



City of Boulder Finance

REVENUE REPORT

June 2022

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This report provides information and analysis related to 2022 unaudited taxes and fees including sales and use tax, accommodations tax, admissions tax, disposable bag fee, electronic smoking device tax, food service tax, marijuana tax, short-term rental tax, sugar sweetened beverage tax, and the trash tax. The revenue reported below was received by the city through July 31, 2022 and is largely attributed to economic activity through the month of June 2022. Details by industry, geographic zone and month are found on pages 3 through 7 of this report.

Sales and Use Tax Summary

Sources - Related to Current Economic Activity	June YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$54,822,459	\$64,145,443	9,322,984	17.01%	18.85%
Rec MJ Additional 3.5%*	1,028,921	825,990	(202,931)	(19.72%)	(19.76%)
Business Use Tax	6,316,017	5,988,954	(327,064)	(5.18%)	(13.47%)
Construction Use Tax	6,442,751	7,183,954	741,202	11.50%	(21.07%)
Motor Vehicle Use Tax	3,257,841	3,044,112	(213,729)	(6.56%)	(4.94%)
Total Sales & Use Tax based on current economic activity	\$71,867,990	\$81,188,453	\$9,320,463	12.97%	10.61%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	95,849	131,887	36,038	37.60%	152.84%
Use Tax Audit Revenue	324,879	45,248	(279,631)	(86.07%)	(80.88%)
Total Sales and Use Tax	\$72,288,718	\$81,365,588	\$9,076,870	12.56%	10.38%

* Additional 3.5% sales and use tax on Recreational Marijuana is dedicated to the general fund.

Other Tax Revenues

Miscellaneous Tax Statistics	June YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$2,069,618	\$3,822,050	\$1,752,432	84.67%	108.57%
Admissions Tax	57,280	441,527	384,247	670.82%	736.02%
Disposable Bag Fee	121,044	127,614	6,570	0.00%	(0.79%)
Electronic Smoking Device Tax	599,685	407,614	(192,071)	(32.03%)	n/a
Food Service Tax	268,617	342,516	73,899	27.51%	74.11%
Rec Marijuana Excise Tax	632,508	519,446	(113,062)	(17.88%)	(7.51%)
Short-Term Rental Tax	616,369	744,383	128,015	20.77%	4.76%
Sugar Sweetened Beverage Tax	1,776,696	2,024,456	247,760	13.94%	177.15%
Trash Tax	900,234	873,326	(26,908)	(2.99%)	6.88%

Note: Electronic Smoking Device Tax collections began in July 2020. Rolling 12-month comparison is not available until July 2022.

Revenue Trends and Changes

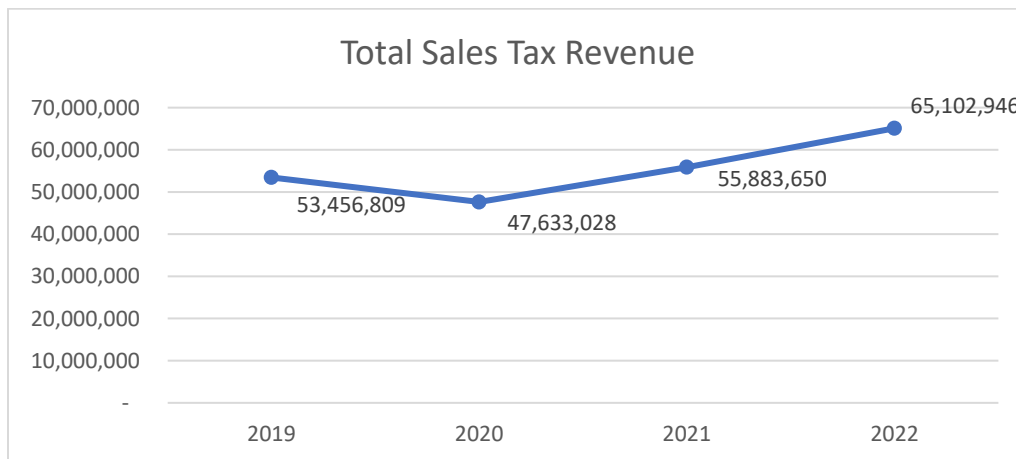
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD June 2021 by \$9,320,463 or 13.0%. On a rolling 12-month basis, sales and use tax based on economic activity increased by 10.6% compared to the previous 12 months.

The city also completes tax compliance audits which may result in additional revenue. This revenue relates to prior periods and is not reflective of current economic activity. Including audit revenue, total sales and use tax increased from YTD June 2021 by \$9,076,870 or 12.6%. On a rolling 12-month basis, total sales and use tax increased by 10.4% compared to the previous 12 months.

Sales Tax

YTD June 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$9,219,295 (or 16.5%) when compared to YTD June 2021. This increase results in a compound annual growth rate of 6.8% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past four years. Much of this growth in sales tax is attributable to the adoption of the Marketplace Facilitator ordinance in October 2020, which resulted in over \$3.5 million of new revenue in 2021, and \$1.6 million in revenue in 2022. Price inflation in consumer goods and groceries is undoubtedly contributing to a share of the 6.8% annualized growth rate, but as discussed below, the large contributors include recovery in eating places, and large institutional sellers in the computer related business sector and biopharma.



Sales tax for most retail sectors are showing continued, albeit slowing growth: Apparel Stores increased 18.1%, Home Furnishings increased 10.2%, Automotive Trade increased 5.8%, and General Retail increased 7.8%. Eating places continue to show strong signs of recovery, increasing 27.3%. Computer Related Business Sector, which include large institutional sellers increased 66.6%, and All Other, which contains Biopharmaceutical businesses, increased 63.9%

Other Taxes

Hotel and Motel recovery surpassed Short Term Rentals again in June: Short-Term Rental tax increased 20.8%, while Accommodations Tax increased by 84.7%. Food Service Tax revenues improved by 27.5% reflecting the recovery in eating places. Sugar Sweetened Beverage tax increased 13.9%, and Admissions Tax improved by 670.8%. Recreational Marijuana excise tax declined by 17.9% and the additional 3.5% tax on Recreational Marijuana declined by 19.7%. As shown in Table 9, this appears to be a return to pre-pandemic levels and is consistent with statewide trends.

Chart 1: YTD Sales and Use Tax by Fund

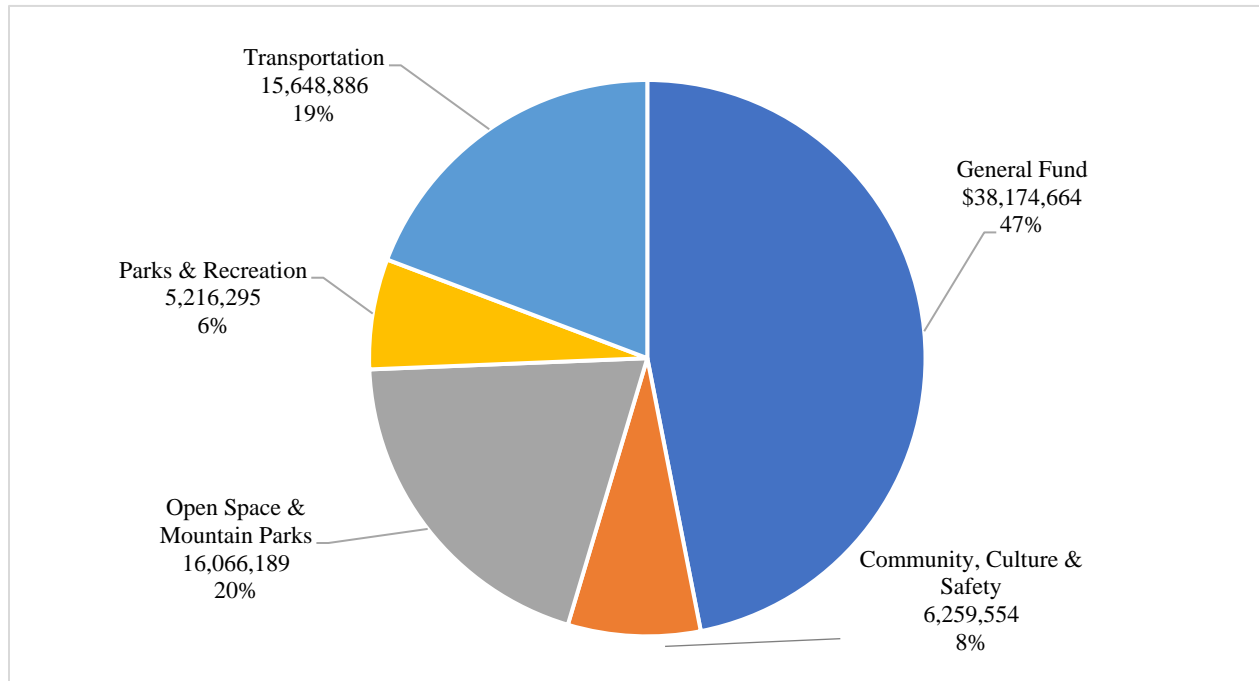
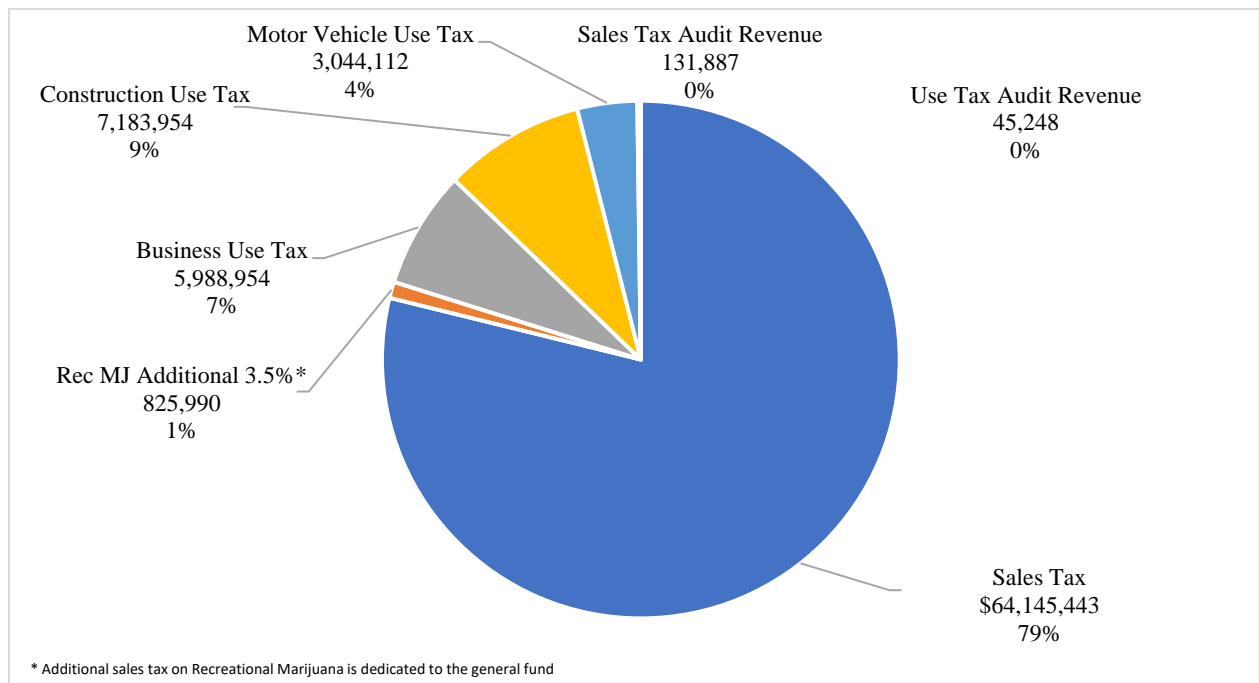


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 80% of total sales and use tax revenue for the period.
- Because there is strong seasonality to retail sales tax revenue, it is useful to compare same month-over-month revenue changes. June 2022 retail sales tax revenue was **up 10.9%** compared to June 2021 revenue (including audit revenue and the additional recreational marijuana sales tax).

Chart 3: Month-Over-Month Change in Retail Taxable Sales

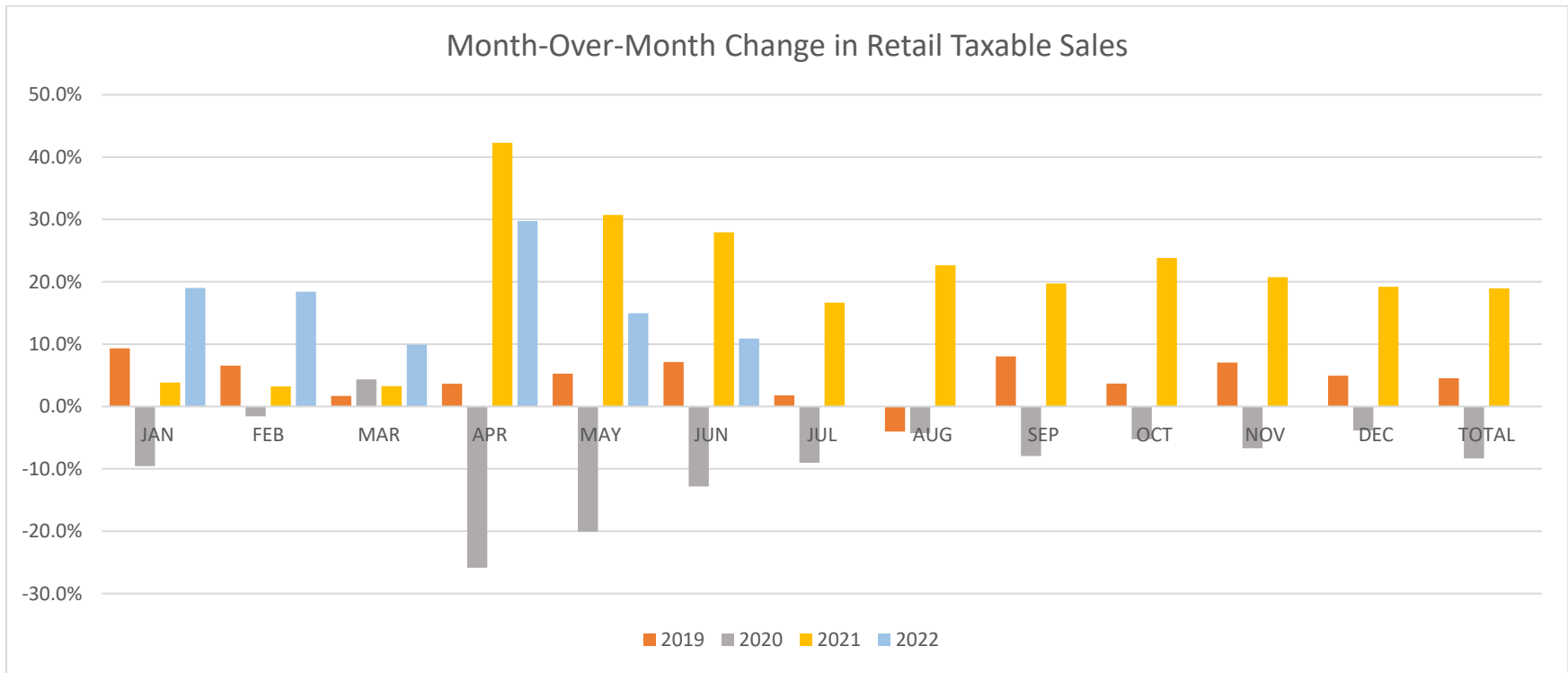


Chart 4: Sales Tax by Industry

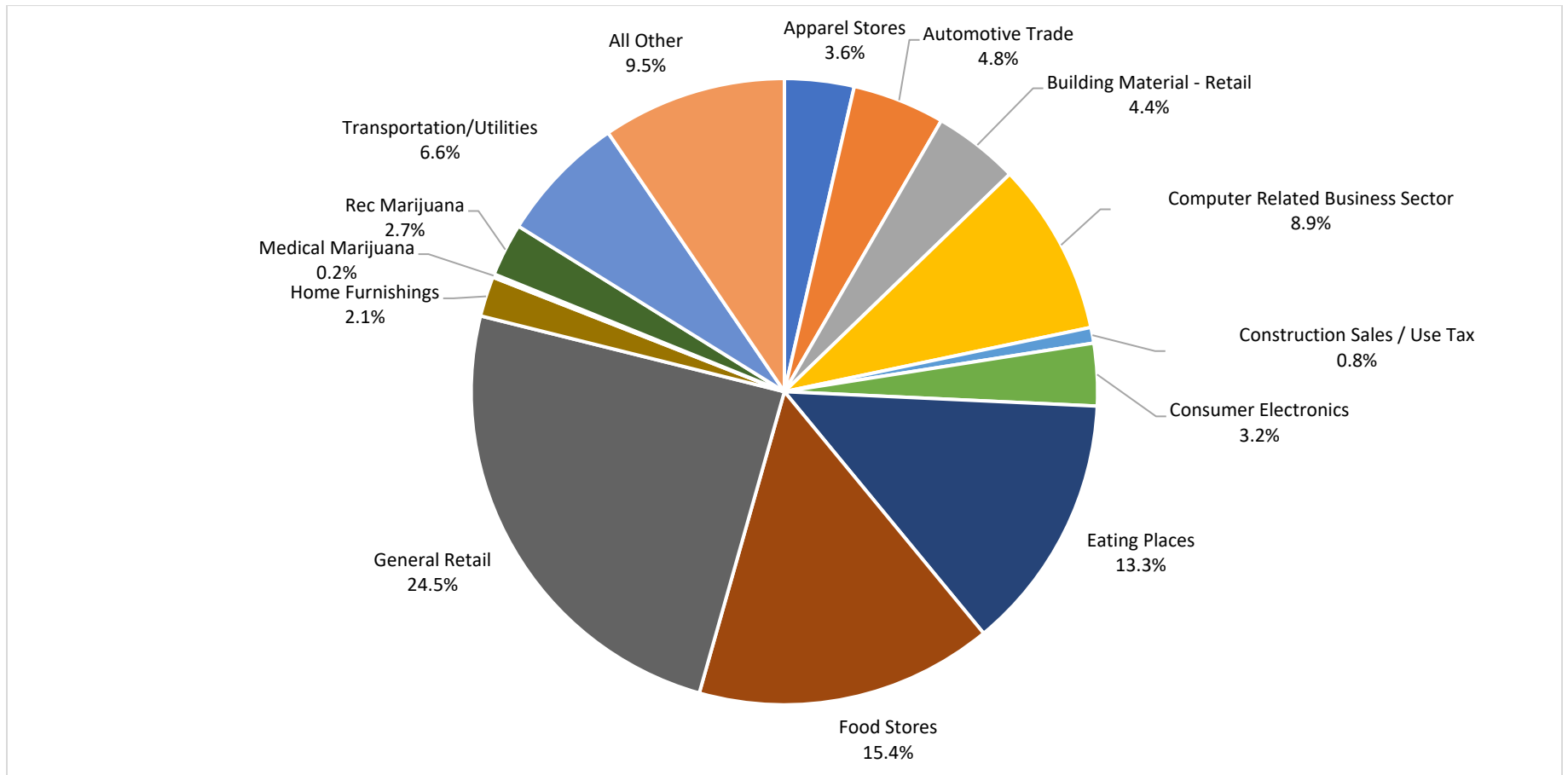
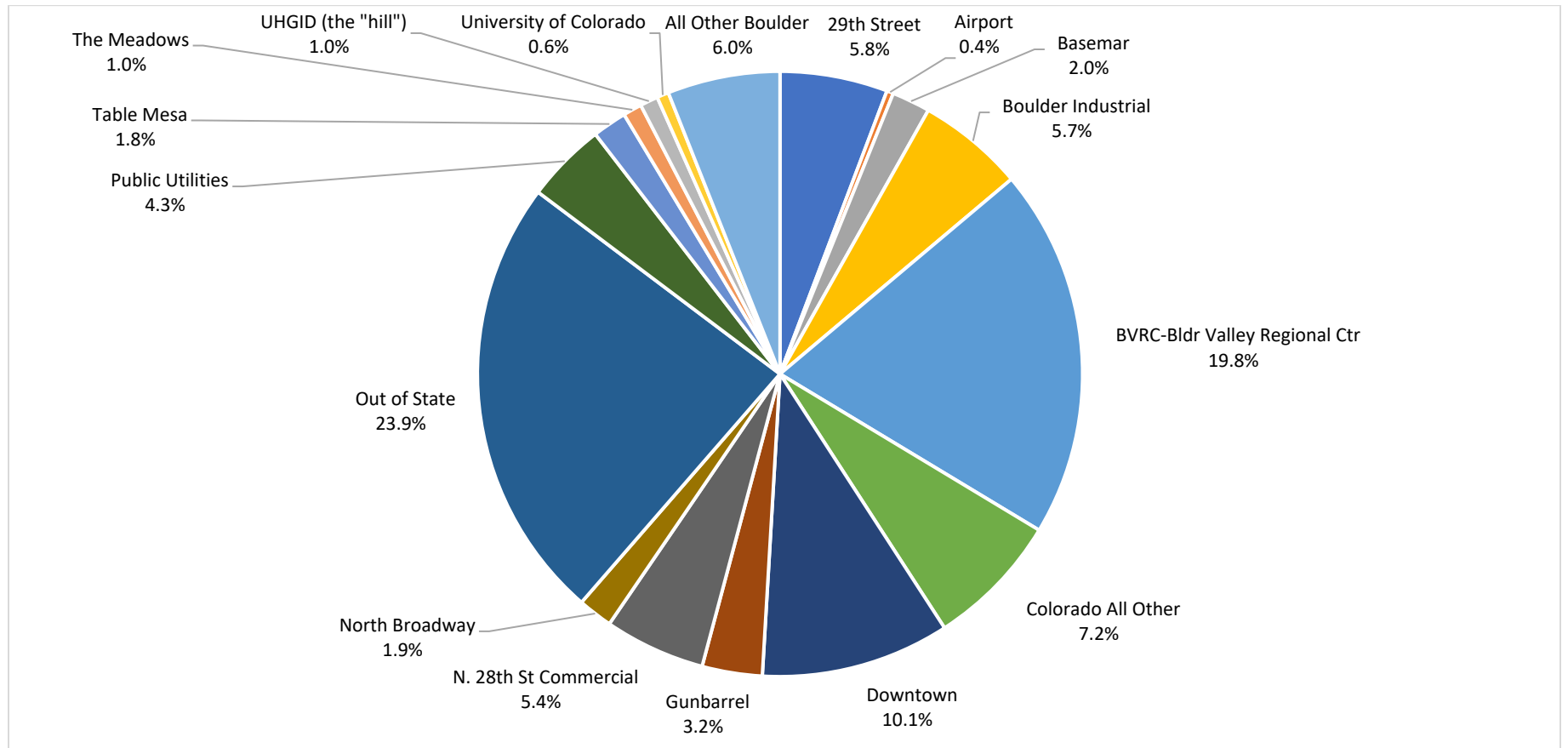


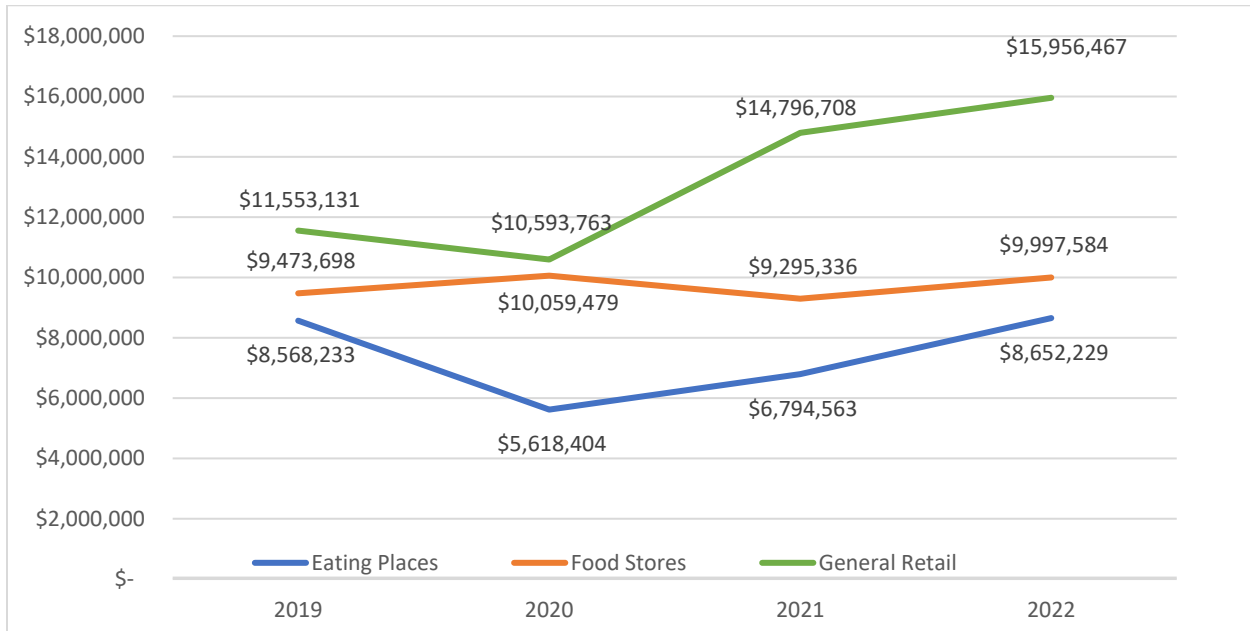
Chart 5: Sales Tax by Geographic Area¹



¹ Some geographic sub-areas have been combined, see Exhibit 2 for sub-area breakdowns.

Chart 6: Industry Trends – YTD Retail Sales Tax

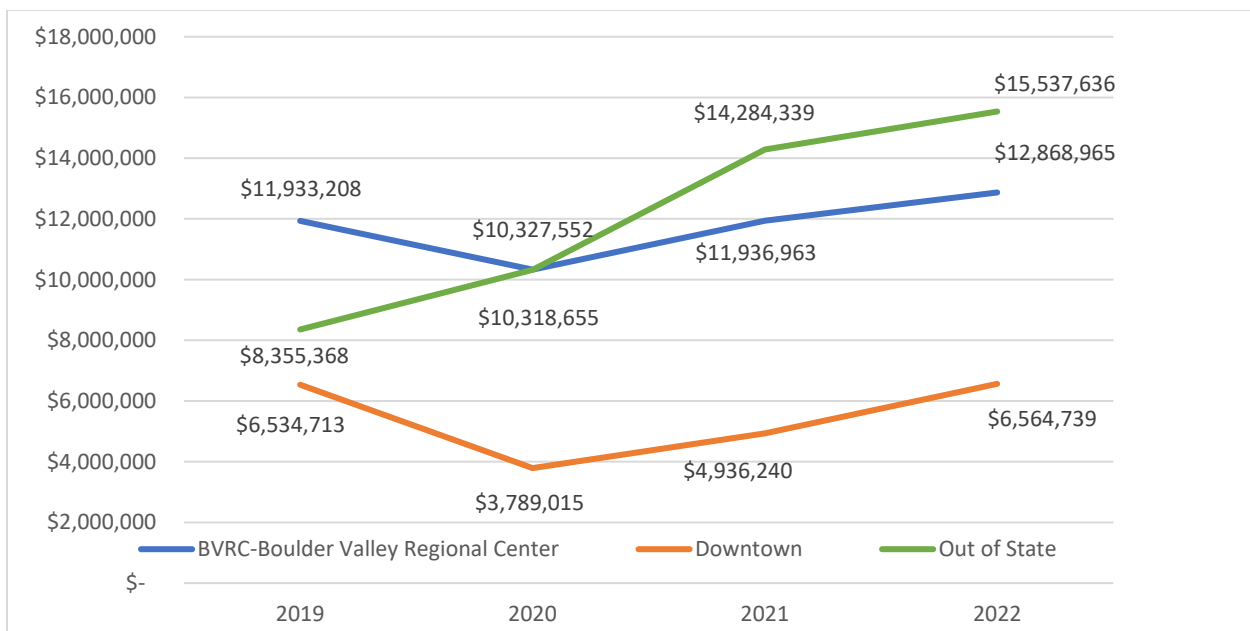
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



Notes: Totals may not tie to exhibits due to rounding.
 Industry groups were updated for several taxpayers during conversion to the new sales tax system in 2020. Prior periods have been adjusted to provide a consistent comparison. The prior year numbers in this report may not tie to prior publications.

Chart 7: Geographic Area Trends – YTD Retail Sales Tax

The chart below highlights the three-highest grossing geographic areas. Combined these three areas generate over half of total retail sales tax revenue for the period.

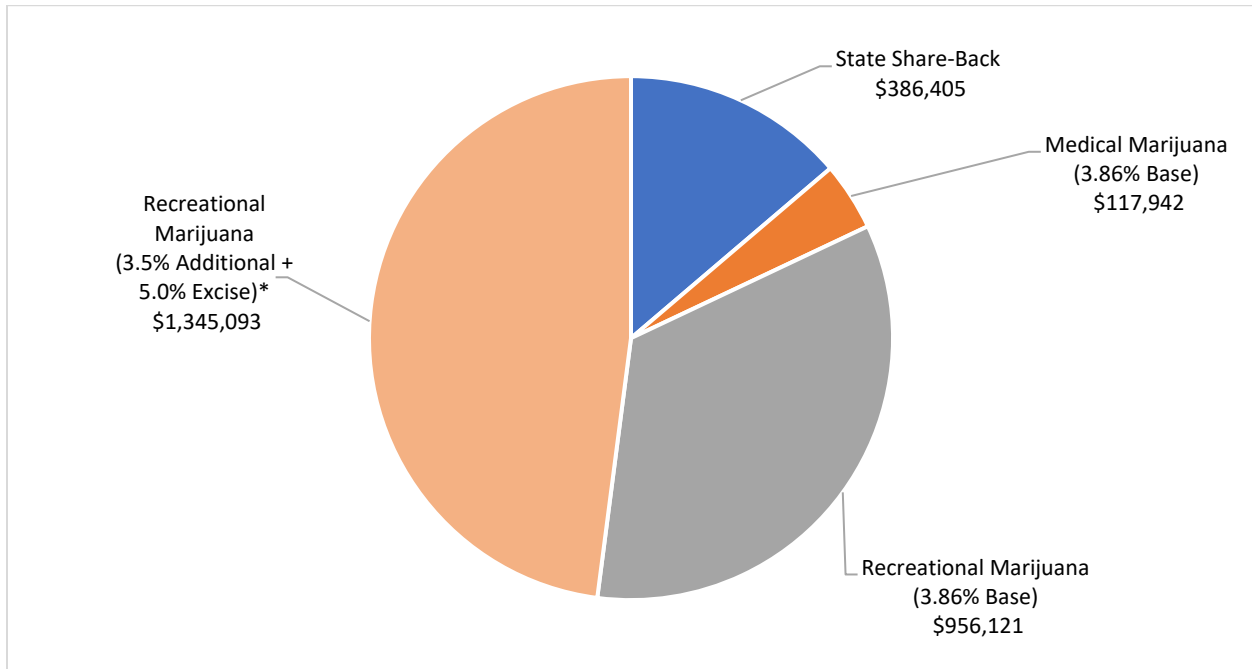


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

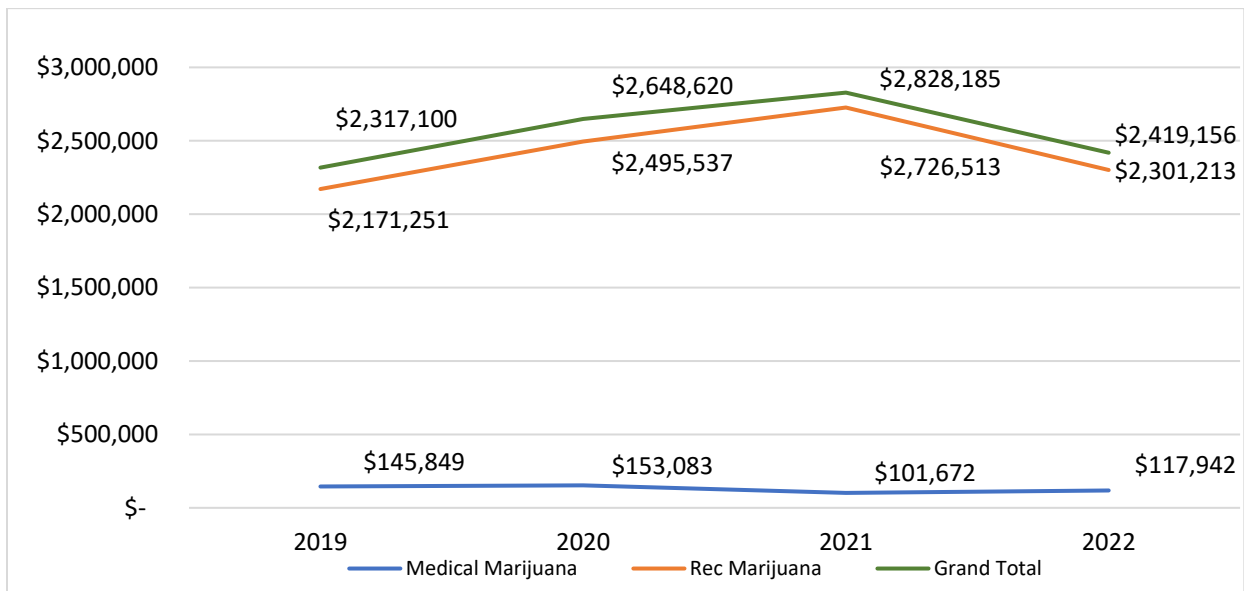
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana is transferred from a cultivation facility to a dispensary, testing facility or facility that produces marijuana infused products. In addition, the city receives a revenue share back from state recreational marijuana taxes, which is reflected in Chart 8 below.

Chart 8: Distribution of YTD Marijuana Revenues



*Dedicated to the General Fund.

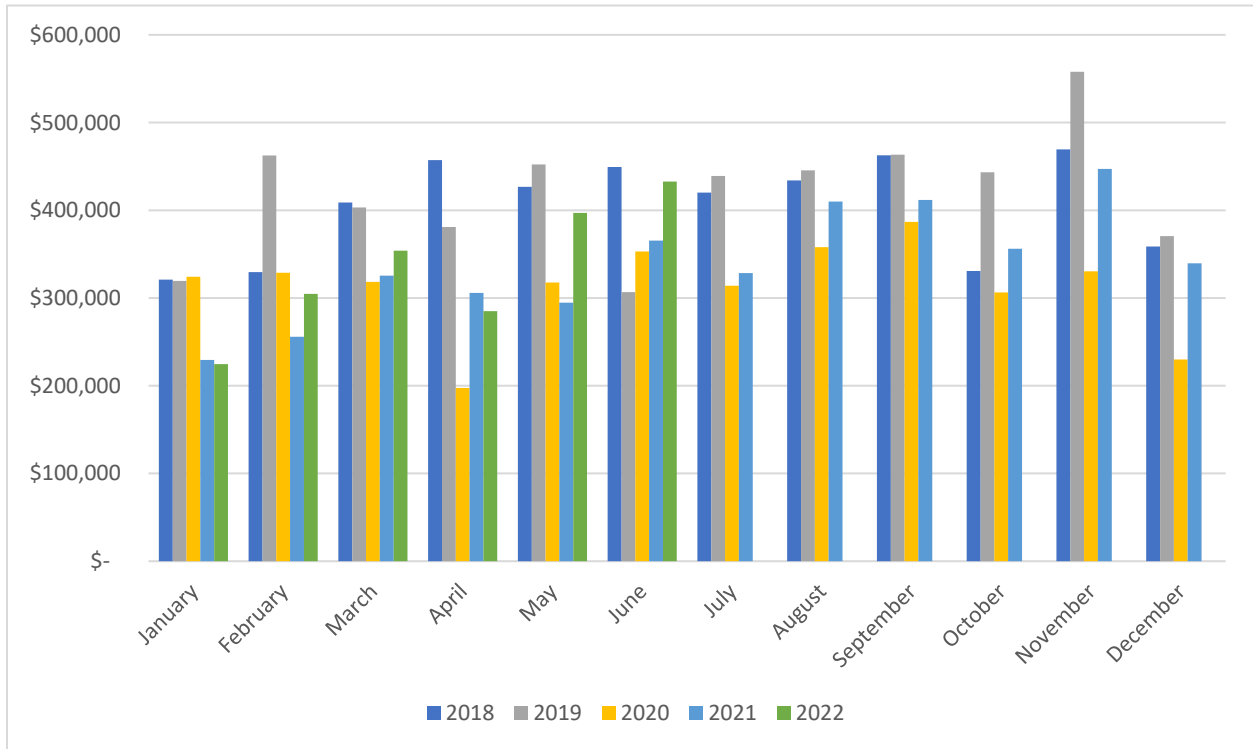
Chart 9: Historical Trends for YTD Marijuana Revenues²



² Rec Marijuana excludes state share back payments.
Note: Totals may not tie to exhibits due to rounding.

Sugar Sweetened Beverage Tax Revenue

The Sugar Sweetened Beverage Product Distribution Tax is a voter-initiated tax that was adopted by Boulder voters in the November 2016 election and went into effect on July 1, 2017. It places a 2 cent per ounce excise tax on the distribution of beverages with added sugar and other sweeteners.



Note: October 2018 Sugar-Sweetened Beverage Revenue is lower than average due to several accounts that did not file and pay taxes. These collections were recorded in February 2019 and are reflected in the chart above. June 2018 is lower due to several accounts that were paid late (in July). November 2019 is higher than average due to the posting of an audit of a large taxpayer.

City Tax Descriptions

Accommodations Tax

This tax is charged for the leasing or renting of any room, hotel/motel room, or other public accommodation located in the city and used for overnight lodging purposes (for less than a 30-night stay). The current accommodations tax rate is 7.5%.

Admissions Tax

This tax is charged for admission to an event such as concerts, nightclubs, and theatres. The tax rate for admission to an event is 5.0% of the price of the ticket or admission. Any admission fee paid or charged to participate in a racing event which includes running, walking, biking, or swimming is exempt from this tax.

Business Use Tax

Use tax applies to all furniture, fixtures, equipment, supplies, and materials purchased for use by your business that are not for resale. If a person or business hasn't paid the proper city sales tax to the vendor on a taxable purchase, they must report use tax directly to the city. The current City of Boulder use tax rate is 3.86%.

Construction Use Tax

Construction Use Tax is paid at the time of a building permit application and is based upon 50% of the valuation of the project. If the project valuation is more than \$75,000, after the project is complete the contractor is required to file a reconciliation return to determine whether additional tax is due, or a refund is due based upon the actual value of taxable personal property and services included in project. This tax is therefore dependent upon the number and value of construction projects permitted in a year and can vary significantly year to year, and because it is collected at the time of permitting the revenue is in advance of visible construction activity. The current construction use tax rate is 3.86%.

Disposable Bag Fee

The city requires a 10-cent fee for disposable plastic and paper checkout bags at all grocery stores in Boulder. The bag fee does not apply to restaurants, bulk or produce bags, newspaper bags, or any other kind of food packaging bags.

Electronic Smoking Device Tax

This additional tax of 40% is applied to sales of Electronic Smoking Devices (ESDs), including any refill, cartridge or any other ESD component intended to simulate smoking in the delivery of nicotine or any other substance, even if marketed as nicotine-free, through inhalation from the product. This tax is in addition to the city's 3.86% sales tax on the sale of ESDs.

Food Service Tax

This tax is applied to food and beverage prepared and served by food service establishments. The food service tax of 0.15% is added to the current sales tax rate of 3.86% resulting in a total tax rate of 4.01%. This tax is not applied to food purchased for home consumption from grocery/convenience stores.

Marijuana Taxes

The city's 3.86% sales tax applies to the sale of both medical and recreational marijuana. In addition, the city has a 3.5% additional recreational marijuana tax and 5.0% excise tax on the transfer of marijuana from a recreational marijuana cultivation facility to a marijuana infused product facility, testing facility or recreational marijuana store. In addition, the city receives a revenue share back from state recreational marijuana taxes.

Motor Vehicle Use Tax

If sales tax is not paid at the time of purchasing a vehicle, a Motor Vehicle Use Tax is due at the time a vehicle is registered or titled to an address within the city. The current use tax rate is 3.86%.

Short Term Rental Tax

This tax is charged for leasing or renting properties by Boulder homeowners for less than 30 days at a time. The current short-term rental tax rate is 7.5%.

Sugar Sweetened Beverage Product Distribution Tax

The Sugar Sweetened Beverage Product Distribution Tax is a voter-initiated tax that was adopted by Boulder voters in the November 2016 election. It places a 2-cent per ounce excise tax on the distribution of beverages with added sugar and other sweeteners. Revenue will be spent on health promotion, general wellness programs and chronic disease prevention that improve health equity, and other health programs (especially for residents with low income and those most affected by chronic disease) linked to sugary drink consumption.

Trash Tax

The trash tax is an occupation tax on trash haulers serving customers within the city limits and helps fund waste reduction efforts in Boulder. Most haulers pass the tax on to customers as part of their trash service bills. Boulder also has a waste hauling ordinance that applies to all haulers. The current trash tax rates are \$3.50 per month for households and \$0.85 per cubic yard of trash for businesses and multifamily units that use centralized dumpsters.

Exhibit 1: Sales and Use Tax by Category, Industry and Location

Total Net Sales/Use Tax Receipts by Tax Category	June YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$55,883,650	\$65,102,946	80.01%	16.50%	18.42%
Business Use Tax	6,704,475	6,034,577	7.42%	(9.99%)	(17.10%)
Construction Use Tax	6,442,751	7,183,954	8.83%	11.50%	(21.07%)
Motor Vehicle Use Tax	3,257,841	3,044,112	3.74%	(6.56%)	(4.94%)
Total Sales and Use Tax	\$72,288,718	\$81,365,588	100.00%	12.56%	10.38%

Total Net Sales/Use Tax Receipts by Industry Type	June YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$2,009,651	\$2,345,238	2.88%	16.70%	27.43%
Automotive Trade	6,217,491	6,179,920	7.60%	(0.60%)	3.41%
Building Material - Retail	2,558,962	2,905,589	3.57%	13.55%	13.95%
Computer Related Business Sector	5,021,524	6,985,429	8.59%	39.11%	28.97%
Construction Sales / Use Tax	6,976,261	7,832,771	9.63%	12.28%	(18.81%)
Consumer Electronics	2,396,669	2,157,053	2.65%	(10.00%)	2.58%
Eating Places	6,815,167	8,684,574	10.67%	27.43%	37.57%
Food Stores	9,373,865	10,074,769	12.38%	7.48%	0.83%
General Retail	15,593,849	16,515,376	20.30%	5.91%	13.54%
Home Furnishings	1,222,841	1,348,459	1.66%	10.27%	5.34%
Medical Marijuana	101,672	117,942	0.14%	16.00%	(10.40%)
Rec Marijuana	2,094,005	1,781,767	2.19%	(14.91%)	(16.08%)
Transportation/Utilities	4,244,532	4,541,136	5.58%	6.99%	9.76%
All Other	7,662,230	9,895,565	12.16%	29.15%	18.65%
Total Sales and Use Tax	\$72,288,718	\$81,365,588	100.00%	12.56%	10.38%

Total Net Sales/Use Tax Receipts by Geographic Area	June YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
29th Street	\$2,721,548	\$3,900,748	4.79%	43.33%	36.91%
Airport	697,782	473,033	0.58%	(32.21%)	(61.87%)
Basemar	1,342,809	1,345,624	1.65%	0.21%	2.90%
Boulder County	936,745	1,040,358	1.28%	11.06%	22.08%
Boulder Industrial	6,810,660	9,001,192	11.06%	32.16%	18.93%
BVRC-Boulder Valley Regional Center	11,966,214	13,723,270	16.87%	14.68%	12.52%
Colorado All Other	322,837	407,438	0.50%	26.21%	(13.07%)
County Clerk	3,257,841	3,044,112	3.74%	(6.56%)	(4.94%)
Downtown	3,251,200	4,799,550	5.90%	47.62%	41.61%
Downtown Extension	440,702	128,122	0.16%	(70.93%)	(78.05%)
East Downtown	440,080	471,837	0.58%	7.22%	7.39%
Gunbarrel Commercial	771,601	820,072	1.01%	6.28%	13.85%
Gunbarrel Industrial	2,572,517	2,445,884	3.01%	(4.92%)	(4.12%)
Metro Denver	2,721,613	3,391,845	4.17%	24.63%	27.16%
N. 28th St Commercial	3,245,487	3,565,987	4.38%	9.88%	(0.43%)
N. Broadway Annex	189,643	235,337	0.29%	24.09%	(28.59%)
North Broadway	1,127,630	1,098,738	1.35%	(2.56%)	(8.87%)
Out of State	14,480,754	16,084,822	19.77%	11.08%	18.17%
Pearl Street Mall	1,561,882	1,981,913	2.44%	26.89%	42.01%
Public Utilities	2,498,346	2,946,586	3.62%	17.94%	16.66%
Table Mesa	996,274	1,203,198	1.48%	20.77%	(25.74%)
The Meadows	615,661	669,439	0.82%	8.74%	9.23%
UHGID (the "hill")	613,449	631,464	0.78%	2.94%	6.12%
University of Colorado	579,795	748,593	0.92%	29.11%	27.28%
Unlicensed Receipts	418,180	208,404	0.26%	(50.16%)	(21.17%)
All Other Boulder	7,707,470	6,998,023	8.60%	(9.20%)	(11.12%)
Total Sales and Use Tax	\$72,288,718	\$81,365,588	100.00%	12.56%	10.38%

Exhibit 2: Sales Tax and Use Tax Separately by Industry and Location

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
June YTD						June YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
1,975,825	2,333,256	357,432	18.09%	28.27%	Apparel Stores	33,826	11,982	(21,844)	(64.58%)	(46.42%)
2,933,752	3,102,869	169,117	5.76%	12.49%	Automotive Trade	3,283,739	3,077,051	(206,688)	(6.29%)	(4.61%)
2,550,078	2,883,118	333,040	13.06%	13.85%	Building Material - Retail	8,884	22,471	13,588	152.95%	32.89%
3,489,698	5,813,415	2,323,718	66.59%	43.10%	Computer Related Business Sector	1,531,827	1,172,013	(359,814)	(23.49%)	(14.28%)
500,019	527,768	27,749	5.55%	4.32%	Construction Sales / Use Tax	6,476,242	7,305,003	828,761	12.80%	(20.73%)
2,323,930	2,094,238	(229,692)	(9.88%)	2.58%	Consumer Electronics	72,739	62,815	(9,924)	(13.64%)	2.73%
6,794,563	8,652,229	1,857,667	27.34%	37.71%	Eating Places	20,605	32,345	11,740	56.98%	2.95%
9,295,336	9,997,584	702,248	7.55%	1.18%	Food Stores	78,529	77,185	(1,344)	(1.71%)	(32.06%)
14,796,708	15,956,467	1,159,760	7.84%	16.51%	General Retail	797,141	558,908	(238,232)	(29.89%)	(33.80%)
1,218,888	1,342,654	123,766	10.15%	5.28%	Home Furnishings	3,953	5,805	1,853	46.87%	31.69%
99,036	114,555	15,519	15.67%	(13.51%)	Medical Marijuana	2,636	3,387	751	28.49%	115.03%
2,031,774	1,777,053	(254,721)	(12.54%)	(14.16%)	Rec Marijuana	68,531	4,715	(63,816)	(93.12%)	(76.99%)
4,093,464	4,313,208	219,744	5.37%	7.79%	Transportation/Utilities	151,068	227,928	76,860	50.88%	62.46%
3,780,581	6,194,531	2,413,950	63.85%	61.81%	All Other	3,875,349	3,701,034	(174,314)	(4.50%)	(17.06%)
55,883,650	65,102,946	9,219,295	16.50%	18.42%	Total	16,405,068	16,262,642	(142,425)	(0.87%)	(16.28%)

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
June YTD						June YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
2,677,688	3,744,216	1,066,527	39.83%	35.12%	29th Street	43,860	156,532	112,672	256.89%	145.88%
19,544	233,016	213,472	1092.24%	669.19%	Airport	678,237	240,016	(438,221)	(64.61%)	(78.75%)
1,322,599	1,332,496	9,897	0.75%	3.00%	Basenar	20,209	13,128	(7,082)	(35.04%)	(2.39%)
755,588	878,512	122,924	16.27%	22.49%	Boulder County	181,157	161,846	(19,311)	(10.66%)	19.81%
3,652,351	3,716,955	64,604	1.77%	6.52%	Boulder Industrial	3,158,309	5,284,238	2,125,929	67.31%	33.42%
11,936,963	12,868,965	932,002	7.81%	11.64%	BVRC-Boulder Valley Regional Center	29,251	854,305	825,054	2820.63%	42.19%
310,288	386,762	76,474	24.65%	(14.22%)	Colorado All Other	12,549	20,676	8,127	64.76%	8.85%
0	0	0	0.00%	0.00%	County Clerk	3,257,841	3,044,112	(213,729)	(6.56%)	(4.94%)
2,919,478	4,184,506	1,265,028	43.33%	41.87%	Downtown	331,722	615,043	283,321	85.41%	38.94%
126,186	31,344	(94,842)	(75.16%)	(85.63%)	Downtown Extension	314,515	96,778	(217,737)	(69.23%)	(67.61%)
358,868	408,650	49,783	13.87%	15.20%	East Downtown	81,212	63,186	(18,026)	(22.20%)	(26.01%)
768,423	816,037	47,614	6.20%	13.75%	Gunbarrel Commercial	3,178	4,035	857	26.96%	46.74%
573,255	1,276,289	703,034	122.64%	112.57%	Gunbarrel Industrial	1,999,262	1,169,595	(829,667)	(41.50%)	(35.33%)
2,600,948	3,278,640	677,692	26.06%	28.42%	Metro Denver	120,665	113,205	(7,460)	(6.18%)	3.88%
3,102,226	3,510,488	408,263	13.16%	6.94%	N. 28th St Commercial	143,261	55,498	(87,763)	(61.26%)	(99.99%)
182,394	212,972	30,579	16.77%	9.22%	N. Broadway Annex	7,249	22,364	15,115	208.50%	(73.58%)
984,042	993,028	8,986	0.91%	(9.18%)	North Broadway	143,588	105,710	(37,878)	(26.38%)	(6.75%)
14,284,339	15,537,636	1,253,297	8.77%	16.99%	Out of State	196,415	547,186	350,771	178.59%	98.07%
1,531,708	1,940,239	408,531	26.67%	48.51%	Pearl Street Mall	30,173	41,674	11,501	38.12%	(64.56%)
2,415,998	2,796,818	380,821	15.76%	13.33%	Public Utilities	82,348	149,768	67,420	81.87%	122.35%
890,452	1,192,268	301,816	33.89%	(21.88%)	Table Mesa	105,823	10,930	(94,892)	(89.67%)	(80.17%)
607,263	654,763	47,499	7.82%	11.26%	The Meadows	8,397	14,676	6,279	74.77%	(34.31%)
604,365	625,740	21,375	3.54%	12.27%	UHGD (the "hill")	9,084	5,724	(3,360)	(36.99%)	(87.52%)
175,076	411,593	236,517	135.09%	116.00%	University of Colorado	404,719	337,001	(67,718)	(16.73%)	(34.57%)
322,128	154,027	(168,101)	(52.18%)	39.13%	Unlicensed Receipts	96,053	54,378	(41,675)	(43.39%)	(130.62%)
2,761,481	3,916,986	1,155,505	41.84%	39.19%	All Other Boulder	4,945,989	3,081,038	(1,864,951)	(37.71%)	(39.76%)
55,883,650	65,102,946	9,219,295	16.50%	18.42%	Total	16,405,068	16,262,642	(142,425)	(0.87%)	(16.28%)

Exhibit 3: Sales Tax and Use Tax Separately by Month

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Taxable Sales	% Change in Taxable	
																Sales	Tax Rate
Retail Sales Tax	2017	7,685,193	6,938,514	9,470,080	7,751,804	8,239,987	9,634,982	0	0	0	0	0	0	49,720,560	1,288,097,409	n/a	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	8,389,559	10,016,816	0	0	0	0	0	0	50,655,560	1,312,320,207	1.88%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	0	0	0	0	0	0	53,465,279	1,385,110,855	5.55%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	0	0	0	0	0	0	47,661,385	1,234,750,912	-10.86%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	0	0	0	0	0	0	55,883,650	1,447,762,953	17.25%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781	13,273,480	0	0	0	0	0	0	65,102,946	1,686,604,814	16.50%	3.86%
Change from prior year (month)		19.02%	18.41%	9.90%	29.72%	14.95%	10.90%										
Change from prior year (YTD)		19.02%	18.73%	15.21%	18.84%	18.02%	16.50%										
Business Use Tax	2017	834,820	673,000	978,691	709,347	705,788	962,183	0	0	0	0	0	0	4,863,831	126,005,975	n/a	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	0	0	0	0	0	0	6,300,906	163,235,897	29.55%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	0	0	0	0	0	0	6,019,309	155,940,638	-4.47%	3.86%
	2020	654,578	1,378,415	990,653	844,662	1,099,221	979,785	0	0	0	0	0	0	5,947,315	154,075,523	-1.20%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	0	0	0	0	0	0	6,704,475	173,691,062	12.73%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	0	0	0	0	0	0	6,034,577	156,336,181	-9.99%	3.86%
Change from prior year (month)		-26.67%	-13.65%	-1.48%	21.70%	-37.13%	4.12%										
Change from prior year (YTD)		-26.67%	-20.71%	-12.97%	-6.28%	-13.33%	-9.99%										
Construction Use Tax	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	0	0	0	0	0	0	4,795,850	124,244,819	n/a	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	0	0	0	0	0	0	7,006,066	181,504,301	46.09%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	0	0	0	0	0	0	6,252,677	161,986,451	-10.75%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	0	0	0	0	0	0	5,678,301	147,106,231	-9.19%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	0	0	0	0	0	0	6,442,751	166,910,648	13.46%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	0	0	0	0	0	0	7,183,954	186,112,795	11.50%	3.86%
Change from prior year (month)		38.42%	83.99%	66.07%	-50.87%	-2.59%	32.89%										
Change from prior year (YTD)		38.42%	58.65%	60.86%	13.64%	9.72%	11.50%										
Motor Vehicle Use Tax	2017	366,296	366,550	372,070	292,792	364,098	312,367	0	0	0	0	0	0	2,074,171	53,735,010	n/a	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	358,111	0	0	0	0	0	0	2,266,770	58,724,622	9.29%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	0	0	0	0	0	0	2,519,193	65,264,077	11.14%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	0	0	0	0	0	0	2,012,139	52,127,951	-20.13%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	0	0	0	0	0	0	3,257,841	84,400,026	61.91%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	0	0	0	0	0	0	3,044,112	78,863,005	-6.56%	3.86%
Change from prior year (month)		-11.60%	-24.83%	35.47%	5.16%	3.05%	-32.76%										
Change from prior year (YTD)		-11.60%	-18.13%	-1.85%	-0.09%	0.48%	-6.56%										
TOTAL	2017	10,037,896	8,489,583	11,568,731	9,162,830	9,768,428	12,426,944	0	0	0	0	0	0	61,454,412	1,592,083,212	n/a	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	12,626,078	0	0	0	0	0	0	66,229,302	1,715,785,026	7.77%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	0	0	0	0	0	0	68,256,458	1,768,302,021	3.06%	3.86%
	2020	9,058,004	9,975,717	12,756,949	8,932,580	8,925,972	11,649,918	0	0	0	0	0	0	61,299,140	1,588,060,617	-10.19%	3.86%
	2021	10,722,327	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	0	0	0	0	0	0	72,288,718	1,872,764,715	17.93%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535	0	0	0	0	0	0	81,365,588	2,107,916,796	12.56%	3.86%