



City of Boulder Finance

REVENUE REPORT

July 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 July 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	July YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$64,225,933	\$74,584,974	10,359,041	16.13%	18.33%
Rec MJ Additional 3.5%*	1,206,374	973,534	(232,840)	(19.30%)	(19.80%)
Business Use Tax	7,041,411	6,768,596	(272,815)	(3.87%)	(9.42%)
Construction Use Tax	7,056,811	8,169,135	1,112,323	15.76%	(18.02%)
Motor Vehicle Use Tax	3,754,435	3,548,947	(205,488)	(5.47%)	(3.66%)
Total Sales & Use Tax based on current economic activity	\$83,284,965	\$94,045,186	\$10,760,221	12.92%	11.10%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	118,919	138,733	19,814	16.66%	111.76%
Use Tax Audit Revenue	354,256	47,714	(306,542)	(86.53%)	(83.44%)
Total Sales and Use Tax	\$83,758,140	\$94,231,633	\$10,473,493	12.50%	10.87%

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

Other Tax Revenues

Miscellaneous Tax Statistics	July YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$2,976,714	\$4,780,142	\$1,803,429	60.58%	82.73%
Admissions Tax	73,717	469,016	395,299	536.24%	616.32%
Disposable Bag Fee	121,744	127,660	5,916	0.00%	(1.31%)
Electronic Smoking Device Tax	691,817	452,524	(239,293)	(34.59%)	(31.85%)
Food Service Tax	332,138	406,251	74,112	22.31%	68.44%
Rec Marijuana Excise Tax	759,948	561,047	(198,901)	(26.17%)	(28.57%)
Short-Term Rental Tax	733,088	865,041	131,952	18.00%	0.84%
Sugar Sweetened Beverage Tax	2,105,132	2,364,387	259,255	12.32%	171.65%
Trash Tax	900,234	903,201	2,967	0.33%	8.52%

Revenue Trends and Changes

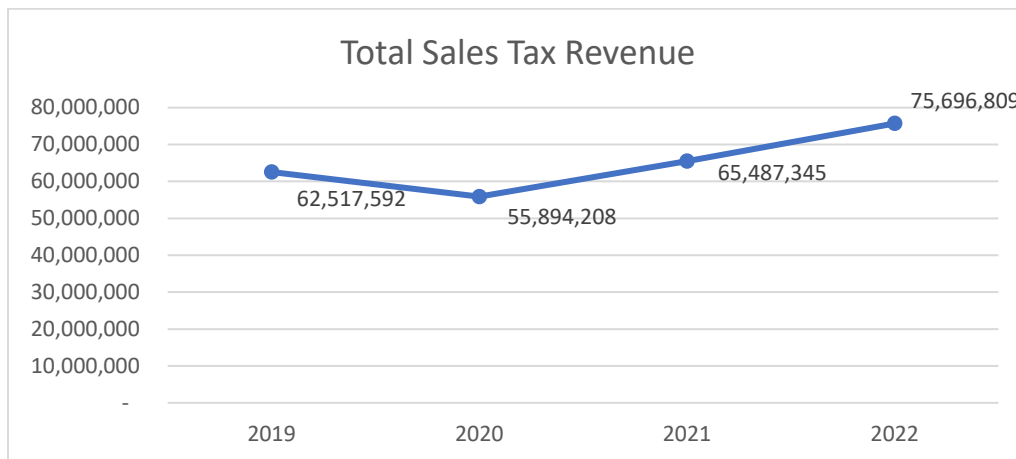
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD July 2021 by \$10,760,221 or 12.9%. On a rolling 12-month basis, sales and use tax based on economic activity increased by 11.1% 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 July 2021 by \$10,473,493 or 12.5%. On a rolling 12-month basis, total sales and use tax increased by 10.9% compared to the previous 12 months.

Sales Tax

YTD July 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$10,209,464 (or 15.6%) when compared to YTD July 2021. This increase results in a compound annual growth rate of 6.6% 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 \$2.0 million in revenue in 2022. Price inflation in consumer goods and groceries is undoubtedly contributing to a share of the 6.6% 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 16.8%, Home Furnishings increased 8.4%, Automotive Trade increased 4.5%, and General Retail increased 6.8%. Eating places continue to show strong signs of recovery, increasing 22.9%. Computer Related Business Sector, which include large institutional sellers increased 69.9%, and All Other, which contains Biopharmaceutical businesses, increased 56.0%

Other Taxes

Hotel and Motel recovery surpassed Short Term Rentals again in July: Short-Term Rental tax increased 18.0%, while Accommodations Tax increased by 60.6%. Food Service Tax revenues improved by 22.3% reflecting the recovery in eating places. Sugar Sweetened Beverage tax increased 12.3%, and Admissions Tax improved by 536.2%. Recreational Marijuana excise tax declined by 26.2% and the additional 3.5% tax on Recreational Marijuana declined by 19.3%. 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

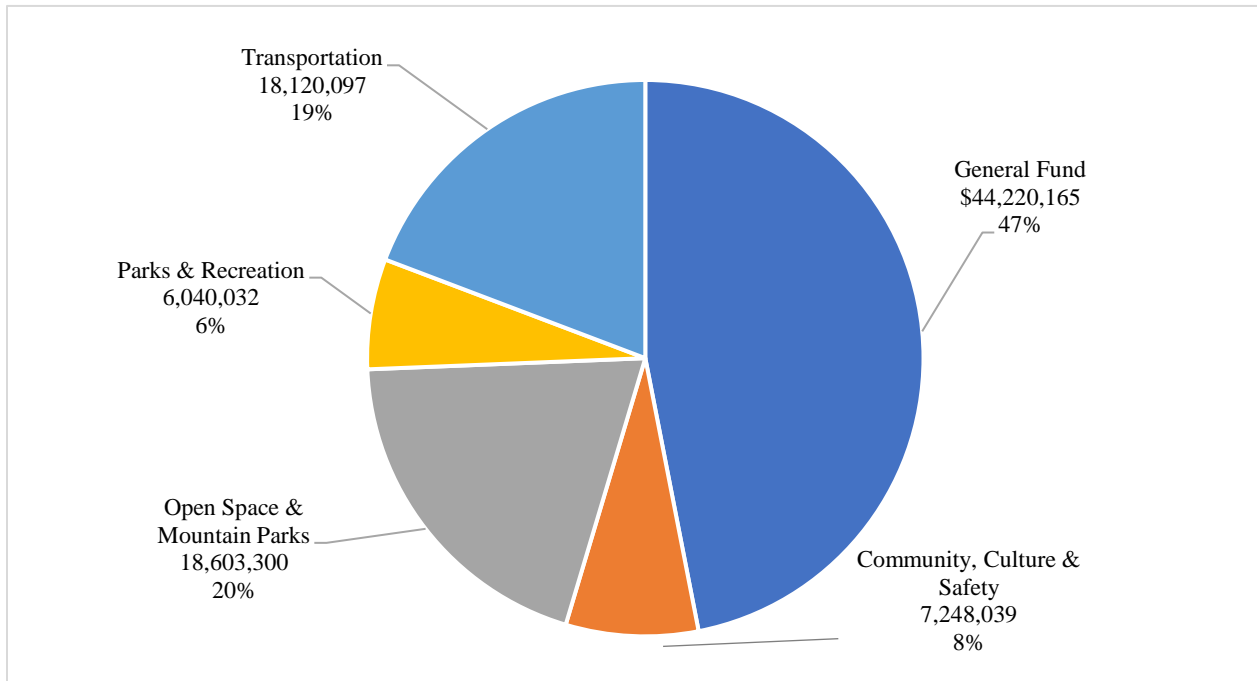
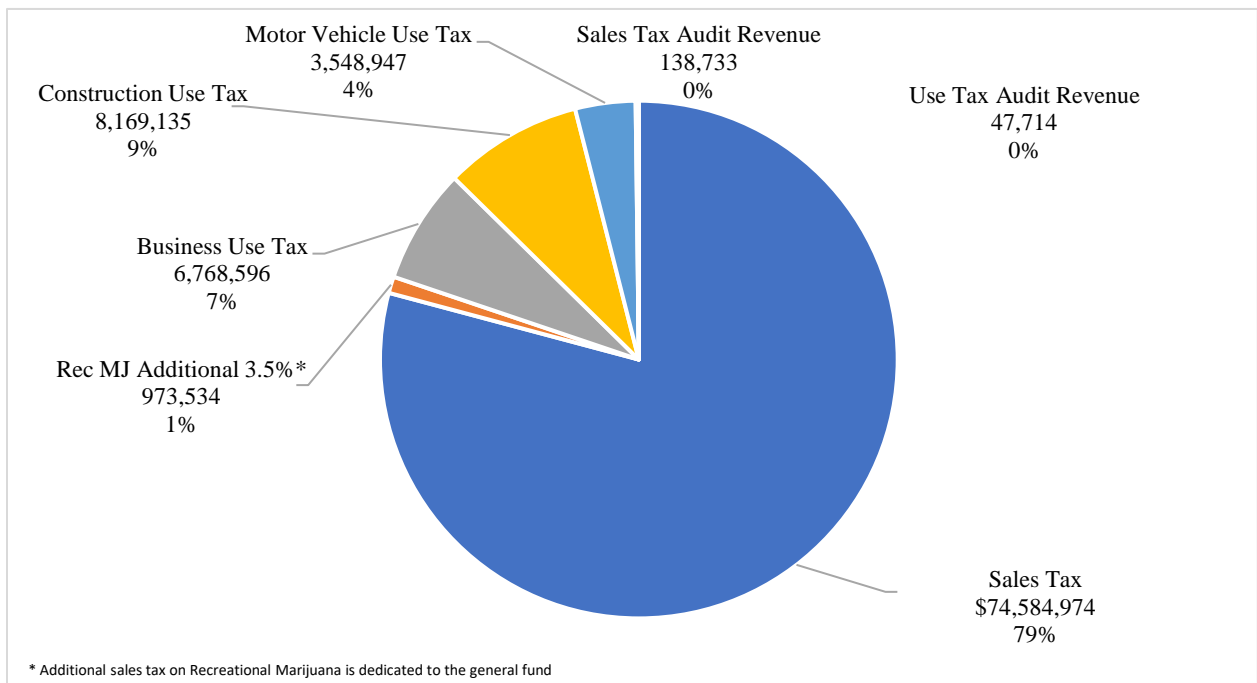


Chart 2: YTD Sales & Use Tax by Type



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. July 2022 retail sales tax revenue was **up 10.3%** compared to July 2021 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

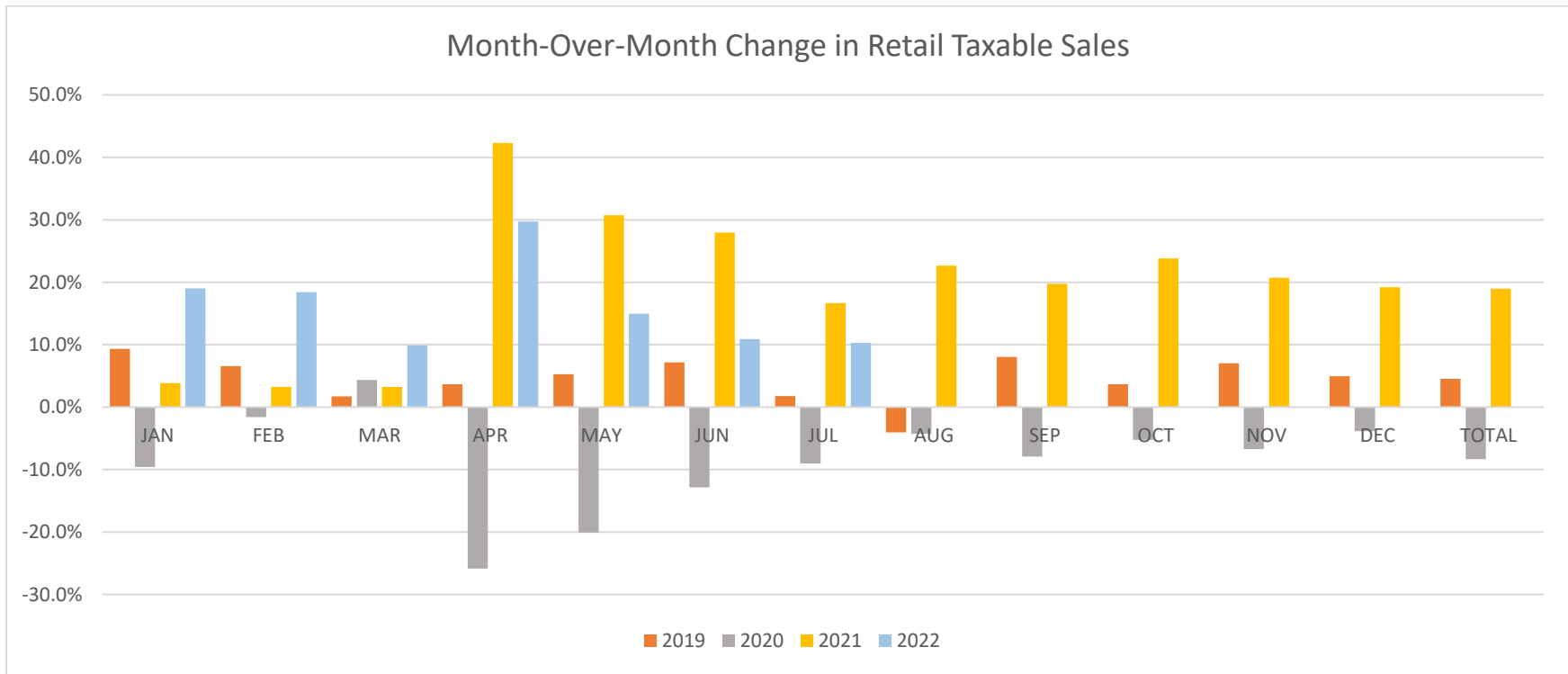


Chart 4: Sales Tax by Industry

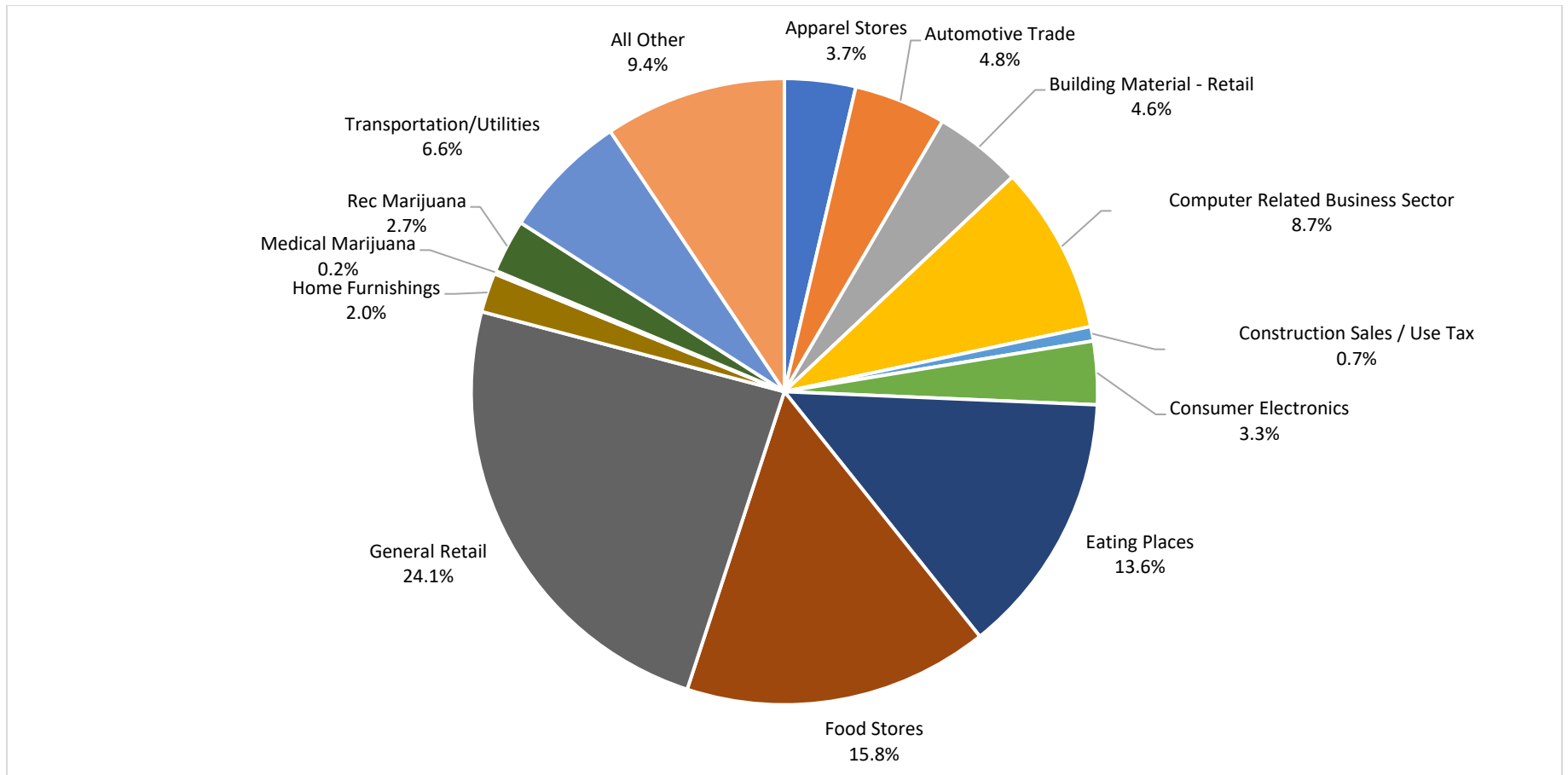
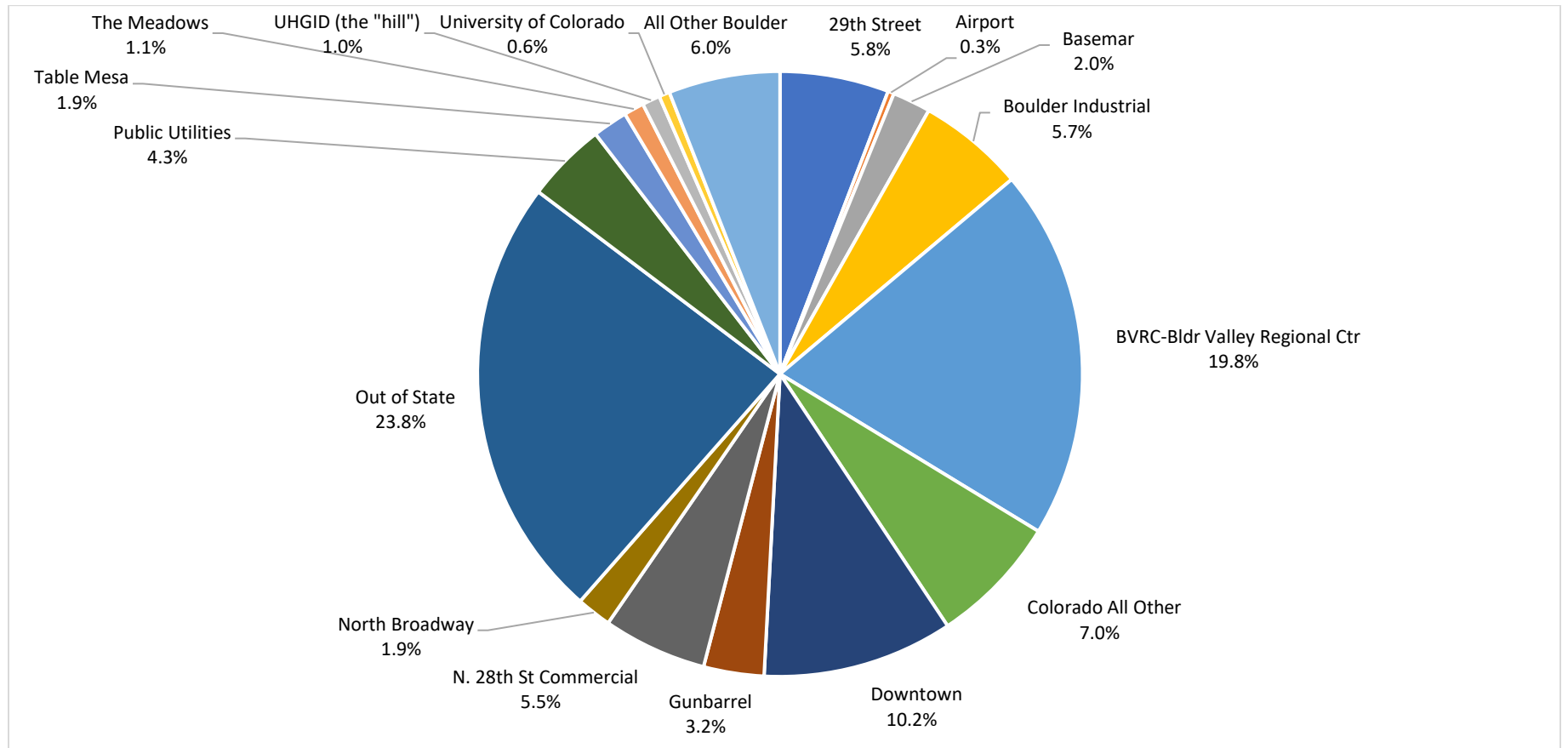


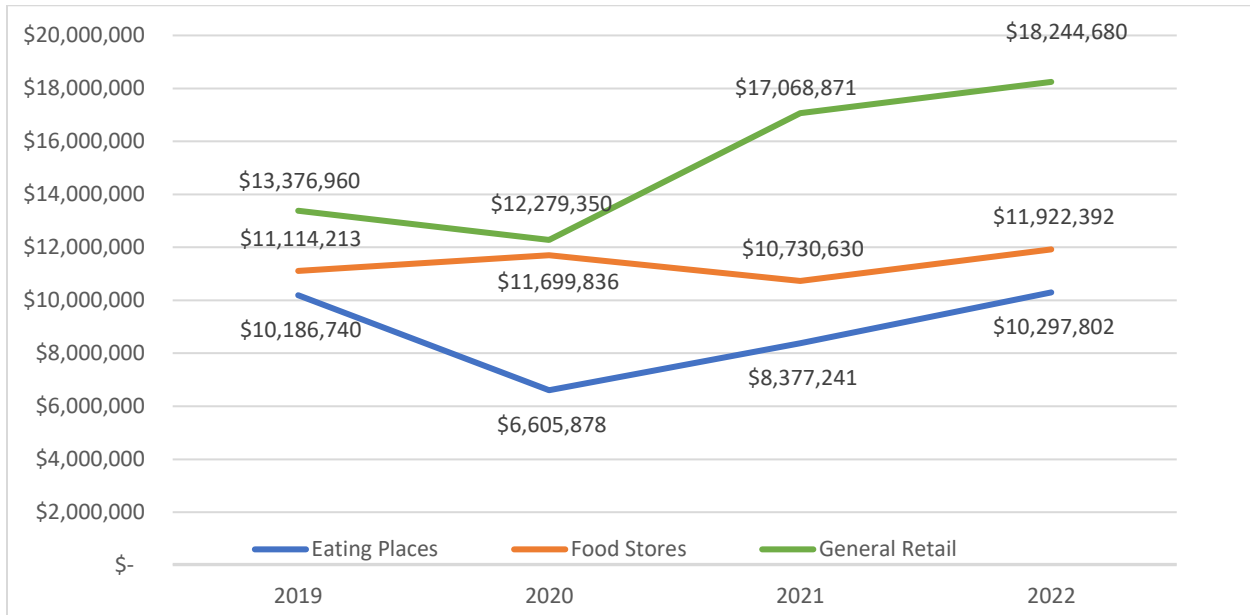
Chart 5: Sales Tax by Geographic Area¹



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

Chart 6: Industry Trends – YTD Retail Sales Tax

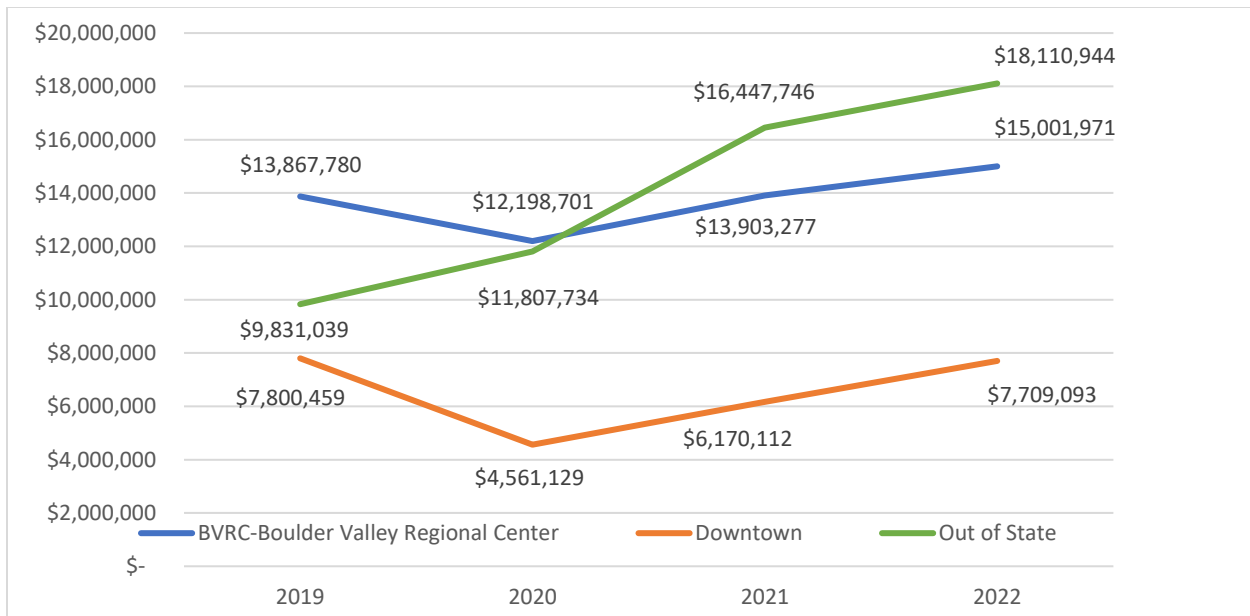
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

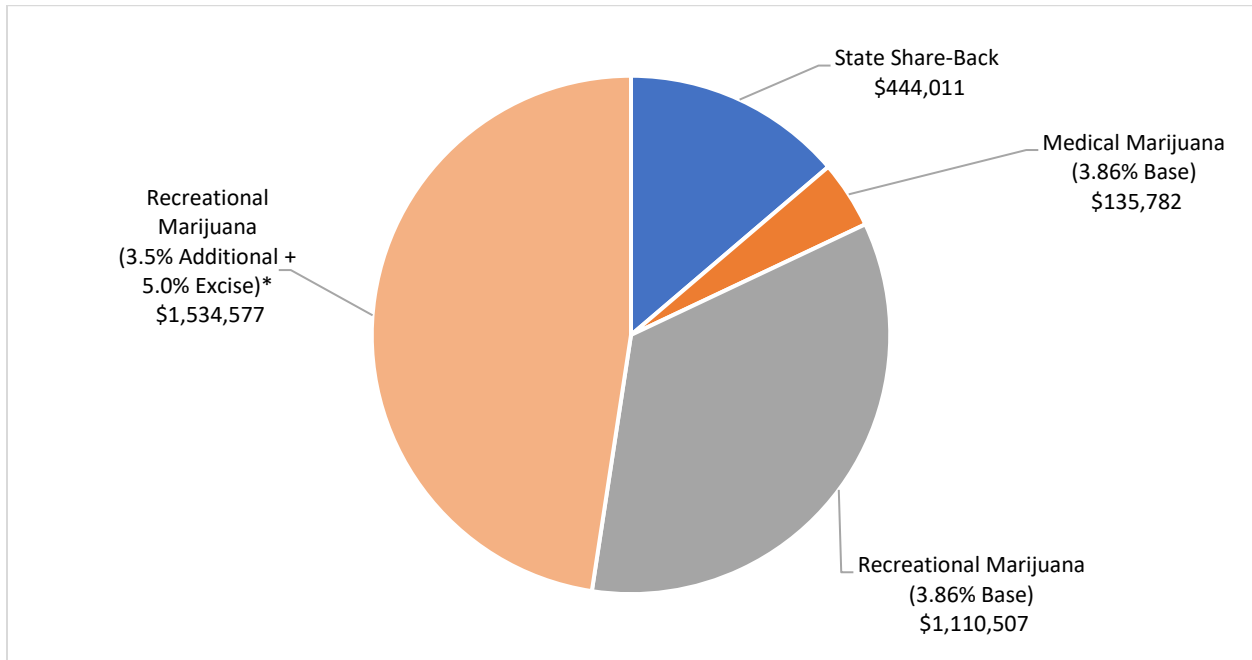


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

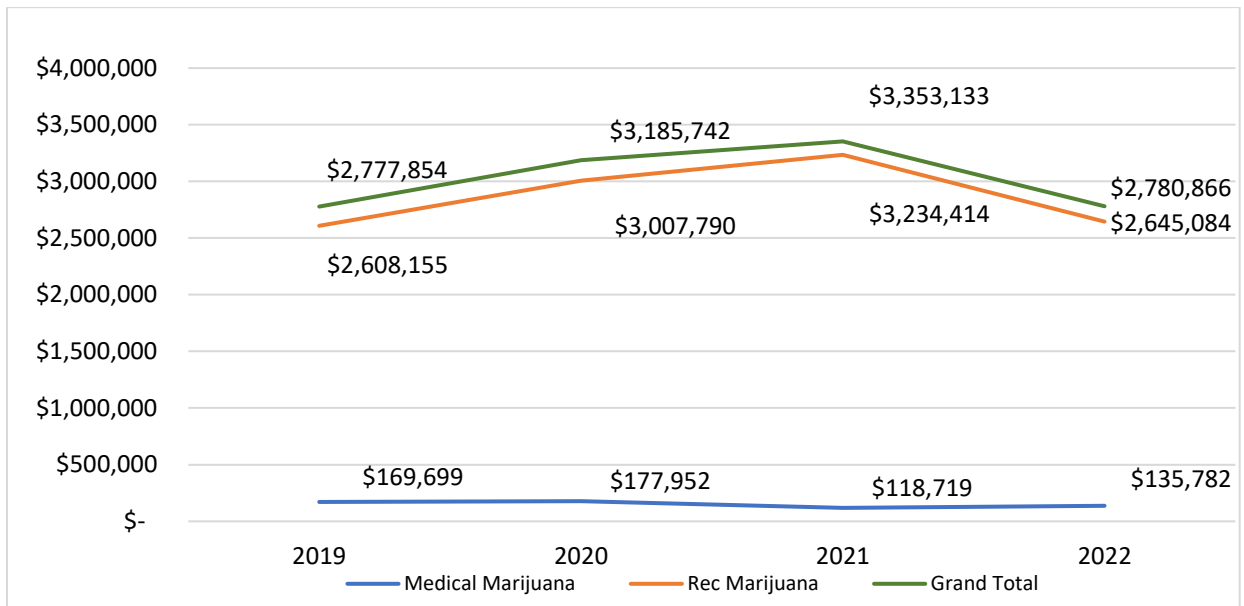
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana 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

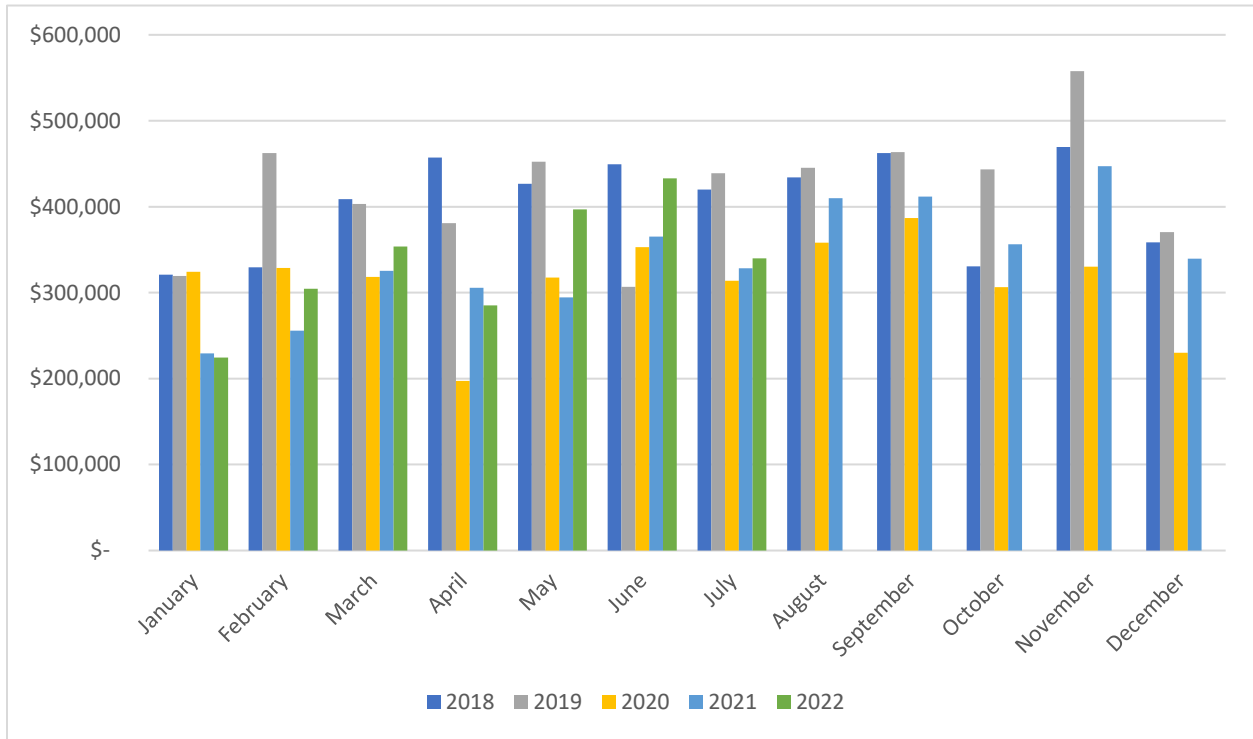


² Rec Marijuana excludes state share back payments.

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	July YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$65,487,345	\$75,696,809	80.33%	15.59%	17.89%
Business Use Tax	7,459,548	6,816,742	7.23%	(8.62%)	(13.18%)
Construction Use Tax	7,056,811	8,169,135	8.67%	15.76%	(18.02%)
Motor Vehicle Use Tax	3,754,435	3,548,947	3.77%	(5.47%)	(3.66%)
Total Sales and Use Tax	\$83,758,140	\$94,231,633	100.00%	12.50%	10.87%

Total Net Sales/Use Tax Receipts by Industry Type	July YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$2,412,460	\$2,789,773	2.96%	15.64%	24.45%
Automotive Trade	7,227,442	7,189,194	7.63%	(0.53%)	3.44%
Building Material - Retail	3,100,347	3,475,233	3.69%	12.09%	13.30%
Computer Related Business Sector	5,539,214	7,844,200	8.32%	41.61%	34.06%
Construction Sales / Use Tax	7,658,703	8,857,179	9.40%	15.65%	(16.27%)
Consumer Electronics	2,784,950	2,536,274	2.69%	(8.93%)	1.19%
Eating Places	8,401,260	10,335,384	10.97%	23.02%	33.09%
Food Stores	10,820,769	12,014,767	12.75%	11.03%	4.40%
General Retail	17,942,342	18,897,203	20.05%	5.32%	11.82%
Home Furnishings	1,423,974	1,545,187	1.64%	8.51%	3.97%
Medical Marijuana	118,719	135,782	0.14%	14.37%	(7.19%)
Rec Marijuana	2,474,466	2,084,037	2.21%	(15.78%)	(17.00%)
Transportation/Utilities	4,953,095	5,215,884	5.54%	5.31%	8.49%
All Other	8,900,399	11,311,536	12.00%	27.09%	21.84%
Total Sales and Use Tax	\$83,758,140	\$94,231,633	100.00%	12.50%	10.87%

Total Net Sales/Use Tax Receipts by Geographic Area	July YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
29th Street	\$3,300,103	\$4,578,634	4.86%	38.74%	36.65%
Airport	731,059	500,335	0.53%	(31.56%)	(62.73%)
Basemar	1,571,849	1,566,953	1.66%	(0.31%)	2.74%
Boulder County	1,100,213	1,223,063	1.30%	11.17%	19.09%
Boulder Industrial	7,994,120	10,158,395	10.78%	27.07%	16.08%
BVRC-Boulder Valley Regional Center	13,952,724	15,875,151	16.85%	13.78%	12.85%
Colorado All Other	367,999	431,398	0.46%	17.23%	(12.80%)
County Clerk	3,754,435	3,548,947	3.77%	(5.47%)	(3.66%)
Downtown	3,985,864	5,473,292	5.81%	37.32%	35.96%
Downtown Extension	449,091	133,856	0.14%	(70.19%)	(77.23%)
East Downtown	517,832	542,022	0.58%	4.67%	5.43%
Gunbarrel Commercial	905,638	960,888	1.02%	6.10%	13.87%
Gunbarrel Industrial	2,826,337	2,879,033	3.06%	1.86%	4.18%
Metro Denver	3,025,188	3,686,053	3.91%	21.85%	26.30%
N. 28th St Commercial	3,799,123	4,321,501	4.59%	13.75%	2.12%
N. Broadway Annex	226,362	276,663	0.29%	22.22%	(6.74%)
North Broadway	1,348,665	1,284,933	1.36%	(4.73%)	(11.98%)
Out of State	16,655,583	18,601,819	19.74%	11.69%	17.29%
Pearl Street Mall	2,000,937	2,420,164	2.57%	20.95%	33.27%
Public Utilities	2,935,922	3,421,718	3.63%	16.55%	16.15%
Table Mesa	1,107,481	1,425,898	1.51%	28.75%	(17.31%)
The Meadows	726,619	833,149	0.88%	14.66%	11.20%
UHGD (the "hill")	715,195	738,237	0.78%	3.22%	7.31%
University of Colorado	637,364	790,232	0.84%	23.98%	33.34%
Unlicensed Receipts	450,038	334,792	0.36%	(25.61%)	(1.55%)
All Other Boulder	8,672,397	8,224,505	8.73%	(5.16%)	(7.50%)
Total Sales and Use Tax	\$83,758,140	\$94,231,633	100.00%	12.50%	10.87%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
July YTD						July YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
2,377,388	2,776,162	398,774	16.77%	25.24%	Apparel Stores	35,072	13,611	(21,462)	(61.19%)	(46.15%)
3,442,376	3,596,857	154,481	4.49%	10.87%	Automotive Trade	3,785,066	3,592,336	(192,729)	(5.09%)	(3.27%)
3,090,325	3,448,832	358,507	11.60%	13.09%	Building Material - Retail	10,022	26,401	16,378	163.42%	59.01%
3,870,351	6,576,091	2,705,740	69.91%	50.15%	Computer Related Business Sector	1,668,863	1,268,109	(400,754)	(24.01%)	(15.07%)
561,086	564,343	3,257	0.58%	0.45%	Construction Sales / Use Tax	7,097,617	8,292,836	1,195,219	16.84%	(17.89%)
2,709,133	2,469,285	(239,849)	(8.85%)	0.61%	Consumer Electronics	75,817	66,990	(8,827)	(11.64%)	23.55%
8,377,241	10,297,802	1,920,561	22.93%	33.10%	Eating Places	24,020	37,582	13,562	56.46%	27.50%
10,730,630	11,922,392	1,191,762	11.11%	4.80%	Food Stores	90,139	92,374	2,235	2.48%	(31.56%)
17,068,871	18,234,417	1,165,546	6.83%	14.58%	General Retail	873,471	662,785	(210,685)	(24.12%)	(32.72%)
1,419,971	1,539,186	119,214	8.40%	3.90%	Home Furnishings	4,003	6,002	1,999	49.94%	34.49%
115,943	131,713	15,770	13.60%	(10.60%)	Medical Marijuana	2,776	4,069	1,293	46.56%	128.92%
2,410,542	2,078,908	(331,634)	(13.76%)	(15.26%)	Rec Marijuana	70,224	5,130	(65,095)	(92.70%)	(76.17%)
4,762,281	4,959,289	197,008	4.14%	6.86%	Transportation/Utilities	190,814	256,595	65,782	34.47%	50.03%
4,551,206	7,101,531	2,550,325	56.04%	57.77%	All Other	4,342,892	4,210,005	(132,887)	(3.06%)	(10.69%)
65,487,345	75,696,809	10,209,464	15.59%	17.89%	Total	18,270,795	18,534,824	264,029	1.45%	(13.20%)

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
July YTD						July YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
3,251,201	4,402,719	1,151,518	35.42%	34.50%	29th Street	48,902	175,915	127,013	259.73%	176.71%
20,969	248,943	227,975	1087.22%	715.59%	Airport	710,091	251,392	(458,699)	(64.60%)	(80.12%)
1,549,377	1,543,057	(6,320)	(0.41%)	2.53%	Basemr	22,473	23,896	1,423	6.33%	14.05%
905,226	1,032,101	126,875	14.02%	18.56%	Boulder County	194,987	190,963	(4,025)	(2.06%)	22.08%
4,306,781	4,314,201	7,421	0.17%	4.90%	Boulder Industrial	3,687,339	5,844,194	2,156,854	58.49%	28.72%
13,903,277	15,001,971	1,098,693	7.90%	12.01%	BVRC-Boulder Valley Regional Center	49,446	873,180	823,734	1665.92%	41.19%
354,910	410,643	55,733	15.70%	(13.92%)	Colorado All Other	13,088	20,755	7,666	58.57%	7.76%
0	0	0	0.00%	0.00%	County Clerk	3,754,435	3,548,947	(205,488)	(5.47%)	(3.66%)
3,636,918	4,838,309	1,201,391	33.03%	35.74%	Downtown	348,946	634,983	286,038	81.97%	38.27%
133,981	36,339	(97,642)	(72.88%)	(84.92%)	Downtown Extension	315,111	97,517	(217,594)	(69.05%)	(67.62%)
434,084	475,019	40,935	9.43%	12.69%	East Downtown	83,748	67,003	(16,745)	(19.99%)	(25.77%)
902,419	956,299	53,880	5.97%	13.75%	Gunbarrel Commercial	3,219	4,589	1,370	42.56%	57.77%
647,384	1,488,019	840,635	129.85%	119.78%	Gunbarrel Industrial	2,178,953	1,391,015	(787,938)	(36.16%)	(29.68%)
2,890,253	3,566,062	675,809	23.38%	27.68%	Metro Denver	134,934	119,991	(14,943)	(11.07%)	0.59%
3,646,297	4,200,756	554,459	15.21%	8.91%	N. 28th St Commercial	152,826	120,744	(32,081)	(20.99%)	(88.50%)
217,676	253,285	35,610	16.36%	9.13%	N. Broadway Annex	8,686	23,378	14,692	169.14%	(46.01%)
1,171,266	1,156,852	(14,413)	(1.23%)	(11.02%)	North Broadway	177,400	128,081	(49,319)	(27.80%)	(18.11%)
16,447,746	18,015,117	1,567,372	9.53%	15.91%	Out of State	209,569	586,702	377,133	179.96%	117.68%
1,965,129	2,359,426	394,297	20.06%	38.52%	Pearl Street Mall	35,808	60,738	24,930	69.62%	(57.62%)
2,820,571	3,245,917	425,346	15.08%	13.53%	Public Utilities	115,351	175,801	60,450	52.41%	88.62%
994,510	1,415,841	421,331	42.37%	(11.96%)	Table Mesa	112,971	10,058	(102,914)	(91.10%)	(85.73%)
717,761	814,560	96,800	13.49%	12.30%	The Meadows	8,859	18,588	9,729	109.83%	(16.98%)
706,848	722,113	15,265	2.16%	10.35%	UHGD (the "hill")	8,347	16,124	7,777	93.16%	(61.40%)
190,794	434,903	244,109	127.94%	113.10%	University of Colorado	446,570	355,328	(91,242)	(20.43%)	(30.50%)
349,036	254,703	(94,333)	(27.03%)	107.30%	Unlicensed Receipts	101,002	80,089	(20,913)	(20.71%)	(116.49%)
3,322,932	4,509,651	1,186,719	35.71%	34.43%	All Other Boulder	5,349,466	3,714,854	(1,634,612)	(30.56%)	(33.74%)
65,487,345	75,696,809	10,209,464	15.59%	17.89%	Total	18,272,527	18,534,824	262,297	1.44%	(13.21%)

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	8,440,889	0	0	0	0	0	58,161,449	1,506,773,290	n/a	3.86%
	2018	7,849,997	7,028,188	9,445,995	7,925,005	8,389,559	10,016,816	8,891,244	0	0	0	0	0	59,546,804	1,542,663,316	2.38%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	9,049,753	0	0	0	0	0	62,515,032	1,619,560,415	4.98%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822	0	0	0	0	0	55,894,208	1,448,036,465	-10.59%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	9,603,695	0	0	0	0	0	65,487,345	1,696,563,342	17.16%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781	13,273,480	10,593,863	0	0	0	0	0	75,696,809	1,961,057,224	15.59%	3.86%
Change from prior year (month)		19.02%	18.41%	9.90%	29.72%	14.95%	10.90%	10.31%									
Change from prior year (YTD)		19.02%	18.73%	15.21%	18.84%	18.02%	16.50%	15.59%									
Business Use Tax	2017	834,820	673,000	978,691	709,347	705,788	962,183	649,461	0	0	0	0	0	5,513,292	142,831,393	n/a	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214	0	0	0	0	0	7,311,119	189,407,233	32.61%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	0	0	0	0	0	6,874,455	178,094,692	-5.97%	3.86%
	2020	654,578	1,378,415	990,653	844,662	1,099,221	979,785	1,392,218	0	0	0	0	0	7,339,533	190,143,341	6.77%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	0	0	0	0	0	7,459,548	193,252,539	1.64%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	0	0	0	0	0	6,816,742	176,599,539	-8.62%	3.86%
Change from prior year (month)		-26.67%	-13.65%	-1.48%	21.70%	-37.13%	4.12%	3.59%									
Change from prior year (YTD)		-26.67%	-20.71%	-12.97%	-6.28%	-13.33%	-9.99%	-8.62%									
Construction Use Tax	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	633,799	0	0	0	0	0	5,429,649	140,664,482	n/a	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	708,659	0	0	0	0	0	7,714,725	199,863,342	42.09%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	0	0	0	0	0	6,877,217	178,166,244	-10.86%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	0	0	0	0	0	6,610,485	171,256,075	-3.88%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	0	0	0	0	0	7,056,811	182,818,938	6.75%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181	0	0	0	0	0	8,169,135	211,635,613	15.76%	3.86%
Change from prior year (month)		38.42%	83.99%	66.07%	-50.87%	-2.59%	32.89%	60.44%									
Change from prior year (YTD)		38.42%	58.65%	60.86%	13.64%	9.72%	11.50%	15.76%									
Motor Vehicle Use Tax	2017	366,296	366,550	372,070	292,792	364,098	312,367	374,191	0	0	0	0	0	2,448,362	63,429,073	n/a	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	0	0	0	0	0	2,674,110	69,277,456	9.22%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	0	0	0	0	0	2,974,776	77,066,733	11.24%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	0	0	0	0	0	2,585,566	66,983,573	-13.08%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	0	0	0	0	0	3,754,435	97,265,155	45.21%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	0	0	0	0	0	3,548,947	91,941,633	-5.47%	3.86%
Change from prior year (month)		-11.60%	-24.83%	35.47%	5.16%	3.05%	-32.76%	1.66%									
Change from prior year (YTD)		-11.60%	-18.13%	-1.85%	-0.09%	0.48%	-6.56%	-5.47%									
TOTAL	2017	10,037,896	8,489,583	11,568,731	9,162,830	9,768,428	12,426,944	10,098,340	0	0	0	0	0	71,552,752	1,853,698,238	n/a	3.86%
	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	12,626,078	11,017,456	0	0	0	0	0	77,246,758	2,001,211,347	7.96%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	10,985,022	0	0	0	0	0	79,241,480	2,052,888,083	2.58%	3.86%
	2020	9,058,004	9,975,717	12,756,949	8,932,580	8,925,972	11,649,918	11,130,651	0	0	0	0	0	72,429,791	1,876,419,455	-8.60%	3.86%
	2021	10,722,327	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,422	0	0	0	0	0	83,758,140	2,169,900,000	15.64%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535	12,866,044	0	0	0	0	0	94,231,633	2,441,234,010	12.50%	3.86%
Change from prior year (month)		14.61%	18.44%	13.01%	15.20%	7.25%	8.97%	12.18%									
Change from prior year (YTD)		14.61%	16.45%	15.12%	15.14%	13.45%	12.56%	12.50%									