



City of Boulder Finance

REVENUE REPORT

August 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 August 31, 2022 and is largely attributed to economic activity through the month of August 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	August YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$74,665,720	\$85,650,839	10,985,119	14.71%	16.99%
Rec MJ Additional 3.5%*	1,374,953	1,114,121	(260,832)	(18.97%)	(24.09%)
Business Use Tax	7,851,549	7,512,141	(339,408)	(4.32%)	(2.57%)
Construction Use Tax	7,580,075	9,502,746	1,922,671	25.36%	(3.82%)
Motor Vehicle Use Tax	4,301,459	4,138,055	(163,404)	(3.80%)	(3.45%)
Total Sales & Use Tax based on current economic activity	\$95,773,756	\$107,917,903	\$12,144,147	12.68%	12.15%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	200,589	185,977	(14,612)	(7.28%)	32.91%
Use Tax Audit Revenue	354,256	47,714	(306,543)	(86.53%)	(81.98%)
Total Sales and Use Tax	\$96,328,601	\$108,151,593	\$11,822,992	12.27%	11.85%

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

Other Tax Revenues

Miscellaneous Tax Statistics	August YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$3,992,658	\$5,909,466	\$1,916,808	48.01%	67.86%
Admissions Tax	85,034	496,970	411,936	484.44%	573.58%
Disposable Bag Fee	122,044	127,660	5,616	0.00%	(1.52%)
Electronic Smoking Device Tax	791,268	509,534	(281,734)	(35.61%)	(34.12%)
Food Service Tax	397,947	477,497	79,550	19.99%	64.70%
Rec Marijuana Excise Tax	870,524	625,161	(245,363)	(28.19%)	(39.72%)
Short-Term Rental Tax	852,877	982,601	129,724	15.21%	(3.00%)
Sugar Sweetened Beverage Tax	2,515,153	2,652,649	137,496	5.47%	125.83%
Trash Tax	902,179	903,389	1,210	0.13%	8.95%

Revenue Trends and Changes

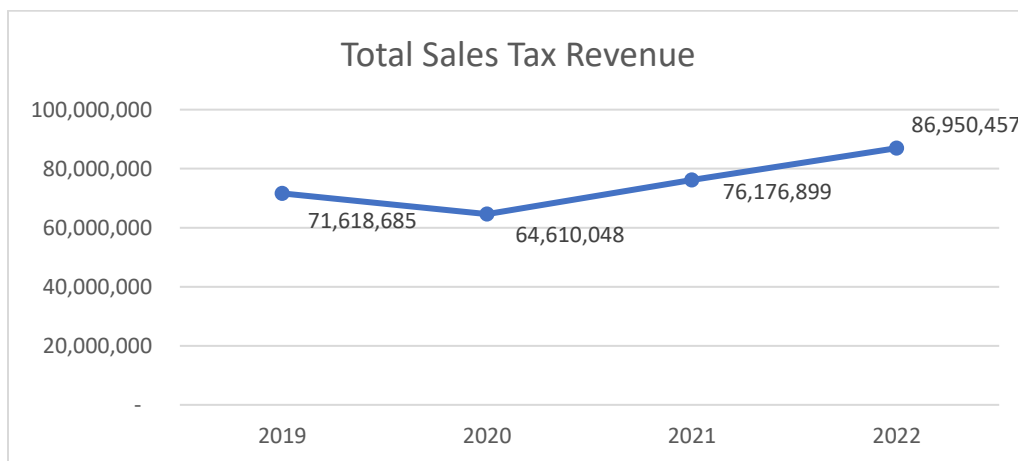
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD August 2021 by \$12,144,147 or 12.7%. On a rolling 12-month basis, sales and use tax based on economic activity increased by 12.2% 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 August 2021 by \$11,822,992 or 12.3%. On a rolling 12-month basis, total sales and use tax increased by 11.9% compared to the previous 12 months.

Sales Tax

YTD August 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$10,773,558 (or 14.1%) when compared to YTD August 2021. This increase results in a compound annual growth rate of 6.7% 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 \$2.4 million in revenue in 2022 to date. Price inflation in consumer goods and groceries is undoubtedly contributing to a share of the 6.7% 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.



On a *rolling twelve-month* basis, performance of retail sectors is mixed in comparison to inflation in consumer prices. The Consumer Price Index (CPI) for All Urban Consumers increased 8.3% for the twelve months ended August 2022. Apparel Stores increased 20.7%, Eating Places increased 30.3%, and General Retail increased 11.4%. On the other hand, Automotive Trade and Home Furnishings underperformed CPI at 7.6% and 7.0% respectively. Consumer Electronics declined 0.6% due primarily to an unusually large sale in 2021. Computer Related Business Sector, and All Other, which include large institutional technology sellers and biotechnology businesses increased 52.4% and 50.6% respectively.

Other Taxes

Hotel and Motel recovery surpassed Short Term Rentals again in August: Short-Term Rental tax increased 15.2%, while Accommodations Tax increased by 48.0%. Food Service Tax revenues improved by 20.0%. Sugar Sweetened Beverage tax increased 5.5%, and Admissions Tax improved by 484.4%. Recreational Marijuana excise tax declined by 28.2% and the additional 3.5% tax on Recreational Marijuana declined by 19.0%. 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

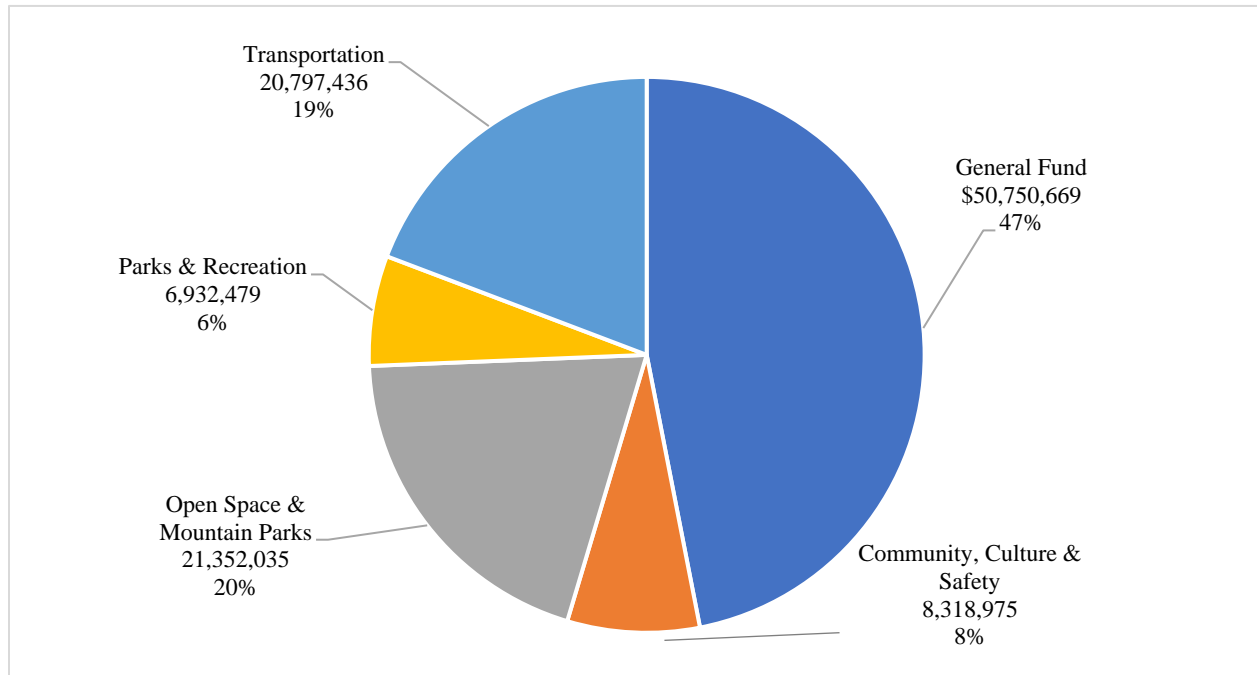
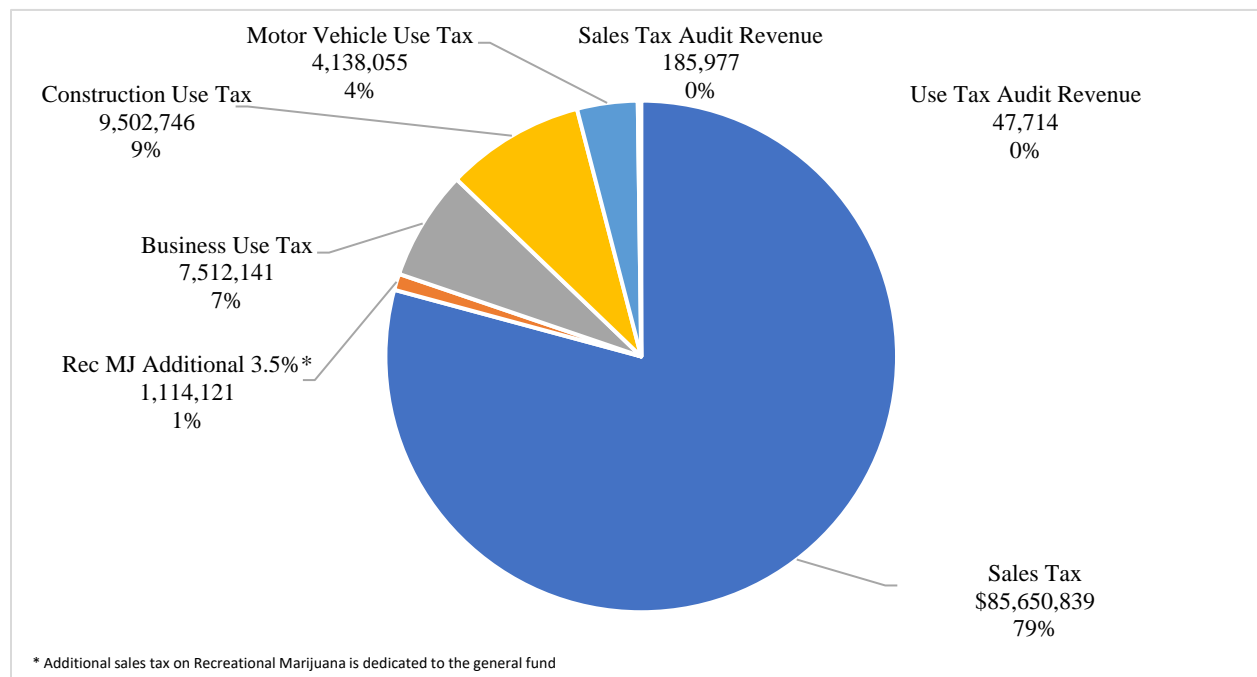


Chart 2: YTD Sales & Use Tax by Type



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. August 2022 retail sales tax revenue was **up 5.3%** compared to August 2021 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

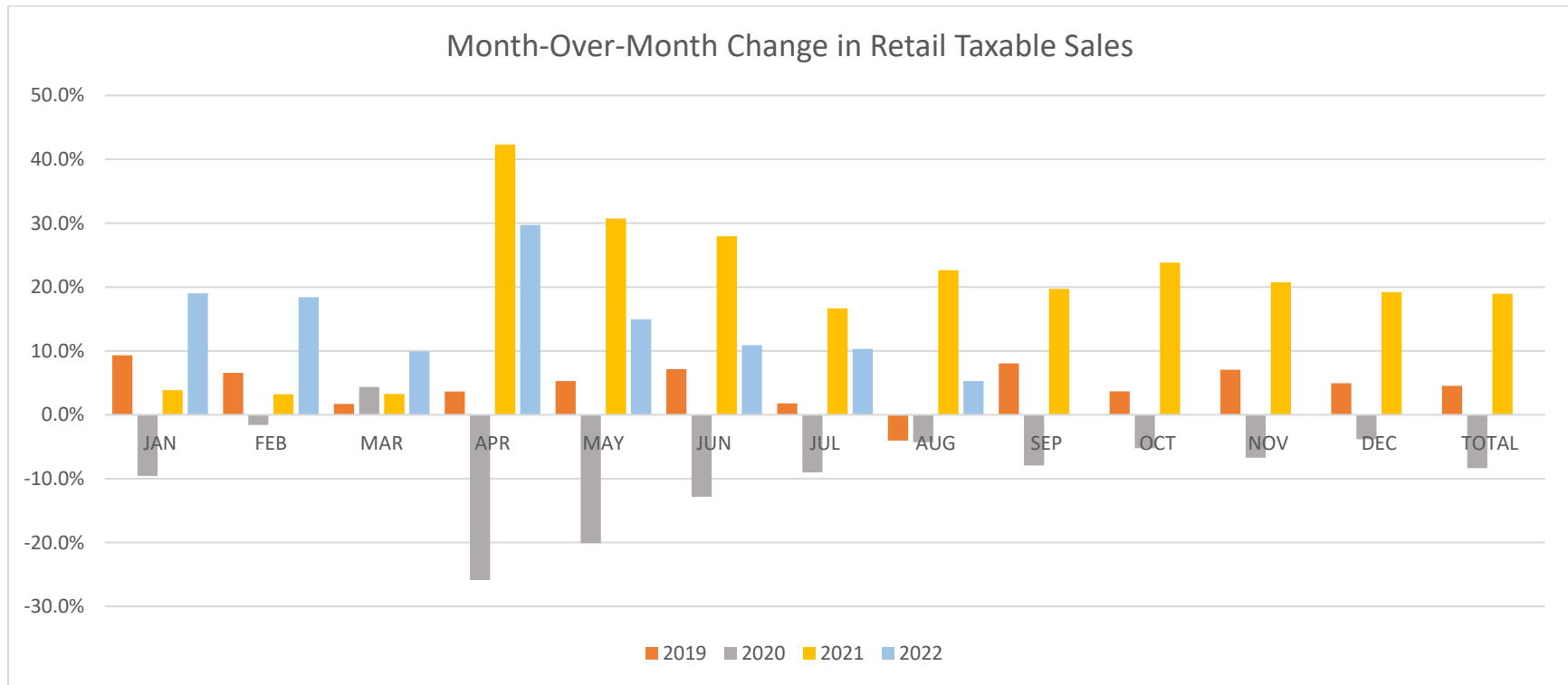


Chart 4: Sales Tax by Industry

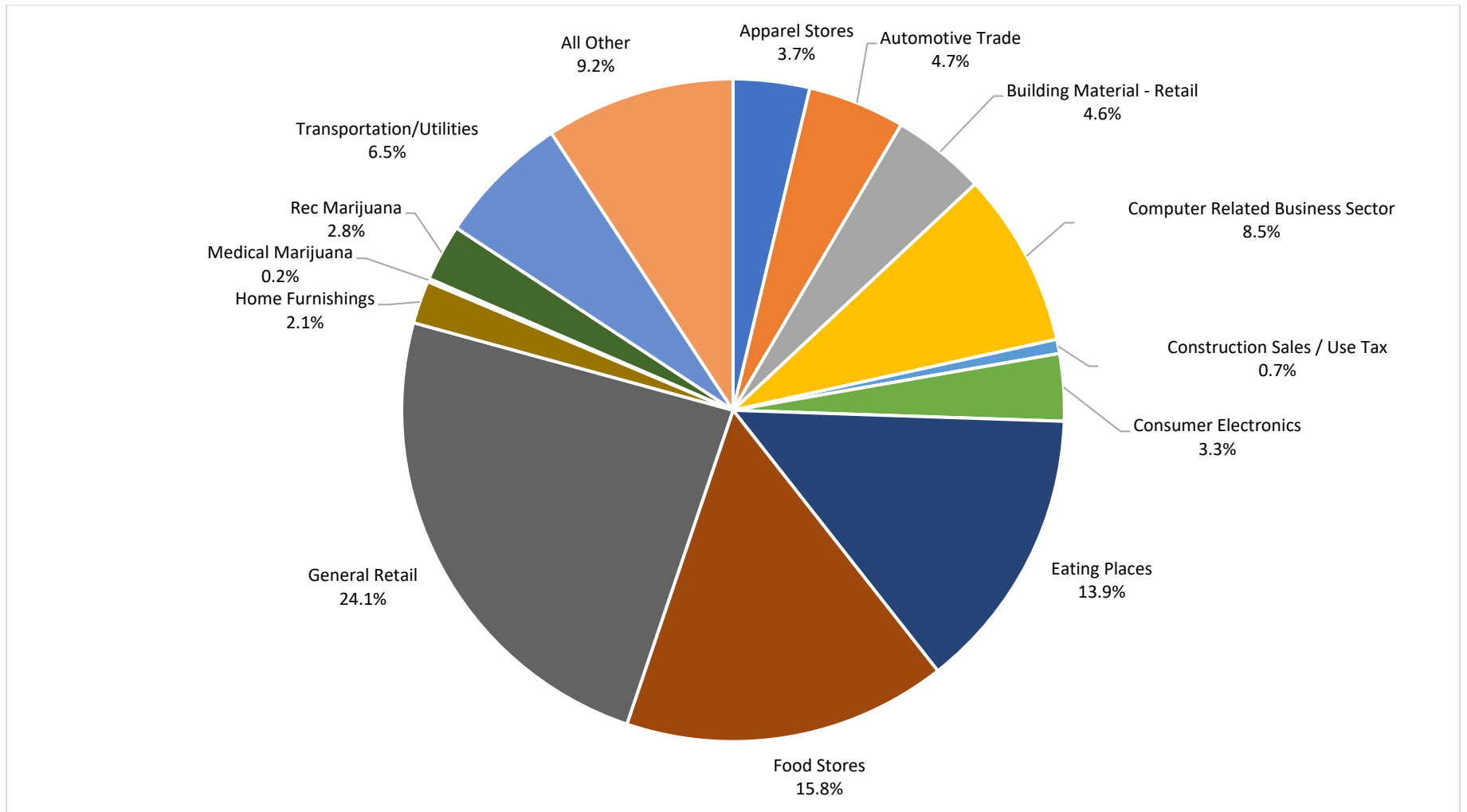
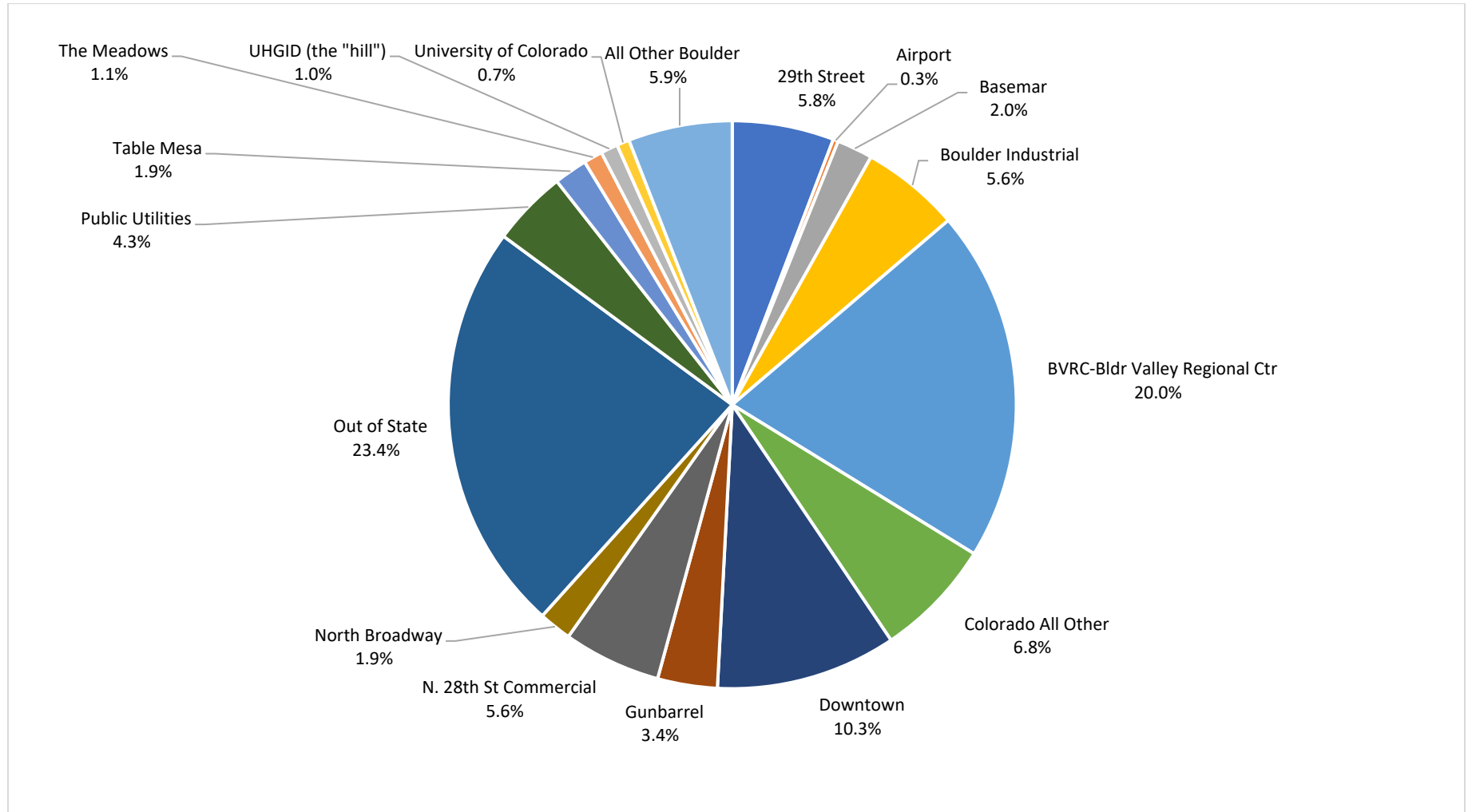


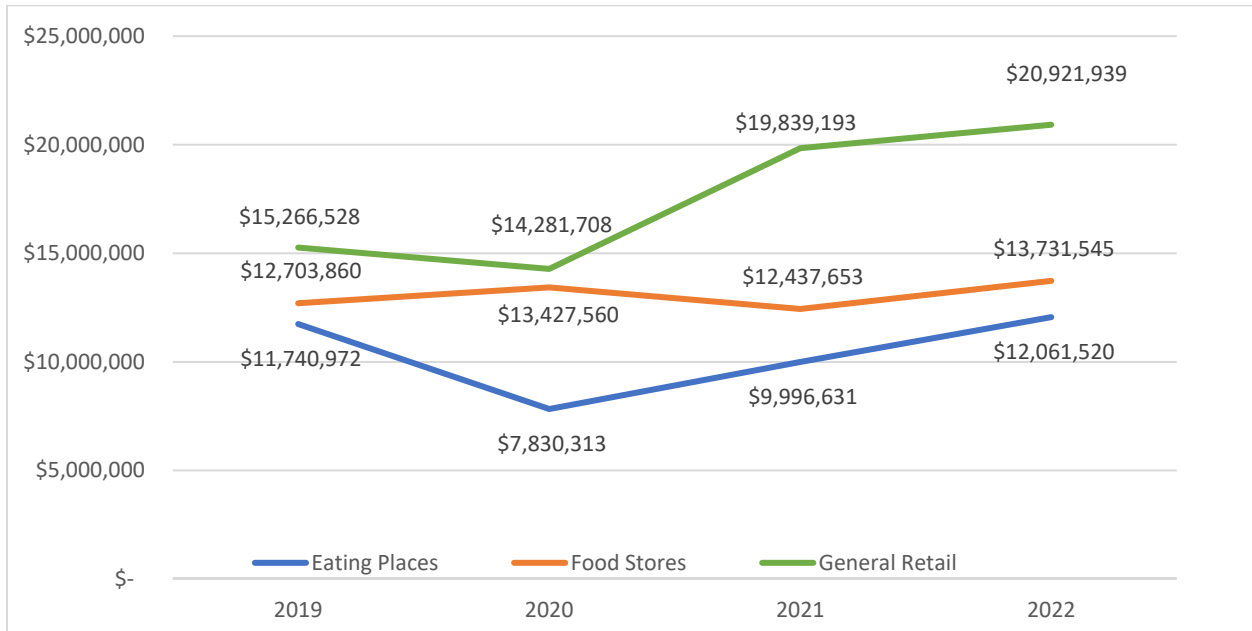
Chart 5: Sales Tax by Geographic Area¹



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

Chart 6: Industry Trends – YTD Retail Sales Tax

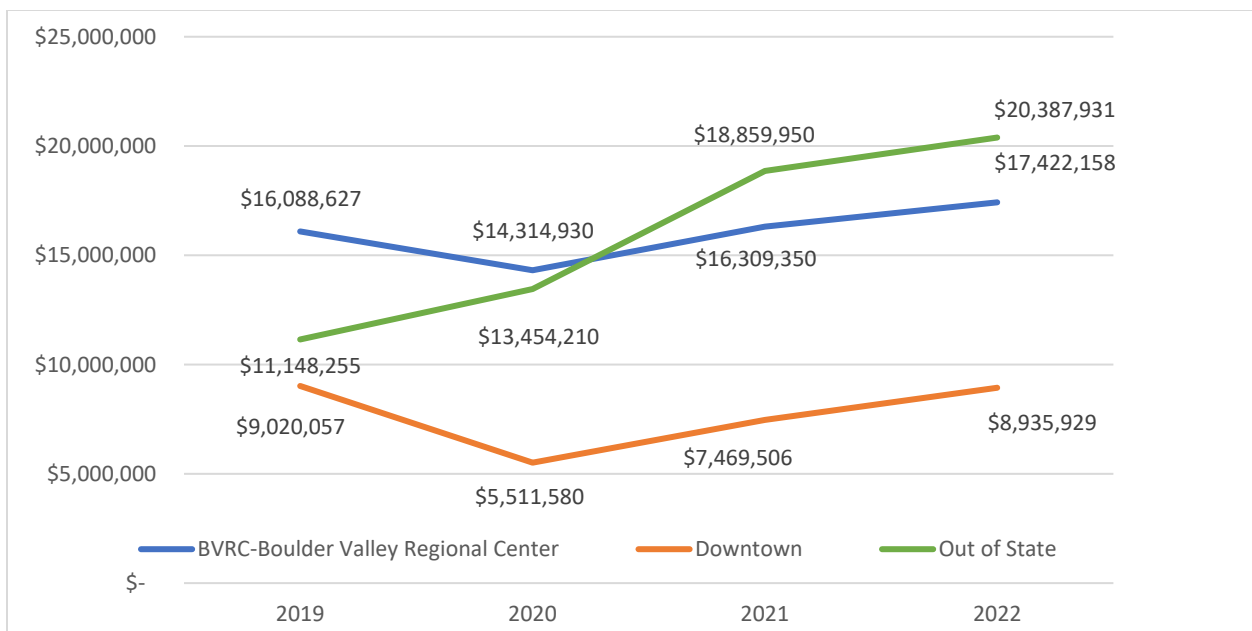
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

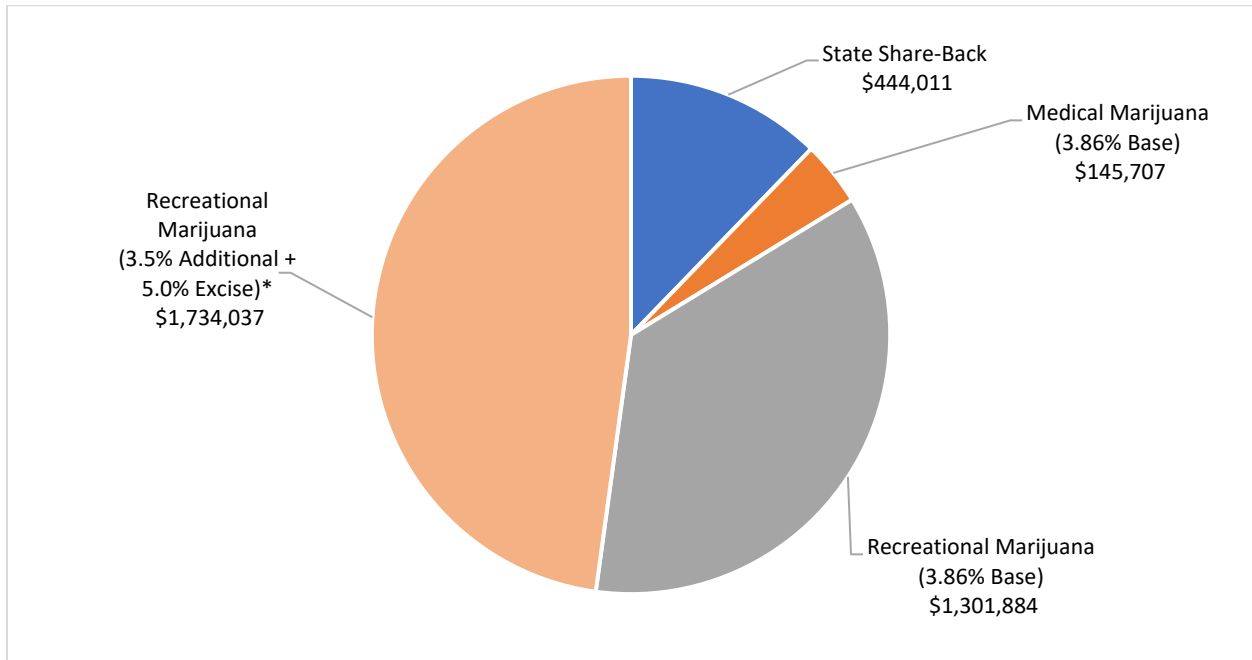


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

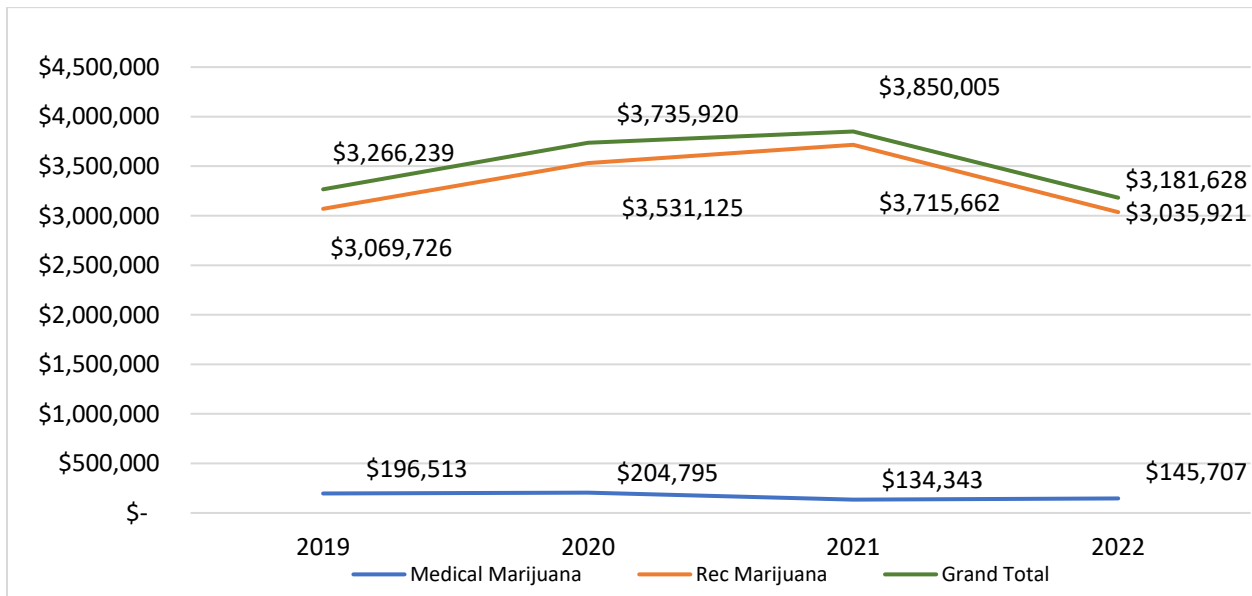
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

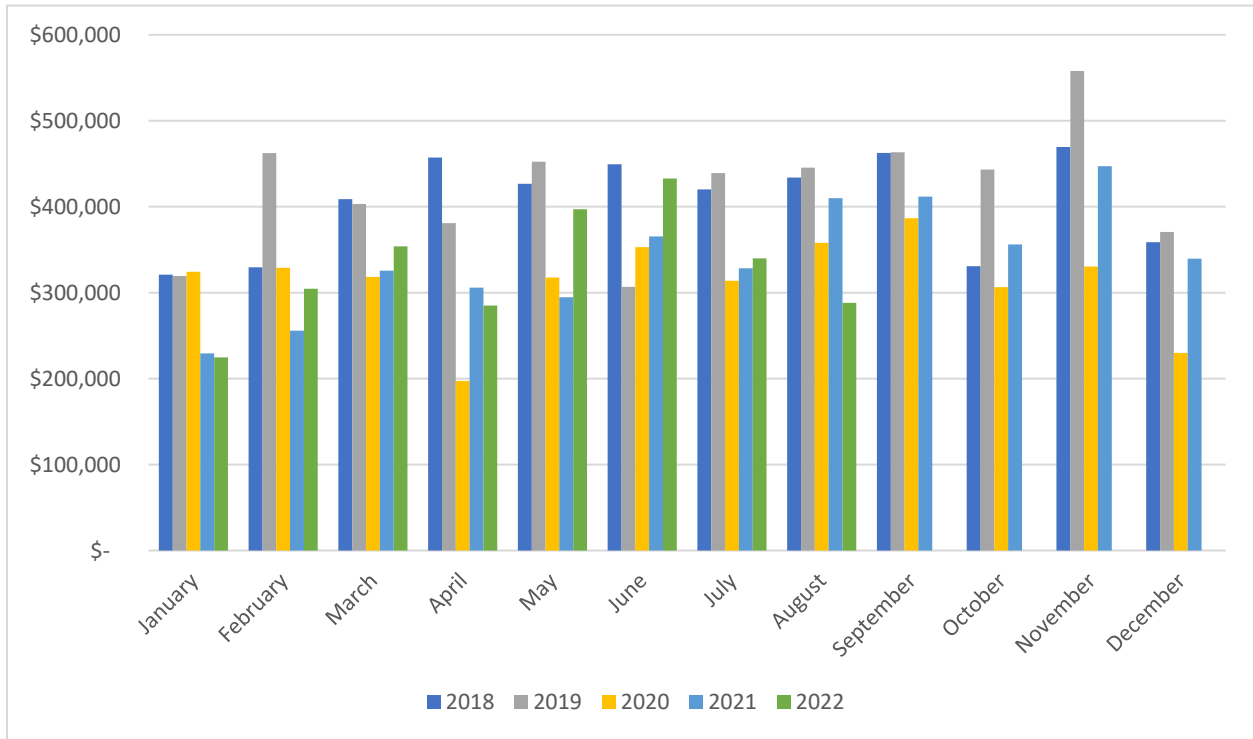
Chart 9: Historical Trends for YTD Marijuana Revenues²



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	August YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$76,176,899	\$86,950,457	80.40%	14.14%	16.37%
Business Use Tax	8,270,169	7,560,336	6.99%	(8.58%)	(6.63%)
Construction Use Tax	7,580,075	9,502,746	8.79%	25.36%	(3.82%)
Motor Vehicle Use Tax	4,301,459	4,138,055	3.83%	(3.80%)	(3.45%)
Total Sales and Use Tax	\$96,328,601	\$108,151,593	100.00%	12.27%	11.85%

Total Net Sales/Use Tax Receipts by Industry Type	August YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$2,881,285	\$3,254,697	3.01%	12.96%	19.99%
Automotive Trade	8,364,962	8,308,300	7.68%	(0.68%)	2.04%
Building Material - Retail	3,563,517	4,000,234	3.70%	12.26%	14.47%
Computer Related Business Sector	6,157,609	8,871,689	8.20%	44.08%	39.06%
Construction Sales / Use Tax	8,289,627	10,232,849	9.46%	23.44%	(4.11%)
Consumer Electronics	3,158,372	2,916,036	2.70%	(7.67%)	0.07%
Eating Places	10,000,125	12,143,669	11.23%	21.44%	31.03%
Food Stores	12,541,828	13,834,808	12.79%	10.31%	4.98%
General Retail	20,742,698	21,608,727	19.98%	4.18%	8.98%
Home Furnishings	1,669,402	1,828,149	1.69%	9.51%	7.19%
Medical Marijuana	134,343	145,707	0.13%	8.46%	(5.15%)
Rec Marijuana	2,845,138	2,410,760	2.23%	(15.27%)	(16.42%)
Transportation/Utilities	5,654,356	5,945,629	5.50%	5.15%	8.30%
All Other	10,325,340	12,650,341	11.70%	22.52%	24.18%
Total Sales and Use Tax	\$96,328,601	\$108,151,593	100.00%	12.27%	11.85%

Total Net Sales/Use Tax Receipts by Geographic Area	August YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
29th Street	\$3,872,923	\$5,217,491	4.82%	34.72%	35.91%
Airport	791,160	543,080	0.50%	(31.36%)	(34.22%)
Basemar	1,815,346	1,816,912	1.68%	0.09%	3.26%
Boulder County	1,297,047	1,455,930	1.35%	12.25%	17.99%
Boulder Industrial	9,194,599	11,183,333	10.34%	21.63%	13.23%
BVRC-Boulder Valley Regional Center	16,383,292	18,309,564	16.93%	11.76%	11.56%
Colorado All Other	412,700	455,077	0.42%	10.27%	(15.73%)
County Clerk	4,301,459	4,138,055	3.83%	(3.80%)	(3.45%)
Downtown	4,740,785	6,173,242	5.71%	30.22%	30.68%
Downtown Extension	458,302	152,385	0.14%	(66.75%)	(71.46%)
East Downtown	642,745	639,749	0.59%	(0.47%)	(3.59%)
Gunbarrel Commercial	1,038,743	1,097,810	1.02%	5.69%	13.82%
Gunbarrel Industrial	3,121,681	3,477,522	3.22%	11.40%	13.22%
Metro Denver	3,426,267	4,034,095	3.73%	17.74%	22.99%
N. 28th St Commercial	4,128,825	5,122,260	4.74%	24.06%	12.66%
N. Broadway Annex	291,017	322,432	0.30%	10.79%	9.00%
North Broadway	1,571,486	1,461,118	1.35%	(7.02%)	(15.44%)
Out of State	19,095,544	21,016,444	19.43%	10.06%	14.18%
Pearl Street Mall	2,505,698	2,862,586	2.65%	14.24%	23.04%
Public Utilities	3,387,008	3,940,086	3.64%	16.33%	16.15%
Table Mesa	1,201,817	1,662,512	1.54%	38.33%	(5.91%)
The Meadows	848,091	954,339	0.88%	12.53%	8.55%
UHGID (the "hill")	866,751	864,655	0.80%	(0.24%)	3.63%
University of Colorado	854,538	1,320,000	1.22%	54.47%	49.30%
Unlicensed Receipts	404,153	511,880	0.47%	26.65%	5.87%
All Other Boulder	9,676,623	9,419,033	8.71%	(2.66%)	0.24%
Total Sales and Use Tax	\$96,328,601	\$108,151,593	100.00%	12.27%	11.85%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
August YTD						August YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
2,845,568	3,240,490	394,922	13.88%	20.71%	Apparel Stores	35,716	14,207	(21,509)	(60.22%)	(46.49%)
4,027,699	4,121,312	93,613	2.32%	7.60%	Automotive Trade	4,337,263	4,186,988	(150,275)	(3.46%)	(3.07%)
3,552,533	3,972,527	419,994	11.82%	14.24%	Building Material - Retail	10,984	27,707	16,723	152.24%	70.19%
4,382,325	7,416,513	3,034,188	69.24%	52.40%	Computer Related Business Sector	1,775,284	1,455,175	(320,109)	(18.03%)	(5.27%)
659,409	602,306	(57,102)	(8.66%)	(5.21%)	Construction Sales / Use Tax	7,630,218	9,630,543	2,000,325	26.22%	(4.01%)
3,081,598	2,845,123	(236,475)	(7.67%)	(0.61%)	Consumer Electronics	76,774	70,913	(5,861)	(7.63%)	26.51%
9,996,631	12,061,520	2,064,889	20.66%	30.34%	Eating Places	3,494	82,149	78,654	2251.01%	527.76%
12,437,653	13,731,545	1,293,893	10.40%	5.43%	Food Stores	104,176	103,262	(913)	(0.88%)	(34.94%)
19,839,193	20,921,939	1,082,746	5.46%	11.38%	General Retail	903,505	686,788	(216,717)	(23.99%)	(31.58%)
1,665,346	1,819,740	154,394	9.27%	7.01%	Home Furnishings	4,055	8,408	4,353	107.33%	96.37%
131,419	141,603	10,184	7.75%	(9.74%)	Medical Marijuana	2,924	4,105	1,180	40.37%	326.55%
2,773,560	2,402,837	(370,722)	(13.37%)	(14.80%)	Rec Marijuana	71,578	7,923	(63,656)	(88.93%)	(72.68%)
5,438,566	5,640,347	201,781	3.71%	6.35%	Transportation/Utilities	215,790	305,282	89,491	41.47%	58.56%
5,345,399	8,032,653	2,687,254	50.27%	50.62%	All Other	4,979,941	4,617,688	(362,253)	(7.27%)	(4.28%)
76,176,899	86,950,457	10,773,558	14.14%	16.37%	Total	20,151,703	21,201,137	1,049,434	5.21%	(4.93%)

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
August YTD						August YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
3,797,034	5,035,921	1,238,887	32.63%	34.77%	29th Street	75,889	181,570	105,681	139.26%	93.61%
21,961	253,924	231,963	1056.24%	731.16%	Airport	769,199	289,157	(480,042)	(62.41%)	(65.43%)
1,790,388	1,775,251	(15,137)	(0.85%)	2.48%	Basemar	24,958	41,662	16,704	66.93%	43.94%
1,026,974	1,207,275	180,300	17.56%	20.35%	Boulder County	270,072	248,655	(21,417)	(7.93%)	5.68%
5,023,130	4,894,089	(129,040)	(2.57%)	1.83%	Boulder Industrial	4,171,469	6,289,244	2,117,775	50.77%	26.06%
16,309,350	17,422,158	1,112,808	6.82%	10.74%	BVRC-Boulder Valley Regional Center	73,943	887,406	813,464	1100.13%	39.30%
398,561	434,151	35,590	8.93%	(16.79%)	Colorado All Other	14,139	20,926	6,787	48.00%	3.31%
0	0	0	0.00%	0.00%	County Clerk	4,301,459	4,138,055	(163,404)	(3.80%)	(3.45%)
4,349,441	5,529,543	1,180,102	27.13%	31.31%	Downtown	391,344	643,700	252,356	64.48%	24.45%
140,940	49,037	(91,903)	(65.21%)	(79.15%)	Downtown Extension	317,362	103,348	(214,014)	(67.44%)	(63.05%)
511,997	556,490	44,493	8.69%	11.27%	East Downtown	130,748	83,259	(47,489)	(36.32%)	(55.12%)
1,035,495	1,093,170	57,675	5.57%	13.70%	Gunbarrel Commercial	3,249	4,640	1,391	42.81%	57.46%
745,387	1,862,427	1,117,040	149.86%	139.12%	Gunbarrel Industrial	2,376,293	1,615,095	(761,198)	(32.03%)	(25.99%)
3,286,402	3,909,306	622,905	18.95%	23.70%	Metro Denver	139,866	124,789	(15,077)	(10.78%)	8.44%
4,207,930	4,832,848	624,918	14.85%	9.92%	N. 28th St Commercial	-79,105	289,412	368,517	(465.86%)	84.42%
242,329	295,356	53,027	21.88%	23.13%	N. Broadway Annex	48,688	27,075	(21,613)	(44.39%)	(46.49%)
1,357,089	1,328,477	(28,612)	(2.11%)	(12.59%)	North Broadway	214,397	132,642	(81,756)	(38.13%)	(32.67%)
18,859,950	20,387,931	1,527,981	8.10%	12.72%	Out of State	235,595	628,514	392,919	166.78%	125.96%
2,467,128	2,800,859	333,730	13.53%	27.52%	Pearl Street Mall	38,569	61,727	23,158	60.04%	(59.06%)
3,257,457	3,740,363	482,905	14.82%	13.42%	Public Utilities	129,551	199,724	70,173	54.17%	91.25%
1,087,984	1,651,813	563,829	51.82%	0.77%	Table Mesa	113,832	10,699	(103,133)	(90.60%)	(85.91%)
819,365	935,212	115,847	14.14%	12.04%	The Meadows	28,726	19,128	(9,599)	(33.41%)	(63.84%)
858,279	848,049	(10,230)	(1.19%)	6.43%	UHGD (the "hill")	8,472	16,606	8,134	96.00%	(60.79%)
381,958	623,255	241,297	63.17%	81.95%	University of Colorado	472,580	696,745	224,165	47.43%	19.85%
353,191	333,248	(19,943)	(5.65%)	61.40%	Unlicensed Receipts	50,962	178,632	127,669	250.52%	(69.64%)
3,847,177	5,150,305	1,303,127	33.87%	34.60%	All Other Boulder	5,829,446	4,268,728	(1,560,717)	(26.77%)	(24.35%)
76,176,899	86,950,457	10,773,558	14.14%	16.37%	Total	20,151,703	21,201,137	1,049,434	5.21%	(4.93%)

Exhibit 3: Sales Tax and Use Tax Separately by Month

	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	8,666,131	0	0	0	0	66,827,580	1,731,284,456	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	9,487,763	0	0	0	0	69,034,567	1,788,460,285	3.30%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	9,049,753	9,105,142	0	0	0	0	71,620,174	1,855,444,922	3.75%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822	8,715,841	0	0	0	0	64,610,048	1,673,835,443	-9.79%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	9,603,695	10,689,554	0	0	0	0	76,176,899	1,973,494,793	17.90%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781	13,273,480	10,593,863	11,253,648	0	0	0	0	86,950,457	2,252,602,508	14.14%	3.86%
Change from prior year (month)		19.02%	18.41%	9.90%	29.72%	14.95%	10.90%	10.31%	5.28%								
Change from prior year (YTD)		19.02%	18.73%	15.21%	18.84%	18.02%	16.50%	15.59%	14.14%								
Business Use Tax	2017	834,820	673,000	978,691	709,347	705,788	962,183	649,461	996,236	0	0	0	0	6,509,528	168,640,618	n/a	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214	795,264	0	0	0	0	8,106,383	210,009,927	24.53%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771	0	0	0	0	7,718,226	199,954,051	-4.79%	3.86%
	2020	654,578	1,378,415	990,653	844,662	1,099,221	979,785	1,392,218	1,876,792	0	0	0	0	9,216,325	238,764,907	19.41%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	810,621	0	0	0	0	8,270,169	214,253,083	-10.27%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	743,593	0	0	0	0	7,560,336	195,863,616	-8.58%	3.86%
Change from prior year (month)		-26.67%	-13.65%	-1.48%	21.70%	-37.13%	4.12%	3.59%	-5.28%								
Change from prior year (YTD)		-26.67%	-20.71%	-12.97%	-6.28%	-13.33%	-9.99%	-8.62%	-8.58%								
Construction Use Tax	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	633,799	576,268	0	0	0	0	6,005,917	155,593,705	n/a	3.86%
	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	708,659	1,225,118	0	0	0	0	8,939,843	231,602,150	48.85%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	0	0	0	0	8,250,947	213,755,104	-7.71%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130	0	0	0	0	7,856,615	203,539,236	-4.78%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	523,264	0	0	0	0	7,580,075	196,375,000	-3.52%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181	1,333,611	0	0	0	0	9,502,746	246,185,133	25.36%	3.86%
Change from prior year (month)		38.42%	83.99%	66.07%	-50.87%	-2.59%	32.89%	60.44%	154.86%								
Change from prior year (YTD)		38.42%	58.65%	60.86%	13.64%	9.72%	11.50%	15.76%	25.36%								
Motor Vehicle Use Tax	2017	366,296	366,550	372,070	292,792	364,098	312,367	374,191	469,528	0	0	0	0	2,917,890	75,593,009	n/a	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	402,144	0	0	0	0	3,076,254	79,695,695	5.43%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	0	0	0	0	3,357,952	86,993,566	9.16%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	0	0	0	0	3,103,041	80,389,654	-7.59%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024	0	0	0	0	4,301,459	111,436,762	38.62%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	589,108	0	0	0	0	4,138,055	107,203,495	-3.80%	3.86%
Change from prior year (month)		-11.60%	-24.83%	35.47%	5.16%	3.05%	-32.76%	1.66%	7.69%								
Change from prior year (YTD)		-11.60%	-18.13%	-1.85%	-0.09%	0.48%	-6.56%	-5.47%	-3.80%								
	2017	10,037,896	8,489,583	11,568,731	9,162,830	9,768,428	12,426,944	10,098,340	10,708,163	0	0	0	0	82,260,915	2,131,111,788	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	11,910,289	0	0	0	0	89,157,047	2,309,768,057	8.38%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	10,985,022	11,705,819	0	0	0	0	90,947,299	2,356,147,642	2.01%	3.86%
	2020	9,058,004	9,975,717	12,756,949	8,932,580	8,925,972	11,649,918	11,130,651	12,356,238	0	0	0	0	84,786,029	2,196,529,240	-6.77%	3.86%
	2021	10,722,325	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,422	12,570,463	0	0	0	0	96,328,601	2,495,559,611	13.61%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535	12,866,044	13,919,961	0	0	0	0	108,151,593	2,801,854,753	12.27%	3.86%
Change from prior year (month)		14.61%	18.44%	13.01%	15.20%	7.25%	8.97%	12.18%	10.74%								
Change from prior year (YTD)		14.61%	16.45%	15.12%	15.14%	13.45%	12.56%	12.50%	12.27%								