



City of Boulder Finance

REVENUE REPORT

September 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 October 31, 2022, and is largely attributed to economic activity through the month of September 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	September YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$86,727,768	\$98,925,385	12,197,617	14.06%	16.01%
Rec MJ Additional 3.5%*	1,534,530	1,246,899	(287,631)	(18.74%)	(19.34%)
Business Use Tax	8,875,758	8,786,039	(89,719)	(1.01%)	2.41%
Construction Use Tax	7,812,164	10,295,363	2,483,199	31.79%	6.95%
Motor Vehicle Use Tax	4,806,513	4,559,317	(247,196)	(5.14%)	(4.03%)
Total Sales & Use Tax based on current economic activity	\$109,756,733	\$123,813,003	\$14,056,270	12.81%	12.85%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	402,990	185,977	(217,013)	(53.85%)	(68.22%)
Use Tax Audit Revenue	548,788	48,588	(500,200)	(91.15%)	(114.50%)
Total Sales and Use Tax	\$110,708,511	\$124,047,568	\$13,339,057	12.05%	11.99%

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

Other Tax Revenues

Miscellaneous Tax Statistics	September YTD				
	2021	2022	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$4,760,997	\$6,710,883	\$1,949,886	40.96%	55.34%
Admissions Tax	111,876	529,922	418,046	373.67%	454.56%
Disposable Bag Fee	182,231	182,176	(54)	0.00%	(4.76%)
Electronic Smoking Device Tax	866,375	571,999	(294,376)	(33.98%)	(32.85%)
Food Service Tax	466,468	549,120	82,652	17.72%	26.74%
Rec Marijuana Excise Tax	1,010,694	672,230	(338,464)	(33.49%)	(20.55%)
Short-Term Rental Tax	930,504	1,081,927	151,423	16.27%	23.85%
Sugar Sweetened Beverage Tax	2,926,962	3,089,781	162,819	5.56%	11.81%
Trash Tax	1,347,214	1,326,276	(20,938)	(1.55%)	(3.14%)

Revenue Trends and Changes

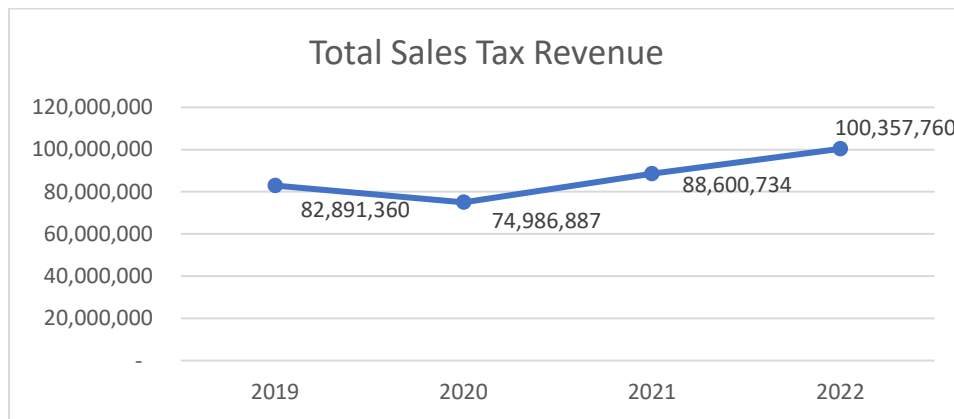
Overview

Year to date (YTD) sales and use tax based upon current economic activity increased from YTD September 2021 by \$14,056,270 or 12.8%. On a rolling 12-month basis, sales and use tax based on economic activity increased by 12.9% 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 September 2021 by \$13,339,057 or 12.1%. On a rolling 12-month basis, total sales and use tax increased by 12.0% compared to the previous 12 months.

Sales Tax

YTD September 2022 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$11,757,026 (or 13.3%) when compared to YTD September 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 \$2.8 million in revenue in 2022 to date. In addition to price inflation in consumer goods, 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 8.2% for the twelve months ended October 2022¹. In Boulder, Apparel Stores increased 20.6%, Eating Places increased 27.0%, and General Retail increased 10.5%. On the other hand, Automotive Trade, Building Materials, and Food Store underperformed CPI at 6.1%, 7.7%, and 5.9%, respectively. Consumer Electronics declined 2.1% 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 53.1% and 43.4% respectively.

Other Taxes

Hotel and Motel recovery surpassed Short Term Rentals again in September: Short-Term Rental tax increased 16.3%, while Accommodations Tax increased by 41.0%. Food Service Tax revenues improved by 17.7%. Sugar Sweetened Beverage tax increased 5.6%, and Admissions Tax improved by 373.7%. Recreational Marijuana excise tax declined by 33.5% and the additional 3.5% tax on Recreational Marijuana declined by 18.7%. As shown in Table 9, this appears to be a return to pre-pandemic levels and is consistent with statewide trends.

¹ U.S. Bureau of Labor Statistics, October 19, 2022

Chart 1: YTD Sales and Use Tax by Fund

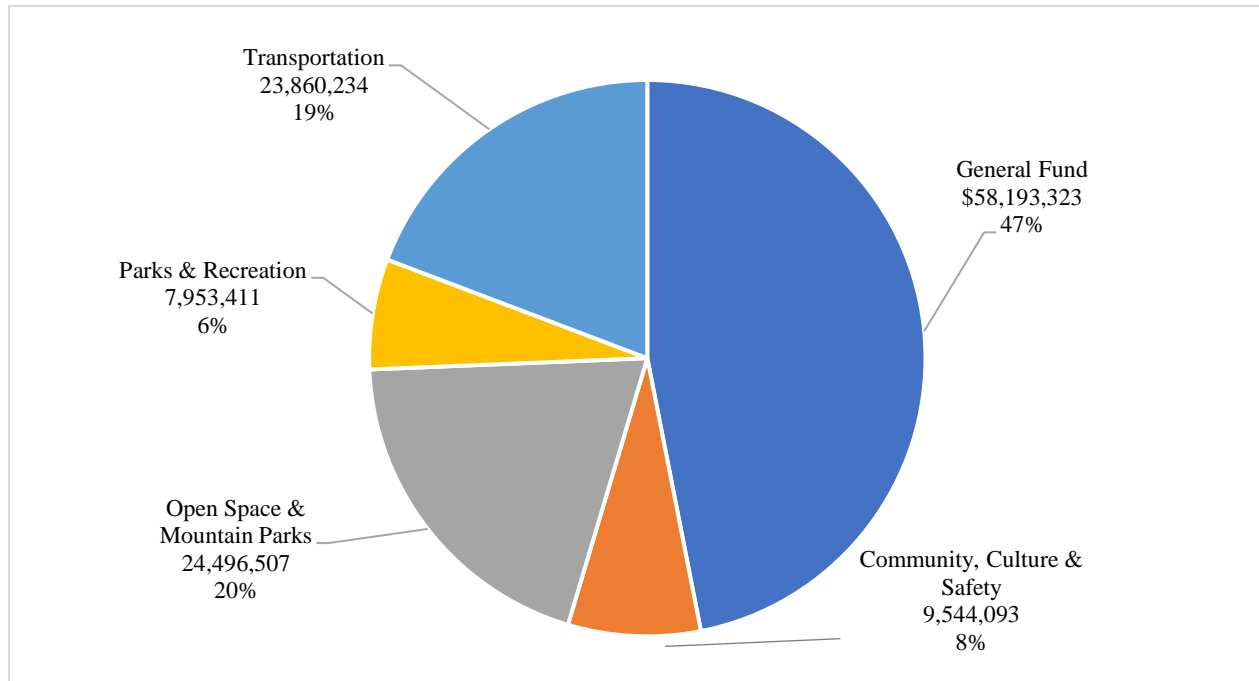
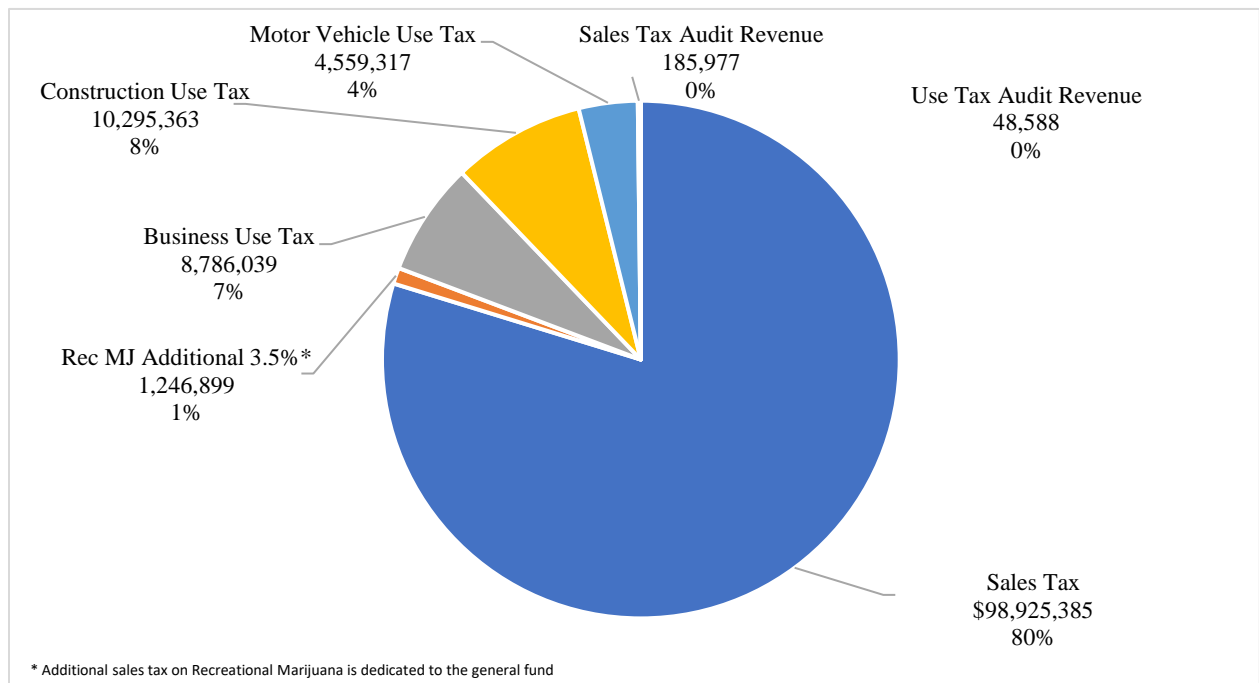


Chart 2: YTD Sales & Use Tax by Type



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. September 2022 retail sales tax revenue was **up 7.9%** compared to September 2021 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

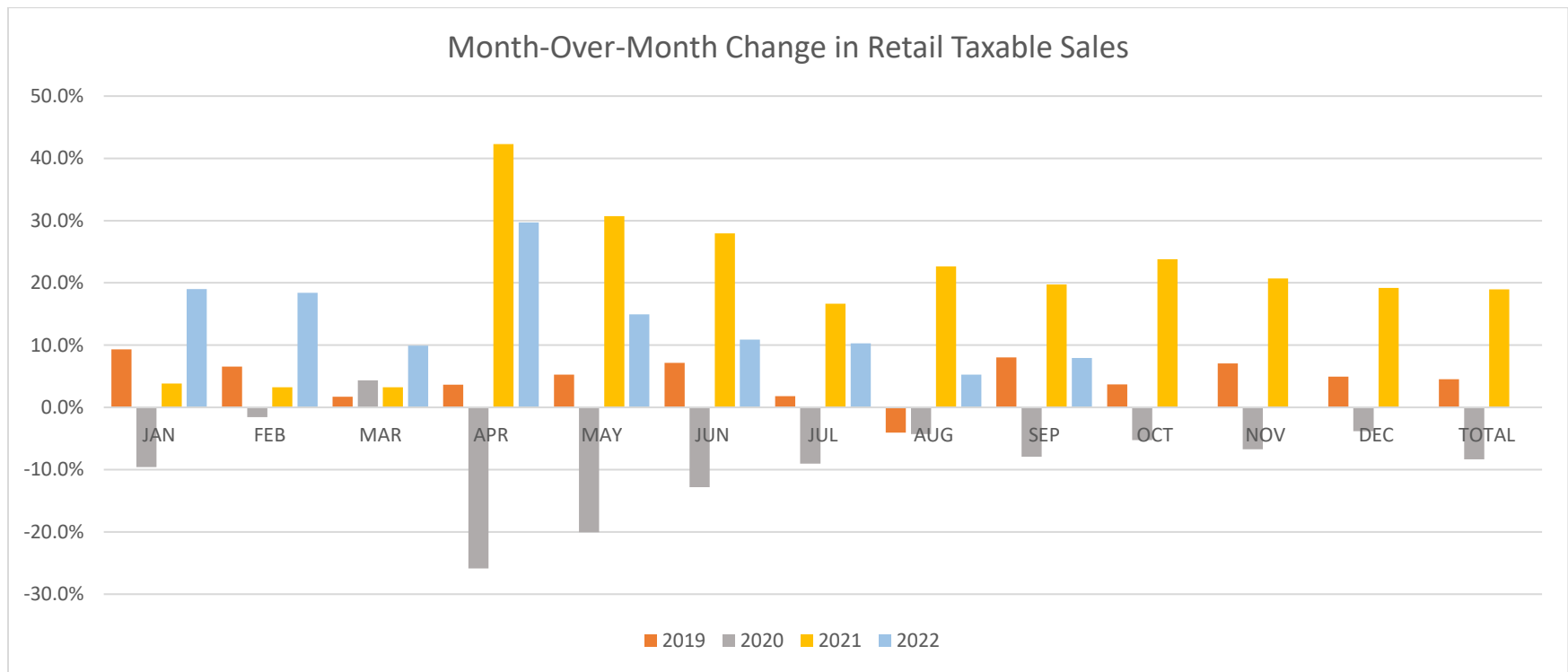


Chart 4: Sales Tax by Industry

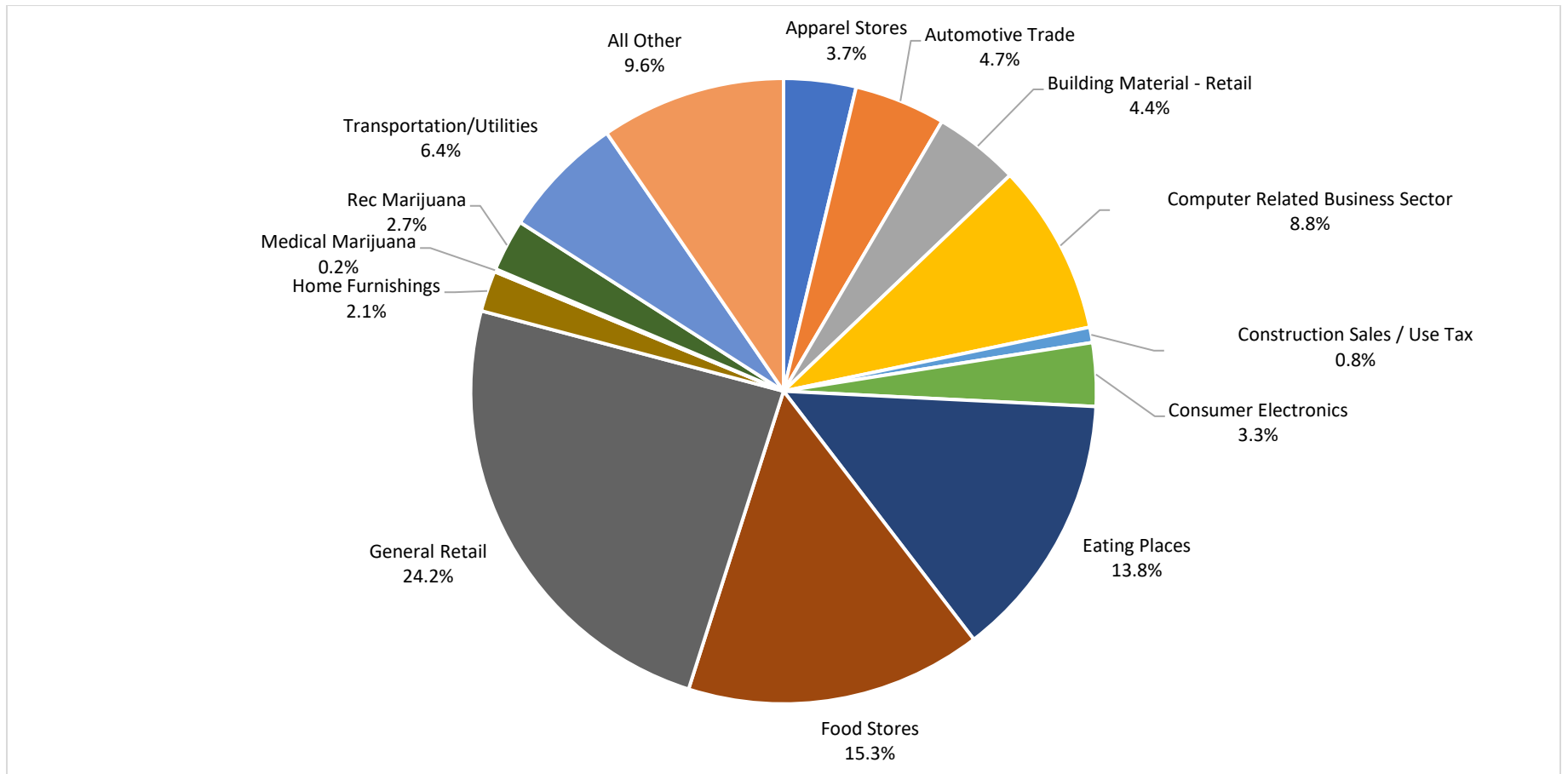
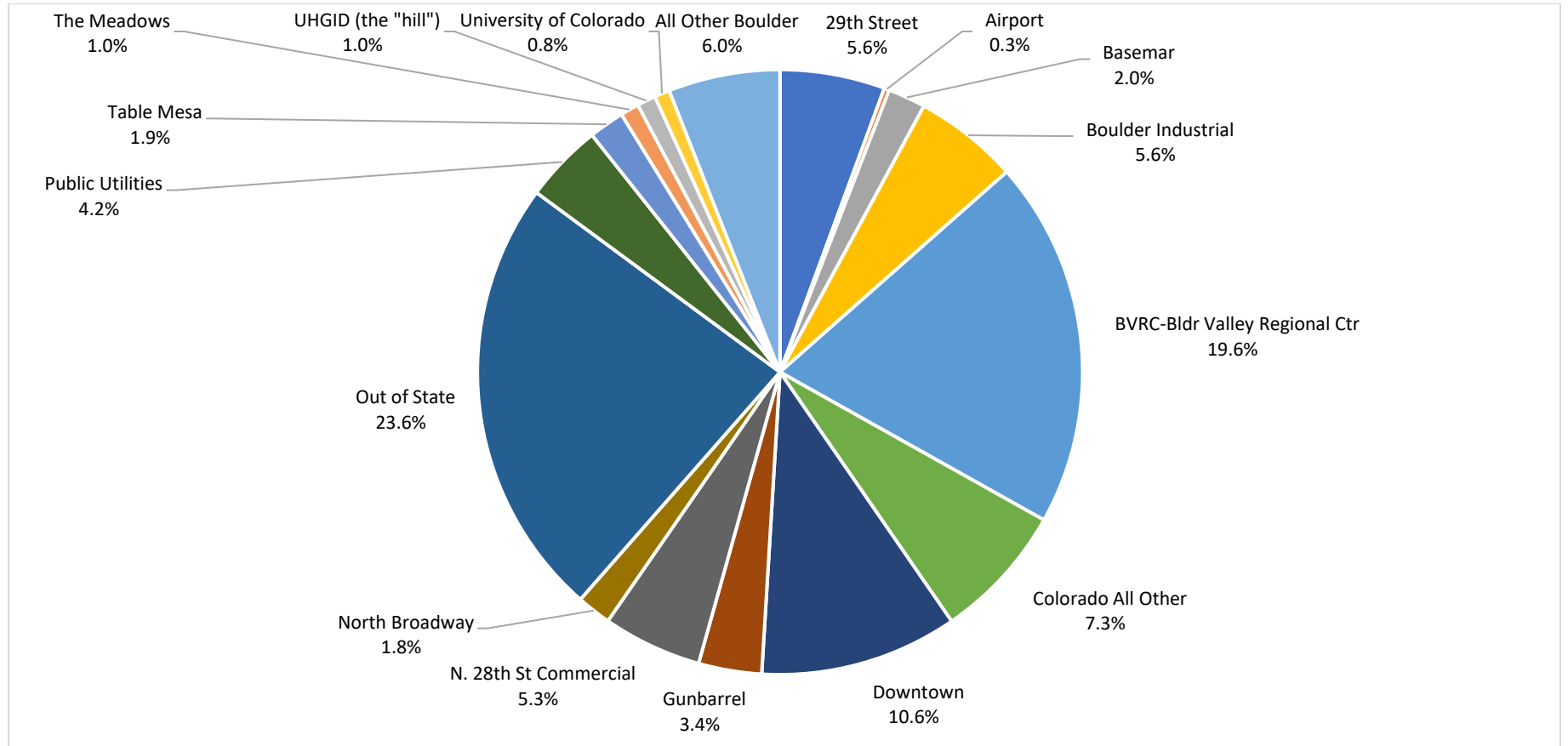


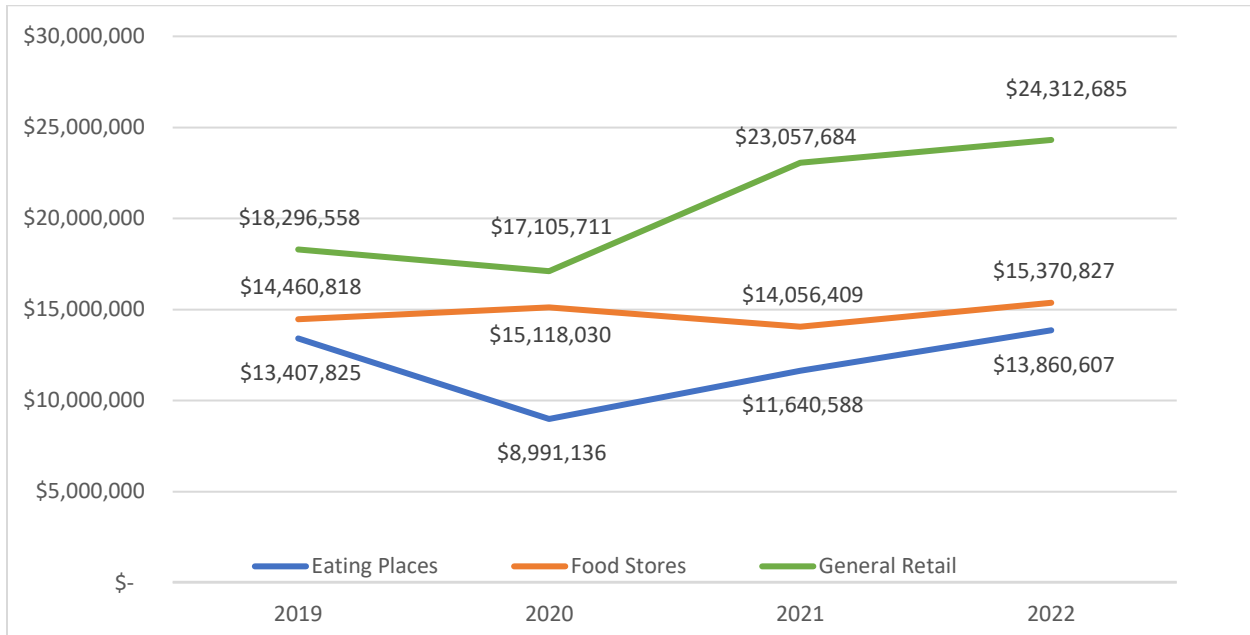
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

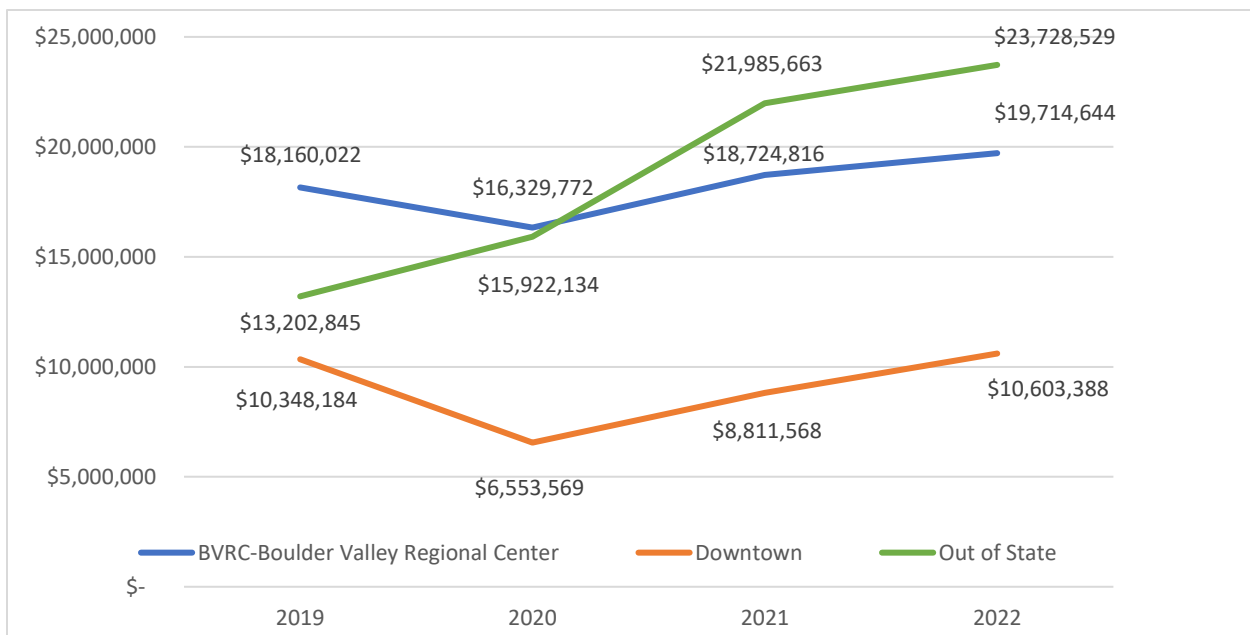
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.

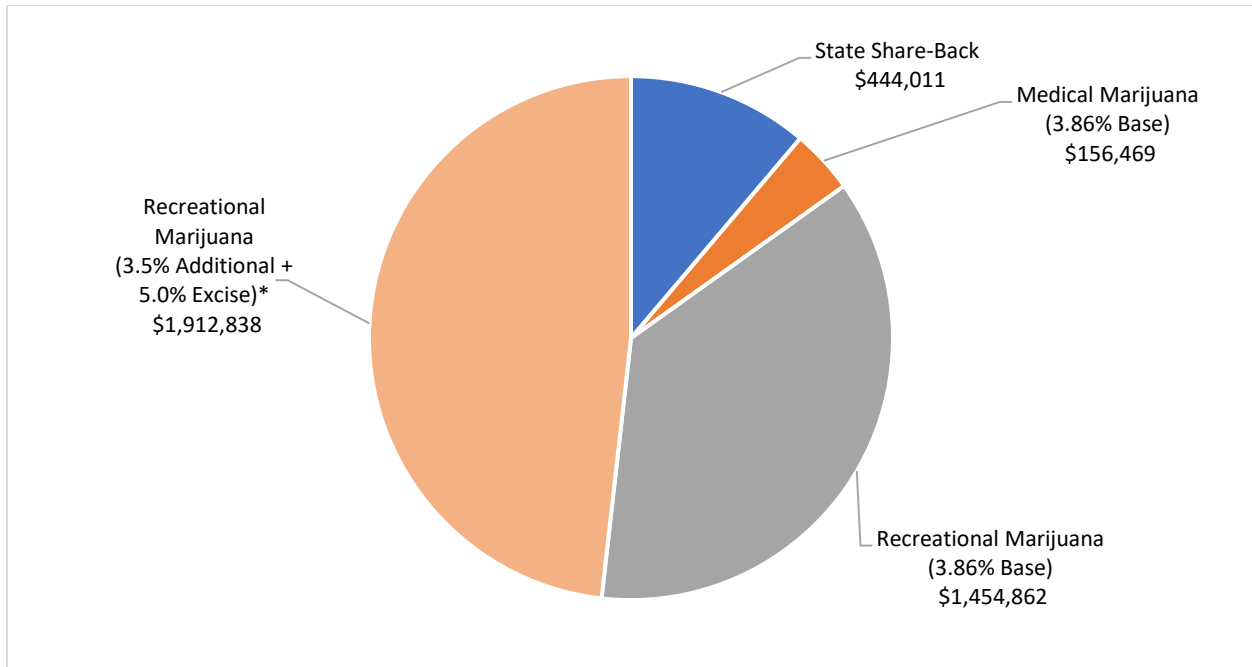


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
 Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

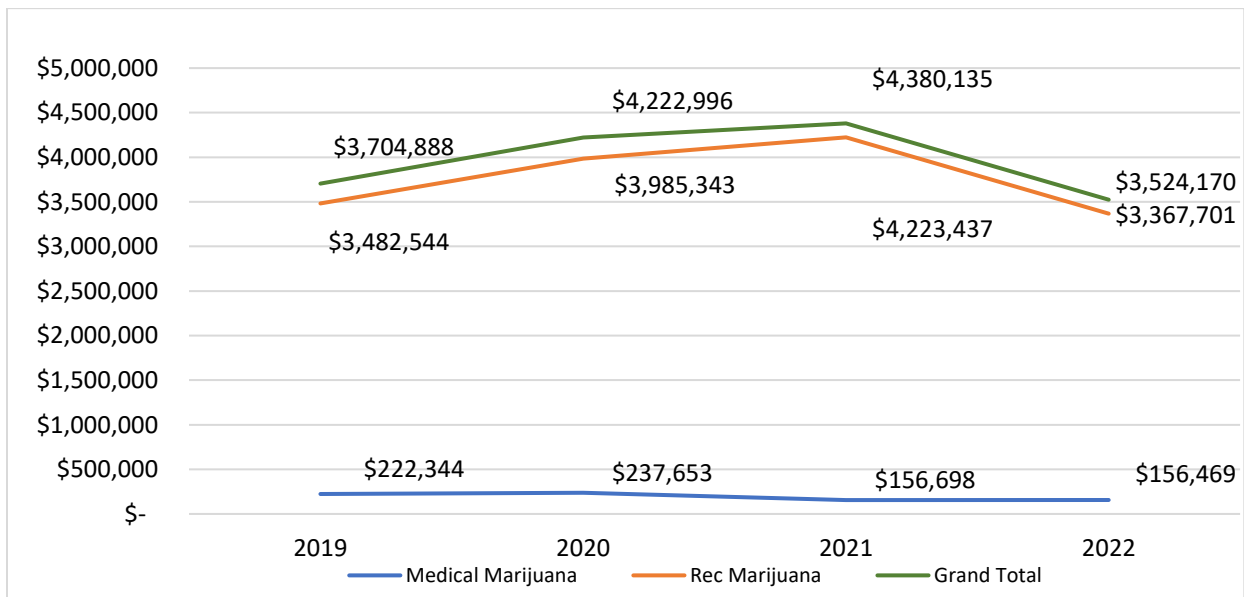
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana 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 Revenues³

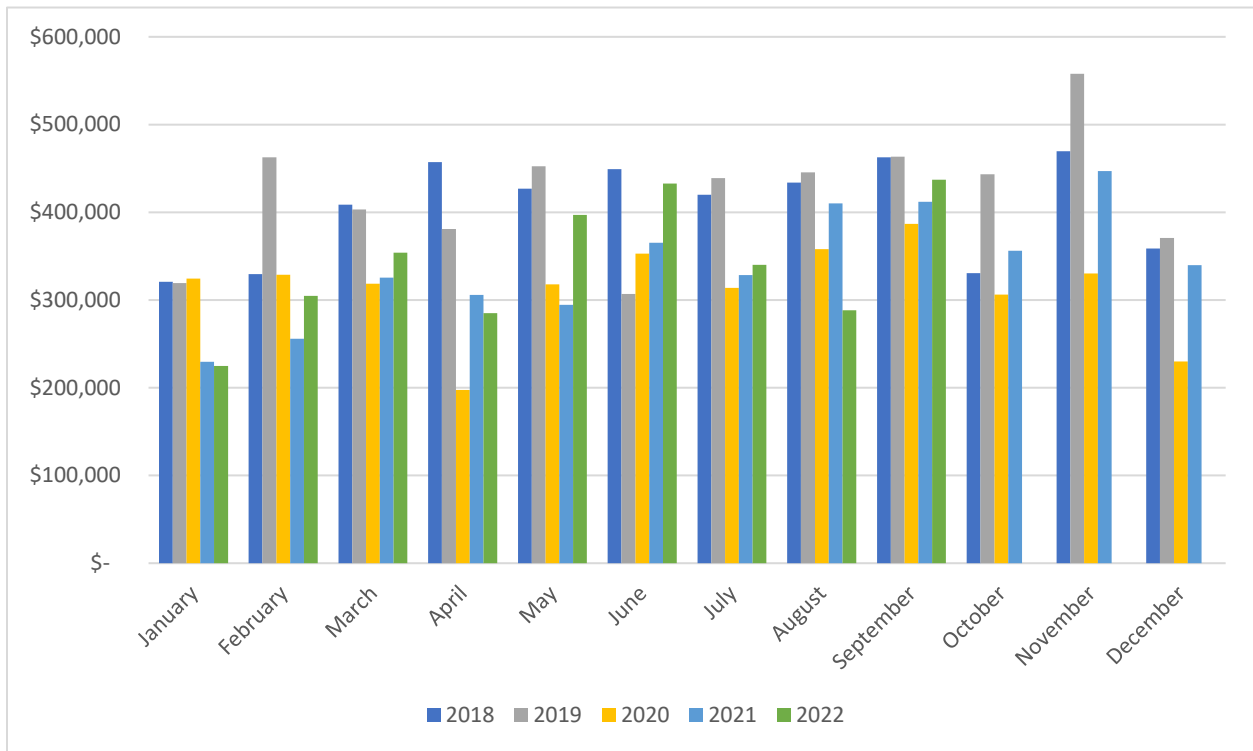


³ Rec Marijuana excludes state share back payments.

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	September YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$88,600,734	\$100,357,760	80.90%	13.27%	15.18%
Business Use Tax	9,489,100	8,835,129	7.12%	(6.89%)	(4.93%)
Construction Use Tax	7,812,164	10,295,363	8.30%	31.79%	6.95%
Motor Vehicle Use Tax	4,806,513	4,559,317	3.68%	(5.14%)	(4.03%)
Total Sales and Use Tax	\$110,708,511	\$124,047,568	100.00%	12.05%	11.99%

Total Net Sales/Use Tax Receipts by Industry Type	September YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$3,301,789	\$3,763,921	3.03%	14.00%	19.82%
Automotive Trade	9,448,505	9,346,895	7.53%	(1.08%)	1.07%
Building Material - Retail	4,187,347	4,469,647	3.60%	6.74%	7.93%
Computer Related Business Sector	7,339,745	10,519,999	8.48%	43.33%	41.26%
Construction Sales / Use Tax	8,711,812	11,243,531	9.06%	29.06%	5.68%
Consumer Electronics	3,605,374	3,389,490	2.73%	(5.99%)	(1.05%)
Eating Places	11,662,941	13,949,642	11.25%	19.61%	27.46%
Food Stores	14,173,642	15,484,235	12.48%	9.25%	5.51%
General Retail	24,104,900	25,146,479	20.27%	4.32%	8.22%
Home Furnishings	1,935,399	2,123,008	1.71%	9.69%	9.04%
Medical Marijuana	156,698	156,469	0.13%	(0.15%)	(5.89%)
Rec Marijuana	3,207,162	2,695,471	2.17%	(15.95%)	(17.27%)
Transportation/Utilities	6,395,644	6,734,573	5.43%	5.30%	8.16%
All Other	12,477,551	15,024,207	12.11%	20.41%	22.14%
Total Sales and Use Tax	\$110,708,511	\$124,047,568	100.00%	12.05%	11.99%

Total Net Sales/Use Tax Receipts by Geographic Area	September YTD Actual				
	2021	2022	% of Total	YTD % Change	12 Month % Change
29th Street	\$4,573,060	\$5,813,503	4.69%	27.13%	28.24%
Airport	819,397	575,261	0.46%	(29.79%)	(34.80%)
Basemar	2,090,995	2,061,766	1.66%	(1.40%)	1.62%
Boulder County	1,532,315	1,730,614	1.40%	12.94%	16.10%
Boulder Industrial	10,335,011	12,551,709	10.12%	21.45%	17.86%
BVRC-Boulder Valley Regional Center	18,829,129	20,622,026	16.62%	9.52%	9.31%
Colorado All Other	585,397	577,135	0.47%	(1.41%)	(28.45%)
County Clerk	4,806,513	4,559,317	3.68%	(5.14%)	(4.03%)
Downtown	5,694,970	7,360,884	5.93%	29.25%	31.21%
Downtown Extension	470,412	276,715	0.22%	(41.18%)	(49.67%)
East Downtown	702,648	755,065	0.61%	7.46%	7.25%
Gunbarrel Commercial	1,174,289	1,237,912	1.00%	5.42%	14.09%
Gunbarrel Industrial	3,551,785	3,971,713	3.20%	11.82%	15.67%
Metro Denver	4,462,931	5,041,265	4.06%	12.96%	17.03%
N. 28th St Commercial	4,603,138	5,613,511	4.53%	21.95%	17.52%
N. Broadway Annex	331,160	386,582	0.31%	16.74%	14.30%
North Broadway	1,608,897	1,649,335	1.33%	2.51%	(1.96%)
Out of State	22,247,004	24,494,560	19.75%	10.10%	12.79%
Pearl Street Mall	2,863,243	3,285,575	2.65%	14.75%	21.24%
Public Utilities	3,850,357	4,462,930	3.60%	15.91%	15.82%
Table Mesa	1,306,041	1,914,774	1.54%	46.61%	7.41%
The Meadows	970,088	1,065,818	0.86%	9.87%	5.76%
UHGD (the "hill")	1,031,270	1,019,639	0.82%	(1.13%)	0.43%
University of Colorado	1,035,842	1,518,306	1.22%	46.58%	42.88%
Unlicensed Receipts	468,149	549,033	0.44%	17.28%	(5.00%)
All Other Boulder	10,764,471	10,952,620	8.83%	1.75%	2.95%
Total Sales and Use Tax	\$110,708,511	\$124,047,568	100.00%	12.05%	11.99%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
September YTD						September YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
3,262,514	3,746,414	483,900	14.83%	20.59%	Apparel Stores	39,275	17,506	(21,769)	(55.43%)	(49.65%)
4,601,295	4,733,107	131,812	2.86%	6.05%	Automotive Trade	4,847,210	4,613,788	(233,422)	(4.82%)	(3.64%)
4,172,614	4,438,734	266,121	6.38%	7.72%	Building Material - Retail	14,733	30,913	16,180	109.82%	53.93%
5,479,830	8,877,304	3,397,473	62.00%	53.14%	Computer Related Business Sector	1,859,915	1,642,695	(217,220)	(11.68%)	0.30%
836,042	796,728	(39,314)	(4.70%)	(7.88%)	Construction Sales / Use Tax	7,875,770	10,446,803	2,571,033	32.64%	7.06%
3,516,821	3,283,418	(233,404)	(6.64%)	(2.13%)	Consumer Electronics	88,552	106,072	17,519	19.78%	39.67%
11,640,588	13,860,607	2,220,019	19.07%	27.02%	Eating Places	22,353	89,035	66,682	298.31%	206.17%
14,056,409	15,370,827	1,314,418	9.35%	5.92%	Food Stores	117,233	113,408	(3,825)	(3.26%)	(32.50%)
23,057,864	24,312,685	1,254,821	5.44%	10.50%	General Retail	1,047,036	833,794	(213,243)	(20.37%)	(31.00%)
1,931,190	2,114,214	183,024	9.48%	8.85%	Home Furnishings	4,209	8,795	4,585	108.92%	104.12%
145,162	151,047	5,885	4.05%	(3.55%)	Medical Marijuana	11,536	5,422	(6,114)	(53.00%)	(47.44%)
3,116,936	2,687,848	(429,088)	(13.77%)	(15.15%)	Rec Marijuana	90,226	7,623	(82,603)	(91.55%)	(88.19%)
6,133,948	6,391,223	257,275	4.19%	6.73%	Transportation/Utilities	261,697	343,351	81,654	31.20%	41.70%
6,649,521	9,593,604	2,944,083	44.28%	43.41%	All Other	5,828,031	5,430,604	(397,427)	(6.82%)	(2.88%)
88,600,734	100,357,760	11,757,026	13.27%	15.18%	Total	22,107,777	23,689,808	1,582,031	7.16%	(0.43%)

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
September YTD						September YTD				
2021	2022	\$ Change	YTD % Change	12 Month % Change		2021	2022	\$ Change	YTD % Change	12 Month % Change
4,492,658	5,625,110	1,132,452	25.21%	26.88%	29th Street	80,402	188,394	107,992	134.31%	103.60%
35,062	275,507	240,445	685.77%	732.29%	Airport	784,335	299,754	(484,582)	(61.78%)	(66.33%)
2,049,403	2,019,738	(29,665)	(1.45%)	1.34%	Basemar	41,592	42,028	436	1.05%	17.50%
1,239,760	1,432,004	192,244	15.51%	17.49%	Boulder County	292,556	298,610	6,054	2.07%	9.03%
5,747,470	5,613,421	(134,049)	(2.33%)	0.91%	Boulder Industrial	4,587,541	6,938,288	2,350,748	51.24%	38.42%
18,724,816	19,714,644	989,827	5.29%	8.47%	BVRC-Boulder Valley Regional Center	104,312	907,383	803,071	769.87%	38.27%
557,970	542,676	(15,293)	(2.74%)	(30.24%)	Colorado All Other	27,427	34,458	7,031	25.63%	7.59%
0	0	0	0.00%	0.00%	County Clerk	4,806,513	4,559,317	(247,196)	(5.14%)	(4.03%)
5,273,405	6,691,942	1,418,537	26.90%	30.41%	Downtown	421,566	668,942	247,377	58.68%	40.53%
152,646	56,768	(95,878)	(62.81%)	(78.22%)	Downtown Extension	317,765	219,946	(97,819)	(30.78%)	(21.51%)
569,277	642,297	73,021	12.83%	16.77%	East Downtown	133,371	112,767	(20,604)	(15.45%)	(31.66%)
1,170,659	1,232,960	62,301	5.32%	13.97%	Gunbarrel Commercial	3,630	4,952	1,323	36.44%	59.13%
907,807	2,151,823	1,244,016	137.04%	151.68%	Gunbarrel Industrial	2,643,978	1,819,890	(824,088)	(31.17%)	(26.87%)
4,279,845	4,890,539	610,694	14.27%	17.37%	Metro Denver	183,086	150,726	(32,359)	(17.67%)	9.09%
4,658,580	5,312,891	654,312	14.05%	11.75%	N. 28th St Commercial	-55,441	300,620	356,062	(642.23%)	596.02%
281,784	350,831	69,047	24.50%	27.54%	N. Broadway Annex	49,376	35,751	(13,626)	(27.60%)	(37.78%)
1,351,947	1,493,688	141,741	10.48%	5.89%	North Broadway	256,950	155,647	(101,304)	(39.43%)	(42.16%)
21,985,663	23,728,529	1,742,866	7.93%	10.95%	Out of State	261,341	766,031	504,690	193.12%	160.04%
2,816,240	3,212,381	396,141	14.07%	25.05%	Pearl Street Mall	47,003	73,194	26,192	55.72%	(55.04%)
3,684,334	4,230,152	545,818	14.81%	13.79%	Public Utilities	166,024	232,778	66,754	40.21%	64.88%
1,190,761	1,903,301	712,541	59.84%	15.68%	Table Mesa	115,280	11,472	(103,808)	(90.05%)	(86.14%)
940,218	996,067	55,849	5.94%	4.91%	The Meadows	29,870	69,751	39,882	133.52%	25.58%
1,022,653	1,002,816	(19,836)	(1.94%)	3.00%	UHGED (the "hill")	8,618	16,822	8,205	95.20%	(60.49%)
546,455	821,561	275,106	50.34%	68.30%	University of Colorado	489,386	696,745	207,359	42.37%	17.20%
465,854	430,090	(35,764)	(7.68%)	26.84%	Unlicensed Receipts	2,295	118,943	116,648	5083.48%	(68.29%)
4,455,468	5,986,022	1,530,554	34.35%	36.05%	All Other Boulder	6,309,003	4,966,598	(1,342,405)	(21.28%)	(21.27%)
88,600,734	100,357,760	11,757,026	13.27%	15.18%	Total	22,107,777	23,689,808	1,582,031	7.16%	(0.43%)

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	8,666,131	9,972,380	0	0	0	76,799,960	1,989,636,269	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	10,432,914	0	0	0	79,467,481	2,058,743,031	3.47%	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	11,271,475	0	0	0	82,891,649	2,147,452,047	4.31%	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	10,376,839	0	0	0	74,986,887	1,942,665,464	-9.54%	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	12,423,835	0	0	0	88,600,734	2,295,355,803	18.15%	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	13,407,303	0	0	0	100,357,760	2,599,941,961	13.27%	3.86%
Change from prior year (month)		19.02%	18.41%	9.90%	29.72%	14.95%	10.90%	10.31%	5.28%	7.92%							
Change from prior year (YTD)		19.02%	18.73%	15.21%	18.84%	18.02%	16.50%	15.59%	14.14%	13.27%							
Business Use Tax	2017	834,820	673,000	978,691	709,347	705,788	962,183	649,461	996,236	1,149,030	0	0	0	7,658,558	198,408,233	n/a	3.86%
	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214	795,264	2,083,440	0	0	0	10,189,823	263,985,051	33.05%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771	1,190,617	0	0	0	8,908,844	230,799,063	-12.57%	3.86%
	2020	654,578	1,378,415	990,653	844,662	1,099,221	979,785	1,392,218	1,876,792	1,394,739	0	0	0	10,611,064	274,898,041	19.11%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	810,621	1,218,931	0	0	0	9,489,100	245,831,606	-10.57%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	743,593	1,274,793	0	0	0	8,835,129	228,889,340	-6.89%	3.86%
Change from prior year (month)		-26.67%	-13.65%	-1.48%	21.70%	-37.13%	4.12%	-4.12%	3.59%	-2.28%							
Change from prior year (YTD)		-26.67%	-20.71%	-12.97%	-6.28%	-13.33%	-9.99%	-8.62%	-8.58%	-6.89%							
Construction Use Tax	2017	1,151,587	511,519	747,890	408,887	458,555	1,517,412	633,799	576,268	917,519	0	0	0	6,923,436	179,363,627	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	968,412	0	0	0	9,908,255	256,690,544	43.11%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	820,852	0	0	0	9,071,799	235,020,699	-8.44%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130	877,517	0	0	0	8,734,132	226,272,837	-3.72%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	523,264	232,089	0	0	0	7,812,164	202,387,668	-10.56%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181	1,333,611	792,617	0	0	0	10,295,363	266,719,239	31.79%	3.86%
Change from prior year (month)		38.42%	83.99%	66.07%	-50.87%	-2.59%	32.89%	60.44%	154.86%	241.51%							
Change from prior year (YTD)		38.42%	58.65%	60.86%	13.64%	9.72%	11.50%	15.76%	25.36%	31.79%							
Motor Vehicle Use Tax	2017	366,296	366,550	372,070	292,792	364,098	312,367	374,191	469,528	378,365	0	0	0	3,296,255	85,395,212	n/a	3.86%
	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339	402,144	382,032	0	0	0	3,458,286	89,592,903	4.92%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	399,044	0	0	0	3,756,995	97,331,481	8.64%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	553,792	0	0	0	3,656,833	94,736,597	-2.67%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024	505,054	0	0	0	4,806,513	124,521,062	31.44%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	589,108	421,262	0	0	0	4,559,317	118,117,025	-5.14%	3.86%
Change from prior year (month)		-11.60%	-24.83%	35.47%	5.16%	3.05%	-32.76%	1.66%	7.69%	-16.59%							
Change from prior year (YTD)		-11.60%	-18.13%	-1.85%	-0.09%	0.48%	-6.56%	-5.47%	-3.80%	-5.14%							
TOTAL	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	12,417,294	0	0	0	94,678,209	2,452,803,342	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	13,866,798	0	0	0	103,023,845	2,669,011,528	8.81%	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	13,681,988	0	0	0	104,629,287	2,710,603,290	1.56%	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	13,202,887	0	0	0	97,988,915	2,538,572,940	-6.35%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,422	12,570,463	14,379,909	0	0	0	110,708,511	2,868,096,140	12.98%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535	12,866,044	13,919,960	15,895,975	0	0	0	124,047,568	3,213,667,564	12.05%	3.86%
Change from prior year (month)		14.61%	18.44%	13.01%	15.20%	7.25%	8.97%	12.18%	10.74%	10.54%							
Change from prior year (YTD)		14.61%	16.45%	15.12%	15.14%	13.45%	12.56%	12.50%	12.27%	12.05%							