

Exhibit 1: Revenue Measure Basics	Cannabis Tax	Infrastructure Bond	Business License Tax (collects \$2.2M annually)	Transient Occupancy Tax (collects \$2M annually)
Estimated annual revenue	\$240,000-\$480,000	\$6 million annually for \$95 million bond	\$110,000-220,000 (with 5-10% across the board increase)	\$150,000-\$300,000
Vote to place on ballot	3 of 5 Council members	4 of 5 Council members	3 of 5 Council members	3 of 5 Council members
Voter threshold	50%+1 for general purpose	67%	50%+1 for general purpose	50%+1 for general purpose
Who pays?	Dispensaries, manufacturers, labs, and nurseries	Property owners	Business owners	Hotel occupant
What is proposed tax rate?	4% gross receipts (excise) tax	\$23/\$100,000 of assessed value	\$5-\$20 per business if 5-10% increase	1-2% over existing 10%
Time tax collected	In perpetuity, unless removed by voters	Through bond repayment, 36 years	In perpetuity, unless removed by voters	In perpetuity, unless removed by voters
Where do funds go?	General Fund (or special fund)	Bond Fund	General Fund (or special fund)	General Fund (or special fund)
Funds restricted?	No, unless special purpose	Yes, to capital improvements	No, unless special purpose	No, unless special purpose
Budgets impacted	Operating and/or capital	Capital	Operating and/or capital	Operating and/or capital
Used in Balanced Revenue Index	No	No	No	Yes