



City of Boulder Finance

REVENUE REPORT

May 2024

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Tax & Licensing Division
Joel Wagner, Finance Deputy Director
wagnerj@bouldercolorado.gov, 303-441-3871

This report provides information and analysis related to 2024 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 June 2024 and is largely attributed to economic activity through the month of May. 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	May YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$52,057,339	\$53,414,341	\$1,357,002	2.61%	1.86%
Rec MJ Additional 3.5%*	582,785	500,985	-81,800	-14.04%	-18.74%
Business Use Tax	3,783,994	3,982,618	198,624	5.25%	-6.64%
Construction Use Tax	6,408,819	6,397,054	-11,765	-0.18%	29.19%
Motor Vehicle Use Tax	2,630,893	2,586,038	-44,855	-1.70%	4.56%
Total Sales & Use Tax based on current economic activity	\$65,463,830	\$66,881,036	\$1,417,206	2.16%	3.27%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	579,452	714,830	135,378	23.36%	153.25%
Use Tax Audit Revenue	793,472	160,931	-632,541	-79.72%	-33.85%
Total Sales and Use Tax	\$66,836,753	\$67,756,797	\$920,043	1.38%	3.59%

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

Other Tax Revenues

Miscellaneous Tax Statistics	May YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$2,979,484	\$3,054,454	\$74,970	2.52%	2.89%
Admissions Tax	161,498	163,034	1,536	0.95%	56.94%
Disposable Bag Fee	49,438	85,134	35,695	72.20%	13.93%
Electronic Smoking Device Tax	285,348	213,088	-72,261	-25.32%	-19.69%
Food Service Tax	317,469	305,541	-11,928	-3.76%	4.58%
Rec Marijuana Excise Tax	95,954	64,265	-31,689	-33.03%	-45.38%
Short-Term Rental Tax	670,908	717,130	46,222	6.89%	40.25%
Sugar Sweetened Beverage Tax	1,640,819	1,619,478	-21,340	-1.30%	-4.03%
Trash Tax	450,590	429,379	-21,211	-4.71%	-1.07%

Revenue Trends and Changes

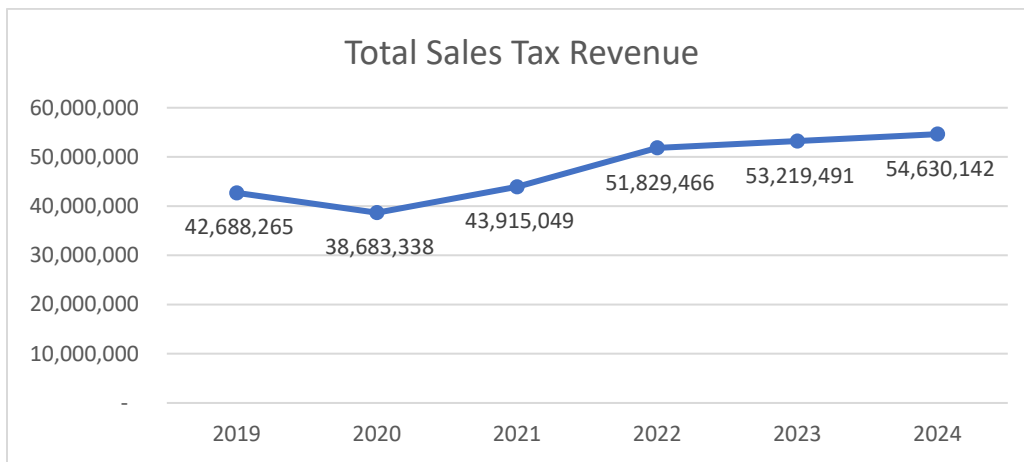
Overview

May YTD sales and use tax based upon current economic activity increased from May 2023 by \$1,417,206 or 2.2%.

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 May 2023 by \$920,043 or 1.4%.

Sales Tax

YTD May 2024 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$1,410,651 (or 2.7%) when compared to YTD May 2023, primarily due to a large sales tax audit in the Computer Related Business Sector industry code. This increase results in a compound annual growth rate of 5.1% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past six years. Much of this growth in sales tax is attributable to the adoption of the Marketplace Facilitator ordinance in late 2020, which resulted in over \$3.5 million of new revenue in 2021, \$3.8 million in 2022, and \$5.1 million in 2023.



Performance for Sales Tax by industry was mixed, with the gains coming from eight business sectors: Apparel Stores (up 15.%), Automotive Trade (up 1.1%), Computer Related Business Sector (up 30.4%), Construction (up 44.4%), Eating Places (up 1.8%), Food Stores (up 5.8%), Home Furnishings (up 3.8%), and All Other (up 9.6%). The twelve-month change for May sales tax of 2.4% lagged the Consumer Price Index (CPI) for All Urban Consumers of 3.3%¹.

Other Taxes

Short-Term Rental tax increased 6.9%, Accommodations Tax increased 2.5%, and Admissions Tax increased by 0.1%. Marijuana taxes continued their slide with the additional 3.5% tax on Recreational Marijuana *decreasing* by 14.0%. Disposable Bag Fee increased 72.2% due to code changes that went into effect in 2024 which expanded Bag Fee requirements for retailers in line with recent state legislation. The city's Electronic Smoking Device tax *decreased* by 25.3% and the Sugar-Sweetened Beverage tax *decreased* by 1.3%.

¹ U.S. Bureau of Labor Statistics, June 12, 2024

Chart 1: YTD Sales and Use Tax by Fund

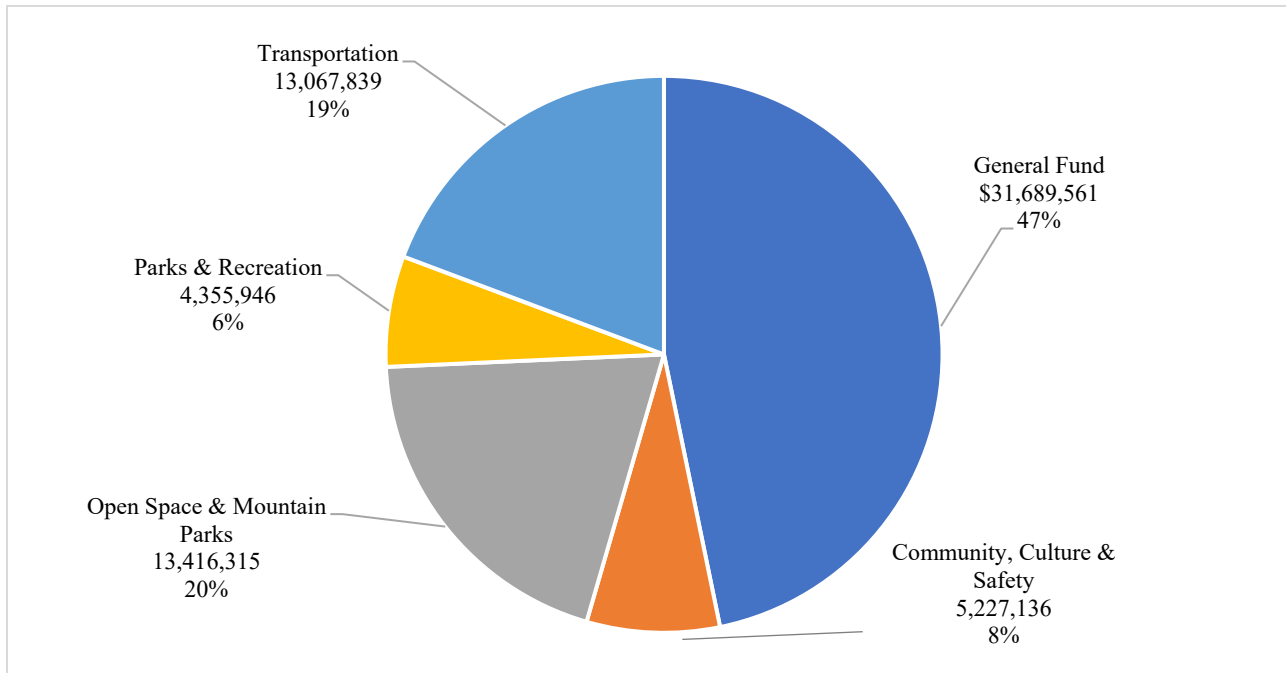
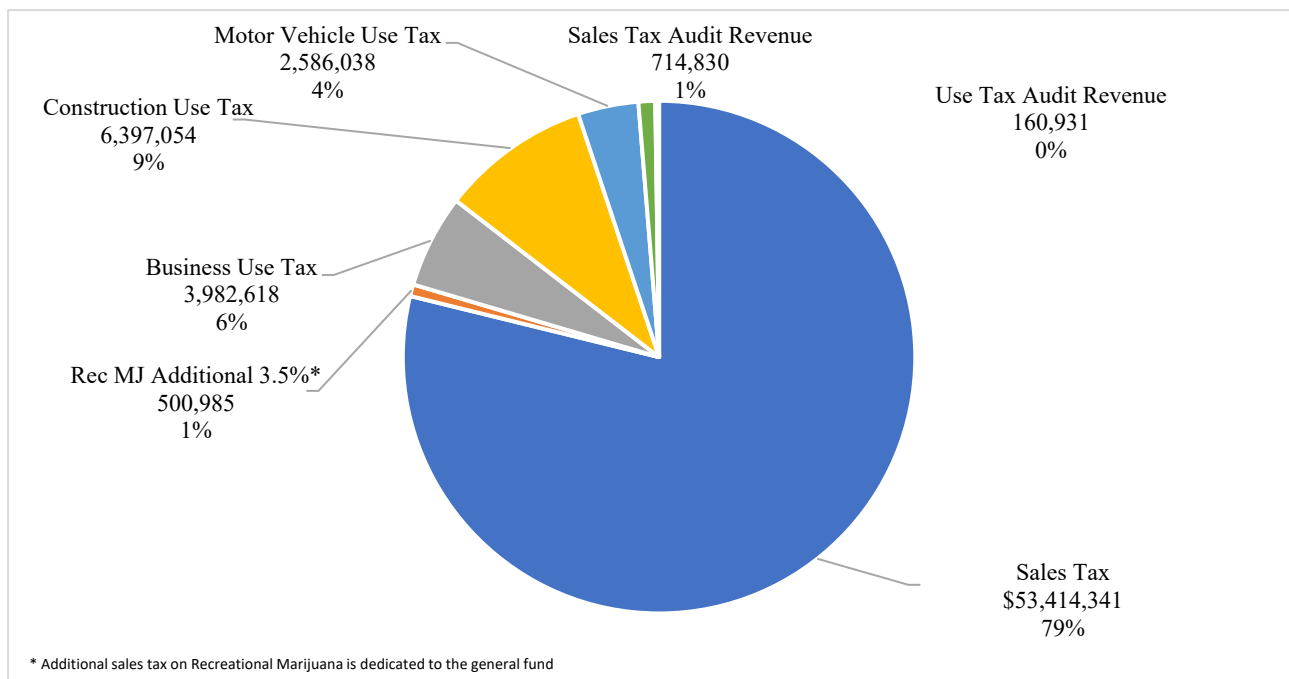


Chart 2: YTD Sales & Use Tax by Type



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. May 2024 retail sales tax revenue increased 0.5% compared to May 2023 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

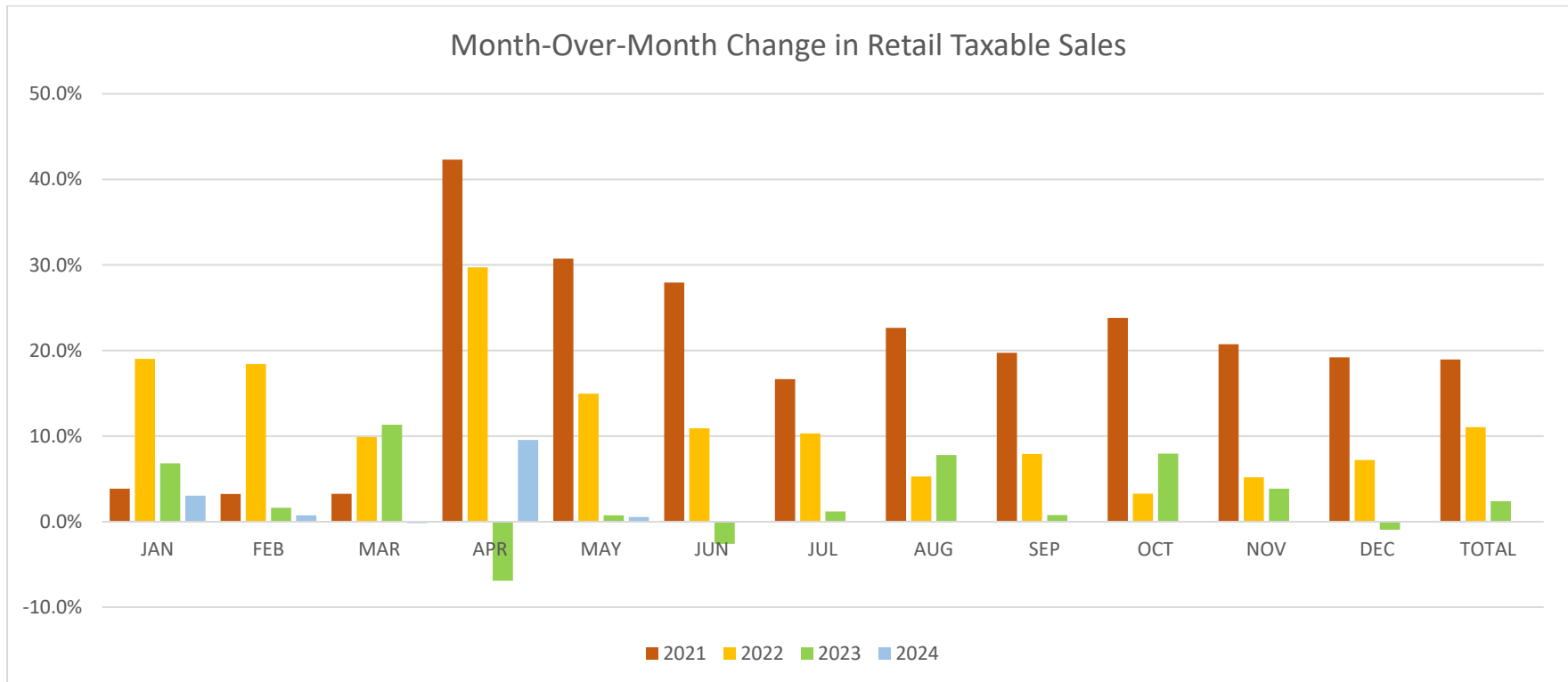


Chart 4: Sales Tax by Industry

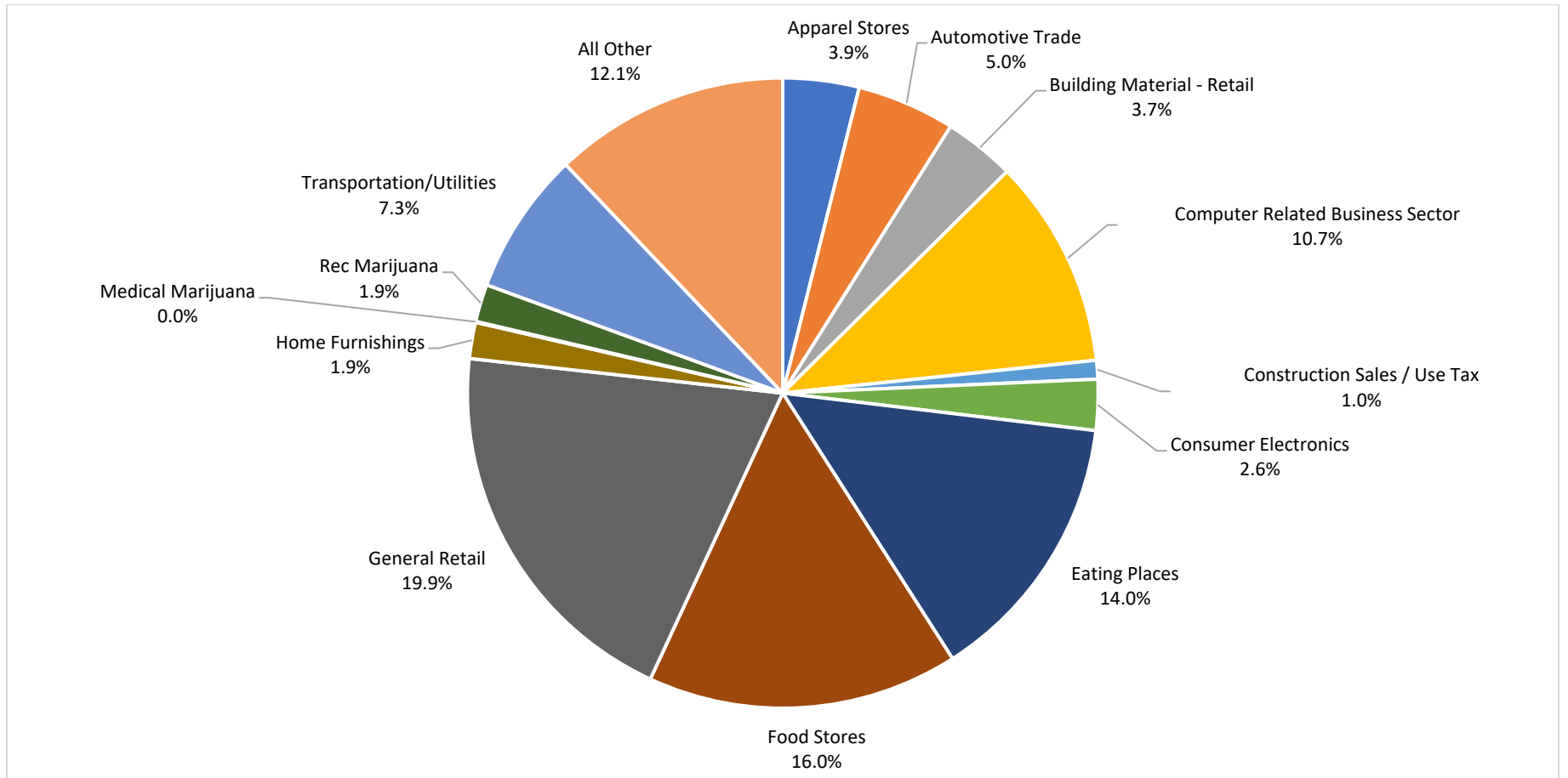
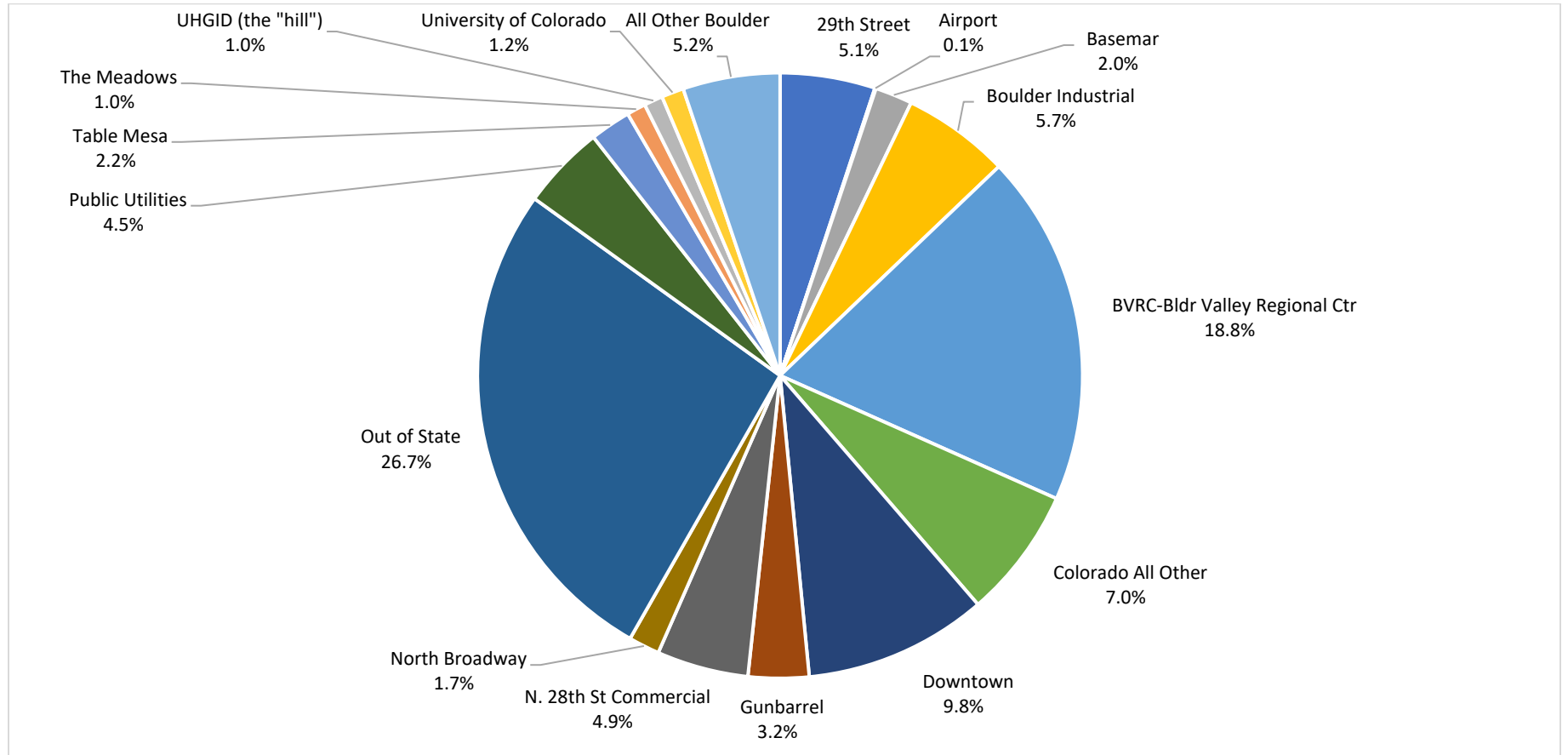


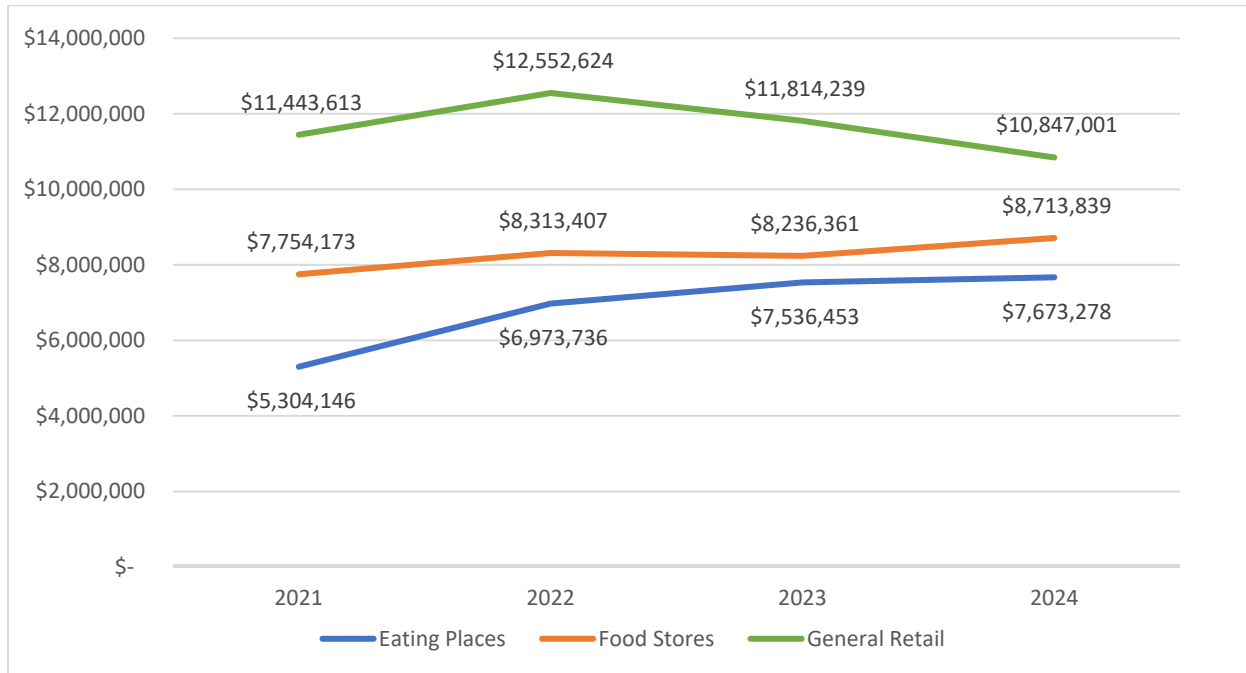
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

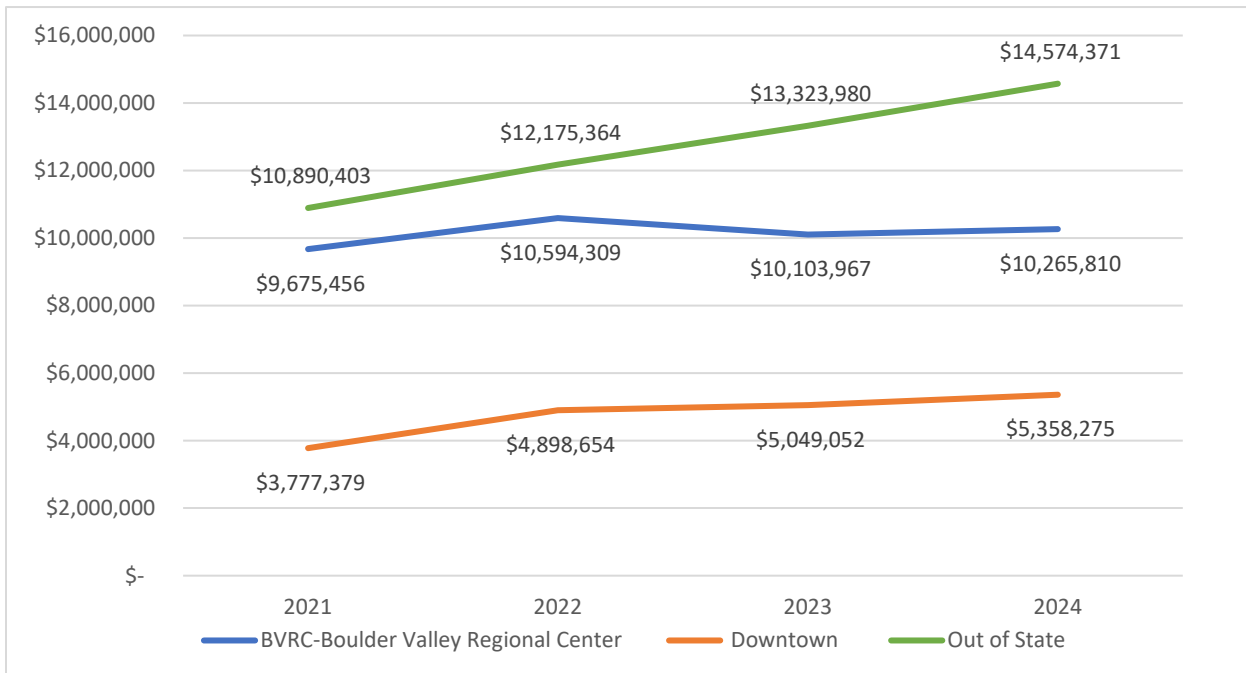
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



Notes: Totals may not tie to exhibits due to rounding.

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.

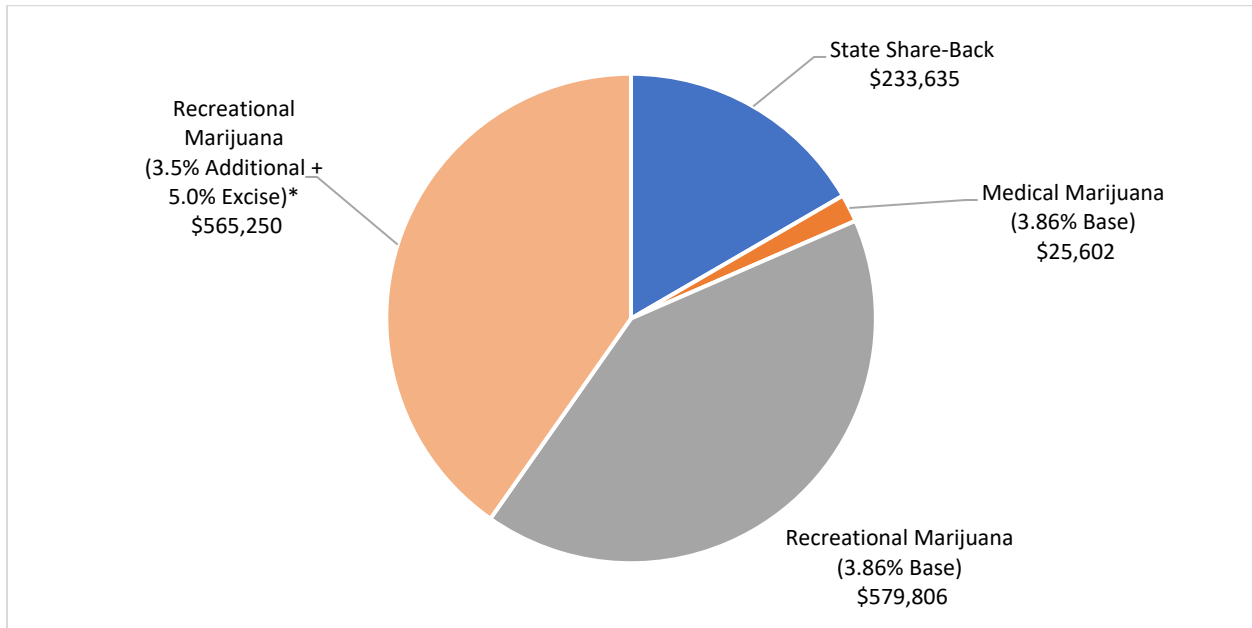


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

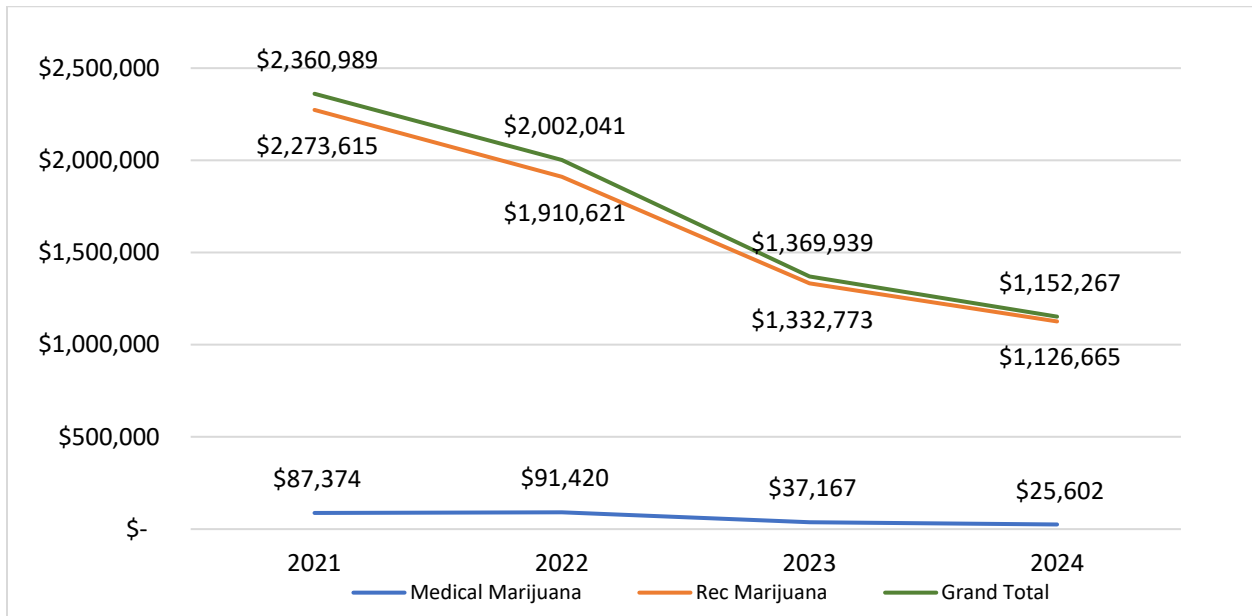
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

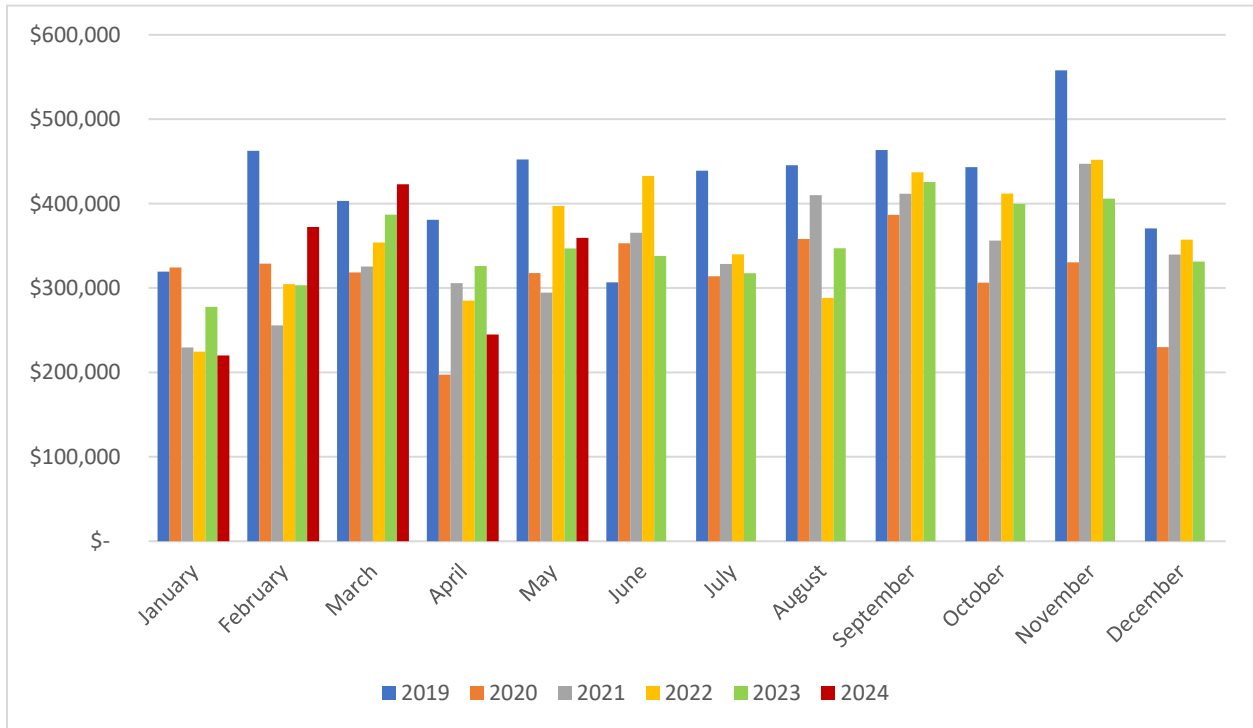


³ Rec Marijuana excludes state share back payments.

2022's numbers have been revised to correct a reporting error that understated Rec Marijuana and overstated All Other

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: February 2019 Sugar-Sweetened Beverage Revenue is higher than average due to the collection of 2018 taxes that were not paid until 2019. 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 businesses 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 on all disposable plastic and paper checkout bags provided by stores in Boulder. The bag fee does not apply to certain types of disposable bags including those provided by restaurants, bulk or produce bags, newspaper bags, or any other kind of food packaging bags. The city council intends that the requirements of the bag fee imposition will assist in offsetting the costs associated with using disposable bags including mitigation, educational, replacement, and administrative efforts of the city.

Electronic Smoking Device Tax

This additional 40% sales tax is applied to the retail sales price of Electronic Smoking Devices (ESDs) containing nicotine including any refill, cartridge, or any other component of such product. This tax is in addition to the city's 3.86% sales and use tax levied on the sale of ESDs.

Food Service Tax

This tax is applied to food and beverage sold in or 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	May YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$53,219,491	\$54,630,142	80.63%	2.65%	2.37%
Business Use Tax	4,577,550	4,143,562	6.12%	-9.48%	-9.48%
Construction Use Tax	6,408,819	6,397,054	9.44%	-0.18%	29.19%
Motor Vehicle Use Tax	2,630,893	2,586,038	3.82%	-1.70%	4.56%
Total Sales and Use Tax	\$66,836,753	\$67,756,797	100.00%	1.38%	3.59%

Total Net Sales/Use Tax Receipts by Industry Type	May YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,861,451	\$2,137,657	3.15%	14.84%	15.54%
Automotive Trade	5,373,354	5,365,761	7.92%	-0.14%	5.65%
Building Material - Retail	2,141,604	2,005,075	2.96%	-6.38%	-7.65%
Computer Related Business Sector	5,415,784	6,501,605	9.60%	20.05%	-5.18%
Construction Sales / Use Tax	6,822,995	7,096,169	10.47%	4.00%	32.07%
Consumer Electronics	1,704,395	1,481,143	2.19%	-13.10%	5.51%
Eating Places	7,558,910	7,701,757	11.37%	1.89%	5.01%
Food Stores	8,300,153	8,800,679	12.99%	6.03%	4.28%
General Retail	12,104,882	11,114,339	16.40%	-8.18%	-12.02%
Home Furnishings	980,297	1,018,600	1.50%	3.91%	-3.04%
Medical Marijuana	37,167	25,602	0.04%	-31.12%	-46.50%
Rec Marijuana*	1,236,818	1,062,400	1.57%	-14.10%	-17.80%
Transportation/Utilities	4,287,386	4,157,575	6.14%	-3.03%	-1.94%
All Other*	9,011,556	9,288,432	13.71%	3.07%	18.18%
Total Sales and Use Tax	\$66,836,753	\$67,756,797	100.00%	1.38%	3.59%

Total Net Sales/Use Tax Receipts by Geographic Area	May YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
29th Street	\$2,906,594	\$2,831,918	4.18%	-2.57%	0.11%
Airport	129,704	86,929	0.13%	-32.98%	-18.56%
Basemar	1,144,560	1,149,954	1.70%	0.47%	2.09%
Boulder County	882,625	900,977	1.33%	2.08%	5.37%
Boulder Industrial	6,506,173	5,586,471	8.24%	-14.14%	-1.72%
BVRC-Boulder Valley Regional Center	10,333,667	10,629,108	15.69%	2.86%	0.06%
Colorado All Other	289,730	289,224	0.43%	-0.17%	4.38%
County Clerk	2,630,893	2,586,038	3.82%	-1.70%	4.56%
Downtown	3,374,336	3,715,416	5.48%	10.11%	7.23%
Downtown Extension	79,850	45,381	0.07%	-43.17%	-35.96%
East Downtown	350,279	346,141	0.51%	-1.18%	8.48%
Gunbarrel Commercial	672,694	707,331	1.04%	5.15%	2.03%
Gunbarrel Industrial	3,185,074	2,441,252	3.60%	-23.35%	-21.98%
Metro Denver	2,418,007	2,823,143	4.17%	16.75%	15.95%
N. 28th St Commercial	3,218,189	3,089,243	4.56%	-4.01%	5.34%
N. Broadway Annex	340,086	179,144	0.26%	-47.32%	-25.45%
North Broadway	892,855	790,797	1.17%	-11.43%	-7.50%
Out of State	13,609,284	14,830,477	21.89%	8.97%	6.44%
Pearl Street Mall	1,562,193	1,560,810	2.30%	-0.09%	4.19%
Public Utilities	2,941,360	2,556,926	3.77%	-13.07%	-11.26%
Table Mesa	1,162,327	1,196,871	1.77%	2.97%	2.18%
The Meadows	653,725	560,899	0.83%	-14.20%	-7.12%
UHGD (the "hill")	590,011	569,953	0.84%	-3.40%	0.63%
University of Colorado	1,429,098	3,386,833	5.00%	136.99%	215.64%
Unlicensed Receipts	299,772	219,627	0.32%	-26.74%	-49.71%
All Other Boulder	5,233,668	4,675,933	6.90%	-10.66%	-6.07%
Total Sales and Use Tax	\$66,836,753	\$67,756,797	100.00%	1.38%	3.59%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
May YTD						May YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
1,852,882	2,131,639	278,757	15.04%	15.40%	Apparel Stores	8,569	6,018	-2,551	-29.77%	47.21%
2,719,740	2,750,829	31,089	1.14%	6.48%	Automotive Trade	2,653,614	2,614,933	-38,681	-1.46%	4.75%
2,131,598	1,995,992	-135,605	-6.36%	-7.87%	Building Material - Retail	10,007	9,083	-924	-9.23%	33.84%
4,499,064	5,868,069	1,369,005	30.43%	1.67%	Computer Related Business Sector	916,720	633,535	-283,185	-30.89%	-41.85%
363,586	524,839	161,253	44.35%	62.31%	Construction Sales / Use Tax	6,459,409	6,571,329	111,920	1.73%	29.47%
1,650,512	1,425,829	-224,683	-13.61%	-8.41%	Consumer Electronics	53,883	55,315	1,432	2.66%	354.84%
7,536,453	7,673,278	136,825	1.82%	5.09%	Eating Places	22,457	28,480	6,023	26.82%	-8.13%
8,236,361	8,713,839	477,478	5.80%	4.10%	Food Stores	63,791	86,840	23,049	36.13%	28.85%
11,814,239	10,847,001	-967,238	-8.19%	-10.19%	General Retail	290,644	267,338	-23,305	-8.02%	-55.94%
977,120	1,014,304	37,184	3.81%	-3.12%	Home Furnishings	3,178	4,297	1,119	35.23%	19.42%
37,011	25,563	-11,449	-30.93%	-45.61%	Medical Marijuana	155	39	-116	-74.64%	-94.07%
1,232,423	1,050,801	-181,622	-14.74%	-18.17%	Rec Marijuana	4,395	11,599	7,204	163.90%	76.64%
4,146,263	4,005,933	-140,330	-3.38%	-1.64%	Transportation/Utilities	141,123	151,642	10,519	7.45%	-8.66%
6,022,240	6,602,227	579,987	9.63%	28.67%	All Other	2,989,317	2,686,205	-303,112	-10.14%	-2.78%
53,219,491	54,630,142	1,410,651	2.65%	2.37%	Total	13,617,262	13,126,654	-490,608	-3.60%	8.97%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
May YTD						May YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
2,738,676	2,770,924	32,248	1.18%	2.53%	29th Street	167,918	60,994	-106,924	-63.68%	-53.95%
76,068	34,193	-41,876	-55.05%	-38.88%	Airport	53,635	52,736	-899	-1.68%	-3.24%
1,090,353	1,091,179	826	0.08%	-2.60%	Basemar	54,207	58,775	4,568	8.43%	137.75%
645,199	725,481	80,282	12.44%	18.32%	Boulder County	237,426	175,496	-61,930	-26.08%	-38.65%
3,264,401	3,135,440	-128,962	-3.95%	6.86%	Boulder Industrial	3,241,772	2,451,031	-790,740	-24.39%	-10.39%
10,103,967	10,265,810	161,843	1.60%	-0.02%	BVRC-Boulder Valley Regional Center	229,700	363,299	133,599	58.16%	5.12%
258,929	273,428	14,499	5.60%	2.59%	Colorado All Other	30,800	15,796	-15,004	-48.72%	29.71%
0	0	0	0.00%	0.00%	County Clerk	2,630,893	2,586,038	-44,855	-1.70%	4.56%
3,175,556	3,504,275	328,719	10.35%	4.86%	Downtown	198,780	211,141	12,361	6.22%	53.47%
14,078	23,146	9,068	64.41%	-22.93%	Downtown Extension	65,772	22,235	-43,537	-66.19%	-40.84%
317,785	322,701	4,916	1.55%	-4.20%	East Downtown	32,494	23,439	-9,054	-27.87%	77.41%
671,237	706,207	34,970	5.21%	2.15%	Gunbarrel Commercial	1,457	1,124	-334	-22.89%	-19.81%
1,180,328	1,064,555	-115,772	-9.81%	-30.02%	Gunbarrel Industrial	2,004,746	1,376,697	-628,049	-31.33%	-16.21%
2,350,505	2,679,409	328,903	13.99%	14.33%	Metro Denver	67,502	143,734	76,233	112.93%	59.67%
2,768,369	2,673,074	-95,295	-3.44%	-6.18%	N. 28th St Commercial	449,820	416,169	-33,651	-7.48%	116.80%
167,616	170,297	2,681	1.60%	1.72%	N. Broadway Annex	172,469	8,847	-163,622	-94.87%	-88.75%
791,824	740,160	-51,664	-6.52%	-5.21%	North Broadway	101,031	50,637	-50,394	-49.88%	-30.41%
13,323,980	14,574,371	1,250,391	9.38%	6.86%	Out of State	285,304	256,106	-29,198	-10.23%	-17.89%
1,541,632	1,508,152	-33,480	-2.17%	4.18%	Pearl Street Mall	20,561	52,658	32,097	156.10%	4.63%
2,841,339	2,451,147	-390,192	-13.73%	-11.48%	Public Utilities	100,021	105,780	5,759	5.76%	-6.45%
1,153,990	1,193,133	39,142	3.39%	2.35%	Table Mesa	8,337	3,738	-4,599	-55.16%	-40.42%
613,940	554,079	-59,861	-9.75%	-4.75%	The Meadows	39,786	6,820	-32,966	-82.86%	-33.81%
562,709	548,185	-14,524	-2.58%	1.24%	UHGD (the "hill")	27,303	21,768	-5,535	-20.27%	-17.46%
491,369	648,216	156,847	31.92%	44.76%	University of Colorado	937,730	2,738,617	1,800,887	192.05%	373.08%
130,365	138,213	7,848	6.02%	-27.03%	Unlicensed Receipts	169,406	81,415	-87,992	-51.94%	-80.95%
2,945,275	2,834,368	-110,907	-3.77%	2.50%	All Other Boulder	2,288,392	1,841,565	-446,827	-19.53%	-16.54%
53,219,491	54,630,142	1,410,651	2.65%	2.37%	Total	13,617,262	13,126,654	-490,608	-3.60%	8.97%

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	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480								42,733,001	1,107,072,565	-60.65%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371								38,306,495	992,396,255	-10.36%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065								43,915,049	1,137,695,570	14.64%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781								51,829,466	1,342,732,283	18.02%	3.86%
	2023	10,246,130	9,156,111	12,665,356	10,465,614	10,686,280								53,219,491	1,378,743,293	2.68%	3.86%
	2024	10,556,772	9,223,353	12,642,682	11,464,301	10,743,033								54,630,142	1,415,288,661	2.65%	3.86%
	Change from prior year (month)		3.03%	0.73%	-0.18%	9.54%	0.53%										
Change from prior year (YTD)		3.03%	1.95%	1.11%	3.18%	2.65%											
Business Use Tax	2019	871,308	955,369	1,113,030	937,269	822,969								4,699,945	121,760,238	166.67%	3.86%
	2020	654,578	1,384,693	903,331	858,280	1,167,413								4,968,295	128,712,311	5.71%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084								5,420,784	140,434,819	9.11%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030								4,698,049	121,711,105	-13.33%	3.86%
	2023	923,424	711,000	1,607,058	519,560	816,509								4,577,550	118,589,382	-2.56%	3.86%
	2024	849,584	620,114	1,137,950	858,789	677,125								4,143,562	107,346,160	-9.48%	3.86%
	Change from prior year (month)		-8.00%	-12.78%	-29.19%	65.29%	-17.07%										
Change from prior year (YTD)		-8.00%	-10.08%	-19.55%	-7.83%	-9.48%											
Construction Use Tax	2019	444,168	1,245,000	1,021,676	969,826	740,084								4,420,754	114,527,306	235.67%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476								4,851,361	125,682,915	9.74%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375								5,945,801	154,036,295	22.56%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158								6,523,576	169,004,567	9.72%	3.86%
	2023	1,528,238	1,835,363	848,775	1,174,702	1,021,741								6,408,819	166,031,575	-1.76%	3.86%
	2024	1,135,899	1,476,736	2,322,348	585,222	876,850								6,397,054	165,726,791	-0.18%	3.86%
	Change from prior year (month)		-25.67%	-19.54%	173.61%	-50.18%	-14.18%										
Change from prior year (YTD)		-25.67%	-22.33%	17.15%	2.47%	-0.18%											
Motor Vehicle Use Tax	2019	558,802	409,378	368,653	388,198	404,479								2,129,510	55,168,648	159.06%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903								1,523,836	39,477,625	-28.44%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703								2,567,513	66,515,881	68.49%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108								2,579,963	66,838,407	0.48%	3.86%
	2023	534,029	425,121	500,637	588,954	582,153								2,630,893	68,157,854	1.97%	3.86%
	2024	614,611	466,478	524,624	561,155	419,171								2,586,038	66,995,811	-1.70%	3.86%
	Change from prior year (month)		15.09%	9.73%	4.79%	-4.72%	-28.00%										
Change from prior year (YTD)		15.09%	12.71%	10.00%	5.77%	-1.70%											
TOTAL	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012								53,983,210	1,398,528,756	187.46%	3.86%
	2020	9,058,004	9,981,996	12,669,627	8,946,198	8,994,163								49,649,987	1,286,269,106	-8.03%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227								57,849,147	1,498,682,565	16.51%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077								65,631,054	1,700,286,363	13.45%	3.86%
	2023	13,231,820	12,127,595	15,621,826	12,748,830	13,106,683								66,836,753	1,731,522,104	1.84%	3.86%
	2024	13,156,866	11,786,681	16,627,604	13,469,467	12,716,179								67,756,797	1,755,357,424	1.38%	3.86%
	Change from prior year (month)		-0.57%	-2.81%	6.44%	5.65%	-2.98%										
Change from prior year (YTD)		-0.57%	-1.64%	1.44%	2.44%	1.38%											