



# City of Boulder Finance

## REVENUE REPORT

September 2024

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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 October 2024 and is largely attributed to economic activity through the month of September. 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				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$100,063,163	\$102,311,556	\$2,248,394	2.25%	2.42%
Rec MJ Additional 3.5%*	1,053,506	910,465	-143,041	-13.58%	-17.82%
Business Use Tax	7,369,665	6,860,169	-509,496	-6.91%	-8.49%
Construction Use Tax	12,447,701	11,241,879	-1,205,823	-9.69%	1.82%
Motor Vehicle Use Tax	4,622,945	4,473,857	-149,088	-3.22%	2.65%
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$125,556,980</b>	<b>\$125,797,926</b>	<b>\$240,946</b>	<b>0.19%</b>	<b>1.51%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	1,391,083	1,688,820	297,737	21.40%	34.36%
Use Tax Audit Revenue	857,431	633,934	-223,497	-26.07%	-6.89%
<b>Total Sales and Use Tax</b>	<b>\$127,805,493</b>	<b>\$128,120,679</b>	<b>\$315,186</b>	<b>0.25%</b>	<b>1.71%</b>

\* 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				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$7,342,281	\$7,428,643	\$86,362	1.18%	-1.71%
Admissions Tax	923,831	649,811	-274,021	-29.66%	-24.57%
Disposable Bag Fee	172,302	203,413	31,110	18.06%	6.26%
Electronic Smoking Device Tax	485,162	350,784	-134,378	-27.70%	-25.88%
Food Service Tax	624,934	600,866	-24,068	-3.85%	-1.31%
Rec Marijuana Excise Tax	213,066	118,641	-94,425	-44.32%	-45.71%
Short-Term Rental Tax	1,667,404	1,325,676	-341,728	-20.49%	-18.06%
Sugar Sweetened Beverage Tax	3,068,713	3,202,801	134,087	4.37%	1.16%
Trash Tax	1,316,327	1,342,900	26,573	2.02%	2.08%

## Revenue Trends and Changes

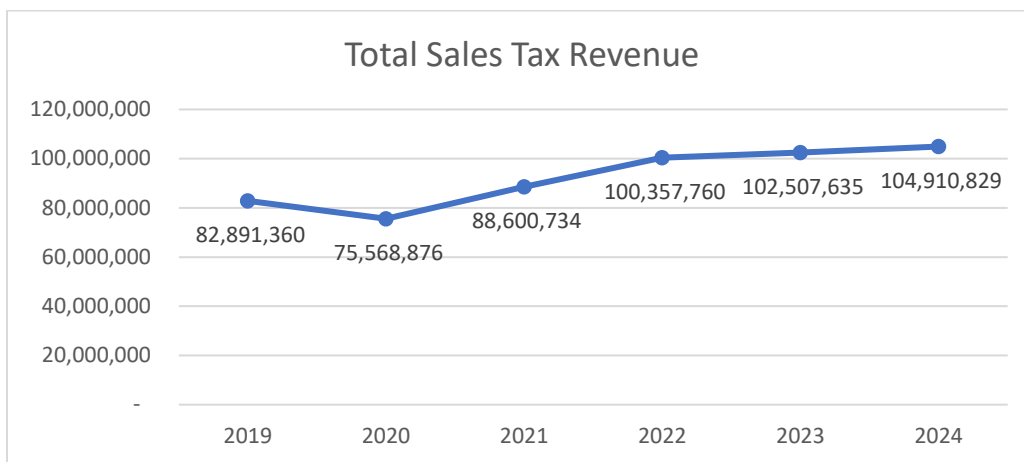
### Overview

September YTD sales and use tax based upon current economic activity were up over September 2023, increasing by approximately \$241k or 0.2%.

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 September 2023 by \$315k or 0.3%.

### Sales Tax

YTD September 2024 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$2,403,194 (or 2.3%) when compared to YTD September 2023, primarily due to strength in industries such as apparel stores, computer related business sector, food stores, and general increases in the All Other category. This increase results in a compound annual growth rate of 4.8% 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 seven business sectors: Apparel Stores (up 9.1%), Computer Related Business Sector (up 30.0%), Construction (up 26.4%), Eating Places (up 0.6%), Food Stores (up 4.5%), Transportation/Utilities (up 1.1%), and All Other (up 25.3%). Notably, General Retail continues its slide, declining 14.8%. The twelve-month change for September sales tax of 2.5% outperformed the Consumer Price Index (CPI) for All Urban Consumers of 2.4%<sup>1</sup>.

### Other Taxes

Short-Term Rental tax *decreased* 20.5%, Accommodations Tax increased 1.2%, and Admissions Tax *decreased* by 29.7%. Marijuana taxes continued their slide with the additional 3.5% tax on Recreational Marijuana *decreasing* by 13.6% and Recreational Marijuana Excise Tax *decreasing* 44.3%. Disposable Bag Fee increased 18.1% 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 27.7% and the Sugar-Sweetened Beverage tax increased by 4.4%.

<sup>1</sup> U.S. Bureau of Labor Statistics, October 10, 2024

Chart 1: YTD Sales and Use Tax by Fund

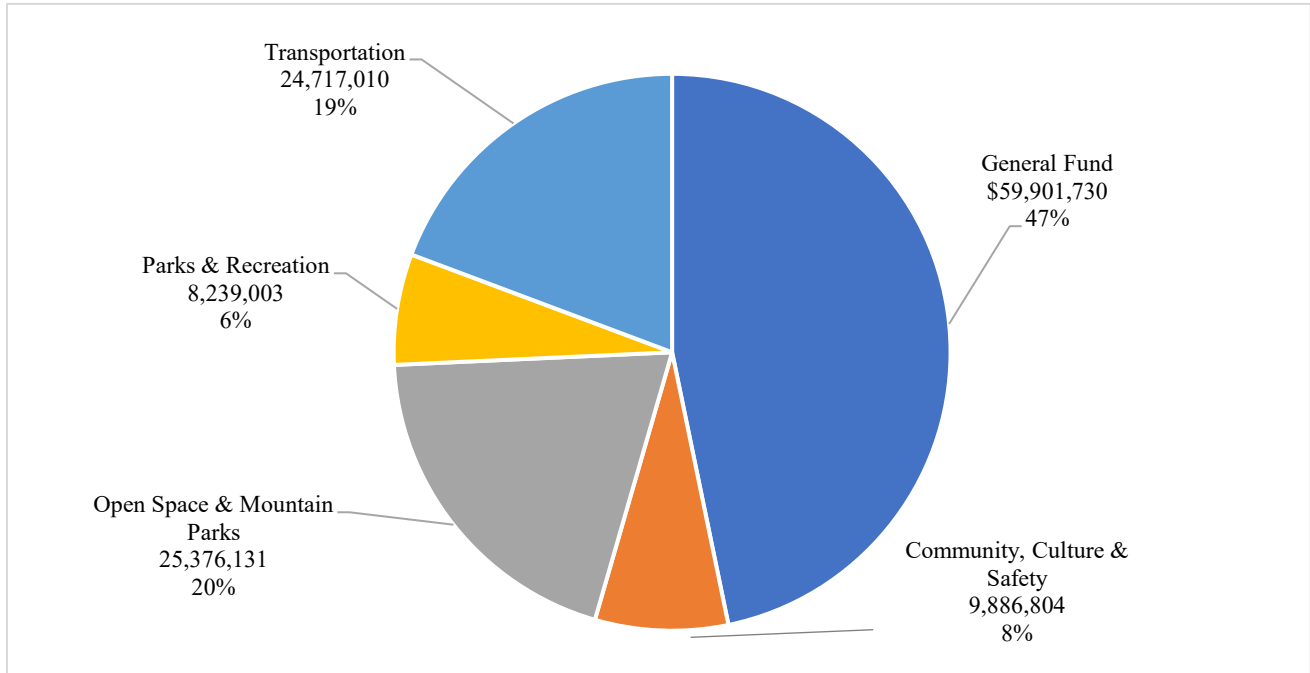
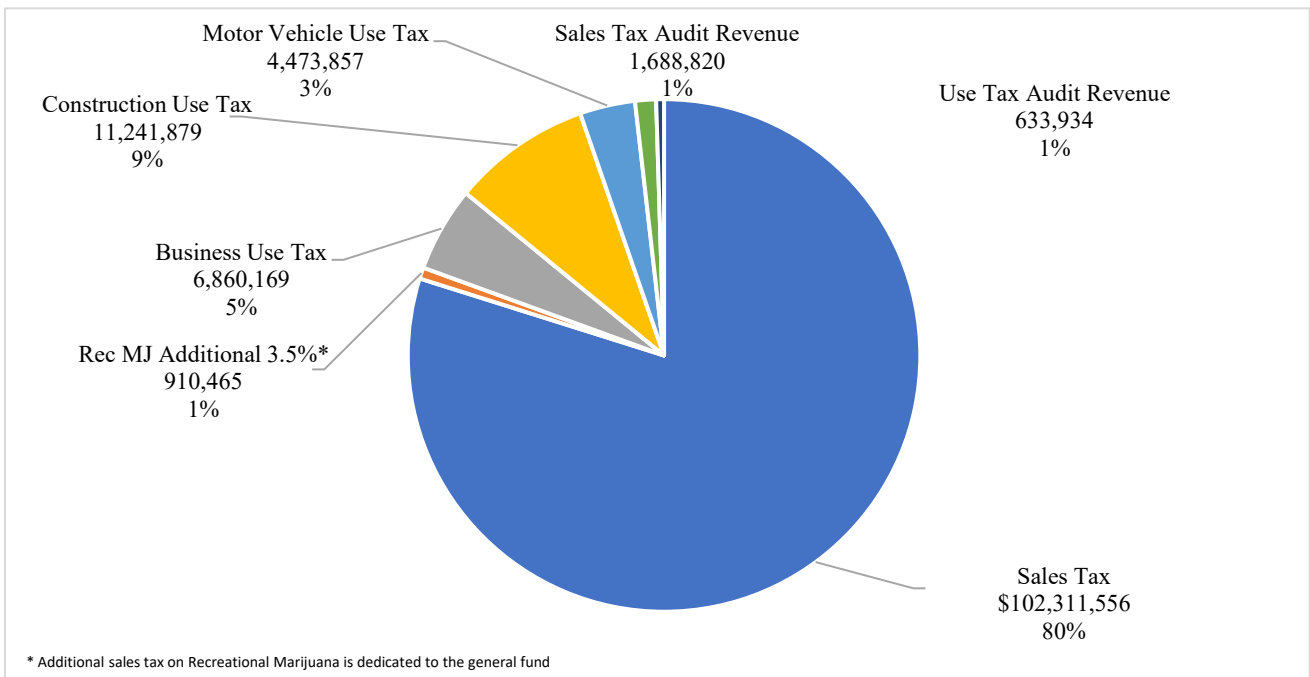


Chart 2: YTD Sales & Use Tax by Type

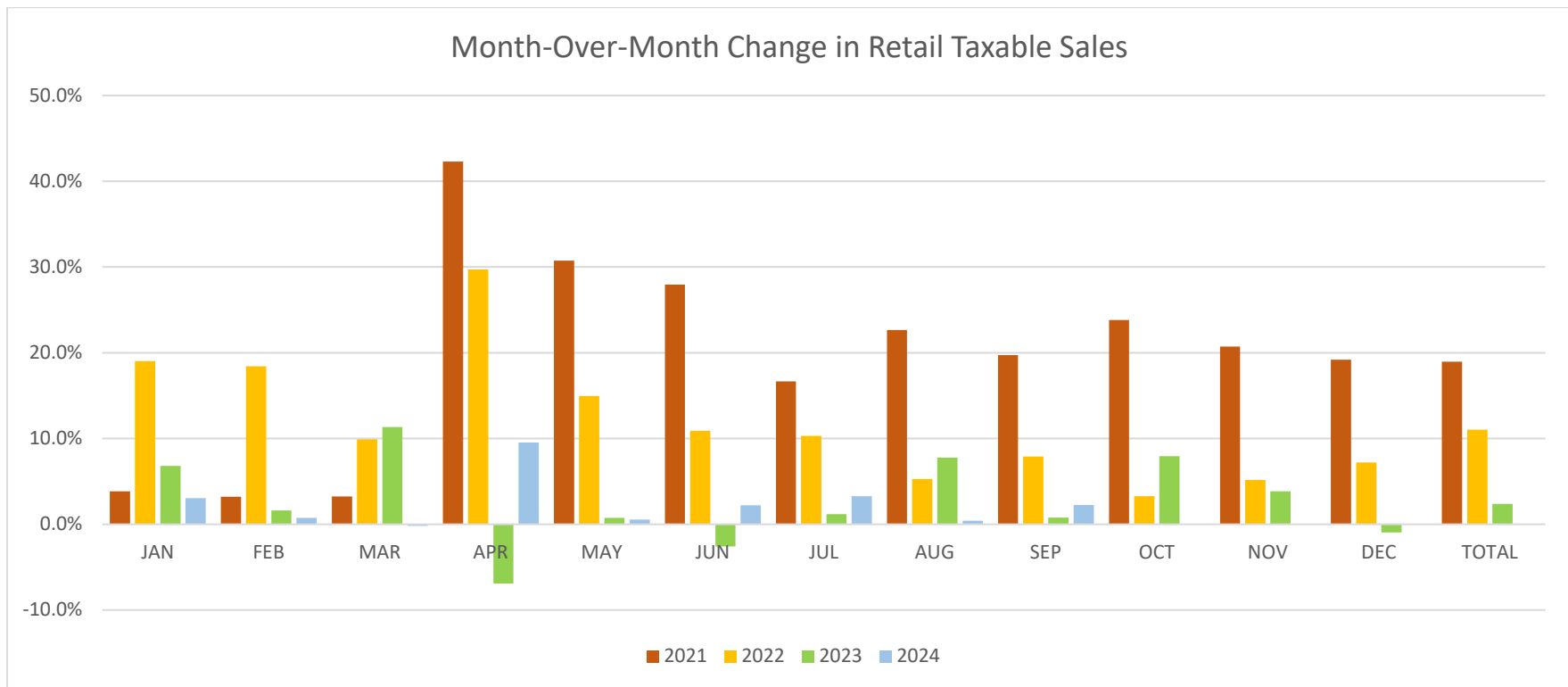


\* Additional sales tax on Recreational Marijuana is dedicated to the general fund

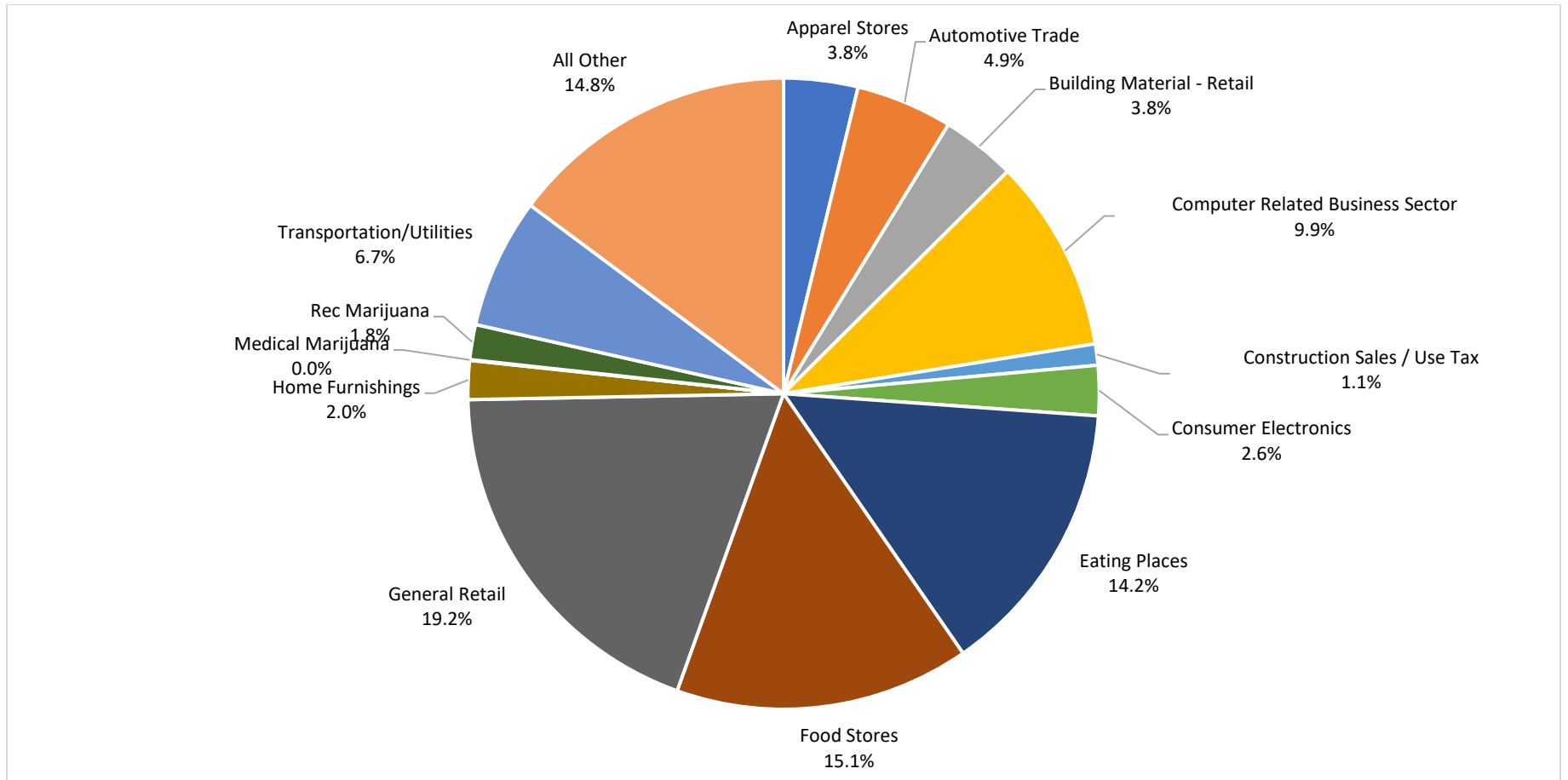
## Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 81% 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 2024 retail sales tax revenue increased 2.3% compared to September 2023 revenue (including audit revenue and the additional recreational marijuana sales tax).

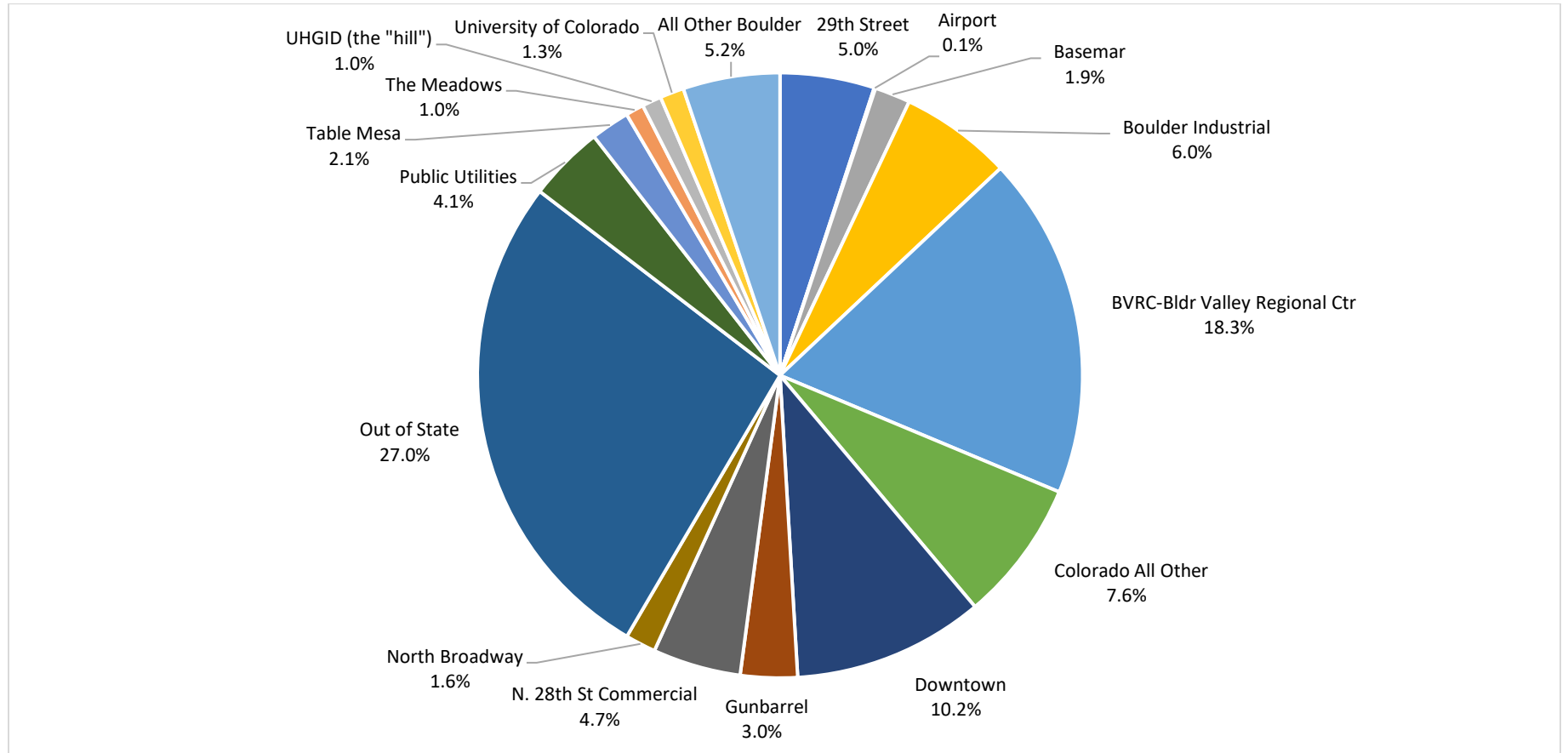
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**Chart 4: Sales Tax by Industry**



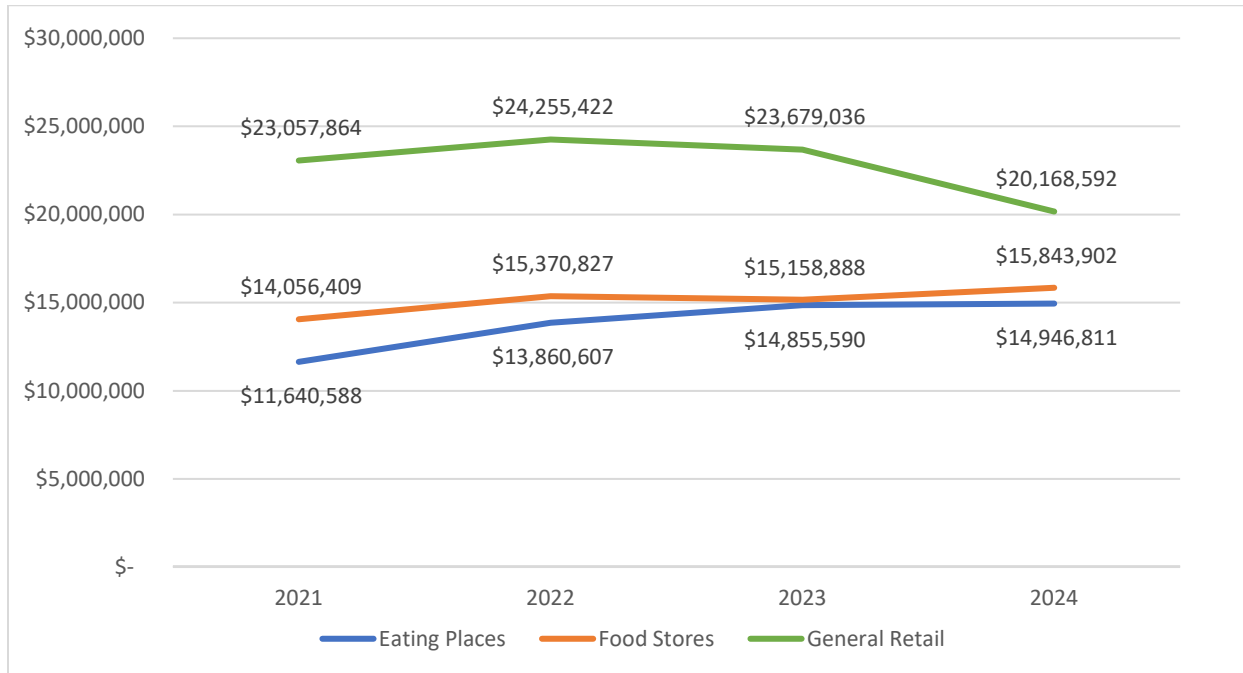
**Chart 5: Sales Tax by Geographic Area<sup>2</sup>**



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

### Chart 6: Industry Trends – YTD Retail Sales Tax

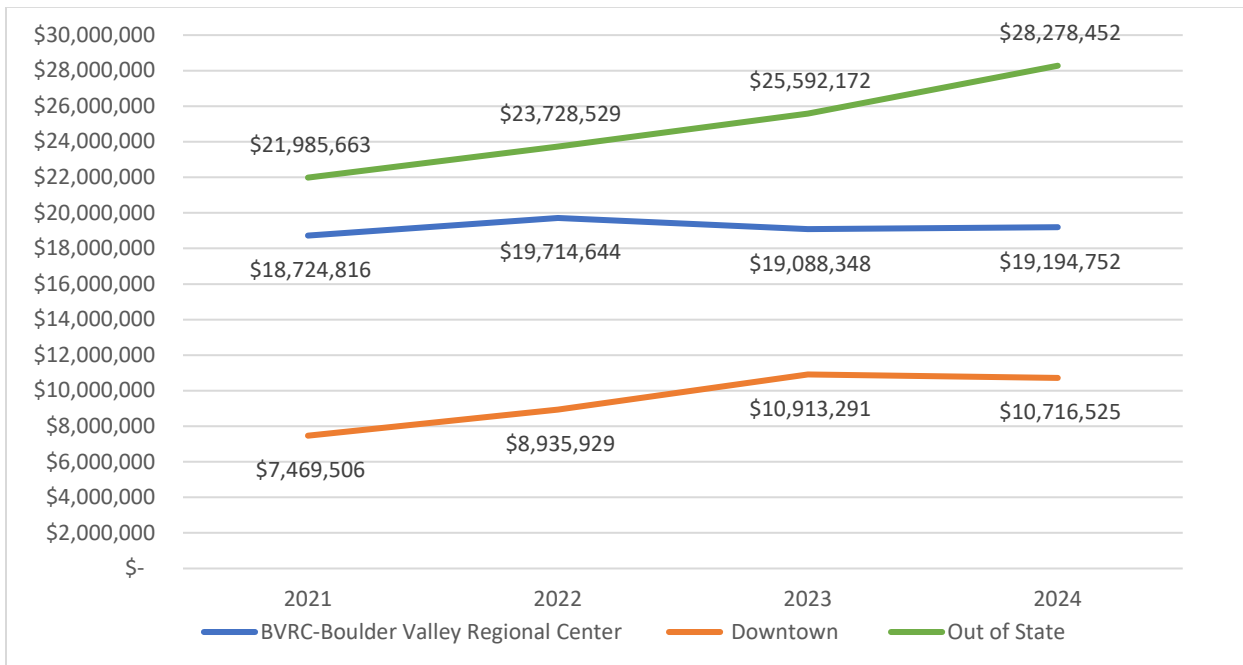
The chart below highlights the three-highest grossing industries. Combined these three industries generate approximately half of total retail sales tax revenue for the period.



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.



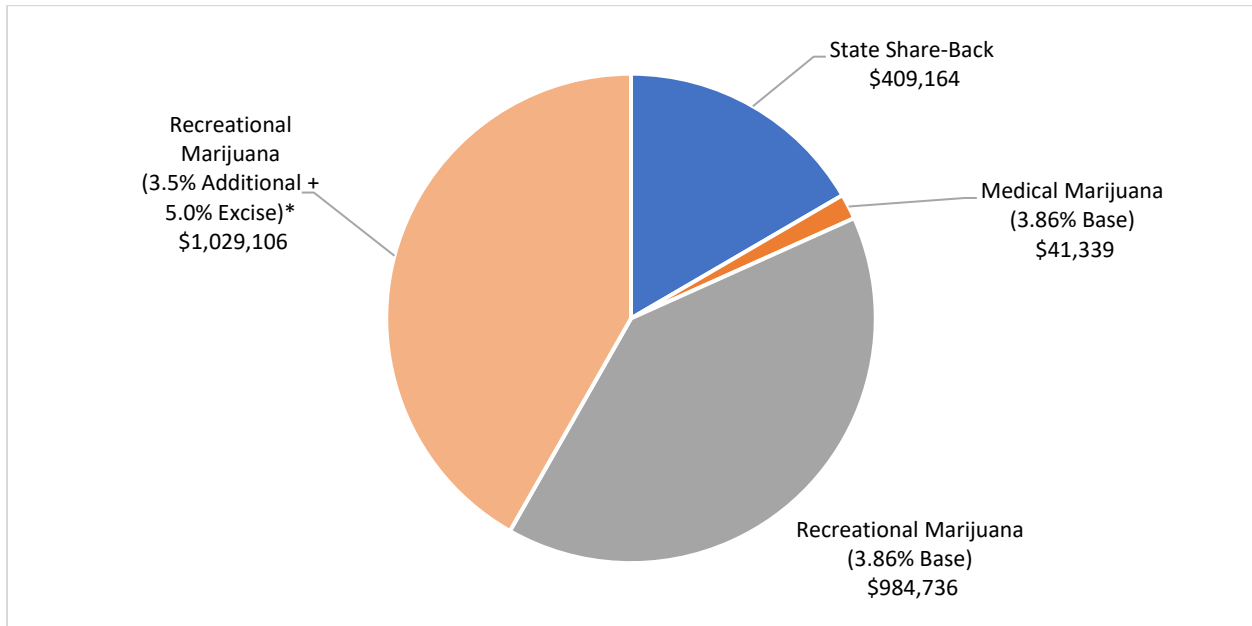
Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown  
Totals may not tie to exhibits due to rounding.



## Marijuana Tax Revenues

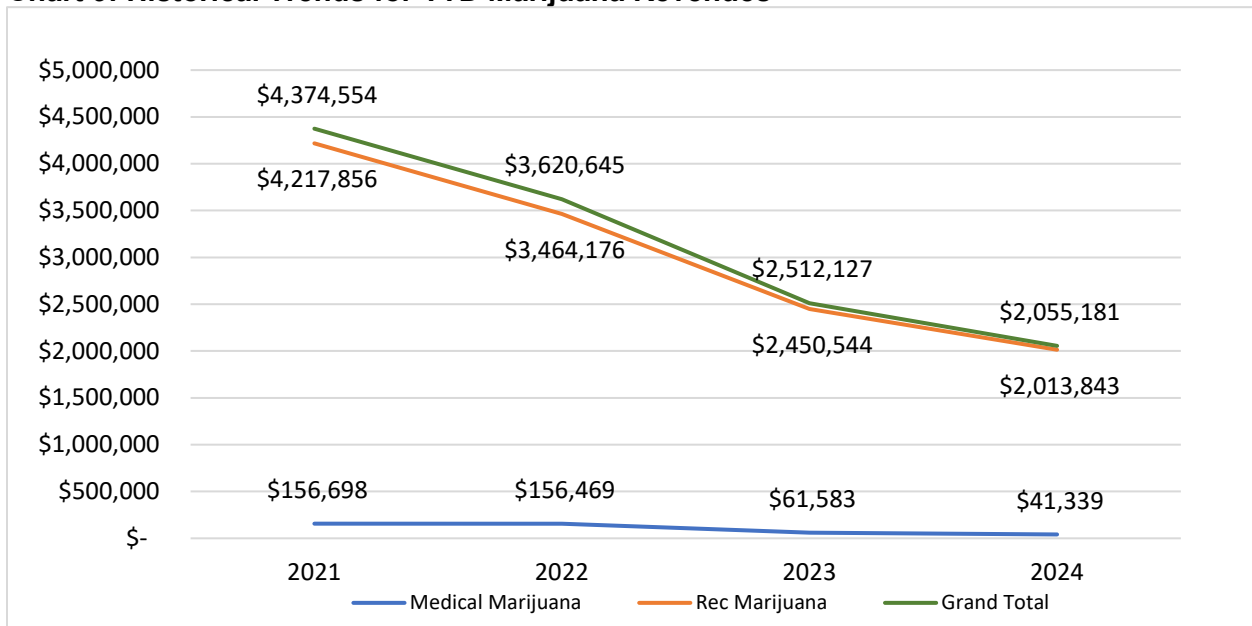
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana 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 Revenues<sup>3</sup>**

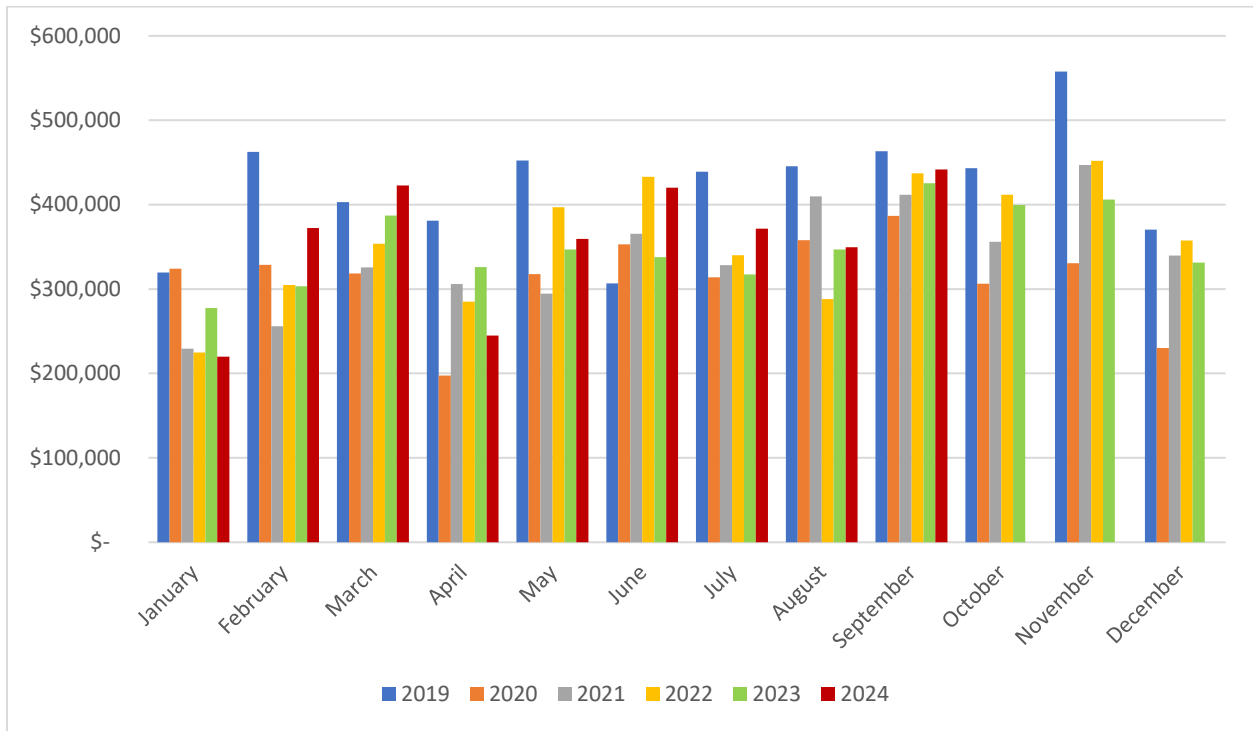


<sup>3</sup> Rec Marijuana excludes state share back payments.

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	September YTD Actual				12 Month % Change
	2023	2024	% of Total	YTD % Change	
Sales Tax	\$102,507,635	\$104,910,829	81.88%	2.34%	2.53%
Business Use Tax	8,227,213	7,494,115	5.85%	-8.91%	-8.31%
Construction Use Tax	12,447,701	11,241,879	8.77%	-9.69%	1.82%
Motor Vehicle Use Tax	4,622,945	4,473,857	3.49%	-3.22%	2.65%
<b>Total Sales and Use Tax</b>	<b>\$127,805,493</b>	<b>\$128,120,679</b>	<b>100.00%</b>	<b>0.25%</b>	<b>1.71%</b>

Total Net Sales/Use Tax Receipts by Industry Type	September YTD Actual				12 Month % Change
	2023	2024	% of Total	YTD % Change	
Apparel Stores	\$3,667,912	\$4,029,871	3.15%	9.87%	18.47%
Automotive Trade	9,887,113	9,716,448	7.58%	-1.73%	2.22%
Building Material - Retail	4,331,463	4,017,350	3.14%	-7.25%	-10.61%
Computer Related Business Sector	9,345,465	12,015,837	9.38%	28.57%	16.48%
Construction Sales / Use Tax	13,441,649	12,699,572	9.91%	-5.52%	7.03%
Consumer Electronics	3,069,697	2,796,323	2.18%	-8.91%	10.04%
Eating Places	14,902,475	15,019,837	11.72%	0.79%	2.77%
Food Stores	15,270,729	15,999,216	12.49%	4.77%	6.09%
General Retail	24,259,276	20,615,751	16.09%	-15.02%	-19.97%
Home Furnishings	2,181,801	2,093,883	1.63%	-4.03%	-12.57%
Medical Marijuana	61,583	41,339	0.03%	-32.87%	-31.82%
Rec Marijuana*	2,237,478	1,895,202	1.48%	-15.30%	-14.60%
Transportation/Utilities	7,182,722	7,289,119	5.69%	1.48%	0.25%
All Other*	17,966,130	19,890,933	15.53%	10.71%	17.64%
<b>Total Sales and Use Tax</b>	<b>\$127,805,493</b>	<b>\$128,120,679</b>	<b>100.00%</b>	<b>0.25%</b>	<b>1.71%</b>

Total Net Sales/Use Tax Receipts by Geographic Area	September YTD Actual				12 Month % Change
	2023	2024	% of Total	YTD % Change	
29th Street	\$5,546,023	\$5,419,305	4.23%	-2.28%	-1.14%
Airport	463,200	214,882	0.17%	-53.61%	-72.10%
Basemar	2,139,623	2,712,545	2.12%	26.78%	20.06%
Boulder County	2,151,397	1,802,322	1.41%	-16.23%	-17.93%
Boulder Industrial	12,040,713	10,288,082	8.03%	-14.56%	-9.01%
BVRC-Boulder Valley Regional Center	19,045,001	20,269,970	15.82%	6.43%	5.43%
Colorado All Other	696,370	658,648	0.51%	-5.42%	-2.63%
County Clerk	4,622,945	4,473,857	3.49%	-3.22%	2.65%
Downtown	7,320,897	7,300,334	5.70%	-0.28%	1.19%
Downtown Extension	150,727	136,816	0.11%	-9.23%	5.84%
East Downtown	722,691	677,921	0.53%	-6.19%	7.10%
Gunbarrel Commercial	1,232,061	1,268,778	0.99%	2.98%	2.31%
Gunbarrel Industrial	4,867,690	3,922,486	3.06%	-19.42%	-22.26%
Metro Denver	5,300,648	5,910,793	4.61%	11.51%	15.36%
N. 28th St Commercial	5,610,670	5,432,834	4.24%	-3.17%	8.76%
N. Broadway Annex	519,290	615,862	0.48%	18.60%	17.28%
North Broadway	1,586,173	1,495,790	1.17%	-5.70%	-4.74%
Out of State	26,116,651	28,782,332	22.47%	10.21%	8.54%
Pearl Street Mall	3,428,259	3,251,427	2.54%	-5.16%	-2.38%
Public Utilities	4,765,292	4,478,946	3.50%	-6.01%	-8.19%
Table Mesa	2,180,815	2,208,450	1.72%	1.27%	0.69%
The Meadows	1,194,155	1,027,329	0.80%	-13.97%	-13.36%
UHGD (the "hill")	1,052,593	1,148,590	0.90%	9.12%	10.66%
University of Colorado	4,526,998	4,164,425	3.25%	-8.01%	12.69%
Unlicensed Receipts	440,424	374,075	0.29%	-15.06%	-24.01%
All Other Boulder	10,084,186	10,083,881	7.87%	0.00%	-0.21%
<b>Total Sales and Use Tax</b>	<b>\$127,805,493</b>	<b>\$128,120,679</b>	<b>100.00%</b>	<b>0.25%</b>	<b>1.71%</b>

## 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				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
3,652,139	3,984,623	332,484	9.10%	17.72%	Apparel Stores	15,773	45,249	29,476	186.88%	193.17%
5,218,898	5,192,655	-26,243	-0.50%	1.62%	Automotive Trade	4,668,215	4,523,793	-144,422	-3.09%	2.90%
4,302,820	4,003,300	-299,520	-6.96%	-10.47%	Building Material - Retail	28,642	14,050	-14,593	-50.95%	-32.18%
7,998,858	10,395,792	2,396,933	29.97%	21.38%	Computer Related Business Sector	1,346,607	1,620,045	273,438	20.31%	-9.76%
903,794	1,142,331	238,536	26.39%	52.00%	Construction Sales / Use Tax	12,537,855	11,557,241	-980,614	-7.82%	3.35%
2,970,635	2,689,481	-281,154	-9.46%	-5.33%	Consumer Electronics	99,061	106,842	7,781	7.85%	457.60%
14,855,590	14,946,811	91,220	0.61%	2.52%	Eating Places	46,884	73,026	26,141	55.76%	77.24%
15,158,888	15,843,902	685,014	4.52%	5.80%	Food Stores	111,841	155,314	43,473	38.87%	42.94%
23,679,036	20,168,592	-3,510,444	-14.83%	-18.39%	General Retail	580,240	447,159	-133,082	-22.94%	-61.02%
2,149,089	2,085,362	-63,727	-2.97%	-11.04%	Home Furnishings	32,712	8,522	-24,190	-73.95%	-140.60%
61,336	41,299	-20,037	-32.67%	-32.09%	Medical Marijuana	247	39	-207	-84.04%	-117.46%
2,227,226	1,878,937	-348,289	-15.64%	-14.92%	Rec Marijuana	10,252	16,265	6,013	58.65%	53.21%
6,923,550	6,996,052	72,502	1.05%	-0.11%	Transportation/Utilities	259,172	293,067	33,895	13.08%	9.66%
12,405,773	15,541,693	3,135,920	25.28%	32.10%	All Other	5,560,357	4,349,239	-1,211,117	-21.78%	-14.29%
<b>102,507,635</b>	<b>104,910,829</b>	<b>2,403,194</b>	<b>2.34%</b>	<b>2.53%</b>	<b>Total</b>	<b>25,297,859</b>	<b>23,209,851</b>	<b>-2,088,008</b>	<b>-8.25%</b>	<b>-1.70%</b>

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
September YTD						September YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
5,330,209	5,289,216	-40,993	-0.77%	-0.17%	29th Street	215,814	130,089	-85,725	-39.72%	-30.22%
206,426	75,444	-130,982	-63.45%	-88.46%	Airport	256,774	139,437	-117,336	-45.70%	-59.38%
1,944,612	2,000,652	56,040	2.88%	1.23%	Basemar	195,011	711,893	516,882	265.05%	263.78%
1,607,925	1,592,844	-15,081	-0.94%	5.69%	Boulder County	543,472	209,479	-333,994	-61.46%	-88.41%
6,157,594	6,272,914	115,320	1.87%	6.73%	Boulder Industrial	5,883,119	4,015,168	-1,867,951	-31.75%	-25.14%
19,088,348	19,194,752	106,404	0.56%	0.29%	BVRC-Boulder Valley Regional Center	-43,347	1,075,218	1,118,565	-2580.47%	2368.75%
624,816	627,637	2,821	0.45%	0.39%	Colorado All Other	71,553	31,011	-40,542	-56.66%	-34.48%
0	0	0	0.00%	0.00%	County Clerk	4,622,945	4,473,857	-149,088	-3.22%	2.65%
6,838,299	6,879,381	41,082	0.60%	1.62%	Downtown	482,598	420,953	-61,645	-12.77%	-4.71%
36,314	58,006	21,691	59.73%	10.85%	Downtown Extension	114,413	78,810	-35,603	-31.12%	3.24%
661,807	613,602	-48,206	-7.28%	-12.57%	East Downtown	60,884	64,320	3,436	5.64%	162.52%
1,229,995	1,266,039	36,044	2.93%	2.31%	Gunbarrel Commercial	2,066	2,739	673	32.59%	2.72%
1,693,492	1,924,488	230,996	13.64%	-3.09%	Gunbarrel Industrial	3,174,198	1,997,998	-1,176,199	-37.06%	-33.13%
5,112,671	5,569,282	456,610	8.93%	13.33%	Metro Denver	187,977	341,512	153,534	81.68%	63.63%
5,111,909	4,936,806	-175,103	-3.43%	-6.15%	N. 28th St Commercial	498,761	496,028	-2,732	-0.55%	206.65%
343,249	349,734	6,486	1.89%	5.36%	N. Broadway Annex	176,041	266,127	90,086	51.17%	45.84%
1,435,357	1,363,004	-72,353	-5.04%	-5.00%	North Broadway	150,816	132,786	-18,030	-11.95%	-1.78%
25,592,172	28,278,452	2,686,280	10.50%	8.75%	Out of State	524,479	503,881	-20,599	-3.93%	-9.09%
3,376,870	3,165,538	-211,332	-6.26%	-3.21%	Pearl Street Mall	51,389	85,889	34,500	67.14%	59.17%
4,573,144	4,266,390	-306,754	-6.71%	-8.81%	Public Utilities	192,148	212,556	20,408	10.62%	6.06%
2,153,052	2,176,125	23,073	1.07%	1.16%	Table Mesa	27,763	32,325	4,562	16.43%	-45.57%
1,101,156	1,015,402	-85,754	-7.79%	-8.61%	The Meadows	93,000	11,927	-81,072	-87.17%	-69.67%
1,016,923	1,083,556	66,633	6.55%	8.55%	UHGID (the "hill")	35,670	65,035	29,364	82.32%	80.41%
1,245,068	1,344,641	99,573	8.00%	11.07%	University of Colorado	3,281,931	2,819,784	-462,146	-14.08%	13.42%
338,734	136,889	-201,845	-59.59%	-49.57%	Unlicensed Receipts	101,690	237,186	135,496	133.24%	132.43%
5,687,492	5,430,038	-257,454	-4.53%	2.47%	All Other Boulder	4,396,694	4,653,843	257,149	5.85%	-3.50%
<b>102,507,635</b>	<b>104,910,829</b>	<b>2,403,194</b>	<b>2.34%</b>	<b>2.53%</b>	<b>Total</b>	<b>25,297,859</b>	<b>23,209,851</b>	<b>-2,088,008</b>	<b>-8.25%</b>	<b>-1.70%</b>

### 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
<b>Retail Sales Tax</b>	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				82,891,649	2,147,452,047	-23.67%	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				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				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				100,357,760	2,599,941,965	13.27%	3.86%
	2023	10,246,130	9,156,111	12,665,356	10,465,614	10,686,280	12,928,501	10,718,705	12,129,770	13,511,168				102,507,635	2,655,638,209	2.14%	3.86%
	2024	10,556,772	9,223,353	12,642,682	11,464,301	10,743,033	13,213,870	11,069,213	12,180,838	13,816,766				104,910,829	2,717,897,119	2.34%	3.86%
	Change from prior year (month)		3.03%	0.73%	-0.18%	9.54%	0.53%	2.21%	3.27%	0.42%	2.26%						
Change from prior year (YTD)		3.03%	1.95%	1.11%	3.18%	2.65%	2.56%	2.66%	2.36%	2.34%							
<b>Business Use Tax</b>	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771	1,190,617				8,908,844	230,799,063	405.48%	3.86%
	2020	654,578	1,384,693	903,331	858,280	1,167,413	982,473	1,391,419	1,876,037	1,393,446				10,611,671	274,913,756	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				9,489,100	245,831,606	-10.58%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	743,593	1,274,793				8,835,128	228,889,332	-6.89%	3.86%
	2023	923,424	711,000	1,607,058	519,560	816,509	1,218,764	804,718	677,357	948,823				8,227,213	213,140,220	-6.88%	3.86%
	2024	849,584	620,114	1,137,950	858,789	677,125	1,184,623	707,339	522,069	936,522				7,494,115	194,148,065	-8.91%	3.86%
	Change from prior year (month)		-8.00%	-12.78%	-29.19%	65.29%	-17.07%	-2.80%	-12.10%	-22.93%	-1.30%						
Change from prior year (YTD)		-8.00%	-10.08%	-19.55%	-7.83%	-9.48%	-8.08%	-8.57%	-9.90%	-8.91%							
<b>Construction Use Tax</b>	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	820,852				9,071,799	235,020,699	588.83%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130	877,517				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				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				10,295,363	266,719,240	31.79%	3.86%
	2023	1,528,238	1,835,363	848,775	1,174,702	1,021,741	1,460,855	773,152	3,098,313	706,563				12,447,701	322,479,306	20.91%	3.86%
	2024	1,135,899	1,476,736	2,322,348	585,222	876,850	1,451,800	1,971,986	441,255	979,783				11,241,879	291,240,380	-9.69%	3.86%
	Change from prior year (month)		-25.67%	-19.54%	173.61%	-50.18%	-14.18%	-0.62%	155.06%	-85.76%	38.67%						
Change from prior year (YTD)		-25.67%	-22.33%	17.15%	2.47%	-0.18%	-0.26%	13.63%	-12.60%	-9.69%							
<b>Motor Vehicle Use Tax</b>	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	399,044				3,756,995	97,331,481	357.06%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	553,792				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				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				4,559,317	118,117,022	-5.14%	3.86%
	2023	534,029	425,121	500,637	588,954	582,153	539,823	403,870	488,281	560,078				4,622,945	119,765,412	1.40%	3.86%
	2024	614,611	466,478	524,624	561,155	419,171	427,317	545,502	445,968	469,032				4,473,857	115,903,021	-3.22%	3.86%
	Change from prior year (month)		15.09%	9.73%	4.79%	-4.72%	-28.00%	-20.84%	35.07%	-8.67%	-16.26%						
Change from prior year (YTD)		15.09%	12.71%	10.00%	5.77%	-1.70%	-4.96%	-0.44%	-1.43%	-3.22%							
<b>TOTAL</b>	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				104,629,287	2,710,603,290	457.14%	3.86%
	2020	9,058,004	9,981,996	12,669,627	8,946,198	8,994,163	11,652,605	11,129,853	12,355,483	13,201,594				97,989,522	2,538,588,654	-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				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				124,047,568	3,213,667,559	12.05%	3.86%
	2023	13,231,820	12,127,595	15,621,826	12,748,830	13,106,683	16,147,944	12,700,444	16,393,720	15,726,632				127,805,493	3,311,023,147	3.03%	3.86%
	2024	13,156,866	11,786,681	16,627,604	13,469,467	12,716,179	16,277,610	14,294,040	13,590,129	16,202,104				128,120,679	3,319,188,585	0.25%	3.86%
	Change from prior year (month)		-0.57%	-2.81%	6.44%	5.65%	-2.98%	0.80%	12.55%	-17.10%	3.02%						
Change from prior year (YTD)		-0.57%	-1.64%	1.44%	2.44%	1.38%	1.26%	2.76%	-0.14%	0.25%							