



# City of Boulder Finance

## REVENUE REPORT

March 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 April 2024 and is largely attributed to economic activity through the month of March. 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	March YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$31,480,410	\$31,990,031	\$509,621	1.62%	0.55%
Rec MJ Additional 3.5%*	344,582	284,840	-59,742	-17.34%	-17.74%
Business Use Tax	2,447,950	2,467,593	19,643	0.80%	-11.36%
Construction Use Tax	4,212,375	4,934,982	722,607	17.15%	33.46%
Motor Vehicle Use Tax	1,459,786	1,605,713	145,927	10.00%	10.06%
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$39,945,102</b>	<b>\$41,283,159</b>	<b>\$1,338,057</b>	<b>3.35%</b>	<b>2.40%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	242,666	147,950	-94,716	-39.03%	237.33%
Use Tax Audit Revenue	793,472	140,042	-653,430	-82.35%	-36.80%
<b>Total Sales and Use Tax</b>	<b>\$40,981,240</b>	<b>\$41,571,151</b>	<b>\$589,911</b>	<b>1.44%</b>	<b>2.72%</b>

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

**Other Tax Revenues**

Miscellaneous Tax Statistics	March YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$1,411,526	\$1,396,930	-\$14,597	-1.03%	2.71%
Admissions Tax	91,876	94,121	2,245	2.44%	57.81%
Disposable Bag Fee	48,327	83,805	35,479	73.41%	13.75%
Electronic Smoking Device Tax	168,833	137,299	-31,534	-18.68%	-17.35%
Food Service Tax	182,461	168,731	-13,731	-7.53%	5.62%
Rec Marijuana Excise Tax	30,210	32,870	2,660	8.80%	-46.73%
Short-Term Rental Tax	357,919	397,329	39,410	11.01%	44.29%
Sugar Sweetened Beverage Tax	967,860	1,015,095	47,235	4.88%	-2.66%
Trash Tax	437,677	429,379	-8,298	-1.90%	-0.78%

## Revenue Trends and Changes

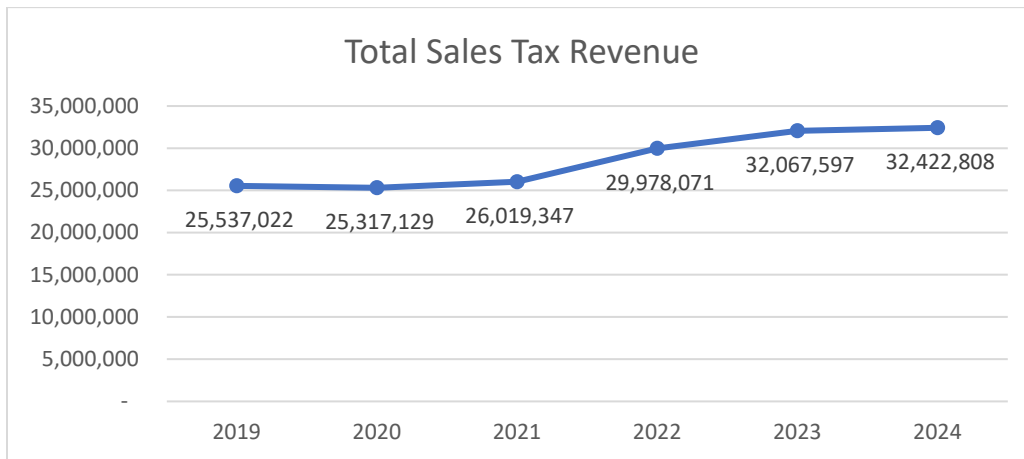
### Overview

March YTD sales and use tax based upon current economic activity increased from March 2023 by \$1,338,057 or 3.4%.

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 March 2023 by \$589,911 or 1.4%.

### Sales Tax

YTD March 2024 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$355,211 (or 1.1%) when compared to YTD March 2023. This increase results in a compound annual growth rate of 4.9% 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 six business sectors: Apparel Stores (up 11.0%) Computer Related Business Sector (up 25.5%), Construction (up 58.9%), Food Stores (up 7.7%), Home Furnishings 1.7% and All Other (up 7.3%). The twelve-month change for March sales tax of 1.1% lagged the Consumer Price Index (CPI) for All Urban Consumers of 3.5%<sup>1</sup>.

### Other Taxes

Tourism related activity was mixed in March: Short-Term Rental tax increased 11.0% and Admissions Tax increased by 2.4%, while Accommodations Tax *decreased* by 1.0%. Marijuana taxes continued their slide with the additional 3.5% tax on Recreational Marijuana *decreasing* by 17.3%. Disposable Bag Fee increased 73.4% 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 18.7%, while the Sugar-Sweetened Beverage tax increased by 4.9%.

<sup>1</sup> U.S. Bureau of Labor Statistics, April 17, 2024

Chart 1: YTD Sales and Use Tax by Fund

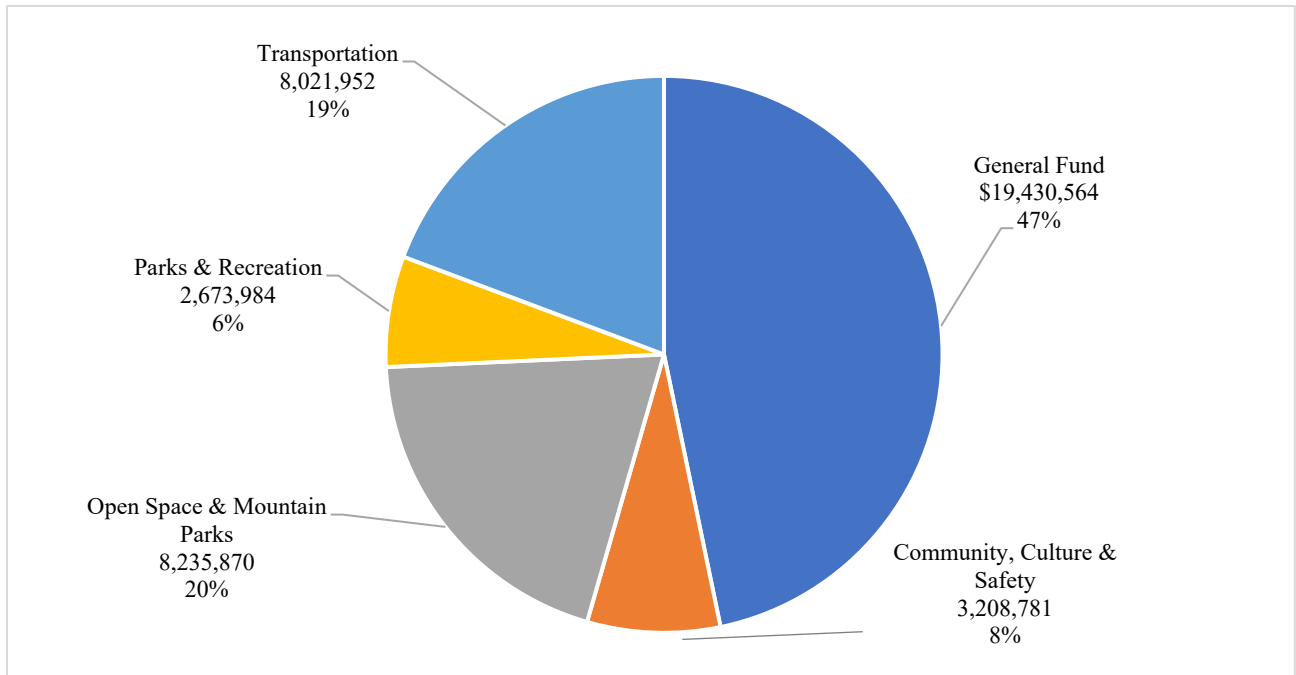
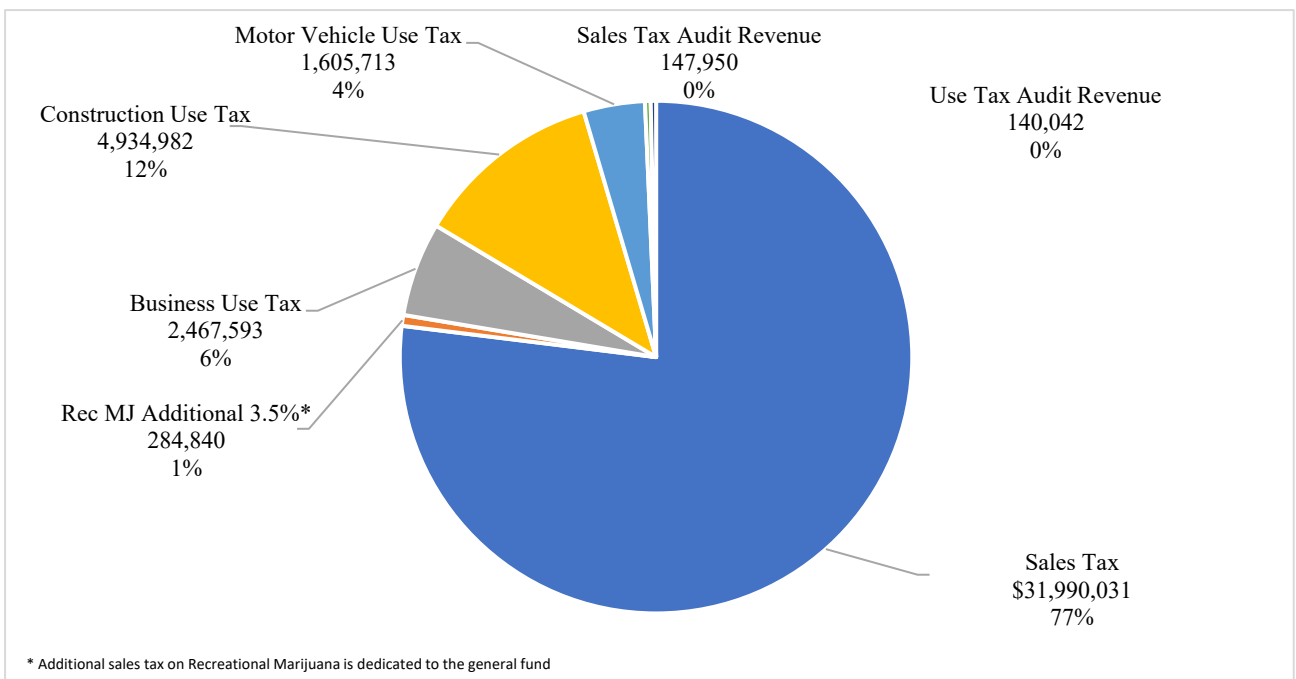


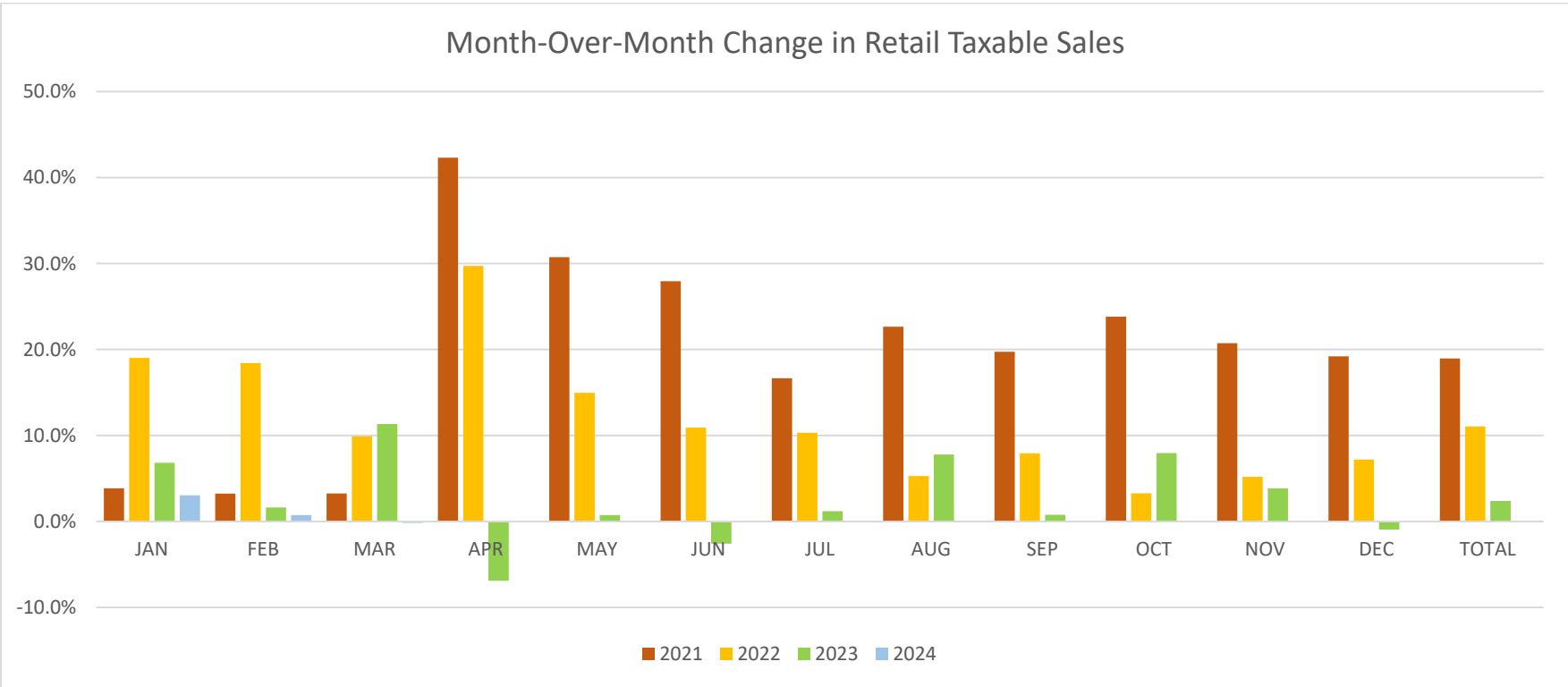
Chart 2: YTD Sales & Use Tax by Type



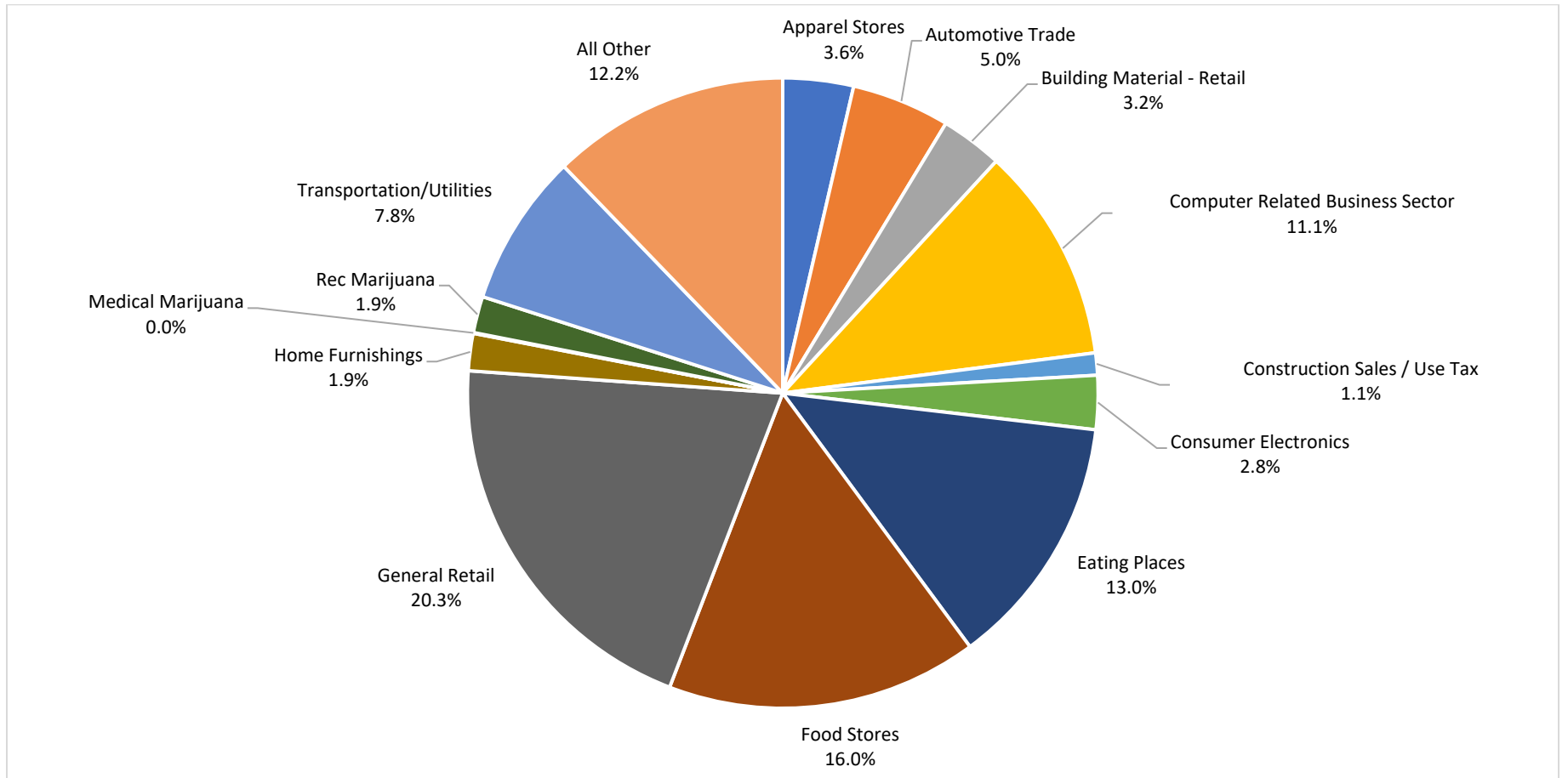
# Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 78% 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. March 2024 retail sales tax revenue *declined* 0.2% compared to March 2023 revenue (including audit revenue and the additional recreational marijuana sales tax).

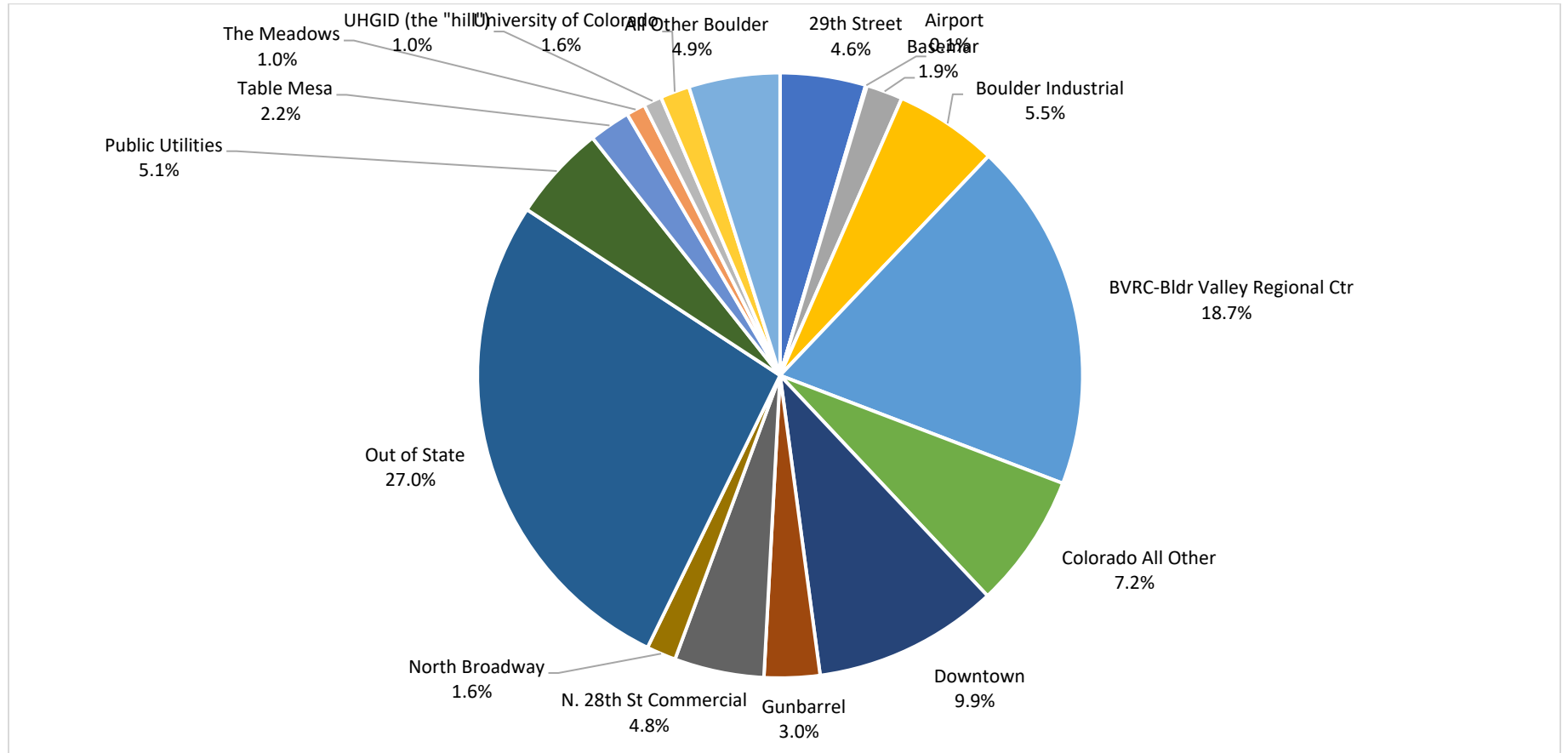
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**Chart 4: Sales Tax by Industry**



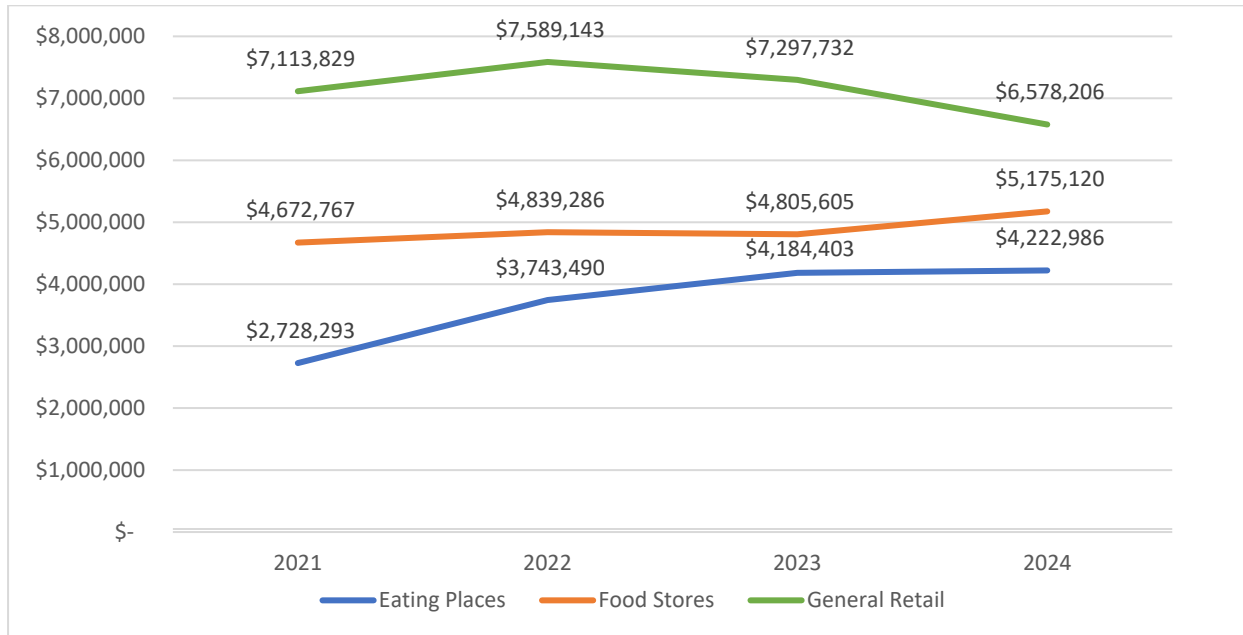
**Chart 5: Sales Tax by Geographic Area<sup>2</sup>**



<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

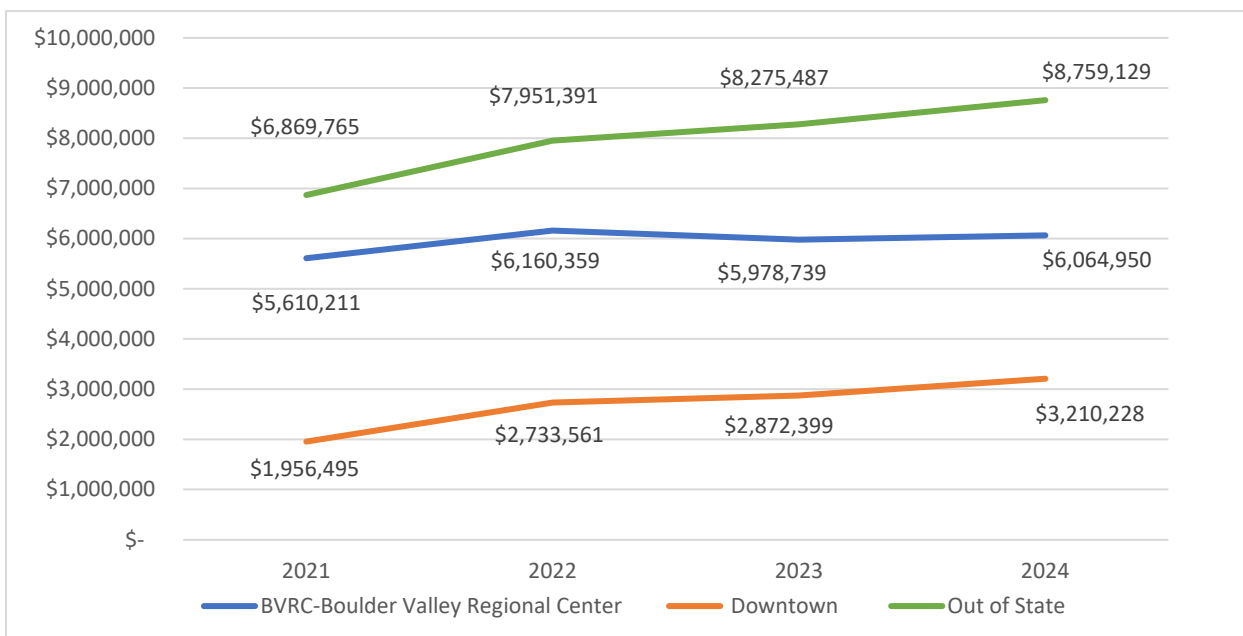
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



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.



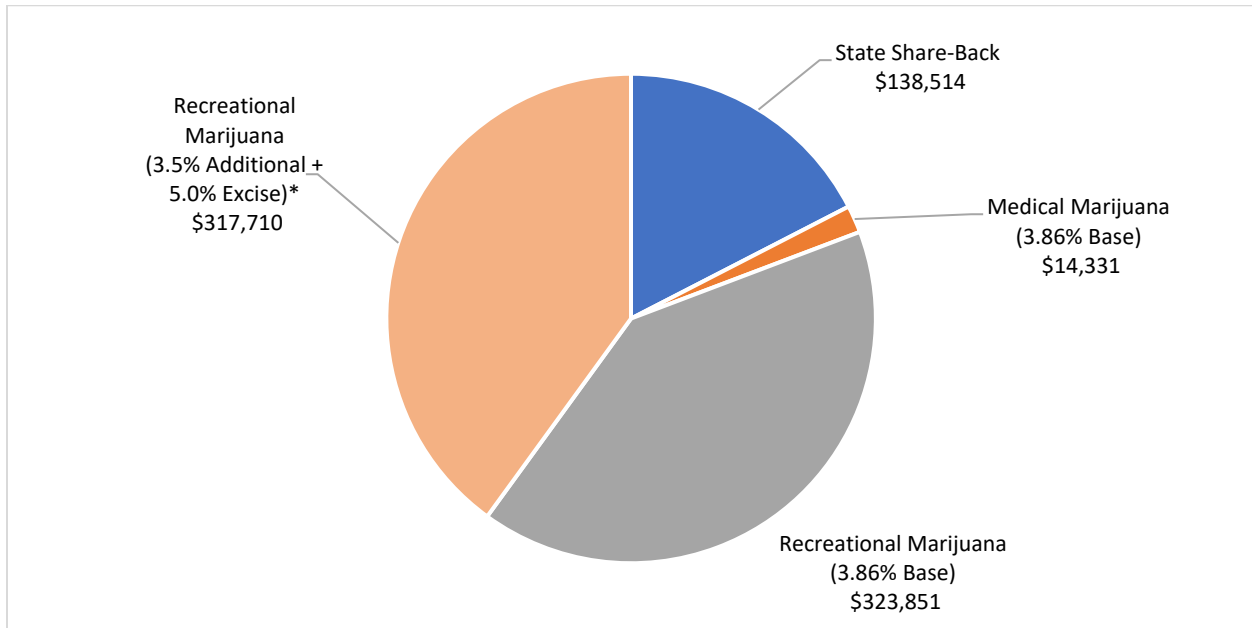
Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown  
Totals may not tie to exhibits due to rounding.



## Marijuana Tax Revenues

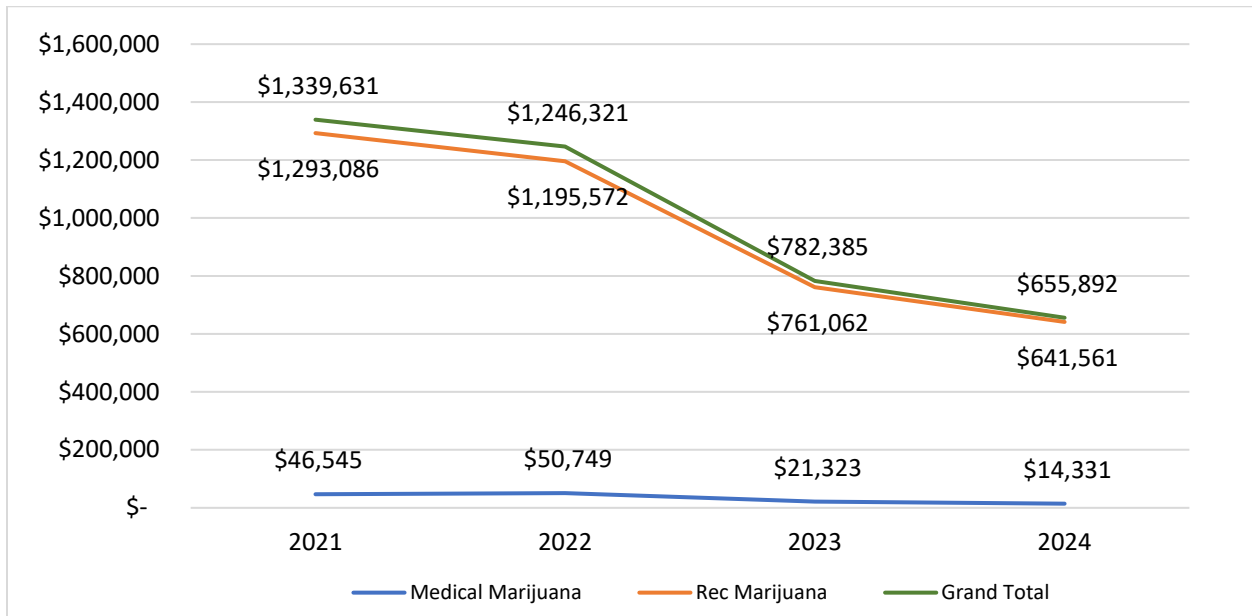
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

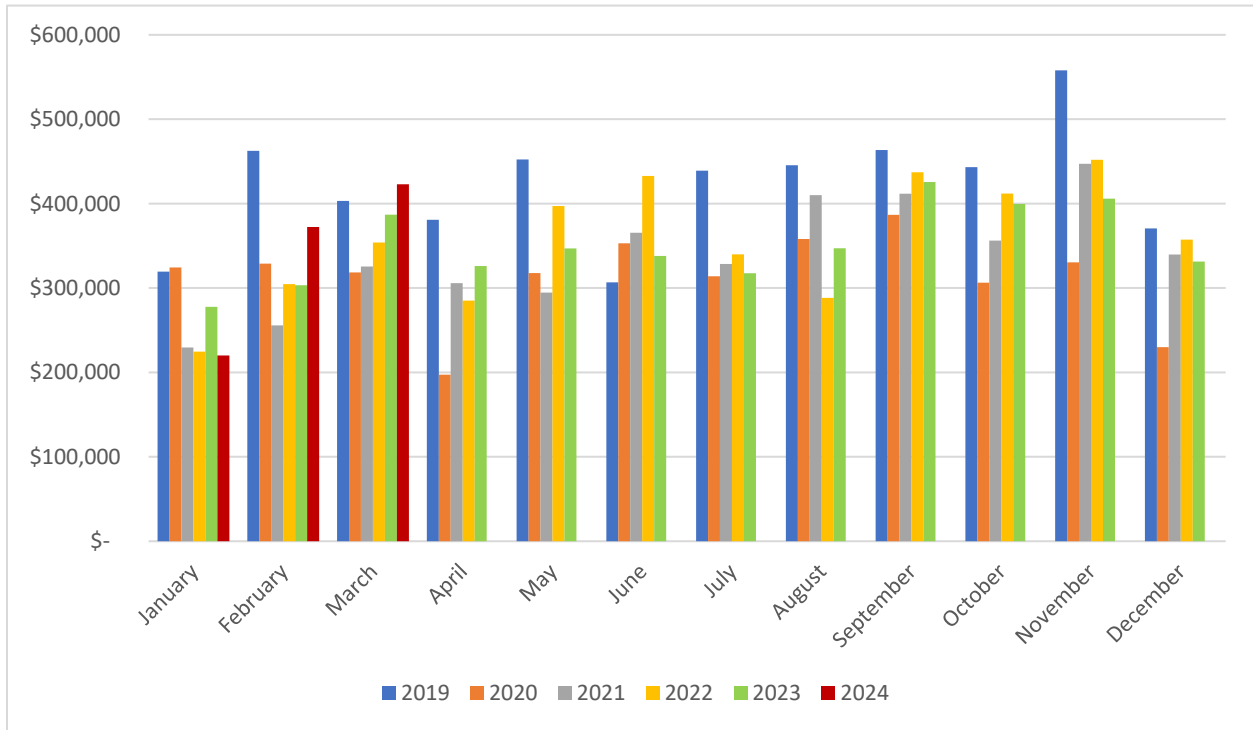


<sup>3</sup> Rec Marijuana excludes state share back payments.

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	March YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$32,067,597	\$32,422,808	77.99%	1.11%	1.10%
Business Use Tax	3,241,482	2,607,648	6.27%	-19.55%	-13.99%
Construction Use Tax	4,212,375	4,934,982	11.87%	17.15%	33.46%
Motor Vehicle Use Tax	1,459,786	1,605,713	3.86%	10.00%	10.06%
<b>Total Sales and Use Tax</b>	<b>\$40,981,240</b>	<b>\$41,571,151</b>	<b>100.00%</b>	<b>1.44%</b>	<b>2.72%</b>

Total Net Sales/Use Tax Receipts by Industry Type	March YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$1,063,763	\$1,174,983	2.83%	10.46%	10.55%
Automotive Trade	3,139,733	3,256,416	7.83%	3.72%	7.61%
Building Material - Retail	1,096,203	1,036,186	2.49%	-5.47%	-7.03%
Computer Related Business Sector	3,393,606	3,982,498	9.58%	17.35%	-9.04%
Construction Sales / Use Tax	4,497,970	5,467,358	13.15%	21.55%	35.39%
Consumer Electronics	1,060,664	947,667	2.28%	-10.65%	7.27%
Eating Places	4,196,323	4,239,522	10.20%	1.03%	5.17%
Food Stores	4,839,637	5,229,400	12.58%	8.05%	3.54%
General Retail	7,516,448	6,752,699	16.24%	-10.16%	-12.60%
Home Furnishings	609,427	619,616	1.49%	1.67%	-7.14%
Medical Marijuana	21,323	14,331	0.03%	-32.79%	-52.14%
Rec Marijuana*	730,852	608,691	1.46%	-16.71%	-17.91%
Transportation/Utilities	2,874,333	2,627,594	6.32%	-8.58%	-7.55%
All Other*	5,940,957	5,614,189	13.51%	-5.50%	16.65%
<b>Total Sales and Use Tax</b>	<b>\$40,981,240</b>	<b>\$41,571,151</b>	<b>100.00%</b>	<b>1.44%</b>	<b>2.72%</b>

Total Net Sales/Use Tax Receipts by Geographic Area	March YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
29th Street	\$1,486,535	\$1,527,454	3.67%	2.75%	-4.31%
Airport	97,388	50,200	0.12%	-48.45%	-33.97%
Basemar	634,484	636,755	1.53%	0.36%	3.82%
Boulder County	457,141	555,092	1.34%	21.43%	13.29%
Boulder Industrial	3,948,682	3,423,879	8.24%	-13.29%	1.21%
BVRC-Boulder Valley Regional Center	6,072,663	6,237,995	15.01%	2.72%	-1.24%
Colorado All Other	187,975	188,181	0.45%	0.11%	10.59%
County Clerk	1,459,786	1,605,713	3.86%	10.00%	10.06%
Downtown	2,020,054	2,324,040	5.59%	15.05%	3.77%
Downtown Extension	70,148	26,210	0.06%	-62.64%	-48.61%
East Downtown	207,665	222,326	0.53%	7.06%	7.78%
Gunbarrel Commercial	395,250	426,370	1.03%	7.87%	1.19%
Gunbarrel Industrial	2,242,783	1,287,991	3.10%	-42.57%	-24.32%
Metro Denver	1,576,707	1,857,243	4.47%	17.79%	14.68%
N. 28th St Commercial	2,078,041	1,957,548	4.71%	-5.80%	3.82%
N. Broadway Annex	262,291	88,058	0.21%	-66.43%	-28.63%
North Broadway	496,212	462,757	1.11%	-6.74%	-3.45%
Out of State	8,497,196	8,897,173	21.40%	4.71%	5.95%
Pearl Street Mall	794,195	846,018	2.04%	6.53%	5.79%
Public Utilities	2,035,569	1,724,273	4.15%	-15.29%	-16.35%
Table Mesa	700,276	719,926	1.73%	2.81%	1.52%
The Meadows	376,283	333,084	0.80%	-11.48%	0.08%
UHGD (the "hill")	357,469	333,568	0.80%	-6.69%	0.56%
University of Colorado	1,198,045	3,173,770	7.63%	164.91%	216.25%
Unlicensed Receipts	63,455	(20,342)	-0.05%	-132.06%	-42.54%
All Other Boulder	3,264,950	2,685,868	6.46%	-17.74%	-10.57%
<b>Total Sales and Use Tax</b>	<b>\$40,981,240</b>	<b>\$41,571,151</b>	<b>100.00%</b>	<b>1.44%</b>	<b>2.72%</b>

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
March YTD						March YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
1,057,144	1,172,871	115,727	10.95%	10.50%	Apparel Stores	6,619	2,112	-4,506	-68.08%	20.69%
1,667,629	1,633,604	-34,025	-2.04%	5.33%	Automotive Trade	1,472,105	1,622,812	150,707	10.24%	10.18%
1,089,849	1,030,292	-59,557	-5.46%	-7.27%	Building Material - Retail	6,353	5,894	-459	-7.23%	43.36%
2,873,415	3,606,694	733,279	25.52%	-3.54%	Computer Related Business Sector	520,191	375,804	-144,387	-27.76%	-37.73%
231,639	368,107	136,468	58.91%	61.07%	Construction Sales / Use Tax	4,266,331	5,099,251	832,920	19.52%	33.22%
1,020,155	897,086	-123,069	-12.06%	-6.87%	Consumer Electronics	40,509	50,581	10,072	24.86%	383.64%
4,184,403	4,222,986	38,584	0.92%	5.24%	Eating Places	11,921	16,535	4,615	38.71%	-8.71%
4,805,605	5,175,120	369,516	7.69%	3.35%	Food Stores	34,033	54,280	20,247	59.49%	28.50%
7,297,732	6,578,206	-719,526	-9.86%	-10.65%	General Retail	218,716	174,493	-44,223	-20.22%	-58.68%
606,811	617,338	10,527	1.73%	-7.10%	Home Furnishings	2,616	2,278	-338	-12.91%	-17.92%
21,315	14,293	-7,021	-32.94%	-51.18%	Medical Marijuana	9	38	29	333.68%	-92.10%
729,071	605,168	-123,903	-16.99%	-18.13%	Rec Marijuana	1,780	3,523	1,743	97.89%	43.40%
2,791,222	2,539,955	-251,266	-9.00%	-7.10%	Transportation/Utilities	83,111	87,639	4,527	5.45%	-17.30%
3,691,607	3,961,087	269,479	7.30%	30.69%	All Other	2,249,350	1,653,102	-596,248	-26.51%	-9.64%
<b>32,067,597</b>	<b>32,422,808</b>	<b>355,211</b>	<b>1.11%</b>	<b>1.10%</b>	<b>Total</b>	<b>8,913,643</b>	<b>9,148,343</b>	<b>234,700</b>	<b>2.63%</b>	<b>9.77%</b>

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
March YTD						March YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
1,468,381	1,480,037	11,656	0.79%	-5.71%	29th Street	18,154	47,417	29,263	161.19%	54.20%
50,785	25,854	-24,932	-49.09%	-49.02%	Airport	46,602	24,346	-22,256	-47.76%	-19.89%
632,810	629,960	-2,849	-0.45%	-2.78%	Basemar	1,675	6,795	5,120	305.75%	426.73%
399,745	398,330	-1,415	-0.35%	12.19%	Boulder County	57,396	156,762	99,366	173.12%	18.33%
1,893,813	1,786,441	-107,372	-5.67%	9.52%	Boulder Industrial	2,054,869	1,637,438	-417,430	-20.31%	-6.88%
5,978,739	6,064,950	86,211	1.44%	-1.45%	BVRC-Boulder Valley Regional Center	93,924	173,045	79,122	84.24%	16.18%
169,674	179,426	9,753	5.75%	6.98%	Colorado All Other	18,302	8,754	-9,547	-52.17%	70.39%
0	0	0	0.00%	0.00%	County Clerk	1,459,786	1,605,713	145,927	10.00%	10.06%
1,900,764	2,189,431	288,667	15.19%	4.48%	Downtown	119,290	134,608	15,318	12.84%	-4.73%
6,484	12,747	6,263	96.60%	-31.07%	Downtown Extension	63,665	13,463	-50,202	-78.85%	-54.32%
181,823	210,026	28,202	15.51%	-2.33%	East Downtown	25,841	12,300	-13,541	-52.40%	57.93%
394,007	425,575	31,568	8.01%	1.38%	Gunbarrel Commercial	1,243	795	-448	-36.05%	-30.18%
688,795	536,958	-151,837	-22.04%	-33.92%	Gunbarrel Industrial	1,553,988	751,034	-802,954	-51.67%	-16.82%
1,525,204	1,747,706	222,502	14.59%	13.49%	Metro Denver	51,502	109,537	58,035	112.68%	45.07%
1,644,108	1,553,753	-90,355	-5.50%	-7.53%	N. 28th St Commercial	433,933	403,796	-30,137	-6.95%	113.48%
91,645	83,469	-8,176	-8.92%	0.26%	N. Broadway Annex	170,646	4,589	-166,057	-97.31%	-90.67%
462,923	427,038	-35,885	-7.75%	-5.35%	North Broadway	33,289	35,719	2,430	7.30%	20.51%
8,275,487	8,759,129	483,642	5.84%	7.19%	Out of State	221,710	138,045	-83,665	-37.74%	-39.15%
783,328	798,024	14,696	1.88%	5.68%	Pearl Street Mall	10,867	47,995	37,128	341.67%	11.16%
1,973,429	1,663,041	-310,387	-15.73%	-16.30%	Public Utilities	62,140	61,232	-908	-1.46%	-17.33%
693,102	717,677	24,575	3.55%	1.91%	Table Mesa	7,174	2,249	-4,925	-68.65%	-61.75%
345,287	328,395	-16,892	-4.89%	2.19%	The Meadows	30,996	4,689	-26,307	-84.87%	-24.16%
331,291	314,478	-16,813	-5.08%	1.26%	UHGED (the "hill")	26,177	19,090	-7,087	-27.07%	-20.11%
362,592	509,781	147,189	40.59%	48.36%	University of Colorado	835,453	2,663,989	1,828,537	218.87%	362.18%
39,874	1,620	-38,254	-95.94%	-28.04%	Unlicensed Receipts	23,580	-21,962	-45,543	-193.14%	-50.09%
1,773,507	1,578,963	-194,544	-10.97%	-1.33%	All Other Boulder	1,491,443	1,106,905	-384,538	-25.78%	-21.37%
<b>32,067,597</b>	<b>32,422,808</b>	<b>355,211</b>	<b>1.11%</b>	<b>1.10%</b>	<b>Total</b>	<b>8,913,643</b>	<b>9,148,343</b>	<b>234,700</b>	<b>2.63%</b>	<b>9.77%</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										25,686,474	665,452,694	-76.35%	3.86%
	2020	7,761,028	7,370,943	10,025,017										25,156,988	651,735,453	-2.06%	3.86%
	2021	8,059,343	7,608,759	10,351,245										26,019,347	674,076,347	3.43%	3.86%
	2022	9,592,143	9,009,882	11,376,046										29,978,071	776,633,964	15.21%	3.86%
	2023	10,246,130	9,156,111	12,665,356										32,067,597	830,766,754	6.97%	3.86%
	<b>2024</b>	<b>10,556,772</b>	<b>9,223,353</b>	<b>12,642,682</b>										<b>32,422,808</b>	<b>839,969,120</b>	<b>1.11%</b>	<b>3.86%</b>
	Change from prior year (month)		3.03%	0.73%	-0.18%												
Change from prior year (YTD)		3.03%	1.95%	1.11%													
<b>Business Use Tax</b>	2019	871,308	955,369	1,113,030										2,939,707	76,158,207	66.80%	3.86%
	2020	654,578	1,384,693	903,331										2,942,602	76,233,225	0.10%	3.86%
	2021	1,093,683	922,423	1,358,876										3,374,982	87,434,767	14.69%	3.86%
	2022	801,989	796,506	1,338,778										2,937,273	76,095,155	-12.97%	3.86%
	2023	923,424	711,000	1,607,058										3,241,482	83,976,210	10.36%	3.86%
	<b>2024</b>	<b>849,584</b>	<b>620,114</b>	<b>1,137,950</b>										<b>2,607,648</b>	<b>67,555,636</b>	<b>-19.55%</b>	<b>3.86%</b>
	Change from prior year (month)		-8.00%	-12.78%	-29.19%												
Change from prior year (YTD)		-8.00%	-10.08%	-19.55%													
<b>Construction Use Tax</b>	2019	444,168	1,245,000	1,021,676										2,710,844	70,229,119	105.84%	3.86%
	2020	182,837	810,198	1,463,531										2,456,566	63,641,594	-9.38%	3.86%
	2021	1,015,642	810,738	776,246										2,602,626	67,425,544	5.95%	3.86%
	2022	1,405,836	1,491,714	1,289,094										4,186,644	108,462,280	60.86%	3.86%
	2023	1,528,237	1,835,363	848,775										4,212,375	109,128,895	0.61%	3.86%
	<b>2024</b>	<b>1,135,899</b>	<b>1,476,736</b>	<b>2,322,348</b>										<b>4,934,982</b>	<b>127,849,284</b>	<b>17.15%</b>	<b>3.86%</b>
	Change from prior year (month)		-25.67%	-19.54%	173.61%												
Change from prior year (YTD)		-25.67%	-22.33%	17.15%													
<b>Motor Vehicle Use Tax</b>	2019	558,802	409,378	368,653										1,336,833	34,632,984	62.63%	3.86%
	2020	459,561	416,162	277,748										1,153,470	29,882,634	-13.72%	3.86%
	2021	553,658	539,761	477,063										1,570,482	40,686,062	36.15%	3.86%
	2022	489,417	405,726	646,263										1,541,406	39,932,798	-1.85%	3.86%
	2023	534,028	425,121	500,637										1,459,786	37,818,288	-5.30%	3.86%
	<b>2024</b>	<b>614,611</b>	<b>466,478</b>	<b>524,624</b>										<b>1,605,713</b>	<b>41,598,775</b>	<b>10.00%</b>	<b>3.86%</b>
	Change from prior year (month)		15.09%	9.73%	4.79%												
Change from prior year (YTD)		15.09%	12.71%	10.00%													
<b>TOTAL</b>	2019	10,464,730	10,099,371	12,109,757										32,673,858	846,473,005	73.99%	3.86%
	2020	9,058,004	9,981,996	12,669,627										31,709,626	821,492,906	-2.95%	3.86%
	2021	10,722,326	9,881,681	12,963,430										33,567,437	869,622,720	5.86%	3.86%
	2022	12,289,385	11,703,828	14,650,181										38,643,394	1,001,124,197	15.12%	3.86%
	2023	13,231,819	12,127,595	15,621,826										40,981,240	1,061,690,147	6.05%	3.86%
	<b>2024</b>	<b>13,156,866</b>	<b>11,786,681</b>	<b>16,627,604</b>										<b>41,571,151</b>	<b>1,076,972,816</b>	<b>1.44%</b>	<b>3.86%</b>
	Change from prior year (month)		-0.57%	-2.81%	6.44%												
Change from prior year (YTD)		-0.57%	-1.64%	1.44%													