



# City of Boulder Finance

## REVENUE REPORT

June 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 July 2024 and is largely attributed to economic activity through the month of June. 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	June YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$64,855,941	\$66,235,012	\$1,379,071	2.13%	2.10%
Rec MJ Additional 3.5%*	697,715	606,129	-91,586	-13.13%	-17.95%
Business Use Tax	4,942,914	4,720,467	-222,447	-4.50%	-8.96%
Construction Use Tax	7,869,674	7,848,855	-20,820	-0.26%	21.52%
Motor Vehicle Use Tax	3,170,716	3,013,355	-157,361	-4.96%	1.47%
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$81,536,960</b>	<b>\$82,423,818</b>	<b>\$886,858</b>	<b>1.09%</b>	<b>2.73%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	594,448	1,002,884	408,436	68.71%	196.84%
Use Tax Audit Revenue	853,289	607,705	-245,584	-28.78%	-8.45%
<b>Total Sales and Use Tax</b>	<b>\$82,984,697</b>	<b>\$84,034,407</b>	<b>\$1,049,710</b>	<b>1.26%</b>	<b>3.42%</b>

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

**Other Tax Revenues**

Miscellaneous Tax Statistics	June YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$3,928,724	\$4,054,892	\$126,168	3.21%	4.46%
Admissions Tax	199,295	399,251	199,956	100.33%	204.88%
Disposable Bag Fee	111,310	154,869	43,559	39.13%	14.56%
Electronic Smoking Device Tax	327,185	256,638	-70,548	-21.56%	-17.35%
Food Service Tax	386,914	377,106	-9,808	-2.53%	4.53%
Rec Marijuana Excise Tax	128,865	77,106	-51,759	-40.17%	-44.29%
Short-Term Rental Tax	825,710	879,026	53,316	6.46%	38.76%
Sugar Sweetened Beverage Tax	1,978,741	2,039,650	60,909	3.08%	0.03%
Trash Tax	881,303	846,646	-34,657	-3.93%	-2.34%

## Revenue Trends and Changes

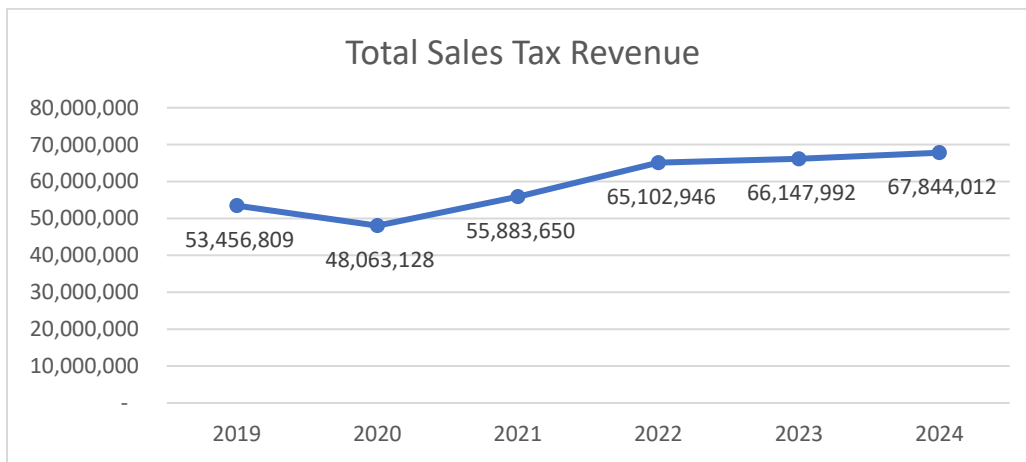
### Overview

June YTD sales and use tax based upon current economic activity increased from June 2023 by \$886,858 or 1.1%.

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 June 2023 by \$1,049,710 or 1.3%.

### Sales Tax

YTD June 2024 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$1,696,020 (or 2.6%) when compared to YTD June 2023, primarily due to sales tax audit in the Computer Related Business Sector industry code. 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 eight business sectors: Apparel Stores (up 13.8%), Automotive Trade (up 0.8%), Computer Related Business Sector (up 23.8%), Construction (up 39.2%), Eating Places (up 2.7%), Food Stores (up 5.6%), Home Furnishings (up 6.1%), and All Other (up 15.5%). Notably, General Retail continues its slide, declining 10.1%. The twelve-month change for June sales tax of 2.8% lagged the Consumer Price Index (CPI) for All Urban Consumers of 3.0%<sup>1</sup>.

### Other Taxes

Short-Term Rental tax increased 6.46%, Accommodations Tax increased 3.2%, and Admissions Tax increased by 100.0%. Marijuana taxes continued their slide with the additional 3.5% tax on Recreational Marijuana *decreasing* by 13.1% and Recreational Marijuana Excise Tax decreasing 40.2%. Disposable Bag Fee increased 39.1% 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 21.6% and the Sugar-Sweetened Beverage tax increased by 3.1%.

<sup>1</sup> U.S. Bureau of Labor Statistics, July 11, 2024

Chart 1: YTD Sales and Use Tax by Fund

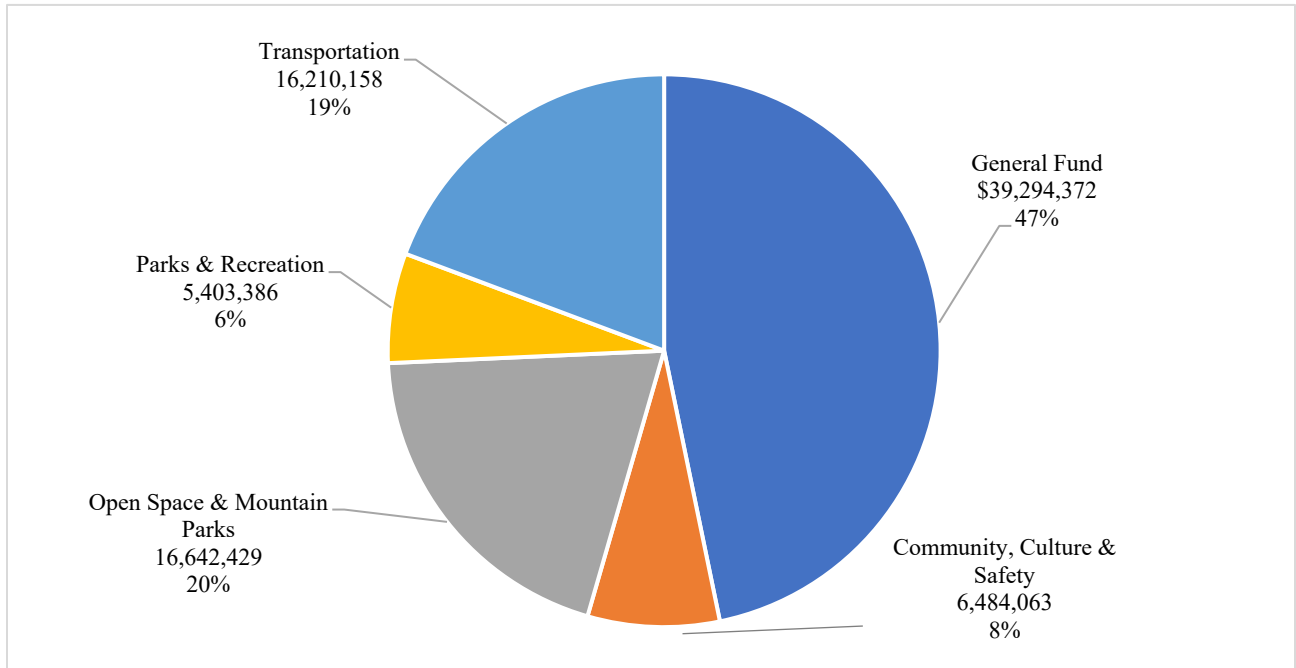
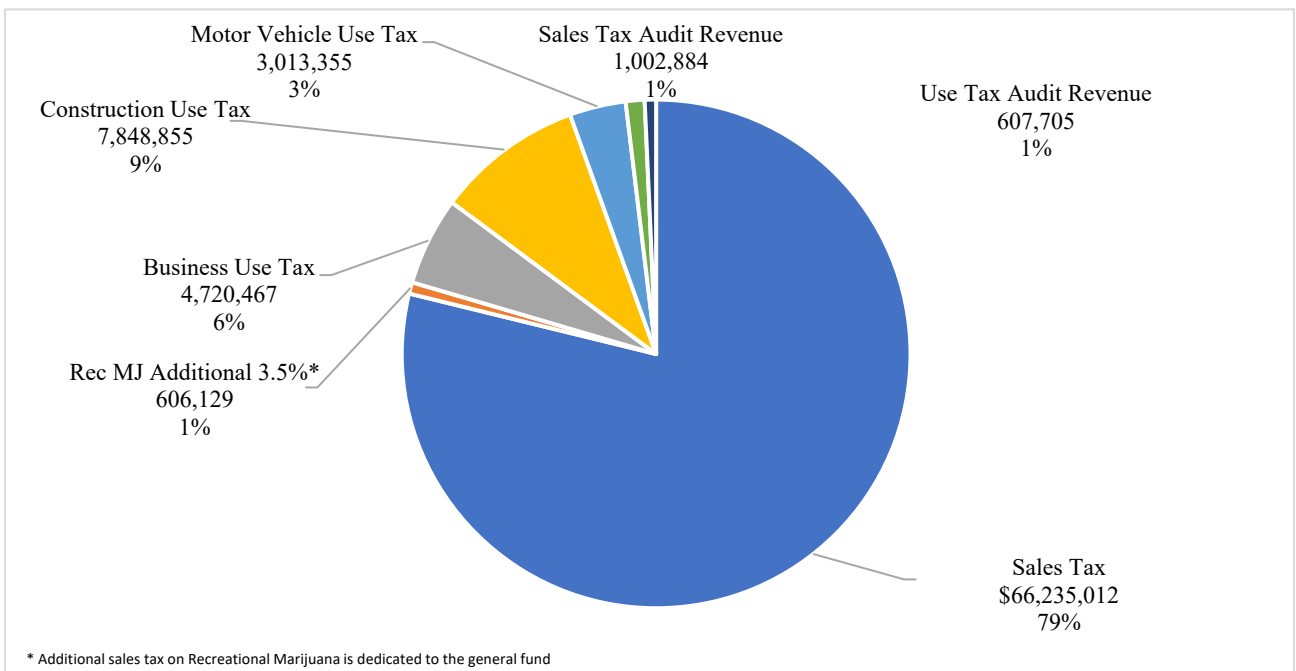


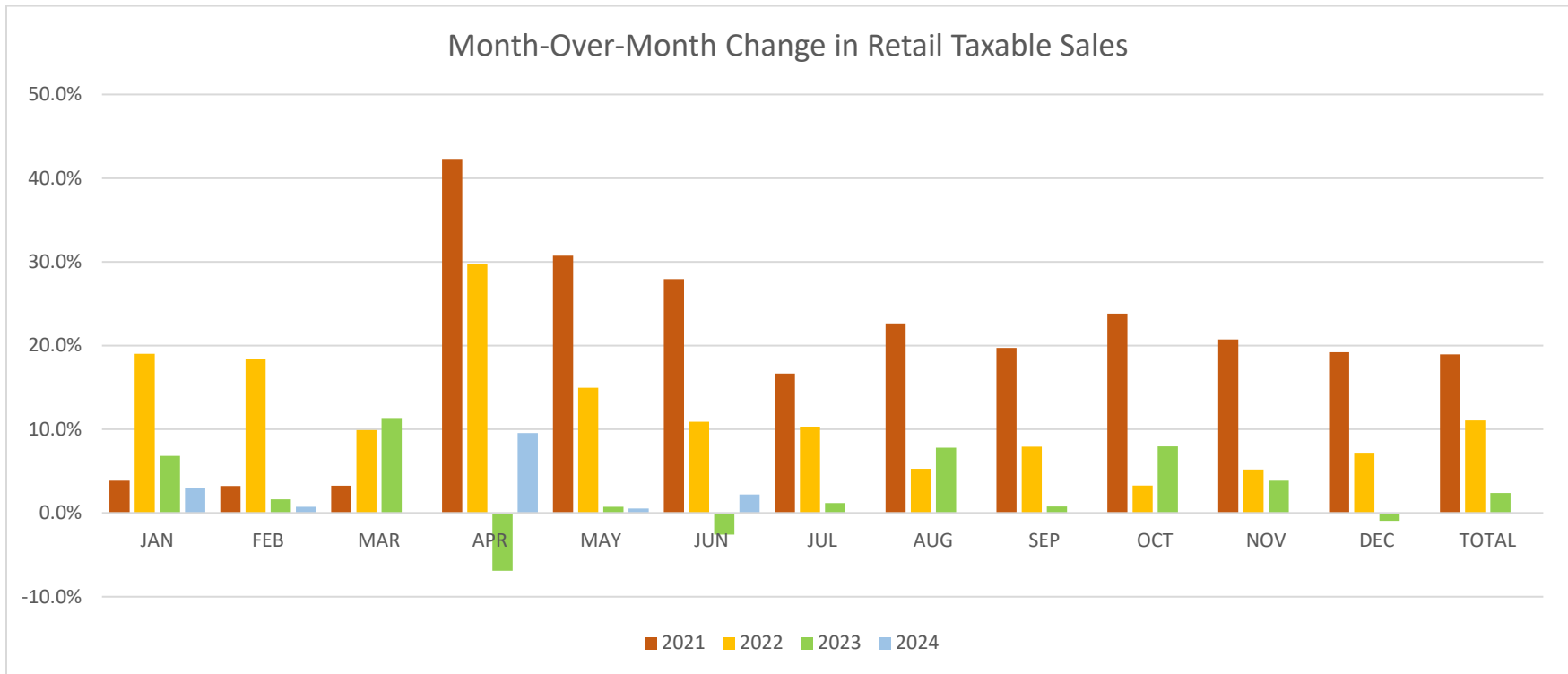
Chart 2: YTD Sales & Use Tax by Type



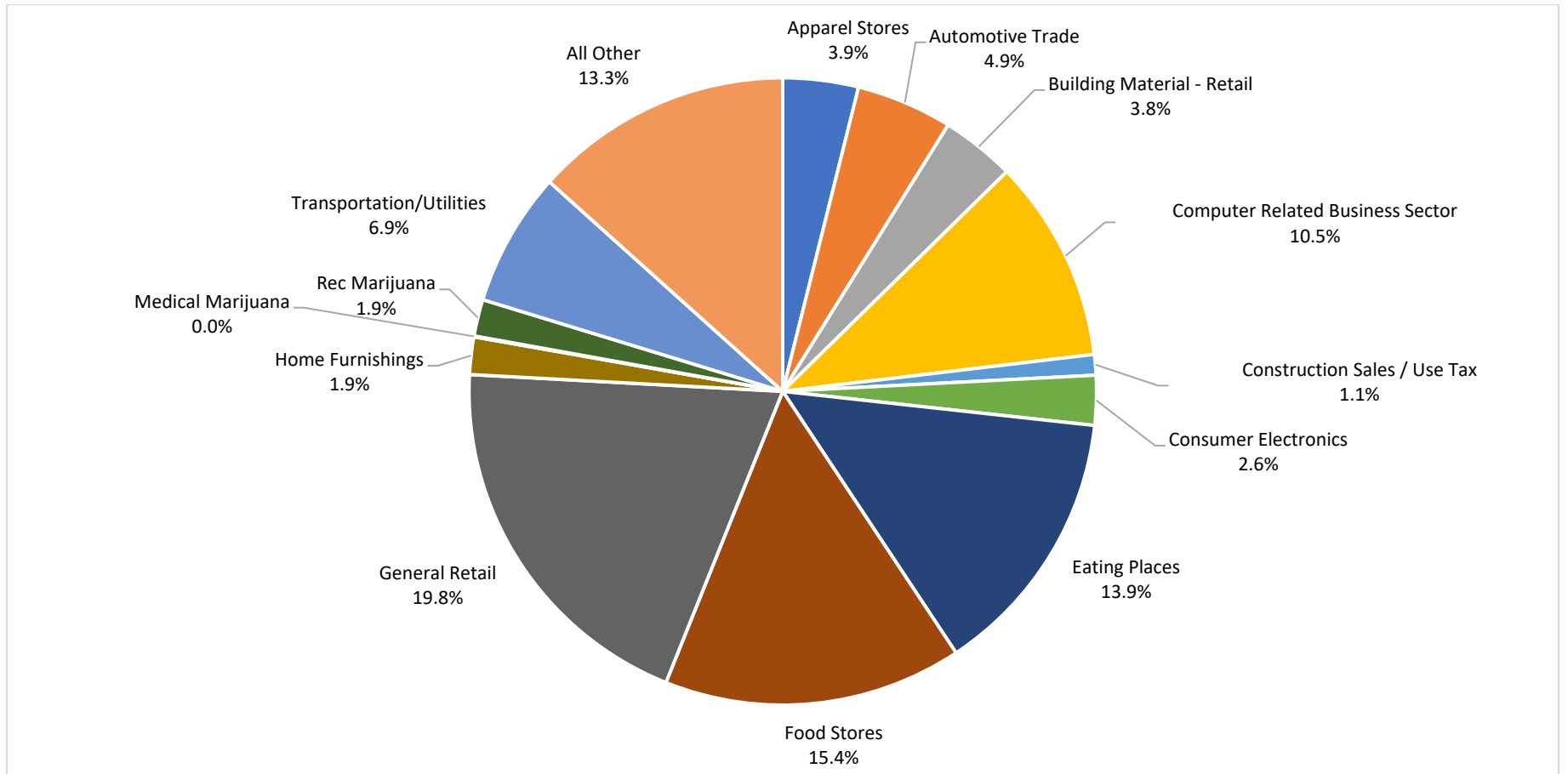
## Retail Sales Tax

- 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. June 2024 retail sales tax revenue increased 2.2% compared to June 2023 revenue (including audit revenue and the additional recreational marijuana sales tax).

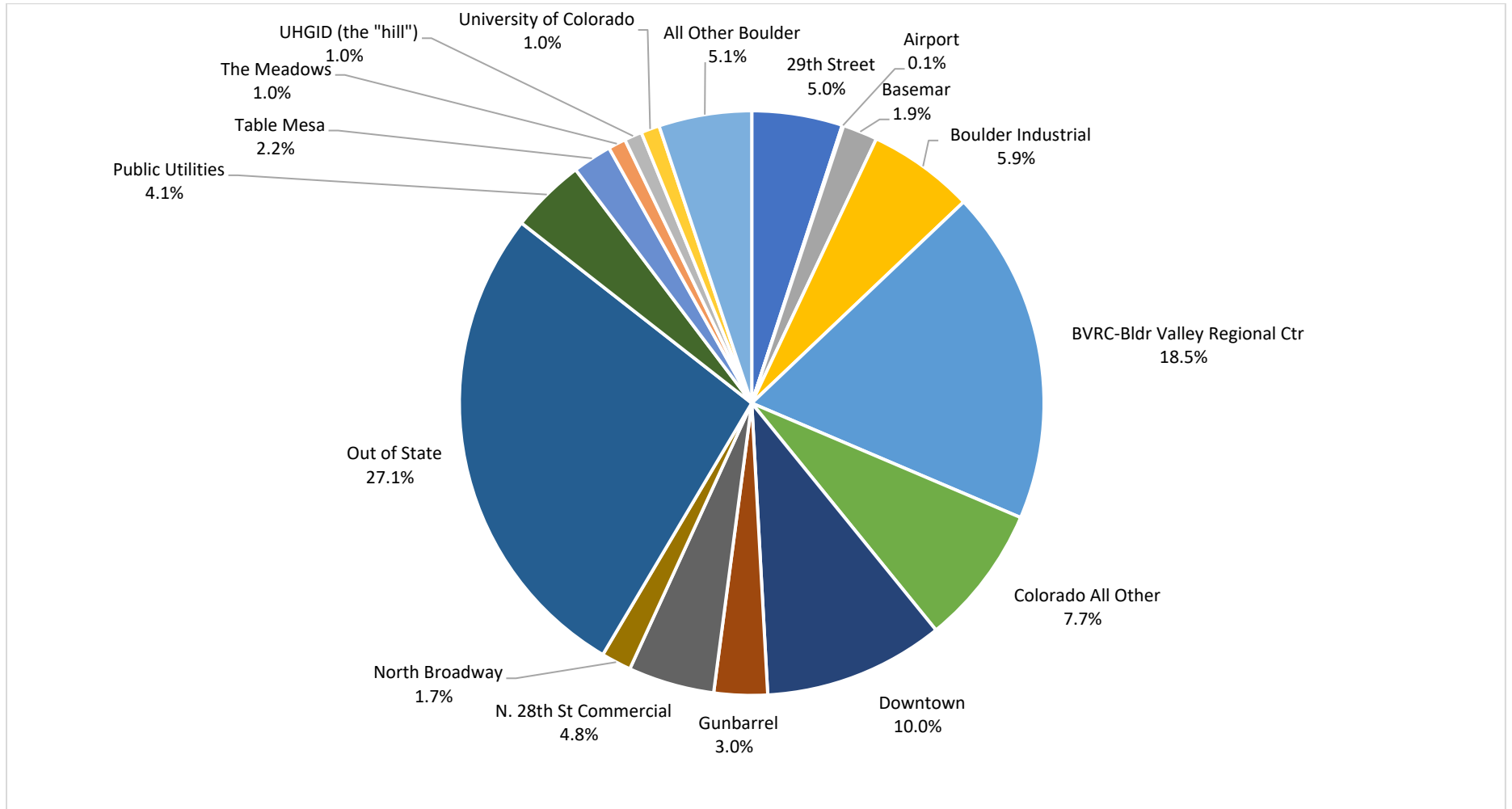
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**Chart 4: Sales Tax by Industry**



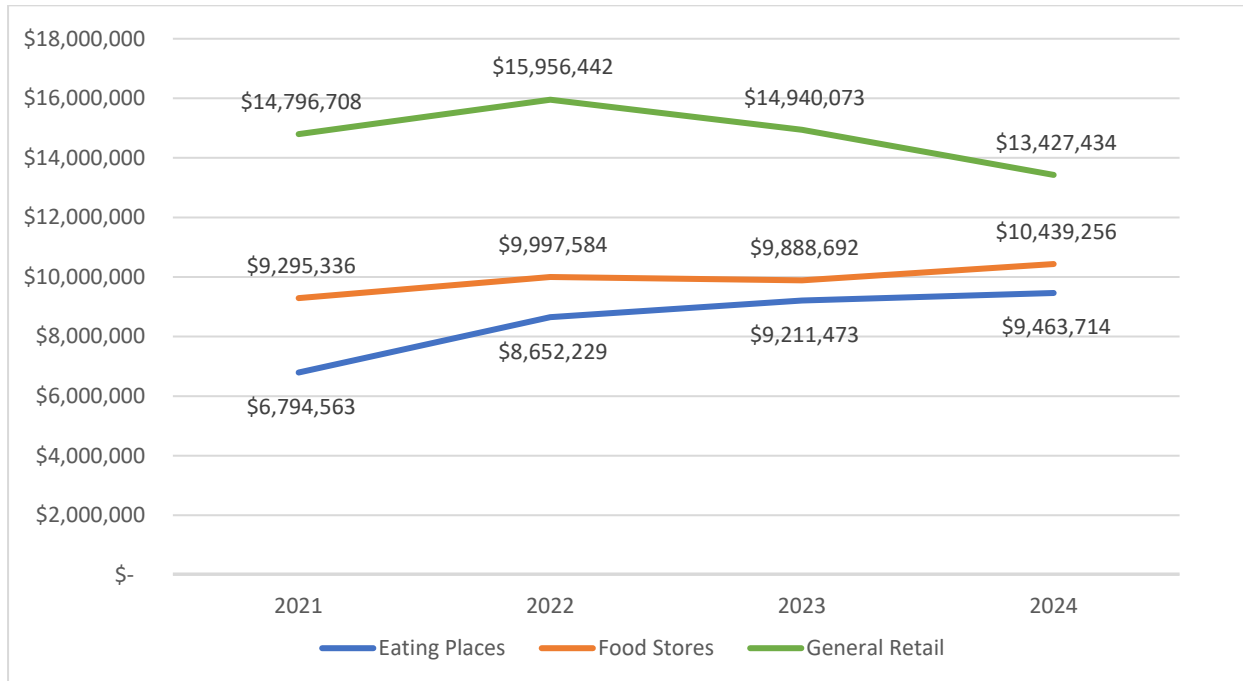
**Chart 5: Sales Tax by Geographic Area<sup>2</sup>**



<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

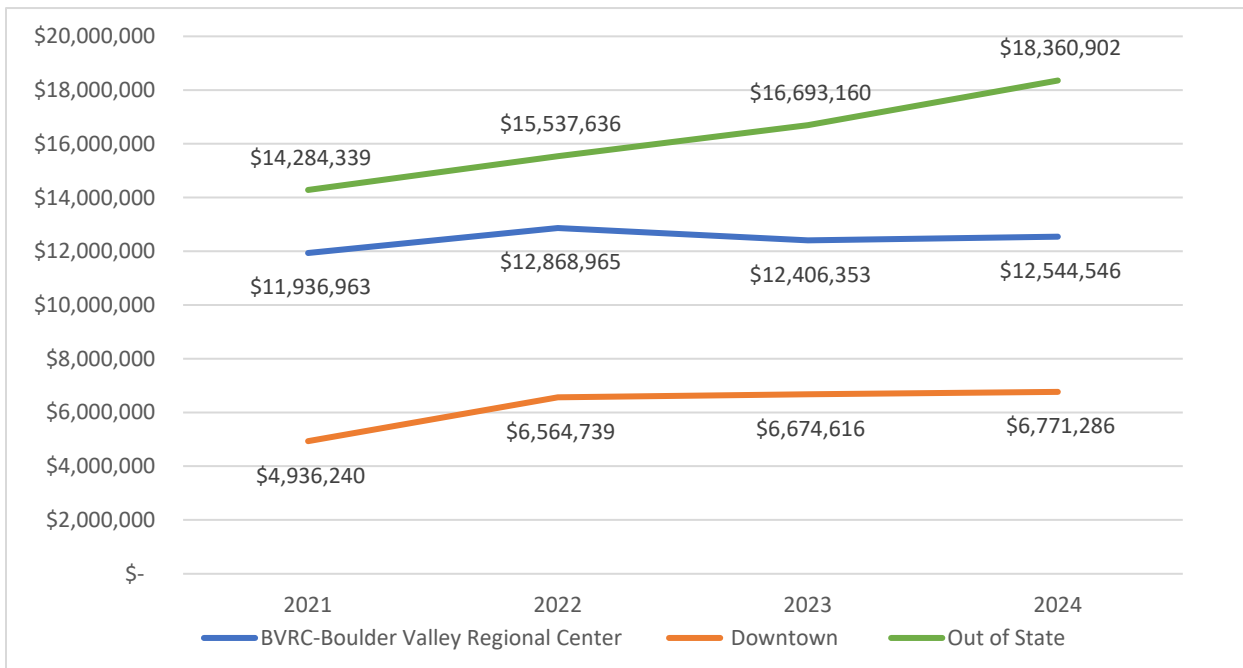
The chart below highlights the three-highest grossing industries. Combined these three industries generate approximately half of total retail sales tax revenue for the period.



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.



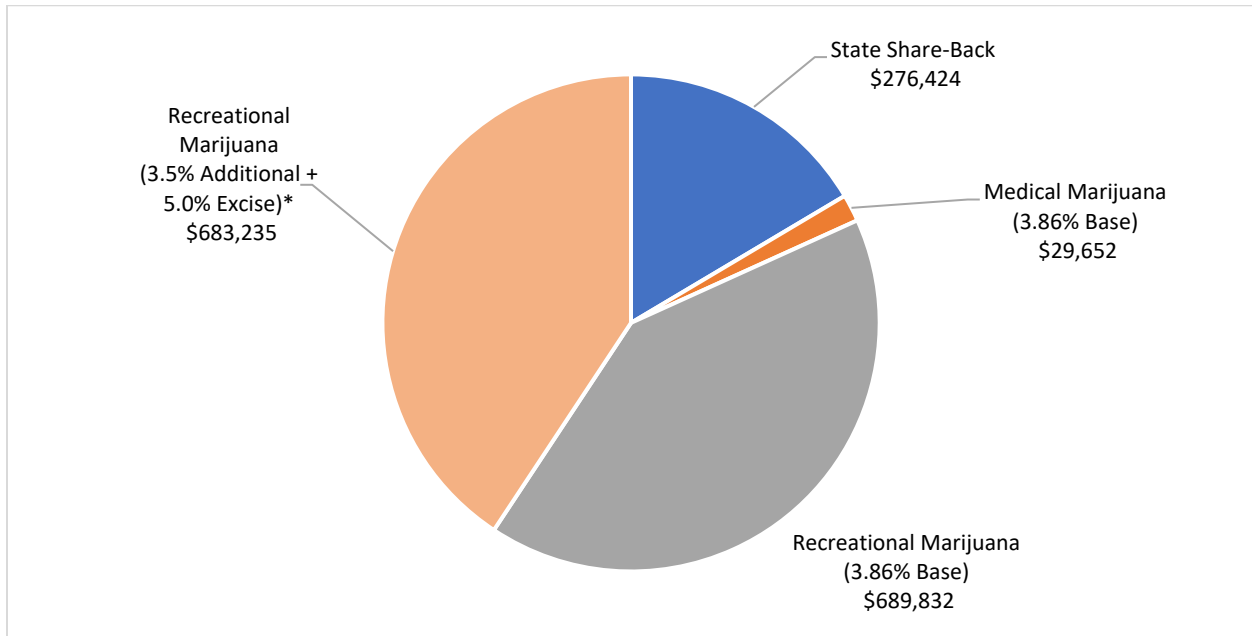
Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown  
Totals may not tie to exhibits due to rounding.



## Marijuana Tax Revenues

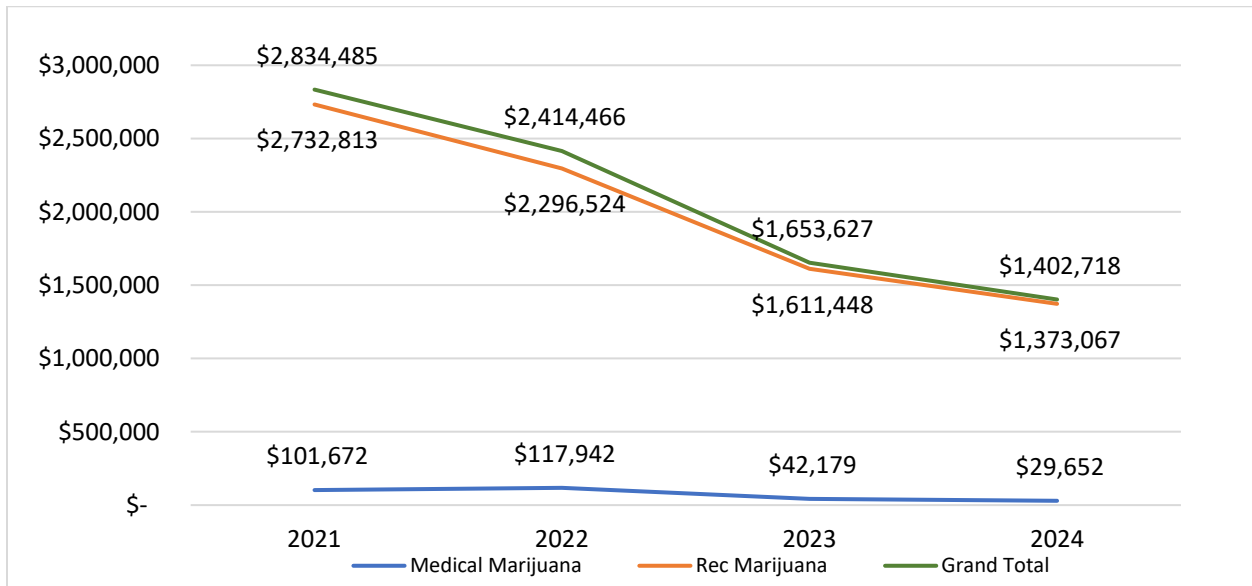
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

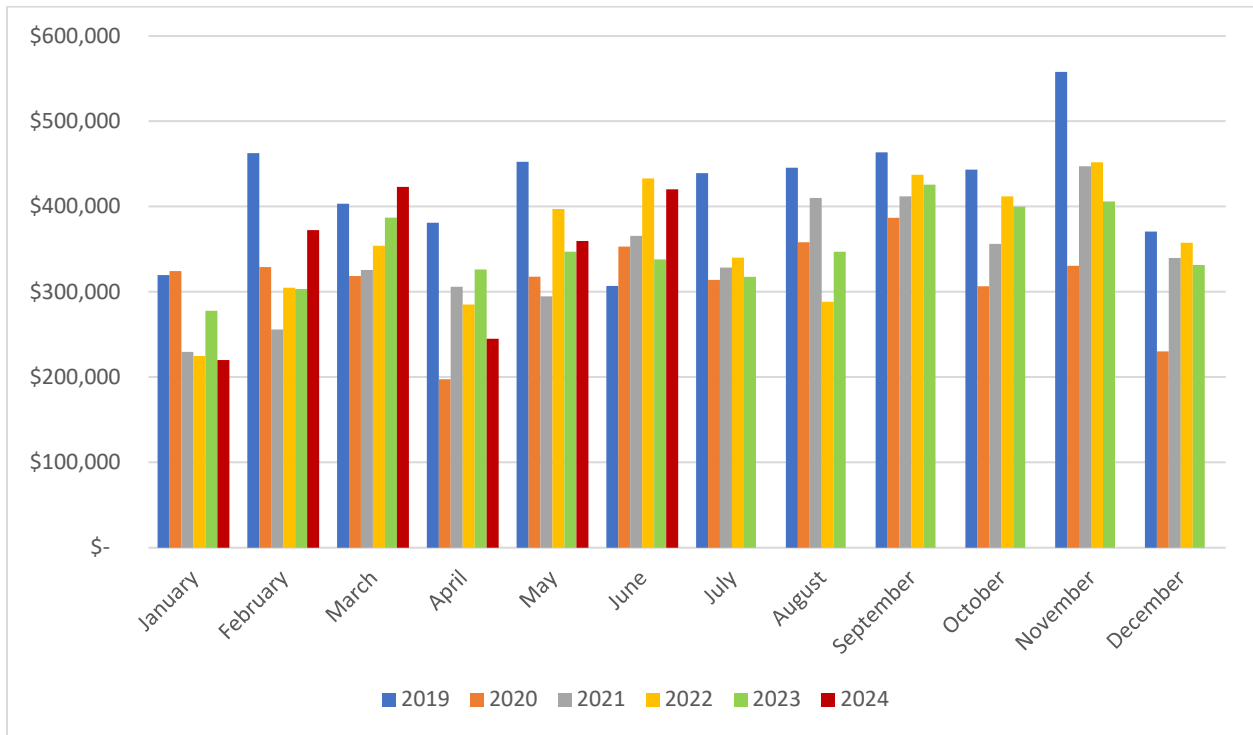


<sup>3</sup> Rec Marijuana excludes state share back payments.

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	June YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$66,147,992	\$67,844,012	80.73%	2.56%	2.83%
Business Use Tax	5,796,314	5,328,185	6.34%	-8.08%	-8.90%
Construction Use Tax	7,869,674	7,848,855	9.34%	-0.26%	21.52%
Motor Vehicle Use Tax	3,170,716	3,013,355	3.59%	-4.96%	1.47%
<b>Total Sales and Use Tax</b>	<b>\$82,984,697</b>	<b>\$84,034,407</b>	<b>100.00%</b>	<b>1.26%</b>	<b>3.42%</b>

Total Net Sales/Use Tax Receipts by Industry Type	June YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$2,329,854	\$2,646,163	3.15%	13.58%	15.80%
Automotive Trade	6,529,111	6,406,703	7.62%	-1.87%	4.08%
Building Material - Retail	2,737,987	2,595,615	3.09%	-5.20%	-7.12%
Computer Related Business Sector	6,832,231	8,330,975	9.91%	21.94%	0.26%
Construction Sales / Use Tax	8,461,253	8,772,793	10.44%	3.68%	25.36%
Consumer Electronics	2,168,249	1,813,927	2.16%	-16.34%	0.51%
Eating Places	9,237,930	9,513,946	11.32%	2.99%	5.74%
Food Stores	9,965,364	10,542,306	12.55%	5.79%	4.82%
General Retail	15,333,057	13,765,568	16.38%	-10.22%	-13.07%
Home Furnishings	1,235,494	1,311,972	1.56%	6.19%	-1.30%
Medical Marijuana	42,179	29,652	0.04%	-29.70%	-36.74%
Rec Marijuana*	1,482,583	1,295,961	1.54%	-12.59%	-16.61%
Transportation/Utilities	4,987,851	4,894,211	5.82%	-1.88%	-1.79%
All Other*	11,641,554	12,114,615	14.42%	4.06%	17.88%
<b>Total Sales and Use Tax</b>	<b>\$82,984,697</b>	<b>\$84,034,407</b>	<b>100.00%</b>	<b>1.26%</b>	<b>3.42%</b>

Total Net Sales/Use Tax Receipts by Geographic Area	June YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
29th Street	\$3,555,122	\$3,467,179	4.13%	-2.47%	0.45%
Airport	157,329	112,836	0.13%	-28.28%	-2.49%
Basemar	1,344,889	2,010,732	2.39%	49.51%	26.95%
Boulder County	1,156,179	1,264,703	1.50%	9.39%	10.35%
Boulder Industrial	8,271,392	6,664,228	7.93%	-19.43%	-6.85%
BVRC-Boulder Valley Regional Center	12,684,344	13,370,977	15.91%	5.41%	1.32%
Colorado All Other	440,438	433,453	0.52%	-1.59%	10.50%
County Clerk	3,170,716	3,013,355	3.59%	-4.96%	1.47%
Downtown	4,490,527	4,699,728	5.59%	4.66%	6.70%
Downtown Extension	119,632	53,228	0.06%	-55.51%	-53.37%
East Downtown	460,104	452,587	0.54%	-1.63%	8.58%
Gunbarrel Commercial	813,232	849,168	1.01%	4.42%	2.32%
Gunbarrel Industrial	3,744,076	2,737,670	3.26%	-26.88%	-27.22%
Metro Denver	3,381,247	3,837,329	4.57%	13.49%	17.60%
N. 28th St Commercial	3,820,014	3,663,057	4.36%	-4.11%	5.50%
N. Broadway Annex	398,474	232,035	0.28%	-41.77%	-27.06%
North Broadway	1,059,247	967,954	1.15%	-8.62%	-5.83%
Out of State	17,051,950	18,691,757	22.24%	9.62%	7.66%
Pearl Street Mall	2,015,335	1,968,981	2.34%	-2.30%	2.88%
Public Utilities	3,355,974	2,948,651	3.51%	-12.14%	-11.54%
Table Mesa	1,447,158	1,474,424	1.75%	1.88%	1.42%
The Meadows	817,428	668,469	0.80%	-18.22%	-13.31%
UHGD (the "hill")	676,723	723,401	0.86%	6.90%	6.12%
University of Colorado	1,561,041	3,441,049	4.09%	120.43%	201.23%
Unlicensed Receipts	386,443	322,692	0.38%	-16.50%	-49.47%
All Other Boulder	6,605,683	5,964,765	7.10%	-9.70%	-8.00%
<b>Total Sales and Use Tax</b>	<b>\$82,984,697</b>	<b>\$84,034,407</b>	<b>100.00%</b>	<b>1.26%</b>	<b>3.42%</b>

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
June YTD						June YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
2,319,296	2,639,818	320,522	13.82%	15.70%	Apparel Stores	10,558	6,346	-4,212	-39.90%	40.23%
3,329,912	3,357,502	27,589	0.83%	6.26%	Automotive Trade	3,199,199	3,049,201	-149,998	-4.69%	1.70%
2,724,395	2,585,717	-138,678	-5.09%	-7.26%	Building Material - Retail	13,592	9,898	-3,694	-27.18%	18.12%
5,729,331	7,097,614	1,368,282	23.88%	5.05%	Computer Related Business Sector	1,102,900	1,233,362	130,462	11.83%	-24.50%
517,517	720,197	202,681	39.16%	64.61%	Construction Sales / Use Tax	7,943,737	8,052,596	108,859	1.37%	22.14%
2,087,881	1,737,088	-350,793	-16.80%	-13.32%	Consumer Electronics	80,368	76,839	-3,529	-4.39%	369.71%
9,211,473	9,463,714	252,241	2.74%	5.71%	Eating Places	26,457	50,232	23,774	89.86%	11.92%
9,888,692	10,439,256	550,563	5.57%	4.62%	Food Stores	76,671	103,051	26,379	34.41%	31.03%
14,940,073	13,427,434	-1,512,639	-10.12%	-11.10%	General Retail	392,984	338,134	-54,850	-13.96%	-57.73%
1,231,767	1,306,726	74,959	6.09%	-1.39%	Home Furnishings	3,727	5,246	1,520	40.77%	27.52%
41,978	29,612	-12,366	-29.46%	-35.82%	Medical Marijuana	201	39	-162	-80.45%	-94.40%
1,476,962	1,283,354	-193,608	-13.11%	-16.83%	Rec Marijuana	5,621	12,607	6,986	124.28%	64.23%
4,810,490	4,699,356	-111,133	-2.31%	-1.71%	Transportation/Utilities	177,361	194,855	17,494	9.86%	-3.63%
7,838,225	9,056,625	1,218,400	15.54%	30.02%	All Other	3,803,329	3,057,990	-745,339	-19.60%	-7.81%
<b>66,147,992</b>	<b>67,844,012</b>	<b>1,696,020</b>	<b>2.56%</b>	<b>2.83%</b>	<b>Total</b>	<b>16,836,705</b>	<b>16,190,395</b>	<b>-646,310</b>	<b>-3.84%</b>	<b>5.93%</b>

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
June YTD						June YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
3,373,877	3,400,495	26,618	0.79%	1.85%	29th Street	181,245	66,684	-114,561	-63.21%	-41.72%
97,559	56,238	-41,321	-42.36%	-36.29%	Airport	59,769	56,598	-3,172	-5.31%	31.09%
1,280,091	1,303,704	23,613	1.84%	-0.89%	Basemars	64,798	707,027	642,229	991.13%	762.28%
865,371	1,010,880	145,509	16.81%	24.51%	Boulder County	290,808	253,822	-36,985	-12.72%	-35.70%
4,026,201	4,001,686	-24,515	-0.61%	8.13%	Boulder Industrial	4,245,191	2,662,542	-1,582,649	-37.28%	-21.73%
12,406,353	12,544,546	138,193	1.11%	-0.21%	BVRC-Boulder Valley Regional Center	277,991	826,431	548,440	197.29%	95.65%
397,551	407,947	10,396	2.62%	10.22%	Colorado All Other	42,887	25,506	-17,381	-40.53%	13.79%
0	0	0	0.00%	0.00%	County Clerk	3,170,716	3,013,355	-157,361	-4.96%	1.47%
4,266,823	4,410,962	144,139	3.38%	3.56%	Downtown	223,703	288,766	65,062	29.08%	68.95%
19,875	30,389	10,514	52.90%	-18.95%	Downtown Extension	99,757	22,839	-76,918	-77.11%	-64.09%
409,546	422,368	12,822	3.13%	-3.69%	East Downtown	50,559	30,220	-20,339	-40.23%	79.01%
811,634	847,921	36,287	4.47%	2.41%	Gunbarrel Commercial	1,598	1,248	-351	-21.95%	-13.78%
1,262,346	1,157,674	-104,672	-8.29%	-28.39%	Gunbarrel Industrial	2,481,730	1,579,996	-901,734	-36.33%	-26.43%
3,257,517	3,644,608	387,092	11.88%	16.38%	Metro Denver	123,731	192,721	68,990	55.76%	48.40%
3,360,838	3,235,148	-125,691	-3.74%	-6.14%	N. 28th St Commercial	459,176	427,909	-31,267	-6.81%	117.97%
224,813	221,841	-2,972	-1.32%	-0.96%	N. Broadway Annex	173,662	10,194	-163,468	-94.13%	-88.69%
950,499	902,584	-47,915	-5.04%	-4.52%	North Broadway	108,748	65,370	-43,377	-39.89%	-20.09%
16,693,160	18,360,902	1,667,742	9.99%	8.04%	Out of State	358,790	330,855	-27,935	-7.79%	-15.67%
1,978,371	1,907,567	-70,804	-3.58%	2.72%	Pearl Street Mall	36,963	61,413	24,450	66.15%	11.98%
3,223,395	2,811,994	-411,401	-12.76%	-11.70%	Public Utilities	132,580	136,657	4,078	3.08%	-8.15%
1,435,732	1,470,097	34,365	2.39%	1.75%	Table Mesa	11,426	4,327	-7,099	-62.13%	-66.55%
730,885	661,188	-69,697	-9.54%	-5.73%	The Meadows	86,543	7,281	-79,262	-91.59%	-77.03%
649,282	668,069	18,787	2.89%	4.22%	UHGID (the "hill")	27,441	55,332	27,891	101.64%	65.01%
546,464	698,263	151,799	27.78%	42.99%	University of Colorado	1,014,577	2,742,786	1,728,209	170.34%	339.70%
215,498	185,471	-30,027	-13.93%	-33.71%	Unlicensed Receipts	170,945	137,221	-33,724	-19.73%	-61.07%
3,664,312	3,481,471	-182,842	-4.99%	2.83%	All Other Boulder	2,941,371	2,483,295	-458,076	-15.57%	-20.47%
<b>66,147,992</b>	<b>67,844,012</b>	<b>1,696,020</b>	<b>2.56%</b>	<b>2.83%</b>	<b>Total</b>	<b>16,836,705</b>	<b>16,190,395</b>	<b>-646,310</b>	<b>-3.84%</b>	<b>5.93%</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
Retail Sales Tax	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278							53,465,279	1,385,110,855	-50.77%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890							47,661,385	1,234,750,912	-10.86%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601							55,883,650	1,447,762,953	17.25%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781	13,273,480							65,102,946	1,686,604,814	16.50%	3.86%
	2023	10,246,130	9,156,111	12,665,356	10,465,614	10,686,280	12,928,501							66,147,992	1,713,678,554	1.61%	3.86%
	2024	10,556,772	9,223,353	12,642,682	11,464,301	10,743,033	13,213,870							67,844,012	1,757,616,891	2.56%	3.86%
Change from prior year (month)		3.03%	0.73%	-0.18%	9.54%	0.53%	2.21%										
Change from prior year (YTD)		3.03%	1.95%	1.11%	3.18%	2.65%	2.56%										
Business Use Tax	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363							6,019,309	155,940,638	241.53%	3.86%
	2020	654,578	1,384,693	903,331	858,280	1,167,413	982,473							5,950,768	154,164,983	-1.14%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691							6,704,475	173,691,062	12.67%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528							6,034,577	156,336,181	-9.99%	3.86%
	2023	923,424	711,000	1,607,058	519,560	816,509	1,218,764							5,796,314	150,163,582	-3.95%	3.86%
	2024	849,584	620,114	1,137,950	858,789	677,125	1,184,623							5,328,185	138,035,876	-8.08%	3.86%
Change from prior year (month)		-8.00%	-12.78%	-29.19%	65.29%	-17.07%	-2.80%										
Change from prior year (YTD)		-8.00%	-10.08%	-19.55%	-7.83%	-9.48%	-8.08%										
Construction Use Tax	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923							6,252,677	161,986,451	374.77%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940							5,678,301	147,106,231	-9.19%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950							6,442,751	166,910,648	13.46%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378							7,183,954	186,112,795	11.50%	3.86%
	2023	1,528,238	1,835,363	848,775	1,174,702	1,021,741	1,460,855							7,869,674	203,877,566	9.55%	3.86%
	2024	1,135,899	1,476,736	2,322,348	585,222	876,850	1,451,800							7,848,855	203,338,200	-0.26%	3.86%
Change from prior year (month)		-25.67%	-19.54%	173.61%	-50.18%	-14.18%	-0.62%										
Change from prior year (YTD)		-25.67%	-22.33%	17.15%	2.47%	-0.18%	-0.26%										
Motor Vehicle Use Tax	2019	558,802	409,378	368,653	388,198	404,479	389,684							2,519,193	65,264,077	206.47%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303							2,012,139	52,127,951	-20.13%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328							3,257,841	84,400,026	61.91%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149							3,044,112	78,863,005	-6.56%	3.86%
	2023	534,029	425,121	500,637	588,954	582,153	539,823							3,170,716	82,142,911	4.16%	3.86%
	2024	614,611	466,478	524,624	561,155	419,171	427,317							3,013,355	78,066,202	-4.96%	3.86%
Change from prior year (month)		15.09%	9.73%	4.79%	-4.72%	-28.00%	-20.84%										
Change from prior year (YTD)		15.09%	12.71%	10.00%	5.77%	-1.70%	-4.96%										
TOTAL	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248							68,256,458	1,768,302,021	263.46%	3.86%
	2020	9,058,004	9,981,996	12,669,627	8,946,198	8,994,163	11,652,605							61,302,593	1,588,150,077	-10.19%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570							72,288,717	1,872,764,689	17.92%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535							81,365,588	2,107,916,796	12.56%	3.86%
	2023	13,231,820	12,127,595	15,621,826	12,748,830	13,106,683	16,147,944							82,984,697	2,149,862,614	1.99%	3.86%
	2024	13,156,866	11,786,681	16,627,604	13,469,467	12,716,179	16,277,610							84,034,407	2,177,057,169	1.26%	3.86%
Change from prior year (month)		-0.57%	-2.81%	6.44%	5.65%	-2.98%	0.80%										
Change from prior year (YTD)		-0.57%	-1.64%	1.44%	2.44%	1.38%	1.26%										