



City of Boulder Finance

REVENUE REPORT

July 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 August 2024 and is largely attributed to economic activity through the month of July. 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	July YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$75,364,728	\$76,979,239	\$1,614,511	2.14%	2.17%
Rec MJ Additional 3.5%*	823,802	710,677	-113,125	-13.73%	-14.51%
Business Use Tax	5,747,626	5,461,169	-286,457	-4.98%	-9.74%
Construction Use Tax	8,642,826	9,820,841	1,178,015	13.63%	32.40%
Motor Vehicle Use Tax	3,574,586	3,558,857	-15,729	-0.44%	5.47%
Total Sales & Use Tax based on current economic activity	\$94,153,568	\$96,530,783	\$2,377,215	2.52%	3.76%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	678,284	1,223,322	545,038	80.36%	184.73%
Use Tax Audit Revenue	853,289	574,342	-278,947	-32.69%	-10.72%
Total Sales and Use Tax	\$95,685,141	\$98,328,447	\$2,643,306	2.76%	4.45%

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

Other Tax Revenues

Miscellaneous Tax Statistics	July YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$5,102,554	\$5,103,553	\$999	0.02%	0.66%
Admissions Tax	844,399	428,688	-415,711	-49.23%	-36.93%
Disposable Bag Fee	112,278	155,816	43,538	38.78%	14.10%
Electronic Smoking Device Tax	373,545	284,269	-89,276	-23.90%	-20.22%
Food Service Tax	466,975	446,267	-20,707	-4.43%	1.00%
Rec Marijuana Excise Tax	154,398	90,603	-63,796	-41.32%	-45.13%
Short-Term Rental Tax	1,393,727	1,046,102	-347,625	-24.94%	-15.89%
Sugar Sweetened Beverage Tax	2,296,197	2,411,397	115,199	5.02%	1.84%
Trash Tax	883,048	892,802	9,754	1.10%	1.72%

Revenue Trends and Changes

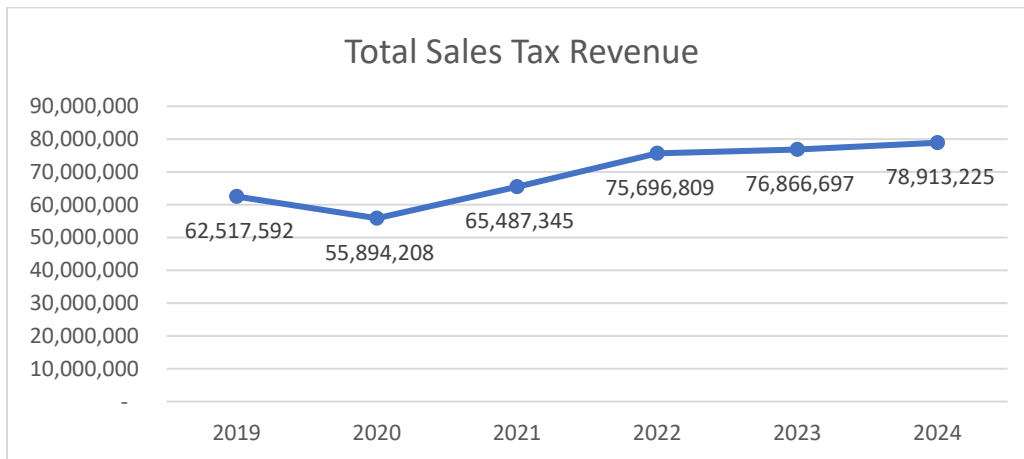
Overview

July YTD sales and use tax based upon current economic activity increased from July 2023 by \$2,377,215 or 2.5%.

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 July 2023 by \$2,643,306 or 2.8%.

Sales Tax

YTD July 2024 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$2,046,528 (or 2.7%) when compared to YTD July 2023, primarily due to strong in industries such as the computer related business sector as well as increased revenues from sales tax audit. 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 eight business sectors: Apparel Stores (up 11.5%), Automotive Trade (up 2.1%), Computer Related Business Sector (up 24.9%), Construction (up 28.7%), Eating Places (up 0.5%), Food Stores (up 6.1%), Home Furnishings (up 6.6%), and All Other (up 20.7%). Notably, General Retail continues its slide, declining 11.2%. The twelve-month change for July sales tax of 3.0% edged just above the Consumer Price Index (CPI) for All Urban Consumers of 2.9%¹.

Other Taxes

Short-Term Rental tax *decreased* 24.9%, Accommodations Tax was flat with only a 0.02% increase, and Admissions Tax *decreased* by 49.2%. Marijuana taxes continued their slide with the additional 3.5% tax on Recreational Marijuana *decreasing* by 13.7% and Recreational Marijuana Excise Tax *decreasing* 41.3%. Disposable Bag Fee increased 38.8% 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 23.9% and the Sugar-Sweetened Beverage tax increased by 5.0%.

¹ [U.S. Bureau of Labor Statistics, August 14, 2024](#)

Chart 1: YTD Sales and Use Tax by Fund

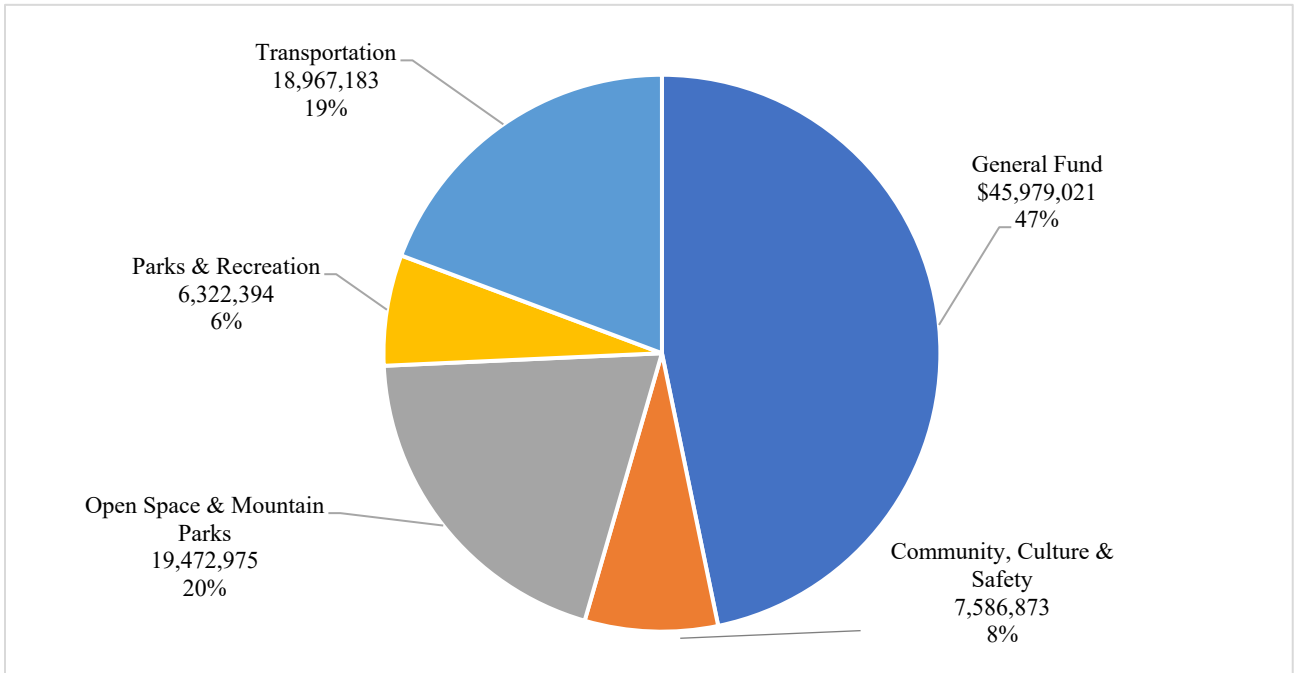
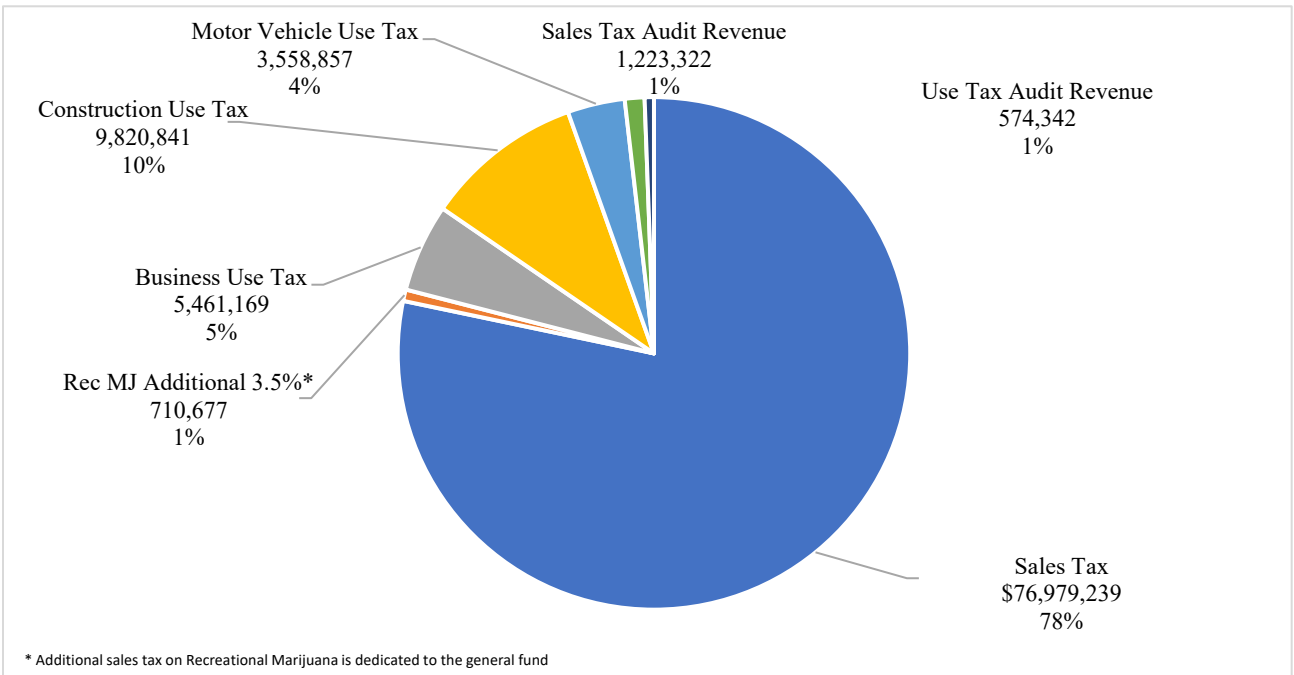


Chart 2: YTD Sales & Use Tax by Type



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. July 2024 retail sales tax revenue increased 3.3% compared to July 2023 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

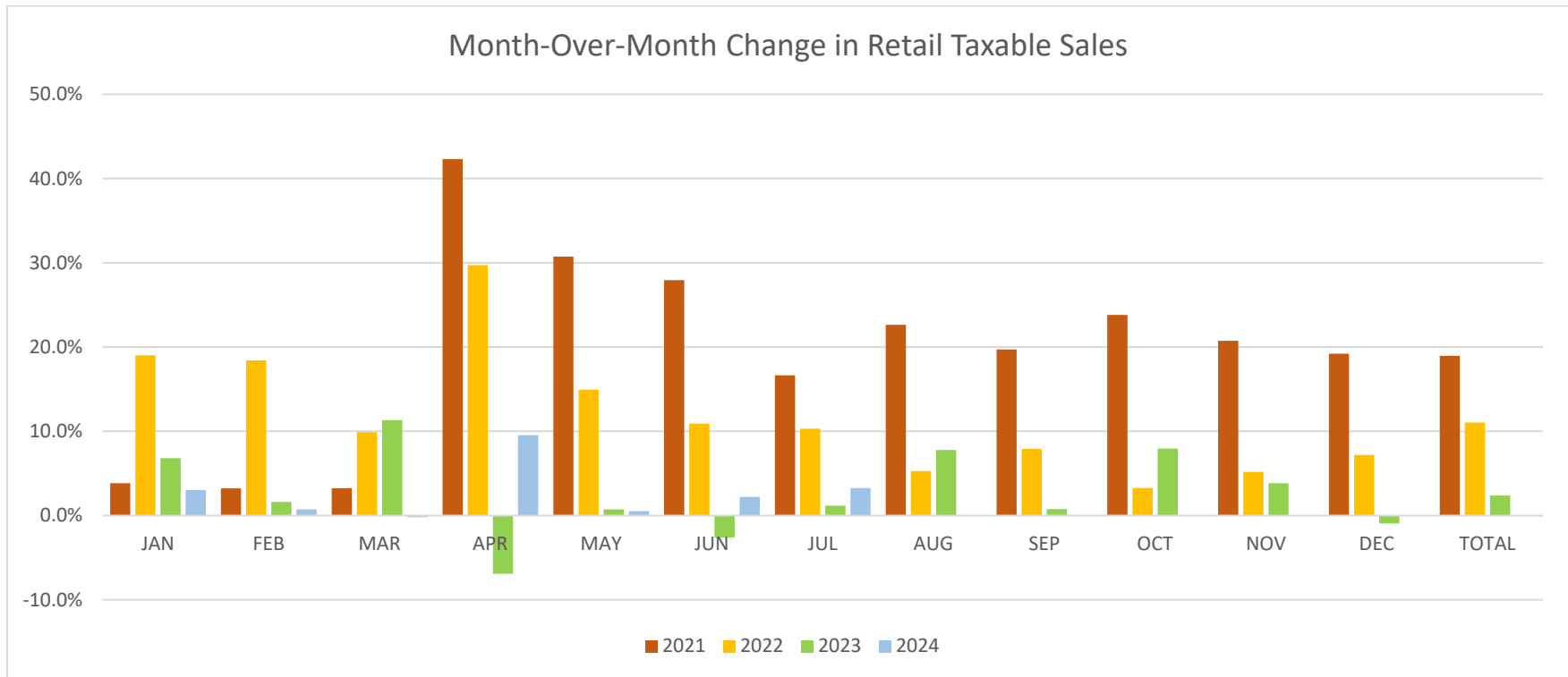


Chart 4: Sales Tax by Industry

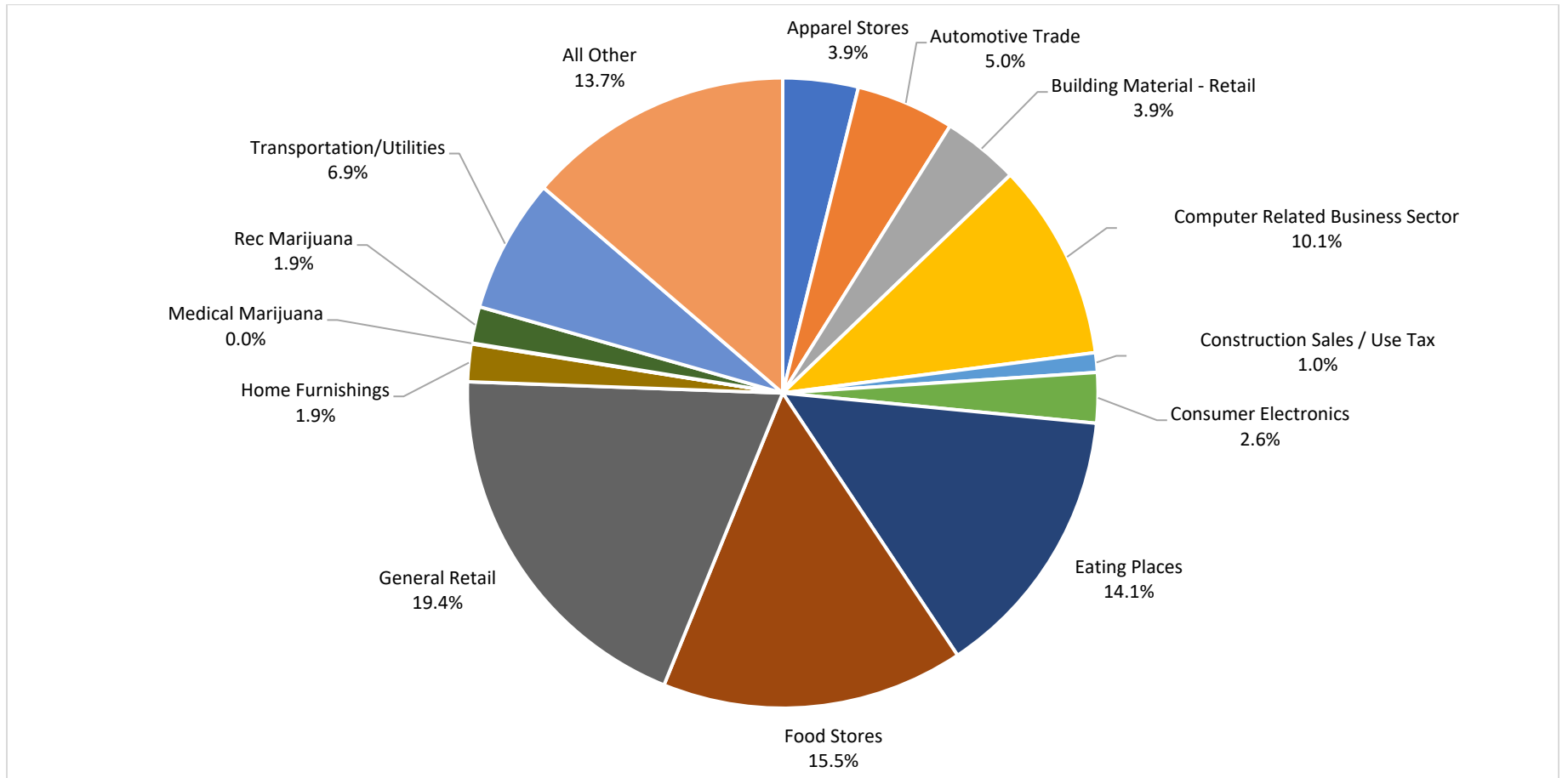
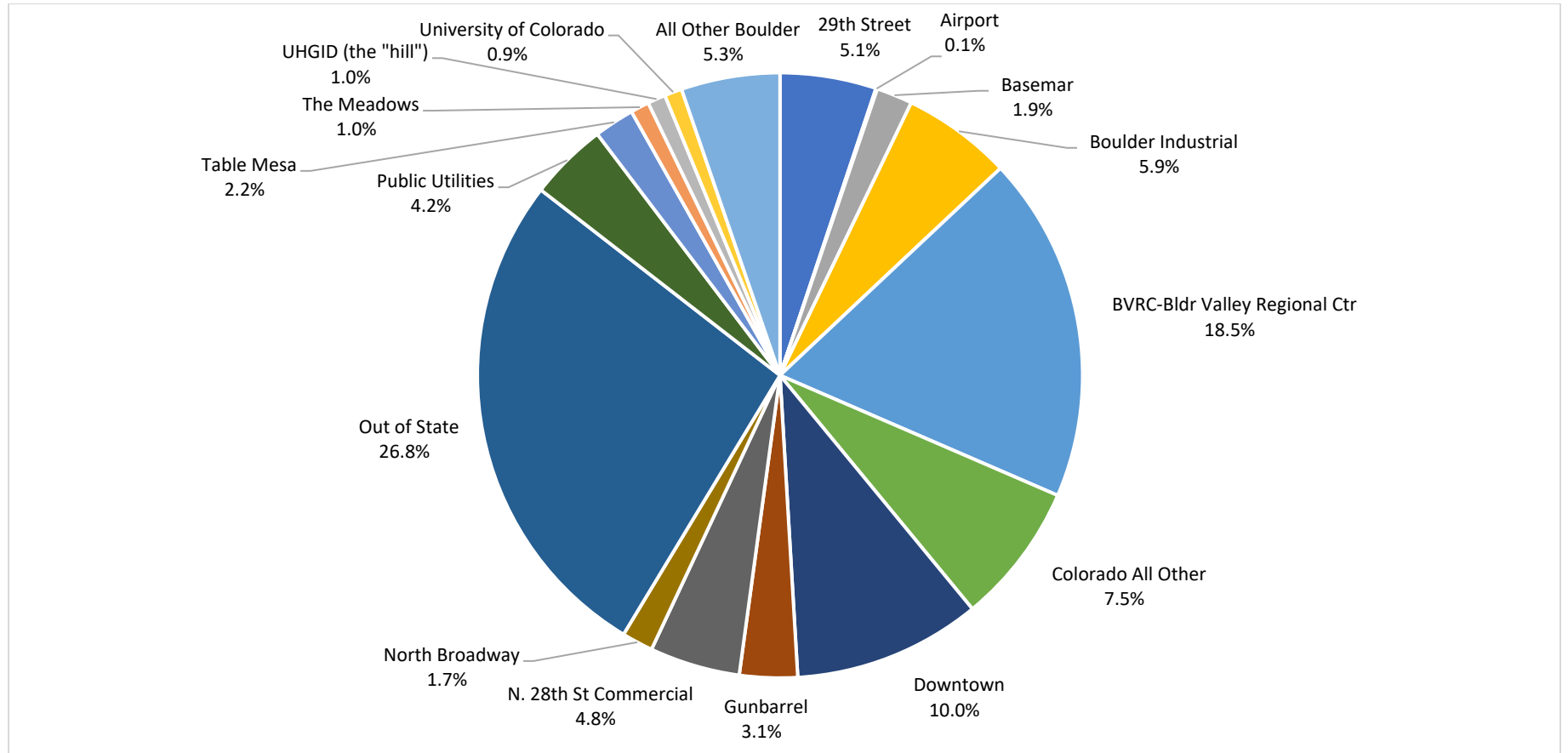


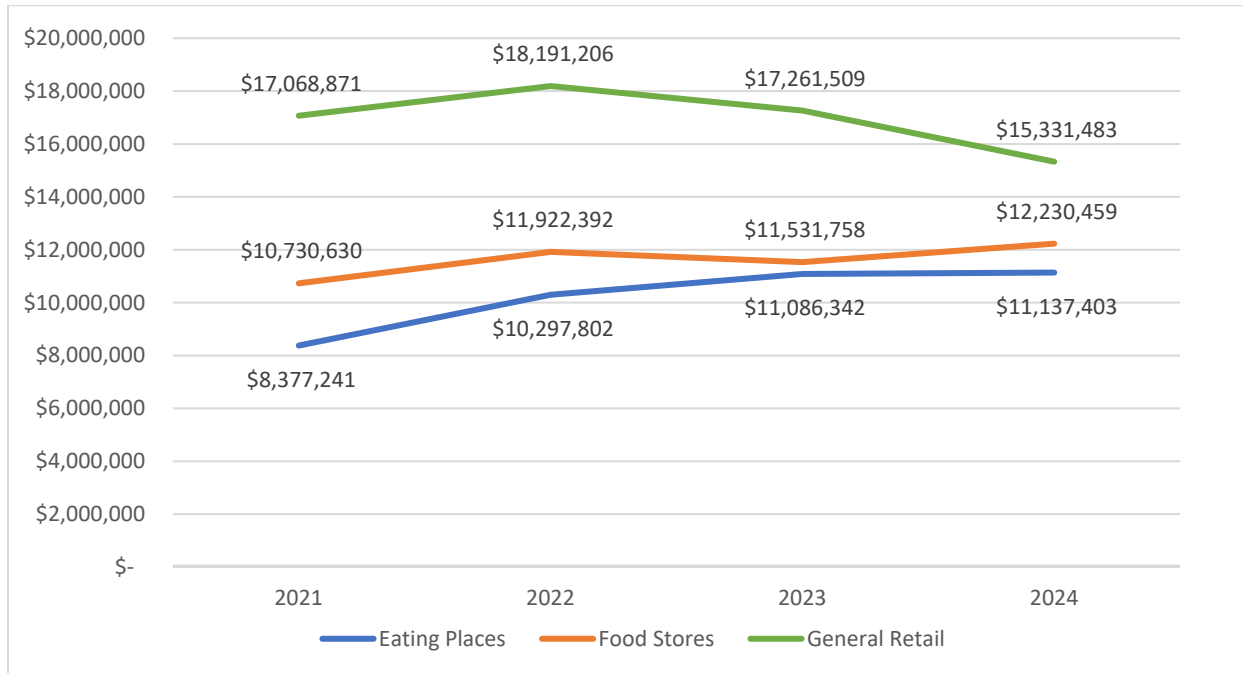
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

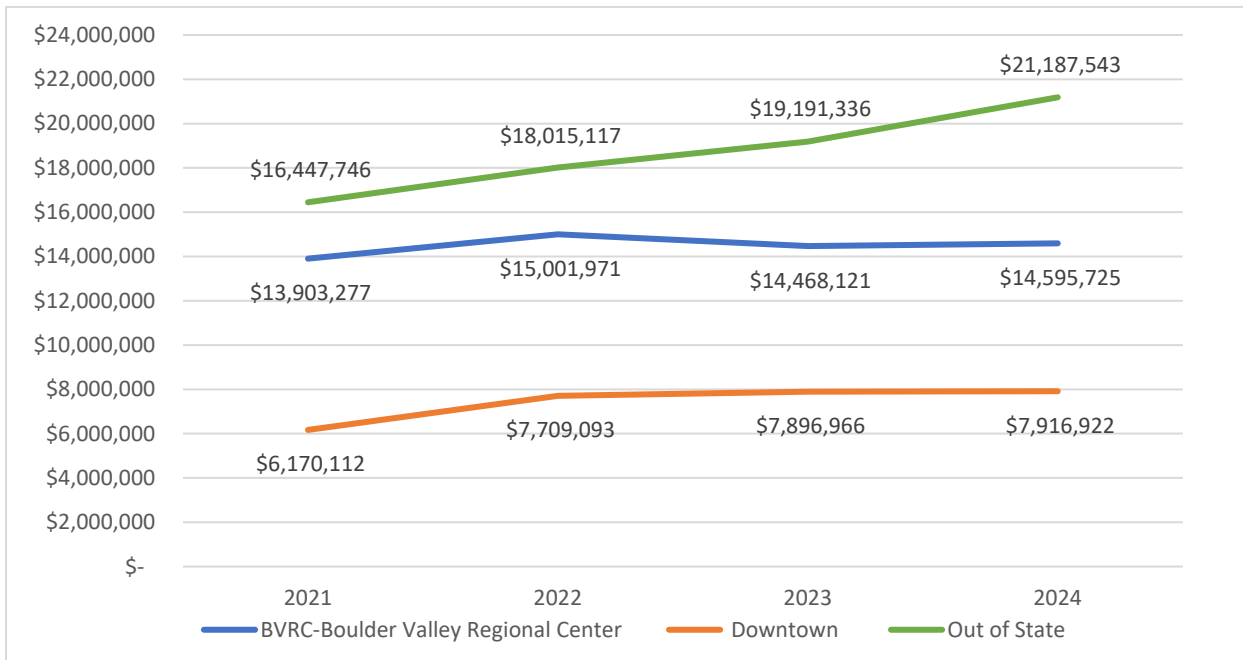
The chart below highlights the three-highest grossing industries. Combined these three industries generate approximately half of total retail sales tax revenue for the period.



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.

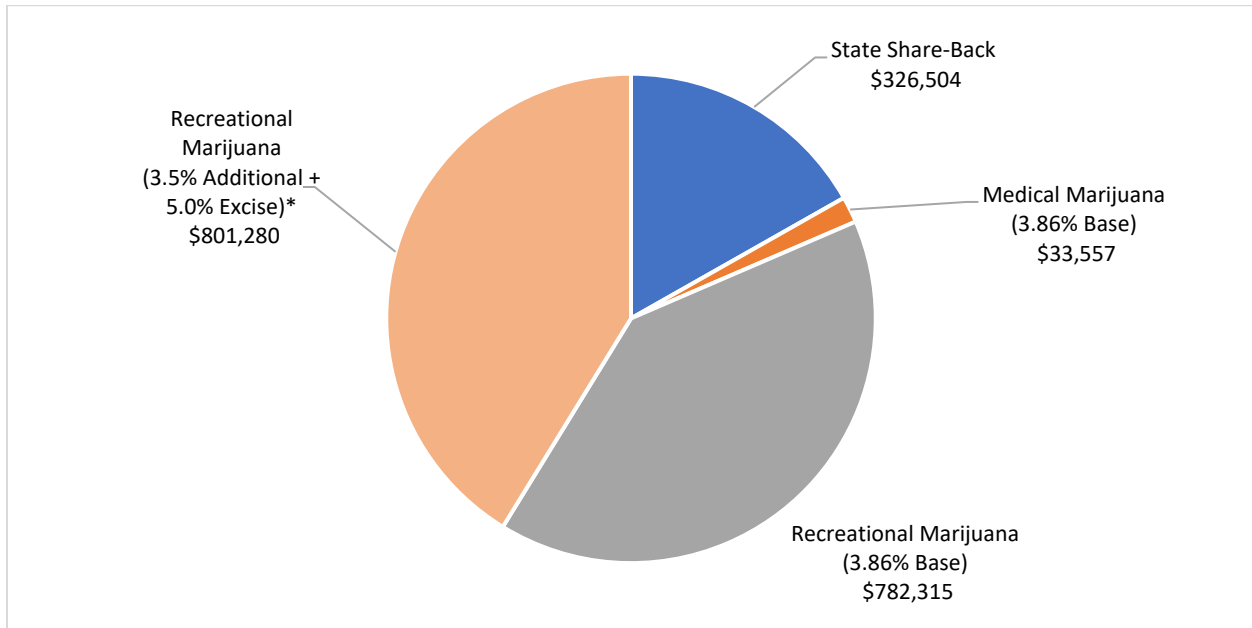


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

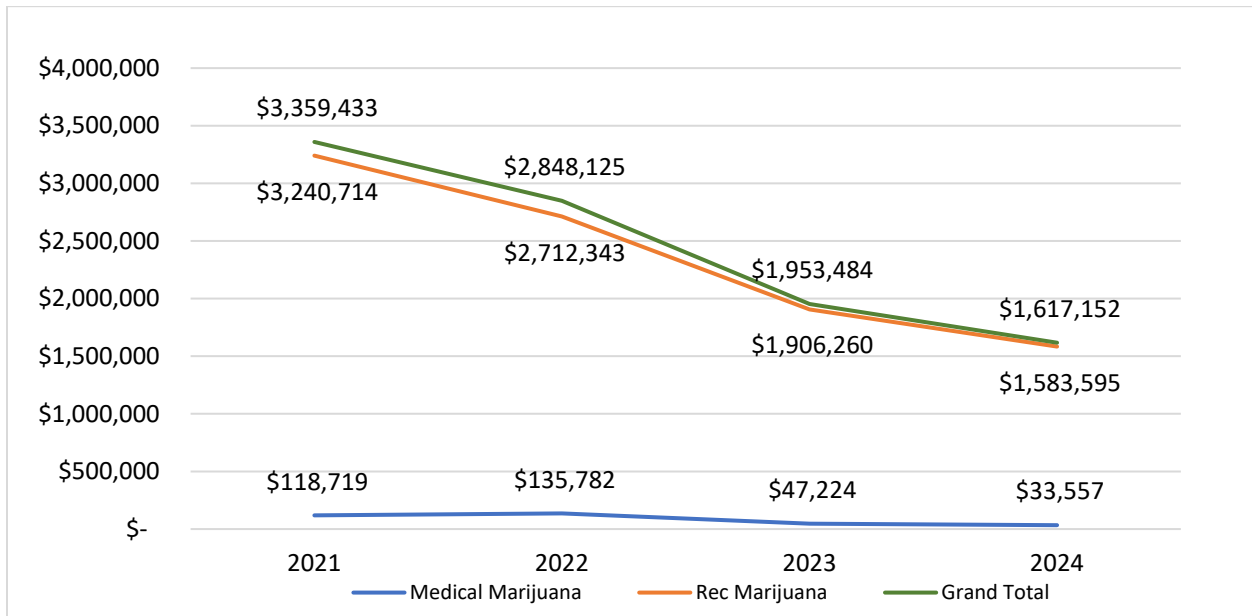
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana 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 Revenues³

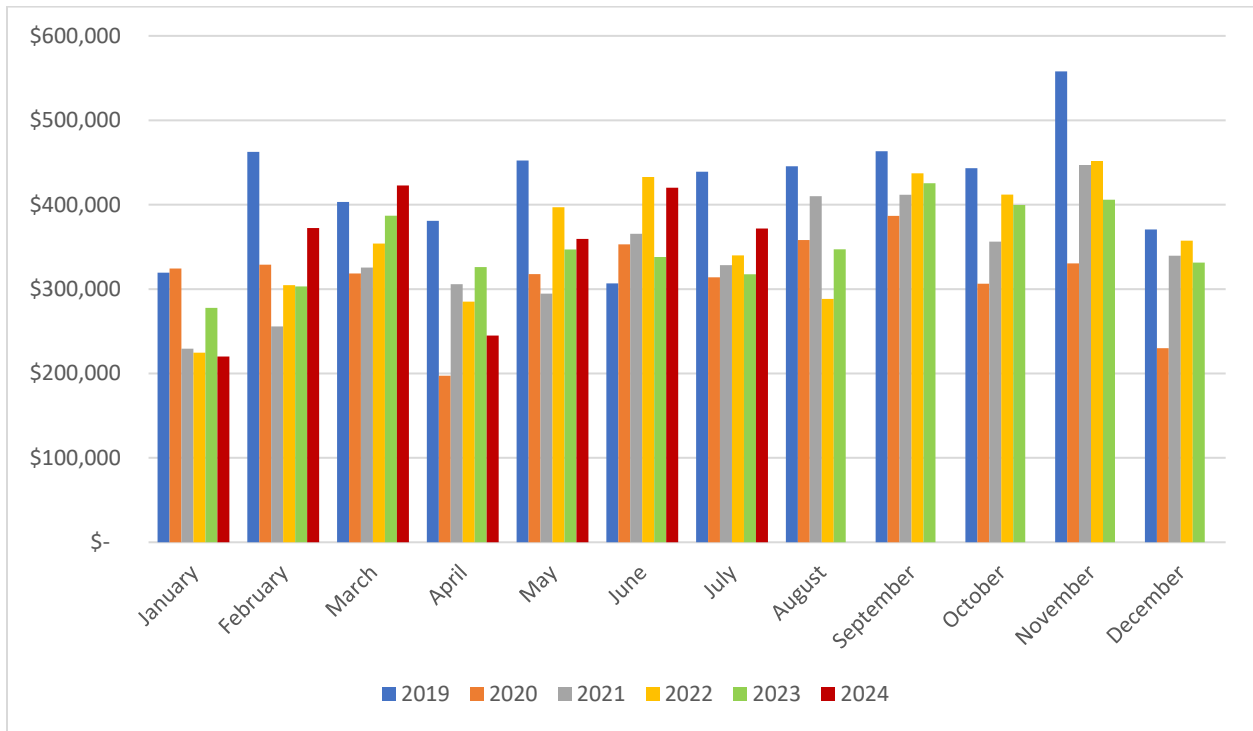


³ Rec Marijuana excludes state share back payments.

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	July YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$76,866,697	\$78,913,225	80.25%	2.66%	2.99%
Business Use Tax	6,601,032	6,035,524	6.14%	-8.57%	-9.85%
Construction Use Tax	8,642,826	9,820,841	9.99%	13.63%	32.40%
Motor Vehicle Use Tax	3,574,586	3,558,857	3.62%	-0.44%	5.47%
Total Sales and Use Tax	\$95,685,141	\$98,328,447	100.00%	2.76%	4.45%

Total Net Sales/Use Tax Receipts by Industry Type	July YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$2,746,274	\$3,056,082	3.11%	11.28%	16.30%
Automotive Trade	7,503,262	7,574,482	7.70%	0.95%	5.84%
Building Material - Retail	3,286,569	3,113,315	3.17%	-5.27%	-7.32%
Computer Related Business Sector	7,612,879	9,310,970	9.47%	22.31%	2.18%
Construction Sales / Use Tax	9,341,355	10,824,666	11.01%	15.88%	34.52%
Consumer Electronics	2,507,553	2,113,553	2.15%	-15.71%	0.52%
Eating Places	11,118,192	11,196,912	11.39%	0.71%	3.48%
Food Stores	11,621,040	12,350,980	12.56%	6.28%	7.03%
General Retail	17,703,901	15,700,071	15.97%	-11.32%	-14.34%
Home Furnishings	1,432,325	1,526,902	1.55%	6.60%	-0.65%
Medical Marijuana	47,224	33,557	0.03%	-28.94%	-29.44%
Rec Marijuana*	1,751,862	1,492,992	1.52%	-14.78%	-16.13%
Transportation/Utilities	5,676,641	5,662,008	5.76%	-0.26%	-1.12%
All Other*	13,336,065	14,371,957	14.62%	7.77%	18.53%
Total Sales and Use Tax	\$95,685,141	\$98,328,447	100.00%	2.76%	4.45%

Total Net Sales/Use Tax Receipts by Geographic Area	July YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
29th Street	\$4,252,633	\$4,144,974	4.22%	-2.53%	-0.09%
Airport	276,656	140,994	0.14%	-49.04%	-41.27%
Basemar	1,560,489	2,229,724	2.27%	42.89%	27.35%
Boulder County	1,324,185	1,431,799	1.46%	8.13%	10.96%
Boulder Industrial	9,525,097	7,663,275	7.79%	-19.55%	-9.00%
BVRC-Boulder Valley Regional Center	14,822,052	15,402,553	15.66%	3.92%	0.98%
Colorado All Other	486,530	475,844	0.48%	-2.20%	7.36%
County Clerk	3,574,586	3,558,857	3.62%	-0.44%	5.47%
Downtown	5,190,845	5,386,103	5.48%	3.76%	6.24%
Downtown Extension	129,284	59,353	0.06%	-54.09%	-55.14%
East Downtown	529,157	528,228	0.54%	-0.18%	9.35%
Gunbarrel Commercial	952,457	989,223	1.01%	3.86%	2.46%
Gunbarrel Industrial	4,240,951	3,144,067	3.20%	-25.86%	-29.02%
Metro Denver	3,814,156	4,333,740	4.41%	13.62%	16.21%
N. 28th St Commercial	4,379,894	4,273,205	4.35%	-2.44%	8.82%
N. Broadway Annex	453,480	525,010	0.53%	15.77%	6.11%
North Broadway	1,247,292	1,159,321	1.18%	-7.05%	-5.76%
Out of State	19,591,777	21,588,068	21.96%	10.19%	8.59%
Pearl Street Mall	2,487,168	2,400,361	2.44%	-3.49%	1.23%
Public Utilities	3,805,012	3,467,684	3.53%	-8.87%	-10.11%
Table Mesa	1,682,515	1,702,798	1.73%	1.21%	0.76%
The Meadows	936,870	791,401	0.80%	-15.53%	-10.71%
UHGD (the "hill")	777,412	817,062	0.83%	5.10%	6.07%
University of Colorado	1,601,379	3,481,490	3.54%	117.41%	201.40%
Unlicensed Receipts	427,453	357,556	0.36%	-16.35%	-44.60%
All Other Boulder	7,615,811	8,275,757	8.42%	8.67%	2.63%
Total Sales and Use Tax	\$95,685,141	\$98,328,447	100.00%	2.76%	4.45%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
July YTD						July YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
2,734,968	3,049,313	314,345	11.49%	16.18%	Apparel Stores	11,305	6,769	-4,537	-40.13%	44.42%
3,894,726	3,976,212	81,486	2.09%	5.95%	Automotive Trade	3,608,536	3,598,269	-10,267	-0.28%	5.72%
3,270,823	3,101,647	-169,176	-5.17%	-7.48%	Building Material - Retail	15,746	11,668	-4,078	-25.90%	24.07%
6,392,197	7,983,111	1,590,914	24.89%	7.76%	Computer Related Business Sector	1,220,683	1,327,859	107,176	8.78%	-26.17%
616,557	793,580	177,023	28.71%	53.83%	Construction Sales / Use Tax	8,724,798	10,031,086	1,306,287	14.97%	32.82%
2,421,390	2,033,318	-388,072	-16.03%	-13.35%	Consumer Electronics	86,163	80,235	-5,928	-6.88%	363.83%
11,086,342	11,137,403	51,061	0.46%	3.41%	Eating Places	31,850	59,509	27,658	86.84%	15.55%
11,531,758	12,230,459	698,701	6.06%	6.81%	Food Stores	89,282	120,521	31,239	34.99%	36.39%
17,261,509	15,331,483	-1,930,026	-11.18%	-12.63%	General Retail	442,392	368,588	-73,804	-16.68%	-57.42%
1,427,122	1,520,807	93,685	6.56%	-0.67%	Home Furnishings	5,203	6,095	892	17.15%	5.57%
47,022	33,518	-13,504	-28.72%	-28.78%	Medical Marijuana	202	39	-163	-80.50%	-90.74%
1,745,195	1,478,880	-266,315	-15.26%	-16.48%	Rec Marijuana	6,666	14,112	7,446	111.69%	60.42%
5,479,128	5,431,247	-47,881	-0.87%	-1.27%	Transportation/Utilities	197,512	230,760	33,248	16.83%	2.48%
8,957,960	10,812,246	1,854,286	20.70%	32.10%	All Other	4,378,104	3,559,711	-818,393	-18.69%	-9.56%
76,866,697	78,913,225	2,046,528	2.66%	2.99%	Total	18,818,444	19,415,222	596,778	3.17%	10.78%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
July YTD						July YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
4,057,527	4,054,241	-3,286	-0.08%	1.07%	29th Street	195,106	90,733	-104,373	-53.50%	-35.86%
106,273	61,181	-45,092	-42.43%	-35.83%	Airport	170,383	79,813	-90,570	-53.16%	-44.67%
1,494,244	1,520,982	26,738	1.79%	-0.90%	Basemar	66,245	708,742	642,497	969.88%	852.12%
1,001,845	1,174,585	172,740	17.24%	27.07%	Boulder County	322,339	257,214	-65,126	-20.20%	-40.72%
4,647,465	4,620,921	-26,544	-0.57%	7.78%	Boulder Industrial	4,877,632	3,042,354	-1,835,278	-37.63%	-25.56%
14,468,121	14,595,725	127,604	0.88%	0.02%	BVRC-Boulder Valley Regional Center	353,931	806,828	452,897	127.96%	53.26%
438,075	449,855	11,780	2.69%	8.16%	Colorado All Other	48,455	25,989	-22,466	-46.37%	-1.59%
0	0	0	0.00%	0.00%	County Clerk	3,574,586	3,558,857	-15,729	-0.44%	5.47%
4,947,175	5,063,463	116,288	2.35%	2.93%	Downtown	243,669	322,640	78,971	32.41%	72.12%
25,944	36,073	10,129	39.04%	-20.69%	Downtown Extension	103,340	23,280	-80,060	-77.47%	-65.90%
474,393	480,675	6,282	1.32%	-4.28%	East Downtown	54,764	47,553	-7,211	-13.17%	87.17%
950,681	987,749	37,068	3.90%	2.52%	Gunbarrel Commercial	1,776	1,474	-302	-17.01%	-9.46%
1,522,945	1,452,364	-70,581	-4.63%	-28.42%	Gunbarrel Industrial	2,718,005	1,691,703	-1,026,302	-37.76%	-29.42%
3,683,508	4,125,832	442,324	12.01%	14.84%	Metro Denver	130,648	207,908	77,260	59.14%	51.41%
3,914,583	3,807,110	-107,473	-2.75%	-4.06%	N. 28th St Commercial	465,312	466,095	784	0.17%	141.50%
277,813	262,238	-15,576	-5.61%	-6.14%	N. Broadway Annex	175,667	262,773	87,106	49.59%	35.67%
1,109,272	1,055,015	-54,256	-4.89%	-4.60%	North Broadway	138,021	104,305	-33,715	-24.43%	-17.88%
19,191,336	21,187,543	1,996,208	10.40%	8.92%	Out of State	400,442	400,525	83	0.02%	-12.58%
2,449,454	2,336,711	-112,743	-4.60%	0.59%	Pearl Street Mall	37,714	63,650	25,936	68.77%	48.25%
3,655,752	3,303,074	-352,678	-9.65%	-10.52%	Public Utilities	149,259	164,610	15,351	10.28%	-1.07%
1,670,415	1,698,054	27,639	1.65%	1.15%	Table Mesa	12,099	4,744	-7,355	-60.79%	-71.35%
847,872	782,839	-65,032	-7.67%	-2.59%	The Meadows	88,999	8,561	-80,437	-90.38%	-77.51%
745,490	759,168	13,678	1.83%	3.86%	UHGD (the "hill")	31,922	57,895	25,973	81.36%	86.09%
586,103	738,703	152,600	26.04%	41.09%	University of Colorado	1,015,276	2,742,786	1,727,510	170.15%	345.53%
239,104	197,072	-42,032	-17.58%	-26.19%	Unlicensed Receipts	188,349	160,484	-27,865	-14.79%	-57.28%
4,361,306	4,162,051	-199,256	-4.57%	1.24%	All Other Boulder	3,254,504	4,113,706	859,202	26.40%	4.33%
76,866,697	78,913,225	2,046,528	2.66%	2.99%	Total	18,818,444	19,415,222	596,778	3.17%	10.78%

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	9,049,753						62,515,032	1,619,560,415	-42.44%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822						55,894,208	1,448,036,465	-10.59%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	9,603,695						65,487,345	1,696,563,342	17.16%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781	13,273,480	10,593,863						75,696,809	1,961,057,224	15.59%	3.86%
	2023	10,246,130	9,156,111	12,665,356	10,465,614	10,686,280	12,928,501	10,718,705						76,866,697	1,991,365,206	1.55%	3.86%
	2024	10,556,772	9,223,353	12,642,682	11,464,301	10,743,033	13,213,870	11,069,213						78,913,225	2,044,384,068	2.66%	3.86%
Change from prior year (month)		3.03%	0.73%	-0.18%	9.54%	0.53%	2.21%	3.27%									
Change from prior year (YTD)		3.03%	1.95%	1.11%	3.18%	2.65%	2.56%	2.66%									
Business Use Tax	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146						6,874,455	178,094,692	290.05%	3.86%
	2020	654,578	1,384,693	903,331	858,280	1,167,413	982,473	1,391,419						7,342,188	190,212,113	6.80%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073						7,459,548	193,252,539	1.60%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166						6,816,742	176,599,539	-8.62%	3.86%
	2023	923,424	711,000	1,607,058	519,560	816,509	1,218,764	804,718						6,601,032	171,011,193	-3.16%	3.86%
	2024	849,584	620,114	1,137,950	858,789	677,125	1,184,623	707,339						6,035,524	156,360,716	-8.57%	3.86%
Change from prior year (month)		-8.00%	-12.78%	-29.19%	65.29%	-17.07%	-2.80%	-12.10%									
Change from prior year (YTD)		-8.00%	-10.08%	-19.55%	-7.83%	-9.48%	-8.08%	-8.57%									
Construction Use Tax	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540						6,877,217	178,166,244	422.19%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184						6,610,485	171,256,075	-3.88%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060						7,056,811	182,818,938	6.75%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181						8,169,135	211,635,613	15.76%	3.86%
	2023	1,528,238	1,835,363	848,775	1,174,702	1,021,741	1,460,855	773,152						8,642,826	223,907,403	5.80%	3.86%
	2024	1,135,899	1,476,736	2,322,348	585,222	876,850	1,451,800	1,971,986						9,820,841	254,425,933	13.63%	3.86%
Change from prior year (month)		-25.67%	-19.54%	173.61%	-50.18%	-14.18%	-0.62%	155.06%									
Change from prior year (YTD)		-25.67%	-22.33%	17.15%	2.47%	-0.18%	-0.26%	13.63%									
Motor Vehicle Use Tax	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583						2,974,776	77,066,733	261.90%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427						2,585,566	66,983,573	-13.08%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594						3,754,435	97,265,155	45.21%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835						3,548,947	91,941,633	-5.47%	3.86%
	2023	534,029	425,121	500,637	588,954	582,153	539,823	403,870						3,574,586	92,605,861	0.72%	3.86%
	2024	614,611	466,478	524,624	561,155	419,171	427,317	545,502						3,558,857	92,198,373	-0.44%	3.86%
Change from prior year (month)		15.09%	9.73%	4.79%	-4.72%	-28.00%	-20.84%	35.07%									
Change from prior year (YTD)		15.09%	12.71%	10.00%	5.77%	-1.70%	-4.96%	-0.44%									
TOTAL	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	10,985,022						79,241,480	2,052,888,083	321.95%	3.86%
	2020	9,058,004	9,981,996	12,669,627	8,946,198	8,994,163	11,652,605	11,129,853						72,432,446	1,876,488,227	-8.59%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,422						83,758,139	2,169,899,974	15.64%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535	12,866,044						94,231,633	2,441,234,010	12.50%	3.86%
	2023	13,231,820	12,127,595	15,621,826	12,748,830	13,106,683	16,147,944	12,700,444						95,685,141	2,478,889,663	1.54%	3.86%
	2024	13,156,866	11,786,681	16,627,604	13,469,467	12,716,179	16,277,610	14,294,040						98,328,447	2,547,369,089	2.76%	3.86%