



City of Boulder Finance

REVENUE REPORT

August 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 September 2024 and is largely attributed to economic activity through the month of August. 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	August YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$86,764,041	\$88,895,091	\$2,131,050	2.46%	2.35%
Rec MJ Additional 3.5%*	942,888	815,725	-127,163	-13.49%	-17.93%
Business Use Tax	6,423,958	5,956,799	-467,158	-7.27%	-10.83%
Construction Use Tax	11,741,138	10,262,096	-1,479,043	-12.60%	-0.57%
Motor Vehicle Use Tax	4,062,867	4,004,825	-58,042	-1.43%	6.54%
Total Sales & Use Tax based on current economic activity	\$109,934,893	\$109,934,536	-\$357	0.00%	1.20%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	1,289,664	1,383,259	93,595	7.26%	29.23%
Use Tax Audit Revenue	854,304	600,781	-253,523	-29.68%	-8.93%
Total Sales and Use Tax	\$112,078,861	\$111,918,576	-\$160,285	-0.14%	1.34%

* 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	\$6,244,672	\$6,363,479	\$118,808	1.90%	1.79%
Admissions Tax	890,754	623,318	-267,437	-30.02%	-23.94%
Disposable Bag Fee	112,288	156,114	43,827	39.03%	14.22%
Electronic Smoking Device Tax	418,909	313,065	-105,844	-25.27%	-21.29%
Food Service Tax	540,936	526,199	-14,736	-2.72%	1.41%
Rec Marijuana Excise Tax	185,358	102,230	-83,128	-44.85%	-45.48%
Short-Term Rental Tax	1,534,404	1,196,770	-337,634	-22.00%	-16.39%
Sugar Sweetened Beverage Tax	2,643,223	2,760,969	117,746	4.45%	0.51%
Trash Tax	883,297	892,802	9,505	1.08%	1.70%

Revenue Trends and Changes

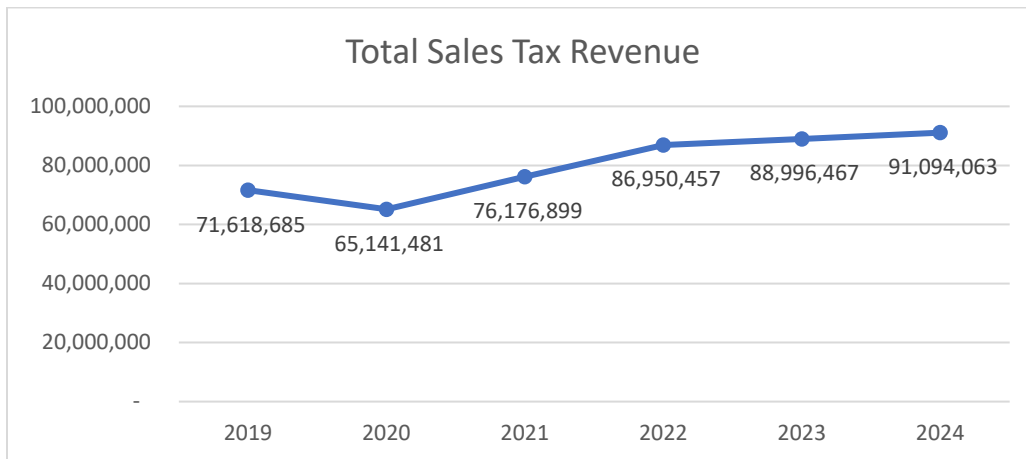
Overview

August YTD sales and use tax based upon current economic activity were flat, *decreasing* from August 2023 by \$357 or 0.0%.

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 *decreased* from August 2023 by \$160,285 or 0.1%.

Sales Tax

YTD August 2024 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$2,097,596 (or 2.4%) when compared to YTD August 2023, primarily due to strength in industries such as the computer related business sector, food stores, and general increases in the All Other category. This increase results in a compound annual growth rate of 4.9% 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 9.8%), Computer Related Business Sector (up 28.2%), Construction (up 23.2%), Eating Places (up 1.6%), Food Stores (up 5.3%), Home Furnishings (up 8.6%), Transportation/Utilities (up 0.4%), and All Other (up 20.3%). Notably, General Retail continues its slide, declining 12.7%. The twelve-month change for August sales tax of 2.4% lagged the Consumer Price Index (CPI) for All Urban Consumers of 2.5%¹.

Other Taxes

Short-Term Rental tax *decreased* 22.0%, Accommodations Tax increased 1.9%, and Admissions Tax *decreased* by 30.0%. Marijuana taxes continued their slide with the additional 3.5% tax on Recreational Marijuana *decreasing* by 14.9% and Recreational Marijuana Excise Tax *decreasing* 44.9%. Disposable Bag Fee increased 39.0% due to code changes that went into effect in 2024 which expanded Bag Fee requirements for retailers in line with recent state legislation. The city's Electronic Smoking Device tax *decreased* by 25.3% and the Sugar-Sweetened Beverage tax increased by 4.5%.

¹ [U.S. Bureau of Labor Statistics, September 11, 2024](#)

Chart 1: YTD Sales and Use Tax by Fund

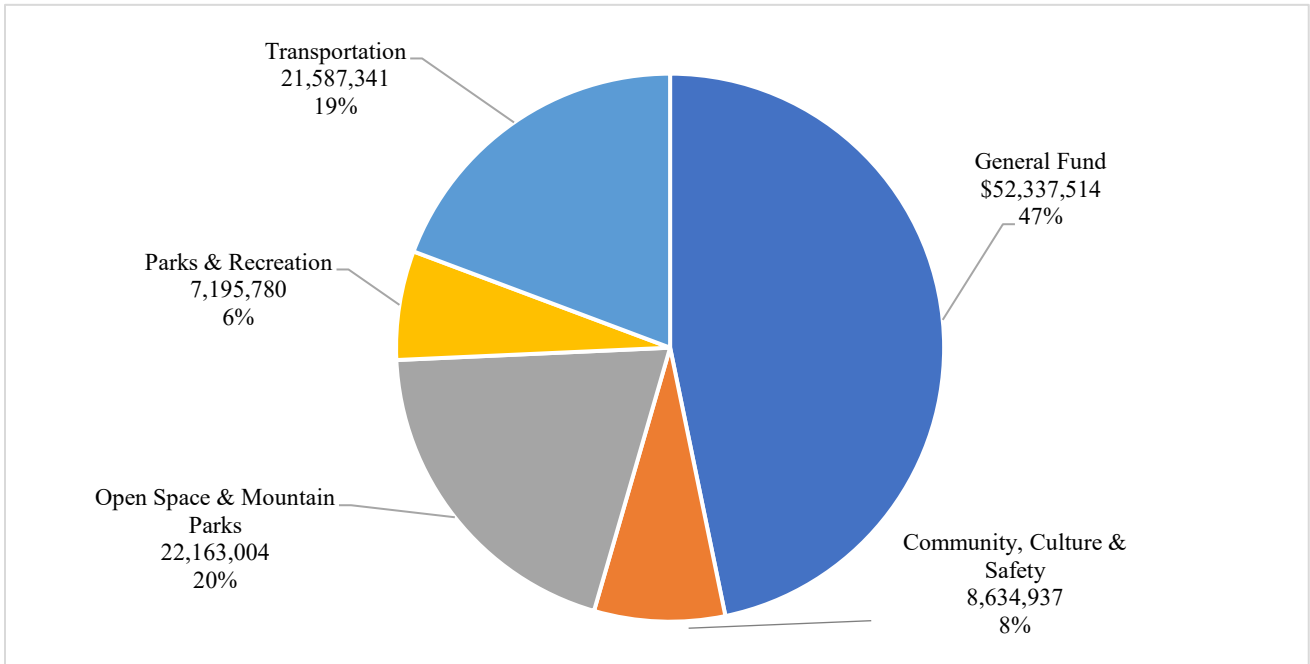
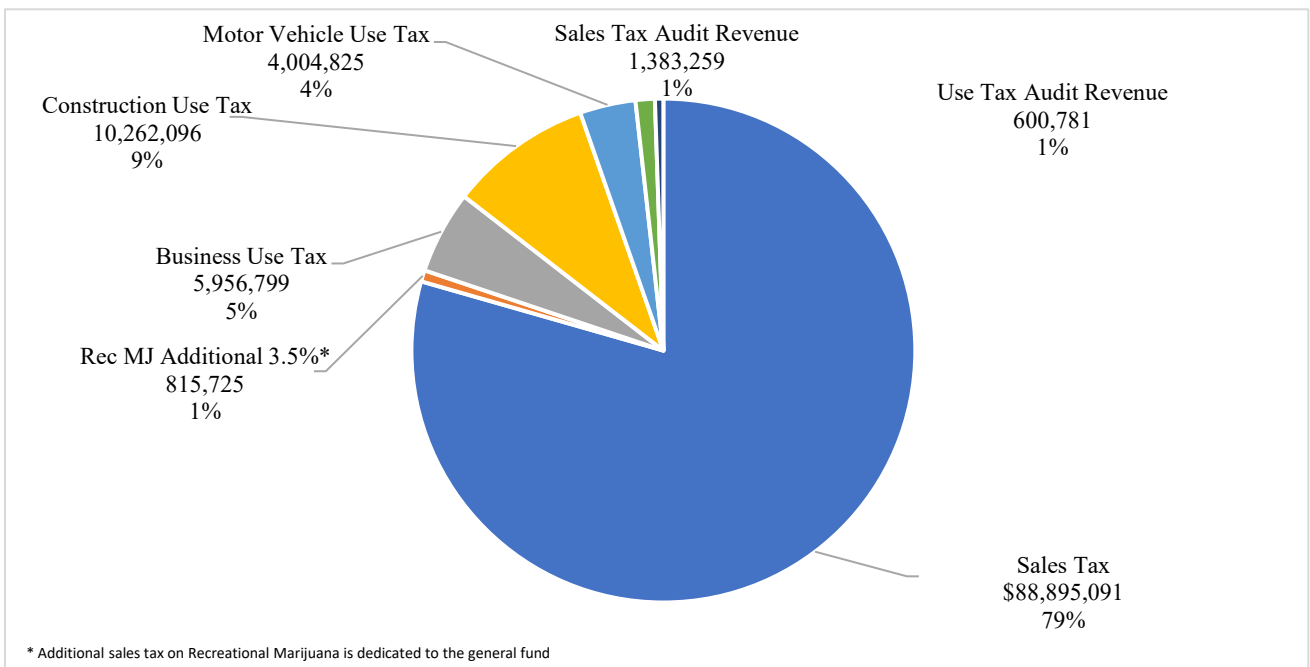


Chart 2: YTD Sales & Use Tax by Type



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. August 2024 retail sales tax revenue increased 0.4% compared to August 2023 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

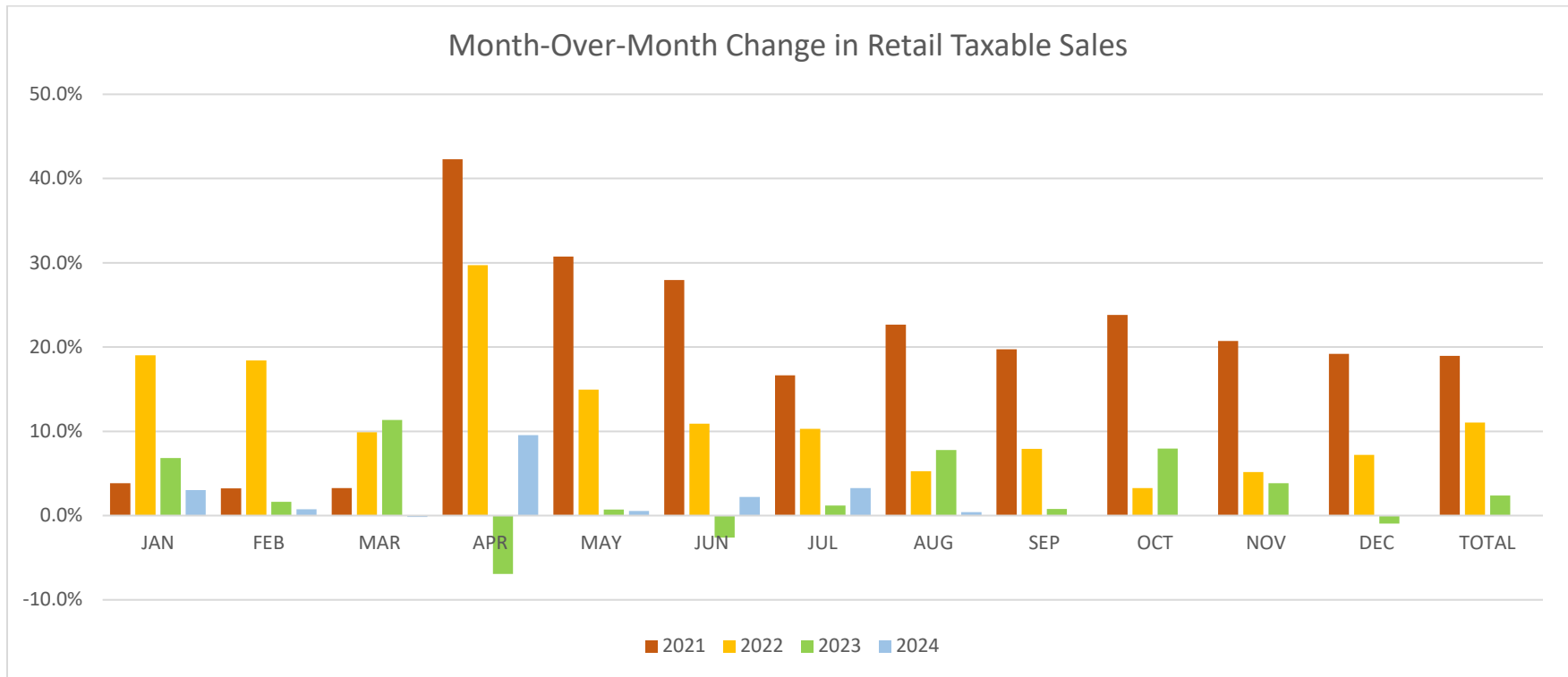


Chart 4: Sales Tax by Industry

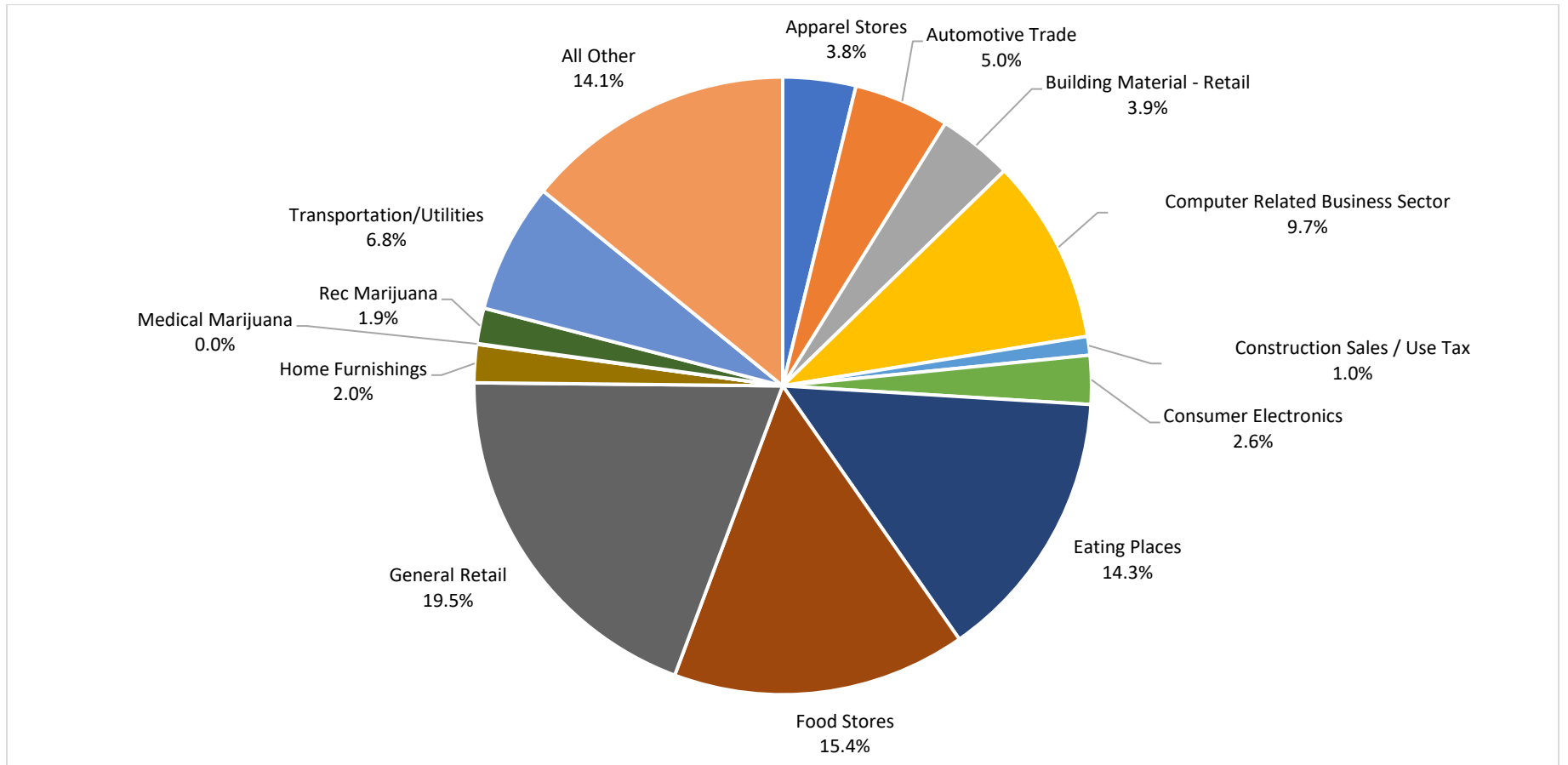
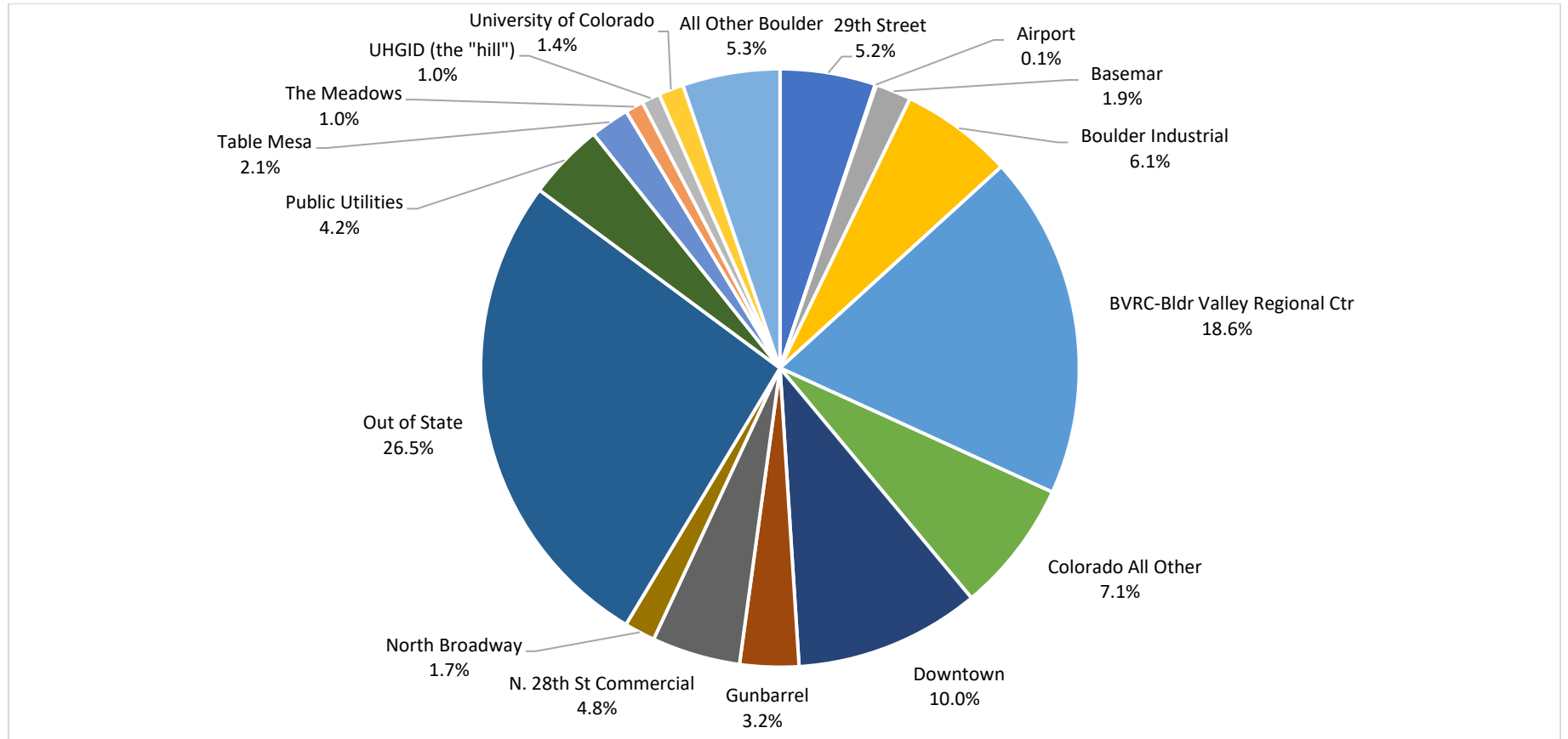


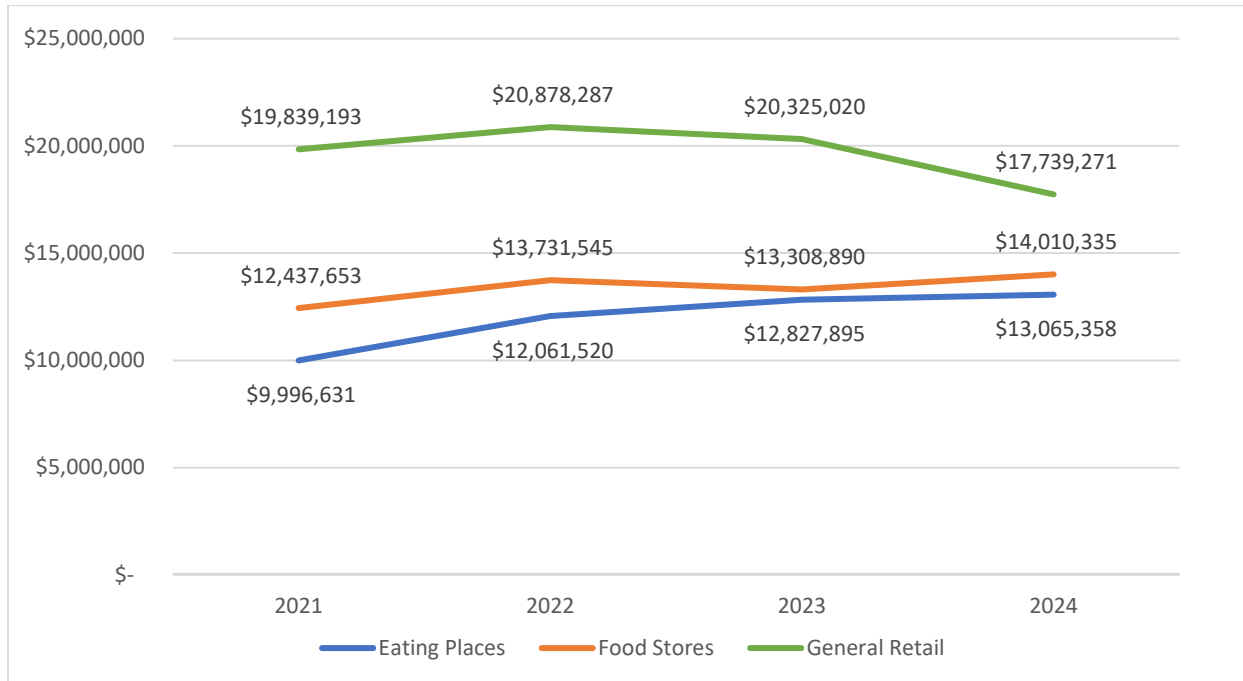
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

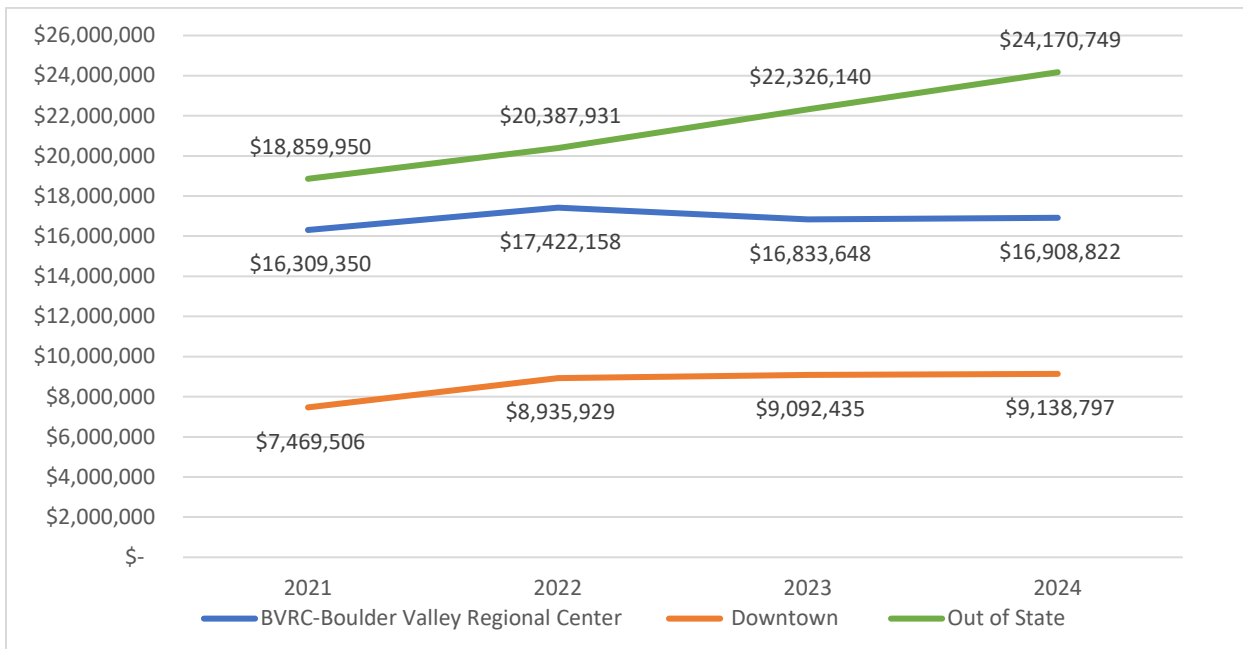
The chart below highlights the three-highest grossing industries. Combined these three industries generate approximately half of total retail sales tax revenue for the period.



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.

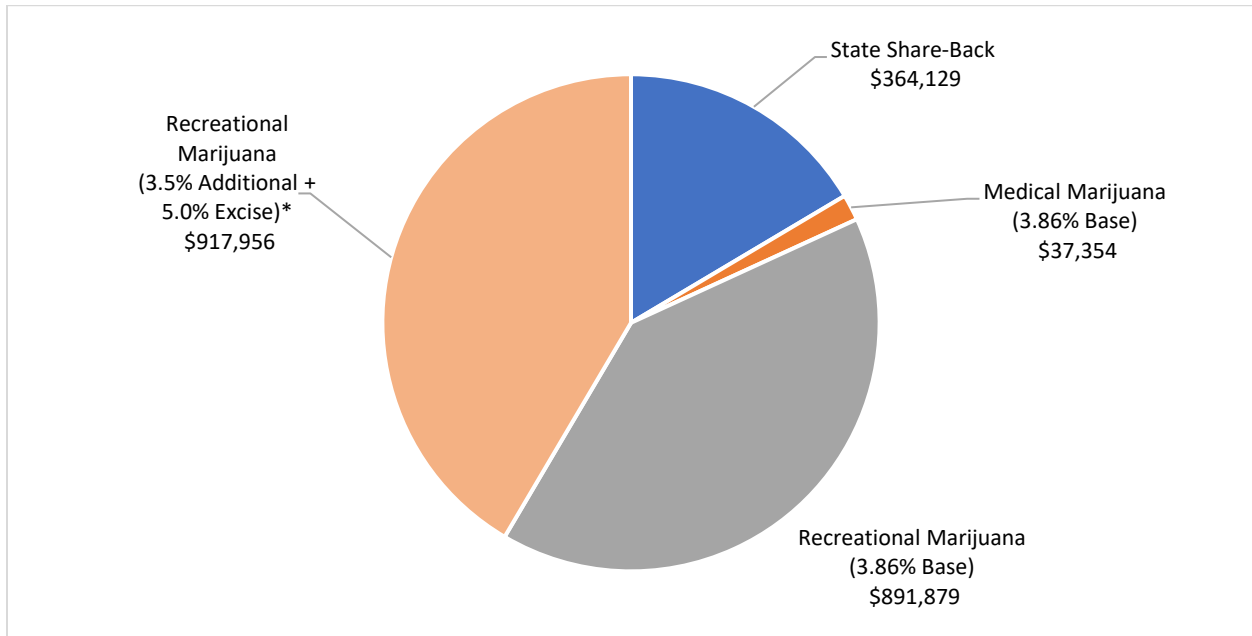


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown
Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

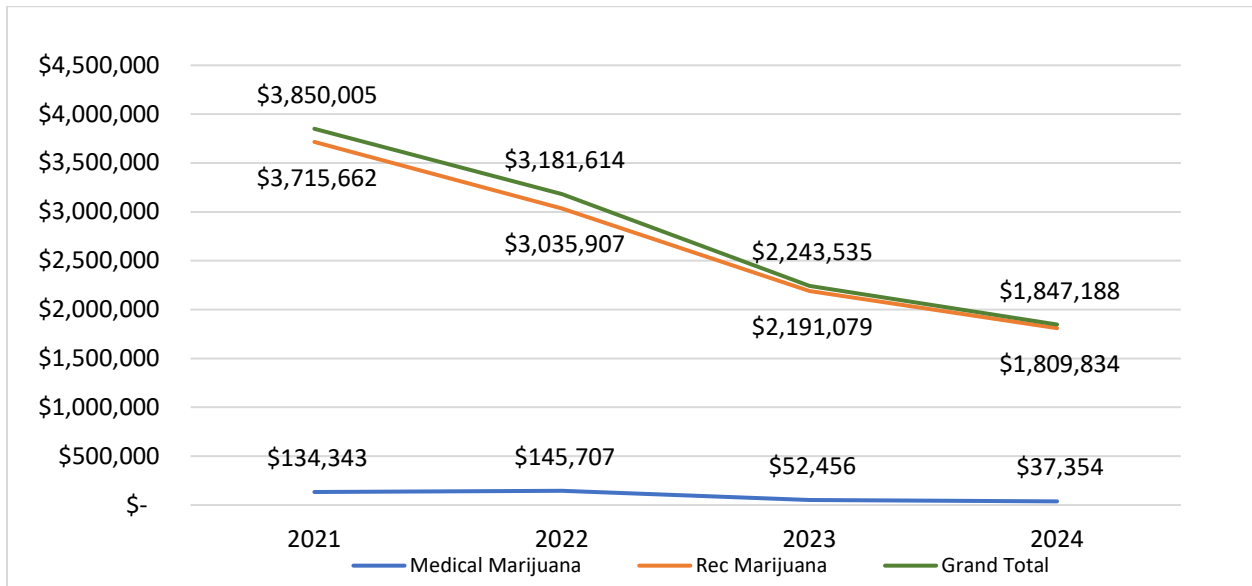
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

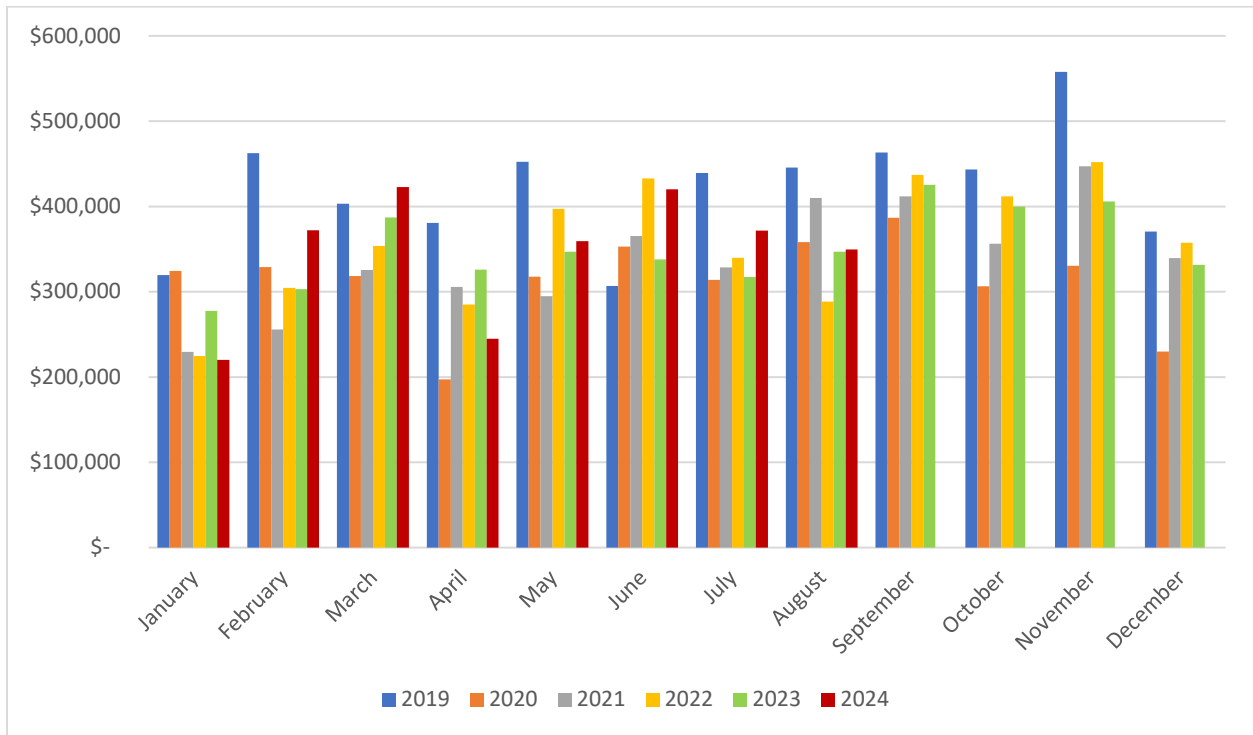


³ Rec Marijuana excludes state share back payments.

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	August YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$88,996,467	\$91,094,063	81.39%	2.36%	2.38%
Business Use Tax	7,278,389	6,557,593	5.86%	-9.90%	-10.62%
Construction Use Tax	11,741,138	10,262,096	9.17%	-12.60%	-0.57%
Motor Vehicle Use Tax	4,062,867	4,004,825	3.58%	-1.43%	6.54%
Total Sales and Use Tax	\$112,078,861	\$111,918,576	100.00%	-0.14%	1.34%

Total Net Sales/Use Tax Receipts by Industry Type	August YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$3,181,166	\$3,502,307	3.13%	10.10%	17.18%
Automotive Trade	8,683,780	8,614,854	7.70%	-0.79%	4.28%
Building Material - Retail	3,806,297	3,570,070	3.19%	-6.21%	-8.35%
Computer Related Business Sector	8,149,346	10,304,651	9.21%	26.45%	9.03%
Construction Sales / Use Tax	12,536,048	11,384,595	10.17%	-9.19%	3.89%
Consumer Electronics	2,863,369	2,406,354	2.15%	-15.96%	-0.33%
Eating Places	12,868,204	13,130,421	11.73%	2.04%	4.74%
Food Stores	13,409,764	14,148,599	12.64%	5.51%	7.24%
General Retail	20,801,092	18,128,304	16.20%	-12.85%	-17.27%
Home Furnishings	1,681,153	1,821,037	1.63%	8.32%	2.22%
Medical Marijuana	52,456	37,354	0.03%	-28.79%	-27.37%
Rec Marijuana*	2,005,721	1,707,604	1.53%	-14.86%	-17.22%
Transportation/Utilities	6,420,378	6,476,555	5.79%	0.87%	-0.54%
All Other*	15,620,089	16,685,870	14.91%	6.82%	14.38%
Total Sales and Use Tax	\$112,078,861	\$111,918,576	100.00%	-0.14%	1.34%

Total Net Sales/Use Tax Receipts by Geographic Area	August YTD Actual				
	2023	2024	% of Total	YTD % Change	12 Month % Change
29th Street	\$4,928,833	\$4,791,470	4.28%	-2.79%	-1.00%
Airport	343,242	175,626	0.16%	-48.83%	-50.65%
Basemar	1,892,590	2,464,843	2.20%	30.24%	20.13%
Boulder County	1,668,953	1,548,412	1.38%	-7.22%	-2.59%
Boulder Industrial	10,747,238	8,755,049	7.82%	-18.54%	-10.90%
BVRC-Boulder Valley Regional Center	17,213,587	17,895,325	15.99%	3.96%	1.52%
Colorado All Other	529,890	530,445	0.47%	0.10%	6.28%
County Clerk	4,062,867	4,004,825	3.58%	-1.43%	6.54%
Downtown	5,953,018	6,133,115	5.48%	3.03%	5.36%
Downtown Extension	143,833	73,460	0.07%	-48.93%	-54.69%
East Downtown	596,312	600,824	0.54%	0.76%	13.27%
Gunbarrel Commercial	1,091,813	1,129,880	1.01%	3.49%	2.40%
Gunbarrel Industrial	4,518,958	3,607,339	3.22%	-20.17%	-23.35%
Metro Denver	4,358,676	4,770,401	4.26%	9.45%	11.64%
N. 28th St Commercial	4,993,240	4,828,107	4.31%	-3.31%	10.75%
N. Broadway Annex	495,830	571,328	0.51%	15.23%	7.22%
North Broadway	1,412,347	1,324,597	1.18%	-6.21%	-5.26%
Out of State	22,742,243	24,593,812	21.97%	8.14%	5.99%
Pearl Street Mall	2,909,517	2,855,829	2.55%	-1.85%	2.41%
Public Utilities	4,316,775	3,978,283	3.55%	-7.84%	-10.04%
Table Mesa	1,921,270	1,946,417	1.74%	1.31%	0.85%
The Meadows	1,070,344	910,963	0.81%	-14.89%	-12.24%
UHGD (the "hill")	890,918	958,175	0.86%	7.55%	9.10%
University of Colorado	4,269,830	4,056,863	3.62%	-4.99%	17.35%
Unlicensed Receipts	467,133	206,119	0.18%	-55.88%	-63.06%
All Other Boulder	8,539,603	9,207,069	8.23%	7.82%	4.69%
Total Sales and Use Tax	\$112,078,861	\$111,918,576	100.00%	-0.14%	1.34%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
August YTD						August YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
3,168,902	3,478,230	309,329	9.76%	16.76%	Apparel Stores	12,265	24,076	11,811	96.30%	116.01%
4,582,285	4,565,783	-16,501	-0.36%	2.12%	Automotive Trade	4,101,495	4,049,071	-52,424	-1.28%	6.80%
3,788,808	3,557,630	-231,177	-6.10%	-8.49%	Building Material - Retail	17,489	12,440	-5,049	-28.87%	18.90%
6,890,604	8,832,440	1,941,837	28.18%	13.87%	Computer Related Business Sector	1,258,742	1,472,211	213,468	16.96%	-16.48%
725,157	893,593	168,436	23.23%	44.54%	Construction Sales / Use Tax	11,810,892	10,491,002	-1,319,890	-11.18%	0.54%
2,771,542	2,323,518	-448,025	-16.17%	-14.20%	Consumer Electronics	91,826	82,836	-8,990	-9.79%	357.36%
12,827,895	13,065,358	237,463	1.85%	4.50%	Eating Places	40,308	65,063	24,754	61.41%	74.31%
13,308,890	14,010,335	701,446	5.27%	6.99%	Food Stores	100,874	138,264	37,390	37.07%	39.76%
20,325,020	17,739,271	-2,585,749	-12.72%	-15.63%	General Retail	476,072	389,033	-87,039	-18.28%	-58.75%
1,671,543	1,814,825	143,282	8.57%	2.44%	Home Furnishings	9,610	6,212	-3,397	-35.35%	-46.49%
52,243	37,314	-14,928	-28.57%	-26.66%	Medical Marijuana	213	39	-174	-81.52%	-91.62%
1,997,251	1,692,088	-305,162	-15.28%	-17.58%	Rec Marijuana	8,470	15,516	7,046	83.18%	69.09%
6,188,558	6,210,935	22,378	0.36%	-0.82%	Transportation/Utilities	231,820	265,619	33,799	14.58%	6.53%
10,697,771	12,872,739	2,174,968	20.33%	28.12%	All Other	4,922,317	3,813,131	-1,109,186	-22.53%	-14.89%
88,996,467	91,094,063	2,097,596	2.36%	2.38%	Total	23,082,395	20,824,513	-2,257,881	-9.78%	-3.01%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
August YTD						August YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
4,725,839	4,696,987	-28,852	-0.61%	0.21%	29th Street	202,995	94,483	-108,512	-53.46%	-38.27%
112,922	66,539	-46,383	-41.08%	-37.14%	Airport	230,319	109,087	-121,233	-52.64%	-58.55%
1,700,703	1,754,141	53,438	3.14%	1.11%	Basemar	191,887	710,702	518,815	270.37%	269.84%
1,166,280	1,355,919	189,639	16.26%	28.69%	Boulder County	502,673	192,493	-310,180	-61.71%	-85.22%
5,359,316	5,548,856	189,540	3.54%	8.69%	Boulder Industrial	5,387,921	3,206,193	-2,181,728	-40.49%	-30.42%
16,833,648	16,908,822	75,175	0.45%	0.02%	BVRC-Boulder Valley Regional Center	379,940	986,503	606,563	159.65%	80.35%
476,115	503,605	27,490	5.77%	8.16%	Colorado All Other	53,775	26,840	-26,934	-50.09%	-13.69%
0	0	0	0.00%	0.00%	County Clerk	4,062,867	4,004,825	-58,042	-1.43%	6.54%
5,651,564	5,777,118	125,554	2.22%	2.88%	Downtown	301,454	355,997	54,543	18.09%	49.73%
30,309	41,710	11,401	37.61%	-8.31%	Downtown Extension	113,523	31,750	-81,773	-72.03%	-67.26%
539,111	543,239	4,128	0.77%	-2.65%	East Downtown	57,201	57,585	384	0.67%	111.34%
1,089,909	1,127,900	37,990	3.49%	2.44%	Gunbarrel Commercial	1,903	1,981	78	4.07%	-5.89%
1,604,695	1,770,433	165,738	10.33%	-12.42%	Gunbarrel Industrial	2,914,263	1,836,906	-1,077,357	-36.97%	-30.12%
4,216,549	4,539,254	322,704	7.65%	10.08%	Metro Denver	142,127	231,147	89,020	62.63%	52.01%
4,516,065	4,348,580	-167,485	-3.71%	-4.50%	N. 28th St Commercial	477,176	479,528	2,352	0.49%	213.66%
319,248	307,472	-11,776	-3.69%	-5.23%	N. Broadway Annex	176,582	263,856	87,274	49.42%	37.66%
1,269,152	1,211,699	-57,452	-4.53%	-4.19%	North Broadway	143,196	112,898	-30,298	-21.16%	-16.33%
22,326,140	24,170,749	1,844,609	8.26%	6.16%	Out of State	416,103	423,063	6,960	1.67%	-8.96%
2,871,450	2,776,729	-94,721	-3.30%	1.44%	Pearl Street Mall	38,067	79,100	41,033	107.79%	74.98%
4,139,552	3,786,441	-353,111	-8.53%	-10.37%	Public Utilities	177,222	191,842	14,620	8.25%	-2.73%
1,903,943	1,925,970	22,027	1.16%	1.04%	Table Mesa	17,327	20,446	3,120	18.00%	-27.15%
980,268	900,121	-80,147	-8.18%	-4.43%	The Meadows	90,077	10,842	-79,235	-87.96%	-76.89%
858,680	898,116	39,436	4.59%	6.79%	UHGD (the "hill")	32,238	60,059	27,821	86.30%	91.90%
1,076,078	1,234,891	158,813	14.76%	12.86%	University of Colorado	3,193,752	2,821,971	-371,780	-11.64%	19.46%
273,730	107,626	-166,104	-60.68%	-45.43%	Unlicensed Receipts	193,403	98,493	-94,910	-49.07%	-75.79%
4,955,199	4,791,146	-164,054	-3.31%	2.31%	All Other Boulder	3,584,404	4,415,923	831,519	23.20%	7.70%
88,996,467	91,094,063	2,097,596	2.36%	2.38%	Total	23,082,395	20,824,513	-2,257,881	-9.78%	-3.01%

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	9,105,142					71,620,174	1,855,444,922	-34.05%	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					64,610,048	1,673,835,443	-9.79%	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					76,176,899	1,973,494,793	17.90%	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					86,950,457	2,252,602,509	14.14%	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					88,996,467	2,305,607,946	-3.35%	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					91,094,063	2,359,949,807	2.36%	3.86%
Change from prior year (month)		3.03%	0.73%	-0.18%	9.54%	0.53%	2.21%	3.27%	0.42%								
Change from prior year (YTD)		3.03%	1.95%	1.11%	3.18%	2.65%	2.56%	2.66%	2.36%								
Business Use Tax	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771					7,718,226	199,954,051	337.92%	3.86%
	2020	654,578	1,384,693	903,331	858,280	1,167,413	982,473	1,391,419	1,876,037					9,218,225	238,814,116	19.43%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	810,621					8,270,169	214,253,083	-10.28%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	743,593					7,560,335	195,863,606	-8.58%	3.86%
	2023	923,424	711,000	1,607,058	519,560	816,509	1,218,764	804,718	677,357					7,278,389	188,559,302	-3.73%	3.86%
	2024	849,584	620,114	1,137,950	858,789	677,125	1,184,623	707,339	522,069					6,557,593	169,885,824	-9.90%	3.86%
Change from prior year (month)		-8.00%	-12.78%	-29.19%	65.29%	-17.07%	-2.80%	-12.10%	-22.93%								
Change from prior year (YTD)		-8.00%	-10.08%	-19.55%	-7.83%	-4.84%	-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	1,373,730					8,250,947	213,755,104	526.50%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130					7,856,615	203,539,236	-4.78%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	523,264					7,580,075	196,375,000	-3.52%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181	1,333,611					9,502,746	246,185,121	25.36%	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					11,741,138	304,174,567	23.56%	3.86%
	2024	1,135,899	1,476,736	2,322,348	585,222	876,850	1,451,800	1,971,986	441,255					10,262,096	265,857,400	-12.60%	3.86%
Change from prior year (month)		-25.67%	-19.54%	173.61%	-50.18%	-14.18%	-0.62%	155.06%	-85.76%								
Change from prior year (YTD)		-25.67%	-22.33%	17.15%	2.47%	-0.18%	-0.26%	13.63%	-12.60%								
Motor Vehicle Use Tax	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176					3,357,952	86,993,566	308.51%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475					3,103,041	80,389,654	-7.59%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024					4,301,459	111,436,762	38.62%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	589,108					4,138,055	107,203,499	-3.80%	3.86%
	2023	534,029	425,121	500,637	588,954	582,153	539,823	403,870	488,281					4,062,867	105,255,628	-1.82%	3.86%
	2024	614,611	466,478	524,624	561,155	419,171	427,317	545,502	445,968					4,004,825	103,751,940	-1.43%	3.86%
Change from prior year (month)		15.09%	9.73%	4.79%	-4.72%	-28.00%	-20.84%	35.07%	-8.67%								
Change from prior year (YTD)		15.09%	12.71%	10.00%	5.77%	-1.70%	-4.96%	-0.44%	-1.43%								
TOTAL	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					90,947,299	2,356,147,642	384.29%	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					84,787,928	2,196,578,449	-6.77%	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					96,328,602	2,495,559,637	13.61%	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					108,151,593	2,801,854,735	12.27%	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					112,078,861	2,903,597,443	3.63%	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					111,918,576	2,899,444,970	-0.14%	3.86%
Change from prior year (month)		-0.57%	-2.81%	6.44%	5.65%	-2.98%	0.80%	12.55%	-17.10%								
Change from prior year (YTD)		-0.57%	-1.64%	1.44%	2.44%	1.38%	1.26%	2.76%	-0.14%								