



City of Boulder Finance

REVENUE REPORT

October 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 November 2024 and is largely attributed to economic activity through the month of October. 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	October YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$111,663,885	\$113,661,065	\$1,997,180	1.79%	1.61%
Rec MJ Additional 3.5%*	1,172,328	1,007,657	-164,671	-14.05%	-13.48%
Business Use Tax	8,170,670	7,877,509	-293,161	-3.59%	-6.61%
Construction Use Tax	14,356,082	12,258,547	-2,097,535	-14.61%	-8.41%
Motor Vehicle Use Tax	5,254,845	5,036,550	-218,295	-4.15%	1.59%
Total Sales & Use Tax based on current economic activity	\$140,617,810	\$139,841,327	-\$776,483	-0.55%	0.05%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	1,535,491	2,021,192	485,701	31.63%	34.98%
Use Tax Audit Revenue	1,495,519	637,993	-857,526	-57.34%	-62.92%
Total Sales and Use Tax	\$143,648,819	\$142,500,512	-\$1,148,307	-0.80%	-0.26%

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

Other Tax Revenues

Miscellaneous Tax Statistics	October YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$8,346,719	\$8,580,260	\$233,541	2.80%	2.50%
Admissions Tax	971,214	702,951	-268,263	-27.62%	-24.84%
Disposable Bag Fee	172,761	203,457	30,696	17.77%	6.33%
Electronic Smoking Device Tax	552,191	385,663	-166,528	-30.16%	-31.69%
Food Service Tax	696,055	676,165	-19,890	-2.86%	-0.90%
Rec Marijuana Excise Tax	225,617	129,971	-95,646	-42.39%	-40.52%
Short-Term Rental Tax	1,767,309	2,134,160	366,850	20.76%	19.58%
Sugar Sweetened Beverage Tax	3,468,378	3,487,373	18,995	0.55%	-1.24%
Trash Tax	1,316,928	1,342,901	25,973	1.97%	2.01%

Revenue Trends and Changes

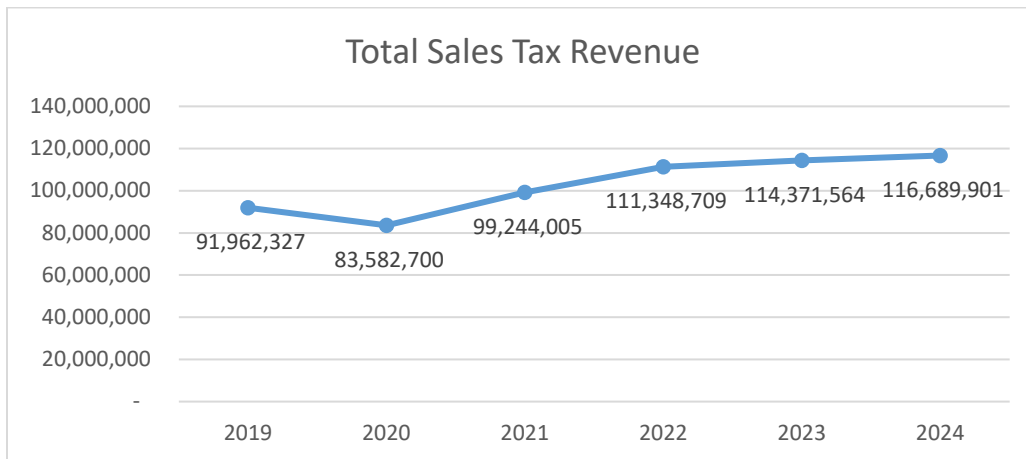
Overview

October YTD sales and use tax based upon current economic activity were *down* compared to October 2023, by approximately \$776k or 0.6%.

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 October 2023 by \$1.148 million or 0.8%.

Sales Tax

YTD October 2024 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$2,318,210 (or 2.0%) when compared to YTD October 2023, primarily due to strength in industries such as the Computer Related Business Sector, Construction Sales, Eating Places, Food Stores, Home Furnishings, and general increases in the All-Other category. This increase results in a compound annual growth rate of 4.8% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past six years. Much of this growth in sales tax is attributable to the adoption of the Marketplace Facilitator ordinance in late 2020, which resulted in over \$3.5 million of new revenue in 2021, \$3.8 million in 2022, and \$5.1 million in 2023.



The performance for Sales Tax by industry was mixed, with the gains coming from seven business sectors: Computer Related Business (up 17.4%), Construction (up 4.5%), Eating Places (up 0.3%), Food Stores (up 4.8%), Home Furnishings (up 9.0%), Transportation/Utilities (up 0.1%), and All Other (up 20.9%). Notably, General Retail continues its slide, declining 9.7%. The twelve-month change for October sales tax of 1.8% lagged the Consumer Price Index (CPI) for All Urban Consumers of 2.6%¹.

Other Taxes

Short-Term Rental tax increased 20.8%, Accommodations Tax increased 2.8%, and Admissions Tax *decreased* by 27.6%. Marijuana taxes continued their slide with the additional 3.5% tax on Recreational Marijuana *decreasing* by 14.1% and Recreational Marijuana Excise Tax *decreasing* 42.4%. Disposable Bag Fee increased 17.8% 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 30.2% and the Sugar-Sweetened Beverage tax increased by 0.6%.

¹ U.S. Bureau of Labor Statistics, November 13, 2024

Chart 1: YTD Sales and Use Tax by Fund

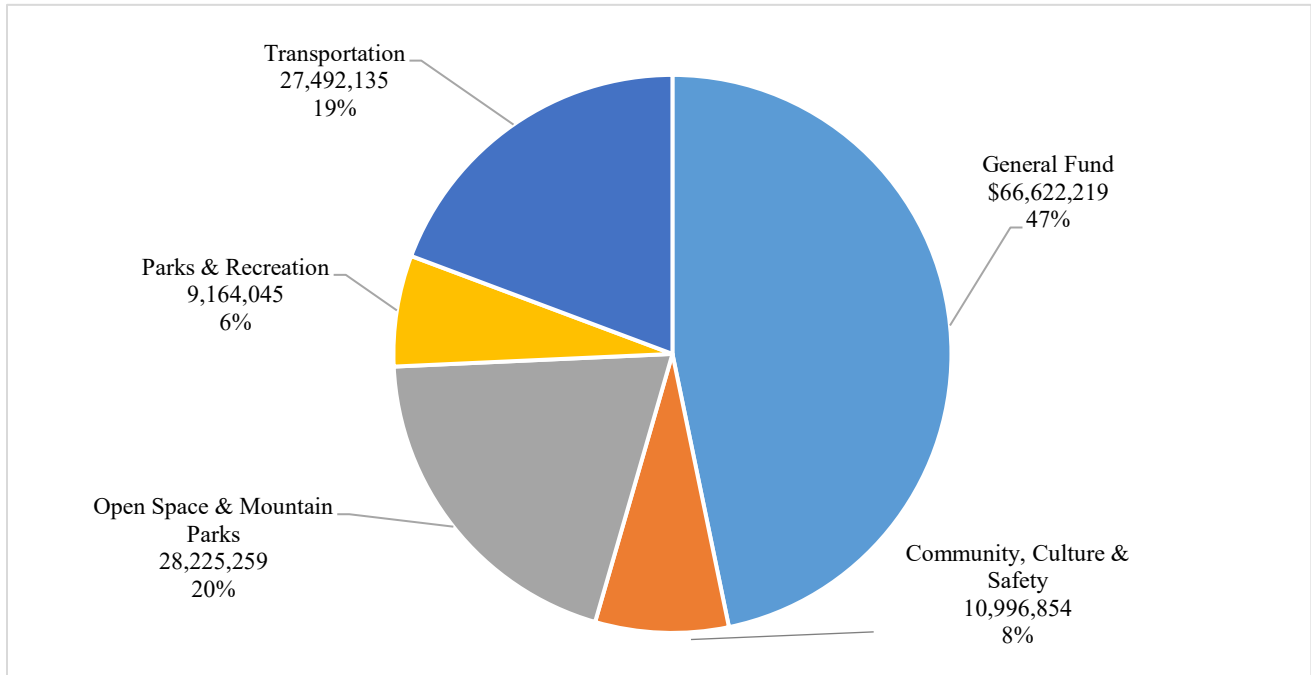
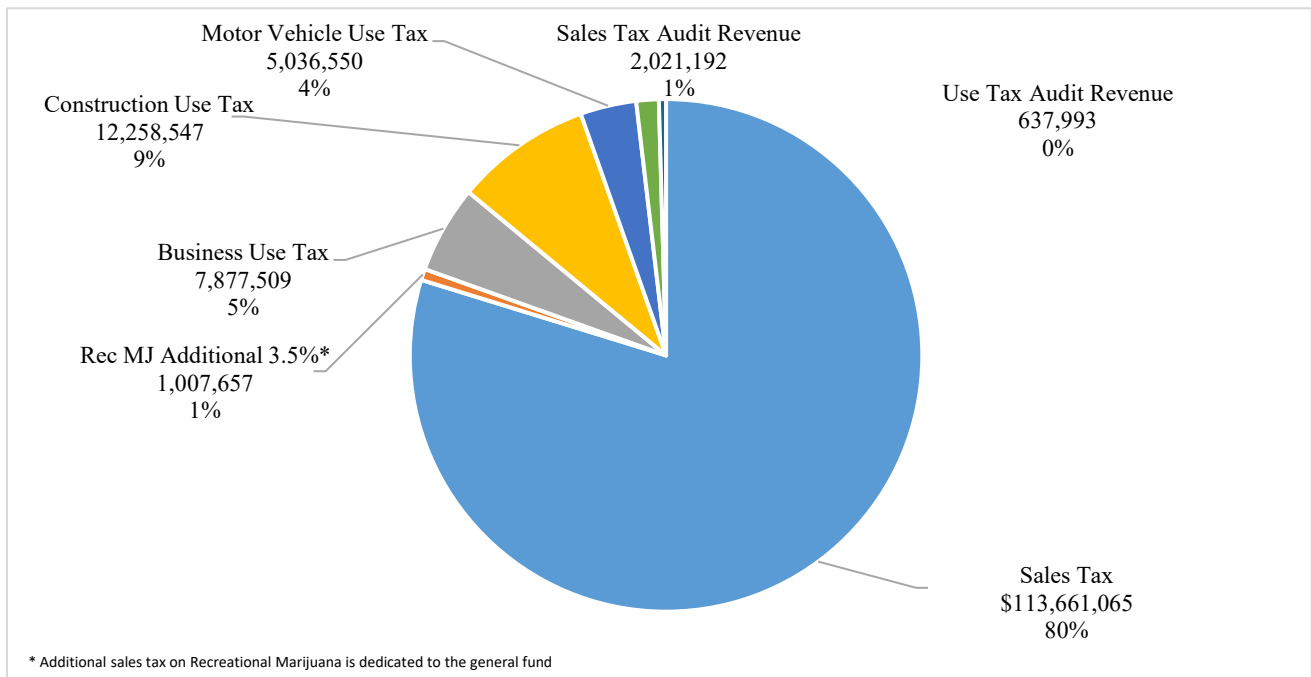


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 81% of total sales and use tax revenue for the period.
- Because there is strong seasonality to retail sales tax revenue, it is useful to compare same month-over-month revenue changes. October 2024 retail sales tax revenue *declined* 0.7% compared to October 2023 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

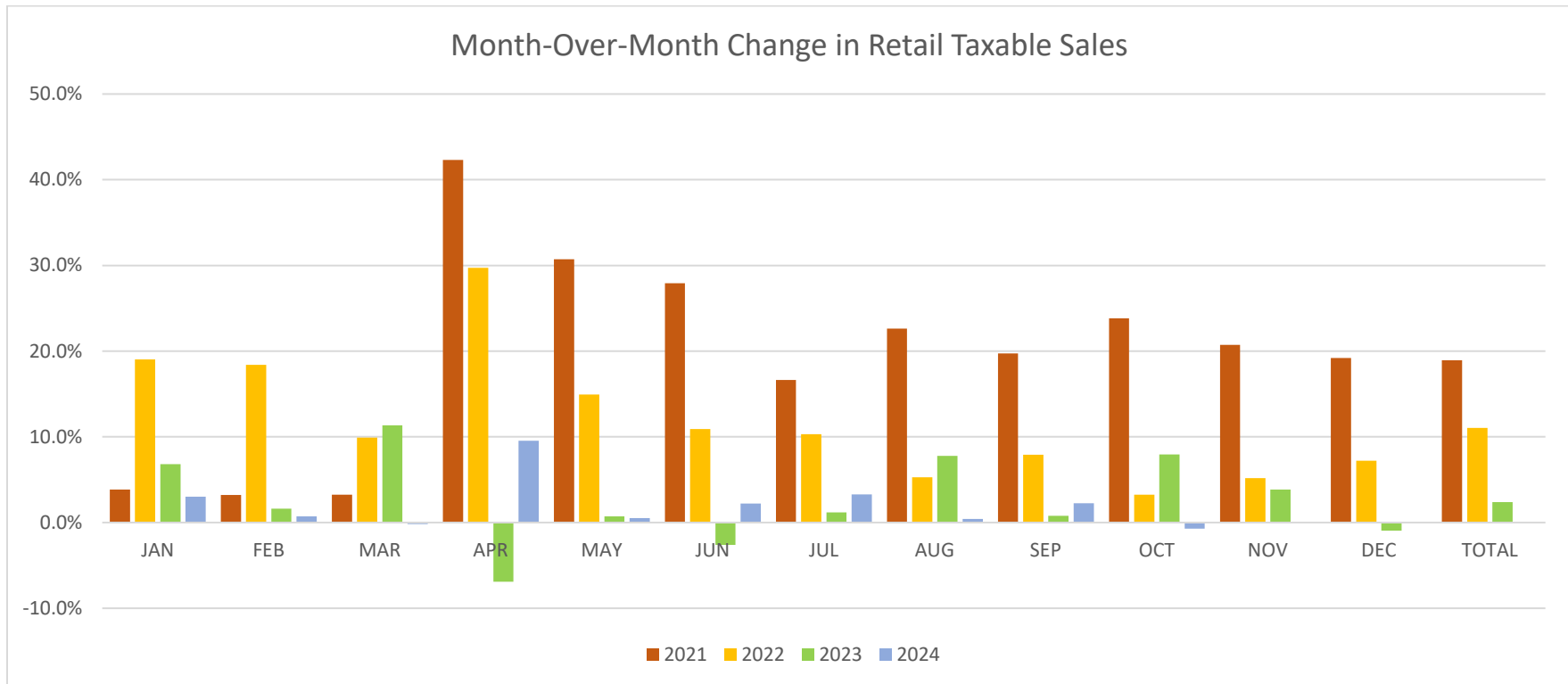


Chart 4: Sales Tax by Industry

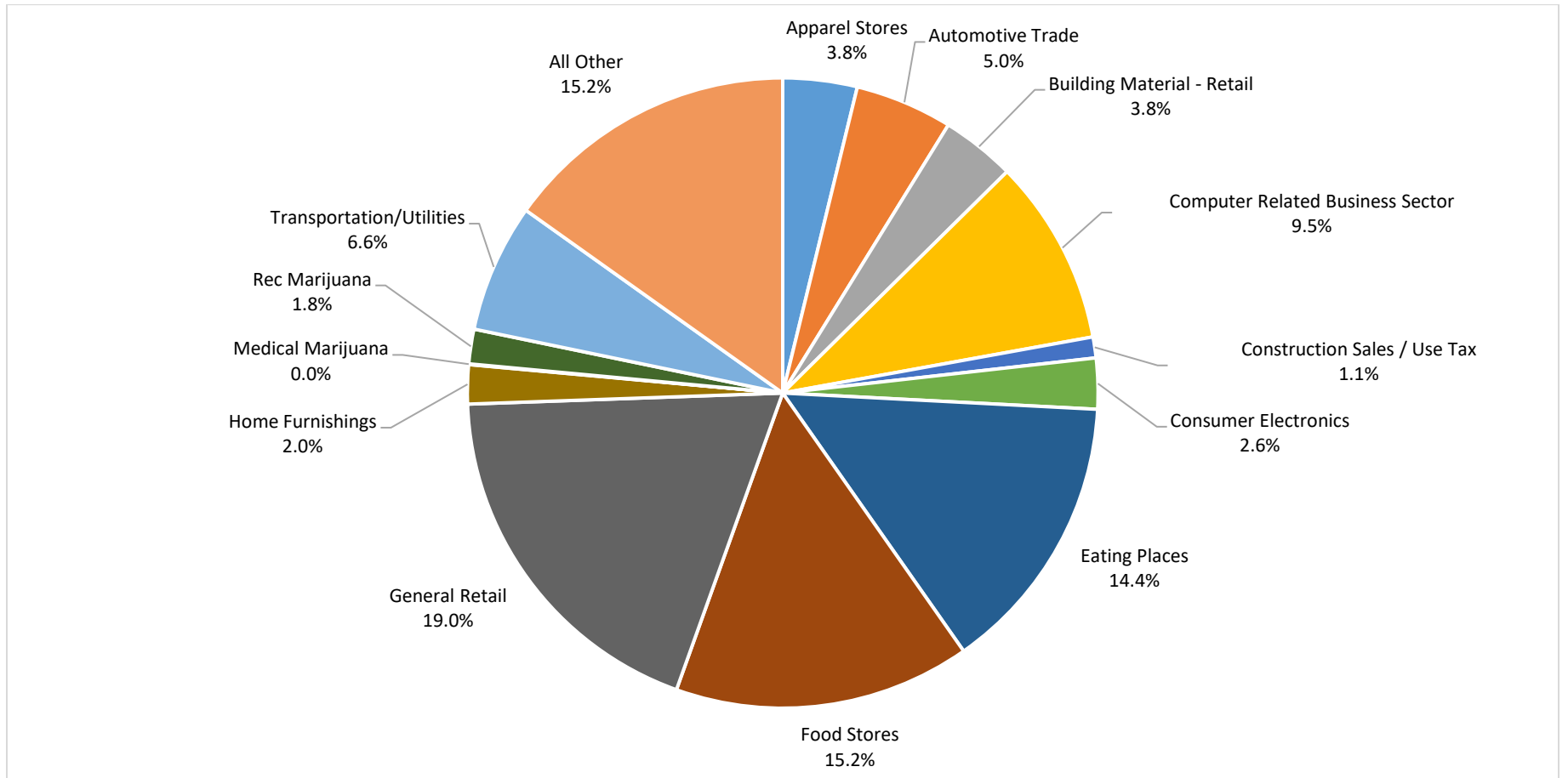
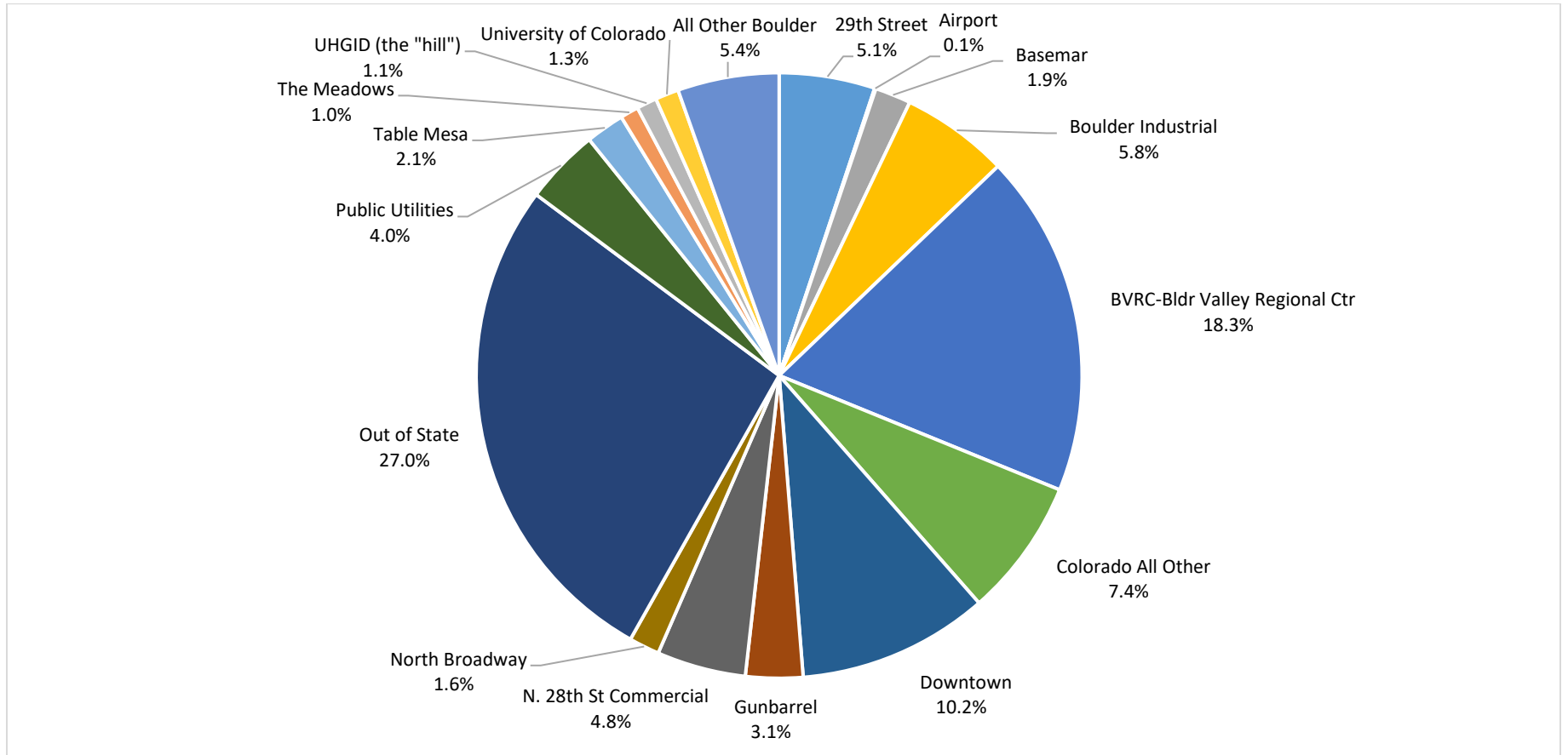


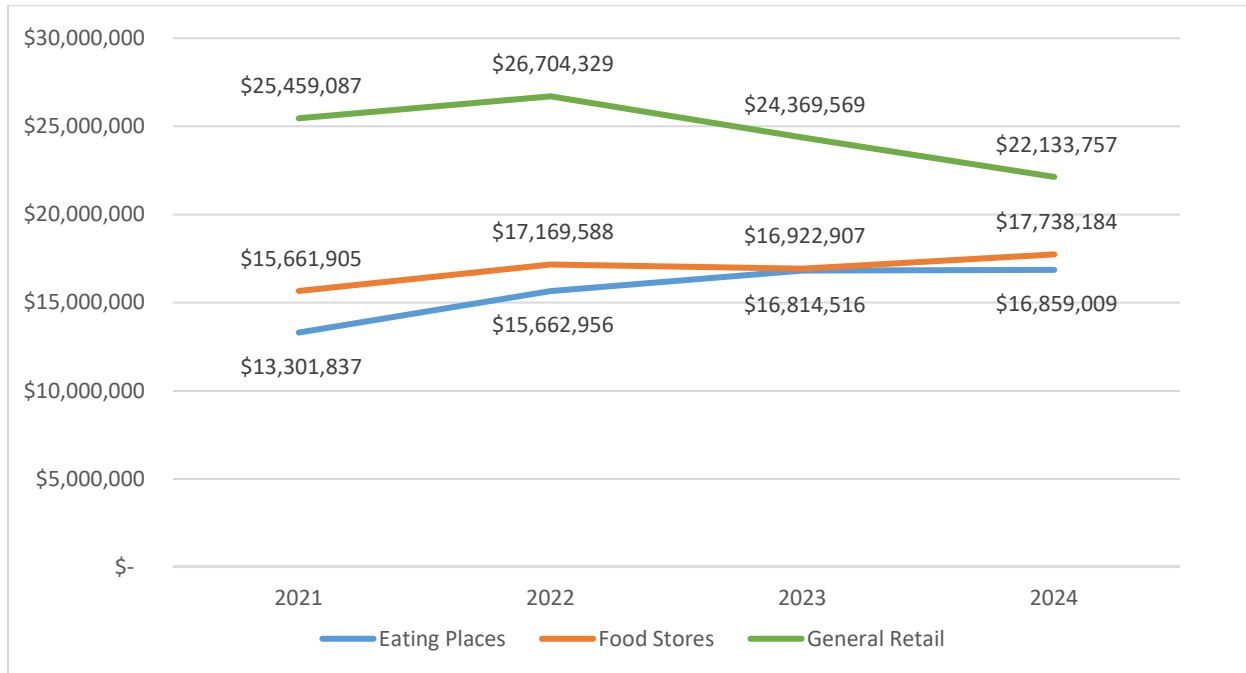
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

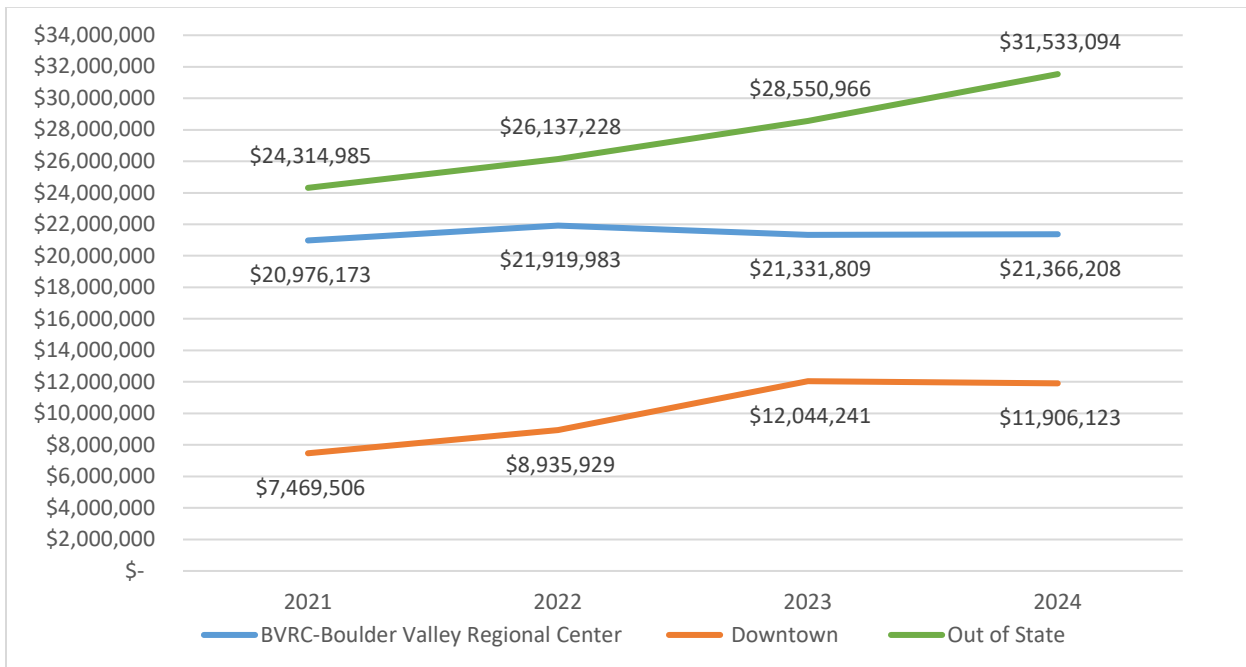
The chart below highlights the three-highest grossing industries. Combined these three industries generate approximately half of total retail sales tax revenue for the period.



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.

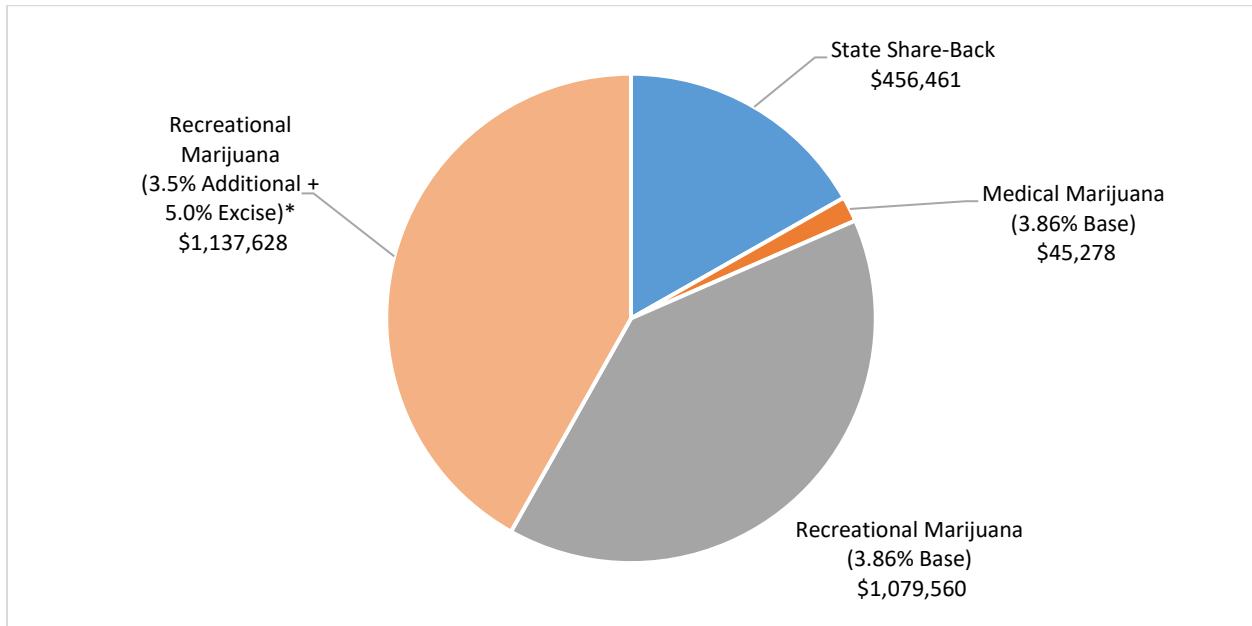


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown. Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

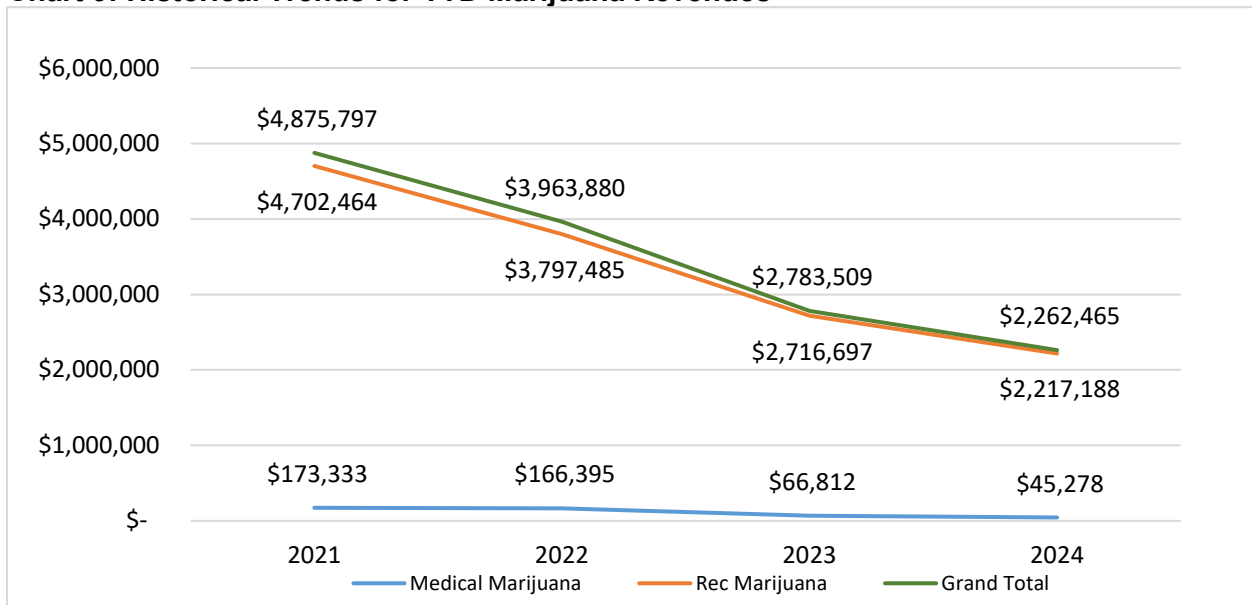
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

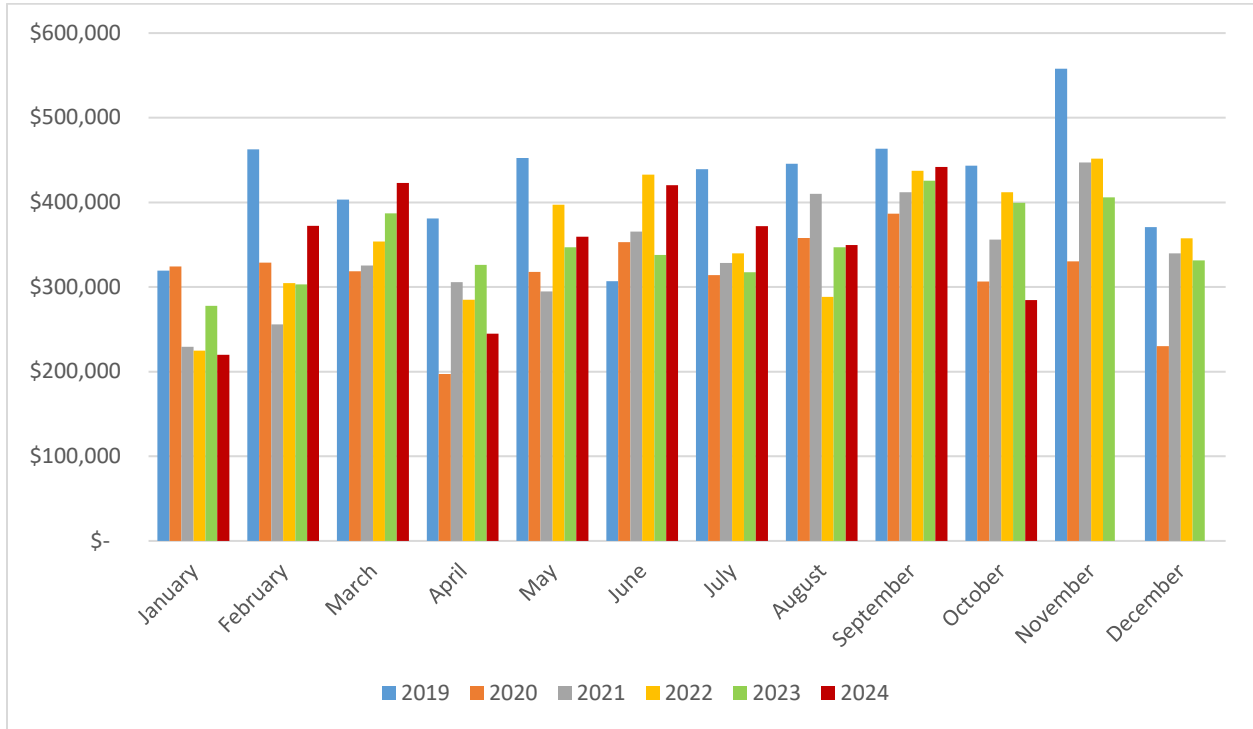


³ Rec Marijuana excludes state share back payments.

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	October YTD Actual				12 Month % Change
	2023	2024	% of Total	YTD % Change	
Sales Tax	\$114,371,564	\$116,689,901	81.89%	2.03%	1.83%
Business Use Tax	9,666,329	8,515,515	5.98%	-11.91%	-14.44%
Construction Use Tax	14,356,082	12,258,547	8.60%	-14.61%	-8.41%
Motor Vehicle Use Tax	5,254,845	5,036,550	3.53%	-4.15%	1.59%
Total Sales and Use Tax	\$143,648,819	\$142,500,512	100.00%	-0.80%	-0.26%

Total Net Sales/Use Tax Receipts by Industry Type	October YTD Actual				12 Month % Change
	2023	2024	% of Total	YTD % Change	
Apparel Stores	\$4,578,985	\$4,487,186	3.15%	-2.00%	1.24%
Automotive Trade	11,299,039	10,923,980	7.67%	-3.32%	-0.64%
Building Material - Retail	4,562,308	4,446,373	3.12%	-2.54%	-2.75%
Computer Related Business Sector	10,908,359	12,828,309	9.00%	17.60%	6.61%
Construction Sales / Use Tax	15,667,191	13,768,416	9.66%	-12.12%	-5.53%
Consumer Electronics	4,263,568	3,148,377	2.21%	-26.16%	-23.26%
Eating Places	16,894,297	16,935,917	11.88%	0.25%	1.43%
Food Stores	17,041,532	17,912,451	12.57%	5.11%	7.00%
General Retail	24,797,625	22,612,338	15.87%	-8.81%	-9.78%
Home Furnishings	2,152,477	2,348,174	1.65%	9.09%	5.98%
Medical Marijuana	66,812	45,278	0.03%	-32.23%	-29.55%
Rec Marijuana*	2,491,080	2,087,217	1.46%	-16.21%	-15.58%
Transportation/Utilities	7,971,491	8,018,291	5.63%	0.59%	-1.53%
All Other*	20,954,056	22,938,208	16.10%	9.47%	10.85%
Total Sales and Use Tax	\$143,648,819	\$142,500,512	100.00%	-0.80%	-0.26%

Total Net Sales/Use Tax Receipts by Geographic Area	October YTD Actual				12 Month % Change
	2023	2024	% of Total	YTD % Change	
29th Street	\$6,192,628	\$6,092,522	4.28%	-1.62%	-0.82%
Airport	373,874	225,871	0.16%	-39.59%	-38.48%
Basemar	2,369,650	2,955,908	2.07%	24.74%	20.92%
Boulder County	3,439,814	1,954,848	1.37%	-43.17%	-70.33%
Boulder Industrial	13,855,996	11,529,447	8.09%	-16.79%	-15.26%
BVRC-Boulder Valley Regional Center	21,319,055	22,482,649	15.78%	5.46%	5.20%
Colorado All Other	758,805	731,690	0.51%	-3.57%	-4.98%
County Clerk	5,254,845	5,036,550	3.53%	-4.15%	1.59%
Downtown	8,098,808	8,049,794	5.65%	-0.61%	0.06%
Downtown Extension	198,008	145,519	0.10%	-26.51%	-30.19%
East Downtown	788,369	772,318	0.54%	-2.04%	10.76%
Gunbarrel Commercial	1,371,271	1,409,414	0.99%	2.78%	2.29%
Gunbarrel Industrial	5,553,113	4,252,526	2.98%	-23.42%	-25.27%
Metro Denver	5,911,819	6,378,074	4.48%	7.89%	10.01%
N. 28th St Commercial	6,195,629	6,089,459	4.27%	-1.71%	10.31%
N. Broadway Annex	552,114	651,996	0.46%	18.09%	18.18%
North Broadway	1,761,673	1,662,670	1.17%	-5.62%	-5.23%
Out of State	29,093,867	32,062,915	22.50%	10.21%	7.97%
Pearl Street Mall	3,859,853	3,648,759	2.56%	-5.47%	-3.78%
Public Utilities	5,183,793	4,928,640	3.46%	-4.92%	-7.00%
Table Mesa	2,414,927	2,440,158	1.71%	1.04%	0.69%
The Meadows	1,318,563	1,163,070	0.82%	-11.79%	-13.03%
UHGD (the "hill")	1,213,143	1,328,645	0.93%	9.52%	10.44%
University of Colorado	4,672,103	4,698,788	3.30%	0.57%	19.76%
Unlicensed Receipts	506,207	528,338	0.37%	4.37%	-1.32%
All Other Boulder	11,390,894	11,279,944	7.92%	-0.97%	0.12%
Total Sales and Use Tax	\$143,648,819	\$142,500,512	100.00%	-0.80%	-0.26%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
October YTD						October YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
4,561,570	4,441,019	-120,551	-2.64%	0.50%	Apparel Stores	17,414	46,167	28,752	165.11%	184.85%
5,984,485	5,832,043	-152,442	-2.55%	-2.50%	Automotive Trade	5,314,554	5,091,937	-222,617	-4.19%	1.54%
4,529,448	4,431,684	-97,764	-2.16%	-2.44%	Building Material - Retail	32,860	14,689	-18,172	-55.30%	-44.71%
9,487,177	11,138,377	1,651,200	17.40%	8.47%	Computer Related Business Sector	1,421,182	1,689,931	268,750	18.91%	-4.53%
1,196,603	1,250,647	54,044	4.52%	14.15%	Construction Sales / Use Tax	14,470,588	12,517,769	-1,952,819	-13.50%	-7.38%
3,502,003	3,039,576	-462,427	-13.20%	-12.33%	Consumer Electronics	761,565	108,801	-652,764	-85.71%	-82.16%
16,814,516	16,859,009	44,493	0.26%	1.47%	Eating Places	79,781	76,908	-2,873	-3.60%	-7.09%
16,922,907	17,738,184	815,277	4.82%	6.63%	Food Stores	118,625	174,266	55,642	46.91%	58.67%
24,369,569	22,133,757	-2,235,812	-9.17%	-9.65%	General Retail	428,056	478,581	50,525	11.80%	-14.87%
2,143,579	2,335,745	192,166	8.96%	5.88%	Home Furnishings	8,899	12,428	3,530	39.67%	32.27%
66,565	45,238	-21,327	-32.04%	-29.86%	Medical Marijuana	247	39	-207	-84.04%	-116.66%
2,479,045	2,070,087	-408,957	-16.50%	-15.85%	Rec Marijuana	12,035	17,129	5,094	42.33%	40.58%
7,689,431	7,694,759	5,328	0.07%	-2.06%	Transportation/Utilities	282,060	323,532	41,472	14.70%	12.24%
14,624,666	17,679,775	3,055,109	20.89%	22.43%	All Other	6,329,391	5,258,433	-1,070,957	-16.92%	-15.64%
114,371,564	116,689,901	2,318,337	2.03%	1.83%	Total	29,277,256	25,810,611	-3,466,645	-11.84%	-8.81%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
October YTD						October YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
5,970,518	5,959,962	-10,556	-0.18%	0.25%	29th Street	222,110	132,560	-89,550	-40.32%	-32.64%
138,250	79,420	-58,830	-42.55%	-38.68%	Airport	235,625	146,451	-89,174	-37.85%	-38.36%
2,173,300	2,240,026	66,725	3.07%	2.01%	Basemar	196,350	715,883	519,532	264.59%	264.02%
1,779,091	1,741,200	-37,891	-2.13%	2.66%	Boulder County	1,660,723	213,648	-1,447,075	-87.14%	-157.40%
6,921,159	6,719,476	-201,682	-2.91%	1.13%	Boulder Industrial	6,934,837	4,809,971	-2,124,866	-30.64%	-31.58%
21,331,809	21,366,208	34,399	0.16%	-0.13%	BVRC-Boulder Valley Regional Center	-12,754	1,116,442	1,129,196	-8853.80%	7398.25%
676,255	700,071	23,816	3.52%	-0.01%	Colorado All Other	82,550	31,618	-50,931	-61.70%	-52.89%
0	0	0	0.00%	0.00%	County Clerk	5,254,845	5,036,550	-218,295	-4.15%	1.59%
7,471,967	7,602,365	130,398	1.75%	3.29%	Downtown	626,841	447,429	-179,412	-28.62%	-36.14%
39,609	62,824	23,215	58.61%	15.33%	Downtown Extension	158,399	82,695	-75,704	-47.79%	-47.66%
724,664	683,622	-41,042	-5.66%	-11.17%	East Downtown	63,704	88,696	24,992	39.23%	184.97%
1,369,021	1,406,604	37,583	2.75%	2.30%	Gunbarrel Commercial	2,250	2,810	560	24.90%	-0.18%
2,083,443	2,155,468	72,025	3.46%	-8.84%	Gunbarrel Industrial	3,469,670	2,097,058	-1,372,612	-39.56%	-34.92%
5,709,216	6,017,534	308,318	5.40%	7.74%	Metro Denver	202,603	360,540	157,937	77.95%	66.01%
5,671,550	5,544,846	-126,704	-2.23%	-4.67%	N. 28th St Commercial	524,080	544,614	20,534	3.92%	201.26%
375,153	385,305	10,152	2.71%	6.84%	N. Broadway Annex	176,960	266,691	89,730	50.71%	45.05%
1,596,202	1,517,563	-78,639	-4.93%	-4.99%	North Broadway	165,471	145,107	-20,363	-12.31%	-7.76%
28,550,966	31,533,094	2,982,128	10.44%	7.91%	Out of State	542,901	529,821	-13,081	-2.41%	1.70%
3,808,001	3,557,311	-250,690	-6.58%	-4.73%	Pearl Street Mall	51,852	91,448	39,596	76.36%	67.12%
4,972,727	4,694,471	-278,257	-5.60%	-7.61%	Public Utilities	211,065	234,169	23,104	10.95%	7.17%
2,386,559	2,407,071	20,512	0.86%	1.15%	Table Mesa	28,368	33,086	4,718	16.63%	-44.96%
1,224,049	1,141,257	-82,792	-6.76%	-8.80%	The Meadows	94,514	21,813	-72,701	-76.92%	-63.19%
1,173,586	1,257,945	84,359	7.19%	8.42%	UHGD (the "hill")	39,556	70,700	31,143	78.73%	74.43%
1,350,337	1,458,899	108,562	8.04%	11.02%	University of Colorado	3,321,765	3,239,889	-81,876	-2.46%	23.67%
430,630	137,216	-293,414	-68.14%	-67.79%	Unlicensed Receipts	75,577	391,122	315,545	417.52%	311.84%
6,443,501	6,320,143	-123,358	-1.91%	2.71%	All Other Boulder	4,947,393	4,959,801	12,408	0.25%	-3.24%
114,371,564	116,689,901	2,318,337	2.03%	1.83%	Total	29,277,256	25,810,611	-3,466,645	-11.84%	-8.81%

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	11,271,475	9,070,678			91,962,327	2,382,443,705	-15.32%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822	8,715,841	10,376,839	8,595,813			83,582,700	2,165,354,929	-9.11%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	9,603,695	10,689,554	12,423,835	10,643,271			99,244,005	2,571,088,212	18.74%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781	13,273,480	10,593,863	11,253,648	13,407,303	10,990,949			111,348,709	2,884,681,576	12.20%	3.86%
	2023	10,246,130	9,156,111	12,665,356	10,465,614	10,686,280	12,928,501	10,718,705	12,129,770	13,511,168	11,863,929			114,371,564	2,962,993,883	2.71%	3.86%
	2024	10,556,772	9,223,353	12,642,682	11,464,301	10,743,033	13,213,870	11,069,213	12,180,838	13,816,766	11,779,072			116,689,901	3,023,054,434	2.03%	3.86%
	Change from prior year (month)		3.03%	0.73%	-0.18%	9.54%	0.53%	2.21%	3.27%	0.42%	2.26%						
Change from prior year (YTD)		3.03%	1.95%	1.11%	3.18%	2.65%	2.26%	2.66%	2.36%	2.34%							
Business Use Tax	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146	843,771	1,190,617	1,090,537			9,999,381	259,051,327	467.36%	3.86%
	2020	654,578	1,384,693	903,331	858,280	1,167,413	982,473	1,391,419	1,876,037	1,393,446	820,238			11,431,909	296,163,446	14.33%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073	810,621	1,218,931	778,670			10,267,770	266,004,404	-10.18%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166	743,593	1,274,793	1,062,685			9,897,813	256,420,031	-3.60%	3.86%
	2023	923,424	711,000	1,607,058	519,560	816,509	1,218,764	804,718	677,357	948,823	1,439,117			9,666,330	250,423,046	-2.34%	3.86%
	2024	849,584	620,114	1,137,950	858,789	677,125	1,184,623	707,339	522,069	936,522	1,021,400			8,515,515	220,609,195	-11.91%	3.86%
	Change from prior year (month)		-8.00%	-12.78%	-29.19%	65.29%	-17.07%	-2.80%	-12.10%	-22.93%	-1.30%						
Change from prior year (YTD)		-8.00%	-10.08%	-19.55%	-7.83%	-9.48%	-8.08%	-8.57%	-9.90%	-8.91%							
Construction Use Tax	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540	1,373,730	820,852	485,001			9,556,800	247,585,492	625.66%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184	1,246,130	877,517	1,112,564			9,846,696	255,095,739	3.03%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060	523,264	232,089	471,346			8,283,510	214,598,705	-15.88%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181	1,333,611	792,617	1,200,148			11,495,511	297,811,158	38.78%	3.86%
	2023	1,528,238	1,835,363	848,775	1,174,702	1,021,741	1,460,855	773,152	3,098,313	706,563	1,908,381			14,356,082	371,919,220	24.88%	3.86%
	2024	1,135,899	1,476,736	2,322,348	585,222	876,850	1,451,800	1,971,986	441,255	979,783	1,016,668			12,258,547	317,578,932	-14.61%	3.86%
	Change from prior year (month)		-25.67%	-19.54%	173.61%	-50.18%	-14.18%	-0.62%	155.06%	-85.76%	38.67%						
Change from prior year (YTD)		-25.67%	-22.33%	17.15%	2.47%	-0.18%	-0.26%	13.63%	-12.60%	-9.69%							
Motor Vehicle Use Tax	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583	383,176	399,044	474,660			4,231,655	109,628,362	414.80%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427	517,475	553,792	595,035			4,251,868	110,152,012	0.48%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594	547,024	505,054	509,072			5,315,585	137,709,456	25.02%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835	589,108	421,262	636,497			5,195,814	134,606,582	-2.25%	3.86%
	2023	534,029	425,121	500,637	588,954	582,153	539,823	403,870	488,281	560,078	631,900			5,254,845	136,135,871	1.14%	3.86%
	2024	614,611	466,478	524,624	561,155	419,171	427,317	545,502	445,968	469,032	562,693			5,036,550	130,480,558	-4.15%	3.86%
	Change from prior year (month)		15.09%	9.73%	4.79%	-4.72%	-28.00%	-20.84%	35.07%	-8.67%	-16.26%						
Change from prior year (YTD)		15.09%	12.71%	10.00%	5.77%	-1.70%	-4.96%	-0.44%	-1.43%	-3.22%							
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	13,681,988	11,120,876			115,750,163	2,998,708,886	516.36%	3.86%
	2020	9,058,004	9,981,996	12,669,627	8,946,198	8,994,163	11,652,605	11,129,853	12,355,483	13,201,594	11,123,650			109,113,172	2,826,766,125	-5.73%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,422	12,570,463	14,379,909	12,402,359			123,110,870	3,189,400,777	12.83%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535	12,866,044	13,919,960	15,895,975	13,890,279			137,937,847	3,573,519,347	12.04%	3.86%
	2023	13,231,820	12,127,595	15,621,826	12,748,830	13,106,683	16,147,944	12,700,444	16,393,720	15,726,632	15,843,327			143,648,820	3,721,472,020	4.14%	3.86%
	2024	13,156,866	11,786,681	16,627,604	13,469,467	12,716,179	16,277,610	14,294,040	13,590,129	16,202,104	14,379,833			142,500,512	3,691,723,118	-0.80%	3.86%
	Change from prior year (month)		-0.57%	-2.81%	6.44%	5.65%	-2.98%	0.80%	12.55%	-17.10%	3.02%						
Change from prior year (YTD)		-0.57%	-1.64%	1.44%	2.44%	1.38%	1.26%	2.76%	-0.14%	0.25%							