



City of Boulder Finance

REVENUE REPORT

November 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 December 2024 and is largely attributed to economic activity through the month of November. 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	November YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$122,296,822	\$124,196,631	\$1,899,809	1.55%	1.25%
Rec MJ Additional 3.5%*	1,267,932	1,098,817	-169,115	-13.34%	-12.28%
Business Use Tax	8,831,601	8,646,887	-184,713	-2.09%	-3.61%
Construction Use Tax	16,060,776	13,345,261	-2,715,516	-16.91%	-18.50%
Motor Vehicle Use Tax	5,840,420	5,469,551	-370,869	-6.35%	-2.67%
Total Sales & Use Tax based on current economic activity	\$154,297,551	\$152,757,147	-\$1,540,404	-1.00%	-1.23%
Sources - Related to Prior Periods					
Sales Tax Audit Revenue	1,577,905	2,114,765	536,860	34.02%	35.41%
Use Tax Audit Revenue	1,498,428	638,154	-860,274	-57.41%	-60.85%
Total Sales and Use Tax	\$157,373,884	\$155,510,066	-\$1,863,819	-1.18%	-1.45%

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

Other Tax Revenues

Miscellaneous Tax Statistics	November YTD				
	2023	2024	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$8,906,016	\$9,165,632	\$259,616	2.92%	2.74%
Admissions Tax	1,019,029	749,564	-269,466	-26.44%	-24.84%
Disposable Bag Fee	173,297	221,963	48,666	28.08%	13.62%
Electronic Smoking Device Tax	599,050	518,350	-80,700	-13.47%	-14.79%
Food Service Tax	756,759	735,674	-21,086	-2.79%	-1.79%
Rec Marijuana Excise Tax	243,325	143,019	-100,307	-41.22%	-41.72%
Short-Term Rental Tax	1,845,947	2,226,368	380,421	20.61%	20.18%
Sugar Sweetened Beverage Tax	3,874,313	3,737,917	-136,397	-3.52%	-3.84%
Trash Tax	1,347,825	1,342,901	-4,924	-0.37%	-1.22%

Revenue Trends and Changes

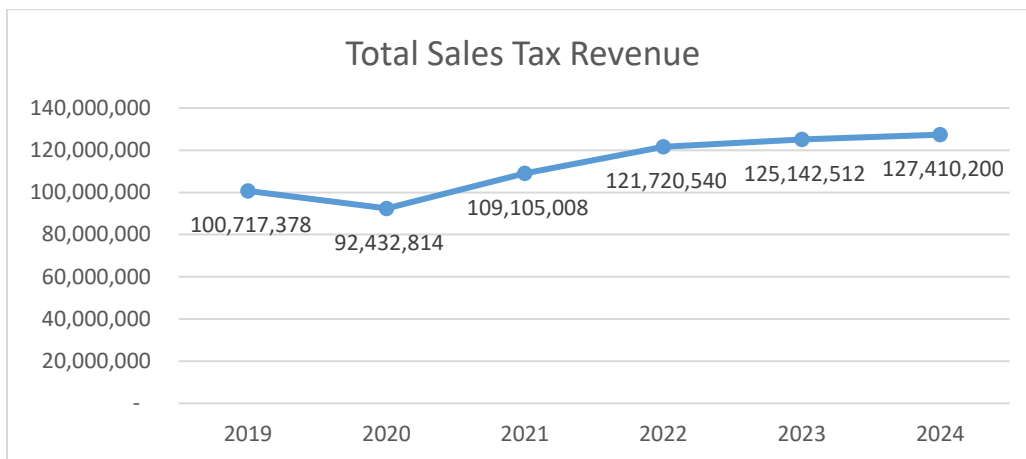
Overview

November YTD sales and use tax based upon current economic activity were *down* compared to November 2023, by approximately \$1.540 million or 1.0%.

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 YTD November 2023 by \$1.863 million or 1.2%.

Sales Tax

YTD November 2024 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$2,267,554 (or 1.8%) when compared to YTD November 2023, primarily due to strength in industries such as the Computer Related Business Sector, Construction Sales, Eating Places, Food Stores, Home Furnishings, Transportation/Utilities, and 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 17.9%), Construction (up 4.0%), Eating Places (up 0.3%), Food Stores (up 4.4%), Home Furnishings (up 8.0%), Transportation/Utilities (up 1.3%), and All Other (up 18.4%). Notably, General Retail continues its slide, declining 9.4%. The twelve-month change for November sales tax of 1.5% lagged the Consumer Price Index (CPI) for All Urban Consumers of 2.7%¹.

Other Taxes

Short-Term Rental tax increased 20.6%, Accommodations Tax increased 2.9%, and Admissions Tax *decreased* by 26.4%. Marijuana taxes continued their slide with the additional 3.5% tax on Recreational Marijuana *decreasing* by 13.3% and Recreational Marijuana Excise Tax *decreasing* 41.2%. Disposable Bag Fee increased 28.1% 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 13.5% and the Sugar-Sweetened Beverage tax *decreased* by 3.5%.

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

Chart 1: YTD Sales and Use Tax by Fund

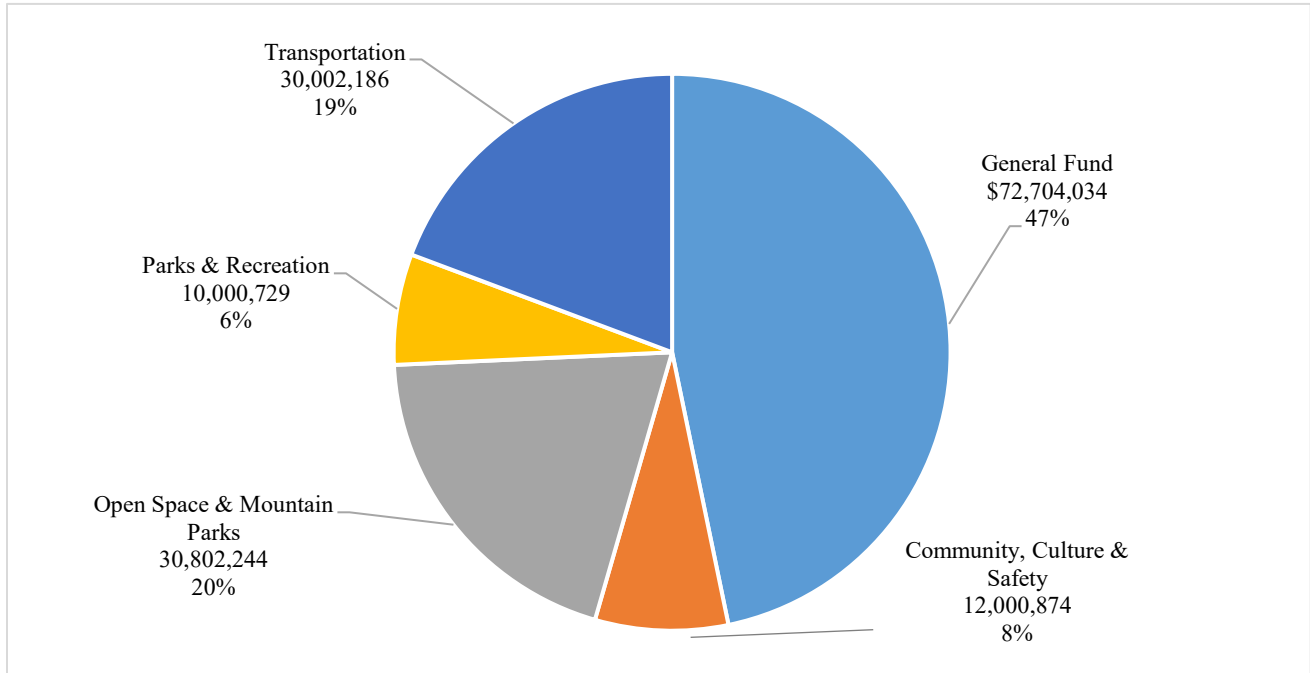
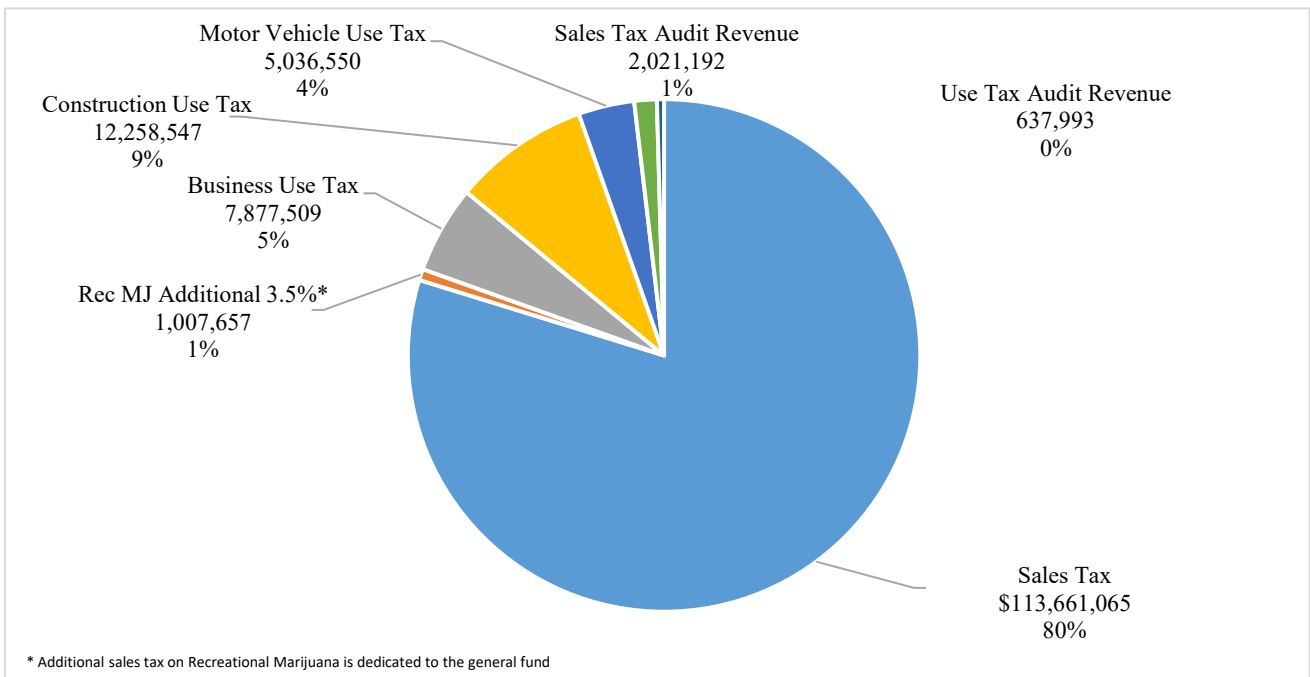


Chart 2: YTD Sales & Use Tax by Type



Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 82% 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. November 2024 retail sales tax revenue *declined* 0.5% compared to November 2023 revenue (including audit revenue and the additional recreational marijuana sales tax).

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

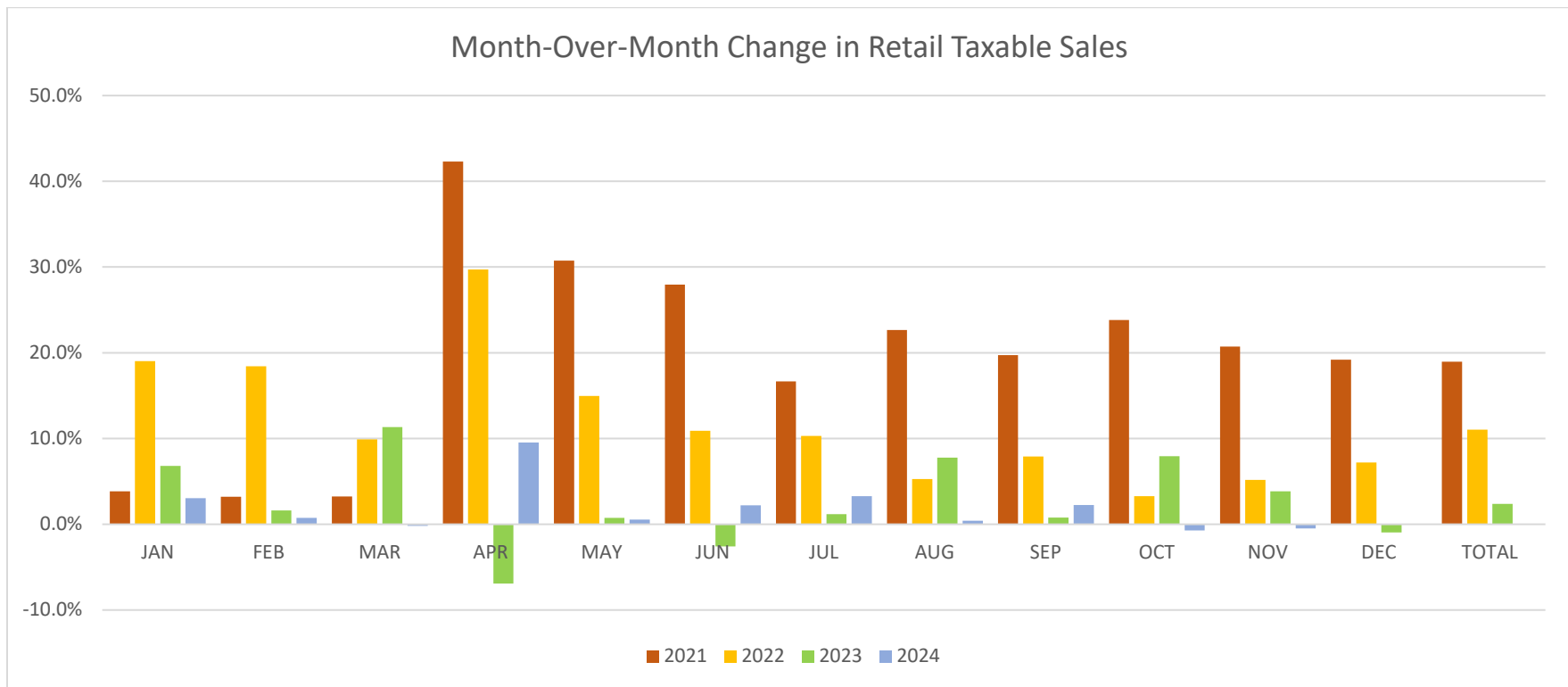


Chart 4: Sales Tax by Industry

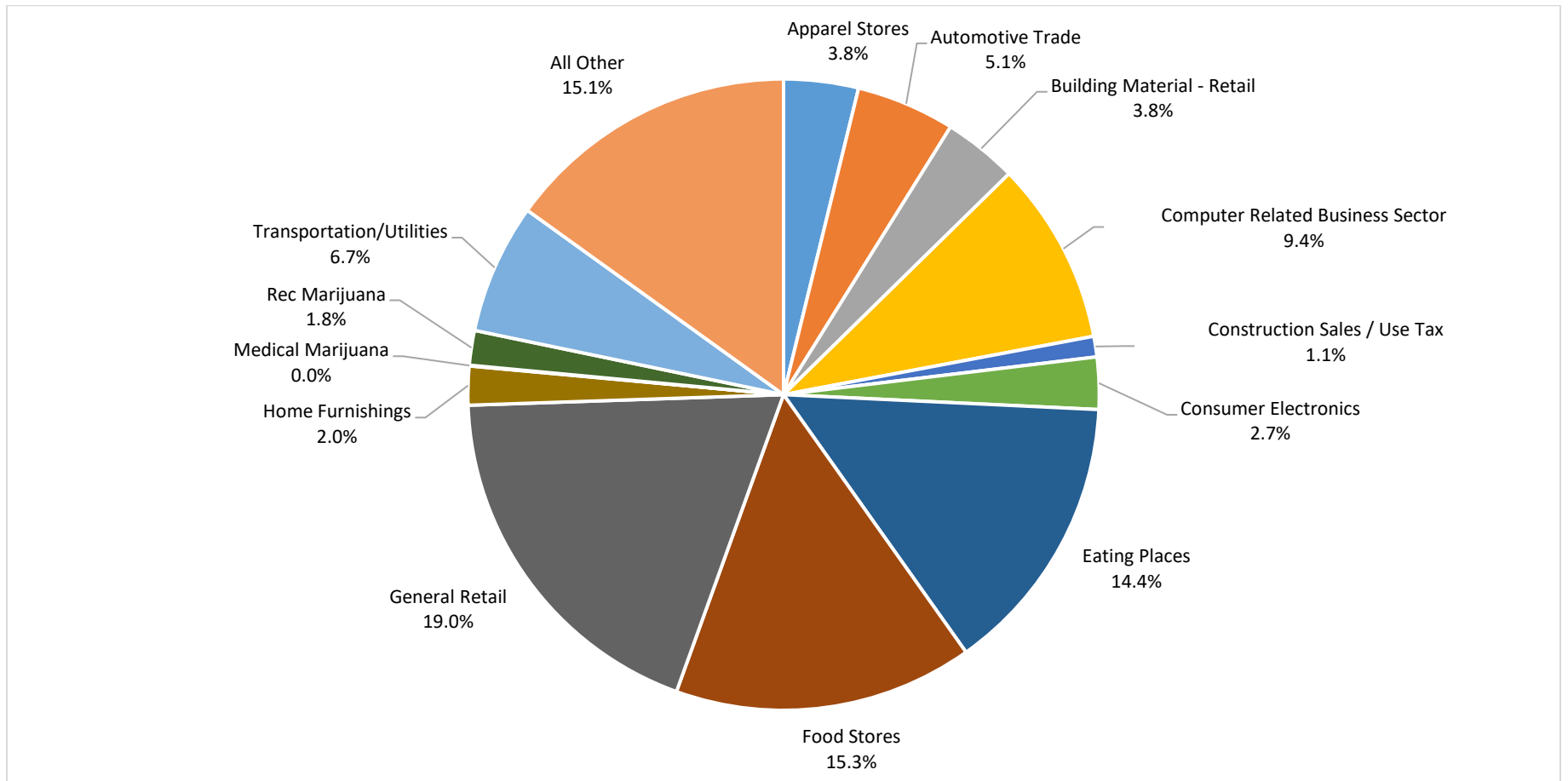
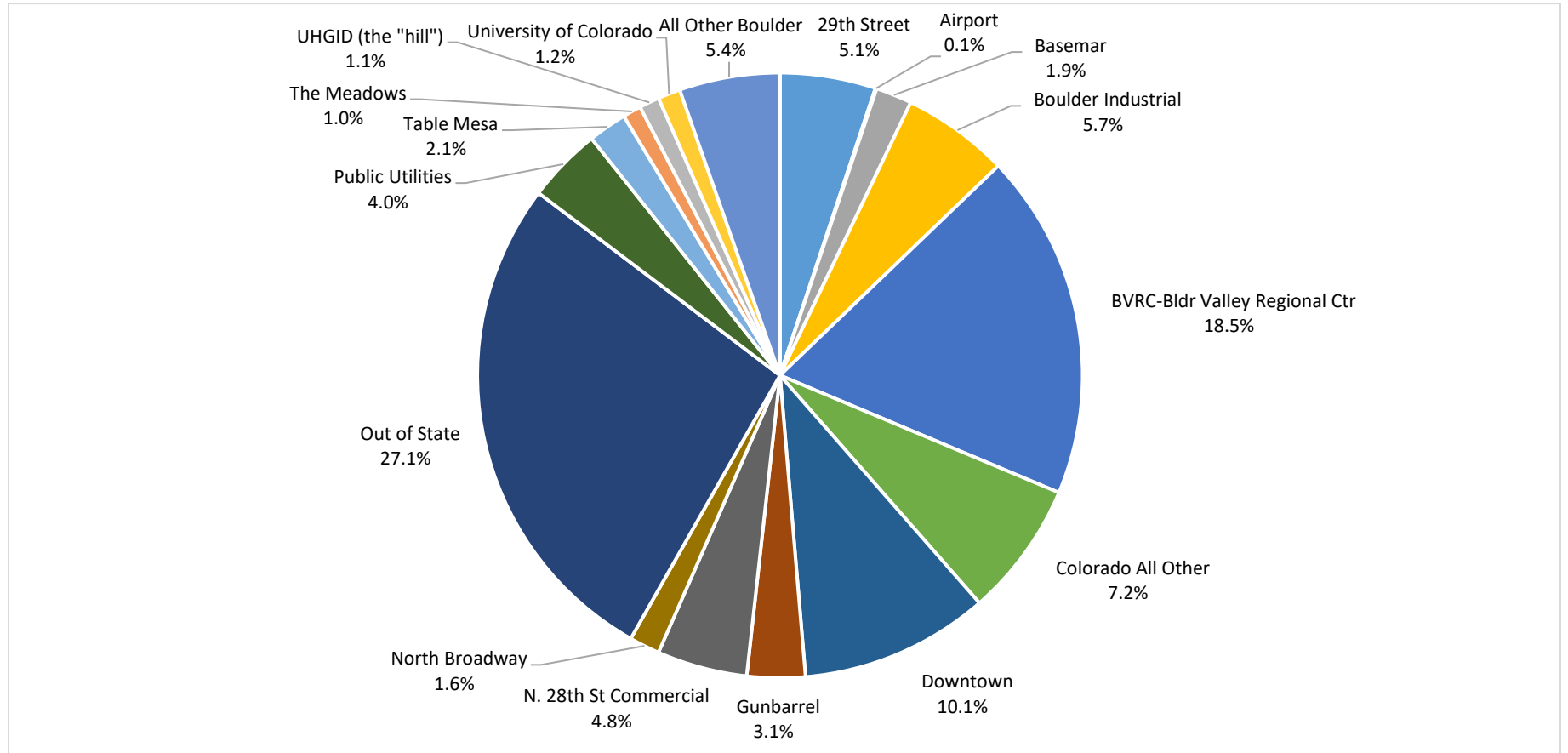


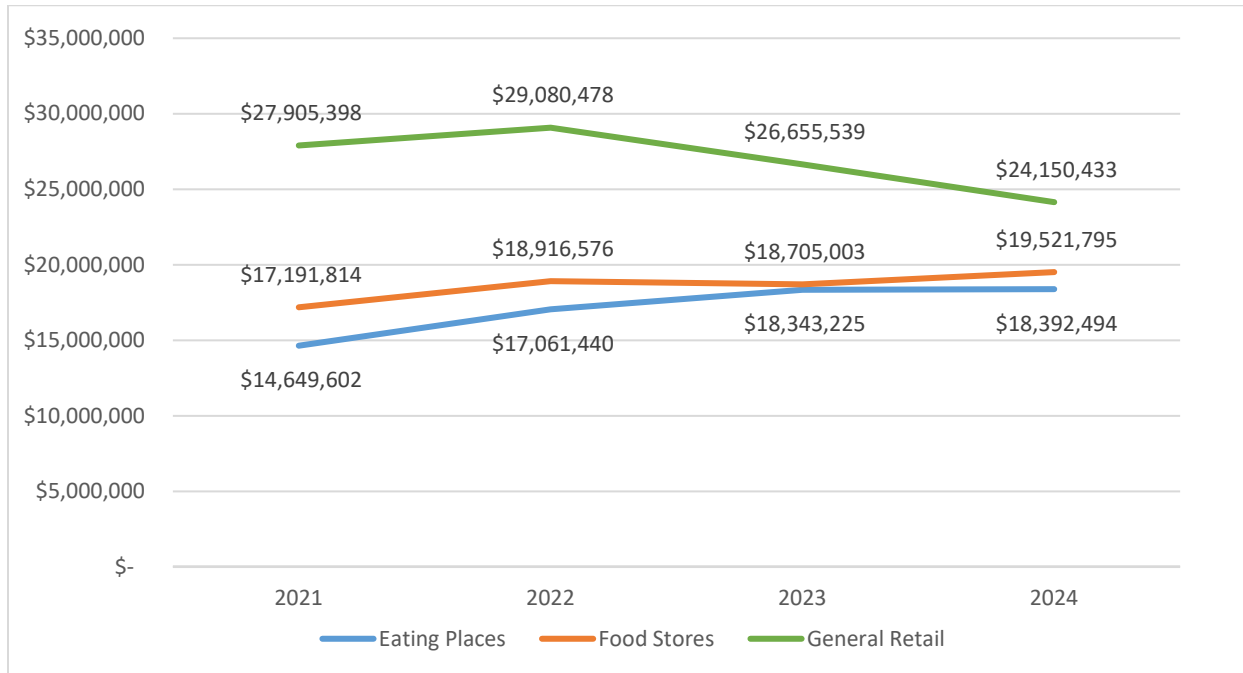
Chart 5: Sales Tax by Geographic Area²



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

Chart 6: Industry Trends – YTD Retail Sales Tax

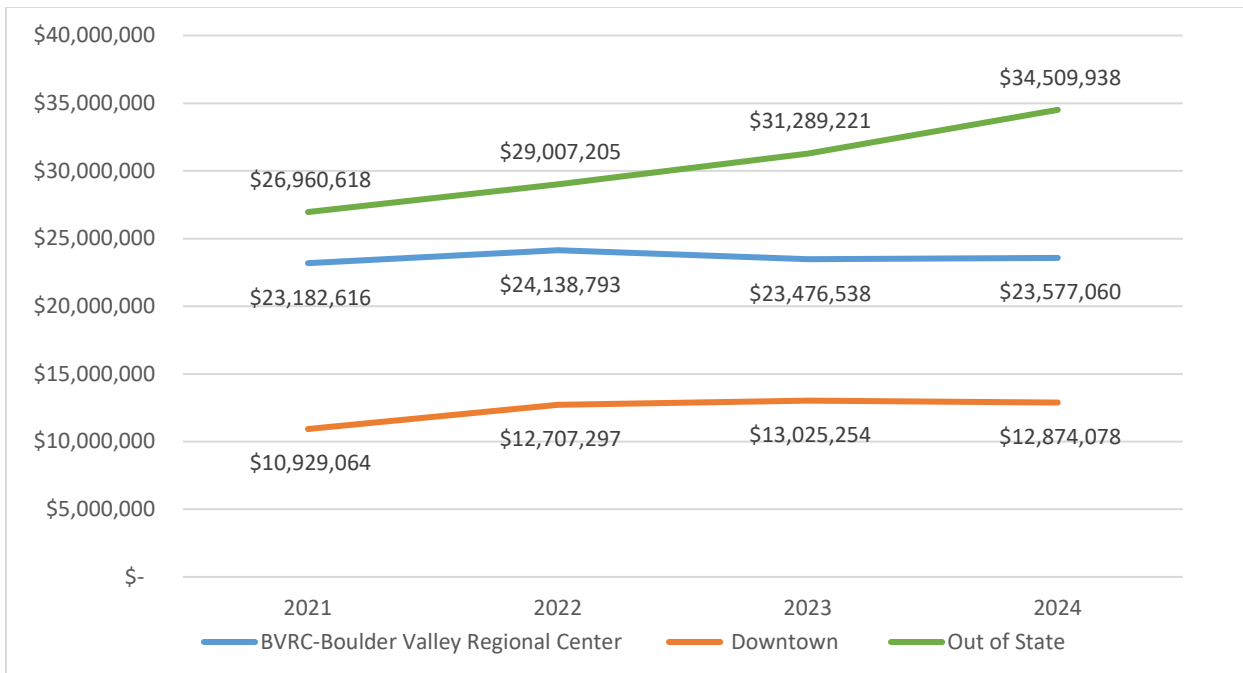
The chart below highlights the three highest grossing industries. Combined these three industries generate approximately half of total retail sales tax revenue for the period.



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.

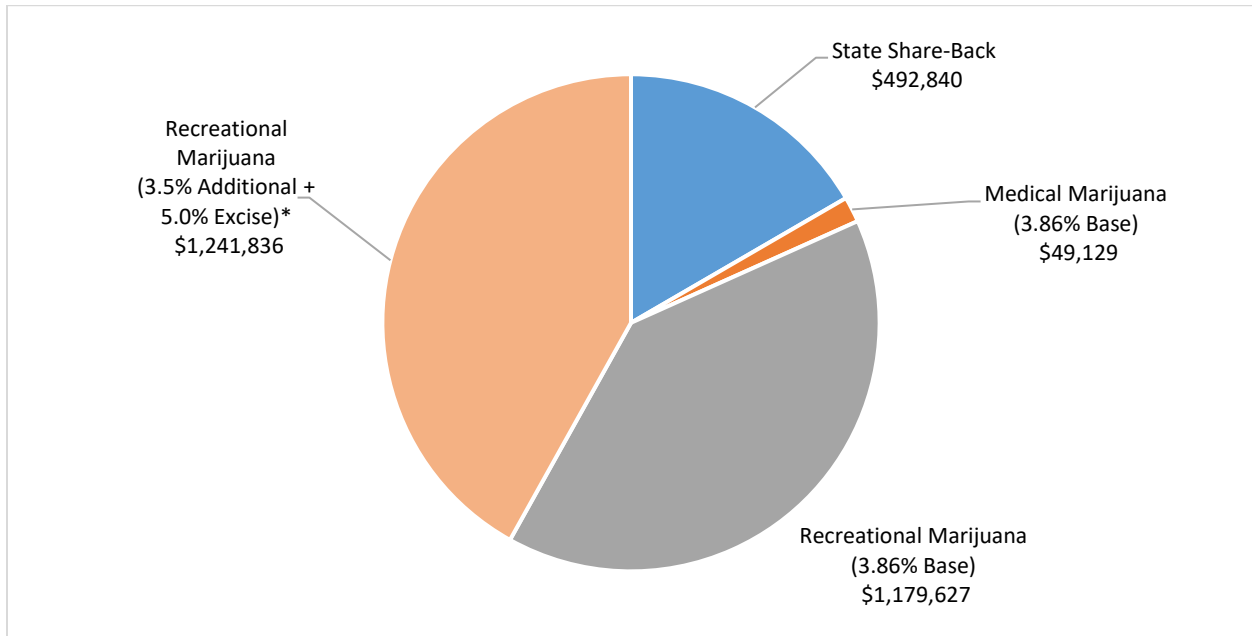


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown. Totals may not tie to exhibits due to rounding.

Marijuana Tax Revenues

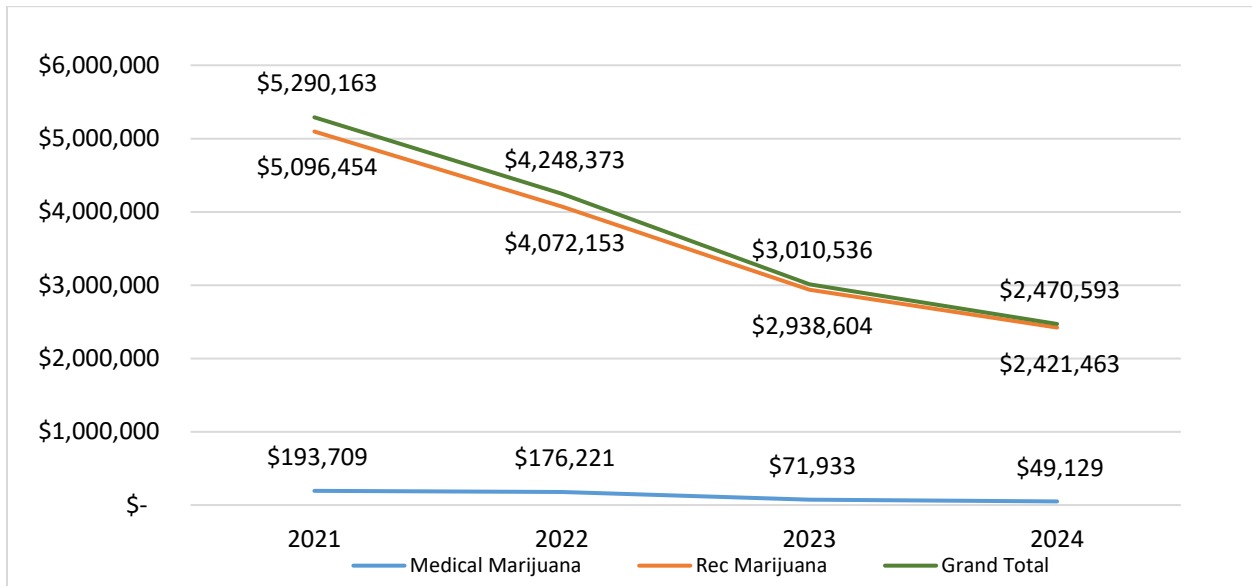
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana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

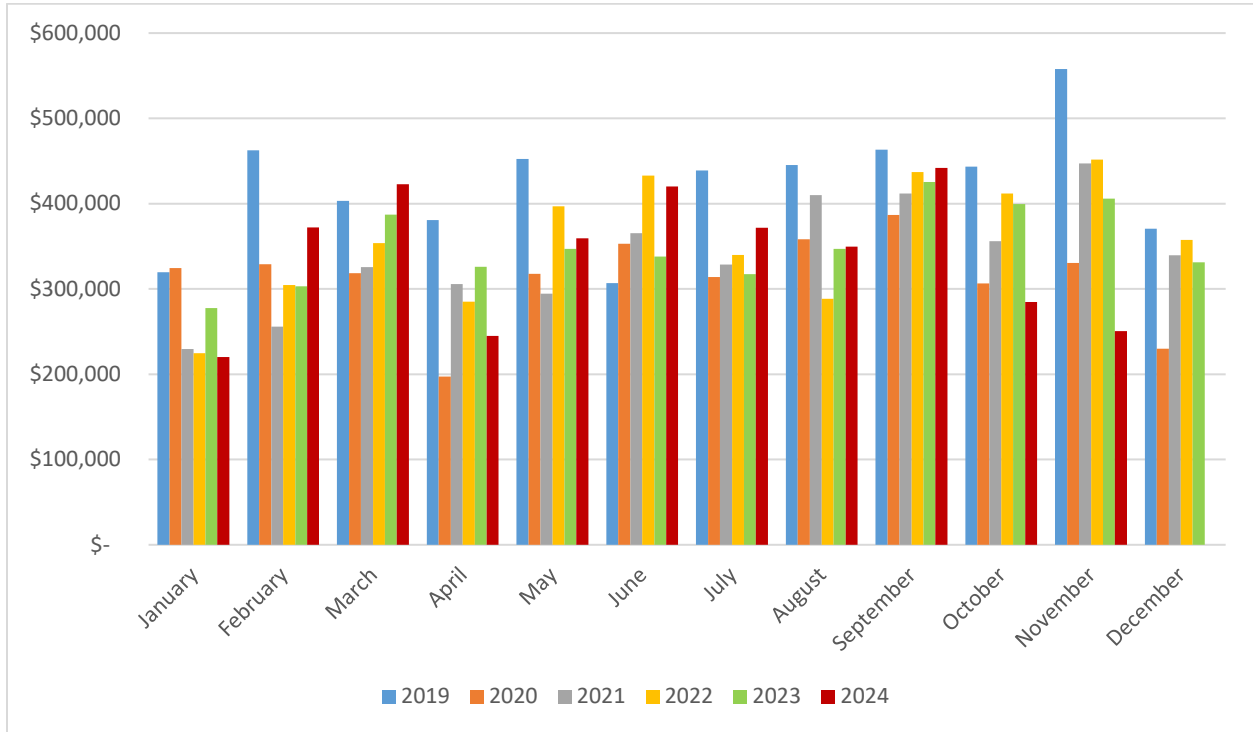


³ Rec Marijuana excludes state share back payments.

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	November YTD Actual				12 Month % Change
	2023	2024	% of Total	YTD % Change	
Sales Tax	\$125,142,512	\$127,410,200	81.93%	1.81%	1.50%
Business Use Tax	10,330,177	9,285,054	5.97%	-10.12%	-11.31%
Construction Use Tax	16,060,776	13,345,261	8.58%	-16.91%	-18.50%
Motor Vehicle Use Tax	5,840,420	5,469,551	3.52%	-6.35%	-2.67%
Total Sales and Use Tax	\$157,373,884	\$155,510,066	100.00%	-1.18%	-1.45%

Total Net Sales/Use Tax Receipts by Industry Type	November YTD Actual				12 Month % Change
	2023	2024	% of Total	YTD % Change	
Apparel Stores	\$5,036,886	\$4,916,036	3.16%	-2.40%	0.43%
Automotive Trade	12,441,133	11,970,380	7.70%	-3.78%	-1.83%
Building Material - Retail	4,944,547	4,839,803	3.11%	-2.12%	-1.62%
Computer Related Business Sector	11,630,431	13,728,473	8.83%	18.04%	12.32%
Construction Sales / Use Tax	17,428,911	14,985,113	9.64%	-14.02%	-14.47%
Consumer Electronics	4,627,692	3,508,049	2.26%	-24.19%	-23.64%
Eating Places	18,428,055	18,474,314	11.88%	0.25%	0.78%
Food Stores	18,857,583	19,727,431	12.69%	4.61%	6.71%
General Retail	27,118,835	24,640,137	15.84%	-9.14%	-10.45%
Home Furnishings	2,352,547	2,546,186	1.64%	8.23%	6.73%
Medical Marijuana	71,933	49,129	0.03%	-31.70%	-26.98%
Rec Marijuana*	2,695,278	2,278,445	1.47%	-15.47%	-14.57%
Transportation/Utilities	8,692,871	8,830,125	5.68%	1.58%	-0.46%
All Other*	23,047,184	25,016,445	16.09%	8.54%	7.88%
Total Sales and Use Tax	\$157,373,884	\$155,510,066	100.00%	-1.18%	-1.45%

Total Net Sales/Use Tax Receipts by Geographic Area	November YTD Actual				12 Month % Change
	2023	2024	% of Total	YTD % Change	
29th Street	\$6,757,204	\$6,642,384	4.27%	-1.70%	-1.31%
Airport	382,698	301,484	0.19%	-21.22%	-21.72%
Basemar	2,569,327	3,183,737	2.05%	23.91%	22.14%
Boulder County	4,227,526	2,086,721	1.34%	-50.64%	-88.77%
Boulder Industrial	15,052,136	12,563,130	8.08%	-16.54%	-16.33%
BVRC-Boulder Valley Regional Center	23,717,767	24,762,407	15.92%	4.40%	4.06%
Colorado All Other	782,939	801,796	0.52%	2.41%	1.27%
County Clerk	5,840,420	5,469,551	3.52%	-6.35%	-2.67%
Downtown	8,690,302	8,648,896	5.56%	-0.48%	0.10%
Downtown Extension	200,515	148,263	0.10%	-26.06%	-26.56%
East Downtown	1,061,181	836,892	0.54%	-21.14%	-25.71%
Gunbarrel Commercial	1,510,566	1,553,510	1.00%	2.84%	2.42%
Gunbarrel Industrial	5,954,569	4,664,842	3.00%	-21.66%	-24.68%
Metro Denver	6,405,522	6,884,802	4.43%	7.48%	8.18%
N. 28th St Commercial	6,784,143	6,702,710	4.31%	-1.20%	10.77%
N. Broadway Annex	584,851	689,254	0.44%	17.85%	19.08%
North Broadway	1,914,370	1,814,755	1.17%	-5.20%	-4.56%
Out of State	31,852,120	35,049,326	22.54%	10.04%	9.05%
Pearl Street Mall	4,207,978	3,978,551	2.56%	-5.45%	-4.43%
Public Utilities	5,622,933	5,343,680	3.44%	-4.97%	-6.79%
Table Mesa	2,631,181	2,673,937	1.72%	1.62%	1.75%
The Meadows	1,444,548	1,268,207	0.82%	-12.21%	-13.53%
UHGD (the "hill")	1,325,634	1,448,711	0.93%	9.28%	9.91%
University of Colorado	4,713,969	4,734,266	3.04%	0.43%	19.89%
Unlicensed Receipts	402,916	293,829	0.19%	-27.07%	-11.62%
All Other Boulder	12,736,569	12,964,427	8.34%	1.79%	-0.84%
Total Sales and Use Tax	\$157,373,884	\$155,510,066	100.00%	-1.18%	-1.45%

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

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
November YTD						November YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
5,019,154	4,869,730	-149,424	-2.98%	-0.34%	Apparel Stores	17,731	46,306	28,575	161.16%	209.73%
6,535,544	6,438,647	-96,897	-1.48%	-1.10%	Automotive Trade	5,905,589	5,531,733	-373,856	-6.33%	-2.66%
4,908,805	4,824,853	-83,952	-1.71%	-1.25%	Building Material - Retail	35,742	14,950	-20,792	-58.17%	-52.36%
10,131,542	11,943,684	1,812,142	17.89%	13.42%	Computer Related Business Sector	1,498,890	1,784,789	285,899	19.07%	5.33%
1,288,736	1,340,414	51,679	4.01%	11.64%	Construction Sales / Use Tax	16,140,175	13,644,699	-2,495,476	-15.46%	-16.80%
3,859,153	3,394,743	-464,410	-12.03%	-12.75%	Consumer Electronics	768,539	113,306	-655,233	-85.26%	-82.51%
18,343,225	18,392,494	49,269	0.27%	0.82%	Eating Places	84,830	81,820	-3,010	-3.55%	-8.21%
18,705,003	19,521,795	816,793	4.37%	6.45%	Food Stores	152,580	205,636	53,056	34.77%	38.64%
26,655,539	24,150,433	-2,505,107	-9.40%	-10.26%	General Retail	463,296	489,705	26,409	5.70%	-17.89%
2,342,934	2,531,438	188,504	8.05%	6.58%	Home Furnishings	9,613	14,748	5,135	53.41%	47.30%
71,686	49,090	-22,596	-31.52%	-27.33%	Medical Marijuana	247	39	-207	-84.04%	-115.87%
2,682,090	2,261,306	-420,784	-15.69%	-14.80%	Rec Marijuana	13,188	17,139	3,951	29.95%	29.50%
8,380,268	8,488,738	108,469	1.29%	-0.79%	Transportation/Utilities	312,602	341,387	28,785	9.21%	8.13%
16,218,833	19,202,836	2,984,003	18.40%	16.65%	All Other	6,828,351	5,813,609	-1,014,742	-14.86%	-13.47%
125,142,512	127,410,200	2,267,689	1.81%	1.50%	Total	32,231,373	28,099,865	-4,131,507	-12.82%	-13.24%

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
November YTD						November YTD				
2023	2024	\$ Change	YTD % Change	12 Month % Change		2023	2024	\$ Change	YTD % Change	12 Month % Change
6,521,439	6,506,132	-15,306	-0.23%	-0.09%	29th Street	235,765	136,252	-99,513	-42.21%	-37.28%
142,423	90,062	-52,361	-36.76%	-33.62%	Airport	240,276	211,422	-28,854	-12.01%	-14.21%
2,371,428	2,465,418	93,989	3.96%	3.24%	Basemar	197,898	718,319	520,421	262.97%	265.16%
1,947,550	1,871,070	-76,480	-3.93%	-2.22%	Boulder County	2,279,977	215,651	-2,064,326	-90.54%	-169.85%
7,770,660	7,284,379	-486,281	-6.26%	-5.04%	Boulder Industrial	7,281,475	5,278,751	-2,002,724	-27.50%	-28.22%
23,476,538	23,577,060	100,522	0.43%	0.40%	BVRC-Boulder Valley Regional Center	241,229	1,185,347	944,118	391.38%	364.23%
699,257	768,875	69,618	9.96%	7.17%	Colorado All Other	83,681	32,921	-50,760	-60.66%	-53.52%
0	0	0	0.00%	0.00%	County Clerk	5,840,420	5,469,551	-370,869	-6.35%	-2.67%
8,053,939	8,185,187	131,247	1.63%	2.70%	Downtown	636,363	463,709	-172,654	-27.13%	-31.10%
42,117	65,567	23,451	55.68%	39.68%	Downtown Extension	158,399	82,695	-75,704	-47.79%	-47.63%
774,565	737,221	-37,344	-4.82%	-9.34%	East Downtown	286,616	99,671	-186,945	-65.22%	-68.43%
1,508,143	1,541,862	33,719	2.24%	1.95%	Gunbarrel Commercial	2,423	11,648	9,224	380.63%	96.92%
2,174,136	2,416,662	242,526	11.16%	-1.56%	Gunbarrel Industrial	3,780,433	2,248,179	-1,532,253	-40.53%	-38.24%
6,198,267	6,481,245	282,978	4.57%	5.32%	Metro Denver	207,255	403,556	196,302	94.72%	80.75%
6,253,073	6,141,072	-112,001	-1.79%	-4.32%	N. 28th St Commercial	531,070	561,638	30,568	5.76%	202.15%
407,276	415,667	8,391	2.06%	5.69%	N. Broadway Annex	177,575	273,587	96,011	54.07%	51.83%
1,744,855	1,661,897	-82,958	-4.75%	-4.78%	North Broadway	169,516	152,858	-16,657	-9.83%	-2.07%
31,289,221	34,509,938	3,220,716	10.29%	8.97%	Out of State	562,899	539,389	-23,510	-4.18%	3.90%
4,154,634	3,886,103	-268,531	-6.46%	-5.36%	Pearl Street Mall	53,345	92,449	39,104	73.30%	63.77%
5,392,051	5,100,176	-291,875	-5.41%	-7.21%	Public Utilities	230,882	243,504	12,622	5.47%	3.01%
2,620,570	2,640,614	20,044	0.76%	1.01%	Table Mesa	10,612	33,323	22,711	214.02%	189.16%
1,345,114	1,245,848	-99,266	-7.38%	-10.38%	The Meadows	99,434	22,359	-77,075	-77.51%	-59.27%
1,285,465	1,376,238	90,773	7.06%	7.85%	UHGD (the "hill")	40,169	72,473	32,304	80.42%	75.13%
1,419,667	1,522,029	102,362	7.21%	9.20%	University of Colorado	3,294,302	3,212,237	-82,065	-2.49%	24.76%
281,456	69,843	-211,613	-75.19%	-19.32%	Unlicensed Receipts	121,460	223,986	102,526	84.41%	39.96%
7,268,667	6,850,036	-418,632	-5.76%	-4.75%	All Other Boulder	5,467,901	6,114,391	646,490	11.82%	4.29%
125,142,512	127,410,200	2,267,689	1.81%	1.50%	Total	32,231,373	28,099,865	-4,131,507	-12.82%	-13.24%

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%	-0.72%						
Change from prior year (YTD)		3.03%	1.95%	1.11%	3.18%	2.65%	2.56%	2.36%	2.36%	2.34%	2.03%						
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	1,584,693	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%	-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%	-11.91%						
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%	-46.73%						
Change from prior year (YTD)		-25.67%	-22.33%	17.15%	2.47%	-0.18%	-0.26%	13.63%	-12.69%	-9.69%	-14.61%						
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%	-10.95%						
Change from prior year (YTD)		15.09%	12.71%	10.00%	5.77%	-1.70%	-4.96%	-0.44%	-1.43%	-3.22%	-4.15%						
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%	-17.10%	3.02%	-9.24%							
Change from prior year (YTD)		-0.57%	-1.64%	1.44%	2.44%	1.38%	1.26%	2.76%	-0.14%	0.25%	-0.80%						