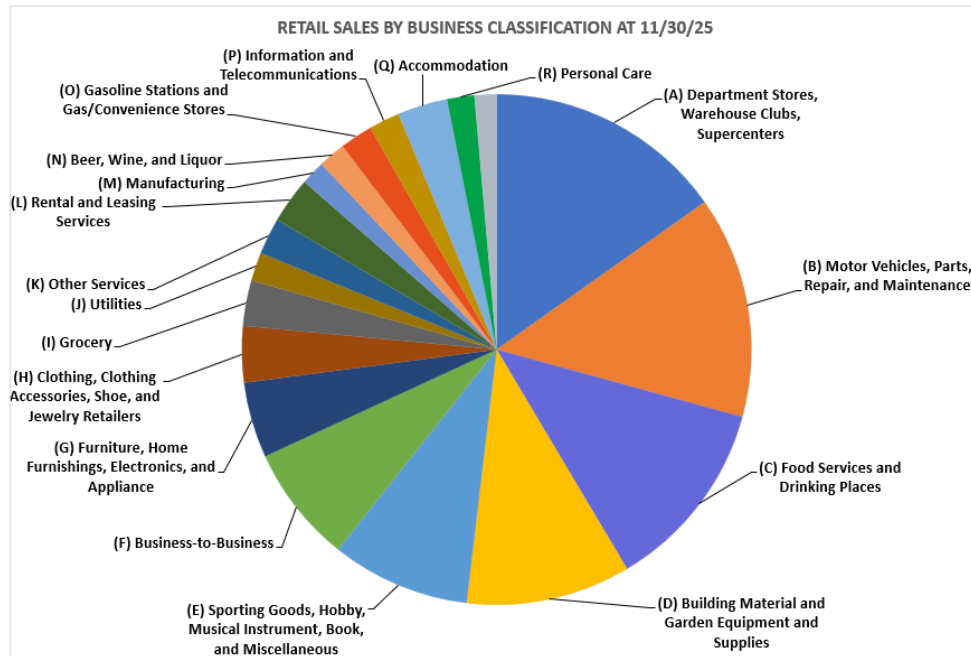


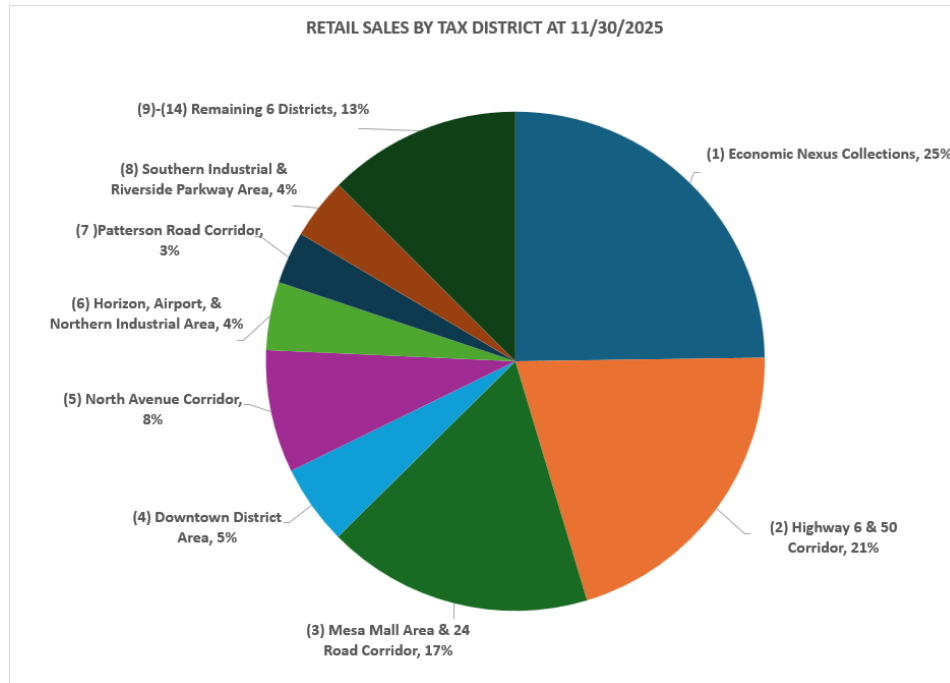


2025 Sales Tax Revenue Report as of November 30, 2025

Tax Rate and Fund	2025 Actual 11/30/2025	2025 Budget 11/30/2025	2025 Compared to Budget		2024 Actual 11/30/2024	2025 Compared to 2024	
			\$ Difference	% Difference		\$ Difference	% Difference
<u>2% Tax General Fund</u>							
2% Sales Tax	\$ 46,996,879	\$ 47,718,213	\$ (721,334)	-1.5%	\$ 45,703,253	\$ 1,293,626	2.8%
2% Use Tax	963,077	1,005,704	(42,626)	-4.2%	1,153,170	(190,093)	-16.5%
Share of County 2%	10,400,565	10,479,799	(79,234)	-0.8%	10,103,099	297,466	2.9%
Share of County Public Safety Tax	850,546	854,436	(3,890)	-0.5%	824,856	25,690	3.1%
Total General Fund Tax	\$ 59,211,067	\$ 60,058,152	\$ (847,084)	-1.4%	\$ 57,784,378	\$ 1,426,689	2.5%
<u>.75% Sales Tax Capital Improvement Fund</u>							
.75% Sales Tax	\$ 17,626,598	\$ 17,894,330	\$ (267,732)	-1.5%	\$ 17,138,720	\$ 487,877	2.8%
.75% Use Tax	361,154	377,139	(15,985)	-4.2%	429,364	(68,210)	-15.9%
Total Sales Tax Capital Improvement Fund	\$ 17,987,752	\$ 18,271,469	\$ (283,717)	-1.6%	\$ 17,568,084	\$ 419,667	2.4%
<u>.5% First Responder Tax Fund</u>							
.5% Sales Tax	\$ 11,850,921	\$ 11,929,553	\$ (78,632)	-0.7%	\$ 11,605,869	\$ 245,052	2.1%
.5% Use Tax	240,759	251,882	(11,123)	-4.4%	286,242	(45,483)	-15.9%
Total First Responder Tax Fund	\$ 12,091,680	\$ 12,181,435	\$ (89,755)	-0.7%	\$ 11,892,111	\$ 199,569	1.7%
<u>.14% CRC Sales Tax Fund (collections began August 2023)</u>							
.14% Sales Tax	\$ 3,318,143	\$ 3,340,275	\$ (22,132)	-0.7%	\$ 3,249,738	\$ 68,406	2.1%
.14% Use Tax	87,846	70,399	17,447	24.8%	80,148	7,698	9.6%
Total CRC Tax Fund	\$ 3,405,989	\$ 3,410,674	\$ (4,684)	-0.1%	\$ 3,329,886	\$ 76,103	2.3%



Business Classification (see Business Classification Key)	% of Total Taxes	Change from 2024	Business Classification (see Business Classification Key)	% of Total Taxes	Change from 2024
(A) Department Stores, Warehouse Clubs, Supercenters	15%	5%	(J) Utilities	2%	7%
(B) Motor Vehicles, Parts, Repair, and Maintenance	14%	(0%)	(K) Other Services	2%	11%
(C) Food Services and Drinking Places	12%	3%	(L) Rental Services	3%	7%
(D) Building Material and Garden Equipment and Supplies	10%	(1%)	(M) Manufacturing	2%	10%
(E) Sporting Goods, Hobby, Musical Instrument, Book, and Miscell.	9%	6%	(N) Beer, Wine, and Liquor	2%	(3%)
(F) Business-to-Business	7%	5%	(O) Gasoline Stations and Gas/Convenience Stores	2%	7%
(G) Furniture, Home Furnishings, Electronics, and Appliance	5%	3%	(P) Information and Telecommunications	2%	(0%)
(H) Clothing, Clothing Accessories, Shoe, and Jewelry Retailers	4%	6%	(Q) Accommodation	3%	(1%)
(I) Grocery	3%	2%	(R) Personal Care	2%	(3%)
			(S) Construction	1%	13%



Tax District	% of Total Taxes	Change from 2024	Tax District	% of Total Taxes	Change from 2024
(1) Economic Nexus Collections	25%	7%	(8) Southern Industrial & Riverside Parkway Area	4%	2%
(2) Highway 6 & 50 Corridor	21%	0%	(9) Northwest Industrial Area	3%	2%
(3) Mesa Mall Area & 24 Road Corridor	17%	2%	(10) Highway 50 Corridor	2%	13%
(4) Downtown District Area	5%	6%	(11) Northwest Commercial Area	2%	15%
(5) North Avenue Corridor	8%	0%	(12) Orchard Avenue	2%	(3%)
(6) Horizon, Airport, & Northern Industrial Area	4%	(2%)	(13) I-70 Business Loop Corridor	2%	7%
(7) Patterson Road Corridor	3%	0%	(14) Highway 340 Corridor	1%	1%

Business Classification Key

Business classifications organize businesses into industry groups based on their primary economic activity according to the North American Industry Classification System (NAICS), which is a standardized system used to classify business establishments in North America. The NAICS framework allows businesses, governments, and researchers to easily compare economic data across industries and to identify trends and patterns in economic activity. NAICS codes are used by various government agencies, such as the US Census Bureau and the Bureau of Labor Statistics, to classify and analyze business data. They are also used by businesses and industry associations for market research and analysis.

The following identifies 19 classifications that generate sales tax revenue for the City of Grand Junction. Businesses are classified based on the type of commerce they are primarily engaged in and examples are provided for some classifications for further explanation of the category.

(A) Department Stores, Warehouse Clubs, Supercenters

Represents a wide range of general merchandise sales offering a broad variety of merchandise categories including apparel, electronics, furniture, household goods, appliances, sporting goods, toys, and more.

Examples: Dillards, Sam's Club, Walmart, Target, Amazon

(B) Motor Vehicles, Parts, Repair, and Maintenance

Represents businesses primarily engaged in the sale of new and used automobiles, motorcycles, boats, recreational, and other motor vehicles. It also includes businesses engaged in selling automotive parts, accessories, and tires, as well as those providing automotive repair and maintenance services.

Examples: new and used car dealerships, RV dealerships, motorcycle shops, auto parts stores, tire shops, oil and lube shops, transmission, glass, brake repair businesses

(C) Food Services and Drinking Places

Represents businesses primarily engaged in providing food services and beverages including a variety of restaurants, fast food chains, cafeterias, caterers, bars, taverns, and other drinking places.

(D) Building Material and Garden Equipment and Supplies

Represents businesses primarily engaged in selling new building materials, hardware, tools, and garden supplies. This category includes a wide range of products related to construction, home improvement, and gardening.

Examples: lumber, paint, hardware, roofing, electrical, gardening, and landscaping supply stores (Home Depot, Lowes)

(E) Sporting Goods, Hobby, Musical Instrument, Book, and Miscellaneous

Represents businesses primarily engaged in selling merchandise in various categories, including sporting goods, hobby supplies, musical instruments, books, used merchandise, and other miscellaneous items.

(F) Business-to-Business

Represents businesses primarily engaged in selling to other businesses who then provide goods and services to an end consumer that are subject to sales tax.

Examples: travel arrangement and reservation services, food distribution, technology support, medical supplies, plumbing and electrical components

(G) Furniture, Home Furnishings, Electronics, and Appliance

Represents businesses primarily engaged in selling furniture, home furnishings, electronic goods, and appliances.

(H) Clothing, Clothing Accessories, Shoe, and Jewelry Retailers

Represents businesses primarily engaged in selling clothing, clothing accessories, shoes, and jewelry.

(I) Grocery

Represents businesses primarily engaged in selling a general range of food products, including fresh and packaged groceries, as well as household products.

(J) Utilities

Represents businesses primarily engaged in selling electricity and natural gas services. Note for the City of Grand Junction residential sales of utilities is exempt from sales tax.

(K) Other Services

Represents businesses primarily engaged in providing services that are either subject to sales tax or the products that are provided with the service are taxable.

Examples: finance leasing, support activities for transportation, couriers and messengers (DoorDash, Uber Eats)

(L) Rental Services

Represents businesses primarily engaged in car and equipment rentals.

Examples: Avis, U-Haul, Wagner Equipment

(M) Manufacturing

Represents businesses primarily engaged in manufacturing and selling associated or end products that are subject to sales tax.

Examples: printing companies, fabricated metal

(N) Beer, Wine, and Liquor

Represents businesses primarily engaged in the sale of alcoholic beverages for off-premise consumption.

(O) Gasoline Stations and Gas/Convenience Stores

Represents businesses primarily engaged in the sale of fuel including those that also provide a convenience store or convenience food, this also includes truck stops.

(P) Telecommunications, Information

Represents businesses primarily engaged in the production, processing, or distribution of information that is either taxable or includes a product that is taxable.

Examples: software publishers, telecommunications

(Q) Accommodation

Represents businesses primarily engaged in providing lodging or short-term accommodations for travelers, tourists, and other individuals. The accommodation industry encompasses a variety of establishments, such as hotels, motels, resorts, bed and breakfasts, inns, hostels, and other lodging facilities. Does not include travel arrangements made by marketplace facilitators such as VRBO which is in the business-to-business classification.

(R) Personal Care

Represents businesses primarily engaged in providing a range of services and products related to personal grooming, beauty, health and wellness.

Examples: Walgreens, GNC

(S) Construction

Represents businesses primarily engaged in providing a range of activities involved in the construction, alteration, repair, and maintenance of buildings, structures, and infrastructure. While predominantly trades and services, there are some associated products that are subject to tax.

Examples: specialty trade contractors, heavy and civil engineering, construction of buildings

Sales Tax District Key

The City has historically tracked the revenue by 14 tax districts which represent commercial and retail corridors and areas that were formed as developments emerged over the years. Some of the districts are relatively small and represent 2% or less of the total sales tax collected.

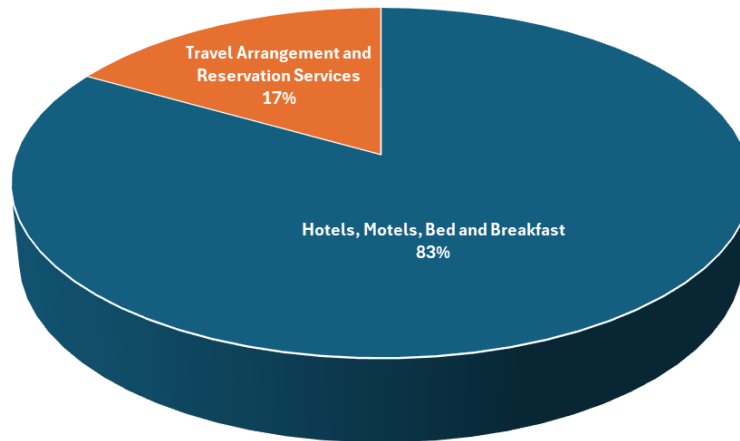
Provided below are the 14 Sales Tax Districts with descriptions of boundaries as well as examples of types businesses that are in the districts.

- (1) **Economic Nexus Collections:** Sales directly to residences and businesses inside the City limits by businesses with no physical store front in Grand Junction. For example; commercial electric and gas utilities, cell phone service companies, online sales companies (Amazon, Ebay, Wayfair), Door Dash, home businesses, AirBnb, and VRBO.
- (2) **Highway 6 & 50 Corridor:** North 1st Street and Grand Avenue west to western City limits. All adjacent commercial areas with the exception of the mall area. (For example; Rimrock retail area, Sams Club, Grand Mesa Center, car dealerships)
- (3) **Mesa Mall Area and 24 Road Corridor:** Mesa Mall and immediately surrounding restaurants/businesses and 24 Road north of the mall.
- (4) **Downtown District Area:** 1st Street east to 12th Street, Belford Avenue south to Pitkin Avenue.
- (5) **North Avenue Corridor:** North Avenue from 1st Street east to I70 Business Loop.
- (6) **Horizon Drive, Airport and Northern Industrial Area:** Horizon Drive 12th Street to the Airport including commercial area immediately adjacent (Compass Drive, Crossroads Blvd, Horizon Ct), and the Airport property.
- (7) **Patterson Road Corridor:** Patterson Road from 24 Road east to eastern City limits.
- (8) **Southern Industrial and Riverside Parkway Area:** Along Riverside Parkway, South of Highway 6 & 50 Corridor, Downtown District, and I70 Business Loop to the Colorado River. (construction and industrial materials suppliers)
- (9) **Northwest Industrial Area:** 20 Road east to 23 1/2 Road, north of Highway 6 & 50 Corridor. (travel centers, building supply, industrial repair)
- (10) **Highway 50 Corridor:** Highway 50 from 5th Street Bridge east to eastern City limits. (grocery, car dealerships, gas stations)
- (11) **Northwest Commercial Area:** 24 ½ Road east to N 1st Street, north of North Avenue Corridor, and south of Patterson Road Corridor. (auto repair, building supplies, restaurants)
- (12) **Orchard Avenue Area:** N 1st Street east to 29 Road, north of South of Patterson Road and North of I70B and 6 & 50, excluding North Avenue and Downtown District. (Colorado Mesa University, restaurants)
- (13) **I70 Business Loop Corridor:** I 70 Business Loop from S 14th Street east to eastern City limits. (Walmart, building supply)
- (14) **Highway 340 (Broadway) Corridor:** Highway 340 west to western City limits. (grocery, restaurants, small retail)

2025 Lodging Tax Revenue Report as of November 30, 2025

Tax Rate and Fund	2025 Actual	2025 Budget	2025 Compared to Budget		2024 Actual	2025 Compared to 2024	
	11/30/2025	11/30/2025	\$ Difference	% Difference	11/30/2024	\$ Difference	% Difference
3% Lodging Tax Visit Grand Junction Fund	\$ 2,216,152	\$ 2,432,845	\$ (216,693)	-8.9%	\$ 2,251,888	\$ (35,736)	-1.6%
3% 2019 Lodging Tax	\$ 2,285,661	\$ 2,590,155	\$ (304,494)	-11.8%	\$ 2,323,117	\$ (37,456)	-1.6%
Share Visit Grand Junction	\$ 952,359						
Air Alliance	\$ 761,887						
Sports Commission	\$ 571,415						

Lodging Tax Revenue by Industry Classification



2025 Cannabis Tax Revenue Report as of November 30, 2025

Tax Rate and Fund	2025 Actual	2025 Budget	2025 Compared to Budget		2024 Actual	2025 Compared to 2024	
	11/30/2025	11/30/2025	\$ Difference	% Difference	11/30/2024	\$ Difference	% Difference
6% Cannabis Sales Tax Fund	\$ 1,305,775	\$ 995,530	\$ 310,244	23.8%	\$ 1,027,251	\$ 278,524	27.1%
State portion of cannabis tax	\$ 248,150	\$ 253,968	\$ 23,088	9.3%	\$ 257,137	\$ (8,987)	-3.5%

Cannabis Sales Tax Fund Revenue

