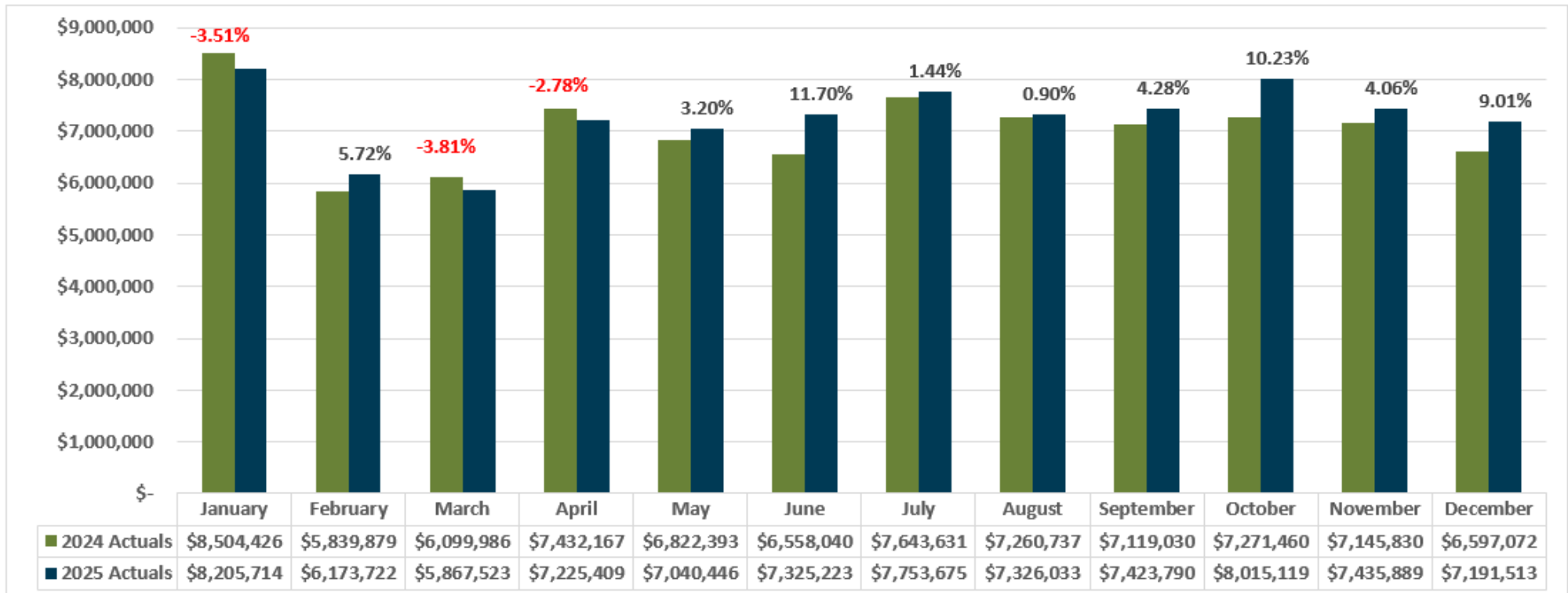




## 2025 Sales Tax Revenue Reported as of December 31, 2025

Tax Rate and Fund	2025 Actual		2025 Budget		2025 Compared to Budget		2024 Actual		2025 Compared to 2024	
	12/31/2025		12/31/2025		\$ Difference	% Difference	12/31/2024		\$ Difference	% Difference
3.39% Sales and Use Tax										
3.39% Sales Tax	\$	86,984,055	\$	88,005,550	\$ (1,021,495)	-1.2%	\$	84,294,652	\$ 2,689,403	3.2%
3.39% Use Tax	\$	1,757,431	\$	1,838,924	\$ (81,493)	-4.4%	\$	2,071,746	\$ (314,315)	-15.2%
16% Share of the 2% County Tax	\$	11,387,905	\$	11,455,692	\$ (67,787)	-0.6%	\$	11,043,913	\$ 343,992	3.1%
6.97% Share of the .37% County Public Safety Tax	\$	930,670	\$	934,002	\$ (3,332)	-0.4%	\$	901,203	\$ 29,467	3.3%
<b>Totals</b>	<b>\$</b>	<b>84,005,864.6</b>	<b>\$</b>	<b>85,727,843</b>	<b>\$ (1,721,978)</b>	<b>-2.0%</b>	<b>\$</b>	<b>82,199,546</b>	<b>\$ 1,806,319</b>	<b>2.2%</b>

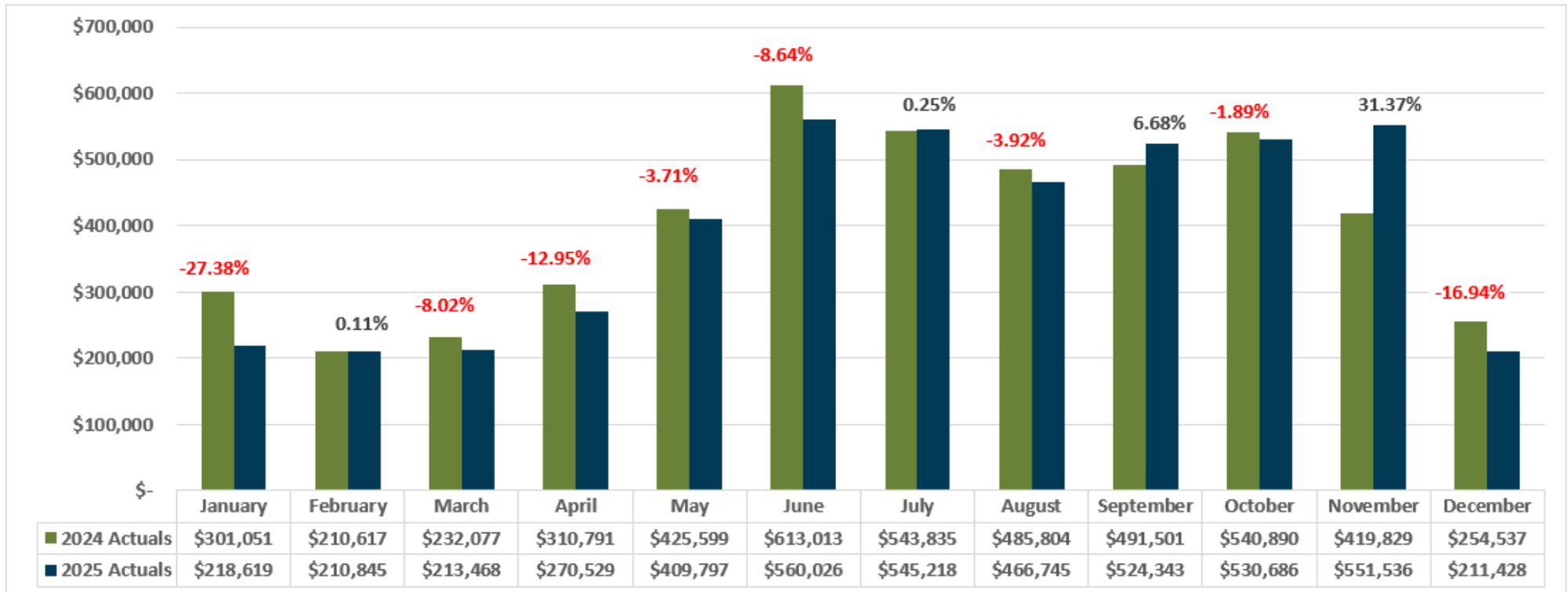
## 2025 Sales Tax Revenue by Month



## 2025 Lodging Tax Revenue Reported as of December 31, 2025

Tax Rate and Fund	2025 Actual	2025 Budget	2025 Compared to Budget		2024 Actual	2025 Compared to 2024	
	12/31/2025	12/31/2025	\$ Difference	% Difference	12/31/2024	\$ Difference	% Difference
3% Lodging Tax Visit Grand Junction Fund	\$ 2,320,026	\$ 2,568,552	\$ (248,526)	-9.7%	\$ 2,377,055	\$ (57,029)	-2.4%
3% 2019 Lodging Tax	\$ 2,393,215	\$ 2,734,636	\$ (341,421)	-12.5%	\$ 2,452,487	\$ (59,272)	-2.4%
42% Share to Visit Grand Junction	\$ 997,173						
33% Share to Air Alliance	\$ 797,738						
25% Share to Sport Commission	\$ 598,304						
<b>Totals</b>	<b>\$ 4,713,241</b>	<b>\$ 5,303,188</b>	<b>\$ (275,896)</b>	<b>-6.5%</b>	<b>\$ 4,829,542</b>	<b>\$ 69,740</b>	<b>1.8%</b>

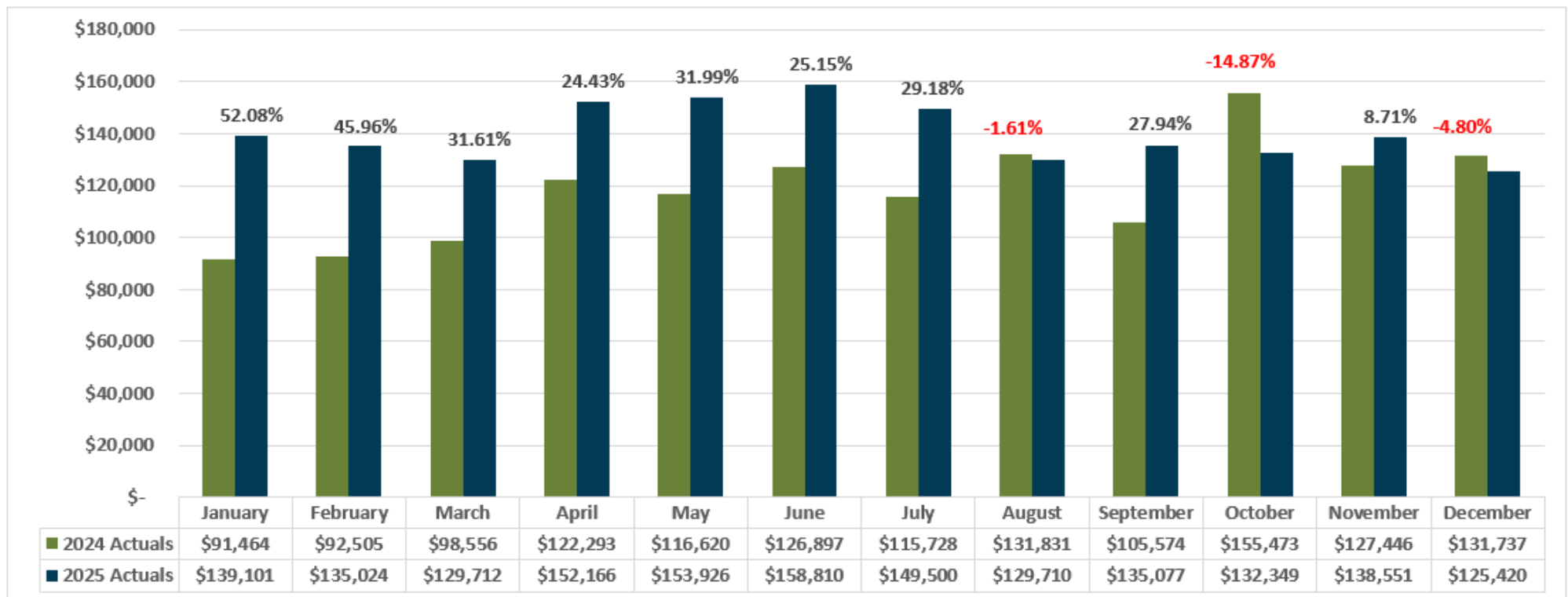
## 2025 Lodging Tax Revenue by Month



## 2025 Cannabis Tax Revenue Reported as of December 31, 2025

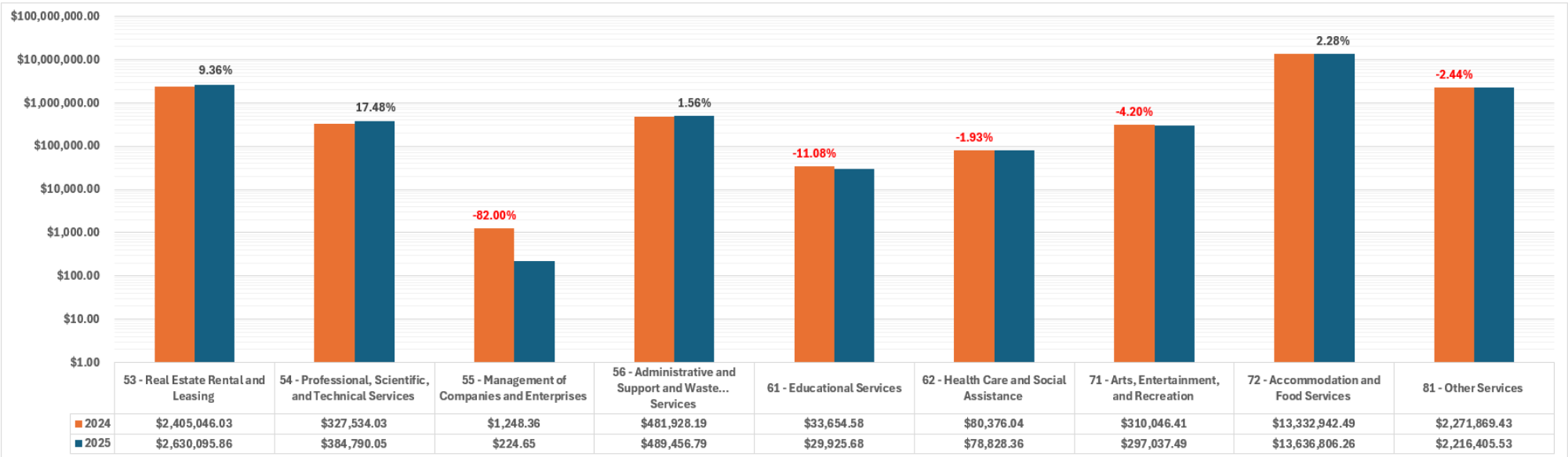
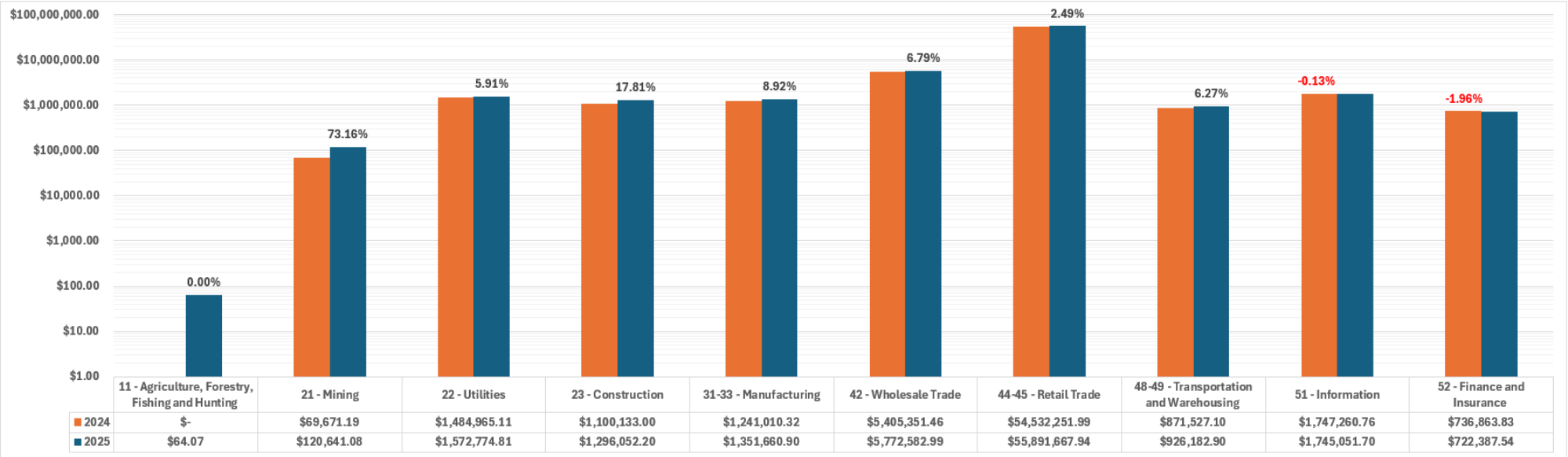
Tax Rate and Fund	2025 Actual 12/31/2025	2025 Budget 12/31/2025	2025 Compared to Budget		2024 Actual 12/31/2024	2025 Compared to 2024	
			\$ Difference	% Difference		\$ Difference	% Difference
6% Cannabis Sales Tax Fund	\$ 1,421,275	\$ 1,086,033	\$ 335,242	23.6%	\$ 1,132,497	\$ 288,778	25.5%
State portion of cannabis tax	\$ 258,069	\$ 277,056	\$ 23,088	8.9%	\$ 283,628	\$ (25,559)	-9.0%
<b>Totals</b>	<b>\$ 1,679,344</b>	<b>\$ 1,363,089</b>	<b>\$ 358,330</b>	<b>37.8%</b>	<b>\$ 1,416,125</b>	<b>\$ 263,219</b>	<b>41.3%</b>

## 2025 Cannabis Tax Revenue by Month



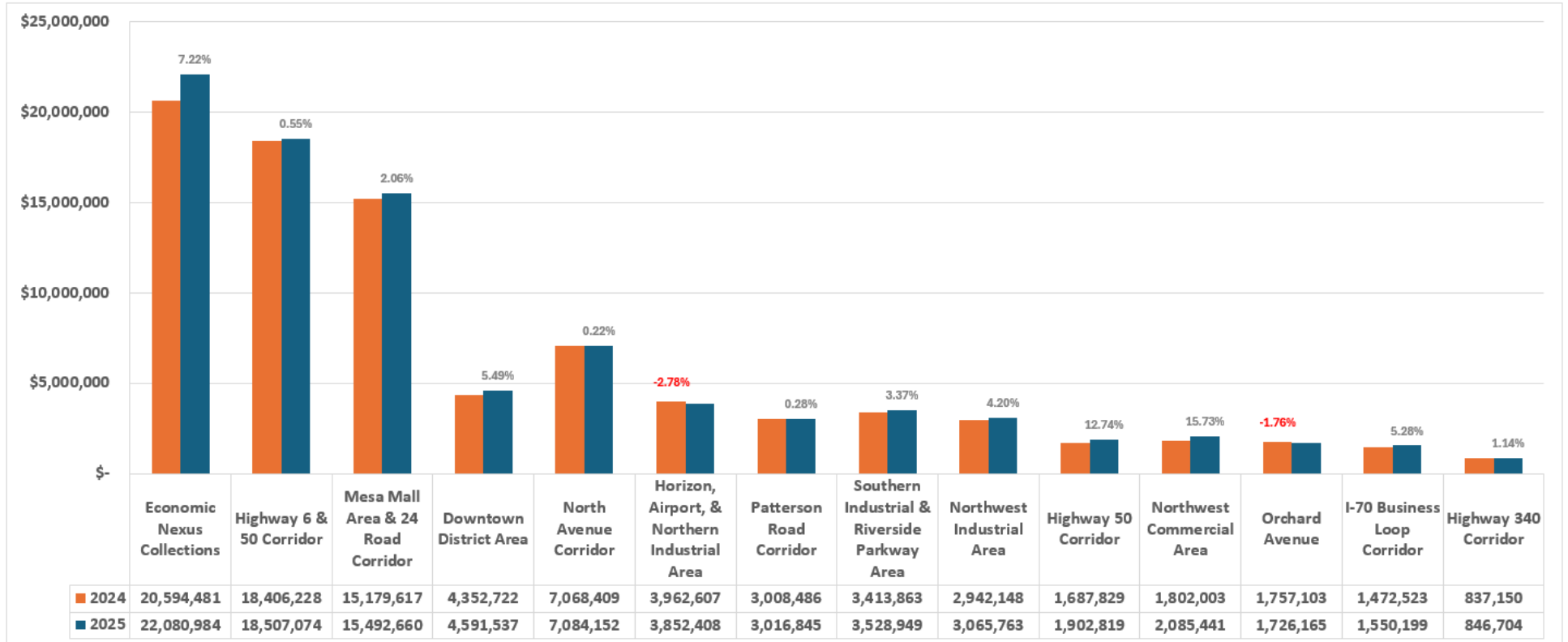
# Retail Sales by NAICS Code Reported as of November 30, 2025

(NAICS Code Description in Appendix A)



## Retail Sales by Tax District Reported as of November 30, 2025

(Tax District Descriptions in Appendix B)



## **Appendix A**

### **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 20 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.

**(11) Agriculture, Forestry, Fishing and Hunting**

This sector includes establishments primarily engaged in growing crops, raising animals, harvesting timber, and catching fish or other animals from their natural habitats. These are often referred to as farms, ranches, dairies, greenhouses, nurseries, orchards, or hatcheries.

**(21) Mining**

This sector includes establishments involved in extracting naturally occurring mineral solids, liquids, and gases from the earth. This sector covers a wide range of activities, such as coal mining, metal ore mining, nonmetallic mineral mining and quarrying, and the extraction of crude petroleum and natural gas.

**(22) Utilities**

This sector includes companies that operate power plants, gas distribution systems, and water treatment facilities, as well as those involved in the transmission and distribution of these essential resources.

**(23) Construction**

This sector includes companies that build buildings and engineering projects, like highways and utility systems. It also covers site preparation, land subdivision, and specialty trade contractors such as electricians, plumbers, and roofers. Construction activities can involve new work, additions, alterations, or maintenance and repairs.

**(31-33) Manufacturing**

These sectors include a wide range of activities from food and textile manufacturing to apparel and leather product manufacturing, and it is characterized by the use of power-driven machines in plants, factories, or mills.

**(42) Wholesale Trade**

This sector includes businesses that sell wholesale merchandise, sell or arrange the purchase of goods for resale, or sell capital and durable no consumer goods. These businesses act as intermediaries, buying from manufacturers or producers and selling to retailers or other businesses.

**(44-45) Retail Trade**

The Retail Trade sector comprises establishments engaged in retail merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

They typically sell merchandise to the general public for personal or household consumption, but some also serve business and institutional clients. These include office supply stores, computer and software stores, building materials dealers, plumbing supply stores, and electrical supply stores. Catalog showrooms, gasoline stations, automotive dealers, and mobile home dealers are treated as store retailers.

**(48-49) Transportation and Warehousing**

This sector includes a wide range of industries involved in moving people or goods, storing goods, and providing support for these activities. This sector includes air, rail, water, truck, pipeline, and ground passenger transportation, as well as warehousing, postal service, and support services like freight arrangement and transportation equipment maintenance.

**(51) Information**

This sector includes establishments that produce, distribute, and transmit information and cultural products, or that provide the means to do so. Key subsectors include publishing (including software), motion picture and sound recording, broadcasting, telecommunications, data processing, and web search portals. The core activities involve creating, processing, and distributing copyrighted or data-based content, distinguishing it from other goods-producing and service-producing sectors.

**(52) Finance and Insurance**

This sector includes businesses primarily engaged in financial transactions like lending, investing, and insurance. This sector is broad, encompassing activities such as banking, credit intermediation, and providing insurance and employee benefit programs. It also includes specialized financial services, asset management, and centralized banking functions.

**(53) Real Estate Rental and Leasing**

This sector covers businesses that rent, lease, or allow the use of tangible or intangible assets, along with related services like real estate management, brokerage, and appraisal. This includes activities such as leasing real estate and equipment and leasing intangible assets like patents and trademarks.

**(54) Professional, Scientific, and Technical Services**

This sector encompasses a wide range of services, such as legal advice, accounting, architectural and engineering services, scientific research, and technical consulting. It is a broad sector that includes industries like graphic design, and many small businesses can be found within this code.

**(55) Management of Companies and Enterprises**

This sector includes establishments that administer and manage other companies and enterprises. These establishments often hold the securities of the companies they manage and perform essential, often centralized, activities like strategic planning and decision-making to achieve economies of scale. This sector includes corporate, subsidiary, and regional managing offices, as well as offices for specific holding companies like bank holding companies.

**(56) Administrative and Support of Waste Management and Remediation Services**

This sector includes businesses that provide support services like office administration, temporary staffing, and security, as well as companies involved in waste collection, disposal, and environmental cleanup. The services can be performed on a contract or fee basis for clients across various industries.

**(61) Educational Services**

This sector encompasses a wide range of education providers, from elementary and secondary schools to professional and technical trade schools, as well as supporting services like exam preparation and tutoring. The core activity is teaching, which can be provided in various formats and settings, including in-person and distance learning.

**(62) Health Care and Social Assistance**

This includes a wide range of services from hospitals and doctor's offices to nursing homes and social assistance programs. The sector is defined by the delivery of services by trained professionals, like health practitioners or social workers.

**(71) Arts, Entertainment, and Recreation**

This sector describes businesses involved in live performances, events, or exhibits, as well as those that preserve and exhibit objects and sites of cultural or educational interest. It also includes establishments that provide facilities or services for recreation and amusement. The sector is broad and includes industries like performing arts companies, museums, zoos, amusement parks, spectator sports, and fitness and recreational sports centers.

**(72) Accommodation and Food Services**

This sector includes businesses that provide customers with lodging or preparing meals, snacks, and beverages for immediate consumption. This sector includes a wide range of establishments, from hotels and motels to restaurants, bars, and caterers. It combines two activities that are often found together, as seen in many hotels that also have restaurants and bars.

**(81) Other Services (except Public Administration)**

This includes a wide range of activities not classified elsewhere, such as repair and maintenance, personal care services, and religious, grantmaking, and civic organizations. Examples include automotive repair shops, beauty salons, funeral homes, dry cleaners, and religious organizations. It also includes private households that employ workers on a private basis.

**(92) Public Administration**

This sector includes government agencies that develop policy, enforce laws, provide public safety, and administer public programs, such as executive offices, legislative bodies, courts, and public health administration.

## Appendix B

### 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.

- (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, AirBnb, and VRBO).
- (2) **Highway 6 & 50 Corridor:** North 1<sup>st</sup> Street and Grand Avenue west to western City limits. All adjacent commercial areas with the exception of the mall area.
- (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 12<sup>th</sup> 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.
- (9) **Northwest Industrial Area:** 20 Road east to 23 1/2 Road, north of Highway 6 & 50 Corridor.
- (10) **Highway 50 Corridor:** Highway 50 from 5th Street Bridge east to eastern City limits.
- (11) **Northwest Commercial Area:** 24 ½ Road east to N 1<sup>st</sup> Street, north of North Avenue Corridor, and south of Patterson Road Corridor.
- (12) **Orchard Avenue Area:** N 1<sup>st</sup> Street east to 29 Road, north of South of Patterson Road and North of I70B and 6 & 50, excluding North Avenue and Downtown District
- (13) **I70 Business Loop Corridor:** I 70 Business Loop from S 14<sup>th</sup> Street east to eastern City limits.
- (14) **Highway 340 (Broadway) Corridor:** Highway 340 west to western City limits.