

SUBJECT: REVENUE, SALES AND BAG TAX REPORTS - June 2024

DATE: AUGUST 15, 2024

PRESENTED BY: TRAVIS ANDERSON, REVENUE AND TAX MANAGER, JESS ZEAS, SALES TAX ACCOUNTANT/AUDITOR, MELISSA LUNDGREN CPA, CFE, SALES TAX ACCOUNTANT/AUDITOR II

SUMMARY:

Sales and Use Tax Collection Report – June 2024

Sales Tax: Increase MoM (June 2024 vs June 2023) by 10.4% for a total amount collected of \$2,234,228. IN-city businesses generated \$1,075,175, an increase of \$30,500 or 2.9%. Outside city businesses generated \$1,159,053, an increase of \$180,525 or 18.4%.

YTD Cumulative Performance: Year-to-date, sales tax revenue is below budget by 3.1% (\$357,847). However, compared to the same period in 2023, revenue has increased by 5.1% (\$530,293), resulting in a year-over-year growth for all taxes combined of 13.8%.

Consumer Use Tax: Consumer use tax collections for June 2024 amounted to \$271,578, reflecting purchases brought into the city without the corresponding sales tax.

Audit Tax: Audit tax collections for June 2024 totaled \$242,860, including a significant one-time payment of \$211,965 from a single taxpayer.

Bag Tax: Q2,2024 Bag tax collected was \$31,236, when compared to the previous quarter, Q1, 2024 which was \$31,240, resulting in no notable change.

Bag Tax Compliance: Compliance has remained relatively steady in Q2 2024 when compared to Q1 2024.

RECOMMENDATION:

Receive and file.

CITY OF LOUISVILLE

Cumulative Revenue History Report

Sales Tax

Through Month	Cumulative Budget	Cumulative Sales Tax - 2024	Cumulative Budget Var. %	Cumulative Sales Tax - 2023	Cumulative Var. % to PY
JANUARY	1,629,000	1,694,541	4.0%	1,568,367	8.0%
FEBRUARY	3,133,000	3,203,905	2.3%	3,108,097	3.1%
MARCH	5,281,000	5,356,409	1.4%	5,138,343	4.2%
APRIL	7,080,000	7,043,090	-0.5%	6,614,626	6.5%
MAY	8,975,000	8,774,925	-2.2%	8,455,656	3.8%
JUNE	11,367,000	11,009,153	-3.1%	10,478,860	5.1%
JULY	13,313,000			12,202,636	
AUGUST	15,275,000			13,852,094	
SEPTEMBER	17,466,000			15,699,736	
OCTOBER	19,372,000			17,259,776	
NOVEMBER	21,164,000			18,820,535	
DECEMBER	24,099,000			21,404,481	

Budgeted increase from last year's Actual Sales Tax **12.6%**

Other Taxes - Combined

Through Month	Cumulative Budget	Cumulative Use, Building, Auto, Lodging & Bag Tax - 2024	Cumulative Budget Var. %	Cumulative Use, Building, Auto, Lodging & Bag Tax - 2023	Cumulative Var. % to PY
JANUARY	582,583	536,250	-8.0%	560,385	-4.3%
FEBRUARY	1,165,167	1,000,218	-14.2%	993,191	0.7%
MARCH	1,747,750	1,649,250	-5.6%	1,677,120	-1.7%
APRIL	2,330,333	2,142,669	-8.1%	2,793,349	-23.3%
MAY	2,912,916	2,572,092	-11.7%	3,225,840	-20.3%
JUNE	3,495,500	5,225,545	49.5%	3,788,383	37.9%
JULY	4,078,083			4,827,504	
AUGUST	4,660,666			5,217,016	
SEPTEMBER	5,243,249			5,690,526	
OCTOBER	5,825,833			6,211,504	
NOVEMBER	6,408,416			6,839,569	
DECEMBER	6,990,999			7,651,768	

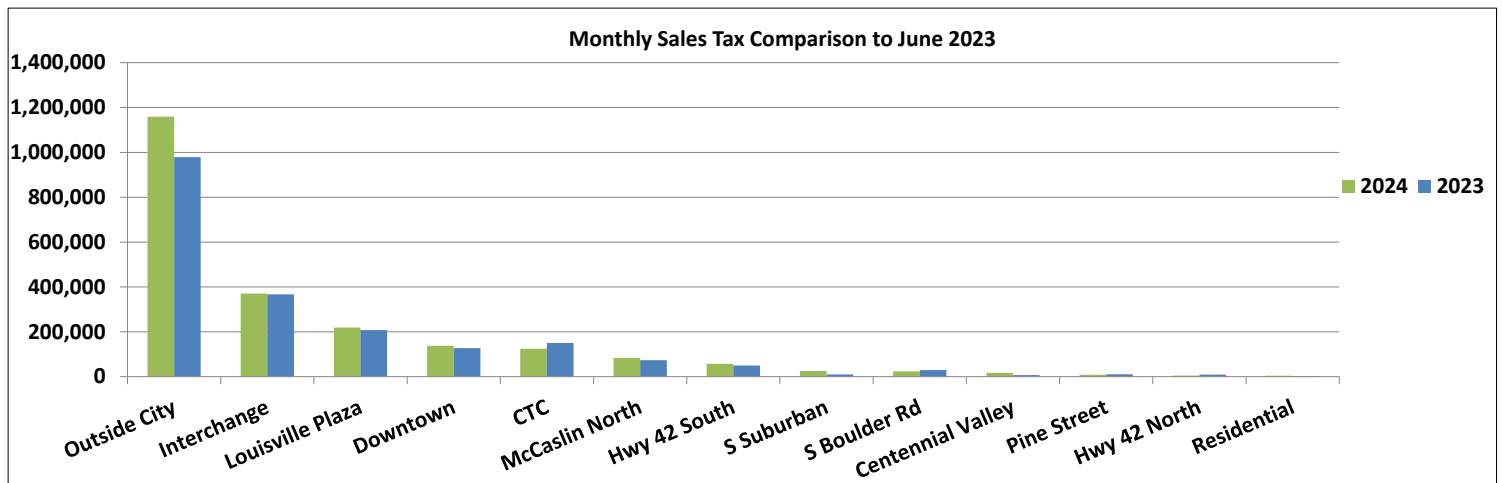
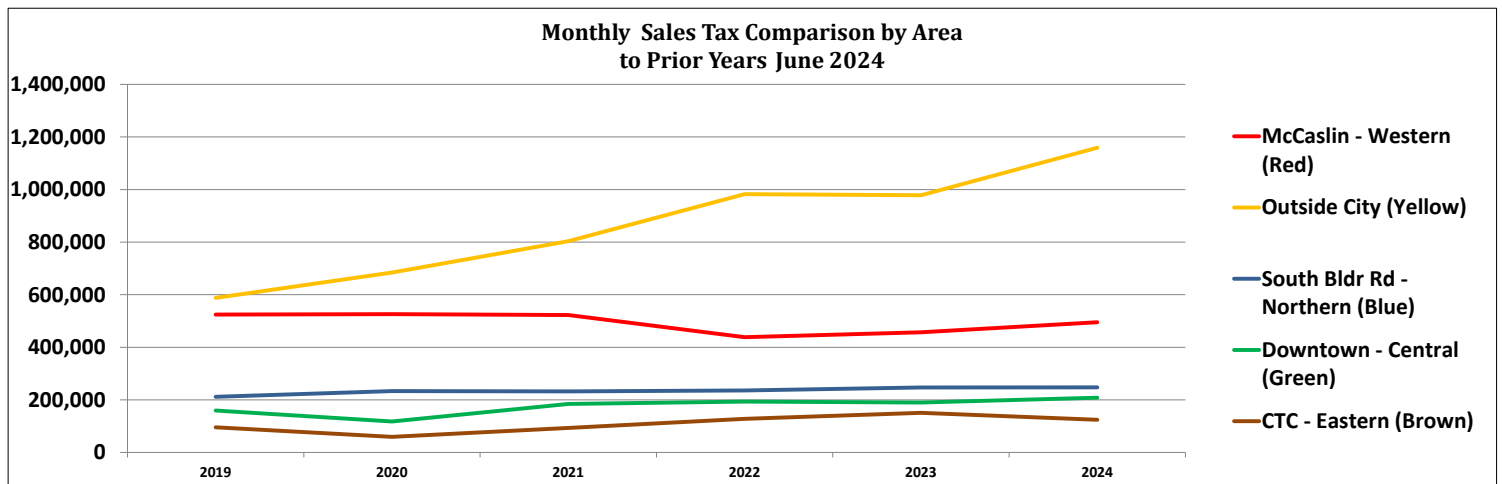
All Taxes - Combined

Through Month	Cumulative Budget	Cumulative All Tax Revenue - 2024	Cumulative Budget Var. %	Cumulative All Tax Revenue - 2023	Cumulative Var. % to PY
JANUARY	2,211,583	2,230,791	0.9%	2,128,752	4.8%
FEBRUARY	4,298,167	4,204,122	-2.2%	4,101,288	2.5%
MARCH	7,028,750	7,005,660	-0.3%	6,815,464	2.8%
APRIL	9,410,333	9,185,759	-2.4%	9,407,975	-2.4%
MAY	11,887,916	11,347,017	-4.5%	11,681,497	-2.9%
JUNE	14,862,500	16,234,698	9.2%	14,267,243	13.8%
JULY	17,391,083			17,030,140	
AUGUST	19,935,666			19,069,110	
SEPTEMBER	22,709,249			21,390,262	
OCTOBER	25,197,833			23,471,280	
NOVEMBER	27,572,416			25,660,104	
DECEMBER	31,089,999			29,056,248	

CITY OF LOUISVILLE											
Revenue History 2020 through 2024											
YEAR	MONTH	SALES TAX MO. BUDGET	SALES TAX	VAR. %	USE TAX	BLDG USE TAX	AUTO USE TAX	LODGING TAX	AUDIT	Bag Tax	TOTAL
2024											
	JANUARY	1,629,000	1,694,541	4.0%	231,929	113,184	172,085	19,052	-	-	2,230,791
	FEBRUARY	1,504,000	1,509,364	0.4%	119,255	176,535	151,369	16,768	-	41	1,973,331
	MARCH	2,148,000	2,152,505	0.2%	204,957	242,799	120,150	40,658	9,269	31,199	2,801,538
	APRIL	1,799,000	1,686,680	-6.2%	106,868	175,582	160,095	27,918	21,152	1,805	2,180,099
	MAY	1,895,000	1,731,835	-8.6%	144,957	3,236	164,151	80,600	36,418	60	2,161,258
	JUNE	2,392,000	2,234,228	-6.6%	271,578	1,926,072	131,978	51,593	242,860	29,372	4,887,681
	JULY	1,946,000									
	AUGUST	1,962,000									
	SEPTEMBER	2,191,000									
	OCTOBER	1,906,000									
	NOVEMBER	1,792,000									
	DECEMBER	2,935,000									
	YTD TOTALS	11,367,000	11,009,153	-3.1%	1,079,543	2,637,408	899,827	236,589	309,701	62,476	16,234,697
	2024 Adjusted Budget	24,099,000	24,099,000		3,239,333	1,548,333	1,700,333	403,000	-	100,000	31,089,999
	YTD Variance % to Prior Year	12.6%	5.1%		-38.0%	206.4%	0.4%	44.8%	11307.9%	-49.5%	13.8%
2023											
	JANUARY		1,568,367		155,955	238,897	157,506	8,027	-	-	2,128,752
	FEBRUARY		1,539,730		208,668	99,366	106,393	15,663	2,715	-	1,972,536
	MARCH		2,030,246		223,743	219,554	157,285	12,178	-	71,169	2,714,176
	APRIL		1,476,283		774,627	100,712	215,093	25,843	-	(46)	2,592,512
	MAY		1,841,030		154,813	100,612	130,404	46,617	-	46	2,273,522
	JUNE		2,023,204		223,473	101,731	129,621	55,112	-	52,606	2,585,746
	JULY		1,723,776		580,457	289,594	106,004	60,716	-	2,351	2,762,896
	AUGUST		1,649,459		84,672	105,041	156,199	43,180	-	419	2,038,970
	SEPTEMBER		1,847,642		223,587	43,341	119,898	52,083	-	34,601	2,321,151
	OCTOBER		1,560,040		98,476	174,305	201,959	44,457	-	1,782	2,081,018
	NOVEMBER		1,560,759		336,826	93,138	167,370	29,255	799	677	2,188,824
	DECEMBER		2,583,946		373,162	115,007	188,882	20,146	72,904	42,098	3,396,144
	YTD TOTALS		21,404,481		3,438,458	1,681,299	1,836,613	413,278	76,418	205,702	29,056,248
	Totals Post BAP Refund		21,299,674		3,123,008	1,681,299	1,836,613	413,278	76,418	205,702	28,635,991
	2023 Adjusted Budget		22,050,630		2,625,630	1,030,780	2,040,910	373,660		200,000	28,321,610
	Budget vs Actual Variance		-3.4%		18.9%	63.1%	-10.0%	10.6%		2.9%	1.1%
	YTD Variance *Post BAP		6.9%		17.8%	-55.5%	-3.3%	31.3%	21.6%	8.9%	-0.5%
	YTD Variance % to Prior Year		7.4%		29.7%	-55.5%	-3.3%	31.3%	21.6%	8.9%	1.0%
2022											
	JANUARY		1,290,514		176,432	130,345	128,149	3,109	208		1,728,758
	FEBRUARY		1,190,326		193,090	51,720	119,067	6,032	14,265		1,574,500
	MARCH		1,873,155		194,188	116,141	239,724	15,574	17,376	46,850	2,503,008
	APRIL		1,716,488		166,822	103,279	171,550	21,231	2,336		2,181,706
	MAY		1,596,606		141,953	156,057	162,552	37,751	817		2,095,736
	JUNE		1,977,923		363,695	166,434	145,676	30,068	-	50,020	2,683,797
	JULY		1,582,397		282,381	250,332	133,511	47,010	12,466		2,308,096
	AUGUST		1,732,722		170,194	577,453	169,804	63,940	8,651		2,722,763
	SEPTEMBER		1,769,359		333,062	1,252,503	155,205	22,131	-	46,134	3,578,394
	OCTOBER		1,469,642		176,355	329,917	214,840	42,562	15		2,233,332
	NOVEMBER		1,368,473		102,994	61,392	134,481	10,985	-		1,678,325
	DECEMBER		2,355,727		350,061	582,602	123,871	14,445	6,724	45,940	3,479,370
	YTD TOTALS		19,923,333		2,651,227	3,778,176	1,898,431	314,836	62,857	188,944	28,767,785
	2022 Adjusted Budget		20,145,920		2,386,940	1,532,520	1,914,660	319,480		101,250	26,400,770
	Budget vs Actual Variance		-1.1%		11.1%	146.5%	-0.8%	-1.5%		86.6%	9.0%
	YTD Variance % to Prior Year		9.1%		27.0%	54.8%	5.1%	16.0%	-33.9%		15.3%
2021											
	JANUARY		1,093,893		151,922	76,766	165,964	8,893	13,085		1,510,523
	FEBRUARY		1,048,733		123,647	175,248	141,326	9,311	9,343		1,507,607
	MARCH		1,473,421		187,196	497,955	118,578	12,589	1,431		2,291,171
	APRIL		1,447,875		92,613	880,417	156,795	13,198	3,434		2,594,332
	MAY		1,463,795		142,433	69,429	145,625	17,757	14,572		1,853,611
	JUNE		1,836,453		206,969	39,899	182,192	26,986	5,542		2,298,042
	JULY		1,460,976		121,088	(32,980)	144,891	38,956	15,499		1,748,430
	AUGUST		1,372,626		152,120	152,949	160,162	40,187	2,490		1,880,534
	SEPTEMBER		1,641,416		215,222	45,706	163,655	31,783	13,666		2,111,448
	OCTOBER		1,534,805		152,057	164,302	148,773	34,618	12,142		2,046,696
	NOVEMBER		1,503,261		162,041	156,565	144,254	23,667	1,145		1,990,933
	DECEMBER		2,377,087		379,832	214,495	134,883	13,526	2,814		3,122,637
	YTD TOTALS		18,254,341		2,087,139	2,440,753	1,807,098	271,471	95,163		24,955,964
	2021 Adjusted Budget		16,007,490		1,709,960	1,896,860	1,497,390	227,360			21,339,060
	Budget vs Actual Variance		14.0%		22.1%	28.7%	20.7%	19.4%			16.9%
	YTD Variance % to Prior Year		16.9%		39.3%	43.3%	19.3%	48.7%	-79.1%		19.0%
2020											
	JANUARY		1,146,885		139,124	167,476	143,490	20,259	10,328		1,627,562
	FEBRUARY		1,010,556		181,982	213,379	138,820	18,916	62,695		1,626,348
	MARCH		1,453,347		128,050	101,197	68,233	17,511	33,347		1,801,683
	APRIL		1,043,220		102,057	369,619	61,493	4,291	56,334		1,637,014
	MAY		1,104,718		86,298	182,958	52,846	7,772	34,308		1,468,899
	JUNE		1,620,670		135,567	62,081	152,603	13,238	126,571		2,110,730
	JULY		1,231,987		76,551	53,104	160,605	20,902	7,733		1,550,883
	AUGUST		1,176,398		83,836	53,404	155,256	24,833	26,419		1,520,146
	SEPTEMBER		1,500,877		105,141	136,333	145,388	18,154	48,695		1,954,587
	OCTOBER		1,274,200		123,011	36,568	192,352	17,622	7,756		1,651,508
	NOVEMBER		1,137,481		83,349	218,216	100,847	10,177	35,354		1,585,423
	DECEMBER		1,920,601		252,875	109,363	142,948	8,882	5,392		2,440,062
	YTD TOTALS		15,620,940		1,497,840	1,703,698	1,514,880	182,557	454,931		20,974,845
	2020 Adjusted Budget		14,616,360		1,189,540	1,895,060	1,041,660	181,890			18,924,510
	Budget vs Actual Variance		6.9%		25.9%	-10.1%	45.4%	0.4%			10.8%
	YTD Variance % to Prior Year		-2.9%		-12.9%	-18.4%	-12.7%	-59.9%	-67.1%		-10.6%

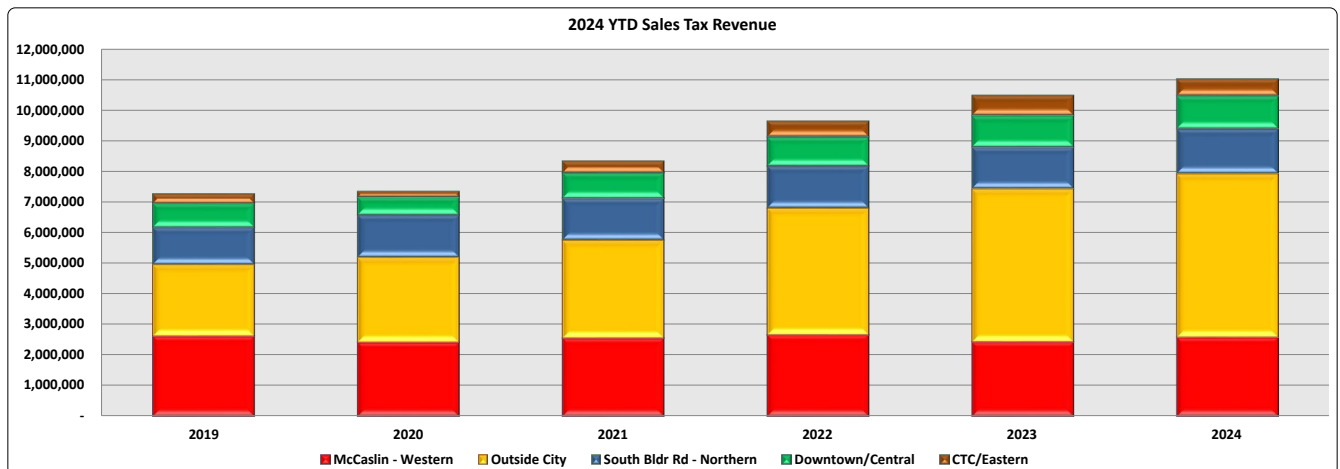
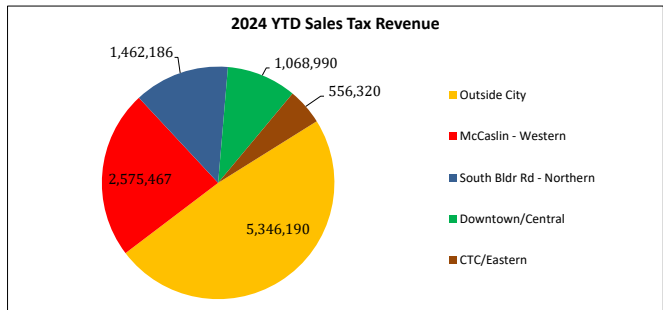
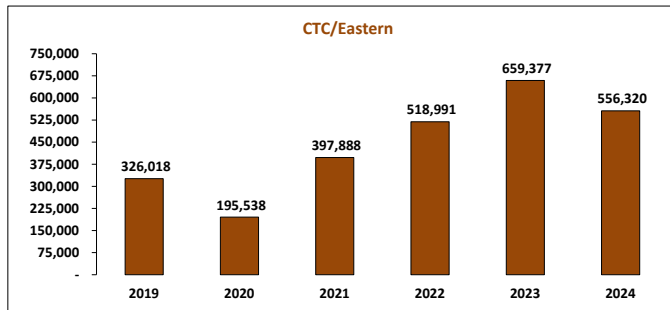
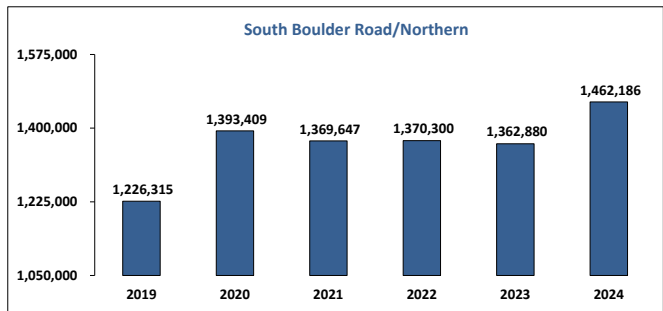
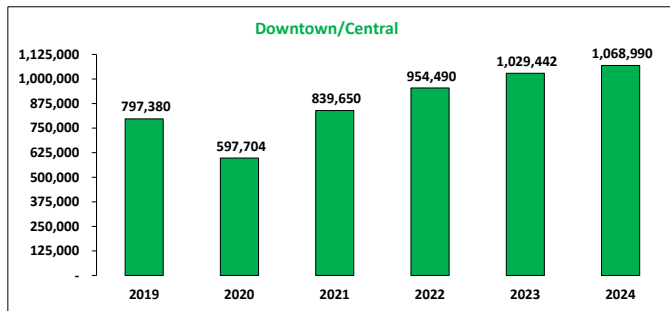
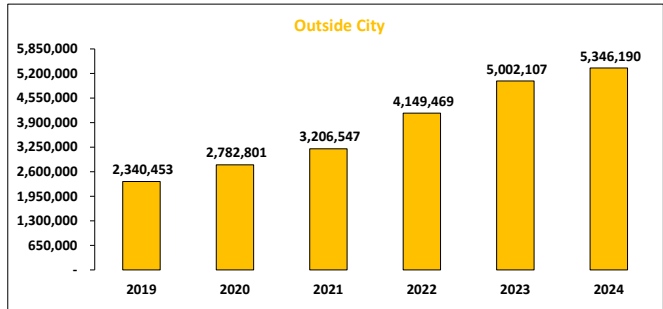
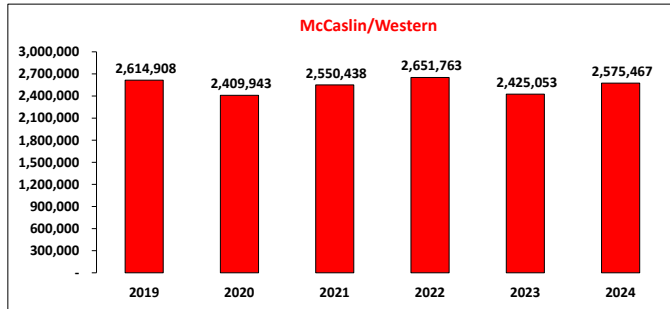
Monthly Sales Tax Revenue Comparisons by Area (June 2024)

AREA NAME	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	% Of Total	% Change
Outside City	587,899	684,056	803,353	982,225	978,528	1,159,053	51.9%	18.4%
Interchange	435,171	420,734	440,163	345,393	366,753	370,701	16.6%	1.1%
Louisville Plaza	181,367	189,998	206,797	199,706	208,023	219,001	9.8%	5.3%
Downtown	116,930	70,168	123,456	133,040	127,067	137,934	6.2%	8.6%
CTC	95,671	59,268	93,369	128,033	150,634	124,179	5.6%	-17.6%
McCaslin North	70,979	62,521	63,784	68,836	73,590	82,965	3.7%	12.7%
Hwy 42 South	30,212	39,144	48,739	44,367	49,370	57,733	2.6%	16.9%
S Suburban	12,084	8,139	12,827	14,970	9,532	25,010	1.1%	162.4%
S Boulder Rd	23,235	39,116	17,469	27,106	29,694	23,712	1.1%	-20.1%
Centennial Valley	6,003	34,654	6,062	9,183	7,005	16,607	0.7%	137.1%
Pine Street	9,884	5,597	7,540	8,251	10,602	8,535	0.4%	-19.5%
Hwy 42 North	7,016	4,462	7,891	8,975	9,430	4,812	0.2%	-49.0%
Residential	2,656	2,812	5,004	7,838	2,974	3,986	0.2%	34.0%
Total Revenue	1,579,105	1,620,670	1,836,453	1,977,923	2,023,204	2,234,228		
% Of Change	22.9%	2.6%	13.3%	7.7%	2.3%	10.4%		



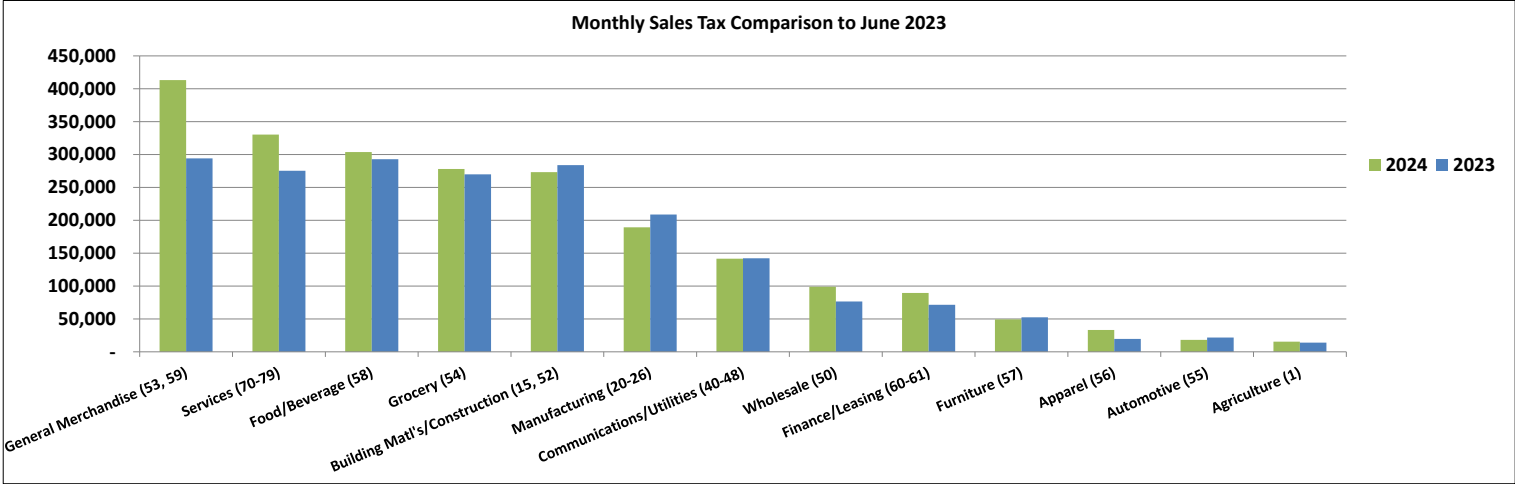
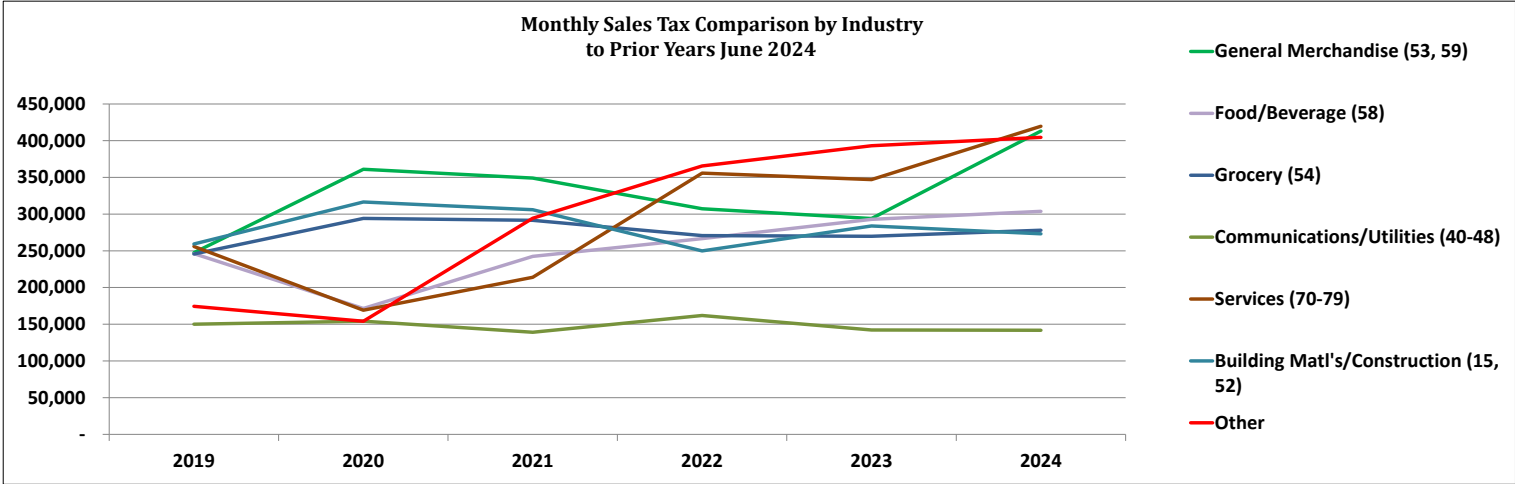
CITY OF LOUISVILLE
Sales Tax Revenue History by Area (Jan - June 2024)

	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	2024	% Var	% of Total
Outside City	2,340,453	44.5%	2,782,801	18.9%	3,206,547	15.2%	4,149,469	29.4%	5,002,107	20.5%	5,346,190	6.9%	48.6%
McCaslin - Western	2,614,908	-1.9%	2,409,943	-7.8%	2,550,438	5.8%	2,651,763	4.0%	2,425,053	-8.5%	2,575,467	6.2%	23.4%
South Bldr Rd - Northern	1,226,315	-7.1%	1,393,409	13.6%	1,369,647	-1.7%	1,370,300	0.0%	1,362,880	-0.5%	1,462,186	7.3%	13.3%
Downtown/Central	797,380	19.4%	597,704	-25.0%	839,650	40.5%	954,490	13.7%	1,029,442	7.9%	1,068,990	3.8%	9.7%
CTC/Eastern	326,018	147.0%	195,538	-40.0%	397,888	103.5%	518,991	30.4%	659,377	27.0%	556,320	-15.6%	5.1%
	7,305,074	0.7%	7,379,396	1.0%	8,364,170	13.3%	9,645,013	15.3%	10,478,860	8.6%	11,009,153	5.1%	



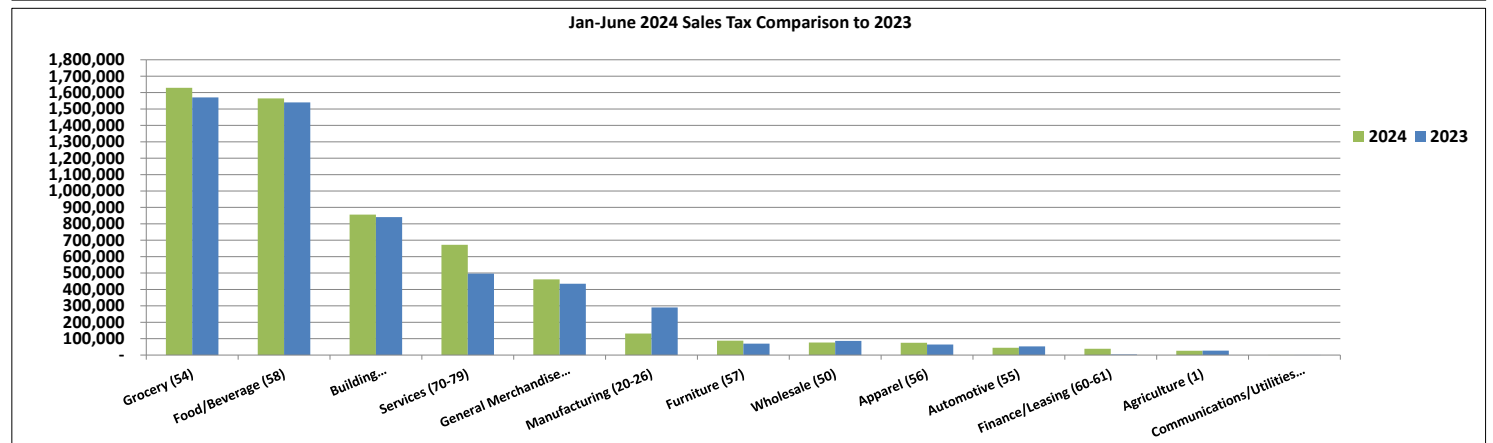
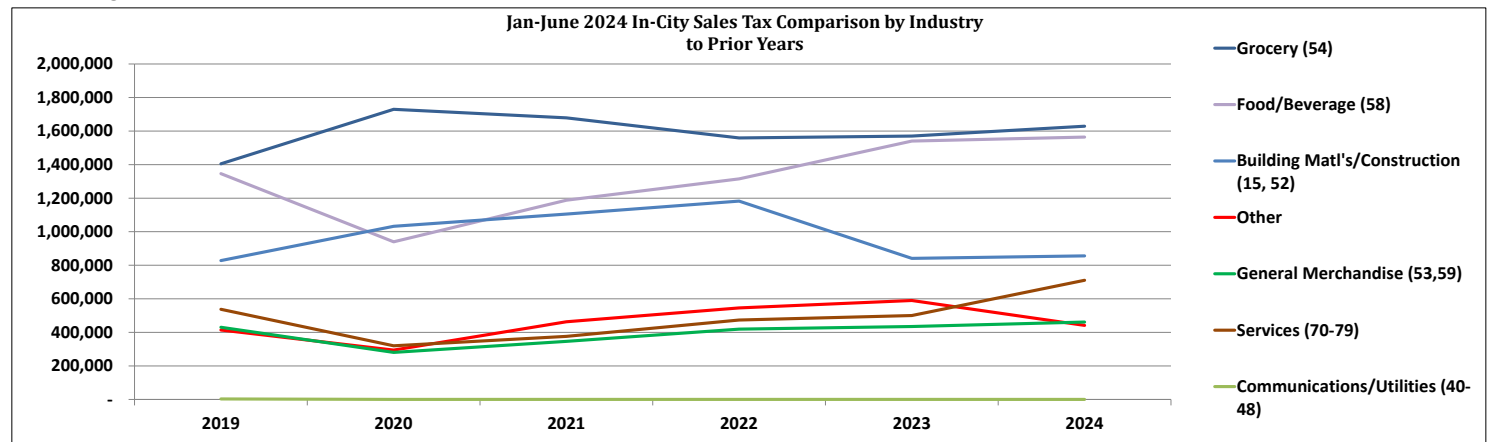
Monthly Sales Tax Revenue Comparisons by Industry (June 2024)

AREA NAME	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	% Of Total	% Change
General Merchandise (53, 59)	247,439	361,160	349,089	307,299	294,046	413,150	18.5%	40.5%
Services (70-79)	200,536	120,062	167,451	224,861	275,400	330,260	14.8%	19.9%
Food/Beverage (58)	246,158	171,473	242,470	266,604	292,918	303,793	13.6%	3.7%
Grocery (54)	245,637	294,151	291,566	270,660	269,869	278,082	12.4%	3.0%
Building Matl's/Construction (15, 52)	259,370	316,523	305,910	249,901	283,963	273,243	12.2%	-3.8%
Manufacturing (20-26)	87,675	57,731	111,525	161,326	208,720	189,344	8.5%	-9.3%
Communications/Utilities (40-48)	150,064	154,170	139,087	161,922	142,271	141,714	6.3%	-0.4%
Wholesale (50)	32,068	34,990	55,387	73,291	76,588	98,995	4.4%	29.3%
Finance/Leasing (60-61)	55,411	49,051	46,527	131,050	71,601	89,428	4.0%	24.9%
Furniture (57)	32,941	34,956	89,317	78,447	52,514	49,286	2.2%	-6.1%
Apparel (56)	10,924	15,149	18,167	17,678	19,613	33,306	1.5%	69.8%
Automotive (55)	5,034	5,516	7,994	18,611	21,788	18,132	0.8%	-16.8%
Agriculture (1)	5,850	5,738	11,964	16,271	13,914	15,494	0.7%	11.4%
Totals	1,579,107	1,620,670	1,836,453	1,977,923	2,023,204	2,234,228		
% Of Change	39.5%	2.6%	13.3%	7.7%	2.3%	10.4%		



Sales Tax Revenue Comparisons by Industry - Inside City Area (Jan-June 2024)

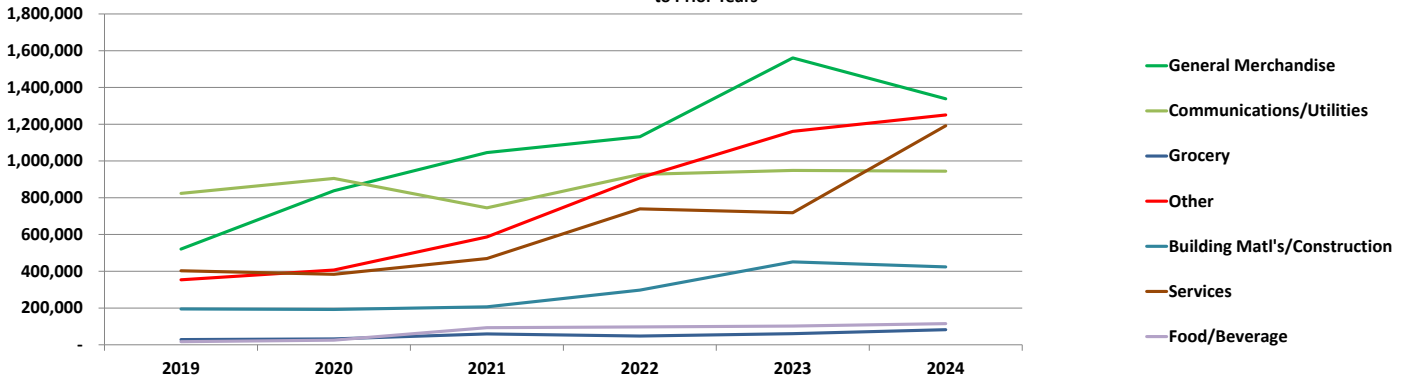
INDUSTRY NAME	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	% Of Total	% Change
Grocery (54)	1,404,813	1,729,757	1,678,605	1,559,293	1,570,273	1,629,228	28.8%	3.8%
Food/Beverage (58)	1,346,339	939,829	1,187,843	1,315,394	1,540,208	1,564,239	27.6%	1.6%
Building Mat'l's/Construction (15, 52)	827,899	1,031,997	1,105,025	1,182,551	840,792	855,940	15.1%	1.8%
Services (70-79)	511,010	344,761	370,603	465,550	496,671	672,178	11.9%	35.3%
General Merchandise (53,59)	430,511	280,494	346,347	418,918	434,820	461,455	8.1%	6.1%
Manufacturing (20-26)	212,088	115,655	239,773	265,531	290,129	131,032	2.3%	-54.8%
Furniture (57)	61,505	46,088	59,986	57,908	69,493	87,829	1.6%	26.4%
Wholesale (50)	41,507	38,708	50,343	76,956	86,185	76,244	1.3%	-11.5%
Apparel (56)	39,406	31,476	42,005	51,244	63,973	74,787	1.3%	16.9%
Automotive (55)	31,724	37,301	41,980	66,444	52,808	44,767	0.8%	-15.2%
Finance/Leasing (60-61)	26,712	(24,879)	5,803	7,608	3,753	38,408	0.7%	923.5%
Agriculture (1)	28,112	25,053	29,076	27,909	27,362	26,640	0.5%	-2.6%
Communications/Utilities (40-48)	2,995	353	233	238	285	216	0.0%	-24.4%
Totals	4,964,621	4,596,594	5,157,623	5,495,544	5,476,753	5,662,963		
% Of Change	-4.1%	-7.4%	12.2%	6.6%	-0.3%	3.4%		



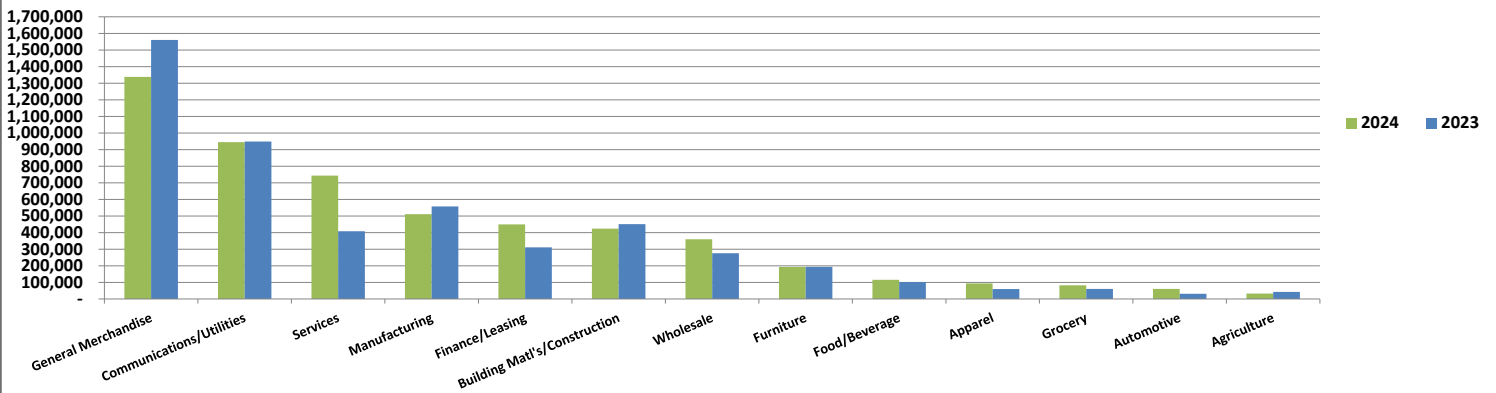
Sales Tax Revenue Comparisons by Industry - Outside City Area (Jan-June 2024)

INDUSTRY NAME	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	% Of Total	% Change
General Merchandise	502,292	520,716	837,921	1,046,007	1,132,092	1,560,762	1,338,151	25.0%	-14.3%
Communications/Utilities	748,880	823,454	905,226	745,105	926,884	948,694	944,580	17.7%	-0.4%
Services	134,406	199,735	150,708	264,101	384,593	407,605	742,900	13.9%	82.3%
Manufacturing	72,919	131,262	105,274	156,792	349,697	557,336	510,660	9.6%	-8.4%
Finance/Leasing	201,462	202,943	232,801	205,412	355,148	310,608	448,951	8.4%	44.5%
Building Mat'l's/Construction	137,323	194,805	192,244	206,795	297,651	451,068	423,843	7.9%	-6.0%
Wholesale	139,995	109,871	135,549	222,967	237,751	275,826	360,074	6.7%	30.5%
Furniture	100,461	96,287	135,664	160,721	231,105	193,965	193,221	3.6%	-0.4%
Food/Beverage	6,994	16,874	25,052	93,058	96,939	101,734	115,092	2.2%	13.1%
Apparel	9,350	13,675	25,482	28,777	37,634	59,882	93,447	1.7%	56.1%
Grocery	18,595	28,355	31,897	59,384	47,303	60,645	82,173	1.5%	35.5%
Automotive	16	463	3	26	20,229	31,174	60,617	1.1%	94.4%
Agriculture	3,718	2,014	4,980	17,402	32,442	42,810	32,483	0.6%	-24.1%
Totals	2,076,411	2,340,453	2,782,801	3,206,547	4,149,469	5,002,107	5,346,190		
% Of Change	17.3%	12.7%	18.9%	15.2%	29.4%	20.5%	6.9%		

Jan-June 2024 Sales Tax Comparison by Industry
to Prior Years

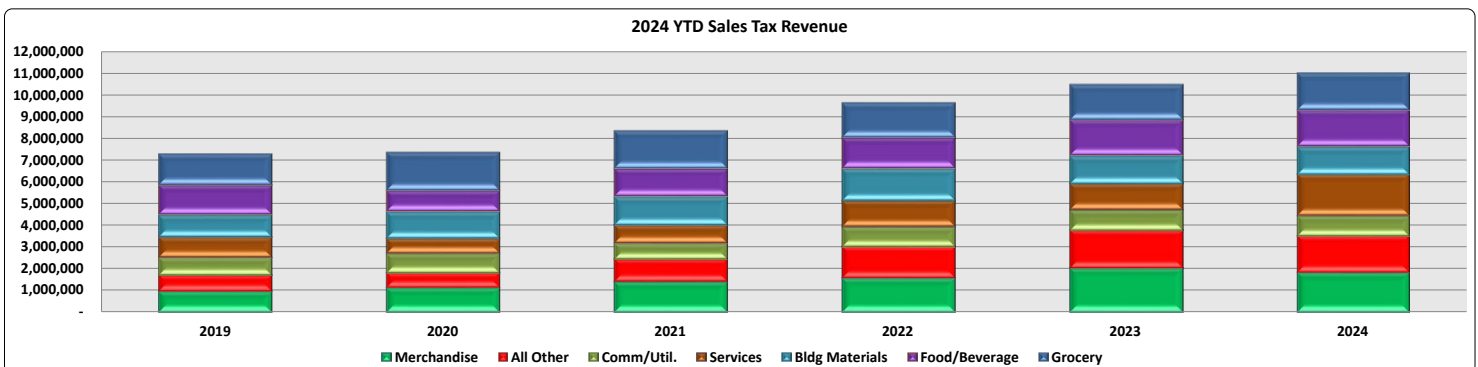
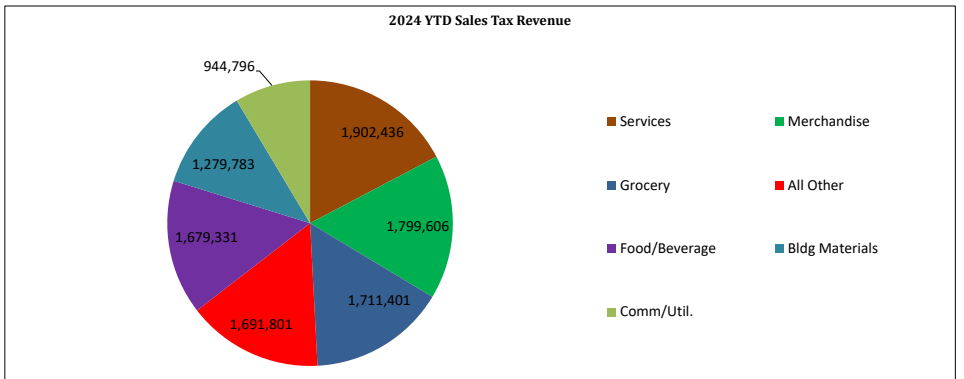
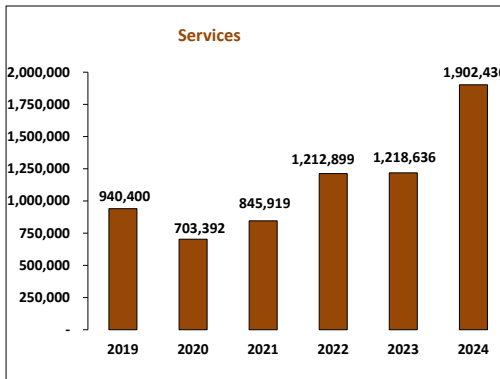
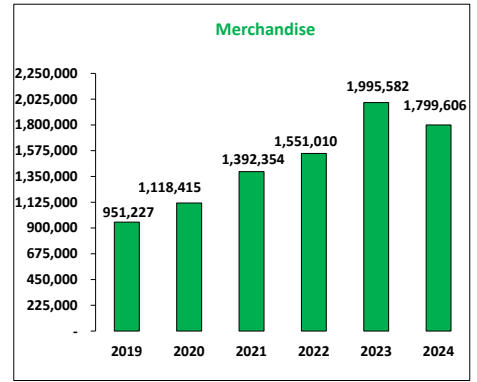
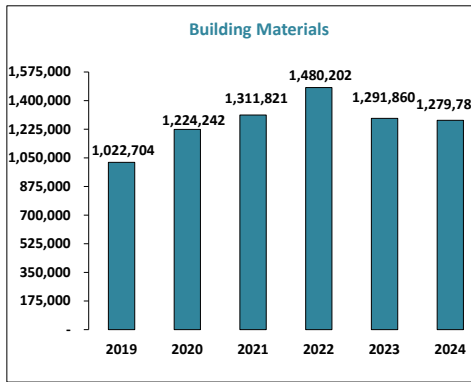
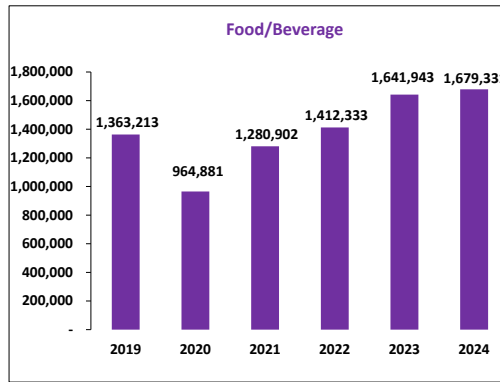
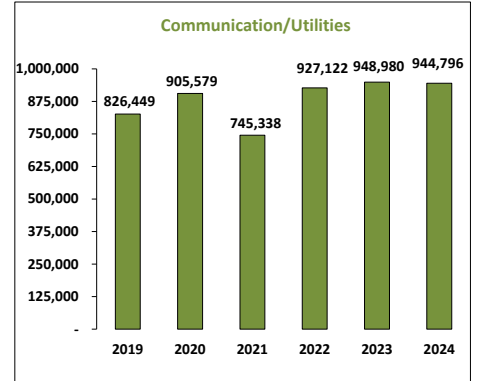
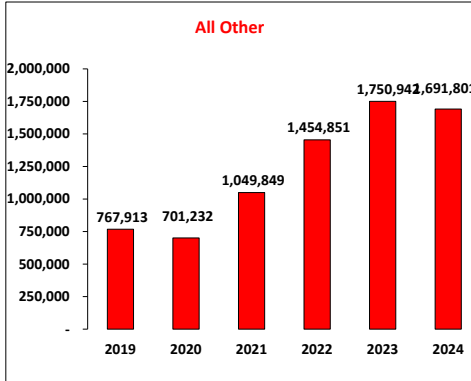
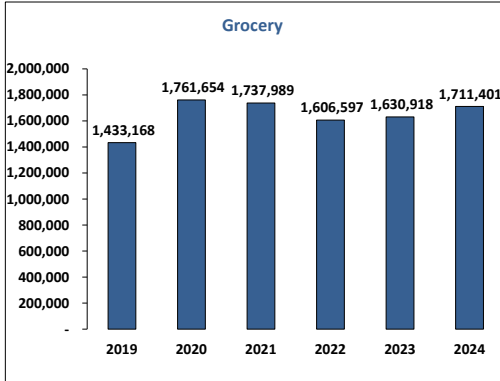


Jan-June 2024 Sales Tax Comparison to 2023



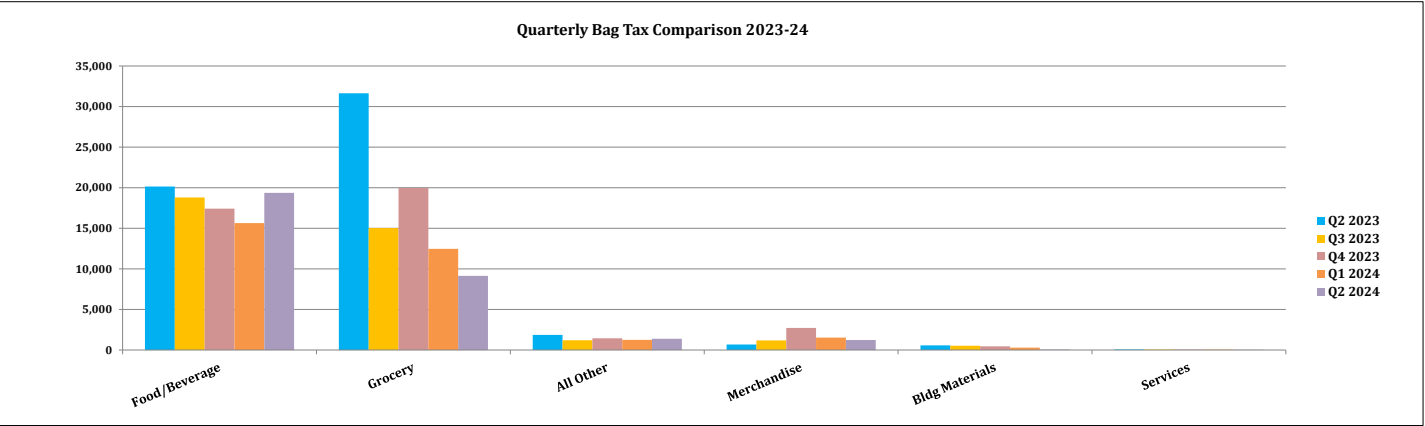
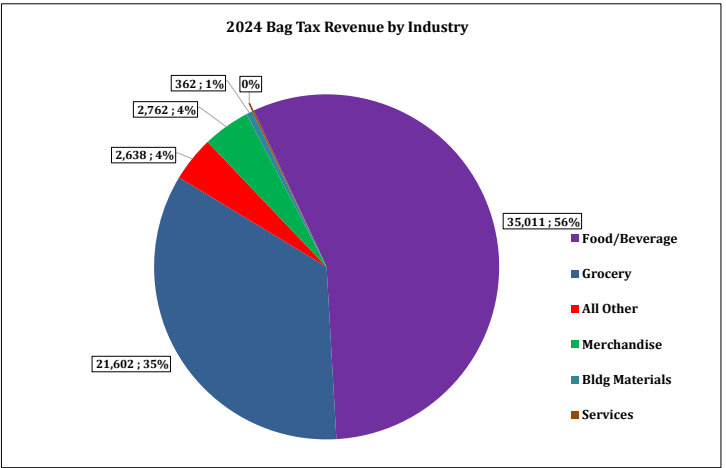
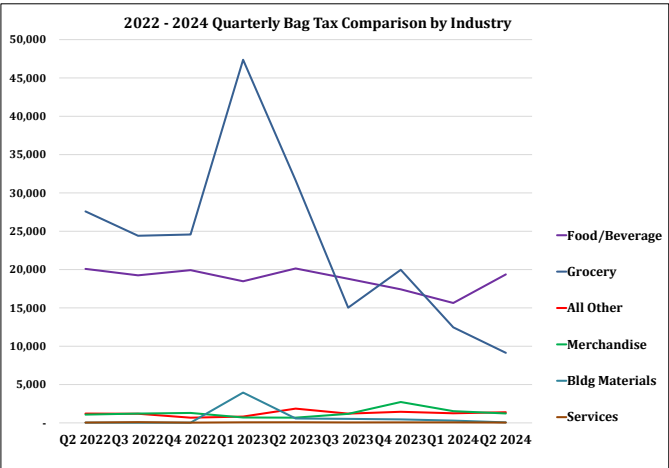
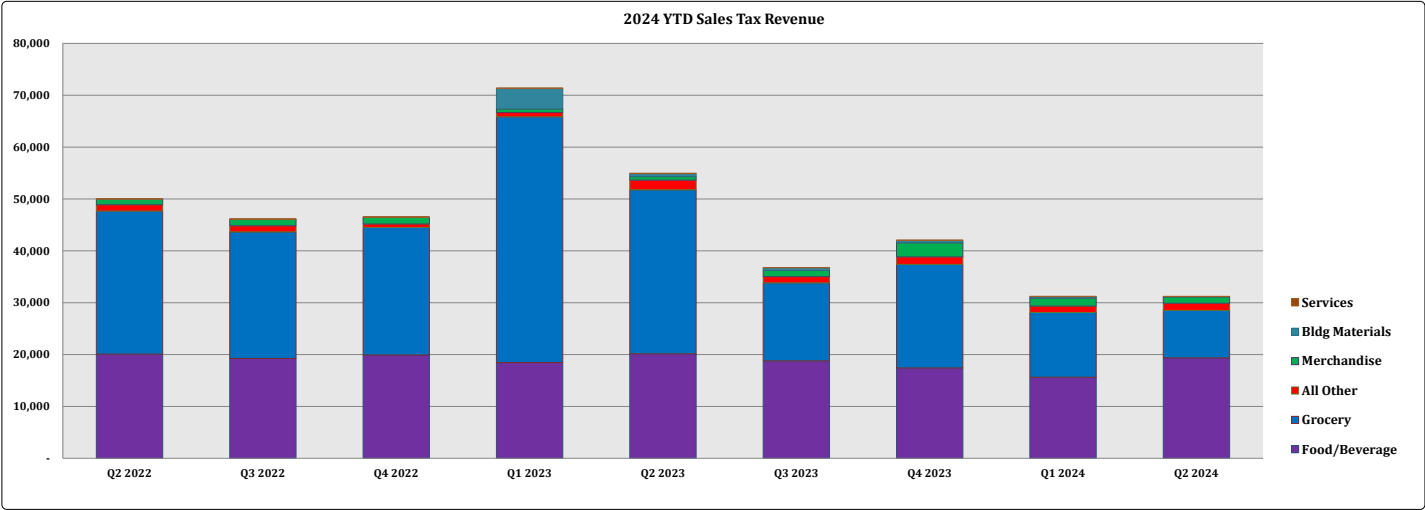
CITY OF LOUISVILLE
Revenue History by Industry (Jan - June 2024)

	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	2024	% Var	% of Total
Services	940,400	3.9%	703,392	-25.2%	845,919	20.3%	1,212,899	43.4%	1,218,636	0.5%	1,902,436	56.1%	17.3%
Merchandise	951,227	-4.6%	1,118,415	17.6%	1,392,354	24.5%	1,551,010	11.4%	1,995,582	28.7%	1,799,606	-9.8%	16.3%
Grocery	1,433,168	-8.4%	1,761,654	22.9%	1,737,989	-1.3%	1,606,597	-7.6%	1,630,918	1.5%	1,711,401	4.9%	15.5%
All Other	767,913	3.5%	701,232	-8.7%	1,049,849	49.7%	1,454,851	38.6%	1,750,942	20.4%	1,691,801	-3.4%	15.4%
Food/Beverage	1,363,213	2.1%	964,881	-29.2%	1,280,902	32.8%	1,412,333	10.3%	1,641,943	16.3%	1,679,331	2.3%	15.3%
Bldg Materials	1,022,704	6.4%	1,224,242	19.7%	1,311,821	7.2%	1,480,202	12.8%	1,291,860	-12.7%	1,279,783	-0.9%	11.6%
Comm/Util.	826,449	10.1%	905,579	9.6%	745,338	-17.7%	927,122	24.4%	948,980	2.4%	944,796	-0.4%	8.6%
	7,305,074	0.7%	7,379,396	1.0%	8,364,170	13.3%	9,645,013	15.3%	10,478,860	8.6%	11,009,153	5.1%	



City of Louisville
Bag Tax Revenue Report

	Q2 2022	Q3 2022	Q4 2022	Q1 2023	Q2 2023	Q3 2023	Q4 2023	Q1 2024	Q2 2024	Total	QoQ % Var	% of Total
Food/Beverage	20,093	19,245	19,924	18,472	20,144	18,798	17,425	15,641	19,370	188,855	23.8%	62.0%
Grocery	27,588	24,408	24,577	47,372	31,636	15,031	19,972	12,464	9,137	237,056	-26.7%	29.3%
All Other	1,210	1,189	677	826	1,859	1,203	1,444	1,249	1,389	12,177	11.2%	4.4%
Merchandise	1,077	1,217	1,294	700	680	1,178	2,722	1,530	1,232	12,699	-19.5%	3.9%
Bldg Materials	35	22	30	3,953	574	525	455	296	67	5,955	-77.4%	0.2%
Services	44	94	33	75	77	56	65	60	42	607	-31.3%	0.1%
	50,048	46,174	46,534	71,397	54,970	36,790	42,082	31,240	31,236	457,349	0.0%	



CITY OF LOUISVILLE								
Bag Tax Compliance								
Year	Period	<u>Total Bag Tax</u> <u>coded businesses</u>	<u>Total</u> <u>Missing</u> <u>Filers</u>	<u>Total Business</u> <u>Compliance</u>		<u>Total</u> <u>Required</u> <u>Returns</u>	<u>Total</u> <u>Missing</u> <u>Returns</u>	<u>Total Return</u> <u>Compliance</u>
2023	Q1	237	78	67%		732	162	78%
	Q2	262	139	47%		895	283	68%
	Q3	274	108	61%		921	233	75%
	Q4	182	62	66%		1094	207	81%
2024	Q1	164	56	66%		1184	215	82%
	Q2	151	49	68%		1281	237	81%

