

National Association of Home Builders

The Local Impact of Home Building in Denver, Colorado

Income, Jobs, and Taxes Generated

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Housing Policy Department



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**Attachment:
Local Impact of Home Building—Technical Documentation for the NAHB Model Used to Estimate the Income, Jobs, and Taxes Generated**

Executive Summary

Home building generates substantial local economic activity, including new income and jobs for residents, and additional revenue for local governments. The National Association of Home Builders has developed a model to estimate these economic benefits. The model captures the effect of the construction activity itself, the ripple impact that occurs when income earned from construction activity is spent and recycles in the local economy, and the ongoing impact that results from new homes becoming occupied by residents who pay taxes and buy locally produced goods and services. In order to fully appreciate the positive impact residential construction has on a community, it is important to include the ripple effects and the ongoing benefits. Since the NAHB model was initially developed in 1996, it has been used to estimate the impacts of construction in over 600 projects, local jurisdictions, metropolitan areas, non-metropolitan counties, and states across the country.

This report presents estimates of the local impacts of home building in Denver, Colorado. The comprehensive nature of the NAHB model requires that the local area over which the benefits are spread be large enough to include the places where construction workers live and spend their money, as well as the places where the new home occupants are likely to work, shop, and go for recreation. In practice, this usually means a Metropolitan Statistical Area (MSA), as defined by the U.S. Office of Management and Budget (OMB). Based on local commuting patterns, OMB has identified the Denver-Aurora MSA as a metro area consisting of ten counties (Adams, Arapahoe, Broomfield, Clear Creek, Denver, Douglas, Elbert, Gilpin, Jefferson, and Park) in Colorado (see map below).

Denver-Aurora, Colorado MSA



In this report, wherever the terms local or Denver are used, they refer to the entire metro area. The report presents estimates of the impacts of building 3,448 single-family and 2,050 multifamily housing units, based on construction activity in calendar year 2011 in larger developments that are monitored by Metrostudy. This covers roughly half of all residential construction in the Denver-Aurora MSA.

The NAHB model produces impacts on income and employment in 16 industries and local government, as well as detailed information about taxes and other types of local government revenue. Aggregate results are summarized below. Subsequent sections of the report show detail by industry and type of tax or fee revenue generated.

Single-Family Construction

- The estimated one-year local impacts of building 3,448 single-family homes in Denver include
 - **\$950.6 million** in local income,
 - **\$191.3 million** in taxes and other revenue for local governments, and
 - **11,127** local jobs.

These are local impacts, representing income and jobs for residents of the Denver-Aurora MSA, and taxes (and other sources of revenue, including permit fees) for all local jurisdictions within the metro area. They are also one-year impacts that include both the direct and indirect impact of the construction activity itself, and the impact of local residents who earn money from the construction activity spending part of it within the local area. Local jobs are measured in full time equivalents—i.e., one reported job represents enough work to keep one worker employed full-time for a year, based on average hours worked per week by full-time employees in the industry.

- The additional, annually recurring impacts of building 3,448 single-family homes in Denver include
 - **\$133.1 million** in local income,
 - **\$28.0 million** in taxes and other revenue for local governments, and
 - **1,730** local jobs.

These are ongoing, annual local impacts that result from the new homes being occupied, and the occupants paying taxes and otherwise participating in the local economy year after year. The ongoing impacts also include the effect of increased property taxes, based on the difference between the value of raw land and the value of a completed housing unit on a finished lot, assuming that raw land would be taxed at the same rate as the completed housing unit.

The above impacts were calculated assuming that new single-family homes have an average price of \$362,423; are built on a lot for which the average value of the raw land is \$18,000; require the builder and developer to pay an average of \$33,512 in impact, permit, and other fees to local governments; and incur an average property tax of \$2,960 per year. This information was provided by Metrostudy.

Multifamily Construction

- The estimated one-year local impacts of building 2,050 multifamily units in Denver include
 - **\$252.2 million** in local income,
 - **\$55.5 million** in taxes and other revenue for local governments, and
 - **2,966** local jobs.

These are local impacts, representing income and jobs for residents of the Denver-Aurora metro area, and taxes (and other sources of revenue, including permit fees) for all local jurisdictions within the MSA. They are also one-year impacts that include both the direct and indirect impact of the construction activity itself, and the impact of local residents who earn money from the construction activity spending part of it within the metro area.

- The additional, annually recurring impacts of building 2,050 multifamily units in Denver include
 - **\$60.5 million** in local income,
 - **\$9.9 million** in taxes and other revenue for local governments, and
 - **676** local jobs.

These are ongoing, annual local impacts that result from the new homes being occupied, and the occupants paying taxes and otherwise participating in the local economy year after year. They also represent impacts that have been reduced to account for the natural vacancy rate that tends to prevail in multifamily properties (see page 22 of the Technical Documentation).

These impacts were calculated assuming that new multifamily units built in Denver have an average market value of \$163,171; embody an average raw land value of \$9,000; require the builder and developer to pay an average of \$17,325 in impact, permit, and other fees per unit to local governments; and incur an average annual property tax of \$1,135 per unit. The estimates also assume that 27 percent of new multifamily construction consists of condominiums. In the NAHB impact model, the primary difference between multifamily condominiums and rental apartments is the way the incomes and spending tendencies of the occupants are estimated. As with the assumptions underlying the single-family impact estimates, this information was provided by Metrostudy, and is based on the larger developments monitored by Metrostudy.



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Detailed Tables on Single-Family Construction

Impact of Building 3,448 Single-Family Homes in Denver, Colorado

Summary

Total One-Year Impact: Sum of Phase I and Phase II:

Local Income	Local Business Owners' Income	Local Wages and Salaries	Local Taxes ¹	Local Jobs Supported
\$950,637,500	\$273,008,300	\$677,629,100	\$191,290,400	11,127

Phase I: Direct and Indirect Impact of Construction Activity:

Local Income	Business Owners' Income	Local Wages and Salaries	Local Taxes ¹	Local Jobs Supported
\$599,086,600	\$167,529,000	\$431,557,600	\$152,563,200	6,767

Phase II: Induced (Ripple) Effect of Spending the Income and Taxes from Phase I:

Local Income	Business Owners' Income	Local Wages and Salaries	Local Taxes ¹	Local Jobs Supported
\$351,550,900	\$105,479,300	\$246,071,500	\$38,727,200	4,360

Phase III: Ongoing, Annual Effect that Occurs When New Homes are Occupied:

Local Income	Local Business Owners' Income	Local Wages and Salaries	Local Taxes ¹	Local Jobs Supported
\$133,148,700	\$39,142,000	\$94,006,500	\$28,014,600	1,730

¹ The term local taxes is used as a shorthand for local government revenue from all sources: taxes, fees, fines, revenue from government-owned enterprises, etc.

**Impact of Building 3,448 Single-Family Homes in Denver, Colorado
Phase I—Direct and Indirect Impact of Construction Activity**

A. Local Income and Jobs by Industry

Industry	Local Income	Local Business Owners' Income	Local Wages and Salaries	Wages & Salaries per Full-time Job	Number of Local Jobs Supported
Construction	\$412,013,400	\$106,260,300	\$305,753,100	\$65,000	4,680
Manufacturing	\$61,000	\$4,000	\$57,000	\$68,000	1
Transportation	\$960,100	\$130,200	\$829,900	\$55,000	15
Communications	\$6,153,200	\$1,879,700	\$4,273,500	\$99,000	43
Utilities	\$1,881,700	\$729,600	\$1,152,200	\$111,000	10
Wholesale and Retail Trade	\$60,406,400	\$11,060,000	\$49,346,300	\$48,000	1,020
Finance and Insurance	\$13,180,700	\$1,070,200	\$12,110,500	\$110,000	110
Real Estate	\$26,005,100	\$22,892,600	\$3,112,500	\$68,000	46
Personal & Repair Services	\$4,195,500	\$1,582,600	\$2,612,900	\$44,000	60
Services to Dwellings / Buildings	\$2,394,000	\$476,300	\$1,917,700	\$44,000	44
Business & Professional Services	\$57,821,600	\$17,232,700	\$40,588,900	\$77,000	531
Eating and Drinking Places	\$1,986,800	\$267,200	\$1,719,600	\$27,000	64
Automobile Repair & Service	\$1,986,700	\$616,600	\$1,370,000	\$44,000	31
Entertainment Services	\$344,200	\$70,700	\$273,600	\$60,000	5
Health, Educ. & Social Services	\$78,000	\$21,000	\$57,000	\$51,000	1
Local Government	\$653,400	\$0	\$653,400	\$71,000	9
Other	\$8,964,800	\$3,235,300	\$5,729,500	\$59,000	98
Total	\$599,086,600	\$167,529,000	\$431,557,600	\$64,000	6,767

B. Local Government General Revenue by Type

TAXES:		USER FEES & CHARGES:	
Business Property Taxes	\$1,842,100	Residential Permit / Impact Fees	\$115,549,400
Residential Property Taxes	\$0	Utilities & Other Govt. Enterprises	\$4,396,100
General Sales Taxes	\$18,988,800	Hospital Charges	\$1,865,600
Specific Excise Taxes	\$183,100	Transportation Charges	\$3,099,800
Income Taxes	\$100	Education Charges	\$1,136,400
License Taxes	\$379,600	Other Fees and Charges	\$4,929,400
Other Taxes	\$192,800	TOTAL FEES & CHARGES	\$130,976,700
TOTAL TAXES	\$21,586,500	TOTAL GENERAL REVENUE	\$152,563,200

**Impact of Building 3,448 Single-Family Homes in Denver, Colorado
Phase II—Induced Effect of Spending Income and Tax Revenue from Phase I**

A. Local Income and Jobs by Industry

Industry	Local Income	Local Business Owners' Income	Local Wages and Salaries	Wages & Salaries per Full-time Job	Number of Local Jobs Supported
Construction	\$14,689,300	\$5,630,700	\$9,058,600	\$65,000	139
Manufacturing	\$66,300	\$5,100	\$61,200	\$68,000	1
Transportation	\$1,179,900	\$163,100	\$1,016,700	\$49,000	21
Communications	\$19,380,500	\$6,549,100	\$12,831,300	\$98,000	131
Utilities	\$9,934,700	\$3,916,800	\$6,017,900	\$111,000	54
Wholesale and Retail Trade	\$52,391,100	\$9,850,700	\$42,540,400	\$43,000	988
Finance and Insurance	\$13,146,800	\$1,187,700	\$11,959,100	\$99,000	121
Real Estate	\$54,916,800	\$48,343,900	\$6,572,900	\$68,000	96
Personal & Repair Services	\$11,679,100	\$5,305,800	\$6,373,400	\$44,000	146
Services to Dwellings / Buildings	\$2,717,500	\$540,700	\$2,176,800	\$44,000	50
Business & Professional Services	\$35,830,000	\$10,346,500	\$25,483,500	\$69,000	369
Eating and Drinking Places	\$15,375,500	\$2,068,100	\$13,307,300	\$27,000	499
Automobile Repair & Service	\$7,508,100	\$2,287,800	\$5,220,300	\$44,000	119
Entertainment Services	\$3,615,800	\$996,200	\$2,619,600	\$49,000	54
Health, Educ. & Social Services	\$42,286,200	\$5,292,900	\$36,993,300	\$64,000	575
Local Government	\$58,508,000	\$0	\$58,508,000	\$66,000	884
Other	\$8,325,300	\$2,994,200	\$5,331,200	\$47,000	114
Total	\$351,550,900	\$105,479,300	\$246,071,500	\$56,000	4,360

B. Local Government General Revenue by Type

TAXES:		USER FEES & CHARGES:	
Business Property Taxes	\$7,987,000	Residential Permit / Impact Fees	\$0
Residential Property Taxes	\$0	Utilities & Other Govt. Enterprises	\$8,518,600
General Sales Taxes	\$8,740,200	Hospital Charges	\$2,824,500
Specific Excise Taxes	\$793,700	Transportation Charges	\$1,819,000
Income Taxes	\$0	Education Charges	\$666,900
License Taxes	\$1,152,900	Other Fees and Charges	\$5,388,300
Other Taxes	\$836,000	TOTAL FEES & CHARGES	\$19,217,300
TOTAL TAXES	\$19,509,900	TOTAL GENERAL REVENUE	\$38,727,200

**Impact of Building 3,448 Single-Family Homes in Denver, Colorado
Phase III—Ongoing, Annual Effect That Occurs Because Units Are Occupied**

A. Local Income and Jobs by Industry

Industry	Local Income	Local Business Owners' Income	Local Wages and Salaries	Wages & Salaries per Full-time Job	Number of Local Jobs Supported
Construction	\$7,198,200	\$2,771,800	\$4,426,400	\$65,000	68
Manufacturing	\$29,400	\$2,200	\$27,200	\$68,000	0
Transportation	\$445,900	\$60,900	\$385,000	\$53,000	7
Communications	\$8,111,200	\$2,757,900	\$5,353,300	\$98,000	55
Utilities	\$4,968,300	\$1,954,600	\$3,013,600	\$111,000	27
Wholesale and Retail Trade	\$24,583,900	\$4,629,200	\$19,954,800	\$43,000	465
Finance and Insurance	\$7,891,300	\$716,300	\$7,175,000	\$97,000	74
Real Estate	\$14,694,500	\$12,935,700	\$1,758,800	\$68,000	26
Personal & Repair Services	\$4,093,400	\$1,887,000	\$2,206,300	\$44,000	50
Services to Dwellings / Buildings	\$1,326,900	\$264,000	\$1,062,900	\$44,000	24
Business & Professional Services	\$13,092,400	\$3,952,400	\$9,140,000	\$69,000	133
Eating and Drinking Places	\$7,241,700	\$974,100	\$6,267,600	\$27,000	235
Automobile Repair & Service	\$3,394,100	\$1,034,300	\$2,359,800	\$44,000	54
Entertainment Services	\$2,122,300	\$582,200	\$1,540,000	\$46,000	34
Health, Educ. & Social Services	\$18,000,600	\$2,324,000	\$15,676,600	\$63,000	247
Local Government	\$9,960,100	\$0	\$9,960,100	\$67,000	149
Other	\$5,994,500	\$2,295,400	\$3,699,100	\$46,000	80
Total	\$133,148,700	\$39,142,000	\$94,006,500	\$54,000	1,730

B. Local Government General Revenue by Type

TAXES:		USER FEES & CHARGES:	
Business Property Taxes	\$3,417,300	Residential Permit / Impact Fees	\$0
Residential Property Taxes	\$9,698,000	Utilities & Other Govt. Enterprises	\$4,699,200
General Sales Taxes	\$3,739,600	Hospital Charges	\$2,149,600
Specific Excise Taxes	\$339,600	Transportation Charges	\$688,900
Income Taxes	\$0	Education Charges	\$252,600
License Taxes	\$489,500	Other Fees and Charges	\$2,182,600
Other Taxes	\$357,700	TOTAL FEES & CHARGES	\$9,972,800
TOTAL TAXES	\$18,041,800	TOTAL GENERAL REVENUE	\$28,014,600



The Local Impact of Home Building in Denver, Colorado

Income, Jobs, and Taxes Generated

Detailed Tables on Multifamily Construction

Impact of Building 2,050 Multifamily Units in Denver, Colorado

Summary

Total One-Year Impact: Sum of Phase I and Phase II:

Local Income	Local Business Owners' Income	Local Wages and Salaries	Local Taxes ¹	Local Jobs Supported
\$252,220,800	\$71,413,600	\$180,807,100	\$55,513,100	2,966

Phase I: Direct and Indirect Impact of Construction Activity:

Local Income	Business Owners' Income	Local Wages and Salaries	Local Taxes ¹	Local Jobs Supported
\$156,965,600	\$43,300,800	\$113,664,700	\$45,172,100	1,782

Phase II: Induced (Ripple) Effect of Spending the Income and Taxes from Phase I:

Local Income	Business Owners' Income	Local Wages and Salaries	Local Taxes ¹	Local Jobs Supported
\$95,255,200	\$28,112,800	\$67,142,400	\$10,341,000	1,185

Phase III: Ongoing, Annual Effect that Occurs When New Homes are Occupied:

Local Income	Local Business Owners' Income	Local Wages and Salaries	Local Taxes ¹	Local Jobs Supported
\$60,472,900	\$24,362,100	\$36,110,900	\$9,899,600	676

¹ The term local taxes is used as a shorthand for local government revenue from all sources: taxes, fees, fines, revenue from government-owned enterprises, etc.

**Impact of Building 2,050 Multifamily Units in Denver, Colorado
Phase I—Direct and Indirect Impact of Construction Activity**

A. Local Income and Jobs by Industry

Industry	Local Income	Local Business Owners' Income	Local Wages and Salaries	Wages & Salaries per Full-time Job	Number of Local Jobs Supported
Construction	\$108,836,600	\$28,068,700	\$80,767,900	\$65,000	1,236
Manufacturing	\$16,000	\$1,000	\$15,000	\$68,000	0
Transportation	\$251,900	\$34,200	\$217,800	\$55,000	4
Communications	\$1,617,500	\$494,300	\$1,123,200	\$99,000	11
Utilities	\$487,700	\$189,100	\$298,600	\$111,000	3
Wholesale and Retail Trade	\$15,809,700	\$2,893,700	\$12,916,000	\$48,000	267
Finance and Insurance	\$3,464,800	\$281,200	\$3,183,600	\$110,000	29
Real Estate	\$5,852,900	\$5,152,400	\$700,500	\$68,000	10
Personal & Repair Services	\$1,104,900	\$416,700	\$688,200	\$44,000	16
Services to Dwellings / Buildings	\$622,400	\$123,800	\$498,500	\$44,000	11
Business & Professional Services	\$15,217,600	\$4,537,000	\$10,680,600	\$77,000	139
Eating and Drinking Places	\$520,700	\$70,000	\$450,700	\$27,000	17
Automobile Repair & Service	\$523,800	\$162,600	\$361,200	\$44,000	8
Entertainment Services	\$90,300	\$18,500	\$71,800	\$60,000	1
Health, Educ. & Social Services	\$20,500	\$5,500	\$15,000	\$51,000	0
Local Government	\$163,900	\$0	\$163,900	\$71,000	2
Other	\$2,364,400	\$852,100	\$1,512,200	\$59,000	26
Total	\$156,965,600	\$43,300,800	\$113,664,700	\$64,000	1,782

B. Local Government General Revenue by Type

TAXES:		USER FEES & CHARGES:	
Business Property Taxes	\$442,600	Residential Permit / Impact Fees	\$35,516,300
Residential Property Taxes	\$0	Utilities & Other Govt. Enterprises	\$1,151,800
General Sales Taxes	\$5,001,300	Hospital Charges	\$488,800
Specific Excise Taxes	\$44,000	Transportation Charges	\$812,200
Income Taxes	\$0	Education Charges	\$297,700
License Taxes	\$94,100	Other Fees and Charges	\$1,277,100
Other Taxes	\$46,300	TOTAL FEES & CHARGES	\$39,543,800
TOTAL TAXES	\$5,628,300	TOTAL GENERAL REVENUE	\$45,172,100

**Impact of Building 2,050 Multifamily Units in Denver, Colorado
Phase II—Induced Effect of Spending Income and Tax Revenue from Phase I**

A. Local Income and Jobs by Industry

Industry	Local Income	Local Business Owners' Income	Local Wages and Salaries	Wages & Salaries per Full-time Job	Number of Local Jobs Supported
Construction	\$3,919,400	\$1,498,700	\$2,420,700	\$65,000	37
Manufacturing	\$17,800	\$1,400	\$16,400	\$68,000	0
Transportation	\$314,700	\$43,500	\$271,200	\$49,000	5
Communications	\$5,186,200	\$1,749,200	\$3,437,000	\$98,000	35
Utilities	\$2,641,900	\$1,041,500	\$1,600,300	\$111,000	14
Wholesale and Retail Trade	\$13,921,500	\$2,617,000	\$11,304,500	\$43,000	262
Finance and Insurance	\$3,495,800	\$315,800	\$3,180,000	\$99,000	32
Real Estate	\$14,583,600	\$12,838,100	\$1,745,500	\$68,000	26
Personal & Repair Services	\$3,125,900	\$1,417,400	\$1,708,500	\$44,000	39
Services to Dwellings / Buildings	\$723,400	\$143,900	\$579,500	\$44,000	13
Business & Professional Services	\$9,812,200	\$2,821,700	\$6,990,500	\$69,000	101
Eating and Drinking Places	\$4,086,600	\$549,700	\$3,536,900	\$27,000	133
Automobile Repair & Service	\$1,993,200	\$607,300	\$1,385,800	\$44,000	32
Entertainment Services	\$961,300	\$264,900	\$696,500	\$49,000	14
Health, Educ. & Social Services	\$11,220,900	\$1,404,800	\$9,816,200	\$64,000	153
Local Government	\$17,036,500	\$0	\$17,036,500	\$66,000	257
Other	\$2,214,300	\$797,900	\$1,416,400	\$47,000	30
Total	\$95,255,200	\$28,112,800	\$67,142,400	\$57,000	1,185

B. Local Government General Revenue by Type

TAXES:		USER FEES & CHARGES:	
Business Property Taxes	\$2,124,200	Residential Permit / Impact Fees	\$0
Residential Property Taxes	\$0	Utilities & Other Govt. Enterprises	\$2,274,300
General Sales Taxes	\$2,324,500	Hospital Charges	\$758,500
Specific Excise Taxes	\$211,100	Transportation Charges	\$492,900
Income Taxes	\$0	Education Charges	\$180,700
License Taxes	\$307,000	Other Fees and Charges	\$1,445,600
Other Taxes	\$222,300	TOTAL FEES & CHARGES	\$5,151,900
TOTAL TAXES	\$5,189,100	TOTAL GENERAL REVENUE	\$10,341,000

**Impact of Building 2,050 Multifamily Units in Denver, Colorado
Phase III—Ongoing, Annual Effect That Occurs Because Units Are Occupied**

A. Local Income and Jobs by Industry

Industry	Local Income	Local Business Owners' Income	Local Wages and Salaries	Wages & Salaries per Full-time Job	Number of Local Jobs Supported
Construction	\$2,162,900	\$736,700	\$1,426,200	\$65,000	22
Manufacturing	\$11,200	\$800	\$10,400	\$68,000	0
Transportation	\$187,700	\$25,800	\$162,000	\$51,000	3
Communications	\$3,201,700	\$1,092,300	\$2,109,400	\$98,000	22
Utilities	\$1,140,900	\$447,600	\$693,300	\$111,000	6
Wholesale and Retail Trade	\$10,106,100	\$1,905,200	\$8,200,900	\$43,000	192
Finance and Insurance	\$2,344,400	\$210,900	\$2,133,500	\$98,000	22
Real Estate	\$17,150,100	\$15,097,500	\$2,052,700	\$68,000	30
Personal & Repair Services	\$1,480,900	\$688,100	\$792,700	\$44,000	18
Services to Dwellings / Buildings	\$486,000	\$96,700	\$389,300	\$44,000	9
Business & Professional Services	\$5,324,100	\$1,614,300	\$3,709,800	\$68,000	54
Eating and Drinking Places	\$3,267,800	\$439,500	\$2,828,200	\$27,000	106
Automobile Repair & Service	\$1,327,400	\$404,500	\$923,000	\$44,000	21
Entertainment Services	\$730,600	\$203,000	\$527,600	\$53,000	10
Health, Educ. & Social Services	\$6,575,800	\$876,400	\$5,699,400	\$64,000	88
Local Government	\$3,502,600	\$0	\$3,502,600	\$67,000	53
Other	\$1,472,700	\$522,800	\$949,900	\$46,000	20
Total	\$60,472,900	\$24,362,100	\$36,110,900	\$53,000	676

B. Local Government General Revenue by Type

TAXES:		USER FEES & CHARGES:	
Business Property Taxes	\$1,640,600	Residential Permit / Impact Fees	\$0
Residential Property Taxes	\$2,198,900	Utilities & Other Govt. Enterprises	\$1,553,900
General Sales Taxes	\$1,795,400	Hospital Charges	\$690,800
Specific Excise Taxes	\$163,000	Transportation Charges	\$312,900
Income Taxes	\$0	Education Charges	\$114,700
License Taxes	\$234,200	Other Fees and Charges	\$1,023,300
Other Taxes	\$171,700	TOTAL FEES & CHARGES	\$3,695,700
TOTAL TAXES	\$6,203,900	TOTAL GENERAL REVENUE	\$9,899,600