

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

November 2022

SUMMARY

Total Taxes This Month:	\$	7,465,381
Compared to Last Year:		7,218,964
Percentage change:		3.4%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

November 2022

Overview

Month of November: Total Sales and Use Tax for the month of November increased overall by 3.4% compared to last year. Current Sales Tax collection increased by 5.4% and current Use Tax collection increased 16.2%.

Year to Date: Total Sales and Use Tax through November increased by 11.2% for 2022. The Sales Tax component increased by 8.2% and the Use Tax component increased by 28.9%.

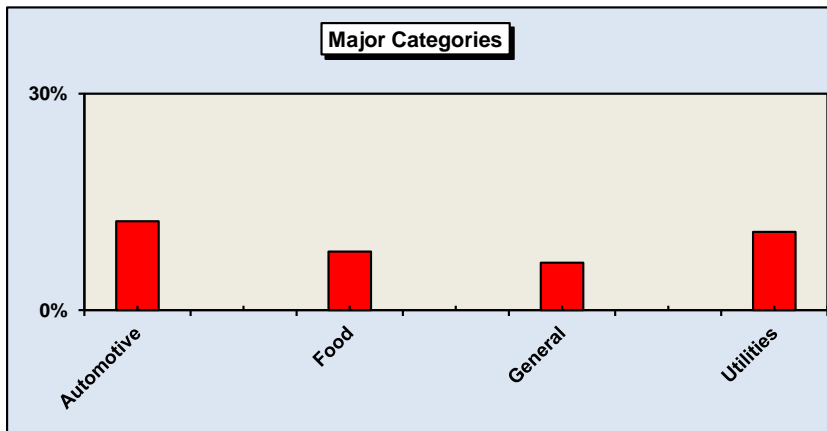
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2021-2022 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 10 show changes from 2021 to 2022 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

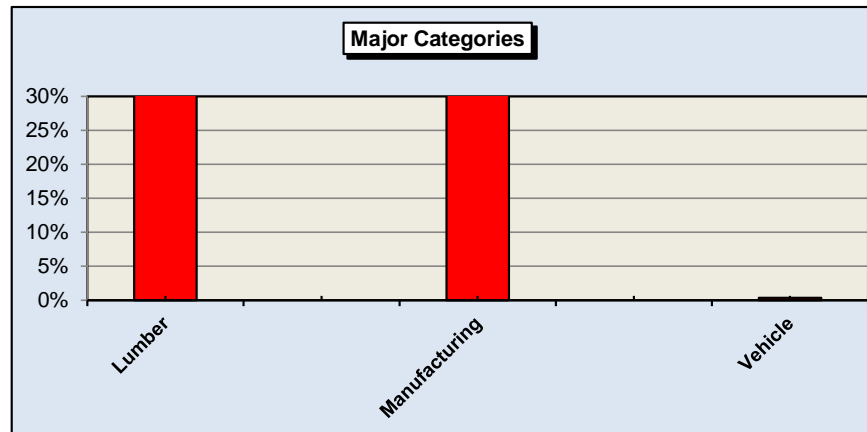
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 12.3%, 8.1%, 6.6%, and 10.8%, respectively; when compared to 2021 year to date.



Use Tax Activity

The *Lumber*, *Manufacturing* and *Vehicle* categories showed increases of 88.6%, 31.2%, and 0.4 respectively when compared to 2021 year to date.

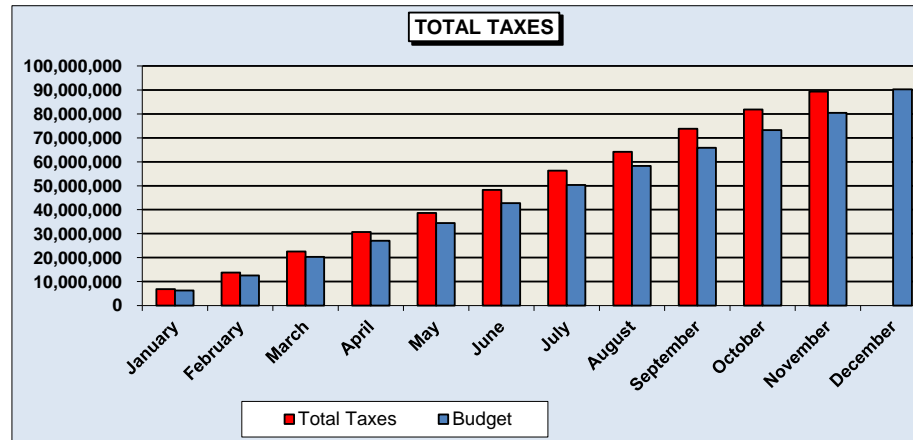


SALES & USE TAX - BUDGET TO ACTUAL

**November
2022**

	Sales & Use 2022 BUDGET	Cumulative Sales & Use 2022 BUDGET	Cumulative % of 2022 Budget	Sales Tax 2022 ACTUAL	Use Tax 2022 ACTUAL	Total 2022 ACTUAL
January	6,284,600	6,284,600	7.0	5,817,160	1,052,221	6,869,382
February	6,289,865	12,574,465	13.9	6,032,858	902,458	6,935,316
March	7,739,073	20,313,538	22.5	6,920,415	1,871,339	8,791,754
April	6,723,264	27,036,803	30.0	6,529,308	1,588,602	8,117,910
May	7,426,838	34,463,641	38.2	6,896,309	990,025	7,886,335
June	8,295,203	42,758,843	47.4	7,425,564	2,254,317	9,679,881
July	7,532,352	50,291,195	55.7	7,045,656	1,003,227	8,048,883
August	7,954,065	58,245,260	64.6	6,752,528	1,070,561	7,823,088
September	7,589,760	65,835,020	73.0	7,261,453	2,358,008	9,619,461
October	7,371,353	73,206,373	81.1	6,830,363	1,270,468	8,100,830
November	7,263,209	80,469,582	89.2	6,513,868	951,513	7,465,381
December	9,753,017	90,222,599	100.0			-

Total	\$ 90,222,599	\$ 74,025,483	15,312,739	89,338,222
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**Revenue Growth Per Fund / Current Year to Previous Year
November 2022**

	2021 YTD Sales Tax	2021 YTD Use Tax	2021 YTD Total	2022 YTD Sales Tax	2022 YTD Use Tax	2022 YTD Total	Sales Tax % Change 2021-2022	Use Tax % Change 2021-2022	Total % Change 2021-2022	% Change needed to reach budget
General Fund	32,756,829	5,719,353	38,476,182	35,411,001	7,374,402	42,785,402	8.1%	28.9%	11.20%	-0.51%
PIF Fund	5,780,566	1,009,270	6,789,836	6,249,002	1,301,346	7,550,348	8.1%	28.9%	11.20%	-0.51%
Streets Fund	14,540,001	2,523,238	17,063,240	15,727,823	3,253,411	18,981,234	8.2%	28.9%	11.24%	-0.49%
Open Space	3,877,340	672,872	4,550,211	4,194,064	867,581	5,061,645	8.2%	28.9%	11.24%	-0.49%
Public Safety	11,244,343	1,951,344	13,195,687	12,162,850	2,515,999	14,678,849	8.2%	28.9%	11.24%	-0.49%
LURA	235,868	-	235,868	280,744	-	280,744	19.0%	0.0%	19.0%	3.20%
All Funds Total	68,434,947	11,876,077	80,311,024	74,025,483	15,312,739	89,338,222	8.2%	28.9%	11.2%	-0.49%
				Budgeted Increase			-0.94%	2.02%	-0.49%	

General Fund The allocation of both the sales tax and the use tax to the General Fund is 85% of the 2% non-earmarked sales and use tax. The result after eleven months is that the General Fund sales and use tax is up by 11.20%. The 2022 budget only relies on a 0.51% decrease in sales and use tax revenue.

Public Improvement Fund The allocation of both the sales tax and the use tax to the Public Improvement Fund is 15.0% of the 2% non-earmarked sales and use tax. After eleven months, The PIF sales and use tax revenue increased by 11.20%. The 2022 budget only relies on a 0.51% decrease in sales and use tax revenue.

Streets Fund The Street Fund portion of the total 3.53% sales and use tax rate is 0.75%. After eleven months, the Street Fund sales and use tax revenue increased by 11.24%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

Open Space The Open Space Fund portion of the total 3.53% sales and use tax rates is 0.20%. After eleven months, the Open Space Fund sales and use tax revenue increased by 11.24%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After eleven months, Public Safety sales and use tax revenue increased by 11.24%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

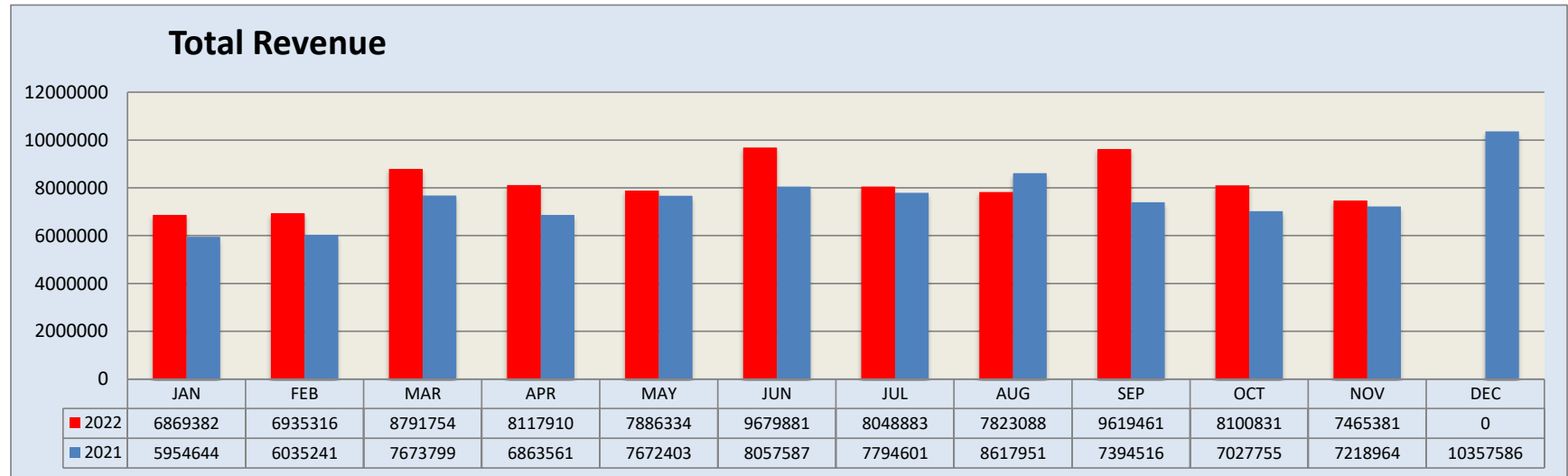
LURA For 2022, an amount of \$257,620 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$441,770 has been generated within the URA district. The URA year begins at November 1st. The base was met in December of 2021. In 2022, .20% of the 2.0 non-earmarked sales tax from the URA district goes to the Village at the Peaks debt service fund to accumulate monies toward repayment of the COP's.

SALES AND USE TAX

ACCOUNT GROUPS

GRAND TOTALS

	November 2022	November 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	9,523	9,103	420	9,523	9,103	420
Net Taxable Sales	184,604,522	181,161,744	1.9 %	2,093,567,043	1,939,587,520	7.9 %
Net Sales Tax	6,439,804	6,112,336	5.4 %	72,536,737	66,872,897	8.5 %
Delinquent Sales Tax	56,480	286,819	-	1,092,563	1,273,302	-
Use Tax	948,124	816,069	16.2 %	15,010,034	11,579,361	29.6 %
Delinquent Use Tax	3,389	719	-	302,705	296,716	-
Other Revenue*	17,584	3,021	-	396,182	288,746	-
Total Revenue	7,465,381	7,218,964	3.4 %	89,338,221	80,311,022	11.2 %



For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

November

2022

ACCOUNT GROUPS

01000 Apparel

	November 2022	November 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	94	95	(1)	94	95	(1)
Net Taxable Sales	3,758,760	3,832,308	(1.9) %	38,876,149	39,130,520	(0.7) %
Net Sales Tax	132,062	132,938	(0.7) %	1,361,578	1,352,859	0.6 %
Delinquent Sales Tax	56	353	-	3,719	16,025	-
Use Tax	2,582	72	3,486.1 %	5,545	1,095	406.4 %
Delinquent Use Tax	0	0	-	581	3,274	-
Other Revenue	6	0	-	2,658	2,149	-
Total Revenue	134,706	133,363	1.0 %	1,374,081	1,375,402	(0.1) %
% of Total Revenue	1.8 %	1.8 %	0.0 %	1.5 %	1.7 %	(0.2) %

02000 Automotive

Active Accounts	373	369	4	373	369	4
Net Taxable Sales	14,136,473	12,913,519	9.5 %	161,223,189	146,242,193	10.2 %
Net Sales Tax	490,728	439,711	11.6 %	5,567,037	4,956,154	12.3 %
Delinquent Sales Tax	5,640	13,452	-	87,031	163,675	-
Use Tax	1,758	2,800	(37.2) %	32,363	26,941	20.1 %
Delinquent Use Tax	0	28	-	1,500	559	-
Other Revenue	1,879	29	-	10,801	25,027	-
Total Revenue	500,005	456,020	9.6 %	5,698,732	5,172,356	10.2 %
% of Total Revenue	6.7 %	6.3 %	0.4 %	6.4 %	6.4 %	0.0 %

03000 Food

Active Accounts	662	660	2	662	660	2
Net Taxable Sales	61,754,328	57,498,753	7.4 %	682,148,102	627,433,217	8.7 %
Net Sales Tax	2,182,008	2,022,132	7.9 %	23,771,704	21,989,591	8.1 %
Delinquent Sales Tax	22,014	31,134	-	253,118	230,645	-
Use Tax	13,750	11,631	18.2 %	155,219	168,065	(7.6) %
Delinquent Use Tax	0	0	-	25,949	54	-
Other Revenue	2,993	0	-	79,210	105,893	-
Total Revenue	2,220,765	2,064,897	7.5 %	24,285,200	22,494,248	8.0 %
% of Total Revenue	29.7 %	28.6 %	1.1 %	27.2 %	28.0 %	(0.8) %

SALES AND USE TAX

November

2022

ACCOUNT GROUPS

	November 2022	November 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	381	374	7	381	374	7
Net Taxable Sales	5,277,298	5,915,173	(10.8) %	56,776,591	54,450,111	4.3 %
Net Sales Tax	181,128	193,065	(6.2) %	1,943,990	1,880,418	3.4 %
Delinquent Sales Tax	83	10,988	-	36,603	20,862	-
Use Tax	586	590	(0.7) %	11,998	13,050	(8.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	1,973	5,013	-
Total Revenue	181,797	204,643	(11.2) %	1,994,564	1,919,343	3.9 %
% of Total Revenue	2.4 %	2.8 %	(0.4) %	2.2 %	2.4 %	(0.2) %
<u>05000 General</u>						
Active Accounts	1,374	1,138	236	1,374	1,138	236
Net Taxable Sales	51,393,267	52,047,827	(1.3) %	527,612,441	495,075,425	6.6 %
Net Sales Tax	1,791,019	1,744,803	2.6 %	18,377,184	17,242,500	6.6 %
Delinquent Sales Tax	9,367	87,058	-	209,995	255,923	-
Use Tax	4,633	9,091	(49.0) %	69,190	66,368	4.3 %
Delinquent Use Tax	5	20	-	18,773	12,321	-
Other Revenue	1,429	0	-	64,534	30,410	-
Total Revenue	1,806,453	1,840,972	(1.9) %	18,739,676	17,607,522	6.4 %
% of Total Revenue	24.2 %	25.5 %	(1.3) %	21.0 %	21.9 %	(0.9) %
<u>06000 Lodging</u>						
Active Accounts	185	153	32	185	153	32
Net Taxable Sales	1,785,616	1,266,882	40.9 %	28,139,792	21,253,265	32.4 %
Net Sales Tax	57,032	44,384	28.5 %	930,229	692,735	34.3 %
Delinquent Sales Tax	5,594	0	-	44,925	47,305	-
Use Tax	160	10	1,500.0 %	2,663	678	292.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,103	0	-	7,749	6,953	-
Total Revenue	63,889	44,394	43.9 %	985,566	747,671	31.8 %
% of Total Revenue	0.9 %	0.6 %	0.3 %	1.1 %	0.9 %	0.2 %

SALES AND USE TAX

November

2022

ACCOUNT GROUPS

07000 Lumber

	November 2022	November 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	994	907	87	994	907	87
Net Taxable Sales	12,211,362	13,034,932	(6.3) %	155,465,203	153,066,016	1.6 %
Net Sales Tax	421,316	399,758	5.4 %	5,424,761	5,006,535	8.4 %
Delinquent Sales Tax	8,192	58,998	-	36,236	110,971	-
Use Tax	136,638	147,079	(7.1) %	5,729,903	3,112,133	84.1 %
Delinquent Use Tax	3,071	0	-	6,395	275	-
Other Revenue	411	122	-	4,500	23,469	-
Total Revenue	569,628	605,957	(6.0) %	11,201,795	8,253,383	35.7 %
% of Total Revenue	7.6 %	8.4 %	(0.8) %	12.5 %	10.3 %	2.2 %

08000 Professional

Active Accounts	2,096	2,053	43	2,096	2,053	43
Net Taxable Sales	2,902,740	3,011,269	(3.6) %	37,464,202	34,348,506	9.1 %
Net Sales Tax	99,376	99,870	(0.5) %	1,247,869	1,161,300	7.5 %
Delinquent Sales Tax	2,042	5,314	-	48,589	41,258	-
Use Tax	7,511	7,512	(0.0) %	161,150	150,208	7.3 %
Delinquent Use Tax	0	30	-	83,415	53,801	-
Other Revenue	323	71	-	51,357	14,738	-
Total Revenue	109,252	112,797	(3.1) %	1,592,380	1,421,305	12.0 %
% of Total Revenue	1.5 %	1.6 %	(0.1) %	1.8 %	1.8 %	0.0 %

09000 Public Utility

Active Accounts	383	385	(2)	383	385	(2)
Net Taxable Sales	14,750,321	12,754,199	15.7 %	153,434,052	138,422,398	10.8 %
Net Sales Tax	519,141	447,441	16.0 %	5,387,845	4,860,987	10.8 %
Delinquent Sales Tax	272	1,512	-	11,814	13,924	-
Use Tax	3,353	5,859	(42.8) %	59,140	54,077	9.4 %
Delinquent Use Tax	0	0	-	0	257	-
Other Revenue	31	0	-	992	842	-
Total Revenue	522,797	454,812	14.9 %	5,459,791	4,930,087	10.7 %
% of Total Revenue	7.0 %	6.3 %	0.7 %	6.1 %	6.1 %	0.0 %

SALES AND USE TAX

November

2022

ACCOUNT GROUPS

10000 Unclassified

	November 2022	November 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	2,621	2,591	30	2,621	2,591	30
Net Taxable Sales	14,868,876	16,494,019	(9.9) %	215,242,964	208,269,104	3.3 %
Net Sales Tax	507,266	525,368	(3.4) %	7,222,630	6,974,508	3.6 %
Delinquent Sales Tax	678	57,684	-	326,472	328,850	-
Use Tax	22,323	23,391	(4.6) %	231,813	213,557	8.5 %
Delinquent Use Tax	0	641	-	7,044	153,575	-
Other Revenue	9,229	2,704	-	72,261	61,046	-
Total Revenue	539,496	609,788	(11.5) %	7,860,220	7,731,536	1.7 %
% of Total Revenue	7.2 %	8.4 %	(1.2) %	8.8 %	9.6 %	(0.8) %

11000 Home Occupations

Active Accounts	160	167	(7)	160	167	(7)
Net Taxable Sales	475,409	557,989	(14.8) %	6,594,555	7,255,744	(9.1) %
Net Sales Tax	16,400	18,707	(12.3) %	226,126	247,460	(8.6) %
Delinquent Sales Tax	0	512	-	1,135	3,301	-
Use Tax	0	1	(100.0) %	261	67	289.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	983	82	-
Total Revenue	16,400	19,220	(14.7) %	228,505	250,910	(8.9) %
% of Total Revenue	0.2 %	0.3 %	(0.1) %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

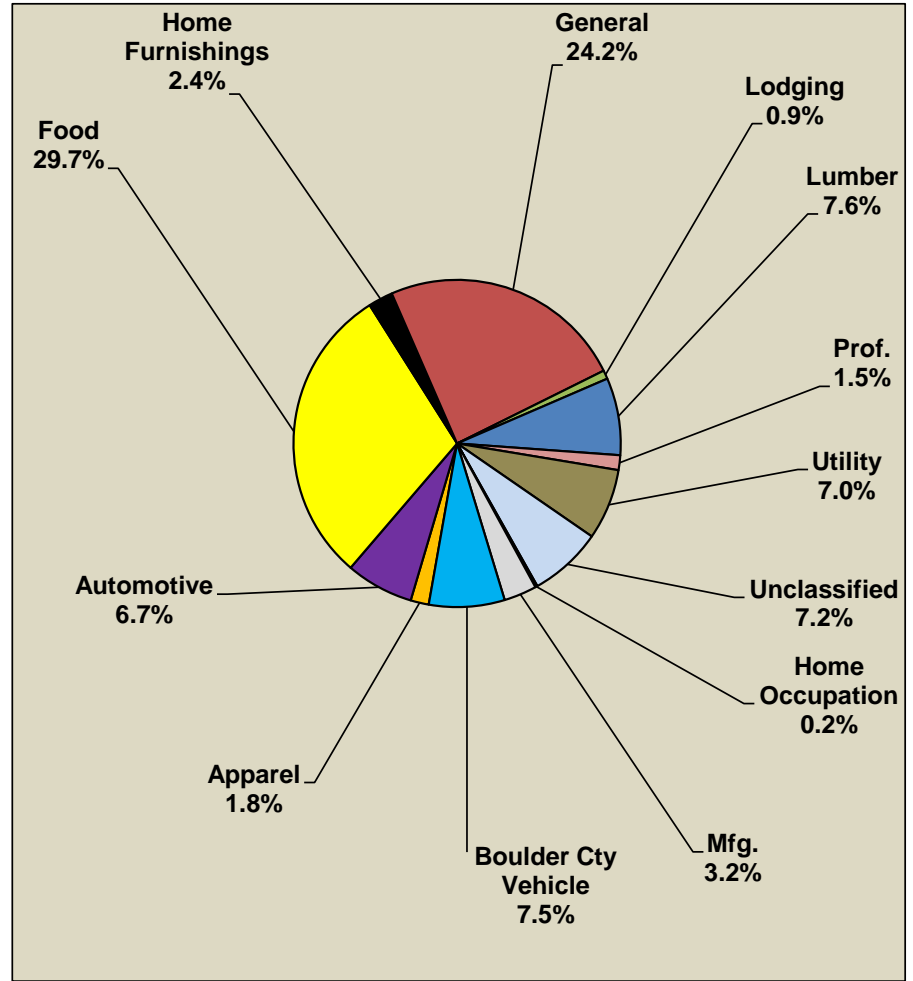
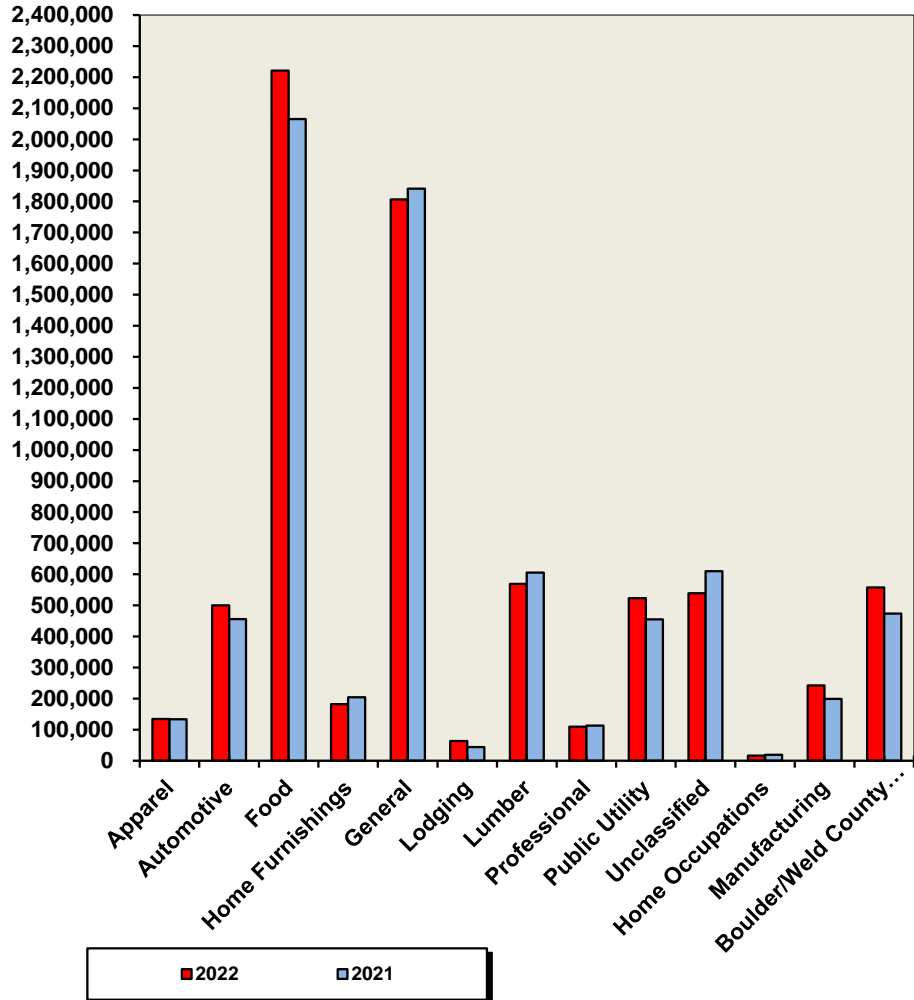
Active Accounts	199	210	(11)	199	210	(11)
Net Taxable Sales	1,290,072	1,834,874	(29.7) %	30,589,803	14,641,021	108.9 %
Net Sales Tax	42,328	44,159	(4.1) %	1,075,784	507,850	111.8 %
Delinquent Sales Tax	2,542	19,814	-	32,926	40,563	-
Use Tax	196,743	134,525	46.3 %	3,123,230	2,365,403	32.0 %
Delinquent Use Tax	313	0	-	159,048	72,600	-
Other Revenue	180	95	-	99,164	13,124	-
Total Revenue	242,106	198,593	21.9 %	4,490,152	2,999,540	49.7 %
% of Total Revenue	3.2 %	2.8 %	0.4 %	5.0 %	3.7 %	1.3 %

00000 Boulder/Weld County Vehicle

Use Tax	558,087	473,508	17.9 %	5,427,559	5,407,719	0.4 %
% of Total Revenue	7.5 %	6.6 %	0.9 %	6.1 %	6.7 %	(0.6) %

Net Sales & Use Tax by Industry Type

For The Month Of
November
2022



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		November 2022		INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
			November 2022	November 2021				
Apparel 01000	94	Net Taxable Sales	3,758,760	3,832,308	(1.9) %	38,876,149	39,130,520	(0.7) %
		Total Revenue	134,706	133,363	1.0 %	1,374,081	1,375,402	(0.1) %
Automotive 02000	373	Net Taxable Sales	14,136,473	12,913,519	9.5 %	161,223,189	146,242,193	10.2 %
		Total Revenue	500,005	456,020	9.6 %	5,698,732	5,172,356	10.2 %
Food 03000	662	Net Taxable Sales	61,754,328	57,498,753	7.4 %	682,148,102	627,433,217	8.7 %
		Total Revenue	2,220,765	2,064,897	7.5 %	24,285,200	22,494,248	8.0 %
Home Furnishings 04000	381	Net Taxable Sales	5,277,298	5,915,173	(10.8) %	56,776,591	54,450,111	4.3 %
		Total Revenue	181,797	204,643	(11.2) %	1,994,564	1,919,343	3.9 %
General 05000	1,374	Net Taxable Sales	51,393,267	52,047,827	(1.3) %	527,612,441	495,075,425	6.6 %
		Total Revenue	1,806,453	1,840,972	(1.9) %	18,739,676	17,607,522	6.4 %
Lodging 06000	185	Net Taxable Sales	1,785,616	1,266,882	40.9 %	28,139,792	21,253,265	32.4 %
		Total Revenue	63,889	44,394	43.9 %	985,566	747,671	31.8 %
Lumber 07000	994	Net Taxable Sales	12,211,362	13,034,932	(6.3) %	155,465,203	153,066,016	1.6 %
		Total Revenue	569,628	605,957	(6.0) %	11,201,795	8,253,383	35.7 %
Professional 08000	2,096	Net Taxable Sales	2,902,740	3,011,269	(3.6) %	37,464,202	34,348,506	9.1 %
		Total Revenue	109,252	112,797	(3.1) %	1,592,380	1,421,305	12.0 %
Public Utility 09000	383	Net Taxable Sales	14,750,321	12,754,199	15.7 %	153,434,052	138,422,398	10.8 %
		Total Revenue	522,797	454,812	14.9 %	5,459,791	4,930,087	10.7 %
Unclassified 10000	2,621	Net Taxable Sales	14,868,876	16,494,019	(9.9) %	215,242,964	208,269,104	3.3 %
		Total Revenue	539,496	609,788	(11.5) %	7,860,220	7,731,536	1.7 %
Home Occupations 11000	160	Net Taxable Sales	475,409	557,989	(14.8) %	6,594,555	7,255,744	(9.1) %
		Total Revenue	16,400	19,220	(14.7) %	228,505	250,910	(8.9) %
Manufacturing 12000	199	Net Taxable Sales	1,290,072	1,834,874	(29.7) %	30,589,803	14,641,021	108.9 %
		Total Revenue	242,106	198,593	21.9 %	4,490,152	2,999,540	49.7 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	558,087	473,508	17.9 %	5,427,559	5,407,719	0.4 %
GRAND TOTALS	9,524	Net Taxable Sales	184,604,522	181,161,744	1.9 %	2,093,567,043	1,939,587,520	7.9 %
		Total Revenue	7,465,381	7,218,964	3.4 %	89,338,221	80,311,022	11.2 %

ACCOUNT GROUP

INDUSTRY DESCRIPTIONS

1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, Specialty shops, and Marijuana outlets.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

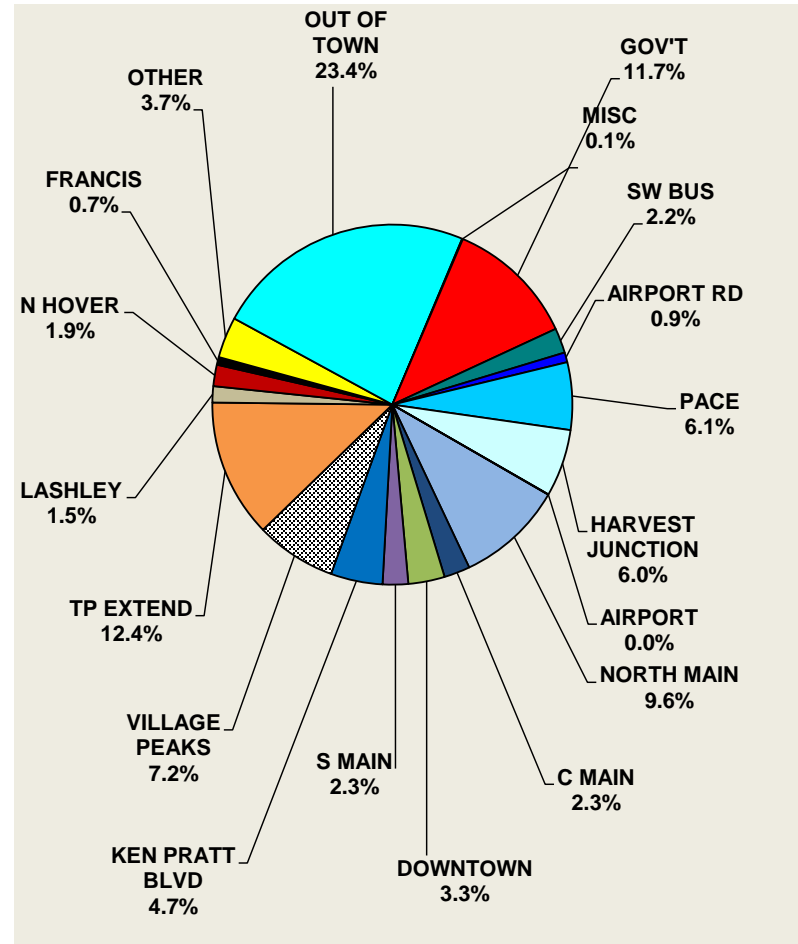
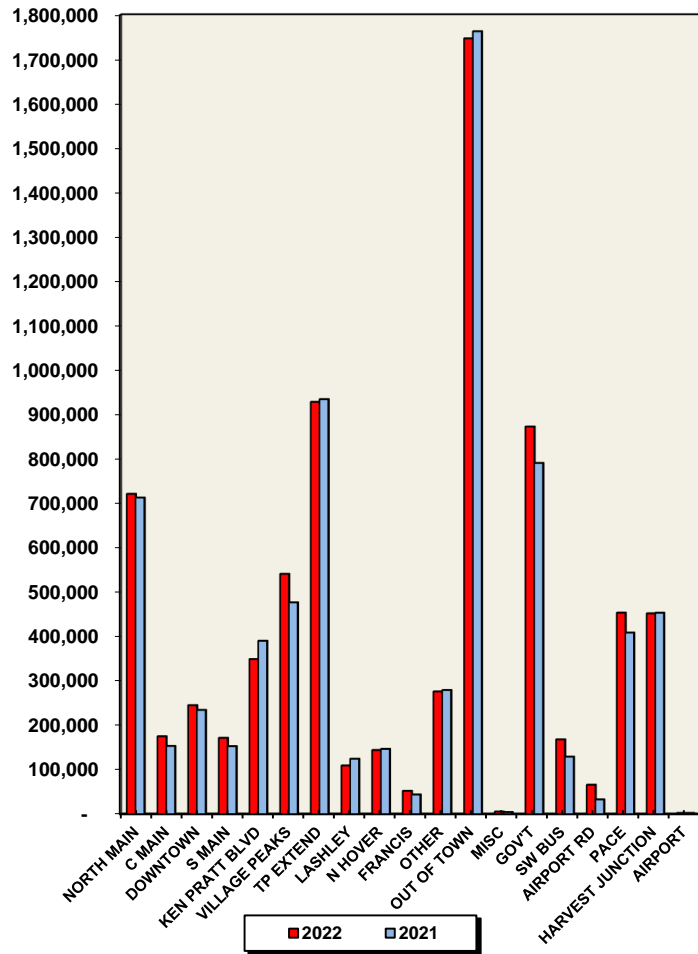
November

2022

LOCATION		% OF TOTAL	November 2022	November 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.3%	20,871,290	19,807,739	5.4 %	226,356,193	215,855,086	4.9 %
	Total Revenue	9.6%	720,155	711,808	1.2 %	8,013,034	7,695,067	4.1 %
CENTRAL MAIN	Net Taxable Sales	2.4%	4,446,962	4,284,162	3.8 %	52,187,528	49,970,585	4.4 %
	Total Revenue	2.3%	174,278	152,495	14.3 %	1,847,633	1,755,939	5.2 %
DOWNTOWN	Net Taxable Sales	3.7%	6,825,352	6,666,612	2.4 %	81,691,304	71,585,270	14.1 %
	Total Revenue	3.3%	244,130	233,525	4.5 %	2,910,711	2,553,342	14.0 %
SOUTH MAIN	Net Taxable Sales	2.6%	4,833,530	4,276,641	13.0 %	52,547,858	49,654,006	5.8 %
	Total Revenue	2.3%	170,761	152,081	12.3 %	1,877,110	1,773,449	5.8 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.4%	10,037,680	10,466,478	(4.1) %	121,492,768	114,787,919	5.8 %
	Total Revenue	4.7%	347,873	389,025	(10.6) %	4,302,207	4,170,519	3.2 %
VILLAGE AT THE PEAKS	Net Taxable Sales	8.2%	15,174,244	13,411,742	13.1 %	155,618,248	137,710,172	13.0 %
	Total Revenue	7.2%	539,881	475,660	13.5 %	5,576,404	5,002,095	11.5 %
TW PKS SQ EXTENDED	Net Taxable Sales	14.4%	26,544,394	26,531,125	0.1 %	296,882,075	283,972,241	4.5 %
	Total Revenue	12.4%	927,548	933,542	(0.6) %	10,570,813	10,142,106	4.2 %
LASHLEY	Net Taxable Sales	1.7%	3,048,691	3,432,040	(11.2) %	41,381,746	39,578,309	4.6 %
	Total Revenue	1.5%	108,737	123,842	(12.2) %	1,477,458	1,423,690	3.8 %
NORTH HOVER	Net Taxable Sales	2.2%	4,057,498	4,043,872	0.3 %	45,327,789	40,163,020	12.9 %
	Total Revenue	1.9%	143,399	145,955	(1.8) %	1,606,362	1,487,055	8.0 %
FRANCIS	Net Taxable Sales	0.5%	841,996	1,174,783	(28.3) %	10,493,653	10,515,628	(0.2) %
	Total Revenue	0.7%	51,799	43,549	18.9 %	396,307	379,856	4.3 %
ALL OTHERS	Net Taxable Sales	3.4%	6,300,834	6,399,904	(1.5) %	86,692,013	75,434,782	14.9 %
	Total Revenue	3.7%	274,953	278,096	(1.1) %	3,926,682	3,439,676	14.2 %
OUT OF TOWN	Net Taxable Sales	26.6%	49,145,394	49,189,682	(0.1) %	542,838,239	487,433,691	11.4 %
	Total Revenue	23.4%	1,746,589	1,762,628	(0.9) %	19,433,358	17,321,047	12.2 %
MISCELLANEOUS	Net Taxable Sales	0.1%	150,872	99,659	51.4 %	1,922,658	2,458,747	(21.8) %
	Total Revenue	0.1%	5,327	4,158	28.1 %	68,307	104,645	(34.7) %
CITY, BLDR CO	Net Taxable Sales	2.8%	5,124,344	4,932,141	3.9 %	65,221,709	63,001,043	3.5 %
	Total Revenue	11.7%	871,809	789,812	10.4 %	13,328,731	10,631,094	25.4 %
SW BUSINESS	Net Taxable Sales	1.1%	1,980,124	1,724,226	14.8 %	35,727,309	22,705,573	57.4 %
	Total Revenue	2.2%	167,279	128,491	30.2 %	2,552,245	1,488,548	71.5 %
AIRPORT ROAD	Net Taxable Sales	0.2%	459,955	427,348	7.6 %	5,891,089	5,118,903	15.1 %
	Total Revenue	0.9%	65,443	32,527	101.2 %	976,517	1,225,599	(20.3) %
PACE	Net Taxable Sales	6.5%	12,012,207	11,360,436	5.7 %	127,124,544	123,641,969	2.8 %
	Total Revenue	6.1%	452,487	407,494	11.0 %	5,367,050	4,466,229	20.2 %
HARVEST JUNCTION	Net Taxable Sales	6.9%	12,704,388	12,887,922	(1.4) %	143,590,929	145,431,795	(1.3) %
	Total Revenue	6.0%	450,885	452,271	(0.3) %	5,078,249	5,222,404	(2.8) %
AIRPORT	Net Taxable Sales	0.0%	44,767	45,232	(1.0) %	579,391	568,781	1.9 %
	Total Revenue	0.0%	2,048	2,005	2.1 %	29,043	28,662	1.3 %
TOTALS	Net Taxable Sales	100%	184,604,522	181,161,744	1.9 %	2,093,567,043	1,939,587,520	7.9 %
	Total Revenue	100%	7,465,381	7,218,964	3.4 %	89,338,221	80,311,022	11.2 %

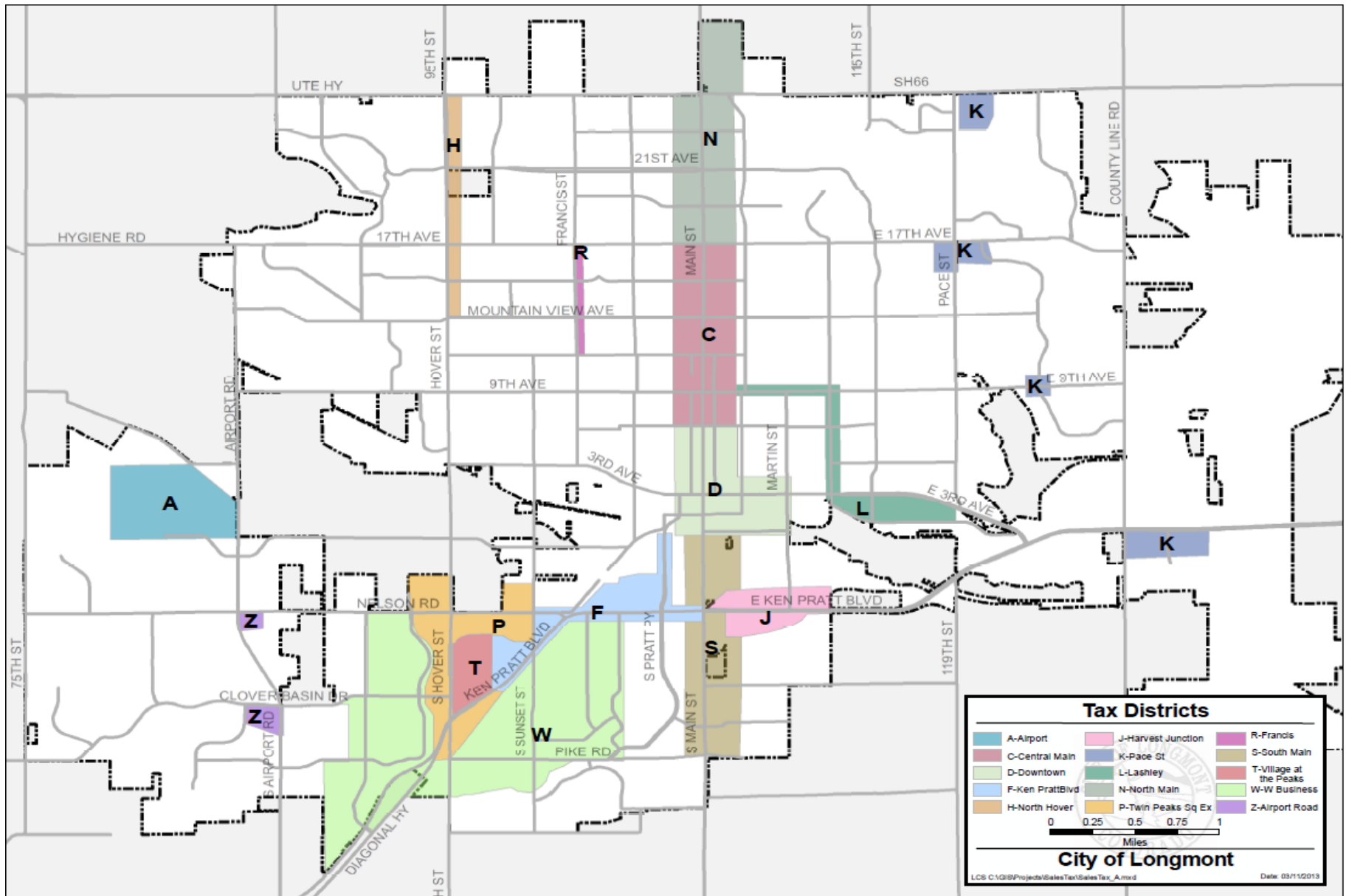
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
November
2022



DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
SOUTH MAIN	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
VILLAGE AT THE PEAKS	T Business on the VILLAGE AT THE PEAKS URBAN RENEWAL AUTHORITY.
TW PKS SQ EXTENDED	P Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
ALL OTHERS	E All other licensed business within the City limits of Longmont.
OUT OF TOWN	O All out of town Business licensed to collect Longmont taxes.
AIRPORT	A Business located at the Vance Brand Municipal Airport
MISCELLANEOUS	X Non-licensed and Temporary Business.
CITY, BLDR CO	V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	K Business generally located on and east of PACE STREET and South of HIGHWAY 66.
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



LODGERS TAX

November

2022

	2022 MONTHLY	PERCENT CHANGE	2021 MONTHLY	2022 YTD	PERCENT CHANGE	2021 YTD
January	24,203	61.3 %	15,002	24,203	61.3 %	15,002
February	37,559	95.9 %	19,172	61,763	80.7 %	34,173
March	36,093	80.1 %	20,038	97,855	80.5 %	54,211
April	45,512	102.0 %	22,535	143,367	86.8 %	76,746
May	47,433	44.3 %	32,871	190,800	74.1 %	109,618
June	64,144	45.6 %	44,069	254,944	65.9 %	153,686
July	59,265	(17.5) %	71,877	314,209	39.3 %	225,563
August	56,828	38.4 %	41,074	371,037	39.2 %	266,638
September	87,634	59.9 %	54,802	458,671	42.7 %	321,440
October	45,122	3.4 %	43,646	503,793	38.0 %	365,086
November	42,135	83.2 %	23,003	545,928	40.7 %	388,089
December		0.0 %			0.0 %	
Total	\$ 545,928	40.7 %	\$ 388,089			

SPECIAL MARIJUANA TAX

November

2022

	2022 MONTHLY	PERCENT CHANGE	2021 MONTHLY	2022 YTD	PERCENT CHANGE	2021 YTD
January	47,054	(5.1) %	49,597	47,054	(5.1) %	49,597
February	46,468	6.0 %	43,831	93,522	0.1 %	93,428
March	51,147	(4.7) %	53,666	144,669	(1.6) %	147,094
April	49,694	(7.5) %	53,711	194,363	(3.2) %	200,805
May	49,845	(7.2) %	53,694	244,208	(4.0) %	254,499
June	46,466	(10.3) %	51,779	290,675	(5.1) %	306,278
July	47,612	(14.9) %	55,967	338,286	(6.6) %	362,244
August	37,198	(32.6) %	55,177	375,484	(10.0) %	417,421
September	47,538	(9.5) %	52,515	423,023	(10.0) %	469,936
October	50,533	(3.1) %	52,137	473,555	(9.3) %	522,073
November	32,848	(32.9) %	48,922	506,403	(11.3) %	570,995
December		0.0 %			0.0 %	
Total	\$ 506,403	(11.3) %	\$ 570,995			