

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

December 2022

SUMMARY

Total Taxes This Month:	\$	9,821,902
Compared to Last Year:		10,357,586
Percentage change:		-5.2%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

December 2022

Overview

Month of December: Total Sales and Use Tax for the month of December decreased overall by 5.2% compared to last year. Current Sales Tax collection increased by 7.5% and current Use Tax collection decreased 57.4%.

Year to Date: Total Sales and Use Tax through December increased by 9.4% for 2022. The Sales Tax component increased by 8.0% and the Use Tax component increased by 16.9%.

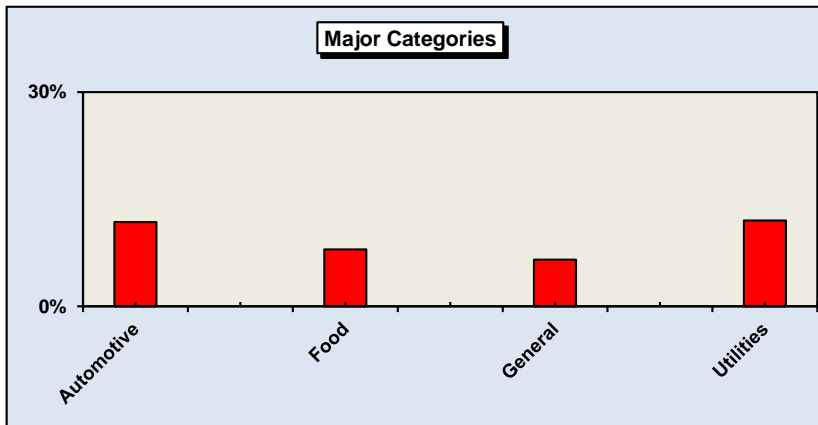
Important note in understanding year-to-year comparative basis within this report:

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.

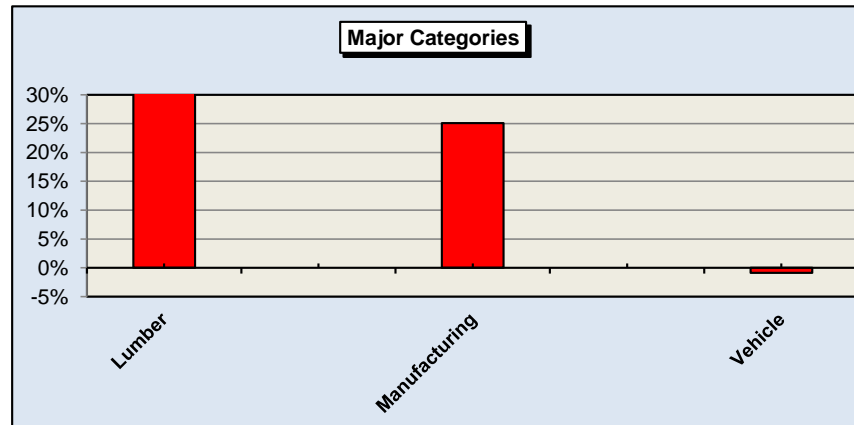
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 11.8%, 8.0%, 6.5%, and 12.0%, respectively; when compared to 2021 year to date.



Use Tax Activity

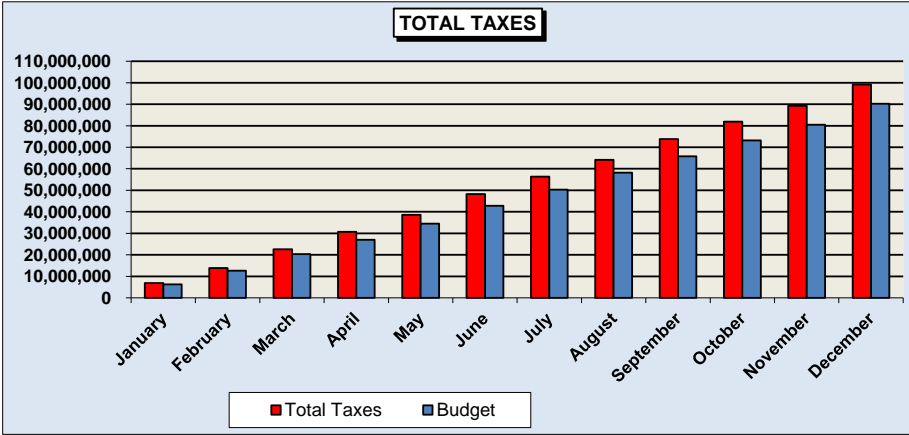
The *Lumber* and *Manufacturing* categories showed increases of 41.6% and 25.1%, respectively. However, the *Vehicle* category showed a decrease of 0.9% when compared to 2021 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

December 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	8,990,841	831,061	9,821,902
Total	\$ 90,222,599			\$ 83,016,324	16,143,800	99,160,123



**Revenue Growth Per Fund / Current Year to Previous Year
December 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	36,800,581	6,651,955	43,452,536	39,722,408	7,774,629	47,497,037	7.9%	16.9%	9.31%	-0.51%
PIF Fund	6,494,170	1,173,847	7,668,018	7,009,833	1,371,975	8,381,807	7.9%	16.9%	9.31%	-0.51%
Streets Fund	16,329,183	2,934,681	19,263,864	17,638,060	3,429,982	21,068,042	8.0%	16.9%	9.37%	-0.49%
Open Space	4,354,452	782,589	5,137,041	4,703,460	914,666	5,618,126	8.0%	16.9%	9.37%	-0.49%
Public Safety	12,627,975	2,269,526	14,897,501	13,640,108	2,652,547	16,292,656	8.0%	16.9%	9.37%	-0.49%
LURA	249,654	-	249,654	302,455	-	302,455	21.1%	0.0%	21.1%	3.20%
All Funds Total	76,856,015	13,812,598	90,668,613	83,016,324	16,143,800	99,160,123	8.0%	16.9%	9.4%	-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 twelve months is that the General Fund sales and use tax is up by 9.31%. 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 twelve months, The PIF sales and use tax revenue increased by 9.31%. 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 twelve months, the Street Fund sales and use tax revenue increased by 9.37%. 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 twelve months, the Open Space Fund sales and use tax revenue increased by 9.37%. 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 twelve months, Public Safety sales and use tax revenue increased by 9.37%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

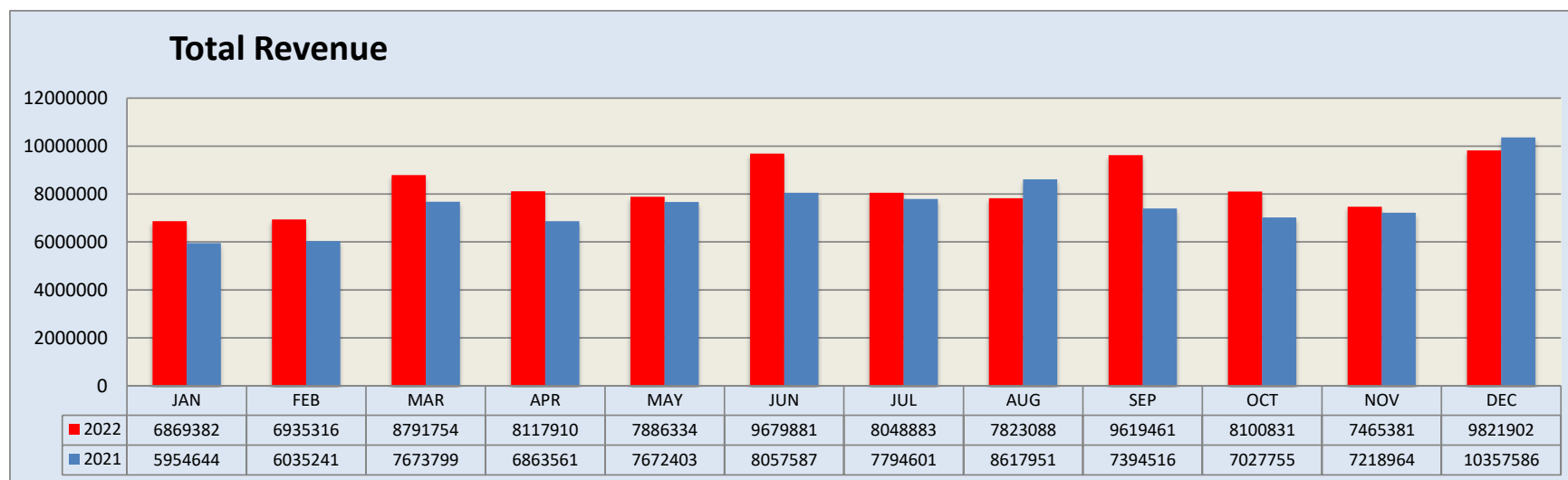
LURA For 2023, an amount of \$275,929 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$441,770 has been generated within the URA district. The URA year begins at November 1st. The base was met in December of 2022. In 2023, .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

	December			2022		
	December 2022	December 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	9,563	9,162	401	9,563	9,162	401
Net Taxable Sales	256,078,133	238,678,255	7.3 %	2,349,645,176	2,178,265,775	7.9 %
Net Sales Tax	8,907,716	8,288,607	7.5 %	81,444,453	75,161,504	8.4 %
Delinquent Sales Tax	48,563	62,227	-	1,141,126	1,335,529	-
Use Tax	824,717	1,933,907	(57.4) %	15,834,751	13,513,268	17.2 %
Delinquent Use Tax	6,344	2,614	-	309,049	299,330	-
Other Revenue*	34,562	70,231	-	430,744	358,977	-
Total Revenue	9,821,902	10,357,586	(5.2) %	99,160,123	90,668,608	9.4 %



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

December

2022

ACCOUNT GROUPS

01000 Apparel

	December 2022	December 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	94	95	(1)	94	95	(1)
Net Taxable Sales	5,850,620	5,820,207	0.5 %	44,726,769	44,950,727	(0.5) %
Net Sales Tax	205,486	202,135	1.7 %	1,567,064	1,554,994	0.8 %
Delinquent Sales Tax	424	899	-	4,143	16,924	-
Use Tax	295	77	283.1 %	5,840	1,172	398.3 %
Delinquent Use Tax	0	0	-	581	3,274	-
Other Revenue	1,649	0	-	4,307	2,149	-
Total Revenue	207,854	203,111	2.3 %	1,581,935	1,578,513	0.2 %
% of Total Revenue	2.1 %	2.0 %	0.1 %	1.6 %	1.7 %	(0.1) %

02000 Automotive

Active Accounts	375	372	3	375	372	3
Net Taxable Sales	14,623,607	13,940,721	4.9 %	175,846,796	160,182,914	9.8 %
Net Sales Tax	511,621	480,052	6.6 %	6,078,658	5,436,206	11.8 %
Delinquent Sales Tax	1,610	8,976	-	88,641	172,651	-
Use Tax	4,480	6,352	(29.5) %	36,843	33,293	10.7 %
Delinquent Use Tax	0	0	-	1,500	559	-
Other Revenue	618	1,457	-	11,419	26,484	-
Total Revenue	518,329	496,837	4.3 %	6,217,061	5,669,193	9.7 %
% of Total Revenue	5.3 %	4.8 %	0.5 %	6.3 %	6.3 %	0.0 %

03000 Food

Active Accounts	666	665	1	666	665	1
Net Taxable Sales	85,823,557	79,010,241	8.6 %	767,971,659	706,443,458	8.7 %
Net Sales Tax	2,965,351	2,770,617	7.0 %	26,737,055	24,760,208	8.0 %
Delinquent Sales Tax	11,048	11,518	-	264,166	242,163	-
Use Tax	18,266	79,606	(77.1) %	173,485	247,671	(30.0) %
Delinquent Use Tax	0	0	-	25,949	54	-
Other Revenue	4,250	63,240	-	83,460	169,133	-
Total Revenue	2,998,915	2,924,981	2.5 %	27,284,115	25,419,229	7.3 %
% of Total Revenue	30.5 %	28.2 %	2.3 %	27.5 %	28.0 %	(0.5) %

SALES AND USE TAX

December

2022

ACCOUNT GROUPS

	December 2022	December 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	381	380	1	381	380	1
Net Taxable Sales	6,922,931	6,957,786	(0.5) %	63,699,522	61,407,897	3.7 %
Net Sales Tax	228,669	243,608	(6.1) %	2,172,659	2,124,026	2.3 %
Delinquent Sales Tax	13,837	151	-	50,440	21,013	-
Use Tax	3,821	2,587	47.7 %	15,819	15,637	1.2 %
Delinquent Use Tax	5,390	0	-	5,390	0	-
Other Revenue	6,002	40	-	7,975	5,053	-
Total Revenue	257,719	246,386	4.6 %	2,252,283	2,165,729	4.0 %
% of Total Revenue	2.6 %	2.4 %	0.2 %	2.3 %	2.4 %	(0.1) %
<u>05000 General</u>						
Active Accounts	1,397	1,163	234	1,397	1,163	234
Net Taxable Sales	66,046,023	62,112,899	6.3 %	593,658,464	557,188,324	6.5 %
Net Sales Tax	2,315,427	2,178,219	6.3 %	20,692,611	19,420,719	6.5 %
Delinquent Sales Tax	10,525	8,962	-	220,520	264,885	-
Use Tax	12,504	6,688	87.0 %	81,694	73,056	11.8 %
Delinquent Use Tax	256	5	-	19,029	12,326	-
Other Revenue	2,085	2,044	-	66,619	32,454	-
Total Revenue	2,340,797	2,195,918	6.6 %	21,080,473	19,803,440	6.4 %
% of Total Revenue	23.8 %	21.2 %	2.6 %	21.3 %	21.8 %	(0.5) %
<u>06000 Lodging</u>						
Active Accounts	187	154	33	187	154	33
Net Taxable Sales	1,403,841	1,210,276	16.0 %	29,543,633	22,463,541	31.5 %
Net Sales Tax	48,962	42,093	16.3 %	979,191	734,828	33.3 %
Delinquent Sales Tax	114	208	-	45,039	47,513	-
Use Tax	15	69	(78.3) %	2,678	747	258.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	89	43	-	7,838	6,996	-
Total Revenue	49,180	42,413	16.0 %	1,034,746	790,084	31.0 %
% of Total Revenue	0.5 %	0.4 %	0.1 %	1.0 %	0.9 %	0.1 %

SALES AND USE TAX

December

2022

ACCOUNT GROUPS

07000 Lumber

	December 2022	December 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	1,003	920	83	1,003	920	83
Net Taxable Sales	15,043,062	18,224,333	(17.5) %	170,508,265	171,290,349	(0.5) %
Net Sales Tax	522,128	653,912	(20.2) %	5,946,889	5,660,447	5.1 %
Delinquent Sales Tax	5,308	5,064	-	41,544	116,035	-
Use Tax	179,110	1,061,039	(83.1) %	5,909,013	4,173,172	41.6 %
Delinquent Use Tax	331	1,189	-	6,726	1,464	-
Other Revenue	678	1,404	-	5,178	24,873	-
Total Revenue	707,555	1,722,608	(58.9) %	11,909,350	9,975,991	19.4 %
% of Total Revenue	7.2 %	16.6 %	(9.4) %	12.0 %	11.0 %	1.0 %

08000 Professional

Active Accounts	2,096	2,047	49	2,096	2,047	49
Net Taxable Sales	5,824,701	5,995,423	(2.8) %	43,288,903	40,343,929	7.3 %
Net Sales Tax	202,287	203,433	(0.6) %	1,450,156	1,364,733	6.3 %
Delinquent Sales Tax	766	5,711	-	49,355	46,969	-
Use Tax	49,031	81,964	(40.2) %	210,181	232,172	(9.5) %
Delinquent Use Tax	151	963	-	83,566	54,764	-
Other Revenue	1,439	140	-	52,796	14,878	-
Total Revenue	253,674	292,211	(13.2) %	1,846,054	1,713,516	7.7 %
% of Total Revenue	2.6 %	2.8 %	(0.2) %	1.9 %	1.9 %	0.0 %

09000 Public Utility

Active Accounts	384	383	1	384	383	1
Net Taxable Sales	18,737,621	15,522,425	20.7 %	172,171,673	153,944,823	11.8 %
Net Sales Tax	659,583	538,465	22.5 %	6,047,428	5,399,452	12.0 %
Delinquent Sales Tax	70	7,838	-	11,884	21,762	-
Use Tax	20,425	9,135	123.6 %	79,565	63,212	25.9 %
Delinquent Use Tax	0	0	-	0	257	-
Other Revenue	2	1,655	-	994	2,497	-
Total Revenue	680,080	557,093	22.1 %	6,139,871	5,487,180	11.9 %
% of Total Revenue	6.9 %	5.4 %	1.5 %	6.2 %	6.1 %	0.1 %

SALES AND USE TAX

December

2022

ACCOUNT GROUPS

10000 Unclassified

	December 2022	December 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	2,623	2,602	21	2,623	2,602	21
Net Taxable Sales	31,111,964	26,986,711	15.3 %	246,354,928	235,255,815	4.7 %
Net Sales Tax	1,085,259	879,386	23.4 %	8,307,889	7,853,894	5.8 %
Delinquent Sales Tax	3,842	9,032	-	330,314	337,882	-
Use Tax	55,672	27,620	101.6 %	287,485	241,177	19.2 %
Delinquent Use Tax	0	372	-	7,044	153,947	-
Other Revenue	17,667	0	-	89,928	61,046	-
Total Revenue	1,162,440	916,410	26.8 %	9,022,660	8,647,946	4.3 %
% of Total Revenue	11.8 %	8.8 %	3.0 %	9.1 %	9.5 %	(0.4) %

11000 Home Occupations

Active Accounts	158	167	(9)	158	167	(9)
Net Taxable Sales	1,217,903	1,252,210	(2.7) %	7,812,458	8,507,954	(8.2) %
Net Sales Tax	42,289	43,263	(2.3) %	268,415	290,723	(7.7) %
Delinquent Sales Tax	0	137	-	1,135	3,438	-
Use Tax	71	39	82.1 %	332	106	213.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	4	0	-	987	82	-
Total Revenue	42,364	43,439	(2.5) %	270,869	294,349	(8.0) %
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

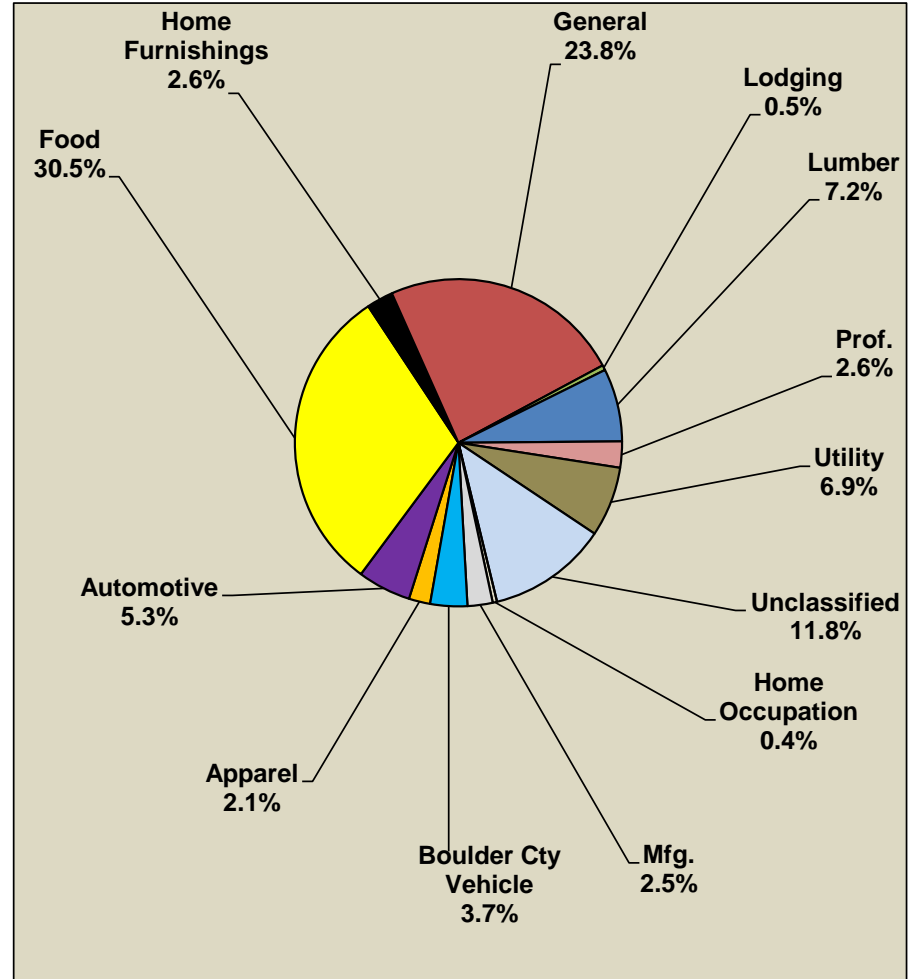
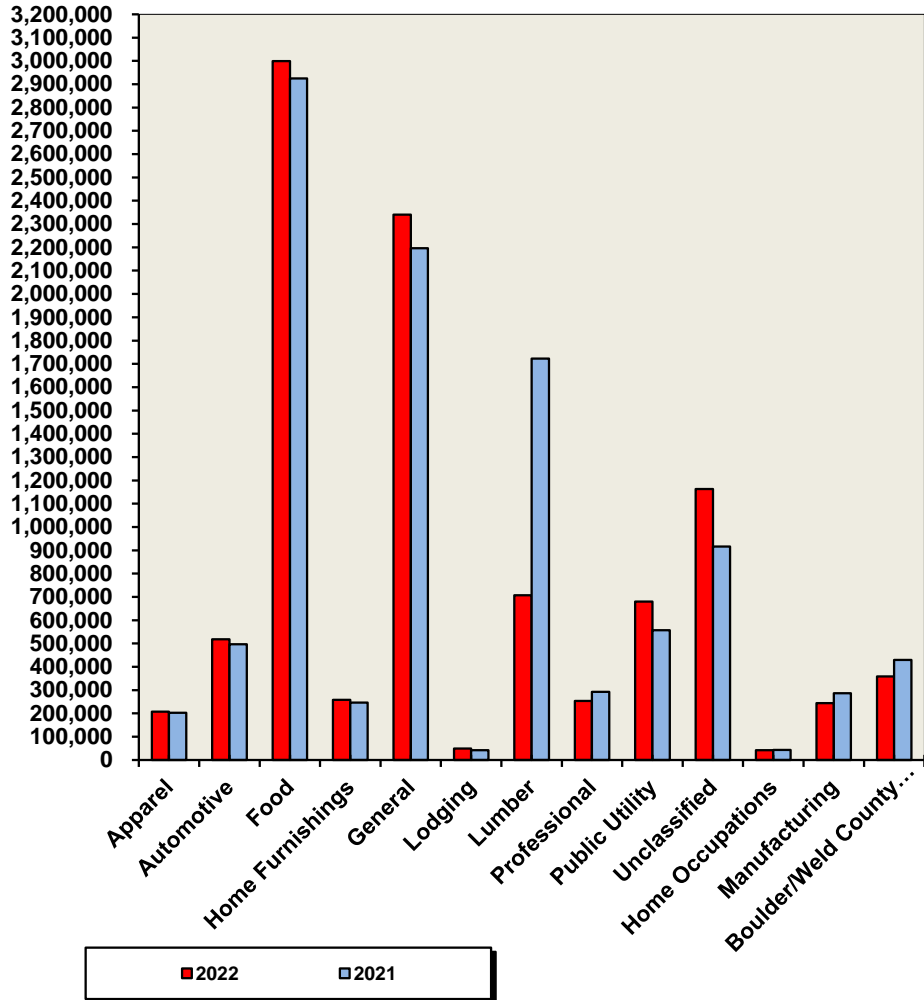
Active Accounts	198	213	(15)	198	213	(15)
Net Taxable Sales	3,472,303	1,645,023	111.1 %	34,062,106	16,286,044	109.1 %
Net Sales Tax	120,654	53,424	125.8 %	1,196,438	561,274	113.2 %
Delinquent Sales Tax	1,019	3,731	-	33,945	44,294	-
Use Tax	121,956	229,200	(46.8) %	3,245,186	2,594,603	25.1 %
Delinquent Use Tax	216	85	-	159,264	72,685	-
Other Revenue	79	208	-	99,243	13,332	-
Total Revenue	243,924	286,648	(14.9) %	4,734,076	3,286,188	44.1 %
% of Total Revenue	2.5 %	2.8 %	(0.3) %	4.8 %	3.6 %	1.2 %

00000 Boulder/Weld County Vehicle

Use Tax	359,071	429,531	(16.4) %	5,786,630	5,837,250	(0.9) %
% of Total Revenue	3.7 %	4.1 %	(0.4) %	5.8 %	6.4 %	(0.6) %

Net Sales & Use Tax by Industry Type

For The Month Of
December
2022



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

December
2022

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		December 2022	December 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
Apparel 01000	94	Net Taxable Sales	5,850,620	5,820,207	0.5 %	44,726,769	44,950,727	(0.5) %
		Total Revenue	207,854	203,111	2.3 %	1,581,935	1,578,513	0.2 %
Automotive 02000	375	Net Taxable Sales	14,623,607	13,940,721	4.9 %	175,846,796	160,182,914	9.8 %
		Total Revenue	518,329	496,837	4.3 %	6,217,061	5,669,193	9.7 %
Food 03000	666	Net Taxable Sales	85,823,557	79,010,241	8.6 %	767,971,659	706,443,458	8.7 %
		Total Revenue	2,998,915	2,924,981	2.5 %	27,284,115	25,419,229	7.3 %
Home Furnishings 04000	381	Net Taxable Sales	6,922,931	6,957,786	(0.5) %	63,699,522	61,407,897	3.7 %
		Total Revenue	257,719	246,386	4.6 %	2,252,283	2,165,729	4.0 %
General 05000	1,397	Net Taxable Sales	66,046,023	62,112,899	6.3 %	593,658,464	557,188,324	6.5 %
		Total Revenue	2,340,797	2,195,918	6.6 %	21,080,473	19,803,440	6.4 %
Lodging 06000	187	Net Taxable Sales	1,403,841	1,210,276	16.0 %	29,543,633	22,463,541	31.5 %
		Total Revenue	49,180	42,413	16.0 %	1,034,746	790,084	31.0 %
Lumber 07000	1,003	Net Taxable Sales	15,043,062	18,224,333	(17.5) %	170,508,265	171,290,349	(0.5) %
		Total Revenue	707,555	1,722,608	(58.9) %	11,909,350	9,975,991	19.4 %
Professional 08000	2,096	Net Taxable Sales	5,824,701	5,995,423	(2.8) %	43,288,903	40,343,929	7.3 %
		Total Revenue	253,674	292,211	(13.2) %	1,846,054	1,713,516	7.7 %
Public Utility 09000	384	Net Taxable Sales	18,737,621	15,522,425	20.7 %	172,171,673	153,944,823	11.8 %
		Total Revenue	680,080	557,093	22.1 %	6,139,871	5,487,180	11.9 %
Unclassified 10000	2,623	Net Taxable Sales	31,111,964	26,986,711	15.3 %	246,354,928	235,255,815	4.7 %
		Total Revenue	1,162,440	916,410	26.8 %	9,022,660	8,647,946	4.3 %
Home Occupations 11000	158	Net Taxable Sales	1,217,903	1,252,210	(2.7) %	7,812,458	8,507,954	(8.2) %
		Total Revenue	42,364	43,439	(2.5) %	270,869	294,349	(8.0) %
Manufacturing 12000	198	Net Taxable Sales	3,472,303	1,645,023	111.1 %	34,062,106	16,286,044	109.1 %
		Total Revenue	243,924	286,648	(14.9) %	4,734,076	3,286,188	44.1 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	359,071	429,531	(16.4) %	5,786,630	5,837,250	(0.9) %
GRAND TOTALS	9,564	Net Taxable Sales	256,078,133	238,678,255	7.3 %	2,349,645,176	2,178,265,775	7.9 %
		Total Revenue	9,821,902	10,357,586	(5.2) %	99,160,123	90,668,608	9.4 %

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

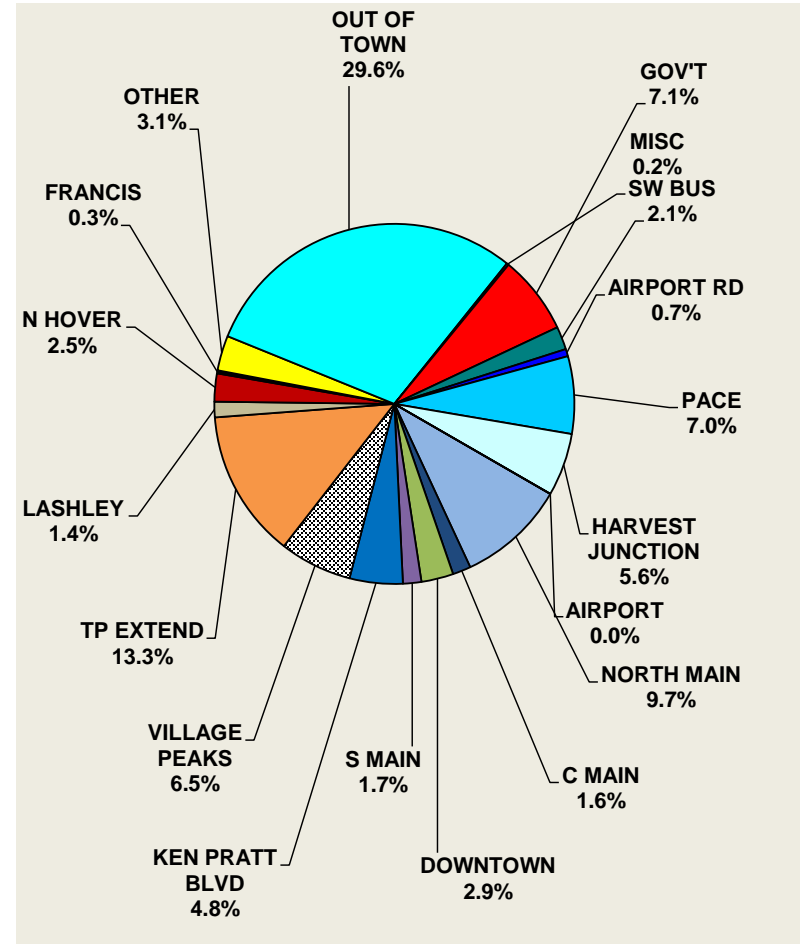
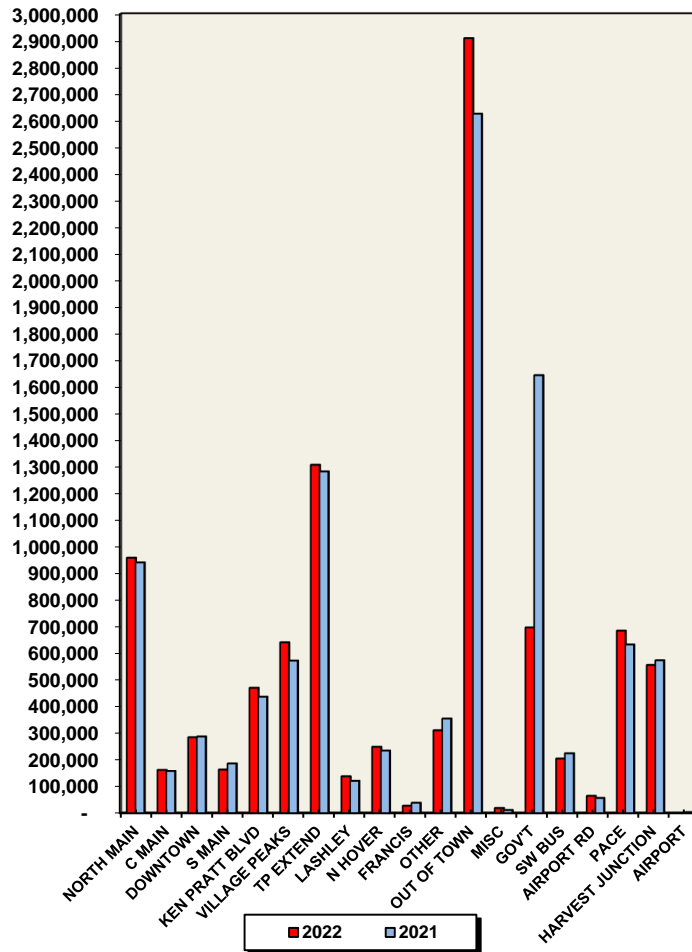
December

2022

LOCATION		% OF TOTAL	December 2022	December 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.5%	26,792,271	24,087,879	11.2 %	253,148,464	239,942,965	5.5 %
	Total Revenue	9.7%	956,609	938,970	1.9 %	8,969,643	8,634,037	3.9 %
CENTRAL MAIN	Net Taxable Sales	1.8%	4,513,736	4,455,105	1.3 %	56,701,264	54,425,690	4.2 %
	Total Revenue	1.6%	160,757	156,873	2.5 %	2,008,390	1,912,812	5.0 %
DOWNTOWN	Net Taxable Sales	3.1%	7,944,842	8,000,283	(0.7) %	89,636,146	79,585,553	12.6 %
	Total Revenue	2.9%	283,114	285,949	(1.0) %	3,193,825	2,839,291	12.5 %
SOUTH MAIN	Net Taxable Sales	1.8%	4,555,689	4,398,813	3.6 %	57,103,547	54,052,819	5.6 %
	Total Revenue	1.7%	162,233	184,948	(12.3) %	2,039,343	1,958,397	4.1 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.1%	12,941,016	12,126,808	6.7 %	134,433,784	126,914,727	5.9 %
	Total Revenue	4.8%	468,132	434,696	7.7 %	4,770,339	4,605,215	3.6 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.0%	17,806,091	15,950,752	11.6 %	173,424,339	153,660,924	12.9 %
	Total Revenue	6.5%	638,851	570,225	12.0 %	6,215,255	5,572,320	11.5 %
TW PKS SQ EXTENDED	Net Taxable Sales	14.4%	36,867,071	35,442,392	4.0 %	333,749,146	319,414,633	4.5 %
	Total Revenue	13.3%	1,305,668	1,280,860	1.9 %	11,876,481	11,422,966	4.0 %
LASHLEY	Net Taxable Sales	1.5%	3,825,035	3,349,062	14.2 %	45,206,781	42,927,371	5.3 %
	Total Revenue	1.4%	136,884	119,898	14.2 %	1,614,342	1,543,588	4.6 %
NORTH HOVER	Net Taxable Sales	2.7%	6,981,733	6,488,047	7.6 %	52,309,522	46,651,067	12.1 %
	Total Revenue	2.5%	247,360	233,254	6.0 %	1,853,722	1,720,309	7.8 %
FRANCIS	Net Taxable Sales	0.3%	763,334	1,057,595	(27.8) %	11,256,987	11,573,223	(2.7) %
	Total Revenue	0.3%	26,890	38,049	(29.3) %	423,197	417,905	1.3 %
ALL OTHERS	Net Taxable Sales	2.9%	7,395,214	7,292,918	1.4 %	94,087,227	82,727,700	13.7 %
	Total Revenue	3.1%	309,172	352,923	(12.4) %	4,235,854	3,792,599	11.7 %
OUT OF TOWN	Net Taxable Sales	31.4%	80,340,298	74,550,928	7.8 %	623,178,537	561,984,619	10.9 %
	Total Revenue	29.6%	2,907,930	2,624,194	10.8 %	22,341,288	19,945,241	12.0 %
MISCELLANEOUS	Net Taxable Sales	0.2%	519,123	300,659	72.7 %	2,441,781	2,759,406	(11.5) %
	Total Revenue	0.2%	18,377	10,593	73.5 %	86,684	115,238	(24.8) %
CITY, BLDR CO	Net Taxable Sales	2.1%	5,486,066	4,979,322	10.2 %	70,707,775	67,980,365	4.0 %
	Total Revenue	7.1%	694,609	1,642,201	(57.7) %	14,023,340	12,273,295	14.3 %
SW BUSINESS	Net Taxable Sales	1.0%	2,489,576	2,096,654	18.7 %	38,216,885	24,802,227	54.1 %
	Total Revenue	2.1%	203,294	223,165	(8.9) %	2,755,539	1,711,713	61.0 %
AIRPORT ROAD	Net Taxable Sales	0.7%	1,813,966	536,010	238.4 %	7,705,055	5,654,913	36.3 %
	Total Revenue	0.7%	63,945	55,860	14.5 %	1,040,462	1,281,459	(18.8) %
PACE	Net Taxable Sales	7.2%	18,487,399	17,362,897	6.5 %	145,611,943	141,004,866	3.3 %
	Total Revenue	7.0%	682,897	630,750	8.3 %	6,049,947	5,096,979	18.7 %
HARVEST JUNCTION	Net Taxable Sales	6.5%	16,532,912	16,141,349	2.4 %	160,123,841	161,573,144	(0.9) %
	Total Revenue	5.6%	553,877	571,427	(3.1) %	5,632,126	5,793,831	(2.8) %
AIRPORT	Net Taxable Sales	0.0%	22,761	60,782	(62.6) %	602,152	629,563	(4.4) %
	Total Revenue	0.0%	1,303	2,751	(52.6) %	30,346	31,413	(3.4) %
TOTALS	Net Taxable Sales	100%	256,078,133	238,678,255	7.3 %	2,349,645,176	2,178,265,775	7.9 %
	Total Revenue	100%	9,821,902	10,357,586	(5.2) %	99,160,123	90,668,608	9.4 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

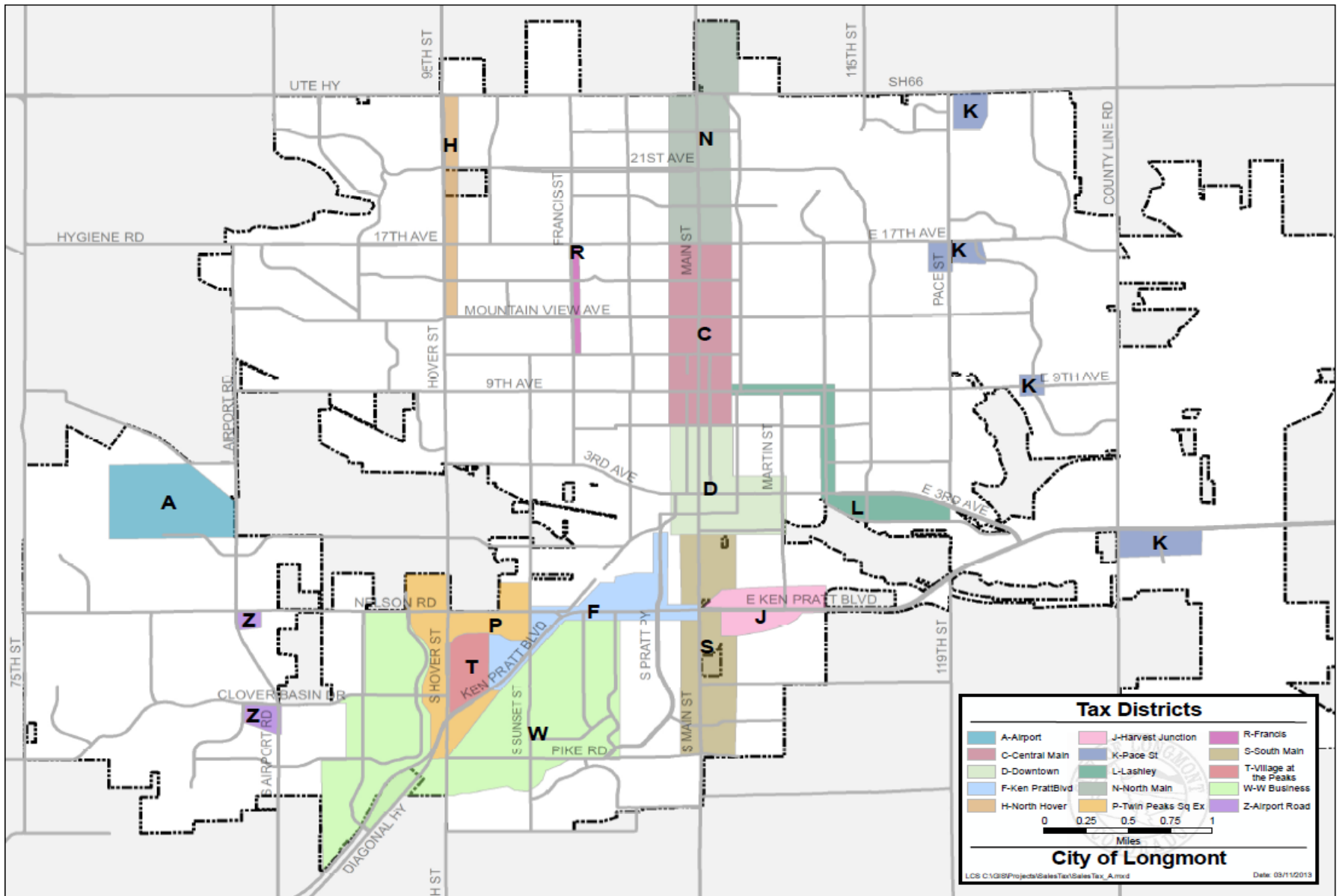
For The Month Of
December
2022



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 Rogers Road, 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

December

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	23,265	6.5 %	21,850	569,194	38.8 %	409,940
Total	\$ 569,194	38.8 %	\$ 409,940			

SPECIAL MARIJUANA TAX

December 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	66,496	28.1 %	51,922	572,900	(8.0) %	622,917
Total	\$ 572,900	(8.0) %	\$ 622,917			