

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**April 2023**

#### SUMMARY

Total Taxes This Month:	\$	<b>7,783,464</b>
Compared to Last Year:		<b>8,117,910</b>
Percentage change:		<b>-4.1%</b>

#### CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodger Tax	17
Special Marijuana Tax	18

# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## April 2023

### Overview

**Month of April:** Total Sales and Use Tax for the month of April decreased overall by 4.1% compared to last year. Current Sales Tax collection increased by 0.2% and current Use Tax collection decreased 27.8%.

**Year to Date:** Total Sales and Use Tax through April decreased by 2.7% for 2023. The Sales Tax component increased by 2.4% and the Use Tax component decreased by 26.4%.

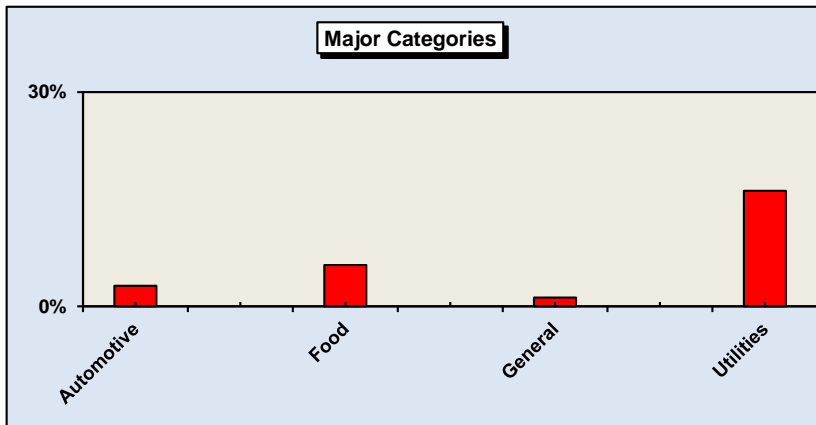
**Important note in understanding year-to-year comparative basis within this report:**

**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 2022-2023 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 2022 to 2023 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.

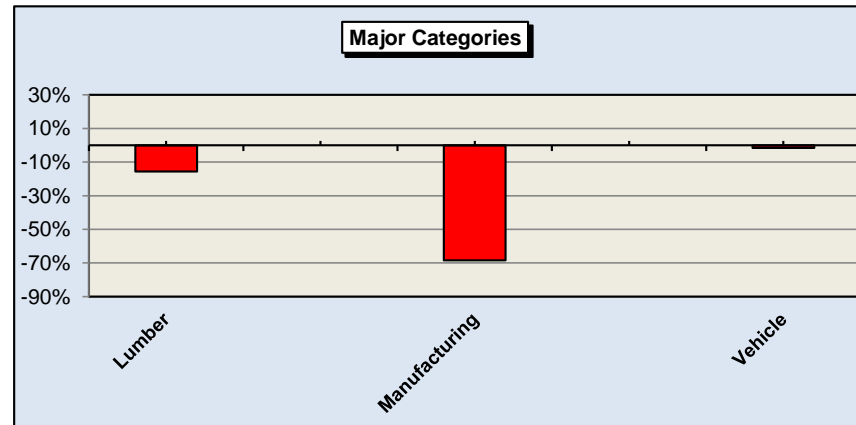
### Sales Tax Activity

The *Automotive*, *Food*, *General* and *Utilities* categories all showed increases of 2.9%, 5.8%, 1.2%, and 16.2%, respectively, when compared to 2022 year to date.



### Use Tax Activity

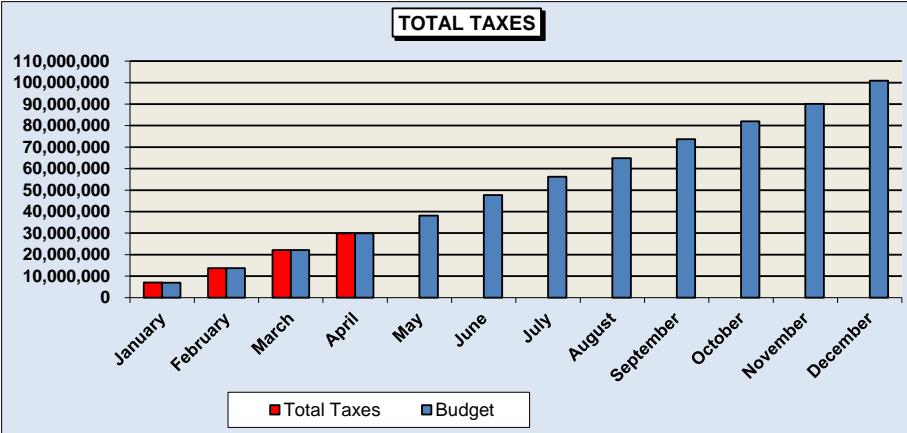
The *Lumber*, *Manufacturing*, and *Vehicle* categories all showed decreases of 15.6%, 68.4%, and 1.7%, respectively, when compared to 2022 year to date.



# SALES & USE TAX - BUDGET TO ACTUAL

**April  
2023**

	Sales & Use 2023 BUDGET	Cumulative Sales & Use 2023 BUDGET	Cumulative % of 2023 Budget	Sales Tax 2023 ACTUAL	Use Tax 2023 ACTUAL	Total 2023 ACTUAL
January	6,937,887	6,937,887	6.9	6,071,380	950,731	7,022,111
February	6,792,775	13,730,663	13.6	5,898,305	813,788	6,712,093
March	8,451,428	22,182,090	22.0	7,298,324	1,070,802	8,369,126
April	7,718,547	29,900,637	29.6	6,632,446	1,151,018	7,783,464
May	8,228,829	38,129,467	37.8			-
June	9,569,189	47,698,655	47.3			-
July	8,472,271	56,170,926	55.7			-
August	8,639,349	64,810,275	64.3			-
September	8,875,675	73,685,950	73.1			-
October	8,332,609	82,018,560	81.3			-
November	8,071,407	90,089,967	89.3			-
December	10,769,694	100,859,661	100.0			-
<b>Total</b>	<b>\$ 100,859,661</b>			<b>\$ 25,900,456</b>	<b>3,986,338</b>	<b>29,886,794</b>



**Revenue Growth Per Fund / Current Year to Previous Year  
April 2023**

	2022 YTD Sales Tax	2022 YTD Use Tax	2022 YTD Total	2023 YTD Sales Tax	2023 YTD Use Tax	2023 YTD Total	Sales Tax % Change 2022-2023	Use Tax % Change 2022-2023	Total % Change 2022-2023	% Change needed to reach budget
General Fund	12,093,481	2,607,604	14,701,085	12,378,688	1,919,765	14,298,454	2.4%	-26.4%	-2.74%	1.77%
PIF Fund	2,134,145	460,146	2,594,291	2,184,475	338,778	2,523,253	2.4%	-26.4%	-2.74%	1.77%
Streets Fund	5,375,310	1,150,410	6,525,720	5,502,939	846,955	6,349,894	2.4%	-26.4%	-2.69%	1.71%
Open Space	1,433,408	306,782	1,740,190	1,467,443	225,856	1,693,299	2.4%	-26.4%	-2.69%	1.71%
Public Safety	4,156,905	889,679	5,046,584	4,255,607	654,985	4,910,592	2.4%	-26.4%	-2.69%	1.71%
LURA	106,493	-	106,493	111,303	-	111,303	4.5%	0.0%	4.5%	-8.77%
All Funds Total	25,299,742	5,414,620	30,714,362	25,900,456	3,986,338	29,886,794	2.4%	-26.4%	-2.7%	1.71%
				<b>Budgeted Increase</b>			2.37%	-1.64%	1.71%	

**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 four months is that the General Fund sales and use tax is down by 2.74%. The 2023 budget only relies on a 1.77% increase 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 four months, The PIF sales and use tax revenue decreased by 2.74%. The 2023 budget only relies on a 1.77% increase 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 four months, the Street Fund sales and use tax revenue decreased by 2.69%. The 2023 budget only relies on a 1.71% increase 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 four months, the Open Space Fund sales and use tax revenue decreased by 2.69%. The 2023 budget only relies on a 1.71% increase 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 four months, Public Safety sales and use tax revenue decreased by 2.69%. The 2023 budget only relies on a 1.71% increase 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

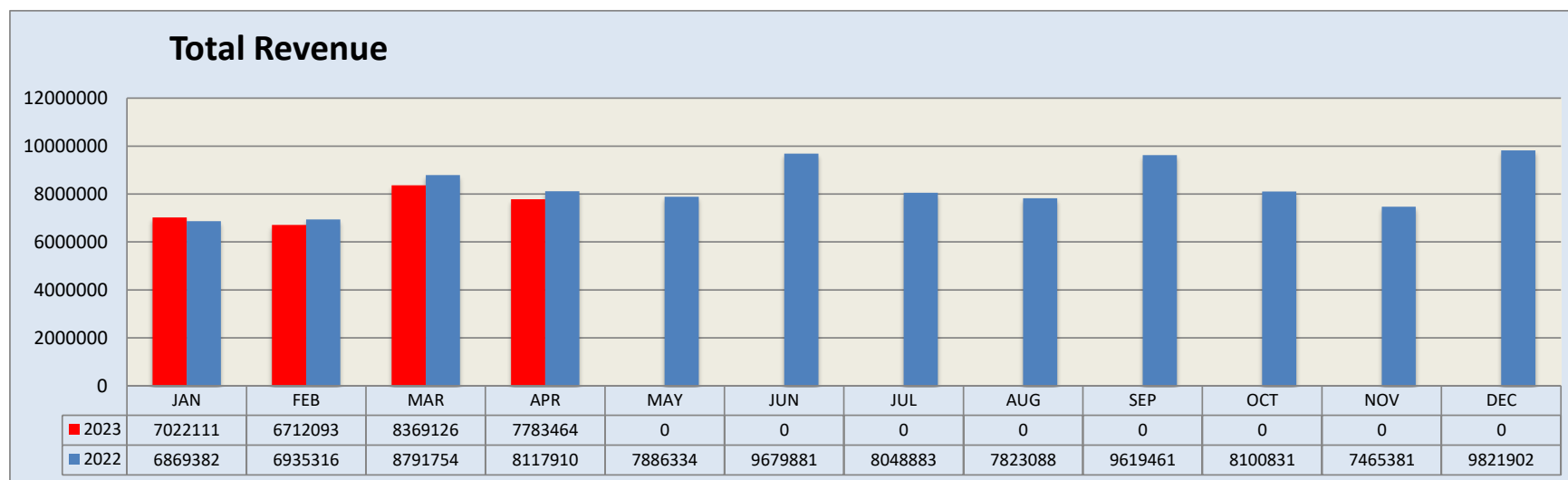
## ACCOUNT GROUPS

### GRAND TOTALS

## April

## 2023

	April 2023	April 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	9,915	9,178	737	9,915	9,178	737
Net Taxable Sales	189,127,139	185,311,060	2.1 %	735,455,669	715,493,988	2.8 %
<b>Net Sales Tax</b>	6,477,605	6,466,276	<b>0.2 %</b>	25,484,716	24,757,213	<b>2.9 %</b>
Delinquent Sales Tax	136,903	47,210	-	329,307	409,768	-
<b>Use Tax</b>	1,144,185	1,584,378	<b>(27.8) %</b>	3,930,491	5,314,289	<b>(26.0) %</b>
Delinquent Use Tax	6,834	4,224	-	55,849	100,331	-
Other Revenue*	17,937	15,822	-	86,431	132,761	-
<b>Total Revenue</b>	<b>7,783,464</b>	<b>8,117,910</b>	<b>(4.1) %</b>	<b>29,886,794</b>	<b>30,714,362</b>	<b>(2.7) %</b>



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

## April

## 2023

### ACCOUNT GROUPS

#### 01000 Apparel

	April 2023	April 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	95	93	2	95	93	2
Net Taxable Sales	3,476,207	3,462,178	0.4 %	12,267,659	12,697,872	(3.4) %
<b>Net Sales Tax</b>	109,153	121,018	<b>(9.8) %</b>	414,567	443,689	<b>(6.6) %</b>
Delinquent Sales Tax	13,037	614	-	16,309	1,482	-
<b>Use Tax</b>	480	43	<b>1,016.3 %</b>	1,903	339	<b>461.4 %</b>
Delinquent Use Tax	4,322	0	-	4,322	0	-
Other Revenue	3,849	70	-	4,274	2,198	-
<b>Total Revenue</b>	<b>130,841</b>	<b>121,745</b>	<b>7.5 %</b>	<b>441,375</b>	<b>447,708</b>	<b>(1.4) %</b>
% of Total Revenue	1.7 %	1.5 %	0.2 %	1.5 %	1.5 %	0.0 %

#### 02000 Automotive

Active Accounts	390	365	25	390	365	25
Net Taxable Sales	13,798,397	14,693,222	(6.1) %	55,994,832	54,713,740	2.3 %
<b>Net Sales Tax</b>	484,353	508,603	<b>(4.8) %</b>	1,934,213	1,880,446	<b>2.9 %</b>
Delinquent Sales Tax	135	7,464	-	35,777	32,344	-
<b>Use Tax</b>	3,946	2,039	<b>93.5 %</b>	17,038	10,767	<b>58.2 %</b>
Delinquent Use Tax	0	0	-	6,222	1,484	-
Other Revenue	3,612	1,223	-	8,363	3,370	-
<b>Total Revenue</b>	<b>492,046</b>	<b>519,329</b>	<b>(5.3) %</b>	<b>2,001,613</b>	<b>1,928,411</b>	<b>3.8 %</b>
% of Total Revenue	6.3 %	6.4 %	(0.1) %	6.7 %	6.3 %	0.4 %

#### 03000 Food

Active Accounts	682	649	33	682	649	33
Net Taxable Sales	65,697,808	61,703,963	6.5 %	244,492,495	231,187,314	5.8 %
<b>Net Sales Tax</b>	2,259,049	2,154,511	<b>4.9 %</b>	8,516,747	8,052,404	<b>5.8 %</b>
Delinquent Sales Tax	44,920	17,335	-	78,588	69,055	-
<b>Use Tax</b>	17,305	11,712	<b>47.8 %</b>	58,532	51,662	<b>13.3 %</b>
Delinquent Use Tax	240	530	-	10,374	10,694	-
Other Revenue	0	13,198	-	22,492	27,508	-
<b>Total Revenue</b>	<b>2,321,514</b>	<b>2,197,286</b>	<b>5.7 %</b>	<b>8,686,733</b>	<b>8,211,323</b>	<b>5.8 %</b>
% of Total Revenue	29.8 %	27.1 %	2.7 %	29.1 %	26.7 %	2.4 %

# SALES AND USE TAX

## April

## 2023

### ACCOUNT GROUPS

	April 2023	April 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
<b><u>04000 Home Furnishings</u></b>						
Active Accounts	387	374	13	387	374	13
Net Taxable Sales	4,044,936	5,384,490	(24.9) %	18,072,296	19,951,108	(9.4) %
<b>Net Sales Tax</b>	139,219	188,350	<b>(26.1) %</b>	628,364	696,198	<b>(9.7) %</b>
Delinquent Sales Tax	521	466	-	2,182	1,916	-
<b>Use Tax</b>	909	505	<b>80.0 %</b>	5,125	6,131	<b>(16.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	90	-	2,057	429	-
<b>Total Revenue</b>	<b>140,649</b>	<b>189,411</b>	<b>(25.7) %</b>	<b>637,728</b>	<b>704,674</b>	<b>(9.5) %</b>
% of Total Revenue	1.8 %	2.3 %	(0.5) %	2.1 %	2.3 %	(0.2) %
<b><u>05000 General</u></b>						
Active Accounts	1,565	1,228	337	1,565	1,228	337
Net Taxable Sales	46,467,073	45,359,127	2.4 %	178,362,495	175,402,258	1.7 %
<b>Net Sales Tax</b>	1,603,319	1,592,101	<b>0.7 %</b>	6,173,632	6,099,665	<b>1.2 %</b>
Delinquent Sales Tax	32,849	5,217	-	98,416	73,161	-
<b>Use Tax</b>	5,205	4,666	<b>11.6 %</b>	20,943	22,992	<b>(8.9) %</b>
Delinquent Use Tax	7	0	-	11,655	18,520	-
Other Revenue	3,060	178	-	22,085	12,198	-
<b>Total Revenue</b>	<b>1,644,440</b>	<b>1,602,162</b>	<b>2.6 %</b>	<b>6,326,731</b>	<b>6,226,536</b>	<b>1.6 %</b>
% of Total Revenue	21.1 %	19.7 %	1.4 %	21.2 %	20.3 %	0.9 %
<b><u>06000 Lodging</u></b>						
Active Accounts	187	161	26	187	161	26
Net Taxable Sales	1,918,822	1,797,308	6.8 %	7,248,955	7,094,514	2.2 %
<b>Net Sales Tax</b>	66,998	63,023	<b>6.3 %</b>	247,489	226,495	<b>9.3 %</b>
Delinquent Sales Tax	356	39	-	6,785	21,994	-
<b>Use Tax</b>	26	2	<b>1,200.0 %</b>	486	981	<b>(50.5) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	36	9	-	1,082	6,566	-
<b>Total Revenue</b>	<b>67,416</b>	<b>63,073</b>	<b>6.9 %</b>	<b>255,842</b>	<b>256,036</b>	<b>(0.1) %</b>
% of Total Revenue	0.9 %	0.8 %	0.1 %	0.9 %	0.8 %	0.1 %

# SALES AND USE TAX

## April

## 2023

### ACCOUNT GROUPS

#### 07000 Lumber

	April 2023	April 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	1,037	949	88	1,037	949	88
Net Taxable Sales	14,877,010	15,166,856	(1.9) %	50,308,389	48,799,508	3.1 %
<b>Net Sales Tax</b>	498,201	532,846	<b>(6.5) %</b>	1,741,511	1,691,030	<b>3.0 %</b>
Delinquent Sales Tax	4,971	1,130	-	6,728	16,488	-
<b>Use Tax</b>	352,282	259,605	<b>35.7 %</b>	1,157,699	1,371,841	<b>(15.6) %</b>
Delinquent Use Tax	1,727	0	-	2,926	123	-
Other Revenue	819	17	-	1,706	1,706	-
<b>Total Revenue</b>	<b>858,000</b>	<b>793,598</b>	<b>8.1 %</b>	<b>2,910,570</b>	<b>3,081,188</b>	<b>(5.5) %</b>
% of Total Revenue	11.0 %	9.8 %	1.2 %	9.7 %	10.0 %	(0.3) %

#### 08000 Professional

Active Accounts	2,175	2,019	156	2,175	2,019	156
Net Taxable Sales	2,945,941	3,016,131	(2.3) %	12,787,314	12,682,147	0.8 %
<b>Net Sales Tax</b>	98,800	103,740	<b>(4.8) %</b>	437,080	435,203	<b>0.4 %</b>
Delinquent Sales Tax	4,207	1,275	-	8,796	6,705	-
<b>Use Tax</b>	8,895	12,419	<b>(28.4) %</b>	47,911	52,030	<b>(7.9) %</b>
Delinquent Use Tax	269	3,373	-	1,057	5,813	-
Other Revenue	843	457	-	4,875	5,809	-
<b>Total Revenue</b>	<b>113,014</b>	<b>121,264</b>	<b>(6.8) %</b>	<b>499,719</b>	<b>505,560</b>	<b>(1.2) %</b>
% of Total Revenue	1.5 %	1.5 %	0.0 %	1.7 %	1.6 %	0.1 %

#### 09000 Public Utility

Active Accounts	389	382	7	389	382	7
Net Taxable Sales	13,711,227	13,045,346	5.1 %	68,341,055	59,034,523	15.8 %
<b>Net Sales Tax</b>	482,691	450,585	<b>7.1 %</b>	2,402,836	2,068,241	<b>16.2 %</b>
Delinquent Sales Tax	121	5,415	-	4,189	7,049	-
<b>Use Tax</b>	3,528	6,735	<b>(47.6) %</b>	18,770	25,844	<b>(27.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	14	0	-	80	333	-
<b>Total Revenue</b>	<b>486,354</b>	<b>462,735</b>	<b>5.1 %</b>	<b>2,425,875</b>	<b>2,101,467</b>	<b>15.4 %</b>
% of Total Revenue	6.2 %	5.7 %	0.5 %	8.1 %	6.8 %	1.3 %



# SALES AND USE TAX

April

2023

## ACCOUNT GROUPS

### 10000 Unclassified

	April 2023	April 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	2,661	2,588	73	2,661	2,588	73
Net Taxable Sales	19,983,561	19,535,653	2.3 %	78,535,612	77,917,810	0.8 %
<b>Net Sales Tax</b>	660,249	679,674	<b>(2.9) %</b>	2,683,593	2,591,827	<b>3.5 %</b>
Delinquent Sales Tax	34,495	5,360	-	62,157	174,799	-
<b>Use Tax</b>	25,047	20,616	<b>21.5 %</b>	152,712	81,666	<b>87.0 %</b>
Delinquent Use Tax	0	0	-	6,322	5,297	-
Other Revenue	5,526	226	-	18,768	17,814	-
<b>Total Revenue</b>	<b>725,317</b>	<b>705,876</b>	<b>2.8 %</b>	<b>2,923,552</b>	<b>2,871,403</b>	<b>1.8 %</b>
% of Total Revenue	9.3 %	8.7 %	0.6 %	9.8 %	9.3 %	0.5 %

### 11000 Home Occupations

Active Accounts	155	163	(8)	155	163	(8)
Net Taxable Sales	463,027	536,261	(13.7) %	2,165,651	2,484,386	(12.8) %
<b>Net Sales Tax</b>	15,886	18,495	<b>(14.1) %</b>	74,638	85,475	<b>(12.7) %</b>
Delinquent Sales Tax	89	7	-	303	400	-
<b>Use Tax</b>	0	1	<b>(100.0) %</b>	9	6	<b>50.0 %</b>
Delinquent Use Tax	3	0	-	3	0	-
Other Revenue	10	3	-	108	24	-
<b>Total Revenue</b>	<b>15,988</b>	<b>18,506</b>	<b>(13.6) %</b>	<b>75,061</b>	<b>85,905</b>	<b>(12.6) %</b>
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.3 %	0.3 %	0.0 %

### 12000 Manufacturing

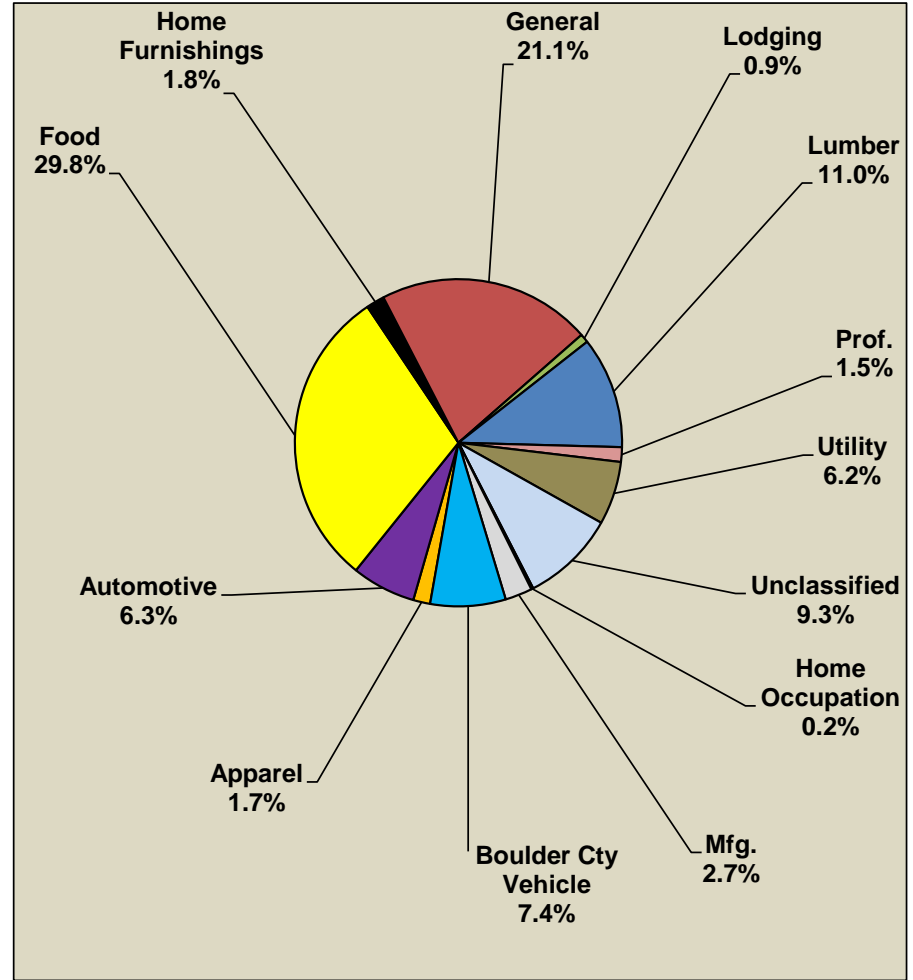
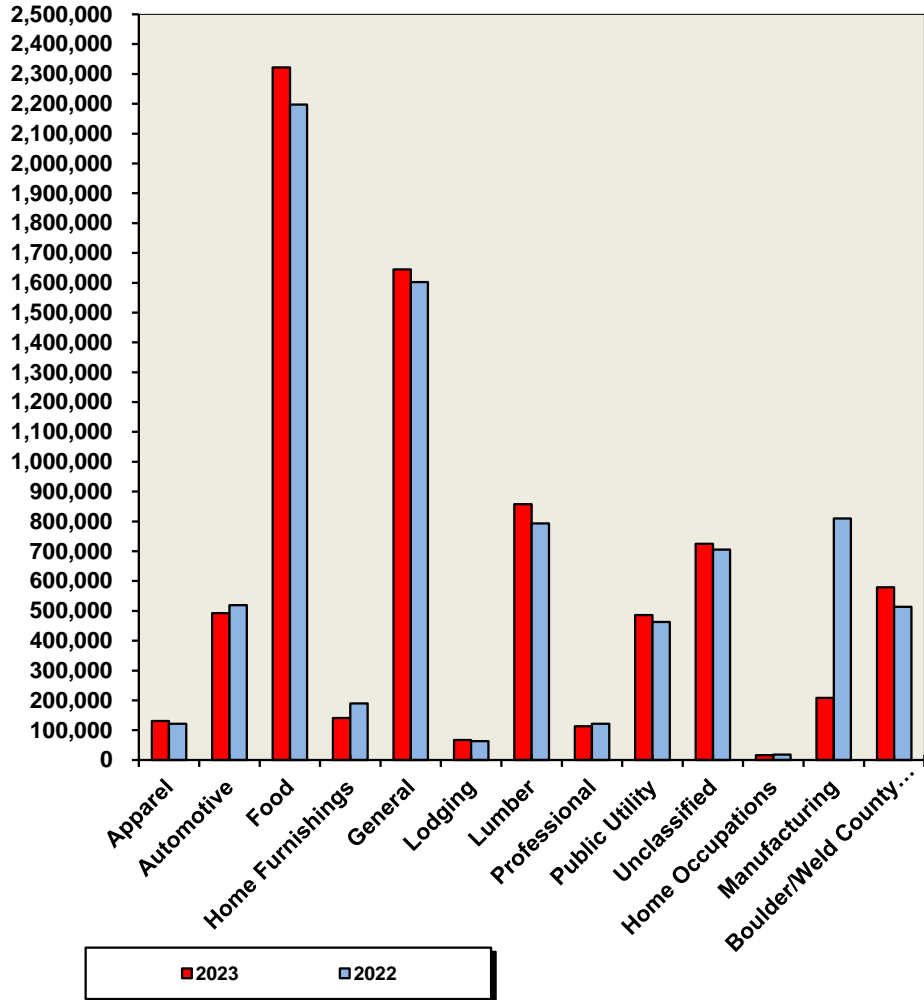
Active Accounts	191	206	(15)	191	206	(15)
Net Taxable Sales	1,743,130	1,610,525	8.2 %	6,878,916	13,528,808	(49.2) %
<b>Net Sales Tax</b>	59,687	53,330	<b>11.9 %</b>	230,046	486,540	<b>(52.7) %</b>
Delinquent Sales Tax	1,202	2,888	-	9,077	4,375	-
<b>Use Tax</b>	147,168	752,486	<b>(80.4) %</b>	558,174	1,766,722	<b>(68.4) %</b>
Delinquent Use Tax	266	321	-	12,968	58,400	-
Other Revenue	168	351	-	541	54,806	-
<b>Total Revenue</b>	<b>208,491</b>	<b>809,376</b>	<b>(74.2) %</b>	<b>810,806</b>	<b>2,370,843</b>	<b>(65.8) %</b>
% of Total Revenue	2.7 %	10.0 %	(7.3) %	2.7 %	7.7 %	(5.0) %

### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	579,394	513,549	<b>12.8 %</b>	1,891,189	1,923,308	<b>(1.7) %</b>
% of Total Revenue	7.4 %	6.3 %	1.1 %	6.3 %	6.3 %	0.0 %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**April**  
**2023**



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		April		INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
			2023	2022				
Apparel 01000	95	Net Taxable Sales	3,476,207	3,462,178	0.4 %	12,267,659	12,697,872	(3.4) %
		Total Revenue	130,841	121,745	7.5 %	441,375	447,708	(1.4) %
Automotive 02000	390	Net Taxable Sales	13,798,397	14,693,222	(6.1) %	55,994,832	54,713,740	2.3 %
		Total Revenue	492,046	519,329	(5.3) %	2,001,613	1,928,411	3.8 %
Food 03000	682	Net Taxable Sales	65,697,808	61,703,963	6.5 %	244,492,495	231,187,314	5.8 %
		Total Revenue	2,321,514	2,197,286	5.7 %	8,686,733	8,211,323	5.8 %
Home Furnishings 04000	387	Net Taxable Sales	4,044,936	5,384,490	(24.9) %	18,072,296	19,951,108	(9.4) %
		Total Revenue	140,649	189,411	(25.7) %	637,728	704,674	(9.5) %
General 05000	1,565	Net Taxable Sales	46,467,073	45,359,127	2.4 %	178,362,495	175,402,258	1.7 %
		Total Revenue	1,644,440	1,602,162	2.6 %	6,326,731	6,226,536	1.6 %
Lodging 06000	187	Net Taxable Sales	1,918,822	1,797,308	6.8 %	7,248,955	7,094,514	2.2 %
		Total Revenue	67,416	63,073	6.9 %	255,842	256,036	(0.1) %
Lumber 07000	1,037	Net Taxable Sales	14,877,010	15,166,856	(1.9) %	50,308,389	48,799,508	3.1 %
		Total Revenue	858,000	793,598	8.1 %	2,910,570	3,081,188	(5.5) %
Professional 08000	2,175	Net Taxable Sales	2,945,941	3,016,131	(2.3) %	12,787,314	12,682,147	0.8 %
		Total Revenue	113,014	121,264	(6.8) %	499,719	505,560	(1.2) %
Public Utility 09000	389	Net Taxable Sales	13,711,227	13,045,346	5.1 %	68,341,055	59,034,523	15.8 %
		Total Revenue	486,354	462,735	5.1 %	2,425,875	2,101,467	15.4 %
Unclassified 10000	2,661	Net Taxable Sales	19,983,561	19,535,653	2.3 %	78,535,612	77,917,810	0.8 %
		Total Revenue	725,317	705,876	2.8 %	2,923,552	2,871,403	1.8 %
Home Occupations 11000	155	Net Taxable Sales	463,027	536,261	(13.7) %	2,165,651	2,484,386	(12.8) %
		Total Revenue	15,988	18,506	(13.6) %	75,061	85,905	(12.6) %
Manufacturing 12000	191	Net Taxable Sales	1,743,130	1,610,525	8.2 %	6,878,916	13,528,808	(49.2) %
		Total Revenue	208,491	809,376	(74.2) %	810,806	2,370,843	(65.8) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	579,394	513,549	12.8 %	1,891,189	1,923,308	(1.7) %
GRAND TOTALS	9,916	Net Taxable Sales	189,127,139	185,311,060	2.1 %	735,455,669	715,493,988	2.8 %
		Total Revenue	7,783,464	8,117,910	(4.1) %	29,886,794	30,714,362	(2.7) %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

---

<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	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.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	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.
<b>8000 Professional</b>	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.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	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.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

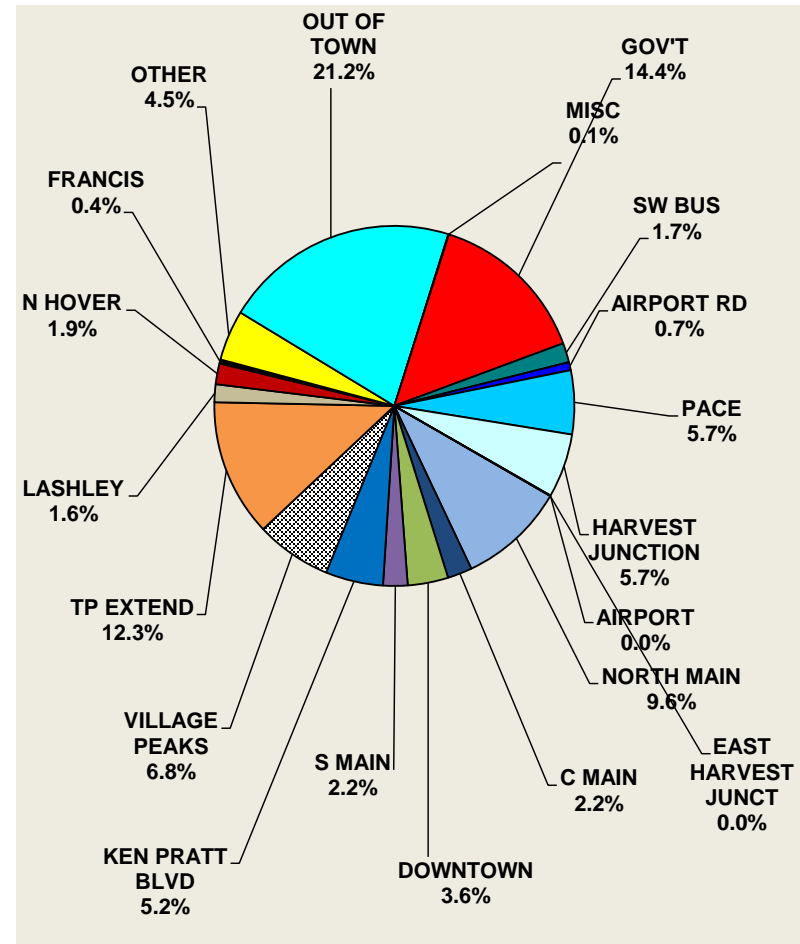
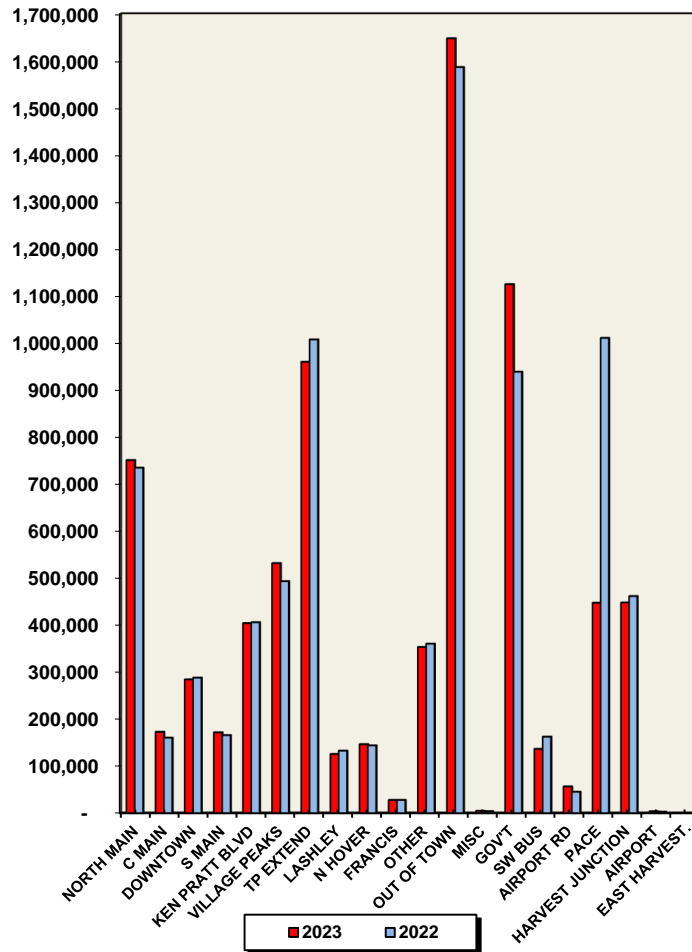
April

2023

LOCATION		% OF TOTAL	April 2023	April 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.1%	21,048,979	20,788,776	1.3 %	78,117,897	75,335,284	3.7 %
	Total Revenue	9.6%	749,933	733,793	2.2 %	2,777,826	2,683,613	3.5 %
CENTRAL MAIN	Net Taxable Sales	2.6%	4,947,943	4,509,255	9.7 %	17,521,557	17,756,368	(1.3) %
	Total Revenue	2.2%	171,908	159,537	7.8 %	628,456	617,116	1.8 %
DOWNTOWN	Net Taxable Sales	4.2%	8,015,506	8,001,878	0.2 %	28,369,902	26,345,189	7.7 %
	Total Revenue	3.6%	283,187	286,938	(1.3) %	1,002,329	933,804	7.3 %
SOUTH MAIN	Net Taxable Sales	2.5%	4,725,468	4,657,344	1.5 %	16,889,565	16,952,834	(0.4) %
	Total Revenue	2.2%	170,892	164,908	3.6 %	600,959	607,445	(1.1) %
KEN PRATT BOULEVARD	Net Taxable Sales	6.2%	11,704,670	11,202,177	4.5 %	43,765,933	40,917,293	7.0 %
	Total Revenue	5.2%	403,031	404,844	(0.4) %	1,543,743	1,451,256	6.4 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.8%	14,708,194	13,788,351	6.7 %	55,776,734	53,313,417	4.6 %
	Total Revenue	6.8%	530,535	492,248	7.8 %	2,003,849	1,916,266	4.6 %
TW PKS SQ EXTENDED	Net Taxable Sales	14.3%	27,106,685	28,305,118	(4.2) %	96,922,023	100,307,881	(3.4) %
	Total Revenue	12.3%	959,061	1,006,588	(4.7) %	3,447,777	3,599,490	(4.2) %
LASHLEY	Net Taxable Sales	1.9%	3,533,683	3,718,125	(5.0) %	14,159,817	14,104,739	0.4 %
	Total Revenue	1.6%	124,885	132,002	(5.4) %	503,361	502,656	0.1 %
NORTH HOVER	Net Taxable Sales	2.2%	4,129,408	4,042,781	2.1 %	16,068,640	15,524,798	3.5 %
	Total Revenue	1.9%	145,752	143,164	1.8 %	568,807	549,842	3.4 %
FRANCIS	Net Taxable Sales	0.4%	760,636	785,086	(3.1) %	2,968,211	3,094,335	(4.1) %
	Total Revenue	0.4%	27,444	27,477	(0.1) %	115,093	109,234	5.4 %
ALL OTHERS	Net Taxable Sales	4.4%	8,236,560	8,217,346	0.2 %	28,842,909	28,584,737	0.9 %
	Total Revenue	4.5%	352,093	359,122	(2.0) %	1,248,313	1,302,516	(4.2) %
OUT OF TOWN	Net Taxable Sales	24.8%	46,838,492	44,745,722	4.7 %	210,083,771	193,320,095	8.7 %
	Total Revenue	21.2%	1,647,563	1,586,341	3.9 %	7,462,930	6,890,057	8.3 %
MISCELLANEOUS	Net Taxable Sales	0.1%	127,163	98,236	29.4 %	421,275	431,150	(2.3) %
	Total Revenue	0.1%	4,400	3,632	21.1 %	14,760	15,408	(4.2) %
CITY, BLDR CO	Net Taxable Sales	3.1%	5,819,609	4,986,307	16.7 %	24,054,938	21,762,967	10.5 %
	Total Revenue	14.4%	1,124,242	937,949	19.9 %	3,860,372	4,025,684	(4.1) %
SW BUSINESS	Net Taxable Sales	1.2%	2,182,182	2,422,808	(9.9) %	8,903,075	15,074,176	(40.9) %
	Total Revenue	1.7%	135,812	161,690	(16.0) %	586,814	1,001,993	(41.4) %
AIRPORT ROAD	Net Taxable Sales	0.5%	930,245	565,490	64.5 %	2,400,796	1,906,987	25.9 %
	Total Revenue	0.7%	56,082	44,805	25.2 %	159,035	625,748	(74.6) %
PACE	Net Taxable Sales	6.3%	11,869,247	11,384,937	4.3 %	43,885,777	42,782,643	2.6 %
	Total Revenue	5.7%	446,293	1,009,927	(55.8) %	1,686,269	2,183,421	(22.8) %
HARVEST JUNCTION	Net Taxable Sales	6.6%	12,397,355	13,034,320	(4.9) %	46,149,077	47,786,384	(3.4) %
	Total Revenue	5.7%	446,799	460,444	(3.0) %	1,667,187	1,690,309	(1.4) %
AIRPORT	Net Taxable Sales	0.0%	45,114	57,003	(20.9) %	153,772	192,711	(20.2) %
	Total Revenue	0.0%	3,552	2,501	42.0 %	8,914	8,504	4.8 %
EAST HARVEST JUNCT	Net Taxable Sales	0.0%	0	0	0.0 %	0	0	0.0 %
	Total Revenue	0.0%	0	0	0.0 %	0	0	0.0 %
TOTALS	Net Taxable Sales	100%	189,127,139	185,311,060	2.1 %	735,455,669	715,493,988	2.8 %
	Total Revenue	100%	7,783,464	8,117,910	(4.1) %	29,886,794	30,714,362	(2.7) %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

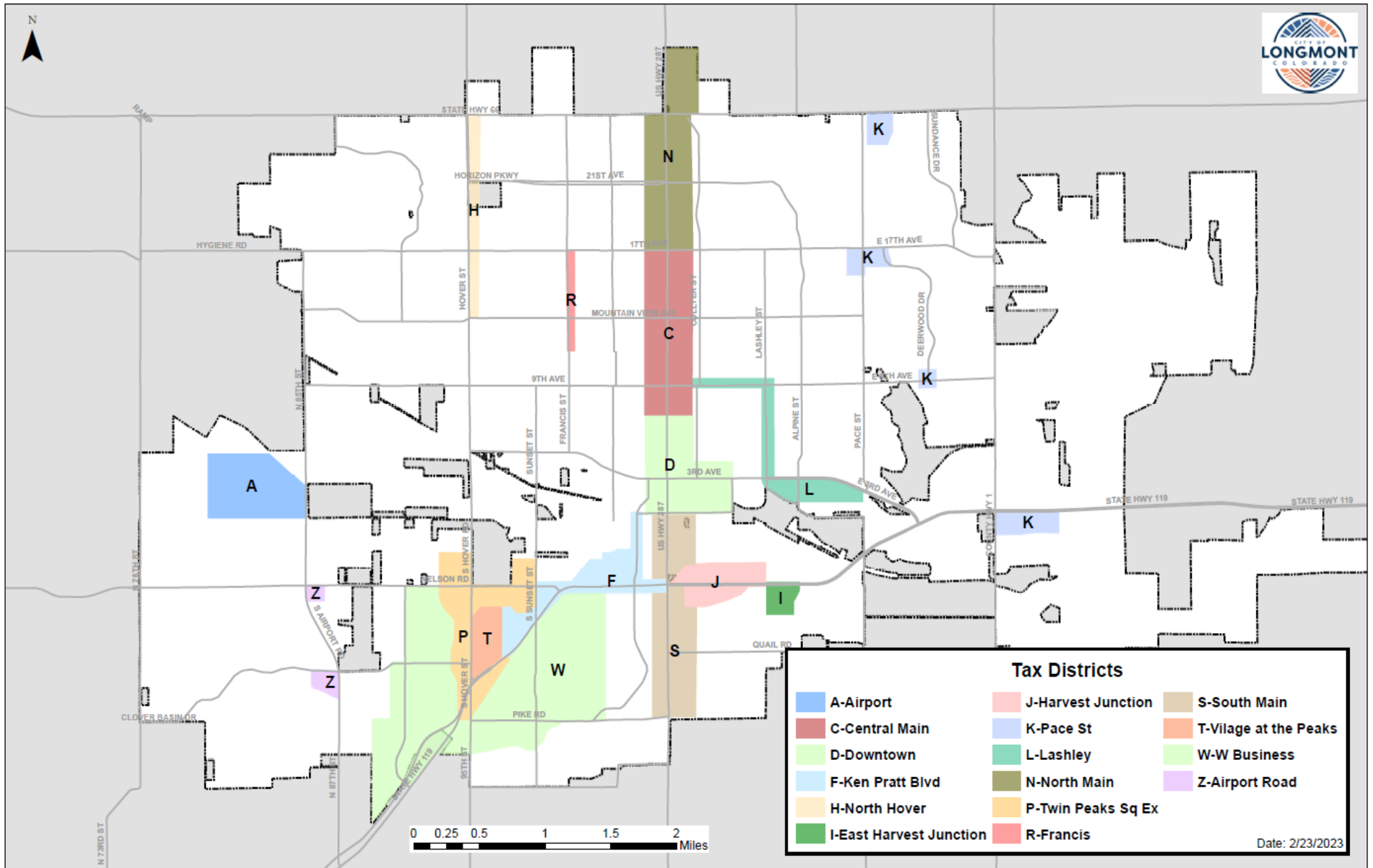
For The Month Of  
**April**  
**2023**



**DESIGNATION****APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

---

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





# LODGERS TAX

## April

## 2023

	<b>2023 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2022 MONTHLY</b>	<b>2023 YTD</b>	<b>PERCENT CHANGE</b>	<b>2022 YTD</b>
<b>January</b>	24,966	3.2 %	24,203	24,966	3.2 %	24,203
<b>February</b>	36,434	(3.0) %	37,559	61,400	(0.6) %	61,763
<b>March</b>	39,802	10.3 %	36,093	101,202	3.4 %	97,855
<b>April</b>	43,441	(4.5) %	45,512	144,643	0.9 %	143,367
<b>May</b>		0.0 %			0.0 %	
<b>June</b>		0.0 %			0.0 %	
<b>July</b>		0.0 %			0.0 %	
<b>August</b>		0.0 %			0.0 %	
<b>September</b>		0.0 %			0.0 %	
<b>October</b>		0.0 %			0.0 %	
<b>November</b>		0.0 %			0.0 %	
<b>December</b>		0.0 %			0.0 %	
<b>Total</b>	<b>\$ 144,643</b>	0.9 %	<b>\$ 143,367</b>			

# SPECIAL MARIJUANA TAX

April  
2023

---

	<b>2023 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2022 MONTHLY</b>	<b>2023 YTD</b>	<b>PERCENT CHANGE</b>	<b>2022 YTD</b>
<b>January</b>	46,513	(1.1) %	47,054	46,513	(1.1) %	47,054
<b>February</b>	43,392	(6.6) %	46,468	89,905	(3.9) %	93,522
<b>March</b>	50,707	(0.9) %	51,147	140,613	(2.8) %	144,669
<b>April</b>	46,244	(6.9) %	49,694	186,857	(3.9) %	194,363
<b>May</b>		0.0 %			0.0 %	
<b>June</b>		0.0 %			0.0 %	
<b>July</b>		0.0 %			0.0 %	
<b>August</b>		0.0 %			0.0 %	
<b>September</b>		0.0 %			0.0 %	
<b>October</b>		0.0 %			0.0 %	
<b>November</b>		0.0 %			0.0 %	
<b>December</b>		0.0 %			0.0 %	
<b>Total</b>	<u><u>\$ 186,857</u></u>	(3.9) %	<u><u>\$ 194,363</u></u>			