

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

July 2023

SUMMARY

Total Taxes This Month:	\$	8,788,609
Compared to Last Year:		8,048,883
Percentage change:		9.2%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

July 2023

Overview

Month of July: Total Sales and Use Tax for the month of July increased overall by 9.2% compared to last year. Current Sales Tax collection increased by 6.7% and current Use Tax collection increased 20.6%.

Year to Date: Total Sales and Use Tax through July increased by 2.5% for 2023. The Sales Tax component increased by 5.1% and the Use Tax component decreased by 9.9%.

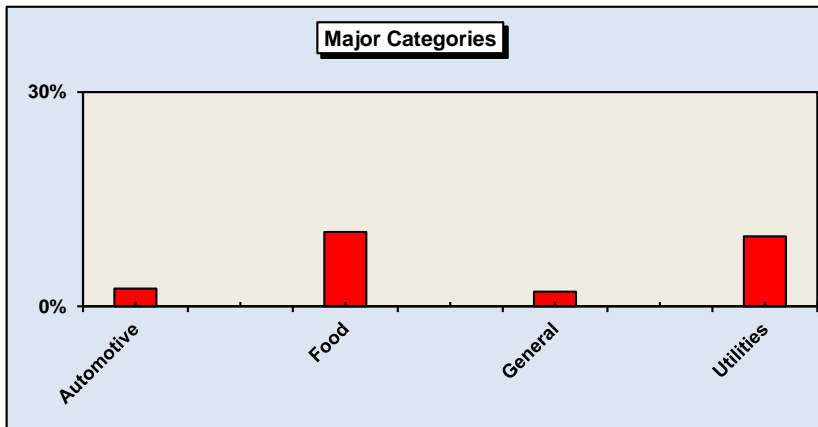
Important note in understanding year-to-year comparative basis within this report:

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 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.

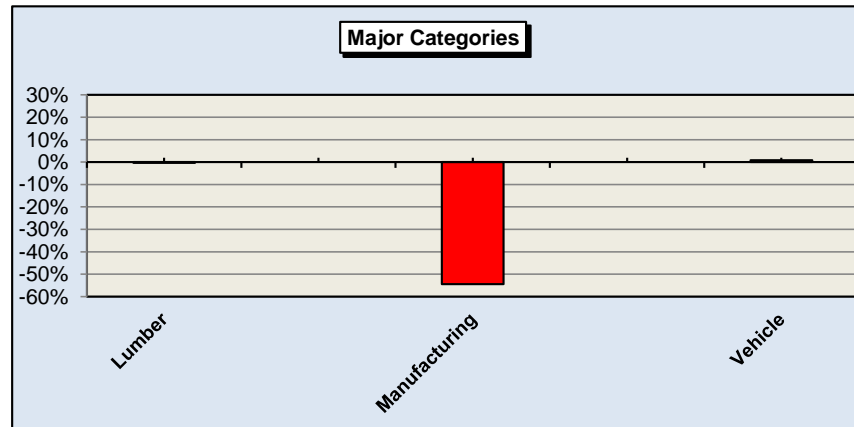
Sales Tax Activity

The *Automotive*, *Food*, *General* and *Utilities* categories all showed increases of 2.5%, 10.4%, 2.0%, and 9.8%, respectively, when compared to 2022 year to date.



Use Tax Activity

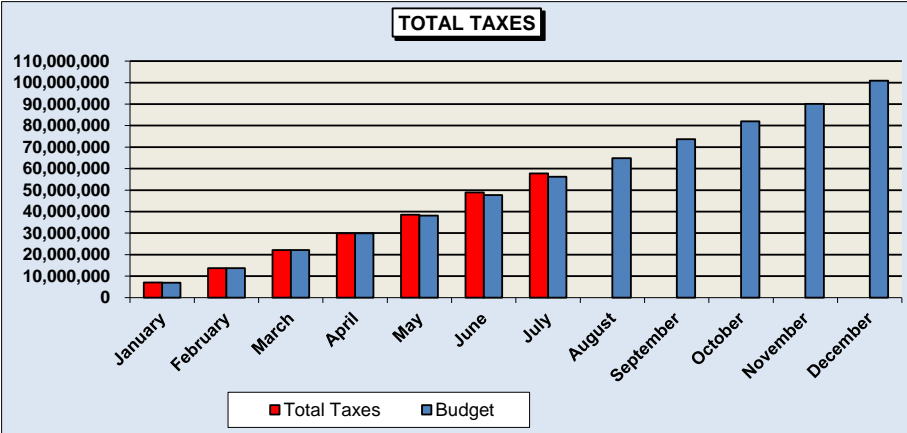
The *Lumber* and *Manufacturing* categories decreased 0.4% and 54.5%, respectively. However, the *Vehicle* category showed an increase of 0.8% when compared to 2022 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

**July
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	7,245,341	1,414,185	8,659,526
June	9,569,189	47,698,655	47.3	8,309,589	2,105,396	10,414,985
July	8,472,271	56,170,926	55.7	7,590,603	1,198,006	8,788,609
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			-
Total	\$ 100,859,661			\$ 49,045,988	8,703,925	57,749,913



**Revenue Growth Per Fund / Current Year to Previous Year
July 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	22,310,787	4,653,175	26,963,962	23,452,441	4,191,690	27,644,131	5.1%	-9.9%	2.52%	1.77%
PIF Fund	3,937,203	821,129	4,758,332	4,138,669	739,706	4,878,375	5.1%	-9.9%	2.52%	1.77%
Streets Fund	9,915,162	2,052,869	11,968,031	10,420,555	1,849,276	12,269,831	5.1%	-9.9%	2.52%	1.71%
Open Space	2,644,028	547,437	3,191,465	2,778,800	493,140	3,271,940	5.1%	-9.9%	2.52%	1.71%
Public Safety	7,667,720	1,587,580	9,255,300	8,058,560	1,430,112	9,488,673	5.1%	-9.9%	2.52%	1.71%
LURA	192,372	-	192,372	196,963	-	196,963	2.4%	0.0%	2.4%	-8.77%
All Funds Total	46,667,272	9,662,189	56,329,461	49,045,988	8,703,925	57,749,913	5.1%	-9.9%	2.5%	1.71%
				Budgeted Increase			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 seven months is that the General Fund sales and use tax is up by 2.52%. 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 seven months, The PIF sales and use tax revenue increased by 2.52%. 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 seven months, the Street Fund sales and use tax revenue increased by 2.52%. 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 seven months, the Open Space Fund sales and use tax revenue increased by 2.52%. 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 seven months, Public Safety sales and use tax revenue increased by 2.52%. 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

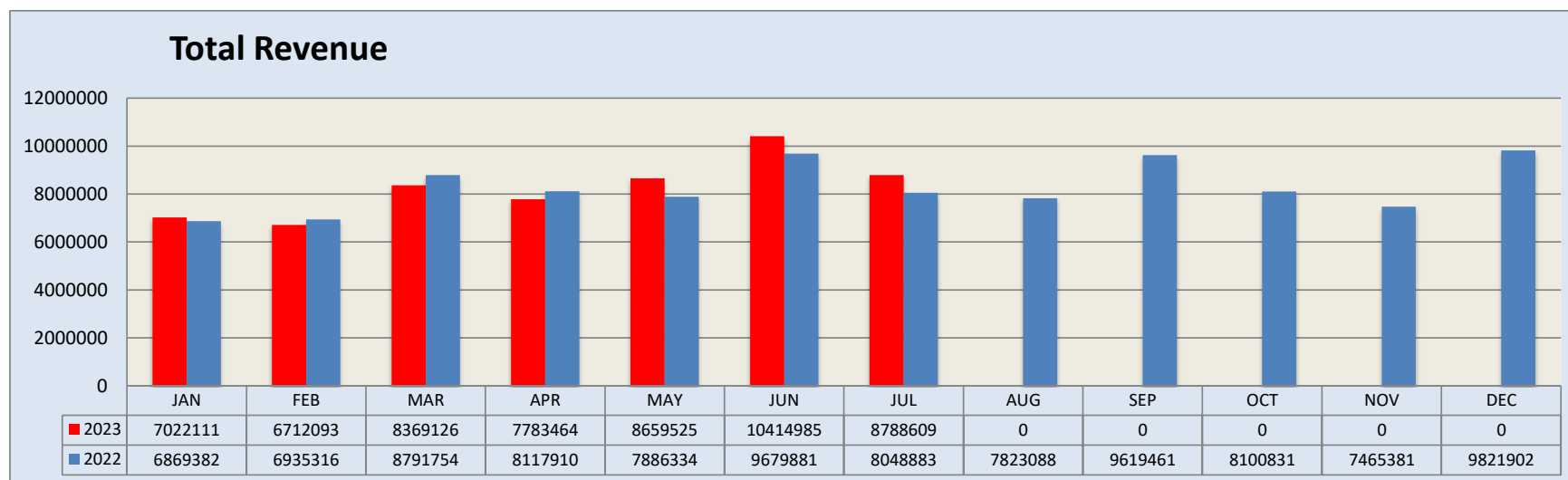
ACCOUNT GROUPS

GRAND TOTALS

July

2023

	July 2023	July 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	10,086	9,314	772	10,086	9,314	772
Net Taxable Sales	214,026,298	199,974,687	7.0 %	1,391,637,002	1,320,517,168	5.4 %
Net Sales Tax	7,348,539	6,884,070	6.7 %	48,186,488	45,705,667	5.4 %
Delinquent Sales Tax	178,282	141,902	-	665,963	741,414	-
Use Tax	1,192,595	989,006	20.6 %	8,458,313	9,369,005	(9.7) %
Delinquent Use Tax	5,411	14,221	-	245,614	293,184	-
Other Revenue*	63,782	19,684	-	193,535	220,190	-
Total Revenue	8,788,609	8,048,883	9.2 %	57,749,913	56,329,460	2.5 %



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

July

2023

ACCOUNT GROUPS

01000 Apparel

	July 2023	July 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	92	93	(1)	92	93	(1)
Net Taxable Sales	3,423,152	3,234,283	5.8 %	23,200,707	23,456,459	(1.1) %
Net Sales Tax	118,945	112,555	5.7 %	767,402	820,371	(6.5) %
Delinquent Sales Tax	1,373	1,069	-	47,811	2,939	-
Use Tax	468	243	92.6 %	2,883	699	312.4 %
Delinquent Use Tax	0	0	-	6,520	0	-
Other Revenue	197	112	-	7,950	2,463	-
Total Revenue	120,983	113,979	6.1 %	832,566	826,472	0.7 %
% of Total Revenue	1.4 %	1.4 %	0.0 %	1.4 %	1.5 %	(0.1) %

02000 Automotive

Active Accounts	393	370	23	393	370	23
Net Taxable Sales	15,659,659	15,563,813	0.6 %	102,376,564	100,049,942	2.3 %
Net Sales Tax	539,889	535,623	0.8 %	3,536,493	3,450,887	2.5 %
Delinquent Sales Tax	10,178	10,623	-	54,680	53,840	-
Use Tax	2,173	2,844	(23.6) %	29,040	21,250	36.7 %
Delinquent Use Tax	0	0	-	6,222	1,484	-
Other Revenue	2,249	1,698	-	12,866	7,087	-
Total Revenue	554,489	550,788	0.7 %	3,639,301	3,534,548	3.0 %
% of Total Revenue	6.3 %	6.8 %	(0.5) %	6.3 %	6.3 %	0.0 %

03000 Food

Active Accounts	689	650	39	689	650	39
Net Taxable Sales	73,950,982	65,606,764	12.7 %	468,144,337	426,502,296	9.8 %
Net Sales Tax	2,586,574	2,252,268	14.8 %	16,345,121	14,802,542	10.4 %
Delinquent Sales Tax	16,766	54,974	-	113,690	188,374	-
Use Tax	16,958	18,471	(8.2) %	133,652	90,736	47.3 %
Delinquent Use Tax	0	504	-	10,950	25,949	-
Other Revenue	6,358	0	-	44,226	55,436	-
Total Revenue	2,626,656	2,326,217	12.9 %	16,647,639	15,163,037	9.8 %
% of Total Revenue	29.9 %	28.9 %	1.0 %	28.8 %	26.9 %	1.9 %

SALES AND USE TAX

July

2023

ACCOUNT GROUPS

04000 Home Furnishings

	July 2023	July 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	383	375	8	383	375	8
Net Taxable Sales	4,429,134	5,319,835	(16.7) %	32,364,662	35,828,675	(9.7) %
Net Sales Tax	153,110	163,729	(6.5) %	1,102,210	1,222,264	(9.8) %
Delinquent Sales Tax	2,105	23,317	-	28,844	28,735	-
Use Tax	780	549	42.1 %	8,352	7,827	6.7 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3,412	576	-	10,240	1,083	-
Total Revenue	159,407	188,171	(15.3) %	1,149,646	1,259,909	(8.8) %
% of Total Revenue	1.8 %	2.3 %	(0.5) %	2.0 %	2.2 %	(0.2) %

05000 General

Active Accounts	1,606	1,285	321	1,606	1,285	321
Net Taxable Sales	51,976,785	54,383,639	(4.4) %	336,852,902	328,759,662	2.5 %
Net Sales Tax	1,817,640	1,899,473	(4.3) %	11,711,351	11,477,119	2.0 %
Delinquent Sales Tax	13,009	33,007	-	124,802	113,628	-
Use Tax	7,230	9,242	(21.8) %	45,006	49,008	(8.2) %
Delinquent Use Tax	1,588	5	-	13,317	18,525	-
Other Revenue	21,975	13,832	-	44,693	31,030	-
Total Revenue	1,861,442	1,955,559	(4.8) %	11,939,169	11,689,310	2.1 %
% of Total Revenue	21.2 %	24.3 %	(3.1) %	20.7 %	20.8 %	(0.1) %

06000 Lodging

Active Accounts	197	175	22	197	175	22
Net Taxable Sales	3,804,988	3,126,184	21.7 %	18,000,226	17,229,170	4.5 %
Net Sales Tax	133,743	109,635	22.0 %	624,934	560,399	11.5 %
Delinquent Sales Tax	97	328	-	6,882	31,839	-
Use Tax	14	48	(70.8) %	535	1,804	(70.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	32	34	-	1,114	6,619	-
Total Revenue	133,886	110,045	21.7 %	633,465	600,661	5.5 %
% of Total Revenue	1.5 %	1.4 %	0.1 %	1.1 %	1.1 %	0.0 %

SALES AND USE TAX

July

2023

ACCOUNT GROUPS

07000 Lumber

	July 2023	July 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	1,039	976	63	1,039	976	63
Net Taxable Sales	18,380,843	14,424,640	27.4 %	106,523,350	99,222,582	7.4 %
Net Sales Tax	626,360	503,860	24.3 %	3,665,477	3,451,823	6.2 %
Delinquent Sales Tax	18,013	334	-	58,241	26,022	-
Use Tax	549,773	363,546	51.2 %	3,279,431	3,291,712	(0.4) %
Delinquent Use Tax	935	3,129	-	5,431	3,252	-
Other Revenue	2,654	725	-	9,956	3,496	-
Total Revenue	1,197,735	871,594	37.4 %	7,018,536	6,776,305	3.6 %
% of Total Revenue	13.6 %	10.8 %	2.8 %	12.2 %	12.0 %	0.2 %

08000 Professional

Active Accounts	2,236	2,039	197	2,236	2,039	197
Net Taxable Sales	2,961,309	3,278,247	(9.7) %	23,165,330	24,341,761	(4.8) %
Net Sales Tax	98,734	88,377	11.7 %	791,863	802,277	(1.3) %
Delinquent Sales Tax	4,559	6,594	-	15,763	37,361	-
Use Tax	42,247	8,812	379.4 %	116,820	116,101	0.6 %
Delinquent Use Tax	599	302	-	1,663	81,215	-
Other Revenue	1,786	0	-	6,939	18,557	-
Total Revenue	147,925	104,085	42.1 %	933,048	1,055,511	(11.6) %
% of Total Revenue	1.7 %	1.3 %	0.4 %	1.6 %	1.9 %	(0.3) %

09000 Public Utility

Active Accounts	389	383	6	389	383	6
Net Taxable Sales	12,124,953	12,714,823	(4.6) %	105,294,924	95,995,380	9.7 %
Net Sales Tax	426,871	446,989	(4.5) %	3,697,103	3,367,557	9.8 %
Delinquent Sales Tax	8	699	-	10,554	9,927	-
Use Tax	3,186	4,582	(30.5) %	35,598	41,386	(14.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	5	0	-	749	723	-
Total Revenue	430,070	452,270	(4.9) %	3,744,004	3,419,593	9.5 %
% of Total Revenue	4.9 %	5.6 %	(0.7) %	6.5 %	6.1 %	0.4 %

SALES AND USE TAX

July

2023

ACCOUNT GROUPS

10000 Unclassified

	July 2023	July 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	2,705	2,600	105	2,705	2,600	105
Net Taxable Sales	24,567,603	17,814,523	37.9 %	156,944,304	142,879,528	9.8 %
Net Sales Tax	751,680	614,543	22.3 %	5,304,053	4,803,111	10.4 %
Delinquent Sales Tax	111,061	9,761	-	190,997	241,732	-
Use Tax	42,424	11,352	273.7 %	402,453	120,629	233.6 %
Delinquent Use Tax	2,289	0	-	175,913	6,862	-
Other Revenue	24,198	803	-	50,515	24,872	-
Total Revenue	931,652	636,459	46.4 %	6,123,931	5,197,206	17.8 %
% of Total Revenue	10.6 %	7.9 %	2.7 %	10.6 %	9.2 %	1.4 %

11000 Home Occupations

Active Accounts	160	161	(1)	160	161	(1)
Net Taxable Sales	582,727	492,544	18.3 %	4,347,329	4,369,298	(0.5) %
Net Sales Tax	20,182	16,720	20.7 %	150,267	149,476	0.5 %
Delinquent Sales Tax	0	280	-	333	1,033	-
Use Tax	0	0	0.0 %	13	47	(72.3) %
Delinquent Use Tax	0	0	-	3	0	-
Other Revenue	0	0	-	150	563	-
Total Revenue	20,182	17,000	18.7 %	150,766	151,119	(0.2) %
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

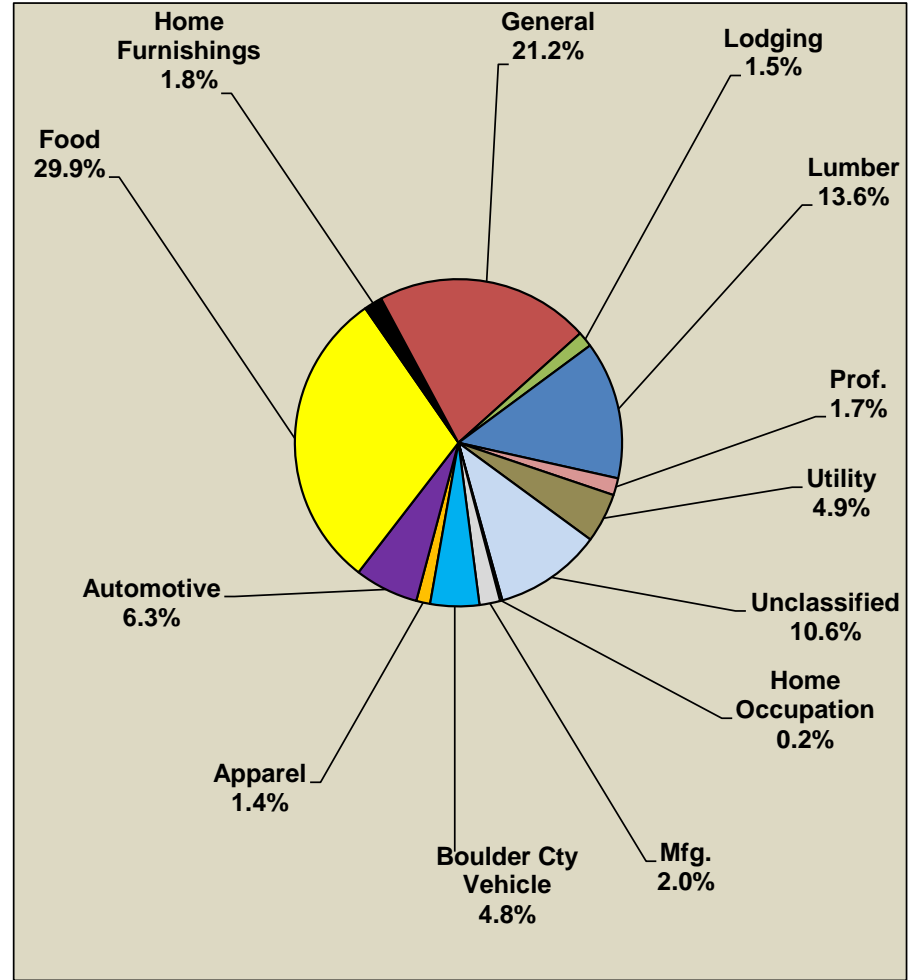
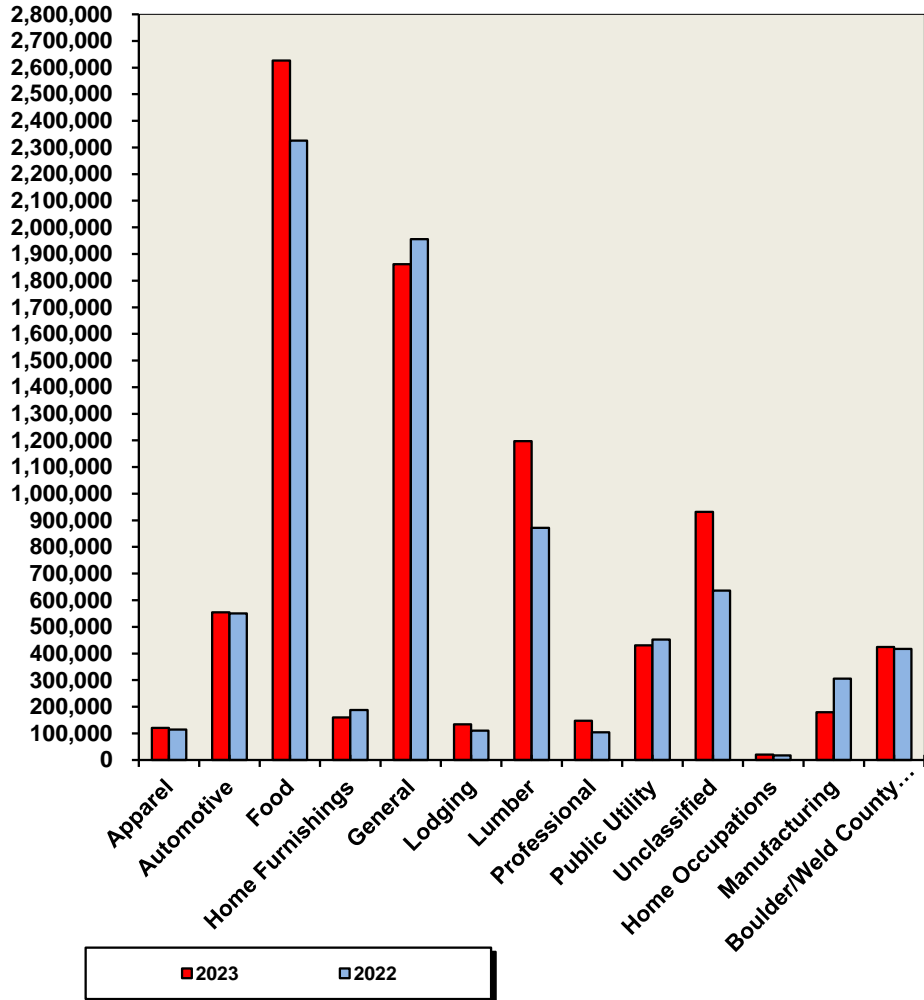
Active Accounts	196	206	(10)	196	206	(10)
Net Taxable Sales	2,164,163	4,015,392	(46.1) %	14,422,367	21,882,415	(34.1) %
Net Sales Tax	74,811	140,298	(46.7) %	490,214	797,841	(38.6) %
Delinquent Sales Tax	1,113	916	-	13,366	5,984	-
Use Tax	102,618	152,625	(32.8) %	1,045,253	2,295,342	(54.5) %
Delinquent Use Tax	0	10,281	-	25,595	155,897	-
Other Revenue	916	1,904	-	4,137	68,261	-
Total Revenue	179,458	306,024	(41.4) %	1,578,565	3,323,325	(52.5) %
% of Total Revenue	2.0 %	3.8 %	(1.8) %	2.7 %	5.9 %	(3.2) %

00000 Boulder/Weld County Vehicle

Use Tax	424,724	416,692	1.9 %	3,359,277	3,332,464	0.8 %
% of Total Revenue	4.8 %	5.2 %	(0.4) %	5.8 %	5.9 %	(0.1) %

Net Sales & Use Tax by Industry Type

For The Month Of
July
2023



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		July 2023		INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
			July 2023	July 2022				
Apparel 01000	92	Net Taxable Sales	3,423,152	3,234,283	5.8 %	23,200,707	23,456,459	(1.1) %
		Total Revenue	120,983	113,979	6.1 %	832,566	826,472	0.7 %
Automotive 02000	393	Net Taxable Sales	15,659,659	15,563,813	0.6 %	102,376,564	100,049,942	2.3 %
		Total Revenue	554,489	550,788	0.7 %	3,639,301	3,534,548	3.0 %
Food 03000	689	Net Taxable Sales	73,950,982	65,606,764	12.7 %	468,144,337	426,502,296	9.8 %
		Total Revenue	2,626,656	2,326,217	12.9 %	16,647,639	15,163,037	9.8 %
Home Furnishings 04000	383	Net Taxable Sales	4,429,134	5,319,835	(16.7) %	32,364,662	35,828,675	(9.7) %
		Total Revenue	159,407	188,171	(15.3) %	1,149,646	1,259,909	(8.8) %
General 05000	1,606	Net Taxable Sales	51,976,785	54,383,639	(4.4) %	336,852,902	328,759,662	2.5 %
		Total Revenue	1,861,442	1,955,559	(4.8) %	11,939,169	11,689,310	2.1 %
Lodging 06000	197	Net Taxable Sales	3,804,988	3,126,184	21.7 %	18,000,226	17,229,170	4.5 %
		Total Revenue	133,886	110,045	21.7 %	633,465	600,661	5.5 %
Lumber 07000	1,039	Net Taxable Sales	18,380,843	14,424,640	27.4 %	106,523,350	99,222,582	7.4 %
		Total Revenue	1,197,735	871,594	37.4 %	7,018,536	6,776,305	3.6 %
Professional 08000	2,236	Net Taxable Sales	2,961,309	3,278,247	(9.7) %	23,165,330	24,341,761	(4.8) %
		Total Revenue	147,925	104,085	42.1 %	933,048	1,055,511	(11.6) %
Public Utility 09000	389	Net Taxable Sales	12,124,953	12,714,823	(4.6) %	105,294,924	95,995,380	9.7 %
		Total Revenue	430,070	452,270	(4.9) %	3,744,004	3,419,593	9.5 %
Unclassified 10000	2,705	Net Taxable Sales	24,567,603	17,814,523	37.9 %	156,944,304	142,879,528	9.8 %
		Total Revenue	931,652	636,459	46.4 %	6,123,931	5,197,206	17.8 %
Home Occupations 11000	160	Net Taxable Sales	582,727	492,544	18.3 %	4,347,329	4,369,298	(0.5) %
		Total Revenue	20,182	17,000	18.7 %	150,766	151,119	(0.2) %
Manufacturing 12000	196	Net Taxable Sales	2,164,163	4,015,392	(46.1) %	14,422,367	21,882,415	(34.1) %
		Total Revenue	179,458	306,024	(41.4) %	1,578,565	3,323,325	(52.5) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	424,724	416,692	1.9 %	3,359,277	3,332,464	0.8 %
GRAND TOTALS	10,087	Net Taxable Sales	214,026,298	199,974,687	7.0 %	1,391,637,002	1,320,517,168	5.4 %
		Total Revenue	8,788,609	8,048,883	9.2 %	57,749,913	56,329,460	2.5 %

ACCOUNT GROUP

INDUSTRY DESCRIPTIONS

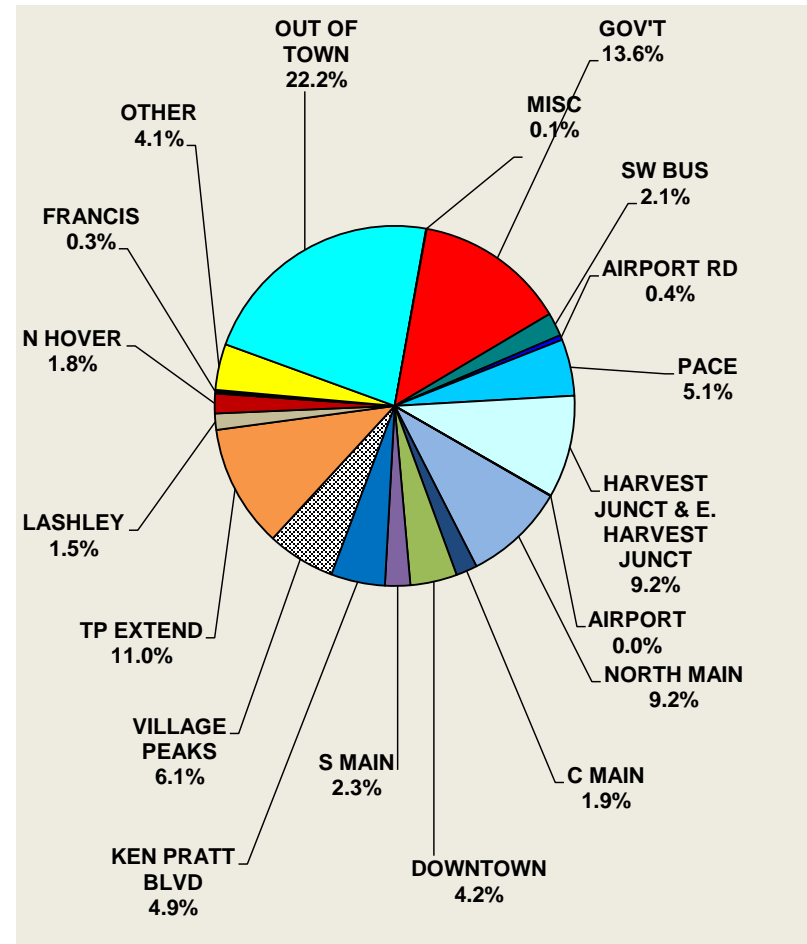
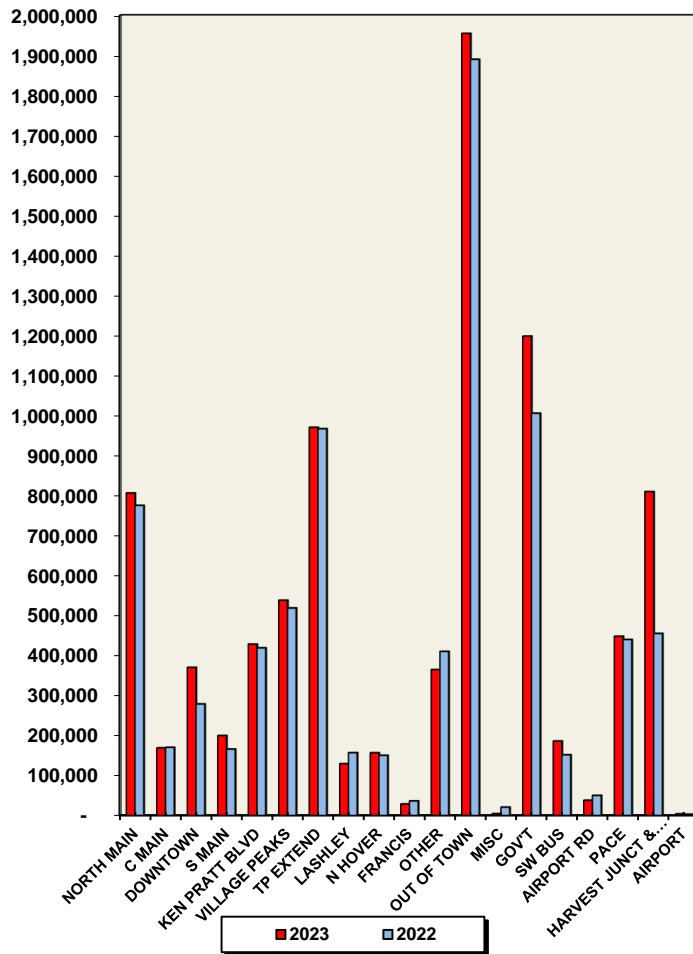
1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service 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

LOCATION		July 2023						
		% OF TOTAL	July 2023	July 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.6%	22,644,874	21,898,715	3.4 %	145,890,045	141,044,460	3.4 %
	Total Revenue	9.2%	805,144	774,199	4.0 %	5,189,395	5,010,886	3.6 %
CENTRAL MAIN	Net Taxable Sales	2.2%	4,729,155	4,811,919	(1.7) %	32,256,419	32,810,272	(1.7) %
	Total Revenue	1.9%	168,132	169,486	(0.8) %	1,150,596	1,147,436	0.3 %
DOWNTOWN	Net Taxable Sales	4.9%	10,423,387	7,772,514	34.1 %	57,245,810	50,257,764	13.9 %
	Total Revenue	4.2%	368,909	277,672	32.9 %	2,025,595	1,784,420	13.5 %
SOUTH MAIN	Net Taxable Sales	2.6%	5,603,223	5,214,732	7.4 %	33,323,418	32,085,839	3.9 %
	Total Revenue	2.3%	198,910	165,171	20.4 %	1,181,318	1,124,007	5.1 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.6%	12,072,355	11,788,155	2.4 %	79,935,724	76,607,884	4.3 %
	Total Revenue	4.9%	427,100	417,735	2.2 %	2,816,345	2,717,678	3.6 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.8%	14,649,490	14,453,556	1.4 %	98,656,381	96,208,229	2.5 %
	Total Revenue	6.1%	536,959	517,483	3.8 %	3,557,534	3,457,361	2.9 %
TW PKS SQ EXTENDED	Net Taxable Sales	12.8%	27,398,627	27,193,816	0.8 %	184,553,607	189,024,161	(2.4) %
	Total Revenue	11.0%	969,229	965,812	0.4 %	6,547,717	6,750,496	(3.0) %
LASHLEY	Net Taxable Sales	1.7%	3,641,985	4,413,532	(17.5) %	25,492,803	26,306,896	(3.1) %
	Total Revenue	1.5%	128,841	156,251	(17.5) %	905,173	935,080	(3.2) %
NORTH HOVER	Net Taxable Sales	2.1%	4,398,342	4,233,562	3.9 %	29,300,830	28,542,532	2.7 %
	Total Revenue	1.8%	155,911	149,545	4.3 %	1,037,493	1,011,306	2.6 %
FRANCIS	Net Taxable Sales	0.4%	804,491	1,281,122	(37.2) %	5,454,571	6,688,573	(18.4) %
	Total Revenue	0.3%	28,293	35,972	(21.3) %	202,625	229,365	(11.7) %
ALL OTHERS	Net Taxable Sales	4.1%	8,709,924	8,800,061	(1.0) %	54,682,253	54,945,898	(0.5) %
	Total Revenue	4.1%	363,396	408,905	(11.1) %	2,363,147	2,557,330	(7.6) %
OUT OF TOWN	Net Taxable Sales	25.1%	53,618,705	52,239,488	2.6 %	376,746,311	347,027,904	8.6 %
	Total Revenue	22.2%	1,954,375	1,889,663	3.4 %	13,440,216	12,426,749	8.2 %
MISCELLANEOUS	Net Taxable Sales	0.1%	125,837	579,067	(78.3) %	1,300,297	1,341,398	(3.1) %
	Total Revenue	0.1%	4,397	20,462	(78.5) %	45,642	47,487	(3.9) %
CITY, BLDR CO	Net Taxable Sales	3.1%	6,677,252	6,821,012	(2.1) %	42,070,843	39,004,579	7.9 %
	Total Revenue	13.6%	1,197,247	1,004,559	19.2 %	8,049,005	7,912,866	1.7 %
SW BUSINESS	Net Taxable Sales	1.5%	3,246,029	2,824,484	14.9 %	19,865,618	24,537,525	(19.0) %
	Total Revenue	2.1%	185,191	150,994	22.6 %	1,588,136	1,702,244	(6.7) %
AIRPORT ROAD	Net Taxable Sales	0.3%	560,523	693,226	(19.1) %	4,049,521	3,629,340	11.6 %
	Total Revenue	0.4%	37,623	49,822	(24.5) %	296,670	738,260	(59.8) %
PACE	Net Taxable Sales	5.7%	12,149,531	12,083,993	0.5 %	80,351,996	79,211,376	1.4 %
	Total Revenue	5.1%	446,791	438,560	1.9 %	3,028,024	3,549,269	(14.7) %
HARVEST JUNCT & E. HARVEST JUNCT	Net Taxable Sales	10.5%	22,520,127	12,834,637	75.5 %	120,167,339	90,865,005	32.2 %
	Total Revenue	9.2%	808,523	453,843	78.2 %	4,308,460	3,208,592	34.3 %
AIRPORT	Net Taxable Sales	0.0%	52,441	37,096	41.4 %	293,216	377,533	(22.3) %
	Total Revenue	0.0%	3,638	2,749	32.3 %	16,822	18,628	(9.7) %
TOTALS	Net Taxable Sales	100%	214,026,298	199,974,687	7.0 %	1,391,637,002	1,320,517,168	5.4 %
	Total Revenue	100%	8,788,609	8,048,883	9.2 %	57,749,913	56,329,460	2.5 %

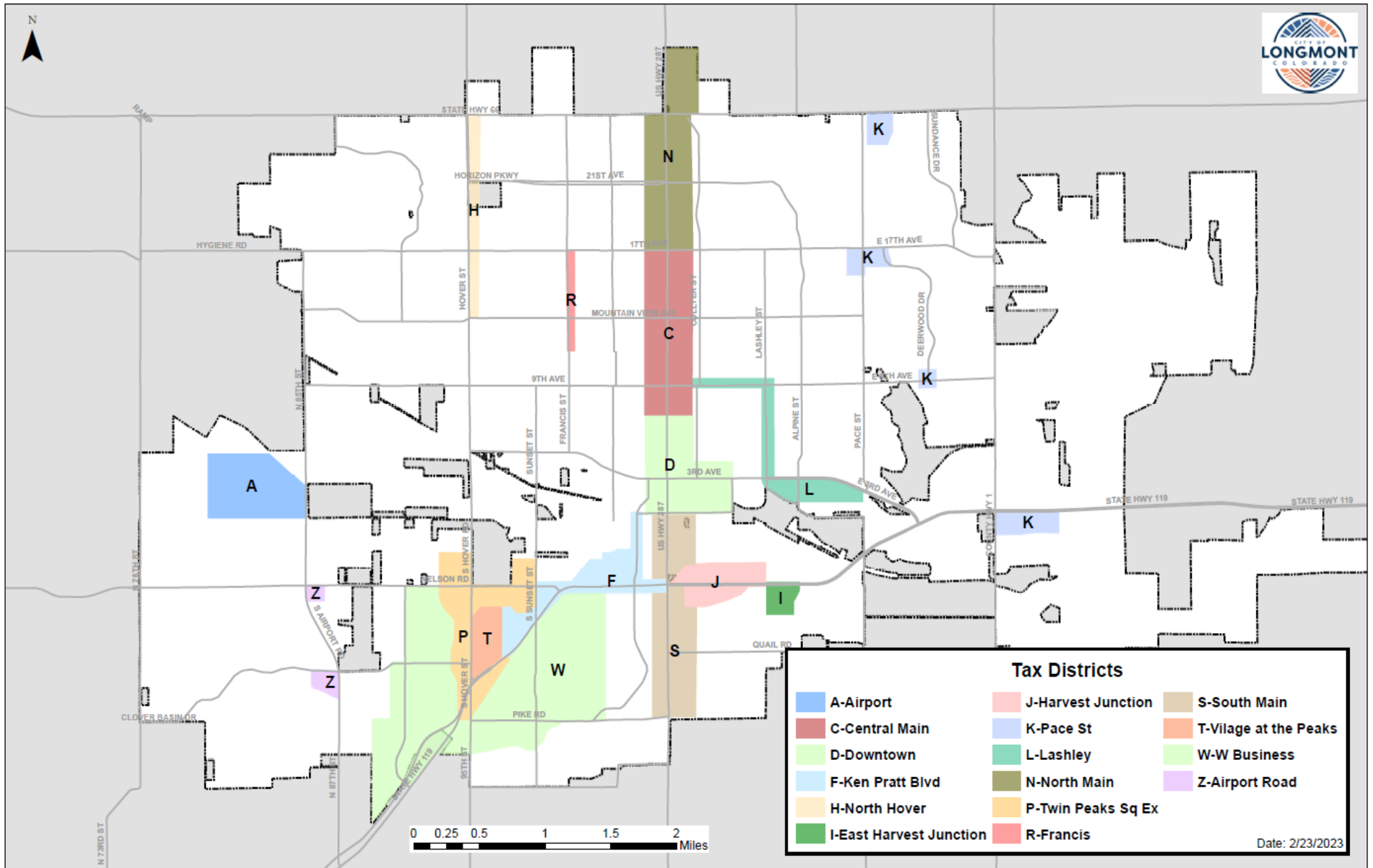
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
July
2023



DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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



LODGERS TAX

July
2023

	2023 MONTHLY	PERCENT CHANGE	2022 MONTHLY	2023 YTD	PERCENT CHANGE	2022 YTD
January	24,966	3.2 %	24,203	24,966	3.2 %	24,203
February	36,434	(3.0) %	37,559	61,400	(0.6) %	61,763
March	39,802	10.3 %	36,093	101,202	3.4 %	97,855
April	43,441	(4.5) %	45,512	144,643	0.9 %	143,367
May	52,598	10.9 %	47,433	197,241	3.4 %	190,800
June	78,088	21.7 %	64,144	275,329	8.0 %	254,944
July	64,385	8.6 %	59,265	339,714	8.1 %	314,209
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 339,714	8.1 %	\$ 314,209			

SPECIAL MARIJUANA TAX

July 2023

	2023 MONTHLY	PERCENT CHANGE	2022 MONTHLY	2023 YTD	PERCENT CHANGE	2022 YTD
January	46,513	(1.1) %	47,054	46,513	(1.1) %	47,054
February	43,392	(6.6) %	46,468	89,905	(3.9) %	93,522
March	50,707	(0.9) %	51,147	140,613	(2.8) %	144,669
April	46,244	(6.9) %	49,694	186,857	(3.9) %	194,363
May	46,156	(7.4) %	49,845	233,013	(4.6) %	244,208
June	32,779	(29.5) %	46,466	265,792	(8.6) %	290,675
July	66,035	38.7 %	47,612	331,827	(1.9) %	338,286
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 331,827	(1.9) %	\$ 338,286			