

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

September 2022

SUMMARY

Total Taxes This Month:	\$	9,619,461
Compared to Last Year:		7,394,516
Percentage change:		30.1%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

September 2022

Overview

Month of September: Total Sales and Use Tax for the month of September increased overall by 30.1% compared to last year. Current Sales Tax collection increased by 12.2% and current Use Tax collection increased 150.8%.

Year to Date: Total Sales and Use Tax through September increased by 11.7% for 2022. The Sales Tax component increased by 8.5% and the Use Tax component increased by 29.2%.

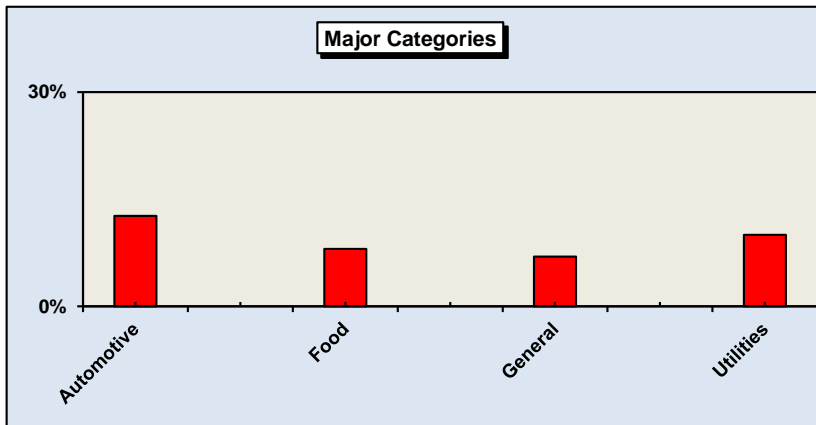
Important note in understanding year-to-year comparative basis within this report:

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.

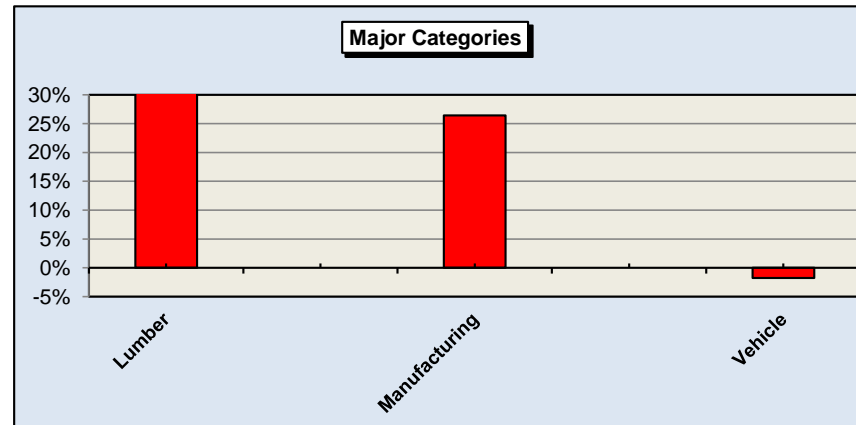
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 12.7%, 8.0%, 7.0%, and 10.0%, respectively; when compared to 2021 year to date.



Use Tax Activity

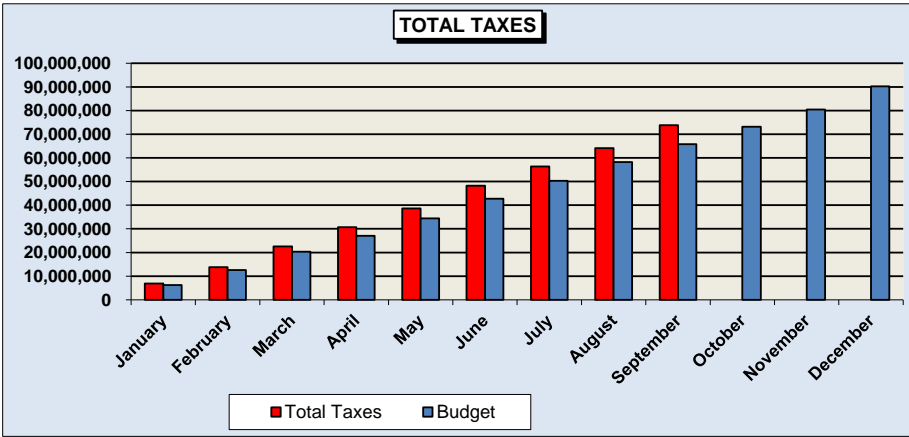
The *Lumber* and *Manufacturing* categories showed increases of 85.6% and 26.4% respectively; while the *Vehicle* category showed a decrease of 1.8% when compared to 2021 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

September 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			-
November	7,263,209	80,469,582	89.2			-
December	9,753,017	90,222,599	100.0			-
Total	\$ 90,222,599			\$ 60,681,252	13,090,758	73,772,010



**Revenue Growth Per Fund / Current Year to Previous Year
September 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	26,758,872	4,878,495	31,637,367	29,010,057	6,304,326	35,314,383	8.4%	29.2%	11.62%	-0.51%	
PIF Fund	4,722,118	860,884	5,583,002	5,119,427	1,112,509	6,231,937	8.4%	29.2%	11.62%	-0.51%	
Streets Fund	11,884,044	2,152,271	14,036,316	12,892,642	2,781,319	15,673,961	8.5%	29.2%	11.67%	-0.49%	
Open Space	3,169,083	573,947	3,743,030	3,438,019	741,690	4,179,708	8.5%	29.2%	11.67%	-0.49%	
Public Safety	9,190,380	1,664,463	10,854,843	9,970,304	2,150,915	12,121,219	8.5%	29.2%	11.67%	-0.49%	
LURA	209,746	-	209,746	250,803	-	250,803	19.6%	0.0%	19.6%	3.20%	
All Funds Total	55,934,245	10,130,060	66,064,305	60,681,252	13,090,758	73,772,010	8.5%	29.2%	11.7%	-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 nine months is that the General Fund sales and use tax is up by 11.62%. 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 nine months, The PIF sales and use tax revenue increased by 11.62%. 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 nine months, the Street Fund sales and use tax revenue increased by 11.67%. 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 nine months, the Open Space Fund sales and use tax revenue increased by 11.67%. 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 nine months, Public Safety sales and use tax revenue increased by 11.67%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

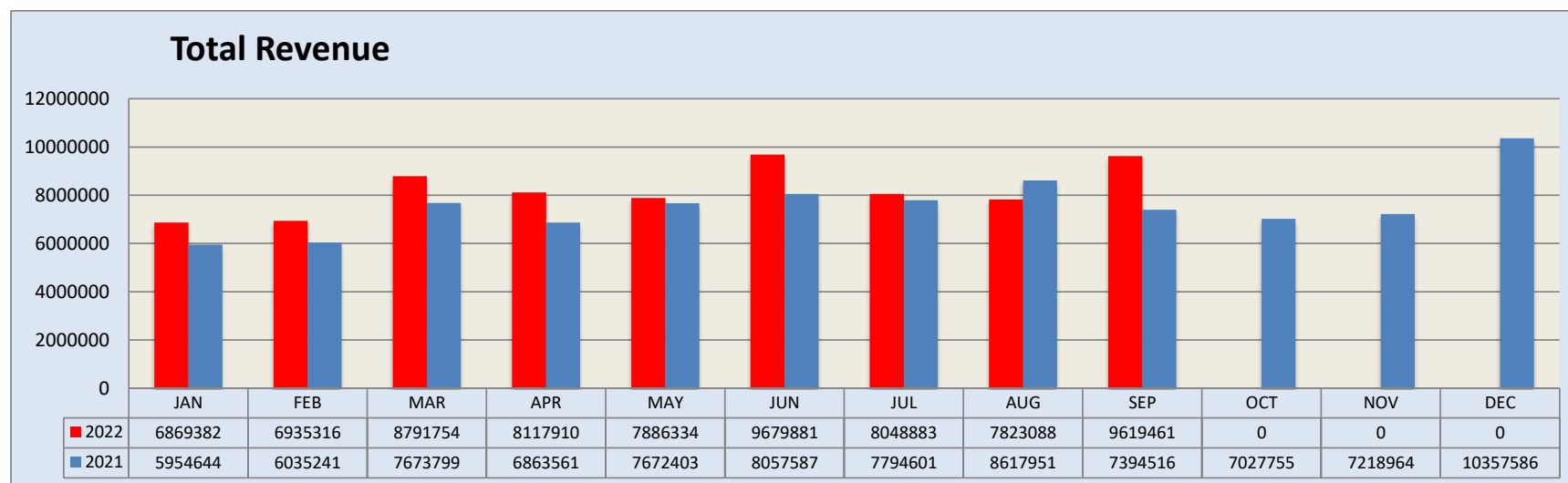
LURA For 2022, an amount of \$257,620 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount 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

	September 2022	September 2021	INC (DEC)	2022 YTD 2022	2021 YTD 2021	INC (DEC)
Active Accounts	9,457	8,928	529	9,457	8,928	529
Net Taxable Sales	205,033,586	188,381,503	8.8 %	1,716,140,141	1,582,677,611	8.4 %
Net Sales Tax	7,151,526	6,375,455	12.2 %	59,480,336	54,824,743	8.5 %
Delinquent Sales Tax	55,722	64,187	-	878,250	841,039	-
Use Tax	2,357,168	939,981	150.8 %	12,796,650	9,848,365	29.9 %
Delinquent Use Tax	840	4,448	-	294,108	281,695	-
Other Revenue*	54,205	10,445	-	322,665	268,461	-
Total Revenue	9,619,461	7,394,516	30.1 %	73,772,009	66,064,303	11.7 %



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

September

2022

ACCOUNT GROUPS

01000 Apparel

	September 2022	September 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	93	92	1	93	92	1
Net Taxable Sales	4,185,091	4,180,371	0.1 %	31,438,725	31,327,255	0.4 %
Net Sales Tax	146,852	146,516	0.2 %	1,100,401	1,088,768	1.1 %
Delinquent Sales Tax	247	460	-	3,453	6,591	-
Use Tax	363	87	317.2 %	1,801	998	80.5 %
Delinquent Use Tax	581	0	-	581	3,274	-
Other Revenue	115	62	-	2,616	2,010	-
Total Revenue	148,158	147,125	0.7 %	1,108,852	1,101,641	0.7 %
% of Total Revenue	1.5 %	2.0 %	(0.5) %	1.5 %	1.7 %	(0.2) %

02000 Automotive

Active Accounts	372	357	15	372	357	15
Net Taxable Sales	14,781,769	13,766,308	7.4 %	131,347,277	119,518,178	9.9 %
Net Sales Tax	520,755	480,854	8.3 %	4,546,210	4,035,502	12.7 %
Delinquent Sales Tax	4,079	2,234	-	63,595	147,500	-
Use Tax	5,271	3,878	35.9 %	28,613	21,411	33.6 %
Delinquent Use Tax	0	0	-	1,484	531	-
Other Revenue	903	0	-	8,922	24,998	-
Total Revenue	531,008	486,966	9.0 %	4,648,824	4,229,942	9.9 %
% of Total Revenue	5.5 %	6.6 %	(1.1) %	6.3 %	6.4 %	(0.1) %

03000 Food

Active Accounts	664	647	17	664	647	17
Net Taxable Sales	64,222,783	58,988,679	8.9 %	555,883,817	510,617,353	8.9 %
Net Sales Tax	2,256,197	2,054,152	9.8 %	19,338,745	17,900,874	8.0 %
Delinquent Sales Tax	9,618	7,490	-	211,653	179,013	-
Use Tax	17,413	12,381	40.6 %	124,614	114,780	8.6 %
Delinquent Use Tax	0	0	-	25,949	54	-
Other Revenue	6,918	0	-	70,756	98,745	-
Total Revenue	2,290,146	2,074,023	10.4 %	19,771,717	18,293,466	8.1 %
% of Total Revenue	23.8 %	28.0 %	(4.2) %	26.8 %	27.7 %	(0.9) %

SALES AND USE TAX

September

2022

ACCOUNT GROUPS

	September 2022	September 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	379	369	10	379	369	10
Net Taxable Sales	5,770,304	5,849,594	(1.4) %	46,567,651	44,159,734	5.5 %
Net Sales Tax	199,242	203,788	(2.2) %	1,594,638	1,535,425	3.9 %
Delinquent Sales Tax	2,766	989	-	32,419	8,570	-
Use Tax	1,197	515	132.4 %	10,491	11,586	(9.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	465	209	-	1,973	4,811	-
Total Revenue	203,670	205,501	(0.9) %	1,639,521	1,560,392	5.1 %
% of Total Revenue	2.1 %	2.8 %	(0.7) %	2.2 %	2.4 %	(0.2) %
<u>05000 General</u>						
Active Accounts	1,333	1,099	234	1,333	1,099	234
Net Taxable Sales	49,425,929	45,864,081	7.8 %	427,288,424	397,849,528	7.4 %
Net Sales Tax	1,717,296	1,598,392	7.4 %	14,889,655	13,919,074	7.0 %
Delinquent Sales Tax	25,140	16,028	-	174,448	154,402	-
Use Tax	8,415	6,101	37.9 %	60,003	51,579	16.3 %
Delinquent Use Tax	141	72	-	18,670	12,296	-
Other Revenue	24,179	1,558	-	57,042	29,906	-
Total Revenue	1,775,171	1,622,151	9.4 %	15,199,818	14,167,257	7.3 %
% of Total Revenue	18.5 %	21.9 %	(3.4) %	20.6 %	21.4 %	(0.8) %
<u>06000 Lodging</u>						
Active Accounts	184	149	35	184	149	35
Net Taxable Sales	3,118,418	2,618,736	19.1 %	23,707,696	17,587,914	34.8 %
Net Sales Tax	109,581	79,506	37.8 %	780,759	570,913	36.8 %
Delinquent Sales Tax	0	11,776	-	39,255	40,494	-
Use Tax	100	108	(7.4) %	2,267	603	276.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	14	1,240	-	6,636	6,309	-
Total Revenue	109,695	92,630	18.4 %	828,917	618,319	34.1 %
% of Total Revenue	1.1 %	1.3 %	(0.2) %	1.1 %	0.9 %	0.2 %

SALES AND USE TAX

September

2022

ACCOUNT GROUPS

07000 Lumber

	September 2022	September 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	983	881	102	983	881	102
Net Taxable Sales	16,965,309	17,107,773	(0.8) %	129,297,297	127,057,058	1.8 %
Net Sales Tax	600,876	425,330	41.3 %	4,513,623	4,255,717	6.1 %
Delinquent Sales Tax	900	12,687	-	26,967	50,311	-
Use Tax	1,614,235	162,626	892.6 %	5,189,454	2,796,237	85.6 %
Delinquent Use Tax	0	0	-	3,252	275	-
Other Revenue	272	6,509	-	3,899	20,093	-
Total Revenue	2,216,283	607,152	265.0 %	9,737,195	7,122,633	36.7 %
% of Total Revenue	23.0 %	8.2 %	14.8 %	13.2 %	10.8 %	2.4 %

08000 Professional

Active Accounts	2,090	2,020	70	2,090	2,020	70
Net Taxable Sales	4,457,129	4,339,662	2.7 %	31,571,185	28,719,574	9.9 %
Net Sales Tax	150,426	149,064	0.9 %	1,046,061	974,874	7.3 %
Delinquent Sales Tax	3,701	2,201	-	44,554	31,193	-
Use Tax	21,127	28,850	(26.8) %	147,726	127,447	15.9 %
Delinquent Use Tax	15	0	-	81,230	40,875	-
Other Revenue	0	204	-	49,733	12,290	-
Total Revenue	175,269	180,319	(2.8) %	1,369,304	1,186,679	15.4 %
% of Total Revenue	1.8 %	2.4 %	(0.6) %	1.9 %	1.8 %	0.1 %

09000 Public Utility

Active Accounts	381	375	6	381	375	6
Net Taxable Sales	14,516,018	12,774,464	13.6 %	125,021,777	113,565,237	10.1 %
Net Sales Tax	509,837	449,232	13.5 %	4,387,851	3,988,215	10.0 %
Delinquent Sales Tax	877	207	-	11,364	11,669	-
Use Tax	5,234	6,168	(15.1) %	51,409	42,823	20.0 %
Delinquent Use Tax	0	0	-	0	257	-
Other Revenue	96	0	-	819	708	-
Total Revenue	516,044	455,607	13.3 %	4,451,443	4,043,672	10.1 %
% of Total Revenue	5.4 %	6.2 %	(0.8) %	6.0 %	6.1 %	(0.1) %

SALES AND USE TAX

September

2022

ACCOUNT GROUPS

10000 Unclassified

	September 2022	September 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	2,610	2,559	51	2,610	2,559	51
Net Taxable Sales	24,403,912	20,243,079	20.6 %	182,767,701	174,986,812	4.4 %
Net Sales Tax	831,023	699,516	18.8 %	6,162,763	5,939,822	3.8 %
Delinquent Sales Tax	6,664	7,267	-	261,716	188,091	-
Use Tax	51,247	16,871	203.8 %	182,928	171,717	6.5 %
Delinquent Use Tax	0	1,141	-	6,942	152,766	-
Other Revenue	0	0	-	28,185	56,237	-
Total Revenue	888,934	724,795	22.6 %	6,642,534	6,508,633	2.1 %
% of Total Revenue	9.2 %	9.8 %	(0.6) %	9.0 %	9.9 %	(0.9) %

11000 Home Occupations

Active Accounts	161	171	(10)	161	171	(10)
Net Taxable Sales	755,063	824,738	(8.4) %	5,627,830	6,107,958	(7.9) %
Net Sales Tax	26,040	28,248	(7.8) %	192,864	208,336	(7.4) %
Delinquent Sales Tax	0	151	-	1,038	2,785	-
Use Tax	5	53	(90.6) %	128	66	93.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	92	0	-	870	82	-
Total Revenue	26,137	28,452	(8.1) %	194,900	211,269	(7.7) %
% of Total Revenue	0.3 %	0.4 %	(0.1) %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

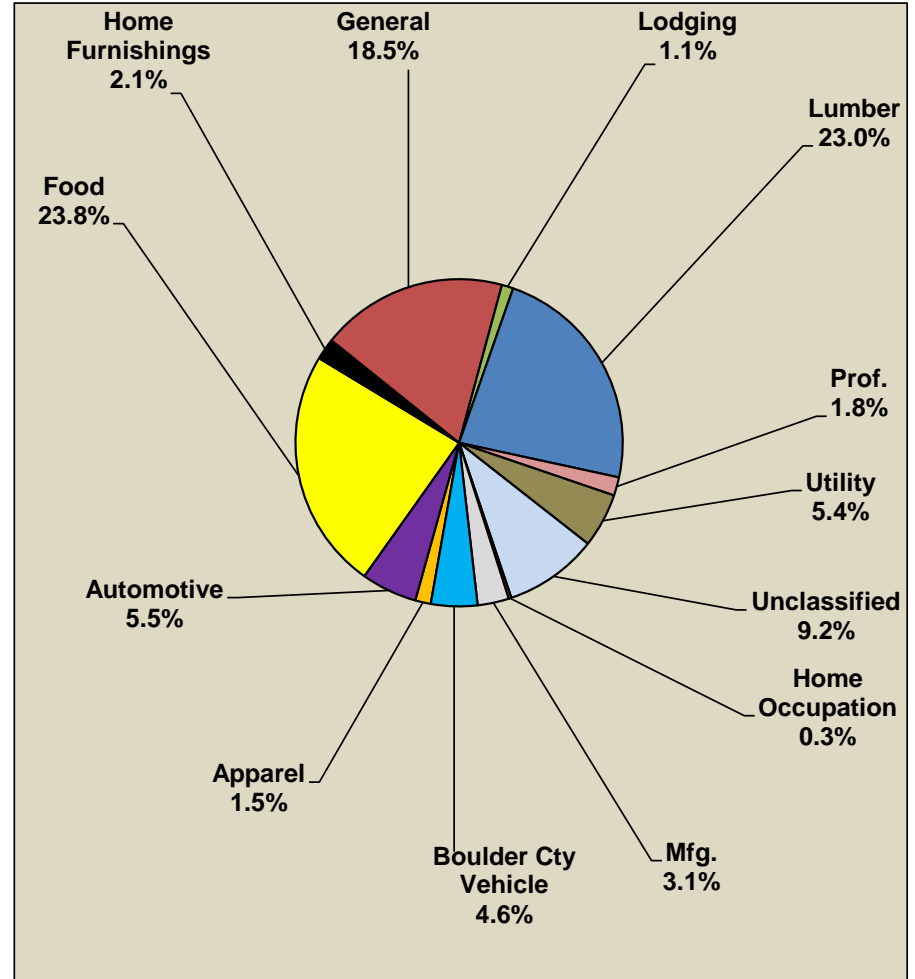
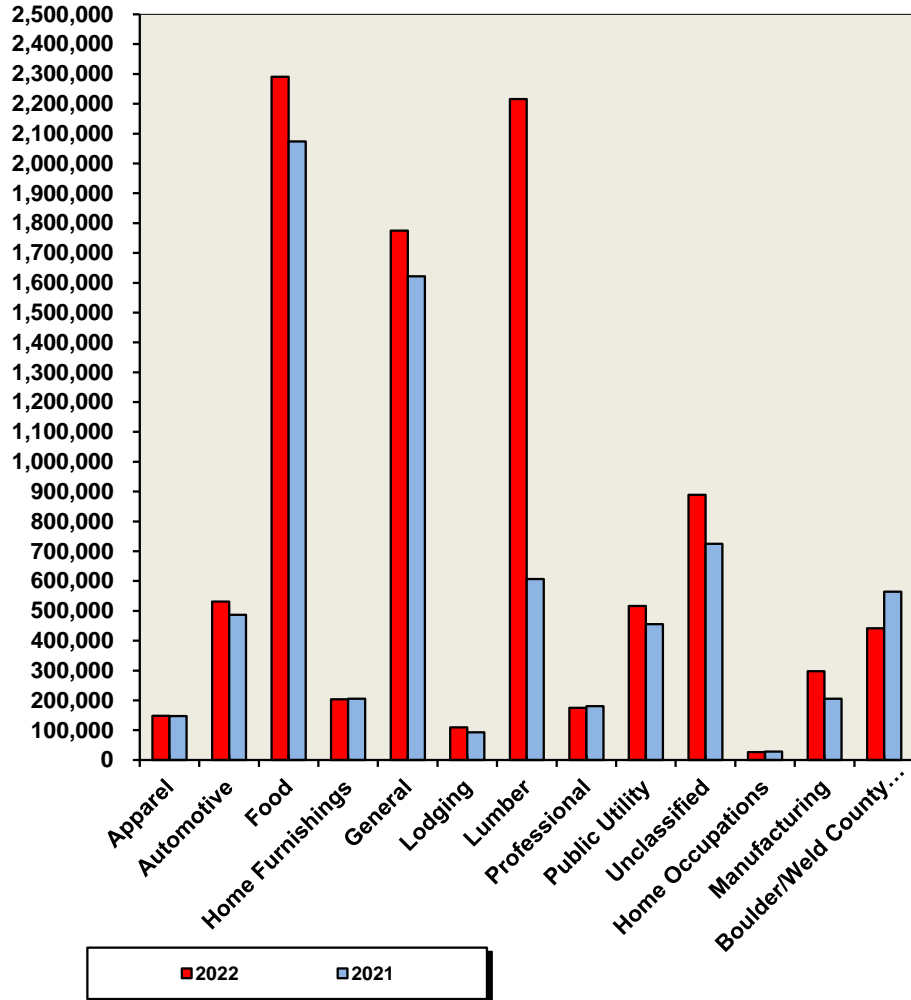
Active Accounts	206	208	(2)	206	208	(2)
Net Taxable Sales	2,431,861	1,824,018	33.3 %	25,620,761	11,181,010	129.1 %
Net Sales Tax	83,401	60,857	37.0 %	926,766	407,223	127.6 %
Delinquent Sales Tax	1,730	2,697	-	7,788	20,420	-
Use Tax	191,156	138,178	38.3 %	2,704,498	2,139,246	26.4 %
Delinquent Use Tax	103	3,235	-	156,000	71,367	-
Other Revenue	21,151	663	-	91,214	12,272	-
Total Revenue	297,541	205,630	44.7 %	3,886,266	2,650,528	46.6 %
% of Total Revenue	3.1 %	2.8 %	0.3 %	5.3 %	4.0 %	1.3 %

00000 Boulder/Weld County Vehicle

Use Tax	441,405	564,165	(21.8) %	4,292,718	4,369,872	(1.8) %
% of Total Revenue	4.6 %	7.6 %	(3.0) %	5.8 %	6.6 %	(0.8) %

Net Sales & Use Tax by Industry Type

For The Month Of
September
2022



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

September
2022

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		September 2022	September 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
Apparel 01000	93	Net Taxable Sales	4,185,091	4,180,371	0.1 %	31,438,725	31,327,255	0.4 %
		Total Revenue	148,158	147,125	0.7 %	1,108,852	1,101,641	0.7 %
Automotive 02000	372	Net Taxable Sales	14,781,769	13,766,308	7.4 %	131,347,277	119,518,178	9.9 %
		Total Revenue	531,008	486,966	9.0 %	4,648,824	4,229,942	9.9 %
Food 03000	664	Net Taxable Sales	64,222,783	58,988,679	8.9 %	555,883,817	510,617,353	8.9 %
		Total Revenue	2,290,146	2,074,023	10.4 %	19,771,717	18,293,466	8.1 %
Home Furnishings 04000	379	Net Taxable Sales	5,770,304	5,849,594	(1.4) %	46,567,651	44,159,734	5.5 %
		Total Revenue	203,670	205,501	(0.9) %	1,639,521	1,560,392	5.1 %
General 05000	1,333	Net Taxable Sales	49,425,929	45,864,081	7.8 %	427,288,424	397,849,528	7.4 %
		Total Revenue	1,775,171	1,622,151	9.4 %	15,199,818	14,167,257	7.3 %
Lodging 06000	184	Net Taxable Sales	3,118,418	2,618,736	19.1 %	23,707,696	17,587,914	34.8 %
		Total Revenue	109,695	92,630	18.4 %	828,917	618,319	34.1 %
Lumber 07000	983	Net Taxable Sales	16,965,309	17,107,773	(0.8) %	129,297,297	127,057,058	1.8 %
		Total Revenue	2,216,283	607,152	265.0 %	9,737,195	7,122,633	36.7 %
Professional 08000	2,090	Net Taxable Sales	4,457,129	4,339,662	2.7 %	31,571,185	28,719,574	9.9 %
		Total Revenue	175,269	180,319	(2.8) %	1,369,304	1,186,679	15.4 %
Public Utility 09000	381	Net Taxable Sales	14,516,018	12,774,464	13.6 %	125,021,777	113,565,237	10.1 %
		Total Revenue	516,044	455,607	13.3 %	4,451,443	4,043,672	10.1 %
Unclassified 10000	2,610	Net Taxable Sales	24,403,912	20,243,079	20.6 %	182,767,701	174,986,812	4.4 %
		Total Revenue	888,934	724,795	22.6 %	6,642,534	6,508,633	2.1 %
Home Occupations 11000	161	Net Taxable Sales	755,063	824,738	(8.4) %	5,627,830	6,107,958	(7.9) %
		Total Revenue	26,137	28,452	(8.1) %	194,900	211,269	(7.7) %
Manufacturing 12000	206	Net Taxable Sales	2,431,861	1,824,018	33.3 %	25,620,761	11,181,010	129.1 %
		Total Revenue	297,541	205,630	44.7 %	3,886,266	2,650,528	46.6 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	441,405	564,165	(21.8) %	4,292,718	4,369,872	(1.8) %
GRAND TOTALS	9,458	Net Taxable Sales	205,033,586	188,381,503	8.8 %	1,716,140,141	1,582,677,611	8.4 %
		Total Revenue	9,619,461	7,394,516	30.1 %	73,772,009	66,064,303	11.7 %

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

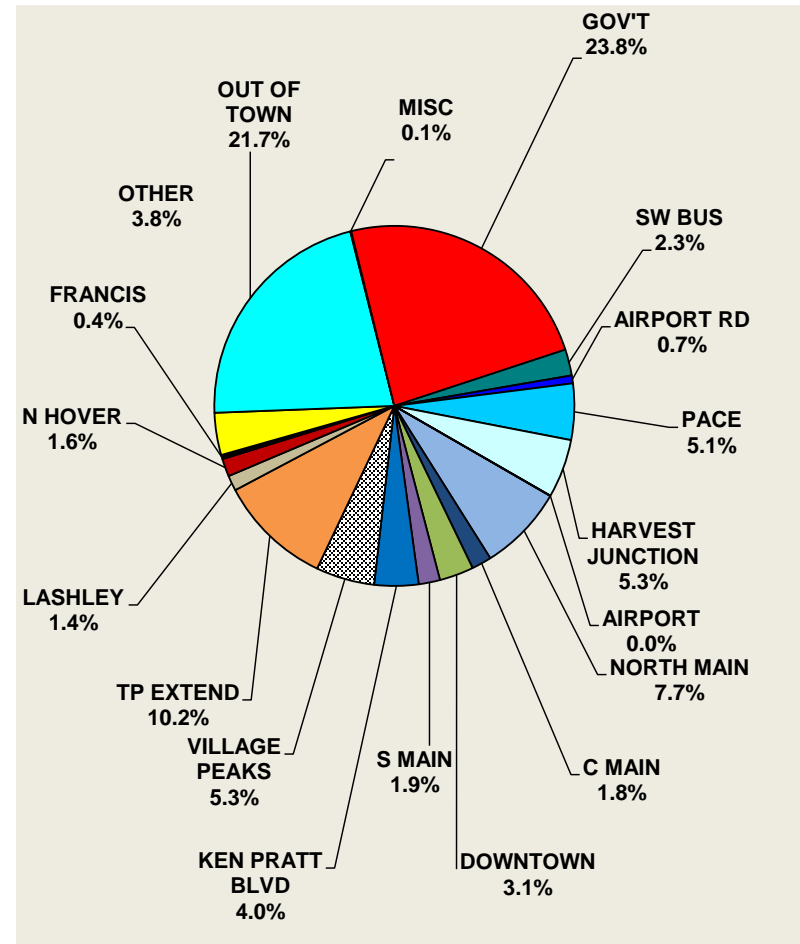
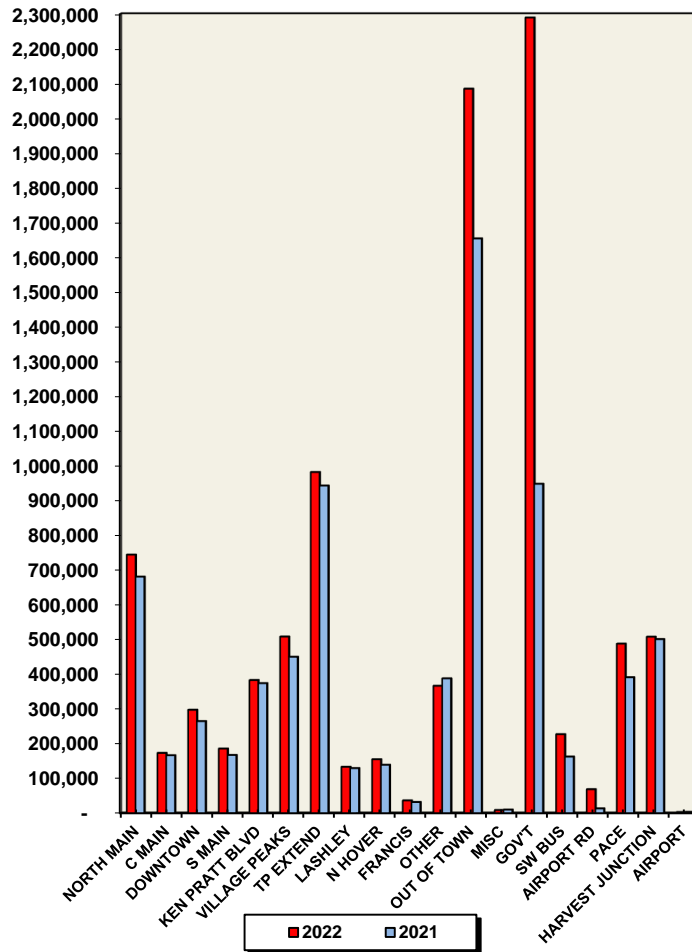
September

2022

LOCATION		% OF TOTAL	September 2022	September 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.2%	20,911,493	19,066,913	9.7 %	183,847,257	175,909,397	4.5 %
	Total Revenue	7.7%	742,294	679,033	9.3 %	6,527,256	6,269,215	4.1 %
CENTRAL MAIN	Net Taxable Sales	2.4%	4,893,095	4,858,698	0.7 %	42,911,113	40,918,724	4.9 %
	Total Revenue	1.8%	172,195	165,560	4.0 %	1,502,852	1,434,895	4.7 %
DOWNTOWN	Net Taxable Sales	4.0%	8,159,335	7,460,220	9.4 %	66,800,220	57,801,041	15.6 %
	Total Revenue	3.1%	295,933	263,409	12.3 %	2,380,789	2,068,994	15.1 %
SOUTH MAIN	Net Taxable Sales	2.5%	5,061,351	4,669,728	8.4 %	42,664,301	41,061,449	3.9 %
	Total Revenue	1.9%	184,615	166,202	11.1 %	1,532,827	1,467,605	4.4 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.2%	10,760,269	10,482,827	2.6 %	99,181,289	93,398,288	6.2 %
	Total Revenue	4.0%	381,255	372,260	2.4 %	3,520,280	3,380,543	4.1 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.9%	14,167,567	12,537,431	13.0 %	125,456,954	110,532,721	13.5 %
	Total Revenue	5.3%	506,421	448,251	13.0 %	4,501,914	4,034,556	11.6 %
TW PKS SQ EXTENDED	Net Taxable Sales	13.5%	27,589,727	26,539,962	4.0 %	243,745,996	231,877,502	5.1 %
	Total Revenue	10.2%	980,229	941,245	4.1 %	8,689,844	8,298,311	4.7 %
LASHLEY	Net Taxable Sales	1.7%	3,553,671	3,584,368	(0.9) %	34,667,863	32,534,643	6.6 %
	Total Revenue	1.4%	132,305	128,565	2.9 %	1,238,586	1,170,834	5.8 %
NORTH HOVER	Net Taxable Sales	2.1%	4,342,633	3,919,492	10.8 %	37,086,209	32,198,348	15.2 %
	Total Revenue	1.6%	153,909	137,999	11.5 %	1,314,635	1,202,232	9.3 %
FRANCIS	Net Taxable Sales	0.4%	907,181	1,118,583	(18.9) %	8,665,712	8,433,925	2.7 %
	Total Revenue	0.4%	35,914	31,297	14.8 %	307,403	303,448	1.3 %
ALL OTHERS	Net Taxable Sales	4.5%	9,162,167	8,014,115	14.3 %	71,436,706	61,901,579	15.4 %
	Total Revenue	3.8%	364,812	386,081	(5.5) %	3,227,918	2,867,290	12.6 %
OUT OF TOWN	Net Taxable Sales	28.3%	58,017,615	50,746,651	14.3 %	445,910,190	396,764,956	12.4 %
	Total Revenue	21.7%	2,084,010	1,652,843	26.1 %	15,966,497	14,168,800	12.7 %
MISCELLANEOUS	Net Taxable Sales	0.1%	225,730	266,700	(15.4) %	1,674,739	2,253,053	(25.7) %
	Total Revenue	0.1%	8,319	9,478	(12.2) %	59,614	96,745	(38.4) %
CITY, BLDR CO	Net Taxable Sales	3.5%	7,087,193	6,798,316	4.2 %	54,081,075	52,189,411	3.6 %
	Total Revenue	23.8%	2,288,834	946,316	141.9 %	11,273,728	8,911,614	26.5 %
SW BUSINESS	Net Taxable Sales	1.8%	3,602,427	2,863,237	25.8 %	31,150,088	18,578,159	67.7 %
	Total Revenue	2.3%	225,801	161,621	39.7 %	2,167,698	1,228,555	76.4 %
AIRPORT ROAD	Net Taxable Sales	0.3%	538,047	370,663	45.2 %	4,763,074	4,095,462	16.3 %
	Total Revenue	0.7%	68,008	12,931	425.9 %	875,406	1,153,081	(24.1) %
PACE	Net Taxable Sales	5.7%	11,759,924	10,880,397	8.1 %	103,133,302	100,993,315	2.1 %
	Total Revenue	5.1%	486,044	389,300	24.9 %	4,472,507	3,653,390	22.4 %
HARVEST JUNCTION	Net Taxable Sales	6.9%	14,241,530	14,138,110	0.7 %	118,478,519	120,762,290	(1.9) %
	Total Revenue	5.3%	506,042	499,158	1.4 %	4,187,740	4,329,920	(3.3) %
AIRPORT	Net Taxable Sales	0.0%	52,631	65,092	(19.1) %	485,534	473,348	2.6 %
	Total Revenue	0.0%	2,521	2,967	(15.0) %	24,515	24,275	1.0 %
TOTALS	Net Taxable Sales	100%	205,033,586	188,381,503	8.8 %	1,716,140,141	1,582,677,611	8.4 %
	Total Revenue	100%	9,619,461	7,394,516	30.1 %	73,772,009	66,064,303	11.7 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

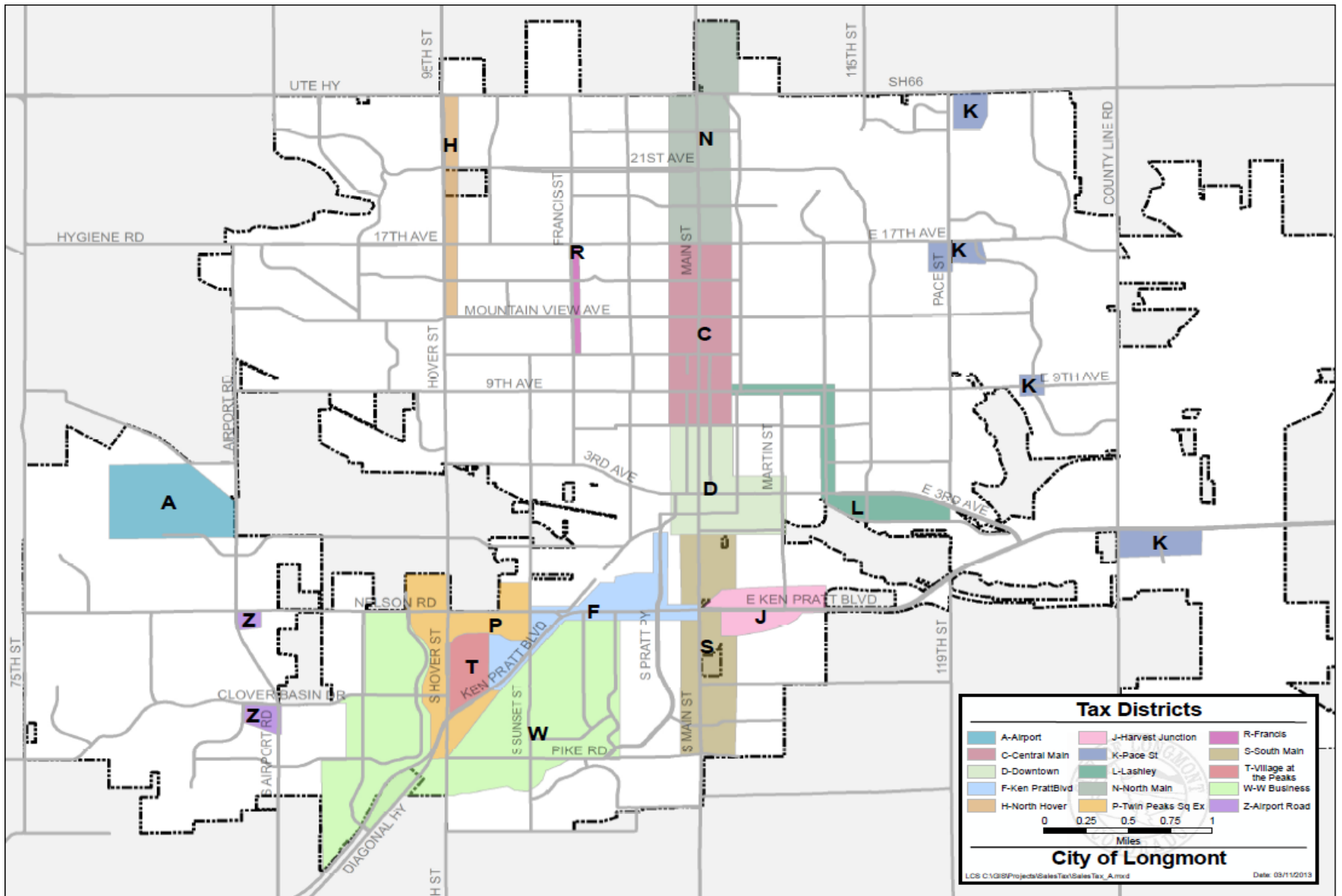
For The Month Of
September
2022



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

September

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		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 458,671	42.7 %	\$ 321,440			

SPECIAL MARIJUANA TAX

September 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		0.0 %			0.0 %	
November		0.0 %			0 %	
December		0.0 %			0.0 %	
Total	\$ 423,023	(10.0) %	\$ 469,936			