

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**September 2023**

#### SUMMARY

Total Taxes This Month:	\$	<b>9,140,678</b>
Compared to Last Year:		<b>9,619,461</b>
Percentage change:		<b>-5.0%</b>

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## September 2023

### Overview

**Month of September:** Total Sales and Use Tax for the month of September decreased overall by 5.0% compared to last year. Current Sales Tax collection increased by 9.9% and current Use Tax collection decreased 50.6%.

**Year to Date:** Total Sales and Use Tax through September increased by 2.4% for 2023. The Sales Tax component increased by 6.0% and the Use Tax component decreased by 14.4%.

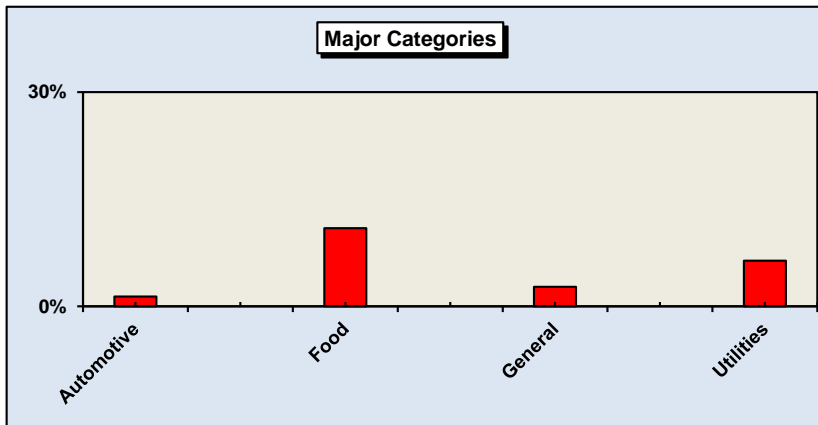
**Important note in understanding year-to-year comparative basis within this report:**

**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.

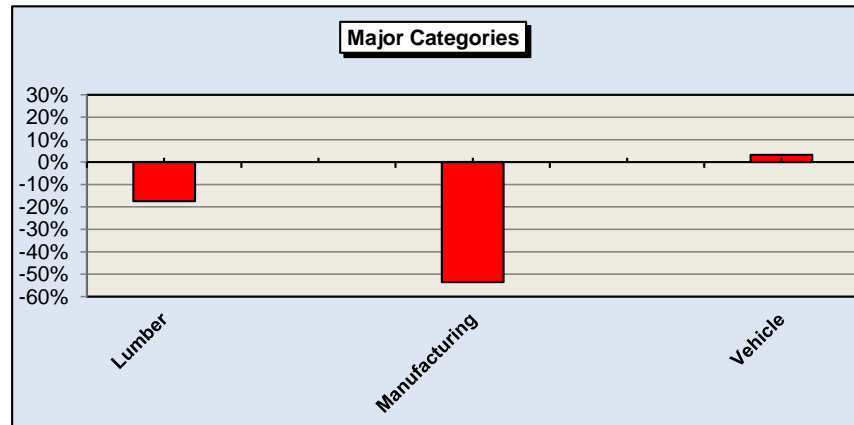
### Sales Tax Activity

The *Automotive*, *Food*, *General* and *Utilities* categories all showed increases of 1.4%, 10.9%, 2.7%, and 6.4%, respectively, when compared to 2022 year to date.



### Use Tax Activity

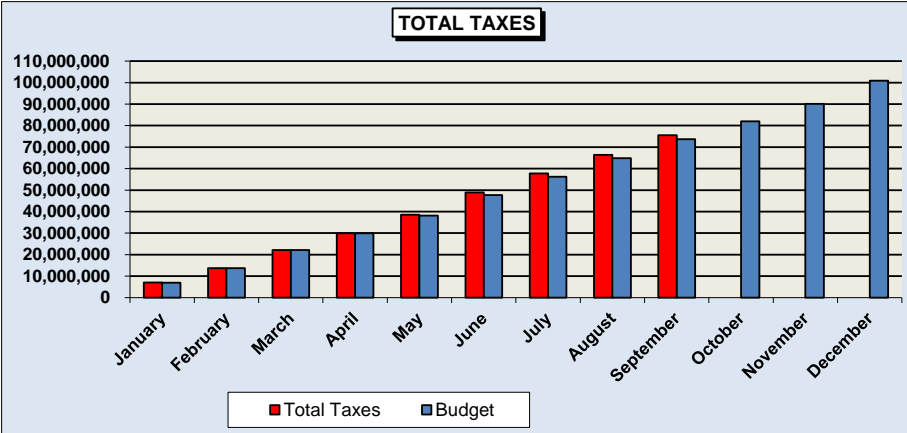
The *Lumber* and *Manufacturing* categories decreased 17.5% and 53.6%, respectively. However, the *Vehicle* category showed an increase of 3.3% when compared to 2022 year to date.



**SALES & USE TAX - BUDGET TO ACTUAL**

**September  
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	7,285,504	1,332,045	8,617,549
September	8,875,675	73,685,950	73.1	7,974,638	1,166,040	9,140,678
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>\$ 64,306,130</b>	<b>11,202,011</b>	<b>75,508,141</b>



**Revenue Growth Per Fund / Current Year to Previous Year  
September 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	29,010,057	6,304,326	35,314,383	30,753,976	5,394,734	36,148,709	6.0%	-14.4%	2.36%	1.77%
PIF Fund	5,119,427	1,112,509	6,231,937	5,427,177	952,008	6,379,185	6.0%	-14.4%	2.36%	1.77%
Streets Fund	12,892,642	2,781,319	15,673,961	13,662,801	2,380,031	16,042,832	6.0%	-14.4%	2.35%	1.71%
Open Space	3,438,019	741,690	4,179,708	3,643,394	634,675	4,278,069	6.0%	-14.4%	2.35%	1.71%
Public Safety	9,970,304	2,150,915	12,121,219	10,565,895	1,840,563	12,406,457	6.0%	-14.4%	2.35%	1.71%
LURA	250,803	-	250,803	252,888	-	252,888	0.8%	0.0%	0.8%	-8.77%
All Funds Total	60,681,252	13,090,758	73,772,010	64,306,130	11,202,011	75,508,141	6.0%	-14.4%	2.4%	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 nine months is that the General Fund sales and use tax is up by 2.36%. 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 nine months, The PIF sales and use tax revenue increased by 2.36%. 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 nine months, the Street Fund sales and use tax revenue increased by 2.35%. 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 nine months, the Open Space Fund sales and use tax revenue increased by 2.35%. 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 nine months, Public Safety sales and use tax revenue increased by 2.35%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

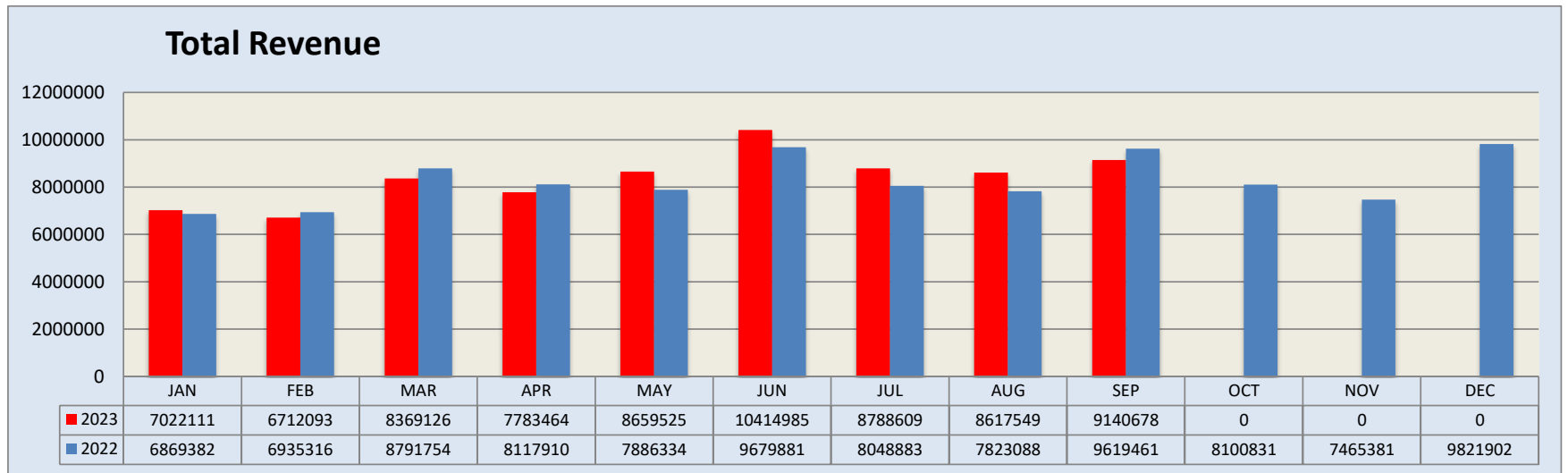
**LURA** For 2023, an amount of \$275,929 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax 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

	September 2023	September 2022	INC (DEC)	2023 YTD 2023	2022 YTD 2022	INC (DEC)
Active Accounts	9,671	9,457	214	9,671	9,457	214
Net Taxable Sales	226,156,468	205,033,586	10.3 %	1,824,234,315	1,716,140,141	6.3 %
<b>Net Sales Tax</b>	7,862,661	7,151,526	<b>9.9 %</b>	63,286,361	59,480,336	<b>6.4 %</b>
Delinquent Sales Tax	77,400	55,722	-	765,813	878,250	-
<b>Use Tax</b>	1,165,558	2,357,168	<b>(50.6) %</b>	10,952,623	12,796,650	<b>(14.4) %</b>
Delinquent Use Tax	482	840	-	249,389	294,108	-
Other Revenue*	34,577	54,205	-	253,954	322,665	-
<b>Total Revenue</b>	<b>9,140,678</b>	<b>9,619,461</b>	<b>(5.0) %</b>	<b>75,508,140</b>	<b>73,772,009</b>	<b>2.4 %</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

## September

## 2023

### ACCOUNT GROUPS

#### 01000 Apparel

	September 2023	September 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	87	93	(6)	87	93	(6)
Net Taxable Sales	4,058,284	4,185,091	(3.0) %	31,015,714	31,438,725	(1.3) %
<b>Net Sales Tax</b>	142,550	146,852	<b>(2.9) %</b>	1,041,536	1,100,401	<b>(5.3) %</b>
Delinquent Sales Tax	102	247	-	48,377	3,453	-
<b>Use Tax</b>	137	363	<b>(62.3) %</b>	3,763	1,801	<b>108.9 %</b>
Delinquent Use Tax	18	581	-	6,538	581	-
Other Revenue	36	115	-	8,040	2,616	-
<b>Total Revenue</b>	<b>142,843</b>	<b>148,158</b>	<b>(3.6) %</b>	<b>1,108,254</b>	<b>1,108,852</b>	<b>(0.1) %</b>
% of Total Revenue	1.6 %	1.5 %	0.1 %	1.5 %	1.5 %	0.0 %

#### 02000 Automotive

Active Accounts	380	372	8	380	372	8
Net Taxable Sales	14,957,567	14,781,769	1.2 %	133,105,342	131,347,277	1.3 %
<b>Net Sales Tax</b>	521,477	520,755	<b>0.1 %</b>	4,608,544	4,546,210	<b>1.4 %</b>
Delinquent Sales Tax	3,482	4,079	-	61,463	63,595	-
<b>Use Tax</b>	4,477	5,271	<b>(15.1) %</b>	36,442	28,613	<b>27.4 %</b>
Delinquent Use Tax	0	0	-	6,222	1,484	-
Other Revenue	5,107	903	-	20,168	8,922	-
<b>Total Revenue</b>	<b>534,543</b>	<b>531,008</b>	<b>0.7 %</b>	<b>4,732,839</b>	<b>4,648,824</b>	<b>1.8 %</b>
% of Total Revenue	5.8 %	5.5 %	0.3 %	6.3 %	6.3 %	0.0 %

#### 03000 Food

Active Accounts	661	664	(3)	661	664	(3)
Net Taxable Sales	72,956,846	64,222,783	13.6 %	613,905,768	555,883,817	10.4 %
<b>Net Sales Tax</b>	2,544,442	2,256,197	<b>12.8 %</b>	21,452,168	19,338,745	<b>10.9 %</b>
Delinquent Sales Tax	23,888	9,618	-	137,973	211,653	-
<b>Use Tax</b>	13,029	17,413	<b>(25.2) %</b>	162,748	124,614	<b>30.6 %</b>
Delinquent Use Tax	0	0	-	10,950	25,949	-
Other Revenue	5,981	6,918	-	69,437	70,756	-
<b>Total Revenue</b>	<b>2,587,340</b>	<b>2,290,146</b>	<b>13.0 %</b>	<b>21,833,276</b>	<b>19,771,717</b>	<b>10.4 %</b>
% of Total Revenue	28.3 %	23.8 %	4.5 %	28.9 %	26.8 %	2.1 %

# SALES AND USE TAX

## September

## 2023

### ACCOUNT GROUPS

#### 04000 Home Furnishings

	September 2023	September 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	376	379	(3)	376	379	(3)
Net Taxable Sales	5,284,126	5,770,304	(8.4) %	42,503,202	46,567,651	(8.7) %
<b>Net Sales Tax</b>	180,430	199,242	<b>(9.4) %</b>	1,452,393	1,594,638	<b>(8.9) %</b>
Delinquent Sales Tax	4,490	2,766	-	33,602	32,419	-
<b>Use Tax</b>	1,084	1,197	<b>(9.4) %</b>	10,460	10,491	<b>(0.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	6,831	465	-	17,071	1,973	-
<b>Total Revenue</b>	<b>192,835</b>	<b>203,670</b>	<b>(5.3) %</b>	<b>1,513,526</b>	<b>1,639,521</b>	<b>(7.7) %</b>
% of Total Revenue	2.1 %	2.1 %	0.0 %	2.0 %	2.2 %	(0.2) %

#### 05000 General

Active Accounts	1,581	1,333	248	1,581	1,333	248
Net Taxable Sales	51,767,039	49,425,929	4.7 %	438,849,073	427,288,424	2.7 %
<b>Net Sales Tax</b>	1,815,629	1,717,296	<b>5.7 %</b>	15,295,255	14,889,655	<b>2.7 %</b>
Delinquent Sales Tax	6,472	25,140	-	131,543	174,448	-
<b>Use Tax</b>	8,976	8,415	<b>6.7 %</b>	61,553	60,003	<b>2.6 %</b>
Delinquent Use Tax	11	141	-	13,328	18,670	-
Other Revenue	367	24,179	-	45,207	57,042	-
<b>Total Revenue</b>	<b>1,831,455</b>	<b>1,775,171</b>	<b>3.2 %</b>	<b>15,546,886</b>	<b>15,199,818</b>	<b>2.3 %</b>
% of Total Revenue	20.0 %	18.5 %	1.5 %	20.6 %	20.6 %	0.0 %

#### 06000 Lodging

Active Accounts	196	184	12	196	184	12
Net Taxable Sales	3,146,409	3,118,418	0.9 %	24,156,142	23,707,696	1.9 %
<b>Net Sales Tax</b>	107,320	109,581	<b>(2.1) %</b>	838,093	780,759	<b>7.3 %</b>
Delinquent Sales Tax	0	0	-	6,882	39,255	-
<b>Use Tax</b>	79	100	<b>(21.0) %</b>	970	2,267	<b>(57.2) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	51	14	-	1,165	6,636	-
<b>Total Revenue</b>	<b>107,450</b>	<b>109,695</b>	<b>(2.0) %</b>	<b>847,110</b>	<b>828,917</b>	<b>2.2 %</b>
% of Total Revenue	1.2 %	1.1 %	0.1 %	1.1 %	1.1 %	0.0 %

# SALES AND USE TAX

## September

## 2023

### ACCOUNT GROUPS

#### 07000 Lumber

	September 2023	September 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	1,035	983	52	1,035	983	52
Net Taxable Sales	21,147,856	16,965,309	24.7 %	145,716,221	129,297,297	12.7 %
<b>Net Sales Tax</b>	740,614	600,876	<b>23.3 %</b>	5,030,379	4,513,623	<b>11.4 %</b>
Delinquent Sales Tax	316	900	-	67,801	26,967	-
<b>Use Tax</b>	449,800	1,614,235	<b>(72.1) %</b>	4,282,611	5,189,454	<b>(17.5) %</b>
Delinquent Use Tax	9	0	-	7,208	3,252	-
Other Revenue	166	272	-	11,818	3,899	-
<b>Total Revenue</b>	<b>1,190,905</b>	<b>2,216,283</b>	<b>(46.3) %</b>	<b>9,399,817</b>	<b>9,737,195</b>	<b>(3.5) %</b>
% of Total Revenue	13.0 %	23.0 %	(10.0) %	12.4 %	13.2 %	(0.8) %

#### 08000 Professional

Active Accounts	2,026	2,090	(64)	2,026	2,090	(64)
Net Taxable Sales	4,556,874	4,457,129	2.2 %	34,132,524	31,571,185	8.1 %
<b>Net Sales Tax</b>	155,759	150,426	<b>3.5 %</b>	1,166,744	1,046,061	<b>11.5 %</b>
Delinquent Sales Tax	2,851	3,701	-	24,401	44,554	-
<b>Use Tax</b>	42,486	21,127	<b>101.1 %</b>	177,319	147,726	<b>20.0 %</b>
Delinquent Use Tax	67	15	-	3,095	81,230	-
Other Revenue	391	0	-	8,374	49,733	-
<b>Total Revenue</b>	<b>201,554</b>	<b>175,269</b>	<b>15.0 %</b>	<b>1,379,933</b>	<b>1,369,304</b>	<b>0.8 %</b>
% of Total Revenue	2.2 %	1.8 %	0.4 %	1.8 %	1.9 %	(0.1) %

#### 09000 Public Utility

Active Accounts	377	381	(4)	377	381	(4)
Net Taxable Sales	14,593,673	14,516,018	0.5 %	132,934,191	125,021,777	6.3 %
<b>Net Sales Tax</b>	510,888	509,837	<b>0.2 %</b>	4,667,416	4,387,851	<b>6.4 %</b>
Delinquent Sales Tax	2,703	877	-	13,257	11,364	-
<b>Use Tax</b>	2,694	5,234	<b>(48.5) %</b>	43,665	51,409	<b>(15.1) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	639	96	-	1,388	819	-
<b>Total Revenue</b>	<b>516,924</b>	<b>516,044</b>	<b>0.2 %</b>	<b>4,725,726</b>	<b>4,451,443</b>	<b>6.2 %</b>
% of Total Revenue	5.7 %	5.4 %	0.3 %	6.3 %	6.0 %	0.3 %



# SALES AND USE TAX

## September

## 2023

### ACCOUNT GROUPS

#### 10000 Unclassified

	September 2023	September 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	2,619	2,610	9	2,619	2,610	9
Net Taxable Sales	30,784,601	24,403,912	26.1 %	203,464,156	182,767,701	11.3 %
<b>Net Sales Tax</b>	1,042,944	831,023	<b>25.5 %</b>	6,895,646	6,162,763	<b>11.9 %</b>
Delinquent Sales Tax	32,623	6,664	-	226,342	261,716	-
<b>Use Tax</b>	44,377	51,247	<b>(13.4) %</b>	483,542	182,928	<b>164.3 %</b>
Delinquent Use Tax	332	0	-	176,245	6,942	-
Other Revenue	14,822	0	-	66,747	28,185	-
<b>Total Revenue</b>	<b>1,135,098</b>	<b>888,934</b>	<b>27.7 %</b>	<b>7,848,522</b>	<b>6,642,534</b>	<b>18.2 %</b>
% of Total Revenue	12.4 %	9.2 %	3.2 %	10.4 %	9.0 %	1.4 %

#### 11000 Home Occupations

Active Accounts	153	161	(8)	153	161	(8)
Net Taxable Sales	910,940	755,063	20.6 %	5,680,808	5,627,830	0.9 %
<b>Net Sales Tax</b>	31,344	26,040	<b>20.4 %</b>	196,180	192,864	<b>1.7 %</b>
Delinquent Sales Tax	164	0	-	497	1,038	-
<b>Use Tax</b>	3	5	<b>(40.0) %</b>	17	128	<b>(86.7) %</b>
Delinquent Use Tax	0	0	-	3	0	-
Other Revenue	53	92	-	203	870	-
<b>Total Revenue</b>	<b>31,564</b>	<b>26,137</b>	<b>20.8 %</b>	<b>196,900</b>	<b>194,900</b>	<b>1.0 %</b>
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

#### 12000 Manufacturing

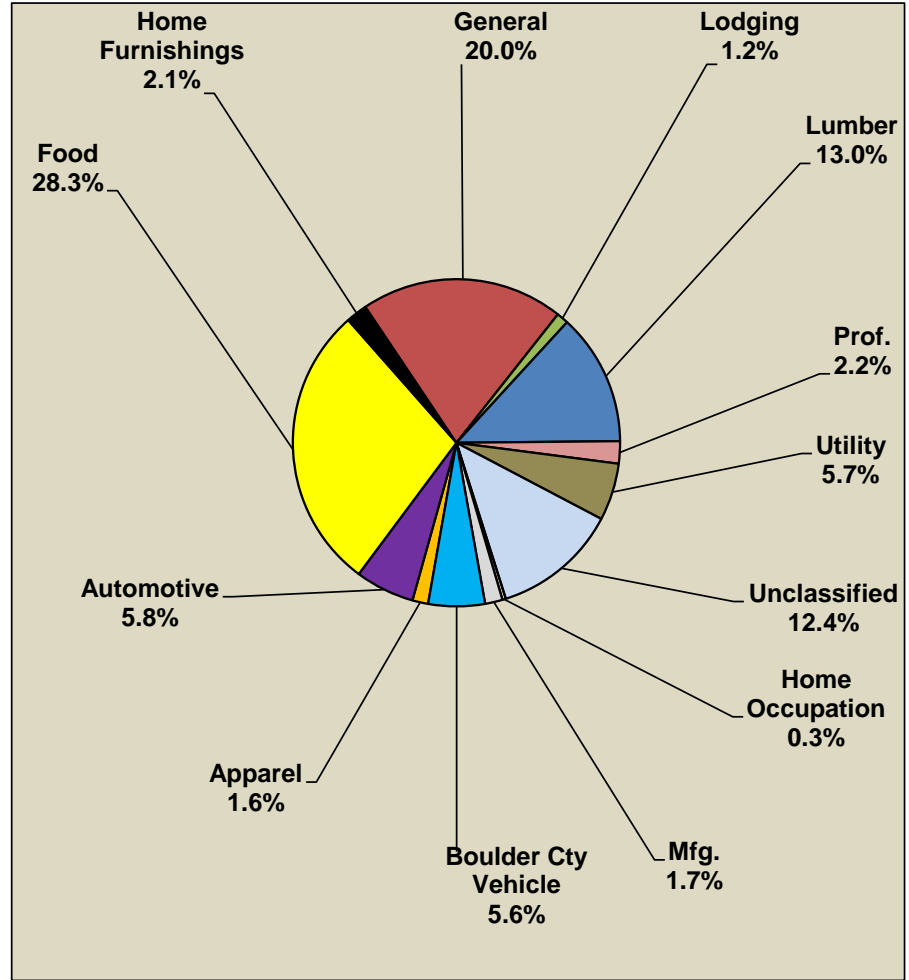
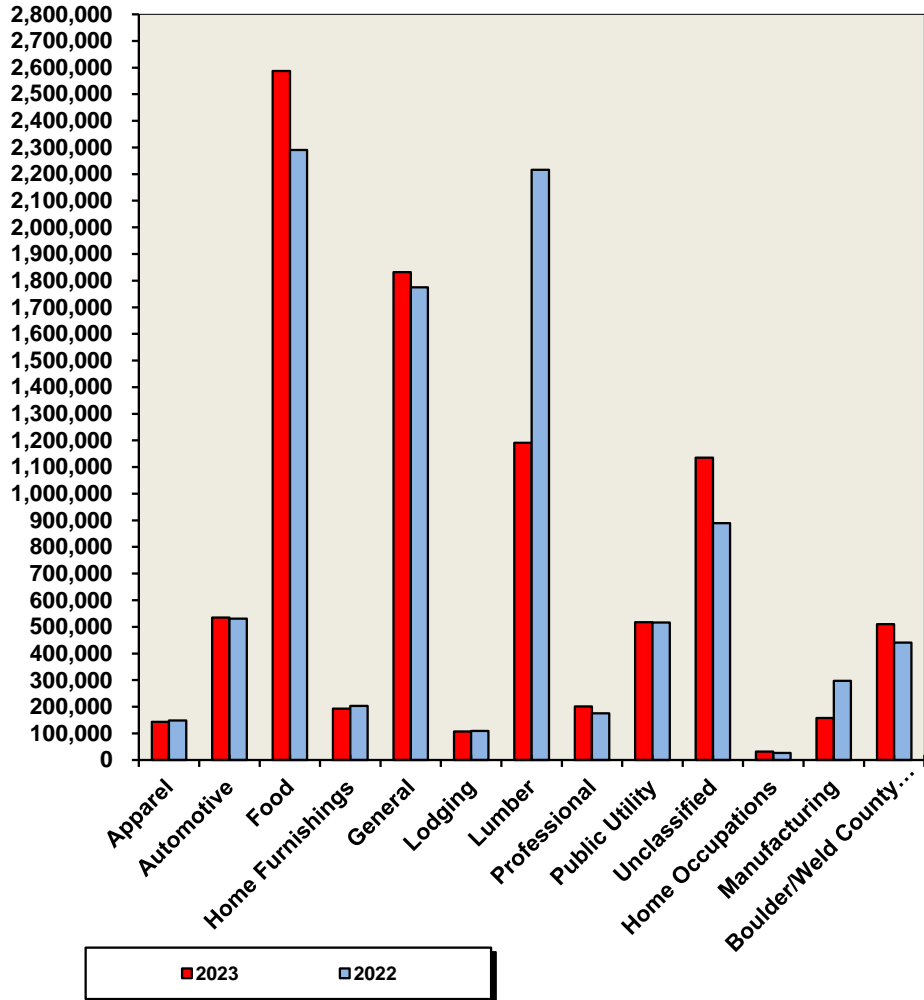
Active Accounts	179	206	(27)	179	206	(27)
Net Taxable Sales	1,992,253	2,431,861	(18.1) %	18,771,174	25,620,761	(26.7) %
<b>Net Sales Tax</b>	69,264	83,401	<b>(17.0) %</b>	642,007	926,766	<b>(30.7) %</b>
Delinquent Sales Tax	309	1,730	-	13,675	7,788	-
<b>Use Tax</b>	87,992	191,156	<b>(54.0) %</b>	1,256,219	2,704,498	<b>(53.6) %</b>
Delinquent Use Tax	45	103	-	25,800	156,000	-
Other Revenue	133	21,151	-	4,336	91,214	-
<b>Total Revenue</b>	<b>157,743</b>	<b>297,541</b>	<b>(47.0) %</b>	<b>1,942,037</b>	<b>3,886,266</b>	<b>(50.0) %</b>
% of Total Revenue	1.7 %	3.1 %	(1.4) %	2.6 %	5.3 %	(2.7) %

#### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	510,424	441,405	<b>15.6 %</b>	4,433,314	4,292,718	<b>3.3 %</b>
% of Total Revenue	5.6 %	4.6 %	1.0 %	5.9 %	5.8 %	0.1 %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**September**  
**2023**



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

September  
2023

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		September 2023	September 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
Apparel 01000	87	Net Taxable Sales	4,058,284	4,185,091	(3.0) %	31,015,714	31,438,725	(1.3) %
		Total Revenue	142,843	148,158	(3.6) %	1,108,254	1,108,852	(0.1) %
Automotive 02000	380	Net Taxable Sales	14,957,567	14,781,769	1.2 %	133,105,342	131,347,277	1.3 %
		Total Revenue	534,543	531,008	0.7 %	4,732,839	4,648,824	1.8 %
Food 03000	661	Net Taxable Sales	72,956,846	64,222,783	13.6 %	613,905,768	555,883,817	10.4 %
		Total Revenue	2,587,340	2,290,146	13.0 %	21,833,276	19,771,717	10.4 %
Home Furnishings 04000	376	Net Taxable Sales	5,284,126	5,770,304	(8.4) %	42,503,202	46,567,651	(8.7) %
		Total Revenue	192,835	203,670	(5.3) %	1,513,526	1,639,521	(7.7) %
General 05000	1,581	Net Taxable Sales	51,767,039	49,425,929	4.7 %	438,849,073	427,288,424	2.7 %
		Total Revenue	1,831,455	1,775,171	3.2 %	15,546,886	15,199,818	2.3 %
Lodging 06000	196	Net Taxable Sales	3,146,409	3,118,418	0.9 %	24,156,142	23,707,696	1.9 %
		Total Revenue	107,450	109,695	(2.0) %	847,110	828,917	2.2 %
Lumber 07000	1,035	Net Taxable Sales	21,147,856	16,965,309	24.7 %	145,716,221	129,297,297	12.7 %
		Total Revenue	1,190,905	2,216,283	(46.3) %	9,399,817	9,737,195	(3.5) %
Professional 08000	2,026	Net Taxable Sales	4,556,874	4,457,129	2.2 %	34,132,524	31,571,185	8.1 %
		Total Revenue	201,554	175,269	15.0 %	1,379,933	1,369,304	0.8 %
Public Utility 09000	377	Net Taxable Sales	14,593,673	14,516,018	0.5 %	132,934,191	125,021,777	6.3 %
		Total Revenue	516,924	516,044	0.2 %	4,725,726	4,451,443	6.2 %
Unclassified 10000	2,619	Net Taxable Sales	30,784,601	24,403,912	26.1 %	203,464,156	182,767,701	11.3 %
		Total Revenue	1,135,098	888,934	27.7 %	7,848,522	6,642,534	18.2 %
Home Occupations 11000	153	Net Taxable Sales	910,940	755,063	20.6 %	5,680,808	5,627,830	0.9 %
		Total Revenue	31,564	26,137	20.8 %	196,900	194,900	1.0 %
Manufacturing 12000	179	Net Taxable Sales	1,992,253	2,431,861	(18.1) %	18,771,174	25,620,761	(26.7) %
		Total Revenue	157,743	297,541	(47.0) %	1,942,037	3,886,266	(50.0) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	510,424	441,405	15.6 %	4,433,314	4,292,718	3.3 %
GRAND TOTALS	9,672	Net Taxable Sales	226,156,468	205,033,586	10.3 %	1,824,234,315	1,716,140,141	6.3 %
		Total Revenue	9,140,678	9,619,461	(5.0) %	75,508,140	73,772,009	2.4 %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

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<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

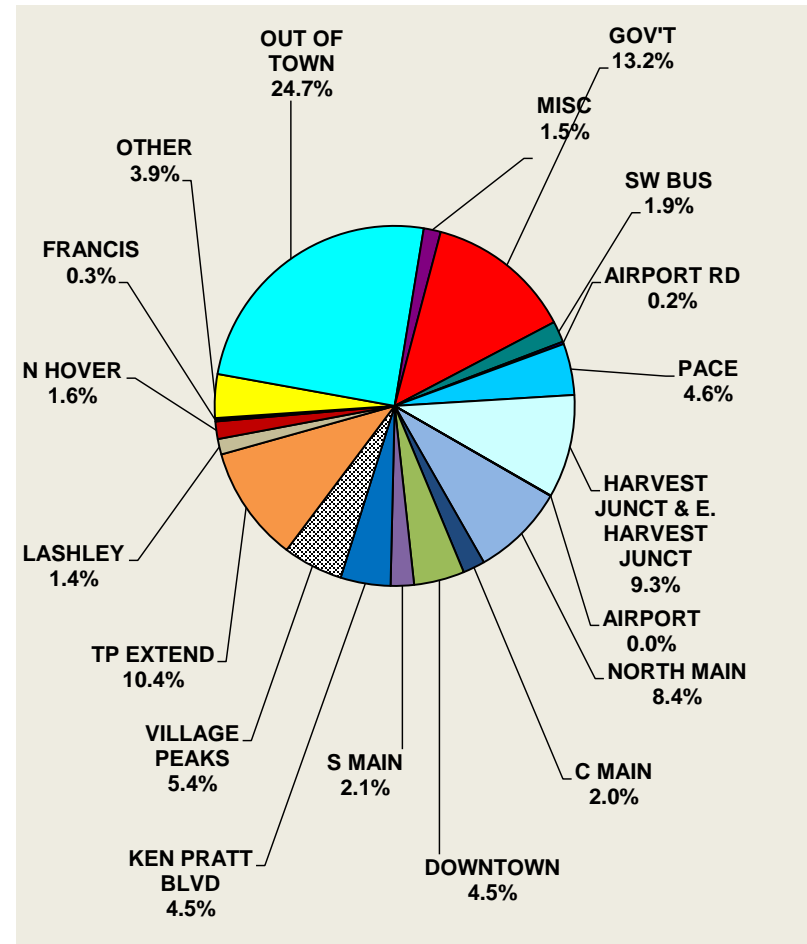
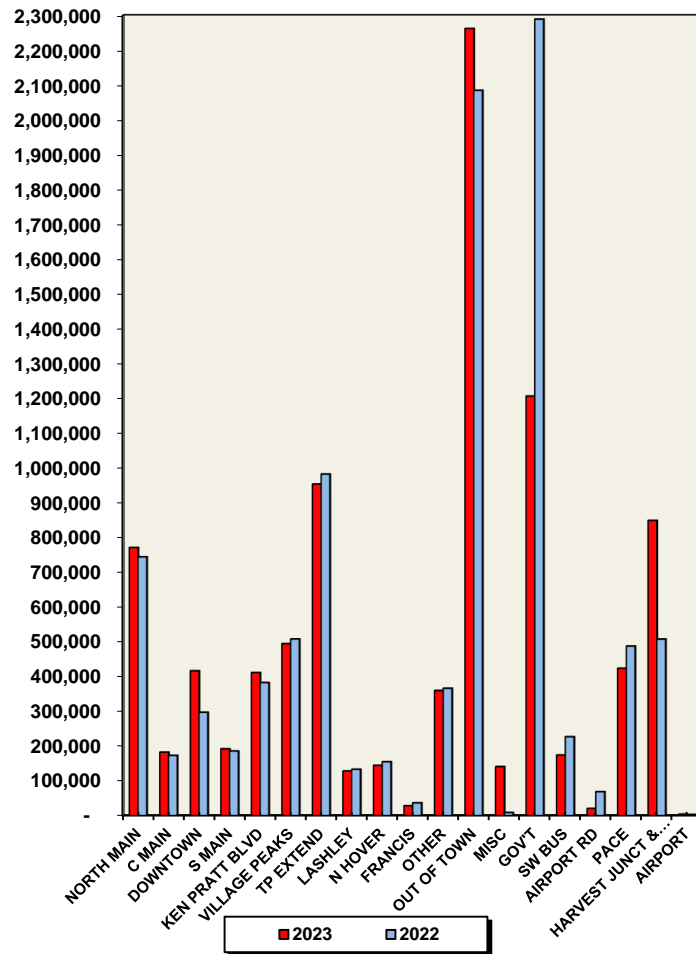
September

2023

LOCATION		% OF TOTAL	September 2023	September 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	9.5%	21,478,806	20,911,493	2.7 %	188,751,088	183,847,257	2.7 %
	Total Revenue	8.4%	769,075	742,294	3.6 %	6,721,784	6,527,256	3.0 %
CENTRAL MAIN	Net Taxable Sales	2.3%	5,140,339	4,893,095	5.1 %	42,280,558	42,911,113	(1.5) %
	Total Revenue	2.0%	181,465	172,195	5.4 %	1,505,700	1,502,852	0.2 %
DOWNTOWN	Net Taxable Sales	5.0%	11,387,659	8,159,335	39.6 %	79,712,227	66,800,220	19.3 %
	Total Revenue	4.5%	415,126	295,933	40.3 %	2,844,662	2,380,789	19.5 %
SOUTH MAIN	Net Taxable Sales	2.3%	5,268,846	5,061,351	4.1 %	43,868,420	42,664,301	2.8 %
	Total Revenue	2.1%	191,111	184,615	3.5 %	1,559,245	1,532,827	1.7 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.1%	11,514,495	10,760,269	7.0 %	103,154,156	99,181,289	4.0 %
	Total Revenue	4.5%	410,095	381,255	7.6 %	3,640,851	3,520,280	3.4 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.1%	13,772,431	14,167,567	(2.8) %	126,618,907	125,456,954	0.9 %
	Total Revenue	5.4%	493,168	506,421	(2.6) %	4,567,075	4,501,914	1.4 %
TW PKS SQ EXTENDED	Net Taxable Sales	11.9%	26,807,534	27,589,727	(2.8) %	237,549,112	243,745,996	(2.5) %
	Total Revenue	10.4%	951,496	980,229	(2.9) %	8,425,963	8,689,844	(3.0) %
LASHLEY	Net Taxable Sales	1.6%	3,559,502	3,553,671	0.2 %	33,032,634	34,667,863	(4.7) %
	Total Revenue	1.4%	127,385	132,305	(3.7) %	1,173,675	1,238,586	(5.2) %
NORTH HOVER	Net Taxable Sales	1.8%	4,065,096	4,342,633	(6.4) %	37,870,880	37,086,209	2.1 %
	Total Revenue	1.6%	143,636	153,909	(6.7) %	1,340,588	1,314,635	2.0 %
FRANCIS	Net Taxable Sales	0.3%	772,582	907,181	(14.8) %	7,065,607	8,665,712	(18.5) %
	Total Revenue	0.3%	27,631	35,914	(23.1) %	269,592	307,403	(12.3) %
ALL OTHERS	Net Taxable Sales	3.7%	8,426,886	9,162,167	(8.0) %	71,445,066	71,436,706	0.0 %
	Total Revenue	3.9%	358,533	364,812	(1.7) %	3,065,599	3,227,918	(5.0) %
OUT OF TOWN	Net Taxable Sales	28.0%	63,371,869	58,017,615	9.2 %	487,065,314	445,910,190	9.2 %
	Total Revenue	24.7%	2,261,837	2,084,010	8.5 %	17,381,574	15,966,497	8.9 %
MISCELLANEOUS	Net Taxable Sales	1.7%	3,807,700	225,730	1,586.8 %	5,376,402	1,674,739	221.0 %
	Total Revenue	1.5%	140,021	8,319	1,583.1 %	195,496	59,614	227.9 %
CITY, BLDR CO	Net Taxable Sales	3.4%	7,604,213	7,087,193	7.3 %	57,648,006	54,081,075	6.6 %
	Total Revenue	13.2%	1,204,548	2,288,834	(47.4) %	10,637,974	11,273,728	(5.6) %
SW BUSINESS	Net Taxable Sales	1.4%	3,108,187	3,602,427	(13.7) %	25,797,174	31,150,088	(17.2) %
	Total Revenue	1.9%	173,051	225,801	(23.4) %	1,922,330	2,167,698	(11.3) %
AIRPORT ROAD	Net Taxable Sales	0.2%	501,077	538,047	(6.9) %	5,146,843	4,763,074	8.1 %
	Total Revenue	0.2%	19,891	68,008	(70.8) %	348,552	875,406	(60.2) %
PACE	Net Taxable Sales	5.1%	11,591,562	11,759,924	(1.4) %	103,810,183	103,133,302	0.7 %
	Total Revenue	4.6%	422,251	486,044	(13.1) %	3,886,477	4,472,507	(13.1) %
HARVEST JUNCT & E. HARVEST JUNCT	Net Taxable Sales	10.6%	23,904,145	14,241,530	67.8 %	167,654,130	118,478,519	41.5 %
	Total Revenue	9.3%	846,935	506,042	67.4 %	5,999,433	4,187,740	43.3 %
AIRPORT	Net Taxable Sales	0.0%	73,539	52,631	39.7 %	387,608	485,534	(20.2) %
	Total Revenue	0.0%	3,423	2,521	35.8 %	21,570	24,515	(12.0) %
TOTALS	Net Taxable Sales	100%	226,156,468	205,033,586	10.3 %	1,824,234,315	1,716,140,141	6.3 %
	Total Revenue	100%	9,140,678	9,619,461	(5.0) %	75,508,140	73,772,009	2.4 %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

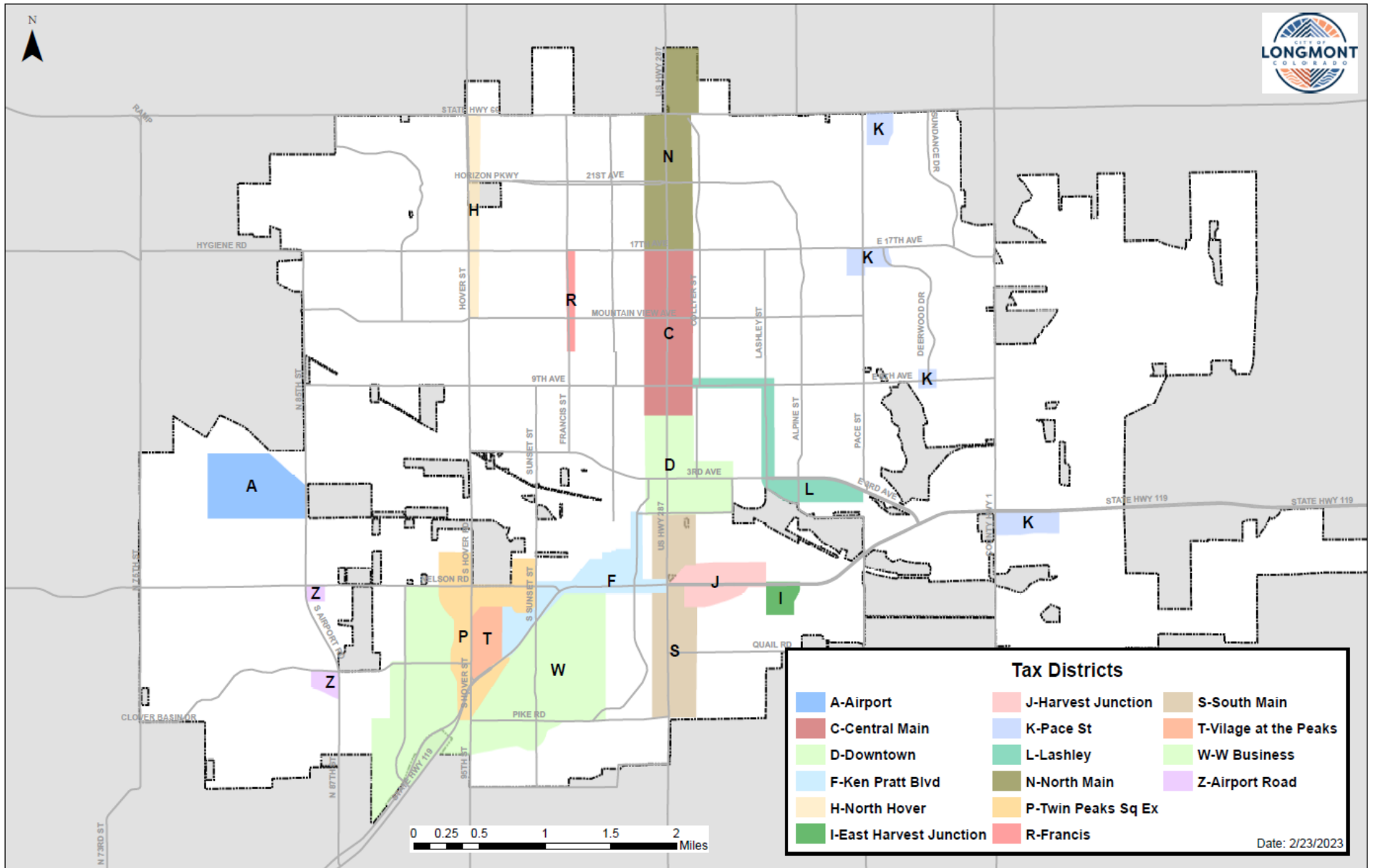
For The Month Of  
**September**  
**2023**



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

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<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

## September

### 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>	52,598	10.9 %	47,433	197,241	3.4 %	190,800
<b>June</b>	78,088	21.7 %	64,144	275,329	8.0 %	254,944
<b>July</b>	64,385	8.6 %	59,265	339,714	8.1 %	314,209
<b>August</b>	61,983	9.1 %	56,828	401,697	8.3 %	371,037
<b>September</b>	56,796	(35.2) %	87,634	458,493	(0.0) %	458,671
<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>\$ 458,493</b>	(0.0) %	<b>\$ 458,671</b>			

# SPECIAL MARIJUANA TAX

## September 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>	46,156	(7.4) %	49,845	233,013	(4.6) %	244,208
<b>June</b>	32,779	(29.5) %	46,466	265,792	(8.6) %	290,675
<b>July</b>	66,035	38.7 %	47,612	331,827	(1.9) %	338,286
<b>August</b>	47,738	28.3 %	37,198	379,565	1.1 %	375,484
<b>September</b>	47,398	(0.3) %	47,538	426,963	0.9 %	423,023
<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>\$ 426,963</b>	0.9 %	<b>\$ 423,023</b>			