

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

August 2022

SUMMARY

Total Taxes This Month:	\$	7,823,088
Compared to Last Year:		8,617,951
Percentage change:		-9.2%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

August 2022

Overview

Month of August: Total Sales and Use Tax for the month of August decreased overall by 9.2% compared to last year. Current Sales Tax collection increased by 3.1% and current Use Tax collection decreased 43.5%.

Year to Date: Total Sales and Use Tax through August increased by 9.3% for 2022. The Sales Tax component increased by 8.0% and the Use Tax component increased by 16.8%.

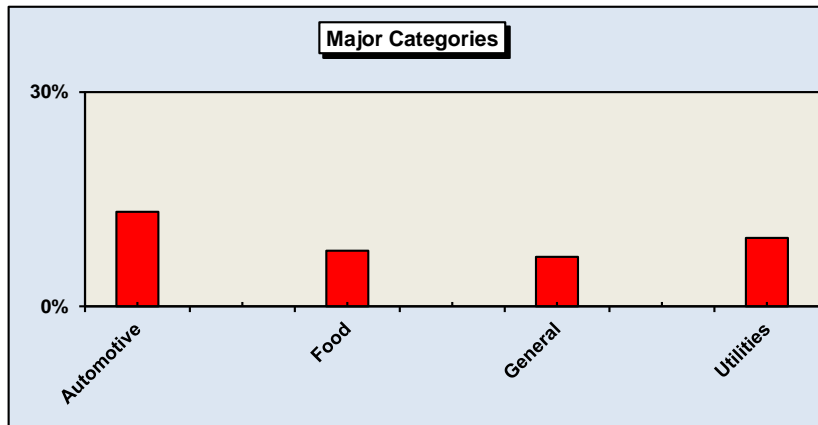
Important note in understanding year-to-year comparative basis within this report:

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.

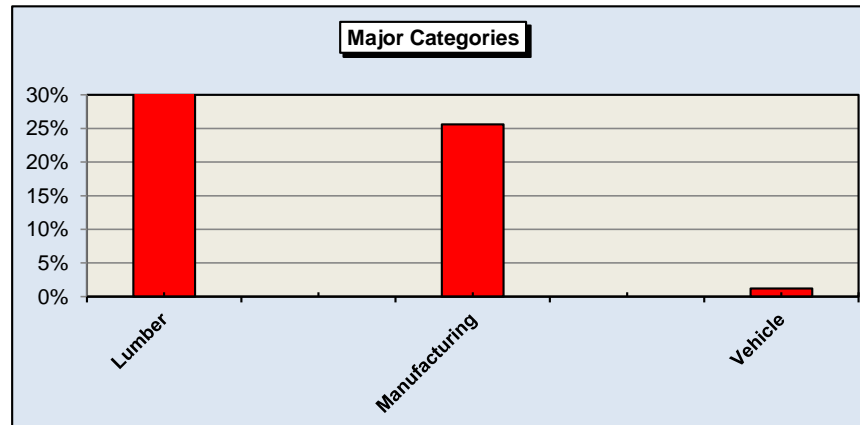
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 13.2%, 7.8%, 6.9%, and 9.6%, respectively; when compared to 2021 year to date.



Use Tax Activity

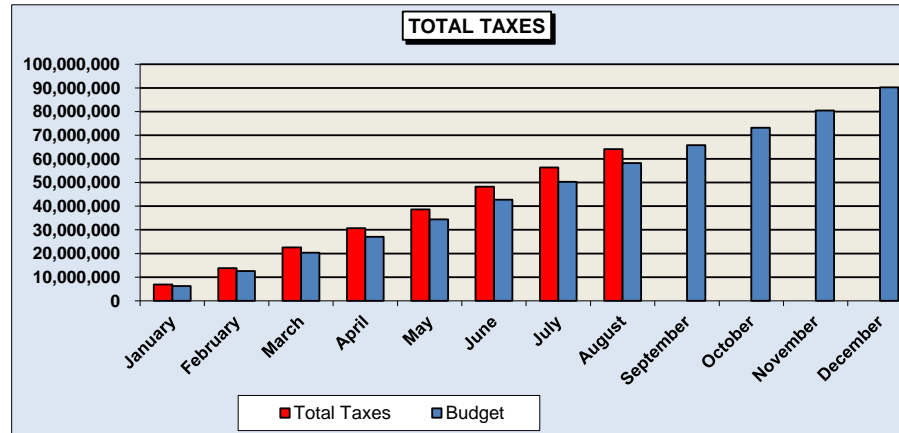
The *Lumber*, *Manufacturing*, and *Vehicle* categories showed increases of 35.8%, 25.6%, and 1.2% respectively; when compared to 2021 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

August
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			-
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			\$ 53,419,799	10,732,750	64,152,549



**Revenue Growth Per Fund / Current Year to Previous Year
August 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	23,672,826	4,423,671	28,096,497	25,537,099	5,168,742	30,705,841	7.9%	16.8%	9.29%	-0.51%
PIF Fund	4,177,550	780,621	4,958,170	4,506,551	912,112	5,418,663	7.9%	16.8%	9.29%	-0.51%
Streets Fund	10,513,635	1,951,614	12,465,248	11,349,837	2,280,325	13,630,163	8.0%	16.8%	9.35%	-0.49%
Open Space	2,803,634	520,439	3,324,072	3,026,607	608,092	3,634,698	8.0%	16.8%	9.34%	-0.49%
Public Safety	8,130,556	1,509,287	9,639,843	8,777,204	1,763,480	10,540,684	8.0%	16.8%	9.34%	-0.49%
LURA	185,957	-	185,957	222,501	-	222,501	19.7%	0.0%	19.7%	3.20%
All Funds Total	49,484,157	9,185,631	58,669,789	53,419,799	10,732,750	64,152,549	8.0%	16.8%	9.3%	-0.49%
				Budgeted Increase			-0.94%	2.02%	-0.49%	

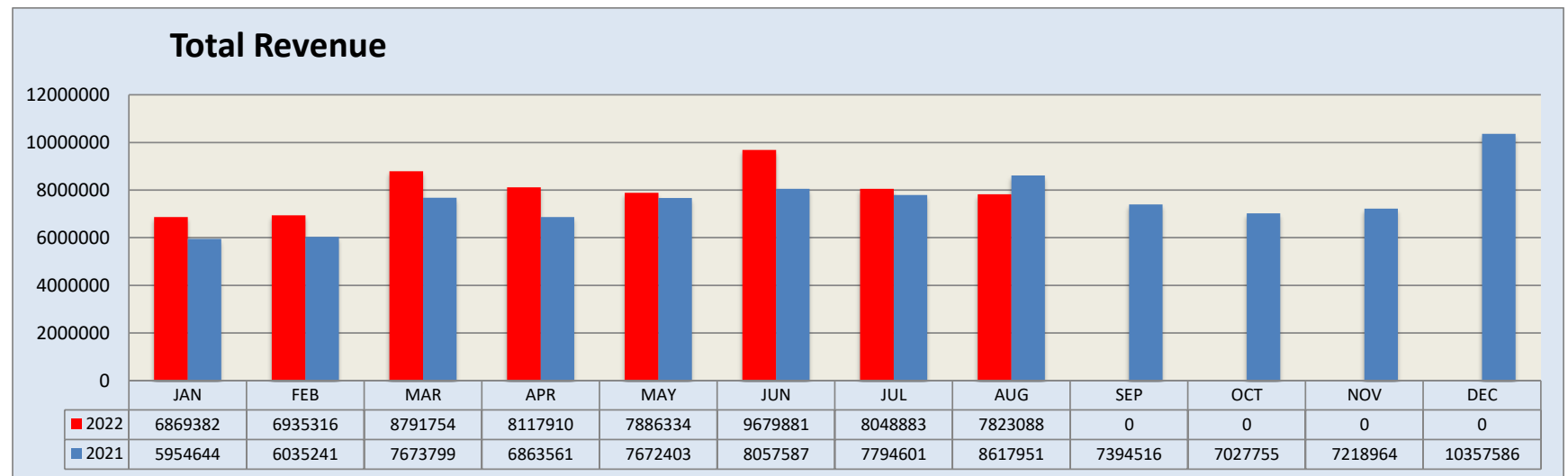
General Fund	The allocation of both the sales tax and the use tax to the General Fund is 85% of the 2% non-earmarked sales and use tax. The result after eight months is that the General Fund sales and use tax is up by 9.29%. The 2022 budget only relies on a 0.51% decrease in sales and use tax revenue.
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 eight months, The PIF sales and use tax revenue increased by 9.29%. 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 eight months, the Street Fund sales and use tax revenue increased by 9.35%. 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 eight months, the Open Space Fund sales and use tax revenue increased by 9.34%. 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 eight months, Public Safety sales and use tax revenue increased by 9.34%. 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

	August			2022		
	August 2022	August 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	9,392	8,830	562	9,392	8,830	562
Net Taxable Sales	190,589,387	187,295,097	1.8 %	1,511,106,555	1,394,296,108	8.4 %
Net Sales Tax	6,623,143	6,423,293	3.1 %	52,328,810	48,449,288	8.0 %
Delinquent Sales Tax	81,114	141,490	-	822,528	776,852	-
Use Tax	1,070,477	1,895,485	(43.5) %	10,439,482	8,908,384	17.2 %
Delinquent Use Tax	84	69,021	-	293,268	277,247	-
Other Revenue*	48,270	88,662	-	268,460	258,016	-
Total Revenue	7,823,088	8,617,951	(9.2) %	64,152,548	58,669,787	9.3 %



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

August

2022

ACCOUNT GROUPS

01000 Apparel

	August 2022	August 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	94	92	2	94	92	2
Net Taxable Sales	3,797,175	3,828,197	(0.8) %	27,253,634	27,146,884	0.4 %
Net Sales Tax	133,178	134,169	(0.7) %	953,549	942,252	1.2 %
Delinquent Sales Tax	267	411	-	3,206	6,131	-
Use Tax	739	60	1,131.7 %	1,438	911	57.8 %
Delinquent Use Tax	0	0	-	0	3,274	-
Other Revenue	38	62	-	2,501	1,948	-
Total Revenue	134,222	134,702	(0.4) %	960,694	954,516	0.6 %
% of Total Revenue	1.7 %	1.6 %	0.1 %	1.5 %	1.6 %	(0.1) %

02000 Automotive

Active Accounts	370	353	17	370	353	17
Net Taxable Sales	16,515,566	14,462,679	14.2 %	116,565,508	105,751,870	10.2 %
Net Sales Tax	574,568	504,394	13.9 %	4,025,455	3,554,648	13.2 %
Delinquent Sales Tax	5,676	3,692	-	59,516	145,266	-
Use Tax	2,092	1,957	6.9 %	23,342	17,533	33.1 %
Delinquent Use Tax	0	0	-	1,484	531	-
Other Revenue	932	301	-	8,019	24,998	-
Total Revenue	583,268	510,344	14.3 %	4,117,816	3,742,976	10.0 %
% of Total Revenue	7.5 %	5.9 %	1.6 %	6.4 %	6.4 %	0.0 %

03000 Food

Active Accounts	661	656	5	661	656	5
Net Taxable Sales	65,158,738	60,118,739	8.4 %	491,661,034	451,628,674	8.9 %
Net Sales Tax	2,280,006	2,107,468	8.2 %	17,082,548	15,846,722	7.8 %
Delinquent Sales Tax	13,661	8,057	-	202,035	171,523	-
Use Tax	16,465	10,613	55.1 %	107,201	102,399	4.7 %
Delinquent Use Tax	0	0	-	25,949	54	-
Other Revenue	8,402	31,895	-	63,838	98,745	-
Total Revenue	2,318,534	2,158,033	7.4 %	17,481,571	16,219,443	7.8 %
% of Total Revenue	29.6 %	25.0 %	4.6 %	27.3 %	27.6 %	(0.3) %

SALES AND USE TAX

August

2022

ACCOUNT GROUPS

04000 Home Furnishings

	August 2022	August 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	377	361	16	377	361	16
Net Taxable Sales	4,968,672	4,854,015	2.4 %	40,797,347	38,310,140	6.5 %
Net Sales Tax	173,132	168,191	2.9 %	1,395,396	1,331,637	4.8 %
Delinquent Sales Tax	918	1,865	-	29,653	7,581	-
Use Tax	1,467	1,037	41.5 %	9,294	11,071	(16.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	425	594	-	1,508	4,602	-
Total Revenue	175,942	171,687	2.5 %	1,435,851	1,354,891	6.0 %
% of Total Revenue	2.2 %	2.0 %	0.2 %	2.2 %	2.3 %	(0.1) %

05000 General

Active Accounts	1,305	1,053	252	1,305	1,053	252
Net Taxable Sales	49,102,833	45,695,236	7.5 %	377,862,495	351,985,447	7.4 %
Net Sales Tax	1,695,240	1,605,173	5.6 %	13,172,359	12,320,682	6.9 %
Delinquent Sales Tax	35,680	4,295	-	149,308	138,374	-
Use Tax	2,580	4,197	(38.5) %	51,588	45,478	13.4 %
Delinquent Use Tax	4	5	-	18,529	12,224	-
Other Revenue	1,833	2,455	-	32,863	28,348	-
Total Revenue	1,735,337	1,616,125	7.4 %	13,424,647	12,545,106	7.0 %
% of Total Revenue	22.2 %	18.8 %	3.4 %	20.9 %	21.4 %	(0.5) %

06000 Lodging

Active Accounts	179	149	30	179	149	30
Net Taxable Sales	3,360,108	3,125,640	7.5 %	20,589,278	14,969,178	37.5 %
Net Sales Tax	110,779	89,756	23.4 %	671,178	491,407	36.6 %
Delinquent Sales Tax	7,416	20,269	-	39,255	28,718	-
Use Tax	363	73	397.3 %	2,167	495	337.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3	4,802	-	6,622	5,069	-
Total Revenue	118,561	114,900	3.2 %	719,222	525,689	36.8 %
% of Total Revenue	1.5 %	1.3 %	0.2 %	1.1 %	0.9 %	0.2 %

SALES AND USE TAX

August

2022

ACCOUNT GROUPS

07000 Lumber

	August 2022	August 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	979	868	111	979	868	111
Net Taxable Sales	13,109,406	12,415,853	5.6 %	112,331,988	109,949,285	2.2 %
Net Sales Tax	460,924	435,113	5.9 %	3,912,747	3,830,387	2.2 %
Delinquent Sales Tax	45	1,755	-	26,067	37,624	-
Use Tax	283,507	156,608	81.0 %	3,575,219	2,633,611	35.8 %
Delinquent Use Tax	0	0	-	3,252	275	-
Other Revenue	131	383	-	3,627	13,584	-
Total Revenue	744,607	593,859	25.4 %	7,520,912	6,515,481	15.4 %
% of Total Revenue	9.5 %	6.9 %	2.6 %	11.7 %	11.1 %	0.6 %

08000 Professional

Active Accounts	2,063	2,010	53	2,063	2,010	53
Net Taxable Sales	2,772,295	3,206,385	(13.5) %	27,114,056	24,379,912	11.2 %
Net Sales Tax	93,358	103,041	(9.4) %	895,635	825,810	8.5 %
Delinquent Sales Tax	3,492	9,029	-	40,853	28,992	-
Use Tax	10,498	9,041	16.1 %	126,599	98,597	28.4 %
Delinquent Use Tax	0	8,636	-	81,215	40,875	-
Other Revenue	31,176	2,550	-	49,733	12,086	-
Total Revenue	138,524	132,297	4.7 %	1,194,035	1,006,360	18.6 %
% of Total Revenue	1.8 %	1.5 %	0.3 %	1.9 %	1.7 %	0.2 %

09000 Public Utility

Active Accounts	382	379	3	382	379	3
Net Taxable Sales	14,510,379	13,151,143	10.3 %	110,505,759	100,790,773	9.6 %
Net Sales Tax	510,457	462,986	10.3 %	3,878,014	3,538,983	9.6 %
Delinquent Sales Tax	560	46	-	10,487	11,462	-
Use Tax	4,789	6,111	(21.6) %	46,175	36,655	26.0 %
Delinquent Use Tax	0	0	-	0	257	-
Other Revenue	0	6	-	723	708	-
Total Revenue	515,806	469,149	9.9 %	3,935,399	3,588,065	9.7 %
% of Total Revenue	6.6 %	5.4 %	1.2 %	6.1 %	6.1 %	0.0 %

SALES AND USE TAX

August

2022

ACCOUNT GROUPS

10000 Unclassified

	August 2022	August 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	2,610	2,530	80	2,610	2,530	80
Net Taxable Sales	15,484,261	23,546,567	(34.2) %	158,363,789	154,743,733	2.3 %
Net Sales Tax	528,629	720,313	(26.6) %	5,331,740	5,240,306	1.7 %
Delinquent Sales Tax	13,320	83,900	-	255,052	180,824	-
Use Tax	11,052	12,189	(9.3) %	131,681	154,846	(15.0) %
Delinquent Use Tax	80	60,380	-	6,942	151,625	-
Other Revenue	3,313	44,168	-	28,185	56,237	-
Total Revenue	556,394	920,950	(39.6) %	5,753,600	5,783,838	(0.5) %
% of Total Revenue	7.1 %	10.7 %	(3.6) %	9.0 %	9.9 %	(0.9) %

11000 Home Occupations

Active Accounts	162	169	(7)	162	169	(7)
Net Taxable Sales	503,469	527,587	(4.6) %	4,872,767	5,283,220	(7.8) %
Net Sales Tax	17,348	18,056	(3.9) %	166,824	180,088	(7.4) %
Delinquent Sales Tax	5	153	-	1,038	2,634	-
Use Tax	76	0	0.0 %	123	13	846.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	215	0	-	778	82	-
Total Revenue	17,644	18,209	(3.1) %	168,763	182,817	(7.7) %
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

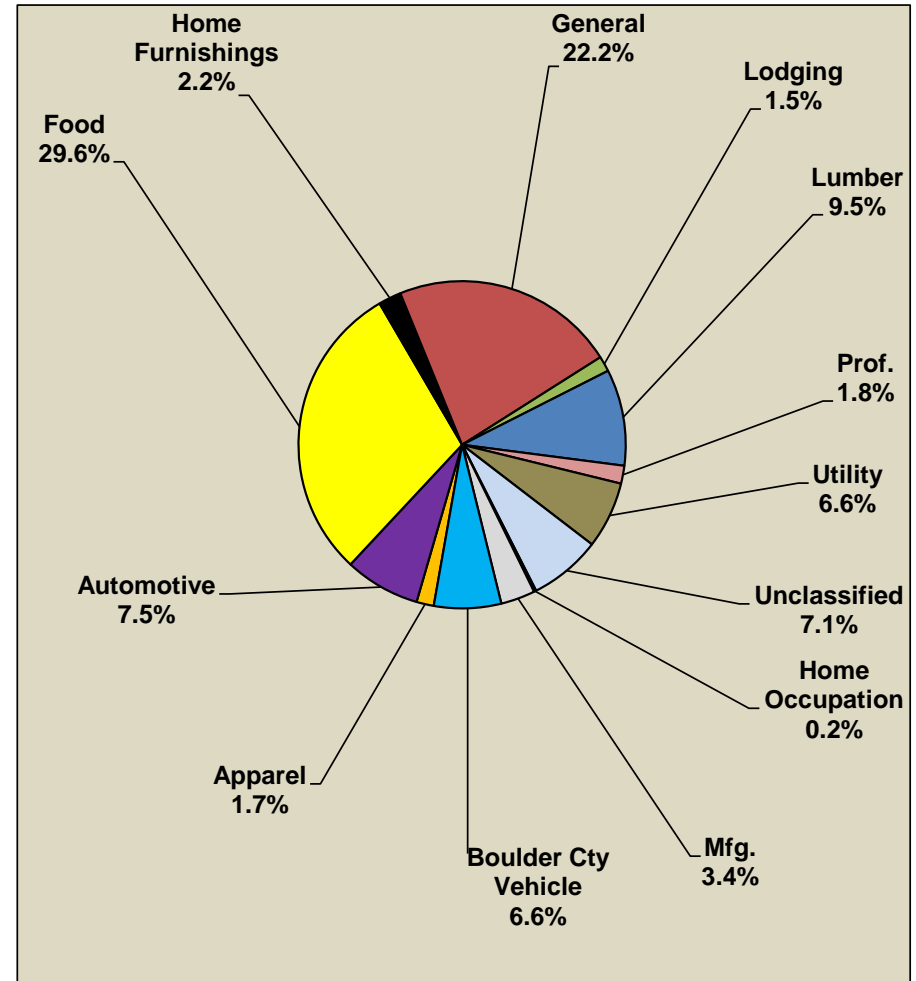
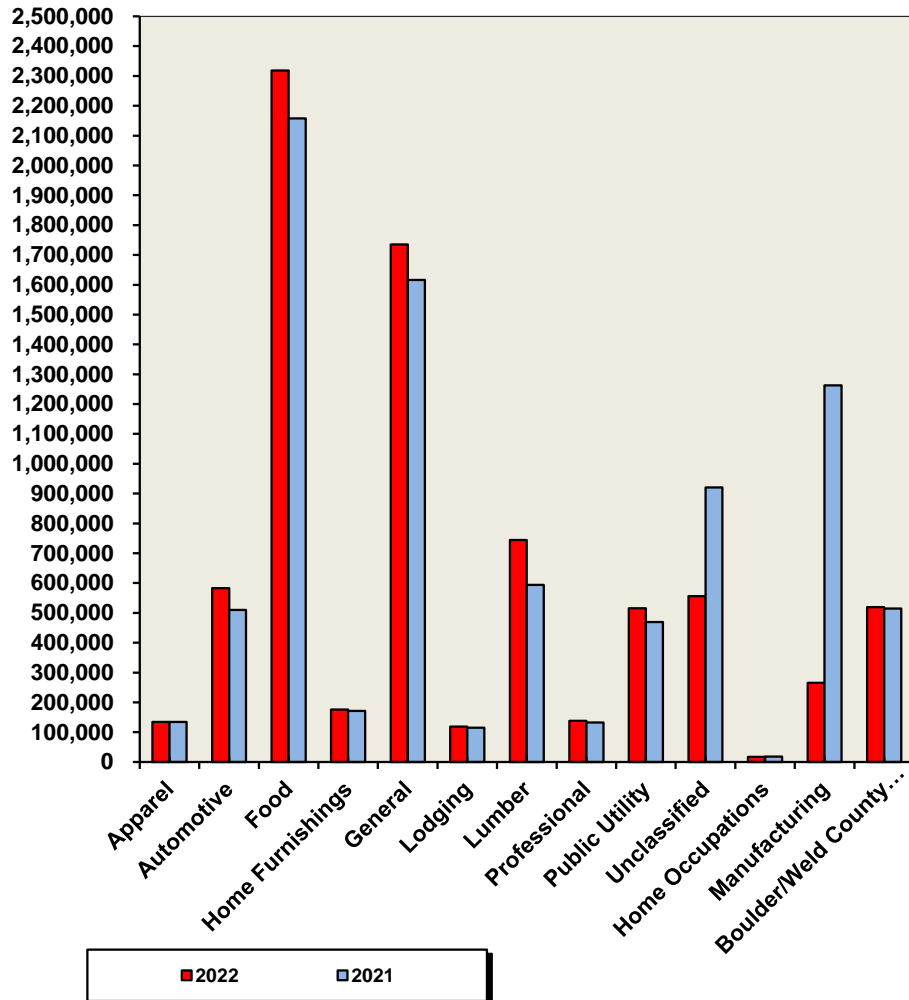
Active Accounts	209	209	0	209	209	0
Net Taxable Sales	1,306,485	2,363,056	(44.7) %	23,188,900	9,356,992	147.8 %
Net Sales Tax	45,524	74,633	(39.0) %	843,365	346,366	143.5 %
Delinquent Sales Tax	74	8,018	-	6,058	17,723	-
Use Tax	218,000	1,179,115	(81.5) %	2,513,342	2,001,068	25.6 %
Delinquent Use Tax	0	0	-	155,897	68,132	-
Other Revenue	1,802	1,446	-	70,063	11,609	-
Total Revenue	265,400	1,263,212	(79.0) %	3,588,725	2,444,898	46.8 %
% of Total Revenue	3.4 %	14.7 %	(11.3) %	5.6 %	4.2 %	1.4 %

00000 Boulder/Weld County Vehicle

Use Tax	518,849	514,484	0.8 %	3,851,313	3,805,707	1.2 %
% of Total Revenue	6.6 %	6.0 %	0.6 %	6.0 %	6.5 %	(0.5) %

Net Sales & Use Tax by Industry Type

For The Month Of
August
2022



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

		August 2022						
ACCOUNT GROUP	ACTIVE		August	August	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2022	2021	(DECR)	2022	2021	(DECR)
Apparel	94	Net Taxable Sales	3,797,175	3,828,197	(0.8) %	27,253,634	27,146,884	0.4 %
01000		Total Revenue	134,222	134,702	(0.4) %	960,694	954,516	0.6 %
Automotive	370	Net Taxable Sales	16,515,566	14,462,679	14.2 %	116,565,508	105,751,870	10.2 %
02000		Total Revenue	583,268	510,344	14.3 %	4,117,816	3,742,976	10.0 %
Food	661	Net Taxable Sales	65,158,738	60,118,739	8.4 %	491,661,034	451,628,674	8.9 %
03000		Total Revenue	2,318,534	2,158,033	7.4 %	17,481,571	16,219,443	7.8 %
Home Furnishings	377	Net Taxable Sales	4,968,672	4,854,015	2.4 %	40,797,347	38,310,140	6.5 %
04000		Total Revenue	175,942	171,687	2.5 %	1,435,851	1,354,891	6.0 %
General	1,305	Net Taxable Sales	49,102,833	45,695,236	7.5 %	377,862,495	351,985,447	7.4 %
05000		Total Revenue	1,735,337	1,616,125	7.4 %	13,424,647	12,545,106	7.0 %
Lodging	179	Net Taxable Sales	3,360,108	3,125,640	7.5 %	20,589,278	14,969,178	37.5 %
06000		Total Revenue	118,561	114,900	3.2 %	719,222	525,689	36.8 %
Lumber	979	Net Taxable Sales	13,109,406	12,415,853	5.6 %	112,331,988	109,949,285	2.2 %
07000		Total Revenue	744,607	593,859	25.4 %	7,520,912	6,515,481	15.4 %
Professional	2,063	Net Taxable Sales	2,772,295	3,206,385	(13.5) %	27,114,056	24,379,912	11.2 %
08000		Total Revenue	138,524	132,297	4.7 %	1,194,035	1,006,360	18.6 %
Public Utility	382	Net Taxable Sales	14,510,379	13,151,143	10.3 %	110,505,759	100,790,773	9.6 %
09000		Total Revenue	515,806	469,149	9.9 %	3,935,399	3,588,065	9.7 %
Unclassified	2,610	Net Taxable Sales	15,484,261	23,546,567	(34.2) %	158,363,789	154,743,733	2.3 %
10000		Total Revenue	556,394	920,950	(39.6) %	5,753,600	5,783,838	(0.5) %
Home Occupations	162	Net Taxable Sales	503,469	527,587	(4.6) %	4,872,767	5,283,220	(7.8) %
11000		Total Revenue	17,644	18,209	(3.1) %	168,763	182,817	(7.7) %
Manufacturing	209	Net Taxable Sales	1,306,485	2,363,056	(44.7) %	23,188,900	9,356,992	147.8 %
12000		Total Revenue	265,400	1,263,212	(79.0) %	3,588,725	2,444,898	46.8 %
Boulder/Weld County Vehicle	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	518,849	514,484	0.8 %	3,851,313	3,805,707	1.2 %
GRAND TOTALS	9,393	Net Taxable Sales	190,589,387	187,295,097	1.8 %	1,511,106,555	1,394,296,108	8.4 %
		Total Revenue	7,823,088	8,617,951	(9.2) %	64,152,548	58,669,787	9.3 %

ACCOUNT GROUP

INDUSTRY DESCRIPTIONS

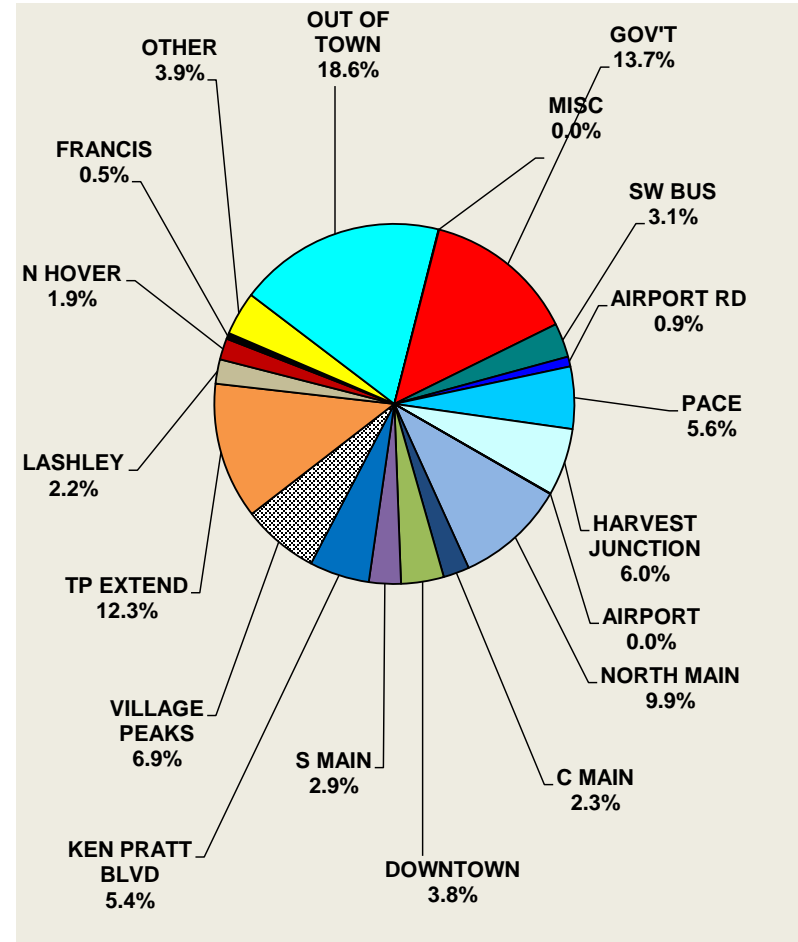
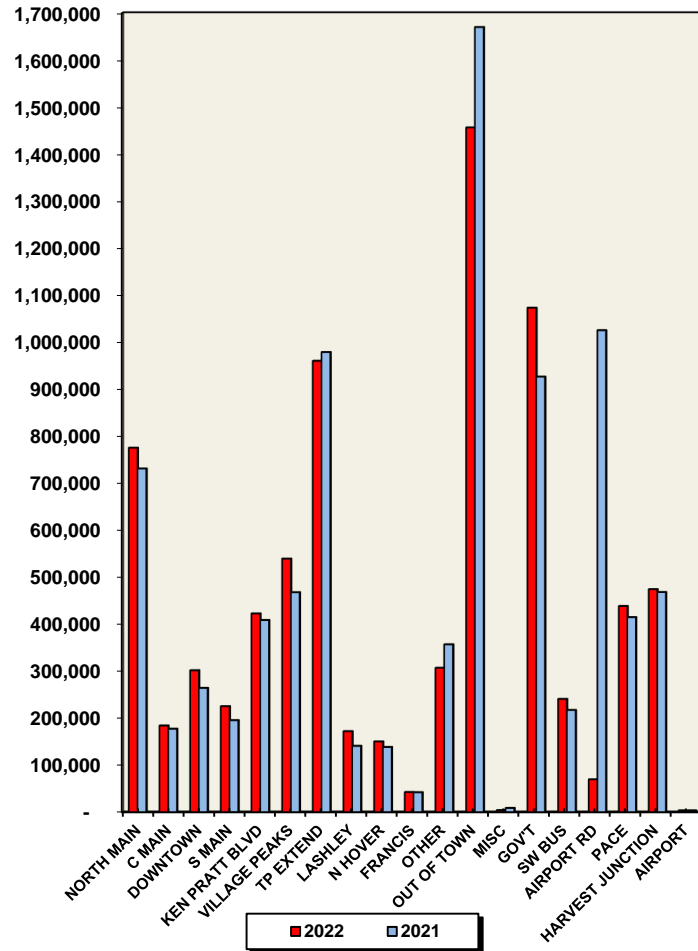
1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service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

		August 2022						
LOCATION		% OF TOTAL	August 2022	August 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.5%	21,891,304	20,435,986	7.1 %	162,935,764	156,842,484	3.9 %
	Total Revenue	9.9%	774,076	729,856	6.1 %	5,784,962	5,590,182	3.5 %
CENTRAL MAIN	Net Taxable Sales	2.7%	5,207,746	5,001,487	4.1 %	38,018,018	36,060,026	5.4 %
	Total Revenue	2.3%	183,221	176,348	3.9 %	1,330,657	1,269,335	4.8 %
DOWNTOWN	Net Taxable Sales	4.4%	8,383,121	7,454,100	12.5 %	58,640,885	50,340,821	16.5 %
	Total Revenue	3.8%	300,436	262,975	14.2 %	2,084,856	1,805,585	15.5 %
SOUTH MAIN	Net Taxable Sales	2.9%	5,517,111	5,368,505	2.8 %	37,602,950	36,391,721	3.3 %
	Total Revenue	2.9%	224,205	194,568	15.2 %	1,348,212	1,301,403	3.6 %
KEN PRATT BOULEVARD	Net Taxable Sales	6.2%	11,813,136	11,485,627	2.9 %	88,421,020	82,915,461	6.6 %
	Total Revenue	5.4%	421,347	407,351	3.4 %	3,139,025	3,008,283	4.3 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.9%	15,081,158	13,106,392	15.1 %	111,289,387	97,995,290	13.6 %
	Total Revenue	6.9%	538,132	466,649	15.3 %	3,995,493	3,586,305	11.4 %
TW PKS SQ EXTENDED	Net Taxable Sales	14.2%	27,132,108	25,799,071	5.2 %	216,156,269	205,337,540	5.3 %
	Total Revenue	12.3%	959,119	977,668	(1.9) %	7,709,615	7,357,066	4.8 %
LASHLEY	Net Taxable Sales	2.5%	4,807,296	3,952,754	21.6 %	31,114,192	28,950,275	7.5 %
	Total Revenue	2.2%	171,201	140,060	22.2 %	1,106,281	1,042,269	6.1 %
NORTH HOVER	Net Taxable Sales	2.2%	4,201,044	3,865,903	8.7 %	32,743,576	28,278,856	15.8 %
	Total Revenue	1.9%	149,420	137,661	8.5 %	1,160,726	1,064,233	9.1 %
FRANCIS	Net Taxable Sales	0.6%	1,069,958	905,511	18.2 %	7,758,531	7,315,342	6.1 %
	Total Revenue	0.5%	42,124	41,728	0.9 %	271,489	272,151	(0.2) %
ALL OTHERS	Net Taxable Sales	3.8%	7,328,641	7,986,533	(8.2) %	62,274,539	53,887,464	15.6 %
	Total Revenue	3.9%	305,776	355,659	(14.0) %	2,863,106	2,481,209	15.4 %
OUT OF TOWN	Net Taxable Sales	21.4%	40,864,671	46,430,586	(12.0) %	387,892,575	346,018,305	12.1 %
	Total Revenue	18.6%	1,455,738	1,669,377	(12.8) %	13,882,487	12,515,957	10.9 %
MISCELLANEOUS	Net Taxable Sales	0.1%	107,611	240,874	(55.3) %	1,449,009	1,986,353	(27.1) %
	Total Revenue	0.0%	3,808	8,438	(54.9) %	51,295	87,267	(41.2) %
CITY, BLDR CO	Net Taxable Sales	4.2%	7,989,303	7,595,804	5.2 %	46,993,882	45,391,095	3.5 %
	Total Revenue	13.7%	1,072,028	925,478	15.8 %	8,984,894	7,965,298	12.8 %
SW BUSINESS	Net Taxable Sales	1.6%	3,010,136	2,568,359	17.2 %	27,547,661	15,714,922	75.3 %
	Total Revenue	3.1%	239,653	216,174	10.9 %	1,941,897	1,066,934	82.0 %
AIRPORT ROAD	Net Taxable Sales	0.3%	595,687	513,266	16.1 %	4,225,027	3,724,799	13.4 %
	Total Revenue	0.9%	69,138	1,024,214	(93.2) %	807,398	1,140,150	(29.2) %
PACE	Net Taxable Sales	6.4%	12,162,002	11,419,574	6.5 %	91,373,378	90,112,918	1.4 %
	Total Revenue	5.6%	437,194	413,500	5.7 %	3,986,463	3,264,090	22.1 %
HARVEST JUNCTION	Net Taxable Sales	7.0%	13,371,984	13,104,350	2.0 %	104,236,989	106,624,180	(2.2) %
	Total Revenue	6.0%	473,106	466,914	1.3 %	3,681,698	3,830,762	(3.9) %
AIRPORT	Net Taxable Sales	0.0%	55,370	60,415	(8.4) %	432,903	408,256	6.0 %
	Total Revenue	0.0%	3,366	3,333	1.0 %	21,994	21,308	3.2 %
TOTALS	Net Taxable Sales	100%	190,589,387	187,295,097	1.8 %	1,511,106,555	1,394,296,108	8.4 %
	Total Revenue	100%	7,823,088	8,617,951	(9.2) %	64,152,548	58,669,787	9.3 %

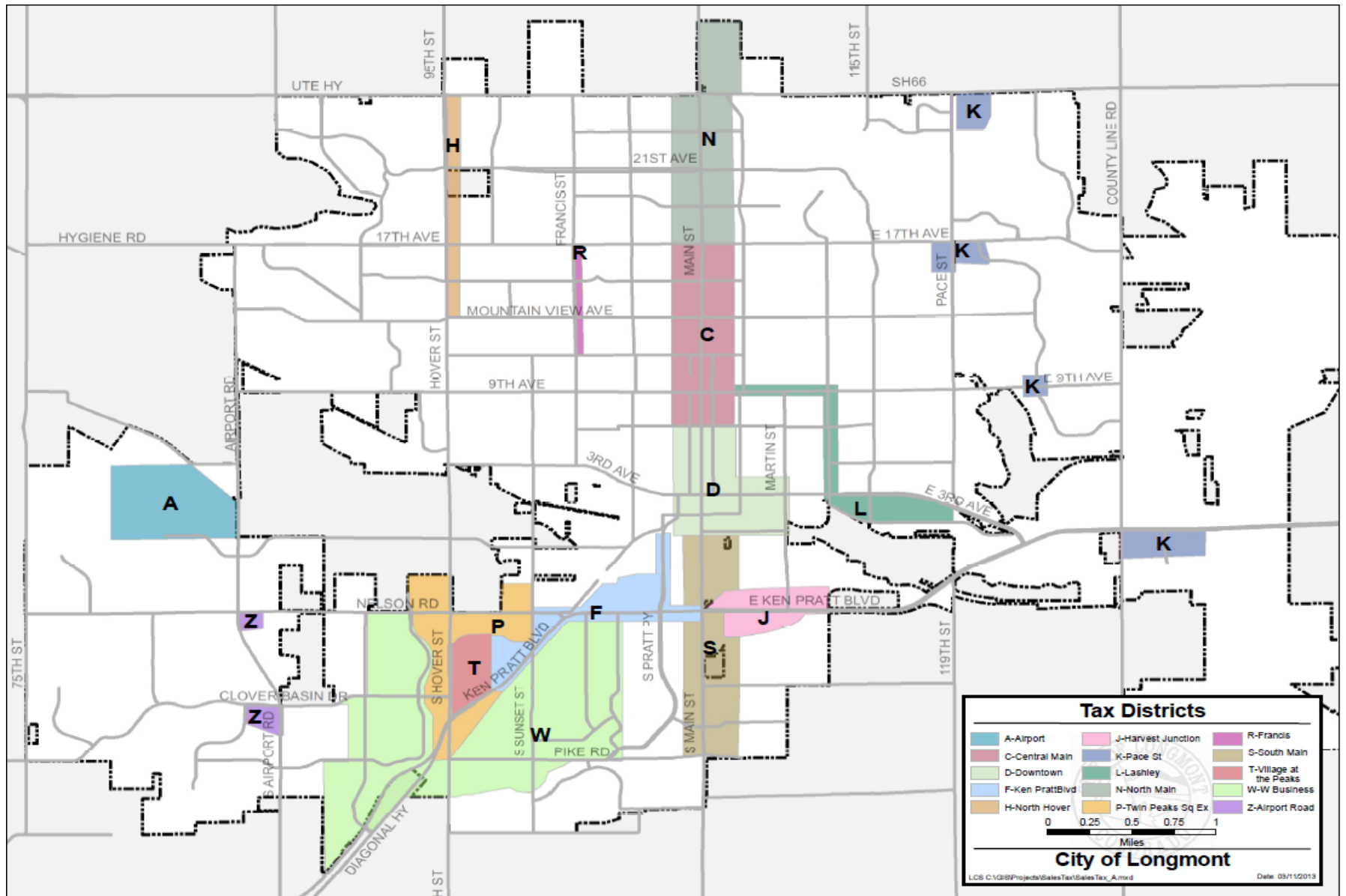
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
August
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 RogersRoad, 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

August 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		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 371,037	39.2 %	\$ 266,638			

SPECIAL MARIJUANA TAX

August
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		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 375,484</u>	(10.0) %	<u>\$ 417,421</u>			