

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

January 2023

SUMMARY

Total Taxes This Month:	\$	7,022,111
Compared to Last Year:		6,869,382
Percentage change:		2.2%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

January 2023

Overview

Month of January: Total Sales and Use Tax for the month of January increased overall by 2.2% compared to last year. Current Sales Tax collection increased by 5.6% and current Use Tax collection decreased 2.7%.

Year to Date: Total Sales and Use Tax through January increased by 2.2% for 2023. The Sales Tax component increased by 4.4% and the Use Tax component decreased by 9.6%.

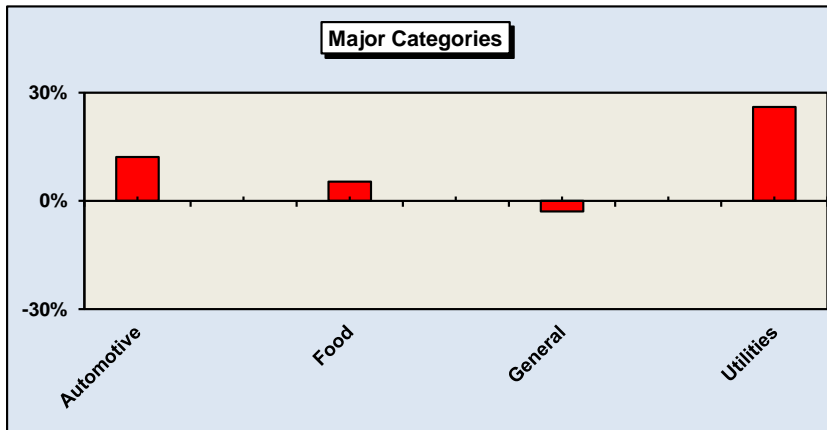
Important note in understanding year-to-year comparative basis within this report:

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.

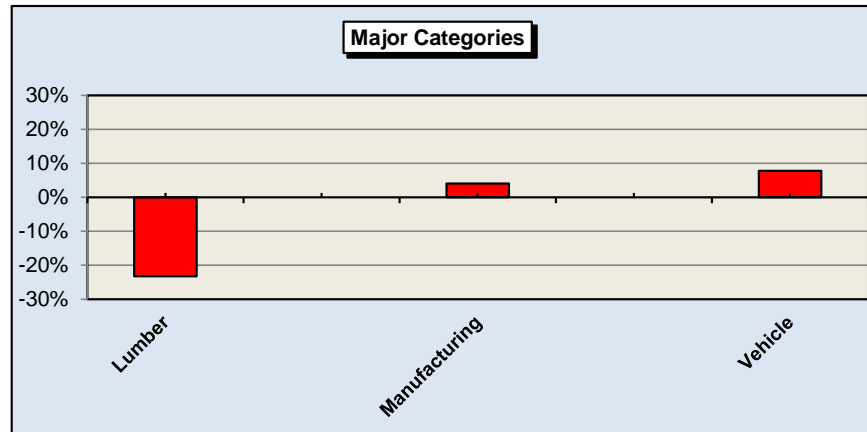
Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories all showed increases of 12.1%, 5.4%, and 26.0%, respectively. However, the *General* category decreased by 2.9% when compared to 2022 year to date.



Use Tax Activity

The *Lumber* category showed a decrease of 23.3%. However, the *Manufacturing* and *Vehicle* categories showed increases of 4.1% and 7.8%; respectively, when compared to 2022 year to date.

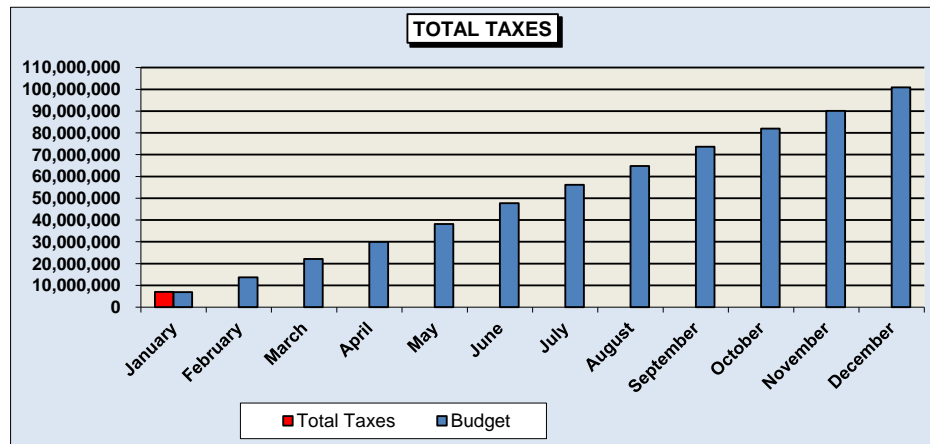


SALES & USE TAX - BUDGET TO ACTUAL

January 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			-
March	8,451,428	22,182,090	22.0			-
April	7,718,547	29,900,637	29.6			-
May	8,228,829	38,129,467	37.8			-
June	9,569,189	47,698,655	47.3			-
July	8,472,271	56,170,926	55.7			-
August	8,639,349	64,810,275	64.3			-
September	8,875,675	73,685,950	73.1			-
October	8,332,609	82,018,560	81.3			-
November	8,071,407	90,089,967	89.3			-
December	10,769,694	100,859,661	100.0			-

Total	\$ 100,859,661	\$ 6,071,380	950,731	7,022,111
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**Revenue Growth Per Fund / Current Year to Previous Year
January 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	2,777,324	506,735	3,284,059	2,901,283	457,859	3,359,142	4.5%	-9.6%	2.29%	1.77%
PIF Fund	490,116	89,424	579,540	511,993	80,799	592,792	4.5%	-9.6%	2.29%	1.77%
Streets Fund	1,235,943	223,560	1,459,503	1,289,955	201,997	1,491,952	4.4%	-9.6%	2.22%	1.71%
Open Space	329,583	59,616	389,199	343,988	53,866	397,854	4.4%	-9.6%	2.22%	1.71%
Public Safety	955,796	172,886	1,128,682	997,562	156,211	1,153,773	4.4%	-9.6%	2.22%	1.71%
LURA	28,398	-	28,398	26,599	-	26,599	-6.3%	0.0%	-6.3%	-8.77%
All Funds Total	5,817,160	1,052,221	6,869,382	6,071,380	950,731	7,022,111	4.4%	-9.6%	2.2%	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 one month is that the General Fund sales and use tax is up by 2.29%. 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 One month, The PIF sales and use tax revenue increased by 2.29%. 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 one month, the Street Fund sales and use tax revenue increased by 2.22%. 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 One month, the Open Space Fund sales and use tax revenue increased by 2.22%. 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 One month, Public Safety sales and use tax revenue increased by 2.22%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

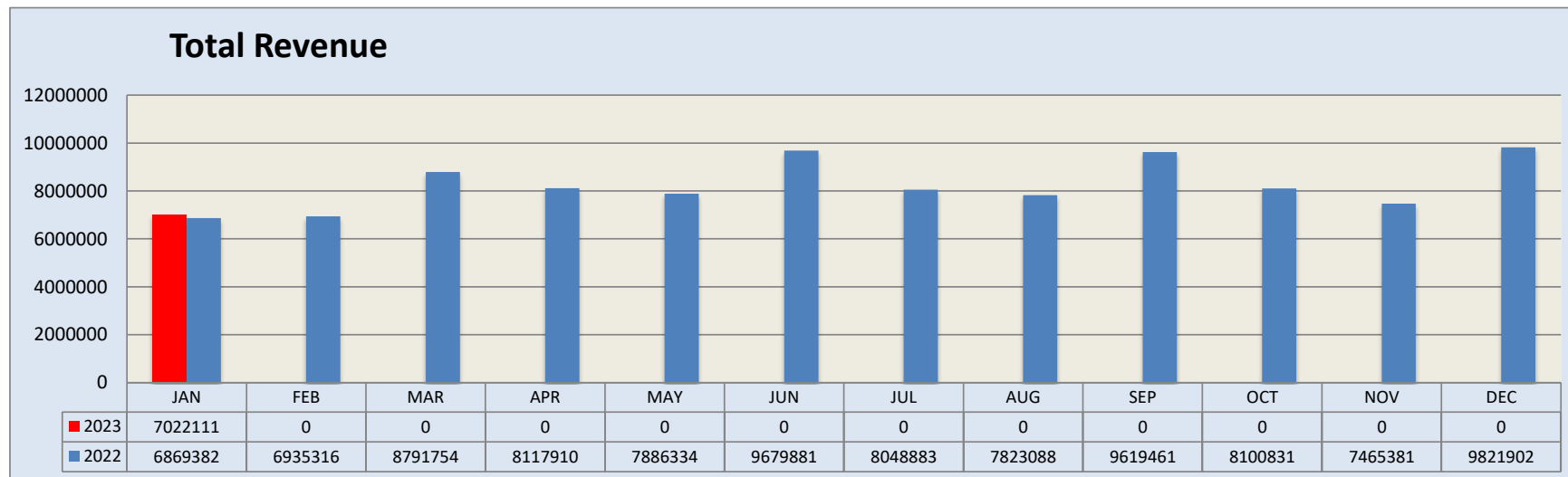
LURA For 2023, an amount of \$275,929 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

	January 2023	January 2022	INC (DEC)	2023 YTD 2023	2022 YTD 2022	INC (DEC)
Active Accounts	9,612	9,165	447	9,612	9,165	447
Net Taxable Sales	172,060,859	164,729,975	4.5 %	172,060,859	164,729,975	4.5 %
Net Sales Tax	5,993,898	5,673,363	5.6 %	5,993,898	5,673,363	5.6 %
Delinquent Sales Tax	58,761	108,574	-	58,761	108,574	-
Use Tax	933,789	959,317	(2.7) %	933,789	959,317	(2.7) %
Delinquent Use Tax	16,942	92,904	-	16,942	92,904	-
Other Revenue*	18,721	35,224	-	18,721	35,224	-
Total Revenue	7,022,111	6,869,382	2.2 %	7,022,111	6,869,382	2.2 %



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

January

2023

ACCOUNT GROUPS

01000 Apparel

	January 2023	January 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	94	95	(1)	94	95	(1)
Net Taxable Sales	2,434,464	2,446,750	(0.5) %	2,434,464	2,446,750	(0.5) %
Net Sales Tax	83,888	85,448	(1.8) %	83,888	85,448	(1.8) %
Delinquent Sales Tax	1,554	394	-	1,554	394	-
Use Tax	538	118	355.9 %	538	118	355.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	157	45	-	157	45	-
Total Revenue	86,137	86,005	0.2 %	86,137	86,005	0.2 %
% of Total Revenue	1.2 %	1.3 %	(0.1) %	1.2 %	1.3 %	(0.1) %

02000 Automotive

Active Accounts	384	368	16	384	368	16
Net Taxable Sales	13,347,019	11,737,355	13.7 %	13,347,019	11,737,355	13.7 %
Net Sales Tax	458,444	408,800	12.1 %	458,444	408,800	12.1 %
Delinquent Sales Tax	14,119	3,015	-	14,119	3,015	-
Use Tax	5,862	1,925	204.5 %	5,862	1,925	204.5 %
Delinquent Use Tax	6,201	1,469	-	6,201	1,469	-
Other Revenue	1,795	1,154	-	1,795	1,154	-
Total Revenue	486,421	416,363	16.8 %	486,421	416,363	16.8 %
% of Total Revenue	6.9 %	6.1 %	0.8 %	6.9 %	6.1 %	0.8 %

03000 Food

Active Accounts	669	668	1	669	668	1
Net Taxable Sales	57,063,950	55,027,977	3.7 %	57,063,950	55,027,977	3.7 %
Net Sales Tax	2,000,868	1,898,812	5.4 %	2,000,868	1,898,812	5.4 %
Delinquent Sales Tax	7,079	37,519	-	7,079	37,519	-
Use Tax	13,255	11,878	11.6 %	13,255	11,878	11.6 %
Delinquent Use Tax	10,097	10,164	-	10,097	10,164	-
Other Revenue	3,350	13,090	-	3,350	13,090	-
Total Revenue	2,034,649	1,971,463	3.2 %	2,034,649	1,971,463	3.2 %
% of Total Revenue	29.0 %	28.7 %	0.3 %	29.0 %	28.7 %	0.3 %

SALES AND USE TAX

January

2023

ACCOUNT GROUPS

04000 Home Furnishings

	January 2023	January 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	381	383	(2)	381	383	(2)
Net Taxable Sales	4,103,877	4,261,662	(3.7) %	4,103,877	4,261,662	(3.7) %
Net Sales Tax	142,625	148,067	(3.7) %	142,625	148,067	(3.7) %
Delinquent Sales Tax	966	51	-	966	51	-
Use Tax	671	851	(21.2) %	671	851	(21.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	470	93	-	470	93	-
Total Revenue	144,732	149,062	(2.9) %	144,732	149,062	(2.9) %
% of Total Revenue	2.1 %	2.2 %	(0.1) %	2.1 %	2.2 %	(0.1) %

05000 General

Active Accounts	1,415	1,172	243	1,415	1,172	243
Net Taxable Sales	41,592,572	43,798,396	(5.0) %	41,592,572	43,798,396	(5.0) %
Net Sales Tax	1,453,215	1,496,763	(2.9) %	1,453,215	1,496,763	(2.9) %
Delinquent Sales Tax	11,310	45,823	-	11,310	45,823	-
Use Tax	5,745	5,204	10.4 %	5,745	5,204	10.4 %
Delinquent Use Tax	5	18,515	-	5	18,515	-
Other Revenue	4,785	11,077	-	4,785	11,077	-
Total Revenue	1,475,060	1,577,382	(6.5) %	1,475,060	1,577,382	(6.5) %
% of Total Revenue	21.0 %	23.0 %	(2.0) %	21.0 %	23.0 %	(2.0) %

06000 Lodging

Active Accounts	189	154	35	189	154	35
Net Taxable Sales	1,521,705	1,626,974	(6.5) %	1,521,705	1,626,974	(6.5) %
Net Sales Tax	50,936	52,285	(2.6) %	50,936	52,285	(2.6) %
Delinquent Sales Tax	2,411	4,810	-	2,411	4,810	-
Use Tax	313	0	0.0 %	313	0	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	293	530	-	293	530	-
Total Revenue	53,953	57,625	(6.4) %	53,953	57,625	(6.4) %
% of Total Revenue	0.8 %	0.8 %	0.0 %	0.8 %	0.8 %	0.0 %

SALES AND USE TAX

January

2023

ACCOUNT GROUPS

07000 Lumber

	January 2023	January 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	1,008	922	86	1,008	922	86
Net Taxable Sales	9,800,084	9,883,333	(0.8) %	9,800,084	9,883,333	(0.8) %
Net Sales Tax	343,867	336,725	2.1 %	343,867	336,725	2.1 %
Delinquent Sales Tax	830	2,643	-	830	2,643	-
Use Tax	266,463	347,271	(23.3) %	266,463	347,271	(23.3) %
Delinquent Use Tax	7	89	-	7	89	-
Other Revenue	518	0	-	518	0	-
Total Revenue	611,685	686,728	(10.9) %	611,685	686,728	(10.9) %
% of Total Revenue	8.7 %	10.0 %	(1.3) %	8.7 %	10.0 %	(1.3) %

08000 Professional

Active Accounts	2,109	2,043	66	2,109	2,043	66
Net Taxable Sales	3,092,761	2,639,087	17.2 %	3,092,761	2,639,087	17.2 %
Net Sales Tax	104,766	89,810	16.7 %	104,766	89,810	16.7 %
Delinquent Sales Tax	2,991	2,240	-	2,991	2,240	-
Use Tax	8,034	17,627	(54.4) %	8,034	17,627	(54.4) %
Delinquent Use Tax	629	1,415	-	629	1,415	-
Other Revenue	410	1,551	-	410	1,551	-
Total Revenue	116,830	112,643	3.7 %	116,830	112,643	3.7 %
% of Total Revenue	1.7 %	1.6 %	0.1 %	1.7 %	1.6 %	0.1 %

09000 Public Utility

Active Accounts	381	381	0	381	381	0
Net Taxable Sales	19,313,635	15,255,703	26.6 %	19,313,635	15,255,703	26.6 %
Net Sales Tax	676,828	537,086	26.0 %	676,828	537,086	26.0 %
Delinquent Sales Tax	3,812	140	-	3,812	140	-
Use Tax	4,191	7,357	(43.0) %	4,191	7,357	(43.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	39	0	-	39	0	-
Total Revenue	684,870	544,583	25.8 %	684,870	544,583	25.8 %
% of Total Revenue	9.8 %	7.9 %	1.9 %	9.8 %	7.9 %	1.9 %

SALES AND USE TAX

January

2023

ACCOUNT GROUPS

10000 Unclassified

	January 2023	January 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	2,627	2,604	23	2,627	2,604	23
Net Taxable Sales	17,563,134	15,220,834	15.4 %	17,563,134	15,220,834	15.4 %
Net Sales Tax	602,718	520,930	15.7 %	602,718	520,930	15.7 %
Delinquent Sales Tax	12,952	11,647	-	12,952	11,647	-
Use Tax	38,257	15,004	155.0 %	38,257	15,004	155.0 %
Delinquent Use Tax	3	3,308	-	3	3,308	-
Other Revenue	6,904	1,353	-	6,904	1,353	-
Total Revenue	660,834	552,242	19.7 %	660,834	552,242	19.7 %
% of Total Revenue	9.4 %	8.0 %	1.4 %	9.4 %	8.0 %	1.4 %

11000 Home Occupations

Active Accounts	158	167	(9)	158	167	(9)
Net Taxable Sales	539,086	537,174	0.4 %	539,086	537,174	0.4 %
Net Sales Tax	18,602	18,289	1.7 %	18,602	18,289	1.7 %
Delinquent Sales Tax	125	292	-	125	292	-
Use Tax	7	0	0.0 %	7	0	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	14	-	0	14	-
Total Revenue	18,734	18,595	0.7 %	18,734	18,595	0.7 %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

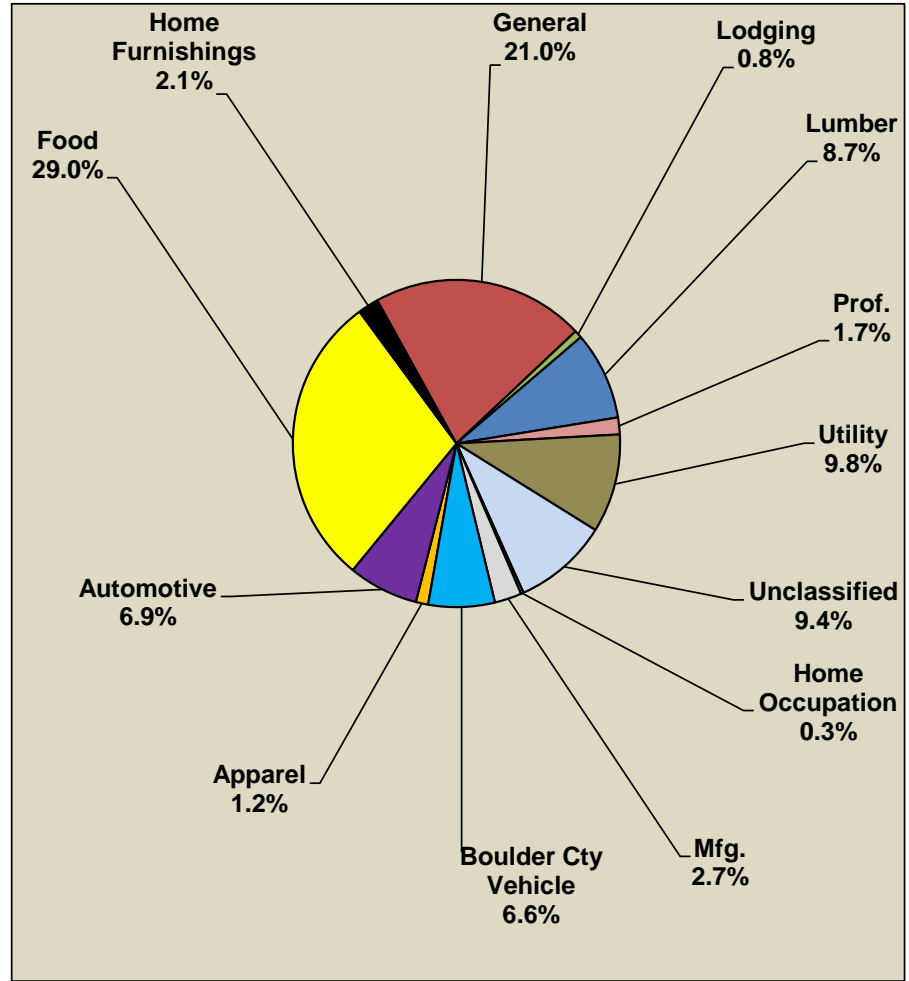
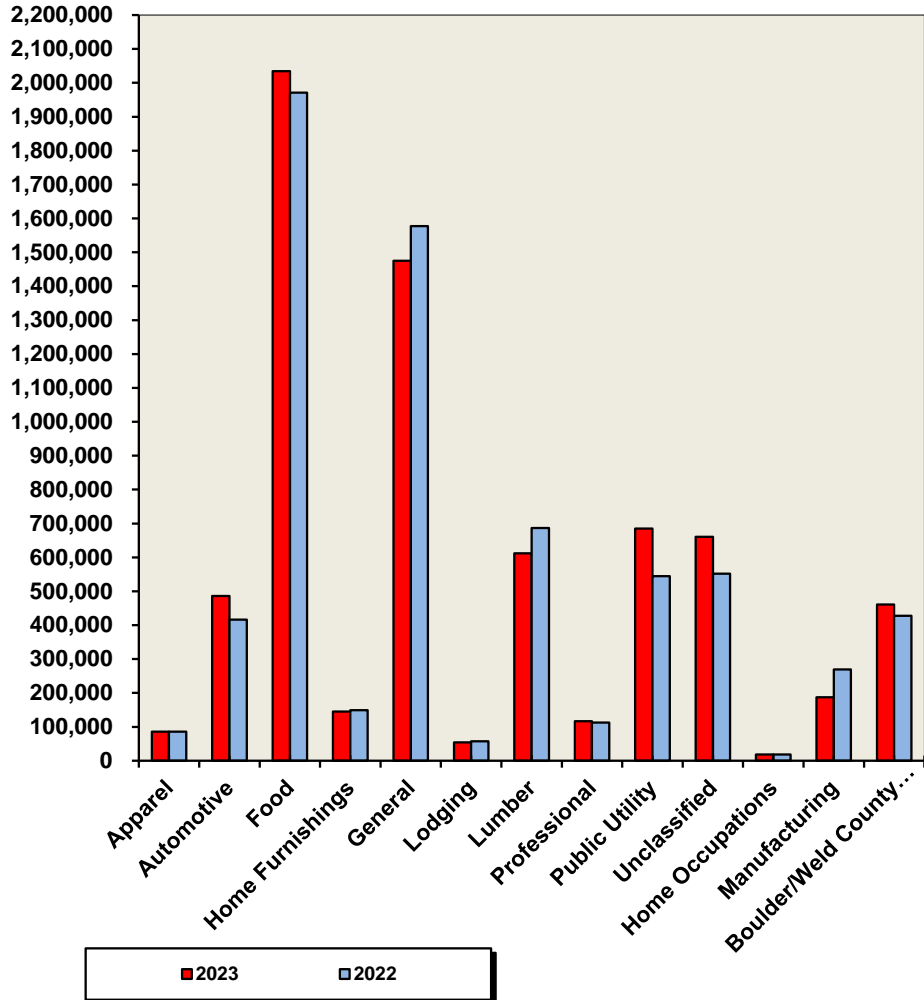
Active Accounts	196	207	(11)	196	207	(11)
Net Taxable Sales	1,688,572	2,294,730	(26.4) %	1,688,572	2,294,730	(26.4) %
Net Sales Tax	57,141	80,348	(28.9) %	57,141	80,348	(28.9) %
Delinquent Sales Tax	612	0	-	612	0	-
Use Tax	129,921	124,841	4.1 %	129,921	124,841	4.1 %
Delinquent Use Tax	0	57,944	-	0	57,944	-
Other Revenue	0	6,317	-	0	6,317	-
Total Revenue	187,674	269,450	(30.3) %	187,674	269,450	(30.3) %
% of Total Revenue	2.7 %	3.9 %	(1.2) %	2.7 %	3.9 %	(1.2) %

00000 Boulder/Weld County Vehicle

Use Tax	460,532	427,241	7.8 %	460,532	427,241	7.8 %
% of Total Revenue	6.6 %	6.2 %	0.4 %	6.6 %	6.2 %	0.4 %

Net Sales & Use Tax by Industry Type

For The Month Of
January
2023



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

January
2023

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		January 2023	January 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
Apparel 01000	94	Net Taxable Sales	2,434,464	2,446,750	(0.5) %	2,434,464	2,446,750	(0.5) %
		Total Revenue	86,137	86,005	0.2 %	86,137	86,005	0.2 %
Automotive 02000	384	Net Taxable Sales	13,347,019	11,737,355	13.7 %	13,347,019	11,737,355	13.7 %
		Total Revenue	486,421	416,363	16.8 %	486,421	416,363	16.8 %
Food 03000	669	Net Taxable Sales	57,063,950	55,027,977	3.7 %	57,063,950	55,027,977	3.7 %
		Total Revenue	2,034,649	1,971,463	3.2 %	2,034,649	1,971,463	3.2 %
Home Furnishings 04000	381	Net Taxable Sales	4,103,877	4,261,662	(3.7) %	4,103,877	4,261,662	(3.7) %
		Total Revenue	144,732	149,062	(2.9) %	144,732	149,062	(2.9) %
General 05000	1,415	Net Taxable Sales	41,592,572	43,798,396	(5.0) %	41,592,572	43,798,396	(5.0) %
		Total Revenue	1,475,060	1,577,382	(6.5) %	1,475,060	1,577,382	(6.5) %
Lodging 06000	189	Net Taxable Sales	1,521,705	1,626,974	(6.5) %	1,521,705	1,626,974	(6.5) %
		Total Revenue	53,953	57,625	(6.4) %	53,953	57,625	(6.4) %
Lumber 07000	1,008	Net Taxable Sales	9,800,084	9,883,333	(0.8) %	9,800,084	9,883,333	(0.8) %
		Total Revenue	611,685	686,728	(10.9) %	611,685	686,728	(10.9) %
Professional 08000	2,109	Net Taxable Sales	3,092,761	2,639,087	17.2 %	3,092,761	2,639,087	17.2 %
		Total Revenue	116,830	112,643	3.7 %	116,830	112,643	3.7 %
Public Utility 09000	381	Net Taxable Sales	19,313,635	15,255,703	26.6 %	19,313,635	15,255,703	26.6 %
		Total Revenue	684,870	544,583	25.8 %	684,870	544,583	25.8 %
Unclassified 10000	2,627	Net Taxable Sales	17,563,134	15,220,834	15.4 %	17,563,134	15,220,834	15.4 %
		Total Revenue	660,834	552,242	19.7 %	660,834	552,242	19.7 %
Home Occupations 11000	158	Net Taxable Sales	539,086	537,174	0.4 %	539,086	537,174	0.4 %
		Total Revenue	18,734	18,595	0.7 %	18,734	18,595	0.7 %
Manufacturing 12000	196	Net Taxable Sales	1,688,572	2,294,730	(26.4) %	1,688,572	2,294,730	(26.4) %
		Total Revenue	187,674	269,450	(30.3) %	187,674	269,450	(30.3) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	460,532	427,241	7.8 %	460,532	427,241	7.8 %
GRAND TOTALS	9,613	Net Taxable Sales	172,060,859	164,729,975	4.5 %	172,060,859	164,729,975	4.5 %
		Total Revenue	7,022,111	6,869,382	2.2 %	7,022,111	6,869,382	2.2 %

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

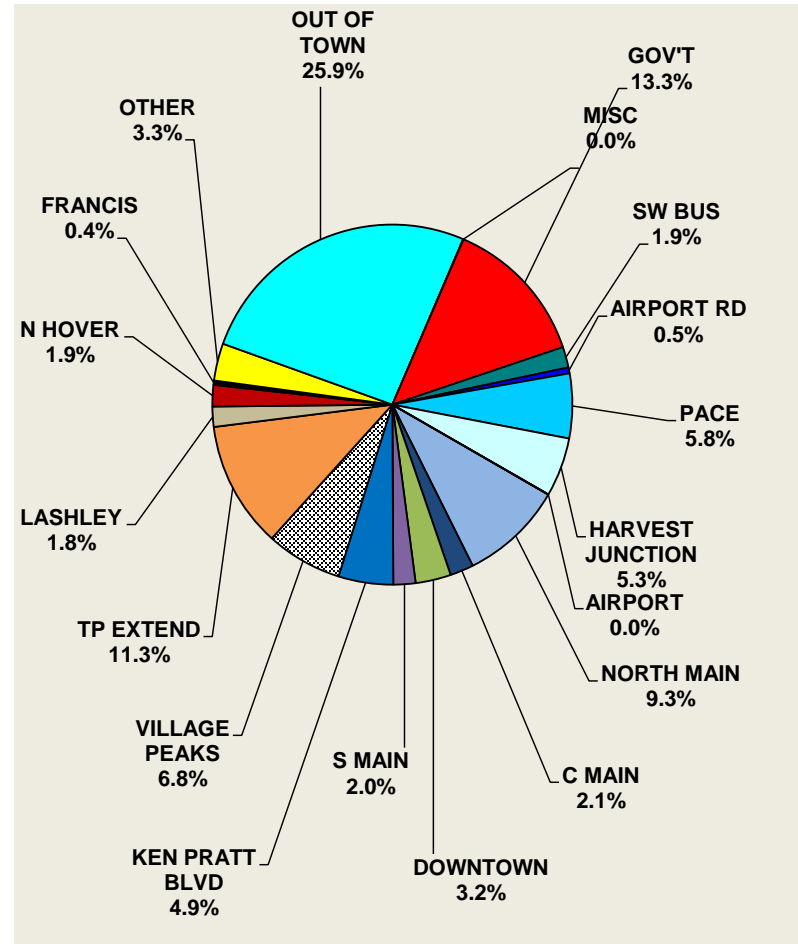
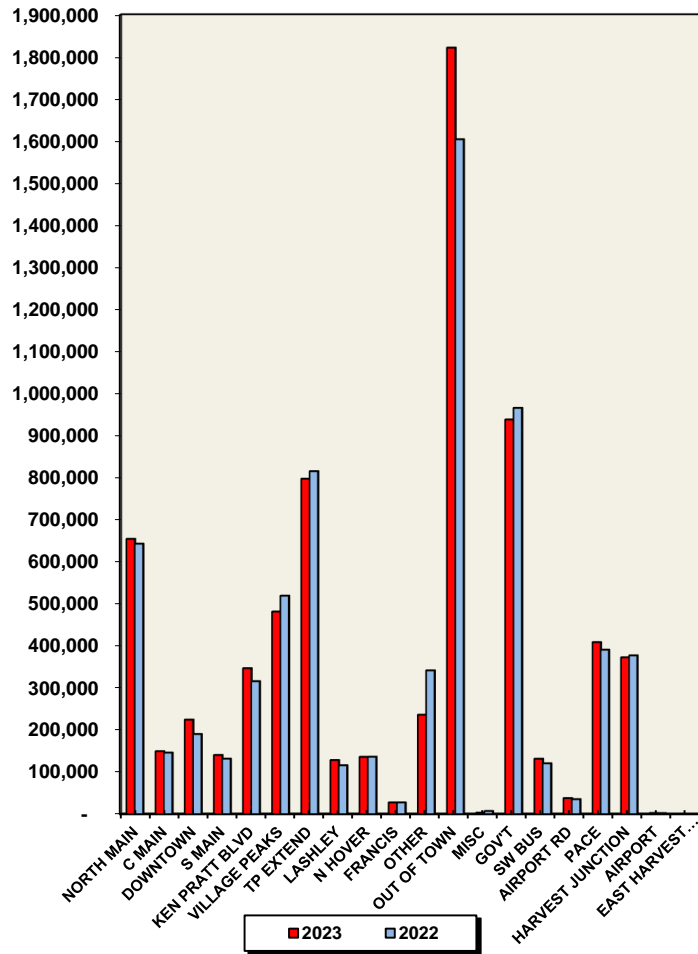
January

2023

LOCATION		% OF TOTAL	January 2023	January 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.7%	18,337,547	17,656,658	3.9 %	18,337,547	17,656,658	3.9 %
	Total Revenue	9.3%	653,101	641,567	1.8 %	653,101	641,567	1.8 %
CENTRAL MAIN	Net Taxable Sales	2.3%	4,039,518	4,116,500	(1.9) %	4,039,518	4,116,500	(1.9) %
	Total Revenue	2.1%	148,604	145,324	2.3 %	148,604	145,324	2.3 %
DOWNTOWN	Net Taxable Sales	3.7%	6,310,390	5,284,806	19.4 %	6,310,390	5,284,806	19.4 %
	Total Revenue	3.2%	223,411	189,376	18.0 %	223,411	189,376	18.0 %
SOUTH MAIN	Net Taxable Sales	2.3%	3,940,980	3,626,957	8.7 %	3,940,980	3,626,957	8.7 %
	Total Revenue	2.0%	139,586	131,010	6.5 %	139,586	131,010	6.5 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.6%	9,712,295	8,896,122	9.2 %	9,712,295	8,896,122	9.2 %
	Total Revenue	4.9%	345,514	314,550	9.8 %	345,514	314,550	9.8 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.8%	13,371,335	14,215,767	(5.9) %	13,371,335	14,215,767	(5.9) %
	Total Revenue	6.8%	480,212	518,008	(7.3) %	480,212	518,008	(7.3) %
TW PKS SQ EXTENDED	Net Taxable Sales	12.8%	22,100,328	22,545,836	(2.0) %	22,100,328	22,545,836	(2.0) %
	Total Revenue	11.3%	796,245	814,136	(2.2) %	796,245	814,136	(2.2) %
LASHLEY	Net Taxable Sales	2.1%	3,590,758	3,214,028	11.7 %	3,590,758	3,214,028	11.7 %
	Total Revenue	1.8%	127,534	115,232	10.7 %	127,534	115,232	10.7 %
NORTH HOVER	Net Taxable Sales	2.2%	3,810,377	3,831,581	(0.6) %	3,810,377	3,831,581	(0.6) %
	Total Revenue	1.9%	135,197	135,439	(0.2) %	135,197	135,439	(0.2) %
FRANCIS	Net Taxable Sales	0.5%	775,677	763,338	1.6 %	775,677	763,338	1.6 %
	Total Revenue	0.4%	27,207	27,169	0.1 %	27,207	27,169	0.1 %
ALL OTHERS	Net Taxable Sales	3.2%	5,511,781	6,158,670	(10.5) %	5,511,781	6,158,670	(10.5) %
	Total Revenue	3.3%	235,035	340,364	(30.9) %	235,035	340,364	(30.9) %
OUT OF TOWN	Net Taxable Sales	29.7%	51,149,360	45,368,103	12.7 %	51,149,360	45,368,103	12.7 %
	Total Revenue	25.9%	1,821,529	1,603,508	13.6 %	1,821,529	1,603,508	13.6 %
MISCELLANEOUS	Net Taxable Sales	0.0%	82,544	193,112	(57.3) %	82,544	193,112	(57.3) %
	Total Revenue	0.0%	2,898	6,811	(57.5) %	2,898	6,811	(57.5) %
CITY, BLDR CO	Net Taxable Sales	3.5%	6,066,092	5,501,188	10.3 %	6,066,092	5,501,188	10.3 %
	Total Revenue	13.3%	937,096	964,654	(2.9) %	937,096	964,654	(2.9) %
SW BUSINESS	Net Taxable Sales	1.2%	2,101,719	1,936,355	8.5 %	2,101,719	1,936,355	8.5 %
	Total Revenue	1.9%	130,776	119,993	9.0 %	130,776	119,993	9.0 %
AIRPORT ROAD	Net Taxable Sales	0.3%	460,557	402,166	14.5 %	460,557	402,166	14.5 %
	Total Revenue	0.5%	37,464	34,884	7.4 %	37,464	34,884	7.4 %
PACE	Net Taxable Sales	6.0%	10,256,276	10,387,150	(1.3) %	10,256,276	10,387,150	(1.3) %
	Total Revenue	5.8%	407,413	389,559	4.6 %	407,413	389,559	4.6 %
HARVEST JUNCTION	Net Taxable Sales	6.0%	10,399,244	10,592,145	(1.8) %	10,399,244	10,592,145	(1.8) %
	Total Revenue	5.3%	371,274	376,003	(1.3) %	371,274	376,003	(1.3) %
AIRPORT	Net Taxable Sales	0.0%	44,081	39,493	11.6 %	44,081	39,493	11.6 %
	Total Revenue	0.0%	2,015	1,795	12.3 %	2,015	1,795	12.3 %
EAST HARVEST JUNCT	Net Taxable Sales	0.0%	0	0	0.0 %	0	0	0.0 %
	Total Revenue	0.0%	0	0	0.0 %	0	0	0.0 %
TOTALS	Net Taxable Sales	100%	172,060,859	164,729,975	4.5 %	172,060,859	164,729,975	4.5 %
	Total Revenue	100%	7,022,111	6,869,382	2.2 %	7,022,111	6,869,382	2.2 %

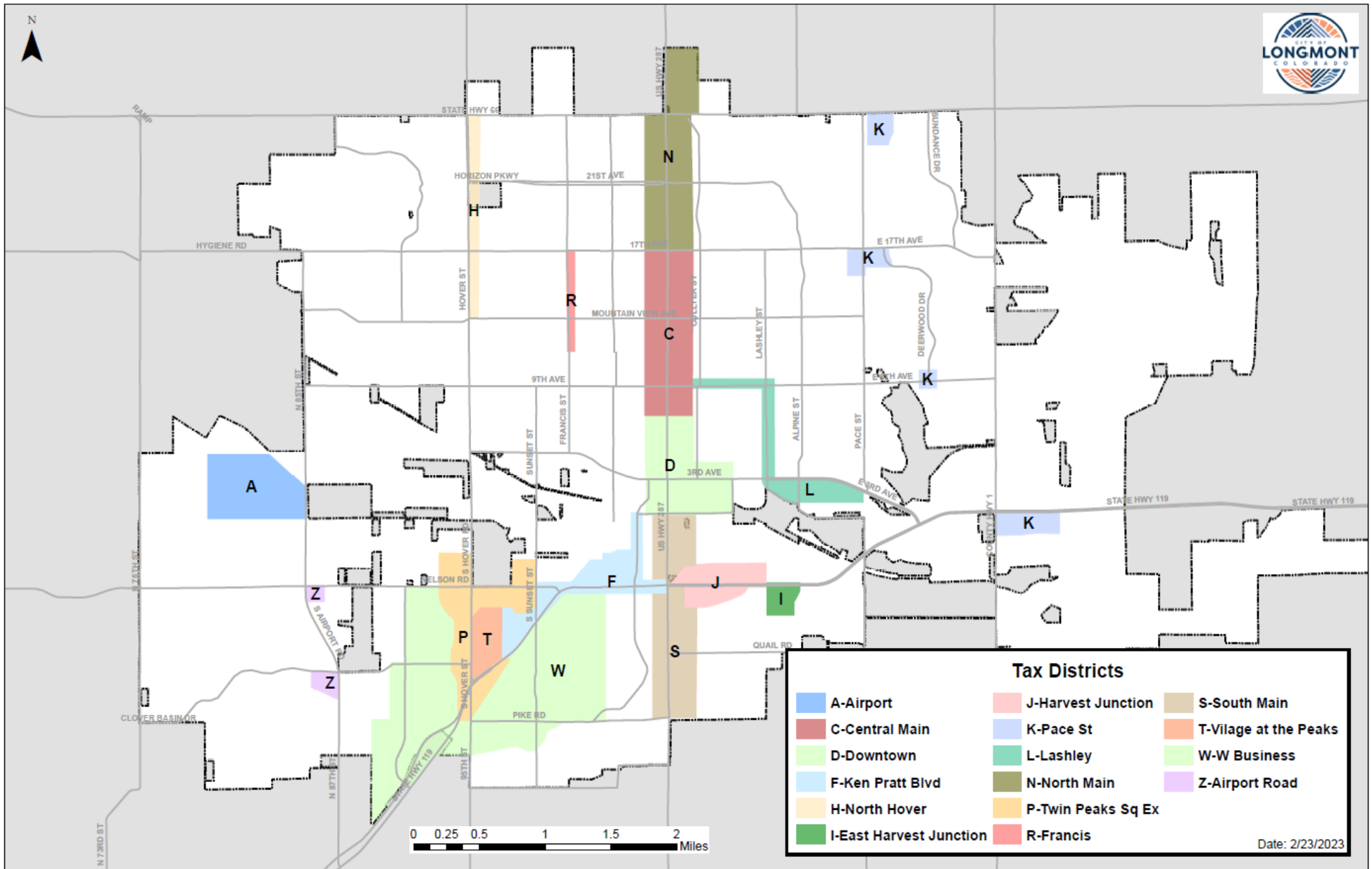
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
January
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 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.
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

January

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		0.0 %			0.0 %	
March		0.0 %			0.0 %	
April		0.0 %			0.0 %	
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
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	\$ 24,966	3.2 %	\$ 24,203			

SPECIAL MARIJUANA TAX

January

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		0.0 %			0.0 %	
March		0.0 %			0.0 %	
April		0.0 %			0.0 %	
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
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	<u>\$ 46,513</u>	(1.1) %	<u>\$ 47,054</u>			