

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**October 2022**

#### SUMMARY

Total Taxes This Month:	\$	<b>8,100,831</b>
Compared to Last Year:		<b>7,027,755</b>
Percentage change:		<b>15.3%</b>

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## October 2022

### Overview

**Month of October:** Total Sales and Use Tax for the month of October increased overall by 15.3% compared to last year. Current Sales Tax collection increased by 11.5% and current Use Tax collection increased 38.3%.

**Year to Date:** Total Sales and Use Tax through October increased by 12.0% for 2022. The Sales Tax component increased by 8.8% and the Use Tax component increased by 29.9%.

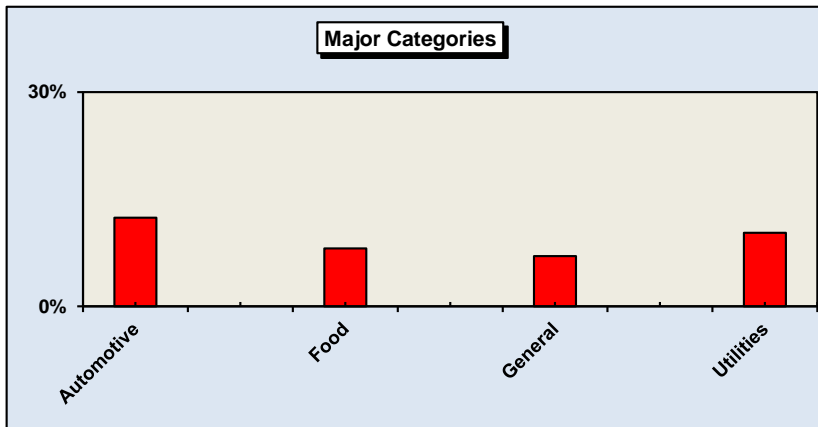
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 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.

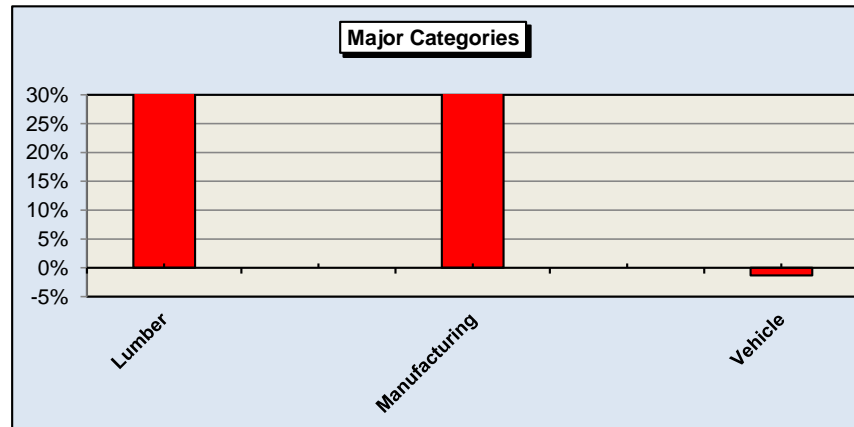
### Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 12.4%, 8.1%, 7.0%, and 10.3%, respectively; when compared to 2021 year to date.



### Use Tax Activity

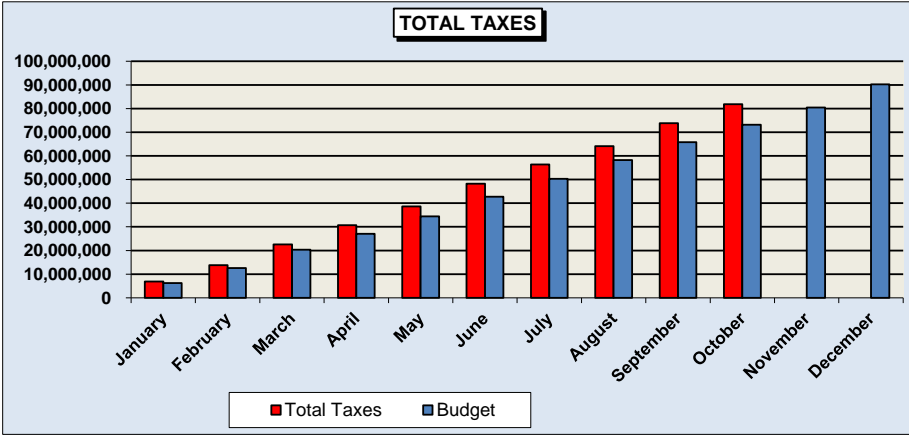
The *Lumber* and *Manufacturing* categories showed increases of 88.6% and 31.2% respectively; while the *Vehicle* category showed a decrease of 1.3% when compared to 2021 year to date.



# SALES & USE TAX - BUDGET TO ACTUAL

**October  
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	6,830,363	1,270,468	8,100,830
November	7,263,209	80,469,582	89.2			-
December	9,753,017	90,222,599	100.0			-
<b>Total</b>	<b>\$ 90,222,599</b>			<b>\$ 67,511,615</b>	<b>14,361,226</b>	<b>81,872,841</b>



**Revenue Growth Per Fund / Current Year to Previous Year  
October 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	29,673,631	5,325,999	34,999,630	32,274,014	6,916,166	39,190,179	8.8%	29.9%	11.97%	-0.51%	
PIF Fund	5,236,470	939,855	6,176,325	5,695,418	1,220,481	6,915,899	8.8%	29.9%	11.97%	-0.51%	
Streets Fund	13,179,763	2,349,700	15,529,462	14,343,855	3,051,248	17,395,103	8.8%	29.9%	12.01%	-0.49%	
Open Space	3,514,612	626,595	4,141,206	3,825,007	813,671	4,638,678	8.8%	29.9%	12.01%	-0.49%	
Public Safety	10,192,427	1,817,141	12,009,568	11,092,577	2,359,660	13,452,237	8.8%	29.9%	12.01%	-0.49%	
LURA	235,868	-	235,868	280,744	-	280,744	19.0%	0.0%	19.0%	3.20%	
All Funds Total	62,032,771	11,059,289	73,092,060	67,511,615	14,361,226	81,872,841	8.8%	29.9%	12.0%	-0.49%	
				<b>Budgeted Increase</b>				-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 ten months is that the General Fund sales and use tax is up by 11.97%. 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 ten months, The PIF sales and use tax revenue increased by 11.97%. 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 ten months, the Street Fund sales and use tax revenue increased by 12.01%. 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 ten months, the Open Space Fund sales and use tax revenue increased by 12.01%. 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 ten months, Public Safety sales and use tax revenue increased by 12.01%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

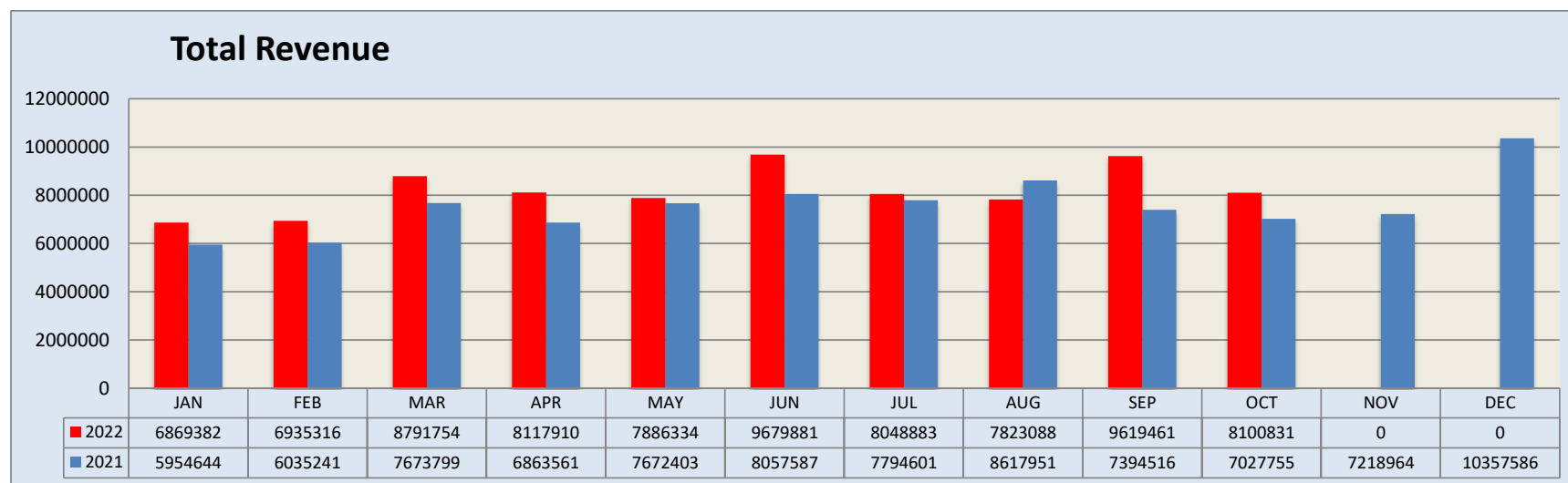
**LURA** For 2022, an amount of \$257,620 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax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

	October 2022	October 2021	INC (DEC)	2022 YTD 2022	2021 YTD 2021	INC (DEC)
Active Accounts	9,412	9,016	396	9,412	9,016	396
Net Taxable Sales	192,822,380	175,748,165	9.7 %	1,908,962,521	1,758,425,776	8.6 %
<b>Net Sales Tax</b>	6,616,597	5,935,818	<b>11.5 %</b>	66,096,933	60,760,561	<b>8.8 %</b>
Delinquent Sales Tax	157,833	145,444	-	1,036,083	986,483	-
<b>Use Tax</b>	1,265,260	914,927	<b>38.3 %</b>	14,061,910	10,763,292	<b>30.6 %</b>
Delinquent Use Tax	5,208	14,302	-	299,316	295,997	-
Other Revenue*	55,933	17,264	-	378,598	285,725	-
<b>Total Revenue</b>	<b>8,100,831</b>	<b>7,027,755</b>	<b>15.3 %</b>	<b>81,872,840</b>	<b>73,092,058</b>	<b>12.0 %</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

## October

## 2022

### ACCOUNT GROUPS

#### 01000 Apparel

	October 2022	October 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	91	94	(3)	91	94	(3)
Net Taxable Sales	3,678,664	3,970,957	(7.4) %	35,117,389	35,298,212	(0.5) %
<b>Net Sales Tax</b>	129,115	131,153	<b>(1.6) %</b>	1,229,516	1,219,921	<b>0.8 %</b>
Delinquent Sales Tax	210	9,081	-	3,663	15,672	-
<b>Use Tax</b>	1,162	25	<b>4,548.0 %</b>	2,963	1,023	<b>189.6 %</b>
Delinquent Use Tax	0	0	-	581	3,274	-
Other Revenue	36	139	-	2,652	2,149	-
<b>Total Revenue</b>	<b>130,523</b>	<b>140,398</b>	<b>(7.0) %</b>	<b>1,239,375</b>	<b>1,242,039</b>	<b>(0.2) %</b>
% of Total Revenue	1.6 %	2.0 %	(0.4) %	1.5 %	1.7 %	(0.2) %

#### 02000 Automotive

Active Accounts	371	360	11	371	360	11
Net Taxable Sales	15,739,439	13,810,496	14.0 %	147,086,716	133,328,674	10.3 %
<b>Net Sales Tax</b>	530,099	480,941	<b>10.2 %</b>	5,076,309	4,516,443	<b>12.4 %</b>
Delinquent Sales Tax	17,796	2,723	-	81,391	150,223	-
<b>Use Tax</b>	1,992	2,730	<b>(27.0) %</b>	30,605	24,141	<b>26.8 %</b>
Delinquent Use Tax	16	0	-	1,500	531	-
Other Revenue	0	0	-	8,922	24,998	-
<b>Total Revenue</b>	<b>549,903</b>	<b>486,394</b>	<b>13.1 %</b>	<b>5,198,727</b>	<b>4,716,336</b>	<b>10.2 %</b>
% of Total Revenue	6.8 %	6.9 %	(0.1) %	6.3 %	6.5 %	(0.2) %

#### 03000 Food

Active Accounts	658	654	4	658	654	4
Net Taxable Sales	64,509,957	59,317,111	8.8 %	620,393,774	569,934,464	8.9 %
<b>Net Sales Tax</b>	2,250,951	2,066,585	<b>8.9 %</b>	21,589,696	19,967,459	<b>8.1 %</b>
Delinquent Sales Tax	19,451	20,498	-	231,104	199,511	-
<b>Use Tax</b>	16,855	41,654	<b>(59.5) %</b>	141,469	156,434	<b>(9.6) %</b>
Delinquent Use Tax	0	0	-	25,949	54	-
Other Revenue	5,461	7,148	-	76,217	105,893	-
<b>Total Revenue</b>	<b>2,292,718</b>	<b>2,135,885</b>	<b>7.3 %</b>	<b>22,064,435</b>	<b>20,429,351</b>	<b>8.0 %</b>
% of Total Revenue	28.3 %	30.4 %	(2.1) %	26.9 %	28.0 %	(1.1) %

# SALES AND USE TAX

## October

## 2022

### ACCOUNT GROUPS

	October 2022	October 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<b><u>04000 Home Furnishings</u></b>						
Active Accounts	379	371	8	379	371	8
Net Taxable Sales	4,931,642	4,375,204	12.7 %	51,499,293	48,534,938	6.1 %
<b>Net Sales Tax</b>	168,224	151,928	<b>10.7 %</b>	1,762,862	1,687,353	<b>4.5 %</b>
Delinquent Sales Tax	4,101	1,304	-	36,520	9,874	-
<b>Use Tax</b>	921	874	<b>5.4 %</b>	11,412	12,460	<b>(8.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	202	-	1,973	5,013	-
<b>Total Revenue</b>	<b>173,246</b>	<b>154,308</b>	<b>12.3 %</b>	<b>1,812,767</b>	<b>1,714,700</b>	<b>5.7 %</b>
% of Total Revenue	2.1 %	2.2 %	(0.1) %	2.2 %	2.3 %	(0.1) %
<b><u>05000 General</u></b>						
Active Accounts	1,334	1,119	215	1,334	1,119	215
Net Taxable Sales	48,930,750	45,178,070	8.3 %	476,219,174	443,027,598	7.5 %
<b>Net Sales Tax</b>	1,696,510	1,578,623	<b>7.5 %</b>	16,586,165	15,497,697	<b>7.0 %</b>
Delinquent Sales Tax	26,180	14,463	-	200,628	168,865	-
<b>Use Tax</b>	4,554	5,698	<b>(20.1) %</b>	64,557	57,277	<b>12.7 %</b>
Delinquent Use Tax	98	5	-	18,768	12,301	-
Other Revenue	6,063	504	-	63,105	30,410	-
<b>Total Revenue</b>	<b>1,733,405</b>	<b>1,599,293</b>	<b>8.4 %</b>	<b>16,933,223</b>	<b>15,766,550</b>	<b>7.4 %</b>
% of Total Revenue	21.4 %	22.8 %	(1.4) %	20.7 %	21.6 %	(0.9) %
<b><u>06000 Lodging</u></b>						
Active Accounts	184	152	32	184	152	32
Net Taxable Sales	2,646,480	2,398,469	10.3 %	26,354,176	19,986,383	31.9 %
<b>Net Sales Tax</b>	92,438	77,438	<b>19.4 %</b>	873,197	648,351	<b>34.7 %</b>
Delinquent Sales Tax	76	6,811	-	39,331	47,305	-
<b>Use Tax</b>	236	65	<b>263.1 %</b>	2,503	668	<b>274.7 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	10	644	-	6,646	6,953	-
<b>Total Revenue</b>	<b>92,760</b>	<b>84,958</b>	<b>9.2 %</b>	<b>921,677</b>	<b>703,277</b>	<b>31.1 %</b>
% of Total Revenue	1.1 %	1.2 %	(0.1) %	1.1 %	1.0 %	0.1 %

# SALES AND USE TAX

## October

## 2022

### ACCOUNT GROUPS

#### 07000 Lumber

	October 2022	October 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	980	893	87	980	893	87
Net Taxable Sales	13,956,544	12,974,026	7.6 %	143,253,841	140,031,084	2.3 %
<b>Net Sales Tax</b>	489,822	351,060	<b>39.5 %</b>	5,003,445	4,606,777	<b>8.6 %</b>
Delinquent Sales Tax	1,077	1,662	-	28,044	51,973	-
<b>Use Tax</b>	403,811	168,817	<b>139.2 %</b>	5,593,265	2,965,054	<b>88.6 %</b>
Delinquent Use Tax	72	0	-	3,324	275	-
Other Revenue	190	3,254	-	4,089	23,347	-
<b>Total Revenue</b>	<b>894,972</b>	<b>524,793</b>	<b>70.5 %</b>	<b>10,632,167</b>	<b>7,647,426</b>	<b>39.0 %</b>
% of Total Revenue	11.0 %	7.5 %	3.5 %	13.0 %	10.5 %	2.5 %

#### 08000 Professional

Active Accounts	2,069	2,037	32	2,069	2,037	32
Net Taxable Sales	2,990,277	2,617,663	14.2 %	34,561,462	31,337,237	10.3 %
<b>Net Sales Tax</b>	102,432	86,556	<b>18.3 %</b>	1,148,493	1,061,430	<b>8.2 %</b>
Delinquent Sales Tax	1,993	4,751	-	46,547	35,944	-
<b>Use Tax</b>	5,913	15,249	<b>(61.2) %</b>	153,639	142,696	<b>7.7 %</b>
Delinquent Use Tax	2,185	12,896	-	83,415	53,771	-
Other Revenue	1,301	2,377	-	51,034	14,667	-
<b>Total Revenue</b>	<b>113,824</b>	<b>121,829</b>	<b>(6.6) %</b>	<b>1,483,128</b>	<b>1,308,508</b>	<b>13.3 %</b>
% of Total Revenue	1.4 %	1.7 %	(0.3) %	1.8 %	1.8 %	0.0 %

#### 09000 Public Utility

Active Accounts	380	377	3	380	377	3
Net Taxable Sales	13,661,954	12,102,962	12.9 %	138,683,731	125,668,199	10.4 %
<b>Net Sales Tax</b>	480,853	425,331	<b>13.1 %</b>	4,868,704	4,413,546	<b>10.3 %</b>
Delinquent Sales Tax	178	743	-	11,542	12,412	-
<b>Use Tax</b>	4,378	5,395	<b>(18.9) %</b>	55,787	48,218	<b>15.7 %</b>
Delinquent Use Tax	0	0	-	0	257	-
Other Revenue	142	134	-	961	842	-
<b>Total Revenue</b>	<b>485,551</b>	<b>431,603</b>	<b>12.5 %</b>	<b>4,936,994</b>	<b>4,475,275</b>	<b>10.3 %</b>
% of Total Revenue	6.0 %	6.1 %	(0.1) %	6.0 %	6.1 %	(0.1) %



# SALES AND USE TAX

## October

## 2022

### ACCOUNT GROUPS

#### 10000 Unclassified

	October 2022	October 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	2,603	2,577	26	2,603	2,577	26
Net Taxable Sales	17,606,387	16,788,273	4.9 %	200,374,088	191,775,085	4.5 %
<b>Net Sales Tax</b>	<b>552,601</b>	<b>509,318</b>	<b>8.5 %</b>	<b>6,715,364</b>	<b>6,449,140</b>	<b>4.1 %</b>
Delinquent Sales Tax	64,078	83,075	-	325,794	271,166	-
<b>Use Tax</b>	<b>26,562</b>	<b>18,449</b>	<b>44.0 %</b>	<b>209,490</b>	<b>190,166</b>	<b>10.2 %</b>
Delinquent Use Tax	102	168	-	7,044	152,934	-
Other Revenue	34,847	2,105	-	63,032	58,342	-
<b>Total Revenue</b>	<b>678,190</b>	<b>613,115</b>	<b>10.6 %</b>	<b>7,320,724</b>	<b>7,121,748</b>	<b>2.8 %</b>
% of Total Revenue	8.4 %	8.7 %	(0.3) %	8.9 %	9.7 %	(0.8) %

#### 11000 Home Occupations

Active Accounts	159	170	(11)	159	170	(11)
Net Taxable Sales	491,316	589,797	(16.7) %	6,119,146	6,697,755	(8.6) %
<b>Net Sales Tax</b>	<b>16,862</b>	<b>20,417</b>	<b>(17.4) %</b>	<b>209,726</b>	<b>228,753</b>	<b>(8.3) %</b>
Delinquent Sales Tax	97	4	-	1,135	2,789	-
<b>Use Tax</b>	<b>133</b>	<b>0</b>	<b>0.0 %</b>	<b>261</b>	<b>66</b>	<b>295.5 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	113	0	-	983	82	-
<b>Total Revenue</b>	<b>17,205</b>	<b>20,421</b>	<b>(15.7) %</b>	<b>212,105</b>	<b>231,690</b>	<b>(8.5) %</b>
% of Total Revenue	0.2 %	0.3 %	(0.1) %	0.3 %	0.3 %	0.0 %

#### 12000 Manufacturing

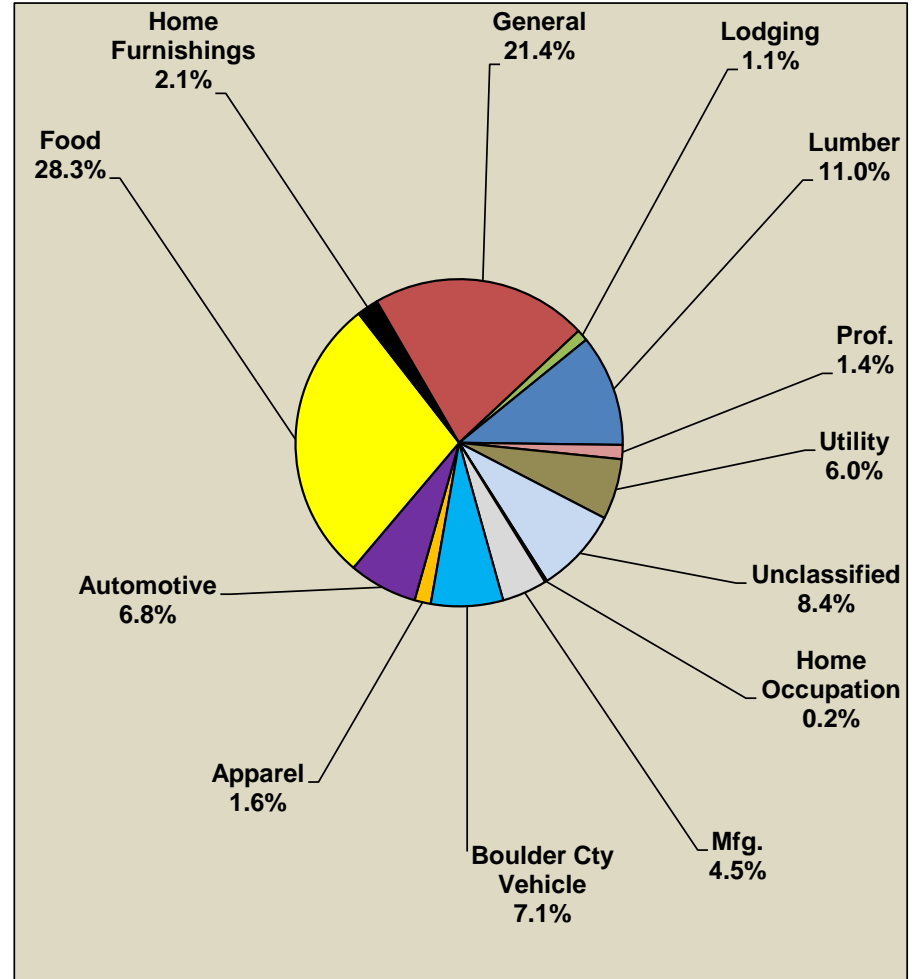
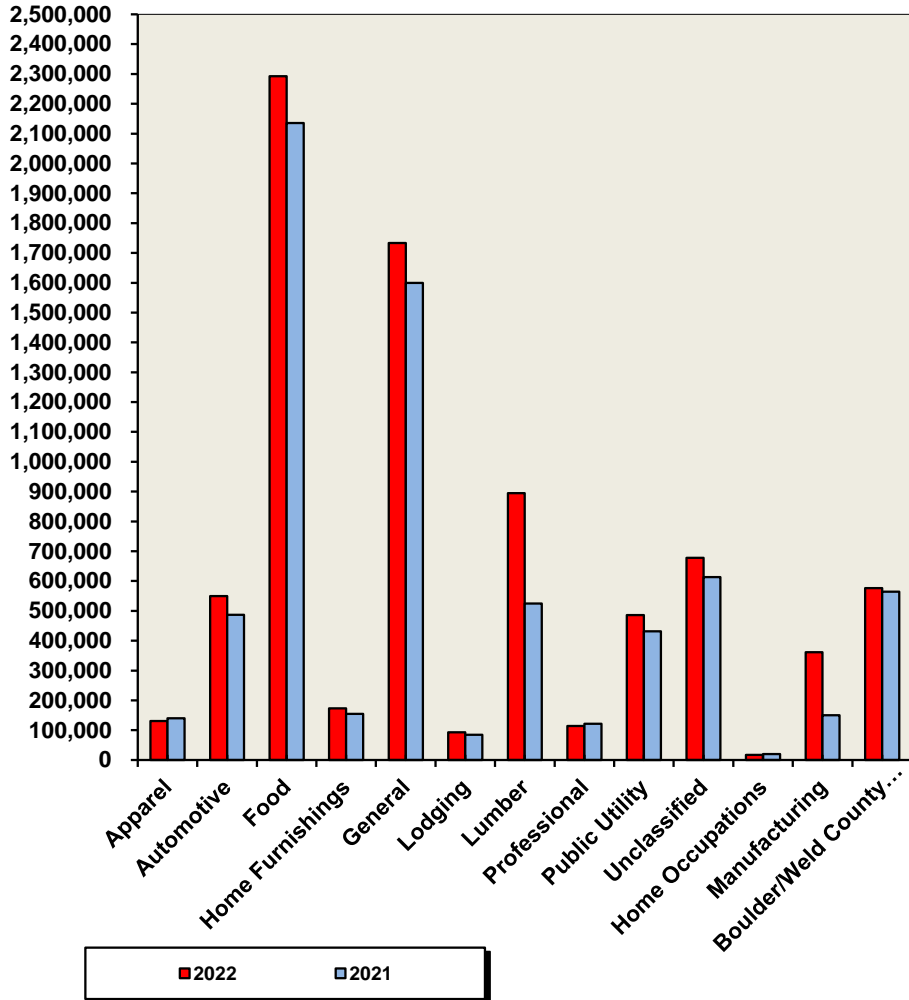
Active Accounts	203	211	(8)	203	211	(8)
Net Taxable Sales	3,678,970	1,625,137	126.4 %	29,299,731	12,806,147	128.8 %
<b>Net Sales Tax</b>	<b>106,690</b>	<b>56,468</b>	<b>88.9 %</b>	<b>1,033,456</b>	<b>463,691</b>	<b>122.9 %</b>
Delinquent Sales Tax	22,596	329	-	30,384	20,749	-
<b>Use Tax</b>	<b>221,989</b>	<b>91,632</b>	<b>142.3 %</b>	<b>2,926,487</b>	<b>2,230,878</b>	<b>31.2 %</b>
Delinquent Use Tax	2,735	1,233	-	158,735	72,600	-
Other Revenue	7,770	757	-	98,984	13,029	-
<b>Total Revenue</b>	<b>361,780</b>	<b>150,419</b>	<b>140.5 %</b>	<b>4,248,046</b>	<b>2,800,947</b>	<b>51.7 %</b>
% of Total Revenue	4.5 %	2.1 %	2.4 %	5.2 %	3.8 %	1.4 %

#### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	<b>576,754</b>	<b>564,339</b>	<b>2.2 %</b>	<b>4,869,472</b>	<b>4,934,211</b>	<b>(1.3) %</b>
% of Total Revenue	7.1 %	8.0 %	(0.9) %	5.9 %	6.8 %	(0.9) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**October**  
**2022**



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

October  
2022

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		October 2022	October 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
Apparel 01000	91	Net Taxable Sales	3,678,664	3,970,957	(7.4) %	35,117,389	35,298,212	(0.5) %
		Total Revenue	130,523	140,398	(7.0) %	1,239,375	1,242,039	(0.2) %
Automotive 02000	371	Net Taxable Sales	15,739,439	13,810,496	14.0 %	147,086,716	133,328,674	10.3 %
		Total Revenue	549,903	486,394	13.1 %	5,198,727	4,716,336	10.2 %
Food 03000	658	Net Taxable Sales	64,509,957	59,317,111	8.8 %	620,393,774	569,934,464	8.9 %
		Total Revenue	2,292,718	2,135,885	7.3 %	22,064,435	20,429,351	8.0 %
Home Furnishings 04000	379	Net Taxable Sales	4,931,642	4,375,204	12.7 %	51,499,293	48,534,938	6.1 %
		Total Revenue	173,246	154,308	12.3 %	1,812,767	1,714,700	5.7 %
General 05000	1,334	Net Taxable Sales	48,930,750	45,178,070	8.3 %	476,219,174	443,027,598	7.5 %
		Total Revenue	1,733,405	1,599,293	8.4 %	16,933,223	15,766,550	7.4 %
Lodging 06000	184	Net Taxable Sales	2,646,480	2,398,469	10.3 %	26,354,176	19,986,383	31.9 %
		Total Revenue	92,760	84,958	9.2 %	921,677	703,277	31.1 %
Lumber 07000	980	Net Taxable Sales	13,956,544	12,974,026	7.6 %	143,253,841	140,031,084	2.3 %
		Total Revenue	894,972	524,793	70.5 %	10,632,167	7,647,426	39.0 %
Professional 08000	2,069	Net Taxable Sales	2,990,277	2,617,663	14.2 %	34,561,462	31,337,237	10.3 %
		Total Revenue	113,824	121,829	(6.6) %	1,483,128	1,308,508	13.3 %
Public Utility 09000	380	Net Taxable Sales	13,661,954	12,102,962	12.9 %	138,683,731	125,668,199	10.4 %
		Total Revenue	485,551	431,603	12.5 %	4,936,994	4,475,275	10.3 %
Unclassified 10000	2,603	Net Taxable Sales	17,606,387	16,788,273	4.9 %	200,374,088	191,775,085	4.5 %
		Total Revenue	678,190	613,115	10.6 %	7,320,724	7,121,748	2.8 %
Home Occupations 11000	159	Net Taxable Sales	491,316	589,797	(16.7) %	6,119,146	6,697,755	(8.6) %
		Total Revenue	17,205	20,421	(15.7) %	212,105	231,690	(8.5) %
Manufacturing 12000	203	Net Taxable Sales	3,678,970	1,625,137	126.4 %	29,299,731	12,806,147	128.8 %
		Total Revenue	361,780	150,419	140.5 %	4,248,046	2,800,947	51.7 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	576,754	564,339	2.2 %	4,869,472	4,934,211	(1.3) %
GRAND TOTALS	9,413	Net Taxable Sales	192,822,380	175,748,165	9.7 %	1,908,962,521	1,758,425,776	8.6 %
		Total Revenue	8,100,831	7,027,755	15.3 %	81,872,840	73,092,058	12.0 %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

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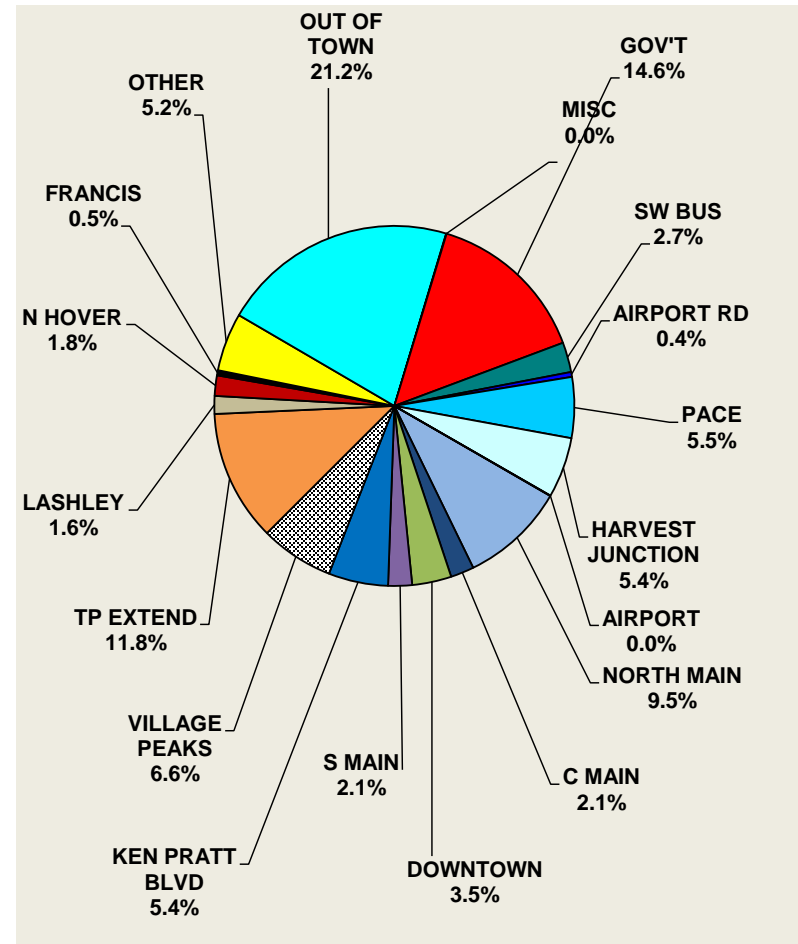
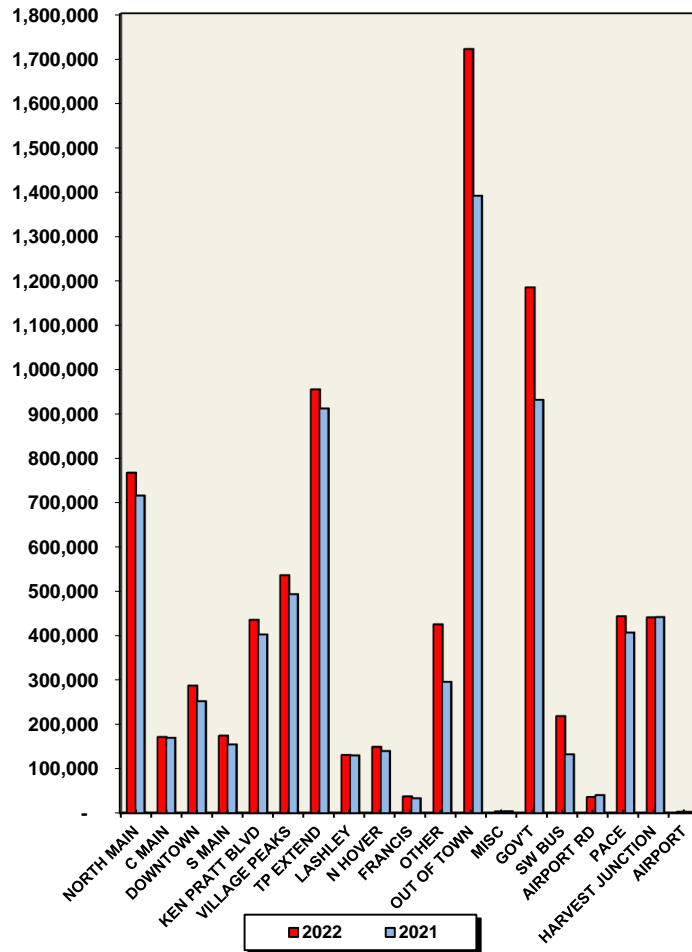
<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops,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

		October 2022						
LOCATION		% OF TOTAL	October 2022	October 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.2%	21,637,646	20,137,950	7.4 %	205,484,903	196,047,347	4.8 %
	Total Revenue	9.5%	765,623	714,044	7.2 %	7,292,879	6,983,259	4.4 %
CENTRAL MAIN	Net Taxable Sales	2.5%	4,829,453	4,767,699	1.3 %	47,740,566	45,686,423	4.5 %
	Total Revenue	2.1%	170,503	168,549	1.2 %	1,673,355	1,603,444	4.4 %
DOWNTOWN	Net Taxable Sales	4.2%	8,065,732	7,117,617	13.3 %	74,865,952	64,918,658	15.3 %
	Total Revenue	3.5%	285,792	250,823	13.9 %	2,666,581	2,319,817	14.9 %
SOUTH MAIN	Net Taxable Sales	2.6%	5,050,027	4,315,916	17.0 %	47,714,328	45,377,365	5.2 %
	Total Revenue	2.1%	173,522	153,763	12.9 %	1,706,349	1,621,368	5.2 %
KEN PRATT BOULEVARD	Net Taxable Sales	6.4%	12,273,799	10,923,153	12.4 %	111,455,088	104,321,441	6.8 %
	Total Revenue	5.4%	434,054	400,951	8.3 %	3,954,334	3,781,494	4.6 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.8%	14,987,050	13,765,709	8.9 %	140,444,004	124,298,430	13.0 %
	Total Revenue	6.6%	534,609	491,879	8.7 %	5,036,523	4,526,435	11.3 %
TW PKS SQ EXTENDED	Net Taxable Sales	13.8%	26,591,685	25,563,614	4.0 %	270,337,681	257,441,116	5.0 %
	Total Revenue	11.8%	953,421	910,253	4.7 %	9,643,265	9,208,564	4.7 %
LASHLEY	Net Taxable Sales	1.9%	3,665,192	3,611,626	1.5 %	38,333,055	36,146,269	6.0 %
	Total Revenue	1.6%	130,135	129,014	0.9 %	1,368,721	1,299,848	5.3 %
NORTH HOVER	Net Taxable Sales	2.2%	4,184,082	3,920,800	6.7 %	41,270,291	36,119,148	14.3 %
	Total Revenue	1.8%	148,328	138,868	6.8 %	1,462,963	1,341,100	9.1 %
FRANCIS	Net Taxable Sales	0.5%	985,945	906,920	8.7 %	9,651,657	9,340,845	3.3 %
	Total Revenue	0.5%	37,105	32,859	12.9 %	344,508	336,307	2.4 %
ALL OTHERS	Net Taxable Sales	4.6%	8,954,473	7,133,299	25.5 %	80,391,179	69,034,878	16.5 %
	Total Revenue	5.2%	423,811	294,290	44.0 %	3,651,729	3,161,580	15.5 %
OUT OF TOWN	Net Taxable Sales	24.8%	47,782,655	41,479,053	15.2 %	493,692,845	438,244,009	12.7 %
	Total Revenue	21.2%	1,720,272	1,389,619	23.8 %	17,686,769	15,558,419	13.7 %
MISCELLANEOUS	Net Taxable Sales	0.1%	97,047	106,035	(8.5) %	1,771,786	2,359,088	(24.9) %
	Total Revenue	0.0%	3,366	3,742	(10.0) %	62,980	100,487	(37.3) %
CITY, BLDR CO	Net Taxable Sales	3.1%	6,016,290	5,879,491	2.3 %	60,097,365	58,068,902	3.5 %
	Total Revenue	14.6%	1,183,194	929,668	27.3 %	12,456,922	9,841,282	26.6 %
SW BUSINESS	Net Taxable Sales	1.3%	2,597,097	2,403,188	8.1 %	33,747,185	20,981,347	60.8 %
	Total Revenue	2.7%	217,268	131,502	65.2 %	2,384,966	1,360,057	75.4 %
AIRPORT ROAD	Net Taxable Sales	0.3%	668,060	596,093	12.1 %	5,431,134	4,691,555	15.8 %
	Total Revenue	0.4%	35,668	39,991	(10.8) %	911,074	1,193,072	(23.6) %
PACE	Net Taxable Sales	6.2%	11,979,035	11,288,218	6.1 %	115,112,337	112,281,533	2.5 %
	Total Revenue	5.5%	442,056	405,345	9.1 %	4,914,563	4,058,735	21.1 %
HARVEST JUNCTION	Net Taxable Sales	6.4%	12,408,022	11,781,583	5.3 %	130,886,541	132,543,873	(1.3) %
	Total Revenue	5.4%	439,624	440,213	(0.1) %	4,627,364	4,770,133	(3.0) %
AIRPORT	Net Taxable Sales	0.0%	49,090	50,201	(2.2) %	534,624	523,549	2.1 %
	Total Revenue	0.0%	2,480	2,382	4.1 %	26,995	26,657	1.3 %
<b>TOTALS</b>	Net Taxable Sales	100%	192,822,380	175,748,165	9.7 %	1,908,962,521	1,758,425,776	8.6 %
	Total Revenue	100%	8,100,831	7,027,755	15.3 %	81,872,840	73,092,058	12.0 %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**October**  
**2022**



## DESIGNATION

## APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION

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





# LODGERS TAX

## October

### 2022

	<b>2022 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2021 MONTHLY</b>	<b>2022 YTD</b>	<b>PERCENT CHANGE</b>	<b>2021 YTD</b>
<b>January</b>	24,203	61.3 %	15,002	24,203	61.3 %	15,002
<b>February</b>	37,559	95.9 %	19,172	61,763	80.7 %	34,173
<b>March</b>	36,093	80.1 %	20,038	97,855	80.5 %	54,211
<b>April</b>	45,512	102.0 %	22,535	143,367	86.8 %	76,746
<b>May</b>	47,433	44.3 %	32,871	190,800	74.1 %	109,618
<b>June</b>	64,144	45.6 %	44,069	254,944	65.9 %	153,686
<b>July</b>	59,265	(17.5) %	71,877	314,209	39.3 %	225,563
<b>August</b>	56,828	38.4 %	41,074	371,037	39.2 %	266,638
<b>September</b>	87,634	59.9 %	54,802	458,671	42.7 %	321,440
<b>October</b>	45,122	3.4 %	43,646	503,793	38.0 %	365,086
<b>November</b>		0.0 %			0.0 %	
<b>December</b>		0.0 %			0.0 %	
<b>Total</b>	<b>\$ 503,793</b>	38.0 %	<b>\$ 365,086</b>			

# SPECIAL MARIJUANA TAX

October  
2022

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	<b>2022 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2021 MONTHLY</b>	<b>2022 YTD</b>	<b>PERCENT CHANGE</b>	<b>2021 YTD</b>
<b>January</b>	47,054	(5.1) %	49,597	47,054	(5.1) %	49,597
<b>February</b>	46,468	6.0 %	43,831	93,522	0.1 %	93,428
<b>March</b>	51,147	(4.7) %	53,666	144,669	(1.6) %	147,094
<b>April</b>	49,694	(7.5) %	53,711	194,363	(3.2) %	200,805
<b>May</b>	49,845	(7.2) %	53,694	244,208	(4.0) %	254,499
<b>June</b>	46,466	(10.3) %	51,779	290,675	(5.1) %	306,278
<b>July</b>	47,612	(14.9) %	55,967	338,286	(6.6) %	362,244
<b>August</b>	37,198	(32.6) %	55,177	375,484	(10.0) %	417,421
<b>September</b>	47,538	(9.5) %	52,515	423,023	(10.0) %	469,936
<b>October</b>	50,533	(3.1) %	52,137	473,555	(9.3) %	522,073
<b>November</b>		0.0 %			0 %	
<b>December</b>		0.0 %			0.0 %	
<b>Total</b>	<u><u>\$ 473,555</u></u>	(9.3) %	<u><u>\$ 522,073</u></u>			