

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**October 2023**

#### SUMMARY

|                         |    |                  |
|-------------------------|----|------------------|
| Total Taxes This Month: | \$ | <b>8,797,172</b> |
| Compared to Last Year:  |    | <b>8,100,831</b> |
| Percentage change:      |    | <b>8.6%</b>      |

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## October 2023

### Overview

**Month of October:** Total Sales and Use Tax for the month of October increased overall by 8.6% compared to last year. Current Sales Tax collection increased by 8.4% and current Use Tax collection increased 10.4%.

**Year to Date:** Total Sales and Use Tax through October increased by 3.0% for 2023. The Sales Tax component increased by 6.2% and the Use Tax component decreased by 12.2%.

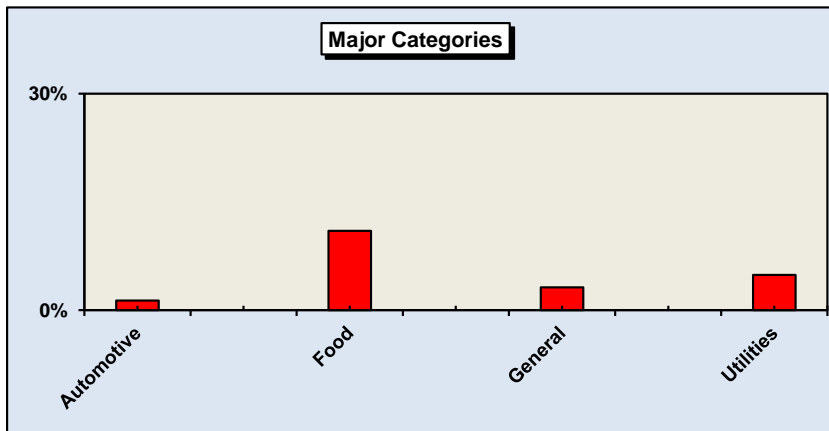
**Important note in understanding year-to-year comparative basis within this report:**

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

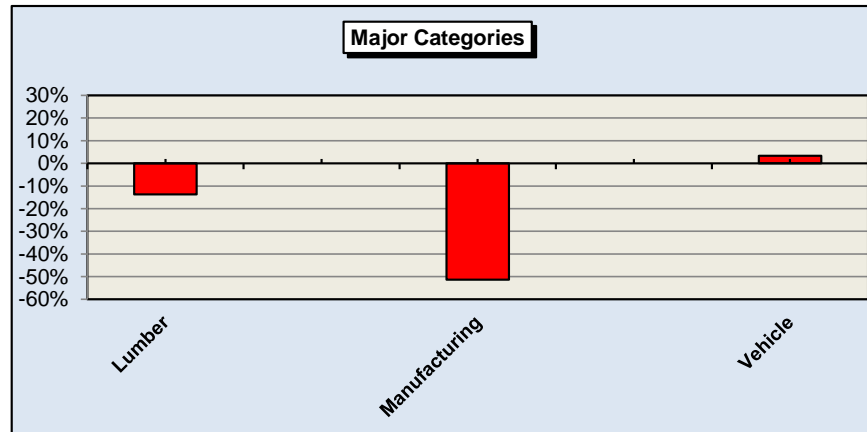
### Sales Tax Activity

The *Automotive*, *Food*, *General* and *Utilities* categories all showed increases of 1.3%, 11.0%, 3.1%, and 4.9%, respectively, when compared to 2022 year to date.



### Use Tax Activity

The *Lumber* and *Manufacturing* categories decreased 13.7% and 51.4%, respectively. However, the *Vehicle* category showed an increase of 3.4% when compared to 2022 year to date.

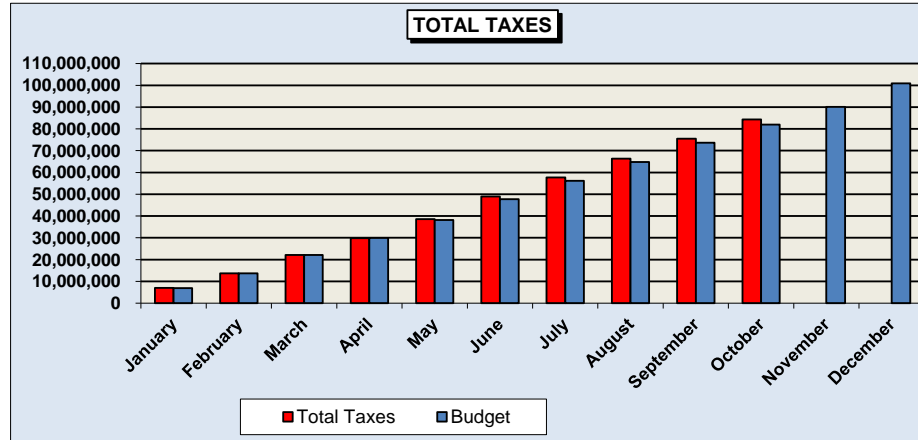


# SALES & USE TAX - BUDGET TO ACTUAL

**October  
2023**

|           | Sales & Use<br>2023<br>BUDGET | Cumulative<br>Sales & Use<br>2023<br>BUDGET | Cumulative<br>% of<br>2023<br>Budget | Sales Tax<br>2023<br>ACTUAL | Use Tax<br>2023<br>ACTUAL | Total<br>2023<br>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                                 | 7,386,062                   | 1,411,110                 | 8,797,172               |
| 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>\$ 71,692,192</b> | <b>12,613,121</b> | <b>84,305,313</b> |
|--------------|-----------------------|----------------------|-------------------|-------------------|



**Revenue Growth Per Fund / Current Year to Previous Year  
October 2023**

|                 | 2022 YTD<br>Sales Tax | 2022 YTD<br>Use Tax | 2022 YTD<br>Total | 2023 YTD<br>Sales Tax    | 2023 YTD<br>Use Tax | 2023 YTD<br>Total | Sales Tax<br>% Change<br>2022-2023 | Use Tax<br>% Change<br>2022-2023 | Total<br>% Change<br>2022-2023 | % Change<br>needed to<br>reach budget |
|-----------------|-----------------------|---------------------|-------------------|--------------------------|---------------------|-------------------|------------------------------------|----------------------------------|--------------------------------|---------------------------------------|
| General Fund    | 32,274,014            | 6,916,166           | 39,190,180        | 34,286,539               | 6,074,305           | 40,360,844        | 6.2%                               | -12.2%                           | 2.99%                          | 1.77%                                 |
| PIF Fund        | 5,695,418             | 1,220,481           | 6,915,899         | 6,050,572                | 1,071,933           | 7,122,504         | 6.2%                               | -12.2%                           | 2.99%                          | 1.77%                                 |
| Streets Fund    | 14,343,855            | 3,051,248           | 17,395,103        | 15,232,081               | 2,679,842           | 17,911,923        | 6.2%                               | -12.2%                           | 2.97%                          | 1.71%                                 |
| Open Space      | 3,825,007             | 813,671             | 4,638,678         | 4,061,866                | 714,624             | 4,776,490         | 6.2%                               | -12.2%                           | 2.97%                          | 1.71%                                 |
| Public Safety   | 11,092,577            | 2,359,660           | 13,452,237        | 11,779,470               | 2,072,417           | 13,851,886        | 6.2%                               | -12.2%                           | 2.97%                          | 1.71%                                 |
| LURA            | 280,744               | -                   | 280,744           | 281,665                  | -                   | 281,665           | 0.3%                               | 0.0%                             | 0.3%                           | -8.77%                                |
| All Funds Total | 67,511,615            | 14,361,226          | 81,872,841        | 71,692,192               | 12,613,121          | 84,305,313        | 6.2%                               | -12.2%                           | 3.0%                           | 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 ten months is that the General Fund sales and use tax is up by 2.99%. 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 ten months, The PIF sales and use tax revenue increased by 2.99%. 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 ten months, the Street Fund sales and use tax revenue increased by 2.97%. 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 ten months, the Open Space Fund sales and use tax revenue increased by 2.97%. 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 ten months, Public Safety sales and use tax revenue increased by 2.97%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

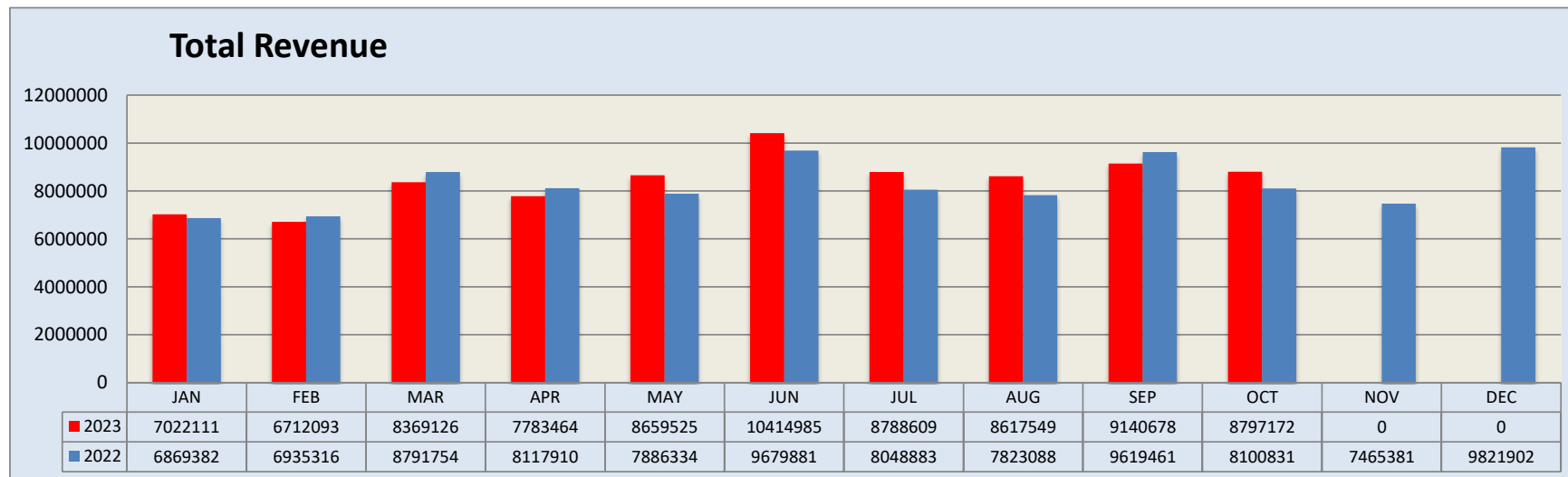
**LURA** For 2023, an amount of \$275,929 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax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

|                      | October<br>2023  | October<br>2022  | INC<br>(DEC)  | 2023<br>YTD<br>2023 | 2022<br>YTD<br>2022 | INC<br>(DEC)    |
|----------------------|------------------|------------------|---------------|---------------------|---------------------|-----------------|
| Active Accounts      | 9,792            | 9,412            | 380           | 9,792               | 9,412               | 380             |
| Net Taxable Sales    | 206,314,637      | 192,822,380      | 7.0 %         | 2,030,548,952       | 1,908,962,521       | 6.4 %           |
| <b>Net Sales Tax</b> | 7,172,274        | 6,616,597        | <b>8.4 %</b>  | 70,458,635          | 66,096,933          | <b>6.6 %</b>    |
| Delinquent Sales Tax | 84,403           | 157,833          | -             | 850,216             | 1,036,083           | -               |
| <b>Use Tax</b>       | 1,397,448        | 1,265,260        | <b>10.4 %</b> | 12,350,071          | 14,061,910          | <b>(12.2) %</b> |
| Delinquent Use Tax   | 13,662           | 5,208            | -             | 263,051             | 299,316             | -               |
| Other Revenue*       | 129,385          | 55,933           | -             | 383,339             | 378,598             | -               |
| <b>Total Revenue</b> | <b>8,797,172</b> | <b>8,100,831</b> | <b>8.6 %</b>  | <b>84,305,312</b>   | <b>81,872,840</b>   | <b>3.0 %</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

## 2023

### ACCOUNT GROUPS

#### 01000 Apparel

|                      | October<br>2023 | October<br>2022 | INC<br>(DEC)    | YTD<br>2023      | YTD<br>2022      | INC<br>(DEC)   |
|----------------------|-----------------|-----------------|-----------------|------------------|------------------|----------------|
| Active Accounts      | 88              | 91              | (3)             | 88               | 91               | (3)            |
| Net Taxable Sales    | 3,458,181       | 3,678,664       | (6.0) %         | 34,473,895       | 35,117,389       | (1.8) %        |
| <b>Net Sales Tax</b> | 121,518         | 129,115         | <b>(5.9) %</b>  | 1,163,054        | 1,229,516        | <b>(5.4) %</b> |
| Delinquent Sales Tax | 32              | 210             | -               | 48,409           | 3,663            | -              |
| <b>Use Tax</b>       | 295             | 1,162           | <b>(74.6) %</b> | 4,058            | 2,963            | <b>37.0 %</b>  |
| Delinquent Use Tax   | 0               | 0               | -               | 6,538            | 581              | -              |
| Other Revenue        | 99              | 36              | -               | 8,139            | 2,652            | -              |
| <b>Total Revenue</b> | <b>121,944</b>  | <b>130,523</b>  | <b>(6.6) %</b>  | <b>1,230,198</b> | <b>1,239,375</b> | <b>(0.7) %</b> |
| % of Total Revenue   | 1.4 %           | 1.6 %           | (0.2) %         | 1.5 %            | 1.5 %            | 0.0 %          |

#### 02000 Automotive

|                      |                |                |                |                  |                  |               |
|----------------------|----------------|----------------|----------------|------------------|------------------|---------------|
| Active Accounts      | 382            | 371            | 11             | 382              | 371              | 11            |
| Net Taxable Sales    | 15,294,040     | 15,739,439     | (2.8) %        | 148,399,382      | 147,086,716      | 0.9 %         |
| <b>Net Sales Tax</b> | 535,170        | 530,099        | <b>1.0 %</b>   | 5,143,714        | 5,076,309        | <b>1.3 %</b>  |
| Delinquent Sales Tax | 1,983          | 17,796         | -              | 63,446           | 81,391           | -             |
| <b>Use Tax</b>       | 13,508         | 1,992          | <b>578.1 %</b> | 49,950           | 30,605           | <b>63.2 %</b> |
| Delinquent Use Tax   | 0              | 16             | -              | 6,222            | 1,500            | -             |
| Other Revenue        | 361            | 0              | -              | 20,529           | 8,922            | -             |
| <b>Total Revenue</b> | <b>551,022</b> | <b>549,903</b> | <b>0.2 %</b>   | <b>5,283,861</b> | <b>5,198,727</b> | <b>1.6 %</b>  |
| % of Total Revenue   | 6.3 %          | 6.8 %          | (0.5) %        | 6.3 %            | 6.3 %            | 0.0 %         |

#### 03000 Food

|                      |                  |                  |               |                   |                   |               |
|----------------------|------------------|------------------|---------------|-------------------|-------------------|---------------|
| Active Accounts      | 668              | 658              | 10            | 668               | 658               | 10            |
| Net Taxable Sales    | 71,870,137       | 64,509,957       | 11.4 %        | 685,775,905       | 620,393,774       | 10.5 %        |
| <b>Net Sales Tax</b> | 2,509,055        | 2,250,951        | <b>11.5 %</b> | 23,961,223        | 21,589,696        | <b>11.0 %</b> |
| Delinquent Sales Tax | 20,140           | 19,451           | -             | 158,113           | 231,104           | -             |
| <b>Use Tax</b>       | 20,347           | 16,855           | <b>20.7 %</b> | 183,095           | 141,469           | <b>29.4 %</b> |
| Delinquent Use Tax   | 2,337            | 0                | -             | 13,287            | 25,949            | -             |
| Other Revenue        | 39,487           | 5,461            | -             | 108,924           | 76,217            | -             |
| <b>Total Revenue</b> | <b>2,591,366</b> | <b>2,292,718</b> | <b>13.0 %</b> | <b>24,424,642</b> | <b>22,064,435</b> | <b>10.7 %</b> |
| % of Total Revenue   | 29.5 %           | 28.3 %           | 1.2 %         | 29.0 %            | 26.9 %            | 2.1 %         |

# SALES AND USE TAX

## October

## 2023

### ACCOUNT GROUPS

#### 04000 Home Furnishings

|                      | October<br>2023 | October<br>2022 | INC<br>(DEC)    | YTD<br>2023      | YTD<br>2022      | INC<br>(DEC)   |
|----------------------|-----------------|-----------------|-----------------|------------------|------------------|----------------|
| Active Accounts      | 383             | 379             | 4               | 383              | 379              | 4              |
| Net Taxable Sales    | 3,981,158       | 4,931,642       | (19.3) %        | 46,484,360       | 51,499,293       | (9.7) %        |
| <b>Net Sales Tax</b> | 139,388         | 168,224         | <b>(17.1) %</b> | 1,591,781        | 1,762,862        | <b>(9.7) %</b> |
| Delinquent Sales Tax | 83              | 4,101           | -               | 33,685           | 36,520           | -              |
| <b>Use Tax</b>       | 850             | 921             | <b>(7.7) %</b>  | 11,310           | 11,412           | <b>(0.9) %</b> |
| Delinquent Use Tax   | 0               | 0               | -               | 0                | 0                | -              |
| Other Revenue        | 423             | 0               | -               | 17,494           | 1,973            | -              |
| <b>Total Revenue</b> | <b>140,744</b>  | <b>173,246</b>  | <b>(18.8) %</b> | <b>1,654,270</b> | <b>1,812,767</b> | <b>(8.7) %</b> |
| % of Total Revenue   | 1.6 %           | 2.1 %           | (0.5) %         | 2.0 %            | 2.2 %            | (0.2) %        |

#### 05000 General

|                      |                  |                  |                |                   |                   |               |
|----------------------|------------------|------------------|----------------|-------------------|-------------------|---------------|
| Active Accounts      | 1,605            | 1,334            | 271            | 1,605             | 1,334             | 271           |
| Net Taxable Sales    | 52,267,274       | 48,930,750       | 6.8 %          | 491,116,347       | 476,219,174       | 3.1 %         |
| <b>Net Sales Tax</b> | 1,811,797        | 1,696,510        | <b>6.8 %</b>   | 17,107,052        | 16,586,165        | <b>3.1 %</b>  |
| Delinquent Sales Tax | 29,039           | 26,180           | -              | 160,582           | 200,628           | -             |
| <b>Use Tax</b>       | 11,396           | 4,554            | <b>150.2 %</b> | 72,949            | 64,557            | <b>13.0 %</b> |
| Delinquent Use Tax   | 9,963            | 98               | -              | 23,291            | 18,768            | -             |
| Other Revenue        | 86,048           | 6,063            | -              | 131,255           | 63,105            | -             |
| <b>Total Revenue</b> | <b>1,948,243</b> | <b>1,733,405</b> | <b>12.4 %</b>  | <b>17,495,129</b> | <b>16,933,223</b> | <b>3.3 %</b>  |
| % of Total Revenue   | 22.1 %           | 21.4 %           | 0.7 %          | 20.8 %            | 20.7 %            | 0.1 %         |

#### 06000 Lodging

|                      |               |               |                 |                |                |                 |
|----------------------|---------------|---------------|-----------------|----------------|----------------|-----------------|
| Active Accounts      | 201           | 184           | 17              | 201            | 184            | 17              |
| Net Taxable Sales    | 2,607,818     | 2,646,480     | (1.5) %         | 26,763,960     | 26,354,176     | 1.6 %           |
| <b>Net Sales Tax</b> | 90,884        | 92,438        | <b>(1.7) %</b>  | 928,977        | 873,197        | <b>6.4 %</b>    |
| Delinquent Sales Tax | 789           | 76            | -               | 7,671          | 39,331         | -               |
| <b>Use Tax</b>       | 54            | 236           | <b>(77.1) %</b> | 1,024          | 2,503          | <b>(59.1) %</b> |
| Delinquent Use Tax   | 0             | 0             | -               | 0              | 0              | -               |
| Other Revenue        | 49            | 10            | -               | 1,214          | 6,646          | -               |
| <b>Total Revenue</b> | <b>91,776</b> | <b>92,760</b> | <b>(1.1) %</b>  | <b>938,886</b> | <b>921,677</b> | <b>1.9 %</b>    |
| % of Total Revenue   | 1.0 %         | 1.1 %         | (0.1) %         | 1.1 %          | 1.1 %          | 0.0 %           |

# SALES AND USE TAX

## October

## 2023

### ACCOUNT GROUPS

#### 07000 Lumber

|                      | October<br>2023  | October<br>2022 | INC<br>(DEC)  | YTD<br>2023       | YTD<br>2022       | INC<br>(DEC)    |
|----------------------|------------------|-----------------|---------------|-------------------|-------------------|-----------------|
| Active Accounts      | 1,041            | 980             | 61            | 1,041             | 980               | 61              |
| Net Taxable Sales    | 18,683,930       | 13,956,544      | 33.9 %        | 164,400,151       | 143,253,841       | 14.8 %          |
| <b>Net Sales Tax</b> | 654,483          | 489,822         | <b>33.6 %</b> | 5,684,862         | 5,003,445         | <b>13.6 %</b>   |
| Delinquent Sales Tax | 3,337            | 1,077           | -             | 71,138            | 28,044            | -               |
| <b>Use Tax</b>       | 544,117          | 403,811         | <b>34.7 %</b> | 4,826,728         | 5,593,265         | <b>(13.7) %</b> |
| Delinquent Use Tax   | 0                | 72              | -             | 7,208             | 3,324             | -               |
| Other Revenue        | 918              | 190             | -             | 12,736            | 4,089             | -               |
| <b>Total Revenue</b> | <b>1,202,855</b> | <b>894,972</b>  | <b>34.4 %</b> | <b>10,602,672</b> | <b>10,632,167</b> | <b>(0.3) %</b>  |
| % of Total Revenue   | 13.7 %           | 11.0 %          | 2.7 %         | 12.6 %            | 13.0 %            | (0.4) %         |

#### 08000 Professional

|                      |                |                |                |                  |                  |               |
|----------------------|----------------|----------------|----------------|------------------|------------------|---------------|
| Active Accounts      | 2,040          | 2,069          | (29)           | 2,040            | 2,069            | (29)          |
| Net Taxable Sales    | 3,663,699      | 2,990,277      | 22.5 %         | 37,796,223       | 34,561,462       | 9.4 %         |
| <b>Net Sales Tax</b> | 124,650        | 102,432        | <b>21.7 %</b>  | 1,291,394        | 1,148,493        | <b>12.4 %</b> |
| Delinquent Sales Tax | 3,505          | 1,993          | -              | 27,906           | 46,547           | -             |
| <b>Use Tax</b>       | 17,872         | 5,913          | <b>202.2 %</b> | 195,191          | 153,639          | <b>27.0 %</b> |
| Delinquent Use Tax   | 0              | 2,185          | -              | 3,095            | 83,415           | -             |
| Other Revenue        | 512            | 1,301          | -              | 8,886            | 51,034           | -             |
| <b>Total Revenue</b> | <b>146,539</b> | <b>113,824</b> | <b>28.7 %</b>  | <b>1,526,472</b> | <b>1,483,128</b> | <b>2.9 %</b>  |
| % of Total Revenue   | 1.7 %          | 1.4 %          | 0.3 %          | 1.8 %            | 1.8 %            | 0.0 %         |

#### 09000 Public Utility

|                      |                |                |                |                  |                  |                 |
|----------------------|----------------|----------------|----------------|------------------|------------------|-----------------|
| Active Accounts      | 383            | 380            | 3              | 383              | 380              | 3               |
| Net Taxable Sales    | 12,462,022     | 13,661,954     | (8.8) %        | 145,396,213      | 138,683,731      | 4.8 %           |
| <b>Net Sales Tax</b> | 438,613        | 480,853        | <b>(8.8) %</b> | 5,106,029        | 4,868,704        | <b>4.9 %</b>    |
| Delinquent Sales Tax | 176            | 178            | -              | 13,433           | 11,542           | -               |
| <b>Use Tax</b>       | 4,227          | 4,378          | <b>(3.4) %</b> | 47,892           | 55,787           | <b>(14.2) %</b> |
| Delinquent Use Tax   | 0              | 0              | -              | 0                | 0                | -               |
| Other Revenue        | 57             | 142            | -              | 1,445            | 961              | -               |
| <b>Total Revenue</b> | <b>443,073</b> | <b>485,551</b> | <b>(8.7) %</b> | <b>5,168,799</b> | <b>4,936,994</b> | <b>4.7 %</b>    |
| % of Total Revenue   | 5.0 %          | 6.0 %          | (1.0) %        | 6.1 %            | 6.0 %            | 0.1 %           |



# SALES AND USE TAX

## October

## 2023

### ACCOUNT GROUPS

#### 10000 Unclassified

|                      | October<br>2023 | October<br>2022 | INC<br>(DEC)    | YTD<br>2023      | YTD<br>2022      | INC<br>(DEC)   |
|----------------------|-----------------|-----------------|-----------------|------------------|------------------|----------------|
| Active Accounts      | 2,668           | 2,603           | 65              | 2,668            | 2,603            | 65             |
| Net Taxable Sales    | 19,785,757      | 17,606,387      | 12.4 %          | 223,249,913      | 200,374,088      | 11.4 %         |
| <b>Net Sales Tax</b> | 668,871         | 552,601         | <b>21.0 %</b>   | 7,564,517        | 6,715,364        | <b>12.6 %</b>  |
| Delinquent Sales Tax | 25,008          | 64,078          | -               | 251,350          | 325,794          | -              |
| <b>Use Tax</b>       | 18,936          | 26,562          | <b>(28.7) %</b> | 502,478          | 209,490          | <b>139.9 %</b> |
| Delinquent Use Tax   | 0               | 102             | -               | 176,245          | 7,044            | -              |
| Other Revenue        | 1,171           | 34,847          | -               | 67,918           | 63,032           | -              |
| <b>Total Revenue</b> | <b>713,986</b>  | <b>678,190</b>  | <b>5.3 %</b>    | <b>8,562,508</b> | <b>7,320,724</b> | <b>17.0 %</b>  |
| % of Total Revenue   | 8.1 %           | 8.4 %           | (0.3) %         | 10.2 %           | 8.9 %            | 1.3 %          |

#### 11000 Home Occupations

|                      |               |               |                  |                |                |                 |
|----------------------|---------------|---------------|------------------|----------------|----------------|-----------------|
| Active Accounts      | 153           | 159           | (6)              | 153            | 159            | (6)             |
| Net Taxable Sales    | 430,420       | 491,316       | (12.4) %         | 6,111,228      | 6,119,146      | (0.1) %         |
| <b>Net Sales Tax</b> | 14,804        | 16,862        | <b>(12.2) %</b>  | 210,984        | 209,726        | <b>0.6 %</b>    |
| Delinquent Sales Tax | 17            | 97            | -                | 514            | 1,135          | -               |
| <b>Use Tax</b>       | 0             | 133           | <b>(100.0) %</b> | 17             | 261            | <b>(93.5) %</b> |
| Delinquent Use Tax   | 0             | 0             | -                | 3              | 0              | -               |
| Other Revenue        | 0             | 113           | -                | 203            | 983            | -               |
| <b>Total Revenue</b> | <b>14,821</b> | <b>17,205</b> | <b>(13.9) %</b>  | <b>211,721</b> | <b>212,105</b> | <b>(0.2) %</b>  |
| % of Total Revenue   | 0.2 %         | 0.2 %         | 0.0 %            | 0.3 %          | 0.3 %          | 0.0 %           |

#### 12000 Manufacturing

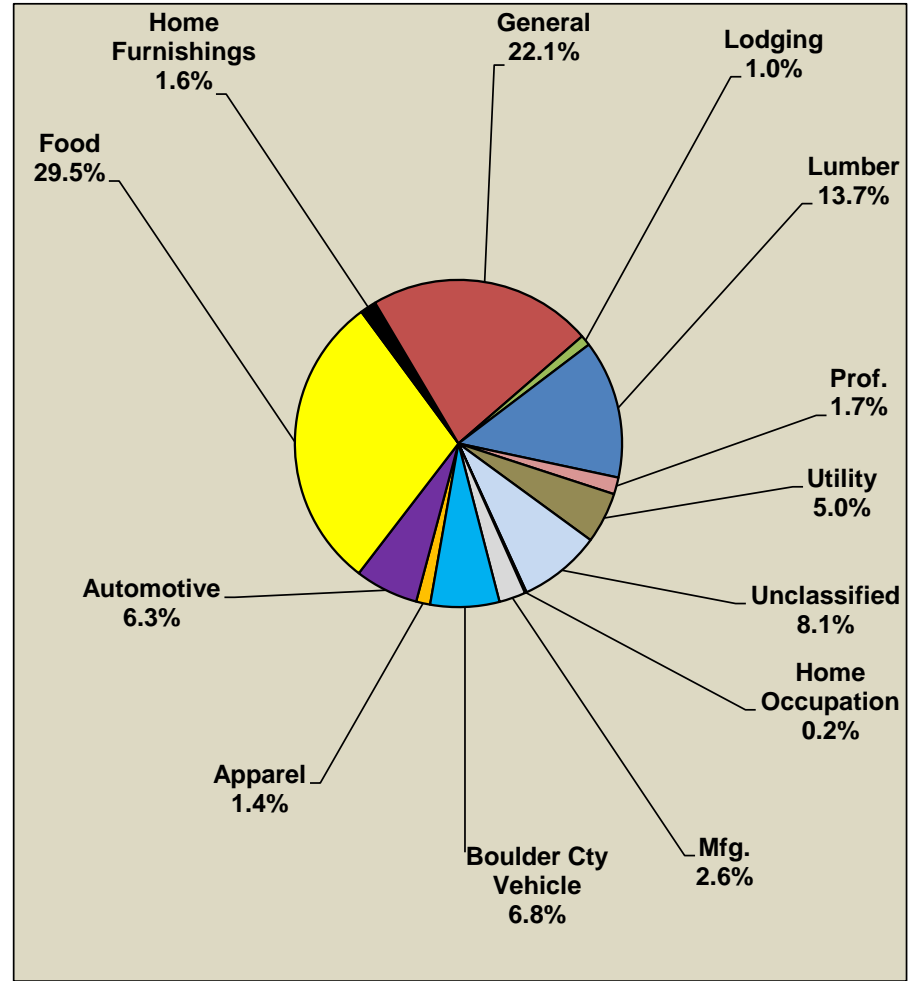
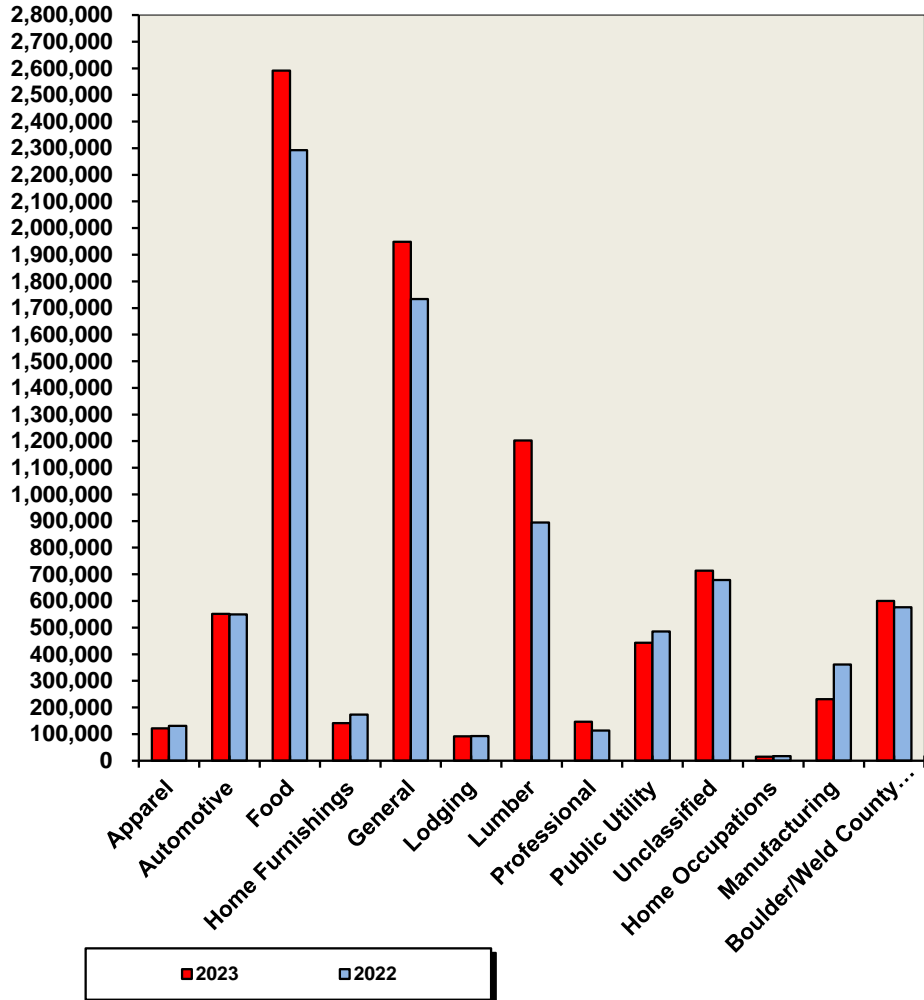
|                      |                |                |                 |                  |                  |                 |
|----------------------|----------------|----------------|-----------------|------------------|------------------|-----------------|
| Active Accounts      | 179            | 203            | (24)            | 179              | 203              | (24)            |
| Net Taxable Sales    | 1,810,201      | 3,678,970      | (50.8) %        | 20,581,375       | 29,299,731       | (29.8) %        |
| <b>Net Sales Tax</b> | 63,041         | 106,690        | <b>(40.9) %</b> | 705,048          | 1,033,456        | <b>(31.8) %</b> |
| Delinquent Sales Tax | 294            | 22,596         | -               | 13,969           | 30,384           | -               |
| <b>Use Tax</b>       | 166,009        | 221,989        | <b>(25.2) %</b> | 1,422,228        | 2,926,487        | <b>(51.4) %</b> |
| Delinquent Use Tax   | 1,362          | 2,735          | -               | 27,162           | 158,735          | -               |
| Other Revenue        | 260            | 7,770          | -               | 4,596            | 98,984           | -               |
| <b>Total Revenue</b> | <b>230,966</b> | <b>361,780</b> | <b>(36.2) %</b> | <b>2,173,003</b> | <b>4,248,046</b> | <b>(48.8) %</b> |
| % of Total Revenue   | 2.6 %          | 4.5 %          | (1.9) %         | 2.6 %            | 5.2 %            | (2.6) %         |

#### 00000 Boulder/Weld County Vehicle

|                    |         |         |              |           |           |              |
|--------------------|---------|---------|--------------|-----------|-----------|--------------|
| <b>Use Tax</b>     | 599,837 | 576,754 | <b>4.0 %</b> | 5,033,151 | 4,869,472 | <b>3.4 %</b> |
| % of Total Revenue | 6.8 %   | 7.1 %   | (0.3) %      | 6.0 %     | 5.9 %     | 0.1 %        |

# Net Sales & Use Tax by Industry Type

For The Month Of  
**October**  
**2023**



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

October  
2023

| ACCOUNT GROUP<br>ACCOUNT #           | ACTIVE<br>ACCTS |                   | October<br>2023 | October<br>2022 | INCR/<br>(DECR) | YTD<br>2023   | YTD<br>2022   | INCR/<br>(DECR) |
|--------------------------------------|-----------------|-------------------|-----------------|-----------------|-----------------|---------------|---------------|-----------------|
| Apparel<br>01000                     | 88              | Net Taxable Sales | 3,458,181       | 3,678,664       | (6.0) %         | 34,473,895    | 35,117,389    | (1.8) %         |
|                                      |                 | Total Revenue     | 121,944         | 130,523         | (6.6) %         | 1,230,198     | 1,239,375     | (0.7) %         |
| Automotive<br>02000                  | 382             | Net Taxable Sales | 15,294,040      | 15,739,439      | (2.8) %         | 148,399,382   | 147,086,716   | 0.9 %           |
|                                      |                 | Total Revenue     | 551,022         | 549,903         | 0.2 %           | 5,283,861     | 5,198,727     | 1.6 %           |
| Food<br>03000                        | 668             | Net Taxable Sales | 71,870,137      | 64,509,957      | 11.4 %          | 685,775,905   | 620,393,774   | 10.5 %          |
|                                      |                 | Total Revenue     | 2,591,366       | 2,292,718       | 13.0 %          | 24,424,642    | 22,064,435    | 10.7 %          |
| Home Furnishings<br>04000            | 383             | Net Taxable Sales | 3,981,158       | 4,931,642       | (19.3) %        | 46,484,360    | 51,499,293    | (9.7) %         |
|                                      |                 | Total Revenue     | 140,744         | 173,246         | (18.8) %        | 1,654,270     | 1,812,767     | (8.7) %         |
| General<br>05000                     | 1,605           | Net Taxable Sales | 52,267,274      | 48,930,750      | 6.8 %           | 491,116,347   | 476,219,174   | 3.1 %           |
|                                      |                 | Total Revenue     | 1,948,243       | 1,733,405       | 12.4 %          | 17,495,129    | 16,933,223    | 3.3 %           |
| Lodging<br>06000                     | 201             | Net Taxable Sales | 2,607,818       | 2,646,480       | (1.5) %         | 26,763,960    | 26,354,176    | 1.6 %           |
|                                      |                 | Total Revenue     | 91,776          | 92,760          | (1.1) %         | 938,886       | 921,677       | 1.9 %           |
| Lumber<br>07000                      | 1,041           | Net Taxable Sales | 18,683,930      | 13,956,544      | 33.9 %          | 164,400,151   | 143,253,841   | 14.8 %          |
|                                      |                 | Total Revenue     | 1,202,855       | 894,972         | 34.4 %          | 10,602,672    | 10,632,167    | (0.3) %         |
| Professional<br>08000                | 2,040           | Net Taxable Sales | 3,663,699       | 2,990,277       | 22.5 %          | 37,796,223    | 34,561,462    | 9.4 %           |
|                                      |                 | Total Revenue     | 146,539         | 113,824         | 28.7 %          | 1,526,472     | 1,483,128     | 2.9 %           |
| Public Utility<br>09000              | 383             | Net Taxable Sales | 12,462,022      | 13,661,954      | (8.8) %         | 145,396,213   | 138,683,731   | 4.8 %           |
|                                      |                 | Total Revenue     | 443,073         | 485,551         | (8.7) %         | 5,168,799     | 4,936,994     | 4.7 %           |
| Unclassified<br>10000                | 2,668           | Net Taxable Sales | 19,785,757      | 17,606,387      | 12.4 %          | 223,249,913   | 200,374,088   | 11.4 %          |
|                                      |                 | Total Revenue     | 713,986         | 678,190         | 5.3 %           | 8,562,508     | 7,320,724     | 17.0 %          |
| Home Occupations<br>11000            | 153             | Net Taxable Sales | 430,420         | 491,316         | (12.4) %        | 6,111,228     | 6,119,146     | (0.1) %         |
|                                      |                 | Total Revenue     | 14,821          | 17,205          | (13.9) %        | 211,721       | 212,105       | (0.2) %         |
| Manufacturing<br>12000               | 179             | Net Taxable Sales | 1,810,201       | 3,678,970       | (50.8) %        | 20,581,375    | 29,299,731    | (29.8) %        |
|                                      |                 | Total Revenue     | 230,966         | 361,780         | (36.2) %        | 2,173,003     | 4,248,046     | (48.8) %        |
| Boulder/Weld County Vehicle<br>00000 | 2               | Net Taxable Sales | 0               | 0               | 0.0 %           | 0             | 0             | 0.0 %           |
|                                      |                 | Total Revenue     | 599,837         | 576,754         | 4.0 %           | 5,033,151     | 4,869,472     | 3.4 %           |
| GRAND TOTALS                         | 9,793           | Net Taxable Sales | 206,314,637     | 192,822,380     | 7.0 %           | 2,030,548,952 | 1,908,962,521 | 6.4 %           |
|                                      |                 | Total Revenue     | 8,797,172       | 8,100,831       | 8.6 %           | 84,305,312    | 81,872,840    | 3.0 %           |

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

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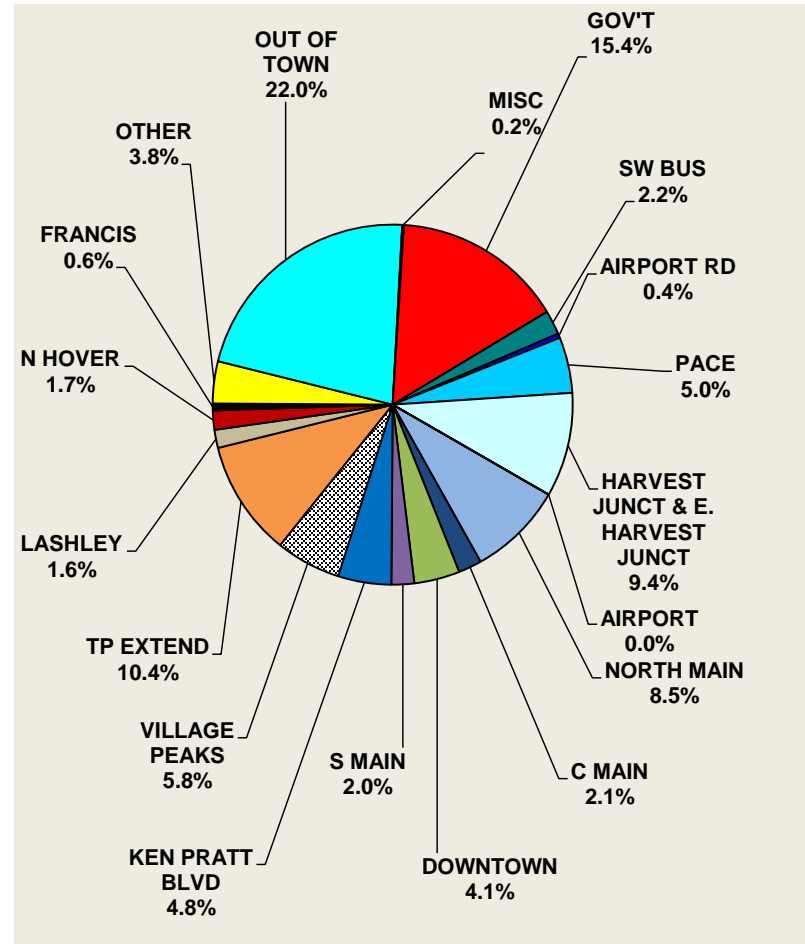
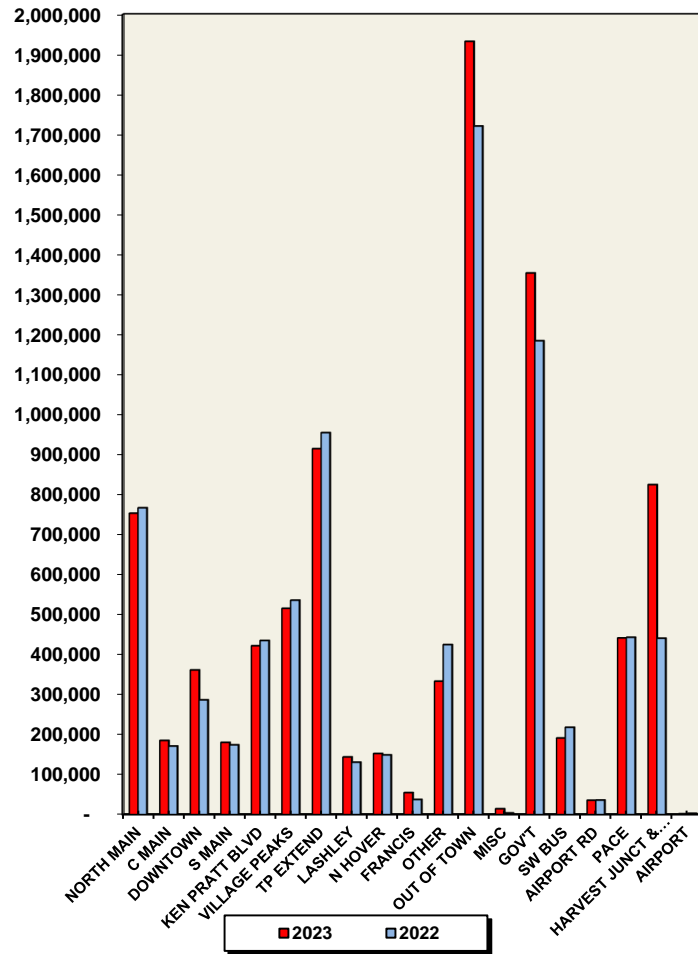
|  |   |
|--|---|
| <b>1000 Apparel</b>                      | Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.   |
| <b>2000 Automotive</b>                   | Accessories; such as tires, batteries, and auto parts, Aircraft sales 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<br>2023 |                 |                 |                 |               |               |                 |
|----------------------------------|-------------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|-----------------|
| LOCATION                         |                   | % OF<br>TOTAL   | October<br>2023 | October<br>2022 | INCR/<br>(DECR) | YTD<br>2023   | YTD<br>2022   | INCR/<br>(DECR) |
| NORTH MAIN                       | Net Taxable Sales | 10.3%           | 21,207,344      | 21,637,646      | (2.0) %         | 209,958,432   | 205,484,903   | 2.2 %           |
|                                  | Total Revenue     | 8.5%            | 751,926         | 765,623         | (1.8) %         | 7,473,710     | 7,292,879     | 2.5 %           |
| CENTRAL MAIN                     | Net Taxable Sales | 2.5%            | 5,181,915       | 4,829,453       | 7.3 %           | 47,462,473    | 47,740,566    | (0.6) %         |
|                                  | Total Revenue     | 2.1%            | 184,548         | 170,503         | 8.2 %           | 1,690,248     | 1,673,355     | 1.0 %           |
| DOWNTOWN                         | Net Taxable Sales | 5.0%            | 10,386,301      | 8,065,732       | 28.8 %          | 90,098,528    | 74,865,952    | 20.3 %          |
|                                  | Total Revenue     | 4.1%            | 360,551         | 285,792         | 26.2 %          | 3,205,213     | 2,666,581     | 20.2 %          |
| SOUTH MAIN                       | Net Taxable Sales | 2.5%            | 5,096,570       | 5,050,027       | 0.9 %           | 48,964,990    | 47,714,328    | 2.6 %           |
|                                  | Total Revenue     | 2.0%            | 179,674         | 173,522         | 3.5 %           | 1,738,919     | 1,706,349     | 1.9 %           |
| KEN PRATT BOULEVARD              | Net Taxable Sales | 5.6%            | 11,613,259      | 12,273,799      | (5.4) %         | 114,767,415   | 111,455,088   | 3.0 %           |
|                                  | Total Revenue     | 4.8%            | 420,847         | 434,054         | (3.0) %         | 4,061,698     | 3,954,334     | 2.7 %           |
| VILLAGE AT THE PEAKS             | Net Taxable Sales | 7.0%            | 14,408,116      | 14,987,050      | (3.9) %         | 141,027,023   | 140,444,004   | 0.4 %           |
|                                  | Total Revenue     | 5.8%            | 514,377         | 534,609         | (3.8) %         | 5,081,452     | 5,036,523     | 0.9 %           |
| TW PKS SQ EXTENDED               | Net Taxable Sales | 12.3%           | 25,353,145      | 26,591,685      | (4.7) %         | 262,902,257   | 270,337,681   | (2.8) %         |
|                                  | Total Revenue     | 10.4%           | 913,434         | 953,421         | (4.2) %         | 9,339,397     | 9,643,265     | (3.2) %         |
| LASHLEY                          | Net Taxable Sales | 1.8%            | 3,755,069       | 3,665,192       | 2.5 %           | 36,787,703    | 38,333,055    | (4.0) %         |
|                                  | Total Revenue     | 1.6%            | 143,233         | 130,135         | 10.1 %          | 1,316,908     | 1,368,721     | (3.8) %         |
| NORTH HOVER                      | Net Taxable Sales | 2.0%            | 4,147,137       | 4,184,082       | (0.9) %         | 42,018,017    | 41,270,291    | 1.8 %           |
|                                  | Total Revenue     | 1.7%            | 151,792         | 148,328         | 2.3 %           | 1,492,380     | 1,462,963     | 2.0 %           |
| FRANCIS                          | Net Taxable Sales | 0.4%            | 872,137         | 985,945         | (11.5) %        | 7,937,744     | 9,651,657     | (17.8) %        |
|                                  | Total Revenue     | 0.6%            | 54,211          | 37,105          | 46.1 %          | 323,803       | 344,508       | (6.0) %         |
| ALL OTHERS                       | Net Taxable Sales | 3.8%            | 7,750,514       | 8,954,473       | (13.4) %        | 79,195,580    | 80,391,179    | (1.5) %         |
|                                  | Total Revenue     | 3.8%            | 332,437         | 423,811         | (21.6) %        | 3,398,036     | 3,651,729     | (6.9) %         |
| OUT OF TOWN                      | Net Taxable Sales | 25.1%           | 51,762,510      | 47,782,655      | 8.3 %           | 538,827,824   | 493,692,845   | 9.1 %           |
|                                  | Total Revenue     | 22.0%           | 1,932,150       | 1,720,272       | 12.3 %          | 19,313,724    | 17,686,769    | 9.2 %           |
| MISCELLANEOUS                    | Net Taxable Sales | 0.2%            | 398,817         | 97,047          | 311.0 %         | 5,775,219     | 1,771,786     | 226.0 %         |
|                                  | Total Revenue     | 0.2%            | 14,024          | 3,366           | 316.6 %         | 209,520       | 62,980        | 232.7 %         |
| CITY, BLDR CO                    | Net Taxable Sales | 3.0%            | 6,238,430       | 6,016,290       | 3.7 %           | 63,886,436    | 60,097,365    | 6.3 %           |
|                                  | Total Revenue     | 15.4%           | 1,352,789       | 1,183,194       | 14.3 %          | 11,990,763    | 12,456,922    | (3.7) %         |
| SW BUSINESS                      | Net Taxable Sales | 1.3%            | 2,728,328       | 2,597,097       | 5.1 %           | 28,525,502    | 33,747,185    | (15.5) %        |
|                                  | Total Revenue     | 2.2%            | 190,604         | 217,268         | (12.3) %        | 2,112,934     | 2,384,966     | (11.4) %        |
| AIRPORT ROAD                     | Net Taxable Sales | 0.2%            | 499,469         | 668,060         | (25.2) %        | 5,646,312     | 5,431,134     | 4.0 %           |
|                                  | Total Revenue     | 0.4%            | 35,247          | 35,668          | (1.2) %         | 383,799       | 911,074       | (57.9) %        |
| PACE                             | Net Taxable Sales | 5.8%            | 11,939,402      | 11,979,035      | (0.3) %         | 115,749,585   | 115,112,337   | 0.6 %           |
|                                  | Total Revenue     | 5.0%            | 440,320         | 442,056         | (0.4) %         | 4,326,797     | 4,914,563     | (12.0) %        |
| HARVEST JUNCT & E. HARVEST JUNCT | Net Taxable Sales | 11.1%           | 22,949,568      | 12,408,022      | 85.0 %          | 190,603,698   | 130,886,541   | 45.6 %          |
|                                  | Total Revenue     | 9.4%            | 823,548         | 439,624         | 87.3 %          | 6,822,981     | 4,627,364     | 47.4 %          |
| AIRPORT                          | Net Taxable Sales | 0.0%            | 26,606          | 49,090          | (45.8) %        | 414,214       | 534,624       | (22.5) %        |
|                                  | Total Revenue     | 0.0%            | 1,460           | 2,480           | (41.1) %        | 23,030        | 26,995        | (14.7) %        |
| <b>TOTALS</b>                    | Net Taxable Sales | 100%            | 206,314,637     | 192,822,380     | 7.0 %           | 2,030,548,952 | 1,908,962,521 | 6.4 %           |
|                                  | Total Revenue     | 100%            | 8,797,172       | 8,100,831       | 8.6 %           | 84,305,312    | 81,872,840    | 3.0 %           |

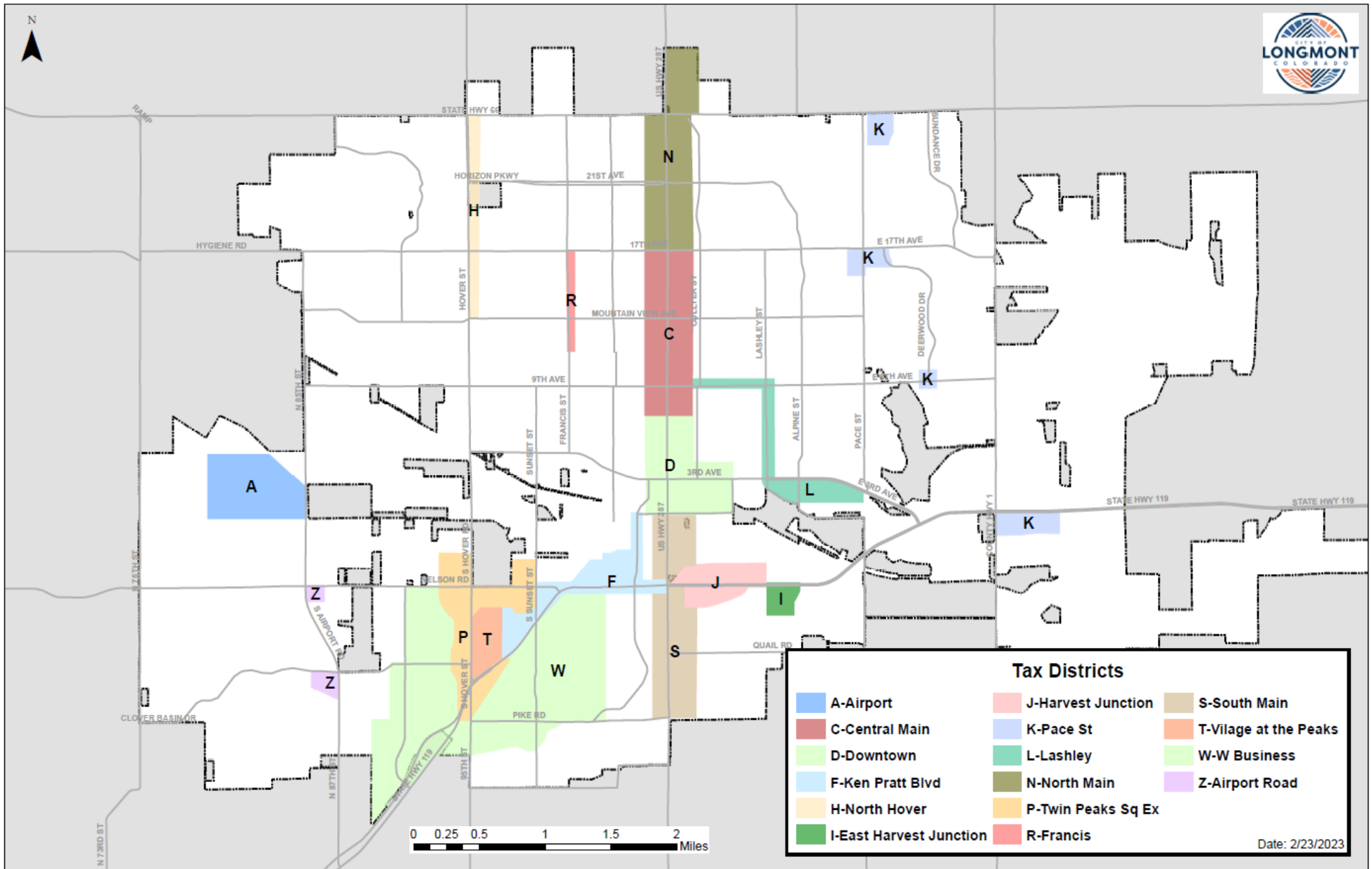
# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**October**  
**2023**



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

|          |                             |          |  |
|----------|-----------------------------|----------|--|
| <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 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>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

## October

### 2023

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|                  | <b>2023<br/>MONTHLY</b> | <b>PERCENT<br/>CHANGE</b> | <b>2022<br/>MONTHLY</b> | <b>2023<br/>YTD</b> | <b>PERCENT<br/>CHANGE</b> | <b>2022<br/>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>   | 45,099                  | (0.1) %                   | 45,122                  | 503,591             | (0.0) %                   | 503,793             |
| <b>November</b>  |                         | 0.0 %                     |                         |                     | 0.0 %                     |                     |
| <b>December</b>  |                         | 0.0 %                     |                         |                     | 0.0 %                     |                     |
| <b>Total</b>     | <b>\$ 503,591</b>       | (0.0) %                   | <b>\$ 503,793</b>       |                     |                           |                     |

# SPECIAL MARIJUANA TAX

## October

### 2023

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|                  | <b>2023<br/>MONTHLY</b> | <b>PERCENT<br/>CHANGE</b> | <b>2022<br/>MONTHLY</b> | <b>2023<br/>YTD</b> | <b>PERCENT<br/>CHANGE</b> | <b>2022<br/>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>   | 45,945                  | (9.1) %                   | 50,533                  | 472,908             | (0.1) %                   | 473,555             |
| <b>November</b>  |                         | 0.0 %                     |                         |                     | 0.0 %                     |                     |
| <b>December</b>  |                         | 0.0 %                     |                         |                     | 0.0 %                     |                     |
| <b>Total</b>     | <b>\$ 472,908</b>       | <b>(0.1) %</b>            | <b>\$ 473,555</b>       |                     |                           |                     |