

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

March 2022

SUMMARY

Total Taxes This Month:	\$	8,791,754
Compared to Last Year:		7,673,799
Percentage change:		14.6%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

March 2022

Overview

Month of March: Total Sales and Use Tax for the month of March increased overall by 14.6% compared to last year. Current Sales Tax collection increased by 7.3% and current Use Tax collection increased 92.0%.

Year to Date: Total Sales and Use Tax through March increased by 14.9% for 2021. The Sales Tax component increased by 10.9% and the Use Tax component increased by 40.1%.

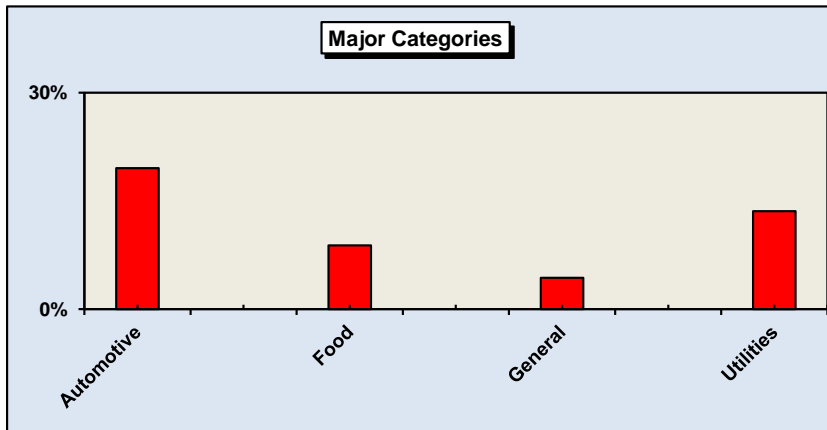
Important note in understanding year-to-year comparative basis within this report:

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.

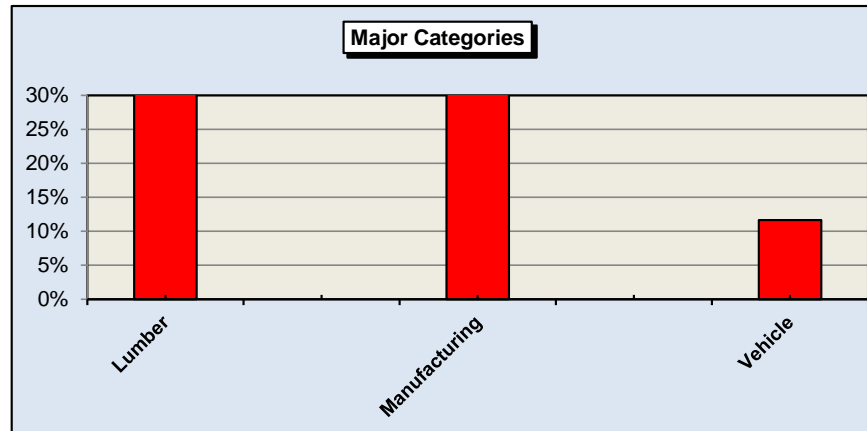
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 19.5%, 8.8%, 4.3%, and 13.6%, respectively; when compared to 2021 year to date.



Use Tax Activity

The *Lumber*, *Manufacturing*, and *Vehicle* categories all showed increases of 62.5%, 166.1%, and 11.7%, respectively; when compared to 2021 year to date.

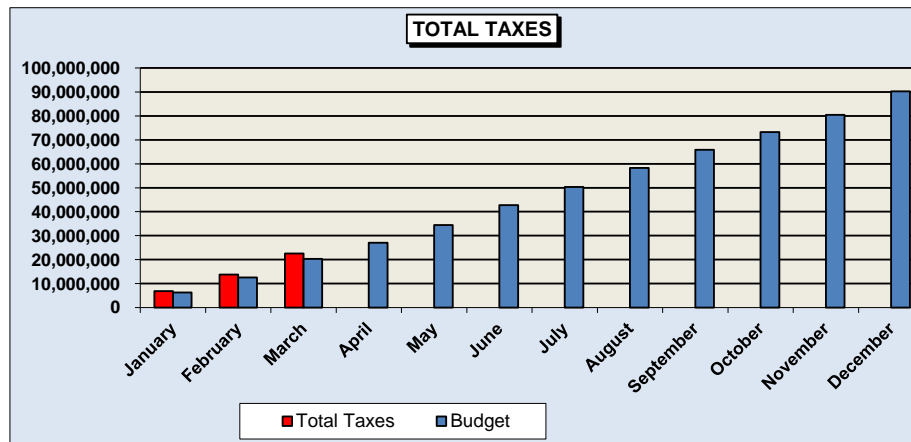


SALES & USE TAX - BUDGET TO ACTUAL

**March
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			-
May	7,426,838	34,463,641	38.2			-
June	8,295,203	42,758,843	47.4			-
July	7,532,352	50,291,195	55.7			-
August	7,954,065	58,245,260	64.6			-
September	7,589,760	65,835,020	73.0			-
October	7,371,353	73,206,373	81.1			-
November	7,263,209	80,469,582	89.2			-
December	9,753,017	90,222,599	100.0			-

Total	\$ 90,222,599	\$ 18,770,434 3,826,018	22,596,452
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**Revenue Growth Per Fund / Current Year to Previous Year
March 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	8,098,672	1,315,633	9,414,305	8,972,469	1,842,555	10,815,024	10.8%	40.1%	14.88%	-0.51%
PIF Fund	1,429,173	232,170	1,661,344	1,583,376	325,137	1,908,513	10.8%	40.0%	14.88%	-0.51%
Streets Fund	3,597,410	580,426	4,177,836	3,988,060	812,888	4,800,948	10.9%	40.1%	14.91%	-0.49%
Open Space	959,310	154,780	1,114,091	1,063,477	216,776	1,280,253	10.9%	40.1%	14.91%	-0.49%
Public Safety	2,782,002	448,863	3,230,865	3,084,101	628,662	3,712,763	10.9%	40.1%	14.92%	-0.49%
LURA	65,245	-	65,245	78,951	-	78,951	21.0%	0.0%	21.0%	3.20%
All Funds Total	16,931,812	2,731,872	19,663,684	18,770,434	3,826,018	22,596,452	10.9%	40.1%	14.9%	-0.49%
				Budgeted Increase			-0.94%	2.02%	-0.49%	

General Fund The allocation of both the sales tax and the use tax to the General Fund is 85% of the 2% non-earmarked sales and use tax. The result after three months is that the General Fund sales and use tax is up by 14.88%. 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 three months, The PIF sales and use tax revenue increased by 14.88%. 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 three months, the Street Fund sales and use tax revenue increased by 14.91%. 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 three months, the Open Space Fund sales and use tax revenue increased by 14.91%. 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 three months, Public Safety sales and use tax revenue increased by 14.92%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

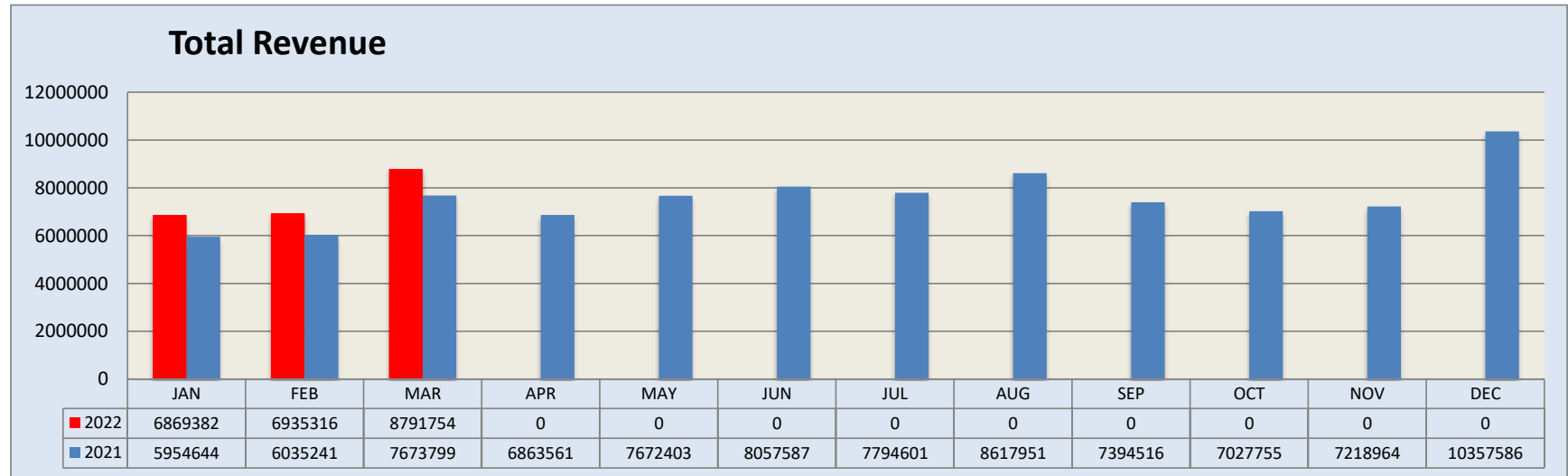
LURA For 2022, an amount of \$257,620 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

	March 2022	March 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	9,133	8,587	546	9,133	8,587	546
Net Taxable Sales	197,029,873	186,958,752	5.4 %	530,182,928	478,742,205	10.7 %
Net Sales Tax	6,868,258	6,398,231	7.3 %	18,290,937	16,520,807	10.7 %
Delinquent Sales Tax	39,961	170,291	-	362,558	310,913	-
Use Tax	1,870,728	974,545	92.0 %	3,729,911	2,556,298	45.9 %
Delinquent Use Tax	611	63,545	-	96,107	175,574	-
Other Revenue*	12,196	67,187	-	116,939	100,092	-
Total Revenue	8,791,754	7,673,799	14.6 %	22,596,452	19,663,684	14.9 %



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

March

2022

ACCOUNT GROUPS

	March 2022	March 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<u>01000 Apparel</u>						
Active Accounts	92	90	2	92	90	2
Net Taxable Sales	3,832,132	3,805,319	0.7 %	9,235,694	8,443,343	9.4 %
Net Sales Tax	132,754	133,761	(0.8) %	322,671	295,014	9.4 %
Delinquent Sales Tax	225	46	-	868	1,618	-
Use Tax	105	87	20.7 %	296	406	(27.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	286	-	2,128	452	-
Total Revenue	133,084	134,180	(0.8) %	325,963	297,490	9.6 %
% of Total Revenue	1.5 %	1.7 %	(0.2) %	1.4 %	1.5 %	(0.1) %
<u>02000 Automotive</u>						
Active Accounts	370	352	18	370	352	18
Net Taxable Sales	15,488,651	16,575,609	(6.6) %	40,020,518	36,276,291	10.3 %
Net Sales Tax	531,637	467,214	13.8 %	1,371,843	1,147,649	19.5 %
Delinquent Sales Tax	4,135	114,976	-	24,880	123,742	-
Use Tax	4,484	2,281	96.6 %	8,728	5,550	57.3 %
Delinquent Use Tax	0	523	-	1,484	523	-
Other Revenue	0	12,794	-	2,147	13,198	-
Total Revenue	540,256	597,788	(9.6) %	1,409,082	1,290,662	9.2 %
% of Total Revenue	6.1 %	7.8 %	(1.7) %	6.2 %	6.6 %	(0.4) %
<u>03000 Food</u>						
Active Accounts	652	643	9	652	643	9
Net Taxable Sales	60,303,704	56,750,336	6.3 %	169,483,351	155,719,073	8.8 %
Net Sales Tax	2,113,685	1,962,198	7.7 %	5,897,893	5,418,620	8.8 %
Delinquent Sales Tax	3,966	34,340	-	51,720	54,136	-
Use Tax	15,567	15,110	3.0 %	39,950	34,844	14.7 %
Delinquent Use Tax	0	0	-	10,164	0	-
Other Revenue	0	23,912	-	14,310	35,453	-
Total Revenue	2,133,218	2,035,560	4.8 %	6,014,037	5,543,053	8.5 %
% of Total Revenue	24.3 %	26.5 %	(2.2) %	26.6 %	28.2 %	(1.6) %

SALES AND USE TAX

March

2022

ACCOUNT GROUPS

	March 2022	March 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	373	355	18	373	355	18
Net Taxable Sales	5,660,761	5,755,976	(1.7) %	14,566,618	14,028,470	3.8 %
Net Sales Tax	197,904	201,291	(1.7) %	507,848	488,368	4.0 %
Delinquent Sales Tax	375	175	-	1,450	2,919	-
Use Tax	878	1,355	(35.2) %	5,626	3,949	42.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	46	28	-	339	93	-
Total Revenue	199,203	202,849	(1.8) %	515,263	495,329	4.0 %
% of Total Revenue	2.3 %	2.6 %	(0.3) %	2.3 %	2.5 %	(0.2) %

05000 General

Active Accounts	1,208	989	219	1,208	989	219
Net Taxable Sales	47,612,794	46,705,047	1.9 %	130,043,131	123,160,154	5.6 %
Net Sales Tax	1,670,168	1,640,117	1.8 %	4,507,564	4,320,140	4.3 %
Delinquent Sales Tax	5,846	4,507	-	67,944	48,937	-
Use Tax	8,161	6,461	26.3 %	18,326	16,098	13.8 %
Delinquent Use Tax	0	5	-	18,520	12,209	-
Other Revenue	801	8,757	-	12,020	21,072	-
Total Revenue	1,684,976	1,659,847	1.5 %	4,624,374	4,418,456	4.7 %
% of Total Revenue	19.2 %	21.6 %	(2.4) %	20.5 %	22.5 %	(2.0) %

06000 Lodging

Active Accounts	155	135	20	155	135	20
Net Taxable Sales	2,235,661	1,305,039	71.3 %	5,297,206	2,783,551	90.3 %
Net Sales Tax	67,291	40,707	65.3 %	163,472	90,362	80.9 %
Delinquent Sales Tax	10,742	4,711	-	21,955	6,231	-
Use Tax	835	56	1,391.1 %	979	67	1,361.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	5,031	162	-	6,557	210	-
Total Revenue	83,899	45,636	83.8 %	192,963	96,870	99.2 %
% of Total Revenue	1.0 %	0.6 %	0.4 %	0.9 %	0.5 %	0.4 %

SALES AND USE TAX

March

2022

ACCOUNT GROUPS

07000 Lumber

	March 2022	March 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	942	827	115	942	827	115
Net Taxable Sales	14,649,837	13,115,582	11.7 %	33,632,652	33,652,577	(0.1) %
Net Sales Tax	508,609	458,470	10.9 %	1,158,184	1,149,879	0.7 %
Delinquent Sales Tax	5,865	1,924	-	15,358	24,153	-
Use Tax	573,721	277,348	106.9 %	1,112,236	684,386	62.5 %
Delinquent Use Tax	32	0	-	123	35	-
Other Revenue	1,047	7,790	-	1,689	11,538	-
Total Revenue	1,089,274	745,532	46.1 %	2,287,590	1,869,991	22.3 %
% of Total Revenue	12.4 %	9.7 %	2.7 %	10.1 %	9.5 %	0.6 %

08000 Professional

Active Accounts	2,013	1,963	50	2,013	1,963	50
Net Taxable Sales	4,519,754	4,115,313	9.8 %	9,666,016	8,947,777	8.0 %
Net Sales Tax	155,260	142,604	8.9 %	331,463	306,789	8.0 %
Delinquent Sales Tax	2,160	762	-	5,430	4,984	-
Use Tax	11,861	28,142	(57.9) %	39,611	51,997	(23.8) %
Delinquent Use Tax	143	2,536	-	2,440	7,971	-
Other Revenue	3,486	1,769	-	5,352	4,104	-
Total Revenue	172,910	175,813	(1.7) %	384,296	375,845	2.2 %
% of Total Revenue	2.0 %	2.3 %	(0.3) %	1.7 %	1.9 %	(0.2) %

09000 Public Utility

Active Accounts	380	372	8	380	372	8
Net Taxable Sales	16,044,490	13,845,884	15.9 %	45,989,177	40,669,939	13.1 %
Net Sales Tax	564,340	487,337	15.8 %	1,617,656	1,424,324	13.6 %
Delinquent Sales Tax	449	0	-	1,634	7,838	-
Use Tax	5,878	2,012	192.1 %	19,109	8,594	122.4 %
Delinquent Use Tax	0	0	-	0	255	-
Other Revenue	231	464	-	333	464	-
Total Revenue	570,898	489,813	16.6 %	1,638,732	1,441,475	13.7 %
% of Total Revenue	6.5 %	6.4 %	0.1 %	7.3 %	7.3 %	0.0 %

SALES AND USE TAX

March

2022

ACCOUNT GROUPS

10000 Unclassified

	March 2022	March 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	2,577	2,483	94	2,577	2,483	94
Net Taxable Sales	23,887,167	23,117,143	3.3 %	58,382,157	50,665,475	15.2 %
Net Sales Tax	830,094	799,919	3.8 %	1,912,153	1,730,391	10.5 %
Delinquent Sales Tax	5,416	8,752	-	169,439	33,756	-
Use Tax	29,794	56,083	(46.9) %	61,050	106,678	(42.8) %
Delinquent Use Tax	341	0	-	5,297	87,146	-
Other Revenue	1,423	4,851	-	17,588	6,436	-
Total Revenue	867,068	869,605	(0.3) %	2,165,527	1,964,407	10.2 %
% of Total Revenue	9.9 %	11.3 %	(1.4) %	9.6 %	10.0 %	(0.4) %

11000 Home Occupations

Active Accounts	163	168	(5)	163	168	(5)
Net Taxable Sales	949,428	896,060	6.0 %	1,948,125	2,102,204	(7.3) %
Net Sales Tax	32,778	30,874	6.2 %	66,980	70,827	(5.4) %
Delinquent Sales Tax	89	83	-	393	1,532	-
Use Tax	4	1	300.0 %	5	1	400.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	15	-	21	15	-
Total Revenue	32,871	30,973	6.1 %	67,399	72,375	(6.9) %
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.3 %	0.4 %	(0.1) %

12000 Manufacturing

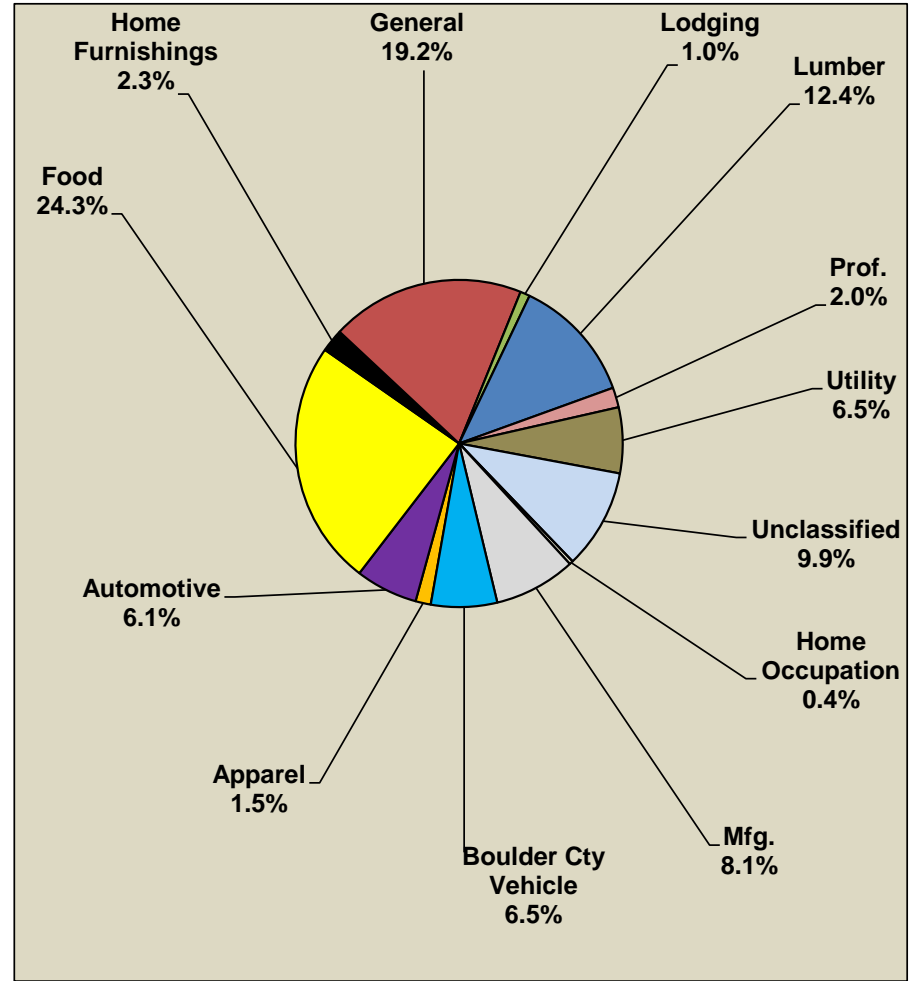
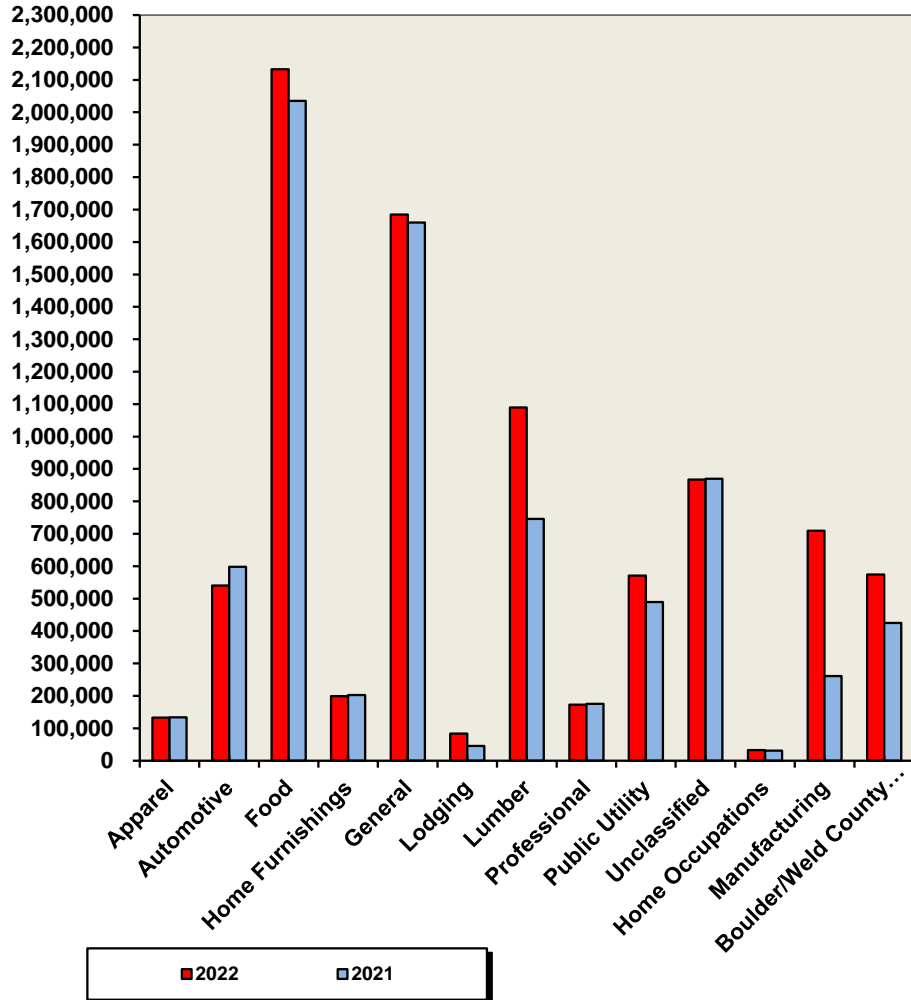
Active Accounts	207	209	(2)	207	209	(2)
Net Taxable Sales	1,845,494	971,444	90.0 %	11,918,283	2,293,351	419.7 %
Net Sales Tax	63,738	33,739	88.9 %	433,210	78,444	452.3 %
Delinquent Sales Tax	693	15	-	1,487	1,067	-
Use Tax	645,055	160,578	301.7 %	1,014,236	381,167	166.1 %
Delinquent Use Tax	95	60,481	-	58,079	67,435	-
Other Revenue	131	6,359	-	54,455	7,057	-
Total Revenue	709,712	261,172	171.7 %	1,561,467	535,170	191.8 %
% of Total Revenue	8.1 %	3.4 %	4.7 %	6.9 %	2.7 %	4.2 %

00000 Boulder/Weld County Vehicle

Use Tax	574,385	425,031	35.1 %	1,409,759	1,262,561	11.7 %
% of Total Revenue	6.5 %	5.5 %	1.0 %	6.2 %	6.4 %	(0.2) %

Net Sales & Use Tax by Industry Type

For The Month Of
March
2022



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		March		INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
			2022	2021				
Apparel 01000	92	Net Taxable Sales	3,832,132	3,805,319	0.7 %	9,235,694	8,443,343	9.4 %
		Total Revenue	133,084	134,180	(0.8) %	325,963	297,490	9.6 %
Automotive 02000	370	Net Taxable Sales	15,488,651	16,575,609	(6.6) %	40,020,518	36,276,291	10.3 %
		Total Revenue	540,256	597,788	(9.6) %	1,409,082	1,290,662	9.2 %
Food 03000	652	Net Taxable Sales	60,303,704	56,750,336	6.3 %	169,483,351	155,719,073	8.8 %
		Total Revenue	2,133,218	2,035,560	4.8 %	6,014,037	5,543,053	8.5 %
Home Furnishings 04000	373	Net Taxable Sales	5,660,761	5,755,976	(1.7) %	14,566,618	14,028,470	3.8 %
		Total Revenue	199,203	202,849	(1.8) %	515,263	495,329	4.0 %
General 05000	1,208	Net Taxable Sales	47,612,794	46,705,047	1.9 %	130,043,131	123,160,154	5.6 %
		Total Revenue	1,684,976	1,659,847	1.5 %	4,624,374	4,418,456	4.7 %
Lodging 06000	155	Net Taxable Sales	2,235,661	1,305,039	71.3 %	5,297,206	2,783,551	90.3 %
		Total Revenue	83,899	45,636	83.8 %	192,963	96,870	99.2 %
Lumber 07000	942	Net Taxable Sales	14,649,837	13,115,582	11.7 %	33,632,652	33,652,577	(0.1) %
		Total Revenue	1,089,274	745,532	46.1 %	2,287,590	1,869,991	22.3 %
Professional 08000	2,013	Net Taxable Sales	4,519,754	4,115,313	9.8 %	9,666,016	8,947,777	8.0 %
		Total Revenue	172,910	175,813	(1.7) %	384,296	375,845	2.2 %
Public Utility 09000	380	Net Taxable Sales	16,044,490	13,845,884	15.9 %	45,989,177	40,669,939	13.1 %
		Total Revenue	570,898	489,813	16.6 %	1,638,732	1,441,475	13.7 %
Unclassified 10000	2,577	Net Taxable Sales	23,887,167	23,117,143	3.3 %	58,382,157	50,665,475	15.2 %
		Total Revenue	867,068	869,605	(0.3) %	2,165,527	1,964,407	10.2 %
Home Occupations 11000	163	Net Taxable Sales	949,428	896,060	6.0 %	1,948,125	2,102,204	(7.3) %
		Total Revenue	32,871	30,973	6.1 %	67,399	72,375	(6.9) %
Manufacturing 12000	207	Net Taxable Sales	1,845,494	971,444	90.0 %	11,918,283	2,293,351	419.7 %
		Total Revenue	709,712	261,172	171.7 %	1,561,467	535,170	191.8 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	574,385	425,031	35.1 %	1,409,759	1,262,561	11.7 %
GRAND TOTALS	9,134	Net Taxable Sales	197,029,873	186,958,752	5.4 %	530,182,928	478,742,205	10.7 %
		Total Revenue	8,791,754	7,673,799	14.6 %	22,596,452	19,663,684	14.9 %

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.

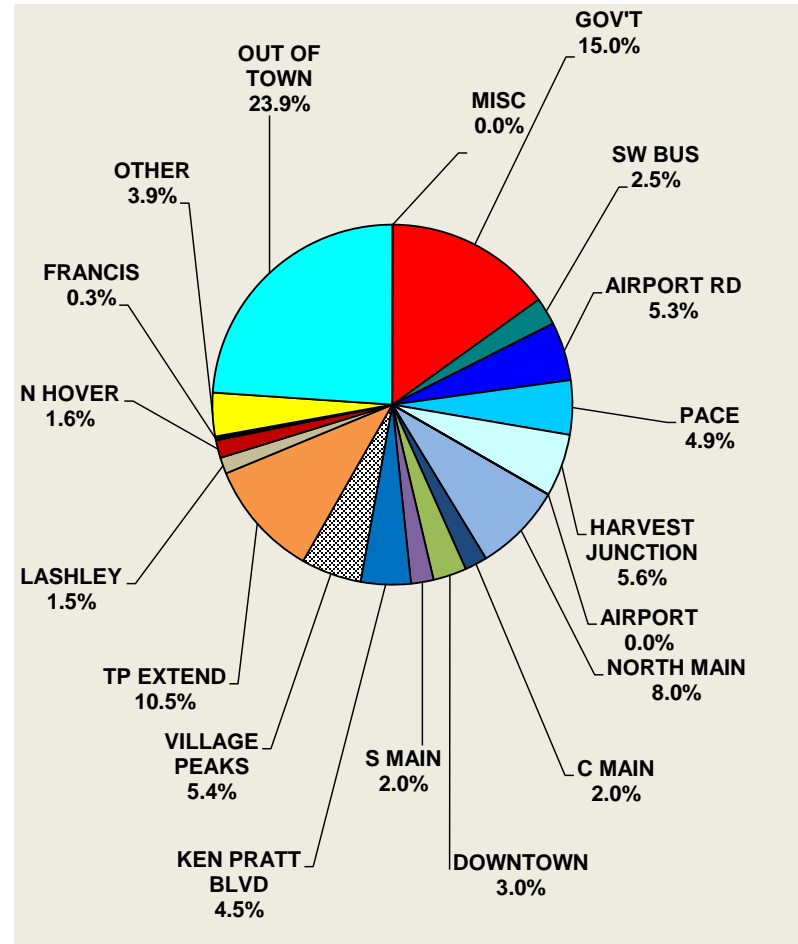
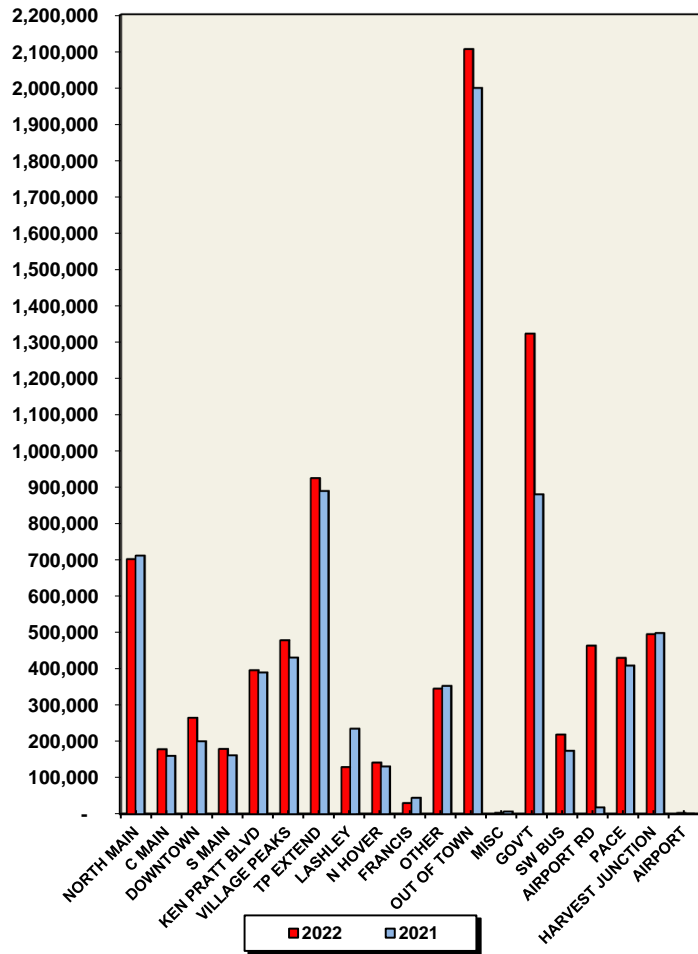
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

March
2022

LOCATION		% OF TOTAL	March 2022	March 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.0%	19,723,380	19,797,024	(0.4) %	54,546,508	54,002,760	1.0 %
	Total Revenue	8.0%	700,418	710,138	(1.4) %	1,949,820	1,925,195	1.3 %
CENTRAL MAIN	Net Taxable Sales	2.7%	5,320,592	4,500,298	18.2 %	13,247,113	11,935,065	11.0 %
	Total Revenue	2.0%	177,408	159,283	11.4 %	457,579	419,917	9.0 %
DOWNTOWN	Net Taxable Sales	3.7%	7,326,090	5,648,575	29.7 %	18,343,311	13,475,611	36.1 %
	Total Revenue	3.0%	263,767	199,242	32.4 %	646,866	478,462	35.2 %
SOUTH MAIN	Net Taxable Sales	2.5%	4,919,929	4,481,580	9.8 %	12,295,490	11,379,814	8.0 %
	Total Revenue	2.0%	178,318	160,763	10.9 %	442,537	406,617	8.8 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.7%	11,217,183	10,828,369	3.6 %	29,715,116	29,441,239	0.9 %
	Total Revenue	4.5%	394,418	388,157	1.6 %	1,046,412	1,050,701	(0.4) %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.7%	13,295,497	11,990,438	10.9 %	39,525,066	34,385,740	14.9 %
	Total Revenue	5.4%	476,934	429,204	11.1 %	1,424,018	1,314,194	8.4 %
TW PKS SQ EXTENDED	Net Taxable Sales	13.2%	26,035,157	25,126,232	3.6 %	72,002,763	66,840,192	7.7 %
	Total Revenue	10.5%	923,583	888,130	4.0 %	2,592,902	2,368,024	9.5 %
LASHLEY	Net Taxable Sales	1.8%	3,584,417	6,231,911	(42.5) %	10,386,614	10,326,234	0.6 %
	Total Revenue	1.5%	128,501	233,874	(45.1) %	370,654	378,062	(2.0) %
NORTH HOVER	Net Taxable Sales	2.0%	3,969,562	3,678,512	7.9 %	11,482,017	10,611,346	8.2 %
	Total Revenue	1.6%	140,863	130,120	8.3 %	406,678	374,041	8.7 %
FRANCIS	Net Taxable Sales	0.4%	839,643	1,124,610	(25.3) %	2,309,249	2,527,498	(8.6) %
	Total Revenue	0.3%	29,692	44,126	(32.7) %	81,757	93,390	(12.5) %
ALL OTHERS	Net Taxable Sales	4.1%	8,168,973	6,223,880	31.3 %	20,367,391	15,007,589	35.7 %
	Total Revenue	3.9%	343,760	351,231	(2.1) %	943,394	770,058	22.5 %
OUT OF TOWN	Net Taxable Sales	30.1%	59,260,148	54,567,324	8.6 %	148,574,373	129,305,908	14.9 %
	Total Revenue	23.9%	2,105,222	1,998,061	5.4 %	5,303,716	4,659,885	13.8 %
MISCELLANEOUS	Net Taxable Sales	0.0%	78,565	115,166	(31.8) %	332,914	1,347,720	(75.3) %
	Total Revenue	0.0%	2,829	6,522	(56.6) %	11,776	49,600	(76.3) %
CITY, BLDR CO	Net Taxable Sales	2.8%	5,458,310	5,291,985	3.1 %	16,776,660	15,879,464	5.7 %
	Total Revenue	15.0%	1,321,452	878,907	50.4 %	3,087,735	2,488,159	24.1 %
SW BUSINESS	Net Taxable Sales	1.2%	2,362,908	1,558,121	51.7 %	12,651,368	4,155,704	204.4 %
	Total Revenue	2.5%	217,758	173,083	25.8 %	840,303	378,986	121.7 %
AIRPORT ROAD	Net Taxable Sales	0.3%	498,288	430,731	15.7 %	1,341,497	1,193,158	12.4 %
	Total Revenue	5.3%	462,224	17,694	2,512.3 %	580,943	44,258	1,212.6 %
PACE	Net Taxable Sales	5.6%	10,947,145	11,285,169	(3.0) %	31,397,706	32,149,458	(2.3) %
	Total Revenue	4.9%	428,407	407,176	5.2 %	1,173,494	1,176,358	(0.2) %
HARVEST JUNCTION	Net Taxable Sales	7.1%	13,966,126	14,056,995	(0.6) %	34,752,064	34,701,753	0.1 %
	Total Revenue	5.6%	493,744	496,787	(0.6) %	1,229,865	1,283,607	(4.2) %
AIRPORT	Net Taxable Sales	0.0%	57,960	21,832	165.5 %	135,708	75,952	78.7 %
	Total Revenue	0.0%	2,456	1,301	88.8 %	6,003	4,170	44.0 %
TOTALS	Net Taxable Sales	100%	197,029,873	186,958,752	5.4 %	530,182,928	478,742,205	10.7 %
	Total Revenue	100%	8,791,754	7,673,799	14.6 %	22,596,452	19,663,684	14.9 %

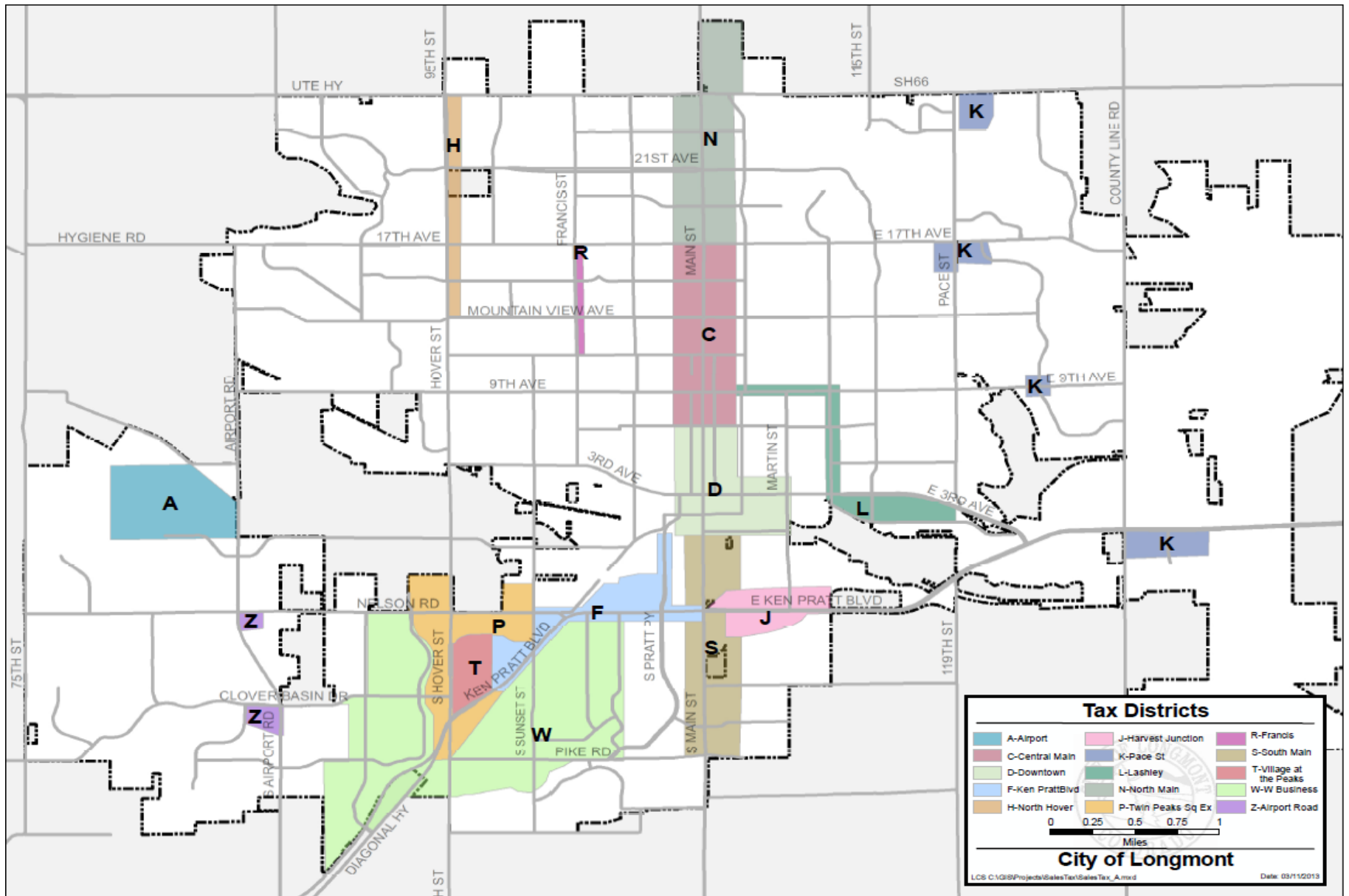
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
March
2022



DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
SOUTH MAIN	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
VILLAGE AT THE PEAKS	T Business on the VILLAGE AT THE PEAKS URBAN RENEWAL AUTHORITY.
TW PKS SQ EXTENDED	P Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
ALL OTHERS	E All other licensed business within the City limits of Longmont.
OUT OF TOWN	O All out of town Business licensed to collect Longmont taxes.
AIRPORT	A Business located at the Vance Brand Municipal Airport
MISCELLANEOUS	X Non-licensed and Temporary Business.
CITY, BLDR CO	V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	K Business generally located on and east of PACE STREET and South of HIGHWAY 66.
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



LODGERS TAX
March
2022

	2022 MONTHLY	PERCENT CHANGE	2021 MONTHLY	2022 YTD	PERCENT CHANGE	2021 YTD
January	24,203	61.3 %	15,002	24,203	61.3 %	15,002
February	37,559	95.9 %	19,172	61,763	80.7 %	34,173
March	36,093	80.1 %	20,038	97,855	80.5 %	54,211
April *		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	\$ 97,855	80.5 %	\$ 54,211			

SPECIAL MARIJUANA TAX

March

2022

	2022 MONTHLY	PERCENT CHANGE	2021 MONTHLY	2022 YTD	PERCENT CHANGE	2021 YTD
January	47,054	(5.1) %	49,597	47,054	(5.1) %	49,597
February	46,468	6.0 %	43,831	93,522	0.1 %	93,428
March	51,147	(4.7) %	53,666	144,669	(1.6) %	147,094
April		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 %	
December		0.0 %			0.0 %	
Total	\$ 144,669	(1.6) %	\$ 147,094			