

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

May 2022

SUMMARY

Total Taxes This Month:	\$	7,886,334
Compared to Last Year:		7,672,403
Percentage change:		2.8%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

May 2022

Overview

Month of May: Total Sales and Use Tax for the month of May increased overall by 2.8% compared to last year. Current Sales Tax collection increased by 7.4% and current Use Tax collection decreased 28.4%.

Year to Date: Total Sales and Use Tax through May increased by 12.9% for 2021. The Sales Tax component increased by 10.0% and the Use Tax component increased by 29.8%.

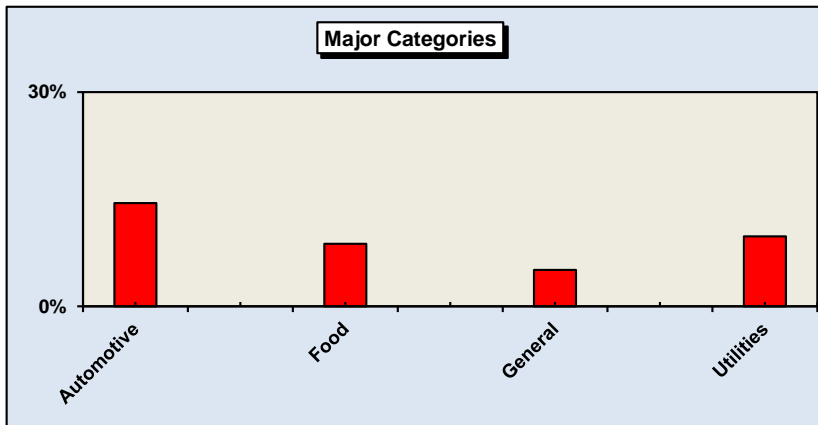
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2021-2022 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 10 show changes from 2021 to 2022 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

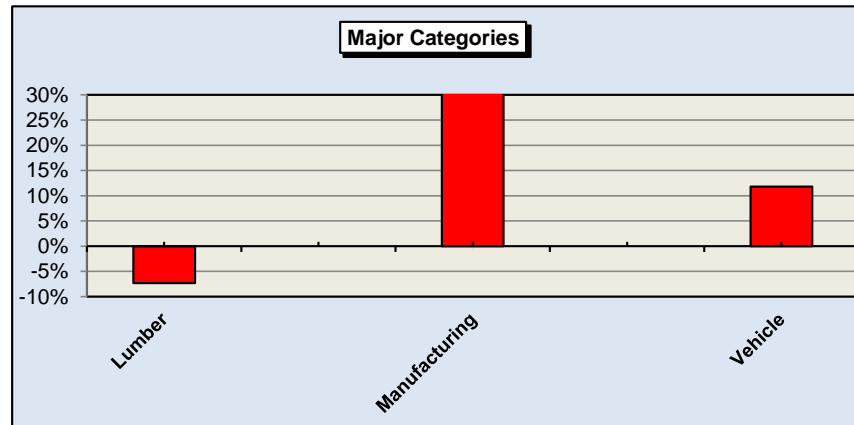
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 14.5%, 8.8%, 5.1%, and 9.8%, respectively; when compared to 2021 year to date.



Use Tax Activity

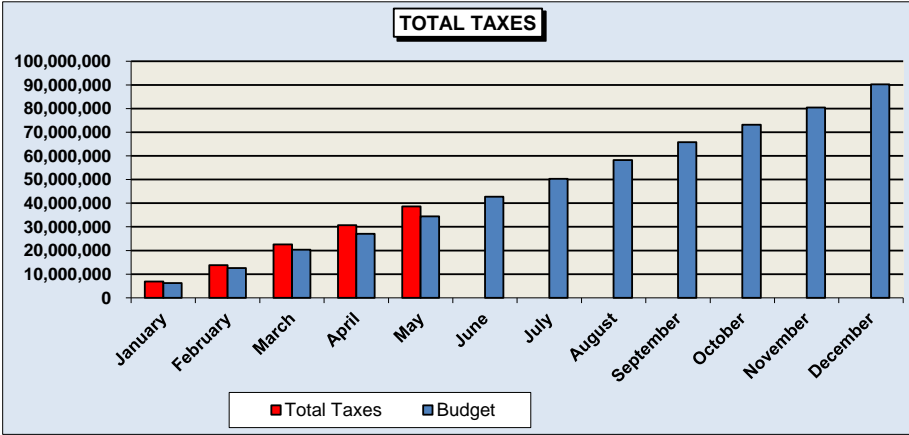
The *Lumber* category showed a decrease of 7.3%. While the *Manufacturing* and *Vehicle* categories showed increases of 230.3% and 11.8%, respectively; when compared to 2021 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

**May
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			-
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			\$ 32,196,051	6,404,645	38,600,697



**Revenue Growth Per Fund / Current Year to Previous Year
May 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	13,998,587	2,375,705	16,374,292	15,389,966	3,084,386	18,474,352	9.9%	29.8%	12.83%	-0.51%	
PIF Fund	2,470,332	419,226	2,889,558	2,715,879	544,284	3,260,163	9.9%	29.8%	12.83%	-0.51%	
Streets Fund	6,218,106	1,048,102	7,266,208	6,840,534	1,360,755	8,201,290	10.0%	29.8%	12.87%	-0.49%	
Open Space	1,658,164	279,499	1,937,662	1,824,132	362,874	2,187,006	10.0%	29.8%	12.87%	-0.49%	
Public Safety	4,808,679	810,555	5,619,234	5,290,010	1,052,346	6,342,356	10.0%	29.8%	12.87%	-0.49%	
LURA	112,694	-	112,694	135,530	-	135,530	20.3%	0.0%	20.3%	3.20%	
All Funds Total	29,266,561	4,933,087	34,199,649	32,196,051	6,404,645	38,600,697	10.0%	29.8%	12.9%	-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 five months is that the General Fund sales and use tax is up by 12.83%. 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 five months, The PIF sales and use tax revenue increased by 12.83%. 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 five months, the Street Fund sales and use tax revenue increased by 12.87%. 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 five months, the Open Space Fund sales and use tax revenue increased by 12.87%. 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 five months, Public Safety sales and use tax revenue increased by 12.87%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

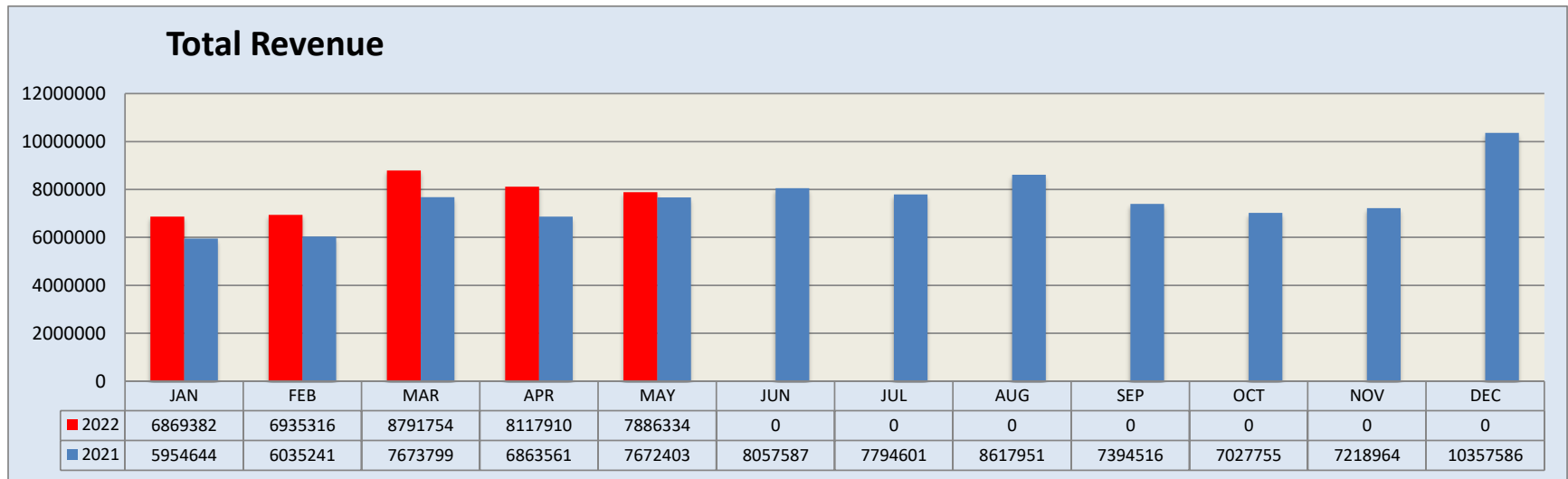
LURA For 2022, an amount of \$257,620 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

	May			2022		
ACCOUNT GROUPS	May 2022	May 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	9,210	8,720	490	9,210	8,720	490
Net Taxable Sales	194,081,857	173,871,182	11.6 %	909,575,845	820,991,327	10.8 %
Net Sales Tax	6,715,184	6,254,381	7.4 %	31,472,397	28,606,640	10.0 %
Delinquent Sales Tax	141,993	131,437	-	551,761	514,700	-
Use Tax	897,148	1,253,377	(28.4) %	6,211,437	4,728,822	31.4 %
Delinquent Use Tax	92,877	2,658	-	193,208	204,266	-
Other Revenue*	39,132	30,550	-	171,893	145,220	-
Total Revenue	7,886,334	7,672,403	2.8 %	38,600,696	34,199,648	12.9 %



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

May

2022

ACCOUNT GROUPS

01000 Apparel

	May 2022	May 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	94	90	4	94	90	4
Net Taxable Sales	3,540,942	2,568,263	37.9 %	16,238,814	14,345,376	13.2 %
Net Sales Tax	124,444	122,994	1.2 %	568,133	535,146	6.2 %
Delinquent Sales Tax	0	2,011	-	1,482	3,819	-
Use Tax	38	34	11.8 %	377	583	(35.3) %
Delinquent Use Tax	0	16	-	0	16	-
Other Revenue	153	222	-	2,351	695	-
Total Revenue	124,635	125,277	(0.5) %	572,343	540,259	5.9 %
% of Total Revenue	1.6 %	1.6 %	0.0 %	1.5 %	1.6 %	(0.1) %

02000 Automotive

Active Accounts	365	348	17	365	348	17
Net Taxable Sales	14,733,383	12,947,188	13.8 %	69,447,123	62,980,159	10.3 %
Net Sales Tax	513,191	460,954	11.3 %	2,393,637	2,091,113	14.5 %
Delinquent Sales Tax	4,248	7,221	-	36,592	131,675	-
Use Tax	1,802	2,281	(21.0) %	12,569	10,117	24.2 %
Delinquent Use Tax	0	0	-	1,484	531	-
Other Revenue	960	11,431	-	4,330	24,697	-
Total Revenue	520,201	481,887	8.0 %	2,448,612	2,258,133	8.4 %
% of Total Revenue	6.6 %	6.3 %	0.3 %	6.3 %	6.6 %	(0.3) %

03000 Food

Active Accounts	644	655	(11)	644	655	(11)
Net Taxable Sales	65,079,105	55,967,959	16.3 %	296,266,419	269,921,868	9.8 %
Net Sales Tax	2,258,711	2,078,913	8.6 %	10,311,115	9,479,480	8.8 %
Delinquent Sales Tax	33,484	10,029	-	102,539	118,444	-
Use Tax	9,365	18,151	(48.4) %	61,027	64,188	(4.9) %
Delinquent Use Tax	3,782	0	-	14,476	0	-
Other Revenue	11,714	9,716	-	39,222	53,814	-
Total Revenue	2,317,056	2,116,809	9.5 %	10,528,379	9,715,926	8.4 %
% of Total Revenue	29.4 %	27.6 %	1.8 %	27.3 %	28.4 %	(1.1) %

SALES AND USE TAX

May

2022

ACCOUNT GROUPS

	May 2022	May 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	372	358	14	372	358	14
Net Taxable Sales	4,846,266	4,657,411	4.1 %	24,797,374	23,361,463	6.1 %
Net Sales Tax	169,041	164,261	2.9 %	865,239	815,454	6.1 %
Delinquent Sales Tax	726	395	-	2,642	4,322	-
Use Tax	443	2,406	(81.6) %	6,574	7,635	(13.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	78	73	-	507	193	-
Total Revenue	170,288	167,135	1.9 %	874,962	827,604	5.7 %
% of Total Revenue	2.2 %	2.2 %	0.0 %	2.3 %	2.4 %	(0.1) %
<u>05000 General</u>						
Active Accounts	1,252	1,031	221	1,252	1,031	221
Net Taxable Sales	48,165,705	45,931,973	4.9 %	223,567,963	211,997,714	5.5 %
Net Sales Tax	1,693,106	1,584,851	6.8 %	7,792,771	7,415,218	5.1 %
Delinquent Sales Tax	3,258	62,786	-	76,419	112,962	-
Use Tax	10,293	7,350	40.0 %	33,285	28,330	17.5 %
Delinquent Use Tax	0	5	-	18,520	12,214	-
Other Revenue	2,625	1,063	-	14,823	22,135	-
Total Revenue	1,709,282	1,656,055	3.2 %	7,935,818	7,590,859	4.5 %
% of Total Revenue	21.7 %	21.6 %	0.1 %	20.6 %	22.2 %	(1.6) %
<u>06000 Lodging</u>						
Active Accounts	164	141	23	164	141	23
Net Taxable Sales	3,255,412	1,992,769	63.4 %	10,349,926	5,958,787	73.7 %
Net Sales Tax	103,626	63,887	62.2 %	330,121	195,635	68.7 %
Delinquent Sales Tax	9,342	2,084	-	31,336	8,315	-
Use Tax	772	90	757.8 %	1,753	194	803.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	6,566	210	-
Total Revenue	113,740	66,061	72.2 %	369,776	204,354	80.9 %
% of Total Revenue	1.4 %	0.9 %	0.5 %	1.0 %	0.6 %	0.4 %

SALES AND USE TAX

May

2022

ACCOUNT GROUPS

07000 Lumber

	May 2022	May 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	953	845	108	953	845	108
Net Taxable Sales	16,695,542	15,574,238	7.2 %	65,495,050	63,646,473	2.9 %
Net Sales Tax	579,219	546,948	5.9 %	2,270,249	2,196,196	3.4 %
Delinquent Sales Tax	8,342	1,987	-	24,830	30,611	-
Use Tax	158,824	612,787	(74.1) %	1,530,665	1,651,891	(7.3) %
Delinquent Use Tax	0	0	-	123	35	-
Other Revenue	940	813	-	2,646	12,868	-
Total Revenue	747,325	1,162,535	(35.7) %	3,828,513	3,891,601	(1.6) %
% of Total Revenue	9.5 %	15.2 %	(5.7) %	9.9 %	11.4 %	(1.5) %

08000 Professional

Active Accounts	2,025	1,986	39	2,025	1,986	39
Net Taxable Sales	3,435,198	2,477,748	38.6 %	16,117,345	14,131,378	14.1 %
Net Sales Tax	96,833	84,538	14.5 %	532,036	483,519	10.0 %
Delinquent Sales Tax	23,838	6,395	-	30,543	13,528	-
Use Tax	5,704	8,229	(30.7) %	57,734	87,385	(33.9) %
Delinquent Use Tax	314	235	-	6,127	32,007	-
Other Revenue	5,610	73	-	11,419	8,285	-
Total Revenue	132,299	99,470	33.0 %	637,859	624,724	2.1 %
% of Total Revenue	1.7 %	1.3 %	0.4 %	1.7 %	1.8 %	(0.1) %

09000 Public Utility

Active Accounts	383	376	7	383	376	7
Net Taxable Sales	11,219,357	11,156,294	0.6 %	70,253,880	63,923,409	9.9 %
Net Sales Tax	394,295	393,482	0.2 %	2,462,536	2,242,496	9.8 %
Delinquent Sales Tax	2,109	1,549	-	9,158	10,485	-
Use Tax	7,804	5,241	48.9 %	33,648	18,954	77.5 %
Delinquent Use Tax	0	0	-	0	255	-
Other Revenue	390	106	-	723	570	-
Total Revenue	404,598	400,378	1.1 %	2,506,065	2,272,760	10.3 %
% of Total Revenue	5.1 %	5.2 %	(0.1) %	6.5 %	6.6 %	(0.1) %

SALES AND USE TAX

May

2022

ACCOUNT GROUPS

10000 Unclassified

	May 2022	May 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	2,590	2,512	78	2,590	2,512	78
Net Taxable Sales	20,784,058	19,620,014	5.9 %	98,701,868	83,996,777	17.5 %
Net Sales Tax	682,667	686,524	(0.6) %	3,274,494	2,890,490	13.3 %
Delinquent Sales Tax	55,811	32,036	-	230,610	71,607	-
Use Tax	11,738	32,639	(64.0) %	93,404	86,165	8.4 %
Delinquent Use Tax	1,565	2,248	-	6,862	91,220	-
Other Revenue	6,255	4,495	-	24,069	11,997	-
Total Revenue	758,036	757,942	0.0 %	3,629,439	3,151,479	15.2 %
% of Total Revenue	9.6 %	9.9 %	(0.3) %	9.4 %	9.2 %	0.2 %

11000 Home Occupations

Active Accounts	162	168	(6)	162	168	(6)
Net Taxable Sales	519,066	666,174	(22.1) %	3,003,452	3,357,275	(10.5) %
Net Sales Tax	17,741	22,870	(22.4) %	103,216	113,818	(9.3) %
Delinquent Sales Tax	186	219	-	586	1,986	-
Use Tax	0	0	0.0 %	6	8	(25.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	12	6	-	36	30	-
Total Revenue	17,939	23,095	(22.3) %	103,844	115,842	(10.4) %
% of Total Revenue	0.2 %	0.3 %	(0.1) %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

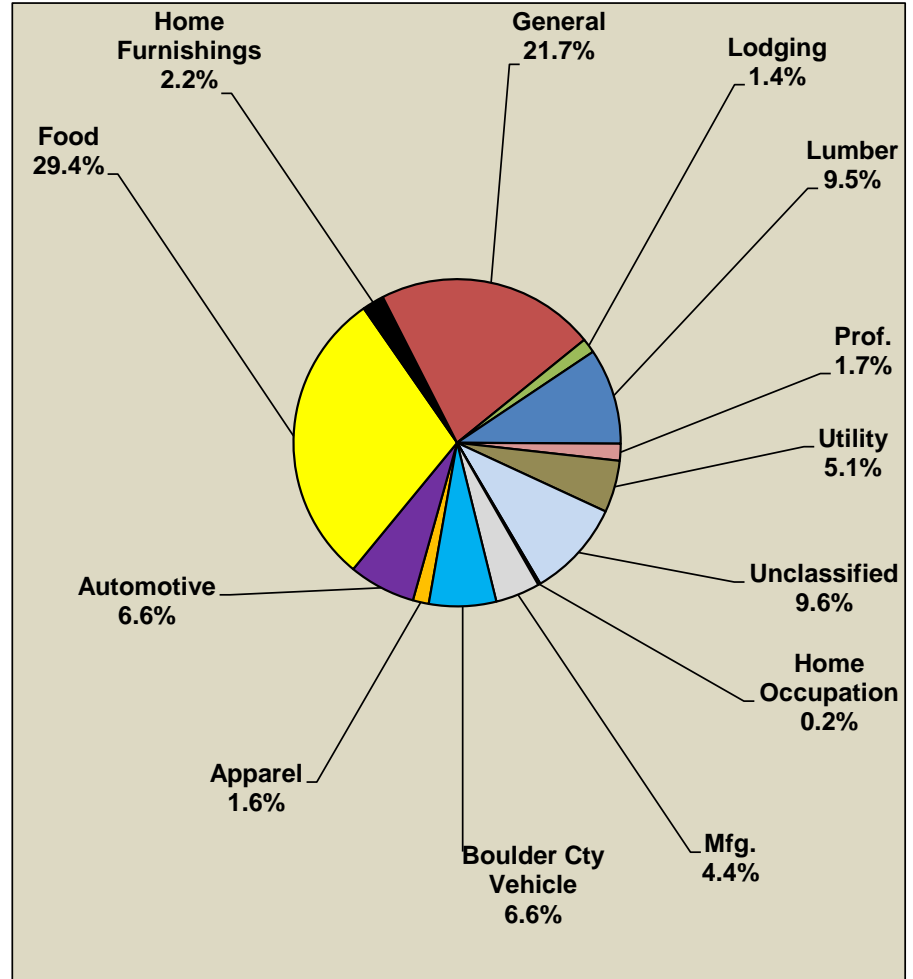
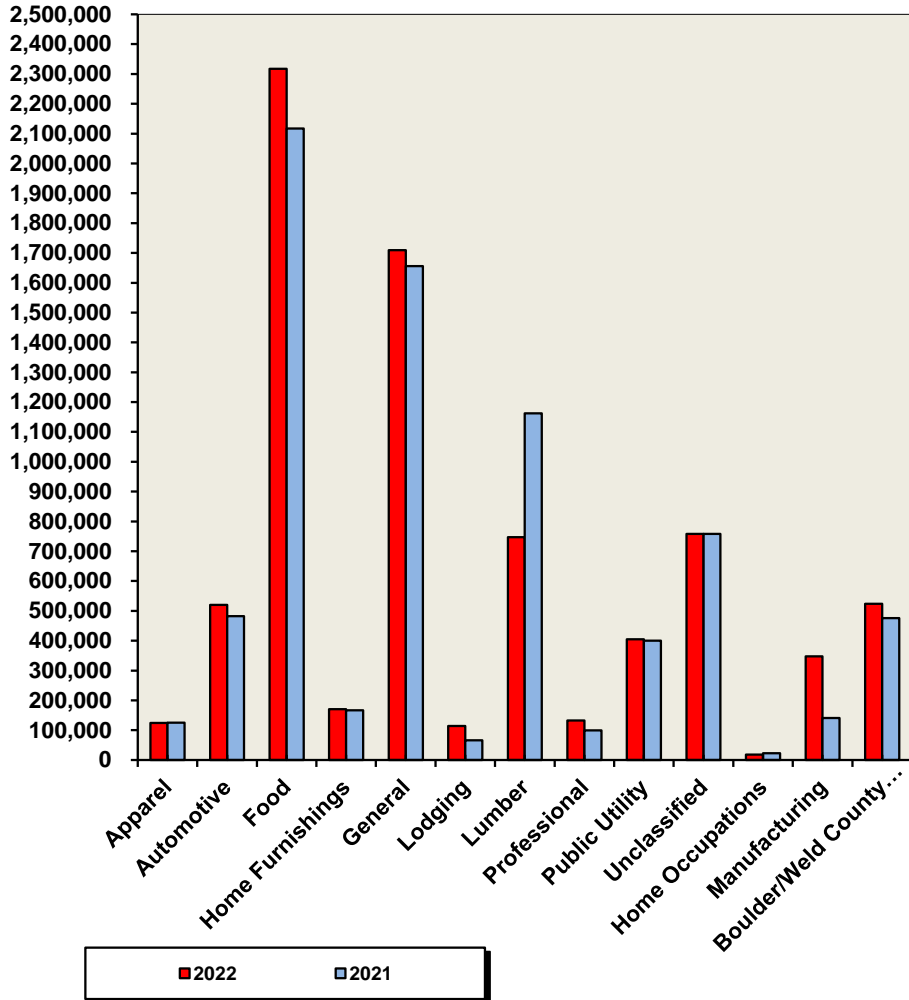
Active Accounts	205	209	(4)	205	209	(4)
Net Taxable Sales	1,807,823	311,151	481.0 %	15,336,631	3,370,648	355.0 %
Net Sales Tax	82,310	44,159	86.4 %	568,850	148,075	284.2 %
Delinquent Sales Tax	649	4,725	-	5,024	6,946	-
Use Tax	166,773	88,825	87.8 %	1,933,495	585,348	230.3 %
Delinquent Use Tax	87,216	154	-	145,616	67,988	-
Other Revenue	10,395	2,552	-	65,201	9,726	-
Total Revenue	347,343	140,415	147.4 %	2,718,186	818,083	232.3 %
% of Total Revenue	4.4 %	1.8 %	2.6 %	7.0 %	2.4 %	4.6 %

00000 Boulder/Weld County Vehicle

Use Tax	523,592	475,344	10.2 %	2,446,900	2,188,024	11.8 %
% of Total Revenue	6.6 %	6.2 %	0.4 %	6.3 %	6.4 %	(0.1) %

Net Sales & Use Tax by Industry Type

For The Month Of
May
2022



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		May 2022		INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
			May 2022	May 2021				
Apparel 01000	94	Net Taxable Sales	3,540,942	2,568,263	37.9 %	16,238,814	14,345,376	13.2 %
		Total Revenue	124,635	125,277	(0.5) %	572,343	540,259	5.9 %
Automotive 02000	365	Net Taxable Sales	14,733,383	12,947,188	13.8 %	69,447,123	62,980,159	10.3 %
		Total Revenue	520,201	481,887	8.0 %	2,448,612	2,258,133	8.4 %
Food 03000	644	Net Taxable Sales	65,079,105	55,967,959	16.3 %	296,266,419	269,921,868	9.8 %
		Total Revenue	2,317,056	2,116,809	9.5 %	10,528,379	9,715,926	8.4 %
Home Furnishings 04000	372	Net Taxable Sales	4,846,266	4,657,411	4.1 %	24,797,374	23,361,463	6.1 %
		Total Revenue	170,288	167,135	1.9 %	874,962	827,604	5.7 %
General 05000	1,252	Net Taxable Sales	48,165,705	45,931,973	4.9 %	223,567,963	211,997,714	5.5 %
		Total Revenue	1,709,282	1,656,055	3.2 %	7,935,818	7,590,859	4.5 %
Lodging 06000	164	Net Taxable Sales	3,255,412	1,992,769	63.4 %	10,349,926	5,958,787	73.7 %
		Total Revenue	113,740	66,061	72.2 %	369,776	204,354	80.9 %
Lumber 07000	953	Net Taxable Sales	16,695,542	15,574,238	7.2 %	65,495,050	63,646,473	2.9 %
		Total Revenue	747,325	1,162,535	(35.7) %	3,828,513	3,891,601	(1.6) %
Professional 08000	2,025	Net Taxable Sales	3,435,198	2,477,748	38.6 %	16,117,345	14,131,378	14.1 %
		Total Revenue	132,299	99,470	33.0 %	637,859	624,724	2.1 %
Public Utility 09000	383	Net Taxable Sales	11,219,357	11,156,294	0.6 %	70,253,880	63,923,409	9.9 %
		Total Revenue	404,598	400,378	1.1 %	2,506,065	2,272,760	10.3 %
Unclassified 10000	2,590	Net Taxable Sales	20,784,058	19,620,014	5.9 %	98,701,868	83,996,777	17.5 %
		Total Revenue	758,036	757,942	0.0 %	3,629,439	3,151,479	15.2 %
Home Occupations 11000	162	Net Taxable Sales	519,066	666,174	(22.1) %	3,003,452	3,357,275	(10.5) %
		Total Revenue	17,939	23,095	(22.3) %	103,844	115,842	(10.4) %
Manufacturing 12000	205	Net Taxable Sales	1,807,823	311,151	481.0 %	15,336,631	3,370,648	355.0 %
		Total Revenue	347,343	140,415	147.4 %	2,718,186	818,083	232.3 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	523,592	475,344	10.2 %	2,446,900	2,188,024	11.8 %
GRAND TOTALS	9,211	Net Taxable Sales	194,081,857	173,871,182	11.6 %	909,575,845	820,991,327	10.8 %
		Total Revenue	7,886,334	7,672,403	2.8 %	38,600,696	34,199,648	12.9 %

ACCOUNT GROUP

INDUSTRY DESCRIPTIONS

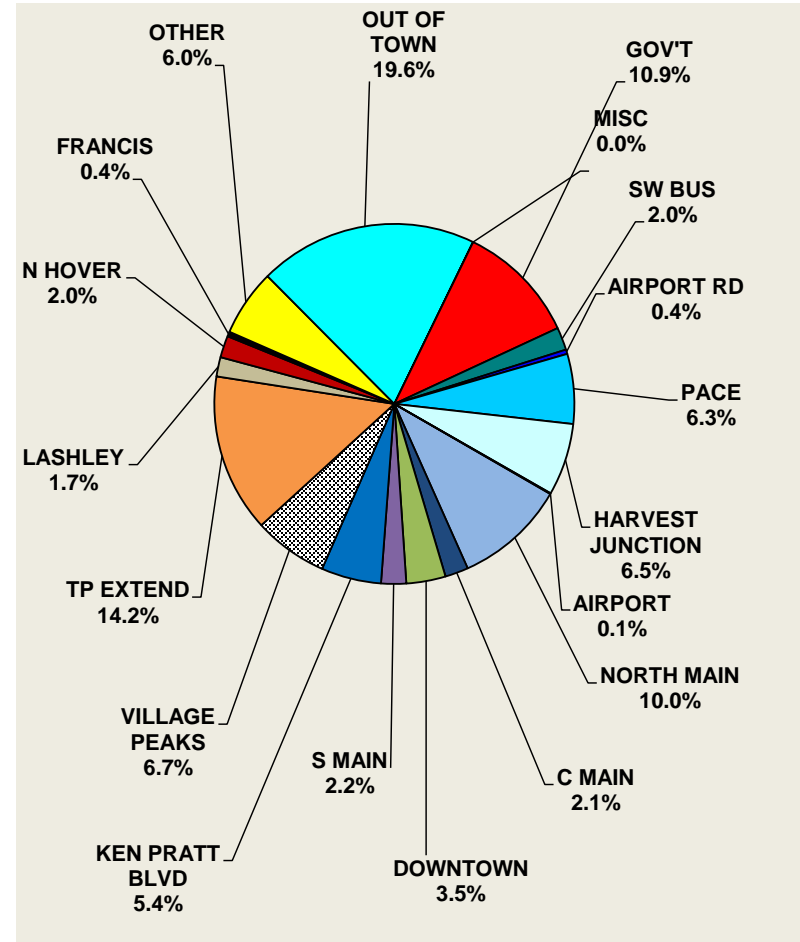
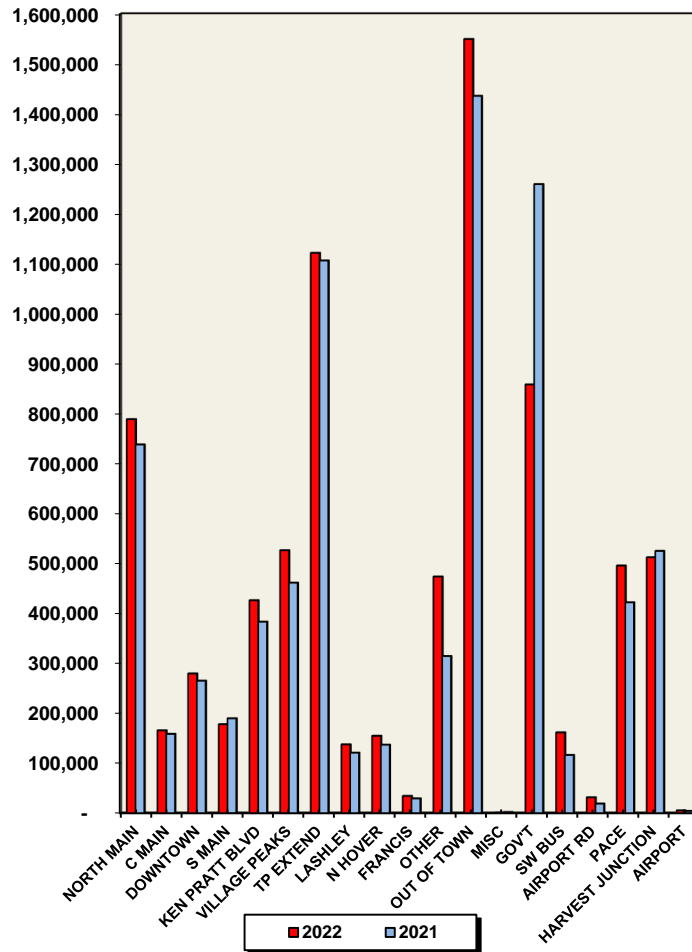
1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service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

		May 2022						
LOCATION		% OF TOTAL	May 2022	May 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.4%	22,219,168	20,847,695	6.6 %	97,554,452	94,770,745	2.9 %
	Total Revenue	10.0%	787,755	737,074	6.9 %	3,471,368	3,366,360	3.1 %
CENTRAL MAIN	Net Taxable Sales	2.4%	4,660,018	4,319,097	7.9 %	22,416,386	20,759,448	8.0 %
	Total Revenue	2.1%	164,819	157,709	4.5 %	781,935	736,577	6.2 %
DOWNTOWN	Net Taxable Sales	4.1%	7,869,783	7,480,458	5.2 %	34,214,972	27,297,336	25.3 %
	Total Revenue	3.5%	278,356	263,862	5.5 %	1,212,160	965,819	25.5 %
SOUTH MAIN	Net Taxable Sales	2.6%	5,036,403	5,004,526	0.6 %	21,989,237	20,786,331	5.8 %
	Total Revenue	2.2%	177,029	188,800	(6.2) %	784,474	751,473	4.4 %
KEN PRATT BOULEVARD	Net Taxable Sales	6.2%	11,974,690	9,489,910	26.2 %	52,891,983	49,592,563	6.7 %
	Total Revenue	5.4%	425,012	382,090	11.2 %	1,876,268	1,811,044	3.6 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.5%	14,534,765	12,936,800	12.4 %	67,848,182	59,476,380	14.1 %
	Total Revenue	6.7%	525,180	460,228	14.1 %	2,441,446	2,207,948	10.6 %
TW PKS SQ EXTENDED	Net Taxable Sales	16.2%	31,367,963	30,255,878	3.7 %	131,675,844	122,200,097	7.8 %
	Total Revenue	14.2%	1,120,935	1,105,648	1.4 %	4,720,425	4,354,644	8.4 %
LASHLEY	Net Taxable Sales	2.0%	3,854,347	3,367,040	14.5 %	17,959,086	17,781,182	1.0 %
	Total Revenue	1.7%	136,834	120,166	13.9 %	639,490	643,427	(0.6) %
NORTH HOVER	Net Taxable Sales	2.2%	4,329,178	2,010,415	115.3 %	19,853,976	16,400,432	21.1 %
	Total Revenue	2.0%	153,872	136,110	13.0 %	703,714	643,592	9.3 %
FRANCIS	Net Taxable Sales	0.5%	954,953	806,878	18.4 %	4,049,288	4,289,279	(5.6) %
	Total Revenue	0.4%	33,936	28,913	17.4 %	143,170	162,964	(12.1) %
ALL OTHERS	Net Taxable Sales	4.4%	8,506,787	7,039,496	20.8 %	37,091,524	29,985,313	23.7 %
	Total Revenue	6.0%	472,545	313,178	50.9 %	1,775,061	1,407,443	26.1 %
OUT OF TOWN	Net Taxable Sales	22.2%	43,051,739	37,297,802	15.4 %	236,371,834	203,620,898	16.1 %
	Total Revenue	19.6%	1,549,206	1,435,408	7.9 %	8,439,263	7,428,457	13.6 %
MISCELLANEOUS	Net Taxable Sales	0.0%	26,983	47,011	(42.6) %	458,133	1,407,305	(67.4) %
	Total Revenue	0.0%	936	1,633	(42.7) %	16,344	51,341	(68.2) %
CITY, BLDR CO	Net Taxable Sales	2.6%	5,096,412	4,992,608	2.1 %	26,859,379	25,802,960	4.1 %
	Total Revenue	10.9%	857,325	1,258,609	(31.9) %	4,883,009	4,721,949	3.4 %
SW BUSINESS	Net Taxable Sales	1.6%	3,102,587	1,861,503	66.7 %	18,176,763	7,500,455	142.3 %
	Total Revenue	2.0%	160,687	115,641	39.0 %	1,162,680	573,902	102.6 %
AIRPORT ROAD	Net Taxable Sales	0.3%	568,527	532,796	6.7 %	2,475,514	2,195,319	12.8 %
	Total Revenue	0.4%	31,066	18,620	66.8 %	656,814	79,267	728.6 %
PACE	Net Taxable Sales	6.4%	12,373,966	11,677,035	6.0 %	55,156,609	55,076,901	0.1 %
	Total Revenue	6.3%	494,576	420,947	17.5 %	2,677,997	2,003,637	33.7 %
HARVEST JUNCTION	Net Taxable Sales	7.4%	14,456,089	13,816,862	4.6 %	62,242,473	61,823,275	0.7 %
	Total Revenue	6.5%	511,175	523,877	(2.4) %	2,201,484	2,278,858	(3.4) %
AIRPORT	Net Taxable Sales	0.1%	97,499	87,372	11.6 %	290,210	225,108	28.9 %
	Total Revenue	0.1%	5,090	3,890	30.8 %	13,594	10,946	24.2 %
TOTALS	Net Taxable Sales	100%	194,081,857	173,871,182	11.6 %	909,575,845	820,991,327	10.8 %
	Total Revenue	100%	7,886,334	7,672,403	2.8 %	38,600,696	34,199,648	12.9 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

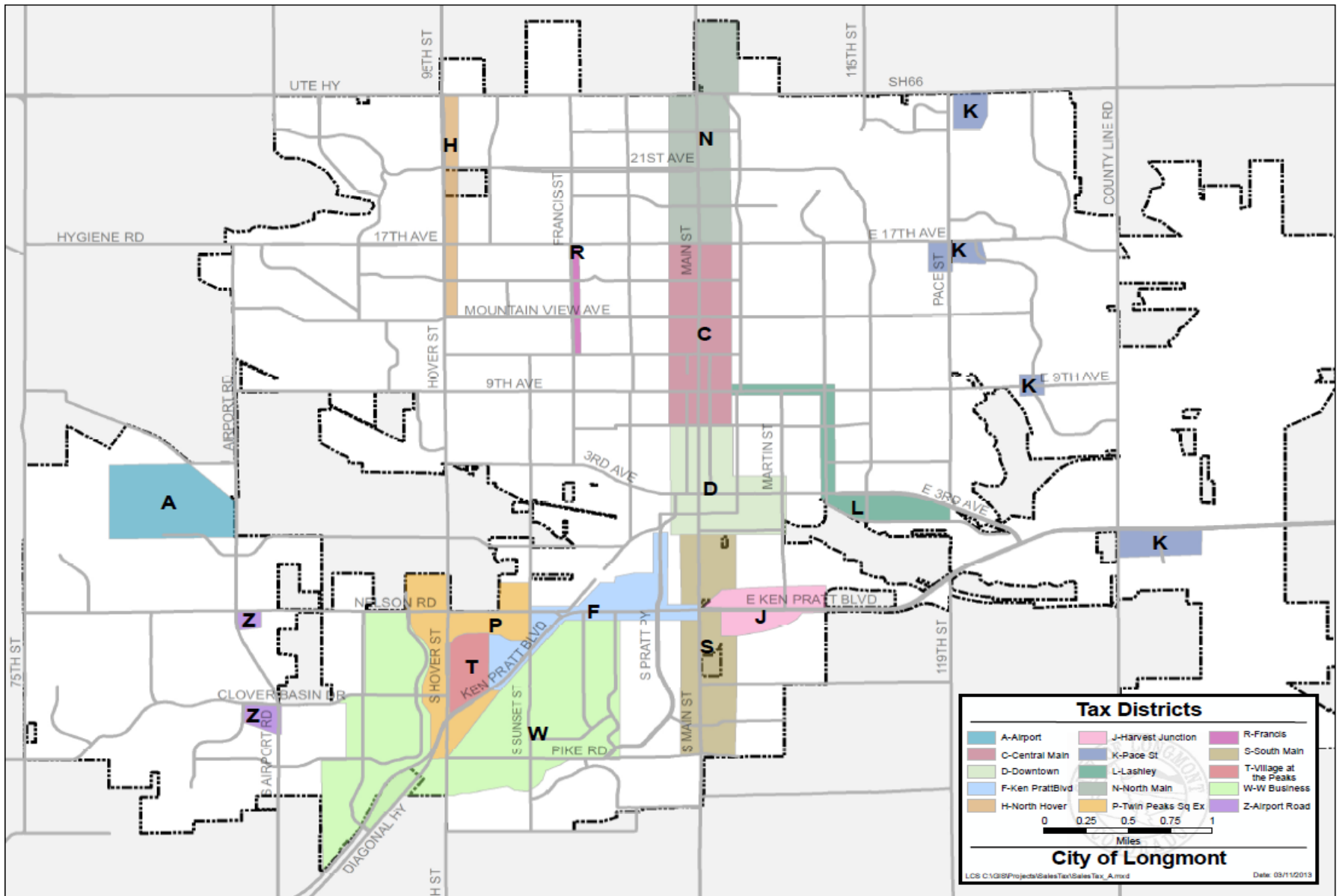
For The Month Of
May
2022



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 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.
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

May
2022

	2022 MONTHLY	PERCENT CHANGE	2021 MONTHLY	2022 YTD	PERCENT CHANGE	2021 YTD
January	24,203	61.3 %	15,002	24,203	61.3 %	15,002
February	37,559	95.9 %	19,172	61,763	80.7 %	34,173
March	36,093	80.1 %	20,038	97,855	80.5 %	54,211
April	45,512	102.0 %	22,535	143,367	86.8 %	76,746
May	47,433	44.3 %	32,871	190,800	74.1 %	109,618
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u><u>\$ 190,800</u></u>	74.1 %	<u><u>\$ 109,618</u></u>			

SPECIAL MARIJUANA TAX

May
2022

	2022 MONTHLY	PERCENT CHANGE	2021 MONTHLY	2022 YTD	PERCENT CHANGE	2021 YTD
January	47,054	(5.1) %	49,597	47,054	(5.1) %	49,597
February	46,468	6.0 %	43,831	93,522	0.1 %	93,428
March	51,147	(4.7) %	53,666	144,669	(1.6) %	147,094
April	49,694	(7.5) %	53,711	194,363	(3.2) %	200,805
May	49,845	(7.2) %	53,694	244,208	(4.0) %	254,499
June		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	<u><u>\$ 244,208</u></u>	(4.0) %	<u><u>\$ 254,499</u></u>			