

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

August 2023

SUMMARY

Total Taxes This Month:	\$	8,617,549
Compared to Last Year:		7,823,088
Percentage change:		10.2%

CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodger Tax	17
Special Marijuana Tax	18

SALES AND USE TAX SUMMARY CITY OF LONGMONT

August 2023

Overview

Month of August: Total Sales and Use Tax for the month of August increased overall by 10.2% compared to last year. Current Sales Tax collection increased by 9.3% and current Use Tax collection increased 24.1%.

Year to Date: Total Sales and Use Tax through August increased by 3.5% for 2023. The Sales Tax component increased by 5.5% and the Use Tax component decreased by 6.5%.

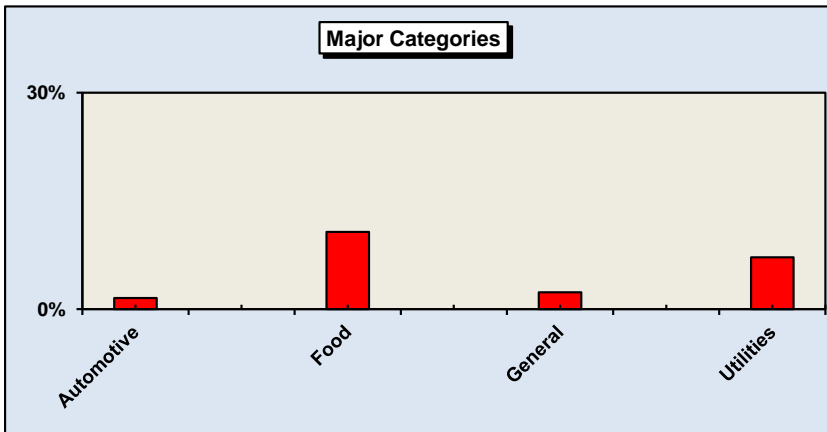
Important note in understanding year-to-year comparative basis within this report:

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.

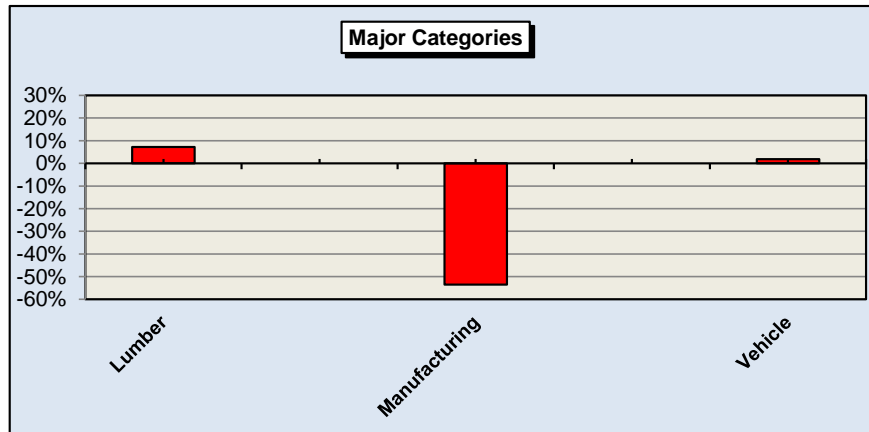
Sales Tax Activity

The *Automotive*, *Food*, *General* and *Utilities* categories all showed increases of 1.5%, 10.7%, 2.3%, and 7.2%, respectively, when compared to 2022 year to date.



Use Tax Activity

The *Lumber* and *Vehicle* categories increased 7.2% and 1.9%, respectively. However, the *Manufacturing* category showed a decrease of 53.5% when compared to 2022 year to date.

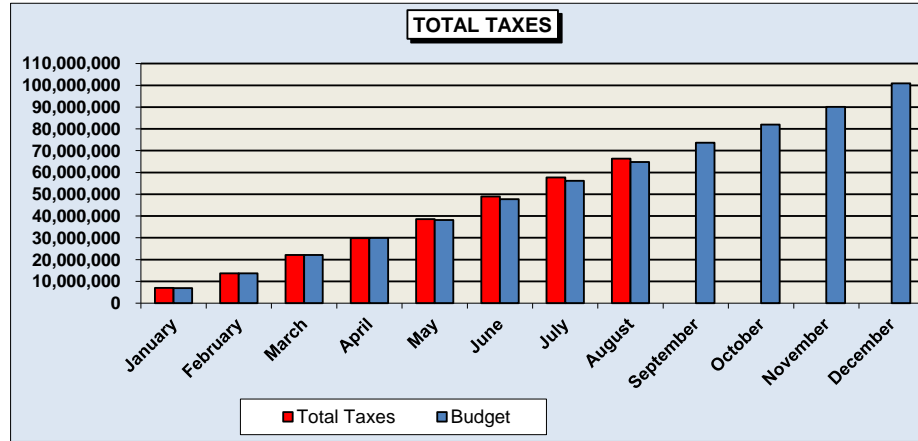


SALES & USE TAX - BUDGET TO ACTUAL

**August
2023**

	Sales & Use 2023 BUDGET	Cumulative Sales & Use 2023 BUDGET	Cumulative % of 2023 Budget	Sales Tax 2023 ACTUAL	Use Tax 2023 ACTUAL	Total 2023 ACTUAL
January	6,937,887	6,937,887	6.9	6,071,380	950,731	7,022,111
February	6,792,775	13,730,663	13.6	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			-
October	8,332,609	82,018,560	81.3			-
November	8,071,407	90,089,967	89.3			-
December	10,769,694	100,859,661	100.0			-

Total	\$ 100,859,661	\$ 56,331,492	10,035,971	66,367,462
--------------	-----------------------	----------------------	-------------------	-------------------



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

	2022 YTD Sales Tax	2022 YTD Use Tax	2022 YTD Total	2023 YTD Sales Tax	2023 YTD Use Tax	2023 YTD Total	Sales Tax % Change 2022-2023	Use Tax % Change 2022-2023	Total % Change 2022-2023	% Change needed to reach budget
General Fund	25,537,099	5,168,742	30,705,841	26,936,884	4,833,185	31,770,069	5.5%	-6.5%	3.47%	1.77%
PIF Fund	4,506,551	912,112	5,418,663	4,753,572	852,911	5,606,483	5.5%	-6.5%	3.47%	1.77%
Streets Fund	11,349,837	2,280,325	13,630,163	11,968,470	2,132,289	14,100,758	5.5%	-6.5%	3.45%	1.71%
Open Space	3,026,607	608,092	3,634,698	3,191,575	568,610	3,760,185	5.5%	-6.5%	3.45%	1.71%
Public Safety	8,777,204	1,763,480	10,540,684	9,255,613	1,648,975	10,904,588	5.5%	-6.5%	3.45%	1.71%
LURA	222,501	-	222,501	225,379	-	225,379	1.3%	0.0%	1.3%	-8.77%
All Funds Total	53,419,799	10,732,750	64,152,549	56,331,492	10,035,971	66,367,462	5.5%	-6.5%	3.5%	1.71%
				Budgeted Increase			2.37%	-1.64%	1.71%	

General Fund The allocation of both the sales tax and the use tax to the General Fund is 85% of the 2% non-earmarked sales and use tax. The result after eight months is that the General Fund sales and use tax is up by 3.47%. 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 eight months, The PIF sales and use tax revenue increased by 3.47%. 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 eight months, the Street Fund sales and use tax revenue increased by 3.45%. 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 eight months, the Open Space Fund sales and use tax revenue increased by 3.45%. 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 eight months, Public Safety sales and use tax revenue increased by 3.45%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

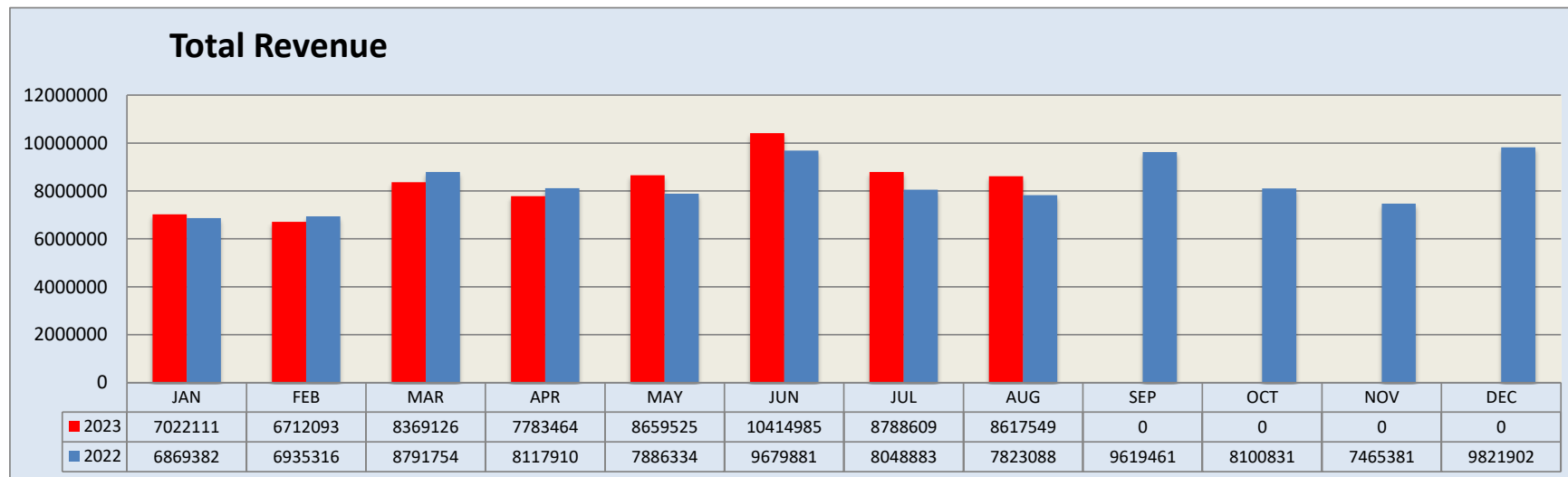
LURA For 2023, an amount of \$275,929 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

	August 2023	August 2022	INC (DEC)	2023 YTD 2023	2022 YTD 2022	INC (DEC)
Active Accounts	9,746	9,392	354	9,746	9,392	354
Net Taxable Sales	206,440,845	190,589,387	8.3 %	1,598,077,847	1,511,106,555	5.8 %
Net Sales Tax	7,237,212	6,623,143	9.3 %	55,423,700	52,328,810	5.9 %
Delinquent Sales Tax	22,450	81,114	-	688,413	822,528	-
Use Tax	1,328,752	1,070,477	24.1 %	9,787,065	10,439,482	(6.2) %
Delinquent Use Tax	3,293	84	-	248,907	293,268	-
Other Revenue*	25,842	48,270	-	219,377	268,460	-
Total Revenue	8,617,549	7,823,088	10.2 %	66,367,462	64,152,548	3.5 %



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

August

2023

ACCOUNT GROUPS

01000 Apparel

	August 2023	August 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	90	94	(4)	90	94	(4)
Net Taxable Sales	3,756,723	3,797,175	(1.1) %	26,957,430	27,253,634	(1.1) %
Net Sales Tax	131,584	133,178	(1.2) %	898,986	953,549	(5.7) %
Delinquent Sales Tax	464	267	-	48,275	3,206	-
Use Tax	743	739	0.5 %	3,626	1,438	152.2 %
Delinquent Use Tax	0	0	-	6,520	0	-
Other Revenue	54	38	-	8,004	2,501	-
Total Revenue	132,845	134,222	(1.0) %	965,411	960,694	0.5 %
% of Total Revenue	1.5 %	1.7 %	(0.2) %	1.5 %	1.5 %	0.0 %

02000 Automotive

Active Accounts	390	370	20	390	370	20
Net Taxable Sales	15,771,211	16,515,566	(4.5) %	118,147,775	116,565,508	1.4 %
Net Sales Tax	550,574	574,568	(4.2) %	4,087,067	4,025,455	1.5 %
Delinquent Sales Tax	3,301	5,676	-	57,981	59,516	-
Use Tax	2,925	2,092	39.8 %	31,965	23,342	36.9 %
Delinquent Use Tax	0	0	-	6,222	1,484	-
Other Revenue	2,195	932	-	15,061	8,019	-
Total Revenue	558,995	583,268	(4.2) %	4,198,296	4,117,816	2.0 %
% of Total Revenue	6.5 %	7.5 %	(1.0) %	6.3 %	6.4 %	(0.1) %

03000 Food

Active Accounts	683	661	22	683	661	22
Net Taxable Sales	72,804,585	65,158,738	11.7 %	540,948,922	491,661,034	10.0 %
Net Sales Tax	2,562,605	2,280,006	12.4 %	18,907,726	17,082,548	10.7 %
Delinquent Sales Tax	395	13,661	-	114,085	202,035	-
Use Tax	16,067	16,465	(2.4) %	149,719	107,201	39.7 %
Delinquent Use Tax	0	0	-	10,950	25,949	-
Other Revenue	19,230	8,402	-	63,456	63,838	-
Total Revenue	2,598,297	2,318,534	12.1 %	19,245,936	17,481,571	10.1 %
% of Total Revenue	30.2 %	29.6 %	0.6 %	29.0 %	27.3 %	1.7 %

SALES AND USE TAX

August

2023

ACCOUNT GROUPS

04000 Home Furnishings

	August 2023	August 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	383	377	6	383	377	6
Net Taxable Sales	4,854,414	4,968,672	(2.3) %	37,219,076	40,797,347	(8.8) %
Net Sales Tax	169,753	173,132	(2.0) %	1,271,963	1,395,396	(8.8) %
Delinquent Sales Tax	268	918	-	29,112	29,653	-
Use Tax	1,024	1,467	(30.2) %	9,376	9,294	0.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	425	-	10,240	1,508	-
Total Revenue	171,045	175,942	(2.8) %	1,320,691	1,435,851	(8.0) %
% of Total Revenue	2.0 %	2.2 %	(0.2) %	2.0 %	2.2 %	(0.2) %

05000 General

Active Accounts	1,608	1,305	303	1,608	1,305	303
Net Taxable Sales	50,229,132	49,102,833	2.3 %	387,082,034	377,862,495	2.4 %
Net Sales Tax	1,768,275	1,695,240	4.3 %	13,479,626	13,172,359	2.3 %
Delinquent Sales Tax	269	35,680	-	125,071	149,308	-
Use Tax	7,571	2,580	193.4 %	52,577	51,588	1.9 %
Delinquent Use Tax	0	4	-	13,317	18,529	-
Other Revenue	147	1,833	-	44,840	32,863	-
Total Revenue	1,776,262	1,735,337	2.4 %	13,715,431	13,424,647	2.2 %
% of Total Revenue	20.6 %	22.2 %	(1.6) %	20.7 %	20.9 %	(0.2) %

06000 Lodging

Active Accounts	197	179	18	197	179	18
Net Taxable Sales	3,009,507	3,360,108	(10.4) %	21,009,733	20,589,278	2.0 %
Net Sales Tax	105,839	110,779	(4.5) %	730,773	671,178	8.9 %
Delinquent Sales Tax	0	7,416	-	6,882	39,255	-
Use Tax	356	363	(1.9) %	891	2,167	(58.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	3	-	1,114	6,622	-
Total Revenue	106,195	118,561	(10.4) %	739,660	719,222	2.8 %
% of Total Revenue	1.2 %	1.5 %	(0.3) %	1.1 %	1.1 %	0.0 %

SALES AND USE TAX

August

2023

ACCOUNT GROUPS

07000 Lumber

	August 2023	August 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	1,038	979	59	1,038	979	59
Net Taxable Sales	18,045,015	13,109,406	37.6 %	124,568,365	112,331,988	10.9 %
Net Sales Tax	624,288	460,924	35.4 %	4,289,765	3,912,747	9.6 %
Delinquent Sales Tax	9,244	45	-	67,485	26,067	-
Use Tax	553,380	283,507	95.2 %	3,832,811	3,575,219	7.2 %
Delinquent Use Tax	1,768	0	-	7,199	3,252	-
Other Revenue	1,696	131	-	11,652	3,627	-
Total Revenue	1,190,376	744,607	59.9 %	8,208,912	7,520,912	9.1 %
% of Total Revenue	13.8 %	9.5 %	4.3 %	12.4 %	11.7 %	0.7 %

08000 Professional

Active Accounts	2,024	2,063	(39)	2,024	2,063	(39)
Net Taxable Sales	6,410,320	2,772,295	131.2 %	29,575,650	27,114,056	9.1 %
Net Sales Tax	219,122	93,358	134.7 %	1,010,985	895,635	12.9 %
Delinquent Sales Tax	5,787	3,492	-	21,550	40,853	-
Use Tax	18,013	10,498	71.6 %	134,833	126,599	6.5 %
Delinquent Use Tax	1,365	0	-	3,028	81,215	-
Other Revenue	1,044	31,176	-	7,983	49,733	-
Total Revenue	245,331	138,524	77.1 %	1,178,379	1,194,035	(1.3) %
% of Total Revenue	2.8 %	1.8 %	1.0 %	1.8 %	1.9 %	(0.1) %

09000 Public Utility

Active Accounts	383	382	1	383	382	1
Net Taxable Sales	13,045,594	14,510,379	(10.1) %	118,340,518	110,505,759	7.1 %
Net Sales Tax	459,425	510,457	(10.0) %	4,156,528	3,878,014	7.2 %
Delinquent Sales Tax	0	560	-	10,554	10,487	-
Use Tax	5,373	4,789	12.2 %	40,971	46,175	(11.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	749	723	-
Total Revenue	464,798	515,806	(9.9) %	4,208,802	3,935,399	6.9 %
% of Total Revenue	5.4 %	6.6 %	(1.2) %	6.3 %	6.1 %	0.2 %

SALES AND USE TAX

August

2023

ACCOUNT GROUPS

10000 Unclassified

	August 2023	August 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	2,608	2,610	(2)	2,608	2,610	(2)
Net Taxable Sales	15,735,251	15,484,261	1.6 %	172,679,555	158,363,789	9.0 %
Net Sales Tax	548,649	528,629	3.8 %	5,852,702	5,331,740	9.8 %
Delinquent Sales Tax	2,722	13,320	-	193,719	255,052	-
Use Tax	36,712	11,052	232.2 %	439,165	131,681	233.5 %
Delinquent Use Tax	0	80	-	175,913	6,942	-
Other Revenue	1,410	3,313	-	51,925	28,185	-
Total Revenue	589,493	556,394	5.9 %	6,713,424	5,753,600	16.7 %
% of Total Revenue	6.8 %	7.1 %	(0.3) %	10.1 %	9.0 %	1.1 %

11000 Home Occupations

Active Accounts	156	162	(6)	156	162	(6)
Net Taxable Sales	422,539	503,469	(16.1) %	4,769,868	4,872,767	(2.1) %
Net Sales Tax	14,569	17,348	(16.0) %	164,836	166,824	(1.2) %
Delinquent Sales Tax	0	5	-	333	1,038	-
Use Tax	1	76	(98.7) %	14	123	(88.6) %
Delinquent Use Tax	0	0	-	3	0	-
Other Revenue	0	215	-	150	778	-
Total Revenue	14,570	17,644	(17.4) %	165,336	168,763	(2.0) %
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.2 %	0.3 %	(0.1) %

12000 Manufacturing

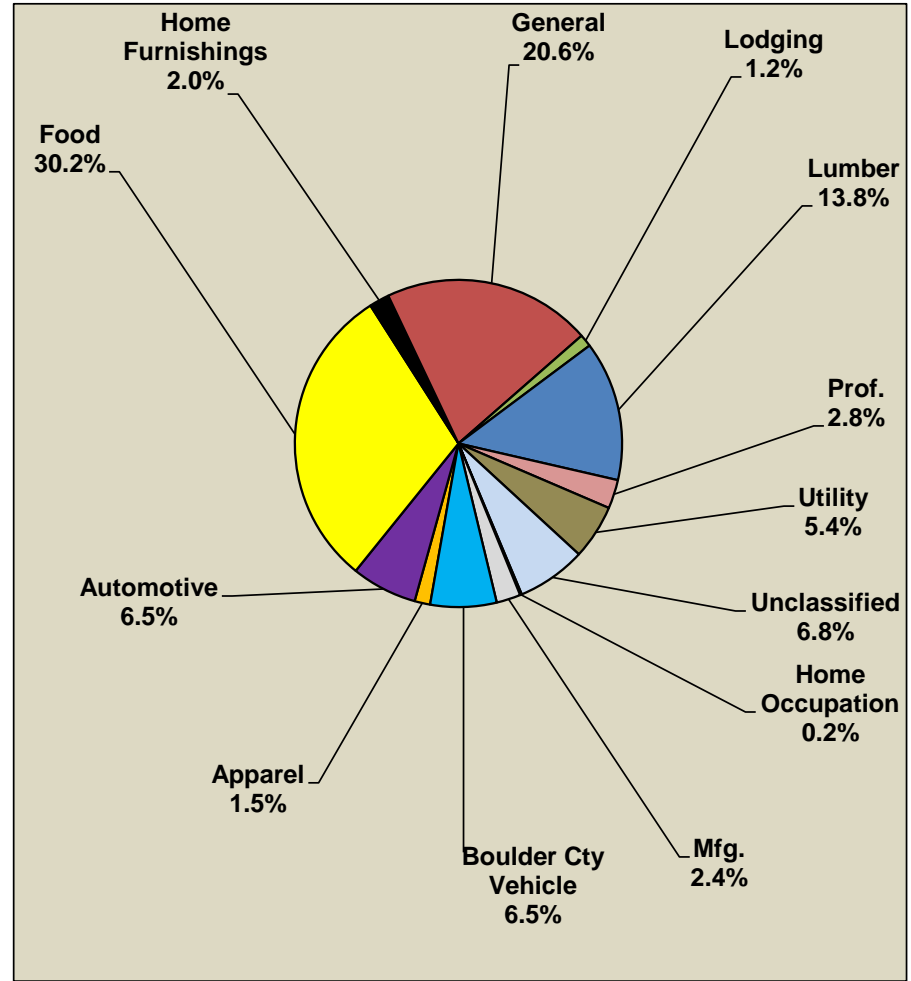
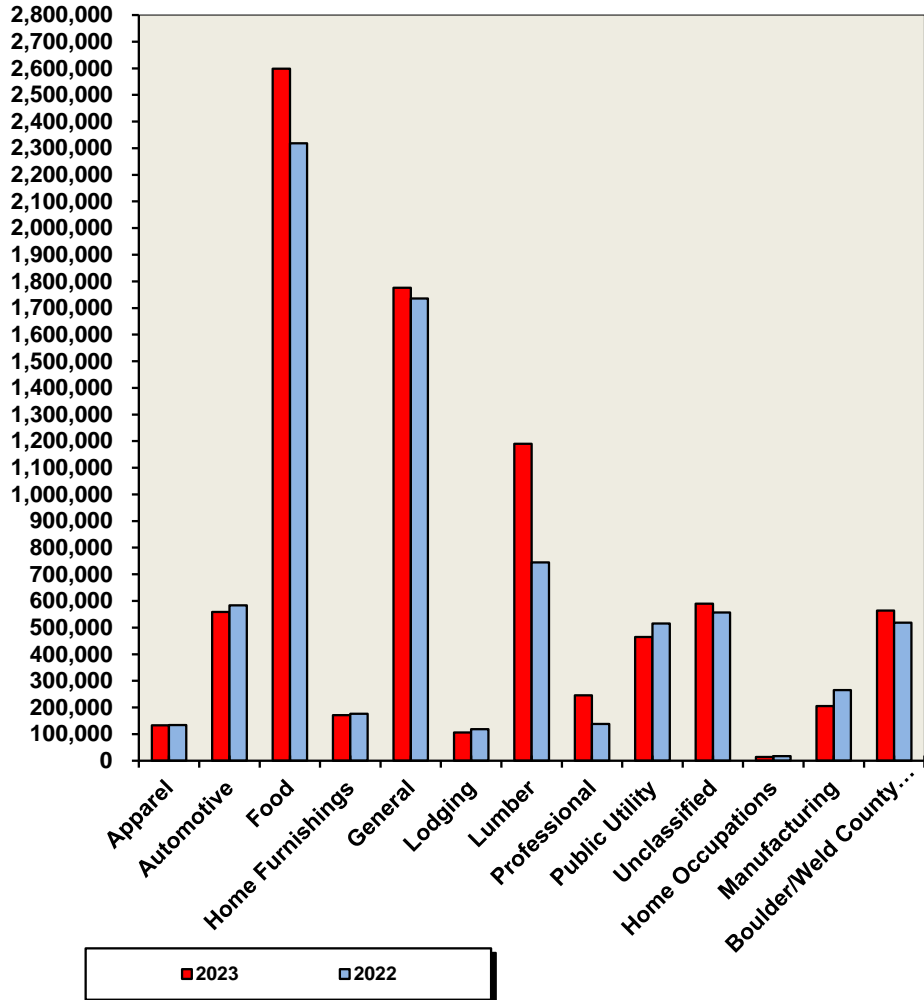
Active Accounts	185	209	(24)	185	209	(24)
Net Taxable Sales	2,356,554	1,306,485	80.4 %	16,778,921	23,188,900	(27.6) %
Net Sales Tax	82,529	45,524	81.3 %	572,743	843,365	(32.1) %
Delinquent Sales Tax	0	74	-	13,366	6,058	-
Use Tax	122,974	218,000	(43.6) %	1,168,227	2,513,342	(53.5) %
Delinquent Use Tax	160	0	-	25,755	155,897	-
Other Revenue	66	1,802	-	4,203	70,063	-
Total Revenue	205,729	265,400	(22.5) %	1,784,294	3,588,725	(50.3) %
% of Total Revenue	2.4 %	3.4 %	(1.0) %	2.7 %	5.6 %	(2.9) %

00000 Boulder/Weld County Vehicle

Use Tax	563,613	518,849	8.6 %	3,922,890	3,851,313	1.9 %
% of Total Revenue	6.5 %	6.6 %	(0.1) %	5.9 %	6.0 %	(0.1) %

Net Sales & Use Tax by Industry Type

For The Month Of
August
2023



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		August		INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
			2023	2022				
Apparel 01000	90	Net Taxable Sales	3,756,723	3,797,175	(1.1) %	26,957,430	27,253,634	(1.1) %
		Total Revenue	132,845	134,222	(1.0) %	965,411	960,694	0.5 %
Automotive 02000	390	Net Taxable Sales	15,771,211	16,515,566	(4.5) %	118,147,775	116,565,508	1.4 %
		Total Revenue	558,995	583,268	(4.2) %	4,198,296	4,117,816	2.0 %
Food 03000	683	Net Taxable Sales	72,804,585	65,158,738	11.7 %	540,948,922	491,661,034	10.0 %
		Total Revenue	2,598,297	2,318,534	12.1 %	19,245,936	17,481,571	10.1 %
Home Furnishings 04000	383	Net Taxable Sales	4,854,414	4,968,672	(2.3) %	37,219,076	40,797,347	(8.8) %
		Total Revenue	171,045	175,942	(2.8) %	1,320,691	1,435,851	(8.0) %
General 05000	1,608	Net Taxable Sales	50,229,132	49,102,833	2.3 %	387,082,034	377,862,495	2.4 %
		Total Revenue	1,776,262	1,735,337	2.4 %	13,715,431	13,424,647	2.2 %
Lodging 06000	197	Net Taxable Sales	3,009,507	3,360,108	(10.4) %	21,009,733	20,589,278	2.0 %
		Total Revenue	106,195	118,561	(10.4) %	739,660	719,222	2.8 %
Lumber 07000	1,038	Net Taxable Sales	18,045,015	13,109,406	37.6 %	124,568,365	112,331,988	10.9 %
		Total Revenue	1,190,376	744,607	59.9 %	8,208,912	7,520,912	9.1 %
Professional 08000	2,024	Net Taxable Sales	6,410,320	2,772,295	131.2 %	29,575,650	27,114,056	9.1 %
		Total Revenue	245,331	138,524	77.1 %	1,178,379	1,194,035	(1.3) %
Public Utility 09000	383	Net Taxable Sales	13,045,594	14,510,379	(10.1) %	118,340,518	110,505,759	7.1 %
		Total Revenue	464,798	515,806	(9.9) %	4,208,802	3,935,399	6.9 %
Unclassified 10000	2,608	Net Taxable Sales	15,735,251	15,484,261	1.6 %	172,679,555	158,363,789	9.0 %
		Total Revenue	589,493	556,394	5.9 %	6,713,424	5,753,600	16.7 %
Home Occupations 11000	156	Net Taxable Sales	422,539	503,469	(16.1) %	4,769,868	4,872,767	(2.1) %
		Total Revenue	14,570	17,644	(17.4) %	165,336	168,763	(2.0) %
Manufacturing 12000	185	Net Taxable Sales	2,356,554	1,306,485	80.4 %	16,778,921	23,188,900	(27.6) %
		Total Revenue	205,729	265,400	(22.5) %	1,784,294	3,588,725	(50.3) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	563,613	518,849	8.6 %	3,922,890	3,851,313	1.9 %
GRAND TOTALS	9,747	Net Taxable Sales	206,440,845	190,589,387	8.3 %	1,598,077,847	1,511,106,555	5.8 %
		Total Revenue	8,617,549	7,823,088	10.2 %	66,367,462	64,152,548	3.5 %

ACCOUNT GROUP

INDUSTRY DESCRIPTIONS

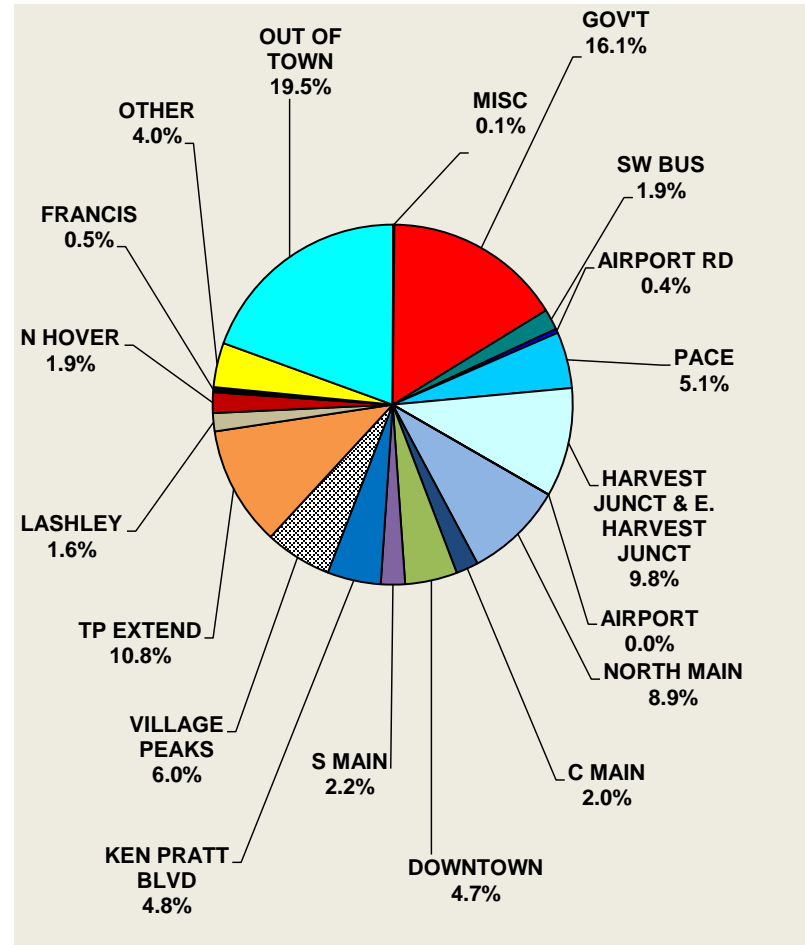
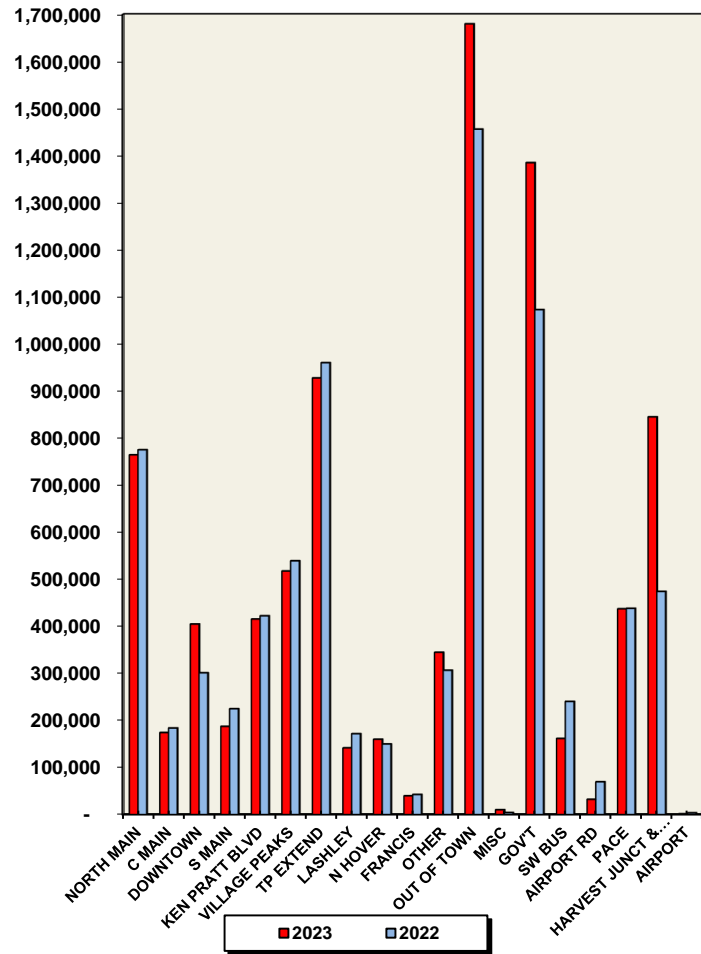
1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service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

		August 2023						
LOCATION		% OF TOTAL	August 2023	August 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.4%	21,382,237	21,891,304	(2.3) %	167,272,282	162,935,764	2.7 %
	Total Revenue	8.9%	763,314	774,076	(1.4) %	5,952,709	5,784,962	2.9 %
CENTRAL MAIN	Net Taxable Sales	2.4%	4,883,800	5,207,746	(6.2) %	37,140,219	38,018,018	(2.3) %
	Total Revenue	2.0%	173,639	183,221	(5.2) %	1,324,235	1,330,657	(0.5) %
DOWNTOWN	Net Taxable Sales	5.4%	11,078,758	8,383,121	32.2 %	68,324,568	58,640,885	16.5 %
	Total Revenue	4.7%	403,941	300,436	34.5 %	2,429,536	2,084,856	16.5 %
SOUTH MAIN	Net Taxable Sales	2.6%	5,276,156	5,517,111	(4.4) %	38,599,574	37,602,950	2.7 %
	Total Revenue	2.2%	186,816	224,205	(16.7) %	1,368,134	1,348,212	1.5 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.7%	11,703,937	11,813,136	(0.9) %	91,639,661	88,421,020	3.6 %
	Total Revenue	4.8%	414,411	421,347	(1.6) %	3,230,756	3,139,025	2.9 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.9%	14,190,095	15,081,158	(5.9) %	112,846,476	111,289,387	1.4 %
	Total Revenue	6.0%	516,373	538,132	(4.0) %	4,073,907	3,995,493	2.0 %
TW PKS SQ EXTENDED	Net Taxable Sales	12.7%	26,187,971	27,132,108	(3.5) %	210,741,578	216,156,269	(2.5) %
	Total Revenue	10.8%	926,750	959,119	(3.4) %	7,474,467	7,709,615	(3.1) %
LASHLEY	Net Taxable Sales	1.9%	3,980,329	4,807,296	(17.2) %	29,473,132	31,114,192	(5.3) %
	Total Revenue	1.6%	141,117	171,201	(17.6) %	1,046,290	1,106,281	(5.4) %
NORTH HOVER	Net Taxable Sales	2.2%	4,504,954	4,201,044	7.2 %	33,805,784	32,743,576	3.2 %
	Total Revenue	1.9%	159,459	149,420	6.7 %	1,196,952	1,160,726	3.1 %
FRANCIS	Net Taxable Sales	0.4%	838,454	1,069,958	(21.6) %	6,293,025	7,758,531	(18.9) %
	Total Revenue	0.5%	39,336	42,124	(6.6) %	241,961	271,489	(10.9) %
ALL OTHERS	Net Taxable Sales	4.0%	8,335,927	7,328,641	13.7 %	63,018,180	62,274,539	1.2 %
	Total Revenue	4.0%	343,919	305,776	12.5 %	2,707,066	2,863,106	(5.5) %
OUT OF TOWN	Net Taxable Sales	22.7%	46,947,134	40,864,671	14.9 %	423,693,445	387,892,575	9.2 %
	Total Revenue	19.5%	1,679,521	1,455,738	15.4 %	15,119,737	13,882,487	8.9 %
MISCELLANEOUS	Net Taxable Sales	0.1%	268,405	107,611	149.4 %	1,568,702	1,449,009	8.3 %
	Total Revenue	0.1%	9,833	3,808	158.2 %	55,475	51,295	8.1 %
CITY, BLDR CO	Net Taxable Sales	3.9%	7,972,950	7,989,303	(0.2) %	50,043,793	46,993,882	6.5 %
	Total Revenue	16.1%	1,384,421	1,072,028	29.1 %	9,433,426	8,984,894	5.0 %
SW BUSINESS	Net Taxable Sales	1.4%	2,823,369	3,010,136	(6.2) %	22,688,987	27,547,661	(17.6) %
	Total Revenue	1.9%	161,143	239,653	(32.8) %	1,749,279	1,941,897	(9.9) %
AIRPORT ROAD	Net Taxable Sales	0.3%	596,245	595,687	0.1 %	4,645,766	4,225,027	10.0 %
	Total Revenue	0.4%	31,991	69,138	(53.7) %	328,661	807,398	(59.3) %
PACE	Net Taxable Sales	5.7%	11,866,625	12,162,002	(2.4) %	92,218,621	91,373,378	0.9 %
	Total Revenue	5.1%	436,202	437,194	(0.2) %	3,464,226	3,986,463	(13.1) %
HARVEST JUNCT & E. HARVEST JUNCT	Net Taxable Sales	11.4%	23,582,646	13,371,984	76.4 %	143,749,985	104,236,989	37.9 %
	Total Revenue	9.8%	844,038	473,106	78.4 %	5,152,498	3,681,698	39.9 %
AIRPORT	Net Taxable Sales	0.0%	20,853	55,370	(62.3) %	314,069	432,903	(27.5) %
	Total Revenue	0.0%	1,325	3,366	(60.6) %	18,147	21,994	(17.5) %
TOTALS	Net Taxable Sales	100%	206,440,845	190,589,387	8.3 %	1,598,077,847	1,511,106,555	5.8 %
	Total Revenue	100%	8,617,549	7,823,088	10.2 %	66,367,462	64,152,548	3.5 %

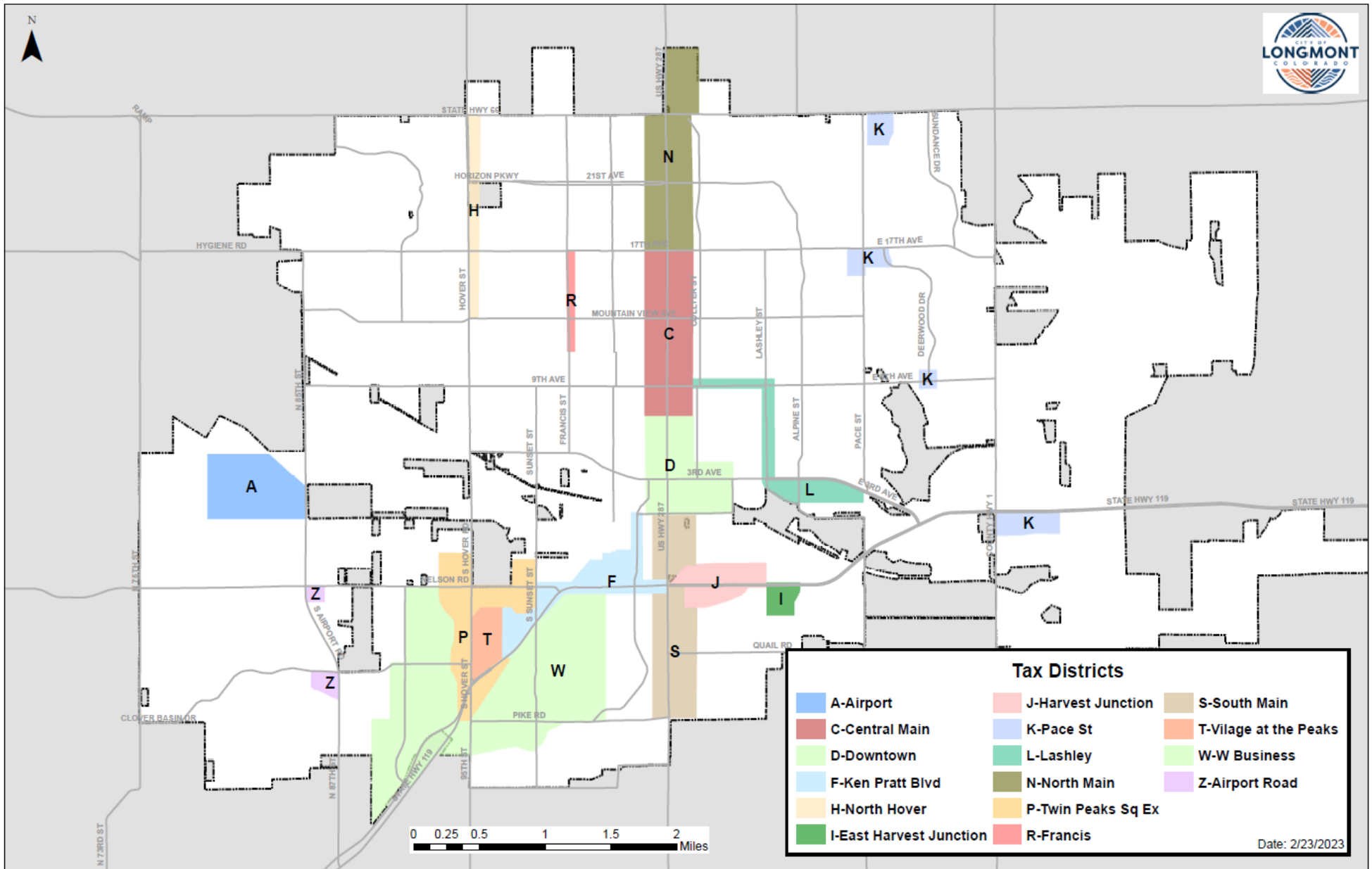
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
August
2023



DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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



LODGERS TAX

August

2023

	2023 MONTHLY	PERCENT CHANGE	2022 MONTHLY	2023 YTD	PERCENT CHANGE	2022 YTD
January	24,966	3.2 %	24,203	24,966	3.2 %	24,203
February	36,434	(3.0) %	37,559	61,400	(0.6) %	61,763
March	39,802	10.3 %	36,093	101,202	3.4 %	97,855
April	43,441	(4.5) %	45,512	144,643	0.9 %	143,367
May	52,598	10.9 %	47,433	197,241	3.4 %	190,800
June	78,088	21.7 %	64,144	275,329	8.0 %	254,944
July	64,385	8.6 %	59,265	339,714	8.1 %	314,209
August	61,983	9.1 %	56,828	401,697	8.3 %	371,037
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 401,697	8.3 %	\$ 371,037			

SPECIAL MARIJUANA TAX

August

2023

	2023 MONTHLY	PERCENT CHANGE	2022 MONTHLY	2023 YTD	PERCENT CHANGE	2022 YTD
January	46,513	(1.1) %	47,054	46,513	(1.1) %	47,054
February	43,392	(6.6) %	46,468	89,905	(3.9) %	93,522
March	50,707	(0.9) %	51,147	140,613	(2.8) %	144,669
April	46,244	(6.9) %	49,694	186,857	(3.9) %	194,363
May	46,156	(7.4) %	49,845	233,013	(4.6) %	244,208
June	32,779	(29.5) %	46,466	265,792	(8.6) %	290,675
July	66,035	38.7 %	47,612	331,827	(1.9) %	338,286
August	47,738	28.3 %	37,198	379,565	1.1 %	375,484
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 379,565	1.1 %	\$ 375,484			