

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**June 2022**

#### SUMMARY

Total Taxes This Month:	\$	<b>9,679,881</b>
Compared to Last Year:		<b>8,057,587</b>
Percentage change:		<b>20.1%</b>

#### 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

## June 2022

### Overview

**Month of June:** Total Sales and Use Tax for the month of June increased overall by 20.1% compared to last year. Current Sales Tax collection increased by 5.1% and current Use Tax collection increased 106.8%.

**Year to Date:** Total Sales and Use Tax through June increased by 14.3% for 2022. The Sales Tax component increased by 9.2% and the Use Tax component increased by 44.7%.

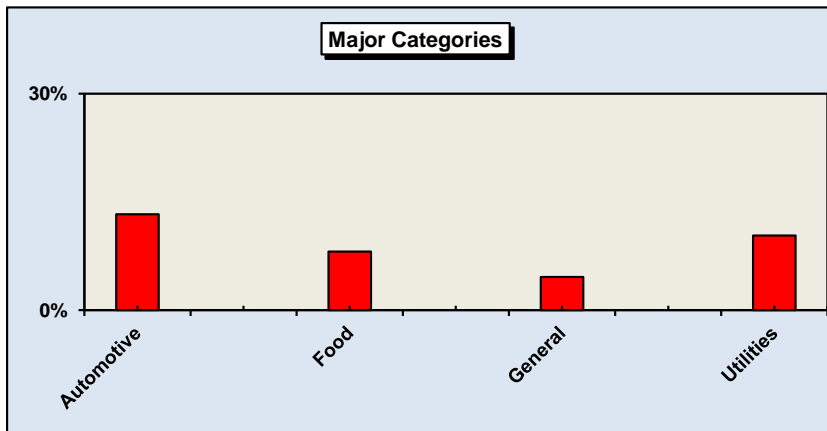
**Important note in understanding year-to-year comparative basis within this report:**

**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.

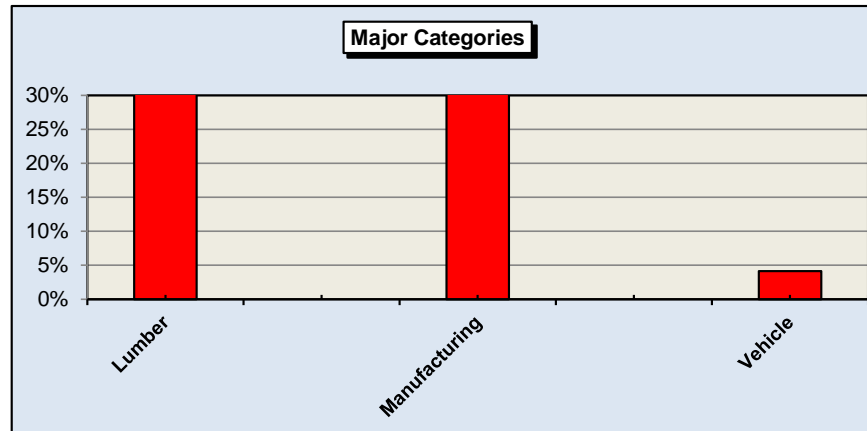
### Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories all showed increases of 13.3%, 8.1%, 4.6%, and 10.3%, respectively; when compared to 2021 year to date.



### Use Tax Activity

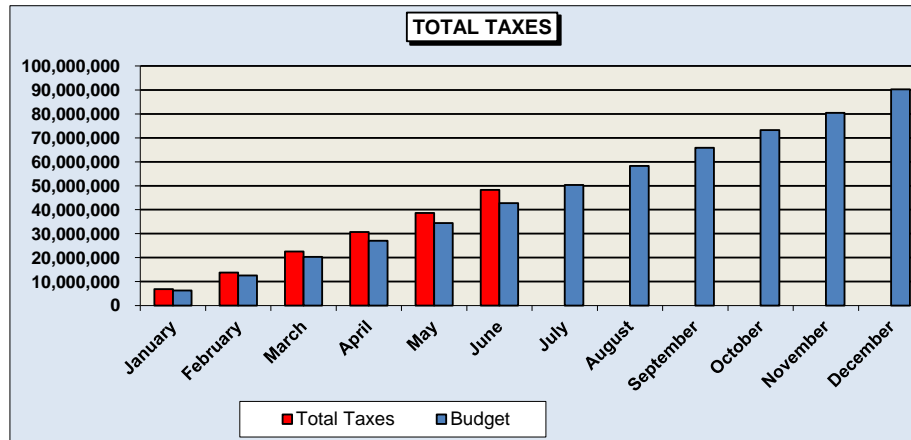
The *Lumber, Manufacturing, and Vehicle* categories showed increases of 56.9%, 205.6%, and 4.1% respectively; when compared to 2021 year to date.



# SALES & USE TAX - BUDGET TO ACTUAL

**June  
2022**

	Sales & Use 2022 BUDGET	Cumulative Sales & Use 2022 BUDGET	Cumulative % of 2022 Budget	Sales Tax 2022 ACTUAL	Use Tax 2022 ACTUAL	Total 2022 ACTUAL
January	6,284,600	6,284,600	7.0	5,817,160	1,052,221	6,869,382
February	6,289,865	12,574,465	13.9	6,032,858	902,458	6,935,316
March	7,739,073	20,313,538	22.5	6,920,415	1,871,339	8,791,754
April	6,723,264	27,036,803	30.0	6,529,308	1,588,602	8,117,910
May	7,426,838	34,463,641	38.2	6,896,309	990,025	7,886,335
June	8,295,203	42,758,843	47.4	7,425,564	2,254,317	9,679,881
July	7,532,352	50,291,195	55.7			-
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			-
<b>Total</b>	<b>\$ 90,222,599</b>			<b>\$ 39,621,615</b>	<b>8,658,962</b>	<b>48,280,578</b>



**Revenue Growth Per Fund / Current Year to Previous Year  
June 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	17,353,786	2,880,868	20,234,654	18,942,239	4,170,034	23,112,274	9.2%	44.7%	14.22%	-0.51%
PIF Fund	3,062,426	508,373	3,570,798	3,342,752	735,869	4,078,621	9.2%	44.7%	14.22%	-0.51%
Streets Fund	7,707,192	1,270,968	8,978,160	8,418,207	1,839,718	10,257,925	9.2%	44.7%	14.25%	-0.49%
Open Space	2,055,253	338,930	2,394,183	2,244,842	490,597	2,735,439	9.2%	44.7%	14.25%	-0.49%
Public Safety	5,960,239	982,905	6,943,144	6,510,076	1,422,744	7,932,820	9.2%	44.7%	14.25%	-0.49%
LURA	136,297	-	136,297	163,499	-	163,499	20.0%	0.0%	20.0%	3.20%
All Funds Total	36,275,193	5,982,043	42,257,236	39,621,615	8,658,962	48,280,578	9.2%	44.7%	14.3%	-0.49%
				<b>Budgeted Increase</b>			-0.94%	2.02%	-0.49%	

**General Fund** The allocation of both the sales tax and the use tax to the General Fund is 85% of the 2% non-earmarked sales and use tax. The result after six months is that the General Fund sales and use tax is up by 14.22%. 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 six months, The PIF sales and use tax revenue increased by 14.22%. 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 six months, the Street Fund sales and use tax revenue increased by 14.25%. 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 six months, the Open Space Fund sales and use tax revenue increased by 14.25%. 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 six months, Public Safety sales and use tax revenue increased by 14.25%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

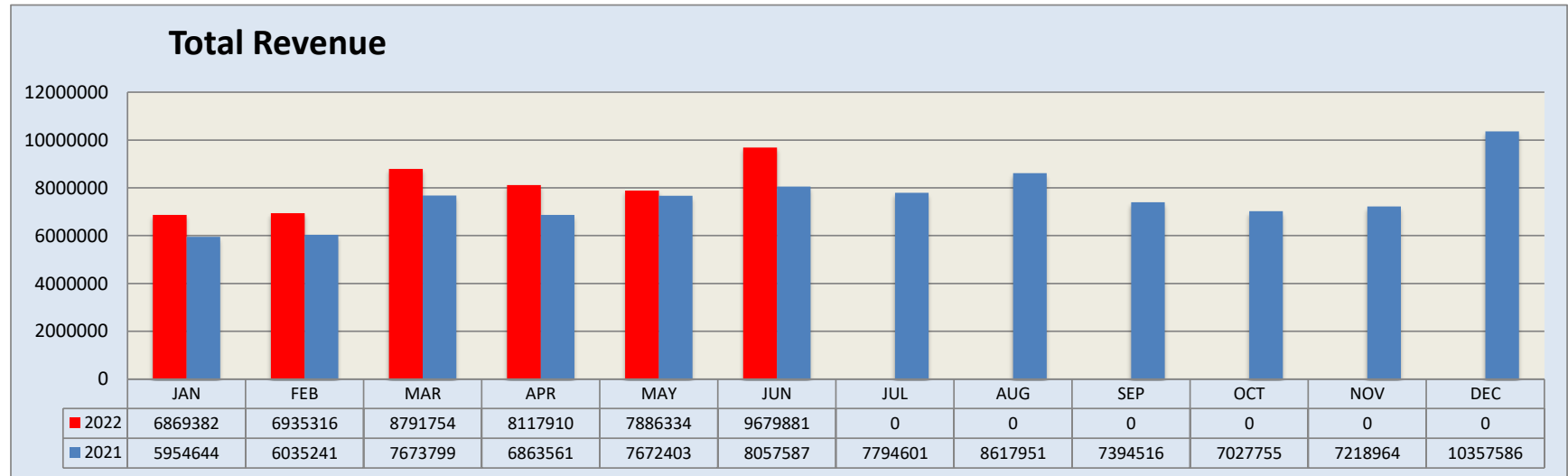
**LURA** For 2022, an amount of \$257,620 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax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

	June 2022	June 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	9,277	8,769	508	9,277	8,769	508
Net Taxable Sales	210,966,636	201,025,749	4.9 %	1,120,542,481	1,022,017,076	9.6 %
<b>Net Sales Tax</b>	7,349,200	6,986,784	<b>5.2 %</b>	38,821,597	35,593,424	<b>9.1 %</b>
Delinquent Sales Tax	47,751	20,626	-	599,512	535,326	-
<b>Use Tax</b>	2,168,562	1,048,544	<b>106.8 %</b>	8,379,999	5,777,366	<b>45.0 %</b>
Delinquent Use Tax	85,755	412	-	278,963	204,678	-
Other Revenue*	28,613	1,221	-	200,506	146,441	-
<b>Total Revenue</b>	<b>9,679,881</b>	<b>8,057,587</b>	<b>20.1 %</b>	<b>48,280,577</b>	<b>42,257,235</b>	<b>14.3 %</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

## June

## 2022

### ACCOUNT GROUPS

#### 01000 Apparel

	June 2022	June 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	95	91	4	95	91	4
Net Taxable Sales	3,983,362	5,362,052	(25.7) %	20,222,176	19,707,428	2.6 %
<b>Net Sales Tax</b>	139,683	147,720	<b>(5.4) %</b>	707,816	682,866	<b>3.7 %</b>
Delinquent Sales Tax	388	210	-	1,870	4,029	-
<b>Use Tax</b>	79	154	<b>(48.7) %</b>	456	737	<b>(38.1) %</b>
Delinquent Use Tax	0	0	-	0	16	-
Other Revenue	0	0	-	2,351	695	-
<b>Total Revenue</b>	<b>140,150</b>	<b>148,084</b>	<b>(5.4) %</b>	<b>712,493</b>	<b>688,343</b>	<b>3.5 %</b>
% of Total Revenue	1.4 %	1.8 %	(0.4) %	1.5 %	1.6 %	(0.1) %

#### 02000 Automotive

Active Accounts	367	347	20	367	347	20
Net Taxable Sales	15,039,006	14,023,938	7.2 %	84,486,129	77,004,097	9.7 %
<b>Net Sales Tax</b>	521,627	482,075	<b>8.2 %</b>	2,915,264	2,573,188	<b>13.3 %</b>
Delinquent Sales Tax	6,625	567	-	43,217	132,242	-
<b>Use Tax</b>	5,837	3,242	<b>80.0 %</b>	18,406	13,359	<b>37.8 %</b>
Delinquent Use Tax	0	0	-	1,484	531	-
Other Revenue	1,059	0	-	5,389	24,697	-
<b>Total Revenue</b>	<b>535,148</b>	<b>485,884</b>	<b>10.1 %</b>	<b>2,983,760</b>	<b>2,744,017</b>	<b>8.7 %</b>
% of Total Revenue	5.5 %	6.0 %	(0.5) %	6.2 %	6.5 %	(0.3) %

#### 03000 Food

Active Accounts	647	656	(9)	647	656	(9)
Net Taxable Sales	64,629,113	60,819,020	6.3 %	360,895,532	330,740,888	9.1 %
<b>Net Sales Tax</b>	2,239,159	2,129,620	<b>5.1 %</b>	12,550,274	11,609,100	<b>8.1 %</b>
Delinquent Sales Tax	30,861	10,091	-	133,400	128,535	-
<b>Use Tax</b>	11,238	12,376	<b>(9.2) %</b>	72,265	76,564	<b>(5.6) %</b>
Delinquent Use Tax	10,969	0	-	25,445	0	-
Other Revenue	16,214	165	-	55,436	53,979	-
<b>Total Revenue</b>	<b>2,308,441</b>	<b>2,152,252</b>	<b>7.3 %</b>	<b>12,836,820</b>	<b>11,868,178</b>	<b>8.2 %</b>
% of Total Revenue	23.8 %	26.7 %	(2.9) %	26.6 %	28.1 %	(1.5) %

# SALES AND USE TAX

## June

## 2022

### ACCOUNT GROUPS

	June 2022	June 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<b><u>04000 Home Furnishings</u></b>						
Active Accounts	375	363	12	375	363	12
Net Taxable Sales	5,711,466	5,648,083	1.1 %	30,508,840	29,009,546	5.2 %
<b>Net Sales Tax</b>	193,296	193,177	<b>0.1 %</b>	1,058,535	1,008,631	<b>4.9 %</b>
Delinquent Sales Tax	2,776	392	-	5,418	4,714	-
<b>Use Tax</b>	704	2,164	<b>(67.5) %</b>	7,278	9,799	<b>(25.7) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	507	193	-
<b>Total Revenue</b>	<b>196,776</b>	<b>195,733</b>	<b>0.5 %</b>	<b>1,071,738</b>	<b>1,023,337</b>	<b>4.7 %</b>
% of Total Revenue	2.0 %	2.4 %	(0.4) %	2.2 %	2.4 %	(0.2) %

### **05000 General**

Active Accounts	1,271	1,043	228	1,271	1,043	228
Net Taxable Sales	50,808,060	49,541,855	2.6 %	274,376,023	261,539,569	4.9 %
<b>Net Sales Tax</b>	1,784,875	1,742,655	<b>2.4 %</b>	9,577,646	9,157,873	<b>4.6 %</b>
Delinquent Sales Tax	4,202	2,032	-	80,621	114,994	-
<b>Use Tax</b>	6,481	6,388	<b>1.5 %</b>	39,766	34,718	<b>14.5 %</b>
Delinquent Use Tax	0	0	-	18,520	12,214	-
Other Revenue	2,375	588	-	17,198	22,723	-
<b>Total Revenue</b>	<b>1,797,933</b>	<b>1,751,663</b>	<b>2.6 %</b>	<b>9,733,751</b>	<b>9,342,522</b>	<b>4.2 %</b>
% of Total Revenue	18.6 %	21.7 %	(3.1) %	20.2 %	22.1 %	(1.9) %

### **06000 Lodging**

Active Accounts	170	143	27	170	143	27
Net Taxable Sales	3,753,060	2,579,364	45.5 %	14,102,986	8,538,151	65.2 %
<b>Net Sales Tax</b>	120,643	89,833	<b>34.3 %</b>	450,764	285,468	<b>57.9 %</b>
Delinquent Sales Tax	175	0	-	31,511	8,315	-
<b>Use Tax</b>	3	67	<b>(95.5) %</b>	1,756	261	<b>572.8 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	19	1	-	6,585	211	-
<b>Total Revenue</b>	<b>120,840</b>	<b>89,901</b>	<b>34.4 %</b>	<b>490,616</b>	<b>294,255</b>	<b>66.7 %</b>
% of Total Revenue	1.2 %	1.1 %	0.1 %	1.0 %	0.7 %	0.3 %

# SALES AND USE TAX

## June

## 2022

### ACCOUNT GROUPS

#### 07000 Lumber

	June 2022	June 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	969	857	112	969	857	112
Net Taxable Sales	19,302,892	19,482,161	(0.9) %	84,797,942	83,128,634	2.0 %
<b>Net Sales Tax</b>	677,714	683,347	<b>(0.8) %</b>	2,947,963	2,879,543	<b>2.4 %</b>
Delinquent Sales Tax	858	1,692	-	25,688	32,303	-
<b>Use Tax</b>	1,397,501	213,871	<b>553.4 %</b>	2,928,166	1,865,762	<b>56.9 %</b>
Delinquent Use Tax	0	240	-	123	275	-
Other Revenue	125	333	-	2,771	13,201	-
<b>Total Revenue</b>	<b>2,076,198</b>	<b>899,483</b>	<b>130.8 %</b>	<b>5,904,711</b>	<b>4,791,084</b>	<b>23.2 %</b>
% of Total Revenue	21.4 %	11.2 %	10.2 %	12.2 %	11.3 %	0.9 %

#### 08000 Professional

Active Accounts	2,036	1,993	43	2,036	1,993	43
Net Taxable Sales	4,946,169	4,539,800	9.0 %	21,063,514	18,671,178	12.8 %
<b>Net Sales Tax</b>	181,864	154,740	<b>17.5 %</b>	713,900	638,259	<b>11.9 %</b>
Delinquent Sales Tax	224	2,295	-	30,767	15,823	-
<b>Use Tax</b>	49,555	58,273	<b>(15.0) %</b>	107,289	145,658	<b>(26.3) %</b>
Delinquent Use Tax	74,786	28	-	80,913	32,035	-
Other Revenue	7,138	0	-	18,557	8,285	-
<b>Total Revenue</b>	<b>313,567</b>	<b>215,336</b>	<b>45.6 %</b>	<b>951,426</b>	<b>840,060</b>	<b>13.3 %</b>
% of Total Revenue	3.2 %	2.7 %	0.5 %	2.0 %	2.0 %	0.0 %

#### 09000 Public Utility

Active Accounts	383	377	6	383	377	6
Net Taxable Sales	13,026,677	11,499,064	13.3 %	83,280,557	75,422,473	10.4 %
<b>Net Sales Tax</b>	458,032	404,166	<b>13.3 %</b>	2,920,568	2,646,662	<b>10.3 %</b>
Delinquent Sales Tax	70	65	-	9,228	10,550	-
<b>Use Tax</b>	3,156	6,393	<b>(50.6) %</b>	36,804	25,347	<b>45.2 %</b>
Delinquent Use Tax	0	0	-	0	255	-
Other Revenue	0	0	-	723	570	-
<b>Total Revenue</b>	<b>461,258</b>	<b>410,624</b>	<b>12.3 %</b>	<b>2,967,323</b>	<b>2,683,384</b>	<b>10.6 %</b>
% of Total Revenue	4.8 %	5.1 %	(0.3) %	6.1 %	6.4 %	(0.3) %



# SALES AND USE TAX

June

2022

## ACCOUNT GROUPS

### 10000 Unclassified

	June 2022	June 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	2,596	2,521	75	2,596	2,521	75
Net Taxable Sales	26,363,137	25,136,638	4.9 %	125,065,005	109,133,415	14.6 %
<b>Net Sales Tax</b>	914,074	876,765	<b>4.3 %</b>	4,188,568	3,767,255	<b>11.2 %</b>
Delinquent Sales Tax	1,361	2,988	-	231,971	74,595	-
<b>Use Tax</b>	15,873	17,860	<b>(11.1) %</b>	109,277	104,025	<b>5.0 %</b>
Delinquent Use Tax	0	0	-	6,862	91,220	-
Other Revenue	0	72	-	24,069	12,069	-
<b>Total Revenue</b>	<b>931,308</b>	<b>897,685</b>	<b>3.7 %</b>	<b>4,560,747</b>	<b>4,049,164</b>	<b>12.6 %</b>
% of Total Revenue	9.6 %	11.1 %	(1.5) %	9.4 %	9.6 %	(0.2) %

### 11000 Home Occupations

Active Accounts	162	167	(5)	162	167	(5)
Net Taxable Sales	873,302	820,109	6.5 %	3,876,754	4,177,384	(7.2) %
<b>Net Sales Tax</b>	29,540	28,209	<b>4.7 %</b>	132,756	142,027	<b>(6.5) %</b>
Delinquent Sales Tax	167	1	-	753	1,987	-
<b>Use Tax</b>	41	5	<b>720.0 %</b>	47	13	<b>261.5 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	527	0	-	563	30	-
<b>Total Revenue</b>	<b>30,275</b>	<b>28,215</b>	<b>7.3 %</b>	<b>134,119</b>	<b>144,057</b>	<b>(6.9) %</b>
% of Total Revenue	0.3 %	0.4 %	(0.1) %	0.3 %	0.3 %	0.0 %

### 12000 Manufacturing

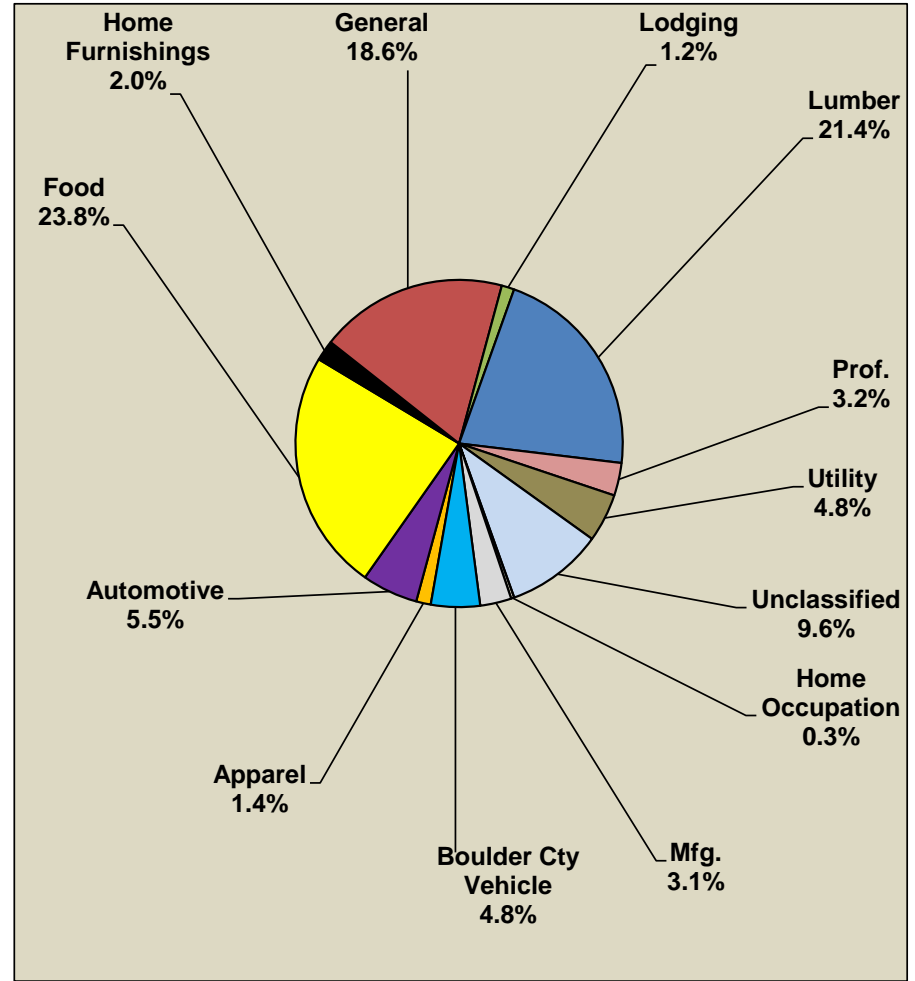
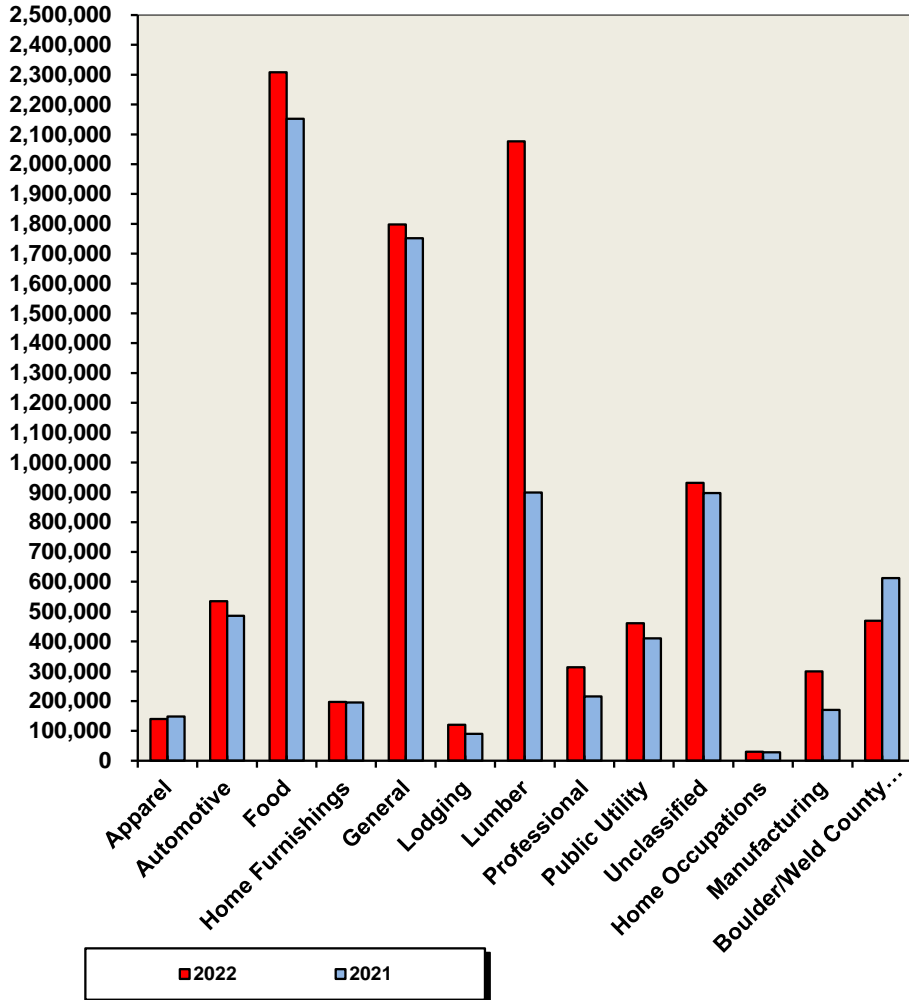
Active Accounts	205	210	(5)	205	210	(5)
Net Taxable Sales	2,530,392	1,573,665	60.8 %	17,867,023	4,944,313	261.4 %
<b>Net Sales Tax</b>	88,693	54,477	<b>62.8 %</b>	657,543	202,552	<b>224.6 %</b>
Delinquent Sales Tax	44	293	-	5,068	7,239	-
<b>Use Tax</b>	209,222	115,692	<b>80.8 %</b>	2,142,717	701,040	<b>205.6 %</b>
Delinquent Use Tax	0	144	-	145,616	68,132	-
Other Revenue	1,156	62	-	66,357	9,788	-
<b>Total Revenue</b>	<b>299,115</b>	<b>170,668</b>	<b>75.3 %</b>	<b>3,017,301</b>	<b>988,751</b>	<b>205.2 %</b>
% of Total Revenue	3.1 %	2.1 %	1.0 %	6.2 %	2.3 %	3.9 %

### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	468,872	612,059	<b>(23.4) %</b>	2,915,772	2,800,083	<b>4.1 %</b>
% of Total Revenue	4.8 %	7.6 %	(2.8) %	6.0 %	6.6 %	(0.6) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**June**  
**2022**



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		June		INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
			2022	2021				
Apparel 01000	95	Net Taxable Sales	3,983,362	5,362,052	(25.7) %	20,222,176	19,707,428	2.6 %
		Total Revenue	140,150	148,084	(5.4) %	712,493	688,343	3.5 %
Automotive 02000	367	Net Taxable Sales	15,039,006	14,023,938	7.2 %	84,486,129	77,004,097	9.7 %
		Total Revenue	535,148	485,884	10.1 %	2,983,760	2,744,017	8.7 %
Food 03000	647	Net Taxable Sales	64,629,113	60,819,020	6.3 %	360,895,532	330,740,888	9.1 %
		Total Revenue	2,308,441	2,152,252	7.3 %	12,836,820	11,868,178	8.2 %
Home Furnishings 04000	375	Net Taxable Sales	5,711,466	5,648,083	1.1 %	30,508,840	29,009,546	5.2 %
		Total Revenue	196,776	195,733	0.5 %	1,071,738	1,023,337	4.7 %
General 05000	1,271	Net Taxable Sales	50,808,060	49,541,855	2.6 %	274,376,023	261,539,569	4.9 %
		Total Revenue	1,797,933	1,751,663	2.6 %	9,733,751	9,342,522	4.2 %
Lodging 06000	170	Net Taxable Sales	3,753,060	2,579,364	45.5 %	14,102,986	8,538,151	65.2 %
		Total Revenue	120,840	89,901	34.4 %	490,616	294,255	66.7 %
Lumber 07000	969	Net Taxable Sales	19,302,892	19,482,161	(0.9) %	84,797,942	83,128,634	2.0 %
		Total Revenue	2,076,198	899,483	130.8 %	5,904,711	4,791,084	23.2 %
Professional 08000	2,036	Net Taxable Sales	4,946,169	4,539,800	9.0 %	21,063,514	18,671,178	12.8 %
		Total Revenue	313,567	215,336	45.6 %	951,426	840,060	13.3 %
Public Utility 09000	383	Net Taxable Sales	13,026,677	11,499,064	13.3 %	83,280,557	75,422,473	10.4 %
		Total Revenue	461,258	410,624	12.3 %	2,967,323	2,683,384	10.6 %
Unclassified 10000	2,596	Net Taxable Sales	26,363,137	25,136,638	4.9 %	125,065,005	109,133,415	14.6 %
		Total Revenue	931,308	897,685	3.7 %	4,560,747	4,049,164	12.6 %
Home Occupations 11000	162	Net Taxable Sales	873,302	820,109	6.5 %	3,876,754	4,177,384	(7.2) %
		Total Revenue	30,275	28,215	7.3 %	134,119	144,057	(6.9) %
Manufacturing 12000	205	Net Taxable Sales	2,530,392	1,573,665	60.8 %	17,867,023	4,944,313	261.4 %
		Total Revenue	299,115	170,668	75.3 %	3,017,301	988,751	205.2 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	468,872	612,059	(23.4) %	2,915,772	2,800,083	4.1 %
GRAND TOTALS	9,278	Net Taxable Sales	210,966,636	201,025,749	4.9 %	1,120,542,481	1,022,017,076	9.6 %
		Total Revenue	9,679,881	8,057,587	20.1 %	48,280,577	42,257,235	14.3 %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

---

<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

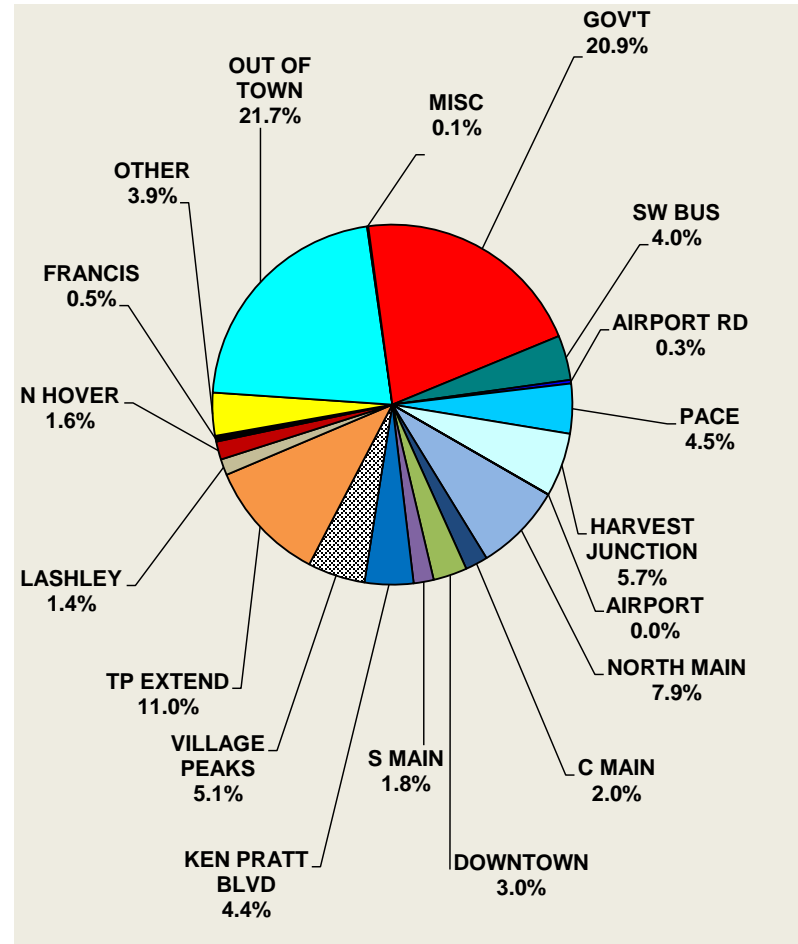
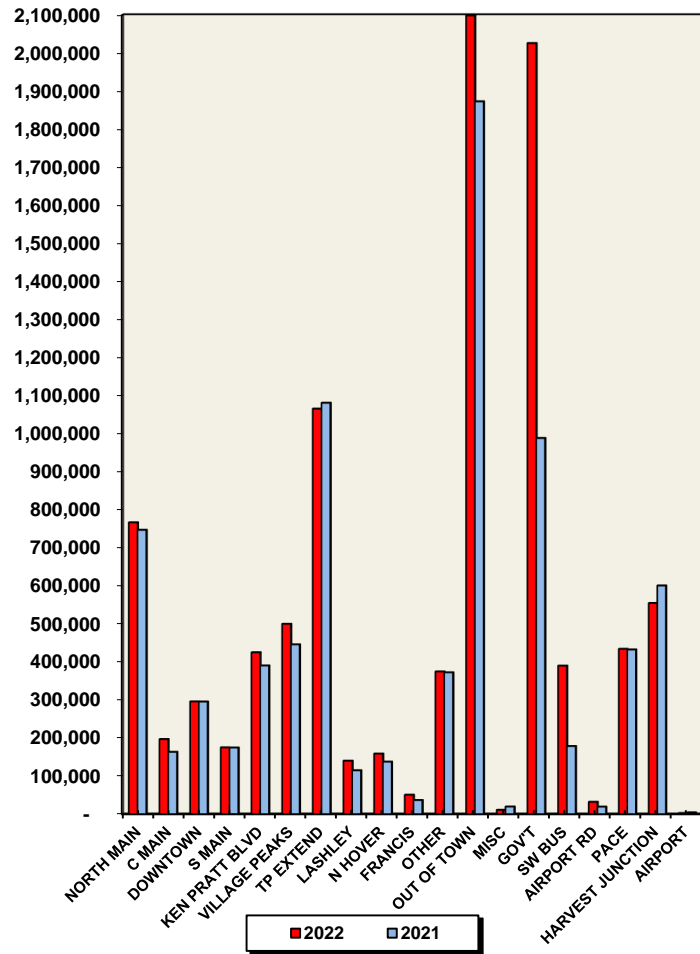
June  
2022

LOCATION		% OF TOTAL	June 2022	June 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.2%	21,591,293	20,998,542	2.8 %	119,145,745	115,769,287	2.9 %
	Total Revenue	7.9%	765,319	745,674	2.6 %	4,236,687	4,112,034	3.0 %
CENTRAL MAIN	Net Taxable Sales	2.6%	5,581,967	4,922,352	13.4 %	27,998,353	25,681,800	9.0 %
	Total Revenue	2.0%	196,015	162,554	20.6 %	977,950	899,131	8.8 %
DOWNTOWN	Net Taxable Sales	3.9%	8,270,278	8,377,550	(1.3) %	42,485,250	35,674,886	19.1 %
	Total Revenue	3.0%	294,588	294,314	0.1 %	1,506,748	1,260,133	19.6 %
SOUTH MAIN	Net Taxable Sales	2.3%	4,881,870	5,041,777	(3.2) %	26,871,107	25,828,108	4.0 %
	Total Revenue	1.8%	174,362	173,788	0.3 %	958,836	925,261	3.6 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.7%	11,927,746	10,991,521	8.5 %	64,819,729	60,584,084	7.0 %
	Total Revenue	4.4%	423,675	389,077	8.9 %	2,299,943	2,200,121	4.5 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.6%	13,906,491	12,353,220	12.6 %	81,754,673	71,829,600	13.8 %
	Total Revenue	5.1%	498,432	444,542	12.1 %	2,939,878	2,652,490	10.8 %
TW PKS SQ EXTENDED	Net Taxable Sales	14.3%	30,154,501	30,657,705	(1.6) %	161,830,345	152,857,802	5.9 %
	Total Revenue	11.0%	1,064,259	1,079,671	(1.4) %	5,784,684	5,434,315	6.4 %
LASHLEY	Net Taxable Sales	1.9%	3,934,278	3,196,181	23.1 %	21,893,364	20,977,363	4.4 %
	Total Revenue	1.4%	139,339	114,222	22.0 %	778,829	757,649	2.8 %
NORTH HOVER	Net Taxable Sales	2.1%	4,454,994	3,873,601	15.0 %	24,308,970	20,274,033	19.9 %
	Total Revenue	1.6%	158,047	136,922	15.4 %	861,761	780,514	10.4 %
FRANCIS	Net Taxable Sales	0.6%	1,358,163	997,916	36.1 %	5,407,451	5,287,195	2.3 %
	Total Revenue	0.5%	50,223	36,278	38.4 %	193,393	199,242	(2.9) %
ALL OTHERS	Net Taxable Sales	4.3%	9,054,313	8,116,880	11.5 %	46,145,837	38,102,193	21.1 %
	Total Revenue	3.9%	373,364	371,067	0.6 %	2,148,425	1,778,510	20.8 %
OUT OF TOWN	Net Taxable Sales	27.7%	58,416,582	52,542,148	11.2 %	294,788,416	256,163,046	15.1 %
	Total Revenue	21.7%	2,097,823	1,872,102	12.1 %	10,537,086	9,300,559	13.3 %
MISCELLANEOUS	Net Taxable Sales	0.1%	304,198	319,242	(4.7) %	762,331	1,726,547	(55.8) %
	Total Revenue	0.1%	10,681	19,303	(44.7) %	27,025	70,644	(61.7) %
CITY, BLDR CO	Net Taxable Sales	2.5%	5,324,188	5,273,336	1.0 %	32,183,567	31,076,296	3.6 %
	Total Revenue	20.9%	2,025,298	987,027	105.2 %	6,908,307	5,708,976	21.0 %
SW BUSINESS	Net Taxable Sales	1.7%	3,536,278	2,748,415	28.7 %	21,713,041	10,248,870	111.9 %
	Total Revenue	4.0%	388,570	177,716	118.6 %	1,551,250	751,618	106.4 %
AIRPORT ROAD	Net Taxable Sales	0.2%	460,600	510,560	(9.8) %	2,936,114	2,705,879	8.5 %
	Total Revenue	0.3%	31,624	18,980	66.6 %	688,438	98,247	600.7 %
PACE	Net Taxable Sales	5.7%	11,970,774	11,965,287	0.0 %	67,127,383	67,042,188	0.1 %
	Total Revenue	4.5%	432,712	431,060	0.4 %	3,110,709	2,434,697	27.8 %
HARVEST JUNCTION	Net Taxable Sales	7.5%	15,787,895	18,090,973	(12.7) %	78,030,368	79,914,248	(2.4) %
	Total Revenue	5.7%	553,265	599,349	(7.7) %	2,754,749	2,878,207	(4.3) %
AIRPORT	Net Taxable Sales	0.0%	50,227	48,543	3.5 %	340,437	273,651	24.4 %
	Total Revenue	0.0%	2,285	3,941	(42.0) %	15,879	14,887	6.7 %
TOTALS	Net Taxable Sales	100%	210,966,636	201,025,749	4.9 %	1,120,542,481	1,022,017,076	9.6 %
	Total Revenue	100%	9,679,881	8,057,587	20.1 %	48,280,577	42,257,235	14.3 %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

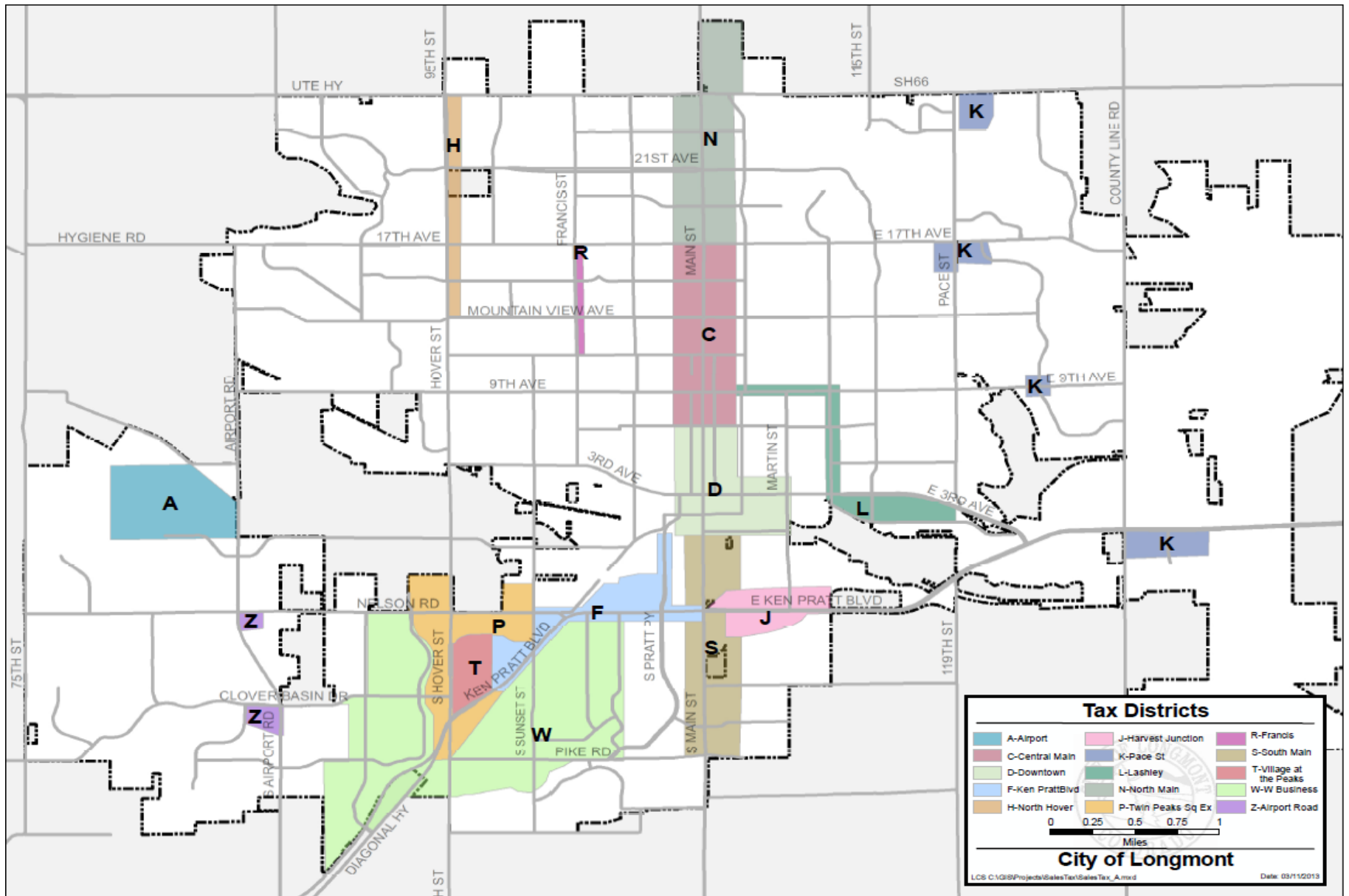
For The Month Of

**June  
2022**



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

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





# LODGERS TAX

June

2022

---

	<b>2022 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2021 MONTHLY</b>	<b>2022 YTD</b>	<b>PERCENT CHANGE</b>	<b>2021 YTD</b>
<b>January</b>	24,203	61.3 %	15,002	24,203	61.3 %	15,002
<b>February</b>	37,559	95.9 %	19,172	61,763	80.7 %	34,173
<b>March</b>	36,093	80.1 %	20,038	97,855	80.5 %	54,211
<b>April</b>	45,512	102.0 %	22,535	143,367	86.8 %	76,746
<b>May</b>	47,433	44.3 %	32,871	190,800	74.1 %	109,618
<b>June</b>	64,144	45.6 %	44,069	254,944	65.9 %	153,686
<b>July</b>		0.0 %			0.0 %	
<b>August</b>		0.0 %			0.0 %	
<b>September</b>		0.0 %			0.0 %	
<b>October</b>		0.0 %			0.0 %	
<b>November</b>		0.0 %			0.0 %	
<b>December</b>		0.0 %			0.0 %	
<b>Total</b>	<b>\$ 254,944</b>	65.9 %	<b>\$ 153,686</b>			

# SPECIAL MARIJUANA TAX

June  
2022

---

	<b>2022 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2021 MONTHLY</b>	<b>2022 YTD</b>	<b>PERCENT CHANGE</b>	<b>2021 YTD</b>
<b>January</b>	47,054	(5.1) %	49,597	47,054	(5.1) %	49,597
<b>February</b>	46,468	6.0 %	43,831	93,522	0.1 %	93,428
<b>March</b>	51,147	(4.7) %	53,666	144,669	(1.6) %	147,094
<b>April</b>	49,694	(7.5) %	53,711	194,363	(3.2) %	200,805
<b>May</b>	49,845	(7.2) %	53,694	244,208	(4.0) %	254,499
<b>June</b>	46,466	(10.3) %	51,779	290,675	(5.1) %	306,278
<b>July</b>		0.0 %			0.0 %	
<b>August</b>		0.0 %			0.0 %	
<b>September</b>		0.0 %			0.0 %	
<b>October</b>		0.0 %			0.0 %	
<b>November</b>		0.0 %			0 %	
<b>December</b>		0.0 %			0.0 %	
<b>Total</b>	<b><u>\$ 290,675</u></b>	<b>(5.1) %</b>	<b><u>\$ 306,278</u></b>			