

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

## January 2022

#### SUMMARY

Total Taxes This Month:	\$	6,869,382
Compared to Last Year:		5,954,644
Percentage change:		15.4%

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## January 2022

### Overview

**Month of January:** Total Sales and Use Tax for the month of January increased overall by 15.4% compared to last year. Current Sales Tax collection increased by 11.9% and current Use Tax collection increased 29.1%.

**Year to Date:** Total Sales and Use Tax through January increased by 15.4% for 2021. The Sales Tax component increased by 11.9% and the Use Tax component increased by 39.2%.

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

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

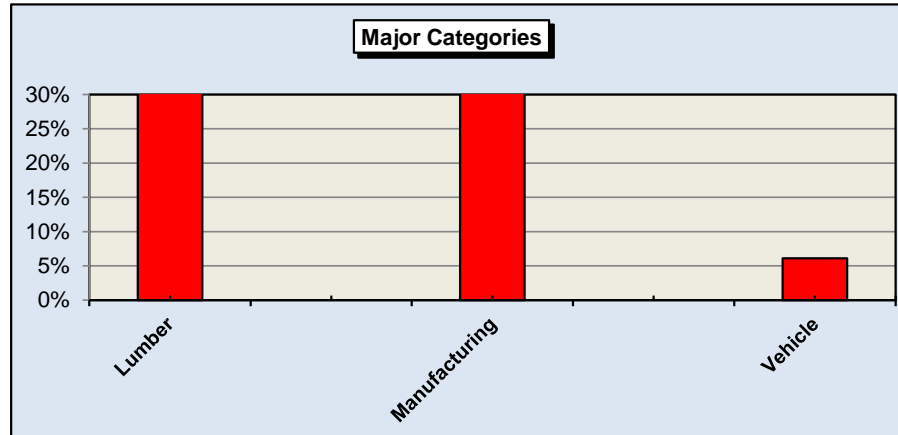
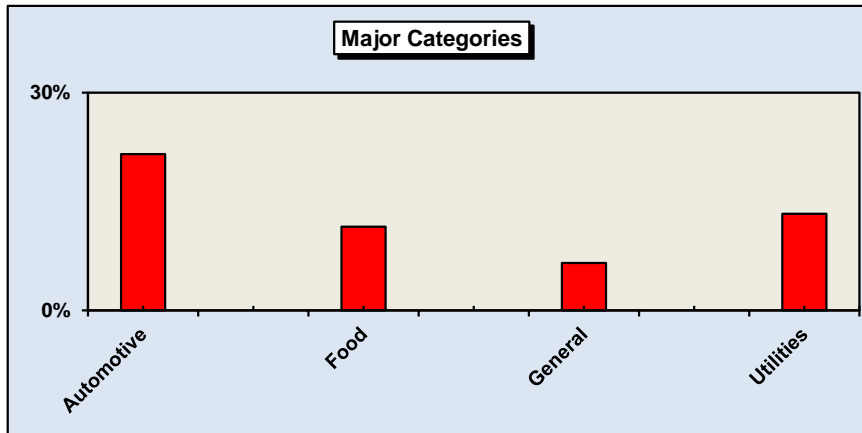
**Pages 5 through 10** show changes from 2021 to 2022 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

### Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 21.5%, 11.5%, 6.5%, and 13.3%, respectively; when compared to 2021 year to date.

### Use Tax Activity

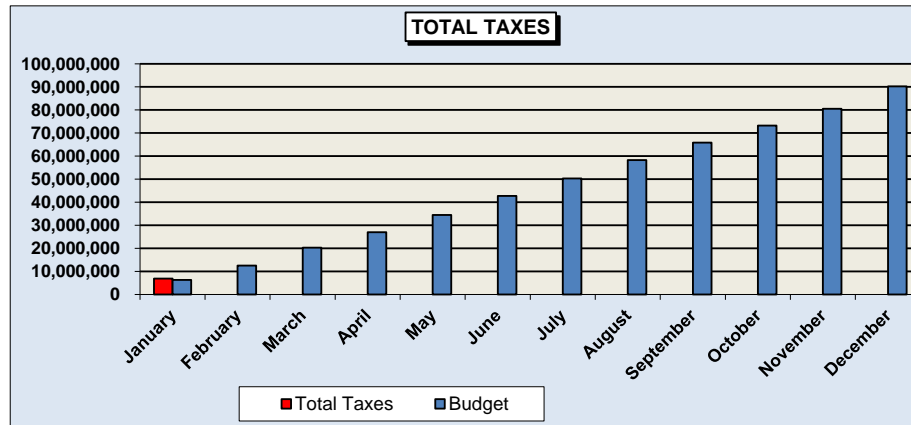
The *Lumber*, *Manufacturing* and *Vehicle* categories showed increases of 86.4%, 37.8%, and 6.1%, respectively; when compared to 2021 year to date.



# SALES & USE TAX - BUDGET TO ACTUAL

**January  
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			-
March	7,739,073	20,313,538	22.5			-
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			-
<b>Total</b>	<b>\$ 90,222,599</b>			<b>\$ 5,817,160</b>	<b>1,052,221</b>	<b>6,869,382</b>



**Revenue Growth Per Fund / Current Year to Previous Year  
January 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	2,484,682	364,152	2,848,834	2,777,324	506,735	3,284,060	11.8%	39.2%	15.28%	-0.51%
PIF Fund	438,470	64,262	502,732	490,116	89,424	579,540	11.8%	39.2%	15.28%	-0.51%
Streets Fund	1,104,495	160,655	1,265,150	1,235,943	223,560	1,459,503	11.9%	39.2%	15.36%	-0.49%
Open Space	294,533	42,841	337,374	329,583	59,616	389,199	11.9%	39.2%	15.36%	-0.49%
Public Safety	854,148	124,240	978,388	955,796	172,886	1,128,682	11.9%	39.2%	15.36%	-0.49%
LURA	22,166	-	22,166	28,398	-	28,398	28.1%	0.0%	28.1%	3.20%
All Funds Total	5,198,493	756,151	5,954,644	5,817,160	1,052,221	6,869,382	11.9%	39.2%	15.4%	-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 one month is that the General Fund sales and use tax is up by 15.28%. 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 one month, The PIF sales and use tax revenue increased by 15.28%. 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 one month, the Street Fund sales and use tax revenue increased by 15.36%. 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 one month, the Open Space Fund sales and use tax revenue increased by 15.36%. 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 one month, Public Safety sales and use tax revenue increased by 15.36%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

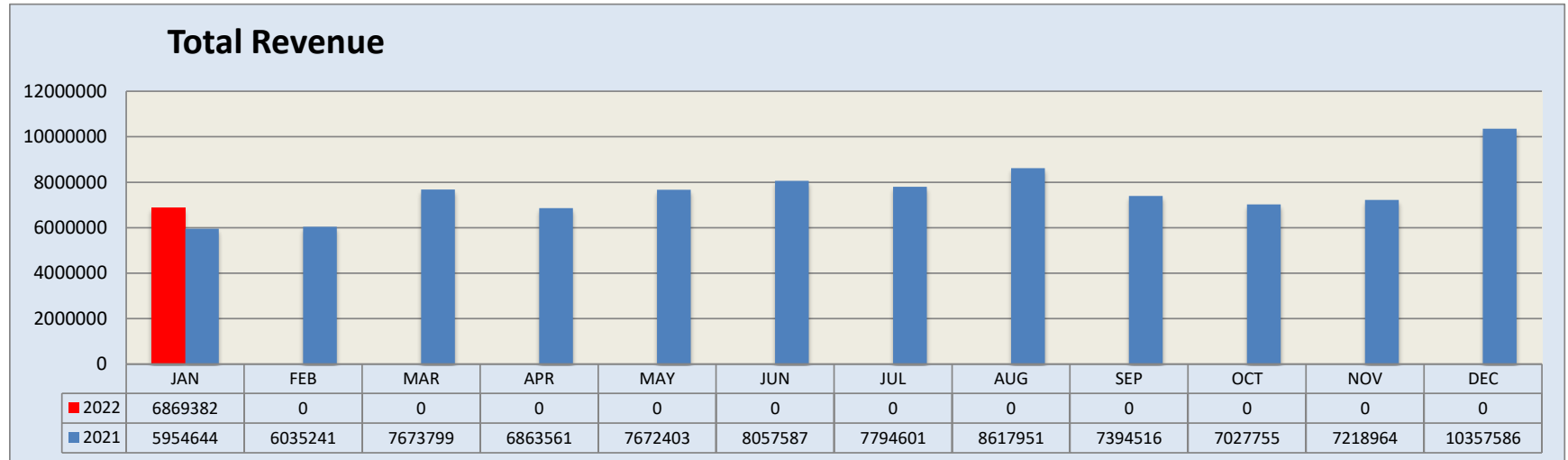
**LURA** For 2022, an amount of \$257,620 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax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

	January 2022	January 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	9,165	8,378	787	9,165	8,378	787
Net Taxable Sales	164,729,975	146,923,381	12.1 %	164,729,975	146,923,381	12.1 %
<b>Net Sales Tax</b>	5,673,363	5,069,023	<b>11.9 %</b>	5,673,363	5,069,023	<b>11.9 %</b>
Delinquent Sales Tax	108,574	106,107	-	108,574	106,107	-
<b>Use Tax</b>	959,317	743,210	<b>29.1 %</b>	959,317	743,210	<b>29.1 %</b>
Delinquent Use Tax	92,904	12,941	-	92,904	12,941	-
Other Revenue*	35,224	23,363	-	35,224	23,363	-
<b>Total Revenue</b>	<b>6,869,382</b>	<b>5,954,644</b>	<b>15.4 %</b>	<b>6,869,382</b>	<b>5,954,644</b>	<b>15.4 %</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

## January

## 2022

### ACCOUNT GROUPS

#### 01000 Apparel

	January 2022	January 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	95	89	6	95	89	6
Net Taxable Sales	2,446,750	2,284,739	7.1 %	2,446,750	2,284,739	7.1 %
<b>Net Sales Tax</b>	85,448	80,234	<b>6.5 %</b>	85,448	80,234	<b>6.5 %</b>
Delinquent Sales Tax	394	0	-	394	0	-
<b>Use Tax</b>	118	216	<b>(45.4) %</b>	118	216	<b>(45.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	45	95	-	45	95	-
<b>Total Revenue</b>	<b>86,005</b>	<b>80,545</b>	<b>6.8 %</b>	<b>86,005</b>	<b>80,545</b>	<b>6.8 %</b>
% of Total Revenue	1.3 %	1.4 %	(0.1) %	1.3 %	1.4 %	(0.1) %

#### 02000 Automotive

Active Accounts	368	344	24	368	344	24
Net Taxable Sales	11,737,355	9,782,359	20.0 %	11,737,355	9,782,359	20.0 %
<b>Net Sales Tax</b>	408,800	336,357	<b>21.5 %</b>	408,800	336,357	<b>21.5 %</b>
Delinquent Sales Tax	3,015	5,169	-	3,015	5,169	-
<b>Use Tax</b>	1,925	1,407	<b>36.8 %</b>	1,925	1,407	<b>36.8 %</b>
Delinquent Use Tax	1,469	0	-	1,469	0	-
Other Revenue	1,154	145	-	1,154	145	-
<b>Total Revenue</b>	<b>416,363</b>	<b>343,078</b>	<b>21.4 %</b>	<b>416,363</b>	<b>343,078</b>	<b>21.4 %</b>
% of Total Revenue	6.1 %	5.8 %	0.3 %	6.1 %	5.8 %	0.3 %

#### 03000 Food

Active Accounts	668	629	39	668	629	39
Net Taxable Sales	55,027,977	48,828,475	12.7 %	55,027,977	48,828,475	12.7 %
<b>Net Sales Tax</b>	1,898,812	1,702,629	<b>11.5 %</b>	1,898,812	1,702,629	<b>11.5 %</b>
Delinquent Sales Tax	37,519	9,679	-	37,519	9,679	-
<b>Use Tax</b>	11,878	8,017	<b>48.2 %</b>	11,878	8,017	<b>48.2 %</b>
Delinquent Use Tax	10,164	0	-	10,164	0	-
Other Revenue	13,090	7,220	-	13,090	7,220	-
<b>Total Revenue</b>	<b>1,971,463</b>	<b>1,727,545</b>	<b>14.1 %</b>	<b>1,971,463</b>	<b>1,727,545</b>	<b>14.1 %</b>
% of Total Revenue	28.7 %	29.0 %	(0.3) %	28.7 %	29.0 %	(0.3) %

# SALES AND USE TAX

## January

## 2022

### ACCOUNT GROUPS

	January 2022	January 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<b><u>04000 Home Furnishings</u></b>						
Active Accounts	383	354	29	383	354	29
Net Taxable Sales	4,261,662	4,151,293	2.7 %	4,261,662	4,151,293	2.7 %
<b>Net Sales Tax</b>	148,067	144,376	<b>2.6 %</b>	148,067	144,376	<b>2.6 %</b>
Delinquent Sales Tax	51	1,188	-	51	1,188	-
<b>Use Tax</b>	851	625	<b>36.2 %</b>	851	625	<b>36.2 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	93	65	-	93	65	-
<b>Total Revenue</b>	<b>149,062</b>	<b>146,254</b>	<b>1.9 %</b>	<b>149,062</b>	<b>146,254</b>	<b>1.9 %</b>
% of Total Revenue	2.2 %	2.5 %	(0.3) %	2.2 %	2.5 %	(0.3) %
<b><u>05000 General</u></b>						
Active Accounts	1,172	919	253	1,172	919	253
Net Taxable Sales	43,798,396	40,180,580	9.0 %	43,798,396	40,180,580	9.0 %
<b>Net Sales Tax</b>	1,496,763	1,404,804	<b>6.5 %</b>	1,496,763	1,404,804	<b>6.5 %</b>
Delinquent Sales Tax	45,823	41,974	-	45,823	41,974	-
<b>Use Tax</b>	5,204	4,126	<b>26.1 %</b>	5,204	4,126	<b>26.1 %</b>
Delinquent Use Tax	18,515	12,187	-	18,515	12,187	-
Other Revenue	11,077	12,213	-	11,077	12,213	-
<b>Total Revenue</b>	<b>1,577,382</b>	<b>1,475,304</b>	<b>6.9 %</b>	<b>1,577,382</b>	<b>1,475,304</b>	<b>6.9 %</b>
% of Total Revenue	23.0 %	24.8 %	(1.8) %	23.0 %	24.8 %	(1.8) %
<b><u>06000 Lodging</u></b>						
Active Accounts	154	125	29	154	125	29
Net Taxable Sales	1,626,974	654,626	148.5 %	1,626,974	654,626	148.5 %
<b>Net Sales Tax</b>	52,285	20,878	<b>150.4 %</b>	52,285	20,878	<b>150.4 %</b>
Delinquent Sales Tax	4,810	1,520	-	4,810	1,520	-
<b>Use Tax</b>	0	3	<b>(100.0) %</b>	0	3	<b>(100.0) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	530	48	-	530	48	-
<b>Total Revenue</b>	<b>57,625</b>	<b>22,449</b>	<b>156.7 %</b>	<b>57,625</b>	<b>22,449</b>	<b>156.7 %</b>
% of Total Revenue	0.8 %	0.4 %	0.4 %	0.8 %	0.4 %	0.4 %

# SALES AND USE TAX

## January

## 2022

### ACCOUNT GROUPS

#### 07000 Lumber

	January 2022	January 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	922	798	124	922	798	124
Net Taxable Sales	9,883,333	10,782,070	(8.3) %	9,883,333	10,782,070	(8.3) %
<b>Net Sales Tax</b>	336,725	362,980	<b>(7.2) %</b>	336,725	362,980	<b>(7.2) %</b>
Delinquent Sales Tax	2,643	9,918	-	2,643	9,918	-
<b>Use Tax</b>	347,271	186,264	<b>86.4 %</b>	347,271	186,264	<b>86.4 %</b>
Delinquent Use Tax	89	35	-	89	35	-
Other Revenue	0	1,132	-	0	1,132	-
<b>Total Revenue</b>	<b>686,728</b>	<b>560,329</b>	<b>22.6 %</b>	<b>686,728</b>	<b>560,329</b>	<b>22.6 %</b>
% of Total Revenue	10.0 %	9.4 %	0.6 %	10.0 %	9.4 %	0.6 %

#### 08000 Professional

Active Accounts	2,043	1,927	116	2,043	1,927	116
Net Taxable Sales	2,639,087	2,712,586	(2.7) %	2,639,087	2,712,586	(2.7) %
<b>Net Sales Tax</b>	89,810	92,000	<b>(2.4) %</b>	89,810	92,000	<b>(2.4) %</b>
Delinquent Sales Tax	2,240	2,652	-	2,240	2,652	-
<b>Use Tax</b>	17,627	11,428	<b>54.2 %</b>	17,627	11,428	<b>54.2 %</b>
Delinquent Use Tax	1,415	355	-	1,415	355	-
Other Revenue	1,551	1,013	-	1,551	1,013	-
<b>Total Revenue</b>	<b>112,643</b>	<b>107,448</b>	<b>4.8 %</b>	<b>112,643</b>	<b>107,448</b>	<b>4.8 %</b>
% of Total Revenue	1.6 %	1.8 %	(0.2) %	1.6 %	1.8 %	(0.2) %

#### 09000 Public Utility

Active Accounts	381	363	18	381	363	18
Net Taxable Sales	15,255,703	13,675,206	11.6 %	15,255,703	13,675,206	11.6 %
<b>Net Sales Tax</b>	537,086	473,994	<b>13.3 %</b>	537,086	473,994	<b>13.3 %</b>
Delinquent Sales Tax	140	7,789	-	140	7,789	-
<b>Use Tax</b>	7,357	4,165	<b>76.6 %</b>	7,357	4,165	<b>76.6 %</b>
Delinquent Use Tax	0	255	-	0	255	-
Other Revenue	0	0	-	0	0	-
<b>Total Revenue</b>	<b>544,583</b>	<b>486,203</b>	<b>12.0 %</b>	<b>544,583</b>	<b>486,203</b>	<b>12.0 %</b>
% of Total Revenue	7.9 %	8.2 %	(0.3) %	7.9 %	8.2 %	(0.3) %



# SALES AND USE TAX

## January

## 2022

### ACCOUNT GROUPS

	January 2022	January 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<b><u>10000 Unclassified</u></b>						
Active Accounts	2,604	2,450	154	2,604	2,450	154
Net Taxable Sales	15,220,834	12,479,902	22.0 %	15,220,834	12,479,902	22.0 %
<b>Net Sales Tax</b>	<b>520,930</b>	<b>404,999</b>	<b>28.6 %</b>	<b>520,930</b>	<b>404,999</b>	<b>28.6 %</b>
Delinquent Sales Tax	11,647	23,819	-	11,647	23,819	-
<b>Use Tax</b>	<b>15,004</b>	<b>33,715</b>	<b>(55.5) %</b>	<b>15,004</b>	<b>33,715</b>	<b>(55.5) %</b>
Delinquent Use Tax	3,308	21	-	3,308	21	-
Other Revenue	1,353	1,432	-	1,353	1,432	-
<b>Total Revenue</b>	<b>552,242</b>	<b>463,986</b>	<b>19.0 %</b>	<b>552,242</b>	<b>463,986</b>	<b>19.0 %</b>
% of Total Revenue	8.0 %	7.8 %	0.2 %	8.0 %	7.8 %	0.2 %

### **11000 Home Occupations**

Active Accounts	167	169	(2)	167	169	(2)
Net Taxable Sales	537,174	653,231	(17.8) %	537,174	653,231	(17.8) %
<b>Net Sales Tax</b>	<b>18,289</b>	<b>21,178</b>	<b>(13.6) %</b>	<b>18,289</b>	<b>21,178</b>	<b>(13.6) %</b>
Delinquent Sales Tax	292	1,449	-	292	1,449	-
<b>Use Tax</b>	<b>0</b>	<b>0</b>	<b>0.0 %</b>	<b>0</b>	<b>0</b>	<b>0.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	14	0	-	14	0	-
<b>Total Revenue</b>	<b>18,595</b>	<b>22,627</b>	<b>(17.8) %</b>	<b>18,595</b>	<b>22,627</b>	<b>(17.8) %</b>
% of Total Revenue	0.3 %	0.4 %	(0.1) %	0.3 %	0.4 %	(0.1) %

### **12000 Manufacturing**

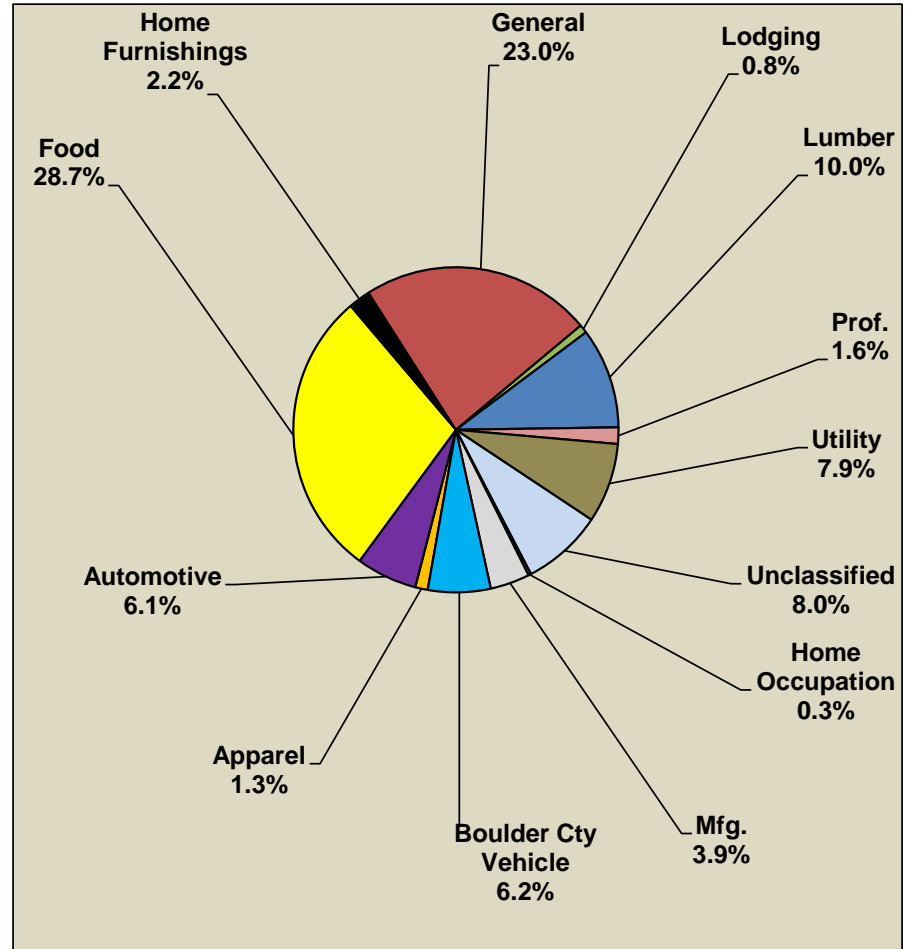
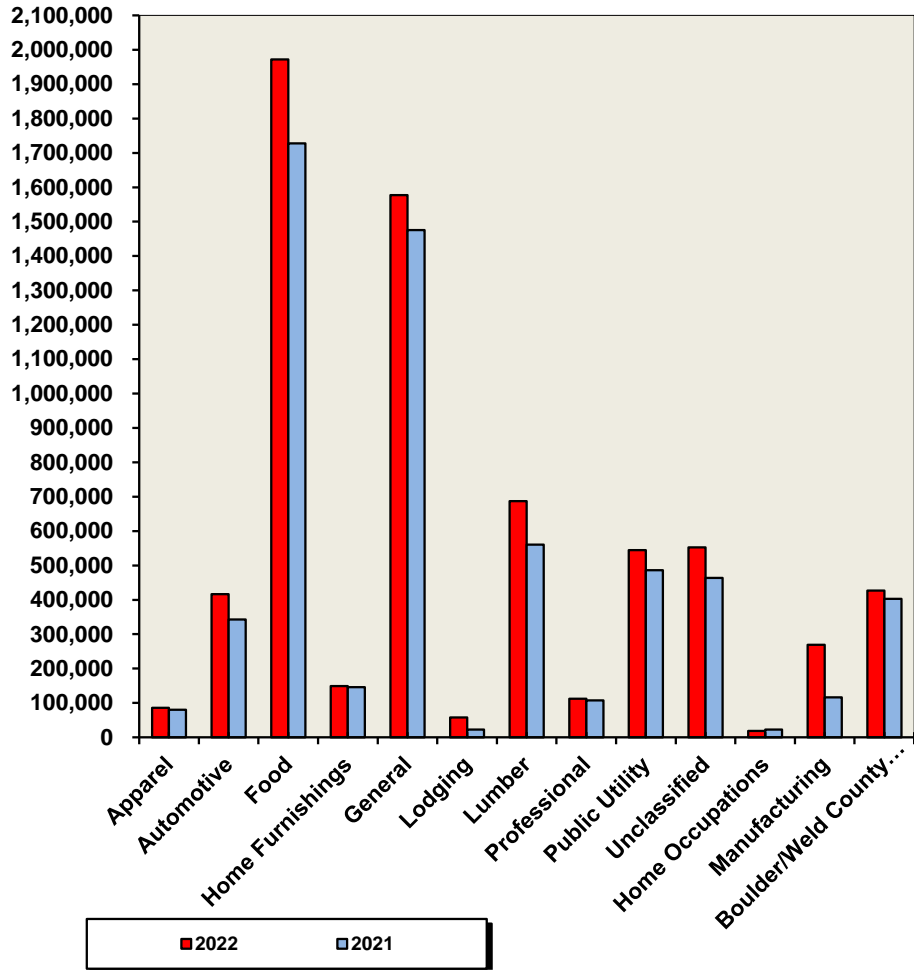
Active Accounts	207	210	(3)	207	210	(3)
Net Taxable Sales	2,294,730	738,314	210.8 %	2,294,730	738,314	210.8 %
<b>Net Sales Tax</b>	<b>80,348</b>	<b>24,594</b>	<b>226.7 %</b>	<b>80,348</b>	<b>24,594</b>	<b>226.7 %</b>
Delinquent Sales Tax	0	950	-	0	950	-
<b>Use Tax</b>	<b>124,841</b>	<b>90,567</b>	<b>37.8 %</b>	<b>124,841</b>	<b>90,567</b>	<b>37.8 %</b>
Delinquent Use Tax	57,944	88	-	57,944	88	-
Other Revenue	6,317	0	-	6,317	0	-
<b>Total Revenue</b>	<b>269,450</b>	<b>116,199</b>	<b>131.9 %</b>	<b>269,450</b>	<b>116,199</b>	<b>131.9 %</b>
% of Total Revenue	3.9 %	2.0 %	1.9 %	3.9 %	2.0 %	1.9 %

### **00000 Boulder/Weld County Vehicle**

<b>Use Tax</b>	<b>427,241</b>	<b>402,677</b>	<b>6.1 %</b>	<b>427,241</b>	<b>402,677</b>	<b>6.1 %</b>
% of Total Revenue	6.2 %	6.8 %	(0.6) %	6.2 %	6.8 %	(0.6) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
January  
2022



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

January  
2022

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		January 2022	January 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
Apparel 01000	95	Net Taxable Sales	2,446,750	2,284,739	7.1 %	2,446,750	2,284,739	7.1 %
		Total Revenue	86,005	80,545	6.8 %	86,005	80,545	6.8 %
Automotive 02000	368	Net Taxable Sales	11,737,355	9,782,359	20.0 %	11,737,355	9,782,359	20.0 %
		Total Revenue	416,363	343,078	21.4 %	416,363	343,078	21.4 %
Food 03000	668	Net Taxable Sales	55,027,977	48,828,475	12.7 %	55,027,977	48,828,475	12.7 %
		Total Revenue	1,971,463	1,727,545	14.1 %	1,971,463	1,727,545	14.1 %
Home Furnishings 04000	383	Net Taxable Sales	4,261,662	4,151,293	2.7 %	4,261,662	4,151,293	2.7 %
		Total Revenue	149,062	146,254	1.9 %	149,062	146,254	1.9 %
General 05000	1,172	Net Taxable Sales	43,798,396	40,180,580	9.0 %	43,798,396	40,180,580	9.0 %
		Total Revenue	1,577,382	1,475,304	6.9 %	1,577,382	1,475,304	6.9 %
Lodging 06000	154	Net Taxable Sales	1,626,974	654,626	148.5 %	1,626,974	654,626	148.5 %
		Total Revenue	57,625	22,449	156.7 %	57,625	22,449	156.7 %
Lumber 07000	922	Net Taxable Sales	9,883,333	10,782,070	(8.3) %	9,883,333	10,782,070	(8.3) %
		Total Revenue	686,728	560,329	22.6 %	686,728	560,329	22.6 %
Professional 08000	2,043	Net Taxable Sales	2,639,087	2,712,586	(2.7) %	2,639,087	2,712,586	(2.7) %
		Total Revenue	112,643	107,448	4.8 %	112,643	107,448	4.8 %
Public Utility 09000	381	Net Taxable Sales	15,255,703	13,675,206	11.6 %	15,255,703	13,675,206	11.6 %
		Total Revenue	544,583	486,203	12.0 %	544,583	486,203	12.0 %
Unclassified 10000	2,604	Net Taxable Sales	15,220,834	12,479,902	22.0 %	15,220,834	12,479,902	22.0 %
		Total Revenue	552,242	463,986	19.0 %	552,242	463,986	19.0 %
Home Occupations 11000	167	Net Taxable Sales	537,174	653,231	(17.8) %	537,174	653,231	(17.8) %
		Total Revenue	18,595	22,627	(17.8) %	18,595	22,627	(17.8) %
Manufacturing 12000	207	Net Taxable Sales	2,294,730	738,314	210.8 %	2,294,730	738,314	210.8 %
		Total Revenue	269,450	116,199	131.9 %	269,450	116,199	131.9 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	427,241	402,677	6.1 %	427,241	402,677	6.1 %
GRAND TOTALS	9,166	Net Taxable Sales	164,729,975	146,923,381	12.1 %	164,729,975	146,923,381	12.1 %
		Total Revenue	6,869,382	5,954,644	15.4 %	6,869,382	5,954,644	15.4 %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

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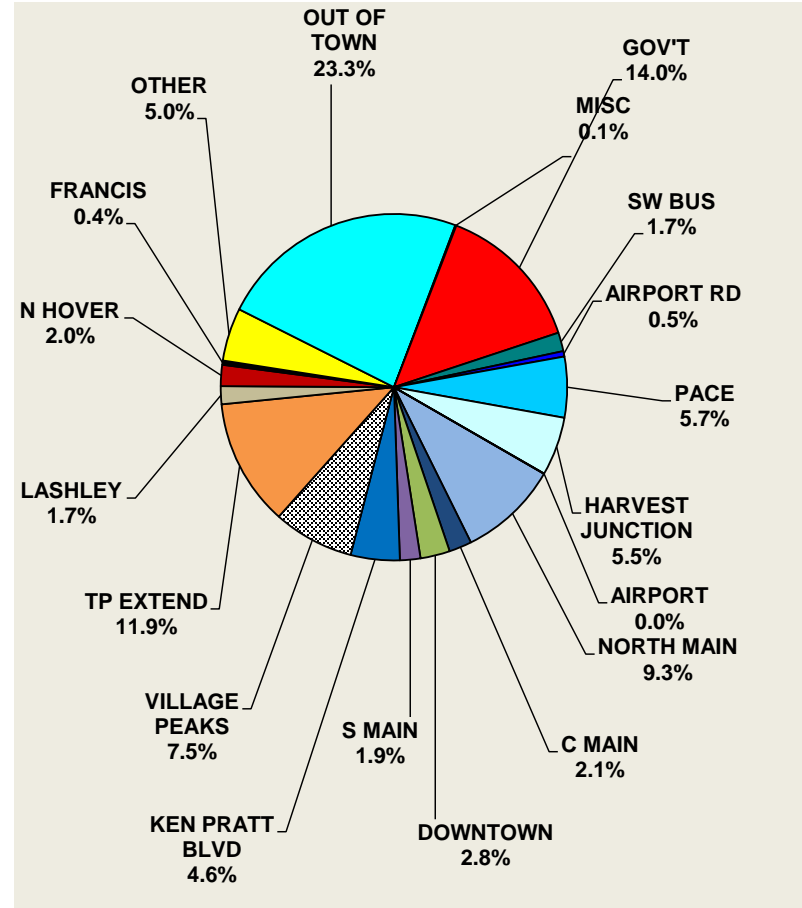
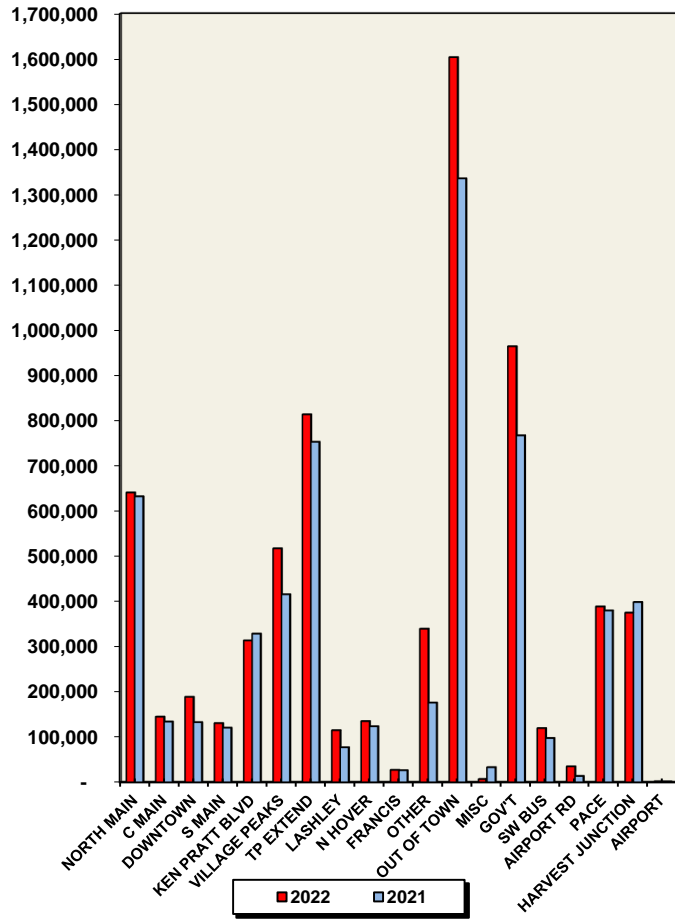
<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, Specialty shops, and Marijuana outlets.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

		January 2022						
LOCATION		% OF TOTAL	January 2022	January 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.7%	17,656,658	17,825,604	(0.9) %	17,656,658	17,825,604	(0.9) %
	Total Revenue	9.3%	641,567	632,974	1.4 %	641,567	632,974	1.4 %
CENTRAL MAIN	Net Taxable Sales	2.5%	4,116,500	3,836,258	7.3 %	4,116,500	3,836,258	7.3 %
	Total Revenue	2.1%	145,324	134,468	8.1 %	145,324	134,468	8.1 %
DOWNTOWN	Net Taxable Sales	3.2%	5,284,806	3,736,459	41.4 %	5,284,806	3,736,459	41.4 %
	Total Revenue	2.8%	189,376	133,139	42.2 %	189,376	133,139	42.2 %
SOUTH MAIN	Net Taxable Sales	2.2%	3,626,957	3,396,584	6.8 %	3,626,957	3,396,584	6.8 %
	Total Revenue	1.9%	131,010	120,911	8.4 %	131,010	120,911	8.4 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.4%	8,896,122	9,280,738	(4.1) %	8,896,122	9,280,738	(4.1) %
	Total Revenue	4.6%	314,550	329,480	(4.5) %	314,550	329,480	(4.5) %
VILLAGE AT THE PEAKS	Net Taxable Sales	8.6%	14,215,767	11,681,897	21.7 %	14,215,767	11,681,897	21.7 %
	Total Revenue	7.5%	518,008	416,490	24.4 %	518,008	416,490	24.4 %
TW PKS SQ EXTENDED	Net Taxable Sales	13.7%	22,545,836	21,314,559	5.8 %	22,545,836	21,314,559	5.8 %
	Total Revenue	11.9%	814,136	753,465	8.1 %	814,136	753,465	8.1 %
LASHLEY	Net Taxable Sales	2.0%	3,214,028	2,218,989	44.8 %	3,214,028	2,218,989	44.8 %
	Total Revenue	1.7%	115,232	77,285	49.1 %	115,232	77,285	49.1 %
NORTH HOVER	Net Taxable Sales	2.3%	3,831,581	3,496,003	9.6 %	3,831,581	3,496,003	9.6 %
	Total Revenue	2.0%	135,439	123,986	9.2 %	135,439	123,986	9.2 %
FRANCIS	Net Taxable Sales	0.5%	763,338	751,889	1.5 %	763,338	751,889	1.5 %
	Total Revenue	0.4%	27,169	26,316	3.2 %	27,169	26,316	3.2 %
ALL OTHERS	Net Taxable Sales	3.7%	6,158,670	3,576,618	72.2 %	6,158,670	3,576,618	72.2 %
	Total Revenue	5.0%	340,364	176,600	92.7 %	340,364	176,600	92.7 %
OUT OF TOWN	Net Taxable Sales	27.5%	45,368,103	37,407,870	21.3 %	45,368,103	37,407,870	21.3 %
	Total Revenue	23.3%	1,603,508	1,335,623	20.1 %	1,603,508	1,335,623	20.1 %
MISCELLANEOUS	Net Taxable Sales	0.1%	193,112	946,186	(79.6) %	193,112	946,186	(79.6) %
	Total Revenue	0.1%	6,811	33,029	(79.4) %	6,811	33,029	(79.4) %
CITY, BLDR CO	Net Taxable Sales	3.3%	5,501,188	5,188,059	6.0 %	5,501,188	5,188,059	6.0 %
	Total Revenue	14.0%	964,654	767,715	25.7 %	964,654	767,715	25.7 %
SW BUSINESS	Net Taxable Sales	1.2%	1,936,355	1,357,109	42.7 %	1,936,355	1,357,109	42.7 %
	Total Revenue	1.7%	119,993	97,877	22.6 %	119,993	97,877	22.6 %
AIRPORT ROAD	Net Taxable Sales	0.2%	402,166	390,036	3.1 %	402,166	390,036	3.1 %
	Total Revenue	0.5%	34,884	13,592	156.7 %	34,884	13,592	156.7 %
PACE	Net Taxable Sales	6.3%	10,387,150	10,665,878	(2.6) %	10,387,150	10,665,878	(2.6) %
	Total Revenue	5.7%	389,559	380,684	2.3 %	389,559	380,684	2.3 %
HARVEST JUNCTION	Net Taxable Sales	6.4%	10,592,145	9,819,940	7.9 %	10,592,145	9,819,940	7.9 %
	Total Revenue	5.5%	376,003	399,393	(5.9) %	376,003	399,393	(5.9) %
AIRPORT	Net Taxable Sales	0.0%	39,493	32,705	20.8 %	39,493	32,705	20.8 %
	Total Revenue	0.0%	1,795	1,617	11.0 %	1,795	1,617	11.0 %
TOTALS	Net Taxable Sales	100%	164,729,975	146,923,381	12.1 %	164,729,975	146,923,381	12.1 %
	Total Revenue	100%	6,869,382	5,954,644	15.4 %	6,869,382	5,954,644	15.4 %

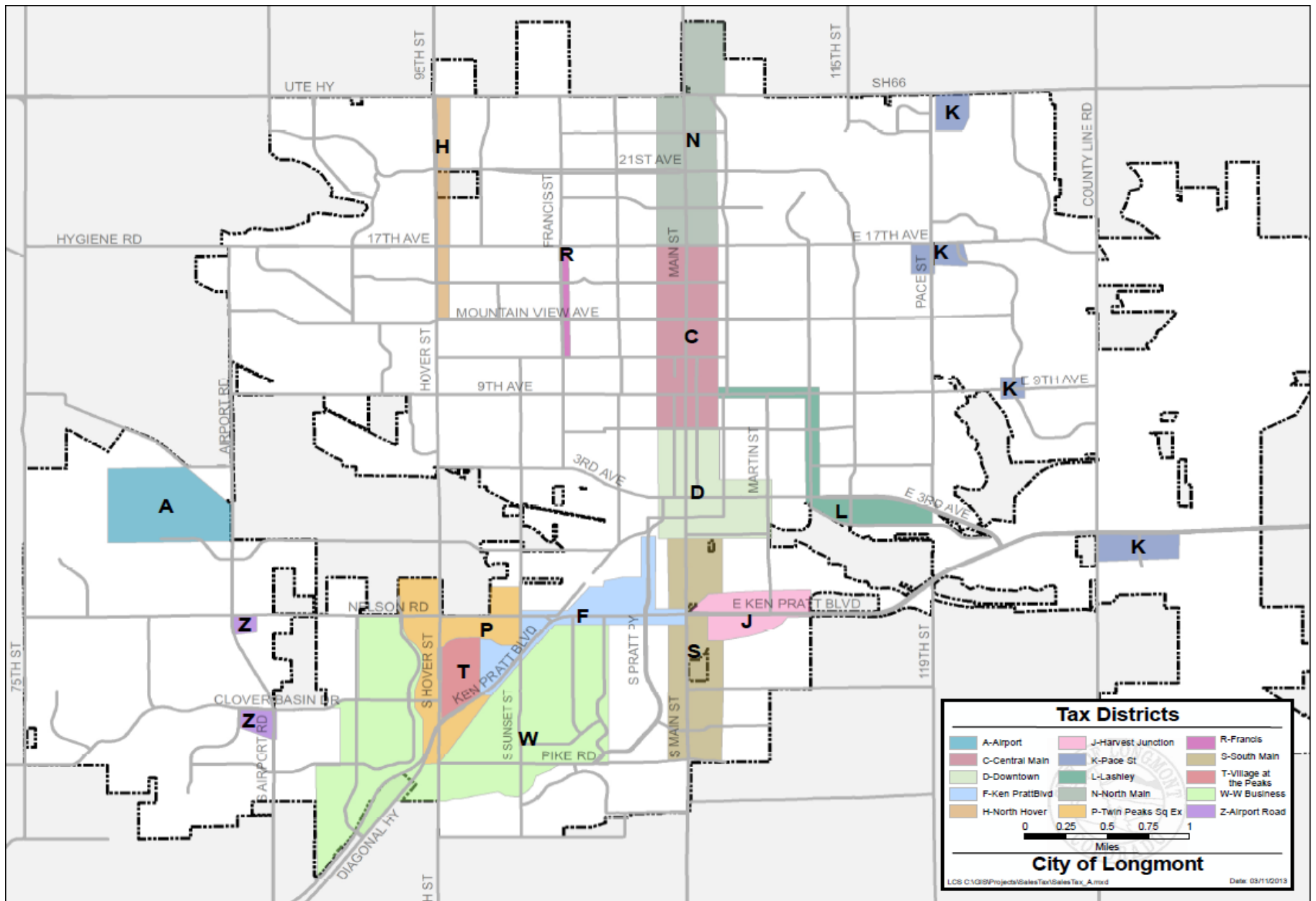
# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**January**  
**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 Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY.
<b>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

## January 2022

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	<b>2022 MONTHLY</b>	PERCENT CHANGE	<b>2021 MONTHLY</b>	<b>2022 YTD</b>	PERCENT CHANGE	<b>2021 YTD</b>
<b>January</b>	24,203	61.3 %	15,002	24,203	61.3 %	15,002
<b>February</b>		0.0 %			0.0 %	
<b>March</b>		0.0 %			0.0 %	
<b>April *</b>		0.0 %			0.0 %	
<b>May</b>		0.0 %			0.0 %	
<b>June</b>		0.0 %			0.0 %	
<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>\$ 24,203</b>	61.3 %	<b>\$ 15,002</b>			

# SPECIAL MARIJUANA TAX

## January 2022

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	<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>		0.0 %			0.0 %	
<b>March</b>		0.0 %			0.0 %	
<b>April</b>		0.0 %			0.0 %	
<b>May</b>		0.0 %			0.0 %	
<b>June</b>		0.0 %			0.0 %	
<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>\$ 47,054</b>	(5.1) %	<b>\$ 49,597</b>			