

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

February 2022

SUMMARY

Total Taxes This Month:	\$	6,935,316
Compared to Last Year:		6,035,241
Percentage change:		14.9%

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

February 2022

Overview

Month of February: Total Sales and Use Tax for the month of February increased overall by 14.9% compared to last year. Current Sales Tax collection increased by 13.8% and current Use Tax collection increased 7.3%.

Year to Date: Total Sales and Use Tax through February increased by 15.1% for 2021. The Sales Tax component increased by 15.1% and the Use Tax component increased by 15.4%.

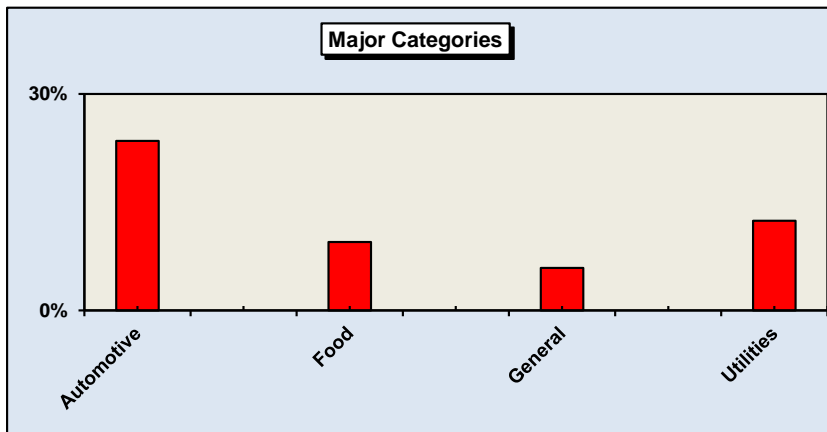
Important note in understanding year-to-year comparative basis within this report:

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.

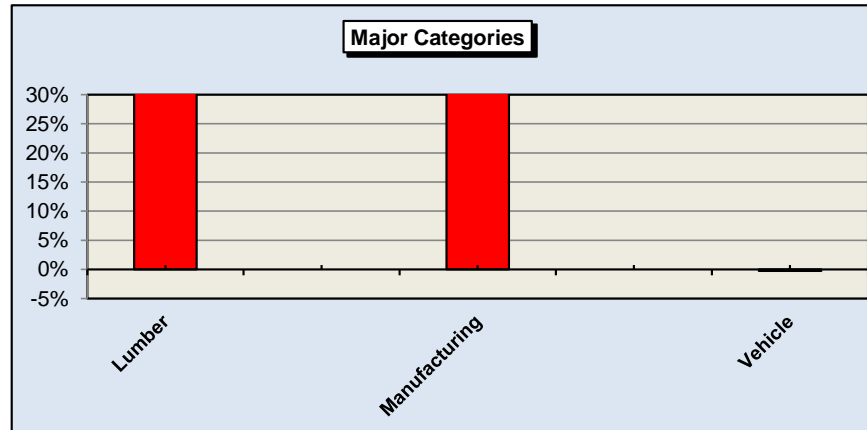
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 23.5%, 9.5%, 5.9%, and 12.4%, respectively; when compared to 2021 year to date.



Use Tax Activity

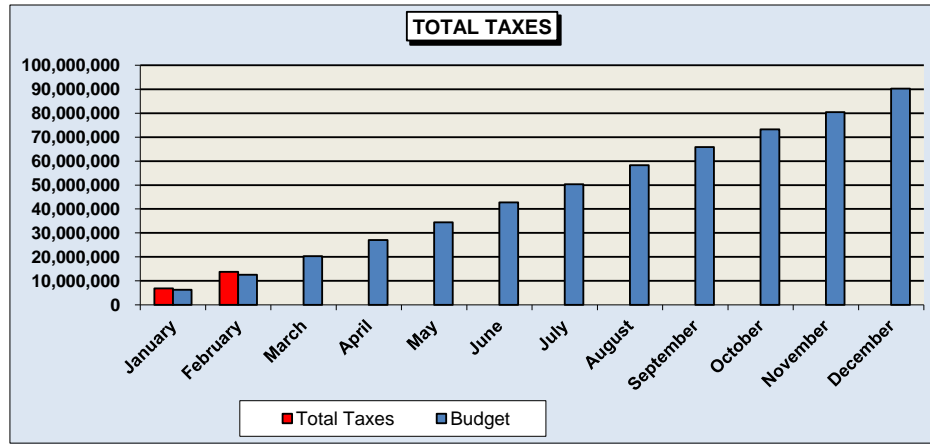
The *Lumber* and *Manufacturing* categories showed increases of 32.3% and 67.4%, respectively. The *Vehicle* category showed a decrease of 0.3%, when compared to 2021 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

February 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			-
April	6,723,264	27,036,803	30.0			-
May	7,426,838	34,463,641	38.2			-
June	8,295,203	42,758,843	47.4			-
July	7,532,352	50,291,195	55.7			-
August	7,954,065	58,245,260	64.6			-
September	7,589,760	65,835,020	73.0			-
October	7,371,353	73,206,373	81.1			-
November	7,263,209	80,469,582	89.2			-
December	9,753,017	90,222,599	100.0			-
Total	\$ 90,222,599			\$ 11,850,019	1,954,679	13,804,697



**Revenue Growth Per Fund / Current Year to Previous Year
February 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	4,922,345	815,703	5,738,048	5,662,268	941,344	6,603,612	15.0%	15.4%	15.08%	-0.51%	
PIF Fund	868,645	143,948	1,012,593	999,222	166,099	1,165,322	15.0%	15.4%	15.08%	-0.51%	
Streets Fund	2,187,556	359,869	2,547,425	2,517,713	415,295	2,933,008	15.1%	15.4%	15.14%	-0.49%	
Open Space	583,349	95,965	679,314	671,387	110,751	782,139	15.1%	15.4%	15.14%	-0.49%	
Public Safety	1,691,716	278,299	1,970,014	1,947,034	321,190	2,268,224	15.1%	15.4%	15.14%	-0.49%	
LURA	42,491	-	42,491	52,393	-	52,393	23.3%	0.0%	23.3%	3.20%	
All Funds Total	10,296,103	1,693,783	11,989,885	11,850,019	1,954,679	13,804,697	15.1%	15.4%	15.1%	-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 two months is that the General Fund sales and use tax is up by 15.08%. 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 two months, The PIF sales and use tax revenue increased by 15.08%. 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 two months, the Street Fund sales and use tax revenue increased by 15.14%. 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 two months, the Open Space Fund sales and use tax revenue increased by 15.14%. 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 two months, Public Safety sales and use tax revenue increased by 15.14%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

LURA

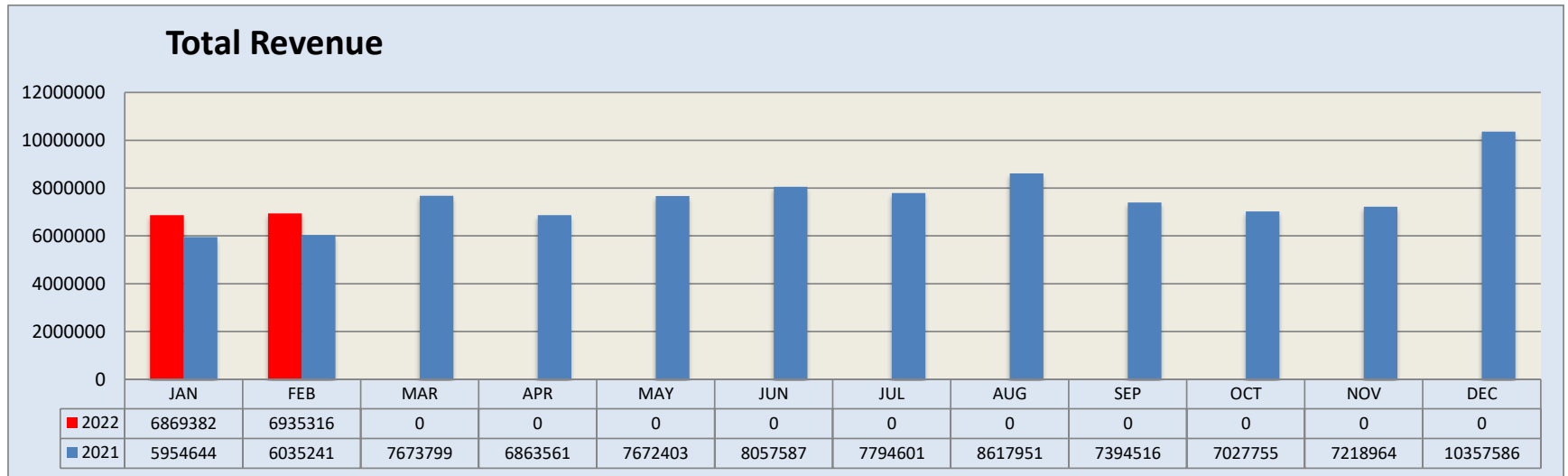
For 2022, an amount of \$257,620 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of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

	February 2022	February 2021	INC (DEC)	2022 YTD 2022	2021 YTD 2021	INC (DEC)
Active Accounts	9,168	8,497	671	9,168	8,497	671
Net Taxable Sales	168,423,080	144,860,072	16.3 %	333,153,055	291,783,453	14.2 %
Net Sales Tax	5,749,316	5,053,553	13.8 %	11,422,679	10,122,576	12.8 %
Delinquent Sales Tax	214,023	34,515	-	322,597	140,622	-
Use Tax	899,866	838,543	7.3 %	1,859,183	1,581,753	17.5 %
Delinquent Use Tax	2,592	99,088	-	95,496	112,029	-
Other Revenue*	69,519	9,542	-	104,743	32,905	-
Total Revenue	6,935,316	6,035,241	14.9 %	13,804,698	11,989,885	15.1 %



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

February

2022

ACCOUNT GROUPS

01000 Apparel

	February 2022	February 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	93	89	4	93	89	4
Net Taxable Sales	2,956,812	2,353,285	25.6 %	5,403,562	4,638,024	16.5 %
Net Sales Tax	104,469	81,019	28.9 %	189,917	161,253	17.8 %
Delinquent Sales Tax	249	1,572	-	643	1,572	-
Use Tax	73	103	(29.1) %	191	319	(40.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,083	71	-	2,128	166	-
Total Revenue	106,874	82,765	29.1 %	192,879	163,310	18.1 %
% of Total Revenue	1.5 %	1.4 %	0.1 %	1.4 %	1.4 %	0.0 %

02000 Automotive

Active Accounts	371	351	20	371	351	20
Net Taxable Sales	12,794,512	9,918,323	29.0 %	24,531,867	19,700,682	24.5 %
Net Sales Tax	431,406	344,078	25.4 %	840,206	680,435	23.5 %
Delinquent Sales Tax	17,730	3,597	-	20,745	8,766	-
Use Tax	2,319	1,862	24.5 %	4,244	3,269	29.8 %
Delinquent Use Tax	15	0	-	1,484	0	-
Other Revenue	993	259	-	2,147	404	-
Total Revenue	452,463	349,796	29.4 %	868,826	692,874	25.4 %
% of Total Revenue	6.5 %	5.8 %	0.7 %	6.3 %	5.8 %	0.5 %

03000 Food

Active Accounts	654	635	19	654	635	19
Net Taxable Sales	54,151,670	50,140,262	8.0 %	109,179,647	98,968,737	10.3 %
Net Sales Tax	1,885,396	1,753,793	7.5 %	3,784,208	3,456,422	9.5 %
Delinquent Sales Tax	10,235	10,117	-	47,754	19,796	-
Use Tax	12,505	11,717	6.7 %	24,383	19,734	23.6 %
Delinquent Use Tax	0	0	-	10,164	0	-
Other Revenue	1,220	4,321	-	14,310	11,541	-
Total Revenue	1,909,356	1,779,948	7.3 %	3,880,819	3,507,493	10.6 %
% of Total Revenue	27.5 %	29.5 %	(2.0) %	28.1 %	29.3 %	(1.2) %

SALES AND USE TAX

February

2022

ACCOUNT GROUPS

	February 2022	February 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	379	355	24	379	355	24
Net Taxable Sales	4,644,195	4,121,201	12.7 %	8,905,857	8,272,494	7.7 %
Net Sales Tax	161,877	142,701	13.4 %	309,944	287,077	8.0 %
Delinquent Sales Tax	1,024	1,556	-	1,075	2,744	-
Use Tax	3,897	1,969	97.9 %	4,748	2,594	83.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	200	0	-	293	65	-
Total Revenue	166,998	146,226	14.2 %	316,060	292,480	8.1 %
% of Total Revenue	2.4 %	2.4 %	0.0 %	2.3 %	2.4 %	(0.1) %
<u>05000 General</u>						
Active Accounts	1,196	958	238	1,196	958	238
Net Taxable Sales	38,631,941	36,274,527	6.5 %	82,430,337	76,455,107	7.8 %
Net Sales Tax	1,340,633	1,275,219	5.1 %	2,837,396	2,680,023	5.9 %
Delinquent Sales Tax	16,275	2,456	-	62,098	44,430	-
Use Tax	4,961	5,511	(10.0) %	10,165	9,637	5.5 %
Delinquent Use Tax	5	17	-	18,520	12,204	-
Other Revenue	142	102	-	11,219	12,315	-
Total Revenue	1,362,016	1,283,305	6.1 %	2,939,398	2,758,609	6.6 %
% of Total Revenue	19.6 %	21.3 %	(1.7) %	21.3 %	23.0 %	(1.7) %
<u>06000 Lodging</u>						
Active Accounts	159	131	28	159	131	28
Net Taxable Sales	1,434,571	823,886	74.1 %	3,061,545	1,478,512	107.1 %
Net Sales Tax	43,896	28,777	52.5 %	96,181	49,655	93.7 %
Delinquent Sales Tax	6,403	0	-	11,213	1,520	-
Use Tax	144	8	1,700.0 %	144	11	1,209.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	996	0	-	1,526	48	-
Total Revenue	51,439	28,785	78.7 %	109,064	51,234	112.9 %
% of Total Revenue	0.7 %	0.5 %	0.2 %	0.8 %	0.4 %	0.4 %

SALES AND USE TAX

February

2022

ACCOUNT GROUPS

07000 Lumber

	February 2022	February 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	930	812	118	930	812	118
Net Taxable Sales	9,099,482	9,754,925	(6.7) %	18,982,815	20,536,995	(7.6) %
Net Sales Tax	312,850	328,429	(4.7) %	649,575	691,409	(6.1) %
Delinquent Sales Tax	6,850	12,311	-	9,493	22,229	-
Use Tax	191,244	220,774	(13.4) %	538,515	407,038	32.3 %
Delinquent Use Tax	2	0	-	91	35	-
Other Revenue	642	2,616	-	642	3,748	-
Total Revenue	511,588	564,130	(9.3) %	1,198,316	1,124,459	6.6 %
% of Total Revenue	7.4 %	9.3 %	(1.9) %	8.7 %	9.4 %	(0.7) %

08000 Professional

Active Accounts	2,033	1,954	79	2,033	1,954	79
Net Taxable Sales	2,507,175	2,119,878	18.3 %	5,146,262	4,832,464	6.5 %
Net Sales Tax	86,393	72,185	19.7 %	176,203	164,185	7.3 %
Delinquent Sales Tax	1,030	1,570	-	3,270	4,222	-
Use Tax	10,123	12,427	(18.5) %	27,750	23,855	16.3 %
Delinquent Use Tax	882	5,080	-	2,297	5,435	-
Other Revenue	315	1,322	-	1,866	2,335	-
Total Revenue	98,743	92,584	6.7 %	211,386	200,032	5.7 %
% of Total Revenue	1.4 %	1.5 %	(0.1) %	1.5 %	1.7 %	(0.2) %

09000 Public Utility

Active Accounts	380	366	14	380	366	14
Net Taxable Sales	14,688,984	13,148,849	11.7 %	29,944,687	26,824,055	11.6 %
Net Sales Tax	516,230	462,993	11.5 %	1,053,316	936,987	12.4 %
Delinquent Sales Tax	1,045	49	-	1,185	7,838	-
Use Tax	5,874	2,417	143.0 %	13,231	6,582	101.0 %
Delinquent Use Tax	0	0	-	0	255	-
Other Revenue	102	0	-	102	0	-
Total Revenue	523,251	465,459	12.4 %	1,067,834	951,662	12.2 %
% of Total Revenue	7.5 %	7.7 %	(0.2) %	7.7 %	7.9 %	(0.2) %

SALES AND USE TAX

February

2022

ACCOUNT GROUPS

10000 Unclassified

	February 2022	February 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	2,597	2,466	131	2,597	2,466	131
Net Taxable Sales	19,274,156	15,068,430	27.9 %	34,494,990	27,548,332	25.2 %
Net Sales Tax	561,129	525,473	6.8 %	1,082,059	930,472	16.3 %
Delinquent Sales Tax	152,376	1,185	-	164,023	25,004	-
Use Tax	16,252	16,880	(3.7) %	31,256	50,595	(38.2) %
Delinquent Use Tax	1,648	87,125	-	4,956	87,146	-
Other Revenue	14,812	153	-	16,165	1,585	-
Total Revenue	746,217	630,816	18.3 %	1,298,459	1,094,802	18.6 %
% of Total Revenue	10.8 %	10.5 %	0.3 %	9.4 %	9.1 %	0.3 %

11000 Home Occupations

Active Accounts	168	168	0	168	168	0
Net Taxable Sales	461,523	552,913	(16.5) %	998,697	1,206,144	(17.2) %
Net Sales Tax	15,913	18,775	(15.2) %	34,202	39,953	(14.4) %
Delinquent Sales Tax	12	0	-	304	1,449	-
Use Tax	1	0	0.0 %	1	0	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	7	0	-	21	0	-
Total Revenue	15,933	18,775	(15.1) %	34,528	41,402	(16.6) %
% of Total Revenue	0.2 %	0.3 %	(0.1) %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

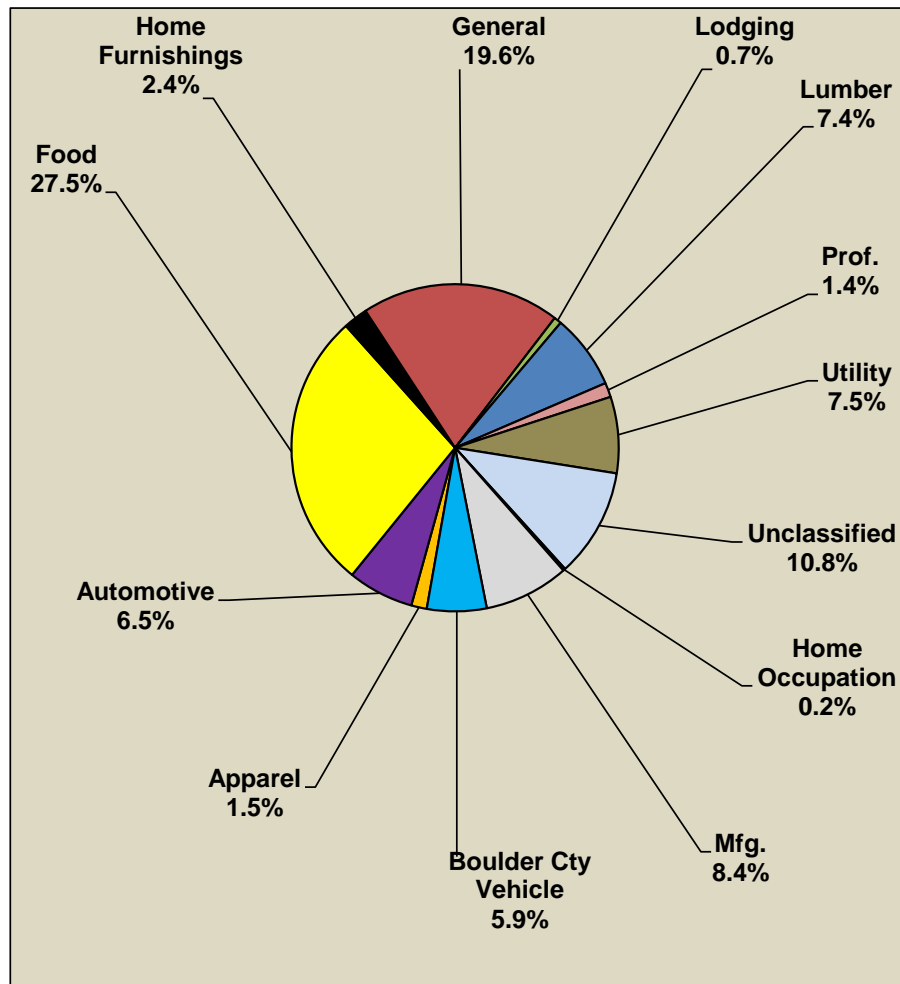
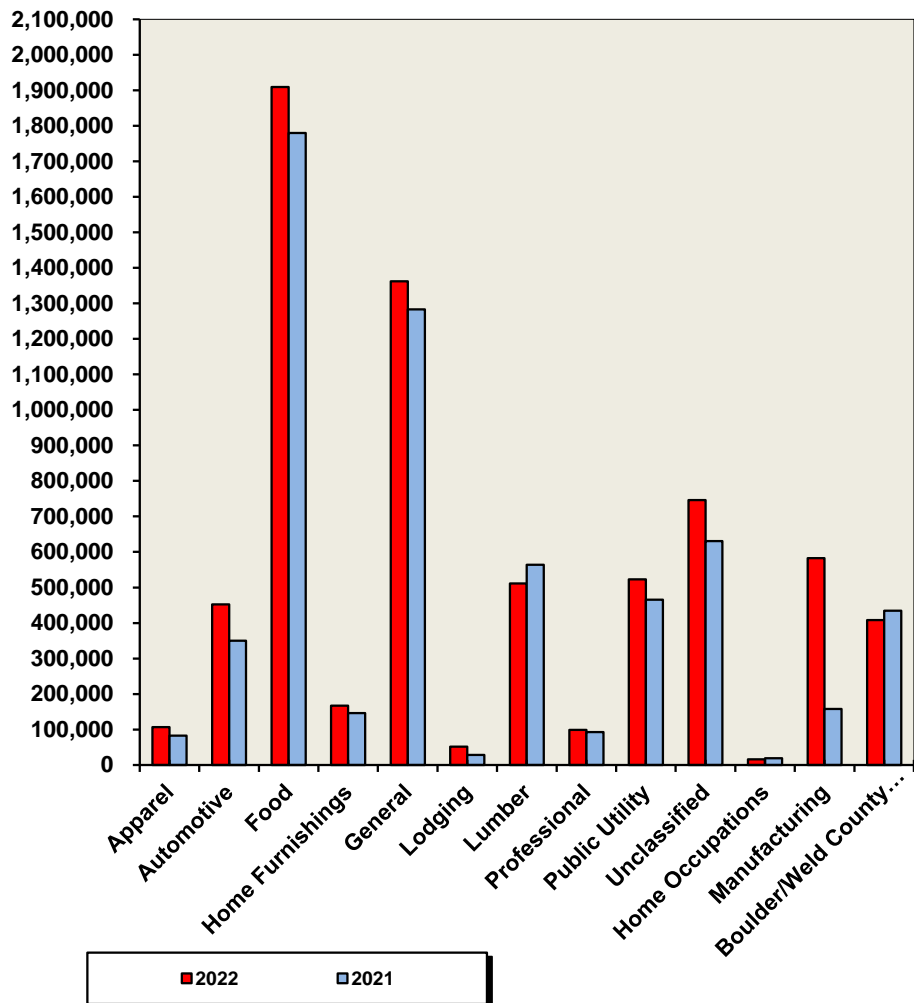
Active Accounts	207	211	(4)	207	211	(4)
Net Taxable Sales	7,778,059	583,593	1,232.8 %	10,072,789	1,321,907	662.0 %
Net Sales Tax	289,124	20,111	1,337.6 %	369,472	44,705	726.5 %
Delinquent Sales Tax	794	102	-	794	1,052	-
Use Tax	244,340	130,022	87.9 %	369,181	220,589	67.4 %
Delinquent Use Tax	40	6,866	-	57,984	6,954	-
Other Revenue	48,007	698	-	54,324	698	-
Total Revenue	582,305	157,799	269.0 %	851,755	273,998	210.9 %
% of Total Revenue	8.4 %	2.6 %	5.8 %	6.2 %	2.3 %	3.9 %

00000 Boulder/Weld County Vehicle

Use Tax	408,133	434,853	(6.1) %	835,374	837,530	(0.3) %
% of Total Revenue	5.9 %	7.2 %	(1.3) %	6.1 %	7.0 %	(0.9) %

Net Sales & Use Tax by Industry Type

For The Month Of
February
2022



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

February
2022

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		February 2022	February 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
Apparel 01000	93	Net Taxable Sales	2,956,812	2,353,285	25.6 %	5,403,562	4,638,024	16.5 %
		Total Revenue	106,874	82,765	29.1 %	192,879	163,310	18.1 %
Automotive 02000	371	Net Taxable Sales	12,794,512	9,918,323	29.0 %	24,531,867	19,700,682	24.5 %
		Total Revenue	452,463	349,796	29.4 %	868,826	692,874	25.4 %
Food 03000	654	Net Taxable Sales	54,151,670	50,140,262	8.0 %	109,179,647	98,968,737	10.3 %
		Total Revenue	1,909,356	1,779,948	7.3 %	3,880,819	3,507,493	10.6 %
Home Furnishings 04000	379	Net Taxable Sales	4,644,195	4,121,201	12.7 %	8,905,857	8,272,494	7.7 %
		Total Revenue	166,998	146,226	14.2 %	316,060	292,480	8.1 %
General 05000	1,196	Net Taxable Sales	38,631,941	36,274,527	6.5 %	82,430,337	76,455,107	7.8 %
		Total Revenue	1,362,016	1,283,305	6.1 %	2,939,398	2,758,609	6.6 %
Lodging 06000	159	Net Taxable Sales	1,434,571	823,886	74.1 %	3,061,545	1,478,512	107.1 %
		Total Revenue	51,439	28,785	78.7 %	109,064	51,234	112.9 %
Lumber 07000	930	Net Taxable Sales	9,099,482	9,754,925	(6.7) %	18,982,815	20,536,995	(7.6) %
		Total Revenue	511,588	564,130	(9.3) %	1,198,316	1,124,459	6.6 %
Professional 08000	2,033	Net Taxable Sales	2,507,175	2,119,878	18.3 %	5,146,262	4,832,464	6.5 %
		Total Revenue	98,743	92,584	6.7 %	211,386	200,032	5.7 %
Public Utility 09000	380	Net Taxable Sales	14,688,984	13,148,849	11.7 %	29,944,687	26,824,055	11.6 %
		Total Revenue	523,251	465,459	12.4 %	1,067,834	951,662	12.2 %
Unclassified 10000	2,597	Net Taxable Sales	19,274,156	15,068,430	27.9 %	34,494,990	27,548,332	25.2 %
		Total Revenue	746,217	630,816	18.3 %	1,298,459	1,094,802	18.6 %
Home Occupations 11000	168	Net Taxable Sales	461,523	552,913	(16.5) %	998,697	1,206,144	(17.2) %
		Total Revenue	15,933	18,775	(15.1) %	34,528	41,402	(16.6) %
Manufacturing 12000	207	Net Taxable Sales	7,778,059	583,593	##### %	10,072,789	1,321,907	662.0 %
		Total Revenue	582,305	157,799	269.0 %	851,755	273,998	210.9 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	408,133	434,853	(6.1) %	835,374	837,530	(0.3) %
GRAND TOTALS	9,169	Net Taxable Sales	168,423,080	144,860,072	16.3 %	333,153,055	291,783,453	14.2 %
		Total Revenue	6,935,316	6,035,241	14.9 %	13,804,698	11,989,885	15.1 %

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

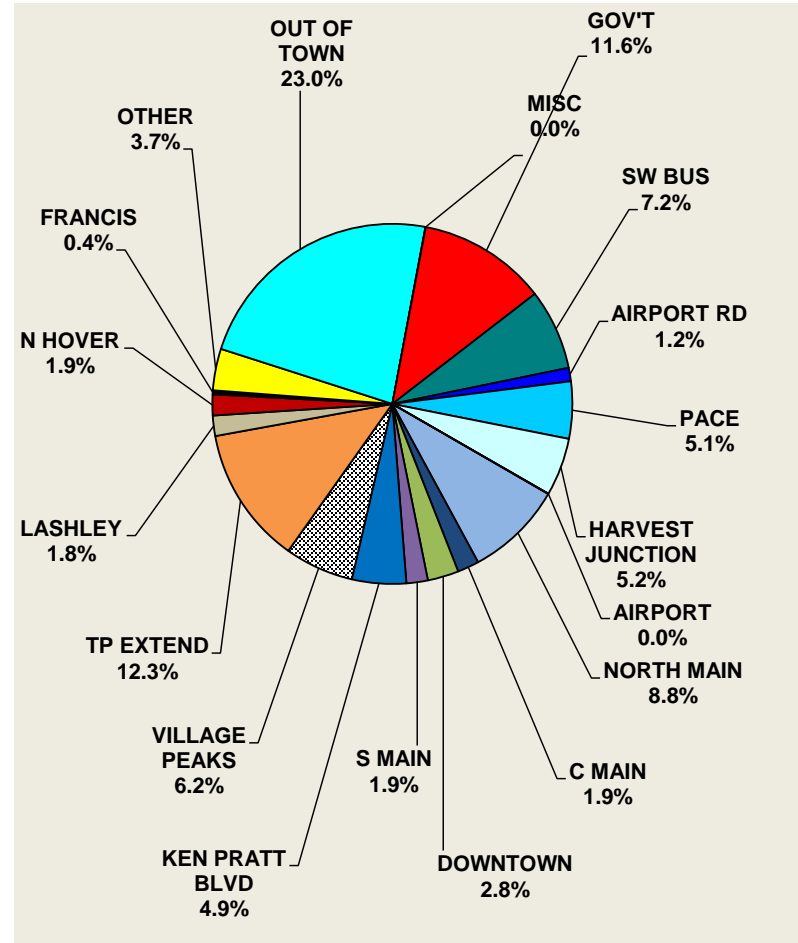
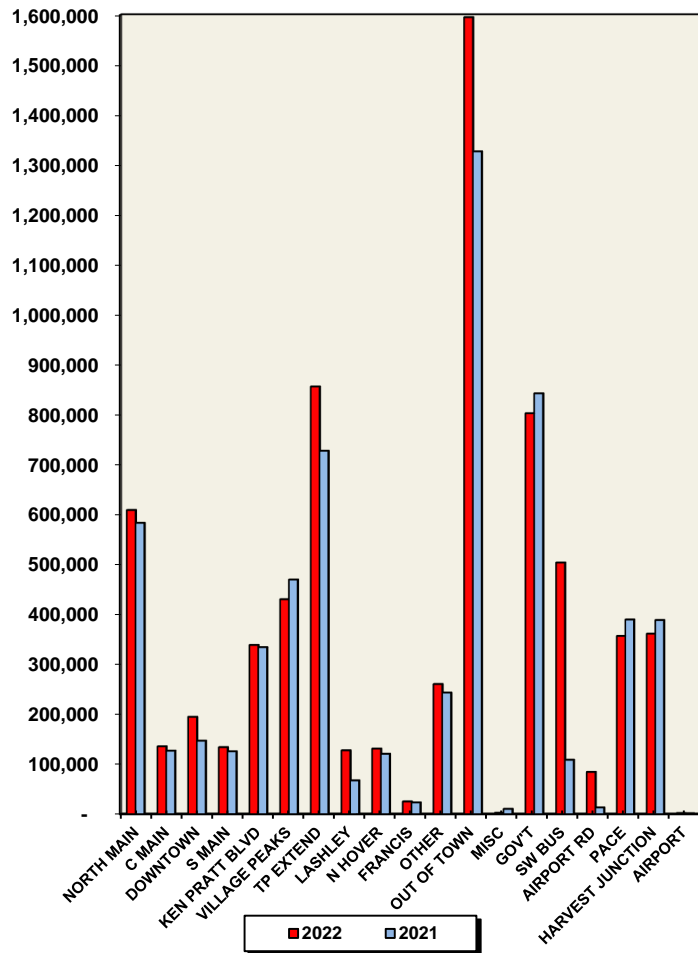
February

2022

LOCATION		% OF TOTAL	February 2022	February 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.2%	17,166,470	16,380,132	4.8 %	34,823,128	34,205,736	1.8 %
	Total Revenue	8.8%	607,835	582,083	4.4 %	1,249,402	1,215,057	2.8 %
CENTRAL MAIN	Net Taxable Sales	2.3%	3,810,021	3,598,509	5.9 %	7,926,521	7,434,767	6.6 %
	Total Revenue	1.9%	134,847	126,166	6.9 %	280,171	260,634	7.5 %
DOWNTOWN	Net Taxable Sales	3.4%	5,732,415	4,090,577	40.1 %	11,017,221	7,827,036	40.8 %
	Total Revenue	2.8%	193,723	146,081	32.6 %	383,099	279,220	37.2 %
SOUTH MAIN	Net Taxable Sales	2.2%	3,748,604	3,501,650	7.1 %	7,375,561	6,898,234	6.9 %
	Total Revenue	1.9%	133,209	124,943	6.6 %	264,219	245,854	7.5 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.7%	9,601,811	9,332,132	2.9 %	18,497,933	18,612,870	(0.6) %
	Total Revenue	4.9%	337,444	333,064	1.3 %	651,994	662,544	(1.6) %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.1%	12,013,802	10,713,405	12.1 %	26,229,569	22,395,302	17.1 %
	Total Revenue	6.2%	429,076	468,500	(8.4) %	947,084	884,990	7.0 %
TW PKS SQ EXTENDED	Net Taxable Sales	13.9%	23,421,770	20,399,401	14.8 %	45,967,606	41,713,960	10.2 %
	Total Revenue	12.3%	855,183	726,429	17.7 %	1,669,319	1,479,894	12.8 %
LASHLEY	Net Taxable Sales	2.1%	3,588,169	1,875,334	91.3 %	6,802,197	4,094,323	66.1 %
	Total Revenue	1.8%	126,921	66,903	89.7 %	242,153	144,188	67.9 %
NORTH HOVER	Net Taxable Sales	2.2%	3,680,874	3,436,831	7.1 %	7,512,455	6,932,834	8.4 %
	Total Revenue	1.9%	130,376	119,935	8.7 %	265,815	243,921	9.0 %
FRANCIS	Net Taxable Sales	0.4%	706,268	650,999	8.5 %	1,469,606	1,402,888	4.8 %
	Total Revenue	0.4%	24,896	22,948	8.5 %	52,065	49,264	5.7 %
ALL OTHERS	Net Taxable Sales	3.6%	6,039,748	5,207,091	16.0 %	12,198,418	8,783,709	38.9 %
	Total Revenue	3.7%	259,270	242,227	7.0 %	599,634	418,827	43.2 %
OUT OF TOWN	Net Taxable Sales	26.1%	43,946,122	37,330,714	17.7 %	89,314,225	74,738,584	19.5 %
	Total Revenue	23.0%	1,594,986	1,326,201	20.3 %	3,198,494	2,661,824	20.2 %
MISCELLANEOUS	Net Taxable Sales	0.0%	61,237	286,368	(78.6) %	254,349	1,232,554	(79.4) %
	Total Revenue	0.0%	2,136	10,049	(78.7) %	8,947	43,078	(79.2) %
CITY, BLDR CO	Net Taxable Sales	3.5%	5,817,162	5,399,420	7.7 %	11,318,350	10,587,479	6.9 %
	Total Revenue	11.6%	801,629	841,537	(4.7) %	1,766,283	1,609,252	9.8 %
SW BUSINESS	Net Taxable Sales	5.0%	8,352,105	1,240,474	573.3 %	10,288,460	2,597,583	296.1 %
	Total Revenue	7.2%	502,552	108,026	365.2 %	622,545	205,903	202.3 %
AIRPORT ROAD	Net Taxable Sales	0.3%	441,043	372,391	18.4 %	843,209	762,427	10.6 %
	Total Revenue	1.2%	83,835	12,972	546.3 %	118,719	26,564	346.9 %
PACE	Net Taxable Sales	6.0%	10,063,411	10,198,411	(1.3) %	20,450,561	20,864,289	(2.0) %
	Total Revenue	5.1%	355,528	388,498	(8.5) %	745,087	769,182	(3.1) %
HARVEST JUNCTION	Net Taxable Sales	6.1%	10,193,793	10,824,818	(5.8) %	20,785,938	20,644,758	0.7 %
	Total Revenue	5.2%	360,118	387,427	(7.0) %	736,121	786,820	(6.4) %
AIRPORT	Net Taxable Sales	0.0%	38,255	21,415	78.6 %	77,748	54,120	43.7 %
	Total Revenue	0.0%	1,752	1,252	39.9 %	3,547	2,869	23.6 %
TOTALS	Net Taxable Sales	100%	168,423,080	144,860,072	16.3 %	333,153,055	291,783,453	14.2 %
	Total Revenue	100%	6,935,316	6,035,241	14.9 %	13,804,698	11,989,885	15.1 %

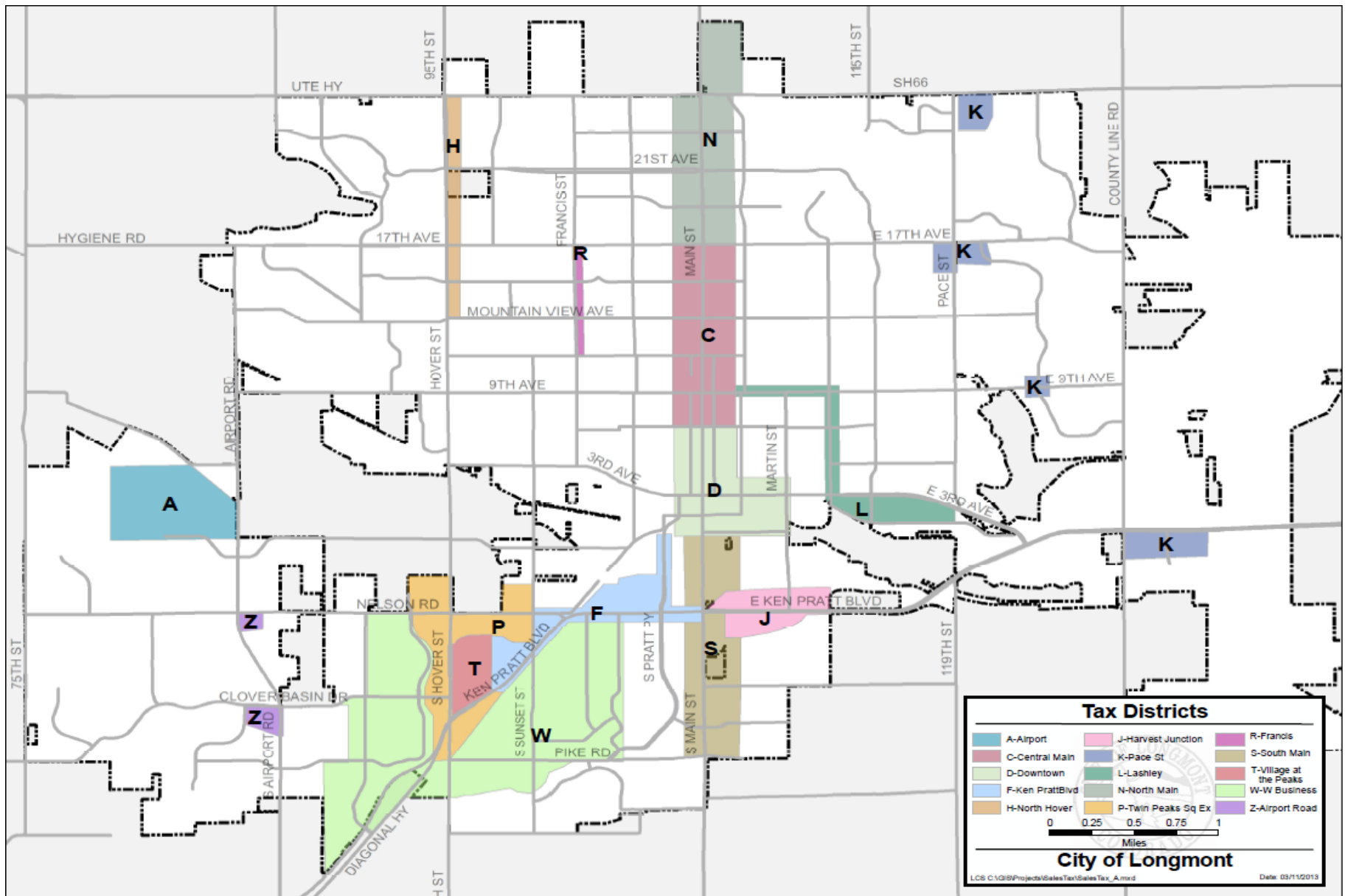
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
February
2022



DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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



LODGERS TAX

February

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		0.0 %			0.0 %	
April *		0.0 %			0.0 %	
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 61,763	80.7 %	\$ 34,173			

SPECIAL MARIJUANA TAX

February

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		0.0 %			0.0 %	
April		0.0 %			0.0 %	
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0 %	
December		0.0 %			0.0 %	
Total	\$ 93,522	0.1 %	\$ 93,428			