

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**February 2023**

#### SUMMARY

Total Taxes This Month:	\$	<b>6,712,093</b>
Compared to Last Year:		<b>6,935,316</b>
Percentage change:		<b>-3.2%</b>

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## February 2023

### Overview

**Month of February:** Total Sales and Use Tax for the month of February decreased overall by 3.2% compared to last year. Current Sales Tax collection increased by 0.9% and current Use Tax collection decreased 9.7%.

**Year to Date:** Total Sales and Use Tax through February decreased by 0.5% for 2023. The Sales Tax component increased by 1.0% and the Use Tax component decreased by 9.7%.

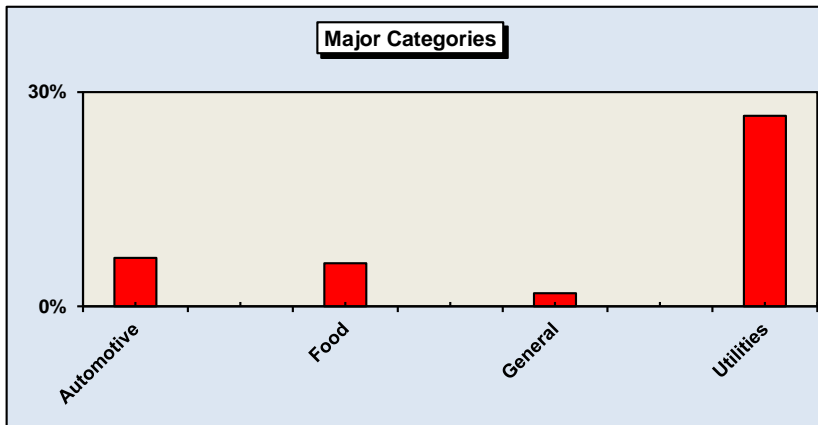
**Important note in understanding year-to-year comparative basis within this report:**

**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 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.

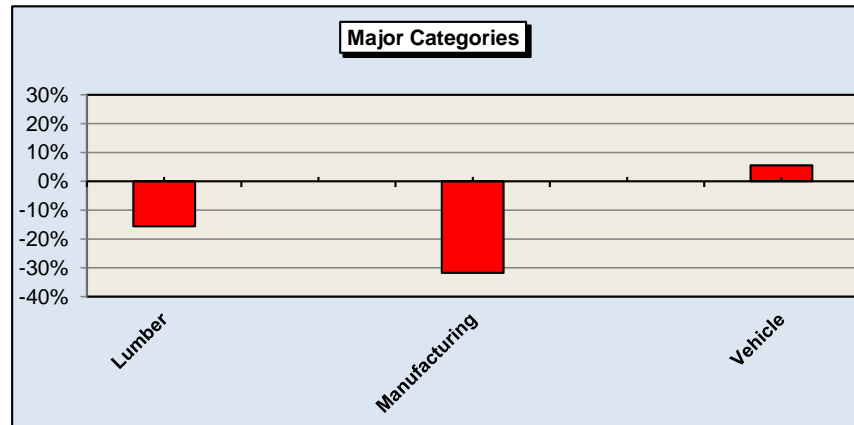
### Sales Tax Activity

The *Automotive*, *Food*, *General* and *Utilities* categories all showed increases of 6.8%, 6.0%, 1.8%, and 26.7%, respectively, when compared to 2022 year to date.



### Use Tax Activity

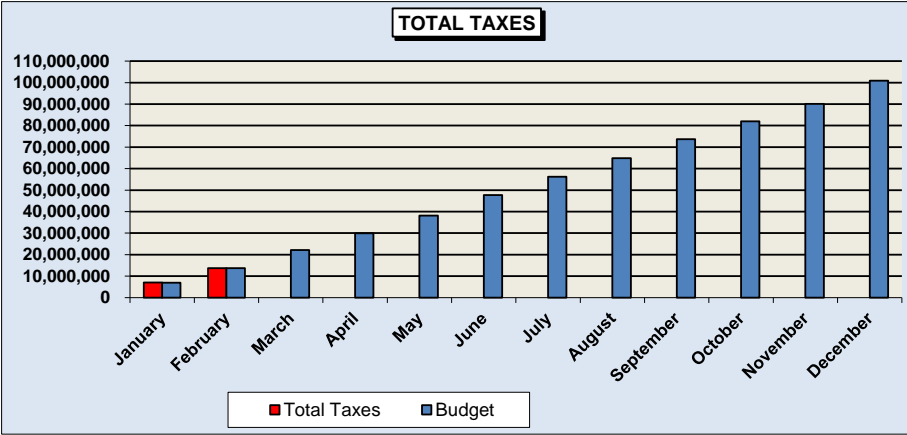
The *Lumber* and *Manufacturing* categories showed decreases of 15.6% and 31.8%, respectively. However, the *Vehicle* category showed an increase of 5.5% when compared to 2022 year to date.



# SALES & USE TAX - BUDGET TO ACTUAL

## February 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			-
April	7,718,547	29,900,637	29.6			-
May	8,228,829	38,129,467	37.8			-
June	9,569,189	47,698,655	47.3			-
July	8,472,271	56,170,926	55.7			-
August	8,639,349	64,810,275	64.3			-
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			-
<b>Total</b>	<b>\$ 100,859,661</b>			<b>\$ 11,969,686</b>	<b>1,764,518</b>	<b>13,734,204</b>



**Revenue Growth Per Fund / Current Year to Previous Year  
February 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	5,662,268	941,344	6,603,612	5,719,007	849,767	6,568,774	1.0%	-9.7%	-0.53%	1.77%
PIF Fund	999,222	166,099	1,165,322	1,009,239	149,955	1,159,194	1.0%	-9.7%	-0.53%	1.77%
Streets Fund	2,517,713	415,295	2,933,008	2,543,140	374,897	2,918,036	1.0%	-9.7%	-0.51%	1.71%
Open Space	671,387	110,751	782,139	678,166	99,974	778,140	1.0%	-9.7%	-0.51%	1.71%
Public Safety	1,947,034	321,190	2,268,224	1,966,691	289,926	2,256,617	1.0%	-9.7%	-0.51%	1.71%
LURA	52,393	-	52,393	53,443	-	53,443	2.0%	0.0%	2.0%	-8.77%
All Funds Total	11,850,019	1,954,679	13,804,697	11,969,686	1,764,518	13,734,204	1.0%	-9.7%	-0.5%	1.71%
				<b>Budgeted Increase</b>			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 two months is that the General Fund sales and use tax is down by 0.53%. 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 two months, The PIF sales and use tax revenue decreased by 0.53%. 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 two months, the Street Fund sales and use tax revenue decreased by 0.51%. 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 two months, the Open Space Fund sales and use tax revenue decreased by 0.51%. 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 two months, Public Safety sales and use tax revenue decreased by 0.51%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

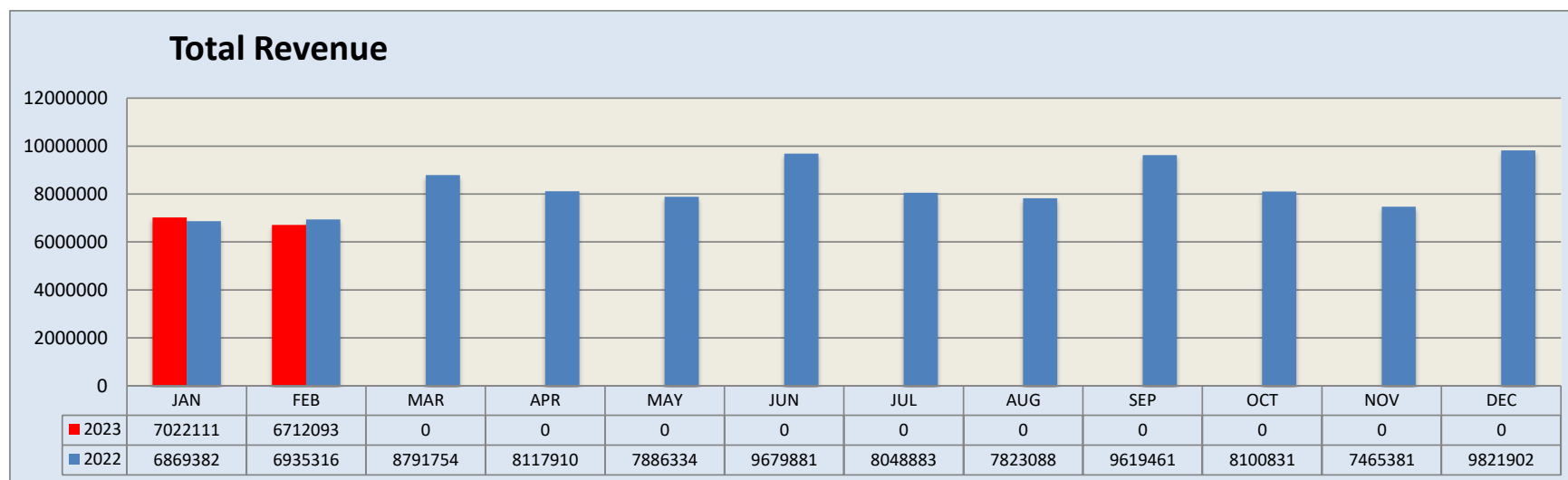
**LURA** For 2023, an amount of \$275,929 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax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

	February 2023	February 2022	INC (DEC)	2023 YTD 2023	2022 YTD 2022	INC (DEC)
Active Accounts	9,763	9,168	595	9,763	9,168	595
Net Taxable Sales	167,262,226	168,423,080	(0.7) %	339,323,085	333,153,055	1.9 %
<b>Net Sales Tax</b>	5,799,748	5,749,316	<b>0.9 %</b>	11,793,646	11,422,679	<b>3.2 %</b>
Delinquent Sales Tax	80,117	214,023	-	138,878	322,597	-
<b>Use Tax</b>	812,175	899,866	<b>(9.7) %</b>	1,745,964	1,859,183	<b>(6.1) %</b>
Delinquent Use Tax	1,613	2,592	-	18,555	95,496	-
Other Revenue*	18,440	69,519	-	37,161	104,743	-
<b>Total Revenue</b>	<b>6,712,093</b>	<b>6,935,316</b>	<b>(3.2) %</b>	<b>13,734,204</b>	<b>13,804,698</b>	<b>(0.5) %</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

## February

## 2023

### ACCOUNT GROUPS

#### 01000 Apparel

	February 2023	February 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	95	93	2	95	93	2
Net Taxable Sales	2,504,314	2,956,812	(15.3) %	4,938,778	5,403,562	(8.6) %
<b>Net Sales Tax</b>	87,816	104,469	<b>(15.9) %</b>	171,704	189,917	<b>(9.6) %</b>
Delinquent Sales Tax	52	249	-	1,606	643	-
<b>Use Tax</b>	115	73	<b>57.5 %</b>	653	191	<b>241.9 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	13	2,083	-	170	2,128	-
<b>Total Revenue</b>	<b>87,996</b>	<b>106,874</b>	<b>(17.7) %</b>	<b>174,133</b>	<b>192,879</b>	<b>(9.7) %</b>
% of Total Revenue	1.3 %	1.5 %	(0.2) %	1.3 %	1.4 %	(0.1) %

#### 02000 Automotive

Active Accounts	384	371	13	384	371	13
Net Taxable Sales	13,033,466	12,794,512	1.9 %	26,380,485	24,531,867	7.5 %
<b>Net Sales Tax</b>	438,697	431,406	<b>1.7 %</b>	897,141	840,206	<b>6.8 %</b>
Delinquent Sales Tax	18,842	17,730	-	32,961	20,745	-
<b>Use Tax</b>	2,413	2,319	<b>4.1 %</b>	8,275	4,244	<b>95.0 %</b>
Delinquent Use Tax	21	15	-	6,222	1,484	-
Other Revenue	2,631	993	-	4,426	2,147	-
<b>Total Revenue</b>	<b>462,604</b>	<b>452,463</b>	<b>2.2 %</b>	<b>949,025</b>	<b>868,826</b>	<b>9.2 %</b>
% of Total Revenue	6.9 %	6.5 %	0.4 %	6.9 %	6.3 %	0.6 %

#### 03000 Food

Active Accounts	670	654	16	670	654	16
Net Taxable Sales	57,730,916	54,151,670	6.6 %	114,794,866	109,179,647	5.1 %
<b>Net Sales Tax</b>	2,012,199	1,885,396	<b>6.7 %</b>	4,013,067	3,784,208	<b>6.0 %</b>
Delinquent Sales Tax	19,166	10,235	-	26,245	47,754	-
<b>Use Tax</b>	16,347	12,505	<b>30.7 %</b>	29,602	24,383	<b>21.4 %</b>
Delinquent Use Tax	37	0	-	10,134	10,164	-
Other Revenue	8,997	1,220	-	12,347	14,310	-
<b>Total Revenue</b>	<b>2,056,746</b>	<b>1,909,356</b>	<b>7.7 %</b>	<b>4,091,395</b>	<b>3,880,819</b>	<b>5.4 %</b>
% of Total Revenue	30.6 %	27.5 %	3.1 %	29.8 %	28.1 %	1.7 %

# SALES AND USE TAX

## February

## 2023

### ACCOUNT GROUPS

#### 04000 Home Furnishings

	February 2023	February 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	383	379	4	383	379	4
Net Taxable Sales	4,564,117	4,644,195	(1.7) %	8,667,994	8,905,857	(2.7) %
<b>Net Sales Tax</b>	159,261	161,877	<b>(1.6) %</b>	301,886	309,944	<b>(2.6) %</b>
Delinquent Sales Tax	591	1,024	-	1,557	1,075	-
<b>Use Tax</b>	1,882	3,897	<b>(51.7) %</b>	2,553	4,748	<b>(46.2) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	405	200	-	875	293	-
<b>Total Revenue</b>	<b>162,139</b>	<b>166,998</b>	<b>(2.9) %</b>	<b>306,871</b>	<b>316,060</b>	<b>(2.9) %</b>
% of Total Revenue	2.4 %	2.4 %	0.0 %	2.2 %	2.3 %	(0.1) %

#### 05000 General

Active Accounts	1,501	1,196	305	1,501	1,196	305
Net Taxable Sales	41,372,644	38,631,941	7.1 %	82,965,216	82,430,337	0.6 %
<b>Net Sales Tax</b>	1,436,545	1,340,633	<b>7.2 %</b>	2,889,760	2,837,396	<b>1.8 %</b>
Delinquent Sales Tax	19,999	16,275	-	31,309	62,098	-
<b>Use Tax</b>	5,547	4,961	<b>11.8 %</b>	11,292	10,165	<b>11.1 %</b>
Delinquent Use Tax	100	5	-	105	18,520	-
Other Revenue	3,290	142	-	8,075	11,219	-
<b>Total Revenue</b>	<b>1,465,481</b>	<b>1,362,016</b>	<b>7.6 %</b>	<b>2,940,541</b>	<b>2,939,398</b>	<b>0.0 %</b>
% of Total Revenue	21.8 %	19.6 %	2.2 %	21.4 %	21.3 %	0.1 %

#### 06000 Lodging

Active Accounts	191	159	32	191	159	32
Net Taxable Sales	1,721,999	1,434,571	20.0 %	3,243,704	3,061,545	5.9 %
<b>Net Sales Tax</b>	56,394	43,896	<b>28.5 %</b>	107,330	96,181	<b>11.6 %</b>
Delinquent Sales Tax	4,018	6,403	-	6,429	11,213	-
<b>Use Tax</b>	84	144	<b>(41.7) %</b>	397	144	<b>175.7 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	424	996	-	717	1,526	-
<b>Total Revenue</b>	<b>60,920</b>	<b>51,439</b>	<b>18.4 %</b>	<b>114,873</b>	<b>109,064</b>	<b>5.3 %</b>
% of Total Revenue	0.9 %	0.7 %	0.2 %	0.8 %	0.8 %	0.0 %

# SALES AND USE TAX

## February

## 2023

### ACCOUNT GROUPS

#### 07000 Lumber

	February 2023	February 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	1,021	930	91	1,021	930	91
Net Taxable Sales	9,898,570	9,099,482	8.8 %	19,698,654	18,982,815	3.8 %
<b>Net Sales Tax</b>	<b>347,187</b>	<b>312,850</b>	<b>11.0 %</b>	<b>691,054</b>	<b>649,575</b>	<b>6.4 %</b>
Delinquent Sales Tax	736	6,850	-	1,566	9,493	-
<b>Use Tax</b>	<b>188,251</b>	<b>191,244</b>	<b>(1.6) %</b>	<b>454,714</b>	<b>538,515</b>	<b>(15.6) %</b>
Delinquent Use Tax	1,128	2	-	1,135	91	-
Other Revenue	332	642	-	850	642	-
<b>Total Revenue</b>	<b>537,634</b>	<b>511,588</b>	<b>5.1 %</b>	<b>1,149,319</b>	<b>1,198,316</b>	<b>(4.1) %</b>
% of Total Revenue	8.0 %	7.4 %	0.6 %	8.4 %	8.7 %	(0.3) %

#### 08000 Professional

Active Accounts	2,143	2,033	110	2,143	2,033	110
Net Taxable Sales	2,669,036	2,507,175	6.5 %	5,761,797	5,146,262	12.0 %
<b>Net Sales Tax</b>	<b>92,463</b>	<b>86,393</b>	<b>7.0 %</b>	<b>197,229</b>	<b>176,203</b>	<b>11.9 %</b>
Delinquent Sales Tax	372	1,030	-	3,363	3,270	-
<b>Use Tax</b>	<b>16,358</b>	<b>10,123</b>	<b>61.6 %</b>	<b>24,392</b>	<b>27,750</b>	<b>(12.1) %</b>
Delinquent Use Tax	159	882	-	788	2,297	-
Other Revenue	537	315	-	947	1,866	-
<b>Total Revenue</b>	<b>109,889</b>	<b>98,743</b>	<b>11.3 %</b>	<b>226,719</b>	<b>211,386</b>	<b>7.3 %</b>
% of Total Revenue	1.6 %	1.4 %	0.2 %	1.7 %	1.5 %	0.2 %

#### 09000 Public Utility

Active Accounts	383	380	3	383	380	3
Net Taxable Sales	18,672,071	14,688,984	27.1 %	37,985,706	29,944,687	26.9 %
<b>Net Sales Tax</b>	<b>657,544</b>	<b>516,230</b>	<b>27.4 %</b>	<b>1,334,372</b>	<b>1,053,316</b>	<b>26.7 %</b>
Delinquent Sales Tax	255	1,045	-	4,067	1,185	-
<b>Use Tax</b>	<b>4,479</b>	<b>5,874</b>	<b>(23.7) %</b>	<b>8,670</b>	<b>13,231</b>	<b>(34.5) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	24	102	-	63	102	-
<b>Total Revenue</b>	<b>662,302</b>	<b>523,251</b>	<b>26.6 %</b>	<b>1,347,172</b>	<b>1,067,834</b>	<b>26.2 %</b>
% of Total Revenue	9.9 %	7.5 %	2.4 %	9.8 %	7.7 %	2.1 %



# SALES AND USE TAX

## February

## 2023

### ACCOUNT GROUPS

#### 10000 Unclassified

	February 2023	February 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	2,638	2,597	41	2,638	2,597	41
Net Taxable Sales	13,441,334	19,274,156	(30.3) %	31,004,468	34,494,990	(10.1) %
<b>Net Sales Tax</b>	460,570	561,129	<b>(17.9) %</b>	1,063,288	1,082,059	<b>(1.7) %</b>
Delinquent Sales Tax	9,697	152,376	-	22,649	164,023	-
<b>Use Tax</b>	33,928	16,252	<b>108.8 %</b>	72,185	31,256	<b>130.9 %</b>
Delinquent Use Tax	0	1,648	-	3	4,956	-
Other Revenue	1,510	14,812	-	8,414	16,165	-
<b>Total Revenue</b>	<b>505,705</b>	<b>746,217</b>	<b>(32.2) %</b>	<b>1,166,539</b>	<b>1,298,459</b>	<b>(10.2) %</b>
% of Total Revenue	7.5 %	10.8 %	(3.3) %	8.5 %	9.4 %	(0.9) %

#### 11000 Home Occupations

Active Accounts	157	168	(11)	157	168	(11)
Net Taxable Sales	409,393	461,523	(11.3) %	948,479	998,697	(5.0) %
<b>Net Sales Tax</b>	14,098	15,913	<b>(11.4) %</b>	32,700	34,202	<b>(4.4) %</b>
Delinquent Sales Tax	0	12	-	125	304	-
<b>Use Tax</b>	1	1	<b>0.0 %</b>	8	1	<b>700.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	4	7	-	4	21	-
<b>Total Revenue</b>	<b>14,103</b>	<b>15,933</b>	<b>(11.5) %</b>	<b>32,837</b>	<b>34,528</b>	<b>(4.9) %</b>
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.2 %	0.3 %	(0.1) %

#### 12000 Manufacturing

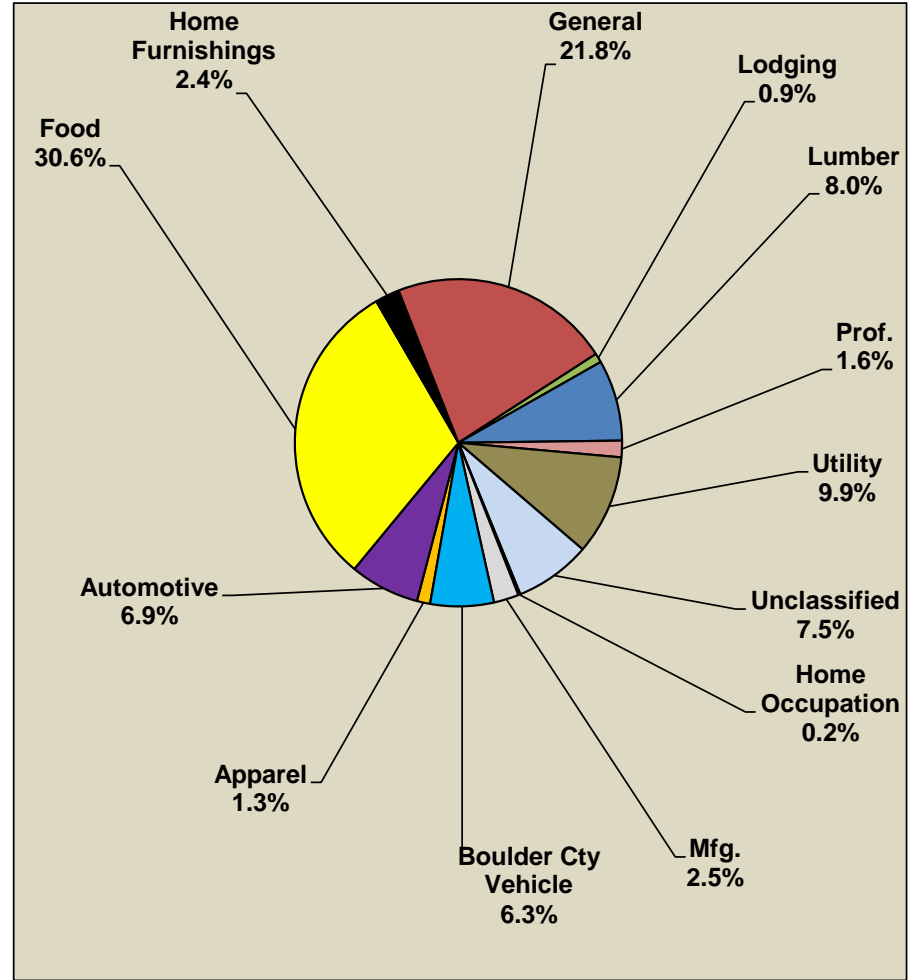
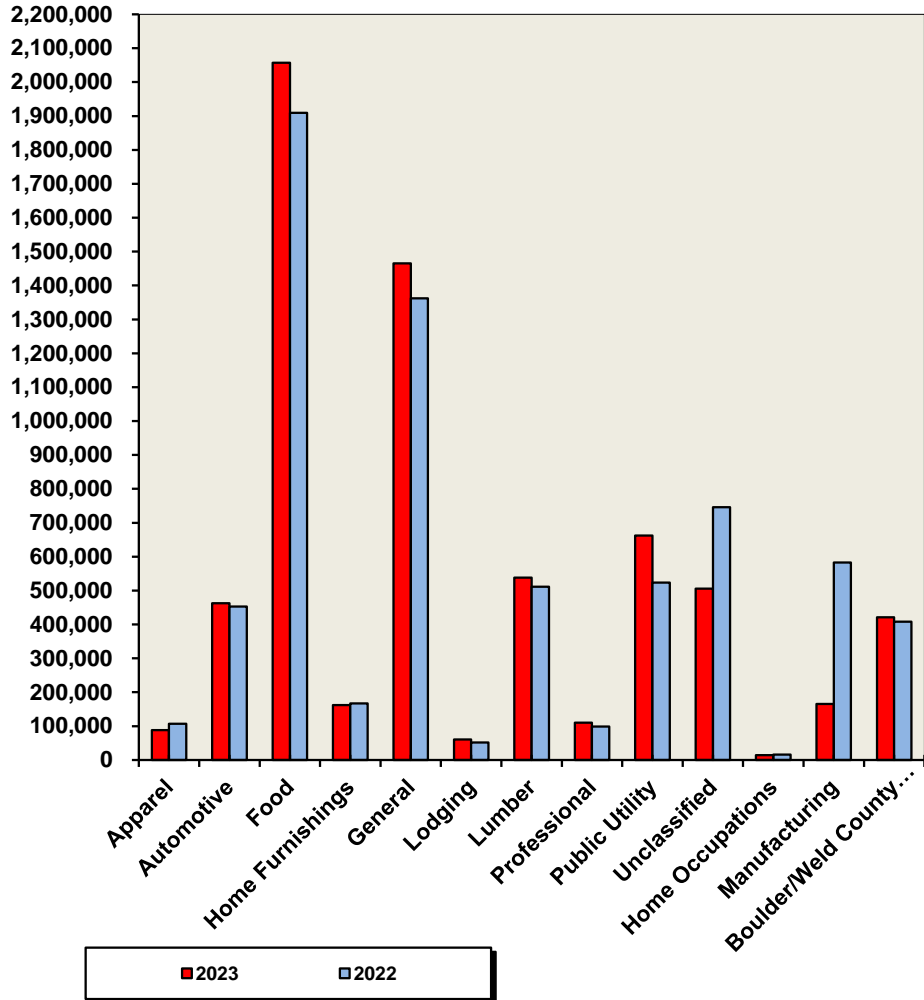
Active Accounts	196	207	(11)	196	207	(11)
Net Taxable Sales	1,244,366	7,778,059	(84.0) %	2,932,938	10,072,789	(70.9) %
<b>Net Sales Tax</b>	36,974	289,124	<b>(87.2) %</b>	94,115	369,472	<b>(74.5) %</b>
Delinquent Sales Tax	6,389	794	-	7,001	794	-
<b>Use Tax</b>	121,918	244,340	<b>(50.1) %</b>	251,839	369,181	<b>(31.8) %</b>
Delinquent Use Tax	168	40	-	168	57,984	-
Other Revenue	273	48,007	-	273	54,324	-
<b>Total Revenue</b>	<b>165,722</b>	<b>582,305</b>	<b>(71.5) %</b>	<b>353,396</b>	<b>851,755</b>	<b>(58.5) %</b>
% of Total Revenue	2.5 %	8.4 %	(5.9) %	2.6 %	6.2 %	(3.6) %

#### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	420,852	408,133	<b>3.1 %</b>	881,384	835,374	<b>5.5 %</b>
% of Total Revenue	6.3 %	5.9 %	0.4 %	6.4 %	6.1 %	0.3 %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**February**  
**2023**



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

February  
2023

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		February 2023	February 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
Apparel 01000	95	Net Taxable Sales	2,504,314	2,956,812	(15.3) %	4,938,778	5,403,562	(8.6) %
		Total Revenue	87,996	106,874	(17.7) %	174,133	192,879	(9.7) %
Automotive 02000	384	Net Taxable Sales	13,033,466	12,794,512	1.9 %	26,380,485	24,531,867	7.5 %
		Total Revenue	462,604	452,463	2.2 %	949,025	868,826	9.2 %
Food 03000	670	Net Taxable Sales	57,730,916	54,151,670	6.6 %	114,794,866	109,179,647	5.1 %
		Total Revenue	2,056,746	1,909,356	7.7 %	4,091,395	3,880,819	5.4 %
Home Furnishings 04000	383	Net Taxable Sales	4,564,117	4,644,195	(1.7) %	8,667,994	8,905,857	(2.7) %
		Total Revenue	162,139	166,998	(2.9) %	306,871	316,060	(2.9) %
General 05000	1,501	Net Taxable Sales	41,372,644	38,631,941	7.1 %	82,965,216	82,430,337	0.6 %
		Total Revenue	1,465,481	1,362,016	7.6 %	2,940,541	2,939,398	0.0 %
Lodging 06000	191	Net Taxable Sales	1,721,999	1,434,571	20.0 %	3,243,704	3,061,545	5.9 %
		Total Revenue	60,920	51,439	18.4 %	114,873	109,064	5.3 %
Lumber 07000	1,021	Net Taxable Sales	9,898,570	9,099,482	8.8 %	19,698,654	18,982,815	3.8 %
		Total Revenue	537,634	511,588	5.1 %	1,149,319	1,198,316	(4.1) %
Professional 08000	2,143	Net Taxable Sales	2,669,036	2,507,175	6.5 %	5,761,797	5,146,262	12.0 %
		Total Revenue	109,889	98,743	11.3 %	226,719	211,386	7.3 %
Public Utility 09000	383	Net Taxable Sales	18,672,071	14,688,984	27.1 %	37,985,706	29,944,687	26.9 %
		Total Revenue	662,302	523,251	26.6 %	1,347,172	1,067,834	26.2 %
Unclassified 10000	2,638	Net Taxable Sales	13,441,334	19,274,156	(30.3) %	31,004,468	34,494,990	(10.1) %
		Total Revenue	505,705	746,217	(32.2) %	1,166,539	1,298,459	(10.2) %
Home Occupations 11000	157	Net Taxable Sales	409,393	461,523	(11.3) %	948,479	998,697	(5.0) %
		Total Revenue	14,103	15,933	(11.5) %	32,837	34,528	(4.9) %
Manufacturing 12000	196	Net Taxable Sales	1,244,366	7,778,059	(84.0) %	2,932,938	10,072,789	(70.9) %
		Total Revenue	165,722	582,305	(71.5) %	353,396	851,755	(58.5) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	420,852	408,133	3.1 %	881,384	835,374	5.5 %
<b>GRAND TOTALS</b>	<b>9,764</b>	<b>Net Taxable Sales</b>	<b>167,262,226</b>	<b>168,423,080</b>	<b>(0.7) %</b>	<b>339,323,085</b>	<b>333,153,055</b>	<b>1.9 %</b>
		<b>Total Revenue</b>	<b>6,712,093</b>	<b>6,935,316</b>	<b>(3.2) %</b>	<b>13,734,204</b>	<b>13,804,698</b>	<b>(0.5) %</b>

## 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

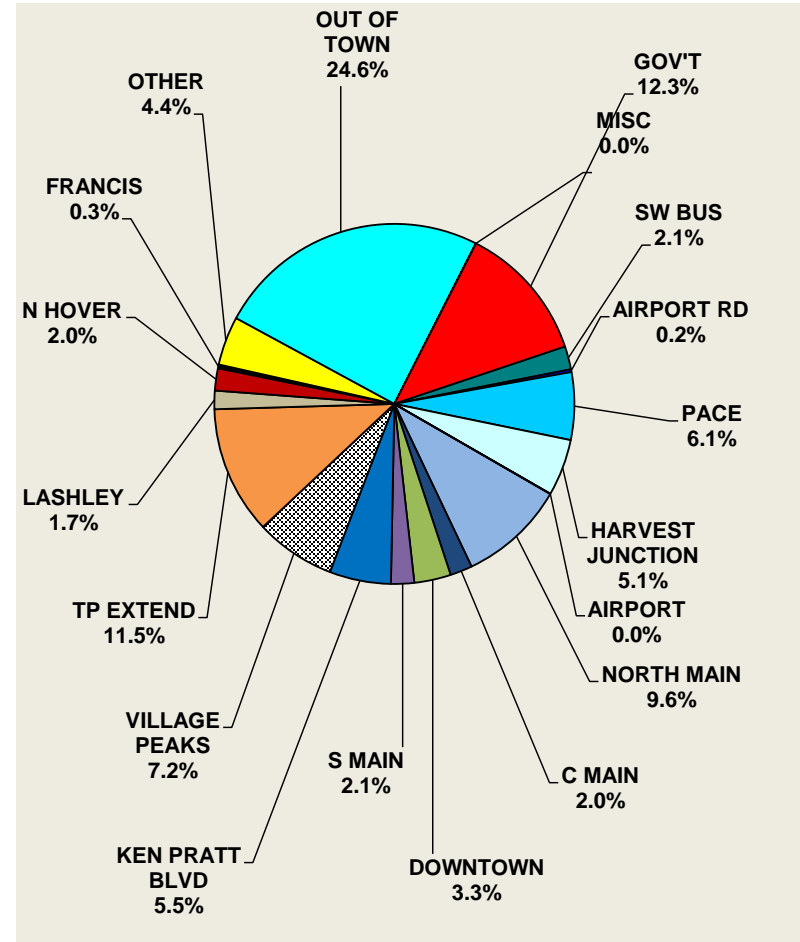
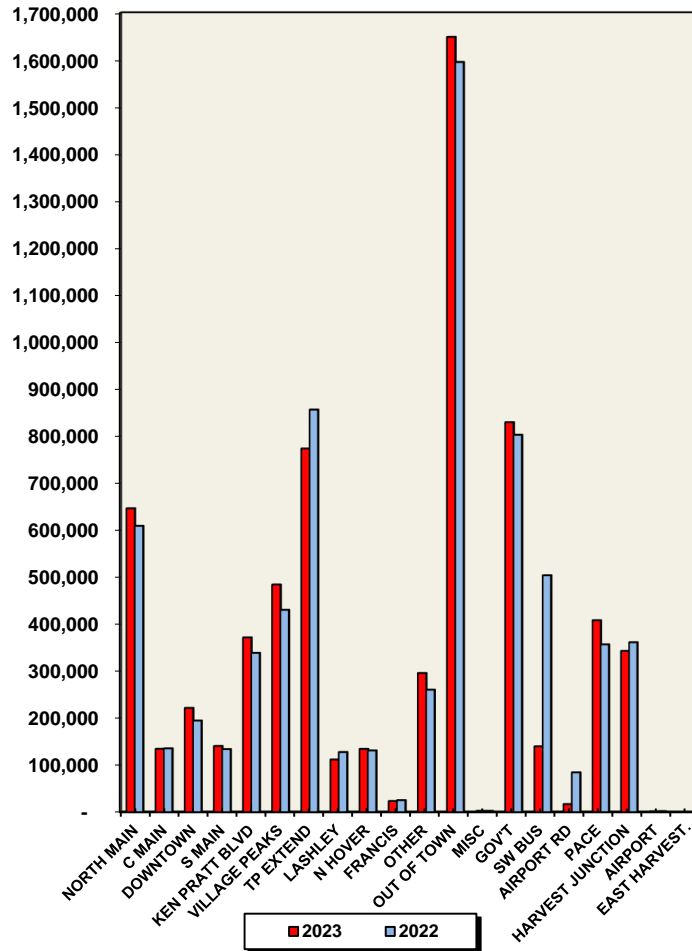
February

2023

LOCATION		% OF TOTAL	February 2023	February 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.9%	18,171,725	17,166,470	5.9 %	36,509,272	34,823,128	4.8 %
	Total Revenue	9.6%	645,149	607,835	6.1 %	1,298,250	1,249,402	3.9 %
CENTRAL MAIN	Net Taxable Sales	2.2%	3,763,074	3,810,021	(1.2) %	7,802,592	7,926,521	(1.6) %
	Total Revenue	2.0%	133,836	134,847	(0.7) %	282,440	280,171	0.8 %
DOWNTOWN	Net Taxable Sales	3.8%	6,292,576	5,732,415	9.8 %	12,602,966	11,017,221	14.4 %
	Total Revenue	3.3%	220,591	193,723	13.9 %	444,002	383,099	15.9 %
SOUTH MAIN	Net Taxable Sales	2.4%	3,964,631	3,748,604	5.8 %	7,905,611	7,375,561	7.2 %
	Total Revenue	2.1%	139,766	133,209	4.9 %	279,352	264,219	5.7 %
KEN PRATT BOULEVARD	Net Taxable Sales	6.2%	10,378,617	9,601,811	8.1 %	20,090,912	18,497,933	8.6 %
	Total Revenue	5.5%	370,314	337,444	9.7 %	715,828	651,994	9.8 %
VILLAGE AT THE PEAKS	Net Taxable Sales	8.0%	13,440,589	12,013,802	11.9 %	26,811,924	26,229,569	2.2 %
	Total Revenue	7.2%	482,970	429,076	12.6 %	963,182	947,084	1.7 %
TW PKS SQ EXTENDED	Net Taxable Sales	12.9%	21,560,429	23,421,770	(7.9) %	43,660,757	45,967,606	(5.0) %
	Total Revenue	11.5%	772,459	855,183	(9.7) %	1,568,704	1,669,319	(6.0) %
LASHLEY	Net Taxable Sales	1.9%	3,105,129	3,588,169	(13.5) %	6,695,887	6,802,197	(1.6) %
	Total Revenue	1.7%	111,128	126,921	(12.4) %	238,662	242,153	(1.4) %
NORTH HOVER	Net Taxable Sales	2.3%	3,785,938	3,680,874	2.9 %	7,596,315	7,512,455	1.1 %
	Total Revenue	2.0%	133,704	130,376	2.6 %	268,901	265,815	1.2 %
FRANCIS	Net Taxable Sales	0.4%	659,913	706,268	(6.6) %	1,435,590	1,469,606	(2.3) %
	Total Revenue	0.3%	23,050	24,896	(7.4) %	50,257	52,065	(3.5) %
ALL OTHERS	Net Taxable Sales	3.9%	6,585,292	6,039,748	9.0 %	12,097,073	12,198,418	(0.8) %
	Total Revenue	4.4%	294,649	259,270	13.6 %	529,684	599,634	(11.7) %
OUT OF TOWN	Net Taxable Sales	27.7%	46,358,811	43,946,122	5.5 %	97,508,171	89,314,225	9.2 %
	Total Revenue	24.6%	1,648,356	1,594,986	3.3 %	3,469,885	3,198,494	8.5 %
MISCELLANEOUS	Net Taxable Sales	0.0%	58,759	61,237	(4.0) %	141,303	254,349	(44.4) %
	Total Revenue	0.0%	2,139	2,136	0.1 %	5,037	8,947	(43.7) %
CITY, BLDR CO	Net Taxable Sales	3.8%	6,387,846	5,817,162	9.8 %	12,453,938	11,318,350	10.0 %
	Total Revenue	12.3%	828,448	801,629	3.3 %	1,765,544	1,766,283	(0.0) %
SW BUSINESS	Net Taxable Sales	1.2%	2,089,376	8,352,105	(75.0) %	4,191,095	10,288,460	(59.3) %
	Total Revenue	2.1%	139,160	502,552	(72.3) %	269,936	622,545	(56.6) %
AIRPORT ROAD	Net Taxable Sales	0.3%	475,137	441,043	7.7 %	935,694	843,209	11.0 %
	Total Revenue	0.2%	16,597	83,835	(80.2) %	54,061	118,719	(54.5) %
PACE	Net Taxable Sales	6.3%	10,550,398	10,063,411	4.8 %	20,806,674	20,450,561	1.7 %
	Total Revenue	6.1%	406,881	355,528	14.4 %	814,294	745,087	9.3 %
HARVEST JUNCTION	Net Taxable Sales	5.7%	9,611,459	10,193,793	(5.7) %	20,010,703	20,785,938	(3.7) %
	Total Revenue	5.1%	341,609	360,118	(5.1) %	712,883	736,121	(3.2) %
AIRPORT	Net Taxable Sales	0.0%	22,527	38,255	(41.1) %	66,608	77,748	(14.3) %
	Total Revenue	0.0%	1,287	1,752	(26.5) %	3,302	3,547	(6.9) %
EAST HARVEST JUNCT	Net Taxable Sales	0.0%	0	0	0.0 %	0	0	0.0 %
	Total Revenue	0.0%	0	0	0.0 %	0	0	0.0 %
TOTALS	Net Taxable Sales	100%	167,262,226	168,423,080	(0.7) %	339,323,085	333,153,055	1.9 %
	Total Revenue	100%	6,712,093	6,935,316	(3.2) %	13,734,204	13,804,698	(0.5) %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

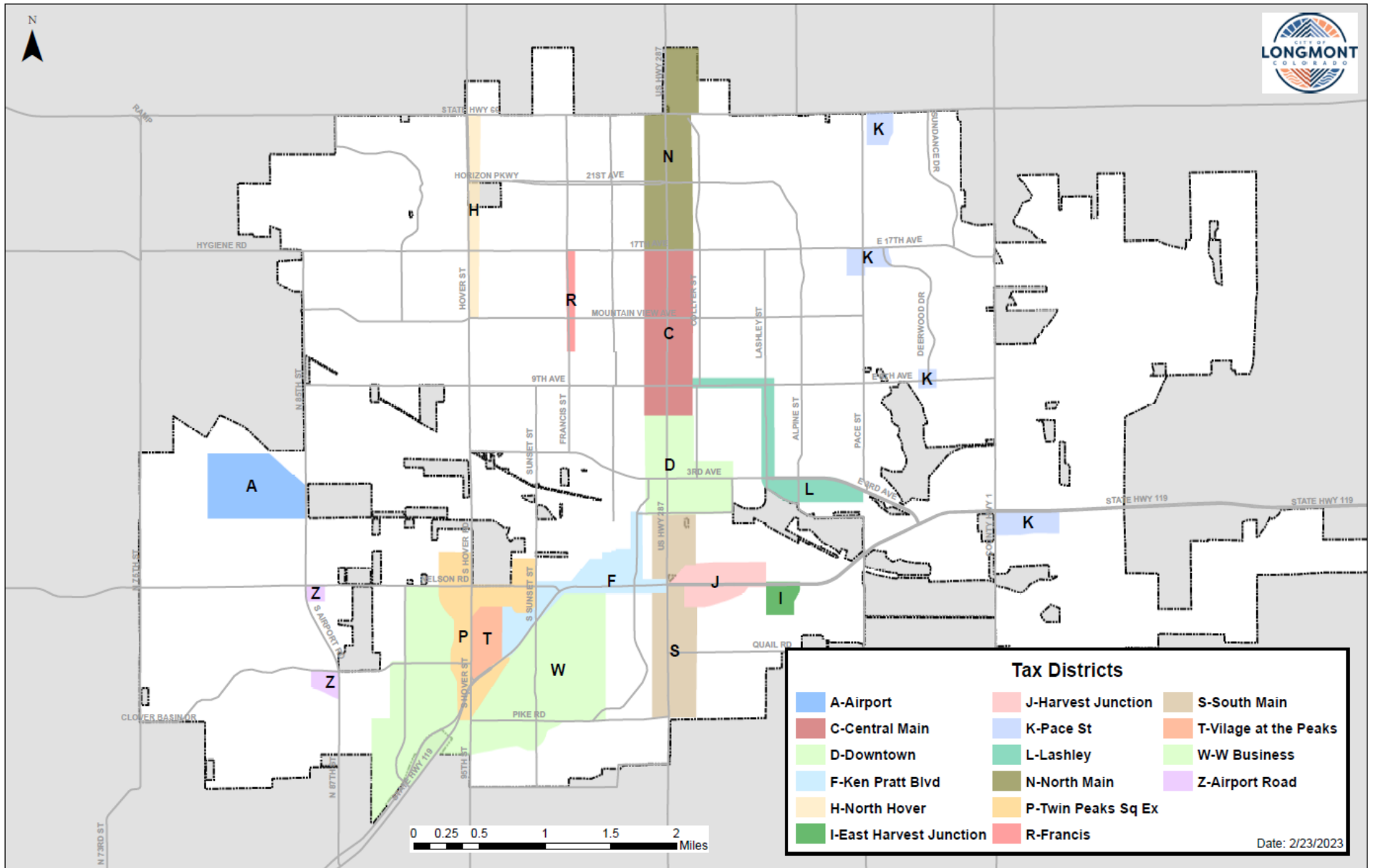
For The Month Of  
February  
2023



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

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<b>N</b>	<b>NORTH MAIN</b>	<b>N</b>	Business between TERRY and EMERY from HWY 66 to 17TH AVE.
<b>C</b>	<b>CENTRAL MAIN</b>	<b>C</b>	Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
<b>D</b>	<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>S</b>	<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>F</b>	<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>T</b>	<b>VILLAGE AT THE PEAKS</b>	<b>T</b>	Business on the VILLAGE AT THE PEAKS URBAN RENEWAL AUTHORITY.
<b>P</b>	<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>L</b>	<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>H</b>	<b>NORTH HOVER</b>	<b>H</b>	Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
<b>R</b>	<b>FRANCIS</b>	<b>R</b>	Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
<b>E</b>	<b>ALL OTHERS</b>	<b>E</b>	All other licensed business within the City limits of Longmont.
<b>O</b>	<b>OUT OF TOWN</b>	<b>O</b>	All out of town Business licensed to collect Longmont taxes.
<b>A</b>	<b>AIRPORT</b>	<b>A</b>	Business located at the Vance Brand Municipal Airport
<b>X</b>	<b>MISCELLANEOUS</b>	<b>X</b>	Non-licensed and Temporary Business.
<b>V</b>	<b>CITY, BLDR CO</b>	<b>V</b>	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
<b>W</b>	<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>Z</b>	<b>AIRPORT ROAD</b>	<b>Z</b>	Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
<b>K</b>	<b>PACE STREET</b>	<b>K</b>	Business generally located on and east of PACE STREET and South of HIGHWAY 66.
<b>J</b>	<b>HARVEST JUNCTION</b>	<b>J</b>	Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.
<b>I</b>	<b>EAST HARVEST JUNCT</b>	<b>I</b>	Businesses generally located by COSTCO East of HARVEST JUNCTION and KEN PRATT BOULEVARD





# LODGERS TAX

## February

### 2023

	<b>2023 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2022 MONTHLY</b>	<b>2023 YTD</b>	<b>PERCENT CHANGE</b>	<b>2022 YTD</b>
<b>January</b>	24,966	3.2 %	24,203	24,966	3.2 %	24,203
<b>February</b>	36,434	(3.0) %	37,559	61,400	(0.6) %	61,763
<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>\$ 61,400</b>	(0.6) %	<b>\$ 61,763</b>			

# SPECIAL MARIJUANA TAX

## February

### 2023

	<b>2023 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2022 MONTHLY</b>	<b>2023 YTD</b>	<b>PERCENT CHANGE</b>	<b>2022 YTD</b>
<b>January</b>	46,513	(1.1) %	47,054	46,513	(1.1) %	47,054
<b>February</b>	43,392	(6.6) %	46,468	89,905	(3.9) %	93,522
<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>\$ 89,905</b>	(3.9) %	<b>\$ 93,522</b>			