

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

March 2023

SUMMARY

Total Taxes This Month:	\$	8,369,126
Compared to Last Year:		8,791,754
Percentage change:		-4.8%

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

March 2023

Overview

Month of March: Total Sales and Use Tax for the month of March decreased overall by 4.8% compared to last year. Current Sales Tax collection increased by 5.0% and current Use Tax collection decreased 44.4%.

Year to Date: Total Sales and Use Tax through March decreased by 2.2% for 2023. The Sales Tax component increased by 2.7% and the Use Tax component decreased by 25.9%.

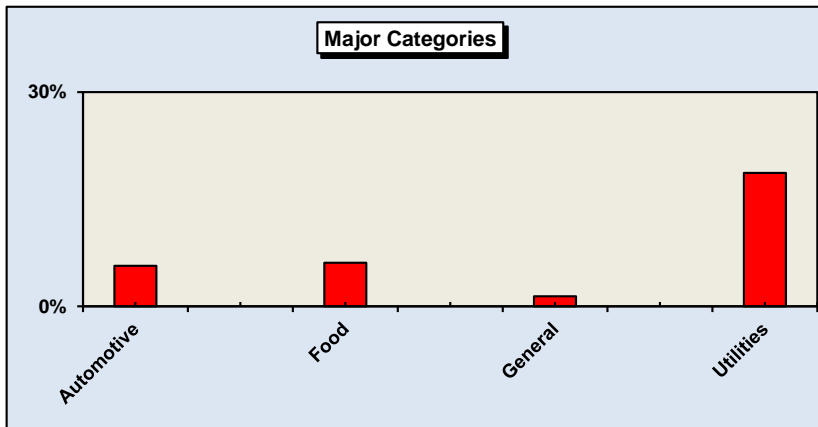
Important note in understanding year-to-year comparative basis within this report:

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.

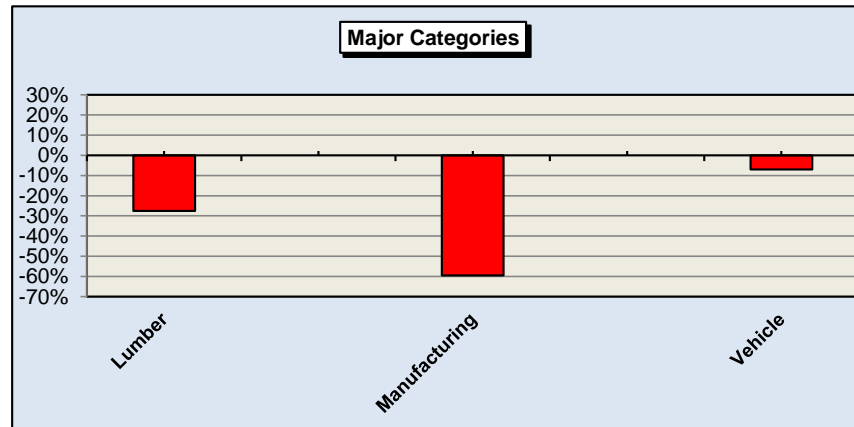
Sales Tax Activity

The *Automotive*, *Food*, *General* and *Utilities* categories all showed increases of 5.7%, 6.1%, 1.4%, and 18.7%, respectively, when compared to 2022 year to date.



Use Tax Activity

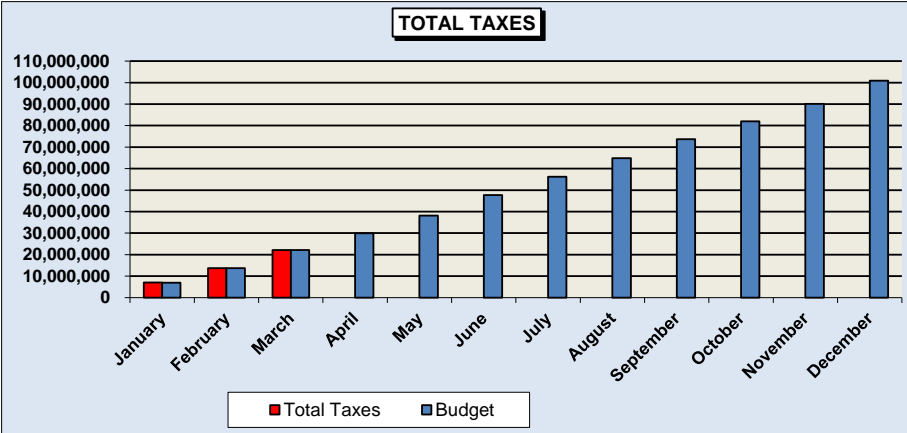
The *Lumber*, *Manufacturing*, and *Vehicle* categories all showed decreases of 27.6%, 59.5%, and 6.9%, respectively, when compared to 2022 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

**March
2023**

	Sales & Use 2023 BUDGET	Cumulative Sales & Use 2023 BUDGET	Cumulative % of 2023 Budget	Sales Tax 2023 ACTUAL	Use Tax 2023 ACTUAL	Total 2023 ACTUAL
January	6,937,887	6,937,887	6.9	6,071,380	950,731	7,022,111
February	6,792,775	13,730,663	13.6	5,898,305	813,788	6,712,093
March	8,451,428	22,182,090	22.0	7,298,324	1,070,802	8,369,126
April	7,718,547	29,900,637	29.6			-
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			-
Total	\$ 100,859,661			\$ 19,268,010	2,835,320	22,103,330



**Revenue Growth Per Fund / Current Year to Previous Year
March 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	8,972,469	1,842,555	10,815,024	9,209,571	1,365,451	10,575,022	2.6%	-25.9%	-2.22%	1.77%
PIF Fund	1,583,376	325,137	1,908,513	1,625,222	240,958	1,866,179	2.6%	-25.9%	-2.22%	1.77%
Streets Fund	3,988,060	812,888	4,800,948	4,093,778	602,404	4,696,182	2.7%	-25.9%	-2.18%	1.71%
Open Space	1,063,477	216,776	1,280,253	1,091,668	160,642	1,252,310	2.7%	-25.9%	-2.18%	1.71%
Public Safety	3,084,101	628,662	3,712,763	3,165,851	465,866	3,631,716	2.7%	-25.9%	-2.18%	1.71%
LURA	78,951	-	78,951	81,921	-	81,921	3.8%	0.0%	3.8%	-8.77%
All Funds Total	18,770,434	3,826,018	22,596,452	19,268,010	2,835,320	22,103,330	2.7%	-25.9%	-2.2%	1.71%
				Budgeted Increase			2.37%	-1.64%	1.71%	

General Fund The allocation of both the sales tax and the use tax to the General Fund is 85% of the 2% non-earmarked sales and use tax. The result after three months is that the General Fund sales and use tax is down by 2.22%. 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 three months, The PIF sales and use tax revenue decreased by 2.22%. 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 three months, the Street Fund sales and use tax revenue decreased by 2.18%. 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 three months, the Open Space Fund sales and use tax revenue decreased by 2.18%. 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 three months, Public Safety sales and use tax revenue decreased by 2.18%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

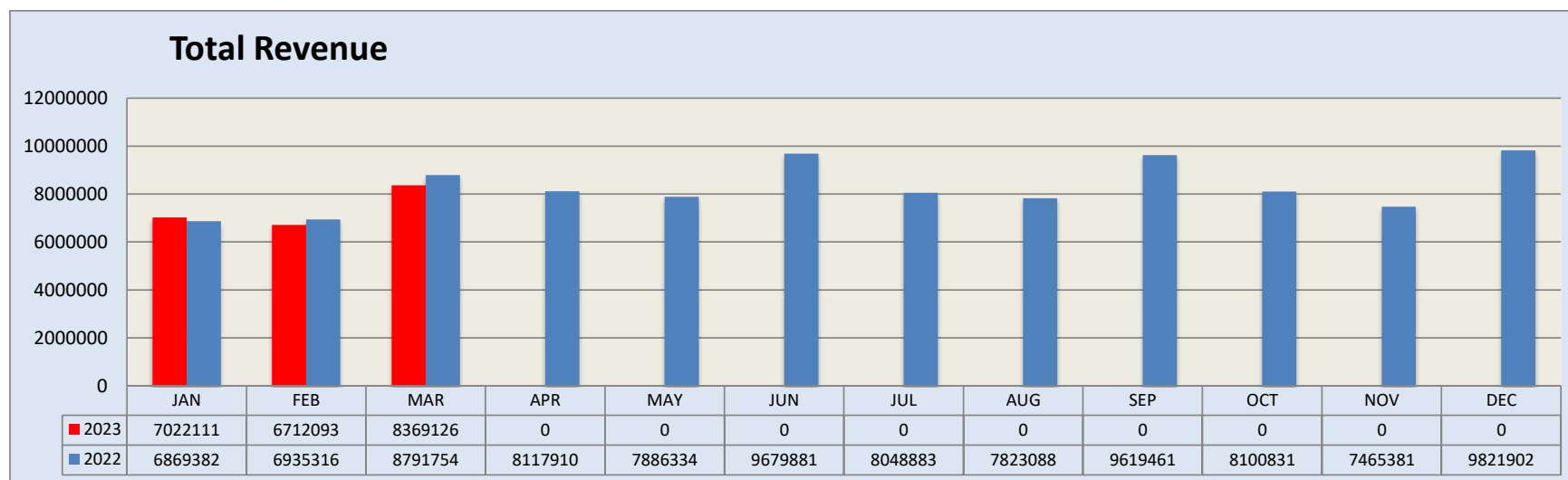
LURA For 2023, an amount of \$275,929 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

	March 2023	March 2022	INC (DEC)	2023 YTD 2023	2022 YTD 2022	INC (DEC)
Active Accounts	9,840	9,133	707	9,840	9,133	707
Net Taxable Sales	207,005,445	197,029,873	5.1 %	546,328,530	530,182,928	3.0 %
Net Sales Tax	7,213,465	6,868,258	5.0 %	19,007,111	18,290,937	3.9 %
Delinquent Sales Tax	53,526	39,961	-	192,404	362,558	-
Use Tax	1,040,342	1,870,728	(44.4) %	2,786,306	3,729,911	(25.3) %
Delinquent Use Tax	30,460	611	-	49,015	96,107	-
Other Revenue*	31,333	12,196	-	68,494	116,939	-
Total Revenue	8,369,126	8,791,754	(4.8) %	22,103,330	22,596,452	(2.2) %



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

March

2023

ACCOUNT GROUPS

01000 Apparel

	March 2023	March 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	94	92	2	94	92	2
Net Taxable Sales	3,852,674	3,832,132	0.5 %	8,791,452	9,235,694	(4.8) %
Net Sales Tax	133,710	132,754	0.7 %	305,414	322,671	(5.3) %
Delinquent Sales Tax	1,666	225	-	3,272	868	-
Use Tax	770	105	633.3 %	1,423	296	380.7 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	255	0	-	425	2,128	-
Total Revenue	136,401	133,084	2.5 %	310,534	325,963	(4.7) %
% of Total Revenue	1.6 %	1.5 %	0.1 %	1.4 %	1.4 %	0.0 %

02000 Automotive

Active Accounts	387	370	17	387	370	17
Net Taxable Sales	15,815,950	15,488,651	2.1 %	42,196,435	40,020,518	5.4 %
Net Sales Tax	552,719	531,637	4.0 %	1,449,860	1,371,843	5.7 %
Delinquent Sales Tax	2,681	4,135	-	35,642	24,880	-
Use Tax	4,817	4,484	7.4 %	13,092	8,728	50.0 %
Delinquent Use Tax	0	0	-	6,222	1,484	-
Other Revenue	325	0	-	4,751	2,147	-
Total Revenue	560,542	540,256	3.8 %	1,509,567	1,409,082	7.1 %
% of Total Revenue	6.7 %	6.1 %	0.6 %	6.8 %	6.2 %	0.6 %

03000 Food

Active Accounts	672	652	20	672	652	20
Net Taxable Sales	63,999,821	60,303,704	6.1 %	178,794,687	169,483,351	5.5 %
Net Sales Tax	2,244,631	2,113,685	6.2 %	6,257,698	5,897,893	6.1 %
Delinquent Sales Tax	7,423	3,966	-	33,668	51,720	-
Use Tax	11,625	15,567	(25.3) %	41,227	39,950	3.2 %
Delinquent Use Tax	0	0	-	10,134	10,164	-
Other Revenue	10,145	0	-	22,492	14,310	-
Total Revenue	2,273,824	2,133,218	6.6 %	6,365,219	6,014,037	5.8 %
% of Total Revenue	27.2 %	24.3 %	2.9 %	28.8 %	26.6 %	2.2 %

SALES AND USE TAX

March

2023

ACCOUNT GROUPS

04000 Home Furnishings

	March 2023	March 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	386	373	13	386	373	13
Net Taxable Sales	5,359,366	5,660,761	(5.3) %	14,027,360	14,566,618	(3.7) %
Net Sales Tax	187,259	197,904	(5.4) %	489,145	507,848	(3.7) %
Delinquent Sales Tax	104	375	-	1,661	1,450	-
Use Tax	1,663	878	89.4 %	4,216	5,626	(25.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,182	46	-	2,057	339	-
Total Revenue	190,208	199,203	(4.5) %	497,079	515,263	(3.5) %
% of Total Revenue	2.3 %	2.3 %	0.0 %	2.2 %	2.3 %	(0.1) %

05000 General

Active Accounts	1,532	1,208	324	1,532	1,208	324
Net Taxable Sales	48,930,206	47,612,794	2.8 %	131,895,422	130,043,131	1.4 %
Net Sales Tax	1,680,553	1,670,168	0.6 %	4,570,313	4,507,564	1.4 %
Delinquent Sales Tax	34,258	5,846	-	65,567	67,944	-
Use Tax	4,446	8,161	(45.5) %	15,738	18,326	(14.1) %
Delinquent Use Tax	11,543	0	-	11,648	18,520	-
Other Revenue	10,950	801	-	19,025	12,020	-
Total Revenue	1,741,750	1,684,976	3.4 %	4,682,291	4,624,374	1.3 %
% of Total Revenue	20.8 %	19.2 %	1.6 %	21.2 %	20.5 %	0.7 %

06000 Lodging

Active Accounts	188	155	33	188	155	33
Net Taxable Sales	2,086,429	2,235,661	(6.7) %	5,330,133	5,297,206	0.6 %
Net Sales Tax	73,161	67,291	8.7 %	180,491	163,472	10.4 %
Delinquent Sales Tax	0	10,742	-	6,429	21,955	-
Use Tax	63	835	(92.5) %	460	979	(53.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	329	5,031	-	1,046	6,557	-
Total Revenue	73,553	83,899	(12.3) %	188,426	192,963	(2.4) %
% of Total Revenue	0.9 %	1.0 %	(0.1) %	0.9 %	0.9 %	0.0 %

SALES AND USE TAX

March

2023

ACCOUNT GROUPS

07000 Lumber

	March 2023	March 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	1,033	942	91	1,033	942	91
Net Taxable Sales	15,732,725	14,649,837	7.4 %	35,431,379	33,632,652	5.3 %
Net Sales Tax	552,256	508,609	8.6 %	1,243,310	1,158,184	7.3 %
Delinquent Sales Tax	191	5,865	-	1,757	15,358	-
Use Tax	350,703	573,721	(38.9) %	805,417	1,112,236	(27.6) %
Delinquent Use Tax	64	32	-	1,199	123	-
Other Revenue	37	1,047	-	887	1,689	-
Total Revenue	903,251	1,089,274	(17.1) %	2,052,570	2,287,590	(10.3) %
% of Total Revenue	10.8 %	12.4 %	(1.6) %	9.3 %	10.1 %	(0.8) %

08000 Professional

Active Accounts	2,157	2,013	144	2,157	2,013	144
Net Taxable Sales	4,079,576	4,519,754	(9.7) %	9,841,373	9,666,016	1.8 %
Net Sales Tax	141,051	155,260	(9.2) %	338,280	331,463	2.1 %
Delinquent Sales Tax	1,226	2,160	-	4,589	5,430	-
Use Tax	14,624	11,861	23.3 %	39,016	39,611	(1.5) %
Delinquent Use Tax	0	143	-	788	2,440	-
Other Revenue	3,085	3,486	-	4,032	5,352	-
Total Revenue	159,986	172,910	(7.5) %	386,705	384,296	0.6 %
% of Total Revenue	1.9 %	2.0 %	(0.1) %	1.7 %	1.7 %	0.0 %

09000 Public Utility

Active Accounts	385	380	5	385	380	5
Net Taxable Sales	16,644,122	16,044,490	3.7 %	54,629,828	45,989,177	18.8 %
Net Sales Tax	585,773	564,340	3.8 %	1,920,145	1,617,656	18.7 %
Delinquent Sales Tax	1	449	-	4,068	1,634	-
Use Tax	6,572	5,878	11.8 %	15,242	19,109	(20.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3	231	-	66	333	-
Total Revenue	592,349	570,898	3.8 %	1,939,521	1,638,732	18.4 %
% of Total Revenue	7.1 %	6.5 %	0.6 %	8.8 %	7.3 %	1.5 %

SALES AND USE TAX

March

2023

ACCOUNT GROUPS

10000 Unclassified

	March 2023	March 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	2,656	2,577	79	2,656	2,577	79
Net Taxable Sales	27,547,583	23,887,167	15.3 %	58,552,051	58,382,157	0.3 %
Net Sales Tax	960,056	830,094	15.7 %	2,023,344	1,912,153	5.8 %
Delinquent Sales Tax	5,013	5,416	-	27,662	169,439	-
Use Tax	55,480	29,794	86.2 %	127,665	61,050	109.1 %
Delinquent Use Tax	6,319	341	-	6,322	5,297	-
Other Revenue	4,828	1,423	-	13,242	17,588	-
Total Revenue	1,031,696	867,068	19.0 %	2,198,235	2,165,527	1.5 %
% of Total Revenue	12.3 %	9.9 %	2.4 %	9.9 %	9.6 %	0.3 %

11000 Home Occupations

Active Accounts	155	163	(8)	155	163	(8)
Net Taxable Sales	754,145	949,428	(20.6) %	1,702,624	1,948,125	(12.6) %
Net Sales Tax	26,052	32,778	(20.5) %	58,752	66,980	(12.3) %
Delinquent Sales Tax	89	89	-	214	393	-
Use Tax	1	4	(75.0) %	9	5	80.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	94	0	-	98	21	-
Total Revenue	26,236	32,871	(20.2) %	59,073	67,399	(12.4) %
% of Total Revenue	0.3 %	0.4 %	(0.1) %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

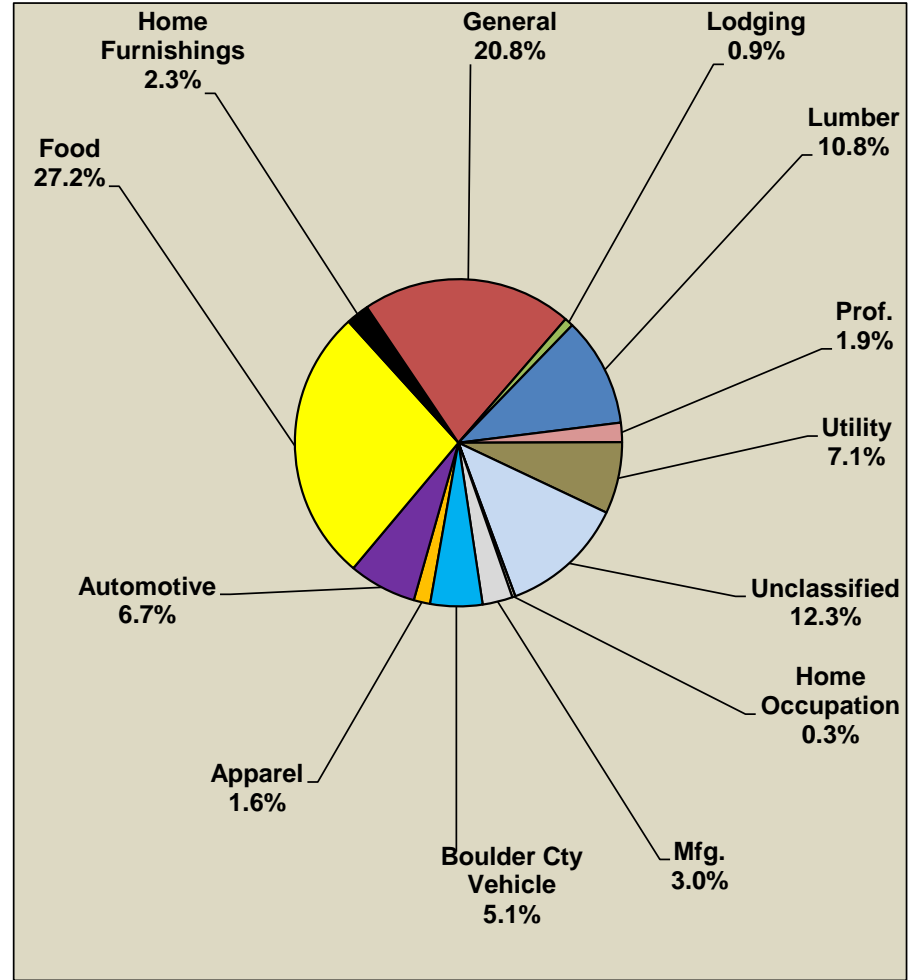
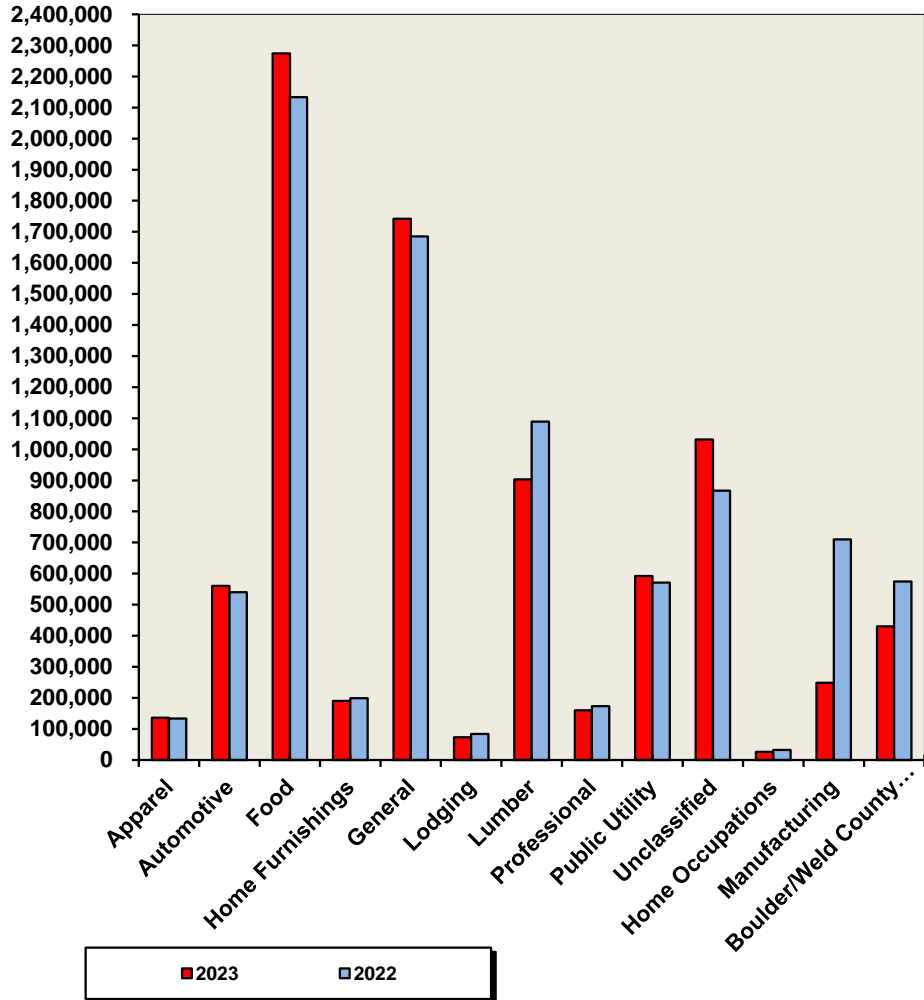
Active Accounts	194	207	(13)	194	207	(13)
Net Taxable Sales	2,202,848	1,845,494	19.4 %	5,135,786	11,918,283	(56.9) %
Net Sales Tax	76,244	63,738	19.6 %	170,359	433,210	(60.7) %
Delinquent Sales Tax	874	693	-	7,875	1,487	-
Use Tax	159,167	645,055	(75.3) %	411,006	1,014,236	(59.5) %
Delinquent Use Tax	12,534	95	-	12,702	58,079	-
Other Revenue	100	131	-	373	54,455	-
Total Revenue	248,919	709,712	(64.9) %	602,315	1,561,467	(61.4) %
% of Total Revenue	3.0 %	8.1 %	(5.1) %	2.7 %	6.9 %	(4.2) %

00000 Boulder/Weld County Vehicle

Use Tax	430,411	574,385	(25.1) %	1,311,795	1,409,759	(6.9) %
% of Total Revenue	5.1 %	6.5 %	(1.4) %	5.9 %	6.2 %	(0.3) %

Net Sales & Use Tax by Industry Type

For The Month Of
March
2023



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		March		INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
			2023	2022				
Apparel 01000	94	Net Taxable Sales	3,852,674	3,832,132	0.5 %	8,791,452	9,235,694	(4.8) %
		Total Revenue	136,401	133,084	2.5 %	310,534	325,963	(4.7) %
Automotive 02000	387	Net Taxable Sales	15,815,950	15,488,651	2.1 %	42,196,435	40,020,518	5.4 %
		Total Revenue	560,542	540,256	3.8 %	1,509,567	1,409,082	7.1 %
Food 03000	672	Net Taxable Sales	63,999,821	60,303,704	6.1 %	178,794,687	169,483,351	5.5 %
		Total Revenue	2,273,824	2,133,218	6.6 %	6,365,219	6,014,037	5.8 %
Home Furnishings 04000	386	Net Taxable Sales	5,359,366	5,660,761	(5.3) %	14,027,360	14,566,618	(3.7) %
		Total Revenue	190,208	199,203	(4.5) %	497,079	515,263	(3.5) %
General 05000	1,532	Net Taxable Sales	48,930,206	47,612,794	2.8 %	131,895,422	130,043,131	1.4 %
		Total Revenue	1,741,750	1,684,976	3.4 %	4,682,291	4,624,374	1.3 %
Lodging 06000	188	Net Taxable Sales	2,086,429	2,235,661	(6.7) %	5,330,133	5,297,206	0.6 %
		Total Revenue	73,553	83,899	(12.3) %	188,426	192,963	(2.4) %
Lumber 07000	1,033	Net Taxable Sales	15,732,725	14,649,837	7.4 %	35,431,379	33,632,652	5.3 %
		Total Revenue	903,251	1,089,274	(17.1) %	2,052,570	2,287,590	(10.3) %
Professional 08000	2,157	Net Taxable Sales	4,079,576	4,519,754	(9.7) %	9,841,373	9,666,016	1.8 %
		Total Revenue	159,986	172,910	(7.5) %	386,705	384,296	0.6 %
Public Utility 09000	385	Net Taxable Sales	16,644,122	16,044,490	3.7 %	54,629,828	45,989,177	18.8 %
		Total Revenue	592,349	570,898	3.8 %	1,939,521	1,638,732	18.4 %
Unclassified 10000	2,656	Net Taxable Sales	27,547,583	23,887,167	15.3 %	58,552,051	58,382,157	0.3 %
		Total Revenue	1,031,696	867,068	19.0 %	2,198,235	2,165,527	1.5 %
Home Occupations 11000	155	Net Taxable Sales	754,145	949,428	(20.6) %	1,702,624	1,948,125	(12.6) %
		Total Revenue	26,236	32,871	(20.2) %	59,073	67,399	(12.4) %
Manufacturing 12000	194	Net Taxable Sales	2,202,848	1,845,494	19.4 %	5,135,786	11,918,283	(56.9) %
		Total Revenue	248,919	709,712	(64.9) %	602,315	1,561,467	(61.4) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	430,411	574,385	(25.1) %	1,311,795	1,409,759	(6.9) %
GRAND TOTALS	9,841	Net Taxable Sales	207,005,445	197,029,873	5.1 %	546,328,530	530,182,928	3.0 %
		Total Revenue	8,369,126	8,791,754	(4.8) %	22,103,330	22,596,452	(2.2) %

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

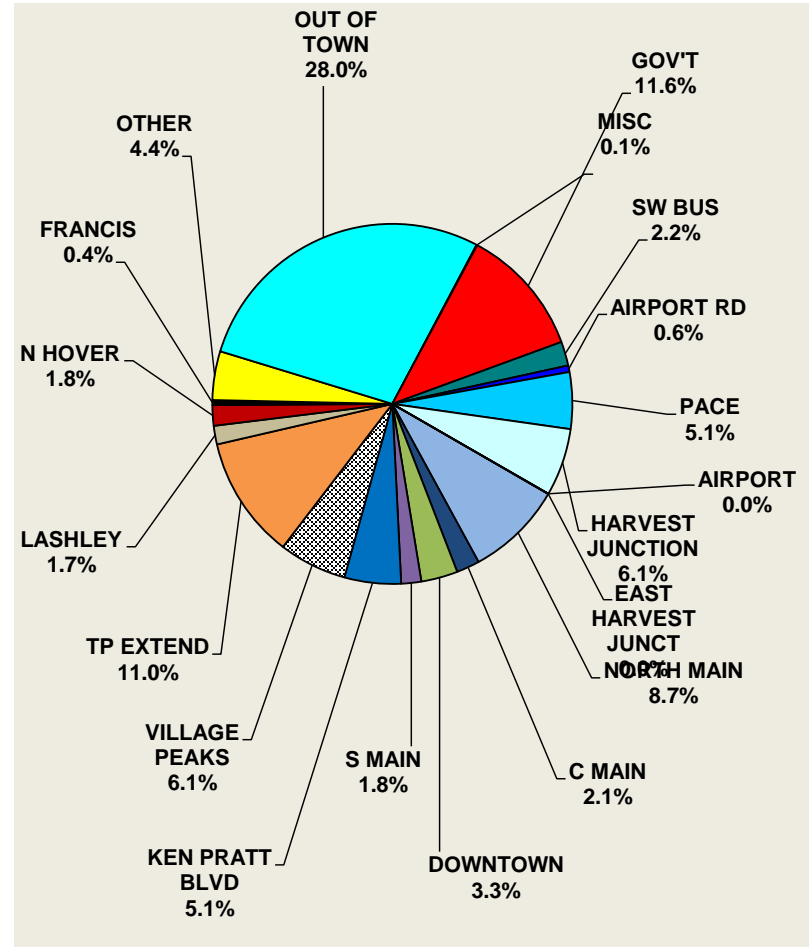
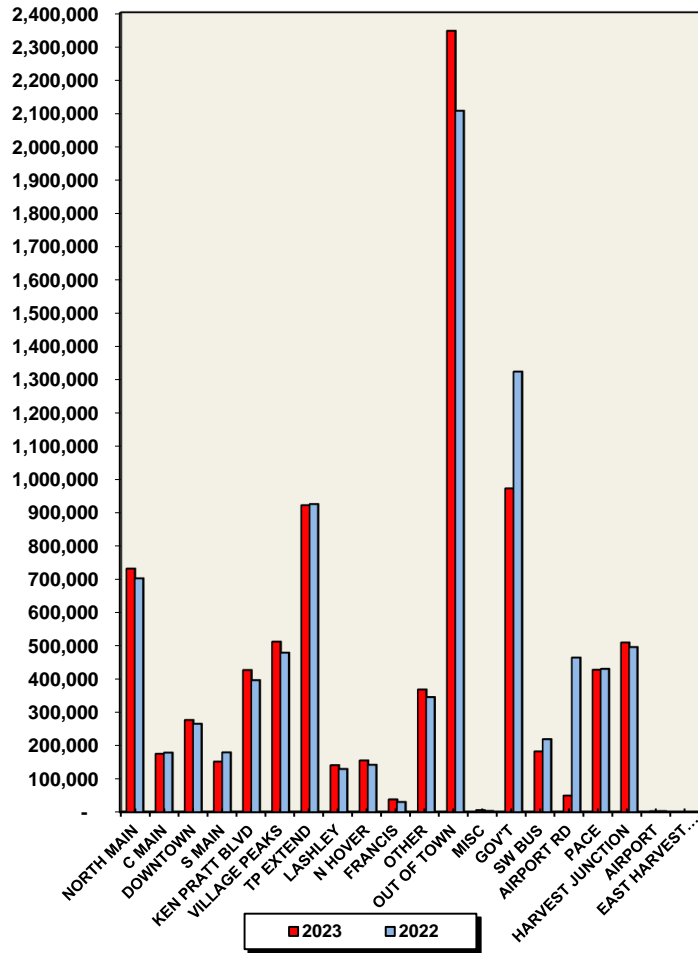
March

2023

LOCATION		% OF TOTAL	March 2023	March 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	9.9%	20,559,646	19,723,380	4.2 %	57,068,918	54,546,508	4.6 %
	Total Revenue	8.7%	729,643	700,418	4.2 %	2,027,893	1,949,820	4.0 %
CENTRAL MAIN	Net Taxable Sales	2.3%	4,771,022	5,320,592	(10.3) %	12,573,614	13,247,113	(5.1) %
	Total Revenue	2.1%	174,108	177,408	(1.9) %	456,548	457,579	(0.2) %
DOWNTOWN	Net Taxable Sales	3.7%	7,751,430	7,326,090	5.8 %	20,354,396	18,343,311	11.0 %
	Total Revenue	3.3%	275,140	263,767	4.3 %	719,142	646,866	11.2 %
SOUTH MAIN	Net Taxable Sales	2.1%	4,258,486	4,919,929	(13.4) %	12,164,097	12,295,490	(1.1) %
	Total Revenue	1.8%	150,715	178,318	(15.5) %	430,067	442,537	(2.8) %
KEN PRATT BOULEVARD	Net Taxable Sales	5.8%	11,970,351	11,217,183	6.7 %	32,061,263	29,715,116	7.9 %
	Total Revenue	5.1%	424,884	394,418	7.7 %	1,140,712	1,046,412	9.0 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.9%	14,256,616	13,295,497	7.2 %	41,068,540	39,525,066	3.9 %
	Total Revenue	6.1%	510,132	476,934	7.0 %	1,473,314	1,424,018	3.5 %
TW PKS SQ EXTENDED	Net Taxable Sales	12.6%	26,154,581	26,035,157	0.5 %	69,815,338	72,002,763	(3.0) %
	Total Revenue	11.0%	920,012	923,583	(0.4) %	2,488,716	2,592,902	(4.0) %
LASHLEY	Net Taxable Sales	1.9%	3,930,247	3,584,417	9.6 %	10,626,134	10,386,614	2.3 %
	Total Revenue	1.7%	139,814	128,501	8.8 %	378,476	370,654	2.1 %
NORTH HOVER	Net Taxable Sales	2.1%	4,342,917	3,969,562	9.4 %	11,939,232	11,482,017	4.0 %
	Total Revenue	1.8%	154,154	140,863	9.4 %	423,055	406,678	4.0 %
FRANCIS	Net Taxable Sales	0.4%	771,985	839,643	(8.1) %	2,207,575	2,309,249	(4.4) %
	Total Revenue	0.4%	37,392	29,692	25.9 %	87,649	81,757	7.2 %
ALL OTHERS	Net Taxable Sales	4.1%	8,509,276	8,168,973	4.2 %	20,606,349	20,367,391	1.2 %
	Total Revenue	4.4%	366,536	343,760	6.6 %	896,220	943,394	(5.0) %
OUT OF TOWN	Net Taxable Sales	31.8%	65,737,108	59,260,148	10.9 %	163,245,279	148,574,373	9.9 %
	Total Revenue	28.0%	2,345,482	2,105,222	11.4 %	5,815,367	5,303,716	9.6 %
MISCELLANEOUS	Net Taxable Sales	0.1%	152,809	78,565	94.5 %	294,112	332,914	(11.7) %
	Total Revenue	0.1%	5,323	2,829	88.2 %	10,360	11,776	(12.0) %
CITY, BLDR CO	Net Taxable Sales	2.8%	5,781,391	5,458,310	5.9 %	18,235,329	16,776,660	8.7 %
	Total Revenue	11.6%	970,586	1,321,452	(26.6) %	2,736,130	3,087,735	(11.4) %
SW BUSINESS	Net Taxable Sales	1.2%	2,529,798	2,362,908	7.1 %	6,720,893	12,651,368	(46.9) %
	Total Revenue	2.2%	181,066	217,758	(16.8) %	451,002	840,303	(46.3) %
AIRPORT ROAD	Net Taxable Sales	0.3%	534,857	498,288	7.3 %	1,470,551	1,341,497	9.6 %
	Total Revenue	0.6%	48,892	462,224	(89.4) %	102,953	580,943	(82.3) %
PACE	Net Taxable Sales	5.4%	11,209,856	10,947,145	2.4 %	32,016,530	31,397,706	2.0 %
	Total Revenue	5.1%	425,682	428,407	(0.6) %	1,239,976	1,173,494	5.7 %
HARVEST JUNCTION	Net Taxable Sales	6.6%	13,741,019	13,966,126	(1.6) %	33,751,722	34,752,064	(2.9) %
	Total Revenue	6.1%	507,505	493,744	2.8 %	1,220,388	1,229,865	(0.8) %
AIRPORT	Net Taxable Sales	0.0%	42,050	57,960	(27.4) %	108,658	135,708	(19.9) %
	Total Revenue	0.0%	2,060	2,456	(16.1) %	5,362	6,003	(10.7) %
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%	207,005,445	197,029,873	5.1 %	546,328,530	530,182,928	3.0 %
	Total Revenue	100%	8,369,126	8,791,754	(4.8) %	22,103,330	22,596,452	(2.2) %

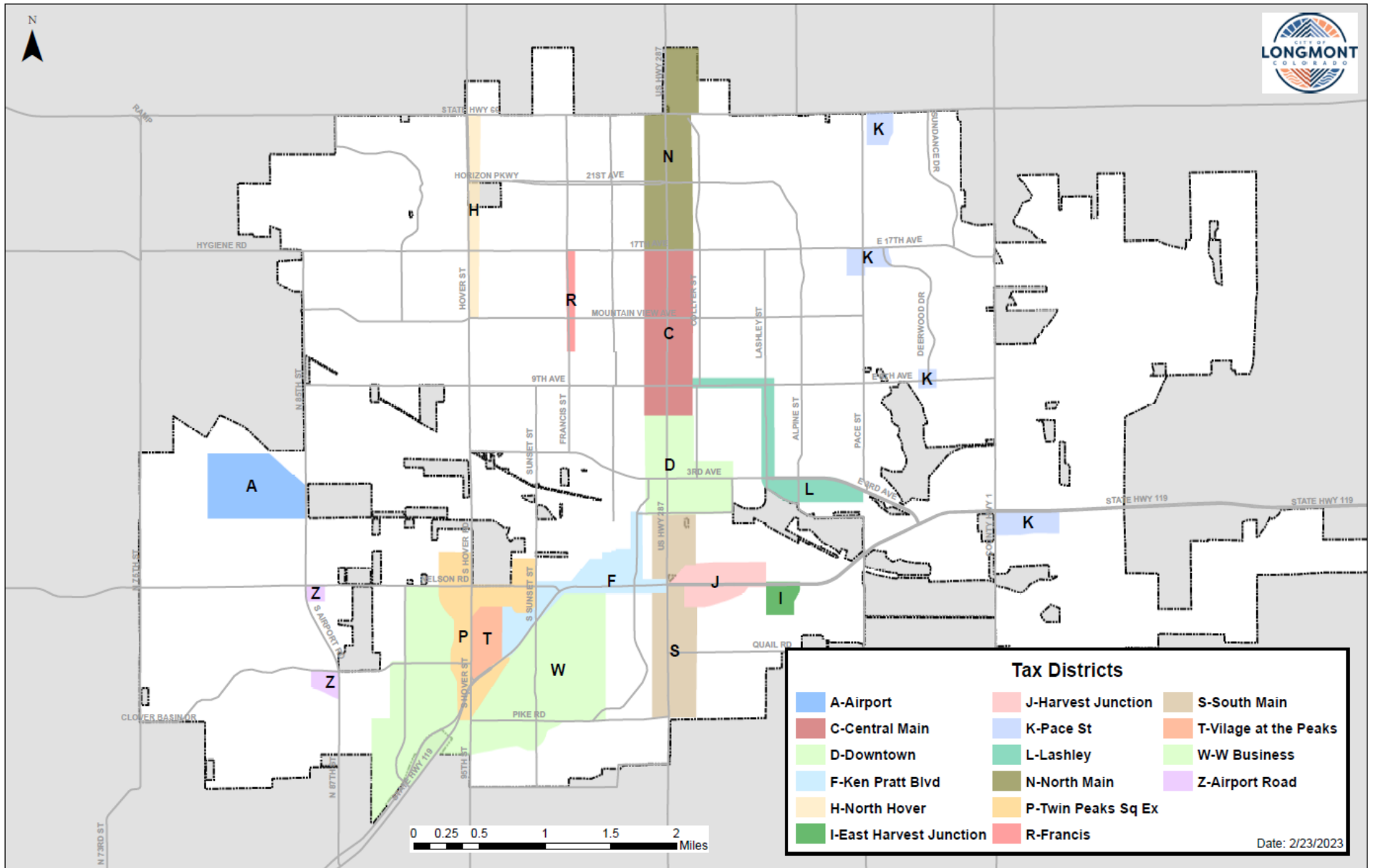
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
**March
2023**



DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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



LODGERS TAX

March

2023

	2023 MONTHLY	PERCENT CHANGE	2022 MONTHLY	2023 YTD	PERCENT CHANGE	2022 YTD
January	24,966	3.2 %	24,203	24,966	3.2 %	24,203
February	36,434	(3.0) %	37,559	61,400	(0.6) %	61,763
March	39,802	10.3 %	36,093	101,202	3.4 %	97,855
April		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	<u><u>\$ 101,202</u></u>	3.4 %	<u><u>\$ 97,855</u></u>			

SPECIAL MARIJUANA TAX

March
2023

	2023 MONTHLY	PERCENT CHANGE	2022 MONTHLY	2023 YTD	PERCENT CHANGE	2022 YTD
January	46,513	(1.1) %	47,054	46,513	(1.1) %	47,054
February	43,392	(6.6) %	46,468	89,905	(3.9) %	93,522
March	50,707	(0.9) %	51,147	140,613	(2.8) %	144,669
April		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	<u><u>\$ 140,613</u></u>	(2.8) %	<u><u>\$ 144,669</u></u>			