

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**May 2023**

#### SUMMARY

Total Taxes This Month:	\$	<b>8,659,525</b>
Compared to Last Year:		<b>7,886,334</b>
Percentage change:		<b>9.8%</b>

#### CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodger Tax	17
Special Marijuana Tax	18

# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## May 2023

### Overview

**Month of May:** Total Sales and Use Tax for the month of May increased overall by 9.8% compared to last year. Current Sales Tax collection increased by 7.1% and current Use Tax collection increased 55.8%.

**Year to Date:** Total Sales and Use Tax through May decreased by 0.1% for 2023. The Sales Tax component increased by 2.9% and the Use Tax component decreased by 15.7%.

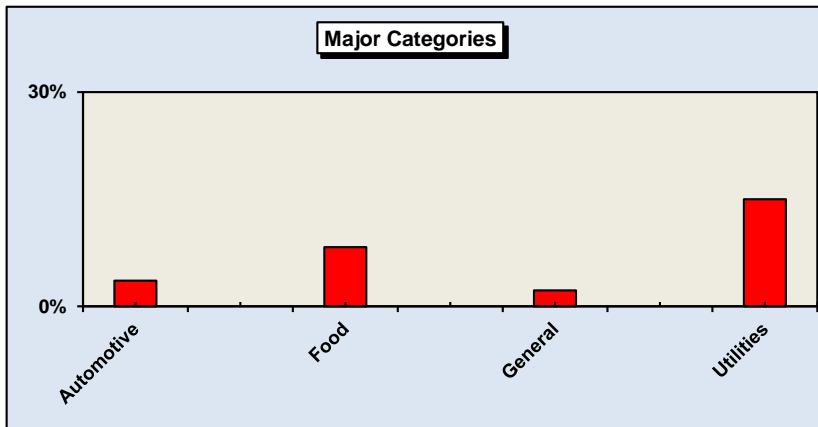
**Important note in understanding year-to-year comparative basis within this report:**

**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.

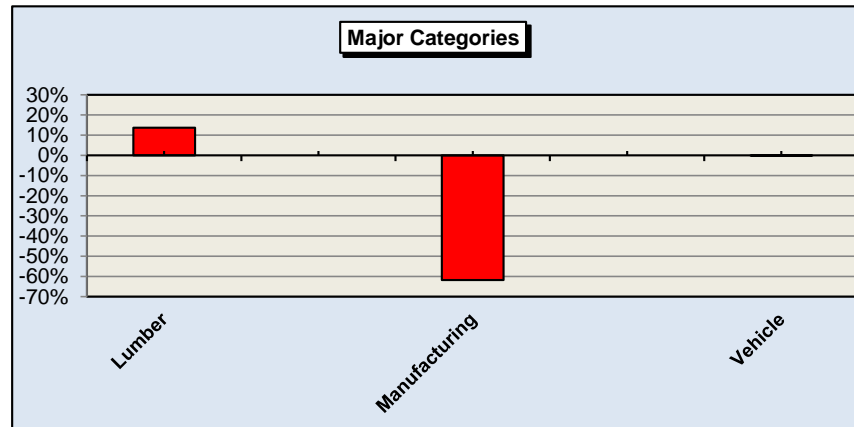
### Sales Tax Activity

The *Automotive*, *Food*, *General* and *Utilities* categories all showed increases of 3.6%, 8.3%, 2.2%, and 15.0%, respectively, when compared to 2022 year to date.



### Use Tax Activity

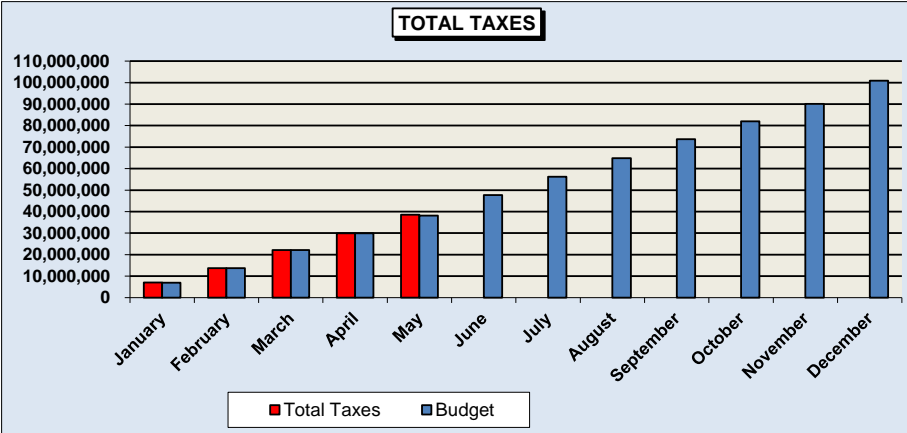
The *Lumber* category increased 13.6%. However, *Manufacturing*, and *Vehicle* categories showed decreases of 61.8% and 0.2%, respectively, when compared to 2022 year to date.



# SALES & USE TAX - BUDGET TO ACTUAL

**May  
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	6,632,446	1,151,018	7,783,464
May	8,228,829	38,129,467	37.8	7,245,341	1,414,185	8,659,526
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>\$ 33,145,796</b>	<b>5,400,523</b>	<b>38,546,320</b>



**Revenue Growth Per Fund / Current Year to Previous Year  
May 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	15,389,966	3,084,386	18,474,352	15,843,558	2,600,817	18,444,375	2.9%	-15.7%	-0.16%	1.77%
PIF Fund	2,715,879	544,284	3,260,163	2,795,924	458,964	3,254,887	2.9%	-15.7%	-0.16%	1.77%
Streets Fund	6,840,534	1,360,755	8,201,290	7,042,321	1,147,419	8,189,740	2.9%	-15.7%	-0.14%	1.71%
Open Space	1,824,132	362,874	2,187,006	1,877,942	305,979	2,183,921	2.9%	-15.7%	-0.14%	1.71%
Public Safety	5,290,010	1,052,346	6,342,356	5,446,060	887,344	6,333,404	2.9%	-15.7%	-0.14%	1.71%
LURA	135,530	-	135,530	139,991	-	139,991	3.3%	0.0%	3.3%	-8.77%
All Funds Total	32,196,051	6,404,645	38,600,697	33,145,796	5,400,523	38,546,320	2.9%	-15.7%	-0.1%	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 five months is that the General Fund sales and use tax is down by 0.16%. 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 five months, The PIF sales and use tax revenue decreased by 0.16%. 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 five months, the Street Fund sales and use tax revenue decreased by 0.14%. 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 five months, the Open Space Fund sales and use tax revenue decreased by 0.14%. 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 five months, Public Safety sales and use tax revenue decreased by 0.14%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

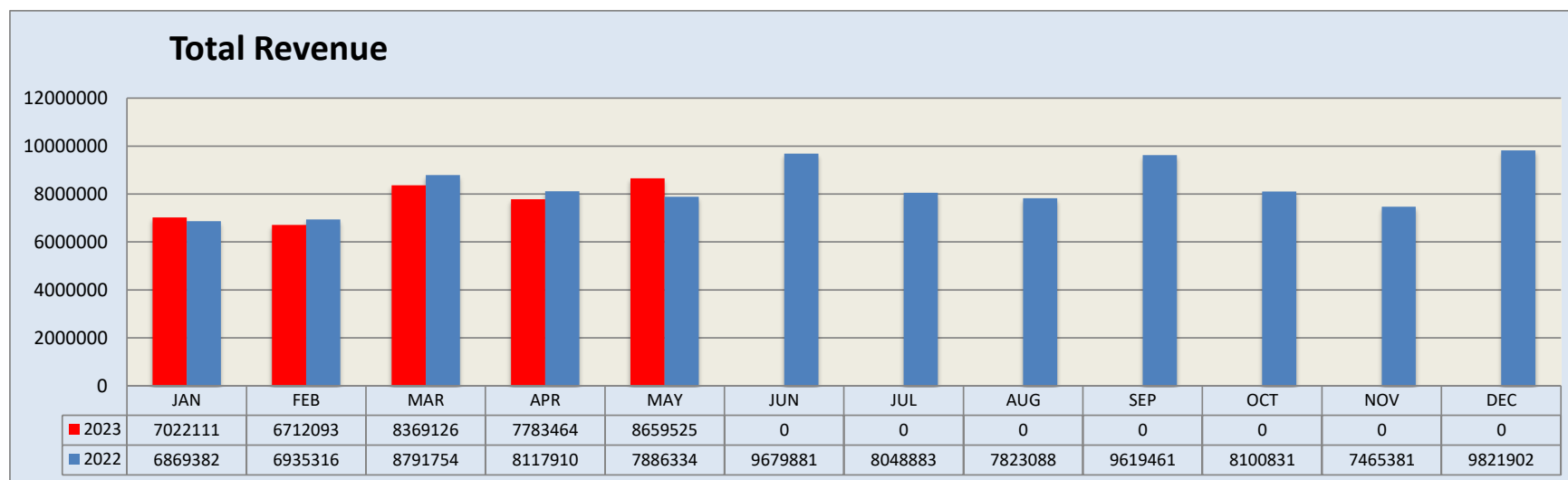
**LURA** For 2023, an amount of \$275,929 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax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

	May 2023	May 2022	INC (DEC)	2023 YTD 2023	2022 YTD 2022	INC (DEC)
Active Accounts	9,977	9,210	767	9,977	9,210	767
Net Taxable Sales	205,515,225	194,081,857	5.9 %	940,970,894	909,575,845	3.5 %
<b>Net Sales Tax</b>	7,191,075	6,715,184	<b>7.1 %</b>	32,675,791	31,472,397	<b>3.8 %</b>
Delinquent Sales Tax	36,265	141,993	-	365,572	551,761	-
<b>Use Tax</b>	1,397,411	897,148	<b>55.8 %</b>	5,327,902	6,211,437	<b>(14.2) %</b>
Delinquent Use Tax	16,774	92,877	-	72,623	193,208	-
Other Revenue*	18,000	39,132	-	104,431	171,893	-
<b>Total Revenue</b>	<b>8,659,525</b>	<b>7,886,334</b>	<b>9.8 %</b>	<b>38,546,319</b>	<b>38,600,696</b>	<b>(0.1) %</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

May

2023

## ACCOUNT GROUPS

### 01000 Apparel

	May 2023	May 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	94	94	0	94	94	0
Net Taxable Sales	2,589,725	3,540,942	(26.9) %	14,857,384	16,238,814	(8.5) %
<b>Net Sales Tax</b>	89,579	124,444	<b>(28.0) %</b>	504,146	568,133	<b>(11.3) %</b>
Delinquent Sales Tax	1,328	0	-	17,637	1,482	-
<b>Use Tax</b>	43	38	<b>13.2 %</b>	1,946	377	<b>416.2 %</b>
Delinquent Use Tax	0	0	-	4,322	0	-
Other Revenue	161	153	-	4,435	2,351	-
<b>Total Revenue</b>	<b>91,111</b>	<b>124,635</b>	<b>(26.9) %</b>	<b>532,486</b>	<b>572,343</b>	<b>(7.0) %</b>
% of Total Revenue	1.1 %	1.6 %	(0.5) %	1.4 %	1.5 %	(0.1) %

### 02000 Automotive

Active Accounts	389	365	24	389	365	24
Net Taxable Sales	15,676,431	14,733,383	6.4 %	71,671,263	69,447,123	3.2 %
<b>Net Sales Tax</b>	545,152	513,191	<b>6.2 %</b>	2,479,365	2,393,637	<b>3.6 %</b>
Delinquent Sales Tax	5,596	4,248	-	41,373	36,592	-
<b>Use Tax</b>	4,666	1,802	<b>158.9 %</b>	21,704	12,569	<b>72.7 %</b>
Delinquent Use Tax	0	0	-	6,222	1,484	-
Other Revenue	2,254	960	-	10,617	4,330	-
<b>Total Revenue</b>	<b>557,668</b>	<b>520,201</b>	<b>7.2 %</b>	<b>2,559,281</b>	<b>2,448,612</b>	<b>4.5 %</b>
% of Total Revenue	6.4 %	6.6 %	(0.2) %	6.6 %	6.3 %	0.3 %

### 03000 Food

Active Accounts	690	644	46	690	644	46
Net Taxable Sales	75,400,798	65,079,105	15.9 %	319,893,293	296,266,419	8.0 %
<b>Net Sales Tax</b>	2,647,902	2,258,711	<b>17.2 %</b>	11,164,649	10,311,115	<b>8.3 %</b>
Delinquent Sales Tax	6,388	33,484	-	84,976	102,539	-
<b>Use Tax</b>	45,395	9,365	<b>384.7 %</b>	103,927	61,027	<b>70.3 %</b>
Delinquent Use Tax	576	3,782	-	10,950	14,476	-
Other Revenue	8,372	11,714	-	30,864	39,222	-
<b>Total Revenue</b>	<b>2,708,633</b>	<b>2,317,056</b>	<b>16.9 %</b>	<b>11,395,366</b>	<b>10,528,379</b>	<b>8.2 %</b>
% of Total Revenue	31.3 %	29.4 %	1.9 %	29.6 %	27.3 %	2.3 %

# SALES AND USE TAX

May

2023

## ACCOUNT GROUPS

### 04000 Home Furnishings

	May 2023	May 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	387	372	15	387	372	15
Net Taxable Sales	3,722,672	4,846,266	(23.2) %	21,794,968	24,797,374	(12.1) %
<b>Net Sales Tax</b>	129,870	169,041	<b>(23.2) %</b>	758,234	865,239	<b>(12.4) %</b>
Delinquent Sales Tax	324	726	-	2,506	2,642	-
<b>Use Tax</b>	1,154	443	<b>160.5 %</b>	6,279	6,574	<b>(4.5) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,428	78	-	4,485	507	-
<b>Total Revenue</b>	<b>133,776</b>	<b>170,288</b>	<b>(21.4) %</b>	<b>771,504</b>	<b>874,962</b>	<b>(11.8) %</b>
% of Total Revenue	1.5 %	2.2 %	(0.7) %	2.0 %	2.3 %	(0.3) %

### 05000 General

Active Accounts	1,594	1,252	342	1,594	1,252	342
Net Taxable Sales	51,048,936	48,165,705	6.0 %	229,411,431	223,567,963	2.6 %
<b>Net Sales Tax</b>	1,792,772	1,693,106	<b>5.9 %</b>	7,966,404	7,792,771	<b>2.2 %</b>
Delinquent Sales Tax	4,966	3,258	-	103,382	76,419	-
<b>Use Tax</b>	5,067	10,293	<b>(50.8) %</b>	26,010	33,285	<b>(21.9) %</b>
Delinquent Use Tax	74	0	-	11,729	18,520	-
Other Revenue	633	2,625	-	22,718	14,823	-
<b>Total Revenue</b>	<b>1,803,512</b>	<b>1,709,282</b>	<b>5.5 %</b>	<b>8,130,243</b>	<b>7,935,818</b>	<b>2.4 %</b>
% of Total Revenue	20.8 %	21.7 %	(0.9) %	21.1 %	20.6 %	0.5 %

### 06000 Lodging

Active Accounts	189	164	25	189	164	25
Net Taxable Sales	3,039,126	3,255,412	(6.6) %	10,288,081	10,349,926	(0.6) %
<b>Net Sales Tax</b>	106,891	103,626	<b>3.2 %</b>	354,380	330,121	<b>7.3 %</b>
Delinquent Sales Tax	0	9,342	-	6,785	31,336	-
<b>Use Tax</b>	30	772	<b>(96.1) %</b>	516	1,753	<b>(70.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	1,082	6,566	-
<b>Total Revenue</b>	<b>106,921</b>	<b>113,740</b>	<b>(6.0) %</b>	<b>362,763</b>	<b>369,776</b>	<b>(1.9) %</b>
% of Total Revenue	1.2 %	1.4 %	(0.2) %	0.9 %	1.0 %	(0.1) %

# SALES AND USE TAX

May

2023

## ACCOUNT GROUPS

### 07000 Lumber

	May 2023	May 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	1,040	953	87	1,040	953	87
Net Taxable Sales	16,403,977	16,695,542	(1.7) %	66,712,366	65,495,050	1.9 %
<b>Net Sales Tax</b>	574,876	579,219	<b>(0.7) %</b>	2,316,387	2,270,249	<b>2.0 %</b>
Delinquent Sales Tax	2,655	8,342	-	9,383	24,830	-
<b>Use Tax</b>	581,716	158,824	<b>266.3 %</b>	1,739,415	1,530,665	<b>13.6 %</b>
Delinquent Use Tax	1,570	0	-	4,496	123	-
Other Revenue	609	940	-	2,315	2,646	-
<b>Total Revenue</b>	<b>1,161,426</b>	<b>747,325</b>	<b>55.4 %</b>	<b>4,071,996</b>	<b>3,828,513</b>	<b>6.4 %</b>
% of Total Revenue	13.4 %	9.5 %	3.9 %	10.6 %	9.9 %	0.7 %

### 08000 Professional

Active Accounts	2,185	2,025	160	2,185	2,025	160
Net Taxable Sales	3,002,344	3,435,198	(12.6) %	15,789,658	16,117,345	(2.0) %
<b>Net Sales Tax</b>	103,475	96,833	<b>6.9 %</b>	540,555	532,036	<b>1.6 %</b>
Delinquent Sales Tax	1,353	23,838	-	10,149	30,543	-
<b>Use Tax</b>	12,221	5,704	<b>114.3 %</b>	60,132	57,734	<b>4.2 %</b>
Delinquent Use Tax	7	314	-	1,064	6,127	-
Other Revenue	278	5,610	-	5,153	11,419	-
<b>Total Revenue</b>	<b>117,334</b>	<b>132,299</b>	<b>(11.3) %</b>	<b>617,053</b>	<b>637,859</b>	<b>(3.3) %</b>
% of Total Revenue	1.4 %	1.7 %	(0.3) %	1.6 %	1.7 %	(0.1) %

### 09000 Public Utility

Active Accounts	388	383	5	388	383	5
Net Taxable Sales	12,190,832	11,219,357	8.7 %	80,531,887	70,253,880	14.6 %
<b>Net Sales Tax</b>	429,166	394,295	<b>8.8 %</b>	2,832,002	2,462,536	<b>15.0 %</b>
Delinquent Sales Tax	9	2,109	-	4,198	9,158	-
<b>Use Tax</b>	8,727	7,804	<b>11.8 %</b>	27,497	33,648	<b>(18.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3	390	-	83	723	-
<b>Total Revenue</b>	<b>437,905</b>	<b>404,598</b>	<b>8.2 %</b>	<b>2,863,780</b>	<b>2,506,065</b>	<b>14.3 %</b>
% of Total Revenue	5.1 %	5.1 %	0.0 %	7.4 %	6.5 %	0.9 %



# SALES AND USE TAX

May

2023

## ACCOUNT GROUPS

### 10000 Unclassified

	May 2023	May 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	2,669	2,590	79	2,669	2,590	79
Net Taxable Sales	19,011,223	20,784,058	(8.5) %	97,546,835	98,701,868	(1.2) %
<b>Net Sales Tax</b>	651,750	682,667	<b>(4.5) %</b>	3,335,343	3,274,494	<b>1.9 %</b>
Delinquent Sales Tax	13,198	55,811	-	75,355	230,610	-
<b>Use Tax</b>	6,716	11,738	<b>(42.8) %</b>	159,428	93,404	<b>70.7 %</b>
Delinquent Use Tax	1,920	1,565	-	8,242	6,862	-
Other Revenue	1,494	6,255	-	20,262	24,069	-
<b>Total Revenue</b>	<b>675,078</b>	<b>758,036</b>	<b>(10.9) %</b>	<b>3,598,630</b>	<b>3,629,439</b>	<b>(0.8) %</b>
% of Total Revenue	7.8 %	9.6 %	(1.8) %	9.3 %	9.4 %	(0.1) %

### 11000 Home Occupations

Active Accounts	158	162	(4)	158	162	(4)
Net Taxable Sales	691,039	519,066	33.1 %	2,856,690	3,003,452	(4.9) %
<b>Net Sales Tax</b>	24,043	17,741	<b>35.5 %</b>	98,681	103,216	<b>(4.4) %</b>
Delinquent Sales Tax	0	186	-	303	586	-
<b>Use Tax</b>	1	0	<b>0.0 %</b>	10	6	<b>66.7 %</b>
Delinquent Use Tax	0	0	-	3	0	-
Other Revenue	0	12	-	108	36	-
<b>Total Revenue</b>	<b>24,044</b>	<b>17,939</b>	<b>34.0 %</b>	<b>99,105</b>	<b>103,844</b>	<b>(4.6) %</b>
% of Total Revenue	0.3 %	0.2 %	0.1 %	0.3 %	0.3 %	0.0 %

### 12000 Manufacturing

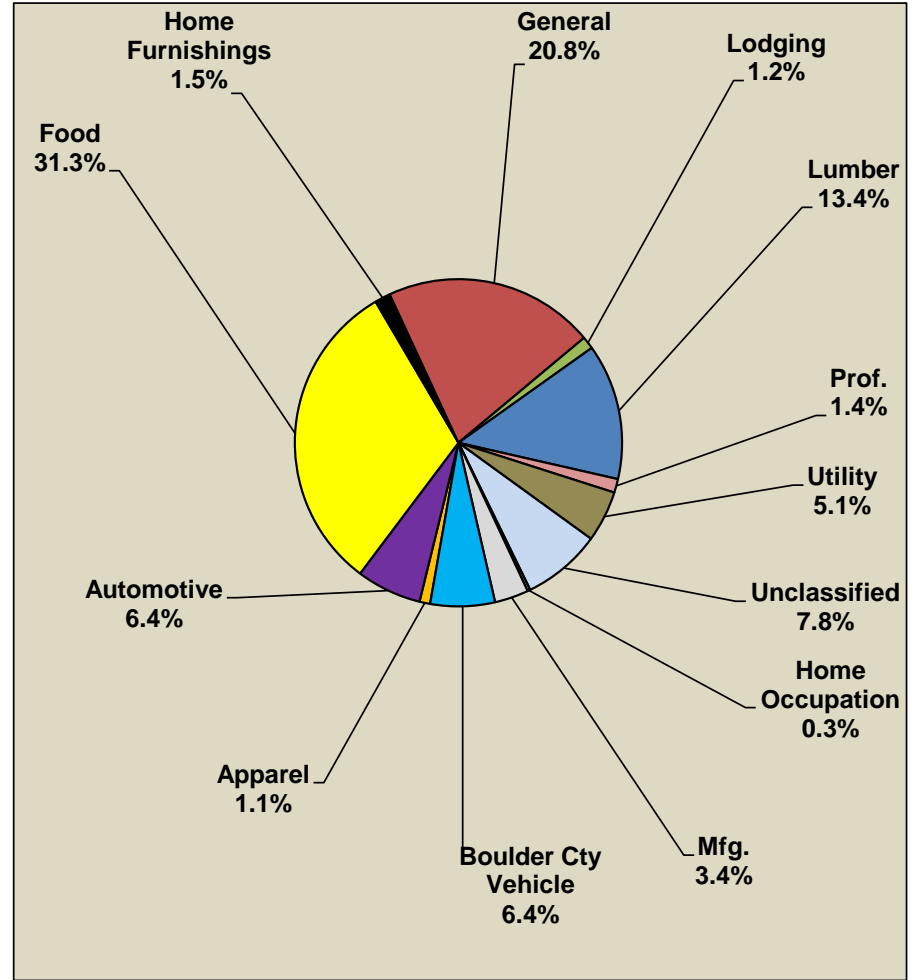
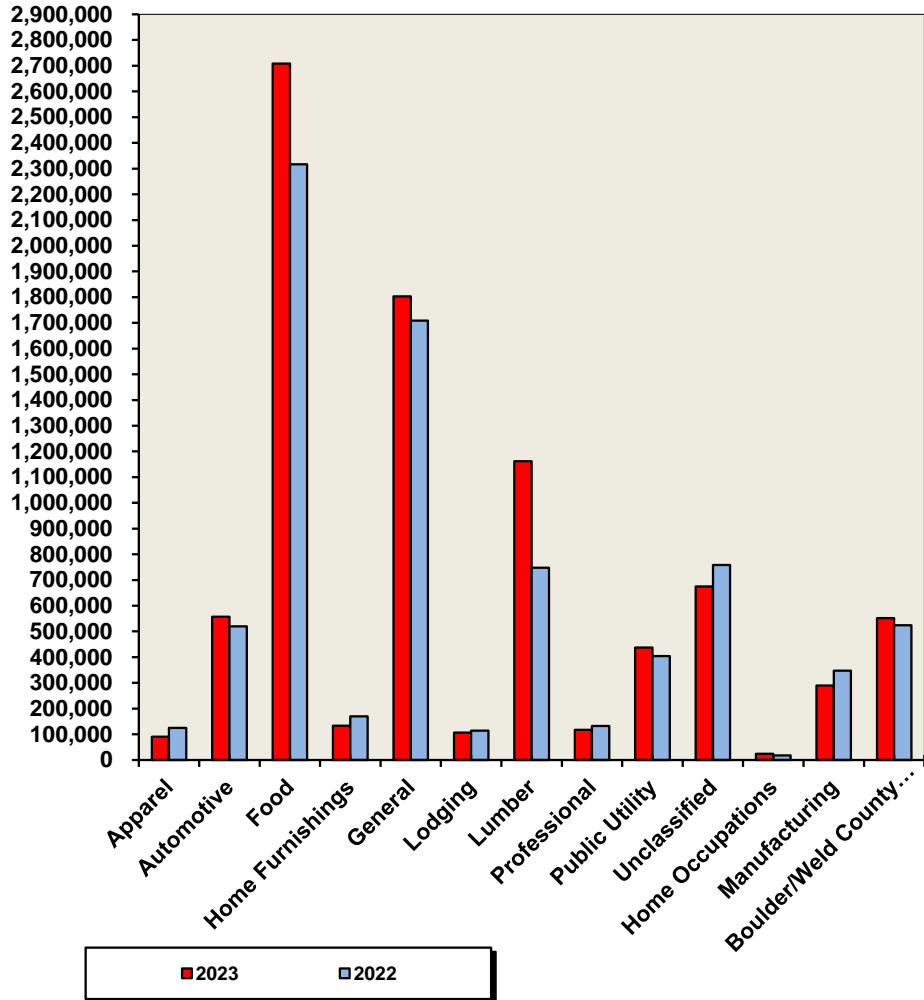
Active Accounts	193	205	(12)	193	205	(12)
Net Taxable Sales	2,738,122	1,807,823	51.5 %	9,617,038	15,336,631	(37.3) %
<b>Net Sales Tax</b>	95,599	82,310	<b>16.1 %</b>	325,645	568,850	<b>(42.8) %</b>
Delinquent Sales Tax	448	649	-	9,525	5,024	-
<b>Use Tax</b>	179,738	166,773	<b>7.8 %</b>	737,912	1,933,495	<b>(61.8) %</b>
Delinquent Use Tax	12,627	87,216	-	25,595	145,616	-
Other Revenue	1,768	10,395	-	2,309	65,201	-
<b>Total Revenue</b>	<b>290,180</b>	<b>347,343</b>	<b>(16.5) %</b>	<b>1,100,986</b>	<b>2,718,186</b>	<b>(59.5) %</b>
% of Total Revenue	3.4 %	4.4 %	(1.0) %	2.9 %	7.0 %	(4.1) %

### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	551,937	523,592	<b>5.4 %</b>	2,443,126	2,446,900	<b>(0.2) %</b>
% of Total Revenue	6.4 %	6.6 %	(0.2) %	6.3 %	6.3 %	0.0 %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**May**  
**2023**



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		May 2023		INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
			May 2023	May 2022				
Apparel 01000	94	Net Taxable Sales	2,589,725	3,540,942	(26.9) %	14,857,384	16,238,814	(8.5) %
		Total Revenue	91,111	124,635	(26.9) %	532,486	572,343	(7.0) %
Automotive 02000	389	Net Taxable Sales	15,676,431	14,733,383	6.4 %	71,671,263	69,447,123	3.2 %
		Total Revenue	557,668	520,201	7.2 %	2,559,281	2,448,612	4.5 %
Food 03000	690	Net Taxable Sales	75,400,798	65,079,105	15.9 %	319,893,293	296,266,419	8.0 %
		Total Revenue	2,708,633	2,317,056	16.9 %	11,395,366	10,528,379	8.2 %
Home Furnishings 04000	387	Net Taxable Sales	3,722,672	4,846,266	(23.2) %	21,794,968	24,797,374	(12.1) %
		Total Revenue	133,776	170,288	(21.4) %	771,504	874,962	(11.8) %
General 05000	1,594	Net Taxable Sales	51,048,936	48,165,705	6.0 %	229,411,431	223,567,963	2.6 %
		Total Revenue	1,803,512	1,709,282	5.5 %	8,130,243	7,935,818	2.4 %
Lodging 06000	189	Net Taxable Sales	3,039,126	3,255,412	(6.6) %	10,288,081	10,349,926	(0.6) %
		Total Revenue	106,921	113,740	(6.0) %	362,763	369,776	(1.9) %
Lumber 07000	1,040	Net Taxable Sales	16,403,977	16,695,542	(1.7) %	66,712,366	65,495,050	1.9 %
		Total Revenue	1,161,426	747,325	55.4 %	4,071,996	3,828,513	6.4 %
Professional 08000	2,185	Net Taxable Sales	3,002,344	3,435,198	(12.6) %	15,789,658	16,117,345	(2.0) %
		Total Revenue	117,334	132,299	(11.3) %	617,053	637,859	(3.3) %
Public Utility 09000	388	Net Taxable Sales	12,190,832	11,219,357	8.7 %	80,531,887	70,253,880	14.6 %
		Total Revenue	437,905	404,598	8.2 %	2,863,780	2,506,065	14.3 %
Unclassified 10000	2,669	Net Taxable Sales	19,011,223	20,784,058	(8.5) %	97,546,835	98,701,868	(1.2) %
		Total Revenue	675,078	758,036	(10.9) %	3,598,630	3,629,439	(0.8) %
Home Occupations 11000	158	Net Taxable Sales	691,039	519,066	33.1 %	2,856,690	3,003,452	(4.9) %
		Total Revenue	24,044	17,939	34.0 %	99,105	103,844	(4.6) %
Manufacturing 12000	193	Net Taxable Sales	2,738,122	1,807,823	51.5 %	9,617,038	15,336,631	(37.3) %
		Total Revenue	290,180	347,343	(16.5) %	1,100,986	2,718,186	(59.5) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	551,937	523,592	5.4 %	2,443,126	2,446,900	(0.2) %
GRAND TOTALS	9,978	Net Taxable Sales	205,515,225	194,081,857	5.9 %	940,970,894	909,575,845	3.5 %
		Total Revenue	8,659,525	7,886,334	9.8 %	38,546,319	38,600,696	(0.1) %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

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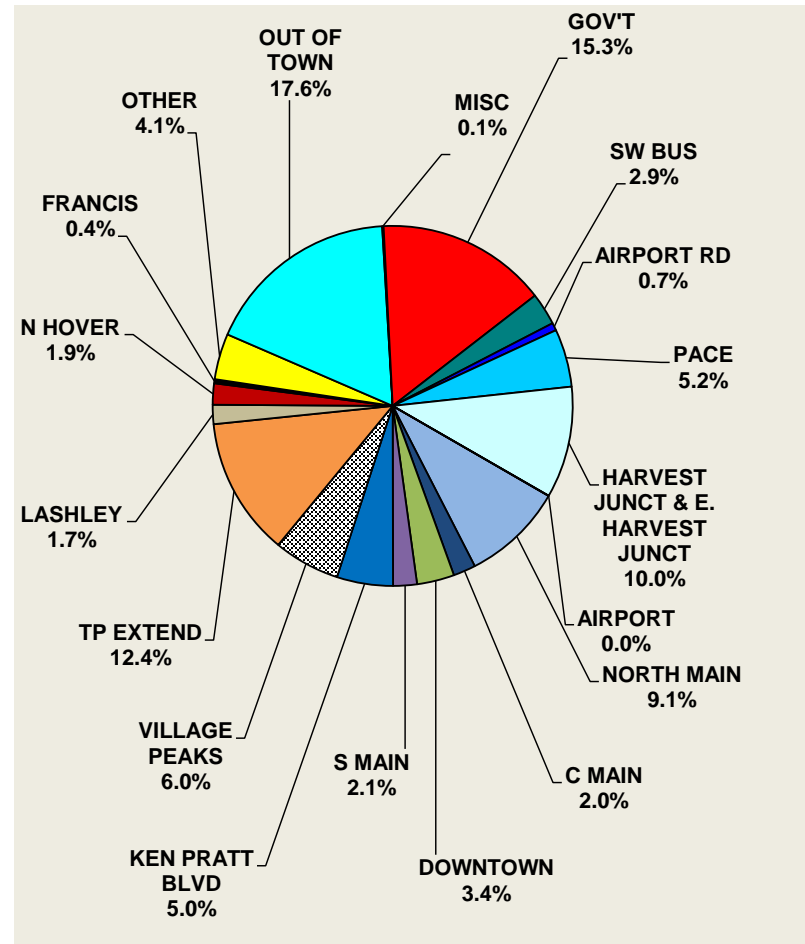
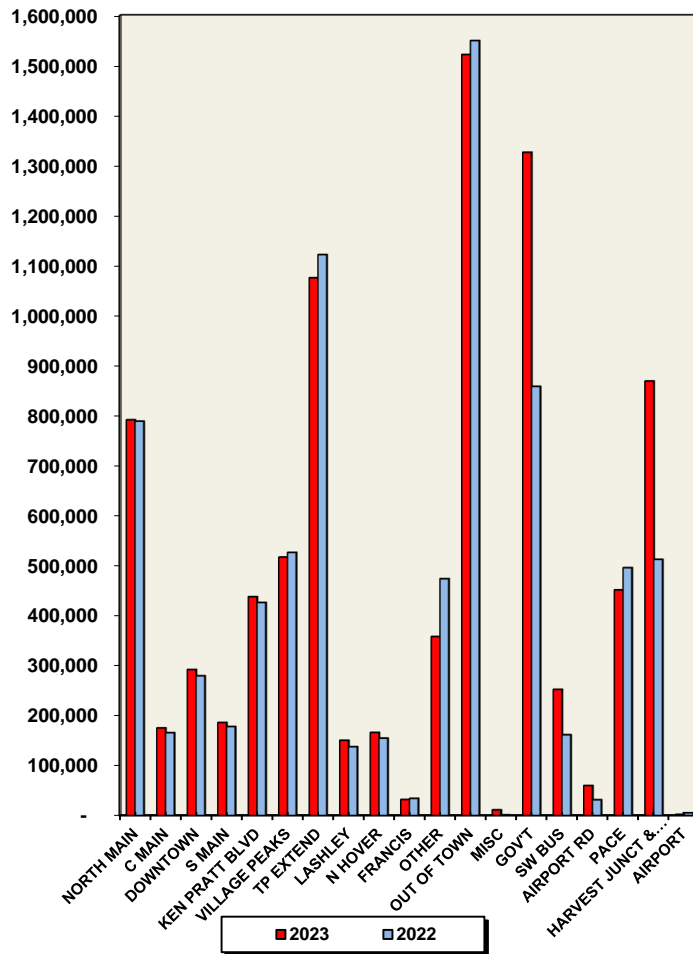
<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, 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

LOCATION		% OF TOTAL	May 2023		INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
			May 2023	May 2022				
NORTH MAIN	Net Taxable Sales	10.8%	22,153,384	22,219,168	(0.3) %	100,271,281	97,554,452	2.8 %
	Total Revenue	9.1%	790,462	787,755	0.3 %	3,568,288	3,471,368	2.8 %
CENTRAL MAIN	Net Taxable Sales	2.4%	4,945,719	4,660,018	6.1 %	22,467,276	22,416,386	0.2 %
	Total Revenue	2.0%	174,279	164,819	5.7 %	802,735	781,935	2.7 %
DOWNTOWN	Net Taxable Sales	4.0%	8,193,737	7,869,783	4.1 %	36,563,639	34,214,972	6.9 %
	Total Revenue	3.4%	290,759	278,356	4.5 %	1,293,088	1,212,160	6.7 %
SOUTH MAIN	Net Taxable Sales	2.5%	5,212,458	5,036,403	3.5 %	22,102,023	21,989,237	0.5 %
	Total Revenue	2.1%	185,142	177,029	4.6 %	786,101	784,474	0.2 %
KEN PRATT BOULEVARD	Net Taxable Sales	6.0%	12,337,475	11,974,690	3.0 %	56,103,408	52,891,983	6.1 %
	Total Revenue	5.0%	436,567	425,012	2.7 %	1,980,310	1,876,268	5.5 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.0%	14,360,257	14,534,765	(1.2) %	70,136,991	67,848,182	3.4 %
	Total Revenue	6.0%	515,743	525,180	(1.8) %	2,519,592	2,441,446	3.2 %
TW PKS SQ EXTENDED	Net Taxable Sales	14.8%	30,407,113	31,367,963	(3.1) %	127,329,136	131,675,844	(3.3) %
	Total Revenue	12.4%	1,074,745	1,120,935	(4.1) %	4,522,522	4,720,425	(4.2) %
LASHLEY	Net Taxable Sales	2.1%	4,222,520	3,854,347	9.6 %	18,382,337	17,959,086	2.4 %
	Total Revenue	1.7%	149,547	136,834	9.3 %	652,908	639,490	2.1 %
NORTH HOVER	Net Taxable Sales	2.3%	4,671,173	4,329,178	7.9 %	20,739,813	19,853,976	4.5 %
	Total Revenue	1.9%	165,260	153,872	7.4 %	734,067	703,714	4.3 %
FRANCIS	Net Taxable Sales	0.4%	895,596	954,953	(6.2) %	3,863,807	4,049,288	(4.6) %
	Total Revenue	0.4%	31,558	33,936	(7.0) %	146,651	143,170	2.4 %
ALL OTHERS	Net Taxable Sales	4.0%	8,313,496	8,506,787	(2.3) %	37,156,405	37,091,524	0.2 %
	Total Revenue	4.1%	356,941	472,545	(24.5) %	1,605,254	1,775,061	(9.6) %
OUT OF TOWN	Net Taxable Sales	20.9%	42,875,048	43,051,739	(0.4) %	252,958,819	236,371,834	7.0 %
	Total Revenue	17.6%	1,521,310	1,549,206	(1.8) %	8,984,240	8,439,263	6.5 %
MISCELLANEOUS	Net Taxable Sales	0.2%	310,722	26,983	1,051.5 %	731,997	458,133	59.8 %
	Total Revenue	0.1%	10,917	936	1,066.3 %	25,677	16,344	57.1 %
CITY, BLDR CO	Net Taxable Sales	2.8%	5,678,494	5,096,412	11.4 %	29,733,432	26,859,379	10.7 %
	Total Revenue	15.3%	1,325,761	857,325	54.6 %	5,186,133	4,883,009	6.2 %
SW BUSINESS	Net Taxable Sales	1.8%	3,728,380	3,102,587	20.2 %	12,631,455	18,176,763	(30.5) %
	Total Revenue	2.9%	251,072	160,687	56.2 %	837,886	1,162,680	(27.9) %
AIRPORT ROAD	Net Taxable Sales	0.3%	575,920	568,527	1.3 %	2,976,716	2,475,514	20.2 %
	Total Revenue	0.7%	59,407	31,066	91.2 %	218,442	656,814	(66.7) %
PACE	Net Taxable Sales	5.9%	12,145,529	12,373,966	(1.8) %	56,031,306	55,156,609	1.6 %
	Total Revenue	5.2%	450,173	494,576	(9.0) %	2,136,442	2,677,997	(20.2) %
HARVEST JUNCT & E. HARVEST JUNCT	Net Taxable Sales	11.9%	24,455,090	14,456,089	69.2 %	70,604,167	62,242,473	13.4 %
	Total Revenue	10.0%	868,031	511,175	69.8 %	2,535,218	2,201,484	15.2 %
AIRPORT	Net Taxable Sales	0.0%	33,114	97,499	(66.0) %	186,886	290,210	(35.6) %
	Total Revenue	0.0%	1,851	5,090	(63.6) %	10,765	13,594	(20.8) %
<b>TOTALS</b>	Net Taxable Sales	100%	205,515,225	194,081,857	5.9 %	940,970,894	909,575,845	3.5 %
	Total Revenue	100%	8,659,525	7,886,334	9.8 %	38,546,319	38,600,696	(0.1) %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

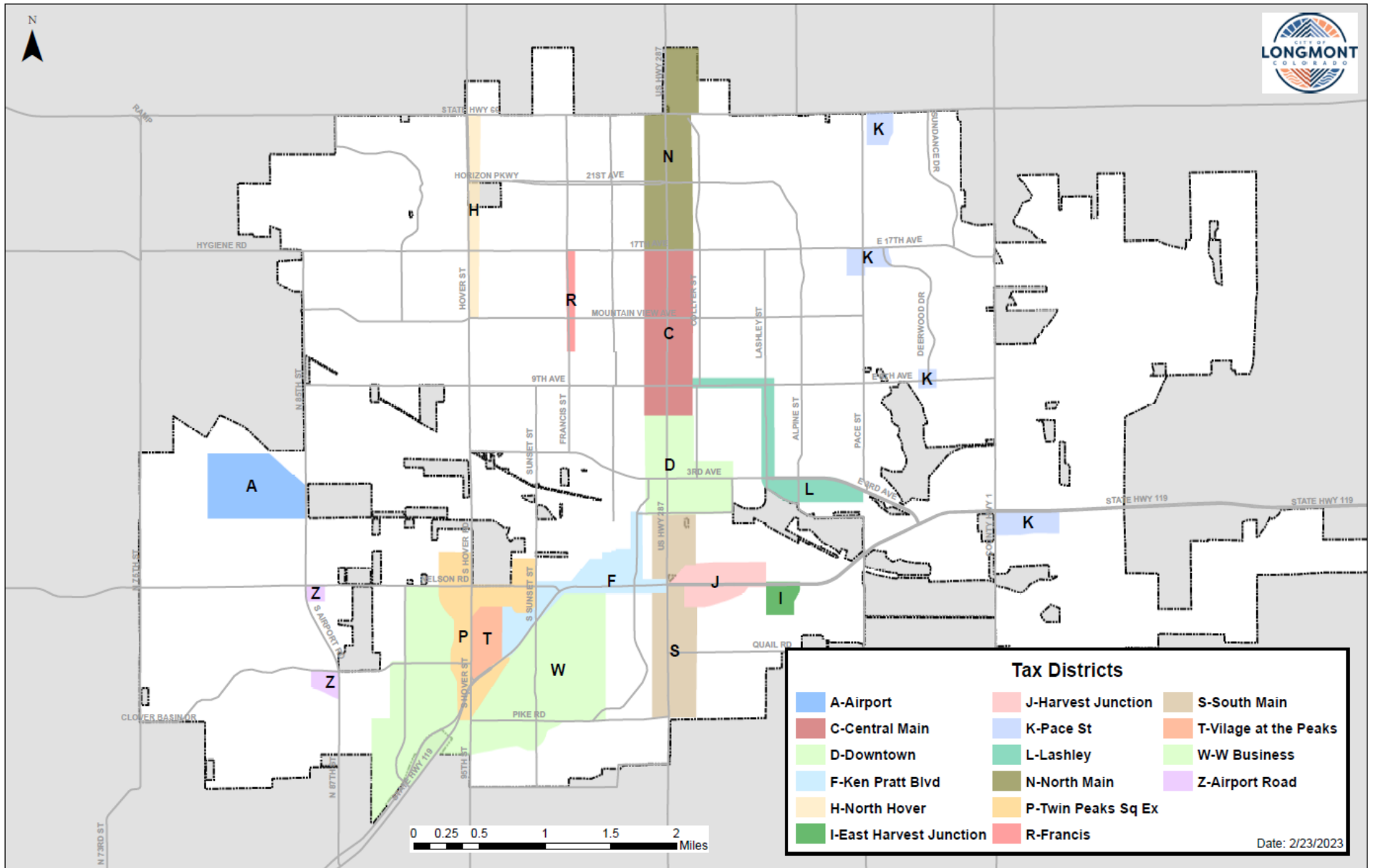
For The Month Of  
**May**  
**2023**



**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

## May

## 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>	39,802	10.3 %	36,093	101,202	3.4 %	97,855
<b>April</b>	43,441	(4.5) %	45,512	144,643	0.9 %	143,367
<b>May</b>	52,598	10.9 %	47,433	197,241	3.4 %	190,800
<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>\$ 197,241</b>	3.4 %	<b>\$ 190,800</b>			

# SPECIAL MARIJUANA TAX

May  
2023

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	<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>	50,707	(0.9) %	51,147	140,613	(2.8) %	144,669
<b>April</b>	46,244	(6.9) %	49,694	186,857	(3.9) %	194,363
<b>May</b>	46,156	(7.4) %	49,845	233,013	(4.6) %	244,208
<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>	<u><u>\$ 233,013</u></u>	(4.6) %	<u><u>\$ 244,208</u></u>			