

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

June 2023

SUMMARY

Total Taxes This Month:	\$	10,414,985
Compared to Last Year:		9,679,881
Percentage change:		7.6%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

June 2023

Overview

Month of June: Total Sales and Use Tax for the month of June increased overall by 7.6% compared to last year. Current Sales Tax collection increased by 11.1% and current Use Tax collection decreased 10.6%.

Year to Date: Total Sales and Use Tax through June increased by 1.4% for 2023. The Sales Tax component increased by 4.6% and the Use Tax component decreased by 13.3%.

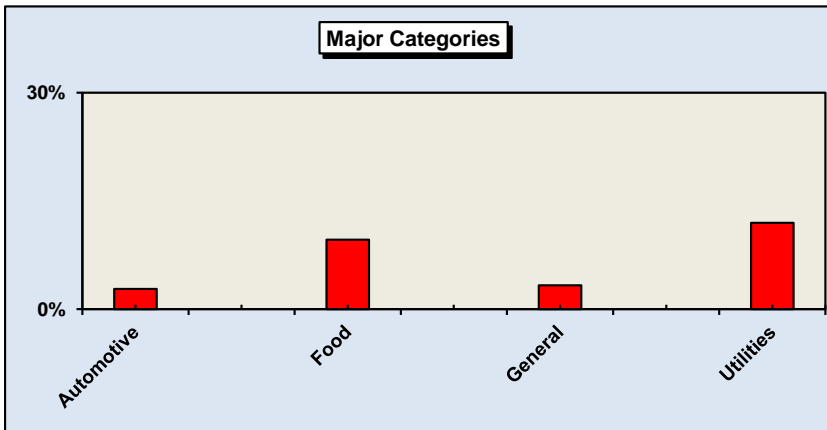
Important note in understanding year-to-year comparative basis within this report:

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.

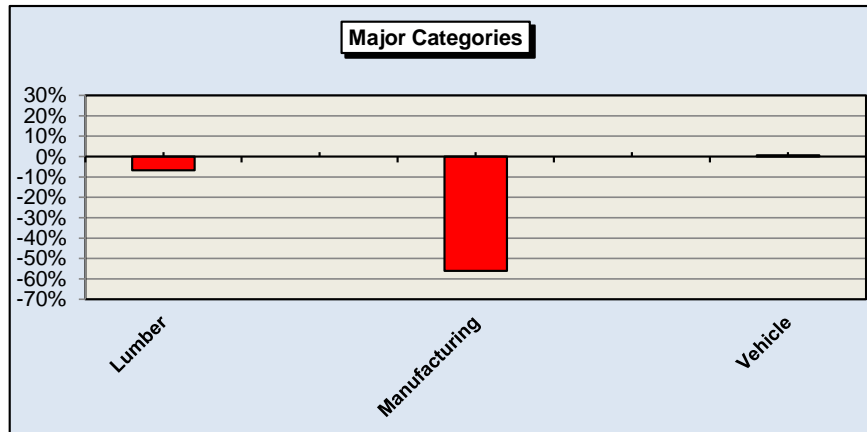
Sales Tax Activity

The *Automotive*, *Food*, *General* and *Utilities* categories all showed increases of 2.8%, 9.6%, 3.3%, and 12.0%, respectively, when compared to 2022 year to date.



Use Tax Activity

The *Lumber* and *Manufacturing* categories decreased 6.8% and 56.0%, respectively. However, the *Vehicle* category showed an increase of 0.6% when compared to 2022 year to date.

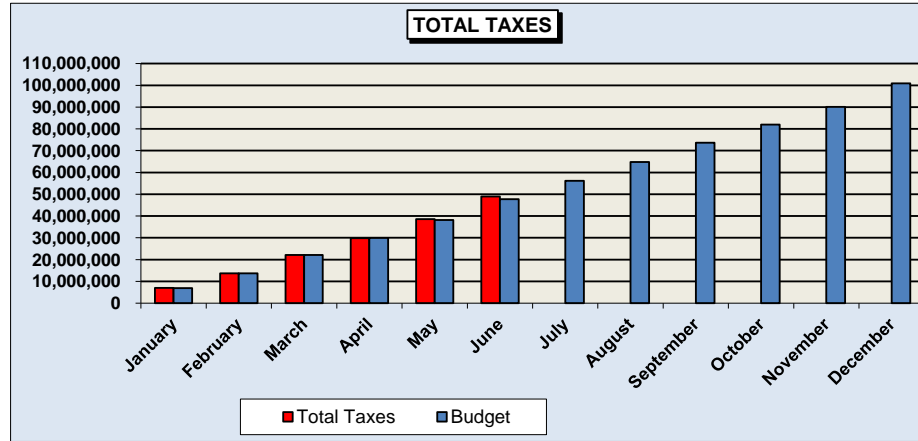


SALES & USE TAX - BUDGET TO ACTUAL

**June
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	8,309,589	2,105,396	10,414,985
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		\$ 41,455,385	7,505,919	48,961,304
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**Revenue Growth Per Fund / Current Year to Previous Year
June 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	18,942,239	4,170,034	23,112,273	19,821,789	3,614,747	23,436,536	4.6%	-13.3%	1.40%	1.77%
PIF Fund	3,342,752	735,869	4,078,621	3,497,964	637,893	4,135,857	4.6%	-13.3%	1.40%	1.77%
Streets Fund	8,418,207	1,839,718	10,257,925	8,807,817	1,594,742	10,402,559	4.6%	-13.3%	1.41%	1.71%
Open Space	2,244,842	490,597	2,735,439	2,348,739	425,265	2,774,004	4.6%	-13.3%	1.41%	1.71%
Public Safety	6,510,076	1,422,744	7,932,820	6,811,378	1,233,273	8,044,651	4.6%	-13.3%	1.41%	1.71%
LURA	163,499	-	163,499	167,697	-	167,697	2.6%	0.0%	2.6%	-8.77%
All Funds Total	39,621,615	8,658,962	48,280,578	41,455,385	7,505,919	48,961,304	4.6%	-13.3%	1.4%	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 six months is that the General Fund sales and use tax is up by 1.40%. 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 six months, The PIF sales and use tax revenue increased by 1.40%. 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 six months, the Street Fund sales and use tax revenue increased by 1.41%. 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 six months, the Open Space Fund sales and use tax revenue increased by 1.41%. 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 six months, Public Safety sales and use tax revenue increased by 1.41%. 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

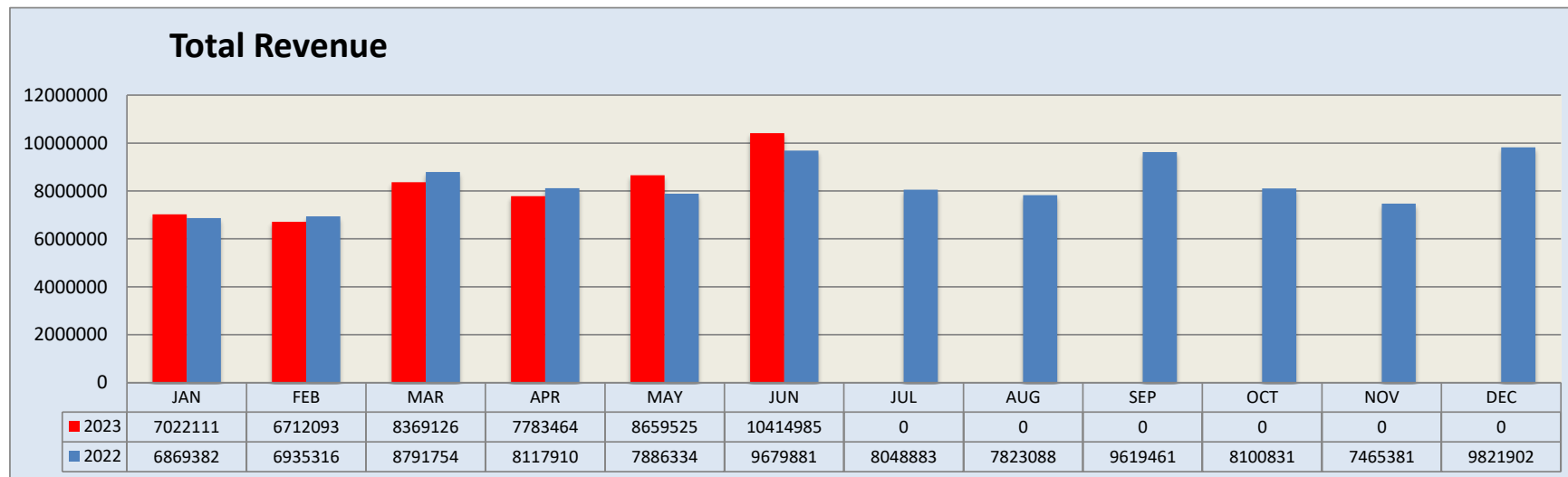
ACCOUNT GROUPS

GRAND TOTALS

June

2023

	June 2023	June 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	10,017	9,277	740	10,017	9,277	740
Net Taxable Sales	236,639,810	210,966,636	12.2 %	1,177,610,704	1,120,542,481	5.1 %
Net Sales Tax	8,162,158	7,349,200	11.1 %	40,837,949	38,821,597	5.2 %
Delinquent Sales Tax	122,109	47,751	-	487,681	599,512	-
Use Tax	1,937,816	2,168,562	(10.6) %	7,265,718	8,379,999	(13.3) %
Delinquent Use Tax	167,580	85,755	-	240,203	278,963	-
Other Revenue*	25,322	28,613	-	129,753	200,506	-
Total Revenue	10,414,985	9,679,881	7.6 %	48,961,304	48,280,577	1.4 %



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

June

2023

ACCOUNT GROUPS

01000 Apparel

	June 2023	June 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	94	95	(1)	94	95	(1)
Net Taxable Sales	4,920,171	3,983,362	23.5 %	19,777,555	20,222,176	(2.2) %
Net Sales Tax	144,311	139,683	3.3 %	648,457	707,816	(8.4) %
Delinquent Sales Tax	28,801	388	-	46,438	1,870	-
Use Tax	469	79	493.7 %	2,415	456	429.6 %
Delinquent Use Tax	2,198	0	-	6,520	0	-
Other Revenue	3,318	0	-	7,753	2,351	-
Total Revenue	179,097	140,150	27.8 %	711,583	712,493	(0.1) %
% of Total Revenue	1.7 %	1.4 %	0.3 %	1.5 %	1.5 %	0.0 %

02000 Automotive

Active Accounts	392	367	25	392	367	25
Net Taxable Sales	15,045,642	15,039,006	0.0 %	86,716,905	84,486,129	2.6 %
Net Sales Tax	517,239	521,627	(0.8) %	2,996,604	2,915,264	2.8 %
Delinquent Sales Tax	3,129	6,625	-	44,502	43,217	-
Use Tax	5,163	5,837	(11.5) %	26,867	18,406	46.0 %
Delinquent Use Tax	0	0	-	6,222	1,484	-
Other Revenue	0	1,059	-	10,617	5,389	-
Total Revenue	525,531	535,148	(1.8) %	3,084,812	2,983,760	3.4 %
% of Total Revenue	5.0 %	5.5 %	(0.5) %	6.3 %	6.2 %	0.1 %

03000 Food

Active Accounts	695	647	48	695	647	48
Net Taxable Sales	74,300,062	64,629,113	15.0 %	394,193,355	360,895,532	9.2 %
Net Sales Tax	2,593,898	2,239,159	15.8 %	13,758,547	12,550,274	9.6 %
Delinquent Sales Tax	11,948	30,861	-	96,924	133,400	-
Use Tax	12,767	11,238	13.6 %	116,694	72,265	61.5 %
Delinquent Use Tax	0	10,969	-	10,950	25,445	-
Other Revenue	7,004	16,214	-	37,868	55,436	-
Total Revenue	2,625,617	2,308,441	13.7 %	14,020,983	12,836,820	9.2 %
% of Total Revenue	25.2 %	23.8 %	1.4 %	28.6 %	26.6 %	2.0 %

SALES AND USE TAX

June

2023

ACCOUNT GROUPS

04000 Home Furnishings

	June 2023	June 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	387	375	12	387	375	12
Net Taxable Sales	6,140,560	5,711,466	7.5 %	27,935,528	30,508,840	(8.4) %
Net Sales Tax	190,866	193,296	(1.3) %	949,100	1,058,535	(10.3) %
Delinquent Sales Tax	24,233	2,776	-	26,739	5,418	-
Use Tax	1,293	704	83.7 %	7,572	7,278	4.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,343	0	-	6,828	507	-
Total Revenue	218,735	196,776	11.2 %	990,239	1,071,738	(7.6) %
% of Total Revenue	2.1 %	2.0 %	0.1 %	2.0 %	2.2 %	(0.2) %

05000 General

Active Accounts	1,600	1,271	329	1,600	1,271	329
Net Taxable Sales	55,464,686	50,808,060	9.2 %	284,876,117	274,376,023	3.8 %
Net Sales Tax	1,927,307	1,784,875	8.0 %	9,893,711	9,577,646	3.3 %
Delinquent Sales Tax	8,411	4,202	-	111,793	80,621	-
Use Tax	11,766	6,481	81.5 %	37,776	39,766	(5.0) %
Delinquent Use Tax	0	0	-	11,729	18,520	-
Other Revenue	0	2,375	-	22,718	17,198	-
Total Revenue	1,947,484	1,797,933	8.3 %	10,077,727	9,733,751	3.5 %
% of Total Revenue	18.7 %	18.6 %	0.1 %	20.6 %	20.2 %	0.4 %

06000 Lodging

Active Accounts	192	170	22	192	170	22
Net Taxable Sales	3,907,157	3,753,060	4.1 %	14,195,238	14,102,986	0.7 %
Net Sales Tax	136,811	120,643	13.4 %	491,191	450,764	9.0 %
Delinquent Sales Tax	0	175	-	6,785	31,511	-
Use Tax	5	3	66.7 %	521	1,756	(70.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	19	-	1,082	6,585	-
Total Revenue	136,816	120,840	13.2 %	499,579	490,616	1.8 %
% of Total Revenue	1.3 %	1.2 %	0.1 %	1.0 %	1.0 %	0.0 %

SALES AND USE TAX

June

2023

ACCOUNT GROUPS

07000 Lumber

	June 2023	June 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	1,043	969	74	1,043	969	74
Net Taxable Sales	21,430,141	19,302,892	11.0 %	88,142,507	84,797,942	3.9 %
Net Sales Tax	722,730	677,714	6.6 %	3,039,117	2,947,963	3.1 %
Delinquent Sales Tax	30,845	858	-	40,228	25,688	-
Use Tax	990,243	1,397,501	(29.1) %	2,729,658	2,928,166	(6.8) %
Delinquent Use Tax	0	0	-	4,496	123	-
Other Revenue	4,987	125	-	7,302	2,771	-
Total Revenue	1,748,805	2,076,198	(15.8) %	5,820,801	5,904,711	(1.4) %
% of Total Revenue	16.8 %	21.4 %	(4.6) %	11.9 %	12.2 %	(0.3) %

08000 Professional

Active Accounts	2,198	2,036	162	2,198	2,036	162
Net Taxable Sales	4,414,363	4,946,169	(10.8) %	20,204,021	21,063,514	(4.1) %
Net Sales Tax	152,574	181,864	(16.1) %	693,129	713,900	(2.9) %
Delinquent Sales Tax	1,055	224	-	11,204	30,767	-
Use Tax	14,441	49,555	(70.9) %	74,573	107,289	(30.5) %
Delinquent Use Tax	0	74,786	-	1,064	80,913	-
Other Revenue	0	7,138	-	5,153	18,557	-
Total Revenue	168,070	313,567	(46.4) %	785,123	951,426	(17.5) %
% of Total Revenue	1.6 %	3.2 %	(1.6) %	1.6 %	2.0 %	(0.4) %

09000 Public Utility

Active Accounts	390	383	7	390	383	7
Net Taxable Sales	12,638,084	13,026,677	(3.0) %	93,169,971	83,280,557	11.9 %
Net Sales Tax	438,230	458,032	(4.3) %	3,270,232	2,920,568	12.0 %
Delinquent Sales Tax	6,348	70	-	10,546	9,228	-
Use Tax	4,915	3,156	55.7 %	32,412	36,804	(11.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	661	0	-	744	723	-
Total Revenue	450,154	461,258	(2.4) %	3,313,934	2,967,323	11.7 %
% of Total Revenue	4.3 %	4.8 %	(0.5) %	6.8 %	6.1 %	0.7 %

SALES AND USE TAX

June

2023

ACCOUNT GROUPS

10000 Unclassified

	June 2023	June 2022	INC (DEC)	YTD 2023	YTD 2022	INC (DEC)
Active Accounts	2,673	2,596	77	2,673	2,596	77
Net Taxable Sales	34,829,866	26,363,137	32.1 %	132,376,701	125,065,005	5.8 %
Net Sales Tax	1,217,030	914,074	33.1 %	4,552,373	4,188,568	8.7 %
Delinquent Sales Tax	4,581	1,361	-	79,936	231,971	-
Use Tax	200,601	15,873	1,163.8 %	360,029	109,277	229.5 %
Delinquent Use Tax	165,382	0	-	173,624	6,862	-
Other Revenue	6,055	0	-	26,317	24,069	-
Total Revenue	1,593,649	931,308	71.1 %	5,192,279	4,560,747	13.8 %
% of Total Revenue	15.3 %	9.6 %	5.7 %	10.6 %	9.4 %	1.2 %

11000 Home Occupations

Active Accounts	158	162	(4)	158	162	(4)
Net Taxable Sales	907,912	873,302	4.0 %	3,764,602	3,876,754	(2.9) %
Net Sales Tax	31,404	29,540	6.3 %	130,085	132,756	(2.0) %
Delinquent Sales Tax	30	167	-	333	753	-
Use Tax	3	41	(92.7) %	13	47	(72.3) %
Delinquent Use Tax	0	0	-	3	0	-
Other Revenue	42	527	-	150	563	-
Total Revenue	31,479	30,275	4.0 %	130,584	134,119	(2.6) %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

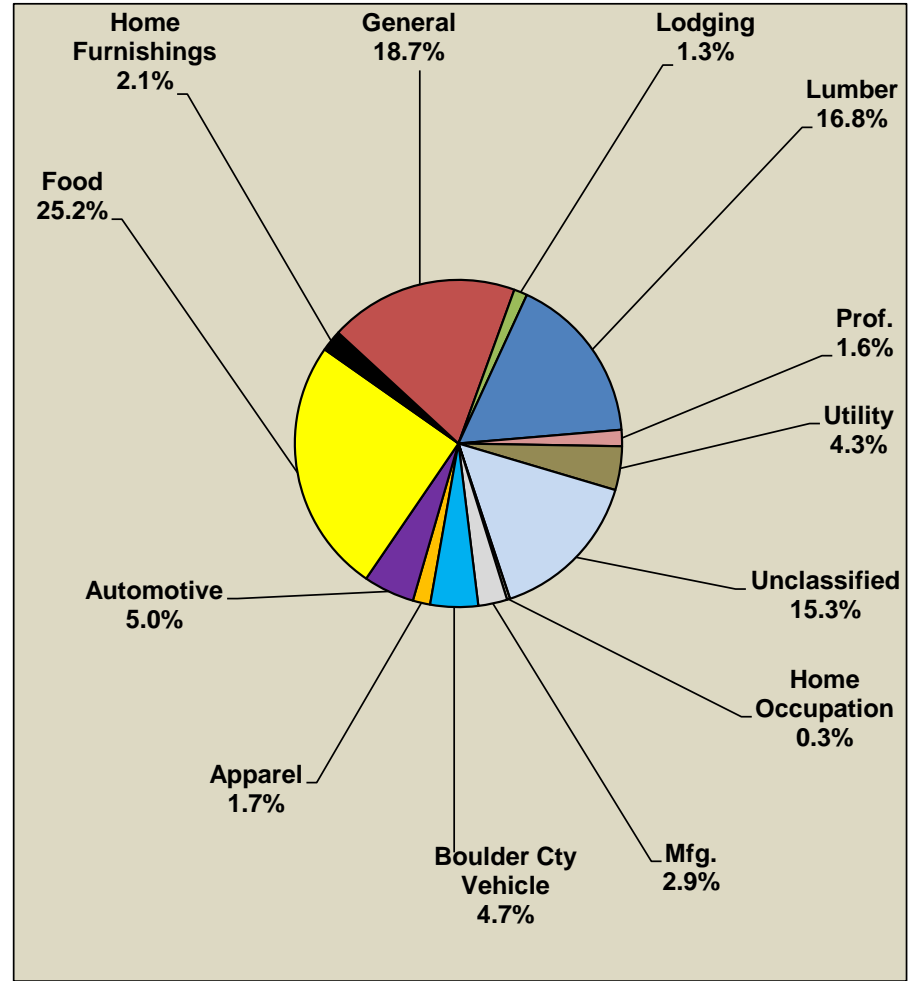
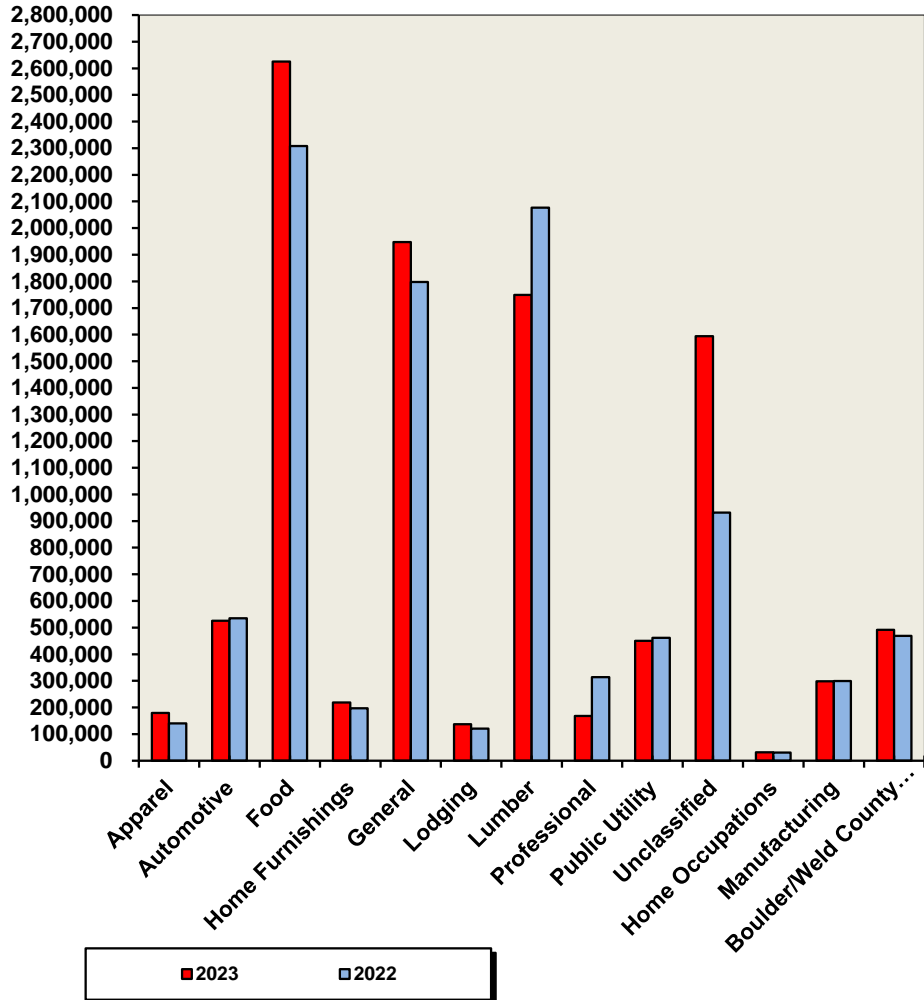
Active Accounts	194	205	(11)	194	205	(11)
Net Taxable Sales	2,641,166	2,530,392	4.4 %	12,258,204	17,867,023	(31.4) %
Net Sales Tax	89,758	88,693	1.2 %	415,403	657,543	(36.8) %
Delinquent Sales Tax	2,728	44	-	12,253	5,068	-
Use Tax	204,723	209,222	(2.2) %	942,635	2,142,717	(56.0) %
Delinquent Use Tax	0	0	-	25,595	145,616	-
Other Revenue	912	1,156	-	3,221	66,357	-
Total Revenue	298,121	299,115	(0.3) %	1,399,107	3,017,301	(53.6) %
% of Total Revenue	2.9 %	3.1 %	(0.2) %	2.9 %	6.2 %	(3.3) %

00000 Boulder/Weld County Vehicle

Use Tax	491,427	468,872	4.8 %	2,934,553	2,915,772	0.6 %
% of Total Revenue	4.7 %	4.8 %	(0.1) %	6.0 %	6.0 %	0.0 %

Net Sales & Use Tax by Industry Type

For The Month Of
June
2023



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		June		INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
			2023	2022				
Apparel 01000	94	Net Taxable Sales	4,920,171	3,983,362	23.5 %	19,777,555	20,222,176	(2.2) %
		Total Revenue	179,097	140,150	27.8 %	711,583	712,493	(0.1) %
Automotive 02000	392	Net Taxable Sales	15,045,642	15,039,006	0.0 %	86,716,905	84,486,129	2.6 %
		Total Revenue	525,531	535,148	(1.8) %	3,084,812	2,983,760	3.4 %
Food 03000	695	Net Taxable Sales	74,300,062	64,629,113	15.0 %	394,193,355	360,895,532	9.2 %
		Total Revenue	2,625,617	2,308,441	13.7 %	14,020,983	12,836,820	9.2 %
Home Furnishings 04000	387	Net Taxable Sales	6,140,560	5,711,466	7.5 %	27,935,528	30,508,840	(8.4) %
		Total Revenue	218,735	196,776	11.2 %	990,239	1,071,738	(7.6) %
General 05000	1,600	Net Taxable Sales	55,464,686	50,808,060	9.2 %	284,876,117	274,376,023	3.8 %
		Total Revenue	1,947,484	1,797,933	8.3 %	10,077,727	9,733,751	3.5 %
Lodging 06000	192	Net Taxable Sales	3,907,157	3,753,060	4.1 %	14,195,238	14,102,986	0.7 %
		Total Revenue	136,816	120,840	13.2 %	499,579	490,616	1.8 %
Lumber 07000	1,043	Net Taxable Sales	21,430,141	19,302,892	11.0 %	88,142,507	84,797,942	3.9 %
		Total Revenue	1,748,805	2,076,198	(15.8) %	5,820,801	5,904,711	(1.4) %
Professional 08000	2,198	Net Taxable Sales	4,414,363	4,946,169	(10.8) %	20,204,021	21,063,514	(4.1) %
		Total Revenue	168,070	313,567	(46.4) %	785,123	951,426	(17.5) %
Public Utility 09000	390	Net Taxable Sales	12,638,084	13,026,677	(3.0) %	93,169,971	83,280,557	11.9 %
		Total Revenue	450,154	461,258	(2.4) %	3,313,934	2,967,323	11.7 %
Unclassified 10000	2,673	Net Taxable Sales	34,829,866	26,363,137	32.1 %	132,376,701	125,065,005	5.8 %
		Total Revenue	1,593,649	931,308	71.1 %	5,192,279	4,560,747	13.8 %
Home Occupations 11000	158	Net Taxable Sales	907,912	873,302	4.0 %	3,764,602	3,876,754	(2.9) %
		Total Revenue	31,479	30,275	4.0 %	130,584	134,119	(2.6) %
Manufacturing 12000	194	Net Taxable Sales	2,641,166	2,530,392	4.4 %	12,258,204	17,867,023	(31.4) %
		Total Revenue	298,121	299,115	(0.3) %	1,399,107	3,017,301	(53.6) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	491,427	468,872	4.8 %	2,934,553	2,915,772	0.6 %
GRAND TOTALS	10,018	Net Taxable Sales	236,639,810	210,966,636	12.2 %	1,177,610,704	1,120,542,481	5.1 %
		Total Revenue	10,414,985	9,679,881	7.6 %	48,961,304	48,280,577	1.4 %

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.

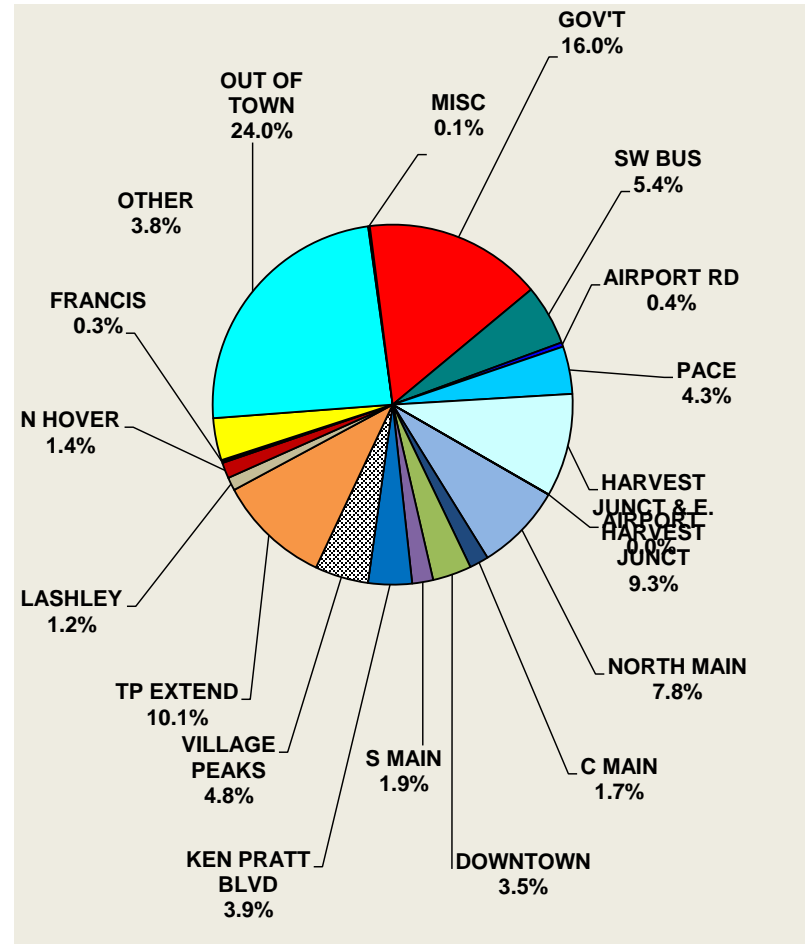
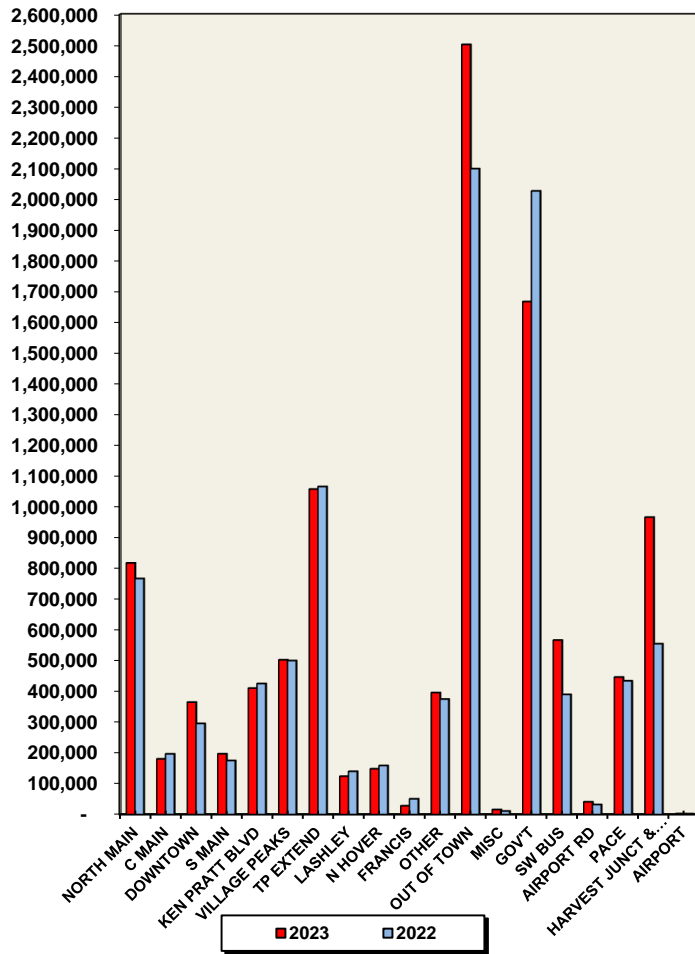
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

		June 2023						
LOCATION		% OF TOTAL	June 2023	June 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	9.7%	22,973,890	21,591,293	6.4 %	123,245,171	119,145,745	3.4 %
	Total Revenue	7.8%	815,963	765,319	6.6 %	4,384,251	4,236,687	3.5 %
CENTRAL MAIN	Net Taxable Sales	2.1%	5,059,988	5,581,967	(9.4) %	27,527,264	27,998,353	(1.7) %
	Total Revenue	1.7%	179,729	196,015	(8.3) %	982,464	977,950	0.5 %
DOWNTOWN	Net Taxable Sales	4.3%	10,258,784	8,270,278	24.0 %	46,822,423	42,485,250	10.2 %
	Total Revenue	3.5%	363,598	294,588	23.4 %	1,656,686	1,506,748	10.0 %
SOUTH MAIN	Net Taxable Sales	2.4%	5,618,172	4,881,870	15.1 %	27,720,195	26,871,107	3.2 %
	Total Revenue	1.9%	196,307	174,362	12.6 %	982,408	958,836	2.5 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.0%	11,759,961	11,927,746	(1.4) %	67,863,369	64,819,729	4.7 %
	Total Revenue	3.9%	408,935	423,675	(3.5) %	2,389,245	2,299,943	3.9 %
VILLAGE AT THE PEAKS	Net Taxable Sales	5.9%	13,869,900	13,906,491	(0.3) %	84,006,891	81,754,673	2.8 %
	Total Revenue	4.8%	500,983	498,432	0.5 %	3,020,575	2,939,878	2.7 %
TW PKS SQ EXTENDED	Net Taxable Sales	12.6%	29,825,844	30,154,501	(1.1) %	157,154,980	161,830,345	(2.9) %
	Total Revenue	10.1%	1,055,966	1,064,259	(0.8) %	5,578,488	5,784,684	(3.6) %
LASHLEY	Net Taxable Sales	1.5%	3,468,481	3,934,278	(11.8) %	21,850,818	21,893,364	(0.2) %
	Total Revenue	1.2%	123,424	139,339	(11.4) %	776,332	778,829	(0.3) %
NORTH HOVER	Net Taxable Sales	1.8%	4,162,675	4,454,994	(6.6) %	24,902,488	24,308,970	2.4 %
	Total Revenue	1.4%	147,515	158,047	(6.7) %	881,582	861,761	2.3 %
FRANCIS	Net Taxable Sales	0.3%	786,273	1,358,163	(42.1) %	4,650,080	5,407,451	(14.0) %
	Total Revenue	0.3%	27,681	50,223	(44.9) %	174,332	193,393	(9.9) %
ALL OTHERS	Net Taxable Sales	3.7%	8,815,924	9,054,313	(2.6) %	45,972,329	46,145,837	(0.4) %
	Total Revenue	3.8%	394,497	373,364	5.7 %	1,999,751	2,148,425	(6.9) %
OUT OF TOWN	Net Taxable Sales	29.7%	70,168,787	58,416,582	20.1 %	323,127,606	294,788,416	9.6 %
	Total Revenue	24.0%	2,501,601	2,097,823	19.2 %	11,485,841	10,537,086	9.0 %
MISCELLANEOUS	Net Taxable Sales	0.2%	442,463	304,198	45.5 %	1,174,460	762,331	54.1 %
	Total Revenue	0.1%	15,568	10,681	45.8 %	41,245	27,025	52.6 %
CITY, BLDR CO	Net Taxable Sales	2.4%	5,660,159	5,324,188	6.3 %	35,393,591	32,183,567	10.0 %
	Total Revenue	16.0%	1,665,625	2,025,298	(17.8) %	6,851,758	6,908,307	(0.8) %
SW BUSINESS	Net Taxable Sales	1.7%	3,988,134	3,536,278	12.8 %	16,619,589	21,713,041	(23.5) %
	Total Revenue	5.4%	565,059	388,570	45.4 %	1,402,945	1,551,250	(9.6) %
AIRPORT ROAD	Net Taxable Sales	0.2%	512,282	460,600	11.2 %	3,488,998	2,936,114	18.8 %
	Total Revenue	0.4%	40,605	31,624	28.4 %	259,047	688,438	(62.4) %
PACE	Net Taxable Sales	5.1%	12,171,159	11,970,774	1.7 %	68,202,465	67,127,383	1.6 %
	Total Revenue	4.3%	444,791	432,712	2.8 %	2,581,233	3,110,709	(17.0) %
HARVEST JUNCT & E. HARVEST JUNCT	Net Taxable Sales	11.4%	27,043,045	15,787,895	71.3 %	97,647,212	78,030,368	25.1 %
	Total Revenue	9.3%	964,719	553,265	74.4 %	3,499,937	2,754,749	27.1 %
AIRPORT	Net Taxable Sales	0.0%	53,889	50,227	7.3 %	240,775	340,437	(29.3) %
	Total Revenue	0.0%	2,419	2,285	5.9 %	13,184	15,879	(17.0) %
TOTALS	Net Taxable Sales	100%	236,639,810	210,966,636	12.2 %	1,177,610,704	1,120,542,481	5.1 %
	Total Revenue	100%	10,414,985	9,679,881	7.6 %	48,961,304	48,280,577	1.4 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

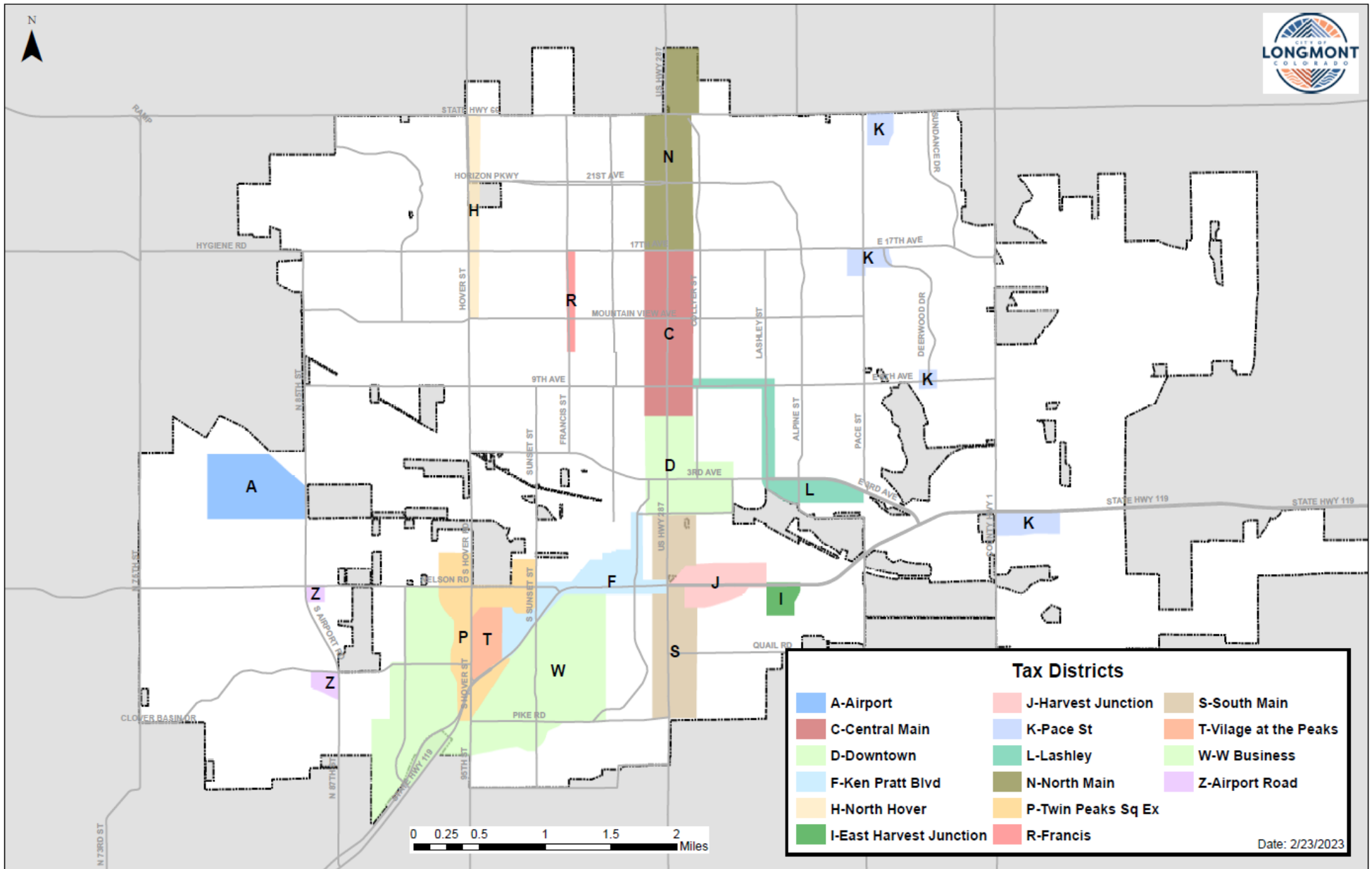
For The Month Of

**June
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 Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY.
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



Tax Districts

■ A-Airport	■ J-Harvest Junction	■ S-South Main
■ C-Central Main	■ K-Pace St	■ T-Village at the Peaks
■ D-Downtown	■ L-Lashley	■ W-W Business
■ F-Ken Pratt Blvd	■ N-North Main	■ Z-Airport Road
■ H-North Hover	■ P-Twin Peaks Sq Ex	
■ I-East Harvest Junction	■ R-Francis	

Date: 2/23/2023

LODGERS TAX

June

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	43,441	(4.5) %	45,512	144,643	0.9 %	143,367
May	52,598	10.9 %	47,433	197,241	3.4 %	190,800
June	78,088	21.7 %	64,144	275,329	8.0 %	254,944
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	\$ 275,329	8.0 %	\$ 254,944			

SPECIAL MARIJUANA TAX

June
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	46,244	(6.9) %	49,694	186,857	(3.9) %	194,363
May	46,156	(7.4) %	49,845	233,013	(4.6) %	244,208
June	32,779	(29.5) %	46,466	265,792	(8.6) %	290,675
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>\$ 265,792</u>	(8.6) %	<u>\$ 290,675</u>			