

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

April 2022

SUMMARY

Total Taxes This Month:	\$	8,117,910
Compared to Last Year:		6,863,561
Percentage change:		18.3%

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

April 2022

Overview

Month of April: Total Sales and Use Tax for the month of April increased overall by 18.3% compared to last year. Current Sales Tax collection increased by 10.9% and current Use Tax collection increased 72.4%.

Year to Date: Total Sales and Use Tax through April increased by 15.8% for 2021. The Sales Tax component increased by 10.7% and the Use Tax component increased by 47.3%.

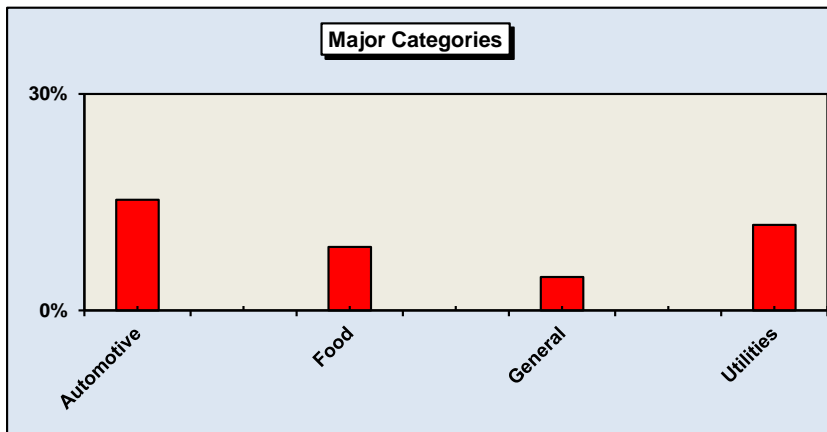
Important note in understanding year-to-year comparative basis within this report:

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 2021-2022 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 10 show changes from 2021 to 2022 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

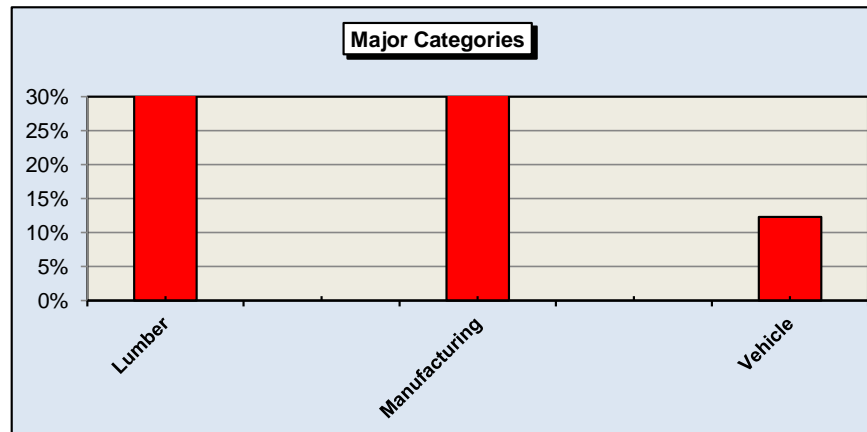
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 15.4%, 8.8%, 4.6%, and 11.9%, respectively; when compared to 2021 year to date.



Use Tax Activity

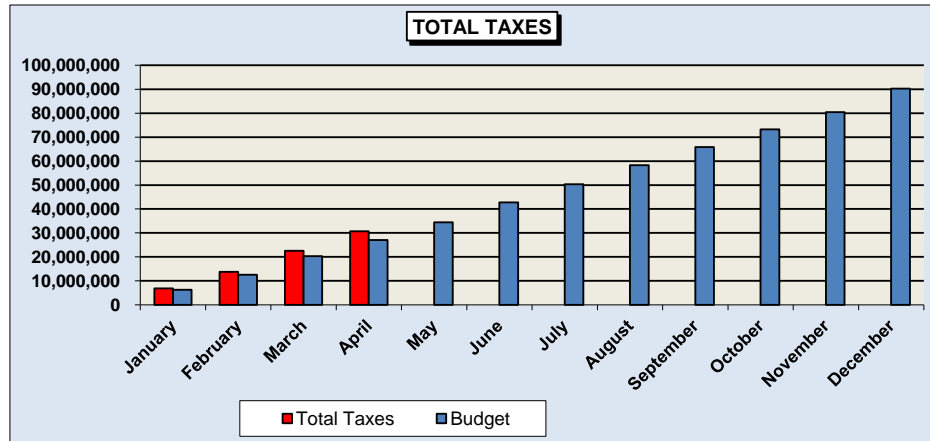
The *Lumber*, *Manufacturing*, and *Vehicle* categories all showed increases of 32.0%, 255.8%, and 12.3%, respectively; when compared to 2021 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

April 2022

	Sales & Use 2022 BUDGET	Cumulative Sales & Use 2022 BUDGET	Cumulative % of 2022 Budget	Sales Tax 2022 ACTUAL	Use Tax 2022 ACTUAL	Total 2022 ACTUAL
January	6,284,600	6,284,600	7.0	5,817,160	1,052,221	6,869,382
February	6,289,865	12,574,465	13.9	6,032,858	902,458	6,935,316
March	7,739,073	20,313,538	22.5	6,920,415	1,871,339	8,791,754
April	6,723,264	27,036,803	30.0	6,529,308	1,588,602	8,117,910
May	7,426,838	34,463,641	38.2			-
June	8,295,203	42,758,843	47.4			-
July	7,532,352	50,291,195	55.7			-
August	7,954,065	58,245,260	64.6			-
September	7,589,760	65,835,020	73.0			-
October	7,371,353	73,206,373	81.1			-
November	7,263,209	80,469,582	89.2			-
December	9,753,017	90,222,599	100.0			-
Total	\$ 90,222,599			\$ 25,299,742	5,414,620	30,714,362



**Revenue Growth Per Fund / Current Year to Previous Year
April 2022**

	2021 YTD Sales Tax	2021 YTD Use Tax	2021 YTD Total	2022 YTD Sales Tax	2022 YTD Use Tax	2022 YTD Total	Sales Tax % Change 2021-2022	Use Tax % Change 2021-2022	Total % Change 2021-2022	% Change needed to reach budget
General Fund	10,929,277	1,770,816	12,700,093	12,093,481	2,607,604	14,701,085	10.7%	47.3%	15.76%	-0.51%
PIF Fund	1,928,689	312,481	2,241,170	2,134,145	460,146	2,594,291	10.7%	47.3%	15.76%	-0.51%
Streets Fund	4,854,855	781,239	5,636,094	5,375,310	1,150,410	6,525,720	10.7%	47.3%	15.78%	-0.49%
Open Space	1,294,630	208,335	1,502,965	1,433,408	306,782	1,740,190	10.7%	47.3%	15.78%	-0.49%
Public Safety	3,754,431	604,181	4,358,612	4,156,905	889,679	5,046,584	10.7%	47.3%	15.78%	-0.49%
LURA	88,311	-	88,311	106,493	-	106,493	20.6%	0.0%	20.6%	3.20%
All Funds Total	22,850,193	3,677,053	26,527,246	25,299,742	5,414,620	30,714,362	10.7%	47.3%	15.8%	-0.49%
				Budgeted Increase			-0.94%	2.02%	-0.49%	

General Fund

The allocation of both the sales tax and the use tax to the General Fund is 85% of the 2% non-earmarked sales and use tax. The result after four months is that the General Fund sales and use tax is up by 15.76%. The 2022 budget only relies on a 0.51% decrease in sales and use tax revenue.

Public Improvement Fund

The allocation of both the sales tax and the use tax to the Public Improvement Fund is 15.0% of the 2% non-earmarked sales and use tax. After four months, The PIF sales and use tax revenue increased by 15.76%. The 2022 budget only relies on a 0.51% decrease in sales and use tax revenue.

Streets Fund

The Street Fund portion of the total 3.53% sales and use tax rate is 0.75%. After four months, the Street Fund sales and use tax revenue increased by 15.78%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

Open Space

The Open Space Fund portion of the total 3.53% sales and use tax rates is 0.20%. After four months, the Open Space Fund sales and use tax revenue increased by 15.78%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

Public Safety

The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After four months, Public Safety sales and use tax revenue increased by 15.78%. The 2022 budget only relies on a 0.49% decrease in sales and use tax revenue.

LURA

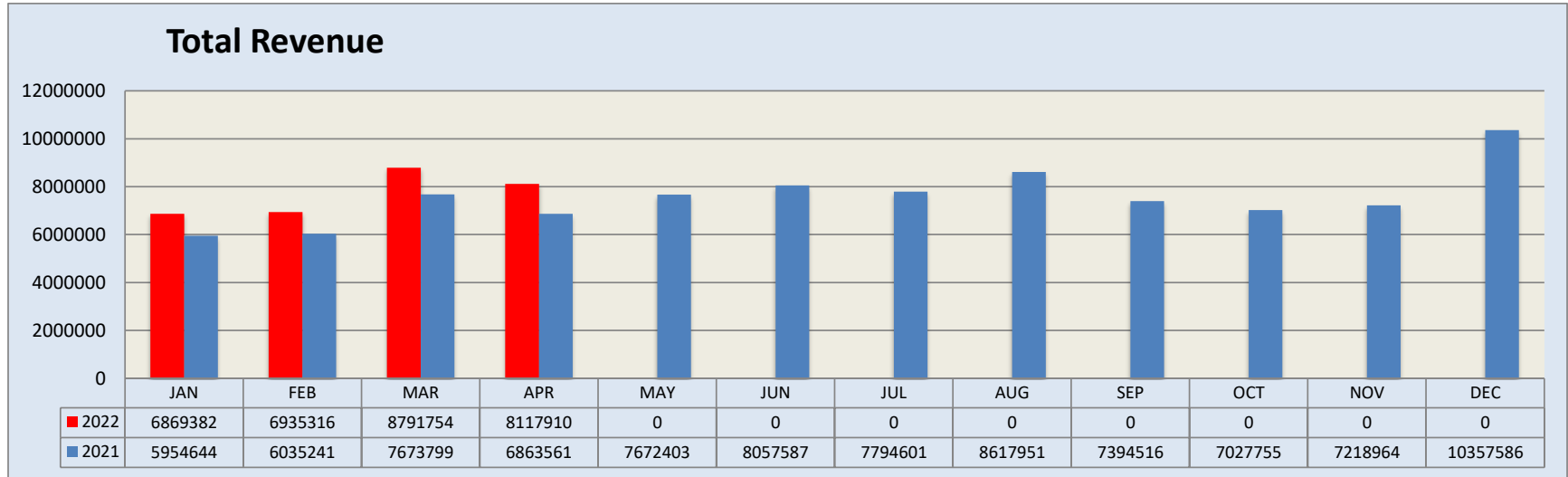
For 2022, an amount of \$257,620 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$441,770 has been generated within the URA district. The URA year begins at November 1st. The base was met in December of 2021. In 2022, .20% of the 2.0 non-earmarked sales tax from the URA district goes to the Village at the Peaks debt service fund to accumulate monies toward repayment of the COP's.

SALES AND USE TAX

ACCOUNT GROUPS

GRAND TOTALS

	April			2022		
	April 2022	April 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	9,178	8,649	529	9,178	8,649	529
Net Taxable Sales	185,311,060	168,377,940	10.1 %	715,493,988	647,120,145	10.6 %
Net Sales Tax	6,466,276	5,831,452	10.9 %	24,757,213	22,352,259	10.8 %
Delinquent Sales Tax	47,210	72,350	-	409,768	383,263	-
Use Tax	1,584,378	919,147	72.4 %	5,314,289	3,475,445	52.9 %
Delinquent Use Tax	4,224	26,034	-	100,331	201,608	-
Other Revenue*	15,822	14,578	-	132,761	114,670	-
Total Revenue	8,117,910	6,863,561	18.3 %	30,714,362	26,527,245	15.8 %



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

April

2022

ACCOUNT GROUPS

01000 Apparel

	April 2022	April 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	93	90	3	93	90	3
Net Taxable Sales	3,462,178	3,333,770	3.9 %	12,697,872	11,777,113	7.8 %
Net Sales Tax	121,018	117,138	3.3 %	443,689	412,152	7.7 %
Delinquent Sales Tax	614	190	-	1,482	1,808	-
Use Tax	43	143	(69.9) %	339	549	(38.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	70	21	-	2,198	473	-
Total Revenue	121,745	117,492	3.6 %	447,708	414,982	7.9 %
% of Total Revenue	1.5 %	1.7 %	(0.2) %	1.5 %	1.6 %	(0.1) %

02000 Automotive

Active Accounts	365	351	14	365	351	14
Net Taxable Sales	14,693,222	13,756,680	6.8 %	54,713,740	50,032,971	9.4 %
Net Sales Tax	508,603	482,510	5.4 %	1,880,446	1,630,159	15.4 %
Delinquent Sales Tax	7,464	712	-	32,344	124,454	-
Use Tax	2,039	2,286	(10.8) %	10,767	7,836	37.4 %
Delinquent Use Tax	0	8	-	1,484	531	-
Other Revenue	1,223	68	-	3,370	13,266	-
Total Revenue	519,329	485,584	6.9 %	1,928,411	1,776,246	8.6 %
% of Total Revenue	6.4 %	7.1 %	(0.7) %	6.3 %	6.7 %	(0.4) %

03000 Food

Active Accounts	649	650	(1)	649	650	(1)
Net Taxable Sales	61,703,963	58,234,836	6.0 %	231,187,314	213,953,909	8.1 %
Net Sales Tax	2,154,511	1,981,947	8.7 %	8,052,404	7,400,567	8.8 %
Delinquent Sales Tax	17,335	54,279	-	69,055	108,415	-
Use Tax	11,712	11,193	4.6 %	51,662	46,037	12.2 %
Delinquent Use Tax	530	0	-	10,694	0	-
Other Revenue	13,198	8,645	-	27,508	44,098	-
Total Revenue	2,197,286	2,056,064	6.9 %	8,211,323	7,599,117	8.1 %
% of Total Revenue	27.1 %	30.0 %	(2.9) %	26.7 %	28.6 %	(1.9) %

SALES AND USE TAX

April

2022

ACCOUNT GROUPS

	April 2022	April 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	374	356	18	374	356	18
Net Taxable Sales	5,384,490	4,675,582	15.2 %	19,951,108	18,704,052	6.7 %
Net Sales Tax	188,350	162,825	15.7 %	696,198	651,193	6.9 %
Delinquent Sales Tax	466	1,008	-	1,916	3,927	-
Use Tax	505	1,280	(60.5) %	6,131	5,229	17.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	90	27	-	429	120	-
Total Revenue	189,411	165,140	14.7 %	704,674	660,469	6.7 %
% of Total Revenue	2.3 %	2.4 %	(0.1) %	2.3 %	2.5 %	(0.2) %
<u>05000 General</u>						
Active Accounts	1,228	1,010	218	1,228	1,010	218
Net Taxable Sales	45,359,127	42,905,587	5.7 %	175,402,258	166,065,741	5.6 %
Net Sales Tax	1,592,101	1,510,227	5.4 %	6,099,665	5,830,367	4.6 %
Delinquent Sales Tax	5,217	1,239	-	73,161	50,176	-
Use Tax	4,666	4,882	(4.4) %	22,992	20,980	9.6 %
Delinquent Use Tax	0	0	-	18,520	12,209	-
Other Revenue	178	0	-	12,198	21,072	-
Total Revenue	1,602,162	1,516,348	5.7 %	6,226,536	5,934,804	4.9 %
% of Total Revenue	19.7 %	22.1 %	(2.4) %	20.3 %	22.4 %	(2.1) %
<u>06000 Lodging</u>						
Active Accounts	161	138	23	161	138	23
Net Taxable Sales	1,797,308	1,182,467	52.0 %	7,094,514	3,966,018	78.9 %
Net Sales Tax	63,023	41,386	52.3 %	226,495	131,748	71.9 %
Delinquent Sales Tax	39	0	-	21,994	6,231	-
Use Tax	2	37	(94.6) %	981	104	843.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	9	0	-	6,566	210	-
Total Revenue	63,073	41,423	52.3 %	256,036	138,293	85.1 %
% of Total Revenue	0.8 %	0.6 %	0.2 %	0.8 %	0.5 %	0.3 %

SALES AND USE TAX

April

2022

ACCOUNT GROUPS

07000 Lumber

	April 2022	April 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	949	840	109	949	840	109
Net Taxable Sales	15,166,856	14,419,658	5.2 %	48,799,508	48,072,235	1.5 %
Net Sales Tax	532,846	499,369	6.7 %	1,691,030	1,649,248	2.5 %
Delinquent Sales Tax	1,130	4,471	-	16,488	28,624	-
Use Tax	259,605	354,718	(26.8) %	1,371,841	1,039,104	32.0 %
Delinquent Use Tax	0	0	-	123	35	-
Other Revenue	17	517	-	1,706	12,055	-
Total Revenue	793,598	859,075	(7.6) %	3,081,188	2,729,066	12.9 %
% of Total Revenue	9.8 %	12.5 %	(2.7) %	10.0 %	10.3 %	(0.3) %

08000 Professional

Active Accounts	2,019	1,967	52	2,019	1,967	52
Net Taxable Sales	3,016,131	2,705,853	11.5 %	12,682,147	11,653,630	8.8 %
Net Sales Tax	103,740	92,192	12.5 %	435,203	398,981	9.1 %
Delinquent Sales Tax	1,275	2,149	-	6,705	7,133	-
Use Tax	12,419	27,159	(54.3) %	52,030	79,156	(34.3) %
Delinquent Use Tax	3,373	23,801	-	5,813	31,772	-
Other Revenue	457	4,108	-	5,809	8,212	-
Total Revenue	121,264	149,409	(18.8) %	505,560	525,254	(3.7) %
% of Total Revenue	1.5 %	2.2 %	(0.7) %	1.6 %	2.0 %	(0.4) %

09000 Public Utility

Active Accounts	382	375	7	382	375	7
Net Taxable Sales	13,045,346	12,097,176	7.8 %	59,034,523	52,767,115	11.9 %
Net Sales Tax	450,585	424,690	6.1 %	2,068,241	1,849,014	11.9 %
Delinquent Sales Tax	5,415	1,098	-	7,049	8,936	-
Use Tax	6,735	5,119	31.6 %	25,844	13,713	88.5 %
Delinquent Use Tax	0	0	-	0	255	-
Other Revenue	0	0	-	333	464	-
Total Revenue	462,735	430,907	7.4 %	2,101,467	1,872,382	12.2 %
% of Total Revenue	5.7 %	6.3 %	(0.6) %	6.8 %	7.1 %	(0.3) %

SALES AND USE TAX

April

2022

ACCOUNT GROUPS

10000 Unclassified

	April 2022	April 2021	INC (DEC)	YTD 2022	YTD 2021	INC (DEC)
Active Accounts	2,588	2,494	94	2,588	2,494	94
Net Taxable Sales	19,535,653	13,711,288	42.5 %	77,917,810	64,376,763	21.0 %
Net Sales Tax	679,674	473,575	43.5 %	2,591,827	2,203,966	17.6 %
Delinquent Sales Tax	5,360	5,815	-	174,799	39,571	-
Use Tax	20,616	(53,152)	138.8 %	81,666	53,526	52.6 %
Delinquent Use Tax	0	1,826	-	5,297	88,972	-
Other Revenue	226	1,066	-	17,814	7,502	-
Total Revenue	705,876	429,130	64.5 %	2,871,403	2,393,537	20.0 %
% of Total Revenue	8.7 %	6.3 %	2.4 %	9.3 %	9.0 %	0.3 %

11000 Home Occupations

Active Accounts	163	169	(6)	163	169	(6)
Net Taxable Sales	536,261	588,897	(8.9) %	2,484,386	2,691,101	(7.7) %
Net Sales Tax	18,495	20,121	(8.1) %	85,475	90,948	(6.0) %
Delinquent Sales Tax	7	235	-	400	1,767	-
Use Tax	1	7	(85.7) %	6	8	(25.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3	9	-	24	24	-
Total Revenue	18,506	20,372	(9.2) %	85,905	92,747	(7.4) %
% of Total Revenue	0.2 %	0.3 %	(0.1) %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

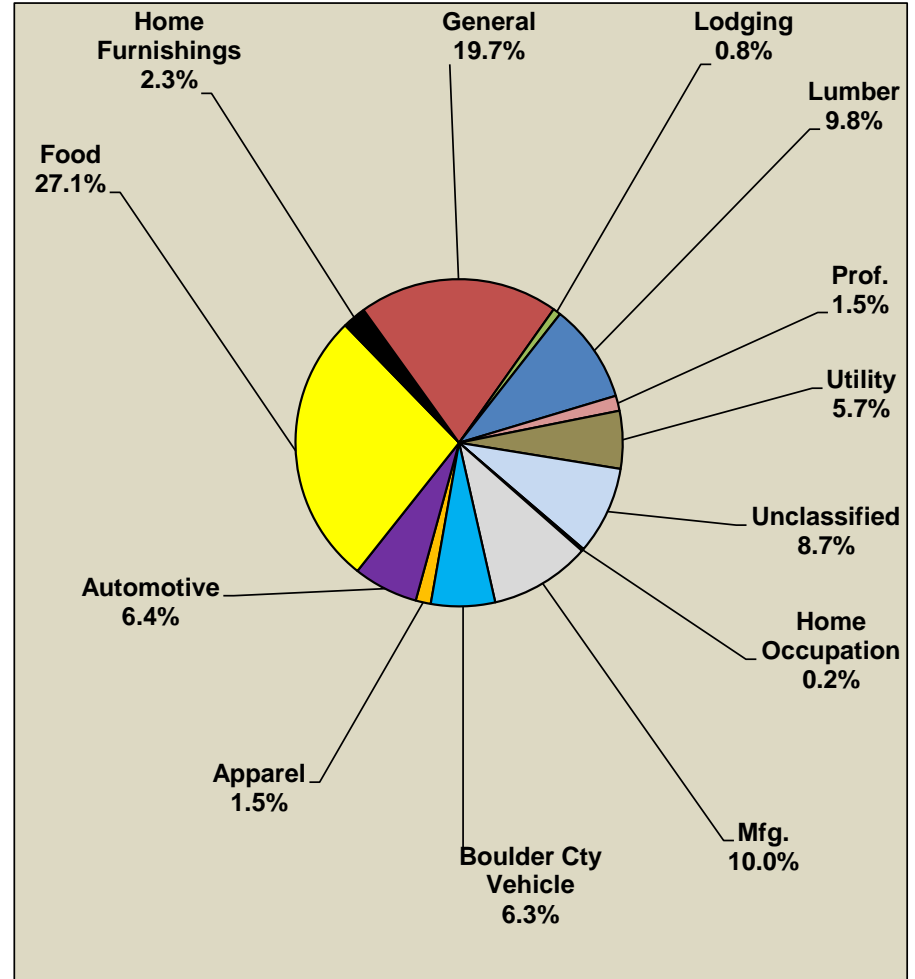
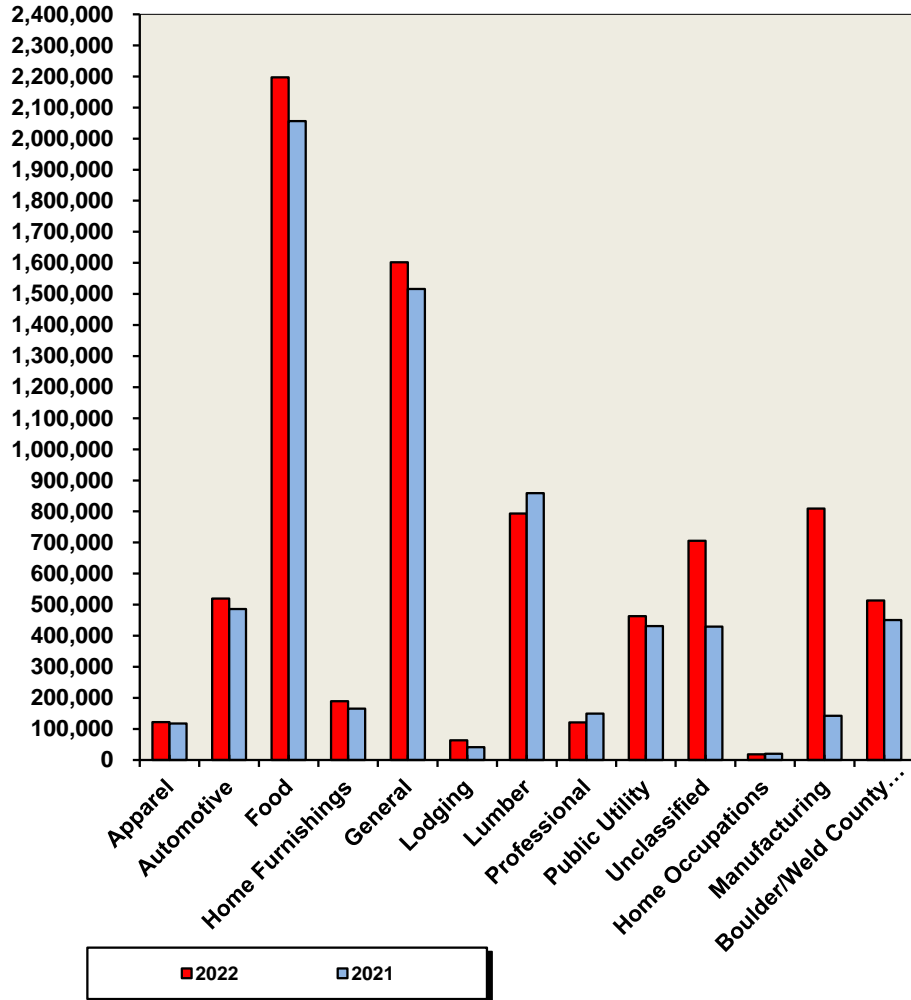
Active Accounts	206	208	(2)	206	208	(2)
Net Taxable Sales	1,610,525	766,146	110.2 %	13,528,808	3,059,497	342.2 %
Net Sales Tax	53,330	25,472	109.4 %	486,540	103,916	368.2 %
Delinquent Sales Tax	2,888	1,154	-	4,375	2,221	-
Use Tax	752,486	115,356	552.3 %	1,766,722	496,523	255.8 %
Delinquent Use Tax	321	399	-	58,400	67,834	-
Other Revenue	351	117	-	54,806	7,174	-
Total Revenue	809,376	142,498	468.0 %	2,370,843	677,668	249.9 %
% of Total Revenue	10.0 %	2.1 %	7.9 %	7.7 %	2.6 %	5.1 %

00000 Boulder/Weld County Vehicle

Use Tax	513,549	450,119	14.1 %	1,923,308	1,712,680	12.3 %
% of Total Revenue	6.3 %	6.6 %	(0.3) %	6.3 %	6.5 %	(0.2) %

Net Sales & Use Tax by Industry Type

For The Month Of
April
2022



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		April		INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
			2022	2021				
Apparel 01000	93	Net Taxable Sales	3,462,178	3,333,770	3.9 %	12,697,872	11,777,113	7.8 %
		Total Revenue	121,745	117,492	3.6 %	447,708	414,982	7.9 %
Automotive 02000	365	Net Taxable Sales	14,693,222	13,756,680	6.8 %	54,713,740	50,032,971	9.4 %
		Total Revenue	519,329	485,584	6.9 %	1,928,411	1,776,246	8.6 %
Food 03000	649	Net Taxable Sales	61,703,963	58,234,836	6.0 %	231,187,314	213,953,909	8.1 %
		Total Revenue	2,197,286	2,056,064	6.9 %	8,211,323	7,599,117	8.1 %
Home Furnishings 04000	374	Net Taxable Sales	5,384,490	4,675,582	15.2 %	19,951,108	18,704,052	6.7 %
		Total Revenue	189,411	165,140	14.7 %	704,674	660,469	6.7 %
General 05000	1,228	Net Taxable Sales	45,359,127	42,905,587	5.7 %	175,402,258	166,065,741	5.6 %
		Total Revenue	1,602,162	1,516,348	5.7 %	6,226,536	5,934,804	4.9 %
Lodging 06000	161	Net Taxable Sales	1,797,308	1,182,467	52.0 %	7,094,514	3,966,018	78.9 %
		Total Revenue	63,073	41,423	52.3 %	256,036	138,293	85.1 %
Lumber 07000	949	Net Taxable Sales	15,166,856	14,419,658	5.2 %	48,799,508	48,072,235	1.5 %
		Total Revenue	793,598	859,075	(7.6) %	3,081,188	2,729,066	12.9 %
Professional 08000	2,019	Net Taxable Sales	3,016,131	2,705,853	11.5 %	12,682,147	11,653,630	8.8 %
		Total Revenue	121,264	149,409	(18.8) %	505,560	525,254	(3.7) %
Public Utility 09000	382	Net Taxable Sales	13,045,346	12,097,176	7.8 %	59,034,523	52,767,115	11.9 %
		Total Revenue	462,735	430,907	7.4 %	2,101,467	1,872,382	12.2 %
Unclassified 10000	2,588	Net Taxable Sales	19,535,653	13,711,288	42.5 %	77,917,810	64,376,763	21.0 %
		Total Revenue	705,876	429,130	64.5 %	2,871,403	2,393,537	20.0 %
Home Occupations 11000	163	Net Taxable Sales	536,261	588,897	(8.9) %	2,484,386	2,691,101	(7.7) %
		Total Revenue	18,506	20,372	(9.2) %	85,905	92,747	(7.4) %
Manufacturing 12000	206	Net Taxable Sales	1,610,525	766,146	110.2 %	13,528,808	3,059,497	342.2 %
		Total Revenue	809,376	142,498	468.0 %	2,370,843	677,668	249.9 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	513,549	450,119	14.1 %	1,923,308	1,712,680	12.3 %
GRAND TOTALS	9,179	Net Taxable Sales	185,311,060	168,377,940	10.1 %	715,493,988	647,120,145	10.6 %
		Total Revenue	8,117,910	6,863,561	18.3 %	30,714,362	26,527,245	15.8 %

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

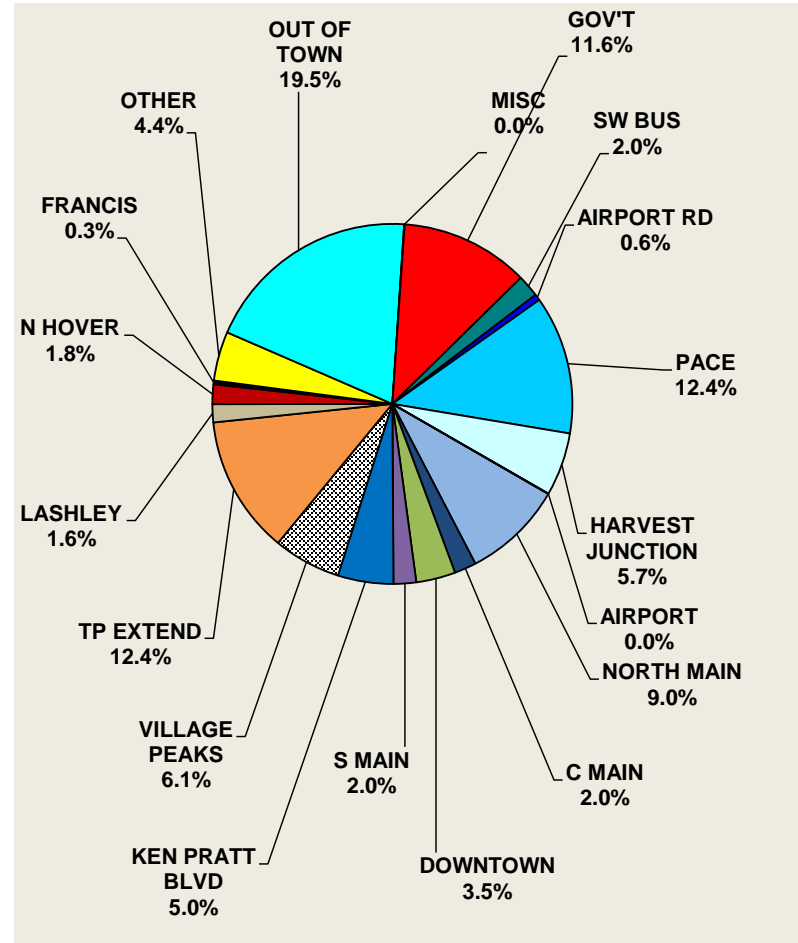
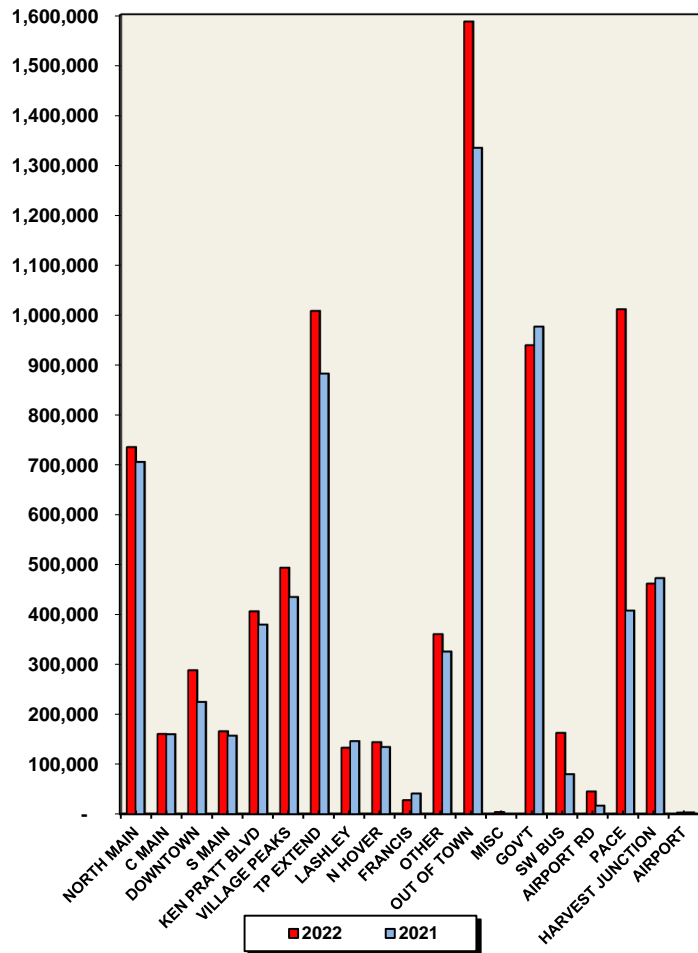
April

2022

LOCATION		% OF TOTAL	April 2022	April 2021	INCR/ (DECR)	YTD 2022	YTD 2021	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.2%	20,788,776	19,920,290	4.4 %	75,335,284	73,923,050	1.9 %
	Total Revenue	9.0%	733,793	704,091	4.2 %	2,683,613	2,629,286	2.1 %
CENTRAL MAIN	Net Taxable Sales	2.4%	4,509,255	4,505,286	0.1 %	17,756,368	16,440,351	8.0 %
	Total Revenue	2.0%	159,537	158,951	0.4 %	617,116	578,868	6.6 %
DOWNTOWN	Net Taxable Sales	4.3%	8,001,878	6,341,267	26.2 %	26,345,189	19,816,878	32.9 %
	Total Revenue	3.5%	286,938	223,495	28.4 %	933,804	701,957	33.0 %
SOUTH MAIN	Net Taxable Sales	2.5%	4,657,344	4,401,991	5.8 %	16,952,834	15,781,805	7.4 %
	Total Revenue	2.0%	164,908	156,056	5.7 %	607,445	562,673	8.0 %
KEN PRATT BOULEVARD	Net Taxable Sales	6.0%	11,202,177	10,661,414	5.1 %	40,917,293	40,102,653	2.0 %
	Total Revenue	5.0%	404,844	378,253	7.0 %	1,451,256	1,428,954	1.6 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.4%	13,788,351	12,153,840	13.4 %	53,313,417	46,539,580	14.6 %
	Total Revenue	6.1%	492,248	433,526	13.5 %	1,916,266	1,747,720	9.6 %
TW PKS SQ EXTENDED	Net Taxable Sales	15.3%	28,305,118	25,104,027	12.8 %	100,307,881	91,944,219	9.1 %
	Total Revenue	12.4%	1,006,588	880,972	14.3 %	3,599,490	3,248,996	10.8 %
LASHLEY	Net Taxable Sales	2.0%	3,718,125	4,087,908	(9.0) %	14,104,739	14,414,142	(2.1) %
	Total Revenue	1.6%	132,002	145,199	(9.1) %	502,656	523,261	(3.9) %
NORTH HOVER	Net Taxable Sales	2.2%	4,042,781	3,778,671	7.0 %	15,524,798	14,390,017	7.9 %
	Total Revenue	1.8%	143,164	133,441	7.3 %	549,842	507,482	8.3 %
FRANCIS	Net Taxable Sales	0.4%	785,086	954,903	(17.8) %	3,094,335	3,482,401	(11.1) %
	Total Revenue	0.3%	27,477	40,661	(32.4) %	109,234	134,051	(18.5) %
ALL OTHERS	Net Taxable Sales	4.4%	8,217,346	7,938,228	3.5 %	28,584,737	22,945,817	24.6 %
	Total Revenue	4.4%	359,122	324,207	10.8 %	1,302,516	1,094,265	19.0 %
OUT OF TOWN	Net Taxable Sales	24.1%	44,745,722	37,017,188	20.9 %	193,320,095	166,323,096	16.2 %
	Total Revenue	19.5%	1,586,341	1,333,164	19.0 %	6,890,057	5,993,049	15.0 %
MISCELLANEOUS	Net Taxable Sales	0.1%	98,236	12,574	681.3 %	431,150	1,360,294	(68.3) %
	Total Revenue	0.0%	3,632	108	3,263.0 %	15,408	49,708	(69.0) %
CITY, BLDR CO	Net Taxable Sales	2.7%	4,986,307	4,930,888	1.1 %	21,762,967	20,810,352	4.6 %
	Total Revenue	11.6%	937,949	975,181	(3.8) %	4,025,684	3,463,340	16.2 %
SW BUSINESS	Net Taxable Sales	1.3%	2,422,808	1,483,248	63.3 %	15,074,176	5,638,952	167.3 %
	Total Revenue	2.0%	161,690	79,275	104.0 %	1,001,993	458,261	118.7 %
AIRPORT ROAD	Net Taxable Sales	0.3%	565,490	469,365	20.5 %	1,906,987	1,662,523	14.7 %
	Total Revenue	0.6%	44,805	16,389	173.4 %	625,748	60,647	931.8 %
PACE	Net Taxable Sales	6.1%	11,384,937	11,250,408	1.2 %	42,782,643	43,399,866	(1.4) %
	Total Revenue	12.4%	1,009,927	406,332	148.5 %	2,183,421	1,582,690	38.0 %
HARVEST JUNCTION	Net Taxable Sales	7.0%	13,034,320	13,304,660	(2.0) %	47,786,384	48,006,413	(0.5) %
	Total Revenue	5.7%	460,444	471,374	(2.3) %	1,690,309	1,754,981	(3.7) %
AIRPORT	Net Taxable Sales	0.0%	57,003	61,784	(7.7) %	192,711	137,736	39.9 %
	Total Revenue	0.0%	2,501	2,886	(13.3) %	8,504	7,056	20.5 %
TOTALS	Net Taxable Sales	100%	185,311,060	168,377,940	10.1 %	715,493,988	647,120,145	10.6 %
	Total Revenue	100%	8,117,910	6,863,561	18.3 %	30,714,362	26,527,245	15.8 %

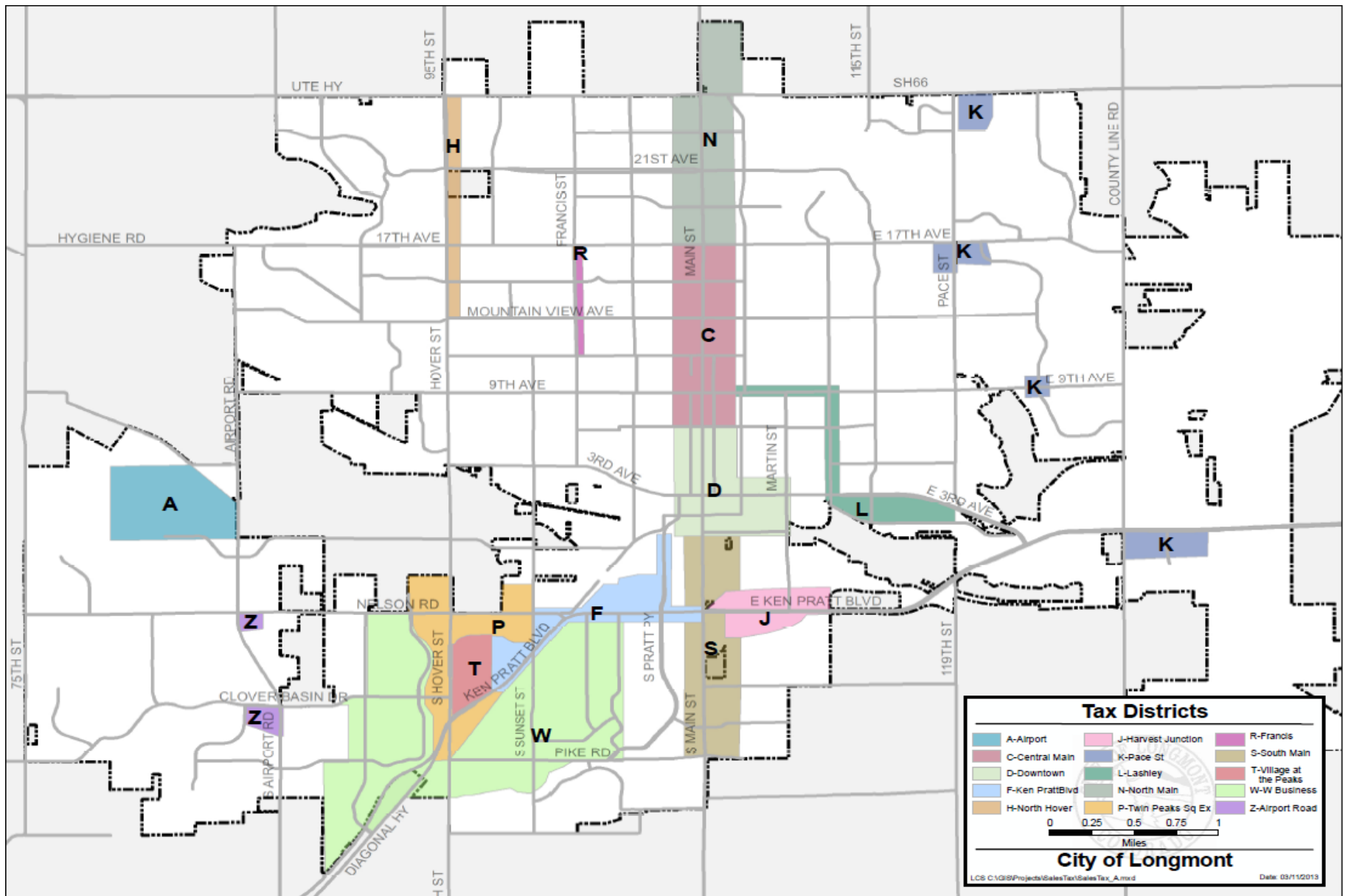
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
April
2022



DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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



LODGERS TAX

April

2022

	2022 MONTHLY	PERCENT CHANGE	2021 MONTHLY	2022 YTD	PERCENT CHANGE	2021 YTD
January	24,203	61.3 %	15,002	24,203	61.3 %	15,002
February	37,559	95.9 %	19,172	61,763	80.7 %	34,173
March	36,093	80.1 %	20,038	97,855	80.5 %	54,211
April *	45,512	102.0 %	22,535	143,367	86.8 %	76,746
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>\$ 143,367</u>	86.8 %	<u>\$ 76,746</u>			

SPECIAL MARIJUANA TAX

April
2022

	2022 MONTHLY	PERCENT CHANGE	2021 MONTHLY	2022 YTD	PERCENT CHANGE	2021 YTD
January	47,054	(5.1) %	49,597	47,054	(5.1) %	49,597
February	46,468	6.0 %	43,831	93,522	0.1 %	93,428
March	51,147	(4.7) %	53,666	144,669	(1.6) %	147,094
April	49,694	(7.5) %	53,711	194,363	(3.2) %	200,805
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 194,363</u>	(3.2) %	<u>\$ 200,805</u>			