

SUBJECT: SALES TAX REPORTS

DATE: MAY 18, 2023

PRESENTED BY: MAHYAR MANSURABADI, SALES TAX AUDITOR

SUMMARY:

Update on Sales Tax collected by the City, broken out by Type, Area and Industry.

In summary, total year-over-year increase was **17.4%**, and broken out by categories:

- Sales Tax revenue = **18.01%**
- Use Tax revenue = **4.37%**
- Building Use Tax revenue = **87.06%**
- Auto Use Tax revenue = **-13.50%**
- Lodging Tax revenue = **46.35%**
- Audit Revenue = **-91.48%**

Bag Tax Revenue

Q YoY (Q1 2022 VS Q1 2023) = **51.9%**

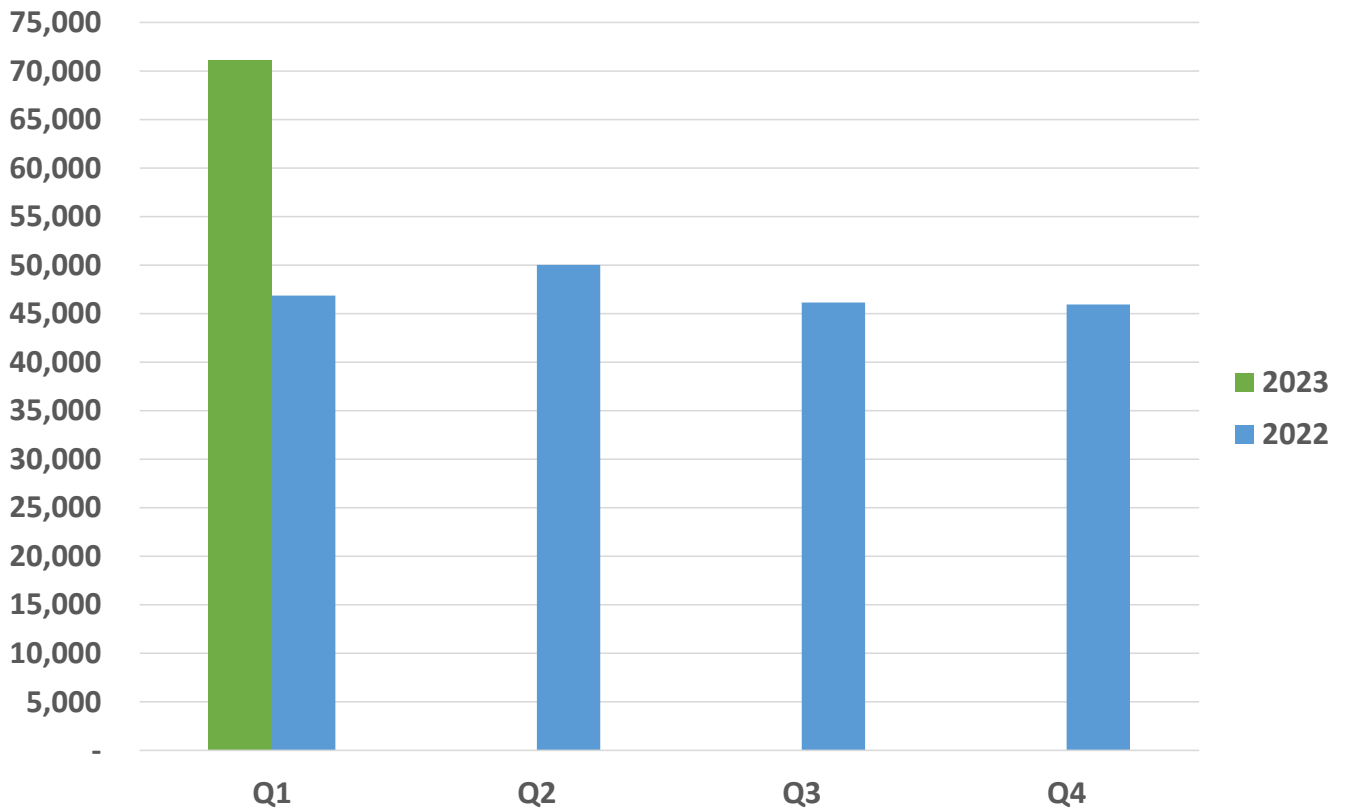
Q over Q (Q ending Dec 31, 2022, vs Q ending March 31, 2023) = **54.92%**

RECOMMENDATION:

Receive and file.

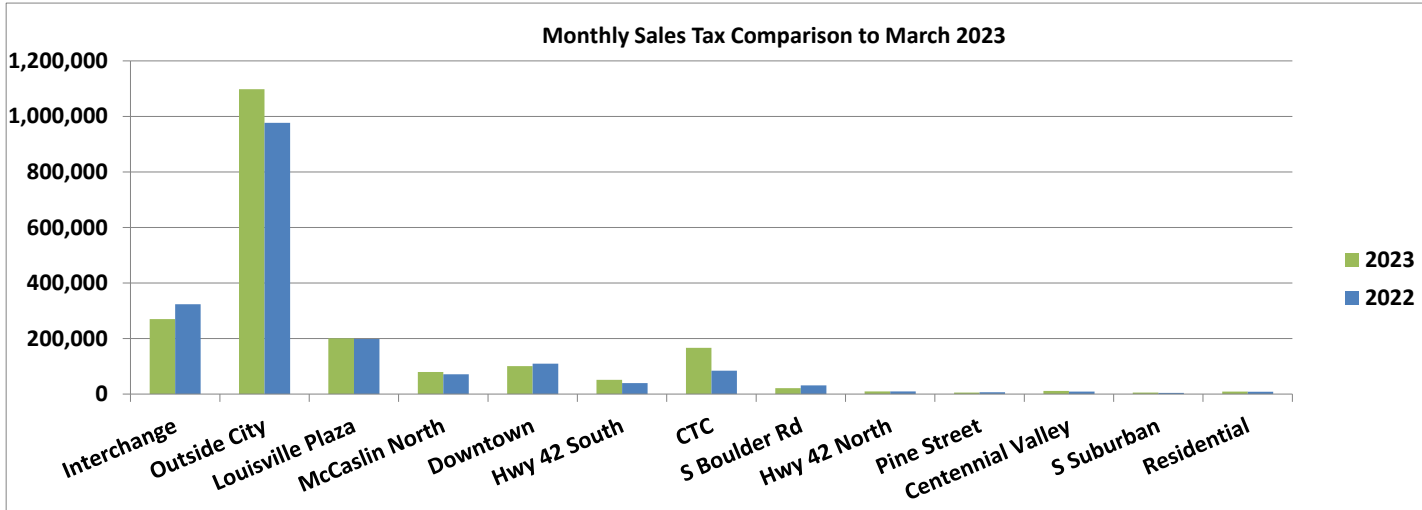
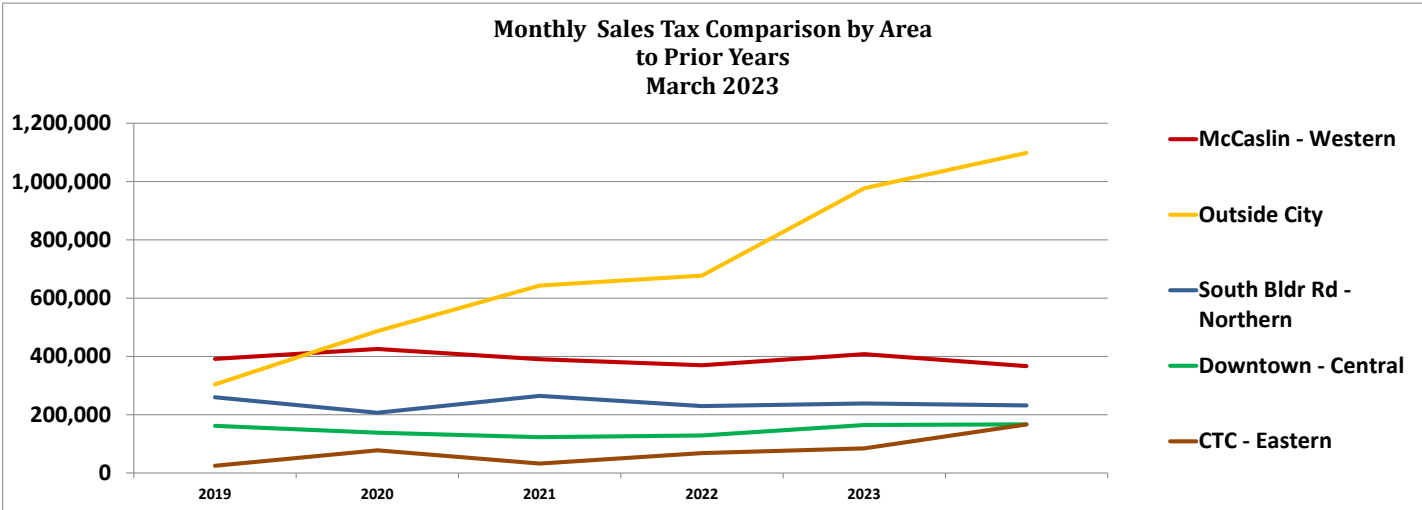
| CITY OF LOUISVILLE | | | | | | | | | |
|--------------------|------------------------------|------------|-----------|--------------|--------------|-------------|-----------|---------|------------|
| Revenue History | | | | | | | | | |
| 2019 through 2023 | | | | | | | | | |
| YEAR | MONTH | SALES TAX | USE TAX | BLDG USE TAX | AUTO USE TAX | LODGING TAX | AUDIT | Bag Tax | TOTAL |
| 2023 | JANUARY | 1,568,367 | 155,955 | 238,897 | 157,506 | 8,027 | - | | 2,128,752 |
| | FEBRUARY | 1,539,730 | 208,668 | 99,366 | 106,393 | 15,663 | 2,715 | | 1,972,536 |
| | MARCH | 2,030,246 | 223,743 | 219,554 | 157,285 | 12,478 | - | 71,169 | 2,714,476 |
| | APRIL | | | | | | | | - |
| | MAY | | | | | | | | - |
| | JUNE | | | | | | | | - |
| | JULY | | | | | | | | - |
| | AUGUST | | | | | | | | - |
| | SEPTEMBER | | | | | | | | - |
| | OCTOBER | | | | | | | | - |
| | NOVEMBER | | | | | | | | - |
| | DECEMBER | | | | | | | | - |
| | YTD TOTALS | 5,138,343 | 588,365 | 557,818 | 421,185 | 36,169 | 2,715 | 71,169 | 6,815,764 |
| | YTD Variance % to Prior Year | 18.0% | 4.4% | 87.1% | -13.5% | 46.3% | -91.5% | 51.9% | 17.4% |
| 2022 | JANUARY | 1,290,514 | 176,432 | 130,345 | 128,149 | 3,109 | 208 | | 1,728,758 |
| | FEBRUARY | 1,190,326 | 193,090 | 51,720 | 119,067 | 6,032 | 14,265 | | 1,574,500 |
| | MARCH | 1,873,155 | 194,188 | 116,141 | 239,724 | 15,574 | 17,376 | 46,850 | 2,503,008 |
| | APRIL | 1,716,488 | 166,822 | 103,279 | 171,550 | 21,231 | 2,336 | | 2,181,706 |
| | MAY | 1,596,606 | 141,953 | 156,057 | 162,552 | 37,751 | 817 | | 2,095,736 |
| | JUNE | 1,977,923 | 363,695 | 166,434 | 145,676 | 30,068 | - | 50,020 | 2,683,797 |
| | JULY | 1,582,397 | 282,381 | 250,332 | 133,511 | 47,010 | 12,466 | | 2,308,096 |
| | AUGUST | 1,732,722 | 170,194 | 577,453 | 169,804 | 63,940 | 8,651 | | 2,722,763 |
| | SEPTEMBER | 1,769,359 | 333,062 | 1,252,503 | 155,205 | 22,131 | - | 46,134 | 3,578,394 |
| | OCTOBER | 1,469,642 | 176,355 | 329,917 | 214,840 | 42,562 | 15 | | 2,233,332 |
| | NOVEMBER | 1,368,473 | 102,994 | 61,392 | 134,481 | 10,985 | - | | 1,678,325 |
| | DECEMBER | 2,355,727 | 350,061 | 582,602 | 123,871 | 14,445 | 6,724 | 45,940 | 3,479,370 |
| | YTD TOTALS | 19,923,333 | 2,651,227 | 3,778,176 | 1,898,431 | 314,836 | 62,857 | 188,944 | 28,767,785 |
| | YTD Variance % to Prior Year | 9.1% | 27.0% | 54.8% | 5.1% | 16.0% | -33.9% | | 15.3% |
| 2021 | JANUARY | 1,093,893 | 151,922 | 76,766 | 165,964 | 8,893 | 13,085 | | 1,510,523 |
| | FEBRUARY | 1,048,733 | 123,647 | 175,248 | 141,326 | 9,311 | 9,343 | | 1,507,607 |
| | MARCH | 1,473,421 | 187,196 | 497,955 | 118,578 | 12,589 | 1,431 | | 2,291,171 |
| | APRIL | 1,447,875 | 92,613 | 880,417 | 156,795 | 13,198 | 3,434 | | 2,594,332 |
| | MAY | 1,463,795 | 142,433 | 69,429 | 145,625 | 17,757 | 14,572 | | 1,853,611 |
| | JUNE | 1,836,453 | 206,969 | 39,899 | 182,192 | 26,986 | 5,542 | | 2,298,042 |
| | JULY | 1,460,976 | 121,088 | (32,980) | 144,891 | 38,956 | 15,499 | | 1,748,430 |
| | AUGUST | 1,372,626 | 152,120 | 152,949 | 160,162 | 40,187 | 2,490 | | 1,880,534 |
| | SEPTEMBER | 1,641,416 | 215,222 | 45,706 | 163,655 | 31,783 | 13,666 | | 2,111,448 |
| | OCTOBER | 1,534,805 | 152,057 | 164,302 | 148,773 | 34,618 | 12,142 | | 2,046,696 |
| | NOVEMBER | 1,503,261 | 162,041 | 156,565 | 144,254 | 23,667 | 1,145 | | 1,990,933 |
| | DECEMBER | 2,377,087 | 379,832 | 214,495 | 134,883 | 13,526 | 2,814 | | 3,122,637 |
| | YTD TOTALS | 18,254,341 | 2,087,139 | 2,440,753 | 1,807,098 | 271,471 | 95,163 | | 24,955,964 |
| | YTD Variance % to Prior Year | 16.9% | 39.3% | 43.3% | 19.3% | 48.7% | -79.1% | | 19.0% |
| 2020 | JANUARY | 1,146,885 | 139,124 | 167,476 | 143,490 | 20,259 | 10,328 | | 1,627,562 |
| | FEBRUARY | 1,010,556 | 181,982 | 213,379 | 138,820 | 18,916 | 62,695 | | 1,626,348 |
| | MARCH | 1,453,347 | 128,050 | 101,197 | 68,233 | 17,511 | 33,347 | | 1,801,683 |
| | APRIL | 1,043,220 | 102,057 | 369,619 | 61,493 | 4,291 | 56,334 | | 1,637,014 |
| | MAY | 1,104,718 | 86,298 | 182,958 | 52,846 | 7,772 | 34,308 | | 1,468,899 |
| | JUNE | 1,620,670 | 135,567 | 62,081 | 152,603 | 13,238 | 126,571 | | 2,110,730 |
| | JULY | 1,231,987 | 76,551 | 53,104 | 160,605 | 20,902 | 7,733 | | 1,550,883 |
| | AUGUST | 1,176,398 | 83,836 | 53,404 | 155,256 | 24,833 | 26,419 | | 1,520,146 |
| | SEPTEMBER | 1,500,877 | 105,141 | 136,333 | 145,388 | 18,154 | 48,695 | | 1,954,587 |
| | OCTOBER | 1,274,200 | 123,011 | 36,568 | 192,352 | 17,622 | 7,756 | | 1,651,508 |
| | NOVEMBER | 1,137,481 | 83,349 | 218,216 | 100,847 | 10,177 | 35,354 | | 1,585,423 |
| | DECEMBER | 1,920,601 | 252,875 | 109,363 | 142,948 | 8,882 | 5,392 | | 2,440,062 |
| | YTD TOTALS | 15,620,940 | 1,497,840 | 1,703,698 | 1,514,880 | 182,557 | 454,931 | | 20,974,845 |
| | YTD Variance % to Prior Year | -2.9% | -12.9% | -18.4% | -12.7% | -59.9% | -67.1% | | -10.6% |
| 2019 | JANUARY | 1,071,558 | 127,245 | 86,502 | 201,074 | 21,423 | 18,826 | | 1,526,627 |
| | FEBRUARY | 936,429 | 147,890 | 265,760 | 118,258 | 21,707 | 67,844 | | 1,557,888 |
| | MARCH | 1,334,863 | 152,930 | 65,076 | 142,231 | 27,356 | 74,188 | | 1,796,643 |
| | APRIL | 1,159,948 | 284,945 | 203,698 | 123,778 | 30,600 | 27,803 | | 1,830,773 |
| | MAY | 1,223,169 | 92,960 | 281,555 | 162,333 | 44,797 | 105,311 | | 1,910,125 |
| | JUNE | 1,579,107 | 154,476 | 324,102 | 109,552 | 53,263 | 44,863 | | 2,265,363 |
| | JULY | 1,366,196 | 95,129 | 208,918 | 160,122 | 62,859 | 22,182 | | 1,915,406 |
| | AUGUST | 1,488,654 | 113,156 | 88,430 | 145,808 | 57,724 | 810,122 | | 2,703,894 |
| | SEPTEMBER | 1,501,976 | 140,882 | 143,151 | 143,031 | 46,348 | 30,769 | | 2,006,157 |
| | OCTOBER | 1,338,241 | 99,425 | 142,592 | 178,136 | 42,935 | 157,833 | | 1,959,161 |
| | NOVEMBER | 1,208,379 | 101,710 | 213,900 | 126,120 | 27,259 | 7,513 | | 1,684,881 |
| | DECEMBER | 1,878,105 | 209,877 | 64,581 | 125,652 | 18,444 | 13,666 | | 2,310,324 |
| | YTD TOTALS | 16,086,625 | 1,720,626 | 2,088,265 | 1,736,096 | 454,714 | 1,380,919 | | 23,467,244 |
| | YTD Variance % to Prior Year | 5.0% | 19.1% | -8.1% | -14.6% | -3.8% | 142.5% | | 6.2% |

Bag Tax Revenue



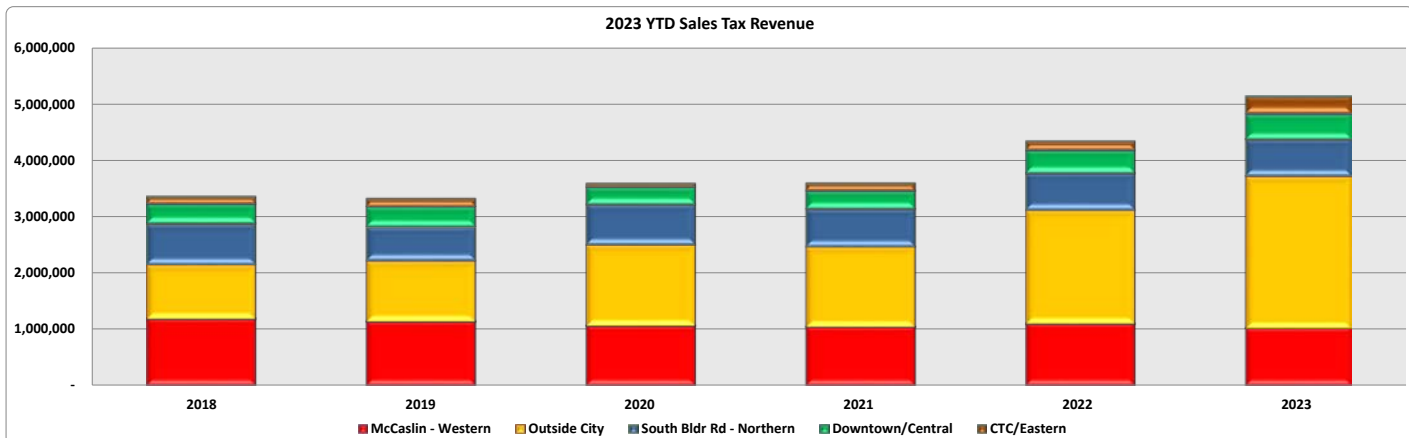
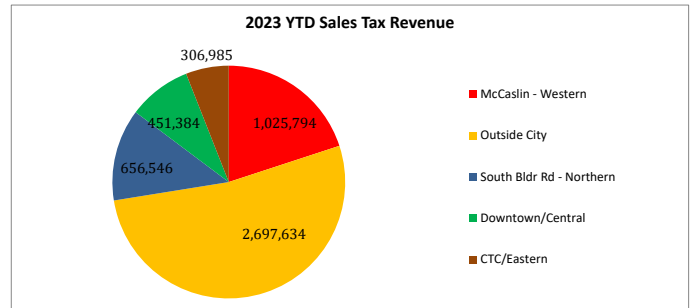
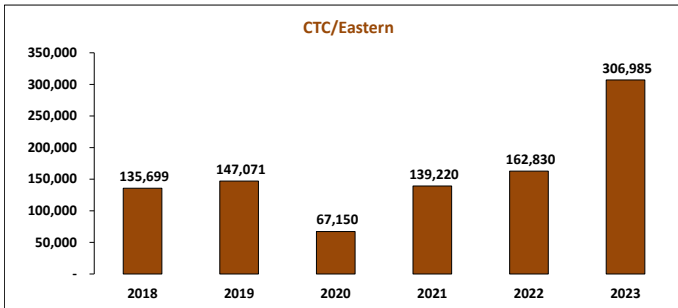
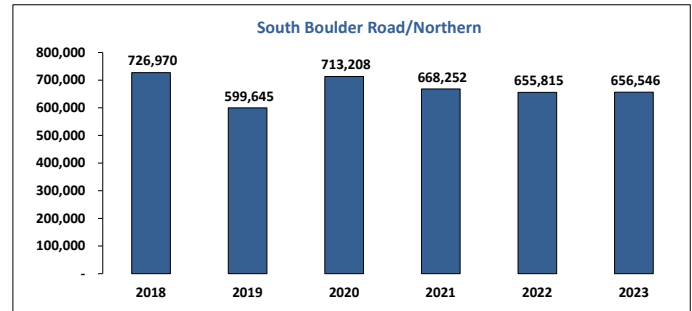
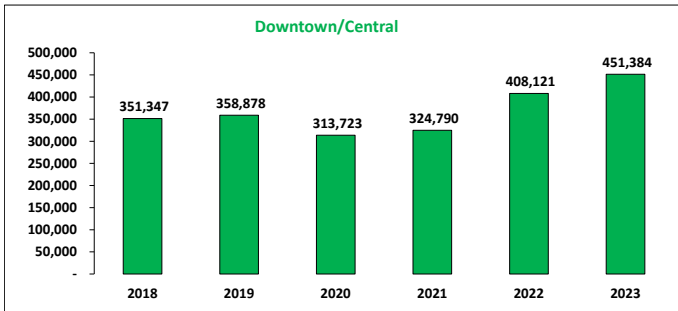
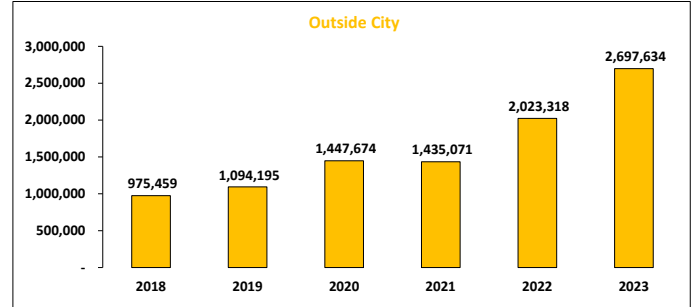
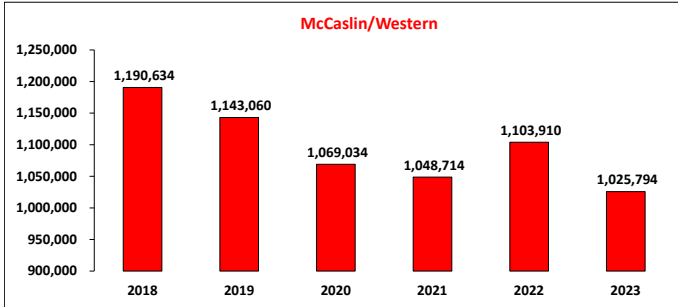
Monthly Sales Tax Revenue Comparisons by Area (March 2023)

| AREA NAME | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | % Of Total | % Change |
|----------------------|------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| Interchange | 332,707 | 308,154 | 292,924 | 323,582 | 270,105 | 13.3% | -16.5% |
| Outside City | 486,919 | 643,249 | 677,430 | 977,125 | 1,098,282 | 54.1% | 12.4% |
| Louisville Plaza | 171,261 | 220,173 | 183,236 | 198,266 | 200,888 | 9.9% | 1.3% |
| McCaslin North | 69,314 | 68,616 | 62,893 | 71,067 | 79,806 | 3.9% | 12.3% |
| Downtown | 101,652 | 84,528 | 79,112 | 109,597 | 100,882 | 5.0% | -8.0% |
| Hwy 42 South | 25,117 | 31,967 | 38,932 | 39,840 | 51,479 | 2.5% | 29.2% |
| CTC | 77,528 | 32,396 | 68,233 | 84,504 | 166,582 | 8.2% | 97.1% |
| S Boulder Rd | 22,961 | 39,013 | 38,978 | 31,207 | 21,450 | 1.1% | -31.3% |
| Hwy 42 North | 12,552 | 5,445 | 7,400 | 9,271 | 9,394 | 0.5% | 1.3% |
| Pine Street | 8,585 | 4,728 | 5,141 | 6,873 | 5,593 | 0.3% | -18.6% |
| Centennial Valley | 19,201 | 7,411 | 9,618 | 8,943 | 11,288 | 0.6% | 26.2% |
| S Suburban | 4,364 | 5,965 | 4,106 | 4,276 | 5,464 | 0.3% | 27.8% |
| Residential | 2,702 | 1,701 | 5,417 | 8,603 | 9,032 | 0.4% | 5.0% |
| Total Revenue | 1,334,863 | 1,453,347 | 1,473,421 | 1,873,155 | 2,030,246 | | |
| % Of Change | 16.9% | 8.9% | 1.4% | 27.1% | 8.4% | | |



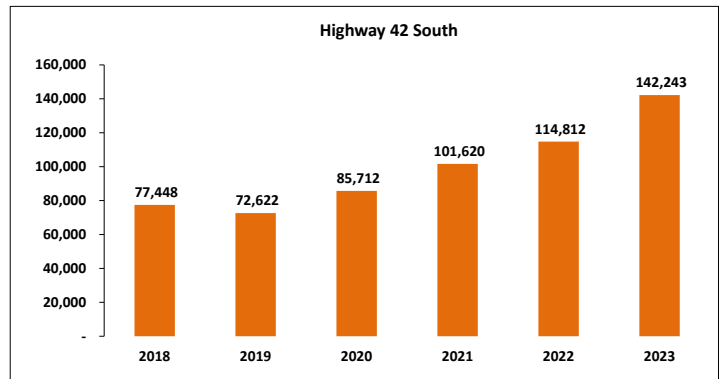
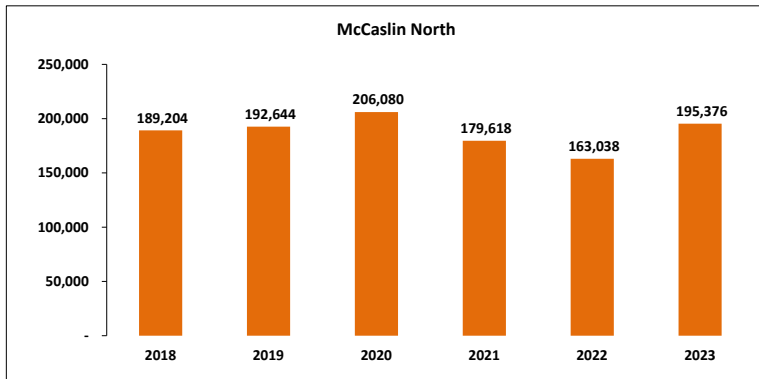
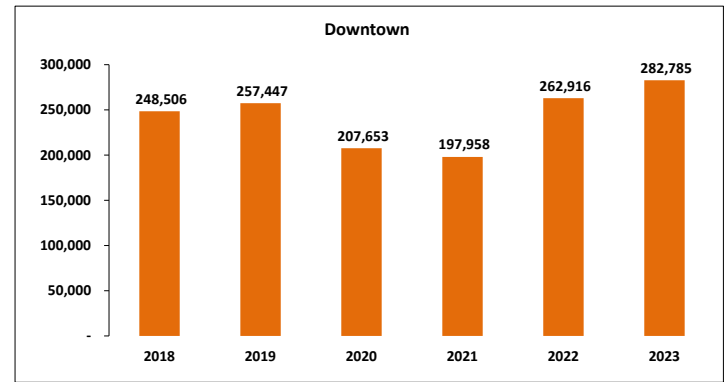
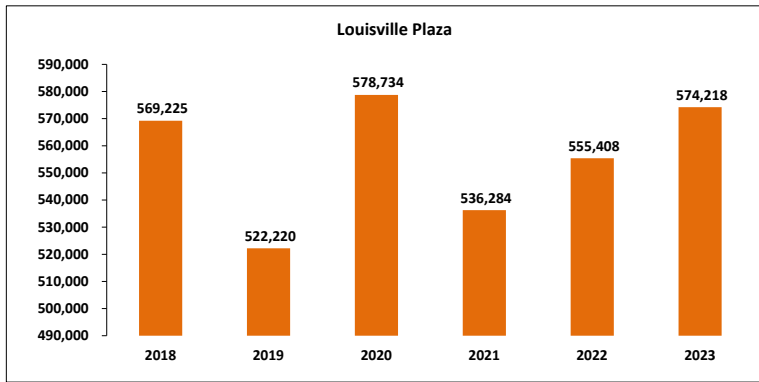
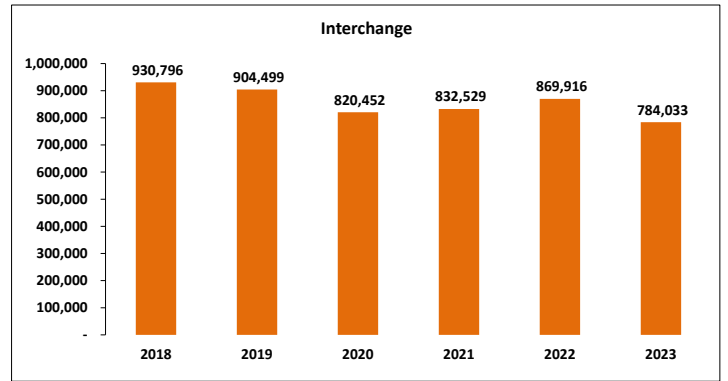
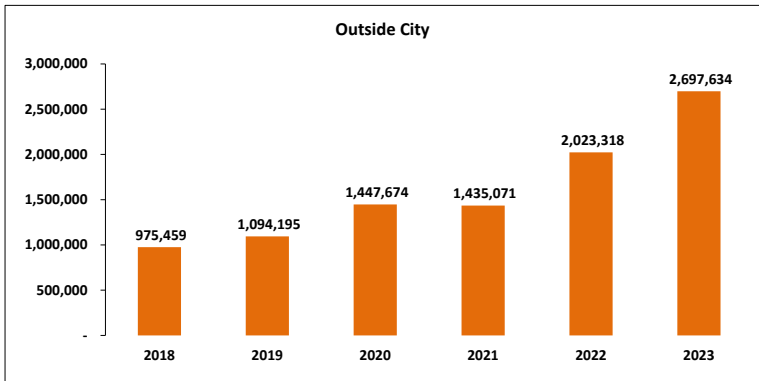
CITY OF LOUISVILLE
Sales Tax Revenue History by Area (Jan. - March 2023)

| | 2018 | % Var | 2019 | % Var | 2020 | % Var | 2021 | % Var | 2022 | % Var | 2023 | % Var | % of Total |
|---------------------------------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|--------|-----------|--------|------------|
| McCaslin - Western | 1,190,634 | 11.37% | 1,143,060 | -4.00% | 1,069,034 | -6.48% | 1,048,714 | -1.90% | 1,103,910 | 5.26% | 1,025,794 | -7.08% | 20.0% |
| Outside City | 975,459 | -32.62% | 1,094,195 | -24.42% | 1,447,674 | 32.30% | 1,435,071 | -0.87% | 2,023,318 | 40.99% | 2,697,634 | 33.33% | 52.5% |
| South Bldr Rd - Northern | 726,970 | 1.93% | 599,645 | -15.92% | 713,208 | 18.94% | 668,252 | -6.30% | 655,815 | -1.86% | 656,546 | 0.11% | 12.8% |
| Downtown/Central | 351,347 | 11.99% | 358,878 | 14.39% | 313,723 | -12.58% | 324,790 | 3.53% | 408,121 | 25.66% | 451,384 | 10.60% | 8.8% |
| CTC/Eastern | 135,699 | 102.08% | 147,071 | 119.02% | 67,150 | -54.34% | 139,220 | 107.33% | 162,830 | 16.96% | 306,985 | 88.53% | 6.0% |
| | 3,380,108 | -6.4% | 3,342,849 | -1.1% | 3,610,788 | 8.0% | 3,616,047 | 0.1% | 4,353,995 | 20.4% | 5,138,343 | 18.0% | |

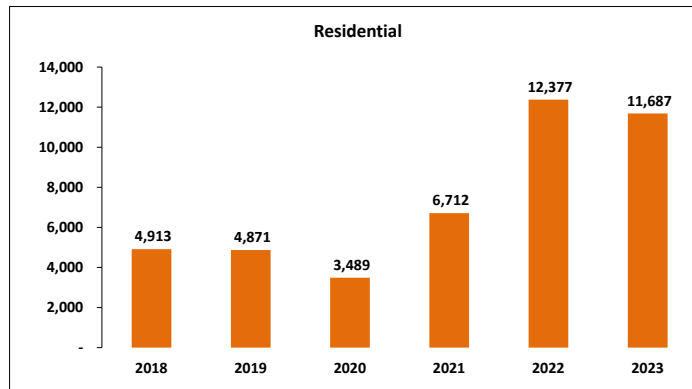
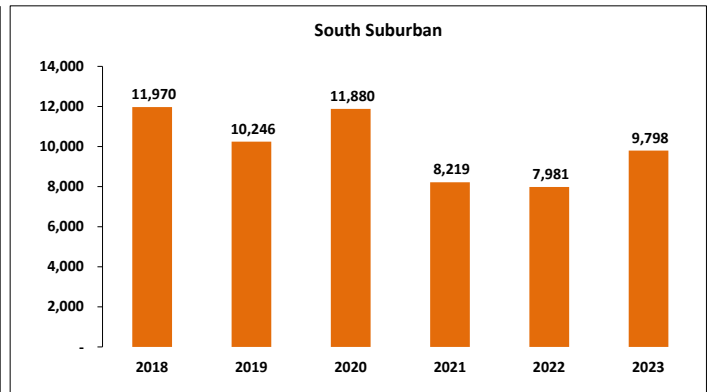
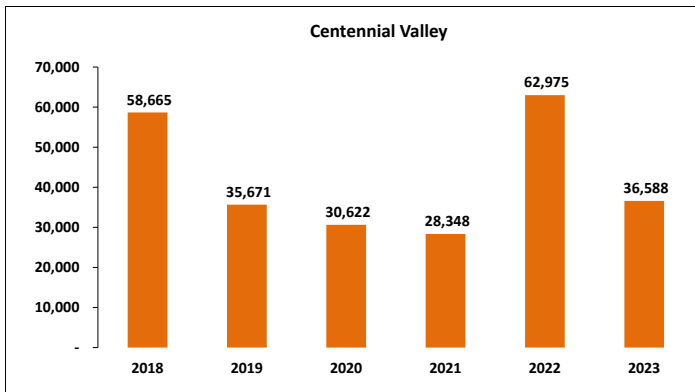
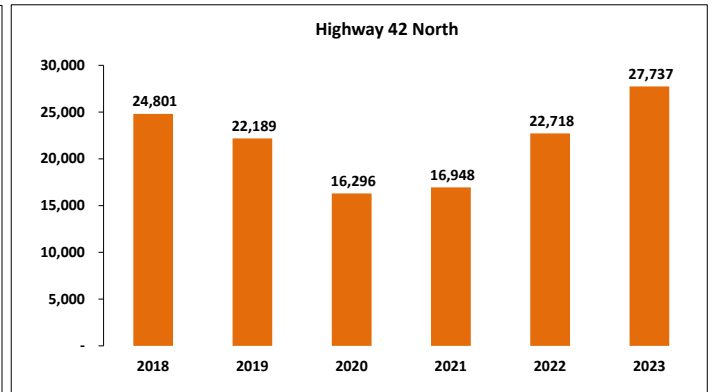
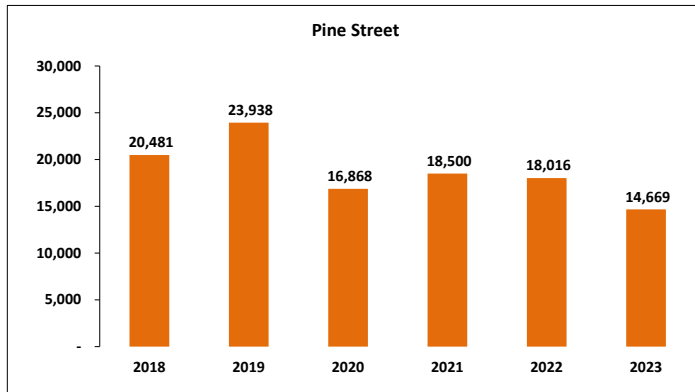
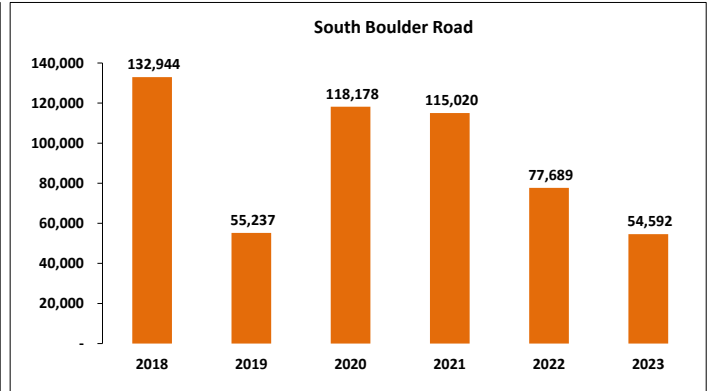
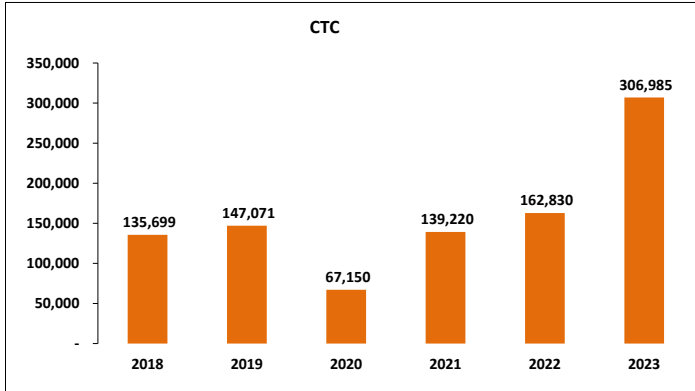


CITY OF LOUISVILLE
Qtrly Revenue History by Area (Jan. - Mar. 2023)

| | 2018 | % Var | 2019 | % Var | 2020 | % Var | 2021 | % Var | 2022 | % Var | 2023 | % Var | % of Total |
|-------------------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|------------|
| Outside City | 975,459 | -32.6% | 1,094,195 | 12.2% | 1,447,674 | 32.3% | 1,435,071 | -0.9% | 2,023,318 | 41.0% | 2,697,634 | 33.3% | 52.50% |
| Interchange | 930,796 | 13.4% | 904,499 | -2.8% | 820,452 | -9.3% | 832,529 | 1.5% | 869,916 | 4.5% | 784,033 | -9.9% | 15.26% |
| Louisville Plaza | 569,225 | -1.6% | 522,220 | -8.3% | 578,734 | 10.8% | 536,284 | -7.3% | 555,408 | 3.6% | 574,218 | 3.4% | 11.18% |
| Downtown | 248,506 | 19.7% | 257,447 | 3.6% | 207,653 | -19.3% | 197,958 | -4.7% | 262,916 | 32.8% | 282,785 | 7.6% | 5.50% |
| McCasin North | 189,204 | -8.2% | 192,644 | 1.8% | 206,080 | 7.0% | 179,618 | -12.8% | 163,038 | -9.2% | 195,376 | 19.8% | 3.80% |
| Hwy 42 South | 77,448 | -9.6% | 72,622 | -6.2% | 85,712 | 18.0% | 101,620 | 18.6% | 114,812 | 13.0% | 142,243 | 23.9% | 2.77% |
| CTC | 135,699 | 102.1% | 147,071 | 8.4% | 67,150 | -54.3% | 139,220 | 107.3% | 162,830 | 17.0% | 306,985 | 88.5% | 5.97% |
| South Boulder Rd | 132,944 | 12.5% | 55,237 | -58.5% | 118,178 | 113.9% | 115,020 | -2.7% | 77,689 | -32.5% | 54,592 | -29.7% | 1.06% |
| Pine Street | 20,481 | 21.4% | 23,938 | 16.9% | 16,868 | -29.5% | 18,500 | 9.7% | 18,016 | -2.6% | 14,669 | -18.6% | 0.29% |
| Hwy 42 North | 24,801 | 52.2% | 22,189 | -10.5% | 16,296 | -26.6% | 16,948 | 4.0% | 22,718 | 34.1% | 27,737 | 22.1% | 0.54% |
| Centennial Valley | 58,665 | 91.6% | 35,671 | -39.2% | 30,622 | -14.2% | 28,348 | -7.4% | 62,975 | 122.1% | 36,588 | -41.9% | 0.71% |
| South Suburban | 11,970 | 0.8% | 10,246 | -14.4% | 11,880 | 15.9% | 8,219 | -30.8% | 7,981 | -2.9% | 9,798 | 22.8% | 0.19% |
| Residential | 4,913 | 40.8% | 4,871 | -0.8% | 3,489 | -28.4% | 6,712 | 92.4% | 12,377 | 84.4% | 11,687 | -5.6% | 0.23% |
| | 3,380,108 | -0.4% | 3,342,849 | -1.1% | 3,610,788 | 8.0% | 3,616,047 | 0.1% | 4,353,995 | 20.4% | 5,138,343 | 18.0% | |

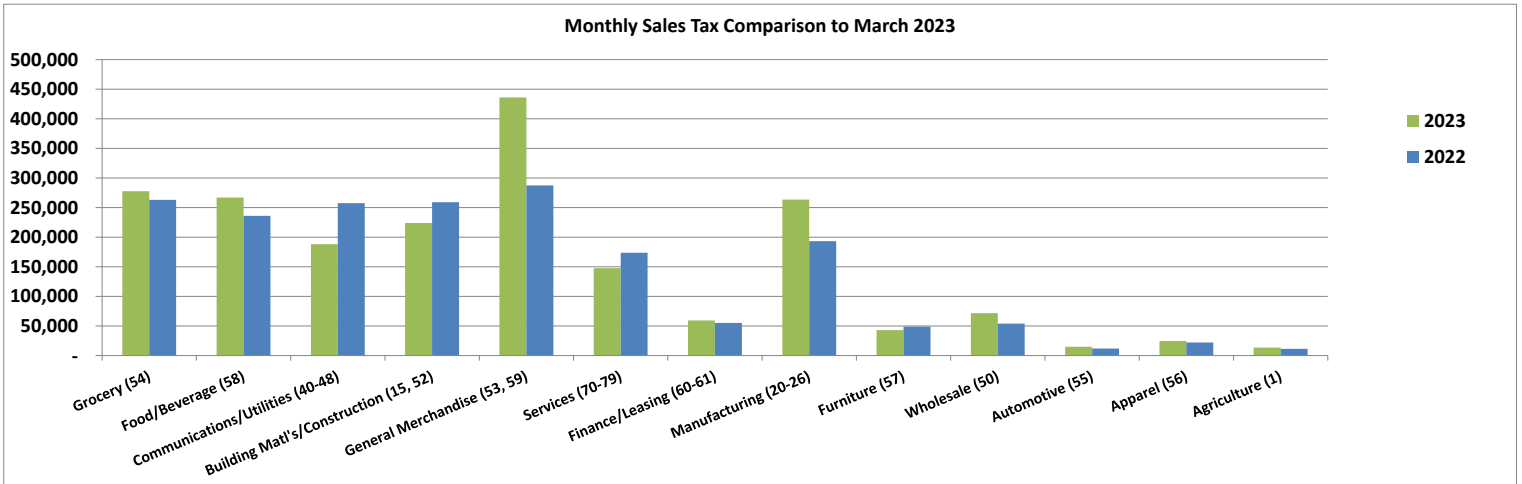
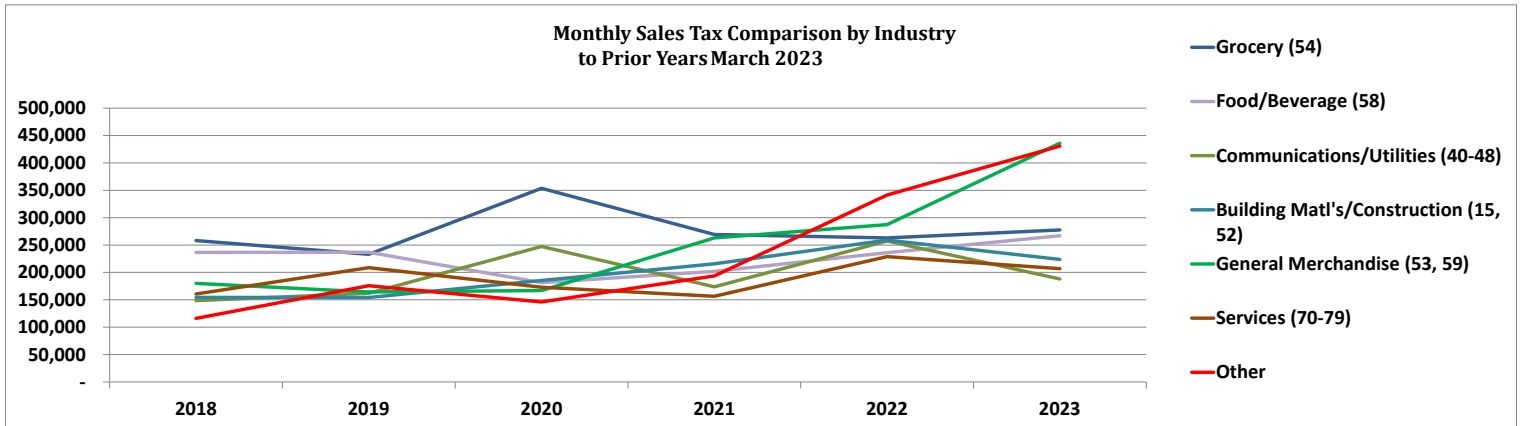


CITY OF LOUISVILLE
Revenue History by Area (Jan. 2023)



Monthly Sales Tax Revenue Comparisons by Industry (March 2023)

| AREA NAME | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | % Of Total | % Change |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| Grocery (54) | 258,135 | 233,069 | 353,612 | 269,311 | 263,006 | 277,646 | 13.7% | 5.6% |
| Food/Beverage (58) | 236,463 | 236,831 | 181,350 | 201,754 | 236,012 | 267,015 | 13.2% | 13.1% |
| Communications/Utilities (40-48) | 148,555 | 162,029 | 247,263 | 173,632 | 257,398 | 188,148 | 9.3% | -26.9% |
| Building Matl's/Construction (15, 52) | 154,244 | 154,218 | 185,208 | 215,668 | 259,010 | 223,844 | 11.0% | -13.6% |
| General Merchandise (53, 59) | 179,915 | 164,310 | 166,884 | 263,010 | 287,394 | 436,015 | 21.5% | 51.7% |
| Services (70-79) | 118,472 | 144,496 | 122,159 | 106,236 | 173,810 | 147,579 | 7.3% | -15.1% |
| Finance/Leasing (60-61) | 42,235 | 64,192 | 50,755 | 50,167 | 55,045 | 59,230 | 2.9% | 7.6% |
| Manufacturing (20-26) | 32,739 | 92,788 | 42,774 | 84,384 | 193,365 | 263,457 | 13.0% | 36.2% |
| Furniture (57) | 26,681 | 34,342 | 20,585 | 25,325 | 48,748 | 42,948 | 2.1% | -11.9% |
| Wholesale (50) | 33,488 | 26,267 | 56,416 | 55,364 | 53,887 | 71,519 | 3.5% | 32.7% |
| Automotive (55) | 5,597 | 7,523 | 5,710 | 6,620 | 11,837 | 14,871 | 0.7% | 25.6% |
| Apparel (56) | 11,321 | 8,728 | 13,845 | 14,715 | 22,165 | 24,515 | 1.2% | 10.6% |
| Agriculture (1) | 6,244 | 6,070 | 6,785 | 7,235 | 11,477 | 13,459 | 0.7% | 17.3% |
| Totals | 1,254,090 | 1,334,863 | 1,453,347 | 1,473,421 | 1,873,155 | 2,030,246 | | |
| % Of Change | 6.0% | 6.4% | 8.9% | 1.4% | 27.1% | 8.4% | | |



Revenue History by Industry (Jan. - Mar. 2023)

| | 2018 | % Var | 2019 | % Var | 2020 | % Var | 2021 | % Var | 2022 | % Var | 2023 | % Var | % of Total |
|---------------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|------------|
| Grocery | 793,136 | 21.1% | 697,092 | -12.1% | 890,949 | 27.8% | 825,796 | -7.3% | 773,724 | -6.3% | 812,299 | 5.0% | 15.8% |
| Food/Beverage | 625,677 | 11.6% | 631,271 | 0.9% | 539,063 | -14.6% | 539,971 | 0.2% | 595,123 | 10.2% | 729,322 | 22.5% | 14.2% |
| Comm/Util. | 392,907 | -10.4% | 407,872 | 3.8% | 573,276 | 40.6% | 397,176 | -30.7% | 505,891 | 27.4% | 535,457 | 5.8% | 10.4% |
| Bldg Matl's. | 367,927 | 4.9% | 388,883 | 5.7% | 405,215 | 4.2% | 501,319 | 23.7% | 612,616 | 22.2% | 535,094 | -12.7% | 10.4% |
| Merchandise | 458,070 | 23.9% | 408,562 | -10.8% | 487,900 | 19.4% | 574,439 | 17.7% | 719,689 | 25.3% | 1,100,071 | 52.9% | 21.4% |
| Services | 316,787 | -6.9% | 328,909 | 3.8% | 295,767 | -10.1% | 254,765 | -13.9% | 386,256 | 51.6% | 383,689 | -0.7% | 7.5% |
| Fin./Lease | 94,570 | 4.3% | 117,379 | 24.1% | 91,863 | -21.7% | 105,014 | 14.3% | 130,203 | 24.0% | 146,662 | 12.6% | 2.9% |
| Manufacturing | 127,143 | 3.9% | 159,528 | 25.5% | 95,043 | -40.4% | 144,767 | 52.3% | 265,424 | 83.3% | 501,052 | 88.8% | 9.8% |
| Furniture | 65,896 | 13.1% | 82,454 | 25.1% | 58,219 | -29.4% | 78,346 | 34.6% | 114,610 | 46.3% | 108,099 | -5.7% | 2.1% |
| Wholesale | 84,049 | 37.0% | 67,826 | -19.3% | 110,366 | 62.7% | 128,918 | 16.8% | 139,813 | 8.5% | 166,980 | 19.4% | 3.2% |
| Automotive | 15,694 | 4.8% | 14,964 | -4.7% | 16,572 | 10.7% | 18,800 | 13.4% | 37,596 | 100.0% | 33,523 | -10.8% | 0.7% |
| Apparel | 23,484 | -3.6% | 23,226 | -1.1% | 30,518 | 31.4% | 29,510 | -3.3% | 44,585 | 51.1% | 52,203 | 17.1% | 1.0% |
| Agriculture | 14,769 | 14.5% | 14,884 | 0.8% | 16,039 | 7.8% | 17,225 | 7.4% | 28,465 | 65.3% | 33,893 | 19.1% | 0.7% |
| | 3,380,108 | 9.0% | 3,342,849 | -1.1% | 3,610,788 | 8.0% | 3,616,047 | 0.1% | 4,353,995 | 20.4% | 5,138,343 | 18.0% | |

