

**SUBJECT: SALES TAX REPORTS**

**DATE: JUNE 7, 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 17.8%, and broken out by categories:

- Sales Tax revenue = 9%
- Use Tax revenue = 86.6%
- Building Use Tax revenue = 64%
- Auto Use Tax revenue = -3.4%
- Lodging Tax revenue = 34.3%
- Audit Revenue = -92.1%

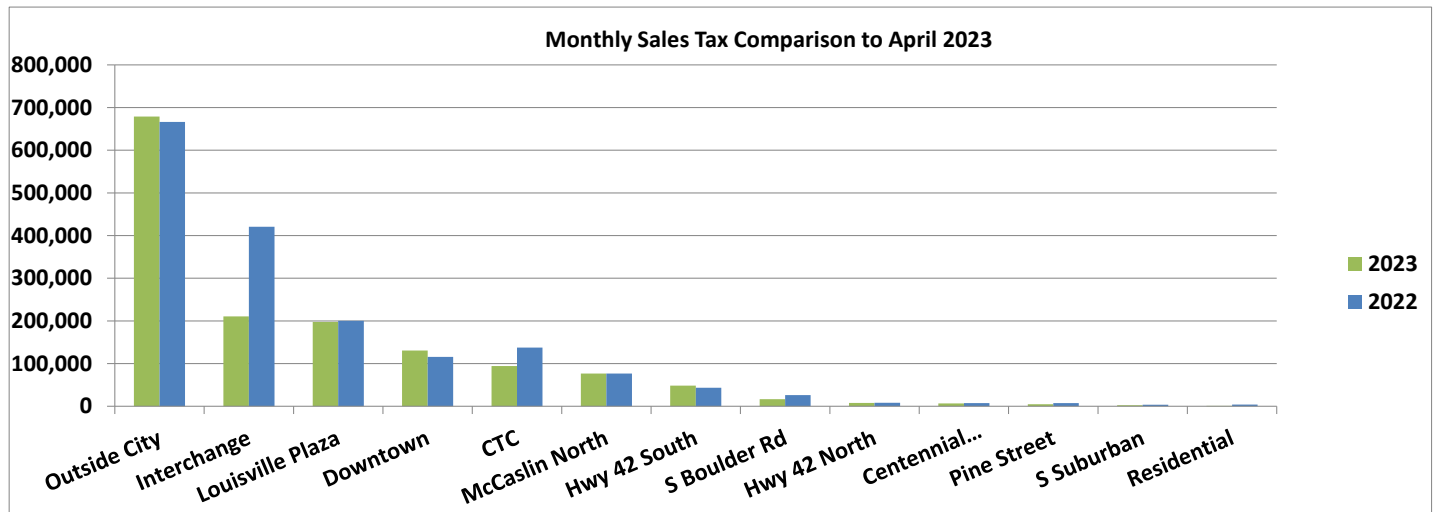
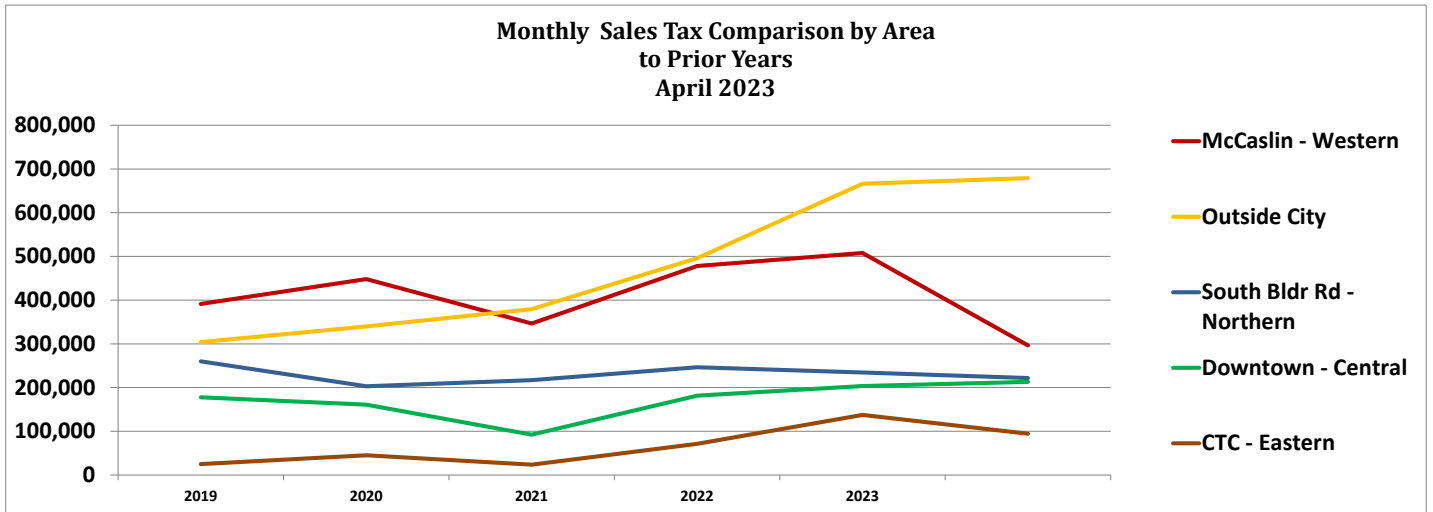
**RECOMMENDATION:**

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	12,178	-	71,169	2,714,176
	APRIL	1,476,283	774,627	100,712	215,093	25,843	-	(46)	2,592,512
	MAY								-
	JUNE								-
	JULY								-
	AUGUST								-
	SEPTEMBER								-
	OCTOBER								-
	NOVEMBER								-
	DECEMBER								-
	YTD TOTALS	6,614,626	1,362,992	658,530	636,277	61,712	2,715	71,123	9,407,975
	YTD Variance % to Prior Year	9.0%	86.6%	64.0%	-3.4%	34.3%	-92.1%	51.81%	17.8%
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%

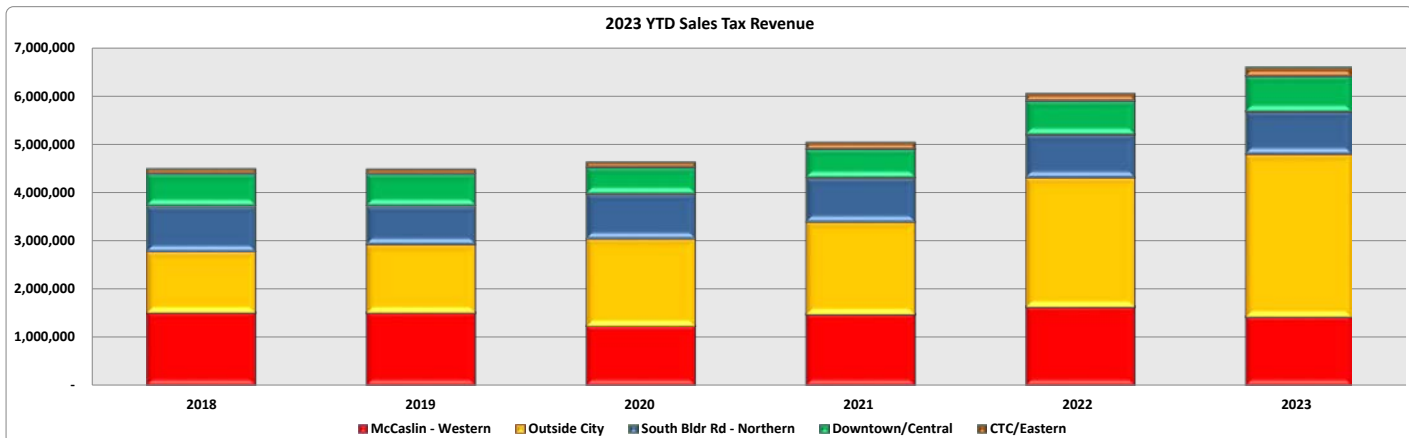
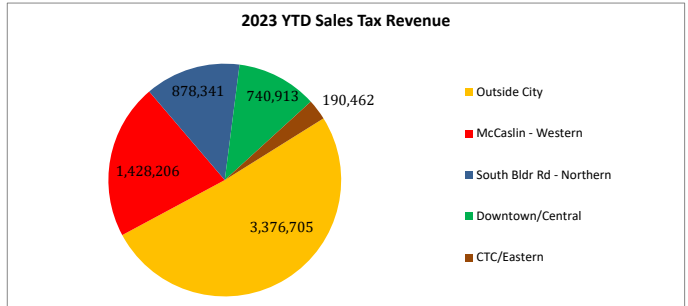
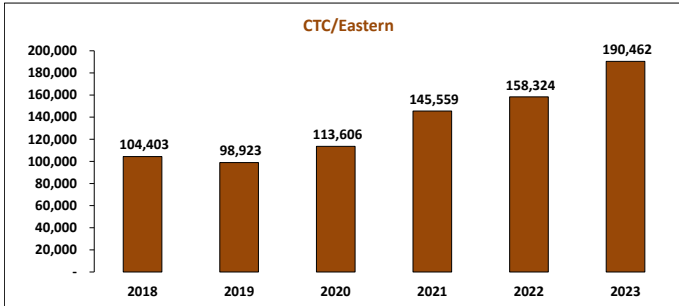
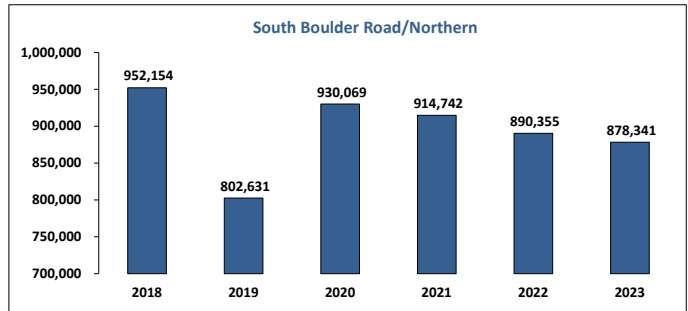
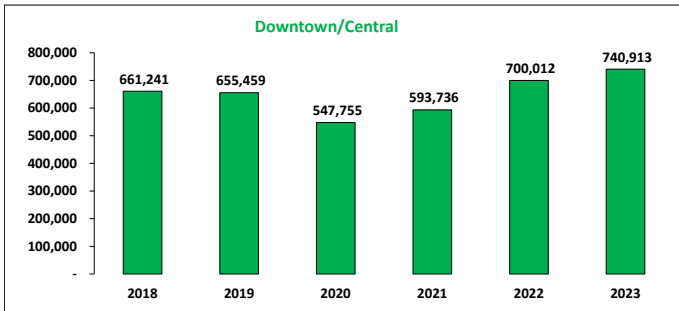
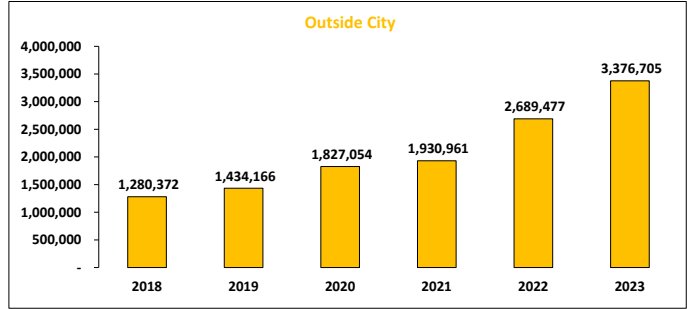
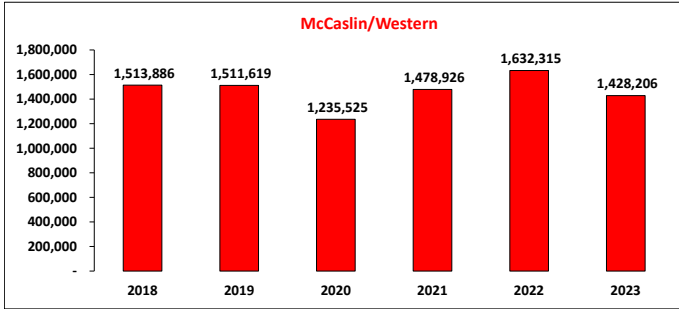
## Monthly Sales Tax Revenue Comparisons by Area (April 2023)

AREA NAME	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	% Of Total	% Change
Outside City	339,971	379,380	495,889	666,159	679,070	46.0%	1.9%
Interchange	377,212	299,022	401,438	420,465	210,593	14.3%	-49.9%
Louisville Plaza	177,208	174,872	193,221	200,423	197,605	13.4%	-1.4%
Downtown	88,382	43,896	103,070	115,774	130,497	8.8%	12.7%
CTC	45,287	23,652	71,462	137,455	94,412	6.4%	-31.3%
McCaslin North	63,756	43,482	69,275	76,551	76,740	5.2%	0.2%
Hwy 42 South	26,301	27,894	43,939	43,512	48,219	3.3%	10.8%
S Boulder Rd	18,201	32,404	44,137	26,069	16,396	1.1%	-37.1%
Hwy 42 North	7,576	9,585	9,132	8,048	7,793	0.5%	-3.2%
Centennial Valley	2,808	2,400	2,715	7,397	6,693	0.5%	-9.5%
Pine Street	8,337	4,502	8,522	7,511	4,839	0.3%	-35.6%
S Suburban	4,505	1,742	4,533	3,380	2,437	0.2%	-27.9%
Residential	405	390	542	3,744	988	0.1%	-73.6%
<b>Total Revenue</b>	<b>1,159,948</b>	<b>1,043,220</b>	<b>1,447,875</b>	<b>1,716,488</b>	<b>1,476,283</b>		
<b>% Of Change</b>	<b>1.6%</b>	<b>-10.1%</b>	<b>38.8%</b>	<b>18.6%</b>	<b>-14.0%</b>		



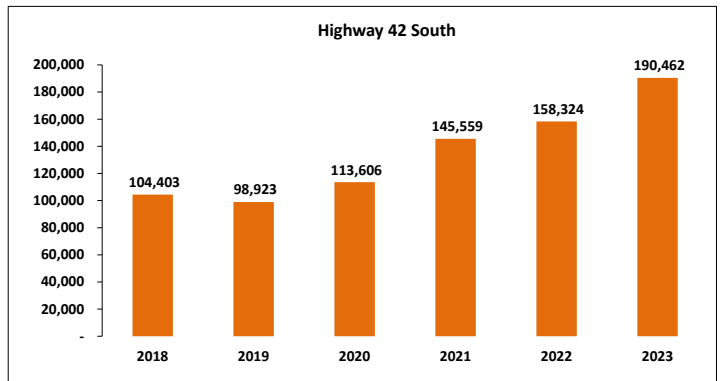
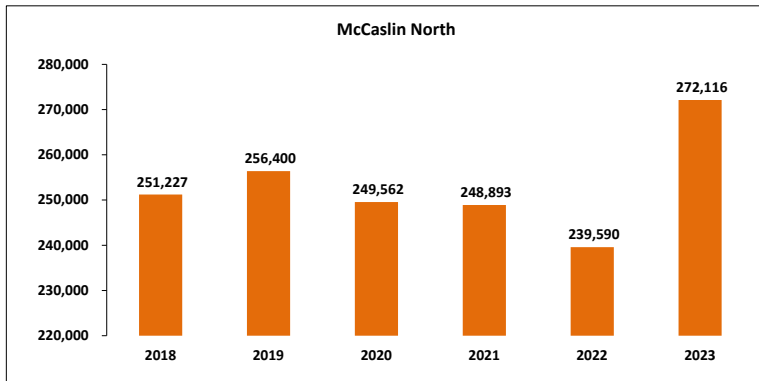
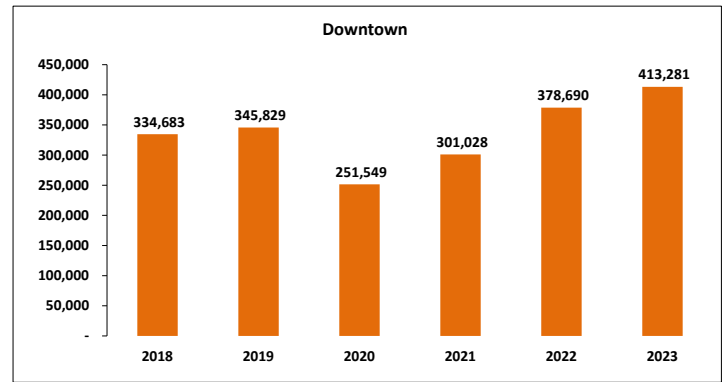
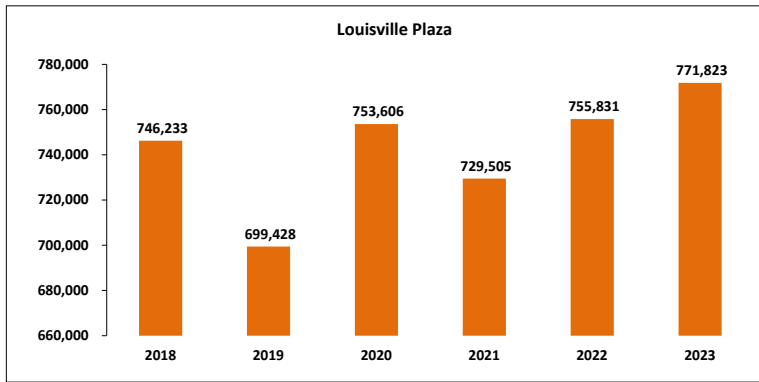
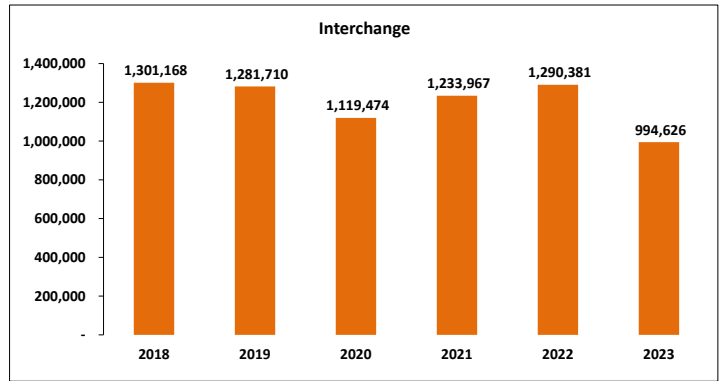
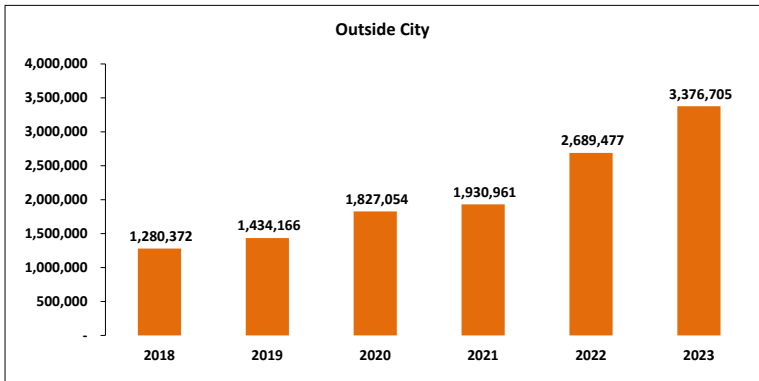
**CITY OF LOUISVILLE**  
**Sales Tax Revenue History by Area (Jan. - April 2023)**

	2018	% Var	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	% of Total
Outside City	1,280,372	-29.92%	1,434,166	-21.50%	1,827,054	27.39%	1,930,961	5.69%	2,689,477	39.28%	3,376,705	25.55%	51.0%
McCaslin - Western	1,513,886	22.53%	1,511,619	-0.15%	1,235,525	-18.26%	1,478,926	19.70%	1,632,315	10.37%	1,428,206	-12.50%	21.6%
South Bldr Rd - Northern	952,154	2.37%	802,631	-13.70%	930,069	15.88%	914,742	-1.65%	890,355	-2.67%	878,341	-1.35%	13.3%
Downtown/Central	661,241	20.72%	655,459	19.66%	547,755	-16.43%	593,736	8.39%	700,012	17.90%	740,913	5.84%	11.2%
CTC/Eastern	104,403	-8.10%	98,923	-12.92%	113,606	14.84%	145,559	28.13%	158,324	8.77%	190,462	20.30%	2.9%
	4,512,058	8.9%	4,502,798	-0.2%	4,654,008	3.4%	5,063,922	8.8%	6,070,483	19.9%	6,614,626	9.0%	

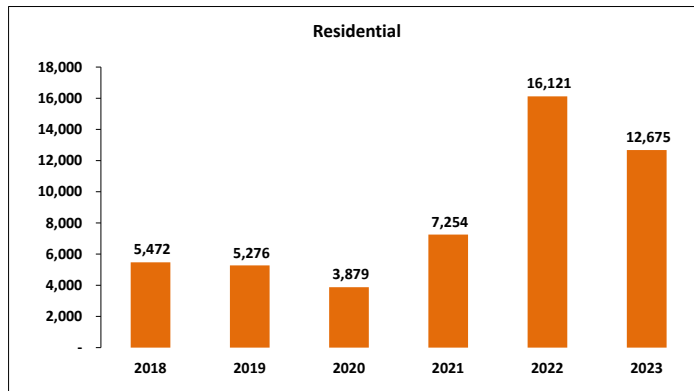
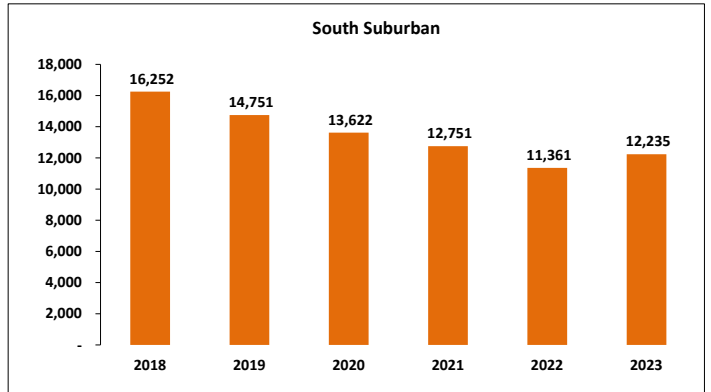
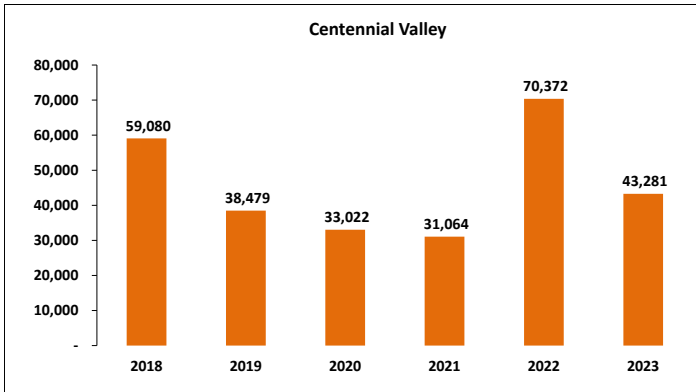
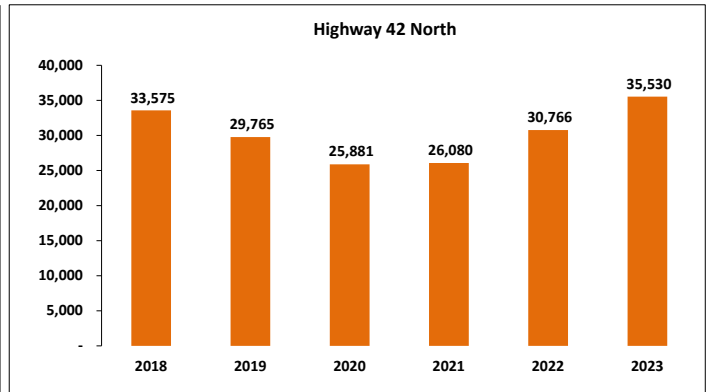
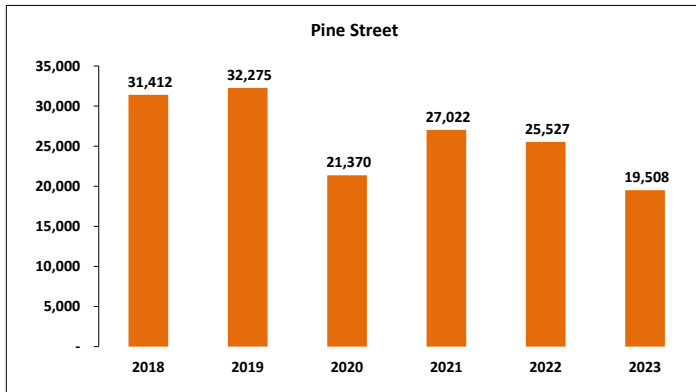
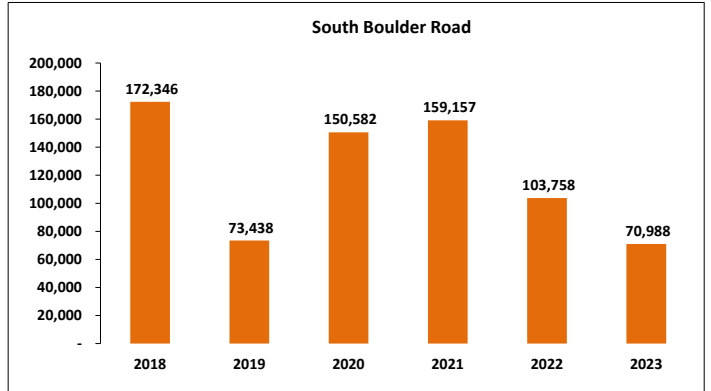
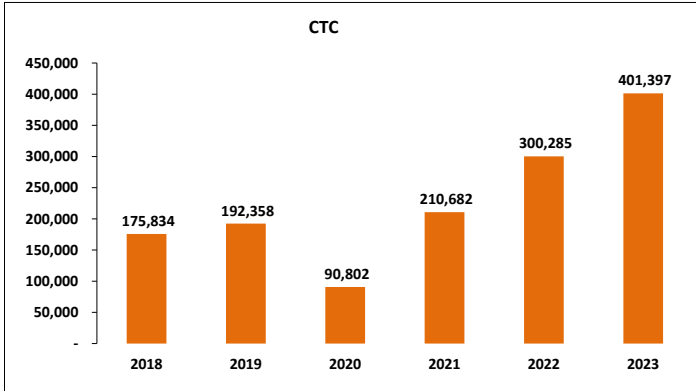


**CITY OF LOUISVILLE**  
**Revenue History by Area (Jan. - Apr. 2023)**

	2018	% Var	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	% of Total
Outside City	1,280,372	-29.9%	1,434,166	12.0%	1,827,054	27.4%	1,930,961	5.7%	2,689,477	39.3%	3,376,705	25.6%	51.05%
Interchange	1,301,168	16.2%	1,281,710	-1.5%	1,119,474	-12.7%	1,233,967	10.2%	1,290,381	4.6%	994,626	-22.9%	15.04%
Louisville Plaza	746,233	-1.0%	699,428	-6.3%	753,606	7.7%	729,505	-3.2%	755,831	3.6%	771,823	2.1%	11.67%
Downtown	334,683	33.0%	345,829	3.3%	251,549	-27.3%	301,028	19.7%	378,690	25.8%	413,281	9.1%	6.25%
CTC	175,834	93.6%	192,358	9.4%	90,802	-52.8%	210,682	132.0%	300,285	42.5%	401,397	33.7%	6.07%
McCasin North	251,227	0.7%	256,400	2.1%	249,562	-2.7%	248,893	-0.3%	239,590	-3.7%	272,116	13.6%	4.11%
Hwy 42 South	104,403	-8.1%	98,923	-5.2%	113,606	14.8%	145,559	28.1%	158,324	8.8%	190,462	20.3%	2.88%
South Boulder Rd	172,346	14.5%	73,438	-57.4%	150,582	105.0%	159,157	5.7%	103,758	-34.8%	70,988	-31.6%	1.07%
Centennial Valley	59,080	78.9%	38,479	-34.9%	33,022	-14.2%	31,064	-5.9%	70,372	126.5%	43,281	-38.5%	0.65%
Hwy 42 North	33,575	29.7%	29,765	-11.3%	25,881	-13.0%	26,080	0.8%	30,766	18.0%	35,530	15.5%	0.54%
Pine Street	31,412	47.0%	32,275	2.7%	21,370	-33.8%	27,022	26.4%	25,527	-5.5%	19,508	-23.6%	0.29%
Residential	5,472	41.0%	5,276	-3.6%	3,879	-26.5%	7,254	87.0%	16,121	122.2%	12,675	-21.4%	0.19%
South Suburban	16,252	19.3%	14,751	-9.2%	13,622	-7.7%	12,751	-6.4%	11,361	-10.9%	12,235	7.7%	0.18%
	4,512,058	8.9%	4,502,798	-0.2%	4,654,008	3.4%	5,063,922	8.8%	6,070,483	19.9%	6,614,626	9.0%	

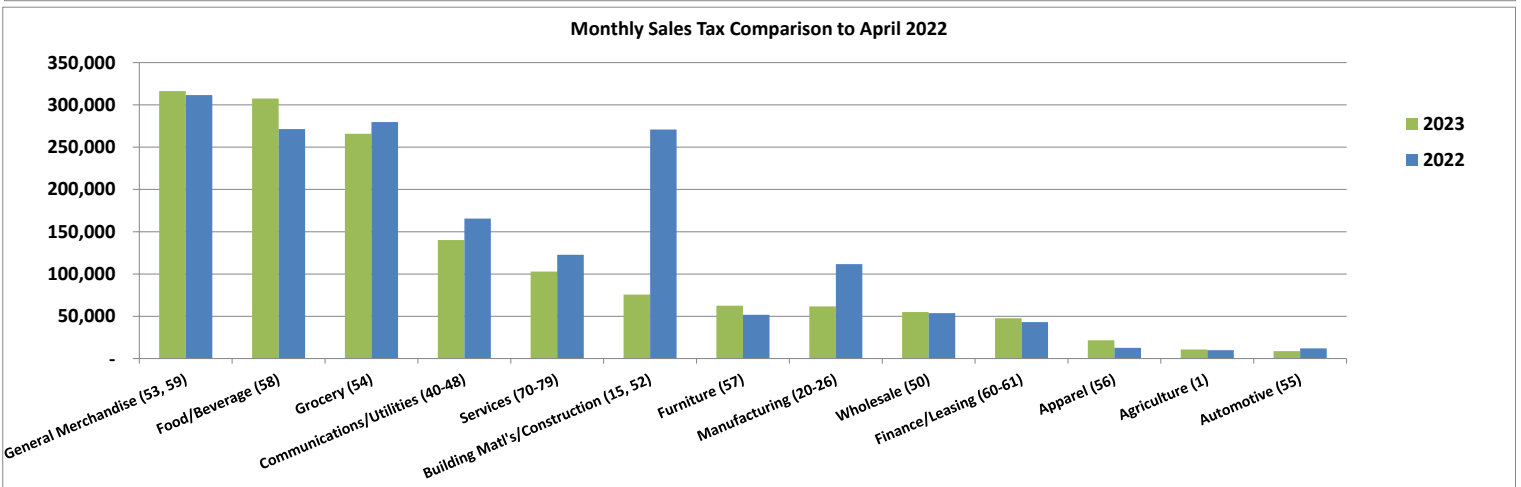
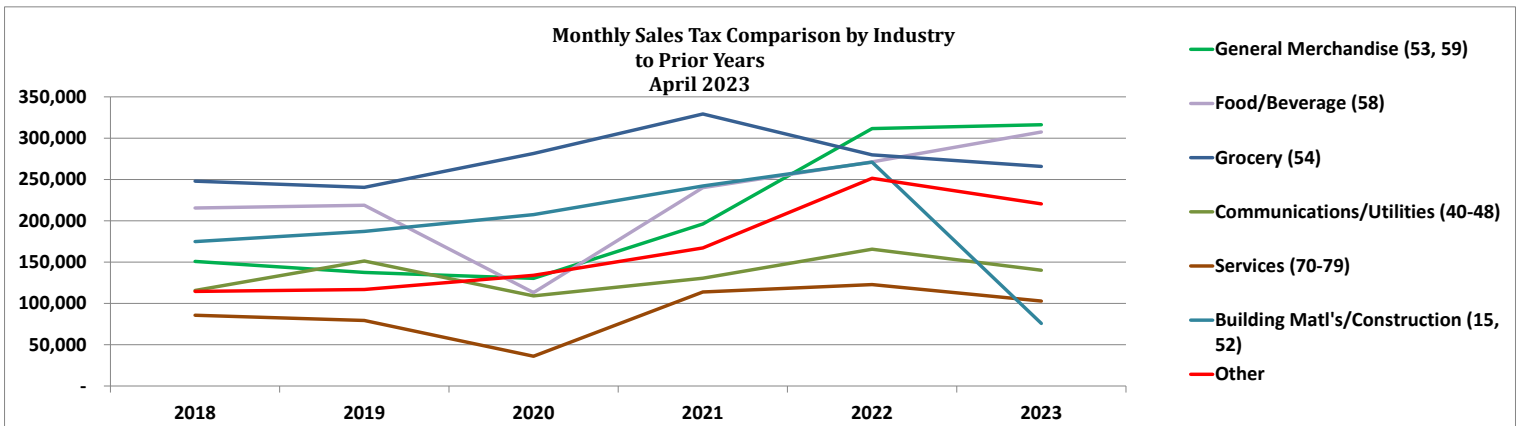


**CITY OF LOUISVILLE**  
**Revenue History by Area (Jan. -Apr. 2023)**



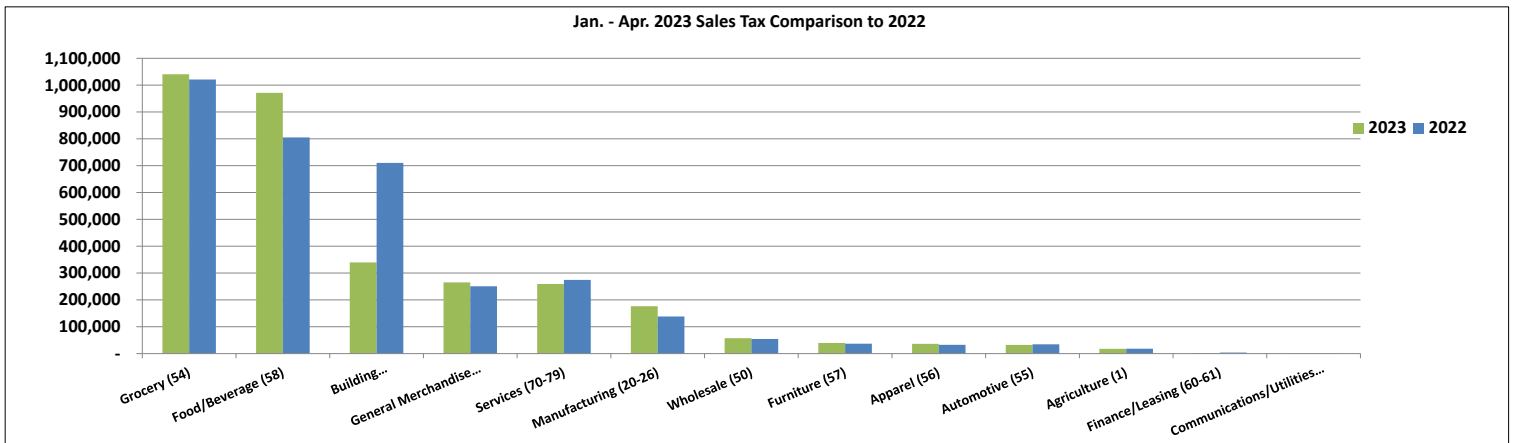
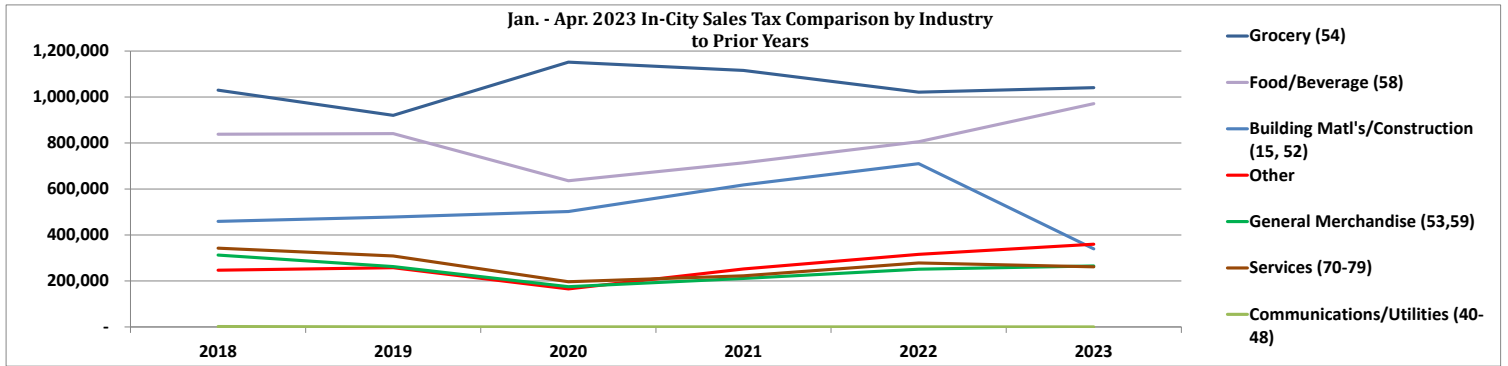
## Monthly Sales Tax Revenue Comparisons by Industry (April 2023)

AREA NAME	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	% Of Total	% Change
General Merchandise (53, 59)	150,812	137,410	130,293	196,112	311,526	316,253	21.4%	1.5%
Food/Beverage (58)	215,458	218,859	113,057	240,140	271,322	307,468	20.8%	13.3%
Grocery (54)	247,963	240,456	281,494	329,263	279,717	265,780	18.0%	-5.0%
Communications/Utilities (40-48)	115,593	151,231	109,088	130,464	165,599	140,142	9.5%	-15.4%
Services (70-79)	85,567	79,312	36,025	113,775	122,766	102,804	7.0%	-16.3%
Building Mat'l's/Construction (15, 52)	174,864	187,170	207,496	242,108	270,937	75,738	5.1%	-72.0%
Furniture (57)	38,136	21,012	64,830	27,167	51,704	62,562	4.2%	21.0%
Manufacturing (20-26)	29,862	46,740	28,441	56,600	111,600	61,604	4.2%	-44.8%
Wholesale (50)	26,045	27,627	24,704	54,746	53,631	55,045	3.7%	2.6%
Finance/Leasing (60-61)	27,205	28,630	31,824	28,898	43,189	47,609	3.2%	10.2%
Apparel (56)	8,351	10,009	3,810	10,879	12,679	21,667	1.5%	70.9%
Agriculture (1)	4,363	4,899	3,112	8,671	9,857	10,782	0.7%	9.4%
Automotive (55)	7,730	6,593	9,044	9,052	11,962	8,829	0.6%	-26.2%
<b>Totals</b>	<b>1,131,949</b>	<b>1,159,948</b>	<b>1,043,220</b>	<b>1,447,875</b>	<b>1,716,488</b>	<b>1,476,283</b>		
<b>% Of Change</b>	<b>-4.3%</b>	<b>2.5%</b>	<b>-10.1%</b>	<b>38.8%</b>	<b>18.6%</b>	<b>-14.0%</b>		



## Sales Tax Revenue Comparisons by Industry - Inside City Area (Jan. - Apr. 2023)

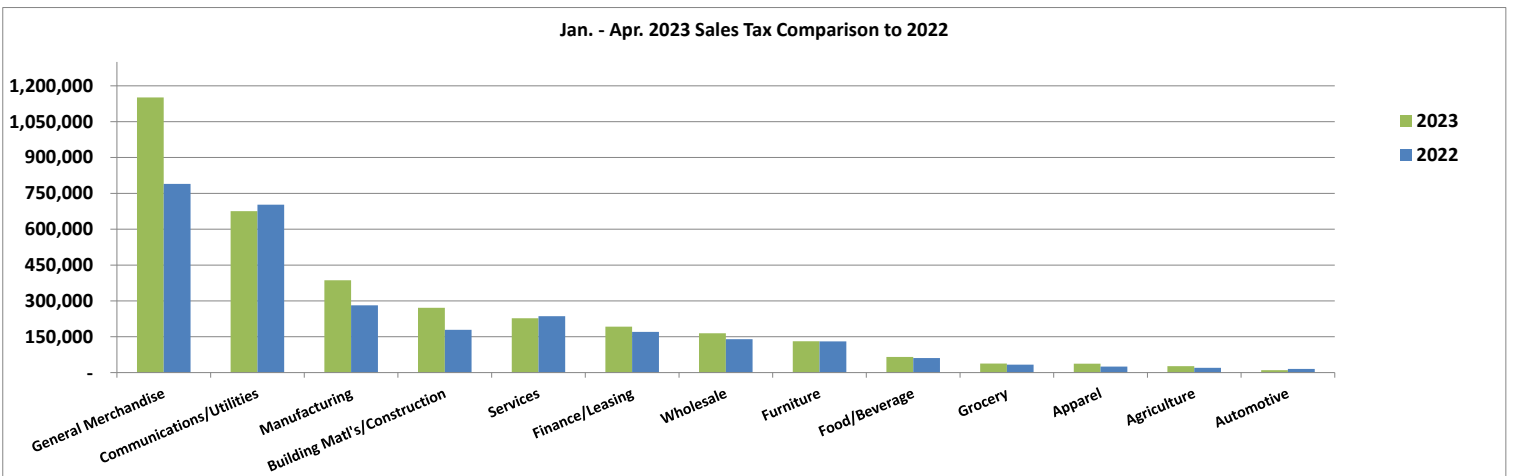
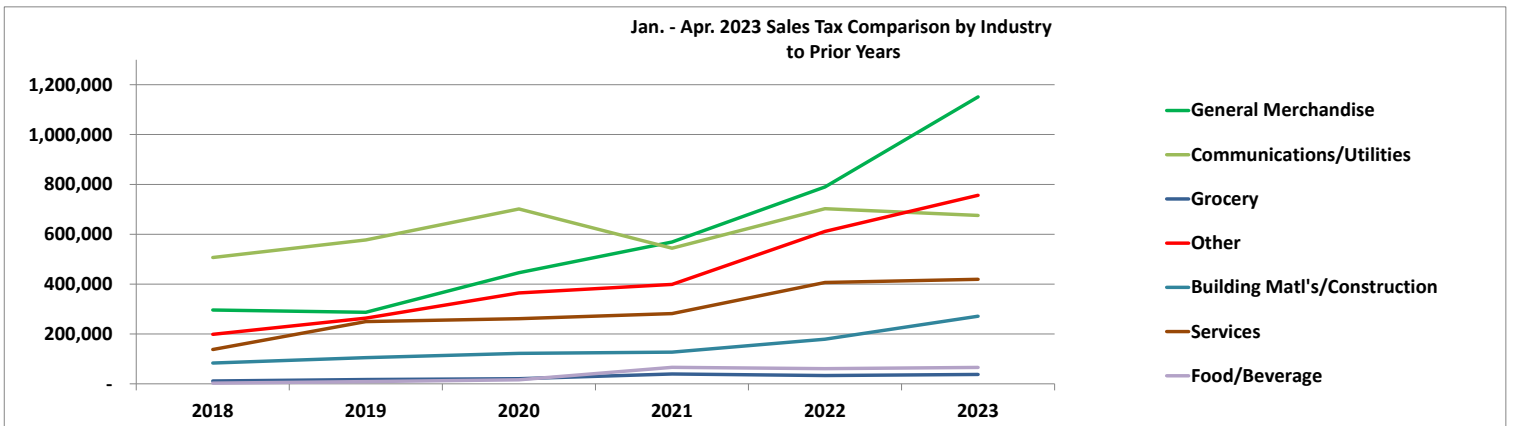
INDUSTRY NAME	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	% Of Total	% Change
Grocery (54)	1,029,742	920,341	1,151,773	1,115,668	1,021,177	1,040,522	32.1%	1.9%
Food/Beverage (58)	838,402	840,969	635,874	713,990	805,416	971,236	30.0%	20.6%
Building Mat'l's/Construction (15, 52)	459,416	478,277	501,936	617,840	710,212	339,585	10.5%	-52.2%
General Merchandise (53,59)	312,657	262,791	175,088	210,971	250,983	265,130	8.2%	5.6%
Services (70-79)	332,461	294,903	223,004	219,136	274,512	259,235	8.0%	-5.6%
Manufacturing (20-26)	121,591	128,031	53,996	112,815	138,342	176,302	5.4%	27.4%
Wholesale (50)	21,532	24,097	22,383	30,321	54,612	57,211	1.8%	4.8%
Furniture (57)	36,303	39,892	26,483	38,189	36,916	39,576	1.2%	7.2%
Apparel (56)	26,138	25,314	19,796	23,329	32,895	36,486	1.1%	10.9%
Automotive (55)	23,408	21,229	25,616	27,826	34,362	32,234	1.0%	-6.2%
Agriculture (1)	18,061	18,916	17,183	19,638	18,507	18,068	0.6%	-2.4%
Finance/Leasing (60-61)	10,185	13,578	(26,399)	3,114	3,962	2,228	0.1%	-43.8%
Communications/Utilities (40-48)	1,791	293	222	125	125	109	0.0%	-13.2%
<b>Totals</b>	<b>3,231,685</b>	<b>3,068,632</b>	<b>2,826,955</b>	<b>3,132,962</b>	<b>3,382,021</b>	<b>3,237,922</b>		
<b>% Of Change</b>	<b>7.7%</b>	<b>-5.0%</b>	<b>-7.9%</b>	<b>10.8%</b>	<b>7.9%</b>	<b>-4.3%</b>		





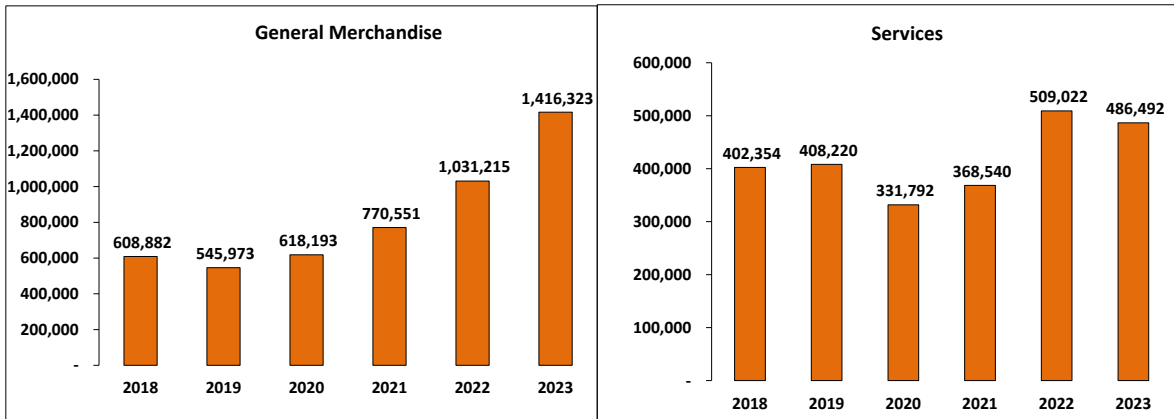
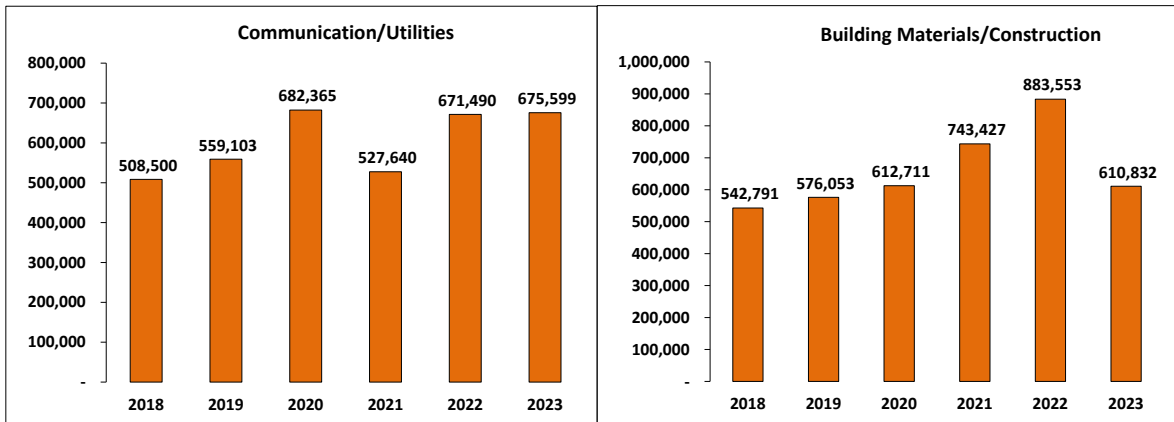
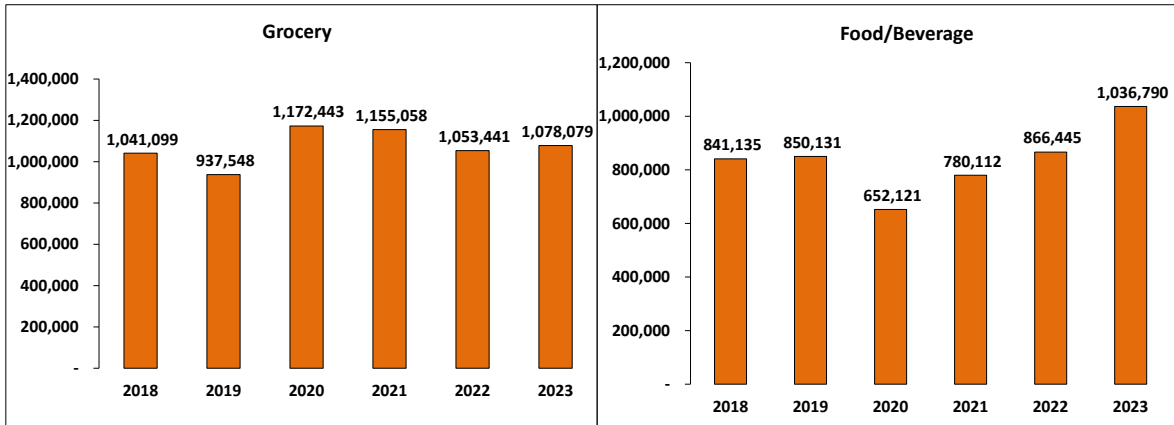
## Sales Tax Revenue Comparisons by Industry - Outside City Area (Jan. - Apr. 2023)

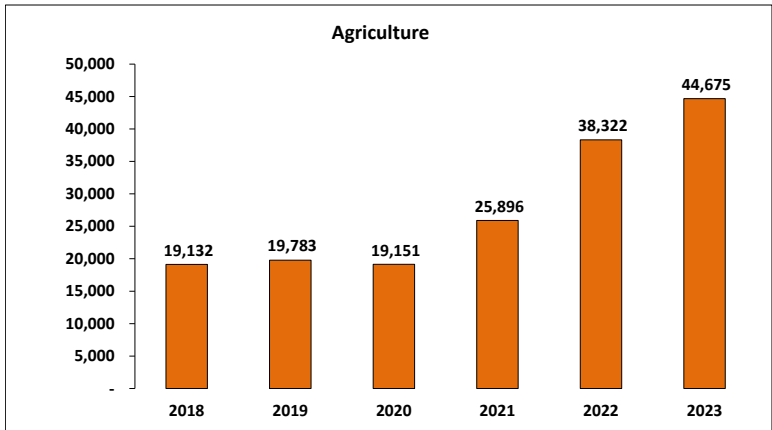
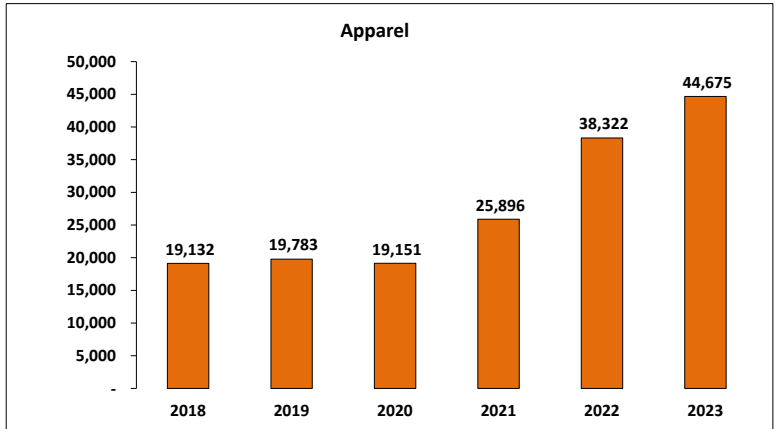
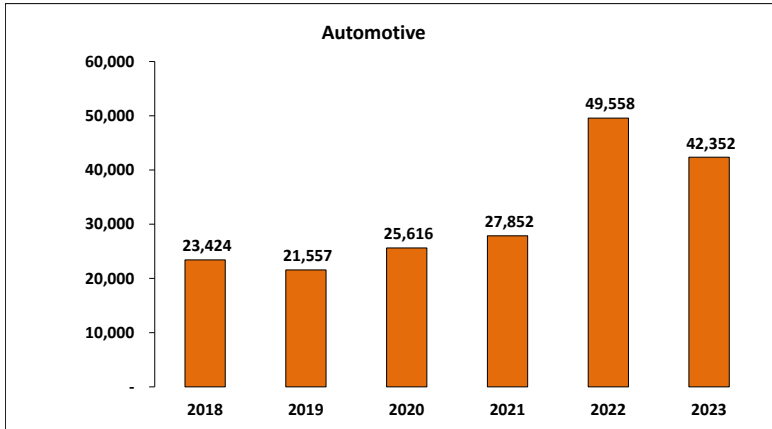
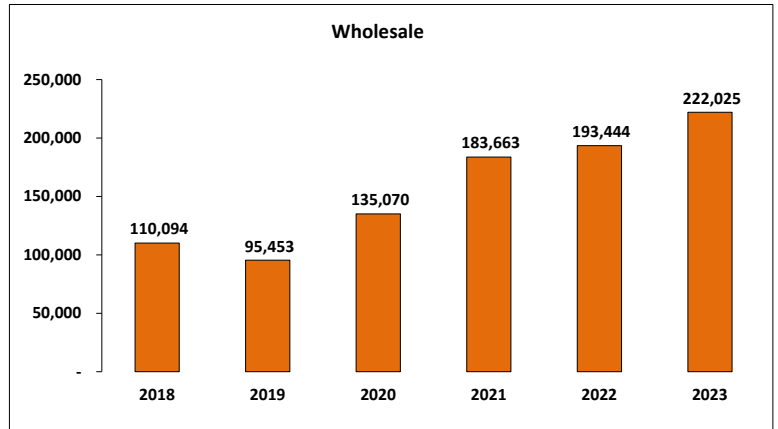
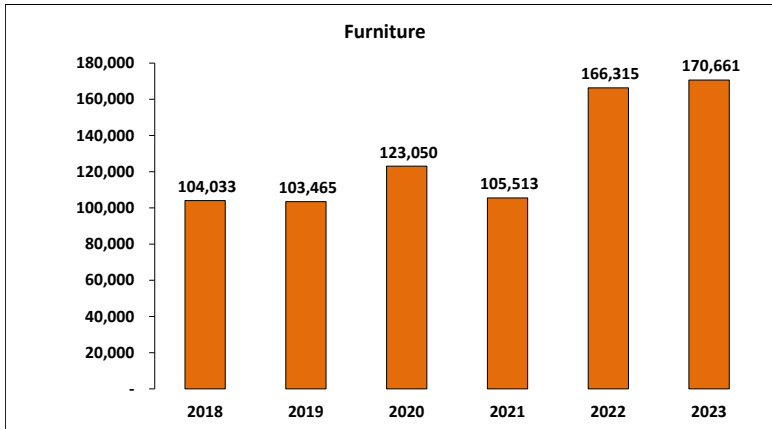
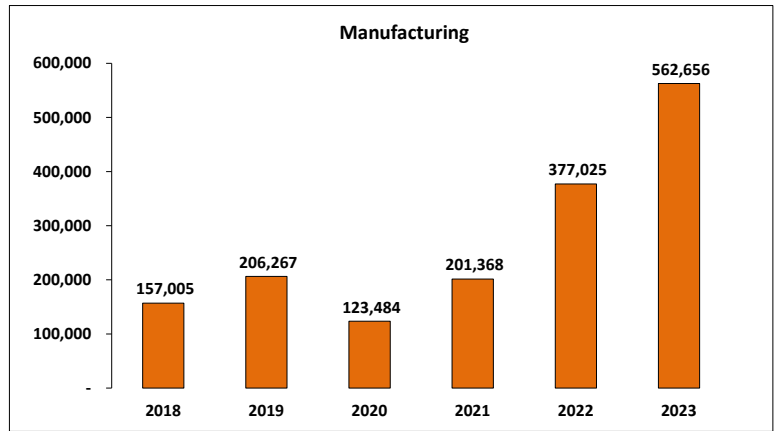
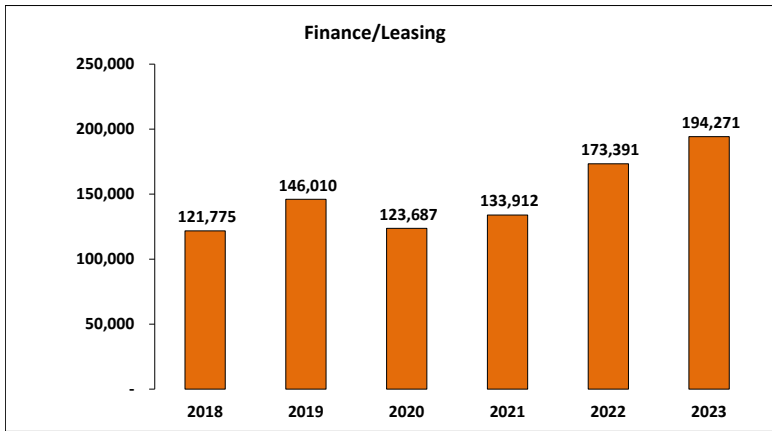
INDUSTRY NAME	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	% Of Total	% Change
General Merchandise	296,225	286,953	446,017	569,032	789,809	1,151,194	34.1%	45.8%
Communications/Utilities	506,709	577,089	701,508	543,816	702,581	675,490	20.0%	-3.9%
Manufacturing	35,414	118,971	137,828	154,206	281,393	386,354	11.4%	37.3%
Building Mat'l's/Construction	83,375	104,738	121,863	127,152	178,818	271,247	8.0%	51.7%
Services	69,894	115,203	110,385	150,395	236,224	227,257	6.7%	-3.8%
Finance/Leasing	111,590	134,309	151,136	131,272	170,173	192,043	5.7%	12.9%
Wholesale	88,562	71,603	113,015	153,845	139,575	164,814	4.9%	18.1%
Furniture	67,730	63,685	97,024	67,434	130,601	131,085	3.9%	0.4%
Food/Beverage	2,734	9,161	16,246	66,122	61,030	65,554	1.9%	7.4%
Grocery	11,404	17,377	20,779	39,470	33,206	37,557	1.1%	13.1%
Apparel	5,698	8,059	14,622	17,133	24,977	37,385	1.1%	49.7%
Agriculture	1,071	883	2,048	6,331	19,830	26,623	0.8%	34.3%
Automotive	16	328	-	26	15,196	10,118	0.3%	-33.4%
<b>Totals</b>	<b>1,280,420</b>	<b>1,508,358</b>	<b>1,932,471</b>	<b>2,026,233</b>	<b>2,783,414</b>	<b>3,376,721</b>		
<b>% Of Change</b>	<b>11.9%</b>	<b>17.8%</b>	<b>28.1%</b>	<b>4.9%</b>	<b>37.4%</b>	<b>21.3%</b>		



**Revenue History by Industry (Jan. - Apr. 2023)**

	2018	% Var	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	% of Total
Merchandise	608,882	51.9%	545,973	-10.3%	618,193	13.2%	770,551	24.6%	1,031,215	33.8%	1,416,323	37.3%	21.4%
Grocery	1,041,099	5.4%	937,548	-9.9%	1,172,443	25.1%	1,155,058	-1.5%	1,053,441	-8.8%	1,078,079	2.3%	16.3%
Food/Beverage	841,135	12.3%	850,131	1.1%	652,121	-23.3%	780,112	19.6%	866,445	11.1%	1,036,790	19.7%	15.7%
Comm/Util.	508,500	-6.9%	559,103	10.0%	682,365	22.0%	527,640	-22.7%	671,490	27.3%	675,599	0.6%	10.2%
Bldg Matl's.	542,791	7.6%	576,053	6.1%	612,711	6.4%	743,427	21.3%	883,553	18.8%	610,832	-30.9%	9.2%
Manufacturing	157,005	-17.4%	206,267	31.4%	123,484	-40.1%	201,368	63.1%	377,025	87.2%	562,656	49.2%	8.5%
Services	402,354	-3.6%	408,220	1.5%	331,792	-18.7%	368,540	11.1%	509,022	38.1%	486,492	-4.4%	7.4%
Wholesale	110,094	39.4%	95,453	-13.3%	135,070	41.5%	183,663	36.0%	193,444	5.3%	222,025	14.8%	3.4%
Fin./Lease	121,775	3.2%	146,010	19.9%	123,687	-15.3%	133,912	8.3%	173,391	29.5%	194,271	12.0%	2.9%
Furniture	104,033	28.6%	103,465	-0.5%	123,050	18.9%	105,513	-14.3%	166,315	57.6%	170,661	2.6%	2.6%
Apparel	31,835	-1.8%	33,235	4.4%	34,327	3.3%	40,389	17.7%	57,264	41.8%	73,871	29.0%	1.1%
Agriculture	19,132	10.7%	19,783	3.4%	19,151	-3.2%	25,896	35.2%	38,322	48.0%	44,675	16.6%	0.7%
Automotive	23,424	11.8%	21,557	-8.0%	25,616	18.8%	27,852	8.7%	49,558	77.9%	42,352	-14.5%	0.6%
	4,512,058	8.9%	4,502,798	-0.2%	4,654,008	3.4%	5,063,922	8.8%	6,070,483	19.9%	6,614,626	9.0%	





**CITY OF LOUISVILLE**  
**Revenue History by Industry (Jan. - Apr. 2023)**

	2018	% Var	2019	% Var	2020	% Var	2021	% Var	2022	% Var	2023	% Var	% of Total
Merchandise	608,882	51.9%	545,973	-10.3%	618,193	13.2%	770,551	24.6%	1,031,215	33.8%	1,416,323	37.3%	21.4%
All Other	445,522	6.0%	479,760	7.7%	460,698	-4.0%	584,681	26.9%	881,927	50.8%	1,116,240	26.6%	16.9%
Grocery	1,041,099	5.4%	937,548	-9.9%	1,172,443	25.1%	1,155,058	-1.5%	1,053,441	-8.8%	1,078,079	2.3%	16.3%
Food/Beverage	841,135	12.3%	850,131	1.1%	652,121	-23.3%	780,112	19.6%	866,445	11.1%	1,036,790	19.7%	15.7%
Services	524,129	-2.1%	554,230	5.7%	455,479	-17.8%	502,452	10.3%	682,413	35.8%	680,763	-0.2%	10.3%
Comm/Util.	508,500	-6.9%	559,103	10.0%	682,365	22.0%	527,640	-22.7%	671,490	27.3%	675,599	0.6%	10.2%
Bldg Materials	542,791	7.6%	576,053	6.1%	612,711	6.4%	743,427	21.3%	883,553	18.8%	610,832	-30.9%	9.2%
	4,512,058	8.9%	4,502,798	-0.2%	4,654,008	3.4%	5,063,922	8.8%	6,070,483	19.9%	6,614,626	9.0%	

