

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

## February 2019

#### SUMMARY

Total Taxes This Month:	\$	<b>5,337,968</b>
Compared to Last Year:		<b>4,949,669</b>
Percentage change:		<b>7.8%</b>

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## February 2019

### Overview

**Month of February:** Total Sales and Use Tax for the month of February increased overall by 7.8% compared to last year. Current Sales Tax collection increased by 4.6% and current Use Tax collection increased 5.2%.

**Year to Date:** Total Sales and Use Tax through February increased by 3.6% for 2019. The Sales Tax component increased by 4.0% and the Use Tax component increased by 1.6%.

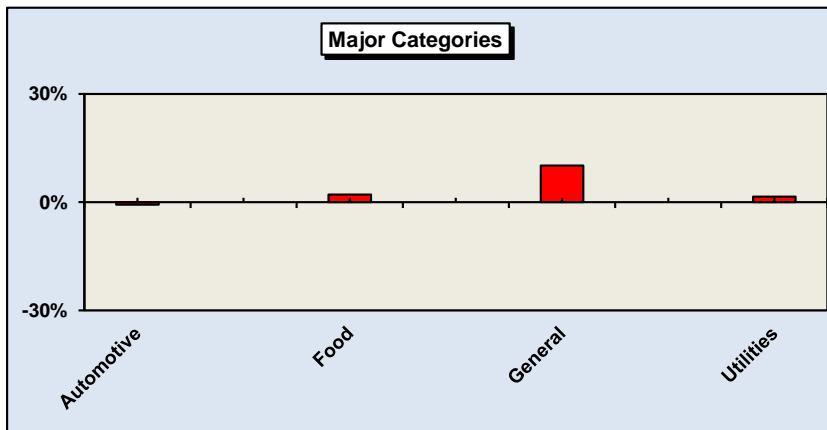
**Important note in understanding year-to-year comparative basis within this report:**

**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 2018-2019 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 2018 to 2019 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.

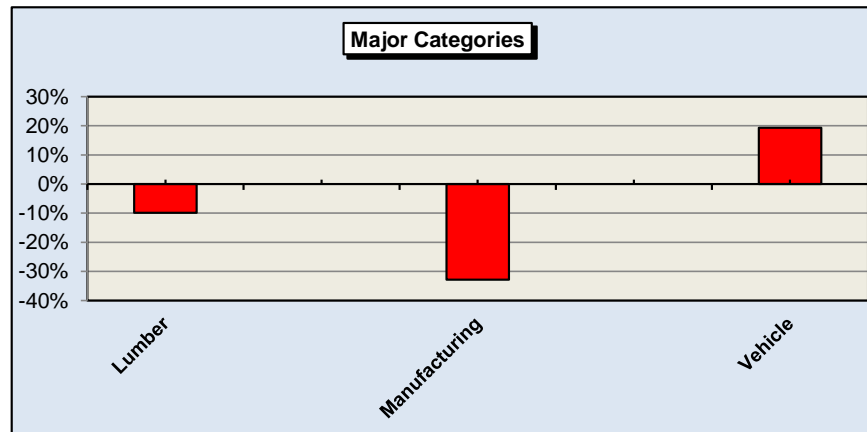
### Sales Tax Activity

The *Automotive* category showed a decrease of 0.7%, while the *Food*, *General*, and *Utilities* categories showed increases of 2.1%, 10.1% and 1.6%, respectively when compared to 2018 year to date.



### Use Tax Activity

The *Lumber* and *Manufacturing* categories showed decreases of 9.9% and 32.8% respectively; while the *Vehicle* Category showed an increase of 19.3% when compared to 2018 year to date.



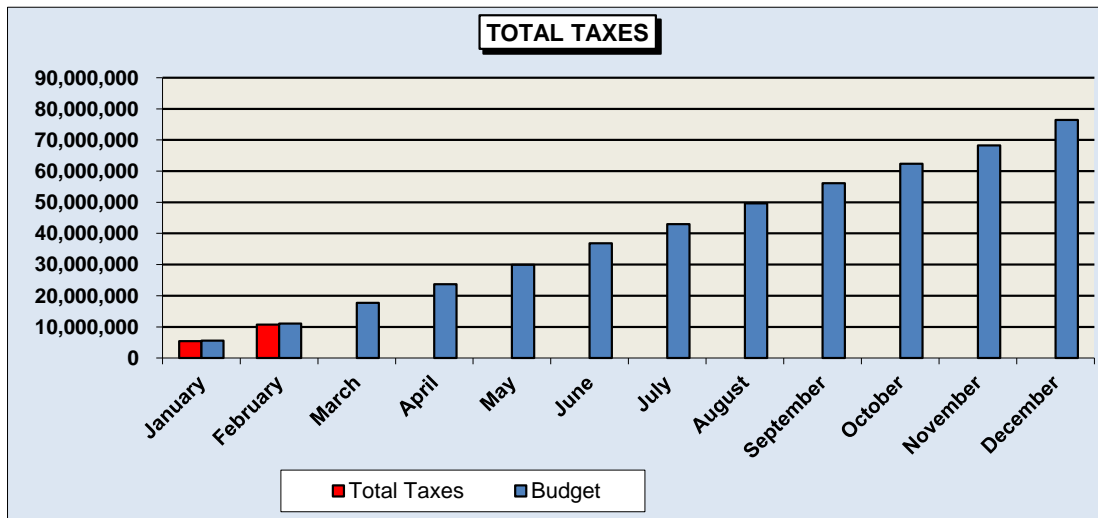
# SALES & USE TAX - BUDGET TO ACTUAL

## February 2019

	Sales & Use 2019 BUDGET	Cumulative Sales & Use 2019 BUDGET	Cumulative % of 2019 Budget	Sales Tax 2019 ACTUAL	Use Tax 2019 ACTUAL	Total 2019 ACTUAL
January	5,574,530	5,574,530	7.3	4,501,610	874,890	5,376,499
February	5,494,816	11,069,346	14.5	4,414,549	923,419	5,337,968
March	6,654,407	17,723,753	23.2			-
April	5,995,734	23,719,487	31.0			-
May	6,221,730	29,941,217	39.2			-
June	6,911,654	36,852,871	48.2			-
July	6,167,350	43,020,220	56.3			-
August	6,621,841	49,642,061	64.9			-
September	6,454,090	56,096,151	73.4			-
October	6,279,842	62,375,993	81.6			-
November	5,929,271	68,305,264	89.3			-
December	8,145,852	76,451,116	100.0			-

**\$ 76,451,116**

**\$ 8,916,159    1,798,309    10,714,468**



**Revenue Growth Per Fund / Current Year to Previous Year  
February 2019**

	2018 YTD Sales Tax	2018 YTD Use Tax	2018 YTD Total	2019 YTD Sales Tax	2019 YTD Use Tax	2019 YTD Total	Sales Tax % Change 2018-2019	Use Tax % Change 2018-2019	Total % Change 2018-2019	% Change needed to reach budget
General Fund	4,084,153	852,372	4,936,525	4,178,462	866,041	5,044,503	2.3%	1.6%	2.2%	0.61%
PIF Fund	720,733	150,419	871,151	737,376	152,831	890,206	2.3%	1.6%	2.2%	1.36%
Streets Fund	1,821,940	376,047	2,197,987	1,894,368	382,077	2,276,445	4.0%	1.6%	3.6%	0.81%
Open Space	485,851	100,279	586,130	505,165	101,887	607,052	4.0%	1.6%	3.6%	0.81%
Public Safety	1,408,967	290,809	1,699,776	1,464,978	295,473	1,760,451	4.0%	1.6%	3.6%	0.75%
LURA	53,621	-	53,621	135,810	-	135,810	153.3%	0.0%	153.3%	12%
All Funds Total	8,575,264	1,769,926	10,345,190	8,916,159	1,798,308	10,714,467	4.0%	1.6%	3.6%	0.80%
				<b>Budgeted Increase</b>			2.00%	-4.41%	0.80%	

**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 two months is that the General Fund share of revenue both for the sales and use tax is up by 2.2%. The increase needed to reach the 2019 budget is 0.61%.

**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 two months, The PIF increased by 2.2%, which is above the 1.36% increase needed to reach budget.

**Streets Fund** The Street Fund portion of the total 3.53% sales and use tax rate is 0.75%. After two months, the Street Fund increased by 3.6% which is above the 0.81% increase needed to reach budget.

**Open Space** The Open Space Fund portion of the total 3.53% sales and use tax rates is 0.20%. After two months, the Open Space Fund increased by 3.6% which is above the 0.81% increase needed to reach budget.

**Public Safety** The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After two months, Public Safety increased by 3.6%, above the 0.75% need to reach budget for 2019.

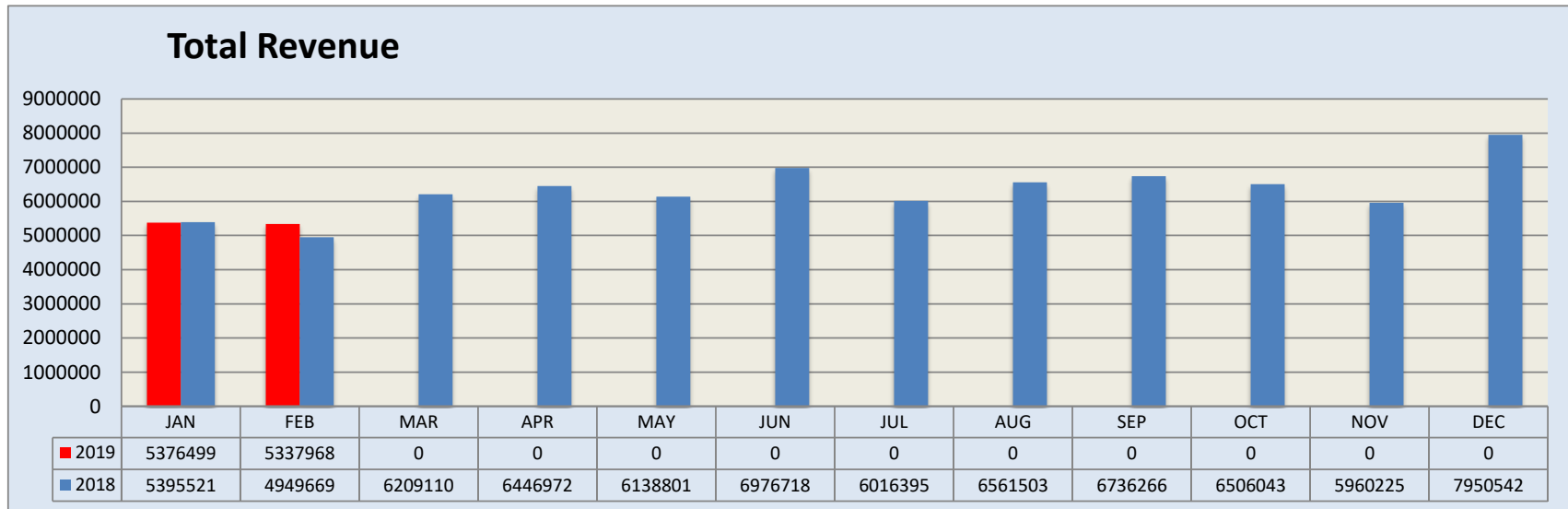
**LURA** For 2019, an amount of \$359,844 was originally budgeted as revenue to LURA. To increase the reserve for the debt service on the COP's the target is being raised to \$700,000. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only 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 2018. In 2019, .75% of the 2.0 non-earmarked sales tax from the URA district will go 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

	February 2019	February 2018	INC (DEC)	2019 YTD 2019	2018 YTD 2018	INC (DEC)
Active Accounts	10,954	10,075	879	5,273	10,075	(4,802)
Net Taxable Sales	127,168,334	116,320,971	9.3 %	256,544,461	243,502,126	5.4 %
<b>Net Sales Tax</b>	4,213,334	4,029,264	<b>4.6 %</b>	8,665,878	8,396,649	<b>3.2 %</b>
Delinquent Sales Tax	193,893	54,339	-	229,753	144,657	-
<b>Use Tax</b>	897,716	853,029	<b>5.2 %</b>	1,736,334	1,752,993	<b>(1.0) %</b>
Delinquent Use Tax	25,703	5,869	-	61,974	16,933	-
Other Revenue*	7,322	7,168	-	20,528	33,958	-
<b>Total Revenue</b>	<b>5,337,968</b>	<b>4,949,669</b>	<b>7.8 %</b>	<b>10,714,467</b>	<b>10,345,190</b>	<b>3.6 %</b>



For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

## February

## 2019

### ACCOUNT GROUPS

#### 01000 Apparel

	February 2019	February 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	89	84	5	0	84	(84)
Net Taxable Sales	2,128,829	2,165,604	(1.7) %	4,091,905	4,355,024	(6.0) %
<b>Net Sales Tax</b>	73,789	73,788	<b>0.0 %</b>	142,699	150,512	<b>(5.2) %</b>
Delinquent Sales Tax	945	1,058	-	945	1,058	-
<b>Use Tax</b>	74	67	<b>10.4 %</b>	292	307	<b>(4.9) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	25	0	-	37	0	-
<b>Total Revenue</b>	<b>74,833</b>	<b>74,913</b>	<b>(0.1) %</b>	<b>143,973</b>	<b>151,877</b>	<b>(5.2) %</b>
% of Total Revenue	1.4 %	1.5 %	(0.1) %	1.3 %	1.5 %	(0.2) %

#### 02000 Automotive

Active Accounts	333	314	19	0	314	(314)
Net Taxable Sales	9,652,774	9,477,064	1.9 %	19,558,798	19,990,038	(2.2) %
<b>Net Sales Tax</b>	336,493	330,133	<b>1.9 %</b>	674,753	679,417	<b>(0.7) %</b>
Delinquent Sales Tax	2,371	2,457	-	5,434	19,438	-
<b>Use Tax</b>	2,886	2,341	<b>23.3 %</b>	5,491	5,222	<b>5.2 %</b>
Delinquent Use Tax	0	0	-	0	29	-
Other Revenue	167	1,610	-	167	10,828	-
<b>Total Revenue</b>	<b>341,917</b>	<b>336,541</b>	<b>1.6 %</b>	<b>685,845</b>	<b>714,934</b>	<b>(4.1) %</b>
% of Total Revenue	6.4 %	6.8 %	(0.4) %	6.4 %	6.9 %	(0.5) %

#### 03000 Food

Active Accounts	606	578	28	0	578	(578)
Net Taxable Sales	47,203,718	44,647,379	5.7 %	94,774,148	92,686,992	2.3 %
<b>Net Sales Tax</b>	1,631,686	1,556,295	<b>4.8 %</b>	3,292,464	3,223,819	<b>2.1 %</b>
Delinquent Sales Tax	6,599	13,327	-	13,296	34,560	-
<b>Use Tax</b>	7,778	13,284	<b>(41.4) %</b>	15,167	24,175	<b>(37.3) %</b>
Delinquent Use Tax	0	6	-	0	6	-
Other Revenue	0	0	-	4,906	1,082	-
<b>Total Revenue</b>	<b>1,646,063</b>	<b>1,582,912</b>	<b>4.0 %</b>	<b>3,325,833</b>	<b>3,283,642</b>	<b>1.3 %</b>
% of Total Revenue	30.8 %	32.0 %	50.9 %	31.0 %	31.7 %	36.0 %

# SALES AND USE TAX

## February

## 2019

### ACCOUNT GROUPS

#### 04000 Home Furnishings

	February 2019	February 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	285	253	32	0	253	(253)
Net Taxable Sales	3,986,968	3,831,776	4.1 %	8,040,054	8,194,675	(1.9) %
<b>Net Sales Tax</b>	138,877	129,578	<b>7.2 %</b>	281,012	276,879	<b>1.5 %</b>
Delinquent Sales Tax	950	4,688	-	950	10,005	-
<b>Use Tax</b>	2,221	1,374	<b>61.6 %</b>	4,482	2,392	<b>87.4 %</b>
Delinquent Use Tax	101	0	-	101	231	-
Other Revenue	1,835	326	-	1,877	1,420	-
<b>Total Revenue</b>	<b>143,984</b>	<b>135,966</b>	<b>5.9 %</b>	<b>288,422</b>	<b>290,927</b>	<b>(0.9) %</b>
% of Total Revenue	2.7 %	2.7 %	0.0 %	2.7 %	2.8 %	(0.1) %

#### 05000 General

Active Accounts	719	659	60	0	659	(659)
Net Taxable Sales	24,156,112	21,576,891	12.0 %	48,741,050	44,369,616	9.9 %
<b>Net Sales Tax</b>	847,568	748,955	<b>13.2 %</b>	1,705,974	1,548,829	<b>10.1 %</b>
Delinquent Sales Tax	3,000	10,028	-	9,760	10,028	-
<b>Use Tax</b>	8,450	4,941	<b>71.0 %</b>	14,798	9,095	<b>62.7 %</b>
Delinquent Use Tax	0	26	-	0	26	-
Other Revenue	2,851	1,784	-	7,251	1,784	-
<b>Total Revenue</b>	<b>861,869</b>	<b>765,734</b>	<b>12.6 %</b>	<b>1,737,783</b>	<b>1,569,762</b>	<b>10.7 %</b>
% of Total Revenue	16.1 %	15.5 %	0.6 %	16.2 %	15.2 %	1.0 %

#### 06000 Lodging

Active Accounts	64	24	40	0	24	(24)
Net Taxable Sales	1,322,653	1,382,955	(4.4) %	2,649,289	2,625,510	0.9 %
<b>Net Sales Tax</b>	41,629	48,513	<b>(14.2) %</b>	83,576	91,245	<b>(8.4) %</b>
Delinquent Sales Tax	0	0	-	0	617	-
<b>Use Tax</b>	23	9,912	<b>(99.8) %</b>	58	10,109	<b>(99.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	275	-	0	275	-
<b>Total Revenue</b>	<b>41,652</b>	<b>58,700</b>	<b>(29.0) %</b>	<b>83,634</b>	<b>102,246</b>	<b>(18.2) %</b>
% of Total Revenue	0.8 %	1.2 %	(0.4) %	0.8 %	1.0 %	(0.2) %

# SALES AND USE TAX

## February

## 2019

### ACCOUNT GROUPS

#### 07000 Lumber

	February 2019	February 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	3,754	3,403	351	0	3,403	(3,403)
Net Taxable Sales	8,226,043	8,110,238	1.4 %	17,713,594	17,161,592	3.2 %
<b>Net Sales Tax</b>	283,129	284,430	<b>(0.5) %</b>	615,755	597,992	<b>3.0 %</b>
Delinquent Sales Tax	6,308	955	-	7,576	4,636	-
<b>Use Tax</b>	393,160	302,567	<b>29.9 %</b>	696,759	773,372	<b>(9.9) %</b>
Delinquent Use Tax	0	0	-	10,936	0	-
Other Revenue	966	1,723	-	1,614	1,723	-
<b>Total Revenue</b>	<b>683,563</b>	<b>589,675</b>	<b>15.9 %</b>	<b>1,332,640</b>	<b>1,377,723</b>	<b>(3.3) %</b>
% of Total Revenue	12.8 %	11.9 %	0.9 %	12.4 %	13.3 %	(0.9) %

#### 08000 Professional

Active Accounts	2,122	2,021	101	0	2,021	(2,021)
Net Taxable Sales	1,940,156	1,785,788	8.6 %	4,241,606	3,754,224	13.0 %
<b>Net Sales Tax</b>	32,024	62,189	<b>(48.5) %</b>	69,879	128,268	<b>(45.5) %</b>
Delinquent Sales Tax	0	0	-	4,088	2,292	-
<b>Use Tax</b>	9,342	10,623	<b>(12.1) %</b>	23,911	20,547	<b>16.4 %</b>
Delinquent Use Tax	887	4,821	-	887	9,754	-
Other Revenue	1,123	319	-	2,701	6,704	-
<b>Total Revenue</b>	<b>43,376</b>	<b>77,952</b>	<b>(44.4) %</b>	<b>101,466</b>	<b>167,565</b>	<b>(39.4) %</b>
% of Total Revenue	0.8 %	1.6 %	(0.8) %	0.9 %	1.6 %	(0.7) %

#### 09000 Public Utility

Active Accounts	330	326	4	0	326	(326)
Net Taxable Sales	12,854,770	13,008,810	(1.2) %	26,232,925	26,407,819	(0.7) %
<b>Net Sales Tax</b>	452,712	440,554	<b>2.8 %</b>	923,616	909,438	<b>1.6 %</b>
Delinquent Sales Tax	0	16,342	-	0	19,074	-
<b>Use Tax</b>	5,390	4,106	<b>31.3 %</b>	8,073	6,475	<b>24.7 %</b>
Delinquent Use Tax	0	0	-	0	1,944	-
Other Revenue	159	343	-	159	3,442	-
<b>Total Revenue</b>	<b>458,261</b>	<b>461,345</b>	<b>(0.7) %</b>	<b>931,848</b>	<b>940,373</b>	<b>(0.9) %</b>
% of Total Revenue	8.6 %	9.3 %	(0.7) %	8.7 %	9.1 %	(0.4) %



# SALES AND USE TAX

## February

## 2019

### ACCOUNT GROUPS

#### 10000 Unclassified

	February 2019	February 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	2,278	2,070	208	4,529	2,070	2,459
Net Taxable Sales	14,144,981	8,958,117	57.9 %	26,573,834	20,993,803	26.6 %
<b>Net Sales Tax</b>	325,564	308,898	<b>5.4 %</b>	746,574	689,151	<b>8.3 %</b>
Delinquent Sales Tax	169,788	4,000	-	183,772	41,465	-
<b>Use Tax</b>	34,653	43,948	<b>(21.1) %</b>	81,253	68,387	<b>18.8 %</b>
Delinquent Use Tax	23,020	1,016	-	48,355	4,943	-
Other Revenue	0	778	-	1,620	6,687	-
<b>Total Revenue</b>	<b>553,025</b>	<b>358,640</b>	<b>54.2 %</b>	<b>1,061,574</b>	<b>810,633</b>	<b>31.0 %</b>
% of Total Revenue	10.4 %	7.2 %	3.2 %	9.9 %	7.8 %	2.1 %

#### 11000 Home Occupations

Active Accounts	158	130	28	314	130	184
Net Taxable Sales	667,002	516,922	29.0 %	1,191,695	1,112,452	7.1 %
<b>Net Sales Tax</b>	19,054	17,890	<b>6.5 %</b>	36,800	38,579	<b>(4.6) %</b>
Delinquent Sales Tax	3,932	0	-	3,932	0	-
<b>Use Tax</b>	0	0	<b>0.0 %</b>	0	0	<b>0.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	10	-	0	13	-
<b>Total Revenue</b>	<b>22,986</b>	<b>17,900</b>	<b>28.4 %</b>	<b>40,732</b>	<b>38,592</b>	<b>5.5 %</b>
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.4 %	0.4 %	0.0 %

#### 12000 Manufacturing

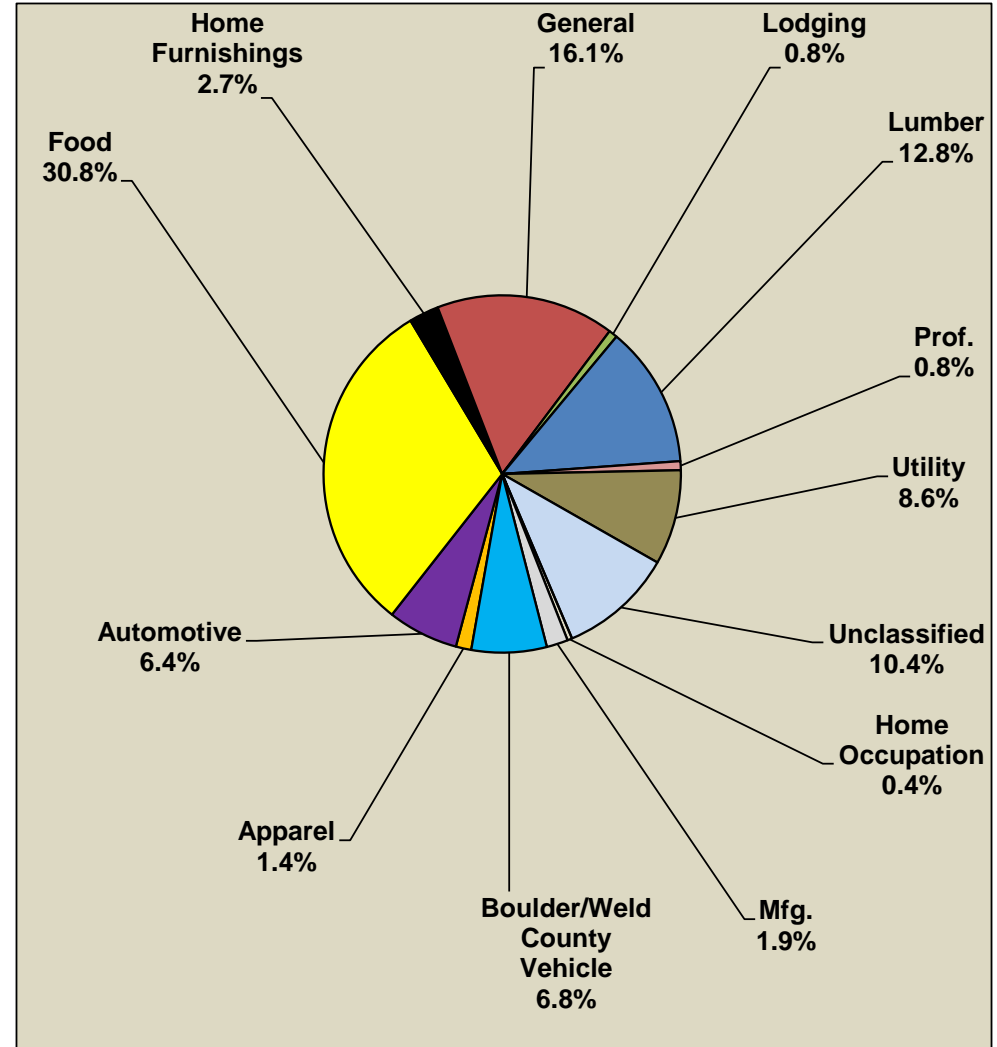
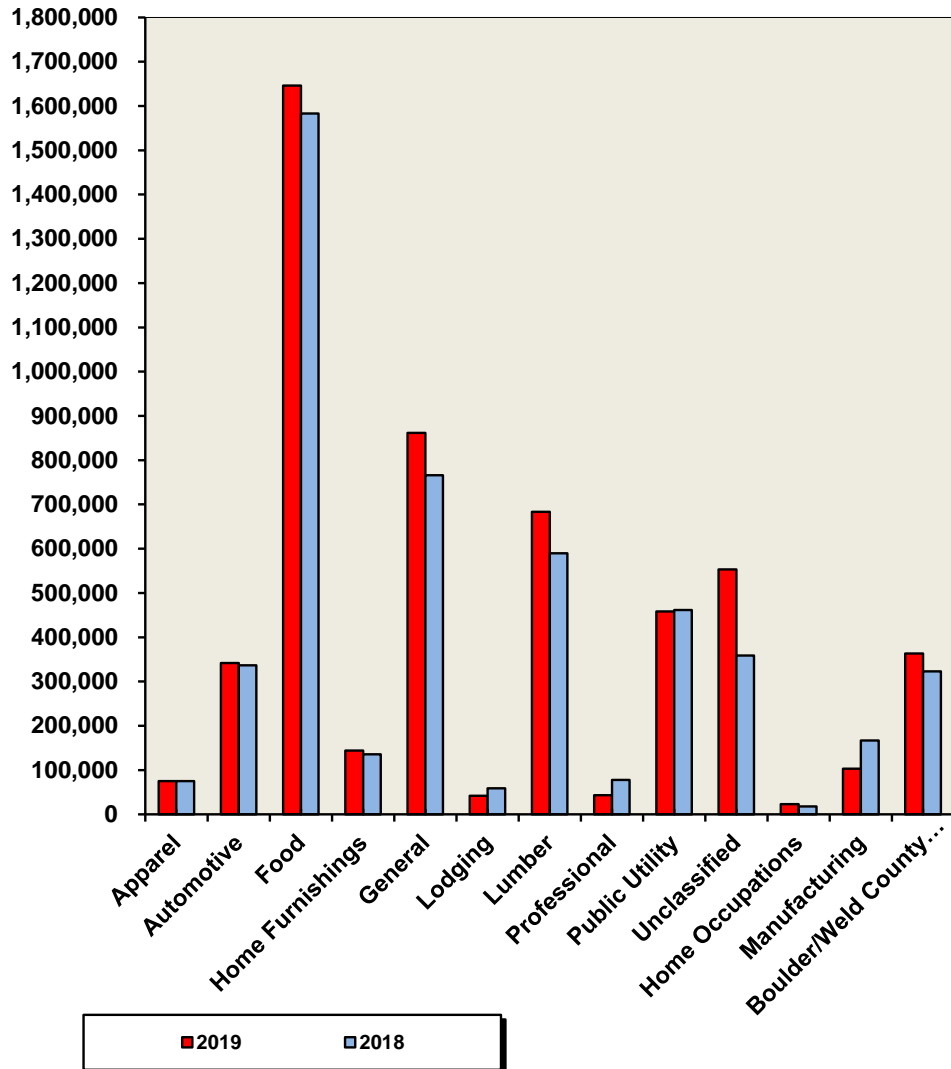
Active Accounts	215	212	3	429	212	217
Net Taxable Sales	884,328	859,427	2.9 %	2,735,563	1,850,381	47.8 %
<b>Net Sales Tax</b>	30,809	28,041	<b>9.9 %</b>	92,776	62,520	<b>48.4 %</b>
Delinquent Sales Tax	0	1,484	-	0	1,484	-
<b>Use Tax</b>	70,729	137,183	<b>(48.4) %</b>	138,621	206,376	<b>(32.8) %</b>
Delinquent Use Tax	1,695	0	-	1,695	0	-
Other Revenue	196	0	-	196	0	-
<b>Total Revenue</b>	<b>103,429</b>	<b>166,708</b>	<b>(38.0) %</b>	<b>233,288</b>	<b>270,380</b>	<b>(13.7) %</b>
% of Total Revenue	1.9 %	3.4 %	(1.5) %	2.2 %	2.6 %	(0.4) %

#### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	363,010	322,683	<b>12.5 %</b>	747,429	626,536	<b>19.3 %</b>
% of Total Revenue	6.8 %	6.5 %	0.3 %	7.0 %	6.1 %	0.9 %

# Net Sales & Use Tax by Industry Type

For The Month Of  
February  
2019



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

February  
2019

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		February 2019	February 2018	INCR/ (DECR)	YTD 2019	YTD 2018	INCR/ (DECR)
Apparel 01000	89	Net Taxable Sales	2,128,829	2,165,604	(1.7) %	4,091,905	4,355,024	(6.0) %
		Total Revenue	74,833	74,913	(0.1) %	143,973	151,877	(5.2) %
Automotive 02000	333	Net Taxable Sales	9,652,774	9,477,064	1.9 %	19,558,798	19,990,038	(2.2) %
		Total Revenue	341,917	336,541	1.6 %	685,845	714,934	(4.1) %
Food 03000	606	Net Taxable Sales	47,203,718	44,647,379	5.7 %	94,774,148	92,686,992	2.3 %
		Total Revenue	1,646,063	1,582,912	4.0 %	3,325,833	3,283,642	1.3 %
Home Furnishings 04000	285	Net Taxable Sales	3,986,968	3,831,776	4.1 %	8,040,054	8,194,675	(1.9) %
		Total Revenue	143,984	135,966	5.9 %	288,422	290,927	(0.9) %
General 05000	719	Net Taxable Sales	24,156,112	21,576,891	12.0 %	48,741,050	44,369,616	9.9 %
		Total Revenue	861,869	765,734	12.6 %	1,737,783	1,569,762	10.7 %
Lodging 06000	64	Net Taxable Sales	1,322,653	1,382,955	(4.4) %	2,649,289	2,625,510	0.9 %
		Total Revenue	41,652	58,700	(29.0) %	83,634	102,246	(18.2) %
Lumber 07000	3,754	Net Taxable Sales	8,226,043	8,110,238	1.4 %	17,713,594	17,161,592	3.2 %
		Total Revenue	683,563	589,675	15.9 %	1,332,640	1,377,723	(3.3) %
Professional 08000	2,122	Net Taxable Sales	1,940,156	1,785,788	8.6 %	4,241,606	3,754,224	13.0 %
		Total Revenue	43,376	77,952	(44.4) %	101,466	167,565	(39.4) %
Public Utility 09000	330	Net Taxable Sales	12,854,770	13,008,810	(1.2) %	26,232,925	26,407,819	(0.7) %
		Total Revenue	458,261	461,345	(0.7) %	931,848	940,373	(0.9) %
Unclassified 10000	2,278	Net Taxable Sales	14,144,981	8,958,117	57.9 %	26,573,834	20,993,803	26.6 %
		Total Revenue	553,025	358,640	54.2 %	1,061,574	810,633	31.0 %
Home Occupations 11000	158	Net Taxable Sales	667,002	516,922	29.0 %	1,191,695	1,112,452	7.1 %
		Total Revenue	22,986	17,900	28.4 %	40,732	38,592	5.5 %
Manufacturing 12000	215	Net Taxable Sales	884,328	859,427	2.9 %	2,735,563	1,850,381	47.8 %
		Total Revenue	103,429	166,708	(38.0) %	233,288	270,380	(13.7) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	363,010	322,683	12.5 %	747,429	626,536	19.3 %
GRAND TOTALS	10,955	Net Taxable Sales	127,168,334	116,320,971	9.3 %	256,544,461	243,502,126	5.4 %
		Total Revenue	5,337,968	4,949,669	7.8 %	10,714,467	10,345,190	3.6 %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

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<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

**DESIGNATION****APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

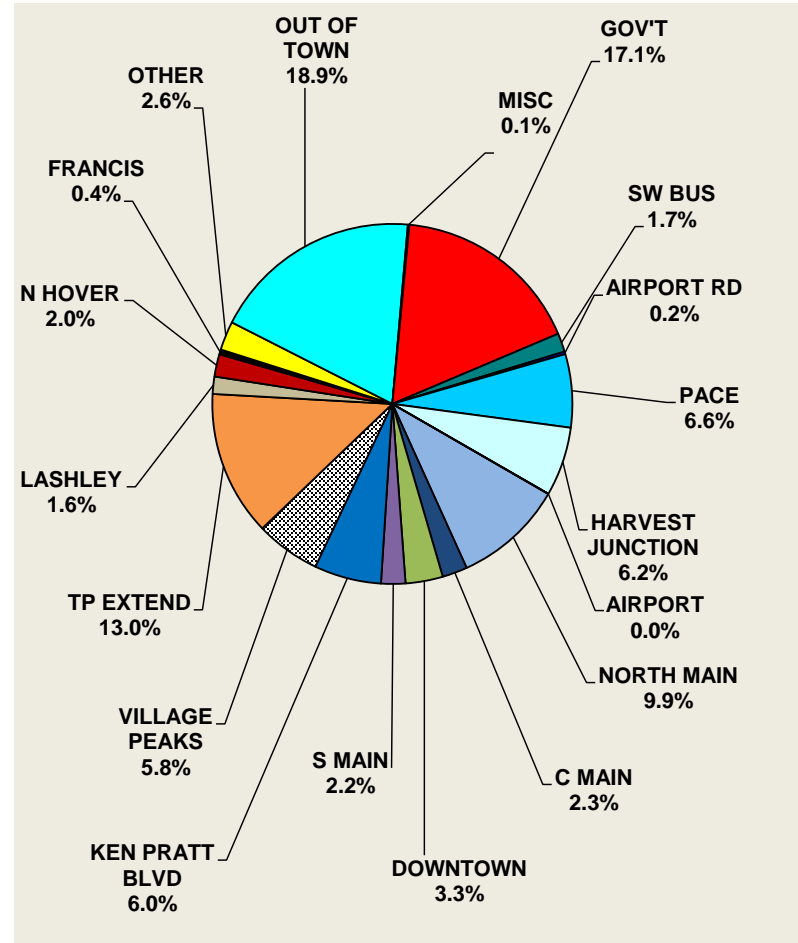
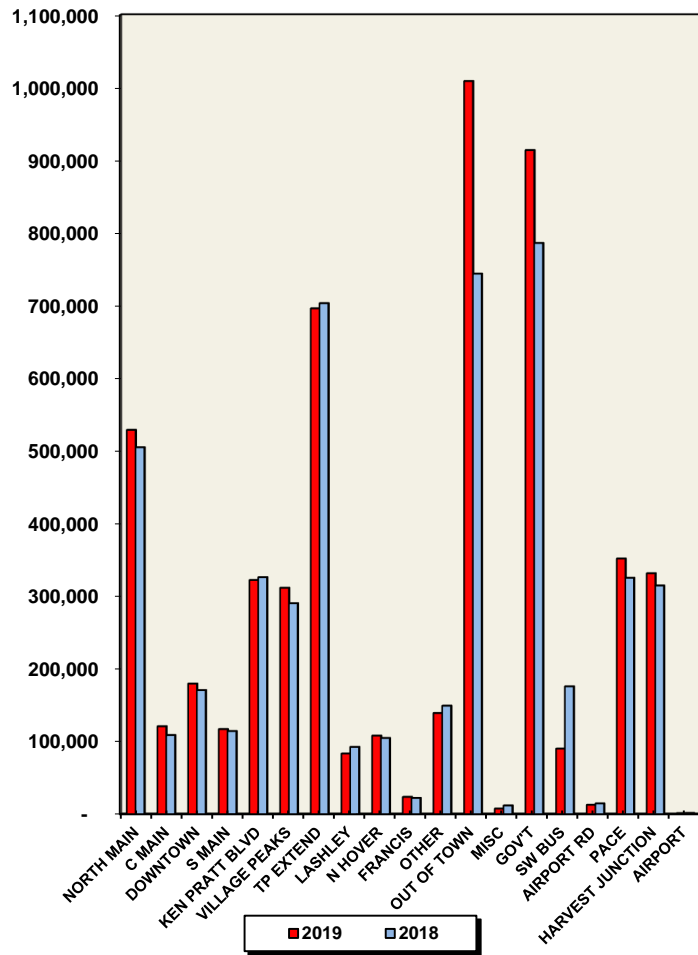
February

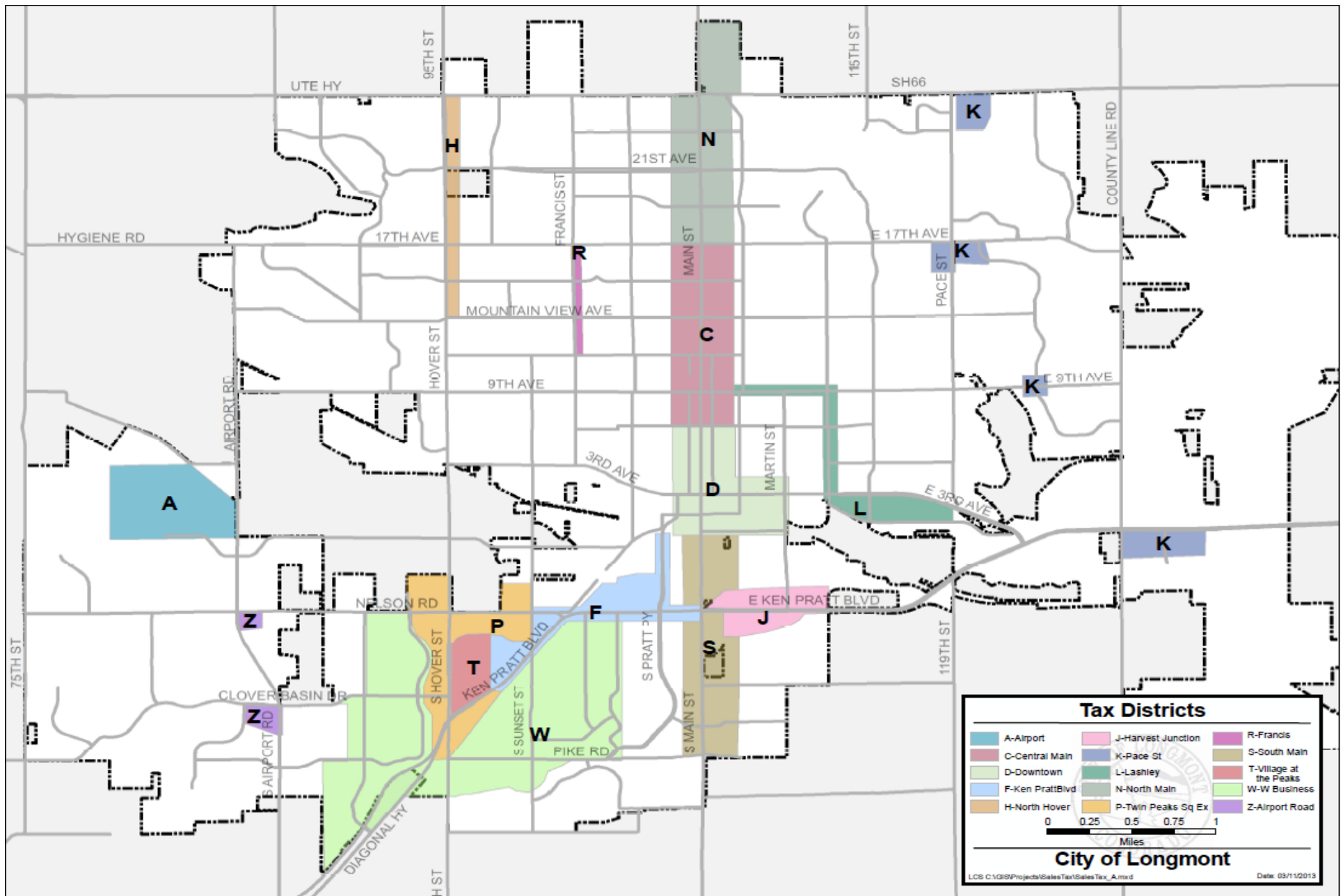
2019

LOCATION		% OF TOTAL	February 2019	February 2018	INCR/ (DECR)	YTD 2019	YTD 2018	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.7%	14,910,559	14,291,162	4.3 %	29,839,204	29,510,672	1.1 %
	Total Revenue	9.9%	528,242	504,312	4.7 %	1,056,511	1,041,637	1.4 %
CENTRAL MAIN	Net Taxable Sales	2.7%	3,380,989	3,040,611	11.2 %	6,847,278	6,698,633	2.2 %
	Total Revenue	2.3%	120,243	108,208	11.1 %	243,406	238,154	2.2 %
DOWNTOWN	Net Taxable Sales	4.3%	5,406,333	4,796,766	12.7 %	10,738,559	9,458,737	13.5 %
	Total Revenue	3.3%	178,790	169,861	5.3 %	363,115	339,953	6.8 %
SOUTH MAIN	Net Taxable Sales	2.6%	3,274,507	3,197,781	2.4 %	6,609,644	6,284,596	5.2 %
	Total Revenue	2.2%	116,369	113,667	2.4 %	235,197	224,323	4.8 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.0%	8,938,846	8,928,327	0.1 %	18,225,111	18,028,166	1.1 %
	Total Revenue	6.0%	321,480	325,336	(1.2) %	651,353	649,724	0.3 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.9%	8,755,499	8,161,670	7.3 %	18,196,297	16,572,068	9.8 %
	Total Revenue	5.8%	310,772	289,439	7.4 %	644,943	586,764	9.9 %
TW PKS SQ EXTENDED	Net Taxable Sales	15.9%	20,210,832	19,663,634	2.8 %	41,529,134	41,961,584	(1.0) %
	Total Revenue	13.0%	695,568	702,688	(1.0) %	1,452,798	1,495,987	(2.9) %
LASHLEY	Net Taxable Sales	1.7%	2,222,742	2,555,312	(13.0) %	4,915,134	5,353,455	(8.2) %
	Total Revenue	1.6%	82,892	91,939	(9.8) %	178,933	191,853	(6.7) %
NORTH HOVER	Net Taxable Sales	2.4%	3,053,677	2,976,357	2.6 %	6,077,007	5,983,563	1.6 %
	Total Revenue	2.0%	107,453	104,141	3.2 %	213,733	213,007	0.3 %
FRANCIS	Net Taxable Sales	0.5%	660,540	651,162	1.4 %	1,345,532	1,264,281	6.4 %
	Total Revenue	0.4%	23,365	21,867	6.9 %	47,419	43,500	9.0 %
ALL OTHERS	Net Taxable Sales	2.0%	2,483,211	2,127,321	16.7 %	5,109,189	4,533,839	12.7 %
	Total Revenue	2.6%	138,406	148,499	(6.8) %	275,522	288,674	(4.6) %
OUT OF TOWN	Net Taxable Sales	21.6%	27,501,848	20,586,870	33.6 %	53,516,420	44,716,592	19.7 %
	Total Revenue	18.9%	1,008,593	743,357	35.7 %	1,990,111	1,610,884	23.5 %
MISCELLANEOUS	Net Taxable Sales	0.1%	169,644	313,831	(45.9) %	721,447	685,922	5.2 %
	Total Revenue	0.1%	7,285	11,601	(37.2) %	26,811	25,786	4.0 %
CITY, BLDR CO	Net Taxable Sales	3.6%	4,594,195	4,702,602	(2.3) %	9,358,158	9,351,489	0.1 %
	Total Revenue	17.1%	913,503	785,578	16.3 %	1,764,172	1,719,760	2.6 %
SW BUSINESS	Net Taxable Sales	1.7%	2,187,406	1,872,134	16.8 %	4,584,315	4,150,175	10.5 %
	Total Revenue	1.7%	89,612	175,035	(48.8) %	189,086	294,762	(35.9) %
AIRPORT ROAD	Net Taxable Sales	0.3%	355,558	397,541	(10.6) %	726,282	711,394	2.1 %
	Total Revenue	0.2%	12,505	14,408	(13.2) %	25,479	25,413	0.3 %
PACE	Net Taxable Sales	7.7%	9,780,647	9,109,899	7.4 %	19,475,635	19,228,202	1.3 %
	Total Revenue	6.6%	351,033	324,540	8.2 %	694,035	683,232	1.6 %
HARVEST JUNCTION	Net Taxable Sales	7.3%	9,268,074	8,927,789	3.8 %	18,700,831	18,958,784	(1.4) %
	Total Revenue	6.2%	330,780	313,927	5.4 %	659,684	669,079	(1.4) %
AIRPORT	Net Taxable Sales	0.0%	13,227	20,202	(34.5) %	29,284	49,974	(41.4) %
	Total Revenue	0.0%	1,077	1,266	(14.9) %	2,159	2,698	(20.0) %
<b>TOTALS</b>	Net Taxable Sales	100%	127,168,334	116,320,971	9.3 %	256,544,461	243,502,126	5.4 %
	Total Revenue	100%	5,337,968	4,949,669	7.8 %	10,714,467	10,345,190	3.6 %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
February  
2019







# LODGERS TAX

## February

### 2019

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	<b>2019 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2018 MONTHLY</b>	<b>2019 YTD</b>	<b>PERCENT CHANGE</b>	<b>2018 YTD</b>
<b>January *</b>	24,304	6.2 %	22,886	24,304	6.2 %	22,886
<b>February *</b>	22,778	(4.5) %	23,842	47,082	0.8 %	46,728
<b>March</b>		0.0 %			0.0 %	
<b>April</b>		0.0 %			0.0 %	
<b>May *</b>		0.0 %			0.0 %	
<b>June *</b>		0.0 %			0.0 %	
<b>July</b>		0.0 %			0.0 %	
<b>August</b>		0.0 %			0.0 %	
<b>September</b>		0.0 %			0.0 %	
<b>October</b>		0.0 %			0.0 %	
<b>November</b>		0.0 %			0.0 %	
<b>December</b>		0.0 %			0.0 %	
<b>Total</b>	<b>\$ 47,082</b>	0.8 %	<b>\$ 46,728</b>			