

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

March 2019

SUMMARY

Total Taxes This Month:	\$	6,216,325
Compared to Last Year:		6,209,110
Percentage change:		0.1%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

March 2019

Overview

Month of March: Total Sales and Use Tax for the month of March increased overall by 0.1% compared to last year. Current Sales Tax collection decreased by 1.0% and current Use Tax collection decreased 5.5%.

Year to Date: Total Sales and Use Tax through March increased by 2.3% for 2019. The Sales Tax component increased by 2.4% and the Use Tax component increased by 1.7%.

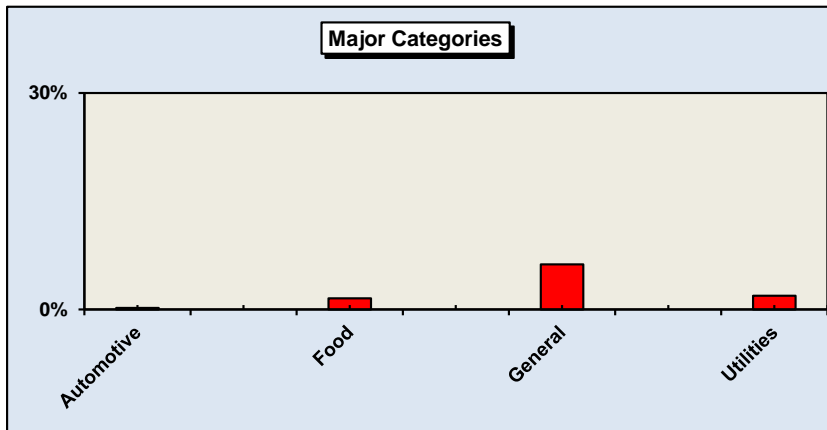
Important note in understanding year-to-year comparative basis within this report:

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.

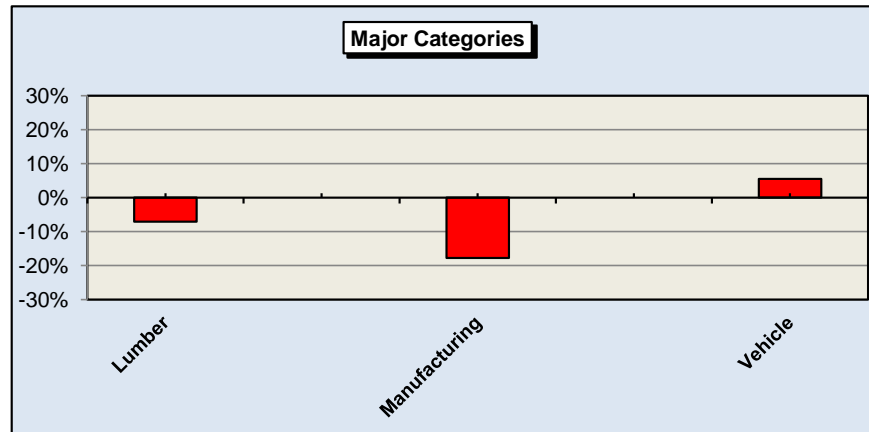
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 0.2%, 1.5%, 6.2%, and 1.9% respectively when compared to 2018 year to date.



Use Tax Activity

The *Lumber* and *Manufacturing* categories showed decreases of 7.0% and 17.8% respectively; while the *Vehicle* Category showed an increase of 5.5% when compared to 2018 year to date.



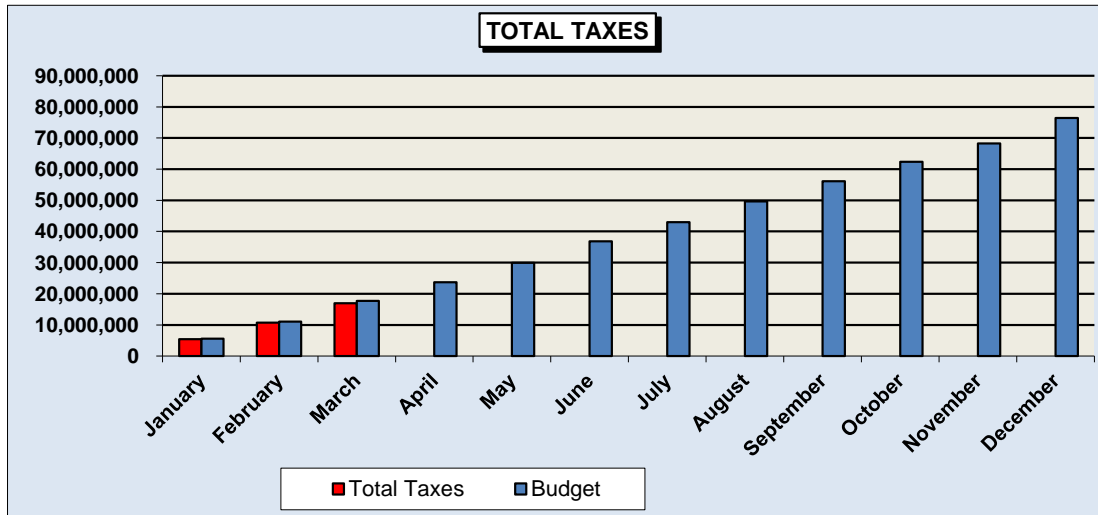
SALES & USE TAX - BUDGET TO ACTUAL

March 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	5,180,219	1,036,106	6,216,325
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

\$ 14,096,378 2,834,415 16,930,793



**Revenue Growth Per Fund / Current Year to Previous Year
March 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	6,557,289	1,341,876	7,899,165	6,613,849	1,365,015	7,978,864	0.9%	1.7%	1.0%	0.61%
PIF Fund	1,157,169	236,802	1,393,970	1,167,150	240,885	1,408,035	0.9%	1.7%	1.0%	1.36%
Streets Fund	2,925,199	592,004	3,517,203	2,994,981	602,213	3,597,194	2.4%	1.7%	2.3%	0.81%
Open Space	780,053	157,868	937,921	798,662	160,590	959,252	2.4%	1.7%	2.3%	0.81%
Public Safety	2,262,154	457,816	2,719,970	2,316,119	465,711	2,781,830	2.4%	1.7%	2.3%	0.75%
LURA	86,072	-	86,072	205,618	-	205,618	138.9%	0.0%	138.9%	12%
All Funds Total	13,767,935	2,786,365	16,554,300	14,096,378	2,834,414	16,930,792	2.4%	1.7%	2.3%	0.80%
				Budgeted Increase			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 three months is that the General Fund share of revenue both for the sales and use tax is up by 1.0%. 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 three months, The PIF increased by 1.0%, which is below 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 three months, the Street Fund increased by 2.3% 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 three months, the Open Space Fund increased by 2.3% 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 three months, Public Safety increased by 2.3%, above the 0.75% need to reach budget for 2019.

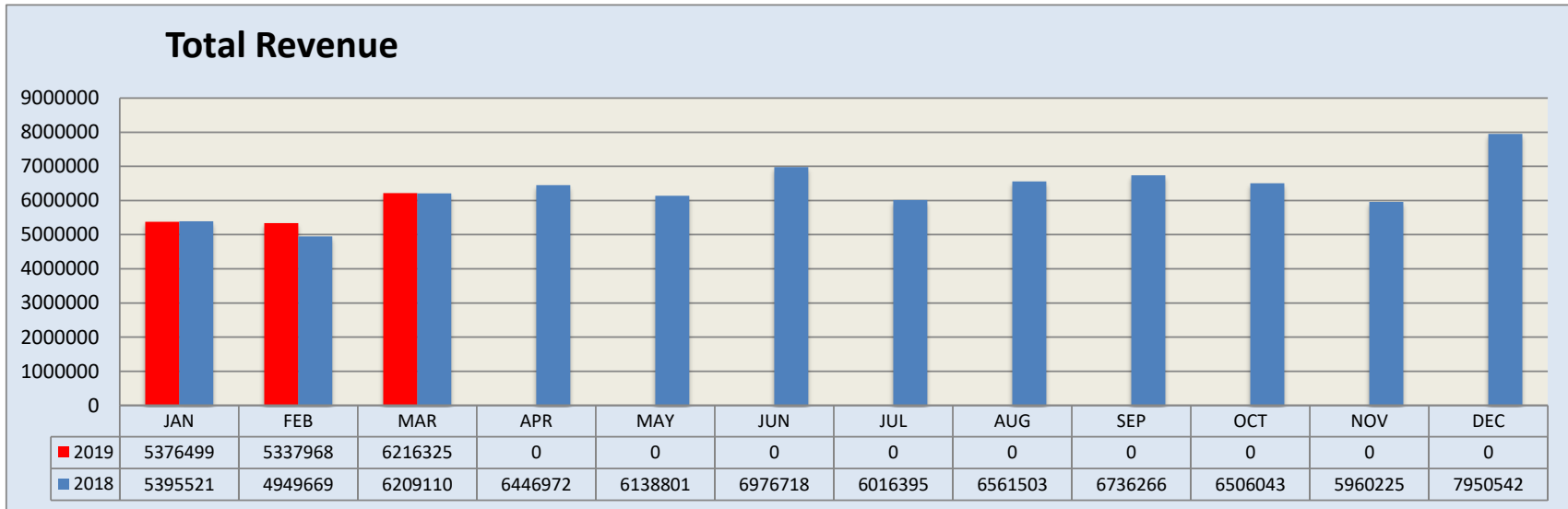
LURA For 2019, an amount of \$359,844 was originally budgeted as revenue to LURA. To increase the reserve for the debt service on the COP's the target is being raised to \$700,000. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 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

	March			2019		
	March 2019	March 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	11,053	10,155	898	11,053	10,155	898
Net Taxable Sales	149,049,583	148,076,775	0.7 %	405,594,044	391,578,901	3.6 %
Net Sales Tax	5,121,631	5,171,361	(1.0) %	13,787,509	13,568,010	1.6 %
Delinquent Sales Tax	41,821	17,034	-	271,574	161,691	-
Use Tax	947,026	1,001,926	(5.5) %	2,683,360	2,754,919	(2.6) %
Delinquent Use Tax	89,080	14,513	-	151,054	31,446	-
Other Revenue*	16,767	4,276	-	37,295	38,234	-
Total Revenue	6,216,325	6,209,110	0.1 %	16,930,792	16,554,300	2.3 %



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

March

2019

ACCOUNT GROUPS

01000 Apparel

	March 2019	March 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	91	83	8	91	83	8
Net Taxable Sales	3,211,903	3,243,670	(1.0) %	7,303,808	7,598,694	(3.9) %
Net Sales Tax	112,951	111,908	0.9 %	255,650	262,420	(2.6) %
Delinquent Sales Tax	0	0	-	945	1,058	-
Use Tax	174	262	(33.6) %	466	569	(18.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	37	0	-
Total Revenue	113,125	112,170	0.9 %	257,098	264,047	(2.6) %
% of Total Revenue	1.8 %	1.8 %	0.0 %	1.5 %	1.6 %	(0.1) %

02000 Automotive

Active Accounts	335	313	22	335	313	22
Net Taxable Sales	13,381,058	12,976,903	3.1 %	32,939,856	32,966,941	(0.1) %
Net Sales Tax	460,234	453,124	1.6 %	1,134,987	1,132,541	0.2 %
Delinquent Sales Tax	9,795	2,126	-	15,229	21,564	-
Use Tax	3,887	3,194	21.7 %	9,378	8,416	11.4 %
Delinquent Use Tax	59	8	-	59	37	-
Other Revenue	1,110	0	-	1,277	10,828	-
Total Revenue	475,085	458,452	3.6 %	1,160,930	1,173,386	(1.1) %
% of Total Revenue	7.6 %	7.4 %	0.2 %	6.9 %	7.1 %	(0.2) %

03000 Food

Active Accounts	611	584	27	611	584	27
Net Taxable Sales	52,368,325	51,330,469	2.0 %	147,142,473	144,017,461	2.2 %
Net Sales Tax	1,808,336	1,799,519	0.5 %	5,100,800	5,023,338	1.5 %
Delinquent Sales Tax	19,437	2,772	-	32,733	37,332	-
Use Tax	9,856	12,602	(21.8) %	25,023	36,777	(32.0) %
Delinquent Use Tax	0	0	-	0	6	-
Other Revenue	0	0	-	4,906	1,082	-
Total Revenue	1,837,629	1,814,893	1.3 %	5,163,462	5,098,535	1.3 %
% of Total Revenue	29.6 %	29.2 %	1,078.1 %	30.5 %	30.8 %	56.0 %

SALES AND USE TAX

March

2019

ACCOUNT GROUPS

04000 Home Furnishings

	March 2019	March 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	295	253	42	295	253	42
Net Taxable Sales	5,002,353	5,316,473	(5.9) %	13,042,407	13,511,148	(3.5) %
Net Sales Tax	173,741	186,585	(6.9) %	454,753	463,464	(1.9) %
Delinquent Sales Tax	1,777	0	-	2,727	10,005	-
Use Tax	1,207	1,327	(9.0) %	5,689	3,719	53.0 %
Delinquent Use Tax	0	0	-	101	231	-
Other Revenue	617	201	-	2,494	1,621	-
Total Revenue	177,342	188,113	(5.7) %	465,764	479,040	(2.8) %
% of Total Revenue	2.9 %	3.0 %	(0.1) %	2.8 %	2.9 %	(0.1) %

05000 General

Active Accounts	737	662	75	737	662	75
Net Taxable Sales	27,925,528	27,794,054	0.5 %	76,666,578	72,163,670	6.2 %
Net Sales Tax	970,668	970,697	(0.0) %	2,676,642	2,519,526	6.2 %
Delinquent Sales Tax	1,346	5,052	-	11,106	15,080	-
Use Tax	7,636	5,030	51.8 %	22,434	14,125	58.8 %
Delinquent Use Tax	0	0	-	0	26	-
Other Revenue	0	0	-	7,251	1,784	-
Total Revenue	979,650	980,779	(0.1) %	2,717,433	2,550,541	6.5 %
% of Total Revenue	15.8 %	15.8 %	0.0 %	16.1 %	15.4 %	0.7 %

06000 Lodging

Active Accounts	70	25	45	70	25	45
Net Taxable Sales	1,694,625	1,550,851	9.3 %	4,343,914	4,176,361	4.0 %
Net Sales Tax	59,460	54,467	9.2 %	143,036	145,712	(1.8) %
Delinquent Sales Tax	0	0	-	0	617	-
Use Tax	114	443	(74.3) %	172	10,552	(98.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	275	-
Total Revenue	59,574	54,910	8.5 %	143,208	157,156	(8.9) %
% of Total Revenue	1.0 %	0.9 %	0.1 %	0.8 %	0.9 %	(0.1) %

SALES AND USE TAX

March

2019

ACCOUNT GROUPS

07000 Lumber

	March 2019	March 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	3,780	3,441	339	3,780	3,441	339
Net Taxable Sales	11,444,523	11,740,346	(2.5) %	29,158,117	28,901,938	0.9 %
Net Sales Tax	354,499	408,241	(13.2) %	970,254	1,006,233	(3.6) %
Delinquent Sales Tax	0	0	-	7,576	4,636	-
Use Tax	338,388	340,179	(0.5) %	1,035,147	1,113,551	(7.0) %
Delinquent Use Tax	0	6,157	-	10,936	6,157	-
Other Revenue	262	0	-	1,876	1,723	-
Total Revenue	693,149	754,577	(8.1) %	2,025,789	2,132,300	(5.0) %
% of Total Revenue	11.2 %	12.2 %	(1.0) %	12.0 %	12.9 %	(0.9) %

08000 Professional

Active Accounts	2,129	2,029	100	2,129	2,029	100
Net Taxable Sales	3,224,776	2,981,610	8.2 %	7,466,382	6,735,834	10.8 %
Net Sales Tax	107,673	103,825	3.7 %	177,552	232,093	(23.5) %
Delinquent Sales Tax	5,063	0	-	9,151	2,292	-
Use Tax	31,365	23,808	31.7 %	55,276	44,355	24.6 %
Delinquent Use Tax	30	6,218	-	917	15,972	-
Other Revenue	826	159	-	3,527	6,863	-
Total Revenue	144,957	134,010	8.2 %	246,423	301,575	(18.3) %
% of Total Revenue	2.3 %	2.2 %	0.1 %	1.5 %	1.8 %	(0.3) %

09000 Public Utility

Active Accounts	328	327	1	328	327	1
Net Taxable Sales	14,165,245	13,844,303	2.3 %	40,398,170	40,252,122	0.4 %
Net Sales Tax	497,717	485,619	2.5 %	1,421,333	1,395,057	1.9 %
Delinquent Sales Tax	0	0	-	0	19,074	-
Use Tax	3,876	5,054	(23.3) %	11,949	11,529	3.6 %
Delinquent Use Tax	0	0	-	0	1,944	-
Other Revenue	0	0	-	159	3,442	-
Total Revenue	501,593	490,673	2.2 %	1,433,441	1,431,046	0.2 %
% of Total Revenue	8.1 %	7.9 %	0.2 %	8.5 %	8.6 %	(0.1) %

SALES AND USE TAX

March

2019

ACCOUNT GROUPS

10000 Unclassified

	March 2019	March 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	2,298	2,096	202	2,298	2,096	202
Net Taxable Sales	14,667,566	15,548,509	(5.7) %	41,241,400	36,542,312	12.9 %
Net Sales Tax	509,554	536,511	(5.0) %	1,256,128	1,225,662	2.5 %
Delinquent Sales Tax	2,915	7,084	-	186,687	48,549	-
Use Tax	35,454	38,755	(8.5) %	116,707	107,142	8.9 %
Delinquent Use Tax	26,194	851	-	74,549	5,794	-
Other Revenue	4,023	3,689	-	5,643	10,376	-
Total Revenue	578,140	586,890	(1.5) %	1,639,714	1,397,523	17.3 %
% of Total Revenue	9.3 %	9.5 %	(0.2) %	9.7 %	8.4 %	1.3 %

11000 Home Occupations

Active Accounts	162	131	31	162	131	31
Net Taxable Sales	738,761	720,047	2.6 %	1,930,456	1,832,499	5.3 %
Net Sales Tax	24,074	24,945	(3.5) %	60,874	63,524	(4.2) %
Delinquent Sales Tax	1,488	0	-	5,420	0	-
Use Tax	17	4	325.0 %	17	4	325.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,515	0	-	1,515	13	-
Total Revenue	27,094	24,949	8.6 %	67,826	63,541	6.7 %
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

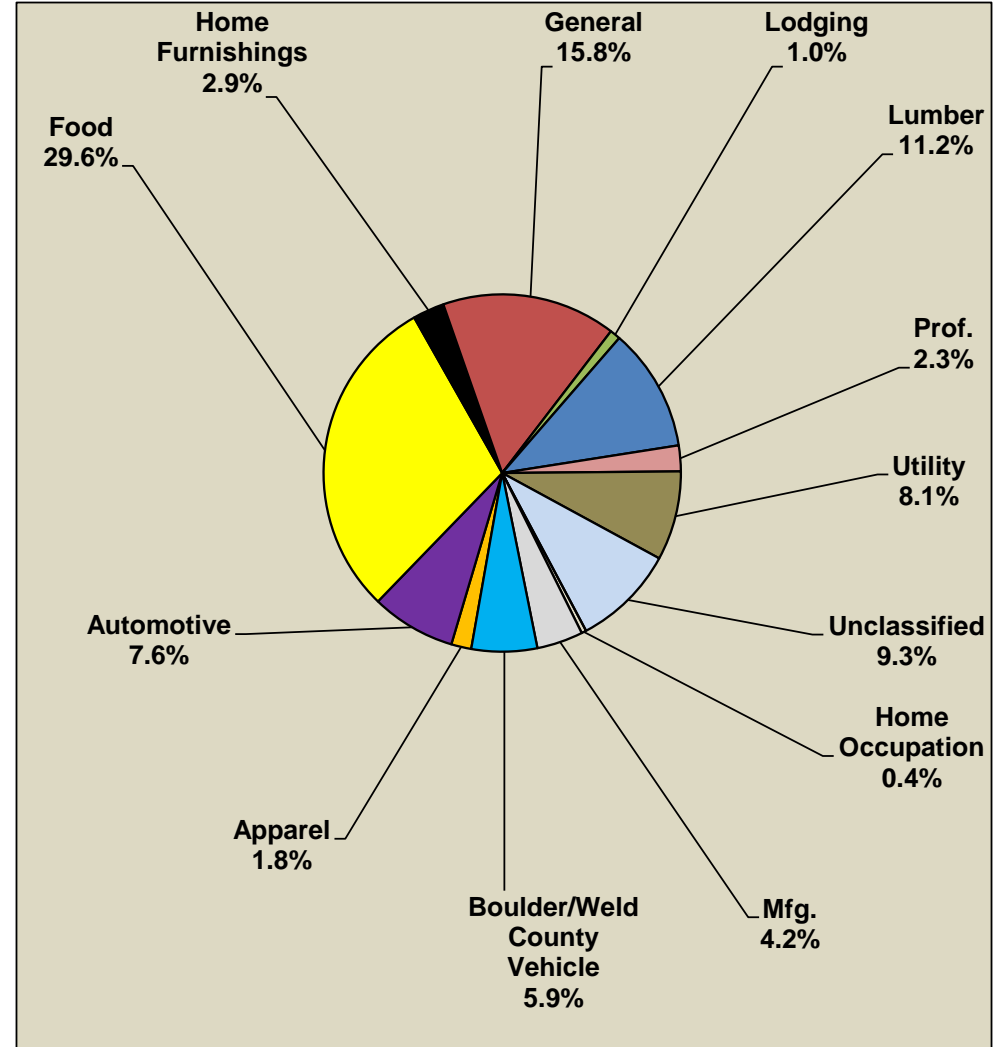
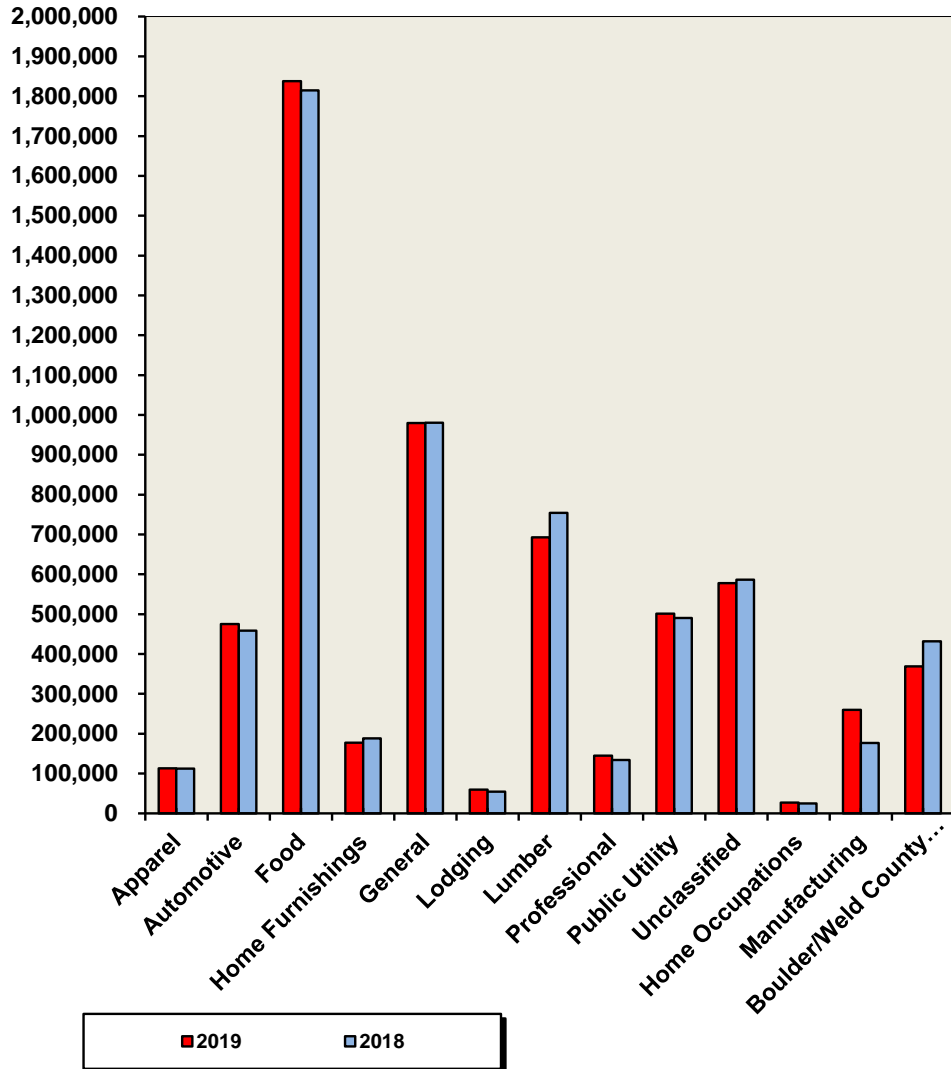
Active Accounts	216	210	6	216	210	6
Net Taxable Sales	1,224,920	1,029,540	19.0 %	3,960,483	2,879,921	37.5 %
Net Sales Tax	42,724	35,920	18.9 %	135,500	98,440	37.6 %
Delinquent Sales Tax	0	0	-	0	1,484	-
Use Tax	145,821	139,516	4.5 %	284,442	345,892	(17.8) %
Delinquent Use Tax	62,797	1,279	-	64,492	1,279	-
Other Revenue	8,414	227	-	8,610	227	-
Total Revenue	259,756	176,942	46.8 %	493,044	447,322	10.2 %
% of Total Revenue	4.2 %	2.8 %	1.4 %	2.9 %	2.7 %	0.2 %

00000 Boulder/Weld County Vehicle

Use Tax	369,231	431,752	(14.5) %	1,116,660	1,058,288	5.5 %
% of Total Revenue	5.9 %	7.0 %	(1.1) %	6.6 %	6.4 %	0.2 %

Net Sales & Use Tax by Industry Type

For The Month Of
March
2019



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		March 2019		INCR/ (DECR)	YTD 2019	YTD 2018	INCR/ (DECR)
			March 2019	March 2018				
Apparel 01000	91	Net Taxable Sales	3,211,903	3,243,670	(1.0) %	7,303,808	7,598,694	(3.9) %
		Total Revenue	113,125	112,170	0.9 %	257,098	264,047	(2.6) %
Automotive 02000	335	Net Taxable Sales	13,381,058	12,976,903	3.1 %	32,939,856	32,966,941	(0.1) %
		Total Revenue	475,085	458,452	3.6 %	1,160,930	1,173,386	(1.1) %
Food 03000	611	Net Taxable Sales	52,368,325	51,330,469	2.0 %	147,142,473	144,017,461	2.2 %
		Total Revenue	1,837,629	1,814,893	1.3 %	5,163,462	5,098,535	1.3 %
Home Furnishings 04000	295	Net Taxable Sales	5,002,353	5,316,473	(5.9) %	13,042,407	13,511,148	(3.5) %
		Total Revenue	177,342	188,113	(5.7) %	465,764	479,040	(2.8) %
General 05000	737	Net Taxable Sales	27,925,528	27,794,054	0.5 %	76,666,578	72,163,670	6.2 %
		Total Revenue	979,650	980,779	(0.1) %	2,717,433	2,550,541	6.5 %
Lodging 06000	70	Net Taxable Sales	1,694,625	1,550,851	9.3 %	4,343,914	4,176,361	4.0 %
		Total Revenue	59,574	54,910	8.5 %	143,208	157,156	(8.9) %
Lumber 07000	3,780	Net Taxable Sales	11,444,523	11,740,346	(2.5) %	29,158,117	28,901,938	0.9 %
		Total Revenue	693,149	754,577	(8.1) %	2,025,789	2,132,300	(5.0) %
Professional 08000	2,129	Net Taxable Sales	3,224,776	2,981,610	8.2 %	7,466,382	6,735,834	10.8 %
		Total Revenue	144,957	134,010	8.2 %	246,423	301,575	(18.3) %
Public Utility 09000	328	Net Taxable Sales	14,165,245	13,844,303	2.3 %	40,398,170	40,252,122	0.4 %
		Total Revenue	501,593	490,673	2.2 %	1,433,441	1,431,046	0.2 %
Unclassified 10000	2,298	Net Taxable Sales	14,667,566	15,548,509	(5.7) %	41,241,400	36,542,312	12.9 %
		Total Revenue	578,140	586,890	(1.5) %	1,639,714	1,397,523	17.3 %
Home Occupations 11000	162	Net Taxable Sales	738,761	720,047	2.6 %	1,930,456	1,832,499	5.3 %
		Total Revenue	27,094	24,949	8.6 %	67,826	63,541	6.7 %
Manufacturing 12000	216	Net Taxable Sales	1,224,920	1,029,540	19.0 %	3,960,483	2,879,921	37.5 %
		Total Revenue	259,756	176,942	46.8 %	493,044	447,322	10.2 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	369,231	431,752	(14.5) %	1,116,660	1,058,288	5.5 %
GRAND TOTALS	11,054	Net Taxable Sales	149,049,583	148,076,775	0.7 %	405,594,044	391,578,901	3.6 %
		Total Revenue	6,216,325	6,209,110	0.1 %	16,930,792	16,554,300	2.3 %

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, and Specialty shops.
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

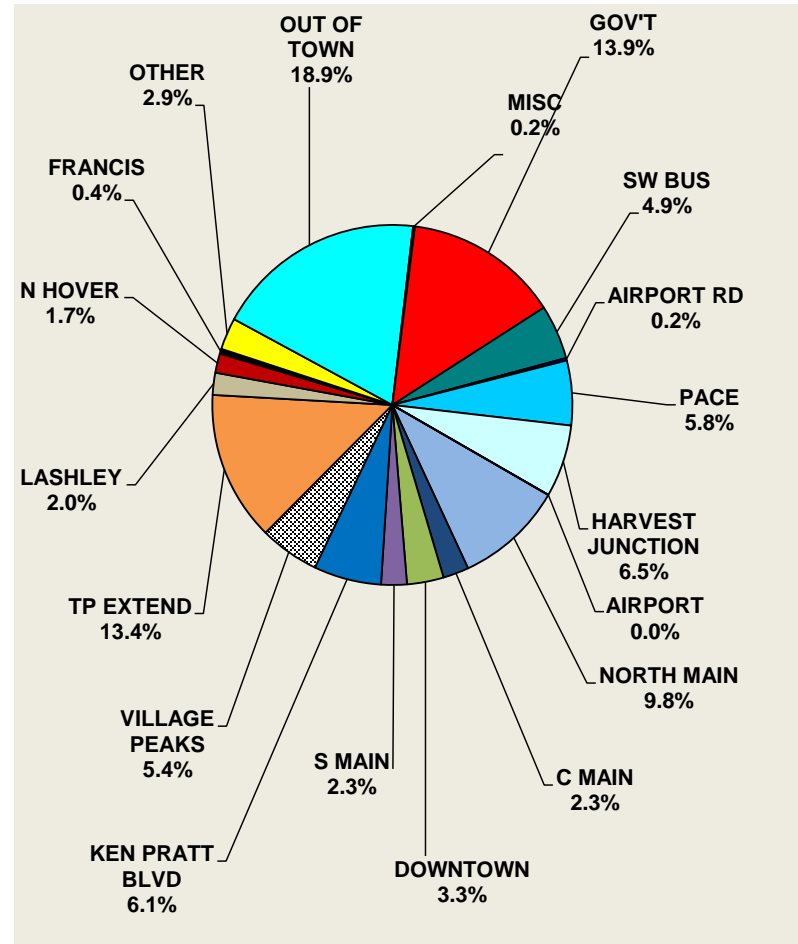
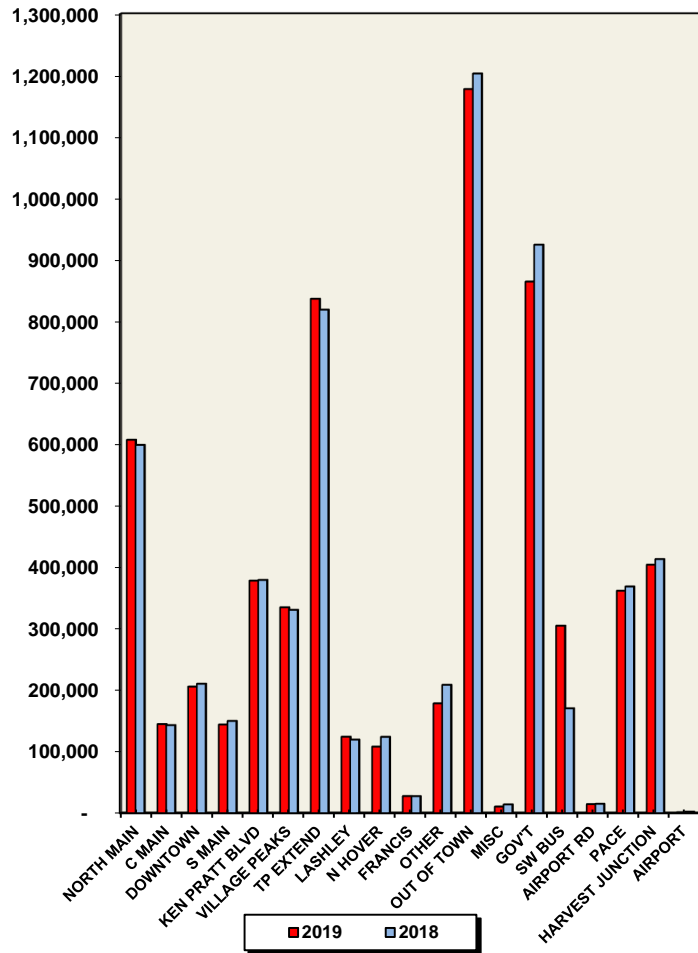
March

2019

LOCATION		% OF TOTAL	March 2019	March 2018	INCR/ (DECR)	YTD 2019	YTD 2018	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.5%	17,169,704	16,791,445	2.3 %	47,008,908	46,302,117	1.5 %
	Total Revenue	9.8%	606,488	598,158	1.4 %	1,662,999	1,639,795	1.4 %
CENTRAL MAIN	Net Taxable Sales	2.8%	4,113,500	4,024,763	2.2 %	10,960,778	10,723,396	2.2 %
	Total Revenue	2.3%	144,041	142,280	1.2 %	387,447	380,434	1.8 %
DOWNTOWN	Net Taxable Sales	4.1%	6,085,790	5,944,906	2.4 %	16,824,349	15,403,643	9.2 %
	Total Revenue	3.3%	204,819	209,437	(2.2) %	567,934	549,390	3.4 %
SOUTH MAIN	Net Taxable Sales	2.7%	4,093,099	4,212,638	(2.8) %	10,702,743	10,497,234	2.0 %
	Total Revenue	2.3%	143,308	149,158	(3.9) %	378,505	373,481	1.3 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.0%	10,467,434	10,585,290	(1.1) %	28,692,545	28,613,456	0.3 %
	Total Revenue	6.1%	377,201	378,325	(0.3) %	1,028,554	1,028,049	0.0 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.3%	9,421,171	9,373,729	0.5 %	27,617,468	25,945,797	6.4 %
	Total Revenue	5.4%	333,813	329,658	1.3 %	978,756	916,422	6.8 %
TW PKS SQ EXTENDED	Net Taxable Sales	15.8%	23,536,691	23,089,356	1.9 %	65,065,825	65,050,940	0.0 %
	Total Revenue	13.4%	835,930	818,273	2.2 %	2,288,728	2,314,260	(1.1) %
LASHLEY	Net Taxable Sales	2.3%	3,379,972	3,337,665	1.3 %	8,295,106	8,691,120	(4.6) %
	Total Revenue	2.0%	123,545	118,821	4.0 %	302,478	310,674	(2.6) %
NORTH HOVER	Net Taxable Sales	2.0%	3,032,434	3,414,638	(11.2) %	9,109,441	9,398,201	(3.1) %
	Total Revenue	1.7%	107,501	123,318	(12.8) %	321,234	336,325	(4.5) %
FRANCIS	Net Taxable Sales	0.5%	777,630	821,203	(5.3) %	2,123,162	2,085,484	1.8 %
	Total Revenue	0.4%	27,284	27,114	0.6 %	74,703	70,614	5.8 %
ALL OTHERS	Net Taxable Sales	2.4%	3,514,134	3,523,093	(0.3) %	8,623,323	8,056,932	7.0 %
	Total Revenue	2.9%	177,647	207,728	(14.5) %	453,169	496,402	(8.7) %
OUT OF TOWN	Net Taxable Sales	22.7%	33,792,866	33,109,268	2.1 %	87,309,286	77,825,860	12.2 %
	Total Revenue	18.9%	1,177,286	1,202,598	(2.1) %	3,167,397	2,813,482	12.6 %
MISCELLANEOUS	Net Taxable Sales	0.2%	282,413	381,398	(26.0) %	1,003,860	1,067,320	(5.9) %
	Total Revenue	0.2%	10,275	13,728	(25.2) %	37,086	39,514	(6.1) %
CITY, BLDR CO	Net Taxable Sales	3.2%	4,803,267	4,821,225	(0.4) %	14,161,425	14,172,714	(0.1) %
	Total Revenue	13.9%	863,993	924,015	(6.5) %	2,628,165	2,643,775	(0.6) %
SW BUSINESS	Net Taxable Sales	1.7%	2,535,900	2,121,760	19.5 %	7,120,215	6,271,935	13.5 %
	Total Revenue	4.9%	303,867	169,621	79.1 %	492,953	464,383	6.2 %
AIRPORT ROAD	Net Taxable Sales	0.3%	406,134	430,790	(5.7) %	1,132,416	1,142,184	(0.9) %
	Total Revenue	0.2%	14,215	14,807	(4.0) %	39,694	40,220	(1.3) %
PACE	Net Taxable Sales	6.8%	10,207,170	10,413,051	(2.0) %	29,682,805	29,641,253	0.1 %
	Total Revenue	5.8%	360,839	367,745	(1.9) %	1,054,874	1,050,977	0.4 %
HARVEST JUNCTION	Net Taxable Sales	7.7%	11,411,966	11,639,217	(2.0) %	30,112,797	30,598,001	(1.6) %
	Total Revenue	6.5%	403,210	412,352	(2.2) %	1,062,894	1,081,431	(1.7) %
AIRPORT	Net Taxable Sales	0.0%	18,308	41,340	(55.7) %	47,592	91,314	(47.9) %
	Total Revenue	0.0%	1,063	1,974	(46.1) %	3,222	4,672	(31.0) %
TOTALS	Net Taxable Sales	100%	149,049,583	148,076,775	0.7 %	405,594,044	391,578,901	3.6 %
	Total Revenue	100%	6,216,325	6,209,110	0.1 %	16,930,792	16,554,300	2.3 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

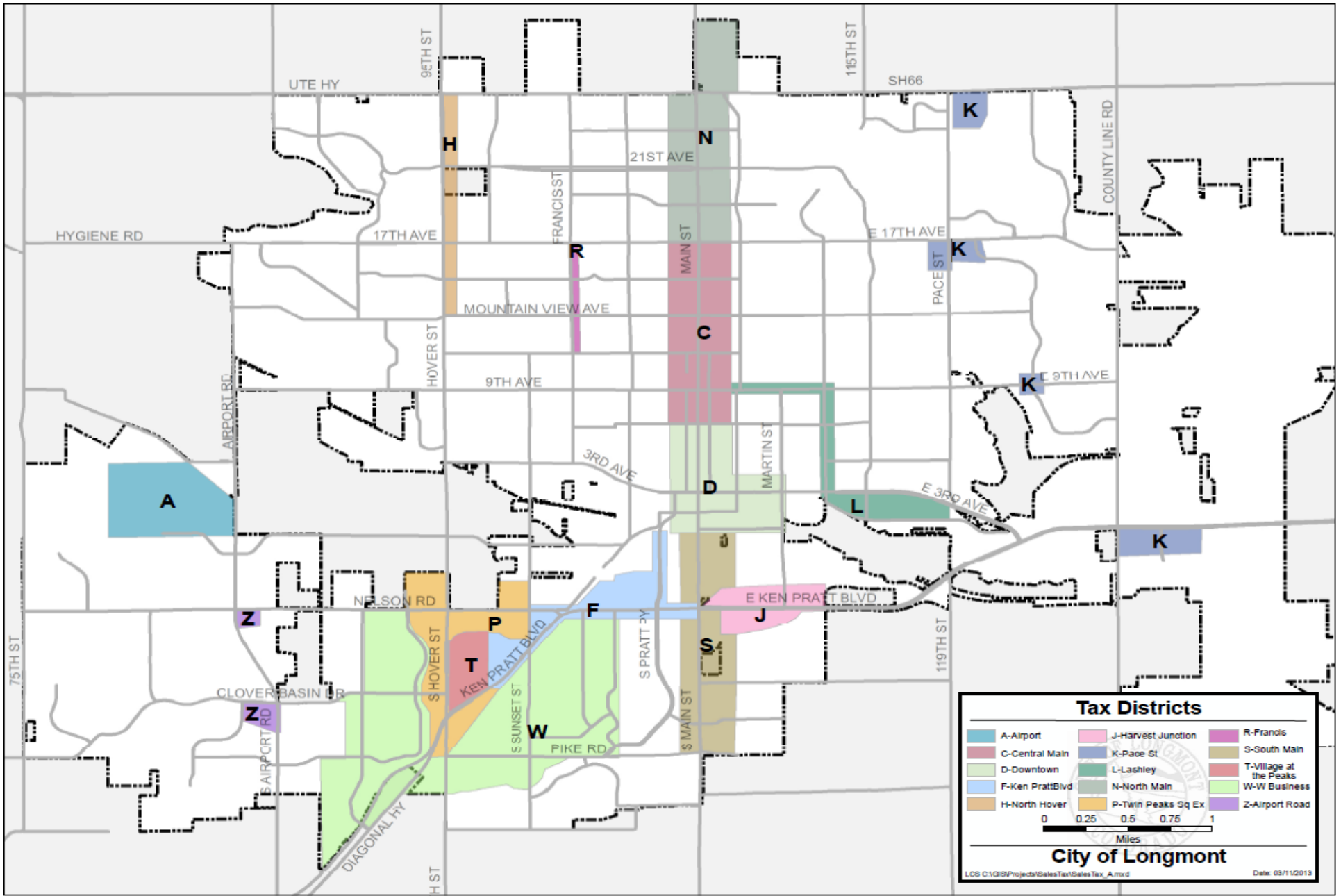
For The Month Of
March
2019



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

March

2019

	2019 MONTHLY	PERCENT CHANGE	2018 MONTHLY	2019 YTD	PERCENT CHANGE	2018 YTD
January *	24,304	6.2 %	22,886	24,304	6.2 %	22,886
February *	22,778	(4.5) %	23,842	47,082	0.8 %	46,728
March	34,359	21.4 %	28,294	81,441	8.6 %	75,022
April		0.0 %			0.0 %	
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	\$ 81,441	8.6 %	\$ 75,022			

SPECIAL MARIJUANA TAX

March

2019

	2019 MONTHLY	PERCENT CHANGE	2018 MONTHLY	2019 YTD	PERCENT CHANGE	2018 YTD
January	11,236	0.0 %	-	11,236	0.0 %	-
February	14,524	0.0 %	-	25,760	0.0 %	-
March	20,087	0.0 %	-	45,847	0.0 %	-
April		0.0 %			0.0 %	
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>\$ 45,847</u>	0.0 %	<u>\$ -</u>			