

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

April 2019

SUMMARY

Total Taxes This Month:	\$	5,860,120
Compared to Last Year:		6,446,972
Percentage change:		-9.1%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

April 2019

Overview

Month of April: Total Sales and Use Tax for the month of April decreased overall by 9.1% compared to last year. Current Sales Tax collection increased by 4.5% and current Use Tax collection decreased 45.0%.

Year to Date: Total Sales and Use Tax through April decreased by 0.9% for 2019. The Sales Tax component increased by 2.9% and the Use Tax component decreased by 16.2%.

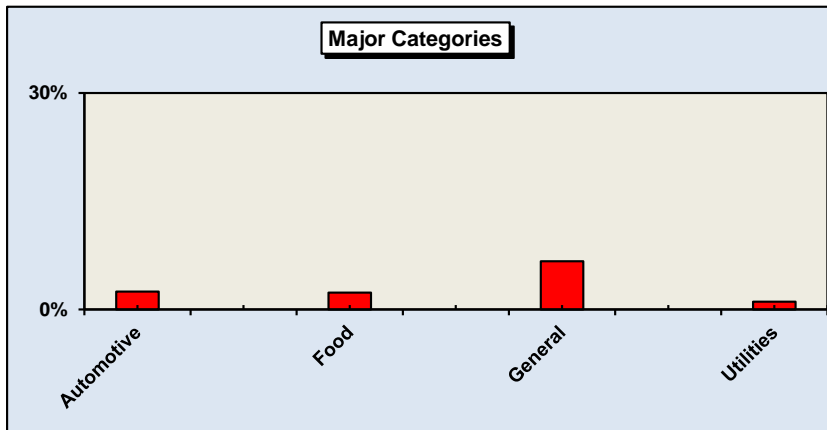
Important note in understanding year-to-year comparative basis within this report:

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.

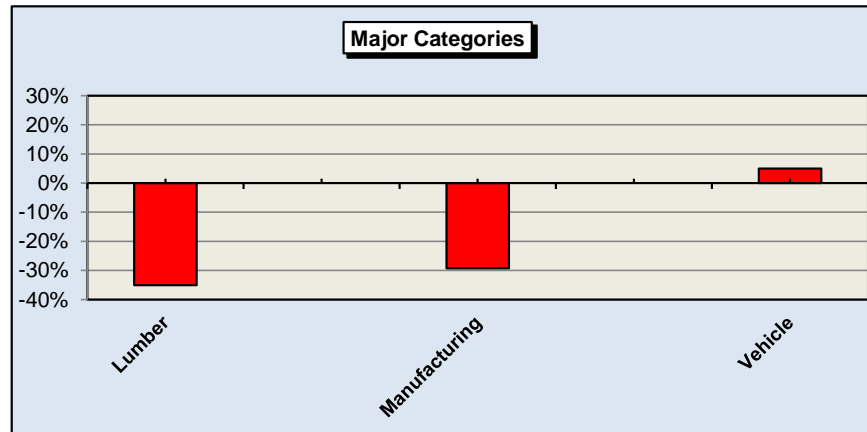
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 2.5%, 2.3%, 6.7%, and 1.1% respectively when compared to 2018 year to date.



Use Tax Activity

The *Lumber* and *Manufacturing* categories showed decreases of 35.0% and 29.3% respectively; while the *Vehicle* Category showed an increase of 5.0% when compared to 2018 year to date.



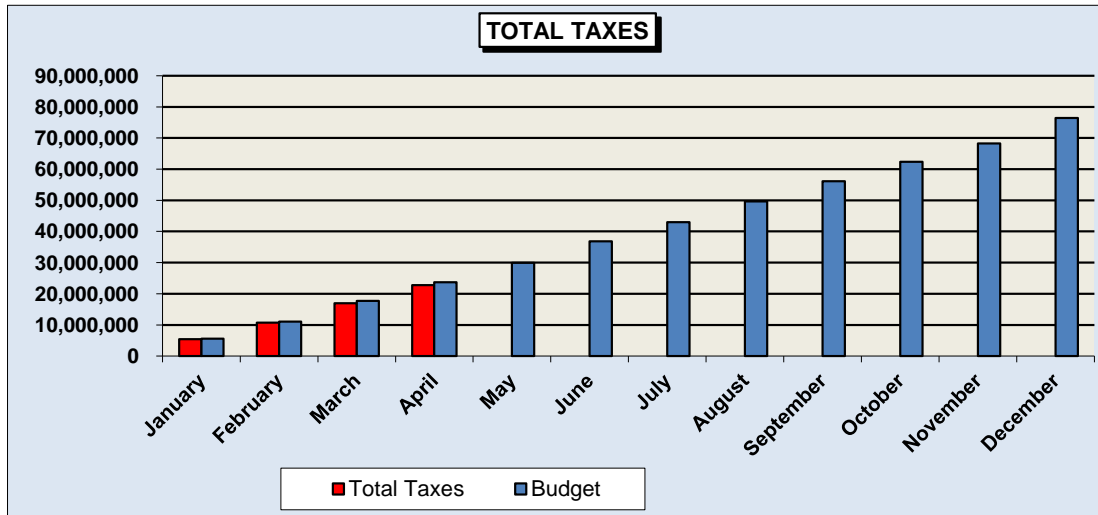
SALES & USE TAX - BUDGET TO ACTUAL

April 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	4,845,190	1,014,930	5,860,120
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

\$ 18,941,568 3,849,344 22,790,913



**Revenue Growth Per Fund / Current Year to Previous Year
April 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	8,765,733	2,212,611	10,978,344	8,888,461	1,853,792	10,742,253	1.4%	-16.2%	-2.2%	0.61%
PIF Fund	1,546,894	390,461	1,937,355	1,568,552	327,140	1,895,692	1.4%	-16.2%	-2.2%	1.36%
Streets Fund	3,910,804	976,152	4,886,956	4,024,412	817,849	4,842,262	2.9%	-16.2%	-0.9%	0.81%
Open Space	1,042,881	260,307	1,303,188	1,073,177	218,093	1,291,270	2.9%	-16.2%	-0.9%	0.81%
Public Safety	3,024,355	754,891	3,779,246	3,112,213	632,470	3,744,683	2.9%	-16.2%	-0.9%	0.75%
LURA	116,184	-	116,184	274,753	-	274,753	136.5%	0.0%	136.5%	12%
All Funds Total	18,406,851	4,594,422	23,001,273	18,941,568	3,849,345	22,790,913	2.9%	-16.2%	-0.9%	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 four months is that the General Fund share of revenue both for the sales and use tax is down 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 four months, The PIF decreased by 2.2%, 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 four months, the Street Fund decreased by 0.9% which is below 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 four months, the Open Space Fund decreased by 0.9 % which is below 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 four months, Public Safety decreased by 0.9%, above the 0.75% need to reach budget for 2019.

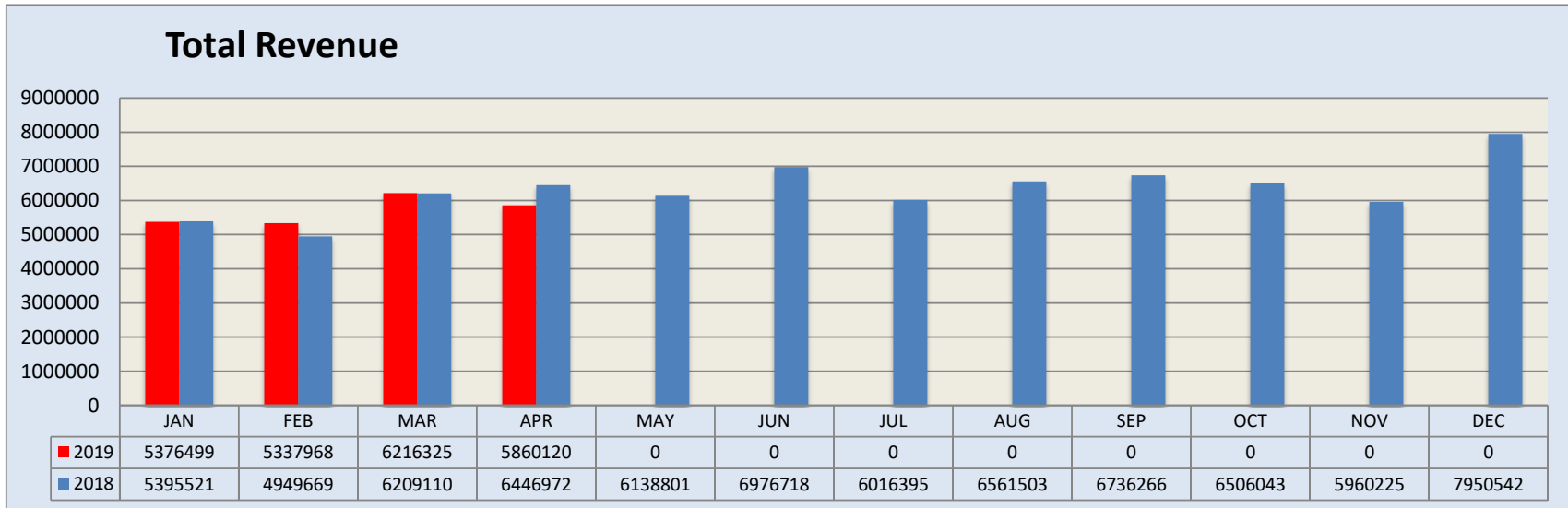
LURA For 2019, an amount of \$359,844 was originally budgeted as revenue to LURA. To increase the reserve for the debt service on the COP's the target is being raised to \$700,000. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the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

	April			2019		
	April 2019	April 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	11,172	10,186	986	11,172	10,186	986
Net Taxable Sales	137,864,846	131,733,819	4.7 %	543,458,890	523,312,720	3.8 %
Net Sales Tax	4,756,598	4,551,361	4.5 %	18,544,107	18,119,371	2.3 %
Delinquent Sales Tax	81,086	62,171	-	352,660	223,862	-
Use Tax	989,137	1,798,665	(45.0) %	3,672,497	4,553,584	(19.3) %
Delinquent Use Tax	25,793	9,391	-	176,847	40,837	-
Other Revenue*	7,506	25,384	-	44,801	63,618	-
Total Revenue	5,860,120	6,446,972	(9.1) %	22,790,912	23,001,272	(0.9) %



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

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

SALES AND USE TAX

April

2019

ACCOUNT GROUPS

01000 Apparel

	April 2019	April 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	92	83	9	92	83	9
Net Taxable Sales	2,699,715	2,705,994	(0.2) %	10,003,523	10,304,688	(2.9) %
Net Sales Tax	94,879	91,267	4.0 %	350,529	353,687	(0.9) %
Delinquent Sales Tax	0	3,838	-	945	4,896	-
Use Tax	144	526	(72.6) %	610	1,095	(44.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	40	2,466	-	77	2,466	-
Total Revenue	95,063	98,097	(3.1) %	352,161	362,144	(2.8) %
% of Total Revenue	1.6 %	1.5 %	0.1 %	1.5 %	1.6 %	(0.1) %

02000 Automotive

Active Accounts	343	311	32	343	311	32
Net Taxable Sales	11,244,942	10,101,100	11.3 %	44,184,798	43,068,041	2.6 %
Net Sales Tax	384,823	350,752	9.7 %	1,519,810	1,483,293	2.5 %
Delinquent Sales Tax	10,258	1,796	-	25,487	23,360	-
Use Tax	2,575	1,828	40.9 %	11,953	10,244	16.7 %
Delinquent Use Tax	2	0	-	61	37	-
Other Revenue	1,814	0	-	3,091	10,828	-
Total Revenue	399,472	354,376	12.7 %	1,560,402	1,527,762	2.1 %
% of Total Revenue	6.8 %	5.5 %	1.3 %	6.8 %	6.6 %	0.2 %

03000 Food

Active Accounts	616	577	39	616	577	39
Net Taxable Sales	50,570,296	48,361,905	4.6 %	197,712,769	192,379,366	2.8 %
Net Sales Tax	1,759,791	1,680,518	4.7 %	6,860,591	6,703,856	2.3 %
Delinquent Sales Tax	11,569	12,759	-	44,302	50,091	-
Use Tax	11,506	8,166	40.9 %	36,529	44,943	(18.7) %
Delinquent Use Tax	0	0	-	0	6	-
Other Revenue	0	0	-	4,906	1,082	-
Total Revenue	1,782,866	1,701,443	4.8 %	6,946,328	6,799,978	2.2 %
% of Total Revenue	30.4 %	26.4 %	(52.6) %	30.5 %	29.6 %	(235.3) %

SALES AND USE TAX

April

2019

ACCOUNT GROUPS

04000 Home Furnishings

	April 2019	April 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	302	253	49	302	253	49
Net Taxable Sales	4,028,383	3,883,041	3.7 %	17,070,790	17,394,189	(1.9) %
Net Sales Tax	136,875	136,091	0.6 %	591,628	599,555	(1.3) %
Delinquent Sales Tax	3,949	0	-	6,676	10,005	-
Use Tax	1,296	1,086	19.3 %	6,985	4,805	45.4 %
Delinquent Use Tax	0	0	-	101	231	-
Other Revenue	0	882	-	2,494	2,503	-
Total Revenue	142,120	138,059	2.9 %	607,884	617,099	(1.5) %
% of Total Revenue	2.4 %	2.1 %	0.3 %	2.7 %	2.7 %	0.0 %

05000 General

Active Accounts	745	663	82	745	663	82
Net Taxable Sales	28,125,037	25,115,143	12.0 %	104,791,615	97,278,813	7.7 %
Net Sales Tax	940,023	870,748	8.0 %	3,616,665	3,390,274	6.7 %
Delinquent Sales Tax	50,506	11,601	-	61,612	26,681	-
Use Tax	4,803	5,756	(16.6) %	27,237	19,881	37.0 %
Delinquent Use Tax	0	0	-	0	26	-
Other Revenue	4,311	0	-	11,562	1,784	-
Total Revenue	999,643	888,105	12.6 %	3,717,076	3,438,646	8.1 %
% of Total Revenue	17.1 %	13.8 %	3.3 %	16.3 %	14.9 %	1.4 %

06000 Lodging

Active Accounts	77	25	52	77	25	52
Net Taxable Sales	1,741,929	1,393,961	25.0 %	6,085,843	5,570,322	9.3 %
Net Sales Tax	61,203	48,966	25.0 %	204,239	194,678	4.9 %
Delinquent Sales Tax	0	0	-	0	617	-
Use Tax	8	1,696	(99.5) %	180	12,248	(98.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	5,520	-	0	5,795	-
Total Revenue	61,211	56,182	9.0 %	204,419	213,338	(4.2) %
% of Total Revenue	1.0 %	0.9 %	0.1 %	0.9 %	0.9 %	0.0 %

SALES AND USE TAX

April

2019

ACCOUNT GROUPS

07000 Lumber

	April 2019	April 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	3,818	3,471	347	3,818	3,471	347
Net Taxable Sales	13,037,015	11,756,335	10.9 %	42,195,132	40,658,273	3.8 %
Net Sales Tax	458,632	409,470	12.0 %	1,428,886	1,415,703	0.9 %
Delinquent Sales Tax	683	3,119	-	8,259	7,755	-
Use Tax	472,107	1,205,998	(60.9) %	1,507,254	2,319,549	(35.0) %
Delinquent Use Tax	0	2,540	-	10,936	8,697	-
Other Revenue	861	9,268	-	2,737	10,991	-
Total Revenue	932,283	1,630,395	(42.8) %	2,958,072	3,762,695	(21.4) %
% of Total Revenue	15.9 %	25.3 %	(9.4) %	13.0 %	16.4 %	(3.4) %

08000 Professional

Active Accounts	2,146	2,033	113	2,146	2,033	113
Net Taxable Sales	2,253,124	2,499,809	(9.9) %	9,719,506	9,235,643	5.2 %
Net Sales Tax	78,748	82,986	(5.1) %	256,300	315,079	(18.7) %
Delinquent Sales Tax	0	4,459	-	9,151	6,751	-
Use Tax	18,851	35,692	(47.2) %	74,127	80,047	(7.4) %
Delinquent Use Tax	0	2,039	-	917	18,011	-
Other Revenue	439	805	-	3,966	7,668	-
Total Revenue	98,038	125,981	(22.2) %	344,461	427,556	(19.4) %
% of Total Revenue	1.7 %	2.0 %	(0.3) %	1.5 %	1.9 %	(0.4) %

09000 Public Utility

Active Accounts	331	326	5	331	326	5
Net Taxable Sales	11,252,009	11,448,957	(1.7) %	51,650,179	51,701,079	(0.1) %
Net Sales Tax	396,122	403,148	(1.7) %	1,817,455	1,798,205	1.1 %
Delinquent Sales Tax	0	0	-	0	19,074	-
Use Tax	5,712	6,020	(5.1) %	17,661	17,549	0.6 %
Delinquent Use Tax	0	0	-	0	1,944	-
Other Revenue	14	2,163	-	173	5,605	-
Total Revenue	401,848	411,331	(2.3) %	1,835,289	1,842,377	(0.4) %
% of Total Revenue	6.9 %	6.4 %	0.5 %	8.1 %	8.0 %	0.1 %

SALES AND USE TAX

April

2019

ACCOUNT GROUPS

10000 Unclassified

	April 2019	April 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	2,325	2,102	223	2,325	2,102	223
Net Taxable Sales	11,108,415	12,479,369	(11.0) %	52,349,815	49,021,681	6.8 %
Net Sales Tax	384,046	432,125	(11.1) %	1,640,174	1,657,787	(1.1) %
Delinquent Sales Tax	4,121	1,914	-	190,808	50,463	-
Use Tax	29,777	25,430	17.1 %	146,484	132,572	10.5 %
Delinquent Use Tax	24,219	0	-	98,768	5,794	-
Other Revenue	0	0	-	5,643	10,376	-
Total Revenue	442,163	459,469	(3.8) %	2,081,877	1,856,992	12.1 %
% of Total Revenue	7.5 %	7.1 %	0.4 %	9.1 %	8.1 %	1.0 %

11000 Home Occupations

Active Accounts	161	133	28	161	133	28
Net Taxable Sales	561,178	465,457	20.6 %	2,491,634	2,297,956	8.4 %
Net Sales Tax	19,423	16,087	20.7 %	80,297	79,611	0.9 %
Delinquent Sales Tax	0	0	-	5,420	0	-
Use Tax	0	0	0.0 %	17	4	325.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	27	21	-	1,542	34	-
Total Revenue	19,450	16,108	20.7 %	87,276	79,649	9.6 %
% of Total Revenue	0.3 %	0.2 %	0.1 %	0.4 %	0.3 %	0.1 %

12000 Manufacturing

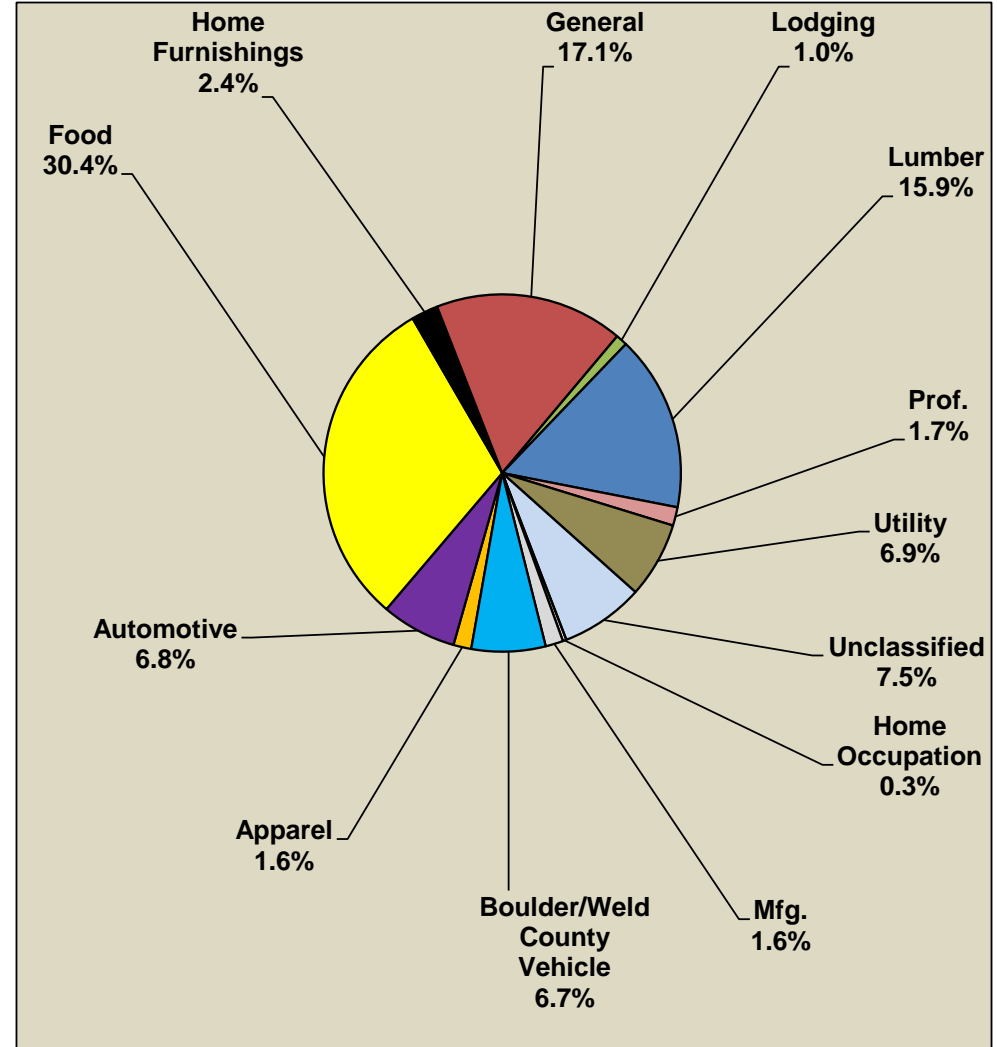
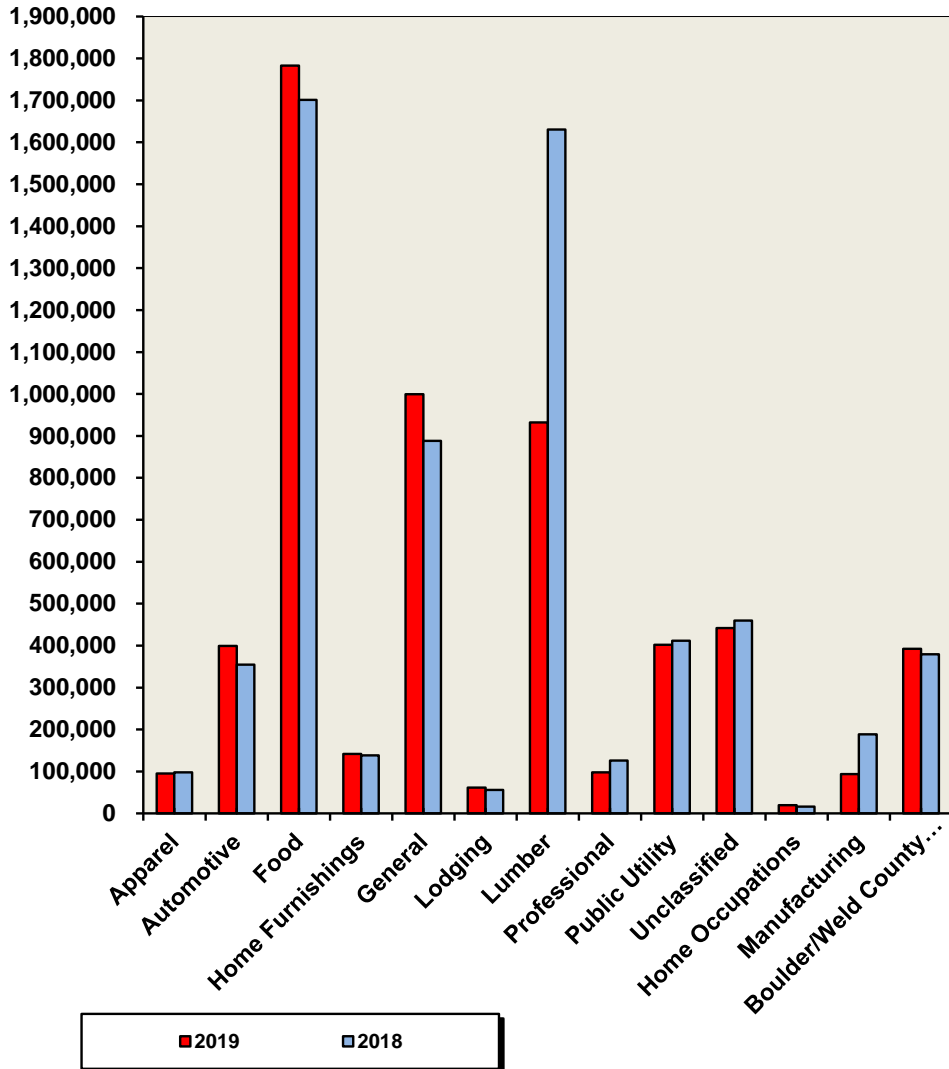
Active Accounts	215	208	7	215	208	7
Net Taxable Sales	1,242,803	1,522,748	(18.4) %	5,203,286	4,402,669	18.2 %
Net Sales Tax	42,033	29,203	43.9 %	177,533	127,643	39.1 %
Delinquent Sales Tax	0	22,685	-	0	24,169	-
Use Tax	50,071	127,318	(60.7) %	334,513	473,210	(29.3) %
Delinquent Use Tax	1,572	4,812	-	66,064	6,091	-
Other Revenue	0	4,259	-	8,610	4,486	-
Total Revenue	93,676	188,277	(50.2) %	586,720	635,599	(7.7) %
% of Total Revenue	1.6 %	2.9 %	(1.3) %	2.6 %	2.8 %	(0.2) %

00000 Boulder/Weld County Vehicle

Use Tax	392,287	379,149	3.5 %	1,508,947	1,437,437	5.0 %
% of Total Revenue	6.7 %	5.9 %	0.8 %	6.6 %	6.2 %	0.4 %

Net Sales & Use Tax by Industry Type

For The Month Of
April
2019



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		April 2019		INCR/ (DECR)	YTD 2019	YTD 2018	INCR/ (DECR)
			April 2019	April 2018				
Apparel 01000	92	Net Taxable Sales	2,699,715	2,705,994	(0.2) %	10,003,523	10,304,688	(2.9) %
		Total Revenue	95,063	98,097	(3.1) %	352,161	362,144	(2.8) %
Automotive 02000	343	Net Taxable Sales	11,244,942	10,101,100	11.3 %	44,184,798	43,068,041	2.6 %
		Total Revenue	399,472	354,376	12.7 %	1,560,402	1,527,762	2.1 %
Food 03000	616	Net Taxable Sales	50,570,296	48,361,905	4.6 %	197,712,769	192,379,366	2.8 %
		Total Revenue	1,782,866	1,701,443	4.8 %	6,946,328	6,799,978	2.2 %
Home Furnishings 04000	302	Net Taxable Sales	4,028,383	3,883,041	3.7 %	17,070,790	17,394,189	(1.9) %
		Total Revenue	142,120	138,059	2.9 %	607,884	617,099	(1.5) %
General 05000	745	Net Taxable Sales	28,125,037	25,115,143	12.0 %	104,791,615	97,278,813	7.7 %
		Total Revenue	999,643	888,105	12.6 %	3,717,076	3,438,646	8.1 %
Lodging 06000	77	Net Taxable Sales	1,741,929	1,393,961	25.0 %	6,085,843	5,570,322	9.3 %
		Total Revenue	61,211	56,182	9.0 %	204,419	213,338	(4.2) %
Lumber 07000	3,818	Net Taxable Sales	13,037,015	11,756,335	10.9 %	42,195,132	40,658,273	3.8 %
		Total Revenue	932,283	1,630,395	(42.8) %	2,958,072	3,762,695	(21.4) %
Professional 08000	2,146	Net Taxable Sales	2,253,124	2,499,809	(9.9) %	9,719,506	9,235,643	5.2 %
		Total Revenue	98,038	125,981	(22.2) %	344,461	427,556	(19.4) %
Public Utility 09000	331	Net Taxable Sales	11,252,009	11,448,957	(1.7) %	51,650,179	51,701,079	(0.1) %
		Total Revenue	401,848	411,331	(2.3) %	1,835,289	1,842,377	(0.4) %
Unclassified 10000	2,325	Net Taxable Sales	11,108,415	12,479,369	(11.0) %	52,349,815	49,021,681	6.8 %
		Total Revenue	442,163	459,469	(3.8) %	2,081,877	1,856,992	12.1 %
Home Occupations 11000	161	Net Taxable Sales	561,178	465,457	20.6 %	2,491,634	2,297,956	8.4 %
		Total Revenue	19,450	16,108	20.7 %	87,276	79,649	9.6 %
Manufacturing 12000	215	Net Taxable Sales	1,242,803	1,522,748	(18.4) %	5,203,286	4,402,669	18.2 %
		Total Revenue	93,676	188,277	(50.2) %	586,720	635,599	(7.7) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	392,287	379,149	3.5 %	1,508,947	1,437,437	5.0 %
GRAND TOTALS	11,173	Net Taxable Sales	137,864,846	131,733,819	4.7 %	543,458,890	523,312,720	3.8 %
		Total Revenue	5,860,120	6,446,972	(9.1) %	22,790,912	23,001,272	(0.9) %

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

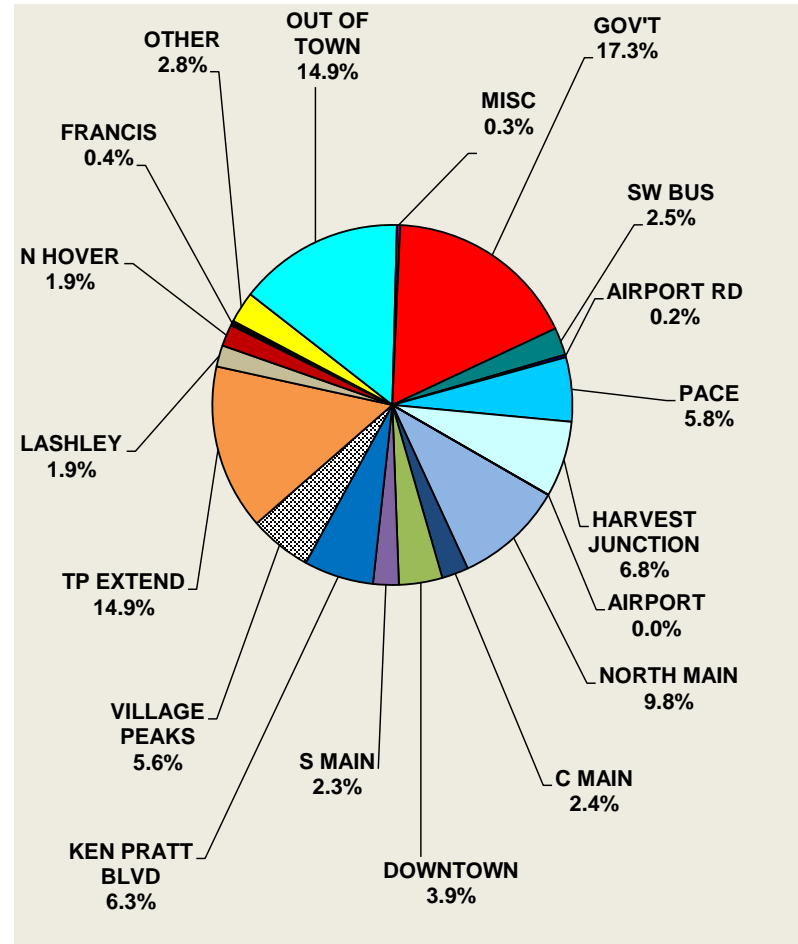
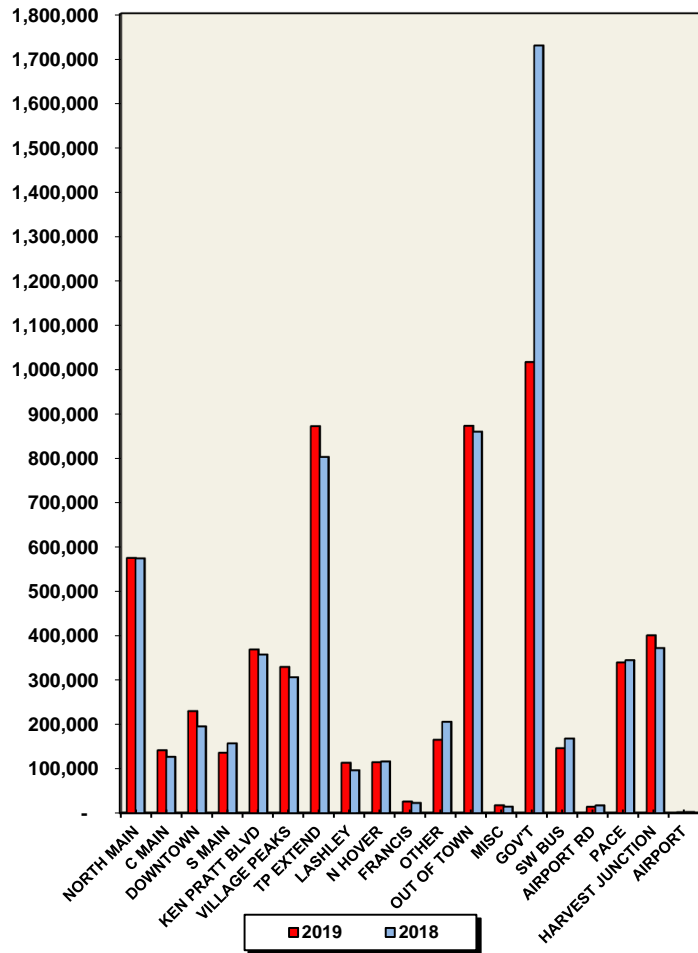
April

2019

LOCATION		% OF TOTAL	April 2019	April 2018	INCR/ (DECR)	YTD 2019	YTD 2018	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.8%	16,212,581	16,328,505	(0.7) %	63,221,489	62,630,622	0.9 %
	Total Revenue	9.8%	573,543	572,515	0.2 %	2,236,542	2,212,310	1.1 %
CENTRAL MAIN	Net Taxable Sales	2.9%	3,959,266	3,574,291	10.8 %	14,920,044	14,297,687	4.4 %
	Total Revenue	2.4%	140,658	125,848	11.8 %	528,105	506,282	4.3 %
DOWNTOWN	Net Taxable Sales	4.7%	6,504,391	5,459,610	19.1 %	23,328,740	20,863,253	11.8 %
	Total Revenue	3.9%	228,488	194,163	17.7 %	796,422	743,553	7.1 %
SOUTH MAIN	Net Taxable Sales	2.7%	3,788,224	4,292,864	(11.8) %	14,490,967	14,790,098	(2.0) %
	Total Revenue	2.3%	135,048	156,069	(13.5) %	513,553	529,550	(3.0) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.4%	10,220,676	9,933,624	2.9 %	38,913,221	38,547,080	0.9 %
	Total Revenue	6.3%	367,160	355,737	3.2 %	1,395,714	1,383,786	0.9 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.8%	9,330,098	8,613,773	8.3 %	36,947,566	34,559,570	6.9 %
	Total Revenue	5.6%	327,923	304,596	7.7 %	1,306,679	1,221,018	7.0 %
TW PKS SQ EXTENDED	Net Taxable Sales	17.9%	24,640,092	22,569,960	9.2 %	89,705,917	87,620,900	2.4 %
	Total Revenue	14.9%	870,403	801,006	8.7 %	3,159,131	3,115,266	1.4 %
LASHLEY	Net Taxable Sales	2.3%	3,197,626	2,739,686	16.7 %	11,492,732	11,430,806	0.5 %
	Total Revenue	1.9%	112,617	95,590	17.8 %	415,095	406,264	2.2 %
NORTH HOVER	Net Taxable Sales	2.4%	3,326,813	3,175,183	4.8 %	12,436,254	12,573,384	(1.1) %
	Total Revenue	1.9%	113,754	115,435	(1.5) %	434,988	451,760	(3.7) %
FRANCIS	Net Taxable Sales	0.5%	749,642	628,470	19.3 %	2,872,804	2,713,954	5.9 %
	Total Revenue	0.4%	25,481	22,338	14.1 %	100,184	92,952	7.8 %
ALL OTHERS	Net Taxable Sales	2.6%	3,543,309	3,759,478	(5.7) %	12,166,632	11,816,410	3.0 %
	Total Revenue	2.8%	164,128	204,577	(19.8) %	617,297	700,979	(11.9) %
OUT OF TOWN	Net Taxable Sales	17.1%	23,545,484	23,645,320	(0.4) %	110,854,770	101,471,180	9.2 %
	Total Revenue	14.9%	871,230	858,009	1.5 %	4,038,627	3,671,491	10.0 %
MISCELLANEOUS	Net Taxable Sales	0.4%	485,645	381,562	27.3 %	1,489,505	1,448,882	2.8 %
	Total Revenue	0.3%	17,148	13,914	23.2 %	54,234	53,428	1.5 %
CITY, BLDR CO	Net Taxable Sales	3.2%	4,443,139	4,209,666	5.5 %	18,604,564	18,382,380	1.2 %
	Total Revenue	17.3%	1,014,922	1,728,215	(41.3) %	3,643,087	4,371,990	(16.7) %
SW BUSINESS	Net Taxable Sales	1.9%	2,645,430	1,827,647	44.7 %	9,765,645	8,099,582	20.6 %
	Total Revenue	2.5%	145,262	166,900	(13.0) %	638,215	631,283	1.1 %
AIRPORT ROAD	Net Taxable Sales	0.3%	394,222	418,248	(5.7) %	1,526,638	1,560,432	(2.2) %
	Total Revenue	0.2%	13,784	16,822	(18.1) %	53,478	57,042	(6.2) %
PACE	Net Taxable Sales	6.9%	9,503,221	9,708,639	(2.1) %	39,186,026	39,349,892	(0.4) %
	Total Revenue	5.8%	337,947	343,038	(1.5) %	1,392,821	1,394,015	(0.1) %
HARVEST JUNCTION	Net Taxable Sales	8.2%	11,351,632	10,430,743	8.8 %	41,464,429	41,028,744	1.1 %
	Total Revenue	6.8%	399,132	370,331	7.8 %	1,462,026	1,451,762	0.7 %
AIRPORT	Net Taxable Sales	0.0%	23,355	36,550	(36.1) %	70,947	127,864	(44.5) %
	Total Revenue	0.0%	1,492	1,869	(20.2) %	4,714	6,541	(27.9) %
TOTALS	Net Taxable Sales	100%	137,864,846	131,733,819	4.7 %	543,458,890	523,312,720	3.8 %
	Total Revenue	100%	5,860,120	6,446,972	(9.1) %	22,790,912	23,001,272	(0.9) %

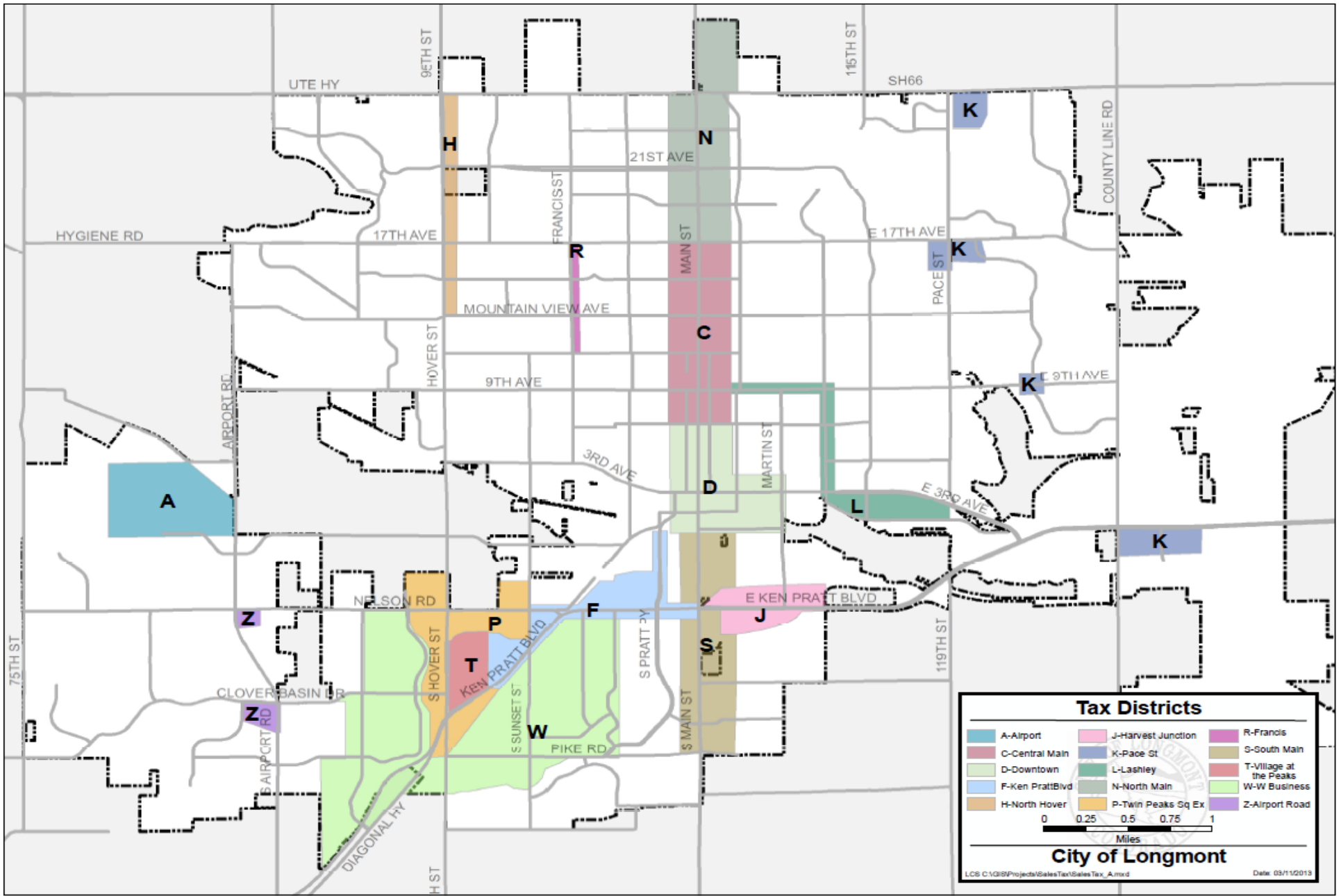
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
April
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

April

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	32,777	15.0 %	28,504	114,218	10.3 %	103,526
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>\$ 114,218</u>	10.3 %	<u>\$ 103,526</u>			

SPECIAL MARIJUANA TAX

April
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	20,918	0.0 %	-	66,765	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	\$ 66,765	0.0 %	\$ -			