

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

December 2019

SUMMARY

Total Taxes This Month:	\$	8,135,646
Compared to Last Year:		7,950,542
Percentage change:		2.3%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

December 2019

Overview

Month of December: Total Sales and Use Tax for the month of December increased overall by 2.3% compared to last year. Current Sales Tax collection increased by 7.8% and current Use Tax collection decreased 18.8%.

Year to Date: Total Sales and Use Tax through December increased by 1.7% for 2019. The Sales Tax component increased by 3.9% and the Use Tax component decreased by 8.1%.

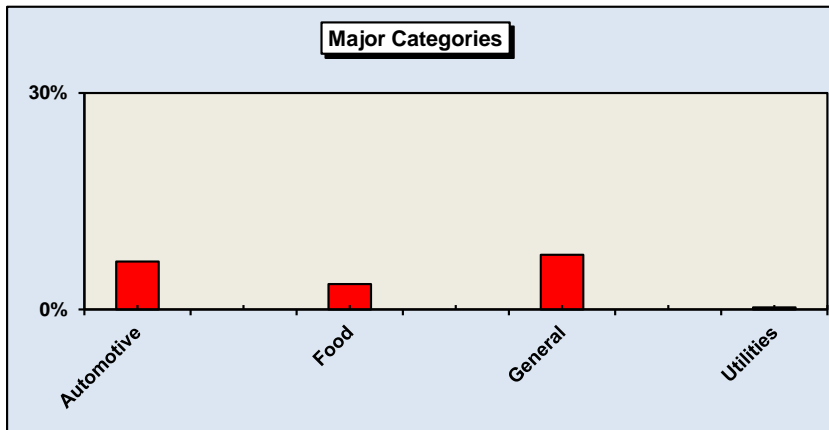
Important note in understanding year-to-year comparative basis within this report:

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.

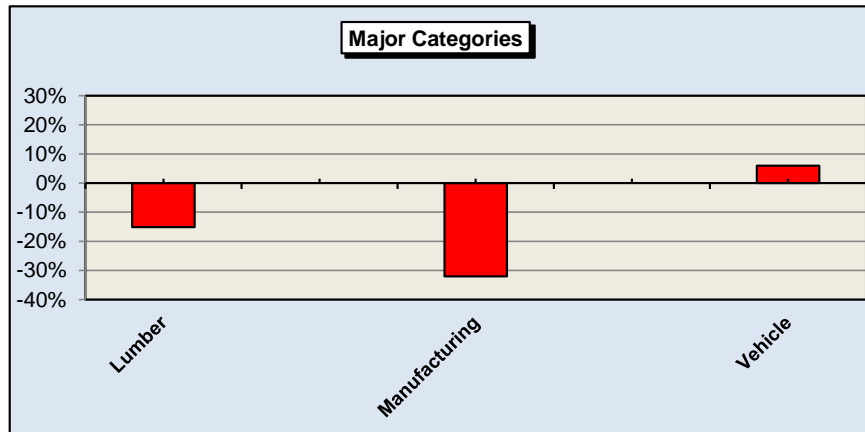
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases of 6.6%, 3.5%, 7.6% and 0.3% respectively; when compared to 2018 year to date.



Use Tax Activity

The *Lumber* and *Manufacturing* categories showed decreases of 15.1% and 32.0% respectively; while the *Vehicle* Category showed an increase of 6.0% when compared to 2018 year to date.



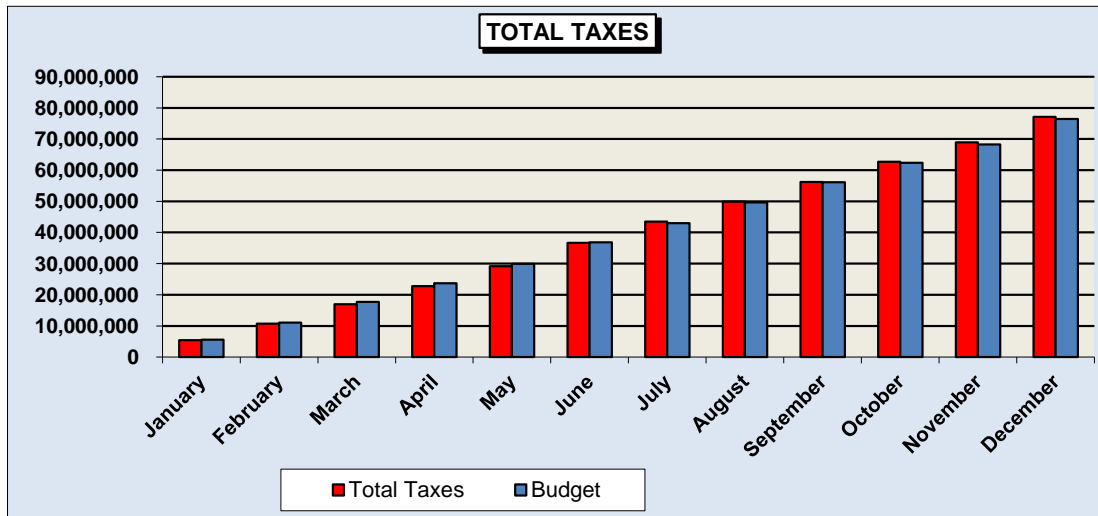
SALES & USE TAX - BUDGET TO ACTUAL

December 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	5,296,798	1,076,266	6,373,064
June	6,911,654	36,852,871	48.2	5,838,823	1,649,181	7,488,004
July	6,167,350	43,020,220	56.3	5,366,497	1,436,201	6,802,699
August	6,621,841	49,642,061	64.9	5,374,237	1,042,140	6,416,377
September	6,454,090	56,096,151	73.4	5,423,180	927,690	6,350,870
October	6,279,842	62,375,993	81.6	5,199,312	1,289,188	6,488,500
November	5,929,271	68,305,264	89.3	5,400,129	854,684	6,254,812
December	8,145,852	76,451,116	100.0	7,146,255	989,391	8,135,646

\$ 76,451,116

\$ 63,986,799 13,114,084 77,100,885



**Revenue Growth Per Fund / Current Year to Previous Year
December 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	29,378,205	6,912,446	36,290,651	30,188,579	6,315,778	36,504,357	2.8%	-8.6%	0.6%	0.61%
PIF Fund	5,184,389	1,172,440	6,356,829	5,327,365	1,114,549	6,441,914	2.8%	-4.9%	1.3%	1.36%
Streets Fund	13,081,579	3,031,832	16,113,411	13,594,822	2,786,373	16,381,195	3.9%	-8.1%	1.7%	0.81%
Open Space	3,488,421	808,489	4,296,909	3,625,288	743,033	4,368,321	3.9%	-8.1%	1.7%	0.81%
Public Safety	10,116,421	2,351,931	12,468,351	10,513,376	2,154,795	12,668,171	3.9%	-8.4%	1.6%	0.75%
LURA	321,613	-	321,613	736,927	-	736,927	129.1%	0.0%	129.1%	12%
All Funds Total	61,570,627	14,277,137	75,847,764	63,986,357	13,114,528	77,100,884	3.9%	-8.1%	1.7%	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 twelve months is that the General Fund sales and use tax is up by 0.6%. 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 twelve months, The PIF sales and use tax revenue increased by 1.3%, 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 twelve months, the Street Fund sales and use tax revenue increased by 1.7% 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 twelve months, the Open Space Fund sales and use tax revenue increased by 1.7% 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 twelve months, Public Safety sales and use tax revenue increased by 1.6%, above the 0.75% need to reach budget for 2019.

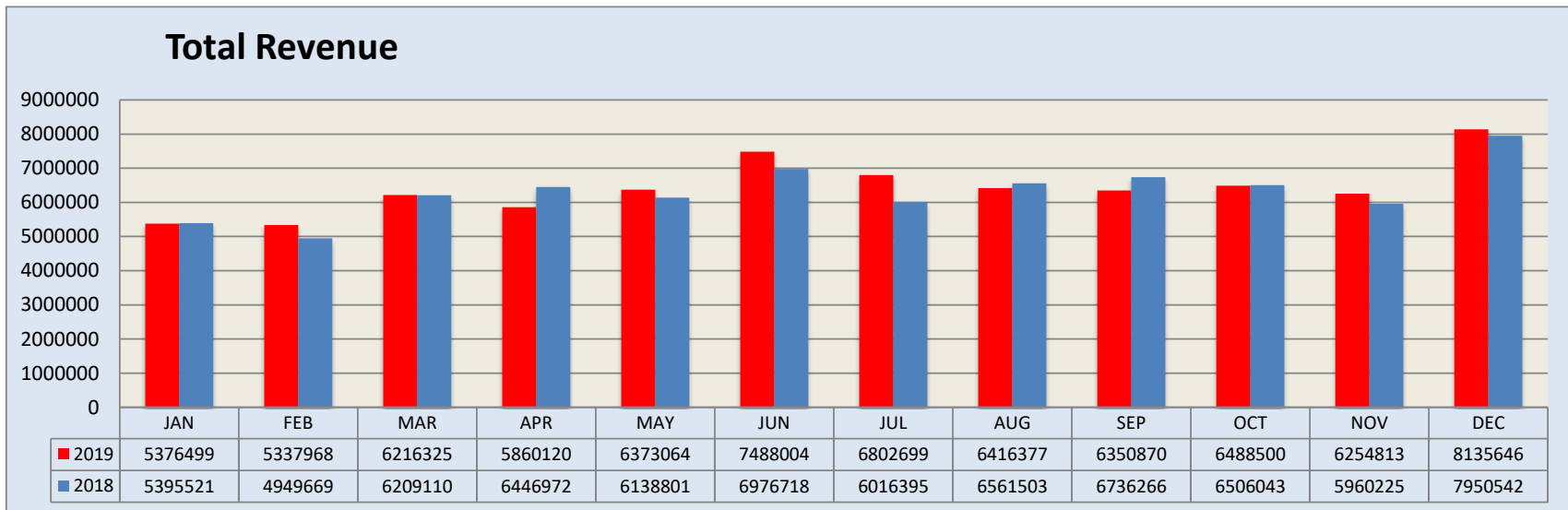
LURA For 2019, an amount of \$359,844 was originally budgeted as revenue to LURA. To increase the reserve for the debt service on the COP's the target was raised to \$700,000. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% 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 went 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

	December 2019	December 2018	INC (DEC)	2019 YTD	2018 YTD	INC (DEC)
Active Accounts	11,528	10,766	762	11,528	10,766	762
Net Taxable Sales	206,467,775	190,802,685	8.2 %	1,828,995,445	1,749,067,434	4.6 %
Net Sales Tax	7,067,784	6,558,203	7.8 %	62,740,829	60,267,198	4.1 %
Delinquent Sales Tax	69,137	142,531	-	1,030,390	998,629	-
Use Tax	986,386	1,214,970	(18.8) %	12,756,649	13,949,596	(8.6) %
Delinquent Use Tax	3,005	2,254	-	357,879	335,790	-
Other Revenue*	9,334	32,584	-	215,138	296,552	-
Total Revenue	8,135,646	7,950,542	2.3 %	77,100,885	75,847,765	1.7 %



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

December

2019

ACCOUNT GROUPS

01000 Apparel

	December 2019	December 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	93	84	9	93	84	9
Net Taxable Sales	4,869,266	4,368,140	11.5 %	37,235,240	36,728,946	1.4 %
Net Sales Tax	165,638	153,061	8.2 %	1,296,353	1,261,969	2.7 %
Delinquent Sales Tax	5,783	657	-	12,707	23,459	-
Use Tax	271	333	(18.6) %	2,038	3,591	(43.2) %
Delinquent Use Tax	1,876	0	-	1,876	386	-
Other Revenue	1,759	287	-	2,703	16,718	-
Total Revenue	175,327	154,338	13.6 %	1,315,677	1,306,123	0.7 %
% of Total Revenue	2.2 %	1.9 %	0.3 %	1.7 %	1.7 %	0.0 %

02000 Automotive

Active Accounts	345	327	18	345	327	18
Net Taxable Sales	13,022,705	12,166,568	7.0 %	149,491,011	140,520,723	6.4 %
Net Sales Tax	448,110	408,241	9.8 %	5,168,159	4,846,763	6.6 %
Delinquent Sales Tax	9,234	17,241	-	60,055	76,734	-
Use Tax	3,453	3,309	4.4 %	39,635	38,711	2.4 %
Delinquent Use Tax	40	0	-	149	187	-
Other Revenue	1,359	1,030	-	12,684	20,926	-
Total Revenue	462,196	429,821	7.5 %	5,280,682	4,983,321	6.0 %
% of Total Revenue	5.7 %	5.4 %	0.3 %	6.8 %	6.6 %	0.2 %

03000 Food

Active Accounts	601	594	7	601	594	7
Net Taxable Sales	71,577,457	70,914,120	0.9 %	647,747,631	623,383,826	3.9 %
Net Sales Tax	2,496,607	2,468,636	1.1 %	22,469,516	21,708,215	3.5 %
Delinquent Sales Tax	11,779	29,303	-	234,492	188,917	-
Use Tax	17,938	41,205	(56.5) %	162,914	165,548	(1.6) %
Delinquent Use Tax	0	0	-	11	24,661	-
Other Revenue	0	7,475	-	33,633	33,116	-
Total Revenue	2,526,324	2,546,619	(0.8) %	22,900,566	22,120,457	3.5 %
% of Total Revenue	31.1 %	32.0 %	(34.2) %	29.7 %	29.2 %	213.5 %

SALES AND USE TAX

December

2019

ACCOUNT GROUPS

04000 Home Furnishings

	December 2019	December 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	328	273	55	328	273	55
Net Taxable Sales	6,933,561	7,076,258	(2.0) %	58,584,668	58,932,408	(0.6) %
Net Sales Tax	239,657	227,132	5.5 %	2,021,448	2,002,849	0.9 %
Delinquent Sales Tax	1,747	21,393	-	31,113	58,931	-
Use Tax	2,802	2,495	12.3 %	24,496	14,595	67.8 %
Delinquent Use Tax	0	0	-	101	376	-
Other Revenue	0	6,027	-	10,290	12,572	-
Total Revenue	244,206	257,047	(5.0) %	2,087,448	2,089,323	(0.1) %
% of Total Revenue	3.0 %	3.2 %	(0.2) %	2.7 %	2.8 %	(0.1) %

05000 General

Active Accounts	794	685	109	794	685	109
Net Taxable Sales	43,045,754	40,893,328	5.3 %	365,283,221	339,658,615	7.5 %
Net Sales Tax	1,511,904	1,422,829	6.3 %	12,765,292	11,865,127	7.6 %
Delinquent Sales Tax	2,005	10,347	-	172,563	75,032	-
Use Tax	6,644	10,016	(33.7) %	84,887	85,613	(0.8) %
Delinquent Use Tax	0	0	-	7,065	23,035	-
Other Revenue	0	0	-	22,666	15,291	-
Total Revenue	1,520,553	1,443,192	5.4 %	13,052,473	12,064,098	8.2 %
% of Total Revenue	18.7 %	18.2 %	0.5 %	16.9 %	15.9 %	1.0 %

06000 Lodging

Active Accounts	100	34	66	100	34	66
Net Taxable Sales	1,582,195	1,191,629	32.8 %	27,120,380	24,756,859	9.5 %
Net Sales Tax	47,961	41,753	14.9 %	877,544	869,209	1.0 %
Delinquent Sales Tax	7,603	0	-	56,622	1,382	-
Use Tax	1,992	81	2,359.3 %	2,756	14,737	(81.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3,551	85	-	14,726	5,900	-
Total Revenue	61,107	41,919	45.8 %	951,648	891,228	6.8 %
% of Total Revenue	0.8 %	0.5 %	0.3 %	1.2 %	1.2 %	0.0 %

SALES AND USE TAX

December

2019

ACCOUNT GROUPS

07000 Lumber

	December 2019	December 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	3,971	3,737	234	3,971	3,737	234
Net Taxable Sales	13,043,588	12,650,810	3.1 %	141,549,127	142,350,485	(0.6) %
Net Sales Tax	372,529	427,886	(12.9) %	4,823,618	4,947,630	(2.5) %
Delinquent Sales Tax	1,139	16,734	-	20,999	45,093	-
Use Tax	236,656	377,646	(37.3) %	5,620,883	6,622,770	(15.1) %
Delinquent Use Tax	0	0	-	10,936	11,174	-
Other Revenue	0	6,381	-	6,455	25,976	-
Total Revenue	610,324	828,647	(26.3) %	10,482,891	11,652,643	(10.0) %
% of Total Revenue	7.5 %	10.4 %	(2.9) %	13.6 %	15.4 %	(1.8) %

08000 Professional

Active Accounts	2,164	2,103	61	2,164	2,103	61
Net Taxable Sales	5,959,036	4,120,937	44.6 %	35,858,381	33,671,520	6.5 %
Net Sales Tax	202,901	142,866	42.0 %	1,113,839	1,000,998	11.3 %
Delinquent Sales Tax	561	921	-	29,968	144,756	-
Use Tax	66,951	39,915	67.7 %	420,400	342,753	22.7 %
Delinquent Use Tax	1,089	1,994	-	63,362	46,849	-
Other Revenue	0	0	-	11,064	42,442	-
Total Revenue	271,502	185,696	46.2 %	1,638,633	1,577,798	3.9 %
% of Total Revenue	3.3 %	2.3 %	1.0 %	2.1 %	2.1 %	0.0 %

09000 Public Utility

Active Accounts	340	330	10	340	330	10
Net Taxable Sales	15,394,304	13,425,878	14.7 %	146,169,926	144,273,656	1.3 %
Net Sales Tax	521,427	472,790	10.3 %	5,028,578	5,015,230	0.3 %
Delinquent Sales Tax	19,391	0	-	93,146	58,324	-
Use Tax	4,885	81,129	(94.0) %	69,603	138,118	(49.6) %
Delinquent Use Tax	0	0	-	13,874	13,460	-
Other Revenue	0	0	-	24,639	15,951	-
Total Revenue	545,703	553,919	(1.5) %	5,229,840	5,241,083	(0.2) %
% of Total Revenue	6.7 %	7.0 %	(0.3) %	6.8 %	6.9 %	(0.1) %

SALES AND USE TAX

December

2019

ACCOUNT GROUPS

10000 Unclassified

	December 2019	December 2018	INC (DEC)	YTD 2019	YTD 2018	INC (DEC)
Active Accounts	2,413	2,232	181	2,413	2,232	181
Net Taxable Sales	28,551,543	21,058,320	35.6 %	195,729,311	178,503,930	9.6 %
Net Sales Tax	982,793	693,469	41.7 %	6,383,404	5,886,740	8.4 %
Delinquent Sales Tax	1,841	43,633	-	285,891	295,269	-
Use Tax	84,458	82,511	2.4 %	587,564	590,490	(0.5) %
Delinquent Use Tax	0	138	-	138,560	12,465	-
Other Revenue	0	10,834	-	47,115	68,412	-
Total Revenue	1,069,092	830,585	28.7 %	7,442,534	6,853,376	8.6 %
% of Total Revenue	13.1 %	10.4 %	2.7 %	9.7 %	9.0 %	0.7 %

11000 Home Occupations

Active Accounts	167	153	14	167	153	14
Net Taxable Sales	1,260,696	1,527,832	(17.5) %	8,195,984	8,409,871	(2.5) %
Net Sales Tax	36,658	52,703	(30.4) %	269,252	291,114	(7.5) %
Delinquent Sales Tax	6,881	0	-	12,301	0	-
Use Tax	3	187	(98.4) %	54	549	(90.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,966	0	-	3,794	202	-
Total Revenue	45,508	52,890	(14.0) %	285,401	291,865	(2.2) %
% of Total Revenue	0.6 %	0.7 %	(0.1) %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

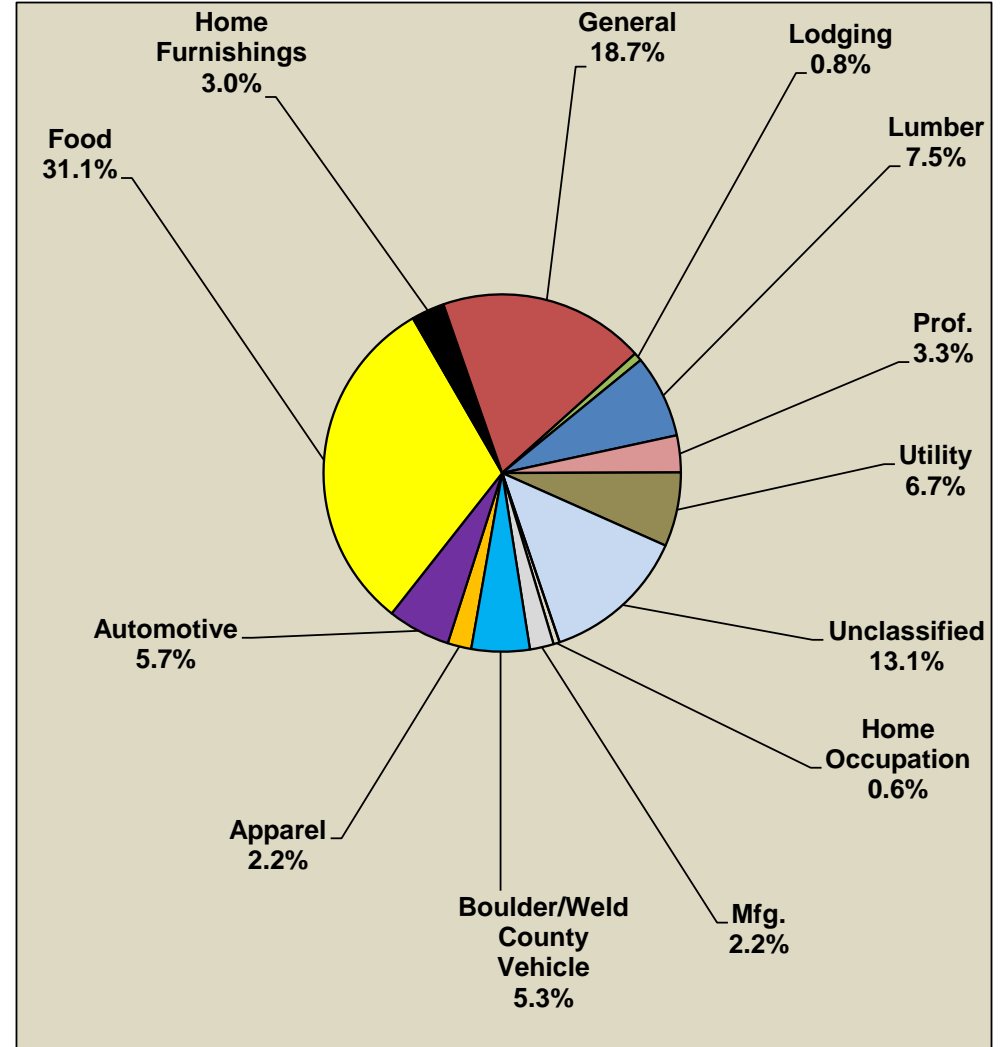
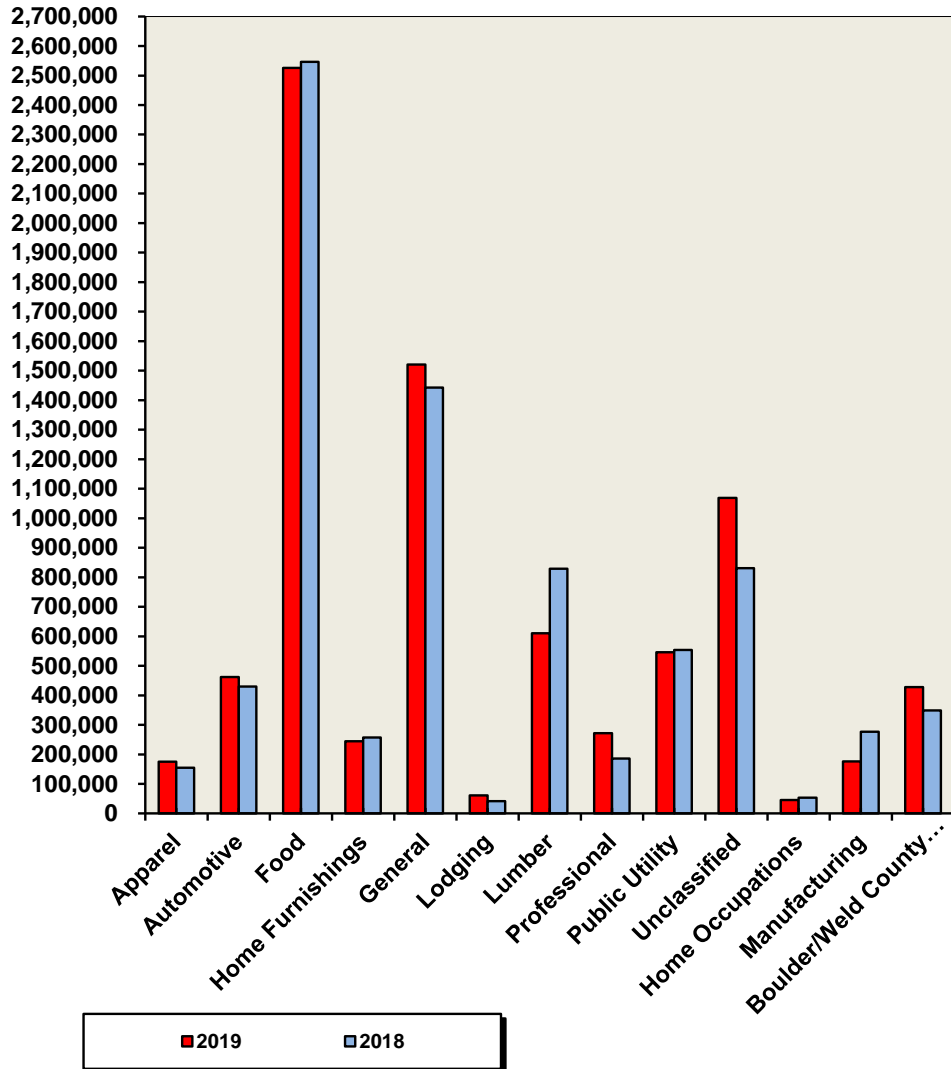
Active Accounts	211	213	(2)	211	213	(2)
Net Taxable Sales	1,227,670	1,408,865	(12.9) %	16,030,565	17,876,595	(10.3) %
Net Sales Tax	41,599	46,837	(11.2) %	523,826	571,354	(8.3) %
Delinquent Sales Tax	1,173	2,302	-	20,533	30,732	-
Use Tax	132,255	226,990	(41.7) %	974,947	1,433,832	(32.0) %
Delinquent Use Tax	0	122	-	121,945	203,197	-
Other Revenue	699	465	-	25,369	39,046	-
Total Revenue	175,726	276,716	(36.5) %	1,666,620	2,278,161	(26.8) %
% of Total Revenue	2.2 %	3.5 %	(1.3) %	2.2 %	3.0 %	(0.8) %

00000 Boulder/Weld County Vehicle

Use Tax	428,078	349,153	22.6 %	4,766,472	4,498,289	6.0 %
% of Total Revenue	5.3 %	4.4 %	0.9 %	6.2 %	5.9 %	0.3 %

Net Sales & Use Tax by Industry Type

For The Month Of
December
2019



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		December 2019		INCR/ (DECR)	YTD 2019	YTD 2018	INCR/ (DECR)
			December 2019	December 2018				
Apparel 01000	93	Net Taxable Sales	4,869,266	4,368,140	11.5 %	37,235,240	36,728,946	1.4 %
		Total Revenue	175,327	154,338	13.6 %	1,315,677	1,306,123	0.7 %
Automotive 02000	345	Net Taxable Sales	13,022,705	12,166,568	7.0 %	149,491,011	140,520,723	6.4 %
		Total Revenue	462,196	429,821	7.5 %	5,280,682	4,983,321	6.0 %
Food 03000	601	Net Taxable Sales	71,577,457	70,914,120	0.9 %	647,747,631	623,383,826	3.9 %
		Total Revenue	2,526,324	2,546,619	(0.8) %	22,900,566	22,120,457	3.5 %
Home Furnishings 04000	328	Net Taxable Sales	6,933,561	7,076,258	(2.0) %	58,584,668	58,932,408	(0.6) %
		Total Revenue	244,206	257,047	(5.0) %	2,087,448	2,089,323	(0.1) %
General 05000	794	Net Taxable Sales	43,045,754	40,893,328	5.3 %	365,283,221	339,658,615	7.5 %
		Total Revenue	1,520,553	1,443,192	5.4 %	13,052,473	12,064,098	8.2 %
Lodging 06000	100	Net Taxable Sales	1,582,195	1,191,629	32.8 %	27,120,380	24,756,859	9.5 %
		Total Revenue	61,107	41,919	45.8 %	951,648	891,228	6.8 %
Lumber 07000	3,971	Net Taxable Sales	13,043,588	12,650,810	3.1 %	141,549,127	142,350,485	(0.6) %
		Total Revenue	610,324	828,647	(26.3) %	10,482,891	11,652,643	(10.0) %
Professional 08000	2,164	Net Taxable Sales	5,959,036	4,120,937	44.6 %	35,858,381	33,671,520	6.5 %
		Total Revenue	271,502	185,696	46.2 %	1,638,633	1,577,798	3.9 %
Public Utility 09000	340	Net Taxable Sales	15,394,304	13,425,878	14.7 %	146,169,926	144,273,656	1.3 %
		Total Revenue	545,703	553,919	(1.5) %	5,229,840	5,241,083	(0.2) %
Unclassified 10000	2,413	Net Taxable Sales	28,551,543	21,058,320	35.6 %	195,729,311	178,503,930	9.6 %
		Total Revenue	1,069,092	830,585	28.7 %	7,442,534	6,853,376	8.6 %
Home Occupations 11000	167	Net Taxable Sales	1,260,696	1,527,832	(17.5) %	8,195,984	8,409,871	(2.5) %
		Total Revenue	45,508	52,890	(14.0) %	285,401	291,865	(2.2) %
Manufacturing 12000	211	Net Taxable Sales	1,227,670	1,408,865	(12.9) %	16,030,565	17,876,595	(10.3) %
		Total Revenue	175,726	276,716	(36.5) %	1,666,620	2,278,161	(26.8) %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	428,078	349,153	22.6 %	4,766,472	4,498,289	6.0 %
GRAND TOTALS	11,529	Net Taxable Sales	206,467,775	190,802,685	8.2 %	1,828,995,445	1,749,067,434	4.6 %
		Total Revenue	8,135,646	7,950,542	2.3 %	77,100,885	75,847,765	1.7 %

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

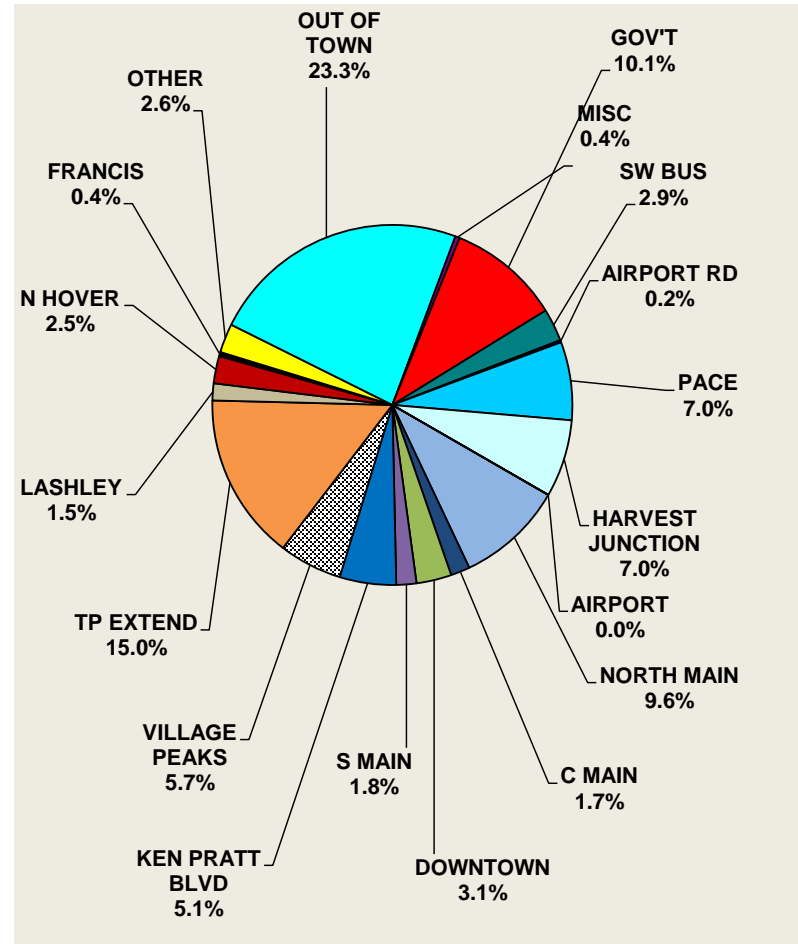
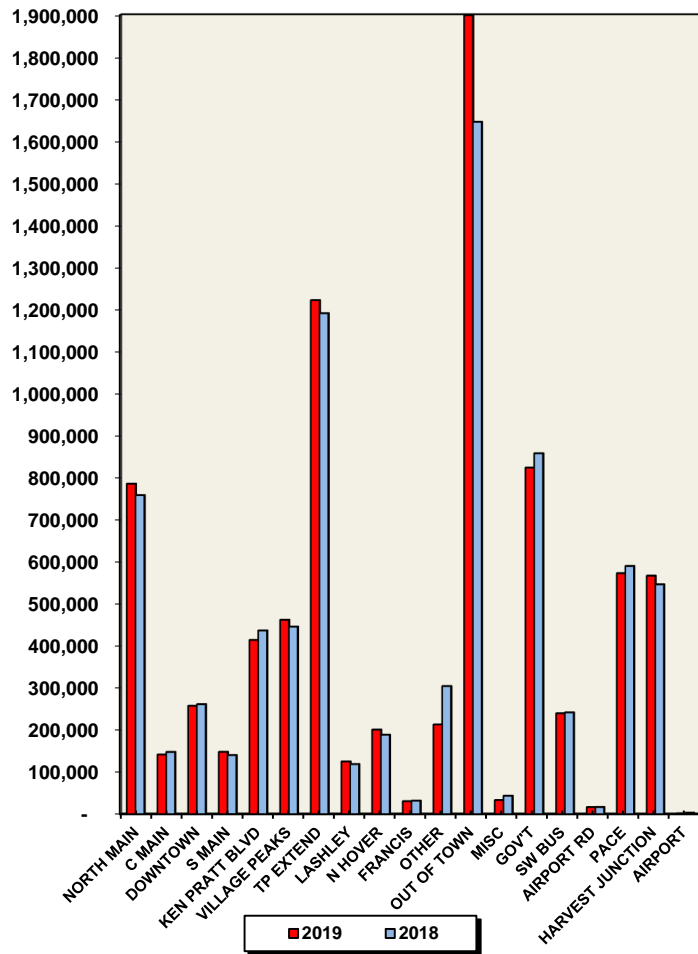
December

2019

LOCATION		% OF TOTAL	December 2019	December 2018	INCR/ (DECR)	YTD 2019	YTD 2018	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.7%	22,041,549	21,096,039	4.5 %	216,764,708	202,988,823	6.8 %
	Total Revenue	9.6%	784,263	757,129	3.6 %	7,714,240	7,209,142	7.0 %
CENTRAL MAIN	Net Taxable Sales	1.9%	3,953,433	4,082,359	(3.2) %	48,036,197	46,387,387	3.6 %
	Total Revenue	1.7%	140,673	146,756	(4.1) %	1,701,234	1,624,137	4.7 %
DOWNTOWN	Net Taxable Sales	3.5%	7,245,485	7,125,067	1.7 %	76,943,935	76,315,360	0.8 %
	Total Revenue	3.1%	256,194	260,031	(1.5) %	2,731,950	2,714,107	0.7 %
SOUTH MAIN	Net Taxable Sales	1.9%	4,014,868	3,722,682	7.8 %	48,417,965	50,560,370	(4.2) %
	Total Revenue	1.8%	147,076	139,418	5.5 %	1,721,693	1,804,567	(4.6) %
KEN PRATT BOULEVARD	Net Taxable Sales	5.7%	11,736,897	12,473,149	(5.9) %	128,728,571	127,217,783	1.2 %
	Total Revenue	5.1%	412,667	435,196	(5.2) %	4,604,534	4,548,189	1.2 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.2%	12,861,296	12,197,615	5.4 %	120,571,362	115,234,132	4.6 %
	Total Revenue	5.7%	460,602	444,276	3.7 %	4,290,675	4,100,596	4.6 %
TW PKS SQ EXTENDED	Net Taxable Sales	16.7%	34,510,724	33,485,415	3.1 %	301,550,105	286,352,261	5.3 %
	Total Revenue	15.0%	1,220,902	1,189,890	2.6 %	10,651,989	10,198,381	4.4 %
LASHLEY	Net Taxable Sales	1.8%	3,634,477	3,362,651	8.1 %	39,062,085	36,362,061	7.4 %
	Total Revenue	1.5%	124,271	117,961	5.3 %	1,389,080	1,296,657	7.1 %
NORTH HOVER	Net Taxable Sales	2.7%	5,629,526	5,277,491	6.7 %	42,183,152	40,887,511	3.2 %
	Total Revenue	2.5%	199,808	187,601	6.5 %	1,494,204	1,454,772	2.7 %
FRANCIS	Net Taxable Sales	0.4%	879,858	864,000	1.8 %	9,105,198	8,636,905	5.4 %
	Total Revenue	0.4%	30,076	31,298	(3.9) %	319,620	305,316	4.7 %
ALL OTHERS	Net Taxable Sales	1.8%	3,765,888	3,361,952	12.0 %	44,323,302	43,135,531	2.8 %
	Total Revenue	2.6%	211,908	302,997	(30.1) %	2,127,364	2,592,445	(17.9) %
OUT OF TOWN	Net Taxable Sales	26.3%	54,367,152	43,225,128	25.8 %	372,824,887	340,561,061	9.5 %
	Total Revenue	23.3%	1,898,772	1,645,199	15.4 %	13,478,989	12,548,869	7.4 %
MISCELLANEOUS	Net Taxable Sales	0.5%	936,786	1,182,991	(20.8) %	4,816,327	5,111,278	(5.8) %
	Total Revenue	0.4%	32,775	42,925	(23.6) %	180,837	191,282	(5.5) %
CITY, BLDR CO	Net Taxable Sales	2.4%	4,918,745	4,600,137	6.9 %	58,411,631	57,888,085	0.9 %
	Total Revenue	10.1%	822,592	856,700	(4.0) %	12,347,924	13,014,715	(5.1) %
SW BUSINESS	Net Taxable Sales	1.6%	3,390,220	2,215,609	53.0 %	35,340,735	32,373,808	9.2 %
	Total Revenue	2.9%	238,417	240,577	(0.9) %	2,265,559	2,413,429	(6.1) %
AIRPORT ROAD	Net Taxable Sales	0.2%	471,572	464,052	1.6 %	5,858,473	5,035,862	16.3 %
	Total Revenue	0.2%	16,168	16,259	(0.6) %	214,938	180,928	18.8 %
PACE	Net Taxable Sales	7.8%	16,128,992	16,640,278	(3.1) %	132,801,384	132,036,360	0.6 %
	Total Revenue	7.0%	571,441	588,556	(2.9) %	4,772,749	4,598,613	3.8 %
HARVEST JUNCTION	Net Taxable Sales	7.7%	15,954,445	15,385,861	3.7 %	142,828,719	141,544,327	0.9 %
	Total Revenue	7.0%	565,626	544,985	3.8 %	5,068,775	5,026,084	0.8 %
AIRPORT	Net Taxable Sales	0.0%	25,862	40,209	(35.7) %	426,708	438,529	(2.7) %
	Total Revenue	0.0%	1,415	2,788	(49.2) %	24,531	25,536	(3.9) %
TOTALS	Net Taxable Sales	100%	206,467,775	190,802,685	8.2 %	1,828,995,444	1,749,067,434	4.6 %
	Total Revenue	100%	8,135,646	7,950,542	2.3 %	77,100,885	75,847,765	1.7 %

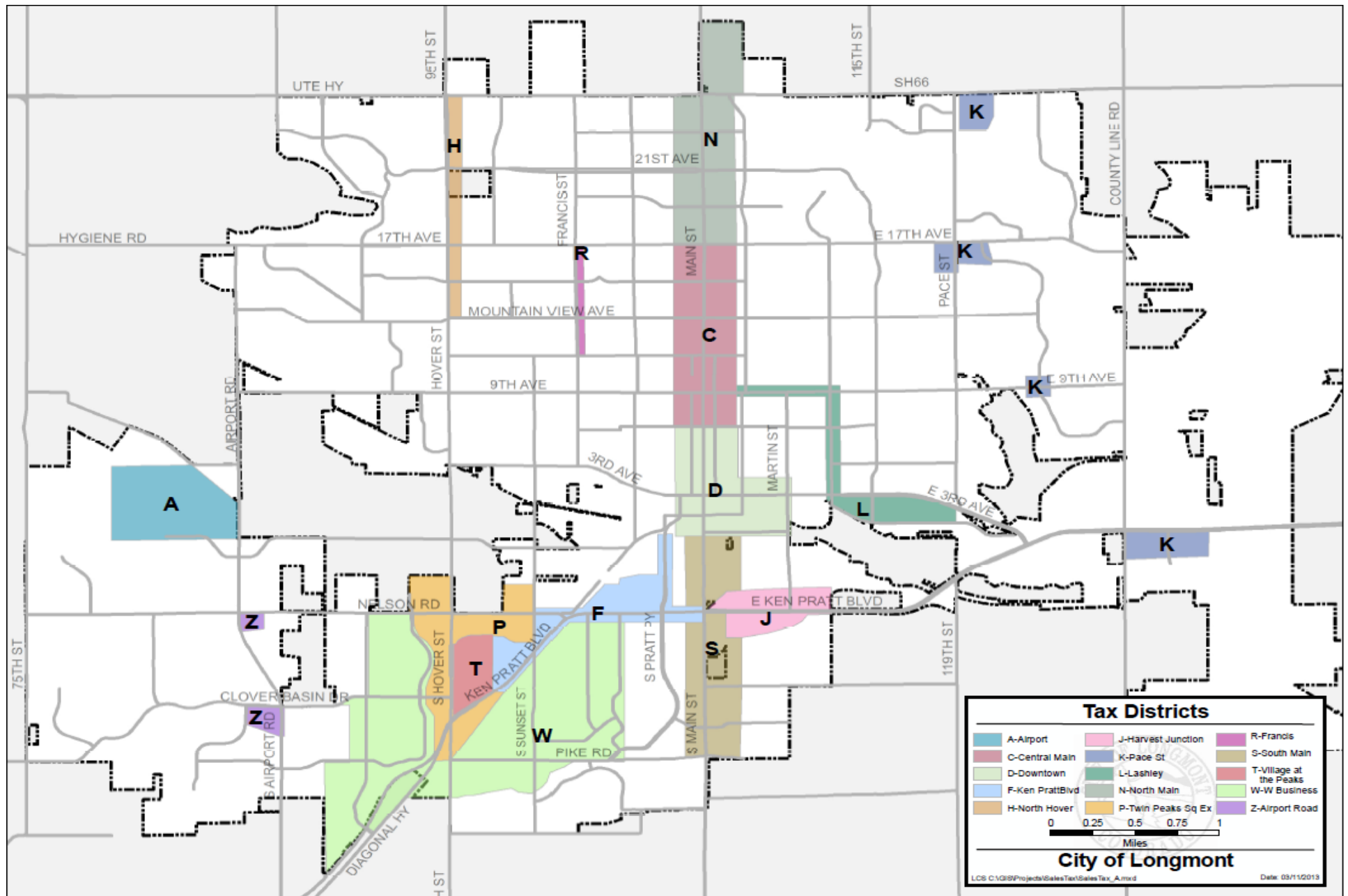
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
December
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.



Tax Districts

A-Airport	J-Harvest Junction	R-Francis
C-Central Main	K-Pace St	S-South Main
D-Downtown	L-Lashley	T-Village at the Peaks
F-Ken Pratt Blvd	N-North Main	W-W Business
H-North Hover	P-Twin Peaks Sq Ex	Z-Airport Road

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Miles

City of Longmont

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LODGERS TAX

December

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 *	32,723	14.8 %	28,504	114,164	10.3 %	103,526
May	47,358	14.9 %	41,219	161,522	11.6 %	144,745
June	56,676	(0.1) %	56,712	218,199	8.3 %	201,457
July	70,805	25.5 %	56,428	289,004	12.1 %	257,884
August	58,522	1.6 %	57,605	347,526	10.2 %	315,489
September	49,344	(0.5) %	49,577	396,870	8.7 %	365,066
October	41,842	(5.5) %	44,285	438,713	7.2 %	409,351
November	44,026	69.1 %	26,032	482,738	10.9 %	435,383
December	34,134	52.2 %	22,421	516,872	12.9 %	457,804
Total	\$ 516,872	12.9 %	\$ 457,804			

SPECIAL MARIJUANA TAX

December

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	23,601	0.0 %	-	90,366	0.0 %	-
June	25,165	0.0 %	-	115,531	0.0 %	-
July	29,589	0.0 %	-	145,120	0.0 %	-
August	31,918	0.0 %	-	177,038	0.0 %	-
September	29,823	0.0 %	-	206,861	0.0 %	-
October	29,486	0.0 %	-	236,347	0.0 %	-
November	28,769	1,828.2 %	1,492	265,116	17,669 %	1,492
December	29,832	277.3 %	7,907	294,948	3,038.2 %	9,399
Total	\$ 294,948	3,038.2 %	\$ 9,399			