

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

July 2020

SUMMARY

Total Taxes This Month:	\$	6,906,880
Compared to Last Year:		6,802,699
Percentage change:		1.5%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

July 2020

Overview

Month of July: Total Sales and Use Tax for the month of July increased overall by 1.5% compared to last year. Current Sales Tax collection increased by 1.7% and current Use Tax collection decreased 3.1%.

Year to Date: Total Sales and Use Tax through July increased by 0.9% for 2020. The Sales Tax component increased by 3.5% and the Use Tax component decreased by 10.4%.

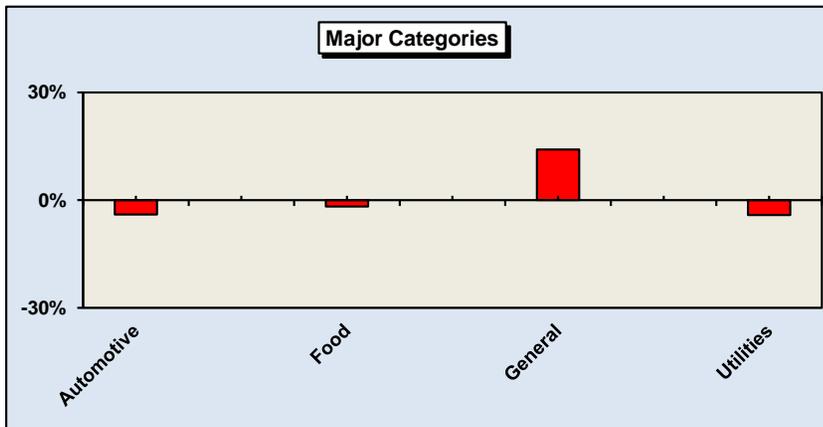
Important note in understanding year-to-year comparative basis within this report:

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 2019-2020 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 2019 to 2020 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.

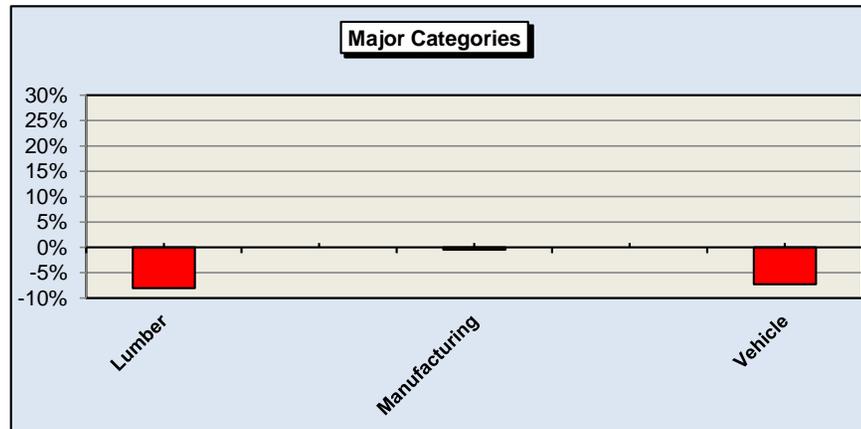
Sales Tax Activity

The *General* category showed an increase of 14.1%; while the *Automotive*, *Food*, and *Utilities* categories showed decreases of 4.0%, 1.8%, and 4.1%, respectively, when compared to 2019 year to date.



Use Tax Activity

The *Lumber*, *Manufacturing*, and *Vehicle* categories all showed decreases of 8.0%, 0.5%, and 7.3%, respectively; when compared to 2019 year to date.



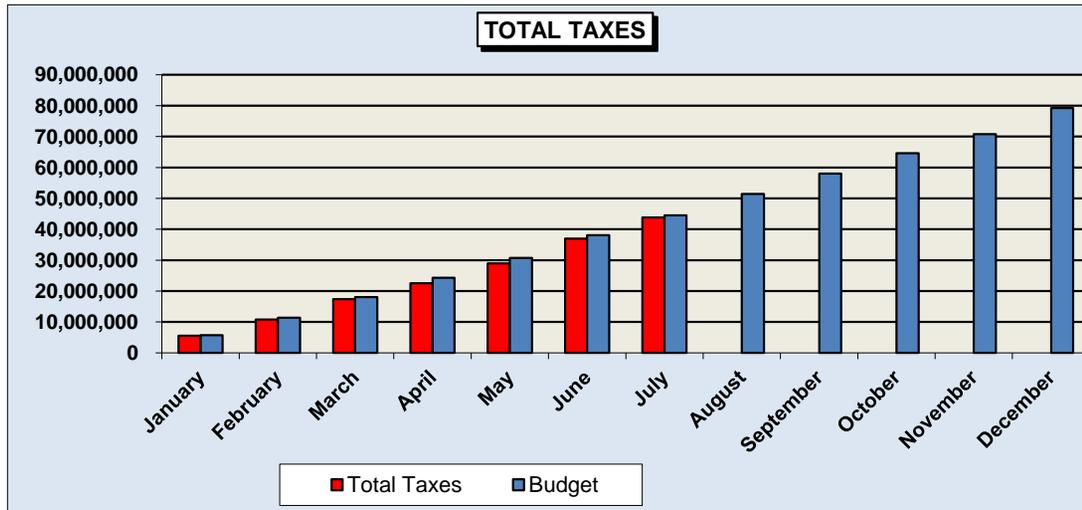
SALES & USE TAX - BUDGET TO ACTUAL

July 2020

	Sales & Use 2020 BUDGET	Cumulative Sales & Use 2020 BUDGET	Cumulative % of 2020 Budget	Sales Tax 2020 ACTUAL	Use Tax 2020 ACTUAL	Total 2020 ACTUAL
January	5,693,831	5,693,831	7.2	4,685,109	846,442	5,531,551
February	5,647,581	11,341,411	14.3	4,529,733	730,441	5,260,174
March	6,742,556	18,083,967	22.8	5,430,434	1,160,529	6,590,963
April	6,208,584	24,292,552	30.7	4,372,253	744,254	5,116,507
May	6,428,867	30,721,419	38.8	5,797,189	679,618	6,476,807
June	7,316,257	38,037,676	48.0	6,365,824	1,606,676	7,972,500
July	6,500,348	44,538,024	56.2	5,498,954	1,407,926	6,906,880
August	6,863,913	51,401,937	64.9			-
September	6,645,272	58,047,209	73.2			-
October	6,539,399	64,586,608	81.5			-
November	6,189,347	70,775,955	89.3			-
December	8,481,836	79,257,791	100.0			-

\$ 79,257,791

\$ 36,679,495 7,175,885 43,855,380



**Revenue Growth Per Fund / Current Year to Previous Year
July 2020**

	2019 YTD Sales Tax	2019 YTD Use Tax	2019 YTD Total	2020 YTD Sales Tax	2020 YTD Use Tax	2020 YTD Total	Sales Tax % Change 2019-2020	Use Tax % Change 2019-2020	Total % Change 2019-2020	% Change needed to reach budget
General Fund	16,639,110	3,857,985	20,497,095	17,455,960	3,455,809	20,911,769	4.9%	-10.4%	2.0%	3.61%
PIF Fund	2,936,313	680,821	3,617,134	3,080,425	609,849	3,690,274	4.9%	-10.4%	2.0%	3.61%
Streets Fund	7,530,528	1,702,052	9,232,581	7,793,083	1,524,621	9,317,704	3.5%	-10.4%	0.9%	2.79%
Open Space	2,008,141	453,881	2,462,021	2,078,166	406,566	2,484,732	3.5%	-10.4%	0.9%	2.79%
Public Safety	5,823,609	1,316,254	7,139,863	6,026,707	1,179,041	7,205,747	3.5%	-10.4%	0.9%	2.79%
LURA	505,985	-	505,985	245,155	-	245,155	-51.5%	0.0%	-51.5%	-44.47%
All Funds Total	35,443,687	8,010,992	43,454,679	36,679,495	7,175,885	43,855,380	3.5%	-10.4%	0.9%	2.80%
				Budgeted Increase			2.58%	3.87%	2.80%	

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 seven months is that the General Fund sales and use tax is up by 2.0%. The increase needed to reach the 2020 budget is 3.61%.

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 seven months, The PIF sales and use tax revenue increased by 2.0%, which is below the 3.61% 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 seven months, the Street Fund sales and use tax revenue increased by 0.9% which is below the 2.79% 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 seven months, the Open Space Fund sales and use tax revenue increased by 0.9% which is below the 2.79% 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 seven months, Public Safety sales and use tax revenue increased by 0.9%, below the 2.79% need to reach budget for 2020.

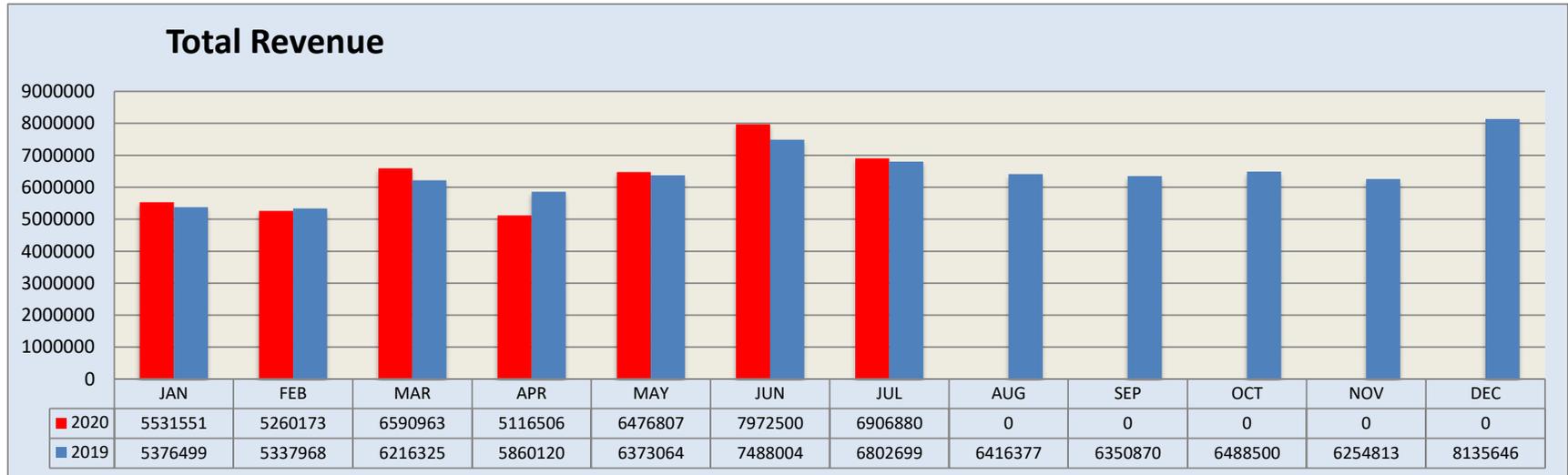
LURA For 2020, an amount of \$407,224 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$441,770 has been generated within the URA district. The URA year begins at November 1st. The base was met in December of 2019. In 2020, .31% of the 2.0 non-earmarked sales tax from the URA district goes 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

	July			2020		
	July 2020	July 2019	INC (DEC)	YTD 2020	YTD 2019	INC (DEC)
Active Accounts	10,108	11,385	(1,277)	10,108	11,385	(1,277)
Net Taxable Sales	157,853,257	153,045,888	3.1 %	1,040,441,925	1,012,338,261	2.8 %
Net Sales Tax	5,403,038	5,314,317	1.7 %	35,294,815	34,807,492	1.4 %
Delinquent Sales Tax	84,934	42,032	-	1,108,791	519,774	-
Use Tax	1,386,474	1,430,525	(3.1) %	7,082,988	7,790,034	(9.1) %
Delinquent Use Tax	21,452	5,676	-	92,897	220,958	-
Other Revenue*	10,982	10,149	-	275,889	116,421	-
Total Revenue	6,906,880	6,802,699	1.5 %	43,855,380	43,454,679	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

July

2020

ACCOUNT GROUPS

01000 Apparel

	July 2020	July 2019	INC (DEC)	YTD 2020	YTD 2019	INC (DEC)
Active Accounts	85	94	(9)	85	94	(9)
Net Taxable Sales	2,569,630	3,043,123	(15.6) %	13,847,876	19,327,618	(28.4) %
Net Sales Tax	87,659	105,467	(16.9) %	471,158	675,289	(30.2) %
Delinquent Sales Tax	2,637	1,519	-	9,975	4,051	-
Use Tax	247	175	41.1 %	4,326	1,144	278.1 %
Delinquent Use Tax	0	0	-	23	0	-
Other Revenue	202	179	-	3,927	419	-
Total Revenue	90,745	107,340	(15.5) %	489,409	680,903	(28.1) %
% of Total Revenue	1.3 %	1.6 %	(0.3) %	1.1 %	1.6 %	(0.5) %

02000 Automotive

Active Accounts	324	351	(27)	324	351	(27)
Net Taxable Sales	12,893,858	13,561,019	(4.9) %	79,623,305	83,401,522	(4.5) %
Net Sales Tax	449,417	472,772	(4.9) %	2,768,362	2,882,678	(4.0) %
Delinquent Sales Tax	1,070	572	-	18,702	37,389	-
Use Tax	7,110	2,622	171.2 %	25,840	22,385	15.4 %
Delinquent Use Tax	0	0	-	0	109	-
Other Revenue	0	0	-	471	8,313	-
Total Revenue	457,597	475,966	(3.9) %	2,813,375	2,950,874	(4.7) %
% of Total Revenue	6.6 %	7.0 %	(0.4) %	6.4 %	6.8 %	(0.4) %

03000 Food

Active Accounts	585	627	(42)	585	627	(42)
Net Taxable Sales	55,258,929	55,178,321	0.1 %	365,256,145	361,858,974	0.9 %
Net Sales Tax	1,916,100	1,910,275	0.3 %	12,353,851	12,581,144	(1.8) %
Delinquent Sales Tax	29,515	10,727	-	362,095	82,634	-
Use Tax	9,201	13,367	(31.2) %	79,028	76,135	3.8 %
Delinquent Use Tax	0	0	-	35,316	4	-
Other Revenue	1,171	0	-	72,970	16,749	-
Total Revenue	1,955,987	1,934,369	1.1 %	12,903,260	12,756,666	1.1 %
% of Total Revenue	28.3 %	28.4 %	(0.1) %	29.4 %	29.4 %	0.0 %

SALES AND USE TAX

July

2020

ACCOUNT GROUPS

04000 Home Furnishings

	July 2020	July 2019	INC (DEC)	YTD 2020	YTD 2019	INC (DEC)
Active Accounts	323	321	2	323	321	2
Net Taxable Sales	4,051,384	4,798,067	(15.6) %	25,614,280	31,729,870	(19.3) %
Net Sales Tax	136,348	163,011	(16.4) %	871,384	1,091,370	(20.2) %
Delinquent Sales Tax	1,572	5,435	-	15,781	20,792	-
Use Tax	1,159	511	126.8 %	12,415	15,657	(20.7) %
Delinquent Use Tax	0	0	-	0	101	-
Other Revenue	0	594	-	6,233	3,301	-
Total Revenue	139,079	169,551	(18.0) %	905,813	1,131,221	(19.9) %
% of Total Revenue	2.0 %	2.5 %	(0.5) %	2.1 %	2.6 %	(0.5) %

05000 General

Active Accounts	816	766	50	816	766	50
Net Taxable Sales	35,498,535	30,840,155	15.1 %	224,151,811	198,162,464	13.1 %
Net Sales Tax	1,231,171	1,080,007	14.0 %	7,825,843	6,859,597	14.1 %
Delinquent Sales Tax	4,694	6,277	-	45,899	107,368	-
Use Tax	3,688	5,249	(29.7) %	27,907	38,608	(27.7) %
Delinquent Use Tax	15,326	0	-	29,224	7,065	-
Other Revenue	0	455	-	19,070	17,623	-
Total Revenue	1,254,879	1,091,988	14.9 %	7,947,943	7,030,261	13.1 %
% of Total Revenue	18.2 %	16.1 %	2.1 %	18.1 %	16.2 %	1.9 %

06000 Lodging

Active Accounts	100	95	5	100	95	5
Net Taxable Sales	1,047,104	3,682,735	(71.6) %	6,013,118	15,409,146	(61.0) %
Net Sales Tax	36,807	121,714	(69.8) %	179,944	524,056	(65.7) %
Delinquent Sales Tax	0	7,522	-	17,610	7,522	-
Use Tax	36	52	(30.8) %	455	263	73.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	46	0	-	5,639	12	-
Total Revenue	36,889	129,288	(71.5) %	203,648	531,853	(61.7) %
% of Total Revenue	0.5 %	1.9 %	(1.4) %	0.5 %	1.2 %	(0.7) %

SALES AND USE TAX

July

2020

ACCOUNT GROUPS

07000 Lumber

	July 2020	July 2019	INC (DEC)	YTD 2020	YTD 2019	INC (DEC)
Active Accounts	2,908	3,891	(983)	2,908	3,891	(983)
Net Taxable Sales	13,957,833	12,583,101	10.9 %	94,084,956	84,591,066	11.2 %
Net Sales Tax	490,365	441,278	11.1 %	3,237,389	2,915,644	11.0 %
Delinquent Sales Tax	627	1,941	-	177,019	13,169	-
Use Tax	675,533	549,957	22.8 %	3,400,924	3,698,383	(8.0) %
Delinquent Use Tax	0	0	-	0	10,936	-
Other Revenue	3	1,668	-	30,373	5,668	-
Total Revenue	1,166,528	994,844	17.3 %	6,845,705	6,643,800	3.0 %
% of Total Revenue	16.9 %	14.6 %	2.3 %	15.6 %	15.3 %	0.3 %

08000 Professional

Active Accounts	1,865	2,163	(298)	1,865	2,163	(298)
Net Taxable Sales	2,616,325	2,660,937	(1.7) %	19,094,356	18,553,342	2.9 %
Net Sales Tax	85,827	92,600	(7.3) %	587,287	552,127	6.4 %
Delinquent Sales Tax	5,836	584	-	64,045	9,735	-
Use Tax	23,328	111,877	(79.1) %	188,932	268,358	(29.6) %
Delinquent Use Tax	1	2,740	-	22,209	3,657	-
Other Revenue	1,129	803	-	19,458	5,367	-
Total Revenue	116,121	208,604	(44.3) %	881,931	839,244	5.1 %
% of Total Revenue	1.7 %	3.1 %	(1.4) %	2.0 %	1.9 %	0.1 %

09000 Public Utility

Active Accounts	337	328	9	337	328	9
Net Taxable Sales	12,522,186	10,997,545	13.9 %	82,338,077	83,876,266	(1.8) %
Net Sales Tax	408,046	385,253	5.9 %	2,814,065	2,935,025	(4.1) %
Delinquent Sales Tax	30,627	0	-	81,588	1,663	-
Use Tax	9,891	18,254	(45.8) %	45,960	43,500	5.7 %
Delinquent Use Tax	6,125	0	-	6,125	0	-
Other Revenue	8,332	0	-	26,589	173	-
Total Revenue	463,021	403,507	14.7 %	2,974,327	2,980,361	(0.2) %
% of Total Revenue	6.7 %	5.9 %	0.8 %	6.8 %	6.9 %	(0.1) %

SALES AND USE TAX

July

2020

ACCOUNT GROUPS

10000 Unclassified

	July 2020	July 2019	INC (DEC)	YTD 2020	YTD 2019	INC (DEC)
Active Accounts	2,394	2,367	27	2,394	2,367	27
Net Taxable Sales	15,506,573	13,514,258	14.7 %	113,321,439	101,037,121	12.2 %
Net Sales Tax	493,968	466,198	6.0 %	3,822,742	3,311,809	15.4 %
Delinquent Sales Tax	8,356	6,848	-	103,005	223,773	-
Use Tax	45,537	198,991	(77.1) %	273,813	404,884	(32.4) %
Delinquent Use Tax	0	0	-	0	126,758	-
Other Revenue	0	3,497	-	20,652	40,067	-
Total Revenue	547,861	675,534	(18.9) %	4,220,212	4,107,291	2.7 %
% of Total Revenue	7.9 %	9.9 %	(2.0) %	9.6 %	9.5 %	0.1 %

11000 Home Occupations

Active Accounts	168	167	1	168	167	1
Net Taxable Sales	644,009	488,506	31.8 %	4,579,988	4,398,532	4.1 %
Net Sales Tax	22,344	16,878	32.4 %	155,415	146,385	6.2 %
Delinquent Sales Tax	0	0	-	1,358	5,420	-
Use Tax	0	19	(100.0) %	33	39	(15.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	57	0	-	1,715	1,720	-
Total Revenue	22,401	16,897	32.6 %	158,521	153,564	3.2 %
% of Total Revenue	0.3 %	0.2 %	0.1 %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

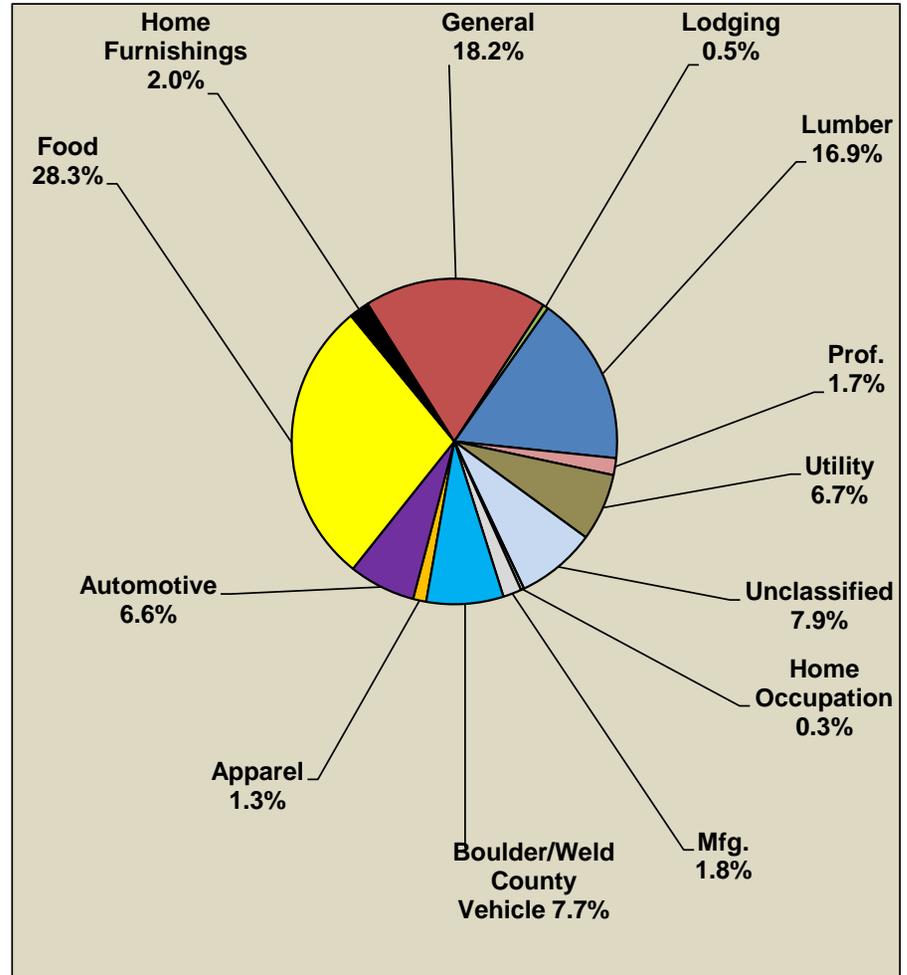
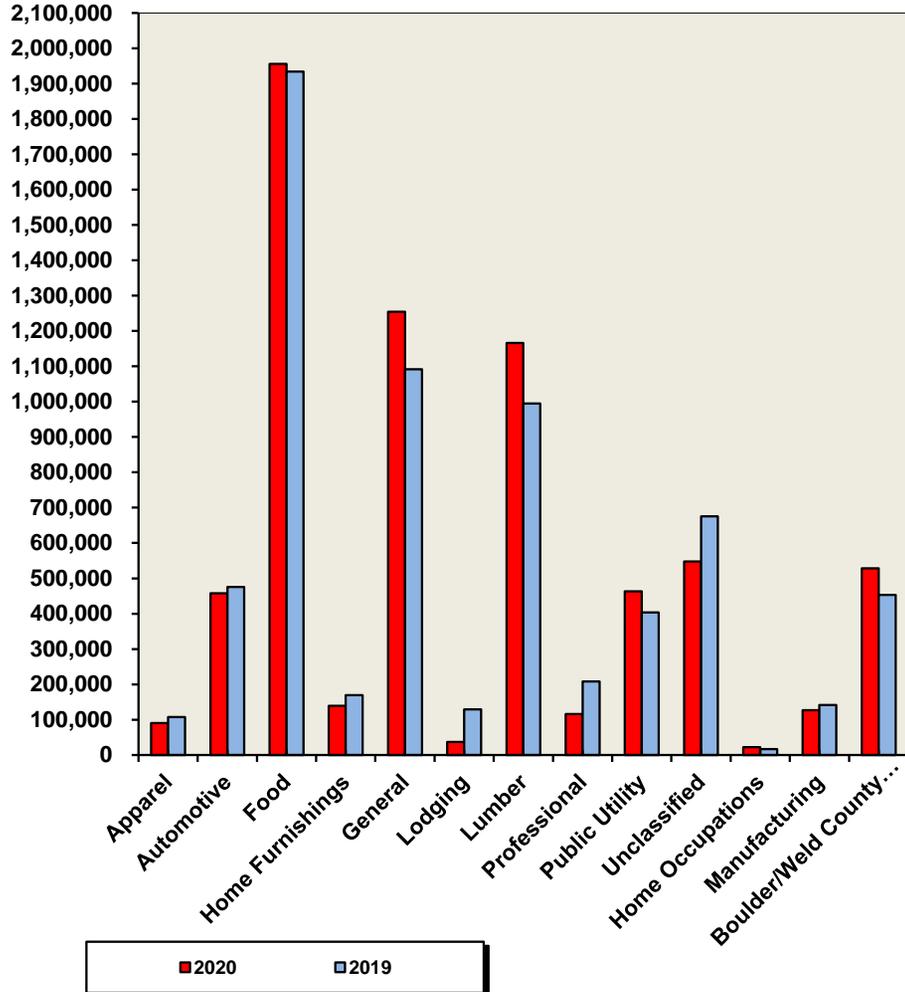
Active Accounts	202	214	(12)	202	214	(12)
Net Taxable Sales	1,286,891	1,698,121	(24.2) %	12,516,574	9,992,340	25.3 %
Net Sales Tax	44,986	58,864	(23.6) %	207,375	332,368	(37.6) %
Delinquent Sales Tax	0	607	-	211,714	6,258	-
Use Tax	82,071	76,242	7.6 %	540,535	543,163	(0.5) %
Delinquent Use Tax	0	2,936	-	0	72,328	-
Other Revenue	42	2,953	-	68,792	17,009	-
Total Revenue	127,099	141,602	(10.2) %	1,028,416	971,126	5.9 %
% of Total Revenue	1.8 %	2.1 %	(0.3) %	2.3 %	2.2 %	0.1 %

00000 Boulder/Weld County Vehicle

Use Tax	528,673	453,209	16.7 %	2,482,820	2,677,515	(7.3) %
% of Total Revenue	7.7 %	6.7 %	1.0 %	5.7 %	6.2 %	(0.5) %

Net Sales & Use Tax by Industry Type

For The Month Of
July
2020



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		July 2020		INCR/ (DECR)	YTD 2020	YTD 2019	INCR/ (DECR)
			July 2020	July 2019				
Apparel 01000	85	Net Taxable Sales	2,569,630	3,043,123	(15.6) %	13,847,876	19,327,618	(28.4) %
		Total Revenue	90,745	107,340	(15.5) %	489,409	680,903	(28.1) %
Automotive 02000	324	Net Taxable Sales	12,893,858	13,561,019	(4.9) %	79,623,305	83,401,522	(4.5) %
		Total Revenue	457,597	475,966	(3.9) %	2,813,375	2,950,874	(4.7) %
Food 03000	585	Net Taxable Sales	55,258,929	55,178,321	0.1 %	365,256,145	361,858,974	0.9 %
		Total Revenue	1,955,987	1,934,369	1.1 %	12,903,260	12,756,666	1.1 %
Home Furnishings 04000	323	Net Taxable Sales	4,051,384	4,798,067	(15.6) %	25,614,280	31,729,870	(19.3) %
		Total Revenue	139,079	169,551	(18.0) %	905,813	1,131,221	(19.9) %
General 05000	816	Net Taxable Sales	35,498,535	30,840,155	15.1 %	224,151,811	198,162,464	13.1 %
		Total Revenue	1,254,879	1,091,988	14.9 %	7,947,943	7,030,261	13.1 %
Lodging 06000	100	Net Taxable Sales	1,047,104	3,682,735	(71.6) %	6,013,118	15,409,146	(61.0) %
		Total Revenue	36,889	129,288	(71.5) %	203,648	531,853	(61.7) %
Lumber 07000	2,908	Net Taxable Sales	13,957,833	12,583,101	10.9 %	94,084,956	84,591,066	11.2 %
		Total Revenue	1,166,528	994,844	17.3 %	6,845,705	6,643,800	3.0 %
Professional 08000	1,865	Net Taxable Sales	2,616,325	2,660,937	(1.7) %	19,094,356	18,553,342	2.9 %
		Total Revenue	116,121	208,604	(44.3) %	881,931	839,244	5.1 %
Public Utility 09000	337	Net Taxable Sales	12,522,186	10,997,545	13.9 %	82,338,077	83,876,266	(1.8) %
		Total Revenue	463,021	403,507	14.7 %	2,974,327	2,980,361	(0.2) %
Unclassified 10000	2,394	Net Taxable Sales	15,506,573	13,514,258	14.7 %	113,321,439	101,037,121	12.2 %
		Total Revenue	547,861	675,534	(18.9) %	4,220,212	4,107,291	2.7 %
Home Occupations 11000	168	Net Taxable Sales	644,009	488,506	31.8 %	4,579,988	4,398,532	4.1 %
		Total Revenue	22,401	16,897	32.6 %	158,521	153,564	3.2 %
Manufacturing 12000	202	Net Taxable Sales	1,286,891	1,698,121	(24.2) %	12,516,574	9,992,340	25.3 %
		Total Revenue	127,099	141,602	(10.2) %	1,028,416	971,126	5.9 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	528,673	453,209	16.7 %	2,482,820	2,677,515	(7.3) %
GRAND TOTALS	10,109	Net Taxable Sales	157,853,257	153,045,888	3.1 %	1,040,441,925	1,012,338,261	2.8 %
		Total Revenue	6,906,880	6,802,699	1.5 %	43,855,380	43,454,679	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, Specialty shops, and Marijuana outlets.
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

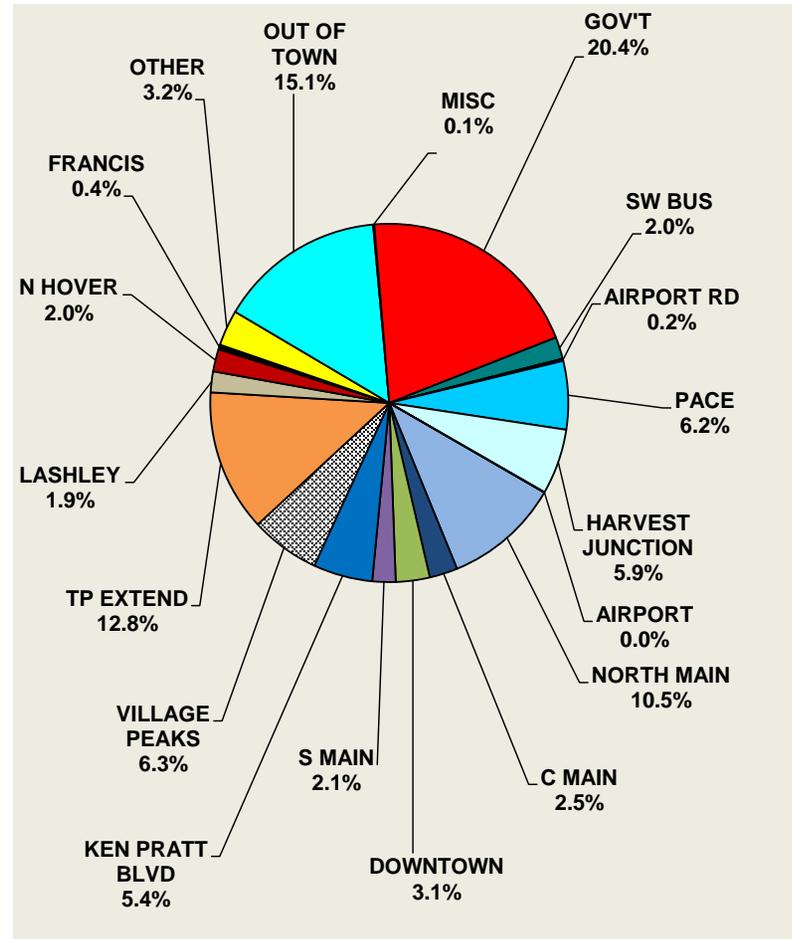
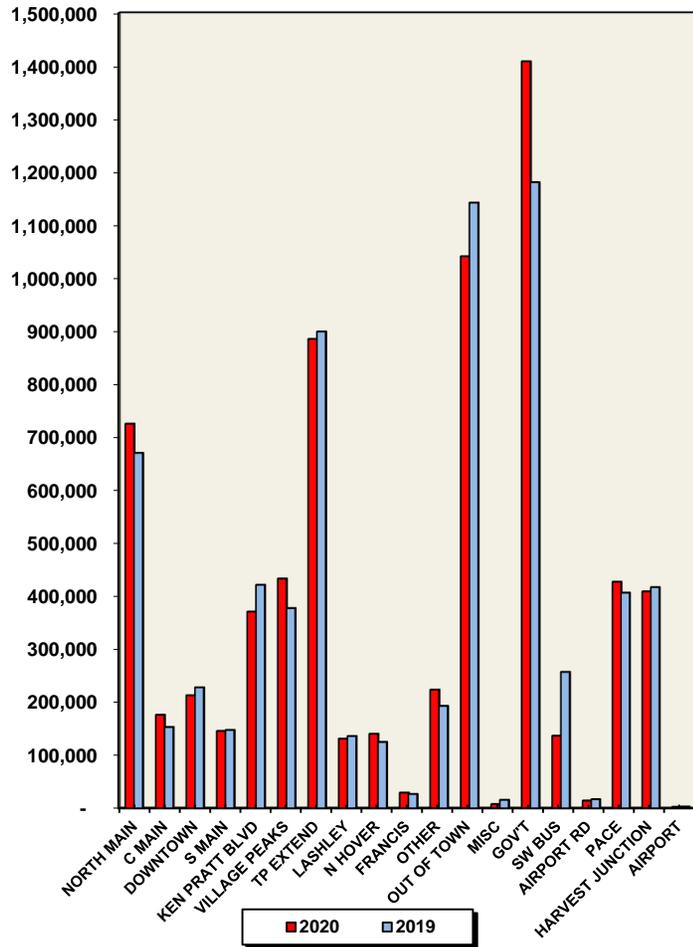
July

2020

LOCATION		% OF TOTAL	July 2020	July 2019	INCR/ (DECR)	YTD 2020	YTD 2019	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	12.7%	20,006,188	19,124,883	4.6 %	131,045,556	120,168,285	9.1 %
	Total Revenue	10.5%	724,452	669,328	8.2 %	4,613,957	4,249,578	8.6 %
CENTRAL MAIN	Net Taxable Sales	3.1%	4,928,413	4,252,111	15.9 %	28,775,392	27,852,392	3.3 %
	Total Revenue	2.5%	175,249	152,324	15.1 %	1,005,295	986,961	1.9 %
DOWNTOWN	Net Taxable Sales	3.7%	5,779,728	6,696,747	(13.7) %	33,294,400	44,318,373	(24.9) %
	Total Revenue	3.1%	211,927	226,924	(6.6) %	1,205,556	1,542,623	(21.9) %
SOUTH MAIN	Net Taxable Sales	2.6%	4,089,358	4,239,844	(3.5) %	25,874,125	27,243,915	(5.0) %
	Total Revenue	2.1%	144,936	146,768	(1.2) %	915,913	963,085	(4.9) %
KEN PRATT BOULEVARD	Net Taxable Sales	6.7%	10,648,481	11,714,512	(9.1) %	64,280,929	73,211,951	(12.2) %
	Total Revenue	5.4%	369,887	420,449	(12.0) %	2,293,661	2,625,993	(12.7) %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.7%	12,132,193	10,595,106	14.5 %	79,151,838	67,657,049	17.0 %
	Total Revenue	6.3%	432,197	376,404	14.8 %	2,827,840	2,404,514	17.6 %
TW PKS SQ EXTENDED	Net Taxable Sales	15.8%	25,015,265	25,457,846	(1.7) %	170,581,789	168,531,107	1.2 %
	Total Revenue	12.8%	884,355	898,355	(1.6) %	6,084,900	5,951,929	2.2 %
LASHLEY	Net Taxable Sales	2.3%	3,662,745	3,793,939	(3.5) %	22,774,519	22,170,398	2.7 %
	Total Revenue	1.9%	130,408	135,358	(3.7) %	811,487	795,213	2.0 %
NORTH HOVER	Net Taxable Sales	2.6%	4,039,203	3,508,564	15.1 %	26,655,429	23,081,729	15.5 %
	Total Revenue	2.0%	139,544	124,260	12.3 %	943,999	815,334	15.8 %
FRANCIS	Net Taxable Sales	0.6%	921,976	750,044	22.9 %	5,362,043	5,231,746	2.5 %
	Total Revenue	0.4%	28,999	26,333	10.1 %	183,439	184,120	(0.4) %
ALL OTHERS	Net Taxable Sales	3.2%	4,981,519	4,344,049	14.7 %	27,615,016	25,234,121	9.4 %
	Total Revenue	3.2%	222,540	192,035	15.9 %	1,227,134	1,203,299	2.0 %
OUT OF TOWN	Net Taxable Sales	18.5%	29,136,658	25,980,322	12.1 %	215,113,060	197,392,870	9.0 %
	Total Revenue	15.1%	1,040,349	1,141,603	(8.9) %	7,882,660	7,375,376	6.9 %
MISCELLANEOUS	Net Taxable Sales	0.1%	187,707	435,418	(56.9) %	2,369,388	2,326,910	1.8 %
	Total Revenue	0.1%	7,416	15,359	(51.7) %	107,309	83,567	28.4 %
CITY, BLDR CO	Net Taxable Sales	3.8%	5,940,763	5,201,675	14.2 %	35,352,057	32,340,409	9.3 %
	Total Revenue	20.4%	1,408,230	1,180,257	19.3 %	7,060,383	7,463,591	(5.4) %
SW BUSINESS	Net Taxable Sales	1.3%	2,062,635	3,471,005	(40.6) %	17,528,562	19,759,221	(11.3) %
	Total Revenue	2.0%	135,932	256,010	(46.9) %	1,082,773	1,287,576	(15.9) %
AIRPORT ROAD	Net Taxable Sales	0.3%	400,560	433,393	(7.6) %	2,459,237	2,832,795	(13.2) %
	Total Revenue	0.2%	13,999	16,621	(15.8) %	157,541	100,675	56.5 %
PACE	Net Taxable Sales	7.6%	11,944,249	11,265,798	6.0 %	81,416,878	73,083,840	11.4 %
	Total Revenue	6.2%	426,192	405,523	5.1 %	2,926,559	2,588,379	13.1 %
HARVEST JUNCTION	Net Taxable Sales	7.6%	11,926,667	11,720,892	1.8 %	70,564,235	79,664,996	(11.4) %
	Total Revenue	5.9%	407,983	416,042	(1.9) %	2,503,353	2,819,610	(11.2) %
AIRPORT	Net Taxable Sales	0.0%	48,949	59,740	(18.1) %	227,472	236,153	(3.7) %
	Total Revenue	0.0%	2,285	2,746	(16.8) %	21,621	13,256	63.1 %
TOTALS	Net Taxable Sales	100%	157,853,257	153,045,888	3.1 %	1,040,441,925	1,012,338,260	2.8 %
	Total Revenue	100%	6,906,880	6,802,699	1.5 %	43,855,380	43,454,679	0.9 %

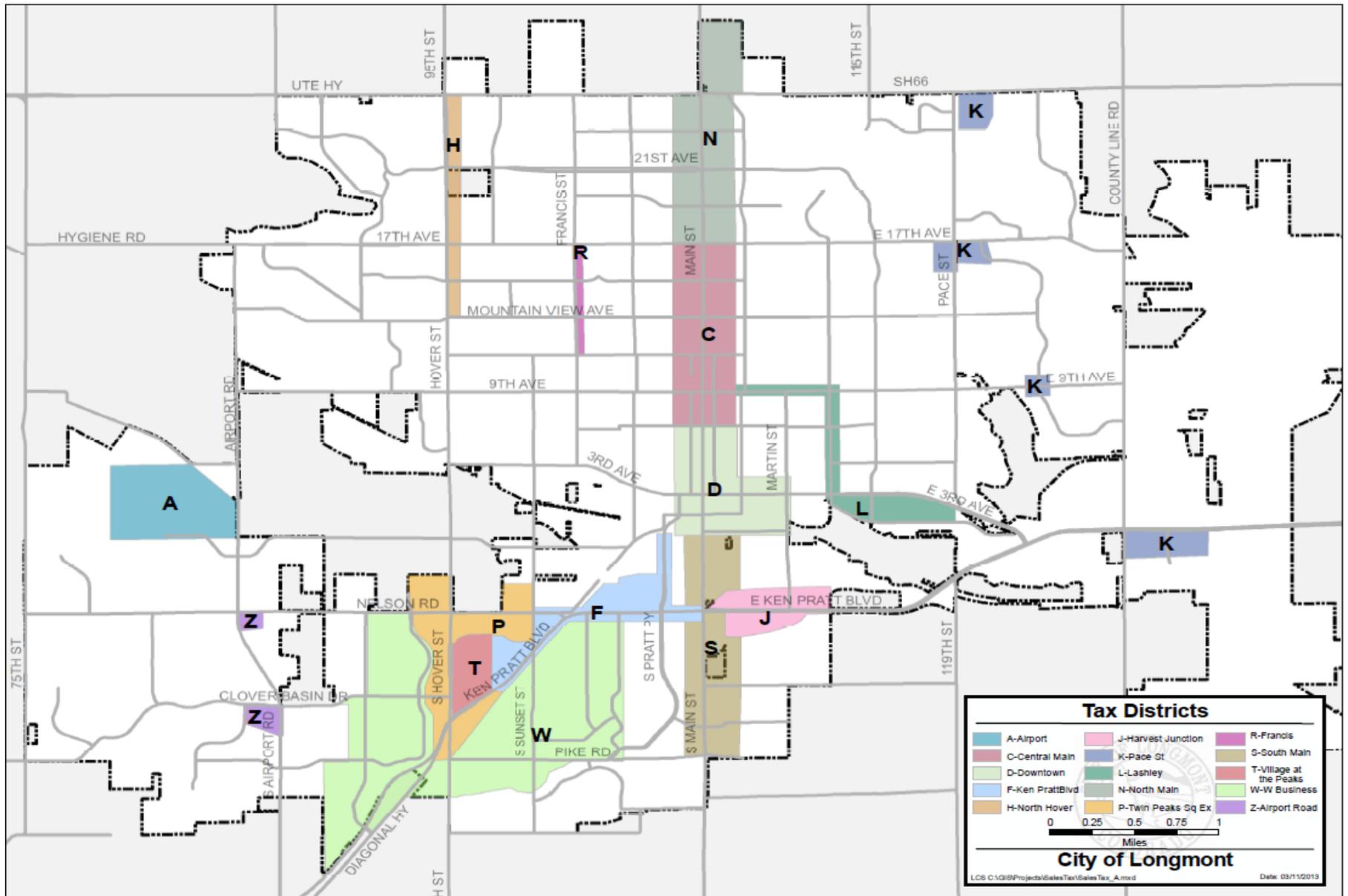
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
July
2020



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

July
2020

	2020 MONTHLY	PERCENT CHANGE	2019 MONTHLY	2020 YTD	PERCENT CHANGE	2019 YTD
January	19,801	(18.5) %	24,304	19,801	(18.5) %	24,304
February	19,614	(13.9) %	22,778	39,414	(16.3) %	47,082
March	15,080	(56.1) %	34,359	54,495	(33.1) %	81,441
April *	7,223	(77.9) %	32,723	61,718	(45.9) %	114,164
May	12,980	(72.6) %	47,358	74,698	(53.8) %	161,522
June	11,732	(79.3) %	56,676	86,430	(60.4) %	218,199
July	20,660	(70.8) %	70,805	107,090	(62.9) %	289,004
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>\$ 107,090</u>	(62.9) %	<u>\$ 289,004</u>			

SPECIAL MARIJUANA TAX

July 2020

	2020 MONTHLY	PERCENT CHANGE	2019 MONTHLY	2020 YTD	PERCENT CHANGE	2019 YTD
January	30,866	174.7 %	11,236	30,866	174.7 %	11,236
February	30,549	110.3 %	14,524	61,414	138.4 %	25,760
March	37,829	88.3 %	20,087	99,244	116.5 %	45,847
April	39,779	90.2 %	20,918	139,023	108.2 %	66,765
May	45,299	91.9 %	23,601	184,323	104.0 %	90,366
June	46,683	85.5 %	25,165	231,005	100.0 %	115,531
July	54,337	83.6 %	29,589	285,342	96.6 %	145,120
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0 %	
December		0.0 %			0.0 %	
Total	\$ 285,342	96.6 %	\$ 145,120			