

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**June 2020**

#### SUMMARY

Total Taxes This Month:	\$	<b>7,972,500</b>
Compared to Last Year:		<b>7,488,004</b>
Percentage change:		<b>6.5%</b>

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## June 2020

### Overview

**Month of June:** Total Sales and Use Tax for the month of June increased overall by 6.5% compared to last year. Current Sales Tax collection increased by 7.9% and current Use Tax collection decreased 2.0%.

**Year to Date:** Total Sales and Use Tax through June increased by 0.8% for 2020. The Sales Tax component increased by 3.7% and the Use Tax component decreased by 12.3%.

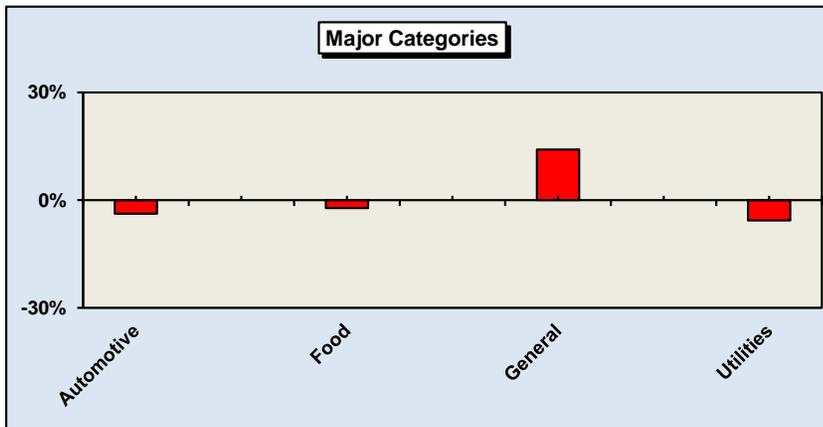
**Important note in understanding year-to-year comparative basis within this report:**

**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.

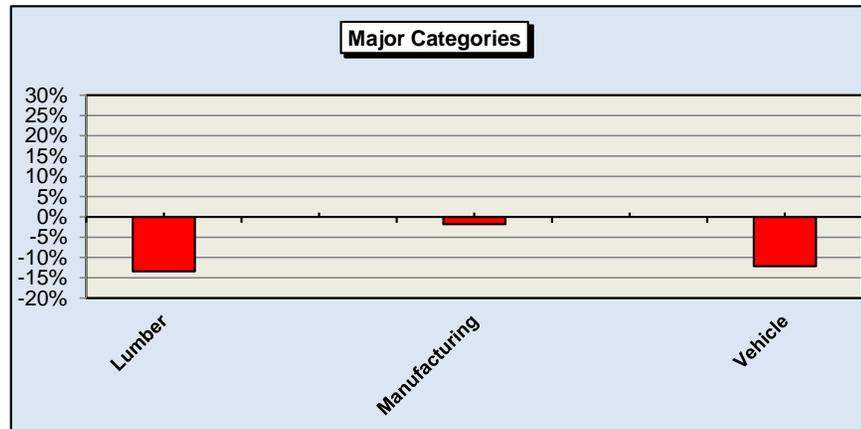
### Sales Tax Activity

The *General* category showed an increase of 14.1%; while the *Automotive*, *Food*, and *Utilities* categories showed decreases of 3.8%, 2.2%, and 5.6%, respectively, when compared to 2019 year to date.



### Use Tax Activity

The *Lumber*, *Manufacturing*, and *Vehicle* categories all showed decreases of 13.4%, 1.8%, and 12.1%, respectively; when compared to 2019 year to date.



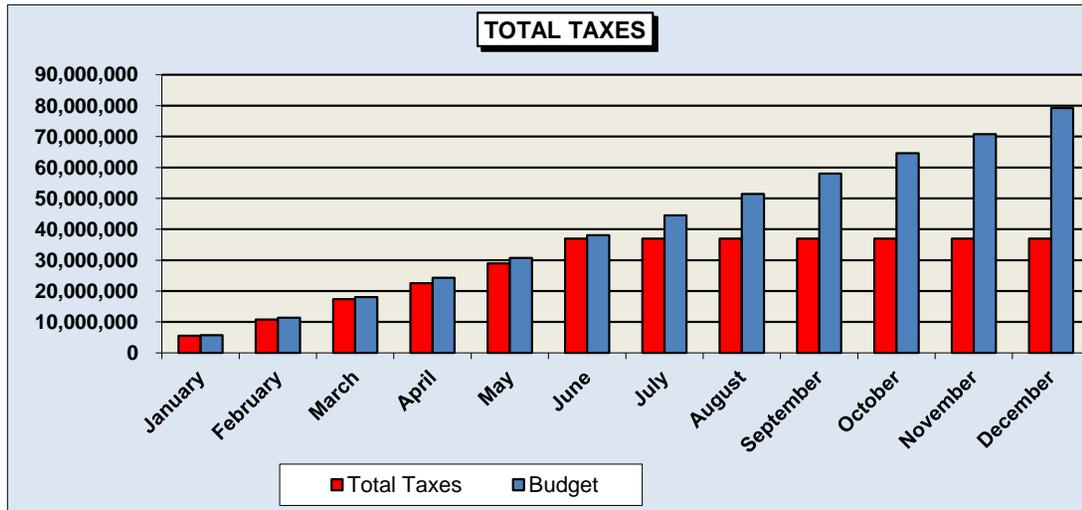
# SALES & USE TAX - BUDGET TO ACTUAL

## June 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			-
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**

**\$ 31,180,541    5,767,959    36,948,500**



**Revenue Growth Per Fund / Current Year to Previous Year  
June 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 2018-2019	% Change needed to reach budget
General Fund	14,122,153	3,166,330	17,288,483	14,839,676	2,777,771	17,617,447	5.1%	-12.3%	1.9%	3.61%
PIF Fund	2,492,145	558,764	3,050,909	2,618,736	490,195	3,108,931	5.1%	-12.3%	1.9%	3.61%
Streets Fund	6,390,338	1,396,910	7,787,248	6,624,752	1,225,487	7,850,239	3.7%	-12.3%	0.8%	2.79%
Open Space	1,704,090	372,509	2,076,599	1,766,609	326,797	2,093,405	3.7%	-12.3%	0.8%	2.79%
Public Safety	4,941,862	1,080,277	6,022,139	5,123,186	947,710	6,070,896	3.7%	-12.3%	0.8%	2.79%
LURA	426,603	-	426,603	207,582	-	207,582	-51.3%	0.0%	-51.3%	-44.47%
All Funds Total	30,077,190	6,574,791	36,651,981	31,180,541	5,767,959	36,948,500	3.7%	-12.3%	0.8%	2.80%
				<b>Budgeted Increase</b>			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 six months is that the General Fund sales and use tax is up by 1.9%. 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 six months, The PIF sales and use tax revenue increased by 1.9%, 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 six months, the Street Fund sales and use tax revenue increased by 0.8% 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 six months, the Open Space Fund sales and use tax revenue increased by 0.8% 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 six months, Public Safety sales and use tax revenue increased by 0.8%, below the 2.79% need to reach budget for 2020.

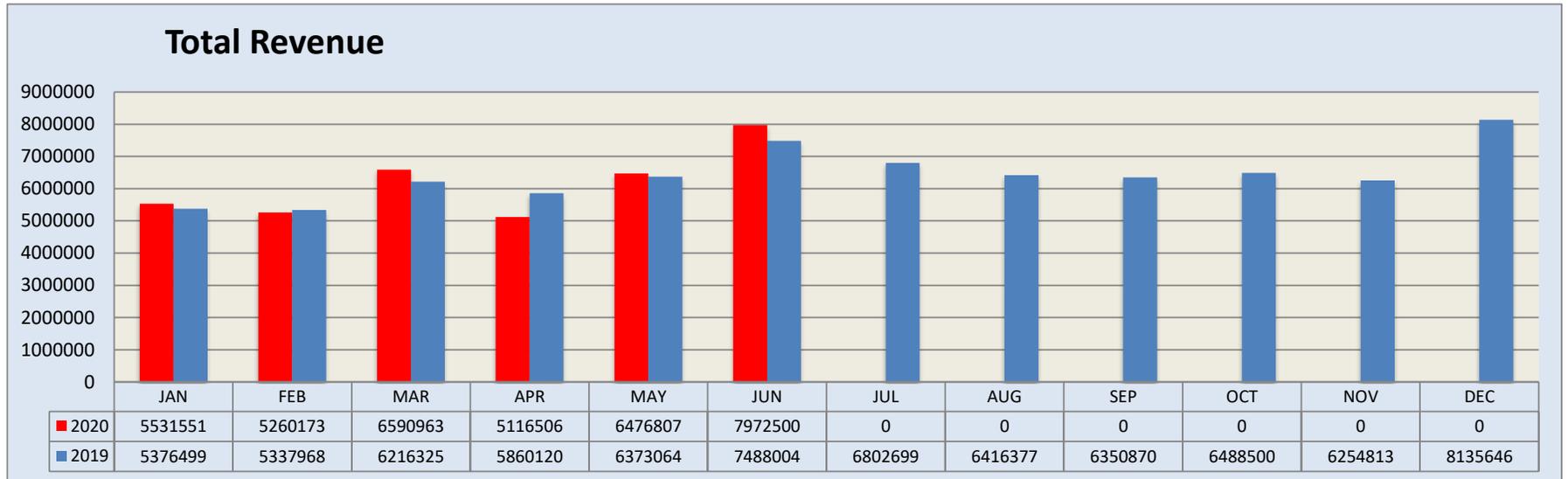
**LURA** For 2020, an amount of \$407,224 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax 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

	June 2020	June 2019	INC (DEC)	2020 YTD 2020	2019 YTD 2019	INC (DEC)
Active Accounts	10,083	11,365	(1,282)	10,083	11,365	(1,282)
Net Taxable Sales	177,297,178	166,066,033	6.8 %	882,588,668	859,292,373	2.7 %
<b>Net Sales Tax</b>	6,244,622	5,788,905	<b>7.9 %</b>	29,891,777	29,493,175	<b>1.4 %</b>
Delinquent Sales Tax	93,256	38,127	-	1,023,857	477,742	-
<b>Use Tax</b>	1,606,676	1,639,853	<b>(2.0) %</b>	5,696,514	6,359,509	<b>(10.4) %</b>
Delinquent Use Tax	0	9,328	-	71,445	215,282	-
Other Revenue*	27,946	11,791	-	264,907	106,272	-
<b>Total Revenue</b>	<b>7,972,500</b>	<b>7,488,004</b>	<b>6.5 %</b>	<b>36,948,500</b>	<b>36,651,980</b>	<b>0.8 %</b>



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

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

# SALES AND USE TAX

## June

## 2020

### ACCOUNT GROUPS

#### 01000 Apparel

	June 2020	June 2019	INC (DEC)	YTD 2020	YTD 2019	INC (DEC)
Active Accounts	85	96	(11)	85	96	(11)
Net Taxable Sales	3,043,568	3,397,461	(10.4) %	11,278,246	16,284,495	(30.7) %
<b>Net Sales Tax</b>	105,740	119,507	<b>(11.5) %</b>	383,499	569,822	<b>(32.7) %</b>
Delinquent Sales Tax	1,255	0	-	7,338	2,532	-
<b>Use Tax</b>	401	304	<b>31.9 %</b>	4,079	969	<b>320.9 %</b>
Delinquent Use Tax	0	0	-	23	0	-
Other Revenue	59	19	-	3,725	240	-
<b>Total Revenue</b>	<b>107,455</b>	<b>119,830</b>	<b>(10.3) %</b>	<b>398,664</b>	<b>573,563</b>	<b>(30.5) %</b>
% of Total Revenue	1.3 %	1.6 %	(0.3) %	1.1 %	1.6 %	(0.5) %

#### 02000 Automotive

Active Accounts	324	347	(23)	324	347	(23)
Net Taxable Sales	13,474,323	13,400,952	0.5 %	66,729,447	69,840,503	(4.5) %
<b>Net Sales Tax</b>	463,206	469,010	<b>(1.2) %</b>	2,318,945	2,409,906	<b>(3.8) %</b>
Delinquent Sales Tax	4,478	1,878	-	17,632	36,817	-
<b>Use Tax</b>	3,618	4,384	<b>(17.5) %</b>	18,730	19,763	<b>(5.2) %</b>
Delinquent Use Tax	0	0	-	0	109	-
Other Revenue	0	1,826	-	471	8,313	-
<b>Total Revenue</b>	<b>471,302</b>	<b>477,098</b>	<b>(1.2) %</b>	<b>2,355,778</b>	<b>2,474,908</b>	<b>(4.8) %</b>
% of Total Revenue	5.9 %	6.4 %	(0.5) %	6.4 %	6.8 %	(0.4) %

#### 03000 Food

Active Accounts	585	625	(40)	585	625	(40)
Net Taxable Sales	55,480,166	54,566,693	1.7 %	309,997,216	306,680,653	1.1 %
<b>Net Sales Tax</b>	1,896,450	1,909,151	<b>(0.7) %</b>	10,437,751	10,670,869	<b>(2.2) %</b>
Delinquent Sales Tax	47,606	12,557	-	332,580	71,907	-
<b>Use Tax</b>	12,904	15,386	<b>(16.1) %</b>	69,827	62,768	<b>11.2 %</b>
Delinquent Use Tax	0	0	-	35,316	4	-
Other Revenue	0	359	-	71,799	16,749	-
<b>Total Revenue</b>	<b>1,956,960</b>	<b>1,937,453</b>	<b>1.0 %</b>	<b>10,947,273</b>	<b>10,822,297</b>	<b>1.2 %</b>
% of Total Revenue	24.5 %	25.9 %	(1.4) %	29.6 %	29.5 %	0.1 %

# SALES AND USE TAX

## June

## 2020

### ACCOUNT GROUPS

	June 2020	June 2019	INC (DEC)	YTD 2020	YTD 2019	INC (DEC)
<b><u>04000 Home Furnishings</u></b>						
Active Accounts	323	319	4	323	319	4
Net Taxable Sales	4,409,334	5,221,694	(15.6) %	21,562,896	26,931,803	(19.9) %
<b>Net Sales Tax</b>	149,974	177,229	<b>(15.4) %</b>	735,036	928,359	<b>(20.8) %</b>
Delinquent Sales Tax	4,321	6,022	-	14,209	15,357	-
<b>Use Tax</b>	5,139	6,115	<b>(16.0) %</b>	11,256	15,146	<b>(25.7) %</b>
Delinquent Use Tax	0	0	-	0	101	-
Other Revenue	66	213	-	6,233	2,707	-
<b>Total Revenue</b>	<b>159,500</b>	<b>189,579</b>	<b>(15.9) %</b>	<b>766,734</b>	<b>961,670</b>	<b>(20.3) %</b>
% of Total Revenue	2.0 %	2.5 %	(0.5) %	2.1 %	2.6 %	(0.5) %

### **05000 General**

Active Accounts	815	758	57	815	758	57
Net Taxable Sales	38,507,234	32,066,347	20.1 %	188,653,276	167,322,309	12.7 %
<b>Net Sales Tax</b>	1,353,822	1,126,767	<b>20.2 %</b>	6,594,672	5,779,590	<b>14.1 %</b>
Delinquent Sales Tax	2,490	2,453	-	41,205	101,091	-
<b>Use Tax</b>	4,012	5,149	<b>(22.1) %</b>	24,219	33,359	<b>(27.4) %</b>
Delinquent Use Tax	0	0	-	13,898	7,065	-
Other Revenue	5,547	149	-	19,070	17,168	-
<b>Total Revenue</b>	<b>1,365,871</b>	<b>1,134,518</b>	<b>20.4 %</b>	<b>6,693,064</b>	<b>5,938,273</b>	<b>12.7 %</b>
% of Total Revenue	17.1 %	15.2 %	1.9 %	18.1 %	16.2 %	1.9 %

### **06000 Lodging**

Active Accounts	98	88	10	98	88	10
Net Taxable Sales	718,117	3,155,450	(77.2) %	4,966,014	11,726,411	(57.7) %
<b>Net Sales Tax</b>	25,138	110,623	<b>(77.3) %</b>	143,137	402,342	<b>(64.4) %</b>
Delinquent Sales Tax	0	0	-	17,610	0	-
<b>Use Tax</b>	9	1	<b>800.0 %</b>	419	211	<b>98.6 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	5,593	12	-
<b>Total Revenue</b>	<b>25,147</b>	<b>110,624</b>	<b>(77.3) %</b>	<b>166,759</b>	<b>402,565</b>	<b>(58.6) %</b>
% of Total Revenue	0.3 %	1.5 %	(1.2) %	0.5 %	1.1 %	(0.6) %

# SALES AND USE TAX

## June

## 2020

### ACCOUNT GROUPS

#### 07000 Lumber

	June 2020	June 2019	INC (DEC)	YTD 2020	YTD 2019	INC (DEC)
Active Accounts	2,902	3,879	(977)	2,902	3,879	(977)
Net Taxable Sales	21,265,127	16,338,774	30.2 %	80,127,123	72,007,965	11.3 %
<b>Net Sales Tax</b>	863,294	573,246	<b>50.6 %</b>	2,747,024	2,474,366	<b>11.0 %</b>
Delinquent Sales Tax	2,982	523	-	176,392	11,228	-
<b>Use Tax</b>	873,760	1,126,679	<b>(22.4) %</b>	2,725,391	3,148,426	<b>(13.4) %</b>
Delinquent Use Tax	0	0	-	0	10,936	-
Other Revenue	7,528	0	-	30,370	4,000	-
<b>Total Revenue</b>	<b>1,747,564</b>	<b>1,700,448</b>	<b>2.8 %</b>	<b>5,679,177</b>	<b>5,648,956</b>	<b>0.5 %</b>
% of Total Revenue	21.9 %	22.7 %	(0.8) %	15.4 %	15.4 %	0.0 %

#### 08000 Professional

Active Accounts	1,852	2,179	(327)	1,852	2,179	(327)
Net Taxable Sales	3,497,869	3,928,365	(11.0) %	16,478,031	15,892,405	3.7 %
<b>Net Sales Tax</b>	116,827	137,096	<b>(14.8) %</b>	501,460	459,527	<b>9.1 %</b>
Delinquent Sales Tax	5,587	0	-	58,209	9,151	-
<b>Use Tax</b>	93,411	64,025	<b>45.9 %</b>	165,604	156,481	<b>5.8 %</b>
Delinquent Use Tax	0	0	-	22,208	917	-
Other Revenue	6,766	0	-	18,329	4,564	-
<b>Total Revenue</b>	<b>222,591</b>	<b>201,121</b>	<b>10.7 %</b>	<b>765,810</b>	<b>630,640</b>	<b>21.4 %</b>
% of Total Revenue	2.8 %	2.7 %	0.1 %	2.1 %	1.7 %	0.4 %

#### 09000 Public Utility

Active Accounts	338	330	8	338	330	8
Net Taxable Sales	11,049,648	10,841,458	1.9 %	69,815,891	72,878,721	(4.2) %
<b>Net Sales Tax</b>	389,007	370,116	<b>5.1 %</b>	2,406,019	2,549,772	<b>(5.6) %</b>
Delinquent Sales Tax	0	1,663	-	50,961	1,663	-
<b>Use Tax</b>	4,100	4,363	<b>(6.0) %</b>	36,069	25,246	<b>42.9 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	4,125	0	-	18,257	173	-
<b>Total Revenue</b>	<b>397,232</b>	<b>376,142</b>	<b>5.6 %</b>	<b>2,511,306</b>	<b>2,576,854</b>	<b>(2.5) %</b>
% of Total Revenue	5.0 %	5.0 %	0.0 %	6.8 %	7.0 %	(0.2) %

# SALES AND USE TAX

June

2020

## ACCOUNT GROUPS

### 10000 Unclassified

	June 2020	June 2019	INC (DEC)	YTD 2020	YTD 2019	INC (DEC)
Active Accounts	2,392	2,362	30	2,392	2,362	30
Net Taxable Sales	23,822,907	20,964,304	13.6 %	97,814,866	87,522,863	11.8 %
<b>Net Sales Tax</b>	812,259	726,451	<b>11.8 %</b>	3,328,774	2,845,611	<b>17.0 %</b>
Delinquent Sales Tax	23,152	7,380	-	94,649	216,925	-
<b>Use Tax</b>	20,729	47,129	<b>(56.0) %</b>	228,276	205,893	<b>10.9 %</b>
Delinquent Use Tax	0	6,000	-	0	126,758	-
Other Revenue	3,076	3,779	-	20,652	36,570	-
<b>Total Revenue</b>	<b>859,216</b>	<b>790,739</b>	<b>8.7 %</b>	<b>3,672,351</b>	<b>3,431,757</b>	<b>7.0 %</b>
% of Total Revenue	10.8 %	10.6 %	0.2 %	9.9 %	9.4 %	0.5 %

### 11000 Home Occupations

Active Accounts	167	167	0	167	167	0
Net Taxable Sales	959,335	848,273	13.1 %	3,935,979	3,910,026	0.7 %
<b>Net Sales Tax</b>	33,021	29,469	<b>12.1 %</b>	133,071	129,507	<b>2.8 %</b>
Delinquent Sales Tax	0	0	-	1,358	5,420	-
<b>Use Tax</b>	18	1	<b>1,700.0 %</b>	33	20	<b>65.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	1,658	1,720	-
<b>Total Revenue</b>	<b>33,039</b>	<b>29,470</b>	<b>12.1 %</b>	<b>136,120</b>	<b>136,667</b>	<b>(0.4) %</b>
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.4 %	0.4 %	0.0 %

### 12000 Manufacturing

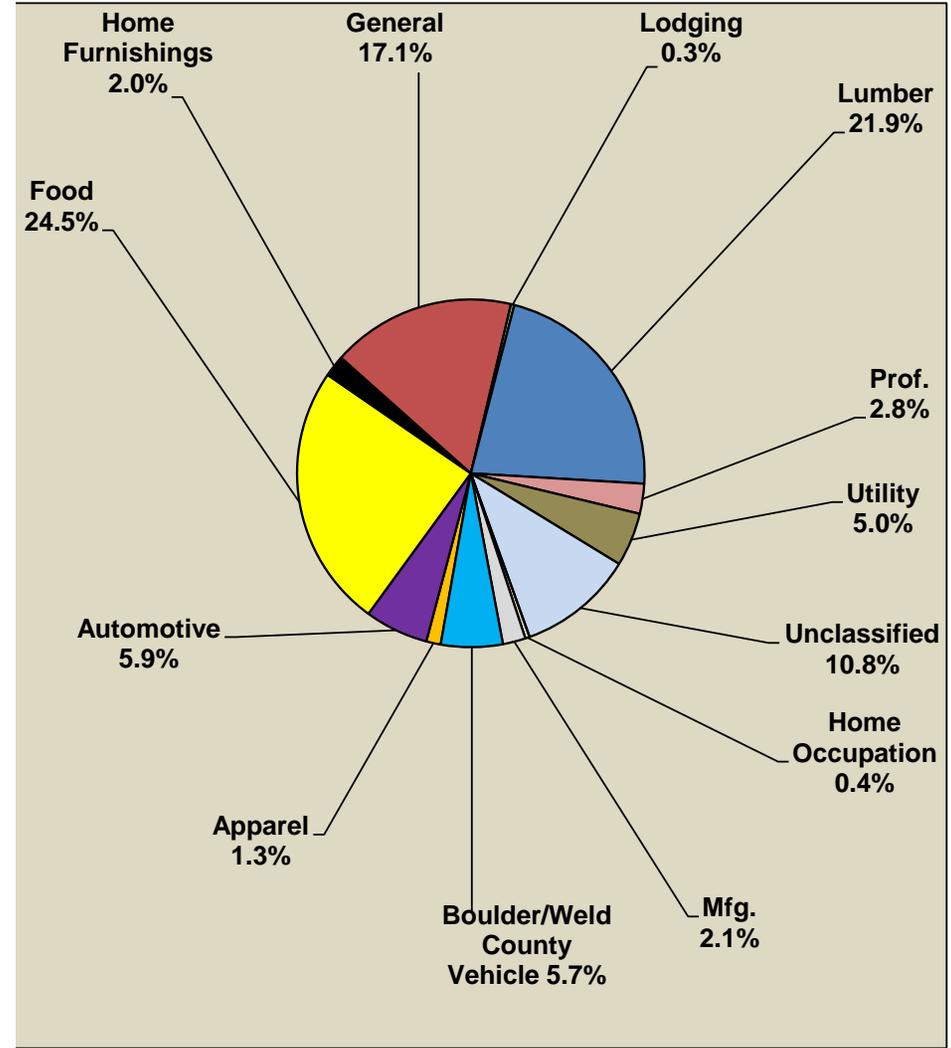
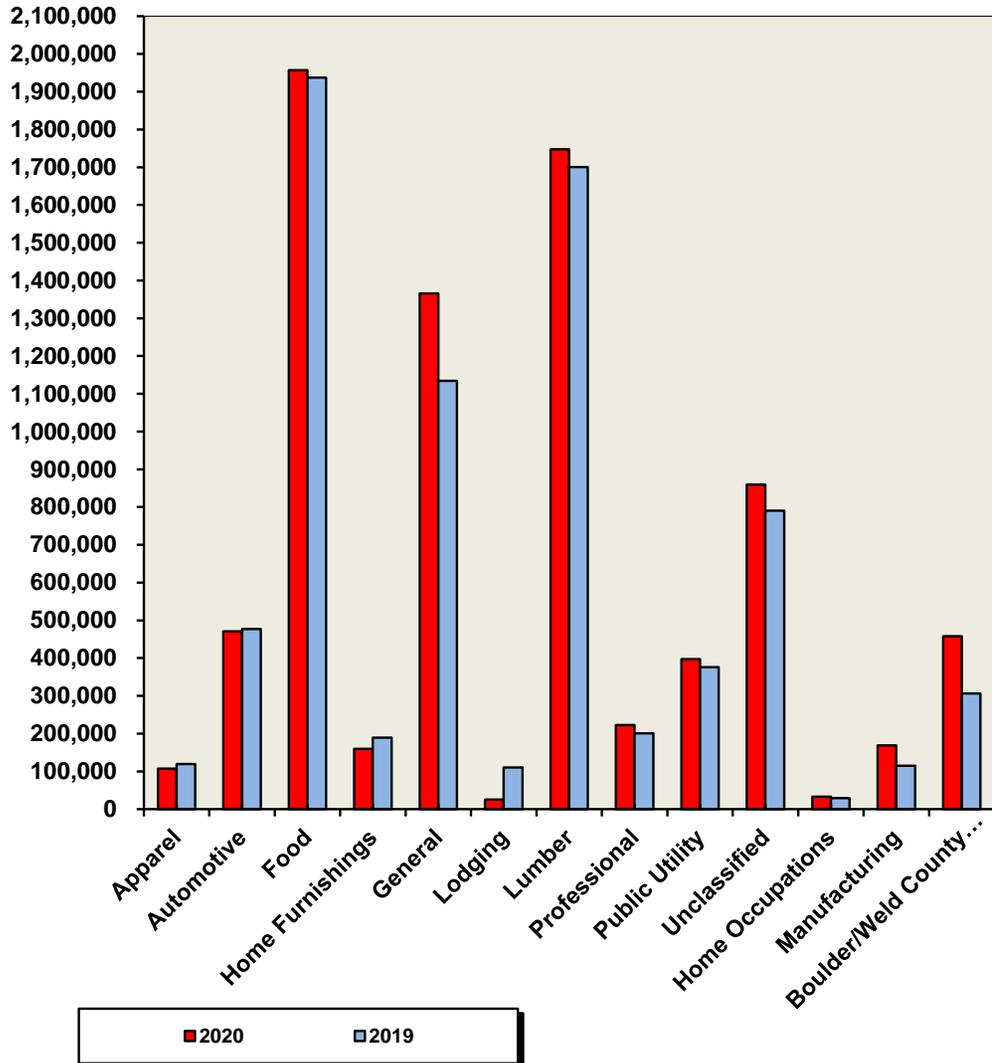
Active Accounts	201	214	(13)	201	214	(13)
Net Taxable Sales	1,069,550	1,336,262	(20.0) %	11,229,683	8,294,219	35.4 %
<b>Net Sales Tax</b>	35,884	40,240	<b>(10.8) %</b>	162,389	273,504	<b>(40.6) %</b>
Delinquent Sales Tax	1,385	5,651	-	211,714	5,651	-
<b>Use Tax</b>	130,839	60,229	<b>117.2 %</b>	458,464	466,921	<b>(1.8) %</b>
Delinquent Use Tax	0	3,328	-	0	69,392	-
Other Revenue	779	5,446	-	68,750	14,056	-
<b>Total Revenue</b>	<b>168,887</b>	<b>114,894</b>	<b>47.0 %</b>	<b>901,317</b>	<b>829,524</b>	<b>8.7 %</b>
% of Total Revenue	2.1 %	1.5 %	0.6 %	2.4 %	2.3 %	0.1 %

### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	457,736	306,088	<b>49.5 %</b>	1,954,147	2,224,306	<b>(12.1) %</b>
% of Total Revenue	5.7 %	4.1 %	1.6 %	5.3 %	6.1 %	(0.8) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**June**  
**2020**



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		June 2020		INCR/ (DECR)	YTD 2020	YTD 2019	INCR/ (DECR)
			June 2020	June 2019				
Apparel 01000	85	Net Taxable Sales	3,043,568	3,397,461	(10.4) %	11,278,246	16,284,495	(30.7) %
		Total Revenue	107,455	119,830	(10.3) %	398,664	573,563	(30.5) %
Automotive 02000	324	Net Taxable Sales	13,474,323	13,400,952	0.5 %	66,729,447	69,840,503	(4.5) %
		Total Revenue	471,302	477,098	(1.2) %	2,355,778	2,474,908	(4.8) %
Food 03000	585	Net Taxable Sales	55,480,166	54,566,693	1.7 %	309,997,216	306,680,653	1.1 %
		Total Revenue	1,956,960	1,937,453	1.0 %	10,947,273	10,822,297	1.2 %
Home Furnishings 04000	323	Net Taxable Sales	4,409,334	5,221,694	(15.6) %	21,562,896	26,931,803	(19.9) %
		Total Revenue	159,500	189,579	(15.9) %	766,734	961,670	(20.3) %
General 05000	815	Net Taxable Sales	38,507,234	32,066,347	20.1 %	188,653,276	167,322,309	12.7 %
		Total Revenue	1,365,871	1,134,518	20.4 %	6,693,064	5,938,273	12.7 %
Lodging 06000	98	Net Taxable Sales	718,117	3,155,450	(77.2) %	4,966,014	11,726,411	(57.7) %
		Total Revenue	25,147	110,624	(77.3) %	166,759	402,565	(58.6) %
Lumber 07000	2,902	Net Taxable Sales	21,265,127	16,338,774	30.2 %	80,127,123	72,007,965	11.3 %
		Total Revenue	1,747,564	1,700,448	2.8 %	5,679,177	5,648,956	0.5 %
Professional 08000	1,852	Net Taxable Sales	3,497,869	3,928,365	(11.0) %	16,478,031	15,892,405	3.7 %
		Total Revenue	222,591	201,121	10.7 %	765,810	630,640	21.4 %
Public Utility 09000	338	Net Taxable Sales	11,049,648	10,841,458	1.9 %	69,815,891	72,878,721	(4.2) %
		Total Revenue	397,232	376,142	5.6 %	2,511,306	2,576,854	(2.5) %
Unclassified 10000	2,392	Net Taxable Sales	23,822,907	20,964,304	13.6 %	97,814,866	87,522,863	11.8 %
		Total Revenue	859,216	790,739	8.7 %	3,672,351	3,431,757	7.0 %
Home Occupations 11000	167	Net Taxable Sales	959,335	848,273	13.1 %	3,935,979	3,910,026	0.7 %
		Total Revenue	33,039	29,470	12.1 %	136,120	136,667	(0.4) %
Manufacturing 12000	201	Net Taxable Sales	1,069,550	1,336,262	(20.0) %	11,229,683	8,294,219	35.4 %
		Total Revenue	168,887	114,894	47.0 %	901,317	829,524	8.7 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	457,736	306,088	49.5 %	1,954,147	2,224,306	(12.1) %
GRAND TOTALS	10,084	Net Taxable Sales	177,297,178	166,066,033	6.8 %	882,588,668	859,292,373	2.7 %
		Total Revenue	7,972,500	7,488,004	6.5 %	36,948,500	36,651,980	0.8 %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

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

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

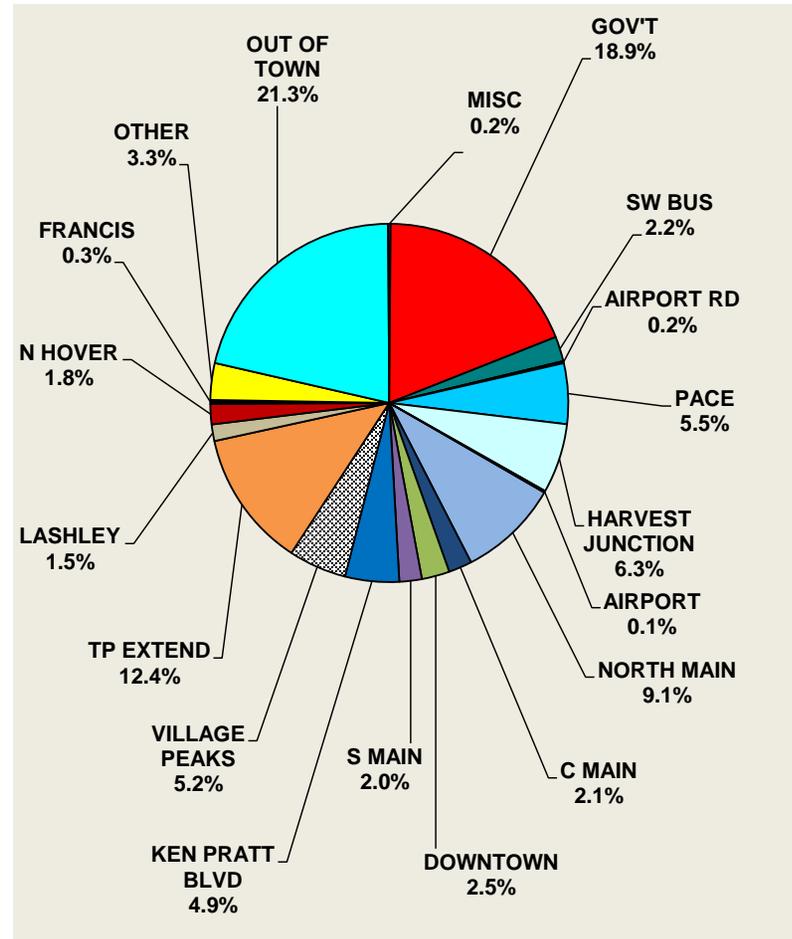
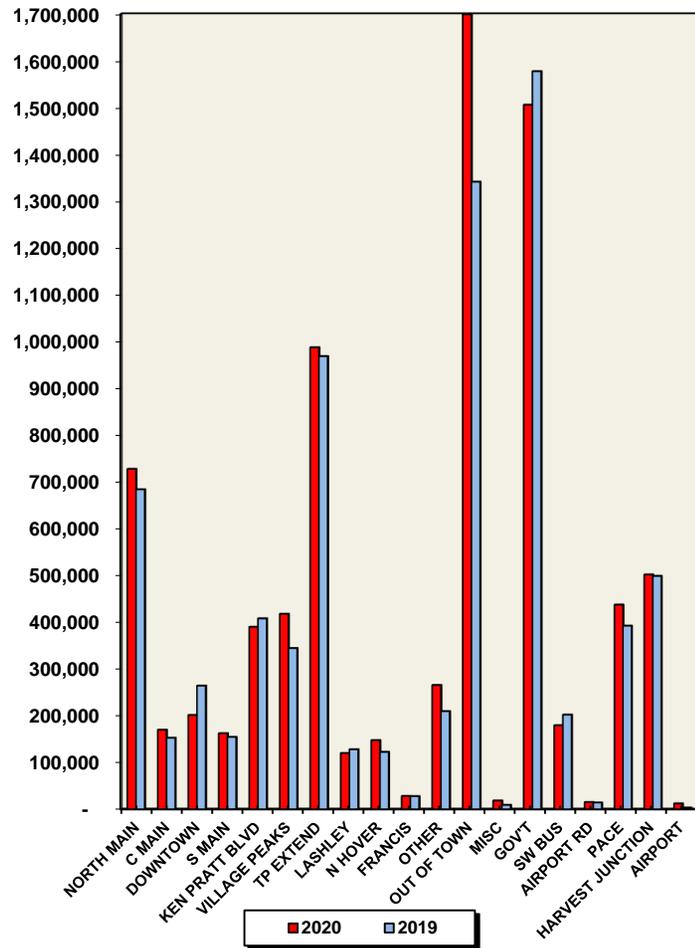
June

2020

LOCATION		% OF TOTAL	June 2020	June 2019	INCR/ (DECR)	YTD 2020	YTD 2019	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.7%	20,825,351	19,173,128	8.6 %	111,039,368	101,043,402	9.9 %
	Total Revenue	9.1%	726,460	682,925	6.4 %	3,889,505	3,580,250	8.6 %
CENTRAL MAIN	Net Taxable Sales	2.7%	4,843,609	4,316,784	12.2 %	23,846,979	23,600,281	1.0 %
	Total Revenue	2.1%	169,021	151,917	11.3 %	830,046	834,637	(0.6) %
DOWNTOWN	Net Taxable Sales	3.2%	5,709,926	7,189,796	(20.6) %	27,514,672	37,621,626	(26.9) %
	Total Revenue	2.5%	200,450	262,999	(23.8) %	993,629	1,315,699	(24.5) %
SOUTH MAIN	Net Taxable Sales	2.6%	4,542,345	4,345,502	4.5 %	21,784,767	23,004,071	(5.3) %
	Total Revenue	2.0%	161,562	153,769	5.1 %	770,977	816,317	(5.6) %
KEN PRATT BOULEVARD	Net Taxable Sales	6.1%	10,727,367	11,273,119	(4.8) %	53,632,448	61,497,439	(12.8) %
	Total Revenue	4.9%	388,745	406,787	(4.4) %	1,923,774	2,205,544	(12.8) %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.6%	11,712,059	9,614,388	21.8 %	67,019,645	57,061,943	17.5 %
	Total Revenue	5.2%	416,651	343,245	21.4 %	2,395,643	2,028,110	18.1 %
TW PKS SQ EXTENDED	Net Taxable Sales	15.7%	27,835,301	27,233,185	2.2 %	145,566,524	143,073,261	1.7 %
	Total Revenue	12.4%	986,650	967,706	2.0 %	5,200,545	5,053,574	2.9 %
LASHLEY	Net Taxable Sales	1.9%	3,374,074	3,560,115	(5.2) %	19,111,774	18,376,459	4.0 %
	Total Revenue	1.5%	119,328	127,322	(6.3) %	681,079	659,855	3.2 %
NORTH HOVER	Net Taxable Sales	2.3%	4,018,574	3,444,594	16.7 %	22,616,226	19,573,165	15.5 %
	Total Revenue	1.8%	146,764	121,828	20.5 %	804,455	691,074	16.4 %
FRANCIS	Net Taxable Sales	0.4%	797,582	781,018	2.1 %	4,440,067	4,481,702	(0.9) %
	Total Revenue	0.3%	27,829	27,429	1.5 %	154,440	157,787	(2.1) %
ALL OTHERS	Net Taxable Sales	3.0%	5,249,982	4,772,197	10.0 %	22,633,497	20,890,072	8.3 %
	Total Revenue	3.3%	264,277	208,536	26.7 %	1,004,594	1,011,264	(0.7) %
OUT OF TOWN	Net Taxable Sales	24.7%	43,743,541	37,001,021	18.2 %	185,976,402	171,412,548	8.5 %
	Total Revenue	21.3%	1,698,711	1,340,759	26.7 %	6,842,311	6,233,773	9.8 %
MISCELLANEOUS	Net Taxable Sales	0.2%	414,709	256,003	62.0 %	2,181,681	1,891,492	15.3 %
	Total Revenue	0.2%	18,181	8,885	104.6 %	99,893	68,208	46.5 %
CITY, BLDR CO	Net Taxable Sales	3.0%	5,275,033	4,455,414	18.4 %	29,411,294	27,138,734	8.4 %
	Total Revenue	18.9%	1,505,418	1,577,052	(4.5) %	5,652,153	6,283,334	(10.0) %
SW BUSINESS	Net Taxable Sales	0.8%	1,495,698	3,129,609	(52.2) %	15,465,927	16,288,216	(5.0) %
	Total Revenue	2.2%	178,560	201,124	(11.2) %	946,841	1,031,566	(8.2) %
AIRPORT ROAD	Net Taxable Sales	0.2%	414,043	396,471	4.4 %	2,058,677	2,399,402	(14.2) %
	Total Revenue	0.2%	14,871	13,886	7.1 %	143,542	84,054	70.8 %
PACE	Net Taxable Sales	6.9%	12,163,741	11,064,190	9.9 %	69,472,629	61,818,042	12.4 %
	Total Revenue	5.5%	436,261	391,161	11.5 %	2,500,367	2,182,856	14.5 %
HARVEST JUNCTION	Net Taxable Sales	8.0%	14,112,460	13,991,949	0.9 %	58,637,568	67,944,104	(13.7) %
	Total Revenue	6.3%	500,807	497,652	0.6 %	2,095,370	2,403,568	(12.8) %
AIRPORT	Net Taxable Sales	0.0%	41,783	67,550	(38.1) %	178,523	176,413	1.2 %
	Total Revenue	0.1%	11,954	3,022	295.6 %	19,336	10,510	84.0 %
TOTALS	Net Taxable Sales	100%	177,297,178	166,066,033	6.8 %	882,588,668	859,292,372	2.7 %
	Total Revenue	100%	7,972,500	7,488,004	6.5 %	36,948,500	36,651,980	0.8 %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

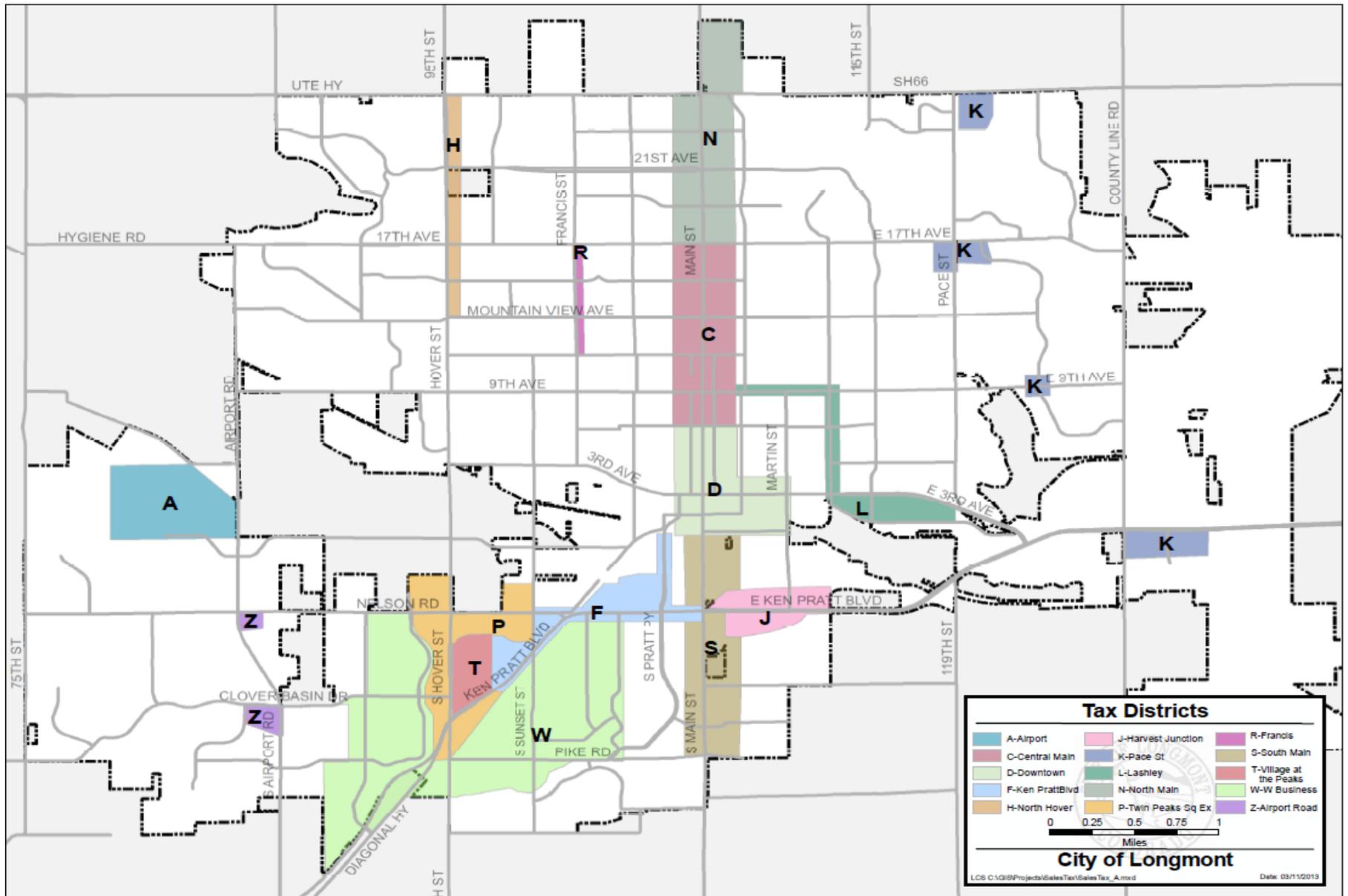
For The Month Of  
**June**  
**2020**



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

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



# LODGERS TAX

June

2020

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	<b>2020 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2019 MONTHLY</b>	<b>2020 YTD</b>	<b>PERCENT CHANGE</b>	<b>2019 YTD</b>
<b>January</b>	19,801	(18.5) %	24,304	19,801	(18.5) %	24,304
<b>February</b>	19,614	(13.9) %	22,778	39,414	(16.3) %	47,082
<b>March</b>	15,080	(56.1) %	34,359	54,495	(33.1) %	81,441
<b>April *</b>	7,223	(77.9) %	32,723	61,718	(45.9) %	114,164
<b>May</b>	12,980	(72.6) %	47,358	74,698	(53.8) %	161,522
<b>June</b>	11,894	(79.0) %	56,676	86,591	(60.3) %	218,199
<b>July</b>		0.0 %			0.0 %	
<b>August</b>		0.0 %			0.0 %	
<b>September</b>		0.0 %			0.0 %	
<b>October</b>		0.0 %			0.0 %	
<b>November</b>		0.0 %			0.0 %	
<b>December</b>		0.0 %			0.0 %	
<b>Total</b>	<b><u>\$ 86,591</u></b>	(60.3) %	<b><u>\$ 218,199</u></b>			

# SPECIAL MARIJUANA TAX

June  
2020

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