

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**July 2021**

#### SUMMARY

Total Taxes This Month:	\$	<b>7,794,601</b>
Compared to Last Year:		<b>6,906,880</b>
Percentage change:		<b>12.9%</b>

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

July 2021

## Overview

**Month of July:** Total Sales and Use Tax for the month of July increased overall by 12.9% compared to last year. Current Sales Tax collection increased by 19.1% and current Use Tax collection decreased 10.9%.

**Year to Date:** Total Sales and Use Tax through July increased by 14.1% for 2021. The Sales Tax component increased by 16.8% and the Use Tax component increased by 0.6%.

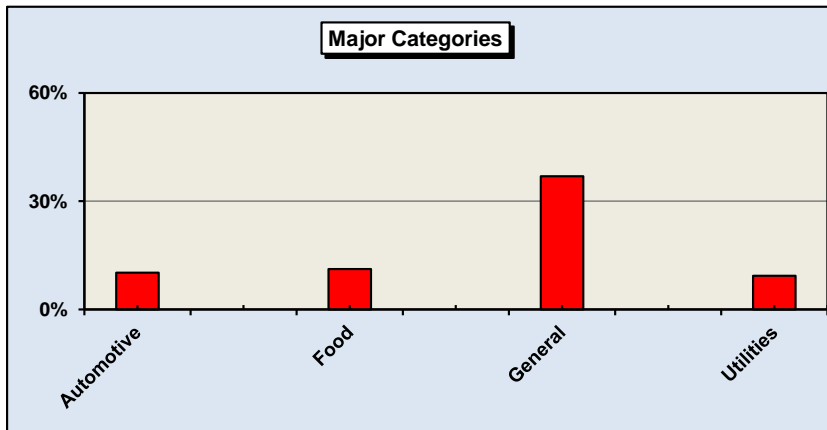
**Important note in understanding year-to-year comparative basis within this report:**

**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 2020-2021 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 2020 to 2021 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.

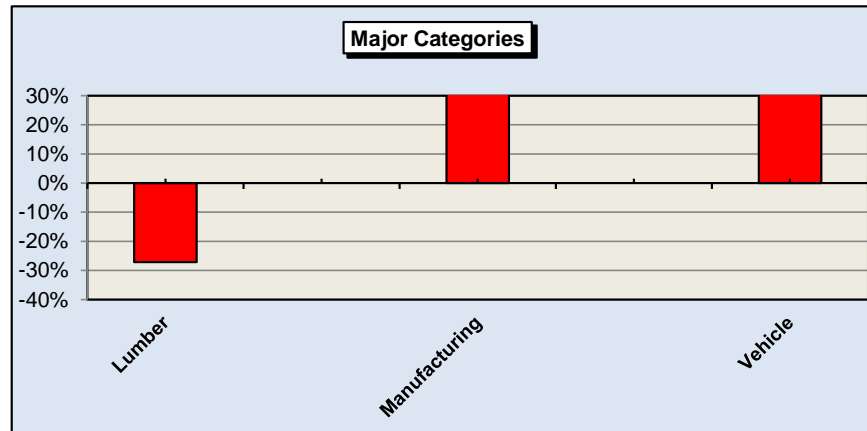
## Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases, respectively of 10.2%, 11.2%, 36.9%, and 9.3%, when compared to 2020 year to date.



## Use Tax Activity

The *Manufacturing* and *Vehicle* categories showed increases of 52.1% and 32.6%, respectively. While the *Lumber* category showed a decrease of 27.2% when compared to 2020 year to date.

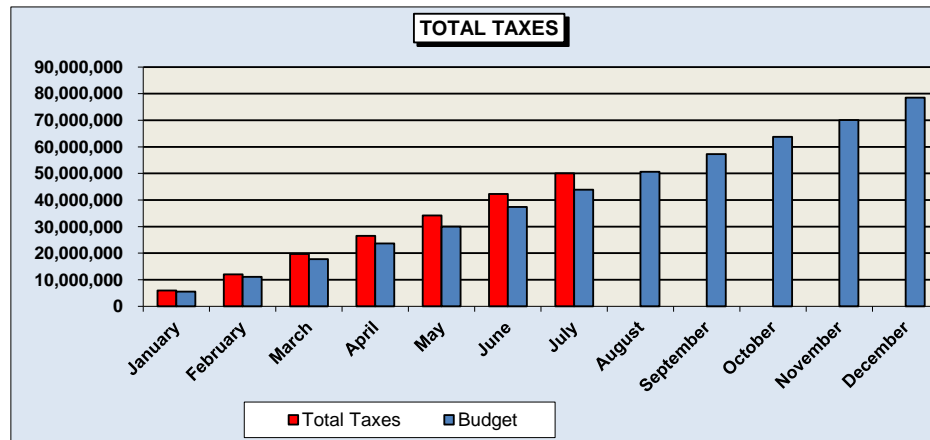


# SALES & USE TAX - BUDGET TO ACTUAL

July  
2021

	Sales & Use 2021 BUDGET	Cumulative Sales & Use 2021 BUDGET	Cumulative % of 2021 Budget	Sales Tax 2021 ACTUAL	Use Tax 2021 ACTUAL	Total 2021 ACTUAL
January	5,566,267	5,566,267	7.1	5,198,493	756,151	5,954,644
February	5,497,625	11,063,892	14.1	5,097,610	937,631	6,035,241
March	6,685,180	17,749,072	22.6	6,635,709	1,038,090	7,673,799
April	5,875,688	23,624,761	30.1	5,918,381	945,181	6,863,561
May	6,384,030	30,008,791	38.2	6,416,369	1,256,035	7,672,403
June	7,373,661	37,382,452	47.6	7,008,631	1,048,956	8,057,587
July	6,472,124	43,854,576	55.8	6,555,520	1,239,082	7,794,601
August	6,778,786	50,633,362	64.5			-
September	6,667,114	57,300,476	73.0			-
October	6,479,315	63,779,791	81.2			-
November	6,282,653	70,062,444	89.2			-
December	8,465,973	78,528,417	100.0			-

\$ 78,528,417 \$ 42,830,712 7,221,125 50,051,837



**Revenue Growth Per Fund / Current Year to Previous Year  
July 2021**

	2020 YTD Sales Tax	2020 YTD Use Tax	2020 YTD Total	2021 YTD Sales Tax	2021 YTD Use Tax	2021 YTD Total	Sales Tax % Change 2020-2021	Use Tax % Change 2020-2021	Total % Change 2020-2021	% Change needed to reach budget
General Fund	17,455,960	3,455,809	20,911,769	20,489,761	3,477,591	23,967,352	17.4%	0.6%	14.61%	-2.47%
PIF Fund	3,080,425	609,849	3,690,274	3,615,834	613,666	4,229,500	17.4%	0.6%	14.61%	-2.47%
Streets Fund	7,793,083	1,524,621	9,317,704	9,100,011	1,534,226	10,634,237	16.8%	0.6%	14.13%	-2.65%
Open Space	2,078,166	406,566	2,484,732	2,426,669	409,135	2,835,804	16.8%	0.6%	14.13%	-2.65%
Public Safety	6,026,707	1,179,041	7,205,747	7,037,350	1,186,507	8,223,857	16.8%	0.6%	14.13%	-2.65%
LURA	245,155	-	245,155	161,087	-	161,087	-34.3%	0.0%	-34.3%	-25.00%
All Funds Total	36,679,495	7,175,885	43,855,380	42,830,712	7,221,125	50,051,837	16.8%	0.6%	14.1%	-2.65%
Budgeted Increase							-1.63%	-8.17%	-2.65%	

**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 seventh months is that the General Fund sales and use tax is up by 14.61%. The 2021 budget only relies on a 2.47% decrease in sales and use tax revenue.

**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 seventh months, The PIF sales and use tax revenue increased by 14.61%. The 2021 budget only relies on a 2.47% decrease in sales and use tax revenue.

**Streets Fund** The Street Fund portion of the total 3.53% sales and use tax rate is 0.75%. After seventh months, the Street Fund sales and use tax revenue increased by 14.13%. The 2021 budget only relies on a 2.65% decrease in sales and use tax revenue.

**Open Space** The Open Space Fund portion of the total 3.53% sales and use tax rates is 0.20%. After seventh months, the Open Space Fund sales and use tax revenue increased by 14.13%. The 2021 budget only relies on a 2.65% decrease in sales and use tax revenue.

**Public Safety** The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After seventh months, Public Safety sales and use tax revenue increased by 14.13%. The 2021 budget only relies on a 2.65% decrease in sales and use tax revenue.

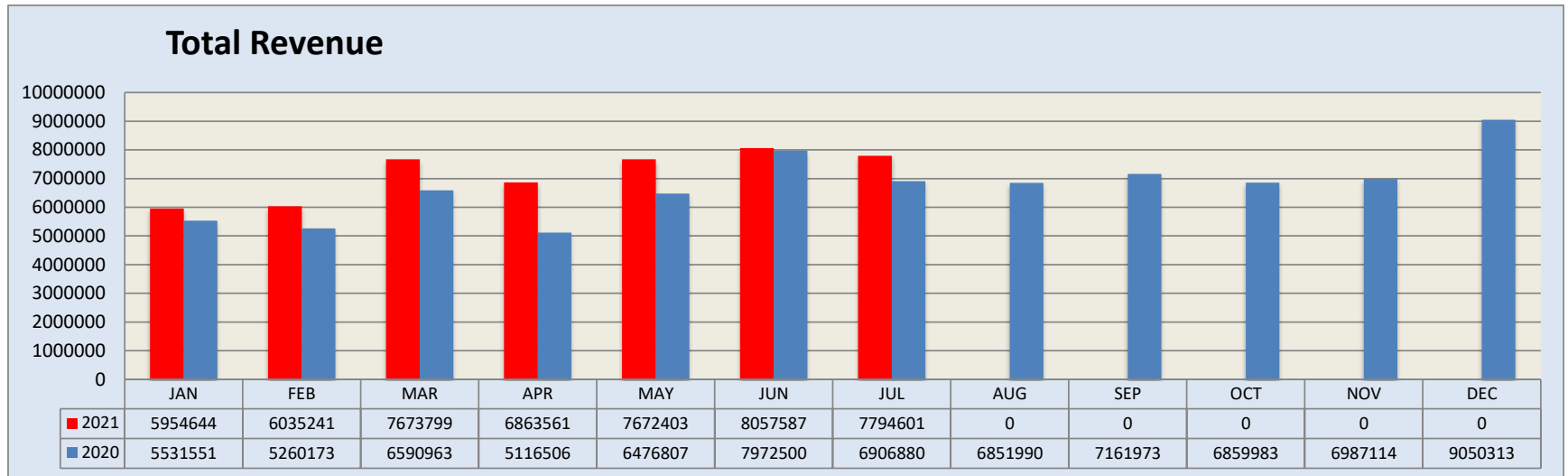
**LURA** For 2021, an amount of \$275,033 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax 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 2020. In 2021, .19% 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 2021	July 2020	INC (DEC)	2021 YTD	2020 YTD	INC (DEC)
Active Accounts	8,789	10,108	(1,319)	8,789	10,108	(1,319)
Net Taxable Sales	184,983,935	157,853,257	17.2 %	1,207,001,011	1,040,441,925	16.0 %
<b>Net Sales Tax</b>	6,432,571	5,403,038	<b>19.1 %</b>	42,025,995	35,294,815	<b>19.1 %</b>
Delinquent Sales Tax	100,036	84,934	-	635,362	1,108,791	-
<b>Use Tax</b>	1,235,533	1,386,474	<b>(10.9) %</b>	7,012,899	7,082,988	<b>(1.0) %</b>
Delinquent Use Tax	3,548	21,452	-	208,226	92,897	-
Other Revenue*	22,913	10,982	-	169,354	275,889	-
<b>Total Revenue</b>	<b>7,794,601</b>	<b>6,906,880</b>	<b>12.9 %</b>	<b>50,051,836</b>	<b>43,855,380</b>	<b>14.1 %</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

July

2021

## ACCOUNT GROUPS

### 01000 Apparel

	July 2021	July 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	93	85	8	93	85	8
Net Taxable Sales	3,611,259	2,569,630	40.5 %	23,318,687	13,847,876	68.4 %
<b>Net Sales Tax</b>	125,217	87,659	<b>42.8 %</b>	808,083	471,158	<b>71.5 %</b>
Delinquent Sales Tax	1,691	2,637	-	5,720	9,975	-
<b>Use Tax</b>	114	247	<b>(53.8) %</b>	851	4,326	<b>(80.3) %</b>
Delinquent Use Tax	3,258	0	-	3,274	23	-
Other Revenue	1,191	202	-	1,886	3,927	-
<b>Total Revenue</b>	<b>131,471</b>	<b>90,745</b>	<b>44.9 %</b>	<b>819,814</b>	<b>489,409</b>	<b>67.5 %</b>
% of Total Revenue	1.7 %	1.3 %	0.4 %	1.6 %	1.1 %	0.5 %

### 02000 Automotive

Active Accounts	348	324	24	348	324	24
Net Taxable Sales	14,285,094	12,893,858	10.8 %	91,289,191	79,623,305	14.7 %
<b>Net Sales Tax</b>	477,066	449,417	<b>6.2 %</b>	3,050,254	2,768,362	<b>10.2 %</b>
Delinquent Sales Tax	9,332	1,070	-	141,574	18,702	-
<b>Use Tax</b>	2,217	7,110	<b>(68.8) %</b>	15,576	25,840	<b>(39.7) %</b>
Delinquent Use Tax	0	0	-	531	0	-
Other Revenue	0	0	-	24,697	471	-
<b>Total Revenue</b>	<b>488,615</b>	<b>457,597</b>	<b>6.8 %</b>	<b>3,232,632</b>	<b>2,813,375</b>	<b>14.9 %</b>
% of Total Revenue	6.3 %	6.6 %	(0.3) %	6.5 %	6.4 %	0.1 %

### 03000 Food

Active Accounts	655	585	70	655	585	70
Net Taxable Sales	60,769,047	55,258,929	10.0 %	391,509,935	365,256,145	7.2 %
<b>Net Sales Tax</b>	2,130,154	1,916,100	<b>11.2 %</b>	13,739,254	12,353,851	<b>11.2 %</b>
Delinquent Sales Tax	34,931	29,515	-	163,466	362,095	-
<b>Use Tax</b>	15,222	9,201	<b>65.4 %</b>	91,786	79,028	<b>16.1 %</b>
Delinquent Use Tax	54	0	-	54	35,316	-
Other Revenue	12,871	1,171	-	66,850	72,970	-
<b>Total Revenue</b>	<b>2,193,232</b>	<b>1,955,987</b>	<b>12.1 %</b>	<b>14,061,410</b>	<b>12,903,260</b>	<b>9.0 %</b>
% of Total Revenue	28.1 %	28.3 %	(0.2) %	28.1 %	29.4 %	(1.3) %

# SALES AND USE TAX

July

2021

## ACCOUNT GROUPS

### 04000 Home Furnishings

	July 2021	July 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	361	323	38	361	323	38
Net Taxable Sales	4,446,579	4,051,384	9.8 %	33,456,125	25,614,280	30.6 %
<b>Net Sales Tax</b>	154,815	136,348	<b>13.5 %</b>	1,163,446	871,384	<b>33.5 %</b>
Delinquent Sales Tax	1,002	1,572	-	5,716	15,781	-
<b>Use Tax</b>	235	1,159	<b>(79.7) %</b>	10,034	12,415	<b>(19.2) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3,815	0	-	4,008	6,233	-
<b>Total Revenue</b>	<b>159,867</b>	<b>139,079</b>	<b>14.9 %</b>	<b>1,183,204</b>	<b>905,813</b>	<b>30.6 %</b>
% of Total Revenue	2.1 %	2.0 %	0.1 %	2.4 %	2.1 %	0.3 %

### 05000 General

Active Accounts	1,048	816	232	1,048	816	232
Net Taxable Sales	44,750,642	35,498,535	26.1 %	306,290,211	224,151,811	36.6 %
<b>Net Sales Tax</b>	1,557,636	1,231,171	<b>26.5 %</b>	10,715,509	7,825,843	<b>36.9 %</b>
Delinquent Sales Tax	19,085	4,694	-	134,079	45,899	-
<b>Use Tax</b>	6,563	3,688	<b>78.0 %</b>	41,281	27,907	<b>47.9 %</b>
Delinquent Use Tax	5	15,326	-	12,219	29,224	-
Other Revenue	3,170	0	-	25,893	19,070	-
<b>Total Revenue</b>	<b>1,586,459</b>	<b>1,254,879</b>	<b>26.4 %</b>	<b>10,928,981</b>	<b>7,947,943</b>	<b>37.5 %</b>
% of Total Revenue	20.4 %	18.2 %	2.2 %	21.8 %	18.1 %	3.7 %

### 06000 Lodging

Active Accounts	142	100	42	142	100	42
Net Taxable Sales	3,305,387	1,047,104	215.7 %	11,843,538	6,013,118	97.0 %
<b>Net Sales Tax</b>	116,183	36,807	<b>215.7 %</b>	401,651	179,944	<b>123.2 %</b>
Delinquent Sales Tax	134	0	-	8,449	17,610	-
<b>Use Tax</b>	161	36	<b>347.2 %</b>	422	455	<b>(7.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	56	46	-	267	5,639	-
<b>Total Revenue</b>	<b>116,534</b>	<b>36,889</b>	<b>215.9 %</b>	<b>410,789</b>	<b>203,648</b>	<b>101.7 %</b>
% of Total Revenue	1.5 %	0.5 %	1.0 %	0.8 %	0.5 %	0.3 %

# SALES AND USE TAX

July

2021

## ACCOUNT GROUPS

### 07000 Lumber

	July 2021	July 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	861	2,908	(2,047)	861	2,908	(2,047)
Net Taxable Sales	14,404,798	13,957,833	3.2 %	97,533,432	94,084,956	3.7 %
<b>Net Sales Tax</b>	515,731	490,365	<b>5.2 %</b>	3,395,274	3,237,389	<b>4.9 %</b>
Delinquent Sales Tax	3,566	627	-	35,869	177,019	-
<b>Use Tax</b>	611,241	675,533	<b>(9.5) %</b>	2,477,003	3,400,924	<b>(27.2) %</b>
Delinquent Use Tax	0	0	-	275	0	-
Other Revenue	0	3	-	13,201	30,373	-
<b>Total Revenue</b>	<b>1,130,538</b>	<b>1,166,528</b>	<b>(3.1) %</b>	<b>5,921,622</b>	<b>6,845,705</b>	<b>(13.5) %</b>
% of Total Revenue	14.5 %	16.9 %	(2.4) %	11.8 %	15.6 %	(3.8) %

### 08000 Professional

Active Accounts	2,002	1,865	137	2,002	1,865	137
Net Taxable Sales	2,502,349	2,616,325	(4.4) %	21,173,527	19,094,356	10.9 %
<b>Net Sales Tax</b>	84,510	85,827	<b>(1.5) %</b>	722,769	587,287	<b>23.1 %</b>
Delinquent Sales Tax	4,140	5,836	-	19,963	64,045	-
<b>Use Tax</b>	(56,102)	23,328	<b>(340.5) %</b>	89,556	188,932	<b>(52.6) %</b>
Delinquent Use Tax	204	1	-	32,239	22,209	-
Other Revenue	1,251	1,129	-	9,536	19,458	-
<b>Total Revenue</b>	<b>34,003</b>	<b>116,121</b>	<b>(70.7) %</b>	<b>874,063</b>	<b>881,931</b>	<b>(0.9) %</b>
% of Total Revenue	0.4 %	1.7 %	(1.3) %	1.7 %	2.0 %	(0.3) %

### 09000 Public Utility

Active Accounts	376	337	39	376	337	39
Net Taxable Sales	12,217,157	12,522,186	(2.4) %	87,639,630	82,338,077	6.4 %
<b>Net Sales Tax</b>	429,335	408,046	<b>5.2 %</b>	3,075,997	2,814,065	<b>9.3 %</b>
Delinquent Sales Tax	866	30,627	-	11,416	81,588	-
<b>Use Tax</b>	5,197	9,891	<b>(47.5) %</b>	30,544	45,960	<b>(33.5) %</b>
Delinquent Use Tax	2	6,125	-	257	6,125	-
Other Revenue	132	8,332	-	702	26,589	-
<b>Total Revenue</b>	<b>435,532</b>	<b>463,021</b>	<b>(5.9) %</b>	<b>3,118,916</b>	<b>2,974,327</b>	<b>4.9 %</b>
% of Total Revenue	5.6 %	6.7 %	(1.1) %	6.2 %	6.8 %	(0.6) %



# SALES AND USE TAX

July

2021

## ACCOUNT GROUPS

### 10000 Unclassified

	July 2021	July 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	2,521	2,394	127	2,521	2,394	127
Net Taxable Sales	22,063,751	15,506,573	42.3 %	131,197,166	113,321,439	15.8 %
<b>Net Sales Tax</b>	<b>752,738</b>	<b>493,968</b>	<b>52.4 %</b>	<b>4,519,993</b>	<b>3,822,742</b>	<b>18.2 %</b>
Delinquent Sales Tax	22,329	8,356	-	96,924	103,005	-
<b>Use Tax</b>	<b>38,632</b>	<b>45,537</b>	<b>(15.2) %</b>	<b>142,657</b>	<b>273,813</b>	<b>(47.9) %</b>
Delinquent Use Tax	25	0	-	91,245	0	-
Other Revenue	0	0	-	12,069	20,652	-
<b>Total Revenue</b>	<b>813,724</b>	<b>547,861</b>	<b>48.5 %</b>	<b>4,862,888</b>	<b>4,220,212</b>	<b>15.2 %</b>
% of Total Revenue	10.4 %	7.9 %	2.5 %	9.7 %	9.6 %	0.1 %

### 11000 Home Occupations

Active Accounts	169	168	1	169	168	1
Net Taxable Sales	578,249	644,009	(10.2) %	4,755,633	4,579,988	3.8 %
<b>Net Sales Tax</b>	<b>20,005</b>	<b>22,344</b>	<b>(10.5) %</b>	<b>162,032</b>	<b>155,415</b>	<b>4.3 %</b>
Delinquent Sales Tax	494	0	-	2,481	1,358	-
<b>Use Tax</b>	<b>0</b>	<b>0</b>	<b>0.0 %</b>	<b>13</b>	<b>33</b>	<b>(60.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	52	57	-	82	1,715	-
<b>Total Revenue</b>	<b>20,551</b>	<b>22,401</b>	<b>(8.3) %</b>	<b>164,608</b>	<b>158,521</b>	<b>3.8 %</b>
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.4 %	(0.1) %

### 12000 Manufacturing

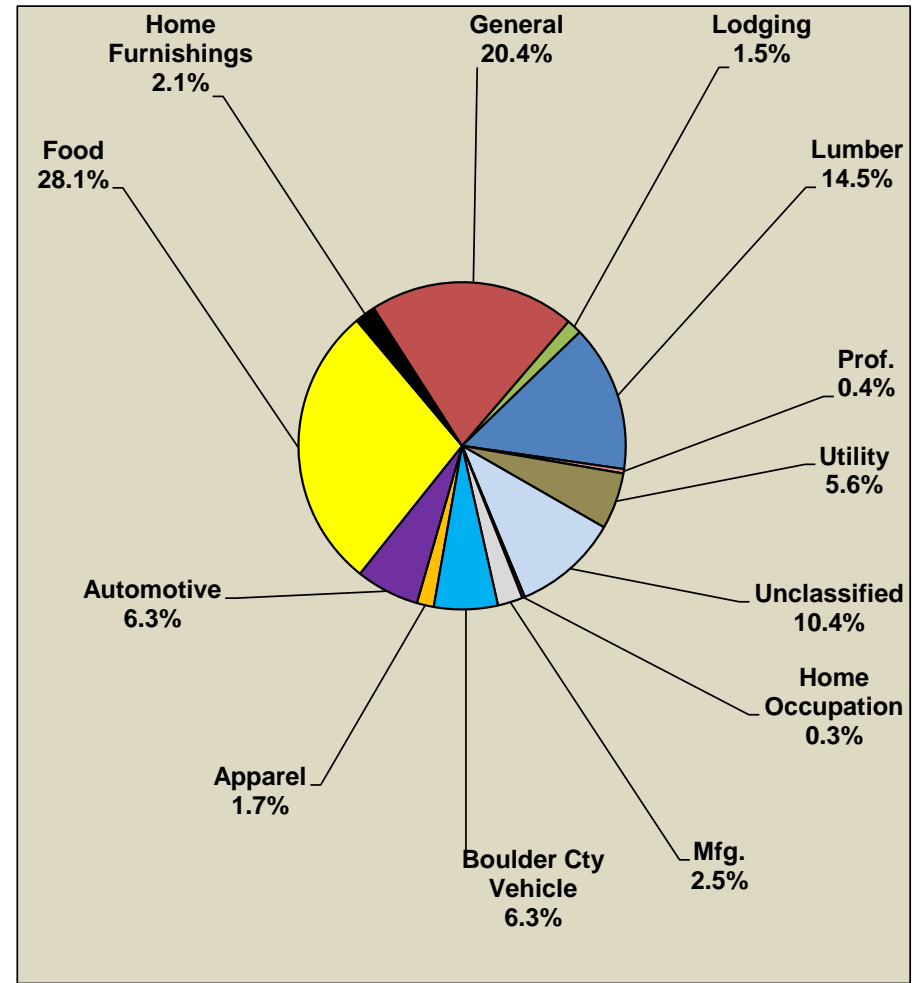
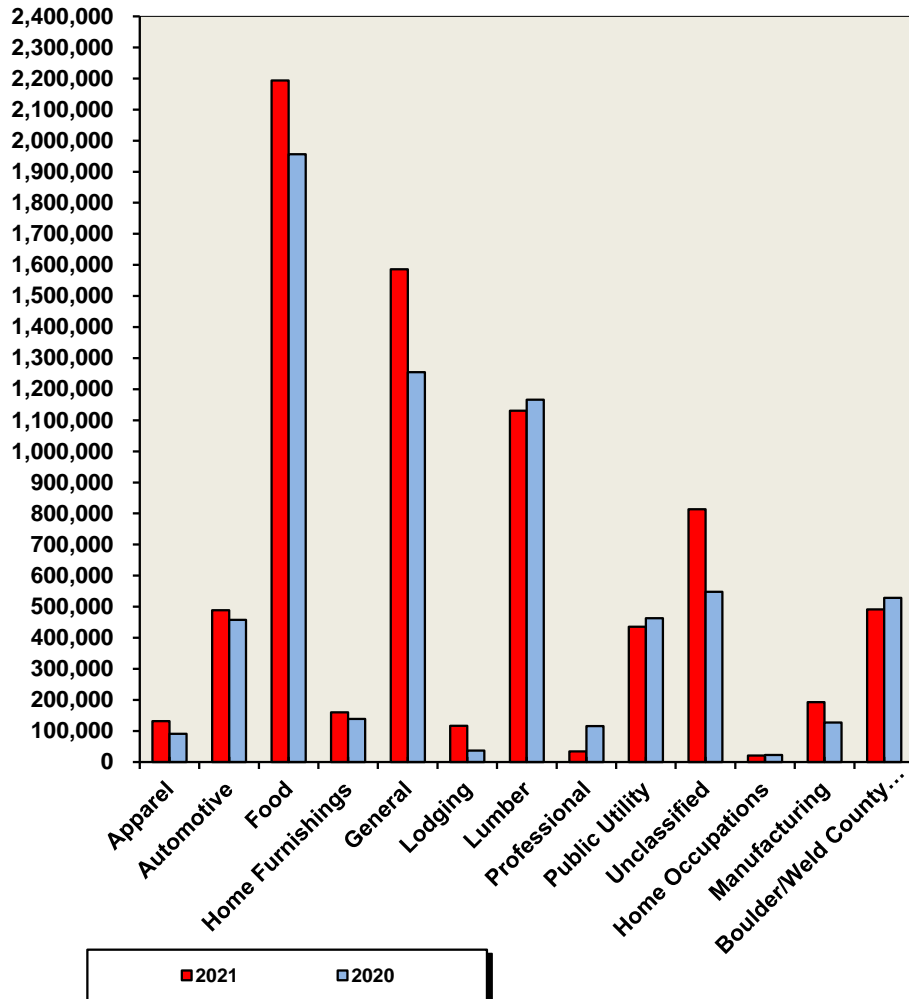
Active Accounts	212	202	10	212	202	10
Net Taxable Sales	2,049,623	1,286,891	59.3 %	6,993,936	12,516,574	(44.1) %
<b>Net Sales Tax</b>	<b>69,181</b>	<b>44,986</b>	<b>53.8 %</b>	<b>271,733</b>	<b>207,375</b>	<b>31.0 %</b>
Delinquent Sales Tax	2,466	0	-	9,705	211,714	-
<b>Use Tax</b>	<b>120,913</b>	<b>82,071</b>	<b>47.3 %</b>	<b>821,953</b>	<b>540,535</b>	<b>52.1 %</b>
Delinquent Use Tax	0	0	-	68,132	0	-
Other Revenue	375	42	-	10,163	68,792	-
<b>Total Revenue</b>	<b>192,935</b>	<b>127,099</b>	<b>51.8 %</b>	<b>1,181,686</b>	<b>1,028,416</b>	<b>14.9 %</b>
% of Total Revenue	2.5 %	1.8 %	0.7 %	2.4 %	2.3 %	0.1 %

### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	<b>491,140</b>	<b>528,673</b>	<b>(7.1) %</b>	<b>3,291,223</b>	<b>2,482,820</b>	<b>32.6 %</b>
% of Total Revenue	6.3 %	7.7 %	(1.4) %	6.6 %	5.7 %	0.9 %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**July**  
**2021**



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		July 2021		INCR/ (DECR)	YTD 2021	YTD 2020	INCR/ (DECR)
			July 2021	July 2020				
Apparel 01000	93	Net Taxable Sales	3,611,259	2,569,630	40.5 %	23,318,687	13,847,876	68.4 %
		Total Revenue	131,471	90,745	44.9 %	819,814	489,409	67.5 %
Automotive 02000	348	Net Taxable Sales	14,285,094	12,893,858	10.8 %	91,289,191	79,623,305	14.7 %
		Total Revenue	488,615	457,597	6.8 %	3,232,632	2,813,375	14.9 %
Food 03000	655	Net Taxable Sales	60,769,047	55,258,929	10.0 %	391,509,935	365,256,145	7.2 %
		Total Revenue	2,193,232	1,955,987	12.1 %	14,061,410	12,903,260	9.0 %
Home Furnishings 04000	361	Net Taxable Sales	4,446,579	4,051,384	9.8 %	33,456,125	25,614,280	30.6 %
		Total Revenue	159,867	139,079	14.9 %	1,183,204	905,813	30.6 %
General 05000	1,048	Net Taxable Sales	44,750,642	35,498,535	26.1 %	306,290,211	224,151,811	36.6 %
		Total Revenue	1,586,459	1,254,879	26.4 %	10,928,981	7,947,943	37.5 %
Lodging 06000	142	Net Taxable Sales	3,305,387	1,047,104	215.7 %	11,843,538	6,013,118	97.0 %
		Total Revenue	116,534	36,889	215.9 %	410,789	203,648	101.7 %
Lumber 07000	861	Net Taxable Sales	14,404,798	13,957,833	3.2 %	97,533,432	94,084,956	3.7 %
		Total Revenue	1,130,538	1,166,528	(3.1) %	5,921,622	6,845,705	(13.5) %
Professional 08000	2,002	Net Taxable Sales	2,502,349	2,616,325	(4.4) %	21,173,527	19,094,356	10.9 %
		Total Revenue	34,003	116,121	(70.7) %	874,063	881,931	(0.9) %
Public Utility 09000	376	Net Taxable Sales	12,217,157	12,522,186	(2.4) %	87,639,630	82,338,077	6.4 %
		Total Revenue	435,532	463,021	(5.9) %	3,118,916	2,974,327	4.9 %
Unclassified 10000	2,521	Net Taxable Sales	22,063,751	15,506,573	42.3 %	131,197,166	113,321,439	15.8 %
		Total Revenue	813,724	547,861	48.5 %	4,862,888	4,220,212	15.2 %
Home Occupations 11000	169	Net Taxable Sales	578,249	644,009	(10.2) %	4,755,633	4,579,988	3.8 %
		Total Revenue	20,551	22,401	(8.3) %	164,608	158,521	3.8 %
Manufacturing 12000	212	Net Taxable Sales	2,049,623	1,286,891	59.3 %	6,993,936	12,516,574	(44.1) %
		Total Revenue	192,935	127,099	51.8 %	1,181,686	1,028,416	14.9 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	491,140	528,673	(7.1) %	3,291,223	2,482,820	32.6 %
GRAND TOTALS	8,790	Net Taxable Sales	184,983,935	157,853,257	17.2 %	1,207,001,011	1,040,441,925	16.0 %
		Total Revenue	7,794,601	6,906,880	12.9 %	50,051,836	43,855,380	14.1 %

## 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.

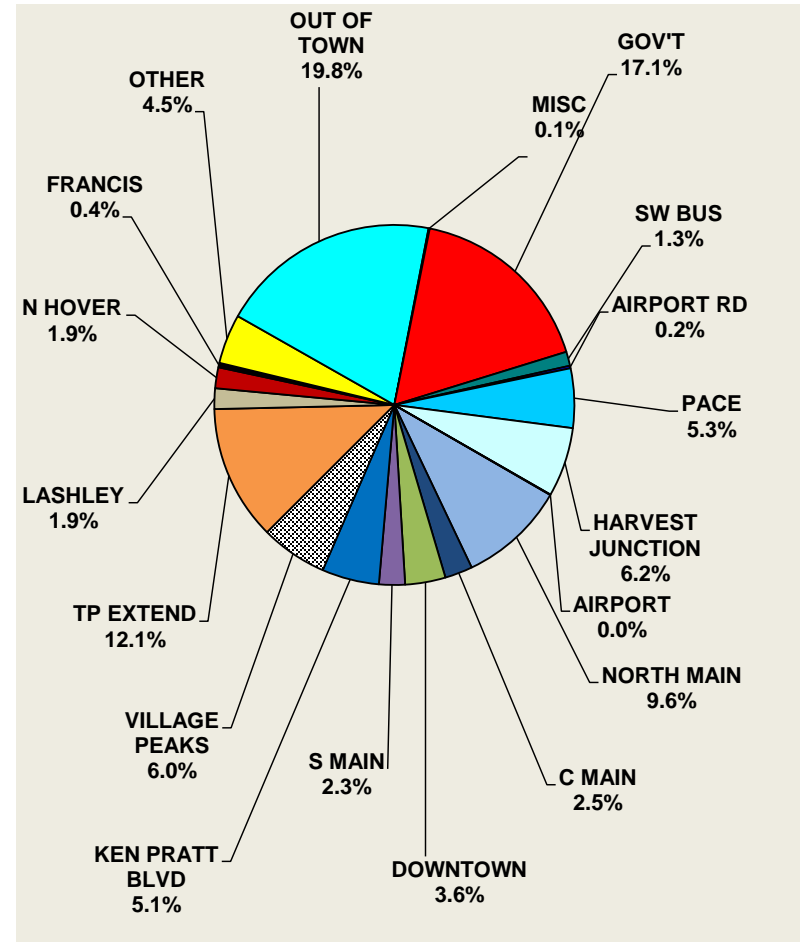
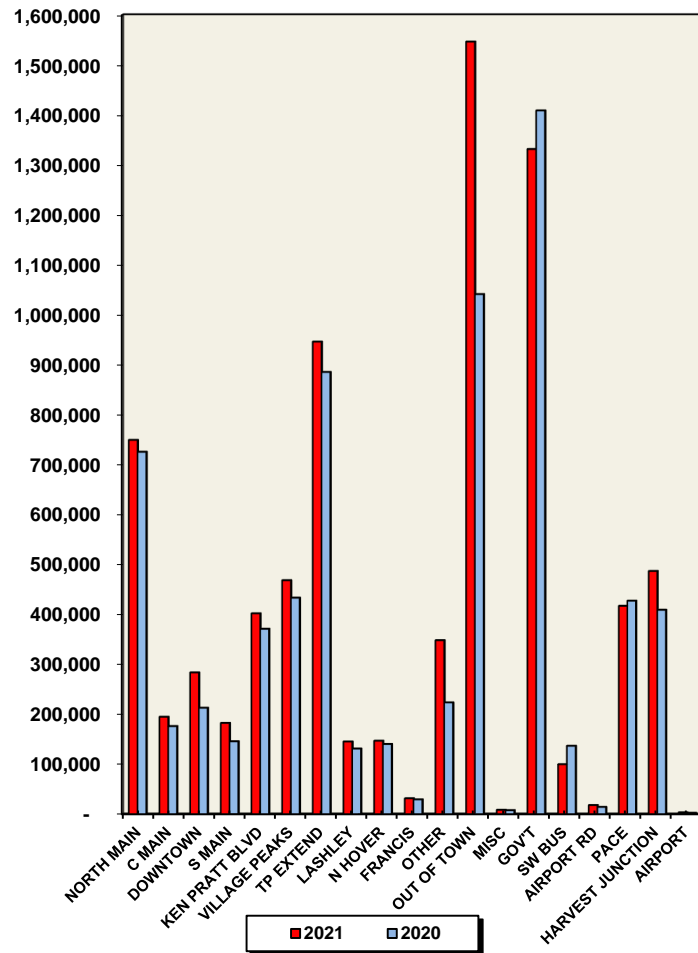
# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

		July 2021						
LOCATION		% OF TOTAL	July 2021	July 2020	INCR/ (DECR)	YTD 2021	YTD 2020	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.2%	20,637,211	20,006,188	3.2 %	136,406,498	131,045,556	4.1 %
	Total Revenue	9.6%	748,292	724,452	3.3 %	4,860,326	4,613,957	5.3 %
CENTRAL MAIN	Net Taxable Sales	2.9%	5,376,739	4,928,413	9.1 %	31,058,539	28,775,392	7.9 %
	Total Revenue	2.5%	193,856	175,249	10.6 %	1,092,987	1,005,295	8.7 %
DOWNTOWN	Net Taxable Sales	3.9%	7,211,835	5,779,728	24.8 %	42,886,721	33,294,400	28.8 %
	Total Revenue	3.6%	282,477	211,927	33.3 %	1,542,610	1,205,556	28.0 %
SOUTH MAIN	Net Taxable Sales	2.8%	5,195,108	4,089,358	27.0 %	31,023,216	25,874,125	19.9 %
	Total Revenue	2.3%	181,574	144,936	25.3 %	1,106,835	915,913	20.8 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.9%	10,845,750	10,648,481	1.9 %	71,429,834	64,280,929	11.1 %
	Total Revenue	5.1%	400,811	369,887	8.4 %	2,600,932	2,293,661	13.4 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.1%	13,059,298	12,132,193	7.6 %	84,888,898	79,151,838	7.2 %
	Total Revenue	6.0%	467,166	432,197	8.1 %	3,119,656	2,827,840	10.3 %
TW PKS SQ EXTENDED	Net Taxable Sales	14.4%	26,680,667	25,015,265	6.7 %	179,538,469	170,581,789	5.3 %
	Total Revenue	12.1%	945,083	884,355	6.9 %	6,379,398	6,084,900	4.8 %
LASHLEY	Net Taxable Sales	2.2%	4,020,158	3,662,745	9.8 %	24,997,521	22,774,519	9.8 %
	Total Revenue	1.9%	144,560	130,408	10.9 %	902,209	811,487	11.2 %
NORTH HOVER	Net Taxable Sales	2.2%	4,138,920	4,039,203	2.5 %	24,412,953	26,655,429	(8.4) %
	Total Revenue	1.9%	146,058	139,544	4.7 %	926,572	943,999	(1.8) %
FRANCIS	Net Taxable Sales	0.6%	1,122,636	921,976	21.8 %	6,409,831	5,362,043	19.5 %
	Total Revenue	0.4%	31,181	28,999	7.5 %	230,423	183,439	25.6 %
ALL OTHERS	Net Taxable Sales	4.2%	7,798,738	4,981,519	56.6 %	45,900,931	27,615,016	66.2 %
	Total Revenue	4.5%	347,040	222,540	55.9 %	2,125,550	1,227,134	73.2 %
OUT OF TOWN	Net Taxable Sales	23.5%	43,424,673	29,136,658	49.0 %	299,587,719	215,113,060	39.3 %
	Total Revenue	19.8%	1,546,021	1,040,349	48.6 %	10,846,580	7,882,660	37.6 %
MISCELLANEOUS	Net Taxable Sales	0.0%	18,932	187,707	(89.9) %	1,745,479	2,369,388	(26.3) %
	Total Revenue	0.1%	8,185	7,416	10.4 %	78,829	107,309	(26.5) %
CITY, BLDR CO	Net Taxable Sales	3.6%	6,718,995	5,940,763	13.1 %	37,795,291	35,352,057	6.9 %
	Total Revenue	17.1%	1,330,844	1,408,230	(5.5) %	7,039,820	7,060,383	(0.3) %
SW BUSINESS	Net Taxable Sales	1.6%	2,897,693	2,062,635	40.5 %	13,146,563	17,528,562	(25.0) %
	Total Revenue	1.3%	99,142	135,932	(27.1) %	850,760	1,082,773	(21.4) %
AIRPORT ROAD	Net Taxable Sales	0.3%	505,654	400,560	26.2 %	3,211,533	2,459,237	30.6 %
	Total Revenue	0.2%	17,689	13,999	26.4 %	115,936	157,541	(26.4) %
PACE	Net Taxable Sales	6.3%	11,651,156	11,944,249	(2.5) %	78,693,344	81,416,878	(3.3) %
	Total Revenue	5.3%	415,893	426,192	(2.4) %	2,850,590	2,926,559	(2.6) %
HARVEST JUNCTION	Net Taxable Sales	7.4%	13,605,582	11,926,667	14.1 %	93,519,830	70,564,235	32.5 %
	Total Revenue	6.2%	485,641	407,983	19.0 %	3,363,848	2,503,353	34.4 %
AIRPORT	Net Taxable Sales	0.0%	74,190	48,949	51.6 %	347,841	227,472	52.9 %
	Total Revenue	0.0%	3,088	2,285	35.1 %	17,975	21,621	(16.9) %
TOTALS	Net Taxable Sales	100%	184,983,935	157,853,257	17.2 %	1,207,001,011	1,040,441,925	16.0 %
	Total Revenue	100%	7,794,601	6,906,880	12.9 %	50,051,836	43,855,380	14.1 %

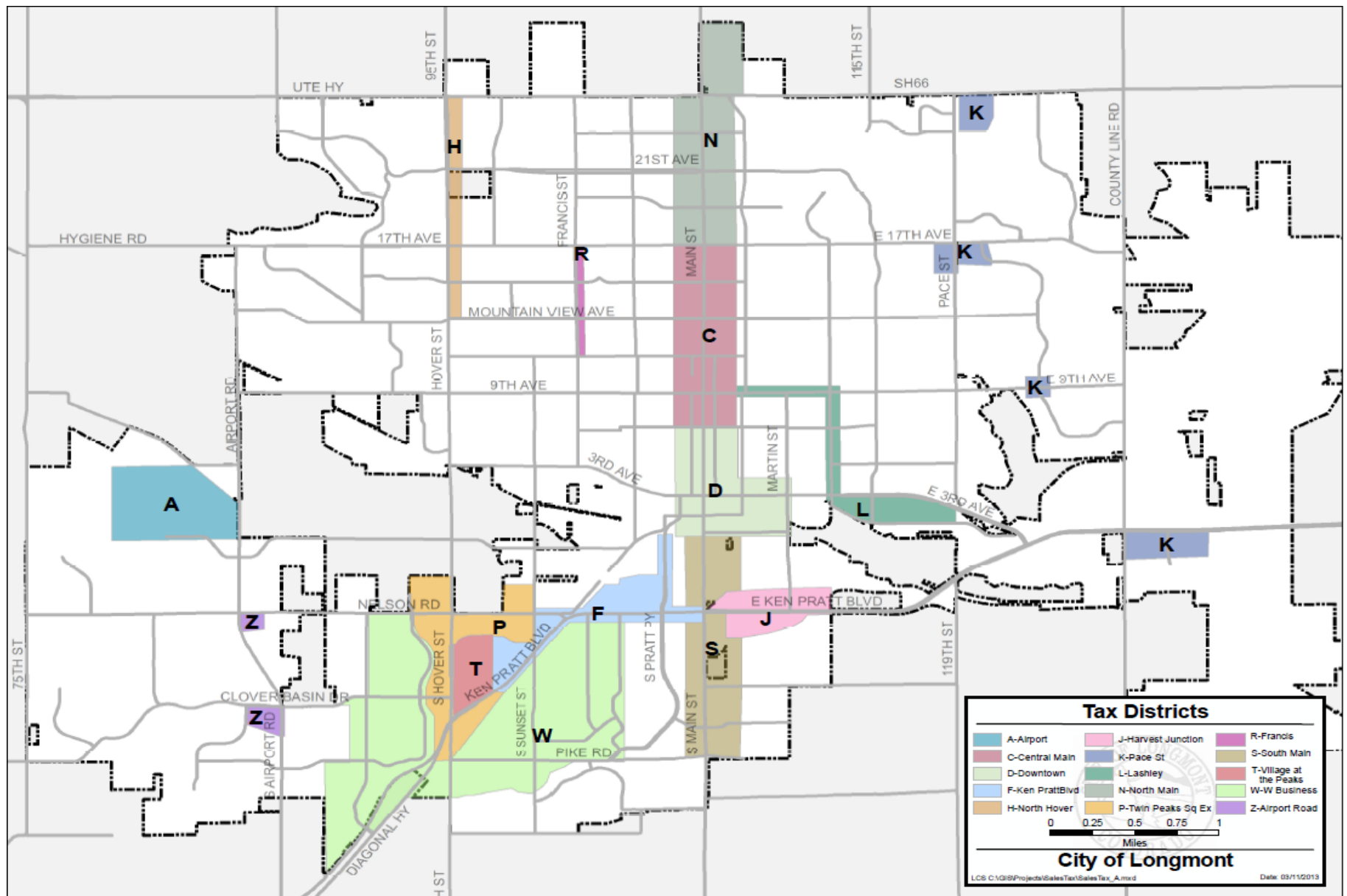
# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of

**July  
2021**



<b>DESIGNATION</b>	<b>APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION</b>
<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

July  
2021

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	<b>2021 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2020 MONTHLY</b>	<b>2021 YTD</b>	<b>PERCENT CHANGE</b>	<b>2020 YTD</b>
<b>January</b>	15,002	(24.2) %	19,801	15,002	(24.2) %	19,801
<b>February</b>	19,172	(2.3) %	19,614	34,173	(13.3) %	39,414
<b>March</b>	20,038	32.9 %	15,080	54,211	(0.5) %	54,495
<b>April *</b>	22,535	212.0 %	7,223	76,746	24.4 %	61,718
<b>May</b>	33,302	156.6 %	12,980	110,048	47.3 %	74,698
<b>June</b>	44,069	275.6 %	11,732	154,117	78.3 %	86,430
<b>July</b>	71,877	247.9 %	20,660	225,994	111.0 %	107,090
<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>\$ 225,994</b>	111.0 %	<b>\$ 107,090</b>			

# SPECIAL MARIJUANA TAX

July  
2021

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	2021 MONTHLY	PERCENT CHANGE	2020 MONTHLY	2021 YTD	PERCENT CHANGE	2020 YTD
January	49,597	60.7 %	30,866	49,597	60.7 %	30,866
February	43,831	43.5 %	30,549	93,428	52.1 %	61,414
March	53,666	41.9 %	37,829	147,094	48.2 %	99,244
April	53,711	35.0 %	39,779	200,805	44.4 %	139,023
May	53,694	18.5 %	45,299	254,499	38.1 %	184,323
June	51,779	10.9 %	46,683	306,278	32.6 %	231,005
July	55,967	3.0 %	54,337	362,244	27.0 %	285,342
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	<u>\$ 362,244</u>	27.0 %	<u>\$ 285,342</u>			