

# **CITY OF LONGMONT FINANCE DEPARTMENT**

## **SALES AND USE TAX DIVISION**

### **ANALYSIS OF TAXES**

**September 2021**

#### **SUMMARY**

Total Taxes This Month:	\$	<b>7,394,516</b>
Compared to Last Year:		<b>7,161,973</b>
Percentage change:		<b>3.2%</b>

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## September 2021

### Overview

**Month of September:** Total Sales and Use Tax for the month of September increased overall by 3.2% compared to last year. Current Sales Tax collection increased by 5.7% and current Use Tax collection decreased 10.4%.

**Year to Date:** Total Sales and Use Tax through September increased by 14.2% for 2021. The Sales Tax component increased by 15.0% and the Use Tax component increased by 9.5%.

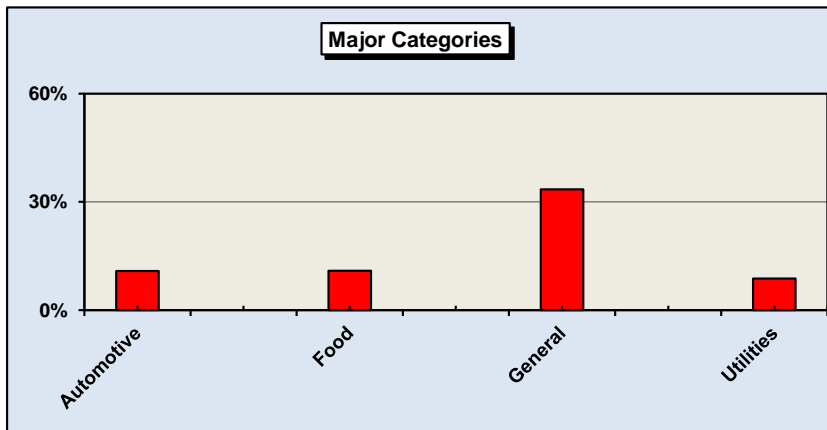
**Important note in understanding year-to-year comparative basis within this report:**

**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.

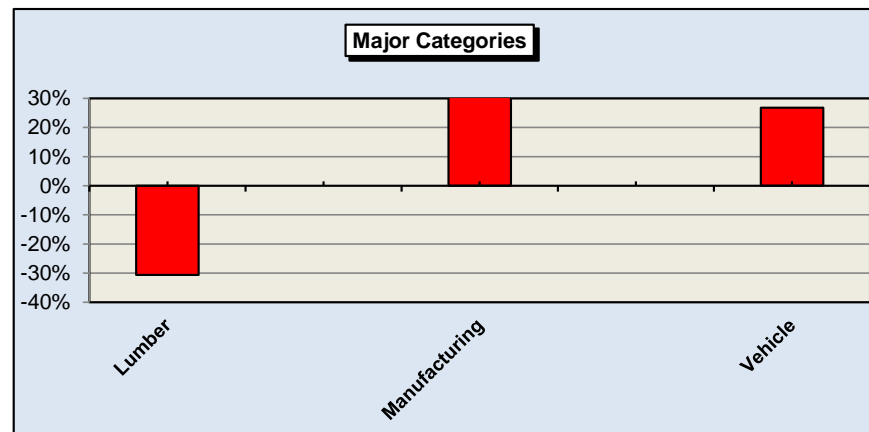
### Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases, respectively of 10.8%, 10.9%, 33.5%, and 8.7%, when compared to 2020 year to date.



### Use Tax Activity

The *Manufacturing* and *Vehicle* categories showed increases of 157.9% and 26.8%, respectively. While the *Lumber* category showed a decrease of 30.6% when compared to 2020 year to date.

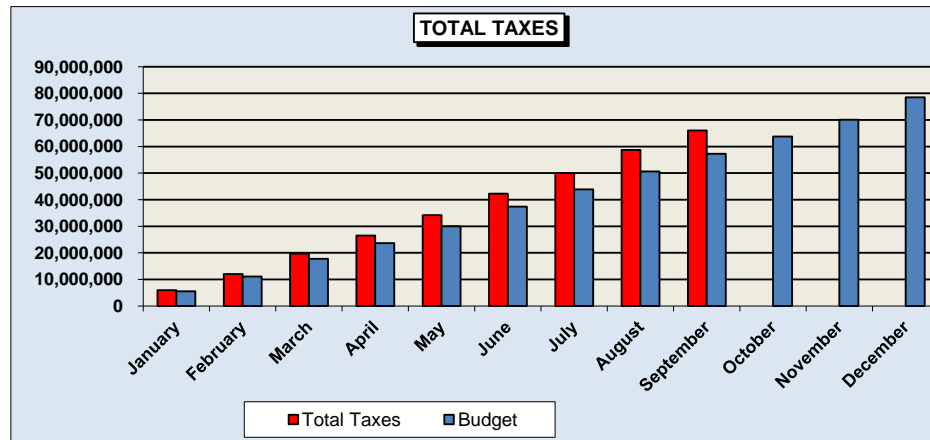


# SALES & USE TAX - BUDGET TO ACTUAL

September  
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	6,653,445	1,964,506	8,617,951
September	6,667,114	57,300,476	73.0	6,450,087	944,429	7,394,516
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 \$ 55,934,244 10,130,060 66,064,305



**Revenue Growth Per Fund / Current Year to Previous Year  
September 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	23,146,294	4,453,451	27,599,745	26,758,872	4,878,495	31,637,367	15.6%	9.5%	14.63%	-2.47%
PIF Fund	4,084,600	785,903	4,870,503	4,722,118	860,884	5,583,002	15.6%	9.5%	14.63%	-2.47%
Streets Fund	10,330,417	1,964,758	12,295,174	11,884,044	2,152,271	14,036,316	15.0%	9.5%	14.16%	-2.65%
Open Space	2,754,789	523,935	3,278,724	3,169,083	573,947	3,743,030	15.0%	9.5%	14.16%	-2.65%
Public Safety	7,988,915	1,519,413	9,508,327	9,190,380	1,664,463	10,854,843	15.0%	9.5%	14.16%	-2.65%
LURA	316,869	-	316,869	209,746	-	209,746	-33.8%	0.0%	-33.8%	-25.00%
All Funds Total	48,621,883	9,247,460	57,869,343	55,934,245	10,130,060	66,064,305	15.0%	9.5%	14.2%	-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 nine months is that the General Fund sales and use tax is up by 14.63%. 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 nine months, The PIF sales and use tax revenue increased by 14.63%. 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 nine months, the Street Fund sales and use tax revenue increased by 14.16%. 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 nine months, the Open Space Fund sales and use tax revenue increased by 14.16%. 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 nine months, Public Safety sales and use tax revenue increased by 14.16%. The 2021 budget only relies on a 2.65% decrease in sales and use tax revenue.

**LURA**

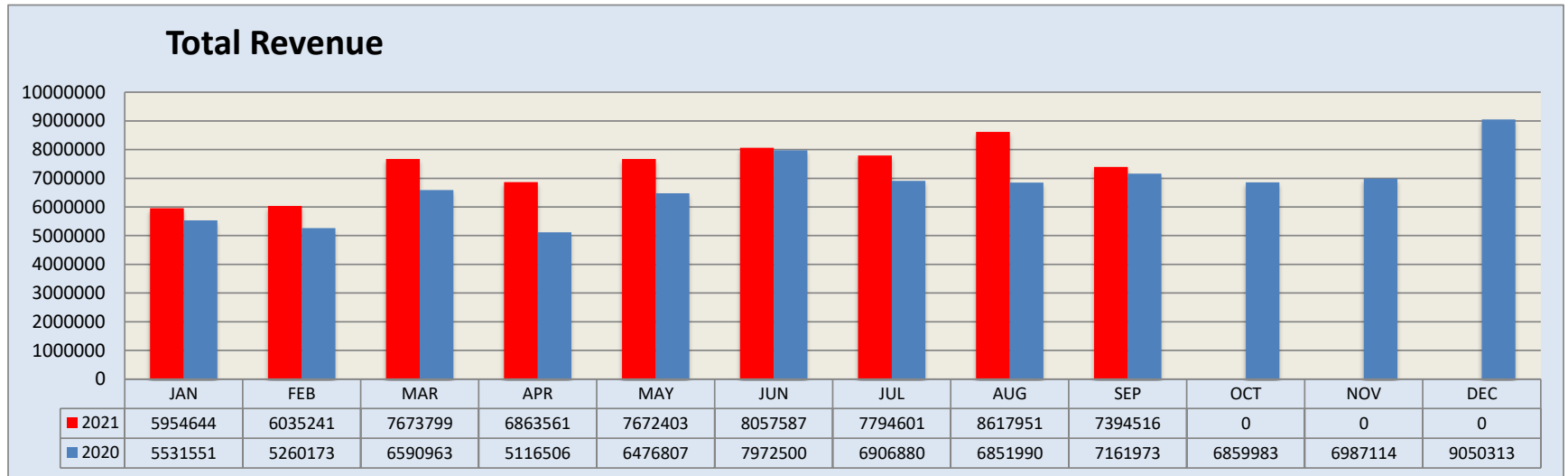
For 2021, an amount of \$275,033 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$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

	September 2021	September 2020	INC (DEC)	2021 YTD 2021	2020 YTD 2020	INC (DEC)
Active Accounts	8,928	7,999	929	8,928	7,999	929
Net Taxable Sales	188,381,503	173,470,150	8.6 %	1,582,677,611	1,377,428,758	14.9 %
<b>Net Sales Tax</b>	6,375,455	6,030,830	<b>5.7 %</b>	54,824,743	46,762,387	<b>17.2 %</b>
Delinquent Sales Tax	64,187	55,151	-	841,039	1,464,036	-
<b>Use Tax</b>	939,981	1,049,027	<b>(10.4) %</b>	9,848,365	9,128,233	<b>7.9 %</b>
Delinquent Use Tax	4,448	679	-	281,695	119,228	-
Other Revenue*	10,445	26,286	-	268,461	395,459	-
<b>Total Revenue</b>	<b>7,394,516</b>	<b>7,161,973</b>	<b>3.2 %</b>	<b>66,064,303</b>	<b>57,869,343</b>	<b>14.2 %</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

September

2021

## ACCOUNT GROUPS

### 01000 Apparel

	September 2021	September 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	92	86	6	92	86	6
Net Taxable Sales	4,180,371	3,270,338	27.8 %	31,327,255	19,759,876	58.5 %
<b>Net Sales Tax</b>	146,516	114,682	<b>27.8 %</b>	1,088,768	678,146	<b>60.6 %</b>
Delinquent Sales Tax	460	337	-	6,591	10,846	-
<b>Use Tax</b>	87	137	<b>(36.5) %</b>	998	4,626	<b>(78.4) %</b>
Delinquent Use Tax	0	0	-	3,274	23	-
Other Revenue	62	34	-	2,010	4,484	-
<b>Total Revenue</b>	<b>147,125</b>	<b>115,190</b>	<b>27.7 %</b>	<b>1,101,641</b>	<b>698,125</b>	<b>57.8 %</b>
% of Total Revenue	2.0 %	1.6 %	0.4 %	1.7 %	1.2 %	0.5 %

### 02000 Automotive

Active Accounts	357	323	34	357	323	34
Net Taxable Sales	13,766,308	12,478,746	10.3 %	119,518,178	104,788,787	14.1 %
<b>Net Sales Tax</b>	480,854	435,944	<b>10.3 %</b>	4,035,502	3,641,493	<b>10.8 %</b>
Delinquent Sales Tax	2,234	2,340	-	147,500	29,577	-
<b>Use Tax</b>	3,878	3,284	<b>18.1 %</b>	21,411	31,654	<b>(32.4) %</b>
Delinquent Use Tax	0	0	-	531	61	-
Other Revenue	0	651	-	24,998	8,735	-
<b>Total Revenue</b>	<b>486,966</b>	<b>442,219</b>	<b>10.1 %</b>	<b>4,229,942</b>	<b>3,711,520</b>	<b>14.0 %</b>
% of Total Revenue	6.6 %	6.2 %	0.4 %	6.4 %	6.4 %	0.0 %

### 03000 Food

Active Accounts	647	591	56	647	591	56
Net Taxable Sales	58,988,679	54,467,202	8.3 %	510,617,353	474,932,023	7.5 %
<b>Net Sales Tax</b>	2,054,152	1,892,183	<b>8.6 %</b>	17,900,874	16,140,211	<b>10.9 %</b>
Delinquent Sales Tax	7,490	15,566	-	179,013	416,426	-
<b>Use Tax</b>	12,381	13,622	<b>(9.1) %</b>	114,780	103,570	<b>10.8 %</b>
Delinquent Use Tax	0	0	-	54	35,332	-
Other Revenue	0	0	-	98,745	100,206	-
<b>Total Revenue</b>	<b>2,074,023</b>	<b>1,921,371</b>	<b>7.9 %</b>	<b>18,293,466</b>	<b>16,795,745</b>	<b>8.9 %</b>
% of Total Revenue	28.0 %	26.8 %	1.2 %	27.7 %	29.0 %	(1.3) %

# SALES AND USE TAX

September

2021

## ACCOUNT GROUPS

### 04000 Home Furnishings

	September 2021	September 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	369	325	44	369	325	44
Net Taxable Sales	5,849,594	5,422,440	7.9 %	44,159,734	35,662,174	23.8 %
<b>Net Sales Tax</b>	203,788	186,811	<b>9.1 %</b>	1,535,425	1,216,234	<b>26.2 %</b>
Delinquent Sales Tax	989	1,009	-	8,570	17,308	-
<b>Use Tax</b>	515	2,088	<b>(75.3) %</b>	11,586	15,087	<b>(23.2) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	209	0	-	4,811	6,233	-
<b>Total Revenue</b>	<b>205,501</b>	<b>189,908</b>	<b>8.2 %</b>	<b>1,560,392</b>	<b>1,254,862</b>	<b>24.3 %</b>
% of Total Revenue	2.8 %	2.7 %	0.1 %	2.4 %	2.2 %	0.2 %

### 05000 General

Active Accounts	1,099	849	250	1,099	849	250
Net Taxable Sales	45,864,081	39,447,358	16.3 %	397,849,528	298,489,241	33.3 %
<b>Net Sales Tax</b>	1,598,392	1,375,278	<b>16.2 %</b>	13,919,074	10,427,456	<b>33.5 %</b>
Delinquent Sales Tax	16,028	14,147	-	154,402	62,777	-
<b>Use Tax</b>	6,101	3,550	<b>71.9 %</b>	51,579	35,009	<b>47.3 %</b>
Delinquent Use Tax	72	0	-	12,296	29,224	-
Other Revenue	1,558	8,232	-	29,906	31,148	-
<b>Total Revenue</b>	<b>1,622,151</b>	<b>1,401,207</b>	<b>15.8 %</b>	<b>14,167,257</b>	<b>10,585,614</b>	<b>33.8 %</b>
% of Total Revenue	21.9 %	19.6 %	2.3 %	21.4 %	18.3 %	3.1 %

### 06000 Lodging

Active Accounts	149	110	39	149	110	39
Net Taxable Sales	2,618,736	1,121,717	133.5 %	17,587,914	8,166,818	115.4 %
<b>Net Sales Tax</b>	79,506	39,143	<b>103.1 %</b>	570,913	254,684	<b>124.2 %</b>
Delinquent Sales Tax	11,776	157	-	40,494	18,394	-
<b>Use Tax</b>	108	8	<b>1,250.0 %</b>	603	557	<b>8.3 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,240	0	-	6,309	5,688	-
<b>Total Revenue</b>	<b>92,630</b>	<b>39,308</b>	<b>135.7 %</b>	<b>618,319</b>	<b>279,323</b>	<b>121.4 %</b>
% of Total Revenue	1.3 %	0.5 %	0.8 %	0.9 %	0.5 %	0.4 %

# SALES AND USE TAX

September

2021

## ACCOUNT GROUPS

### 07000 Lumber

	September 2021	September 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	881	692	189	881	692	189
Net Taxable Sales	17,107,773	16,419,019	4.2 %	127,057,058	122,828,222	3.4 %
<b>Net Sales Tax</b>	425,330	564,641	<b>(24.7) %</b>	4,255,717	4,231,981	<b>0.6 %</b>
Delinquent Sales Tax	12,687	13,065	-	50,311	194,131	-
<b>Use Tax</b>	162,626	246,798	<b>(34.1) %</b>	2,796,237	4,031,179	<b>(30.6) %</b>
Delinquent Use Tax	0	0	-	275	0	-
Other Revenue	6,509	13,071	-	20,093	43,444	-
<b>Total Revenue</b>	<b>607,152</b>	<b>837,575</b>	<b>(27.5) %</b>	<b>7,122,633</b>	<b>8,500,735</b>	<b>(16.2) %</b>
% of Total Revenue	8.2 %	11.7 %	(3.5) %	10.8 %	14.7 %	(3.9) %

### 08000 Professional

Active Accounts	2,020	1,889	131	2,020	1,889	131
Net Taxable Sales	4,339,662	3,613,545	20.1 %	28,719,574	31,483,837	(8.8) %
<b>Net Sales Tax</b>	149,064	120,616	<b>23.6 %</b>	974,874	781,916	<b>24.7 %</b>
Delinquent Sales Tax	2,201	5,917	-	31,193	305,082	-
<b>Use Tax</b>	28,850	46,636	<b>(38.1) %</b>	127,447	252,717	<b>(49.6) %</b>
Delinquent Use Tax	0	344	-	40,875	39,705	-
Other Revenue	204	1,589	-	12,290	72,782	-
<b>Total Revenue</b>	<b>180,319</b>	<b>175,102</b>	<b>3.0 %</b>	<b>1,186,679</b>	<b>1,452,202</b>	<b>(18.3) %</b>
% of Total Revenue	2.4 %	2.4 %	0.0 %	1.8 %	2.5 %	(0.7) %

### 09000 Public Utility

Active Accounts	375	346	29	375	346	29
Net Taxable Sales	12,774,464	12,132,276	5.3 %	113,565,237	106,820,354	6.3 %
<b>Net Sales Tax</b>	449,232	426,080	<b>5.4 %</b>	3,988,215	3,667,446	<b>8.7 %</b>
Delinquent Sales Tax	207	1,118	-	11,669	88,431	-
<b>Use Tax</b>	6,168	3,481	<b>77.2 %</b>	42,823	53,742	<b>(20.3) %</b>
Delinquent Use Tax	0	0	-	257	6,125	-
Other Revenue	0	502	-	708	27,091	-
<b>Total Revenue</b>	<b>455,607</b>	<b>431,181</b>	<b>5.7 %</b>	<b>4,043,672</b>	<b>3,842,835</b>	<b>5.2 %</b>
% of Total Revenue	6.2 %	6.0 %	0.2 %	6.1 %	6.6 %	(0.5) %



# SALES AND USE TAX

September

2021

## ACCOUNT GROUPS

### 10000 Unclassified

	September 2021	September 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	2,559	2,414	145	2,559	2,414	145
Net Taxable Sales	20,243,079	23,228,092	(12.9) %	174,986,812	153,160,887	14.3 %
<b>Net Sales Tax</b>	699,516	813,144	<b>(14.0) %</b>	5,939,822	5,215,801	<b>13.9 %</b>
Delinquent Sales Tax	7,267	1,208	-	188,091	106,848	-
<b>Use Tax</b>	16,871	31,498	<b>(46.4) %</b>	171,717	324,781	<b>(47.1) %</b>
Delinquent Use Tax	1,141	0	-	152,766	8,423	-
Other Revenue	0	2,207	-	56,237	24,921	-
<b>Total Revenue</b>	<b>724,795</b>	<b>848,057</b>	<b>(14.5) %</b>	<b>6,508,633</b>	<b>5,680,774</b>	<b>14.6 %</b>
% of Total Revenue	9.8 %	11.8 %	(2.0) %	9.9 %	9.8 %	0.1 %

### 11000 Home Occupations

Active Accounts	171	170	1	171	170	1
Net Taxable Sales	824,738	885,492	(6.9) %	6,107,958	6,272,574	(2.6) %
<b>Net Sales Tax</b>	28,248	30,433	<b>(7.2) %</b>	208,336	213,214	<b>(2.3) %</b>
Delinquent Sales Tax	151	0	-	2,785	2,032	-
<b>Use Tax</b>	53	2	<b>2,550.0 %</b>	66	35	<b>88.6 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	82	1,815	-
<b>Total Revenue</b>	<b>28,452</b>	<b>30,435</b>	<b>(6.5) %</b>	<b>211,269</b>	<b>217,096</b>	<b>(2.7) %</b>
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.3 %	0.4 %	(0.1) %

### 12000 Manufacturing

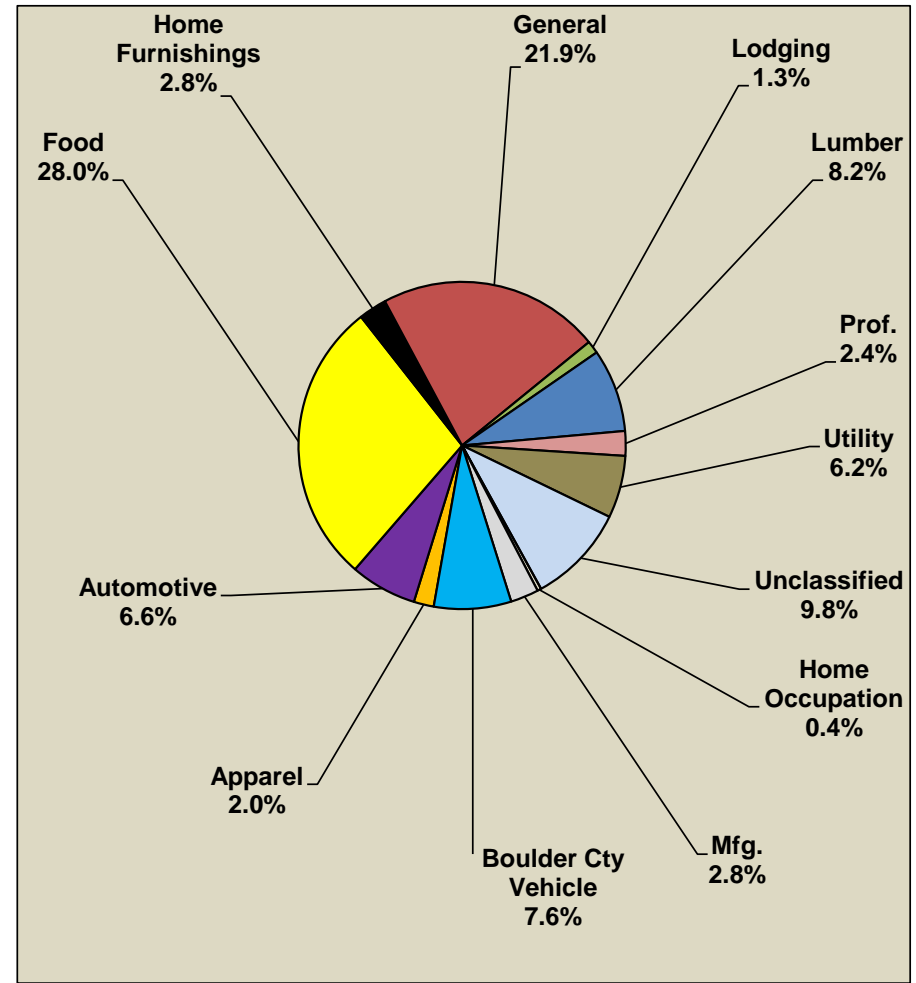
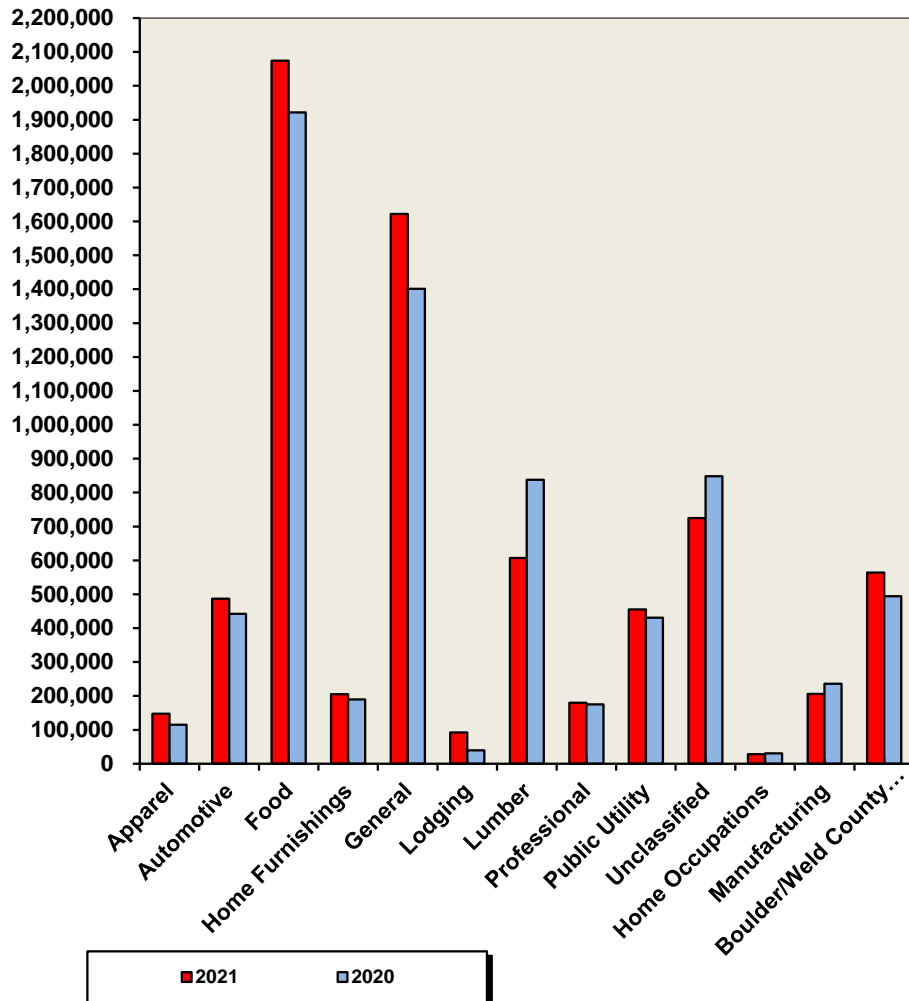
Active Accounts	208	203	5	208	203	5
Net Taxable Sales	1,824,018	983,925	85.4 %	11,181,010	15,063,965	(25.8) %
<b>Net Sales Tax</b>	60,857	31,875	<b>90.9 %</b>	407,223	293,805	<b>38.6 %</b>
Delinquent Sales Tax	2,697	287	-	20,420	212,184	-
<b>Use Tax</b>	138,178	203,645	<b>(32.1) %</b>	2,139,246	829,435	<b>157.9 %</b>
Delinquent Use Tax	3,235	335	-	71,367	335	-
Other Revenue	663	0	-	12,272	68,912	-
<b>Total Revenue</b>	<b>205,630</b>	<b>236,142</b>	<b>(12.9) %</b>	<b>2,650,528</b>	<b>1,404,671</b>	<b>88.7 %</b>
% of Total Revenue	2.8 %	3.3 %	(0.5) %	4.0 %	2.4 %	1.6 %

### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	564,165	494,278	<b>14.1 %</b>	4,369,872	3,445,841	<b>26.8 %</b>
% of Total Revenue	7.6 %	6.9 %	0.7 %	6.6 %	6.0 %	0.6 %

# Net Sales & Use Tax by Industry Type

For The Month Of  
September  
2021



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

		September 2021						
ACCOUNT GROUP	ACTIVE		September	September	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2021	2020	(DECR)	2021	2020	(DECR)
Apparel	92	Net Taxable Sales	4,180,371	3,270,338	27.8 %	31,327,255	19,759,876	58.5 %
01000		Total Revenue	147,125	115,190	27.7 %	1,101,641	698,125	57.8 %
Automotive	357	Net Taxable Sales	13,766,308	12,478,746	10.3 %	119,518,178	104,788,787	14.1 %
02000		Total Revenue	486,966	442,219	10.1 %	4,229,942	3,711,520	14.0 %
Food	647	Net Taxable Sales	58,988,679	54,467,202	8.3 %	510,617,353	474,932,023	7.5 %
03000		Total Revenue	2,074,023	1,921,371	7.9 %	18,293,466	16,795,745	8.9 %
Home Furnishings	369	Net Taxable Sales	5,849,594	5,422,440	7.9 %	44,159,734	35,662,174	23.8 %
04000		Total Revenue	205,501	189,908	8.2 %	1,560,392	1,254,862	24.3 %
General	1,099	Net Taxable Sales	45,864,081	39,447,358	16.3 %	397,849,528	298,489,241	33.3 %
05000		Total Revenue	1,622,151	1,401,207	15.8 %	14,167,257	10,585,614	33.8 %
Lodging	149	Net Taxable Sales	2,618,736	1,121,717	133.5 %	17,587,914	8,166,818	115.4 %
06000		Total Revenue	92,630	39,308	135.7 %	618,319	279,323	121.4 %
Lumber	881	Net Taxable Sales	17,107,773	16,419,019	4.2 %	127,057,058	122,828,222	3.4 %
07000		Total Revenue	607,152	837,575	(27.5) %	7,122,633	8,500,735	(16.2) %
Professional	2,020	Net Taxable Sales	4,339,662	3,613,545	20.1 %	28,719,574	31,483,837	(8.8) %
08000		Total Revenue	180,319	175,102	3.0 %	1,186,679	1,452,202	(18.3) %
Public Utility	375	Net Taxable Sales	12,774,464	12,132,276	5.3 %	113,565,237	106,820,354	6.3 %
09000		Total Revenue	455,607	431,181	5.7 %	4,043,672	3,842,835	5.2 %
Unclassified	2,559	Net Taxable Sales	20,243,079	23,228,092	(12.9) %	174,986,812	153,160,887	14.3 %
10000		Total Revenue	724,795	848,057	(14.5) %	6,508,633	5,680,774	14.6 %
Home Occupations	171	Net Taxable Sales	824,738	885,492	(6.9) %	6,107,958	6,272,574	(2.6) %
11000		Total Revenue	28,452	30,435	(6.5) %	211,269	217,096	(2.7) %
Manufacturing	208	Net Taxable Sales	1,824,018	983,925	85.4 %	11,181,010	15,063,965	(25.8) %
12000		Total Revenue	205,630	236,142	(12.9) %	2,650,528	1,404,671	88.7 %
Boulder/Weld County Vehicle	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	564,165	494,278	14.1 %	4,369,872	3,445,841	26.8 %
GRAND TOTALS	8,929	Net Taxable Sales	188,381,503	173,470,150	8.6 %	1,582,677,611	1,377,428,758	14.9 %
		Total Revenue	7,394,516	7,161,973	3.2 %	66,064,303	57,869,343	14.2 %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

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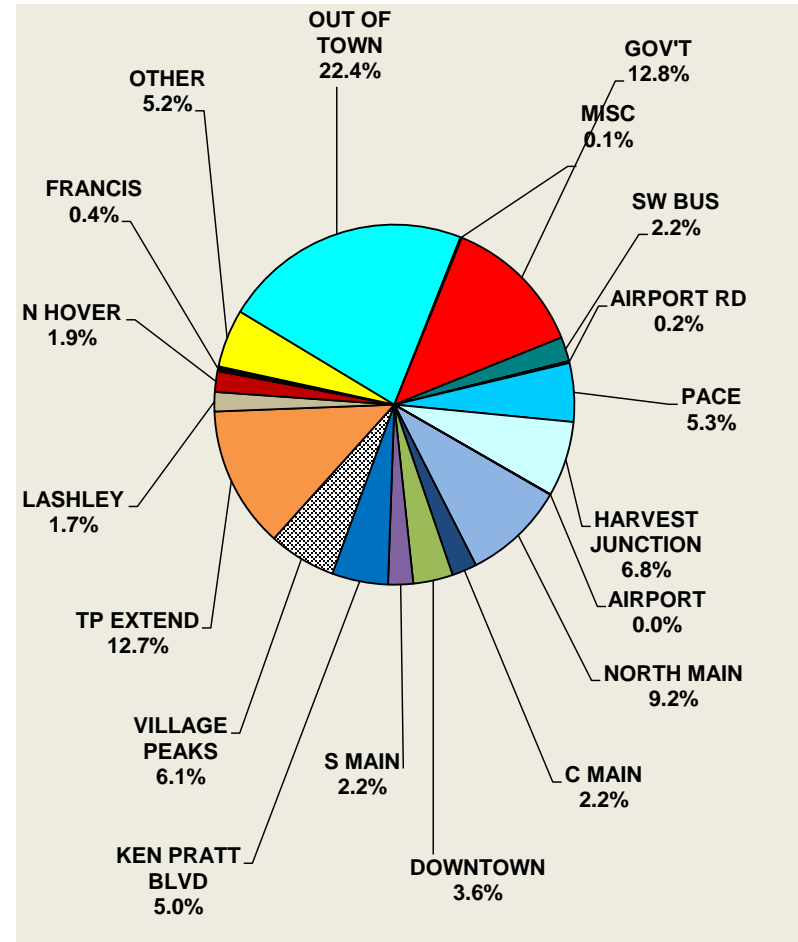
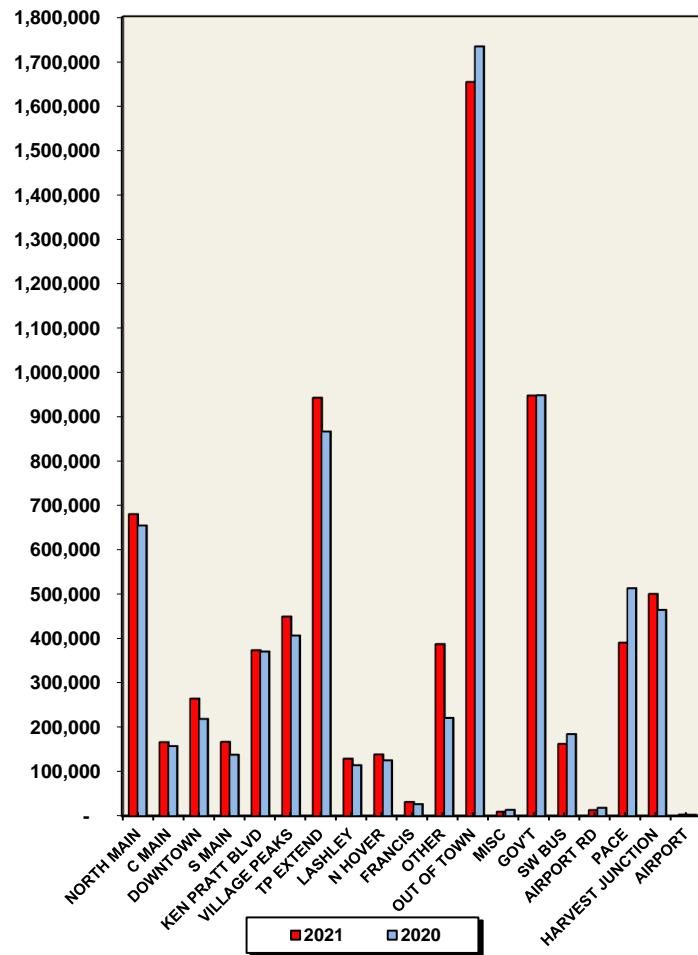
<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, 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

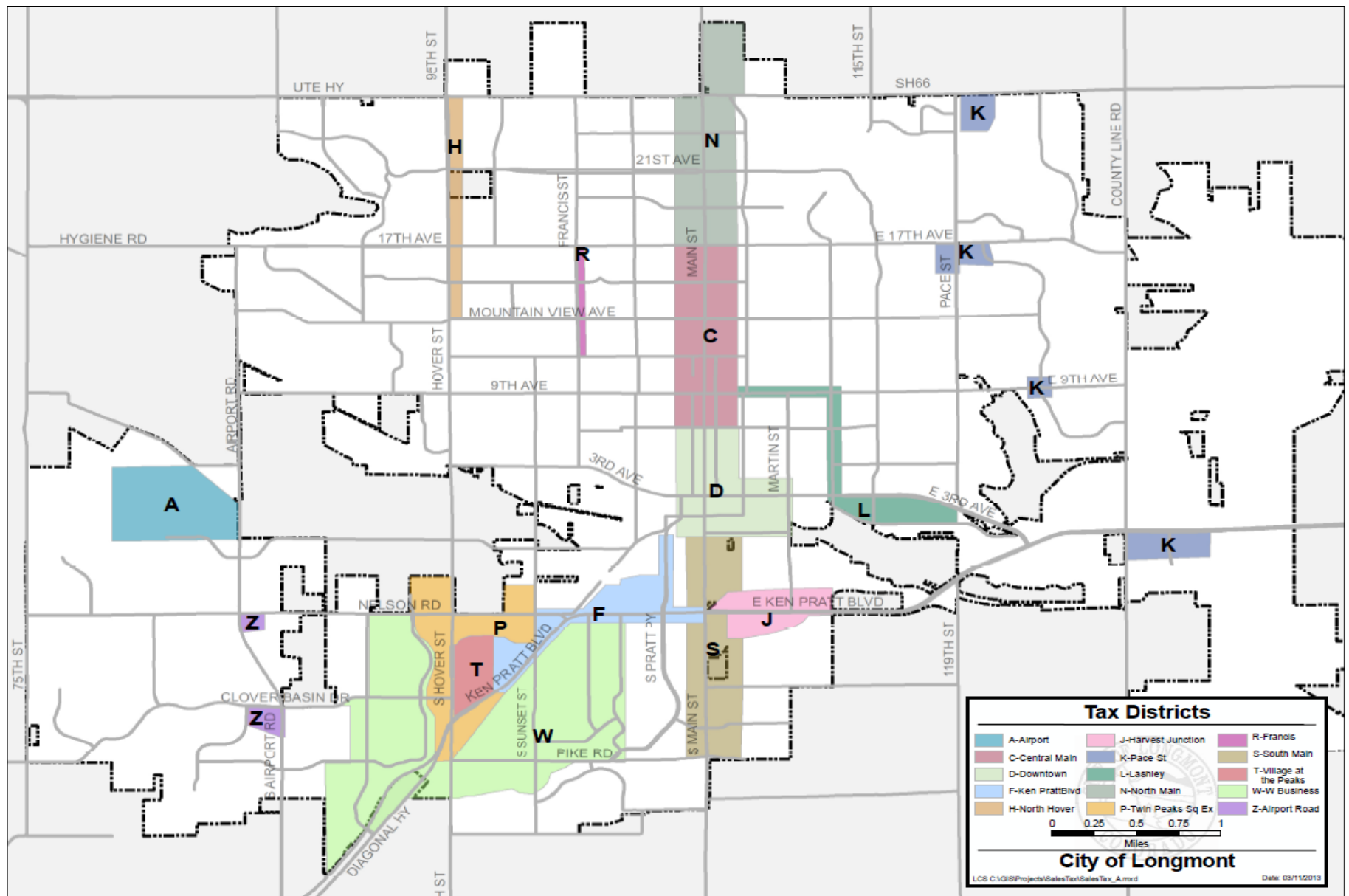
		September 2021						
LOCATION		% OF TOTAL	September 2021	September 2020	INCR/ (DECR)	YTD 2021	YTD 2020	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	10.1%	19,066,913	18,581,700	2.6 %	175,909,397	169,387,598	3.9 %
	Total Revenue	9.2%	679,033	653,241	3.9 %	6,269,215	5,969,693	5.0 %
CENTRAL MAIN	Net Taxable Sales	2.6%	4,858,698	4,338,126	12.0 %	40,918,724	37,584,620	8.9 %
	Total Revenue	2.2%	165,560	156,651	5.7 %	1,434,895	1,318,823	8.8 %
DOWNTOWN	Net Taxable Sales	4.0%	7,460,220	6,091,381	22.5 %	57,801,041	45,355,335	27.4 %
	Total Revenue	3.6%	263,409	217,671	21.0 %	2,068,994	1,644,607	25.8 %
SOUTH MAIN	Net Taxable Sales	2.5%	4,669,728	3,857,102	21.1 %	41,061,449	34,384,128	19.4 %
	Total Revenue	2.2%	166,202	137,286	21.1 %	1,467,605	1,218,004	20.5 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.6%	10,482,827	9,998,221	4.8 %	93,398,288	84,458,771	10.6 %
	Total Revenue	5.0%	372,260	369,303	0.8 %	3,380,543	3,028,424	11.6 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.7%	12,537,431	11,347,507	10.5 %	110,532,721	102,375,775	8.0 %
	Total Revenue	6.1%	448,251	405,404	10.6 %	4,034,556	3,654,101	10.4 %
TW PKS SQ EXTENDED	Net Taxable Sales	14.1%	26,539,962	24,509,267	8.3 %	231,877,502	219,595,118	5.6 %
	Total Revenue	12.7%	941,245	865,035	8.8 %	8,298,311	7,815,951	6.2 %
LASHLEY	Net Taxable Sales	1.9%	3,584,368	3,213,666	11.5 %	32,534,643	29,630,213	9.8 %
	Total Revenue	1.7%	128,565	113,708	13.1 %	1,170,834	1,051,869	11.3 %
NORTH HOVER	Net Taxable Sales	2.1%	3,919,492	3,569,284	9.8 %	32,198,348	34,061,998	(5.5) %
	Total Revenue	1.9%	137,999	124,669	10.7 %	1,202,232	1,204,207	(0.2) %
FRANCIS	Net Taxable Sales	0.6%	1,118,583	985,814	13.5 %	8,433,925	7,238,139	16.5 %
	Total Revenue	0.4%	31,297	26,358	18.7 %	303,448	247,655	22.5 %
ALL OTHERS	Net Taxable Sales	4.3%	8,014,115	4,863,735	64.8 %	61,901,579	42,933,908	44.2 %
	Total Revenue	5.2%	386,081	219,972	75.5 %	2,867,290	1,907,006	50.4 %
OUT OF TOWN	Net Taxable Sales	26.9%	50,746,651	47,638,476	6.5 %	396,764,956	292,708,074	35.5 %
	Total Revenue	22.4%	1,652,843	1,732,896	(4.6) %	14,168,800	10,683,348	32.6 %
MISCELLANEOUS	Net Taxable Sales	0.1%	266,700	385,555	(30.8) %	2,253,053	2,981,638	(24.4) %
	Total Revenue	0.1%	9,478	13,530	(29.9) %	96,745	128,804	(24.9) %
CITY, BLDR CO	Net Taxable Sales	3.6%	6,798,316	6,677,244	1.8 %	52,189,411	49,107,545	6.3 %
	Total Revenue	12.8%	946,316	946,828	(0.1) %	8,911,614	9,105,945	(2.1) %
SW BUSINESS	Net Taxable Sales	1.5%	2,863,237	1,950,228	46.8 %	18,578,159	22,102,689	(15.9) %
	Total Revenue	2.2%	161,621	183,661	(12.0) %	1,228,555	1,455,088	(15.6) %
AIRPORT ROAD	Net Taxable Sales	0.2%	370,663	414,400	(10.6) %	4,095,462	3,334,336	22.8 %
	Total Revenue	0.2%	12,931	18,078	(28.5) %	1,153,081	191,746	501.4 %
PACE	Net Taxable Sales	5.8%	10,880,397	11,915,909	(8.7) %	100,993,315	104,266,712	(3.1) %
	Total Revenue	5.3%	389,300	512,051	(24.0) %	3,653,390	3,824,570	(4.5) %
HARVEST JUNCTION	Net Taxable Sales	7.5%	14,138,110	13,077,345	8.1 %	120,762,290	95,568,140	26.4 %
	Total Revenue	6.8%	499,158	463,116	7.8 %	4,329,920	3,392,297	27.6 %
AIRPORT	Net Taxable Sales	0.0%	65,092	55,190	17.9 %	473,348	354,021	33.7 %
	Total Revenue	0.0%	2,967	2,515	18.0 %	24,275	27,205	(10.8) %
TOTALS	Net Taxable Sales	100%	188,381,503	173,470,150	8.6 %	1,582,677,611	1,377,428,758	14.9 %
	Total Revenue	100%	7,394,516	7,161,973	3.2 %	66,064,303	57,869,343	14.2 %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**September**  
**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

## September

### 2021

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	2021 MONTHLY	PERCENT CHANGE	2020 MONTHLY	2021 YTD	PERCENT CHANGE	2020 YTD
January	15,002	(24.2) %	19,801	15,002	(24.2) %	19,801
February	19,172	(2.3) %	19,614	34,173	(13.3) %	39,414
March	20,038	32.9 %	15,080	54,211	(0.5) %	54,495
April *	22,535	212.0 %	7,223	76,746	24.4 %	61,718
May	33,302	156.6 %	12,980	110,048	47.3 %	74,698
June	44,069	275.6 %	11,732	154,117	78.3 %	86,430
July	71,877	247.9 %	20,660	225,994	111.0 %	107,090
August	41,074	110.0 %	19,559	267,068	110.9 %	126,649
September	54,802	80.3 %	30,400	321,870	104.9 %	157,048
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 321,870</u>	104.9 %	<u>\$ 157,048</u>			

# SPECIAL MARIJUANA TAX

## September 2021

	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	55,177	8.6 %	50,788	417,421	24.2 %	336,130
September	52,515	8.2 %	48,532	469,936	22.2 %	384,662
October		0.0 %			0.0 %	
November		0.0 %			0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 469,936</u>	22.2 %	<u>\$ 384,662</u>			