

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

October 2021

SUMMARY

Total Taxes This Month:	\$	7,027,755
Compared to Last Year:		6,859,983
Percentage change:		2.4%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

October 2021

Overview

Month of October: Total Sales and Use Tax for the month of October increased overall by 2.4% compared to last year. Current Sales Tax collection increased by 7.2% and current Use Tax collection decreased 13.7%.

Year to Date: Total Sales and Use Tax through October increased by 12.9% for 2021. The Sales Tax component increased by 14.2% and the Use Tax component increased by 6.3%.

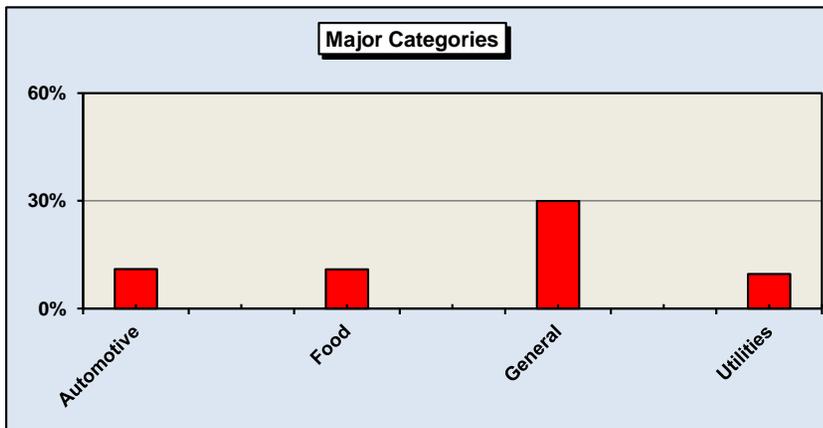
Important note in understanding year-to-year comparative basis within this report:

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 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.

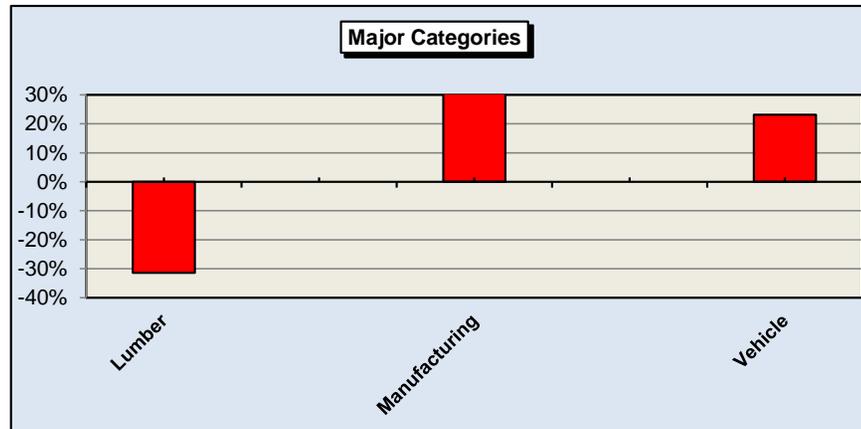
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* categories all showed increases, respectively of 11.0%, 10.9%, 30.0%, and 9.7%, when compared to 2020 year to date.



Use Tax Activity

The *Manufacturing* and *Vehicle* categories showed increases of 147.2% and 23.1%, respectively. While the *Lumber* category showed a decrease of 31.4% when compared to 2020 year to date.

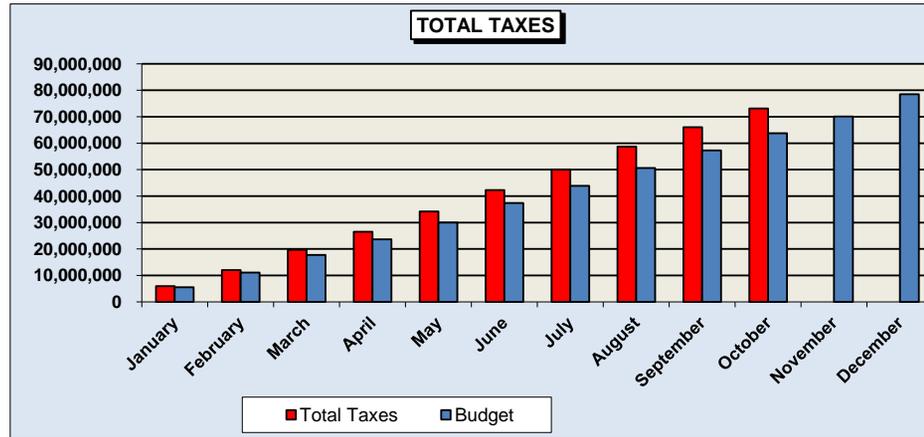


SALES & USE TAX - BUDGET TO ACTUAL

**October
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	6,098,526	929,229	7,027,755
November	6,282,653	70,062,444	89.2			-
December	8,465,973	78,528,417	100.0			-

\$ 78,528,417
\$ 62,032,771
11,059,289
73,092,060



**Revenue Growth Per Fund / Current Year to Previous Year
October 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	25,862,705	5,008,564	30,871,269	29,673,631	5,325,999	34,999,629	14.7%	6.3%	13.37%	-2.47%
PIF Fund	4,563,966	883,864	5,447,830	5,236,470	939,855	6,176,325	14.7%	6.3%	13.37%	-2.47%
Streets Fund	11,543,017	2,209,661	13,752,678	13,179,763	2,349,700	15,529,462	14.2%	6.3%	12.92%	-2.65%
Open Space	3,078,149	589,243	3,667,392	3,514,612	626,595	4,141,206	14.2%	6.3%	12.92%	-2.65%
Public Safety	8,926,660	1,708,804	10,635,464	10,192,427	1,817,141	12,009,568	14.2%	6.3%	12.92%	-2.65%
LURA	354,693	-	354,693	235,868	-	235,868	-33.5%	0.0%	-33.5%	-25.00%
All Funds Total	54,329,190	10,400,136	64,729,326	62,032,771	11,059,289	73,092,060	14.2%	6.3%	12.9%	-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 ten months is that the General Fund sales and use tax is up by 13.37%. 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 ten months, The PIF sales and use tax revenue increased by 13.37%. 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 ten months, the Street Fund sales and use tax revenue increased by 12.92%. 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 ten months, the Open Space Fund sales and use tax revenue increased by 12.92%. 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 ten months, Public Safety sales and use tax revenue increased by 12.92%. The 2021 budget only relies on a 2.65% decrease in sales and use tax revenue.

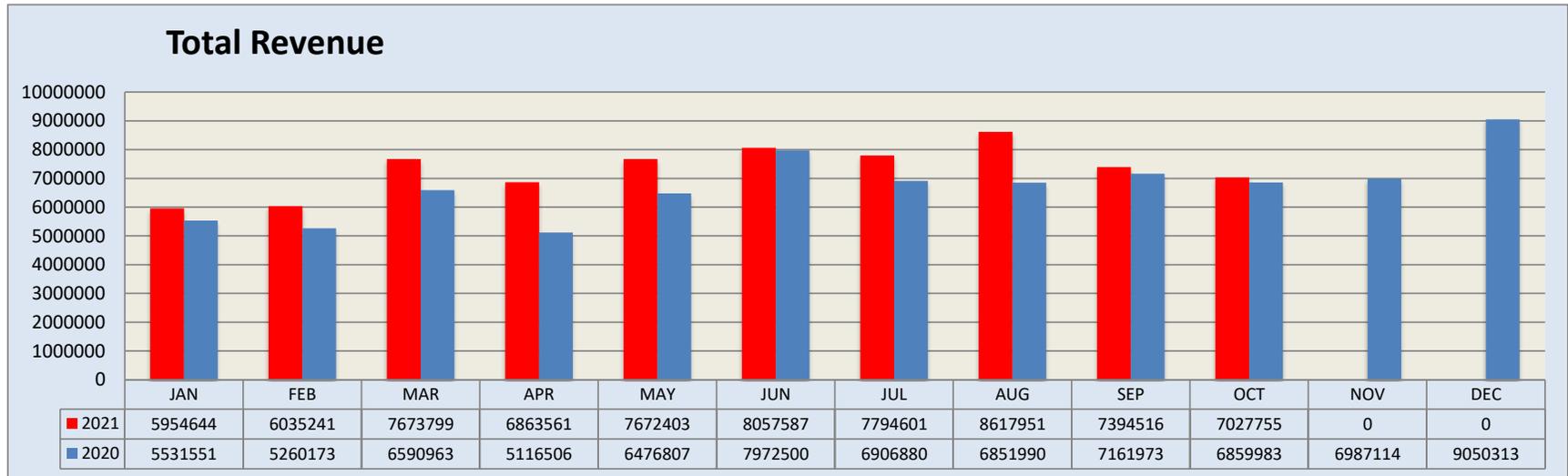
LURA For 2021, an amount of \$275,033 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

	October 2021	October 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	9,016	8,063	953	9,016	8,063	953
Net Taxable Sales	175,748,165	161,059,721	9.1 %	1,758,425,776	1,538,488,479	14.3 %
Net Sales Tax	5,935,818	5,536,184	7.2 %	60,760,561	52,298,571	16.2 %
Delinquent Sales Tax	145,444	119,556	-	986,483	1,583,592	-
Use Tax	914,927	1,060,782	(13.7) %	10,763,292	10,189,015	5.6 %
Delinquent Use Tax	14,302	91,894	-	295,997	211,122	-
Other Revenue*	17,264	51,567	-	285,725	447,026	-
Total Revenue	7,027,755	6,859,983	2.4 %	73,092,058	64,729,326	12.9 %



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

October

2021

ACCOUNT GROUPS

01000 Apparel

	October 2021	October 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	94	87	7	94	87	7
Net Taxable Sales	3,970,957	3,091,301	28.5 %	35,298,212	22,851,177	54.5 %
Net Sales Tax	131,153	106,592	23.0 %	1,219,921	784,738	55.5 %
Delinquent Sales Tax	9,081	2,073	-	15,672	12,919	-
Use Tax	25	213	(88.3) %	1,023	4,839	(78.9) %
Delinquent Use Tax	0	0	-	3,274	23	-
Other Revenue	139	23	-	2,149	4,507	-
Total Revenue	140,398	108,901	28.9 %	1,242,039	807,026	53.9 %
% of Total Revenue	2.0 %	1.6 %	0.4 %	1.7 %	1.2 %	0.5 %

02000 Automotive

Active Accounts	360	326	34	360	326	34
Net Taxable Sales	13,810,496	12,454,470	10.9 %	133,328,674	117,243,257	13.7 %
Net Sales Tax	480,941	429,099	12.1 %	4,516,443	4,070,592	11.0 %
Delinquent Sales Tax	2,723	4,991	-	150,223	34,568	-
Use Tax	2,730	2,291	19.2 %	24,141	33,945	(28.9) %
Delinquent Use Tax	0	0	-	531	61	-
Other Revenue	0	0	-	24,998	8,735	-
Total Revenue	486,394	436,381	11.5 %	4,716,336	4,147,901	13.7 %
% of Total Revenue	6.9 %	6.4 %	0.5 %	6.5 %	6.4 %	0.1 %

03000 Food

Active Accounts	654	595	59	654	595	59
Net Taxable Sales	59,317,111	54,331,183	9.2 %	569,934,464	529,263,206	7.7 %
Net Sales Tax	2,066,585	1,857,690	11.2 %	19,967,459	17,997,901	10.9 %
Delinquent Sales Tax	20,498	55,371	-	199,511	471,797	-
Use Tax	41,654	12,830	224.7 %	156,434	116,400	34.4 %
Delinquent Use Tax	0	139	-	54	35,471	-
Other Revenue	7,148	30,784	-	105,893	130,990	-
Total Revenue	2,135,885	1,956,814	9.2 %	20,429,351	18,752,559	8.9 %
% of Total Revenue	30.4 %	28.5 %	1.9 %	28.0 %	29.0 %	(1.0) %

SALES AND USE TAX

October

2021

ACCOUNT GROUPS

	October 2021	October 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	371	328	43	371	328	43
Net Taxable Sales	4,375,204	4,313,141	1.4 %	48,534,938	39,975,315	21.4 %
Net Sales Tax	151,928	150,588	0.9 %	1,687,353	1,366,822	23.5 %
Delinquent Sales Tax	1,304	693	-	9,874	18,001	-
Use Tax	874	615	42.1 %	12,460	15,702	(20.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	202	0	-	5,013	6,233	-
Total Revenue	154,308	151,896	1.6 %	1,714,700	1,406,758	21.9 %
% of Total Revenue	2.2 %	2.2 %	0.0 %	2.3 %	2.2 %	0.1 %
<u>05000 General</u>						
Active Accounts	1,119	860	259	1,119	860	259
Net Taxable Sales	45,178,070	43,225,396	4.5 %	443,027,598	341,714,637	29.6 %
Net Sales Tax	1,578,623	1,494,854	5.6 %	15,497,697	11,922,310	30.0 %
Delinquent Sales Tax	14,463	28,626	-	168,865	91,403	-
Use Tax	5,698	3,838	48.5 %	57,277	38,847	47.4 %
Delinquent Use Tax	5	466	-	12,301	29,690	-
Other Revenue	504	1,905	-	30,410	33,053	-
Total Revenue	1,599,293	1,529,689	4.6 %	15,766,550	12,115,303	30.1 %
% of Total Revenue	22.8 %	22.3 %	0.5 %	21.6 %	18.7 %	2.9 %
<u>06000 Lodging</u>						
Active Accounts	152	114	38	152	114	38
Net Taxable Sales	2,398,469	1,214,358	97.5 %	19,986,383	9,381,176	113.0 %
Net Sales Tax	77,438	40,606	90.7 %	648,351	295,290	119.6 %
Delinquent Sales Tax	6,811	2,016	-	47,305	20,410	-
Use Tax	65	27	140.7 %	668	584	14.4 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	644	178	-	6,953	5,866	-
Total Revenue	84,958	42,827	98.4 %	703,277	322,150	118.3 %
% of Total Revenue	1.2 %	0.6 %	0.6 %	1.0 %	0.5 %	0.5 %

SALES AND USE TAX

October

2021

ACCOUNT GROUPS

07000 Lumber

	October 2021	October 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	893	703	190	893	703	190
Net Taxable Sales	12,974,026	12,078,972	7.4 %	140,031,084	134,907,194	3.8 %
Net Sales Tax	351,060	414,525	(15.3) %	4,606,777	4,646,506	(0.9) %
Delinquent Sales Tax	1,662	10,640	-	51,973	204,771	-
Use Tax	168,817	290,817	(42.0) %	2,965,054	4,321,996	(31.4) %
Delinquent Use Tax	0	3,466	-	275	3,466	-
Other Revenue	3,254	18,226	-	23,347	61,670	-
Total Revenue	524,793	737,674	(28.9) %	7,647,426	9,238,409	(17.2) %
% of Total Revenue	7.5 %	10.8 %	(3.3) %	10.5 %	14.3 %	(3.8) %

08000 Professional

Active Accounts	2,037	1,907	130	2,037	1,907	130
Net Taxable Sales	2,617,663	4,051,813	(35.4) %	31,337,237	35,535,650	(11.8) %
Net Sales Tax	86,556	141,162	(38.7) %	1,061,430	923,078	15.0 %
Delinquent Sales Tax	4,751	1,173	-	35,944	306,255	-
Use Tax	15,249	28,519	(46.5) %	142,696	281,236	(49.3) %
Delinquent Use Tax	12,896	492	-	53,771	40,197	-
Other Revenue	2,377	449	-	14,667	73,231	-
Total Revenue	121,829	171,795	(29.1) %	1,308,508	1,623,997	(19.4) %
% of Total Revenue	1.7 %	2.5 %	(0.8) %	1.8 %	2.5 %	(0.7) %

09000 Public Utility

Active Accounts	377	348	29	377	348	29
Net Taxable Sales	12,102,962	10,361,606	16.8 %	125,668,199	117,181,960	7.2 %
Net Sales Tax	425,331	357,592	18.9 %	4,413,546	4,025,038	9.7 %
Delinquent Sales Tax	743	7,270	-	12,412	95,701	-
Use Tax	5,395	10,469	(48.5) %	48,218	64,211	(24.9) %
Delinquent Use Tax	0	0	-	257	6,125	-
Other Revenue	134	0	-	842	27,091	-
Total Revenue	431,603	375,331	15.0 %	4,475,275	4,218,166	6.1 %
% of Total Revenue	6.1 %	5.5 %	0.6 %	6.1 %	6.5 %	(0.4) %

SALES AND USE TAX

October

2021

ACCOUNT GROUPS

10000 Unclassified

	October 2021	October 2020	INC (DEC)	YTD 2021	YTD 2020	INC (DEC)
Active Accounts	2,577	2,420	157	2,577	2,420	157
Net Taxable Sales	16,788,273	13,454,515	24.8 %	191,775,085	166,615,402	15.1 %
Net Sales Tax	509,318	460,999	10.5 %	6,449,140	5,676,800	13.6 %
Delinquent Sales Tax	83,075	5,052	-	271,166	111,900	-
Use Tax	18,449	76,731	(76.0) %	190,166	401,512	(52.6) %
Delinquent Use Tax	168	87,125	-	152,934	95,548	-
Other Revenue	2,105	0	-	58,342	24,921	-
Total Revenue	613,115	629,907	(2.7) %	7,121,748	6,310,681	12.9 %
% of Total Revenue	8.7 %	9.2 %	(0.5) %	9.7 %	9.7 %	0.0 %

11000 Home Occupations

Active Accounts	170	169	1	170	169	1
Net Taxable Sales	589,797	604,837	(2.5) %	6,697,755	6,877,411	(2.6) %
Net Sales Tax	20,417	20,834	(2.0) %	228,753	234,048	(2.3) %
Delinquent Sales Tax	4	106	-	2,789	2,138	-
Use Tax	0	0	0.0 %	66	35	88.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	2	-	82	1,817	-
Total Revenue	20,421	20,942	(2.5) %	231,690	238,038	(2.7) %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.4 %	(0.1) %

12000 Manufacturing

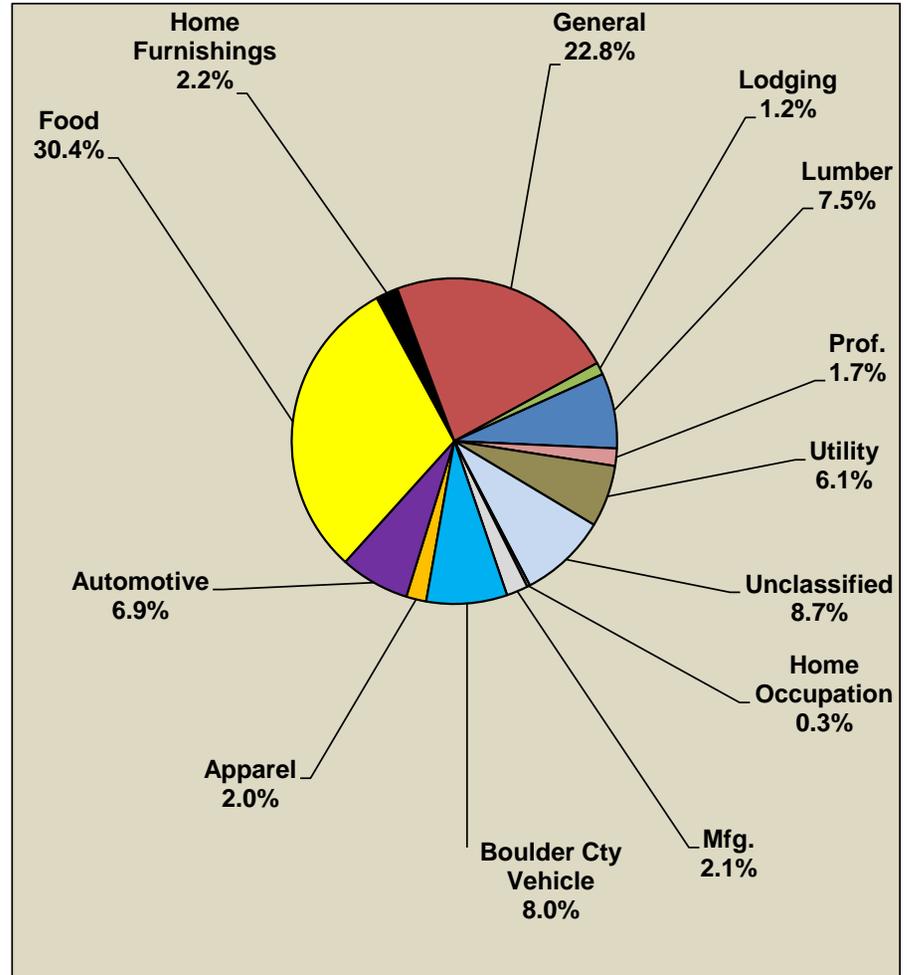
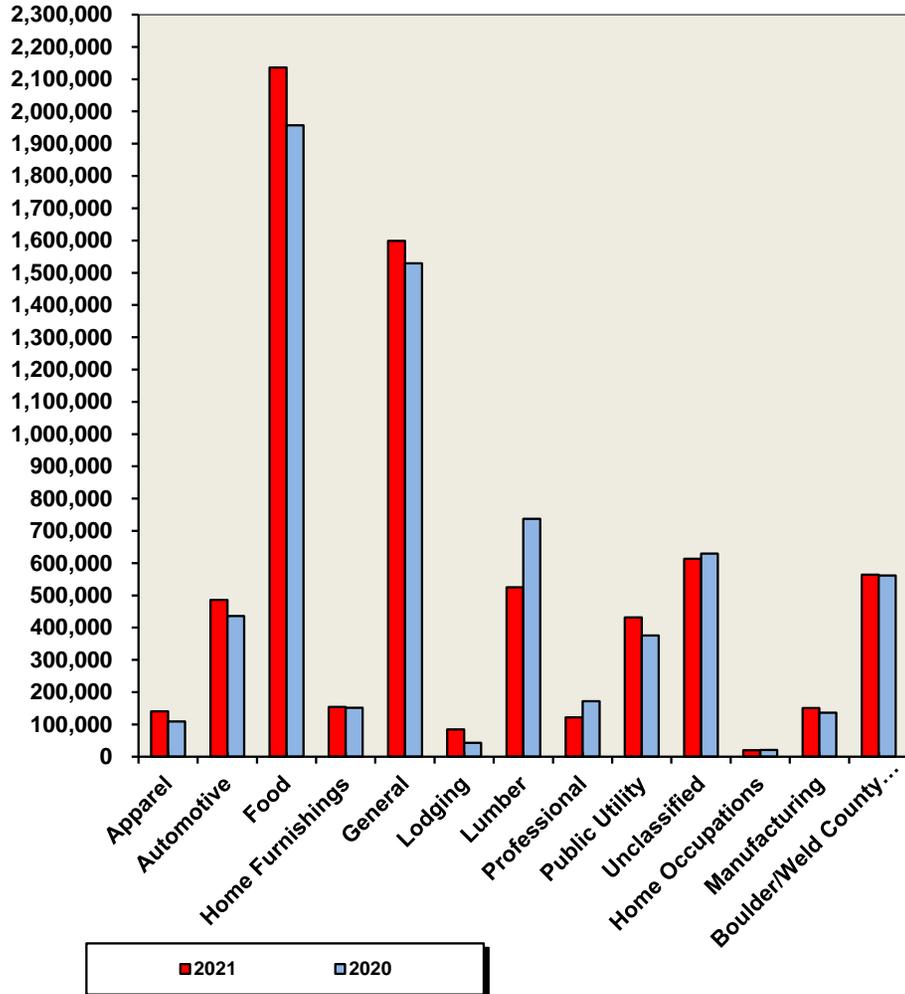
Active Accounts	211	205	6	211	205	6
Net Taxable Sales	1,625,137	1,878,129	(13.5) %	12,806,147	16,942,094	(24.4) %
Net Sales Tax	56,468	61,643	(8.4) %	463,691	355,448	30.5 %
Delinquent Sales Tax	329	1,545	-	20,749	213,729	-
Use Tax	91,632	73,106	25.3 %	2,230,878	902,541	147.2 %
Delinquent Use Tax	1,233	206	-	72,600	541	-
Other Revenue	757	0	-	13,029	68,912	-
Total Revenue	150,419	136,500	10.2 %	2,800,947	1,541,171	81.7 %
% of Total Revenue	2.1 %	2.0 %	0.1 %	3.8 %	2.4 %	1.4 %

00000 Boulder/Weld County Vehicle

Use Tax	564,339	561,326	0.5 %	4,934,211	4,007,167	23.1 %
% of Total Revenue	8.0 %	8.2 %	(0.2) %	6.8 %	6.2 %	0.6 %

Net Sales & Use Tax by Industry Type

For The Month Of
October
2021



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

October
2021

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		October 2021	October 2020	INCR/ (DECR)	YTD 2021	YTD 2020	INCR/ (DECR)
Apparel 01000	94	Net Taxable Sales	3,970,957	3,091,301	28.5 %	35,298,212	22,851,177	54.5 %
		Total Revenue	140,398	108,901	28.9 %	1,242,039	807,026	53.9 %
Automotive 02000	360	Net Taxable Sales	13,810,496	12,454,470	10.9 %	133,328,674	117,243,257	13.7 %
		Total Revenue	486,394	436,381	11.5 %	4,716,336	4,147,901	13.7 %
Food 03000	654	Net Taxable Sales	59,317,111	54,331,183	9.2 %	569,934,464	529,263,206	7.7 %
		Total Revenue	2,135,885	1,956,814	9.2 %	20,429,351	18,752,559	8.9 %
Home Furnishings 04000	371	Net Taxable Sales	4,375,204	4,313,141	1.4 %	48,534,938	39,975,315	21.4 %
		Total Revenue	154,308	151,896	1.6 %	1,714,700	1,406,758	21.9 %
General 05000	1,119	Net Taxable Sales	45,178,070	43,225,396	4.5 %	443,027,598	341,714,637	29.6 %
		Total Revenue	1,599,293	1,529,689	4.6 %	15,766,550	12,115,303	30.1 %
Lodging 06000	152	Net Taxable Sales	2,398,469	1,214,358	97.5 %	19,986,383	9,381,176	113.0 %
		Total Revenue	84,958	42,827	98.4 %	703,277	322,150	118.3 %
Lumber 07000	893	Net Taxable Sales	12,974,026	12,078,972	7.4 %	140,031,084	134,907,194	3.8 %
		Total Revenue	524,793	737,674	(28.9) %	7,647,426	9,238,409	(17.2) %
Professional 08000	2,037	Net Taxable Sales	2,617,663	4,051,813	(35.4) %	31,337,237	35,535,650	(11.8) %
		Total Revenue	121,829	171,795	(29.1) %	1,308,508	1,623,997	(19.4) %
Public Utility 09000	377	Net Taxable Sales	12,102,962	10,361,606	16.8 %	125,668,199	117,181,960	7.2 %
		Total Revenue	431,603	375,331	15.0 %	4,475,275	4,218,166	6.1 %
Unclassified 10000	2,577	Net Taxable Sales	16,788,273	13,454,515	24.8 %	191,775,085	166,615,402	15.1 %
		Total Revenue	613,115	629,907	(2.7) %	7,121,748	6,310,681	12.9 %
Home Occupations 11000	170	Net Taxable Sales	589,797	604,837	(2.5) %	6,697,755	6,877,411	(2.6) %
		Total Revenue	20,421	20,942	(2.5) %	231,690	238,038	(2.7) %
Manufacturing 12000	211	Net Taxable Sales	1,625,137	1,878,129	(13.5) %	12,806,147	16,942,094	(24.4) %
		Total Revenue	150,419	136,500	10.2 %	2,800,947	1,541,171	81.7 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	564,339	561,326	0.5 %	4,934,211	4,007,167	23.1 %
GRAND TOTALS	9,017	Net Taxable Sales	175,748,165	161,059,721	9.1 %	1,758,425,776	1,538,488,479	14.3 %
		Total Revenue	7,027,755	6,859,983	2.4 %	73,092,058	64,729,326	12.9 %

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

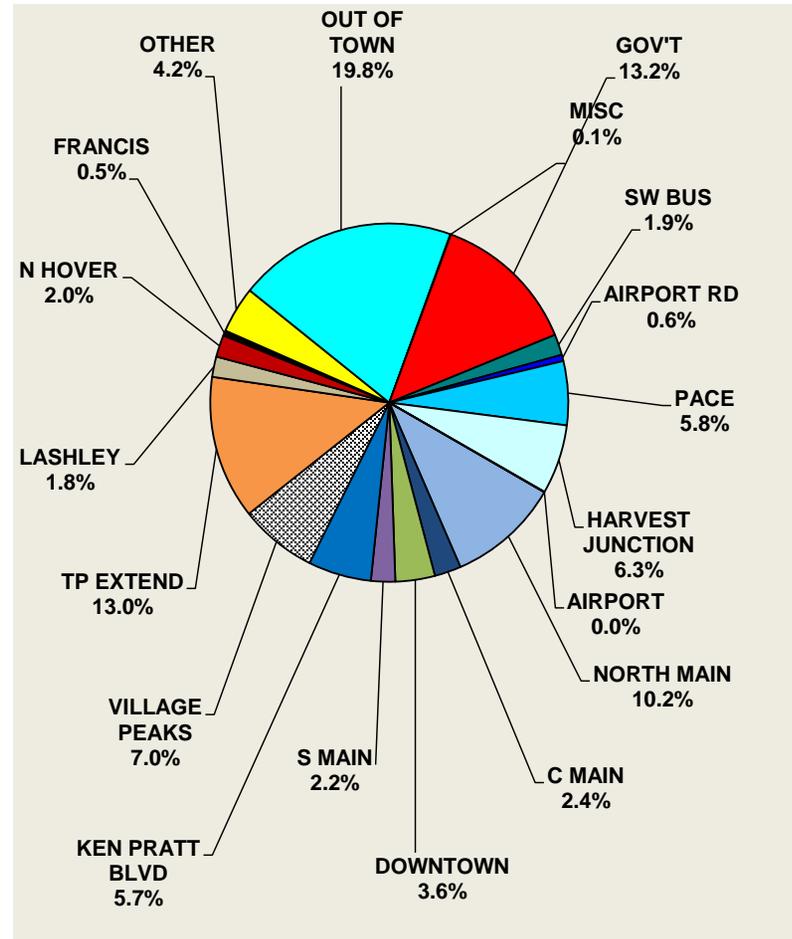
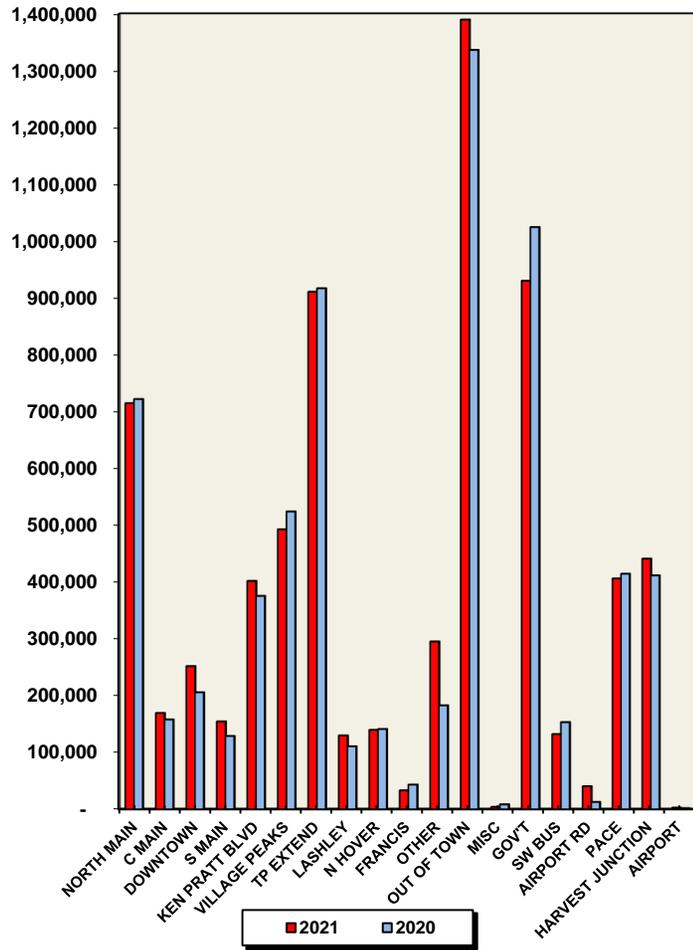
October

2021

LOCATION		% OF TOTAL	October 2021	October 2020	INCR/ (DECR)	YTD 2021	YTD 2020	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.5%	20,137,950	19,755,412	1.9 %	196,047,347	189,143,010	3.7 %
	Total Revenue	10.2%	714,044	721,249	(1.0) %	6,983,259	6,690,942	4.4 %
CENTRAL MAIN	Net Taxable Sales	2.7%	4,767,699	4,230,944	12.7 %	45,686,423	41,815,564	9.3 %
	Total Revenue	2.4%	168,549	157,060	7.3 %	1,603,444	1,475,883	8.6 %
DOWNTOWN	Net Taxable Sales	4.0%	7,117,617	5,693,919	25.0 %	64,918,658	51,049,254	27.2 %
	Total Revenue	3.6%	250,823	204,902	22.4 %	2,319,817	1,849,509	25.4 %
SOUTH MAIN	Net Taxable Sales	2.5%	4,315,916	3,611,845	19.5 %	45,377,365	37,995,973	19.4 %
	Total Revenue	2.2%	153,763	128,153	20.0 %	1,621,368	1,346,157	20.4 %
KEN PRATT BOULEVARD	Net Taxable Sales	6.2%	10,923,153	10,293,863	6.1 %	104,321,441	94,752,634	10.1 %
	Total Revenue	5.7%	400,951	374,561	7.0 %	3,781,494	3,402,985	11.1 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.8%	13,765,709	12,255,055	12.3 %	124,298,430	114,630,830	8.4 %
	Total Revenue	7.0%	491,879	523,187	(6.0) %	4,526,435	4,177,288	8.4 %
TW PKS SQ EXTENDED	Net Taxable Sales	14.5%	25,563,614	25,924,852	(1.4) %	257,441,116	245,519,970	4.9 %
	Total Revenue	13.0%	910,253	916,381	(0.7) %	9,208,564	8,732,332	5.5 %
LASHLEY	Net Taxable Sales	2.1%	3,611,626	3,081,976	17.2 %	36,146,269	32,712,189	10.5 %
	Total Revenue	1.8%	129,014	110,108	17.2 %	1,299,848	1,161,977	11.9 %
NORTH HOVER	Net Taxable Sales	2.2%	3,920,800	3,971,448	(1.3) %	36,119,148	38,033,446	(5.0) %
	Total Revenue	2.0%	138,868	140,426	(1.1) %	1,341,100	1,344,633	(0.3) %
FRANCIS	Net Taxable Sales	0.5%	906,920	1,019,105	(11.0) %	9,340,845	8,257,244	13.1 %
	Total Revenue	0.5%	32,859	42,850	(23.3) %	336,307	290,505	15.8 %
ALL OTHERS	Net Taxable Sales	4.1%	7,133,299	4,555,229	56.6 %	69,034,878	47,489,137	45.4 %
	Total Revenue	4.2%	294,290	181,901	61.8 %	3,161,580	2,088,907	51.4 %
OUT OF TOWN	Net Taxable Sales	23.6%	41,479,053	35,610,925	16.5 %	438,244,009	328,318,999	33.5 %
	Total Revenue	19.8%	1,389,619	1,336,246	4.0 %	15,558,419	12,019,594	29.4 %
MISCELLANEOUS	Net Taxable Sales	0.1%	106,035	62,689	69.1 %	2,359,088	3,044,327	(22.5) %
	Total Revenue	0.1%	3,742	8,270	(54.8) %	100,487	137,074	(26.7) %
CITY, BLDR CO	Net Taxable Sales	3.3%	5,879,491	5,330,292	10.3 %	58,068,902	54,437,837	6.7 %
	Total Revenue	13.2%	929,668	1,024,128	(9.2) %	9,841,282	10,130,073	(2.9) %
SW BUSINESS	Net Taxable Sales	1.4%	2,403,188	2,119,431	13.4 %	20,981,347	24,222,120	(13.4) %
	Total Revenue	1.9%	131,502	152,436	(13.7) %	1,360,057	1,607,524	(15.4) %
AIRPORT ROAD	Net Taxable Sales	0.3%	596,093	352,643	69.0 %	4,691,555	3,686,979	27.2 %
	Total Revenue	0.6%	39,991	12,405	222.4 %	1,193,072	204,151	484.4 %
PACE	Net Taxable Sales	6.4%	11,288,218	11,603,522	(2.7) %	112,281,533	115,870,234	(3.1) %
	Total Revenue	5.8%	405,345	413,563	(2.0) %	4,058,735	4,238,133	(4.2) %
HARVEST JUNCTION	Net Taxable Sales	6.7%	11,781,583	11,558,183	1.9 %	132,543,873	107,126,323	23.7 %
	Total Revenue	6.3%	440,213	410,646	7.2 %	4,770,133	3,802,943	25.4 %
AIRPORT	Net Taxable Sales	0.0%	50,201	28,388	76.8 %	523,549	382,409	36.9 %
	Total Revenue	0.0%	2,382	1,511	57.6 %	26,657	28,716	(7.2) %
TOTALS	Net Taxable Sales	100%	175,748,165	161,059,721	9.1 %	1,758,425,776	1,538,488,479	14.3 %
	Total Revenue	100%	7,027,755	6,859,983	2.4 %	73,092,058	64,729,326	12.9 %

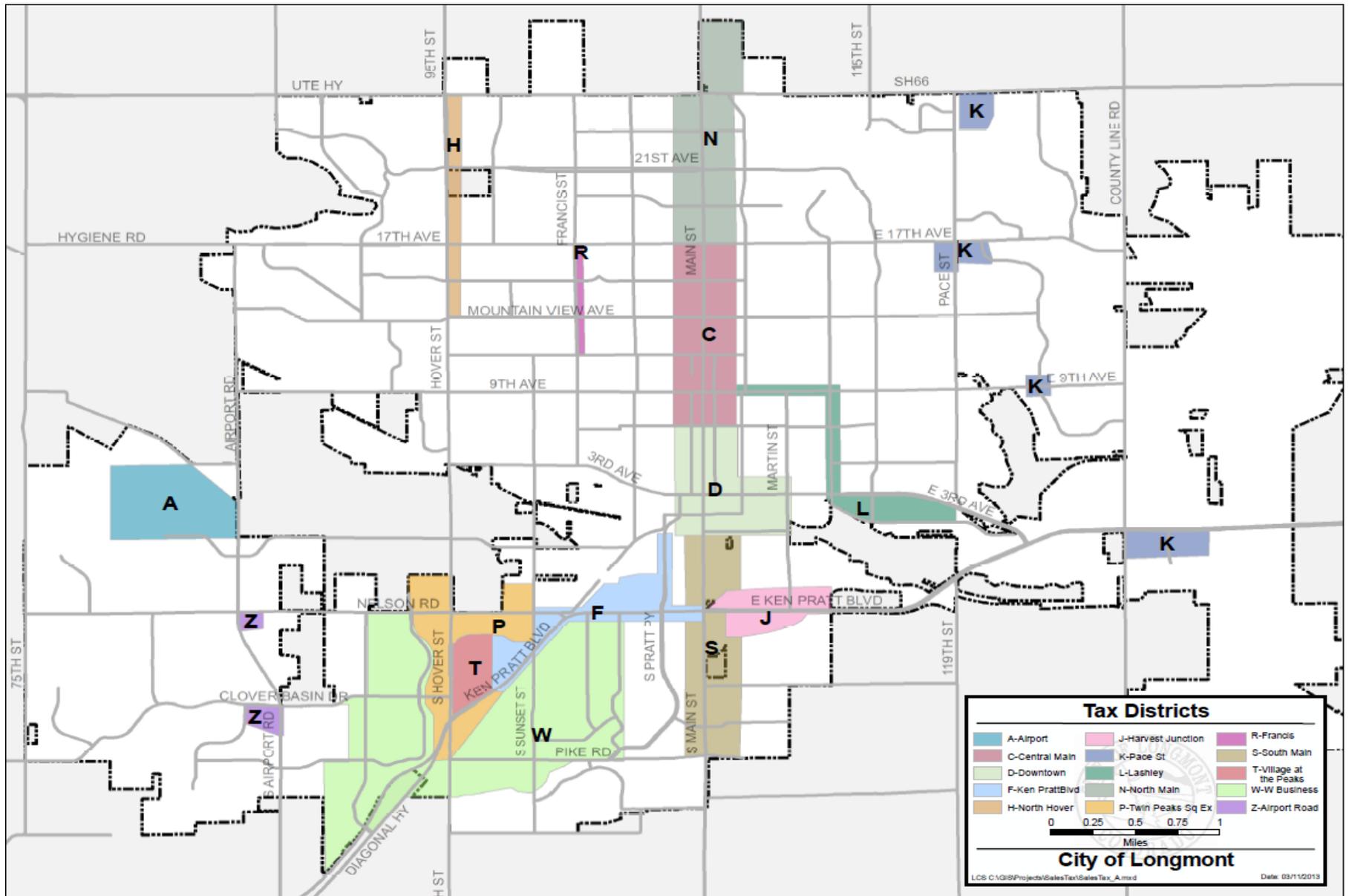
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
October
2021



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

October

2021

	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	43,646	89.0 %	23,096	365,516	102.9 %	180,144
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 365,516	102.9 %	\$ 180,144			

SPECIAL MARIJUANA TAX

October

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	52,137	4.6 %	49,840	522,073	20.2 %	434,503
November		0.0 %			0 %	
December		0.0 %			0.0 %	
Total	\$ 522,073	20.2 %	\$ 434,503			