

# **CITY OF LONGMONT FINANCE DEPARTMENT**

## **SALES AND USE TAX DIVISION**

### **ANALYSIS OF TAXES**

**May 2017**

#### **SUMMARY**

Total Taxes this Month:	\$	5,635,151
Compared to Last Year:		4,928,141
Percentage change:		14.3 %

#### **CONTENTS**

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	17

# SALES AND USE TAX SUMMARY

## CITY OF LONGMONT

May 2017

### Overview

**Month of May:** Total Sales and Use Tax for the month of May increased overall by 14.3% compared to last year. Current Sales Tax collection increased by 12.3% and current Use Tax collection decreased 30.5%.

**Year to Date:** Total Sales and Use Tax through May increased by 22.1% for 2017. The Sales Tax component increased by 15.5% and the Use Tax component increased by 54.8%.

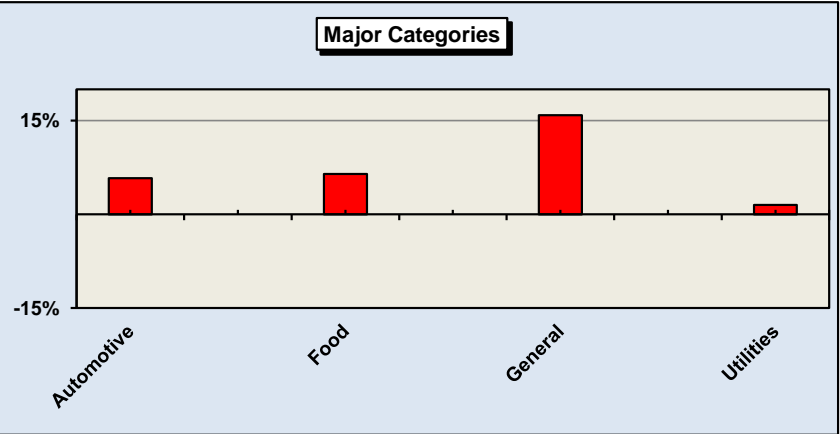
**Important note in understanding year-to-year comparative basis within this report:**

**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 2016-2017 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 2016 to 2017 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.

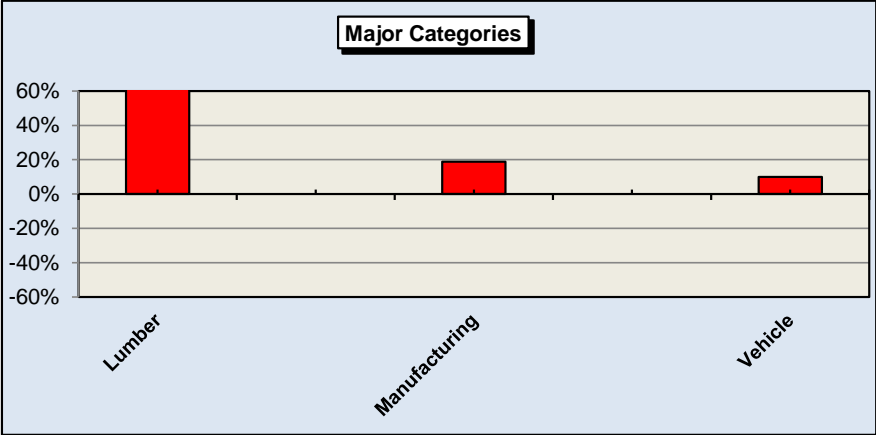
### Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 5.8%, 6.4%, 15.9%, and 1.5% respectively when compared to 2016 year to date.



### Use Tax Activity

The *Lumber, Manufacturing, and Vehicle* categories showed increases of 105.4%, 18.8%, and 10.0% respectively; when compared to 2016 year to date.



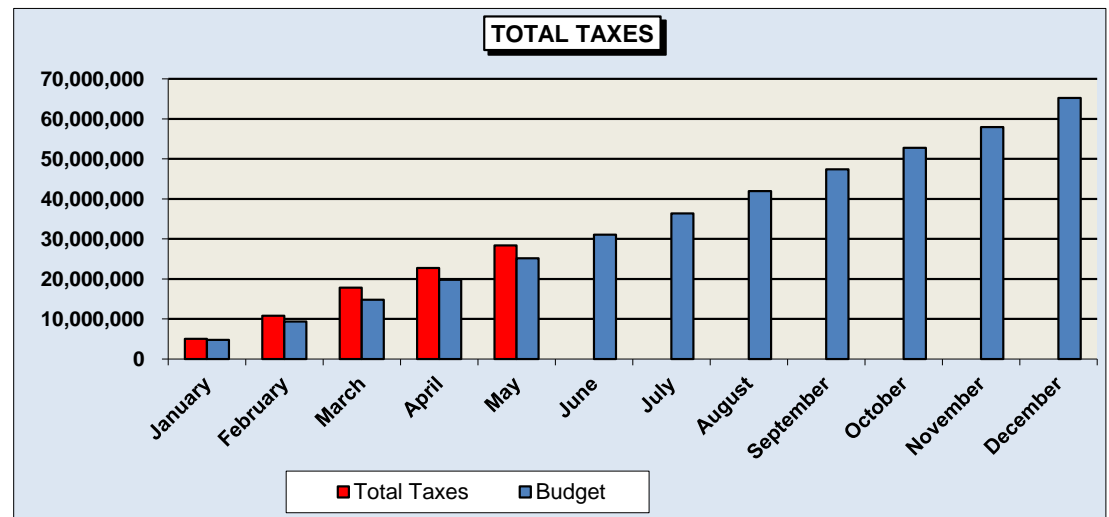
# SALES & USE TAX - BUDGET TO ACTUAL

May  
2017

	Sales & Use 2017 BUDGET	Cumulative Sales & Use 2017 BUDGET	Cumulative % of 2017 Budget	Sales Tax 2017 ACTUAL	Use Tax 2017 ACTUAL	Total 2017 ACTUAL
January	4,784,505	4,784,505	7.3	3,923,083	1,147,811	5,070,895
February	4,577,926	9,362,431	14.4	4,135,315	1,633,634	5,768,949
March	5,440,300	14,802,731	22.7	5,512,423	1,451,387	6,963,810
April	5,023,351	19,826,082	30.4	4,213,157	736,360	4,949,517
May	5,326,602	25,152,685	38.6	4,571,786	1,063,366	5,635,151
June	5,915,711	31,068,395	47.6			-
July	5,330,835	36,399,230	55.8			-
August	5,545,727	41,944,957	64.3			-
September	5,448,474	47,393,431	72.7			-
October	5,396,358	52,789,790	80.9			-
November	5,157,671	57,947,461	88.9			-
December	7,266,943	65,214,404	100.0			-

Total      \$      65,214,404

\$   22,355,765      6,032,558      28,388,323



Note: Monthly budgets are based on 5 years of historical trend.

# Revenue Growth Per Fund / Current Year to Previous Year May 2017

	2016 YTD Sales Tax	2016 YTD Use Tax	2016 YTD Total	2017 YTD Sales Tax	2017 YTD Use Tax	2017 YTD Total	Sales Tax % Change 2016 - 2017	Use Tax % Change 2016 - 2017	Total % Change 2016 - 2017	% Change needed to reach budget
General Fund	11,815,125	178,305	11,993,430	13,111,079	543,759	13,654,838	11.0%	205.0%	13.9%	4.47%
PIF Fund	-	2,201,177	2,201,177	-	3,140,246	3,140,246	n/a	42.7%	42.7%	-3.72%
Other Funds	7,532,143	1,516,920	9,049,063	8,703,390	2,348,553	11,051,943	15.5%	54.8%	22.1%	5.46%
LURA	-	-	-	541,296	-	541,296	0.0%	0.0%	0.0%	237%
All Funds Total	19,347,268	3,896,403	23,243,671	22,355,765	6,032,558	28,388,323	15.5%	54.8%	22.1%	5.46%
Budgeted Increase							5.7%	4.5%	5.5%	

## General Fund

For 2016, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 7.5% of the use tax to the General Fund. For 2017 the allocation of use tax to the General Fund increased to 14.76%. The result after five months is that the General Fund share of revenue from sales and use tax is up by 13.9%. The increase needed to reach the 2017 budget is 4.47%.

## Public Improvement Fund

For 2016, the City's financial policy allocated 92.5% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2017 the allocation changed to 85.24%. After five months, the PIF increased by 42.7%, which is above the 3.72% decrease needed to reach budget.

## Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2017, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds do not reach 5.46% they would not meet budget, however they currently show an increase of 22.1%.

## LURA

For 2017, an amount of \$1,277,869 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% 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. Almost all of the tax received through January went towards the base sales tax. Now that the base is met, 1.73% of the 2% non-earmarked sales tax from the URA district will go to the Village at the Peaks debt service fund to accumulate monies toward repayment of the COP's.

# SALES AND USE TAX

May

2017

ACCOUNT GROUPS

May  
2017

May  
2016

INC  
(DEC)

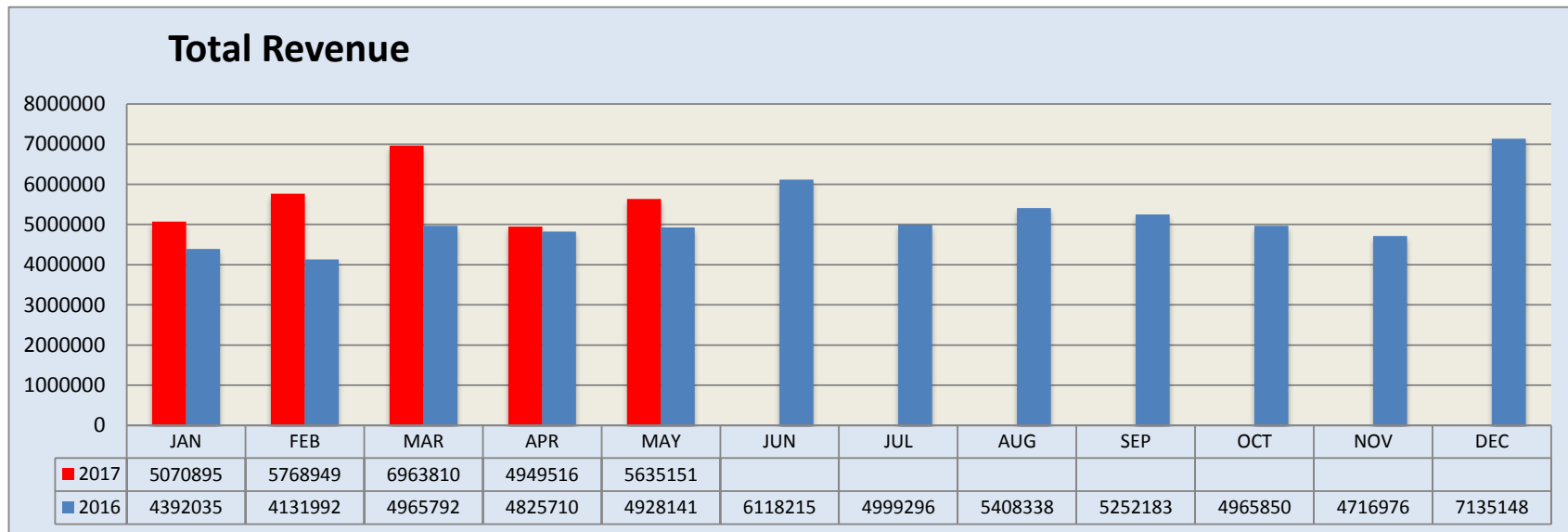
YTD  
2017

YTD  
2016

INC  
(DEC)

## GRAND TOTALS

Active Accounts	9,643	9,526	117	9,643	9,526	117
Net Taxable Sales	140,167,736	126,242,109	11.0 %	675,430,164	599,994,741	12.6 %
<b>Net Sales Tax</b>	4,544,651	4,045,947	<b>12.3 %</b>	21,564,350	18,589,973	<b>16.0 %</b>
Delinquent Sales Tax	25,332	59,697	-	415,026	634,748	-
<b>Use Tax</b>	1,062,061	813,614	<b>30.5 %</b>	5,102,578	3,846,108	<b>32.7 %</b>
Delinquent Use Tax	1,304	0	-	929,980	50,293	-
Other Revenue*	1,803	8,883	-	376,387	122,548	-
<b>Total Revenue</b>	<b>5,635,151</b>	<b>4,928,141</b>	<b>14.3 %</b>	<b>28,388,321</b>	<b>23,243,670</b>	<b>22.1 %</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

May

2017

## ACCOUNT GROUPS

### 01000 Apparel

	May 2017	May 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	83	83	0	83	83	0
Net Taxable Sales	2,595,471	2,374,639	9.3 %	11,606,970	10,873,731	6.7 %
<b>Net Sales Tax</b>	<b>83,417</b>	<b>73,894</b>	<b>12.9 %</b>	<b>374,234</b>	<b>344,844</b>	<b>8.5 %</b>
Delinquent Sales Tax	1,205	3,488	-	3,698	7,031	-
<b>Use Tax</b>	<b>185</b>	<b>200</b>	<b>(7.5) %</b>	<b>814</b>	<b>1,601</b>	<b>(49.2) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	149	341	-	865	3,077	-
<b>Total Revenue</b>	<b>84,956</b>	<b>77,923</b>	<b>9.0 %</b>	<b>379,611</b>	<b>356,553</b>	<b>6.5 %</b>
% of Total Revenue	1.5 %	1.6 %	(0.1) %	1.3 %	1.5 %	(0.2) %

### 02000 Automotive

Active Accounts	315	317	(2)	315	317	(2)
Net Taxable Sales	11,533,635	10,737,865	7.4 %	54,482,576	51,447,708	5.9 %
<b>Net Sales Tax</b>	<b>373,362</b>	<b>347,640</b>	<b>7.4 %</b>	<b>1,757,446</b>	<b>1,661,208</b>	<b>5.8 %</b>
Delinquent Sales Tax	1,926	2,080	-	14,138	11,328	-
<b>Use Tax</b>	<b>1,866</b>	<b>4,681</b>	<b>(60.1) %</b>	<b>9,057</b>	<b>19,467</b>	<b>(53.5) %</b>
Delinquent Use Tax	0	0	-	15,587	0	-
Other Revenue	0	689	-	6,616	3,582	-
<b>Total Revenue</b>	<b>377,154</b>	<b>355,090</b>	<b>6.2 %</b>	<b>1,802,844</b>	<b>1,695,585</b>	<b>6.3 %</b>
% of Total Revenue	6.7 %	7.2 %	(0.5) %	6.4 %	7.3 %	(0.9) %

### 03000 Food

Active Accounts	547	516	31	547	516	31
Net Taxable Sales	48,593,589	46,118,345	5.4 %	229,163,614	216,151,400	6.0 %
<b>Net Sales Tax</b>	<b>1,575,278</b>	<b>1,484,460</b>	<b>6.1 %</b>	<b>7,376,457</b>	<b>6,929,588</b>	<b>6.4 %</b>
Delinquent Sales Tax	11,437	15,761	-	103,766	79,902	-
<b>Use Tax</b>	<b>10,101</b>	<b>8,280</b>	<b>22.0 %</b>	<b>81,428</b>	<b>100,307</b>	<b>(18.8) %</b>
Delinquent Use Tax	0	0	-	14,359	6,736	-
Other Revenue	177	0	-	11,235	1,512	-
<b>Total Revenue</b>	<b>1,596,993</b>	<b>1,508,501</b>	<b>5.9 %</b>	<b>7,587,245</b>	<b>7,118,045</b>	<b>6.6 %</b>
% of Total Revenue	28.3 %	30.6 %	(2.3) %	26.7 %	30.6 %	(3.9) %

# SALES AND USE TAX

May

2017

## ACCOUNT GROUPS

### 04000 Home Furnishings

	May 2017	May 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	252	255	(3)	252	255	(3)
Net Taxable Sales	3,964,939	3,653,025	8.5 %	20,409,578	21,396,985	(4.6) %
<b>Net Sales Tax</b>	121,684	116,880	<b>4.1 %</b>	641,190	577,235	<b>11.1 %</b>
Delinquent Sales Tax	6,142	1,822	-	20,082	22,317	-
<b>Use Tax</b>	808	617	<b>31.0 %</b>	16,458	5,984	<b>175.0 %</b>
Delinquent Use Tax	0	0	-	0	(517)	-
Other Revenue	0	547	-	4,215	15,162	-
<b>Total Revenue</b>	<b>128,634</b>	<b>119,866</b>	<b>7.3 %</b>	<b>681,945</b>	<b>620,181</b>	<b>10.0 %</b>
% of Total Revenue	2.3 %	2.4 %	(0.1) %	2.4 %	2.7 %	(0.3) %

### 05000 General

Active Accounts	629	589	40	629	589	40
Net Taxable Sales	25,070,060	22,388,722	12.0 %	113,951,981	99,179,027	14.9 %
<b>Net Sales Tax</b>	816,369	728,270	<b>12.1 %</b>	3,696,936	3,191,020	<b>15.9 %</b>
Delinquent Sales Tax	1,414	2,722	-	18,667	37,527	-
<b>Use Tax</b>	5,036	3,987	<b>26.3 %</b>	22,209	22,499	<b>(1.3) %</b>
Delinquent Use Tax	819	0	-	819	33,934	-
Other Revenue	0	0	-	12,873	14,488	-
<b>Total Revenue</b>	<b>823,638</b>	<b>734,979</b>	<b>12.1 %</b>	<b>3,751,504</b>	<b>3,299,468</b>	<b>13.7 %</b>
% of Total Revenue	14.6 %	14.9 %	(0.3) %	13.2 %	14.2 %	(1.0) %

### 06000 Lodging

Active Accounts	20	19	1	20	19	1
Net Taxable Sales	2,335,333	2,097,964	11.3 %	7,552,960	6,780,661	11.4 %
<b>Net Sales Tax</b>	76,277	61,268	<b>24.5 %</b>	245,819	210,870	<b>16.6 %</b>
Delinquent Sales Tax	0	7,316	-	0	10,564	-
<b>Use Tax</b>	571	534	<b>6.9 %</b>	3,861	2,641	<b>46.2 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	2,048	-	745	2,392	-
<b>Total Revenue</b>	<b>76,848</b>	<b>71,166</b>	<b>8.0 %</b>	<b>250,425</b>	<b>226,467</b>	<b>10.6 %</b>
% of Total Revenue	1.4 %	1.4 %	0.0 %	0.9 %	1.0 %	(0.1) %

# SALES AND USE TAX

May

2017

## ACCOUNT GROUPS

### 07000 Lumber

	May 2017	May 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	3,177	3,126	51	3,177	3,126	51
Net Taxable Sales	12,700,598	12,055,417	5.4 %	53,498,059	50,780,673	5.4 %
<b>Net Sales Tax</b>	<b>414,928</b>	<b>393,659</b>	<b>5.4 %</b>	<b>1,704,905</b>	<b>1,465,579</b>	<b>16.3 %</b>
Delinquent Sales Tax	0	0	-	32,886	74,604	-
<b>Use Tax</b>	<b>494,299</b>	<b>337,226</b>	<b>46.6 %</b>	<b>2,562,611</b>	<b>1,247,495</b>	<b>105.4 %</b>
Delinquent Use Tax	0	0	-	3,699	0	-
Other Revenue	0	0	-	8,358	15,497	-
<b>Total Revenue</b>	<b>909,227</b>	<b>730,885</b>	<b>24.4 %</b>	<b>4,312,459</b>	<b>2,803,175</b>	<b>53.8 %</b>
% of Total Revenue	16.1 %	14.8 %	1.3 %	15.2 %	12.1 %	3.1 %

### 08000 Professional

Active Accounts	1,957	1,991	(34)	1,957	1,991	(34)
Net Taxable Sales	1,945,994	1,889,280	3.0 %	14,386,832	10,250,800	40.3 %
<b>Net Sales Tax</b>	<b>62,817</b>	<b>58,316</b>	<b>7.7 %</b>	<b>321,036</b>	<b>311,918</b>	<b>2.9 %</b>
Delinquent Sales Tax	109	2,708	-	143,312	18,262	-
<b>Use Tax</b>	<b>68,188</b>	<b>24,449</b>	<b>178.9 %</b>	<b>171,389</b>	<b>292,314</b>	<b>(41.4) %</b>
Delinquent Use Tax	485	0	-	765,186	7,875	-
Other Revenue	332	1,845	-	286,775	3,391	-
<b>Total Revenue</b>	<b>131,931</b>	<b>87,318</b>	<b>51.1 %</b>	<b>1,687,698</b>	<b>633,760</b>	<b>166.3 %</b>
% of Total Revenue	2.3 %	1.8 %	0.5 %	5.9 %	2.7 %	3.2 %

### 09000 Public Utility

Active Accounts	324	324	0	324	324	0
Net Taxable Sales	11,680,497	10,779,387	8.4 %	64,054,442	62,679,113	2.2 %
<b>Net Sales Tax</b>	<b>381,533</b>	<b>345,974</b>	<b>10.3 %</b>	<b>2,049,503</b>	<b>2,019,340</b>	<b>1.5 %</b>
Delinquent Sales Tax	0	0	-	37,218	1,563	-
<b>Use Tax</b>	<b>8,595</b>	<b>4,609</b>	<b>86.5 %</b>	<b>39,573</b>	<b>40,255</b>	<b>(1.7) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	147	461	-	5,460	603	-
<b>Total Revenue</b>	<b>390,275</b>	<b>351,044</b>	<b>11.2 %</b>	<b>2,131,754</b>	<b>2,061,761</b>	<b>3.4 %</b>
% of Total Revenue	6.9 %	7.1 %	(0.2) %	7.5 %	8.9 %	(1.4) %



# SALES AND USE TAX

May

2017

## ACCOUNT GROUPS

### 10000 Unclassified

	May 2017	May 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	2,004	1,962	42	2,004	1,962	42
Net Taxable Sales	17,046,513	12,257,651	39.1 %	93,935,489	62,586,191	50.1 %
<b>Net Sales Tax</b>	<b>551,546</b>	<b>382,984</b>	<b>44.0 %</b>	<b>3,005,251</b>	<b>1,641,338</b>	<b>83.1 %</b>
Delinquent Sales Tax	3,099	15,395	-	36,028	361,738	-
<b>Use Tax</b>	<b>19,957</b>	<b>68,276</b>	<b>(70.8) %</b>	<b>153,953</b>	<b>289,013</b>	<b>(46.7) %</b>
Delinquent Use Tax	0	0	-	129,213	0	-
Other Revenue	924	2,616	-	34,085	60,812	-
<b>Total Revenue</b>	<b>575,526</b>	<b>469,271</b>	<b>22.6 %</b>	<b>3,358,530</b>	<b>2,352,901</b>	<b>42.7 %</b>
% of Total Revenue	10.2 %	9.5 %	0.7 %	11.8 %	10.1 %	1.7 %

### 11000 Home Occupations

Active Accounts	122	122	0	122	122	0
Net Taxable Sales	680,072	801,016	(15.1) %	3,284,117	3,052,021	7.6 %
<b>Net Sales Tax</b>	<b>21,895</b>	<b>17,396</b>	<b>25.9 %</b>	<b>100,376</b>	<b>89,801</b>	<b>11.8 %</b>
Delinquent Sales Tax	0	8,405	-	3,149	8,405	-
<b>Use Tax</b>	<b>5</b>	<b>1</b>	<b>400.0 %</b>	<b>32</b>	<b>45</b>	<b>(28.9) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	74	0	-	2,987	500	-
<b>Total Revenue</b>	<b>21,974</b>	<b>25,802</b>	<b>(14.8) %</b>	<b>106,544</b>	<b>98,751</b>	<b>7.9 %</b>
% of Total Revenue	0.4 %	0.5 %	(0.1) %	0.4 %	0.4 %	0.0 %

### 12000 Manufacturing

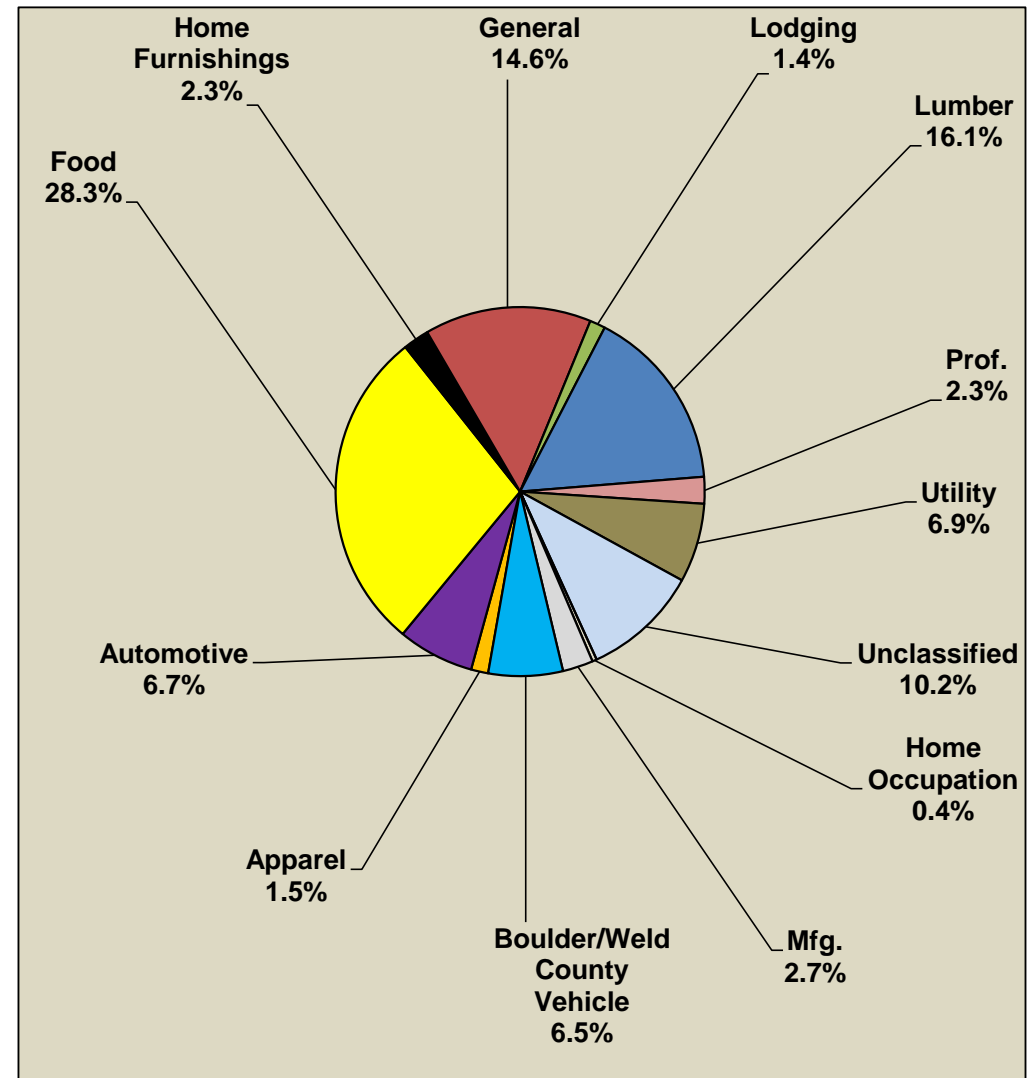
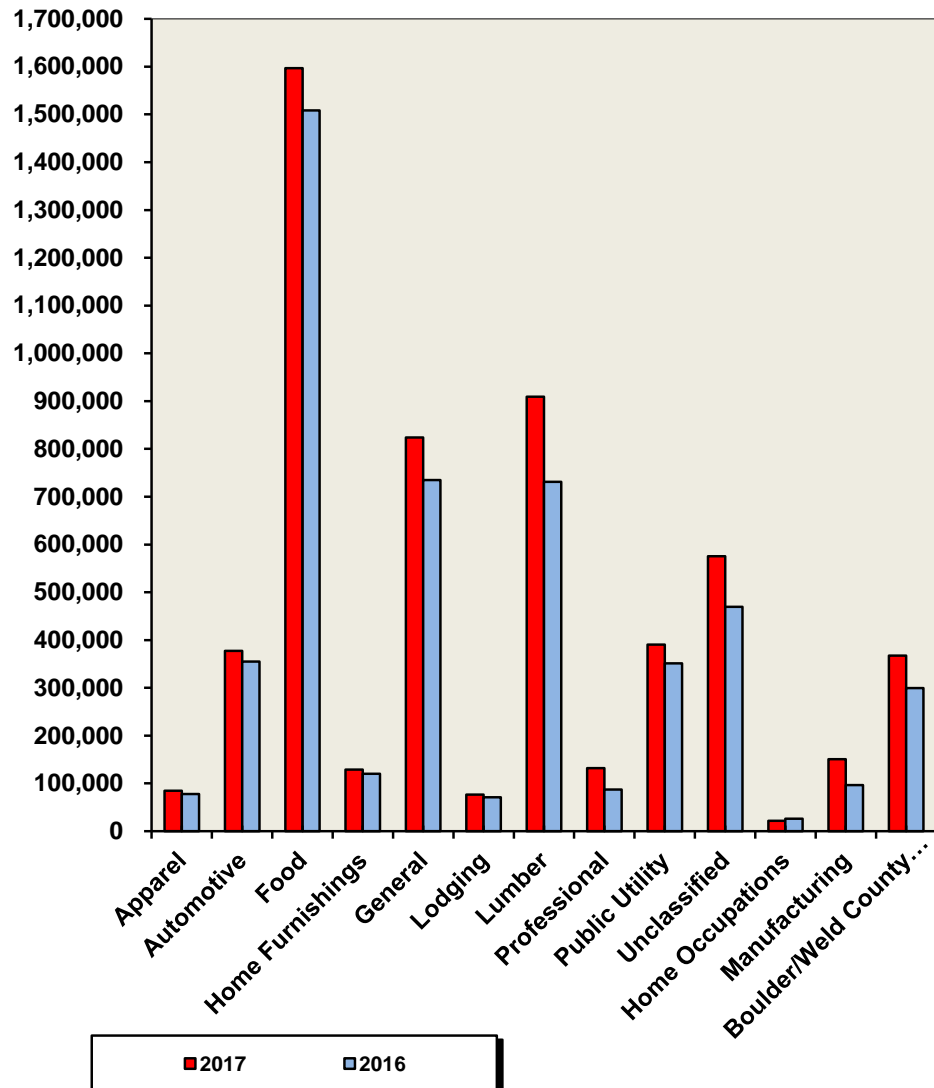
Active Accounts	212	221	(9)	212	221	(9)
Net Taxable Sales	2,021,035	1,088,798	85.6 %	9,103,546	4,816,431	89.0 %
<b>Net Sales Tax</b>	<b>65,545</b>	<b>35,206</b>	<b>86.2 %</b>	<b>291,197</b>	<b>147,232</b>	<b>97.8 %</b>
Delinquent Sales Tax	0	0	-	2,082	1,507	-
<b>Use Tax</b>	<b>85,295</b>	<b>61,026</b>	<b>39.8 %</b>	<b>468,367</b>	<b>394,290</b>	<b>18.8 %</b>
Delinquent Use Tax	0	0	-	1,118	2,265	-
Other Revenue	0	336	-	2,173	1,532	-
<b>Total Revenue</b>	<b>150,840</b>	<b>96,568</b>	<b>56.2 %</b>	<b>764,937</b>	<b>546,826</b>	<b>39.9 %</b>
% of Total Revenue	2.7 %	2.0 %	0.7 %	2.7 %	2.4 %	0.3 %

### 00000 Boulder/Weld County Vehicle

<b>Use Tax</b>	<b>367,155</b>	<b>299,728</b>	<b>22.5 %</b>	<b>1,572,825</b>	<b>1,430,197</b>	<b>10.0 %</b>
% of Total Revenue	6.5 %	6.1 %	0.4 %	5.5 %	6.2 %	(0.7) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**May**  
**2017**



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

May  
2017

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		May 2017	May 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
Apparel	83	Net Taxable Sales	2,595,471	2,374,639	9.3 %	11,606,970	10,873,731	6.7 %
01000		Total Revenue	84,956	77,923	9.0 %	379,611	356,553	6.5 %
Automotive	315	Net Taxable Sales	11,533,635	10,737,865	7.4 %	54,482,576	51,447,708	5.9 %
02000		Total Revenue	377,154	355,090	6.2 %	1,802,844	1,695,585	6.3 %
Food	547	Net Taxable Sales	48,593,589	46,118,345	5.4 %	229,163,614	216,151,400	6.0 %
03000		Total Revenue	1,596,993	1,508,501	5.9 %	7,587,245	7,118,045	6.6 %
Home Furnishings	252	Net Taxable Sales	3,964,939	3,653,025	8.5 %	20,409,578	21,396,985	(4.6) %
04000		Total Revenue	128,634	119,866	7.3 %	681,945	620,181	10.0 %
General	629	Net Taxable Sales	25,070,060	22,388,722	12.0 %	113,951,981	99,179,027	14.9 %
05000		Total Revenue	823,638	734,979	12.1 %	3,751,504	3,299,468	13.7 %
Lodging	20	Net Taxable Sales	2,335,333	2,097,964	11.3 %	7,552,960	6,780,661	11.4 %
06000		Total Revenue	76,848	71,166	8.0 %	250,425	226,467	10.6 %
Lumber	3,177	Net Taxable Sales	12,700,598	12,055,417	5.4 %	53,498,059	50,780,673	5.4 %
07000		Total Revenue	909,227	730,885	24.4 %	4,312,459	2,803,175	53.8 %
Professional	1,957	Net Taxable Sales	1,945,994	1,889,280	3.0 %	14,386,832	10,250,800	40.3 %
08000		Total Revenue	131,931	87,318	51.1 %	1,687,698	633,760	166.3 %
Public Utility	324	Net Taxable Sales	11,680,497	10,779,387	8.4 %	64,054,442	62,679,113	2.2 %
09000		Total Revenue	390,275	351,044	11.2 %	2,131,754	2,061,761	3.4 %
Unclassified	2,004	Net Taxable Sales	17,046,513	12,257,651	39.1 %	93,935,489	62,586,191	50.1 %
10000		Total Revenue	575,526	469,271	22.6 %	3,358,530	2,352,901	42.7 %
Home Occupations	122	Net Taxable Sales	680,072	801,016	(15.1) %	3,284,117	3,052,021	7.6 %
11000		Total Revenue	21,974	25,802	(14.8) %	106,544	98,751	7.9 %
Manufacturing	212	Net Taxable Sales	2,021,035	1,088,798	85.6 %	9,103,546	4,816,431	89.0 %
12000		Total Revenue	150,840	96,568	56.2 %	764,937	546,826	39.9 %
Boulder/Weld County Vehicle	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	367,155	299,728	22.5 %	1,572,825	1,430,197	10.0 %
GRAND TOTALS	9,644	Net Taxable Sales	140,167,736	126,242,109	11.0 %	675,430,164	599,994,741	12.6 %
		Total Revenue	5,635,151	4,928,141	14.3 %	28,388,321	23,243,670	22.1 %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

---

<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, and Specialty shops.
<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.

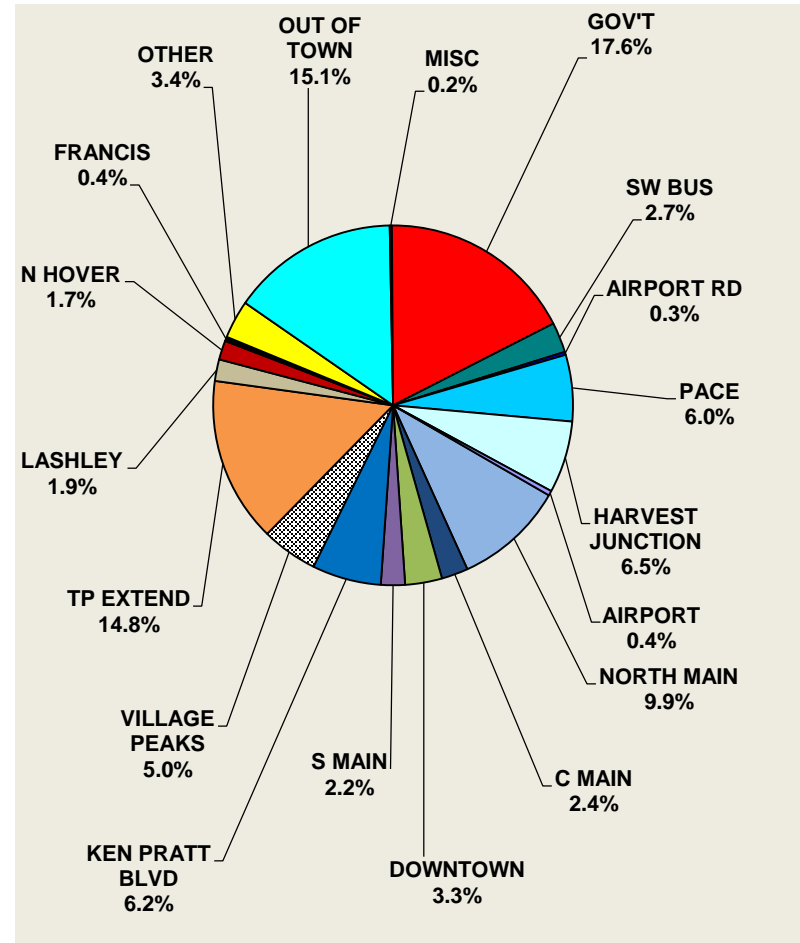
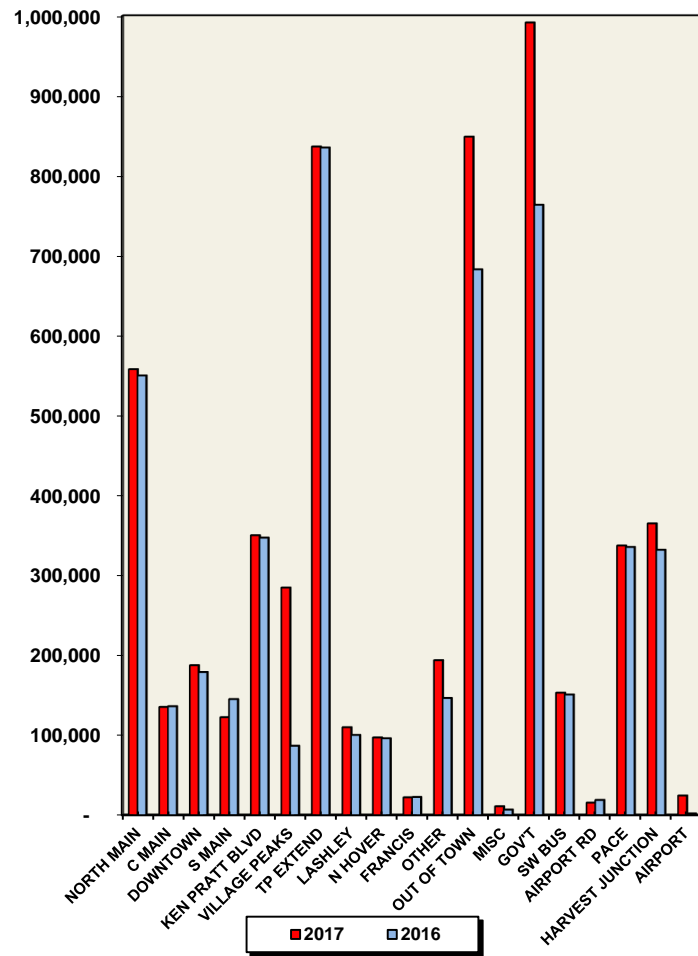
# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

		May 2017						
LOCATION		% OF TOTAL	May 2017	May 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	12.1%	17,002,682	16,673,986	2.0 %	77,576,002	75,892,087	2.2 %
	Total Revenue	9.9%	557,400	549,558	1.4 %	2,561,398	2,520,230	1.6 %
CENTRAL MAIN	Net Taxable Sales	2.9%	4,126,502	4,156,304	(0.7) %	18,796,259	18,527,313	1.5 %
	Total Revenue	2.4%	134,681	135,569	(0.7) %	625,576	604,267	3.5 %
DOWNTOWN	Net Taxable Sales	4.0%	5,655,727	5,285,315	7.0 %	25,101,790	23,253,135	8.0 %
	Total Revenue	3.3%	186,817	178,276	4.8 %	841,161	771,122	9.1 %
SOUTH MAIN	Net Taxable Sales	2.7%	3,721,585	4,239,378	(12.2) %	17,392,306	16,677,705	4.3 %
	Total Revenue	2.2%	121,872	144,452	(15.6) %	594,905	568,412	4.7 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.5%	10,537,097	10,637,284	(0.9) %	48,499,748	48,374,266	0.3 %
	Total Revenue	6.2%	349,553	346,519	0.9 %	1,639,825	1,608,465	1.9 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.2%	8,663,727	2,660,419	225.7 %	37,838,597	9,565,879	295.6 %
	Total Revenue	5.0%	284,029	86,220	229.4 %	1,243,454	324,536	283.1 %
TW PKS SQ EXTENDED	Net Taxable Sales	18.2%	25,510,653	25,513,575	(0.0) %	110,359,140	115,799,125	(4.7) %
	Total Revenue	14.8%	836,168	834,917	0.1 %	3,767,130	3,750,009	0.5 %
LASHLEY	Net Taxable Sales	2.4%	3,298,822	3,006,962	9.7 %	14,542,670	14,049,406	3.5 %
	Total Revenue	1.9%	109,375	99,716	9.7 %	485,034	468,278	3.6 %
NORTH HOVER	Net Taxable Sales	2.1%	2,935,052	2,901,616	1.2 %	14,674,713	13,937,438	5.3 %
	Total Revenue	1.7%	96,618	95,605	1.1 %	490,870	456,108	7.6 %
FRANCIS	Net Taxable Sales	0.5%	668,264	675,918	(1.1) %	3,120,308	3,076,408	1.4 %
	Total Revenue	0.4%	21,923	22,335	(1.8) %	102,378	100,395	2.0 %
ALL OTHERS	Net Taxable Sales	2.5%	3,448,079	2,962,407	16.4 %	19,423,301	13,892,267	39.8 %
	Total Revenue	3.4%	193,094	145,844	32.4 %	1,925,267	756,795	154.4 %
OUT OF TOWN *	Net Taxable Sales	18.0%	25,213,508	20,072,225	25.6 %	151,503,469	112,766,744	34.4 %
	Total Revenue	15.1%	848,498	682,453	24.3 %	5,094,293	3,831,058	33.0 %
MISCELLANEOUS	Net Taxable Sales	0.2%	328,267	198,880	65.1 %	1,629,043	2,023,195	(19.5) %
	Total Revenue	0.2%	10,745	6,611	62.5 %	41,631	68,610	(39.3) %
CITY, BLDR CO	Net Taxable Sales	3.0%	4,250,529	4,126,638	3.0 %	22,739,365	21,573,503	5.4 %
	Total Revenue	17.6%	991,468	763,262	29.9 %	4,846,804	3,336,786	45.3 %
SW BUSINESS	Net Taxable Sales	2.2%	3,023,704	2,336,968	29.4 %	12,539,901	9,598,840	30.6 %
	Total Revenue	2.7%	152,461	150,178	1.5 %	822,684	860,560	(4.4) %
AIRPORT ROAD	Net Taxable Sales	0.3%	469,419	483,502	(2.9) %	2,157,951	2,344,355	(8.0) %
	Total Revenue	0.3%	15,302	18,625	(17.8) %	68,734	71,761	(4.2) %
PACE	Net Taxable Sales	7.3%	10,230,336	10,184,469	0.5 %	47,660,517	47,856,882	(0.4) %
	Total Revenue	6.0%	336,666	334,865	0.5 %	1,566,653	1,571,385	(0.3) %
HARVEST JUNCTION	Net Taxable Sales	7.9%	11,052,574	10,097,931	9.5 %	49,729,650	50,613,327	(1.7) %
	Total Revenue	6.5%	364,346	331,353	10.0 %	1,640,251	1,564,828	4.8 %
AIRPORT	Net Taxable Sales	0.0%	31,209	28,332	10.2 %	145,434	172,866	(15.9) %
	Total Revenue	0.4%	24,135	1,783	1,253.6 %	30,274	10,065	200.8 %
TOTALS	Net Taxable Sales	100%	140,167,736	126,242,109	11.0 %	675,430,164	599,994,741	12.6 %
	Total Revenue	100%	5,635,151	4,928,141	14.3 %	28,388,322	23,243,670	22.1 %

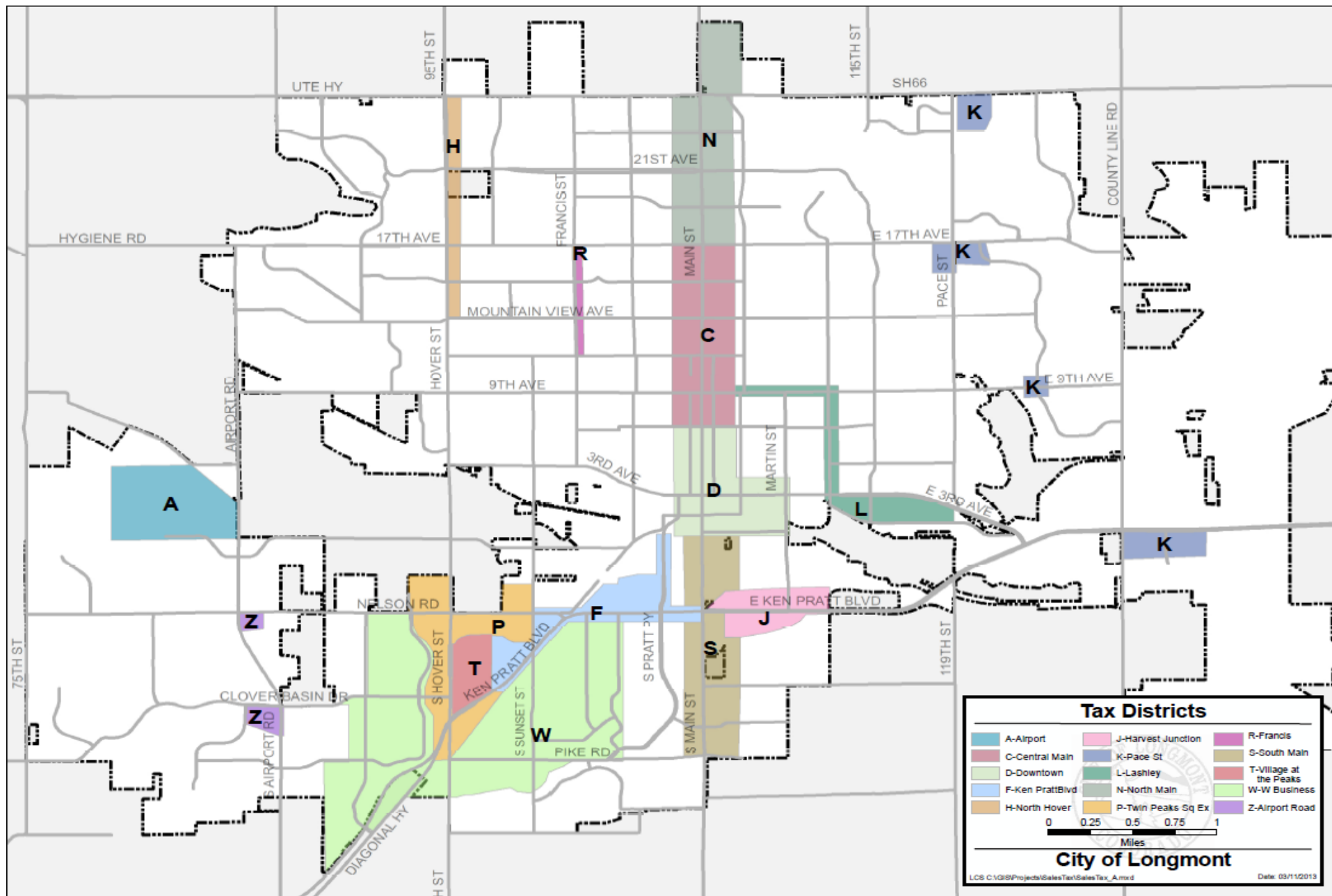
# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of

**May  
2017**



<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

May  
2017

---

	<b>2017 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2016 MONTHLY</b>	<b>2017 YTD</b>	<b>PERCENT CHANGE</b>	<b>2016 YTD</b>
<b>January</b>	20,814	9.1 %	19,083	20,814	9.1 %	19,083
<b>February</b>	20,908	(2.4) %	21,414	41,722	3.0 %	40,497
<b>March</b>	24,160	3.1 %	23,441	65,882	3.0 %	63,937
<b>April</b>	28,614	37.8 %	20,767	94,496	11.6 %	84,704
<b>May</b>	41,430	18.0 %	35,107	135,926	13.4 %	119,812
<b>June</b>		0.0 %			0.0 %	
<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>\$ 135,926</b>	13.4 %	<b>\$ 119,812</b>			