

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

June 2017

SUMMARY

Total Taxes this Month:	\$	5,577,573
Compared to Last Year:		6,118,215
Percentage change:		(8.8) %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

June 2017

Overview

Month of June: Total Sales and Use Tax for the month of June decreased overall by 8.8% compared to last year. Current Sales Tax collection increased by 6.6% and current Use Tax collection decreased 47.4%.

Year to Date: Total Sales and Use Tax through June increased by 15.7% for 2017. The Sales Tax component increased by 13.3% and the Use Tax component increased by 26.2%.

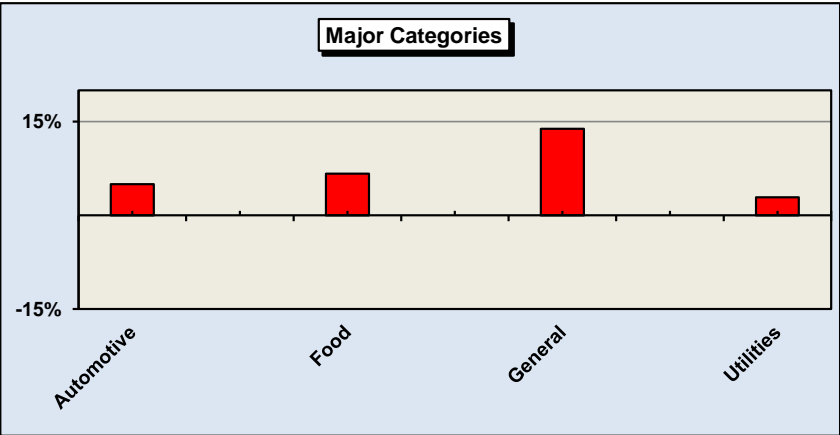
Important note in understanding year-to-year comparative basis within this report:

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.

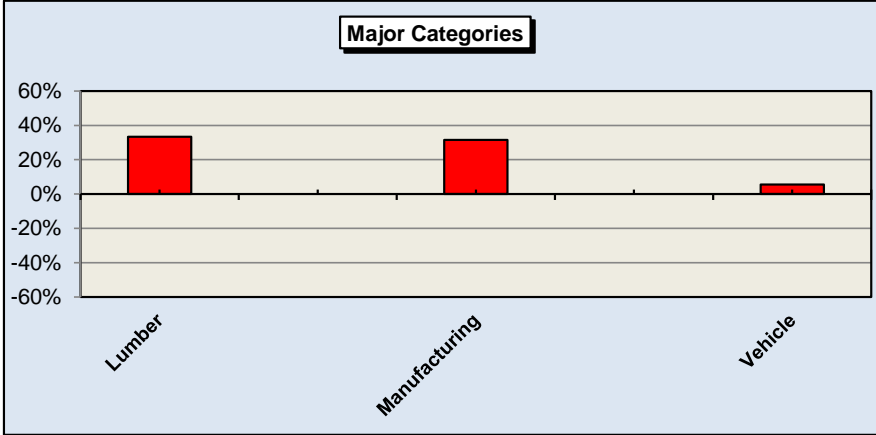
Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 5.0%, 6.7%, 13.9%, and 2.9% respectively when compared to 2016 year to date.



Use Tax Activity

The *Lumber, Manufacturing, and Vehicle* categories showed increases of 33.4%, 31.6%, and 5.5% respectively; when compared to 2016 year to date.



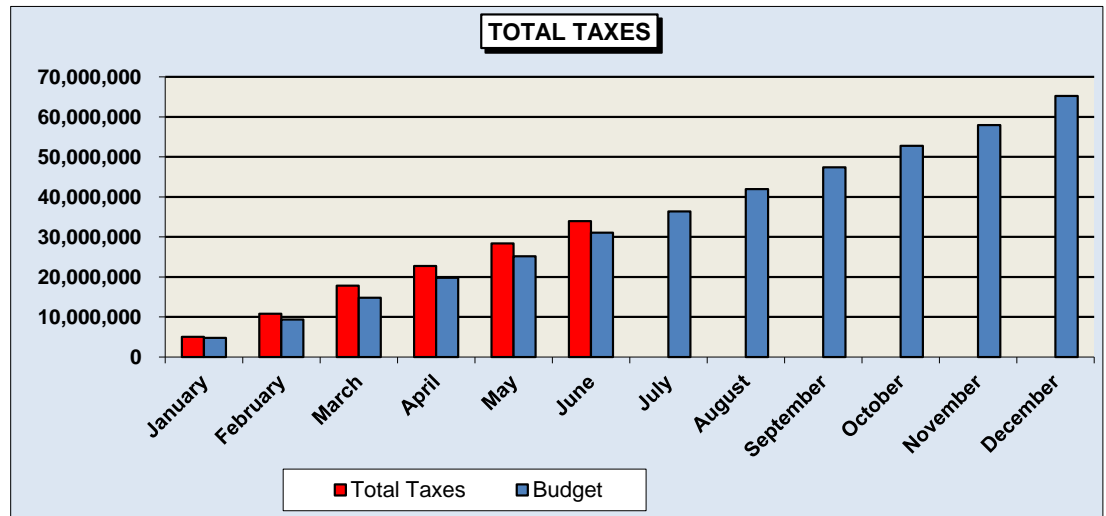
SALES & USE TAX - BUDGET TO ACTUAL

**June
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	4,781,001	796,571	5,577,573
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

\$ 27,136,766 6,829,129 33,965,895



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

**Revenue Growth Per Fund / Current Year to Previous Year
June 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	14,625,006	247,788	14,872,794	15,890,492	615,560	16,506,052	8.7%	148.4%	11.0%	4.47%
PIF Fund	-	3,058,128	3,058,128	-	3,554,901	3,554,901	n/a	16.2%	16.2%	-3.72%
Other Funds	9,323,442	2,107,521	11,430,963	10,564,696	2,658,669	13,223,365	13.3%	26.2%	15.7%	5.46%
LURA	-	-	-	681,578	-	681,578	0.0%	0.0%	0.0%	237%
All Funds Total	23,948,448	5,413,438	29,361,886	27,136,766	6,829,129	33,965,896	13.3%	26.2%	15.7%	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 six months is that the General Fund share of revenue from sales and use tax is up by 11.0%. 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 six months, the PIF increased by 16.2%, 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 15.7%.

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

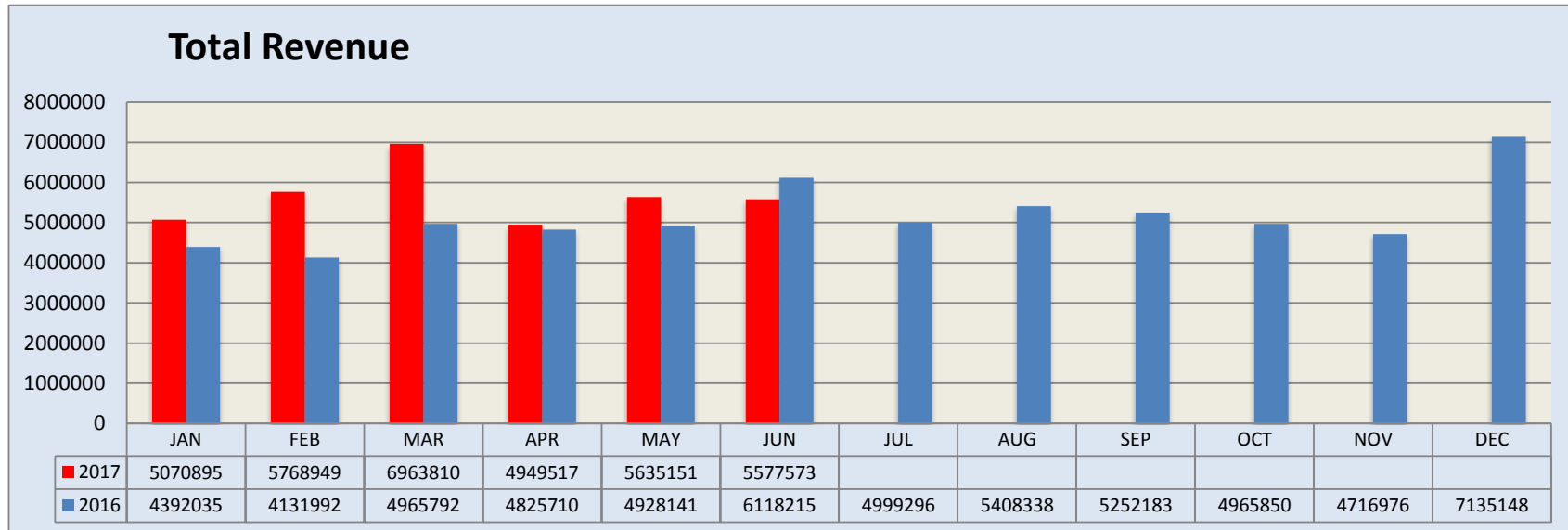
June

2017

ACCOUNT GROUPS

GRAND TOTALS

	June 2017	June 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	9,710	9,610	100	9,710	9,610	100
Net Taxable Sales	147,035,875	140,375,357	4.7 %	822,466,039	740,370,098	11.1 %
Net Sales Tax	4,731,094	4,440,248	6.6 %	26,295,445	23,030,221	14.2 %
Delinquent Sales Tax	48,590	120,389	-	463,616	755,137	-
Use Tax	790,815	1,504,548	(47.4) %	5,893,393	5,350,656	10.1 %
Delinquent Use Tax	5,756	12,487	-	935,736	62,780	-
Other Revenue*	1,318	40,543	-	377,705	163,091	-
Total Revenue	5,577,573	6,118,215	(8.8) %	33,965,895	29,361,885	15.7 %



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

ACCOUNT GROUPS

	June			2017		
	June 2017	June 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
<u>01000 Apparel</u>						
Active Accounts	83	85	(2)	83	85	(2)
Net Taxable Sales	3,064,851	2,768,595	10.7 %	14,671,821	13,642,326	7.5 %
Net Sales Tax	99,941	90,210	10.8 %	474,175	435,054	9.0 %
Delinquent Sales Tax	0	0	-	3,698	7,031	-
Use Tax	1,062	137	675.2 %	1,876	1,738	7.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	283	0	-	1,148	3,077	-
Total Revenue	101,286	90,347	12.1 %	480,897	446,900	7.6 %
% of Total Revenue	1.8 %	1.5 %	0.3 %	1.4 %	1.5 %	(0.1) %
<u>02000 Automotive</u>						
Active Accounts	314	321	(7)	314	321	(7)
Net Taxable Sales	11,807,165	11,653,924	1.3 %	66,289,741	63,101,632	5.1 %
Net Sales Tax	383,744	378,609	1.4 %	2,141,190	2,039,817	5.0 %
Delinquent Sales Tax	0	596	-	14,138	11,924	-
Use Tax	8,590	3,368	155.0 %	17,647	22,835	(22.7) %
Delinquent Use Tax	0	0	-	15,587	0	-
Other Revenue	0	0	-	6,616	3,582	-
Total Revenue	392,334	382,573	2.6 %	2,195,178	2,078,158	5.6 %
% of Total Revenue	7.0 %	6.3 %	0.7 %	6.5 %	7.1 %	(0.6) %
<u>03000 Food</u>						
Active Accounts	552	526	26	552	526	26
Net Taxable Sales	49,658,744	46,423,997	7.0 %	278,822,358	262,575,397	6.2 %
Net Sales Tax	1,607,058	1,493,371	7.6 %	8,983,515	8,422,959	6.7 %
Delinquent Sales Tax	14,599	21,722	-	118,365	101,624	-
Use Tax	9,424	40,605	(76.8) %	90,852	140,912	(35.5) %
Delinquent Use Tax	0	0	-	14,359	6,736	-
Other Revenue	414	20,398	-	11,649	21,910	-
Total Revenue	1,631,495	1,576,096	3.5 %	9,218,740	8,694,141	6.0 %
% of Total Revenue	29.3 %	25.8 %	3.5 %	27.1 %	29.6 %	(2.5) %

SALES AND USE TAX

ACCOUNT GROUPS

04000 Home Furnishings

	June			2017		
	June 2017	June 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	256	257	(1)	256	257	(1)
Net Taxable Sales	4,654,799	4,353,104	6.9 %	25,064,377	25,750,089	(2.7) %
Net Sales Tax	145,755	140,910	3.4 %	786,945	718,145	9.6 %
Delinquent Sales Tax	3,332	500	-	23,414	22,817	-
Use Tax	797	2,961	(73.1) %	17,255	8,945	92.9 %
Delinquent Use Tax	0	0	-	0	(517)	-
Other Revenue	0	764	-	4,215	15,926	-
Total Revenue	149,884	145,135	3.3 %	831,829	765,316	8.7 %
% of Total Revenue	2.7 %	2.4 %	0.3 %	2.4 %	2.6 %	(0.2) %

05000 General

Active Accounts	629	596	33	629	596	33
Net Taxable Sales	27,133,556	25,449,484	6.6 %	141,085,537	124,628,511	13.2 %
Net Sales Tax	881,012	829,823	6.2 %	4,577,948	4,020,843	13.9 %
Delinquent Sales Tax	1,654	1,424	-	20,321	38,951	-
Use Tax	7,098	74,197	(90.4) %	29,307	96,696	(69.7) %
Delinquent Use Tax	0	0	-	819	33,934	-
Other Revenue	0	158	-	12,873	14,646	-
Total Revenue	889,764	905,602	(1.7) %	4,641,268	4,205,070	10.4 %
% of Total Revenue	16.0 %	14.8 %	1.2 %	13.7 %	14.3 %	(0.6) %

06000 Lodging

Active Accounts	21	19	2	21	19	2
Net Taxable Sales	2,874,563	2,368,875	21.3 %	10,427,523	9,149,536	14.0 %
Net Sales Tax	93,954	76,908	22.2 %	339,773	287,778	18.1 %
Delinquent Sales Tax	0	519	-	0	11,083	-
Use Tax	3,731	678	450.3 %	7,592	3,319	128.7 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	104	59	-	849	2,451	-
Total Revenue	97,789	78,164	25.1 %	348,214	304,631	14.3 %
% of Total Revenue	1.8 %	1.3 %	0.5 %	1.0 %	1.0 %	0.0 %

SALES AND USE TAX

ACCOUNT GROUPS

	June			2017		
	June 2017	June 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	3,215	3,155	60	3,215	3,155	60
Net Taxable Sales	15,174,625	13,737,232	10.5 %	68,672,684	64,517,905	6.4 %
Net Sales Tax	494,794	441,524	12.1 %	2,199,699	1,907,103	15.3 %
Delinquent Sales Tax	649	0	-	33,535	74,604	-
Use Tax	233,752	849,474	(72.5) %	2,796,363	2,096,969	33.4 %
Delinquent Use Tax	0	0	-	3,699	0	-
Other Revenue	0	0	-	8,358	15,497	-
Total Revenue	729,195	1,290,998	(43.5) %	5,041,654	4,094,173	23.1 %
% of Total Revenue	13.1 %	21.1 %	(8.0) %	14.8 %	13.9 %	0.9 %
<u>08000 Professional</u>						
Active Accounts	1,968	2,012	(44)	1,968	2,012	(44)
Net Taxable Sales	3,071,366	2,363,910	29.9 %	17,458,198	12,614,710	38.4 %
Net Sales Tax	83,105	74,598	11.4 %	404,141	386,516	4.6 %
Delinquent Sales Tax	16,424	1,234	-	159,736	19,496	-
Use Tax	28,958	16,516	75.3 %	200,347	308,830	(35.1) %
Delinquent Use Tax	4,675	6,792	-	769,861	14,667	-
Other Revenue	165	3,686	-	286,940	7,077	-
Total Revenue	133,327	102,826	29.7 %	1,821,025	736,586	147.2 %
% of Total Revenue	2.4 %	1.7 %	0.7 %	5.4 %	2.5 %	2.9 %
<u>09000 Public Utility</u>						
Active Accounts	323	325	(2)	323	325	(2)
Net Taxable Sales	11,097,765	12,552,484	(11.6) %	75,152,207	75,231,597	(0.1) %
Net Sales Tax	361,834	324,605	11.5 %	2,411,338	2,343,945	2.9 %
Delinquent Sales Tax	0	82,773	-	37,218	84,336	-
Use Tax	5,412	17,451	(69.0) %	44,985	57,706	(22.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	352	14,679	-	5,812	15,282	-
Total Revenue	367,598	439,508	(16.4) %	2,499,353	2,501,269	(0.1) %
% of Total Revenue	6.6 %	7.2 %	(0.6) %	7.4 %	8.5 %	(1.1) %

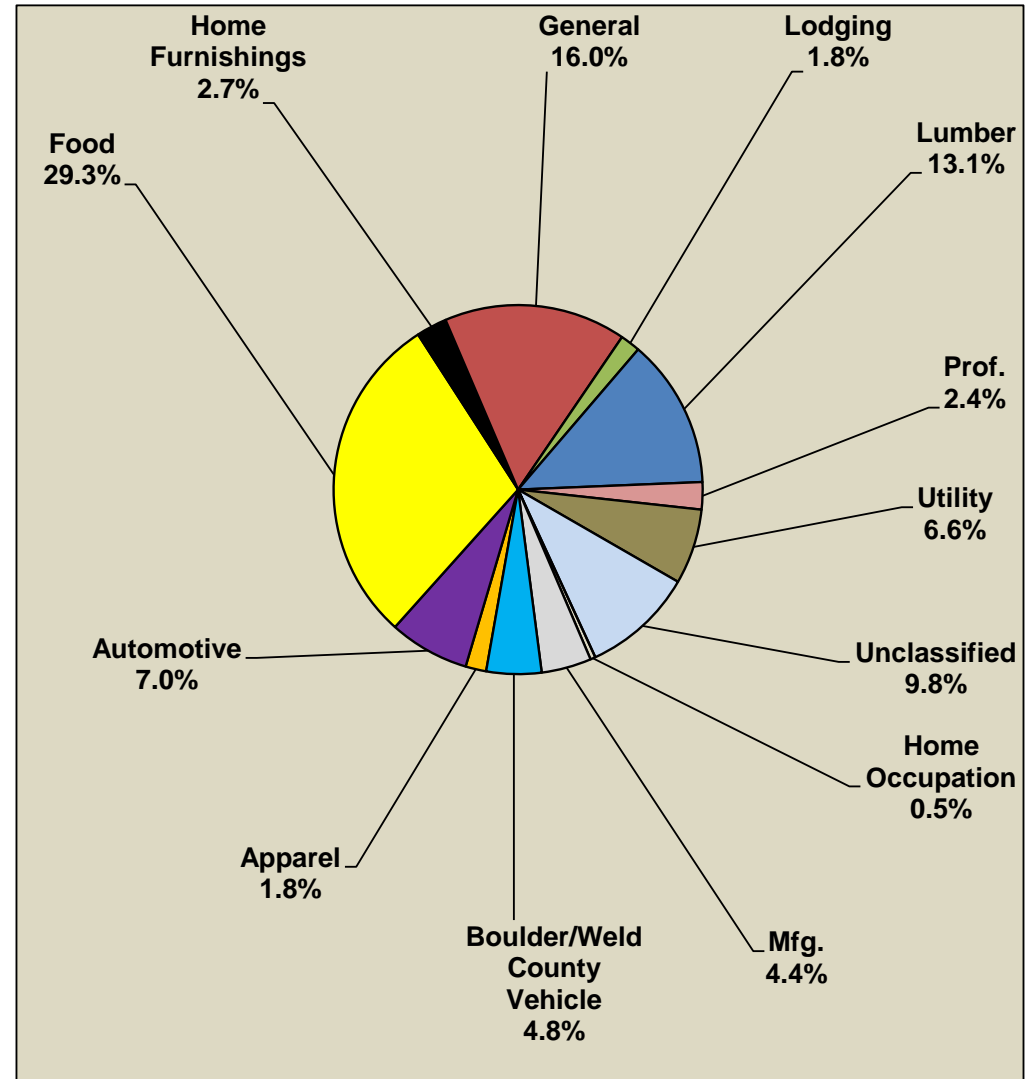
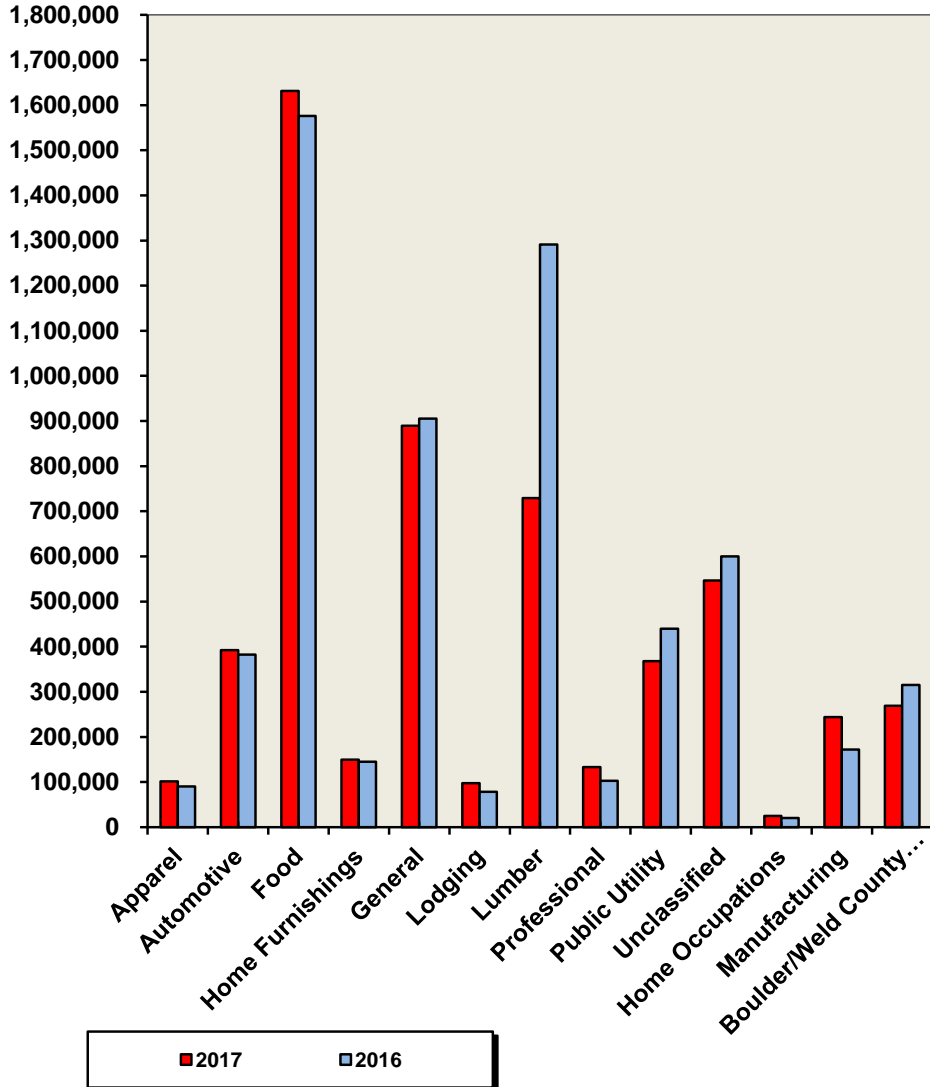
SALES AND USE TAX

ACCOUNT GROUPS

	June			2017		
	June 2017	June 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	2,014	1,971	43	2,014	1,971	43
Net Taxable Sales	15,914,362	15,912,082	0.0 %	109,849,851	78,498,273	39.9 %
Net Sales Tax	501,135	510,610	(1.9) %	3,506,386	2,151,948	62.9 %
Delinquent Sales Tax	11,932	4,307	-	47,960	366,045	-
Use Tax	33,703	78,605	(57.1) %	187,656	367,618	(49.0) %
Delinquent Use Tax	0	5,695	-	129,213	5,695	-
Other Revenue	0	685	-	34,085	61,497	-
Total Revenue	546,770	599,902	(8.9) %	3,905,300	2,952,803	32.3 %
% of Total Revenue	9.8 %	9.8 %	0.0 %	11.5 %	10.1 %	1.4 %
<u>11000 Home Occupations</u>						
Active Accounts	123	124	(1)	123	124	(1)
Net Taxable Sales	781,594	626,156	24.8 %	4,065,711	3,678,177	10.5 %
Net Sales Tax	25,179	20,087	25.3 %	125,555	109,888	14.3 %
Delinquent Sales Tax	0	0	-	3,149	8,405	-
Use Tax	8	5	60.0 %	40	50	(20.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	2,987	500	-
Total Revenue	25,187	20,092	25.4 %	131,731	118,843	10.8 %
% of Total Revenue	0.5 %	0.3 %	0.2 %	0.4 %	0.4 %	0.0 %
<u>12000 Manufacturing</u>						
Active Accounts	211	218	(7)	211	218	(7)
Net Taxable Sales	1,802,485	2,165,514	(16.8) %	10,906,031	6,981,945	56.2 %
Net Sales Tax	53,583	58,993	(9.2) %	344,780	206,225	67.2 %
Delinquent Sales Tax	0	7,314	-	2,082	8,821	-
Use Tax	189,403	105,570	79.4 %	657,770	499,860	31.6 %
Delinquent Use Tax	1,081	0	-	2,199	2,265	-
Other Revenue	0	114	-	2,173	1,646	-
Total Revenue	244,067	171,991	41.9 %	1,009,004	718,817	40.4 %
% of Total Revenue	4.4 %	2.8 %	1.6 %	3.0 %	2.4 %	0.6 %
<u>00000 Boulder/Weld County Vehicle</u>						
Use Tax	268,877	314,981	(14.6) %	1,841,702	1,745,178	5.5 %
% of Total Revenue	4.8 %	5.1 %	(0.3) %	5.4 %	5.9 %	(0.5) %

Net Sales & Use Tax by Industry Type

For The Month Of
June
2017



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

June
2017

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		June 2017	June 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
Apparel 01000	83	Net Taxable Sales	3,064,851	2,768,595	10.7 %	14,671,821	13,642,326	7.5 %
		Total Revenue	101,286	90,347	12.1 %	480,897	446,900	7.6 %
Automotive 02000	314	Net Taxable Sales	11,807,165	11,653,924	1.3 %	66,289,741	63,101,632	5.1 %
		Total Revenue	392,334	382,573	2.6 %	2,195,178	2,078,158	5.6 %
Food 03000	552	Net Taxable Sales	49,658,744	46,423,997	7.0 %	278,822,358	262,575,397	6.2 %
		Total Revenue	1,631,495	1,576,096	3.5 %	9,218,740	8,694,141	6.0 %
Home Furnishings 04000	256	Net Taxable Sales	4,654,799	4,353,104	6.9 %	25,064,377	25,750,089	(2.7) %
		Total Revenue	149,884	145,135	3.3 %	831,829	765,316	8.7 %
General 05000	629	Net Taxable Sales	27,133,556	25,449,484	6.6 %	141,085,537	124,628,511	13.2 %
		Total Revenue	889,764	905,602	(1.7) %	4,641,268	4,205,070	10.4 %
Lodging 06000	21	Net Taxable Sales	2,874,563	2,368,875	21.3 %	10,427,523	9,149,536	14.0 %
		Total Revenue	97,789	78,164	25.1 %	348,214	304,631	14.3 %
Lumber 07000	3,215	Net Taxable Sales	15,174,625	13,737,232	10.5 %	68,672,684	64,517,905	6.4 %
		Total Revenue	729,195	1,290,998	(43.5) %	5,041,654	4,094,173	23.1 %
Professional 08000	1,968	Net Taxable Sales	3,071,366	2,363,910	29.9 %	17,458,198	12,614,710	38.4 %
		Total Revenue	133,327	102,826	29.7 %	1,821,025	736,586	147.2 %
Public Utility 09000	323	Net Taxable Sales	11,097,765	12,552,484	(11.6) %	75,152,207	75,231,597	(0.1) %
		Total Revenue	367,598	439,508	(16.4) %	2,499,353	2,501,269	(0.1) %
Unclassified 10000	2,014	Net Taxable Sales	15,914,362	15,912,082	0.0 %	109,849,851	78,498,273	39.9 %
		Total Revenue	546,770	599,902	(8.9) %	3,905,300	2,952,803	32.3 %
Home Occupations 11000	123	Net Taxable Sales	781,594	626,156	24.8 %	4,065,711	3,678,177	10.5 %
		Total Revenue	25,187	20,092	25.4 %	131,731	118,843	10.8 %
Manufacturing 12000	211	Net Taxable Sales	1,802,485	2,165,514	(16.8) %	10,906,031	6,981,945	56.2 %
		Total Revenue	244,067	171,991	41.9 %	1,009,004	718,817	40.4 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	268,877	314,981	(14.6) %	1,841,702	1,745,178	5.5 %
GRAND TOTALS	9,711	Net Taxable Sales	147,035,875	140,375,357	4.7 %	822,466,039	740,370,098	11.1 %
		Total Revenue	5,577,573	6,118,215	(8.8) %	33,965,895	29,361,885	15.7 %

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, and Specialty shops.
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

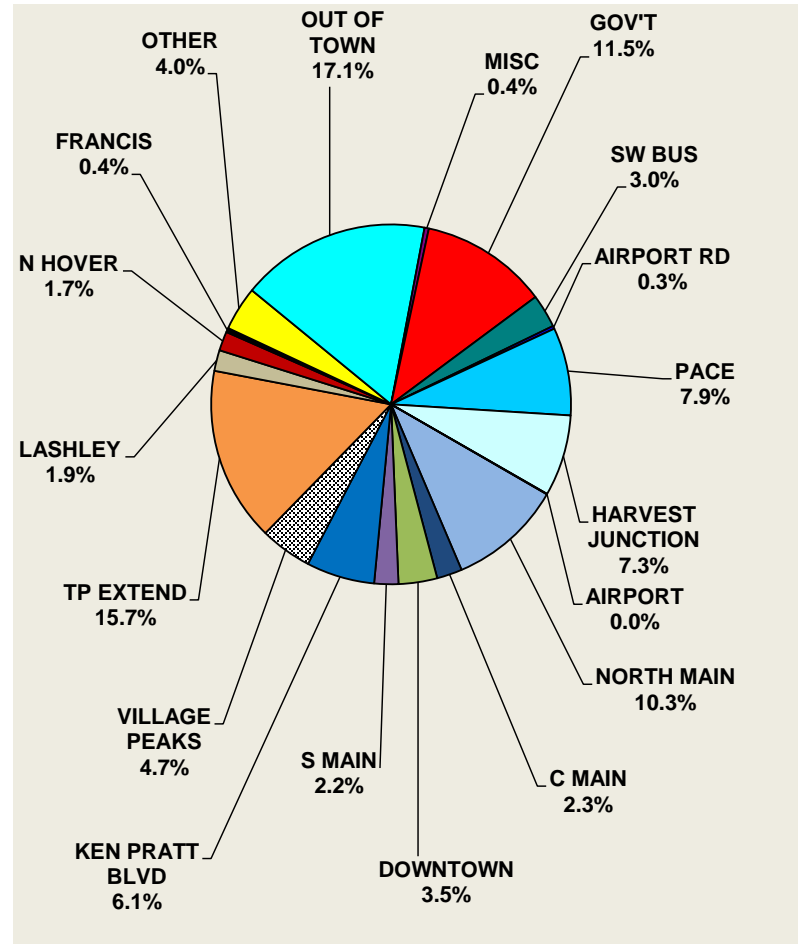
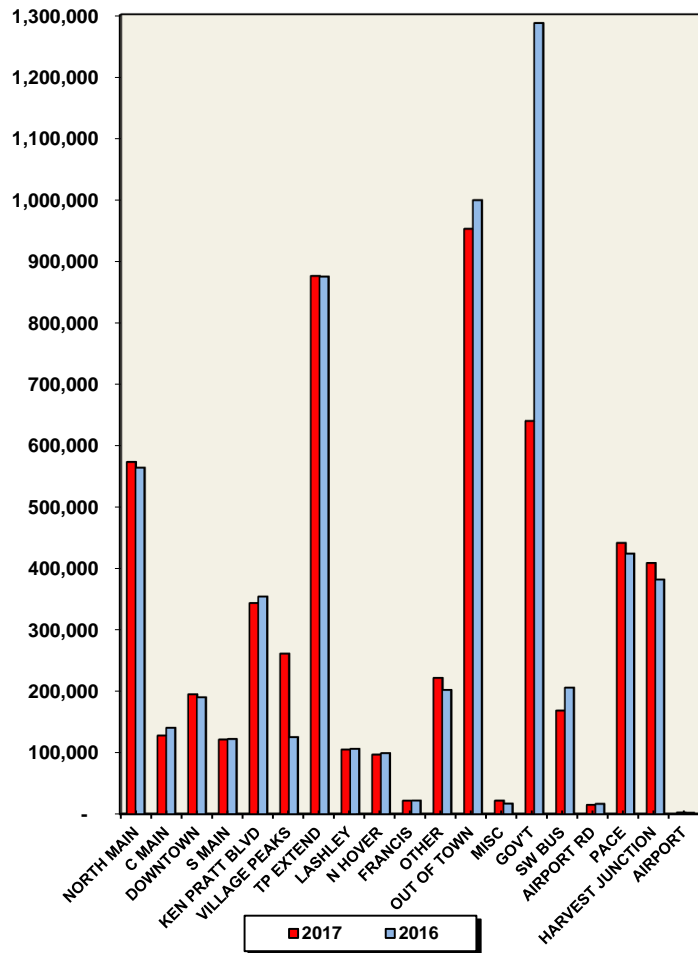
June

2017

LOCATION		% OF TOTAL	June 2017	June 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.8%	17,421,538	17,021,823	2.3 %	94,997,540	92,913,910	2.2 %
	Total Revenue	10.3%	572,059	562,759	1.7 %	3,133,457	3,082,989	1.6 %
CENTRAL MAIN	Net Taxable Sales	2.7%	3,984,566	4,322,704	(7.8) %	22,780,825	22,850,017	(0.3) %
	Total Revenue	2.3%	127,064	139,649	(9.0) %	752,640	743,916	1.2 %
DOWNTOWN	Net Taxable Sales	4.0%	5,845,625	5,129,809	14.0 %	30,947,415	28,382,944	9.0 %
	Total Revenue	3.5%	193,892	189,133	2.5 %	1,035,053	960,255	7.8 %
SOUTH MAIN	Net Taxable Sales	2.5%	3,691,255	3,658,287	0.9 %	21,083,561	20,335,992	3.7 %
	Total Revenue	2.2%	120,644	121,464	(0.7) %	715,549	689,876	3.7 %
KEN PRATT BOULEVARD	Net Taxable Sales	6.9%	10,217,657	10,586,040	(3.5) %	58,717,405	58,960,306	(0.4) %
	Total Revenue	6.1%	342,428	352,997	(3.0) %	1,982,253	1,961,462	1.1 %
VILLAGE AT THE PEAKS	Net Taxable Sales	5.4%	7,932,605	3,508,001	126.1 %	45,771,202	13,073,880	250.1 %
	Total Revenue	4.7%	260,059	124,460	108.9 %	1,503,513	448,996	234.9 %
TW PKS SQ EXTENDED	Net Taxable Sales	18.1%	26,620,114	26,567,616	0.2 %	136,979,254	142,366,741	(3.8) %
	Total Revenue	15.7%	874,730	873,687	0.1 %	4,641,860	4,623,696	0.4 %
LASHLEY	Net Taxable Sales	2.2%	3,165,038	3,063,137	3.3 %	17,707,708	17,112,543	3.5 %
	Total Revenue	1.9%	104,330	105,522	(1.1) %	589,364	573,800	2.7 %
NORTH HOVER	Net Taxable Sales	2.0%	2,930,756	2,967,760	(1.2) %	17,605,469	16,905,198	4.1 %
	Total Revenue	1.7%	96,188	98,496	(2.3) %	587,058	554,604	5.9 %
FRANCIS	Net Taxable Sales	0.4%	599,976	634,610	(5.5) %	3,720,284	3,711,018	0.2 %
	Total Revenue	0.4%	21,483	21,598	(0.5) %	123,861	121,993	1.5 %
ALL OTHERS	Net Taxable Sales	2.9%	4,337,291	4,161,853	4.2 %	23,760,592	18,054,120	31.6 %
	Total Revenue	4.0%	220,594	201,028	9.7 %	2,145,861	957,823	124.0 %
OUT OF TOWN *	Net Taxable Sales	19.1%	28,108,562	28,730,015	(2.2) %	179,612,031	141,496,759	26.9 %
	Total Revenue	17.1%	951,463	998,142	(4.7) %	6,045,756	4,829,200	25.2 %
MISCELLANEOUS	Net Taxable Sales	0.3%	459,131	507,879	(9.6) %	2,088,174	2,531,074	(17.5) %
	Total Revenue	0.4%	21,527	16,677	29.1 %	63,158	85,287	(25.9) %
CITY, BLDR CO	Net Taxable Sales	3.1%	4,595,061	4,089,637	12.4 %	27,334,426	25,663,140	6.5 %
	Total Revenue	11.5%	638,814	1,286,374	(50.3) %	5,485,618	4,623,160	18.7 %
SW BUSINESS	Net Taxable Sales	2.5%	3,720,380	3,147,411	18.2 %	16,260,281	12,746,251	27.6 %
	Total Revenue	3.0%	167,543	204,690	(18.1) %	990,227	1,065,250	(7.0) %
AIRPORT ROAD	Net Taxable Sales	0.3%	428,316	455,245	(5.9) %	2,586,267	2,799,600	(7.6) %
	Total Revenue	0.3%	14,620	16,243	(10.0) %	83,354	88,004	(5.3) %
PACE	Net Taxable Sales	7.2%	10,522,665	10,201,171	3.2 %	58,183,182	58,058,053	0.2 %
	Total Revenue	7.9%	440,319	422,811	4.1 %	2,006,972	1,994,196	0.6 %
HARVEST JUNCTION	Net Taxable Sales	8.4%	12,408,625	11,575,871	7.2 %	62,138,275	62,189,198	(0.1) %
	Total Revenue	7.3%	407,660	380,635	7.1 %	2,047,911	1,945,463	5.3 %
AIRPORT	Net Taxable Sales	0.0%	46,714	46,488	0.5 %	192,148	219,354	(12.4) %
	Total Revenue	0.0%	2,156	1,850	16.5 %	32,430	11,915	172.2 %
TOTALS	Net Taxable Sales	100%	147,035,875	140,375,357	4.7 %	822,466,039	740,370,098	11.1 %
	Total Revenue	100%	5,577,573	6,118,215	(8.8) %	33,965,895	29,361,885	15.7 %

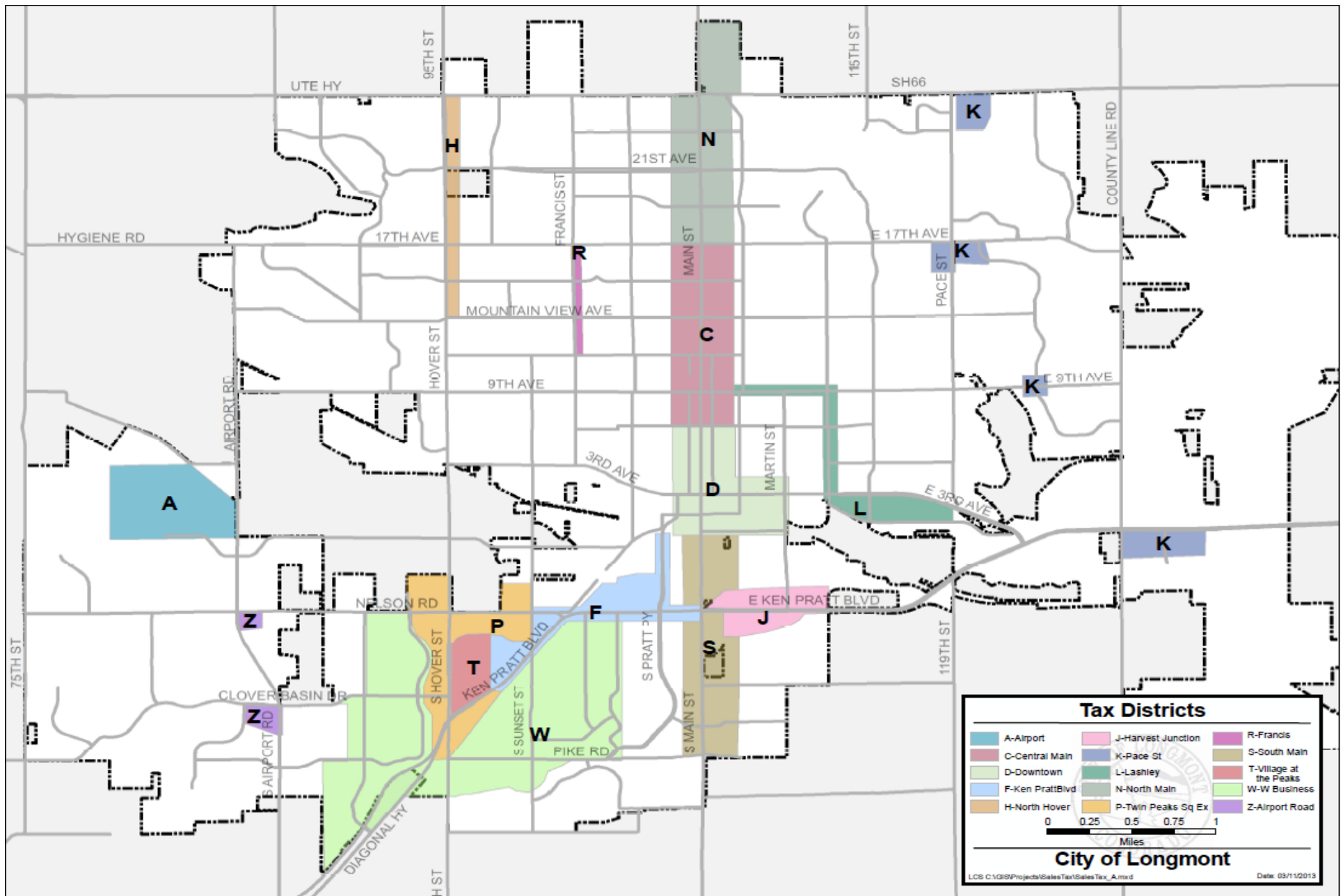
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
June
2017



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

June

2017

	2017 MONTHLY	PERCENT CHANGE	2016 MONTHLY	2017 YTD	PERCENT CHANGE	2016 YTD
January	20,814	9.1 %	19,083	20,814	9.1 %	19,083
February	20,908	(2.4) %	21,414	41,722	3.0 %	40,497
March	24,160	3.1 %	23,441	65,882	3.0 %	63,937
April	28,614	37.8 %	20,767	94,496	11.6 %	84,704
May	41,430	18.0 %	35,107	135,926	13.4 %	119,812
June	54,610	13.9 %	47,965	190,536	13.6 %	167,776
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %		-	0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 190,536</u>	13.6 %	<u>\$ 167,776</u>			