

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**July 2017**

#### SUMMARY

|                         |    |                  |
|-------------------------|----|------------------|
| Total Taxes this Month: | \$ | <b>5,234,485</b> |
| Compared to Last Year:  |    | <b>4,999,296</b> |
| Percentage change:      |    | <b>4.7 %</b>     |

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## July 2017

### Overview

**Month of July:** Total Sales and Use Tax for the month of July increased overall by 4.7% compared to last year. Current Sales Tax collection increased by 7.7% and current Use Tax collection decreased 2.9%.

**Year to Date:** Total Sales and Use Tax through July increased by 14.1% for 2017. The Sales Tax component increased by 12.2% and the Use Tax component increased by 22.6%.

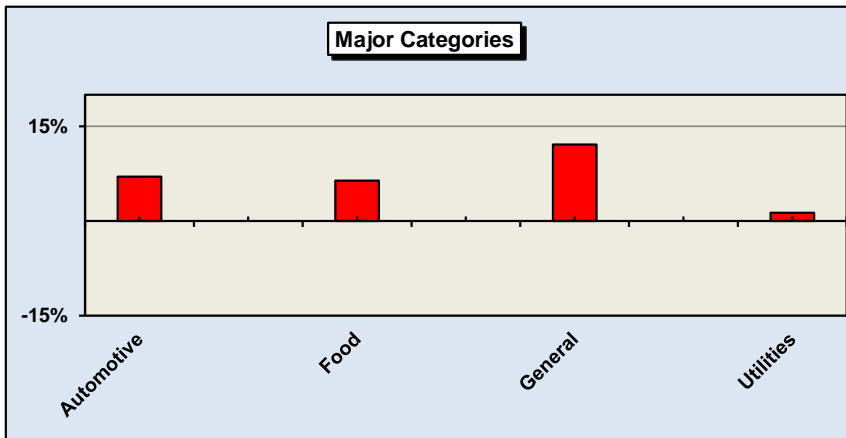
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 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.

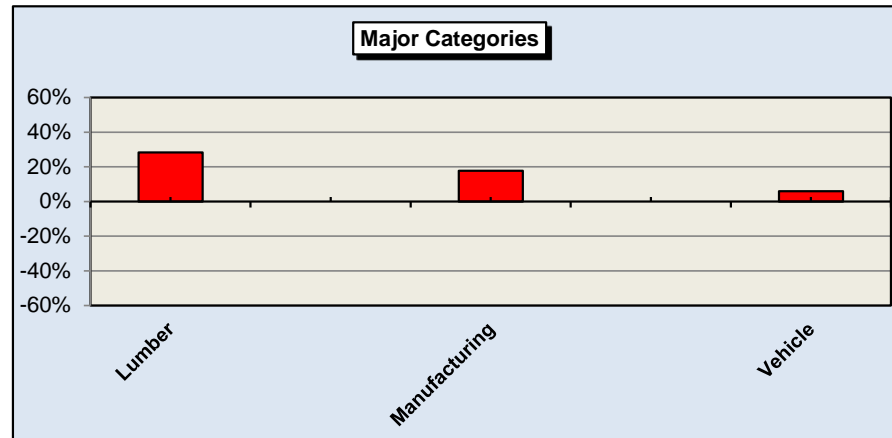
### Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 7.0%, 6.4%, 12.1%, and 1.3% respectively when compared to 2016 year to date.



### Use Tax Activity

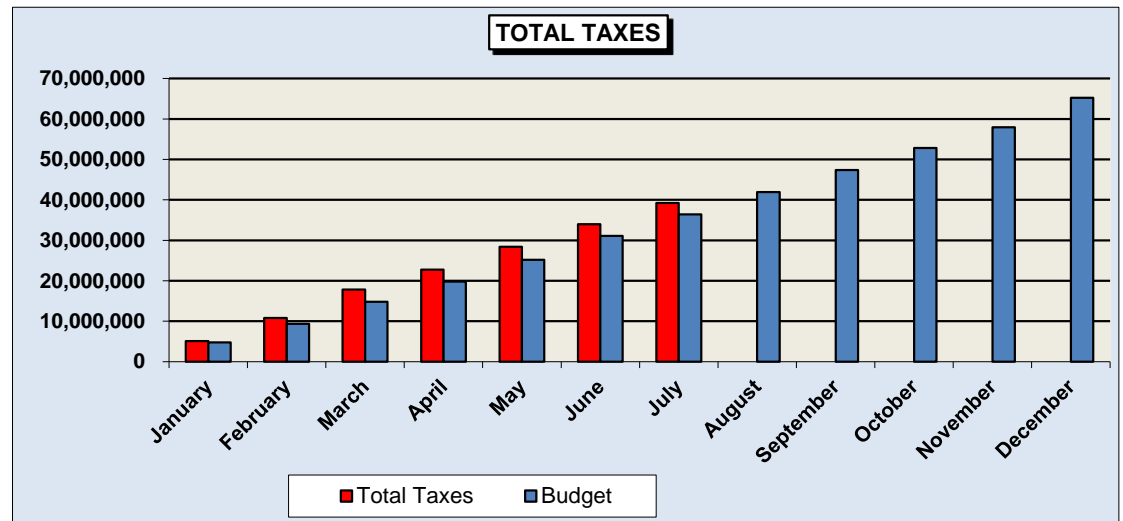
The *Lumber, Manufacturing, and Vehicle* categories showed increases of 28.4%, 17.7%, and 5.9% respectively; when compared to 2016 year to date.



# SALES & USE TAX - BUDGET TO ACTUAL

**July  
2017**

|              | Sales & Use<br>2017<br>BUDGET | Cumulative<br>Sales & Use<br>2017<br>BUDGET | Cumulative<br>% of<br>2017<br>Budget | Sales Tax<br>2017<br>ACTUAL | Use Tax<br>2017<br>ACTUAL | Total<br>2017<br>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                                 | 4,498,693                   | 735,792                   | 5,234,485               |
| 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                                |                             |                           | -                       |
| <b>Total</b> | <b>\$ 65,214,404</b>          |   |                                      | <b>\$ 31,635,459</b>        | <b>7,564,921</b>          | <b>39,200,381</b>       |



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

**Revenue Growth Per Fund / Current Year to Previous Year  
July 2017**

|                 | 2016 YTD<br>Sales Tax | 2016 YTD<br>Use Tax | 2016 YTD<br>Total | 2017 YTD<br>Sales Tax    | 2017 YTD<br>Use Tax | 2017 YTD<br>Total | Sales Tax<br>% Change<br>2016 - 2017 | Use Tax<br>% Change<br>2016 - 2017 | Total<br>% Change<br>2016 - 2017 | % Change<br>needed to<br>reach budget |
|-----------------|-----------------------|---------------------|-------------------|--------------------------|---------------------|-------------------|--------------------------------------|------------------------------------|----------------------------------|---------------------------------------|
| General Fund    | 17,183,950            | 282,487             | 17,466,437        | 18,493,717               | 681,882             | 19,175,600        | 7.6%                                 | 141.4%                             | 9.8%                             | 4.47%                                 |
| PIF Fund        | -                     | 3,486,083           | 3,486,083         | -                        | 3,937,917           | 3,937,917         | n/a                                  | 13.0%                              | 13.0%                            | -3.72%                                |
| Other Funds     | 10,974,791            | 2,402,463           | 13,377,254        | 12,316,096               | 2,945,122           | 15,261,218        | 12.2%                                | 22.6%                              | 14.1%                            | 5.46%                                 |
| LURA            | 31,408                | -                   | 31,408            | 825,646                  | -                   | 825,646           | 2528.8%                              | 0.0%                               | 2528.8%                          | 237%                                  |
| All Funds Total | 28,190,150            | 6,171,032           | 34,361,182        | 31,635,459               | 7,564,921           | 39,200,381        | 12.2%                                | 22.6%                              | 14.1%                            | 5.46%                                 |
|                 |                       |                     |                   | <b>Budgeted Increase</b> |                     |                   | 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 seven months is that the General Fund share of revenue from sales and use tax is up by 9.8%. 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 seven months, the PIF increased by 13.0%, 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 14.1%.

**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 Villlage at the Peaks debt service fund to accumulate monies toward repayment of the COP's.

# SALES AND USE TAX

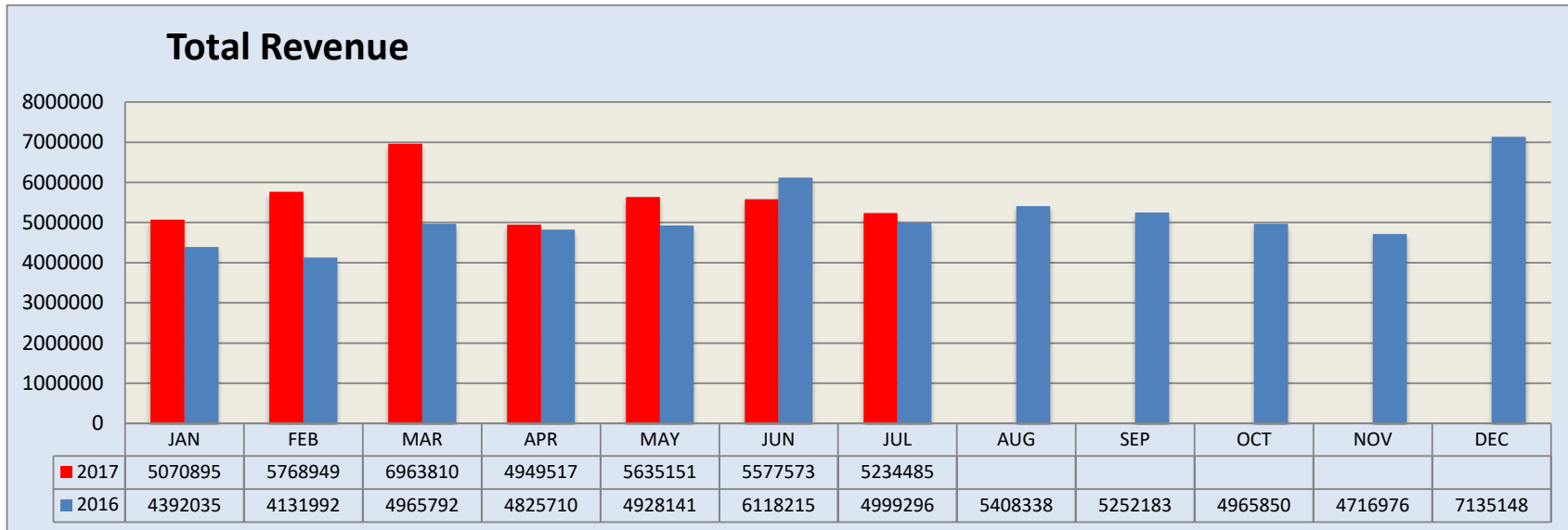
July

2017

ACCOUNT GROUPS

## GRAND TOTALS

|                      | July<br>2017     | July<br>2016     | INC<br>(DEC)   | YTD<br>2017       | YTD<br>2016       | INC<br>(DEC)  |
|----------------------|------------------|------------------|----------------|-------------------|-------------------|---------------|
| Active Accounts      | 9,754            | 9,334            | 420            | 9,754             | 9,334             | 420           |
| Net Taxable Sales    | 137,880,707      | 128,136,534      | 7.6 %          | 960,346,746       | 868,506,632       | 10.6 %        |
| <b>Net Sales Tax</b> | <b>4,447,914</b> | <b>4,129,969</b> | <b>7.7 %</b>   | <b>30,743,359</b> | <b>27,160,190</b> | <b>13.2 %</b> |
| Delinquent Sales Tax | 36,013           | 44,438           | -              | 499,629           | 799,575           | -             |
| <b>Use Tax</b>       | <b>734,318</b>   | <b>756,088</b>   | <b>(2.9) %</b> | <b>6,627,711</b>  | <b>6,106,744</b>  | <b>8.5 %</b>  |
| Delinquent Use Tax   | 1,474            | 1,507            | -              | 937,210           | 64,287            | -             |
| Other Revenue*       | 14,766           | 67,294           | -              | 392,471           | 230,385           | -             |
| <b>Total Revenue</b> | <b>5,234,485</b> | <b>4,999,296</b> | <b>4.7 %</b>   | <b>39,200,380</b> | <b>34,361,181</b> | <b>14.1 %</b> |



For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

July

2017

## ACCOUNT GROUPS

### 01000 Apparel

|                      | July<br>2017  | July<br>2016  | INC<br>(DEC)   | YTD<br>2017    | YTD<br>2016    | INC<br>(DEC)  |
|----------------------|---------------|---------------|----------------|----------------|----------------|---------------|
| Active Accounts      | 83            | 80            | 3              | 83             | 80             | 3             |
| Net Taxable Sales    | 2,536,523     | 2,238,461     | 13.3 %         | 17,208,344     | 15,880,787     | 8.4 %         |
| <b>Net Sales Tax</b> | 82,694        | 72,132        | <b>14.6 %</b>  | 556,869        | 507,186        | <b>9.8 %</b>  |
| Delinquent Sales Tax | 0             | 840           | -              | 3,698          | 7,871          | -             |
| <b>Use Tax</b>       | 220           | 47            | <b>368.1 %</b> | 2,096          | 1,785          | <b>17.4 %</b> |
| Delinquent Use Tax   | 0             | 0             | -              | 0              | 0              | -             |
| Other Revenue        | 18            | 33            | -              | 1,166          | 3,110          | -             |
| <b>Total Revenue</b> | <b>82,932</b> | <b>73,052</b> | <b>13.5 %</b>  | <b>563,829</b> | <b>519,952</b> | <b>8.4 %</b>  |
| % of Total Revenue   | 1.6 %         | 1.5 %         | 0.1 %          | 1.4 %          | 1.5 %          | (0.1) %       |

### 02000 Automotive

|                      |                |                |                |                  |                  |                |
|----------------------|----------------|----------------|----------------|------------------|------------------|----------------|
| Active Accounts      | 312            | 318            | (6)            | 312              | 318              | (6)            |
| Net Taxable Sales    | 12,286,187     | 10,114,891     | 21.5 %         | 78,575,928       | 73,216,523       | 7.3 %          |
| <b>Net Sales Tax</b> | 393,296        | 328,166        | <b>19.8 %</b>  | 2,534,487        | 2,367,983        | <b>7.0 %</b>   |
| Delinquent Sales Tax | 1,345          | 1,113          | -              | 15,482           | 13,037           | -              |
| <b>Use Tax</b>       | 5,003          | 2,041          | <b>145.1 %</b> | 22,650           | 24,876           | <b>(8.9) %</b> |
| Delinquent Use Tax   | 0              | 0              | -              | 15,587           | 0                | -              |
| Other Revenue        | 0              | 57,272         | -              | 6,616            | 60,854           | -              |
| <b>Total Revenue</b> | <b>399,644</b> | <b>388,592</b> | <b>2.8 %</b>   | <b>2,594,822</b> | <b>2,466,750</b> | <b>5.2 %</b>   |
| % of Total Revenue   | 7.6 %          | 7.8 %          | (0.2) %        | 6.6 %            | 7.2 %            | (0.6) %        |

### 03000 Food

|                      |                  |                  |               |                   |                   |                 |
|----------------------|------------------|------------------|---------------|-------------------|-------------------|-----------------|
| Active Accounts      | 562              | 520              | 42            | 562               | 520               | 42              |
| Net Taxable Sales    | 49,303,481       | 47,078,854       | 4.7 %         | 328,125,839       | 309,654,251       | 6.0 %           |
| <b>Net Sales Tax</b> | 1,591,636        | 1,515,071        | <b>5.1 %</b>  | 10,575,151        | 9,938,030         | <b>6.4 %</b>    |
| Delinquent Sales Tax | 13,232           | 22,143           | -             | 131,597           | 123,767           | -               |
| <b>Use Tax</b>       | 11,872           | 9,871            | <b>20.3 %</b> | 102,724           | 150,783           | <b>(31.9) %</b> |
| Delinquent Use Tax   | 0                | 0                | -             | 14,359            | 6,736             | -               |
| Other Revenue        | 0                | 6,328            | -             | 11,649            | 28,238            | -               |
| <b>Total Revenue</b> | <b>1,616,740</b> | <b>1,553,413</b> | <b>4.1 %</b>  | <b>10,835,480</b> | <b>10,247,554</b> | <b>5.7 %</b>    |
| % of Total Revenue   | 30.9 %           | 31.1 %           | (0.2) %       | 27.6 %            | 29.8 %            | (2.2) %         |

# SALES AND USE TAX

## July

## 2017

### ACCOUNT GROUPS

|                                      | July<br>2017   | July<br>2016   | INC<br>(DEC)   | YTD<br>2017    | YTD<br>2016    | INC<br>(DEC)  |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b><u>04000 Home Furnishings</u></b> |                |                |                |                |                |               |
| Active Accounts                      | 251            | 254            | (3)            | 251            | 254            | (3)           |
| Net Taxable Sales                    | 3,837,056      | 3,717,627      | 3.2 %          | 28,901,433     | 29,467,716     | (1.9) %       |
| <b>Net Sales Tax</b>                 | 121,417        | 120,741        | <b>0.6 %</b>   | 908,362        | 838,886        | <b>8.3 %</b>  |
| Delinquent Sales Tax                 | 3,317          | 0              | -              | 26,731         | 22,817         | -             |
| <b>Use Tax</b>                       | 601            | 631            | <b>(4.8) %</b> | 17,856         | 9,576          | <b>86.5 %</b> |
| Delinquent Use Tax                   | 0              | 0              | -              | 0              | (517)          | -             |
| Other Revenue                        | 1,969          | 113            | -              | 6,184          | 16,039         | -             |
| <b>Total Revenue</b>                 | <b>127,304</b> | <b>121,485</b> | <b>4.8 %</b>   | <b>959,133</b> | <b>886,801</b> | <b>8.2 %</b>  |
| % of Total Revenue                   | 2.4 %          | 2.4 %          | 0.0 %          | 2.4 %          | 2.6 %          | (0.2) %       |

### **05000 General**

|                      |                |                |                |                  |                  |                 |
|----------------------|----------------|----------------|----------------|------------------|------------------|-----------------|
| Active Accounts      | 633            | 583            | 50             | 633              | 583              | 50              |
| Net Taxable Sales    | 24,976,702     | 24,210,269     | 3.2 %          | 166,062,239      | 148,838,780      | 11.6 %          |
| <b>Net Sales Tax</b> | 813,250        | 788,193        | <b>3.2 %</b>   | 5,391,198        | 4,809,036        | <b>12.1 %</b>   |
| Delinquent Sales Tax | 1,500          | 1,338          | -              | 21,821           | 40,289           | -               |
| <b>Use Tax</b>       | 5,429          | 6,006          | <b>(9.6) %</b> | 34,736           | 102,702          | <b>(66.2) %</b> |
| Delinquent Use Tax   | 0              | 0              | -              | 819              | 33,934           | -               |
| Other Revenue        | 0              | 0              | -              | 12,873           | 14,646           | -               |
| <b>Total Revenue</b> | <b>820,179</b> | <b>795,537</b> | <b>3.1 %</b>   | <b>5,461,447</b> | <b>5,000,607</b> | <b>9.2 %</b>    |
| % of Total Revenue   | 15.7 %         | 15.9 %         | (0.2) %        | 13.9 %           | 14.6 %           | (0.7) %         |

### **06000 Lodging**

|                      |                |               |                |                |                |                |
|----------------------|----------------|---------------|----------------|----------------|----------------|----------------|
| Active Accounts      | 21             | 19            | 2              | 21             | 19             | 2              |
| Net Taxable Sales    | 2,891,651      | 2,426,383     | 19.2 %         | 13,319,174     | 11,575,919     | 15.1 %         |
| <b>Net Sales Tax</b> | 94,492         | 79,270        | <b>19.2 %</b>  | 434,265        | 367,048        | <b>18.3 %</b>  |
| Delinquent Sales Tax | 0              | 0             | -              | 0              | 11,083         | -              |
| <b>Use Tax</b>       | 5,682          | 594           | <b>856.6 %</b> | 13,274         | 3,913          | <b>239.2 %</b> |
| Delinquent Use Tax   | 0              | 0             | -              | 0              | 0              | -              |
| Other Revenue        | 0              | 39            | -              | 849            | 2,490          | -              |
| <b>Total Revenue</b> | <b>100,174</b> | <b>79,903</b> | <b>25.4 %</b>  | <b>448,388</b> | <b>384,534</b> | <b>16.6 %</b>  |
| % of Total Revenue   | 1.9 %          | 1.6 %         | 0.3 %          | 1.1 %          | 1.1 %          | 0.0 %          |

# SALES AND USE TAX

## July

## 2017

### ACCOUNT GROUPS

#### 07000 Lumber

|                      | July<br>2017   | July<br>2016   | INC<br>(DEC)   | YTD<br>2017      | YTD<br>2016      | INC<br>(DEC)  |
|----------------------|----------------|----------------|----------------|------------------|------------------|---------------|
| Active Accounts      | 3,249          | 3,030          | 219            | 3,249            | 3,030            | 219           |
| Net Taxable Sales    | 12,658,511     | 11,835,372     | 7.0 %          | 81,331,195       | 76,353,277       | 6.5 %         |
| <b>Net Sales Tax</b> | 413,641        | 382,671        | <b>8.1 %</b>   | 2,613,340        | 2,289,774        | <b>14.1 %</b> |
| Delinquent Sales Tax | 0              | 3,903          | -              | 33,535           | 78,507           | -             |
| <b>Use Tax</b>       | 256,241        | 281,288        | <b>(8.9) %</b> | 3,052,604        | 2,378,257        | <b>28.4 %</b> |
| Delinquent Use Tax   | 942            | 0              | -              | 4,641            | 0                | -             |
| Other Revenue        | 613            | 1,589          | -              | 8,971            | 17,086           | -             |
| <b>Total Revenue</b> | <b>671,437</b> | <b>669,451</b> | <b>0.3 %</b>   | <b>5,713,091</b> | <b>4,763,624</b> | <b>19.9 %</b> |
| % of Total Revenue   | 12.8 %         | 13.4 %         | (0.6) %        | 14.6 %           | 13.9 %           | 0.7 %         |

#### 08000 Professional

|                      |               |               |                |                  |                |                 |
|----------------------|---------------|---------------|----------------|------------------|----------------|-----------------|
| Active Accounts      | 1,982         | 1,924         | 58             | 1,982            | 1,924          | 58              |
| Net Taxable Sales    | 2,017,578     | 2,044,339     | (1.3) %        | 19,475,776       | 14,659,049     | 32.9 %          |
| <b>Net Sales Tax</b> | 59,966        | 65,504        | <b>(8.5) %</b> | 464,107          | 452,020        | <b>2.7 %</b>    |
| Delinquent Sales Tax | 5,341         | 674           | -              | 165,077          | 20,170         | -               |
| <b>Use Tax</b>       | 21,324        | 12,663        | <b>68.4 %</b>  | 221,671          | 321,493        | <b>(31.0) %</b> |
| Delinquent Use Tax   | 532           | 1,507         | -              | 770,393          | 16,174         | -               |
| Other Revenue        | 4,791         | 806           | -              | 291,731          | 7,883          | -               |
| <b>Total Revenue</b> | <b>91,954</b> | <b>81,154</b> | <b>13.3 %</b>  | <b>1,912,979</b> | <b>817,740</b> | <b>133.9 %</b>  |
| % of Total Revenue   | 1.8 %         | 1.6 %         | 0.2 %          | 4.9 %            | 2.4 %          | 2.5 %           |

#### 09000 Public Utility

|                      |                |                |                 |                  |                  |                 |
|----------------------|----------------|----------------|-----------------|------------------|------------------|-----------------|
| Active Accounts      | 324            | 321            | 3               | 324              | 321              | 3               |
| Net Taxable Sales    | 11,447,467     | 12,352,654     | (7.3) %         | 86,599,674       | 87,584,251       | (1.1) %         |
| <b>Net Sales Tax</b> | 372,264        | 403,448        | <b>(7.7) %</b>  | 2,783,602        | 2,747,393        | <b>1.3 %</b>    |
| Delinquent Sales Tax | 0              | 0              | -               | 37,218           | 84,336           | -               |
| <b>Use Tax</b>       | 4,728          | 8,742          | <b>(45.9) %</b> | 49,713           | 66,448           | <b>(25.2) %</b> |
| Delinquent Use Tax   | 0              | 0              | -               | 0                | 0                | -               |
| Other Revenue        | 0              | 0              | -               | 5,812            | 15,282           | -               |
| <b>Total Revenue</b> | <b>376,992</b> | <b>412,190</b> | <b>(8.5) %</b>  | <b>2,876,345</b> | <b>2,913,459</b> | <b>(1.3) %</b>  |
| % of Total Revenue   | 7.2 %          | 8.2 %          | (1.0) %         | 7.3 %            | 8.5 %            | (1.2) %         |



# SALES AND USE TAX

July

2017

## ACCOUNT GROUPS

### 10000 Unclassified

|                      | July<br>2017   | July<br>2016   | INC<br>(DEC)  | YTD<br>2017      | YTD<br>2016      | INC<br>(DEC)    |
|----------------------|----------------|----------------|---------------|------------------|------------------|-----------------|
| Active Accounts      | 2,002          | 1,951          | 51            | 2,002            | 1,951            | 51              |
| Net Taxable Sales    | 13,338,659     | 9,861,277      | 35.3 %        | 123,188,510      | 88,359,550       | 39.4 %          |
| <b>Net Sales Tax</b> | 421,876        | 308,975        | <b>36.5 %</b> | 3,928,262        | 2,460,923        | <b>59.6 %</b>   |
| Delinquent Sales Tax | 10,734         | 7,127          | -             | 58,694           | 373,172          | -               |
| <b>Use Tax</b>       | 42,243         | 26,986         | <b>56.5 %</b> | 229,899          | 394,604          | <b>(41.7) %</b> |
| Delinquent Use Tax   | 0              | 0              | -             | 129,213          | 5,695            | -               |
| Other Revenue        | 6,765          | 0              | -             | 40,850           | 61,497           | -               |
| <b>Total Revenue</b> | <b>481,618</b> | <b>343,088</b> | <b>40.4 %</b> | <b>4,386,918</b> | <b>3,295,891</b> | <b>33.1 %</b>   |
| % of Total Revenue   | 9.2 %          | 6.9 %          | 2.3 %         | 11.2 %           | 9.6 %            | 1.6 %           |

### 11000 Home Occupations

|                      |               |               |                 |                |                |                 |
|----------------------|---------------|---------------|-----------------|----------------|----------------|-----------------|
| Active Accounts      | 122           | 122           | 0               | 122            | 122            | 0               |
| Net Taxable Sales    | 703,634       | 622,633       | 13.0 %          | 4,769,345      | 4,300,810      | 10.9 %          |
| <b>Net Sales Tax</b> | 22,641        | 20,008        | <b>13.2 %</b>   | 148,196        | 129,896        | <b>14.1 %</b>   |
| Delinquent Sales Tax | 0             | 0             | -               | 3,149          | 8,405          | -               |
| <b>Use Tax</b>       | 2             | 5             | <b>(60.0) %</b> | 42             | 55             | <b>(23.6) %</b> |
| Delinquent Use Tax   | 0             | 0             | -               | 0              | 0              | -               |
| Other Revenue        | 0             | 72            | -               | 2,987          | 572            | -               |
| <b>Total Revenue</b> | <b>22,643</b> | <b>20,085</b> | <b>12.7 %</b>   | <b>154,374</b> | <b>138,928</b> | <b>11.1 %</b>   |
| % of Total Revenue   | 0.4 %         | 0.4 %         | 0.0 %           | 0.4 %          | 0.4 %          | 0.0 %           |

### 12000 Manufacturing

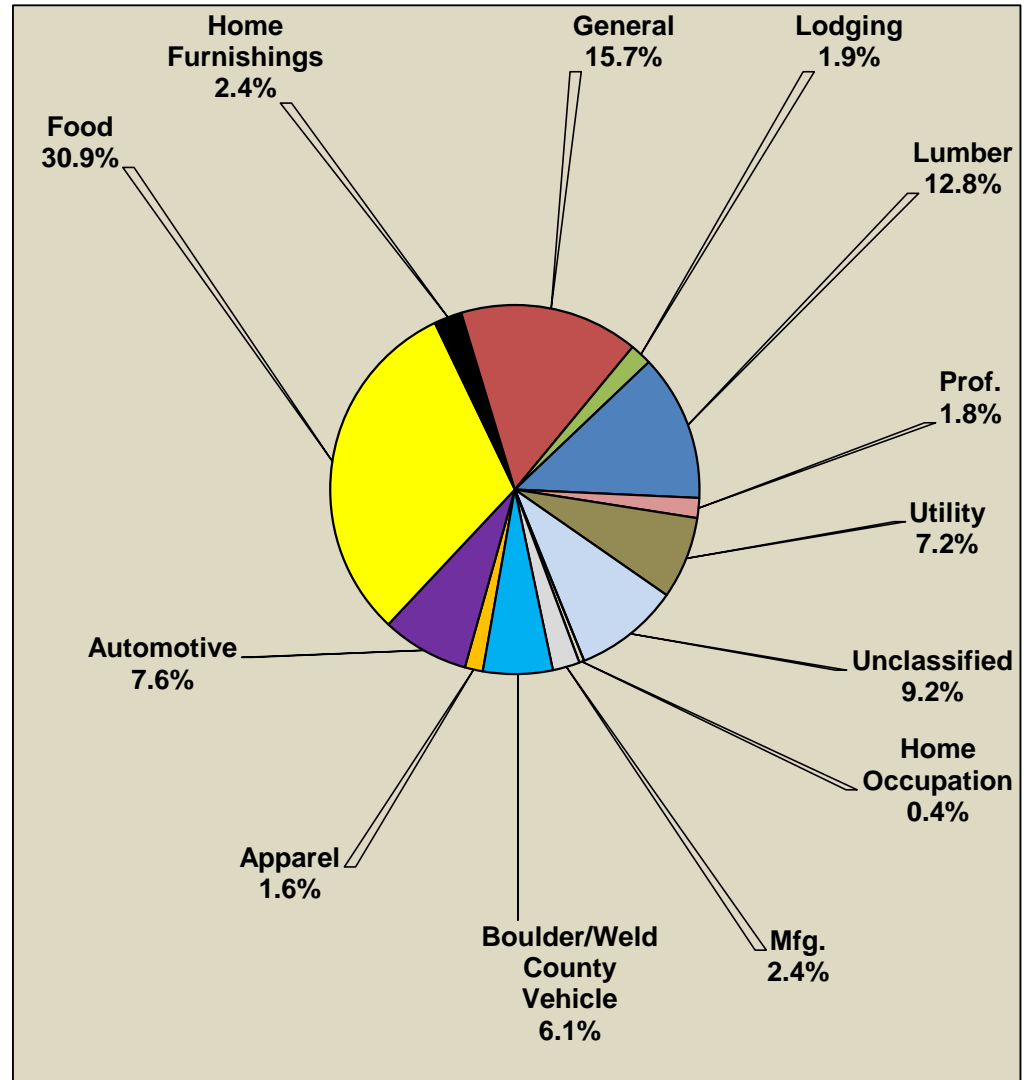
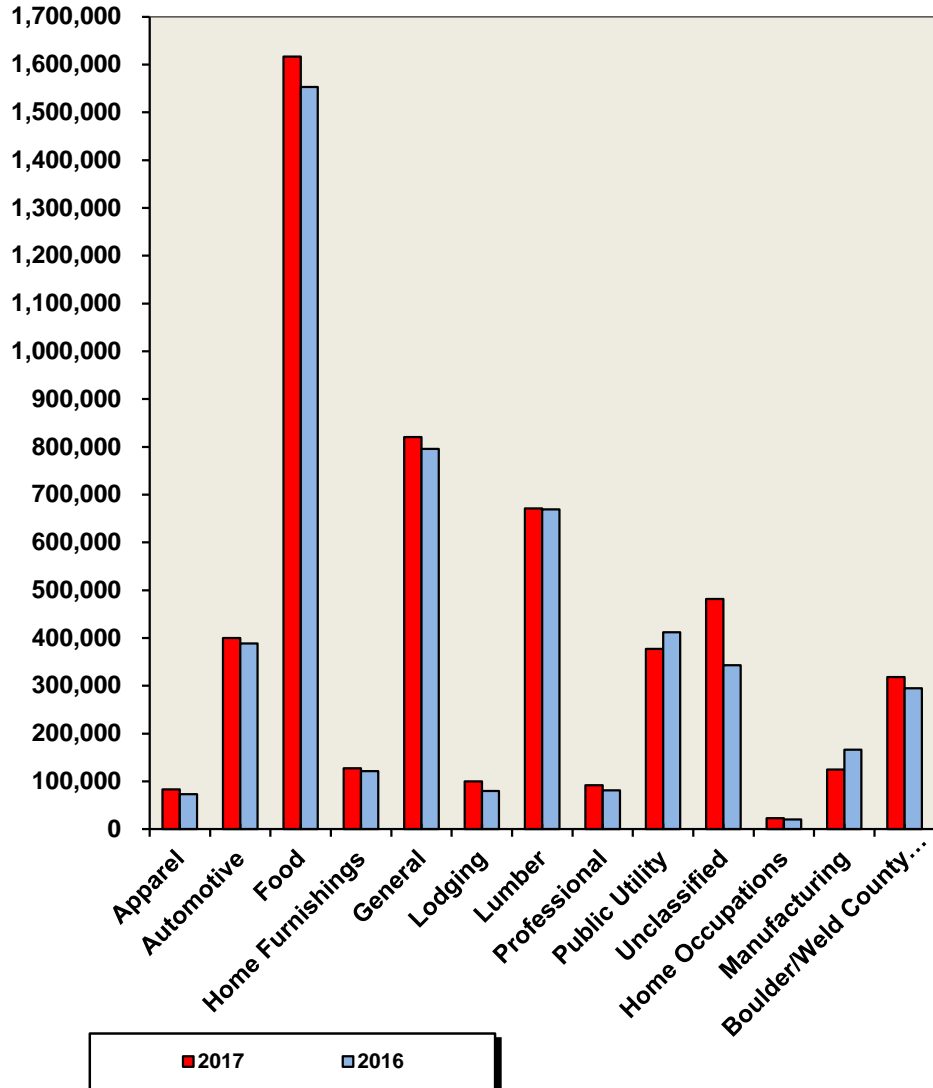
|                      |                |                |                 |                  |                |               |
|----------------------|----------------|----------------|-----------------|------------------|----------------|---------------|
| Active Accounts      | 212            | 211            | 1               | 212              | 211            | 1             |
| Net Taxable Sales    | 1,883,258      | 1,633,774      | 15.3 %          | 12,789,289       | 8,615,719      | 48.4 %        |
| <b>Net Sales Tax</b> | 60,741         | 45,790         | <b>32.7 %</b>   | 405,521          | 252,015        | <b>60.9 %</b> |
| Delinquent Sales Tax | 544            | 7,300          | -               | 2,626            | 16,121         | -             |
| <b>Use Tax</b>       | 62,696         | 112,334        | <b>(44.2) %</b> | 720,466          | 612,194        | <b>17.7 %</b> |
| Delinquent Use Tax   | 0              | 0              | -               | 2,199            | 2,265          | -             |
| Other Revenue        | 610            | 1,042          | -               | 2,783            | 2,688          | -             |
| <b>Total Revenue</b> | <b>124,591</b> | <b>166,466</b> | <b>(25.2) %</b> | <b>1,133,595</b> | <b>885,283</b> | <b>28.0 %</b> |
| % of Total Revenue   | 2.4 %          | 3.3 %          | (0.9) %         | 2.9 %            | 2.6 %          | 0.3 %         |

### 00000 Boulder/Weld County Vehicle

|                    |         |         |              |                  |                  |              |
|--------------------|---------|---------|--------------|------------------|------------------|--------------|
| <b>Use Tax</b>     | 318,277 | 294,880 | <b>7.9 %</b> | <b>2,159,979</b> | <b>2,040,058</b> | <b>5.9 %</b> |
| % of Total Revenue | 6.1 %   | 5.9 %   | 0.2 %        | 5.5 %            | 5.9 %            | (0.4) %      |

# Net Sales & Use Tax by Industry Type

For The Month Of  
**July**  
**2017**



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

July  
2017

| ACCOUNT GROUP<br>ACCOUNT #           | ACTIVE<br>ACCTS |                   | July<br>2017 | July<br>2016 | INCR/<br>(DECR) | YTD<br>2017 | YTD<br>2016 | INCR/<br>(DECR) |
|--------------------------------------|-----------------|-------------------|--------------|--------------|-----------------|-------------|-------------|-----------------|
| Apparel<br>01000                     | 83              | Net Taxable Sales | 2,536,523    | 2,238,461    | 13.3 %          | 17,208,344  | 15,880,787  | 8.4 %           |
|                                      |                 | Total Revenue     | 82,932       | 73,052       | 13.5 %          | 563,829     | 519,952     | 8.4 %           |
| Automotive<br>02000                  | 312             | Net Taxable Sales | 12,286,187   | 10,114,891   | 21.5 %          | 78,575,928  | 73,216,523  | 7.3 %           |
|                                      |                 | Total Revenue     | 399,644      | 388,592      | 2.8 %           | 2,594,822   | 2,466,750   | 5.2 %           |
| Food<br>03000                        | 562             | Net Taxable Sales | 49,303,481   | 47,078,854   | 4.7 %           | 328,125,839 | 309,654,251 | 6.0 %           |
|                                      |                 | Total Revenue     | 1,616,740    | 1,553,413    | 4.1 %           | 10,835,480  | 10,247,554  | 5.7 %           |
| Home Furnishings<br>04000            | 251             | Net Taxable Sales | 3,837,056    | 3,717,627    | 3.2 %           | 28,901,433  | 29,467,716  | (1.9) %         |
|                                      |                 | Total Revenue     | 127,304      | 121,485      | 4.8 %           | 959,133     | 886,801     | 8.2 %           |
| General<br>05000                     | 633             | Net Taxable Sales | 24,976,702   | 24,210,269   | 3.2 %           | 166,062,239 | 148,838,780 | 11.6 %          |
|                                      |                 | Total Revenue     | 820,179      | 795,537      | 3.1 %           | 5,461,447   | 5,000,607   | 9.2 %           |
| Lodging<br>06000                     | 21              | Net Taxable Sales | 2,891,651    | 2,426,383    | 19.2 %          | 13,319,174  | 11,575,919  | 15.1 %          |
|                                      |                 | Total Revenue     | 100,174      | 79,903       | 25.4 %          | 448,388     | 384,534     | 16.6 %          |
| Lumber<br>07000                      | 3,249           | Net Taxable Sales | 12,658,511   | 11,835,372   | 7.0 %           | 81,331,195  | 76,353,277  | 6.5 %           |
|                                      |                 | Total Revenue     | 671,437      | 669,451      | 0.3 %           | 5,713,091   | 4,763,624   | 19.9 %          |
| Professional<br>08000                | 1,982           | Net Taxable Sales | 2,017,578    | 2,044,339    | (1.3) %         | 19,475,776  | 14,659,049  | 32.9 %          |
|                                      |                 | Total Revenue     | 91,954       | 81,154       | 13.3 %          | 1,912,979   | 817,740     | 133.9 %         |
| Public Utility<br>09000              | 324             | Net Taxable Sales | 11,447,467   | 12,352,654   | (7.3) %         | 86,599,674  | 87,584,251  | (1.1) %         |
|                                      |                 | Total Revenue     | 376,992      | 412,190      | (8.5) %         | 2,876,345   | 2,913,459   | (1.3) %         |
| Unclassified<br>10000                | 2,002           | Net Taxable Sales | 13,338,659   | 9,861,277    | 35.3 %          | 123,188,510 | 88,359,550  | 39.4 %          |
|                                      |                 | Total Revenue     | 481,618      | 343,088      | 40.4 %          | 4,386,918   | 3,295,891   | 33.1 %          |
| Home Occupations<br>11000            | 122             | Net Taxable Sales | 703,634      | 622,633      | 13.0 %          | 4,769,345   | 4,300,810   | 10.9 %          |
|                                      |                 | Total Revenue     | 22,643       | 20,085       | 12.7 %          | 154,374     | 138,928     | 11.1 %          |
| Manufacturing<br>12000               | 212             | Net Taxable Sales | 1,883,258    | 1,633,774    | 15.3 %          | 12,789,289  | 8,615,719   | 48.4 %          |
|                                      |                 | Total Revenue     | 124,591      | 166,466      | (25.2) %        | 1,133,595   | 885,283     | 28.0 %          |
| Boulder/Weld County Vehicle<br>00000 | 2               | Net Taxable Sales | 0            | 0            | 0.0 %           | 0           | 0           | 0.0 %           |
|                                      |                 | Total Revenue     | 318,277      | 294,880      | 7.9 %           | 2,159,979   | 2,040,058   | 5.9 %           |
| GRAND TOTALS                         | 9,755           | Net Taxable Sales | 137,880,707  | 128,136,534  | 7.6 %           | 960,346,746 | 868,506,632 | 10.6 %          |
|                                      |                 | Total Revenue     | 5,234,485    | 4,999,296    | 4.7 %           | 39,200,380  | 34,361,181  | 14.1 %          |

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

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|  |   |
|--|---|
| <b>1000 Apparel</b>                              | Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.   |
| <b>2000 Automotive</b>                           | Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.   |
| <b>3000 Food</b>                                 | Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.  |
| <b>4000 Home<br/>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<br/>Utility</b>                   | Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.   |
| <b>10000 Unclassified<br/>Group -<br/>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<br/>Occupation</b>                 | Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.   |
| <b>12000 Manufacturing</b>                       | This category includes all manufacturing processes that occur in the City of Longmont.  |

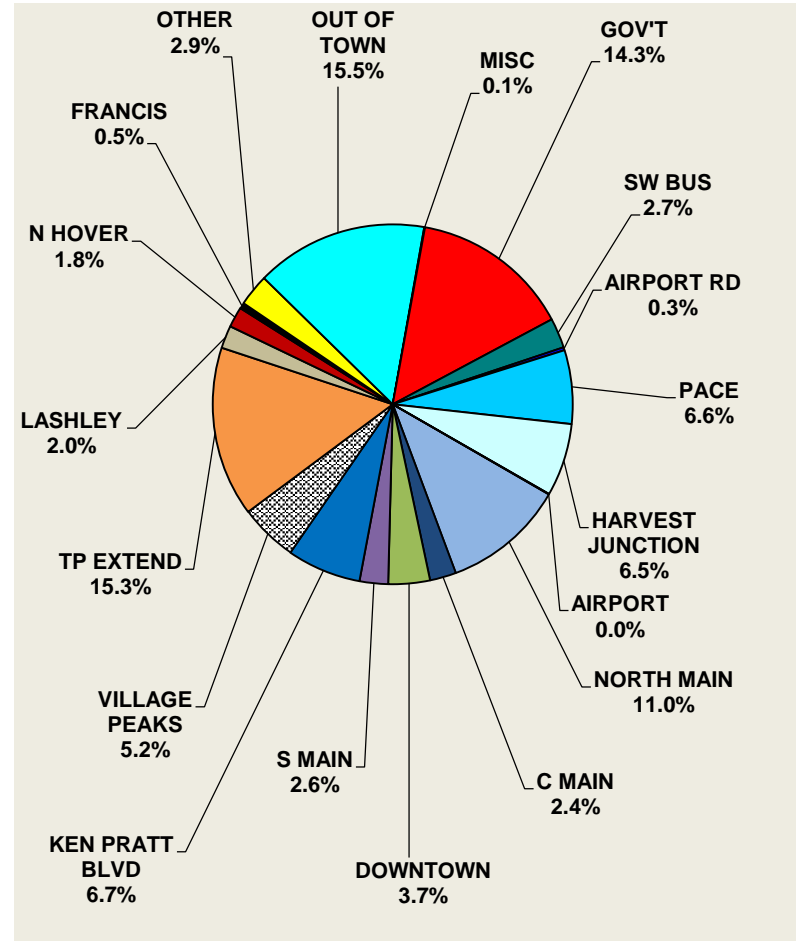
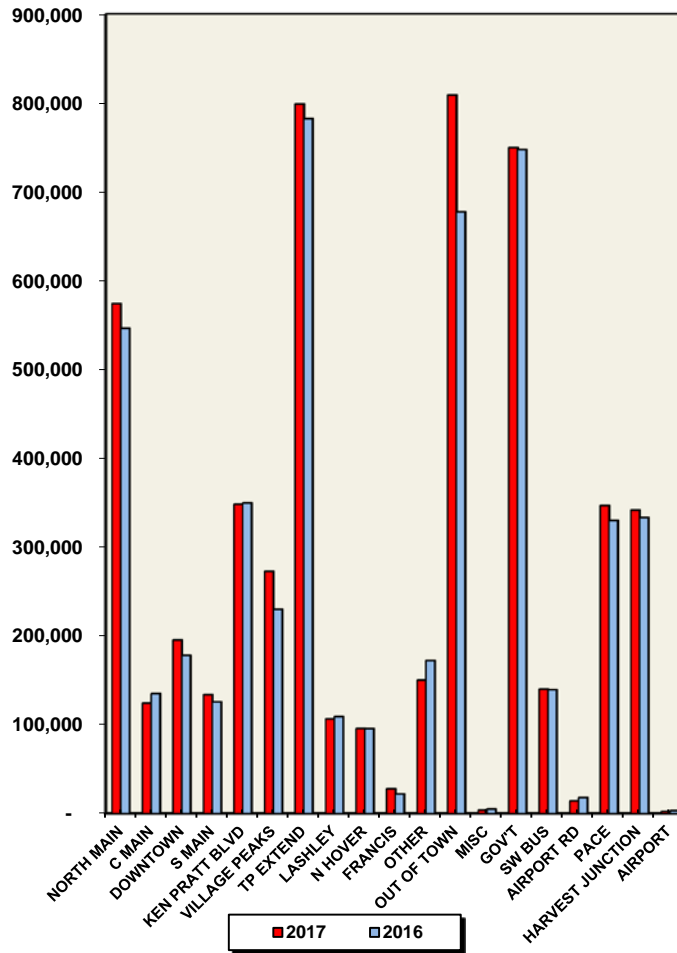
# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

|                      |                   | July<br>2017  |              |              |                 |             |             |                 |
|----------------------|-------------------|---------------|--------------|--------------|-----------------|-------------|-------------|-----------------|
| LOCATION             |                   | % OF<br>TOTAL | July<br>2017 | July<br>2016 | INCR/<br>(DECR) | YTD<br>2017 | YTD<br>2016 | INCR/<br>(DECR) |
| NORTH MAIN           | Net Taxable Sales | 12.6%         | 17,328,195   | 16,614,747   | 4.3 %           | 112,325,735 | 109,528,657 | 2.6 %           |
|                      | Total Revenue     | 11.0%         | 574,144      | 546,338      | 5.1 %           | 3,707,601   | 3,629,327   | 2.2 %           |
| CENTRAL MAIN         | Net Taxable Sales | 2.9%          | 3,983,162    | 4,060,120    | (1.9) %         | 26,763,987  | 26,910,137  | (0.5) %         |
|                      | Total Revenue     | 2.4%          | 124,306      | 134,862      | (7.8) %         | 876,946     | 878,778     | (0.2) %         |
| DOWNTOWN             | Net Taxable Sales | 4.0%          | 5,570,204    | 5,348,159    | 4.2 %           | 36,517,619  | 33,731,103  | 8.3 %           |
|                      | Total Revenue     | 3.7%          | 195,289      | 177,940      | 9.7 %           | 1,230,342   | 1,138,195   | 8.1 %           |
| SOUTH MAIN           | Net Taxable Sales | 3.0%          | 4,082,089    | 3,821,267    | 6.8 %           | 25,165,650  | 24,157,259  | 4.2 %           |
|                      | Total Revenue     | 2.6%          | 133,908      | 125,657      | 6.6 %           | 849,457     | 815,533     | 4.2 %           |
| KEN PRATT BOULEVARD  | Net Taxable Sales | 7.7%          | 10,548,344   | 8,811,507    | 19.7 %          | 69,265,749  | 67,771,813  | 2.2 %           |
|                      | Total Revenue     | 6.7%          | 348,133      | 349,682      | (0.4) %         | 2,330,386   | 2,311,144   | 0.8 %           |
| VILLAGE AT THE PEAKS | Net Taxable Sales | 5.9%          | 8,166,411    | 7,017,804    | 16.4 %          | 53,937,613  | 20,091,684  | 168.5 %         |
|                      | Total Revenue     | 5.2%          | 272,663      | 230,024      | 18.5 %          | 1,776,176   | 679,020     | 161.6 %         |
| TW PKS SQ EXTENDED   | Net Taxable Sales | 17.6%         | 24,240,743   | 23,730,064   | 2.2 %           | 161,219,997 | 166,096,805 | (2.9) %         |
|                      | Total Revenue     | 15.3%         | 798,944      | 782,343      | 2.1 %           | 5,440,804   | 5,406,039   | 0.6 %           |
| LASHLEY              | Net Taxable Sales | 2.3%          | 3,193,530    | 3,251,117    | (1.8) %         | 20,901,238  | 20,363,660  | 2.6 %           |
|                      | Total Revenue     | 2.0%          | 106,608      | 109,088      | (2.3) %         | 695,972     | 682,888     | 1.9 %           |
| NORTH HOVER          | Net Taxable Sales | 2.2%          | 2,977,491    | 2,948,393    | 1.0 %           | 20,582,960  | 19,853,591  | 3.7 %           |
|                      | Total Revenue     | 1.8%          | 95,628       | 95,481       | 0.2 %           | 682,686     | 650,085     | 5.0 %           |
| FRANCIS              | Net Taxable Sales | 0.6%          | 804,146      | 713,306      | 12.7 %          | 4,524,430   | 4,424,324   | 2.3 %           |
|                      | Total Revenue     | 0.5%          | 27,616       | 21,999       | 25.5 %          | 151,477     | 143,992     | 5.2 %           |
| ALL OTHERS           | Net Taxable Sales | 2.5%          | 3,405,257    | 3,373,429    | 0.9 %           | 27,165,849  | 21,427,549  | 26.8 %          |
|                      | Total Revenue     | 2.9%          | 150,179      | 172,147      | (12.8) %        | 2,296,040   | 1,129,970   | 103.2 %         |
| OUT OF TOWN *        | Net Taxable Sales | 17.1%         | 23,524,481   | 19,750,122   | 19.1 %          | 203,136,512 | 161,246,881 | 26.0 %          |
|                      | Total Revenue     | 15.5%         | 808,964      | 677,320      | 19.4 %          | 6,854,720   | 5,506,520   | 24.5 %          |
| MISCELLANEOUS        | Net Taxable Sales | 0.1%          | 107,460      | 158,160      | (32.1) %        | 2,195,634   | 2,689,234   | (18.4) %        |
|                      | Total Revenue     | 0.1%          | 3,702        | 5,099        | (27.4) %        | 66,860      | 90,386      | (26.0) %        |
| CITY, BLDR CO        | Net Taxable Sales | 4.0%          | 5,515,330    | 5,348,844    | 3.1 %           | 32,849,756  | 31,011,984  | 5.9 %           |
|                      | Total Revenue     | 14.3%         | 749,797      | 747,529      | 0.3 %           | 6,235,415   | 5,370,689   | 16.1 %          |
| SW BUSINESS          | Net Taxable Sales | 2.2%          | 3,038,153    | 2,506,338    | 21.2 %          | 19,298,434  | 15,252,589  | 26.5 %          |
|                      | Total Revenue     | 2.7%          | 140,030      | 139,259      | 0.6 %           | 1,130,257   | 1,204,509   | (6.2) %         |
| AIRPORT ROAD         | Net Taxable Sales | 0.3%          | 426,591      | 467,770      | (8.8) %         | 3,012,858   | 3,267,370   | (7.8) %         |
|                      | Total Revenue     | 0.3%          | 13,949       | 17,920       | (22.2) %        | 97,303      | 105,924     | (8.1) %         |
| PACE                 | Net Taxable Sales | 7.7%          | 10,572,354   | 10,017,180   | 5.5 %           | 68,755,536  | 68,075,233  | 1.0 %           |
|                      | Total Revenue     | 6.6%          | 346,755      | 330,016      | 5.1 %           | 2,353,727   | 2,324,212   | 1.3 %           |
| HARVEST JUNCTION     | Net Taxable Sales | 7.5%          | 10,355,397   | 10,127,407   | 2.3 %           | 72,493,672  | 72,316,605  | 0.2 %           |
|                      | Total Revenue     | 6.5%          | 341,687      | 333,336      | 2.5 %           | 2,389,598   | 2,278,799   | 4.9 %           |
| AIRPORT              | Net Taxable Sales | 0.0%          | 41,369       | 70,800       | (41.6) %        | 233,517     | 290,154     | (19.5) %        |
|                      | Total Revenue     | 0.0%          | 2,183        | 3,256        | (33.0) %        | 34,613      | 15,171      | 128.2 %         |
| TOTALS               | Net Taxable Sales | 100%          | 137,880,707  | 128,136,534  | 7.6 %           | 960,346,746 | 868,506,632 | 10.6 %          |
|                      | Total Revenue     | 100%          | 5,234,485    | 4,999,296    | 4.7 %           | 39,200,380  | 34,361,181  | 14.1 %          |

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

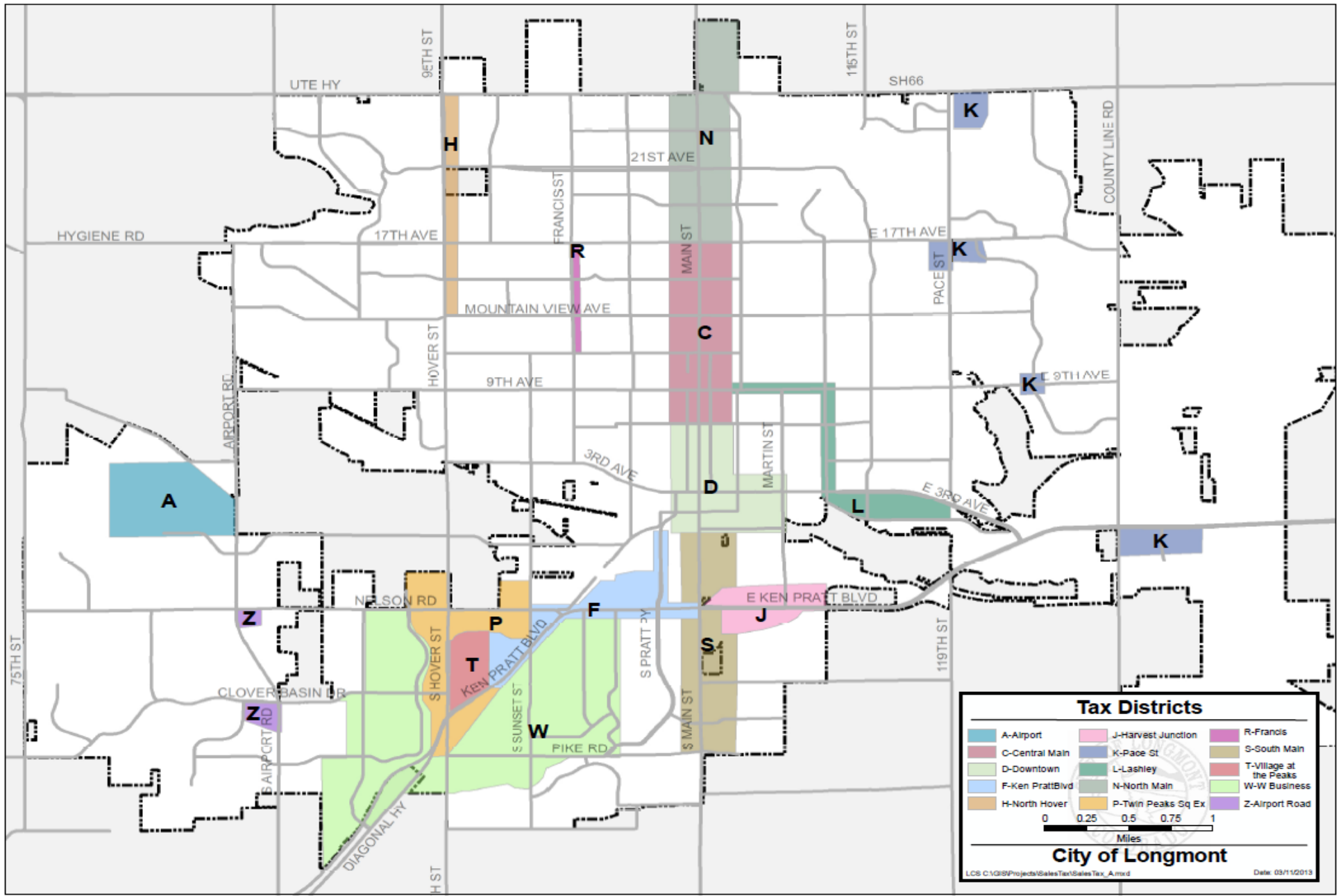
For The Month Of

**July  
2017**



**DESIGNATION****APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

|                             |   |
|-----------------------------|---|
| <b>NORTH MAIN</b>           | <b>N</b> Business between TERRY and EMERY from HWY 66 to 17TH AVE.  |
| <b>CENTRAL MAIN</b>         | <b>C</b> Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.   |
| <b>DOWNTOWN</b>             | <b>D</b> Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.   |
| <b>SOUTH MAIN</b>           | <b>S</b> Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.  |
| <b>KEN PRATT BOULEVARD</b>  | <b>F</b> Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.                                      |
| <b>VILLAGE AT THE PEAKS</b> | <b>T</b> Business on the VILLAGE AT THE PEAKS URBAN RENEWAL AUTHORITY.  |
| <b>TW PKS SQ EXTENDED</b>   | <b>P</b> Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY.   |
| <b>LASHLEY</b>              | <b>L</b> Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.   |
| <b>NORTH HOVER</b>          | <b>H</b> Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.   |
| <b>FRANCIS</b>              | <b>R</b> Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.  |
| <b>ALL OTHERS</b>           | <b>E</b> All other licensed business within the City limits of Longmont.  |
| <b>OUT OF TOWN</b>          | <b>O</b> All out of town Business licensed to collect Longmont taxes.   |
| <b>AIRPORT</b>              | <b>A</b> Business located at the Vance Brand Municipal Airport  |
| <b>MISCELLANEOUS</b>        | <b>X</b> Non-licensed and Temporary Business.   |
| <b>CITY, BLDR CO</b>        | <b>V</b> City Utilities and Building Permits, as well as Boulder County Motor Vehicle.  |
| <b>SW BUSINESS</b>          | <b>W</b> Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY. |
| <b>AIRPORT ROAD</b>         | <b>Z</b> Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.   |
| <b>PACE STREET</b>          | <b>K</b> Business generally located on and east of PACE STREET and South of HIGHWAY 66.   |
| <b>HARVEST JUNCTION</b>     | <b>J</b> Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.  |





# LODGERS TAX

July  
2017

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|                  | <b>2017<br/>MONTHLY</b>  | <b>PERCENT<br/>CHANGE</b> | <b>2016<br/>MONTHLY</b>  | <b>2017<br/>YTD</b> | <b>PERCENT<br/>CHANGE</b> | <b>2016<br/>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>      | 54,610                   | 13.9 %                    | 47,965                   | 190,536             | 13.6 %                    | 167,776             |
| <b>July</b>      | 55,129                   | 19.4 %                    | 46,172                   | 245,665             | 14.8 %                    | 213,949             |
| <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><u>\$ 245,665</u></b> | <b>14.8 %</b>             | <b><u>\$ 213,949</u></b> |                     |                           |                     |