

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

August 2017

SUMMARY

Total Taxes this Month:	\$	6,141,097
Compared to Last Year:		5,408,338
Percentage change:		13.5 %

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SALES AND USE TAX SUMMARY

CITY OF LONGMONT

August 2017

Overview

Month of August: Total Sales and Use Tax for the month of August increased overall by 13.5% compared to last year. Current Sales Tax collection increased by 5.2% and current Use Tax collection increased 44.1%.

Year to Date: Total Sales and Use Tax through August increased by 14.0% for 2017. The Sales Tax component increased by 11.3% and the Use Tax component increased by 25.9%.

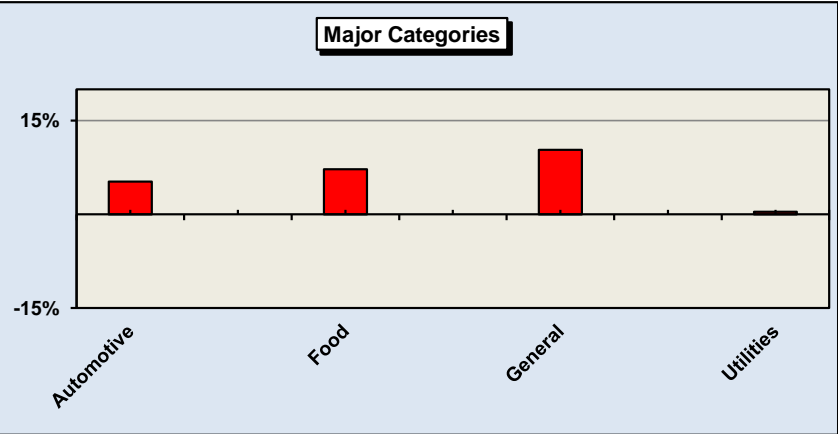
Important note in understanding year-to-year comparative basis within this report:

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.

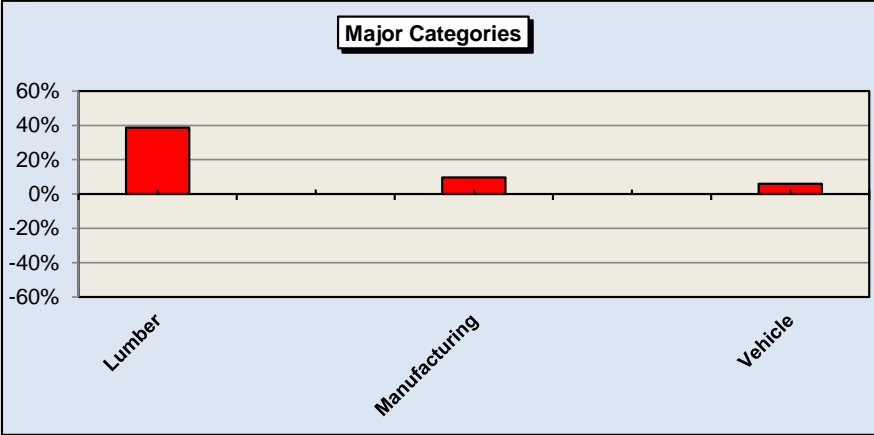
Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 5.2%, 7.2%, 10.3%, and 0.4% respectively when compared to 2016 year to date.



Use Tax Activity

The *Lumber, Manufacturing, and Vehicle* categories showed increases of 38.7%, 9.7%, and 6.0% respectively; when compared to 2016 year to date.



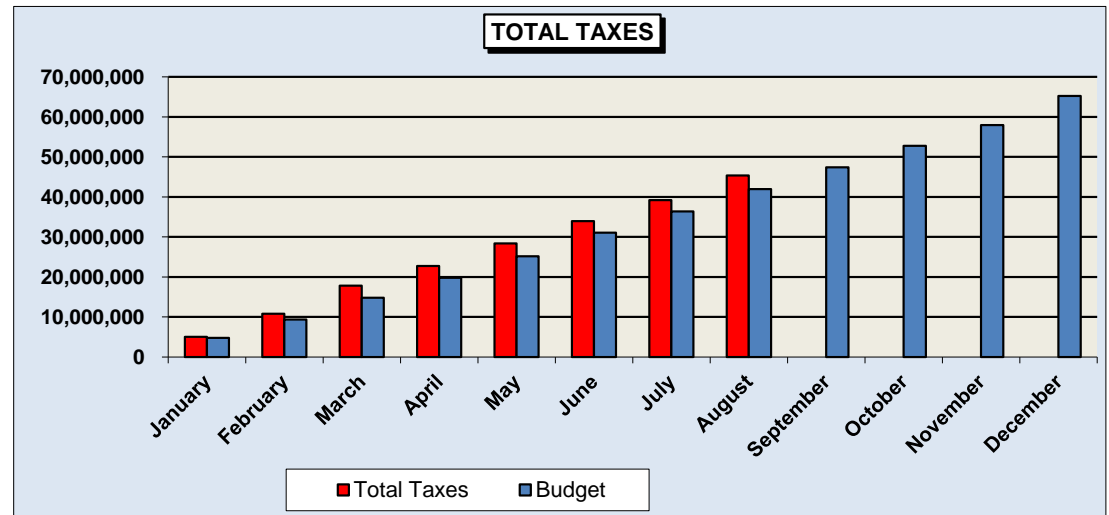
SALES & USE TAX - BUDGET TO ACTUAL

August
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	4,498,693	735,792	5,234,485
August	5,545,727	41,944,957	64.3	4,429,925	1,711,173	6,141,097
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

\$ 36,065,384 9,276,094 45,341,478



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

Revenue Growth Per Fund / Current Year to Previous Year August 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	19,642,234	337,265	19,979,499	21,026,807	836,123	21,862,930	7.0%	147.9%	9.4%	4.47%
PIF Fund	-	4,161,675	4,161,675	-	4,828,667	4,828,667	n/a	16.0%	16.0%	-3.72%
Other Funds	12,614,716	2,868,074	15,482,791	14,040,723	3,611,304	17,652,027	11.3%	25.9%	14.0%	5.46%
LURA	145,556	-	145,556	997,854	-	997,854	585.5%	0.0%	585.5%	237%
All Funds Total	32,402,506	7,367,014	39,769,520	36,065,384	9,276,094	45,341,478	11.3%	25.9%	14.0%	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 eight months is that the General Fund share of revenue from sales and use tax is up by 9.4%. 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 eight months, the PIF increased by 16.0%, 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 14.0%.

LURA

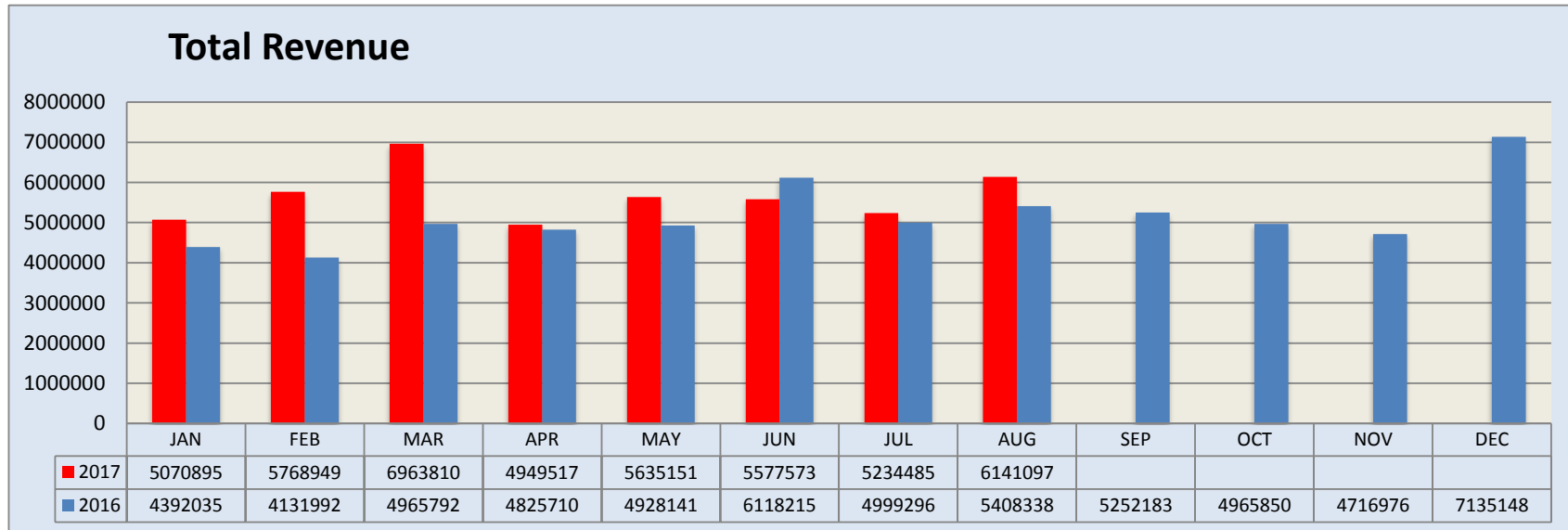
For 2017, an amount of \$1,277,869 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$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

ACCOUNT GROUPS

GRAND TOTALS

	August 2017	August 2016	INC (DEC)	2017 YTD 2017	2016 YTD 2016	INC (DEC)
Active Accounts	9,819	9,360	459	9,819	9,360	459
Net Taxable Sales	135,313,160	130,100,365	4.0 %	1,095,659,906	998,606,997	9.7 %
Net Sales Tax	4,364,359	4,148,149	5.2 %	35,107,718	31,308,339	12.1 %
Delinquent Sales Tax	44,041	48,400	-	543,670	847,975	-
Use Tax	1,706,461	1,184,298	44.1 %	8,334,172	7,291,042	14.3 %
Delinquent Use Tax	4,712	11,684	-	941,922	75,971	-
Other Revenue*	21,524	15,807	-	413,995	246,192	-
Total Revenue	6,141,097	5,408,338	13.5 %	45,341,477	39,769,519	14.0 %



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

01000 Apparel

	August 2017	August 2016	INC (DEC)	2017 YTD	2016 YTD	INC (DEC)
Active Accounts	84	79	5	84	79	5
Net Taxable Sales	2,873,824	2,737,981	5.0 %	20,082,168	18,618,768	7.9 %
Net Sales Tax	93,744	87,018	7.7 %	650,613	594,204	9.5 %
Delinquent Sales Tax	0	2,317	-	3,698	10,188	-
Use Tax	187	243	(23.0) %	2,283	2,028	12.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	123	-	1,166	3,233	-
Total Revenue	93,931	89,701	4.7 %	657,760	609,653	7.9 %
% of Total Revenue	1.5 %	1.7 %	(0.2) %	1.5 %	1.5 %	0.0 %

02000 Automotive

Active Accounts	312	319	(7)	312	319	(7)
Net Taxable Sales	11,763,624	12,603,886	(6.7) %	90,339,552	85,820,409	5.3 %
Net Sales Tax	381,274	402,870	(5.4) %	2,915,761	2,770,853	5.2 %
Delinquent Sales Tax	2,068	7,808	-	17,550	20,845	-
Use Tax	3,327	6,170	(46.1) %	25,977	31,046	(16.3) %
Delinquent Use Tax	0	0	-	15,587	0	-
Other Revenue	1,730	1,343	-	8,346	62,197	-
Total Revenue	388,399	418,191	(7.1) %	2,983,221	2,884,941	3.4 %
% of Total Revenue	6.3 %	7.7 %	(1.4) %	6.6 %	7.3 %	(0.7) %

03000 Food

Active Accounts	563	521	42	563	521	42
Net Taxable Sales	50,841,312	45,071,547	12.8 %	378,967,151	354,725,798	6.8 %
Net Sales Tax	1,638,873	1,456,658	12.5 %	12,214,024	11,394,688	7.2 %
Delinquent Sales Tax	21,906	5,063	-	153,503	128,830	-
Use Tax	8,963	11,132	(19.5) %	111,687	161,915	(31.0) %
Delinquent Use Tax	0	600	-	14,359	7,336	-
Other Revenue	9,055	4,908	-	20,704	33,146	-
Total Revenue	1,678,797	1,478,361	13.6 %	12,514,277	11,725,915	6.7 %
% of Total Revenue	27.3 %	27.3 %	0.0 %	27.6 %	29.5 %	(1.9) %

SALES AND USE TAX

ACCOUNT GROUPS

04000 Home Furnishings

	August 2017	August 2016	INC (DEC)	2017 YTD	2016 YTD	INC (DEC)
Active Accounts	251	256	(5)	251	256	(5)
Net Taxable Sales	4,731,912	4,286,418	10.4 %	33,633,345	33,754,134	(0.4) %
Net Sales Tax	141,988	131,210	8.2 %	1,050,350	970,096	8.3 %
Delinquent Sales Tax	9,016	8,208	-	35,747	31,025	-
Use Tax	976	525	85.9 %	18,832	10,101	86.4 %
Delinquent Use Tax	0	0	-	0	(517)	-
Other Revenue	0	4,080	-	6,184	20,119	-
Total Revenue	151,980	144,023	5.5 %	1,111,113	1,030,824	7.8 %
% of Total Revenue	2.5 %	2.7 %	(0.2) %	2.5 %	2.6 %	(0.1) %

05000 General

Active Accounts	640	583	57	640	583	57
Net Taxable Sales	24,503,384	25,055,267	(2.2) %	190,565,623	173,894,047	9.6 %
Net Sales Tax	797,892	801,948	(0.5) %	6,189,090	5,610,984	10.3 %
Delinquent Sales Tax	2,474	13,070	-	24,295	53,359	-
Use Tax	3,762	4,843	(22.3) %	38,498	107,545	(64.2) %
Delinquent Use Tax	0	1,393	-	819	35,327	-
Other Revenue	1,768	3,478	-	14,641	18,124	-
Total Revenue	805,896	824,732	(2.3) %	6,267,343	5,825,339	7.6 %
% of Total Revenue	13.1 %	15.2 %	(2.1) %	13.8 %	14.6 %	(0.8) %

06000 Lodging

Active Accounts	21	20	1	21	20	1
Net Taxable Sales	3,216,824	2,233,618	44.0 %	16,535,998	13,809,537	19.7 %
Net Sales Tax	105,136	73,020	44.0 %	539,401	440,068	22.6 %
Delinquent Sales Tax	0	0	-	0	11,083	-
Use Tax	8,694	780	1,014.6 %	21,968	4,693	368.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	41	49	-	890	2,539	-
Total Revenue	113,871	73,849	54.2 %	562,259	458,383	22.7 %
% of Total Revenue	1.9 %	1.4 %	0.5 %	1.2 %	1.2 %	0.0 %

SALES AND USE TAX

ACCOUNT GROUPS

	August			2017		
	August 2017	August 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	3,276	3,055	221	3,276	3,055	221
Net Taxable Sales	10,784,763	10,249,893	5.2 %	92,115,958	86,603,170	6.4 %
Net Sales Tax	349,856	322,578	8.5 %	2,963,196	2,612,352	13.4 %
Delinquent Sales Tax	0	0	-	33,535	78,507	-
Use Tax	1,118,719	628,724	77.9 %	4,171,323	3,006,981	38.7 %
Delinquent Use Tax	0	0	-	4,641	0	-
Other Revenue	270	372	-	9,241	17,458	-
Total Revenue	1,468,845	951,674	54.3 %	7,181,936	5,715,298	25.7 %
% of Total Revenue	23.9 %	17.6 %	6.3 %	15.8 %	14.4 %	1.4 %
<u>08000 Professional</u>						
Active Accounts	1,997	1,925	72	1,997	1,925	72
Net Taxable Sales	1,857,033	2,000,724	(7.2) %	21,332,809	16,659,773	28.0 %
Net Sales Tax	58,756	62,297	(5.7) %	522,863	514,317	1.7 %
Delinquent Sales Tax	1,269	1,662	-	166,346	21,832	-
Use Tax	19,692	14,910	32.1 %	241,363	336,403	(28.3) %
Delinquent Use Tax	3,984	0	-	774,377	16,174	-
Other Revenue	2,014	0	-	293,745	7,883	-
Total Revenue	85,715	78,869	8.7 %	1,998,694	896,609	122.9 %
% of Total Revenue	1.4 %	1.5 %	(0.1) %	4.4 %	2.3 %	2.1 %
<u>09000 Public Utility</u>						
Active Accounts	327	320	7	327	320	7
Net Taxable Sales	11,547,108	12,196,100	(5.3) %	98,146,782	99,780,351	(1.6) %
Net Sales Tax	375,312	398,388	(5.8) %	3,158,914	3,145,781	0.4 %
Delinquent Sales Tax	1,936	0	-	39,154	84,336	-
Use Tax	9,310	7,124	30.7 %	59,023	73,572	(19.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,935	55	-	7,747	15,337	-
Total Revenue	388,493	405,567	(4.2) %	3,264,838	3,319,026	(1.6) %
% of Total Revenue	6.3 %	7.5 %	(1.2) %	7.2 %	8.3 %	(1.1) %

SALES AND USE TAX

August

2017

ACCOUNT GROUPS

10000 Unclassified

	August 2017	August 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	2,012	1,952	60	2,012	1,952	60
Net Taxable Sales	11,256,071	11,836,480	(4.9) %	134,444,581	100,196,030	34.2 %
Net Sales Tax	363,201	361,173	0.6 %	4,291,463	2,822,096	52.1 %
Delinquent Sales Tax	1,029	2,167	-	59,723	375,339	-
Use Tax	72,732	34,481	110.9 %	302,631	429,085	(29.5) %
Delinquent Use Tax	0	0	-	129,213	5,695	-
Other Revenue	0	0	-	40,850	61,497	-
Total Revenue	436,962	397,821	9.8 %	4,823,880	3,693,712	30.6 %
% of Total Revenue	7.1 %	7.4 %	(0.3) %	10.6 %	9.3 %	1.3 %

11000 Home Occupations

Active Accounts	123	120	3	123	120	3
Net Taxable Sales	616,580	861,085	(28.4) %	5,385,925	5,161,895	4.3 %
Net Sales Tax	19,826	19,689	0.7 %	168,022	149,585	12.3 %
Delinquent Sales Tax	0	8,105	-	3,149	16,510	-
Use Tax	19	10	90.0 %	61	65	(6.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	9	370	-	2,996	942	-
Total Revenue	19,854	28,174	(29.5) %	174,228	167,102	4.3 %
% of Total Revenue	0.3 %	0.5 %	(0.2) %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

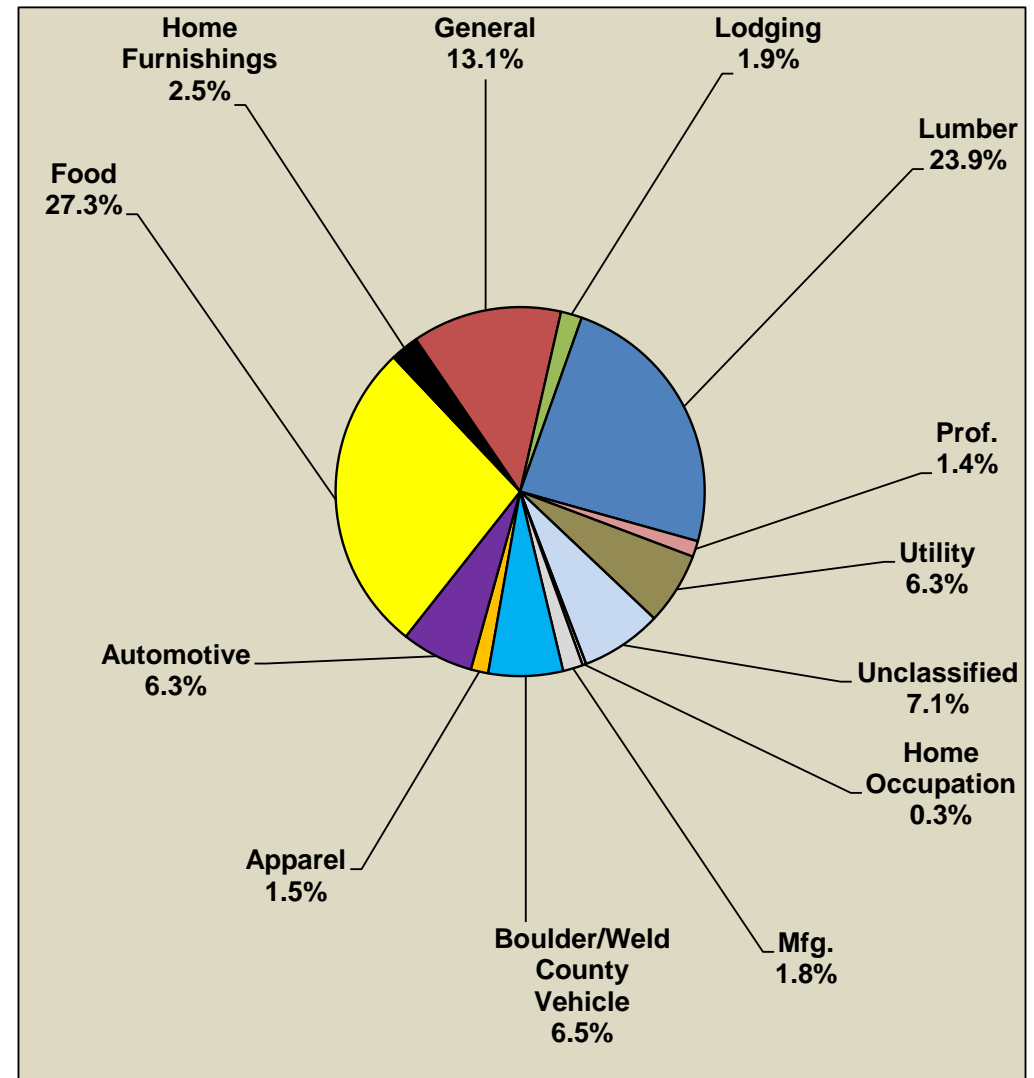
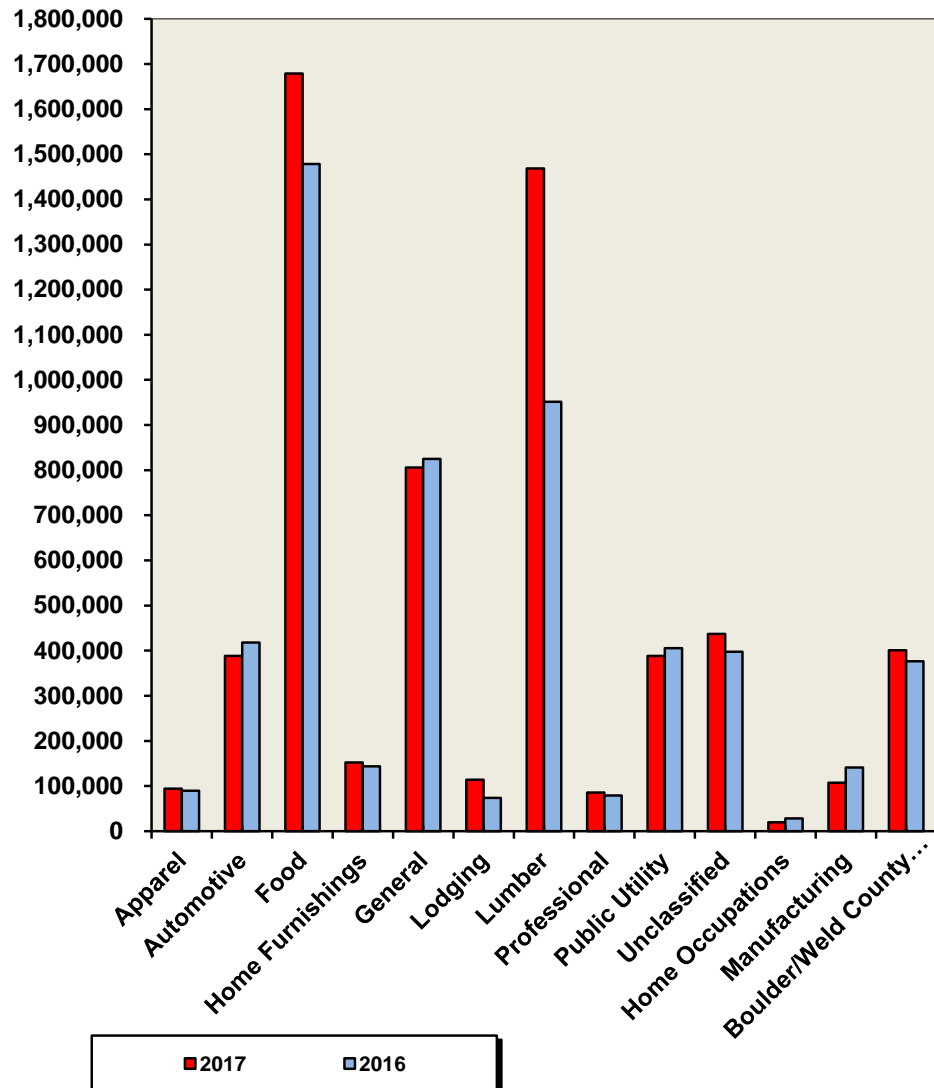
Active Accounts	212	209	3	212	209	3
Net Taxable Sales	1,320,725	967,366	36.5 %	14,110,014	9,583,085	47.2 %
Net Sales Tax	38,501	31,300	23.0 %	444,022	283,315	56.7 %
Delinquent Sales Tax	4,343	0	-	6,969	16,121	-
Use Tax	59,232	98,752	(40.0) %	779,698	710,946	9.7 %
Delinquent Use Tax	728	9,691	-	2,927	11,956	-
Other Revenue	4,702	1,029	-	7,485	3,717	-
Total Revenue	107,506	140,772	(23.6) %	1,241,101	1,026,055	21.0 %
% of Total Revenue	1.8 %	2.6 %	(0.8) %	2.7 %	2.6 %	0.1 %

00000 Boulder/Weld County Vehicle

Use Tax	400,848	376,604	6.4 %	2,560,827	2,416,662	6.0 %
% of Total Revenue	6.5 %	7.0 %	(0.5) %	5.6 %	6.1 %	(0.5) %

Net Sales & Use Tax by Industry Type

For The Month Of
August
2017



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

August
2017

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		August 2017	August 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
Apparel	84	Net Taxable Sales	2,873,824	2,737,981	5.0 %	20,082,168	18,618,768	7.9 %
01000		Total Revenue	93,931	89,701	4.7 %	657,760	609,653	7.9 %
Automotive	312	Net Taxable Sales	11,763,624	12,603,886	(6.7) %	90,339,552	85,820,409	5.3 %
02000		Total Revenue	388,399	418,191	(7.1) %	2,983,221	2,884,941	3.4 %
Food	563	Net Taxable Sales	50,841,312	45,071,547	12.8 %	378,967,151	354,725,798	6.8 %
03000		Total Revenue	1,678,797	1,478,361	13.6 %	12,514,277	11,725,915	6.7 %
Home Furnishings	251	Net Taxable Sales	4,731,912	4,286,418	10.4 %	33,633,345	33,754,134	(0.4) %
04000		Total Revenue	151,980	144,023	5.5 %	1,111,113	1,030,824	7.8 %
General	640	Net Taxable Sales	24,503,384	25,055,267	(2.2) %	190,565,623	173,894,047	9.6 %
05000		Total Revenue	805,896	824,732	(2.3) %	6,267,343	5,825,339	7.6 %
Lodging	21	Net Taxable Sales	3,216,824	2,233,618	44.0 %	16,535,998	13,809,537	19.7 %
06000		Total Revenue	113,871	73,849	54.2 %	562,259	458,383	22.7 %
Lumber	3,276	Net Taxable Sales	10,784,763	10,249,893	5.2 %	92,115,958	86,603,170	6.4 %
07000		Total Revenue	1,468,845	951,674	54.3 %	7,181,936	5,715,298	25.7 %
Professional	1,997	Net Taxable Sales	1,857,033	2,000,724	(7.2) %	21,332,809	16,659,773	28.0 %
08000		Total Revenue	85,715	78,869	8.7 %	1,998,694	896,609	122.9 %
Public Utility	327	Net Taxable Sales	11,547,108	12,196,100	(5.3) %	98,146,782	99,780,351	(1.6) %
09000		Total Revenue	388,493	405,567	(4.2) %	3,264,838	3,319,026	(1.6) %
Unclassified	2,012	Net Taxable Sales	11,256,071	11,836,480	(4.9) %	134,444,581	100,196,030	34.2 %
10000		Total Revenue	436,962	397,821	9.8 %	4,823,880	3,693,712	30.6 %
Home Occupations	123	Net Taxable Sales	616,580	861,085	(28.4) %	5,385,925	5,161,895	4.3 %
11000		Total Revenue	19,854	28,174	(29.5) %	174,228	167,102	4.3 %
Manufacturing	212	Net Taxable Sales	1,320,725	967,366	36.5 %	14,110,014	9,583,085	47.2 %
12000		Total Revenue	107,506	140,772	(23.6) %	1,241,101	1,026,055	21.0 %
Boulder/Weld County Vehicle	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	400,848	376,604	6.4 %	2,560,827	2,416,662	6.0 %
GRAND TOTALS	9,820	Net Taxable Sales	135,313,160	130,100,365	4.0 %	1,095,659,906	998,606,997	9.7 %
		Total Revenue	6,141,097	5,408,338	13.5 %	45,341,477	39,769,519	14.0 %

ACCOUNT GROUP

INDUSTRY DESCRIPTIONS

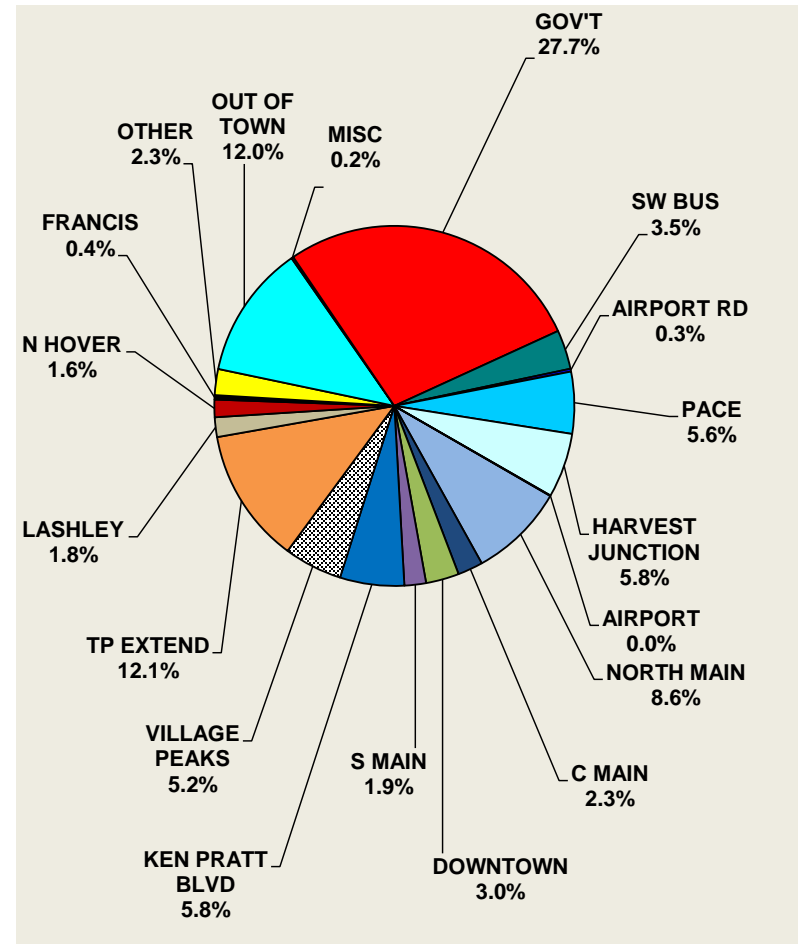
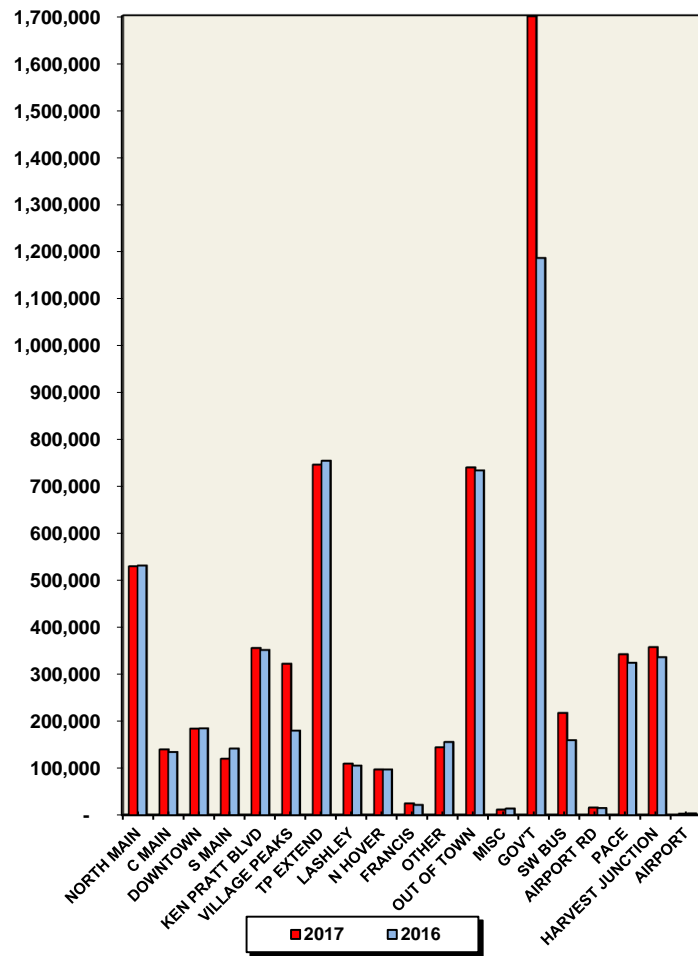
1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service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

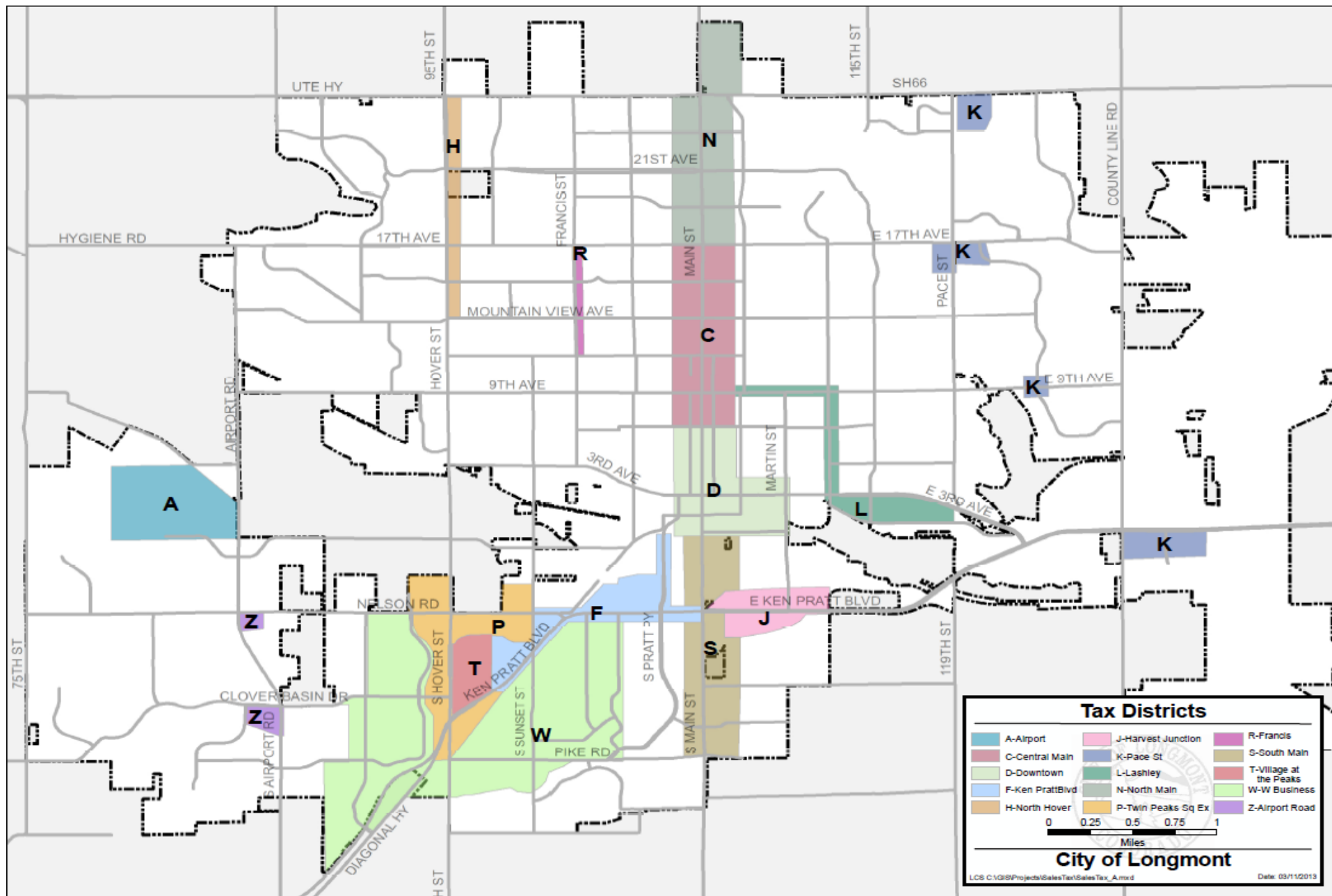
		August 2017						
LOCATION		% OF TOTAL	August 2017	August 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.8%	15,990,329	16,109,319	(0.7) %	128,316,064	125,637,976	2.1 %
	Total Revenue	8.6%	528,131	529,667	(0.3) %	4,235,732	4,158,994	1.8 %
CENTRAL MAIN	Net Taxable Sales	3.1%	4,205,870	4,063,590	3.5 %	30,969,857	30,973,727	(0.0) %
	Total Revenue	2.3%	138,838	133,278	4.2 %	1,015,784	1,012,056	0.4 %
DOWNTOWN	Net Taxable Sales	4.1%	5,512,015	5,486,842	0.5 %	42,029,634	39,217,945	7.2 %
	Total Revenue	3.0%	182,972	183,525	(0.3) %	1,413,314	1,321,720	6.9 %
SOUTH MAIN	Net Taxable Sales	2.6%	3,578,222	4,207,351	(15.0) %	28,743,872	28,364,610	1.3 %
	Total Revenue	1.9%	119,106	140,678	(15.3) %	968,563	956,211	1.3 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.9%	10,682,837	10,438,786	2.3 %	79,948,586	78,210,599	2.2 %
	Total Revenue	5.8%	354,204	350,022	1.2 %	2,684,590	2,661,166	0.9 %
VILLAGE AT THE PEAKS	Net Taxable Sales	7.2%	9,736,740	5,423,643	79.5 %	63,674,353	25,515,327	149.6 %
	Total Revenue	5.2%	320,690	178,607	79.6 %	2,096,866	857,627	144.5 %
TW PKS SQ EXTENDED	Net Taxable Sales	16.6%	22,507,787	22,915,122	(1.8) %	183,727,784	189,011,927	(2.8) %
	Total Revenue	12.1%	744,477	752,751	(1.1) %	6,185,281	6,158,790	0.4 %
LASHLEY	Net Taxable Sales	2.4%	3,199,161	3,123,128	2.4 %	24,100,399	23,486,788	2.6 %
	Total Revenue	1.8%	108,746	104,440	4.1 %	804,718	787,328	2.2 %
NORTH HOVER	Net Taxable Sales	2.1%	2,880,043	2,883,302	(0.1) %	23,463,003	22,736,893	3.2 %
	Total Revenue	1.6%	96,376	96,322	0.1 %	779,062	746,407	4.4 %
FRANCIS	Net Taxable Sales	0.5%	741,628	642,021	15.5 %	5,266,058	5,066,345	3.9 %
	Total Revenue	0.4%	24,311	21,178	14.8 %	175,788	165,170	6.4 %
ALL OTHERS	Net Taxable Sales	2.8%	3,766,004	3,499,887	7.6 %	30,931,853	24,927,436	24.1 %
	Total Revenue	2.3%	143,359	154,590	(7.3) %	2,439,399	1,284,560	89.9 %
OUT OF TOWN *	Net Taxable Sales	15.9%	21,501,308	22,016,153	(2.3) %	224,637,820	183,263,034	22.6 %
	Total Revenue	12.0%	738,572	732,137	0.9 %	7,593,292	6,238,657	21.7 %
MISCELLANEOUS	Net Taxable Sales	0.2%	259,731	244,761	6.1 %	2,455,365	2,933,995	(16.3) %
	Total Revenue	0.2%	11,232	13,452	(16.5) %	78,092	103,838	(24.8) %
CITY, BLDR CO	Net Taxable Sales	4.3%	5,799,548	5,948,469	(2.5) %	38,649,304	36,960,453	4.6 %
	Total Revenue	27.7%	1,698,667	1,184,276	43.4 %	7,934,082	6,554,965	21.0 %
SW BUSINESS	Net Taxable Sales	2.4%	3,288,930	2,679,644	22.7 %	22,587,364	17,932,233	26.0 %
	Total Revenue	3.5%	216,271	158,375	36.6 %	1,346,528	1,362,884	(1.2) %
AIRPORT ROAD	Net Taxable Sales	0.3%	425,540	425,144	0.1 %	3,438,398	3,692,514	(6.9) %
	Total Revenue	0.3%	15,532	14,484	7.2 %	112,835	120,408	(6.3) %
PACE	Net Taxable Sales	7.6%	10,350,941	9,733,568	6.3 %	79,106,477	77,808,801	1.7 %
	Total Revenue	5.6%	340,943	322,709	5.7 %	2,694,670	2,646,921	1.8 %
HARVEST JUNCTION	Net Taxable Sales	8.0%	10,838,035	10,181,135	6.5 %	83,331,707	82,497,740	1.0 %
	Total Revenue	5.8%	356,110	334,672	6.4 %	2,745,708	2,613,471	5.1 %
AIRPORT	Net Taxable Sales	0.0%	48,491	78,500	(38.2) %	282,008	368,654	(23.5) %
	Total Revenue	0.0%	2,560	3,175	(19.4) %	37,173	18,346	102.6 %
TOTALS	Net Taxable Sales	100%	135,313,160	130,100,365	4.0 %	1,095,659,906	998,606,997	9.7 %
	Total Revenue	100%	6,141,097	5,408,338	13.5 %	45,341,477	39,769,519	14.0 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
August
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

August 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	28,971	39.5 %	20,767	94,853	12.0 %	84,704
May	41,430	18.0 %	35,107	136,283	13.7 %	119,812
June	54,610	13.9 %	47,965	190,893	13.8 %	167,776
July	55,129	19.4 %	46,172	246,022	15.0 %	213,949
August	56,112	29.2 %	43,441	302,134	17.4 %	257,390
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %		-	0.0 %	
December		0.0 %			0.0 %	
Total	\$ 302,134	17.4 %	\$ 257,390			

* Note - April 2017 lodger tax has been updated.