

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

September 2017

SUMMARY

Total Taxes this Month:	\$	5,361,080
Compared to Last Year:		5,252,183
Percentage change:		2.1 %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

September 2017

Overview

Month of September: Total Sales and Use Tax for the month of September increased overall by 2.1% compared to last year. Current Sales Tax collection increased by 3.6% and current Use Tax collection increased 18.7%.

Year to Date: Total Sales and Use Tax through September increased by 12.6% for 2017. The Sales Tax component increased by 10.0% and the Use Tax component increased by 24.8%.

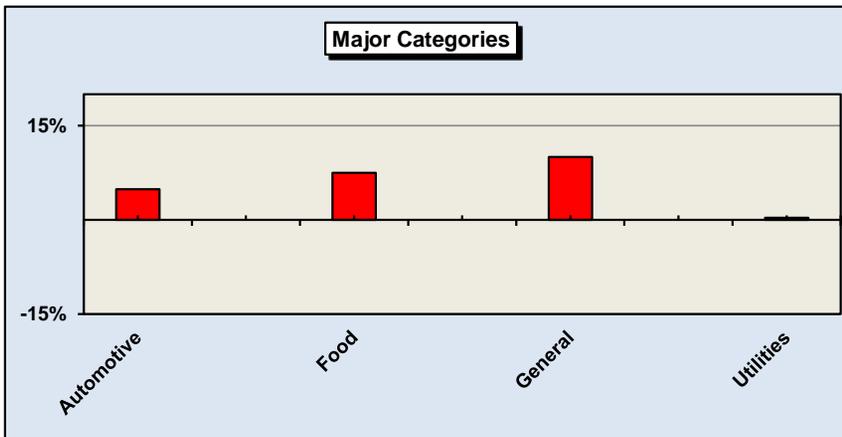
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2016-2017 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 10 show changes from 2016 to 2017 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

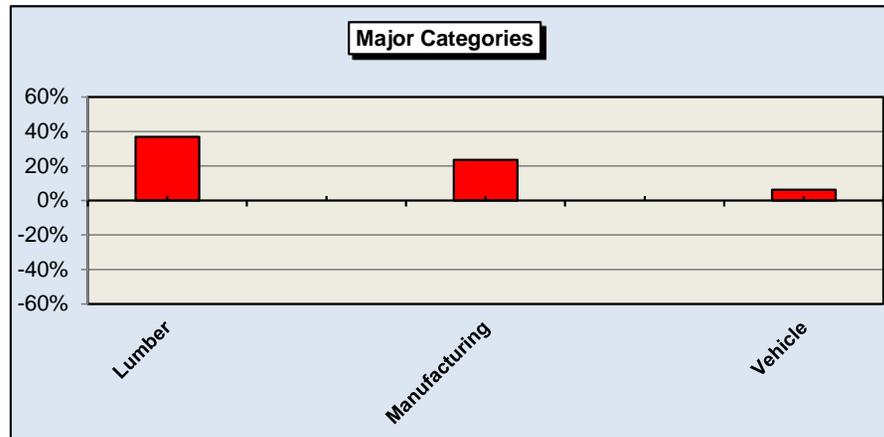
Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 4.9%, 7.5%, 10.0%, and 0.4% respectively when compared to 2016 year to date.



Use Tax Activity

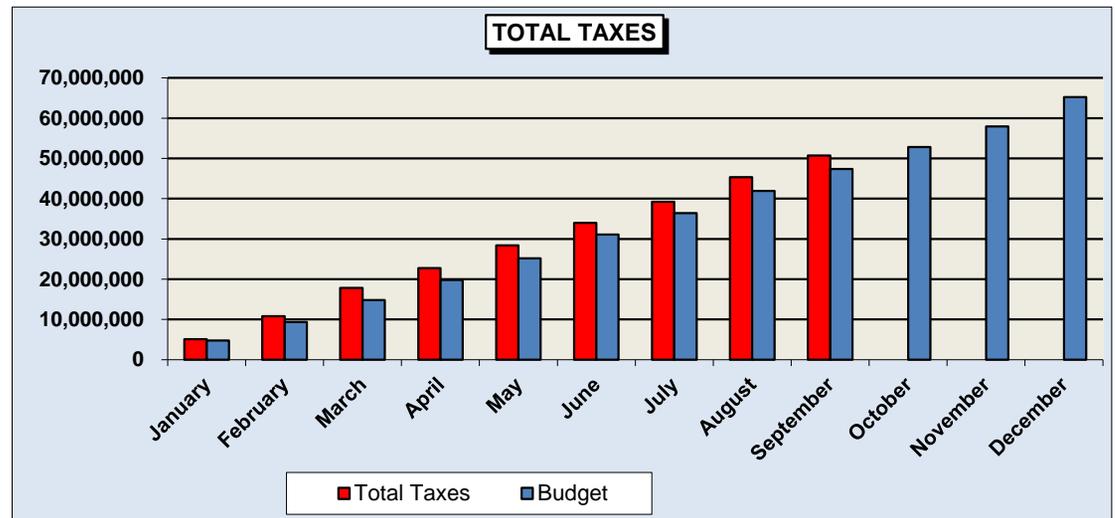
The *Lumber, Manufacturing, and Vehicle* categories showed increases of 36.8%, 23.5%, and 6.3% respectively; when compared to 2016 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

September 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	4,588,035	773,044	5,361,080
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			\$ 40,653,419	10,049,138	50,702,558



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

**Revenue Growth Per Fund / Current Year to Previous Year
September 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	22,313,703	368,598	22,682,301	23,684,092	905,803	24,589,895	6.1%	145.7%	8.4%	4.47%
PIF Fund	-	4,548,116	4,548,116	-	5,231,075	5,231,075	n/a	15.0%	15.0%	-3.72%
Other Funds	14,393,129	3,134,405	17,527,534	15,826,905	3,912,260	19,739,165	10.0%	24.8%	12.6%	5.46%
LURA	263,752	-	263,752	1,142,422	-	1,142,422	333.1%	0.0%	333.1%	237%
All Funds Total	36,970,584	8,051,119	45,021,702	40,653,419	10,049,138	50,702,558	10.0%	24.8%	12.6%	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 nine months is that the General Fund share of revenue from sales and use tax is up by 8.4%. 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 nine months, the PIF increased by 15.0%, 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 12.6%.

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

September

2017

ACCOUNT GROUPS

September
2017

September
2016

INC
(DEC)

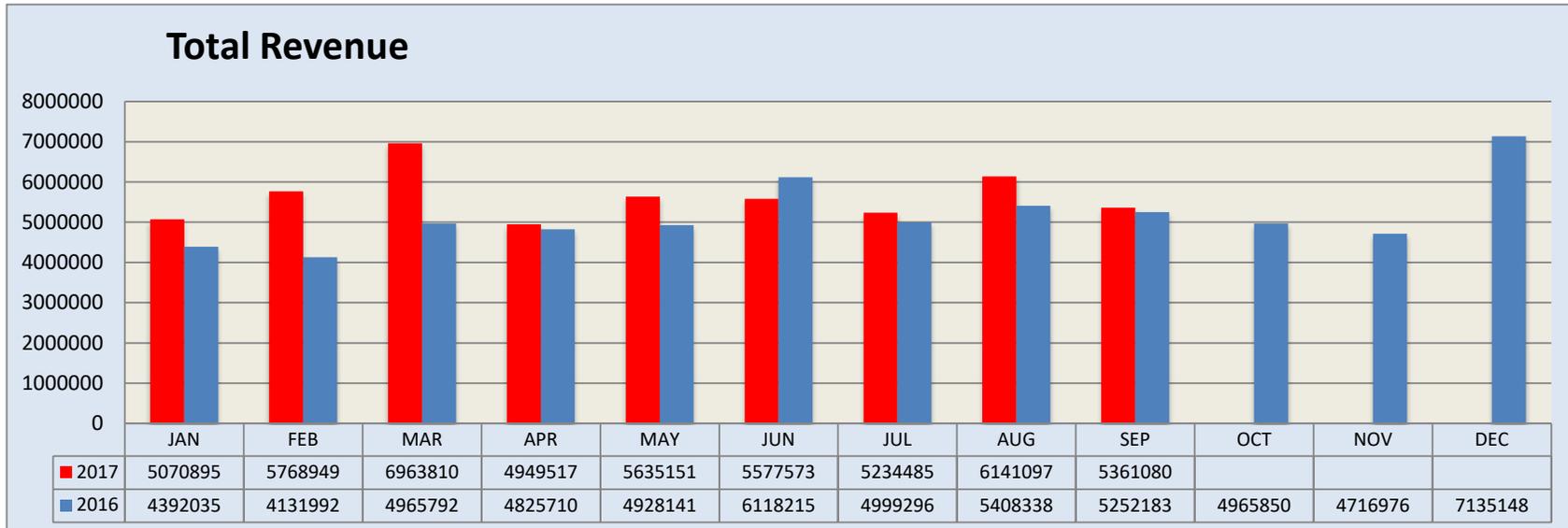
YTD
2017

YTD
2016

INC
(DEC)

GRAND TOTALS

Active Accounts	9,896	9,480	416	9,896	9,480	416
Net Taxable Sales	140,846,746	139,068,229	1.3 %	1,236,506,652	1,137,675,226	8.7 %
Net Sales Tax	4,529,050	4,371,322	3.6 %	39,636,768	35,679,661	11.1 %
Delinquent Sales Tax	51,936	159,652	-	595,606	1,007,627	-
Use Tax	764,749	644,218	18.7 %	9,098,921	7,935,260	14.7 %
Delinquent Use Tax	8,295	39,886	-	950,217	115,857	-
Other Revenue*	7,050	37,105	-	421,045	283,297	-
Total Revenue	5,361,080	5,252,183	2.1 %	50,702,557	45,021,702	12.6 %



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

September

2017

ACCOUNT GROUPS

	September 2017	September 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
<u>01000 Apparel</u>						
Active Accounts	84	80	4	84	80	4
Net Taxable Sales	3,103,451	2,752,957	12.7 %	23,185,619	21,371,725	8.5 %
Net Sales Tax	101,226	89,782	12.7 %	751,839	683,986	9.9 %
Delinquent Sales Tax	0	0	-	3,698	10,188	-
Use Tax	303	272	11.4 %	2,586	2,300	12.4 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	12	77	-	1,178	3,310	-
Total Revenue	101,541	90,131	12.7 %	759,301	699,784	8.5 %
% of Total Revenue	1.9 %	1.7 %	0.2 %	1.5 %	1.6 %	(0.1) %

02000 Automotive

Active Accounts	312	320	(8)	312	320	(8)
Net Taxable Sales	12,152,840	12,020,423	1.1 %	102,492,392	97,840,832	4.8 %
Net Sales Tax	395,917	387,138	2.3 %	3,311,678	3,157,991	4.9 %
Delinquent Sales Tax	0	3,029	-	17,550	23,874	-
Use Tax	2,115	2,466	(14.2) %	28,092	33,512	(16.2) %
Delinquent Use Tax	0	0	-	15,587	0	-
Other Revenue	2,808	0	-	11,154	62,197	-
Total Revenue	400,840	392,633	2.1 %	3,384,061	3,277,574	3.2 %
% of Total Revenue	7.5 %	7.5 %	0.0 %	6.7 %	7.3 %	(0.6) %

03000 Food

Active Accounts	565	525	40	565	525	40
Net Taxable Sales	49,986,661	45,358,441	10.2 %	428,953,812	400,084,239	7.2 %
Net Sales Tax	1,610,169	1,466,814	9.8 %	13,824,193	12,861,502	7.5 %
Delinquent Sales Tax	10,871	14,383	-	164,374	143,213	-
Use Tax	10,170	13,512	(24.7) %	121,857	175,427	(30.5) %
Delinquent Use Tax	0	0	-	14,359	7,336	-
Other Revenue	0	3,151	-	20,704	36,297	-
Total Revenue	1,631,210	1,497,860	8.9 %	14,145,487	13,223,775	7.0 %
% of Total Revenue	30.4 %	28.5 %	1.9 %	27.9 %	29.4 %	(1.5) %

SALES AND USE TAX

September

2017

ACCOUNT GROUPS

	September 2017	September 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	251	256	(5)	251	256	(5)
Net Taxable Sales	4,682,372	4,739,294	(1.2) %	38,315,717	38,493,428	(0.5) %
Net Sales Tax	151,776	151,344	0.3 %	1,202,126	1,121,440	7.2 %
Delinquent Sales Tax	581	2,852	-	36,328	33,877	-
Use Tax	849	973	(12.7) %	19,681	11,074	77.7 %
Delinquent Use Tax	0	0	-	0	(517)	-
Other Revenue	619	3,795	-	6,803	23,914	-
Total Revenue	153,825	158,964	(3.2) %	1,264,938	1,189,788	6.3 %
% of Total Revenue	2.9 %	3.0 %	(0.1) %	2.5 %	2.6 %	(0.1) %

05000 General

Active Accounts	648	594	54	648	594	54
Net Taxable Sales	25,873,506	23,180,259	11.6 %	216,439,129	197,074,306	9.8 %
Net Sales Tax	814,108	754,104	8.0 %	7,003,198	6,365,088	10.0 %
Delinquent Sales Tax	30,710	2,000	-	55,005	55,359	-
Use Tax	5,518	8,742	(36.9) %	44,016	116,287	(62.1) %
Delinquent Use Tax	0	1,997	-	819	37,324	-
Other Revenue	1,347	2,236	-	15,988	20,360	-
Total Revenue	851,683	769,079	10.7 %	7,119,026	6,594,418	8.0 %
% of Total Revenue	15.9 %	14.6 %	1.3 %	14.0 %	14.6 %	(0.6) %

06000 Lodging

Active Accounts	21	21	0	21	21	0
Net Taxable Sales	2,383,539	1,960,196	21.6 %	18,919,537	15,769,733	20.0 %
Net Sales Tax	77,869	63,333	23.0 %	617,270	503,401	22.6 %
Delinquent Sales Tax	0	722	-	0	11,805	-
Use Tax	3,872	596	549.7 %	25,840	5,289	388.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1	721	-	891	3,260	-
Total Revenue	81,742	65,372	25.0 %	644,001	523,755	23.0 %
% of Total Revenue	1.5 %	1.2 %	0.3 %	1.3 %	1.2 %	0.1 %

SALES AND USE TAX

September

2017

ACCOUNT GROUPS

	September 2017	September 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	3,314	3,124	190	3,314	3,124	190
Net Taxable Sales	12,041,505	15,550,437	(22.6) %	104,157,463	102,153,607	2.0 %
Net Sales Tax	392,571	375,309	4.6 %	3,355,767	2,987,661	12.3 %
Delinquent Sales Tax	0	132,501	-	33,535	211,008	-
Use Tax	212,633	197,206	7.8 %	4,383,956	3,204,187	36.8 %
Delinquent Use Tax	0	0	-	4,641	0	-
Other Revenue	0	17,806	-	9,241	35,264	-
Total Revenue	605,204	722,822	(16.3) %	7,787,140	6,438,120	21.0 %
% of Total Revenue	11.3 %	13.8 %	(2.5) %	15.4 %	14.3 %	1.1 %

08000 Professional

Active Accounts	2,007	1,941	66	2,007	1,941	66
Net Taxable Sales	2,768,803	2,588,995	6.9 %	24,101,612	19,248,768	25.2 %
Net Sales Tax	88,933	82,312	8.0 %	611,796	596,629	2.5 %
Delinquent Sales Tax	647	1,450	-	166,993	23,282	-
Use Tax	26,851	25,826	4.0 %	268,214	362,229	(26.0) %
Delinquent Use Tax	0	0	-	774,377	16,174	-
Other Revenue	0	453	-	293,745	8,336	-
Total Revenue	116,431	110,041	5.8 %	2,115,125	1,006,650	110.1 %
% of Total Revenue	2.2 %	2.1 %	0.1 %	4.2 %	2.2 %	2.0 %

09000 Public Utility

Active Accounts	328	326	2	328	326	2
Net Taxable Sales	11,815,328	11,853,062	(0.3) %	109,962,110	111,633,413	(1.5) %
Net Sales Tax	385,847	386,587	(0.2) %	3,544,761	3,532,368	0.4 %
Delinquent Sales Tax	0	520	-	39,154	84,856	-
Use Tax	13,049	5,585	133.6 %	72,072	79,157	(9.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	56	83	-	7,803	15,420	-
Total Revenue	398,952	392,775	1.6 %	3,663,790	3,711,801	(1.3) %
% of Total Revenue	7.4 %	7.5 %	(0.1) %	7.2 %	8.2 %	(1.0) %

SALES AND USE TAX

September

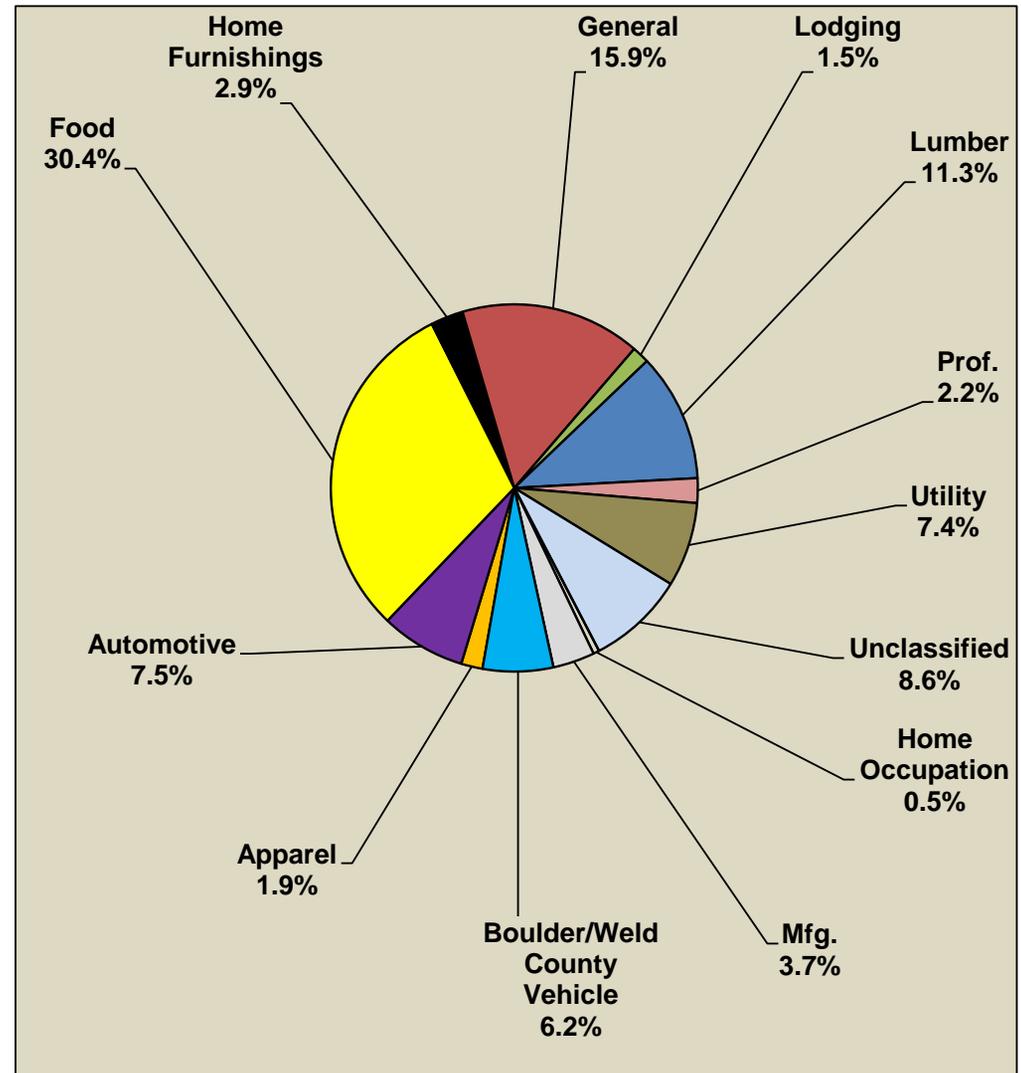
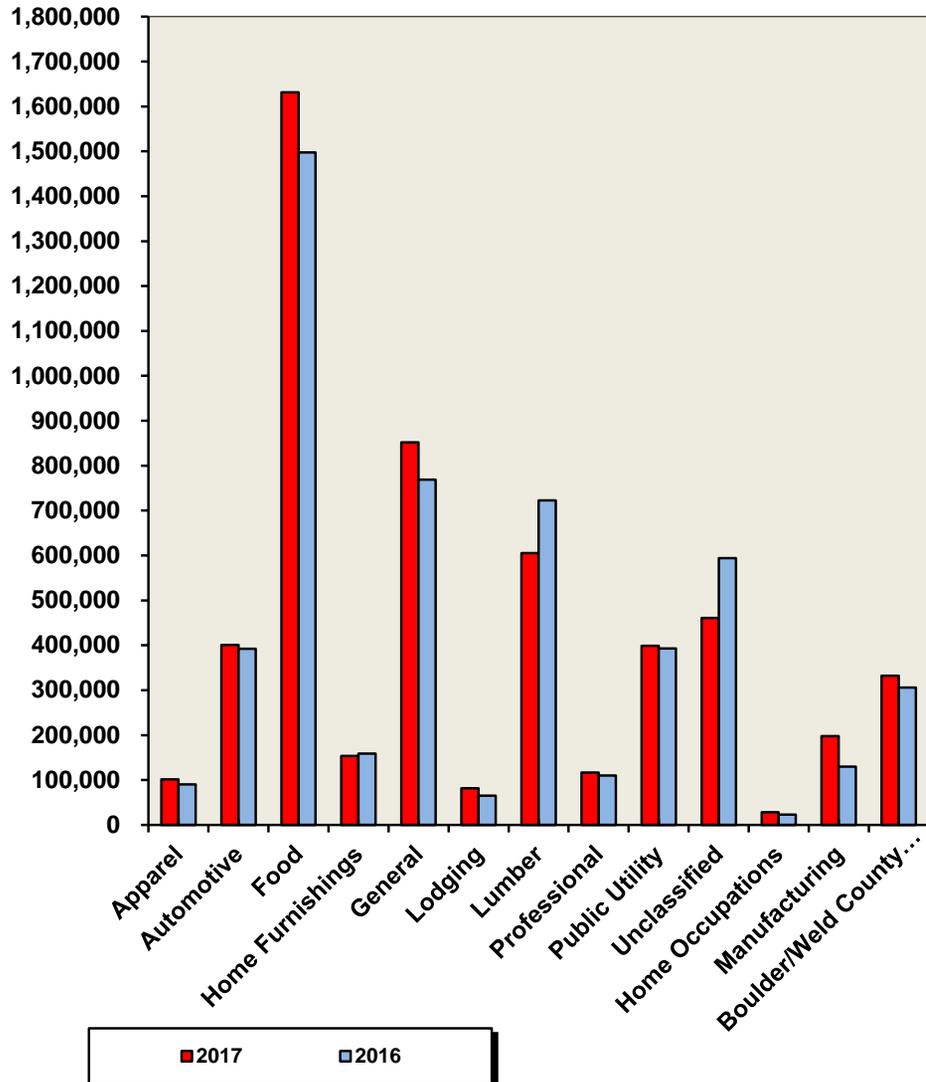
2017

ACCOUNT GROUPS

	September 2017	September 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	2,027	1,959	68	2,027	1,959	68
Net Taxable Sales	13,731,292	16,874,022	(18.6) %	148,175,873	117,070,052	26.6 %
Net Sales Tax	441,151	544,359	(19.0) %	4,732,614	3,366,455	40.6 %
Delinquent Sales Tax	3,793	1,540	-	63,516	376,879	-
Use Tax	14,437	47,571	(69.7) %	317,068	476,656	(33.5) %
Delinquent Use Tax	0	584	-	129,213	6,279	-
Other Revenue	1,820	0	-	42,670	61,497	-
Total Revenue	461,201	594,054	(22.4) %	5,285,081	4,287,766	23.3 %
% of Total Revenue	8.6 %	11.3 %	(2.7) %	10.4 %	9.5 %	0.9 %
<u>11000 Home Occupations</u>						
Active Accounts	125	123	2	125	123	2
Net Taxable Sales	879,683	706,562	24.5 %	6,265,608	5,868,457	6.8 %
Net Sales Tax	28,464	22,771	25.0 %	196,486	172,356	14.0 %
Delinquent Sales Tax	0	0	-	3,149	16,510	-
Use Tax	9	6	50.0 %	70	71	(1.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2	8	-	2,998	950	-
Total Revenue	28,475	22,785	25.0 %	202,703	189,887	6.7 %
% of Total Revenue	0.5 %	0.4 %	0.1 %	0.4 %	0.4 %	0.0 %
<u>12000 Manufacturing</u>						
Active Accounts	213	210	3	213	210	3
Net Taxable Sales	1,427,766	1,483,581	(3.8) %	15,537,780	11,066,666	40.4 %
Net Sales Tax	41,019	47,469	(13.6) %	485,041	330,784	46.6 %
Delinquent Sales Tax	5,334	655	-	12,303	16,776	-
Use Tax	142,449	35,439	302.0 %	922,147	746,385	23.5 %
Delinquent Use Tax	8,295	37,305	-	11,222	49,261	-
Other Revenue	385	8,775	-	7,870	12,492	-
Total Revenue	197,482	129,643	52.3 %	1,438,583	1,155,698	24.5 %
% of Total Revenue	3.7 %	2.5 %	1.2 %	2.8 %	2.6 %	0.2 %
<u>00000 Boulder/Weld County Vehicle</u>						
Use Tax	332,494	306,024	8.6 %	2,893,321	2,722,686	6.3 %
% of Total Revenue	6.2 %	5.8 %	0.4 %	5.7 %	6.0 %	(0.3) %

Net Sales & Use Tax by Industry Type

For The Month Of
September
2017



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

September

2017

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		September 2017	September 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
Apparel 01000	84	Net Taxable Sales	3,103,451	2,752,957	12.7 %	23,185,619	21,371,725	8.5 %
		Total Revenue	101,541	90,131	12.7 %	759,301	699,784	8.5 %
Automotive 02000	312	Net Taxable Sales	12,152,840	12,020,423	1.1 %	102,492,392	97,840,832	4.8 %
		Total Revenue	400,840	392,633	2.1 %	3,384,061	3,277,574	3.2 %
Food 03000	565	Net Taxable Sales	49,986,661	45,358,441	10.2 %	428,953,812	400,084,239	7.2 %
		Total Revenue	1,631,210	1,497,860	8.9 %	14,145,487	13,223,775	7.0 %
Home Furnishings 04000	251	Net Taxable Sales	4,682,372	4,739,294	(1.2) %	38,315,717	38,493,428	(0.5) %
		Total Revenue	153,825	158,964	(3.2) %	1,264,938	1,189,788	6.3 %
General 05000	648	Net Taxable Sales	25,873,506	23,180,259	11.6 %	216,439,129	197,074,306	9.8 %
		Total Revenue	851,683	769,079	10.7 %	7,119,026	6,594,418	8.0 %
Lodging 06000	21	Net Taxable Sales	2,383,539	1,960,196	21.6 %	18,919,537	15,769,733	20.0 %
		Total Revenue	81,742	65,372	25.0 %	644,001	523,755	23.0 %
Lumber 07000	3,314	Net Taxable Sales	12,041,505	15,550,437	(22.6) %	104,157,463	102,153,607	2.0 %
		Total Revenue	605,204	722,822	(16.3) %	7,787,140	6,438,120	21.0 %
Professional 08000	2,007	Net Taxable Sales	2,768,803	2,588,995	6.9 %	24,101,612	19,248,768	25.2 %
		Total Revenue	116,431	110,041	5.8 %	2,115,125	1,006,650	110.1 %
Public Utility 09000	328	Net Taxable Sales	11,815,328	11,853,062	(0.3) %	109,962,110	111,633,413	(1.5) %
		Total Revenue	398,952	392,775	1.6 %	3,663,790	3,711,801	(1.3) %
Unclassified 10000	2,027	Net Taxable Sales	13,731,292	16,874,022	(18.6) %	148,175,873	117,070,052	26.6 %
		Total Revenue	461,201	594,054	(22.4) %	5,285,081	4,287,766	23.3 %
Home Occupations 11000	125	Net Taxable Sales	879,683	706,562	24.5 %	6,265,608	5,868,457	6.8 %
		Total Revenue	28,475	22,785	25.0 %	202,703	189,887	6.7 %
Manufacturing 12000	213	Net Taxable Sales	1,427,766	1,483,581	(3.8) %	15,537,780	11,066,666	40.4 %
		Total Revenue	197,482	129,643	52.3 %	1,438,583	1,155,698	24.5 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	332,494	306,024	8.6 %	2,893,321	2,722,686	6.3 %
GRAND TOTALS	9,897	Net Taxable Sales	140,846,746	139,068,229	1.3 %	1,236,506,652	1,137,675,226	8.7 %
		Total Revenue	5,361,080	5,252,183	2.1 %	50,702,557	45,021,702	12.6 %

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

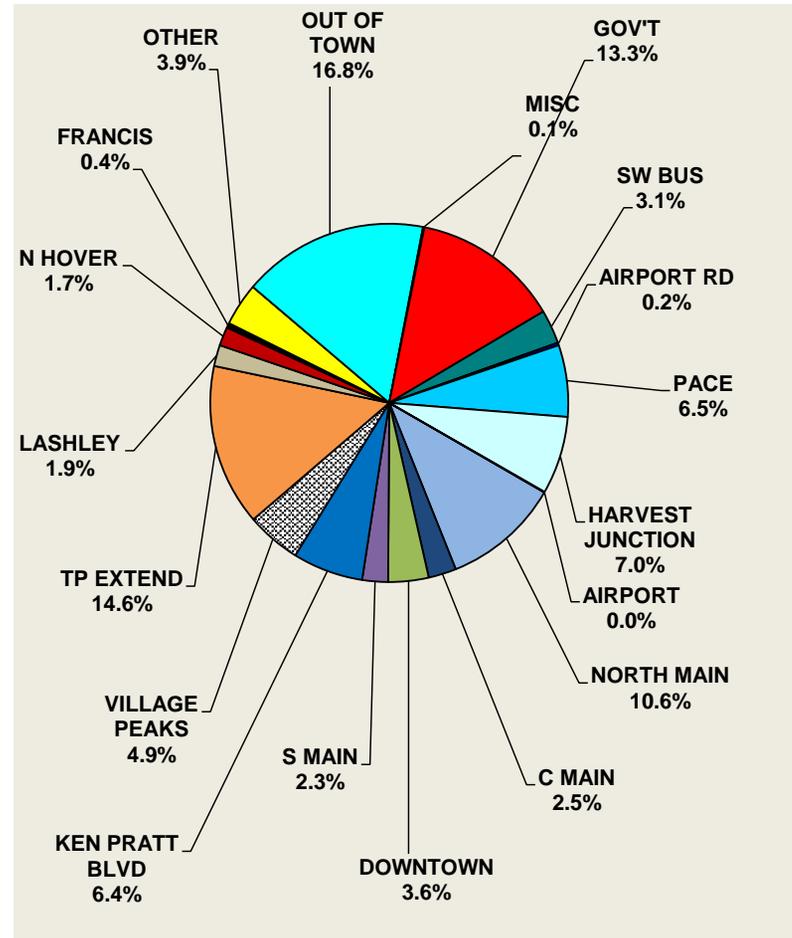
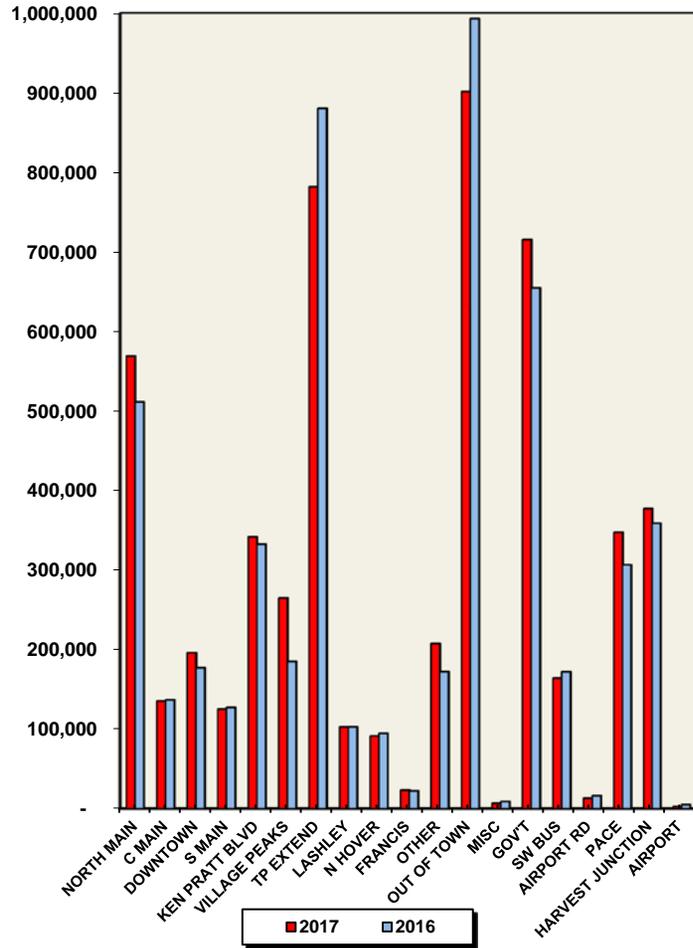
September

2017

LOCATION		% OF TOTAL	September 2017	September 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	12.3%	17,280,154	15,418,990	12.1 %	145,596,218	141,056,966	3.2 %
	Total Revenue	10.6%	568,873	511,105	11.3 %	4,804,605	4,670,099	2.9 %
CENTRAL MAIN	Net Taxable Sales	2.9%	4,121,480	4,249,437	(3.0) %	35,091,337	35,223,164	(0.4) %
	Total Revenue	2.5%	134,637	136,121	(1.1) %	1,150,421	1,148,177	0.2 %
DOWNTOWN	Net Taxable Sales	4.4%	6,169,771	5,171,801	19.3 %	48,199,405	44,389,746	8.6 %
	Total Revenue	3.6%	195,570	176,672	10.7 %	1,608,884	1,498,392	7.4 %
SOUTH MAIN	Net Taxable Sales	2.6%	3,673,774	382,106	861.5 %	32,417,646	28,746,716	12.8 %
	Total Revenue	2.3%	124,678	126,760	(1.6) %	1,093,241	1,082,971	0.9 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.3%	10,268,046	10,044,695	2.2 %	90,216,632	88,255,294	2.2 %
	Total Revenue	6.4%	341,457	332,143	2.8 %	3,026,047	2,993,309	1.1 %
VILLAGE AT THE PEAKS	Net Taxable Sales	5.6%	7,946,098	5,625,451	41.3 %	71,620,451	31,140,778	130.0 %
	Total Revenue	4.9%	264,373	184,522	43.3 %	2,361,239	1,042,149	126.6 %
TW PKS SQ EXTENDED	Net Taxable Sales	16.9%	23,741,681	26,223,376	(9.5) %	207,469,465	215,235,303	(3.6) %
	Total Revenue	14.6%	781,695	880,368	(11.2) %	6,966,976	7,039,158	(1.0) %
LASHLEY	Net Taxable Sales	2.2%	3,070,977	3,043,076	0.9 %	27,171,376	26,529,864	2.4 %
	Total Revenue	1.9%	102,284	102,395	(0.1) %	907,002	889,723	1.9 %
NORTH HOVER	Net Taxable Sales	2.0%	2,762,574	2,842,619	(2.8) %	26,225,577	25,579,512	2.5 %
	Total Revenue	1.7%	90,805	94,238	(3.6) %	869,867	840,645	3.5 %
FRANCIS	Net Taxable Sales	0.5%	691,381	653,110	5.9 %	5,957,439	5,719,455	4.2 %
	Total Revenue	0.4%	23,141	22,044	5.0 %	198,929	187,214	6.3 %
ALL OTHERS	Net Taxable Sales	2.6%	3,676,084	3,799,030	(3.2) %	34,607,937	28,726,466	20.5 %
	Total Revenue	3.9%	207,143	171,596	20.7 %	2,646,542	1,456,156	81.7 %
OUT OF TOWN *	Net Taxable Sales	18.9%	26,673,421	29,606,567	(9.9) %	251,311,241	212,869,601	18.1 %
	Total Revenue	16.8%	901,631	993,273	(9.2) %	8,494,923	7,231,930	17.5 %
MISCELLANEOUS	Net Taxable Sales	0.1%	199,587	236,453	(15.6) %	2,654,952	3,170,448	(16.3) %
	Total Revenue	0.1%	6,517	8,834	(26.2) %	84,609	112,672	(24.9) %
CITY, BLDR CO	Net Taxable Sales	3.9%	5,539,541	4,986,127	11.1 %	44,188,845	41,946,580	5.3 %
	Total Revenue	13.3%	715,266	654,508	9.3 %	8,649,348	7,209,473	20.0 %
SW BUSINESS	Net Taxable Sales	1.8%	2,583,073	2,646,221	(2.4) %	25,170,437	20,578,454	22.3 %
	Total Revenue	3.1%	163,721	171,368	(4.5) %	1,510,249	1,534,252	(1.6) %
AIRPORT ROAD	Net Taxable Sales	0.3%	386,890	456,682	(15.3) %	3,825,288	4,149,196	(7.8) %
	Total Revenue	0.2%	12,877	16,179	(20.4) %	125,712	136,587	(8.0) %
PACE	Net Taxable Sales	7.5%	10,552,340	9,296,995	13.5 %	89,658,817	87,105,796	2.9 %
	Total Revenue	6.5%	346,982	306,298	13.3 %	3,041,652	2,953,219	3.0 %
HARVEST JUNCTION	Net Taxable Sales	8.1%	11,468,761	10,875,083	5.5 %	94,800,468	93,372,823	1.5 %
	Total Revenue	7.0%	376,806	358,566	5.1 %	3,122,514	2,972,037	5.1 %
AIRPORT	Net Taxable Sales	0.0%	41,113	80,410	(48.9) %	323,121	449,064	(28.0) %
	Total Revenue	0.0%	2,624	5,193	(49.5) %	39,797	23,539	69.1 %
TOTALS	Net Taxable Sales	100%	140,846,746	135,638,229	3.8 %	1,236,506,652	1,134,245,226	9.0 %
	Total Revenue	100%	5,361,080	5,252,183	2.1 %	50,702,557	45,021,702	12.6 %

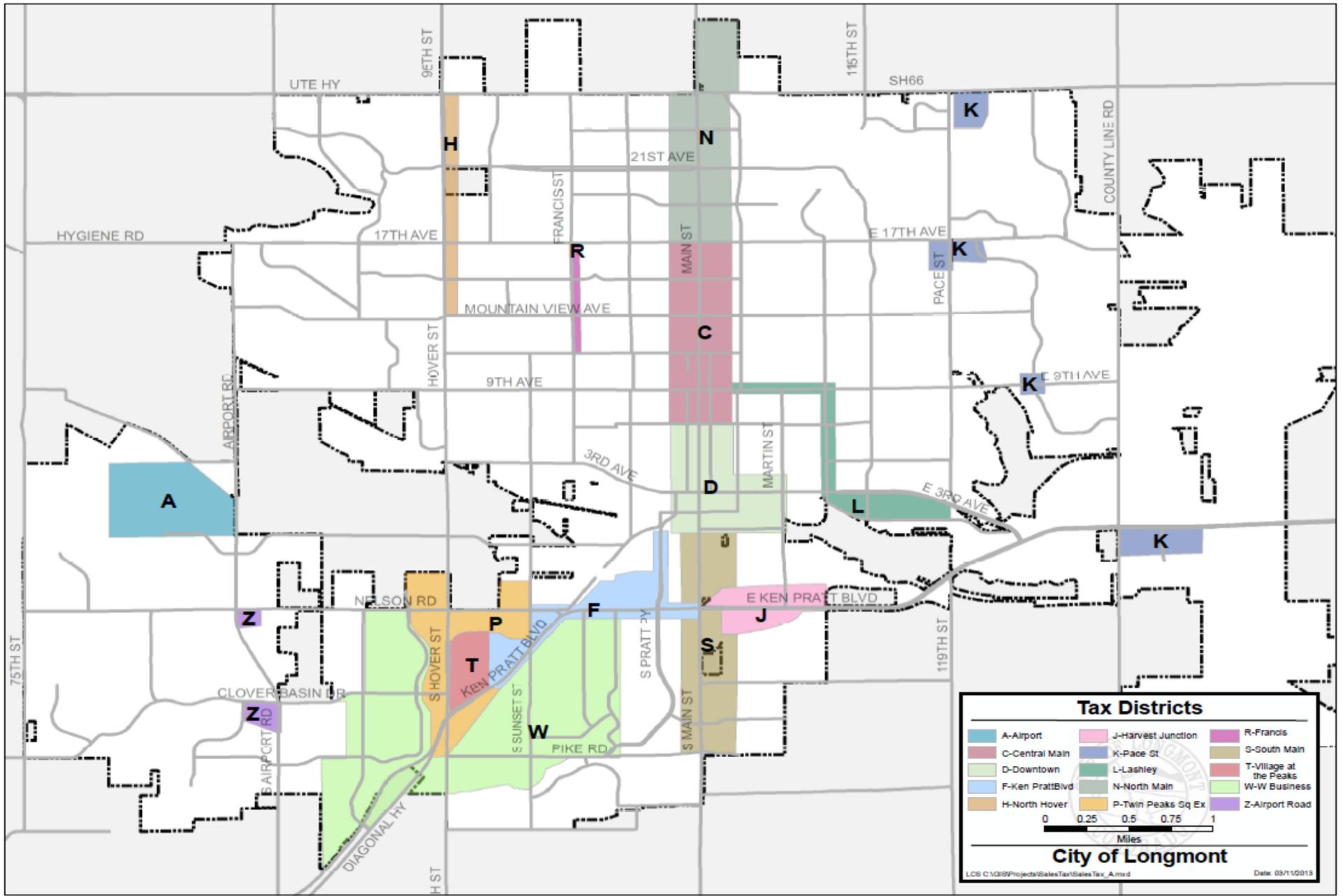
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
September
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

September

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	43,963	20.8 %	36,390	346,097	17.8 %	293,779
October		0.0 %			0.0 %	
November		0.0 %		-	0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 346,097</u>	17.8 %	<u>\$ 293,779</u>			

* Note - April 2017 lodger tax has been updated.