

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**October 2017**

#### SUMMARY

Total Taxes this Month:	\$	<b>5,172,664</b>
Compared to Last Year:		<b>4,965,850</b>
Percentage change:		<b>4.2 %</b>

#### CONTENTS

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

# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## October 2017

### Overview

**Month of October:** Total Sales and Use Tax for the month of October increased overall by 4.2% compared to last year. Current Sales Tax collection increased by 3.8% and current Use Tax collection increased 5.2%.

**Year to Date:** Total Sales and Use Tax through October increased by 11.8% for 2017. The Sales Tax component increased by 9.3% and the Use Tax component increased by 23.1%.

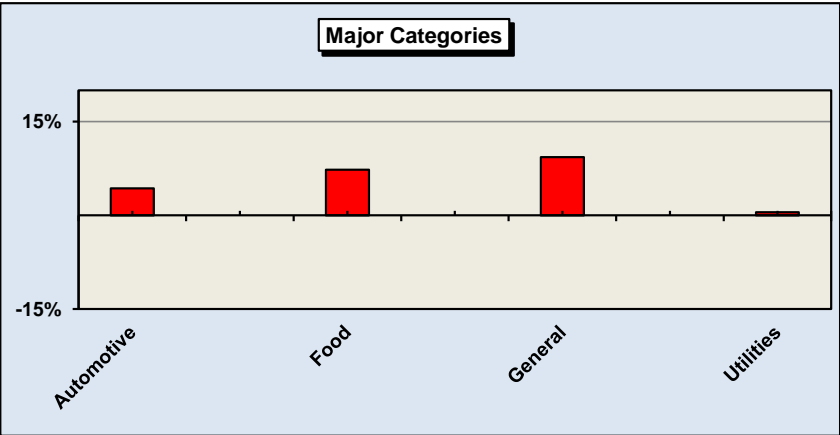
**Important note in understanding year-to-year comparative basis within this report:**

**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.

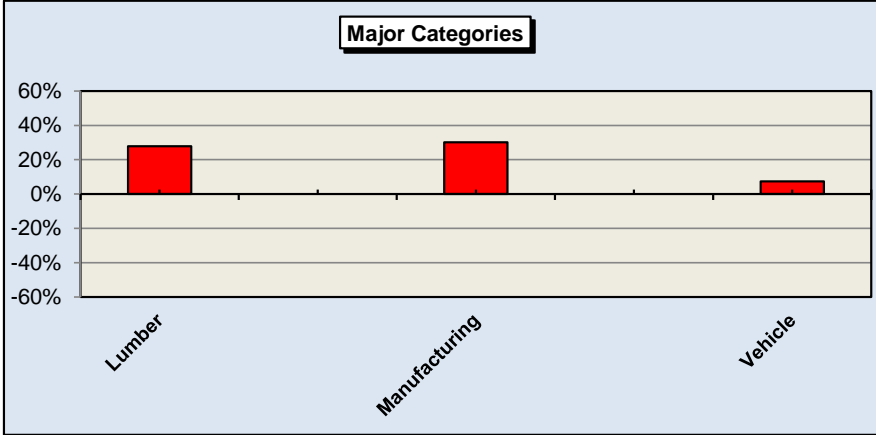
### Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 4.3%, 7.3%, 9.3%, and 0.5% respectively when compared to 2016 year to date.



### Use Tax Activity

The *Lumber, Manufacturing, and Vehicle* categories showed increases of 27.9%, 30.2%, and 7.4% respectively; when compared to 2016 year to date.



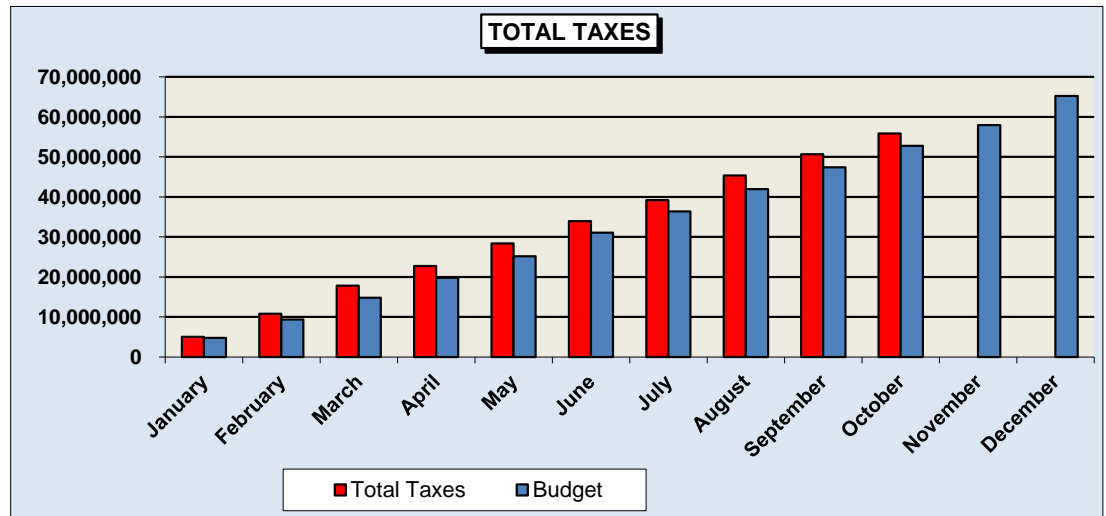
# SALES & USE TAX - BUDGET TO ACTUAL

## October 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	4,285,912	886,752	5,172,664
November	5,157,671	57,947,461	88.9			-
December	7,266,943	65,214,404	100.0			-

Total      \$      65,214,404

\$ 44,939,332      10,935,890      55,875,222



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

**Revenue Growth Per Fund / Current Year to Previous Year  
October 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	24,724,222	406,588	25,130,810	26,152,278	985,733	27,138,011	5.8%	142.4%	8.0%	4.47%
PIF Fund	-	5,016,668	5,016,668	-	5,692,674	5,692,674	n/a	13.5%	13.5%	-3.72%
Other Funds	16,003,478	3,457,326	19,460,804	17,495,466	4,257,484	21,752,950	9.3%	23.1%	11.8%	5.46%
LURA	379,271	-	379,271	1,291,587	-	1,291,587	240.5%	0.0%	240.5%	237%
All Funds Total	41,106,971	8,880,582	49,987,553	44,939,332	10,935,890	55,875,222	9.3%	23.1%	11.8%	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 ten months is that the General Fund share of revenue from sales and use tax is up by 8.0%. The increase needed to reach the 2017 budget is 4.47%.

**Public Improvement Fund** For 2016, the City's financial policy allocated 92.5% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2017 the allocation changed to 85.24%. After ten months, the PIF increased by 13.5%, 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 11.8%.

**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

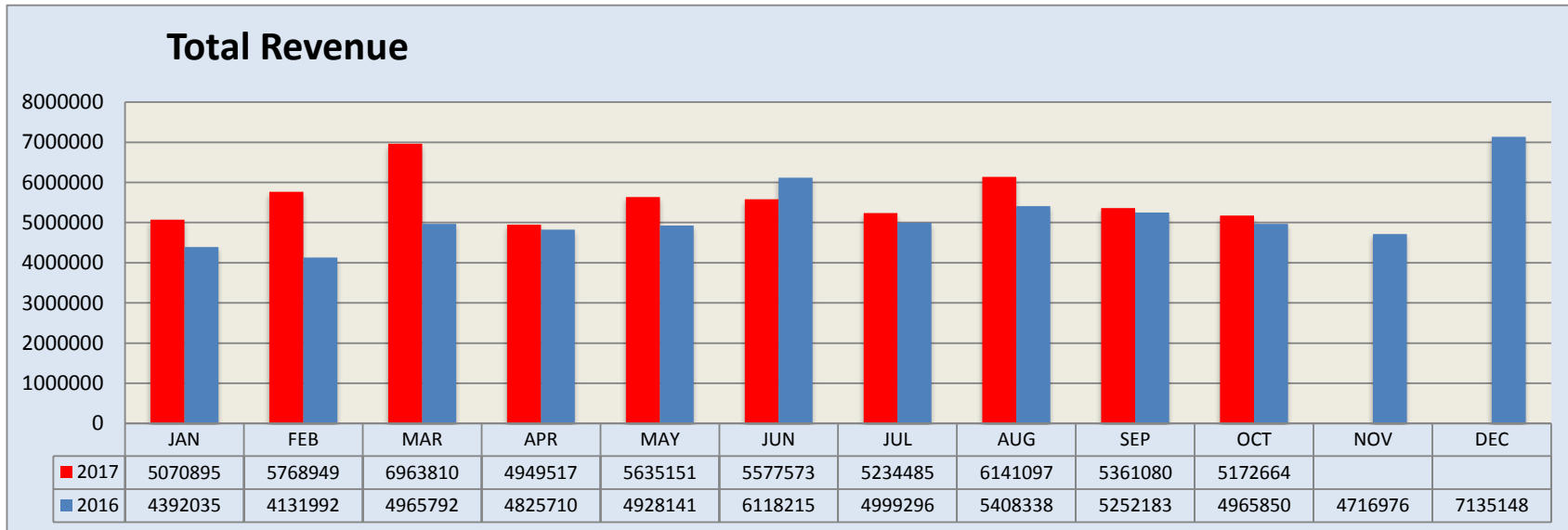
## October

## 2017

### ACCOUNT GROUPS

### GRAND TOTALS

	October 2017	October 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	9,903	9,524	379	9,903	9,524	379
Net Taxable Sales	131,360,492	126,925,311	3.5 %	1,367,867,144	1,264,600,537	8.2 %
<b>Net Sales Tax</b>	4,230,093	4,076,455	<b>3.8 %</b>	43,866,861	39,756,116	<b>10.3 %</b>
Delinquent Sales Tax	46,682	53,294	-	642,288	1,060,921	-
<b>Use Tax</b>	865,075	822,560	<b>5.2 %</b>	9,963,996	8,757,820	<b>13.8 %</b>
Delinquent Use Tax	21,677	6,903	-	971,894	122,760	-
Other Revenue*	9,137	6,638	-	430,182	289,935	-
<b>Total Revenue</b>	<b>5,172,664</b>	<b>4,965,850</b>	<b>4.2 %</b>	<b>55,875,221</b>	<b>49,987,552</b>	<b>11.8 %</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.

\* Corrections were made to Net Taxable Sales, Net Sales Tax, Use Tax and Other Revenue.

Adjustments were made in this period to properly reflect the YTD.

**ACCOUNT GROUPS**

**01000 Apparel**

	<b>October 2017</b>	<b>October 2016</b>	<b>INC (DEC)</b>	<b>YTD 2017</b>	<b>YTD 2016</b>	<b>INC (DEC)</b>
Active Accounts	84	80	4	84	80	4
Net Taxable Sales	2,700,736	2,464,073	9.6 %	25,886,355	23,835,798	8.6 %
<b>Net Sales Tax</b>	<b>87,014</b>	<b>79,205</b>	<b>9.9 %</b>	<b>838,853</b>	<b>763,191</b>	<b>9.9 %</b>
Delinquent Sales Tax	1,052	1,112	-	4,750	11,300	-
<b>Use Tax</b>	<b>125</b>	<b>135</b>	<b>(7.4) %</b>	<b>2,711</b>	<b>2,435</b>	<b>11.3 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	38	124	-	1,216	3,434	-
<b>Total Revenue</b>	<b>88,229</b>	<b>80,576</b>	<b>9.5 %</b>	<b>847,530</b>	<b>780,360</b>	<b>8.6 %</b>
% of Total Revenue	1.7 %	1.6 %	0.1 %	1.5 %	1.6 %	(0.1) %

**02000 Automotive**

Active Accounts	313	322	(9)	313	322	(9)
Net Taxable Sales	11,718,331	11,940,168	(1.9) %	114,210,723	109,781,000	4.0 %
<b>Net Sales Tax</b>	<b>374,770</b>	<b>375,614</b>	<b>(0.2) %</b>	<b>3,686,448</b>	<b>3,533,605</b>	<b>4.3 %</b>
Delinquent Sales Tax	3,071	13,476	-	20,621	37,350	-
<b>Use Tax</b>	<b>4,027</b>	<b>2,357</b>	<b>70.9 %</b>	<b>32,119</b>	<b>35,869</b>	<b>(10.5) %</b>
Delinquent Use Tax	0	0	-	15,587	0	-
Other Revenue	0	2,793	-	11,154	64,990	-
<b>Total Revenue</b>	<b>381,868</b>	<b>394,240</b>	<b>(3.1) %</b>	<b>3,765,929</b>	<b>3,671,814</b>	<b>2.6 %</b>
% of Total Revenue	7.4 %	7.9 %	(0.5) %	6.7 %	7.3 %	(0.6) %

**03000 Food**

Active Accounts	564	527	37	564	527	37
Net Taxable Sales	47,563,633	45,357,596	4.9 %	476,517,445	445,441,835	7.0 %
<b>Net Sales Tax</b>	<b>1,539,610</b>	<b>1,457,705</b>	<b>5.6 %</b>	<b>15,363,803</b>	<b>14,319,207</b>	<b>7.3 %</b>
Delinquent Sales Tax	13,651	21,069	-	178,025	164,282	-
<b>Use Tax</b>	<b>13,174</b>	<b>18,167</b>	<b>(27.5) %</b>	<b>135,031</b>	<b>193,594</b>	<b>(30.3) %</b>
Delinquent Use Tax	0	0	-	14,359	7,336	-
Other Revenue	3,091	0	-	23,795	36,297	-
<b>Total Revenue</b>	<b>1,569,526</b>	<b>1,496,941</b>	<b>4.8 %</b>	<b>15,715,013</b>	<b>14,720,716</b>	<b>6.8 %</b>
% of Total Revenue	30.3 %	30.1 %	0.2 %	28.1 %	29.4 %	(1.3) %

**ACCOUNT GROUPS**

**04000 Home Furnishings**

	<b>October 2017</b>	<b>October 2016</b>	<b>INC (DEC)</b>	<b>YTD 2017</b>	<b>YTD 2016</b>	<b>INC (DEC)</b>
Active Accounts	252	256	(4)	252	256	(4)
Net Taxable Sales	3,870,540	4,054,109	(4.5) %	42,186,257	42,547,537	(0.8) %
<b>Net Sales Tax</b>	125,076	126,395	<b>(1.0) %</b>	1,327,202	1,247,835	<b>6.4 %</b>
Delinquent Sales Tax	0	2,841	-	36,328	36,718	-
<b>Use Tax</b>	843	(766)	<b>210.1 %</b>	20,524	10,308	<b>99.1 %</b>
Delinquent Use Tax	0	0	-	0	(517)	-
Other Revenue	0	133	-	6,803	24,047	-
<b>Total Revenue</b>	<b>125,919</b>	<b>128,603</b>	<b>(2.1) %</b>	<b>1,390,857</b>	<b>1,318,391</b>	<b>5.5 %</b>
% of Total Revenue	2.4 %	2.6 %	(0.2) %	2.5 %	2.6 %	(0.1) %

**05000 General**

Active Accounts	646	593	53	646	593	53
Net Taxable Sales	24,358,432	23,832,690	2.2 %	240,797,561	220,906,996	9.0 %
<b>Net Sales Tax</b>	791,869	767,451	<b>3.2 %</b>	7,795,067	7,132,539	<b>9.3 %</b>
Delinquent Sales Tax	3,723	6,320	-	58,728	61,679	-
<b>Use Tax</b>	3,744	7,206	<b>(48.0) %</b>	47,760	123,493	<b>(61.3) %</b>
Delinquent Use Tax	0	1,393	-	819	38,717	-
Other Revenue	4,104	0	-	20,092	20,360	-
<b>Total Revenue</b>	<b>803,440</b>	<b>782,370</b>	<b>2.7 %</b>	<b>7,922,466</b>	<b>7,376,788</b>	<b>7.4 %</b>
% of Total Revenue	15.5 %	15.8 %	(0.3) %	14.2 %	14.8 %	(0.6) %

**06000 Lodging**

Active Accounts	21	21	0	21	21	0
Net Taxable Sales	1,965,563	1,858,650	5.8 %	20,885,100	17,628,383	18.5 %
<b>Net Sales Tax</b>	64,182	60,184	<b>6.6 %</b>	681,452	563,585	<b>20.9 %</b>
Delinquent Sales Tax	0	539	-	0	12,344	-
<b>Use Tax</b>	5,313	516	<b>929.7 %</b>	31,153	5,805	<b>436.7 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	53	-	891	3,313	-
<b>Total Revenue</b>	<b>69,495</b>	<b>61,292</b>	<b>13.4 %</b>	<b>713,496</b>	<b>585,047</b>	<b>22.0 %</b>
% of Total Revenue	1.3 %	1.2 %	0.1 %	1.3 %	1.2 %	0.1 %

**ACCOUNT GROUPS**

**07000 Lumber**

	<b>October 2017</b>	<b>October 2016</b>	<b>INC (DEC)</b>	<b>YTD 2017</b>	<b>YTD 2016</b>	<b>INC (DEC)</b>
Active Accounts	3,324	3,145	179	3,324	3,145	179
Net Taxable Sales	11,062,702	10,431,361	6.1 %	115,220,165	112,584,968	2.3 %
<b>Net Sales Tax</b>	<b>355,284</b>	<b>339,807</b>	<b>4.6 %</b>	<b>3,711,051</b>	<b>3,327,468</b>	<b>11.5 %</b>
Delinquent Sales Tax	6,016	860	-	39,551	211,868	-
<b>Use Tax</b>	<b>224,934</b>	<b>399,958</b>	<b>(43.8) %</b>	<b>4,608,890</b>	<b>3,604,145</b>	<b>27.9 %</b>
Delinquent Use Tax	0	0	-	4,641	0	-
Other Revenue	0	909	-	9,241	36,173	-
<b>Total Revenue</b>	<b>586,234</b>	<b>741,534</b>	<b>(20.9) %</b>	<b>8,373,374</b>	<b>7,179,654</b>	<b>16.6 %</b>
% of Total Revenue	11.3 %	14.9 %	(3.6) %	15.0 %	14.4 %	0.6 %

**08000 Professional**

Active Accounts	2,004	1,962	42	2,004	1,962	42
Net Taxable Sales	2,194,614	1,992,600	10.1 %	26,296,226	21,241,368	23.8 %
<b>Net Sales Tax</b>	<b>66,859</b>	<b>64,465</b>	<b>3.7 %</b>	<b>678,655</b>	<b>661,094</b>	<b>2.7 %</b>
Delinquent Sales Tax	4,248	0	-	171,241	23,282	-
<b>Use Tax</b>	<b>39,119</b>	<b>29,634</b>	<b>32.0 %</b>	<b>307,333</b>	<b>391,863</b>	<b>(21.6) %</b>
Delinquent Use Tax	6,079	0	-	780,456	16,174	-
Other Revenue	1,432	395	-	295,177	8,731	-
<b>Total Revenue</b>	<b>117,737</b>	<b>94,494</b>	<b>24.6 %</b>	<b>2,232,862</b>	<b>1,101,144</b>	<b>102.8 %</b>
% of Total Revenue	2.3 %	1.9 %	0.4 %	4.0 %	2.2 %	1.8 %

**09000 Public Utility**

Active Accounts	328	324	4	328	324	4
Net Taxable Sales	11,047,277	10,823,935	2.1 %	121,009,387	122,457,348	(1.2) %
<b>Net Sales Tax</b>	<b>360,340</b>	<b>353,388</b>	<b>2.0 %</b>	<b>3,905,101</b>	<b>3,885,756</b>	<b>0.5 %</b>
Delinquent Sales Tax	0	0	-	39,154	84,856	-
<b>Use Tax</b>	<b>9,574</b>	<b>5,564</b>	<b>72.1 %</b>	<b>81,646</b>	<b>84,721</b>	<b>(3.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	7,803	15,420	-
<b>Total Revenue</b>	<b>369,914</b>	<b>358,952</b>	<b>3.1 %</b>	<b>4,033,704</b>	<b>4,070,753</b>	<b>(0.9) %</b>
% of Total Revenue	7.2 %	7.2 %	0.0 %	7.2 %	8.1 %	(0.9) %



**ACCOUNT GROUPS**

**10000 Unclassified**

	<b>October 2017</b>	<b>October 2016</b>	<b>INC (DEC)</b>	<b>YTD 2017</b>	<b>YTD 2016</b>	<b>INC (DEC)</b>
Active Accounts	2,028	1,960	68	2,028	1,960	68
Net Taxable Sales	13,222,031	12,724,904	3.9 %	161,397,904	129,794,956	24.3 %
<b>Net Sales Tax</b>	<b>412,753</b>	<b>406,377</b>	<b>1.6 %</b>	<b>5,145,367</b>	<b>3,772,832</b>	<b>36.4 %</b>
Delinquent Sales Tax	14,921	6,347	-	78,437	383,226	-
<b>Use Tax</b>	<b>110,366</b>	<b>23,023</b>	<b>379.4 %</b>	<b>427,434</b>	<b>499,679</b>	<b>(14.5) %</b>
Delinquent Use Tax	15,598	0	-	144,811	6,279	-
Other Revenue	469	1,713	-	43,139	63,210	-
<b>Total Revenue</b>	<b>554,107</b>	<b>437,460</b>	<b>26.7 %</b>	<b>5,839,188</b>	<b>4,725,226</b>	<b>23.6 %</b>
% of Total Revenue	10.7 %	8.8 %	1.9 %	10.5 %	9.5 %	1.0 %

**11000 Home Occupations**

Active Accounts	125	123	2	125	123	2
Net Taxable Sales	635,227	626,432	1.4 %	6,900,835	6,494,889	6.3 %
<b>Net Sales Tax</b>	<b>20,441</b>	<b>20,142</b>	<b>1.5 %</b>	<b>216,927</b>	<b>192,498</b>	<b>12.7 %</b>
Delinquent Sales Tax	0	0	-	3,149	16,510	-
<b>Use Tax</b>	<b>1</b>	<b>8</b>	<b>(87.5) %</b>	<b>71</b>	<b>79</b>	<b>(10.1) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3	456	-	3,001	1,406	-
<b>Total Revenue</b>	<b>20,445</b>	<b>20,606</b>	<b>(0.8) %</b>	<b>223,148</b>	<b>210,493</b>	<b>6.0 %</b>
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.4 %	0.4 %	0.0 %

**12000 Manufacturing**

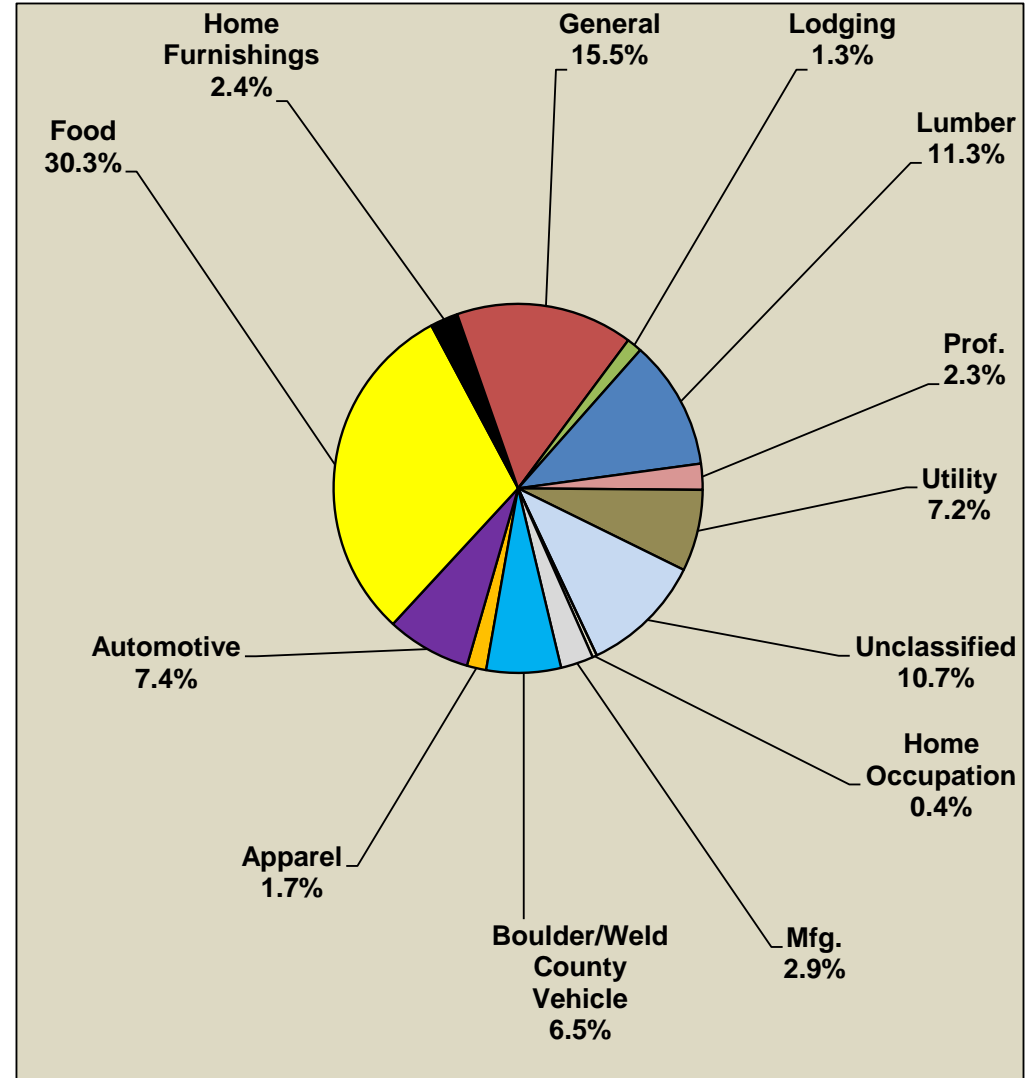
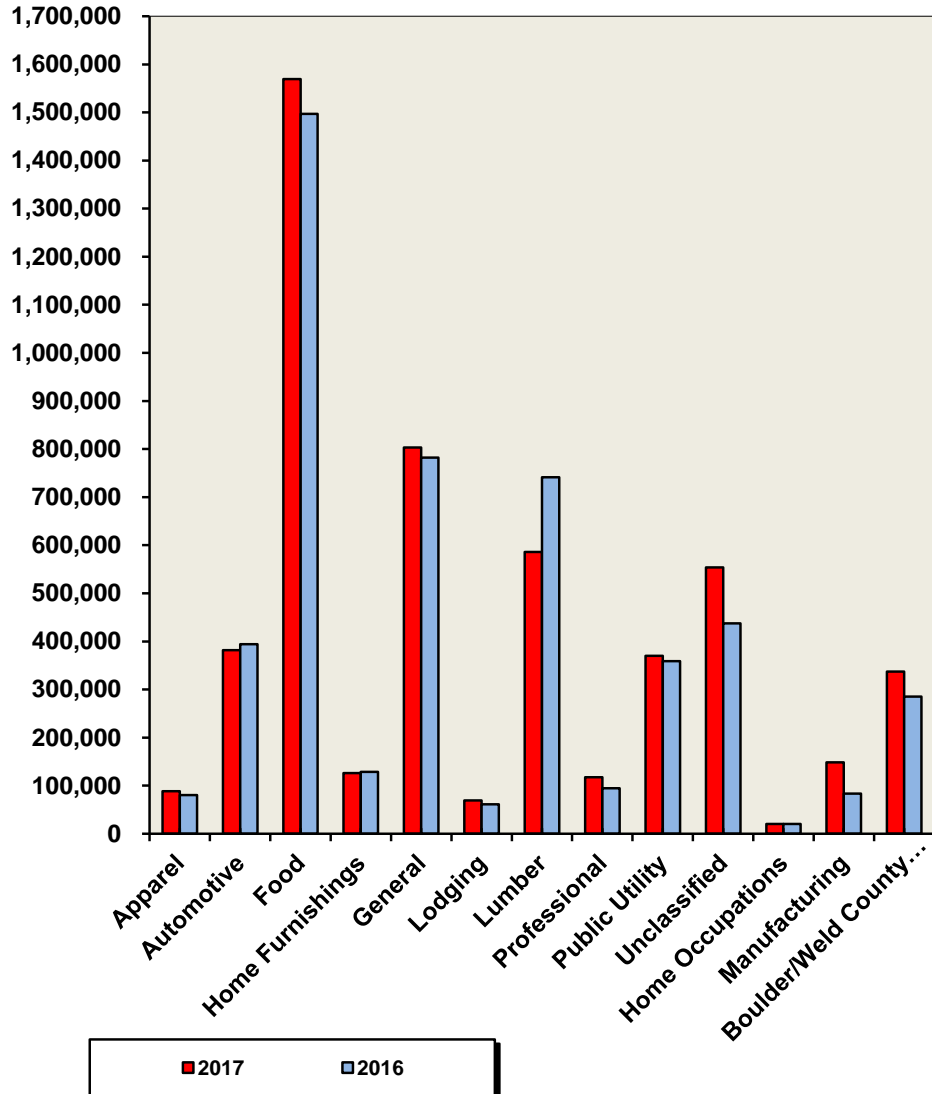
Active Accounts	213	210	3	213	210	3
Net Taxable Sales	1,021,406	818,793	24.7 %	16,559,186	11,885,459	39.3 %
<b>Net Sales Tax</b>	<b>31,895</b>	<b>25,722</b>	<b>24.0 %</b>	<b>516,936</b>	<b>356,506</b>	<b>45.0 %</b>
Delinquent Sales Tax	0	730	-	12,303	17,506	-
<b>Use Tax</b>	<b>116,373</b>	<b>51,262</b>	<b>127.0 %</b>	<b>1,038,520</b>	<b>797,647</b>	<b>30.2 %</b>
Delinquent Use Tax	0	5,510	-	11,222	54,771	-
Other Revenue	0	62	-	7,870	12,554	-
<b>Total Revenue</b>	<b>148,268</b>	<b>83,286</b>	<b>78.0 %</b>	<b>1,586,851</b>	<b>1,238,984</b>	<b>28.1 %</b>
% of Total Revenue	2.9 %	1.7 %	1.2 %	2.8 %	2.5 %	0.3 %

**00000 Boulder/Weld County Vehicle**

<b>Use Tax</b>	<b>337,482</b>	<b>285,496</b>	<b>18.2 %</b>	<b>3,230,803</b>	<b>3,008,182</b>	<b>7.4 %</b>
% of Total Revenue	6.5 %	5.7 %	0.8 %	5.8 %	6.0 %	(0.2) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**October**  
**2017**



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

October  
2017

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		October 2017	October 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
Apparel 01000	84	Net Taxable Sales	2,700,736	2,464,073	9.6 %	25,886,355	23,835,798	8.6 %
		Total Revenue	88,229	80,576	9.5 %	847,530	780,360	8.6 %
Automotive 02000	313	Net Taxable Sales	11,718,331	11,940,168	(1.9) %	114,210,723	109,781,000	4.0 %
		Total Revenue	381,868	394,240	(3.1) %	3,765,929	3,671,814	2.6 %
Food 03000	564	Net Taxable Sales	47,563,633	45,357,596	4.9 %	476,517,445	445,441,835	7.0 %
		Total Revenue	1,569,526	1,496,941	4.8 %	15,715,013	14,720,716	6.8 %
Home Furnishings 04000	252	Net Taxable Sales	3,870,540	4,054,109	(4.5) %	42,186,257	42,547,537	(0.8) %
		Total Revenue	125,919	128,603	(2.1) %	1,390,857	1,318,391	5.5 %
General 05000	646	Net Taxable Sales	24,358,432	23,832,690	2.2 %	240,797,561	220,906,996	9.0 %
		Total Revenue	803,440	782,370	2.7 %	7,922,466	7,376,788	7.4 %
Lodging 06000	21	Net Taxable Sales	1,965,563	1,858,650	5.8 %	20,885,100	17,628,383	18.5 %
		Total Revenue	69,495	61,292	13.4 %	713,496	585,047	22.0 %
Lumber 07000	3,324	Net Taxable Sales	11,062,702	10,431,361	6.1 %	115,220,165	112,584,968	2.3 %
		Total Revenue	586,234	741,534	(20.9) %	8,373,374	7,179,654	16.6 %
Professional 08000	2,004	Net Taxable Sales	2,194,614	1,992,600	10.1 %	26,296,226	21,241,368	23.8 %
		Total Revenue	117,737	94,494	24.6 %	2,232,862	1,101,144	102.8 %
Public Utility 09000	328	Net Taxable Sales	11,047,277	10,823,935	2.1 %	121,009,387	122,457,348	(1.2) %
		Total Revenue	369,914	358,952	3.1 %	4,033,704	4,070,753	(0.9) %
Unclassified 10000	2,028	Net Taxable Sales	13,222,031	12,724,904	3.9 %	161,397,904	129,794,956	24.3 %
		Total Revenue	554,107	437,460	26.7 %	5,839,188	4,725,226	23.6 %
Home Occupations 11000	125	Net Taxable Sales	635,227	626,432	1.4 %	6,900,835	6,494,889	6.3 %
		Total Revenue	20,445	20,606	(0.8) %	223,148	210,493	6.0 %
Manufacturing 12000	213	Net Taxable Sales	1,021,406	818,793	24.7 %	16,559,186	11,885,459	39.3 %
		Total Revenue	148,268	83,286	78.0 %	1,586,851	1,238,984	28.1 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	337,482	285,496	18.2 %	3,230,803	3,008,182	7.4 %
<b>GRAND TOTALS</b>	<b>9,904</b>	Net Taxable Sales	<b>131,360,492</b>	<b>126,925,311</b>	<b>3.5 %</b>	<b>1,367,867,144</b>	<b>1,264,600,537</b>	<b>8.2 %</b>
		Total Revenue	<b>5,172,664</b>	<b>4,965,850</b>	<b>4.2 %</b>	<b>55,875,221</b>	<b>49,987,552</b>	<b>11.8 %</b>

## 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 Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

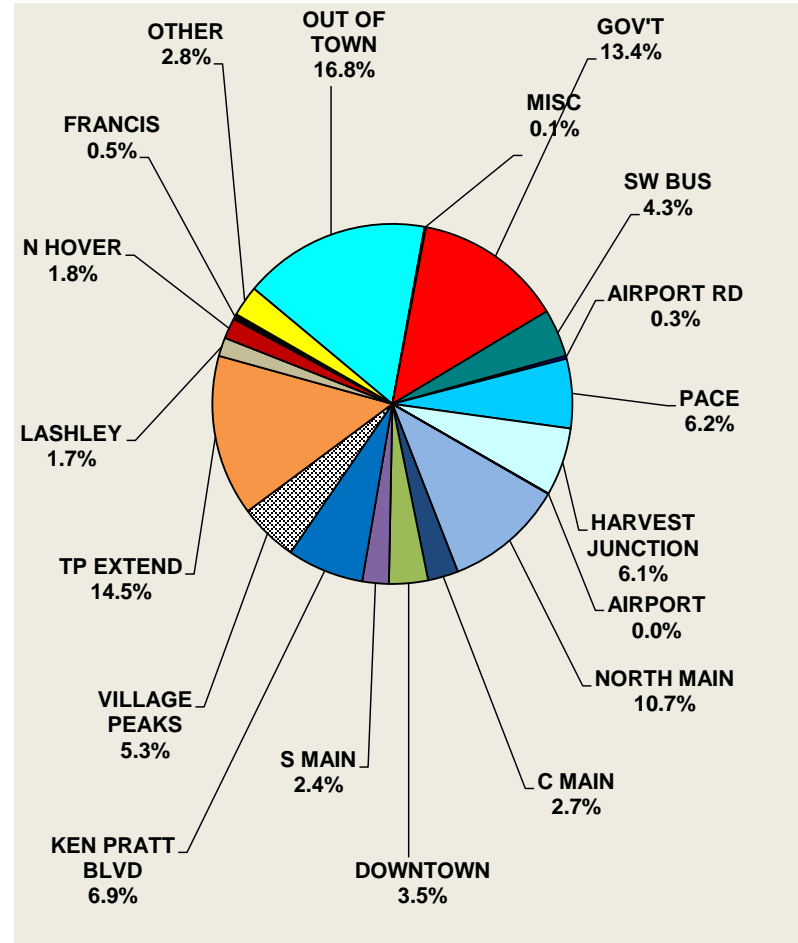
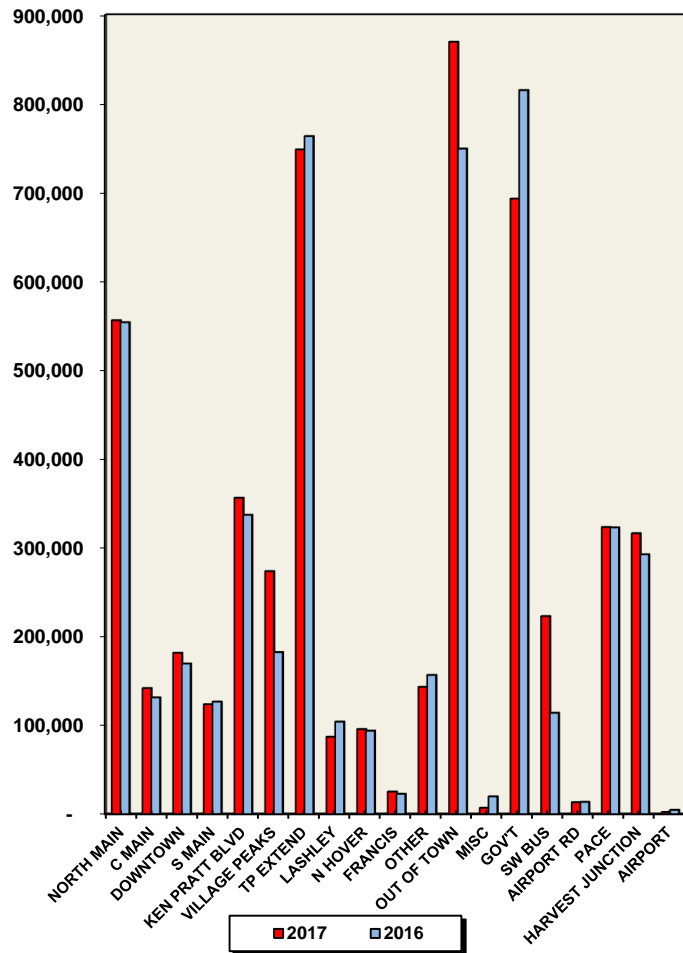
October

2017

LOCATION		% OF TOTAL	October 2017	October 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	12.9%	16,955,870	16,813,270	0.8 %	162,552,088	157,870,236	3.0 %
	Total Revenue	10.7%	555,748	553,421	0.4 %	5,360,353	5,223,520	2.6 %
CENTRAL MAIN	Net Taxable Sales	3.3%	4,310,103	3,907,692	10.3 %	39,401,440	39,130,856	0.7 %
	Total Revenue	2.7%	141,236	130,833	8.0 %	1,291,657	1,279,010	1.0 %
DOWNTOWN	Net Taxable Sales	4.2%	5,458,624	5,391,444	1.2 %	53,658,029	49,781,190	7.8 %
	Total Revenue	3.5%	181,025	168,914	7.2 %	1,789,909	1,667,306	7.4 %
SOUTH MAIN	Net Taxable Sales	2.9%	3,802,210	3,828,705	(0.7) %	36,219,856	32,575,421	11.2 %
	Total Revenue	2.4%	123,136	126,056	(2.3) %	1,216,377	1,209,027	0.6 %
KEN PRATT BOULEVARD	Net Taxable Sales	8.0%	10,527,712	10,051,667	4.7 %	100,744,344	98,306,961	2.5 %
	Total Revenue	6.9%	355,705	336,423	5.7 %	3,381,752	3,329,732	1.6 %
VILLAGE AT THE PEAKS	Net Taxable Sales	6.3%	8,263,803	5,541,831	49.1 %	79,884,254	36,682,609	117.8 %
	Total Revenue	5.3%	273,031	181,782	50.2 %	2,634,270	1,223,931	115.2 %
TW PKS SQ EXTENDED	Net Taxable Sales	17.2%	22,561,792	23,211,709	(2.8) %	230,031,257	238,447,012	(3.5) %
	Total Revenue	14.5%	748,189	763,159	(2.0) %	7,715,165	7,802,317	(1.1) %
LASHLEY	Net Taxable Sales	1.9%	2,560,506	3,103,590	(17.5) %	29,731,882	29,633,454	0.3 %
	Total Revenue	1.7%	86,601	103,591	(16.4) %	993,603	993,314	0.0 %
NORTH HOVER	Net Taxable Sales	2.2%	2,904,456	2,855,792	1.7 %	29,130,033	28,435,304	2.4 %
	Total Revenue	1.8%	95,222	93,443	1.9 %	965,089	934,088	3.3 %
FRANCIS	Net Taxable Sales	0.6%	760,736	691,121	10.1 %	6,718,175	6,410,576	4.8 %
	Total Revenue	0.5%	25,093	22,562	11.2 %	224,022	209,776	6.8 %
ALL OTHERS	Net Taxable Sales	2.4%	3,087,324	3,203,054	(3.6) %	37,695,261	31,929,520	18.1 %
	Total Revenue	2.8%	142,618	156,073	(8.6) %	2,789,160	1,612,229	73.0 %
OUT OF TOWN *	Net Taxable Sales	17.7%	23,232,039	22,312,646	4.1 %	274,543,280	235,182,247	16.7 %
	Total Revenue	16.8%	869,433	749,098	16.1 %	9,364,356	7,981,028	17.3 %
MISCELLANEOUS	Net Taxable Sales	0.2%	212,850	489,824	(56.5) %	2,867,802	3,660,272	(21.7) %
	Total Revenue	0.1%	6,880	19,643	(65.0) %	91,489	132,315	(30.9) %
CITY, BLDR CO	Net Taxable Sales	3.3%	4,325,649	4,193,606	3.1 %	48,514,494	46,140,186	5.1 %
	Total Revenue	13.4%	692,712	814,992	(15.0) %	9,342,060	8,024,465	16.4 %
SW BUSINESS	Net Taxable Sales	1.9%	2,503,893	2,154,927	16.2 %	27,674,330	22,733,381	21.7 %
	Total Revenue	4.3%	222,296	113,546	95.8 %	1,732,545	1,647,798	5.1 %
AIRPORT ROAD	Net Taxable Sales	0.3%	403,628	412,994	(2.3) %	4,228,916	4,562,190	(7.3) %
	Total Revenue	0.3%	13,128	13,503	(2.8) %	138,840	150,090	(7.5) %
PACE	Net Taxable Sales	7.5%	9,840,258	9,641,158	2.1 %	99,499,075	96,746,954	2.8 %
	Total Revenue	6.2%	322,714	322,294	0.1 %	3,364,366	3,275,513	2.7 %
HARVEST JUNCTION	Net Taxable Sales	7.3%	9,608,463	8,995,703	6.8 %	104,408,931	102,368,526	2.0 %
	Total Revenue	6.1%	315,738	291,942	8.2 %	3,438,252	3,263,979	5.3 %
AIRPORT	Net Taxable Sales	0.0%	40,576	124,578	(67.4) %	363,697	573,642	(36.6) %
	Total Revenue	0.0%	2,159	4,575	(52.8) %	41,956	28,114	49.2 %
TOTALS	Net Taxable Sales	100%	131,360,492	126,925,311	3.5 %	1,367,867,144	1,261,170,537	8.5 %
	Total Revenue	100%	5,172,664	4,965,850	4.2 %	55,875,221	49,987,552	11.8 %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

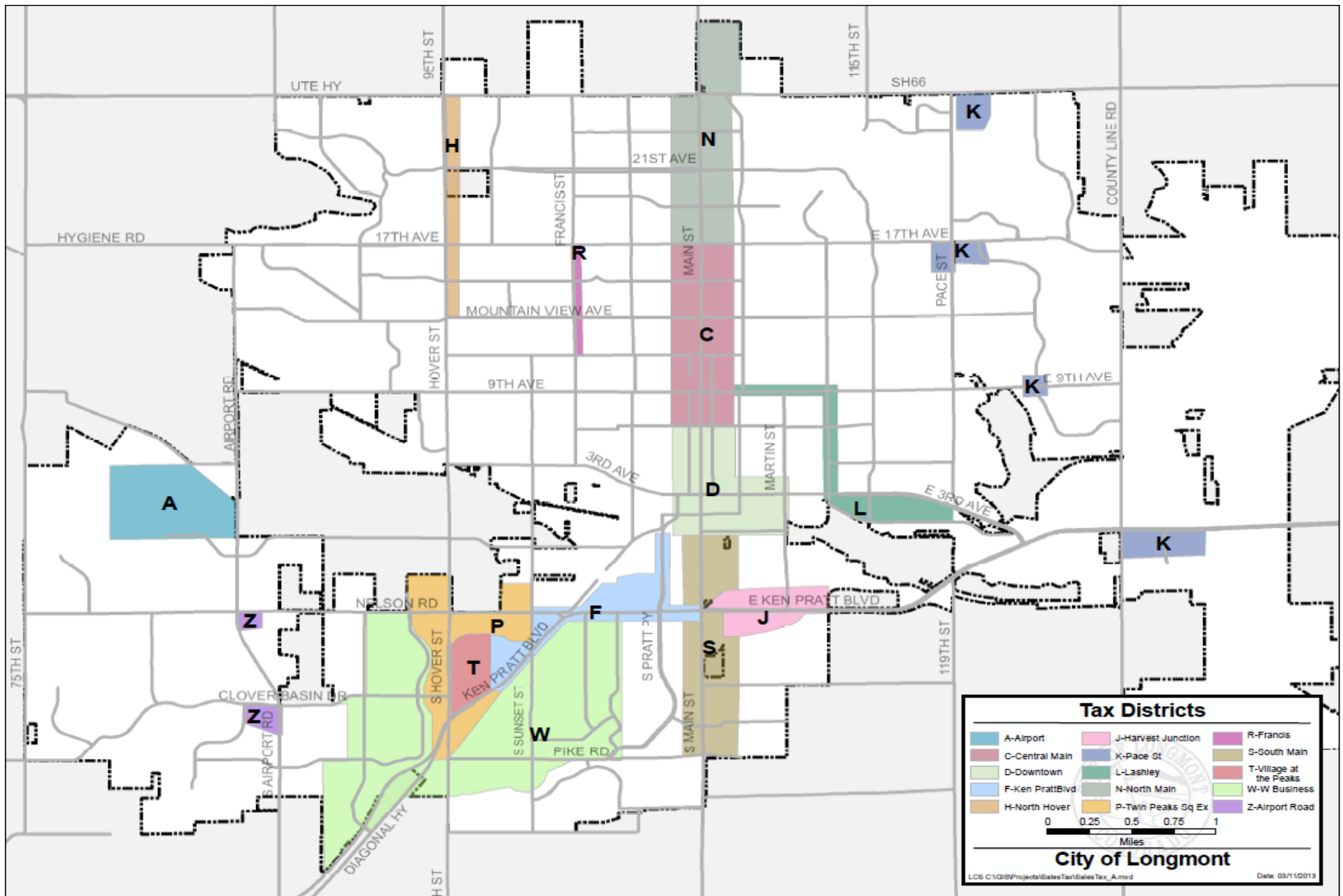
For The Month Of  
**October**  
2017



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

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<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

## October

### 2017

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	<b>2017 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2016 MONTHLY</b>	<b>2017 YTD</b>	<b>PERCENT CHANGE</b>	<b>2016 YTD</b>
<b>January</b>	20,814	9.1 %	19,083	20,814	9.1 %	19,083
<b>February</b>	20,908	(2.4) %	21,414	41,722	3.0 %	40,497
<b>March</b>	24,160	3.1 %	23,441	65,882	3.0 %	63,937
<b>April</b>	28,971	39.5 %	20,767	94,853	12.0 %	84,704
<b>May</b>	41,430	18.0 %	35,107	136,283	13.7 %	119,812
<b>June</b>	54,610	13.9 %	47,965	190,893	13.8 %	167,776
<b>July</b>	55,129	19.4 %	46,172	246,022	15.0 %	213,949
<b>August</b>	56,112	29.2 %	43,441	302,134	17.4 %	257,390
<b>September</b>	43,963	20.8 %	36,390	346,097	17.8 %	293,779
<b>October</b>	37,157	10.2 %	33,731	383,254	17.0 %	327,510
<b>November</b>		0.0 %			0.0 %	
<b>December</b>		0.0 %			0.0 %	
<b>Total</b>	<b>\$ 383,254</b>	17.0 %	<b>\$ 327,510</b>			

\* Note - April 2017 lodger tax has been updated.