

# **CITY OF LONGMONT FINANCE DEPARTMENT**

## **SALES AND USE TAX DIVISION**

### **ANALYSIS OF TAXES**

**November 2017**

#### **SUMMARY**

Total Taxes this Month:	\$	5,163,555
Compared to Last Year:		4,716,976
Percentage change:		9.5 %

#### **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

November 2017

## Overview

**Month of November:** Total Sales and Use Tax for the month of November increased overall by 9.5% compared to last year. Current Sales Tax collection increased by 2.0% and current Use Tax collection increased 42.9%.

**Year to Date:** Total Sales and Use Tax through November increased by 11.6% for 2017. The Sales Tax component increased by 8.9% and the Use Tax component increased by 24.4%.

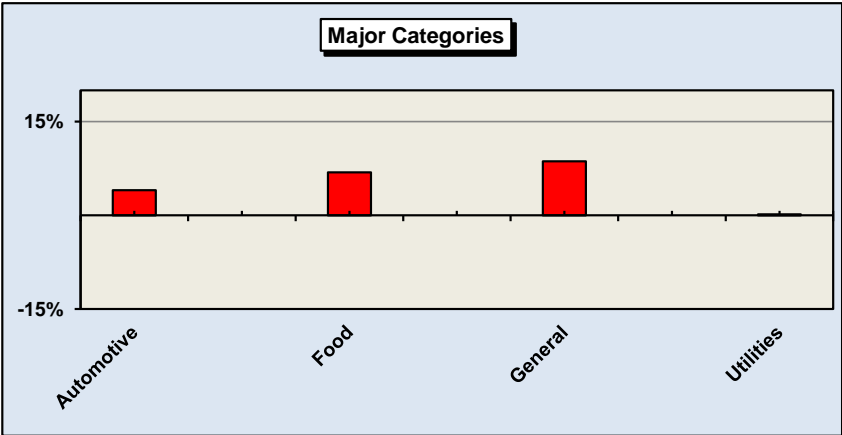
**Important note in understanding year-to-year comparative basis within this report:**

**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.

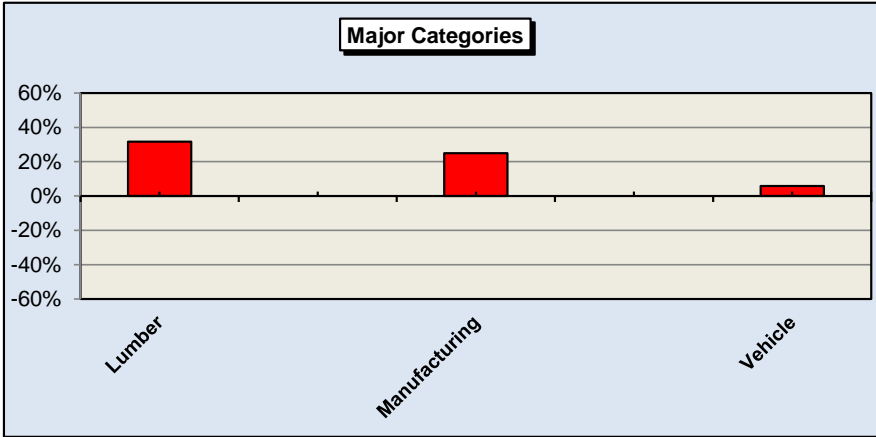
## Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 4.0%, 6.9%, 8.6%, and 0.2% respectively when compared to 2016 year to date.



## Use Tax Activity

The *Lumber, Manufacturing, and Vehicle* categories showed increases of 31.7%, 25.0%, and 5.8% respectively; when compared to 2016 year to date.



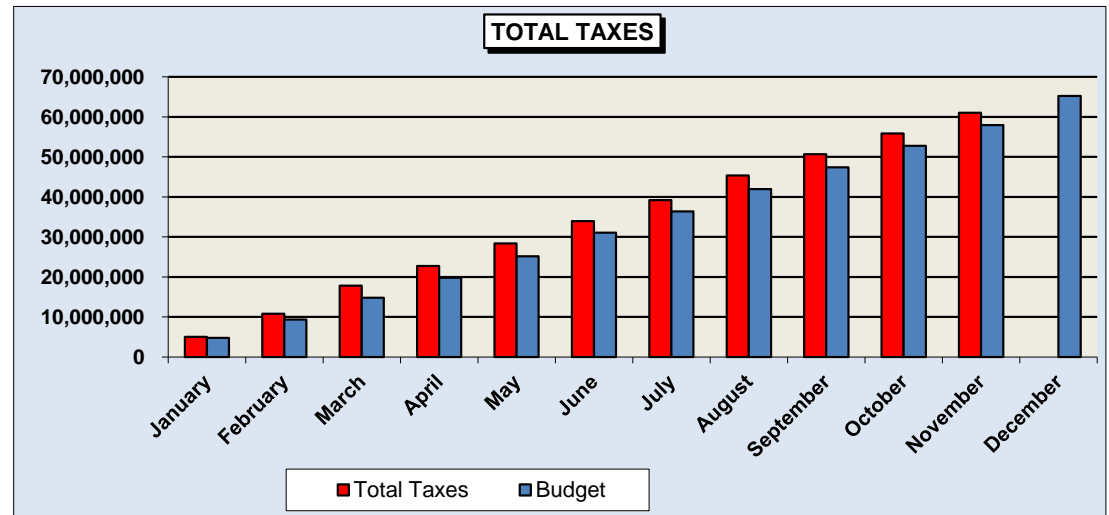
# SALES & USE TAX - BUDGET TO ACTUAL

November  
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	4,344,888	818,666	5,163,555
December	7,266,943	65,214,404	100.0			-

Total \$ 65,214,404

\$ 49,284,220 11,754,556 61,038,776



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

# Revenue Growth Per Fund / Current Year to Previous Year November 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	27,258,320	432,732	27,691,052	28,805,647	1,059,525	29,865,172	5.7%	144.8%	7.9%	4.47%
PIF Fund	-	5,337,023	5,337,023	-	6,118,830	6,118,830	n/a	14.6%	14.6%	-3.72%
Other Funds	17,618,964	3,678,219	21,297,183	19,186,986	4,576,201	23,763,187	8.9%	24.4%	11.6%	5.46%
LURA	379,271	-	379,271	1,291,587	-	1,291,587	240.5%	0.0%	240.5%	237%
All Funds Total	45,256,555	9,447,974	54,704,529	49,284,220	11,754,556	61,038,776	8.9%	24.4%	11.6%	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 eleven months is that the General Fund share of revenue from sales and use tax is up by 7.9%. 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 eleven months, the PIF increased by 14.6%, 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 11.6%.

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

# SALES AND USE TAX

November

2017

ACCOUNT GROUPS

November  
2017

November  
2016

INC  
(DEC)

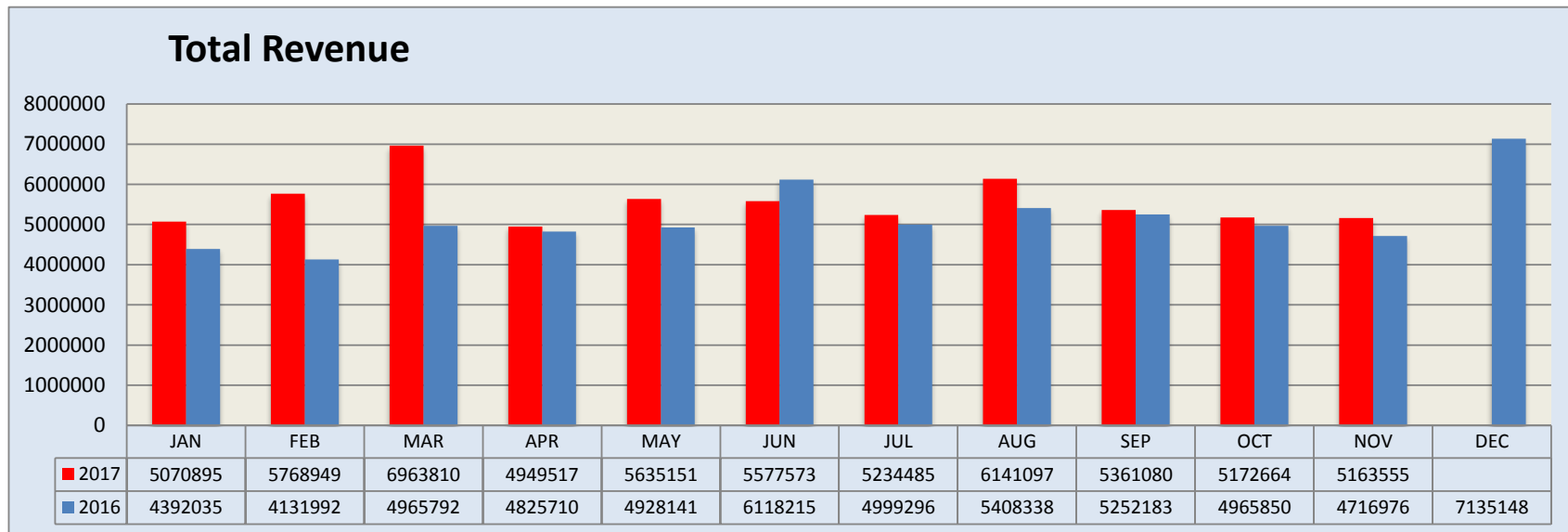
YTD  
2017

YTD  
2016

INC  
(DEC)

## GRAND TOTALS

Active Accounts	9,980	9,598	382	9,980	9,598	382
Net Taxable Sales	132,552,732	127,089,660	4.3 %	1,500,419,876	1,391,690,197	7.8 %
<b>Net Sales Tax</b>	<b>4,149,273</b>	<b>4,067,090</b>	<b>2.0 %</b>	<b>48,016,134</b>	<b>43,823,206</b>	<b>9.6 %</b>
Delinquent Sales Tax	162,983	73,834	-	805,271	1,134,755	-
<b>Use Tax</b>	<b>809,785</b>	<b>566,664</b>	<b>42.9 %</b>	<b>10,773,781</b>	<b>9,324,484</b>	<b>15.5 %</b>
Delinquent Use Tax	8,881	728	-	980,775	123,488	-
Other Revenue*	32,633	8,660	-	462,815	298,595	-
<b>Total Revenue</b>	<b>5,163,555</b>	<b>4,716,976</b>	<b>9.5 %</b>	<b>61,038,776</b>	<b>54,704,528</b>	<b>11.6 %</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.

**ACCOUNT GROUPS****01000 Apparel**

	November 2017	November 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	84	80	4	84	80	4
Net Taxable Sales	2,762,982	2,642,440	4.6 %	28,649,337	26,478,238	8.2 %
<b>Net Sales Tax</b>	89,321	84,269	<b>6.0 %</b>	928,174	847,460	<b>9.5 %</b>
Delinquent Sales Tax	776	1,922	-	5,526	13,222	-
<b>Use Tax</b>	174	128	<b>35.9 %</b>	2,885	2,563	<b>12.6 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	69	84	-	1,285	3,518	-
<b>Total Revenue</b>	<b>90,340</b>	<b>86,403</b>	<b>4.6 %</b>	<b>937,870</b>	<b>866,763</b>	<b>8.2 %</b>
% of Total Revenue	1.7 %	1.8 %	(0.1) %	1.5 %	1.6 %	(0.1) %

**02000 Automotive**

Active Accounts	317	323	(6)	317	323	(6)
Net Taxable Sales	10,569,686	10,346,530	2.2 %	124,780,409	120,127,530	3.9 %
<b>Net Sales Tax</b>	337,407	335,071	<b>0.7 %</b>	4,023,855	3,868,676	<b>4.0 %</b>
Delinquent Sales Tax	6,921	1,853	-	27,542	39,203	-
<b>Use Tax</b>	1,958	2,990	<b>(34.5) %</b>	34,077	38,859	<b>(12.3) %</b>
Delinquent Use Tax	0	0	-	15,587	0	-
Other Revenue	2,293	452	-	13,447	65,442	-
<b>Total Revenue</b>	<b>348,579</b>	<b>340,366</b>	<b>2.4 %</b>	<b>4,114,508</b>	<b>4,012,180</b>	<b>2.6 %</b>
% of Total Revenue	6.8 %	7.2 %	(0.4) %	6.7 %	7.3 %	(0.6) %

**03000 Food**

Active Accounts	571	529	42	571	529	42
Net Taxable Sales	45,733,482	44,333,481	3.2 %	522,250,927	489,775,316	6.6 %
<b>Net Sales Tax</b>	1,464,089	1,426,280	<b>2.7 %</b>	16,827,892	15,745,487	<b>6.9 %</b>
Delinquent Sales Tax	25,902	24,934	-	203,927	189,216	-
<b>Use Tax</b>	12,104	9,747	<b>24.2 %</b>	147,135	203,341	<b>(27.6) %</b>
Delinquent Use Tax	41	0	-	14,400	7,336	-
Other Revenue	0	0	-	23,795	36,297	-
<b>Total Revenue</b>	<b>1,502,136</b>	<b>1,460,961</b>	<b>2.8 %</b>	<b>17,217,149</b>	<b>16,181,677</b>	<b>6.4 %</b>
% of Total Revenue	29.1 %	31.0 %	(1.9) %	28.2 %	29.6 %	(1.4) %

**ACCOUNT GROUPS****04000 Home Furnishings**

	November 2017	November 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	253	258	(5)	253	258	(5)
Net Taxable Sales	5,524,903	5,737,397	(3.7) %	47,711,160	48,284,934	(1.2) %
<b>Net Sales Tax</b>	172,759	147,801	<b>16.9 %</b>	1,499,961	1,395,636	<b>7.5 %</b>
Delinquent Sales Tax	2,691	36,333	-	39,019	73,051	-
<b>Use Tax</b>	760	721	<b>5.4 %</b>	21,284	11,029	<b>93.0 %</b>
Delinquent Use Tax	0	0	-	0	(517)	-
Other Revenue	0	3,668	-	6,803	27,715	-
<b>Total Revenue</b>	<b>176,210</b>	<b>188,523</b>	<b>(6.5) %</b>	<b>1,567,067</b>	<b>1,506,914</b>	<b>4.0 %</b>
% of Total Revenue	3.4 %	4.0 %	(0.6) %	2.6 %	2.8 %	(0.2) %

**05000 General**

Active Accounts	648	595	53	648	595	53
Net Taxable Sales	27,439,386	26,526,913	3.4 %	268,236,947	247,433,909	8.4 %
<b>Net Sales Tax</b>	891,973	865,075	<b>3.1 %</b>	8,687,040	7,997,614	<b>8.6 %</b>
Delinquent Sales Tax	15,352	2,820	-	74,080	64,499	-
<b>Use Tax</b>	4,243	5,718	<b>(25.8) %</b>	52,003	129,211	<b>(59.8) %</b>
Delinquent Use Tax	362	0	-	1,181	38,717	-
Other Revenue	1,128	3,060	-	21,220	23,420	-
<b>Total Revenue</b>	<b>913,058</b>	<b>876,673</b>	<b>4.2 %</b>	<b>8,835,524</b>	<b>8,253,461</b>	<b>7.1 %</b>
% of Total Revenue	17.7 %	18.6 %	(0.9) %	14.5 %	15.1 %	(0.6) %

**06000 Lodging**

Active Accounts	21	22	(1)	21	22	(1)
Net Taxable Sales	1,409,055	1,356,010	3.9 %	22,294,155	18,984,393	17.4 %
<b>Net Sales Tax</b>	45,970	44,235	<b>3.9 %</b>	727,422	607,820	<b>19.7 %</b>
Delinquent Sales Tax	0	0	-	0	12,344	-
<b>Use Tax</b>	7,919	708	<b>1,018.5 %</b>	39,072	6,513	<b>499.9 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	39	65	-	930	3,378	-
<b>Total Revenue</b>	<b>53,928</b>	<b>45,008</b>	<b>19.8 %</b>	<b>767,424</b>	<b>630,055</b>	<b>21.8 %</b>
% of Total Revenue	1.0 %	1.0 %	0.0 %	1.3 %	1.2 %	0.1 %

**ACCOUNT GROUPS****07000 Lumber**

	November 2017	November 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	3,368	3,176	192	3,368	3,176	192
Net Taxable Sales	10,478,348	10,214,738	2.6 %	125,698,513	122,799,706	2.4 %
<b>Net Sales Tax</b>	338,580	333,256	<b>1.6 %</b>	4,049,631	3,660,724	<b>10.6 %</b>
Delinquent Sales Tax	0	504	-	39,551	212,372	-
<b>Use Tax</b>	354,581	164,982	<b>114.9 %</b>	4,963,471	3,769,127	<b>31.7 %</b>
Delinquent Use Tax	0	0	-	4,641	0	-
Other Revenue	135	373	-	9,376	36,546	-
<b>Total Revenue</b>	<b>693,296</b>	<b>499,115</b>	<b>38.9 %</b>	<b>9,066,670</b>	<b>7,678,769</b>	<b>18.1 %</b>
% of Total Revenue	13.4 %	10.6 %	2.8 %	14.9 %	14.0 %	0.9 %

**08000 Professional**

Active Accounts	2,013	1,978	35	2,013	1,978	35
Net Taxable Sales	2,101,524	2,192,173	(4.1) %	28,397,750	23,433,541	21.2 %
<b>Net Sales Tax</b>	65,935	61,939	<b>6.5 %</b>	744,590	723,033	<b>3.0 %</b>
Delinquent Sales Tax	2,162	2,816	-	173,403	26,098	-
<b>Use Tax</b>	26,953	(30,948)	<b>187.1 %</b>	334,286	360,915	<b>(7.4) %</b>
Delinquent Use Tax	0	728	-	780,456	16,902	-
Other Revenue	195	0	-	295,372	8,731	-
<b>Total Revenue</b>	<b>95,245</b>	<b>34,535</b>	<b>175.8 %</b>	<b>2,328,107</b>	<b>1,135,679</b>	<b>105.0 %</b>
% of Total Revenue	1.8 %	0.7 %	1.1 %	3.8 %	2.1 %	1.7 %

**09000 Public Utility**

Active Accounts	326	326	0	326	326	0
Net Taxable Sales	11,171,910	11,500,983	(2.9) %	132,181,297	133,958,331	(1.3) %
<b>Net Sales Tax</b>	362,913	375,141	<b>(3.3) %</b>	4,268,014	4,260,897	<b>0.2 %</b>
Delinquent Sales Tax	0	0	-	39,154	84,856	-
<b>Use Tax</b>	2,542	5,691	<b>(55.3) %</b>	84,188	90,412	<b>(6.9) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	15	0	-	7,818	15,420	-
<b>Total Revenue</b>	<b>365,470</b>	<b>380,832</b>	<b>(4.0) %</b>	<b>4,399,174</b>	<b>4,451,585</b>	<b>(1.2) %</b>
% of Total Revenue	7.1 %	8.1 %	(1.0) %	7.2 %	8.1 %	(0.9) %



ACCOUNT GROUPS	November 2017	November 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
<b><u>10000 Unclassified</u></b>						
Active Accounts	2,038	1,975	63	2,038	1,975	63
Net Taxable Sales	13,666,856	10,382,341	31.6 %	175,064,760	140,177,297	24.9 %
<b>Net Sales Tax</b>	326,141	334,049	<b>(2.4) %</b>	5,471,508	4,106,881	<b>33.2 %</b>
Delinquent Sales Tax	109,179	2,652	-	187,616	385,878	-
<b>Use Tax</b>	70,118	24,171	<b>190.1 %</b>	497,552	523,850	<b>(5.0) %</b>
Delinquent Use Tax	3,058	0	-	147,869	6,279	-
Other Revenue	28,729	400	-	71,868	63,610	-
<b>Total Revenue</b>	<b>537,225</b>	<b>361,272</b>	<b>48.7 %</b>	<b>6,376,413</b>	<b>5,086,498</b>	<b>25.4 %</b>
% of Total Revenue	10.4 %	7.7 %	2.7 %	10.4 %	9.3 %	1.1 %

### **11000 Home Occupations**

Active Accounts	128	125	3	128	125	3
Net Taxable Sales	705,768	628,079	12.4 %	7,606,603	7,122,968	6.8 %
<b>Net Sales Tax</b>	22,763	20,180	<b>12.8 %</b>	239,690	212,678	<b>12.7 %</b>
Delinquent Sales Tax	0	0	-	3,149	16,510	-
<b>Use Tax</b>	0	10	<b>(100.0) %</b>	71	89	<b>(20.2) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2	0	-	3,003	1,406	-
<b>Total Revenue</b>	<b>22,765</b>	<b>20,190</b>	<b>12.8 %</b>	<b>245,913</b>	<b>230,683</b>	<b>6.6 %</b>
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.4 %	0.4 %	0.0 %

### **12000 Manufacturing**

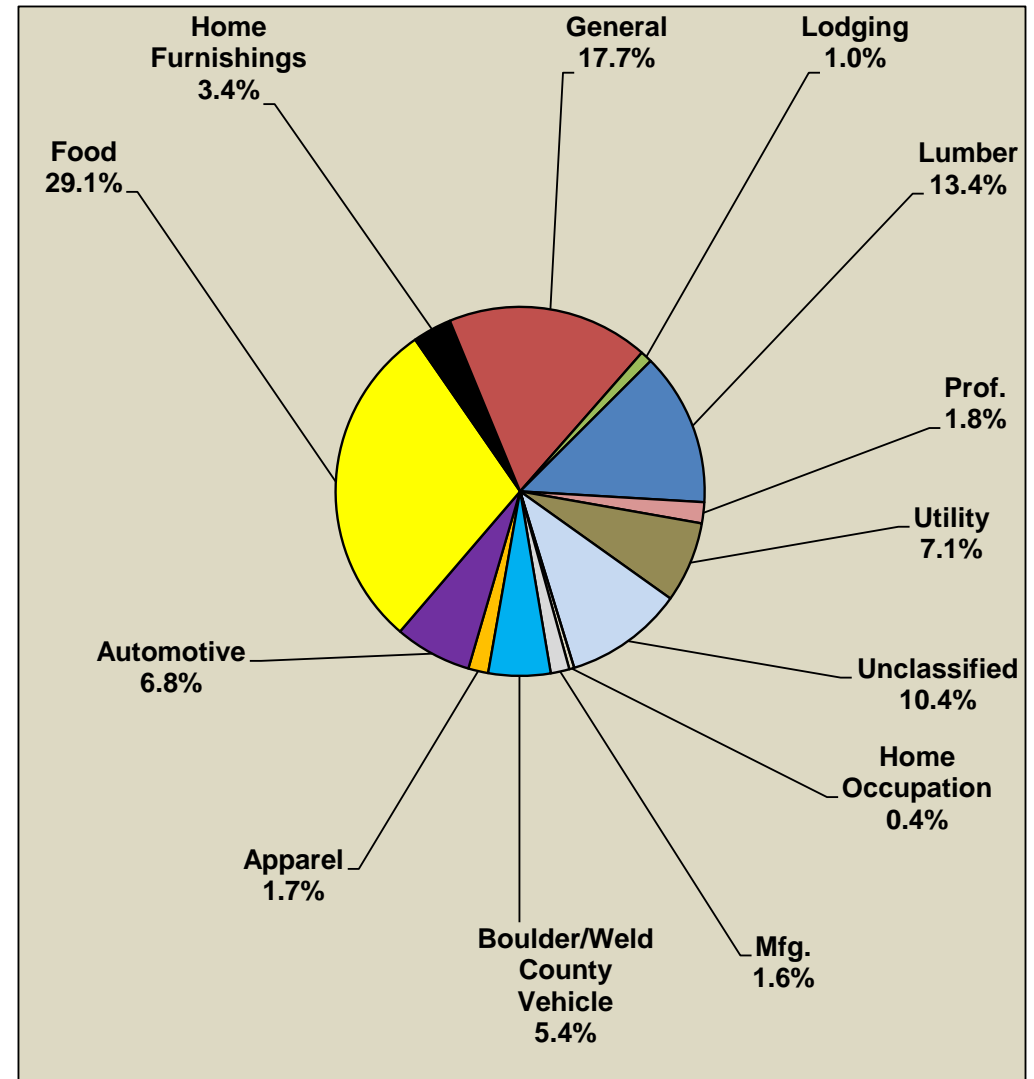
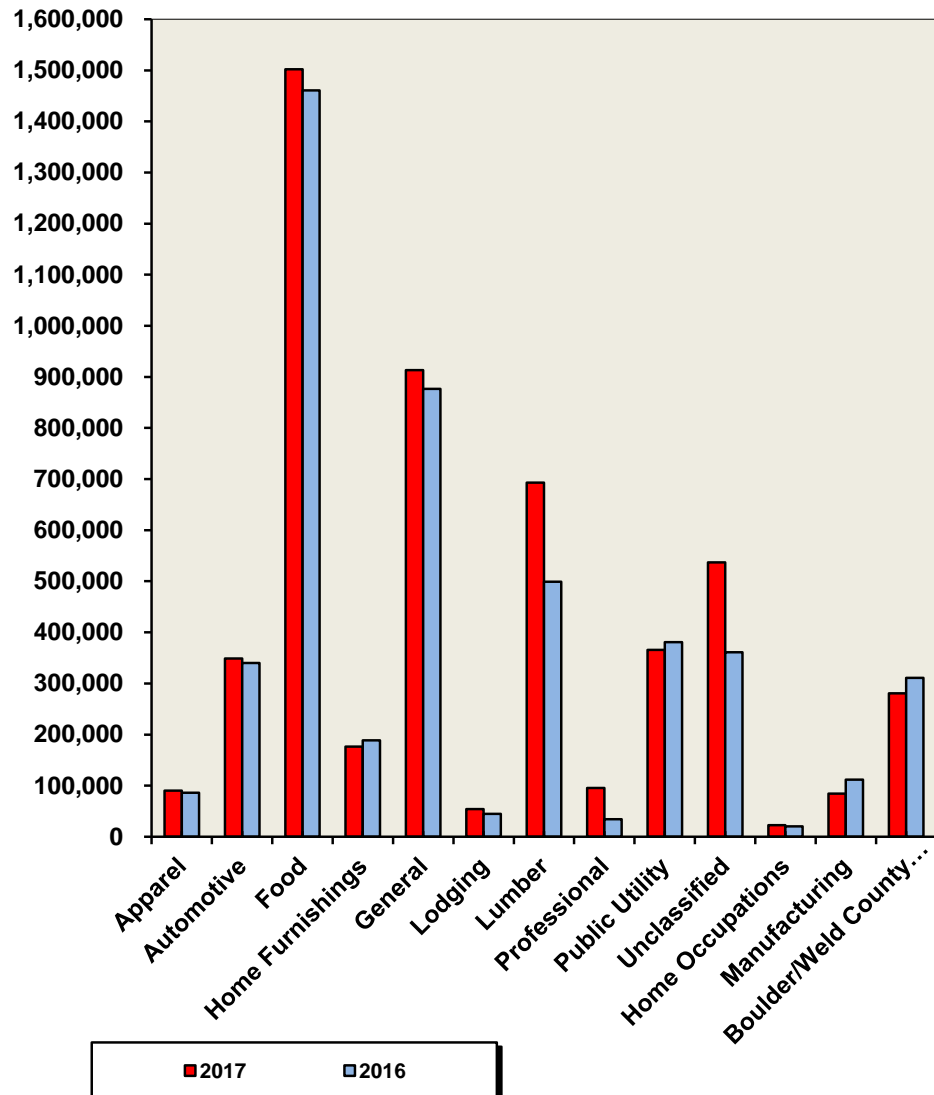
Active Accounts	212	210	2	212	210	2
Net Taxable Sales	988,832	1,228,575	(19.5) %	17,548,018	13,114,034	33.8 %
<b>Net Sales Tax</b>	31,422	39,794	<b>(21.0) %</b>	548,358	396,300	<b>38.4 %</b>
Delinquent Sales Tax	0	0	-	12,303	17,506	-
<b>Use Tax</b>	47,680	71,652	<b>(33.5) %</b>	1,086,200	869,299	<b>25.0 %</b>
Delinquent Use Tax	5,420	0	-	16,642	54,771	-
Other Revenue	28	558	-	7,898	13,112	-
<b>Total Revenue</b>	<b>84,550</b>	<b>112,004</b>	<b>(24.5) %</b>	<b>1,671,401</b>	<b>1,350,988</b>	<b>23.7 %</b>
% of Total Revenue	1.6 %	2.4 %	(0.8) %	2.7 %	2.5 %	0.2 %

### **00000 Boulder/Weld County Vehicle**

<b>Use Tax</b>	280,753	311,094	<b>(9.8) %</b>	<b>3,511,556</b>	<b>3,319,276</b>	<b>5.8 %</b>
% of Total Revenue	5.4 %	6.6 %	(1.2) %	5.8 %	6.1 %	(0.3) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**November**  
**2017**



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

November  
2017

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		November 2017	November 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
Apparel	84	Net Taxable Sales	2,762,982	2,642,440	4.6 %	28,649,337	26,478,238	8.2 %
01000		Total Revenue	90,340	86,403	4.6 %	937,870	866,763	8.2 %
Automotive	317	Net Taxable Sales	10,569,686	10,346,530	2.2 %	124,780,409	120,127,530	3.9 %
02000		Total Revenue	348,579	340,366	2.4 %	4,114,508	4,012,180	2.6 %
Food	571	Net Taxable Sales	45,733,482	44,333,481	3.2 %	522,250,927	489,775,316	6.6 %
03000		Total Revenue	1,502,136	1,460,961	2.8 %	17,217,149	16,181,677	6.4 %
Home Furnishings	253	Net Taxable Sales	5,524,903	5,737,397	(3.7) %	47,711,160	48,284,934	(1.2) %
04000		Total Revenue	176,210	188,523	(6.5) %	1,567,067	1,506,914	4.0 %
General	648	Net Taxable Sales	27,439,386	26,526,913	3.4 %	268,236,947	247,433,909	8.4 %
05000		Total Revenue	913,058	876,673	4.2 %	8,835,524	8,253,461	7.1 %
Lodging	21	Net Taxable Sales	1,409,055	1,356,010	3.9 %	22,294,155	18,984,393	17.4 %
06000		Total Revenue	53,928	45,008	19.8 %	767,424	630,055	21.8 %
Lumber	3,368	Net Taxable Sales	10,478,348	10,214,738	2.6 %	125,698,513	122,799,706	2.4 %
07000		Total Revenue	693,296	499,115	38.9 %	9,066,670	7,678,769	18.1 %
Professional	2,013	Net Taxable Sales	2,101,524	2,192,173	(4.1) %	28,397,750	23,433,541	21.2 %
08000		Total Revenue	95,245	34,535	175.8 %	2,328,107	1,135,679	105.0 %
Public Utility	326	Net Taxable Sales	11,171,910	11,500,983	(2.9) %	132,181,297	133,958,331	(1.3) %
09000		Total Revenue	365,470	380,832	(4.0) %	4,399,174	4,451,585	(1.2) %
Unclassified	2,038	Net Taxable Sales	13,666,856	10,382,341	31.6 %	175,064,760	140,177,297	24.9 %
10000		Total Revenue	537,225	361,272	48.7 %	6,376,413	5,086,498	25.4 %
Home Occupations	128	Net Taxable Sales	705,768	628,079	12.4 %	7,606,603	7,122,968	6.8 %
11000		Total Revenue	22,765	20,190	12.8 %	245,913	230,683	6.6 %
Manufacturing	212	Net Taxable Sales	988,832	1,228,575	(19.5) %	17,548,018	13,114,034	33.8 %
12000		Total Revenue	84,550	112,004	(24.5) %	1,671,401	1,350,988	23.7 %
Boulder/Weld County Vehicle	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	280,753	311,094	(9.8) %	3,511,556	3,319,276	5.8 %
GRAND TOTALS	9,981	Net Taxable Sales	132,552,732	127,089,660	4.3 %	1,500,419,876	1,391,690,197	7.8 %
		Total Revenue	5,163,555	4,716,976	9.5 %	61,038,776	54,704,528	11.6 %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

---

<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

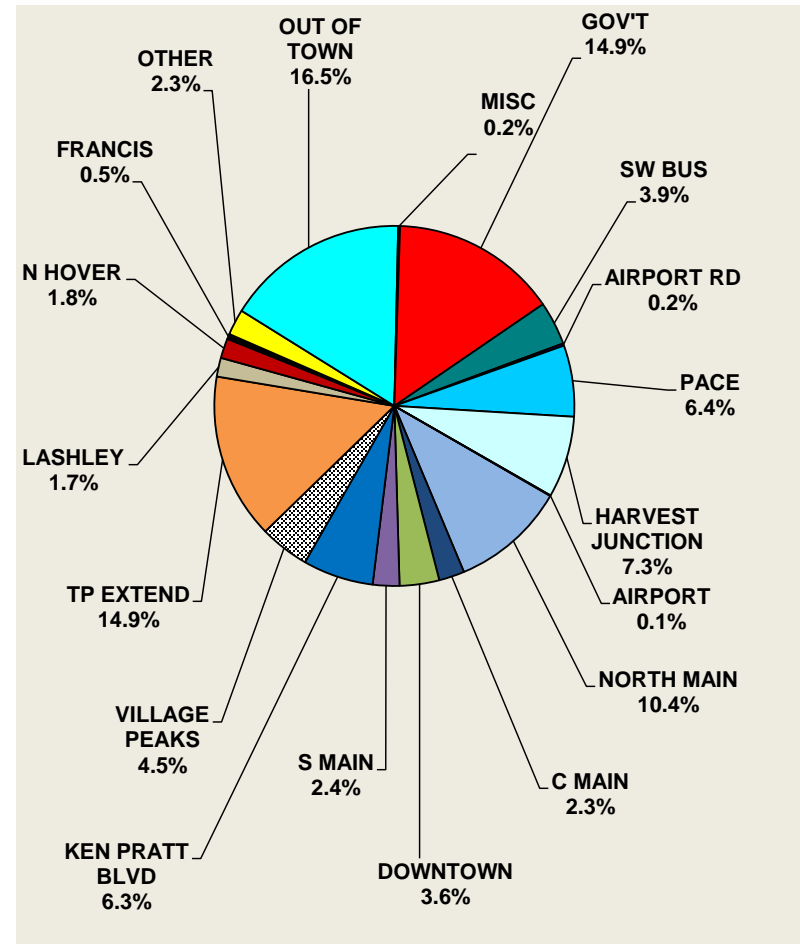
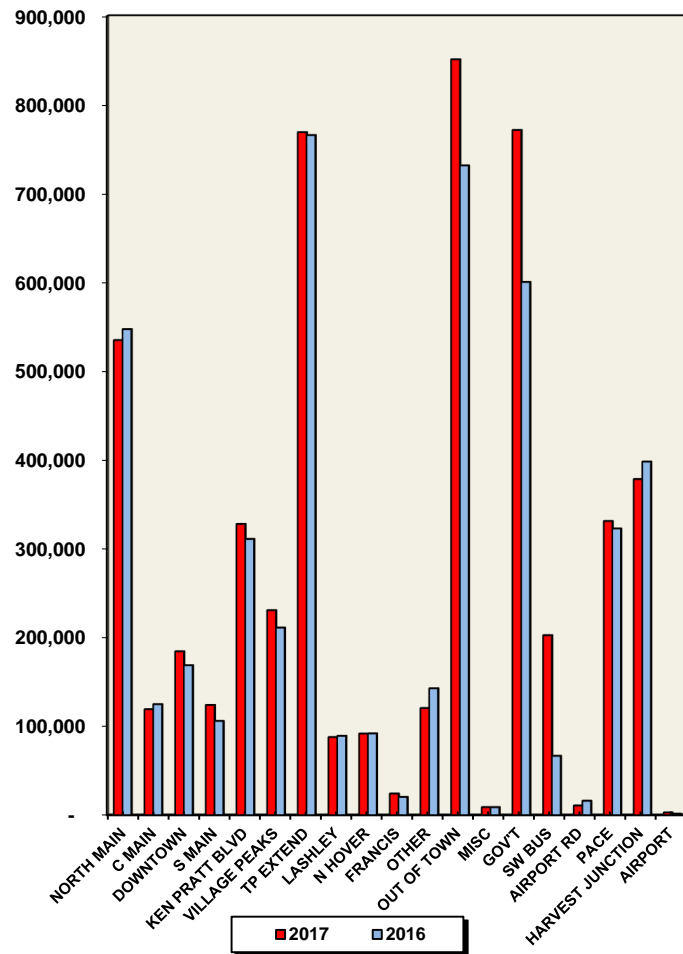
November

2017

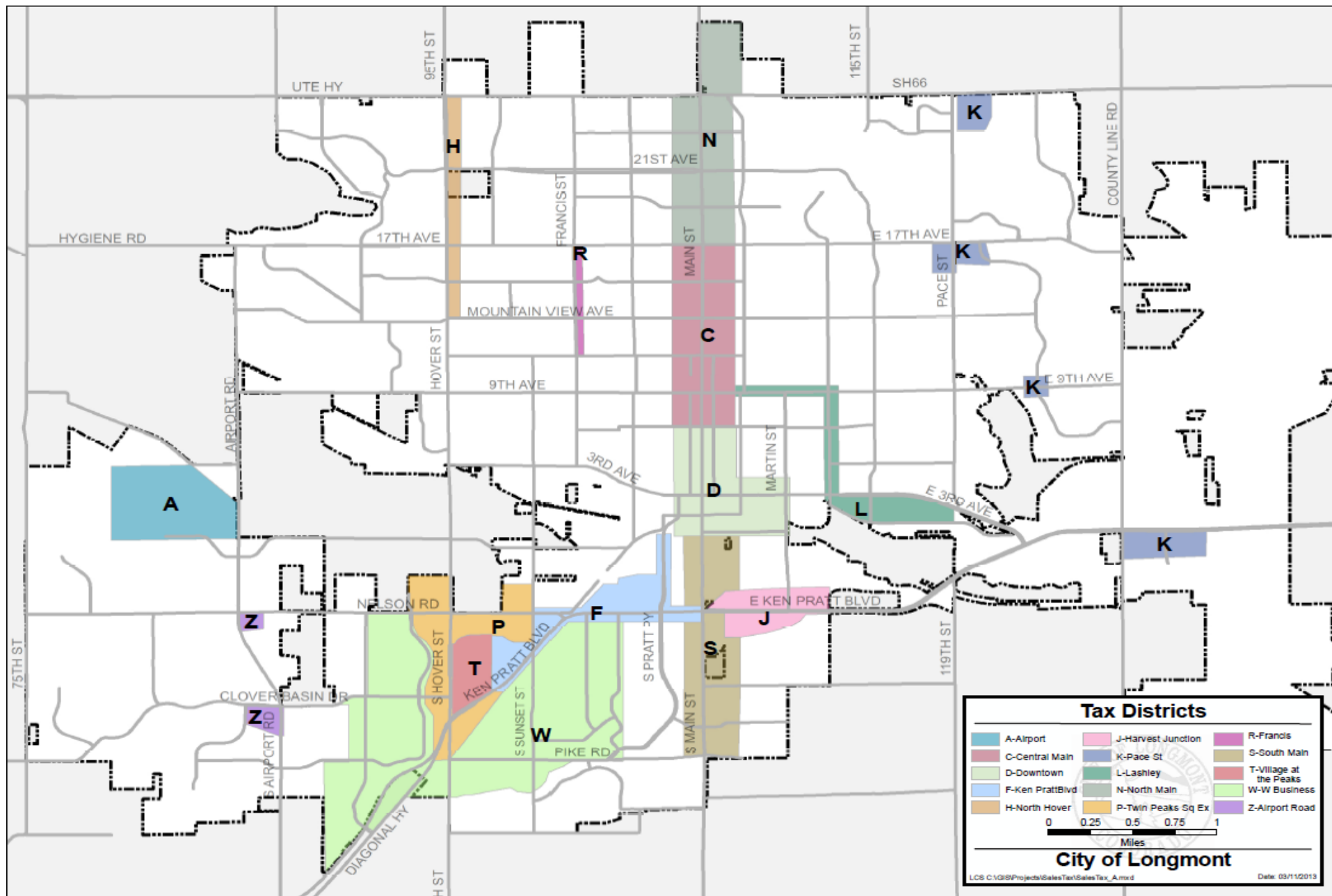
LOCATION		% OF TOTAL	November 2017	November 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	12.3%	16,300,202	16,531,595	(1.4) %	178,852,290	174,401,831	2.6 %
	Total Revenue	10.4%	534,462	546,792	(2.3) %	5,894,815	5,770,312	2.2 %
CENTRAL MAIN	Net Taxable Sales	2.8%	3,744,915	4,013,157	(6.7) %	43,146,355	43,144,013	0.0 %
	Total Revenue	2.3%	118,658	124,304	(4.5) %	1,410,315	1,403,314	0.5 %
DOWNTOWN	Net Taxable Sales	4.1%	5,404,562	4,897,866	10.3 %	59,062,591	54,679,056	8.0 %
	Total Revenue	3.6%	183,789	168,105	9.3 %	1,973,698	1,835,411	7.5 %
SOUTH MAIN	Net Taxable Sales	2.8%	3,765,354	3,196,365	17.8 %	39,985,210	35,771,786	11.8 %
	Total Revenue	2.4%	123,449	105,541	17.0 %	1,339,826	1,314,568	1.9 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.3%	9,707,273	9,353,486	3.8 %	110,451,617	107,660,447	2.6 %
	Total Revenue	6.3%	327,293	310,387	5.4 %	3,709,045	3,640,119	1.9 %
VILLAGE AT THE PEAKS	Net Taxable Sales	5.3%	6,974,040	6,390,279	9.1 %	86,858,294	43,072,888	101.7 %
	Total Revenue	4.5%	230,144	210,525	9.3 %	2,864,414	1,434,456	99.7 %
TW PKS SQ EXTENDED	Net Taxable Sales	17.7%	23,445,573	23,279,410	0.7 %	253,476,830	261,726,422	(3.2) %
	Total Revenue	14.9%	768,709	765,455	0.4 %	8,483,874	8,567,772	(1.0) %
LASHLEY	Net Taxable Sales	2.0%	2,603,889	2,635,628	(1.2) %	32,335,771	32,269,082	0.2 %
	Total Revenue	1.7%	87,376	88,761	(1.6) %	1,080,979	1,082,075	(0.1) %
NORTH HOVER	Net Taxable Sales	2.1%	2,816,537	2,823,174	(0.2) %	31,946,570	31,258,478	2.2 %
	Total Revenue	1.8%	91,329	91,494	(0.2) %	1,056,418	1,025,582	3.0 %
FRANCIS	Net Taxable Sales	0.6%	737,407	664,454	11.0 %	7,455,582	7,075,030	5.4 %
	Total Revenue	0.5%	23,942	20,168	18.7 %	247,964	229,944	7.8 %
ALL OTHERS	Net Taxable Sales	1.9%	2,465,570	3,227,598	(23.6) %	40,160,831	35,157,118	14.2 %
	Total Revenue	2.3%	119,986	142,137	(15.6) %	2,909,146	1,754,366	65.8 %
OUT OF TOWN *	Net Taxable Sales	19.4%	25,677,719	21,582,871	19.0 %	300,220,999	256,765,118	16.9 %
	Total Revenue	16.5%	850,805	731,234	16.4 %	10,215,161	8,712,262	17.3 %
MISCELLANEOUS	Net Taxable Sales	0.2%	269,042	265,788	1.2 %	3,136,844	3,926,060	(20.1) %
	Total Revenue	0.2%	8,760	8,707	0.6 %	100,249	141,022	(28.9) %
CITY, BLDR CO	Net Taxable Sales	3.3%	4,340,779	4,062,620	6.8 %	52,855,273	50,202,806	5.3 %
	Total Revenue	14.9%	771,157	599,986	28.5 %	10,113,217	8,624,451	17.3 %
SW BUSINESS	Net Taxable Sales	1.7%	2,191,659	1,951,765	12.3 %	29,865,989	24,685,146	21.0 %
	Total Revenue	3.9%	201,935	66,351	204.3 %	1,934,480	1,714,149	12.9 %
AIRPORT ROAD	Net Taxable Sales	0.3%	354,391	379,331	(6.6) %	4,583,307	4,941,521	(7.2) %
	Total Revenue	0.2%	10,572	15,872	(33.4) %	149,412	165,962	(10.0) %
PACE	Net Taxable Sales	7.6%	10,075,266	9,812,048	2.7 %	109,574,341	106,559,002	2.8 %
	Total Revenue	6.4%	330,607	322,192	2.6 %	3,694,973	3,597,705	2.7 %
HARVEST JUNCTION	Net Taxable Sales	8.8%	11,640,227	11,993,399	(2.9) %	116,049,158	114,361,925	1.5 %
	Total Revenue	7.3%	377,866	397,587	(5.0) %	3,816,118	3,661,566	4.2 %
AIRPORT	Net Taxable Sales	0.0%	38,327	28,826	33.0 %	402,024	602,468	(33.3) %
	Total Revenue	0.1%	2,716	1,378	97.1 %	44,672	29,492	51.5 %
TOTALS	Net Taxable Sales	100%	132,552,732	127,089,660	4.3 %	1,500,419,876	1,388,260,197	8.1 %
	Total Revenue	100%	5,163,555	4,716,976	9.5 %	61,038,776	54,704,528	11.6 %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**November**  
**2017**



<b>DESIGNATION</b>	<b>APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION</b>
<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

## November

### 2017

---

	<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>	25,981	13.0 %	22,986	409,235	16.8 %	350,497
<b>December</b>		0.0 %			0.0 %	
<b>Total</b>	<b>\$ 409,235</b>	16.8 %	<b>\$ 350,497</b>			

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