

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

December 2017

SUMMARY

Total Taxes this Month:	\$	7,018,892
Compared to Last Year:		7,135,148
Percentage change:		(1.6) %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

December 2017

Overview

Month of December: Total Sales and Use Tax for the month of December decreased overall by 1.6% compared to last year. Current Sales Tax collection increased by 4.8% and current Use Tax collection decreased 37.1%.

Year to Date: Total Sales and Use Tax through December increased by 10.1% for 2017. The Sales Tax component increased by 8.7% and the Use Tax component increased by 16.1%.

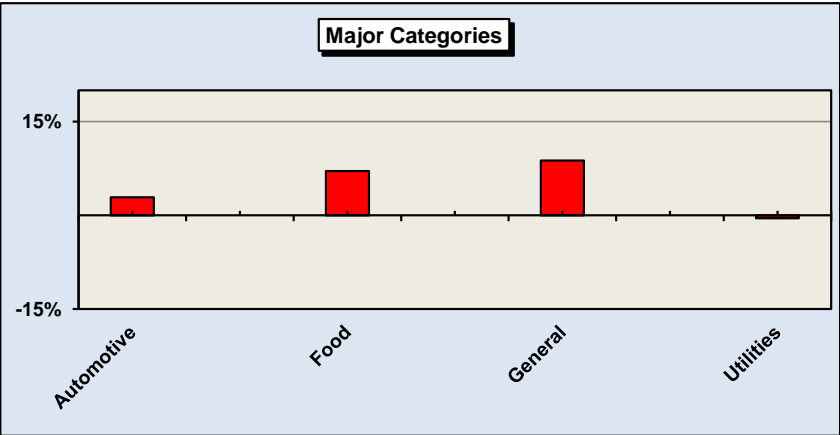
Important note in understanding year-to-year comparative basis within this report:

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.

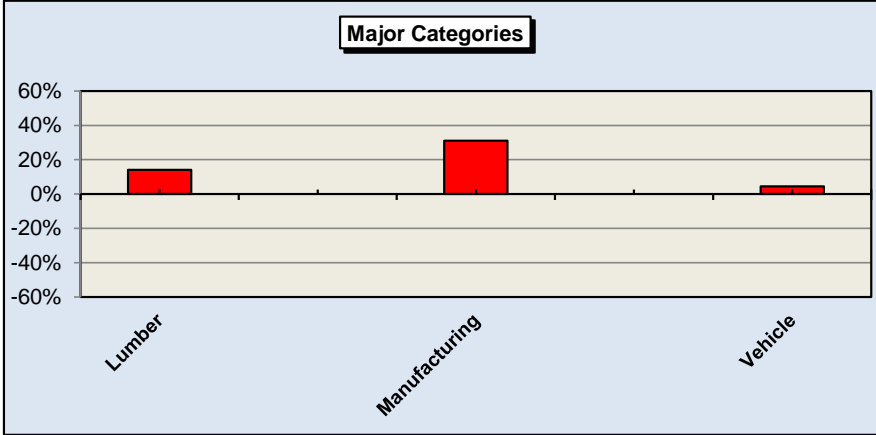
Sales Tax Activity

The *Automotive, Food, and General* showed increases of 2.9%, 7.1%, 8.8% respectively, and *Utilities* showed a decrease of 0.5% when compared to 2016 year to date.



Use Tax Activity

The *Lumber, Manufacturing, and Vehicle* categories showed increases of 14.1%, 31.1%, and 4.5% respectively; when compared to 2016 year to date.



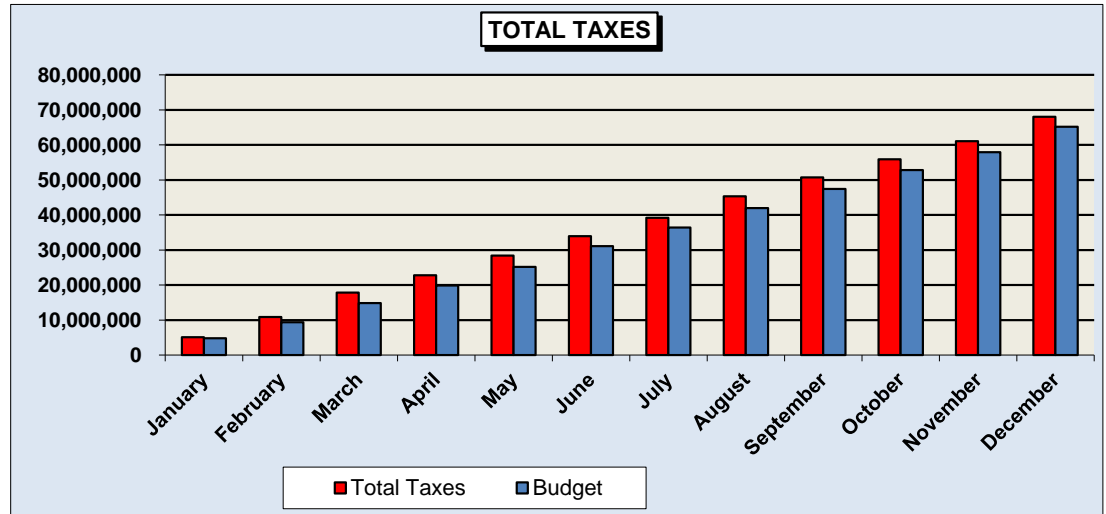
SALES & USE TAX - BUDGET TO ACTUAL

December 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	6,017,993	1,000,900	7,018,892

Total \$ 65,214,404

\$ 55,302,213 12,755,456 68,057,669



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

Revenue Growth Per Fund / Current Year to Previous Year December 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	30,677,787	503,072	31,180,859	32,480,757	1,149,744	33,630,501	5.9%	128.5%	7.9%	4.47%
PIF Fund	-	6,204,559	6,204,559	-	6,639,848	6,639,848	n/a	7.0%	7.0%	-3.72%
Other Funds	19,798,874	4,276,115	24,074,989	21,529,869	4,965,865	26,495,733	8.7%	16.1%	10.1%	5.46%
LURA	379,271	-	379,271	1,291,587	-	1,291,587	240.5%	0.0%	240.5%	237%
All Funds Total	50,855,932	10,983,746	61,839,677	55,302,213	12,755,456	68,057,669	8.7%	16.1%	10.1%	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 twelve 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 twelve months, the PIF increased by 7.0%, 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 10.1%.

LURA

For 2017, an amount of \$1,277,869 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$441,770 has been generated within the URA district. The URA year begins at November 1st. Almost all of the tax received through January went towards the base sales tax. Now that the base is met, 1.73% of the 2% non-earmarked sales tax from the URA district will go to the Village at the Peaks debt service fund to accumulate monies toward repayment of the COP's.

SALES AND USE TAX

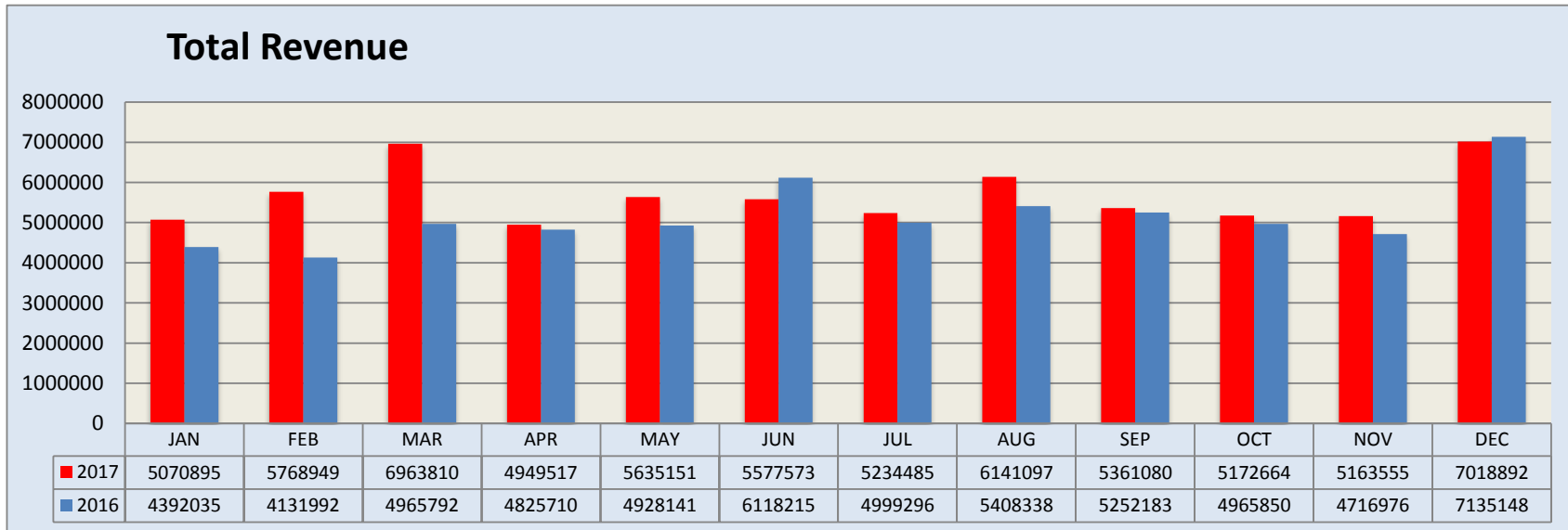
December

2017

ACCOUNT GROUPS

GRAND TOTALS

	December 2017	December 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	10,004	9,589	415	10,004	9,589	415
Net Taxable Sales	185,415,306	170,652,661	8.7 %	1,685,835,182	1,562,342,858	7.9 %
Net Sales Tax	5,817,540	5,549,767	4.8 %	53,833,674	49,372,973	9.0 %
Delinquent Sales Tax	185,885	28,302	-	991,156	1,163,057	-
Use Tax	938,983	1,491,827	(37.1) %	11,712,764	10,816,311	8.3 %
Delinquent Use Tax	61,917	43,945	-	1,042,692	167,433	-
Other Revenue*	14,567	21,307	-	477,382	319,902	-
Total Revenue	7,018,892	7,135,148	(1.6) %	68,057,668	61,839,676	10.1 %



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

	December 2017	December 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	85	77	8	85	77	8
Net Taxable Sales	4,307,441	4,086,646	5.4 %	32,956,778	30,564,884	7.8 %
Net Sales Tax	140,621	130,976	7.4 %	1,068,795	978,436	9.2 %
Delinquent Sales Tax	0	2,462	-	5,526	15,684	-
Use Tax	142	144	(1.4) %	3,027	2,707	11.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	43	205	-	1,328	3,723	-
Total Revenue	140,806	133,787	5.2 %	1,078,676	1,000,550	7.8 %
% of Total Revenue	2.0 %	1.9 %	0.1 %	1.6 %	1.6 %	0.0 %

02000 Automotive

Active Accounts	315	319	(4)	315	319	(4)
Net Taxable Sales	11,797,381	12,580,033	(6.2) %	136,577,790	132,707,563	2.9 %
Net Sales Tax	376,448	408,410	(7.8) %	4,400,303	4,277,086	2.9 %
Delinquent Sales Tax	7,237	1,397	-	34,779	40,600	-
Use Tax	5,732	2,482	130.9 %	39,809	41,341	(3.7) %
Delinquent Use Tax	0	0	-	15,587	0	-
Other Revenue	0	1,462	-	13,447	66,904	-
Total Revenue	389,417	413,751	(5.9) %	4,503,925	4,425,931	1.8 %
% of Total Revenue	5.5 %	5.8 %	(0.3) %	6.6 %	7.2 %	(0.6) %

03000 Food

Active Accounts	569	530	39	569	530	39
Net Taxable Sales	70,177,436	62,662,936	12.0 %	592,428,363	552,438,252	7.2 %
Net Sales Tax	2,209,675	2,034,821	8.6 %	19,037,567	17,780,308	7.1 %
Delinquent Sales Tax	76,917	10,528	-	280,844	199,744	-
Use Tax	9,660	61,552	(84.3) %	156,795	264,893	(40.8) %
Delinquent Use Tax	68	16,622	-	14,468	23,958	-
Other Revenue	0	8,569	-	23,795	44,866	-
Total Revenue	2,296,320	2,132,092	7.7 %	19,513,469	18,313,769	6.6 %
% of Total Revenue	32.7 %	29.9 %	2.8 %	28.7 %	29.6 %	(0.9) %

ACCOUNT GROUPS

04000 Home Furnishings

	December 2017	December 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	252	254	(2)	252	254	(2)
Net Taxable Sales	7,524,880	6,294,293	19.6 %	55,236,040	54,579,227	1.2 %
Net Sales Tax	226,672	204,972	10.6 %	1,726,633	1,600,608	7.9 %
Delinquent Sales Tax	18,666	0	-	57,685	73,051	-
Use Tax	5,538	1,318	320.2 %	26,822	12,347	117.2 %
Delinquent Use Tax	0	0	-	0	(517)	-
Other Revenue	2,687	0	-	9,490	27,715	-
Total Revenue	253,563	206,290	22.9 %	1,820,630	1,713,204	6.3 %
% of Total Revenue	3.6 %	2.9 %	0.7 %	2.7 %	2.8 %	(0.1) %

05000 General

Active Accounts	650	594	56	650	594	56
Net Taxable Sales	40,904,785	37,090,592	10.3 %	309,141,732	284,524,501	8.7 %
Net Sales Tax	1,326,218	1,207,427	9.8 %	10,013,258	9,205,041	8.8 %
Delinquent Sales Tax	8,430	4,429	-	82,510	68,928	-
Use Tax	7,089	8,055	(12.0) %	59,092	137,266	(57.0) %
Delinquent Use Tax	6	0	-	1,187	38,717	-
Other Revenue	0	0	-	21,220	23,420	-
Total Revenue	1,341,743	1,219,911	10.0 %	10,177,267	9,473,372	7.4 %
% of Total Revenue	19.1 %	17.1 %	2.0 %	15.0 %	15.3 %	(0.3) %

06000 Lodging

Active Accounts	23	22	1	23	22	1
Net Taxable Sales	1,172,836	1,153,090	1.7 %	23,466,991	20,137,483	16.5 %
Net Sales Tax	38,220	37,611	1.6 %	765,642	645,431	18.6 %
Delinquent Sales Tax	0	0	-	0	12,344	-
Use Tax	5,108	10,749	(52.5) %	44,180	17,262	155.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	45	-	930	3,423	-
Total Revenue	43,328	48,405	(10.5) %	810,752	678,460	19.5 %
% of Total Revenue	0.6 %	0.7 %	(0.1) %	1.2 %	1.1 %	0.1 %

ACCOUNT GROUPS

07000 Lumber

	December 2017	December 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
Active Accounts	3,370	3,188	182	3,370	3,188	182
Net Taxable Sales	12,901,106	10,809,136	19.4 %	138,599,619	133,608,842	3.7 %
Net Sales Tax	371,317	344,642	7.7 %	4,420,948	4,005,366	10.4 %
Delinquent Sales Tax	49,853	7,669	-	89,404	220,041	-
Use Tax	338,702	879,569	(61.5) %	5,302,173	4,648,696	14.1 %
Delinquent Use Tax	8,769	0	-	13,410	0	-
Other Revenue	10,568	7,714	-	19,944	44,260	-
Total Revenue	779,209	1,239,594	(37.1) %	9,845,879	8,918,363	10.4 %
% of Total Revenue	11.1 %	17.4 %	(6.3) %	14.5 %	14.4 %	0.1 %

08000 Professional

Active Accounts	2,020	1,980	40	2,020	1,980	40
Net Taxable Sales	4,333,279	3,252,370	33.2 %	32,731,029	26,685,911	22.7 %
Net Sales Tax	138,473	103,421	33.9 %	883,063	826,454	6.8 %
Delinquent Sales Tax	0	1,817	-	173,403	27,915	-
Use Tax	56,378	43,909	28.4 %	390,664	404,824	(3.5) %
Delinquent Use Tax	0	27,323	-	780,456	44,225	-
Other Revenue	0	2,352	-	295,372	11,083	-
Total Revenue	194,851	178,822	9.0 %	2,522,958	1,314,501	91.9 %
% of Total Revenue	2.8 %	2.5 %	0.3 %	3.7 %	2.1 %	1.6 %

09000 Public Utility

Active Accounts	328	323	5	328	323	5
Net Taxable Sales	13,701,115	13,708,422	(0.1) %	145,882,412	147,666,753	(1.2) %
Net Sales Tax	432,513	462,013	(6.4) %	4,700,527	4,722,910	(0.5) %
Delinquent Sales Tax	12,470	0	-	51,624	84,856	-
Use Tax	7,970	7,349	8.5 %	92,158	97,761	(5.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	345	-	7,818	15,765	-
Total Revenue	452,953	469,707	(3.6) %	4,852,127	4,921,292	(1.4) %
% of Total Revenue	6.5 %	6.6 %	(0.1) %	7.1 %	8.0 %	(0.9) %

ACCOUNT GROUPS	December 2017	December 2016	INC (DEC)	YTD 2017	YTD 2016	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	2,051	1,968	83	2,051	1,968	83
Net Taxable Sales	15,842,177	16,957,850	(6.6) %	190,906,937	157,135,147	21.5 %
Net Sales Tax	503,893	550,036	(8.4) %	5,975,401	4,656,917	28.3 %
Delinquent Sales Tax	9,825	0	-	197,441	385,878	-
Use Tax	40,207	62,133	(35.3) %	537,759	585,983	(8.2) %
Delinquent Use Tax	0	0	-	147,869	6,279	-
Other Revenue	1,185	310	-	73,053	63,920	-
Total Revenue	555,110	612,479	(9.4) %	6,931,523	5,698,977	21.6 %
% of Total Revenue	7.9 %	8.6 %	(0.7) %	10.2 %	9.2 %	1.0 %

11000 Home Occupations

Active Accounts	129	123	6	129	123	6
Net Taxable Sales	1,384,079	779,256	77.6 %	8,990,682	7,902,224	13.8 %
Net Sales Tax	44,815	25,035	79.0 %	284,505	237,713	19.7 %
Delinquent Sales Tax	0	0	-	3,149	16,510	-
Use Tax	0	436	(100.0) %	71	525	(86.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	84	305	-	3,087	1,711	-
Total Revenue	44,899	25,776	74.2 %	290,812	256,459	13.4 %
% of Total Revenue	0.6 %	0.4 %	0.2 %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

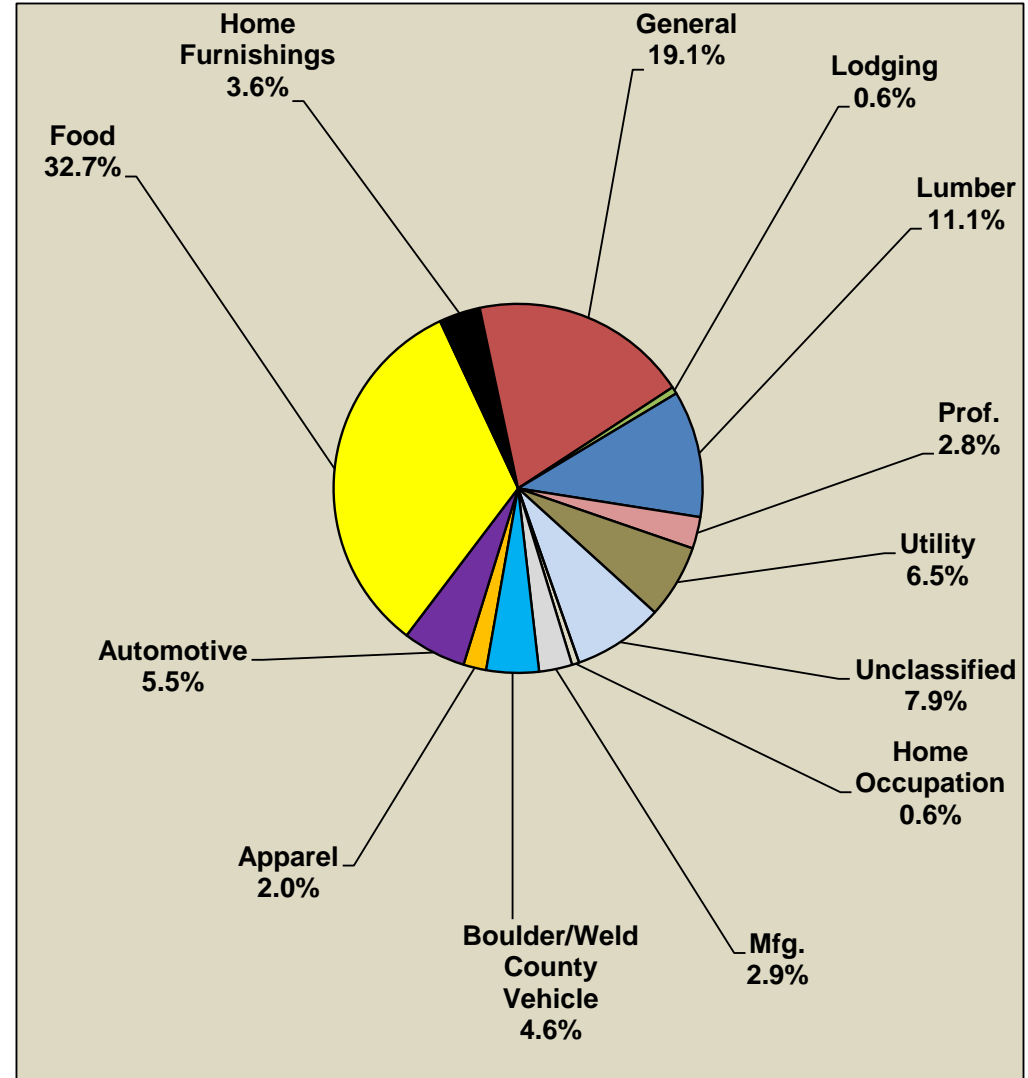
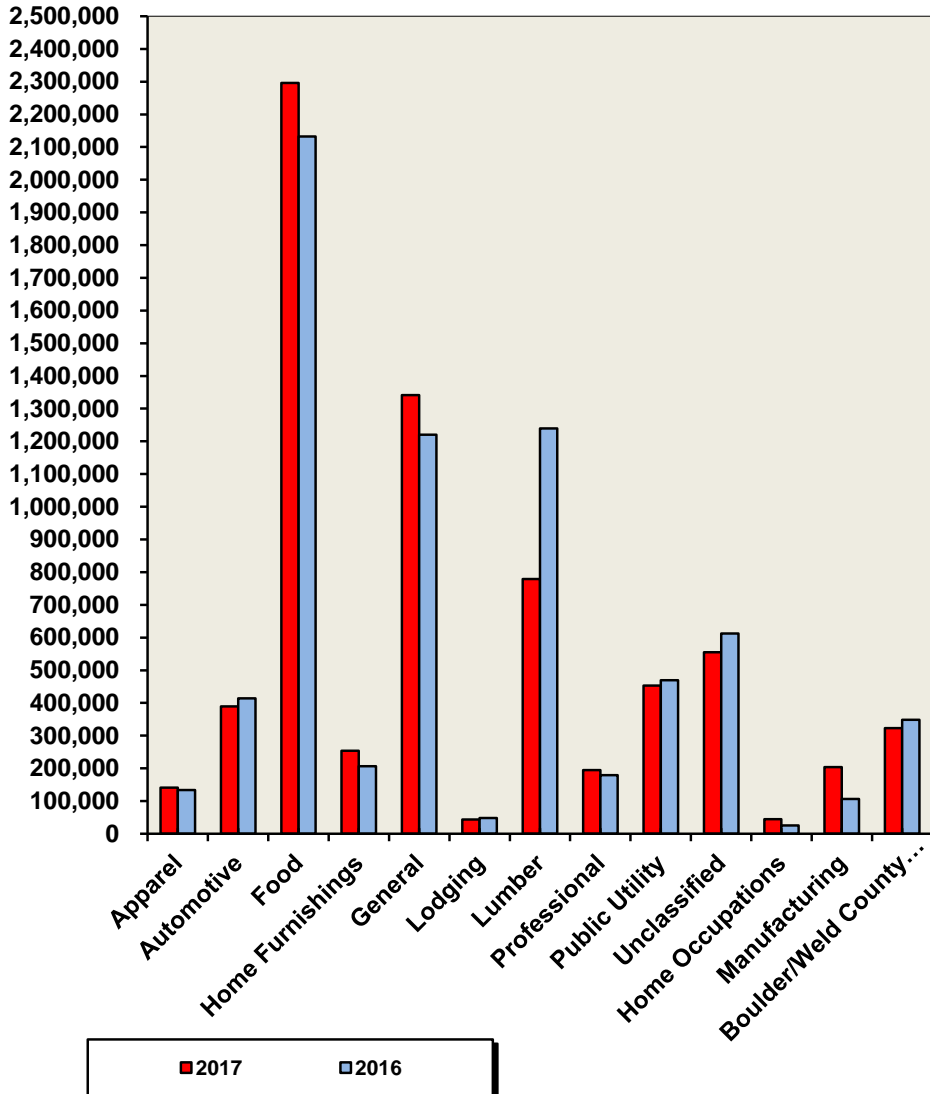
Active Accounts	211	210	1	211	210	1
Net Taxable Sales	1,368,791	1,278,037	7.1 %	18,916,809	14,392,071	31.4 %
Net Sales Tax	8,675	40,403	(78.5) %	557,033	436,703	27.6 %
Delinquent Sales Tax	2,487	0	-	14,790	17,506	-
Use Tax	139,843	65,777	112.6 %	1,226,043	935,076	31.1 %
Delinquent Use Tax	53,074	0	-	69,716	54,771	-
Other Revenue	0	0	-	7,898	13,112	-
Total Revenue	204,079	106,180	92.2 %	1,875,480	1,457,168	28.7 %
% of Total Revenue	2.9 %	1.5 %	1.4 %	2.8 %	2.4 %	0.4 %

00000 Boulder/Weld County Vehicle

Use Tax	322,614	348,354	(7.4) %	3,834,170	3,667,630	4.5 %
% of Total Revenue	4.6 %	4.9 %	(0.3) %	5.6 %	5.9 %	(0.3) %

Net Sales & Use Tax by Industry Type

For The Month Of
December
2017



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

December
2017

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		December 2017	December 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
Apparel 01000	85	Net Taxable Sales	4,307,441	4,086,646	5.4 %	32,956,778	30,564,884	7.8 %
		Total Revenue	140,806	133,787	5.2 %	1,078,676	1,000,550	7.8 %
Automotive 02000	315	Net Taxable Sales	11,797,381	12,580,033	(6.2) %	136,577,790	132,707,563	2.9 %
		Total Revenue	389,417	413,751	(5.9) %	4,503,925	4,425,931	1.8 %
Food 03000	569	Net Taxable Sales	70,177,436	62,662,936	12.0 %	592,428,363	552,438,252	7.2 %
		Total Revenue	2,296,320	2,132,092	7.7 %	19,513,469	18,313,769	6.6 %
Home Furnishings 04000	252	Net Taxable Sales	7,524,880	6,294,293	19.6 %	55,236,040	54,579,227	1.2 %
		Total Revenue	253,563	206,290	22.9 %	1,820,630	1,713,204	6.3 %
General 05000	650	Net Taxable Sales	40,904,785	37,090,592	10.3 %	309,141,732	284,524,501	8.7 %
		Total Revenue	1,341,743	1,219,911	10.0 %	10,177,267	9,473,372	7.4 %
Lodging 06000	23	Net Taxable Sales	1,172,836	1,153,090	1.7 %	23,466,991	20,137,483	16.5 %
		Total Revenue	43,328	48,405	(10.5) %	810,752	678,460	19.5 %
Lumber 07000	3,370	Net Taxable Sales	12,901,106	10,809,136	19.4 %	138,599,619	133,608,842	3.7 %
		Total Revenue	779,209	1,239,594	(37.1) %	9,845,879	8,918,363	10.4 %
Professional 08000	2,020	Net Taxable Sales	4,333,279	3,252,370	33.2 %	32,731,029	26,685,911	22.7 %
		Total Revenue	194,851	178,822	9.0 %	2,522,958	1,314,501	91.9 %
Public Utility 09000	328	Net Taxable Sales	13,701,115	13,708,422	(0.1) %	145,882,412	147,666,753	(1.2) %
		Total Revenue	452,953	469,707	(3.6) %	4,852,127	4,921,292	(1.4) %
Unclassified 10000	2,051	Net Taxable Sales	15,842,177	16,957,850	(6.6) %	190,906,937	157,135,147	21.5 %
		Total Revenue	555,110	612,479	(9.4) %	6,931,523	5,698,977	21.6 %
Home Occupations 11000	129	Net Taxable Sales	1,384,079	779,256	77.6 %	8,990,682	7,902,224	13.8 %
		Total Revenue	44,899	25,776	74.2 %	290,812	256,459	13.4 %
Manufacturing 12000	211	Net Taxable Sales	1,368,791	1,278,037	7.1 %	18,916,809	14,392,071	31.4 %
		Total Revenue	204,079	106,180	92.2 %	1,875,480	1,457,168	28.7 %
Boulder/Weld County Vehicle 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	322,614	348,354	(7.4) %	3,834,170	3,667,630	4.5 %
GRAND TOTALS	10,005	Net Taxable Sales	185,415,306	170,652,661	8.7 %	1,685,835,182	1,562,342,858	7.9 %
		Total Revenue	7,018,892	7,135,148	(1.6) %	68,057,668	61,839,676	10.1 %

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

December

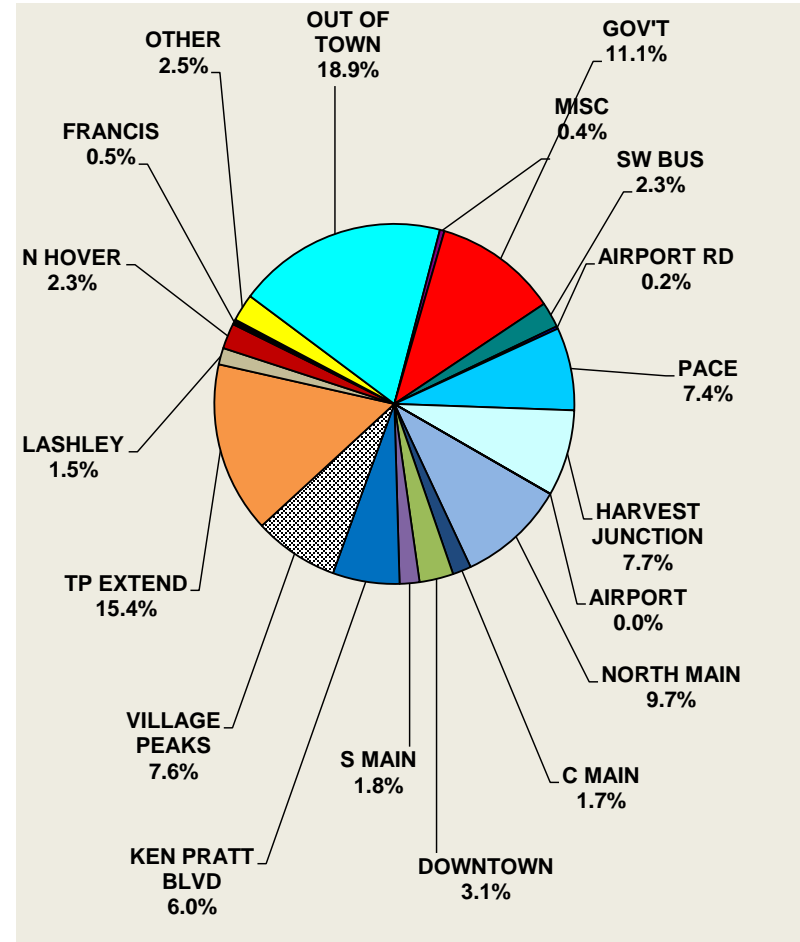
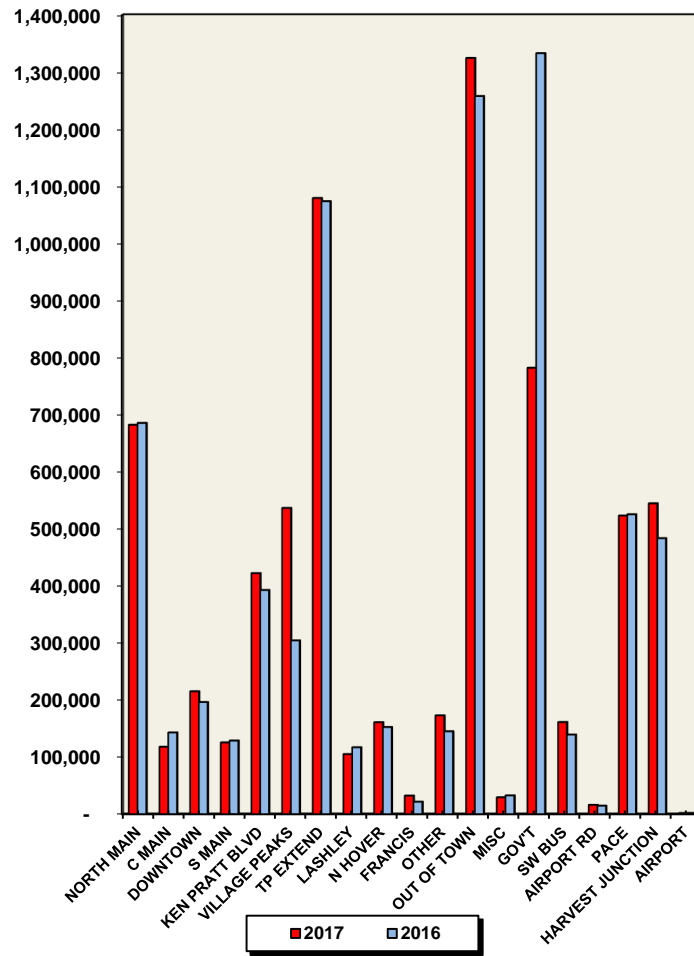
2017

LOCATION		% OF TOTAL	December 2017	December 2016	INCR/ (DECR)	YTD 2017	YTD 2016	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	11.2%	20,723,296	20,814,187	(0.4) %	199,575,586	195,216,018	2.2 %
	Total Revenue	9.7%	681,199	684,459	(0.5) %	6,576,014	6,454,771	1.9 %
CENTRAL MAIN	Net Taxable Sales	1.9%	3,538,853	4,019,907	(12.0) %	46,685,208	47,163,920	(1.0) %
	Total Revenue	1.7%	117,252	142,224	(17.6) %	1,527,567	1,545,538	(1.2) %
DOWNTOWN	Net Taxable Sales	3.5%	6,464,420	5,319,080	21.5 %	65,527,011	59,998,136	9.2 %
	Total Revenue	3.1%	214,109	195,338	9.6 %	2,187,807	2,030,749	7.7 %
SOUTH MAIN	Net Taxable Sales	2.0%	3,793,799	3,838,349	(1.2) %	43,779,009	39,610,135	10.5 %
	Total Revenue	1.8%	124,856	128,062	(2.5) %	1,464,682	1,442,630	1.5 %
KEN PRATT BOULEVARD	Net Taxable Sales	6.8%	12,661,272	11,909,935	6.3 %	123,112,889	119,570,382	3.0 %
	Total Revenue	6.0%	421,192	391,585	7.6 %	4,130,237	4,031,704	2.4 %
VILLAGE AT THE PEAKS	Net Taxable Sales	8.8%	16,228,915	7,708,402	110.5 %	103,087,209	50,781,290	103.0 %
	Total Revenue	7.6%	535,444	303,274	76.6 %	3,399,858	1,737,730	95.6 %
TW PKS SQ EXTENDED	Net Taxable Sales	17.7%	32,730,004	32,625,099	0.3 %	286,206,834	294,351,521	(2.8) %
	Total Revenue	15.4%	1,078,680	1,073,071	0.5 %	9,562,554	9,640,843	(0.8) %
LASHLEY	Net Taxable Sales	1.7%	3,122,800	3,170,086	(1.5) %	35,458,571	35,439,168	0.1 %
	Total Revenue	1.5%	104,437	116,362	(10.2) %	1,185,416	1,198,437	(1.1) %
NORTH HOVER	Net Taxable Sales	2.6%	4,908,713	4,606,860	6.6 %	36,855,283	35,865,338	2.8 %
	Total Revenue	2.3%	160,160	151,720	5.6 %	1,216,578	1,177,302	3.3 %
FRANCIS	Net Taxable Sales	0.5%	975,772	628,210	55.3 %	8,431,354	7,703,240	9.5 %
	Total Revenue	0.5%	31,973	21,251	50.5 %	279,937	251,195	11.4 %
ALL OTHERS	Net Taxable Sales	1.7%	3,095,146	2,749,723	12.6 %	43,255,977	37,906,841	14.1 %
	Total Revenue	2.5%	172,099	144,297	19.3 %	3,081,245	1,898,663	62.3 %
OUT OF TOWN *	Net Taxable Sales	20.0%	37,117,458	35,169,232	5.5 %	337,338,457	291,934,350	15.6 %
	Total Revenue	18.9%	1,324,130	1,257,404	5.3 %	11,539,291	9,969,666	15.7 %
MISCELLANEOUS	Net Taxable Sales	0.4%	791,378	873,705	(9.4) %	3,928,222	4,799,765	(18.2) %
	Total Revenue	0.4%	29,026	32,300	(10.1) %	129,275	173,322	(25.4) %
CITY, BLDR CO	Net Taxable Sales	2.5%	4,614,000	4,422,904	4.3 %	57,469,273	54,625,710	5.2 %
	Total Revenue	11.1%	781,088	1,332,517	(41.4) %	10,894,305	9,956,968	9.4 %
SW BUSINESS	Net Taxable Sales	1.1%	2,125,301	1,780,442	19.4 %	31,991,290	26,465,588	20.9 %
	Total Revenue	2.3%	160,385	138,576	15.7 %	2,094,865	1,852,725	13.1 %
AIRPORT ROAD	Net Taxable Sales	0.3%	476,137	439,820	8.3 %	5,059,444	5,381,341	(6.0) %
	Total Revenue	0.2%	15,785	14,391	9.7 %	165,197	180,353	(8.4) %
PACE	Net Taxable Sales	8.6%	15,893,577	15,899,860	(0.0) %	125,467,918	122,458,862	2.5 %
	Total Revenue	7.4%	522,133	524,311	(0.4) %	4,217,106	4,122,016	2.3 %
HARVEST JUNCTION	Net Taxable Sales	8.7%	16,125,808	14,654,658	10.0 %	132,174,966	129,016,583	2.4 %
	Total Revenue	7.7%	543,522	482,427	12.7 %	4,359,640	4,143,993	5.2 %
AIRPORT	Net Taxable Sales	0.0%	28,657	22,202	29.1 %	430,681	624,670	(31.1) %
	Total Revenue	0.0%	1,422	1,579	(9.9) %	46,094	31,071	48.4 %
TOTALS	Net Taxable Sales	100%	185,415,306	170,652,661	8.7 %	1,685,835,182	1,558,912,858	8.1 %
	Total Revenue	100%	7,018,892	7,135,148	(1.6) %	68,057,668	61,839,676	10.1 %

* Adjustments made to better reflect Net Taxable Sales and Total Revenue for geographic locations.

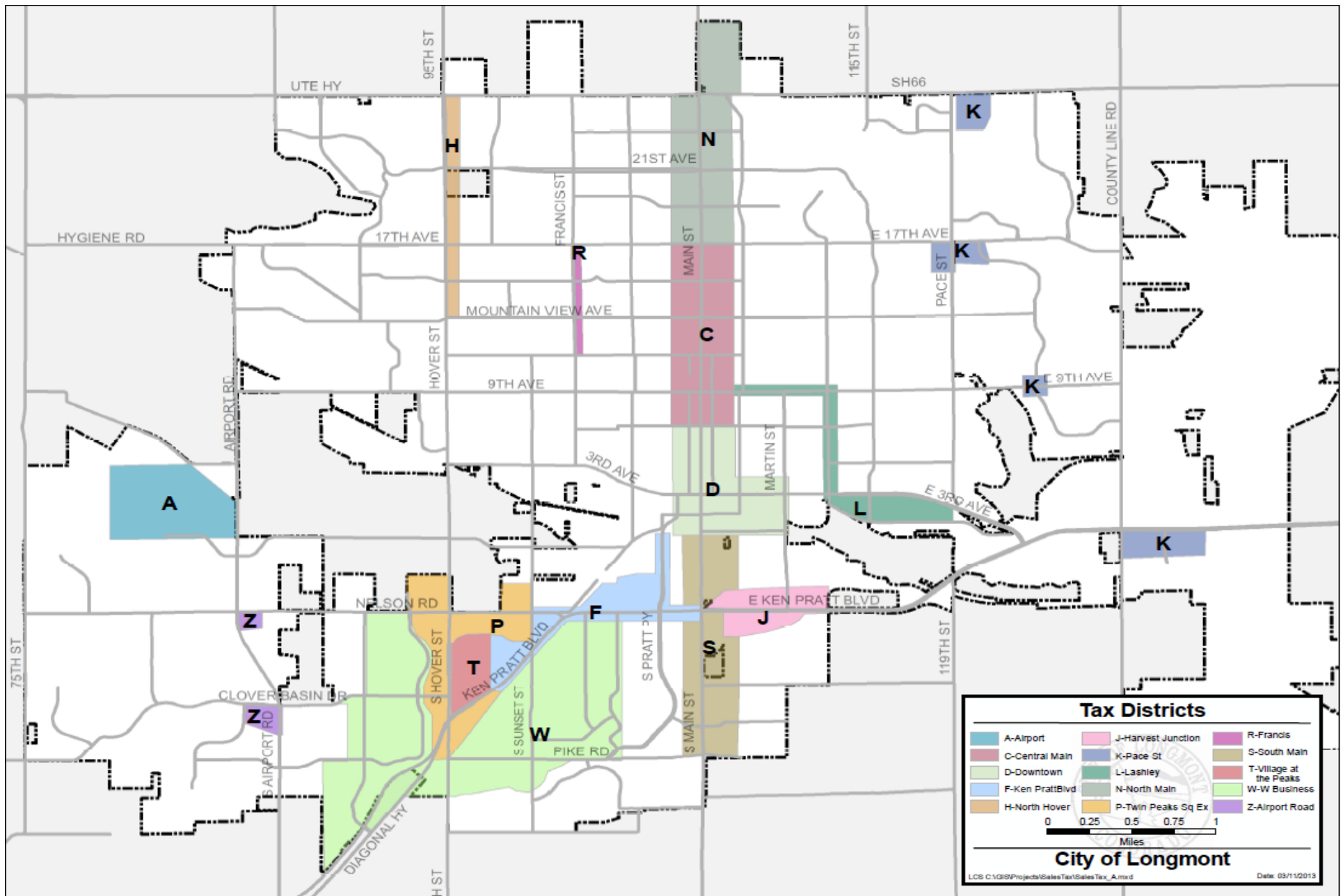
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
December
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

December

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	37,157	10.2 %	33,731	383,254	17.0 %	327,510
November	25,981	13.0 %	22,986	409,235	16.8 %	350,497
December	20,106	4.5 %	19,235	429,341	16.1 %	369,732
Total	\$ 429,341	16.1 %	\$ 369,732			

* Note - April 2017 lodger tax has been updated.