

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

February 2018

SUMMARY

Taxable Transactions This Month	\$ 140,652,359
Compared to Last Year	167,781,783
Percentage change:	-16.2%

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

February 2018

New Public Safety Tax In 2018

Longmont voters approved a new Public Safety Sales and Use Tax in November of 2017, increasing the City's rate from 3.275% to 3.53% effective January 1, 2018. This report reflects that tax rate change. Longmont businesses collected that tax rate in January and remitted those collected taxes to the City beginning in February 2018.

Report Format Changed to Accommodate Tax Rate Change

Due to the Public Safety Tax, changes have been made to this report format to allow meaningful year-to-year comparative analysis. Previous reports compared tax collections to prior year. The rate change precludes a simple year to year comparison of collections, so this report now shows three perspectives: actual revenue comparison, net taxable transactions, and normalized revenue. It is advisable to select which perspective best fits your needs and seek that perspective throughout the report, as alternating perspectives makes understanding more difficult.

The budget to actual comparison, on page 3, reports sales and use tax collections at the full 3.53% tax rate.

The analysis by industry type, beginning on page 6, has been modified. Note, the two shaded lines within each category that reflect tax collections, exclusive of the increase to the Public Safety Tax. This presentation allows an alternative perspective using the prior year's tax rate as a basis of comparison for each category. The comparison of Net Taxable Sales and Use Taxable Transactions can be found within the individual categories as well. Differences between the rate of growth in taxable transactions and the rate of growth in total revenue can be caused by large audit revenue which appear in "Other Revenue".

The geographic analysis, beginning on page 14, uses the "Normalized" calculation for comparative purposes.

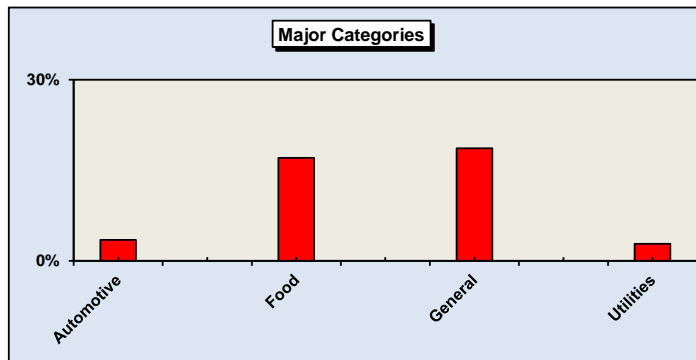
Overview

Month of February: Total taxable transactions for the month of February are down by 16.2% compared to last year.

Year to Date: Total taxable transactions for the first two months are down by 8.8% compared to last year. The net taxable sales component is up by 2.8% while the use tax transaction component has decreased by 41.0%.

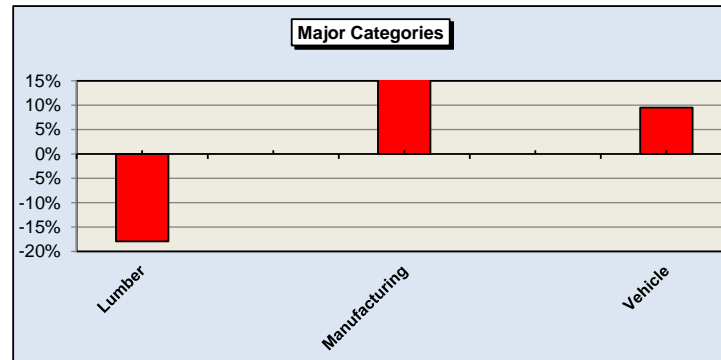
Sales Tax Activity

The *Automotive*, *Food*, *General*, and *Utilities* showed increases of 3.5%, 17.0%, 18.6%, and 2.8% respectively, when compared to 2017 year to date.



Use Tax Activity

The *Lumber* category showed a decrease of 17.9%, and *Manufacturing* and *Vehicle* categories showed increases of 51.5% and 9.5% respectively; when compared to 2017 year to date.

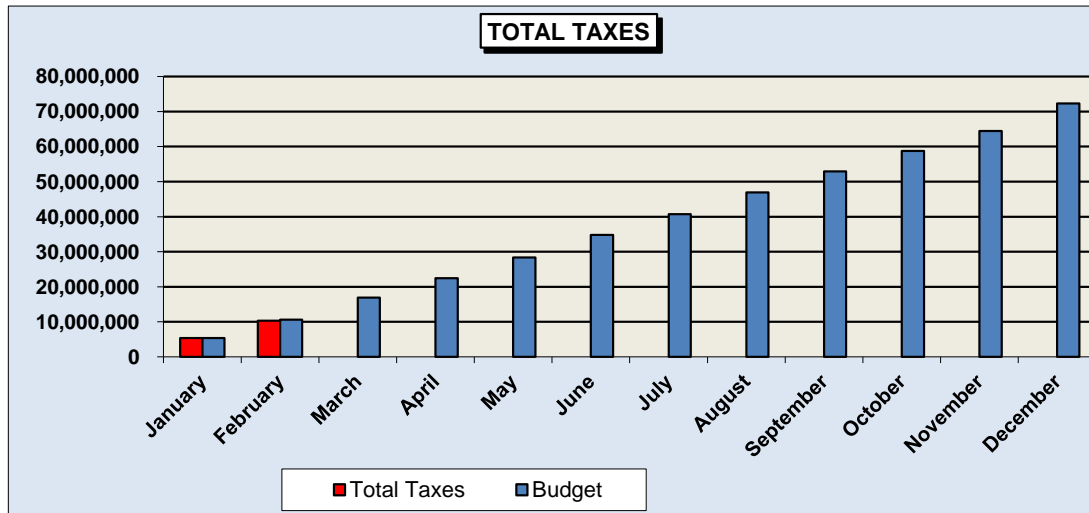


SALES & USE TAX - BUDGET TO ACTUAL

February
2018

	Sales & Use 2018 BUDGET	Cumulative Sales & Use 2018 BUDGET	Cumulative % of 2018 Budget	Sales Tax 2018 ACTUAL	Use Tax 2018 ACTUAL	Total 2018 ACTUAL
January	5,334,821	5,334,821	7.4	4,484,493	911,028	5,395,521
February	5,277,469	10,612,290	14.7	4,090,771	858,898	4,949,669
March	6,324,826	16,937,116	23.4			-
April	5,493,051	22,430,167	31.0			-
May	5,931,356	28,361,523	39.2			-
June	6,468,097	34,829,620	48.2			-
July	5,864,992	40,694,612	56.3			-
August	6,249,041	46,943,653	64.9			-
September	5,950,443	52,894,096	73.1			-
October	5,898,659	58,792,756	81.3			-
November	5,658,006	64,450,761	89.1			-
December	7,859,440	72,310,201	100.0			-

Total	<u>\$ 72,310,201</u>	<u>\$ 8,575,264</u>	<u>1,769,926</u>	<u>10,345,190</u>
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NET TAXABLE TRANSACTIONS CURRENT TO PREVIOUS YEAR

**February
2018**

	Net Taxable Transasactions 2017	Net Taxable Transasactions 2018	Increase / (Decrease) 17 TO 18	Cumulative Increase / (Decrease) 17 TO 18
January	\$ 154,044,338	\$ 152,989,314	-0.7%	-0.7%
February	\$ 167,781,783	140,652,359	-16.2%	-8.8%
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total	\$ 321,826,121	\$ 293,641,673		

**Revenue Growth Per Fund / Current Year to Previous Year
February 2018**

	2017 YTD Sales Tax	2017 YTD Use Tax	2017 YTD Total	2018 YTD Sales Tax	2018 YTD Use Tax	2018 YTD Total	Sales Tax % Change 2017-2018	Use Tax % Change 2017-2018	Total % Change 2017-2018	% Change needed to reach budget
General Fund	4,802,946	250,712	5,053,658	4,084,153	852,372	4,936,525	-15.0%	240.0%	-2.3%	3.07%
PIF Fund	-	1,447,880	1,447,880	720,733	150,419	871,151	n/a	-89.6%	-39.8%	-8.14%
Streets Fund	1,845,439	636,972	2,482,411	1,821,940	376,047	2,197,987	-1.3%	-41.0%	-11.5%	-1.30%
Open Space	492,119	169,859	661,979	485,851	100,279	586,130	-1.3%	-41.0%	-11.5%	-1.30%
Public Safety	799,682	276,021	1,075,703	1,408,967	290,809	1,699,776	76.2%	5.4%	58.0%	73.28%
LURA	118,213	-	118,213	53,621	-	53,621	-54.6%	0.0%	-54.6%	-72%
All Funds Total	8,058,399	2,781,445	10,839,844	8,575,264	1,769,926	10,345,190	6.4%	-36.4%	-4.6%	6.25%
Budgeted Increase							8.01%	-1.40%	6.25%	

General Fund

For 2017, 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 14.76% of the use tax to the General Fund. For 2018, the allocation of both the sales tax and the use tax to the General Fund is 85%. The result after two months is that the General Fund share of revenue both for the sales and use tax is down by 2.3%. The increase needed to reach the 2018 budget is 3.07%

Public Improvement Fund

For 2017, the City's financial policy allocated 85.24% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2018 the allocation of both the sales tax and the use tax changed to 15.0%. After two months, the PIF decreased by 39.8%, which is below the 8.14% decrease needed to reach budget.

Streets Fund

The Street Fund portion of the total sales and use tax rate is 0.75%. After two months, the Street Fund decreased by 11.5% which is below the 1.30% decrease needed to reach budget.

Open Space

The Open Space Fund portion of the total sales and use tax rates is 0.20%. After two months, the Open Space Fund decreased by 11.5% which is below the 1.30% decrease needed to reach budget.

Public Safety

The Public Safety Fund portion of the total sales and use tax increased from 0.325% in 2017 to 0.58% in 2018. After two months, Public Safety increased by 58.0%, below the 73.28% need to reach budget for 2018.

LURA

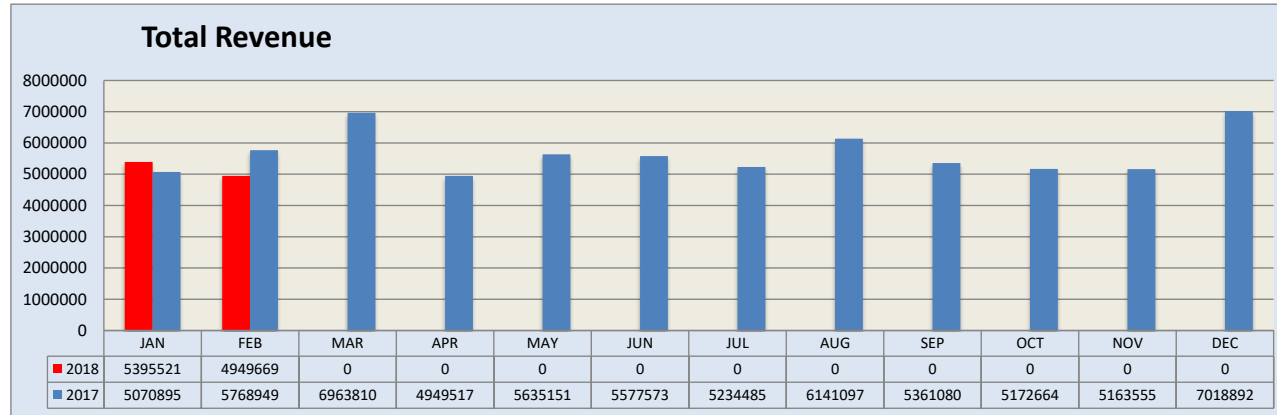
For 2018, an amount of \$359,844 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$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, .35% of the 2.0% non-earmarked sales tax from the URA district will go to the Village at the Peaks debt service fund to accumulate monies toward repayment of the COP's.

SALES AND USE TAX

ACCOUNT GROUPS

GRAND TOTALS

	February 2018	February 2017	INC (DEC)	2018 YTD 2018	2017 YTD 2017	INC (DEC)
Active Accounts	10,075	9,439	636	10,075	9,439	636
Net Taxable Sales	116,320,971	117,899,829	(1.3) %	243,502,126	236,896,472	2.8 %
Net Sales Tax	4,029,264	3,630,480	11.0 %	8,396,649	7,401,909	13.4 %
Net Sales Tax W/O New Public Safety	3,738,198	3,630,480	3.0 %	7,790,092	7,401,909	5.2 %
Delinquent Sales Tax	54,339	204,451	-	144,657	309,337	-
Use Taxable Transactions	24,331,388	49,881,954	(51.2) %	50,139,547	84,929,649	(41.0) %
Use Tax	853,029	848,022	0.6 %	1,752,993	1,864,634	(6.0) %
Use Tax W/O New Public Safety	791,408	848,022	(6.7) %	1,626,360	1,864,634	(12.8) %
Delinquent Use Tax	5,869	785,612	-	16,933	916,812	-
Other Revenue*	7,168	300,384	-	33,958	347,152	-
Total Revenue	4,949,669	5,768,949	(14.2) %	10,345,190	10,839,844	(4.6) %
Total Normalized Revenue	4,592,115	5,768,949	(20.4) %	9,597,874	10,839,844	(11.5) %



NOTES: In order to normalize comparisons to the prior year, the shaded lines have been added to this report. The added lines exclude the new Public Safety Tax.

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

February

2018

ACCOUNT GROUPS

	February 2018	February 2017	INC (DEC)	YTD 2018	YTD 2017	INC (DEC)
<u>01000 Apparel</u>						
Active Accounts	84	76	8	84	76	8
Net Taxable Sales	2,165,604	1,931,212	12.1 %	4,355,024	3,636,185	19.8 %
Net Sales Tax	73,788	62,132	18.8 %	150,512	116,673	29.0 %
Net Sales Tax W/O New Public Safety	68,458	62,132	10.2 %	139,639	116,673	19.7 %
Delinquent Sales Tax	1,058	747	-	1,058	1,691	-
Use Taxable Transactions	1,898	4,305	(55.9) %	8,697	7,420	17.2 %
Use Tax	67	141	(52.5) %	307	243	26.3 %
Use Tax W/O New Public Safety	62	141	(55.9) %	285	243	17.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	23	-	0	267	-
Total Revenue	74,913	63,043	18.8 %	151,877	118,874	27.8 %
Total Normalized Revenue	69,501	63,043	10.2 %	140,906	118,874	18.5 %
% of Total Revenue	1.5 %	1.1 %	0.4 %	1.5 %	1.1 %	0.4 %

02000 Automotive

Active Accounts	314	320	(6)	314	320	(6)
Net Taxable Sales	9,477,064	10,385,089	(8.7) %	19,990,038	20,561,693	(2.8) %
Net Sales Tax	330,133	327,847	0.7 %	679,417	656,705	3.5 %
Net Sales Tax W/O New Public Safety	306,285	327,847	(6.6) %	630,337	656,705	(4.0) %
Delinquent Sales Tax	2,457	9,357	-	19,438	10,754	-
Use Taxable Transactions	66,317	513,863	(87.1) %	148,754	550,382	(73.0) %
Use Tax	2,341	2,143	9.2 %	5,222	3,339	56.4 %
Use Tax W/O New Public Safety	2,172	2,143	1.3 %	4,845	3,339	45.1 %
Delinquent Use Tax	0	14,686	-	29	14,686	-
Other Revenue	1,610	3,612	-	10,828	5,151	-
Total Revenue	336,541	357,645	(5.9) %	714,934	690,635	3.5 %
Total Normalized Revenue	312,230	357,645	(12.7) %	663,289	690,635	(4.0) %
% of Total Revenue	6.8 %	6.2 %	0.6 %	6.9 %	6.4 %	0.5 %

Use Taxable Transactions

03000 Food

Active Accounts	578	527	51	578	527	51
Net Taxable Sales	44,647,379	43,015,516	3.8 %	92,686,992	85,515,370	8.4 %
Net Sales Tax	1,556,295	1,379,586	12.8 %	3,223,819	2,754,301	17.0 %
Net Sales Tax W/O New Public Safety	1,443,871	1,379,586	4.7 %	2,990,937	2,754,301	8.6 %
Delinquent Sales Tax	13,327	24,123	-	34,560	36,650	-
Use Taxable Transactions	376,487	1,281,924	(70.6) %	685,014	1,678,260	(59.2) %
Use Tax	13,284	30,539	(56.5) %	24,175	43,519	(44.4) %
Use Tax W/O New Public Safety	12,324	30,539	(59.6) %	22,429	43,519	(48.5) %
Delinquent Use Tax	6	11,444	-	6	11,444	-
Other Revenue	0	1,941	-	1,082	4,600	-
Total Revenue	1,582,912	1,447,633	9.3 %	3,283,642	2,850,514	15.2 %
Total Normalized Revenue	1,468,566	1,447,633	1.4 %	3,046,438	2,850,514	6.9 %
% of Total Revenue	32.0 %	25.1 %	6.9 %	31.7 %	26.3 %	5.4 %

SALES AND USE TAX

February

2018

ACCOUNT GROUPS	February 2018	February 2017	INC (DEC)	YTD 2018	YTD 2017	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	253	251	2	253	251	2
Net Taxable Sales	3,831,776	3,817,829	0.4 %	8,194,675	7,691,357	6.5 %
Net Sales Tax	129,578	118,258	9.6 %	276,879	236,670	17.0 %
Net Sales Tax W/O New Public Safety	120,218	118,258	1.7 %	256,878	236,670	8.5 %
Delinquent Sales Tax	4,688	5,807	-	10,005	13,343	-
Use Taxable Transactions	38,924	15,847	145.6 %	74,306	421,405	(82.4) %
Use Tax	1,374	519	164.7 %	2,392	13,801	(82.7) %
Use Tax W/O New Public Safety	1,275	519	145.6 %	2,219	13,801	(83.9) %
Delinquent Use Tax	0	0	-	231	0	-
Other Revenue	326	3,278	-	1,420	3,805	-
Total Revenue	135,966	127,862	6.3 %	290,927	267,619	8.7 %
Total Normalized Revenue	126,144	127,862	(1.3) %	269,911	267,619	0.9 %
% of Total Revenue	2.7 %	2.2 %	0.5 %	2.8 %	2.5 %	0.3 %

05000 General

Active Accounts	659	609	50	659	609	50
Net Taxable Sales	21,576,891	20,323,004	6.2 %	44,369,616	40,480,752	9.6 %
Net Sales Tax	748,955	657,907	13.8 %	1,548,829	1,305,554	18.6 %
Net Sales Tax W/O New Public Safety	694,852	657,907	5.6 %	1,436,945	1,305,554	10.1 %
Delinquent Sales Tax	10,028	3,008	-	10,028	13,443	-
Use Taxable Transactions	140,708	90,931	54.7 %	258,385	267,359	(3.4) %
Use Tax	4,941	2,978	65.9 %	9,095	8,756	3.9 %
Use Tax W/O New Public Safety	4,584	2,978	53.9 %	8,438	8,756	(3.6) %
Delinquent Use Tax	26	0	-	26	0	-
Other Revenue	1,784	0	-	1,784	10,058	-
Total Revenue	765,734	663,893	15.3 %	1,569,762	1,337,811	17.3 %
Total Normalized Revenue	710,419	663,893	7.0 %	1,456,366	1,337,811	8.9 %
% of Total Revenue	15.5 %	11.5 %	4.0 %	15.2 %	12.3 %	2.9 %

06000 Lodging

Active Accounts	24	21	3	24	21	3
Net Taxable Sales	1,382,955	1,188,363	16.4 %	2,625,510	2,308,753	13.7 %
Net Sales Tax	48,513	38,774	25.1 %	91,245	75,292	21.2 %
Net Sales Tax W/O New Public Safety	45,009	38,774	16.1 %	84,654	75,292	12.4 %
Delinquent Sales Tax	0	0	-	617	0	-
Use Taxable Transactions	280,793	13,069	2,048.6 %	286,374	31,084	821.3 %
Use Tax	9,912	428	2,215.9 %	10,109	1,018	893.0 %
Use Tax W/O New Public Safety	9,196	428	2,048.6 %	9,379	1,018	821.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	275	79	-	275	719	-
Total Revenue	58,700	39,281	49.4 %	102,246	77,029	32.7 %
Total Normalized Revenue	54,460	39,281	38.6 %	94,860	77,029	23.1 %
% of Total Revenue	1.2 %	0.7 %	0.5 %	1.0 %	0.7 %	0.3 %

SALES AND USE TAX

February

2018

ACCOUNT GROUPS

	February 2018	February 2017	INC (DEC)	YTD 2018	YTD 2017	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	3,403	3,071	332	3,403	3,071	332
Net Taxable Sales	8,110,238	7,977,063	1.7 %	17,161,592	17,005,849	0.9 %
Net Sales Tax	284,430	257,716	10.4 %	597,992	528,309	13.2 %
Net Sales Tax W/O New Public Safety	263,883	257,716	2.4 %	554,794	528,309	5.0 %
Delinquent Sales Tax	955	2,058	-	4,636	26,345	-
Use Taxable Transactions	8,571,303	12,065,771	(29.0) %	21,908,555	28,843,908	(24.0) %
Use Tax	302,567	395,154	(23.4) %	773,372	942,307	(17.9) %
Use Tax W/O New Public Safety	280,710	395,154	(29.0) %	717,505	942,307	(23.9) %
Delinquent Use Tax	0	0	-	0	2,331	-
Other Revenue	1,723	1,800	-	1,723	2,111	-
Total Revenue	589,675	656,728	(10.2) %	1,377,723	1,501,403	(8.2) %
Total Normalized Revenue	547,078	656,728	(16.7) %	1,278,199	1,501,403	(14.9) %
% of Total Revenue	11.9 %	11.4 %	0.5 %	13.3 %	13.9 %	(0.6) %

08000 Professional

Active Accounts	2,021	1,931	90	2,021	1,931	90
Net Taxable Sales	1,785,788	5,648,866	(68.4) %	3,754,224	7,612,111	(50.7) %
Net Sales Tax	62,189	48,453	28.3 %	128,268	106,256	20.7 %
Net Sales Tax W/O New Public Safety	57,697	48,453	19.1 %	119,002	106,256	12.0 %
Delinquent Sales Tax	0	135,795	-	2,292	139,153	-
Use Taxable Transactions	437,507	24,540,763	(98.2) %	858,385	25,047,878	(96.6) %
Use Tax	10,623	46,087	(77.0) %	20,547	60,783	(66.2) %
Use Tax W/O New Public Safety	9,856	46,087	(78.6) %	19,063	60,783	(68.6) %
Delinquent Use Tax	4,821	757,623	-	9,754	759,535	-
Other Revenue	319	280,606	-	6,704	282,955	-
Total Revenue	77,952	1,268,564	(93.9) %	167,565	1,348,682	(87.6) %
Total Normalized Revenue	72,321	1,268,564	(94.3) %	155,460	1,348,682	(88.5) %
% of Total Revenue	1.6 %	22.0 %	(20.4) %	1.6 %	12.4 %	(10.8) %

09000 Public Utility

Active Accounts	326	323	3	326	323	3
Net Taxable Sales	13,008,810	12,494,342	4.1 %	26,407,819	28,331,717	(6.8) %
Net Sales Tax	440,554	386,273	14.1 %	909,438	884,559	2.8 %
Net Sales Tax W/O New Public Safety	408,729	386,273	5.8 %	843,742	884,559	(4.6) %
Delinquent Sales Tax	16,342	16,782	-	19,074	35,602	-
Use Taxable Transactions	116,317	82,046	41.8 %	238,499	321,099	(25.7) %
Use Tax	4,106	2,687	52.8 %	6,475	10,516	(38.4) %
Use Tax W/O New Public Safety	3,809	2,687	41.8 %	6,007	10,516	(42.9) %
Delinquent Use Tax	0	0	-	1,944	0	-
Other Revenue	343	3,605	-	3,442	3,605	-
Total Revenue	461,345	409,347	12.7 %	940,373	934,282	0.7 %
Total Normalized Revenue	428,018	409,347	4.6 %	872,442	934,282	(6.6) %
% of Total Revenue	9.3 %	7.1 %	2.2 %	9.1 %	8.6 %	0.5 %

SALES AND USE TAX

February

2018

ACCOUNT GROUPS	February 2018	February 2017	INC (DEC)	YTD 2018	YTD 2017	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	2,070	1,980	90	2,070	1,980	90
Net Taxable Sales	8,958,117	7,956,046	12.6 %	20,993,803	18,217,694	15.2 %
Net Sales Tax	308,898	251,464	22.8 %	689,151	559,433	23.2 %
Net Sales Tax W/O New Public Safety	286,584	251,464	14.0 %	639,368	559,433	14.3 %
Delinquent Sales Tax	4,000	6,036	-	41,465	31,074	-
Use Taxable Transactions	1,273,768	1,684,031	(24.4) %	2,077,337	6,132,855	(66.1) %
Use Tax	43,948	53,293	(17.5) %	68,387	72,035	(5.1) %
Use Tax W/O New Public Safety	40,773	53,293	(23.5) %	63,447	72,035	(11.9) %
Delinquent Use Tax	1,016	1,859	-	4,943	128,816	-
Other Revenue	778	4,924	-	6,687	32,970	-
Total Revenue	358,640	317,576	12.9 %	810,633	824,328	(1.7) %
Total Normalized Revenue	332,733	317,576	4.8 %	752,074	824,328	(8.8) %
% of Total Revenue	7.2 %	5.5 %	1.7 %	7.8 %	7.6 %	0.2 %

11000 Home Occupations

Active Accounts	130	120	10	130	120	10
Net Taxable Sales	516,922	649,147	(20.4) %	1,112,452	1,275,120	(12.8) %
Net Sales Tax	17,890	20,936	(14.5) %	38,579	41,109	(6.2) %
Net Sales Tax W/O New Public Safety	16,598	20,936	(20.7) %	35,792	41,109	(12.9) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Taxable Transactions	0	427	(100.0) %	0	641	(100.0) %
Use Tax	0	14	(100.0) %	0	21	(100.0) %
Use Tax W/O Public Safety	0	14	(100.0) %	0	21	(100.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	10	50	-	13	445	-
Total Revenue	17,900	21,000	(14.8) %	38,592	41,575	(7.2) %
Total Normalized Revenue	16,607	21,000	(20.9) %	35,804	41,575	(13.9) %
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

Active Accounts	212	209	3	212	209	3
Net Taxable Sales	859,427	2,513,352	(65.8) %	1,850,381	4,259,871	(56.6) %
Net Sales Tax	28,041	81,134	(65.4) %	62,520	137,048	(54.4) %
Net Sales Tax W/O New Public Safety	26,015	81,134	(67.9) %	58,004	137,048	(57.7) %
Delinquent Sales Tax	1,484	738	-	1,484	1,282	-
Use Taxable Transactions	3,886,204	1,531,786	153.7 %	5,846,346	4,159,908	40.5 %
Use Tax	137,183	50,166	173.5 %	206,376	136,237	51.5 %
Use Tax W/O New Public Safety	127,273	50,166	153.7 %	191,468	136,237	40.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	466	-	0	466	-
Total Revenue	166,708	132,504	25.8 %	270,380	275,033	(1.7) %
Total Normalized Revenue	154,665	132,504	16.7 %	250,848	275,033	(8.8) %
% of Total Revenue	3.4 %	2.3 %	1.1 %	2.6 %	2.5 %	0.1 %

00000 Boulder/Weld County Vehicle

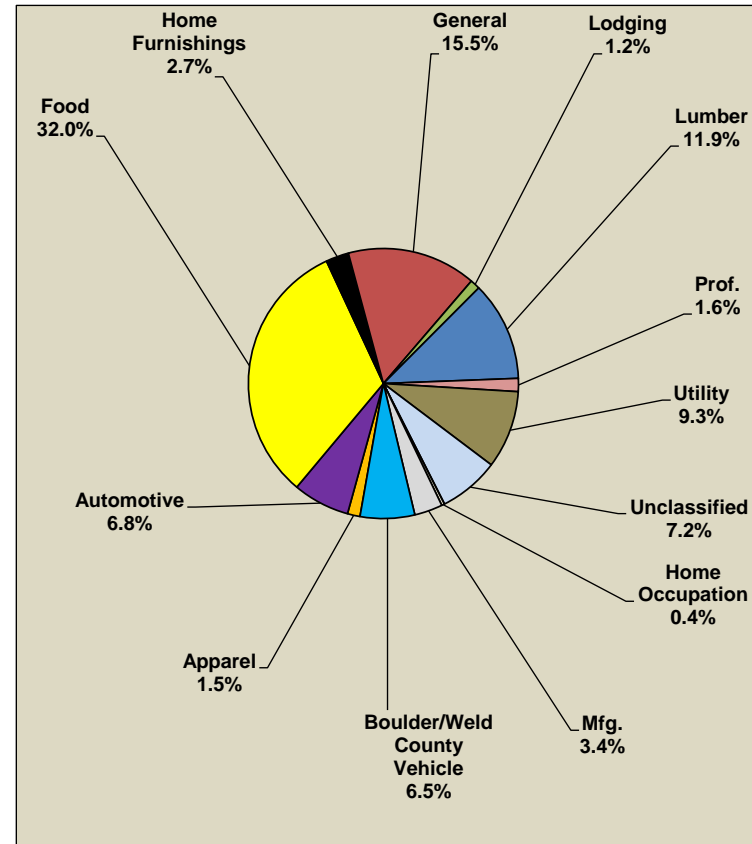
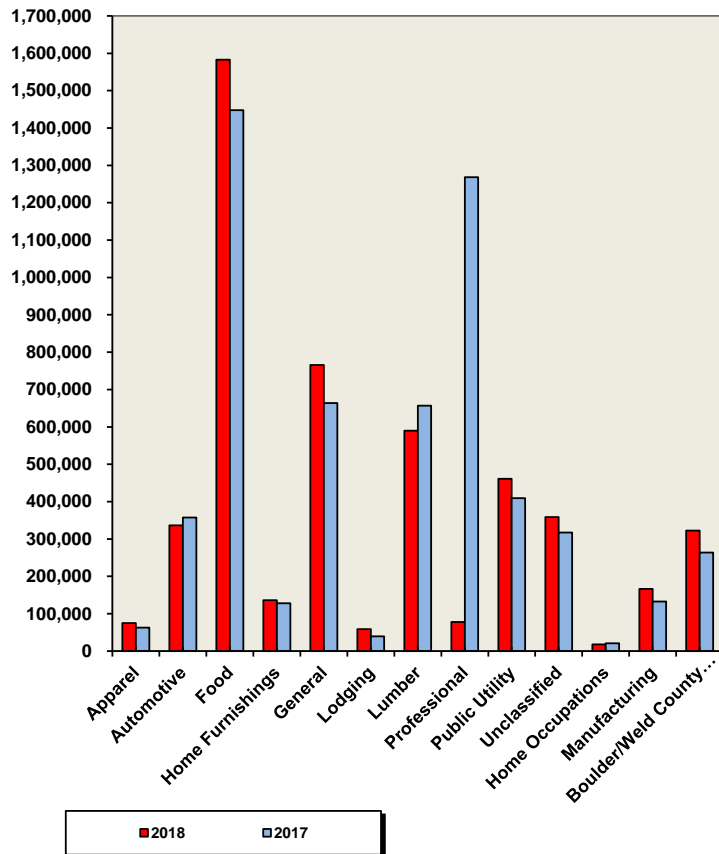
Use Taxable Transactions	9,141,161	8,057,191	13.5 %	17,748,895	17,467,450	1.6 %
Use Tax	322,683	263,873	22.3 %	626,536	572,059	9.5 %
Use Tax W/O New Public Safety	299,373	263,873	13.5 %	581,276	572,059	1.6 %
% of Total Revenue	6.5 %	4.6 %	1.9 %	6.1 %	5.3 %	0.8 %

Net Sales & Use Tax by Industry Type

For The Month Of

February

2018



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

February
2018

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		February 2018	February 2017	INCR/ (DECR)	YTD 2018	YTD 2017	INCR/ (DECR)
Apparel 01000	84	Normalized Revenue	69,501	63,043	10.2 %	140,906	118,874	18.5 %
		Total Revenue	74,913	63,043	18.8 %	151,877	118,874	27.8 %
Automotive 02000	314	Normalized Revenue	312,230	357,645	(12.7) %	663,289	690,635	(4.0) %
		Total Revenue	336,541	357,645	(5.9) %	714,934	690,635	3.5 %
Food 03000	578	Normalized Revenue	1,468,566	1,447,633	1.4 %	3,046,438	2,850,514	6.9 %
		Total Revenue	1,582,912	1,447,633	9.3 %	3,283,642	2,850,514	15.2 %
Home Furnishings 04000	253	Normalized Revenue	126,144	127,862	(1.3) %	269,911	267,619	0.9 %
		Total Revenue	135,966	127,862	6.3 %	290,927	267,619	8.7 %
General 05000	659	Normalized Revenue	710,419	663,893	7 %	1,456,366	1,337,811	8.9 %
		Total Revenue	765,734	663,893	15.3 %	1,569,762	1,337,811	17.3 %
Lodging 06000	24	Normalized Revenue	54,460	39,281	38.6 %	94,860	77,029	23.1 %
		Total Revenue	58,700	39,281	49.4 %	102,246	77,029	32.7 %
Lumber 07000	3,403	Normalized Revenue	547,078	656,728	(16.7) %	1,278,199	1,501,403	(14.9) %
		Total Revenue	589,675	656,728	(10.2) %	1,377,723	1,501,403	(8.2) %
Professional 08000	2,021	Normalized Revenue	72,321	1,268,564	(94.3) %	155,460	1,348,682	(88.5) %
		Total Revenue	77,952	1,268,564	(93.9) %	167,565	1,348,682	(87.6) %
Public Utility 09000	326	Normalized Revenue	428,018	409,347	4.6 %	872,442	934,282	(6.6) %
		Total Revenue	461,345	409,347	12.7 %	940,373	934,282	0.7 %
Unclassified 10000	2,070	Normalized Revenue	332,733	317,576	4.8 %	752,074	824,328	(8.8) %
		Total Revenue	358,640	317,576	13 %	810,633	824,328	(1.7) %
Home Occupations 11000	130	Normalized Revenue	16,607	21,000	(20.9) %	35,804	41,575	(13.9) %
		Total Revenue	17,900	21,000	(14.8) %	38,592	41,575	(7.2) %
Manufacturing 12000	212	Normalized Revenue	154,665	132,504	16.7 %	250,848	275,033	(8.8) %
		Total Revenue	166,708	132,504	25.8 %	270,380	275,033	(1.7) %
Boulder/Weld County Vehicle 00000	2	Normalized Revenue	299,373	263,873	13.5 %	581,276	572,059	1.6 %
		Total Revenue	322,683	263,873	22.3 %	626,536	572,059	9.5 %
GRAND TOTALS	10,076	Normalized Revenue	4,592,115	5,768,949	(20.4) %	9,597,874	10,839,844	(11.5) %
		Total Revenue	4,949,669	5,768,949	(14.2) %	10,345,190	10,839,844	(4.6) %

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

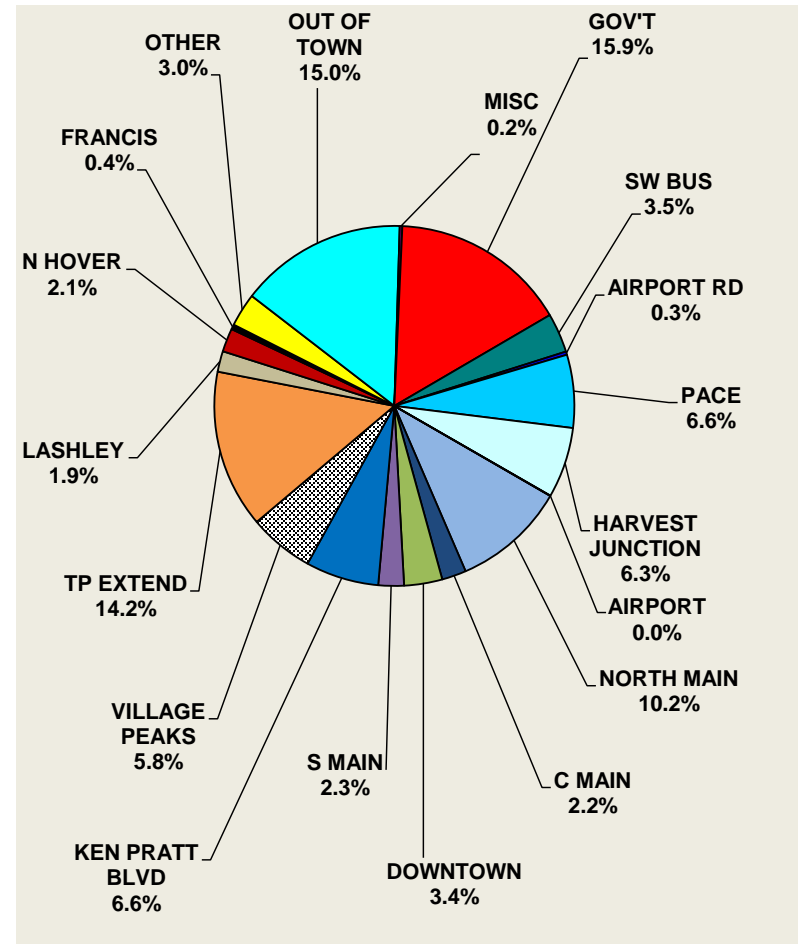
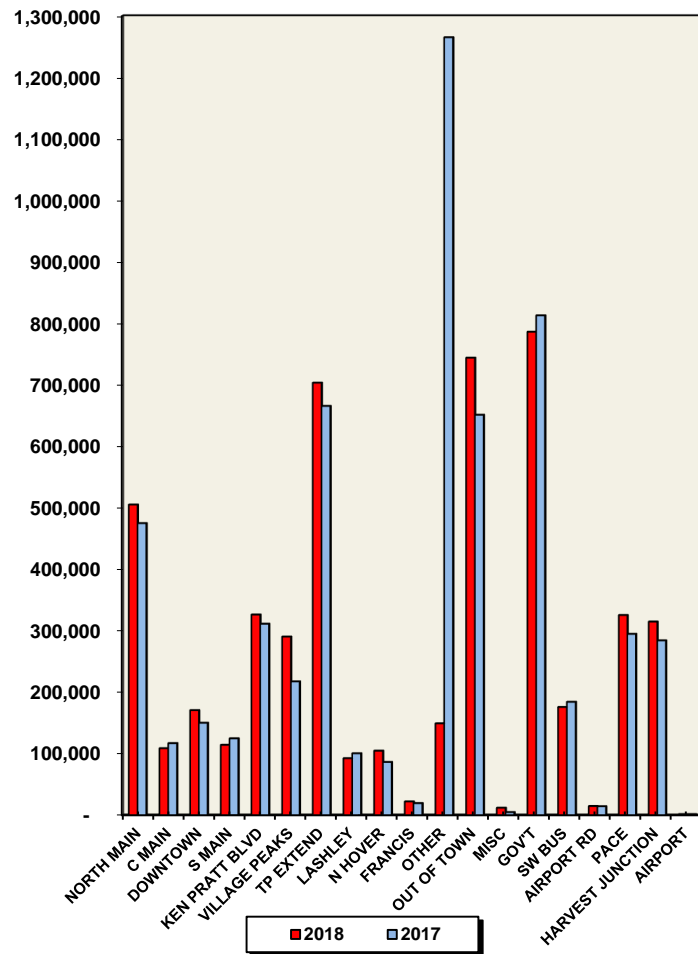
February

2018

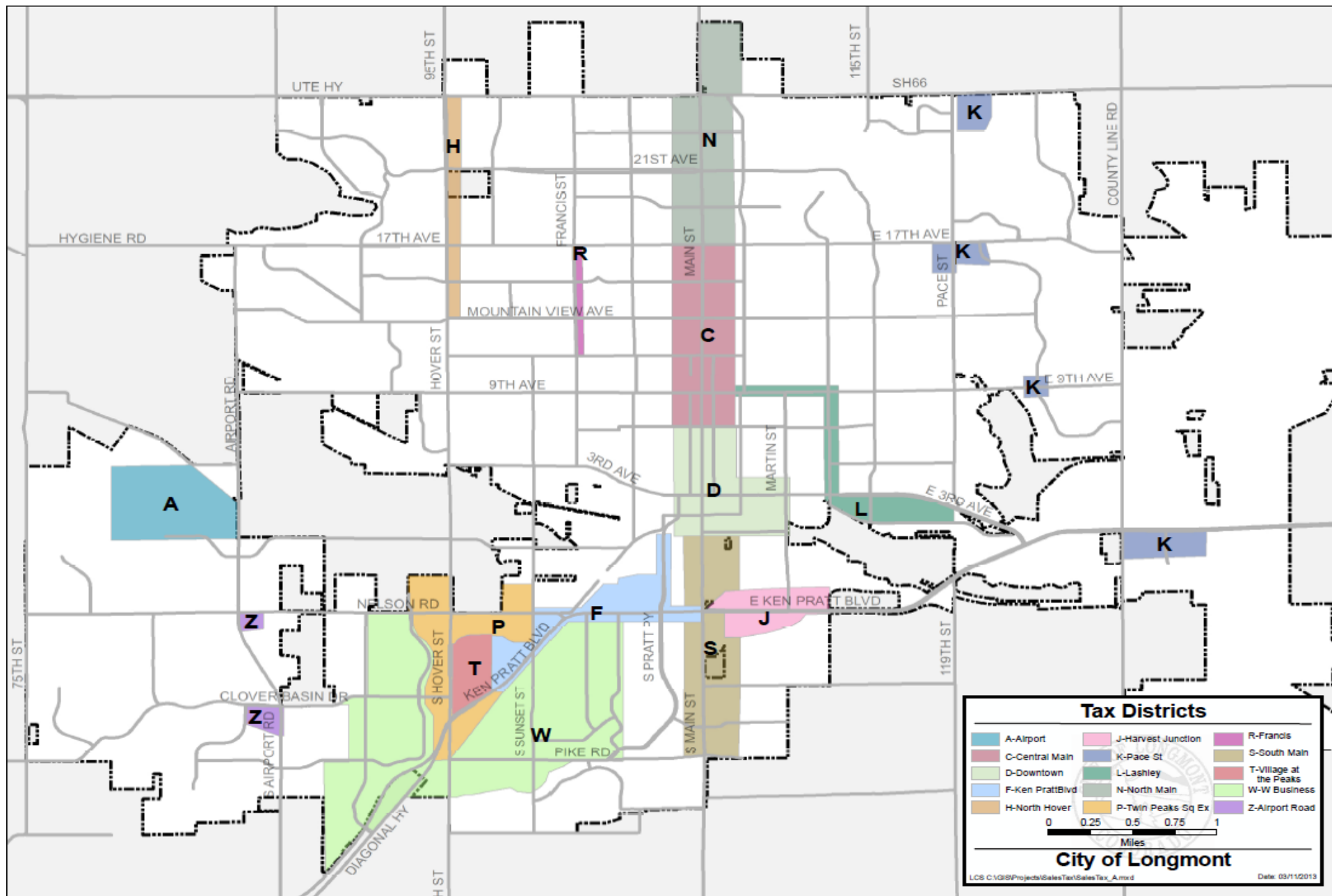
LOCATION		% OF TOTAL	February 2018	February 2017	INCR/ (DECR)	YTD 2018	YTD 2017	INCR/ (DECR)
NORTH MAIN	Normalized Revenue	10.2%	467,882	474,146	(1.3) %	966,391	941,606	2.6 %
	Total Revenue	10.2%	504,312	474,146	6.4 %	1,041,637	941,606	10.6 %
CENTRAL MAIN	Normalized Revenue	2.2%	100,391	116,373	(13.7) %	220,950	220,725	0.1 %
	Total Revenue	2.2%	108,208	116,373	(7.0) %	238,154	220,725	7.9 %
DOWNTOWN	Normalized Revenue	3.4%	157,591	149,435	5.5 %	315,395	297,976	5.8 %
	Total Revenue	3.4%	169,861	149,435	13.7 %	339,953	297,976	14.1 %
SOUTH MAIN	Normalized Revenue	2.3%	105,456	124,193	(15.1) %	208,118	234,559	(11.3) %
	Total Revenue	2.3%	113,667	124,193	(8.5) %	224,323	234,559	(4.4) %
KEN PRATT BOULEVARD	Normalized Revenue	6.6%	301,834	310,365	(2.7) %	602,789	617,790	(2.4) %
	Total Revenue	6.6%	325,336	310,365	4.8 %	649,724	617,790	5.2 %
VILLAGE AT THE PEAKS	Normalized Revenue	5.8%	268,531	216,559	24.0 %	544,377	461,572	17.9 %
	Total Revenue	5.8%	289,439	216,559	33.7 %	586,764	461,572	27.1 %
TW PKS SQ EXTENDED	Normalized Revenue	14.2%	651,927	664,915	(2.0) %	1,387,920	1,413,363	(1.8) %
	Total Revenue	14.2%	702,688	664,915	5.7 %	1,495,987	1,413,363	5.8 %
LASHLEY	Normalized Revenue	1.9%	85,298	99,961	(14.7) %	177,994	185,758	(4.2) %
	Total Revenue	1.9%	91,939	99,961	(8.0) %	191,853	185,758	3.3 %
NORTH HOVER	Normalized Revenue	2.1%	96,618	85,818	12.6 %	197,620	170,491	15.9 %
	Total Revenue	2.1%	104,141	85,818	21.4 %	213,007	170,491	24.9 %
FRANCIS	Normalized Revenue	0.4%	20,287	19,091	6.3 %	40,358	37,501	7.6 %
	Total Revenue	0.4%	21,867	19,091	14.5 %	43,500	37,501	16.0 %
ALL OTHERS	Normalized Revenue	3.0%	137,772	1,264,865	(89.1) %	267,821	1,344,055	(80.1) %
	Total Revenue	3.0%	148,499	1,264,865	(88.3) %	288,674	1,344,055	(78.5) %
OUT OF TOWN	Normalized Revenue	15.0%	689,658	650,436	6.0 %	1,494,517	1,519,866	(1.7) %
	Total Revenue	15.0%	743,357	650,436	14.3 %	1,610,884	1,519,866	6.0 %
MISCELLANEOUS	Normalized Revenue	0.2%	10,763	4,552	136.4 %	23,923	17,791	34.5 %
	Total Revenue	0.2%	11,601	4,552	154.9 %	25,786	17,791	44.9 %
CITY, BLDR CO	Normalized Revenue	15.9%	728,829	812,257	(10.3) %	1,595,528	1,821,989	(12.4) %
	Total Revenue	15.9%	785,578	812,257	(3.3) %	1,719,760	1,821,989	(5.6) %
SW BUSINESS	Normalized Revenue	3.5%	162,391	183,423	(11.5) %	273,469	375,001	(27.1) %
	Total Revenue	3.5%	175,035	183,423	(4.6) %	294,762	375,001	(21.4) %
AIRPORT ROAD	Normalized Revenue	0.3%	13,367	14,058	(4.9) %	23,577	25,699	(8.3) %
	Total Revenue	0.3%	14,408	14,058	2.5 %	25,413	25,699	(1.1) %
PACE	Normalized Revenue	6.6%	301,096	293,890	2.5 %	633,877	584,057	8.5 %
	Total Revenue	6.6%	324,540	293,890	10.4 %	683,232	584,057	17.0 %
HARVEST JUNCTION	Normalized Revenue	6.3%	291,250	283,348	2.8 %	620,746	567,315	9.4 %
	Total Revenue	6.3%	313,927	283,348	10.8 %	669,079	567,315	17.9 %
AIRPORT	Normalized Revenue	0.0%	1,175	1,264	(7.1) %	2,503	2,730	(8.3) %
	Total Revenue	0.0%	1,266	1,264	0.2 %	2,698	2,730	(1.2) %
TOTALS	Normalized Revenue	100%	4,592,115	5,768,949	(20.4) %	9,597,875	10,839,844	(11.5) %
	Total Revenue	100%	4,949,669	5,768,949	(14.2) %	10,345,190	10,839,844	(4.6) %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
February
2018



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

February

2018

	2018 MONTHLY	PERCENT CHANGE	2017 MONTHLY	2018 YTD	PERCENT CHANGE	2017 YTD
January	22,885	9.9 %	20,814	22,885	9.9 %	20,814
February	23,842	14.0 %	20,908	46,727	12.0 %	41,722
March		0.0 %			0.0 %	
April		0.0 %			0.0 %	
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 46,727	12.0 %	\$ 41,722			