

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

February 2009

SUMMARY

Total Taxes this Month:	\$	3,127,125
Compared to Last Year:		3,673,198
Percentage change:		(14.9) %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

February 2009

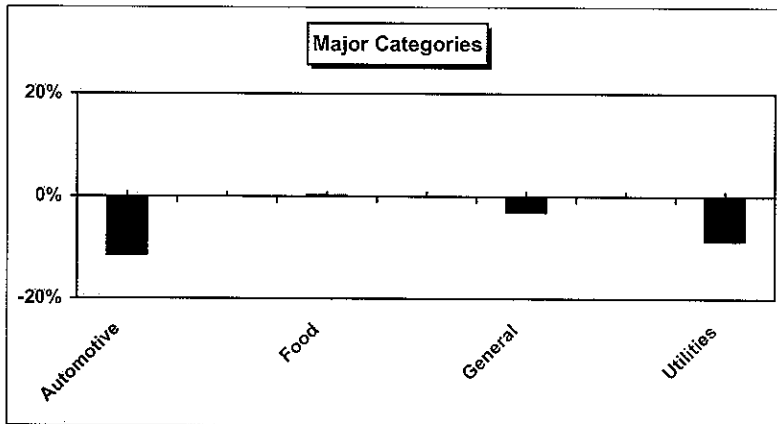
Overview

Month of February: Total sales and use tax for the month of February decreased by 14.9% compared to last year. The Sales Tax Component decreased by 6.2% while the Use Tax component decreased by 50.4%.

Year to Date: Total sales and use tax **through** February decreased by 9.5% for 2009. The sales tax component decreased by 4.5% and the use tax component decreased by 33.9%.

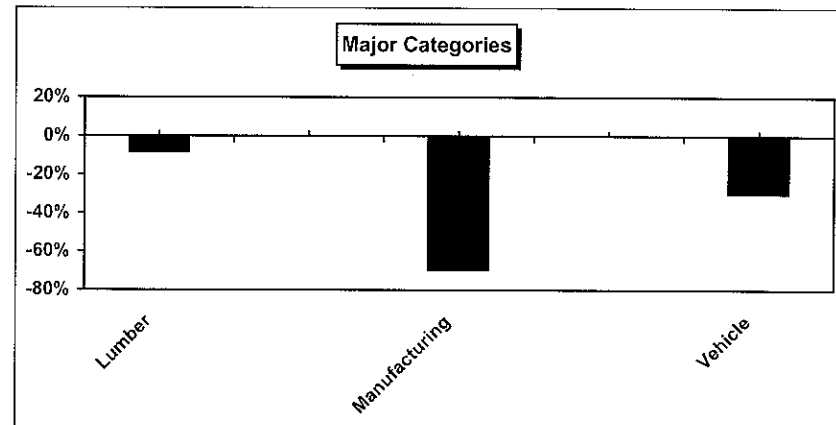
Sales Tax Activity

The *Automotive*, *General*, and *Utilities* categories decreased by 11.5%, 3.1%, and 8.7% respectively, while *Food* increased by 0.2%.



Use Tax Activity

The *Lumber*, *Manufacturing*, and *Vehicle* categories all showed decreases of 8.2%, 69.7% and 29.9%.

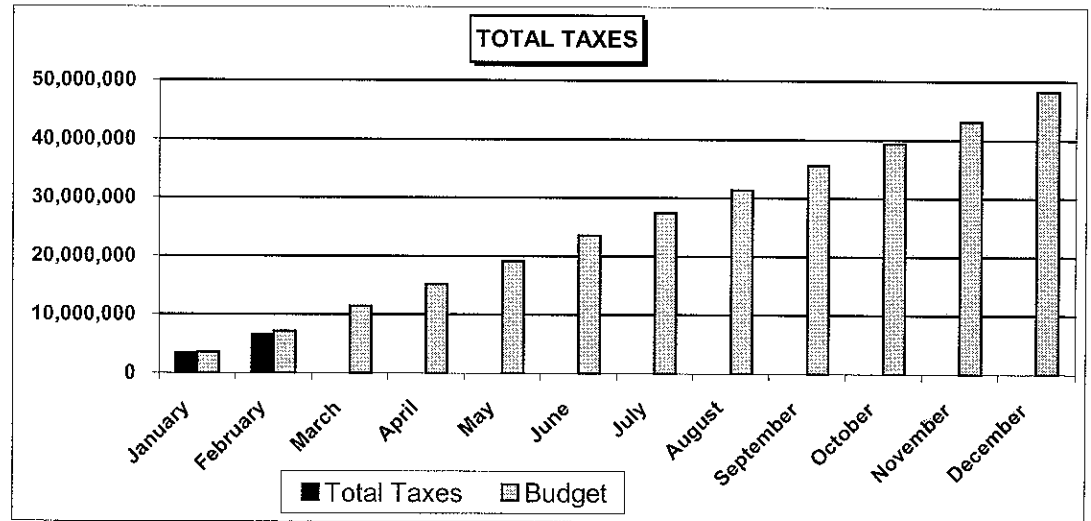


SALES & USE TAX - BUDGET TO ACTUAL

February
2009

	Sales & Use 2009 BUDGET	Cumulative Sales & Use 2009 BUDGET	Cumulative % of 2009 Budget	Sales Tax 2009 ACTUAL	Use Tax 2009 ACTUAL	Total 2009 ACTUAL
January	3,568,575	3,568,575	7.4	2,879,063	506,216	3,385,278
February	3,569,568	7,138,143	14.8	2,721,981	405,144	3,127,125
March	4,313,491	11,451,634	23.7			-
April	3,740,069	15,191,703	31.5			-
May	3,938,881	19,130,584	39.6			-
June	4,380,729	23,511,312	48.7			-
July	3,891,743	27,403,055	56.8			-
August	3,959,063	31,362,118	65.0			-
September	4,237,368	35,599,486	73.7			-
October	3,776,029	39,375,515	81.6			-
November	3,751,975	43,127,490	89.3			-
December	5,155,891	48,283,381	100.0			-

Total	<u>\$ 48,283,381</u>	<u>\$ 5,601,044</u>	<u>911,359</u>	<u>6,512,403</u>
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Note: Monthly budgets are based on 5 years of historical trend.

**Revenue Growth Per Fund / Current Year to Previous Year
February 2009**

	2008 YTD Sales Tax	2008 YTD Use Tax	2008 YTD Total	2009 YTD Sales Tax	2009 YTD Use Tax	2009 YTD Total	Sales Tax % Change 2008 - 2009	Use Tax % Change 2008 - 2009	Total % Change 2008 - 2009	% Change needed to reach budget
General Fund	3,565,201	48,975	3,614,175	3,420,485	23,654	3,444,138	-4.1%	-51.7%	-4.7%	3.53%
PIF Fund	-	778,302	778,302	-	532,902	532,902	n/a	-31.5%	-31.5%	11.90%
Other Funds	2,272,816	527,389	2,800,204	2,180,559	354,804	2,535,363	-4.1%	-32.7%	-9.5%	4.70%
All Funds Total	5,838,016	1,354,665	7,192,681	5,601,044	911,359	6,512,403	-4.1%	-32.7%	-9.5%	4.70%
				Budgeted Increase			4.40%	6.60%	4.70%	

General Fund

For 2008, 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 5.92% of the use tax to the General Fund. The 2009 allocation of use tax to the General Fund Changed to 4.25%. This is intended to limit the impact that the volatile use tax could have on the General Fund. The result after two months is that the General Fund share of revenue from sales and use tax is down by 4.7%. The increase necessary to reach the 2009 budget is 3.53%.

Public Improvement Fund

For 2008 the City's financial policy allocated 94.08% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2009 the allocation changed to 95.75%. After two months, the PIF is down by 31.5%, which is below the 11.90% increase needed to reach budget.

Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2009, 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. These funds also need an overall 4.7% increase to reach budget.

SALES AND USE TAX**February****2009****5**

ACCOUNT GROUPS

February
2009February
2008INC
(DEC)YTD
2009YTD
2008INC
(DEC)**GRAND TOTALS**

Active Accounts	7,089	6,744	345	7,089	6,744	345
Net Taxable Sales	83,096,468	88,671,987	(6.3) %	171,434,542	180,192,117	(4.9) %
Net Sales Tax	2,678,860	2,857,022	(6.2) %	5,516,050	5,775,783	(4.5) %
Delinquent Sales Tax	23,334	12,171	-	55,631	55,547	-
Use Tax	396,140	798,526	(50.4) %	892,435	1,350,485	(33.9) %
Delinquent Use Tax	9,679	1,309	-	19,599	4,182	-
Other Revenue*	19,112	4,170	-	28,688	6,684	-
Total Revenue	3,127,125	3,673,198	(14.9) %	6,512,403	7,192,681	(9.5) %

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

2009

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ACCOUNT GROUPS

01000 Apparel

	February 2009	February 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	88	88	0	88	88	0
Net Taxable Sales	1,564,935	1,512,519	3.5 %	2,852,567	3,035,678	(6.0) %
Net Sales Tax	48,599	48,444	0.3 %	90,293	97,153	(7.1) %
Delinquent Sales Tax	2,091	0	-	2,091	0	-
Use Tax	1,909	68	2,707.4 %	2,058	206	899.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	519	52	-	715	240	-
Total Revenue	53,118	48,564	9.4 %	95,157	97,599	(2.5) %
% of Total Revenue	1.7 %	1.3 %	0.4 %	1.5 %	1.4 %	0.1 %

02000 Automotive

Active Accounts	300	286	14	300	286	14
Net Taxable Sales	6,096,003	7,295,187	(16.4) %	12,872,167	14,554,819	(11.6) %
Net Sales Tax	193,767	234,570	(17.4) %	410,518	463,933	(11.5) %
Delinquent Sales Tax	711	0	-	3,866	2,320	-
Use Tax	1,290	1,347	(4.2) %	2,736	2,981	(8.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	238	-	2,967	238	-
Total Revenue	195,768	236,155	(17.1) %	420,087	469,472	(10.5) %
% of Total Revenue	6.3 %	6.4 %	(0.1) %	6.5 %	6.5 %	0.0 %

03000 Food

Active Accounts	371	362	9	371	362	9
Net Taxable Sales	25,233,560	25,597,334	(1.4) %	51,449,561	51,159,356	0.6 %
Net Sales Tax	809,932	821,949	(1.5) %	1,647,376	1,643,841	0.2 %
Delinquent Sales Tax	11,869	5,512	-	27,995	10,090	-
Use Tax	8,147	7,375	10.5 %	18,959	13,562	39.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	5,649	1,639	-	9,634	1,639	-
Total Revenue	835,597	836,475	(0.1) %	1,703,964	1,669,132	2.1 %
% of Total Revenue	26.7 %	22.8 %	3.9 %	26.2 %	23.2 %	3.0 %

SALES AND USE TAX

February

2009

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ACCOUNT GROUPS

	February 2009	February 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	202	201	1	202	201	1
Net Taxable Sales	3,172,440	3,410,051	(7.0) %	6,714,572	6,830,957	(1.7) %
Net Sales Tax	101,561	109,861	(7.6) %	214,829	219,505	(2.1) %
Delinquent Sales Tax	1,399	0	-	1,955	607	-
Use Tax	426	405	5.2 %	1,322	1,118	18.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	219	336	-	219	504	-
Total Revenue	103,605	110,602	(6.3) %	218,325	221,734	(1.5) %
% of Total Revenue	3.3 %	3.0 %	0.3 %	3.4 %	3.1 %	0.3 %
<u>05000 General</u>						
Active Accounts	446	227	219	446	227	219
Net Taxable Sales	19,040,130	20,026,864	(4.9) %	37,473,006	39,140,542	(4.3) %
Net Sales Tax	617,859	650,266	(5.0) %	1,217,830	1,256,796	(3.1) %
Delinquent Sales Tax	4,258	1,053	-	6,649	17,011	-
Use Tax	3,045	4,244	(28.3) %	6,022	7,292	(17.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	4,582	0	-	5,179	2,113	-
Total Revenue	629,744	655,563	(3.9) %	1,235,680	1,283,212	(3.7) %
% of Total Revenue	20.1 %	17.8 %	2.3 %	19.0 %	17.8 %	1.2 %
<u>06000 Lodging</u>						
Active Accounts	18	18	0	18	18	0
Net Taxable Sales	909,307	1,312,506	(30.7) %	1,682,687	2,422,116	(30.5) %
Net Sales Tax	29,572	42,387	(30.2) %	54,733	78,261	(30.1) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	47	174	(73.0) %	173	306	(43.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	101	-	0	109	-
Total Revenue	29,619	42,662	(30.6) %	54,906	78,676	(30.2) %
% of Total Revenue	0.9 %	1.2 %	(0.3) %	0.8 %	1.1 %	(0.3) %

SALES AND USE TAX

February

2009

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ACCOUNT GROUPS

07000 Lumber

	February 2009	February 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,923	1,939	(16)	1,923	1,939	(16)
Net Taxable Sales	4,717,750	4,923,515	(4.2) %	9,844,308	10,879,392	(9.5) %
Net Sales Tax	152,213	158,362	(3.9) %	314,971	351,491	(10.4) %
Delinquent Sales Tax	1,497	1,138	-	4,783	1,138	-
Use Tax	116,788	258,615	(54.8) %	282,931	308,284	(8.2) %
Delinquent Use Tax	0	0	-	0	2,361	-
Other Revenue	615	731	-	995	731	-
Total Revenue	271,113	418,846	(35.3) %	603,680	664,005	(9.1) %
% of Total Revenue	8.7 %	11.4 %	(2.7) %	9.3 %	9.2 %	0.1 %

08000 Professional

Active Accounts	1,620	1,568	52	1,620	1,568	52
Net Taxable Sales	1,067,327	1,196,432	(10.8) %	2,261,252	2,446,669	(7.6) %
Net Sales Tax	33,820	37,920	(10.8) %	69,705	74,175	(6.0) %
Delinquent Sales Tax	504	0	-	2,732	3,318	-
Use Tax	13,413	23,904	(43.9) %	37,788	31,162	21.3 %
Delinquent Use Tax	0	1,309	-	2,381	1,821	-
Other Revenue	1,459	917	-	2,203	917	-
Total Revenue	49,196	64,050	(23.2) %	114,809	111,393	3.1 %
% of Total Revenue	1.6 %	1.7 %	(0.1) %	1.8 %	1.5 %	0.3 %

09000 Public Utility

Active Accounts	249	239	10	249	239	10
Net Taxable Sales	11,509,799	13,046,357	(11.8) %	24,710,289	27,024,644	(8.6) %
Net Sales Tax	376,050	424,757	(11.5) %	806,266	883,046	(8.7) %
Delinquent Sales Tax	0	0	-	627	0	-
Use Tax	3,627	14,276	(74.6) %	6,606	19,370	(65.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
Total Revenue	379,677	439,033	(13.5) %	813,499	902,416	(9.9) %
% of Total Revenue	12.1 %	12.0 %	0.1 %	12.5 %	12.5 %	0.0 %

SALES AND USE TAX

February

2009

ACCOUNT GROUPS

10000 Unclassified

	February 2009	February 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,546	1,498	48	1,546	1,498	48
Net Taxable Sales	6,250,552	8,709,564	(28.2) %	16,539,342	18,538,246	(10.8) %
Net Sales Tax	200,378	276,125	(27.4) %	528,530	579,132	(8.7) %
Delinquent Sales Tax	1,005	3,963	-	3,683	14,953	-
Use Tax	28,566	25,744	11.0 %	94,524	46,758	102.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,120	4	-	1,120	4	-
Total Revenue	231,069	305,836	(24.4) %	627,857	640,847	(2.0) %
% of Total Revenue	7.4 %	8.3 %	(0.9) %	9.6 %	8.9 %	0.7 %

11200 Home Occupations

Active Accounts	93	93	0	93	93	0
Net Taxable Sales	318,283	240,808	32.2 %	664,103	442,806	50.0 %
Net Sales Tax	10,151	7,145	42.1 %	18,744	13,552	38.3 %
Delinquent Sales Tax	0	505	-	1,250	505	-
Use Tax	0	47	(100.0) %	0	57	(100.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	118	0	-
Total Revenue	10,151	7,697	31.9 %	20,112	14,114	42.5 %
% of Total Revenue	0.3 %	0.2 %	0.1 %	0.3 %	0.2 %	0.1 %

12000 Manufacturing

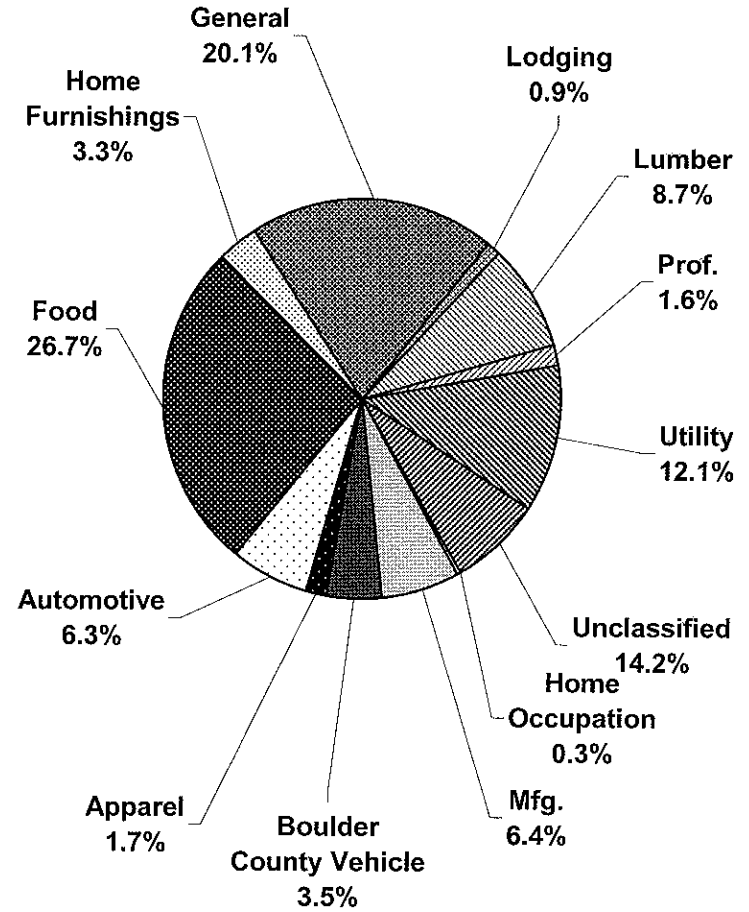
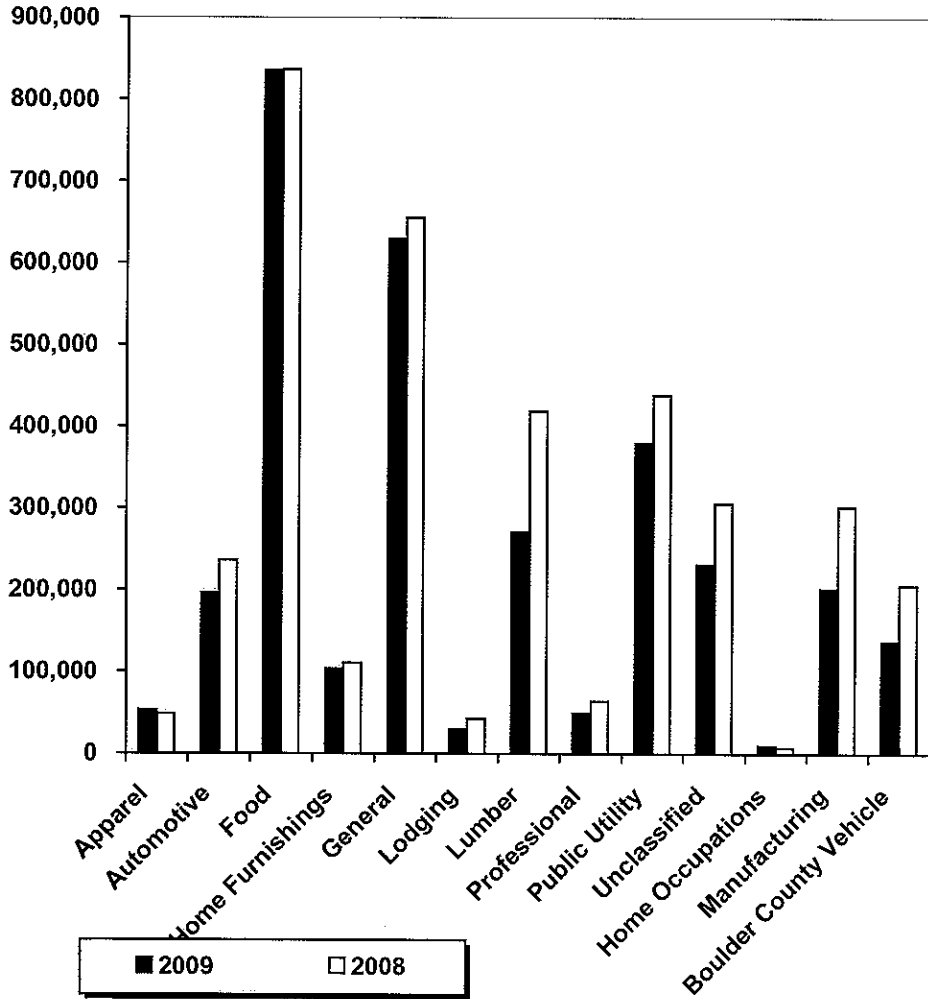
Active Accounts	232	224	8	232	224	8
Net Taxable Sales	3,216,382	1,400,850	129.6 %	4,370,688	3,716,892	17.6 %
Net Sales Tax	104,958	45,236	132.0 %	142,255	114,898	23.8 %
Delinquent Sales Tax	0	0	-	0	5,605	-
Use Tax	81,725	256,658	(68.2) %	156,549	515,979	(69.7) %
Delinquent Use Tax	9,679	0	-	17,218	0	-
Other Revenue	4,949	152	-	5,538	189	-
Total Revenue	201,311	302,046	(33.4) %	321,560	636,671	(49.5) %
% of Total Revenue	6.4 %	8.2 %	(1.8) %	4.9 %	8.9 %	(4.0) %

00000 Boulder County Vehicle

Use Tax	137,157	205,669	(33.3) %	282,767	403,410	(29.9) %
% of Total Revenue	4.4 %	5.6 %	(1.2) %	4.3 %	5.6 %	(1.3) %

Net Sales & Use Tax by Industry Type

For The Month Of
February
2009



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

February
2009

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		February 2009	February 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
Apparel 01000	88	Net Taxable Sales	1,564,935	1,512,519	3.5 %	2,852,567 0	3,035,678	(6.0) %
		Total Revenue	53,118	48,564	9.4 %	95,157 0	97,599	(2.5) %
Automotive 02000	300	Net Taxable Sales	6,096,003	7,295,187	(16.4) %	12,872,167 0	14,554,819	(11.6) %
		Total Revenue	195,768	236,155	(17.1) %	420,087 0	469,472	(10.5) %
Food 03000	371	Net Taxable Sales	25,233,560	25,597,334	(1.4) %	51,449,561 0	51,159,356	0.6 %
		Total Revenue	835,597	836,475	(0.1) %	1,703,964 0	1,669,132	2.1 %
Home Furnishings 04000	202	Net Taxable Sales	3,172,440	3,410,051	(7.0) %	6,714,572 0	6,830,957	(1.7) %
		Total Revenue	103,605	110,602	(6.3) %	218,325 0	221,734	(1.5) %
General 05000	446	Net Taxable Sales	19,040,130	20,026,864	(4.9) %	37,473,006 0	39,140,542	(4.3) %
		Total Revenue	629,744	655,563	(3.9) %	1,235,680 0	1,283,212	(3.7) %
Lodging 06000	18	Net Taxable Sales	909,307	1,312,506	(30.7) %	1,682,687 0	2,422,116	(30.5) %
		Total Revenue	29,619	42,662	(30.6) %	54,906 0	78,676	(30.2) %
Lumber 07000	1,923	Net Taxable Sales	4,717,750	4,923,515	(4.2) %	9,844,308 0	10,879,392	(9.5) %
		Total Revenue	271,113	418,846	(35.3) %	603,680 0	664,005	(9.1) %
Professional 08000	1,620	Net Taxable Sales	1,067,327	1,196,432	(10.8) %	2,261,252 0	2,446,669	(7.6) %
		Total Revenue	49,196	64,050	(23.2) %	114,809 0	111,393	3.1 %
Public Utility 09000	249	Net Taxable Sales	11,509,799	13,046,357	(11.8) %	24,710,289 0	27,024,644	(8.6) %
		Total Revenue	379,677	439,033	(13.5) %	813,499 0	902,416	(9.9) %
Unclassified 10000	1,546	Net Taxable Sales	6,250,552	8,709,564	(28.2) %	16,539,342 0	18,538,246	(10.8) %
		Total Revenue	231,069	305,836	(24.4) %	627,857 0	640,847	(2.0) %
Home Occupations 11200	93	Net Taxable Sales	318,283	240,808	32.2 %	664,103 0	442,806	50.0 %
		Total Revenue	10,151	7,697	31.9 %	20,112 0	14,114	42.5 %
Manufacturing 12000	232	Net Taxable Sales	3,216,382	1,400,850	129.6 %	4,370,688 0	3,716,892	17.6 %
		Total Revenue	201,311	302,046	(33.4) %	321,560 0	636,671	(49.5) %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0 0	0	0.0 %
		Total Revenue	137,157	205,669	(33.3) %	282,767 0	403,410	(29.9) %
GRAND TOTALS	7,089	Net Taxable Sales	83,096,468	88,671,987	(6.3) %	171,434,542	180,192,117	(4.9) %
		Total Revenue	3,127,125	3,673,198	(14.9) %	6,512,403	7,192,681	(9.5) %

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

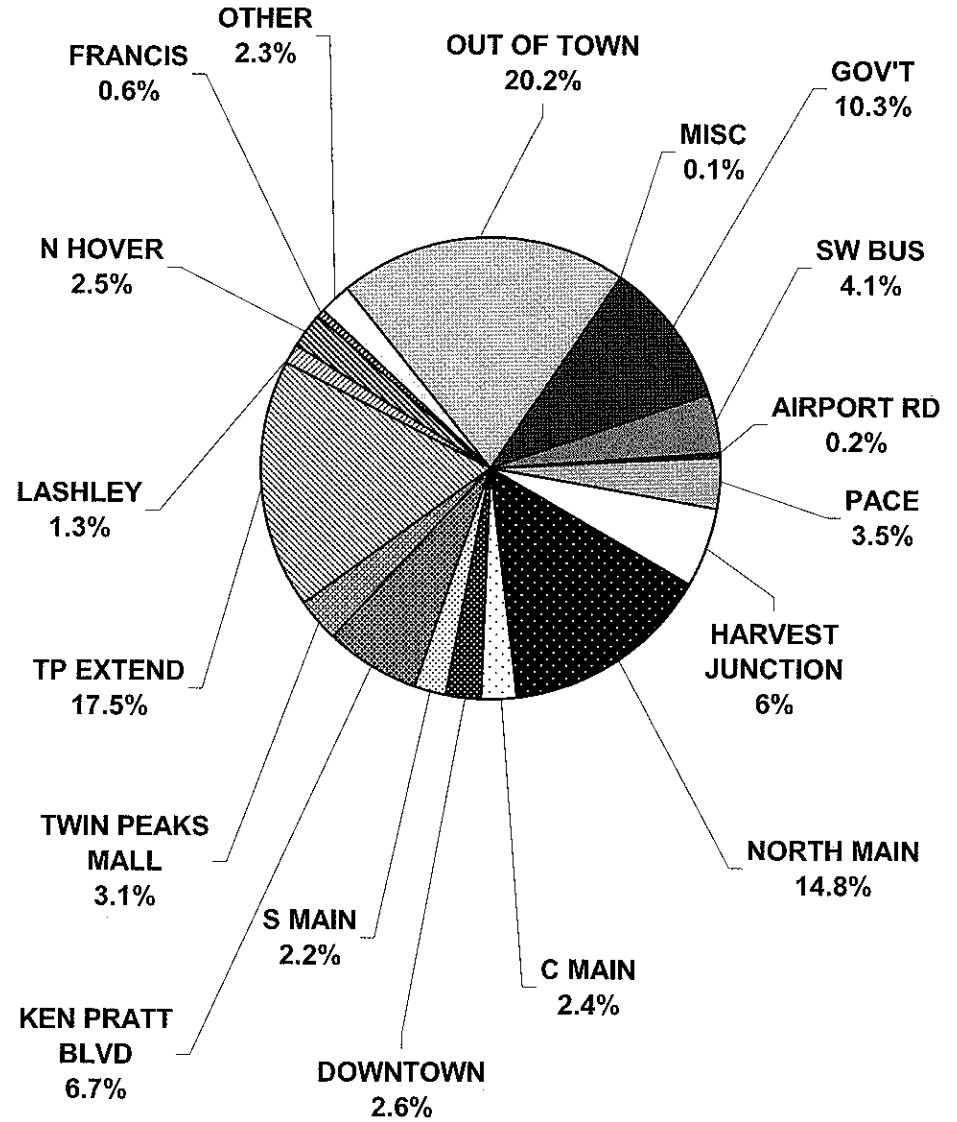
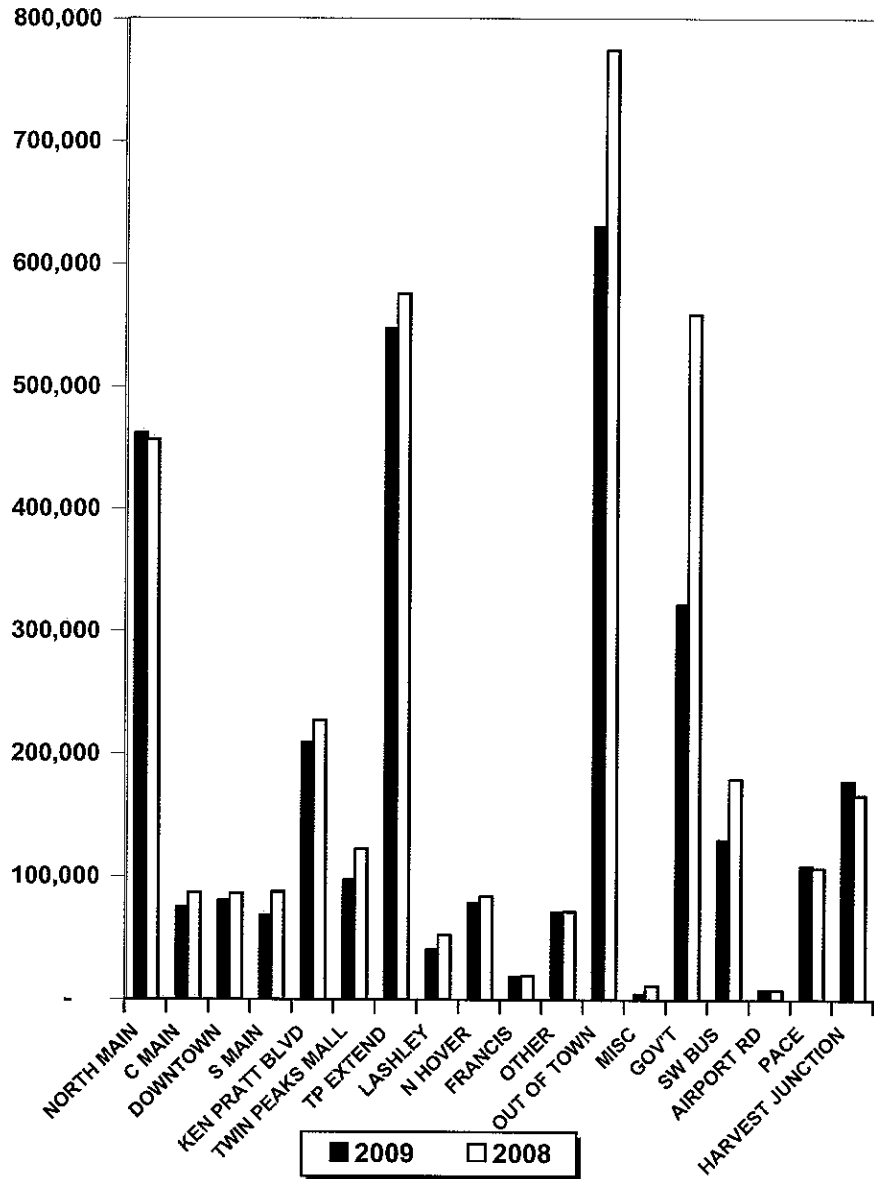
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February
2009

LOCATION		% OF AREA TO TOTAL	February 2009	February 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	16.9%	14,041,480	13,917,784	0.9 %	28,861,492	27,901,556	3.4 %
	Total Revenue	14.8%	461,676	456,531	1.1 %	951,418	912,955	4.2 %
CENTRAL MAIN	Net Taxable Sales	2.7%	2,281,292	2,693,337	(15.3) %	4,469,864	5,131,677	(12.9) %
	Total Revenue	2.4%	74,618	86,687	(13.9) %	145,928	165,292	(11.7) %
DOWNTOWN	Net Taxable Sales	2.9%	2,400,547	2,601,281	(7.7) %	4,788,663	5,082,200	(5.8) %
	Total Revenue	2.6%	80,070	85,940	(6.8) %	158,552	166,994	(5.1) %
SOUTH MAIN	Net Taxable Sales	2.6%	2,185,720	2,703,422	(19.1) %	4,488,466	5,420,984	(17.2) %
	Total Revenue	2.2%	67,780	87,299	(22.4) %	142,763	176,773	(19.2) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.7%	6,358,751	7,000,383	(9.2) %	13,316,636	13,864,979	(4.0) %
	Total Revenue	6.7%	208,960	227,036	(8.0) %	435,409	449,933	(3.2) %
TWIN PEAKS MALL	Net Taxable Sales	3.5%	2,900,078	3,675,086	(21.1) %	5,734,988	7,291,818	(21.4) %
	Total Revenue	3.1%	96,945	122,210	(20.7) %	196,681	244,087	(19.4) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.9%	16,556,365	17,582,376	(5.8) %	33,304,474	35,910,028	(7.3) %
	Total Revenue	17.5%	547,802	575,726	(4.9) %	1,102,396	1,174,936	(6.2) %
LASHLEY	Net Taxable Sales	1.3%	1,099,704	1,482,213	(25.8) %	2,327,598	2,815,509	(17.3) %
	Total Revenue	1.3%	40,335	52,206	(22.7) %	86,569	244,083	(64.5) %
NORTH HOVER	Net Taxable Sales	2.9%	2,386,988	2,547,069	(6.3) %	4,894,143	4,957,781	(1.3) %
	Total Revenue	2.5%	78,551	83,795	(6.3) %	164,905	162,953	1.2 %
FRANCIS	Net Taxable Sales	0.7%	556,672	606,533	(8.2) %	1,179,952	1,244,077	(5.2) %
	Total Revenue	0.6%	18,576	19,315	(3.8) %	38,694	39,740	(2.6) %
ALL OTHERS	Net Taxable Sales	2.1%	1,719,413	1,854,794	(7.3) %	3,494,577	4,112,044	(15.0) %
	Total Revenue	2.3%	71,028	71,385	(0.5) %	138,352	150,588	(8.1) %
OUT OF TOWN	Net Taxable Sales	20.4%	16,916,418	18,282,470	(7.5) %	37,480,628	38,965,790	(3.8) %
	Total Revenue	20.2%	630,948	774,850	(18.6) %	1,327,720	1,479,069	(10.2) %
MISCELLANEOUS	Net Taxable Sales	0.2%	126,194	344,074	(63.3) %	323,096	753,218	(57.1) %
	Total Revenue	0.1%	4,317	11,215	(61.5) %	11,067	25,864	(57.2) %
CITY, BLDR CO	Net Taxable Sales	3.7%	3,097,994	2,954,458	4.9 %	6,157,895	6,094,089	1.0 %
	Total Revenue	10.3%	321,446	559,244	(42.5) %	726,191	906,005	(19.8) %
SW BUSINESS	Net Taxable Sales	1.9%	1,588,807	1,831,679	(13.3) %	3,185,965	3,593,421	(11.3) %
	Total Revenue	4.1%	129,657	179,339	(27.7) %	309,067	337,432	(8.4) %
AIRPORT ROAD	Net Taxable Sales	0.4%	291,561	203,674	43.2 %	497,337	430,088	15.6 %
	Total Revenue	0.2%	7,809	7,508	4.0 %	14,450	14,704	(1.7) %
PACE	Net Taxable Sales	4.0%	3,323,070	3,266,685	1.7 %	6,613,819	6,485,394	2.0 %
	Total Revenue	3.5%	108,885	106,795	2.0 %	215,325	211,705	1.7 %
HARVEST JUNCTION	Net Taxable Sales	6.3%	5,265,414	5,124,669	2.7 %	10,314,949	10,137,464	1.8 %
	Total Revenue	5.7%	177,722	166,117	7.0 %	346,916	329,568	5.3 %
TOTALS	Net Taxable Sales	100.0%	83,096,468	88,671,987	(6.3) %	171,434,542	180,192,117	(4.9) %
	Total Revenue	100.0%	3,127,125	3,673,198	(14.9) %	6,512,403	7,192,681	(9.5) %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
February
2009



NORTH MAIN	Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	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	Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	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.
TWIN PEAKS MALL	Business on the TWIN PEAKS MALL Complex.
TW PKS SQ EXTENDED	Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.
LASHLEY	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	Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
ALL OTHERS	All other licensed business within the City limits of Longmont.
OUT OF TOWN	All out of town Business licensed to collect Longmont taxes.
MISCELLANEOUS	Non-licensed and Temporary Business.
CITY, BLDR CO	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
SW BUSINESS	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	Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	Business generally located on PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
HARVEST JUNCTION	Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

LODGERS TAX
February
2009

	2009 MONTHLY	PERCENT CHANGE	2008 MONTHLY	2009 YTD	PERCENT CHANGE	2008 YTD
January	13,783	(28.6) %	19,308	13,783	(28.6) %	19,308
February	16,010	(27.3) %	22,025	29,793	(27.9) %	41,333
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
Total	\$ 29,793	(27.9) %	\$ 41,333	\$ 43,576	(28.1) %	\$ 60,641