

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

May 2009

SUMMARY

Total Taxes this Month:	\$	3,456,563
Compared to Last Year:		3,797,479
Percentage change:		(9.0) %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

May 2009

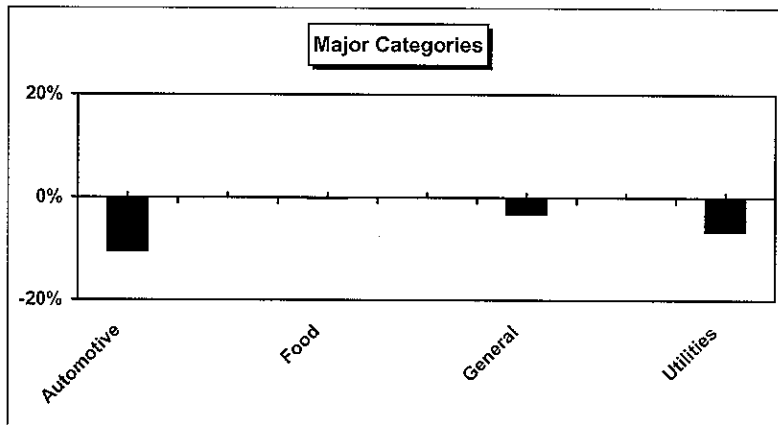
Overview

Month of May: Total sales and use tax for the month of May decreased by 9.0% compared to last year. The Sales Tax Component decreased by 6.7% while the Use Tax component decreased by 22.2%.

Year to Date: Total sales and use tax **through** May decreased by 8.6% for 2009. The sales tax component decreased by 6.0% and the use tax component decreased by 24.1%.

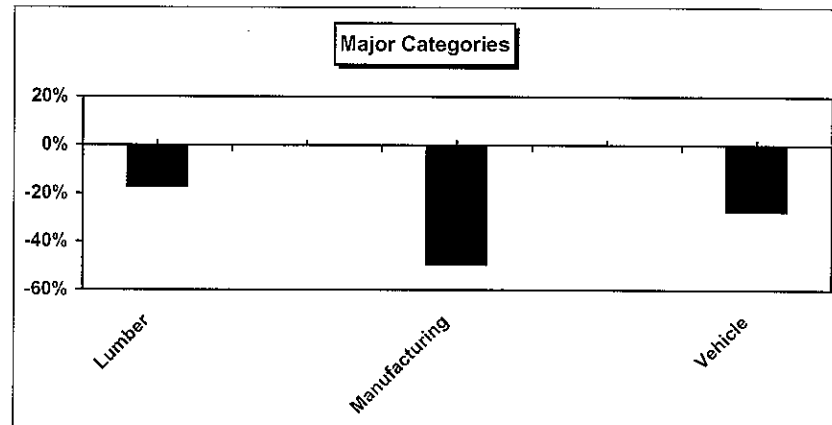
Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories all showed decreases of 10.5%, 0.3%, 3.2% and 6.6%.



Use Tax Activity

The *Lumber, Manufacturing, and Vehicle* categories all showed decreases of 17.3%, 49.6% and 27.3%.

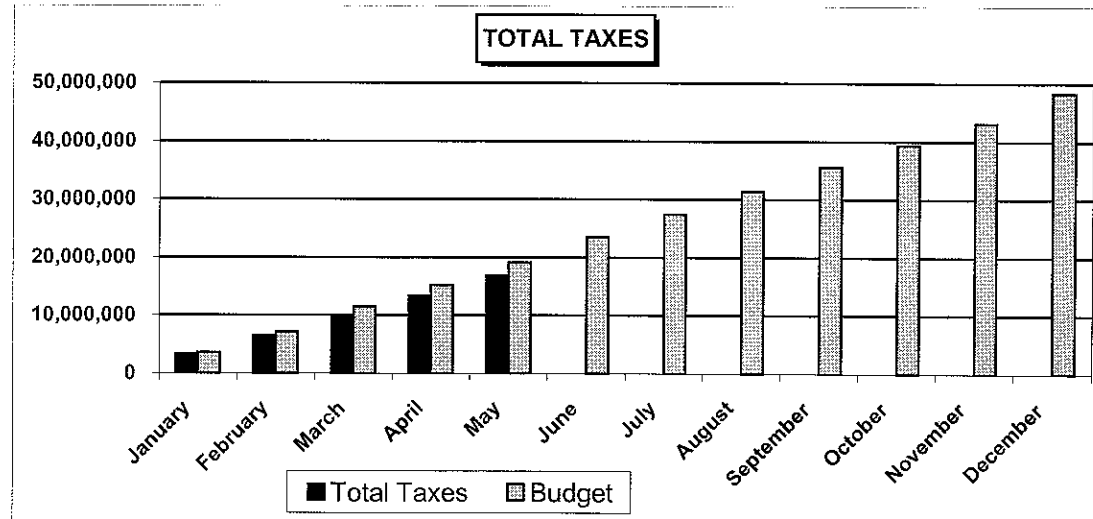


SALES & USE TAX - BUDGET TO ACTUAL

**May
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	3,120,403	454,164	3,574,567
April	3,740,069	15,191,703	31.5	2,843,825	458,098	3,301,923
May	3,938,881	19,130,584	39.6	3,066,433	390,129	3,456,563
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>\$ 14,631,705</u>	<u>2,213,750</u>	<u>16,845,455</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
May 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	9,504,225	103,451	9,607,676	8,935,392	57,456	8,992,849	-6.0%	-44.5%	-6.4%	3.53%
PIF Fund	-	1,644,033	1,644,033	-	1,294,452	1,294,452	n/a	-21.3%	-21.3%	11.90%
Other Funds	6,058,944	1,114,021	7,172,965	5,696,314	861,842	6,558,155	-6.0%	-22.6%	-8.6%	4.70%
All Funds Total	15,563,169	2,861,506	18,424,675	14,631,705	2,213,750	16,845,455	-6.0%	-22.6%	-8.6%	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 five months is that the General Fund share of revenue from sales and use tax is down by 6.4%. 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 five months, the PIF is down by 21.3%, 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**May****2009****5****ACCOUNT GROUPS****GRAND TOTALS**

	May 2009	May 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	7,262	6,936	326	7,262	6,936	326
Net Taxable Sales	94,014,384	101,752,285	(7.6) %	448,284,093	479,987,195	(6.6) %
Net Sales Tax	3,052,763	3,273,094	(6.7) %	14,483,052	15,404,365	(6.0) %
Delinquent Sales Tax	8,871	22,841	-	95,529	127,853	-
Use Tax	367,710	472,655	(22.2) %	2,142,174	2,822,516	(24.1) %
Delinquent Use Tax	22,420	10,631	-	72,253	38,992	-
Other Revenue*	4,799	18,258	-	52,448	30,948	-
Total Revenue	3,456,563	3,797,479	(9.0) %	16,845,456	18,424,674	(8.6) %

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

May

2009

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ACCOUNT GROUPS

01000 Apparel

	May 2009	May 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	93	86	7	93	86	7
Net Taxable Sales	1,898,729	2,039,080	(6.9) %	8,660,432	9,165,965	(5.5) %
Net Sales Tax	61,595	65,428	(5.9) %	278,695	291,193	(4.3) %
Delinquent Sales Tax	0	0	-	2,091	2,618	-
Use Tax	739	297	148.8 %	3,099	929	233.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	18	93	-	888	612	-
Total Revenue	62,352	65,818	(5.3) %	284,773	295,352	(3.6) %
% of Total Revenue	1.8 %	1.7 %	0.1 %	1.7 %	1.6 %	0.1 %

02000 Automotive

Active Accounts	305	288	17	305	288	17
Net Taxable Sales	7,696,077	8,222,303	(6.4) %	34,416,680	38,599,511	(10.8) %
Net Sales Tax	247,835	262,571	(5.6) %	1,103,376	1,233,124	(10.5) %
Delinquent Sales Tax	2,308	2,200	-	10,505	5,799	-
Use Tax	1,462	1,383	5.7 %	7,708	8,021	(3.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	658	0	-	5,749	664	-
Total Revenue	252,263	266,154	(5.2) %	1,127,338	1,247,608	(9.6) %
% of Total Revenue	7.3 %	7.0 %	0.3 %	6.7 %	6.8 %	(0.1) %

03000 Food

Active Accounts	372	367	5	372	367	5
Net Taxable Sales	27,991,746	28,740,253	(2.6) %	132,740,351	134,287,584	(1.2) %
Net Sales Tax	909,437	924,790	(1.7) %	4,288,006	4,299,393	(0.3) %
Delinquent Sales Tax	2,627	4,428	-	35,479	40,858	-
Use Tax	6,788	6,998	(3.0) %	40,695	49,186	(17.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,363	185	-	13,938	1,874	-
Total Revenue	921,215	936,401	(1.6) %	4,378,118	4,391,311	(0.3) %
% of Total Revenue	26.7 %	24.7 %	2.0 %	26.0 %	23.8 %	2.2 %

SALES AND USE TAX

May

2009

ACCOUNT GROUPS

04000 Home Furnishings

	May 2009	May 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	204	203	1	204	203	1
Net Taxable Sales	3,182,573	3,498,067	(9.0) %	16,491,682	17,487,995	(5.7) %
Net Sales Tax	100,752	112,697	(10.6) %	528,619	560,988	(5.8) %
Delinquent Sales Tax	2,114	0	-	4,900	2,155	-
Use Tax	1,822	2,054	(11.3) %	19,254	4,825	299.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	634	-	601	1,194	-
Total Revenue	104,688	115,385	(9.3) %	553,374	569,162	(2.8) %
% of Total Revenue	3.0 %	3.0 %	0.0 %	3.3 %	3.1 %	0.2 %

05000 General

Active Accounts	458	430	28	458	430	28
Net Taxable Sales	22,726,293	23,809,747	(4.6) %	102,464,889	106,502,631	(3.8) %
Net Sales Tax	742,097	773,836	(4.1) %	3,333,659	3,443,370	(3.2) %
Delinquent Sales Tax	508	1,879	-	14,661	24,522	-
Use Tax	3,251	4,963	(34.5) %	15,809	21,023	(24.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	306	0	-	11,605	2,256	-
Total Revenue	746,162	780,678	(4.4) %	3,375,734	3,491,171	(3.3) %
% of Total Revenue	21.6 %	20.6 %	1.0 %	20.0 %	18.9 %	1.1 %

06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	1,237,936	1,675,701	(26.1) %	5,013,919	6,855,617	(26.9) %
Net Sales Tax	40,390	54,168	(25.4) %	163,383	218,105	(25.1) %
Delinquent Sales Tax	0	0	-	0	3,332	-
Use Tax	26	208	(87.5) %	436	862	(49.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	9	0	-	347	915	-
Total Revenue	40,425	54,376	(25.7) %	164,166	223,214	(26.5) %
% of Total Revenue	1.2 %	1.4 %	(0.2) %	1.0 %	1.2 %	(0.2) %

SALES AND USE TAX

May

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ACCOUNT GROUPS

07000 Lumber

	May 2009	May 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,959	1,868	91	1,959	1,868	91
Net Taxable Sales	8,469,899	9,037,346	(6.3) %	31,392,710	34,253,579	(8.4) %
Net Sales Tax	275,902	284,357	(3.0) %	1,016,363	1,101,653	(7.7) %
Delinquent Sales Tax	755	9,475	-	6,046	10,613	-
Use Tax	31,776	96,202	(67.0) %	420,371	508,051	(17.3) %
Delinquent Use Tax	0	0	-	0	2,361	-
Other Revenue	268	2,010	-	1,504	3,057	-
Total Revenue	308,701	392,044	(21.3) %	1,444,284	1,625,735	(11.2) %
% of Total Revenue	8.9 %	10.3 %	(1.4) %	8.6 %	8.8 %	(0.2) %

08000 Professional

Active Accounts	1,692	1,582	110	1,692	1,582	110
Net Taxable Sales	1,143,116	1,258,870	(9.2) %	6,166,497	6,785,752	(9.1) %
Net Sales Tax	36,555	38,702	(5.5) %	188,164	209,039	(10.0) %
Delinquent Sales Tax	0	1,390	-	4,522	6,784	-
Use Tax	28,053	11,321	147.8 %	144,525	105,543	36.9 %
Delinquent Use Tax	0	0	-	3,993	3,201	-
Other Revenue	0	468	-	4,050	2,706	-
Total Revenue	64,608	51,881	24.5 %	345,254	327,273	5.5 %
% of Total Revenue	1.9 %	1.4 %	0.5 %	2.0 %	1.8 %	0.2 %

09000 Public Utility

Active Accounts	251	241	10	251	241	10
Net Taxable Sales	8,939,970	9,800,948	(8.8) %	56,041,414	60,108,376	(6.8) %
Net Sales Tax	291,908	319,129	(8.5) %	1,828,377	1,957,139	(6.6) %
Delinquent Sales Tax	0	0	-	1,809	1,566	-
Use Tax	11,602	7,316	58.6 %	47,058	47,543	(1.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	163	0	-	1,679	1,666	-
Total Revenue	303,673	326,445	(7.0) %	1,878,923	2,007,914	(6.4) %
% of Total Revenue	8.8 %	8.6 %	0.2 %	11.2 %	10.9 %	0.3 %

SALES AND USE TAX

May

2009

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ACCOUNT GROUPS

10000 Unclassified

	May 2009	May 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,573	1,524	49	1,573	1,524	49
Net Taxable Sales	8,693,865	11,645,950	(25.3) %	45,180,663	54,931,311	(17.8) %
Net Sales Tax	281,121	372,009	(24.4) %	1,446,895	1,742,046	(16.9) %
Delinquent Sales Tax	559	3,469	-	10,398	22,680	-
Use Tax	44,410	40,117	10.7 %	240,192	143,147	67.8 %
Delinquent Use Tax	0	0	-	15,239	0	-
Other Revenue	588	6,689	-	2,732	6,705	-
Total Revenue	326,678	422,284	(22.6) %	1,715,456	1,914,578	(10.4) %
% of Total Revenue	9.5 %	11.1 %	(1.6) %	10.2 %	10.4 %	(0.2) %

11200 Home Occupations

Active Accounts	97	100	(3)	97	100	(3)
Net Taxable Sales	339,077	229,489	47.8 %	1,717,072	1,631,147	5.3 %
Net Sales Tax	10,862	7,290	49.0 %	52,410	51,379	2.0 %
Delinquent Sales Tax	0	0	-	1,250	505	-
Use Tax	0	9	(100.0) %	3	98	(96.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	35	16	-	238	92	-
Total Revenue	10,897	7,315	49.0 %	53,901	52,074	3.5 %
% of Total Revenue	0.3 %	0.2 %	0.1 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

Active Accounts	238	228	10	238	228	10
Net Taxable Sales	1,695,103	1,794,531	(5.5) %	7,997,784	9,377,727	(14.7) %
Net Sales Tax	54,309	58,117	(6.6) %	255,105	296,936	(14.1) %
Delinquent Sales Tax	0	0	-	3,868	6,421	-
Use Tax	95,060	107,010	(11.2) %	458,453	908,830	(49.6) %
Delinquent Use Tax	22,420	10,631	-	53,021	33,430	-
Other Revenue	391	8,163	-	9,117	9,207	-
Total Revenue	172,180	183,921	(6.4) %	779,564	1,254,824	(37.9) %
% of Total Revenue	5.0 %	4.8 %	0.2 %	4.6 %	6.8 %	(2.2) %

00000 Boulder County Vehicle

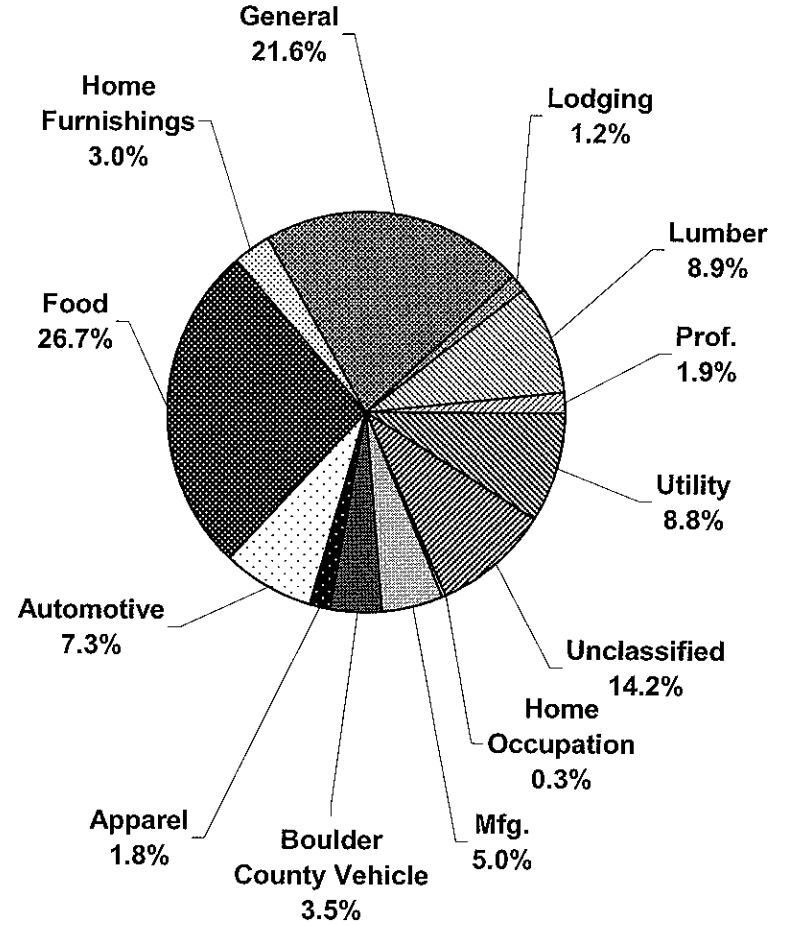
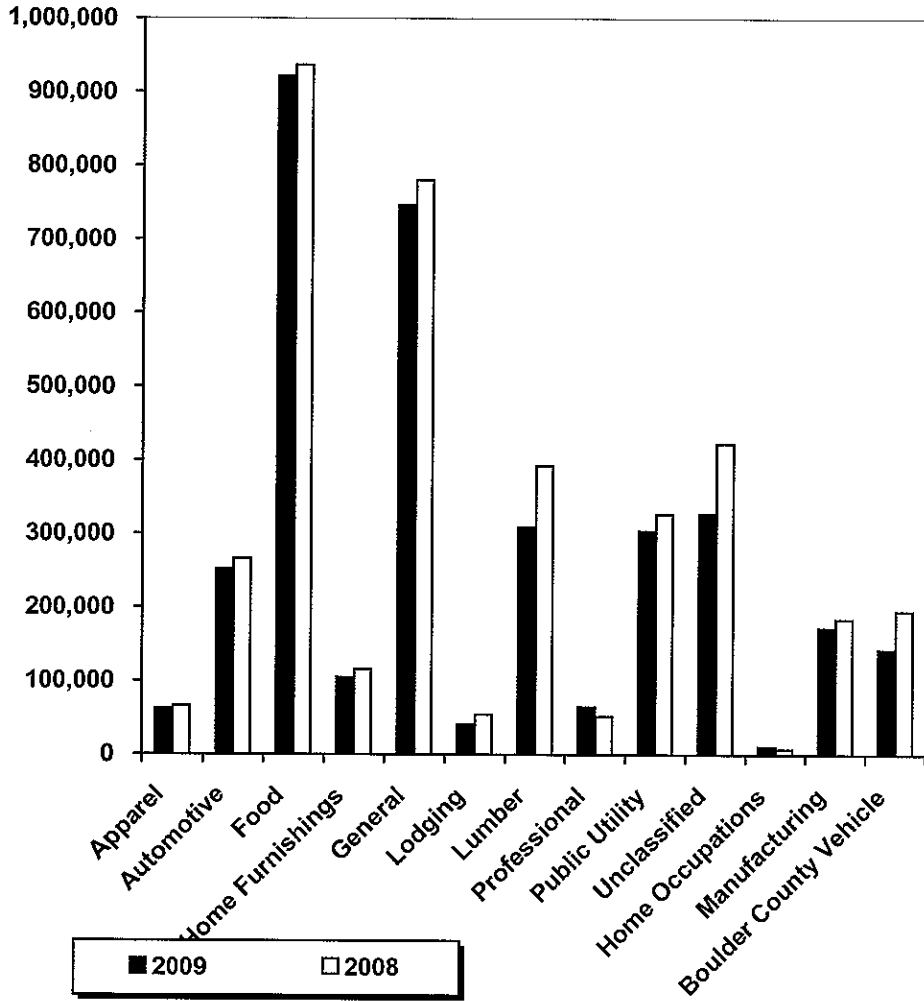
Use Tax	142,721	194,777	(26.7) %	744,571	1,024,458	(27.3) %
% of Total Revenue	4.1 %	5.1 %	(1.0) %	4.4 %	5.6 %	(1.2) %

Net Sales & Use Tax by Industry Type

For The Month Of

May

2009



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		May 2009		INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
			May 2009	May 2008				
Apparel 01000	93	Net Taxable Sales	1,898,729	2,039,080	(6.9) %	8,660,432 0	9,165,965	(5.5) %
		Total Revenue	62,352	65,818	(5.3) %	284,773 0	295,352	(3.6) %
Automotive 02000	305	Net Taxable Sales	7,696,077	8,222,303	(6.4) %	34,416,680 0	38,599,511	(10.8) %
		Total Revenue	252,263	266,154	(5.2) %	1,127,338 0	1,247,608	(9.6) %
Food 03000	372	Net Taxable Sales	27,991,746	28,740,253	(2.6) %	132,740,351 0	134,287,584	(1.2) %
		Total Revenue	921,215	936,401	(1.6) %	4,378,118 0	4,391,311	(0.3) %
Home Furnishings 04000	204	Net Taxable Sales	3,182,573	3,498,067	(9.0) %	16,491,682 0	17,487,995	(5.7) %
		Total Revenue	104,688	115,385	(9.3) %	553,374 0	569,162	(2.8) %
General 05000	458	Net Taxable Sales	22,726,293	23,809,747	(4.6) %	102,464,889 0	106,502,631	(3.8) %
		Total Revenue	746,162	780,678	(4.4) %	3,375,734 0	3,491,171	(3.3) %
Lodging 06000	19	Net Taxable Sales	1,237,936	1,675,701	(26.1) %	5,013,919 0	6,855,617	(26.9) %
		Total Revenue	40,425	54,376	(25.7) %	164,166 0	223,214	(26.5) %
Lumber 07000	1,959	Net Taxable Sales	8,469,899	9,037,346	(6.3) %	31,392,710 0	34,253,579	(8.4) %
		Total Revenue	308,701	392,044	(21.3) %	1,444,284 0	1,625,735	(11.2) %
Professional 08000	1,692	Net Taxable Sales	1,143,116	1,258,870	(9.2) %	6,166,497 0	6,785,752	(9.1) %
		Total Revenue	64,608	51,881	24.5 %	345,254 0	327,273	5.5 %
Public Utility 09000	251	Net Taxable Sales	8,939,970	9,800,948	(8.8) %	56,041,414 0	60,108,376	(6.8) %
		Total Revenue	303,673	326,445	(7.0) %	1,878,923 0	2,007,914	(6.4) %
Unclassified 10000	1,573	Net Taxable Sales	8,693,865	11,645,950	(25.3) %	45,180,663 0	54,931,311	(17.8) %
		Total Revenue	326,678	422,284	(22.6) %	1,715,456 0	1,914,578	(10.4) %
Home Occupations 11200	97	Net Taxable Sales	339,077	229,489	47.8 %	1,717,072 0	1,631,147	5.3 %
		Total Revenue	10,897	7,315	49.0 %	53,901 0	52,074	3.5 %
Manufacturing 12000	238	Net Taxable Sales	1,695,103	1,794,531	(5.5) %	7,997,784 0	9,377,727	(14.7) %
		Total Revenue	172,180	183,921	(6.4) %	779,564 0	1,254,824	(37.9) %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0 0	0	0.0 %
		Total Revenue	142,721	194,777	(26.7) %	744,571 0	1,024,458	(27.3) %
GRAND TOTALS	7,262	Net Taxable Sales	94,014,384	101,752,285	(7.6) %	448,284,093	479,987,195	(6.6) %
		Total Revenue	3,456,563	3,797,479	(9.0) %	16,845,456	18,424,674	(8.6) %

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

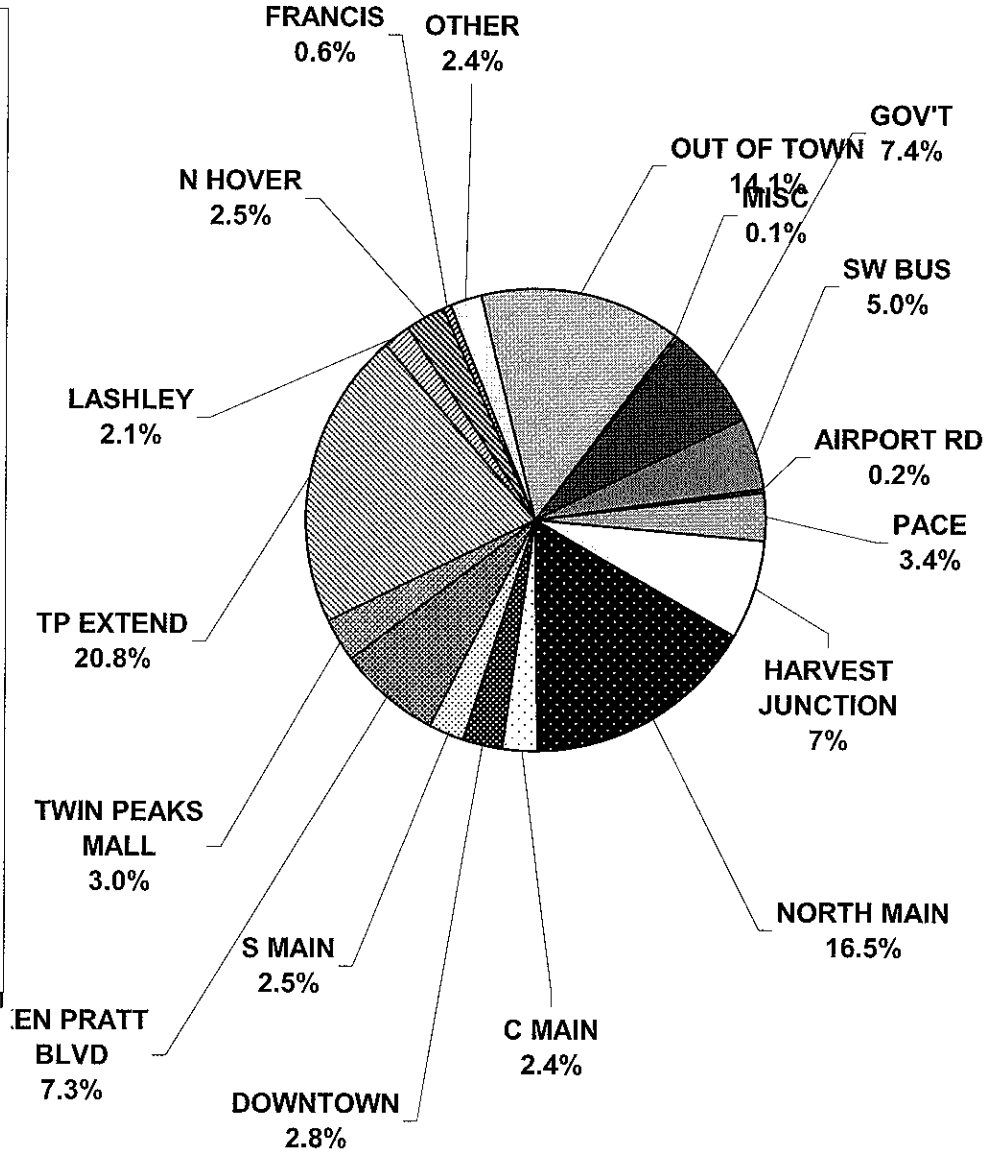
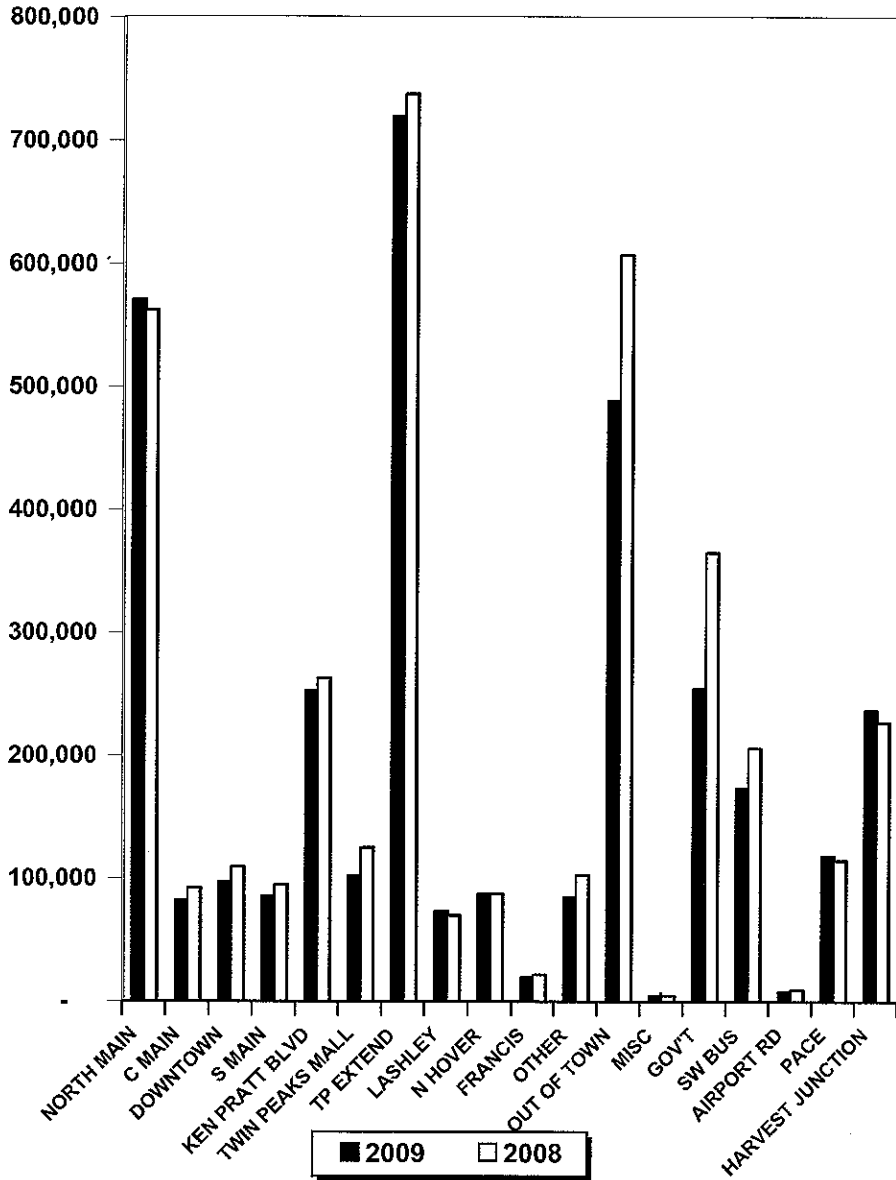
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May
2009

LOCATION		% OF AREA TO TOTAL	May 2009	May 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	18.5%	17,350,890	17,134,921	1.3 %	77,354,086	75,796,101	2.1 %
	Total Revenue	16.5%	570,866	562,292	1.5 %	2,548,311	2,483,167	2.6 %
CENTRAL MAIN	Net Taxable Sales	2.7%	2,546,661	2,860,845	(11.0) %	12,904,206	13,792,647	(6.4) %
	Total Revenue	2.4%	81,986	91,950	(10.8) %	418,328	443,717	(5.7) %
DOWNTOWN	Net Taxable Sales	3.2%	2,974,406	3,315,962	(10.3) %	12,909,111	14,448,611	(10.7) %
	Total Revenue	2.8%	96,879	109,102	(11.2) %	427,507	473,670	(9.7) %
SOUTH MAIN	Net Taxable Sales	2.7%	2,572,411	2,912,014	(11.7) %	12,128,566	13,889,275	(12.7) %
	Total Revenue	2.5%	85,459	94,662	(9.7) %	396,324	453,164	(12.5) %
KEN PRATT BOULEVARD	Net Taxable Sales	8.2%	7,703,601	8,083,740	(4.7) %	34,828,852	37,290,294	(6.6) %
	Total Revenue	7.3%	252,482	262,848	(3.9) %	1,145,357	1,215,659	(5.8) %
TWIN PEAKS MALL	Net Taxable Sales	3.1%	2,959,683	3,773,108	(21.6) %	14,587,955	18,374,481	(20.6) %
	Total Revenue	3.0%	101,992	124,844	(18.3) %	500,104	618,365	(19.1) %
TW PKS SQ EXTENDED	Net Taxable Sales	22.6%	21,267,082	22,510,735	(5.5) %	91,691,295	98,136,774	(6.6) %
	Total Revenue	20.8%	719,833	737,839	(2.4) %	3,058,066	3,215,844	(4.9) %
LASHLEY	Net Taxable Sales	2.0%	1,887,593	1,866,341	1.1 %	7,066,528	7,692,645	(8.1) %
	Total Revenue	2.1%	73,079	69,701	4.8 %	270,307	421,589	(35.9) %
NORTH HOVER	Net Taxable Sales	2.8%	2,668,734	2,669,642	(0.0) %	12,488,080	12,766,357	(2.2) %
	Total Revenue	2.5%	87,419	87,202	0.2 %	416,375	417,758	(0.3) %
FRANCIS	Net Taxable Sales	0.6%	599,585	673,831	(11.0) %	2,988,139	3,188,749	(6.3) %
	Total Revenue	0.6%	19,410	21,473	(9.6) %	97,728	101,848	(4.0) %
ALL OTHERS	Net Taxable Sales	2.1%	1,996,804	2,590,155	(22.9) %	9,413,703	12,140,615	(22.5) %
	Total Revenue	2.4%	84,313	102,596	(17.8) %	379,055	468,411	(19.1) %
OUT OF TOWN	Net Taxable Sales	14.6%	13,688,968	17,770,514	(23.0) %	87,489,824	98,400,023	(11.1) %
	Total Revenue	14.1%	488,576	607,464	(19.6) %	3,120,691	3,520,519	(11.4) %
MISCELLANEOUS	Net Taxable Sales	0.1%	126,493	135,043	(6.3) %	1,110,812	1,843,798	(39.8) %
	Total Revenue	0.1%	4,542	4,538	0.1 %	50,859	61,125	(16.8) %
CITY, BLDR CO	Net Taxable Sales	2.8%	2,665,281	2,583,192	3.2 %	14,433,020	14,045,962	2.8 %
	Total Revenue	7.4%	254,399	364,919	(30.3) %	1,565,602	1,965,686	(20.4) %
SW BUSINESS	Net Taxable Sales	2.1%	2,015,484	2,182,818	(7.7) %	8,720,450	11,064,668	(21.2) %
	Total Revenue	5.0%	173,214	205,644	(15.8) %	863,893	1,025,305	(15.7) %
AIRPORT ROAD	Net Taxable Sales	0.2%	227,110	238,780	(4.9) %	1,178,629	1,127,616	4.5 %
	Total Revenue	0.2%	7,643	9,419	(18.9) %	38,832	38,807	0.1 %
PACE	Net Taxable Sales	3.8%	3,599,621	3,507,533	2.6 %	16,756,990	16,574,506	1.1 %
	Total Revenue	3.4%	117,862	114,406	3.0 %	547,450	541,400	1.1 %
HARVEST JUNCTION	Net Taxable Sales	7.6%	7,163,977	6,943,111	3.2 %	30,233,847	29,414,073	2.8 %
	Total Revenue	6.8%	236,609	226,580	4.4 %	1,000,667	958,640	4.4 %
TOTALS	Net Taxable Sales	100.0%	94,014,384	101,752,285	(7.6) %	448,284,093	479,987,195	(6.6) %
	Total Revenue	100.0%	3,456,563	3,797,479	(9.0) %	16,845,456	18,424,674	(8.6) %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
May
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

**May
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	17,539	(22.1) %	22,520	47,332	(25.9) %	63,853
April	17,151	(33.7) %	25,853	64,482	(28.1) %	89,706
May	22,248	(27.6) %	30,714	86,731	(28.0) %	120,420
June						
July						
August						
September						
October						
November						
December						
Total	\$ 86,731	(28.0) %	\$ 120,420			