

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**June 2009**

#### SUMMARY

Total Taxes this Month:	\$	3,847,141
Compared to Last Year:		4,092,985
Percentage change:		(6.0) %

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## June 2009

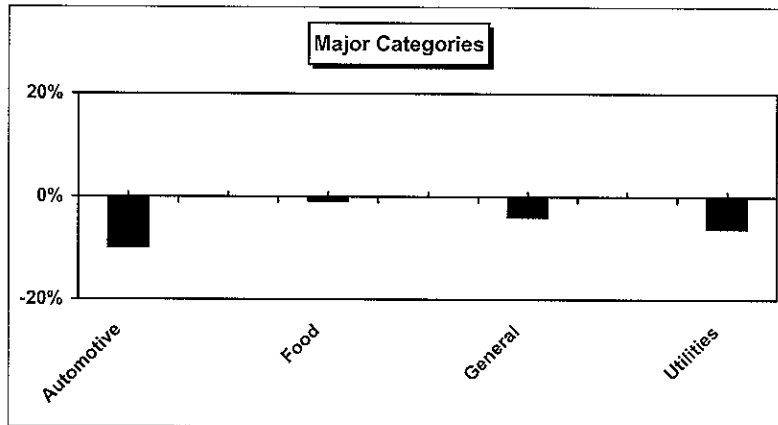
### Overview

**Month of June:** Total sales and use tax for the month of June decreased by 6.0% compared to last year. The Sales Tax Component decreased by 5.5% while the Use Tax component decreased by 10.6%.

**Year to Date:** Total sales and use tax **through** June decreased by 8.1% for 2009. The sales tax component decreased by 5.9% and the use tax component decreased by 21.8%.

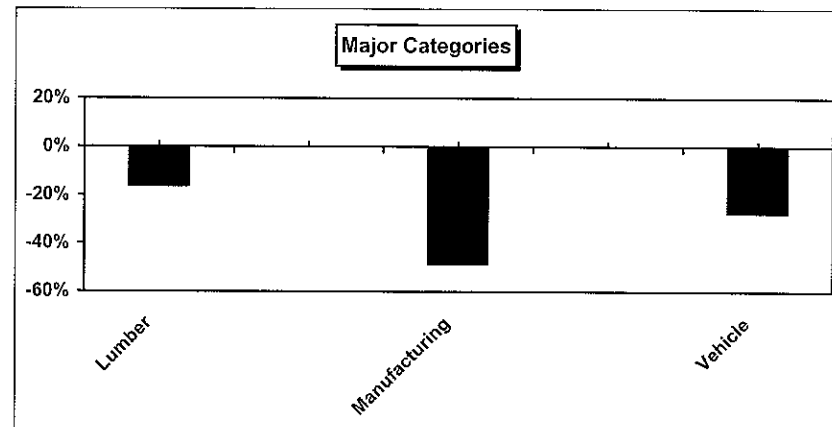
### Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories all showed decreases of 9.9%, 0.8%, 4.0% and 6.2%.



### Use Tax Activity

The *Lumber, Manufacturing, and Vehicle* categories all showed decreases of 16.3%, 48.4% and 27.4%.

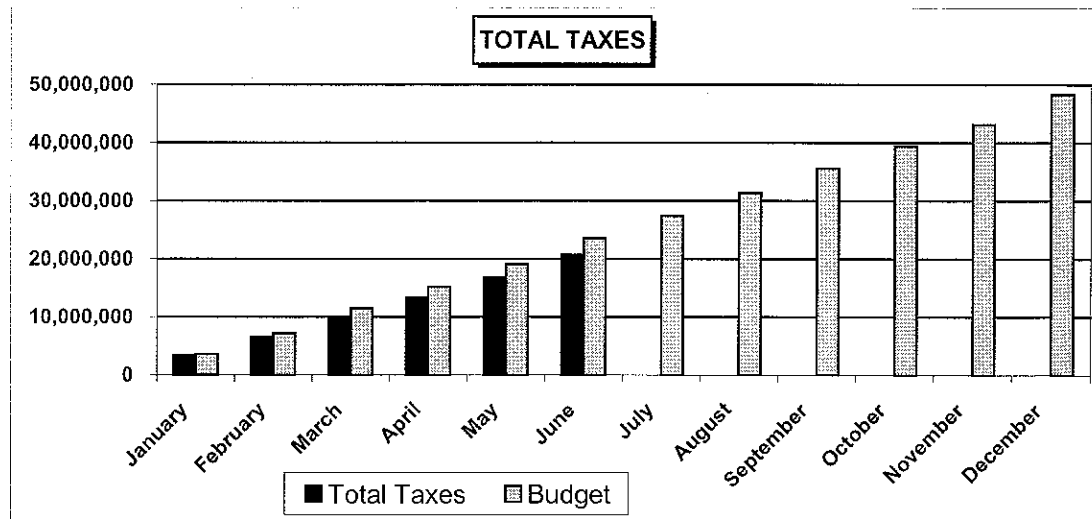


# SALES & USE TAX - BUDGET TO ACTUAL

**June  
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	3,314,952	532,189	3,847,141
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>\$ 17,946,657</u>	<u>2,745,939</u>	<u>20,692,597</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  
June 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	11,640,107	124,979	11,765,087	10,959,791	71,269	11,031,059	-5.8%	-43.0%	-6.2%	3.53%
PIF Fund	-	1,986,156	1,986,156	-	1,605,641	1,605,641	n/a	-19.2%	-19.2%	11.90%
Other Funds	7,420,569	1,345,848	8,766,417	6,986,868	1,069,030	8,055,897	-5.8%	-20.6%	-8.1%	4.70%
All Funds Total	19,060,676	3,456,983	22,517,659	17,946,657	2,745,939	20,692,597	-5.8%	-20.6%	-8.1%	4.70%
				<b>Budgeted Increase</b>			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 six months is that the General Fund share of revenue from sales and use tax is down by 6.2%. 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 six months, the PIF is down by 19.2%, 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****June****2009****5****ACCOUNT GROUPS****June  
2009****June  
2008****INC  
(DEC)****YTD  
2009****YTD  
2008****INC  
(DEC)****GRAND TOTALS**

Active Accounts	7,355	6,976	379	7,355	6,976	379
Net Taxable Sales	101,259,284	109,175,557	(7.3) %	549,543,377	589,162,752	(6.7) %
<b>Net Sales Tax</b>	<b>3,288,774</b>	<b>3,478,440</b>	<b>(5.5) %</b>	<b>17,771,826</b>	<b>18,882,805</b>	<b>(5.9) %</b>
Delinquent Sales Tax	7,574	13,307	-	103,103	141,160	-
<b>Use Tax</b>	<b>520,660</b>	<b>582,385</b>	<b>(10.6) %</b>	<b>2,662,834</b>	<b>3,404,901</b>	<b>(21.8) %</b>
Delinquent Use Tax	11,529	13,093	-	83,782	52,085	-
Other Revenue*	18,604	5,760	-	71,052	36,708	-
<b>Total Revenue</b>	<b>3,847,141</b>	<b>4,092,985</b>	<b>(6.0) %</b>	<b>20,692,597</b>	<b>22,517,659</b>	<b>(8.1) %</b>

For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

June

2009

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## ACCOUNT GROUPS

### 01000 Apparel

	June 2009	June 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	94	86	8	94	86	8
Net Taxable Sales	2,014,106	2,383,101	(15.5) %	10,674,538	11,549,066	(7.6) %
<b>Net Sales Tax</b>	65,381	76,566	<b>(14.6) %</b>	344,076	367,759	<b>(6.4) %</b>
Delinquent Sales Tax	0	0	-	2,091	2,618	-
<b>Use Tax</b>	154	135	<b>14.1 %</b>	3,253	1,064	<b>205.7 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	24	40	-	912	652	-
<b>Total Revenue</b>	<b>65,559</b>	<b>76,741</b>	<b>(14.6) %</b>	<b>350,332</b>	<b>372,093</b>	<b>(5.8) %</b>
% of Total Revenue	1.7 %	1.9 %	(0.2) %	1.7 %	1.7 %	0.0 %

### 02000 Automotive

Active Accounts	309	290	19	309	290	19
Net Taxable Sales	7,415,553	7,992,415	(7.2) %	41,832,233	46,591,926	(10.2) %
<b>Net Sales Tax</b>	238,408	256,443	<b>(7.0) %</b>	<b>1,341,784</b>	<b>1,489,567</b>	<b>(9.9) %</b>
Delinquent Sales Tax	2,547	510	-	13,052	6,309	-
<b>Use Tax</b>	1,363	2,390	<b>(43.0) %</b>	<b>9,071</b>	<b>10,411</b>	<b>(12.9) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3,224	1,429	-	8,973	2,093	-
<b>Total Revenue</b>	<b>245,542</b>	<b>260,772</b>	<b>(5.8) %</b>	<b>1,372,880</b>	<b>1,508,380</b>	<b>(9.0) %</b>
% of Total Revenue	6.4 %	6.4 %	0.0 %	6.6 %	6.7 %	(0.1) %

### 03000 Food

Active Accounts	372	369	3	372	369	3
Net Taxable Sales	29,902,445	31,711,097	(5.7) %	177,001,281	180,168,313	(1.8) %
<b>Net Sales Tax</b>	973,896	1,017,274	<b>(4.3) %</b>	<b>5,732,220</b>	<b>5,780,627</b>	<b>(0.8) %</b>
Delinquent Sales Tax	548	3,129	-	36,027	43,987	-
<b>Use Tax</b>	7,402	5,560	<b>33.1 %</b>	<b>49,731</b>	<b>56,441</b>	<b>(11.9) %</b>
Delinquent Use Tax	0	11,184	-	0	11,184	-
Other Revenue	4,993	0	-	18,931	1,874	-
<b>Total Revenue</b>	<b>986,839</b>	<b>1,037,147</b>	<b>(4.9) %</b>	<b>5,836,909</b>	<b>5,894,113</b>	<b>(1.0) %</b>
% of Total Revenue	25.7 %	25.3 %	0.4 %	28.2 %	26.2 %	2.0 %

# SALES AND USE TAX

June

2009

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## ACCOUNT GROUPS

### 04000 Home Furnishings

	June 2009	June 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	205	199	6	205	199	6
Net Taxable Sales	3,414,612	3,850,839	(11.3) %	19,906,294	21,338,834	(6.7) %
<b>Net Sales Tax</b>	<b>110,211</b>	<b>124,160</b>	<b>(11.2) %</b>	<b>638,830</b>	<b>685,148</b>	<b>(6.8) %</b>
Delinquent Sales Tax	0	0	-	4,900	2,155	-
<b>Use Tax</b>	<b>535</b>	<b>520</b>	<b>2.9 %</b>	<b>19,789</b>	<b>5,345</b>	<b>270.2 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	209	-	601	1,403	-
<b>Total Revenue</b>	<b>110,746</b>	<b>124,889</b>	<b>(11.3) %</b>	<b>664,120</b>	<b>694,051</b>	<b>(4.3) %</b>
% of Total Revenue	2.9 %	3.1 %	(0.2) %	3.2 %	3.1 %	0.1 %

### 05000 General

Active Accounts	462	430	32	462	430	32
Net Taxable Sales	20,709,303	21,772,120	(4.9) %	108,815,707	114,105,119	(4.6) %
<b>Net Sales Tax</b>	<b>673,859</b>	<b>704,269</b>	<b>(4.3) %</b>	<b>3,537,200</b>	<b>3,683,679</b>	<b>(4.0) %</b>
Delinquent Sales Tax	2,680	3,500	-	17,341	28,022	-
<b>Use Tax</b>	<b>3,504</b>	<b>3,847</b>	<b>(8.9) %</b>	<b>17,679</b>	<b>23,175</b>	<b>(23.7) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	199	0	-	11,804	2,256	-
<b>Total Revenue</b>	<b>680,242</b>	<b>711,616</b>	<b>(4.4) %</b>	<b>3,584,024</b>	<b>3,737,132</b>	<b>(4.1) %</b>
% of Total Revenue	17.7 %	17.4 %	0.3 %	17.3 %	16.6 %	0.7 %

### 06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	1,303,197	1,689,314	(22.9) %	6,317,116	8,544,931	(26.1) %
<b>Net Sales Tax</b>	<b>42,538</b>	<b>54,839</b>	<b>(22.4) %</b>	<b>205,921</b>	<b>272,944</b>	<b>(24.6) %</b>
Delinquent Sales Tax	0	0	-	0	3,332	-
<b>Use Tax</b>	<b>48</b>	<b>32</b>	<b>50.0 %</b>	<b>484</b>	<b>894</b>	<b>(45.9) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1	13	-	348	928	-
<b>Total Revenue</b>	<b>42,587</b>	<b>54,884</b>	<b>(22.4) %</b>	<b>206,753</b>	<b>278,098</b>	<b>(25.7) %</b>
% of Total Revenue	1.1 %	1.3 %	(0.2) %	1.0 %	1.2 %	(0.2) %

# SALES AND USE TAX

June

2009

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## ACCOUNT GROUPS

### 07000 Lumber

	June 2009	June 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,988	1,889	99	1,988	1,889	99
Net Taxable Sales	8,470,872	9,529,931	(11.1) %	39,863,582	43,783,510	(9.0) %
<b>Net Sales Tax</b>	276,151	309,568	<b>(10.8) %</b>	1,292,514	1,411,221	<b>(8.4) %</b>
Delinquent Sales Tax	0	0	-	6,046	10,613	-
<b>Use Tax</b>	54,118	58,780	<b>(7.9) %</b>	474,489	566,831	<b>(16.3) %</b>
Delinquent Use Tax	0	0	-	0	2,361	-
Other Revenue	275	2,348	-	1,779	5,405	-
<b>Total Revenue</b>	<b>330,544</b>	<b>370,696</b>	<b>(10.8) %</b>	<b>1,774,828</b>	<b>1,996,431</b>	<b>(11.1) %</b>
% of Total Revenue	8.6 %	9.1 %	(0.5) %	8.6 %	8.9 %	(0.3) %

### 08000 Professional

Active Accounts	1,729	1,594	135	1,729	1,594	135
Net Taxable Sales	2,406,221	1,871,997	28.5 %	8,572,718	8,657,749	(1.0) %
<b>Net Sales Tax</b>	76,462	59,278	<b>29.0 %</b>	264,626	268,317	<b>(1.4) %</b>
Delinquent Sales Tax	1,212	0	-	5,734	6,784	-
<b>Use Tax</b>	111,271	47,269	<b>135.4 %</b>	255,796	152,812	<b>67.4 %</b>
Delinquent Use Tax	5,053	1,909	-	9,046	5,110	-
Other Revenue	1,085	0	-	5,135	2,706	-
<b>Total Revenue</b>	<b>195,083</b>	<b>108,456</b>	<b>79.9 %</b>	<b>540,337</b>	<b>435,729</b>	<b>24.0 %</b>
% of Total Revenue	5.1 %	2.6 %	2.5 %	2.6 %	1.9 %	0.7 %

### 09000 Public Utility

Active Accounts	247	244	3	247	244	3
Net Taxable Sales	9,899,331	10,416,966	(5.0) %	65,940,745	70,525,342	(6.5) %
<b>Net Sales Tax</b>	322,992	336,704	<b>(4.1) %</b>	2,151,369	2,293,843	<b>(6.2) %</b>
Delinquent Sales Tax	0	2,014	-	1,809	3,580	-
<b>Use Tax</b>	22,788	8,496	<b>168.2 %</b>	69,846	56,039	<b>24.6 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	126	1,707	-	1,805	3,373	-
<b>Total Revenue</b>	<b>345,906</b>	<b>348,921</b>	<b>(0.9) %</b>	<b>2,224,829</b>	<b>2,356,835</b>	<b>(5.6) %</b>
% of Total Revenue	9.0 %	8.5 %	0.5 %	10.8 %	10.5 %	0.3 %

# SALES AND USE TAX

June

2009

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## ACCOUNT GROUPS

### 10000 Unclassified

	June 2009	June 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,593	1,528	65	1,593	1,528	65
Net Taxable Sales	11,841,642	15,438,952	(23.3) %	57,022,305	70,370,263	(19.0) %
<b>Net Sales Tax</b>	<b>382,631</b>	<b>459,453</b>	<b>(16.7) %</b>	<b>1,829,526</b>	<b>2,201,499</b>	<b>(16.9) %</b>
Delinquent Sales Tax	587	3,469	-	10,985	26,149	-
<b>Use Tax</b>	<b>38,797</b>	<b>20,790</b>	<b>86.6 %</b>	<b>278,989</b>	<b>163,937</b>	<b>70.2 %</b>
Delinquent Use Tax	0	0	-	15,239	0	-
Other Revenue	2,409	0	-	5,141	6,705	-
<b>Total Revenue</b>	<b>424,424</b>	<b>483,712</b>	<b>(12.3) %</b>	<b>2,139,880</b>	<b>2,398,290</b>	<b>(10.8) %</b>
% of Total Revenue	11.0 %	11.8 %	(0.8) %	10.3 %	10.7 %	(0.4) %

### 11200 Home Occupations

Active Accounts	99	99	0	99	99	0
Net Taxable Sales	389,491	810,227	(51.9) %	2,106,563	2,441,374	(13.7) %
<b>Net Sales Tax</b>	<b>12,389</b>	<b>25,856</b>	<b>(52.1) %</b>	<b>64,799</b>	<b>77,235</b>	<b>(16.1) %</b>
Delinquent Sales Tax	0	0	-	1,250	505	-
<b>Use Tax</b>	<b>0</b>	<b>5</b>	<b>(100.0) %</b>	<b>3</b>	<b>103</b>	<b>(97.1) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	14	-	238	106	-
<b>Total Revenue</b>	<b>12,389</b>	<b>25,875</b>	<b>(52.1) %</b>	<b>66,290</b>	<b>77,949</b>	<b>(15.0) %</b>
% of Total Revenue	0.3 %	0.6 %	(0.3) %	0.3 %	0.3 %	0.0 %

### 12000 Manufacturing

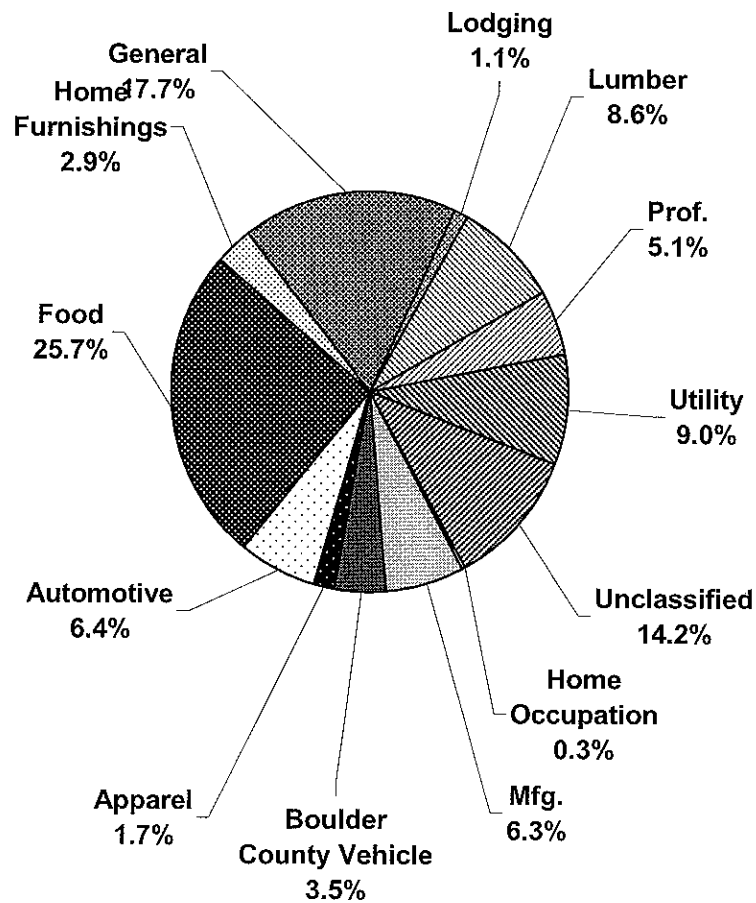
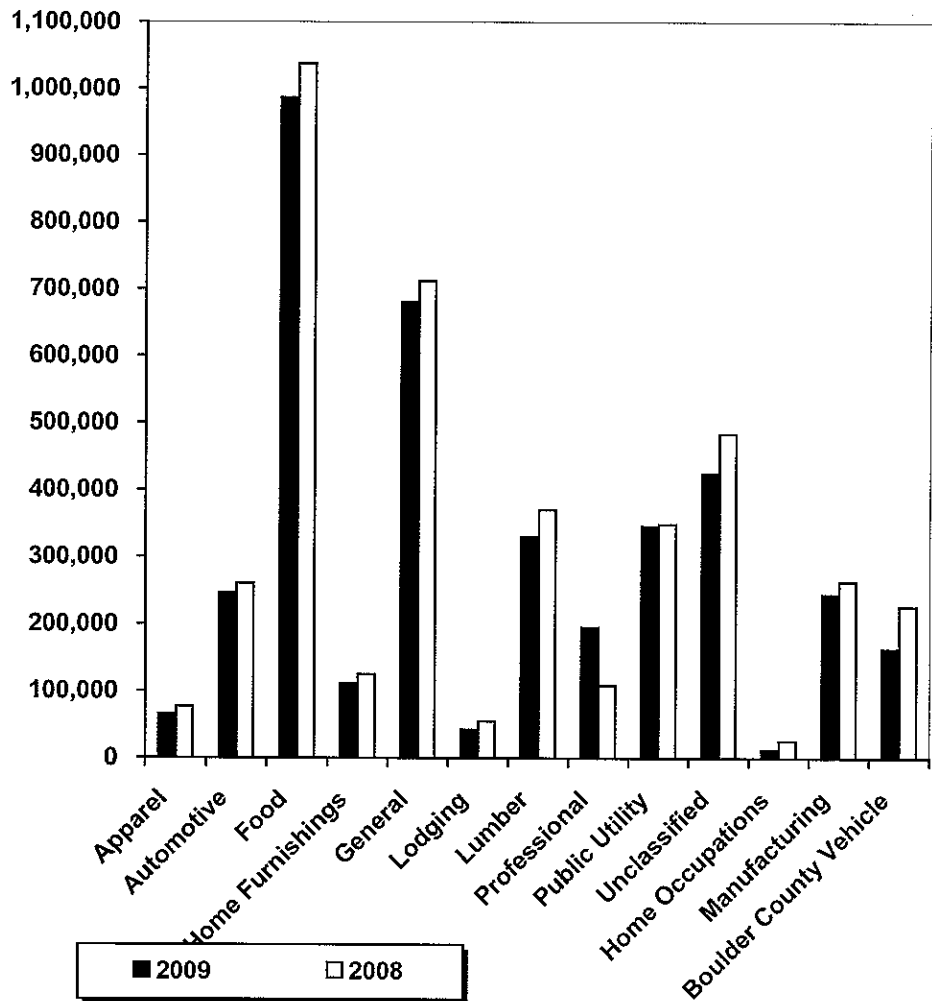
Active Accounts	237	229	8	237	229	8
Net Taxable Sales	3,492,511	1,708,598	104.4 %	11,490,295	11,086,325	3.6 %
<b>Net Sales Tax</b>	<b>113,856</b>	<b>54,030</b>	<b>110.7 %</b>	<b>368,961</b>	<b>350,966</b>	<b>5.1 %</b>
Delinquent Sales Tax	0	685	-	3,868	7,106	-
<b>Use Tax</b>	<b>117,661</b>	<b>208,633</b>	<b>(43.6) %</b>	<b>576,114</b>	<b>1,117,463</b>	<b>(48.4) %</b>
Delinquent Use Tax	6,476	0	-	59,497	33,430	-
Other Revenue	6,268	0	-	15,385	9,207	-
<b>Total Revenue</b>	<b>244,261</b>	<b>263,348</b>	<b>(7.2) %</b>	<b>1,023,825</b>	<b>1,518,172</b>	<b>(32.6) %</b>
% of Total Revenue	6.3 %	6.4 %	(0.1) %	4.9 %	6.7 %	(1.8) %

### 00000 Boulder County Vehicle

<b>Use Tax</b>	<b>163,019</b>	<b>225,928</b>	<b>(27.8) %</b>	<b>907,590</b>	<b>1,250,386</b>	<b>(27.4) %</b>
% of Total Revenue	4.2 %	5.5 %	(1.3) %	4.4 %	5.6 %	(1.2) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**June**  
**2009**



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP		ACTIVE ACCTS	June 2009		INCR/ (DECR)	YTD 2009		YTD 2008		INCR/ (DECR)
ACCOUNT #			June 2009	June 2008		2009	2008	(DECR)		
Apparel		94	Net Taxable Sales	2,014,106	2,383,101	(15.5) %	10,674,538 0	11,549,066	(7.6) %	
01000			Total Revenue	65,559	76,741	(14.6) %	350,332 0	372,093	(5.8) %	
Automotive		309	Net Taxable Sales	7,415,553	7,992,415	(7.2) %	41,832,233 0	46,591,926	(10.2) %	
02000			Total Revenue	245,542	260,772	(5.8) %	1,372,880 0	1,508,380	(9.0) %	
Food		372	Net Taxable Sales	29,902,445	31,711,097	(5.7) %	177,001,281 0	180,168,313	(1.8) %	
03000			Total Revenue	986,839	1,037,147	(4.9) %	5,836,909 0	5,894,113	(1.0) %	
Home Furnishings		205	Net Taxable Sales	3,414,612	3,850,839	(11.3) %	19,906,294 0	21,338,834	(6.7) %	
04000			Total Revenue	110,746	124,889	(11.3) %	664,120 0	694,051	(4.3) %	
General		462	Net Taxable Sales	20,709,303	21,772,120	(4.9) %	108,815,707 0	114,105,119	(4.6) %	
05000			Total Revenue	680,242	711,616	(4.4) %	3,584,024 0	3,737,132	(4.1) %	
Lodging		19	Net Taxable Sales	1,303,197	1,689,314	(22.9) %	6,317,116 0	8,544,931	(26.1) %	
06000			Total Revenue	42,587	54,884	(22.4) %	206,753 0	278,098	(25.7) %	
Lumber		1,988	Net Taxable Sales	8,470,872	9,529,931	(11.1) %	39,863,582 0	43,783,510	(9.0) %	
07000			Total Revenue	330,544	370,696	(10.8) %	1,774,828 0	1,996,431	(11.1) %	
Professional		1,729	Net Taxable Sales	2,406,221	1,871,997	28.5 %	8,572,718 0	8,657,749	(1.0) %	
08000			Total Revenue	195,083	108,456	79.9 %	540,337 0	435,729	24.0 %	
Public Utility		247	Net Taxable Sales	9,899,331	10,416,966	(5.0) %	65,940,745 0	70,525,342	(6.5) %	
09000			Total Revenue	345,906	348,921	(0.9) %	2,224,829 0	2,356,835	(5.6) %	
Unclassified		1,593	Net Taxable Sales	11,841,642	15,438,952	(23.3) %	57,022,305 0	70,370,263	(19.0) %	
10000			Total Revenue	424,424	483,712	(12.3) %	2,139,880 0	2,398,290	(10.8) %	
Home Occupations		99	Net Taxable Sales	389,491	810,227	(51.9) %	2,106,563 0	2,441,374	(13.7) %	
11200			Total Revenue	12,389	25,875	(52.1) %	66,290 0	77,949	(15.0) %	
Manufacturing		237	Net Taxable Sales	3,492,511	1,708,598	104.4 %	11,490,295 0	11,086,325	3.6 %	
12000			Total Revenue	244,261	263,348	(7.2) %	1,023,825 0	1,518,172	(32.6) %	
Boulder County Vehicle		1	Net Taxable Sales	0	0	0.0 %	0 0	0	0.0 %	
00000			Total Revenue	163,019	225,928	(27.8) %	907,590 0	1,250,386	(27.4) %	
<b>GRAND TOTALS</b>		<b>7,355</b>	<b>Net Taxable Sales</b>	<b>101,259,284</b>	<b>109,175,557</b>	<b>(7.3) %</b>	<b>549,543,377</b>	<b>589,162,752</b>	<b>(6.7) %</b>	
			<b>Total Revenue</b>	<b>3,847,141</b>	<b>4,092,985</b>	<b>(6.0) %</b>	<b>20,692,597</b>	<b>22,517,659</b>	<b>(8.1) %</b>	

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<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

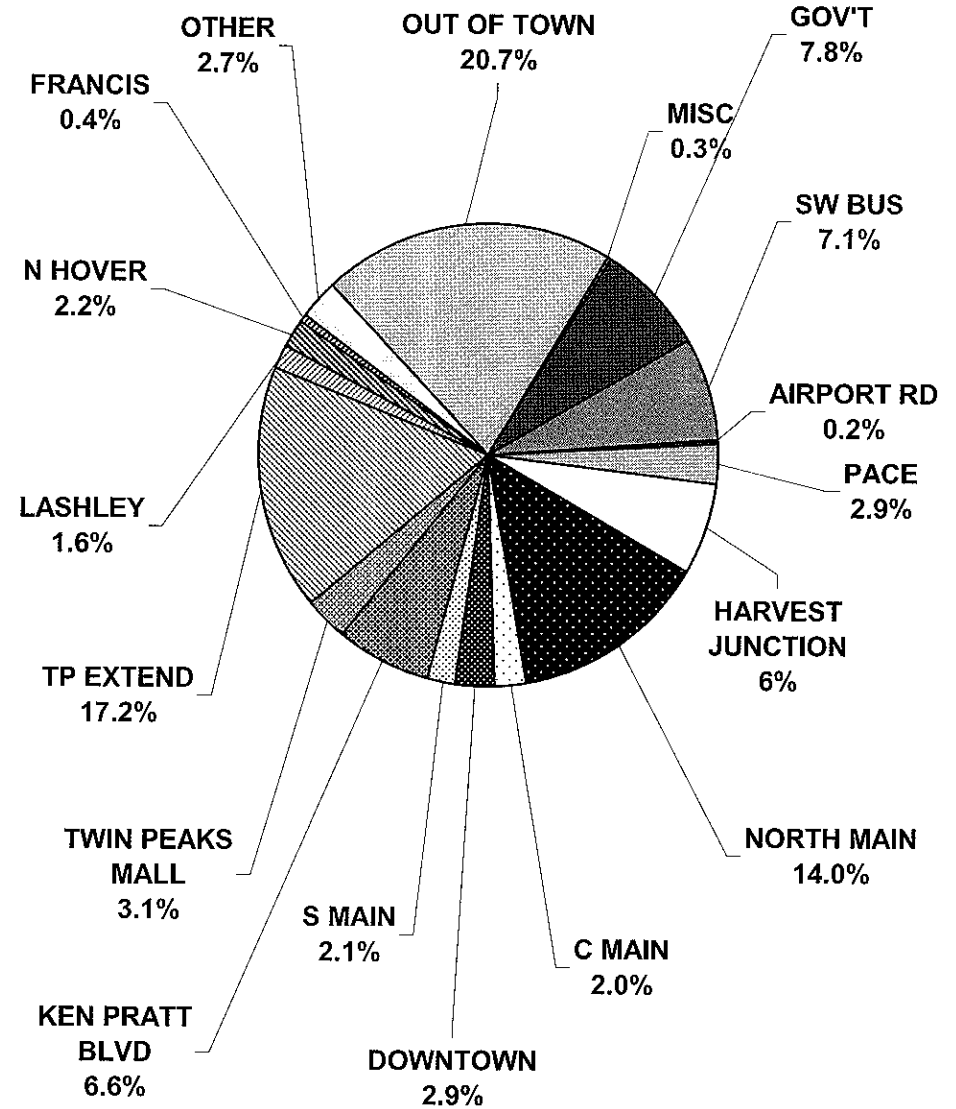
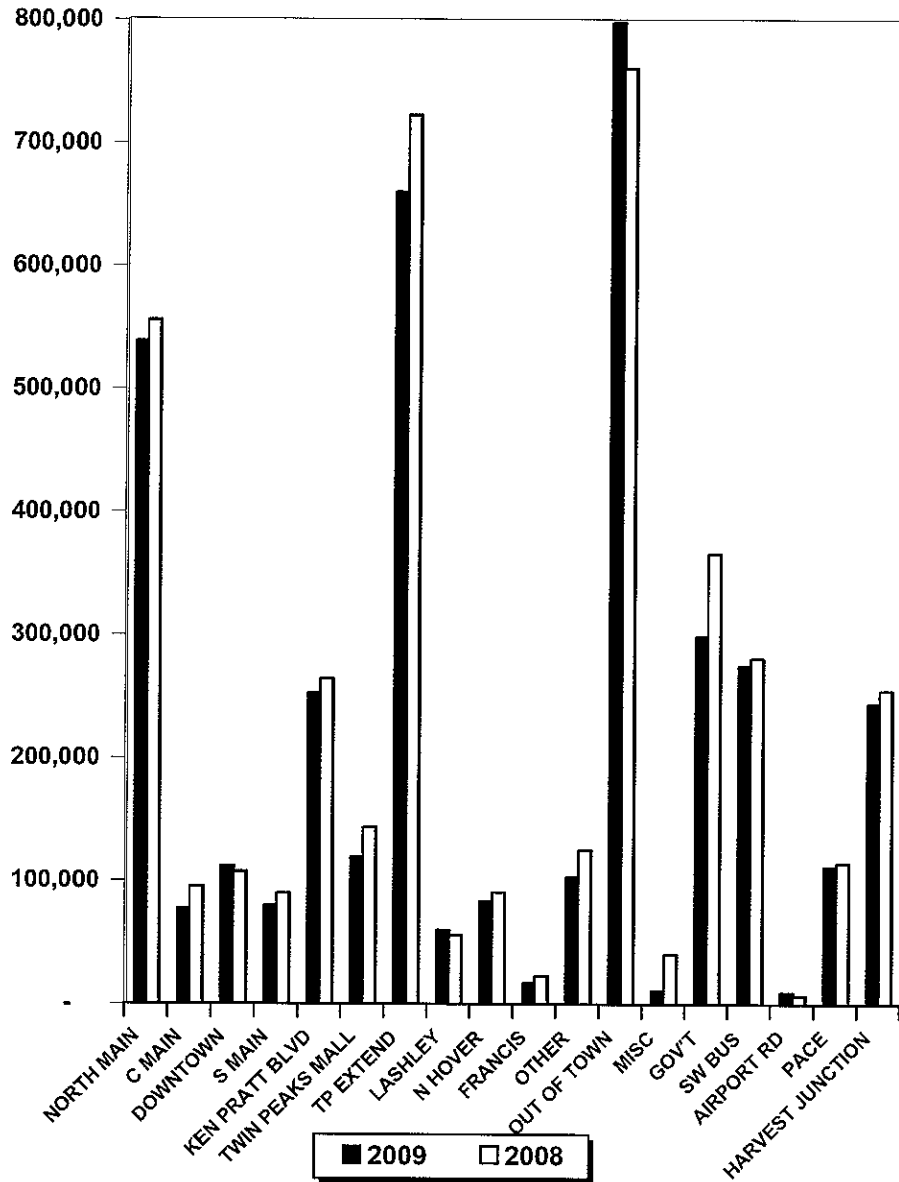
13

June  
2009

LOCATION		% OF AREA TO TOTAL	June 2009	June 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	16.2%	16,384,729	16,968,742	(3.4) %	93,738,815	92,764,843	1.0 %
	Total Revenue	14.0%	538,358	555,513	(3.1) %	3,086,669	3,038,680	1.6 %
CENTRAL MAIN	Net Taxable Sales	2.3%	2,368,016	2,963,537	(20.1) %	15,272,222	16,756,184	(8.9) %
	Total Revenue	2.0%	77,154	95,150	(18.9) %	495,482	538,867	(8.1) %
DOWNTOWN	Net Taxable Sales	3.3%	3,386,120	3,169,567	6.8 %	16,295,231	17,618,178	(7.5) %
	Total Revenue	2.9%	111,785	107,158	4.3 %	539,292	580,828	(7.2) %
SOUTH MAIN	Net Taxable Sales	2.4%	2,414,568	2,741,888	(11.9) %	14,543,134	16,631,163	(12.6) %
	Total Revenue	2.1%	79,413	89,520	(11.3) %	475,737	542,684	(12.3) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.4%	7,458,660	8,053,652	(7.4) %	42,287,512	45,343,946	(6.7) %
	Total Revenue	6.6%	252,366	264,124	(4.5) %	1,397,723	1,479,783	(5.5) %
TWIN PEAKS MALL	Net Taxable Sales	3.3%	3,339,676	4,208,954	(20.7) %	17,927,631	22,583,435	(20.6) %
	Total Revenue	3.1%	119,219	143,178	(16.7) %	619,323	761,543	(18.7) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.5%	19,707,640	22,022,907	(10.5) %	111,398,935	120,159,681	(7.3) %
	Total Revenue	17.2%	660,208	722,521	(8.6) %	3,718,274	3,938,365	(5.6) %
LASHLEY	Net Taxable Sales	1.5%	1,551,975	1,588,774	(2.3) %	8,618,503	9,281,419	(7.1) %
	Total Revenue	1.6%	59,763	55,351	8.0 %	330,070	476,940	(30.8) %
NORTH HOVER	Net Taxable Sales	2.5%	2,536,316	2,777,207	(8.7) %	15,024,396	15,543,564	(3.3) %
	Total Revenue	2.2%	83,387	90,458	(7.8) %	499,762	508,216	(1.7) %
FRANCIS	Net Taxable Sales	0.5%	486,732	680,711	(28.5) %	3,474,871	3,869,460	(10.2) %
	Total Revenue	0.4%	16,651	22,102	(24.7) %	114,379	123,950	(7.7) %
ALL OTHERS	Net Taxable Sales	2.5%	2,546,945	3,108,304	(18.1) %	11,960,648	15,248,919	(21.6) %
	Total Revenue	2.7%	102,689	124,641	(17.6) %	481,744	593,052	(18.8) %
OUT OF TOWN	Net Taxable Sales	22.4%	22,687,963	21,526,148	5.4 %	110,177,787	119,926,171	(8.1) %
	Total Revenue	20.7%	797,661	760,750	4.9 %	3,918,352	4,281,269	(8.5) %
MISCELLANEOUS	Net Taxable Sales	0.3%	279,272	2,277,498	(87.7) %	1,390,084	4,121,296	(66.3) %
	Total Revenue	0.3%	10,734	40,261	(73.3) %	61,593	101,386	(39.2) %
CITY, BLDR CO	Net Taxable Sales	2.9%	2,938,431	2,804,919	4.8 %	17,371,451	16,850,881	3.1 %
	Total Revenue	7.8%	298,529	365,782	(18.4) %	1,864,131	2,331,468	(20.0) %
SW BUSINESS	Net Taxable Sales	2.1%	2,098,940	2,775,757	(24.4) %	10,819,390	13,840,425	(21.8) %
	Total Revenue	7.1%	274,650	280,745	(2.2) %	1,138,543	1,306,050	(12.8) %
AIRPORT ROAD	Net Taxable Sales	0.3%	258,287	205,386	25.8 %	1,436,916	1,333,002	7.8 %
	Total Revenue	0.2%	9,236	6,533	41.4 %	48,068	45,340	6.0 %
PACE	Net Taxable Sales	3.4%	3,405,636	3,498,320	(2.6) %	20,162,626	20,072,826	0.4 %
	Total Revenue	2.9%	111,387	114,434	(2.7) %	658,837	655,834	0.5 %
HARVEST JUNCTION	Net Taxable Sales	7.3%	7,409,378	7,803,286	(5.0) %	37,643,225	37,217,359	1.1 %
	Total Revenue	6.3%	243,951	254,764	(4.2) %	1,244,618	1,213,404	2.6 %
TOTALS	Net Taxable Sales	100.0%	101,259,284	109,175,557	(7.3) %	549,543,377	589,162,752	(6.7) %
	Total Revenue	100.0%	3,847,141	4,092,985	(6.0) %	20,692,597	22,517,659	(8.1) %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**June**  
**2009**



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<b>NORTH MAIN</b>	Business between TERRY and EMERY from HWY 66 to 17TH AVE.
<b>CENTRAL MAIN</b>	Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
<b>DOWNTOWN</b>	Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
<b>SOUTH MAIN</b>	Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
<b>KEN PRATT BOULEVARD</b>	Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
<b>TWIN PEAKS MALL</b>	Business on the TWIN PEAKS MALL Complex.
<b>TW PKS SQ EXTENDED</b>	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.
<b>LASHLEY</b>	Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
<b>NORTH HOVER</b>	Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
<b>FRANCIS</b>	Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
<b>ALL OTHERS</b>	All other licensed business within the City limits of Longmont.
<b>OUT OF TOWN</b>	All out of town Business licensed to collect Longmont taxes.
<b>MISCELLANEOUS</b>	Non-licensed and Temporary Business.
<b>CITY, BLDR CO</b>	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
<b>SW BUSINESS</b>	Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
<b>AIRPORT ROAD</b>	Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
<b>PACE STREET</b>	Business generally located on PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
<b>HARVEST JUNCTION</b>	Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

**LODGERS TAX**  
**June**  
**2009**

	<b>2009 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2008 MONTHLY</b>	<b>2009 YTD</b>	<b>PERCENT CHANGE</b>	<b>2008 YTD</b>
<b>January</b>	13,783	(28.6) %	19,308	13,783	(28.6) %	19,308
<b>February</b>	16,010	(27.3) %	22,025	29,793	(27.9) %	41,333
<b>March</b>	17,539	(22.1) %	22,520	47,332	(25.9) %	63,853
<b>April</b>	17,151	(33.7) %	25,853	64,482	(28.1) %	89,706
<b>May</b>	22,248	(27.6) %	30,714	86,731	(28.0) %	120,420
<b>June</b>	24,015	(20.4) %	30,182	110,745	(26.5) %	150,602
<b>July</b>						
<b>August</b>						
<b>September</b>						
<b>October</b>						
<b>November</b>						
<b>December</b>						
<b>Total</b>	<b>\$ 110,745</b>	(26.5) %	<b>\$ 150,602</b>			