

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

July 2009

SUMMARY

Total Taxes this Month:	\$	3,457,651
Compared to Last Year:		3,773,770
Percentage change:		(8.4) %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

July 2009

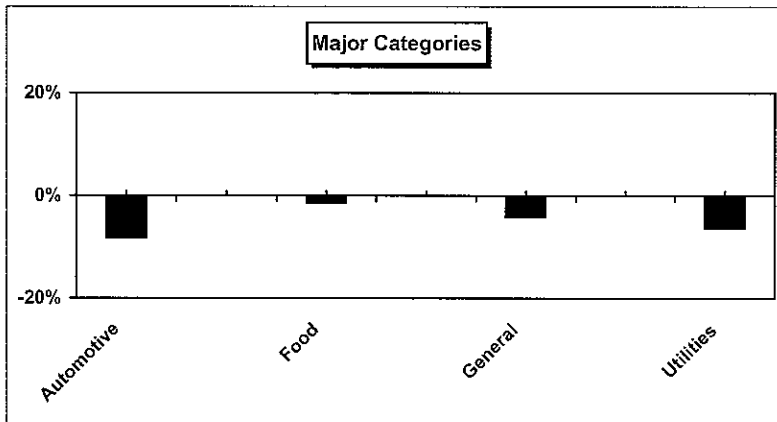
Overview

Month of July: Total sales and use tax for the month of July decreased by 8.4% compared to last year. The Sales Tax Component decreased by 7.0% while the Use Tax component decreased by 22.4%.

Year to Date: Total sales and use tax through July decreased by 8.1% for 2009. The sales tax component decreased by 6.0% and the use tax component decreased by 21.9%.

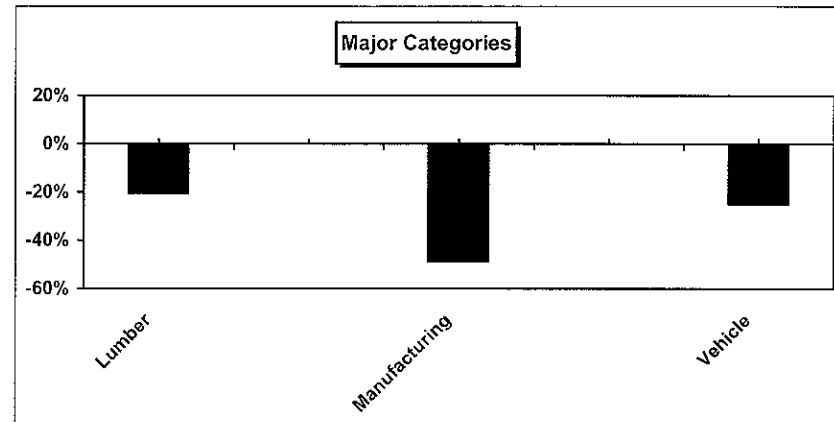
Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories all showed decreases of 8.2%, 1.5%, 4.2% and 6.3%.



Use Tax Activity

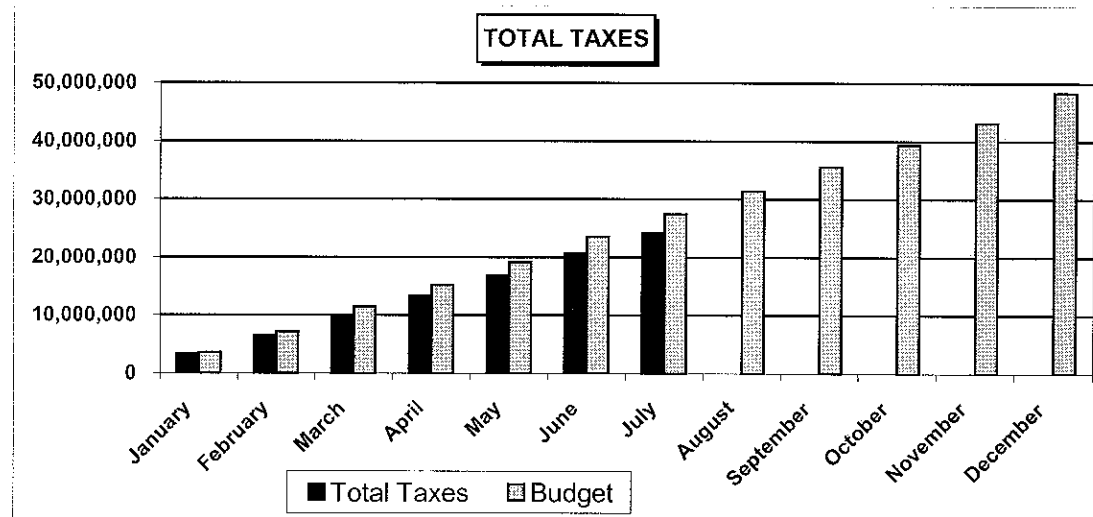
The *Lumber, Manufacturing, and Vehicle* categories all showed decreases of 20.5%, 48.9% and 25.0%.



SALES & USE TAX - BUDGET TO ACTUAL

**July
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	2,962,485	495,166	3,457,651
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	\$ 48,283,381			\$ 20,909,142	3,241,106	24,150,248



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

**Revenue Growth Per Fund / Current Year to Previous Year
July 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	13,582,155	146,442	13,728,597	12,768,942	84,120	12,853,062	-6.0%	-42.6%	-6.4%	3.53%
PIF Fund	-	2,327,237	2,327,237	-	1,895,181	1,895,181	n/a	-18.6%	-18.6%	11.90%
Other Funds	8,658,625	1,576,970	10,235,595	8,140,202	1,261,805	9,402,006	-6.0%	-20.0%	-8.1%	4.70%
All Funds Total	22,240,780	4,050,649	26,291,429	20,909,142	3,241,106	24,150,248	-6.0%	-20.0%	-8.1%	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 seven 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 seven months, the PIF is down by 18.6%, 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**July****2009****5****ACCOUNT GROUPS****July
2009****July
2008****INC
(DEC)****YTD
2009****YTD
2008****INC
(DEC)****GRAND TOTALS**

Active Accounts	7,365	7,048	317	7,365	7,048	317
Net Taxable Sales	90,959,250	98,019,501	(7.2) %	640,502,627	687,182,253	(6.8) %
Net Sales Tax	2,928,234	3,147,574	(7.0) %	20,700,060	22,030,379	(6.0) %
Delinquent Sales Tax	29,318	25,614	-	132,421	166,774	-
Use Tax	427,353	550,642	(22.4) %	3,090,187	3,955,543	(21.9) %
Delinquent Use Tax	67,814	43,024	-	151,596	95,109	-
Other Revenue*	4,932	6,916	-	75,984	43,624	-
Total Revenue	3,457,651	3,773,770	(8.4) %	24,150,248	26,291,429	(8.1) %

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

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

SALES AND USE TAX

July

2009

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ACCOUNT GROUPS

01000 Apparel

	July 2009	July 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	91	86	5	91	86	5
Net Taxable Sales	1,854,372	1,961,699	(5.5) %	12,528,910	13,510,765	(7.3) %
Net Sales Tax	58,657	63,027	(6.9) %	402,733	430,786	(6.5) %
Delinquent Sales Tax	1,526	0	-	3,617	2,618	-
Use Tax	141	221	(36.2) %	3,394	1,285	164.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	208	101	-	1,120	753	-
Total Revenue	60,532	63,349	(4.4) %	410,864	435,442	(5.6) %
% of Total Revenue	1.8 %	1.7 %	0.1 %	1.7 %	1.7 %	0.0 %

02000 Automotive

Active Accounts	308	294	14	308	294	14
Net Taxable Sales	8,688,803	8,691,984	(0.0) %	50,521,036	55,283,910	(8.6) %
Net Sales Tax	281,686	278,486	1.1 %	1,623,470	1,768,053	(8.2) %
Delinquent Sales Tax	632	1,497	-	13,684	7,806	-
Use Tax	1,139	1,629	(30.1) %	10,210	12,040	(15.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	618	-	8,973	2,711	-
Total Revenue	283,457	282,230	0.4 %	1,656,337	1,790,610	(7.5) %
% of Total Revenue	8.2 %	7.5 %	0.7 %	6.9 %	6.8 %	0.1 %

03000 Food

Active Accounts	370	373	(3)	370	373	(3)
Net Taxable Sales	30,034,246	31,972,118	(6.1) %	207,035,527	212,140,431	(2.4) %
Net Sales Tax	969,812	1,025,860	(5.5) %	6,702,032	6,806,487	(1.5) %
Delinquent Sales Tax	9,328	9,553	-	45,355	53,540	-
Use Tax	7,517	7,806	(3.7) %	57,248	64,247	(10.9) %
Delinquent Use Tax	0	0	-	0	11,184	-
Other Revenue	2,446	1,795	-	21,377	3,669	-
Total Revenue	989,103	1,045,014	(5.4) %	6,826,012	6,939,127	(1.6) %
% of Total Revenue	28.6 %	27.7 %	0.9 %	28.3 %	26.4 %	1.9 %

SALES AND USE TAX

July

2009

ACCOUNT GROUPS

04000 Home Furnishings

	July 2009	July 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	206	199	7	206	199	7
Net Taxable Sales	3,271,514	3,518,363	(7.0) %	23,177,808	24,857,197	(6.8) %
Net Sales Tax	105,024	112,538	(6.7) %	743,854	797,686	(6.7) %
Delinquent Sales Tax	687	783	-	5,587	2,938	-
Use Tax	566	1,002	(43.5) %	20,355	6,347	220.7 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	232	-	601	1,635	-
Total Revenue	106,277	114,555	(7.2) %	770,397	808,606	(4.7) %
% of Total Revenue	3.1 %	3.0 %	0.1 %	3.2 %	3.1 %	0.1 %

05000 General

Active Accounts	461	437	24	461	437	24
Net Taxable Sales	18,171,567	19,314,218	(5.9) %	126,987,274	133,419,337	(4.8) %
Net Sales Tax	589,920	623,811	(5.4) %	4,127,120	4,307,490	(4.2) %
Delinquent Sales Tax	3,530	4,781	-	20,871	32,803	-
Use Tax	2,597	8,461	(69.3) %	20,276	31,636	(35.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	247	2,456	-	12,051	4,712	-
Total Revenue	596,294	639,509	(6.8) %	4,180,318	4,376,641	(4.5) %
% of Total Revenue	17.2 %	16.9 %	0.3 %	17.3 %	16.6 %	0.7 %

06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	1,593,432	1,998,082	(20.3) %	7,910,548	10,543,013	(25.0) %
Net Sales Tax	52,033	64,760	(19.7) %	257,954	337,704	(23.6) %
Delinquent Sales Tax	0	0	-	0	3,332	-
Use Tax	69	891	(92.3) %	553	1,785	(69.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	5	120	-	353	1,048	-
Total Revenue	52,107	65,771	(20.8) %	258,860	343,869	(24.7) %
% of Total Revenue	1.5 %	1.7 %	(0.2) %	1.1 %	1.3 %	(0.2) %

SALES AND USE TAX

July

2009

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ACCOUNT GROUPS

07000 Lumber

	July 2009	July 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	2,001	1,915	86	2,001	1,915	86
Net Taxable Sales	7,030,619	8,095,713	(13.2) %	46,894,201	51,879,223	(9.6) %
Net Sales Tax	228,851	263,388	(13.1) %	1,521,365	1,674,609	(9.2) %
Delinquent Sales Tax	647	0	-	6,693	10,613	-
Use Tax	48,844	91,201	(46.4) %	523,333	658,032	(20.5) %
Delinquent Use Tax	0	0	-	0	2,361	-
Other Revenue	208	364	-	1,987	5,769	-
Total Revenue	278,550	354,953	(21.5) %	2,053,378	2,351,384	(12.7) %
% of Total Revenue	8.1 %	9.4 %	(1.3) %	8.5 %	8.9 %	(0.4) %

08000 Professional

Active Accounts	1,733	1,610	123	1,733	1,610	123
Net Taxable Sales	1,147,587	1,240,167	(7.5) %	9,720,305	9,897,916	(1.8) %
Net Sales Tax	36,905	38,052	(3.0) %	301,531	306,369	(1.6) %
Delinquent Sales Tax	0	1,540	-	5,734	8,324	-
Use Tax	54,195	38,504	40.8 %	309,991	191,316	62.0 %
Delinquent Use Tax	65,913	0	-	74,959	5,110	-
Other Revenue	1,557	220	-	6,692	2,926	-
Total Revenue	158,570	78,316	102.5 %	698,907	514,045	36.0 %
% of Total Revenue	4.6 %	2.1 %	2.5 %	2.9 %	2.0 %	0.9 %

09000 Public Utility

Active Accounts	245	248	(3)	245	248	(3)
Net Taxable Sales	9,322,466	9,521,623	(2.1) %	75,263,211	80,046,965	(6.0) %
Net Sales Tax	290,158	310,964	(6.7) %	2,441,527	2,604,807	(6.3) %
Delinquent Sales Tax	12,968	0	-	14,777	3,580	-
Use Tax	5,006	6,916	(27.6) %	74,852	62,955	18.9 %
Delinquent Use Tax	1,901	0	-	1,901	0	-
Other Revenue	0	84	-	1,805	3,457	-
Total Revenue	310,033	317,964	(2.5) %	2,534,862	2,674,799	(5.2) %
% of Total Revenue	9.0 %	8.4 %	0.6 %	10.5 %	10.2 %	0.3 %

SALES AND USE TAX

July

2009

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ACCOUNT GROUPS

10000 Unclassified

	July 2009	July 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,595	1,539	56	1,595	1,539	56
Net Taxable Sales	8,177,195	8,541,888	(4.3) %	65,199,500	78,912,151	(17.4) %
Net Sales Tax	261,361	263,901	(1.0) %	2,090,887	2,465,400	(15.2) %
Delinquent Sales Tax	0	7,460	-	10,985	33,609	-
Use Tax	42,364	20,939	102.3 %	321,353	184,876	73.8 %
Delinquent Use Tax	0	0	-	15,239	0	-
Other Revenue	0	0	-	5,141	6,705	-
Total Revenue	303,725	292,300	3.9 %	2,443,605	2,690,590	(9.2) %
% of Total Revenue	8.8 %	7.7 %	1.1 %	10.1 %	10.2 %	(0.1) %

11200 Home Occupations

Active Accounts	99	98	1	99	98	1
Net Taxable Sales	385,512	234,305	64.5 %	2,492,075	2,675,679	(6.9) %
Net Sales Tax	12,307	7,460	65.0 %	77,106	84,695	(9.0) %
Delinquent Sales Tax	0	0	-	1,250	505	-
Use Tax	0	7	(100.0) %	3	110	(97.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	29	-	238	135	-
Total Revenue	12,307	7,496	64.2 %	78,597	85,445	(8.0) %
% of Total Revenue	0.4 %	0.2 %	0.2 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

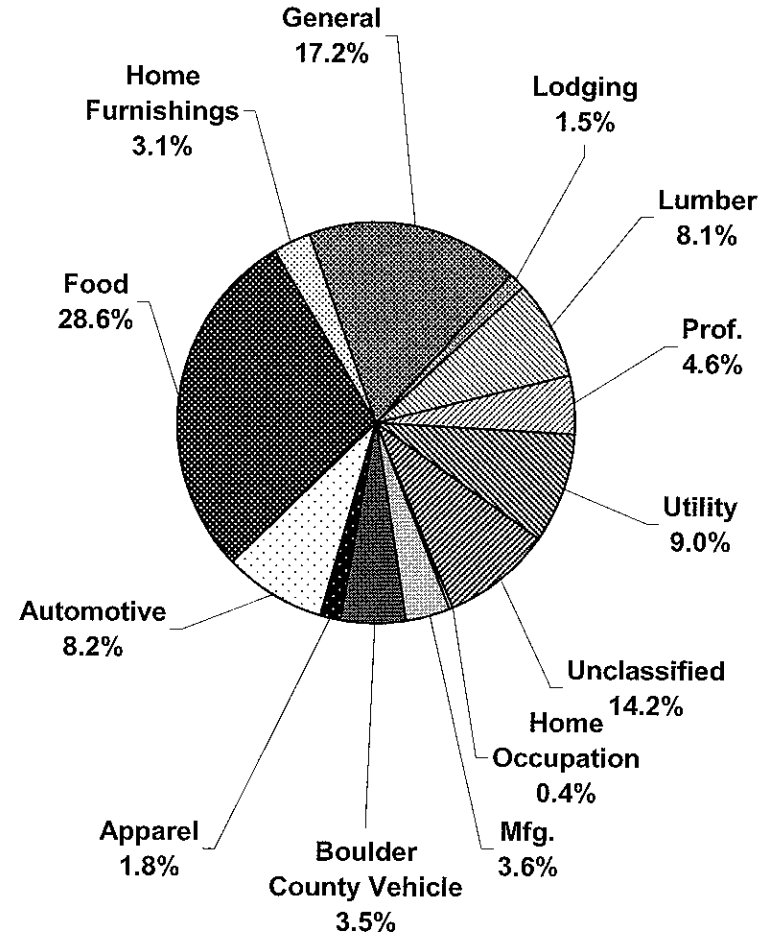
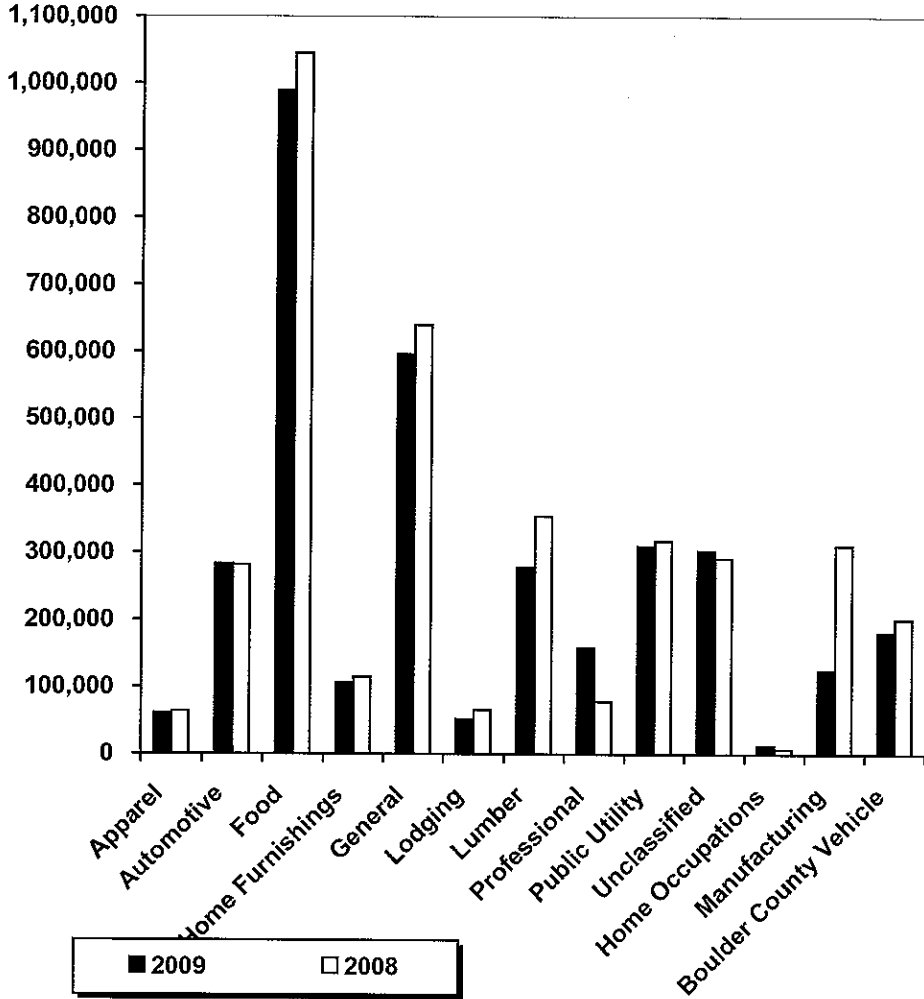
Active Accounts	236	230	6	236	230	6
Net Taxable Sales	1,281,937	2,929,341	(56.2) %	12,772,232	14,015,666	(8.9) %
Net Sales Tax	41,520	95,327	(56.4) %	410,481	446,293	(8.0) %
Delinquent Sales Tax	0	0	-	3,868	7,106	-
Use Tax	83,207	171,786	(51.6) %	659,321	1,289,249	(48.9) %
Delinquent Use Tax	0	43,024	-	59,497	76,454	-
Other Revenue	261	897	-	15,646	10,104	-
Total Revenue	124,988	311,034	(59.8) %	1,148,813	1,829,206	(37.2) %
% of Total Revenue	3.6 %	8.2 %	(4.6) %	4.8 %	7.0 %	(2.2) %

00000 Boulder County Vehicle

Use Tax	181,708	201,279	(9.7) %	1,089,298	1,451,665	(25.0) %
% of Total Revenue	5.3 %	5.3 %	0.0 %	4.5 %	5.5 %	(1.0) %

Net Sales & Use Tax by Industry Type

For The Month Of
July
2009



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		July 2009		INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
			July 2009	July 2008				
Apparel 01000	91	Net Taxable Sales	1,854,372	1,961,699	(5.5) %	12,528,910 0	13,510,765	(7.3) %
		Total Revenue	60,532	63,349	(4.4) %	410,864 0	435,442	(5.6) %
Automotive 02000	308	Net Taxable Sales	8,688,803	8,691,984	(0.0) %	50,521,036 0	55,283,910	(8.6) %
		Total Revenue	283,457	282,230	0.4 %	1,656,337 0	1,790,610	(7.5) %
Food 03000	370	Net Taxable Sales	30,034,246	31,972,118	(6.1) %	207,035,527 0	212,140,431	(2.4) %
		Total Revenue	989,103	1,045,014	(5.4) %	6,826,012 0	6,939,127	(1.6) %
Home Furnishings 04000	206	Net Taxable Sales	3,271,514	3,518,363	(7.0) %	23,177,808 0	24,857,197	(6.8) %
		Total Revenue	106,277	114,555	(7.2) %	770,397 0	808,606	(4.7) %
General 05000	461	Net Taxable Sales	18,171,567	19,314,218	(5.9) %	126,987,274 0	133,419,337	(4.8) %
		Total Revenue	596,294	639,509	(6.8) %	4,180,318 0	4,376,641	(4.5) %
Lodging 06000	19	Net Taxable Sales	1,593,432	1,998,082	(20.3) %	7,910,548 0	10,543,013	(25.0) %
		Total Revenue	52,107	65,771	(20.8) %	258,860 0	343,869	(24.7) %
Lumber 07000	2,001	Net Taxable Sales	7,030,619	8,095,713	(13.2) %	46,894,201 0	51,879,223	(9.6) %
		Total Revenue	278,550	354,953	(21.5) %	2,053,378 0	2,351,384	(12.7) %
Professional 08000	1,733	Net Taxable Sales	1,147,587	1,240,167	(7.5) %	9,720,305 0	9,897,916	(1.8) %
		Total Revenue	158,570	78,316	102.5 %	698,907 0	514,045	36.0 %
Public Utility 09000	245	Net Taxable Sales	9,322,466	9,521,623	(2.1) %	75,263,211 0	80,046,965	(6.0) %
		Total Revenue	310,033	317,964	(2.5) %	2,534,862 0	2,674,799	(5.2) %
Unclassified 10000	1,595	Net Taxable Sales	8,177,195	8,541,888	(4.3) %	65,199,500 0	78,912,151	(17.4) %
		Total Revenue	303,725	292,300	3.9 %	2,443,605 0	2,690,590	(9.2) %
Home Occupations 11200	99	Net Taxable Sales	385,512	234,305	64.5 %	2,492,075 0	2,675,679	(6.9) %
		Total Revenue	12,307	7,496	64.2 %	78,597 0	85,445	(8.0) %
Manufacturing 12000	236	Net Taxable Sales	1,281,937	2,929,341	(56.2) %	12,772,232 0	14,015,666	(8.9) %
		Total Revenue	124,988	311,034	(59.8) %	1,148,813 0	1,829,206	(37.2) %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0 0	0	0.0 %
		Total Revenue	181,708	201,279	(9.7) %	1,089,298 0	1,451,665	(25.0) %
GRAND TOTALS	7,365	Net Taxable Sales	90,959,250	98,019,501	(7.2) %	640,502,627	687,182,253	(6.8) %
		Total Revenue	3,457,651	3,773,770	(8.4) %	24,150,248	26,291,429	(8.1) %

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

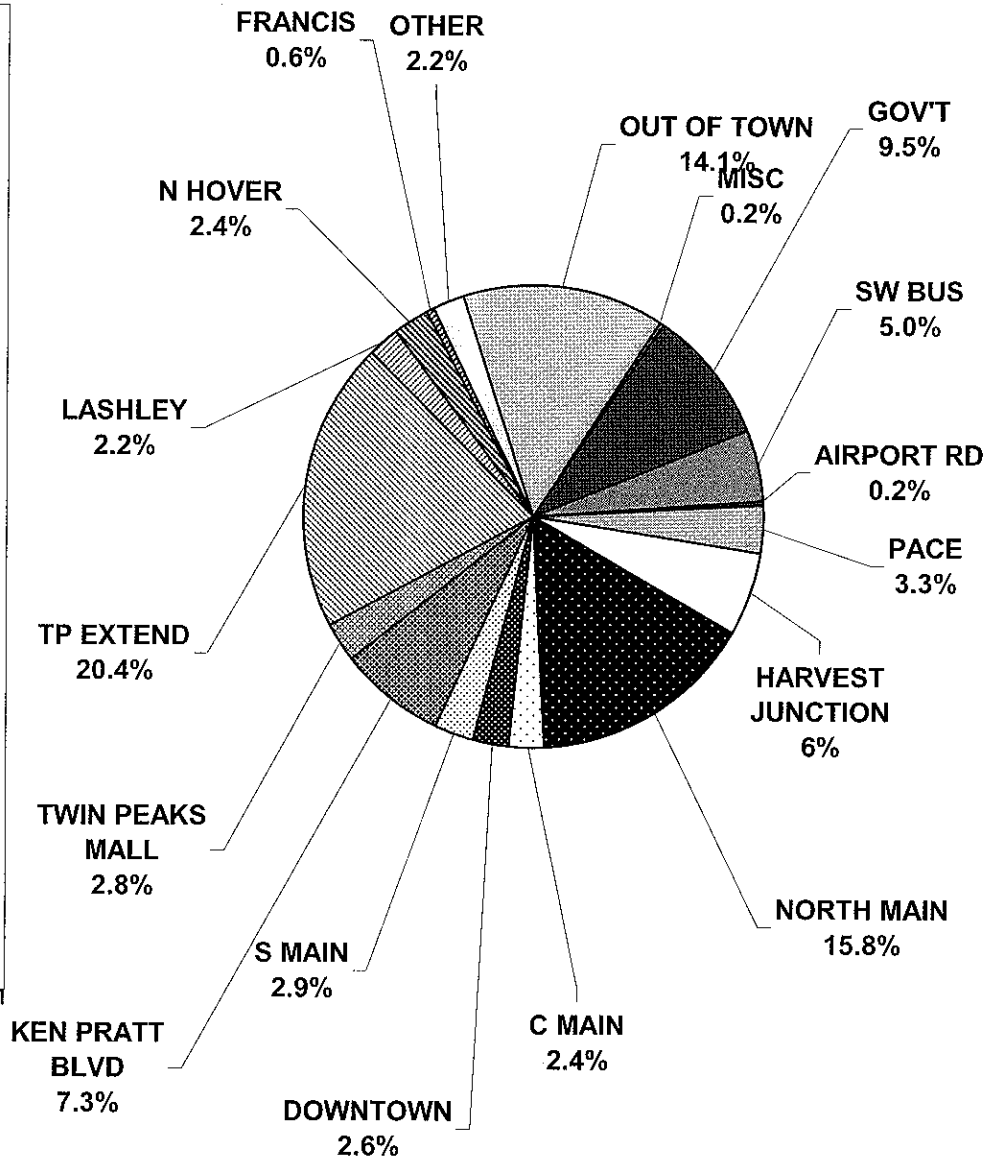
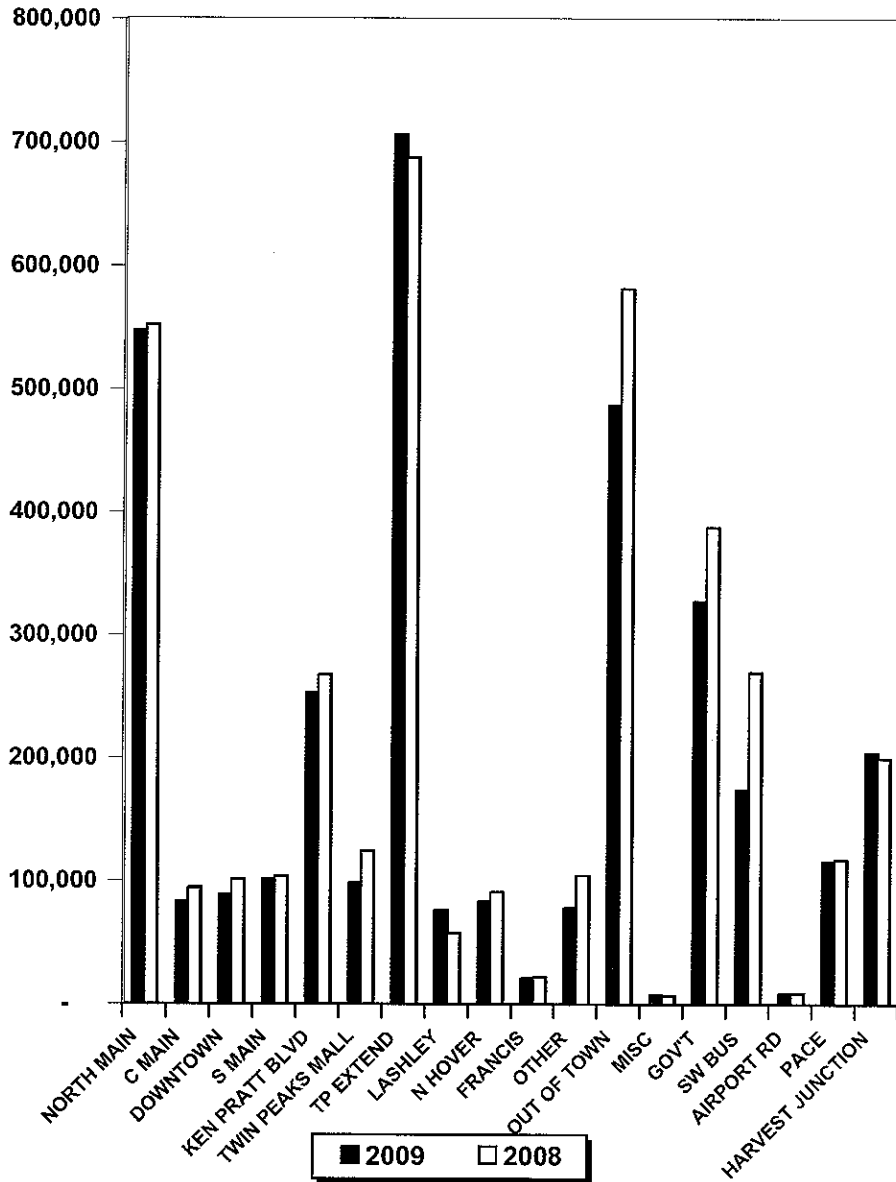
July
2009

LOCATION		% OF AREA TO TOTAL	July 2009	July 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	18.2%	16,570,667	16,892,354	(1.9) %	110,309,482	109,657,197	0.6 %
	Total Revenue	15.8%	547,160	551,890	(0.9) %	3,633,829	3,590,570	1.2 %
CENTRAL MAIN	Net Taxable Sales	2.8%	2,561,866	2,920,468	(12.3) %	17,834,088	19,676,652	(9.4) %
	Total Revenue	2.4%	82,954	94,105	(11.8) %	578,436	632,972	(8.6) %
DOWNTOWN	Net Taxable Sales	2.9%	2,620,905	3,138,414	(16.5) %	18,916,136	20,756,592	(8.9) %
	Total Revenue	2.6%	88,214	101,106	(12.8) %	627,506	681,934	(8.0) %
SOUTH MAIN	Net Taxable Sales	3.4%	3,111,216	3,181,700	(2.2) %	17,654,350	19,812,863	(10.9) %
	Total Revenue	2.9%	101,317	103,710	(2.3) %	577,054	646,394	(10.7) %
KEN PRATT BOULEVARD	Net Taxable Sales	8.4%	7,681,331	8,181,252	(6.1) %	49,968,843	53,525,198	(6.6) %
	Total Revenue	7.3%	252,883	267,382	(5.4) %	1,650,606	1,747,165	(5.5) %
TWIN PEAKS MALL	Net Taxable Sales	3.2%	2,882,009	3,546,218	(18.7) %	20,809,640	26,129,653	(20.4) %
	Total Revenue	2.8%	98,049	124,171	(21.0) %	717,372	885,714	(19.0) %
TW PKS SQ EXTENDED	Net Taxable Sales	21.2%	19,303,837	20,961,590	(7.9) %	130,702,772	141,121,271	(7.4) %
	Total Revenue	20.4%	705,967	687,594	2.7 %	4,424,241	4,625,959	(4.4) %
LASHLEY	Net Taxable Sales	2.1%	1,917,531	1,677,756	14.3 %	10,536,034	10,959,175	(3.9) %
	Total Revenue	2.2%	76,367	57,160	33.6 %	406,437	534,100	(23.9) %
NORTH HOVER	Net Taxable Sales	2.8%	2,528,385	2,741,345	(7.8) %	17,552,781	18,284,909	(4.0) %
	Total Revenue	2.4%	82,887	90,588	(8.5) %	582,649	598,804	(2.7) %
FRANCIS	Net Taxable Sales	0.7%	602,861	679,357	(11.3) %	4,077,732	4,548,817	(10.4) %
	Total Revenue	0.6%	20,593	21,666	(5.0) %	134,972	145,616	(7.3) %
ALL OTHERS	Net Taxable Sales	2.1%	1,948,417	2,771,120	(29.7) %	13,909,065	18,020,039	(22.8) %
	Total Revenue	2.2%	77,753	104,128	(25.3) %	559,497	697,180	(19.7) %
OUT OF TOWN	Net Taxable Sales	15.2%	13,833,884	16,069,794	(13.9) %	124,011,671	135,995,965	(8.8) %
	Total Revenue	14.1%	486,763	581,412	(16.3) %	4,405,115	4,862,681	(9.4) %
MISCELLANEOUS	Net Taxable Sales	0.2%	220,073	89,113	147.0 %	1,610,157	4,210,409	(61.8) %
	Total Revenue	0.2%	7,326	6,681	9.7 %	68,919	108,067	(36.2) %
CITY, BLDR CO	Net Taxable Sales	3.6%	3,262,125	3,239,892	0.7 %	20,633,576	20,090,773	2.7 %
	Total Revenue	9.5%	327,386	387,373	(15.5) %	2,191,517	2,718,841	(19.4) %
SW BUSINESS	Net Taxable Sales	2.2%	2,030,892	2,110,140	(3.8) %	12,850,282	15,950,565	(19.4) %
	Total Revenue	5.0%	173,866	269,449	(35.5) %	1,312,409	1,575,499	(16.7) %
AIRPORT ROAD	Net Taxable Sales	0.3%	265,499	277,417	(4.3) %	1,702,415	1,610,419	5.7 %
	Total Revenue	0.2%	8,622	8,848	(2.6) %	56,690	54,188	4.6 %
PACE	Net Taxable Sales	3.9%	3,522,433	3,498,885	0.7 %	23,685,059	23,571,711	0.5 %
	Total Revenue	3.3%	115,550	117,189	(1.4) %	774,387	773,023	0.2 %
HARVEST JUNCTION	Net Taxable Sales	6.7%	6,095,319	6,042,686	0.9 %	43,738,544	43,260,045	1.1 %
	Total Revenue	5.9%	203,994	199,318	2.3 %	1,448,612	1,412,722	2.5 %
TOTALS	Net Taxable Sales	100.0%	90,959,250	98,019,501	(7.2) %	640,502,627	687,182,253	(6.8) %
	Total Revenue	100.0%	3,457,651	3,773,770	(8.4) %	24,150,248	26,291,429	(8.1) %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of

**July
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
July
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	24,015	(20.4) %	30,182	110,745	(26.5) %	150,602
July	29,237	(18.2) %	35,735	139,983	(24.9) %	186,337
August						
September						
October						
November						
December						
Total	\$ 139,983	(24.9) %	\$ 186,337			