

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

August 2009

SUMMARY

Total Taxes this Month:	\$	3,325,675
Compared to Last Year:		3,898,564
Percentage change:		(14.7) %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

August 2009

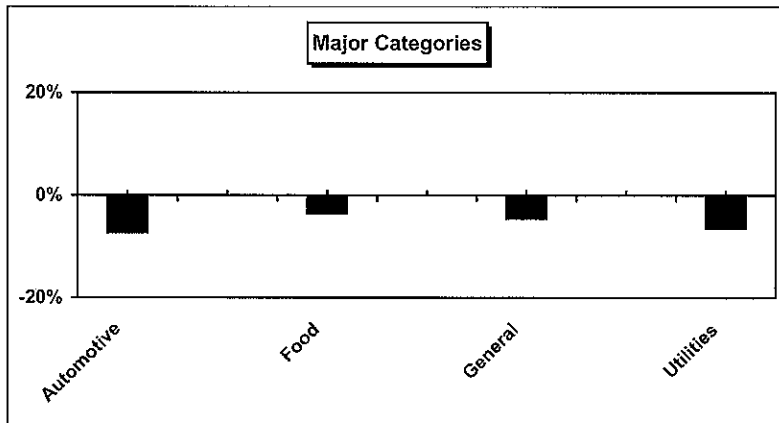
Overview

Month of August: Total sales and use tax for the month of August decreased by 14.7% compared to last year. The Sales Tax Component decreased by 11.8% while the Use Tax component decreased by 35.6%. It is important to note that a large tax filer in the "Food" category paid two payments in August, 2008. Normalizing for that anomaly would change the overall 14.7% decrease to a decrease of 11.8%.

Year to Date: Total sales and use tax **through** August decreased by 9.0% for 2009. The sales tax component decreased by 6.8% and the use tax component decreased by 23.7%. The double payment described above would change the total YTD from a 9.0% decrease to an 8.6% decrease.

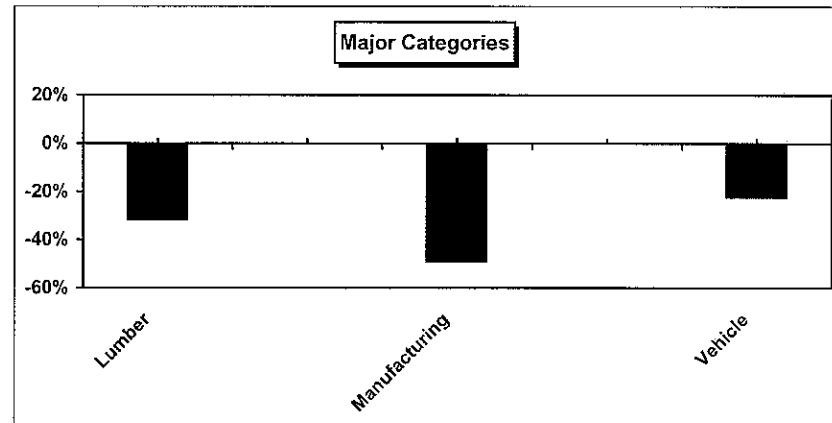
Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories all showed decreases of 7.3%, 3.6%, 4.6% and 6.5%.



Use Tax Activity

The *Lumber, Manufacturing, and Vehicle* categories all showed decreases of 31.6%, 49.1% and 22.3%.



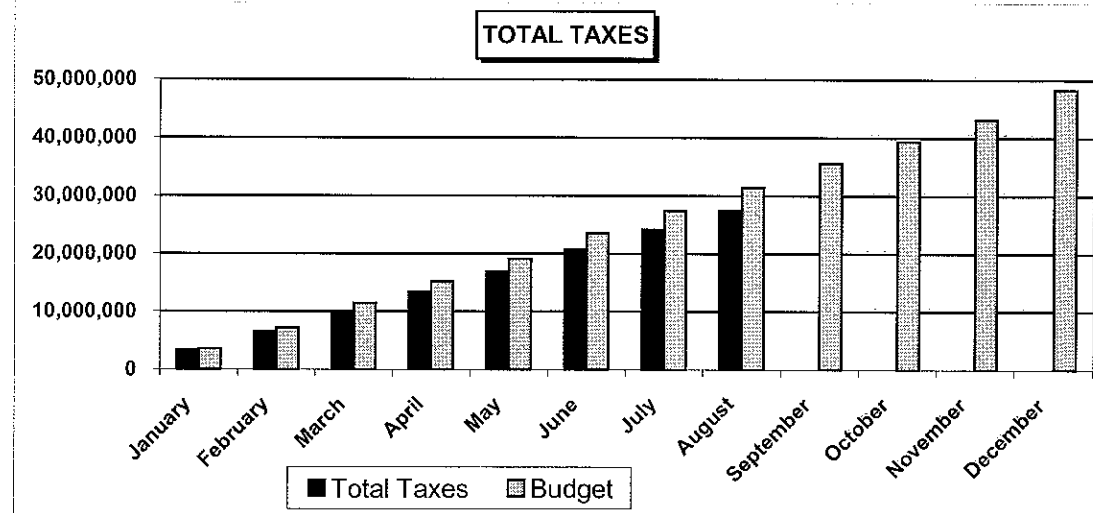
SALES & USE TAX - BUDGET TO ACTUAL

August 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	2,944,391	381,284	3,325,675
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>\$ 23,853,533</u>	<u>3,622,390</u>	<u>27,475,922</u>
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\$4,298,015	\$531,247	\$4,829,262
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Note: Monthly budgets are based on 5 years of historical trend.

**Revenue Growth Per Fund / Current Year to Previous Year
August 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	15,593,718	168,301	15,762,018	14,567,043	94,016	14,661,059	-6.6%	-44.1%	-7.0%	3.53%
PIF Fund	-	2,674,618	2,674,618	-	2,118,130	2,118,130	n/a	-20.8%	-20.8%	11.90%
Other Funds	9,941,189	1,812,361	11,753,549	9,286,491	1,410,243	10,696,734	-6.6%	-22.2%	-9.0%	4.70%
All Funds Total	25,534,907	4,655,279	30,190,186	23,853,533	3,622,390	27,475,922	-6.6%	-22.2%	-9.0%	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 eight months is that the General Fund share of revenue from sales and use tax is down by 7.0%. 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 eight months, the PIF is down by 20.8%, 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**August****2009****5****ACCOUNT GROUPS****August
2009****August
2008****INC
(DEC)****YTD
2009****YTD
2008****INC
(DEC)****GRAND TOTALS**

Active Accounts	7,454	7,078	376	7,454	7,078	376
Net Taxable Sales	90,134,540	101,535,679	(11.2) %	730,637,167	788,717,932	(7.4) %
Net Sales Tax	2,883,829	3,270,925	(11.8) %	23,583,889	25,301,304	(6.8) %
Delinquent Sales Tax	48,806	17,213	-	181,227	183,987	-
Use Tax	381,544	592,621	(35.6) %	3,471,731	4,548,164	(23.7) %
Delinquent Use Tax	0	12,010	-	151,596	107,119	-
Other Revenue*	11,496	5,795	-	87,480	49,419	-
Total Revenue	3,325,675	3,898,564	(14.7) %	27,475,923	30,189,993	(9.0) %

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

August

2009

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ACCOUNT GROUPS

01000 Apparel

	August 2009	August 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	90	85	5	90	85	5
Net Taxable Sales	1,977,092	2,238,382	(11.7) %	14,506,002	15,749,147	(7.9) %
Net Sales Tax	62,833	71,832	(12.5) %	465,566	502,618	(7.4) %
Delinquent Sales Tax	1,388	0	-	5,005	2,618	-
Use Tax	96	97	(1.0) %	3,490	1,382	152.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	193	863	-	1,313	1,616	-
Total Revenue	64,510	72,792	(11.4) %	475,374	508,234	(6.5) %
% of Total Revenue	1.9 %	1.9 %	0.0 %	1.7 %	1.7 %	0.0 %

02000 Automotive

Active Accounts	306	291	15	306	291	15
Net Taxable Sales	7,844,763	8,066,221	(2.7) %	58,365,799	63,350,131	(7.9) %
Net Sales Tax	253,486	257,432	(1.5) %	1,876,956	2,025,485	(7.3) %
Delinquent Sales Tax	739	2,280	-	14,423	10,086	-
Use Tax	735	1,421	(48.3) %	10,945	13,461	(18.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	130	-	8,973	2,841	-
Total Revenue	254,960	261,263	(2.4) %	1,911,297	2,051,873	(6.9) %
% of Total Revenue	7.7 %	6.7 %	1.0 %	7.0 %	6.8 %	0.2 %

03000 Food

Active Accounts	376	373	3	376	373	3
Net Taxable Sales	30,406,780	35,589,339	(14.6) %	237,442,307	247,729,770	(4.2) %
Net Sales Tax	965,033	1,150,293	(16.1) %	7,667,065	7,956,780	(3.6) %
Delinquent Sales Tax	26,144	3,035	-	71,499	56,575	-
Use Tax	6,505	7,148	(9.0) %	63,753	71,395	(10.7) %
Delinquent Use Tax	0	0	-	0	11,184	-
Other Revenue	3,034	541	-	24,411	4,210	-
Total Revenue	1,000,716	1,161,017	(13.8) %	7,826,729	8,100,144	(3.4) %
% of Total Revenue	30.1 %	29.8 %	0.3 %	28.5 %	26.8 %	1.7 %

SALES AND USE TAX

August

2009

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ACCOUNT GROUPS

04000 Home Furnishings

	August 2009	August 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	209	199	10	209	199	10
Net Taxable Sales	3,089,802	3,684,366	(16.1) %	26,267,610	28,541,563	(8.0) %
Net Sales Tax	99,693	118,740	(16.0) %	843,547	916,426	(8.0) %
Delinquent Sales Tax	510	0	-	6,097	2,938	-
Use Tax	1,439	4,949	(70.9) %	21,794	11,296	92.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	816	38	-	1,417	1,673	-
Total Revenue	102,458	123,727	(17.2) %	872,855	932,333	(6.4) %
% of Total Revenue	3.1 %	3.2 %	(0.1) %	3.2 %	3.1 %	0.1 %

05000 General

Active Accounts	466	434	32	466	434	32
Net Taxable Sales	18,466,204	19,997,978	(7.7) %	145,453,478	153,417,315	(5.2) %
Net Sales Tax	603,166	651,031	(7.4) %	4,730,286	4,958,521	(4.6) %
Delinquent Sales Tax	0	0	-	20,871	32,803	-
Use Tax	2,782	4,148	(32.9) %	23,058	35,784	(35.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	4,002	685	-	16,053	5,397	-
Total Revenue	609,950	655,864	(7.0) %	4,790,267	5,032,505	(4.8) %
% of Total Revenue	18.3 %	16.8 %	1.5 %	17.4 %	16.7 %	0.7 %

06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	1,475,372	2,004,928	(26.4) %	9,385,920	12,547,941	(25.2) %
Net Sales Tax	48,127	65,108	(26.1) %	306,081	402,812	(24.0) %
Delinquent Sales Tax	0	0	-	0	3,332	-
Use Tax	64	174	(63.2) %	617	1,959	(68.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	51	0	-	404	1,048	-
Total Revenue	48,242	65,282	(26.1) %	307,102	409,151	(24.9) %
% of Total Revenue	1.5 %	1.7 %	(0.2) %	1.1 %	1.4 %	(0.3) %

SALES AND USE TAX

August

2009

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ACCOUNT GROUPS

07000 Lumber

	August 2009	August 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	2,012	1,928	84	2,012	1,928	84
Net Taxable Sales	5,922,823	7,131,543	(16.9) %	52,817,024	59,010,766	(10.5) %
Net Sales Tax	192,886	231,311	(16.6) %	1,714,251	1,905,920	(10.1) %
Delinquent Sales Tax	0	0	-	6,693	10,613	-
Use Tax	13,627	127,504	(89.3) %	536,960	785,536	(31.6) %
Delinquent Use Tax	0	0	-	0	2,361	-
Other Revenue	0	355	-	1,987	6,124	-
Total Revenue	206,513	359,170	(42.5) %	2,259,891	2,710,554	(16.6) %
% of Total Revenue	6.2 %	9.2 %	(3.0) %	8.2 %	9.0 %	(0.8) %

08000 Professional

Active Accounts	1,769	1,625	144	1,769	1,625	144
Net Taxable Sales	1,145,674	1,065,150	7.6 %	10,865,979	10,963,066	(0.9) %
Net Sales Tax	36,853	33,917	8.7 %	338,384	340,286	(0.6) %
Delinquent Sales Tax	0	0	-	5,734	8,324	-
Use Tax	22,503	13,105	71.7 %	332,494	204,421	62.7 %
Delinquent Use Tax	0	3,587	-	74,959	8,697	-
Other Revenue	244	1,000	-	6,936	3,926	-
Total Revenue	59,600	51,609	15.5 %	758,507	565,654	34.1 %
% of Total Revenue	1.8 %	1.3 %	0.5 %	2.8 %	1.9 %	0.9 %

09000 Public Utility

Active Accounts	251	249	2	251	249	2
Net Taxable Sales	9,250,894	10,241,148	(9.7) %	84,514,105	90,288,113	(6.4) %
Net Sales Tax	299,914	326,381	(8.1) %	2,741,441	2,931,188	(6.5) %
Delinquent Sales Tax	2,270	7,115	-	17,047	10,695	-
Use Tax	4,034	7,296	(44.7) %	78,886	70,251	12.3 %
Delinquent Use Tax	0	0	-	1,901	0	-
Other Revenue	2,630	0	-	4,435	3,457	-
Total Revenue	308,848	340,792	(9.4) %	2,843,710	3,015,591	(5.7) %
% of Total Revenue	9.3 %	8.7 %	0.6 %	10.3 %	10.0 %	0.3 %

SALES AND USE TAX

August

2009

ACCOUNT GROUPS

10000 Unclassified

	August 2009	August 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,618	1,548	70	1,618	1,548	70
Net Taxable Sales	7,970,949	8,803,986	(9.5) %	73,170,449	87,716,137	(16.6) %
Net Sales Tax	241,260	277,820	(13.2) %	2,332,147	2,743,220	(15.0) %
Delinquent Sales Tax	17,755	4,783	-	28,740	38,392	-
Use Tax	33,469	34,263	(2.3) %	354,822	219,139	61.9 %
Delinquent Use Tax	0	0	-	15,239	0	-
Other Revenue	332	2,182	-	5,473	8,887	-
Total Revenue	292,816	319,048	(8.2) %	2,736,421	3,009,638	(9.1) %
% of Total Revenue	8.8 %	8.2 %	0.6 %	10.0 %	10.0 %	0.0 %

11200 Home Occupations

Active Accounts	99	98	1	99	98	1
Net Taxable Sales	390,632	210,429	85.6 %	2,882,707	2,886,108	(0.1) %
Net Sales Tax	12,484	6,685	86.7 %	89,590	91,380	(2.0) %
Delinquent Sales Tax	0	0	-	1,250	505	-
Use Tax	0	23	(100.0) %	3	133	(97.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	194	1	-	432	136	-
Total Revenue	12,678	6,709	89.0 %	91,275	92,154	(1.0) %
% of Total Revenue	0.4 %	0.2 %	0.2 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

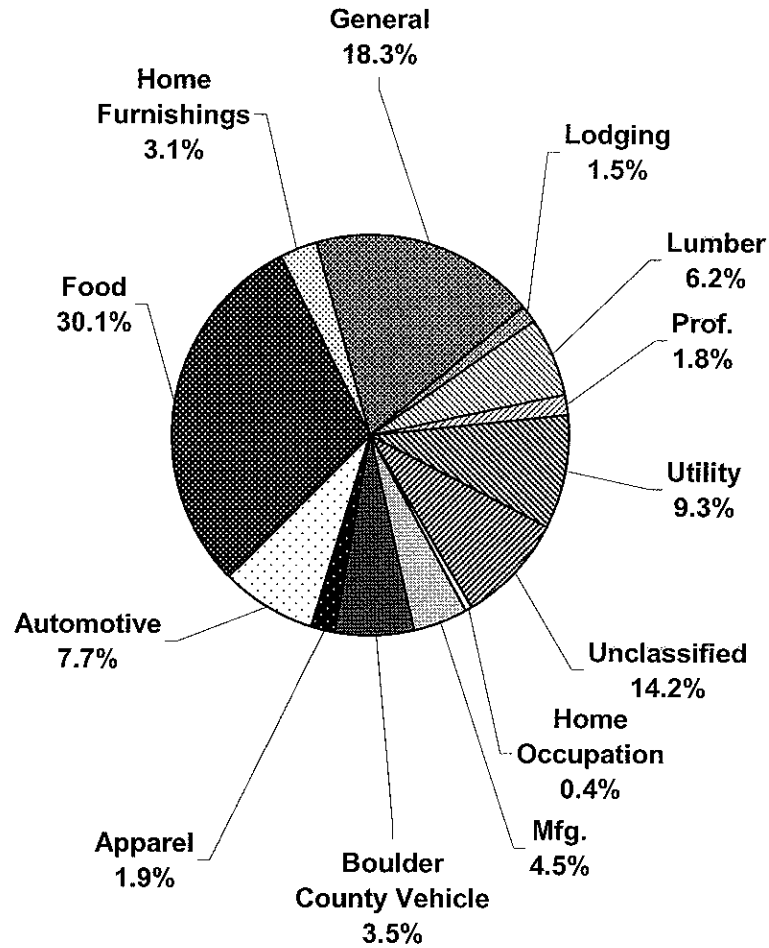
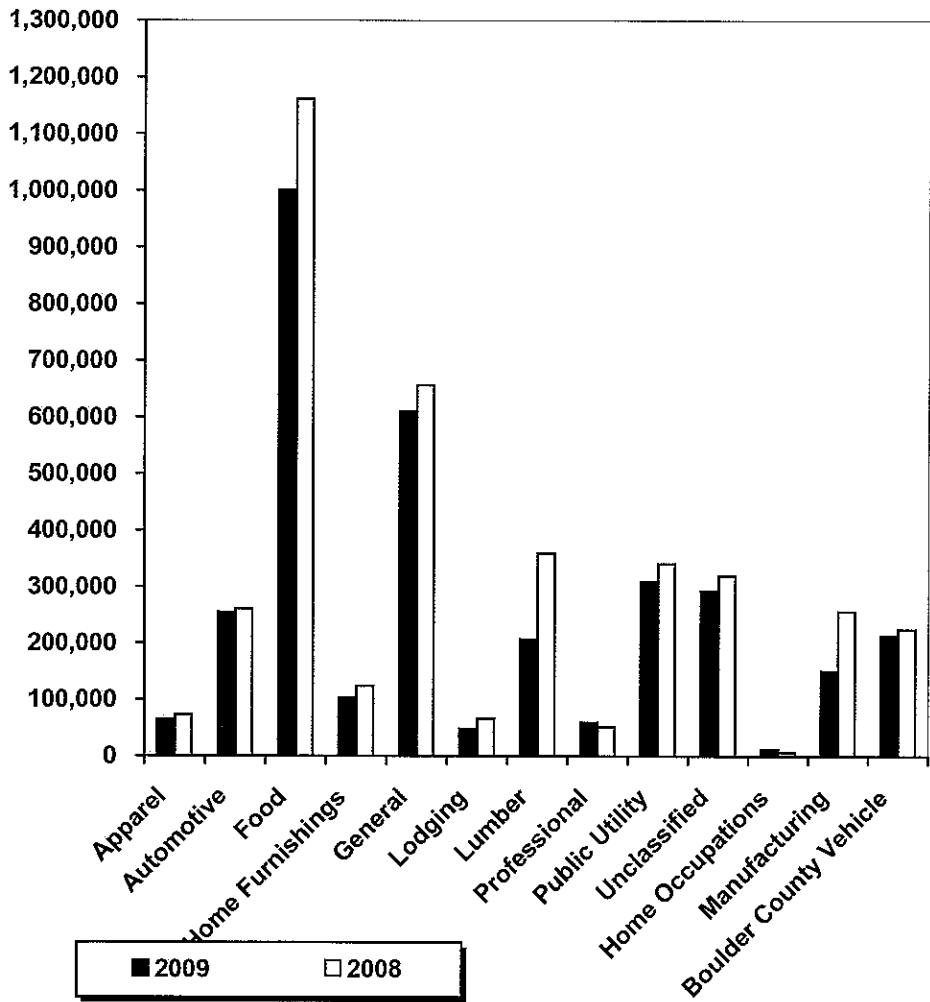
Active Accounts	238	229	9	238	229	9
Net Taxable Sales	2,193,555	2,502,209	(12.3) %	14,965,787	16,517,875	(9.4) %
Net Sales Tax	68,094	80,375	(15.3) %	478,575	526,668	(9.1) %
Delinquent Sales Tax	0	0	-	3,868	7,106	-
Use Tax	82,663	167,850	(50.8) %	741,984	1,457,099	(49.1) %
Delinquent Use Tax	0	8,423	-	59,497	84,877	-
Other Revenue	0	0	-	15,646	10,104	-
Total Revenue	150,757	256,648	(41.3) %	1,299,570	2,085,854	(37.7) %
% of Total Revenue	4.5 %	6.6 %	(2.1) %	4.7 %	6.9 %	(2.2) %

00000 Boulder County Vehicle

Use Tax	213,627	224,643	(4.9) %	1,302,925	1,676,308	(22.3) %
% of Total Revenue	6.4 %	5.8 %	0.6 %	4.7 %	5.6 %	(0.9) %

Net Sales & Use Tax by Industry Type

For The Month Of
August
2009



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP		ACTIVE ACCTS	August 2009						
ACCOUNT #			August 2009	August 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)	
Apparel	01000	90	Net Taxable Sales	1,977,092	2,238,382	(11.7) %	14,506,002 0	15,749,147	(7.9) %
			Total Revenue	64,510	72,792	(11.4) %	475,374 0	508,234	(6.5) %
Automotive	02000	306	Net Taxable Sales	7,844,763	8,066,221	(2.7) %	58,365,799 0	63,350,131	(7.9) %
			Total Revenue	254,960	261,263	(2.4) %	1,911,297 0	2,051,873	(6.9) %
Food	03000	376	Net Taxable Sales	30,406,780	35,589,339	(14.6) %	237,442,307 0	247,729,770	(4.2) %
			Total Revenue	1,000,716	1,161,017	(13.8) %	7,826,729 0	8,100,144	(3.4) %
Home Furnishings	04000	209	Net Taxable Sales	3,089,802	3,684,366	(16.1) %	26,267,610 0	28,541,563	(8.0) %
			Total Revenue	102,458	123,727	(17.2) %	872,855 0	932,333	(6.4) %
General	05000	466	Net Taxable Sales	18,466,204	19,997,978	(7.7) %	145,453,478 0	153,417,315	(5.2) %
			Total Revenue	609,950	655,864	(7.0) %	4,790,267 0	5,032,505	(4.8) %
Lodging	06000	19	Net Taxable Sales	1,475,372	2,004,928	(26.4) %	9,385,920 0	12,547,941	(25.2) %
			Total Revenue	48,242	65,282	(26.1) %	307,102 0	409,151	(24.9) %
Lumber	07000	2,012	Net Taxable Sales	5,922,823	7,131,543	(16.9) %	52,817,024 0	59,010,766	(10.5) %
			Total Revenue	206,513	359,170	(42.5) %	2,259,891 0	2,710,554	(16.6) %
Professional	08000	1,769	Net Taxable Sales	1,145,674	1,065,150	7.6 %	10,865,979 0	10,963,066	(0.9) %
			Total Revenue	59,600	51,609	15.5 %	758,507 0	565,654	34.1 %
Public Utility	09000	251	Net Taxable Sales	9,250,894	10,241,148	(9.7) %	84,514,105 0	90,288,113	(6.4) %
			Total Revenue	308,848	340,792	(9.4) %	2,843,710 0	3,015,591	(5.7) %
Unclassified	10000	1,618	Net Taxable Sales	7,970,949	8,803,986	(9.5) %	73,170,449 0	87,716,137	(16.6) %
			Total Revenue	292,816	319,048	(8.2) %	2,736,421 0	3,009,638	(9.1) %
Home Occupations	11200	99	Net Taxable Sales	390,632	210,429	85.6 %	2,882,707 0	2,886,108	(0.1) %
			Total Revenue	12,678	6,709	89.0 %	91,275 0	92,154	(1.0) %
Manufacturing	12000	238	Net Taxable Sales	2,193,555	2,502,209	(12.3) %	14,965,787 0	16,517,875	(9.4) %
			Total Revenue	150,757	256,648	(41.3) %	1,299,570 0	2,085,854	(37.7) %
Boulder County Vehicle	00000	1	Net Taxable Sales	0	0	0.0 %	0 0	0	0.0 %
			Total Revenue	213,627	224,643	(4.9) %	1,302,925 0	1,676,308	(22.3) %
GRAND TOTALS		7,454	Net Taxable Sales	90,134,540	101,535,679	(11.2) %	730,637,167	788,717,932	(7.4) %
			Total Revenue	3,325,675	3,898,564	(14.7) %	27,475,923	30,189,993	(9.0) %

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

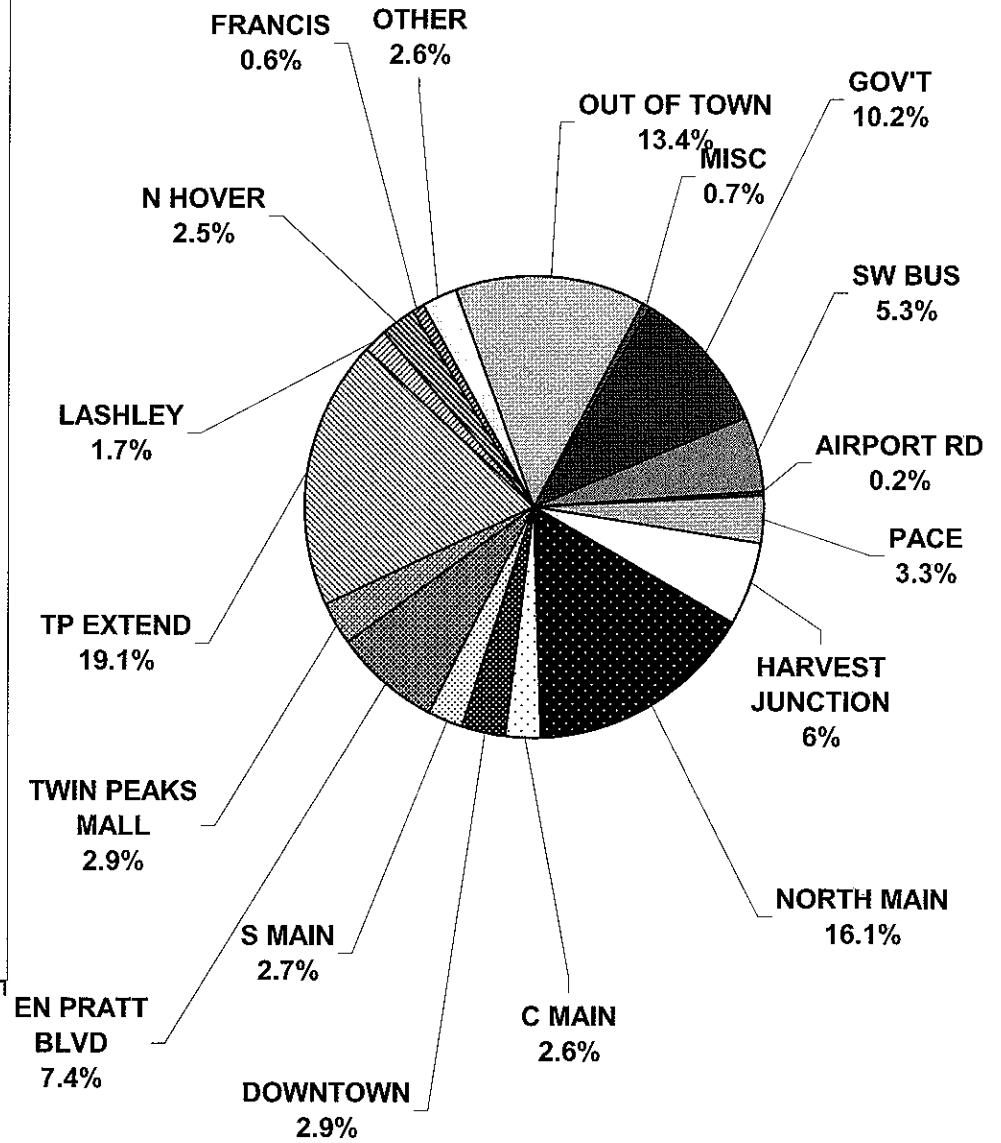
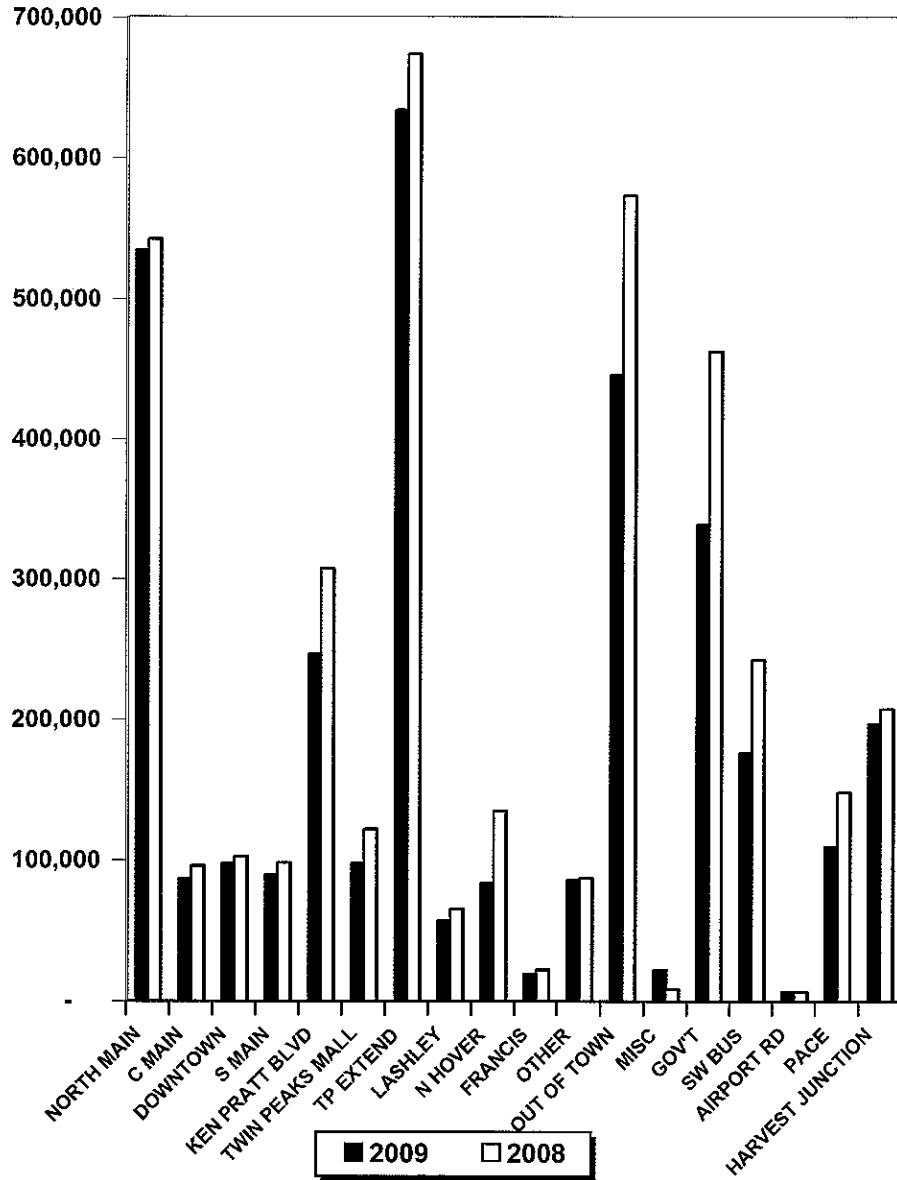
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August
2009

LOCATION		% OF AREA TO TOTAL	August 2009	August 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	18.1%	16,312,440	16,586,728	(1.7) %	126,621,922	126,243,925	0.3 %
	Total Revenue	16.1%	534,387	542,328	(1.5) %	4,168,216	4,132,898	0.9 %
CENTRAL MAIN	Net Taxable Sales	2.9%	2,623,460	2,941,683	(10.8) %	20,457,548	22,618,335	(9.6) %
	Total Revenue	2.6%	86,489	95,816	(9.7) %	664,925	728,788	(8.8) %
DOWNTOWN	Net Taxable Sales	3.3%	2,979,708	3,046,952	(2.2) %	21,895,844	23,803,544	(8.0) %
	Total Revenue	2.9%	97,652	102,444	(4.7) %	725,158	784,378	(7.5) %
SOUTH MAIN	Net Taxable Sales	3.0%	2,729,845	3,023,099	(9.7) %	20,384,195	22,835,962	(10.7) %
	Total Revenue	2.7%	89,400	97,974	(8.8) %	666,454	744,368	(10.5) %
KEN PRATT BOULEVARD	Net Taxable Sales	8.3%	7,514,139	9,418,093	(20.2) %	57,482,982	62,943,291	(8.7) %
	Total Revenue	7.4%	246,100	307,402	(19.9) %	1,896,706	2,054,567	(7.7) %
TWIN PEAKS MALL	Net Taxable Sales	3.2%	2,904,045	3,656,237	(20.6) %	23,713,685	29,785,890	(20.4) %
	Total Revenue	2.9%	97,633	121,958	(19.9) %	815,005	1,007,672	(19.1) %
TW PKS SQ EXTENDED	Net Taxable Sales	21.1%	18,981,942	20,525,133	(7.5) %	149,684,714	161,646,404	(7.4) %
	Total Revenue	19.1%	634,009	673,664	(5.9) %	5,058,250	5,299,623	(4.6) %
LASHLEY	Net Taxable Sales	1.7%	1,539,588	1,644,066	(6.4) %	12,075,622	12,603,241	(4.2) %
	Total Revenue	1.7%	56,759	65,221	(13.0) %	463,196	599,321	(22.7) %
NORTH HOVER	Net Taxable Sales	2.7%	2,441,289	4,127,570	(40.9) %	19,994,070	22,412,479	(10.8) %
	Total Revenue	2.5%	83,526	134,889	(38.1) %	666,175	733,693	(9.2) %
FRANCIS	Net Taxable Sales	0.7%	586,872	675,970	(13.2) %	4,664,604	5,224,787	(10.7) %
	Total Revenue	0.6%	19,124	22,079	(13.4) %	154,096	167,695	(8.1) %
ALL OTHERS	Net Taxable Sales	2.5%	2,253,956	2,270,199	(0.7) %	16,163,021	20,290,238	(20.3) %
	Total Revenue	2.6%	85,940	87,278	(1.5) %	645,437	784,458	(17.7) %
OUT OF TOWN	Net Taxable Sales	14.3%	12,905,186	16,342,309	(21.0) %	136,916,857	152,338,274	(10.1) %
	Total Revenue	13.4%	445,520	573,205	(22.3) %	4,850,635	5,435,886	(10.8) %
MISCELLANEOUS	Net Taxable Sales	0.7%	673,284	221,494	204.0 %	2,283,441	4,431,903	(48.5) %
	Total Revenue	0.7%	22,044	8,256	167.0 %	90,963	116,323	(21.8) %
CITY, BLDR CO	Net Taxable Sales	4.0%	3,618,857	3,708,486	(2.4) %	24,252,433	23,799,259	1.9 %
	Total Revenue	10.2%	338,496	462,298	(26.8) %	2,530,013	3,181,139	(20.5) %
SW BUSINESS	Net Taxable Sales	2.9%	2,648,561	2,178,868	21.6 %	15,498,843	18,129,433	(14.5) %
	Total Revenue	5.3%	175,655	242,057	(27.4) %	1,488,064	1,817,556	(18.1) %
AIRPORT ROAD	Net Taxable Sales	0.2%	208,573	272,660	(23.5) %	1,910,988	1,883,079	1.5 %
	Total Revenue	0.2%	6,719	6,481	3.7 %	63,409	60,669	4.5 %
PACE	Net Taxable Sales	3.7%	3,347,763	4,528,057	(26.1) %	27,032,822	28,099,768	(3.8) %
	Total Revenue	3.3%	109,571	147,969	(26.0) %	883,958	920,992	(4.0) %
HARVEST JUNCTION	Net Taxable Sales	6.5%	5,865,032	6,368,075	(7.9) %	49,603,576	49,628,120	(0.0) %
	Total Revenue	5.9%	196,651	207,245	(5.1) %	1,645,263	1,619,967	1.6 %
TOTALS	Net Taxable Sales	100.0%	90,134,540	101,535,679	(11.2) %	730,637,167	788,717,932	(7.4) %
	Total Revenue	100.0%	3,325,675	3,898,564	(14.7) %	27,475,923	30,189,993	(9.0) %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
August
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
August
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	29,237	(20.4) %	36,747	169,220	(24.1) %	223,084
September						
October						
November						
December						
Total	\$ 169,220	(24.1) %	\$ 223,084			