

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

September 2009

SUMMARY

Total Taxes this Month:	\$	3,507,252
Compared to Last Year:		3,887,121
Percentage change:		(9.8) %

CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	16

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

September 2009

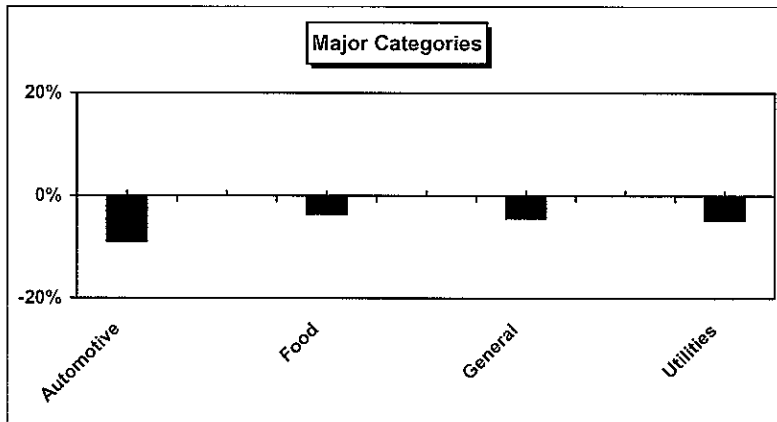
Overview

Month of September: Total sales and use tax for the month of September decreased by 9.8% compared to last year. The Sales Tax Component decreased by 4.3% while the Use Tax component decreased by 34.8%.

Year to Date: Total sales and use tax **through** September decreased by 9.1% for 2009. The sales tax component decreased by 6.5% and the use tax component decreased by 25.0%.

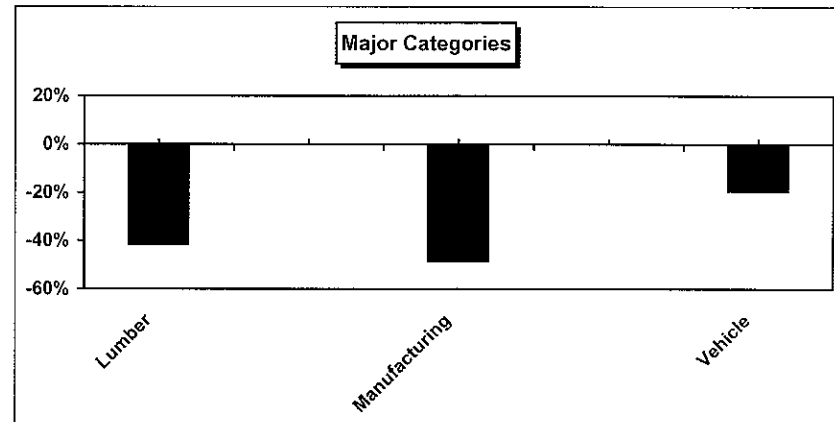
Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories all showed decreases of 9.0%, 3.6%, 4.4% and 4.8%.



Use Tax Activity

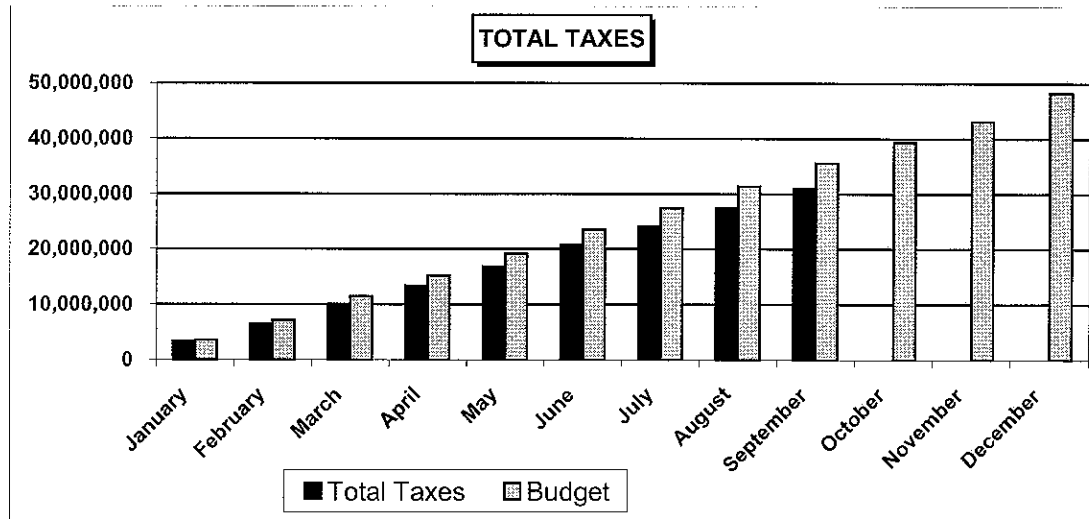
The *Lumber, Manufacturing, and Vehicle* categories all showed decreases of 41.6%, 48.6% and 19.5%.



SALES & USE TAX - BUDGET TO ACTUAL

September 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	3,100,848	406,404	3,507,252
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			\$ 26,954,381	4,028,794	30,983,175



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

**Revenue Growth Per Fund / Current Year to Previous Year
September 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	17,578,606	191,325	17,769,931	16,460,690	104,564	16,565,254	-6.4%	-45.3%	-6.8%	3.53%
PIF Fund	-	3,040,519	3,040,519	-	2,355,768	2,355,768	n/a	-22.5%	-22.5%	11.90%
Other Funds	11,206,362	2,060,301	13,266,663	10,493,692	1,568,462	12,062,153	-6.4%	-23.9%	-9.1%	4.70%
All Funds Total	28,784,968	5,292,145	34,077,114	26,954,381	4,028,794	30,983,175	-6.4%	-23.9%	-9.1%	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 nine months is that the General Fund share of revenue from sales and use tax is down by 6.8%. 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 nine months, the PIF is down by 22.5%, which is below the 11.90% increase needed to reach budget.

Other Funds Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2009, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. These funds also need an overall 4.7% increase to reach budget.

SALES AND USE TAX**September****2009****5****ACCOUNT GROUPS****September
2009****September
2008****INC
(DEC)****YTD
2009****YTD
2008****INC
(DEC)****GRAND TOTALS**

Active Accounts	7,514	7,140	374	7,514	7,140	374
Net Taxable Sales	95,133,470	100,776,397	(5.6) %	825,770,637	889,494,329	(7.2) %
Net Sales Tax	3,084,927	3,221,917	(4.3) %	26,668,816	28,523,221	(6.5) %
Delinquent Sales Tax	11,371	24,669	-	192,598	208,656	-
Use Tax	405,285	621,972	(34.8) %	3,877,016	5,170,136	(25.0) %
Delinquent Use Tax	1,120	14,894	-	152,716	122,013	-
Other Revenue*	4,549	3,669	-	92,029	53,088	-
Total Revenue	3,507,252	3,887,121	(9.8) %	30,983,175	34,077,114	(9.1) %

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

September

2009

6

ACCOUNT GROUPS

01000 Apparel

	September 2009	September 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	90	85	5	90	85	5
Net Taxable Sales	2,255,800	2,021,978	11.6 %	16,761,802	17,771,125	(5.7) %
Net Sales Tax	72,425	64,968	11.5 %	537,991	567,586	(5.2) %
Delinquent Sales Tax	860	0	-	5,865	2,618	-
Use Tax	573	169	239.1 %	4,063	1,551	162.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	178	-	1,313	1,794	-
Total Revenue	73,858	65,315	13.1 %	549,232	573,549	(4.2) %
% of Total Revenue	2.1 %	1.7 %	0.4 %	1.8 %	1.7 %	0.1 %

02000 Automotive

Active Accounts	306	292	14	306	292	14
Net Taxable Sales	6,829,144	8,793,172	(22.3) %	65,194,943	72,143,303	(9.6) %
Net Sales Tax	221,420	280,661	(21.1) %	2,098,376	2,306,146	(9.0) %
Delinquent Sales Tax	0	2,520	-	14,423	12,606	-
Use Tax	1,367	2,069	(33.9) %	12,312	15,530	(20.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	237	832	-	9,210	3,673	-
Total Revenue	223,024	286,082	(22.0) %	2,134,321	2,337,955	(8.7) %
% of Total Revenue	6.4 %	7.4 %	(1.0) %	6.9 %	6.9 %	0.0 %

03000 Food

Active Accounts	380	373	7	380	373	7
Net Taxable Sales	29,336,465	30,396,482	(3.5) %	266,778,772	278,126,252	(4.1) %
Net Sales Tax	949,627	979,191	(3.0) %	8,616,692	8,935,971	(3.6) %
Delinquent Sales Tax	6,335	5,048	-	77,834	61,623	-
Use Tax	8,067	5,700	41.5 %	71,821	77,095	(6.8) %
Delinquent Use Tax	0	0	-	0	11,184	-
Other Revenue	1,573	313	-	25,984	4,523	-
Total Revenue	965,602	990,252	(2.5) %	8,792,331	9,090,396	(3.3) %
% of Total Revenue	27.5 %	25.5 %	2.0 %	28.4 %	26.7 %	1.7 %

SALES AND USE TAX

September

2009

7

ACCOUNT GROUPS

	September 2009	September 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	214	203	11	214	203	11
Net Taxable Sales	3,764,229	3,951,760	(4.7) %	30,031,839	32,493,323	(7.6) %
Net Sales Tax	122,268	126,943	(3.7) %	965,815	1,043,369	(7.4) %
Delinquent Sales Tax	0	0	-	6,097	2,938	-
Use Tax	2,283	1,085	110.4 %	24,077	12,381	94.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	133	0	-	1,550	1,673	-
Total Revenue	124,684	128,028	(2.6) %	997,539	1,060,361	(5.9) %
% of Total Revenue	3.6 %	3.3 %	0.3 %	3.2 %	3.1 %	0.1 %
<u>05000 General</u>						
Active Accounts	465	435	30	465	435	30
Net Taxable Sales	18,589,822	19,364,503	(4.0) %	164,043,300	172,781,818	(5.1) %
Net Sales Tax	605,254	623,472	(2.9) %	5,335,540	5,581,993	(4.4) %
Delinquent Sales Tax	1,766	4,932	-	22,637	37,735	-
Use Tax	3,776	3,766	0.3 %	26,833	39,550	(32.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,083	385	-	17,136	5,782	-
Total Revenue	611,879	632,555	(3.3) %	5,402,146	5,665,060	(4.6) %
% of Total Revenue	17.4 %	16.3 %	1.1 %	17.4 %	16.6 %	0.8 %
<u>06000 Lodging</u>						
Active Accounts	19	18	1	19	18	1
Net Taxable Sales	1,258,626	1,583,263	(20.5) %	10,644,546	14,131,204	(24.7) %
Net Sales Tax	41,045	51,320	(20.0) %	347,126	454,132	(23.6) %
Delinquent Sales Tax	0	0	-	0	3,332	-
Use Tax	27	81	(66.7) %	644	2,040	(68.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	197	0	-	601	1,048	-
Total Revenue	41,269	51,401	(19.7) %	348,371	460,552	(24.4) %
% of Total Revenue	1.2 %	1.3 %	(0.1) %	1.1 %	1.4 %	(0.3) %

SALES AND USE TAX**September****2009****8****ACCOUNT GROUPS**

	September 2009	September 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	2,020	1,947	73	2,020	1,947	73
Net Taxable Sales	7,256,414	7,445,490	(2.5) %	60,073,438	66,456,256	(9.6) %
Net Sales Tax	236,316	241,536	(2.2) %	1,950,567	2,147,456	(9.2) %
Delinquent Sales Tax	0	0	-	6,693	10,613	-
Use Tax	44,235	209,063	(78.8) %	581,195	994,599	(41.6) %
Delinquent Use Tax	0	0	-	0	2,361	-
Other Revenue	93	121	-	2,080	6,245	-
Total Revenue	280,644	450,720	(37.7) %	2,540,535	3,161,274	(19.6) %
% of Total Revenue	8.0 %	11.6 %	(3.6) %	8.2 %	9.3 %	(1.1) %
<u>08000 Professional</u>						
Active Accounts	1,790	1,660	130	1,790	1,660	130
Net Taxable Sales	1,910,262	1,978,227	(3.4) %	12,776,241	12,941,293	(1.3) %
Net Sales Tax	60,774	58,630	3.7 %	399,158	398,916	0.1 %
Delinquent Sales Tax	596	4,387	-	6,330	12,711	-
Use Tax	21,219	18,611	14.0 %	353,713	223,032	58.6 %
Delinquent Use Tax	566	0	-	75,525	8,697	-
Other Revenue	339	423	-	7,275	4,349	-
Total Revenue	83,494	82,051	1.8 %	842,001	647,705	30.0 %
% of Total Revenue	2.4 %	2.1 %	0.3 %	2.7 %	1.9 %	0.8 %
<u>09000 Public Utility</u>						
Active Accounts	251	248	3	251	248	3
Net Taxable Sales	10,369,928	9,405,049	10.3 %	94,884,033	99,693,162	(4.8) %
Net Sales Tax	338,551	303,178	11.7 %	3,079,992	3,234,366	(4.8) %
Delinquent Sales Tax	0	2,865	-	17,047	13,560	-
Use Tax	9,426	6,602	42.8 %	88,312	76,853	14.9 %
Delinquent Use Tax	0	0	-	1,901	0	-
Other Revenue	248	1,324	-	4,683	4,781	-
Total Revenue	348,225	313,969	10.9 %	3,191,935	3,329,560	(4.1) %
% of Total Revenue	9.9 %	8.1 %	1.8 %	10.3 %	9.8 %	0.5 %

SALES AND USE TAX

September

2009

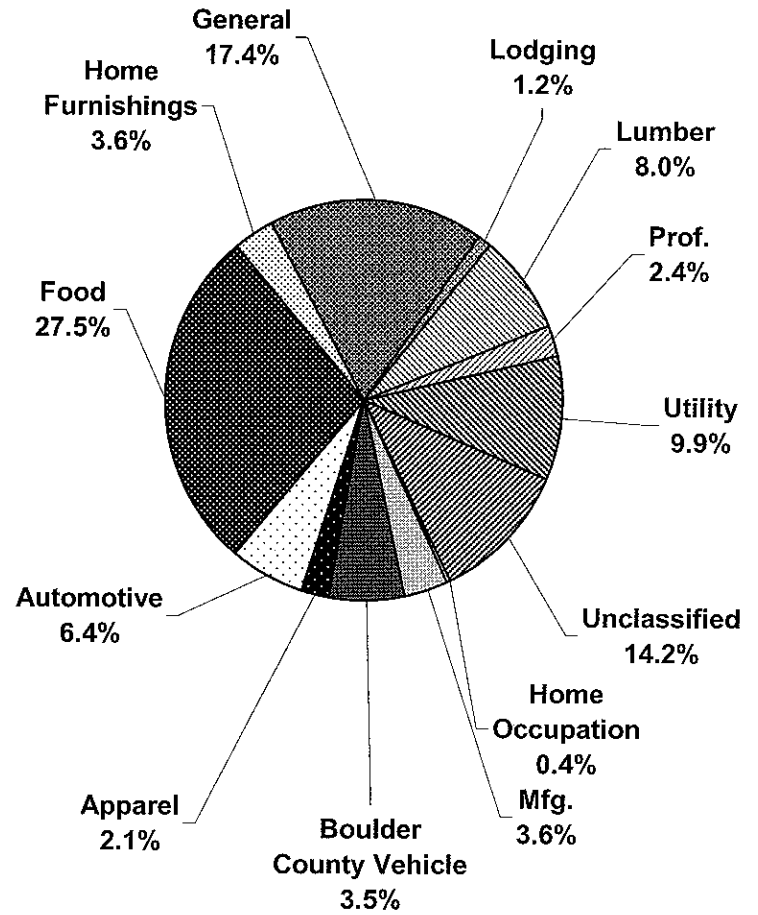
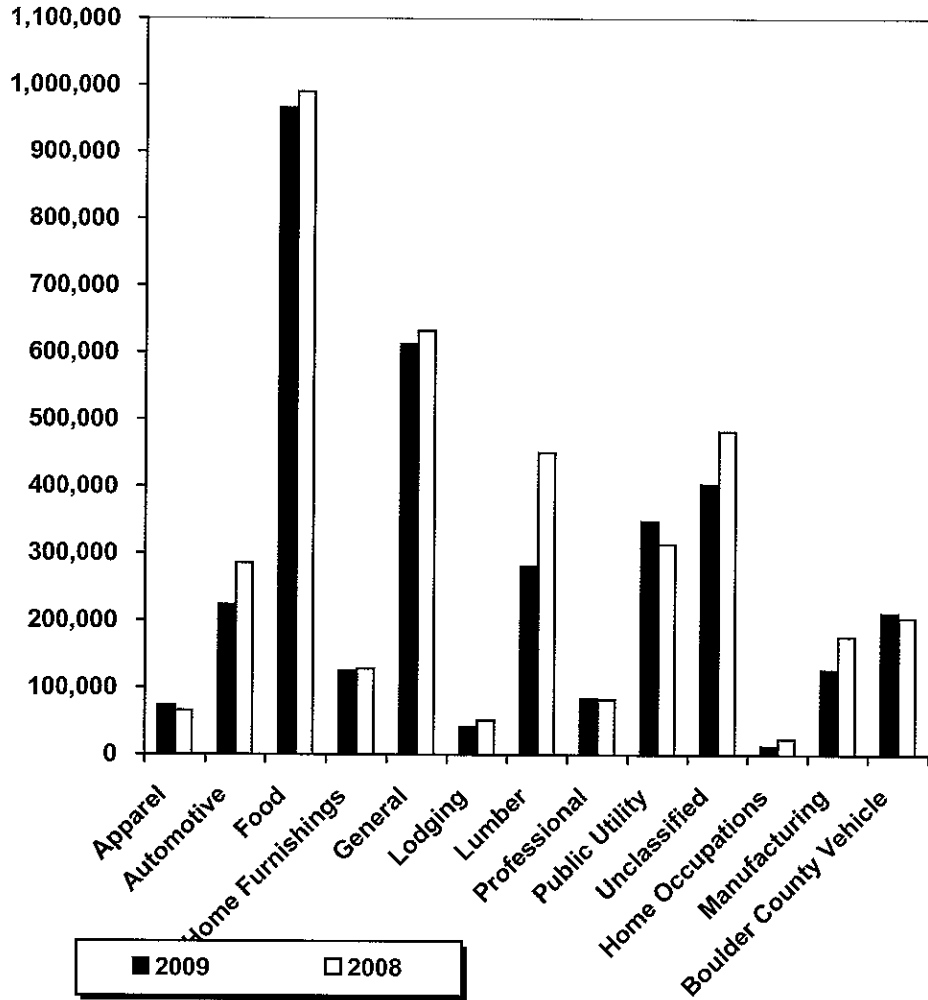
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ACCOUNT GROUPS

	September 2009	September 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	1,637	1,553	84	1,637	1,553	84
Net Taxable Sales	11,714,270	14,114,890	(17.0) %	84,884,719	101,831,027	(16.6) %
Net Sales Tax	377,499	447,404	(15.6) %	2,709,646	3,190,624	(15.1) %
Delinquent Sales Tax	1,814	3,424	-	30,554	41,816	-
Use Tax	23,907	31,765	(24.7) %	378,729	250,904	50.9 %
Delinquent Use Tax	0	0	-	15,239	0	-
Other Revenue	406	0	-	5,879	8,887	-
Total Revenue	403,626	482,593	(16.4) %	3,140,047	3,492,231	(10.1) %
% of Total Revenue	11.5 %	12.4 %	(0.9) %	10.1 %	10.2 %	(0.1) %
<u>11200 Home Occupations</u>						
Active Accounts	103	98	5	103	98	5
Net Taxable Sales	406,454	741,150	(45.2) %	3,289,161	3,627,258	(9.3) %
Net Sales Tax	13,011	22,800	(42.9) %	102,601	114,180	(10.1) %
Delinquent Sales Tax	0	843	-	1,250	1,348	-
Use Tax	0	12	(100.0) %	3	145	(97.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	11	93	-	443	229	-
Total Revenue	13,022	23,748	(45.2) %	104,297	115,902	(10.0) %
% of Total Revenue	0.4 %	0.6 %	(0.2) %	0.3 %	0.3 %	0.0 %
<u>12000 Manufacturing</u>						
Active Accounts	238	227	11	238	227	11
Net Taxable Sales	1,442,056	980,433	47.1 %	16,407,843	17,498,308	(6.2) %
Net Sales Tax	46,737	21,814	114.3 %	525,312	548,482	(4.2) %
Delinquent Sales Tax	0	650	-	3,868	7,756	-
Use Tax	78,979	138,896	(43.1) %	820,963	1,595,995	(48.6) %
Delinquent Use Tax	554	14,894	-	60,051	99,771	-
Other Revenue	229	0	-	15,875	10,104	-
Total Revenue	126,499	176,254	(28.2) %	1,426,069	2,262,108	(37.0) %
% of Total Revenue	3.6 %	4.5 %	(0.9) %	4.6 %	6.6 %	(2.0) %
<u>00000 Boulder County Vehicle</u>						
Use Tax	211,426	204,153	3.6 %	1,514,351	1,880,461	(19.5) %
% of Total Revenue	6.0 %	5.3 %	0.7 %	4.9 %	5.5 %	(0.6) %

Net Sales & Use Tax by Industry Type

For The Month Of
September
2009



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

September
2009

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		September 2009	September 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
Apparel 01000	90	Net Taxable Sales	2,255,800	2,021,978	11.6 %	16,761,802 0	17,771,125	(5.7) %
		Total Revenue	73,858	65,315	13.1 %	549,232 0	573,549	(4.2) %
Automotive 02000	306	Net Taxable Sales	6,829,144	8,793,172	(22.3) %	65,194,943 0	72,143,303	(9.6) %
		Total Revenue	223,024	286,082	(22.0) %	2,134,321 0	2,337,955	(8.7) %
Food 03000	380	Net Taxable Sales	29,336,465	30,396,482	(3.5) %	266,778,772 0	278,126,252	(4.1) %
		Total Revenue	965,602	990,252	(2.5) %	8,792,331 0	9,090,396	(3.3) %
Home Furnishings 04000	214	Net Taxable Sales	3,764,229	3,951,760	(4.7) %	30,031,839 0	32,493,323	(7.6) %
		Total Revenue	124,684	128,028	(2.6) %	997,539 0	1,060,361	(5.9) %
General 05000	465	Net Taxable Sales	18,589,822	19,364,503	(4.0) %	164,043,300 0	172,781,818	(5.1) %
		Total Revenue	611,879	632,555	(3.3) %	5,402,146 0	5,665,060	(4.6) %
Lodging 06000	19	Net Taxable Sales	1,258,626	1,583,263	(20.5) %	10,644,546 0	14,131,204	(24.7) %
		Total Revenue	41,269	51,401	(19.7) %	348,371 0	460,552	(24.4) %
Lumber 07000	2,020	Net Taxable Sales	7,256,414	7,445,490	(2.5) %	60,073,438 0	66,456,256	(9.6) %
		Total Revenue	280,644	450,720	(37.7) %	2,540,535 0	3,161,274	(19.6) %
Professional 08000	1,790	Net Taxable Sales	1,910,262	1,978,227	(3.4) %	12,776,241 0	12,941,293	(1.3) %
		Total Revenue	83,494	82,051	1.8 %	842,001 0	647,705	30.0 %
Public Utility 09000	251	Net Taxable Sales	10,369,928	9,405,049	10.3 %	94,884,033 0	99,693,162	(4.8) %
		Total Revenue	348,225	313,969	10.9 %	3,191,935 0	3,329,560	(4.1) %
Unclassified 10000	1,637	Net Taxable Sales	11,714,270	14,114,890	(17.0) %	84,884,719 0	101,831,027	(16.6) %
		Total Revenue	403,626	482,593	(16.4) %	3,140,047 0	3,492,231	(10.1) %
Home Occupations 11200	103	Net Taxable Sales	406,454	741,150	(45.2) %	3,289,161 0	3,627,258	(9.3) %
		Total Revenue	13,022	23,748	(45.2) %	104,297 0	115,902	(10.0) %
Manufacturing 12000	238	Net Taxable Sales	1,442,056	980,433	47.1 %	16,407,843 0	17,498,308	(6.2) %
		Total Revenue	126,499	176,254	(28.2) %	1,426,069 0	2,262,108	(37.0) %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0 0	0	0.0 %
		Total Revenue	211,426	204,153	3.6 %	1,514,351 0	1,880,461	(19.5) %
GRAND TOTALS	7,514	Net Taxable Sales	95,133,470	100,776,397	(5.6) %	825,770,637	889,494,329	(7.2) %
		Total Revenue	3,507,252	3,887,121	(9.8) %	30,983,175	34,077,114	(9.1) %

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

September
2009

LOCATION		% OF AREA TO TOTAL	September 2009	September 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	16.1%	15,359,720	15,764,980	(2.6) %	141,981,642	142,008,905	(0.0) %
	Total Revenue	14.4%	504,852	516,448	(2.2) %	4,673,068	4,649,346	0.5 %
CENTRAL MAIN	Net Taxable Sales	2.6%	2,503,750	2,767,814	(9.5) %	22,961,298	25,386,149	(9.6) %
	Total Revenue	2.3%	82,389	88,994	(7.4) %	747,314	817,782	(8.6) %
DOWNTOWN	Net Taxable Sales	3.0%	2,835,462	3,124,876	(9.3) %	24,731,306	26,928,420	(8.2) %
	Total Revenue	2.7%	93,819	102,557	(8.5) %	818,977	886,935	(7.7) %
SOUTH MAIN	Net Taxable Sales	2.4%	2,306,375	3,253,854	(29.1) %	22,690,570	26,089,816	(13.0) %
	Total Revenue	2.2%	76,114	107,441	(29.2) %	742,568	851,809	(12.8) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.5%	7,095,520	7,496,981	(5.4) %	64,578,502	70,440,272	(8.3) %
	Total Revenue	6.7%	233,964	245,951	(4.9) %	2,130,670	2,300,518	(7.4) %
TWIN PEAKS MALL	Net Taxable Sales	3.1%	2,937,315	3,408,204	(13.8) %	26,651,000	33,194,094	(19.7) %
	Total Revenue	2.8%	97,521	113,477	(14.1) %	912,526	1,121,149	(18.6) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.7%	18,713,392	19,730,854	(5.2) %	168,398,106	181,377,258	(7.2) %
	Total Revenue	17.8%	623,088	646,175	(3.6) %	5,681,338	5,945,798	(4.4) %
LASHLEY	Net Taxable Sales	1.4%	1,349,015	1,925,445	(29.9) %	13,424,637	14,528,686	(7.6) %
	Total Revenue	1.5%	51,715	79,052	(34.6) %	514,911	678,373	(24.1) %
NORTH HOVER	Net Taxable Sales	2.5%	2,417,907	2,450,005	(1.3) %	22,411,977	24,862,484	(9.9) %
	Total Revenue	2.3%	80,321	80,023	0.4 %	746,496	813,716	(8.3) %
FRANCIS	Net Taxable Sales	0.7%	661,772	570,278	16.0 %	5,326,376	5,795,065	(8.1) %
	Total Revenue	0.6%	21,471	18,218	17.9 %	175,567	185,913	(5.6) %
ALL OTHERS	Net Taxable Sales	2.3%	2,220,016	2,810,311	(21.0) %	18,383,037	23,100,549	(20.4) %
	Total Revenue	2.5%	87,494	109,225	(19.9) %	732,931	893,683	(18.0) %
OUT OF TOWN	Net Taxable Sales	20.7%	19,687,783	20,910,371	(5.8) %	156,604,640	173,248,645	(9.6) %
	Total Revenue	19.3%	678,298	706,655	(4.0) %	5,528,933	6,142,541	(10.0) %
MISCELLANEOUS	Net Taxable Sales	1.2%	1,157,043	868,132	33.3 %	3,440,484	5,300,035	(35.1) %
	Total Revenue	1.1%	37,698	29,093	29.6 %	128,661	145,416	(11.5) %
CITY, BLDR CO	Net Taxable Sales	3.4%	3,264,570	3,196,931	2.1 %	27,517,003	26,996,190	1.9 %
	Total Revenue	10.0%	351,425	505,131	(30.4) %	2,881,438	3,686,270	(21.8) %
SW BUSINESS	Net Taxable Sales	2.1%	1,993,391	2,100,321	(5.1) %	17,492,234	20,229,754	(13.5) %
	Total Revenue	3.9%	135,961	198,802	(31.6) %	1,624,025	2,016,358	(19.5) %
AIRPORT ROAD	Net Taxable Sales	0.2%	226,264	231,974	(2.5) %	2,137,252	2,115,053	1.0 %
	Total Revenue	0.2%	7,347	7,716	(4.8) %	70,756	68,385	3.5 %
PACE	Net Taxable Sales	3.6%	3,386,886	3,361,706	0.7 %	30,419,708	31,461,474	(3.3) %
	Total Revenue	3.2%	111,604	109,677	1.8 %	995,562	1,030,669	(3.4) %
HARVEST JUNCTION	Net Taxable Sales	7.4%	7,017,289	6,803,359	3.1 %	56,620,865	56,431,479	0.3 %
	Total Revenue	6.6%	232,171	222,486	4.4 %	1,877,434	1,842,453	1.9 %
TOTALS	Net Taxable Sales	100.0%	95,133,470	100,776,396	(5.6) %	825,770,637	889,494,328	(7.2) %
	Total Revenue	100.0%	3,507,252	3,887,121	(9.8) %	30,983,175	34,077,114	(9.1) %

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
September
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	27,487	(25.2) %	36,747	167,469	(24.9) %	223,084
September	22,926	(17.6) %	27,828	190,395	(24.1) %	250,912
October						
November						
December						
Total	\$ 190,395	(24.1) %	\$ 250,912			