

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

December 2009

SUMMARY

Total Taxes this Month:	\$	4,711,639
Compared to Last Year:		4,829,262
Percentage change:		(2.4) %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

December 2009

Overview

Month of December: Total sales and use tax for the month of December decreased by 2.4% compared to last year. The Sales Tax Component decreased by 3.1% while the Use Tax component increased by 4.9%.

Year to Date: Total sales and use tax **through** December decreased by 7.4% for 2009. The sales tax component decreased by 5.4% and the use tax component decreased by 22.4%.

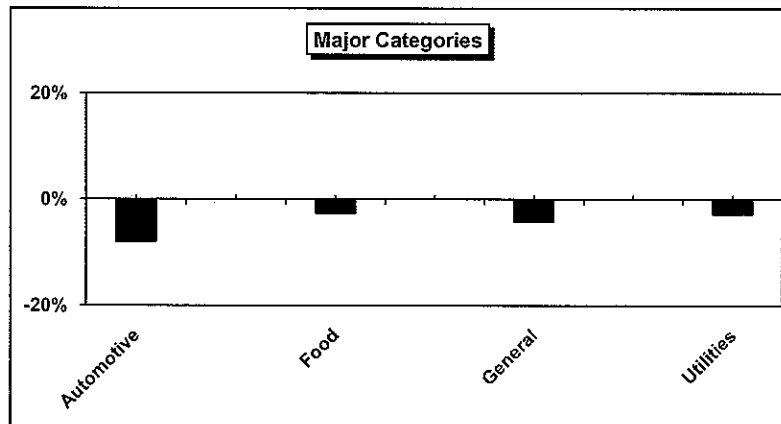
Important note in understanding year-to-year comparative basis within this report:

Pages 5 through 9 show changes from 2008 to 2009 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2008-2009 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

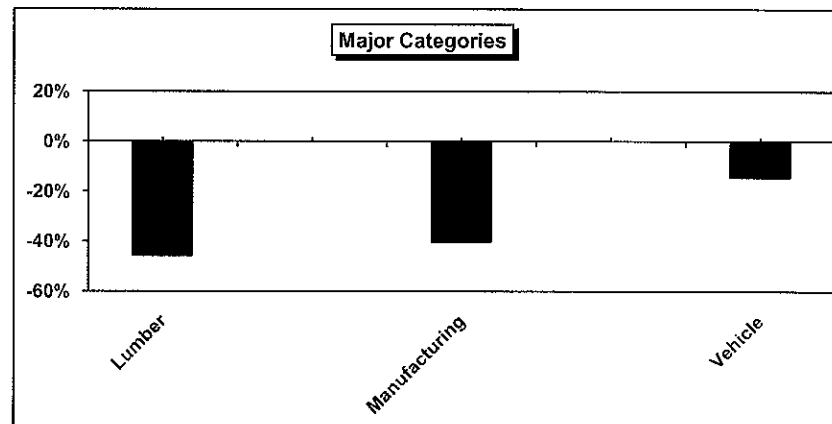
Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories all showed decreases of 8.0%, 2.6%, 4.3% and 2.8%.



Use Tax Activity

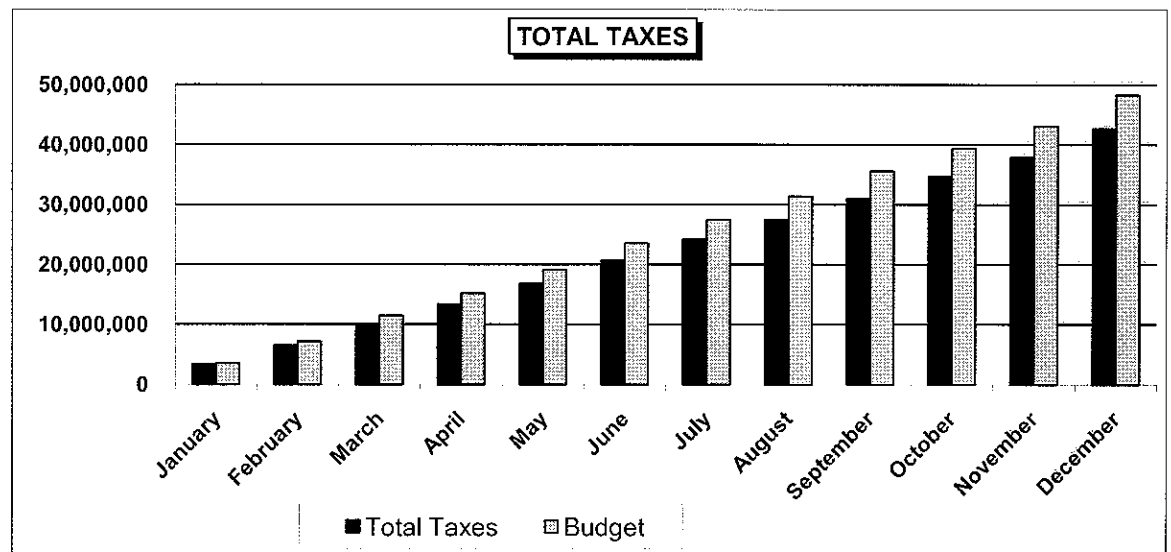
The *Lumber, Manufacturing, and Vehicle* categories all showed decreases of 45.8%, 40.3% and 14.4%.



SALES & USE TAX - BUDGET TO ACTUAL

December 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	2,958,250	725,783	3,684,033
November	3,751,975	43,127,490	89.3	2,939,640	366,519	3,306,159
December	5,155,891	48,283,381	100.0	4,656,585	55,054	4,711,639
Total	\$ 48,283,381			\$ 37,508,855	5,176,150	42,685,005



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

**Revenue Growth Per Fund / Current Year to Previous Year
December 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	23,857,981	249,285	24,107,266	22,603,882	147,190	22,751,072	-5.3%	-41.0%	-5.6%	3.53%
PIF Fund	-	4,053,127	4,053,127	-	3,316,107	3,316,107	n/a	-18.2%	-18.2%	11.90%
Other Funds	15,209,463	2,742,788	17,952,251	14,409,974	2,207,852	16,617,827	-5.3%	-19.5%	-7.4%	4.70%
All Funds Total	39,067,444	7,045,200	46,112,644	37,013,855	5,671,150	42,685,005	-5.3%	-19.5%	-7.4%	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 twelve months is that the General Fund share of revenue from sales and use tax is down by 5.6%. 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 twelve months, the PIF is down by 18.2%, 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**December****2009****ACCOUNT GROUPS****December
2009****December
2008****INC
(DEC)****YTD
2009****YTD
2008****INC
(DEC)****GRAND TOTALS**

Active Accounts	7,526	7,077	449	7,526	7,077	449
Net Taxable Sales	127,622,089	132,224,922	(3.5) %	1,134,170,889	1,206,923,518	(6.0) %
Net Sales Tax	4,138,655	4,269,940	(3.1) %	36,628,172	38,737,678	(5.4) %
Delinquent Sales Tax	20,797	22,866	-	272,033	265,507	-
Use Tax	550,056	524,157	4.9 %	5,201,032	6,699,147	(22.4) %
Delinquent Use Tax	0	7,090	-	471,059	346,057	-
Other Revenue*	2,131	5,209	-	112,710	64,256	-
Total Revenue	4,711,639	4,829,262	(2.4) %	42,685,006	46,112,645	(7.4) %

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

December

2009

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ACCOUNT GROUPS

01000 Apparel

	December 2009	December 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	92	90	2	92	90	2
Net Taxable Sales	3,006,030	3,266,308	(8.0) %	23,537,350	24,787,985	(5.0) %
Net Sales Tax	97,316	104,523	(6.9) %	754,116	791,843	(4.8) %
Delinquent Sales Tax	523	0	-	8,722	4,601	-
Use Tax	218	325	(32.9) %	4,542	2,185	107.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	74	0	-	1,689	2,949	-
Total Revenue	98,131	104,848	(6.4) %	769,069	801,578	(4.1) %
% of Total Revenue	2.1 %	2.2 %	(0.1) %	1.8 %	1.7 %	0.1 %

02000 Automotive

Active Accounts	301	297	4	301	297	4
Net Taxable Sales	6,657,821	7,142,173	(6.8) %	85,457,309	93,470,572	(8.6) %
Net Sales Tax	215,893	226,705	(4.8) %	2,746,307	2,985,341	(8.0) %
Delinquent Sales Tax	1,730	2,825	-	26,387	17,856	-
Use Tax	2,371	2,115	12.1 %	17,358	21,151	(17.9) %
Delinquent Use Tax	0	0	-	0	1,843	-
Other Revenue	0	219	-	17,371	5,012	-
Total Revenue	219,994	231,864	(5.1) %	2,807,423	3,031,203	(7.4) %
% of Total Revenue	4.7 %	4.8 %	(0.1) %	6.6 %	6.6 %	0.0 %

03000 Food

Active Accounts	370	369	1	370	369	1
Net Taxable Sales	39,175,592	40,422,434	(3.1) %	366,879,532	378,480,848	(3.1) %
Net Sales Tax	1,264,401	1,305,438	(3.1) %	11,848,259	12,165,199	(2.6) %
Delinquent Sales Tax	13,707	7,894	-	110,199	85,706	-
Use Tax	11,616	10,427	11.4 %	101,313	105,215	(3.7) %
Delinquent Use Tax	0	0	-	0	11,184	-
Other Revenue	0	1,268	-	29,147	5,791	-
Total Revenue	1,289,724	1,325,027	(2.7) %	12,088,918	12,373,095	(2.3) %
% of Total Revenue	27.4 %	27.4 %	0.0 %	28.3 %	26.8 %	1.5 %

SALES AND USE TAX

December

2009

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ACCOUNT GROUPS

	December 2009	December 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	213	202	11	213	202	11
Net Taxable Sales	6,069,953	5,791,233	4.8 %	43,284,116	45,314,070	(4.5) %
Net Sales Tax	197,668	186,934	5.7 %	1,400,522	1,450,556	(3.4) %
Delinquent Sales Tax	0	860	-	6,097	5,379	-
Use Tax	1,228	1,117	9.9 %	28,789	16,903	70.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	432	815	-	2,208	2,768	-
Total Revenue	199,328	189,726	5.1 %	1,437,616	1,475,606	(2.6) %
% of Total Revenue	4.2 %	3.9 %	0.3 %	3.4 %	3.2 %	0.2 %

05000 General

Active Accounts	472	441	31	472	441	31
Net Taxable Sales	31,337,738	32,935,065	(4.8) %	234,885,614	246,543,880	(4.7) %
Net Sales Tax	1,023,521	1,069,603	(4.3) %	7,640,021	7,980,319	(4.3) %
Delinquent Sales Tax	1,004	4,163	-	25,792	45,031	-
Use Tax	4,352	5,847	(25.6) %	37,476	51,861	(27.7) %
Delinquent Use Tax	0	0	-	0	1,596	-
Other Revenue	109	1,037	-	17,245	7,831	-
Total Revenue	1,028,986	1,080,650	(4.8) %	7,720,534	8,086,638	(4.5) %
% of Total Revenue	21.8 %	22.4 %	(0.6) %	18.1 %	17.5 %	0.6 %

06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	799,222	966,905	(17.3) %	13,705,958	17,532,118	(21.8) %
Net Sales Tax	25,990	31,282	(16.9) %	446,855	564,173	(20.8) %
Delinquent Sales Tax	0	0	-	0	3,332	-
Use Tax	29	101	(71.3) %	953	2,405	(60.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	52	-	601	1,100	-
Total Revenue	26,019	31,435	(17.2) %	448,409	571,010	(21.5) %
% of Total Revenue	0.6 %	0.7 %	(0.1) %	1.1 %	1.2 %	(0.1) %

SALES AND USE TAX

December

2009

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ACCOUNT GROUPS

	December 2009	December 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	2,048	1,917	131	2,048	1,917	131
Net Taxable Sales	5,737,336	6,845,258	(16.2) %	77,003,239	85,943,773	(10.4) %
Net Sales Tax	185,911	221,291	(16.0) %	2,499,796	2,778,687	(10.0) %
Delinquent Sales Tax	0	1,055	-	8,448	11,668	-
Use Tax	78,097	92,792	(15.8) %	706,506	1,303,633	(45.8) %
Delinquent Use Tax	0	0	-	0	2,361	-
Other Revenue	0	0	-	2,348	6,541	-
Total Revenue	264,008	315,138	(16.2) %	3,217,098	4,102,890	(21.6) %
% of Total Revenue	5.6 %	6.5 %	(0.9) %	7.5 %	8.9 %	(1.4) %

08000 Professional

Active Accounts	1,777	1,626	151	1,777	1,626	151
Net Taxable Sales	2,895,906	2,732,286	6.0 %	18,425,009	17,973,435	2.5 %
Net Sales Tax	92,398	87,579	5.5 %	579,040	559,748	3.4 %
Delinquent Sales Tax	886	0	-	8,390	12,711	-
Use Tax	64,861	45,928	41.2 %	483,147	297,994	62.1 %
Delinquent Use Tax	0	7,090	-	76,117	21,342	-
Other Revenue	617	1,032	-	8,547	6,155	-
Total Revenue	158,762	141,629	12.1 %	1,155,241	897,950	28.7 %
% of Total Revenue	3.4 %	2.9 %	0.5 %	2.7 %	1.9 %	0.8 %

09000 Public Utility

Active Accounts	258	245	13	258	245	13
Net Taxable Sales	14,136,066	13,700,152	3.2 %	129,084,790	133,021,794	(3.0) %
Net Sales Tax	461,890	446,327	3.5 %	4,197,032	4,319,181	(2.8) %
Delinquent Sales Tax	0	0	-	17,047	14,206	-
Use Tax	6,996	26,786	(73.9) %	106,773	113,240	(5.7) %
Delinquent Use Tax	0	0	-	1,901	0	-
Other Revenue	2	0	-	4,807	5,014	-
Total Revenue	468,888	473,113	(0.9) %	4,327,560	4,451,641	(2.8) %
% of Total Revenue	10.0 %	9.8 %	0.2 %	10.1 %	9.7 %	0.4 %

SALES AND USE TAX

December

2009

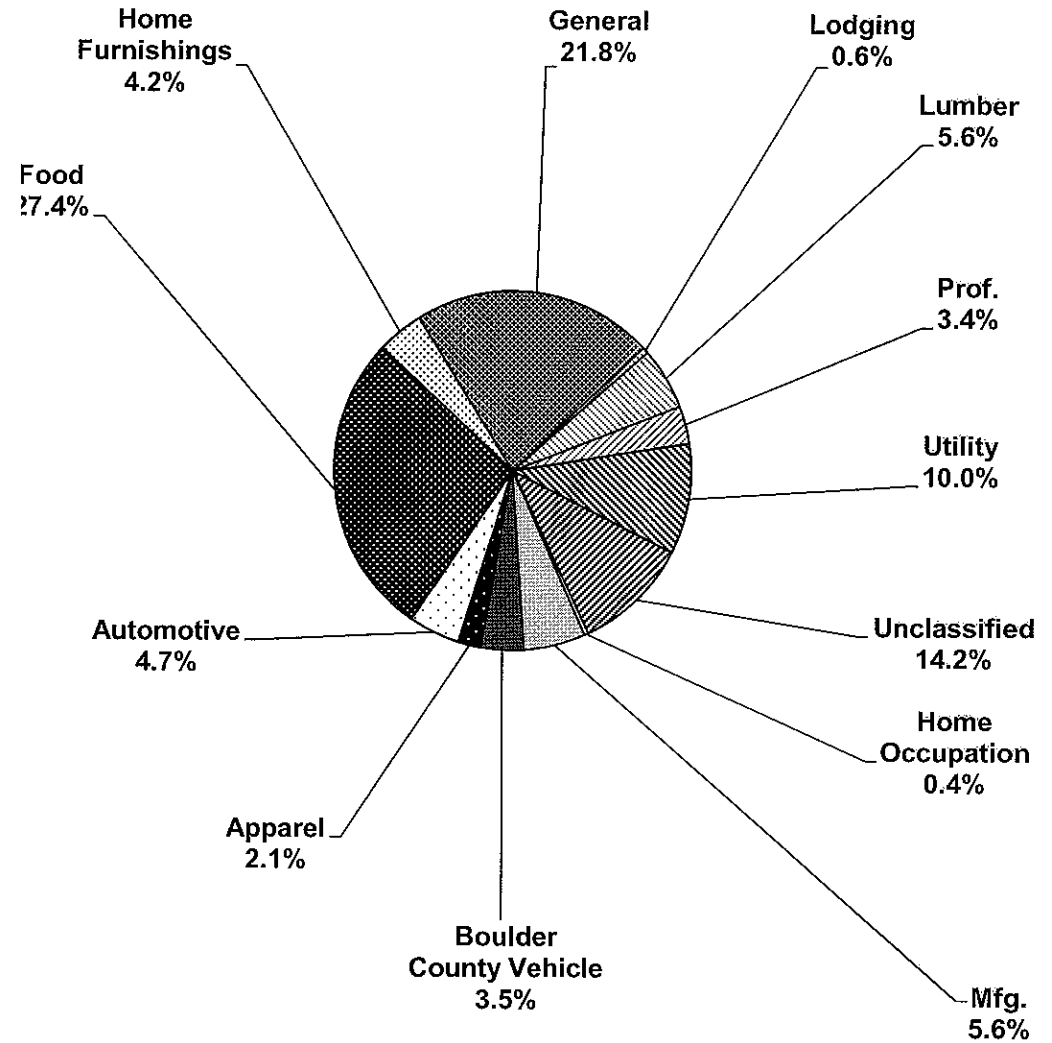
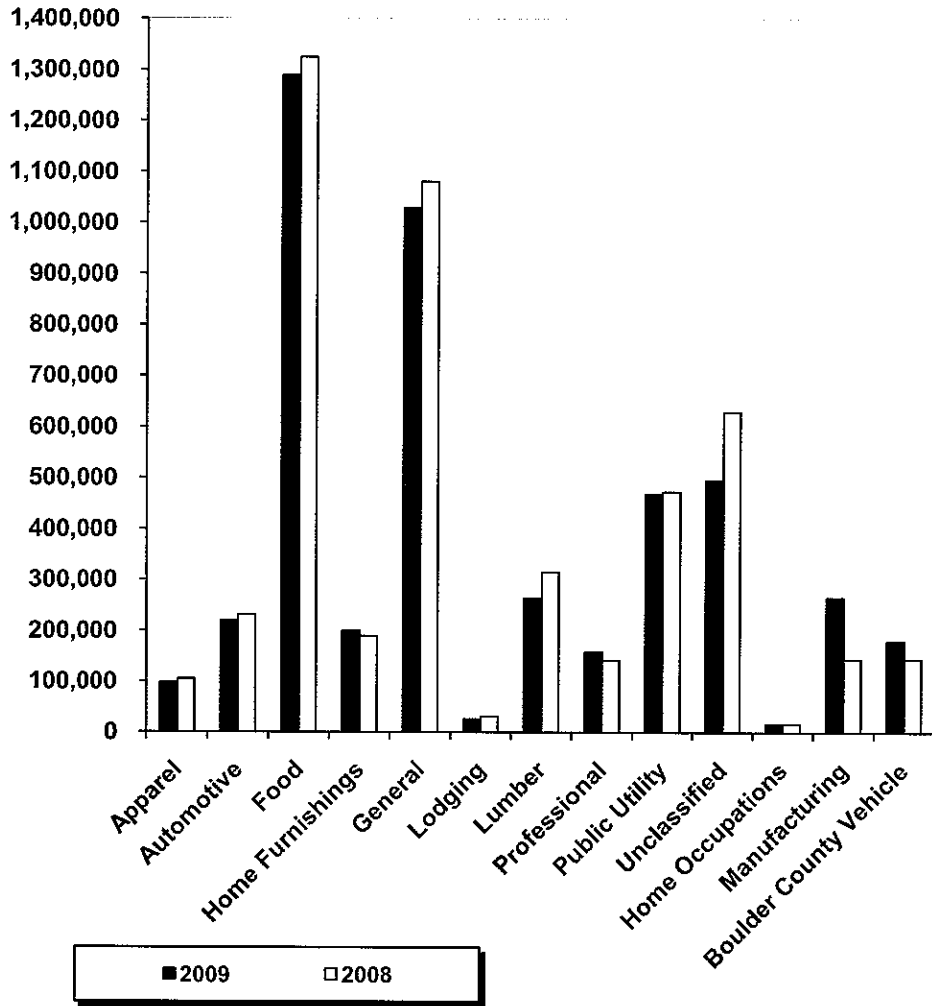
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ACCOUNT GROUPS

	December 2009	December 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	1,639	1,547	92	1,639	1,547	92
Net Taxable Sales	13,572,618	16,768,882	(19.1) %	115,105,190	138,350,249	(16.8) %
Net Sales Tax	436,758	536,912	(18.7) %	3,660,601	4,356,499	(16.0) %
Delinquent Sales Tax	2,947	6,069	-	54,784	54,586	-
Use Tax	54,346	86,122	(36.9) %	509,880	457,784	11.4 %
Delinquent Use Tax	0	0	-	16,805	0	-
Other Revenue	897	780	-	11,833	10,746	-
Total Revenue	494,948	629,883	(21.4) %	4,253,903	4,879,615	(12.8) %
% of Total Revenue	10.5 %	13.0 %	(2.5) %	10.0 %	10.6 %	(0.6) %
<u>11200 Home Occupations</u>						
Active Accounts	106	94	12	106	94	12
Net Taxable Sales	518,553	499,631	3.8 %	4,378,679	4,709,667	(7.0) %
Net Sales Tax	16,627	17,141	(3.0) %	137,435	148,530	(7.5) %
Delinquent Sales Tax	0	0	-	1,250	2,675	-
Use Tax	0	0	0.0 %	9	152	(94.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	6	-	451	245	-
Total Revenue	16,627	17,147	(3.0) %	139,145	151,602	(8.2) %
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.3 %	0.3 %	0.0 %
<u>12000 Manufacturing</u>						
Active Accounts	230	230	0	230	230	0
Net Taxable Sales	3,715,254	1,154,595	221.8 %	22,424,103	20,795,127	7.8 %
Net Sales Tax	120,282	36,205	232.2 %	718,188	637,602	12.6 %
Delinquent Sales Tax	0	0	-	4,917	7,756	-
Use Tax	145,086	107,608	34.8 %	1,150,339	1,927,349	(40.3) %
Delinquent Use Tax	0	0	-	376,236	307,731	-
Other Revenue	0	0	-	16,463	10,104	-
Total Revenue	265,368	143,813	84.5 %	2,266,143	2,890,542	(21.6) %
% of Total Revenue	5.6 %	3.0 %	2.6 %	5.3 %	6.3 %	(1.0) %
<u>00000 Boulder County Vehicle</u>						
Use Tax	180,856	144,989	24.7 %	2,053,947	2,399,275	(14.4) %
% of Total Revenue	3.8 %	3.0 %	0.8 %	4.8 %	5.2 %	(0.4) %

Net Sales & Use Tax by Industry Type

For The Month Of
December
2009



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS	December 2009		INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)	
		December 2009	December 2008					
Apparel 01000	92	Net Taxable Sales	3,006,030	3,266,308	(8.0) %	23,537,350	24,787,985	(5.0) %
		Total Revenue	98,131	104,848	(6.4) %	769,069	801,578	(4.1) %
Automotive 02000	301	Net Taxable Sales	6,657,821	7,142,173	(6.8) %	85,457,309	93,470,572	(8.6) %
		Total Revenue	219,994	231,864	(5.1) %	2,807,423	3,031,203	(7.4) %
Food 03000	370	Net Taxable Sales	39,175,592	40,422,434	(3.1) %	366,879,532	378,480,848	(3.1) %
		Total Revenue	1,289,724	1,325,027	(2.7) %	12,088,918	12,373,095	(2.3) %
Home Furnishings 04000	213	Net Taxable Sales	6,069,953	5,791,233	4.8 %	43,284,116	45,314,070	(4.5) %
		Total Revenue	199,328	189,726	5.1 %	1,437,616	1,475,606	(2.6) %
General 05000	472	Net Taxable Sales	31,337,738	32,935,065	(4.8) %	234,885,614	246,543,880	(4.7) %
		Total Revenue	1,028,986	1,080,650	(4.8) %	7,720,534	8,086,638	(4.5) %
Lodging 06000	19	Net Taxable Sales	799,222	966,905	(17.3) %	13,705,958	17,532,118	(21.8) %
		Total Revenue	26,019	31,435	(17.2) %	448,409	571,010	(21.5) %
Lumber 07000	2,048	Net Taxable Sales	5,737,336	6,845,258	(16.2) %	77,003,239	85,943,773	(10.4) %
		Total Revenue	264,008	315,138	(16.2) %	3,217,098	4,102,890	(21.6) %
Professional 08000	1,777	Net Taxable Sales	2,895,906	2,732,286	6.0 %	18,425,009	17,973,435	2.5 %
		Total Revenue	158,762	141,629	12.1 %	1,155,241	897,950	28.7 %
Public Utility 09000	258	Net Taxable Sales	14,136,066	13,700,152	3.2 %	129,084,790	133,021,794	(3.0) %
		Total Revenue	468,888	473,113	(0.9) %	4,327,560	4,451,641	(2.8) %
Unclassified 10000	1,639	Net Taxable Sales	13,572,618	16,768,882	(19.1) %	115,105,190	138,350,249	(16.8) %
		Total Revenue	494,948	629,883	(21.4) %	4,253,903	4,879,615	(12.8) %
Home Occupations 11200	106	Net Taxable Sales	518,553	499,631	3.8 %	4,378,679	4,709,667	(7.0) %
		Total Revenue	16,627	17,147	(3.0) %	139,145	151,602	(8.2) %
Manufacturing 12000	230	Net Taxable Sales	3,715,254	1,154,595	221.8 %	22,424,103	20,795,127	7.8 %
		Total Revenue	265,368	143,813	84.5 %	2,266,143	2,890,542	(21.6) %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	180,856	144,989	24.7 %	2,053,947	2,399,275	(14.4) %
GRAND TOTALS	7,526	Net Taxable Sales	127,622,089	132,224,922	(3.5) %	1,134,170,889	1,206,923,518	(6.0) %
		Total Revenue	4,711,639	4,829,262	(2.4) %	42,685,006	46,112,645	(7.4) %

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

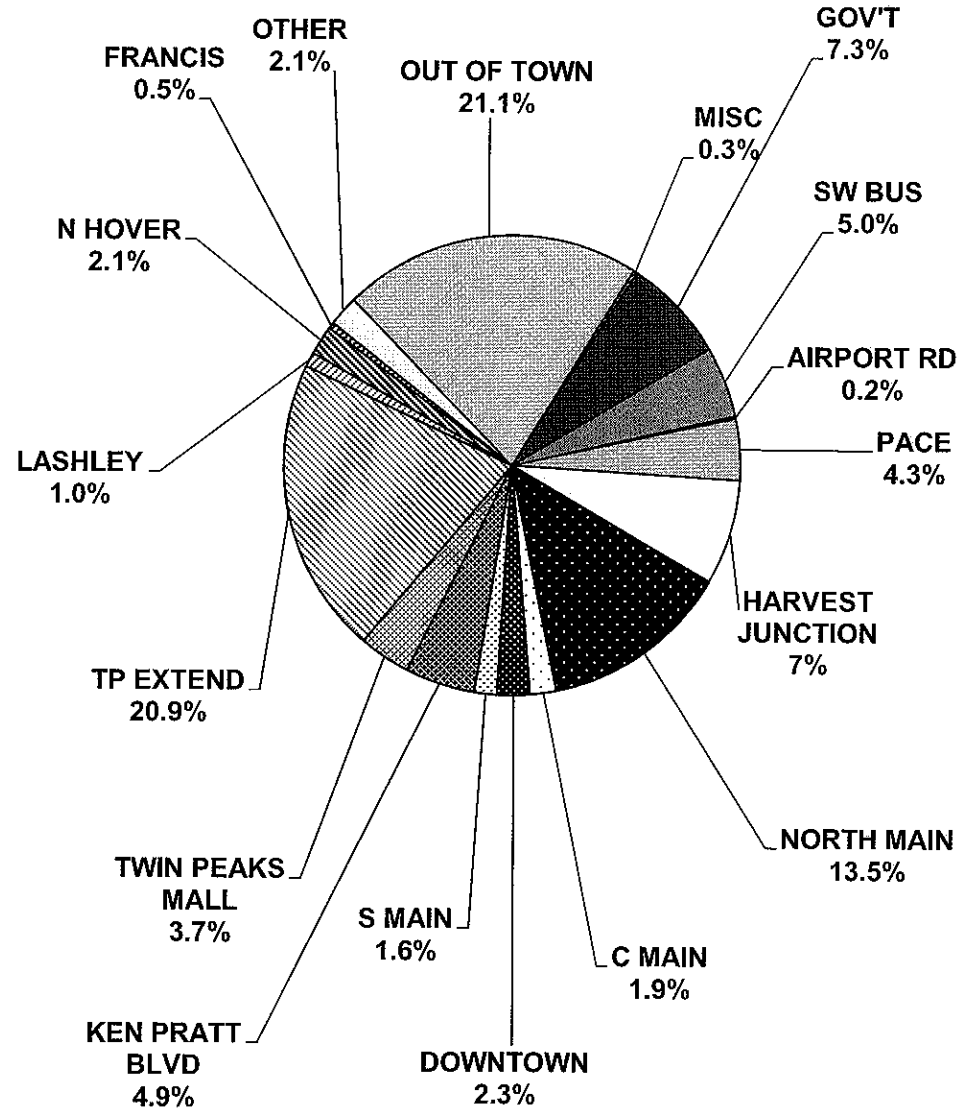
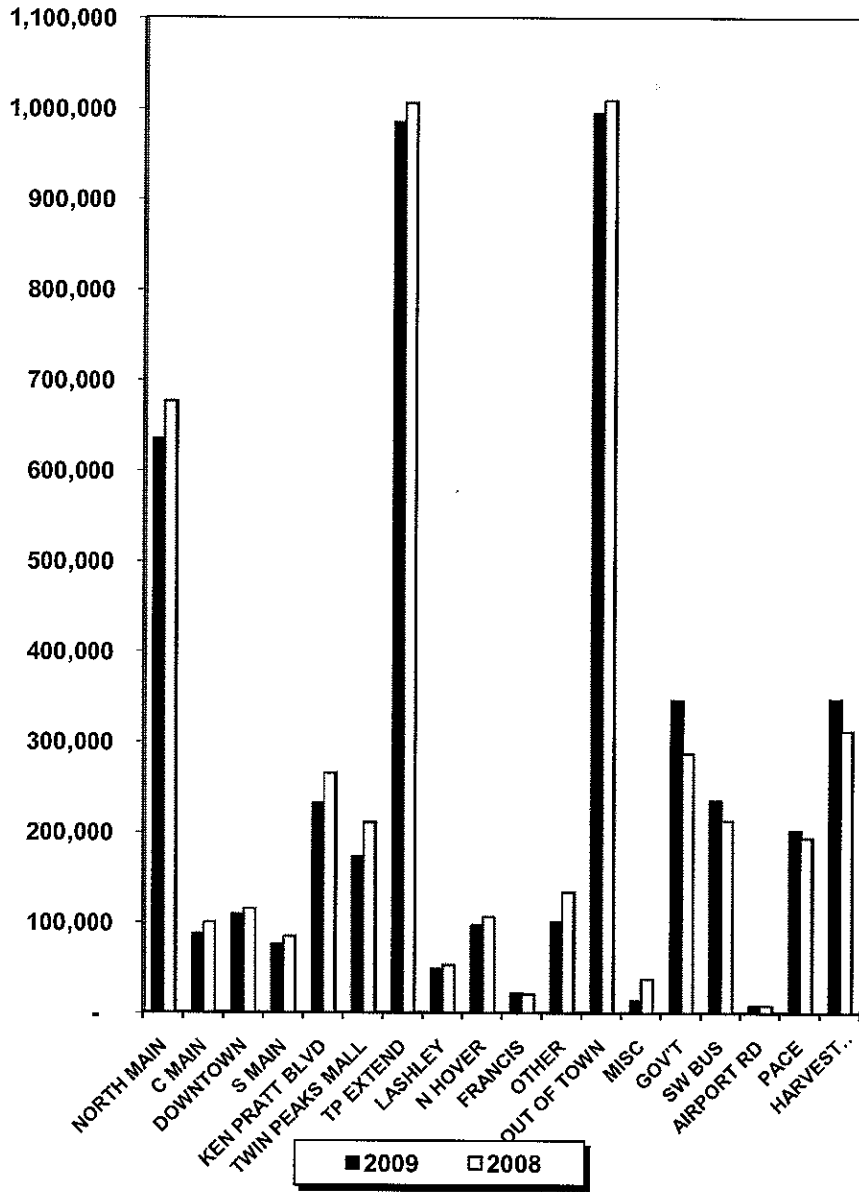
13

December
2009

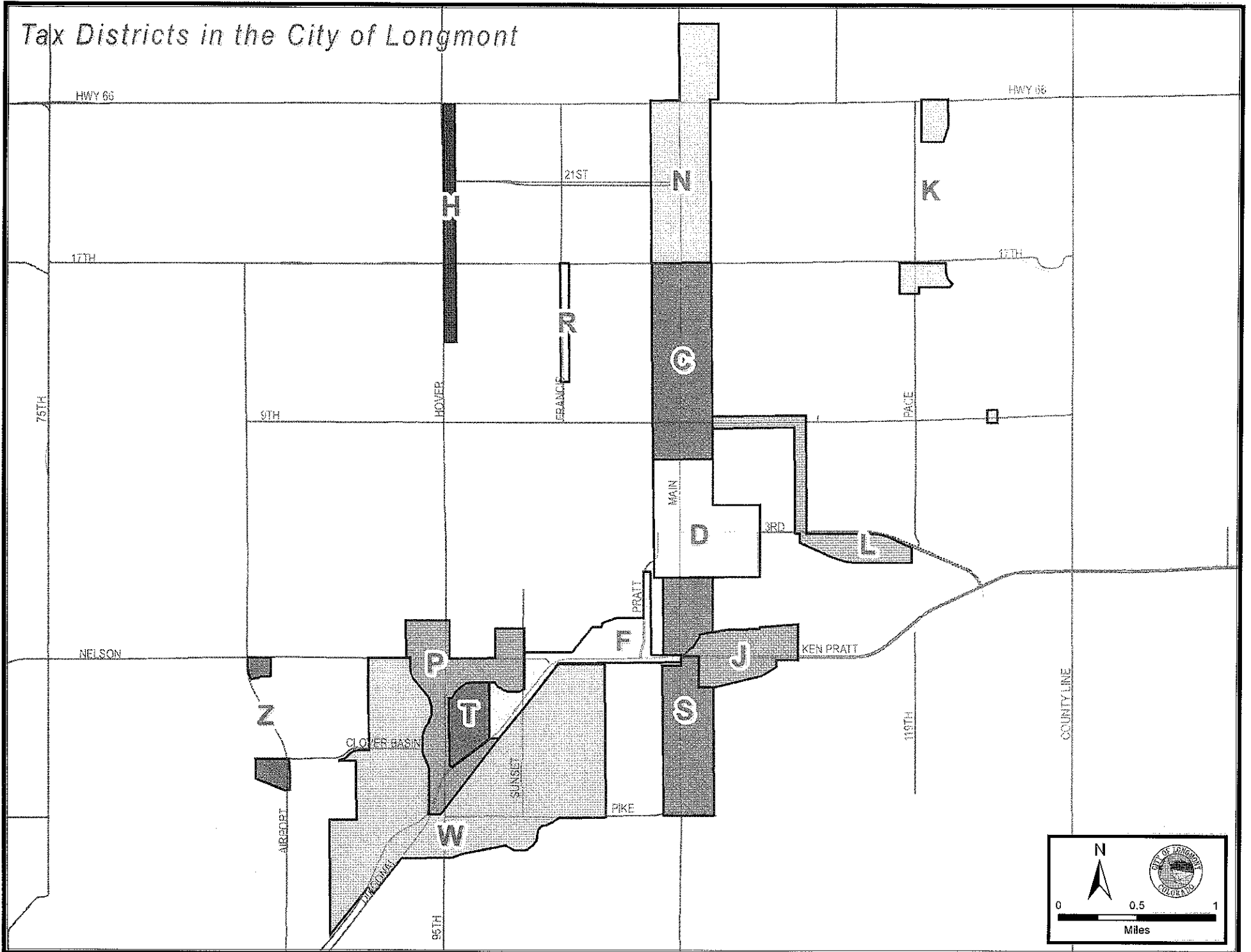
LOCATION		% OF AREA TO TOTAL	December 2009	December 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	15.1%	19,302,261	20,563,785	(6.1) %	191,879,790	195,132,074	(1.7) %
	Total Revenue	13.5%	634,489	676,215	(6.2) %	6,309,766	6,391,095	(1.3) %
CENTRAL MAIN	Net Taxable Sales	2.1%	2,658,397	3,084,101	(13.8) %	30,131,414	33,660,876	(10.5) %
	Total Revenue	1.9%	87,233	99,726	(12.5) %	982,597	1,086,210	(9.5) %
DOWNTOWN	Net Taxable Sales	2.5%	3,232,134	3,357,459	(3.7) %	33,085,379	35,429,475	(6.6) %
	Total Revenue	2.3%	109,246	114,874	(4.9) %	1,100,938	1,171,555	(6.0) %
SOUTH MAIN	Net Taxable Sales	1.8%	2,289,544	2,563,718	(10.7) %	29,651,039	34,366,740	(13.7) %
	Total Revenue	1.6%	75,971	84,569	(10.2) %	973,883	1,122,419	(13.2) %
KEN PRATT BOULEVARD	Net Taxable Sales	5.4%	6,937,836	8,070,610	(14.0) %	85,996,011	92,314,582	(6.8) %
	Total Revenue	4.9%	231,744	264,738	(12.5) %	2,843,373	3,032,672	(6.2) %
TWIN PEAKS MALL	Net Taxable Sales	4.0%	5,119,514	6,258,951	(18.2) %	37,393,146	46,026,902	(18.8) %
	Total Revenue	3.7%	172,427	210,355	(18.0) %	1,277,449	1,550,278	(17.6) %
TW PKS SQ EXTENDED	Net Taxable Sales	23.3%	29,737,683	30,673,314	(3.1) %	237,832,310	252,193,554	(5.7) %
	Total Revenue	20.9%	984,841	1,006,178	(2.1) %	7,988,394	8,267,417	(3.4) %
LASHLEY	Net Taxable Sales	0.9%	1,206,675	1,288,442	(6.3) %	17,270,293	18,672,335	(7.5) %
	Total Revenue	1.0%	48,464	52,599	(7.9) %	664,174	846,537	(21.5) %
NORTH HOVER	Net Taxable Sales	2.3%	2,989,063	3,240,047	(7.7) %	32,263,879	33,515,719	(3.7) %
	Total Revenue	2.1%	96,831	106,048	(8.7) %	1,065,624	1,090,926	(2.3) %
FRANCIS	Net Taxable Sales	0.5%	635,134	635,178	(0.0) %	7,337,383	7,854,882	(6.6) %
	Total Revenue	0.5%	21,216	20,434	3.8 %	242,296	252,237	(3.9) %
ALL OTHERS	Net Taxable Sales	1.8%	2,305,839	3,088,325	(25.3) %	24,128,886	30,086,108	(19.8) %
	Total Revenue	2.1%	100,603	133,824	(24.8) %	976,475	1,195,627	(18.3) %
OUT OF TOWN	Net Taxable Sales	22.7%	28,987,366	28,148,287	3.0 %	216,117,946	234,777,360	(7.9) %
	Total Revenue	21.1%	994,969	1,009,424	(1.4) %	7,833,675	8,308,220	(5.7) %
MISCELLANEOUS	Net Taxable Sales	0.3%	330,768	981,141	(66.3) %	4,354,459	7,035,245	(38.1) %
	Total Revenue	0.3%	14,015	37,572	(62.7) %	170,284	213,437	(20.2) %
CITY, BLDR CO	Net Taxable Sales	2.4%	3,042,450	2,781,023	9.4 %	36,146,284	35,188,114	2.7 %
	Total Revenue	7.3%	346,023	286,596	20.7 %	3,827,787	4,730,667	(19.1) %
SW BUSINESS	Net Taxable Sales	1.5%	1,917,019	1,918,977	(0.1) %	23,151,247	25,894,272	(10.6) %
	Total Revenue	5.0%	235,278	212,711	10.6 %	2,223,943	2,770,959	(19.7) %
AIRPORT ROAD	Net Taxable Sales	0.2%	225,141	212,629	5.9 %	2,811,525	2,671,687	5.2 %
	Total Revenue	0.2%	8,155	7,782	4.8 %	92,865	87,751	5.8 %
PACE	Net Taxable Sales	4.8%	6,171,997	5,878,521	5.0 %	44,336,017	44,234,531	0.2 %
	Total Revenue	4.3%	202,417	193,822	4.4 %	1,452,352	1,449,480	0.2 %
HARVEST JUNCTION	Net Taxable Sales	8.3%	10,533,268	9,480,414	11.1 %	80,283,881	77,869,061	3.1 %
	Total Revenue	7.4%	347,717	311,795	11.5 %	2,659,131	2,545,158	4.5 %
TOTALS	Net Taxable Sales	100.0%	127,622,089	132,224,922	(3.5) %	1,134,170,889	1,206,923,517	(6.0) %
	Total Revenue	100.0%	4,711,639	4,829,262	(2.4) %	42,685,006	46,112,645	(7.4) %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
December
2009



Tax Districts in the City of Longmont



NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	D 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	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	F 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	T Business on the TWIN PEAKS MALL Complex.
TW PKS SQ EXTENDED	P 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	L 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	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	R 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	W 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	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	K Business generally located on PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

LODGERS TAX
December
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	22,434	(19.2) %	27,751	212,830	(23.6) %	278,663
November	18,151	21.8 %	14,907	230,981	(21.3) %	293,570
December	13,546	(5.3) %	14,307	244,527	(20.6) %	307,877
Total	\$ 244,527	(20.6) %	\$ 307,877			