

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

May 2010

SUMMARY

Total Taxes this Month:	\$	4,061,142
Compared to Last Year:		3,456,563
Percentage change:		17.5 %

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http://ci.longmont.co.us/finance/sales_tax

SALES AND USE TAX SUMMARY CITY OF LONGMONT

May 2010

Overview

Month of May : Total Sales and Use Tax for the month of May increased by 17.5% compared to last year. The Sales Tax component increased by 2.1% while the Use Tax component increased by 147.5%. One large Use Tax payment from building permits is primarily responsible for the large increase in May's Use Tax. Adjusting for this extraordinary amount, normalized overall tax increase would be 6.9% and the normalized Use Tax component would be 47.8%.

Year to Date: Total Sales and Use Tax through May increased by 3.5% for 2010. The Sales Tax component increased by 0.9% and the Use tax component increased by 22.4%. Normalizing for the anomaly explained above, the YTD total tax would be 1.4%, and the YTD Use tax would be 5.3%.

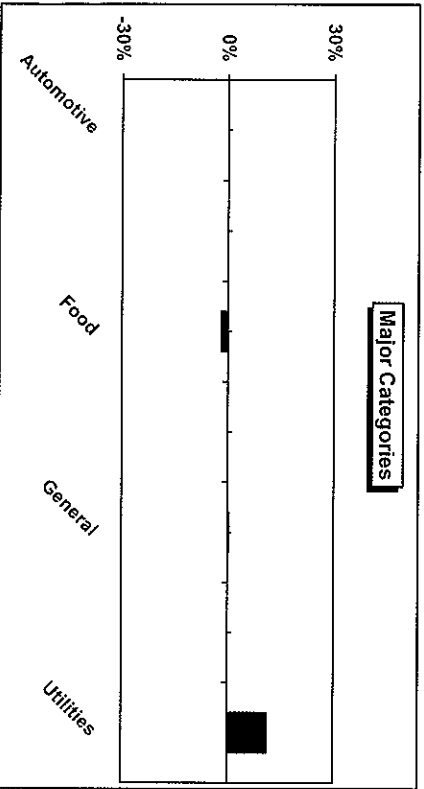
Important note in understanding year-to-year comparative basis within this report:

Pages 5 through 9 show changes from 2009 to 2010 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 2009-2010 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.

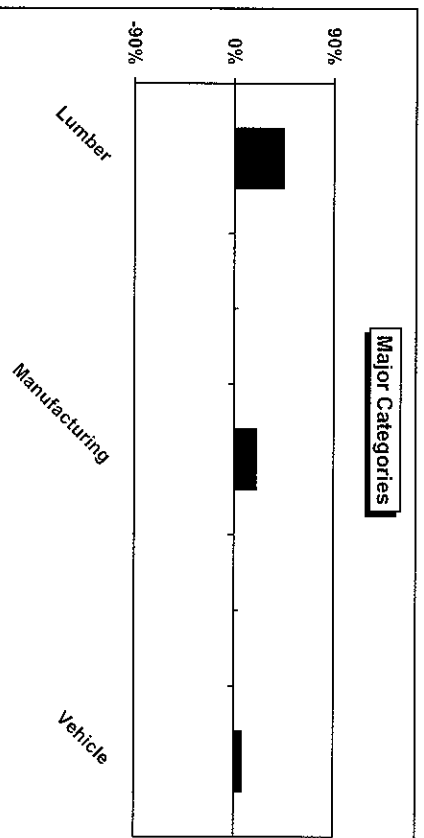
Sales Tax Activity

The Automotive, General, and Utilities categories showed increases of 2%, .5%, and 11.3% respectively, while the Food category showed a decrease of 1.9%.



Use Tax Activity

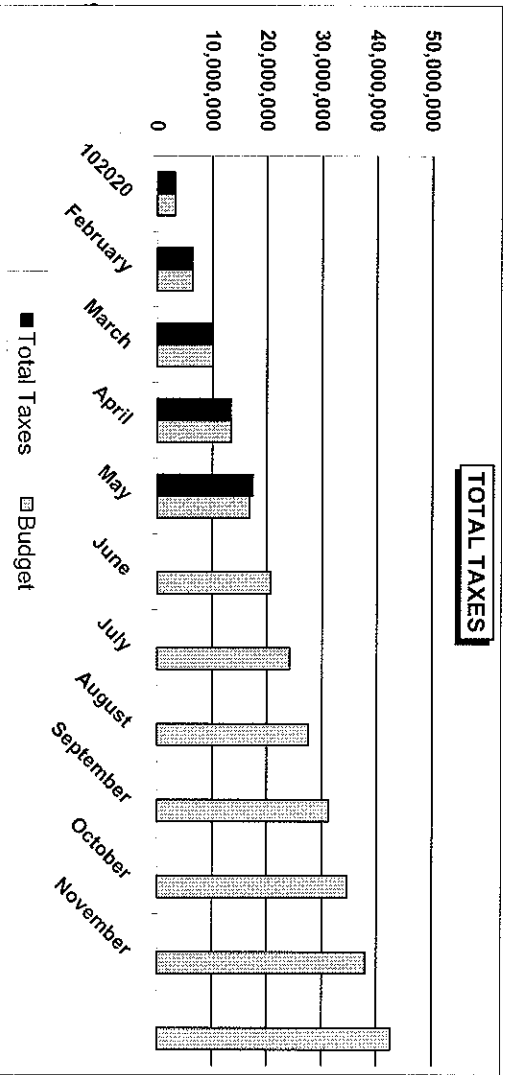
The Lumber, Manufacturing and Vehicle categories showed an increase of 44.8%, 19.9% and 7.6%.



SALES & USE TAX - BUDGET TO ACTUAL

May
2010

	Sales & Use		Cumulative		Sales Tax		Use Tax		Total	
	2010	BUDGET	2010	BUDGET	2010	ACTUAL	2010	ACTUAL	2010	ACTUAL
February	102020	3,202,146	3,202,146	3,202,146	7.5	2,817,643	341,098	3,158,741		
March		3,149,506	6,351,652	6,351,652	14.9	2,718,863	437,462	3,156,325		
April		3,761,057	10,112,709	10,112,709	23.8	3,238,139	484,023	3,722,162		
May		3,292,470	13,405,179	13,405,179	31.5	2,867,191	476,993	3,344,183		
June		3,436,066	16,841,245	16,841,245	39.6	3,151,032	910,110	4,061,142		
July		3,851,859	20,693,103	20,693,103	48.7	-	-	-		
August		3,430,347	24,123,450	24,123,450	56.7	-	-	-		
September		3,458,659	27,582,109	27,582,109	64.9	-	-	-		
October		3,699,771	31,281,880	31,281,880	73.6	-	-	-		
November		3,374,675	34,656,554	34,656,554	81.5	-	-	-		
		3,313,682	37,970,236	37,970,236	89.3	-	-	-		
		4,552,632	42,522,868	42,522,868	100.0	-	-	-		
Total		\$ 42,522,868				\$ 14,792,868	2,649,685	17,442,553		



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

Revenue Growth Per Fund / Current Year to Previous Year May 2010

	2009 YTD	2009 YTD	2009 YTD	2010 YTD	2010 YTD	2010 YTD	Sales Tax			% Change needed to reach budget	
	Sales Tax	Use Tax	Total	Sales Tax	Use Tax	Total	% Change 2009 - 2010	Use Tax % Change 2009 - 2010	Total % Change 2009 - 2010		
General Fund	8,935,392	57,456	8,992,849	9,033,812	114,402	9,148,214	1.1%	99.1%	1.7%	0.79%	
PIF Fund	-	1,294,452	1,294,452	-	1,503,727	1,503,727	n/a	16.2%	16.2%	-8.40%	
Other Funds	5,696,314	861,842	6,558,156	5,759,056	1,031,557	6,790,613	1.1%	19.7%	3.5%	-0.38%	
All Funds Total	14,631,706	2,213,750	16,845,456	14,792,868	2,649,665	17,442,533	1.1%	19.7%	3.5%	-0.38%	
				Budgeted Increase				0.42%	-5.62%	-0.38%	

General Fund
 For 2009, 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 4.25% of the use tax to the General Fund. The 2010 allocation of use tax to the General Fund Changed to 7.07%. This is intended to limit the impact that the volatile use tax could have on the General Fund. The result after five months is that the General Fund share of revenue from sales and use tax is up by 1.7%. The increase necessary to reach the 2010 budget is 0.79%.

Public Improvement Fund
 For 2009 the City's financial policy allocated 95.75% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2010 the allocation changed to 92.93%. After five months, the PIF is up by 16.2%, which is above the 8.4% decrease 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. If these funds have decreases in excess of 0.38%, they will not meet budget.

SALES AND USE TAX

May

2010

ACCOUNT GROUPS	May 2010	May 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
GRAND TOTALS						
Active Accounts	7,618	7,262	356	7,618	7,262	356
Net Taxable Sales	96,577,654	94,014,384	2.7 %	456,174,336	448,284,093	1.8 %
Net Sales Tax	3,116,158	3,052,763	2.1 %	14,620,391	14,483,052	0.9 %
Delinquent Sales Tax	31,198	8,871	-	135,947	95,529	-
Use Tax	910,109	367,710	147.5 %	2,622,677	2,142,174	22.4 %
Delinquent Use Tax	0	22,420	-	27,009	72,253	-
Other Revenue*	3,677	4,799	-	36,529	52,448	-
Total Revenue	4,061,142	3,456,563	17.5 %	17,442,553	16,845,456	3.5 %

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

May

2010

ACCOUNT GROUPS

May
2010

May
2009

INC
(DEC)

YTD
2010

YTD
2009

INC
(DEC)

01000 Apparel

Active Accounts	93	93	0	93	93	0
Net Taxable Sales	1,743,780	1,898,729	(8.2) %	8,275,334	8,660,432	(4.4) %
Net Sales Tax	56,643	61,595	(8.0) %	265,875	278,695	(4.6) %
Delinquent Sales Tax	0	0	-	2,812	2,091	-
Use Tax	119	739	(83.9) %	607	3,099	(80.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	226	18	-	469	888	-
Total Revenue	56,988	62,352	(8.6) %	269,763	284,773	(5.3) %
% of Total Revenue	1.4 %	1.8 %	(0.4) %	1.5 %	1.7 %	(0.2) %

02000 Automotive

Active Accounts	291	305	(14)	291	305	(14)
Net Taxable Sales	7,242,089	7,696,077	(5.9) %	37,070,891	34,416,680	7.7 %
Net Sales Tax	229,676	247,835	(7.3) %	1,105,190	1,103,376	0.2 %
Delinquent Sales Tax	5,910	2,308	-	12,298	10,505	-
Use Tax	1,333	1,462	(8.8) %	5,125	7,708	(33.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	361	658	-	1,013	5,749	-
Total Revenue	237,280	252,263	(5.9) %	1,123,626	1,127,338	(0.3) %
% of Total Revenue	5.8 %	7.3 %	(1.5) %	6.4 %	6.7 %	(0.3) %

03000 Food

Active Accounts	377	372	5	377	372	5
Net Taxable Sales	31,567,845	31,171,591	1.3 %	145,106,406	147,098,836	(1.4) %
Net Sales Tax	1,012,709	1,013,577	(0.1) %	4,666,304	4,758,324	(1.9) %
Delinquent Sales Tax	16,478	2,627	-	62,779	35,479	-
Use Tax	9,685	7,053	37.3 %	61,485	42,329	45.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	509	2,363	-	12,764	13,938	-
Total Revenue	1,039,381	1,025,620	1.3 %	4,803,333	4,850,070	(1.0) %
% of Total Revenue	25.6 %	29.7 %	(4.1) %	27.5 %	28.8 %	(1.3) %

SALES AND USE TAX

May

2010

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ACCOUNT GROUPS

May
2010

May
2009

INC
(DEC)

YTD
2010

YTD
2009

INC
(DEC)

04000 Home Furnishings

Active Accounts	221	204	17	221	204	17
Net Taxable Sales	2,971,345	3,182,573	(6.6) %	16,040,577	16,491,682	(2.7) %
Net Sales Tax	96,417	100,752	(4.3) %	518,091	528,619	(2.0) %
Delinquent Sales Tax	0	2,114	-	1,362	4,900	-
Use Tax	3,219	1,822	76.7 %	6,008	19,254	(68.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	161	0	-	1,169	601	-
Total Revenue	99,797	104,688	(4.7) %	526,630	553,374	(4.8) %
% of Total Revenue	2.5 %	3.0 %	(0.5) %	3.0 %	3.3 %	(0.3) %

05000 General

Active Accounts	468	458	10	468	458	10
Net Taxable Sales	18,997,796	19,546,448	(2.8) %	88,407,028	88,106,404	0.3 %
Net Sales Tax	618,354	637,957	(3.1) %	2,877,771	2,863,341	0.5 %
Delinquent Sales Tax	2,023	508	-	8,757	14,661	-
Use Tax	2,996	2,986	0.3 %	16,317	14,175	15.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	448	306	-	5,857	11,605	-
Total Revenue	623,821	641,757	(2.8) %	2,908,701	2,903,782	0.2 %
% of Total Revenue	15.4 %	18.6 %	(3.2) %	16.7 %	17.2 %	(0.5) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,387,824	1,237,936	12.1 %	5,516,766	5,013,919	10.0 %
Net Sales Tax	45,251	40,390	12.0 %	179,956	163,383	10.1 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	27	26	3.8 %	334	436	(23.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	25	9	-	131	347	-
Total Revenue	45,303	40,425	12.1 %	180,421	164,166	9.9 %
% of Total Revenue	1.1 %	1.2 %	(0.1) %	1.0 %	1.0 %	0.0 %

SALES AND USE TAX

May

2010

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ACCOUNT GROUPS

May
2010

May
2009

INC
(DEC)

YTD
2010

YTD
2009

INC
(DEC)

07000 Lumber

Active Accounts	2,078	1,959	119	2,078	1,959	119
Net Taxable Sales	7,942,110	8,469,899	(6.2) %	29,381,260	31,392,710	(6.4) %
Net Sales Tax	259,118	275,902	(6.1) %	949,138	1,016,363	(6.6) %
Delinquent Sales Tax	0	755	-	2,539	6,046	-
Use Tax	462,677	31,776	1,356.1 %	608,624	420,371	44.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	294	268	-	1,658	1,504	-
Total Revenue	722,089	308,701	133.9 %	1,561,959	1,444,284	8.1 %
% of Total Revenue	17.8 %	8.9 %	8.9 %	9.0 %	8.6 %	0.4 %

08000 Professional

Active Accounts	1,788	1,692	96	1,788	1,692	96
Net Taxable Sales	1,548,887	1,143,116	35.5 %	8,056,871	6,166,497	30.7 %
Net Sales Tax	49,911	36,555	36.5 %	245,527	188,164	30.5 %
Delinquent Sales Tax	0	0	-	13,371	4,522	-
Use Tax	16,326	28,053	(41.8) %	167,719	144,525	16.0 %
Delinquent Use Tax	0	0	-	10,227	3,993	-
Other Revenue	111	0	-	1,635	4,050	-
Total Revenue	66,348	64,608	2.7 %	438,479	345,254	27.0 %
% of Total Revenue	1.6 %	1.9 %	(0.3) %	2.5 %	2.0 %	0.5 %

09000 Public Utility

Active Accounts	270	251	19	270	251	19
Net Taxable Sales	9,861,657	8,939,970	10.3 %	62,353,853	56,041,414	11.3 %
Net Sales Tax	321,979	291,908	10.3 %	2,034,914	1,828,377	11.3 %
Delinquent Sales Tax	0	0	-	0	1,809	-
Use Tax	75,589	11,602	551.5 %	114,302	47,058	142.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	163	-	109	1,679	-
Total Revenue	397,568	303,673	30.9 %	2,149,325	1,878,923	14.4 %
% of Total Revenue	9.8 %	8.8 %	1.0 %	12.3 %	11.2 %	1.1 %

SALES AND USE TAX

May

2010

ACCOUNT GROUPS

May 2010	May 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
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10000 Unclassified

Active Accounts	1,687	1,573	114	1,687	1,573	114
Net Taxable Sales	8,725,265	8,693,865	0.4 %	45,543,344	45,180,663	0.8 %
Net Sales Tax	276,534	281,121	(1.6) %	1,447,025	1,446,895	0.0 %
Delinquent Sales Tax	6,787	559	-	28,827	10,398	-
Use Tax	53,561	44,410	20.6 %	291,404	240,192	21.3 %
Delinquent Use Tax	0	0	-	2,152	15,239	-
Other Revenue	1,522	588	-	6,964	2,732	-
Total Revenue	338,404	326,678	3.6 %	1,776,372	1,715,456	3.6 %
% of Total Revenue	8.3 %	9.5 %	(1.2) %	10.2 %	10.2 %	0.0 %

11200 Home Occupations

Active Accounts	103	97	6	103	97	6
Net Taxable Sales	308,897	339,077	(8.9) %	1,677,944	1,717,072	(2.3) %
Net Sales Tax	9,883	10,862	(9.0) %	47,415	52,410	(9.5) %
Delinquent Sales Tax	0	0	-	3,202	1,250	-
Use Tax	0	0	0.0 %	1	3	(66.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	35	-	2,103	238	-
Total Revenue	9,883	10,897	(9.3) %	52,721	53,901	(2.2) %
% of Total Revenue	0.2 %	0.3 %	(0.1) %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

Active Accounts	222	238	(16)	222	238	(16)
Net Taxable Sales	4,280,159	1,695,103	152.5 %	8,744,062	7,997,784	9.3 %
Net Sales Tax	139,683	54,309	157.2 %	283,185	255,105	11.0 %
Delinquent Sales Tax	0	0	-	0	3,868	-
Use Tax	109,541	95,060	15.2 %	549,784	458,453	19.9 %
Delinquent Use Tax	0	22,420	-	14,630	53,021	-
Other Revenue	20	391	-	2,657	9,117	-
Total Revenue	249,244	172,180	44.8 %	850,256	779,564	9.1 %
% of Total Revenue	6.1 %	5.0 %	1.1 %	4.9 %	4.6 %	0.3 %

00000 Boulder County Vehicle

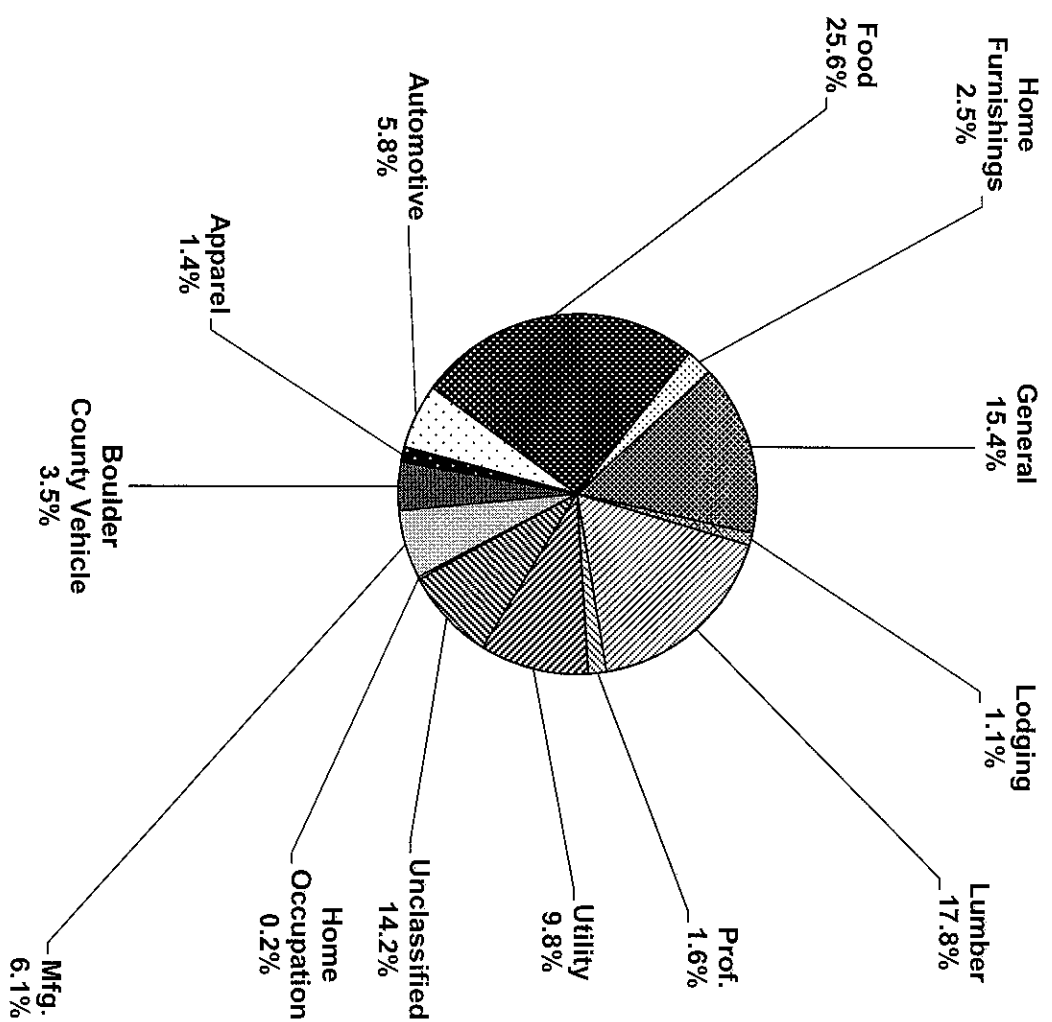
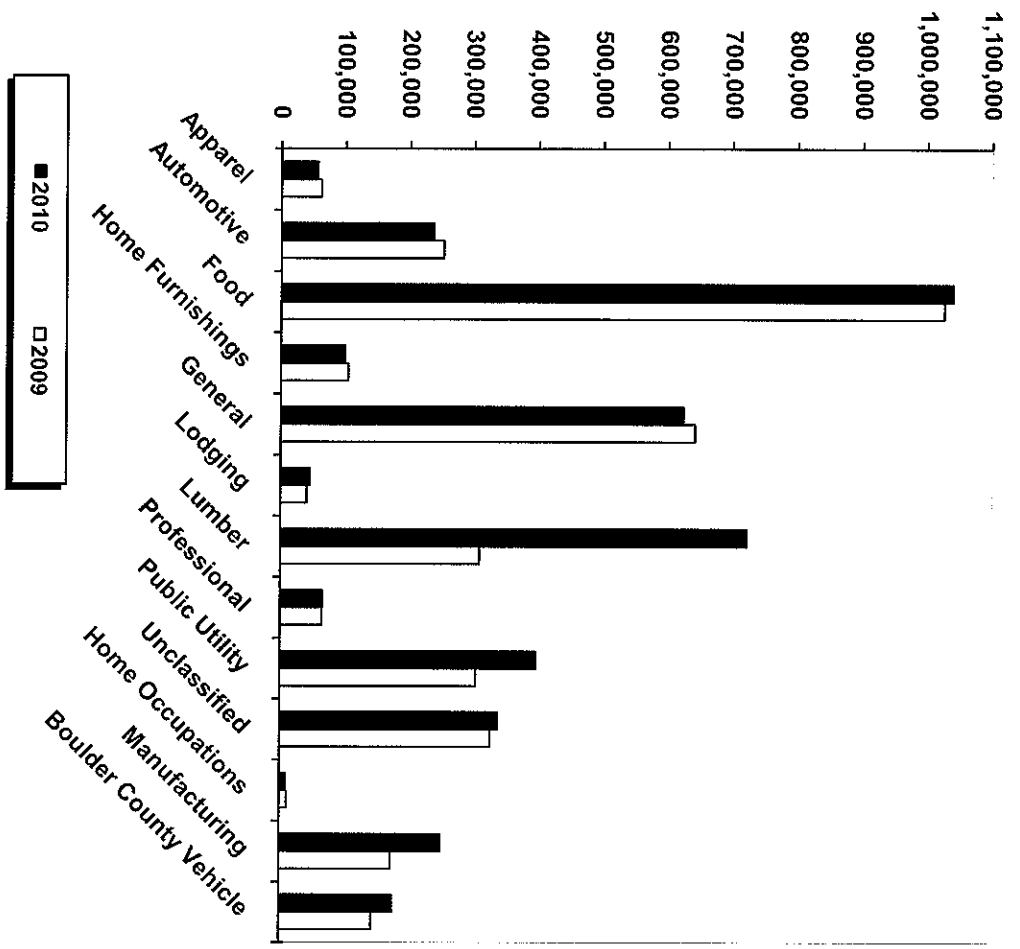
Use Tax	175,036	142,721	22.6 %	800,967	744,571	7.6 %
% of Total Revenue	4.3 %	4.1 %	0.2 %	4.6 %	4.4 %	0.2 %

Net Sales & Use Tax by Industry Type

For The Month Of

May

2010



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

May
2010

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS	May		INCR/ (DECR)	YTD		INCR/ (DECR)	
		2010	2009		2010	2009		
Apparel 01000	93	Net Taxable Sales Total Revenue	1,743,780 56,988	1,898,729 62,352	(8.2) % (8.6) %	8,275,334 269,763	8,660,432 284,773	(4.4) % (5.3) %
Automotive 02000	291	Net Taxable Sales Total Revenue	7,242,089 237,280	7,696,077 252,263	(5.9) % (5.9) %	37,070,891 1,123,626	34,416,680 1,127,338	7.7 % (0.3) %
Food 03000	377	Net Taxable Sales Total Revenue	31,567,845 1,039,381	31,171,591 1,025,620	1.3 % 1.3 %	145,106,406 4,803,333	147,098,836 4,850,070	(1.4) % (1.0) %
Home Furnishings 04000	221	Net Taxable Sales Total Revenue	2,971,345 99,797	3,182,573 104,688	(6.6) % (4.7) %	16,040,577 526,630	16,491,682 553,374	(2.7) % (4.8) %
General 05000	468	Net Taxable Sales Total Revenue	18,997,796 623,821	19,546,448 641,757	(2.8) % (2.8) %	88,407,028 2,908,701	88,106,404 2,903,782	0.3 % 0.2 %
Lodging 06000	19	Net Taxable Sales Total Revenue	1,387,824 45,303	1,237,936 40,425	12.1 % 12.1 %	5,516,766 180,421	5,013,919 164,166	10.0 % 9.9 %
Lumber 07000	2,078	Net Taxable Sales Total Revenue	7,942,110 722,089	8,469,899 308,701	(6.2) % 133.9 %	29,381,260 1,561,959	31,392,710 1,444,284	(6.4) % 8.1 %
Professional 08000	1,788	Net Taxable Sales Total Revenue	1,548,887 66,348	1,143,116 64,608	35.5 % 2.7 %	8,056,871 438,479	6,166,497 345,254	30.7 % 27.0 %
Public Utility 09000	270	Net Taxable Sales Total Revenue	9,861,657 397,568	8,939,970 303,673	10.3 % 30.9 %	62,353,853 2,149,325	56,041,414 1,878,923	11.3 % 14.4 %
Unclassified 10000	1,687	Net Taxable Sales Total Revenue	8,725,265 338,404	8,693,865 326,678	0.4 % 3.6 %	45,543,344 1,776,372	45,180,663 1,715,456	0.8 % 3.6 %
Home Occupations 11200	103	Net Taxable Sales Total Revenue	308,897 9,883	339,077 10,897	(8.9) % (9.3) %	1,677,944 52,721	1,717,072 53,901	(2.3) % (2.2) %
Manufacturing 12000	222	Net Taxable Sales Total Revenue	4,280,159 249,244	1,695,103 172,180	152.5 % 44.8 %	8,744,062 850,256	7,997,784 779,564	9.3 % 9.1 %
Boulder County Vehicle 00000	1	Net Taxable Sales Total Revenue	0 175,036	0 142,721	0.0 % 22.6 %	0 800,967	0 744,571	0.0 % 7.6 %
GRAND TOTALS	7,618	Net Taxable Sales Total Revenue	96,577,654 4,061,142	94,014,384 3,456,563	2.7 % 17.5 %	456,174,336 17,442,553	448,284,093 16,845,456	1.8 % 3.5 %

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	Armway, Aloe Vera, Avon, Shakee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

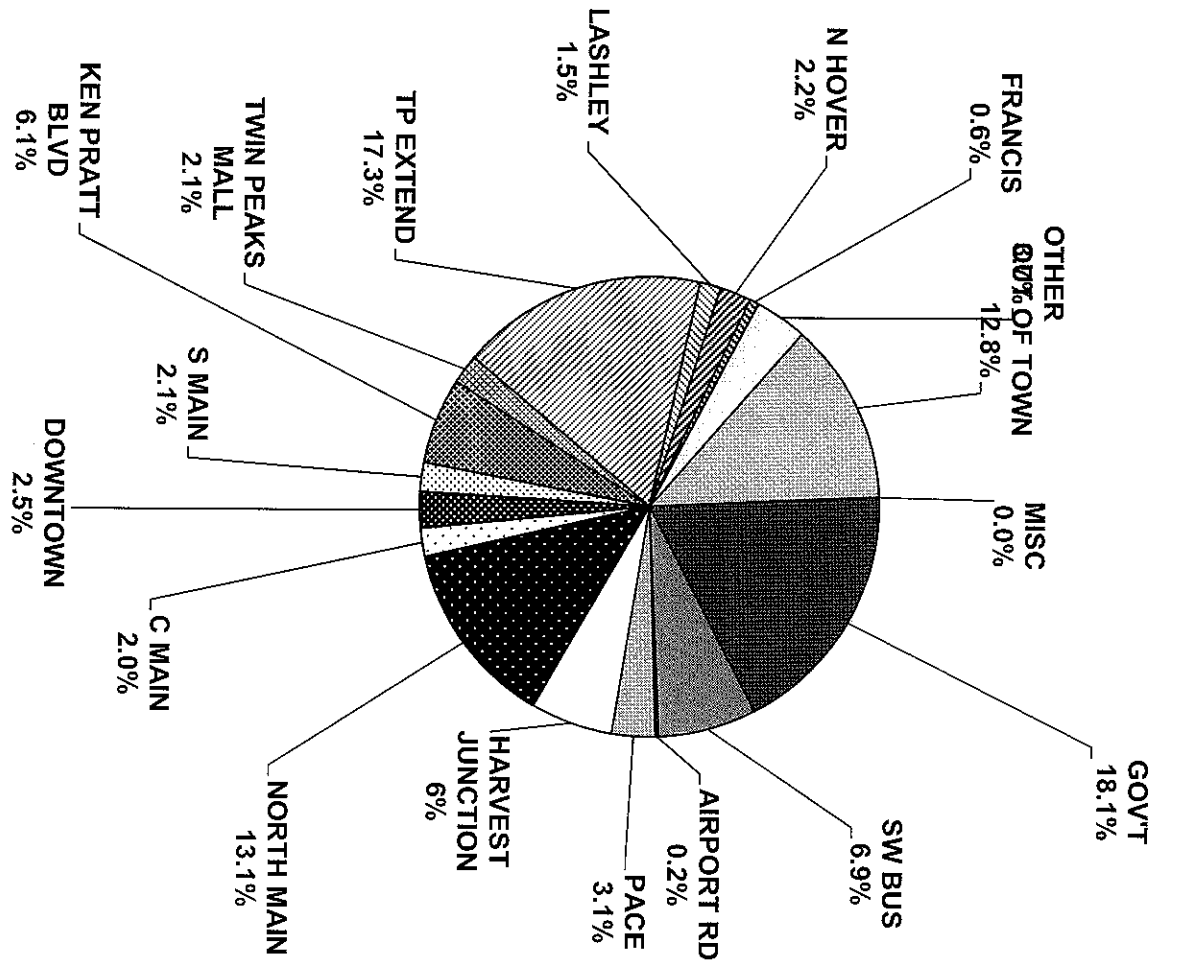
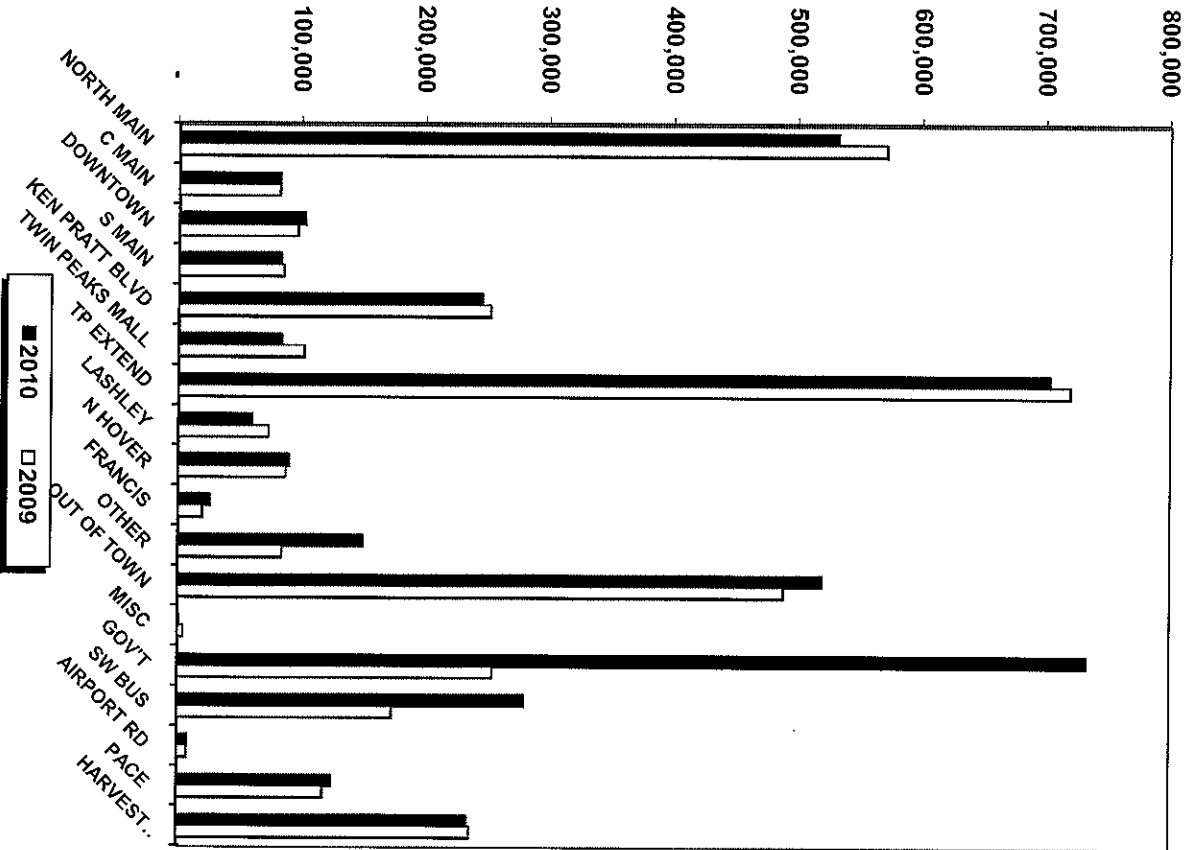
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

May
2010

LOCATION		% OF TOTAL	May	May	INCR/ (DECR)	YTD 2010	YTD 2009	INCR/ (DECR)
			2010	2009				
NORTH MAIN	Net Taxable Sales	16.7%	16,159,322	17,350,890	(6.9) %	72,466,917	77,354,086	(6.3) %
	Total Revenue	13.1%	531,448	570,866	(6.9) %	2,385,237	2,548,311	(6.4) %
CENTRAL MAIN	Net Taxable Sales	2.6%	2,495,159	2,546,661	(2.0) %	11,486,540	12,904,206	(11.0) %
	Total Revenue	2.0%	81,907	81,986	(0.1) %	377,224	418,328	(9.8) %
DOWNTOWN	Net Taxable Sales	3.2%	3,111,562	2,974,406	4.6 %	13,082,068	12,909,111	1.3 %
	Total Revenue	2.5%	102,020	96,879	5.3 %	428,692	427,507	0.3 %
SOUTH MAIN	Net Taxable Sales	2.6%	2,553,038	2,572,411	(0.8) %	12,080,703	12,128,566	(0.4) %
	Total Revenue	2.1%	83,484	85,459	(2.3) %	384,770	396,324	(2.9) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.7%	7,435,191	7,703,601	(3.5) %	34,228,774	34,828,852	(1.7) %
	Total Revenue	6.1%	246,041	252,482	(2.6) %	1,136,516	1,145,357	(0.8) %
TWIN PEAKS MALL	Net Taxable Sales	2.6%	2,511,781	2,959,683	(15.1) %	13,274,245	14,587,955	(9.0) %
	Total Revenue	2.1%	83,961	101,992	(17.7) %	434,401	500,104	(13.1) %
TW PKS SQ EXTENDED	Net Taxable Sales	22.1%	21,326,599	21,267,082	0.3 %	93,223,782	91,691,295	1.7 %
	Total Revenue	17.3%	703,483	719,833	(2.3) %	3,136,865	3,058,066	2.6 %
LASHLEY	Net Taxable Sales	1.7%	1,685,256	1,887,593	(10.7) %	10,202,221	7,066,528	44.4 %
	Total Revenue	1.5%	60,035	73,079	(17.8) %	290,960	270,307	7.6 %
NORTH HOVER	Net Taxable Sales	2.8%	2,717,342	2,668,734	1.8 %	12,938,857	12,488,080	3.6 %
	Total Revenue	2.2%	89,852	87,419	2.8 %	455,265	416,375	9.3 %
FRANCIS	Net Taxable Sales	0.8%	790,586	599,585	31.9 %	3,217,163	2,988,139	7.7 %
	Total Revenue	0.6%	26,094	19,410	34.4 %	106,056	97,728	8.5 %
ALL OTHERS	Net Taxable Sales	2.2%	2,102,368	1,996,804	5.3 %	8,949,233	9,413,703	(4.9) %
	Total Revenue	3.7%	149,470	84,313	77.3 %	409,633	379,055	8.1 %
OUT OF TOWN	Net Taxable Sales	15.3%	14,818,757	13,688,968	8.3 %	89,935,119	87,489,824	2.8 %
	Total Revenue	12.8%	520,528	488,576	6.5 %	3,160,646	3,120,691	1.3 %
MISCELLANEOUS	Net Taxable Sales	0.0%	39,680	126,493	(68.6) %	1,134,536	1,110,812	2.1 %
	Total Revenue	0.0%	1,297	4,542	(71.4) %	39,308	50,859	(22.7) %
CITY, BLDR CO	Net Taxable Sales	3.1%	2,984,959	2,665,281	12.0 %	16,058,737	14,433,020	11.3 %
	Total Revenue	18.1%	733,399	254,399	188.3 %	1,928,644	1,565,602	23.2 %
SW BUSINESS	Net Taxable Sales	4.8%	4,639,396	2,015,484	130.2 %	12,665,625	8,720,450	45.2 %
	Total Revenue	6.9%	280,372	173,214	61.9 %	1,081,615	863,893	25.2 %
AIRPORT ROAD	Net Taxable Sales	0.3%	268,468	227,110	18.2 %	1,072,616	1,178,629	(9.0) %
	Total Revenue	0.2%	8,665	7,643	13.4 %	36,400	38,832	(6.3) %
PACE	Net Taxable Sales	3.9%	3,801,790	3,599,621	5.6 %	17,861,999	16,756,990	6.6 %
	Total Revenue	3.1%	124,517	117,862	5.6 %	586,378	547,450	7.1 %
HARVEST JUNCTION	Net Taxable Sales	7.4%	7,136,400	7,163,977	(0.4) %	32,295,201	30,233,847	6.8 %
	Total Revenue	5.8%	234,569	236,609	(0.9) %	1,063,943	1,000,667	6.3 %
TOTALS	Net Taxable Sales	100.0%	96,577,654	94,014,384	2.7 %	456,174,336	448,284,093	1.8 %
	Total Revenue	100.0%	4,061,142	3,456,563	17.5 %	17,442,553	16,845,456	3.5 %

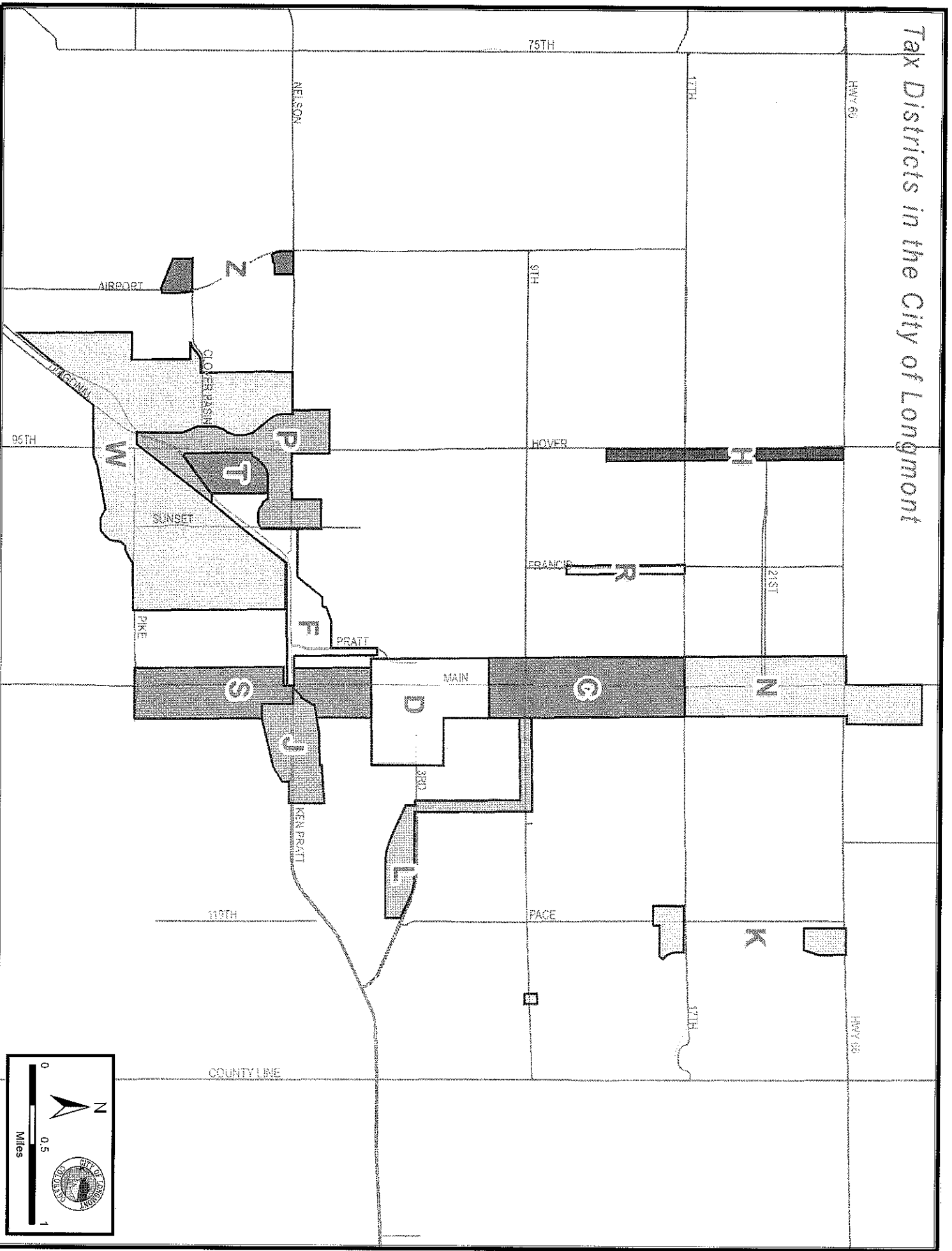
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
May
2010



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.

Tax Districts in the City of Longmont



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Miles

CITY OF LONGMONT
COLORADO

LODGERS TAX May 2010

	2010 MONTHLY	PERCENT CHANGE	2009 MONTHLY	2010 YTD	PERCENT CHANGE	2009 YTD
January	16,641	20.7 %	13,783	16,641	20.7 %	13,783
February	18,392	14.9 %	16,010	35,033	17.6 %	29,793
March	19,555	11.5 %	17,539	54,588	15.3 %	47,332
April	21,176	23.5 %	17,151	75,764	17.5 %	64,482
May	25,870	16.3 %	22,248	101,634	17.2 %	86,731
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 101,634	17.2 %	\$ 86,731			