

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

December 2010

SUMMARY

Total Taxes this Month:	\$	5,050,604
Compared to Last Year:		4,711,639
Percentage change:		7.2 %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

December 2010

Overview

Month of December : Total Sales and Use Tax for the month of December increased by 7.2% compared to last year. The Sales Tax component increased by 4.6% while the Use Tax component increased by 25.0%.

Year to Date: Total Sales and Use Tax **through** December increased by 4.4% for 2010. The Sales Tax component increased by 2.7% and the Use tax component increased by 20.0%.

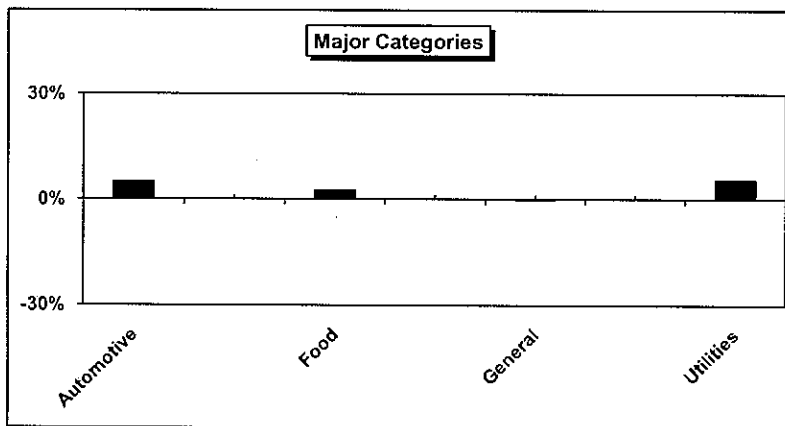
Important note in understanding year-to-year comparative basis within this report:

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.

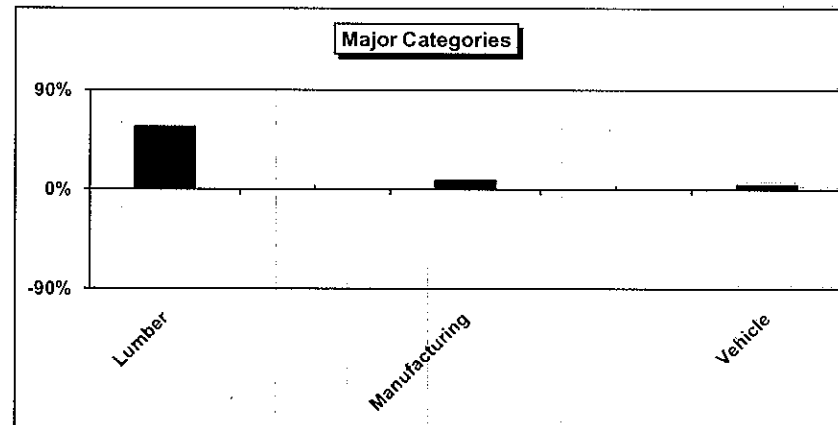
Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 5.0%, 2.6%, and 5.5% respectively, while the *General* category remained flat.



Use Tax Activity

The *Lumber*, *Manufacturing* and *Vehicle* categories showed increases of 56.7%, 8.2% and 4.2%.

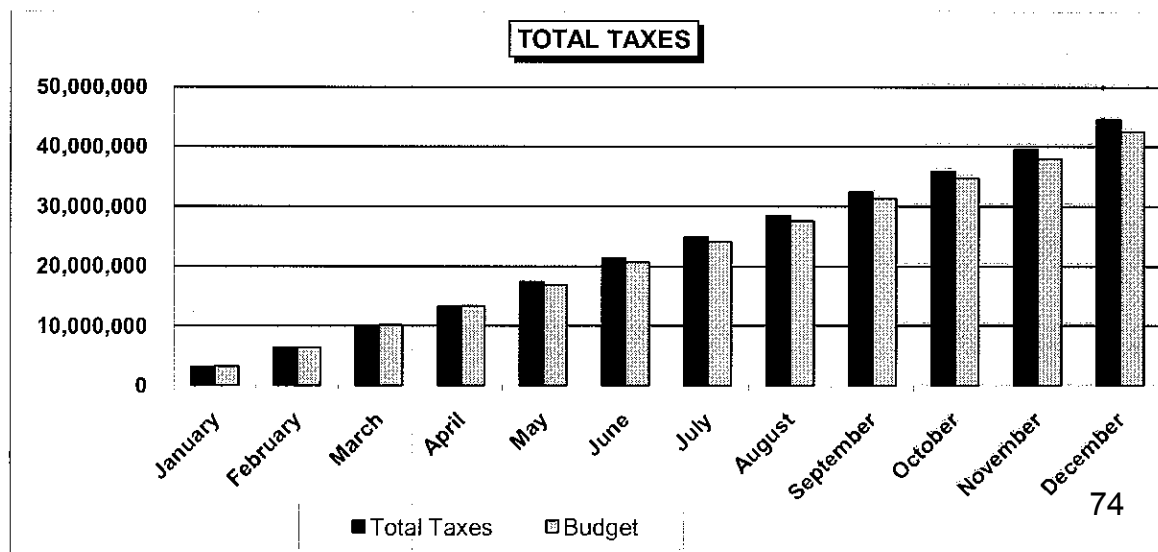


SALES & USE TAX - BUDGET TO ACTUAL

December 2010

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	Sales & Use 2010 BUDGET	Cumulative Sales & Use 2010 BUDGET	Cumulative % of 2010 Budget	Sales Tax 2010 ACTUAL	Use Tax 2010 ACTUAL	Total 2010 ACTUAL
January	3,202,146	3,202,146	7.5	2,817,643	341,098	3,158,741
February	3,149,506	6,351,652	14.9	2,718,863	437,462	3,156,325
March	3,761,057	10,112,709	23.8	3,238,139	484,023	3,722,162
April	3,292,470	13,405,179	31.5	2,867,191	476,993	3,344,183
May	3,436,066	16,841,245	39.6	3,151,032	910,110	4,061,142
June	3,851,859	20,693,103	48.7	3,442,708	480,815	3,923,523
July	3,430,347	24,123,450	56.7	3,057,118	415,912	3,473,029
August	3,458,659	27,582,109	64.9	3,157,511	506,999	3,664,510
September	3,699,771	31,281,880	73.6	3,287,679	604,233	3,891,912
October	3,374,675	34,656,554	81.5	3,006,433	467,711	3,474,145
November	3,313,682	37,970,236	89.3	3,157,864	497,526	3,655,391
December	4,552,632	42,522,868	100.0	4,363,288	687,317	5,050,604
Total	\$ 42,522,868			\$ 38,265,469	6,310,198	44,575,667



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

**Revenue Growth Per Fund / Current Year to Previous Year
December 2010**

	2009 YTD Sales Tax	2009 YTD Use Tax	2009 YTD Total	2010 YTD Sales Tax	2010 YTD Use Tax	2010 YTD Total	Sales Tax % Change 2009 - 2010	Use Tax % Change 2009 - 2010	Total % Change 2009 - 2010	% Change needed to reach budget
General Fund	22,603,882	147,190	22,751,072	23,368,226	272,446	23,640,672	3.4%	85.1%	3.9%	0.79%
PIF Fund	-	3,316,107	3,316,107	-	3,581,110	3,581,110	n/a	8.0%	8.0%	-8.40%
Other Funds	14,409,974	2,207,852	16,617,827	14,897,244	2,456,642	17,353,886	3.4%	11.3%	4.4%	-0.38%
All Funds Total	37,013,856	5,671,150	42,685,006	38,265,469	6,310,199	44,575,668	3.4%	11.3%	4.4%	-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 twelve months is that the General Fund share of revenue from sales and use tax is up by 3.9%. 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 twelve months, the PIF is up by 8.0%, 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 2010, 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, however they currently show an increase of 4.4%.

SALES AND USE TAX

December

2010

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ACCOUNT GROUPS

December
2010

December
2009

INC
(DEC)

YTD
2010

YTD
2009

INC
(DEC)

GRAND TOTALS

Active Accounts	7,819	7,526	293	7,819	7,526	293
Net Taxable Sales	134,347,671	127,622,089	5.3 %	1,175,736,317	1,134,170,889	3.7 %
Net Sales Tax	4,330,143	4,138,655	4.6 %	37,599,548	36,628,172	2.7 %
Delinquent Sales Tax	32,490	20,797	-	546,933	272,033	-
Use Tax	687,316	550,056	25.0 %	6,243,504	5,201,032	20.0 %
Delinquent Use Tax	0	0	-	69,879	471,059	-
Other Revenue*	655	2,131	-	115,802	112,710	-
Total Revenue	5,050,604	4,711,639	7.2 %	44,575,666	42,685,006	4.4 %

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

2010

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ACCOUNT GROUPS

	December 2010	December 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
01000 Apparel						
Active Accounts	92	92	0	92	92	0
Net Taxable Sales	2,977,697	3,006,030	(0.9) %	22,882,925	23,537,350	(2.8) %
Net Sales Tax	95,598	97,316	(1.8) %	736,972	754,116	(2.3) %
Delinquent Sales Tax	1,341	523	-	6,562	8,722	-
Use Tax	623	218	185.8 %	2,276	4,542	(49.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	172	74	-	1,165	1,689	-
Total Revenue	97,734	98,131	(0.4) %	746,975	769,069	(2.9) %
% of Total Revenue	1.9 %	2 %	(0.2) %	1.7 %	1.8 %	(0.1) %

02000 Automotive

Active Accounts	295	301	(6)	295	301	(6)
Net Taxable Sales	7,454,937	6,657,821	12.0 %	92,340,166	85,457,309	8.1 %
Net Sales Tax	242,000	215,893	12.1 %	2,882,725	2,746,307	5.0 %
Delinquent Sales Tax	1,227	1,730	-	36,834	26,387	-
Use Tax	1,406	2,371	(40.7) %	16,493	17,358	(5.0) %
Delinquent Use Tax	0	0	-	3,455	0	-
Other Revenue	0	0	-	5,819	17,371	-
Total Revenue	244,633	219,994	11.2 %	2,945,326	2,807,423	4.9 %
% of Total Revenue	4.8 %	5 %	0.1 %	6.6 %	6.6 %	0.0 %

03000 Food

Active Accounts	399	370	29	399	370	29
Net Taxable Sales	41,975,780	39,175,592	7.1 %	377,480,335	366,879,532	2.9 %
Net Sales Tax	1,337,900	1,264,401	5.8 %	12,151,041	11,848,259	2.6 %
Delinquent Sales Tax	20,602	13,707	-	138,168	110,199	-
Use Tax	11,739	11,616	1.1 %	161,607	101,313	59.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	25,299	29,147	-
Total Revenue	1,370,241	1,289,724	6.2 %	12,476,116	12,088,918	3.2 %
% of Total Revenue	27.1 %	27.4 %	(0.3) %	28.0 %	28.3 %	(0.3) %

SALES AND USE TAX

December

2010

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ACCOUNT GROUPS

	December 2010	December 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	231	213	18	231	213	18
Net Taxable Sales	5,771,552	6,069,953	(4.9) %	41,782,164	43,284,116	(3.5) %
Net Sales Tax	185,373	197,668	(6.2) %	1,343,907	1,400,522	(4.0) %
Delinquent Sales Tax	2,523	0	-	10,700	6,097	-
Use Tax	604	1,228	(50.8) %	15,739	28,789	(45.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	208	432	-	2,826	2,208	-
Total Revenue	188,708	199,328	(5.3) %	1,373,172	1,437,616	(4.5) %
% of Total Revenue	3.7 %	4.2 %	(0.5) %	3.1 %	3.4 %	(0.3) %

05000 General

Active Accounts	474	472	2	474	472	2
Net Taxable Sales	31,059,332	31,337,738	(0.9) %	236,542,722	234,885,614	0.7 %
Net Sales Tax	1,009,845	1,023,521	(1.3) %	7,624,290	7,640,021	(0.2) %
Delinquent Sales Tax	2,704	1,004	-	89,427	25,792	-
Use Tax	71,995	4,352	1,554.2 %	180,701	37,476	382.2 %
Delinquent Use Tax	0	0	-	25,547	0	-
Other Revenue	0	109	-	22,753	17,245	-
Total Revenue	1,084,544	1,028,986	5.4 %	7,942,717	7,720,534	2.9 %
% of Total Revenue	21.5 %	21.8 %	(0.3) %	17.8 %	18.1 %	(0.3) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	835,403	799,222	4.5 %	14,374,781	13,705,958	4.9 %
Net Sales Tax	27,166	25,990	4.5 %	468,752	446,855	4.9 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	691	29	2,282.8 %	3,912	953	310.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	54	0	-	367	601	-
Total Revenue	27,911	26,019	7.3 %	473,031	448,409	5.5 %
% of Total Revenue	0.6 %	0.6 %	0.0 %	1.1 %	1.1 %	0.0 %

SALES AND USE TAX

December

2010

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ACCOUNT GROUPS

	December 2010	December 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
07000 Lumber						
Active Accounts	2,166	2,048	118	2,166	2,048	118
Net Taxable Sales	7,030,199	5,737,336	22.5 %	81,203,123	77,003,239	5.5 %
Net Sales Tax	226,291	185,911	21.7 %	2,494,164	2,499,796	(0.2) %
Delinquent Sales Tax	0	0	-	126,368	8,448	-
Use Tax	86,158	78,097	10.3 %	1,107,275	706,506	56.7 %
Delinquent Use Tax	0	0	-	4,993	0	-
Other Revenue	0	0	-	28,523	2,348	-
Total Revenue	312,449	264,008	18.3 %	3,761,323	3,217,098	16.9 %
% of Total Revenue	6.2 %	5.6 %	0.6 %	8.4 %	7.5 %	0.9 %
08000 Professional						
Active Accounts	1,833	1,777	56	1,833	1,777	56
Net Taxable Sales	3,003,694	2,895,906	3.7 %	21,014,057	18,425,009	14.1 %
Net Sales Tax	93,831	92,398	1.6 %	649,984	579,040	12.3 %
Delinquent Sales Tax	2,479	886	-	23,860	8,390	-
Use Tax	135,924	64,861	109.6 %	554,226	483,147	14.7 %
Delinquent Use Tax	0	0	-	12,991	76,117	-
Other Revenue	0	617	-	5,051	8,547	-
Total Revenue	232,234	158,762	46.3 %	1,246,112	1,155,241	7.9 %
% of Total Revenue	4.6 %	3.4 %	1.2 %	2.8 %	2.7 %	0.1 %
09000 Public Utility						
Active Accounts	280	258	22	280	258	22
Net Taxable Sales	12,904,267	14,136,066	(8.7) %	135,798,163	129,084,790	5.2 %
Net Sales Tax	421,444	461,890	(8.8) %	4,429,326	4,197,032	5.5 %
Delinquent Sales Tax	0	0	-	3,456	17,047	-
Use Tax	11,402	6,996	63.0 %	174,812	106,773	63.7 %
Delinquent Use Tax	0	0	-	0	1,901	-
Other Revenue	18	2	-	3,693	4,807	-
Total Revenue	432,864	468,888	(7.7) %	4,611,287	4,327,560	6.6 %
% of Total Revenue	8.6 %	10.0 %	(1.4) %	10.3 %	10.1 %	0.2 %

SALES AND USE TAX

December

2010

ACCOUNT GROUPS

10000 Unclassified

	December 2010	December 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
Active Accounts	1,710	1,639	71	1,710	1,639	71
Net Taxable Sales	19,969,814	13,572,618	47.1 %	130,600,105	115,105,190	13.5 %
Net Sales Tax	646,999	436,758	48.1 %	4,125,340	3,660,601	12.7 %
Delinquent Sales Tax	1,614	2,947	-	107,735	54,784	-
Use Tax	72,007	54,346	32.5 %	641,203	509,880	25.8 %
Delinquent Use Tax	0	0	-	2,152	16,805	-
Other Revenue	188	897	-	14,042	11,833	-
Total Revenue	720,808	494,948	45.6 %	4,890,472	4,253,903	15.0 %
% of Total Revenue	14.3 %	10.5 %	3.8 %	11.0 %	10.0 %	1.0 %

11200 Home Occupations

Active Accounts	101	106	(5)	101	106	(5)
Net Taxable Sales	382,043	518,553	(26.3) %	4,188,001	4,378,679	(4.4) %
Net Sales Tax	12,180	16,627	(26.7) %	126,962	137,435	(7.6) %
Delinquent Sales Tax	0	0	-	3,823	1,250	-
Use Tax	0	0	0.0 %	28	9	211.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	15	0	-	2,394	451	-
Total Revenue	12,195	16,627	(26.7) %	133,207	139,145	(4.3) %
% of Total Revenue	0.2 %	0.4 %	(0.2) %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

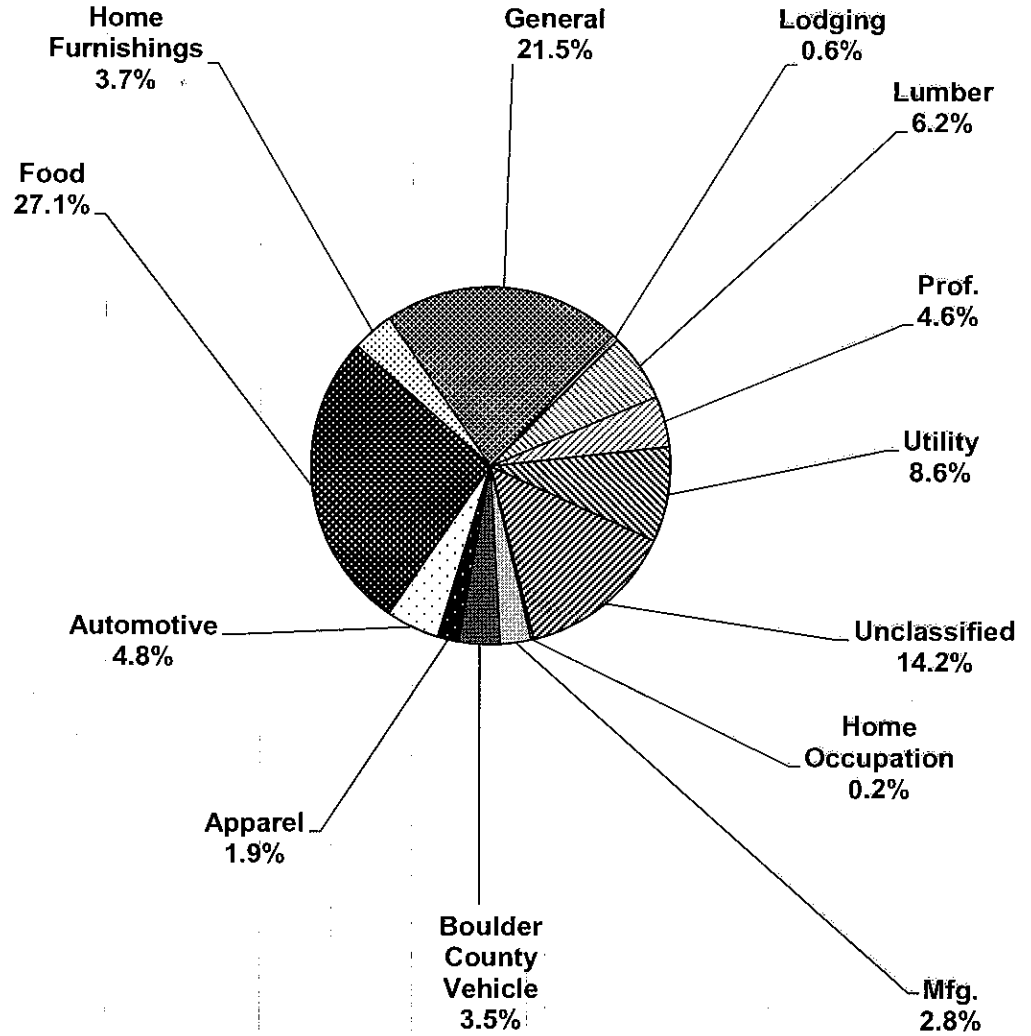
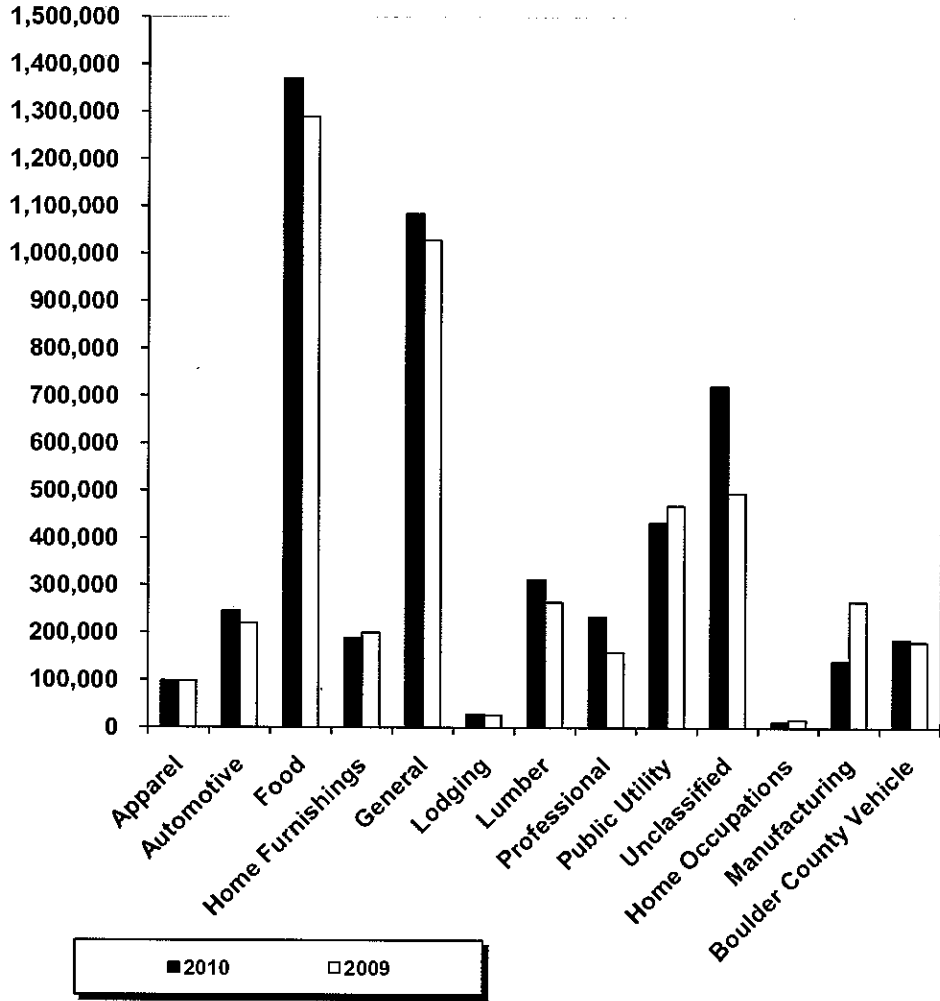
Active Accounts	218	230	(12)	218	230	(12)
Net Taxable Sales	982,953	3,715,254	(73.5) %	17,529,775	22,424,103	(21.8) %
Net Sales Tax	31,516	120,282	(73.8) %	566,085	718,188	(21.2) %
Delinquent Sales Tax	0	0	-	0	4,917	-
Use Tax	108,692	145,086	(25.1) %	1,244,603	1,150,339	8.2 %
Delinquent Use Tax	0	0	-	20,741	376,236	-
Other Revenue	0	0	-	3,870	16,463	-
Total Revenue	140,208	265,368	(47.2) %	1,835,299	2,266,143	(19.0) %
% of Total Revenue	2.8 %	5.6 %	(2.8) %	4.1 %	5.3 %	(1.2) %

00000 Boulder County Vehicle

Use Tax	186,075	180,856	2.9 %	2,140,629	2,053,947	4.2 %
% of Total Revenue	3.7 %	3.8 %	(0.1) %	4.8 %	4.8 %	0.0 %

Net Sales & Use Tax by Industry Type

For The Month Of
December
2010



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		December 2010		INCR/ (DECR)	YTD 2010	YTD 2009	INCR/ (DECR)
			December 2010	December 2009				
Apparel 01000	92	Net Taxable Sales	2,977,697	3,006,030	(0.9) %	22,882,925	23,537,350	(2.8) %
		Total Revenue	97,734	98,131	(0.4) %	746,975	769,069	(2.9) %
Automotive 02000	295	Net Taxable Sales	7,454,937	6,657,821	12.0 %	92,340,166	85,457,309	8.1 %
		Total Revenue	244,633	219,994	11.2 %	2,945,326	2,807,423	4.9 %
Food 03000	399	Net Taxable Sales	41,975,780	39,175,592	7.1 %	377,480,335	366,879,532	2.9 %
		Total Revenue	1,370,241	1,289,724	6.2 %	12,476,116	12,088,918	3.2 %
Home Furnishings 04000	231	Net Taxable Sales	5,771,552	6,069,953	(4.9) %	41,782,164	43,284,116	(3.5) %
		Total Revenue	188,708	199,328	(5.3) %	1,373,172	1,437,616	(4.5) %
General 05000	474	Net Taxable Sales	31,059,332	31,337,738	(0.9) %	236,542,722	234,885,614	0.7 %
		Total Revenue	1,084,544	1,028,986	5.4 %	7,942,717	7,720,534	2.9 %
Lodging 06000	19	Net Taxable Sales	835,403	799,222	4.5 %	14,374,781	13,705,958	4.9 %
		Total Revenue	27,911	26,019	7.3 %	473,031	448,409	5.5 %
Lumber 07000	2,166	Net Taxable Sales	7,030,199	5,737,336	22.5 %	81,203,123	77,003,239	5.5 %
		Total Revenue	312,449	264,008	18.3 %	3,761,323	3,217,098	16.9 %
Professional 08000	1,833	Net Taxable Sales	3,003,694	2,895,906	3.7 %	21,014,057	18,425,009	14.1 %
		Total Revenue	232,234	158,762	46.3 %	1,246,112	1,155,241	7.9 %
Public Utility 09000	280	Net Taxable Sales	12,904,267	14,136,066	(8.7) %	135,798,163	129,084,790	5.2 %
		Total Revenue	432,864	468,888	(7.7) %	4,611,287	4,327,560	6.6 %
Unclassified 10000	1,710	Net Taxable Sales	19,969,814	13,572,618	47.1 %	130,600,105	115,105,190	13.5 %
		Total Revenue	720,808	494,948	45.6 %	4,890,472	4,253,903	15.0 %
Home Occupations 11200	101	Net Taxable Sales	382,043	518,553	(26.3) %	4,188,001	4,378,679	(4.4) %
		Total Revenue	12,195	16,627	(26.7) %	133,207	139,145	(4.3) %
Manufacturing 12000	218	Net Taxable Sales	982,953	3,715,254	(73.5) %	17,529,775	22,424,103	(21.8) %
		Total Revenue	140,208	265,368	(47.2) %	1,835,299	2,266,143	(19.0) %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	186,075	180,856	2.9 %	2,140,629	2,053,947	4.2 %
GRAND TOTALS								
	7,819	Net Taxable Sales	134,347,671	127,622,089	5.3 %	1,175,736,317	1,134,170,889	3.7 %
		Total Revenue	5,050,604	4,711,639	7.2 %	44,575,666	42,685,006	4.4 %

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.

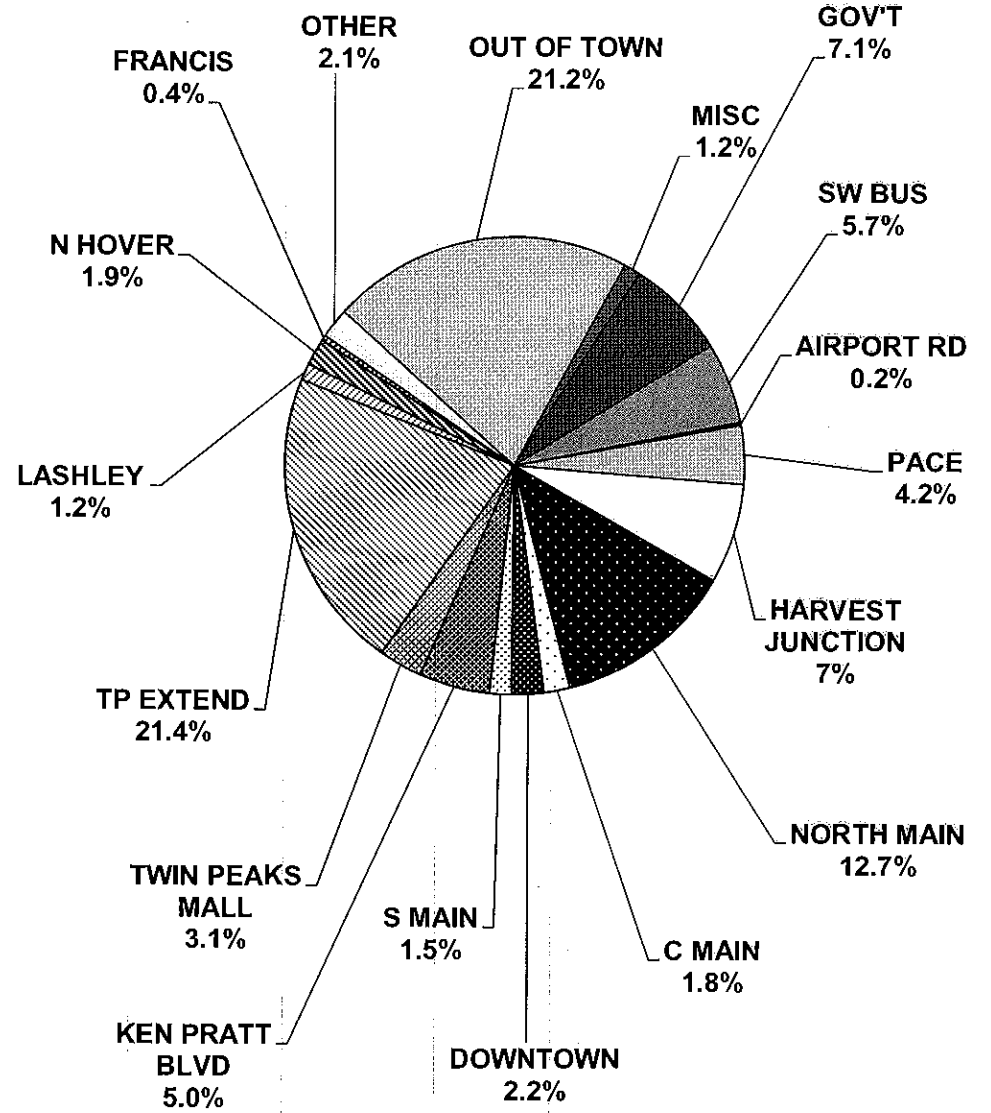
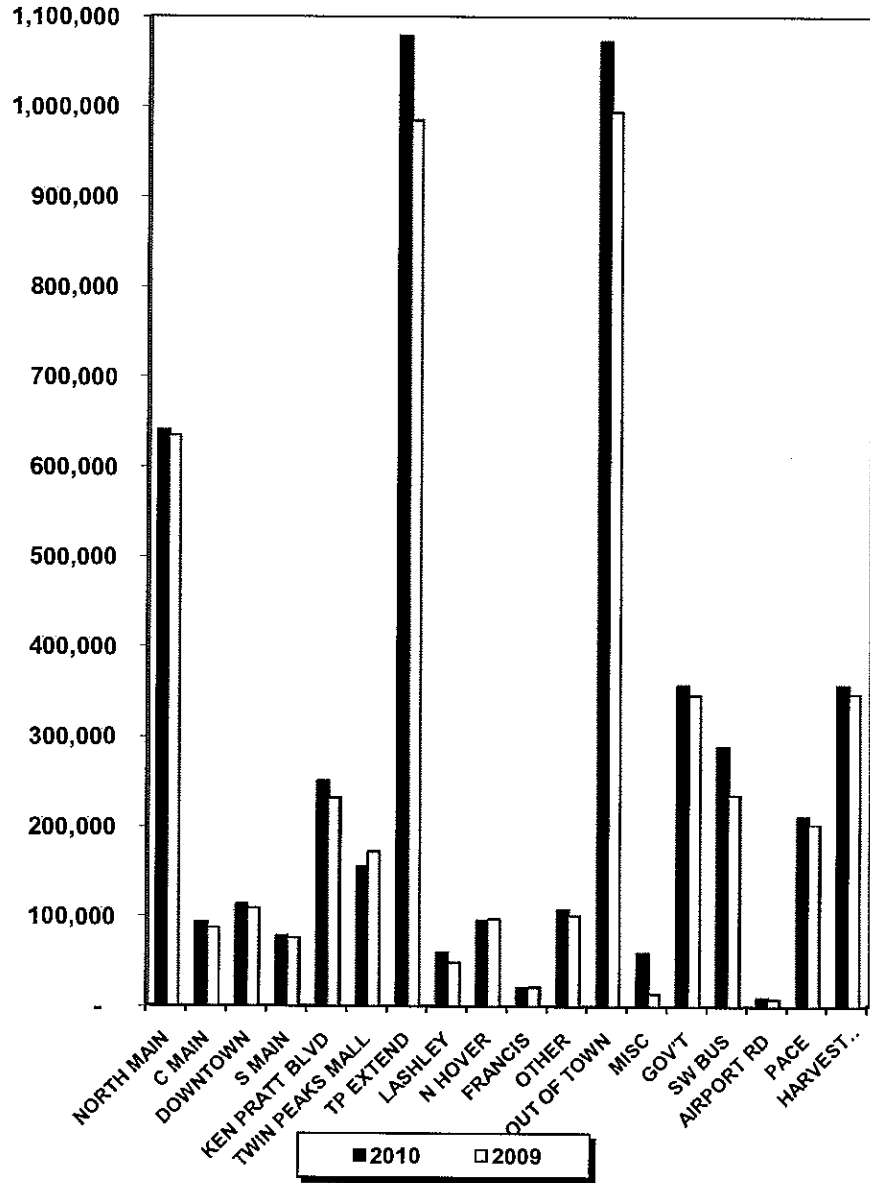
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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		December 2010						
LOCATION		% OF TOTAL	December 2010	December 2009	INCR/ (DECR)	YTD 2010	YTD 2009	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	14.5%	19,482,500	19,302,261	0.9 %	187,738,100	191,879,790	(2.2) %
	Total Revenue	12.7%	641,110	634,489	1.0 %	6,212,128	6,309,766	(1.5) %
CENTRAL MAIN	Net Taxable Sales	2.1%	2,851,763	2,658,397	7.3 %	29,302,351	30,131,414	(2.8) %
	Total Revenue	1.8%	92,940	87,233	6.5 %	958,959	982,597	(2.4) %
DOWNTOWN	Net Taxable Sales	2.6%	3,457,137	3,232,134	7.0 %	34,525,412	33,085,379	4.4 %
	Total Revenue	2.2%	113,297	109,246	3.7 %	1,136,297	1,100,938	3.2 %
SOUTH MAIN	Net Taxable Sales	1.8%	2,373,465	2,289,544	3.7 %	30,189,943	29,651,039	1.8 %
	Total Revenue	1.5%	78,200	75,971	2.9 %	976,211	973,883	0.2 %
KEN PRATT BOULEVARD	Net Taxable Sales	5.7%	7,595,403	6,937,836	9.5 %	87,944,290	85,996,011	2.3 %
	Total Revenue	5.0%	251,246	231,744	8.4 %	2,913,751	2,843,373	2.5 %
TWIN PEAKS MALL	Net Taxable Sales	3.4%	4,526,554	5,119,514	(11.6) %	34,362,152	37,393,146	(8.1) %
	Total Revenue	3.1%	155,570	172,427	(9.8) %	1,151,033	1,277,449	(9.9) %
TW PKS SQ EXTENDED	Net Taxable Sales	22.8%	30,603,347	29,737,683	2.9 %	247,300,476	237,832,310	4.0 %
	Total Revenue	21.4%	1,078,945	984,841	9.6 %	8,427,925	7,988,394	5.5 %
LASHLEY	Net Taxable Sales	1.2%	1,671,960	1,206,675	38.6 %	22,214,310	17,270,293	28.6 %
	Total Revenue	1.2%	59,738	48,464	23.3 %	725,909	664,174	9.3 %
NORTH HOVER	Net Taxable Sales	2.3%	3,144,993	2,989,063	5.2 %	32,857,137	32,263,879	1.8 %
	Total Revenue	1.9%	95,340	96,831	(1.5) %	1,102,051	1,065,624	3.4 %
FRANCIS	Net Taxable Sales	0.5%	626,436	635,134	(1.4) %	7,477,461	7,337,383	1.9 %
	Total Revenue	0.4%	20,668	21,216	(2.6) %	246,880	242,296	1.9 %
ALL OTHERS	Net Taxable Sales	2.0%	2,655,023	2,305,839	15.1 %	23,958,965	24,128,886	(0.7) %
	Total Revenue	2.1%	107,411	100,603	6.8 %	994,631	976,475	1.9 %
OUT OF TOWN	Net Taxable Sales	23.2%	31,183,914	28,987,366	7.6 %	227,707,852	216,117,946	5.4 %
	Total Revenue	21.2%	1,072,825	994,969	7.8 %	7,925,575	7,833,675	1.2 %
MISCELLANEOUS	Net Taxable Sales	1.1%	1,432,274	330,768	333.0 %	4,532,576	4,354,459	4.1 %
	Total Revenue	1.2%	59,209	14,015	322.5 %	201,048	170,284	18.1 %
CITY, BLDR CO	Net Taxable Sales	2.4%	3,219,728	3,042,450	5.8 %	40,511,297	36,146,284	12.1 %
	Total Revenue	7.1%	357,099	346,023	3.2 %	4,519,960	3,827,787	18.1 %
SW BUSINESS	Net Taxable Sales	1.4%	1,941,447	1,917,019	1.3 %	28,386,946	23,151,247	22.6 %
	Total Revenue	5.7%	289,211	235,278	22.9 %	2,574,182	2,223,943	15.7 %
AIRPORT ROAD	Net Taxable Sales	0.2%	248,569	225,141	10.4 %	2,730,687	2,811,525	(2.9) %
	Total Revenue	0.2%	9,490	8,155	16.4 %	91,024	92,865	(2.0) %
PACE	Net Taxable Sales	4.8%	6,423,151	6,171,997	4.1 %	46,863,454	44,336,017	5.7 %
	Total Revenue	4.2%	211,292	202,417	4.4 %	1,546,459	1,452,352	6.5 %
HARVEST JUNCTION	Net Taxable Sales	8.1%	10,910,008	10,533,268	3.6 %	87,132,909	80,283,881	8.5 %
	Total Revenue	7.1%	357,013	347,717	2.7 %	2,871,643	2,659,131	8.0 %
TOTALS	Net Taxable Sales	100.0%	134,347,672	127,622,089	5.3 %	1,175,736,318	1,134,170,889	3.7 %
	Total Revenue	100.0%	5,050,604	4,711,639	7.2 %	44,575,666	42,685,006	4.4 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
December
2010

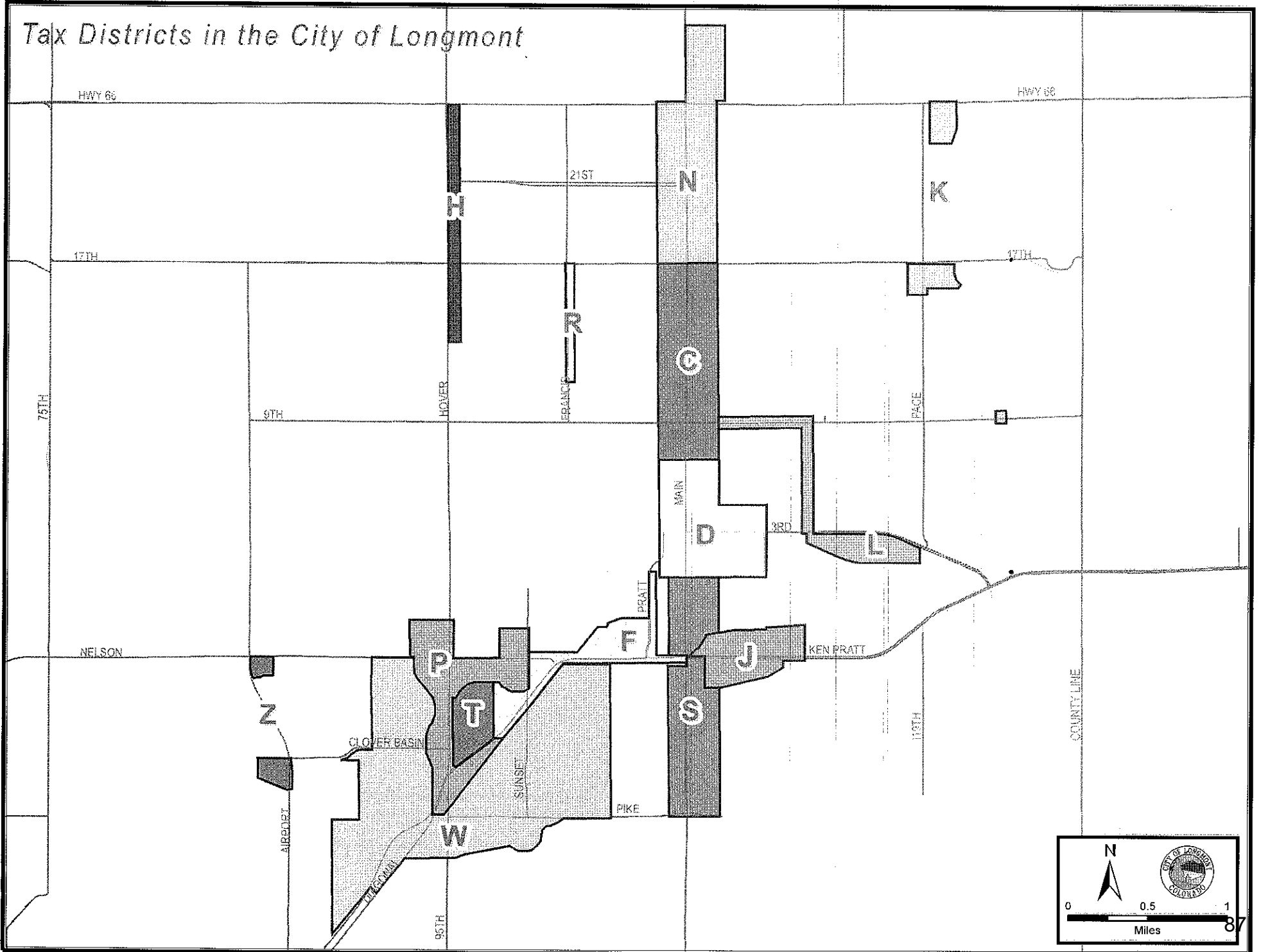


DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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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 RogersRoad, 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

The bottom right corner contains a north arrow pointing upwards, a scale bar from 0 to 1 mile, and the official seal of the City of Longmont, Colorado.

LODGERS TAX
December
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	11,974	(50.1) %	24,015	113,607	2.6 %	110,745
July	43,506	48.8 %	29,237	157,113	12.2 %	139,983
August	27,998	1.9 %	27,487	185,111	10.5 %	167,469
September	25,119	9.6 %	22,926	210,231	10.4 %	190,395
October	23,743	5.8 %	22,434	233,974	9.9 %	212,830
November	15,461	(14.8) %	18,151	249,434	8.0 %	230,981
December	13,607	0.4 %	13,546	263,041	7.6 %	244,527
Total	\$ 263,041	7.6 %	\$ 244,527			

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