

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

February 2011

#### SUMMARY

Total Taxes this Month:	\$	3,279,366
Compared to Last Year:		3,156,325
Percentage change:		3.9 %

#### CONTENTS

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

Visit our Website:

[http://ci.longmont.co.us/finance/sales\\_tax](http://ci.longmont.co.us/finance/sales_tax)

# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## February 2011

### Overview

**Month of February :** Total Sales and Use Tax for the month of February increased by 3.9% compared to last year. The Sales Tax component increased by 4.2% while the Use Tax component decreased by 0.2%.

**Year to Date:** Total Sales and Use Tax through February increased by 4.4% for 2011. The Sales Tax component increased by 1.6% and the Use tax component increased by 22.7%.

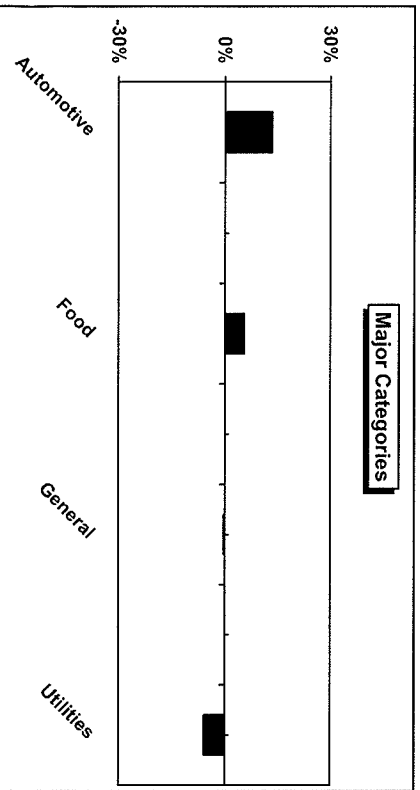
**Important note in understanding year-to-year comparative basis within this report:**

**Pages 5 through 9** show changes from 2010 to 2011 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 2010-2011 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.

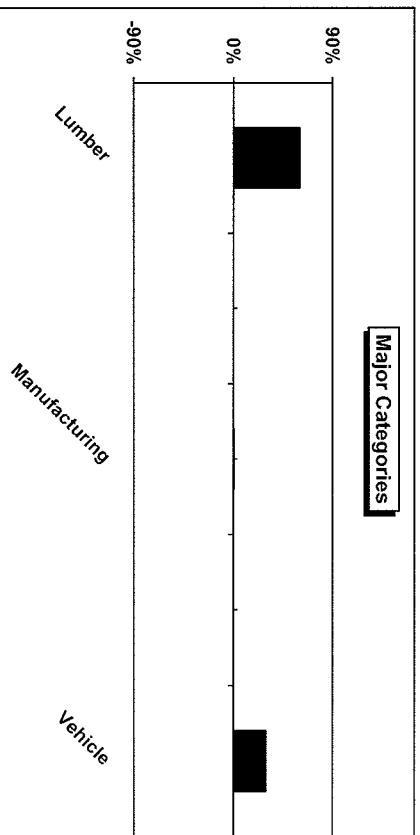
### Sales Tax Activity

The *Automotive* and *Food* categories showed increases of 13.4% and 5.5% respectively while *Utilities* showed a decrease of 5.8% and the *General* category remained flat when compared to 2010.



### Use Tax Activity

The *Lumber*, *Manufacturing* and *Vehicle* categories showed increases of 60.6%, 0.4% and 29.6% when compared to 2010.



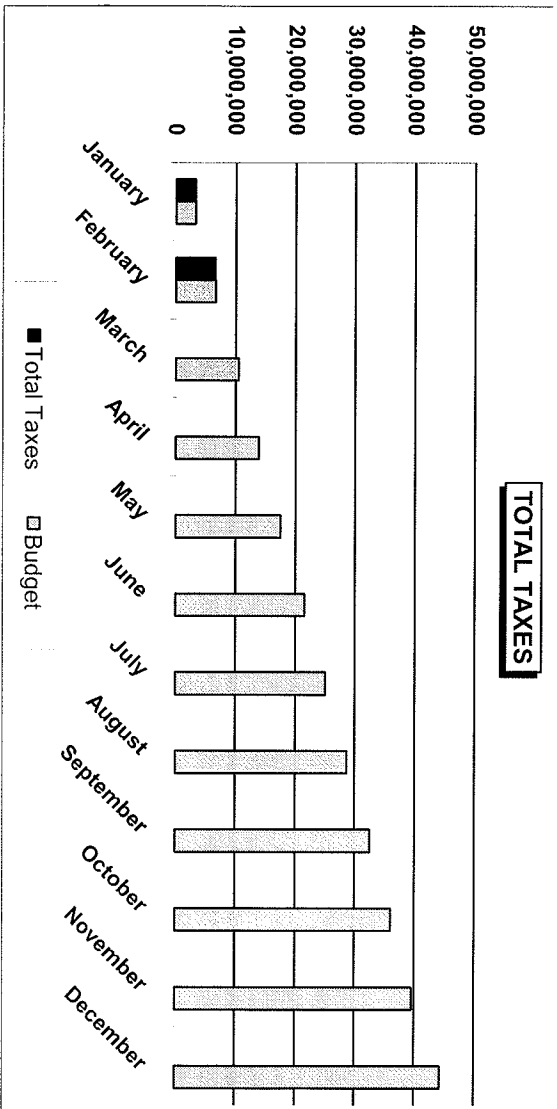
# SALES & USE TAX - BUDGET TO ACTUAL

## February 2011

	Sales & Use		Cumulative		Sales Tax		Use Tax		Total 2011
	2011	BUDGET	2011	BUDGET	2011	ACTUAL	2011	ACTUAL	
January	3,335,166		3,335,166		2,799,957		516,559		3,316,516
February	3,297,618		6,632,783		2,845,891		433,475		3,279,366
March	3,856,024		10,488,807						-
April	3,398,257		13,887,064						-
May	3,661,262		17,548,326						-
June	3,992,518		21,540,844						-
July	3,520,429		25,061,273						-
August	3,626,612		28,687,885						-
September	3,844,610		32,532,495						-
October	3,532,352		36,064,847						-
November	3,500,216		39,565,063						-
December	4,792,808		44,357,871						-
<b>Total</b>		<b>\$ 44,357,871</b>			<b>\$ 5,645,848</b>	<b>950,034</b>			<b>6,595,882</b>

**Total**      **\$ 44,357,871**

**\$ 5,645,848**      **950,034**      **6,595,882**



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

### Revenue Growth Per Fund / Current Year to Previous Year February 2011

	2010 YTD	2010 YTD	2010 YTD	2011 YTD	2011 YTD	2011 YTD	Sales Tax	Use Tax	Total	% Change
	Sales Tax	Use Tax	Total	Sales Tax	Use Tax	Total	2010 - 2011	2010 - 2011	2010 - 2011	2010 - 2011
General Fund	3,381,072	33,615	3,414,687	3,447,846	9,167	3,457,012	2.0%	-72.7%	1.2%	1.18%
PIF Fund	-	441,841	441,841	-	571,007	571,007	n/a	29.2%	29.2%	-11.50%
Other Funds	2,155,434	303,103	2,458,537	2,198,002	369,861	2,567,863	2.0%	22.0%	4.4%	-0.49%
All Funds Total	5,536,506	778,560	6,315,066	5,645,848	950,034	6,595,882	2.0%	22.0%	4.4%	-0.49%
				<b>Budgeted Increase</b>			2.14%	-16.43%	-0.49%	

**General Fund**  
 For 2010, 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 2011 allocation of use tax to the General Fund changed to 1.58%. This is intended to limit the impact that the volatile use tax could have on the General Fund. The result after two months is that the General Fund share of revenue from sales and use tax is up by 1.2%. The increase necessary to reach the 2011 budget is 1.18%.

**Public Improvement Fund**  
 For 2010, the City's financial policy allocated 92.93% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2011 the allocation changed to 98.42%. After two months, the PIF is up by 29.2%, which is above the 11.5% 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 2011, 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 0.49% they will not meet budget, however they currently show an increase of 4.4%.

**SALES AND USE TAX**

ACCOUNT GROUPS	February		INC (DEC)	2011		INC (DEC)
	February 2011	February 2010		YTD 2011	YTD 2010	
<b>GRAND TOTALS</b>						
Active Accounts	7,829	7,449	380	7,829	7,449	380
Net Taxable Sales	87,557,733	83,124,373	5.3 %	173,569,528	169,627,028	2.3 %
<b>Net Sales Tax</b>	<b>2,789,929</b>	<b>2,676,673</b>	<b>4.2 %</b>	<b>5,542,919</b>	<b>5,455,276</b>	<b>1.6 %</b>
Delinquent Sales Tax	51,646	28,933	-	95,196	58,947	-
<b>Use Tax</b>	<b>424,138</b>	<b>424,889</b>	<b>(0.2) %</b>	<b>940,103</b>	<b>765,987</b>	<b>22.7 %</b>
Delinquent Use Tax	9,337	12,573	-	9,931	12,573	-
Other Revenue*	4,316	13,257	-	7,733	22,283	-
<b>Total Revenue</b>	<b>3,279,366</b>	<b>3,156,325</b>	<b>3.9 %</b>	<b>6,595,882</b>	<b>6,315,066</b>	<b>4.4 %</b>

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

## February

## 2011

ACCOUNT GROUPS	February 2011	February 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
----------------	---------------	---------------	-----------	----------	----------	-----------

### 01000 Apparel

Active Accounts	93	91	2	93	91	2
Net Taxable Sales	1,501,460	1,413,052	6.3 %	2,831,637	2,725,099	3.9 %
<b>Net Sales Tax</b>	<b>48,024</b>	<b>44,738</b>	<b>7.3 %</b>	<b>91,149</b>	<b>87,271</b>	<b>4.4 %</b>
Delinquent Sales Tax	688	1,068	-	688	1,068	-
<b>Use Tax</b>	<b>117</b>	<b>85</b>	<b>37.6 %</b>	<b>254</b>	<b>147</b>	<b>72.8 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	11	13	-	21	28	-
<b>Total Revenue</b>	<b>48,840</b>	<b>45,904</b>	<b>6.4 %</b>	<b>92,112</b>	<b>88,514</b>	<b>4.1 %</b>
% of Total Revenue	1.5 %	1.5 %	0.0 %	1.4 %	1.4 %	0.0 %

### 02000 Automotive

Active Accounts	289	296	(7)	289	296	(7)
Net Taxable Sales	7,018,001	6,156,073	14.0 %	13,784,369	12,323,614	11.9 %
<b>Net Sales Tax</b>	<b>226,579</b>	<b>198,604</b>	<b>14.1 %</b>	<b>439,250</b>	<b>387,293</b>	<b>13.4 %</b>
Delinquent Sales Tax	2,500	2,355	-	9,227	5,578	-
<b>Use Tax</b>	<b>513</b>	<b>879</b>	<b>(41.6) %</b>	<b>3,345</b>	<b>1,611</b>	<b>107.6 %</b>
Delinquent Use Tax	500	0	-	500	0	-
Other Revenue	924	652	-	924	652	-
<b>Total Revenue</b>	<b>231,016</b>	<b>202,490</b>	<b>14.1 %</b>	<b>453,246</b>	<b>395,134</b>	<b>14.7 %</b>
% of Total Revenue	7.0 %	6.4 %	0.6 %	6.9 %	6.3 %	0.6 %

### 03000 Food

Active Accounts	400	373	27	400	373	27
Net Taxable Sales	28,973,365	27,485,781	5.4 %	57,955,669	54,670,622	6.0 %
<b>Net Sales Tax</b>	<b>927,399</b>	<b>879,330</b>	<b>5.5 %</b>	<b>1,851,018</b>	<b>1,754,196</b>	<b>5.5 %</b>
Delinquent Sales Tax	17,006	16,344	-	36,574	28,060	-
<b>Use Tax</b>	<b>8,215</b>	<b>5,264</b>	<b>56.1 %</b>	<b>23,338</b>	<b>30,520</b>	<b>(23.5) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,775	3,537	-	1,775	7,349	-
<b>Total Revenue</b>	<b>954,395</b>	<b>904,475</b>	<b>5.5 %</b>	<b>1,912,705</b>	<b>1,820,125</b>	<b>5.1 %</b>
% of Total Revenue	29.1 %	28.7 %	0.4 %	29.0 %	28.8 %	0.2 %

# SALES AND USE TAX

## February

## 2011

ACCOUNT GROUPS	February 2011	February 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
----------------	------------------	------------------	--------------	-------------	-------------	--------------

### 04000 Home Furnishings

Active Accounts	232	215	17	232	215	17
Net Taxable Sales	3,394,430	3,407,329	(0.4) %	6,667,054	6,465,381	3.1 %
Net Sales Tax	105,356	109,256	(3.6) %	208,574	207,951	0.3 %
Delinquent Sales Tax	4,916	1,362	-	7,687	1,362	-
Use Tax	769	596	29.0 %	1,339	1,485	(9.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	584	976	-	584	976	-
<b>Total Revenue</b>	<b>111,625</b>	<b>112,190</b>	<b>(0.5) %</b>	<b>218,184</b>	<b>211,774</b>	<b>3.0 %</b>
% of Total Revenue	3.4 %	3.6 %	(0.2) %	3.3 %	3.4 %	(0.1) %

### 05000 General

Active Accounts	470	471	(1)	470	471	(1)
Net Taxable Sales	17,078,767	16,974,589	0.6 %	32,717,027	32,437,411	0.9 %
Net Sales Tax	544,910	548,768	(0.7) %	1,049,459	1,052,792	(0.3) %
Delinquent Sales Tax	3,180	5,061	-	6,327	6,058	-
Use Tax	1,951	2,316	(15.8) %	4,552	5,012	(9.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	4,143	-	617	4,539	-
<b>Total Revenue</b>	<b>550,041</b>	<b>560,288</b>	<b>(1.8) %</b>	<b>1,060,955</b>	<b>1,068,401</b>	<b>(0.7) %</b>
% of Total Revenue	16.8 %	17.8 %	(1.0) %	16.1 %	16.9 %	(0.8) %

### 06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	994,420	994,588	(0.0) %	1,814,203	1,895,500	(4.3) %
Net Sales Tax	32,336	32,387	(0.2) %	59,024	61,902	(4.6) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	378	38	894.7 %	739	257	187.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	26	-	56	106	-
<b>Total Revenue</b>	<b>32,714</b>	<b>32,451</b>	<b>0.8 %</b>	<b>59,819</b>	<b>62,265</b>	<b>(3.9) %</b>
% of Total Revenue	1.0 %	1.0 %	0.0 %	0.9 %	1.0 %	(0.1) %

# SALES AND USE TAX

## February

## 2011

ACCOUNT GROUPS	February 2011	February 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
----------------	---------------	---------------	-----------	----------	----------	-----------

### 07000 Lumber

Active Accounts	2,168	1,998	170	2,168	1,998	170
Net Taxable Sales	4,098,859	3,970,197	3.2 %	8,597,606	8,488,247	1.3 %
<b>Net Sales Tax</b>	<b>132,454</b>	<b>129,527</b>	<b>2.3 %</b>	<b>277,636</b>	<b>273,492</b>	<b>1.5 %</b>
Delinquent Sales Tax	809	0	-	2,349	1,958	-
<b>Use Tax</b>	<b>37,626</b>	<b>29,372</b>	<b>28.1 %</b>	<b>81,989</b>	<b>51,060</b>	<b>60.6 %</b>
Delinquent Use Tax	570	0	-	570	0	-
Other Revenue	0	565	-	516	1,094	-
<b>Total Revenue</b>	<b>171,459</b>	<b>159,464</b>	<b>7.5 %</b>	<b>363,060</b>	<b>327,604</b>	<b>10.8 %</b>
% of Total Revenue	5.2 %	5.1 %	0.1 %	5.5 %	5.2 %	0.3 %

### 08000 Professional

Active Accounts	1,837	1,740	97	1,837	1,740	97
Net Taxable Sales	1,376,049	1,283,319	7.2 %	2,680,246	2,644,208	1.4 %
<b>Net Sales Tax</b>	<b>40,229</b>	<b>40,741</b>	<b>(1.3) %</b>	<b>82,196</b>	<b>83,927</b>	<b>(2.1) %</b>
Delinquent Sales Tax	4,135	689	-	4,135	1,274	-
<b>Use Tax</b>	<b>48,502</b>	<b>44,385</b>	<b>9.3 %</b>	<b>95,647</b>	<b>67,814</b>	<b>41.0 %</b>
Delinquent Use Tax	0	0	-	594	0	-
Other Revenue	259	415	-	1,011	620	-
<b>Total Revenue</b>	<b>93,125</b>	<b>86,230</b>	<b>8.0 %</b>	<b>183,583</b>	<b>153,635</b>	<b>19.5 %</b>
% of Total Revenue	2.8 %	2.7 %	0.1 %	2.8 %	2.4 %	0.4 %

### 09000 Public Utility

Active Accounts	282	263	19	282	263	19
Net Taxable Sales	13,427,899	12,079,045	11.2 %	27,035,953	28,703,956	(5.8) %
<b>Net Sales Tax</b>	<b>438,763</b>	<b>394,598</b>	<b>11.2 %</b>	<b>883,429</b>	<b>938,017</b>	<b>(5.8) %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	<b>6,418</b>	<b>8,193</b>	<b>(21.7) %</b>	<b>14,611</b>	<b>20,606</b>	<b>(29.1) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	89	31	-	153	83	-
<b>Total Revenue</b>	<b>445,270</b>	<b>402,822</b>	<b>10.5 %</b>	<b>898,193</b>	<b>958,706</b>	<b>(6.3) %</b>
% of Total Revenue	13.6 %	12.8 %	0.8 %	13.6 %	15.2 %	(1.6) %

# SALES AND USE TAX

## February

## 2011

ACCOUNT GROUPS	February 2011	February 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
----------------	---------------	---------------	-----------	----------	----------	-----------

### 10000 Unclassified

Active Accounts	1,727	1,652	75	1,727	1,652	75
Net Taxable Sales	7,553,282	7,595,234	(0.6) %	15,557,143	16,147,140	(3.7) %
<b>Net Sales Tax</b>	<b>230,988</b>	<b>244,499</b>	<b>(5.5) %</b>	<b>480,413</b>	<b>510,358</b>	<b>(5.9) %</b>
Delinquent Sales Tax	11,825	1,451	-	21,622	12,986	-
<b>Use Tax</b>	<b>32,580</b>	<b>61,412</b>	<b>(46.9) %</b>	<b>146,668</b>	<b>100,674</b>	<b>45.7 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	2,199	-	998	5,394	-
<b>Total Revenue</b>	<b>275,393</b>	<b>309,561</b>	<b>(11.0) %</b>	<b>649,701</b>	<b>629,412</b>	<b>3.2 %</b>
% of Total Revenue	8.4 %	9.8 %	(1.4) %	9.9 %	10.0 %	(0.1) %

### 11200 Home Occupations

Active Accounts	98	105	(7)	98	105	(7)
Net Taxable Sales	501,734	367,439	36.5 %	834,491	638,183	30.8 %
<b>Net Sales Tax</b>	<b>9,744</b>	<b>8,875</b>	<b>9.8 %</b>	<b>20,397</b>	<b>17,477</b>	<b>16.7 %</b>
Delinquent Sales Tax	6,434	603	-	6,434	603	-
<b>Use Tax</b>	<b>0</b>	<b>1</b>	<b>(100.0) %</b>	<b>0</b>	<b>1</b>	<b>(100.0) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	60	0	-	60	0	-
<b>Total Revenue</b>	<b>16,238</b>	<b>9,479</b>	<b>71.3 %</b>	<b>26,891</b>	<b>18,081</b>	<b>48.7 %</b>
% of Total Revenue	0.5 %	0.3 %	0.2 %	0.4 %	0.3 %	0.1 %

### 12000 Manufacturing

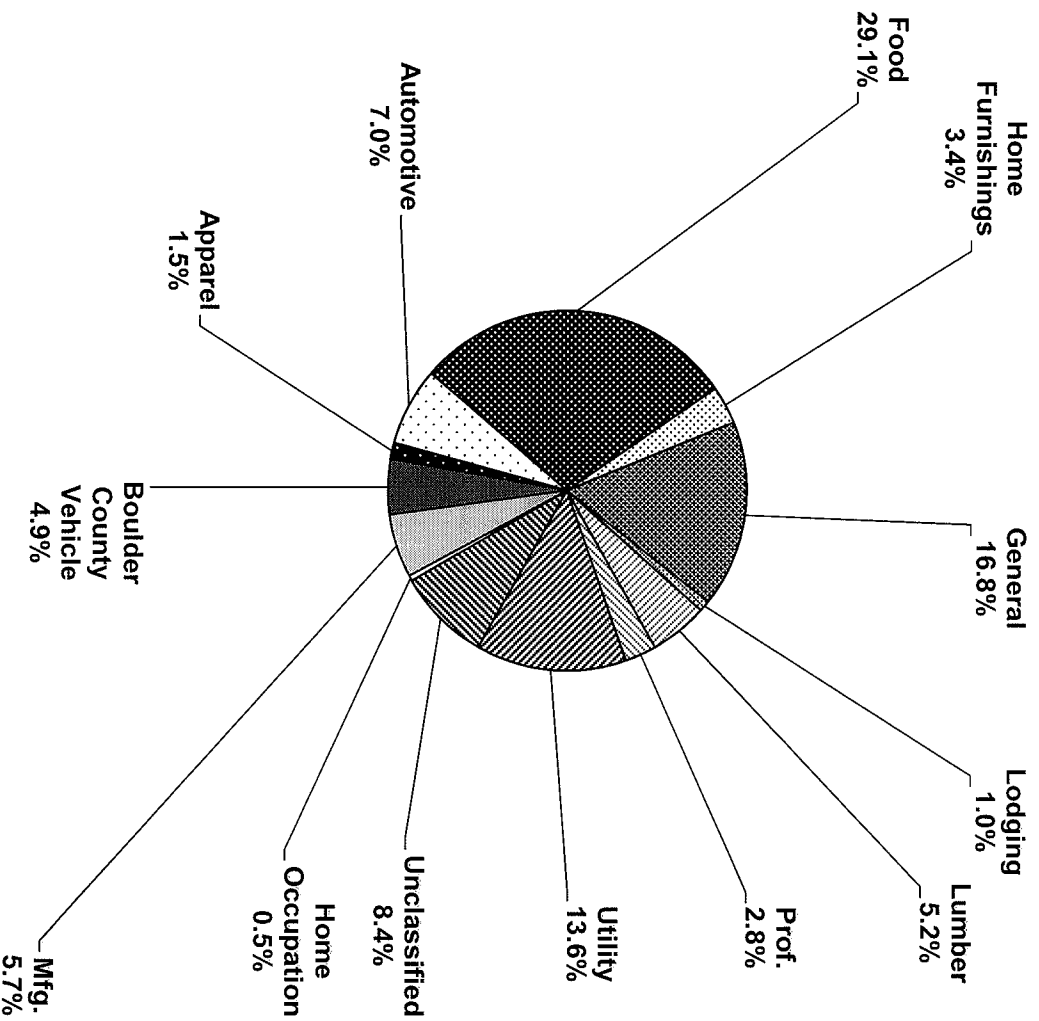
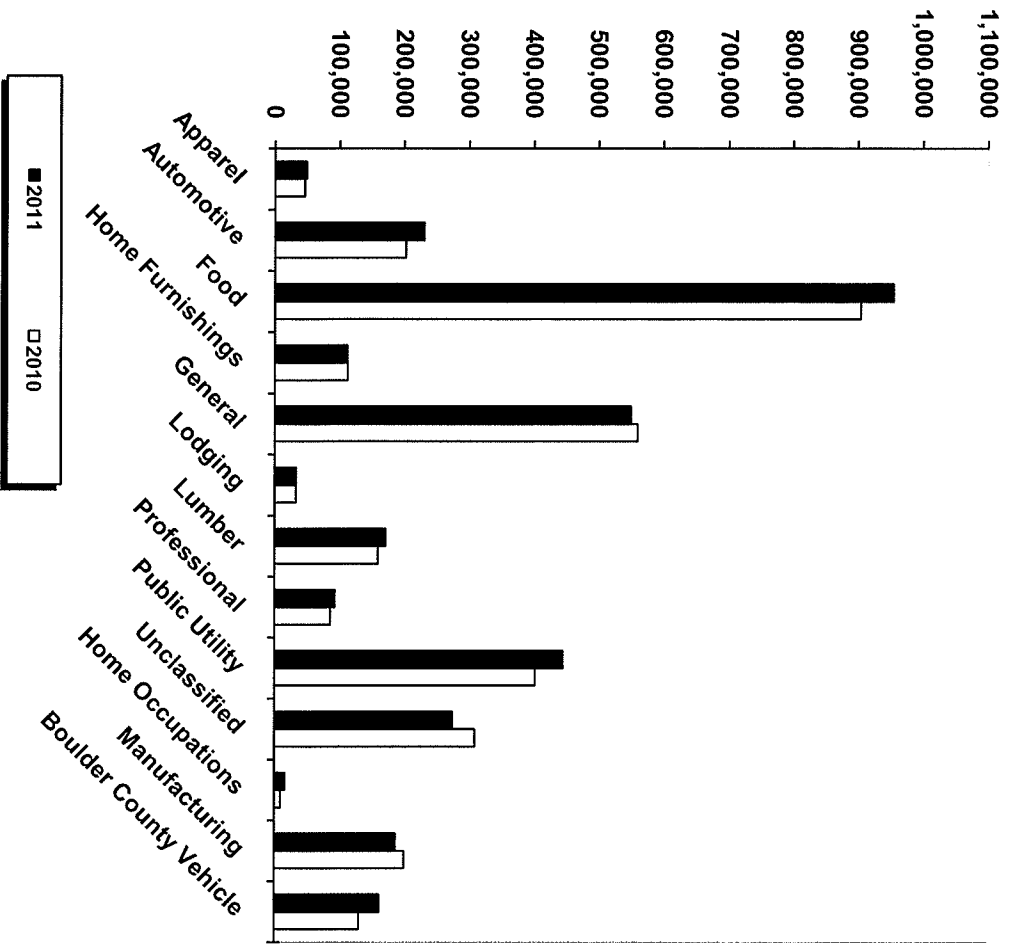
Active Accounts	213	225	(12)	213	225	(12)
Net Taxable Sales	1,639,467	1,397,727	17.3 %	3,094,130	2,487,667	24.4 %
<b>Net Sales Tax</b>	<b>53,147</b>	<b>45,350</b>	<b>17.2 %</b>	<b>100,375</b>	<b>80,600</b>	<b>24.5 %</b>
Delinquent Sales Tax	153	0	-	153	0	-
<b>Use Tax</b>	<b>125,160</b>	<b>141,758</b>	<b>(11.7) %</b>	<b>217,573</b>	<b>216,611</b>	<b>0.4 %</b>
Delinquent Use Tax	8,267	12,573	-	8,267	12,573	-
Other Revenue	614	700	-	1,018	1,442	-
<b>Total Revenue</b>	<b>187,341</b>	<b>200,381</b>	<b>(6.5) %</b>	<b>327,386</b>	<b>311,226</b>	<b>5.2 %</b>
% of Total Revenue	5.7 %	6.3 %	(0.6) %	5.0 %	4.9 %	0.1 %

### 00000 Boulder County Vehicle

Use Tax	161,909	130,590	24.0 %	350,048	270,189	29.6 %
% of Total Revenue	4.9 %	4.1 %	0.8 %	5.3 %	4.3 %	1.0 %

# Net Sales & Use Tax by Industry Type

For The Month Of  
February  
2011



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

## February 2011

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS	February 2011		INCR/ (DECR)	February 2010		YTD 2011	YTD 2010	INCR/ (DECR)
		Net Taxable Sales Total Revenue	%		Net Taxable Sales Total Revenue	%			
Apparel 01000	93	1,501,460 48,840	6.3 % 6.4 %	1,413,052 45,904	6.3 % 6.4 %	2,831,637 92,112	2,725,099 88,514	3.9 % 4.1 %	
Automotive 02000	289	7,018,001 231,016	14.0 % 14.1 %	6,156,073 202,490	14.0 % 14.1 %	13,784,369 453,246	12,323,614 395,134	11.9 % 14.7 %	
Food 03000	400	28,973,365 954,395	5.4 % 5.5 %	27,485,781 904,475	5.4 % 5.5 %	57,955,669 1,912,705	54,670,622 1,820,125	6.0 % 5.1 %	
Home Furnishings 04000	232	3,394,430 111,625	(0.4) % (0.5) %	3,407,329 112,190	(0.4) % (0.5) %	6,667,054 218,184	6,465,381 211,774	3.1 % 3.0 %	
General 05000	470	17,078,767 550,041	0.6 % (1.8) %	16,974,589 560,288	0.6 % (1.8) %	32,717,027 1,060,955	32,437,411 1,068,401	0.9 % (0.7) %	
Lodging 06000	19	994,420 32,714	(0.0) % 0.8 %	994,588 32,451	(0.0) % 0.8 %	1,814,203 59,819	1,895,500 62,265	(4.3) % (3.9) %	
Lumber 07000	2,168	4,098,859 171,459	3.2 % 7.5 %	3,970,197 159,464	3.2 % 7.5 %	8,597,606 363,060	8,488,247 327,604	1.3 % 10.8 %	
Professional 08000	1,837	1,376,049 93,125	7.2 % 8.0 %	1,283,319 86,230	7.2 % 8.0 %	2,680,246 183,583	2,644,208 153,635	1.4 % 19.5 %	
Public Utility 09000	282	13,427,899 445,270	11.2 % 10.5 %	12,079,045 402,822	11.2 % 10.5 %	27,035,953 898,193	28,703,956 958,706	(5.8) % (6.3) %	
Unclassified 10000	1,727	7,553,282 275,393	(0.6) % (11.0) %	7,595,234 309,561	(0.6) % (11.0) %	15,557,143 649,701	16,147,140 629,412	(3.7) % 3.2 %	
Home Occupations 11200	98	501,734 16,238	36.5 % 71.3 %	367,439 9,479	36.5 % 71.3 %	834,491 26,891	638,183 18,081	30.8 % 48.7 %	
Manufacturing 12000	213	1,639,467 187,341	17.3 % (6.5) %	1,397,727 200,381	17.3 % (6.5) %	3,094,130 327,386	2,487,667 311,226	24.4 % 5.2 %	
Boulder County Vehicle 00000	1	0 161,909	0.0 % 24.0 %	0 130,590	0.0 % 24.0 %	0 350,048	0 270,189	0.0 % 29.6 %	
<b>GRAND TOTALS</b>	<b>7,829</b>	<b>87,557,733 3,279,366</b>	<b>5.3 % 3.9 %</b>	<b>83,124,373 3,156,325</b>	<b>5.3 % 3.9 %</b>	<b>173,569,528 6,595,882</b>	<b>169,627,028 6,315,066</b>	<b>2.3 % 4.4 %</b>	

---

<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	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.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	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.
<b>8000 Professional</b>	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.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	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.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

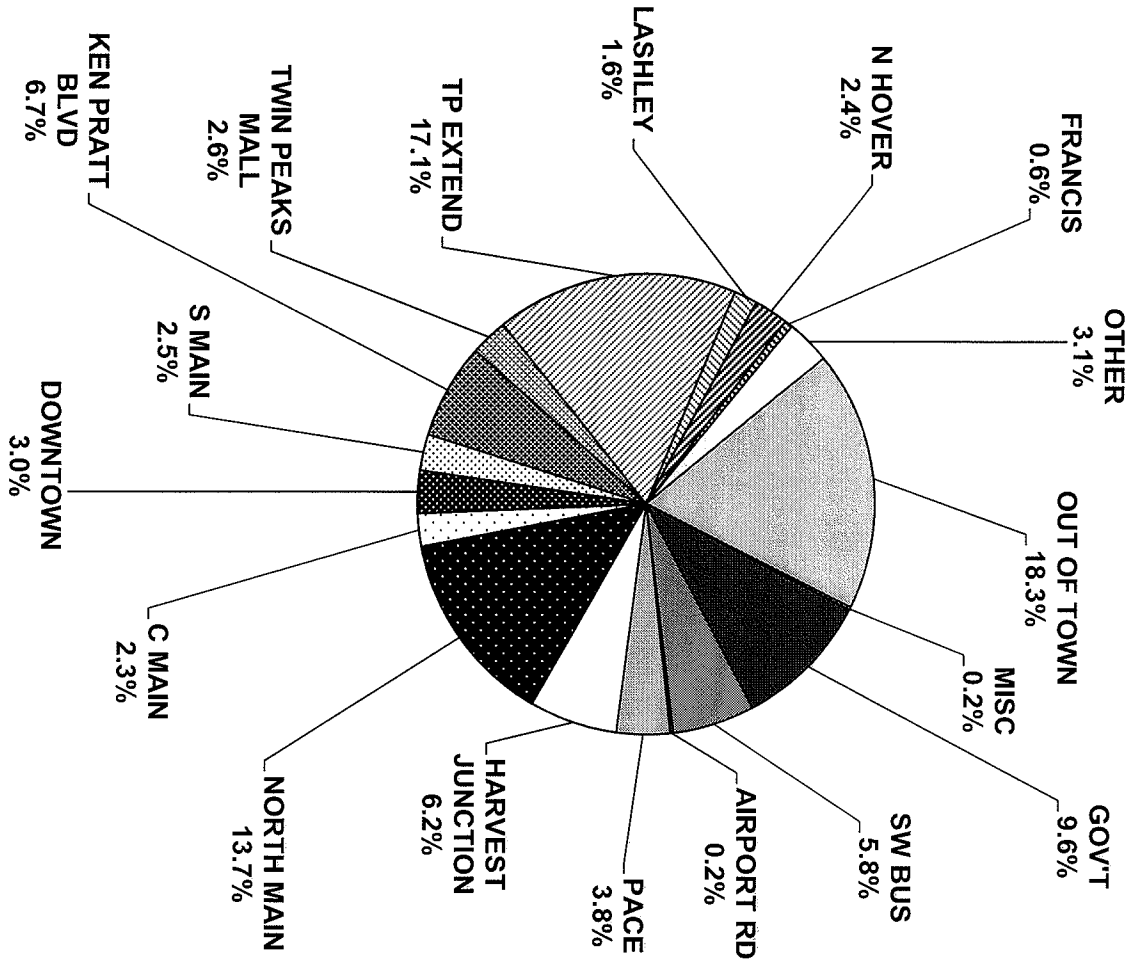
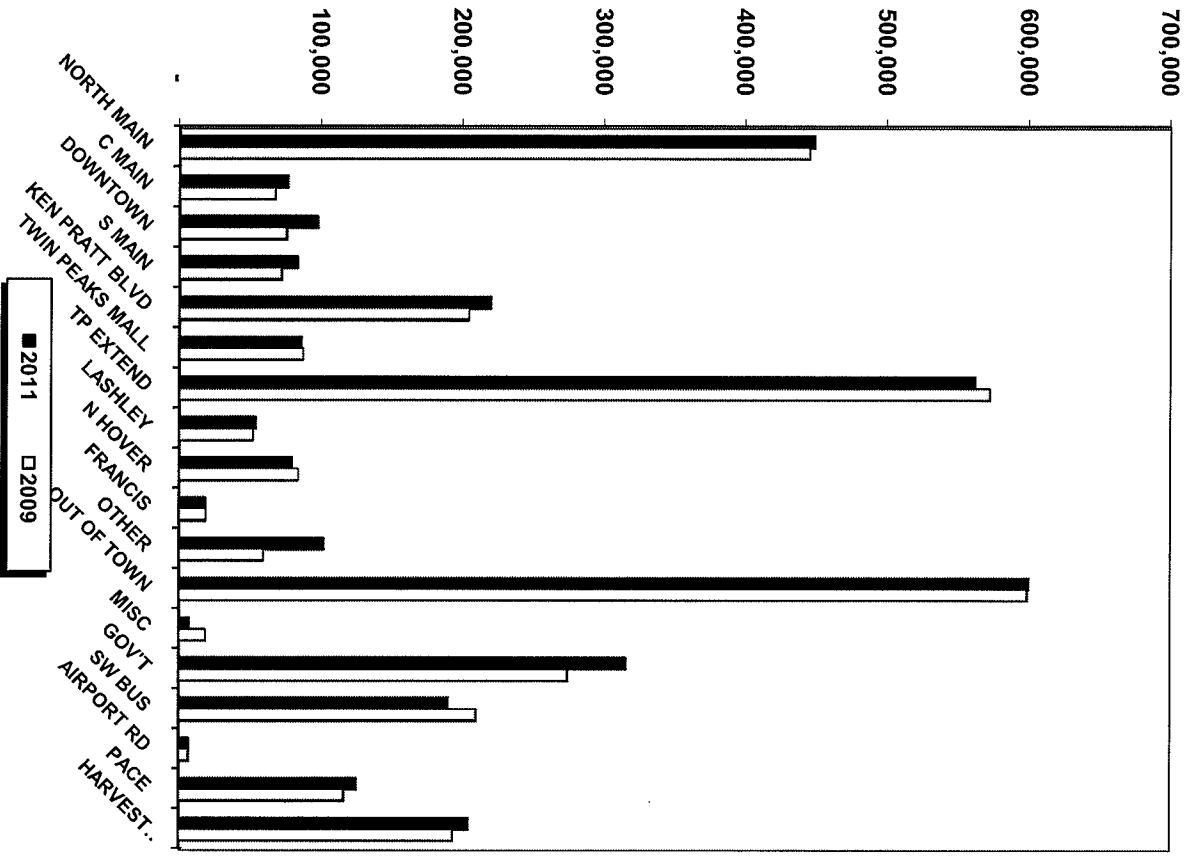
# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

February  
2011

LOCATION	TOTAL	February 2011		INCR/ (DECR)	YTD 2011		YTD 2010		INCR/ (DECR)
		% OF TOTAL	2011		2010	2011	2010		
<b>NORTH MAIN</b>	Net Taxable Sales Total Revenue	15.7% 13.7%	13,745,570 448,447	13,569,924 445,172	1.3% 0.7%	27,369,544 899,986	26,936,812 884,593	1.6% 1.7%	
<b>CENTRAL MAIN</b>	Net Taxable Sales Total Revenue	2.7% 2.3%	2,348,803 76,426	2,059,431 67,326	14.1% 13.5%	4,374,648 141,952	4,024,690 133,905	8.7% 6.0%	
<b>DOWNTOWN</b>	Net Taxable Sales Total Revenue	3.4% 3.0%	2,962,810 97,777	2,302,311 75,303	28.7% 29.8%	5,598,824 182,634	4,638,563 152,694	20.7% 19.6%	
<b>SOUTH MAIN</b>	Net Taxable Sales Total Revenue	2.9% 2.5%	2,558,008 83,495	2,194,248 71,898	16.6% 16.1%	5,000,688 163,908	4,114,184 134,604	21.5% 21.8%	
<b>KEN PRATT BOULEVARD</b>	Net Taxable Sales Total Revenue	7.6% 6.7%	6,647,118 219,908	6,243,520 204,447	6.5% 7.6%	13,125,989 432,390	12,432,405 409,072	5.6% 5.7%	
<b>TWIN PEAKS MALL</b>	Net Taxable Sales Total Revenue	2.9% 2.6%	2,529,356 85,906	2,613,913 87,249	(3.2)% (1.5)%	5,017,661 169,460	5,378,550 170,765	(6.7)% (0.8)%	
<b>TW PKS SQ EXTENDED</b>	Net Taxable Sales Total Revenue	19.4% 17.1%	16,970,377 562,326	16,660,539 572,705	1.9% (1.8)%	33,832,098 1,121,423	33,395,406 1,133,142	1.3% (1.0)%	
<b>LASHLEY</b>	Net Taxable Sales Total Revenue	1.7% 1.6%	1,527,503 53,930	1,338,182 52,039	14.1% 3.6%	2,960,402 103,743	2,796,858 102,400	5.8% 1.3%	
<b>NORTH HOVER</b>	Net Taxable Sales Total Revenue	2.8% 2.4%	2,425,396 79,308	2,493,902 83,807	(2.7)% (5.4)%	4,823,176 157,609	4,853,193 189,259	(0.6)% (16.7)%	
<b>FRANCIS</b>	Net Taxable Sales Total Revenue	0.6% 0.6%	556,627 18,773	560,219 18,801	(0.6)% (0.1)%	1,231,551 40,977	1,165,334 38,677	5.7% 5.9%	
<b>ALL OTHERS</b>	Net Taxable Sales Total Revenue	2.0% 3.1%	1,719,241 102,000	1,433,370 59,476	19.9% 71.5%	3,320,510 174,501	2,970,924 119,009	11.8% 46.6%	
<b>OUT OF TOWN</b>	Net Taxable Sales Total Revenue	20.1% 18.3%	17,602,220 600,470	16,318,970 599,222	7.9% 0.2%	34,736,569 1,191,419	36,739,326 1,289,501	(5.5)% (7.6)%	
<b>MISCELLANEOUS</b>	Net Taxable Sales Total Revenue	0.2% 0.2%	188,708 7,658	565,647 18,635	(66.6)% (58.9)%	439,564 15,805	666,316 21,851	(34.0)% (27.7)%	
<b>CITY, BLDR CO</b>	Net Taxable Sales Total Revenue	4.1% 9.6%	3,626,032 315,663	3,550,530 274,140	2.1% 15.1%	7,119,086 658,579	6,919,166 554,865	2.9% 18.7%	
<b>SW BUSINESS</b>	Net Taxable Sales Total Revenue	2.2% 5.8%	1,895,350 190,025	1,691,757 209,731	12.0% (9.4)%	4,589,494 479,827	4,014,039 366,602	14.3% 30.9%	
<b>AIRPORT ROAD</b>	Net Taxable Sales Total Revenue	0.3% 0.2%	222,923 7,177	173,465 6,624	28.5% 8.3%	462,923 14,909	346,919 12,224	33.4% 22.0%	
<b>PAGE</b>	Net Taxable Sales Total Revenue	4.3% 3.8%	3,797,864 125,412	3,546,221 116,360	7.1% 7.8%	7,466,511 249,222	6,876,335 225,781	8.6% 10.4%	
<b>HARVEST JUNCTION</b>	Net Taxable Sales Total Revenue	7.1% 6.2%	6,233,827 204,665	5,808,224 193,390	7.3% 5.8%	12,100,290 397,538	11,358,008 376,122	6.5% 5.7%	
<b>TOTALS</b>	Net Taxable Sales Total Revenue	100.0% 100.0%	87,557,733 3,279,366	83,124,373 3,156,325	5.3% 3.9%	173,569,528 6,595,882	169,627,028 6,315,066	2.3% 4.4%	

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

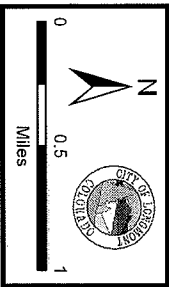
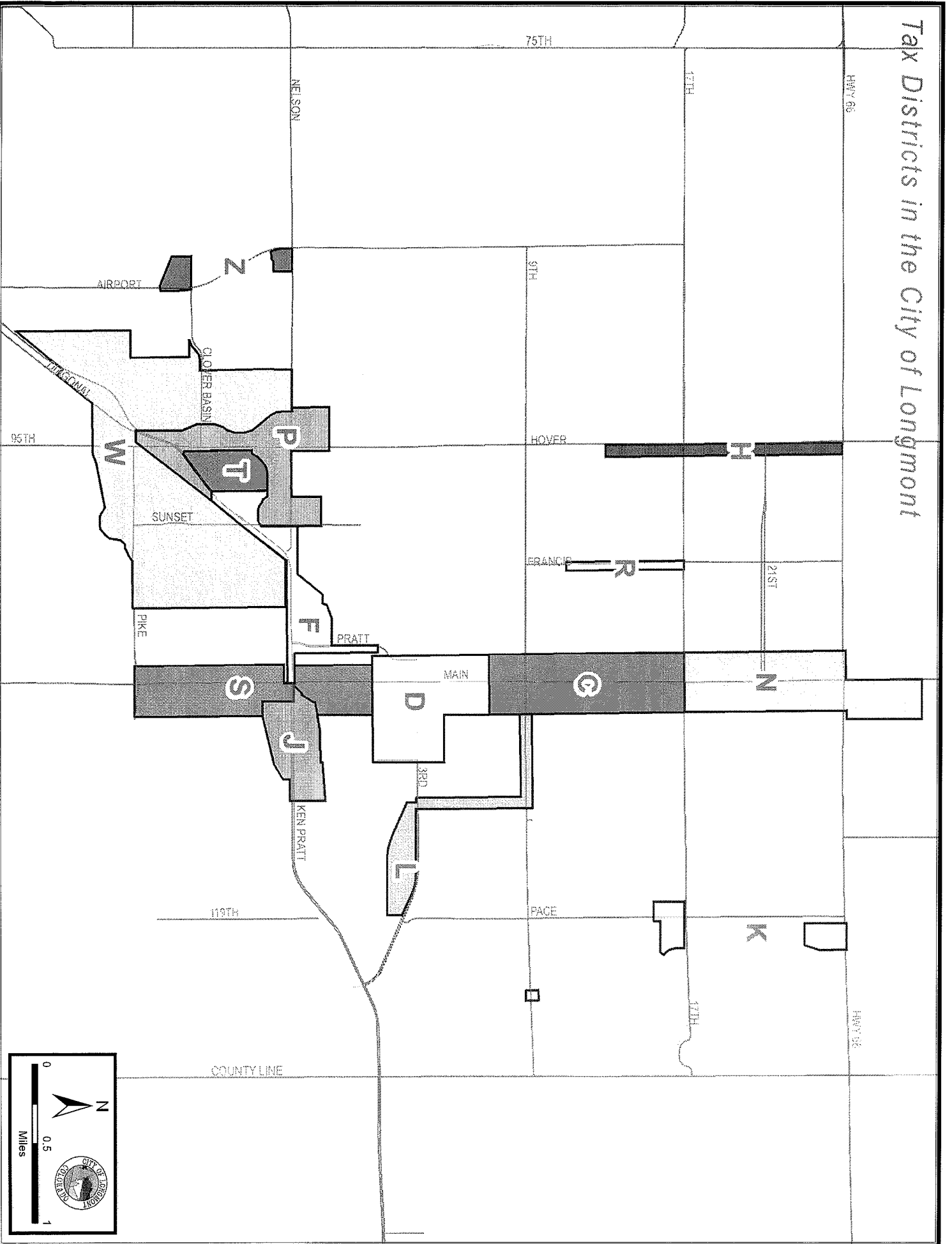
For The Month Of  
**February**  
**2011**



---

<b>NORTH MAIN</b>	<b>N</b>	Business between TERRY and EMERY from HWY 66 to 17TH AVE.
<b>CENTRAL MAIN</b>	<b>C</b>	Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
<b>DOWNTOWN</b>	<b>D</b>	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.
<b>SOUTH MAIN</b>	<b>S</b>	Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
<b>KEN PRATT BOULEVARD</b>	<b>F</b>	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.
<b>TWIN PEAKS MALL</b>	<b>T</b>	Business on the TWIN PEAKS MALL Complex.
<b>TW PKS SQ EXTENDED</b>	<b>P</b>	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.
<b>LASHLEY</b>	<b>L</b>	Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
<b>NORTH HOVER</b>	<b>H</b>	Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
<b>FRANCIS</b>	<b>R</b>	Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
<b>ALL OTHERS</b>		All other licensed business within the City limits of Longmont.
<b>OUT OF TOWN</b>		All out of town Business licensed to collect Longmont taxes.
<b>MISCELLANEOUS</b>		Non-licensed and Temporary Business.
<b>CITY, BLDR CO</b>		City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
<b>SW BUSINESS</b>	<b>W</b>	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.
<b>AIRPORT ROAD</b>	<b>Z</b>	Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
<b>PACE STREET</b>	<b>K</b>	Business generally located on PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
<b>HARVEST JUNCTION</b>	<b>J</b>	Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

# Tax Districts in the City of Longmont



## LODGERS TAX February 2011

	2011 MONTHLY	PERCENT CHANGE	2010 MONTHLY	2011 YTD	PERCENT CHANGE	2010 YTD
January	14,956	(10.1) %	16,641	14,956	(10.1) %	16,641
February	17,812	(3.2) %	18,392	32,767	(6.5) %	35,033
March		0.0 %			0.0 %	
April		0.0 %			0.0 %	
May		0.0 %			0.0 %	
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 %	
<b>Total</b>	<b>\$ 32,767</b>	(6.5) %	<b>\$ 35,033</b>			