

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

REVENUE ANALYSIS OF TAXES

January 2009

SUMMARY

Total Collections this Month:	\$	3,385,278
Compared to Last Year:		3,519,483
Percentage change:		(3.8) %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

January 2009

IMPORTANT NOTE: CHANGE IN REPORTING PERSPECTIVE FOR 2009

Effective this month, the City's Sales and Use Tax Report will be presented on an accrual basis rather than a cash basis.

In other words, taxes paid by consumers in January will now be reported as "January Taxes" rather than "February Collections."

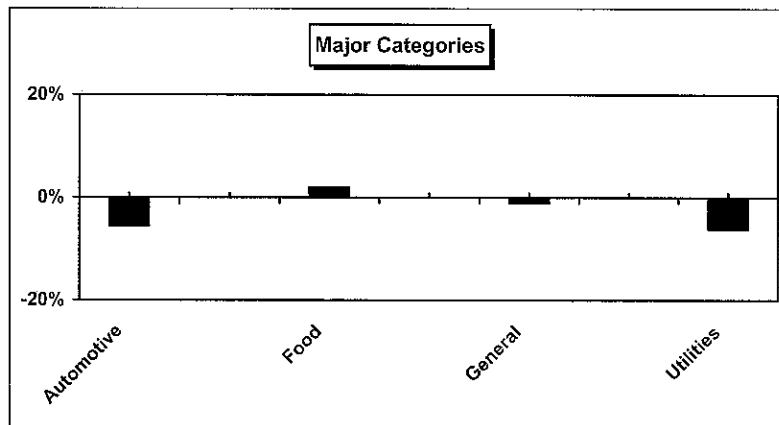
Year to date comparisons will follow the accrual perspective as well.

Overview

Month of January: Total sales and use for the month of January decreased by 3.8% compared to last year. The Sales Tax Component decreased by 2.8% while the Use Tax component decreased by 10.1%.

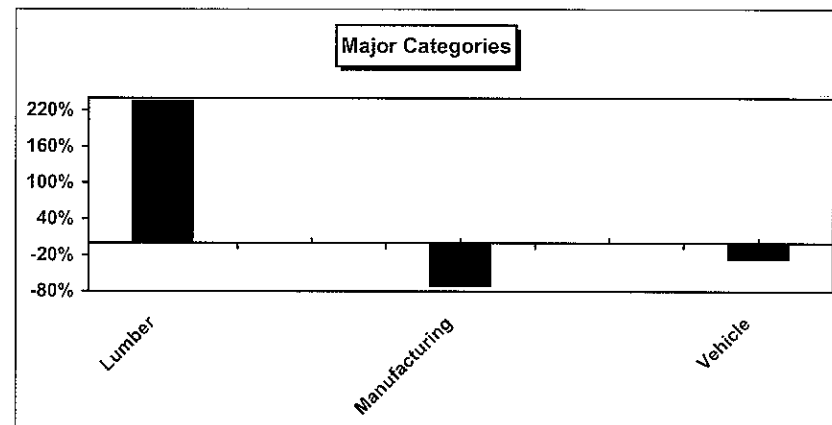
Sales Tax Activity

The *Automotive*, *General*, and *Utilities* categories decreases of 5.5% and 6.1%, and 6.1% respectively, while *Food* increased by 1.9%.



Use Tax Activity

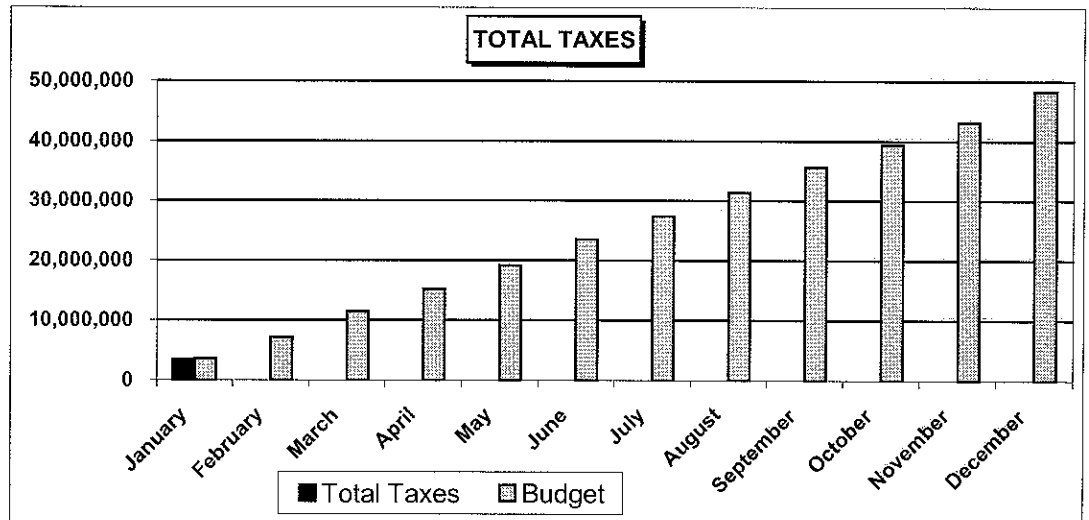
The *Lumber* category showed an increase of 234.5%, while *Manufacturing* and *Vehicle* categories showed decreases of 71.1% and 26.4% respectively.



SALES & USE TAX - BUDGET TO ACTUAL

**January
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			-
March	4,313,491	11,451,634	23.7			-
April	3,740,069	15,191,703	31.5			-
May	3,938,881	19,130,584	39.6			-
June	4,380,729	23,511,312	48.7			-
July	3,891,743	27,403,055	56.8			-
August	3,959,063	31,362,118	65.0			-
September	4,237,368	35,599,486	73.7			-
October	3,776,029	39,375,515	81.6			-
November	3,751,975	43,127,490	89.3			-
December	5,155,891	48,283,381	100.0			-
Total	\$ 48,283,381			\$ 2,879,063	506,216	3,385,278



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

**Revenue Growth Per Fund / Current Year to Previous Year
January 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	1,810,475	20,059	1,830,533	1,758,206	13,138	1,771,345	-2.9%	-34.5%	-3.2%	3.53%
PIF Fund	-	318,770	318,770	-	296,001	296,001	n/a	-7.1%	-7.1%	11.90%
Other Funds	1,154,178	216,003	1,370,181	1,120,857	197,076	1,317,933	-2.9%	-8.8%	-3.8%	4.70%
All Funds Total	2,964,652	554,831	3,519,483	2,879,063	506,216	3,385,278	-2.9%	-8.8%	-3.8%	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 one month is that the General Fund share of revenue from sales and use tax is down by 3.2%. 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 one month, the PIF is down by 7.1%, 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**January****2009****5****ACCOUNT GROUPS****January
2009****January
2008****INC
(DEC)****YTD
2009****YTD
2008****INC
(DEC)****GRAND TOTALS**

Active Accounts	7,041	6,815	226	7,041	6,815	226
Net Taxable Sales	88,338,074	91,520,130	(3.5) %	88,338,074	91,520,130	(3.5) %
Net Sales Tax	2,837,190	2,918,761	(2.8) %	2,837,190	2,918,761	(2.8) %
Delinquent Sales Tax	32,297	43,376	-	32,297	43,376	-
Use Tax	496,295	551,959	(10.1) %	496,295	551,959	(10.1) %
Delinquent Use Tax	9,920	2,873	-	9,920	2,873	-
Other Revenue*	9,576	2,506	-	9,576	2,514	-
Total Revenue	3,385,278	3,519,475	(3.8) %	3,385,278	3,519,483	(3.8) %

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

January

2009

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ACCOUNT GROUPS

01000 Apparel

	January 2009	January 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	87	90	(3)	87	90	(3)
Net Taxable Sales	1,287,632	1,523,159	(15.5) %	1,287,632	1,523,159	(15.5) %
Net Sales Tax	41,694	48,709	(14.4) %	41,694	48,709	(14.4) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	149	138	8.0 %	149	138	8.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	196	188	-	196	188	-
Total Revenue	42,039	49,035	(14.3) %	42,039	49,035	(14.3) %
% of Total Revenue	1.2 %	1.4 %	(0.2) %	1.2 %	1.4 %	(0.2) %

02000 Automotive

Active Accounts	298	286	12	298	286	12
Net Taxable Sales	6,776,164	7,259,632	(6.7) %	6,776,164	7,259,632	(6.7) %
Net Sales Tax	216,751	229,363	(5.5) %	216,751	229,363	(5.5) %
Delinquent Sales Tax	3,155	2,320	-	3,155	2,320	-
Use Tax	1,446	1,634	(11.5) %	1,446	1,634	(11.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,967	0	-	2,967	0	-
Total Revenue	224,319	233,317	(3.9) %	224,319	233,317	(3.9) %
% of Total Revenue	6.6 %	6.6 %	0.0 %	6.6 %	6.6 %	0.0 %

03000 Food

Active Accounts	367	358	9	367	358	9
Net Taxable Sales	26,216,001	25,562,022	2.6 %	26,216,001	25,562,022	2.6 %
Net Sales Tax	837,444	821,892	1.9 %	837,444	821,892	1.9 %
Delinquent Sales Tax	16,126	4,578	-	16,126	4,578	-
Use Tax	10,812	6,187	74.8 %	10,812	6,187	74.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3,985	0	-	3,985	0	-
Total Revenue	868,367	832,657	4.3 %	868,367	832,657	4.3 %
% of Total Revenue	25.7 %	23.7 %	2.0 %	25.7 %	23.7 %	2.0 %

SALES AND USE TAX

January

2009

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ACCOUNT GROUPS

04000 Home Furnishings

	January 2009	January 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	200	198	2	200	198	2
Net Taxable Sales	3,542,132	3,420,906	3.5 %	3,542,132	3,420,906	3.5 %
Net Sales Tax	113,268	109,644	3.3 %	113,268	109,644	3.3 %
Delinquent Sales Tax	556	607	-	556	607	-
Use Tax	896	713	25.7 %	896	713	25.7 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	168	-	0	168	-
Total Revenue	114,720	111,132	3.2 %	114,720	111,132	3.2 %
% of Total Revenue	3.4 %	3.2 %	0.2 %	3.4 %	3.2 %	0.2 %

05000 General

Active Accounts	439	428	11	439	428	11
Net Taxable Sales	18,432,876	19,113,678	(3.6) %	18,432,876	19,113,678	(3.6) %
Net Sales Tax	599,971	606,530	(1.1) %	599,971	606,530	(1.1) %
Delinquent Sales Tax	2,391	15,958	-	2,391	15,958	-
Use Tax	2,977	3,048	(2.3) %	2,977	3,048	(2.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	597	2,113	-	597	2,113	-
Total Revenue	605,936	627,649	(3.5) %	605,936	627,649	(3.5) %
% of Total Revenue	17.9 %	17.8 %	0.1 %	17.9 %	17.8 %	0.1 %

06000 Lodging

Active Accounts	18	19	(1)	18	19	(1)
Net Taxable Sales	773,380	1,109,610	(30.3) %	773,380	1,109,610	(30.3) %
Net Sales Tax	25,161	35,874	(29.9) %	25,161	35,874	(29.9) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	126	132	(4.5) %	126	132	(4.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	8	-
Total Revenue	25,287	36,006	(29.8) %	25,287	36,014	(29.8) %
% of Total Revenue	0.7 %	1.0 %	(0.3) %	0.7 %	1.0 %	(0.3) %

SALES AND USE TAX

January

2009

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ACCOUNT GROUPS

07000 Lumber

	January 2009	January 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,920	1,843	77	1,920	1,843	77
Net Taxable Sales	5,126,558	5,955,877	(13.9) %	5,126,558	5,955,877	(13.9) %
Net Sales Tax	162,758	193,129	(15.7) %	162,758	193,129	(15.7) %
Delinquent Sales Tax	3,286	0	-	3,286	0	-
Use Tax	166,143	49,669	234.5 %	166,143	49,669	234.5 %
Delinquent Use Tax	0	2,361	-	0	2,361	-
Other Revenue	380	0	-	380	0	-
Total Revenue	332,567	245,159	35.7 %	332,567	245,159	35.7 %
% of Total Revenue	9.8 %	7.0 %	2.8 %	9.8 %	7.0 %	2.8 %

08000 Professional

Active Accounts	1,607	1,556	51	1,607	1,556	51
Net Taxable Sales	1,193,925	1,250,237	(4.5) %	1,193,925	1,250,237	(4.5) %
Net Sales Tax	35,885	36,255	(1.0) %	35,885	36,255	(1.0) %
Delinquent Sales Tax	2,228	3,318	-	2,228	3,318	-
Use Tax	24,375	7,258	235.8 %	24,375	7,258	235.8 %
Delinquent Use Tax	2,381	512	-	2,381	512	-
Other Revenue	744	0	-	744	0	-
Total Revenue	65,613	47,343	38.6 %	65,613	47,343	38.6 %
% of Total Revenue	1.9 %	1.3 %	0.6 %	1.9 %	1.3 %	0.6 %

09000 Public Utility

Active Accounts	244	239	5	244	239	5
Net Taxable Sales	13,200,490	13,978,287	(5.6) %	13,200,490	13,978,287	(5.6) %
Net Sales Tax	430,216	458,289	(6.1) %	430,216	458,289	(6.1) %
Delinquent Sales Tax	627	0	-	627	0	-
Use Tax	2,979	5,094	(41.5) %	2,979	5,094	(41.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
Total Revenue	433,822	463,383	(6.4) %	433,822	463,383	(6.4) %
% of Total Revenue	12.8 %	13.2 %	(0.4) %	12.8 %	13.2 %	(0.4) %

SALES AND USE TAX

January

2009

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ACCOUNT GROUPS

10000 Unclassified

	January 2009	January 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,536	1,488	48	1,536	1,488	48
Net Taxable Sales	10,288,790	9,828,682	4.7 %	10,288,790	9,828,682	4.7 %
Net Sales Tax	328,152	303,007	8.3 %	328,152	303,007	8.3 %
Delinquent Sales Tax	2,678	10,990	-	2,678	10,990	-
Use Tax	65,958	21,014	213.9 %	65,958	21,014	213.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
Total Revenue	396,788	335,011	18.4 %	396,788	335,011	18.4 %
% of Total Revenue	11.7 %	9.5 %	2.2 %	11.7 %	9.5 %	2.2 %

11200 Home Occupations

Active Accounts	94	90	4	94	90	4
Net Taxable Sales	345,820	201,998	71.2 %	345,820	201,998	71.2 %
Net Sales Tax	8,593	6,407	34.1 %	8,593	6,407	34.1 %
Delinquent Sales Tax	1,250	0	-	1,250	0	-
Use Tax	0	10	(100.0) %	0	10	(100.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	118	0	-	118	0	-
Total Revenue	9,961	6,417	55.2 %	9,961	6,417	55.2 %
% of Total Revenue	0.3 %	0.2 %	0.1 %	0.3 %	0.2 %	0.1 %

12000 Manufacturing

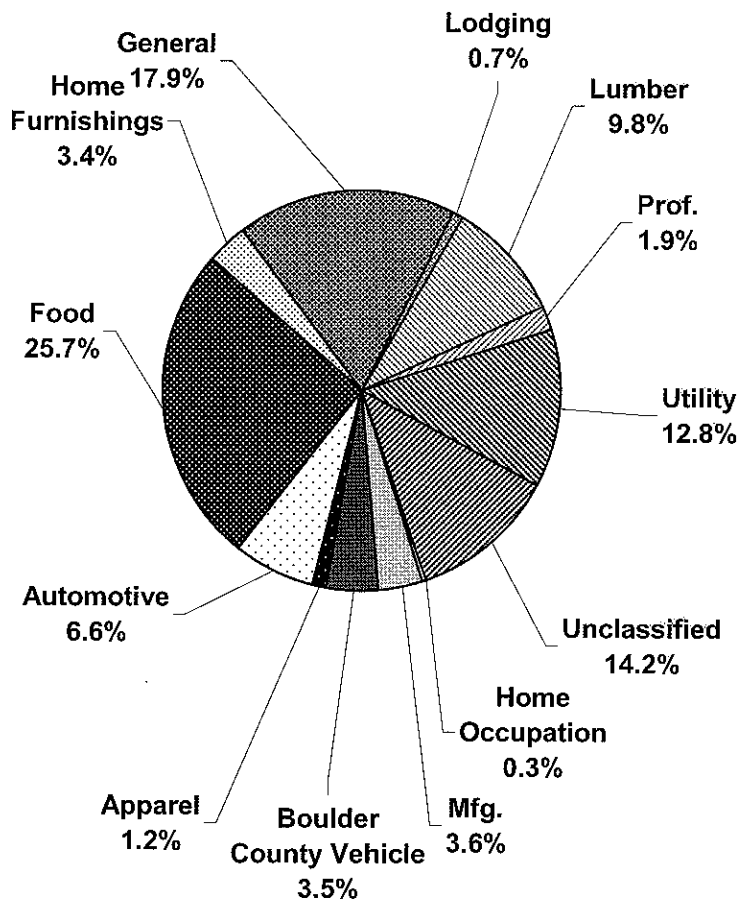
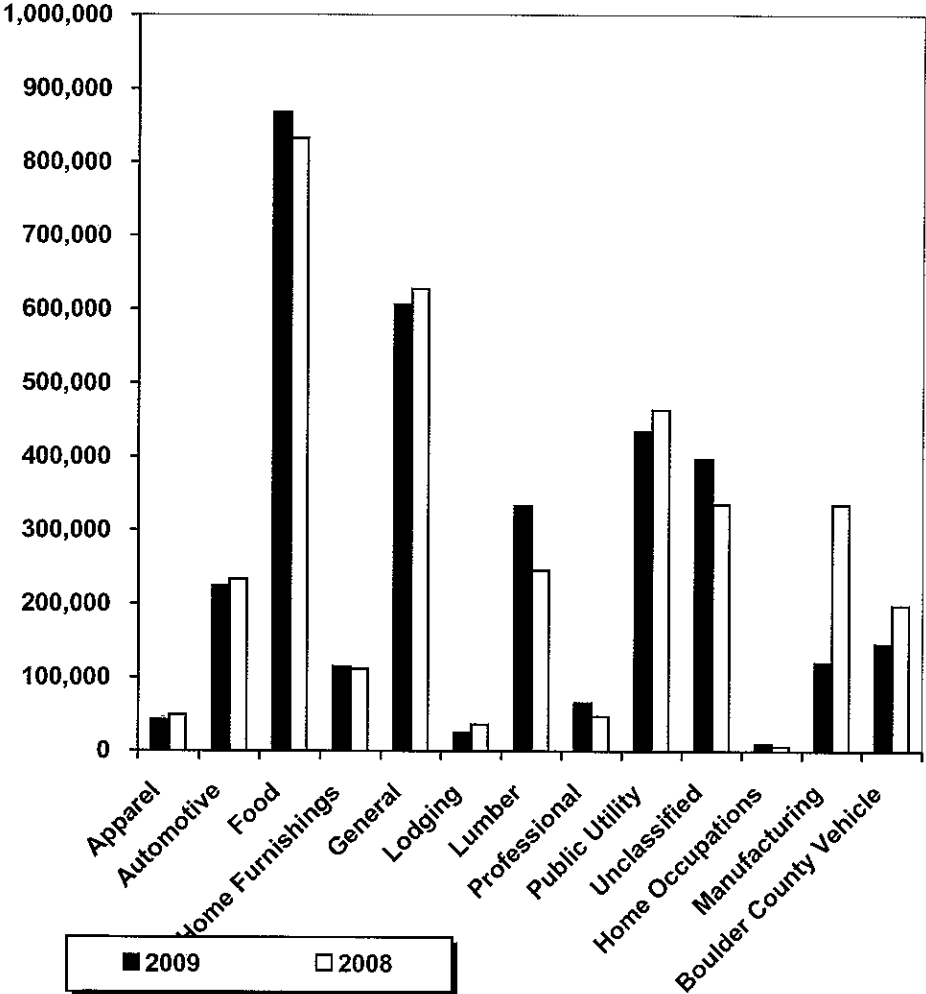
Active Accounts	230	219	11	230	219	11
Net Taxable Sales	1,154,306	2,316,042	(50.2) %	1,154,306	2,316,042	(50.2) %
Net Sales Tax	37,297	69,662	(46.5) %	37,297	69,662	(46.5) %
Delinquent Sales Tax	0	5,605	-	0	5,605	-
Use Tax	74,824	259,321	(71.1) %	74,824	259,321	(71.1) %
Delinquent Use Tax	7,539	0	-	7,539	0	-
Other Revenue	589	37	-	589	37	-
Total Revenue	120,249	334,625	(64.1) %	120,249	334,625	(64.1) %
% of Total Revenue	3.6 %	9.5 %	(5.9) %	3.6 %	9.5 %	(5.9) %

00000 Boulder County Vehicle

Use Tax	145,610	197,741	(26.4) %	145,610	197,741	(26.4) %
% of Total Revenue	4.3 %	5.6 %	(1.3) %	4.3 %	5.6 %	(1.3) %

Net Sales & Use Tax by Industry Type

For The Month Of
January
2009



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

January
2009

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		January 2009	January 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
Apparel 01000	87	Net Taxable Sales	1,287,632	1,523,159	(15.5) %	1,287,632 0	1,523,159	(15.5) %
		Total Revenue	42,039	49,035	(14.3) %	42,039 0	49,035	(14.3) %
Automotive 02000	298	Net Taxable Sales	6,776,164	7,259,632	(6.7) %	6,776,164 0	7,259,632	(6.7) %
		Total Revenue	224,319	233,317	(3.9) %	224,319 0	233,317	(3.9) %
Food 03000	367	Net Taxable Sales	26,216,001	25,562,022	2.6 %	26,216,001 0	25,562,022	2.6 %
		Total Revenue	868,367	832,657	4.3 %	868,367 0	832,657	4.3 %
Home Furnishings 04000	200	Net Taxable Sales	3,542,132	3,420,906	3.5 %	3,542,132 0	3,420,906	3.5 %
		Total Revenue	114,720	111,132	3.2 %	114,720 0	111,132	3.2 %
General 05000	439	Net Taxable Sales	18,432,876	19,113,678	(3.6) %	18,432,876 0	19,113,678	(3.6) %
		Total Revenue	605,936	627,649	(3.5) %	605,936 0	627,649	(3.5) %
Lodging 06000	18	Net Taxable Sales	773,380	1,109,610	(30.3) %	773,380 0	1,109,610	(30.3) %
		Total Revenue	25,287	36,014	(29.8) %	25,287 0	36,014	(29.8) %
Lumber 07000	1,920	Net Taxable Sales	5,126,558	5,955,877	(13.9) %	5,126,558 0	5,955,877	(13.9) %
		Total Revenue	332,567	245,159	35.7 %	332,567 0	245,159	35.7 %
Professional 08000	1,607	Net Taxable Sales	1,193,925	1,250,237	(4.5) %	1,193,925 0	1,250,237	(4.5) %
		Total Revenue	65,613	47,343	38.6 %	65,613 0	47,343	38.6 %
Public Utility 09000	244	Net Taxable Sales	13,200,490	13,978,287	(5.6) %	13,200,490 0	13,978,287	(5.6) %
		Total Revenue	433,822	463,383	(6.4) %	433,822 0	463,383	(6.4) %
Unclassified 10000	1,536	Net Taxable Sales	10,288,790	9,828,682	4.7 %	10,288,790 0	9,828,682	4.7 %
		Total Revenue	396,788	335,011	18.4 %	396,788 0	335,011	18.4 %
Home Occupations 11200	94	Net Taxable Sales	345,820	201,998	71.2 %	345,820 0	201,998	71.2 %
		Total Revenue	9,961	6,417	55.2 %	9,961 0	6,417	55.2 %
Manufacturing 12000	230	Net Taxable Sales	1,154,306	2,316,042	(50.2) %	1,154,306 0	2,316,042	(50.2) %
		Total Revenue	120,249	334,625	(64.1) %	120,249 0	334,625	(64.1) %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0 0	0	0.0 %
		Total Revenue	145,610	197,741	(26.4) %	145,610 0	197,741	(26.4) %
GRAND TOTALS	7,041	Net Taxable Sales	88,338,074	91,520,130	(3.5) %	88,338,074	91,520,130	(3.5) %
		Total Revenue	3,385,278	3,519,483	(3.8) %	3,385,278	3,519,483	(3.8) %

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.

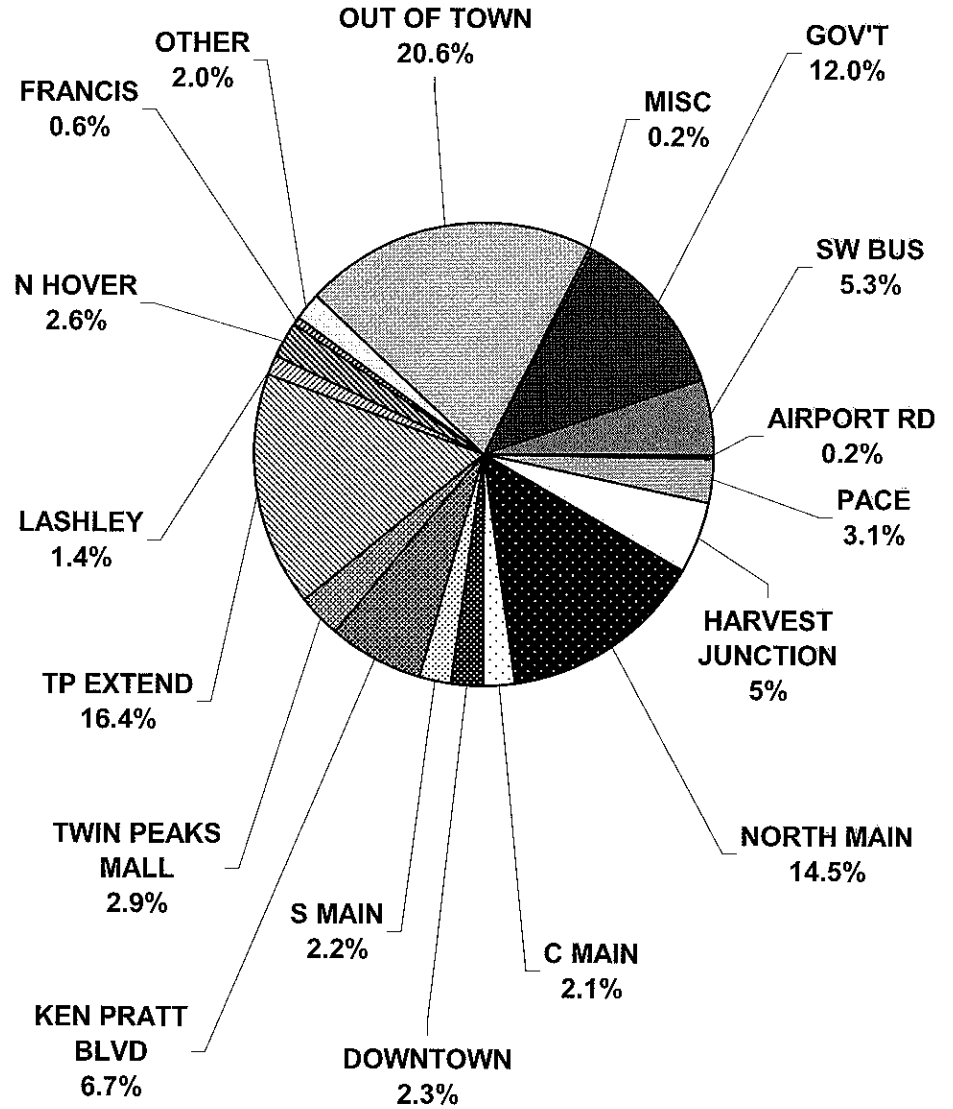
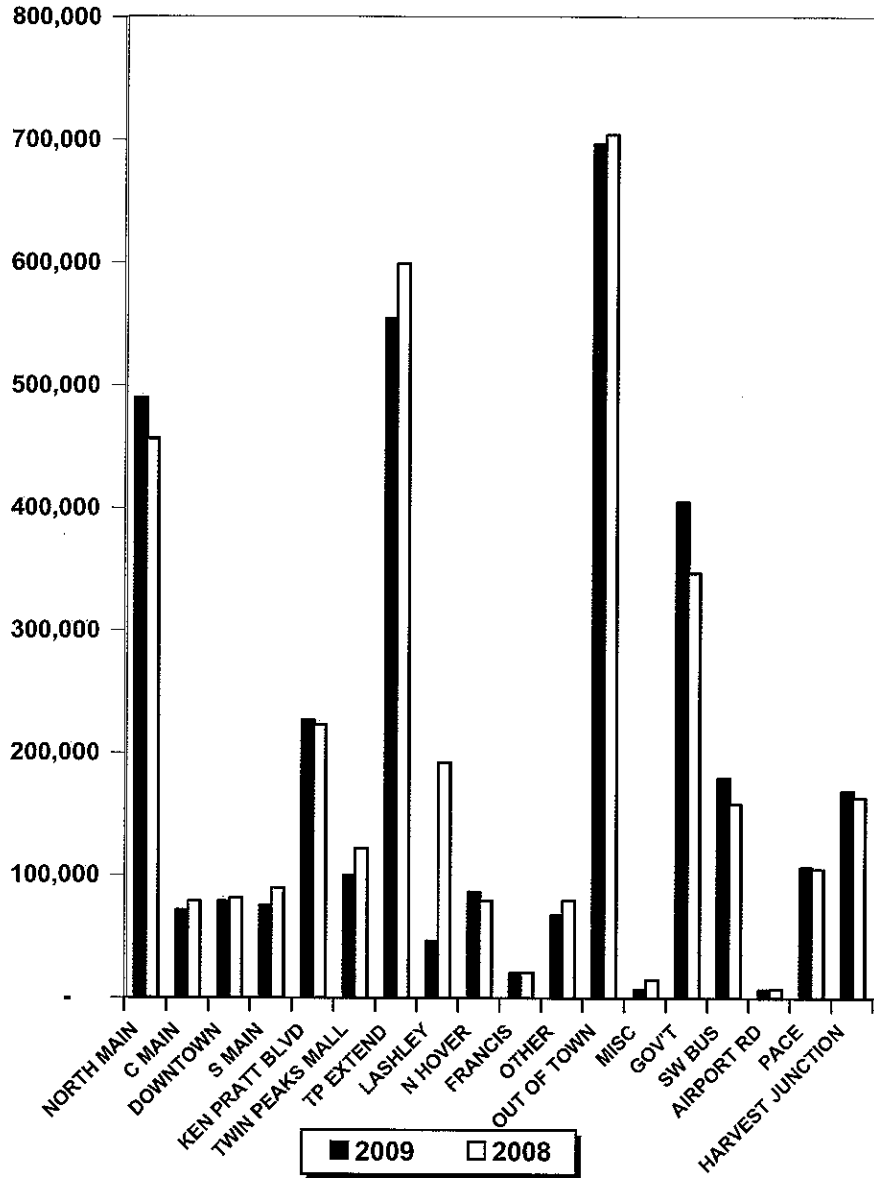
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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		January 2009						
LOCATION		% OF AREA TO TOTAL	January 2009	January 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	16.8%	14,820,012	13,983,772	6.0 %	14,820,012	13,983,772	6.0 %
	Total Revenue	14.5%	489,742	456,424	7.3 %	489,742	456,424	7.3 %
CENTRAL MAIN	Net Taxable Sales	2.5%	2,188,572	2,438,340	(10.2) %	2,188,572	2,438,340	(10.2) %
	Total Revenue	2.1%	71,310	78,605	(9.3) %	71,310	78,605	(9.3) %
DOWNTOWN	Net Taxable Sales	2.7%	2,388,116	2,480,919	(3.7) %	2,388,116	2,480,919	(3.7) %
	Total Revenue	2.3%	78,482	81,054	(3.2) %	78,482	81,054	(3.2) %
SOUTH MAIN	Net Taxable Sales	2.6%	2,302,746	2,717,562	(15.3) %	2,302,746	2,717,562	(15.3) %
	Total Revenue	2.2%	74,983	89,474	(16.2) %	74,983	89,474	(16.2) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.9%	6,957,885	6,864,596	1.4 %	6,957,885	6,864,596	1.4 %
	Total Revenue	6.7%	226,449	222,897	1.6 %	226,449	222,897	1.6 %
TWIN PEAKS MALL	Net Taxable Sales	3.2%	2,834,910	3,616,732	(21.6) %	2,834,910	3,616,732	(21.6) %
	Total Revenue	2.9%	99,736	121,877	(18.2) %	99,736	121,877	(18.2) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.0%	16,748,109	18,327,652	(8.6) %	16,748,109	18,327,652	(8.6) %
	Total Revenue	16.4%	554,594	599,210	(7.4) %	554,594	599,210	(7.4) %
LASHLEY	Net Taxable Sales	1.4%	1,227,894	1,333,296	(7.9) %	1,227,894	1,333,296	(7.9) %
	Total Revenue	1.4%	46,234	191,877	(75.9) %	46,234	191,877	(75.9) %
NORTH HOVER	Net Taxable Sales	2.8%	2,507,155	2,410,712	4.0 %	2,507,155	2,410,712	4.0 %
	Total Revenue	2.6%	86,354	79,158	9.1 %	86,354	79,158	9.1 %
FRANCIS	Net Taxable Sales	0.7%	623,280	637,544	(2.2) %	623,280	637,544	(2.2) %
	Total Revenue	0.6%	20,118	20,425	(1.5) %	20,118	20,425	(1.5) %
ALL OTHERS	Net Taxable Sales	2.0%	1,775,164	2,257,250	(21.4) %	1,775,164	2,257,250	(21.4) %
	Total Revenue	2.0%	67,324	79,203	(15.0) %	67,324	79,203	(15.0) %
OUT OF TOWN	Net Taxable Sales	23.3%	20,564,210	20,683,320	(0.6) %	20,564,210	20,683,320	(0.6) %
	Total Revenue	20.6%	696,772	704,219	(1.1) %	696,772	704,219	(1.1) %
MISCELLANEOUS	Net Taxable Sales	0.2%	196,902	409,144	(51.9) %	196,902	409,144	(51.9) %
	Total Revenue	0.2%	6,750	14,649	(53.9) %	6,750	14,649	(53.9) %
CITY, BLDR CO	Net Taxable Sales	3.5%	3,059,901	3,139,631	(2.5) %	3,059,901	3,139,631	(2.5) %
	Total Revenue	12.0%	404,745	346,761	16.7 %	404,745	346,761	16.7 %
SW BUSINESS	Net Taxable Sales	1.8%	1,597,158	1,761,742	(9.3) %	1,597,158	1,761,742	(9.3) %
	Total Revenue	5.3%	179,410	158,093	13.5 %	179,410	158,093	13.5 %
AIRPORT ROAD	Net Taxable Sales	0.2%	205,776	226,414	(9.1) %	205,776	226,414	(9.1) %
	Total Revenue	0.2%	6,641	7,196	(7.7) %	6,641	7,196	(7.7) %
PACE	Net Taxable Sales	3.7%	3,290,749	3,218,709	2.2 %	3,290,749	3,218,709	2.2 %
	Total Revenue	3.1%	106,440	104,910	1.5 %	106,440	104,910	1.5 %
HARVEST JUNCTION	Net Taxable Sales	5.7%	5,049,535	5,012,795	0.7 %	5,049,535	5,012,795	0.7 %
	Total Revenue	5.0%	169,194	163,451	3.5 %	169,194	163,451	3.5 %
TOTALS	Net Taxable Sales	100.0%	88,338,074	91,520,130	(3.5) %	88,338,074	91,520,130	(3.5) %
	Total Revenue	100.0%	3,385,278	3,519,483	(3.8) %	3,385,278	3,519,483	(3.8) %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
January
2009



NORTH MAIN	Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
SOUTH MAIN	Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
TWIN PEAKS MALL	Business on the TWIN PEAKS MALL Complex.
TW PKS SQ EXTENDED	Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.
LASHLEY	Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
NORTH HOVER	Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
ALL OTHERS	All other licensed business within the City limits of Longmont.
OUT OF TOWN	All out of town Business licensed to collect Longmont taxes.
MISCELLANEOUS	Non-licensed and Temporary Business.
CITY, BLDR CO	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
SW BUSINESS	Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
AIRPORT ROAD	Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	Business generally located on PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
HARVEST JUNCTION	Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

LODGERS TAX
January
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						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
Total	<u><u>\$ 13,783</u></u>	(28.6) %	<u><u>\$ 19,308</u></u>	<u><u>\$ 13,783</u></u>	(28.6) %	<u><u>\$ 19,308</u></u>