

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

January 2011

SUMMARY

Total Taxes this Month:	\$	3,316,516
Compared to Last Year:		3,158,741
Percentage change:		5.0 %

CONTENTS

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

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

January 2011

Overview

Month of January : Total Sales and Use Tax for the month of January increased by 5% compared to last year. The Sales Tax component decreased by 0.9% while the Use Tax component increased by 51.3%.

Year to Date: Total Sales and Use Tax **through** January increased by 5.0% for 2011. The Sales Tax component decreased by 0.9% and the Use tax component increased by 51.3%.

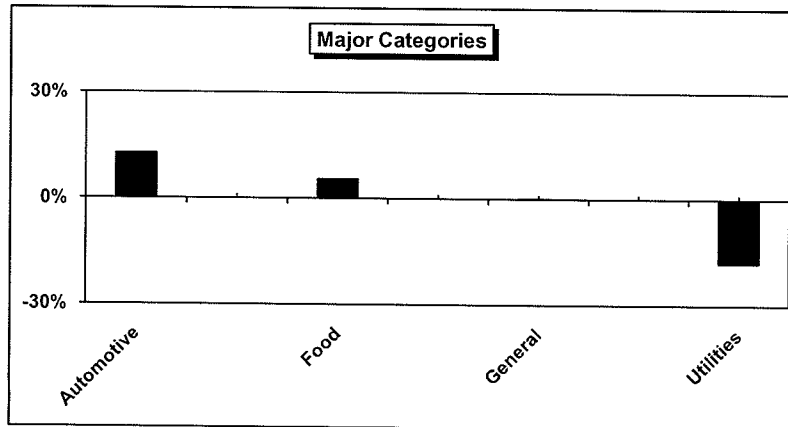
Important note in understanding year-to-year comparative basis within this report:

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.

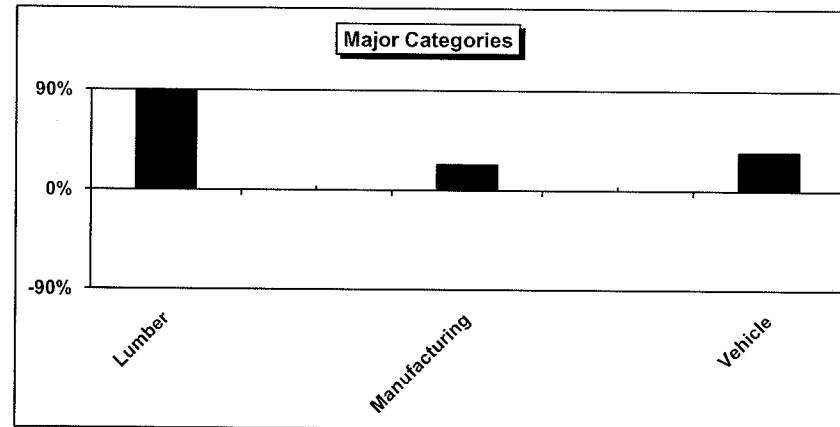
Sales Tax Activity

The *Automotive* and *Food* categories showed increases of 12.7% and 5.6% respectively while *Utilities* showed a decrease of 18.2% and the *General* category remained flat.



Use Tax Activity

The *Lumber*, *Manufacturing* and *Vehicle* categories showed increases of 104.6%, 23.5% and 34.8%.

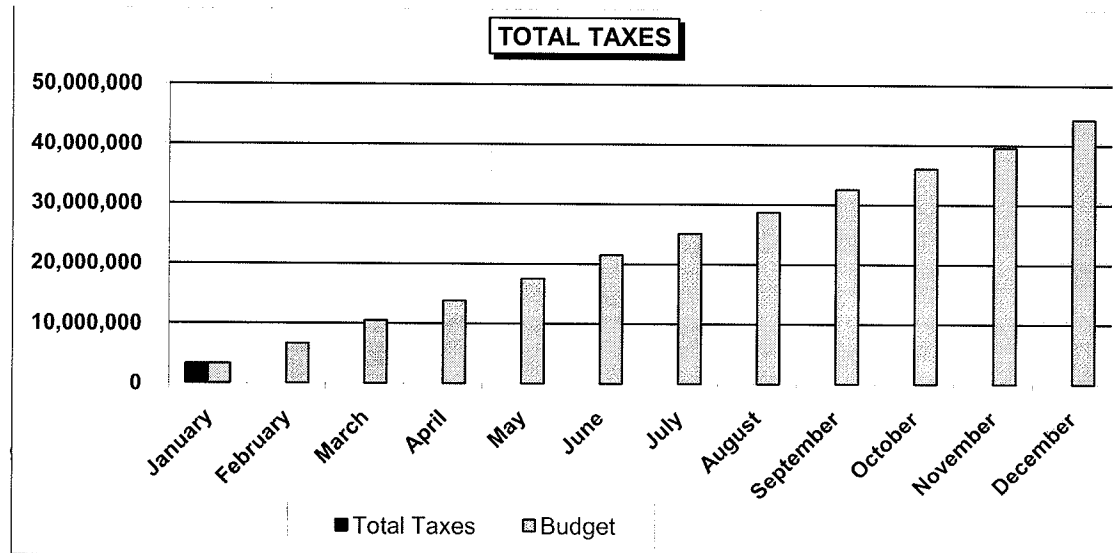


SALES & USE TAX - BUDGET TO ACTUAL

January 2011

3

	Sales & Use 2011 BUDGET	Cumulative Sales & Use 2011 BUDGET	Cumulative % of 2011 Budget	Sales Tax 2011 ACTUAL	Use Tax 2011 ACTUAL	Total 2010 ACTUAL
January	3,335,166	3,335,166	7.5	2,799,957	516,559	3,316,516
February	3,297,618	6,632,783	15.0			-
March	3,856,024	10,488,807	23.6			-
April	3,398,257	13,887,064	31.3			-
May	3,661,262	17,548,326	39.6			-
June	3,992,518	21,540,844	48.6			-
July	3,520,429	25,061,273	56.5			-
August	3,626,612	28,687,885	64.7			-
September	3,844,610	32,532,495	73.3			-
October	3,532,352	36,064,847	81.3			-
November	3,500,216	39,565,063	89.2			-
December	4,792,808	44,357,871	100.0			-
Total	\$ 44,357,871			\$ 2,799,957	516,559	3,316,516



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

**Revenue Growth Per Fund / Current Year to Previous Year
January 2011**

	2010 YTD Sales Tax	2010 YTD Use Tax	2010 YTD Total	2011 YTD Sales Tax	2011 YTD Use Tax	2011 YTD Total	Sales Tax % Change 2010 - 2011	Use Tax % Change 2010 - 2011	Total % Change 2010 - 2011	% Change needed to reach budget
General Fund	1,720,698	14,727	1,735,425	1,709,897	4,984	1,714,881	-0.6%	-66.2%	-1.2%	1.18%
PIF Fund	-	193,577	193,577	-	310,472	310,472	n/a	60.4%	60.4%	-11.50%
Other Funds	1,096,945	132,794	1,229,739	1,090,060	201,103	1,291,163	-0.6%	51.4%	5.0%	-0.49%
All Funds Total	2,817,643	341,098	3,158,741	2,799,957	516,559	3,316,516	-0.6%	51.4%	5.0%	-0.49%
				Budgeted Increase			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 one month is that the General Fund share of revenue from sales and use tax is down 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 one month, the PIF is up by 60.4%, 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 5.0%.

SALES AND USE TAX

January

2011

5

ACCOUNT GROUPS

	January 2011	January 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
<u>GRAND TOTALS</u>						
Active Accounts	7,831	7,538	293	7,831	7,538	293
Net Taxable Sales	86,011,795	86,502,655	(0.6) %	86,011,795	86,502,655	(0.6) %
Net Sales Tax	2,752,990	2,778,603	(0.9) %	2,752,990	2,778,603	(0.9) %
Delinquent Sales Tax	43,550	30,014	-	43,550	30,014	-
Use Tax	515,965	341,098	51.3 %	515,965	341,098	51.3 %
Delinquent Use Tax	594	0	-	594	0	-
Other Revenue*	3,417	9,026	-	3,417	9,026	-
Total Revenue	3,316,516	3,158,741	5.0 %	3,316,516	3,158,741	5.0 %

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

2011

6

ACCOUNT GROUPS

01000 Apparel

	January 2011	January 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	91	91	0	91	91	0
Net Taxable Sales	1,330,177	1,312,047	1.4 %	1,330,177	1,312,047	1.4 %
Net Sales Tax	43,125	42,533	1.4 %	43,125	42,533	1.4 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	137	62	121.0 %	137	62	121.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	10	15	-	10	15	-
Total Revenue	43,272	42,610	1.6 %	43,272	42,610	1.6 %
% of Total Revenue	1.3 %	1.3 %	0.0 %	1.3 %	1.3 %	0.0 %

02000 Automotive

Active Accounts	294	299	(5)	294	299	(5)
Net Taxable Sales	6,766,368	6,167,541	9.7 %	6,766,368	6,167,541	9.7 %
Net Sales Tax	212,671	188,689	12.7 %	212,671	188,689	12.7 %
Delinquent Sales Tax	6,727	3,223	-	6,727	3,223	-
Use Tax	2,832	732	286.9 %	2,832	732	286.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
Total Revenue	222,230	192,644	15.4 %	222,230	192,644	15.4 %
% of Total Revenue	6.7 %	6.1 %	0.6 %	6.7 %	6.1 %	0.6 %

03000 Food

Active Accounts	399	375	24	399	375	24
Net Taxable Sales	28,982,304	27,184,842	6.6 %	28,982,304	27,184,842	6.6 %
Net Sales Tax	923,619	874,866	5.6 %	923,619	874,866	5.6 %
Delinquent Sales Tax	19,568	11,716	-	19,568	11,716	-
Use Tax	15,123	25,256	(40.1) %	15,123	25,256	(40.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	3,812	-	0	3,812	-
Total Revenue	958,310	915,650	4.7 %	958,310	915,650	4.7 %
% of Total Revenue	28.9 %	29.0 %	(0.1) %	28.9 %	29.0 %	(0.1) %

SALES AND USE TAX

January

2011

7

ACCOUNT GROUPS

04000 Home Furnishings

	January 2011	January 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	231	217	14	231	217	14
Net Taxable Sales	3,272,624	3,058,052	7.0 %	3,272,624	3,058,052	7.0 %
Net Sales Tax	103,218	98,695	4.6 %	103,218	98,695	4.6 %
Delinquent Sales Tax	2,771	0	-	2,771	0	-
Use Tax	570	889	(35.9) %	570	889	(35.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
Total Revenue	106,559	99,584	7.0 %	106,559	99,584	7.0 %
% of Total Revenue	3.2 %	3.2 %	0.0 %	3.2 %	3.2 %	0.0 %

05000 General

Active Accounts	476	472	4	476	472	4
Net Taxable Sales	15,638,260	15,462,821	1.1 %	15,638,260	15,462,821	1.1 %
Net Sales Tax	504,549	504,024	0.1 %	504,549	504,024	0.1 %
Delinquent Sales Tax	3,147	997	-	3,147	997	-
Use Tax	2,601	2,696	(3.5) %	2,601	2,696	(3.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	617	396	-	617	396	-
Total Revenue	510,913	508,113	0.6 %	510,913	508,113	0.6 %
% of Total Revenue	15.4 %	16.1 %	(0.7) %	15.4 %	16.1 %	(0.7) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	819,783	900,912	(9.0) %	819,783	900,912	(9.0) %
Net Sales Tax	26,688	29,515	(9.6) %	26,688	29,515	(9.6) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	361	219	64.8 %	361	219	64.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	56	80	-	56	80	-
Total Revenue	27,105	29,814	(9.1) %	27,105	29,814	(9.1) %
% of Total Revenue	0.8 %	0.9 %	(0.1) %	0.8 %	0.9 %	(0.1) %

SALES AND USE TAX

January

2011

8

ACCOUNT GROUPS

07000 Lumber

	January 2011	January 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	2,166	2,046	120	2,166	2,046	120
Net Taxable Sales	4,498,747	4,518,050	(0.4) %	4,498,747	4,518,050	(0.4) %
Net Sales Tax	145,182	143,965	0.8 %	145,182	143,965	0.8 %
Delinquent Sales Tax	1,540	1,958	-	1,540	1,958	-
Use Tax	44,363	21,688	104.6 %	44,363	21,688	104.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	516	529	-	516	529	-
Total Revenue	191,601	168,140	14.0 %	191,601	168,140	14.0 %
% of Total Revenue	5.8 %	5.3 %	0.5 %	5.8 %	5.3 %	0.5 %

08000 Professional

Active Accounts	1,836	1,778	58	1,836	1,778	58
Net Taxable Sales	1,304,197	1,360,889	(4.2) %	1,304,197	1,360,889	(4.2) %
Net Sales Tax	41,967	43,186	(2.8) %	41,967	43,186	(2.8) %
Delinquent Sales Tax	0	585	-	0	585	-
Use Tax	47,145	23,429	101.2 %	47,145	23,429	101.2 %
Delinquent Use Tax	594	0	-	594	0	-
Other Revenue	752	205	-	752	205	-
Total Revenue	90,458	67,405	34.2 %	90,458	67,405	34.2 %
% of Total Revenue	2.7 %	2.1 %	0.6 %	2.7 %	2.1 %	0.6 %

09000 Public Utility

Active Accounts	279	257	22	279	257	22
Net Taxable Sales	13,608,054	16,624,911	(18.1) %	13,608,054	16,624,911	(18.1) %
Net Sales Tax	444,666	543,419	(18.2) %	444,666	543,419	(18.2) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	8,193	12,413	(34.0) %	8,193	12,413	(34.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	64	52	-	64	52	-
Total Revenue	452,923	555,884	(18.5) %	452,923	555,884	(18.5) %
% of Total Revenue	13.7 %	17.6 %	(3.9) %	13.7 %	17.6 %	(3.9) %

SALES AND USE TAX

January

2011

9

ACCOUNT GROUPS

10000 Unclassified

	January 2011	January 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	1,721	1,650	71	1,721	1,650	71
Net Taxable Sales	8,003,861	8,551,906	(6.4) %	8,003,861	8,551,906	(6.4) %
Net Sales Tax	249,425	265,859	(6.2) %	249,425	265,859	(6.2) %
Delinquent Sales Tax	9,797	11,535	-	9,797	11,535	-
Use Tax	114,088	39,262	190.6 %	114,088	39,262	190.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	998	3,195	-	998	3,195	-
Total Revenue	374,308	319,851	17.0 %	374,308	319,851	17.0 %
% of Total Revenue	11.3 %	10.1 %	1.2 %	11.3 %	10.1 %	1.2 %

11200 Home Occupations

Active Accounts	101	106	(5)	101	106	(5)
Net Taxable Sales	332,757	270,744	22.9 %	332,757	270,744	22.9 %
Net Sales Tax	10,653	8,602	23.8 %	10,653	8,602	23.8 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	0	0	0.0 %	0	0	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
Total Revenue	10,653	8,602	23.8 %	10,653	8,602	23.8 %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

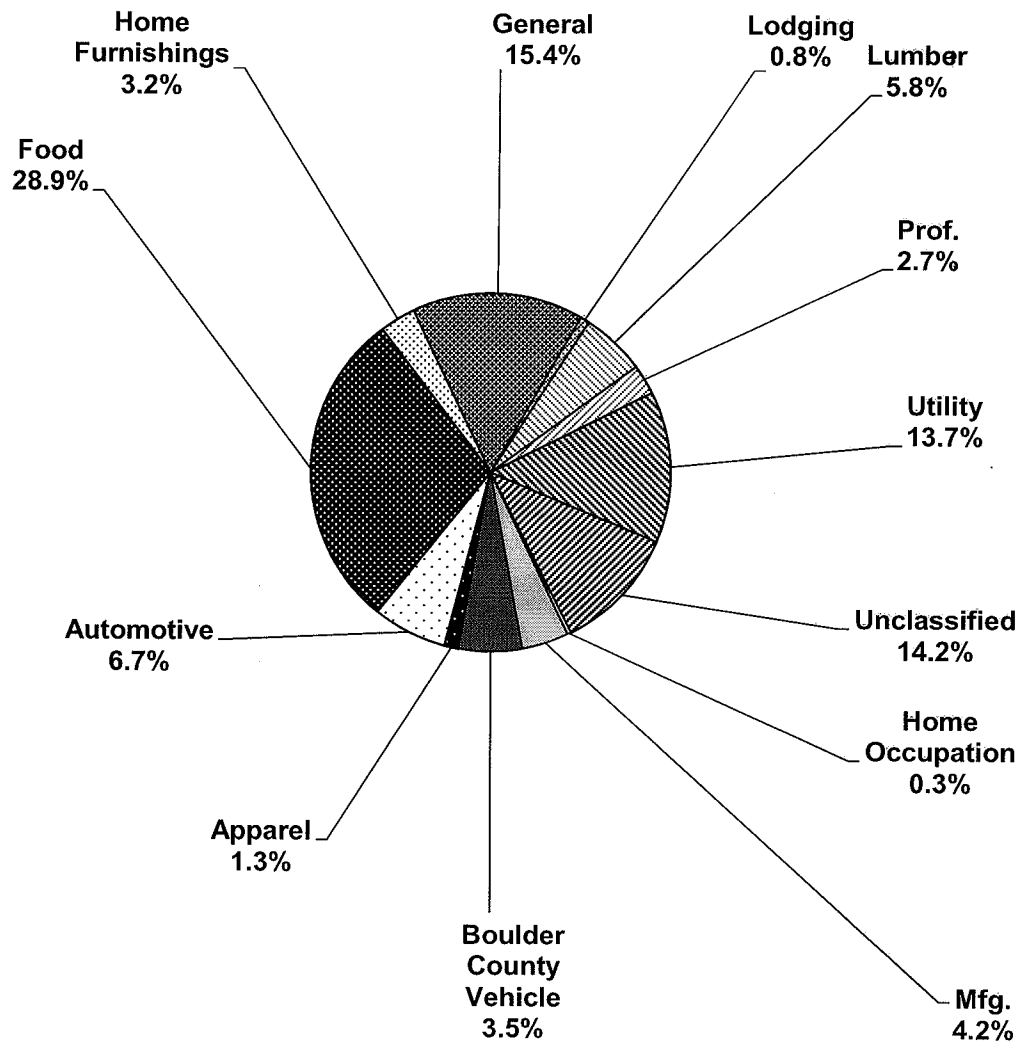
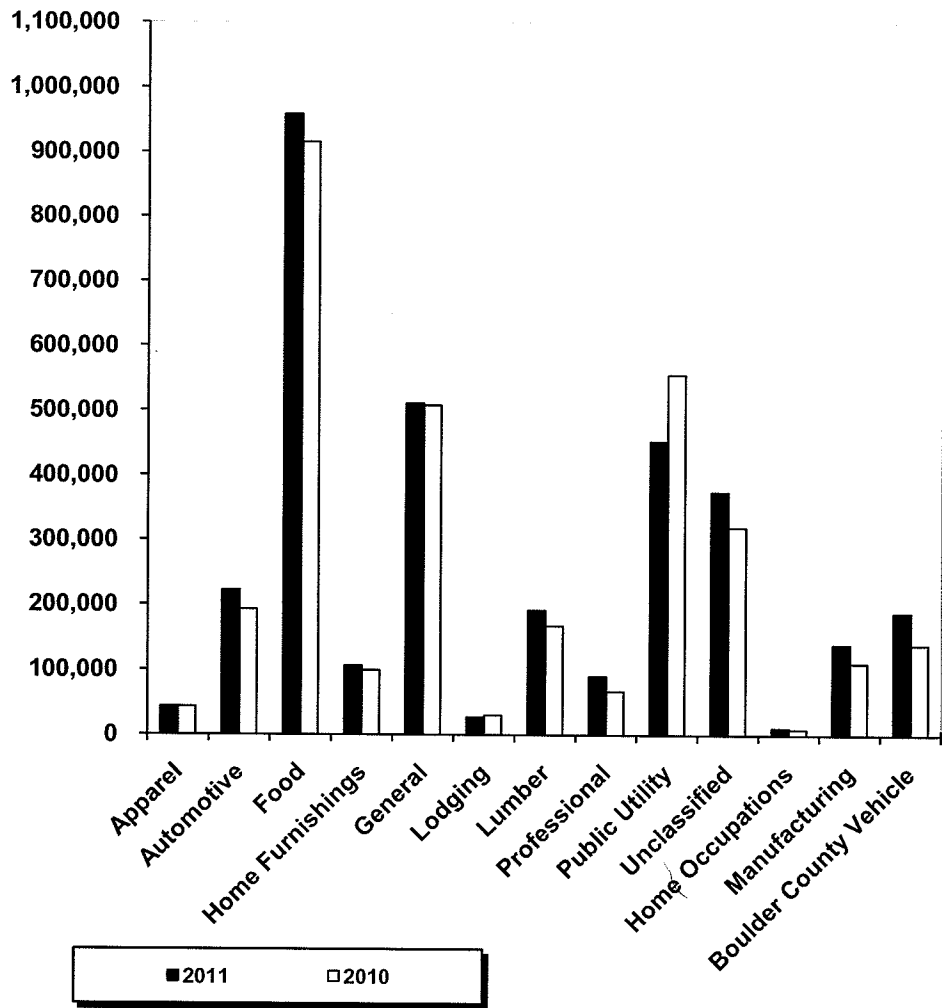
Active Accounts	217	227	(10)	217	227	(10)
Net Taxable Sales	1,454,663	1,089,940	33.5 %	1,454,663	1,089,940	33.5 %
Net Sales Tax	47,228	35,250	34.0 %	47,228	35,250	34.0 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	92,413	74,853	23.5 %	92,413	74,853	23.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	404	742	-	404	742	-
Total Revenue	140,045	110,845	26.3 %	140,045	110,845	26.3 %
% of Total Revenue	4.2 %	3.5 %	0.7 %	4.2 %	3.5 %	0.7 %

00000 Boulder County Vehicle

Use Tax	188,139	139,599	34.8 %	188,139	139,599	34.8 %
% of Total Revenue	5.7 %	4.4 %	1.3 %	5.7 %	4.4 %	1.3 %

Net Sales & Use Tax by Industry Type

For The Month Of
January
2011



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #		ACTIVE ACCTS	January 2011	January 2010	INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)
Apparel 01000	91	Net Taxable Sales	1,330,177	1,312,047	1.4 %	1,330,177	1,312,047	1.4 %
		Total Revenue	43,272	42,610	1.6 %	43,272	42,610	1.6 %
Automotive 02000	294	Net Taxable Sales	6,766,368	6,167,541	9.7 %	6,766,368	6,167,541	9.7 %
		Total Revenue	222,230	192,644	15.4 %	222,230	192,644	15.4 %
Food 03000	399	Net Taxable Sales	28,982,304	27,184,842	6.6 %	28,982,304	27,184,842	6.6 %
		Total Revenue	958,310	915,650	4.7 %	958,310	915,650	4.7 %
Home Furnishings 04000	231	Net Taxable Sales	3,272,624	3,058,052	7.0 %	3,272,624	3,058,052	7.0 %
		Total Revenue	106,559	99,584	7.0 %	106,559	99,584	7.0 %
General 05000	476	Net Taxable Sales	15,638,260	15,462,821	1.1 %	15,638,260	15,462,821	1.1 %
		Total Revenue	510,913	508,113	0.6 %	510,913	508,113	0.6 %
Lodging 06000	19	Net Taxable Sales	819,783	900,912	(9.0) %	819,783	900,912	(9.0) %
		Total Revenue	27,105	29,814	(9.1) %	27,105	29,814	(9.1) %
Lumber 07000	2,166	Net Taxable Sales	4,498,747	4,518,050	(0.4) %	4,498,747	4,518,050	(0.4) %
		Total Revenue	191,601	168,140	14.0 %	191,601	168,140	14.0 %
Professional 08000	1,836	Net Taxable Sales	1,304,197	1,360,889	(4.2) %	1,304,197	1,360,889	(4.2) %
		Total Revenue	90,458	67,405	34.2 %	90,458	67,405	34.2 %
Public Utility 09000	279	Net Taxable Sales	13,608,054	16,624,911	(18.1) %	13,608,054	16,624,911	(18.1) %
		Total Revenue	452,923	555,884	(18.5) %	452,923	555,884	(18.5) %
Unclassified 10000	1,721	Net Taxable Sales	8,003,861	8,551,906	(6.4) %	8,003,861	8,551,906	(6.4) %
		Total Revenue	374,308	319,851	17.0 %	374,308	319,851	17.0 %
Home Occupations 11200	101	Net Taxable Sales	332,757	270,744	22.9 %	332,757	270,744	22.9 %
		Total Revenue	10,653	8,602	23.8 %	10,653	8,602	23.8 %
Manufacturing 12000	217	Net Taxable Sales	1,454,663	1,089,940	33.5 %	1,454,663	1,089,940	33.5 %
		Total Revenue	140,045	110,845	26.3 %	140,045	110,845	26.3 %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	188,139	139,599	34.8 %	188,139	139,599	34.8 %
GRAND TOTALS								
	7,831	Net Taxable Sales	86,011,795	86,502,655	(0.6) %	86,011,795	86,502,655	(0.6) %
		Total Revenue	3,316,516	3,158,741	5.0 %	3,316,516	3,158,741	5.0 %

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.

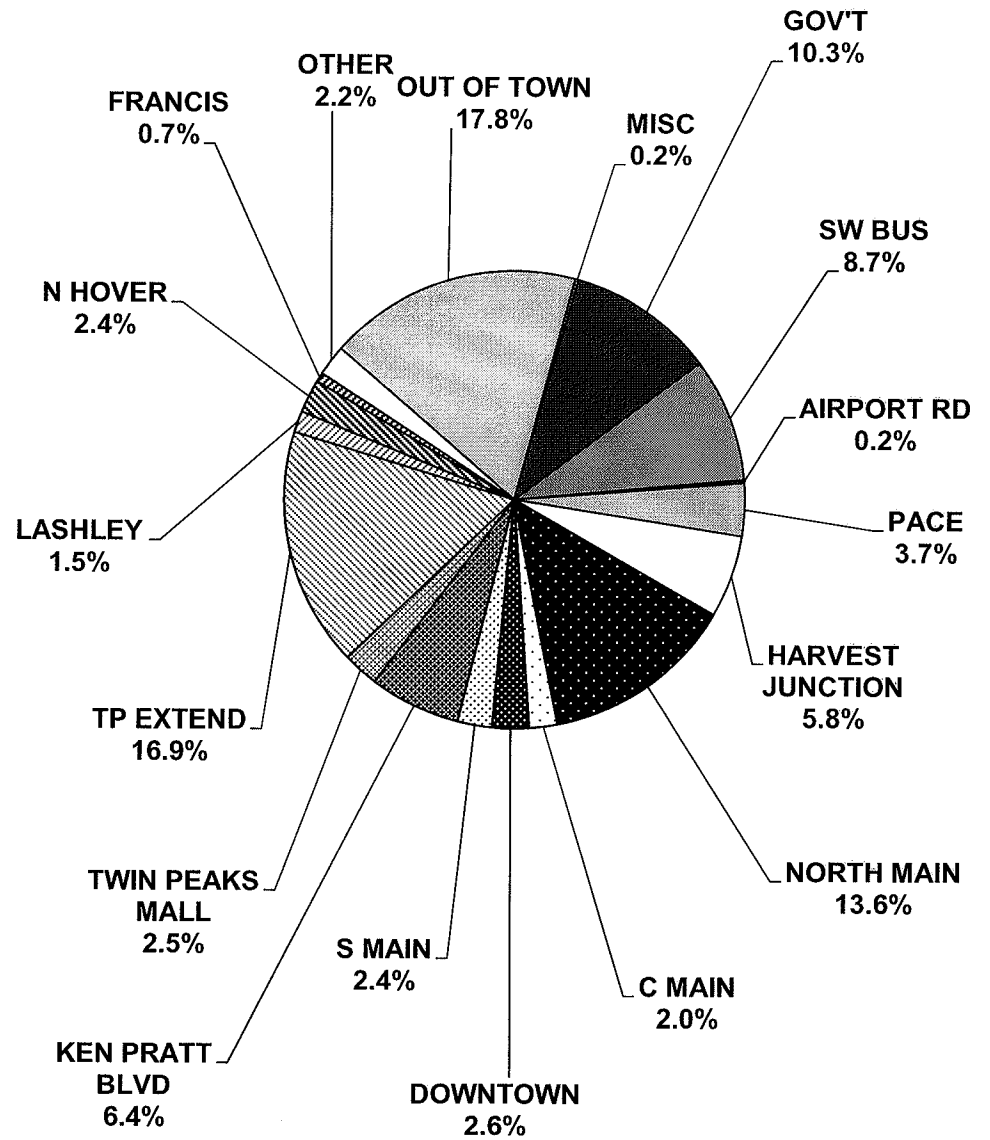
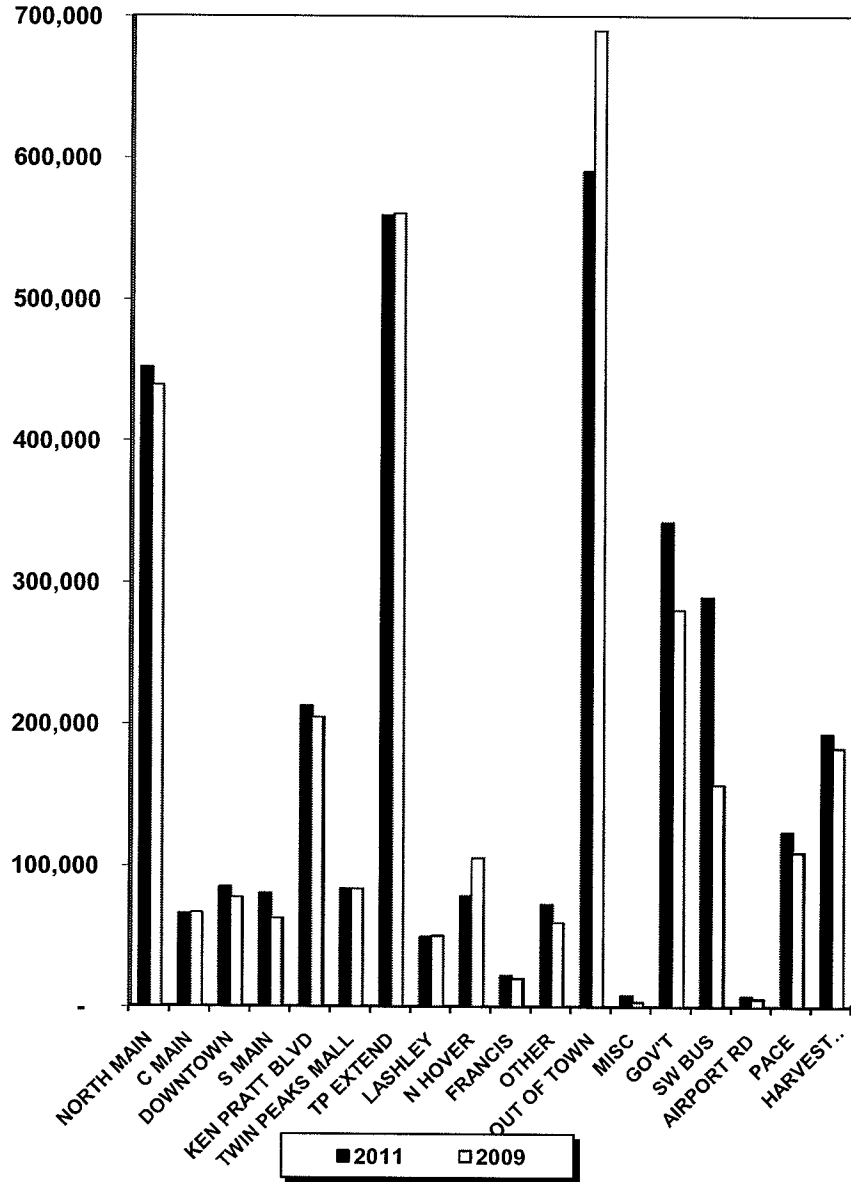
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

January
2011

LOCATION		% OF TOTAL	January 2011	January 2010	INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	15.8%	13,623,974	13,366,888	1.9 %	13,623,974	13,366,888	1.9 %
	Total Revenue	13.6%	451,539	439,421	2.8 %	451,539	439,421	2.8 %
CENTRAL MAIN	Net Taxable Sales	2.4%	2,025,845	1,965,259	3.1 %	2,025,845	1,965,259	3.1 %
	Total Revenue	2.0%	65,526	66,579	(1.6) %	65,526	66,579	(1.6) %
DOWNTOWN	Net Taxable Sales	3.1%	2,636,014	2,336,252	12.8 %	2,636,014	2,336,252	12.8 %
	Total Revenue	2.6%	84,857	77,391	9.6 %	84,857	77,391	9.6 %
SOUTH MAIN	Net Taxable Sales	2.8%	2,442,680	1,919,936	27.2 %	2,442,680	1,919,936	27.2 %
	Total Revenue	2.4%	80,413	62,706	28.2 %	80,413	62,706	28.2 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.5%	6,478,871	6,188,885	4.7 %	6,478,871	6,188,885	4.7 %
	Total Revenue	6.4%	212,482	204,625	3.8 %	212,482	204,625	3.8 %
TWIN PEAKS MALL	Net Taxable Sales	2.9%	2,488,305	2,764,637	(10.0) %	2,488,305	2,764,637	(10.0) %
	Total Revenue	2.5%	83,554	83,516	0.0 %	83,554	83,516	0.0 %
TW PKS SQ EXTENDED	Net Taxable Sales	19.6%	16,861,721	16,734,867	0.8 %	16,861,721	16,734,867	0.8 %
	Total Revenue	16.9%	559,097	560,437	(0.2) %	559,097	560,437	(0.2) %
LASHLEY	Net Taxable Sales	1.7%	1,432,899	1,458,676	(1.8) %	1,432,899	1,458,676	(1.8) %
	Total Revenue	1.5%	49,813	50,361	(1.1) %	49,813	50,361	(1.1) %
NORTH HOVER	Net Taxable Sales	2.8%	2,397,780	2,359,291	1.6 %	2,397,780	2,359,291	1.6 %
	Total Revenue	2.4%	78,301	105,452	(25.7) %	78,301	105,452	(25.7) %
FRANCIS	Net Taxable Sales	0.8%	674,924	605,115	11.5 %	674,924	605,115	11.5 %
	Total Revenue	0.7%	22,204	19,876	11.7 %	22,204	19,876	11.7 %
ALL OTHERS	Net Taxable Sales	1.9%	1,601,269	1,537,554	4.1 %	1,601,269	1,537,554	4.1 %
	Total Revenue	2.2%	72,501	59,533	21.8 %	72,501	59,533	21.8 %
OUT OF TOWN	Net Taxable Sales	19.9%	17,134,349	20,420,356	(16.1) %	17,134,349	20,420,356	(16.1) %
	Total Revenue	17.8%	590,949	690,279	(14.4) %	590,949	690,279	(14.4) %
MISCELLANEOUS	Net Taxable Sales	0.3%	250,856	100,669	149.2 %	250,856	100,669	149.2 %
	Total Revenue	0.2%	8,147	3,216	153.3 %	8,147	3,216	153.3 %
CITY, BLDR CO	Net Taxable Sales	4.1%	3,493,054	3,368,636	3.7 %	3,493,054	3,368,636	3.7 %
	Total Revenue	10.3%	342,916	280,725	22.2 %	342,916	280,725	22.2 %
SW BUSINESS	Net Taxable Sales	3.1%	2,694,144	2,322,282	16.0 %	2,694,144	2,322,282	16.0 %
	Total Revenue	8.7%	289,802	156,871	84.7 %	289,802	156,871	84.7 %
AIRPORT ROAD	Net Taxable Sales	0.3%	240,000	173,454	38.4 %	240,000	173,454	38.4 %
	Total Revenue	0.2%	7,732	5,600	38.1 %	7,732	5,600	38.1 %
PACE	Net Taxable Sales	4.3%	3,668,647	3,330,114	10.2 %	3,668,647	3,330,114	10.2 %
	Total Revenue	3.7%	123,810	109,421	13.2 %	123,810	109,421	13.2 %
HARVEST JUNCTION	Net Taxable Sales	6.8%	5,866,463	5,549,784	5.7 %	5,866,463	5,549,784	5.7 %
	Total Revenue	5.8%	192,873	182,732	5.5 %	192,873	182,732	5.5 %
TOTALS	Net Taxable Sales	100.0%	86,011,795	86,502,655	(0.6) %	86,011,795	86,502,655	(0.6) %
	Total Revenue	100.0%	3,316,516	3,158,741	5.0 %	3,316,516	3,158,741	5.0 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

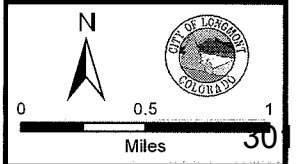
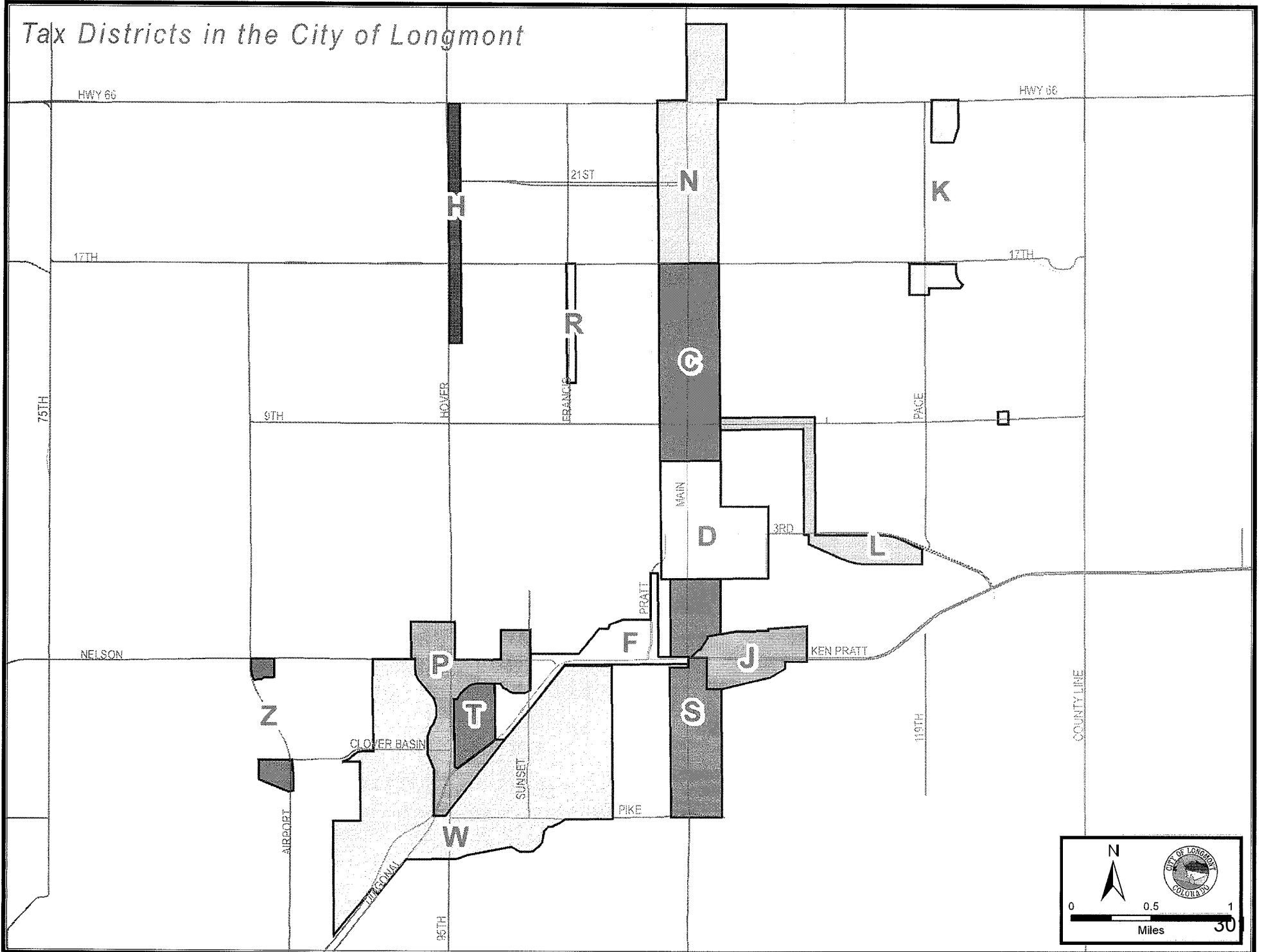
For The Month Of
January
2011



DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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



LODGERS TAX
January
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		0.0 %			0.0 %	
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 %	
Total	<u><u>\$ 14,956</u></u>	(10.1) %	<u><u>\$ 16,641</u></u>			

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