

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

July 2010

SUMMARY

Total Taxes this Month:	\$	3,473,029
Compared to Last Year:		3,457,651
Percentage change:		0.4 %

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

SALES AND USE TAX SUMMARY CITY OF LONGMONT

July 2010

Overview

Month of July : Total Sales and Use Tax for the month of June increased by 0.4% compared to last year. The Sales Tax component increased by 3.2% while the Use Tax component decreased by 3.8%.

Year to Date: Total Sales and Use Tax **through** July increased by 2.9% for 2010. The Sales Tax component increased by 1.5% and the Use tax component increased by 13.7%.

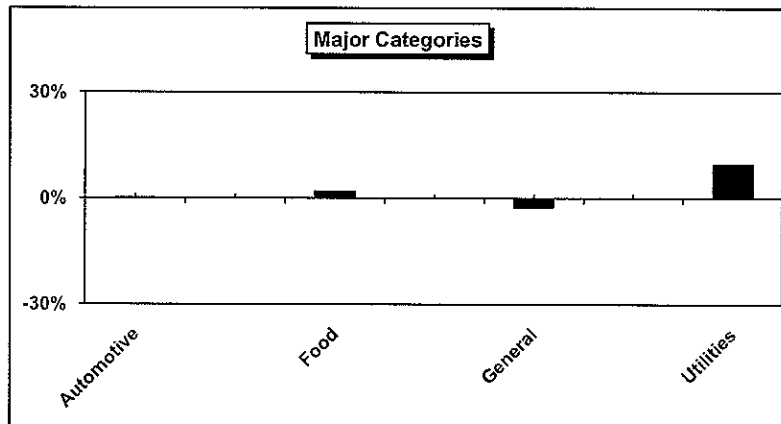
Important note in understanding year-to-year comparative basis within this report:

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.

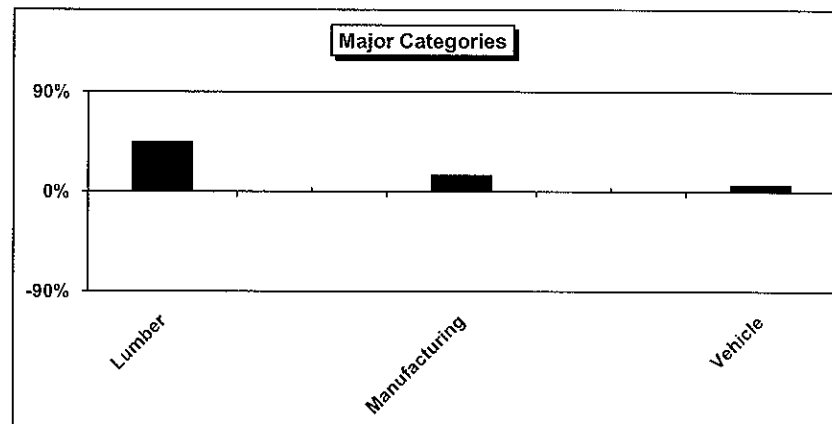
Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 0.2%, 2.0%, and 9.6% respectively, while the General category showed a decrease of 2.5%.



Use Tax Activity

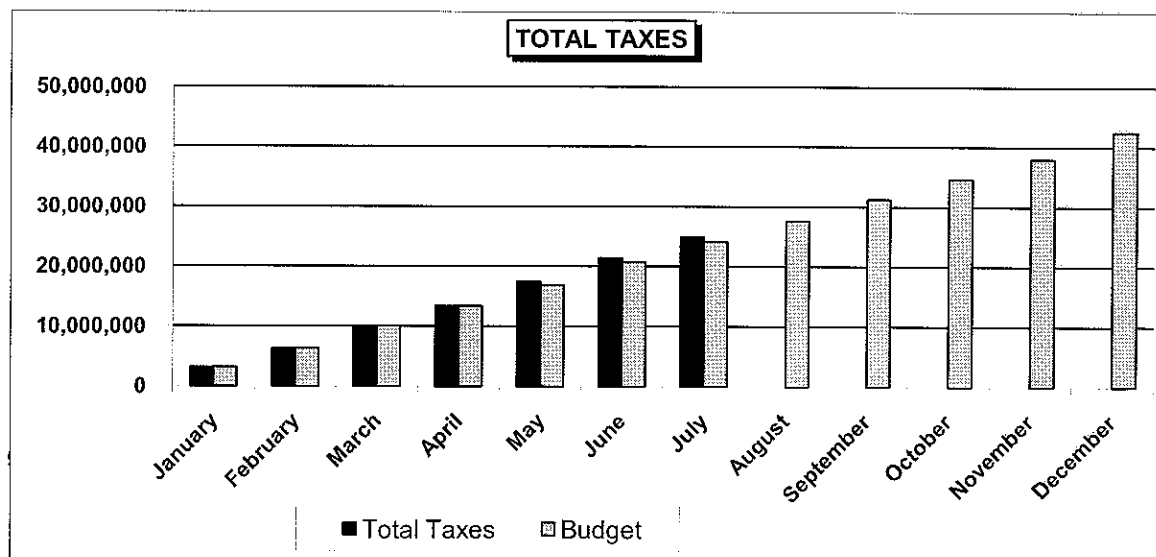
The *Lumber*, *Manufacturing* and *Vehicle* categories showed increases of 44.4%, 14.5% and 5.7%.



SALES & USE TAX - BUDGET TO ACTUAL

July 2010

	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			-
September	3,699,771	31,281,880	73.6			-
October	3,374,675	34,656,554	81.5			-
November	3,313,682	37,970,236	89.3			-
December	4,552,632	42,522,868	100.0			-
Total	\$ 42,522,868			\$ 21,292,694	3,546,412	24,839,105



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

**Revenue Growth Per Fund / Current Year to Previous Year
July 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	12,768,942	84,120	12,853,062	13,003,171	153,118	13,156,289	1.8%	82.0%	2.4%	0.79%
PIF Fund	-	1,895,181	1,895,181	-	2,012,629	2,012,629	n/a	6.2%	6.2%	-8.40%
Other Funds	8,140,202	1,261,805	9,402,006	8,289,523	1,380,664	9,670,187	1.8%	9.4%	2.9%	-0.38%
All Funds Total	20,909,143	3,241,106	24,150,249	21,292,694	3,546,412	24,839,105	1.8%	9.4%	2.9%	-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 seven months is that the General Fund share of revenue from sales and use tax is up by 2.4%. 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 seven months, the PIF is up by 6.2%, which is above the 8.4% decrease needed to reach budget.

Other Funds Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 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 2.9%.

SALES AND USE TAX**July****2010****5****ACCOUNT GROUPS**

	July 2010	July 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
<u>GRAND TOTALS</u>						
Active Accounts	7,708	7,365	343	7,708	7,365	343
Net Taxable Sales	93,731,204	90,959,250	3.0 %	655,611,947	640,502,627	2.4 %
Net Sales Tax	3,022,214	2,928,234	3.2 %	21,008,178	20,700,060	1.5 %
Delinquent Sales Tax	29,717	29,318	-	237,596	132,421	-
Use Tax	411,299	427,353	(3.8) %	3,514,791	3,090,187	13.7 %
Delinquent Use Tax	4,612	67,814	-	31,621	151,596	-
Other Revenue*	5,187	4,932	-	46,919	75,984	-
Total Revenue	3,473,029	3,457,651	0.4 %	24,839,105	24,150,248	2.9 %

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

July

2010

6

ACCOUNT GROUPS

01000 Apparel

	July 2010	July 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
Active Accounts	97	91	6	97	91	6
Net Taxable Sales	1,676,219	1,854,372	(9.6) %	12,097,391	12,528,910	(3.4) %
Net Sales Tax	54,442	58,657	(7.2) %	390,040	402,733	(3.2) %
Delinquent Sales Tax	0	1,526	-	2,812	3,617	-
Use Tax	182	141	29.1 %	1,052	3,394	(69.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	121	208	-	615	1,120	-
Total Revenue	54,745	60,532	(9.6) %	394,519	410,864	(4.0) %
% of Total Revenue	1.6 %	2 %	(0.2) %	1.6 %	1.7 %	(0.1) %

02000 Automotive

Active Accounts	295	308	(13)	295	308	(13)
Net Taxable Sales	8,068,145	8,688,803	(7.1) %	53,478,701	50,521,036	5.9 %
Net Sales Tax	257,974	281,686	(8.4) %	1,625,966	1,623,470	0.2 %
Delinquent Sales Tax	4,681	632	-	25,050	13,684	-
Use Tax	1,497	1,139	31.4 %	9,566	10,210	(6.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	774	0	-	2,119	8,973	-
Total Revenue	264,926	283,457	(6.5) %	1,662,701	1,656,337	0.4 %
% of Total Revenue	7.6 %	8 %	(0.6) %	6.7 %	6.9 %	(0.2) %

03000 Food

Active Accounts	383	370	13	383	370	13
Net Taxable Sales	32,596,928	30,034,246	8.5 %	209,109,270	203,941,160	2.5 %
Net Sales Tax	1,050,581	969,812	8.3 %	6,731,327	6,600,677	2.0 %
Delinquent Sales Tax	12,176	9,328	-	84,220	45,355	-
Use Tax	10,138	7,517	34.9 %	89,742	57,003	57.4 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,027	2,446	-	16,615	21,377	-
Total Revenue	1,073,922	989,103	8.6 %	6,921,903	6,724,412	2.9 %
% of Total Revenue	30.9 %	28.6 %	2.3 %	27.9 %	27.8 %	0.1 %

SALES AND USE TAX

July

2010

7

ACCOUNT GROUPS

04000 Home Furnishings

	July 2010	July 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
Active Accounts	227	206	21	227	206	21
Net Taxable Sales	3,194,289	3,271,514	(2.4) %	22,719,552	23,177,808	(2.0) %
Net Sales Tax	100,408	105,024	(4.4) %	731,625	743,854	(1.6) %
Delinquent Sales Tax	3,298	687	-	4,660	5,587	-
Use Tax	655	566	15.7 %	7,417	20,355	(63.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	29	0	-	1,516	601	-
Total Revenue	104,390	106,277	(1.8) %	745,218	770,397	(3.3) %
% of Total Revenue	3.0 %	3.1 %	(0.1) %	3.0 %	3.2 %	(0.2) %

05000 General

Active Accounts	466	461	5	466	461	5
Net Taxable Sales	17,940,832	18,171,567	(1.3) %	128,342,276	130,081,641	(1.3) %
Net Sales Tax	581,445	589,920	(1.4) %	4,121,856	4,228,475	(2.5) %
Delinquent Sales Tax	4,531	3,530	-	65,713	20,871	-
Use Tax	10,679	2,597	311.2 %	35,570	20,521	73.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	959	247	-	7,922	12,051	-
Total Revenue	597,614	596,294	0.2 %	4,231,062	4,281,918	(1.2) %
% of Total Revenue	17.2 %	17.2 %	0.0 %	17.0 %	17.7 %	(0.7) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,509,680	1,593,432	(5.3) %	8,479,421	7,910,548	7.2 %
Net Sales Tax	49,247	52,033	(5.4) %	276,606	257,954	7.2 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	323	69	368.1 %	1,289	553	133.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	105	5	-	246	353	-
Total Revenue	49,675	52,107	(4.7) %	278,141	258,860	7.4 %
% of Total Revenue	1.4 %	1.5 %	(0.1) %	1.1 %	1.1 %	0.0 %

SALES AND USE TAX

July

2010

ACCOUNT GROUPS

07000 Lumber

	July 2010	July 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
Active Accounts	2,122	2,001	121	2,122	2,001	121
Net Taxable Sales	7,234,683	7,030,619	2.9 %	45,634,118	46,894,201	(2.7) %
Net Sales Tax	235,414	228,851	2.9 %	1,476,987	1,521,365	(2.9) %
Delinquent Sales Tax	500	647	-	4,592	6,693	-
Use Tax	68,162	48,844	39.6 %	755,898	523,333	44.4 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	738	208	-	2,396	1,987	-
Total Revenue	304,814	278,550	9.4 %	2,239,873	2,053,378	9.1 %
% of Total Revenue	8.8 %	8.1 %	0.7 %	9.0 %	8.5 %	0.5 %

08000 Professional

Active Accounts	1,807	1,733	74	1,807	1,733	74
Net Taxable Sales	1,354,260	1,147,587	18.0 %	11,526,069	9,720,305	18.6 %
Net Sales Tax	42,864	36,905	16.1 %	354,932	301,531	17.7 %
Delinquent Sales Tax	0	0	-	13,989	5,734	-
Use Tax	27,888	54,195	(48.5) %	217,714	309,991	(29.8) %
Delinquent Use Tax	0	65,913	-	10,227	74,959	-
Other Revenue	685	1,557	-	2,320	6,692	-
Total Revenue	71,437	158,570	(54.9) %	599,182	698,907	(14.3) %
% of Total Revenue	2.1 %	4.6 %	(2.5) %	2.4 %	2.9 %	(0.5) %

09000 Public Utility

Active Accounts	276	245	31	276	245	31
Net Taxable Sales	9,639,927	9,322,466	3.4 %	81,986,753	75,263,211	8.9 %
Net Sales Tax	314,719	290,158	8.5 %	2,675,787	2,441,527	9.6 %
Delinquent Sales Tax	0	12,968	-	0	14,777	-
Use Tax	5,727	5,006	14.4 %	134,164	74,852	79.2 %
Delinquent Use Tax	0	1,901	-	0	1,901	-
Other Revenue	0	0	-	120	1,805	-
Total Revenue	320,446	310,033	3.4 %	2,810,071	2,534,862	10.9 %
% of Total Revenue	9.2 %	9.0 %	0.2 %	11.3 %	10.5 %	0.8 %

SALES AND USE TAX

July

2010

ACCOUNT GROUPS

10000 Unclassified

	July 2010	July 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
Active Accounts	1,696	1,595	101	1,696	1,595	101
Net Taxable Sales	9,183,581	8,177,195	12.3 %	68,746,821	65,199,500	5.4 %
Net Sales Tax	292,167	261,361	11.8 %	2,193,491	2,090,887	4.9 %
Delinquent Sales Tax	4,531	0	-	33,358	10,985	-
Use Tax	39,759	42,364	(6.1) %	355,487	321,353	10.6 %
Delinquent Use Tax	0	0	-	2,152	15,239	-
Other Revenue	0	0	-	7,448	5,141	-
Total Revenue	336,457	303,725	10.8 %	2,591,936	2,443,605	6.1 %
% of Total Revenue	9.7 %	8.8 %	0.9 %	10.4 %	10.1 %	0.3 %

11200 Home Occupations

Active Accounts	100	99	1	100	99	1
Net Taxable Sales	371,562	385,512	(3.6) %	2,435,147	2,492,075	(2.3) %
Net Sales Tax	11,792	12,307	(4.2) %	71,528	77,106	(7.2) %
Delinquent Sales Tax	0	0	-	3,202	1,250	-
Use Tax	21	0	0.0 %	22	3	633.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	2,116	238	-
Total Revenue	11,813	12,307	(4.0) %	76,868	78,597	(2.2) %
% of Total Revenue	0.3 %	0.4 %	(0.1) %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

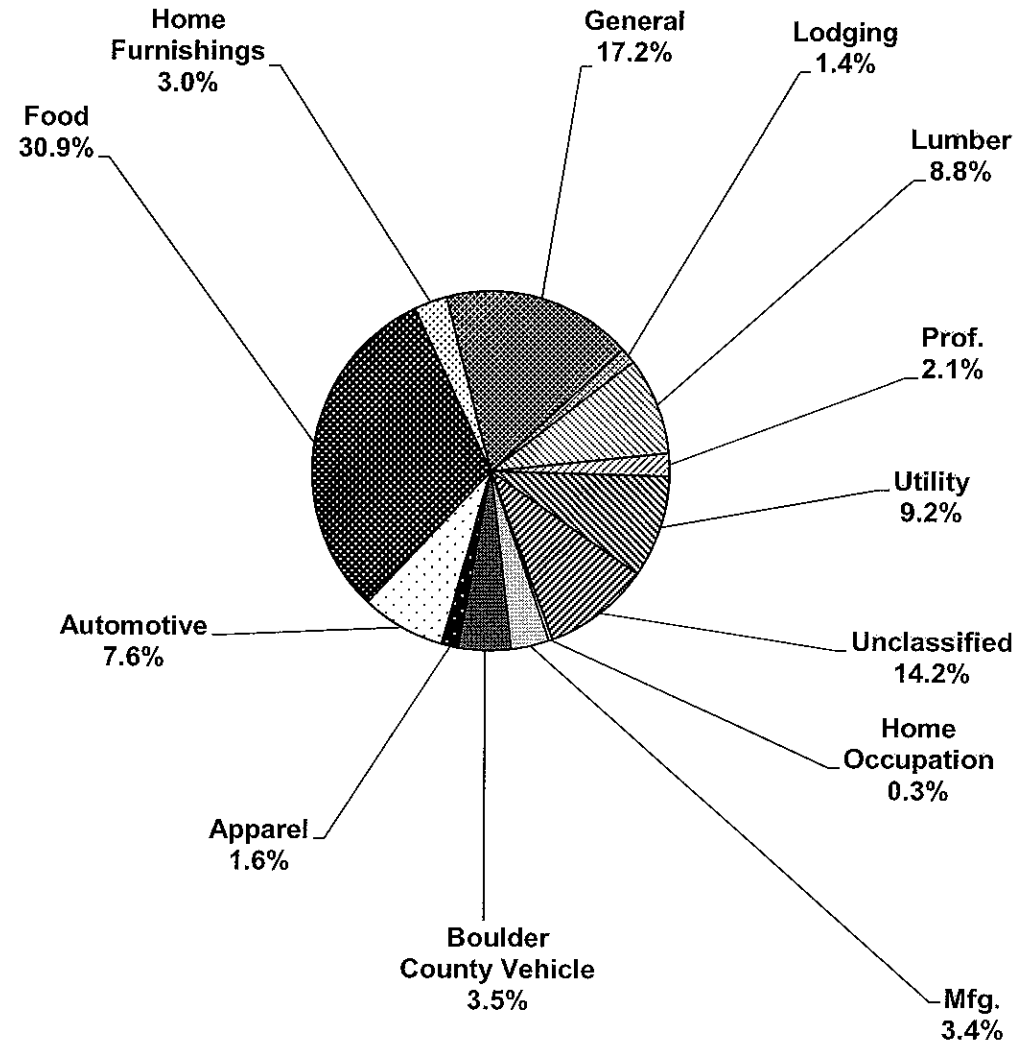
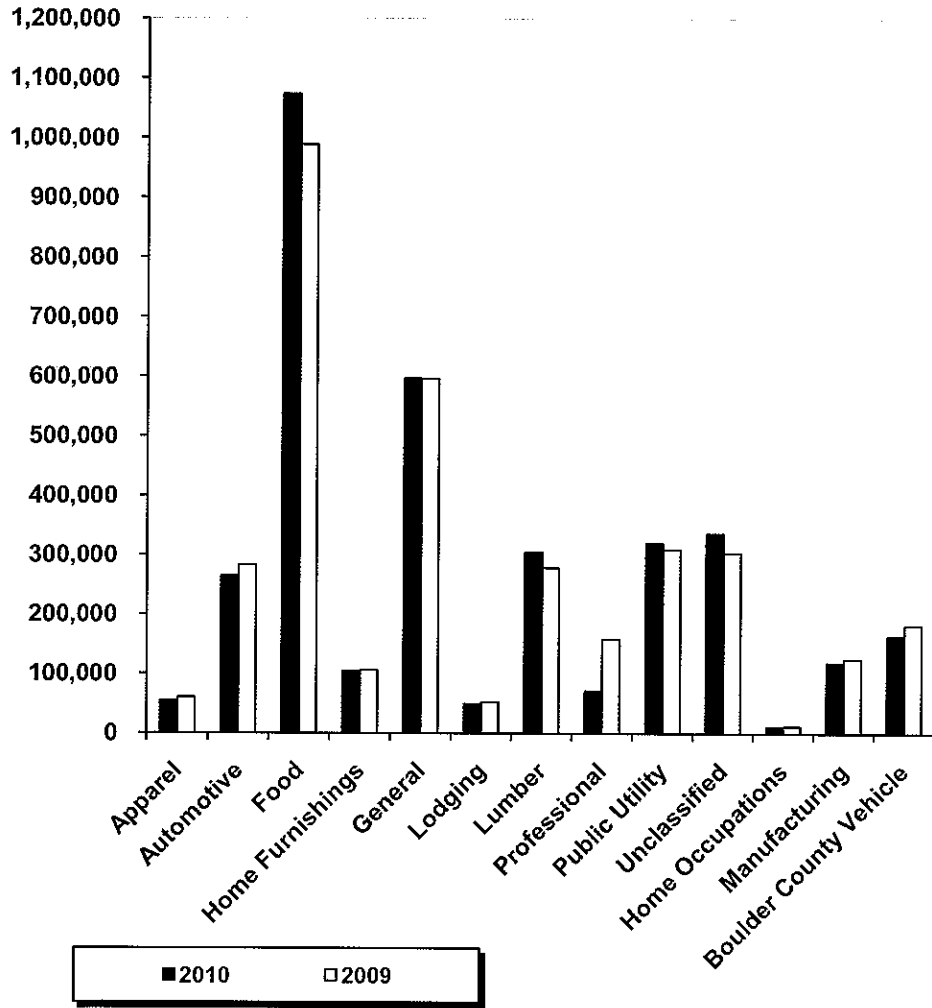
Active Accounts	219	236	(17)	219	236	(17)
Net Taxable Sales	961,098	1,281,937	(25.0) %	11,056,428	12,772,232	(13.4) %
Net Sales Tax	31,161	41,520	(24.9) %	358,033	410,481	(12.8) %
Delinquent Sales Tax	0	0	-	0	3,868	-
Use Tax	82,488	83,207	(0.9) %	755,003	659,321	14.5 %
Delinquent Use Tax	4,612	0	-	19,242	59,497	-
Other Revenue	749	261	-	3,486	15,646	-
Total Revenue	119,010	124,988	(4.8) %	1,135,764	1,148,813	(1.1) %
% of Total Revenue	3.4 %	3.6 %	(0.2) %	4.6 %	4.8 %	(0.2) %

00000 Boulder County Vehicle

Use Tax	163,780	181,708	(9.9) %	1,151,867	1,089,298	5.7 %
% of Total Revenue	4.7 %	5.3 %	(0.6) %	4.6 %	4.5 %	0.1 %

Net Sales & Use Tax by Industry Type

For The Month Of
July
2010



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		July 2010		INCR/ (DECR)	YTD 2010	YTD 2009	INCR/ (DECR)
			July 2010	July 2009				
Apparel 01000	97	Net Taxable Sales	1,676,219	1,854,372	(9.6) %	12,097,391	12,528,910	(3.4) %
		Total Revenue	54,745	60,532	(9.6) %	394,519	410,864	(4.0) %
Automotive 02000	295	Net Taxable Sales	8,068,145	8,688,803	(7.1) %	53,478,701	50,521,036	5.9 %
		Total Revenue	264,926	283,457	(6.5) %	1,662,701	1,656,337	0.4 %
Food 03000	383	Net Taxable Sales	32,596,928	30,034,246	8.5 %	209,109,270	203,941,160	2.5 %
		Total Revenue	1,073,922	989,103	8.6 %	6,921,903	6,724,412	2.9 %
Home Furnishings 04000	227	Net Taxable Sales	3,194,289	3,271,514	(2.4) %	22,719,552	23,177,808	(2.0) %
		Total Revenue	104,390	106,277	(1.8) %	745,218	770,397	(3.3) %
General 05000	466	Net Taxable Sales	17,940,832	18,171,567	(1.3) %	128,342,276	130,081,641	(1.3) %
		Total Revenue	597,614	596,294	0.2 %	4,231,062	4,281,918	(1.2) %
Lodging 06000	19	Net Taxable Sales	1,509,680	1,593,432	(5.3) %	8,479,421	7,910,548	7.2 %
		Total Revenue	49,675	52,107	(4.7) %	278,141	258,860	7.4 %
Lumber 07000	2,122	Net Taxable Sales	7,234,683	7,030,619	2.9 %	45,634,118	46,894,201	(2.7) %
		Total Revenue	304,814	278,550	9.4 %	2,239,873	2,053,378	9.1 %
Professional 08000	1,807	Net Taxable Sales	1,354,260	1,147,587	18.0 %	11,526,069	9,720,305	18.6
		Total Revenue	71,437	158,570	(54.9) %	599,182	698,907	(14.3) %
Public Utility 09000	276	Net Taxable Sales	9,639,927	9,322,466	3.4 %	81,986,753	75,263,211	8.9 %
		Total Revenue	320,446	310,033	3.4 %	2,810,071	2,534,862	10.9 %
Unclassified 10000	1,696	Net Taxable Sales	9,183,581	8,177,195	12.3 %	68,746,821	65,199,500	5.4 %
		Total Revenue	336,457	303,725	10.8 %	2,591,936	2,443,605	6.1 %
Home Occupations 11200	100	Net Taxable Sales	371,562	385,512	(3.6) %	2,435,147	2,492,075	(2.3) %
		Total Revenue	11,813	12,307	(4.0) %	76,868	78,597	(2.2) %
Manufacturing 12000	219	Net Taxable Sales	961,098	1,281,937	(25.0) %	11,056,428	12,772,232	(13.4) %
		Total Revenue	119,010	124,988	(4.8) %	1,135,764	1,148,813	(1.1) %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	163,780	181,708	(9.9) %	1,151,867	1,089,298	5.7 %
GRAND TOTALS	7,708	Net Taxable Sales	93,731,204	90,959,250	3.0 %	655,611,947	640,502,627	2.4 %
		Total Revenue	3,473,029	3,457,651	0.4 %	24,839,105	24,150,248	2.9 %

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

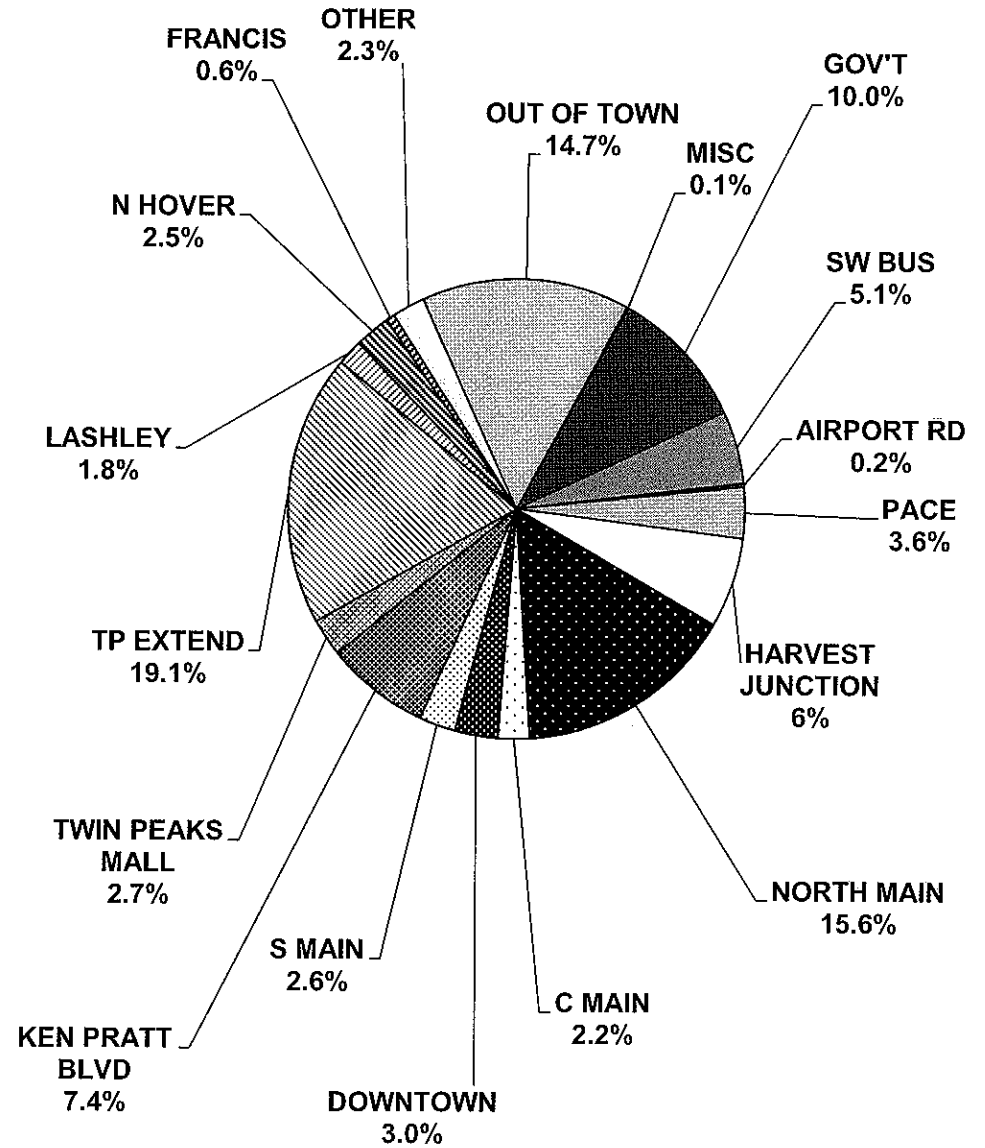
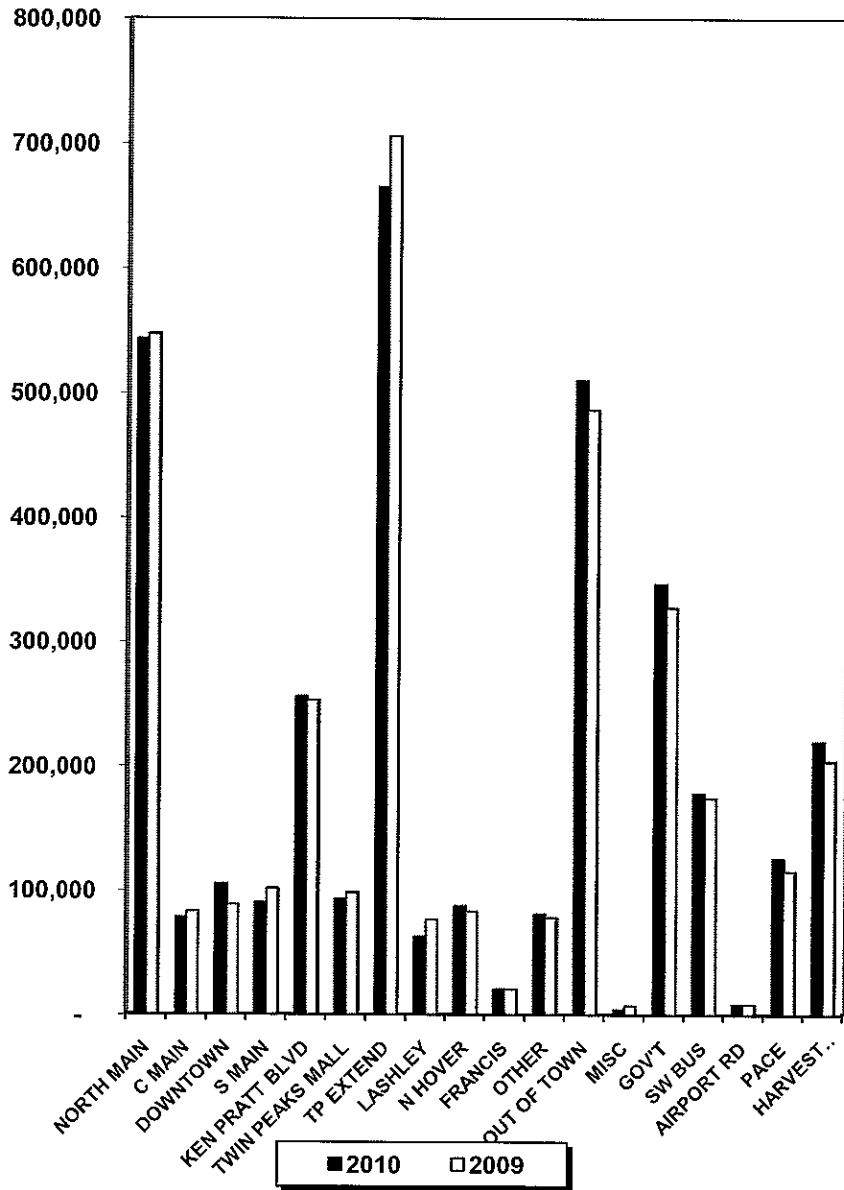
13

July
2010

LOCATION		% OF TOTAL	July 2010	July 2009	INCR/ (DECR)	YTD 2010	YTD 2009	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	17.7%	16,600,251	16,570,667	0.2 %	104,505,592	110,309,482	(5.3) %
	Total Revenue	15.6%	543,108	547,160	(0.7) %	3,444,186	3,633,829	(5.2) %
CENTRAL MAIN	Net Taxable Sales	2.6%	2,479,576	2,561,866	(3.2) %	16,595,837	17,834,088	(6.9) %
	Total Revenue	2.2%	77,981	82,954	(6.0) %	540,506	578,436	(6.6) %
DOWNTOWN	Net Taxable Sales	3.4%	3,200,164	2,620,905	22.1 %	19,435,277	18,916,136	2.7 %
	Total Revenue	3.0%	104,841	88,214	18.8 %	638,198	627,506	1.7 %
SOUTH MAIN	Net Taxable Sales	2.9%	2,744,050	3,111,216	(11.8) %	17,477,028	17,654,350	(1.0) %
	Total Revenue	2.6%	89,697	101,317	(11.5) %	561,755	577,054	(2.7) %
KEN PRATT BOULEVARD	Net Taxable Sales	8.2%	7,696,917	7,681,331	0.2 %	49,870,780	49,968,843	(0.2) %
	Total Revenue	7.4%	255,693	252,883	1.1 %	1,656,820	1,650,606	0.4 %
TWIN PEAKS MALL	Net Taxable Sales	2.8%	2,621,846	2,882,009	(9.0) %	19,096,881	20,809,640	(8.2) %
	Total Revenue	2.7%	92,852	98,049	(5.3) %	635,042	717,372	(11.5) %
TW PKS SQ EXTENDED	Net Taxable Sales	20.8%	19,534,652	19,303,837	1.2 %	134,513,828	130,702,772	2.9 %
	Total Revenue	19.1%	664,847	705,967	(5.8) %	4,528,126	4,424,241	2.3 %
LASHLEY	Net Taxable Sales	1.8%	1,675,597	1,917,531	(12.6) %	13,820,489	10,536,034	31.2 %
	Total Revenue	1.8%	62,416	76,367	(18.3) %	423,879	406,437	4.3 %
NORTH HOVER	Net Taxable Sales	2.9%	2,739,364	2,528,385	8.3 %	18,555,701	17,552,781	5.7 %
	Total Revenue	2.5%	87,393	82,887	5.4 %	637,586	582,649	9.4 %
FRANCIS	Net Taxable Sales	0.7%	617,353	602,861	2.4 %	4,488,189	4,077,732	10.1 %
	Total Revenue	0.6%	20,914	20,593	1.6 %	148,484	134,972	10.0 %
ALL OTHERS	Net Taxable Sales	2.3%	2,114,032	1,948,417	8.5 %	13,502,234	13,909,065	(2.9) %
	Total Revenue	2.3%	80,816	77,753	3.9 %	584,582	559,497	4.5 %
OUT OF TOWN	Net Taxable Sales	16.1%	15,055,378	13,833,884	8.8 %	127,991,681	124,011,671	3.2 %
	Total Revenue	14.7%	510,560	486,763	4.9 %	4,469,930	4,405,115	1.5 %
MISCELLANEOUS	Net Taxable Sales	0.1%	135,989	220,073	(38.2) %	1,545,056	1,610,157	(4.0) %
	Total Revenue	0.1%	4,484	7,326	(38.8) %	52,790	68,919	(23.4) %
CITY, BLDR CO	Net Taxable Sales	3.8%	3,587,285	3,262,125	10.0 %	22,944,381	20,633,576	11.2 %
	Total Revenue	10.0%	346,297	327,386	5.8 %	2,640,791	2,191,517	20.5 %
SW BUSINESS	Net Taxable Sales	2.3%	2,169,478	2,030,892	6.8 %	16,994,555	12,850,282	32.3 %
	Total Revenue	5.1%	177,437	173,866	2.1 %	1,432,343	1,312,409	9.1 %
AIRPORT ROAD	Net Taxable Sales	0.3%	252,568	265,499	(4.9) %	1,580,355	1,702,415	(7.2) %
	Total Revenue	0.2%	8,379	8,622	(2.8) %	53,004	56,690	(6.5) %
PACE	Net Taxable Sales	4.1%	3,830,249	3,522,433	8.7 %	25,381,872	23,685,059	7.2 %
	Total Revenue	3.6%	125,724	115,550	8.8 %	833,329	774,387	7.6 %
HARVEST JUNCTION	Net Taxable Sales	7.1%	6,676,455	6,095,319	9.5 %	47,312,211	43,738,544	8.2 %
	Total Revenue	6.3%	219,590	203,994	7.6 %	1,557,754	1,448,612	7.5 %
TOTALS	Net Taxable Sales	100.0%	93,731,204	90,959,250	3.0 %	655,611,947	640,502,627	2.4 %
	Total Revenue	100.0%	3,473,029	3,457,651	0.4 %	24,839,105	24,150,248	2.9 %

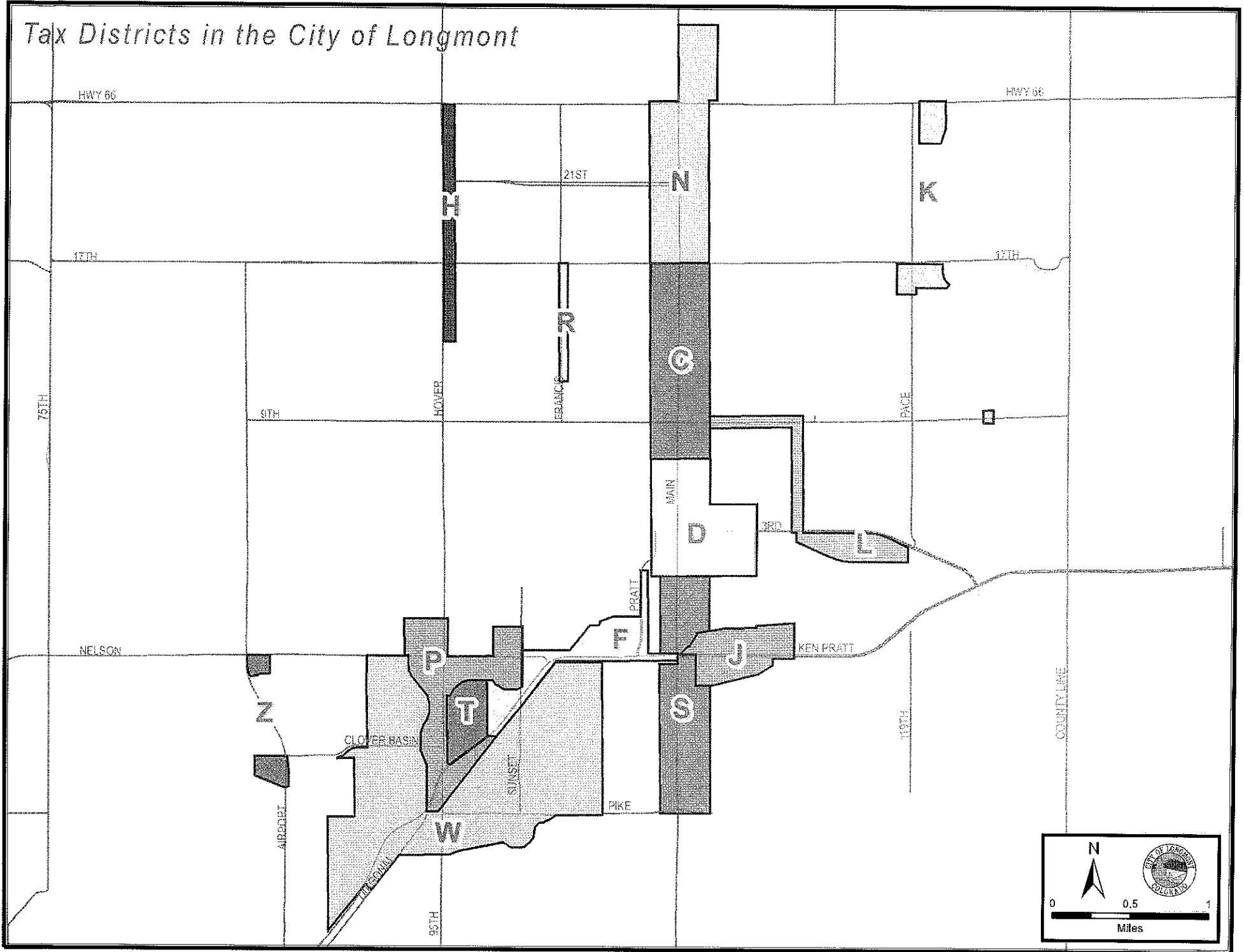
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
July
2010



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

Tax Districts in the City of Longmont



0 0.5 1
Miles

The map includes a north arrow pointing upwards and the official seal of the City of Longmont, Colorado, located in the bottom right corner. The seal features a circular design with the text "CITY OF LONGMONT" and "COLORADO" around the perimeter.

LODGERS TAX
July
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	(59.0) %	29,237	113,607	2.6 %	110,745
July	43,506	48.8 %	29,237	157,113	12.2 %	139,983
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	\$ 157,113	8.2 %	\$ 145,206			