

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

October 2010

SUMMARY

Total Taxes this Month:	\$	3,474,145
Compared to Last Year:		3,684,033
Percentage change:		(5.7) %

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http://ci.longmont.co.us/finance/sales_tax

SALES AND USE TAX SUMMARY CITY OF LONGMONT

October 2010

Overview

Month of October : Total Sales and Use Tax for the month of October decreased by 5.7% compared to last year. This decrease is directly related to a large delinquent Use Tax payment collected in October 2009 which raised the comparative basis for October 2010. The Sales Tax component increased by 0.1% while the Use Tax component increased by 11.4% with delinquent payments excluded.

Year to Date: Total Sales and Use Tax through October increased by 3.5% for 2010. The Sales Tax component increased by 2.0% and the Use tax component increased by 18.4%.

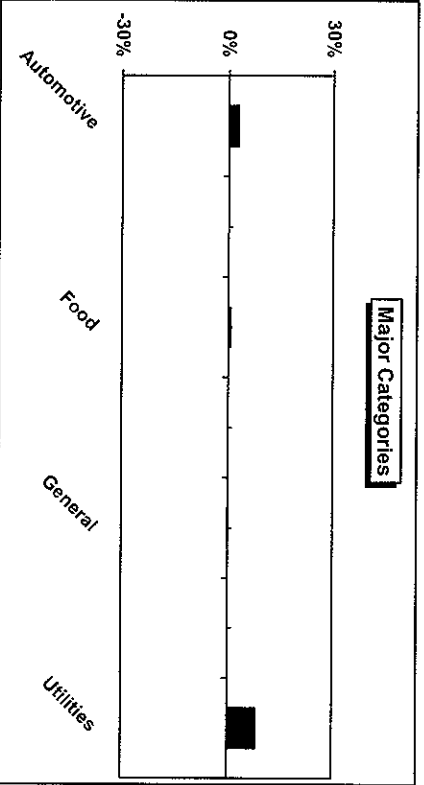
Important note in understanding year-to-year comparative basis within this report:

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.

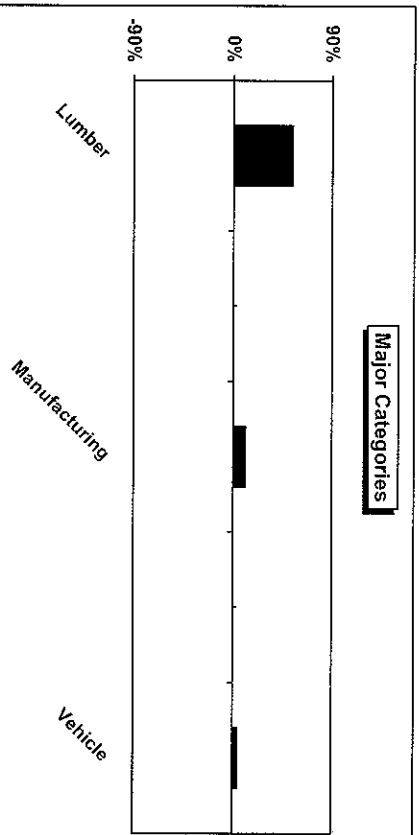
Sales Tax Activity

The *Automotive, Food, and Utilities* categories showed increases of 2.8%, 0.7%, and 8.2% respectively, while the General category showed a decrease of 0.1%.



Use Tax Activity

The *Lumber, Manufacturing and Vehicle* categories showed increases of 53.8%, 11.4% and 4.4%.

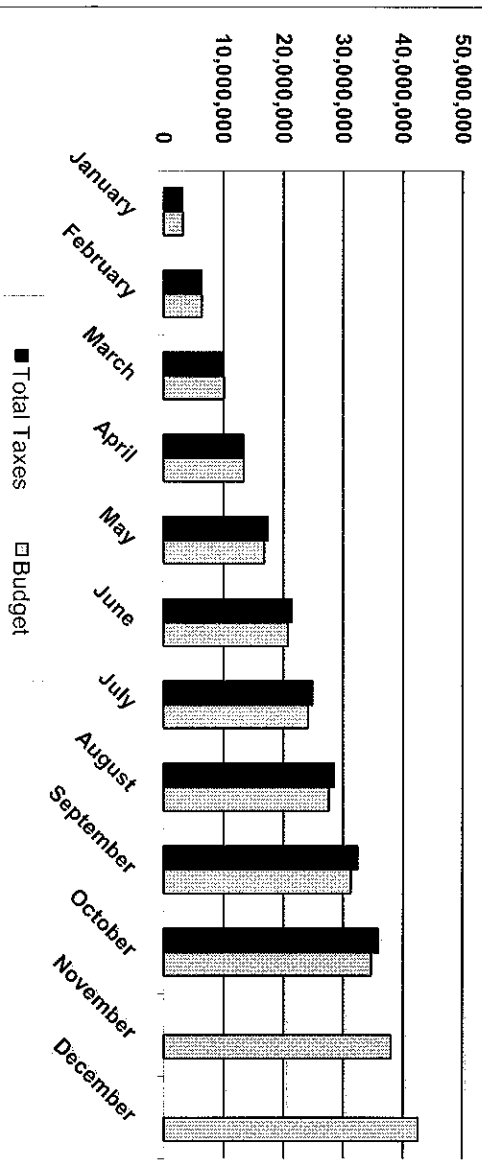


SALES & USE TAX - BUDGET TO ACTUAL

October
2010

	Sales & Use		Cumulative		Sales Tax	Use Tax	Total
	2010	BUDGET	2010	BUDGET			
January	3,202,146	3,202,146	7.5	2,817,643	341,098	3,158,741	
February	3,149,506	6,351,652	14.9	2,718,863	437,462	3,156,325	
March	3,761,057	10,112,709	23.8	3,238,139	484,023	3,722,162	
April	3,292,470	13,405,179	31.5	2,867,191	476,993	3,344,183	
May	3,436,066	16,841,245	39.6	3,151,032	910,110	4,061,142	
June	3,851,859	20,693,103	48.7	3,442,708	480,815	3,923,523	
July	3,430,347	24,123,450	56.7	3,057,118	415,912	3,473,029	
August	3,458,659	27,582,109	64.9	3,157,511	506,999	3,664,510	
September	3,699,771	31,281,880	73.6	3,287,679	604,233	3,891,912	
October	3,374,675	34,656,554	81.5	3,006,433	467,711	3,474,145	
November	3,313,682	37,970,236	89.3	-	-	-	
December	4,552,632	42,522,868	100.0	-	-	-	
Total	\$ 42,522,868	\$ 42,522,868		\$ 30,744,317	5,125,355	35,869,673	

TOTAL TAXES



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

Revenue Growth Per Fund / Current Year to Previous Year October 2010

	2009 YTD	2009 YTD	2009 YTD	2010 YTD	2010 YTD	2010 YTD	Sales Tax			% Change needed to reach budget
	Sales Tax	Use Tax	Total	Sales Tax	Use Tax	Total	% Change 2009 - 2010	Use Tax % Change 2009 - 2010	Total % Change 2009 - 2010	
General Fund	18,267,255	123,401	18,390,656	18,775,154	221,290	18,996,445	2.8%	79.3%	3.3%	0.79%
PIF Fund	-	2,780,157	2,780,157	-	2,908,698	2,908,698	n/a	4.6%	4.6%	-8.40%
Other Funds	11,645,377	1,851,018	13,496,395	11,969,163	1,995,367	13,964,530	2.8%	7.8%	3.5%	-0.38%
All Funds Total	29,912,631	4,754,577	34,667,208	30,744,317	5,125,356	35,869,673	2.8%	7.8%	3.5%	-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 ten months is that the General Fund share of revenue from sales and use tax is up by 3.3%. 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 ten months, the PIF is up by 4.6%, 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 3.5%.

SALES AND USE TAX

ACCOUNT GROUPS	October	October	INC (DEC)	2010	INC (DEC)
	2010	2009		YTD 2010	
GRAND TOTALS					
Active Accounts	7,876	7,518	358	7,876	7,518
Net Taxable Sales	91,997,175	90,380,218	1.8 %	944,702,593	916,150,855
Net Sales Tax	2,918,282	2,916,812	0.1 %	30,172,662	29,585,628
Delinquent Sales Tax	80,719	26,761	-	472,418	219,359
Use Tax	462,758	415,553	11.4 %	5,084,209	4,292,569
Delinquent Use Tax	4,954	310,231	-	44,332	462,947
Other Revenue*	7,432	14,676	-	96,051	106,705
Total Revenue	3,474,145	3,684,033	(5.7) %	35,869,672	34,667,208
					3.5 %

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

October

2010

ACCOUNT GROUPS	October 2010	October 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
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01000 Apparel

Active Accounts	96	91	5	96	91	5
Net Taxable Sales	1,805,972	1,880,255	(4.0) %	17,887,177	18,642,057	(4.0) %
Net Sales Tax	58,668	60,206	(2.6) %	576,870	598,197	(3.6) %
Delinquent Sales Tax	0	887	-	4,114	6,752	-
Use Tax	132	148	(10.8) %	1,461	4,211	(65.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	63	167	-	844	1,480	-
Total Revenue	58,863	61,408	(4.1) %	583,289	610,640	(4.5) %
% of Total Revenue	1.7 %	2 %	0.0 %	1.6 %	1.8 %	(0.2) %

02000 Automotive

Active Accounts	299	302	(3)	299	302	(3)
Net Taxable Sales	8,057,131	7,440,378	8.3 %	77,430,991	72,635,321	6.6 %
Net Sales Tax	260,315	235,879	10.4 %	2,399,747	2,334,255	2.8 %
Delinquent Sales Tax	3,944	5,848	-	34,398	20,271	-
Use Tax	1,004	1,636	(38.6) %	13,758	13,948	(1.4) %
Delinquent Use Tax	3,455	0	-	3,455	0	-
Other Revenue	2,382	6,127	-	5,622	15,337	-
Total Revenue	271,100	249,490	8.7 %	2,456,980	2,383,811	3.1 %
% of Total Revenue	7.8 %	7 %	1.0 %	6.8 %	6.9 %	(0.1) %

03000 Food

Active Accounts	393	374	19	393	374	19
Net Taxable Sales	30,789,063	32,670,681	(5.8) %	302,261,546	299,449,453	0.9 %
Net Sales Tax	996,780	1,057,217	(5.7) %	9,744,678	9,673,909	0.7 %
Delinquent Sales Tax	6,971	8,046	-	106,582	85,880	-
Use Tax	10,952	9,231	18.6 %	137,987	81,052	70.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,207	2,997	-	18,828	28,981	-
Total Revenue	1,015,910	1,077,492	(5.7) %	10,008,075	9,869,822	1.4 %
% of Total Revenue	29.2 %	29.2 %	0.0 %	27.9 %	28.5 %	(0.6) %

SALES AND USE TAX

October

2010

ACCOUNT GROUPS

October
2010

October
2009

INC
(DEC)

YTD
2010

YTD
2009

INC
(DEC)

04000 Home Furnishings

Active Accounts	229	213	16		229	213	16
Net Taxable Sales	3,031,793	3,003,134	1.0 %		32,049,931	33,034,973	(3.0) %
Net Sales Tax	96,517	97,381	(0.9) %		1,031,310	1,063,196	(3.0) %
Delinquent Sales Tax	1,783	0	-		7,672	6,097	-
Use Tax	1,989	2,265	(12.2) %		12,650	26,342	(52.0) %
Delinquent Use Tax	0	0	-		0	0	-
Other Revenue	339	226	-		2,508	1,776	-
Total Revenue	100,628	99,872	0.8 %		1,054,140	1,097,411	(3.9) %
% of Total Revenue	2.9 %	2.7 %	0.2 %		2.9 %	3.2 %	(0.3) %

05000 General

Active Accounts	476	465	11		476	465	11
Net Taxable Sales	18,328,972	18,275,277	0.3 %		183,793,869	182,318,577	0.8 %
Net Sales Tax	593,158	594,389	(0.2) %		5,922,445	5,929,929	(0.1) %
Delinquent Sales Tax	5,399	2,151	-		75,860	24,788	-
Use Tax	7,736	2,796	176.7 %		114,980	29,629	288.1 %
Delinquent Use Tax	0	0	-		0	0	-
Other Revenue	726	0	-		14,741	17,136	-
Total Revenue	607,019	599,335	1.3 %		6,128,026	6,001,482	2.1 %
% of Total Revenue	17.5 %	16.3 %	1.2 %		17.1 %	17.3 %	(0.2) %

06000 Lodging

Active Accounts	19	19	0		19	19	0
Net Taxable Sales	1,335,919	1,247,073	7.1 %		12,651,402	11,891,619	6.4 %
Net Sales Tax	43,573	40,674	7.1 %		412,675	387,800	6.4 %
Delinquent Sales Tax	0	0	-		0	0	-
Use Tax	448	126	255.6 %		2,807	770	264.5 %
Delinquent Use Tax	0	0	-		0	0	-
Other Revenue	0	0	-		313	601	-
Total Revenue	44,021	40,800	7.9 %		415,795	389,171	6.8 %
% of Total Revenue	1.3 %	1.1 %	0.2 %		1.2 %	1.1 %	0.1 %

SALES AND USE TAX

October

2010

ACCOUNT GROUPS	October 2010	October 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
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07000 Lumber

Active Accounts	2,190	2,022	168	2,190	2,022	168
Net Taxable Sales	6,509,755	5,890,841	10.5 %	68,547,291	65,964,279	3.9 %
Net Sales Tax	203,122	191,096	6.3 %	2,084,352	2,141,663	(2.7) %
Delinquent Sales Tax	9,253	1,194	-	126,368	7,887	-
Use Tax	61,396	34,801	76.4 %	947,327	615,996	53.8 %
Delinquent Use Tax	0	0	-	4,993	0	-
Other Revenue	1,114	164	-	28,522	2,244	-
Total Revenue	274,885	227,255	21.0 %	3,191,562	2,767,790	15.3 %
% of Total Revenue	7.9 %	6.2 %	1.7 %	8.9 %	8.0 %	0.9 %

08000 Professional

Active Accounts	1,851	1,795	56	1,851	1,795	56
Net Taxable Sales	1,528,526	1,432,750	6.7 %	16,567,641	14,208,991	16.6 %
Net Sales Tax	46,938	46,173	1.7 %	510,302	445,331	14.6 %
Delinquent Sales Tax	2,343	0	-	20,787	6,330	-
Use Tax	36,742	35,333	4.0 %	398,448	389,046	2.4 %
Delinquent Use Tax	0	0	-	12,991	75,525	-
Other Revenue	609	588	-	4,402	7,863	-
Total Revenue	86,632	82,094	5.5 %	946,930	924,095	2.5 %
% of Total Revenue	2.5 %	2.2 %	0.3 %	2.6 %	2.7 %	(0.1) %

09000 Public Utility

Active Accounts	281	252	29	281	252	29
Net Taxable Sales	9,681,117	9,504,325	1.9 %	112,470,106	104,388,358	7.7 %
Net Sales Tax	315,958	310,119	1.9 %	3,667,545	3,390,111	8.2 %
Delinquent Sales Tax	0	0	-	3,456	17,047	-
Use Tax	11,703	5,397	116.8 %	159,877	93,709	70.6 %
Delinquent Use Tax	0	0	-	0	1,901	-
Other Revenue	0	102	-	3,675	4,785	-
Total Revenue	327,661	315,618	3.8 %	3,834,553	3,507,553	9.3 %
% of Total Revenue	9.4 %	8.6 %	0.8 %	10.7 %	10.1 %	0.6 %

SALES AND USE TAX

ACCOUNT GROUPS **October** **October** **2010** **2010**

10000 Unclassified **2010** **2009** **INC (DEC)** **YTD 2010** **YTD 2009** **INC (DEC)**

Active Accounts	1,718	1,642	76	1,718	1,642	76
Net Taxable Sales	9,728,348	8,037,150	21.0 %	102,984,798	92,921,869	10.8 %
Net Sales Tax	265,254	252,687	5.0 %	3,247,814	2,962,333	9.6 %
Delinquent Sales Tax	50,405	7,586	-	89,358	38,140	-
Use Tax	26,492	40,022	(33.8) %	497,595	418,751	18.8 %
Delinquent Use Tax	0	0	-	2,152	15,239	-
Other Revenue	776	3,867	-	10,502	9,746	-
Total Revenue	342,927	304,162	12.7 %	3,847,421	3,444,209	11.7 %
% of Total Revenue	9.9 %	8.3 %	1.6 %	10.7 %	9.9 %	0.8 %

11200 Home Occupations

Active Accounts	102	105	(3)	102	105	(3)
Net Taxable Sales	416,455	287,531	44.8 %	3,466,064	3,576,692	(3.1) %
Net Sales Tax	12,758	9,176	39.0 %	103,921	111,777	(7.0) %
Delinquent Sales Tax	621	0	-	3,823	1,250	-
Use Tax	0	6	(100.0) %	28	9	211.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	54	8	-	2,353	451	-
Total Revenue	13,433	9,190	46.2 %	110,125	113,487	(3.0) %
% of Total Revenue	0.4 %	0.2 %	0.2 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

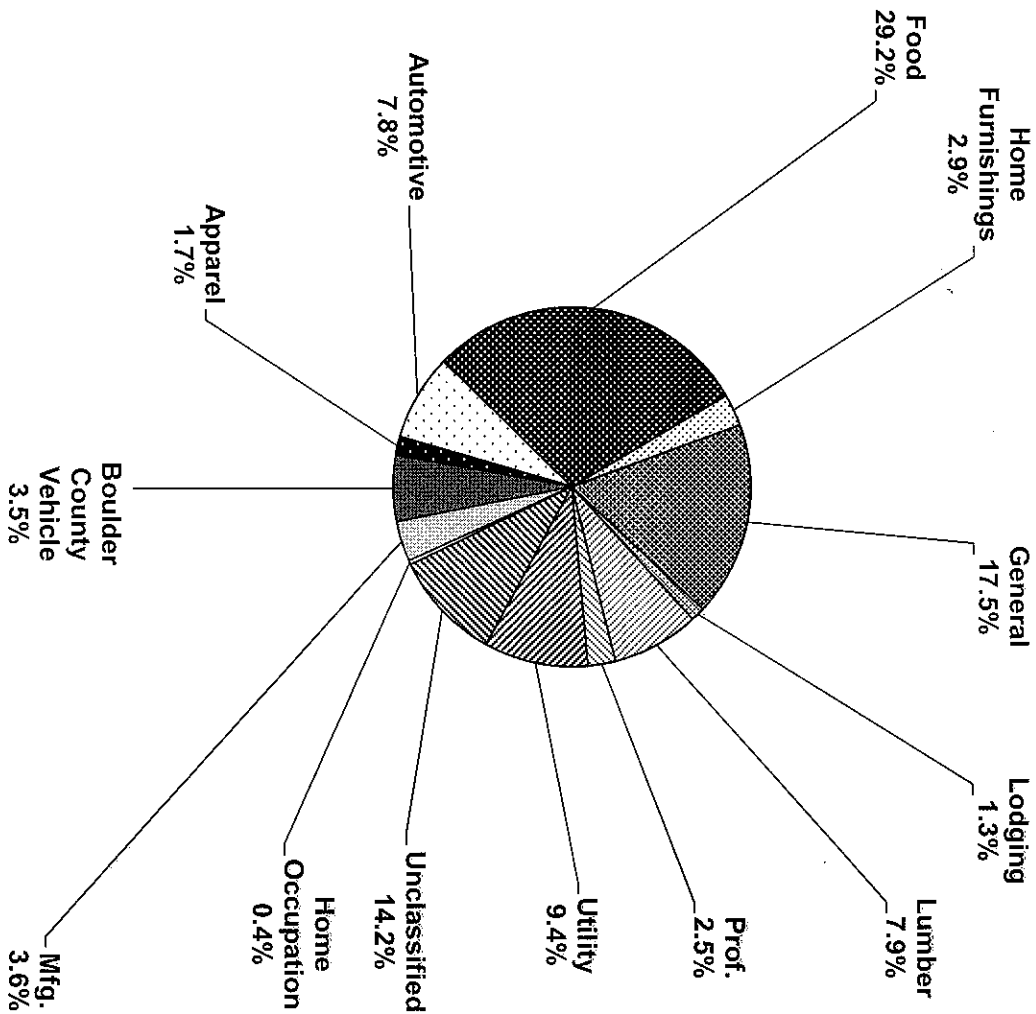
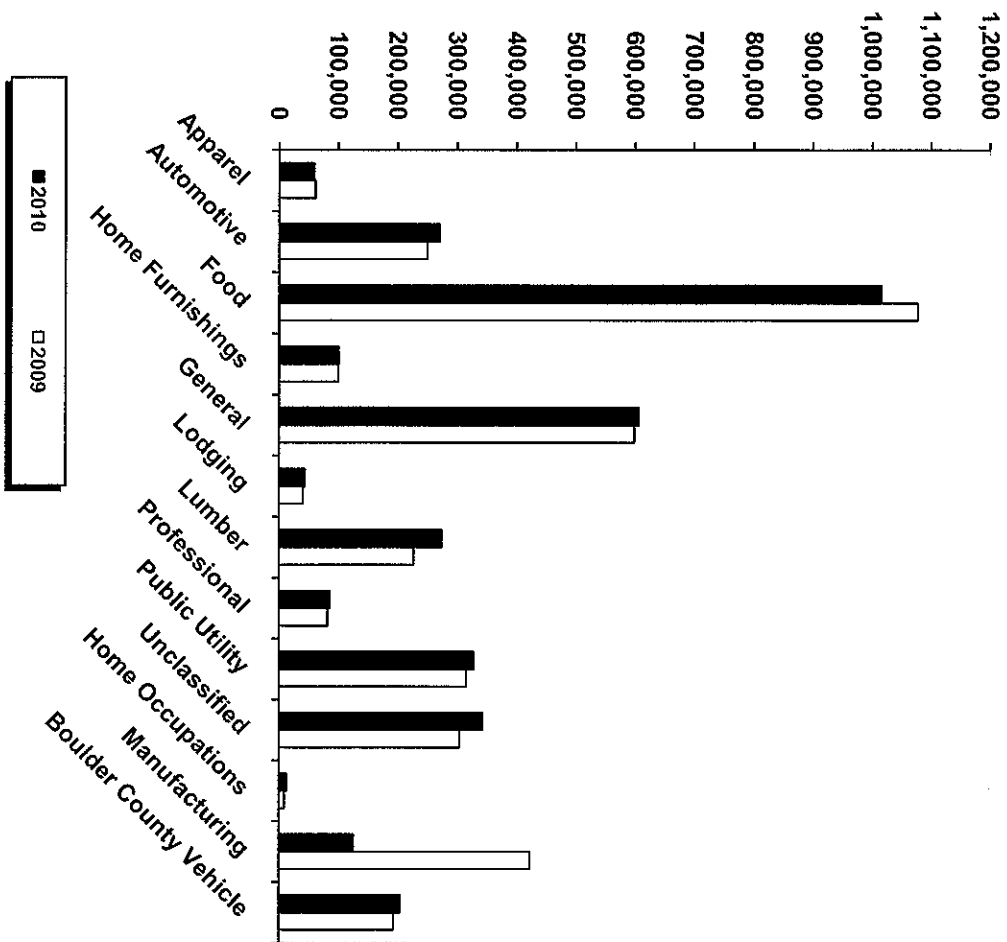
Active Accounts	221	237	(16)	221	237	(16)
Net Taxable Sales	784,124	710,823	10.3 %	14,591,777	17,118,666	(14.8) %
Net Sales Tax	25,241	21,815	15.7 %	471,003	547,127	(13.9) %
Delinquent Sales Tax	0	1,049	-	0	4,917	-
Use Tax	99,145	89,909	10.3 %	1,014,595	910,872	11.4 %
Delinquent Use Tax	1,499	310,231	-	20,741	370,282	-
Other Revenue	162	430	-	3,741	16,305	-
Total Revenue	126,047	423,434	(70.2) %	1,510,080	1,849,503	(18.4) %
% of Total Revenue	3.6 %	11.5 %	(7.9) %	4.2 %	5.3 %	(1.1) %

00000 Boulder County Vehicle

Use Tax	205,019	193,883	5.7 %	1,782,696	1,708,234	4.4 %
% of Total Revenue	5.9 %	5.3 %	0.6 %	5.0 %	4.9 %	0.1 %

Net Sales & Use Tax by Industry Type

For The Month Of
October
2010



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

October
2010

ACCOUNT GROUP ACTIVE ACCTS October 2010 October 2009 INCR/ (DECR) YTD 2010 YTD 2009 INCR/ (DECR)

Apparel 01000 96 Net Taxable Sales 1,805,972 1,880,255 (4.0) % 17,887,177 18,642,057 (4.0) %
Total Revenue 58,863 61,408 (4.1) % 583,289 610,640 (4.5) %

Automotive 02000 299 Net Taxable Sales 8,057,131 7,440,378 8.3 % 77,430,991 72,635,321 6.6 %
Total Revenue 271,100 249,490 8.7 % 2,456,980 2,383,811 3.1 %

Food 03000 393 Net Taxable Sales 30,789,063 32,670,681 (5.8) % 302,261,546 299,449,453 0.9 %
Total Revenue 1,015,910 1,077,492 (5.7) % 10,008,075 9,869,822 1.4 %

Home Furnishings 04000 229 Net Taxable Sales 3,031,793 3,003,134 1.0 % 32,049,931 33,034,973 (3.0) %
Total Revenue 100,628 99,872 0.8 % 1,054,140 1,097,411 (3.9) %

General 05000 476 Net Taxable Sales 18,328,972 18,275,277 0.3 % 183,793,869 182,318,577 0.8 %
Total Revenue 607,019 599,335 1.3 % 6,128,026 6,001,482 2.1 %

Lodging 06000 19 Net Taxable Sales 1,335,919 1,247,073 7.1 % 12,651,402 11,891,619 6.4 %
Total Revenue 44,021 40,800 7.9 % 415,795 389,171 6.8 %

Lumber 07000 2,190 Net Taxable Sales 6,509,755 5,890,841 10.5 % 68,547,291 65,964,279 3.9 %
Total Revenue 274,885 227,255 21.0 % 3,191,562 2,767,790 15.3 %

Professional 08000 1,851 Net Taxable Sales 1,528,526 1,432,750 6.7 % 16,567,641 14,208,991 16.6 %
Total Revenue 86,632 82,094 5.5 % 946,930 924,095 2.5 %

Public Utility 09000 281 Net Taxable Sales 9,681,117 9,504,325 1.9 % 112,470,106 104,388,358 7.7 %
Total Revenue 327,661 315,618 3.8 % 3,834,553 3,507,553 9.3 %

Unclassified 10000 1,718 Net Taxable Sales 9,728,348 8,037,150 21.0 % 102,984,798 92,921,869 10.8 %
Total Revenue 342,927 304,162 12.7 % 3,847,421 3,444,209 11.7 %

Home Occupations 11200 102 Net Taxable Sales 416,455 287,531 44.8 % 3,466,064 3,576,692 (3.1) %
Total Revenue 13,433 9,190 46.2 % 110,125 113,487 (3.0) %

Manufacturing 12000 221 Net Taxable Sales 784,124 710,823 10.3 % 14,591,777 17,118,666 (14.8) %
Total Revenue 126,047 423,434 (70.2) % 1,510,080 1,849,503 (18.4) %

Boulder County Vehicle 00000 1 Net Taxable Sales 0 0 0.0 % 0 0 0.0 %
Total Revenue 205,019 193,883 5.7 % 1,782,696 1,708,234 4.4 %

GRAND TOTALS 7,876 Net Taxable Sales 91,997,175 90,380,218 1.8 % 944,702,593 916,150,855 3.1 %
Total Revenue 3,474,145 3,684,033 (5.7) % 35,869,672 34,667,208 3.5 %

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

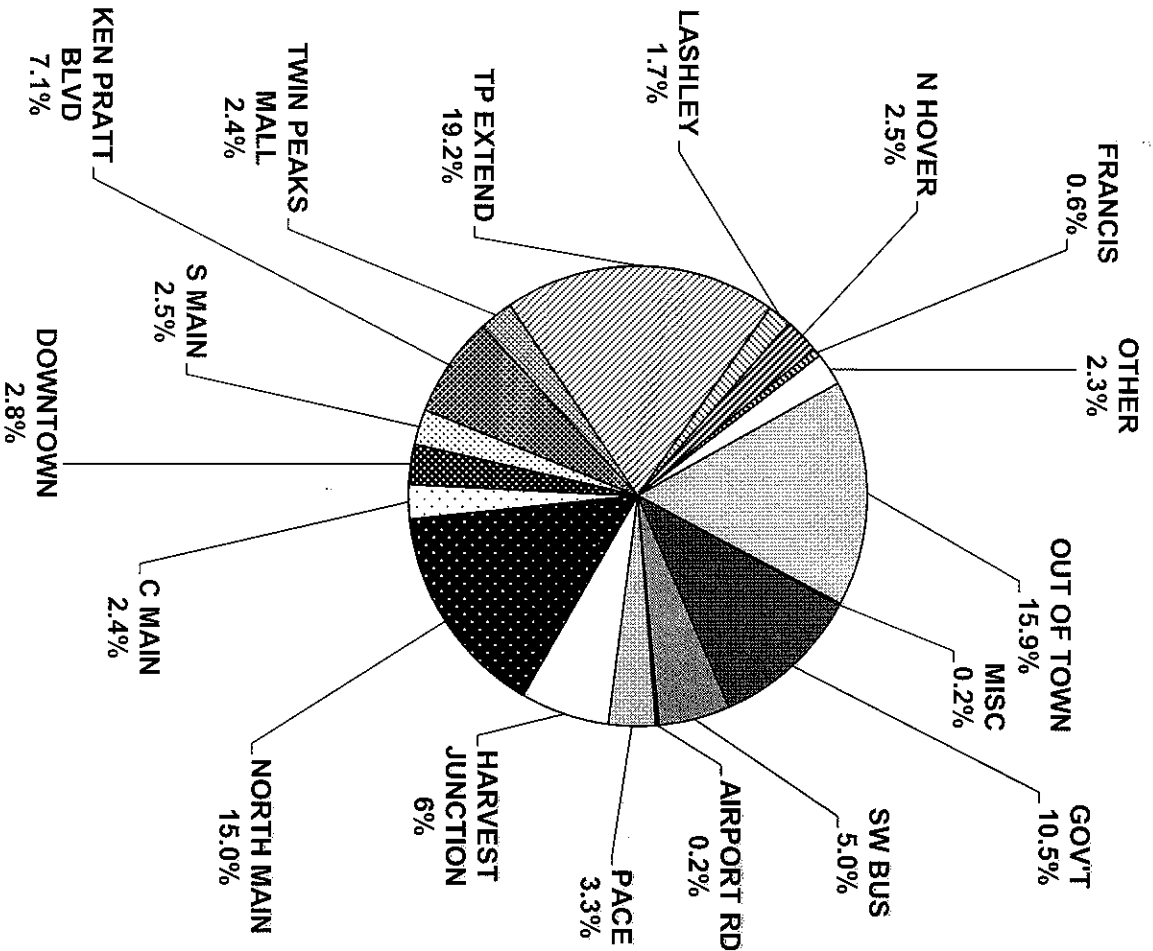
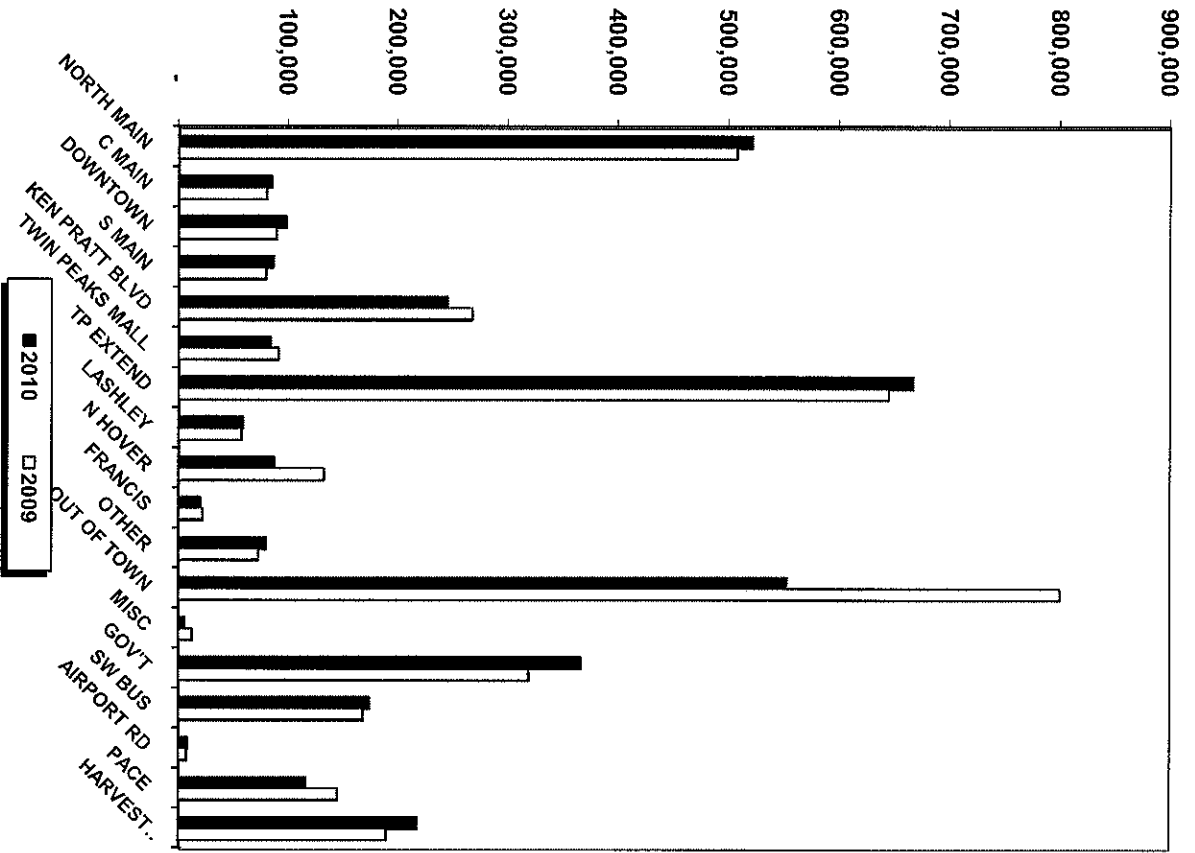
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

October
2010

LOCATION		% OF		October		INCR/ (DECR)	YTD		INCR/ (DECR)
		TOTAL	2010	2009	2010		2009		
NORTH MAIN	Net Taxable Sales	17.2%	15,849,338	15,476,267	2.4	%	152,261,535	157,457,909	(3.3)
	Total Revenue	15.0%	521,424	507,974	2.6	%	5,030,910	5,181,042	(2.9)
CENTRAL MAIN	Net Taxable Sales	2.7%	2,461,531	2,377,191	3.5	%	24,289,223	25,338,489	(4.1)
	Total Revenue	2.4%	84,364	79,653	5.9	%	795,392	826,967	(3.8)
DOWNTOWN	Net Taxable Sales	3.2%	2,983,931	2,699,752	10.5	%	28,255,389	27,431,058	3.0
	Total Revenue	2.8%	97,664	89,039	9.7	%	927,690	908,016	2.2
SOUTH MAIN	Net Taxable Sales	2.9%	2,641,568	2,404,820	9.8	%	25,275,822	25,095,390	0.7
	Total Revenue	2.5%	86,647	79,172	9.4	%	816,417	821,740	(0.6)
KEN PRATT BOULEVARD	Net Taxable Sales	8.1%	7,462,608	8,029,980	(7.1)	%	72,108,523	72,608,482	(0.7)
	Total Revenue	7.1%	245,640	267,885	(8.3)	%	2,390,817	2,398,555	(0.3)
TWIN PEAKS MALL	Net Taxable Sales	2.7%	2,498,039	2,626,954	(4.9)	%	26,877,603	29,277,954	(8.2)
	Total Revenue	2.4%	83,585	91,011	(8.2)	%	895,228	1,003,537	(10.8)
TW PKS SQ EXTENDED	Net Taxable Sales	21.3%	19,578,769	19,387,672	1.0	%	195,539,401	187,785,778	4.1
	Total Revenue	19.2%	667,252	645,080	3.4	%	6,644,422	6,326,418	5.0
LASHLEY	Net Taxable Sales	1.7%	1,608,106	1,504,448	6.9	%	19,019,586	14,929,085	27.4
	Total Revenue	1.7%	59,078	57,302	3.1	%	613,778	572,213	7.3
NORTH HOVER	Net Taxable Sales	2.8%	2,532,110	4,031,452	(37.2)	%	25,904,157	26,443,429	(2.0)
	Total Revenue	2.5%	87,133	132,284	(34.1)	%	881,822	878,780	0.3
FRANCIS	Net Taxable Sales	0.7%	614,188	658,441	(6.7)	%	6,348,475	5,984,817	6.1
	Total Revenue	0.6%	20,360	21,957	(7.3)	%	209,621	197,524	6.1
ALL OTHERS	Net Taxable Sales	2.1%	1,894,398	1,644,306	15.2	%	19,559,341	20,027,343	(2.3)
	Total Revenue	2.3%	79,306	72,363	9.6	%	822,661	805,294	2.2
OUT OF TOWN	Net Taxable Sales	17.2%	15,798,184	14,269,794	10.7	%	181,030,132	170,874,434	5.9
	Total Revenue	15.9%	552,655	800,167	(30.9)	%	6,306,830	6,329,100	(0.4)
MISCELLANEOUS	Net Taxable Sales	0.2%	182,951	132,306	38.3	%	2,926,134	3,572,790	(18.1)
	Total Revenue	0.2%	6,150	12,352	(50.2)	%	136,138	141,013	(3.5)
CITY, BLDR CO	Net Taxable Sales	3.5%	3,224,813	2,852,787	13.0	%	34,230,460	30,369,790	12.7
	Total Revenue	10.5%	366,286	318,556	15.0	%	3,819,504	3,199,994	19.4
SW BUSINESS	Net Taxable Sales	2.5%	2,274,151	1,886,220	20.6	%	24,553,211	19,378,454	26.7
	Total Revenue	5.0%	174,541	167,742	4.1	%	2,062,685	1,791,767	15.1
AIRPORT ROAD	Net Taxable Sales	0.3%	244,023	277,650	(12.1)	%	2,244,364	2,414,902	(7.1)
	Total Revenue	0.2%	8,290	7,315	13.3	%	74,811	78,071	(4.2)
PACE	Net Taxable Sales	3.8%	3,511,301	4,400,878	(20.2)	%	35,953,994	34,820,586	3.3
	Total Revenue	3.3%	115,426	144,835	(20.3)	%	1,186,584	1,140,397	4.1
HARVEST JUNCTION	Net Taxable Sales	7.2%	6,637,166	5,719,300	16.0	%	68,325,243	62,340,165	9.6
	Total Revenue	6.3%	218,344	189,346	15.3	%	2,254,362	2,066,780	9.1
TOTALS	Net Taxable Sales	100.0%	91,997,175	90,380,218	1.8	%	944,702,593	916,150,855	3.1
	Total Revenue	100.0%	3,474,145	3,684,033	(5.7)	%	35,869,672	34,667,208	3.5

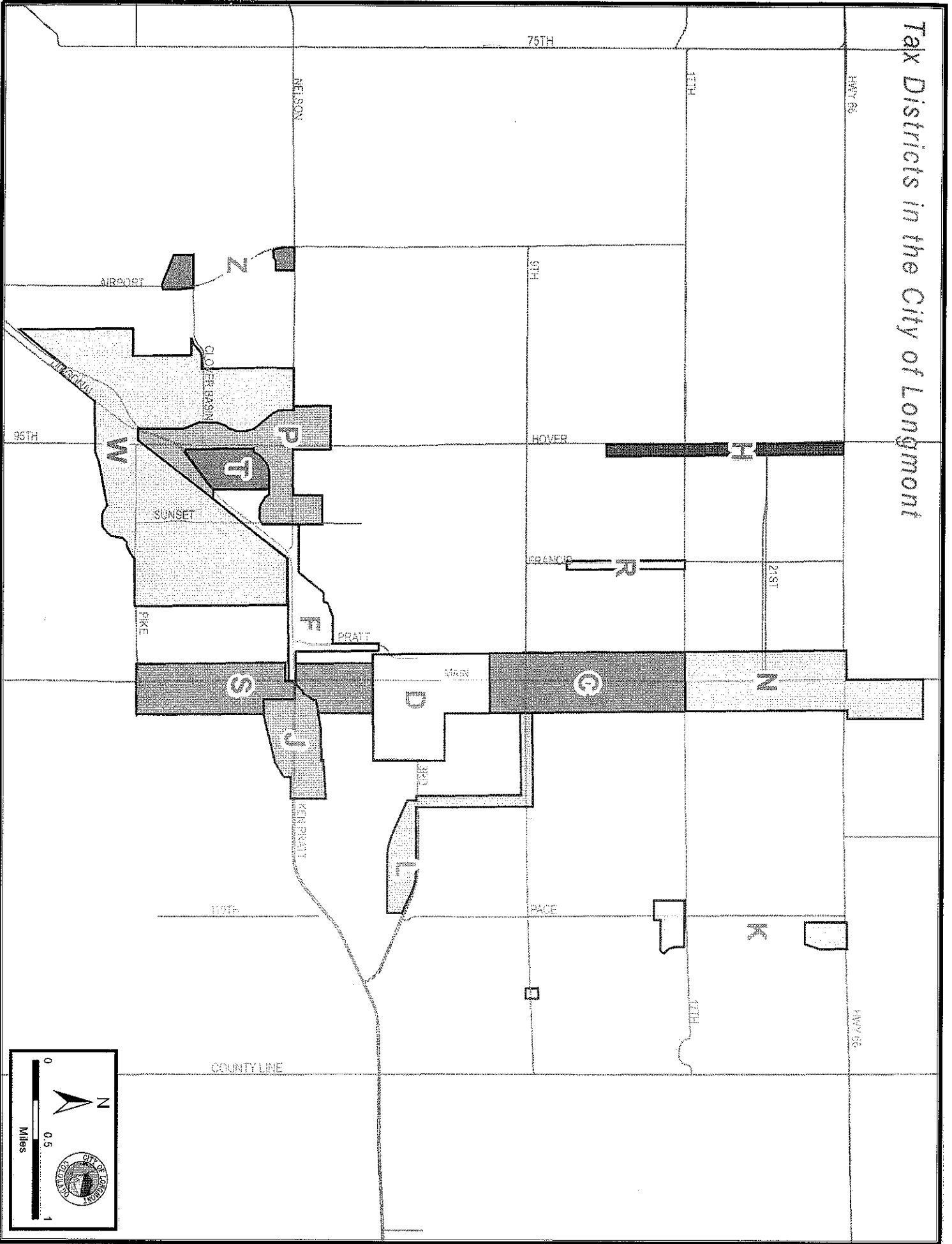
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
October
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 RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
ALL OTHERS	All other licensed business within the City limits of Longmont.
OUT OF TOWN	All out of town Business licensed to collect Longmont taxes.
MISCELLANEOUS	Non-licensed and Temporary Business.
CITY, BLDR CO	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	K Business generally located on PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

Tax Districts in the City of Longmont



LODGERS TAX

October 2010

	2010 MONTHLY	PERCENT CHANGE	2009 MONTHLY	2010 YTD	PERCENT CHANGE	2009 YTD
January	16,641	20.7 %	13,783	16,641	20.7 %	13,783
February	18,392	14.9 %	16,010	35,033	17.6 %	29,793
March	19,555	11.5 %	17,539	54,588	15.3 %	47,332
April	21,176	23.5 %	17,151	75,764	17.5 %	64,482
May	25,870	16.3 %	22,248	101,634	17.2 %	86,731
June	11,974	(50.1) %	24,015	113,607	2.6 %	110,745
July	43,506	48.8 %	29,237	157,113	12.2 %	139,983
August	27,998	1.9 %	27,487	185,111	10.5 %	167,469
September	25,119	9.6 %	22,926	210,231	10.4 %	190,395
October	23,743	5.8 %	22,434	233,974	9.9 %	212,830
November	-	0.0 %			0.0 %	
December	-	0.0 %			0.0 %	
Total	\$ 233,974	9.9 %	\$ 212,830			