

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**March 2009**

#### SUMMARY

Total Taxes this Month:	\$	3,574,567
Compared to Last Year:		3,900,247
Percentage change:		(8.4) %

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## March 2009

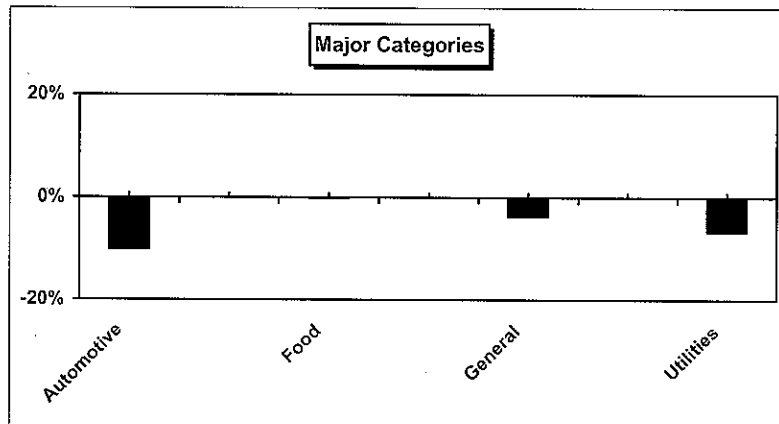
### Overview

**Month of March:** Total sales and use tax for the month of March decreased by 8.4% compared to last year. The Sales Tax Component decreased by 8.0% while the Use Tax component decreased by 14.0%.

**Year to Date:** Total sales and use tax **through** March decreased by 9.1% for 2009. The sales tax component decreased by 5.8% and the use tax component decreased by 28.5%.

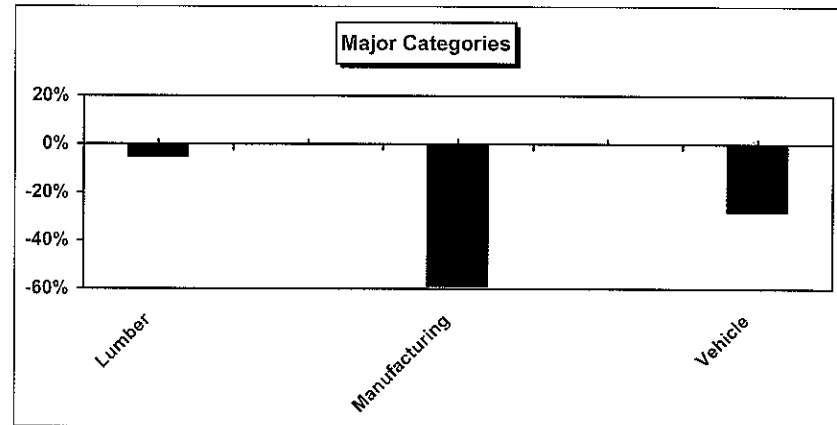
### Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories all showed decreases of 10.2%, 0.1%, 3.7% and 6.7%.



### Use Tax Activity

The *Lumber, Manufacturing, and Vehicle* categories all showed decreases of 5.2%, 58.8% and 27.8%.

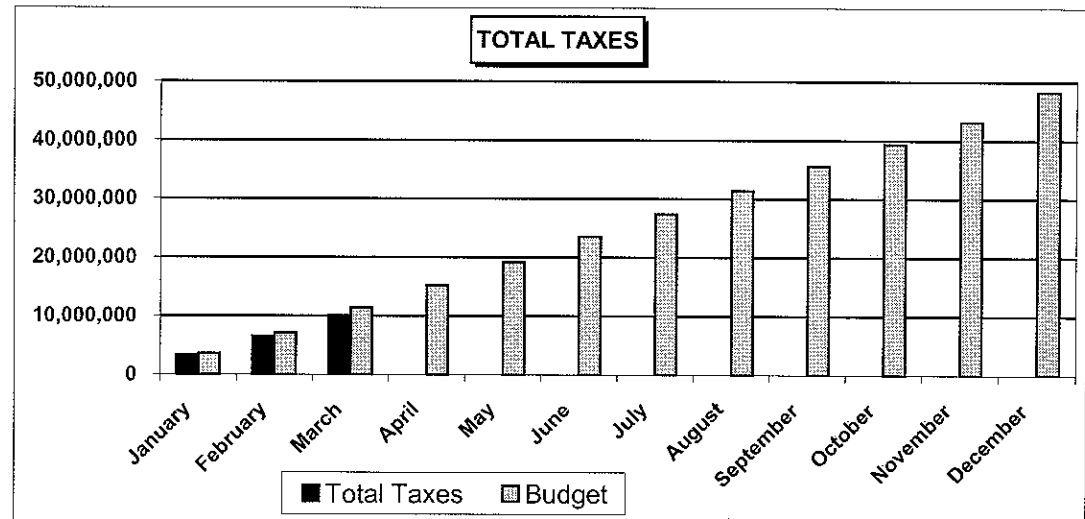


# SALES & USE TAX - BUDGET TO ACTUAL

## March 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	2,721,981	405,144	3,127,125
March	4,313,491	11,451,634	23.7	3,120,403	454,164	3,574,567
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			-

<b>Total</b>	<u>\$ 48,283,381</u>	<u>\$ 8,721,447</u>	<u>1,365,523</u>	<u>10,086,970</u>
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Note: Monthly budgets are based on 5 years of historical trend.

**Revenue Growth Per Fund / Current Year to Previous Year  
March 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	5,634,021	67,505	5,701,526	5,326,074	35,441	5,361,515	-5.5%	-47.5%	-6.0%	3.53%
PIF Fund	-	1,072,781	1,072,781	-	798,466	798,466	n/a	-25.6%	-25.6%	11.90%
Other Funds	3,591,689	726,932	4,318,621	3,395,373	531,616	3,926,989	-5.5%	-26.9%	-9.1%	4.70%
All Funds Total	9,225,710	1,867,219	11,092,929	8,721,447	1,365,523	10,086,970	-5.5%	-26.9%	-9.1%	4.70%
				<b>Budgeted Increase</b>			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 three months is that the General Fund share of revenue from sales and use tax is down by 6.0%. 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 three months, the PIF is down by 25.6%, 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****March****2009****5****ACCOUNT GROUPS**

	<b>March 2009</b>	<b>March 2008</b>	<b>INC (DEC)</b>	<b>YTD 2009</b>	<b>YTD 2008</b>	<b>INC (DEC)</b>
<b><u>GRAND TOTALS</u></b>						
Active Accounts	7,116	6,850	266	7,116	6,850	266
Net Taxable Sales	95,667,528	104,632,636	(8.6) %	267,102,070	284,824,753	(6.2) %
<b>Net Sales Tax</b>	<b>3,087,101</b>	<b>3,356,570</b>	<b>(8.0) %</b>	<b>8,603,151</b>	<b>9,132,353</b>	<b>(5.8) %</b>
Delinquent Sales Tax	19,143	27,369	-	74,774	82,916	-
<b>Use Tax</b>	<b>433,908</b>	<b>504,412</b>	<b>(14.0) %</b>	<b>1,326,343</b>	<b>1,854,897</b>	<b>(28.5) %</b>
Delinquent Use Tax	20,257	8,141	-	39,856	12,323	-
Other Revenue*	14,158	3,755	-	42,846	10,439	-
<b>Total Revenue</b>	<b>3,574,567</b>	<b>3,900,247</b>	<b>(8.4) %</b>	<b>10,086,970</b>	<b>11,092,928</b>	<b>(9.1) %</b>

For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

## March

## 2009

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### ACCOUNT GROUPS

#### 01000 Apparel

	March 2009	March 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	92	88	4	92	88	4
Net Taxable Sales	2,089,533	2,216,184	(5.7) %	4,942,100	5,251,862	(5.9) %
<b>Net Sales Tax</b>	<b>67,821</b>	<b>68,421</b>	<b>(0.9) %</b>	<b>158,114</b>	<b>165,574</b>	<b>(4.5) %</b>
Delinquent Sales Tax	0	2,618	-	2,091	2,618	-
<b>Use Tax</b>	<b>245</b>	<b>243</b>	<b>0.8 %</b>	<b>2,303</b>	<b>449</b>	<b>412.9 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	85	0	-	800	240	-
<b>Total Revenue</b>	<b>68,151</b>	<b>71,282</b>	<b>(4.4) %</b>	<b>163,308</b>	<b>168,881</b>	<b>(3.3) %</b>
% of Total Revenue	1.9 %	1.8 %	0.1 %	1.6 %	1.5 %	0.1 %

#### 02000 Automotive

Active Accounts	303	285	18	303	285	18
Net Taxable Sales	7,252,214	7,849,367	(7.6) %	20,124,381	22,404,186	(10.2) %
<b>Net Sales Tax</b>	<b>232,571</b>	<b>252,120</b>	<b>(7.8) %</b>	<b>643,089</b>	<b>716,053</b>	<b>(10.2) %</b>
Delinquent Sales Tax	2,792	0	-	6,658	2,320	-
<b>Use Tax</b>	<b>1,651</b>	<b>1,895</b>	<b>(12.9) %</b>	<b>4,387</b>	<b>4,876</b>	<b>(10.0) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,863	426	-	4,830	664	-
<b>Total Revenue</b>	<b>238,877</b>	<b>254,441</b>	<b>(6.1) %</b>	<b>658,964</b>	<b>723,913</b>	<b>(9.0) %</b>
% of Total Revenue	6.7 %	6.5 %	0.2 %	6.5 %	6.5 %	0.0 %

#### 03000 Food

Active Accounts	374	365	9	374	365	9
Net Taxable Sales	26,758,968	27,541,963	(2.8) %	78,208,529	78,701,319	(0.6) %
<b>Net Sales Tax</b>	<b>866,664</b>	<b>873,367</b>	<b>(0.8) %</b>	<b>2,514,040</b>	<b>2,517,208</b>	<b>(0.1) %</b>
Delinquent Sales Tax	4,857	15,956	-	32,852	26,046	-
<b>Use Tax</b>	<b>5,576</b>	<b>18,239</b>	<b>(69.4) %</b>	<b>24,535</b>	<b>31,801</b>	<b>(22.8) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,865	0	-	11,499	1,639	-
<b>Total Revenue</b>	<b>878,962</b>	<b>907,562</b>	<b>(3.2) %</b>	<b>2,582,926</b>	<b>2,576,694</b>	<b>0.2 %</b>
% of Total Revenue	24.6 %	23.3 %	1.3 %	25.6 %	23.2 %	2.4 %

# SALES AND USE TAX

March

2009

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## ACCOUNT GROUPS

### 04000 Home Furnishings

	March 2009	March 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	202	202	0	202	202	0
Net Taxable Sales	3,518,056	3,806,472	(7.6) %	10,232,628	10,637,429	(3.8) %
<b>Net Sales Tax</b>	113,405	120,910	<b>(6.2) %</b>	328,234	340,415	<b>(3.6) %</b>
Delinquent Sales Tax	831	1,548	-	2,786	2,155	-
<b>Use Tax</b>	459	753	<b>(39.0) %</b>	1,781	1,871	<b>(4.8) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	382	0	-	601	504	-
<b>Total Revenue</b>	<b>115,077</b>	<b>123,211</b>	<b>(6.6) %</b>	<b>333,402</b>	<b>344,945</b>	<b>(3.3) %</b>
% of Total Revenue	3.2 %	3.2 %	0.0 %	3.3 %	3.1 %	0.2 %

### 05000 General

Active Accounts	450	427	23	450	427	23
Net Taxable Sales	22,106,243	23,162,597	(4.6) %	59,579,249	62,303,139	(4.4) %
<b>Net Sales Tax</b>	716,038	751,562	<b>(4.7) %</b>	1,933,868	2,008,358	<b>(3.7) %</b>
Delinquent Sales Tax	6,371	3,055	-	13,020	20,066	-
<b>Use Tax</b>	3,314	4,325	<b>(23.4) %</b>	9,336	11,617	<b>(19.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	4,565	143	-	9,744	2,256	-
<b>Total Revenue</b>	<b>730,288</b>	<b>759,085</b>	<b>(3.8) %</b>	<b>1,965,968</b>	<b>2,042,297</b>	<b>(3.7) %</b>
% of Total Revenue	20.4 %	19.5 %	0.9 %	19.5 %	18.4 %	1.1 %

### 06000 Lodging

Active Accounts	18	18	0	18	18	0
Net Taxable Sales	1,144,452	1,296,146	(11.7) %	2,827,139	3,718,262	(24.0) %
<b>Net Sales Tax</b>	37,326	41,954	<b>(11.0) %</b>	92,059	120,215	<b>(23.4) %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	124	115	<b>7.8 %</b>	297	421	<b>(29.5) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	20	0	-	20	109	-
<b>Total Revenue</b>	<b>37,470</b>	<b>42,069</b>	<b>(10.9) %</b>	<b>92,376</b>	<b>120,745</b>	<b>(23.5) %</b>
% of Total Revenue	1.0 %	1.1 %	(0.1) %	0.9 %	1.1 %	(0.2) %

# SALES AND USE TAX

March

2009

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## ACCOUNT GROUPS

	March 2009	March 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<b><u>07000 Lumber</u></b>						
Active Accounts	1,929	1,839	90	1,929	1,839	90
Net Taxable Sales	6,325,945	6,498,673	(2.7) %	16,170,253	17,378,065	(7.0) %
<b>Net Sales Tax</b>	205,086	210,766	<b>(2.7) %</b>	520,057	562,257	<b>(7.5) %</b>
Delinquent Sales Tax	508	0	-	5,291	1,138	-
<b>Use Tax</b>	64,413	58,242	<b>10.6 %</b>	347,344	366,526	<b>(5.2) %</b>
Delinquent Use Tax	0	0	-	0	2,361	-
Other Revenue	148	106	-	1,143	837	-
<b>Total Revenue</b>	<b>270,155</b>	<b>269,114</b>	<b>0.4 %</b>	<b>873,835</b>	<b>933,119</b>	<b>(6.4) %</b>
% of Total Revenue	7.6 %	6.9 %	0.7 %	8.7 %	8.4 %	0.3 %
<b><u>08000 Professional</u></b>						
Active Accounts	1,628	1,563	65	1,628	1,563	65
Net Taxable Sales	1,602,305	1,893,054	(15.4) %	3,863,557	4,339,723	(11.0) %
<b>Net Sales Tax</b>	45,320	59,633	<b>(24.0) %</b>	115,025	133,808	<b>(14.0) %</b>
Delinquent Sales Tax	994	732	-	3,726	4,050	-
<b>Use Tax</b>	39,972	35,272	<b>13.3 %</b>	77,760	66,434	<b>17.0 %</b>
Delinquent Use Tax	1,612	1,380	-	3,993	3,201	-
Other Revenue	1,538	798	-	3,741	1,715	-
<b>Total Revenue</b>	<b>89,436</b>	<b>97,815</b>	<b>(8.6) %</b>	<b>204,245</b>	<b>209,208</b>	<b>(2.4) %</b>
% of Total Revenue	2.5 %	2.5 %	0.0 %	2.0 %	1.9 %	0.1 %
<b><u>09000 Public Utility</u></b>						
Active Accounts	248	238	10	248	238	10
Net Taxable Sales	11,994,480	12,313,788	(2.6) %	36,704,769	39,338,432	(6.7) %
<b>Net Sales Tax</b>	390,585	399,524	<b>(2.2) %</b>	1,196,851	1,282,570	<b>(6.7) %</b>
Delinquent Sales Tax	1,182	1,566	-	1,809	1,566	-
<b>Use Tax</b>	13,534	12,003	<b>12.8 %</b>	20,140	31,373	<b>(35.8) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,320	1,666	-	1,320	1,666	-
<b>Total Revenue</b>	<b>406,621</b>	<b>414,759</b>	<b>(2.0) %</b>	<b>1,220,120</b>	<b>1,317,175</b>	<b>(7.4) %</b>
% of Total Revenue	11.4 %	10.6 %	0.8 %	12.1 %	11.9 %	0.2 %

# SALES AND USE TAX

March

2009

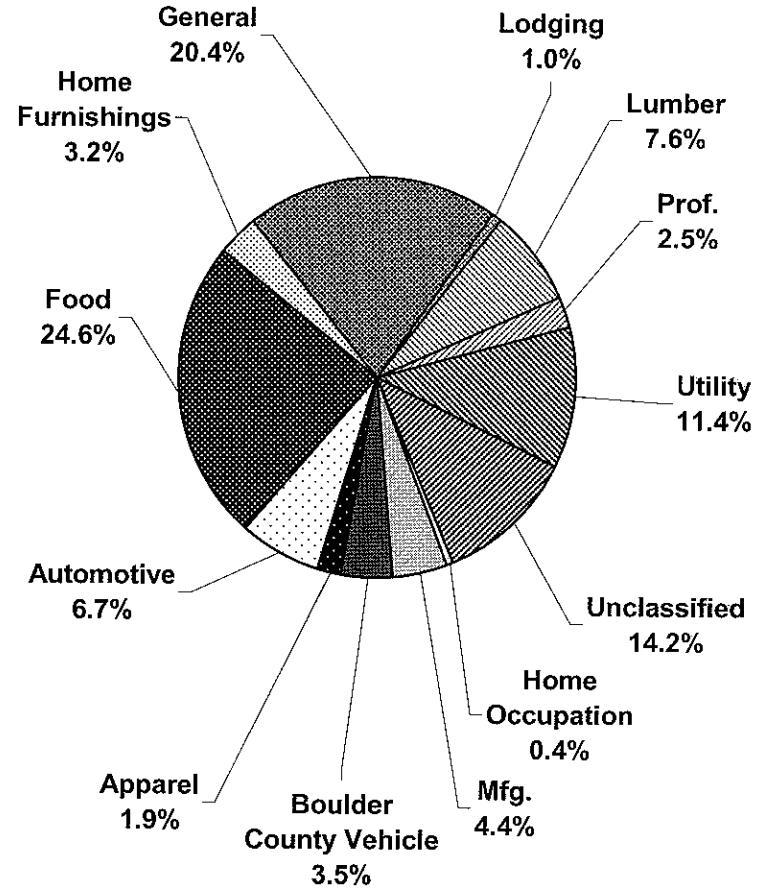
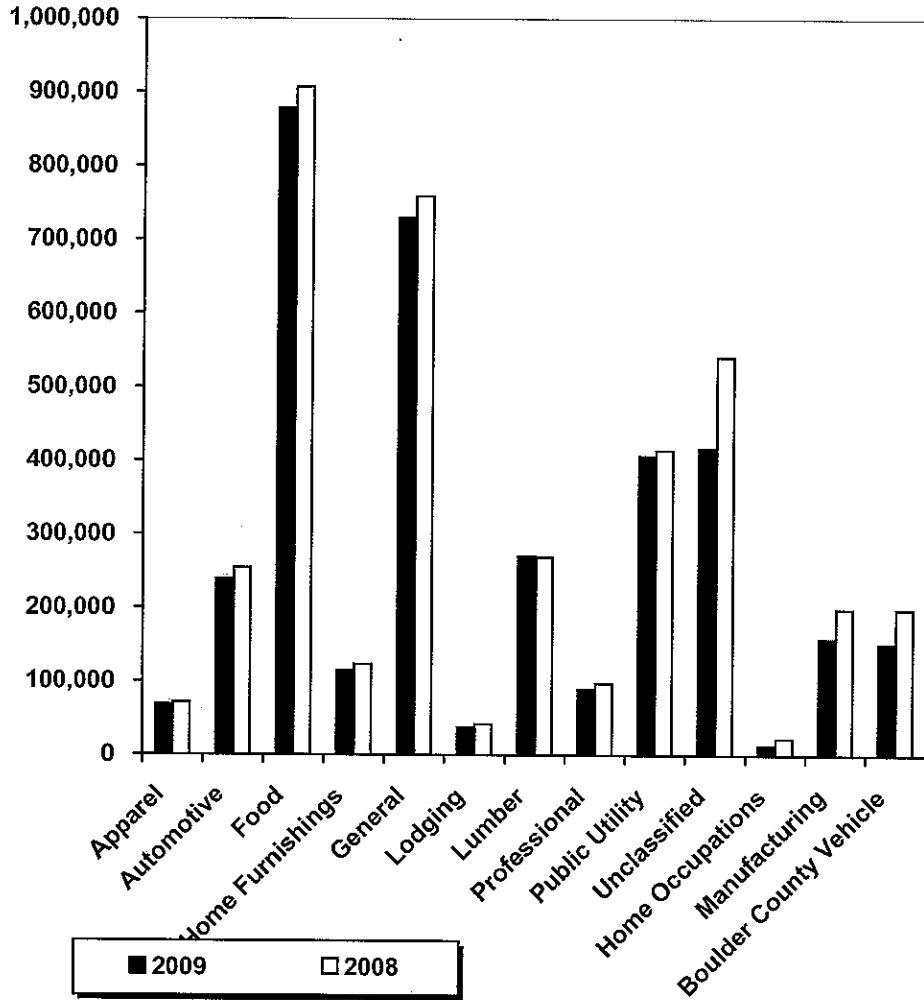
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## ACCOUNT GROUPS

	March 2009	March 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<b><u>10000 Unclassified</u></b>						
Active Accounts	1,544	1,505	39	1,544	1,505	39
Net Taxable Sales	11,331,985	15,894,850	(28.7) %	27,871,327	34,433,096	(19.1) %
<b>Net Sales Tax</b>	<b>363,023</b>	<b>509,926</b>	<b>(28.8) %</b>	<b>891,553</b>	<b>1,089,058</b>	<b>(18.1) %</b>
Delinquent Sales Tax	1,070	1,078	-	4,753	16,031	-
<b>Use Tax</b>	<b>37,367</b>	<b>29,985</b>	<b>24.6 %</b>	<b>131,891</b>	<b>76,743</b>	<b>71.9 %</b>
Delinquent Use Tax	15,239	0	-	15,239	0	-
Other Revenue	0	12	-	1,120	16	-
<b>Total Revenue</b>	<b>416,699</b>	<b>541,001</b>	<b>(23.0) %</b>	<b>1,044,556</b>	<b>1,181,848</b>	<b>(11.6) %</b>
% of Total Revenue	11.7 %	13.9 %	(2.2) %	10.4 %	10.7 %	(0.3) %
<b><u>11200 Home Occupations</u></b>						
Active Accounts	95	95	0	95	95	0
Net Taxable Sales	403,438	708,304	(43.0) %	1,067,541	1,151,110	(7.3) %
<b>Net Sales Tax</b>	<b>12,892</b>	<b>22,575</b>	<b>(42.9) %</b>	<b>31,636</b>	<b>36,127</b>	<b>(12.4) %</b>
Delinquent Sales Tax	0	0	-	1,250	505	-
<b>Use Tax</b>	<b>0</b>	<b>14</b>	<b>(100.0) %</b>	<b>0</b>	<b>71</b>	<b>(100.0) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	40	76	-	158	76	-
<b>Total Revenue</b>	<b>12,932</b>	<b>22,665</b>	<b>(42.9) %</b>	<b>33,044</b>	<b>36,779</b>	<b>(10.2) %</b>
% of Total Revenue	0.4 %	0.6 %	(0.2) %	0.3 %	0.3 %	0.0 %
<b><u>12000 Manufacturing</u></b>						
Active Accounts	232	224	8	232	224	8
Net Taxable Sales	1,139,909	1,451,238	(21.5) %	5,510,597	5,168,130	6.6 %
<b>Net Sales Tax</b>	<b>36,370</b>	<b>45,812</b>	<b>(20.6) %</b>	<b>178,625</b>	<b>160,710</b>	<b>11.1 %</b>
Delinquent Sales Tax	538	816	-	538	6,421	-
<b>Use Tax</b>	<b>115,488</b>	<b>144,521</b>	<b>(20.1) %</b>	<b>272,037</b>	<b>660,500</b>	<b>(58.8) %</b>
Delinquent Use Tax	3,406	6,761	-	20,624	6,761	-
Other Revenue	2,332	528	-	7,870	717	-
<b>Total Revenue</b>	<b>158,134</b>	<b>198,438</b>	<b>(20.3) %</b>	<b>479,694</b>	<b>835,109</b>	<b>(42.6) %</b>
% of Total Revenue	4.4 %	5.1 %	(0.7) %	4.8 %	7.5 %	(2.7) %
<b><u>00000 Boulder County Vehicle</u></b>						
<b>Use Tax</b>	<b>151,765</b>	<b>198,805</b>	<b>(23.7) %</b>	<b>434,532</b>	<b>602,215</b>	<b>(27.8) %</b>
% of Total Revenue	4.2 %	5.1 %	(0.9) %	4.3 %	5.4 %	(1.1) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**March**  
**2009**



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP		ACTIVE ACCTS	March 2009		INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)	
ACCOUNT #			March 2009	March 2008					
Apparel	01000	92	Net Taxable Sales	2,089,533	2,216,184	(5.7) %	4,942,100 0	5,251,862	(5.9) %
			Total Revenue	68,151	71,282	(4.4) %	163,308 0	168,881	(3.3) %
Automotive	02000	303	Net Taxable Sales	7,252,214	7,849,367	(7.6) %	20,124,381 0	22,404,186	(10.2) %
			Total Revenue	238,877	254,441	(6.1) %	658,964 0	723,913	(9.0) %
Food	03000	374	Net Taxable Sales	26,758,968	27,541,963	(2.8) %	78,208,529 0	78,701,319	(0.6) %
			Total Revenue	878,962	907,562	(3.2) %	2,582,926 0	2,576,694	0.2 %
Home Furnishings	04000	202	Net Taxable Sales	3,518,056	3,806,472	(7.6) %	10,232,628 0	10,637,429	(3.8) %
			Total Revenue	115,077	123,211	(6.6) %	333,402 0	344,945	(3.3) %
General	05000	450	Net Taxable Sales	22,106,243	23,162,597	(4.6) %	59,579,249 0	62,303,139	(4.4) %
			Total Revenue	730,288	759,085	(3.8) %	1,965,968 0	2,042,297	(3.7) %
Lodging	06000	18	Net Taxable Sales	1,144,452	1,296,146	(11.7) %	2,827,139 0	3,718,262	(24.0) %
			Total Revenue	37,470	42,069	(10.9) %	92,376 0	120,745	(23.5) %
Lumber	07000	1,929	Net Taxable Sales	6,325,945	6,498,673	(2.7) %	16,170,253 0	17,378,065	(7.0) %
			Total Revenue	270,155	269,114	0.4 %	873,835 0	933,119	(6.4) %
Professional	08000	1,628	Net Taxable Sales	1,602,305	1,893,054	(15.4) %	3,863,557 0	4,339,723	(11.0) %
			Total Revenue	89,436	97,815	(8.6) %	204,245 0	209,208	(2.4) %
Public Utility	09000	248	Net Taxable Sales	11,994,480	12,313,788	(2.6) %	36,704,769 0	39,338,432	(6.7) %
			Total Revenue	406,621	414,759	(2.0) %	1,220,120 0	1,317,175	(7.4) %
Unclassified	10000	1,544	Net Taxable Sales	11,331,985	15,894,850	(28.7) %	27,871,327 0	34,433,096	(19.1) %
			Total Revenue	416,699	541,001	(23.0) %	1,044,556 0	1,181,848	(11.6) %
Home Occupations	11200	95	Net Taxable Sales	403,438	708,304	(43.0) %	1,067,541 0	1,151,110	(7.3) %
			Total Revenue	12,932	22,665	(42.9) %	33,044 0	36,779	(10.2) %
Manufacturing	12000	232	Net Taxable Sales	1,139,909	1,451,238	(21.5) %	5,510,597 0	5,168,130	6.6 %
			Total Revenue	158,134	198,438	(20.3) %	479,694 0	835,109	(42.6) %
Boulder County Vehicle	00000	1	Net Taxable Sales	0	0	0.0 %	0 0	0	0.0 %
			Total Revenue	151,765	198,805	(23.7) %	434,532 0	602,215	(27.8) %
<b>GRAND TOTALS</b>		<b>7,116</b>	Net Taxable Sales	<b>95,667,528</b>	<b>104,632,636</b>	<b>(8.6) %</b>	<b>267,102,070</b>	<b>284,824,753</b>	<b>(6.2) %</b>
			Total Revenue	<b>3,574,567</b>	<b>3,900,247</b>	<b>(8.4) %</b>	<b>10,086,970</b>	<b>11,092,928</b>	<b>(9.1) %</b>

<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

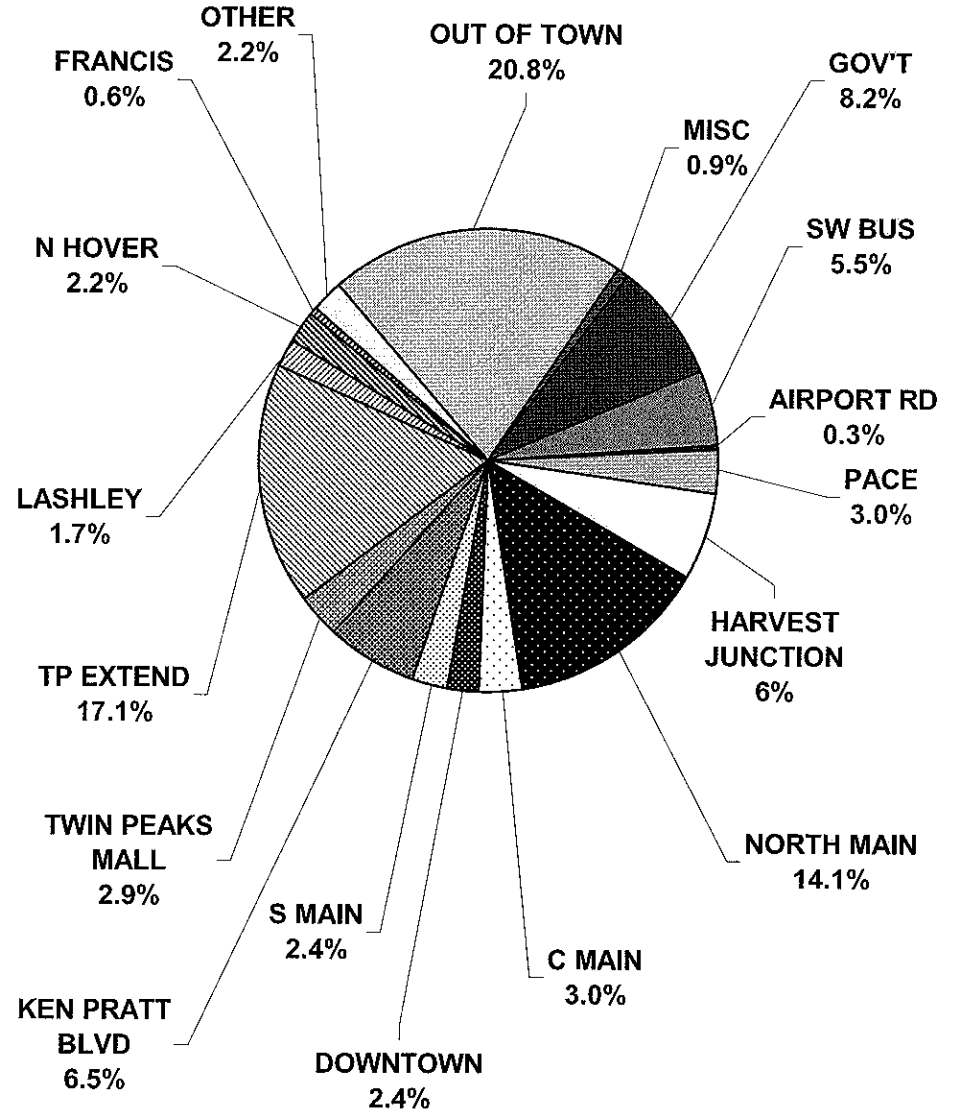
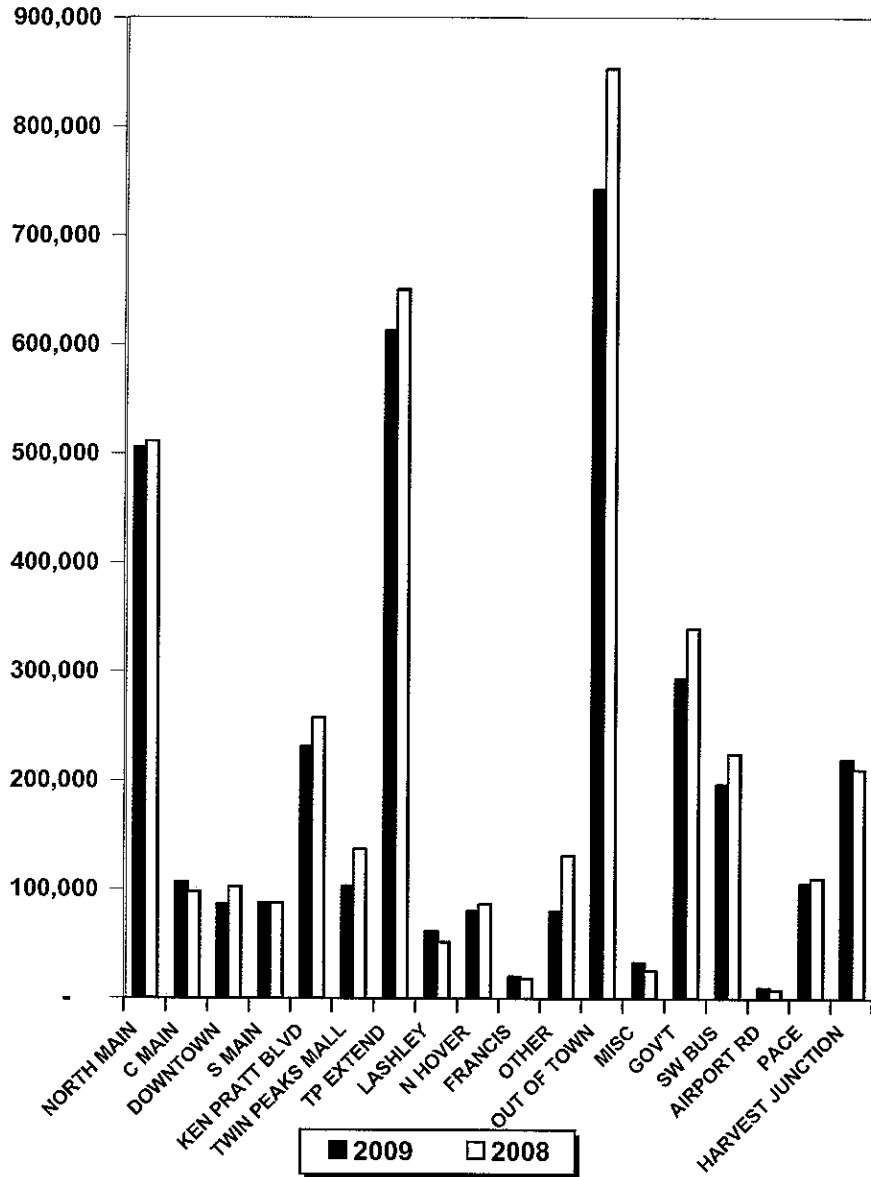
13

March  
2009

LOCATION		% OF AREA TO TOTAL	March 2009	March 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	16.1%	15,361,098	15,625,229	(1.7) %	44,222,590	43,526,785	1.6 %
	Total Revenue	14.1%	505,520	511,208	(1.1) %	1,456,938	1,424,163	2.3 %
CENTRAL MAIN	Net Taxable Sales	3.5%	3,312,247	3,024,954	9.5 %	7,782,111	8,156,631	(4.6) %
	Total Revenue	3.0%	106,647	97,844	9.0 %	252,575	263,136	(4.0) %
DOWNTOWN	Net Taxable Sales	2.7%	2,577,500	3,124,545	(17.5) %	7,366,163	8,206,745	(10.2) %
	Total Revenue	2.4%	86,076	102,113	(15.7) %	244,628	269,107	(9.1) %
SOUTH MAIN	Net Taxable Sales	2.7%	2,613,244	2,653,392	(1.5) %	7,101,710	8,074,376	(12.0) %
	Total Revenue	2.4%	87,421	87,094	0.4 %	230,184	263,867	(12.8) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.2%	6,917,279	7,779,526	(11.1) %	20,233,915	21,644,505	(6.5) %
	Total Revenue	6.5%	230,980	257,592	(10.3) %	666,389	707,525	(5.8) %
TWIN PEAKS MALL	Net Taxable Sales	3.2%	3,046,670	3,978,896	(23.4) %	8,781,658	11,270,714	(22.1) %
	Total Revenue	2.9%	103,081	136,827	(24.7) %	299,762	380,914	(21.3) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.4%	18,588,716	19,807,633	(6.2) %	51,893,190	55,717,661	(6.9) %
	Total Revenue	17.1%	612,756	650,548	(5.8) %	1,715,152	1,825,484	(6.0) %
LASHLEY	Net Taxable Sales	1.7%	1,579,582	1,412,777	11.8 %	3,907,180	4,228,286	(7.6) %
	Total Revenue	1.7%	61,547	51,317	19.9 %	148,116	295,400	(49.9) %
NORTH HOVER	Net Taxable Sales	2.5%	2,430,788	2,639,378	(7.9) %	7,324,931	7,597,159	(3.6) %
	Total Revenue	2.2%	80,009	86,408	(7.4) %	244,914	249,361	(1.8) %
FRANCIS	Net Taxable Sales	0.6%	608,496	550,152	10.6 %	1,788,448	1,794,229	(0.3) %
	Total Revenue	0.6%	19,826	17,656	12.3 %	58,520	57,396	2.0 %
ALL OTHERS	Net Taxable Sales	2.1%	1,983,872	3,295,640	(39.8) %	5,478,449	7,407,684	(26.0) %
	Total Revenue	2.2%	80,105	131,142	(38.9) %	218,457	281,730	(22.5) %
OUT OF TOWN	Net Taxable Sales	22.2%	21,285,935	24,937,867	(14.6) %	58,766,563	63,903,657	(8.0) %
	Total Revenue	20.8%	743,084	853,542	(12.9) %	2,070,804	2,332,611	(11.2) %
MISCELLANEOUS	Net Taxable Sales	0.6%	590,700	784,543	(24.7) %	913,796	1,537,761	(40.6) %
	Total Revenue	0.9%	32,924	25,161	30.9 %	43,991	51,025	(13.8) %
CITY, BLDR CO	Net Taxable Sales	3.0%	2,876,948	2,762,563	4.1 %	9,034,843	8,856,652	2.0 %
	Total Revenue	8.2%	293,814	339,324	(13.4) %	1,020,005	1,245,329	(18.1) %
SW BUSINESS	Net Taxable Sales	1.8%	1,746,333	2,219,266	(21.3) %	4,932,298	5,812,687	(15.1) %
	Total Revenue	5.5%	196,344	224,222	(12.4) %	505,411	561,654	(10.0) %
AIRPORT ROAD	Net Taxable Sales	0.3%	239,264	236,434	1.2 %	736,601	666,522	10.5 %
	Total Revenue	0.3%	9,632	7,622	26.4 %	24,082	22,326	7.9 %
PACE	Net Taxable Sales	3.4%	3,224,493	3,367,314	(4.2) %	9,838,312	9,852,708	(0.1) %
	Total Revenue	3.0%	105,506	110,404	(4.4) %	320,831	322,109	(0.4) %
HARVEST JUNCTION	Net Taxable Sales	7.0%	6,684,363	6,432,527	3.9 %	16,999,312	16,569,991	2.6 %
	Total Revenue	6.1%	219,295	210,223	4.3 %	566,211	539,791	4.9 %
TOTALS	Net Taxable Sales	100.0%	95,667,528	104,632,636	(8.6) %	267,102,070	284,824,753	(6.2) %
	Total Revenue	100.0%	3,574,567	3,900,247	(8.4) %	10,086,970	11,092,928	(9.1) %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**March**  
**2009**



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

**LODGERS TAX**  
**March**  
**2009**

	<b>2009 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2008 MONTHLY</b>	<b>2009 YTD</b>	<b>PERCENT CHANGE</b>	<b>2008 YTD</b>
<b>January</b>	13,783	(28.6) %	19,308	13,783	(28.6) %	19,308
<b>February</b>	16,010	(27.3) %	22,025	29,793	(27.9) %	41,333
<b>March</b>	17,539	(22.1) %	22,520	47,332	(25.9) %	63,853
<b>April</b>						
<b>May</b>						
<b>June</b>						
<b>July</b>						
<b>August</b>						
<b>September</b>						
<b>October</b>						
<b>November</b>						
<b>December</b>						
<b>Total</b>	<b>\$ 47,332</b>	(25.9) %	<b>\$ 63,853</b>	<b>\$ 90,908</b>	(27.0) %	<b>\$ 124,493</b>