

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

April 2011

SUMMARY

Total Taxes this Month:	\$	3,710,082
Compared to Last Year:		3,344,183
Percentage change:		10.9 %

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Visit our Website: http://ci.longmont.co.us/finance/sales_tax

SALES AND USE TAX SUMMARY CITY OF LONGMONT

April 2011

Overview

Month of April : Total Sales and Use Tax for the month of April increased by 10.9% compared to last year. The Sales Tax component increased by 9.5% while the Use Tax component increased by 16.3%.

Year to Date: Total Sales and Use Tax through April increased by 10.3% for 2011. The Sales Tax component increased by 6.1% and the Use tax component increased by 37.6%.

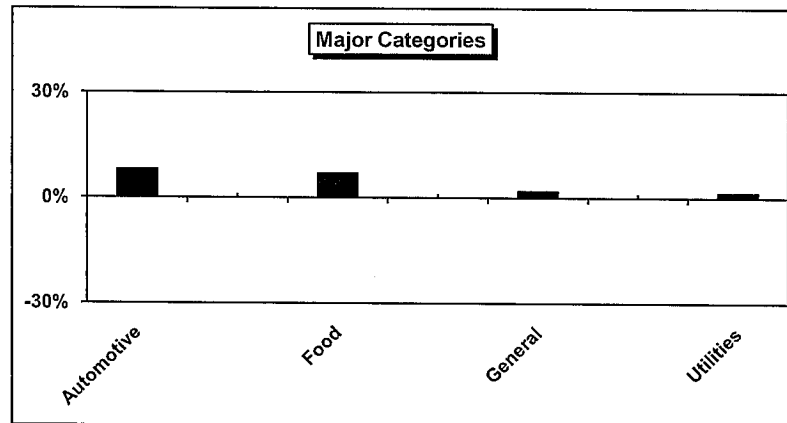
Important note in understanding year-to-year comparative basis within this report:

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.

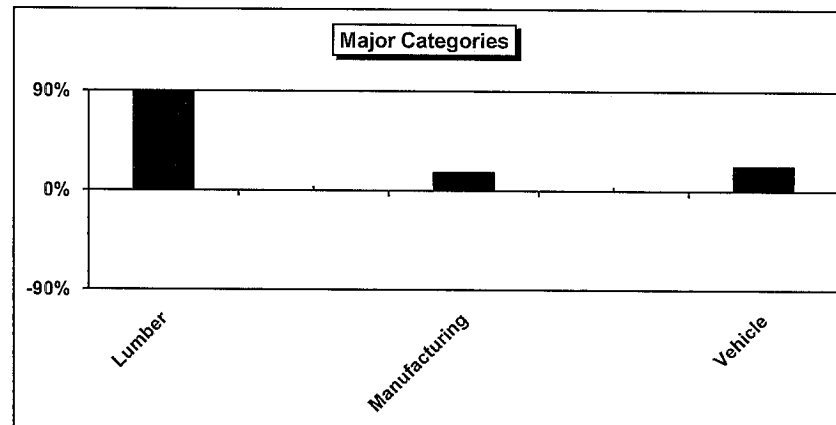
Sales Tax Activity

The *Automotive, Food, Utilities and General* categories showed increases of 8.0%, 7.0%, 1.5% and 1.9% respectively when compared to 2010.



Use Tax Activity

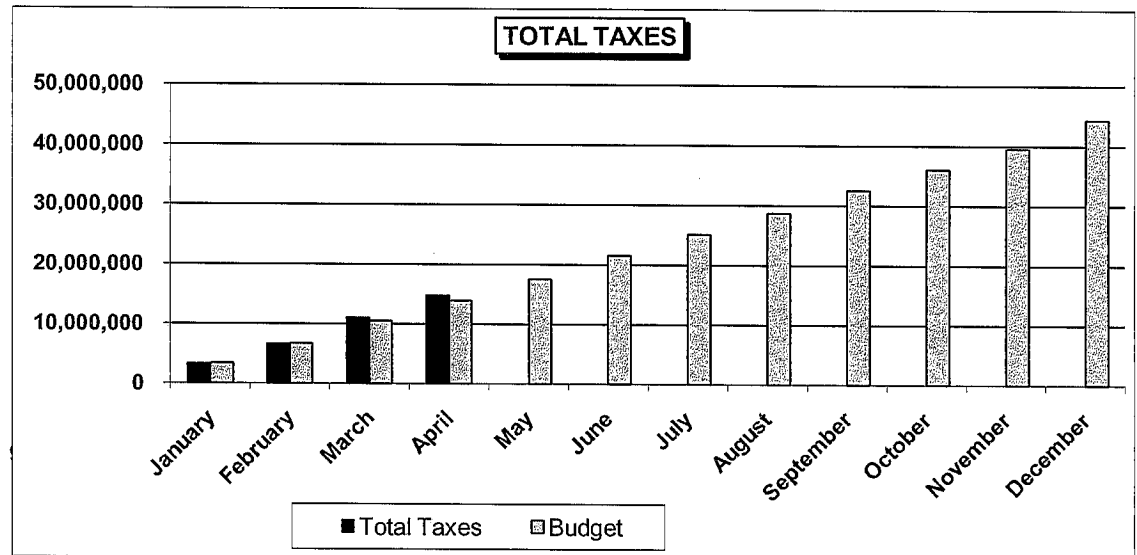
The *Lumber, Manufacturing and Vehicle* categories showed increases of 103.3%, 16.4% and 22.1% respectively when compared to 2010.



SALES & USE TAX - BUDGET TO ACTUAL

April 2011

	Sales & Use 2011 BUDGET	Cumulative Sales & Use 2011 BUDGET	Cumulative % of 2011 Budget	Sales Tax 2011 ACTUAL	Use Tax 2011 ACTUAL	Total 2011 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	2,845,891	433,475	3,279,366
March	3,856,024	10,488,807	23.6	3,589,821	860,927	4,450,748
April	3,398,257	13,887,064	31.3	3,155,331	554,751	3,710,082
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			\$ 12,390,999	2,365,713	14,756,712



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

**Revenue Growth Per Fund / Current Year to Previous Year
April 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	7,109,518	75,107	7,184,625	7,567,022	22,826	7,589,848	6.4%	-69.6%	5.6%	1.18%
PIF Fund	-	987,229	987,229	-	1,421,884	1,421,884	n/a	44.0%	44.0%	-11.50%
Other Funds	4,532,318	677,239	5,209,557	4,823,977	921,003	5,744,980	6.4%	36.0%	10.3%	-0.49%
All Funds Total	11,641,835	1,739,575	13,381,411	12,390,999	2,365,713	14,756,712	6.4%	36.0%	10.3%	-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 four months is that the General Fund share of revenue from sales and use tax is up by 5.6%. 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 four months, the PIF is up by 44.0%, 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 10.3%.

SALES AND USE TAX**April****2011****5**

ACCOUNT GROUPS

April
2011April
2010INC
(DEC)YTD
2011YTD
2010INC
(DEC)**GRAND TOTALS**

Active Accounts	7,884	7,543	341	7,884	7,543	341
Net Taxable Sales	96,756,590	90,178,424	7.3 %	380,480,848	359,596,682	5.8 %
Net Sales Tax	3,106,938	2,838,005	9.5 %	12,202,607	11,504,233	6.1 %
Delinquent Sales Tax	43,083	25,832	-	167,787	104,749	-
Use Tax	554,751	476,993	16.3 %	2,355,781	1,712,568	37.6 %
Delinquent Use Tax	0	0	-	9,931	27,009	-
Other Revenue*	5,310	3,353	-	20,606	32,852	-
Total Revenue	3,710,082	3,344,183	10.9 %	14,756,712	13,381,411	10.3 %

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

April

2011

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ACCOUNT GROUPS

01000 Apparel

	April 2011	April 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	95	90	5	95	90	5
Net Taxable Sales	1,807,230	1,702,772	6.1 %	6,773,874	6,531,554	3.7 %
Net Sales Tax	58,697	55,254	6.2 %	219,278	209,232	4.8 %
Delinquent Sales Tax	0	0	-	688	2,812	-
Use Tax	154	201	(23.4) %	650	488	33.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	37	76	-	178	243	-
Total Revenue	58,888	55,531	6.0 %	220,794	212,775	3.8 %
% of Total Revenue	1.6 %	1.7 %	(0.1) %	1.5 %	1.6 %	(0.1) %

02000 Automotive

Active Accounts	295	293	2	295	293	2
Net Taxable Sales	7,965,417	8,832,904	(9.8) %	29,738,937	29,828,802	(0.3) %
Net Sales Tax	247,045	220,889	11.8 %	945,393	875,514	8.0 %
Delinquent Sales Tax	11,867	0	-	21,776	6,388	-
Use Tax	1,263	1,070	18.0 %	7,973	3,792	110.3 %
Delinquent Use Tax	0	0	-	500	0	-
Other Revenue	0	0	-	1,805	652	-
Total Revenue	260,175	221,959	17.2 %	977,447	886,346	10.3 %
% of Total Revenue	7.0 %	6.6 %	0.4 %	6.6 %	6.6 %	0.0 %

03000 Food

Active Accounts	406	376	30	406	376	30
Net Taxable Sales	31,546,017	29,398,386	7.3 %	121,310,087	113,538,562	6.8 %
Net Sales Tax	1,031,679	948,135	8.8 %	3,908,053	3,653,596	7.0 %
Delinquent Sales Tax	11,888	9,180	-	60,122	46,301	-
Use Tax	8,478	12,300	(31.1) %	40,930	51,800	(21.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,366	2,765	-	5,429	12,255	-
Total Revenue	1,053,411	972,380	8.3 %	4,014,533	3,763,952	6.7 %
% of Total Revenue	28.4 %	29.1 %	(0.7) %	27.2 %	28.1 %	(0.9) %

SALES AND USE TAX

April

2011

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ACCOUNT GROUPS

04000 Home Furnishings

	April 2011	April 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	230	217	13	230	217	13
Net Taxable Sales	3,028,436	3,045,456	(0.6) %	13,687,913	13,069,232	4.7 %
Net Sales Tax	95,384	98,755	(3.4) %	426,261	421,674	1.1 %
Delinquent Sales Tax	2,925	0	-	12,365	1,362	-
Use Tax	667	849	(21.4) %	2,701	2,789	(3.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,161	32	-	1,745	1,008	-
Total Revenue	100,137	99,636	0.5 %	443,072	426,833	3.8 %
% of Total Revenue	2.7 %	3.0 %	(0.3) %	3.0 %	3.2 %	(0.2) %

05000 General

Active Accounts	469	472	(3)	469	472	(3)
Net Taxable Sales	18,999,836	17,205,435	10.4 %	71,614,422	69,409,231	3.2 %
Net Sales Tax	603,741	561,645	7.5 %	2,303,190	2,259,416	1.9 %
Delinquent Sales Tax	1,754	0	-	8,081	6,734	-
Use Tax	2,323	4,949	(53.1) %	10,382	13,321	(22.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,679	0	-	2,461	5,409	-
Total Revenue	609,497	566,594	7.6 %	2,324,114	2,284,880	1.7 %
% of Total Revenue	16.4 %	16.9 %	(0.5) %	15.7 %	17.1 %	(1.4) %

06000 Lodging

Active Accounts	20	19	1	20	19	1
Net Taxable Sales	1,029,674	1,148,812	(10.4) %	3,753,149	4,128,942	(9.1) %
Net Sales Tax	33,588	37,456	(10.3) %	122,254	134,705	(9.2) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	420	33	1,172.7 %	1,639	307	433.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	438	106	-
Total Revenue	34,008	37,489	(9.3) %	124,331	135,118	(8.0) %
% of Total Revenue	0.9 %	1.1 %	(0.2) %	0.8 %	1.0 %	(0.2) %

SALES AND USE TAX

April

2011

ACCOUNT GROUPS

07000 Lumber

	April 2011	April 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	2,191	2,041	150	2,191	2,041	150
Net Taxable Sales	6,913,689	7,274,323	(5.0) %	21,608,062	21,439,150	0.8 %
Net Sales Tax	225,775	233,639	(3.4) %	701,497	690,020	1.7 %
Delinquent Sales Tax	0	581	-	2,922	2,539	-
Use Tax	59,166	53,979	9.6 %	296,686	145,947	103.3 %
Delinquent Use Tax	0	0	-	570	0	-
Other Revenue	4	0	-	778	1,364	-
Total Revenue	284,945	288,199	(1.1) %	1,002,453	839,870	19.4 %
% of Total Revenue	7.7 %	8.6 %	(0.9) %	6.8 %	6.3 %	0.5 %

08000 Professional

Active Accounts	1,836	1,765	71	1,836	1,765	71
Net Taxable Sales	1,553,045	1,702,291	(8.8) %	6,298,332	6,507,984	(3.2) %
Net Sales Tax	45,470	44,138	3.0 %	191,851	195,616	(1.9) %
Delinquent Sales Tax	4,533	10,189	-	10,796	13,371	-
Use Tax	78,082	30,434	156.6 %	389,593	151,393	157.3 %
Delinquent Use Tax	0	0	-	594	10,227	-
Other Revenue	433	475	-	1,498	1,524	-
Total Revenue	128,518	85,236	50.8 %	594,332	372,131	59.7 %
% of Total Revenue	3.5 %	2.5 %	1.0 %	4.0 %	2.8 %	1.2 %

09000 Public Utility

Active Accounts	286	268	18	286	268	18
Net Taxable Sales	12,866,282	10,606,536	21.3 %	53,198,421	52,492,196	1.3 %
Net Sales Tax	420,404	346,355	21.4 %	1,737,807	1,712,935	1.5 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	63,569	2,588	2,356.3 %	96,616	38,713	149.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2	5	-	155	109	-
Total Revenue	483,975	348,948	38.7 %	1,834,578	1,751,757	4.7 %
% of Total Revenue	13.0 %	10.4 %	2.6 %	12.4 %	13.1 %	(0.7) %

SALES AND USE TAX

April

2011

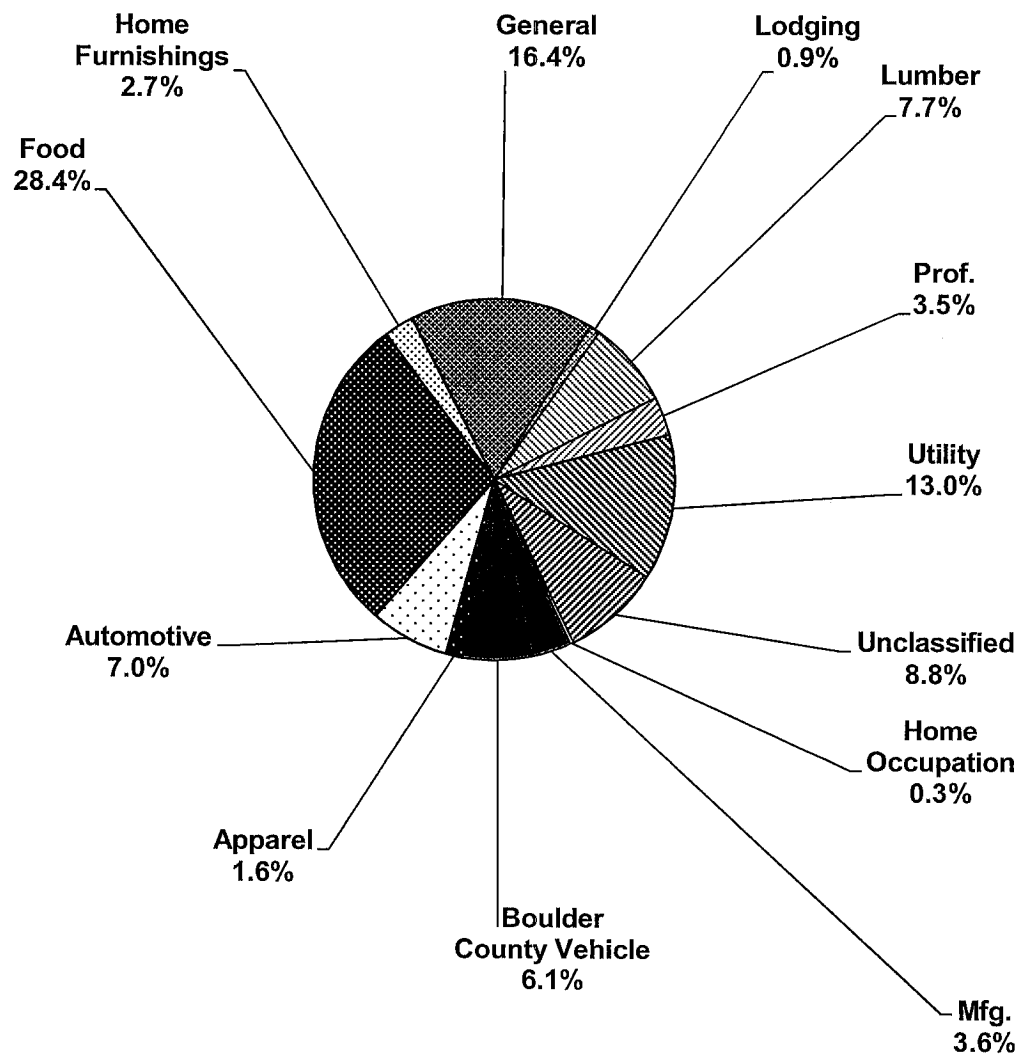
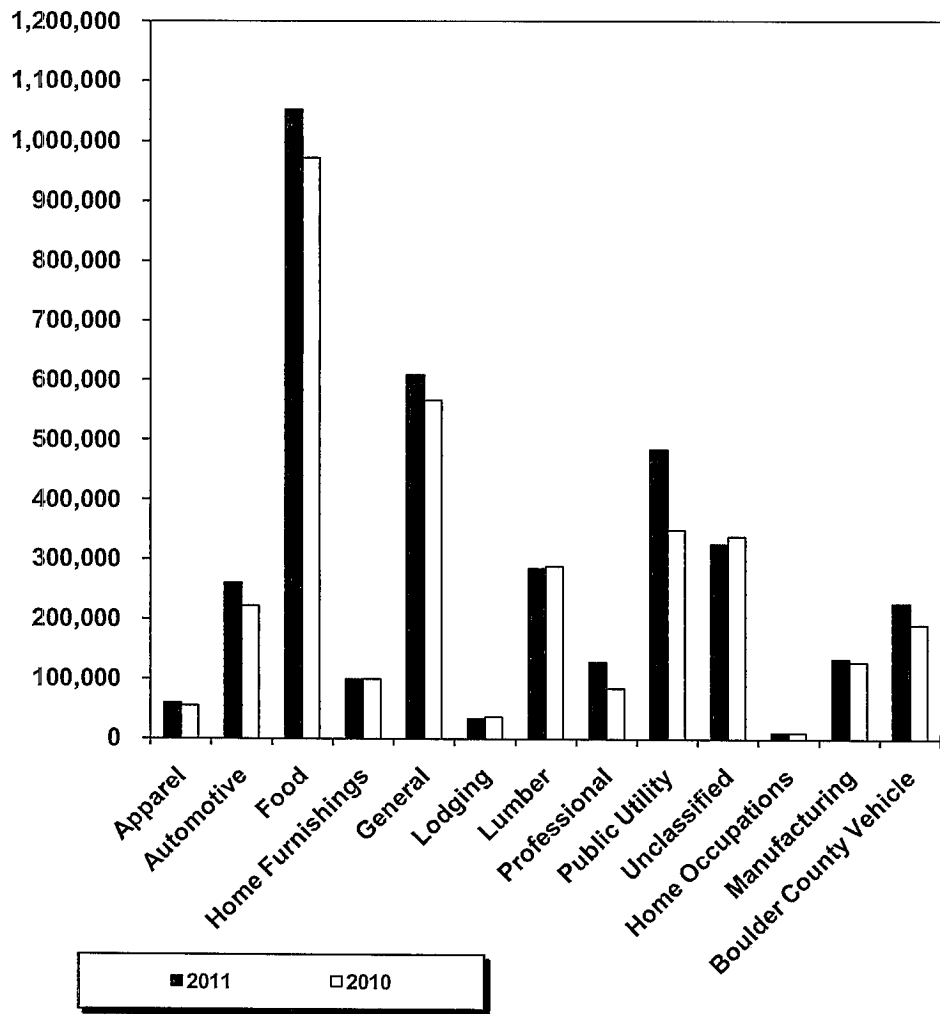
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ACCOUNT GROUPS

	April 2011	April 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	1,743	1,673	70	1,743	1,673	70
Net Taxable Sales	9,181,767	7,840,541	17.1 %	44,118,560	36,818,079	19.8 %
Net Sales Tax	285,319	247,441	15.3 %	1,382,571	1,170,491	18.1 %
Delinquent Sales Tax	9,551	5,882	-	43,885	22,040	-
Use Tax	29,976	84,975	(64.7) %	231,864	237,843	(2.5) %
Delinquent Use Tax	0	0	-	0	2,152	-
Other Revenue	520	0	-	4,507	5,442	-
Total Revenue	325,366	338,298	(3.8) %	1,662,827	1,437,968	15.6 %
% of Total Revenue	8.8 %	10.1 %	(1.3) %	11.3 %	10.7 %	0.6 %
<u>11200 Home Occupations</u>						
Active Accounts	101	105	(4)	101	105	(4)
Net Taxable Sales	332,559	340,120	(2.2) %	1,573,524	1,369,047	14.9 %
Net Sales Tax	10,079	10,155	(0.7) %	43,482	37,532	15.9 %
Delinquent Sales Tax	565	0	-	6,999	3,202	-
Use Tax	0	0	0.0 %	1	1	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1	0	-	69	2,103	-
Total Revenue	10,645	10,155	4.8 %	50,551	42,838	18.0 %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %
<u>12000 Manufacturing</u>						
Active Accounts	211	223	(12)	211	223	(12)
Net Taxable Sales	1,532,638	1,080,848	41.8 %	6,805,566	4,463,903	52.5 %
Net Sales Tax	49,757	34,143	45.7 %	220,971	143,502	54.0 %
Delinquent Sales Tax	0	0	-	153	0	-
Use Tax	83,594	94,084	(11.1) %	512,389	440,243	16.4 %
Delinquent Use Tax	0	0	-	8,267	14,630	-
Other Revenue	107	0	-	1,543	2,637	-
Total Revenue	133,458	128,227	4.1 %	743,323	601,012	23.7 %
% of Total Revenue	3.6 %	3.8 %	(0.2) %	5.0 %	4.5 %	0.5 %
<u>00000 Boulder County Vehicle</u>						
Use Tax	227,059	191,531	18.5 %	764,357	625,931	22.1 %
% of Total Revenue	6.1 %	5.7 %	0.4 %	5.2 %	4.7 %	0.5 %

Net Sales & Use Tax by Industry Type

For The Month Of
April
2011



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

		April 2011							
ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		April 2011	April 2010	INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)	
Apparel 01000	95	Net Taxable Sales	1,807,230	1,702,772	6.1 %	6,773,874	6,531,554	3.7 %	
		Total Revenue	58,888	55,531	6.0 %	220,794	212,775	3.8 %	
Automotive 02000	295	Net Taxable Sales	7,965,417	8,832,904	(9.8) %	29,738,937	29,828,802	(0.3) %	
		Total Revenue	260,175	221,959	17.2 %	977,447	886,346	10.3 %	
Food 03000	406	Net Taxable Sales	31,546,017	29,398,386	7.3 %	121,310,087	113,538,562	6.8 %	
		Total Revenue	1,053,411	972,380	8.3 %	4,014,533	3,763,952	6.7 %	
Home Furnishings 04000	230	Net Taxable Sales	3,028,436	3,045,456	(0.6) %	13,687,913	13,069,232	4.7 %	
		Total Revenue	100,137	99,636	0.5 %	443,072	426,833	3.8 %	
General 05000	469	Net Taxable Sales	18,999,836	17,205,435	10.4 %	71,614,422	69,409,231	3.2 %	
		Total Revenue	609,497	566,594	7.6 %	2,324,114	2,284,880	1.7 %	
Lodging 06000	20	Net Taxable Sales	1,029,674	1,148,812	(10.4) %	3,753,149	4,128,942	(9.1) %	
		Total Revenue	34,008	37,489	(9.3) %	124,331	135,118	(8.0) %	
Lumber 07000	2,191	Net Taxable Sales	6,913,689	7,274,323	(5.0) %	21,608,062	21,439,150	0.8 %	
		Total Revenue	284,945	288,199	(1.1) %	1,002,453	839,870	19.4 %	
Professional 08000	1,836	Net Taxable Sales	1,553,045	1,702,291	(8.8) %	6,298,332	6,507,984	(3.2) %	
		Total Revenue	128,518	85,236	50.8 %	594,332	372,131	59.7 %	
Public Utility 09000	286	Net Taxable Sales	12,866,282	10,606,536	21.3 %	53,198,421	52,492,196	1.3 %	
		Total Revenue	483,975	348,948	38.7 %	1,834,578	1,751,757	4.7 %	
Unclassified 10000	1,743	Net Taxable Sales	9,181,767	7,840,541	17.1 %	44,118,560	36,818,079	19.8 %	
		Total Revenue	325,366	338,298	(3.8) %	1,662,827	1,437,968	15.6 %	
Home Occupations 11200	101	Net Taxable Sales	332,559	340,120	(2.2) %	1,573,524	1,369,047	14.9 %	
		Total Revenue	10,645	10,155	4.8 %	50,551	42,838	18.0 %	
Manufacturing 12000	211	Net Taxable Sales	1,532,638	1,080,848	41.8 %	6,805,566	4,463,903	52.5 %	
		Total Revenue	133,458	128,227	4.1 %	743,323	601,012	23.7 %	
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %	
		Total Revenue	227,059	191,531	18.5 %	764,357	625,931	22.1 %	
GRAND TOTALS			96,756,590	90,178,424	7.3 %	380,480,848	359,596,682	5.8 %	
			3,710,082	3,344,183	10.9 %	14,756,712	13,381,411	10.3 %	

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

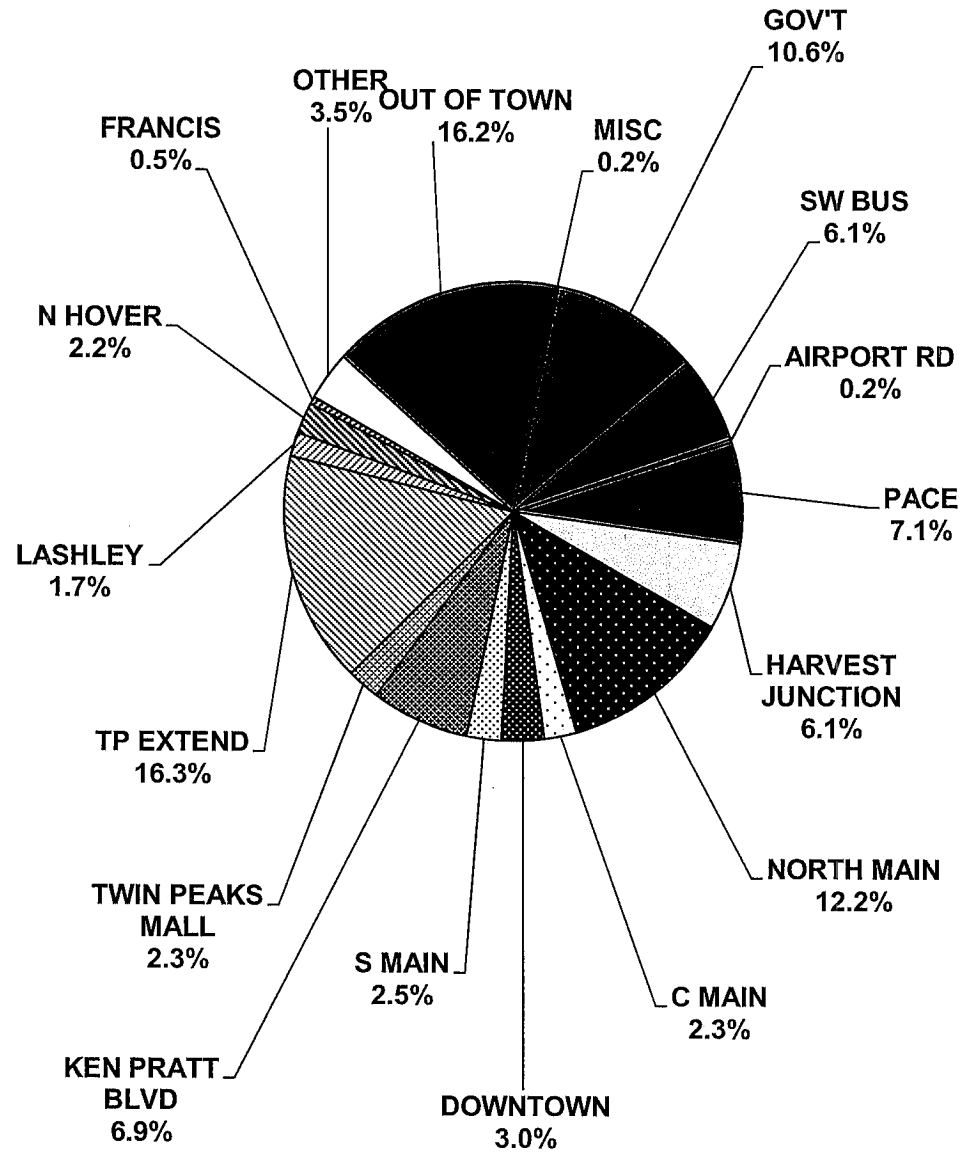
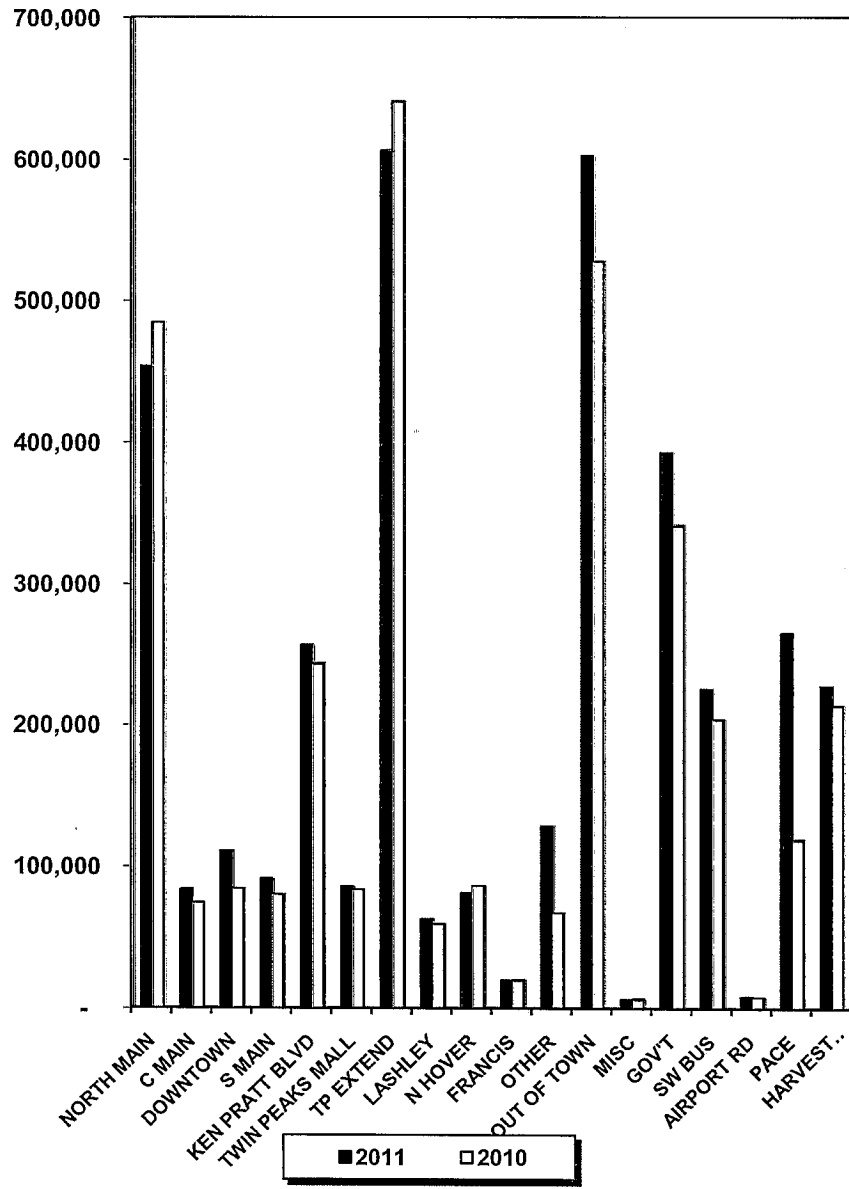
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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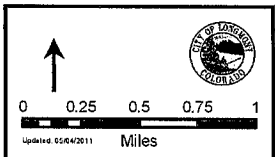
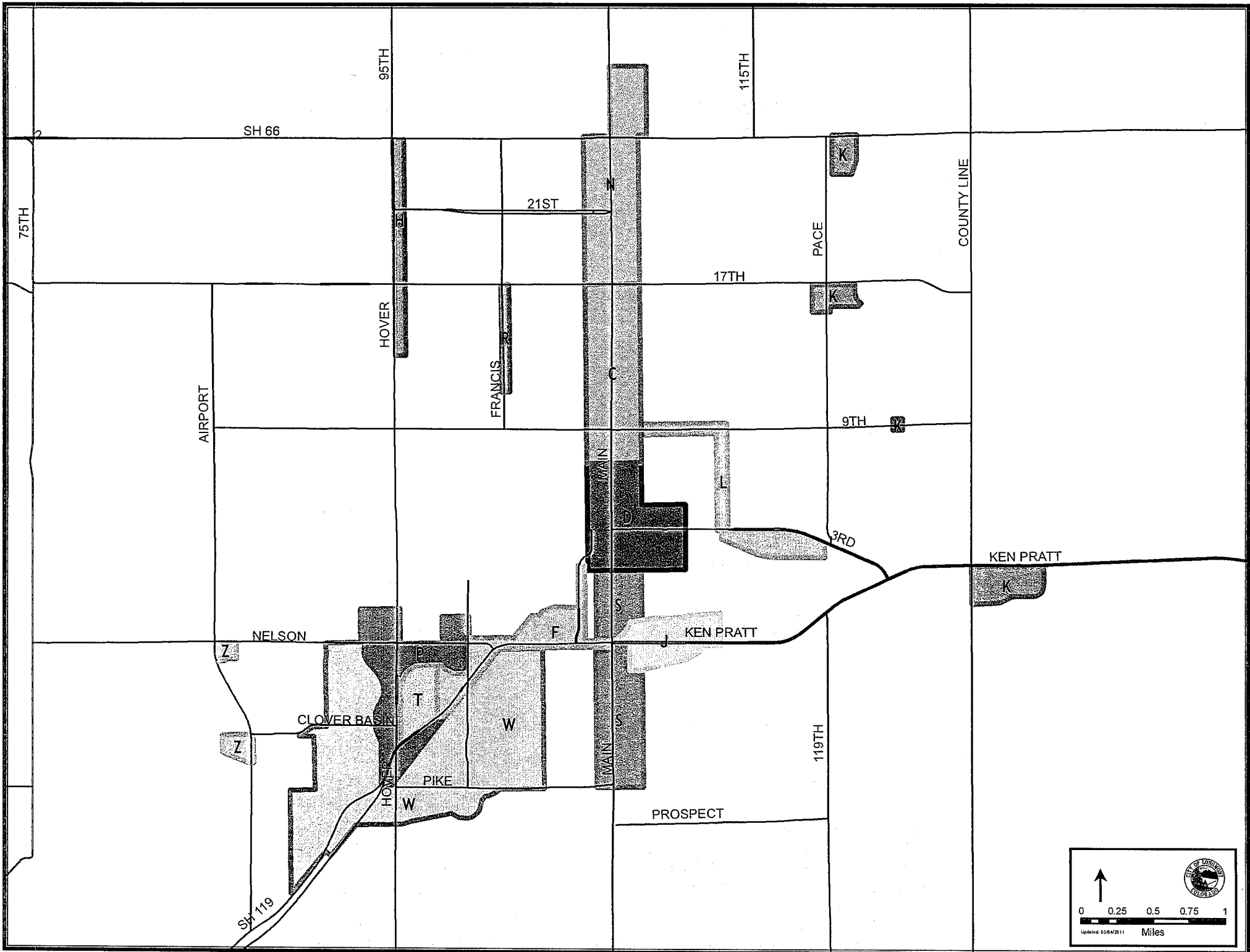
		April 2011						
LOCATION		% OF TOTAL	April 2011	April 2010	INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	14.3%	13,809,153	14,638,727	(5.7) %	54,173,887	56,307,595	(3.8) %
	Total Revenue	12.2%	453,795	484,455	(6.3) %	1,785,568	1,853,789	(3.7) %
CENTRAL MAIN	Net Taxable Sales	2.7%	2,584,797	2,292,954	12.7 %	9,624,642	8,991,381	7.0 %
	Total Revenue	2.3%	83,808	74,240	12.9 %	313,078	295,317	6.0 %
DOWNTOWN	Net Taxable Sales	3.5%	3,364,650	2,617,804	28.5 %	12,377,689	9,970,506	24.1 %
	Total Revenue	3.0%	111,053	84,206	31.9 %	399,494	326,672	22.3 %
SOUTH MAIN	Net Taxable Sales	2.9%	2,784,787	2,370,830	17.5 %	10,767,515	9,527,665	13.0 %
	Total Revenue	2.5%	91,478	79,984	14.4 %	354,102	301,286	17.5 %
KEN PRATT BOULEVARD	Net Taxable Sales	8.0%	7,763,019	7,205,042	7.7 %	28,173,296	26,793,583	5.1 %
	Total Revenue	6.9%	256,627	243,594	5.4 %	934,479	890,475	4.9 %
TWIN PEAKS MALL	Net Taxable Sales	2.6%	2,549,559	2,519,466	1.2 %	10,256,808	10,762,464	(4.7) %
	Total Revenue	2.3%	85,469	83,548	2.3 %	346,652	350,440	(1.1) %
TW PKS SQ EXTENDED	Net Taxable Sales	18.6%	17,986,934	18,934,176	(5.0) %	69,706,817	71,897,183	(3.0) %
	Total Revenue	16.3%	605,999	640,755	(5.4) %	2,335,050	2,433,382	(4.0) %
LASHLEY	Net Taxable Sales	1.9%	1,823,539	3,776,234	(51.7) %	6,438,370	8,516,965	(24.4) %
	Total Revenue	1.7%	62,992	59,429	6.0 %	226,287	230,925	(2.0) %
NORTH HOVER	Net Taxable Sales	2.6%	2,487,622	2,644,469	(5.9) %	9,732,413	10,221,515	(4.8) %
	Total Revenue	2.2%	81,360	86,322	(5.7) %	318,585	365,413	(12.8) %
FRANCIS	Net Taxable Sales	0.6%	606,282	614,251	(1.3) %	2,346,258	2,426,577	(3.3) %
	Total Revenue	0.5%	19,629	19,846	(1.1) %	77,318	79,962	(3.3) %
ALL OTHERS	Net Taxable Sales	2.2%	2,106,506	1,928,069	9.3 %	7,535,709	6,846,865	10.1 %
	Total Revenue	3.5%	128,884	67,057	92.2 %	459,900	260,163	76.8 %
OUT OF TOWN	Net Taxable Sales	18.0%	17,416,521	15,054,010	15.7 %	83,366,367	75,116,362	11.0 %
	Total Revenue	16.2%	602,822	528,066	14.2 %	2,870,581	2,640,118	8.7 %
MISCELLANEOUS	Net Taxable Sales	0.2%	173,866	130,392	33.3 %	714,856	1,094,856	(34.7) %
	Total Revenue	0.2%	6,105	6,480	(5.8) %	25,196	38,011	(33.7) %
CITY, BLDR CO	Net Taxable Sales	3.4%	3,308,908	3,001,237	10.3 %	13,860,443	13,073,778	6.0 %
	Total Revenue	10.6%	393,115	341,184	15.2 %	1,496,847	1,195,245	25.2 %
SW BUSINESS	Net Taxable Sales	2.8%	2,723,785	2,046,155	33.1 %	9,511,163	8,026,229	18.5 %
	Total Revenue	6.1%	225,815	204,012	10.7 %	1,104,079	801,243	37.8 %
AIRPORT ROAD	Net Taxable Sales	0.3%	260,428	258,696	0.7 %	966,223	804,148	20.2 %
	Total Revenue	0.2%	8,404	7,832	7.3 %	32,156	27,735	15.9 %
PACE	Net Taxable Sales	8.4%	8,080,756	3,628,607	122.7 %	24,191,826	14,060,209	72.1 %
	Total Revenue	7.1%	265,065	119,285	122.2 %	798,410	461,861	72.9 %
HARVEST JUNCTION	Net Taxable Sales	7.2%	6,925,478	6,517,305	6.3 %	26,736,566	25,158,801	6.3 %
	Total Revenue	6.1%	227,662	213,888	6.4 %	878,930	829,374	6.0 %
TOTALS	Net Taxable Sales	100.0%	96,756,590	90,178,424	7.3 %	380,480,848	359,596,682	5.8 %
	Total Revenue	100.0%	3,710,082	3,344,183	10.9 %	14,756,712	13,381,411	10.3 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
April
2011



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 and east of PACE STREET and South of HIGHWAY 66.
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



LODGERS TAX
April
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	17,812	(3.2) %	18,392	32,767	(6.5) %	35,033
March	17,042	(12.9) %	19,555	49,810	(8.8) %	54,588
April	19,122	(9.7) %	21,176	68,932	(9.0) %	75,764
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>\$ 68,932</u></u>	(9.0) %	<u><u>\$ 75,764</u></u>			