

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

February 2010

SUMMARY

Total Taxes this Month:	\$	3,156,325
Compared to Last Year:		3,127,125
Percentage change:		0.9 %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

February 2010

Overview

Month of February : Total sales and use tax for the month of February increased by 0.9% compared to last year. The Sales Tax Component decreased by 0.1% while the Use Tax component increased by 7.3%.

Year to Date: Total sales and use tax **through** February decreased by 3.0% for 2010. The sales tax component decreased by 1.1% and the use tax component decreased by 14.2%.

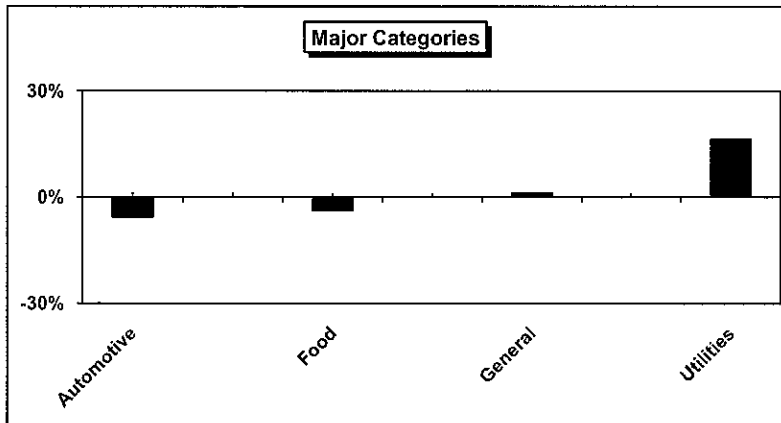
Important note in understanding year-to-year comparative basis within this report:

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.

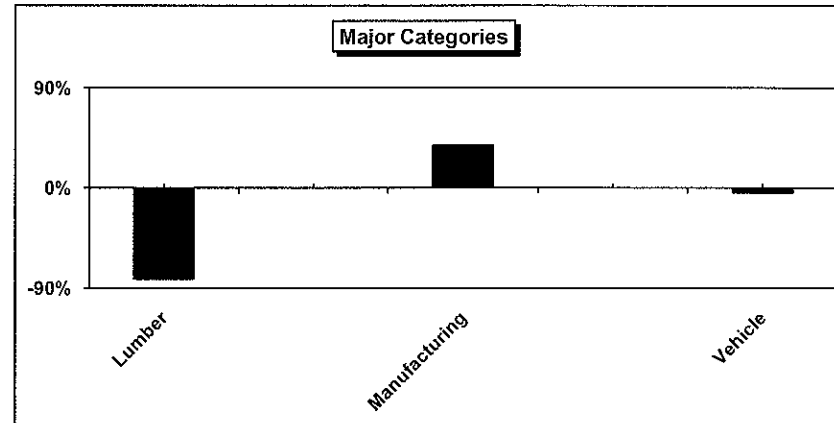
Sales Tax Activity

The *Automotive* and *Food* categories showed decreases of 5.7% and 3.9%, while the *General* and *Utilities* category showed increases of 1.2% and 16.3%.



Use Tax Activity

The *Lumber*, and *Vehicle* categories showed decreases of 82.0% and 4.4%, while the *Manufacturing* category showed an increase of 38.4%.

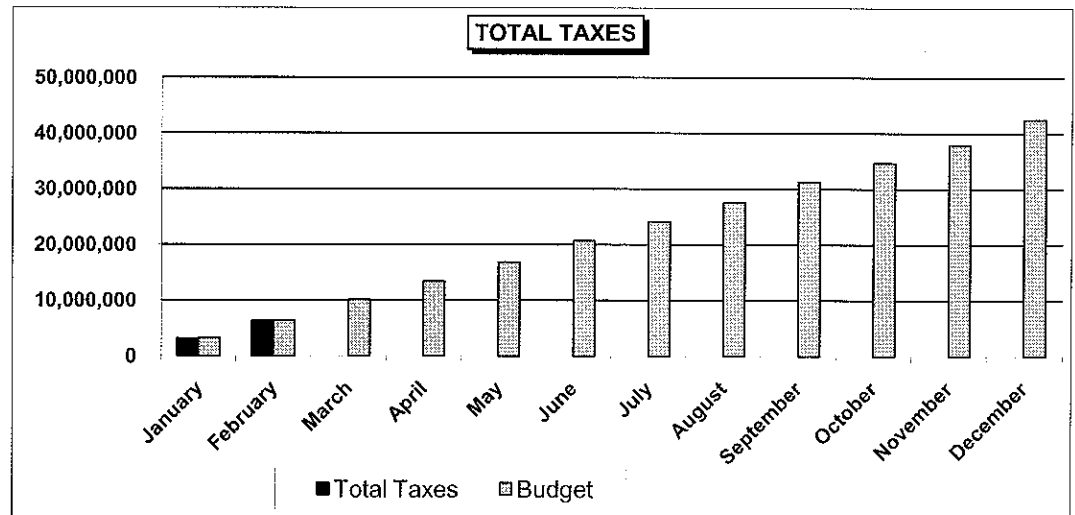


SALES & USE TAX - BUDGET TO ACTUAL

February 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			-
April	3,292,470	13,405,179	31.5			-
May	3,436,066	16,841,245	39.6			-
June	3,851,859	20,693,103	48.7			-
July	3,430,347	24,123,450	56.7			-
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	<u>\$ 42,522,868</u>		<u>\$ 5,536,506</u>	<u>778,560</u>	<u>6,315,066</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
February 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	3,420,485	23,654	3,444,138	3,381,072	33,615	3,414,687	-1.2%	42.1%	-0.9%	0.79%
PIF Fund	-	532,902	532,902	-	441,841	441,841	n/a	-17.1%	-17.1%	-8.40%
Other Funds	2,180,559	354,804	2,535,363	2,155,434	303,103	2,458,537	-1.2%	-14.6%	-3.0%	-0.38%
All Funds Total	5,601,044	911,359	6,512,403	5,536,506	778,560	6,315,066	-1.2%	-14.6%	-3.0%	-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 two months is that the General Fund share of revenue from sales and use tax is down by 0.9%. 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 two months, the PIF is down by 17.1%, which is below 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 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. If these funds have decreases in excess of 0.38%, they will not meet budget.

SALES AND USE TAX**February****2010****5****ACCOUNT GROUPS****February
2010****February
2009****INC
(DEC)****YTD
2010****YTD
2009****INC
(DEC)****GRAND TOTALS**

Active Accounts	7,449	7,089	360	7,449	7,089	360
Net Taxable Sales	83,124,373	83,096,468	0.0 %	169,627,028	171,434,542	(1.1) %
Net Sales Tax	2,676,673	2,678,860	(0.1) %	5,455,276	5,516,050	(1.1) %
Delinquent Sales Tax	28,933	23,334	-	58,947	55,631	-
Use Tax	424,889	396,140	7.3 %	765,987	892,435	(14.2) %
Delinquent Use Tax	12,573	9,679	-	12,573	19,599	-
Other Revenue*	13,257	19,112	-	22,283	28,688	-
Total Revenue	3,156,325	3,127,125	0.9 %	6,315,066	6,512,403	(3.0) %

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

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

SALES AND USE TAX

February

2010

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ACCOUNT GROUPS

01000 Apparel

	February 2010	February 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
Active Accounts	91	88	3	91	88	3
Net Taxable Sales	1,413,052	1,564,935	(9.7) %	2,725,099	2,852,567	(4.5) %
Net Sales Tax	44,738	48,599	(7.9) %	87,271	90,293	(3.3) %
Delinquent Sales Tax	1,068	2,091	-	1,068	2,091	-
Use Tax	85	1,909	(95.5) %	147	2,058	(92.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	13	519	-	28	715	-
Total Revenue	45,904	53,118	(13.6) %	88,514	95,157	(7.0) %
% of Total Revenue	1.5 %	1.7 %	(0.2) %	1.4 %	1.5 %	(0.1) %

02000 Automotive

Active Accounts	296	300	(4)	296	300	(4)
Net Taxable Sales	6,156,073	6,096,003	1.0 %	12,323,614	12,872,167	(4.3) %
Net Sales Tax	198,604	193,767	2.5 %	387,293	410,518	(5.7) %
Delinquent Sales Tax	2,355	711	-	5,578	3,866	-
Use Tax	879	1,290	(31.9) %	1,611	2,736	(41.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	652	0	-	652	2,967	-
Total Revenue	202,490	195,768	3.4 %	395,134	420,087	(5.9) %
% of Total Revenue	6.4 %	6.3 %	0.1 %	6.3 %	6.5 %	(0.2) %

03000 Food

Active Accounts	373	371	2	373	371	2
Net Taxable Sales	27,485,781	27,862,493	(1.4) %	54,670,622	56,867,472	(3.9) %
Net Sales Tax	879,330	896,050	(1.9) %	1,754,196	1,824,859	(3.9) %
Delinquent Sales Tax	16,344	11,869	-	28,060	27,995	-
Use Tax	5,264	8,442	(37.6) %	30,520	19,669	55.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3,537	5,649	-	7,349	9,634	-
Total Revenue	904,475	922,011	(1.9) %	1,820,125	1,882,157	(3.3) %
% of Total Revenue	28.7 %	29.5 %	(0.8) %	28.8 %	28.9 %	(0.1) %

SALES AND USE TAX

February

2010

ACCOUNT GROUPS

	February 2010	February 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	215	202	13	215	202	13
Net Taxable Sales	3,407,329	3,172,440	7.4 %	6,465,381	6,714,572	(3.7) %
Net Sales Tax	109,256	101,561	7.6 %	207,951	214,829	(3.2) %
Delinquent Sales Tax	1,362	1,399	-	1,362	1,955	-
Use Tax	596	426	39.9 %	1,485	1,322	12.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	976	219	-	976	219	-
Total Revenue	112,190	103,605	8.3 %	211,774	218,325	(3.0) %
% of Total Revenue	3.6 %	3.3 %	0.3 %	3.4 %	3.4 %	0.0 %

05000 General

Active Accounts	471	446	25	471	446	25
Net Taxable Sales	16,974,589	16,411,197	3.4 %	32,437,411	32,055,095	1.2 %
Net Sales Tax	548,768	531,741	3.2 %	1,052,792	1,040,347	1.2 %
Delinquent Sales Tax	5,061	4,258	-	6,058	6,649	-
Use Tax	2,316	2,750	(15.8) %	5,012	5,312	(5.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	4,143	4,582	-	4,539	5,179	-
Total Revenue	560,288	543,330	3.1 %	1,068,401	1,057,487	1.0 %
% of Total Revenue	17.8 %	17.4 %	0.4 %	16.9 %	16.2 %	0.7 %

06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	994,588	909,307	9.4 %	1,895,500	1,682,687	12.6 %
Net Sales Tax	32,387	29,572	9.5 %	61,902	54,733	13.1 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	38	47	(19.1) %	257	173	48.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	26	0	-	106	0	-
Total Revenue	32,451	29,619	9.6 %	62,265	54,906	13.4 %
% of Total Revenue	1.0 %	0.9 %	0.1 %	1.0 %	0.8 %	0.2 %

SALES AND USE TAX

February

2010

ACCOUNT GROUPS

07000 Lumber

	February 2010	February 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
Active Accounts	1,998	1,923	75	1,998	1,923	75
Net Taxable Sales	3,970,197	4,717,750	(15.8) %	8,488,247	9,844,308	(13.8) %
Net Sales Tax	129,527	152,213	(14.9) %	273,492	314,971	(13.2) %
Delinquent Sales Tax	0	1,497	-	1,958	4,783	-
Use Tax	29,372	116,788	(74.9) %	51,060	282,931	(82.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	565	615	-	1,094	995	-
Total Revenue	159,464	271,113	(41.2) %	327,604	603,680	(45.7) %
% of Total Revenue	5.1 %	8.7 %	(3.6) %	5.2 %	9.3 %	(4.1) %

08000 Professional

Active Accounts	1,740	1,620	120	1,740	1,620	120
Net Taxable Sales	1,283,319	1,067,327	20.2 %	2,644,208	2,261,252	16.9 %
Net Sales Tax	40,741	33,820	20.5 %	83,927	69,705	20.4 %
Delinquent Sales Tax	689	504	-	1,274	2,732	-
Use Tax	44,385	13,413	230.9 %	67,814	37,788	79.5 %
Delinquent Use Tax	0	0	-	0	2,381	-
Other Revenue	415	1,459	-	620	2,203	-
Total Revenue	86,230	49,196	75.3 %	153,635	114,809	33.8 %
% of Total Revenue	2.7 %	1.6 %	1.1 %	2.4 %	1.8 %	0.6 %

09000 Public Utility

Active Accounts	263	249	14	263	249	14
Net Taxable Sales	12,079,045	11,509,799	4.9 %	28,703,956	24,710,289	16.2 %
Net Sales Tax	394,598	376,050	4.9 %	938,017	806,266	16.3 %
Delinquent Sales Tax	0	0	-	0	627	-
Use Tax	8,193	3,627	125.9 %	20,606	6,606	211.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	31	0	-	83	0	-
Total Revenue	402,822	379,677	6.1 %	958,706	813,499	17.8 %
% of Total Revenue	12.8 %	12.1 %	0.7 %	15.2 %	12.5 %	2.7 %

SALES AND USE TAX

February

2010

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ACCOUNT GROUPS

	February 2010	February 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	1,652	1,546	106	1,652	1,546	106
Net Taxable Sales	7,595,234	6,250,552	21.5 %	16,147,140	16,539,342	(2.4) %
Net Sales Tax	244,499	200,378	22.0 %	510,358	528,530	(3.4) %
Delinquent Sales Tax	1,451	1,005	-	12,986	3,683	-
Use Tax	61,412	28,566	115.0 %	100,674	94,524	6.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,199	1,120	-	5,394	1,120	-
Total Revenue	309,561	231,069	34.0 %	629,412	627,857	0.2 %
% of Total Revenue	9.8 %	7.4 %	2.4 %	10.0 %	9.6 %	0.4 %

11200 Home Occupations

Active Accounts	105	93	12	105	93	12
Net Taxable Sales	367,439	318,283	15.4 %	638,183	664,103	(3.9) %
Net Sales Tax	8,875	10,151	(12.6) %	17,477	18,744	(6.8) %
Delinquent Sales Tax	603	0	-	603	1,250	-
Use Tax	1	0	0.0 %	1	0	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	118	-
Total Revenue	9,479	10,151	(6.6) %	18,081	20,112	(10.1) %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

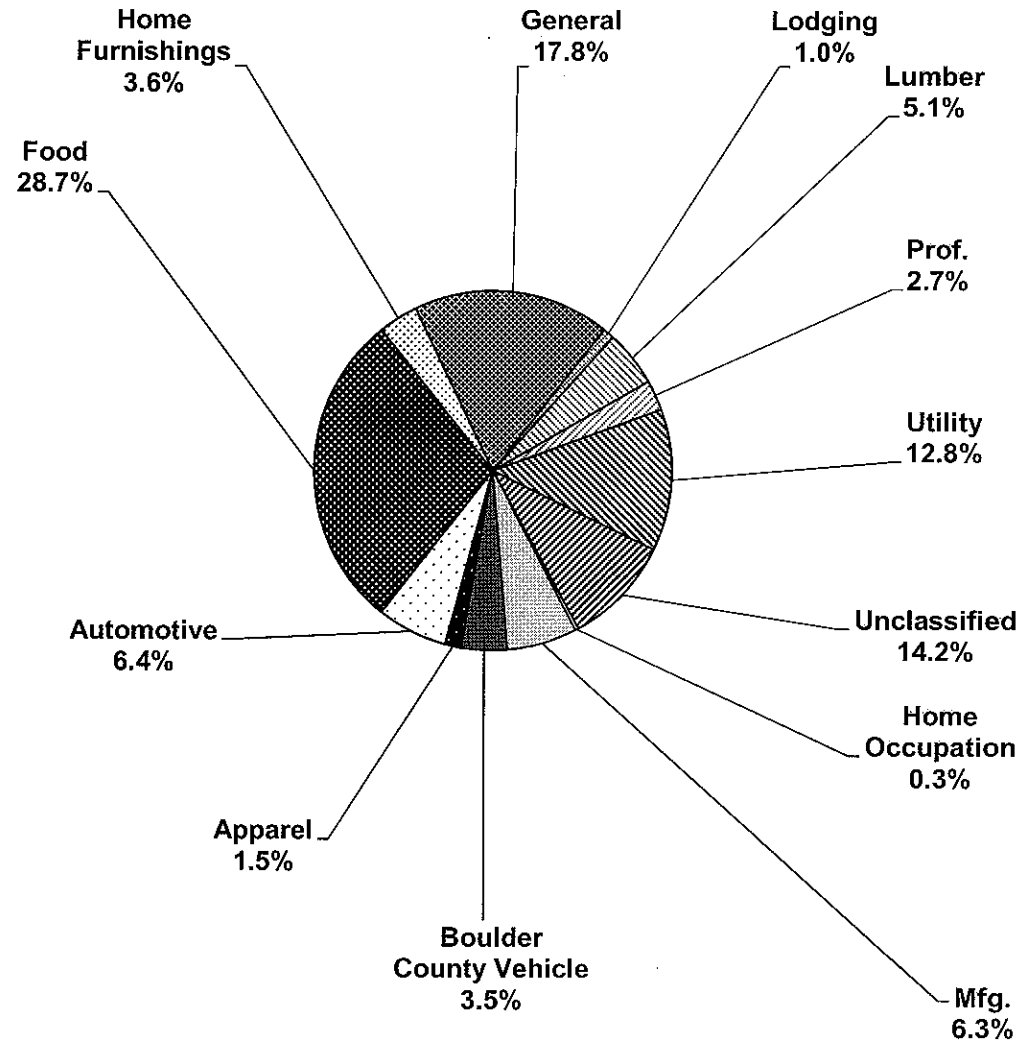
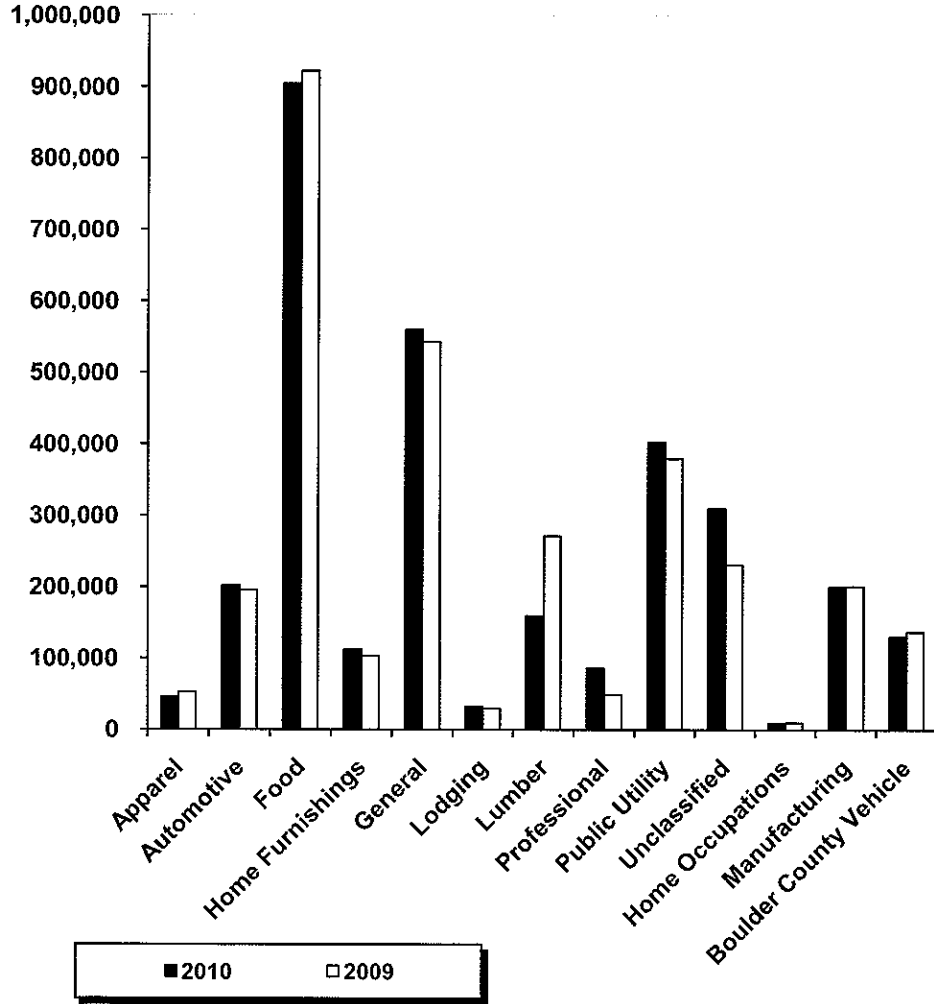
Active Accounts	225	232	(7)	225	232	(7)
Net Taxable Sales	1,397,727	3,216,382	(56.5) %	2,487,667	4,370,688	(43.1) %
Net Sales Tax	45,350	104,958	(56.8) %	80,600	142,255	(43.3) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	141,758	81,725	73.5 %	216,611	156,549	38.4 %
Delinquent Use Tax	12,573	9,679	-	12,573	17,218	-
Other Revenue	700	4,949	-	1,442	5,538	-
Total Revenue	200,381	201,311	(0.5) %	311,226	321,560	(3.2) %
% of Total Revenue	6.3 %	6.4 %	(0.1) %	4.9 %	4.9 %	0.0 %

00000 Boulder County Vehicle

Use Tax	130,590	137,157	(4.8) %	270,189	282,767	(4.4) %
% of Total Revenue	4.1 %	4.4 %	(0.3) %	4.3 %	4.3 %	0.0 %

Net Sales & Use Tax by Industry Type

For The Month Of
February
2010



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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ACCOUNT GROUP		ACTIVE ACCTS	February 2010		INCR/ (DECR)	YTD 2010	YTD 2009	INCR/ (DECR)	
ACCOUNT #			February 2010	February 2009					
Apparel 01000	91	Net Taxable Sales	1,413,052	1,564,935	(9.7) %	2,725,099	2,852,567	(4.5) %	
		Total Revenue	45,904	53,118	(13.6) %	88,514	95,157	(7.0) %	
Automotive 02000	296	Net Taxable Sales	6,156,073	6,096,003	1.0 %	12,323,614	12,872,167	(4.3) %	
		Total Revenue	202,490	195,768	3.4 %	395,134	420,087	(5.9) %	
Food 03000	373	Net Taxable Sales	27,485,781	27,862,493	(1.4) %	54,670,622	56,867,472	(3.9) %	
		Total Revenue	904,475	922,011	(1.9) %	1,820,125	1,882,157	(3.3) %	
Home Furnishings 04000	215	Net Taxable Sales	3,407,329	3,172,440	7.4 %	6,465,381	6,714,572	(3.7) %	
		Total Revenue	112,190	103,605	8.3 %	211,774	218,325	(3.0) %	
General 05000	471	Net Taxable Sales	16,974,589	16,411,197	3.4 %	32,437,411	32,055,095	1.2 %	
		Total Revenue	560,288	543,330	3.1 %	1,068,401	1,057,487	1.0 %	
Lodging 06000	19	Net Taxable Sales	994,588	909,307	9.4 %	1,895,500	1,682,687	12.6 %	
		Total Revenue	32,451	29,619	9.6 %	62,265	54,906	13.4 %	
Lumber 07000	1,998	Net Taxable Sales	3,970,197	4,717,750	(15.8) %	8,488,247	9,844,308	(13.8) %	
		Total Revenue	159,464	271,113	(41.2) %	327,604	603,680	(45.7) %	
Professional 08000	1,740	Net Taxable Sales	1,283,319	1,067,327	20.2 %	2,644,208	2,261,252	16.9 %	
		Total Revenue	86,230	49,196	75.3 %	153,635	114,809	33.8 %	
Public Utility 09000	263	Net Taxable Sales	12,079,045	11,509,799	4.9 %	28,703,956	24,710,289	16.2 %	
		Total Revenue	402,822	379,677	6.1 %	958,706	813,499	17.8 %	
Unclassified 10000	1,652	Net Taxable Sales	7,595,234	6,250,552	21.5 %	16,147,140	16,539,342	(2.4) %	
		Total Revenue	309,561	231,069	34.0 %	629,412	627,857	0.2 %	
Home Occupations 11200	105	Net Taxable Sales	367,439	318,283	15.4 %	638,183	664,103	(3.9) %	
		Total Revenue	9,479	10,151	(6.6) %	18,081	20,112	(10.1) %	
Manufacturing 12000	225	Net Taxable Sales	1,397,727	3,216,382	(56.5) %	2,487,667	4,370,688	(43.1) %	
		Total Revenue	200,381	201,311	(0.5) %	311,226	321,560	(3.2) %	
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %	
		Total Revenue	130,590	137,157	(4.8) %	270,189	282,767	(4.4) %	
GRAND TOTALS		7,449	Net Taxable Sales	83,124,373	83,096,468	0.0 %	169,627,028	171,434,542	(1.1) %
			Total Revenue	3,156,325	3,127,125	0.9 %	6,315,066	6,512,403	(3.0) %

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

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

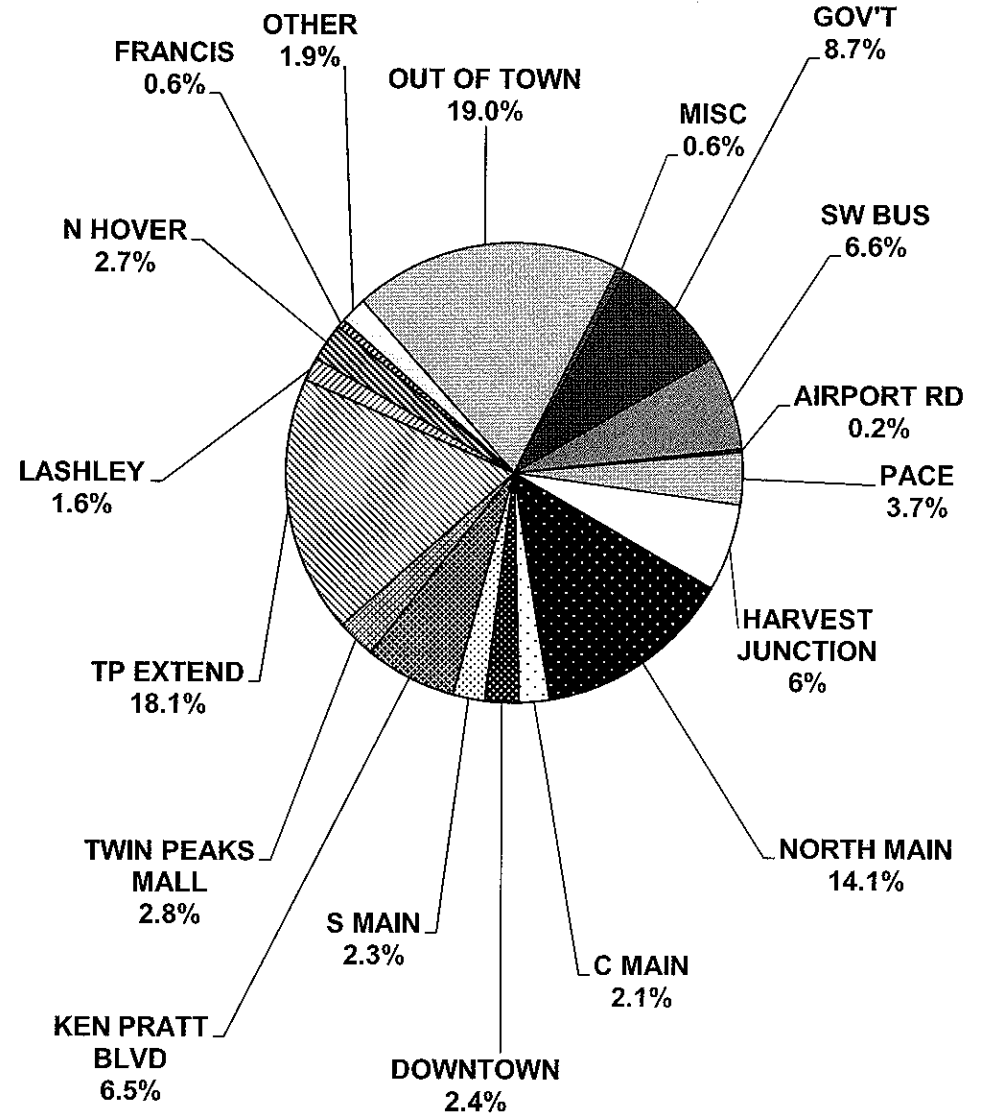
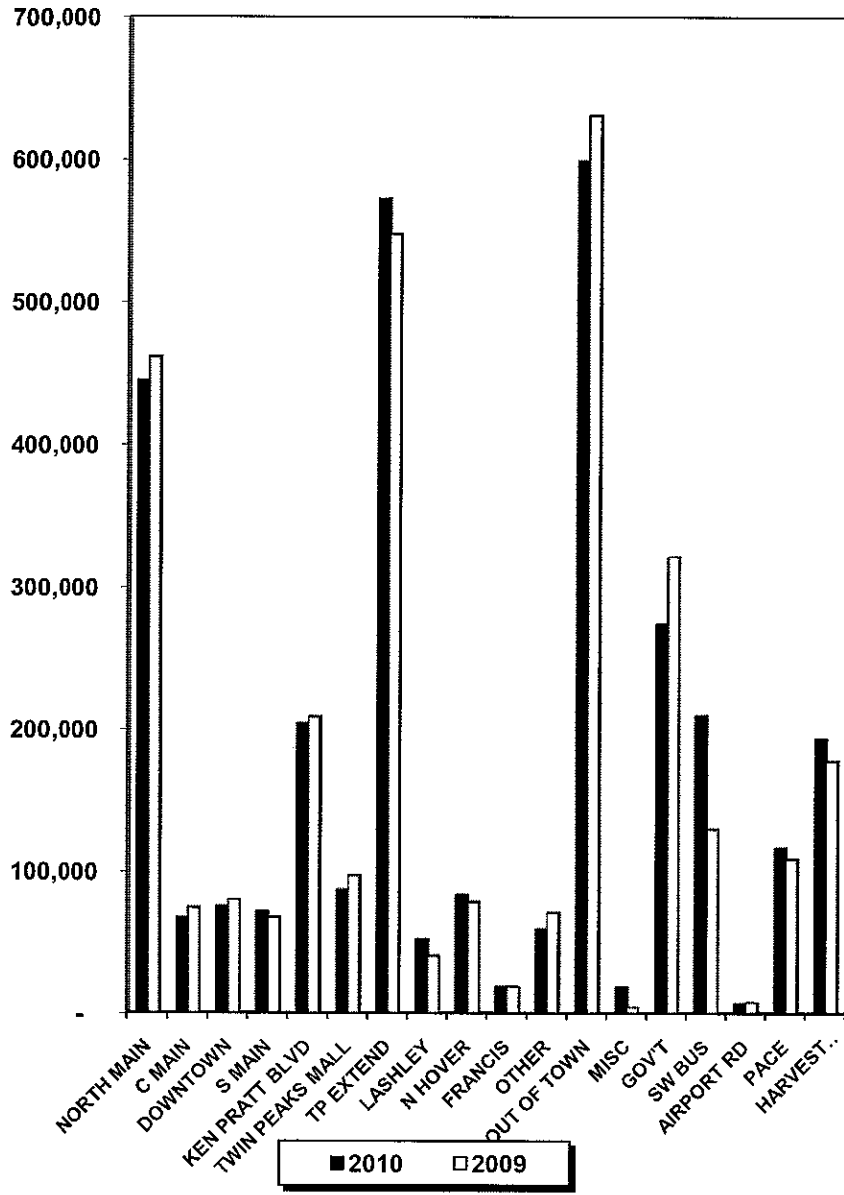
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February
2010

LOCATION		% OF TOTAL	February 2010	February 2009	INCR/ (DECR)	YTD 2010	YTD 2009	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	16.3%	13,569,924	14,041,480	(3.4) %	26,936,812	28,861,492	(6.7) %
	Total Revenue	14.1%	445,172	461,676	(3.6) %	884,593	951,418	(7.0) %
CENTRAL MAIN	Net Taxable Sales	2.5%	2,059,431	2,281,292	(9.7) %	4,024,690	4,469,864	(10.0) %
	Total Revenue	2.1%	67,326	74,618	(9.8) %	133,905	145,928	(8.2) %
DOWNTOWN	Net Taxable Sales	2.8%	2,302,311	2,400,547	(4.1) %	4,638,563	4,788,663	(3.1) %
	Total Revenue	2.4%	75,303	80,070	(6.0) %	152,694	158,552	(3.7) %
SOUTH MAIN	Net Taxable Sales	2.6%	2,194,248	2,185,720	0.4 %	4,114,184	4,488,466	(8.3) %
	Total Revenue	2.3%	71,898	67,780	6.1 %	134,604	142,763	(5.7) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.5%	6,243,520	6,358,751	(1.8) %	12,432,405	13,316,636	(6.6) %
	Total Revenue	6.5%	204,447	208,960	(2.2) %	409,072	435,409	(6.0) %
TWIN PEAKS MALL	Net Taxable Sales	3.1%	2,613,913	2,900,078	(9.9) %	5,378,550	5,734,988	(6.2) %
	Total Revenue	2.8%	87,249	96,945	(10.0) %	170,765	196,681	(13.2) %
TW PKS SQ EXTENDED	Net Taxable Sales	20.0%	16,660,539	16,556,365	0.6 %	33,395,406	33,304,474	0.3 %
	Total Revenue	18.1%	572,705	547,802	4.5 %	1,133,142	1,102,396	2.8 %
LASHLEY	Net Taxable Sales	1.6%	1,338,182	1,099,704	21.7 %	2,796,858	2,327,598	20.2 %
	Total Revenue	1.6%	52,039	40,335	29.0 %	102,400	86,569	18.3 %
NORTH HOVER	Net Taxable Sales	3.0%	2,493,902	2,386,988	4.5 %	4,853,193	4,894,143	(0.8) %
	Total Revenue	2.7%	83,807	78,551	6.7 %	189,259	164,905	14.8 %
FRANCIS	Net Taxable Sales	0.7%	560,219	556,672	0.6 %	1,165,334	1,179,952	(1.2) %
	Total Revenue	0.6%	18,801	18,576	1.2 %	38,677	38,694	(0.0) %
ALL OTHERS	Net Taxable Sales	1.7%	1,433,370	1,719,413	(16.6) %	2,970,924	3,494,577	(15.0) %
	Total Revenue	1.9%	59,476	71,028	(16.3) %	119,009	138,352	(14.0) %
OUT OF TOWN	Net Taxable Sales	19.6%	16,318,970	16,916,418	(3.5) %	36,739,326	37,480,628	(2.0) %
	Total Revenue	19.0%	599,222	630,948	(5.0) %	1,289,501	1,327,720	(2.9) %
MISCELLANEOUS	Net Taxable Sales	0.7%	565,647	126,194	348.2 %	666,316	323,096	106.2 %
	Total Revenue	0.6%	18,635	4,317	331.7 %	21,851	11,067	97.4 %
CITY, BLDR CO	Net Taxable Sales	4.3%	3,550,530	3,097,994	14.6 %	6,919,166	6,157,895	12.4 %
	Total Revenue	8.7%	274,140	321,446	(14.7) %	554,865	726,191	(23.6) %
SW BUSINESS	Net Taxable Sales	2.0%	1,691,757	1,588,807	6.5 %	4,014,039	3,185,965	26.0 %
	Total Revenue	6.6%	209,731	129,657	61.8 %	366,602	309,067	18.6 %
AIRPORT ROAD	Net Taxable Sales	0.2%	173,465	291,561	(40.5) %	346,919	497,337	(30.2) %
	Total Revenue	0.2%	6,624	7,809	(15.2) %	12,224	14,450	(15.4) %
PACE	Net Taxable Sales	4.3%	3,546,221	3,323,070	6.7 %	6,876,335	6,613,819	4.0 %
	Total Revenue	3.7%	116,360	108,885	6.9 %	225,781	215,325	4.9 %
HARVEST JUNCTION	Net Taxable Sales	7.0%	5,808,224	5,265,414	10.3 %	11,358,008	10,314,949	10.1 %
	Total Revenue	6.1%	193,390	177,722	8.8 %	376,122	346,916	8.4 %
TOTALS	Net Taxable Sales	100.0%	83,124,373	83,096,468	0.0 %	169,627,028	171,434,542	(1.1) %
	Total Revenue	100.0%	3,156,325	3,127,125	0.9 %	6,315,066	6,512,403	(3.0) %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
February
2010

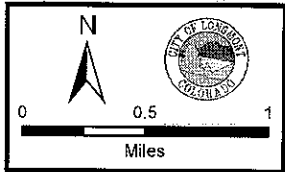
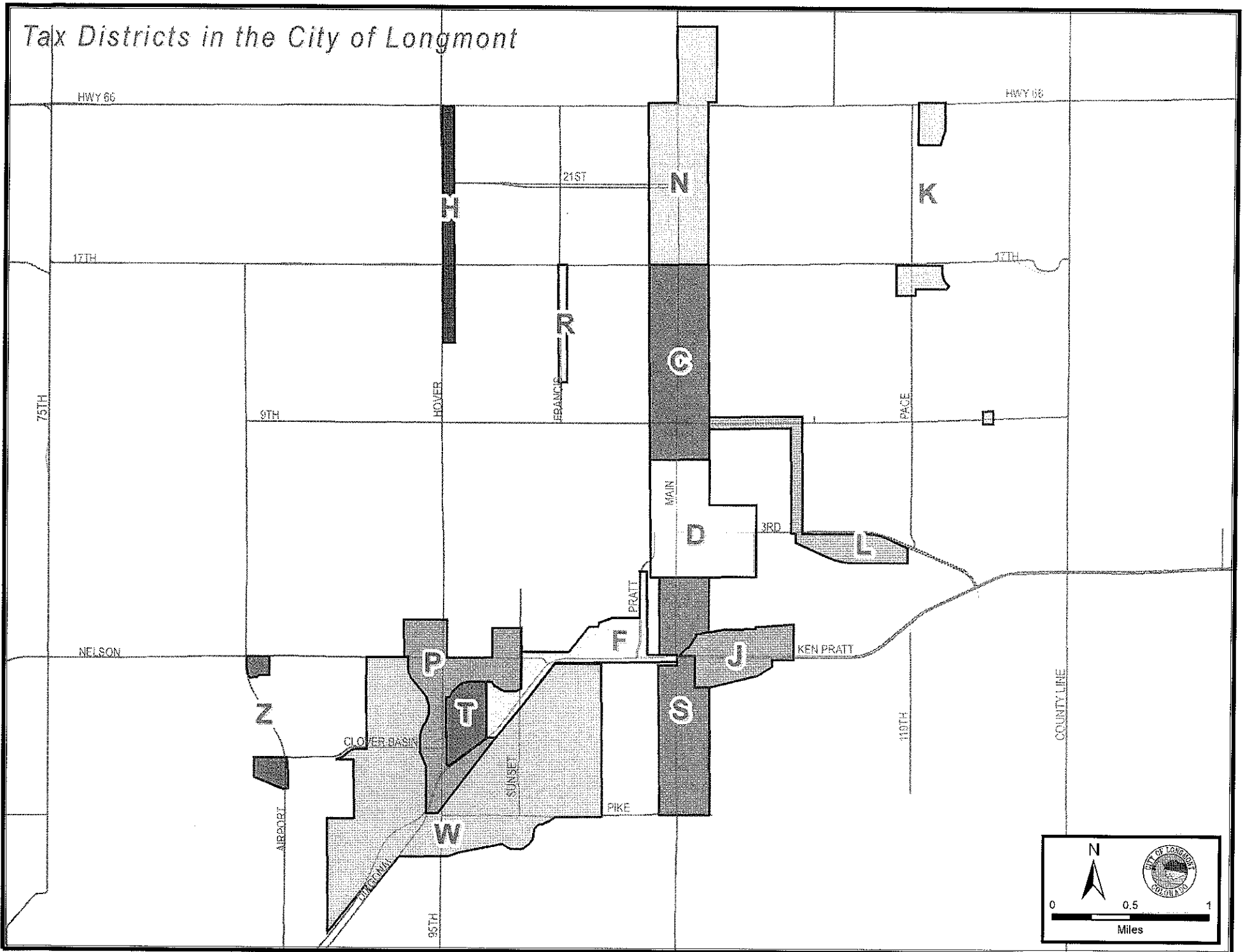


DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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

Tax Districts in the City of Longmont



LODGERS TAX
February
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		0.0 %			0.0 %	
April		0.0 %			0.0 %	
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 35,033	17.6 %	\$ 29,793			