CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

January 2010

SUMMARY

Total Taxes this Month:	$	**3,158,741**
Compared to Last Year:		**3,385,278**
Percentage change:		**(6.7) %**

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SALES AND USE TAX SUMMARY
CITY OF LONGMONT

January 2010

Overview

Month of January: Total sales and use tax for the month of January decreased by 6.7% compared to last year. The Sales Tax Component decreased by 2.1% while the Use Tax component decreased by 31.3%.

Year to Date: Total sales and use tax **through** January decreased by 6.7% for 2010. The sales tax component decreased by 2.1% and the use tax component decreased by 31.3%.

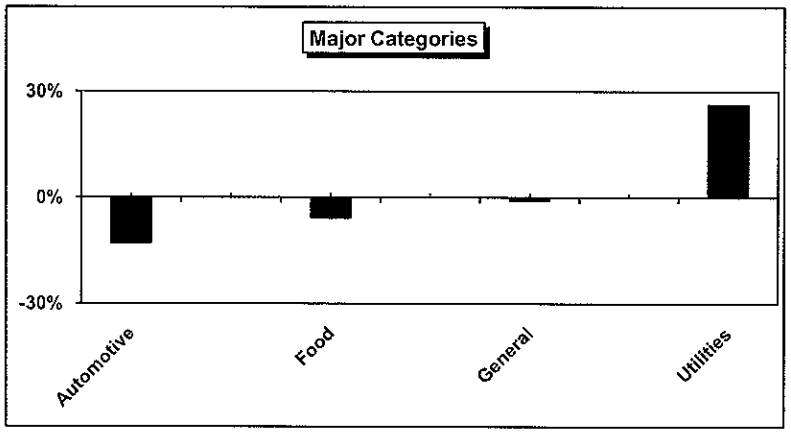
Important note in understanding year-to-year comparative basis within this report:

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.

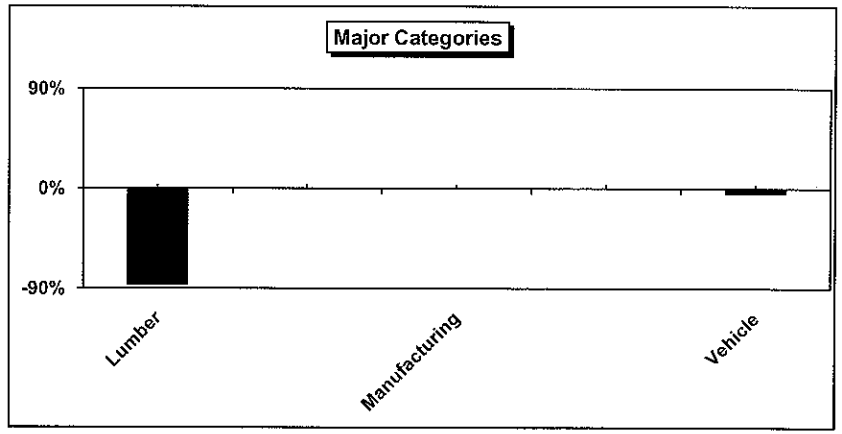
Sales Tax Activity

The *Automotive, Food, and General* categories showed decreases of 12.9%, 5.8%, and 0.9%. While the *Utilities* category showed an increase of 26.3%.



Use Tax Activity

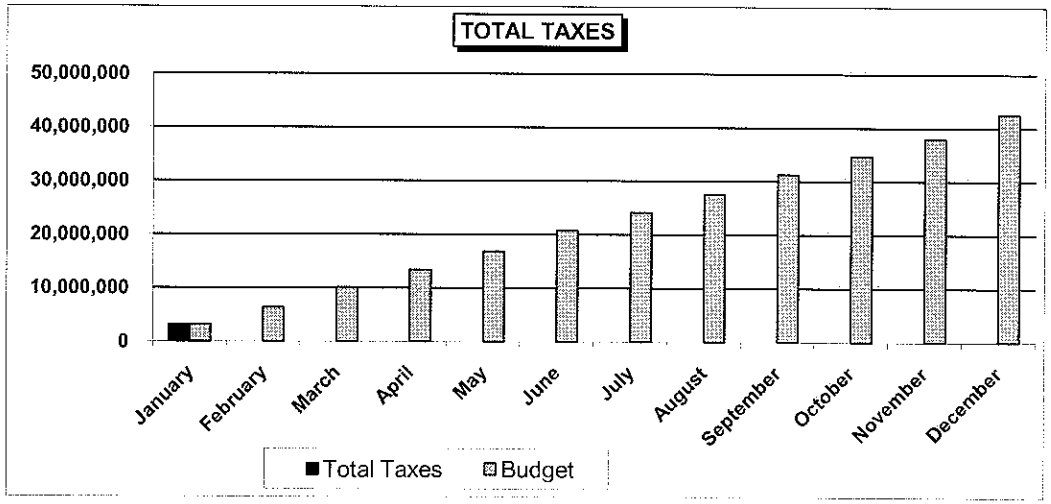
The *Lumber,* and *Vehicle* categories showed decreases of 86.9% and 4.1%. While the *Manufacturing* category showed no change from last year with a 0.0%.



SALES & USE TAX - BUDGET TO ACTUAL

January
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			-
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	$ 42,522,868			$ 2,817,643	341,098	3,158,741



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

Revenue Growth Per Fund / Current Year to Previous Year
January 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	1,758,206	13,138	1,771,345	1,720,698	14,727	1,735,425	-2.1%	12.1%	-2.0%	0.79%
PIF Fund	-	296,001	296,001	-	193,577	193,577	n/a	-34.6%	-34.6%	-8.40%
Other Funds	1,120,857	197,076	1,317,933	1,096,945	132,794	1,229,739	-2.1%	-32.6%	-6.7%	-0.38%
All Funds Total	2,879,063	506,216	3,385,278	2,817,643	341,098	3,158,741	-2.1%	-32.6%	-6.7%	-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 one month is that the General Fund share of revenue from sales and use tax is down by 2.0%. 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 one month, the PIF is down by 34.6%, 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 January 2010

ACCOUNT GROUPS	January 2010	January 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
GRAND TOTALS						
Active Accounts	7,538	7,041	497	7,538	7,041	497
Net Taxable Sales	86,502,655	88,338,074	(2.1) %	86,502,655	88,338,074	(2.1) %
Net Sales Tax	**2,778,603**	**2,837,190**	**(2.1) %**	**2,778,603**	**2,837,190**	**(2.1) %**
Delinquent Sales Tax	30,014	32,297	-	30,014	32,297	-
Use Tax	**341,098**	**496,295**	**(31.3) %**	**341,098**	**496,295**	**(31.3) %**
Delinquent Use Tax	0	9,920	-	0	9,920	-
Other Revenue*	9,026	9,576	-	9,026	9,576	-
Total Revenue	**3,158,741**	**3,385,278**	**(6.7) %**	**3,158,741**	**3,385,278**	**(6.7) %**

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 January 2010

ACCOUNT GROUPS	January 2010	January 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
01000 Apparel						
Active Accounts	91	87	4	91	87	4
Net Taxable Sales	1,312,047	1,287,632	1.9 %	1,312,047	1,287,632	1.9 %
Net Sales Tax	**42,533**	**41,694**	**2.0 %**	**42,533**	**41,694**	**2.0 %**
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	**62**	**149**	**(58.4) %**	**62**	**149**	**(58.4) %**
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	15	196	-	15	196	-
Total Revenue	**42,610**	**42,039**	**1.4 %**	**42,610**	**42,039**	**1.4 %**
% of Total Revenue	1.3 %	1.2 %	0.1 %	1.3 %	1.2 %	0.1 %
02000 Automotive						
Active Accounts	299	298	1	299	298	1
Net Taxable Sales	6,167,541	6,776,164	(9.0) %	6,167,541	6,776,164	(9.0) %
Net Sales Tax	**188,689**	**216,751**	**(12.9) %**	**188,689**	**216,751**	**(12.9) %**
Delinquent Sales Tax	3,223	3,155	-	3,223	3,155	-
Use Tax	**732**	**1,446**	**(49.4) %**	**732**	**1,446**	**(49.4) %**
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	2,967	-	0	2,967	-
Total Revenue	**192,644**	**224,319**	**(14.1) %**	**192,644**	**224,319**	**(14.1) %**
% of Total Revenue	6.1 %	6.6 %	(0.5) %	6.1 %	6.6 %	(0.5) %
03000 Food						
Active Accounts	375	367	8	375	367	8
Net Taxable Sales	27,184,842	29,004,979	(6.3) %	27,184,842	29,004,979	(6.3) %
Net Sales Tax	**874,866**	**928,809**	**(5.8) %**	**874,866**	**928,809**	**(5.8) %**
Delinquent Sales Tax	11,716	16,126	-	11,716	16,126	-
Use Tax	**25,256**	**11,227**	**125.0 %**	**25,256**	**11,227**	**125.0 %**
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3,812	3,985	-	3,812	3,985	-
Total Revenue	**915,650**	**960,147**	**(4.6) %**	**915,650**	**960,147**	**(4.6) %**
% of Total Revenue	29.0 %	28.4 %	0.6 %	29.0 %	28.4 %	0.6 %

SALES AND USE TAX January 2010

ACCOUNT GROUPS	January 2010	January 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
04000 Home Furnishings						
Active Accounts	217	200	17	217	200	17
Net Taxable Sales	3,058,052	3,542,132	(13.7) %	3,058,052	3,542,132	(13.7) %
Net Sales Tax	**98,695**	**113,268**	**(12.9) %**	**98,695**	**113,268**	**(12.9) %**
Delinquent Sales Tax	0	556	-	0	556	-
Use Tax	**889**	**896**	**(0.8) %**	**889**	**896**	**(0.8) %**
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
Total Revenue	**99,584**	**114,720**	**(13.2) %**	**99,584**	**114,720**	**(13.2) %**
% of Total Revenue	3.2 %	3.4 %	(0.2) %	3.2 %	3.4 %	(0.2) %
05000 General						
Active Accounts	472	439	33	472	439	33
Net Taxable Sales	15,462,821	15,643,898	(1.2) %	15,462,821	15,643,898	(1.2) %
Net Sales Tax	**504,024**	**508,606**	**(0.9) %**	**504,024**	**508,606**	**(0.9) %**
Delinquent Sales Tax	997	2,391	-	997	2,391	-
Use Tax	**2,696**	**2,562**	**5.2 %**	**2,696**	**2,562**	**5.2 %**
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	396	597	-	396	597	-
Total Revenue	**508,113**	**514,156**	**(1.2) %**	**508,113**	**514,156**	**(1.2) %**
% of Total Revenue	16.1 %	15.2 %	0.9 %	16.1 %	15.2 %	0.9 %
06000 Lodging						
Active Accounts	19	18	1	19	18	1
Net Taxable Sales	900,912	773,380	16.5 %	900,912	773,380	16.5 %
Net Sales Tax	**29,515**	**25,161**	**17.3 %**	**29,515**	**25,161**	**17.3 %**
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	**219**	**126**	**73.8 %**	**219**	**126**	**73.8 %**
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	80	0	-	80	0	-
Total Revenue	**29,814**	**25,287**	**17.9 %**	**29,814**	**25,287**	**17.9 %**
% of Total Revenue	0.9 %	0.7 %	0.2 %	0.9 %	0.7 %	0.2 %

SALES AND USE TAX January 2010

ACCOUNT GROUPS	January 2010	January 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
07000 Lumber						
Active Accounts	2,046	1,920	126	2,046	1,920	126
Net Taxable Sales	4,518,050	5,126,558	(11.9) %	4,518,050	5,126,558	(11.9) %
Net Sales Tax	**143,965**	**162,758**	**(11.5) %**	**143,965**	**162,758**	**(11.5) %**
Delinquent Sales Tax	1,958	3,286	-	1,958	3,286	-
Use Tax	**21,688**	**166,143**	**(86.9) %**	**21,688**	**166,143**	**(86.9) %**
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	529	380	-	529	380	-
Total Revenue	**168,140**	**332,567**	**(49.4) %**	**168,140**	**332,567**	**(49.4) %**
% of Total Revenue	5.3 %	9.8 %	(4.5) %	5.3 %	9.8 %	(4.5) %
08000 Professional						
Active Accounts	1,778	1,607	171	1,778	1,607	171
Net Taxable Sales	1,360,889	1,193,925	14.0 %	1,360,889	1,193,925	14.0 %
Net Sales Tax	**43,186**	**35,885**	**20.3 %**	**43,186**	**35,885**	**20.3 %**
Delinquent Sales Tax	585	2,228	-	585	2,228	-
Use Tax	**23,429**	**24,375**	**(3.9) %**	**23,429**	**24,375**	**(3.9) %**
Delinquent Use Tax	0	2,381	-	0	2,381	-
Other Revenue	205	744	-	205	744	-
Total Revenue	**67,405**	**65,613**	**2.7 %**	**67,405**	**65,613**	**2.7 %**
% of Total Revenue	2.1 %	1.9 %	0.2 %	2.1 %	1.9 %	0.2 %
09000 Public Utility						
Active Accounts	257	244	13	257	244	13
Net Taxable Sales	16,624,911	13,200,490	25.9 %	16,624,911	13,200,490	25.9 %
Net Sales Tax	**543,419**	**430,216**	**26.3 %**	**543,419**	**430,216**	**26.3 %**
Delinquent Sales Tax	0	627	-	0	627	-
Use Tax	**12,413**	**2,979**	**316.7 %**	**12,413**	**2,979**	**316.7 %**
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	52	0	-	52	0	-
Total Revenue	**555,884**	**433,822**	**28.1 %**	**555,884**	**433,822**	**28.1 %**
% of Total Revenue	17.6 %	12.8 %	4.8 %	17.6 %	12.8 %	4.8 %

SALES AND USE TAX January 2010

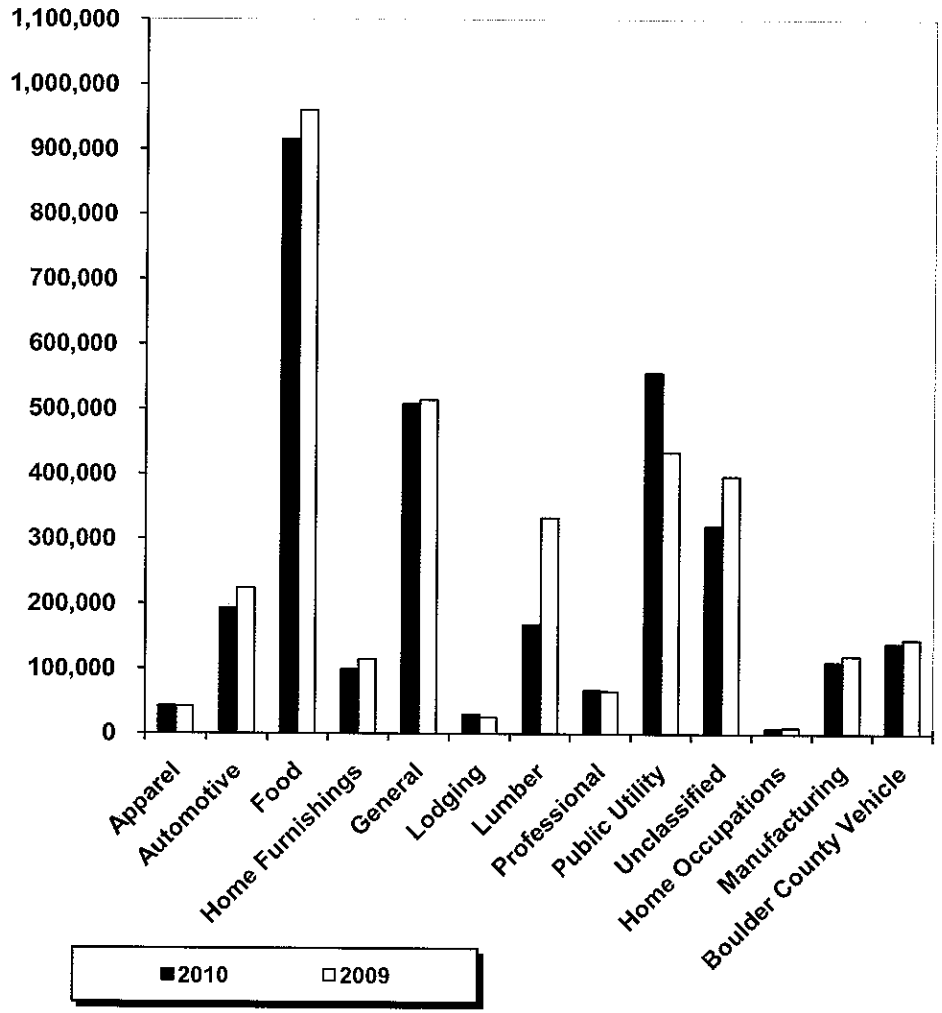
ACCOUNT GROUPS	January 2010	January 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
10000 Unclassified						
Active Accounts	1,650	1,536	114	1,650	1,536	114
Net Taxable Sales	8,551,906	10,288,790	(16.9) %	8,551,906	10,288,790	(16.9) %
Net Sales Tax	**265,859**	**328,152**	**(19.0) %**	**265,859**	**328,152**	**(19.0) %**
Delinquent Sales Tax	11,535	2,678	-	11,535	2,678	-
Use Tax	**39,262**	**65,958**	**(40.5) %**	**39,262**	**65,958**	**(40.5) %**
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3,195	0	-	3,195	0	-
Total Revenue	**319,851**	**396,788**	**(19.4) %**	**319,851**	**396,788**	**(19.4) %**
% of Total Revenue	10.1 %	11.7 %	(1.6) %	10.1 %	11.7 %	(1.6) %
11200 Home Occupations						
Active Accounts	106	94	12	106	94	12
Net Taxable Sales	270,744	345,820	(21.7) %	270,744	345,820	(21.7) %
Net Sales Tax	**8,602**	**8,593**	**0.1 %**	**8,602**	**8,593**	**0.1 %**
Delinquent Sales Tax	0	1,250	-	0	1,250	-
Use Tax	**0**	**0**	**0.0 %**	**0**	**0**	**0.0 %**
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	118	-	0	118	-
Total Revenue	**8,602**	**9,961**	**(13.6) %**	**8,602**	**9,961**	**(13.6) %**
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %
12000 Manufacturing						
Active Accounts	227	230	(3)	227	230	(3)
Net Taxable Sales	1,089,940	1,154,306	(5.6) %	1,089,940	1,154,306	(5.6) %
Net Sales Tax	**35,250**	**37,297**	**(5.5) %**	**35,250**	**37,297**	**(5.5) %**
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	**74,853**	**74,824**	**0.0 %**	**74,853**	**74,824**	**0.0 %**
Delinquent Use Tax	0	7,539	-	0	7,539	-
Other Revenue	742	589	-	742	589	-
Total Revenue	**110,845**	**120,249**	**(7.8) %**	**110,845**	**120,249**	**(7.8) %**
% of Total Revenue	3.5 %	3.6 %	(0.1) %	3.5 %	3.6 %	(0.1) %
00000 Boulder County Vehicle						
Use Tax	**139,599**	**145,610**	**(4.1) %**	**139,599**	**145,610**	**(4.1) %**
% of Total Revenue	4.4 %	4.3 %	0.1 %	4.4 %	4.3 %	0.1 %

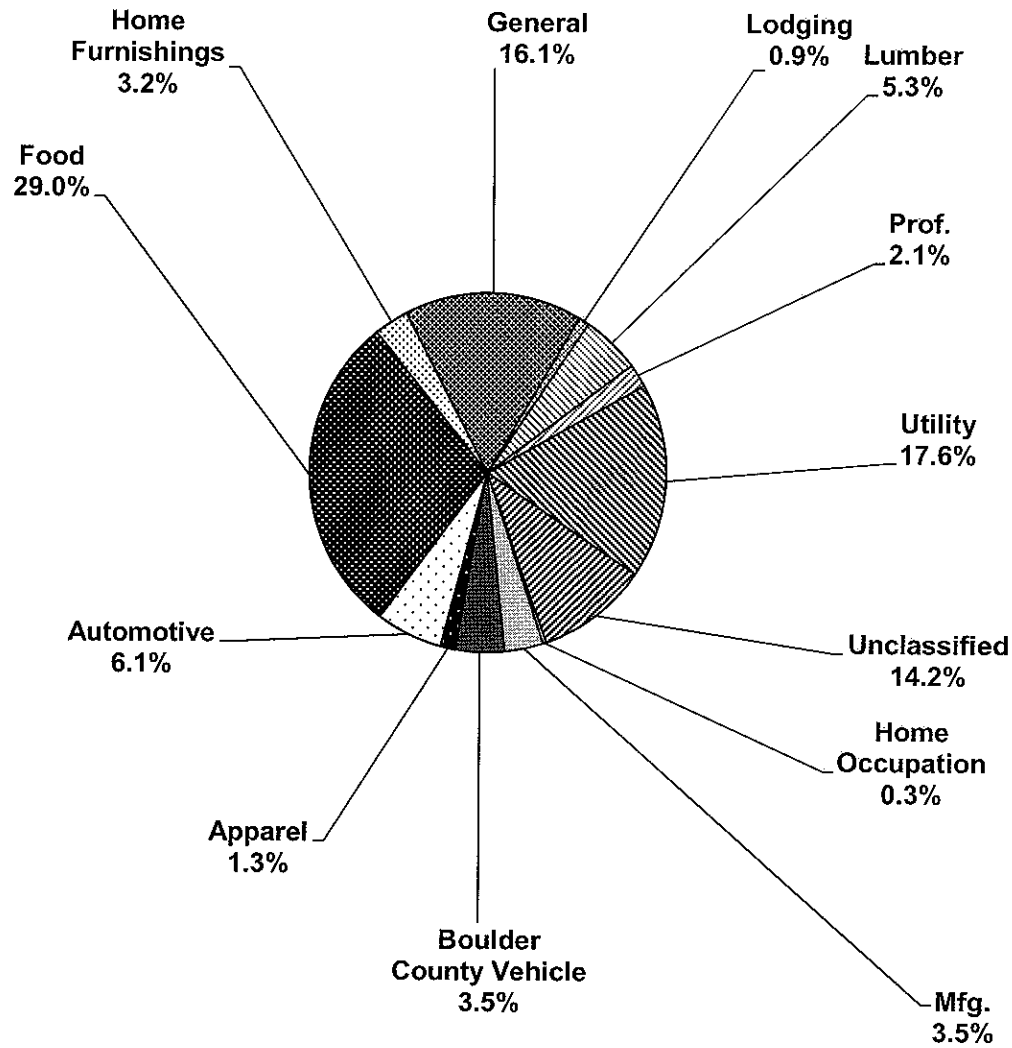
Net Sales & Use Tax by Industry Type

For The Month Of

January

2010





SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

January
2010

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		January 2010	January 2009	INCR/ (DECR)	YTD 2010	YTD 2009	INCR/ (DECR)
Apparel 01000	91	Net Taxable Sales	1,312,047	1,287,632	1.9 %	1,312,047	1,287,632	1.9 %
		Total Revenue	42,610	42,039	1.4 %	42,610	42,039	1.4 %
Automotive 02000	299	Net Taxable Sales	6,167,541	6,776,164	(9.0) %	6,167,541	6,776,164	(9.0) %
		Total Revenue	192,644	224,319	(14.1) %	192,644	224,319	(14.1) %
Food 03000	375	Net Taxable Sales	27,184,842	29,004,979	(6.3) %	27,184,842	29,004,979	(6.3) %
		Total Revenue	915,650	960,147	(4.6) %	915,650	960,147	(4.6) %
Home Furnishings 04000	217	Net Taxable Sales	3,058,052	3,542,132	(13.7) %	3,058,052	3,542,132	(13.7) %
		Total Revenue	99,584	114,720	(13.2) %	99,584	114,720	(13.2) %
General 05000	472	Net Taxable Sales	15,462,821	15,643,898	(1.2) %	15,462,821	15,643,898	(1.2) %
		Total Revenue	508,113	514,156	(1.2) %	508,113	514,156	(1.2) %
Lodging 06000	19	Net Taxable Sales	900,912	773,380	16.5 %	900,912	773,380	16.5 %
		Total Revenue	29,814	25,287	17.9 %	29,814	25,287	17.9 %
Lumber 07000	2,046	Net Taxable Sales	4,518,050	5,126,558	(11.9) %	4,518,050	5,126,558	(11.9) %
		Total Revenue	168,140	332,567	(49.4) %	168,140	332,567	(49.4) %
Professional 08000	1,778	Net Taxable Sales	1,360,889	1,193,925	14.0 %	1,360,889	1,193,925	14.0 %
		Total Revenue	67,405	65,613	2.7 %	67,405	65,613	2.7 %
Public Utility 09000	257	Net Taxable Sales	16,624,911	13,200,490	25.9 %	16,624,911	13,200,490	25.9 %
		Total Revenue	555,884	433,822	28.1 %	555,884	433,822	28.1 %
Unclassified 10000	1,650	Net Taxable Sales	8,551,906	10,288,790	(16.9) %	8,551,906	10,288,790	(16.9) %
		Total Revenue	319,851	396,788	(19.4) %	319,851	396,788	(19.4) %
Home Occupations 11200	106	Net Taxable Sales	270,744	345,820	(21.7) %	270,744	345,820	(21.7) %
		Total Revenue	8,602	9,961	(13.6) %	8,602	9,961	(13.6) %
Manufacturing 12000	227	Net Taxable Sales	1,089,940	1,154,306	(5.6) %	1,089,940	1,154,306	(5.6) %
		Total Revenue	110,845	120,249	(7.8) %	110,845	120,249	(7.8) %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	139,599	145,610	(4.1) %	139,599	145,610	(4.1) %
GRAND TOTALS	7,538	Net Taxable Sales	86,502,655	88,338,074	(2.1) %	86,502,655	88,338,074	(2.1) %
		Total Revenue	3,158,741	3,385,278	(6.7) %	3,158,741	3,385,278	(6.7) %

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

January

2010

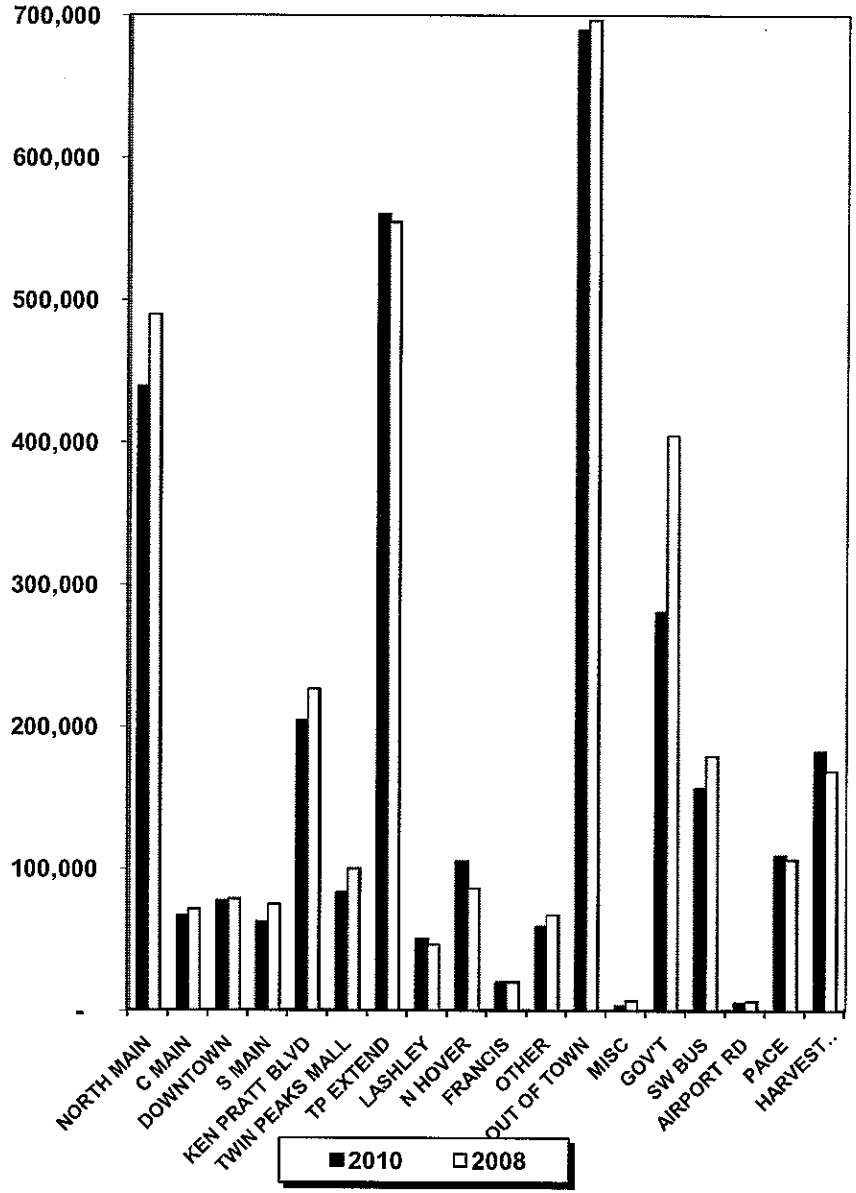
LOCATION		% OF AREA TO TOTAL	January 2010	January 2009	INCR/ (DECR)	YTD 2010	YTD 2009	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	15.5%	13,366,888	14,820,012	(9.8) %	13,366,888	14,820,012	(9.8) %
	Total Revenue	13.9%	439,421	489,742	(10.3) %	439,421	489,742	(10.3) %
CENTRAL MAIN	Net Taxable Sales	2.3%	1,965,259	2,188,572	(10.2) %	1,965,259	2,188,572	(10.2) %
	Total Revenue	2.1%	66,579	71,310	(6.6) %	66,579	71,310	(6.6) %
DOWNTOWN	Net Taxable Sales	2.7%	2,336,252	2,388,116	(2.2) %	2,336,252	2,388,116	(2.2) %
	Total Revenue	2.5%	77,391	78,482	(1.4) %	77,391	78,482	(1.4) %
SOUTH MAIN	Net Taxable Sales	2.2%	1,919,936	2,302,746	(16.6) %	1,919,936	2,302,746	(16.6) %
	Total Revenue	2.0%	62,706	74,983	(16.4) %	62,706	74,983	(16.4) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.2%	6,188,885	6,957,885	(11.1) %	6,188,885	6,957,885	(11.1) %
	Total Revenue	6.5%	204,625	226,449	(9.6) %	204,625	226,449	(9.6) %
TWIN PEAKS MALL	Net Taxable Sales	3.2%	2,764,637	2,834,910	(2.5) %	2,764,637	2,834,910	(2.5) %
	Total Revenue	2.6%	83,516	99,736	(16.3) %	83,516	99,736	(16.3) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.3%	16,734,867	16,748,109	(0.1) %	16,734,867	16,748,109	(0.1) %
	Total Revenue	17.7%	560,437	554,594	1.1 %	560,437	554,594	1.1 %
LASHLEY	Net Taxable Sales	1.7%	1,458,676	1,227,894	18.8 %	1,458,676	1,227,894	18.8 %
	Total Revenue	1.6%	50,361	46,234	8.9 %	50,361	46,234	8.9 %
NORTH HOVER	Net Taxable Sales	2.7%	2,359,291	2,507,155	(5.9) %	2,359,291	2,507,155	(5.9) %
	Total Revenue	3.3%	105,452	86,354	22.1 %	105,452	86,354	22.1 %
FRANCIS	Net Taxable Sales	0.7%	605,115	623,280	(2.9) %	605,115	623,280	(2.9) %
	Total Revenue	0.6%	19,876	20,118	(1.2) %	19,876	20,118	(1.2) %
ALL OTHERS	Net Taxable Sales	1.8%	1,537,554	1,775,164	(13.4) %	1,537,554	1,775,164	(13.4) %
	Total Revenue	1.9%	59,533	67,324	(11.6) %	59,533	67,324	(11.6) %
OUT OF TOWN	Net Taxable Sales	23.6%	20,420,356	20,564,210	(0.7) %	20,420,356	20,564,210	(0.7) %
	Total Revenue	21.9%	690,279	696,772	(0.9) %	690,279	696,772	(0.9) %
MISCELLANEOUS	Net Taxable Sales	0.1%	100,669	196,902	(48.9) %	100,669	196,902	(48.9) %
	Total Revenue	0.1%	3,216	6,750	(52.4) %	3,216	6,750	(52.4) %
CITY, BLDR CO	Net Taxable Sales	3.9%	3,368,636	3,059,901	10.1 %	3,368,636	3,059,901	10.1 %
	Total Revenue	8.9%	280,725	404,745	(30.6) %	280,725	404,745	(30.6) %
SW BUSINESS	Net Taxable Sales	2.7%	2,322,282	1,597,158	45.4 %	2,322,282	1,597,158	45.4 %
	Total Revenue	5.0%	156,871	179,410	(12.6) %	156,871	179,410	(12.6) %
AIRPORT ROAD	Net Taxable Sales	0.2%	173,454	205,776	(15.7) %	173,454	205,776	(15.7) %
	Total Revenue	0.2%	5,600	6,641	(15.7) %	5,600	6,641	(15.7) %
PACE	Net Taxable Sales	3.8%	3,330,114	3,290,749	1.2 %	3,330,114	3,290,749	1.2 %
	Total Revenue	3.5%	109,421	106,440	2.8 %	109,421	106,440	2.8 %
HARVEST JUNCTION	Net Taxable Sales	6.4%	5,549,784	5,049,535	9.9 %	5,549,784	5,049,535	9.9 %
	Total Revenue	5.8%	182,732	169,194	8.0 %	182,732	169,194	8.0 %
TOTALS	Net Taxable Sales	100.0%	86,502,655	88,338,074	(2.1) %	86,502,655	88,338,074	(2.1) %
	Total Revenue	100.0%	3,158,741	3,385,278	(6.7) %	3,158,741	3,385,278	(6.7) %

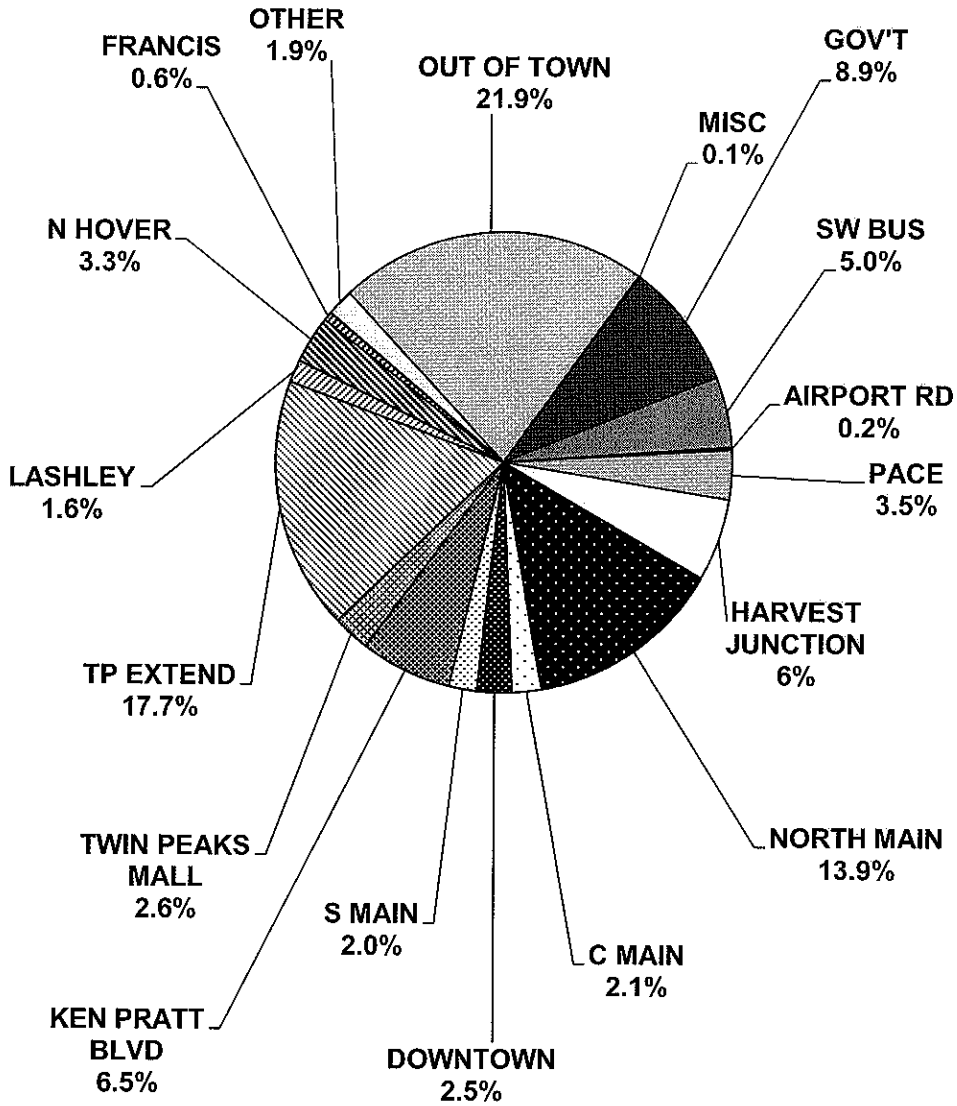
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of

January

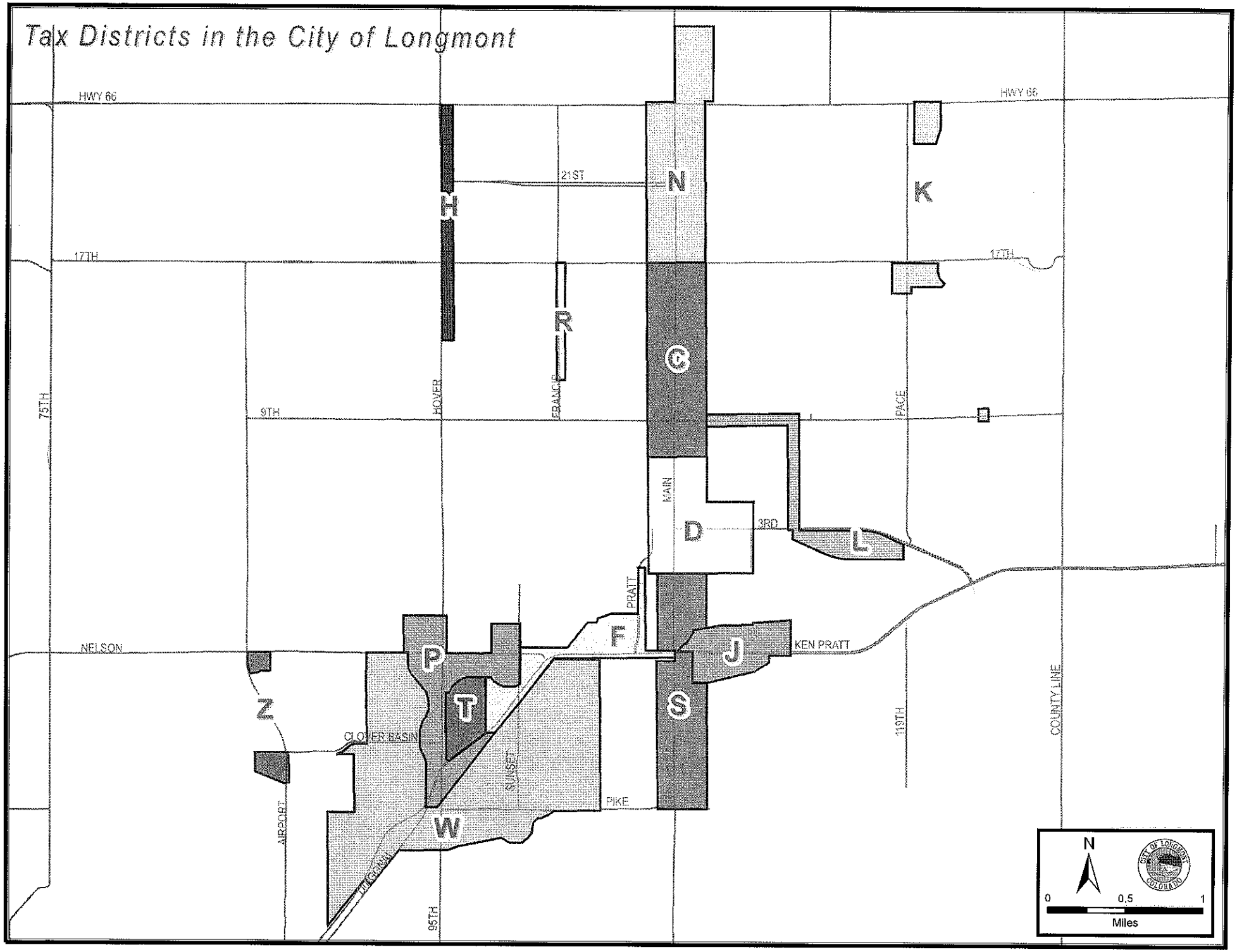
2010





DESIGNATION		APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION
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
January
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		0.0 %		16,641	0.0 %	
March		0.0 %		16,641	0.0 %	
April		0.0 %		16,641	0.0 %	
May		0.0 %		16,641	0.0 %	
June		0.0 %		16,641	0.0 %	
July		0.0 %		16,641	0.0 %	
August		0.0 %		16,641	0.0 %	
September		0.0 %		16,641	0.0 %	
October		0.0 %		16,641	0.0 %	
November		0.0 %		16,641	0.0 %	
December		0.0 %		16,641	0.0 %	
Total	$ 16,641	20.7 %	$ 13,783			