

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

May 2011

SUMMARY

Total Taxes this Month:	\$	3,994,084
Compared to Last Year:		4,061,142
Percentage change:		(1.7) %

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

SALES AND USE TAX SUMMARY CITY OF LONGMONT

May 2011

Overview

Month of May : Total Sales and Use Tax for the month of May decreased by 1.7% compared to last year. The Sales Tax component increased by 7.7% while the Use Tax component decreased by 32.1%.

Year to Date: Total Sales and Use Tax through May increased by 7.5% for 2011. The Sales Tax component increased by 6.4% and the Use tax component increased by 13.4%.

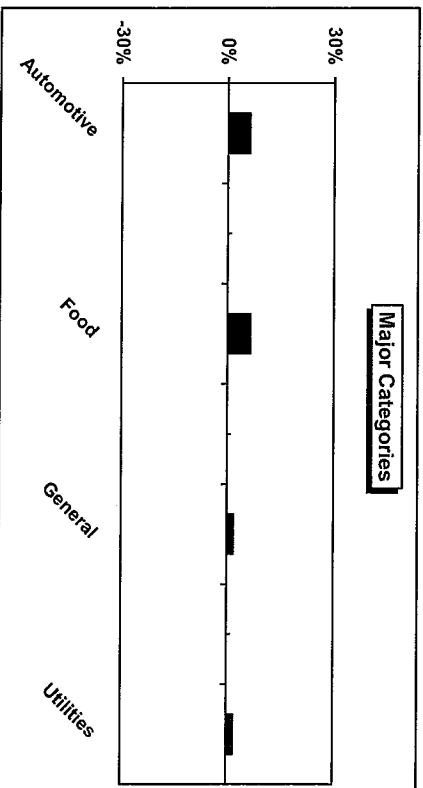
Important note in understanding year-to-year comparative basis within this report:

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.

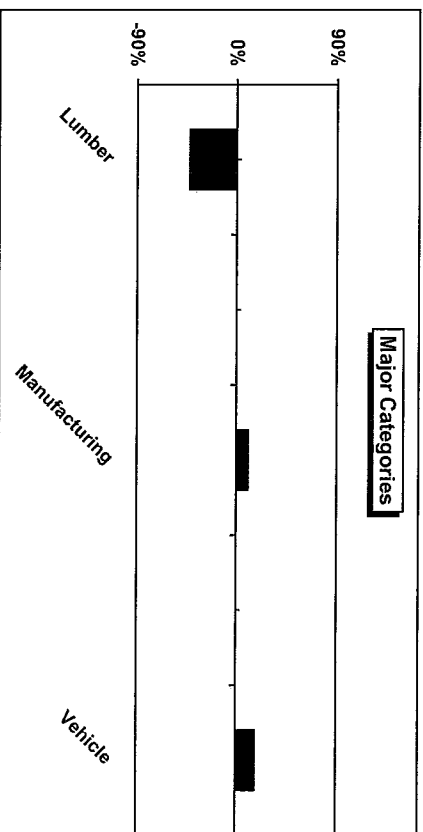
Sales Tax Activity

The *Automotive, Food, Utilities and General* categories showed increases of 6.2%, 6.5%, 2.0% and 1.9%, respectively when compared to 2010.



Use Tax Activity

The *Manufacturing and Vehicle* categories showed increases of 10.8% and 17.2% while the Lumber category showed a decrease of 42.7% when compared to 2010.

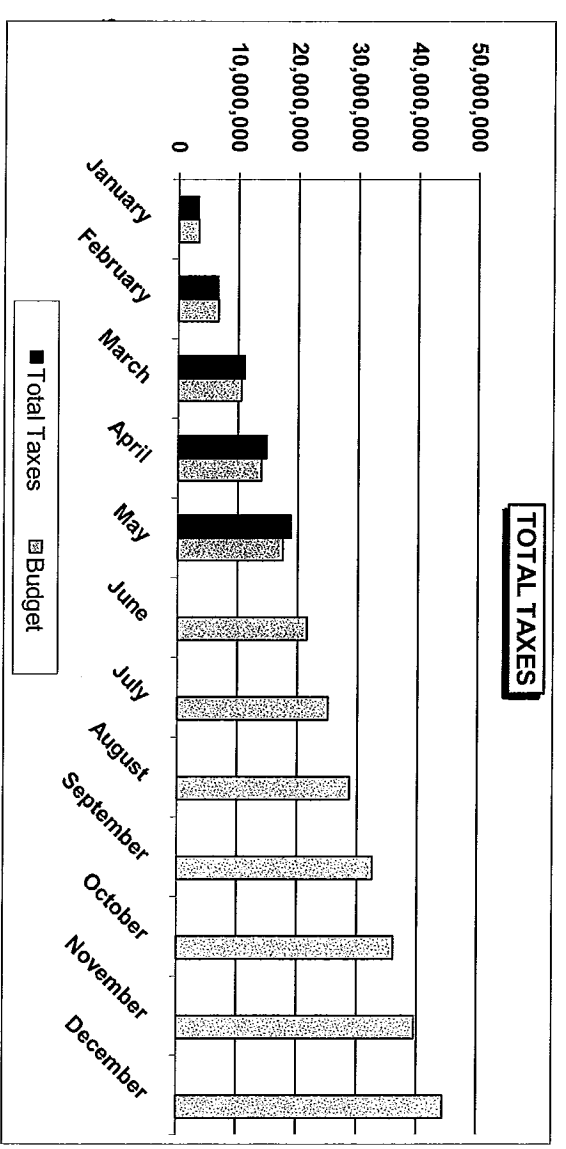


SALES & USE TAX - BUDGET TO ACTUAL

**May
2011**

	Sales & Use		Cumulative		Sales Tax		Use Tax		Total
	2011	BUDGET	2011	BUDGET	2011	ACTUAL	2011	ACTUAL	2011
January	3,335,166	3,335,166	7.5	7.5	2,799,957	516,559			3,316,516
February	3,297,618	6,632,783	15.0	15.0	2,845,891	433,475			3,279,366
March	3,856,024	10,488,807	23.6	23.6	3,589,821	860,927			4,450,748
April	3,398,257	13,887,064	31.3	31.3	3,155,331	554,751			3,710,082
May	3,661,262	17,548,326	39.6	39.6	3,376,363	617,721			3,994,084
June	3,992,518	21,540,844	48.6	48.6					-
July	3,520,429	25,061,273	56.5	56.5					-
August	3,626,612	28,687,885	64.7	64.7					-
September	3,844,610	32,532,495	73.3	73.3					-
October	3,532,352	36,064,847	81.3	81.3					-
November	3,500,216	39,565,063	89.2	89.2					-
December	4,792,808	44,357,871	100.0	100.0					-

Total \$ 15,767,362 2,983,434 18,750,796



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

Revenue Growth Per Fund / Current Year to Previous Year May 2011

	2010 YTD	2010 YTD	2010 YTD	2011 YTD	2011 YTD	2011 YTD	Sales Tax			% Change needed to reach budget
	Sales Tax	Use Tax	Total	Sales Tax	Use Tax	Total	% Change 2010 - 2011	% Change 2010 - 2011	% Change 2010 - 2011	
General Fund	9,033,812	114,402	9,148,214	9,628,923	28,787	9,657,710	6.6%	-74.8%	5.6%	1.18%
PIF Fund	-	1,503,727	1,503,727	-	1,793,157	1,793,157	n/a	19.2%	19.2%	-11.50%
Other Funds	5,759,056	1,031,557	6,790,613	6,138,439	1,161,489	7,299,929	6.6%	12.6%	7.5%	-0.49%
All Funds Total	14,792,868	2,649,685	17,442,553	15,767,362	2,983,433	18,750,796	6.6%	12.6%	7.5%	-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 five 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 five months, the PIF is up by 19.2%, 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 7.5%.

SALES AND USE TAX

ACCOUNT GROUPS	May		INC (DEC)	2011		INC (DEC)
	May 2011	May 2010		YTD 2011	YTD 2010	
GRAND TOTALS						
Active Accounts	7,960	7,618	342	7,960	7,618	342
Net Taxable Sales	103,638,228	96,577,654	7.3 %	484,119,076	456,174,336	6.1 %
Net Sales Tax	3,355,017	3,116,158	7.7 %	15,557,624	14,620,391	6.4 %
Delinquent Sales Tax	19,809	31,198	-	187,596	135,947	-
Use Tax	617,721	910,109	(32.1) %	2,973,502	2,622,677	13.4 %
Delinquent Use Tax	0	0	-	9,931	27,009	-
Other Revenue*	1,537	3,677	-	22,143	36,529	-
Total Revenue	3,994,084	4,061,142	(1.7) %	18,750,796	17,442,553	7.5 %

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

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

SALES AND USE TAX

May

2011

ACCOUNT GROUPS

May
2011May
2010INC
(DEC)YTD
2011YTD
2010INC
(DEC)**010000 Apparel**

Active Accounts	93	93	0	93	93	0
Net Taxable Sales	1,802,603	1,743,780	3.4 %	8,576,477	8,275,334	3.6 %
Net Sales Tax	58,562	56,643	3.4 %	277,840	265,875	4.5 %
Delinquent Sales Tax	0	0	-	688	2,812	-
Use Tax	1,282	119	977.3 %	1,932	607	218.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	46	226	-	224	469	-
Total Revenue	59,890	56,988	5.1 %	280,684	269,763	4.0 %
% of Total Revenue	1.5 %	1.4 %	0.1 %	1.5 %	1.5 %	0.0 %

020000 Automotive

Active Accounts	291	291	0	291	291	0
Net Taxable Sales	7,080,023	7,242,089	(2.2) %	36,818,960	37,070,891	(0.7) %
Net Sales Tax	228,617	229,676	(0.5) %	1,174,010	1,105,190	6.2 %
Delinquent Sales Tax	561	5,910	-	22,337	12,298	-
Use Tax	4,863	1,333	264.8 %	12,836	5,125	150.5 %
Delinquent Use Tax	0	0	-	500	0	-
Other Revenue	0	361	-	1,805	1,013	-
Total Revenue	234,041	237,280	(1.4) %	1,211,488	1,123,626	7.8 %
% of Total Revenue	5.9 %	5.8 %	0.1 %	6.5 %	6.4 %	0.1 %

030000 Food

Active Accounts	424	377	47	424	377	47
Net Taxable Sales	32,915,917	31,567,845	4.3 %	154,226,005	145,106,406	6.3 %
Net Sales Tax	1,060,269	1,012,709	4.7 %	4,968,322	4,666,304	6.5 %
Delinquent Sales Tax	11,217	16,478	-	71,339	62,779	-
Use Tax	5,330	9,685	(45.0) %	46,260	61,485	(24.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	509	-	5,429	12,764	-
Total Revenue	1,076,817	1,039,381	3.6 %	5,091,350	4,803,333	6.0 %
% of Total Revenue	27.0 %	25.6 %	1.4 %	27.2 %	27.5 %	(0.3) %

SALES AND USE TAX

May

2011

7

ACCOUNT GROUPS

May
2011

May
2010

INC
(DEC)

YTD
2011

YTD
2010

INC
(DEC)

04000 Home Furnishings

Active Accounts	235	221	14	235	221	14
Net Taxable Sales	3,090,454	2,971,345	4.0 %	16,778,367	16,040,577	4.6 %
Net Sales Tax	98,398	96,417	2.1 %	524,659	518,091	1.3 %
Delinquent Sales Tax	1,882	0	-	14,247	1,362	-
Use Tax	741	3,219	(77.0) %	3,442	6,008	(42.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	352	161	-	2,097	1,169	-
Total Revenue	101,373	99,797	1.6 %	544,445	526,630	3.4 %
% of Total Revenue	2.5 %	2.5 %	0.0 %	2.9 %	3.0 %	(0.1) %

05000 General

Active Accounts	475	468	7	475	468	7
Net Taxable Sales	19,293,393	18,997,796	1.6 %	90,907,815	88,407,028	2.8 %
Net Sales Tax	630,193	618,354	1.9 %	2,933,382	2,877,771	1.9 %
Delinquent Sales Tax	0	2,023	-	8,081	8,757	-
Use Tax	3,165	2,996	5.6 %	13,547	16,317	(17.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	157	448	-	2,618	5,857	-
Total Revenue	633,514	623,821	1.6 %	2,957,628	2,908,701	1.7 %
% of Total Revenue	15.9 %	15.4 %	0.5 %	15.8 %	16.7 %	(0.9) %

06000 Lodging

Active Accounts	20	19	1	20	19	1
Net Taxable Sales	1,407,796	1,387,824	1.4 %	5,160,945	5,516,766	(6.4) %
Net Sales Tax	45,943	45,251	1.5 %	168,197	179,956	(6.5) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	516	27	1,811.1 %	2,155	334	545.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	25	-	438	131	-
Total Revenue	46,459	45,303	2.6 %	170,790	180,421	(5.3) %
% of Total Revenue	1.2 %	1.1 %	0.1 %	0.9 %	1.0 %	(0.1) %

SALES AND USE TAX

May

2011

ACCOUNT GROUPS

May
2011May
2010INC
(DEC)YTD
2011YTD
2010INC
(DEC)**07000 Lumber**

Active Accounts	2,225	2,078	147		2,225	2,078	147	
Net Taxable Sales	7,965,791	7,942,110	0.3 %		29,573,853	29,381,260	0.7 %	
Net Sales Tax	259,726	259,118	0.2 %		961,223	949,138	1.3 %	
Delinquent Sales Tax	0	0	-		2,922	2,539	-	
Use Tax	52,005	462,677	(88.8) %		348,691	608,624	(42.7) %	
Delinquent Use Tax	0	0	-		570	0	-	
Other Revenue	140	294	-		918	1,658	-	
Total Revenue	311,871	722,089	(56.8) %		1,314,324	1,561,959	(15.9) %	
% of Total Revenue	7.8 %	17.8 %	(10.0) %		7.0 %	9.0 %	(2.0) %	

08000 Professional

Active Accounts	1,852	1,788	64		1,852	1,788	64	
Net Taxable Sales	1,436,748	1,548,887	(7.2) %		7,735,080	8,056,871	(4.0) %	
Net Sales Tax	43,544	49,911	(12.8) %		235,395	245,527	(4.1) %	
Delinquent Sales Tax	2,709	0	-		13,505	13,371	-	
Use Tax	177,180	16,326	985.3 %		566,773	167,719	237.9 %	
Delinquent Use Tax	0	0	-		594	10,227	-	
Other Revenue	631	111	-		2,129	1,635	-	
Total Revenue	224,064	66,348	237.7 %		818,396	438,479	86.6 %	
% of Total Revenue	5.6 %	1.6 %	4.0 %		4.4 %	2.5 %	1.9 %	

09000 Public Utility

Active Accounts	285	270	15		285	270	15	
Net Taxable Sales	10,338,665	9,861,657	4.8 %		63,537,086	62,353,853	1.9 %	
Net Sales Tax	337,607	321,979	4.9 %		2,075,414	2,034,914	2.0 %	
Delinquent Sales Tax	0	0	-		0	0	-	
Use Tax	15,465	75,589	(79.5) %		112,081	114,302	(1.9) %	
Delinquent Use Tax	0	0	-		0	0	-	
Other Revenue	0	0	-		155	109	-	
Total Revenue	353,072	397,568	(11.2) %		2,187,650	2,149,325	1.8 %	
% of Total Revenue	8.8 %	9.8 %	(1.0) %		11.7 %	12.3 %	(0.6) %	

SALES AND USE TAX

May

2011

ACCOUNT GROUPS

	May 2011	May 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
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10000 Unclassified

Active Accounts	1,744	1,687	57	1,744	1,687	57
Net Taxable Sales	11,427,239	8,725,265	31.0 %	55,545,799	45,543,344	22.0 %
Net Sales Tax	367,562	276,534	32.9 %	1,750,133	1,447,025	20.9 %
Delinquent Sales Tax	3,440	6,787	-	47,325	28,827	-
Use Tax	86,096	53,561	60.7 %	317,960	291,404	9.1 %
Delinquent Use Tax	0	0	-	0	2,152	-
Other Revenue	106	1,522	-	4,613	6,964	-
Total Revenue	457,204	338,404	35.1 %	2,120,031	1,776,372	19.3 %
% of Total Revenue	11.4 %	8.3 %	3.1 %	11.3 %	10.2 %	1.1 %

11200 Home Occupations

Active Accounts	103	103	0	103	103	0
Net Taxable Sales	348,668	308,897	12.9 %	1,922,192	1,677,944	14.6 %
Net Sales Tax	11,164	9,883	13.0 %	54,646	47,415	15.3 %
Delinquent Sales Tax	0	0	-	6,999	3,202	-
Use Tax	0	0	0.0 %	1	1	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	11	0	-	80	2,103	-
Total Revenue	11,175	9,883	13.1 %	61,726	52,721	17.1 %
% of Total Revenue	0.3 %	0.2 %	0.1 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

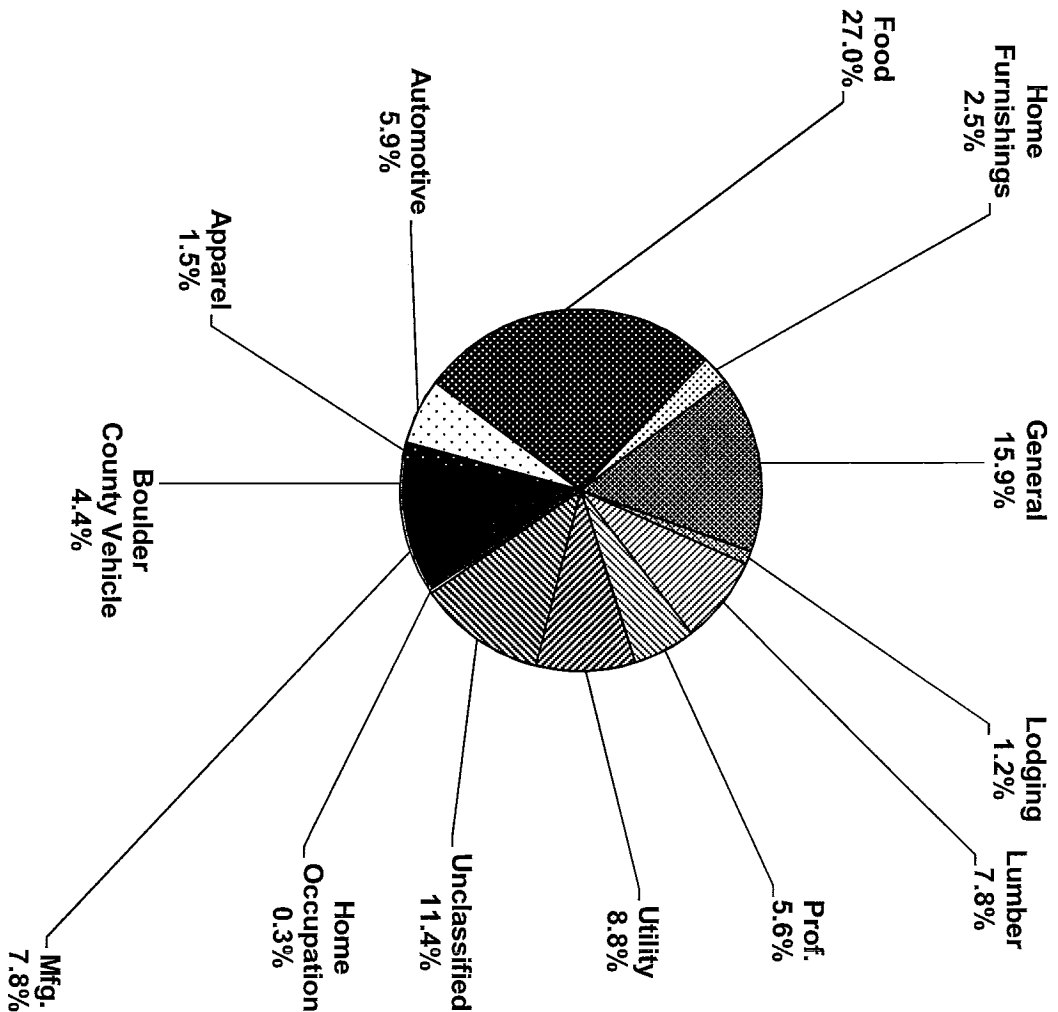
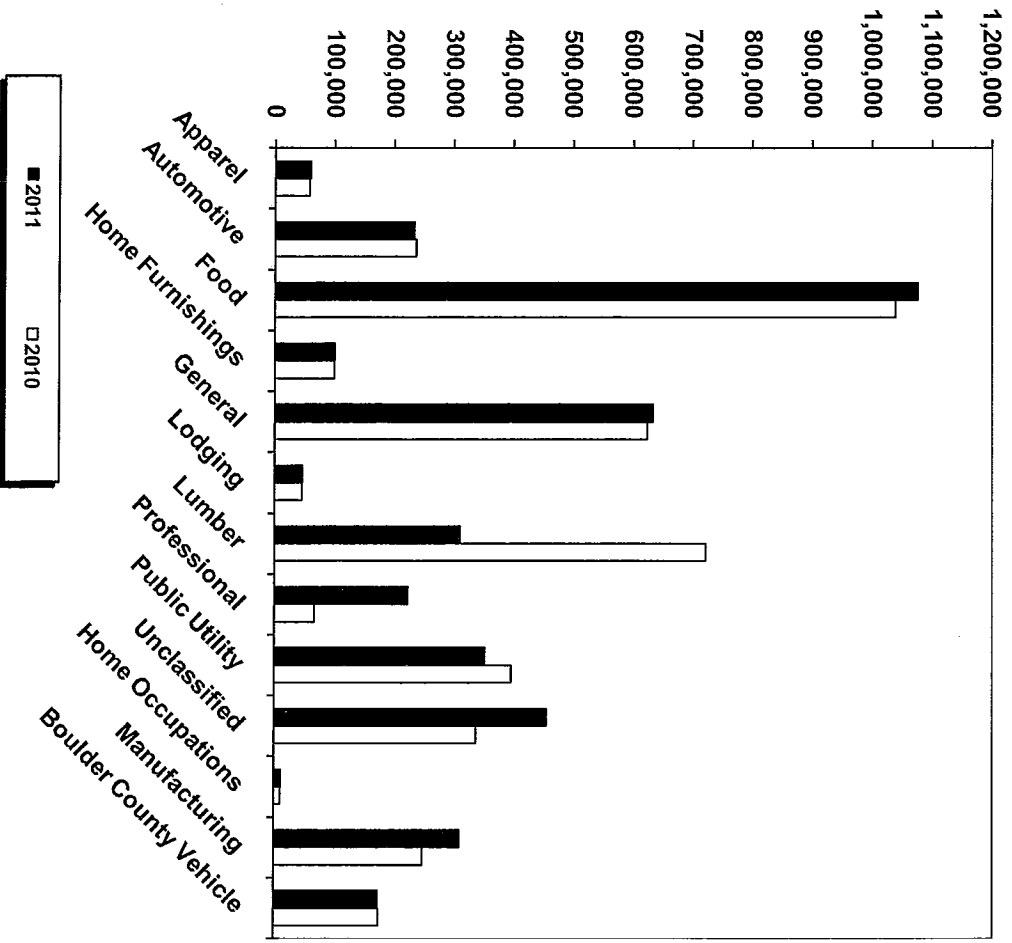
Active Accounts	212	222	(10)	212	222	(10)
Net Taxable Sales	6,530,931	4,280,159	52.6 %	13,336,497	8,744,062	52.5 %
Net Sales Tax	213,432	139,683	52.8 %	434,403	283,185	53.4 %
Delinquent Sales Tax	0	0	-	153	0	-
Use Tax	96,805	109,541	(11.6) %	609,194	549,784	10.8 %
Delinquent Use Tax	0	0	-	8,267	14,630	-
Other Revenue	94	20	-	1,637	2,657	-
Total Revenue	310,331	249,244	24.5 %	1,053,654	850,256	23.9 %
% of Total Revenue	7.8 %	6.1 %	1.7 %	5.6 %	4.9 %	0.7 %

00000 Boulder County Vehicle

Use Tax	174,273	175,036	(0.4) %	938,630	800,967	17.2 %
% of Total Revenue	4.4 %	4.3 %	0.1 %	5.0 %	4.6 %	0.4 %

Net Sales & Use Tax by Industry Type

For The Month Of
May
 2011



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS	May 2011		INCR/ (DECR)	YTD 2011		INCR/ (DECR)	
		Net Taxable Sales	Total Revenue		Net Taxable Sales	Total Revenue		
		YTD 2010	YTD 2011		YTD 2010	YTD 2011		
Apparel 01000	93	1,802,603	59,890	3.4 %	8,576,477	280,684	8,275,334	3.6 %
Automotive 02000	291	7,080,023	234,041	(2.2) %	36,818,960	1,211,488	37,070,891	(0.7) %
Food 03000	424	32,915,917	1,076,817	4.3 %	154,226,005	5,091,350	145,106,406	6.3 %
Home Furnishings 04000	235	3,090,454	101,373	4.0 %	16,778,367	544,445	16,040,577	4.6 %
General 05000	475	19,293,393	633,514	1.6 %	90,907,815	2,957,628	88,407,028	2.8 %
Lodging 06000	20	1,407,796	46,459	1.4 %	5,160,945	170,790	5,516,766	(6.4) %
Lumber 07000	2,225	7,965,791	311,871	0.3 %	29,573,853	1,314,324	29,381,260	0.7 %
Professional 08000	1,852	1,436,748	224,064	(7.2) %	7,735,080	818,396	8,056,871	(4.0) %
Public Utility 09000	285	10,338,665	353,072	4.8 %	63,537,086	2,187,650	62,353,853	1.9 %
Unclassified 10000	1,744	11,427,239	457,204	(11.2) %	2,187,650	2,120,031	2,149,325	1.8 %
Home Occupations 11200	103	348,668	11,175	31.0 %	55,545,799	61,726	45,543,344	22.0 %
Manufacturing 12000	212	6,530,931	310,331	35.1 %	1,922,192	1,053,654	1,776,372	19.3 %
Boulder County Vehicle 00000	1	0	174,273	12.9 %	0	938,630	800,967	14.6 %
GRAND TOTALS	7,960	103,638,228	3,994,084	7.3 %	484,119,076	18,750,796	456,174,336	6.1 %
		Net Taxable Sales	Total Revenue	(1.7) %	18,750,796	17,442,553	17,442,553	7.5 %

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.

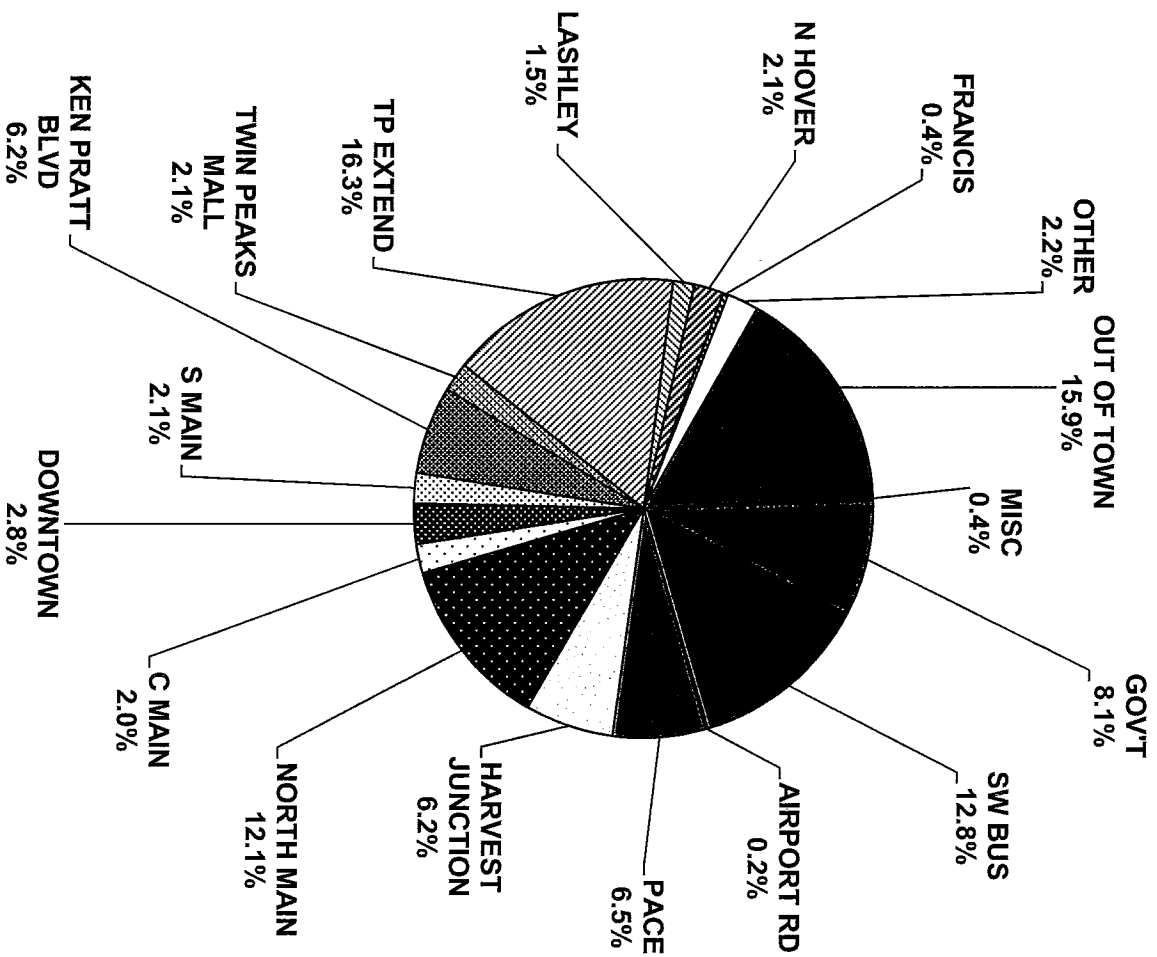
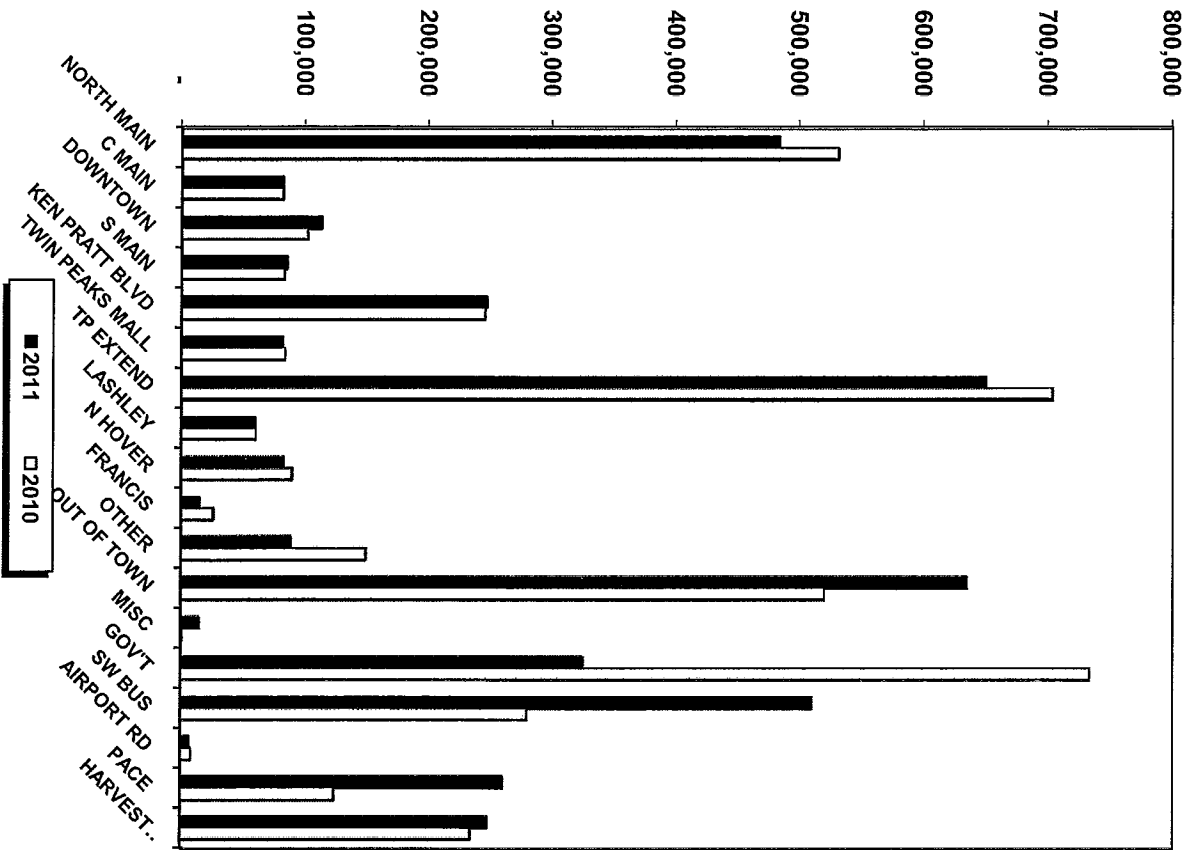
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION 13

May
2011

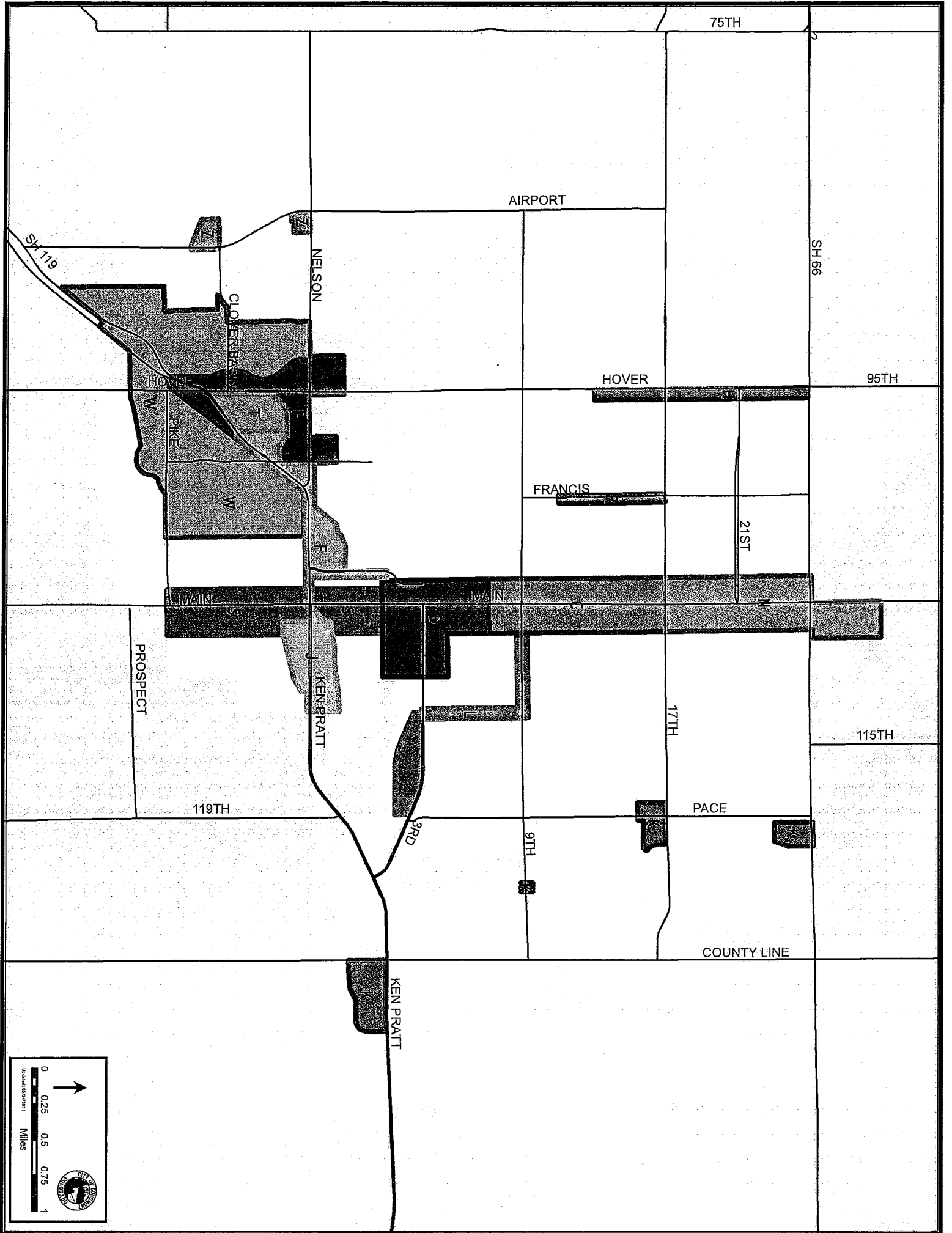
LOCATION		% OF		YTD	YTD	INCR/ (DECR)	%	YTD	YTD	INCR/ (DECR)	%
		2011	2010								
NORTH MAIN	Net Taxable Sales	14.2%	14,703,364	16,159,322	(9.0)	%	68,877,251	72,466,917	(5.0)	%	
	Total Revenue	12.1%	483,838	531,448	(9.0)	%	2,269,406	2,385,237	(4.9)	%	
CENTRAL MAIN	Net Taxable Sales	2.4%	2,490,997	2,495,159	(0.2)	%	12,115,639	11,486,540	5.5	%	
	Total Revenue	2.0%	81,872	81,907	(0.0)	%	394,950	377,224	4.7	%	
DOWNTOWN	Net Taxable Sales	3.3%	3,446,113	3,111,562	10.8	%	15,823,802	13,082,068	21.0	%	
	Total Revenue	2.8%	113,424	102,020	11.2	%	512,918	428,692	19.6	%	
SOUTH MAIN	Net Taxable Sales	2.5%	2,619,966	2,553,038	2.6	%	13,387,481	12,080,703	10.8	%	
	Total Revenue	2.1%	85,520	83,484	2.4	%	439,622	384,770	14.3	%	
KEN PRATT BOULEVARD	Net Taxable Sales	7.2%	7,481,981	7,435,191	0.6	%	35,655,277	34,228,774	4.2	%	
	Total Revenue	6.2%	247,465	246,041	0.6	%	1,181,944	1,136,516	4.0	%	
TWIN PEAKS MALL	Net Taxable Sales	2.3%	2,433,548	2,511,781	(3.1)	%	12,690,356	13,274,245	(4.4)	%	
	Total Revenue	2.1%	81,998	83,961	(2.3)	%	428,650	434,401	(1.3)	%	
TW PKS SQ EXTENDED	Net Taxable Sales	18.8%	19,499,276	21,326,599	(8.6)	%	89,206,093	93,223,782	(4.3)	%	
	Total Revenue	16.3%	650,447	703,483	(7.5)	%	2,985,497	3,136,865	(4.8)	%	
LASHLEY	Net Taxable Sales	1.7%	1,732,403	1,685,256	2.8	%	8,170,773	10,202,221	(19.9)	%	
	Total Revenue	1.5%	60,015	60,035	(0.0)	%	286,302	290,960	(1.6)	%	
NORTH HOVER	Net Taxable Sales	2.4%	2,534,470	2,717,342	(6.7)	%	12,266,883	12,938,857	(5.2)	%	
	Total Revenue	2.1%	83,011	89,852	(7.6)	%	401,596	455,265	(11.8)	%	
FRANCIS	Net Taxable Sales	0.4%	452,206	790,586	(42.8)	%	2,798,464	3,217,163	(13.0)	%	
	Total Revenue	0.4%	14,627	26,094	(43.9)	%	91,945	106,056	(13.3)	%	
ALL OTHERS	Net Taxable Sales	2.0%	2,123,238	2,102,368	1.0	%	9,658,947	8,949,233	7.9	%	
	Total Revenue	2.2%	89,055	149,470	(40.4)	%	548,955	409,633	34.0	%	
OUT OF TOWN	Net Taxable Sales	17.7%	18,381,906	14,818,757	24.0	%	101,748,273	89,935,119	13.1	%	
	Total Revenue	15.9%	635,397	520,528	22.1	%	3,505,978	3,160,646	10.9	%	
MISCELLANEOUS	Net Taxable Sales	0.1%	91,584	39,680	130.8	%	806,440	1,134,536	(28.9)	%	
	Total Revenue	0.4%	14,860	1,297	1,045.7	%	40,056	39,308	1.9	%	
CITY, BLDR CO	Net Taxable Sales	3.0%	3,109,900	2,984,959	4.2	%	16,970,343	16,058,737	5.7	%	
	Total Revenue	8.1%	325,488	733,399	(55.6)	%	1,822,335	1,928,644	(5.5)	%	
SW BUSINESS	Net Taxable Sales	6.5%	6,696,702	4,639,396	44.3	%	16,207,865	12,665,625	28.0	%	
	Total Revenue	12.8%	510,420	280,372	82.1	%	1,614,499	1,081,615	49.3	%	
AIRPORT ROAD	Net Taxable Sales	0.3%	303,372	268,468	13.0	%	1,269,595	1,072,616	18.4	%	
	Total Revenue	0.2%	6,858	8,665	(20.9)	%	39,014	36,400	7.2	%	
PACE	Net Taxable Sales	7.7%	7,974,763	3,801,790	109.8	%	32,166,589	17,861,999	80.1	%	
	Total Revenue	6.5%	261,394	124,517	109.9	%	1,059,804	586,378	80.7	%	
HARVEST JUNCTION	Net Taxable Sales	7.3%	7,562,439	7,136,400	6.0	%	34,299,005	32,295,201	6.2	%	
	Total Revenue	6.2%	248,395	234,569	5.9	%	1,127,325	1,063,943	6.0	%	
TOTALS	Net Taxable Sales	100.0%	103,638,228	96,577,654	7.3	%	484,119,076	456,174,336	6.1	%	
	Total Revenue	100.0%	3,994,084	4,061,142	(1.7)	%	18,750,796	17,442,553	7.5	%	

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
May
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 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 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.



75TH

AIRPORT

SH 66

SH 119

NELSON

CLOVERBARN

HOVER

PIKE

W

W

KEN PRATT

PROSPECT

119TH

3RD

9TH

FRANCIS

21ST

95TH

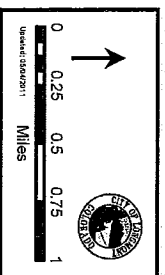
17TH

115TH

PACE

COUNTY LINE

KEN PRATT



LODGERS TAX

May 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	26,473	2.3 %	25,870	95,405	(6.1) %	101,634
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	\$ 95,405	(6.1) %	\$ 101,634			