

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

September 2011

SUMMARY

Total Taxes this Month: \$ 4,147,620
Compared to Last Year: 3,891,912
Percentage change: 6.6 %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

September 2011

Overview

Month of September: Total Sales and Use Tax for the month of September increased by 6.6% compared to last year. The Sales Tax component increased by 1.2% and the Use Tax component decreased by 4.9%.

Year to Date: Total Sales and Use Tax through September increased by 6.3% for 2011. The Sales Tax component increased by 5.3% and the Use tax component increased by 12.6%.

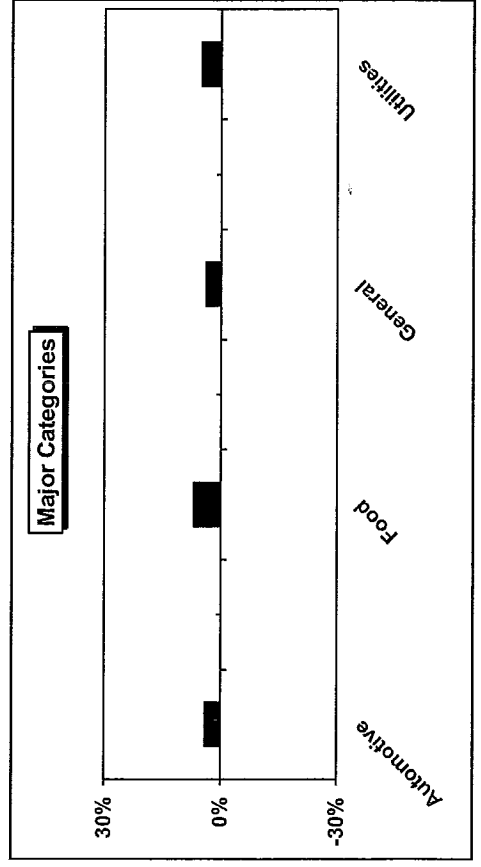
Important note in understanding year-to-year comparative basis within this report:

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.

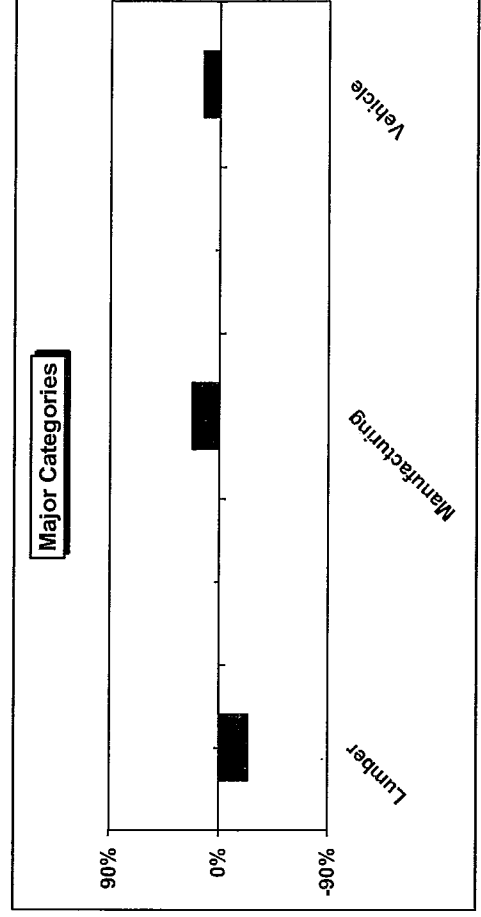
Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 4.1%, 7.1%, 3.9% and 5.0% respectively when compared to 2010 year to date.



Use Tax Activity

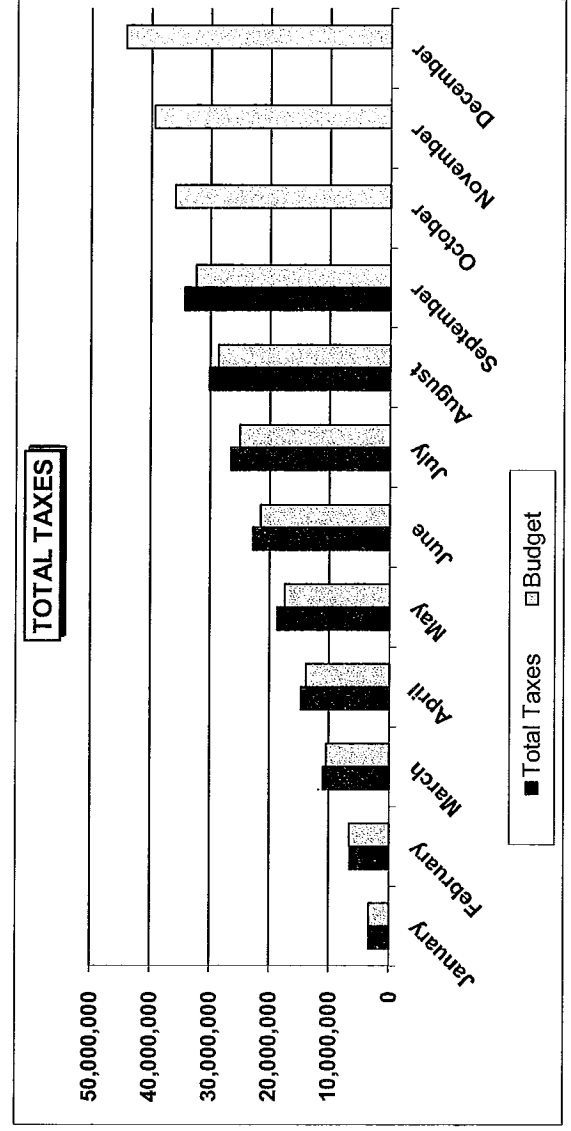
The *Manufacturing and Vehicle* categories showed increases of 22.7% and 13.4% while the Lumber category showed a decrease of 24.3% when compared to 2010 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

September 2011

	Sales & Use 2011		Cumulative Sales & Use 2011		Cumulative % of 2011 Budget		Sales Tax 2011		Use Tax 2011		Total 2011	
	BUDGET	ACTUAL	BUDGET	ACTUAL	Budget	Actual	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
January	3,335,166	3,335,166	3,335,166	2,799,957	7.5	7.5	2,799,957	516,559	3,316,516			
February	3,297,618	6,632,783	6,632,783	2,845,891	15.0	15.0	2,845,891	433,475	3,279,366			
March	3,856,024	10,488,807	10,488,807	3,589,821	23.6	23.6	3,589,821	860,927	4,450,748			
April	3,398,257	13,887,064	13,887,064	3,155,331	31.3	31.3	3,155,331	554,751	3,710,082			
May	3,661,262	17,548,326	17,548,326	3,376,363	39.6	39.6	3,376,363	617,721	3,994,084			
June	3,992,518	21,540,844	21,540,844	3,503,417	48.6	48.6	3,503,417	619,442	4,122,858			
July	3,520,429	25,061,273	25,061,273	3,160,798	56.5	56.5	3,160,798	552,185	3,712,983			
August	3,626,612	28,687,885	28,687,885	3,202,838	64.7	64.7	3,202,838	511,356	3,714,194			
September	3,844,610	32,532,495	32,532,495	3,569,944	73.3	73.3	3,569,944	577,676	4,147,620			
October	3,532,352	36,064,847	36,064,847	-	81.3	81.3	-	-	-			
November	3,500,216	39,565,063	39,565,063	-	89.2	89.2	-	-	-			
December	4,792,808	44,357,871	44,357,871	-	100.0	100.0	-	-	-			
Total	\$ 44,357,871	\$ 29,204,359	\$ 5,244,092	\$ 34,448,451								



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

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

	2010 YTD	2010 YTD	2010 YTD	2011 YTD	2011 YTD	2011 YTD	Sales Tax	Use Tax	Total	% Change	% Change
	Sales Tax	Use Tax	Total	Sales Tax	Use Tax	Total	2010 - 2011	2010 - 2011	2010 - 2011	2010 - 2011	needed to reach budget
General Fund	16,939,165	201,096	17,140,261	17,834,723	50,600	17,885,322	5.3%	-74.8%	4.3%	1.18%	
PIF Fund	-	2,643,266	2,643,266	-	3,151,899	3,151,899	n/a	19.2%	19.2%	-11.50%	
Other Funds	10,798,719	1,813,281	12,612,000	11,369,637	2,041,593	13,411,230	5.3%	12.6%	6.3%	-0.49%	
All Funds Total	27,737,884	4,657,644	32,395,528	29,204,360	5,244,092	34,448,452	5.3%	12.6%	6.3%	-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 nine months is that the General Fund share of revenue from sales and use tax is up by 4.3%. 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 nine 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 3.1%.

SALES AND USE TAX

September

2011

ACCOUNT GROUPS	September 2011	September 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
GRAND TOTALS						
Active Accounts	8,095	7,833	262	8,095	7,833	262
Net Taxable Sales	108,584,412	100,811,185	7.7 %	896,722,554	852,705,418	5.2 %
Net Sales Tax	3,302,468	3,264,539	1.2 %	28,622,552	27,254,380	5.0 %
Delinquent Sales Tax	220,880	17,367	-	495,217	391,699	-
Use Tax	572,565	602,293	(4.9) %	5,210,734	4,621,451	12.8 %
Delinquent Use Tax	5,111	1,940	-	33,357	39,378	-
Other Revenue*	46,596	5,773	-	86,591	88,619	-
Total Revenue	4,147,620	3,891,912	6.6 %	34,448,451	32,395,527	6.3 %

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

September

2011

ACCOUNT GROUPS	September 2011	September 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
01000 Apparel						
Active Accounts	96	99	(3)	96	99	(3)
Net Taxable Sales	2,190,711	2,044,135	7.2 %	16,610,168	16,081,205	3.3 %
Net Sales Tax	70,157	66,414	5.6 %	536,143	518,202	3.5 %
Delinquent Sales Tax	1,074	0	-	3,506	4,114	-
Use Tax	246	191	28.8 %	2,758	1,329	107.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	97	43	-	719	781	-
Total Revenue	71,574	66,648	7.4 %	543,126	524,426	3.6 %
% of Total Revenue	1.7 %	1.7 %	0.0 %	1.6 %	1.6 %	0.0 %
02000 Automotive						
Active Accounts	289	298	(9)	289	298	(9)
Net Taxable Sales	8,329,708	7,871,353	5.8 %	69,426,249	69,373,860	0.1 %
Net Sales Tax	269,054	253,682	6.1 %	2,226,744	2,139,432	4.1 %
Delinquent Sales Tax	589	3,662	-	28,315	30,454	-
Use Tax	2,163	1,773	22.0 %	19,650	12,754	54.1 %
Delinquent Use Tax	0	0	-	1,500	0	-
Other Revenue	0	1,121	-	2,961	3,240	-
Total Revenue	271,806	260,238	4.4 %	2,279,170	2,185,880	4.3 %
% of Total Revenue	6.6 %	6.7 %	(0.1) %	6.6 %	6.7 %	(0.1) %
03000 Food						
Active Accounts	426	391	35	426	391	35
Net Taxable Sales	36,840,019	31,047,927	18.7 %	290,657,254	271,472,483	7.1 %
Net Sales Tax	1,174,653	1,004,777	16.9 %	9,364,672	8,747,898	7.1 %
Delinquent Sales Tax	8,879	7,233	-	104,048	99,611	-
Use Tax	12,664	17,996	(29.6) %	87,755	127,035	(30.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,430	1,006	-	8,990	17,621	-
Total Revenue	1,197,625	1,031,013	16.2 %	9,565,466	8,992,165	6.4 %
% of Total Revenue	28.9 %	26.5 %	2.4 %	27.8 %	27.8 %	0.0 %

SALES AND USE TAX

September

2011

ACCOUNT GROUPS	September 2011	September 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	234	229	5	234	229	5
Net Taxable Sales	3,831,916	3,366,192	13.8 %	31,143,716	29,018,138	7.3 %
Net Sales Tax	113,309	109,254	3.7 %	952,077	934,793	1.8 %
Delinquent Sales Tax	1,094	0	-	43,358	5,889	-
Use Tax	651	2,294	(71.6) %	6,610	10,661	(38.0) %
Delinquent Use Tax	0	0	-	15,293	0	-
Other Revenue	267	108	-	7,354	2,169	-
Total Revenue	115,321	111,656	3.3 %	1,024,692	953,512	7.5 %
% of Total Revenue	2.8 %	2.9 %	(0.1) %	3.0 %	2.9 %	0.1 %
<u>05000 General</u>						
Active Accounts	492	473	19	492	473	19
Net Taxable Sales	18,813,392	18,164,130	3.6 %	170,223,026	165,464,897	2.9 %
Net Sales Tax	629,395	592,970	6.1 %	5,537,695	5,329,287	3.9 %
Delinquent Sales Tax	3,000	0	-	12,231	70,461	-
Use Tax	2,112	31,879	(93.4) %	24,269	107,244	(77.4) %
Delinquent Use Tax	5,111	0	-	5,111	0	-
Other Revenue	4,632	862	-	7,804	14,015	-
Total Revenue	644,251	625,710	3.0 %	5,587,110	5,521,007	1.2 %
% of Total Revenue	15.5 %	16.1 %	(0.6) %	16.2 %	17.0 %	(0.8) %
<u>06000 Lodging</u>						
Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,182,514	1,356,085	(12.8) %	10,925,417	11,315,483	(3.4) %
Net Sales Tax	38,553	44,221	(12.8) %	350,987	369,102	(4.9) %
Delinquent Sales Tax	0	0	-	5,334	0	-
Use Tax	481	417	15.3 %	4,629	2,359	96.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	67	-	1,003	313	-
Total Revenue	39,034	44,705	(12.7) %	361,953	371,774	(2.6) %
% of Total Revenue	0.9 %	1.1 %	(0.2) %	1.1 %	1.1 %	0.0 %

ACCOUNT GROUPS

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

Active Accounts	2,284	2,160	124	2,284	2,160	124
Net Taxable Sales	6,908,539	7,907,287	(12.6) %	58,845,928	62,037,536	(5.1) %
Net Sales Tax	224,974	254,236	(11.5) %	1,915,918	1,881,230	1.8 %
Delinquent Sales Tax	0	3,269	-	2,922	117,115	-
Use Tax	88,013	66,357	32.6 %	670,419	885,931	(24.3) %
Delinquent Use Tax	0	0	-	570	4,993	-
Other Revenue	180	946	-	1,345	27,408	-
Total Revenue	313,167	324,808	(3.6) %	2,591,174	2,916,677	(11.2) %
% of Total Revenue	7.6 %	8.3 %	(0.7) %	7.5 %	9.0 %	(1.5) %

08000 Professional

Active Accounts	1,900	1,839	61	1,900	1,839	61
Net Taxable Sales	1,879,213	1,998,500	(6.0) %	14,391,945	15,039,115	(4.3) %
Net Sales Tax	60,310	64,187	(6.0) %	443,752	463,364	(4.2) %
Delinquent Sales Tax	0	0	-	19,098	18,444	-
Use Tax	55,815	117,567	(52.5) %	783,621	361,706	116.6 %
Delinquent Use Tax	0	1,940	-	594	12,991	-
Other Revenue	475	570	-	5,006	3,793	-
Total Revenue	116,600	184,264	(36.7) %	1,252,071	860,298	45.5 %
% of Total Revenue	2.8 %	4.7 %	(1.9) %	3.6 %	2.7 %	0.9 %

09000 Public Utility

Active Accounts	288	280	8	288	280	8
Net Taxable Sales	10,714,560	10,420,192	2.8 %	107,800,266	102,788,989	4.9 %
Net Sales Tax	349,055	340,146	2.6 %	3,520,123	3,351,587	5.0 %
Delinquent Sales Tax	0	0	-	0	3,456	-
Use Tax	12,540	7,526	66.6 %	194,212	148,174	31.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	21	113	-	343	3,675	-
Total Revenue	361,616	347,785	4.0 %	3,714,678	3,506,892	5.9 %
% of Total Revenue	8.7 %	8.9 %	(0.2) %	10.8 %	10.8 %	0.0 %

SALES AND USE TAX

September

2011

ACCOUNT GROUPS	September 2011	September 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
10000 Unclassified						
Active Accounts	1,751	1,721	30	1,751	1,721	30
Net Taxable Sales	16,754,542	15,422,041	8.6 %	104,592,633	93,256,450	12.2 %
Net Sales Tax	336,507	497,009	(32.3) %	3,066,203	2,982,560	2.8 %
Delinquent Sales Tax	206,244	3,203	-	267,269	38,953	-
Use Tax	59,354	83,709	(29.1) %	504,692	471,103	7.1 %
Delinquent Use Tax	0	0	-	0	2,152	-
Other Revenue	39,078	918	-	47,546	9,726	-
Total Revenue	641,183	584,839	9.6 %	3,885,710	3,504,494	10.9 %
% of Total Revenue	15.5 %	15.0 %	0.5 %	11.3 %	10.8 %	0.5 %

11200 Home Occupations

Active Accounts	101	102	(1)	101	102	(1)
Net Taxable Sales	367,096	333,297	10.1 %	3,471,921	3,049,609	13.8 %
Net Sales Tax	11,726	10,641	10.2 %	103,093	91,163	13.1 %
Delinquent Sales Tax	0	0	-	8,119	3,202	-
Use Tax	0	6	(100.0) %	1	28	(96.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	4	1	-	114	2,299	-
Total Revenue	11,730	10,648	10.2 %	111,327	96,692	15.1 %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

Active Accounts	214	221	(7)	214	221	(7)
Net Taxable Sales	772,202	880,046	(12.3) %	18,634,031	13,807,653	35.0 %
Net Sales Tax	24,775	27,002	(8.2) %	605,145	445,762	35.8 %
Delinquent Sales Tax	0	0	-	1,017	0	-
Use Tax	135,401	69,709	94.2 %	1,122,854	915,450	22.7 %
Delinquent Use Tax	0	0	-	10,289	19,242	-
Other Revenue	412	18	-	3,406	3,579	-
Total Revenue	160,588	96,729	66.0 %	1,742,711	1,384,033	25.9 %
% of Total Revenue	3.9 %	2.5 %	1.4 %	5.1 %	4.3 %	0.8 %

00000 Boulder County Vehicle

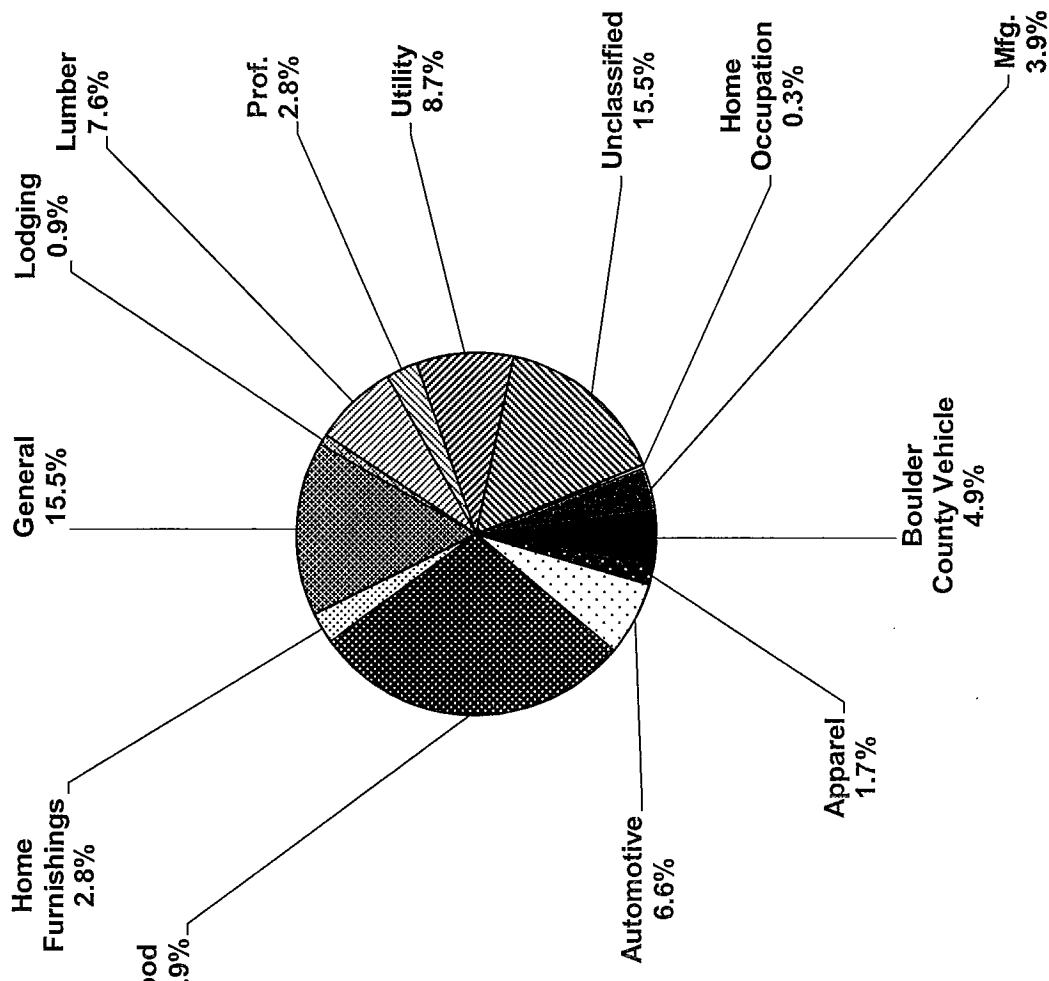
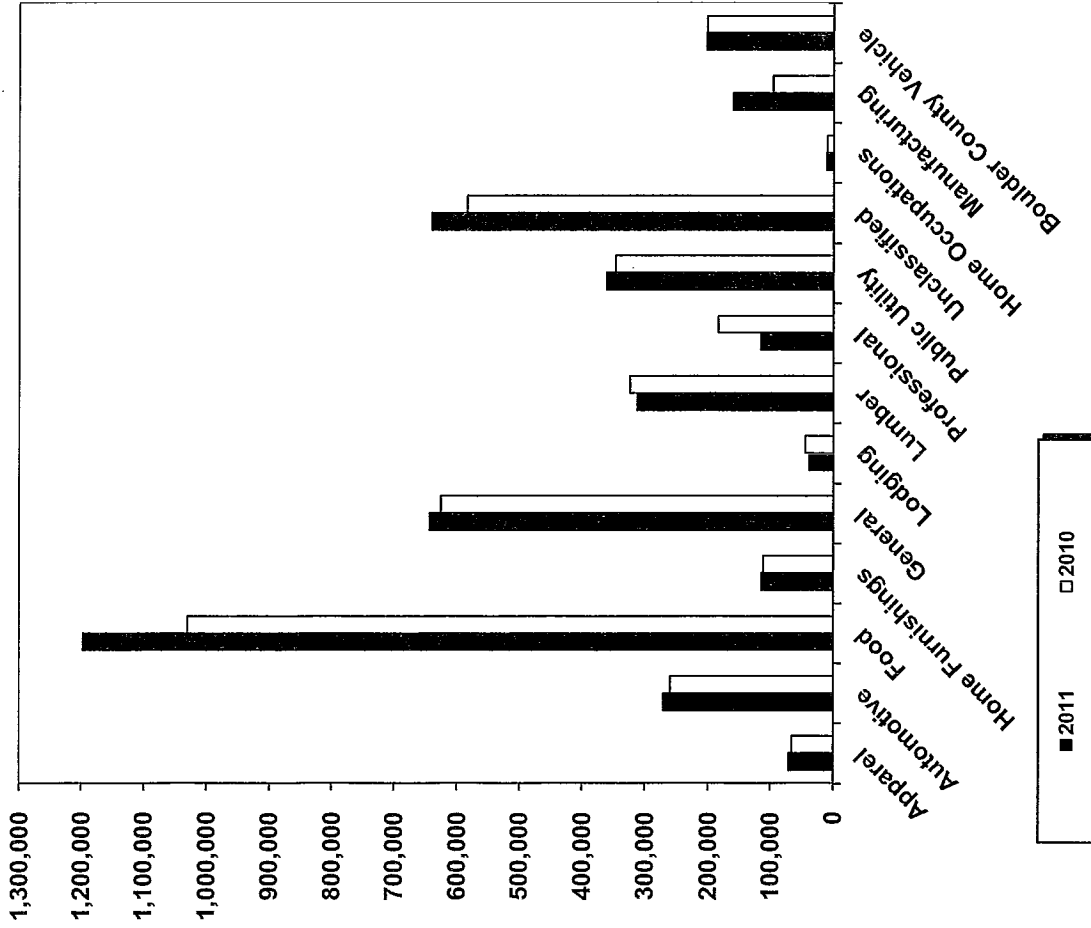
Use Tax	203,125	202,869	0.1 %	1,789,264	1,577,677	13.4 %
% of Total Revenue	4.9 %	5.2 %	(0.3) %	5.2 %	4.9 %	0.3 %

Net Sales & Use Tax by Industry Type

For The Month Of

September

2011



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

September

2011

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS	September 2011	September 2010	INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)
Apparel 01000	96	2,190,711	2,044,135	7.2 %	16,610,168	16,081,205	3.3 %
		71,574	66,648	7.4 %	543,126	524,426	3.6 %
Automotive 02000	289	8,329,708	7,871,353	5.8 %	69,426,249	69,373,860	0.1 %
		271,806	260,238	4.4 %	2,279,170	2,185,880	4.3 %
Food 03000	426	36,840,019	31,047,927	18.7 %	290,657,254	271,472,483	7.1 %
		1,197,625	1,031,013	16.2 %	9,565,466	8,992,165	6.4 %
Home Furnishings 04000	234	3,831,916	3,366,192	13.8 %	31,143,716	29,018,138	7.3 %
		115,321	111,656	3.3 %	1,024,692	953,512	7.5 %
General 05000	492	18,813,392	18,164,130	3.6 %	170,223,026	165,464,897	2.9 %
		644,251	625,710	3.0 %	5,587,110	5,521,007	1.2 %
Lodging 06000	19	1,182,514	1,356,085	(12.8) %	10,925,417	11,315,483	(3.4) %
		39,034	44,705	(12.7) %	361,953	371,774	(2.6) %
Lumber 07000	2,284	6,908,539	7,907,287	(12.6) %	58,845,928	62,037,536	(5.1) %
		313,167	324,808	(3.6) %	2,591,174	2,916,677	(11.2) %
Professional 08000	1,900	1,879,213	1,998,500	(6.0) %	14,391,945	15,039,115	(4.3) %
		116,600	184,264	(36.7) %	1,252,071	860,298	45.5 %
Public Utility 09000	288	10,714,560	10,420,192	2.8 %	107,800,266	102,788,989	4.9 %
		361,616	347,785	4.0 %	3,714,678	3,506,892	5.9 %
Unclassified 10000	1,751	16,754,542	15,422,041	8.6 %	104,592,633	93,256,450	12.2 %
		641,183	584,839	9.6 %	3,885,710	3,504,494	10.9 %
Home Occupations 11200	101	367,096	333,297	10.1 %	3,471,921	3,049,609	13.8 %
		11,730	10,648	10.2 %	111,327	96,692	15.1 %
Manufacturing 12000	214	772,202	880,046	(12.3) %	18,634,031	13,807,653	35.0 %
		160,588	96,729	66.0 %	1,742,711	1,384,033	25.9 %
Boulder County Vehicle 00000	1	0	0	0.0 %	0	0	0.0 %
		203,125	202,869	0.1 %	1,789,264	1,577,677	13.4 %
GRAND TOTALS	8,095	108,584,412	100,811,185	7.7 %	896,722,554	852,705,418	5.2 %
		4,147,620	3,891,912	6.6 %	34,448,451	32,395,527	6.3 %

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

13

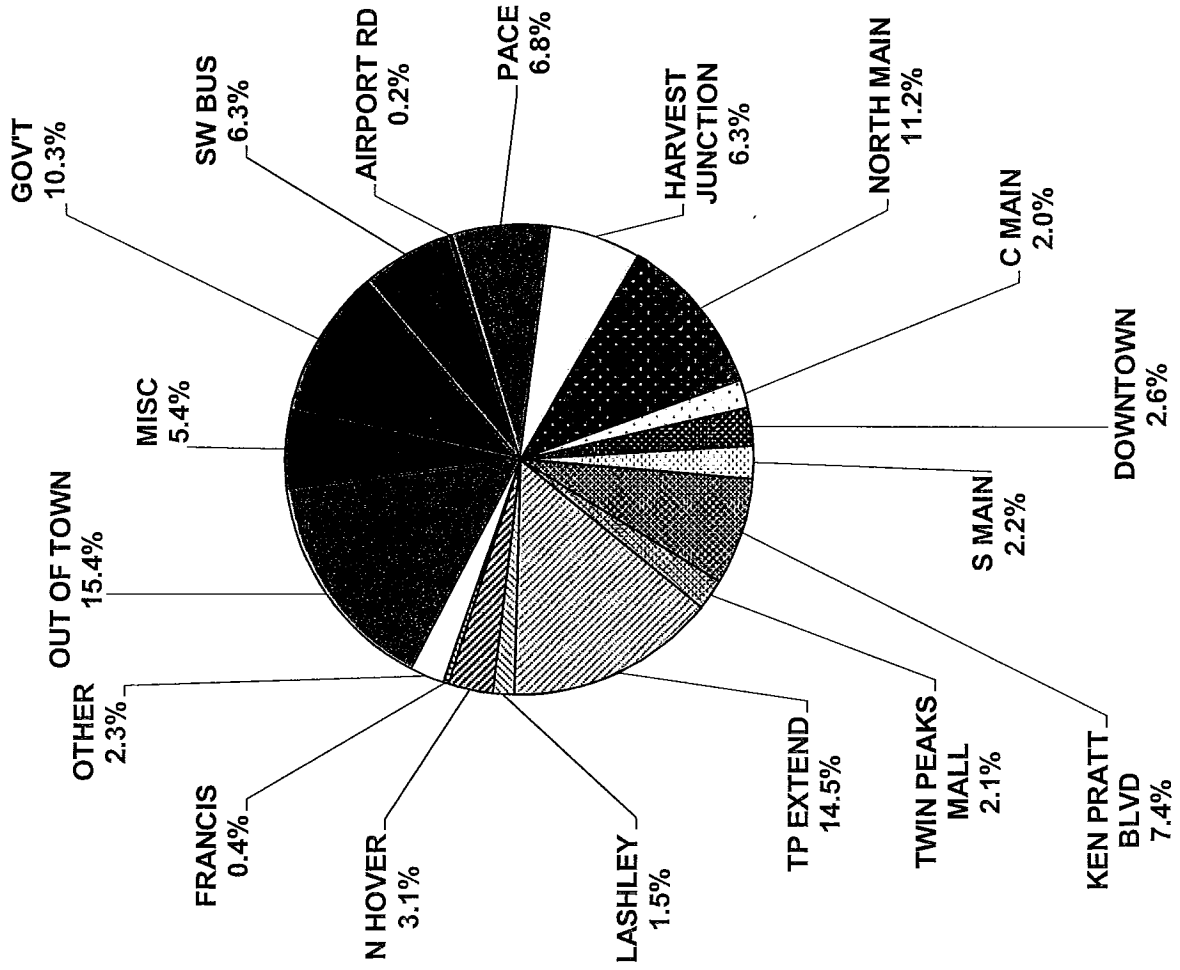
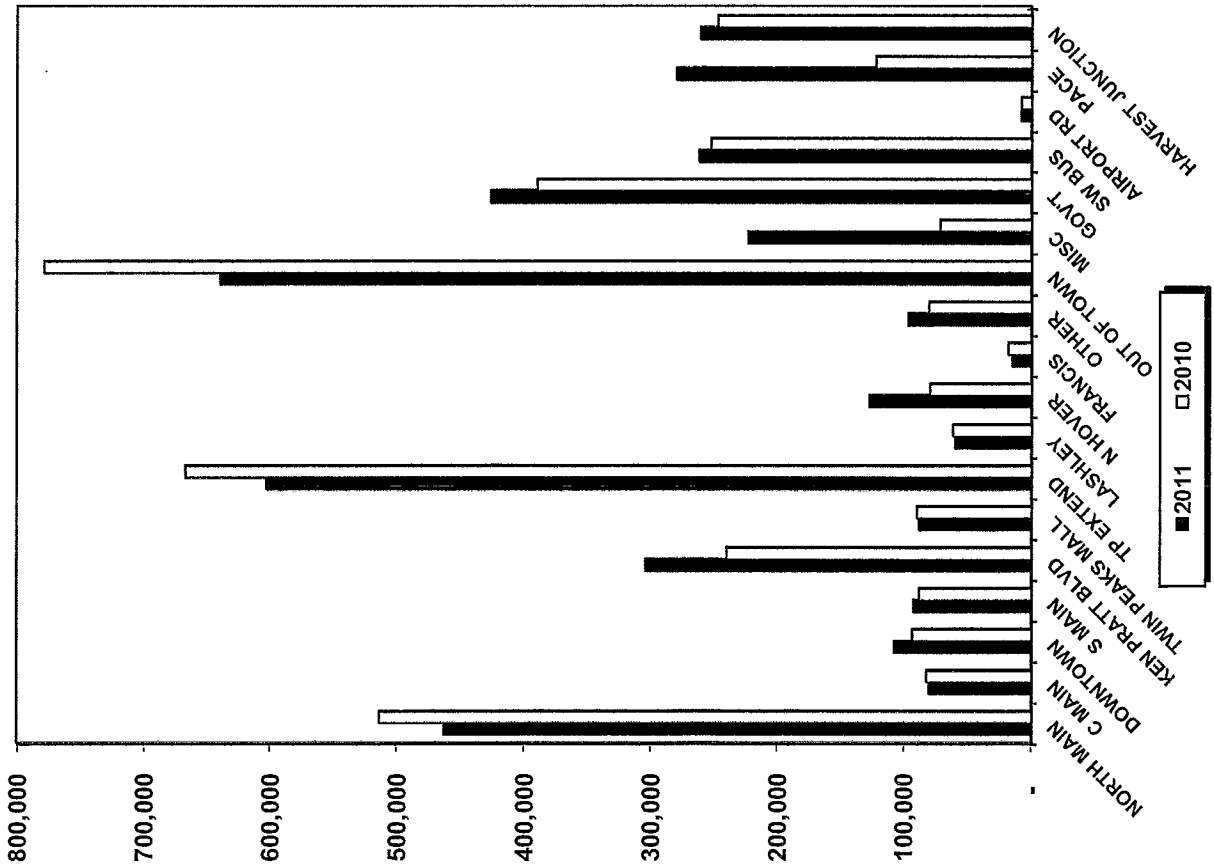
September

2011

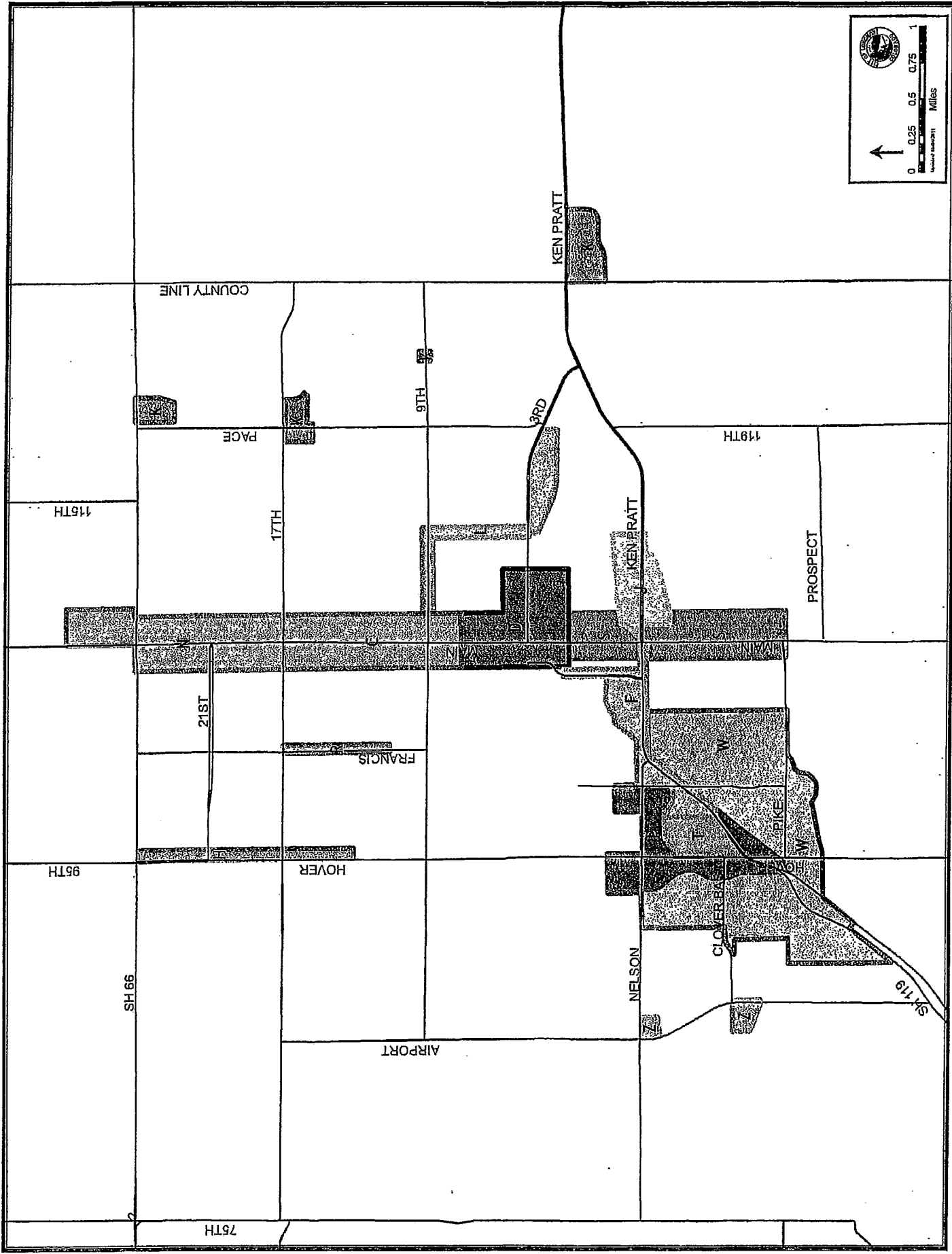
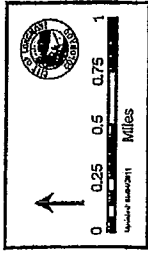
LOCATION	% OF TOTAL	September 2011	September 2010	INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)
NORTH MAIN							
Net Taxable Sales	12.9%	14,049,410	15,466,867	(9.2) %	127,199,009	136,412,197	(6.8) %
Total Revenue	11.2%	463,236	513,948	(9.9) %	4,191,102	4,509,486	(7.1) %
CENTRAL MAIN							
Net Taxable Sales	2.3%	2,484,249	2,534,368	(2.0) %	22,195,647	21,827,692	1.7 %
Total Revenue	2.0%	80,923	82,764	(2.2) %	723,993	711,028	1.8 %
DOWNTOWN							
Net Taxable Sales	2.9%	3,176,279	2,847,948	11.5 %	29,288,062	25,271,458	15.9 %
Total Revenue	2.6%	108,135	94,034	15.0 %	964,181	830,026	16.2 %
SOUTH MAIN							
Net Taxable Sales	2.6%	2,771,912	2,680,300	3.4 %	24,792,222	22,634,254	9.5 %
Total Revenue	2.2%	93,182	88,480	5.3 %	816,806	729,770	11.9 %
KEN PRATT BOULEVARD							
Net Taxable Sales	8.3%	9,008,788	7,236,284	24.5 %	68,043,512	64,645,915	5.3 %
Total Revenue	7.4%	305,113	240,864	26.7 %	2,270,651	2,145,177	5.8 %
TWIN PEAKS MALL							
Net Taxable Sales	2.4%	2,645,091	2,722,042	(2.8) %	23,163,196	24,379,564	(5.0) %
Total Revenue	2.1%	88,401	90,222	(2.0) %	784,643	811,643	(3.3) %
TW PKS SQ EXTENDED							
Net Taxable Sales	16.9%	18,353,579	19,366,423	(5.2) %	164,957,021	175,960,632	(6.3) %
Total Revenue	14.5%	603,401	667,383	(9.6) %	5,497,168	5,977,170	(8.0) %
LASHLEY							
Net Taxable Sales	1.5%	1,676,179	1,699,086	(1.3) %	14,793,331	17,411,480	(15.0) %
Total Revenue	1.5%	60,170	61,953	(2.9) %	517,985	554,700	(6.6) %
NORTH HOVER							
Net Taxable Sales	3.6%	3,889,455	2,407,183	61.6 %	23,872,496	23,372,047	2.1 %
Total Revenue	3.1%	127,873	79,978	59.9 %	787,234	794,689	(0.9) %
FRANCIS							
Net Taxable Sales	0.4%	456,567	549,034	(16.8) %	4,828,504	5,734,287	(15.8) %
Total Revenue	0.4%	15,006	18,168	(17.4) %	158,667	189,261	(16.2) %
ALL OTHERS							
Net Taxable Sales	2.4%	2,621,115	2,129,145	23.1 %	19,491,120	17,664,943	10.3 %
Total Revenue	2.3%	97,088	80,644	20.4 %	944,313	743,355	27.0 %
OUT OF TOWN							
Net Taxable Sales	17.2%	18,674,742	22,638,794	(17.5) %	174,095,838	165,231,948	5.4 %
Total Revenue	15.4%	639,827	778,591	(17.8) %	6,029,170	5,754,175	4.8 %
MISCELLANEOUS							
Net Taxable Sales	5.2%	5,690,529	1,088,779	422.7 %	7,230,127	2,743,183	163.6 %
Total Revenue	5.4%	223,946	72,144	210.4 %	288,847	129,988	122.2 %
CITY, BLDR CO							
Net Taxable Sales	4.0%	4,351,548	3,838,836	13.4 %	33,240,744	31,005,647	7.2 %
Total Revenue	10.3%	427,122	390,712	9.3 %	3,507,446	3,453,218	1.6 %
SW BUSINESS							
Net Taxable Sales	2.0%	2,150,447	2,257,740	(4.8) %	26,244,285	22,279,060	17.8 %
Total Revenue	6.3%	263,179	253,521	3.8 %	2,563,775	1,888,144	35.8 %
AIRPORT ROAD							
Net Taxable Sales	0.2%	242,912	235,897	3.0 %	2,324,595	2,000,341	16.2 %
Total Revenue	0.2%	7,817	7,594	2.9 %	75,066	66,521	12.8 %
PACE							
Net Taxable Sales	7.7%	8,379,064	3,570,170	134.7 %	65,255,680	32,442,693	101.1 %
Total Revenue	6.8%	281,088	122,808	128.9 %	2,151,676	1,071,158	100.9 %
HARVEST JUNCTION							
Net Taxable Sales	7.3%	7,962,546	7,542,289	5.6 %	65,707,165	61,688,077	6.5 %
Total Revenue	6.3%	262,133	248,104	5.7 %	2,175,728	2,036,018	6.9 %
TOTALS							
Net Taxable Sales	100.0%	108,584,412	100,811,185	7.7 %	896,722,554	852,705,418	5.2 %
Total Revenue	100.0%	4,147,620	3,891,912	6.6 %	34,448,451	32,395,527	6.3 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
September
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
September
2011

	2011 MONTHLY	PERCENT CHANGE	2010 MONTHLY	PERCENT CHANGE	2011 YTD	PERCENT CHANGE	2010 YTD
January	14,956	(10.1) %	16,641	(10.1) %	14,956	(10.1) %	16,641
February	17,812	(3.2) %	18,392	(6.5) %	32,767	(6.5) %	35,033
March	17,042	(12.9) %	19,555	(8.8) %	49,810	(8.8) %	54,588
April	19,122	(9.7) %	21,176	(9.0) %	68,932	(9.0) %	75,764
May	26,473	2.3 %	25,870	(6.1) %	95,405	(6.1) %	101,634
June	24,224	(10.5) %	27,077	(7.1) %	119,630	(7.1) %	128,711
July	32,177	(26.0) %	43,506	(11.9) %	151,807	(11.9) %	172,216
August	30,325	8.3 %	27,998	(9.0) %	182,132	(9.0) %	200,214
September	21,528	(14.3) %	25,119	(9.6) %	203,660	(9.6) %	225,334
October	-	0.0 %		0.0 %		0.0 %	
November	-	0.0 %		0.0 %		0.0 %	
December	-	0.0 %		0.0 %		0.0 %	
Total	\$ 203,660		\$ 225,334	(9.6) %			