

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

November 2011

SUMMARY

Total Taxes this Month:	\$	3,752,306
Compared to Last Year:		3,655,390
Percentage change:		2.7 %

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

SALES AND USE TAX SUMMARY CITY OF LONGMONT

November 2011

Overview

Month of November: Total Sales and Use Tax for the month of November increased by 2.7% compared to last year. The Sales Tax component increased by 1.7% and the Use Tax component decreased by 1.2%.

Year to Date: Total Sales and Use Tax through November increased by 5.9% for 2011. The Sales Tax component increased by 4.9% and the Use tax component increased by 12.0%.

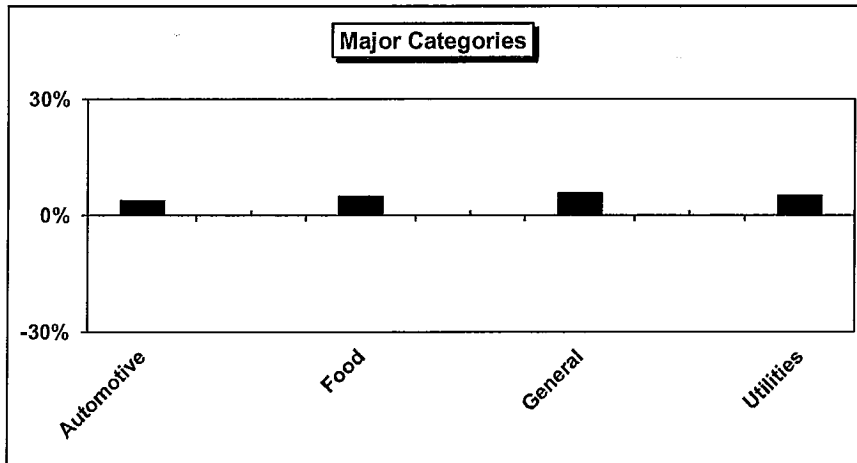
Important note in understanding year-to-year comparative basis within this report:

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.

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.

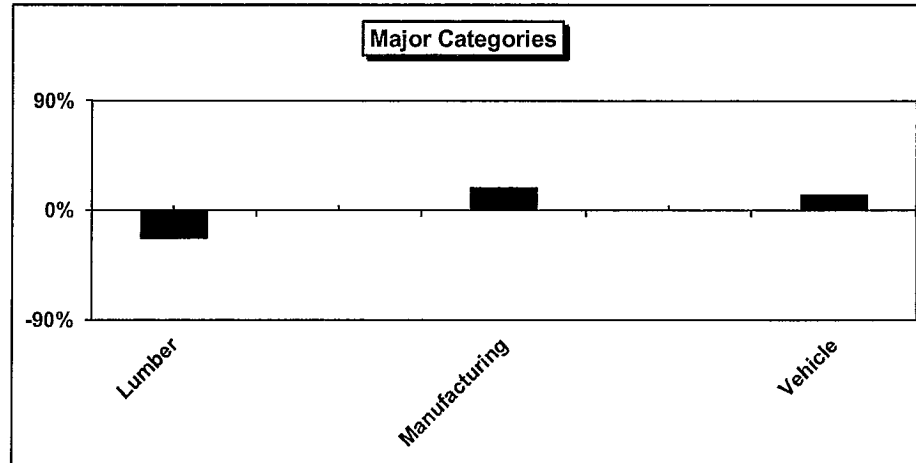
Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 3.8%, 4.9%, 5.8% and 5.2% respectively when compared to 2010 year to date.



Use Tax Activity

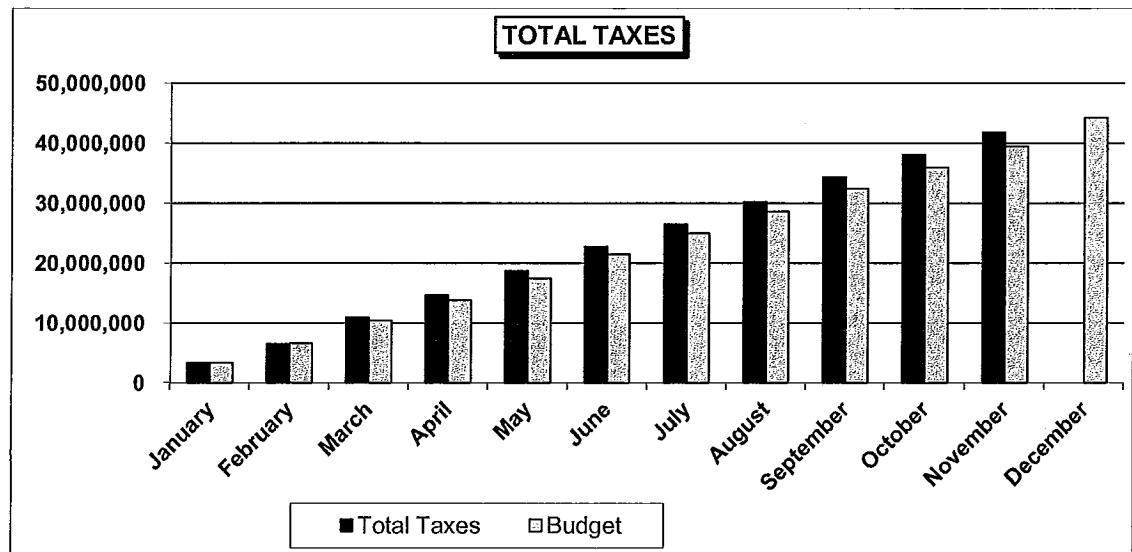
The *Manufacturing and Vehicle* categories showed increases of 18.5% and 12.6% while the Lumber category showed a decrease of 22.9% when compared to 2010 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

November 2011

	Sales & Use 2011 BUDGET	Cumulative Sales & Use 2011 BUDGET	Cumulative % of 2011 Budget	Sales Tax 2011 ACTUAL	Use Tax 2011 ACTUAL	Total 2011 ACTUAL
January	3,335,166	3,335,166	7.5	2,799,957	516,559	3,316,516
February	3,297,618	6,632,783	15.0	2,845,891	433,475	3,279,366
March	3,856,024	10,488,807	23.6	3,589,821	860,927	4,450,748
April	3,398,257	13,887,064	31.3	3,155,331	554,751	3,710,082
May	3,661,262	17,548,326	39.6	3,376,363	617,721	3,994,084
June	3,992,518	21,540,844	48.6	3,503,417	619,442	4,122,858
July	3,520,429	25,061,273	56.5	3,160,798	552,185	3,712,983
August	3,626,612	28,687,885	64.7	3,202,838	511,356	3,714,194
September	3,844,610	32,532,495	73.3	3,569,944	577,676	4,147,620
October	3,532,352	36,064,847	81.3	3,089,672	583,234	3,672,906
November	3,500,216	39,565,063	89.2	3,279,518	472,788	3,752,306
December	4,792,808	44,357,871	100.0			-
Total	\$ 44,357,871			\$ 35,573,550	6,300,114	41,873,663



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

**Revenue Growth Per Fund / Current Year to Previous Year
November 2011**

	2010 YTD Sales Tax	2010 YTD Use Tax	2010 YTD Total	2011 YTD Sales Tax	2011 YTD Use Tax	2011 YTD Total	Sales Tax % Change 2010 - 2011	Use Tax % Change 2010 - 2011	Total % Change 2010 - 2011	% Change needed to reach budget
General Fund	20,703,622	242,771	20,946,393	21,724,304	60,789	21,785,093	4.9%	-75.0%	4.0%	1.18%
PIF Fund	-	3,191,050	3,191,050	-	3,786,609	3,786,609	n/a	18.7%	18.7%	-11.50%
Other Funds	13,198,559	2,189,061	15,387,620	13,849,246	2,452,716	16,301,962	4.9%	12.0%	5.9%	-0.49%
All Funds Total	33,902,181	5,622,882	39,525,063	35,573,550	6,300,114	41,873,664	4.9%	12.0%	5.9%	-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 eleven months is that the General Fund share of revenue from sales and use tax is up by 4.0%. 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 eleven months, the PIF is up by 18.7%, 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 5.9%.

SALES AND USE TAX**November****2011****5****ACCOUNT GROUPS**November
2011November
2010INC
(DEC)YTD
2011YTD
2010INC
(DEC)**GRAND TOTALS**

Active Accounts	8,216	7,926	290	8,216	7,926	290
Net Taxable Sales	100,565,144	96,686,053	4.0 %	1,092,183,727	1,041,388,646	4.9 %
Net Sales Tax	3,149,078	3,096,743	1.7 %	34,847,293	33,269,405	4.7 %
Delinquent Sales Tax	109,351	42,025	-	615,216	514,443	-
Use Tax	466,516	471,979	(1.2) %	6,260,484	5,556,188	12.7 %
Delinquent Use Tax	6,272	25,547	-	39,629	69,879	-
Other Revenue*	21,089	19,096	-	111,041	115,147	-
Total Revenue	3,752,306	3,655,390	2.7 %	41,873,663	39,525,062	5.9 %

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

November

2011

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ACCOUNT GROUPS

	November 2011	November 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
01000 Apparel						
Active Accounts	97	94	3	97	94	3
Net Taxable Sales	1,974,803	2,018,051	(2.1) %	20,537,231	19,905,228	3.2 %
Net Sales Tax	64,188	64,504	(0.5) %	663,792	641,374	3.5 %
Delinquent Sales Tax	0	1,107	-	3,506	5,221	-
Use Tax	187	192	(2.6) %	3,077	1,653	86.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	29	149	-	1,032	993	-
Total Revenue	64,404	65,952	(2.3) %	671,407	649,241	3.4 %
% of Total Revenue	1.7 %	1.8 %	(0.1) %	1.6 %	1.6 %	0.0 %

02000 Automotive

Active Accounts	295	299	(4)	295	299	(4)
Net Taxable Sales	7,580,600	7,454,238	1.7 %	85,344,379	84,885,229	0.5 %
Net Sales Tax	245,503	240,978	1.9 %	2,742,298	2,640,725	3.8 %
Delinquent Sales Tax	745	1,209	-	29,060	35,607	-
Use Tax	1,459	1,329	9.8 %	23,671	15,087	56.9 %
Delinquent Use Tax	0	0	-	1,500	3,455	-
Other Revenue	3,020	197	-	5,981	5,819	-
Total Revenue	250,727	243,713	2.9 %	2,802,510	2,700,693	3.8 %
% of Total Revenue	6.7 %	6.7 %	0.0 %	6.7 %	6.8 %	(0.1) %

03000 Food

Active Accounts	430	394	36	430	394	36
Net Taxable Sales	30,505,458	33,243,009	(8.2) %	352,470,737	335,504,555	5.1 %
Net Sales Tax	979,702	1,068,463	(8.3) %	11,342,282	10,813,141	4.9 %
Delinquent Sales Tax	11,248	10,984	-	122,669	117,566	-
Use Tax	18,479	11,882	55.5 %	126,387	149,868	(15.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	6,471	-	8,990	25,299	-
Total Revenue	1,009,429	1,097,800	(8.0) %	11,600,328	11,105,874	4.5 %
% of Total Revenue	26.9 %	30.0 %	(3.1) %	27.7 %	28.1 %	(0.4) %

SALES AND USE TAX

November

2011

ACCOUNT GROUPS	November 2011	November 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	238	230	8	238	230	8
Net Taxable Sales	4,085,813	3,960,681	3.2 %	39,012,792	36,010,612	8.3 %
Net Sales Tax	130,571	127,224	2.6 %	1,205,628	1,158,534	4.1 %
Delinquent Sales Tax	2,291	505	-	45,649	8,177	-
Use Tax	1,583	2,485	(36.3) %	8,804	15,135	(41.8) %
Delinquent Use Tax	0	0	-	15,293	0	-
Other Revenue	1,542	110	-	10,117	2,618	-
Total Revenue	135,987	130,324	4.3 %	1,285,491	1,184,464	8.5 %
% of Total Revenue	3.6 %	3.6 %	0.0 %	3.1 %	3.0 %	0.1 %
<u>05000 General</u>						
Active Accounts	492	477	15	492	477	15
Net Taxable Sales	23,721,965	21,689,521	9.4 %	214,640,928	205,483,390	4.5 %
Net Sales Tax	774,156	692,000	11.9 %	6,997,558	6,614,445	5.8 %
Delinquent Sales Tax	967	10,863	-	16,473	86,723	-
Use Tax	2,403	(6,275)	138.3 %	29,323	108,706	(73.0) %
Delinquent Use Tax	0	25,547	-	5,111	25,547	-
Other Revenue	74	8,012	-	8,114	22,753	-
Total Revenue	777,600	730,147	6.5 %	7,056,579	6,858,174	2.9 %
% of Total Revenue	20.7 %	20.0 %	0.7 %	16.9 %	17.4 %	(0.5) %
<u>06000 Lodging</u>						
Active Accounts	19	19	0	19	19	0
Net Taxable Sales	941,752	887,976	6.1 %	13,131,576	13,539,378	(3.0) %
Net Sales Tax	30,676	28,911	6.1 %	422,912	441,586	(4.2) %
Delinquent Sales Tax	0	0	-	5,334	0	-
Use Tax	449	414	8.5 %	5,640	3,221	75.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	1,003	313	-
Total Revenue	31,125	29,325	6.1 %	434,889	445,120	(2.3) %
% of Total Revenue	0.8 %	0.8 %	0.0 %	1.0 %	1.1 %	(0.1) %

SALES AND USE TAX

November

2011

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ACCOUNT GROUPS

	November 2011	November 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	2,328	2,205	123	2,328	2,205	123
Net Taxable Sales	5,554,640	5,625,633	(1.3) %	70,794,401	74,172,924	(4.6) %
Net Sales Tax	180,473	183,521	(1.7) %	2,304,981	2,267,873	1.6 %
Delinquent Sales Tax	0	0	-	2,922	126,368	-
Use Tax	48,240	73,790	(34.6) %	787,643	1,021,117	(22.9) %
Delinquent Use Tax	0	0	-	570	4,993	-
Other Revenue	118	1	-	1,463	28,523	-
Total Revenue	228,831	257,312	(11.1) %	3,097,579	3,448,874	(10.2) %
% of Total Revenue	6.1 %	7.0 %	(0.9) %	7.4 %	8.7 %	(1.3) %

08000 Professional

Active Accounts	1,915	1,871	44	1,915	1,871	44
Net Taxable Sales	1,074,385	1,442,722	(25.5) %	16,905,037	18,010,363	(6.1) %
Net Sales Tax	34,375	45,851	(25.0) %	523,811	556,153	(5.8) %
Delinquent Sales Tax	0	594	-	19,098	21,381	-
Use Tax	73,938	19,854	272.4 %	945,163	418,302	126.0 %
Delinquent Use Tax	6,272	0	-	6,866	12,991	-
Other Revenue	10,308	649	-	15,314	5,051	-
Total Revenue	124,893	66,948	86.6 %	1,510,252	1,013,878	49.0 %
% of Total Revenue	3.3 %	1.8 %	1.5 %	3.6 %	2.6 %	1.0 %

09000 Public Utility

Active Accounts	294	283	11	294	283	11
Net Taxable Sales	13,126,897	10,423,790	25.9 %	131,156,454	122,893,896	6.7 %
Net Sales Tax	361,399	340,337	6.2 %	4,215,485	4,007,882	5.2 %
Delinquent Sales Tax	63,917	0	-	63,917	3,456	-
Use Tax	3,583	3,533	1.4 %	202,809	163,410	24.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	411	3,675	-
Total Revenue	428,899	343,870	24.7 %	4,482,622	4,178,423	7.3 %
% of Total Revenue	11.4 %	9.4 %	2.0 %	10.7 %	10.6 %	0.1 %

SALES AND USE TAX

November

2011

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ACCOUNT GROUPS

	November 2011	November 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	1,785	1,728	57	1,785	1,728	57
Net Taxable Sales	9,028,000	7,645,493	18.1 %	121,893,239	110,630,291	10.2 %
Net Sales Tax	251,514	230,527	9.1 %	3,585,303	3,478,341	3.1 %
Delinquent Sales Tax	30,183	16,763	-	297,452	106,121	-
Use Tax	34,325	71,601	(52.1) %	581,729	569,196	2.2 %
Delinquent Use Tax	0	0	-	0	2,152	-
Other Revenue	5,922	3,352	-	55,019	13,854	-
Total Revenue	321,944	322,243	(0.1) %	4,519,503	4,169,664	8.4 %
% of Total Revenue	8.6 %	8.8 %	(0.2) %	10.8 %	10.5 %	0.3 %

11200 Home Occupations

Active Accounts	107	102	5	107	102	5
Net Taxable Sales	382,359	339,894	12.5 %	4,261,324	3,805,958	12.0 %
Net Sales Tax	12,233	10,861	12.6 %	128,370	114,782	11.8 %
Delinquent Sales Tax	0	0	-	8,119	3,823	-
Use Tax	0	0	0.0 %	1	28	(96.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1	26	-	116	2,379	-
Total Revenue	12,234	10,887	12.4 %	136,606	121,012	12.9 %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

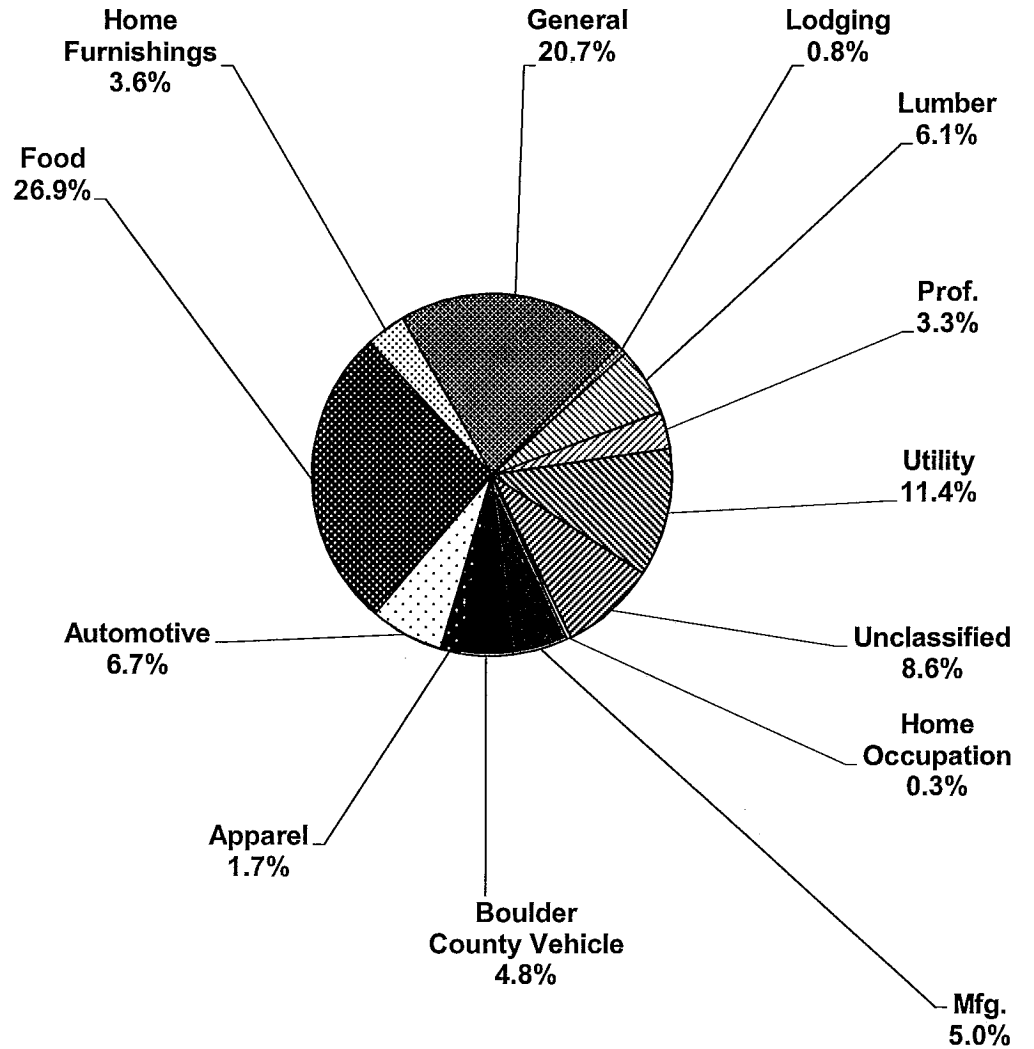
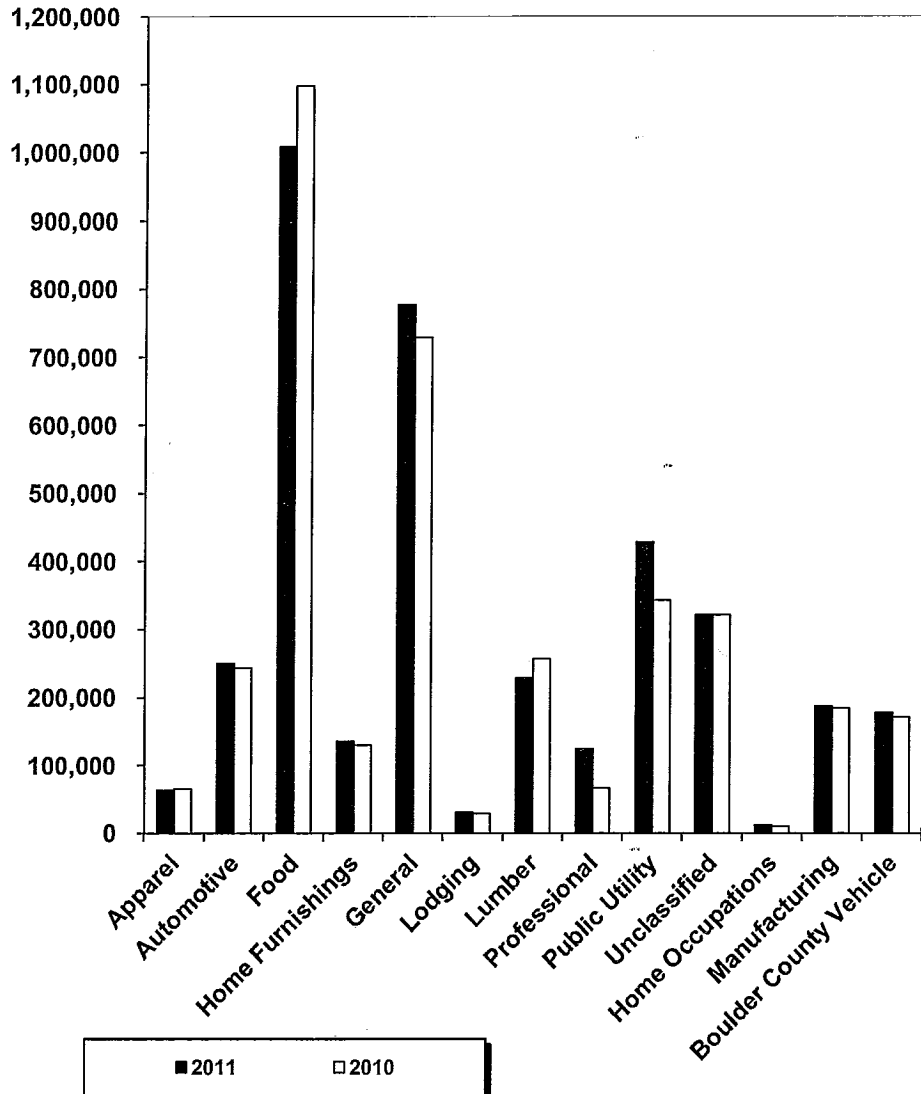
Active Accounts	215	223	(8)	215	223	(8)
Net Taxable Sales	2,588,472	1,955,045	32.4 %	22,035,629	16,546,822	33.2 %
Net Sales Tax	84,288	63,566	32.6 %	714,873	534,569	33.7 %
Delinquent Sales Tax	0	0	-	1,017	0	-
Use Tax	103,420	121,316	(14.8) %	1,345,876	1,135,911	18.5 %
Delinquent Use Tax	0	0	-	10,289	20,741	-
Other Revenue	75	129	-	3,481	3,870	-
Total Revenue	187,783	185,011	1.5 %	2,075,536	1,695,091	22.4 %
% of Total Revenue	5.0 %	5.1 %	(0.1) %	5.0 %	4.3 %	0.7 %

00000 Boulder County Vehicle

Use Tax	178,450	171,858	3.8 %	2,200,361	1,954,554	12.6 %
% of Total Revenue	4.8 %	4.7 %	0.1 %	5.3 %	4.9 %	0.4 %

Net Sales & Use Tax by Industry Type

For The Month Of
November
2011



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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ACCOUNT GROUP		ACTIVE ACCTS	November 2011		INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)	
ACCOUNT #			November 2011	November 2010					
Apparel		97	Net Taxable Sales	1,974,803	2,018,051	(2.1) %	20,537,231	19,905,228	3.2 %
01000			Total Revenue	64,404	65,952	(2.3) %	671,407	649,241	3.4 %
Automotive		295	Net Taxable Sales	7,580,600	7,454,238	1.7 %	85,344,379	84,885,229	0.5 %
02000			Total Revenue	250,727	243,713	2.9 %	2,802,510	2,700,693	3.8 %
Food		430	Net Taxable Sales	30,505,458	33,243,009	(8.2) %	352,470,737	335,504,555	5.1 %
03000			Total Revenue	1,009,429	1,097,800	(8.0) %	11,600,328	11,105,874	4.5 %
Home Furnishings		238	Net Taxable Sales	4,085,813	3,960,681	3.2 %	39,012,792	36,010,612	8.3 %
04000			Total Revenue	135,987	130,324	4.3 %	1,285,491	1,184,464	8.5 %
General		492	Net Taxable Sales	23,721,965	21,689,521	9.4 %	214,640,928	205,483,390	4.5 %
05000			Total Revenue	777,600	730,147	6.5 %	7,056,579	6,858,174	2.9 %
Lodging		19	Net Taxable Sales	941,752	887,976	6.1 %	13,131,576	13,539,378	(3.0) %
06000			Total Revenue	31,125	29,325	6.1 %	434,889	445,120	(2.3) %
Lumber		2,328	Net Taxable Sales	5,554,640	5,625,633	(1.3) %	70,794,401	74,172,924	(4.6) %
07000			Total Revenue	228,831	257,312	(11.1) %	3,097,579	3,448,874	(10.2) %
Professional		1,915	Net Taxable Sales	1,074,385	1,442,722	(25.5) %	16,905,037	18,010,363	(6.1) %
08000			Total Revenue	124,893	66,948	86.6 %	1,510,252	1,013,878	49.0 %
Public Utility		294	Net Taxable Sales	13,126,897	10,423,790	25.9 %	131,156,454	122,893,896	6.7 %
09000			Total Revenue	428,899	343,870	24.7 %	4,482,622	4,178,423	7.3 %
Unclassified		1,785	Net Taxable Sales	9,028,000	7,645,493	18.1 %	121,893,239	110,630,291	10.2 %
10000			Total Revenue	321,944	322,243	(0.1) %	4,519,503	4,169,664	8.4 %
Home Occupations		107	Net Taxable Sales	382,359	339,894	12.5 %	4,261,324	3,805,958	12.0 %
11200			Total Revenue	12,234	10,887	12.4 %	136,606	121,012	12.9 %
Manufacturing		215	Net Taxable Sales	2,588,472	1,955,045	32.4 %	22,035,629	16,546,822	33.2 %
12000			Total Revenue	187,783	185,011	1.5 %	2,075,536	1,695,091	22.4 %
Boulder County Vehicle		1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000			Total Revenue	178,450	171,858	3.8 %	2,200,361	1,954,554	12.6 %
GRAND TOTALS		8,216	Net Taxable Sales	100,565,144	96,686,053	4.0 %	1,092,183,727	1,041,388,646	4.9 %
			Total Revenue	3,752,306	3,655,390	2.7 %	41,873,663	39,525,062	5.9 %

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

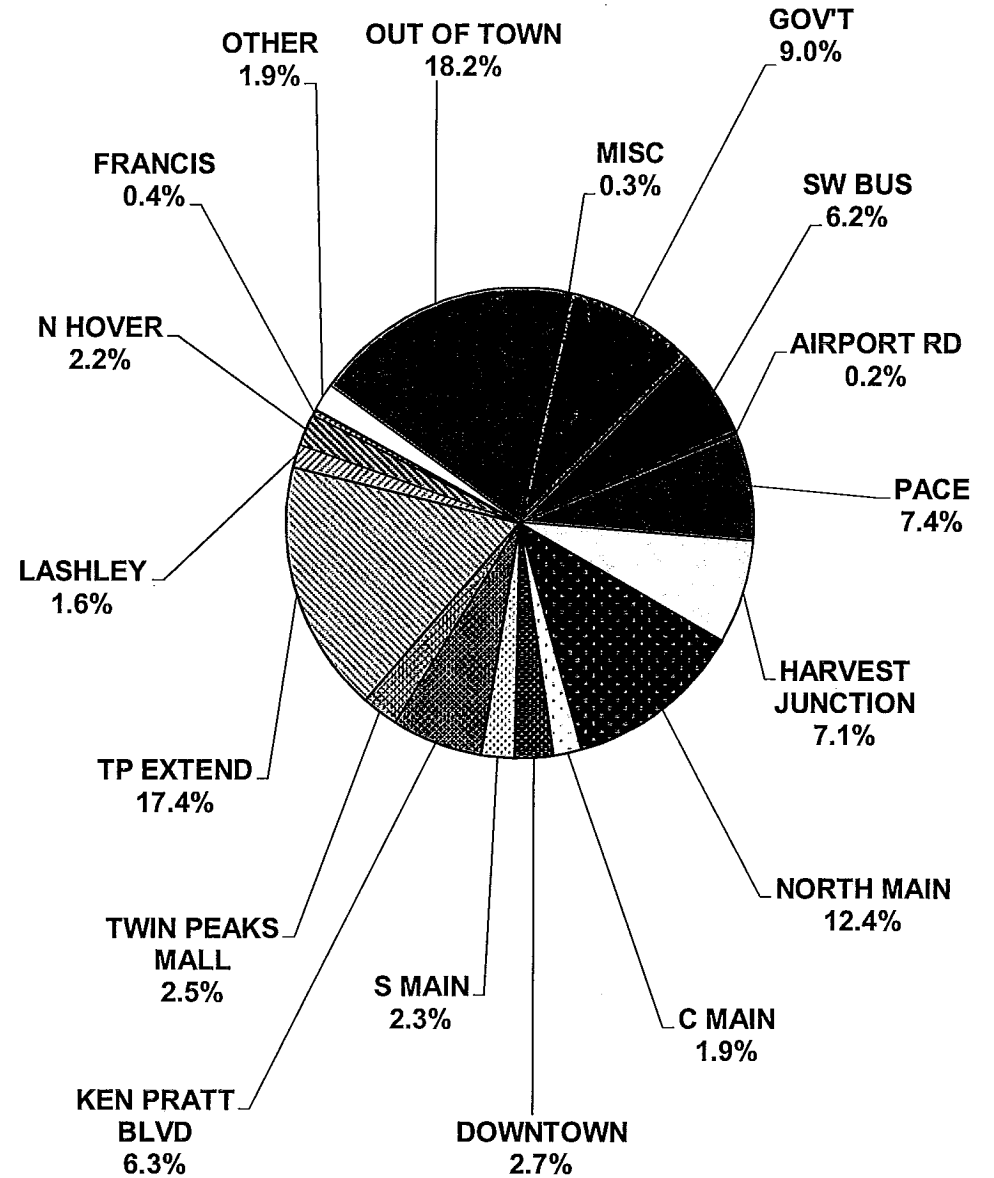
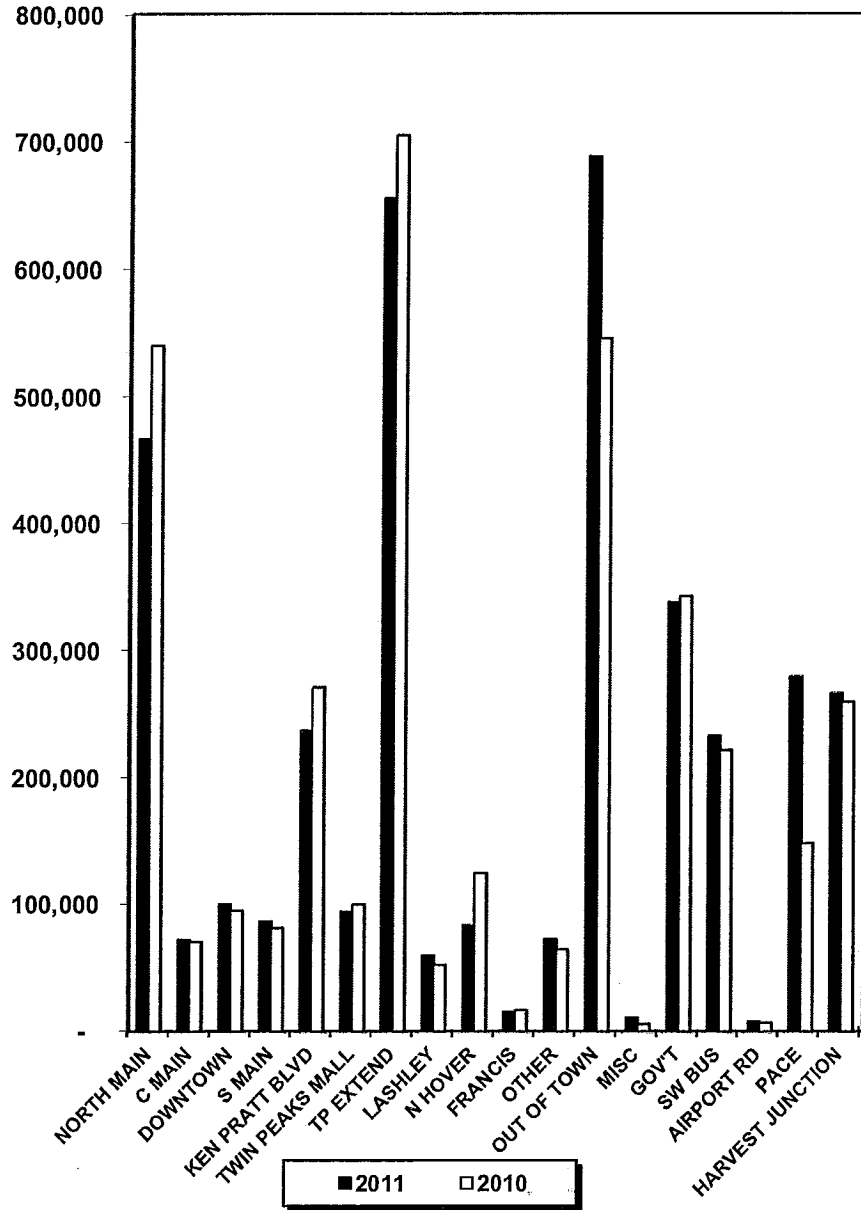
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November

LOCATION		% OF TOTAL	2011		INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)
			November 2011	November 2010				
NORTH MAIN	Net Taxable Sales	14.1%	14,198,598	15,994,065	(11.2) %	155,811,101	168,255,600	(7.4) %
	Total Revenue	12.4%	466,936	540,108	(13.5) %	5,128,665	5,571,018	(7.9) %
CENTRAL MAIN	Net Taxable Sales	2.2%	2,228,074	2,161,365	3.1 %	26,898,203	26,450,588	1.7 %
	Total Revenue	1.9%	72,614	70,627	2.8 %	876,018	866,019	1.2 %
DOWNTOWN	Net Taxable Sales	3.0%	3,064,833	2,812,886	9.0 %	35,600,196	31,068,275	14.6 %
	Total Revenue	2.7%	100,453	95,310	5.4 %	1,172,000	1,023,000	14.6 %
SOUTH MAIN	Net Taxable Sales	2.5%	2,548,746	2,540,656	0.3 %	30,300,110	27,816,478	8.9 %
	Total Revenue	2.3%	86,861	81,594	6.5 %	1,000,366	898,011	11.4 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.2%	7,206,853	8,240,364	(12.5) %	82,637,106	80,348,887	2.8 %
	Total Revenue	6.3%	237,584	271,688	(12.6) %	2,756,878	2,662,505	3.5 %
TWIN PEAKS MALL	Net Taxable Sales	2.8%	2,789,308	2,957,995	(5.7) %	28,299,703	29,835,598	(5.1) %
	Total Revenue	2.5%	94,580	100,235	(5.6) %	957,522	995,463	(3.8) %
TW PKS SQ EXTENDED	Net Taxable Sales	18.5%	18,613,501	21,157,728	(12.0) %	201,566,897	216,697,129	(7.0) %
	Total Revenue	17.5%	655,857	704,558	(6.9) %	6,746,381	7,348,980	(8.2) %
LASHLEY	Net Taxable Sales	1.7%	1,720,596	1,522,764	13.0 %	18,160,093	20,542,350	(11.6) %
	Total Revenue	1.6%	59,754	52,393	14.0 %	635,468	666,171	(4.6) %
NORTH HOVER	Net Taxable Sales	2.5%	2,536,413	3,807,987	(33.4) %	28,949,324	29,712,144	(2.6) %
	Total Revenue	2.2%	83,669	124,889	(33.0) %	954,838	1,006,711	(5.2) %
FRANCIS	Net Taxable Sales	0.5%	473,845	502,550	(5.7) %	5,763,846	6,851,025	(15.9) %
	Total Revenue	0.4%	15,094	16,591	(9.0) %	189,282	226,212	(16.3) %
ALL OTHERS	Net Taxable Sales	2.0%	1,961,130	1,744,601	12.4 %	23,451,762	21,303,942	10.1 %
	Total Revenue	1.9%	72,855	64,559	12.9 %	1,101,566	887,220	24.2 %
OUT OF TOWN	Net Taxable Sales	19.6%	19,754,012	15,493,806	27.5 %	209,248,202	196,523,938	6.5 %
	Total Revenue	17.9%	673,457	545,920	23.4 %	7,270,575	6,852,750	6.1 %
MISCELLANEOUS	Net Taxable Sales	0.3%	330,065	174,168	89.5 %	8,110,489	3,100,302	161.6 %
	Total Revenue	0.3%	10,713	5,701	87.9 %	318,503	141,839	124.6 %
CITY, BLDR CO	Net Taxable Sales	3.3%	3,364,551	3,061,109	9.9 %	40,193,610	37,291,569	7.8 %
	Total Revenue	9.0%	338,506	343,357	(1.4) %	4,263,149	4,162,861	2.4 %
SW BUSINESS	Net Taxable Sales	3.2%	3,172,090	1,892,288	67.6 %	32,059,371	26,445,499	21.2 %
	Total Revenue	6.1%	228,459	222,286	2.8 %	3,039,750	2,284,971	33.0 %
AIRPORT ROAD	Net Taxable Sales	0.2%	234,081	237,754	(1.5) %	2,828,517	2,482,118	14.0 %
	Total Revenue	0.2%	7,552	6,723	12.3 %	91,392	81,534	12.1 %
PACE	Net Taxable Sales	8.2%	8,226,031	4,486,309	83.4 %	81,410,294	40,440,303	101.3 %
	Total Revenue	7.5%	280,288	148,583	88.6 %	2,696,795	1,335,167	102.0 %
HARVEST JUNCTION	Net Taxable Sales	8.1%	8,142,417	7,897,658	3.1 %	80,894,903	76,222,901	6.1 %
	Total Revenue	7.1%	267,074	260,268	2.6 %	2,674,515	2,514,630	6.4 %
TOTALS	Net Taxable Sales	100.0%	100,565,144	96,686,053	4.0 %	1,092,183,727	1,041,388,646	4.9 %
	Total Revenue	100.0%	3,752,306	3,655,390	2.7 %	41,873,663	39,525,062	5.9 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

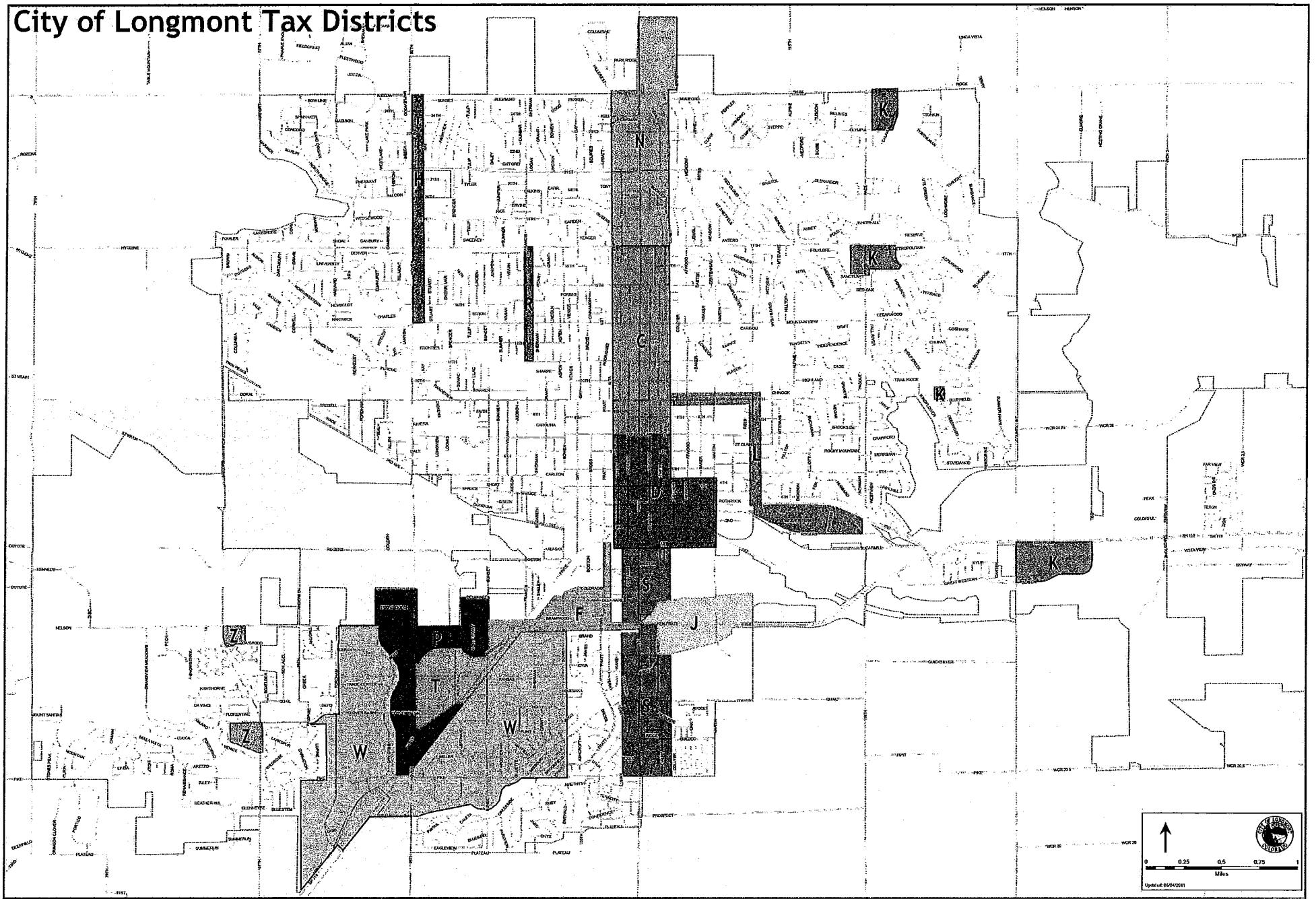
For The Month Of
November
2011



DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION****15**

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.

City of Longmont Tax Districts



0 0.25 0.5 0.75 Miles

Scale 6/6/2011

LODGERS TAX
November
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	24,224	(10.5) %	27,077	119,630	(7.1) %	128,711
July	32,177	(26.0) %	43,506	151,807	(11.9) %	172,216
August	30,325	8.3 %	27,998	182,132	(9.0) %	200,214
September	21,528	(14.3) %	25,119	203,660	(9.6) %	225,334
October	23,753	0.0 %	23,743	227,413	(8.7) %	249,077
November	17,171	11.1 %	15,461	244,584	(7.5) %	264,538
December	-	0.0 %			0.0 %	
Total	<u><u>\$ 244,584</u></u>	(7.5) %	<u><u>\$ 264,538</u></u>			