

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**October 2009**

#### SUMMARY

Total Taxes this Month:	\$	3,684,033
Compared to Last Year:		3,640,124
Percentage change:		1.2 %

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## October 2009

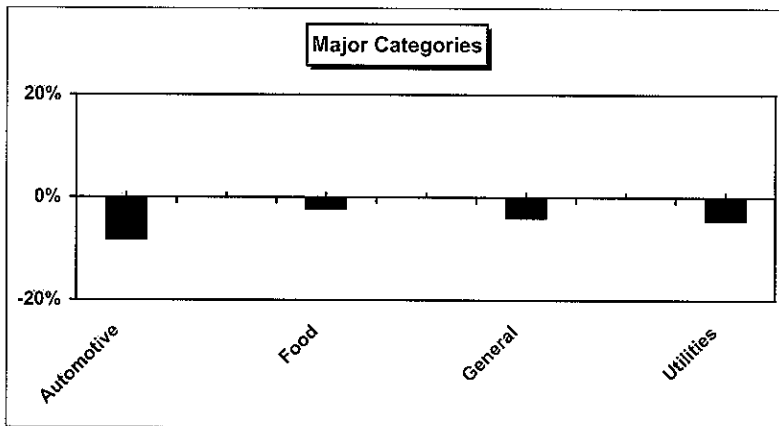
### Overview

**Month of October:** Total sales and use tax for the month of October increased by 1.2% compared to last year. The Sales Tax Component decreased by 1.5% while the Use Tax component decreased by 6.6%. It is important to note that a large tax filer in the "Food" category paid two payments this month. Normalizing for that anomaly would worsen the 1.5% decrease in sales tax to 5.5%.

**Year to Date:** Total sales and use tax **through** October decreased by 8.1% for 2009. The sales tax component decreased by 6.0% and the use tax component decreased by 23.6%. The double payment in the "Food" category explained above, does not impact YTD since a similar double payment occurred in August 2009. However, in addition to the extra "Food" payment this month there was also a large audit collection. Adjusting for this extraordinary amount would normalize the total for October to a decrease of 7.3%

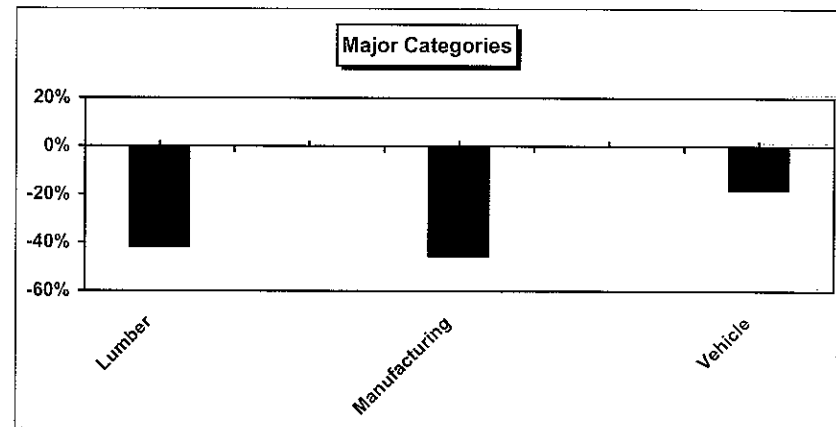
### Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories all showed decreases of 8.3%, 2.3%, 4.0% and 4.5%.



### Use Tax Activity

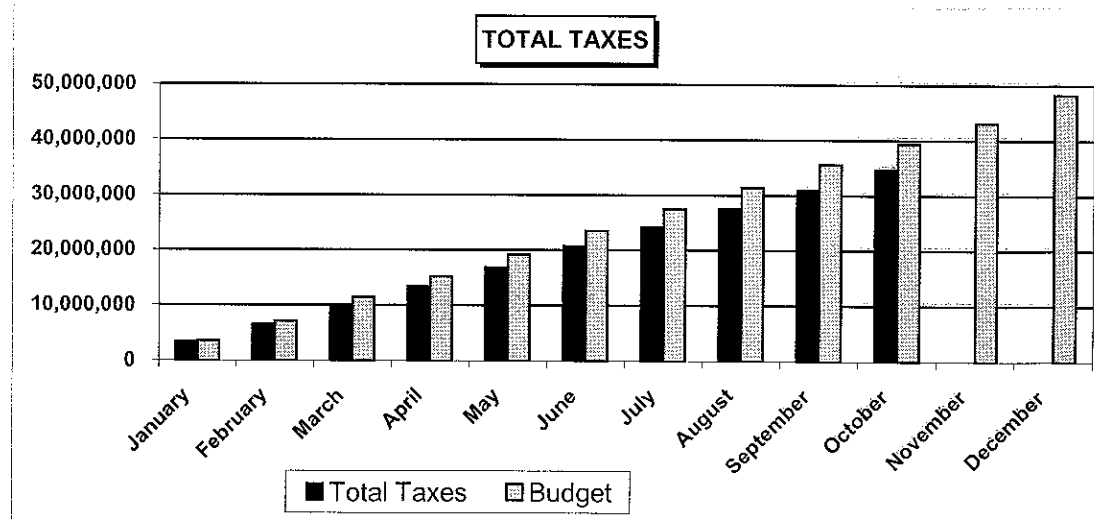
The *Lumber, Manufacturing, and Vehicle* categories all showed decreases of 41.8%, 45.6% and 18.2%.



# SALES & USE TAX - BUDGET TO ACTUAL

## October 2009

	Sales & Use 2009 BUDGET	Cumulative Sales & Use 2009 BUDGET	Cumulative % of 2009 Budget	Sales Tax 2009 ACTUAL	Use Tax 2009 ACTUAL	Total 2009 ACTUAL
January	3,568,575	3,568,575	7.4	2,879,063	506,216	3,385,278
February	3,569,568	7,138,143	14.8	2,721,981	405,144	3,127,125
March	4,313,491	11,451,634	23.7	3,120,403	454,164	3,574,567
April	3,740,069	15,191,703	31.5	2,843,825	458,098	3,301,923
May	3,938,881	19,130,584	39.6	3,066,433	390,129	3,456,563
June	4,380,729	23,511,312	48.7	3,314,952	532,189	3,847,141
July	3,891,743	27,403,055	56.8	2,962,485	495,166	3,457,651
August	3,959,063	31,362,118	65.0	2,944,391	381,284	3,325,675
September	4,237,368	35,599,486	73.7	3,100,848	406,404	3,507,252
October	3,776,029	39,375,515	81.6	2,958,250	725,783	3,684,033
November	3,751,975	43,127,490	89.3			-
December	5,155,891	48,283,381	100.0			-
<b>Total</b>	<b>\$ 48,283,381</b>			<b>\$ 29,912,630</b>	<b>4,754,577</b>	<b>34,667,207</b>



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

**Revenue Growth Per Fund / Current Year to Previous Year  
October 2009**

	2008 YTD Sales Tax	2008 YTD Use Tax	2008 YTD Total	2009 YTD Sales Tax	2009 YTD Use Tax	2009 YTD Total	Sales Tax % Change 2008 - 2009	Use Tax % Change 2008 - 2009	Total % Change 2008 - 2009	% Change needed to reach budget
General Fund	19,400,421	215,074	19,615,495	18,267,255	123,401	18,390,656	-5.8%	-42.6%	-6.2%	3.53%
PIF Fund	-	3,417,932	3,417,932	-	2,780,157	2,780,157	n/a	-18.7%	-18.7%	11.90%
Other Funds	12,367,770	2,316,041	14,683,811	11,645,377	1,851,018	13,496,395	-5.8%	-20.1%	-8.1%	4.70%
All Funds Total	31,768,191	5,949,047	37,717,238	29,912,630	4,754,577	34,667,207	-5.8%	-20.1%	-8.1%	4.70%
				<b>Budgeted Increase</b>			4.40%	6.60%	4.70%	

**General Fund** For 2008, 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 5.92% of the use tax to the General Fund. The 2009 allocation of use tax to the General Fund Changed to 4.25%. This is intended to limit the impact that the volatile use tax could have on the General Fund. The result after ten months is that the General Fund share of revenue from sales and use tax is down by 6.2%. The increase necessary to reach the 2009 budget is 3.53%.

**Public Improvement Fund** For 2008 the City's financial policy allocated 94.08% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2009 the allocation changed to 95.75%. After ten months, the PIF is down by 18.7%, which is below the 11.90% increase 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. These funds also need an overall 4.7% increase to reach budget.

**SALES AND USE TAX****October****2009****5****ACCOUNT GROUPS**October  
2009October  
2008INC  
(DEC)YTD  
2009YTD  
2008INC  
(DEC)**GRAND TOTALS**

Active Accounts	7,518	7,200	318	7,518	7,200	318
Net Taxable Sales	90,380,218	92,651,178	(2.5) %	916,150,855	982,145,507	(6.7) %
<b>Net Sales Tax</b>	<b>2,916,812</b>	<b>2,961,990</b>	<b>(1.5) %</b>	<b>29,585,628</b>	<b>31,485,211</b>	<b>(6.0) %</b>
Delinquent Sales Tax	26,761	18,293	-	219,359	226,949	-
<b>Use Tax</b>	<b>415,553</b>	<b>444,793</b>	<b>(6.6) %</b>	<b>4,292,569</b>	<b>5,614,929</b>	<b>(23.6) %</b>
Delinquent Use Tax	310,231	212,108	-	462,947	334,121	-
Other Revenue*	14,676	2,940	-	106,705	56,028	-
<b>Total Revenue</b>	<b>3,684,033</b>	<b>3,640,124</b>	<b>1.2 %</b>	<b>34,667,208</b>	<b>37,717,238</b>	<b>(8.1) %</b>

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

## October

## 2009

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### ACCOUNT GROUPS

#### 01000 Apparel

	October 2009	October 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	91	88	3	91	88	3
Net Taxable Sales	1,880,255	1,858,054	1.2 %	18,642,057	19,629,179	(5.0) %
<b>Net Sales Tax</b>	<b>60,206</b>	<b>57,653</b>	<b>4.4 %</b>	<b>598,197</b>	<b>625,239</b>	<b>(4.3) %</b>
Delinquent Sales Tax	887	1,983	-	6,752	4,601	-
<b>Use Tax</b>	<b>148</b>	<b>159</b>	<b>(6.9) %</b>	<b>4,211</b>	<b>1,710</b>	<b>146.3 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	167	7	-	1,480	1,801	-
<b>Total Revenue</b>	<b>61,408</b>	<b>59,802</b>	<b>2.7 %</b>	<b>610,640</b>	<b>633,351</b>	<b>(3.6) %</b>
% of Total Revenue	1.7 %	1.6 %	0.1 %	1.8 %	1.7 %	0.1 %

#### 02000 Automotive

Active Accounts	302	293	9	302	293	9
Net Taxable Sales	7,440,378	7,483,872	(0.6) %	72,635,321	79,627,175	(8.8) %
<b>Net Sales Tax</b>	<b>235,879</b>	<b>238,250</b>	<b>(1.0) %</b>	<b>2,334,255</b>	<b>2,544,396</b>	<b>(8.3) %</b>
Delinquent Sales Tax	5,848	2,425	-	20,271	15,031	-
<b>Use Tax</b>	<b>1,636</b>	<b>1,884</b>	<b>(13.2) %</b>	<b>13,948</b>	<b>17,414</b>	<b>(19.9) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	6,127	479	-	15,337	4,152	-
<b>Total Revenue</b>	<b>249,490</b>	<b>243,038</b>	<b>2.7 %</b>	<b>2,383,811</b>	<b>2,580,993</b>	<b>(7.6) %</b>
% of Total Revenue	6.8 %	6.7 %	0.1 %	6.9 %	6.8 %	0.1 %

#### 03000 Food

Active Accounts	374	376	(2)	374	376	(2)
Net Taxable Sales	32,670,681	30,281,218	7.9 %	299,449,453	308,407,470	(2.9) %
<b>Net Sales Tax</b>	<b>1,057,217</b>	<b>965,974</b>	<b>9.4 %</b>	<b>9,673,909</b>	<b>9,901,945</b>	<b>(2.3) %</b>
Delinquent Sales Tax	8,046	11,615	-	85,880	73,238	-
<b>Use Tax</b>	<b>9,231</b>	<b>10,514</b>	<b>(12.2) %</b>	<b>81,052</b>	<b>87,609</b>	<b>(7.5) %</b>
Delinquent Use Tax	0	0	-	0	11,184	-
Other Revenue	2,997	0	-	28,981	4,523	-
<b>Total Revenue</b>	<b>1,077,492</b>	<b>988,103</b>	<b>9.0 %</b>	<b>9,869,822</b>	<b>10,078,499</b>	<b>(2.1) %</b>
% of Total Revenue	29.2 %	27.1 %	2.1 %	28.5 %	26.7 %	1.8 %

# SALES AND USE TAX

October

2009

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## ACCOUNT GROUPS

### 04000 Home Furnishings

	October 2009	October 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	213	203	10	213	203	10
Net Taxable Sales	3,003,134	3,141,911	(4.4) %	33,034,973	35,635,234	(7.3) %
<b>Net Sales Tax</b>	<b>97,381</b>	<b>100,269</b>	<b>(2.9) %</b>	<b>1,063,196</b>	<b>1,143,638</b>	<b>(7.0) %</b>
Delinquent Sales Tax	0	928	-	6,097	3,866	-
<b>Use Tax</b>	<b>2,265</b>	<b>786</b>	<b>188.2 %</b>	<b>26,342</b>	<b>13,167</b>	<b>100.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	226	137	-	1,776	1,810	-
<b>Total Revenue</b>	<b>99,872</b>	<b>102,120</b>	<b>(2.2) %</b>	<b>1,097,411</b>	<b>1,162,481</b>	<b>(5.6) %</b>
% of Total Revenue	2.7 %	2.8 %	(0.1) %	3.2 %	3.1 %	0.1 %

### 05000 General

Active Accounts	465	435	30	465	435	30
Net Taxable Sales	18,275,277	18,390,343	(0.6) %	182,318,577	191,172,161	(4.6) %
<b>Net Sales Tax</b>	<b>594,389</b>	<b>597,099</b>	<b>(0.5) %</b>	<b>5,929,929</b>	<b>6,179,092</b>	<b>(4.0) %</b>
Delinquent Sales Tax	2,151	1,342	-	24,788	39,077	-
<b>Use Tax</b>	<b>2,796</b>	<b>3,747</b>	<b>(25.4) %</b>	<b>29,629</b>	<b>43,297</b>	<b>(31.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1,012	-	17,136	6,794	-
<b>Total Revenue</b>	<b>599,335</b>	<b>603,200</b>	<b>(0.6) %</b>	<b>6,001,482</b>	<b>6,268,260</b>	<b>(4.3) %</b>
% of Total Revenue	16.3 %	16.6 %	(0.3) %	17.3 %	16.6 %	0.7 %

### 06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	1,247,073	1,571,561	(20.6) %	11,891,619	15,702,765	(24.3) %
<b>Net Sales Tax</b>	<b>40,674</b>	<b>50,943</b>	<b>(20.2) %</b>	<b>387,800</b>	<b>505,075</b>	<b>(23.2) %</b>
Delinquent Sales Tax	0	0	-	0	3,332	-
<b>Use Tax</b>	<b>126</b>	<b>57</b>	<b>121.1 %</b>	<b>770</b>	<b>2,097</b>	<b>(63.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	601	1,048	-
<b>Total Revenue</b>	<b>40,800</b>	<b>51,000</b>	<b>(20.0) %</b>	<b>389,171</b>	<b>511,552</b>	<b>(23.9) %</b>
% of Total Revenue	1.1 %	1.4 %	(0.3) %	1.1 %	1.4 %	(0.3) %

# SALES AND USE TAX

## October

## 2009

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### ACCOUNT GROUPS

#### 07000 Lumber

	October 2009	October 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	2,022	1,966	56	2,022	1,966	56
Net Taxable Sales	5,890,841	7,076,784	(16.8) %	65,964,279	73,533,040	(10.3) %
<b>Net Sales Tax</b>	<b>191,096</b>	<b>229,766</b>	<b>(16.8) %</b>	<b>2,141,663</b>	<b>2,377,222</b>	<b>(9.9) %</b>
Delinquent Sales Tax	1,194	0	-	7,887	10,613	-
<b>Use Tax</b>	<b>34,801</b>	<b>64,691</b>	<b>(46.2) %</b>	<b>615,996</b>	<b>1,059,290</b>	<b>(41.8) %</b>
Delinquent Use Tax	0	0	-	0	2,361	-
Other Revenue	164	64	-	2,244	6,309	-
<b>Total Revenue</b>	<b>227,255</b>	<b>294,521</b>	<b>(22.8) %</b>	<b>2,767,790</b>	<b>3,455,795</b>	<b>(19.9) %</b>
% of Total Revenue	6.2 %	8.1 %	(1.9) %	8.0 %	9.2 %	(1.2) %

#### 08000 Professional

Active Accounts	1,795	1,677	118	1,795	1,677	118
Net Taxable Sales	1,432,750	1,136,485	26.1 %	14,208,991	14,077,778	0.9 %
<b>Net Sales Tax</b>	<b>46,173</b>	<b>36,238</b>	<b>27.4 %</b>	<b>445,331</b>	<b>435,154</b>	<b>2.3 %</b>
Delinquent Sales Tax	0	0	-	6,330	12,711	-
<b>Use Tax</b>	<b>35,333</b>	<b>12,135</b>	<b>191.2 %</b>	<b>389,046</b>	<b>235,167</b>	<b>65.4 %</b>
Delinquent Use Tax	0	4,148	-	75,525	12,845	-
Other Revenue	588	774	-	7,863	5,123	-
<b>Total Revenue</b>	<b>82,094</b>	<b>53,295</b>	<b>54.0 %</b>	<b>924,095</b>	<b>701,000</b>	<b>31.8 %</b>
% of Total Revenue	2.2 %	1.5 %	0.7 %	2.7 %	1.9 %	0.8 %

#### 09000 Public Utility

Active Accounts	252	251	1	252	251	1
Net Taxable Sales	9,504,325	9,716,852	(2.2) %	104,388,358	109,410,014	(4.6) %
<b>Net Sales Tax</b>	<b>310,119</b>	<b>316,305</b>	<b>(2.0) %</b>	<b>3,390,111</b>	<b>3,550,671</b>	<b>(4.5) %</b>
Delinquent Sales Tax	0	0	-	17,047	13,560	-
<b>Use Tax</b>	<b>5,397</b>	<b>5,307</b>	<b>1.7 %</b>	<b>93,709</b>	<b>82,160</b>	<b>14.1 %</b>
Delinquent Use Tax	0	0	-	1,901	0	-
Other Revenue	102	155	-	4,785	4,936	-
<b>Total Revenue</b>	<b>315,618</b>	<b>321,767</b>	<b>(1.9) %</b>	<b>3,507,553</b>	<b>3,651,327</b>	<b>(3.9) %</b>
% of Total Revenue	8.6 %	8.8 %	(0.2) %	10.1 %	9.7 %	0.4 %

# SALES AND USE TAX

## October

## 2009

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### ACCOUNT GROUPS

#### 10000 Unclassified

	October 2009	October 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
Active Accounts	1,642	1,563	79	1,642	1,563	79
Net Taxable Sales	8,037,150	11,052,820	(27.3) %	92,921,869	112,883,847	(17.7) %
<b>Net Sales Tax</b>	<b>252,687</b>	<b>356,161</b>	<b>(29.1) %</b>	<b>2,962,333</b>	<b>3,546,785</b>	<b>(16.5) %</b>
Delinquent Sales Tax	7,586	0	-	38,140	41,816	-
<b>Use Tax</b>	<b>40,022</b>	<b>60,977</b>	<b>(34.4) %</b>	<b>418,751</b>	<b>311,881</b>	<b>34.3 %</b>
Delinquent Use Tax	0	0	-	15,239	0	-
Other Revenue	3,867	302	-	9,746	9,189	-
<b>Total Revenue</b>	<b>304,162</b>	<b>417,440</b>	<b>(27.1) %</b>	<b>3,444,209</b>	<b>3,909,671</b>	<b>(11.9) %</b>
% of Total Revenue	8.3 %	11.5 %	(3.2) %	9.9 %	10.4 %	(0.5) %

#### 11200 Home Occupations

Active Accounts	105	100	5	105	100	5
Net Taxable Sales	287,531	282,753	1.7 %	3,576,692	3,910,011	(8.5) %
<b>Net Sales Tax</b>	<b>9,176</b>	<b>8,985</b>	<b>2.1 %</b>	<b>111,777</b>	<b>123,165</b>	<b>(9.2) %</b>
Delinquent Sales Tax	0	0	-	1,250	1,348	-
<b>Use Tax</b>	<b>6</b>	<b>5</b>	<b>20.0 %</b>	<b>9</b>	<b>150</b>	<b>(94.0) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	8	10	-	451	239	-
<b>Total Revenue</b>	<b>9,190</b>	<b>9,000</b>	<b>2.1 %</b>	<b>113,487</b>	<b>124,902</b>	<b>(9.1) %</b>
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.3 %	0.3 %	0.0 %

#### 12000 Manufacturing

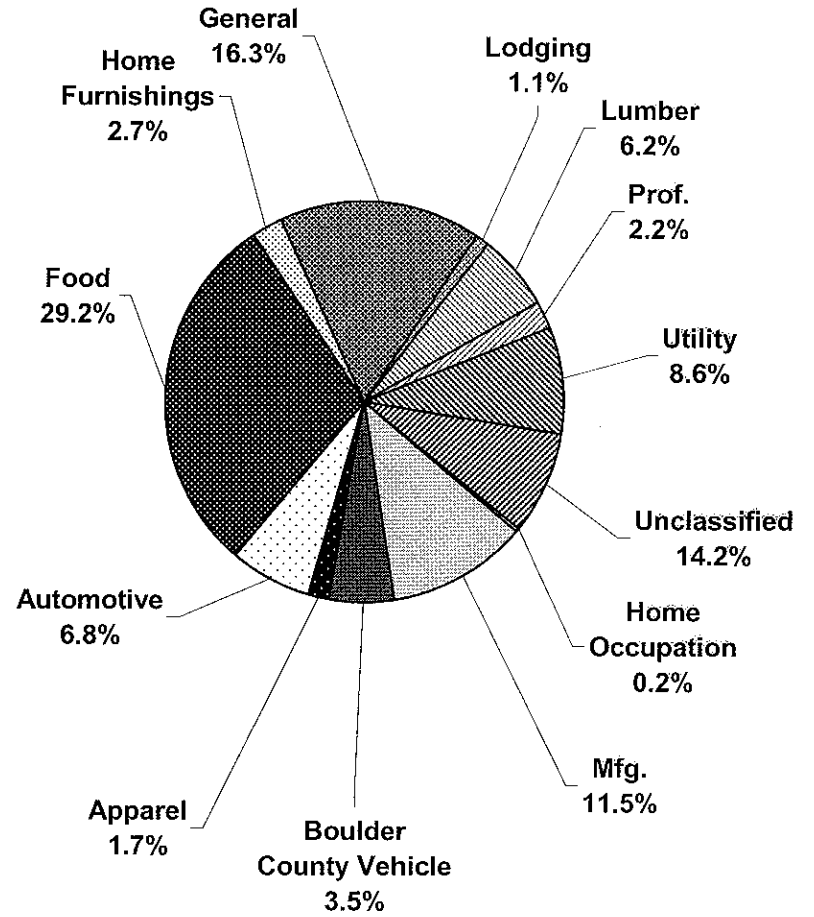
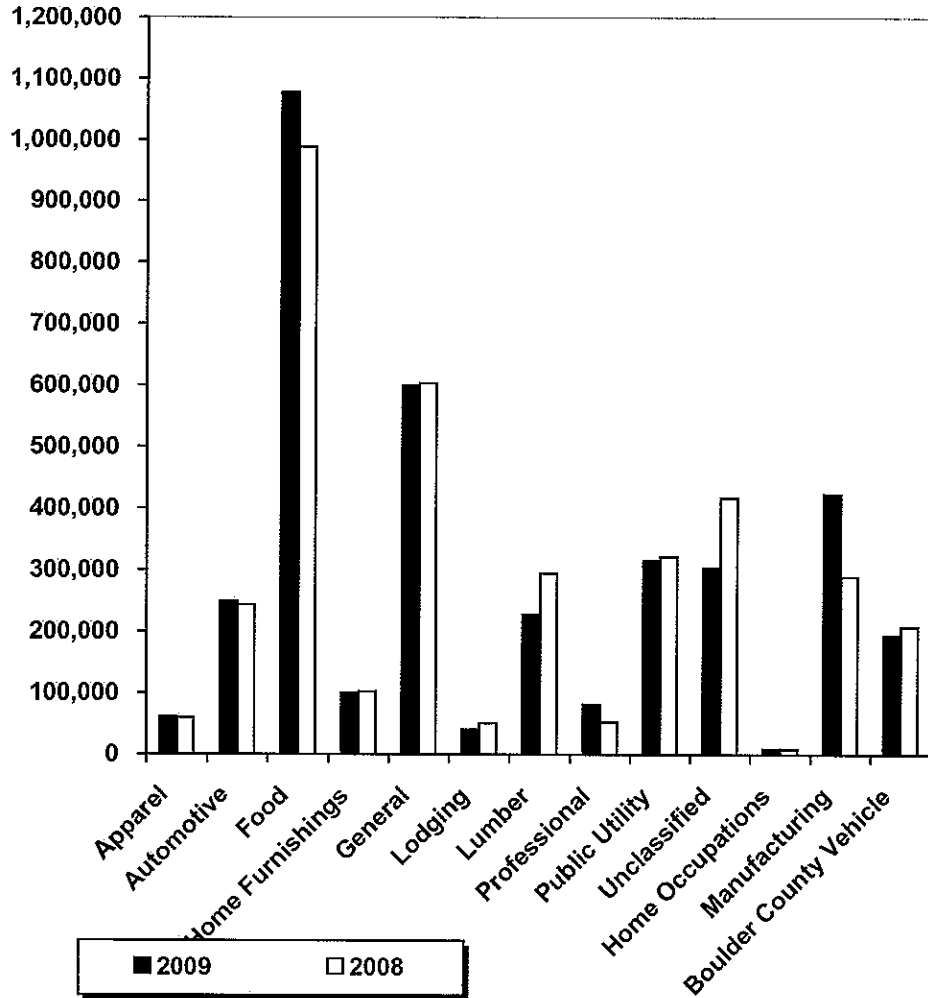
Active Accounts	237	229	8	237	229	8
Net Taxable Sales	710,823	658,525	7.9 %	17,118,666	18,156,833	(5.7) %
<b>Net Sales Tax</b>	<b>21,815</b>	<b>4,347</b>	<b>401.8 %</b>	<b>547,127</b>	<b>552,829</b>	<b>(1.0) %</b>
Delinquent Sales Tax	1,049	0	-	4,917	7,756	-
<b>Use Tax</b>	<b>89,909</b>	<b>76,906</b>	<b>16.9 %</b>	<b>910,872</b>	<b>1,672,901</b>	<b>(45.6) %</b>
Delinquent Use Tax	310,231	207,960	-	370,282	307,731	-
Other Revenue	430	0	-	16,305	10,104	-
<b>Total Revenue</b>	<b>423,434</b>	<b>289,213</b>	<b>46.4 %</b>	<b>1,849,503</b>	<b>2,551,321</b>	<b>(27.5) %</b>
% of Total Revenue	11.5 %	7.9 %	3.6 %	5.3 %	6.8 %	(1.5) %

#### 00000 Boulder County Vehicle

<b>Use Tax</b>	<b>193,883</b>	<b>207,625</b>	<b>(6.6) %</b>	<b>1,708,234</b>	<b>2,088,086</b>	<b>(18.2) %</b>
% of Total Revenue	5.3 %	5.7 %	(0.4) %	4.9 %	5.5 %	(0.6) %

# Net Sales & Use Tax by Industry Type

For The Month Of  
**October**  
**2009**



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP		ACTIVE ACCTS	October 2009		INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)	
ACCOUNT #			October 2009	October 2008					
Apparel		91	Net Taxable Sales	1,880,255	1,858,054	1.2 %	18,642,057 0	19,629,179	(5.0) %
	01000		Total Revenue	61,408	59,802	2.7 %	610,640 0	633,351	(3.6) %
Automotive		302	Net Taxable Sales	7,440,378	7,483,872	(0.6) %	72,635,321 0	79,627,175	(8.8) %
	02000		Total Revenue	249,490	243,038	2.7 %	2,383,811 0	2,580,993	(7.6) %
Food		374	Net Taxable Sales	32,670,681	30,281,218	7.9 %	299,449,453 0	308,407,470	(2.9) %
	03000		Total Revenue	1,077,492	988,103	9.0 %	9,869,822 0	10,078,499	(2.1) %
Home Furnishings		213	Net Taxable Sales	3,003,134	3,141,911	(4.4) %	33,034,973 0	35,635,234	(7.3) %
	04000		Total Revenue	99,872	102,120	(2.2) %	1,097,411 0	1,162,481	(5.6) %
General		465	Net Taxable Sales	18,275,277	18,390,343	(0.6) %	182,318,577 0	191,172,161	(4.6) %
	05000		Total Revenue	599,335	603,200	(0.6) %	6,001,482 0	6,268,260	(4.3) %
Lodging		19	Net Taxable Sales	1,247,073	1,571,561	(20.6) %	11,891,619 0	15,702,765	(24.3) %
	06000		Total Revenue	40,800	51,000	(20.0) %	389,171 0	511,552	(23.9) %
Lumber		2,022	Net Taxable Sales	5,890,841	7,076,784	(16.8) %	65,964,279 0	73,533,040	(10.3) %
	07000		Total Revenue	227,255	294,521	(22.8) %	2,767,790 0	3,455,795	(19.9) %
Professional		1,795	Net Taxable Sales	1,432,750	1,136,485	26.1 %	14,208,991 0	14,077,778	0.9 %
	08000		Total Revenue	82,094	53,295	54.0 %	924,095 0	701,000	31.8 %
Public Utility		252	Net Taxable Sales	9,504,325	9,716,852	(2.2) %	104,388,358 0	109,410,014	(4.6) %
	09000		Total Revenue	315,618	321,767	(1.9) %	3,507,553 0	3,651,327	(3.9) %
Unclassified		1,642	Net Taxable Sales	8,037,150	11,052,820	(27.3) %	92,921,869 0	112,883,847	(17.7) %
	10000		Total Revenue	304,162	417,440	(27.1) %	3,444,209 0	3,909,671	(11.9) %
Home Occupations		105	Net Taxable Sales	287,531	282,753	1.7 %	3,576,692 0	3,910,011	(8.5) %
	11200		Total Revenue	9,190	9,000	2.1 %	113,487 0	124,902	(9.1) %
Manufacturing		237	Net Taxable Sales	710,823	658,525	7.9 %	17,118,666 0	18,156,833	(5.7) %
	12000		Total Revenue	423,434	289,213	46.4 %	1,849,503 0	2,551,321	(27.5) %
Boulder County Vehicle		1	Net Taxable Sales	0	0	0.0 %	0 0	0	0.0 %
	00000		Total Revenue	193,883	207,625	(6.6) %	1,708,234 0	2,088,086	(18.2) %
<b>GRAND TOTALS</b>		<b>7,518</b>	Net Taxable Sales	<b>90,380,218</b>	<b>92,651,178</b>	<b>(2.5) %</b>	<b>916,150,855</b>	<b>982,145,507</b>	<b>(6.7) %</b>
			Total Revenue	<b>3,684,033</b>	<b>3,640,124</b>	<b>1.2 %</b>	<b>34,667,208</b>	<b>37,717,238</b>	<b>(8.1) %</b>

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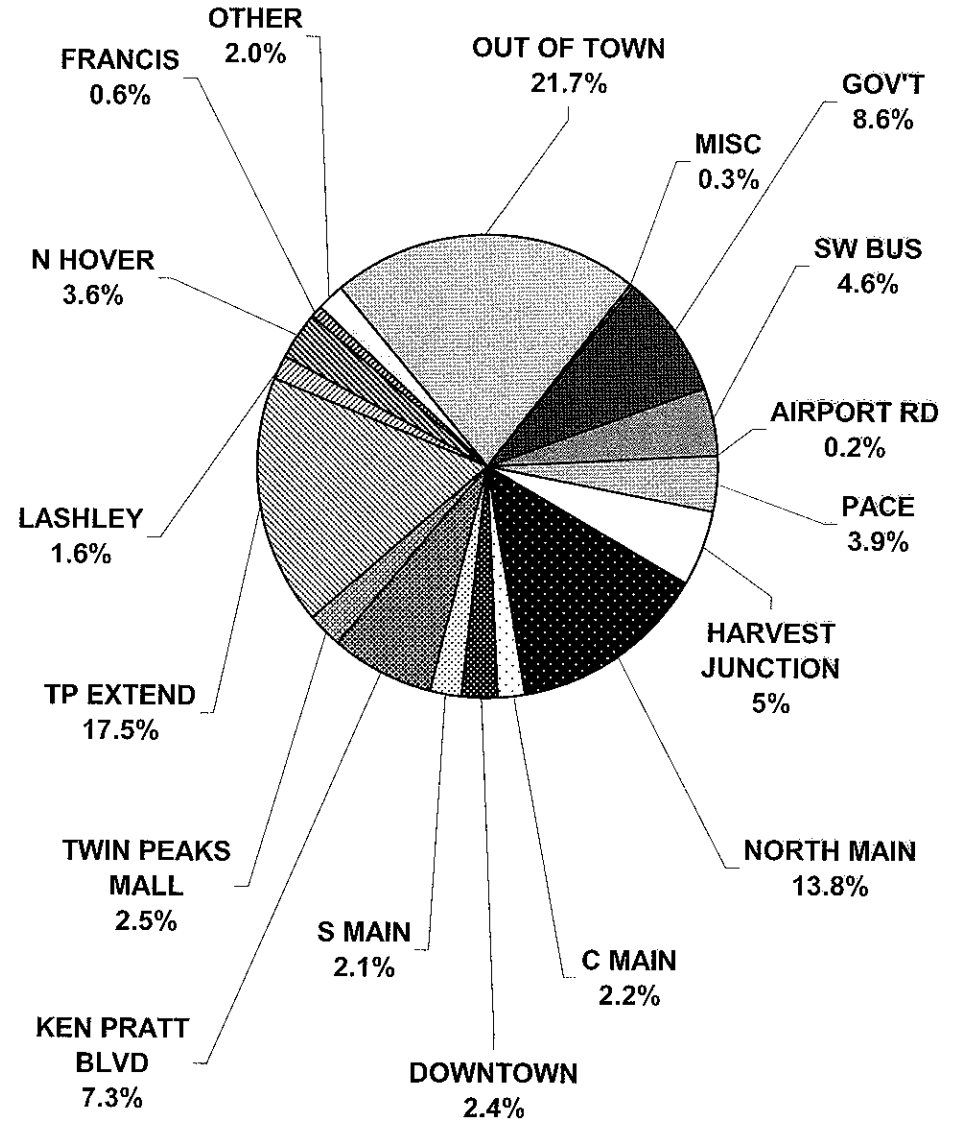
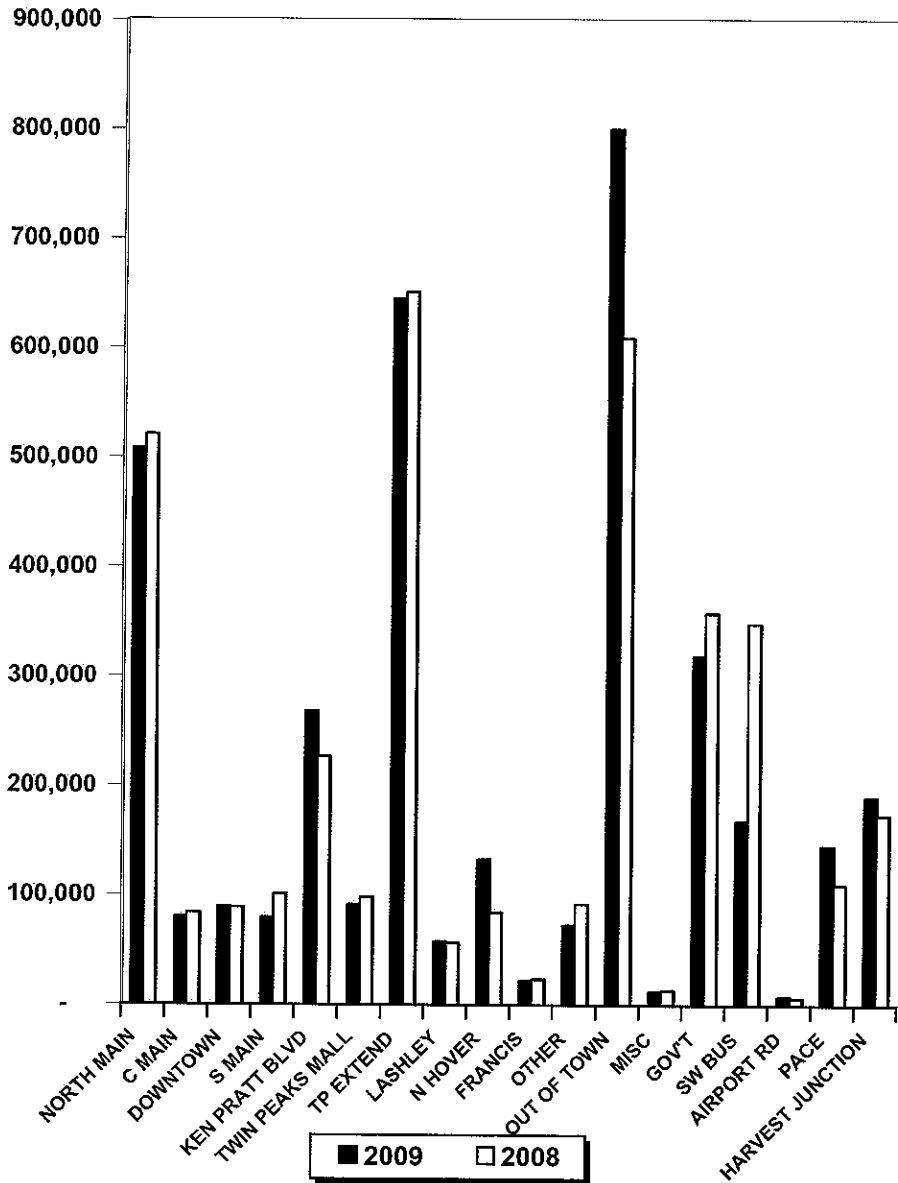
<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	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.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	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.
<b>8000 Professional</b>	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.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	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.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

		October 2009						
LOCATION		% OF AREA TO TOTAL	October 2009	October 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	17.1%	15,476,267	15,867,606	(2.5) %	157,457,909	157,876,511	(0.3) %
	Total Revenue	13.8%	507,974	520,610	(2.4) %	5,181,042	5,169,956	0.2 %
CENTRAL MAIN	Net Taxable Sales	2.6%	2,377,191	2,643,789	(10.1) %	25,338,489	28,029,938	(9.6) %
	Total Revenue	2.2%	79,653	83,838	(5.0) %	826,967	901,620	(8.3) %
DOWNTOWN	Net Taxable Sales	3.0%	2,699,752	2,703,578	(0.1) %	27,431,058	29,631,998	(7.4) %
	Total Revenue	2.4%	89,039	88,490	0.6 %	908,016	975,425	(6.9) %
SOUTH MAIN	Net Taxable Sales	2.7%	2,404,820	3,097,405	(22.4) %	25,095,390	29,187,221	(14.0) %
	Total Revenue	2.1%	79,172	100,974	(21.6) %	821,740	952,783	(13.8) %
KEN PRATT BOULEVARD	Net Taxable Sales	8.9%	8,029,980	6,896,337	16.4 %	72,608,482	77,336,609	(6.1) %
	Total Revenue	7.3%	267,885	226,403	18.3 %	2,398,555	2,526,921	(5.1) %
TWIN PEAKS MALL	Net Taxable Sales	2.9%	2,626,954	2,955,242	(11.1) %	29,277,954	36,149,336	(19.0) %
	Total Revenue	2.5%	91,011	97,872	(7.0) %	1,003,537	1,219,021	(17.7) %
TW PKS SQ EXTENDED	Net Taxable Sales	21.5%	19,387,672	19,864,067	(2.4) %	187,785,778	201,241,325	(6.7) %
	Total Revenue	17.5%	645,080	650,888	(0.9) %	6,326,418	6,596,686	(4.1) %
LASHLEY	Net Taxable Sales	1.7%	1,504,448	1,445,194	4.1 %	14,929,085	15,973,880	(6.5) %
	Total Revenue	1.6%	57,302	56,313	1.8 %	572,213	734,686	(22.1) %
NORTH HOVER	Net Taxable Sales	4.5%	4,031,452	2,614,873	54.2 %	26,443,429	27,477,357	(3.8) %
	Total Revenue	3.6%	132,284	83,932	57.6 %	878,780	897,648	(2.1) %
FRANCIS	Net Taxable Sales	0.7%	658,441	722,577	(8.9) %	5,984,817	6,517,642	(8.2) %
	Total Revenue	0.6%	21,957	23,129	(5.1) %	197,524	209,042	(5.5) %
ALL OTHERS	Net Taxable Sales	1.8%	1,644,306	2,170,606	(24.2) %	20,027,343	25,271,155	(20.8) %
	Total Revenue	2.0%	72,363	91,680	(21.1) %	805,294	985,363	(18.3) %
OUT OF TOWN	Net Taxable Sales	15.8%	14,269,794	17,607,851	(19.0) %	170,874,434	190,856,496	(10.5) %
	Total Revenue	21.7%	800,167	608,686	31.5 %	6,329,100	6,751,227	(6.3) %
MISCELLANEOUS	Net Taxable Sales	0.1%	132,306	390,148	(66.1) %	3,572,790	5,690,183	(37.2) %
	Total Revenue	0.3%	12,352	13,378	(7.7) %	141,013	158,794	(11.2) %
CITY, BLDR CO	Net Taxable Sales	3.2%	2,852,787	2,695,099	5.9 %	30,369,790	29,691,289	2.3 %
	Total Revenue	8.6%	318,556	357,498	(10.9) %	3,199,994	4,043,768	(20.9) %
SW BUSINESS	Net Taxable Sales	2.1%	1,886,220	2,127,470	(11.3) %	19,378,454	22,357,224	(13.3) %
	Total Revenue	4.6%	167,742	348,052	(51.8) %	1,791,767	2,364,410	(24.2) %
AIRPORT ROAD	Net Taxable Sales	0.3%	277,650	192,651	44.1 %	2,414,902	2,307,704	4.6 %
	Total Revenue	0.2%	7,315	6,148	19.0 %	78,071	74,533	4.7 %
PACE	Net Taxable Sales	4.9%	4,400,878	3,347,250	31.5 %	34,820,586	34,808,724	0.0 %
	Total Revenue	3.9%	144,835	109,230	32.6 %	1,140,397	1,139,899	0.0 %
HARVEST JUNCTION	Net Taxable Sales	6.3%	5,719,300	5,309,435	7.7 %	62,340,165	61,740,914	1.0 %
	Total Revenue	5.1%	189,346	173,003	9.4 %	2,066,780	2,015,456	2.5 %
TOTALS	Net Taxable Sales	100.0%	90,380,218	92,651,178	(2.5) %	916,150,855	982,145,506	(6.7) %
	Total Revenue	100.0%	3,684,033	3,640,124	1.2 %	34,667,208	37,717,238	(8.1) %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**October**  
**2009**

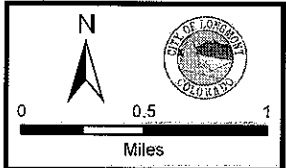
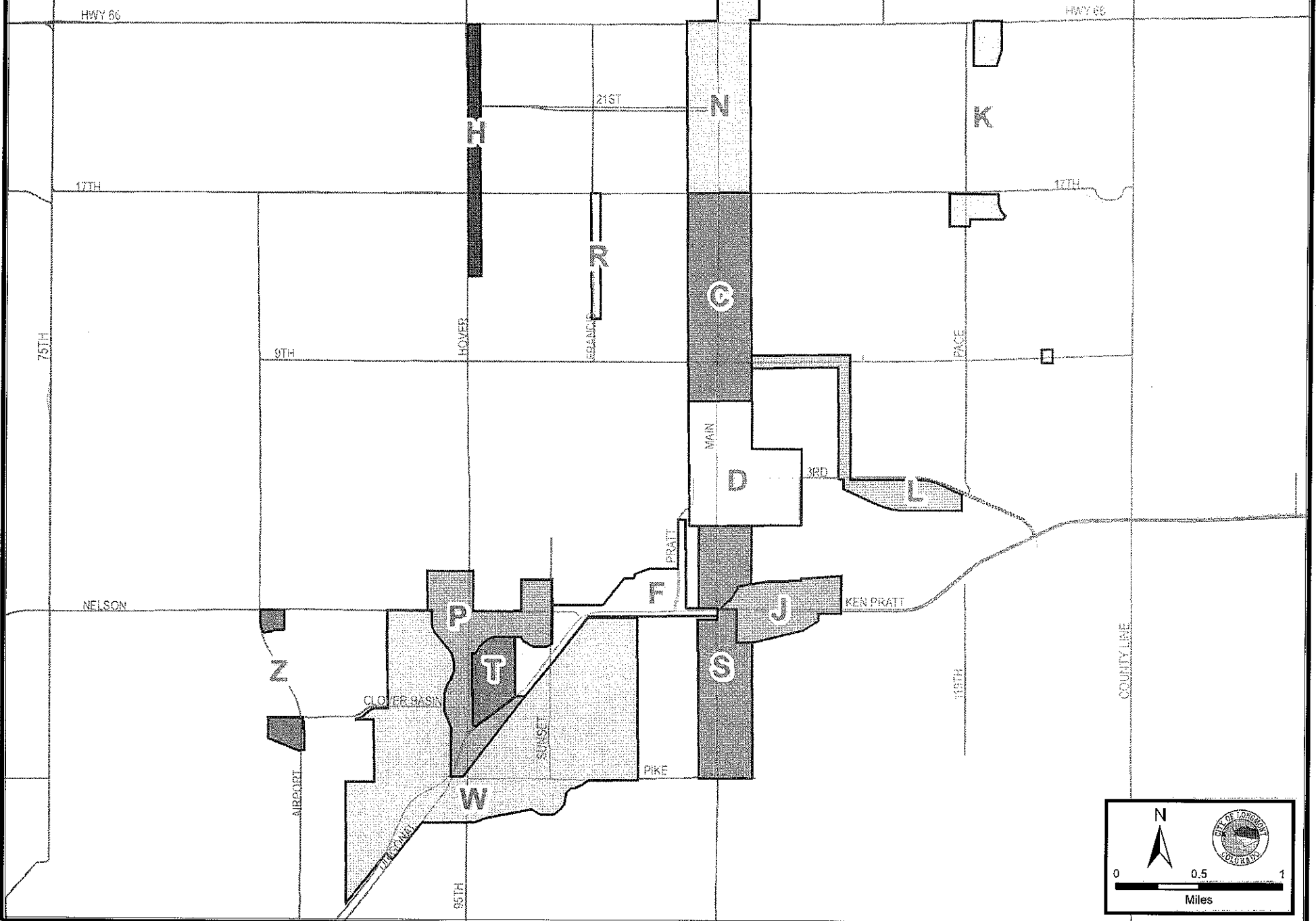


**DESIGNATION****APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

15

<b>NORTH MAIN</b>	<b>N</b> Business between TERRY and EMERY from HWY 66 to 17TH AVE.
<b>CENTRAL MAIN</b>	<b>C</b> Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
<b>DOWNTOWN</b>	<b>D</b> 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.
<b>SOUTH MAIN</b>	<b>S</b> Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
<b>KEN PRATT BOULEVARD</b>	<b>F</b> 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.
<b>TWIN PEAKS MALL</b>	<b>T</b> Business on the TWIN PEAKS MALL Complex.
<b>TW PKS SQ EXTENDED</b>	<b>P</b> 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.
<b>LASHLEY</b>	<b>L</b> Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
<b>NORTH HOVER</b>	<b>H</b> Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
<b>FRANCIS</b>	<b>R</b> Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
<b>ALL OTHERS</b>	All other licensed business within the City limits of Longmont.
<b>OUT OF TOWN</b>	All out of town Business licensed to collect Longmont taxes.
<b>MISCELLANEOUS</b>	Non-licensed and Temporary Business.
<b>CITY, BLDR CO</b>	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
<b>SW BUSINESS</b>	<b>W</b> 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.
<b>AIRPORT ROAD</b>	<b>Z</b> Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
<b>PACE STREET</b>	<b>K</b> Business generally located on PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
<b>HARVEST JUNCTION</b>	<b>J</b> 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**  
**October**  
**2009**

	<b>2009 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2008 MONTHLY</b>	<b>2009 YTD</b>	<b>PERCENT CHANGE</b>	<b>2008 YTD</b>
<b>January</b>	13,783	(28.6) %	19,308	13,783	(28.6) %	19,308
<b>February</b>	16,010	(27.3) %	22,025	29,793	(27.9) %	41,333
<b>March</b>	17,539	(22.1) %	22,520	47,332	(25.9) %	63,853
<b>April</b>	17,151	(33.7) %	25,853	64,482	(28.1) %	89,706
<b>May</b>	22,248	(27.6) %	30,714	86,731	(28.0) %	120,420
<b>June</b>	24,015	(20.4) %	30,182	110,745	(26.5) %	150,602
<b>July</b>	29,237	(18.2) %	35,735	139,983	(24.9) %	186,337
<b>August</b>	27,487	(25.2) %	36,747	167,469	(24.9) %	223,084
<b>September</b>	22,926	(17.6) %	27,828	190,395	(24.1) %	250,912
<b>October</b>	22,434	(19.2) %	27,751	212,830	(23.6) %	278,663
<b>November</b>						
<b>December</b>						
<b>Total</b>	<b>\$ 212,830</b>	(23.6) %	<b>\$ 278,663</b>			