

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

November 2009

SUMMARY

Total Taxes this Month:	\$	3,306,159
Compared to Last Year:		3,552,331
Percentage change:		(6.9) %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

November 2009

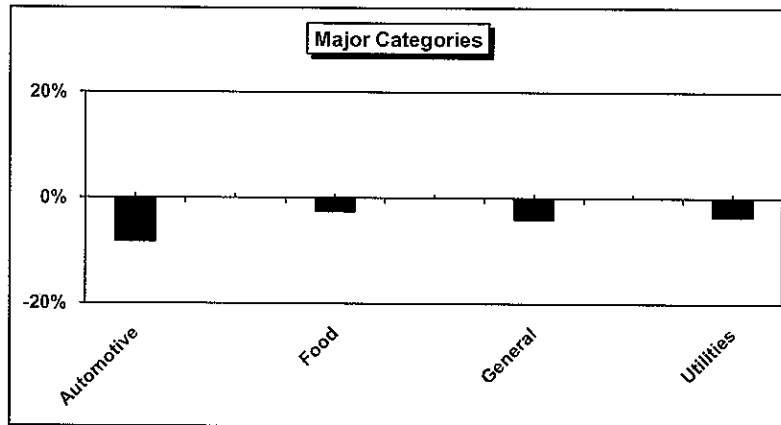
Overview

Month of November: Total sales and use tax for the month of November decreased by 6.9% compared to last year. The Sales Tax Component decreased by 2.2% while the Use Tax component decreased by 36.0%.

Year to Date: Total sales and use tax **through** November decreased by 8.0% for 2009. The sales tax component decreased by 5.7% and the use tax component decreased by 24.7%.

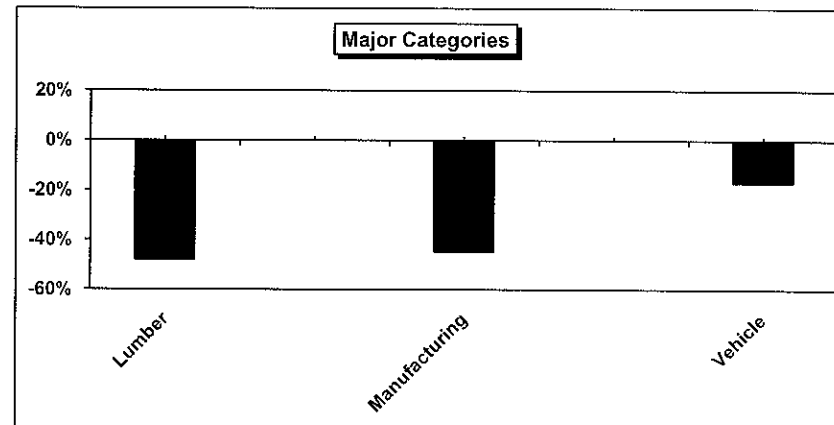
Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories all showed decreases of 8.3%, 2.6%, 4.0% and 3.6%.



Use Tax Activity

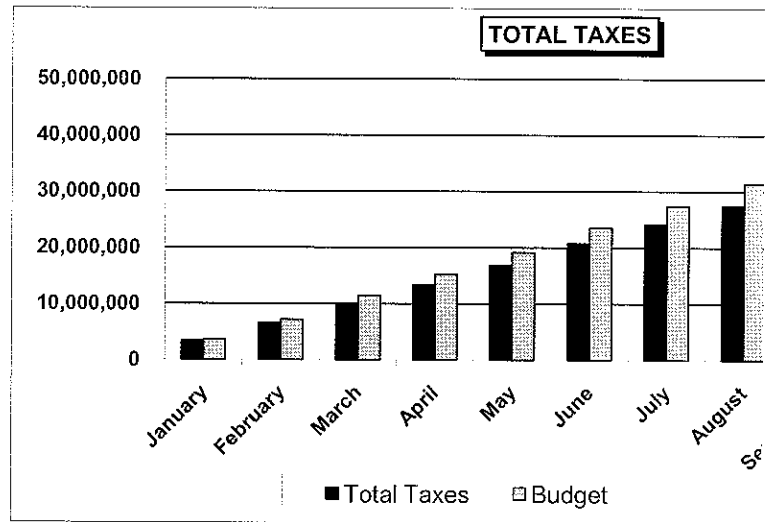
The *Lumber, Manufacturing, and Vehicle* categories all showed decreases of 48.1%, 44.8% and 16.9%.



SALES & USE TAX - BUDGET TO ACTUAL

November 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	2,939,640	366,519	3,306,159
December	5,155,891	48,283,381	100.0			-
Total	\$ 48,283,381			\$ 32,852,270	5,121,096	37,973,366



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

**Revenue Growth Per Fund / Current Year to Previous Year
November 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	21,233,239	235,497	21,468,736	20,062,456	132,914	20,195,370	-5.5%	-43.6%	-5.9%	3.53%
PIF Fund	-	3,742,490	3,742,490	-	2,994,473	2,994,473	n/a	-20.0%	-20.0%	11.90%
Other Funds	13,536,190	2,535,967	16,072,157	12,789,815	1,993,709	14,783,524	-5.5%	-21.4%	-8.0%	4.70%
All Funds Total	34,769,429	6,513,954	41,283,383	32,852,270	5,121,096	37,973,366	-5.5%	-21.4%	-8.0%	4.70%
				Budgeted Increase			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 eleven months is that the General Fund share of revenue from sales and use tax is down by 5.9%. 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 eleven months, the PIF is down by 20.0%, 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**November****2009****5**

ACCOUNT GROUPS

November
2009November
2008INC
(DEC)YTD
2009YTD
2008INC
(DEC)**GRAND TOTALS**

Active Accounts	7,582	7,240	342	7,582	7,240	342
Net Taxable Sales	90,397,945	92,553,089	(2.3) %	1,006,548,800	1,074,698,596	(6.3) %
Net Sales Tax	2,903,889	2,968,713	(2.2) %	32,489,517	34,453,924	(5.7) %
Delinquent Sales Tax	31,877	15,692	-	251,236	242,641	-
Use Tax	358,407	560,061	(36.0) %	4,650,976	6,174,990	(24.7) %
Delinquent Use Tax	8,112	4,846	-	471,059	338,967	-
Other Revenue*	3,874	3,019	-	110,579	59,047	-
Total Revenue	3,306,159	3,552,331	(6.9) %	37,973,367	41,269,569	(8.0) %

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

2009

ACCOUNT GROUPS

	November 2009	November 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>01000 Apparel</u>						
Active Accounts	92	90	2	92	90	2
Net Taxable Sales	1,889,263	1,892,498	(0.2) %	20,531,320	21,521,677	(4.6) %
Net Sales Tax	58,603	60,779	(3.6) %	656,800	686,018	(4.3) %
Delinquent Sales Tax	1,447	0	-	8,199	4,601	-
Use Tax	113	150	(24.7) %	4,324	1,860	132.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	135	1,148	-	1,615	2,949	-
Total Revenue	60,298	62,077	(2.9) %	670,938	695,428	(3.5) %
% of Total Revenue	1.8 %	1.7 %	0.1 %	1.8 %	1.7 %	0.1 %

02000 Automotive

Active Accounts	308	296	12	308	296	12
Net Taxable Sales	6,164,167	6,701,224	(8.0) %	78,799,488	86,328,399	(8.7) %
Net Sales Tax	196,159	215,440	(8.9) %	2,530,414	2,759,836	(8.3) %
Delinquent Sales Tax	4,386	0	-	24,657	15,031	-
Use Tax	1,039	1,622	(35.9) %	14,987	19,036	(21.3) %
Delinquent Use Tax	0	1,843	-	0	1,843	-
Other Revenue	2,034	641	-	17,371	4,793	-
Total Revenue	203,618	219,546	(7.3) %	2,587,429	2,800,539	(7.6) %
% of Total Revenue	6.2 %	6.2 %	0.0 %	6.8 %	6.8 %	0.0 %

03000 Food

Active Accounts	370	376	(6)	370	376	(6)
Net Taxable Sales	28,254,487	30,034,010	(5.9) %	327,703,940	338,441,480	(3.2) %
Net Sales Tax	909,948	962,779	(5.5) %	10,583,858	10,864,724	(2.6) %
Delinquent Sales Tax	10,612	4,574	-	96,492	77,812	-
Use Tax	8,646	7,046	22.7 %	89,697	94,655	(5.2) %
Delinquent Use Tax	0	0	-	0	11,184	-
Other Revenue	166	0	-	29,147	4,523	-
Total Revenue	929,372	974,399	(4.6) %	10,799,194	11,052,898	(2.3) %
% of Total Revenue	28.1 %	27.4 %	0.7 %	28.4 %	26.8 %	1.6 %

SALES AND USE TAX

November

2009

ACCOUNT GROUPS

	November 2009	November 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	217	203	14	217	203	14
Net Taxable Sales	4,179,190	3,887,603	7.5 %	37,214,163	39,522,837	(5.8) %
Net Sales Tax	139,658	119,984	16.4 %	1,202,854	1,263,622	(4.8) %
Delinquent Sales Tax	0	653	-	6,097	4,519	-
Use Tax	1,219	2,619	(53.5) %	27,561	15,786	74.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	143	-	1,776	1,953	-
Total Revenue	140,877	123,399	14.2 %	1,238,288	1,285,880	(3.7) %
% of Total Revenue	4.3 %	3.5 %	0.8 %	3.3 %	3.1 %	0.2 %
<u>05000 General</u>						
Active Accounts	475	442	33	475	442	33
Net Taxable Sales	21,229,299	22,053,588	(3.7) %	203,547,876	213,225,749	(4.5) %
Net Sales Tax	686,572	713,765	(3.8) %	6,616,500	6,892,857	(4.0) %
Delinquent Sales Tax	0	1,791	-	24,788	40,868	-
Use Tax	3,494	2,850	22.6 %	33,124	46,147	(28.2) %
Delinquent Use Tax	0	1,596	-	0	1,596	-
Other Revenue	0	0	-	17,136	6,794	-
Total Revenue	690,066	720,002	(4.2) %	6,691,548	6,988,262	(4.2) %
% of Total Revenue	20.9 %	20.3 %	0.6 %	17.6 %	16.9 %	0.7 %
<u>06000 Lodging</u>						
Active Accounts	19	18	1	19	18	1
Net Taxable Sales	1,015,117	862,448	17.7 %	12,906,736	16,565,213	(22.1) %
Net Sales Tax	33,065	27,816	18.9 %	420,865	532,891	(21.0) %
Delinquent Sales Tax	0	0	-	0	3,332	-
Use Tax	154	207	(25.6) %	924	2,304	(59.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	601	1,048	-
Total Revenue	33,219	28,023	18.5 %	422,390	539,575	(21.7) %
% of Total Revenue	1.0 %	0.8 %	0.2 %	1.1 %	1.3 %	(0.2) %

SALES AND USE TAX

November

2009

ACCOUNT GROUPS

	November 2009	November 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	2,034	1,972	62	2,034	1,972	62
Net Taxable Sales	5,301,624	5,565,475	(4.7) %	71,265,903	79,098,515	(9.9) %
Net Sales Tax	172,222	180,174	(4.4) %	2,313,885	2,557,396	(9.5) %
Delinquent Sales Tax	561	0	-	8,448	10,613	-
Use Tax	12,413	151,551	(91.8) %	628,409	1,210,841	(48.1) %
Delinquent Use Tax	0	0	-	0	2,361	-
Other Revenue	104	232	-	2,348	6,541	-
Total Revenue	185,300	331,957	(44.2) %	2,953,090	3,787,752	(22.0) %
% of Total Revenue	5.6 %	9.3 %	(3.7) %	7.8 %	9.2 %	(1.4) %
<u>08000 Professional</u>						
Active Accounts	1,813	1,690	123	1,813	1,690	123
Net Taxable Sales	1,320,112	1,163,371	13.5 %	15,529,103	15,241,149	1.9 %
Net Sales Tax	41,311	37,015	11.6 %	486,642	472,169	3.1 %
Delinquent Sales Tax	1,174	0	-	7,504	12,711	-
Use Tax	29,240	16,899	73.0 %	418,286	252,066	65.9 %
Delinquent Use Tax	592	1,407	-	76,117	14,252	-
Other Revenue	67	0	-	7,930	5,123	-
Total Revenue	72,384	55,321	30.8 %	996,479	756,321	31.8 %
% of Total Revenue	2.2 %	1.6 %	0.6 %	2.6 %	1.8 %	0.8 %
<u>09000 Public Utility</u>						
Active Accounts	256	254	2	256	254	2
Net Taxable Sales	10,560,366	9,911,628	6.5 %	114,948,724	119,321,642	(3.7) %
Net Sales Tax	345,031	322,183	7.1 %	3,735,142	3,872,854	(3.6) %
Delinquent Sales Tax	0	646	-	17,047	14,206	-
Use Tax	6,068	4,294	41.3 %	99,777	86,454	15.4 %
Delinquent Use Tax	0	0	-	1,901	0	-
Other Revenue	20	78	-	4,805	5,014	-
Total Revenue	351,119	327,201	7.3 %	3,858,672	3,978,528	(3.0) %
% of Total Revenue	10.6 %	9.2 %	1.4 %	10.2 %	9.6 %	0.6 %

SALES AND USE TAX

November

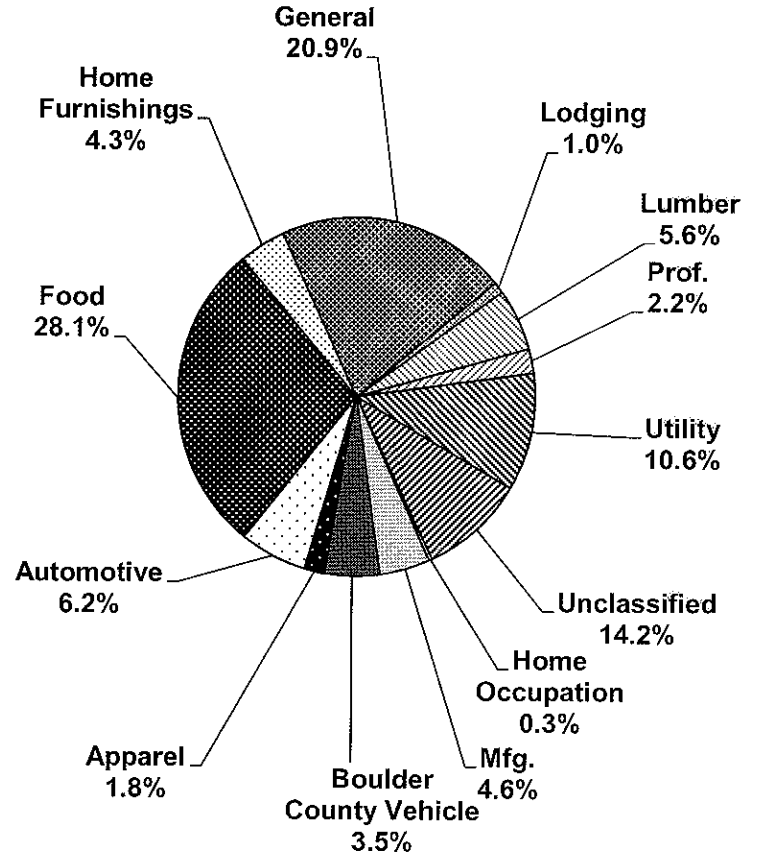
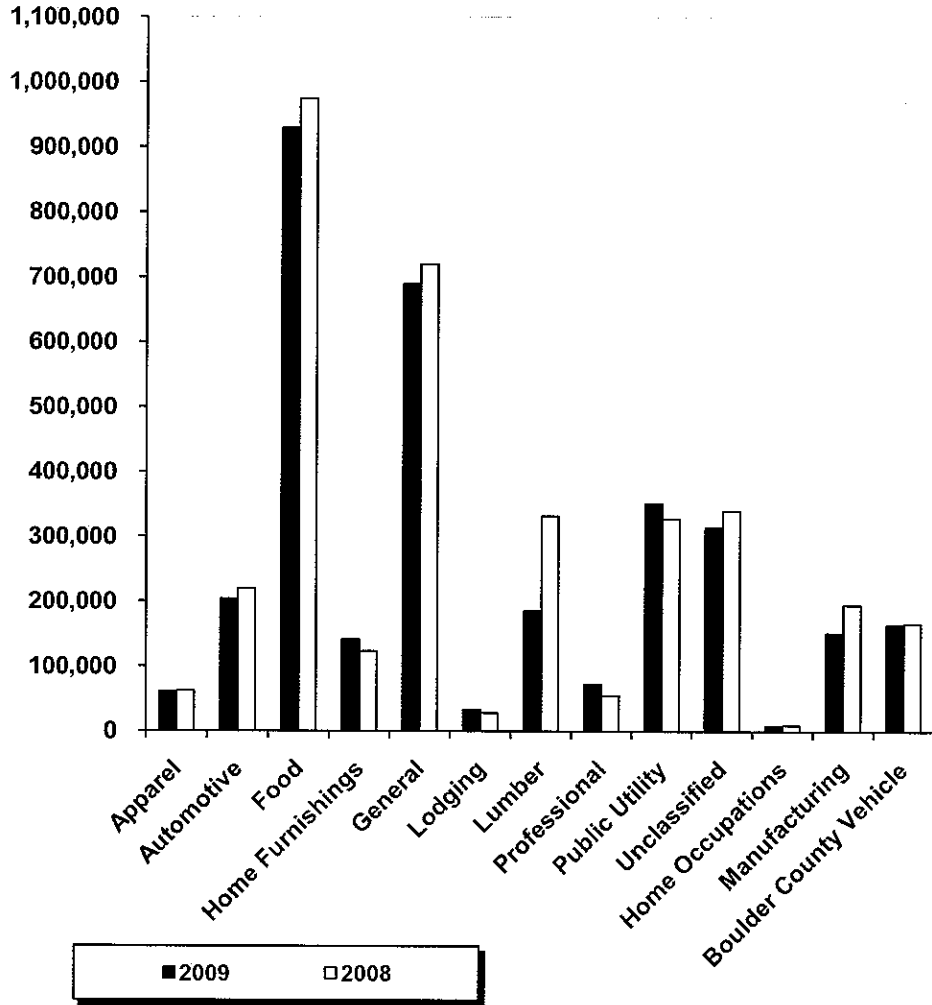
2009

ACCOUNT GROUPS

	November 2009	November 2008	INC (DEC)	YTD 2009	YTD 2008	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	1,654	1,569	85	1,654	1,569	85
Net Taxable Sales	8,610,703	8,697,520	(1.0) %	101,532,572	121,581,367	(16.5) %
Net Sales Tax	261,510	272,802	(4.1) %	3,223,843	3,819,587	(15.6) %
Delinquent Sales Tax	13,697	6,701	-	51,837	48,517	-
Use Tax	36,783	59,781	(38.5) %	455,534	371,662	22.6 %
Delinquent Use Tax	1,566	0	-	16,805	0	-
Other Revenue	1,190	777	-	10,936	9,966	-
Total Revenue	314,746	340,061	(7.4) %	3,758,955	4,249,732	(11.5) %
% of Total Revenue	9.5 %	9.6 %	(0.1) %	9.9 %	10.3 %	(0.4) %
<u>11200 Home Occupations</u>						
Active Accounts	106	97	9	106	97	9
Net Taxable Sales	283,434	300,025	(5.5) %	3,860,126	4,210,036	(8.3) %
Net Sales Tax	9,031	8,224	9.8 %	120,808	131,389	(8.1) %
Delinquent Sales Tax	0	1,327	-	1,250	2,675	-
Use Tax	0	2	(100.0) %	9	152	(94.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	451	239	-
Total Revenue	9,031	9,553	(5.5) %	122,518	134,455	(8.9) %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %
<u>12000 Manufacturing</u>						
Active Accounts	237	232	5	237	232	5
Net Taxable Sales	1,590,183	1,483,699	7.2 %	18,708,849	19,640,532	(4.7) %
Net Sales Tax	50,779	47,752	6.3 %	597,906	600,581	(0.4) %
Delinquent Sales Tax	0	0	-	4,917	7,756	-
Use Tax	94,381	146,840	(35.7) %	1,005,253	1,819,741	(44.8) %
Delinquent Use Tax	5,954	0	-	376,236	307,731	-
Other Revenue	158	0	-	16,463	10,104	-
Total Revenue	151,272	194,592	(22.3) %	2,000,775	2,745,913	(27.1) %
% of Total Revenue	4.6 %	5.5 %	(0.9) %	5.3 %	6.7 %	(1.4) %
<u>00000 Boulder County Vehicle</u>						
Use Tax	164,857	166,200	(0.8) %	1,873,091	2,254,286	(16.9) %
% of Total Revenue	5.0 %	4.7 %	0.3 %	4.9 %	5.5 %	(0.6) %

Net Sales & Use Tax by Industry Type

For The Month Of
November
2009



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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November
2009

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		November 2009	November 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
Apparel 01000	92	Net Taxable Sales	1,889,263	1,892,498	(0.2) %	20,531,320 #	21,521,677	(4.6) %
		Total Revenue	60,298	62,077	(2.9) %	670,938 #	695,428	(3.5) %
Automotive 02000	308	Net Taxable Sales	6,164,167	6,701,224	(8.0) %	78,799,488 #	86,328,399	(8.7) %
		Total Revenue	203,618	219,546	(7.3) %	2,587,429 #	2,800,539	(7.6) %
Food 03000	370	Net Taxable Sales	28,254,487	30,034,010	(5.9) %	327,703,940 #	338,441,480	(3.2) %
		Total Revenue	929,372	974,399	(4.6) %	10,799,194 #	11,052,898	(2.3) %
Home Furnishings 04000	217	Net Taxable Sales	4,179,190	3,887,603	7.5 %	37,214,163 #	39,522,837	(5.8) %
		Total Revenue	140,877	123,399	14.2 %	1,238,288 #	1,285,880	(3.7) %
General 05000	475	Net Taxable Sales	21,229,299	22,053,588	(3.7) %	203,547,876 #	213,225,749	(4.5) %
		Total Revenue	690,066	720,002	(4.2) %	6,691,548 #	6,988,262	(4.2) %
Lodging 06000	19	Net Taxable Sales	1,015,117	862,448	17.7 %	12,906,736 #	16,565,213	(22.1) %
		Total Revenue	33,219	28,023	18.5 %	422,390 #	539,575	(21.7) %
Lumber 07000	2,034	Net Taxable Sales	5,301,624	5,565,475	(4.7) %	71,265,903 #	79,098,515	(9.9) %
		Total Revenue	185,300	331,957	(44.2) %	2,953,090 #	3,787,752	(22.0) %
Professional 08000	1,813	Net Taxable Sales	1,320,112	1,163,371	13.5 %	15,529,103 #	15,241,149	1.9 %
		Total Revenue	72,384	55,321	30.8 %	996,479 #	756,321	31.8 %
Public Utility 09000	256	Net Taxable Sales	10,560,366	9,911,628	6.5 %	114,948,724 #	119,321,642	(3.7) %
		Total Revenue	351,119	327,201	7.3 %	3,858,672 #	3,978,528	(3.0) %
Unclassified 10000	1,654	Net Taxable Sales	8,610,703	8,697,520	(1.0) %	101,532,572 #	121,581,367	(16.5) %
		Total Revenue	314,746	340,061	(7.4) %	3,758,955 #	4,249,732	(11.5) %
Home Occupations 11200	106	Net Taxable Sales	283,434	300,025	(5.5) %	3,860,126 #	4,210,036	(8.3) %
		Total Revenue	9,031	9,553	(5.5) %	122,518 #	134,455	(8.9) %
Manufacturing 12000	237	Net Taxable Sales	1,590,183	1,483,699	7.2 %	18,708,849 #	19,640,532	(4.7) %
		Total Revenue	151,272	194,592	(22.3) %	2,000,775 #	2,745,913	(27.1) %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0 #	0	0.0 %
		Total Revenue	164,857	166,200	(0.8) %	1,873,091 #	2,254,286	(16.9) %
GRAND TOTALS	7,582	Net Taxable Sales	90,397,945	92,553,089	(2.3) %	1,006,548,800	1,074,698,596	(6.3) %
		Total Revenue	3,306,159	3,552,331	(6.9) %	37,973,367	41,269,569	(8.0) %

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

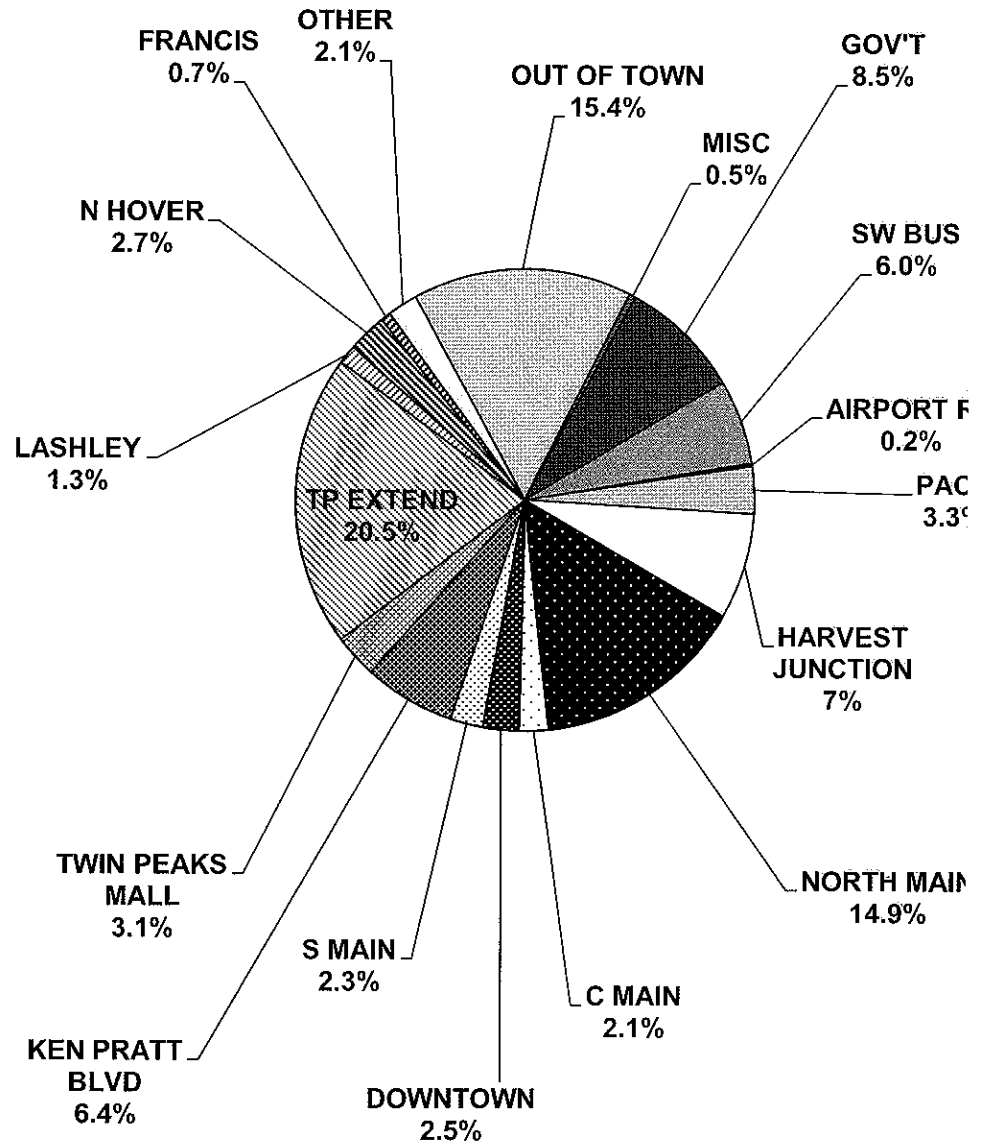
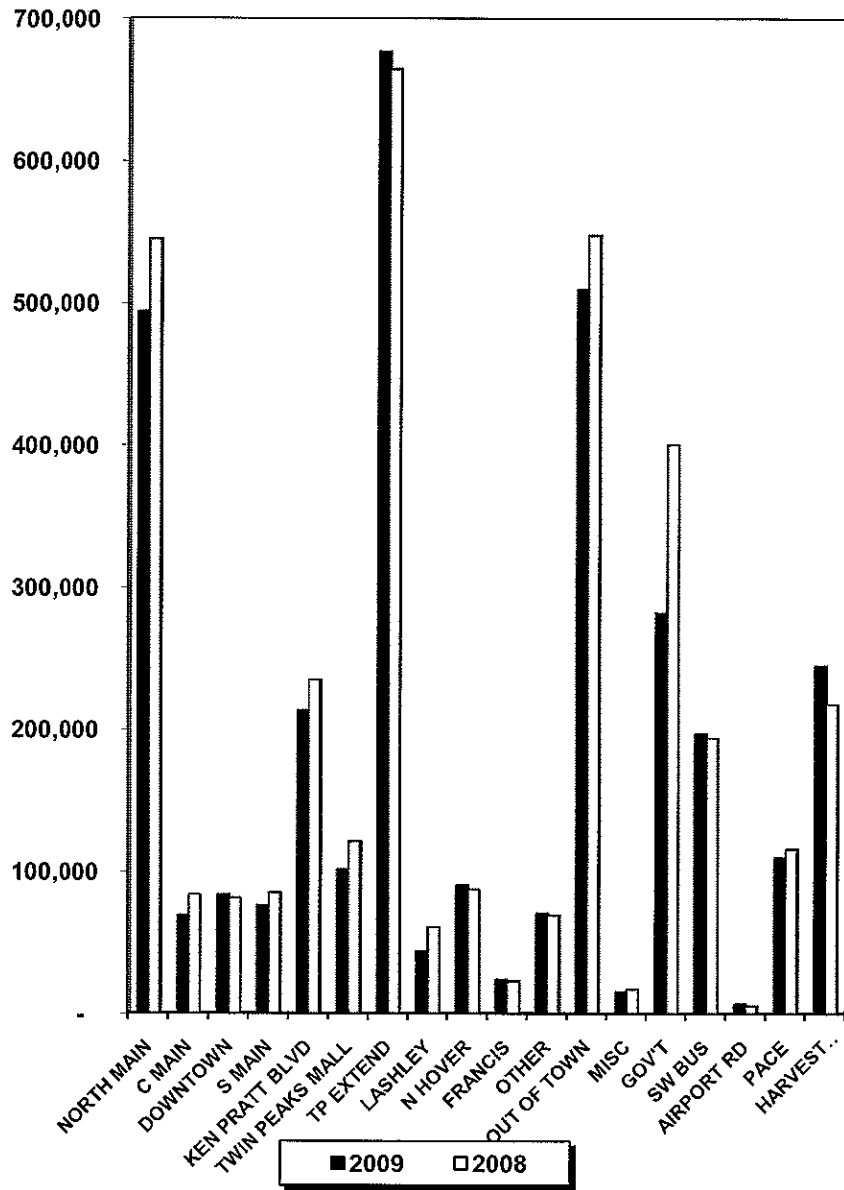
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November
2009

LOCATION		% OF AREA TO TOTAL	November 2009	November 2008	INCR/ (DECR)	YTD 2009	YTD 2008	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	16.7%	15,119,620	16,691,778	(9.4) %	172,577,529	174,568,289	(1.1) %
	Total Revenue	14.9%	494,235	544,924	(9.3) %	5,675,277	5,714,880	(0.7) %
CENTRAL MAIN	Net Taxable Sales	2.4%	2,134,528	2,546,837	(16.2) %	27,473,017	30,576,775	(10.2) %
	Total Revenue	2.1%	68,397	83,562	(18.1) %	895,364	985,182	(9.1) %
DOWNTOWN	Net Taxable Sales	2.7%	2,422,187	2,440,018	(0.7) %	29,853,245	32,072,016	(6.9) %
	Total Revenue	2.5%	83,676	81,256	3.0 %	991,692	1,056,681	(6.2) %
SOUTH MAIN	Net Taxable Sales	2.5%	2,266,105	2,615,801	(13.4) %	27,361,495	31,803,022	(14.0) %
	Total Revenue	2.3%	76,172	85,067	(10.5) %	897,912	1,037,850	(13.5) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.1%	6,449,693	6,907,363	(6.6) %	79,058,175	84,243,972	(6.2) %
	Total Revenue	6.4%	213,074	234,901	(9.3) %	2,611,629	2,761,822	(5.4) %
TWIN PEAKS MALL	Net Taxable Sales	3.3%	2,995,678	3,618,615	(17.2) %	32,273,632	39,767,951	(18.8) %
	Total Revenue	3.1%	101,485	120,902	(16.1) %	1,105,022	1,339,923	(17.5) %
TW PKS SQ EXTENDED	Net Taxable Sales	22.5%	20,308,849	20,278,915	0.1 %	208,094,627	221,520,240	(6.1) %
	Total Revenue	20.5%	677,135	664,553	1.9 %	7,003,553	7,261,239	(3.5) %
LASHLEY	Net Taxable Sales	1.3%	1,134,533	1,410,013	(19.5) %	16,063,618	17,383,893	(7.6) %
	Total Revenue	1.3%	43,497	60,452	(28.0) %	615,710	795,138	(22.6) %
NORTH HOVER	Net Taxable Sales	3.1%	2,831,387	2,798,315	1.2 %	29,274,816	30,275,672	(3.3) %
	Total Revenue	2.7%	90,013	87,230	3.2 %	968,793	984,878	(1.6) %
FRANCIS	Net Taxable Sales	0.8%	717,432	702,062	2.2 %	6,702,249	7,219,704	(7.2) %
	Total Revenue	0.7%	23,556	22,761	3.5 %	221,080	231,803	(4.6) %
ALL OTHERS	Net Taxable Sales	2.0%	1,795,704	1,726,628	4.0 %	21,823,047	26,997,783	(19.2) %
	Total Revenue	2.1%	70,578	68,840	2.5 %	875,872	1,054,203	(16.9) %
OUT OF TOWN	Net Taxable Sales	18.0%	16,256,146	15,772,577	3.1 %	187,130,580	206,629,073	(9.4) %
	Total Revenue	15.4%	509,606	547,569	(6.9) %	6,838,706	7,298,796	(6.3) %
MISCELLANEOUS	Net Taxable Sales	0.5%	450,901	363,921	23.9 %	4,023,691	6,054,104	(33.5) %
	Total Revenue	0.5%	15,256	17,071	(10.6) %	156,269	175,865	(11.1) %
CITY, BLDR CO	Net Taxable Sales	3.0%	2,734,044	2,715,802	0.7 %	33,103,834	32,407,091	2.1 %
	Total Revenue	8.5%	281,770	400,303	(29.6) %	3,481,764	4,444,071	(21.7) %
SW BUSINESS	Net Taxable Sales	2.1%	1,855,774	1,618,071	14.7 %	21,234,228	23,975,295	(11.4) %
	Total Revenue	6.0%	196,898	193,838	1.6 %	1,988,665	2,558,248	(22.3) %
AIRPORT ROAD	Net Taxable Sales	0.2%	171,482	151,354	13.3 %	2,586,384	2,459,058	5.2 %
	Total Revenue	0.2%	6,639	5,436	22.1 %	84,710	79,969	5.9 %
PACE	Net Taxable Sales	3.7%	3,343,434	3,547,286	(5.7) %	38,164,020	38,356,010	(0.5) %
	Total Revenue	3.3%	109,538	115,759	(5.4) %	1,249,935	1,255,658	(0.5) %
HARVEST JUNCTION	Net Taxable Sales	8.2%	7,410,448	6,647,733	11.5 %	69,750,613	68,388,647	2.0 %
	Total Revenue	7.4%	244,634	217,907	12.3 %	2,311,414	2,233,363	3.5 %
TOTALS	Net Taxable Sales	100.0%	90,397,945	92,553,089	(2.3) %	1,006,548,800	1,074,698,595	(6.3) %
	Total Revenue	100.0%	3,306,159	3,552,331	(6.9) %	37,973,367	41,269,569	(8.0) %

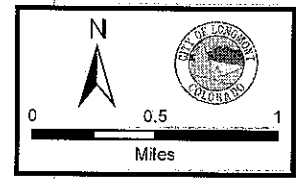
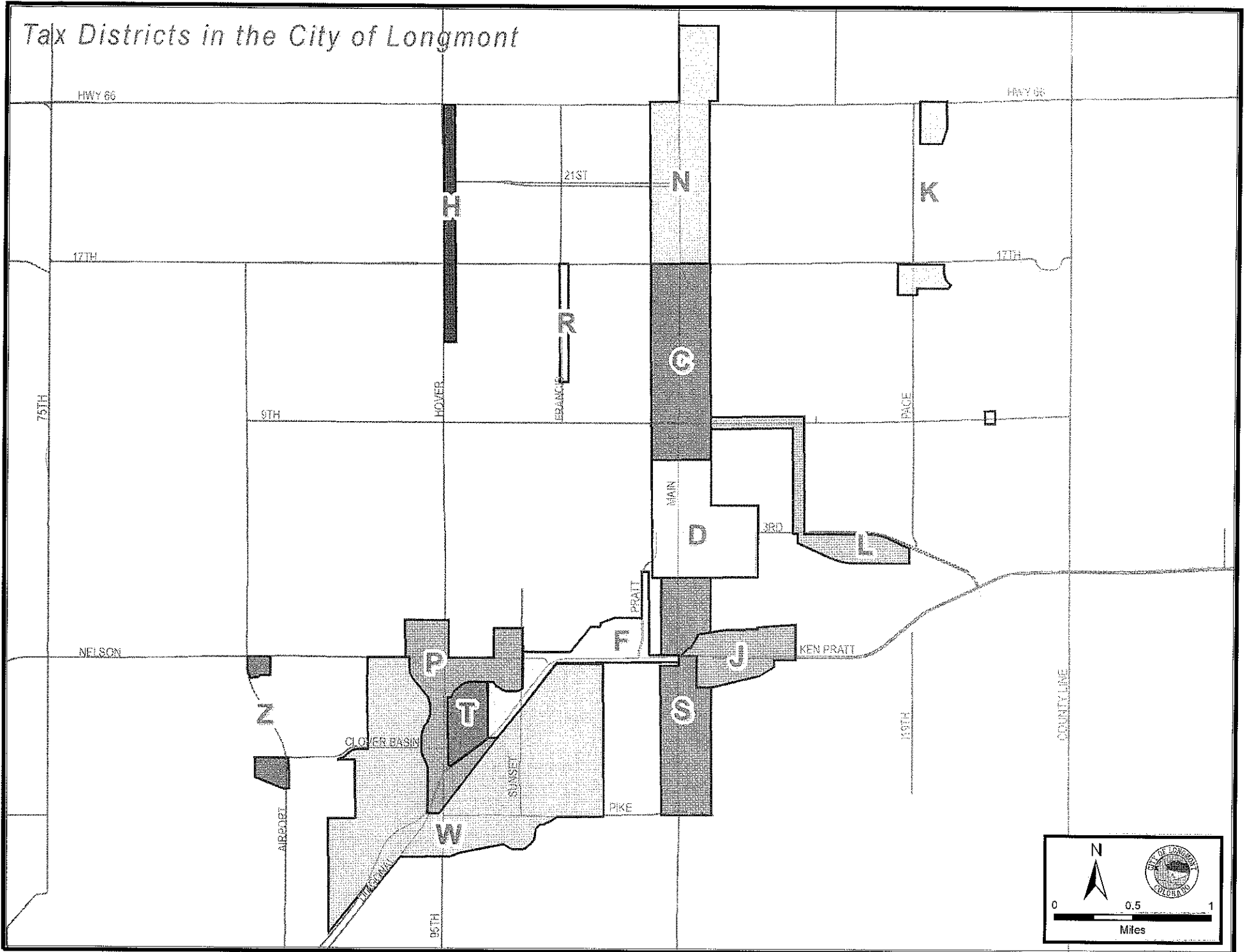
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
November
2009



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 PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

Tax Districts in the City of Longmont



LODGERS TAX
November
2009

	2009 MONTHLY	PERCENT CHANGE	2008 MONTHLY	2009 YTD	PERCENT CHANGE	2008 YTD
January	13,783	(28.6) %	19,308	13,783	(28.6) %	19,308
February	16,010	(27.3) %	22,025	29,793	(27.9) %	41,333
March	17,539	(22.1) %	22,520	47,332	(25.9) %	63,853
April	17,151	(33.7) %	25,853	64,482	(28.1) %	89,706
May	22,248	(27.6) %	30,714	86,731	(28.0) %	120,420
June	24,015	(20.4) %	30,182	110,745	(26.5) %	150,602
July	29,237	(18.2) %	35,735	139,983	(24.9) %	186,337
August	27,487	(25.2) %	36,747	167,469	(24.9) %	223,084
September	22,926	(17.6) %	27,828	190,395	(24.1) %	250,912
October	22,434	(19.2) %	27,751	212,830	(23.6) %	278,663
November	18,151	21.8 %	14,907	230,981	(21.3) %	293,570
December						
Total	\$ 230,981	(21.3) %	\$ 293,570			