

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

August 2010

SUMMARY

Total Taxes this Month:	\$	3,664,510
Compared to Last Year:		3,325,675
Percentage change:		10.2 %

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CITY OF LONGMONT

SALES AND USE TAX DIVISION

REVENUE ANALYSIS

TAXES COLLECTED

IN

August

2010

SALES AND USE TAX SUMMARY CITY OF LONGMONT

August 2010

Overview

Month of August : Total Sales and Use Tax for the month of August increased by 10.2% compared to last year. The Sales Tax component increased by 3.4% while the Use Tax component increased by 32.2%. It is important to note that as a result of an audit this month additional revenue in excess of \$100,000 was recorded. Adjusting for this anomaly would result in an overall increase of 6.8% for August.

Year to Date: Total Sales and Use Tax through August increased by 3.7% for 2010. The Sales Tax component increased by 1.7% and the Use tax component increased by 15.8%.

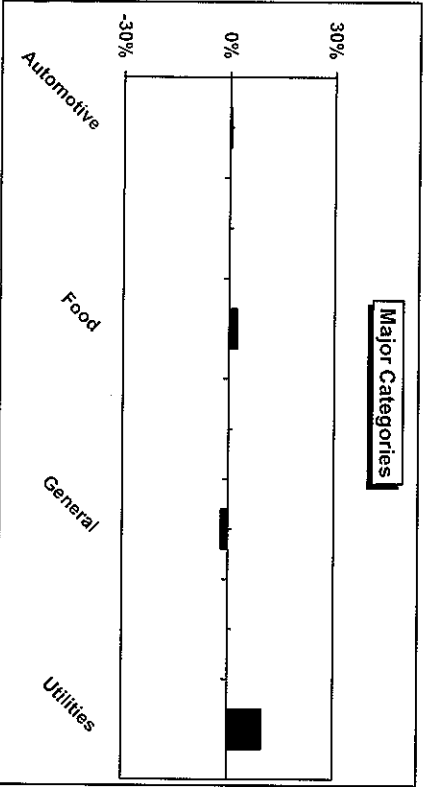
Important note in understanding year-to-year comparative basis within this report:

Pages 5 through 9 show changes from 2009 to 2010 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 2009-2010 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.

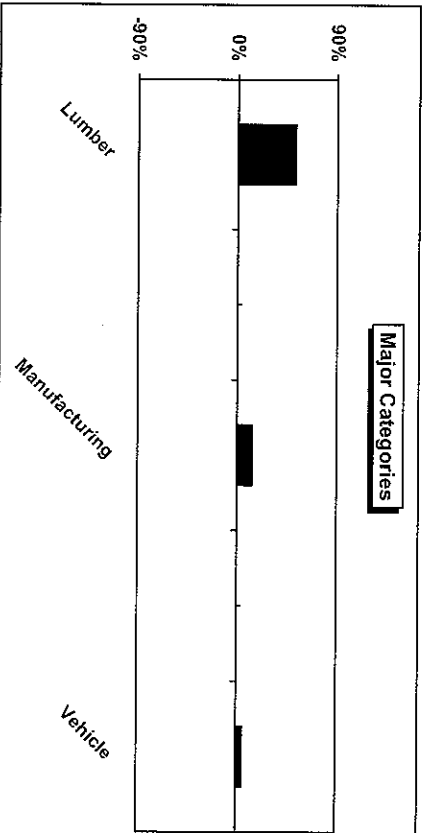
Sales Tax Activity

The *Automotive, Food, and Utilities* categories showed increases of 0.5%, 2.3%, and 9.8% respectively, while the General category showed a decrease of 2.0%.



Use Tax Activity

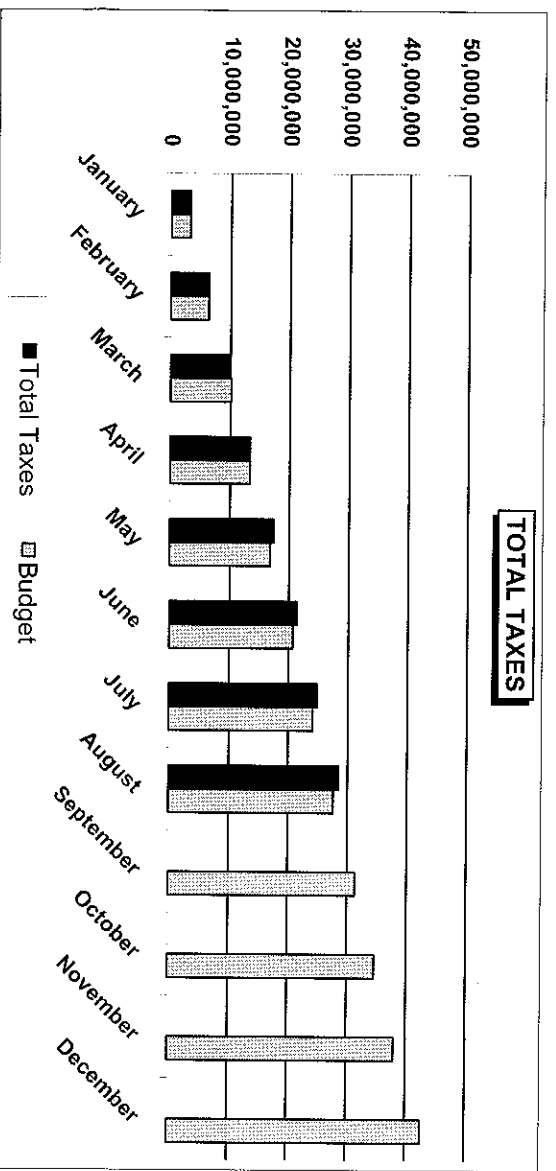
The *Lumber, Manufacturing and Vehicle* categories showed increases of 52.6%, 14.0% and 5.5%.



SALES & USE TAX - BUDGET TO ACTUAL

August 2010

	Sales & Use		Cumulative		Cumulative		Sales Tax		Use Tax		Total	
	2010	BUDGET	2010	BUDGET	% of Budget	2010	ACTUAL	2010	ACTUAL	2010	ACTUAL	
January	3,202,146	3,202,146	3,202,146	3,202,146	7.5	2,817,643	341,098	3,158,741				
February	3,149,506	6,351,652	6,351,652	6,351,652	14.9	2,718,863	437,462	3,156,325				
March	3,761,057	10,112,709	10,112,709	10,112,709	23.8	3,238,139	484,023	3,722,162				
April	3,292,470	13,405,179	13,405,179	13,405,179	31.5	2,867,191	476,993	3,344,183				
May	3,436,066	16,841,245	16,841,245	16,841,245	39.6	3,151,032	910,110	4,061,142				
June	3,851,859	20,693,103	20,693,103	20,693,103	48.7	3,442,708	480,815	3,923,523				
July	3,430,347	24,123,450	24,123,450	24,123,450	56.7	3,057,118	415,912	3,473,029				
August	3,458,659	27,582,109	27,582,109	27,582,109	64.9	3,157,511	506,999	3,664,510				
September	3,699,771	31,281,880	31,281,880	31,281,880	73.6	-	-	-				
October	3,374,675	34,656,554	34,656,554	34,656,554	81.5	-	-	-				
November	3,313,682	37,970,236	37,970,236	37,970,236	89.3	-	-	-				
December	4,552,632	42,522,868	42,522,868	42,522,868	100.0	-	-	-				
Total	\$ 42,522,868					\$ 24,450,205	4,053,411	28,503,616				



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

Revenue Growth Per Fund / Current Year to Previous Year August 2010

	2009 YTD			2010 YTD			Sales Tax			Use Tax			Total			% Change needed to reach budget
	Sales Tax	Use Tax	Total	Sales Tax	Use Tax	Total	2009 - 2010	2009 - 2010	2009 - 2010	2009 - 2010	2009 - 2010	2009 - 2010	2009 - 2010			
General Fund	14,567,043	94,016	14,661,059	14,931,422	175,008	15,106,430	2.5%	86.1%	3.0%				0.79%			
PIF Fund	-	2,118,130	2,118,130	-	2,300,357	2,300,357	n/a	8.6%	8.6%				-8.40%			
Other Funds	9,286,491	1,410,243	10,696,734	9,518,783	1,578,045	11,096,828	2.5%	11.9%	3.7%				-0.38%			
All Funds Total	23,853,534	3,622,390	27,475,923	24,450,205	4,053,411	28,503,616	2.5%	11.9%	3.7%				-0.38%			
				Budgeted Increase			0.42%	-5.62%	-0.38%							

General Fund
 For 2009, 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 2010 allocation of use tax to the General Fund Changed to 7.07%. This is intended to limit the impact that the volatile use tax could have on the General Fund. The result after eight months is that the General Fund share of revenue from sales and use tax is up by 3.0%. The increase necessary to reach the 2010 budget is 0.79%.

Public Improvement Fund
 For 2009 the City's financial policy allocated 95.75% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2010 the allocation changed to 92.93%. After eight months, the PIF is up by 8.6%, which is above the 8.4% 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 2010, 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 0.38% they will not meet budget; however they currently show an increase of 3.7%.

SALES AND USE TAX

August

2010

ACCOUNT GROUPS	August 2010	August 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
GRAND TOTALS						
Active Accounts	7,798	7,454	344	7,798	7,454	344
Net Taxable Sales	96,282,286	90,134,540	6.8 %	751,894,233	730,637,167	2.9 %
Net Sales Tax	2,981,663	2,883,829	3.4 %	23,989,841	23,583,889	1.7 %
Delinquent Sales Tax	136,736	48,806	-	374,332	181,227	-
Use Tax	504,367	381,544	32.2 %	4,019,158	3,471,731	15.8 %
Delinquent Use Tax	5,817	0	-	37,438	151,596	-
Other Revenue*	35,927	11,496	-	82,846	87,480	-
Total Revenue	3,664,510	3,325,675	10.2 %	28,503,615	27,475,923	3.7 %

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

August

2010

ACCOUNT GROUPS	August 2010	August 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
01000 Apparel						
Active Accounts	99	90	9	99	90	9
Net Taxable Sales	1,939,679	1,977,092	(1.9) %	14,037,070	14,506,002	(3.2) %
Net Sales Tax	61,748	62,833	(1.7) %	451,788	465,566	(3.0) %
Delinquent Sales Tax	1,302	1,388	-	4,114	5,005	-
Use Tax	86	96	(10.4) %	1,138	3,490	(67.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	123	193	-	738	1,313	-
Total Revenue	63,259	64,510	(1.9) %	457,778	475,374	(3.7) %
% of Total Revenue	1.7 %	2 %	(0.2) %	1.6 %	1.7 %	(0.1) %

02000 Automotive

Active Accounts	297	306	(9)	297	306	(9)
Net Taxable Sales	8,023,806	7,844,763	2.3 %	61,502,507	58,365,799	5.4 %
Net Sales Tax	259,784	253,486	2.5 %	1,885,750	1,876,956	0.5 %
Delinquent Sales Tax	1,742	739	-	26,792	14,423	-
Use Tax	1,415	735	92.5 %	10,981	10,945	0.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	2,119	8,973	-
Total Revenue	262,941	254,960	3.1 %	1,925,642	1,911,297	0.8 %
% of Total Revenue	7.2 %	8 %	(0.5) %	6.8 %	7.0 %	(0.2) %

03000 Food

Active Accounts	393	376	17	393	376	17
Net Taxable Sales	31,315,286	30,406,780	3.0 %	240,424,556	234,347,940	2.6 %
Net Sales Tax	1,011,794	965,033	4.8 %	7,743,121	7,565,710	2.3 %
Delinquent Sales Tax	8,158	26,144	-	92,378	71,499	-
Use Tax	19,297	6,505	196.6 %	109,038	63,508	71.7 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	3,034	-	16,615	24,411	-
Total Revenue	1,039,249	1,000,716	3.9 %	7,961,152	7,725,128	3.1 %
% of Total Revenue	28.4 %	30.1 %	(1.7) %	27.9 %	28.1 %	(0.2) %

SALES AND USE TAX

August

2010

ACCOUNT GROUPS

	August 2010	August 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
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04000 Home Furnishings

Active Accounts	227	209	18	227	209	18
Net Taxable Sales	2,932,394	3,089,802	(5.1) %	25,651,946	26,267,610	(2.3) %
Net Sales Tax	93,914	99,693	(5.8) %	825,539	843,547	(2.1) %
Delinquent Sales Tax	1,229	510	-	5,889	6,097	-
Use Tax	950	1,439	(34.0) %	8,367	21,794	(61.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	545	816	-	2,061	1,417	-
Total Revenue	96,638	102,458	(5.7) %	841,856	872,855	(3.6) %
% of Total Revenue	2.6 %	3.1 %	(0.5) %	3.0 %	3.2 %	(0.2) %

05000 General

Active Accounts	473	466	7	473	466	7
Net Taxable Sales	18,958,491	18,466,204	2.7 %	147,300,767	148,547,845	(0.8) %
Net Sales Tax	614,461	603,166	1.9 %	4,736,317	4,831,641	(2.0) %
Delinquent Sales Tax	4,748	0	-	70,461	20,871	-
Use Tax	39,795	2,782	1,330.5 %	75,366	23,303	223.4 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	5,231	4,002	-	13,153	16,053	-
Total Revenue	664,235	609,950	8.9 %	4,895,297	4,891,868	0.1 %
% of Total Revenue	18.1 %	18.3 %	(0.2) %	17.2 %	17.8 %	(0.6) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,479,977	1,475,372	0.3 %	9,959,398	9,385,920	6.1 %
Net Sales Tax	48,275	48,127	0.3 %	324,881	306,081	6.1 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	653	64	920.3 %	1,942	617	214.7 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	51	-	246	404	-
Total Revenue	48,928	48,242	1.4 %	327,069	307,102	6.5 %
% of Total Revenue	1.3 %	1.5 %	(0.2) %	1.1 %	1.1 %	0.0 %

SALES AND USE TAX

August

2010

ACCOUNT GROUPS	August 2010	August 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
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07000 Lumber

Active Accounts	2,148	2,012	136	2,148	2,012	136
Net Taxable Sales	8,496,131	5,922,823	43.4 %	54,130,249	52,817,024	2.5 %
Net Sales Tax	150,007	192,886	(22.2) %	1,626,994	1,714,251	(5.1) %
Delinquent Sales Tax	109,254	0	-	113,846	6,693	-
Use Tax	63,676	13,627	367.3 %	819,574	536,960	52.6 %
Delinquent Use Tax	4,993	0	-	4,993	0	-
Other Revenue	24,066	0	-	26,462	1,987	-
Total Revenue	351,996	206,513	70.4 %	2,591,869	2,259,891	14.7 %
% of Total Revenue	9.6 %	6.2 %	3.4 %	9.1 %	8.2 %	0.9 %

08000 Professional

Active Accounts	1,828	1,769	59	1,828	1,769	59
Net Taxable Sales	1,514,546	1,145,674	32.2 %	13,040,615	10,865,979	20.0 %
Net Sales Tax	44,245	36,853	20.1 %	399,177	338,384	18.0 %
Delinquent Sales Tax	4,455	0	-	18,444	5,734	-
Use Tax	26,425	22,503	17.4 %	244,139	332,494	(26.6) %
Delinquent Use Tax	824	0	-	11,051	74,959	-
Other Revenue	903	244	-	3,223	6,936	-
Total Revenue	76,852	59,600	28.9 %	676,034	758,507	(10.9) %
% of Total Revenue	2.1 %	1.8 %	0.3 %	2.4 %	2.8 %	(0.4) %

09000 Public Utility

Active Accounts	277	251	26	277	251	26
Net Taxable Sales	10,382,044	9,250,894	12.2 %	92,368,797	84,514,105	9.3 %
Net Sales Tax	335,654	299,914	11.9 %	3,011,441	2,741,441	9.8 %
Delinquent Sales Tax	3,456	2,270	-	3,456	17,047	-
Use Tax	6,484	4,034	60.7 %	140,648	78,886	78.3 %
Delinquent Use Tax	0	0	-	0	1,901	-
Other Revenue	3,442	2,630	-	3,562	4,435	-
Total Revenue	349,036	308,848	13.0 %	3,159,107	2,843,710	11.1 %
% of Total Revenue	9.5 %	9.3 %	0.2 %	11.1 %	10.3 %	0.8 %

SALES AND USE TAX

August

2010

ACCOUNT GROUPS

August 2010	August 2009	INC (DEC)	YTD 2010	YTD 2009	INC (DEC)
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10000 Unclassified

Active Accounts	1,714	1,618	96	1,714	1,618	96
Net Taxable Sales	9,087,588	7,970,949	14.0 %	77,834,409	73,170,449	6.4 %
Net Sales Tax	292,060	241,260	21.1 %	2,485,551	2,332,147	6.6 %
Delinquent Sales Tax	2,392	17,755	-	35,750	28,740	-
Use Tax	31,907	33,469	(4.7) %	387,394	354,822	9.2 %
Delinquent Use Tax	0	0	-	2,152	15,239	-
Other Revenue	1,360	332	-	8,808	5,473	-
Total Revenue	327,719	292,816	11.9 %	2,919,655	2,736,421	6.7 %
% of Total Revenue	8.9 %	8.8 %	0.1 %	10.2 %	10.0 %	0.2 %

11200 Home Occupations

Active Accounts	102	99	3	102	99	3
Net Taxable Sales	281,165	390,632	(28.0) %	2,716,312	2,882,707	(5.8) %
Net Sales Tax	8,994	12,484	(28.0) %	80,522	89,590	(10.1) %
Delinquent Sales Tax	0	0	-	3,202	1,250	-
Use Tax	0	0	0.0 %	22	3	633.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	182	194	-	2,298	432	-
Total Revenue	9,176	12,678	(27.6) %	86,044	91,275	(5.7) %
% of Total Revenue	0.3 %	0.4 %	(0.1) %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

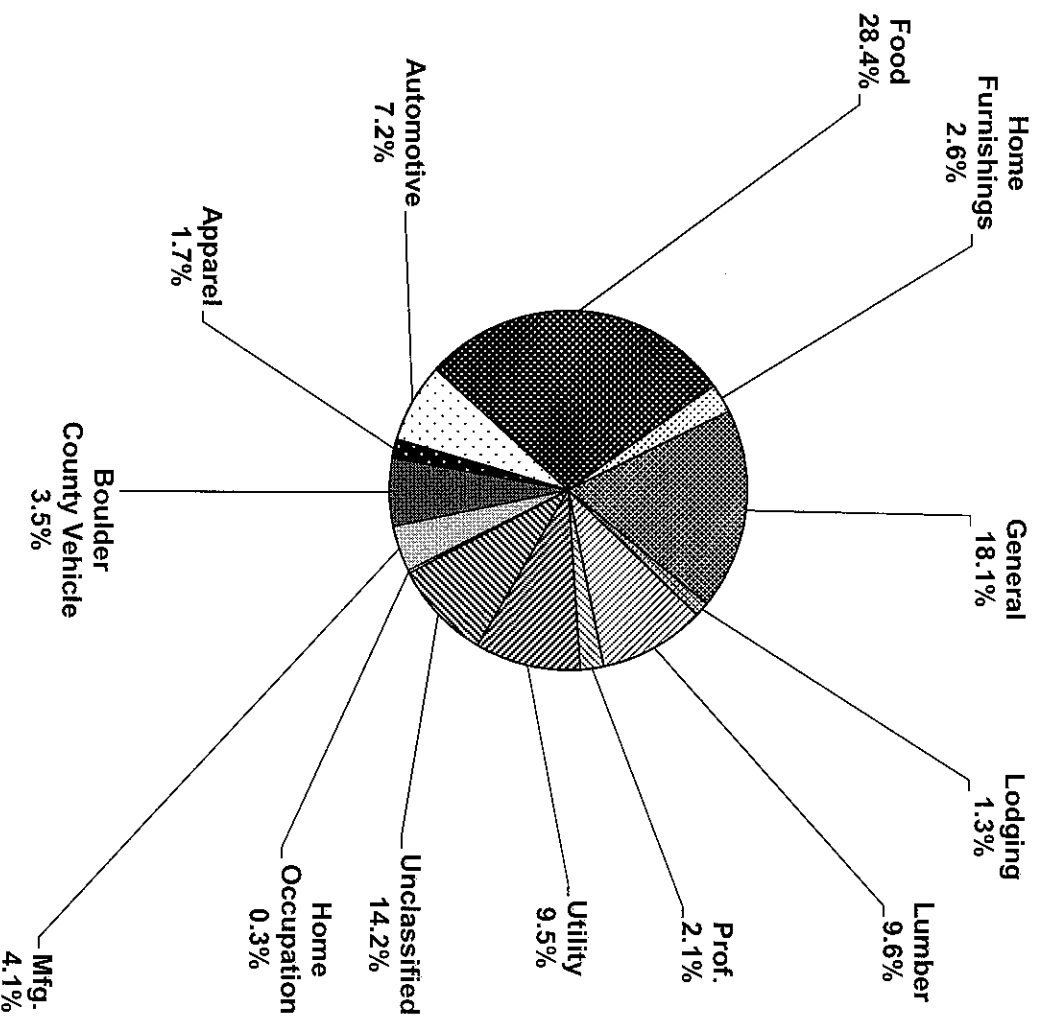
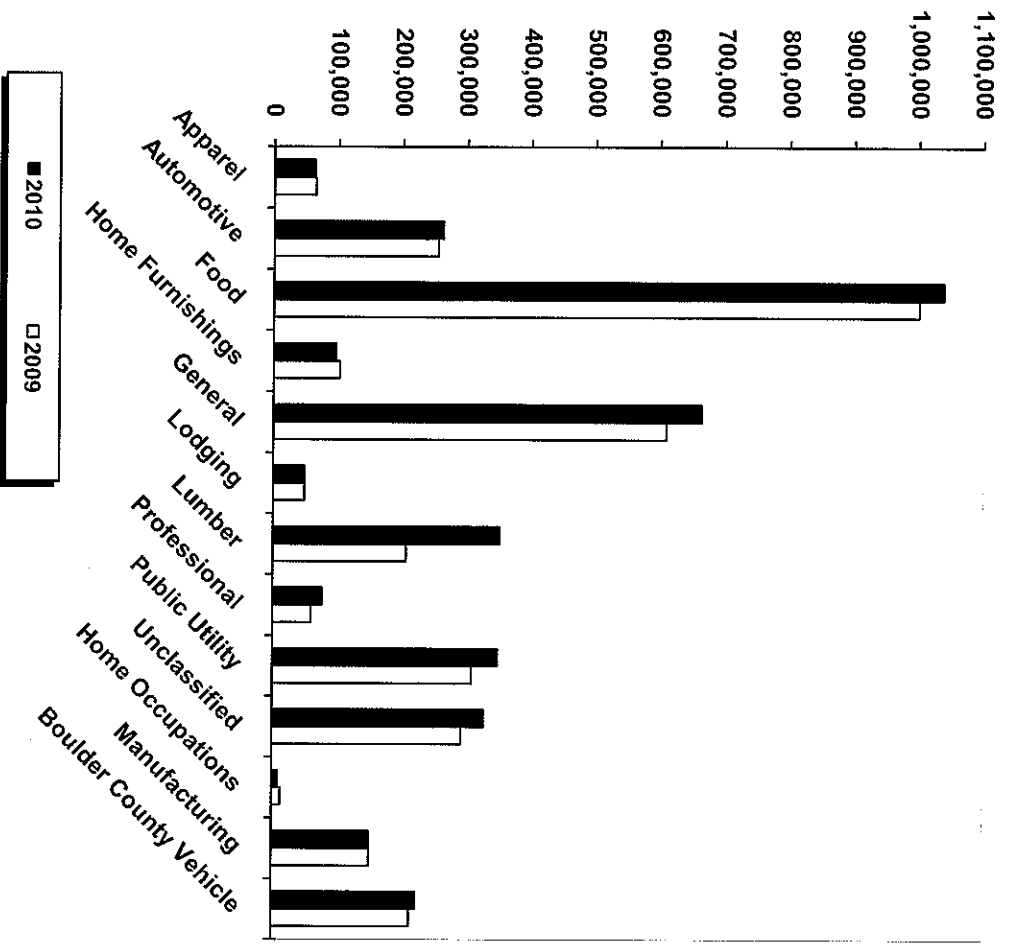
Active Accounts	220	238	(18)	220	238	(18)
Net Taxable Sales	1,871,179	2,193,555	(14.7) %	12,927,607	14,965,787	(13.6) %
Net Sales Tax	60,727	68,094	(10.8) %	418,760	478,575	(12.5) %
Delinquent Sales Tax	0	0	-	0	3,868	-
Use Tax	90,738	82,663	9.8 %	845,741	741,984	14.0 %
Delinquent Use Tax	0	0	-	19,242	59,497	-
Other Revenue	75	0	-	3,561	15,646	-
Total Revenue	151,540	150,757	0.5 %	1,287,304	1,299,570	(0.9) %
% of Total Revenue	4.1 %	4.5 %	(0.4) %	4.5 %	4.7 %	(0.2) %

00000 Boulder County Vehicle

Use Tax	222,941	213,627	4.4 %	1,374,808	1,302,925	5.5 %
% of Total Revenue	6.1 %	6.4 %	(0.3) %	4.8 %	4.7 %	0.1 %

Net Sales & Use Tax by Industry Type

For The Month Of
August
2010



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS	August 2010		INCR/ (DECR)	August 2009		YTD 2010	YTD 2009	INCR/ (DECR)
		Net Taxable Sales Total Revenue	INCR/ (DECR)		Net Taxable Sales Total Revenue	INCR/ (DECR)			
Apparel 01000	99	1,939,679 63,259	1,977,092 64,510	(1.9) % (1.9) %	14,037,070 457,778	14,506,002 475,374	(3.2) % (3.7) %		
Automotive 02000	297	8,023,806 262,941	7,844,763 254,960	2.3 % 3.1 %	61,502,507 1,925,642	58,365,799 1,911,297	5.4 % 0.8 %		
Food 03000	393	31,315,286 1,039,249	30,406,780 1,000,716	3.0 % 3.9 %	240,424,556 7,961,152	234,347,940 7,725,128	2.6 % 3.1 %		
Home Furnishings 04000	227	2,932,394 96,638	3,089,802 102,458	(5.1) % (5.7) %	25,651,946 841,856	26,267,610 872,855	(2.3) % (3.6) %		
General 05000	473	18,958,491 664,235	18,466,204 609,950	2.7 % 8.9 %	147,300,767 4,895,297	148,547,845 4,891,868	(0.8) % 0.1 %		
Lodging 06000	19	1,479,977 48,928	1,475,372 48,242	0.3 % 1.4 %	9,959,398 327,069	9,385,920 307,102	6.1 % 6.5 %		
Lumber 07000	2,148	8,496,131 351,996	5,922,823 206,513	43.4 % 70.4 %	54,130,249 2,591,869	52,817,024 2,259,891	2.5 % 14.7 %		
Professional 08000	1,828	1,514,546 76,852	1,145,674 59,600	32.2 % 28.9 %	13,040,615 676,034	10,865,979 756,507	20.0 % (10.9) %		
Public Utility 09000	277	10,382,044 349,036	9,250,894 308,848	12.2 % 13.0 %	92,368,797 3,159,107	84,514,105 2,843,710	9.3 % 11.1 %		
Unclassified 10000	1,714	9,087,588 327,719	7,970,949 292,816	14.0 % 11.9 %	77,834,409 2,919,655	73,170,449 2,736,421	6.4 % 6.7 %		
Home Occupations 11200	102	281,165 9,176	390,632 12,678	(28.0) % (27.6) %	2,716,312 86,044	2,882,707 91,275	(5.8) % (5.7) %		
Manufacturing 12000	220	1,871,179 151,540	2,193,555 150,757	(14.7) % 0.5 %	12,927,607 1,287,304	14,965,787 1,299,570	(13.6) % (0.9) %		
Boulder County Vehicle 00000	1	0 222,941	0 213,627	0.0 % 4.4 %	0 1,374,808	0 1,302,925	0.0 % 5.5 %		
GRAND TOTALS	7,798	96,282,286 3,664,510	90,134,540 3,325,675	6.8 % 10.2 %	751,894,233 28,503,615	730,637,167 27,475,923	2.9 % 3.7 %		

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

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

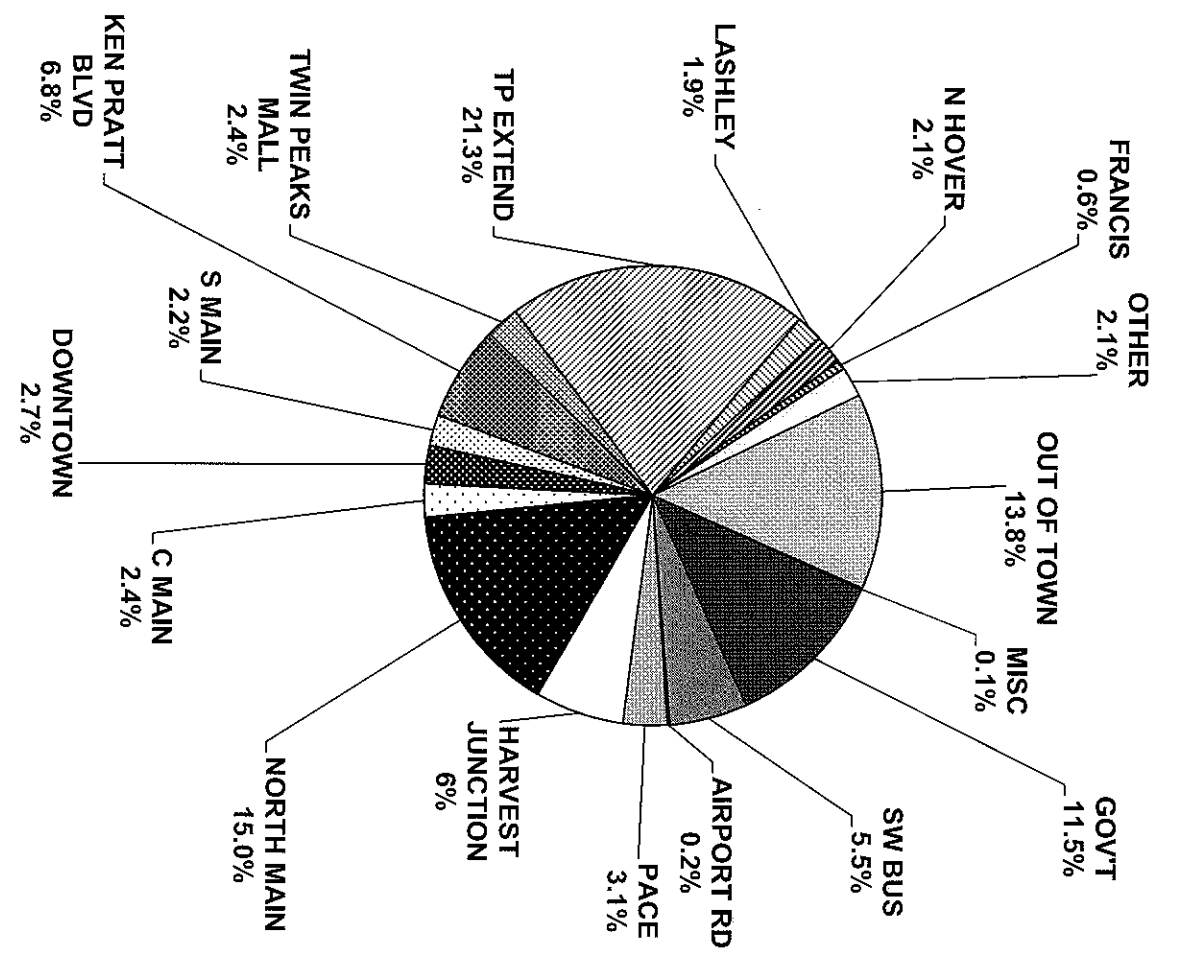
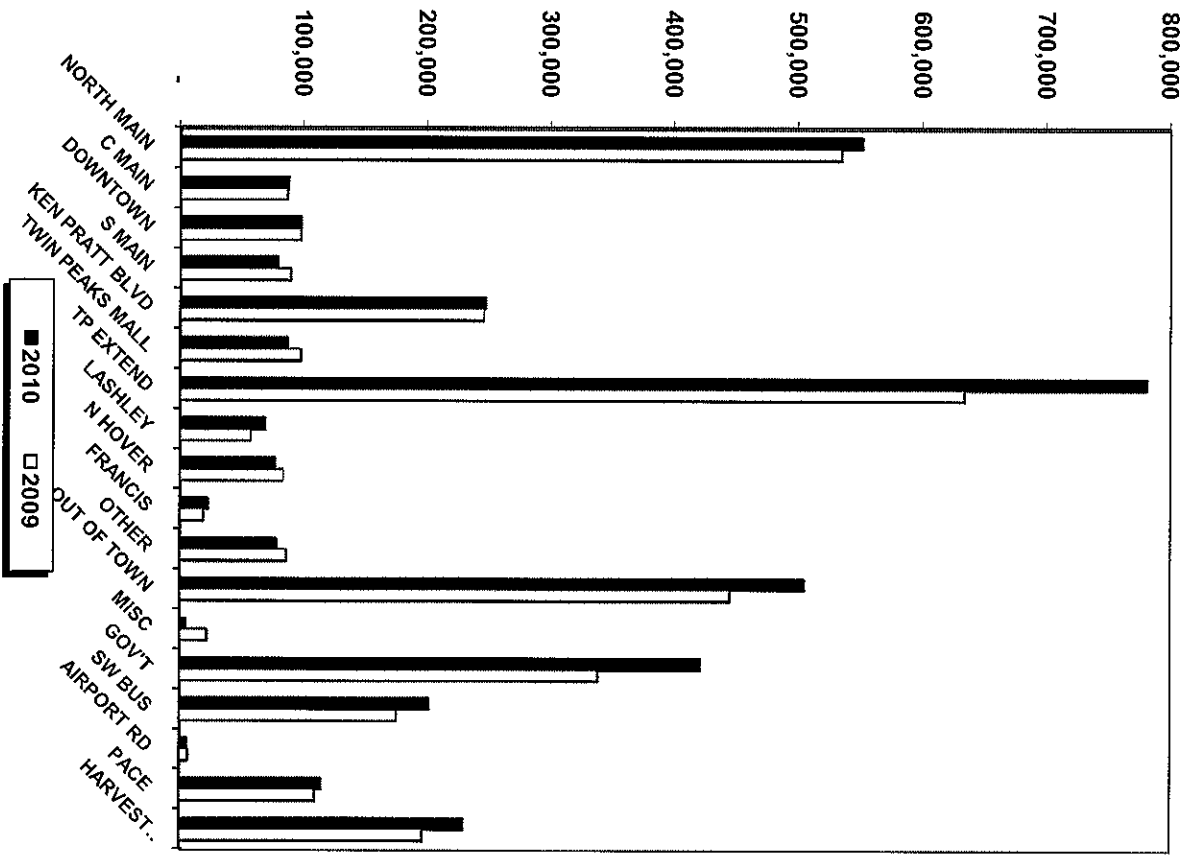
August
2010

LOCATION		% OF		August 2010	August 2009	INCR/ (DECR)	YTD 2010	YTD 2009	INCR/ (DECR)
		TOTAL	TOTAL						
NORTH MAIN	Net Taxable Sales	17.1%		16,439,738	16,312,440	0.8 %	120,945,330	126,621,922	(4.5) %
	Total Revenue	15.0%		551,352	534,387	3.2 %	3,995,538	4,168,216	(4.1) %
CENTRAL MAIN	Net Taxable Sales	2.8%		2,697,487	2,623,460	2.8 %	19,293,324	20,457,548	(5.7) %
	Total Revenue	2.4%		87,758	86,489	1.5 %	628,264	664,925	(5.5) %
DOWNTOWN	Net Taxable Sales	3.1%		2,988,233	2,979,708	0.3 %	22,423,510	21,895,844	2.4 %
	Total Revenue	2.7%		97,794	97,652	0.1 %	735,992	725,158	1.5 %
SOUTH MAIN	Net Taxable Sales	2.6%		2,476,926	2,729,845	(9.3) %	19,953,954	20,384,195	(2.1) %
	Total Revenue	2.2%		79,535	89,400	(11.0) %	641,290	666,454	(3.8) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.8%		7,538,851	7,514,139	0.3 %	57,409,631	57,482,982	(0.1) %
	Total Revenue	6.8%		247,493	246,100	0.6 %	1,904,313	1,896,706	0.4 %
TWIN PEAKS MALL	Net Taxable Sales	2.7%		2,560,641	2,904,045	(11.8) %	21,657,522	23,713,685	(8.7) %
	Total Revenue	2.4%		86,379	97,633	(11.5) %	721,421	815,005	(11.5) %
TW PKS SQ EXTENDED	Net Taxable Sales	22.9%		22,080,381	18,981,942	16.3 %	156,594,209	149,684,714	4.6 %
	Total Revenue	21.3%		781,661	634,009	23.3 %	5,309,787	5,058,250	5.0 %
LASHLEY	Net Taxable Sales	2.0%		1,891,905	1,539,588	22.9 %	15,712,394	12,075,622	30.1 %
	Total Revenue	1.9%		68,868	56,759	21.3 %	492,747	463,196	6.4 %
NORTH HOVER	Net Taxable Sales	2.5%		2,409,163	2,441,289	(1.3) %	20,964,864	19,994,070	4.9 %
	Total Revenue	2.1%		77,125	83,526	(7.7) %	714,711	666,175	7.3 %
FRANCIS	Net Taxable Sales	0.7%		697,064	586,872	18.8 %	5,185,253	4,664,604	11.2 %
	Total Revenue	0.6%		22,609	19,124	18.2 %	171,093	154,096	11.0 %
ALL OTHERS	Net Taxable Sales	2.1%		2,033,564	2,253,956	(9.8) %	15,535,798	16,163,021	(3.9) %
	Total Revenue	2.1%		78,129	85,940	(9.1) %	662,711	645,437	2.7 %
OUT OF TOWN	Net Taxable Sales	15.2%		14,601,473	12,905,186	13.1 %	142,593,154	136,916,857	4.1 %
	Total Revenue	13.8%		505,654	445,520	13.5 %	4,975,584	4,850,635	2.6 %
MISCELLANEOUS	Net Taxable Sales	0.1%		109,348	673,284	(83.8) %	1,654,404	2,283,441	(27.5) %
	Total Revenue	0.1%		5,054	22,044	(77.1) %	57,844	90,963	(36.4) %
CITY, BLDR CO	Net Taxable Sales	4.4%		4,222,430	3,618,857	16.7 %	27,166,811	24,252,433	12.0 %
	Total Revenue	11.5%		421,715	338,496	24.6 %	3,062,506	2,530,013	21.0 %
SW BUSINESS	Net Taxable Sales	3.1%		3,026,765	2,648,561	14.3 %	20,021,320	15,498,843	29.2 %
	Total Revenue	5.5%		202,280	175,655	15.2 %	1,634,623	1,488,064	9.8 %
AIRPORT ROAD	Net Taxable Sales	0.2%		184,089	208,573	(11.7) %	1,764,444	1,910,988	(7.7) %
	Total Revenue	0.2%		5,923	6,719	(11.8) %	58,927	63,409	(7.1) %
PACE	Net Taxable Sales	3.6%		3,490,651	3,347,763	4.3 %	28,872,523	27,032,822	6.8 %
	Total Revenue	3.1%		115,021	109,571	5.0 %	948,350	883,958	7.3 %
HARVEST JUNCTION	Net Taxable Sales	7.1%		6,833,577	5,865,032	16.5 %	54,145,788	49,603,576	9.2 %
	Total Revenue	6.3%		230,160	196,651	17.0 %	1,787,914	1,645,263	8.7 %
TOTALS	Net Taxable Sales	100.0%		96,282,286	90,134,540	6.8 %	751,894,233	730,637,167	2.9 %
	Total Revenue	100.0%		3,664,510	3,325,675	10.2 %	28,503,615	27,475,923	3.7 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

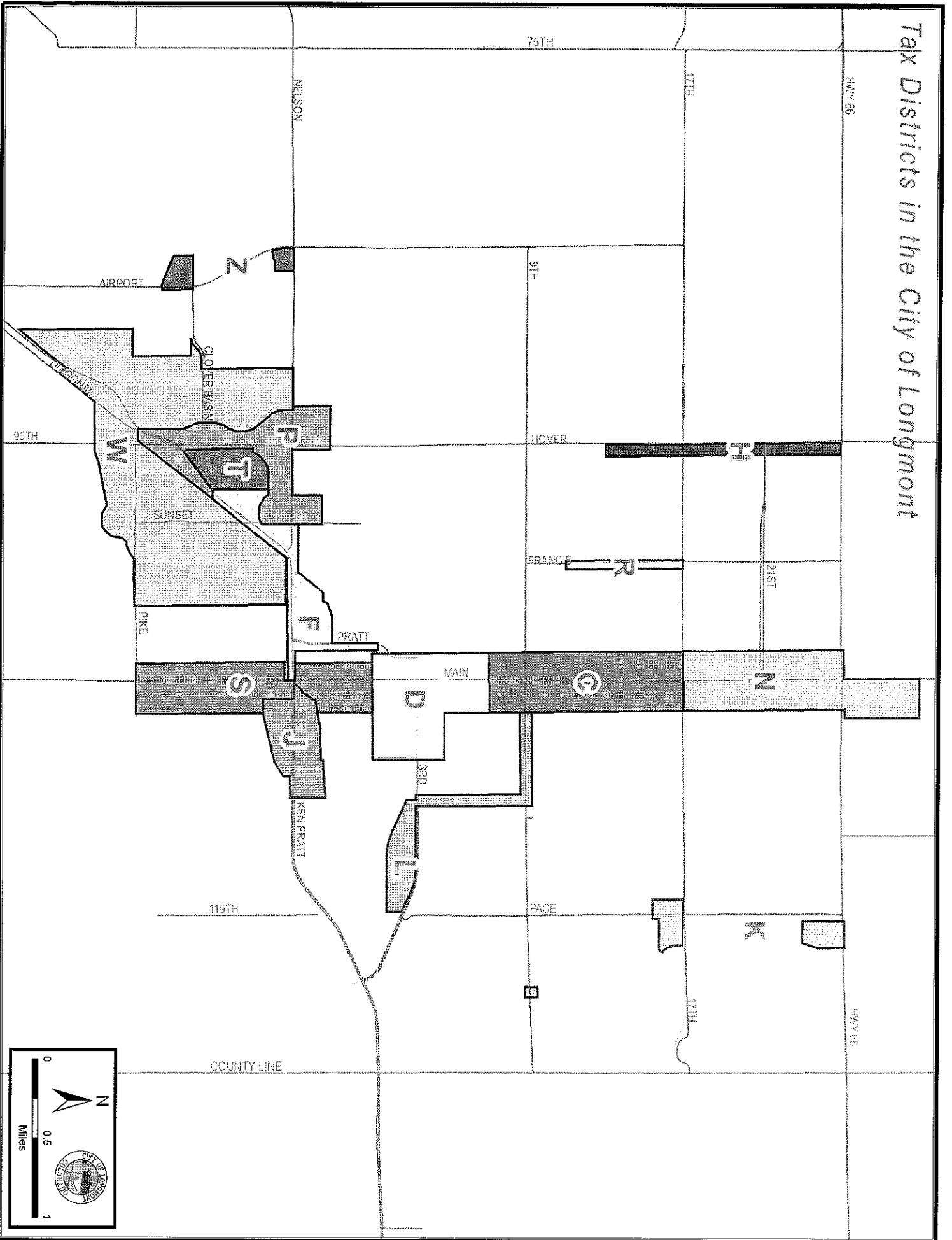
For The Month Of

August
2010



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 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



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Miles

CITY OF LONGMONT
COLOGNE, COLORADO

LODGERS TAX August 2010

	2010 MONTHLY	PERCENT CHANGE	2009 MONTHLY	2010 YTD	PERCENT CHANGE	2009 YTD
January	16,641	20.7 %	13,783	16,641	20.7 %	13,783
February	18,392	14.9 %	16,010	35,033	17.6 %	29,793
March	19,555	11.5 %	17,539	54,588	15.3 %	47,332
April	21,176	23.5 %	17,151	75,764	17.5 %	64,482
May	25,870	16.3 %	22,248	101,634	17.2 %	86,731
June	11,974	(50.1) %	24,015	113,607	2.6 %	110,745
July	43,506	48.8 %	29,237	157,113	12.2 %	139,983
August	27,998	1.9 %	27,487	185,111	10.5 %	167,469
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 185,111	10.5 %	\$ 167,469			