

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

October 2011

SUMMARY

Total Taxes this Month:	\$	3,672,906
Compared to Last Year:		3,474,145
Percentage change:		5.7 %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

October 2011

Overview

Month of October: Total Sales and Use Tax for the month of October increased by 5.7% compared to last year. The Sales Tax component increased by 5.4% and the Use Tax component increased by 26.0%.

Year to Date: Total Sales and Use Tax through October increased by 6.3% for 2011. The Sales Tax component increased by 5.0% and the Use tax component increased by 13.7%.

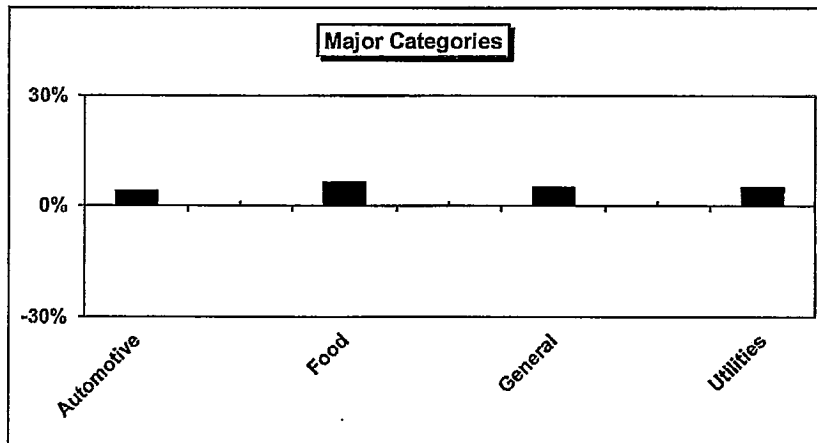
Important note in understanding year-to-year comparative basis within this report:

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.

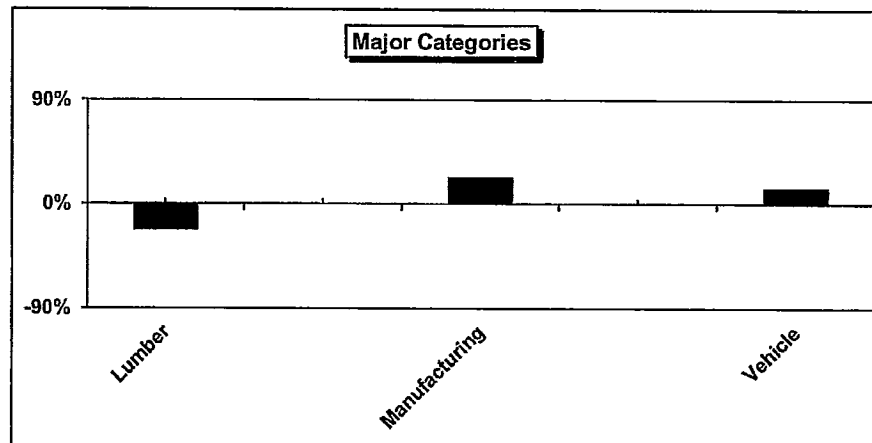
Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 4.0%, 6.3%, 5.1% and 5.1% respectively when compared to 2010 year to date.



Use Tax Activity

The *Manufacturing and Vehicle* categories showed increases of 22.5% and 13.4% while the Lumber category showed a decrease of 21.9% when compared to 2010 year to date.

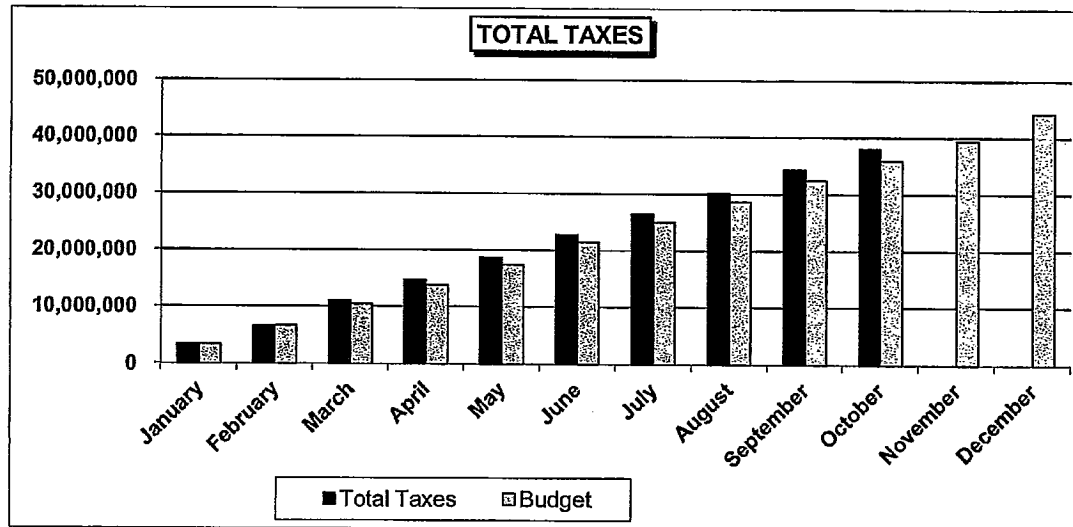


SALES & USE TAX - BUDGET TO ACTUAL

**October
2011**

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	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			-
December	4,792,808	44,357,871	100.0			-
Total	\$ 44,357,871			\$ 32,294,031	5,827,326	38,121,357



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

**Revenue Growth Per Fund / Current Year to Previous Year
October 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	18,775,154	221,290	18,996,444	19,721,545	56,227	19,777,772	5.0%	-74.6%	4.1%	1.18%
PIF Fund	-	2,908,698	2,908,698	-	3,502,445	3,502,445	n/a	20.4%	20.4%	-11.50%
Other Funds	11,969,163	1,995,367	13,964,530	12,572,487	2,268,654	14,841,140	5.0%	13.7%	6.3%	-0.49%
All Funds Total	30,744,317	5,125,356	35,869,673	32,294,032	5,827,326	38,121,358	5.0%	13.7%	6.3%	-0.49%
				Budgeted Increase			2.14%	-16.43%	-0.49%	

General Fund

For 2010, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 4.25% of the use tax to the General Fund. The 2011 allocation of use tax to the General Fund Changed to 1.58%. This is intended to limit the impact that the volatile use tax could have on the General Fund. The result after ten months is that the General Fund share of revenue from sales and use tax is up by 4.1%. 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 ten months, the PIF is up by 20.4%, 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 6.3%.

SALES AND USE TAX

October

2011

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ACCOUNT GROUPS

October
2011

October
2010

INC
(DEC)

YTD
2011

YTD
2010

INC
(DEC)

GRAND TOTALS

Active Accounts	8,130	7,876	254	8,130	7,876	254
Net Taxable Sales	94,896,029	91,997,175	3.2 %	991,618,583	944,702,593	5.0 %
Net Sales Tax	3,075,663	2,918,282	5.4 %	31,698,215	30,172,662	5.1 %
Delinquent Sales Tax	10,648	80,719	-	505,865	472,418	-
Use Tax	583,234	462,758	26.0 %	5,793,968	5,084,209	14.0 %
Delinquent Use Tax	0	4,954	-	33,357	44,332	-
Other Revenue*	3,361	7,432	-	89,952	96,051	-
Total Revenue	3,672,906	3,474,145	5.7 %	38,121,357	35,869,672	6.3 %

For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

October

2011

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ACCOUNT GROUPS

	October 2011	October 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
01000 Apparel						
Active Accounts	95	96	(1)	95	96	(1)
Net Taxable Sales	1,952,260	1,805,972	8.1 %	18,562,428	17,887,177	3.8 %
Net Sales Tax	63,461	58,668	8.2 %	599,604	576,870	3.9 %
Delinquent Sales Tax	0	0	-	3,506	4,114	-
Use Tax	132	132	0.0 %	2,890	1,461	97.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	284	63	-	1,003	844	-
Total Revenue	63,877	58,863	8.5 %	607,003	583,289	4.1 %
% of Total Revenue	1.7 %	1.7 %	0.0 %	1.6 %	1.6 %	0.0 %
02000 Automotive						
Active Accounts	289	299	(10)	289	299	(10)
Net Taxable Sales	8,337,530	8,057,131	3.5 %	77,763,779	77,430,991	0.4 %
Net Sales Tax	270,051	260,315	3.7 %	2,496,795	2,399,747	4.0 %
Delinquent Sales Tax	0	3,944	-	28,315	34,398	-
Use Tax	2,562	1,004	155.2 %	22,212	13,758	61.4 %
Delinquent Use Tax	0	3,455	-	1,500	3,455	-
Other Revenue	0	2,382	-	2,961	5,622	-
Total Revenue	272,613	271,100	0.6 %	2,551,783	2,456,980	3.9 %
% of Total Revenue	7.4 %	7.8 %	(0.4) %	6.7 %	6.8 %	(0.1) %
03000 Food						
Active Accounts	424	393	31	424	393	31
Net Taxable Sales	31,308,025	30,789,063	1.7 %	321,965,279	302,261,546	6.5 %
Net Sales Tax	997,907	996,780	0.1 %	10,362,580	9,744,678	6.3 %
Delinquent Sales Tax	7,373	6,971	-	111,421	106,582	-
Use Tax	20,153	10,952	84.0 %	107,908	137,987	(21.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1,207	-	8,990	18,828	-
Total Revenue	1,025,434	1,015,910	0.9 %	10,590,899	10,008,075	5.8 %
% of Total Revenue	27.9 %	29.2 %	(1.3) %	27.8 %	27.9 %	(0.1) %

SALES AND USE TAX

October

2011

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ACCOUNT GROUPS

04000 Home Furnishings

	October 2011	October 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	235	229	6	235	229	6
Net Taxable Sales	3,783,263	3,031,793	24.8 %	34,926,979	32,049,931	9.0 %
Net Sales Tax	122,980	96,517	27.4 %	1,075,057	1,031,310	4.2 %
Delinquent Sales Tax	0	1,783	-	43,358	7,672	-
Use Tax	611	1,989	(69.3) %	7,221	12,650	(42.9) %
Delinquent Use Tax	0	0	-	15,293	0	-
Other Revenue	1,221	339	-	8,575	2,508	-
Total Revenue	124,812	100,628	24.0 %	1,149,504	1,054,140	9.0 %
% of Total Revenue	3.4 %	2.9 %	0.5 %	3.0 %	2.9 %	0.1 %

05000 General

Active Accounts	492	476	16	492	476	16
Net Taxable Sales	20,695,937	18,328,972	12.9 %	190,918,962	183,793,869	3.9 %
Net Sales Tax	685,708	593,158	15.6 %	6,223,402	5,922,445	5.1 %
Delinquent Sales Tax	3,275	5,399	-	15,506	75,860	-
Use Tax	2,651	7,736	(65.7) %	26,920	114,980	(76.6) %
Delinquent Use Tax	0	0	-	5,111	0	-
Other Revenue	236	726	-	8,040	14,741	-
Total Revenue	691,869	607,019	14.0 %	6,278,979	6,128,026	2.5 %
% of Total Revenue	18.8 %	17.5 %	1.3 %	16.5 %	17.1 %	(0.6) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,264,407	1,335,919	(5.4) %	12,189,824	12,651,402	(3.6) %
Net Sales Tax	41,249	43,573	(5.3) %	392,236	412,675	(5.0) %
Delinquent Sales Tax	0	0	-	5,334	0	-
Use Tax	562	448	25.4 %	5,191	2,807	84.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	1,003	313	-
Total Revenue	41,811	44,021	(5.0) %	403,764	415,795	(2.9) %
% of Total Revenue	1.1 %	1.3 %	(0.2) %	1.1 %	1.2 %	(0.1) %

SALES AND USE TAX

October

2011

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ACCOUNT GROUPS

	October 2011	October 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	2,303	2,190	113	2,303	2,190	113
Net Taxable Sales	6,393,833	6,509,755	(1.8) %	65,239,761	68,547,291	(4.8) %
Net Sales Tax	208,590	203,122	2.7 %	2,124,508	2,084,352	1.9 %
Delinquent Sales Tax	0	9,253	-	2,922	126,368	-
Use Tax	68,984	61,396	12.4 %	739,403	947,327	(21.9) %
Delinquent Use Tax	0	0	-	570	4,993	-
Other Revenue	0	1,114	-	1,345	28,522	-
Total Revenue	277,574	274,885	1.0 %	2,868,748	3,191,562	(10.1) %
% of Total Revenue	7.6 %	7.9 %	(0.3) %	7.5 %	8.9 %	(1.4) %
<u>08000 Professional</u>						
Active Accounts	1,903	1,851	52	1,903	1,851	52
Net Taxable Sales	1,438,707	1,528,526	(5.9) %	15,830,652	16,567,641	(4.4) %
Net Sales Tax	45,684	46,938	(2.7) %	489,436	510,302	(4.1) %
Delinquent Sales Tax	0	2,343	-	19,098	20,787	-
Use Tax	87,604	36,742	138.4 %	871,225	398,448	118.7 %
Delinquent Use Tax	0	0	-	594	12,991	-
Other Revenue	0	609	-	5,006	4,402	-
Total Revenue	133,288	86,632	53.9 %	1,385,359	946,930	46.3 %
% of Total Revenue	3.6 %	2.5 %	1.1 %	3.6 %	2.6 %	1.0 %
<u>09000 Public Utility</u>						
Active Accounts	289	281	8	289	281	8
Net Taxable Sales	10,229,291	9,681,117	5.7 %	118,029,557	112,470,106	4.9 %
Net Sales Tax	333,963	315,958	5.7 %	3,854,086	3,667,545	5.1 %
Delinquent Sales Tax	0	0	-	0	3,456	-
Use Tax	5,014	11,703	(57.2) %	199,226	159,877	24.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	68	0	-	411	3,675	-
Total Revenue	339,045	327,661	3.5 %	4,053,723	3,834,553	5.7 %
% of Total Revenue	9.2 %	9.4 %	(0.2) %	10.6 %	10.7 %	(0.1) %

SALES AND USE TAX

October

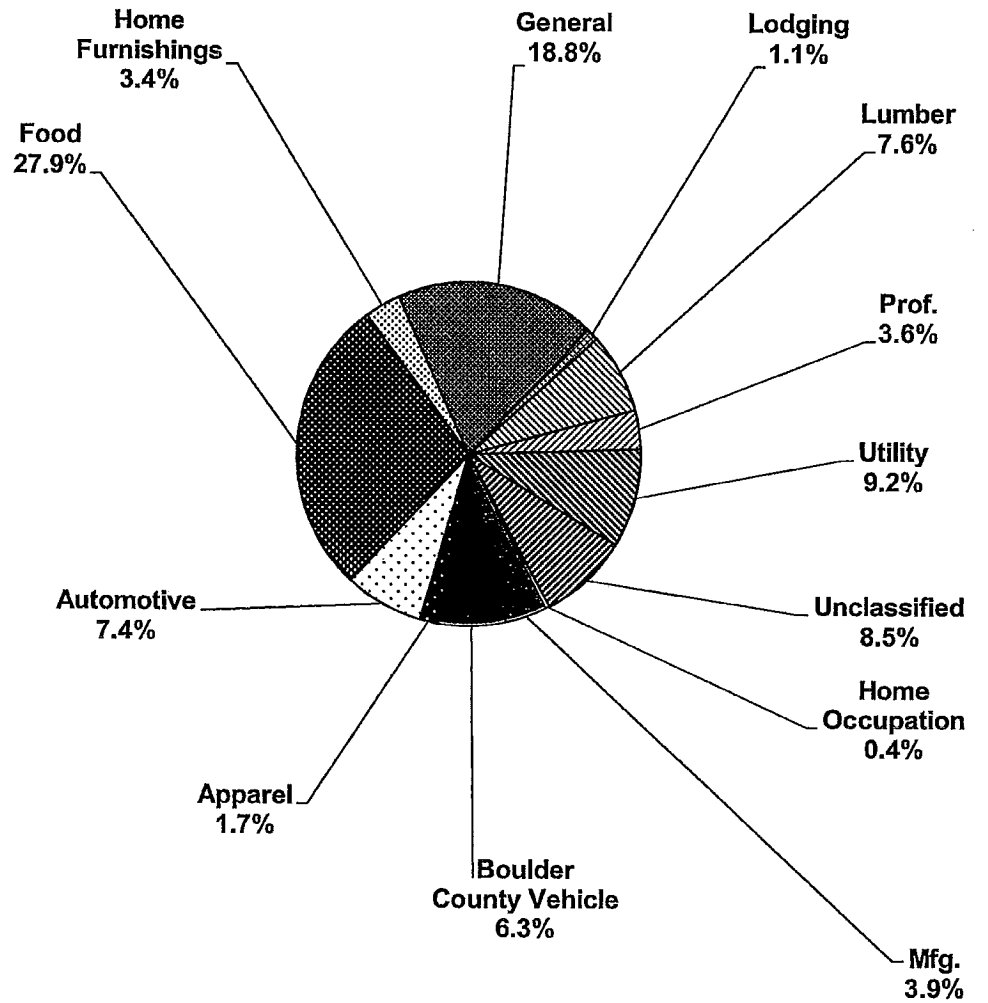
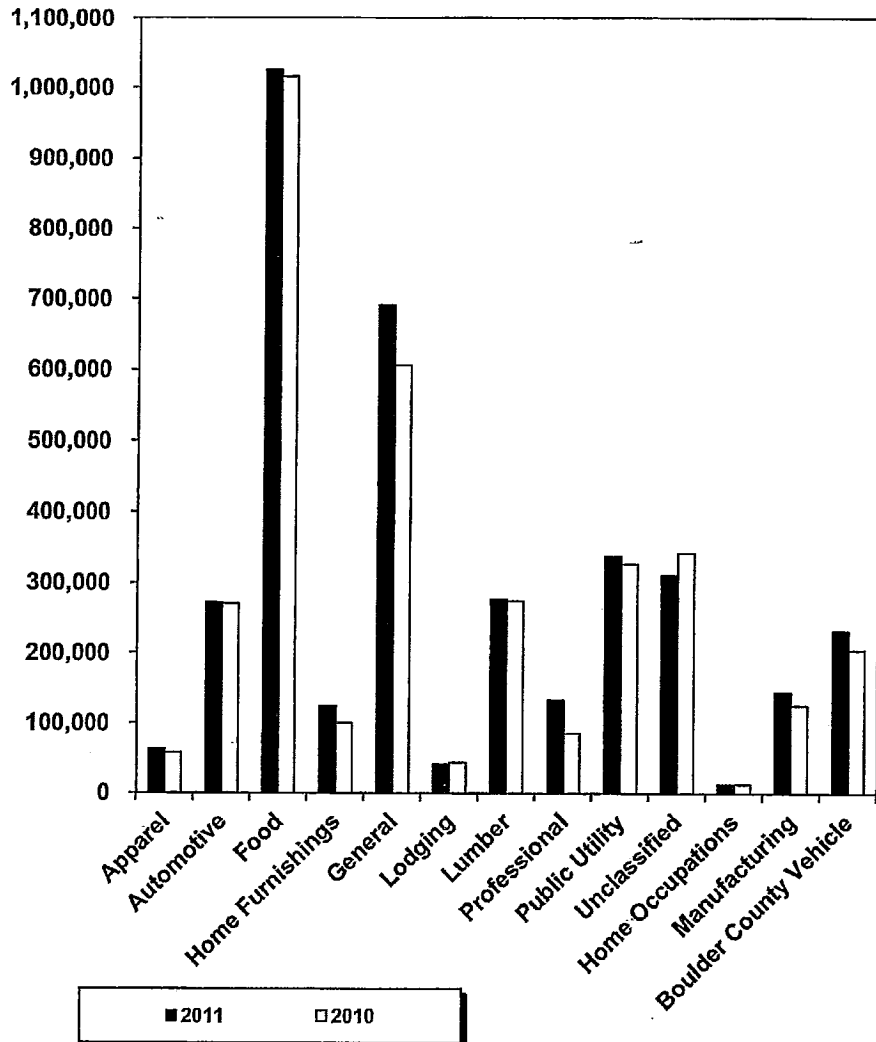
2011

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ACCOUNT GROUPS	October 2011	October 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	1,760	1,718	42	1,760	1,718	42
Net Taxable Sales	8,272,606	9,728,348	(15.0) %	112,865,239	102,984,798	9.6 %
Net Sales Tax	267,586	265,254	0.9 %	3,333,789	3,247,814	2.6 %
Delinquent Sales Tax	0	50,405	-	267,269	89,358	-
Use Tax	42,712	26,492	61.2 %	547,404	497,595	10.0 %
Delinquent Use Tax	0	0	-	0	2,152	-
Other Revenue	1,551	776	-	49,097	10,502	-
Total Revenue	311,849	342,927	(9.1) %	4,197,559	3,847,421	9.1 %
% of Total Revenue	8.5 %	9.9 %	(1.4) %	11.0 %	10.7 %	0.3 %
<u>11200 Home Occupations</u>						
Active Accounts	105	102	3	105	102	3
Net Taxable Sales	407,044	416,455	(2.3) %	3,878,965	3,466,064	11.9 %
Net Sales Tax	13,044	12,758	2.2 %	116,137	103,921	11.8 %
Delinquent Sales Tax	0	621	-	8,119	3,823	-
Use Tax	0	0	0.0 %	1	28	(96.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1	54	-	115	2,353	-
Total Revenue	13,045	13,433	(2.9) %	124,372	110,125	12.9 %
% of Total Revenue	0.4 %	0.4 %	0.0 %	0.3 %	0.3 %	0.0 %
<u>12000 Manufacturing</u>						
Active Accounts	215	221	(6)	215	221	(6)
Net Taxable Sales	813,126	784,124	3.7 %	19,447,157	14,591,777	33.3 %
Net Sales Tax	25,440	25,241	0.8 %	630,585	471,003	33.9 %
Delinquent Sales Tax	0	0	-	1,017	0	-
Use Tax	119,602	99,145	20.6 %	1,242,456	1,014,595	22.5 %
Delinquent Use Tax	0	1,499	-	10,289	20,741	-
Other Revenue	0	162	-	3,406	3,741	-
Total Revenue	145,042	126,047	15.1 %	1,887,753	1,510,080	25.0 %
% of Total Revenue	3.9 %	3.6 %	0.3 %	5.0 %	4.2 %	0.8 %
<u>00000 Boulder County Vehicle</u>						
Use Tax	232,647	205,019	13.5 %	2,021,911	1,782,696	13.4 %
% of Total Revenue	6.3 %	5.9 %	0.4 %	5.3 %	5.0 %	0.3 %

Net Sales & Use Tax by Industry Type

For The Month Of
October
2011



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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ACCOUNT GROUP		ACTIVE ACCTS	October 2011		INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)	
ACCOUNT #			October 2011	October 2010					
Apparel	01000	95	Net Taxable Sales	1,952,260	1,805,972	8.1 %	18,562,428	17,887,177	3.8 %
			Total Revenue	63,877	58,863	8.5 %	607,003	583,289	4.1 %
Automotive	02000	289	Net Taxable Sales	8,337,530	8,057,131	3.5 %	77,763,779	77,430,991	0.4 %
			Total Revenue	272,613	271,100	0.6 %	2,551,783	2,456,980	3.9 %
Food	03000	424	Net Taxable Sales	31,308,025	30,789,063	1.7 %	321,965,279	302,261,546	6.5 %
			Total Revenue	1,025,434	1,015,910	0.9 %	10,590,899	10,008,075	5.8 %
Home Furnishings	04000	235	Net Taxable Sales	3,783,263	3,031,793	24.8 %	34,926,979	32,049,931	9.0 %
			Total Revenue	124,812	100,628	24.0 %	1,149,504	1,054,140	9.0 %
General	05000	492	Net Taxable Sales	20,695,937	18,328,972	12.9 %	190,918,962	183,793,869	3.9 %
			Total Revenue	691,869	607,019	14.0 %	6,278,979	6,128,026	2.5 %
Lodging	06000	19	Net Taxable Sales	1,264,407	1,335,919	(5.4) %	12,189,824	12,651,402	(3.6) %
			Total Revenue	41,811	44,021	(5.0) %	403,764	415,795	(2.9) %
Lumber	07000	2,303	Net Taxable Sales	6,393,833	6,509,755	(1.8) %	65,239,761	68,547,291	(4.8) %
			Total Revenue	277,574	274,885	1.0 %	2,868,748	3,191,562	(10.1) %
Professional	08000	1,903	Net Taxable Sales	1,438,707	1,528,526	(5.9) %	15,830,652	16,567,641	(4.4) %
			Total Revenue	133,288	86,632	53.9 %	1,385,359	946,930	46.3 %
Public Utility	09000	289	Net Taxable Sales	10,229,291	9,681,117	5.7 %	118,029,557	112,470,106	4.9 %
			Total Revenue	339,045	327,661	3.5 %	4,053,723	3,834,553	5.7 %
Unclassified	10000	1,760	Net Taxable Sales	8,272,606	9,728,348	(15.0) %	112,865,239	102,984,798	9.6 %
			Total Revenue	311,849	342,927	(9.1) %	4,197,559	3,847,421	9.1 %
Home Occupations	11200	105	Net Taxable Sales	407,044	416,455	(2.3) %	3,878,965	3,466,064	11.9 %
			Total Revenue	13,045	13,433	(2.9) %	124,372	110,125	12.9 %
Manufacturing	12000	215	Net Taxable Sales	813,126	784,124	3.7 %	19,447,157	14,591,777	33.3 %
			Total Revenue	145,042	126,047	15.1 %	1,887,753	1,510,080	25.0 %
Boulder County Vehicle	00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
			Total Revenue	232,647	205,019	13.5 %	2,021,911	1,782,696	13.4 %
GRAND TOTALS		8,130	Net Taxable Sales	94,896,029	91,997,175	3.2 %	991,618,583	944,702,593	5.0 %
			Total Revenue	3,672,906	3,474,145	5.7 %	38,121,357	35,869,672	6.3 %

ACCOUNT GROUP

INDUSTRY DESCRIPTIONS

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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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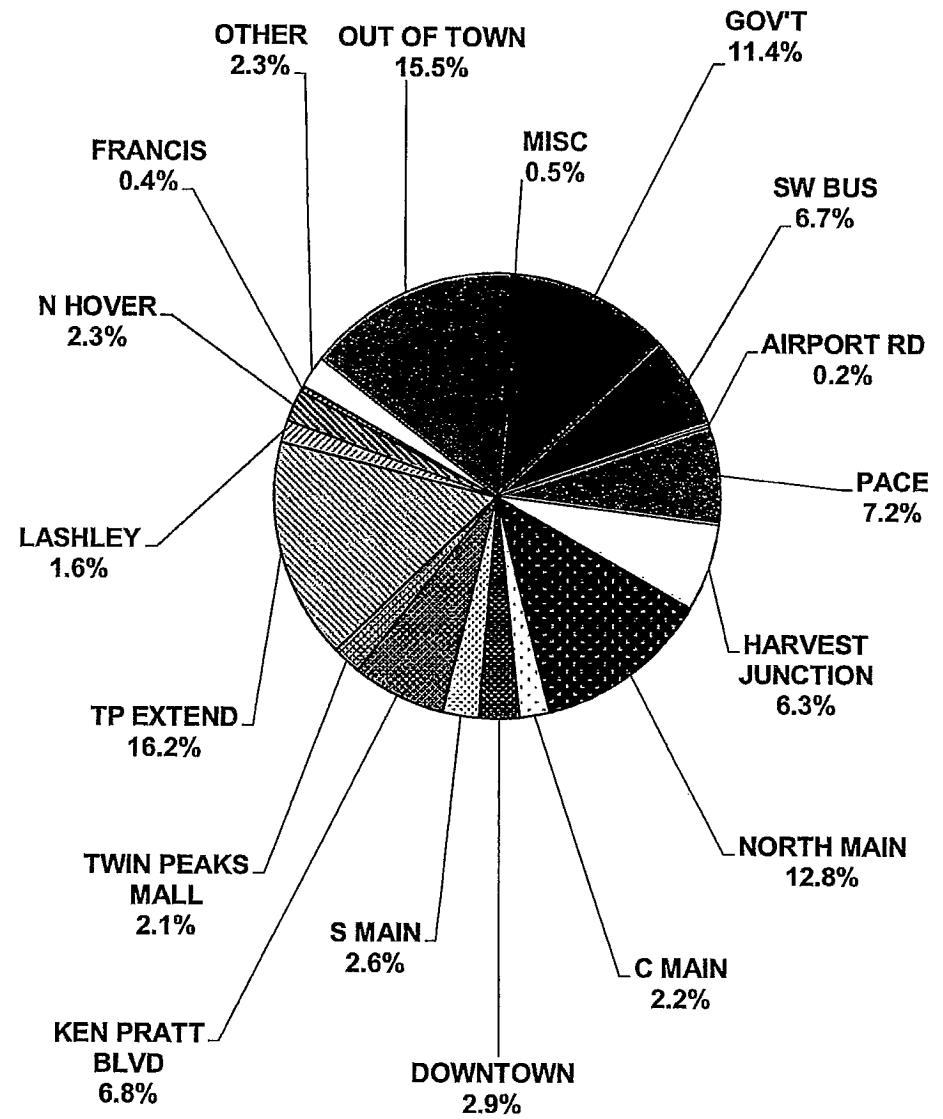
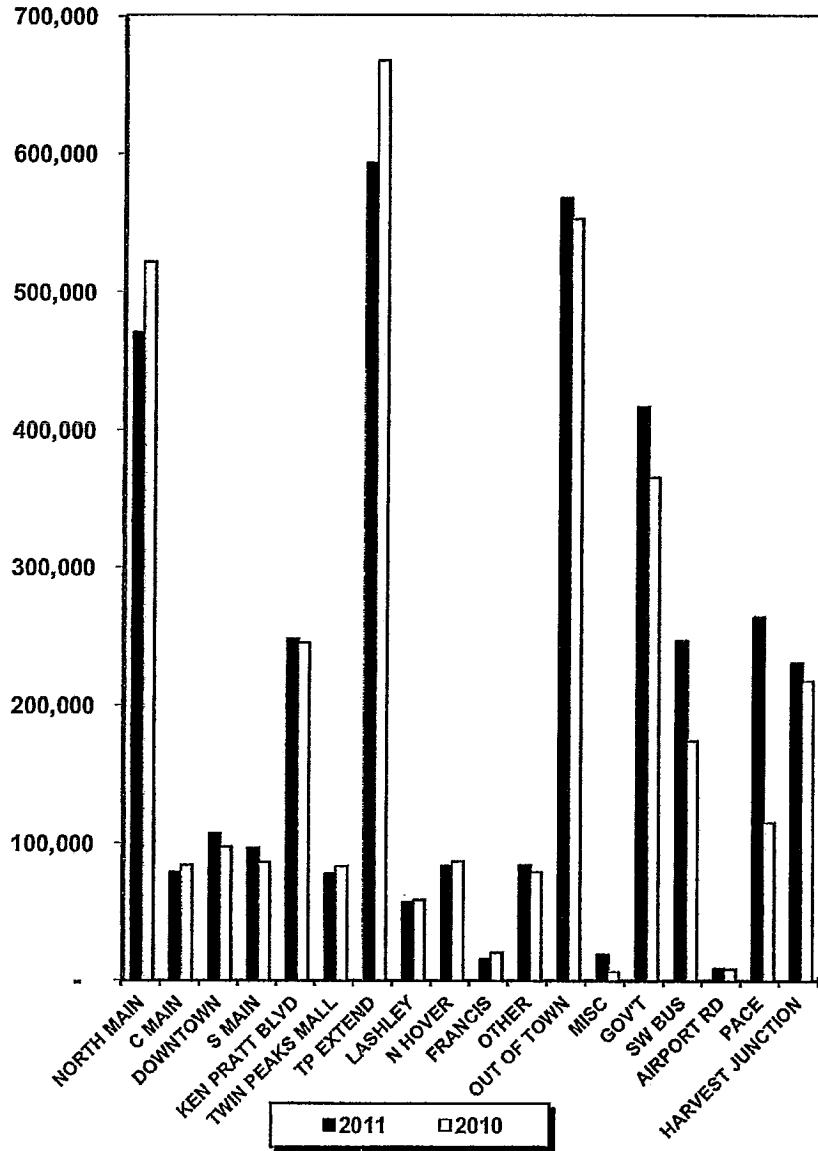
October

2011

LOCATION		% OF TOTAL	October 2011	October 2010	INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	15.2%	14,413,494	15,849,338	(9.1) %	141,612,503	152,261,535	(7.0) %
	Total Revenue	12.8%	470,627	521,424	(9.7) %	4,661,729	5,030,910	(7.3) %
CENTRAL MAIN	Net Taxable Sales	2.6%	2,474,482	2,461,531	0.5 %	24,670,129	24,289,223	1.6 %
	Total Revenue	2.2%	79,411	84,364	(5.9) %	803,404	795,392	1.0 %
DOWNTOWN	Net Taxable Sales	3.4%	3,247,301	2,983,931	8.8 %	32,535,363	28,255,389	15.1 %
	Total Revenue	2.9%	107,366	97,664	9.9 %	1,071,547	927,690	15.5 %
SOUTH MAIN	Net Taxable Sales	3.1%	2,959,142	2,641,568	12.0 %	27,751,364	25,275,822	9.8 %
	Total Revenue	2.6%	96,699	86,647	11.6 %	913,505	816,417	11.9 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.8%	7,386,741	7,462,608	(1.0) %	75,430,253	72,108,523	4.6 %
	Total Revenue	6.8%	248,643	245,640	1.2 %	2,519,294	2,390,817	5.4 %
TWIN PEAKS MALL	Net Taxable Sales	2.5%	2,347,199	2,498,039	(6.0) %	25,510,395	26,877,603	(5.1) %
	Total Revenue	2.1%	78,299	83,585	(6.3) %	862,942	895,228	(3.6) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.0%	17,996,375	19,578,769	(8.1) %	182,953,396	195,539,401	(6.4) %
	Total Revenue	16.2%	593,356	667,252	(11.1) %	6,090,524	6,644,422	(8.3) %
LASHLEY	Net Taxable Sales	1.7%	1,646,166	1,608,106	2.4 %	16,439,497	19,019,586	(13.6) %
	Total Revenue	1.6%	57,729	59,078	(2.3) %	575,714	613,778	(6.2) %
NORTH HOVER	Net Taxable Sales	2.7%	2,540,415	2,532,110	0.3 %	26,412,911	25,904,157	2.0 %
	Total Revenue	2.3%	83,935	87,133	(3.7) %	871,169	881,822	(1.2) %
FRANCIS	Net Taxable Sales	0.5%	461,497	614,188	(24.9) %	5,290,001	6,348,475	(16.7) %
	Total Revenue	0.4%	15,521	20,360	(23.8) %	174,188	209,621	(16.9) %
ALL OTHERS	Net Taxable Sales	2.1%	1,999,512	1,894,398	5.5 %	21,490,632	19,559,341	9.9 %
	Total Revenue	2.3%	84,398	79,306	6.4 %	1,028,711	822,661	25.0 %
OUT OF TOWN	Net Taxable Sales	16.2%	15,398,352	15,798,184	(2.5) %	189,494,190	181,030,132	4.7 %
	Total Revenue	15.5%	567,948	552,655	2.8 %	6,597,118	6,306,830	4.6 %
MISCELLANEOUS	Net Taxable Sales	0.6%	550,297	182,951	200.8 %	7,780,424	2,926,134	165.9 %
	Total Revenue	0.5%	18,943	6,150	208.0 %	307,790	136,138	126.1 %
CITY, BLDR CO	Net Taxable Sales	3.8%	3,588,315	3,224,813	11.3 %	36,829,059	34,230,460	7.6 %
	Total Revenue	11.4%	417,197	366,286	13.9 %	3,924,643	3,819,504	2.8 %
SW BUSINESS	Net Taxable Sales	2.8%	2,642,996	2,274,151	16.2 %	28,887,281	24,553,211	17.7 %
	Total Revenue	6.7%	247,516	174,541	41.8 %	2,811,291	2,062,685	36.3 %
AIRPORT ROAD	Net Taxable Sales	0.3%	269,841	244,023	10.6 %	2,594,436	2,244,364	15.6 %
	Total Revenue	0.2%	8,774	8,290	5.8 %	83,840	74,811	12.1 %
PACE	Net Taxable Sales	8.4%	7,928,583	3,511,301	125.8 %	73,184,263	35,953,994	103.5 %
	Total Revenue	7.2%	264,831	115,426	129.4 %	2,416,507	1,186,584	103.7 %
HARVEST JUNCTION	Net Taxable Sales	7.4%	7,045,321	6,637,166	6.1 %	72,752,486	68,325,243	6.5 %
	Total Revenue	6.3%	231,713	218,344	6.1 %	2,407,441	2,254,362	6.8 %
TOTALS	Net Taxable Sales	100.0%	94,896,029	91,997,175	3.2 %	991,618,583	944,702,593	5.0 %
	Total Revenue	100.0%	3,672,906	3,474,145	5.7 %	38,121,357	35,869,672	6.3 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
October
2011

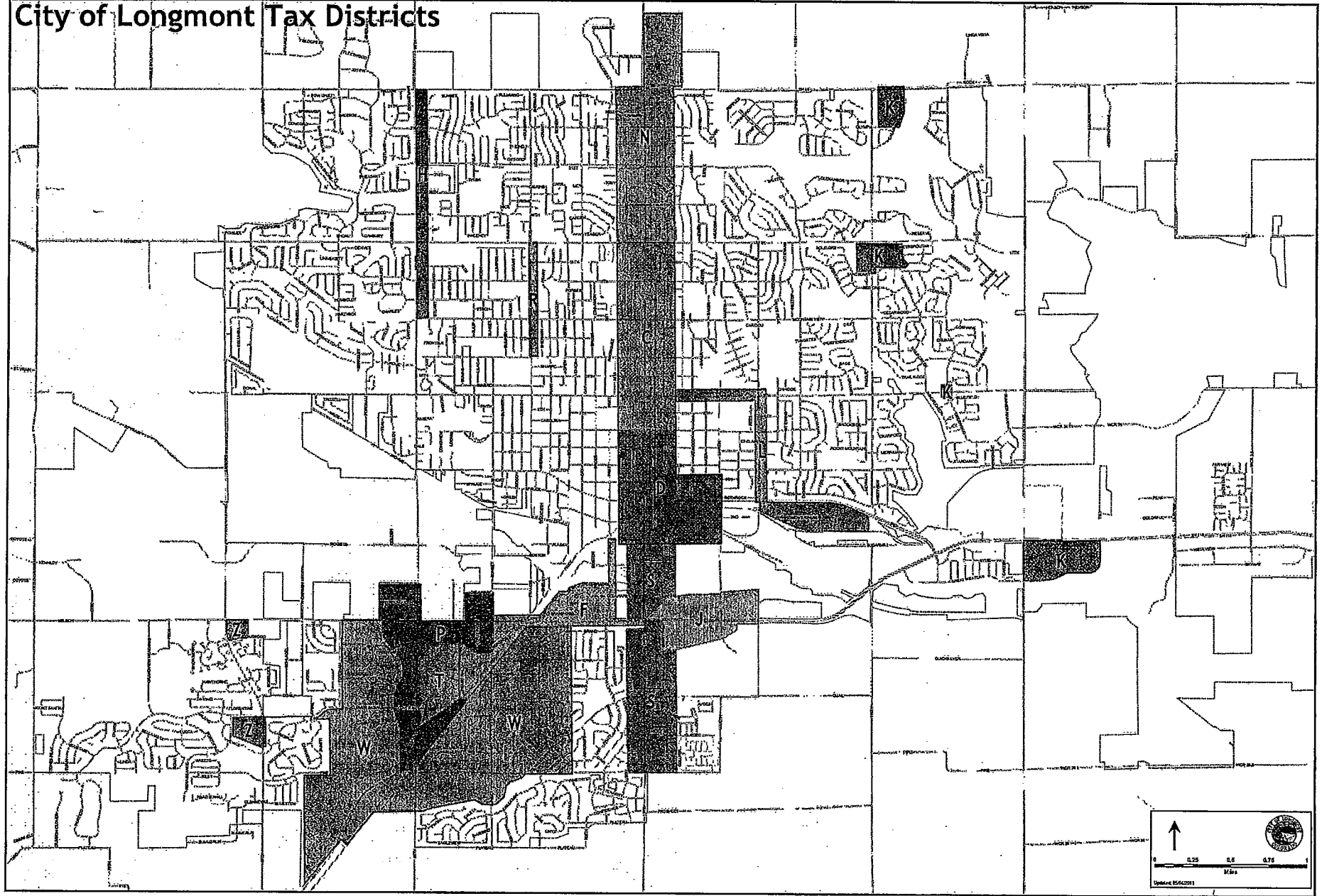


DESIGNATION**APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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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



LODGERS TAX
October
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	-	0.0 %			0.0 %	
December	-	0.0 %			0.0 %	
Total	\$ 227,413	(8.7) %	\$ 249,077			

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