

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

REVENUE ANALYSIS OF TAXES COLLECTED

June 2008

SUMMARY

Total Collections this Month:	\$	3,797,479
Compared to Last Year:		3,695,108
Percentage change:		2.8 %

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Visit our Website: http://ci.longmont.co.us/finance/sales_tax

Note: Revenue received January 2007 has been normalized to the 3.275% sales tax rate, which took effect January 2007, in order to accurately compare collections at different rates.

SALES AND USE TAX SUMMARY CITY OF LONGMONT June 2008

Overview

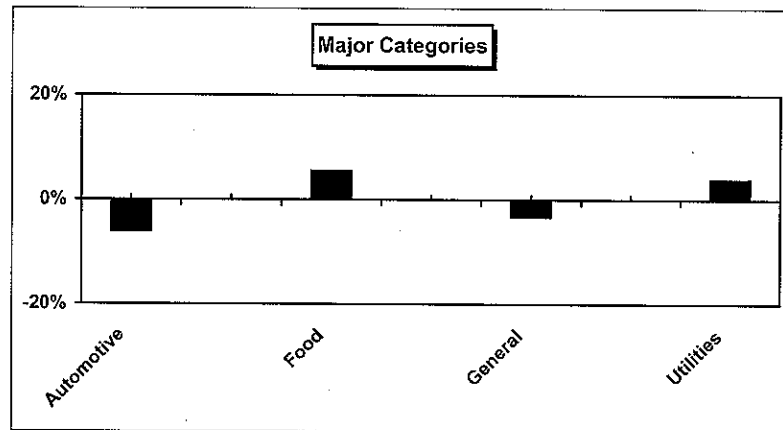
Month of June: Total collections for the month of June increased by 2.8% compared to last year. The Sales Tax Component increased by 7.6% while the Use Tax component decreased by 17.0%.

Year to Date: Total collections **through** June were flat at 0.0% for 2008. The sales tax component increased by 2.4% and the use tax component decreased by 1.2%.

Note: To ease year to year comparisons, this report normalizes all January 2007 collections as if they had been collected at the 3.275% rate. Stated differently, the January 2007 collections are not reported herein as actual. Rather the actual numbers have been increased by the ratio of 3.275/2.95. While this methodology simplifies the comparisons, it is important to remember the actual 2007 revenue dollars for year to date have been thus normalized in this report.

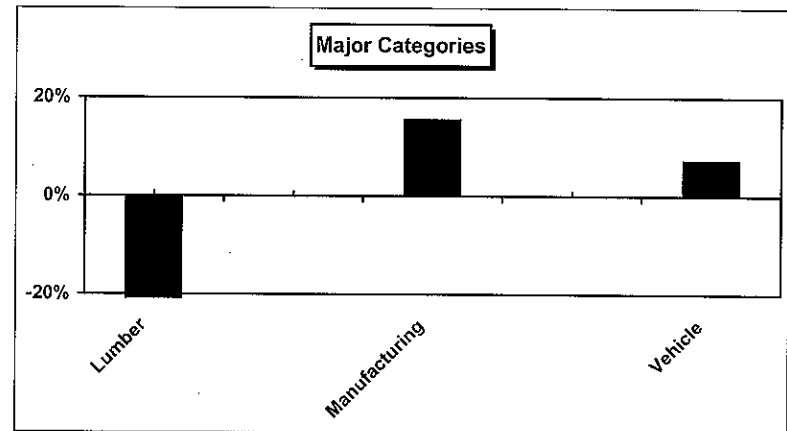
Sales Tax Activity

The *Automotive*, and *General* categories decreased by 6.1% and 3.3% respectively, while *Food* and *Utilities* increased by 5.5%, and 3.9% respectively.



Use Tax Activity

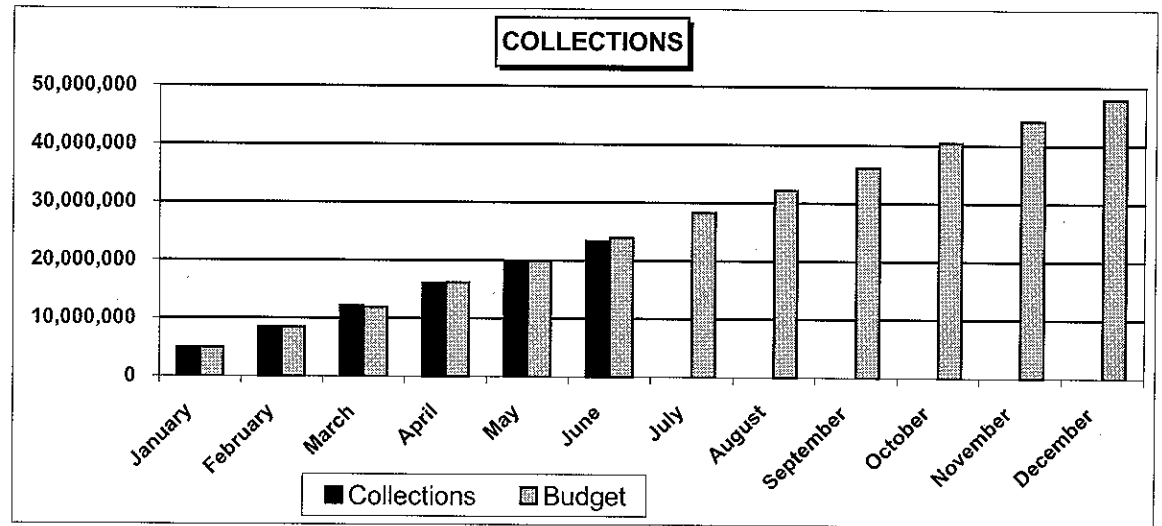
The *Manufacturing* and *Vehicle* categories show increases of 15.5% and 7.2% respectively, while the *Lumber* category shows a decrease of 21.7%.



SALES & USE TAX COLLECTIONS - BUDGET TO ACTUAL

**June
2008**

	Sales & Use 2008 BUDGET	Cumulative Sales & Use 2008 BUDGET	Cumulative % of 2008 Budget	Sales Tax 2008 ACTUAL	Use Tax 2008 ACTUAL	Total 2008 ACTUAL
January	4,936,977	4,936,977	10.3	4,319,684	611,040	4,930,724
February	3,490,181	8,427,159	17.6	2,964,652	554,831	3,519,483
March	3,474,944	11,902,102	24.8	2,873,364	799,834	3,673,198
April	4,256,854	16,158,957	33.7	3,387,694	512,553	3,900,247
May	3,754,485	19,913,442	41.6	3,023,265	511,002	3,534,267
June	3,971,082	23,884,524	49.9	3,314,194	483,285	3,797,479
July	4,358,207	28,242,731	58.9			
August	3,912,178	32,154,909	67.1			
September	3,972,083	36,126,992	75.4			
October	4,274,708	40,401,699	84.3			
November	3,779,002	44,180,701	92.2			
December	3,731,070	47,911,771	100.0			
Total	\$ 47,911,771			\$ 19,882,853	3,472,545	23,355,398



Note: Monthly budgets are based on 5 years of historical trend.
 * Variance in Public Safety Fund due to overestimate in 2008 Budget

**Revenue Growth Per Fund / Current Year to Previous Year
June 2008**

	Normalized 2007 YTD Sales Tax	Normalized 2007 YTD Use Tax	Normalized 2007 YTD Total	2008 YTD Sales Tax	2008 YTD Use Tax	2008 YTD Total	Sales Tax % Change 2007 - 2008	Use Tax % Change 2007 - 2008	Total % Change 2007 - 2008	% Change needed to reach budget
General Fund	10,282,109	1,842,300	12,124,409	12,142,200	125,542	12,267,741	18.1%	-93.2%	1.2%	2.55%
PIF Fund	1,814,490	325,112	2,139,602	-	1,995,096	1,995,096	n/a	513.7%	-6.8%	2.55%
Other Funds	7,711,572	1,381,725	9,093,297	7,740,653	1,351,907	9,092,560	0.4%	-2.2%	0.0%	2.55%
All Funds Total	19,808,171	3,549,137	23,357,308	19,882,853	3,472,545	23,355,398	0.4%	-2.2%	0.0%	2.55%
				Budgeted increase			1.87%	5.73%	2.55%	

General Fund

In 2007, the General Fund received 85% of the 2% non-earmarked portion of the City's 3.275% sales and use tax. For 2008, the City's financial policy changed the allocation of the 2% non-earmarked portion to be split as 100% of the sales tax and 5.92% of the use tax to the General Fund. This is intended to limit the impact that the volatile use tax could have on the General Fund. The result after six months is that the General Fund share of revenue from sales and use tax is up by 1.2%. The increase necessary to reach the 2008 budget is 2.55%.

Public Improvement Fund

For 2008 the City's financial policy allocates 94.08% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). After six months, the PIF is down by 6.8%, which is below the 2.55% 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 2008, 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 2.55% increase to reach budget.

FOR COLLECTIONS IN**June****2008****5****ACCOUNT GROUPS****June
2008****June
2007****INC
(DEC)****YTD
2008****YTD
2007****INC
(DEC)****GRAND TOTALS**

Active Accounts	6,936	6,839	97	6,936	6,839	97
Net Taxable Sales	101,752,285	96,222,090	5.7 %	613,462,205	603,303,444	1.7 %
Net Sales Tax	3,295,935	3,062,391	7.6 %	19,819,900	19,347,091	2.4 %
Delinquent Sales Tax	0	19,583	-	26,419	347,543	-
Use Tax	483,286	582,494	(17.0) %	3,466,813	3,509,486	(1.2) %
Delinquent Use Tax	0	24,838	-	5,733	35,012	-
Other Revenue*	18,258	5,802	-	36,533	118,176	-
Total Revenue	3,797,479	3,695,108	2.8 %	23,355,398	23,357,308	(0.0) %

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

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

Note: Revenue received January 2007 has been normalized to the 3.275% sales tax rate, which took effect January 2007, in order to accurately compare collections at different rates.

FOR COLLECTIONS IN

June

2008

ACCOUNT GROUPS

	June 2008	June 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>01000 Apparel</u>						
Active Accounts	86	94	(8)	86	94	(8)
Net Taxable Sales	2,039,080	1,876,276	8.7 %	12,719,158	12,687,765	0.2 %
Net Sales Tax	65,428	60,095	8.9 %	406,156	402,842	0.8 %
Delinquent Sales Tax	0	0	-	2,050	3,031	-
Use Tax	297	110	170.0 %	1,362	7,122	(80.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	93	9	-	761	1,599	-
Total Revenue	65,818	60,214	9.3 %	410,329	414,594	(1.0) %
% of Total Revenue	1.7 %	1.6 %	0.1 %	1.8 %	1.8 %	0.0 %
<u>02000 Automotive</u>						
Active Accounts	288	286	2	288	286	2
Net Taxable Sales	8,222,303	8,523,067	(3.5) %	47,075,987	50,235,266	(6.3) %
Net Sales Tax	264,771	267,637	(1.1) %	1,505,099	1,602,769	(6.1) %
Delinquent Sales Tax	0	1,750	-	1,797	5,877	-
Use Tax	1,383	1,493	(7.4) %	13,287	9,475	40.2 %
Delinquent Use Tax	0	1,846	-	0	6,259	-
Other Revenue	0	0	-	4,916	2,805	-
Total Revenue	266,154	272,726	(2.4) %	1,525,099	1,627,185	(6.3) %
% of Total Revenue	7.0 %	7.4 %	(0.4) %	6.5 %	7.0 %	(0.5) %
<u>03000 Food</u>						
Active Accounts	367	353	14	367	353	14
Net Taxable Sales	28,740,253	27,105,911	6.0 %	187,820,943	178,480,341	5.2 %
Net Sales Tax	929,218	870,364	6.8 %	6,067,645	5,749,056	5.5 %
Delinquent Sales Tax	0	5,683	-	12,464	26,203	-
Use Tax	6,998	10,718	(34.7) %	66,032	62,616	5.5 %
Delinquent Use Tax	0	0	-	0	4,119	-
Other Revenue	185	1,658	-	1,874	5,649	-
Total Revenue	936,401	888,423	5.4 %	6,148,015	5,847,644	5.1 %
% of Total Revenue	24.7 %	24.0 %	0.7 %	26.3 %	25.0 %	1.3 %

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FOR COLLECTIONS IN

June

2008

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ACCOUNT GROUPS

04000 Home Furnishings

	June 2008	June 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	203	188	15	203	188	15
Net Taxable Sales	3,498,067	3,476,405	0.6 %	23,574,526	24,357,495	(3.2) %
Net Sales Tax	112,697	105,397	6.9 %	758,518	774,093	(2.0) %
Delinquent Sales Tax	0	6,023	-	1,708	10,971	-
Use Tax	2,054	429	378.8 %	9,409	5,137	83.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	634	0	-	1,347	3,845	-
Total Revenue	115,385	111,849	3.2 %	770,982	794,046	(2.9) %
% of Total Revenue	3.0 %	3.0 %	0.0 %	3.3 %	3.4 %	(0.1) %

05000 General

Active Accounts	430	405	25	430	405	25
Net Taxable Sales	23,809,747	23,559,915	1.1 %	126,198,159	130,752,003	(3.5) %
Net Sales Tax	775,715	763,519	1.6 %	4,107,732	4,249,345	(3.3) %
Delinquent Sales Tax	0	4,019	-	0	8,996	-
Use Tax	4,963	4,164	19.2 %	24,470	38,247	(36.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	2,256	1,383	-
Total Revenue	780,678	771,702	1.2 %	4,134,458	4,297,970	(3.8) %
% of Total Revenue	20.6 %	20.9 %	(0.3) %	17.7 %	18.4 %	(0.7) %

06000 Lodging

Active Accounts	18	20	(2)	18	20	(2)
Net Taxable Sales	1,675,701	1,498,141	11.9 %	7,942,966	6,338,203	25.3 %
Net Sales Tax	54,168	48,515	11.7 %	256,577	205,232	25.0 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	208	283	(26.5) %	1,057	50,051	(97.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	762	-	1,023	1,468	-
Total Revenue	54,376	49,560	9.7 %	258,657	256,751	0.7 %
% of Total Revenue	1.4 %	1.3 %	0.1 %	1.1 %	1.1 %	0.0 %

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FOR COLLECTIONS IN

June

2008

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ACCOUNT GROUPS

	June 2008	June 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	1,868	1,892	(24)	1,868	1,892	(24)
Net Taxable Sales	9,037,346	8,670,490	4.2 %	41,407,422	40,420,779	2.4 %
Net Sales Tax	293,832	279,921	5.0 %	1,340,396	1,306,760	2.6 %
Delinquent Sales Tax	0	0	-	1,238	1,017	-
Use Tax	96,202	177,083	(45.7) %	646,919	826,266	(21.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,010	57	-	3,057	1,370	-
Total Revenue	392,044	457,061	(14.2) %	1,991,610	2,135,413	(6.7) %
% of Total Revenue	10.3 %	12.4 %	(2.1) %	8.5 %	9.1 %	(0.6) %
<u>08000 Professional</u>						
Active Accounts	1,582	1,603	(21)	1,582	1,603	(21)
Net Taxable Sales	1,258,870	1,293,449	(2.7) %	9,674,934	10,513,887	(8.0) %
Net Sales Tax	40,092	39,647	1.1 %	304,927	291,258	4.7 %
Delinquent Sales Tax	0	1,561	-	0	40,858	-
Use Tax	11,321	14,218	(20.4) %	167,625	216,491	(22.6) %
Delinquent Use Tax	0	0	-	0	517	-
Other Revenue	468	173	-	2,706	1,775	-
Total Revenue	51,881	55,599	(6.7) %	475,258	550,899	(13.7) %
% of Total Revenue	1.4 %	1.5 %	(0.1) %	2.0 %	2.4 %	(0.4) %
<u>09000 Public Utility</u>						
Active Accounts	241	233	8	241	233	8
Net Taxable Sales	9,800,948	9,002,598	8.9 %	73,604,702	71,703,304	2.7 %
Net Sales Tax	319,129	267,406	19.3 %	2,397,194	2,307,767	3.9 %
Delinquent Sales Tax	0	0	-	935	0	-
Use Tax	7,316	4,717	55.1 %	54,419	33,769	61.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	2,609	225	-
Total Revenue	326,445	272,123	20.0 %	2,455,157	2,341,761	4.8 %
% of Total Revenue	8.6 %	7.4 %	1.2 %	10.5 %	10.0 %	0.5 %

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FOR COLLECTIONS IN

June

2008

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ACCOUNT GROUPS

10000 Unclassified

	June 2008	June 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	1,524	1,474	50	1,524	1,474	50
Net Taxable Sales	11,645,950	10,273,636	13.4 %	70,373,262	69,247,789	1.6 %
Net Sales Tax	375,478	329,810	13.8 %	2,255,235	2,194,858	2.8 %
Delinquent Sales Tax	0	547	-	6,227	250,085	-
Use Tax	40,117	29,880	34.3 %	176,078	181,546	(3.0) %
Delinquent Use Tax	0	10,028	-	5,733	10,028	-
Other Revenue	6,689	1,370	-	6,705	95,510	-
Total Revenue	422,284	371,635	13.6 %	2,449,978	2,732,027	(10.3) %
% of Total Revenue	11.1 %	10.1 %	1.0 %	10.5 %	11.7 %	(1.2) %

11200 Home Occupations

Active Accounts	100	82	18	100	82	18
Net Taxable Sales	229,489	257,647	(10.9) %	2,252,213	2,468,516	(8.8) %
Net Sales Tax	7,290	8,185	(10.9) %	71,732	78,642	(8.8) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	9	8	12.5 %	99	168	(41.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	16	11	-	72	36	-
Total Revenue	7,315	8,204	(10.8) %	71,903	78,846	(8.8) %
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

Active Accounts	228	208	20	228	208	20
Net Taxable Sales	1,794,531	684,555	162.1 %	10,817,933	6,098,096	77.4 %
Net Sales Tax	58,117	21,895	165.4 %	348,689	184,469	89.0 %
Delinquent Sales Tax	0	0	-	0	505	-
Use Tax	117,641	117,193	0.4 %	1,077,318	932,467	15.5 %
Delinquent Use Tax	0	12,964	-	0	14,089	-
Other Revenue	8,163	1,762	-	9,207	2,511	-
Total Revenue	183,921	153,814	19.6 %	1,435,214	1,134,041	26.6 %
% of Total Revenue	4.8 %	4.2 %	0.6 %	6.1 %	4.9 %	1.2 %

00000 Boulder County Vehicle

Use Tax	194,777	222,198	(12.3) %	1,228,738	1,146,131	7.2 %
% of Total Revenue	5.1 %	6.0 %	(0.9) %	5.3 %	4.9 %	0.4 %

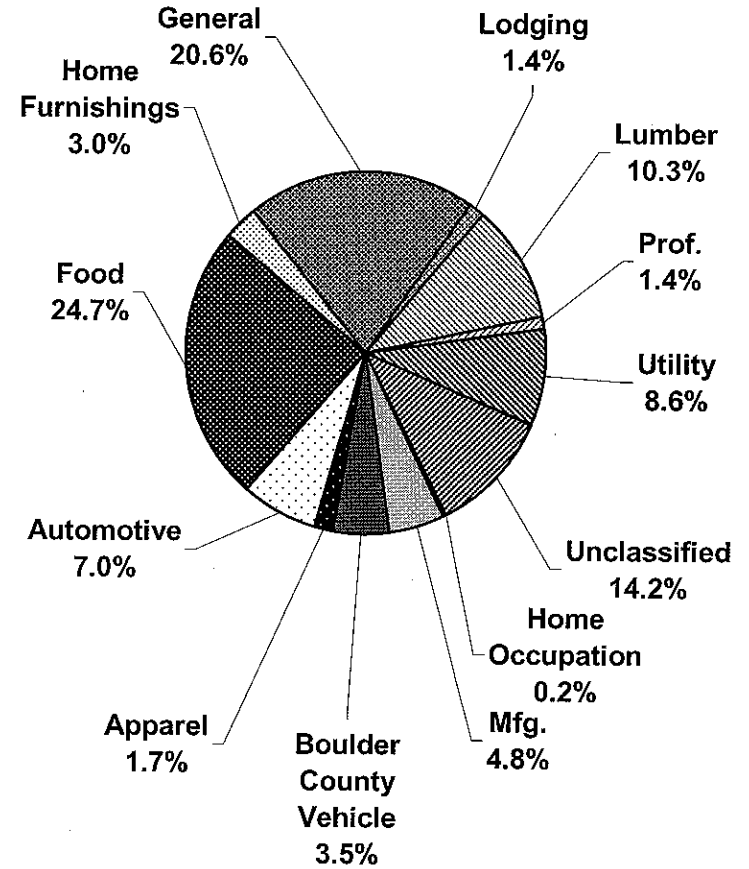
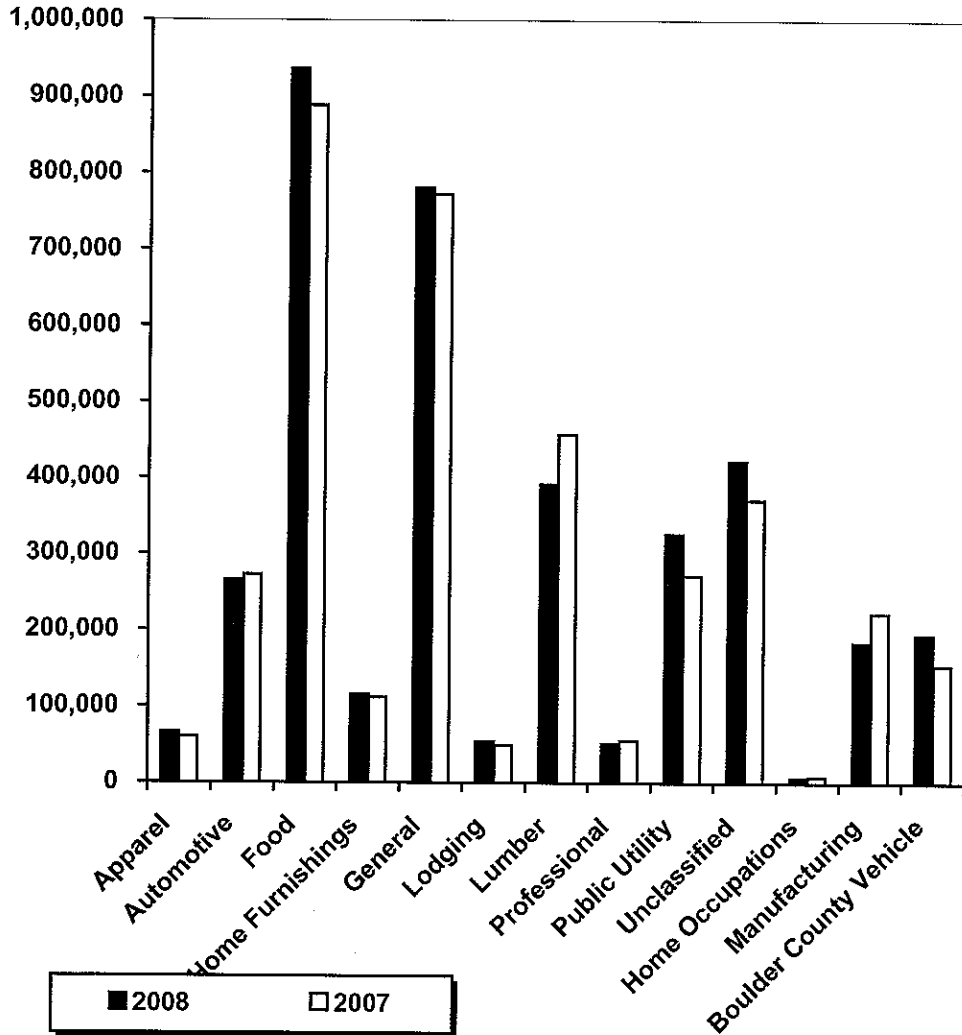
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Net Sales & Use Tax Collections by Industry Type

For The Month Of

June

2008



Note: Revenue received January 2007 has been normalized to the 3.275% sales tax rate, which took effect January 2007, in order to accurately compare collections at different rates.

SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		June 2008		INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
			June 2008	June 2007				
Apparel 01000	86	Net Taxable Sales	2,039,080	1,876,276	8.7 %	12,719,158	12,687,765	0.2 %
		Total Revenue	65,818	60,214	9.3 %	410,329	414,594	(1.0) %
Automotive 02000	288	Net Taxable Sales	8,222,303	8,523,067	(3.5) %	47,075,987	50,235,266	(6.3) %
		Total Revenue	266,154	272,726	(2.4) %	1,525,099	1,627,185	(6.3) %
Food 03000	367	Net Taxable Sales	28,740,253	27,105,911	6.0 %	187,820,943	178,480,341	5.2 %
		Total Revenue	936,401	888,423	5.4 %	6,148,015	5,847,644	5.1 %
Home Furnishings 04000	203	Net Taxable Sales	3,498,067	3,476,405	0.6 %	23,574,526	24,357,495	(3.2) %
		Total Revenue	115,385	111,849	3.2 %	770,982	794,046	(2.9) %
General 05000	430	Net Taxable Sales	23,809,747	23,559,915	1.1 %	126,198,159	130,752,003	(3.5) %
		Total Revenue	780,678	771,702	1.2 %	4,134,458	4,297,970	(3.8) %
Lodging 06000	18	Net Taxable Sales	1,675,701	1,498,141	11.9 %	7,942,966	6,338,203	25.3 %
		Total Revenue	54,376	49,560	9.7 %	258,657	256,751	0.7 %
Lumber 07000	1,868	Net Taxable Sales	9,037,346	8,670,490	4.2 %	41,407,422	40,420,779	2.4 %
		Total Revenue	392,044	457,061	(14.2) %	1,991,610	2,135,413	(6.7) %
Professional 08000	1,582	Net Taxable Sales	1,258,870	1,293,449	(2.7) %	9,674,934	10,513,887	(8.0) %
		Total Revenue	51,881	55,599	(6.7) %	475,258	550,899	(13.7) %
Public Utility 09000	241	Net Taxable Sales	9,800,948	9,002,598	8.9 %	73,604,702	71,703,304	2.7 %
		Total Revenue	326,445	272,123	20.0 %	2,455,157	2,341,761	4.8 %
Unclassified 10000	1,524	Net Taxable Sales	11,645,950	10,273,636	13.4 %	70,373,262	69,247,789	1.6 %
		Total Revenue	422,284	371,635	13.6 %	2,449,978	2,732,027	(10.3) %
Home Occupations 11200	100	Net Taxable Sales	229,489	257,647	(10.9) %	2,252,213	2,468,516	(8.8) %
		Total Revenue	7,315	8,204	(10.8) %	71,903	78,846	(8.8) %
Manufacturing 12000	228	Net Taxable Sales	1,794,531	684,555	162.1 %	10,817,933	6,098,096	77.4 %
		Total Revenue	183,921	153,814	19.6 %	1,435,214	1,134,041	26.6 %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	194,777	222,198	(12.3) %	1,228,738	1,146,131	7.2 %
GRAND TOTALS	6,936	Net Taxable Sales	101,752,285	96,222,090	5.7 %	613,462,205	603,303,444	1.7 %
		Total Revenue	3,797,479	3,695,108	2.8 %	23,355,398	23,357,308	(0.0) %

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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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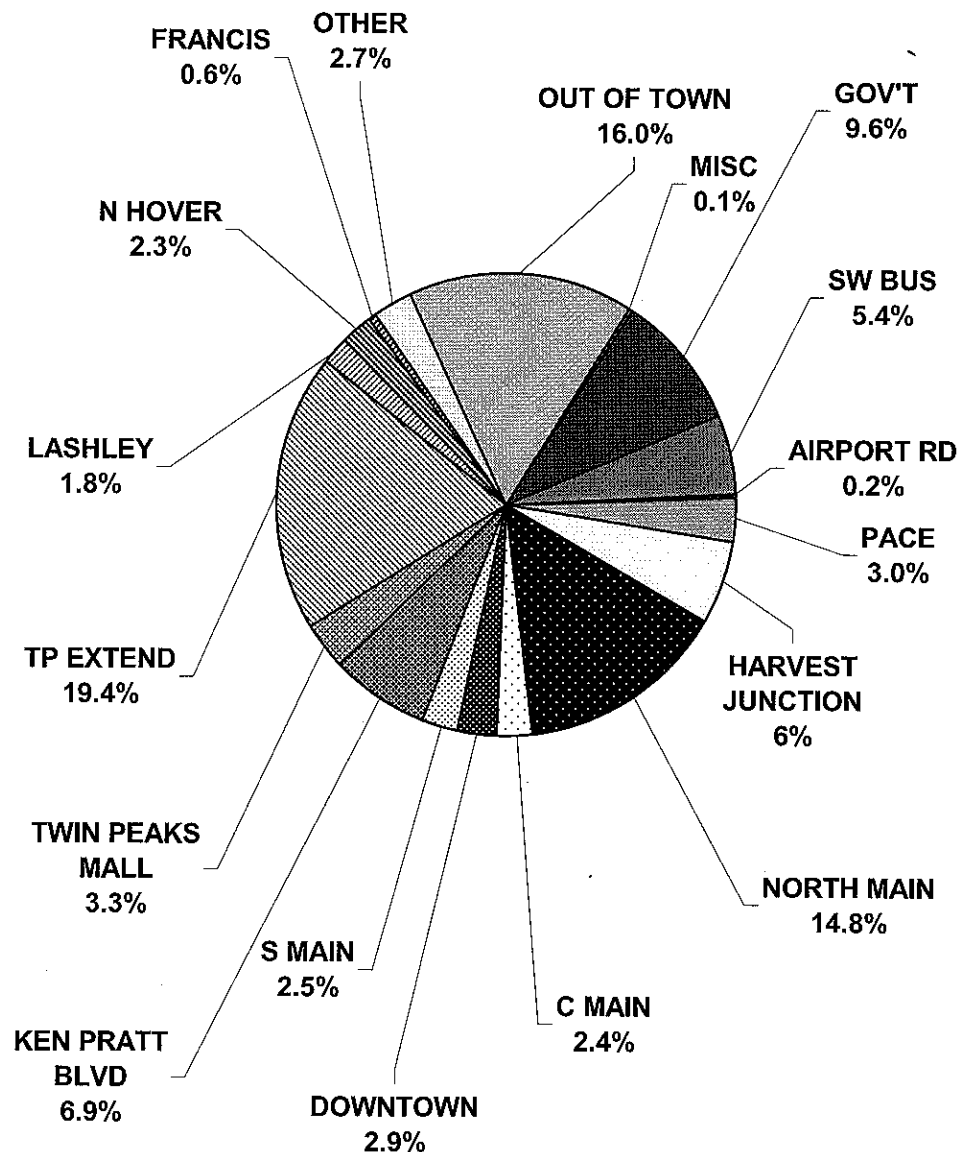
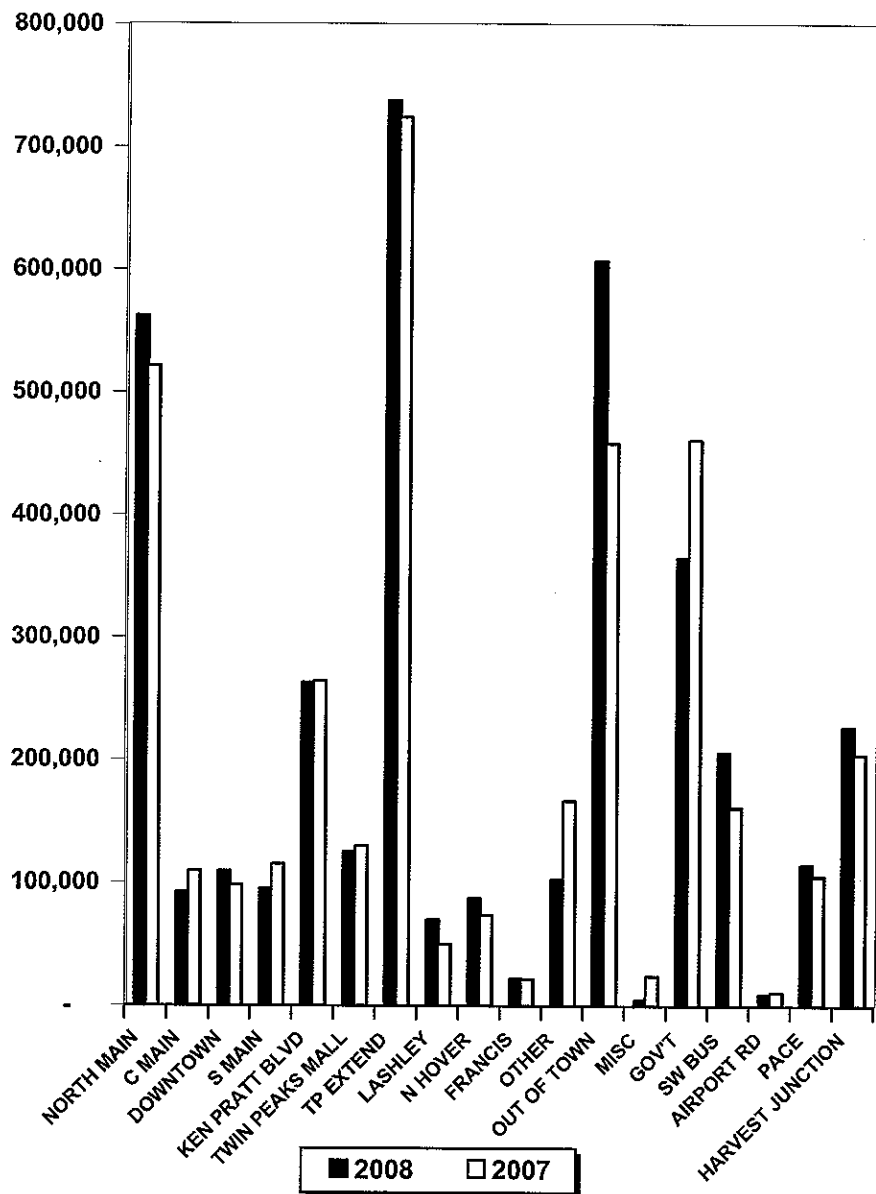
		June 2008						
LOCATION		% OF AREA TO TOTAL	June 2008	June 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	16.8%	17,134,921	15,940,283	7.5 %	96,034,612	91,472,172	5.0 %
	Total Revenue	14.8%	562,292	521,125	7.9 %	3,147,118	3,006,931	4.7 %
CENTRAL MAIN	Net Taxable Sales	2.8%	2,860,845	3,470,051	(17.6) %	17,298,807	18,644,964	(7.2) %
	Total Revenue	2.4%	91,950	109,074	(15.7) %	557,649	598,830	(6.9) %
DOWNTOWN	Net Taxable Sales	3.3%	3,315,962	2,970,939	11.6 %	17,945,317	15,947,346	12.5 %
	Total Revenue	2.9%	109,102	97,821	11.5 %	594,912	535,214	11.2 %
SOUTH MAIN	Net Taxable Sales	2.9%	2,912,014	3,513,972	(17.1) %	17,021,219	20,726,706	(17.9) %
	Total Revenue	2.5%	94,662	114,805	(17.5) %	555,466	679,657	(18.3) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.9%	8,083,740	8,029,315	0.7 %	45,559,190	45,119,052	1.0 %
	Total Revenue	6.9%	262,848	263,956	(0.4) %	1,486,290	1,483,624	0.2 %
TWIN PEAKS MALL	Net Taxable Sales	3.7%	3,773,108	3,902,541	(3.3) %	26,222,029	29,461,131	(11.0) %
	Total Revenue	3.3%	124,844	129,490	(3.6) %	879,587	976,447	(9.9) %
TW PKS SQ EXTENDED	Net Taxable Sales	22.1%	22,510,735	22,135,656	1.7 %	129,867,886	131,011,017	(0.9) %
	Total Revenue	19.4%	737,839	724,093	1.9 %	4,260,541	4,303,372	(1.0) %
LASHLEY	Net Taxable Sales	1.8%	1,866,341	1,480,451	26.1 %	9,301,194	9,052,267	2.7 %
	Total Revenue	1.8%	69,701	49,787	40.0 %	478,073	296,430	61.3 %
NORTH HOVER	Net Taxable Sales	2.6%	2,669,642	2,224,447	20.0 %	15,761,371	14,811,885	6.4 %
	Total Revenue	2.3%	87,202	73,355	18.9 %	515,932	481,192	7.2 %
FRANCIS	Net Taxable Sales	0.7%	673,831	666,442	1.1 %	3,864,964	3,775,468	2.4 %
	Total Revenue	0.6%	21,473	21,255	1.0 %	123,649	121,129	2.1 %
ALL OTHERS	Net Taxable Sales	2.5%	2,590,155	2,804,276	(7.6) %	14,968,108	13,281,100	12.7 %
	Total Revenue	2.7%	102,596	166,394	(38.3) %	595,763	977,884	(39.1) %
OUT OF TOWN	Net Taxable Sales	17.5%	17,770,514	13,950,856	27.4 %	127,701,159	121,871,681	4.8 %
	Total Revenue	16.0%	607,464	458,455	32.5 %	4,424,217	4,234,231	4.5 %
MISCELLANEOUS	Net Taxable Sales	0.1%	135,043	667,138	(79.8) %	2,480,381	3,983,437	(37.7) %
	Total Revenue	0.1%	4,538	23,821	(80.9) %	90,604	140,984	(35.7) %
CITY, BLDR CO	Net Taxable Sales	2.5%	2,583,192	2,785,222	(7.3) %	16,928,938	17,462,663	(3.1) %
	Total Revenue	9.6%	364,919	461,180	(20.9) %	2,387,152	2,457,156	(2.8) %
SW BUSINESS	Net Taxable Sales	2.1%	2,182,818	1,944,368	12.3 %	13,233,731	10,724,473	23.4 %
	Total Revenue	5.4%	205,644	160,873	27.8 %	1,222,474	1,102,481	10.9 %
AIRPORT ROAD	Net Taxable Sales	0.2%	238,780	334,135	(28.5) %	1,463,462	1,894,386	(22.7) %
	Total Revenue	0.2%	9,419	10,623	(11.3) %	49,480	62,190	(20.4) %
PACE	Net Taxable Sales	3.4%	3,507,533	3,134,840	11.9 %	21,891,795	20,710,814	5.7 %
	Total Revenue	3.0%	114,406	105,033	8.9 %	715,266	678,648	5.4 %
HARVEST JUNCTION	Net Taxable Sales	6.8%	6,943,111	6,267,158	10.8 %	35,918,042	33,352,882	7.7 %
	Total Revenue	6.0%	226,580	203,968	11.1 %	1,271,225	1,220,908	4.1 %
TOTALS	Net Taxable Sales	100.0%	101,752,285	96,222,090	5.7 %	613,462,205	603,303,444	1.7 %
	Total Revenue	100.0%	3,797,479	3,695,108	2.8 %	23,355,398	23,357,308	(0.0) %

Note: Revenue received January 2007 has been normalized to the 3.275% sales tax rate, which took effect January 2007, in order to accurately compare collections at different rates.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of

**June
2008**



Note: Revenue received January 2007 has been normalized to the 3.275% sales tax rate, which took effect January 2007, in order to accurately compare collections at different rates.

NORTH MAIN	Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	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	Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	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	Business on the TWIN PEAKS MALL Complex.
TW PKS SQ EXTENDED	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	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	Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	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	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	Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	Business generally located on PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
HARVEST JUNCTION	Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

LODGERS TAX**June****2008**

	<u>CURRENT</u>	<u>YTD</u>
January		
February	19,308	19,308
March	22,025	41,333
April	22,520	63,853
May	25,853	89,706
June	30,714	120,420
July		
August		
September		
October		
November		
December		
Total	<u>\$ 120,420</u>	