

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

REVENUE ANALYSIS OF TAXES COLLECTED

July 2008

SUMMARY

Total Collections this Month:	\$	4,092,985
Compared to Last Year:		4,314,060
Percentage change:		(5.1) %

CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	16

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 July 2008

Overview

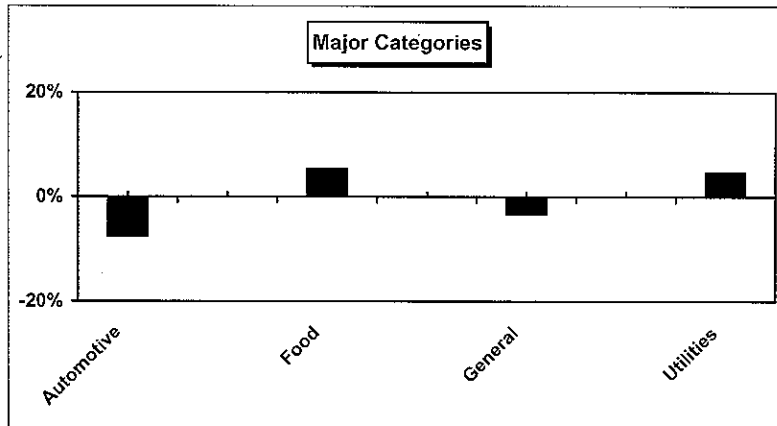
Month of July: Total collections for the month of July decreased by 5.1% compared to last year. The Sales Tax Component increased by 0.2% while the Use Tax component decreased by 25.3%.

Year to Date: Total collections **through** July decreased by 0.8% for 2008. The sales tax component increased by 2.1% and the use tax component decreased by 5.7%.

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.

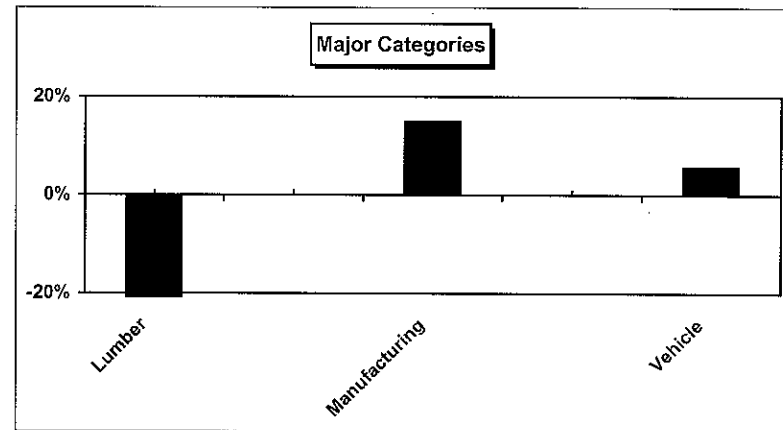
Sales Tax Activity

The *Automotive*, and *General* categories decreased by 7.5% and 3.2% respectively, while *Food* and *Utilities* increased by 5.3%, and 4.6% respectively.



Use Tax Activity

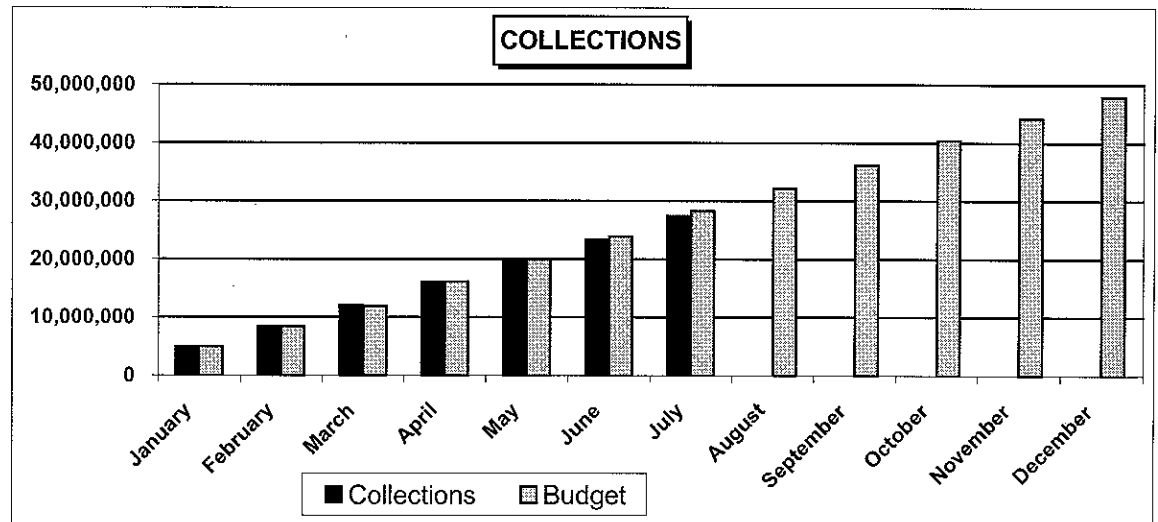
The *Manufacturing* and *Vehicle* categories show increases of 14.9% and 5.7% respectively, while the *Lumber* category shows a decrease of 32.1%.



SALES & USE TAX COLLECTIONS - BUDGET TO ACTUAL

July
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	3,497,507	595,478	4,092,985
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			\$ 23,380,360	4,068,023	27,448,383



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
July 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	12,105,074	2,258,695	14,363,769	14,278,082	147,070	14,425,152	18.0%	-93.5%	0.4%	2.55%
PIF Fund	2,136,189	398,593	2,534,783	-	2,337,219	2,337,219	n/a	486.4%	-7.8%	2.55%
Other Funds	9,078,795	1,694,021	10,772,816	9,102,278	1,583,734	10,686,012	0.3%	-6.5%	-0.8%	2.55%
All Funds Total	23,320,058	4,351,310	27,671,368	23,380,360	4,068,023	27,448,383	0.3%	-6.5%	-0.8%	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 seven months is that the General Fund share of revenue from sales and use tax is up by 0.4%. 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 seven months, the PIF is down by 7.8%, 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**July****2008****5****ACCOUNT GROUPS****July
2008****July
2007****INC
(DEC)****YTD
2008****YTD
2007****INC
(DEC)****GRAND TOTALS**

Active Accounts	6,976	6,874	102	6,976	6,874	102
Net Taxable Sales	109,175,557	108,953,065	0.2 %	722,637,762	712,256,509	1.5 %
Net Sales Tax	3,491,747	3,485,840	0.2 %	23,311,647	22,832,931	2.1 %
Delinquent Sales Tax	0	19,701	-	26,419	367,244	-
Use Tax	595,478	796,966	(25.3) %	4,062,291	4,306,452	(5.7) %
Delinquent Use Tax	0	5,207	-	5,733	40,219	-
Other Revenue*	5,760	6,346	-	42,293	124,522	-
Total Revenue	4,092,985	4,314,060	(5.1) %	27,448,383	27,671,368	(0.8) %

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

July

2008

6

ACCOUNT GROUPS

	July 2008	July 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>01000 Apparel</u>						
Active Accounts	86	94	(8)	86	94	(8)
Net Taxable Sales	2,383,101	2,474,472	(3.7) %	15,102,259	15,162,237	(0.4) %
Net Sales Tax	76,566	76,677	(0.1) %	482,722	479,519	0.7 %
Delinquent Sales Tax	0	2,847	-	2,050	5,878	-
Use Tax	135	217	(37.8) %	1,497	7,339	(79.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	40	554	-	801	2,153	-
Total Revenue	76,741	80,295	(4.4) %	487,070	494,889	(1.6) %
% of Total Revenue	1.9 %	1.9 %	0.0 %	1.8 %	1.8 %	0.0 %
<u>02000 Automotive</u>						
Active Accounts	290	287	3	290	287	3
Net Taxable Sales	7,992,415	9,499,713	(15.9) %	55,068,402	59,734,979	(7.8) %
Net Sales Tax	256,953	303,046	(15.2) %	1,762,052	1,905,815	(7.5) %
Delinquent Sales Tax	0	1,250	-	1,797	7,127	-
Use Tax	2,390	6,082	(60.7) %	15,677	15,557	0.8 %
Delinquent Use Tax	0	4,092	-	0	10,351	-
Other Revenue	1,429	0	-	6,345	2,805	-
Total Revenue	260,772	314,470	(17.1) %	1,785,871	1,941,655	(8.0) %
% of Total Revenue	6.4 %	7.3 %	(0.9) %	6.5 %	7.0 %	(0.5) %
<u>03000 Food</u>						
Active Accounts	369	356	13	369	356	13
Net Taxable Sales	28,455,179	27,380,173	3.9 %	219,532,040	209,075,372	5.0 %
Net Sales Tax	913,777	879,156	3.9 %	7,088,047	6,733,471	5.3 %
Delinquent Sales Tax	0	5,757	-	12,464	31,960	-
Use Tax	16,514	23,858	(30.8) %	82,776	86,731	(4.6) %
Delinquent Use Tax	0	0	-	0	4,119	-
Other Revenue	0	4,103	-	1,874	9,752	-
Total Revenue	930,291	912,874	1.9 %	7,185,161	6,866,033	4.6 %
% of Total Revenue	22.7 %	21.2 %	1.5 %	26.2 %	24.8 %	1.4 %

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FOR COLLECTIONS IN

July

2008

7

ACCOUNT GROUPS

	July 2008	July 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	199	192	7	199	192	7
Net Taxable Sales	3,850,839	3,792,182	1.5 %	27,425,365	28,149,677	(2.6) %
Net Sales Tax	124,160	121,408	2.3 %	882,678	895,501	(1.4) %
Delinquent Sales Tax	0	614	-	1,708	11,585	-
Use Tax	520	18,040	(97.1) %	9,929	23,177	(57.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	209	687	-	1,556	4,532	-
Total Revenue	124,889	140,749	(11.3) %	895,871	934,795	(4.2) %
% of Total Revenue	3.1 %	3.3 %	(0.2) %	3.3 %	3.4 %	(0.1) %
<u>05000 General</u>						
Active Accounts	430	412	18	430	412	18
Net Taxable Sales	25,028,038	25,597,544	(2.2) %	147,970,279	153,134,689	(3.4) %
Net Sales Tax	814,395	832,018	(2.1) %	4,815,502	4,976,104	(3.2) %
Delinquent Sales Tax	0	1,867	-	0	10,863	-
Use Tax	4,077	4,844	(15.8) %	28,317	42,834	(33.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	18	-	2,256	1,401	-
Total Revenue	818,472	838,747	(2.4) %	4,846,075	5,031,202	(3.7) %
% of Total Revenue	20.0 %	19.4 %	0.6 %	17.7 %	18.2 %	(0.5) %
<u>06000 Lodging</u>						
Active Accounts	18	20	(2)	18	20	(2)
Net Taxable Sales	1,689,314	1,811,477	(6.7) %	9,632,280	8,149,680	18.2 %
Net Sales Tax	54,839	58,840	(6.8) %	311,416	264,072	17.9 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	32	158	(79.7) %	1,089	50,209	(97.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	13	0	-	1,036	1,468	-
Total Revenue	54,884	58,998	(7.0) %	313,541	315,749	(0.7) %
% of Total Revenue	1.3 %	1.4 %	(0.1) %	1.1 %	1.1 %	0.0 %

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FOR COLLECTIONS IN

July

2008

8

ACCOUNT GROUPS

	July 2008	July 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	1,889	1,900	(11)	1,889	1,900	(11)
Net Taxable Sales	9,529,931	9,979,309	(4.5) %	50,937,353	50,400,088	1.1 %
Net Sales Tax	309,568	324,225	(4.5) %	1,649,964	1,630,985	1.2 %
Delinquent Sales Tax	0	0	-	1,238	1,017	-
Use Tax	58,780	212,781	(72.4) %	705,699	1,039,047	(32.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,348	12	-	5,405	1,382	-
Total Revenue	370,696	537,018	(31.0) %	2,362,306	2,672,431	(11.6) %
% of Total Revenue	9.1 %	12.4 %	(3.3) %	8.6 %	9.7 %	(1.1) %
<u>08000 Professional</u>						
Active Accounts	1,594	1,615	(21)	1,594	1,615	(21)
Net Taxable Sales	1,871,997	2,471,823	(24.3) %	11,546,931	12,985,710	(11.1) %
Net Sales Tax	59,278	77,660	(23.7) %	364,205	368,918	(1.3) %
Delinquent Sales Tax	0	694	-	0	41,552	-
Use Tax	49,178	75,515	(34.9) %	216,803	292,006	(25.8) %
Delinquent Use Tax	0	0	-	0	517	-
Other Revenue	0	0	-	2,706	1,775	-
Total Revenue	108,456	153,869	(29.5) %	583,714	704,768	(17.2) %
% of Total Revenue	2.6 %	3.6 %	(1.0) %	2.1 %	2.5 %	(0.4) %
<u>09000 Public Utility</u>						
Active Accounts	244	235	9	244	235	9
Net Taxable Sales	10,416,966	9,471,455	10.0 %	84,021,668	81,174,759	3.5 %
Net Sales Tax	338,718	307,488	10.2 %	2,735,912	2,615,255	4.6 %
Delinquent Sales Tax	0	0	-	935	0	-
Use Tax	8,496	7,110	19.5 %	62,915	40,879	53.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,707	0	-	4,316	225	-
Total Revenue	348,921	314,598	10.9 %	2,804,078	2,656,359	5.6 %
% of Total Revenue	8.5 %	7.3 %	1.2 %	10.2 %	9.6 %	0.6 %

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FOR COLLECTIONS IN

July

2008

9

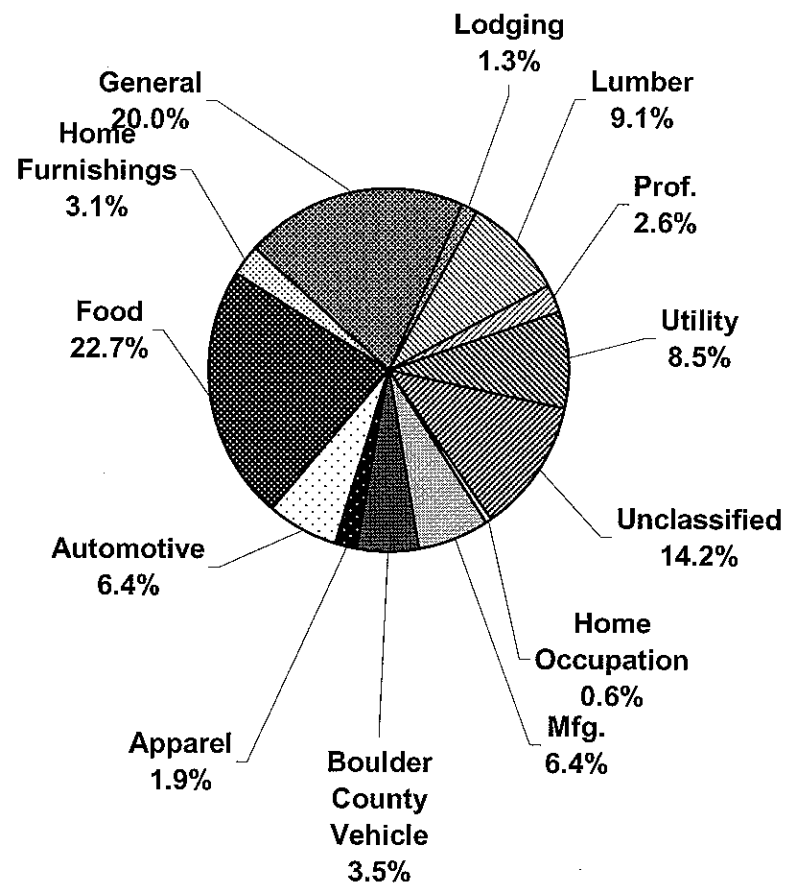
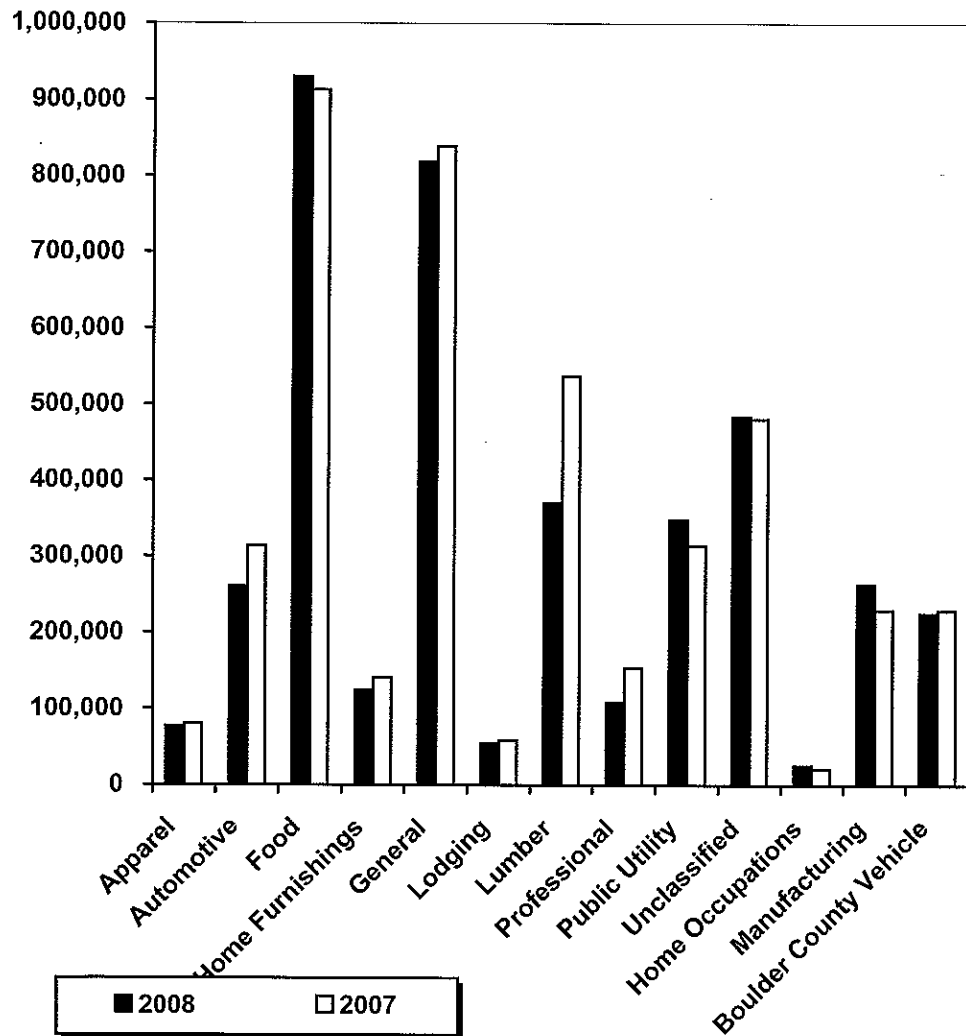
ACCOUNT GROUPS

	July 2008	July 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	1,528	1,471	57	1,528	1,471	57
Net Taxable Sales	15,438,952	14,516,936	6.4 %	85,812,214	83,764,725	2.4 %
Net Sales Tax	462,922	442,472	4.6 %	2,718,157	2,637,330	3.1 %
Delinquent Sales Tax	0	6,672	-	6,227	256,757	-
Use Tax	20,790	30,967	(32.9) %	196,868	212,513	(7.4) %
Delinquent Use Tax	0	0	-	5,733	10,028	-
Other Revenue	0	638	-	6,705	96,148	-
Total Revenue	483,712	480,749	0.6 %	2,933,690	3,212,776	(8.7) %
% of Total Revenue	11.8 %	11.1 %	0.7 %	10.7 %	11.6 %	(0.9) %
<u>11200 Home Occupations</u>						
Active Accounts	99	83	16	99	83	16
Net Taxable Sales	810,227	674,124	20.2 %	3,062,440	3,142,640	(2.6) %
Net Sales Tax	25,856	21,480	20.4 %	97,588	100,122	(2.5) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	5	20	(75.0) %	104	188	(44.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	14	0	-	86	36	-
Total Revenue	25,875	21,500	20.3 %	97,778	100,346	(2.6) %
% of Total Revenue	0.6 %	0.5 %	0.1 %	0.4 %	0.4 %	0.0 %
<u>12000 Manufacturing</u>						
Active Accounts	229	208	21	229	208	21
Net Taxable Sales	1,708,598	1,283,857	33.1 %	12,526,531	7,381,953	69.7 %
Net Sales Tax	54,715	41,370	32.3 %	403,404	225,839	78.6 %
Delinquent Sales Tax	0	0	-	0	505	-
Use Tax	208,633	186,856	11.7 %	1,285,951	1,119,323	14.9 %
Delinquent Use Tax	0	1,115	-	0	15,204	-
Other Revenue	0	334	-	9,207	2,845	-
Total Revenue	263,348	229,675	14.7 %	1,698,562	1,363,716	24.6 %
% of Total Revenue	6.4 %	5.3 %	1.1 %	6.2 %	4.9 %	1.3 %
<u>00000 Boulder County Vehicle</u>						
Use Tax	225,928	230,518	(2.0) %	1,454,666	1,376,649	5.7 %
% of Total Revenue	5.5 %	5.3 %	0.2 %	5.3 %	5.0 %	0.3 %

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Net Sales & Use Tax Collections by Industry Type

For The Month Of
July
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

11

ACCOUNT GROUP		ACTIVE ACCTS	July 2008		INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)	
ACCOUNT #			July 2008	July 2007					
Apparel	01000	86	Net Taxable Sales	2,383,101	2,474,472	(3.7) %	15,102,259	15,162,237	(0.4) %
			Total Revenue	76,741	80,295	(4.4) %	487,070	494,889	(1.6) %
Automotive	02000	290	Net Taxable Sales	7,992,415	9,499,713	(15.9) %	55,068,402	59,734,979	(7.8) %
			Total Revenue	260,772	314,470	(17.1) %	1,785,871	1,941,655	(8.0) %
Food	03000	369	Net Taxable Sales	28,455,179	27,380,173	3.9 %	219,532,040	209,075,372	5.0 %
			Total Revenue	930,291	912,874	1.9 %	7,185,161	6,866,033	4.6 %
Home Furnishings	04000	199	Net Taxable Sales	3,850,839	3,792,182	1.5 %	27,425,365	28,149,677	(2.6) %
			Total Revenue	124,889	140,749	(11.3) %	895,871	934,795	(4.2) %
General	05000	430	Net Taxable Sales	25,028,038	25,597,544	(2.2) %	147,970,279	153,134,689	(3.4) %
			Total Revenue	818,472	838,747	(2.4) %	4,846,075	5,031,202	(3.7) %
Lodging	06000	18	Net Taxable Sales	1,689,314	1,811,477	(6.7) %	9,632,280	8,149,680	18.2 %
			Total Revenue	54,884	58,998	(7.0) %	313,541	315,749	(0.7) %
Lumber	07000	1,889	Net Taxable Sales	9,529,931	9,979,309	(4.5) %	50,937,353	50,400,088	1.1 %
			Total Revenue	370,696	537,018	(31.0) %	2,362,306	2,672,431	(11.6) %
Professional	08000	1,594	Net Taxable Sales	1,871,997	2,471,823	(24.3) %	11,546,931	12,985,710	(11.1) %
			Total Revenue	108,456	153,869	(29.5) %	583,714	704,768	(17.2) %
Public Utility	09000	244	Net Taxable Sales	10,416,966	9,471,455	10.0 %	84,021,668	81,174,759	3.5 %
			Total Revenue	348,921	314,598	10.9 %	2,804,078	2,656,359	5.6 %
Unclassified	10000	1,528	Net Taxable Sales	15,438,952	14,516,936	6.4 %	85,812,214	83,764,725	2.4 %
			Total Revenue	483,712	480,749	0.6 %	2,933,690	3,212,776	(8.7) %
Home Occupations	11200	99	Net Taxable Sales	810,227	674,124	20.2 %	3,062,440	3,142,640	(2.6) %
			Total Revenue	25,875	21,500	20.3 %	97,778	100,346	(2.6) %
Manufacturing	12000	229	Net Taxable Sales	1,708,598	1,283,857	33.1 %	12,526,531	7,381,953	69.7 %
			Total Revenue	263,348	229,675	14.7 %	1,698,562	1,363,716	24.6 %
Boulder County Vehicle	00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
			Total Revenue	225,928	230,518	(2.0) %	1,454,666	1,376,649	5.7 %
GRAND TOTALS		6,976	Net Taxable Sales	109,175,557	108,953,065	0.2 %	722,637,762	712,256,509	1.5 %
			Total Revenue	4,092,985	4,314,060	(5.1) %	27,448,383	27,671,368	(0.8) %

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.

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

13

July
2008

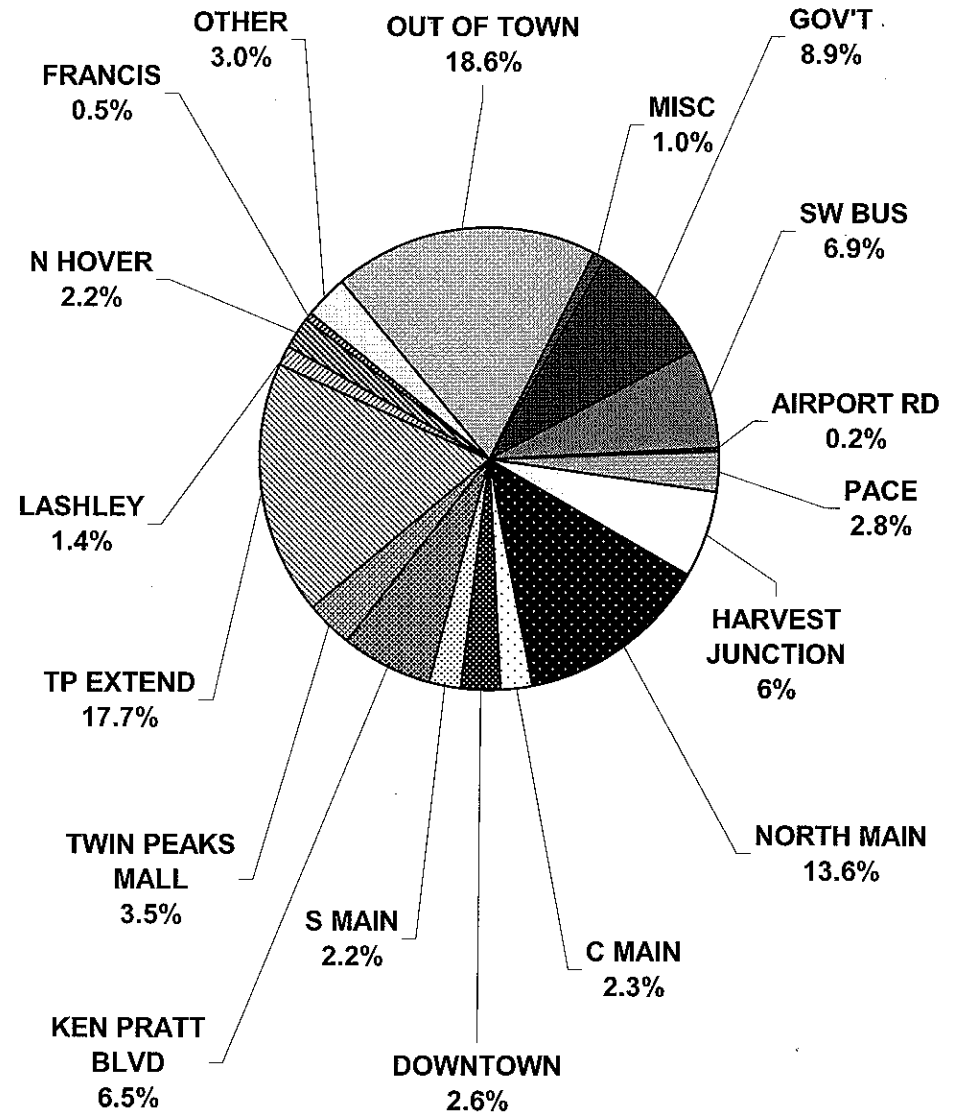
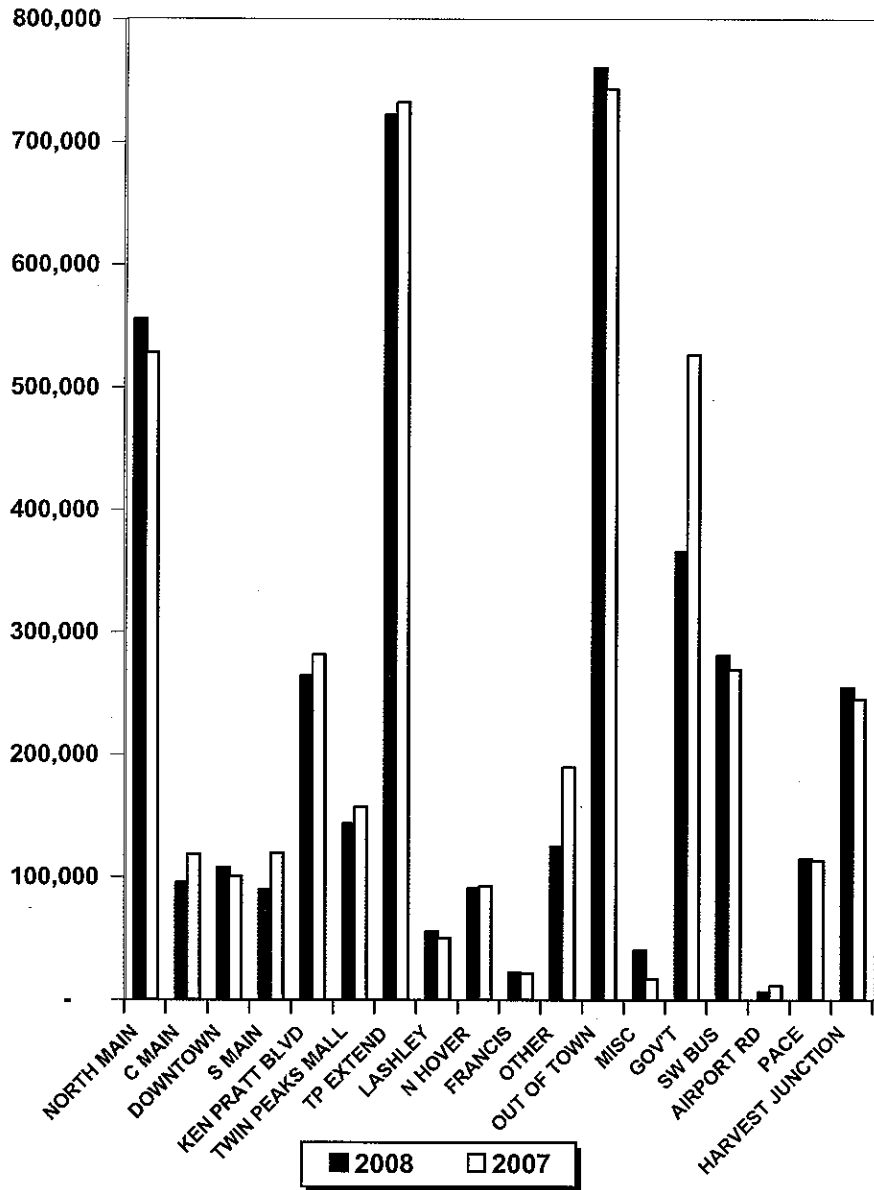
LOCATION		% OF AREA TO TOTAL	July 2008	July 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	15.5%	16,968,742	16,055,289	5.7 %	113,003,354	107,527,461	5.1 %
	Total Revenue	13.6%	555,513	528,072	5.2 %	3,702,631	3,535,003	4.7 %
CENTRAL MAIN	Net Taxable Sales	2.7%	2,963,537	3,487,335	(15.0) %	20,262,344	22,132,299	(8.4) %
	Total Revenue	2.3%	95,150	118,020	(19.4) %	652,799	716,850	(8.9) %
DOWNTOWN	Net Taxable Sales	2.9%	3,169,567	2,996,662	5.8 %	21,114,884	18,944,008	11.5 %
	Total Revenue	2.6%	107,158	100,032	7.1 %	702,070	635,246	10.5 %
SOUTH MAIN	Net Taxable Sales	2.5%	2,741,888	3,644,329	(24.8) %	19,763,107	24,371,035	(18.9) %
	Total Revenue	2.2%	89,520	119,149	(24.9) %	644,986	798,806	(19.3) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.4%	8,053,652	8,612,997	(6.5) %	53,612,842	53,732,049	(0.2) %
	Total Revenue	6.5%	264,124	281,326	(6.1) %	1,750,414	1,764,950	(0.8) %
TWIN PEAKS MALL	Net Taxable Sales	3.9%	4,208,954	4,659,014	(9.7) %	30,430,983	34,120,145	(10.8) %
	Total Revenue	3.5%	143,178	157,032	(8.8) %	1,022,765	1,133,479	(9.8) %
TW PKS SQ EXTENDED	Net Taxable Sales	20.2%	22,022,907	22,312,092	(1.3) %	151,890,793	153,323,109	(0.9) %
	Total Revenue	17.7%	722,521	732,376	(1.3) %	4,983,062	5,035,748	(1.0) %
LASHLEY	Net Taxable Sales	1.5%	1,588,774	1,577,210	0.7 %	10,889,968	10,629,477	2.5 %
	Total Revenue	1.4%	55,351	50,004	10.7 %	533,424	346,434	54.0 %
NORTH HOVER	Net Taxable Sales	2.5%	2,777,207	2,669,484	4.0 %	18,538,578	17,481,369	6.0 %
	Total Revenue	2.2%	90,458	92,093	(1.8) %	606,390	573,285	5.8 %
FRANCIS	Net Taxable Sales	0.6%	680,711	666,593	2.1 %	4,545,675	4,442,061	2.3 %
	Total Revenue	0.5%	22,102	21,256	4.0 %	145,751	142,385	2.4 %
ALL OTHERS	Net Taxable Sales	2.8%	3,108,304	2,950,912	5.3 %	18,076,412	16,232,012	11.4 %
	Total Revenue	3.0%	124,641	189,227	(34.1) %	720,404	1,167,111	(38.3) %
OUT OF TOWN	Net Taxable Sales	19.7%	21,526,148	22,333,640	(3.6) %	149,227,307	144,205,321	3.5 %
	Total Revenue	18.6%	760,750	743,563	2.3 %	5,184,967	4,977,794	4.2 %
MISCELLANEOUS	Net Taxable Sales	2.1%	2,277,498	349,245	552.1 %	4,757,879	4,332,682	9.8 %
	Total Revenue	1.0%	40,261	16,649	141.8 %	130,865	157,633	(17.0) %
CITY, BLDR CO	Net Taxable Sales	2.6%	2,804,919	2,800,635	0.2 %	19,733,857	20,263,298	(2.6) %
	Total Revenue	8.9%	365,782	526,790	(30.6) %	2,752,934	2,983,946	(7.7) %
SW BUSINESS	Net Taxable Sales	2.5%	2,775,757	2,776,449	(0.0) %	16,009,488	13,500,922	18.6 %
	Total Revenue	6.9%	280,745	268,929	4.4 %	1,503,219	1,371,410	9.6 %
AIRPORT ROAD	Net Taxable Sales	0.2%	205,386	359,220	(42.8) %	1,668,848	2,253,606	(25.9) %
	Total Revenue	0.2%	6,533	11,439	(42.9) %	56,013	73,629	(23.9) %
PACE	Net Taxable Sales	3.2%	3,498,320	3,416,094	2.4 %	25,390,115	24,126,908	5.2 %
	Total Revenue	2.8%	114,434	113,047	1.2 %	829,700	791,695	4.8 %
HARVEST JUNCTION	Net Taxable Sales	7.1%	7,803,286	7,285,865	7.1 %	43,721,328	40,638,747	7.6 %
	Total Revenue	6.2%	254,764	245,056	4.0 %	1,525,989	1,465,964	4.1 %
TOTALS	Net Taxable Sales	100.0%	109,175,557	108,953,065	0.2 %	722,637,762	712,256,509	1.5 %
	Total Revenue	100.0%	4,092,985	4,314,060	(5.1) %	27,448,383	27,671,368	(0.8) %

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

**July
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 RogersRoad, 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
July
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	30,182	150,602
August		
September		
October		
November		
December		
Total	<u>\$ 150,602</u>	