

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

REVENUE ANALYSIS OF TAXES COLLECTED

August 2008

SUMMARY

Total Collections this Month:	\$	3,773,770
Compared to Last Year:		3,726,707
Percentage change:		1.3 %

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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 August 2008

Overview

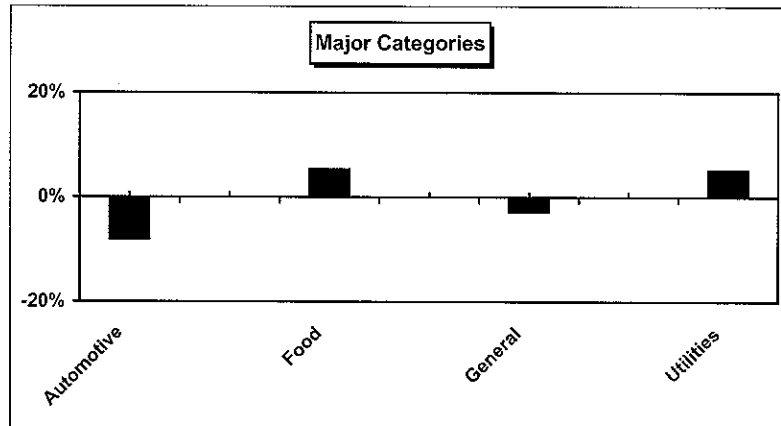
Month of August: Total collections for the month of August increased by 1.3% compared to last year. The Sales Tax Component increased by 2.2% while the Use Tax component increased by 8.8%.

Year to Date: Total collections **through** August decreased by 0.6% for 2008. The sales tax component increased by 2.1% and the use tax component decreased by 4.0%.

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.

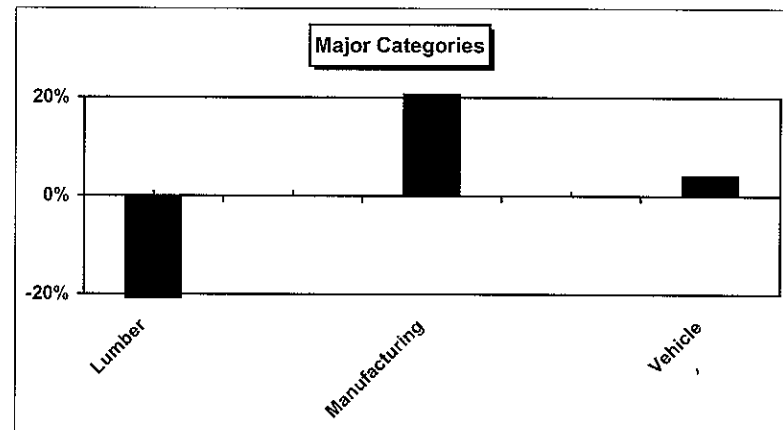
Sales Tax Activity

The *Automotive*, and *General* categories decreased by 8.1% and 2.8% respectively, while *Food* and *Utilities* increased by 5.4%, and 5.2% respectively.



Use Tax Activity

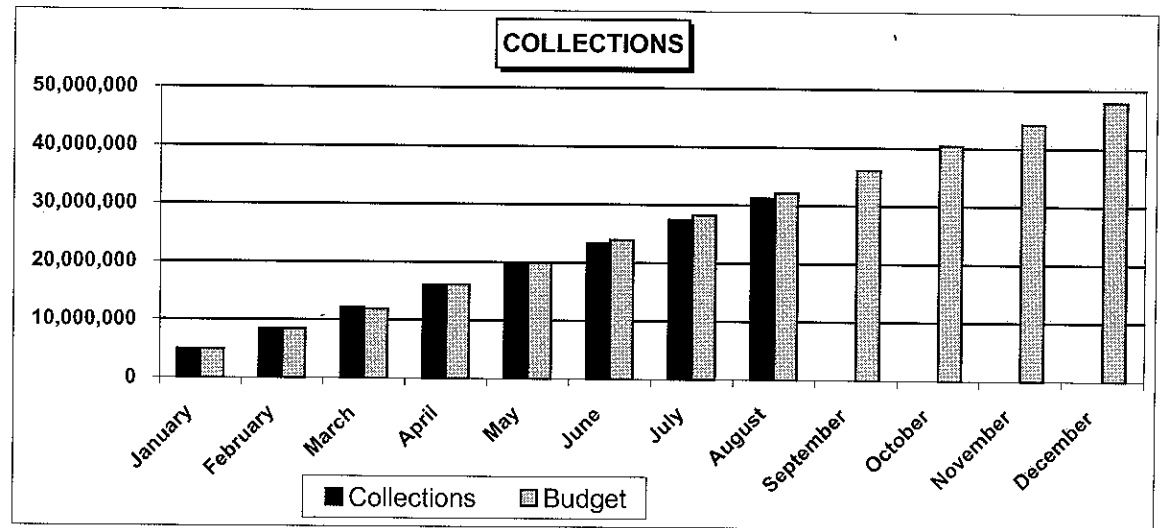
The *Manufacturing* and *Vehicle* categories show increases of 22.4% and 4.0% respectively, while the *Lumber* category shows a decrease of 31.2%.



SALES & USE TAX COLLECTIONS - BUDGET TO ACTUAL

**August
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	3,180,104	593,665	3,773,770
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			\$ 26,560,464	4,661,688	31,222,152



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
August 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	13,744,800	2,553,443	16,298,243	16,220,130	168,532	16,388,663	18.0%	-93.4%	0.6%	2.55%
PIF Fund	2,425,553	450,607	2,876,161	-	2,678,300	2,678,300	n/a	494.4%	-6.9%	2.55%
Other Funds	10,308,589	1,915,082	12,223,671	10,340,334	1,814,856	12,155,190	0.3%	-5.2%	-0.6%	2.55%
All Funds Total	26,478,942	4,919,133	31,398,075	26,560,464	4,661,688	31,222,152	0.3%	-5.2%	-0.6%	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 eight months is that the General Fund share of revenue from sales and use tax is up by 0.6%. 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 eight months, the PIF is down by 6.9%, 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

August

2008

ACCOUNT GROUPS

GRAND TOTALS

	August 2008	August 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	7,048	6,960	88	7,048	6,960	88
Net Taxable Sales	98,019,501	97,471,778	0.6 %	820,657,263	809,728,287	1.3 %
Net Sales Tax	3,173,188	3,104,390	2.2 %	26,484,835	25,937,321	2.1 %
Delinquent Sales Tax	0	47,191	-	26,419	414,435	-
Use Tax	593,666	545,512	8.8 %	4,655,957	4,851,964	(4.0) %
Delinquent Use Tax	0	22,013	-	5,733	62,232	-
Other Revenue*	6,916	7,601	-	49,209	132,123	-
Total Revenue	3,773,770	3,726,707	1.3 %	31,222,153	31,398,075	(0.6) %

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

August

2008

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ACCOUNT GROUPS

01000 Apparel

	August 2008	August 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	86	92	(6)	86	92	(6)
Net Taxable Sales	1,961,699	2,012,827	(2.5) %	17,063,958	17,175,064	(0.6) %
Net Sales Tax	63,027	64,513	(2.3) %	545,749	544,032	0.3 %
Delinquent Sales Tax	0	0	-	2,050	5,878	-
Use Tax	221	149	48.3 %	1,718	7,488	(77.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	101	427	-	902	2,580	-
Total Revenue	63,349	65,089	(2.7) %	550,419	559,978	(1.7) %
% of Total Revenue	1.7 %	1.7 %	0.0 %	1.8 %	1.8 %	0.0 %

02000 Automotive

Active Accounts	294	291	3	294	291	3
Net Taxable Sales	8,691,984	9,893,599	(12.1) %	63,760,386	69,628,578	(8.4) %
Net Sales Tax	279,983	316,478	(11.5) %	2,042,035	2,222,293	(8.1) %
Delinquent Sales Tax	0	2,664	-	1,797	9,791	-
Use Tax	1,629	433	276.2 %	17,306	15,990	8.2 %
Delinquent Use Tax	0	17,537	-	0	27,888	-
Other Revenue	618	968	-	6,963	3,773	-
Total Revenue	282,230	338,080	(16.5) %	2,068,101	2,279,735	(9.3) %
% of Total Revenue	7.5 %	9.1 %	(1.6) %	6.6 %	7.3 %	(0.7) %

03000 Food

Active Accounts	373	359	14	373	359	14
Net Taxable Sales	28,847,567	28,003,744	3.0 %	251,504,158	240,142,026	4.7 %
Net Sales Tax	933,115	876,868	6.4 %	8,123,460	7,710,617	5.4 %
Delinquent Sales Tax	0	28,754	-	12,464	60,714	-
Use Tax	7,351	8,301	(11.4) %	90,581	95,464	(5.1) %
Delinquent Use Tax	0	0	-	0	4,119	-
Other Revenue	1,795	2,365	-	3,669	12,117	-
Total Revenue	942,261	916,288	2.8 %	8,230,175	7,883,030	4.4 %
% of Total Revenue	25.0 %	24.6 %	0.4 %	26.4 %	25.1 %	1.3 %

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FOR COLLECTIONS IN

August

2008

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ACCOUNT GROUPS

	August 2008	August 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	199	198	1	199	198	1
Net Taxable Sales	3,518,363	3,332,948	5.6 %	30,943,728	31,482,625	(1.7) %
Net Sales Tax	113,321	107,294	5.6 %	995,999	1,002,795	(0.7) %
Delinquent Sales Tax	0	0	-	1,708	11,585	-
Use Tax	1,002	465	115.5 %	10,931	23,642	(53.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	232	0	-	1,788	4,532	-
Total Revenue	114,555	107,759	6.3 %	1,010,426	1,042,554	(3.1) %
% of Total Revenue	3.0 %	2.9 %	0.1 %	3.2 %	3.3 %	(0.1) %
<u>05000 General</u>						
Active Accounts	437	413	24	437	413	24
Net Taxable Sales	22,438,769	22,316,466	0.5 %	167,284,497	172,388,245	(3.0) %
Net Sales Tax	730,890	727,177	0.5 %	5,444,094	5,603,003	(2.8) %
Delinquent Sales Tax	0	0	-	0	10,863	-
Use Tax	8,916	5,274	69.1 %	36,779	47,676	(22.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,456	206	-	4,712	1,607	-
Total Revenue	742,262	732,657	1.3 %	5,485,584	5,663,150	(3.1) %
% of Total Revenue	19.7 %	19.7 %	0.0 %	17.6 %	18.0 %	(0.4) %
<u>06000 Lodging</u>						
Active Accounts	18	20	(2)	18	20	(2)
Net Taxable Sales	1,998,082	2,110,001	(5.3) %	11,630,362	10,259,681	13.4 %
Net Sales Tax	64,760	63,134	2.6 %	376,176	327,206	15.0 %
Delinquent Sales Tax	0	5,405	-	0	5,405	-
Use Tax	891	81	1,000.0 %	1,980	50,290	(96.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	120	1,250	-	1,156	2,718	-
Total Revenue	65,771	69,870	(5.9) %	379,312	385,619	(1.6) %
% of Total Revenue	1.7 %	1.9 %	(0.2) %	1.2 %	1.2 %	0.0 %

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FOR COLLECTIONS IN

August

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ACCOUNT GROUPS

07000 Lumber

	August 2008	August 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	1,915	1,932	(17)	1,915	1,932	(17)
Net Taxable Sales	8,095,713	8,307,810	(2.6) %	59,033,066	58,707,898	0.6 %
Net Sales Tax	263,388	269,966	(2.4) %	1,913,352	1,900,951	0.7 %
Delinquent Sales Tax	0	0	-	1,238	1,017	-
Use Tax	91,201	118,982	(23.3) %	796,900	1,158,029	(31.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	364	79	-	5,769	1,461	-
Total Revenue	354,953	389,027	(8.8) %	2,717,259	3,061,458	(11.2) %
% of Total Revenue	9.4 %	10.4 %	(1.0) %	8.7 %	9.8 %	(1.1) %

08000 Professional

Active Accounts	1,610	1,640	(30)	1,610	1,640	(30)
Net Taxable Sales	1,240,167	1,257,394	(1.4) %	12,787,098	14,243,104	(10.2) %
Net Sales Tax	39,592	38,491	2.9 %	403,797	407,409	(0.9) %
Delinquent Sales Tax	0	1,657	-	0	43,209	-
Use Tax	38,504	10,552	264.9 %	255,307	302,558	(15.6) %
Delinquent Use Tax	0	3,925	-	0	4,442	-
Other Revenue	220	246	-	2,926	2,021	-
Total Revenue	78,316	54,871	42.7 %	662,030	759,639	(12.8) %
% of Total Revenue	2.1 %	1.5 %	0.6 %	2.1 %	2.4 %	(0.3) %

09000 Public Utility

Active Accounts	248	237	11	248	237	11
Net Taxable Sales	9,521,623	8,582,424	10.9 %	93,543,291	89,757,183	4.2 %
Net Sales Tax	310,964	280,967	10.7 %	3,046,876	2,896,222	5.2 %
Delinquent Sales Tax	0	0	-	935	0	-
Use Tax	6,916	4,841	42.9 %	69,831	45,720	52.7 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	84	0	-	4,400	225	-
Total Revenue	317,964	285,808	11.3 %	3,122,042	2,942,167	6.1 %
% of Total Revenue	8.4 %	7.7 %	0.7 %	10.0 %	9.4 %	0.6 %

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

August

2008

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ACCOUNT GROUPS

	August 2008	August 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>10000 Unclassified</u>						
Active Accounts	1,539	1,483	56	1,539	1,483	56
Net Taxable Sales	8,541,888	9,938,386	(14.1) %	94,354,102	93,703,111	0.7 %
Net Sales Tax	271,361	305,320	(11.1) %	2,989,518	2,942,650	1.6 %
Delinquent Sales Tax	0	8,711	-	6,227	265,468	-
Use Tax	20,939	74,157	(71.8) %	217,807	286,670	(24.0) %
Delinquent Use Tax	0	0	-	5,733	10,028	-
Other Revenue	0	2,040	-	6,705	98,188	-
Total Revenue	292,300	390,228	(25.1) %	3,225,990	3,603,004	(10.5) %
% of Total Revenue	7.7 %	10.5 %	(2.8) %	10.3 %	11.5 %	(1.2) %

11200 Home Occupations

Active Accounts	98	83	15	98	83	15
Net Taxable Sales	234,305	198,057	18.3 %	3,296,745	3,340,697	(1.3) %
Net Sales Tax	7,460	6,308	18.3 %	105,048	106,430	(1.3) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	7	46	(84.8) %	111	234	(52.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	29	20	-	115	56	-
Total Revenue	7,496	6,374	17.6 %	105,274	106,720	(1.4) %
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

Active Accounts	230	211	19	230	211	19
Net Taxable Sales	2,929,341	1,518,122	93.0 %	15,455,872	8,900,075	73.7 %
Net Sales Tax	95,327	47,874	99.1 %	498,731	273,713	82.2 %
Delinquent Sales Tax	0	0	-	0	505	-
Use Tax	214,810	107,048	100.7 %	1,500,761	1,226,371	22.4 %
Delinquent Use Tax	0	551	-	0	15,755	-
Other Revenue	897	0	-	10,104	2,845	-
Total Revenue	311,034	155,473	100.1 %	2,009,596	1,519,189	32.3 %
% of Total Revenue	8.2 %	4.2 %	4.0 %	6.4 %	4.8 %	1.6 %

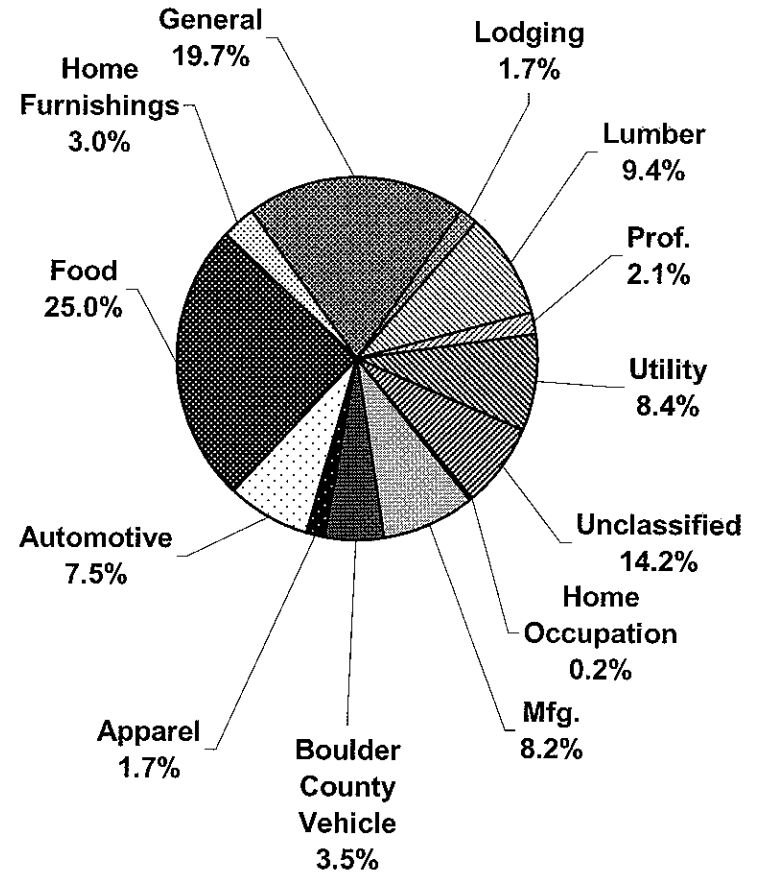
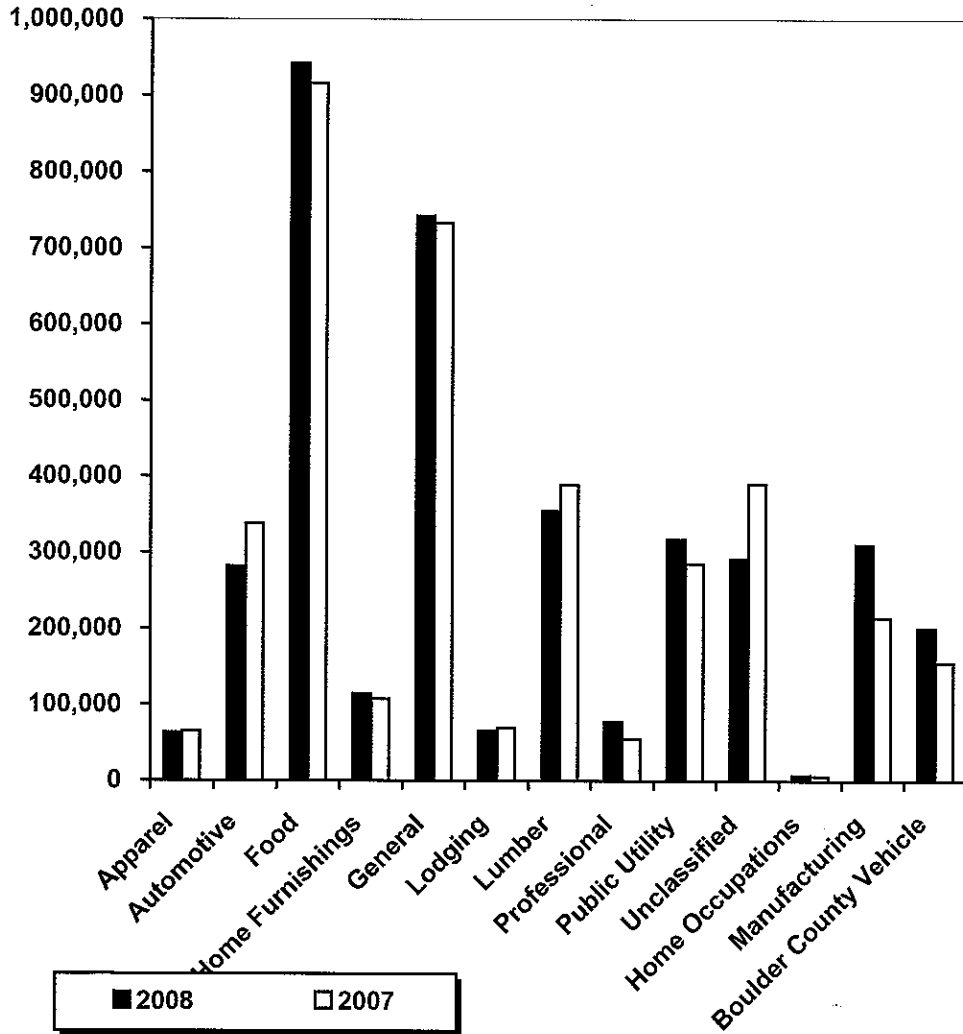
00000 Boulder County Vehicle

Use Tax	201,279	215,183	(6.5) %	1,655,945	1,591,832	4.0 %
% of Total Revenue	5.3 %	5.8 %	(0.5) %	5.3 %	5.1 %	0.2 %

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.

Net Sales & Use Tax Collections by Industry Type

For The Month Of
August
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

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August
2008

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		August 2008	August 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
Apparel 01000	86	Net Taxable Sales	1,961,699	2,012,827	(2.5) %	17,063,958	17,175,064	(0.6) %
		Total Revenue	63,349	65,089	(2.7) %	550,419	559,978	(1.7) %
Automotive 02000	294	Net Taxable Sales	8,691,984	9,893,599	(12.1) %	63,760,386	69,628,578	(8.4) %
		Total Revenue	282,230	338,080	(16.5) %	2,068,101	2,279,735	(9.3) %
Food 03000	373	Net Taxable Sales	28,847,567	28,003,744	3.0 %	251,504,158	240,142,026	4.7 %
		Total Revenue	942,261	916,288	2.8 %	8,230,175	7,883,030	4.4 %
Home Furnishings 04000	199	Net Taxable Sales	3,518,363	3,332,948	5.6 %	30,943,728	31,482,625	(1.7) %
		Total Revenue	114,555	107,759	6.3 %	1,010,426	1,042,554	(3.1) %
General 05000	437	Net Taxable Sales	22,438,769	22,316,466	0.5 %	167,284,497	172,388,245	(3.0) %
		Total Revenue	742,262	732,657	1.3 %	5,485,584	5,663,150	(3.1) %
Lodging 06000	18	Net Taxable Sales	1,998,082	2,110,001	(5.3) %	11,630,362	10,259,681	13.4 %
		Total Revenue	65,771	69,870	(5.9) %	379,312	385,619	(1.6) %
Lumber 07000	1,915	Net Taxable Sales	8,095,713	8,307,810	(2.6) %	59,033,066	58,707,898	0.6 %
		Total Revenue	354,953	389,027	(8.8) %	2,717,259	3,061,458	(11.2) %
Professional 08000	1,610	Net Taxable Sales	1,240,167	1,257,394	(1.4) %	12,787,098	14,243,104	(10.2) %
		Total Revenue	78,316	54,871	42.7 %	662,030	759,639	(12.8) %
Public Utility 09000	248	Net Taxable Sales	9,521,623	8,582,424	10.9 %	93,543,291	89,757,183	4.2 %
		Total Revenue	317,964	285,808	11.3 %	3,122,042	2,942,167	6.1 %
Unclassified 10000	1,539	Net Taxable Sales	8,541,888	9,938,386	(14.1) %	94,354,102	93,703,111	0.7 %
		Total Revenue	292,300	390,228	(25.1) %	3,225,990	3,603,004	(10.5) %
Home Occupations 11200	98	Net Taxable Sales	234,305	198,057	18.3 %	3,296,745	3,340,697	(1.3) %
		Total Revenue	7,496	6,374	17.6 %	105,274	106,720	(1.4) %
Manufacturing 12000	230	Net Taxable Sales	2,929,341	1,518,122	93.0 %	15,455,872	8,900,075	73.7 %
		Total Revenue	311,034	155,473	100.1 %	2,009,596	1,519,189	32.3 %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	201,279	215,183	(6.5) %	1,655,945	1,591,832	4.0 %
GRAND TOTALS	7,048	Net Taxable Sales	98,019,501	97,471,778	0.6 %	820,657,263	809,728,287	1.3 %
		Total Revenue	3,773,770	3,726,707	1.3 %	31,222,153	31,398,075	(0.6) %

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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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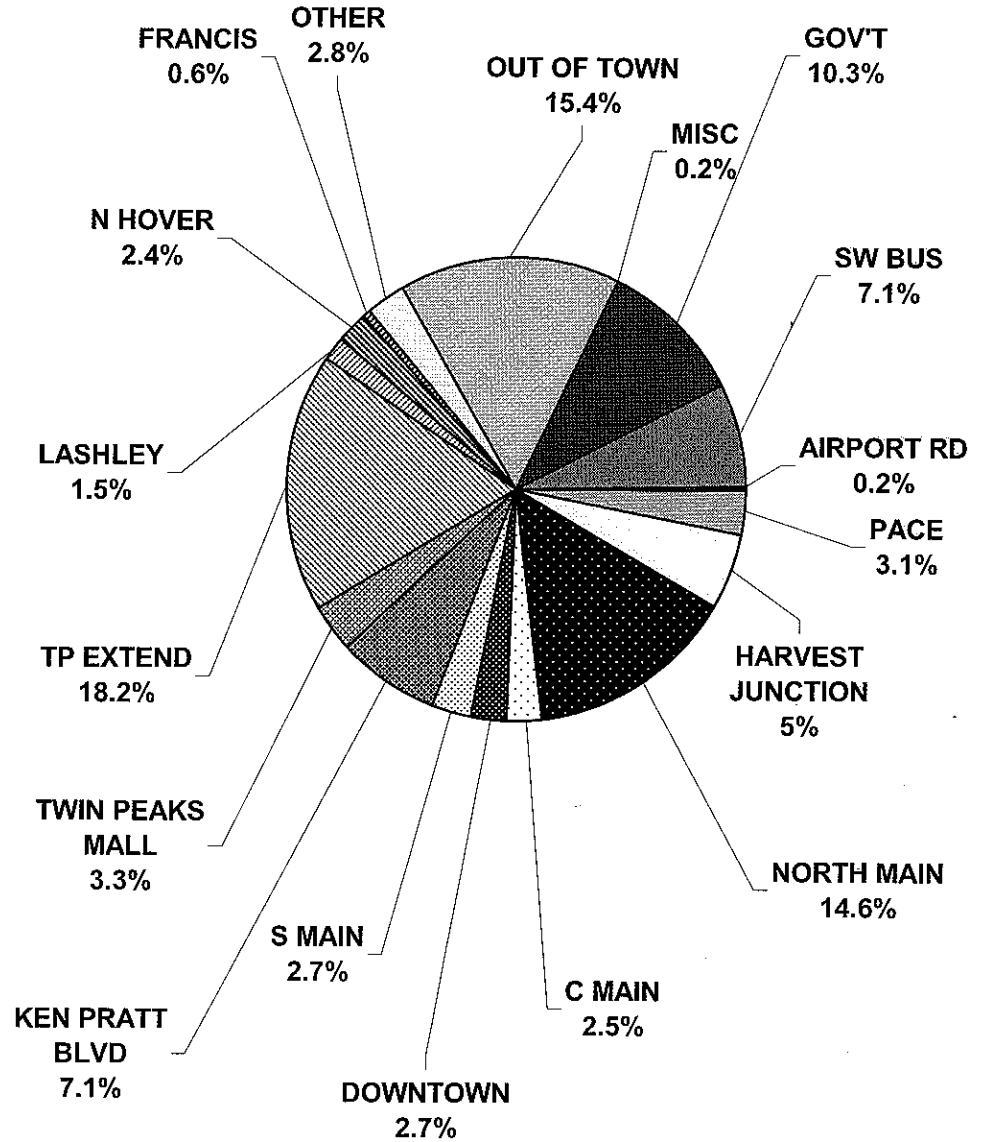
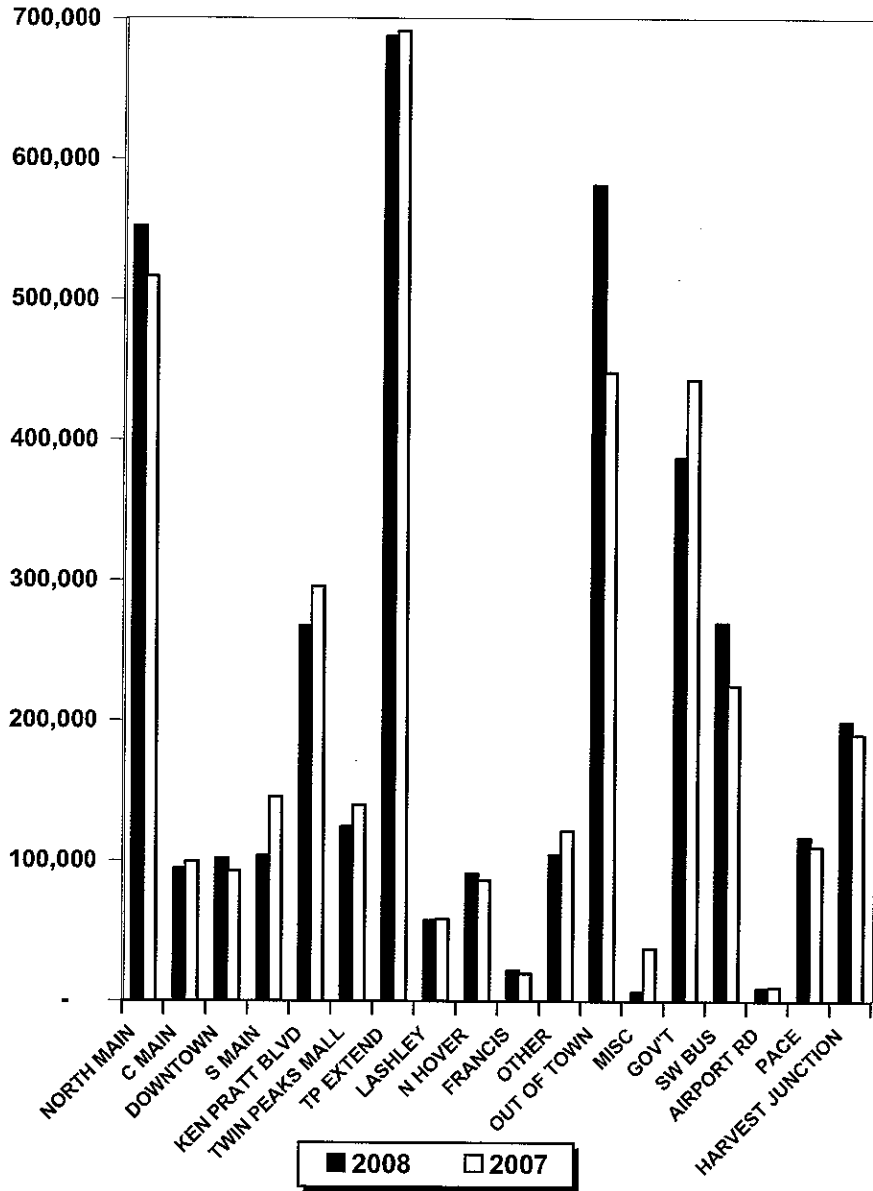
August
2008

LOCATION		% OF AREA TO TOTAL	August 2008	August 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	17.2%	16,892,354	15,767,427	7.1 %	129,895,708	123,294,888	5.4 %
	Total Revenue	14.6%	551,890	515,926	7.0 %	4,254,521	4,050,929	5.0 %
CENTRAL MAIN	Net Taxable Sales	3.0%	2,920,468	3,047,693	(4.2) %	23,182,812	25,179,992	(7.9) %
	Total Revenue	2.5%	94,105	99,082	(5.0) %	746,904	815,932	(8.5) %
DOWNTOWN	Net Taxable Sales	3.2%	3,138,414	2,876,896	9.1 %	24,253,298	21,820,904	11.1 %
	Total Revenue	2.7%	101,106	92,432	9.4 %	803,176	727,678	10.4 %
SOUTH MAIN	Net Taxable Sales	3.2%	3,181,700	4,321,051	(26.4) %	22,944,807	28,692,086	(20.0) %
	Total Revenue	2.7%	103,710	145,419	(28.7) %	748,696	944,225	(20.7) %
KEN PRATT BOULEVARD	Net Taxable Sales	8.3%	8,181,252	9,028,335	(9.4) %	61,794,094	62,760,384	(1.5) %
	Total Revenue	7.1%	267,382	295,513	(9.5) %	2,017,796	2,060,463	(2.1) %
TWIN PEAKS MALL	Net Taxable Sales	3.6%	3,546,218	4,116,075	(13.8) %	33,977,201	38,236,220	(11.1) %
	Total Revenue	3.3%	124,171	139,839	(11.2) %	1,146,936	1,273,318	(9.9) %
TW PKS SQ EXTENDED	Net Taxable Sales	21.4%	20,961,590	21,114,045	(0.7) %	172,852,383	174,437,154	(0.9) %
	Total Revenue	18.2%	687,594	691,352	(0.5) %	5,670,656	5,727,100	(1.0) %
LASHLEY	Net Taxable Sales	1.7%	1,677,756	1,739,502	(3.5) %	12,567,724	12,368,979	1.6 %
	Total Revenue	1.5%	57,160	58,231	(1.8) %	590,584	404,665	45.9 %
NORTH HOVER	Net Taxable Sales	2.8%	2,741,345	2,571,423	6.6 %	21,279,923	20,052,792	6.1 %
	Total Revenue	2.4%	90,588	85,752	5.6 %	696,978	659,037	5.8 %
FRANCIS	Net Taxable Sales	0.7%	679,357	600,377	13.2 %	5,225,032	5,042,438	3.6 %
	Total Revenue	0.6%	21,666	19,245	12.6 %	167,417	161,630	3.6 %
ALL OTHERS	Net Taxable Sales	2.8%	2,771,120	2,497,031	11.0 %	20,847,532	18,729,043	11.3 %
	Total Revenue	2.8%	104,128	121,375	(14.2) %	824,532	1,288,486	(36.0) %
OUT OF TOWN	Net Taxable Sales	16.4%	16,069,794	13,742,333	16.9 %	165,297,101	157,947,654	4.7 %
	Total Revenue	15.4%	581,412	447,967	29.8 %	5,766,379	5,425,761	6.3 %
MISCELLANEOUS	Net Taxable Sales	0.1%	89,113	590,708	(84.9) %	4,846,992	4,923,390	(1.6) %
	Total Revenue	0.2%	6,681	37,342	(82.1) %	137,546	194,975	(29.5) %
CITY, BLDR CO	Net Taxable Sales	3.3%	3,239,892	3,403,413	(4.8) %	22,973,749	23,666,711	(2.9) %
	Total Revenue	10.3%	387,373	442,904	(12.5) %	3,140,307	3,426,850	(8.4) %
SW BUSINESS	Net Taxable Sales	2.2%	2,110,140	2,562,831	(17.7) %	18,119,628	16,063,753	12.8 %
	Total Revenue	7.1%	269,449	224,929	19.8 %	1,772,668	1,596,339	11.0 %
AIRPORT ROAD	Net Taxable Sales	0.3%	277,417	300,256	(7.6) %	1,946,265	2,553,862	(23.8) %
	Total Revenue	0.2%	8,848	9,537	(7.2) %	64,861	83,166	(22.0) %
PACE	Net Taxable Sales	3.6%	3,498,885	3,367,209	3.9 %	28,889,000	27,494,117	5.1 %
	Total Revenue	3.1%	117,189	109,784	6.7 %	946,889	901,479	5.0 %
HARVEST JUNCTION	Net Taxable Sales	6.2%	6,042,686	5,825,173	3.7 %	49,764,014	46,463,920	7.1 %
	Total Revenue	5.3%	199,318	190,078	4.9 %	1,725,307	1,656,042	4.2 %
TOTALS	Net Taxable Sales	100.0%	98,019,501	97,471,778	0.6 %	820,657,263	809,728,287	1.3 %
	Total Revenue	100.0%	3,773,770	3,726,707	1.3 %	31,222,153	31,398,075	(0.6) %

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
August
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
August
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	35,735	186,337
September		
October		
November		
December		
Total	<u><u>\$ 186,337</u></u>	