

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### REVENUE ANALYSIS OF TAXES COLLECTED

**September 2008**

#### SUMMARY

Total Collections this Month:	\$	<b>3,898,756</b>
Compared to Last Year:		<b>3,814,077</b>
Percentage change:		<b>2.2 %</b>

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Visit our Website: [http://ci.longmont.co.us/finance/sales\\_tax](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 September 2008

## Overview

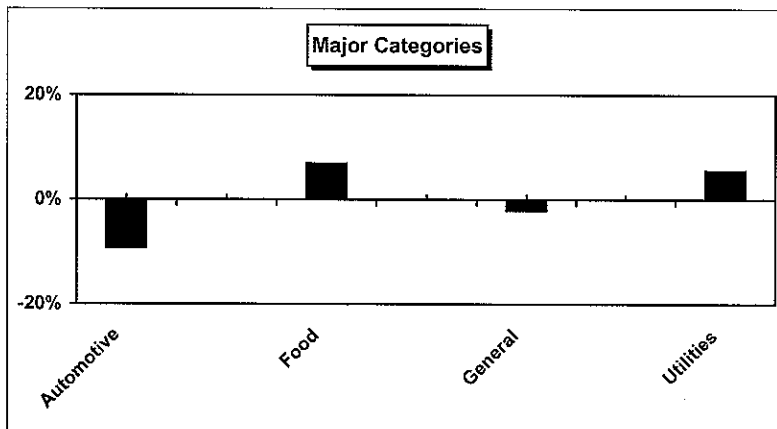
**Month of September:** Total collections for the month of September increased by 2.2% compared to last year. The Sales Tax Component increased by 7.6% while the Use Tax component decreased by 5.7%. It is important to note that a large tax filer in the "Food" category paid two payments this month. Normalizing for that anomaly would reduce the 7.6% increase in sales tax to 3.3%

**Year to Date:** Total collections **through** September decreased by 0.3% for 2008. The sales tax component increased by 2.7% and the use tax component decreased by 4.2%. The double payment explained above, if normalized would reduce the YTD sales tax increase to 2.2%.

**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.

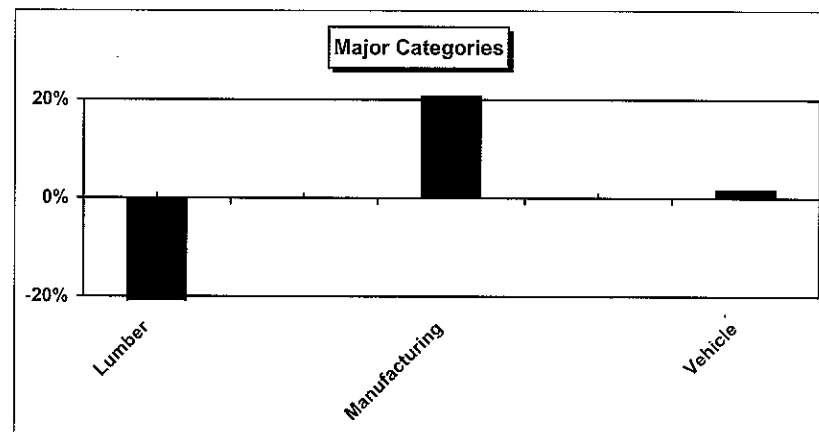
## Sales Tax Activity

The *Automotive*, and *General* categories decreased by 9.3% and 2.1% respectively, while *Food* and *Utilities* increased by 6.9%, and 5.5% respectively. See note above regarding "Food."



## Use Tax Activity

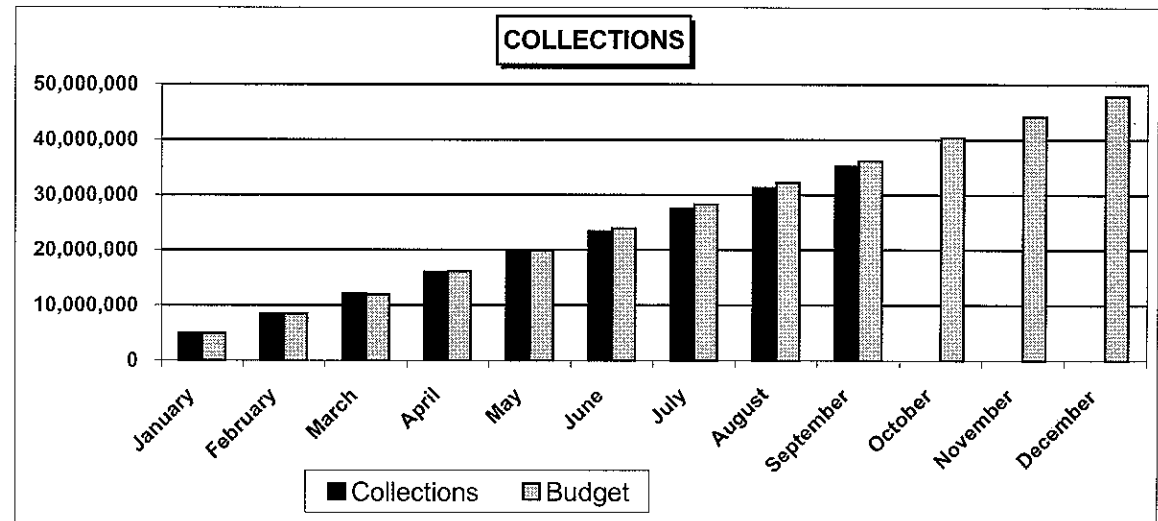
The *Manufacturing* and *Vehicle* categories show increases of 24.7% and 1.6% respectively, while the *Lumber* category shows a decrease of 30.9%.



# SALES & USE TAX COLLECTIONS - BUDGET TO ACTUAL

## September 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	3,293,933	604,631	3,898,564
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			
<b>Total</b>	<b>\$ 47,911,771</b>			<b>\$ 29,854,398</b>	<b>5,266,319</b>	<b>35,120,716</b>



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  
September 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	15,357,767	2,920,302	18,278,069	18,231,693	190,391	18,422,084	18.7%	-93.5%	0.8%	2.55%
PIF Fund	2,710,194	515,347	3,225,542	-	3,025,681	3,025,681	n/a	487.1%	-6.2%	2.55%
Other Funds	11,518,315	2,190,226	13,708,541	11,622,898	2,050,246	13,673,144	0.9%	-6.4%	-0.3%	2.55%
All Funds Total	29,586,276	5,625,876	35,212,152	29,854,591	5,266,319	35,120,909	0.9%	-6.4%	-0.3%	2.55%
				<b>Budgeted Increase</b>			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 nine months is that the General Fund share of revenue from sales and use tax is up by 0.8%. 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 nine months, the PIF is down by 6.2%, 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****September****2008****5****ACCOUNT GROUPS****September  
2008****September  
2007****INC  
(DEC)****YTD  
2008****YTD  
2007****INC  
(DEC)****GRAND TOTALS**

Active Accounts	7,078	6,973	105	7,078	6,973	105
Net Taxable Sales	101,535,679	95,295,118	6.5 %	922,192,942	905,023,405	1.9 %
<b>Net Sales Tax</b>	<b>3,288,330</b>	<b>3,057,165</b>	<b>7.6 %</b>	<b>29,773,165</b>	<b>28,994,486</b>	<b>2.7 %</b>
Delinquent Sales Tax	0	26,788	-	26,419	441,223	-
<b>Use Tax</b>	<b>604,631</b>	<b>641,085</b>	<b>(5.7) %</b>	<b>5,260,588</b>	<b>5,493,049</b>	<b>(4.2) %</b>
Delinquent Use Tax	0	65,658	-	5,733	127,890	-
Other Revenue*	5,795	23,381	-	55,004	155,504	-
<b>Total Revenue</b>	<b>3,898,756</b>	<b>3,814,077</b>	<b>2.2 %</b>	<b>35,120,909</b>	<b>35,212,152</b>	<b>(0.3) %</b>

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

## September

## 2008

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### ACCOUNT GROUPS

	September 2008	September 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b><u>01000 Apparel</u></b>						
Active Accounts	85	93	(8)	85	93	(8)
Net Taxable Sales	2,238,382	2,292,326	(2.4) %	19,302,340	19,467,390	(0.8) %
<b>Net Sales Tax</b>	<b>71,832</b>	<b>73,508</b>	<b>(2.3) %</b>	<b>617,581</b>	<b>617,540</b>	<b>0.0 %</b>
Delinquent Sales Tax	0	0	-	2,050	5,878	-
<b>Use Tax</b>	<b>97</b>	<b>572</b>	<b>(83.0) %</b>	<b>1,815</b>	<b>8,060</b>	<b>(77.5) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	863	10	-	1,765	2,590	-
<b>Total Revenue</b>	<b>72,792</b>	<b>74,090</b>	<b>(1.8) %</b>	<b>623,211</b>	<b>634,068</b>	<b>(1.7) %</b>
% of Total Revenue	1.9 %	1.9 %	0.0 %	1.8 %	1.8 %	0.0 %
<b><u>02000 Automotive</u></b>						
Active Accounts	291	292	(1)	291	292	(1)
Net Taxable Sales	8,066,221	9,769,802	(17.4) %	71,826,607	79,398,380	(9.5) %
<b>Net Sales Tax</b>	<b>259,712</b>	<b>314,086</b>	<b>(17.3) %</b>	<b>2,301,747</b>	<b>2,536,379</b>	<b>(9.3) %</b>
Delinquent Sales Tax	0	0	-	1,797	9,791	-
<b>Use Tax</b>	<b>1,421</b>	<b>4,167</b>	<b>(65.9) %</b>	<b>18,727</b>	<b>20,157</b>	<b>(7.1) %</b>
Delinquent Use Tax	0	3,537	-	0	31,425	-
Other Revenue	130	0	-	7,093	3,773	-
<b>Total Revenue</b>	<b>261,263</b>	<b>321,790</b>	<b>(18.8) %</b>	<b>2,329,364</b>	<b>2,601,525</b>	<b>(10.5) %</b>
% of Total Revenue	6.7 %	8.4 %	(1.7) %	6.6 %	7.4 %	(0.8) %
<b><u>03000 Food</u></b>						
Active Accounts	373	359	14	373	359	14
Net Taxable Sales	32,362,255	26,986,568	19.9 %	287,093,497	270,185,578	6.3 %
<b>Net Sales Tax</b>	<b>1,047,671</b>	<b>868,828</b>	<b>20.6 %</b>	<b>9,276,788</b>	<b>8,679,531</b>	<b>6.9 %</b>
Delinquent Sales Tax	0	2,810	-	12,464	63,524	-
<b>Use Tax</b>	<b>6,838</b>	<b>7,604</b>	<b>(10.1) %</b>	<b>97,730</b>	<b>103,374</b>	<b>(5.5) %</b>
Delinquent Use Tax	0	1,948	-	0	6,067	-
Other Revenue	541	1,085	-	4,210	13,202	-
<b>Total Revenue</b>	<b>1,055,050</b>	<b>882,275</b>	<b>19.6 %</b>	<b>9,391,191</b>	<b>8,865,698</b>	<b>5.9 %</b>
% of Total Revenue	27.1 %	23.1 %	4.0 %	26.7 %	25.2 %	1.5 %

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

## September

## 2008

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### ACCOUNT GROUPS

	September 2008	September 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b><u>04000 Home Furnishings</u></b>						
Active Accounts	199	199	0	199	199	0
Net Taxable Sales	3,684,366	3,479,145	5.9 %	34,628,094	34,961,770	(1.0) %
<b>Net Sales Tax</b>	118,740	91,177	<b>30.2 %</b>	<b>1,114,739</b>	<b>1,093,972</b>	<b>1.9 %</b>
Delinquent Sales Tax	0	20,816	-	1,708	32,401	-
<b>Use Tax</b>	4,949	1,214	<b>307.7 %</b>	<b>15,880</b>	<b>24,856</b>	<b>(36.1) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	38	20,417	-	1,826	24,949	-
<b>Total Revenue</b>	<b>123,727</b>	<b>133,624</b>	<b>(7.4) %</b>	<b>1,134,153</b>	<b>1,176,178</b>	<b>(3.6) %</b>
% of Total Revenue	3.2 %	3.5 %	(0.3) %	3.2 %	3.3 %	(0.1) %
<b><u>05000 General</u></b>						
Active Accounts	434	417	17	434	417	17
Net Taxable Sales	23,225,062	22,186,952	4.7 %	187,282,475	191,518,213	(2.2) %
<b>Net Sales Tax</b>	756,688	722,506	<b>4.7 %</b>	<b>6,095,125</b>	<b>6,225,423</b>	<b>(2.1) %</b>
Delinquent Sales Tax	0	563	-	0	11,426	-
<b>Use Tax</b>	4,458	4,068	<b>9.6 %</b>	<b>40,926</b>	<b>51,438</b>	<b>(20.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	685	445	-	5,397	2,052	-
<b>Total Revenue</b>	<b>761,831</b>	<b>727,582</b>	<b>4.7 %</b>	<b>6,141,449</b>	<b>6,290,339</b>	<b>(2.4) %</b>
% of Total Revenue	19.5 %	19.1 %	0.4 %	17.5 %	17.9 %	(0.4) %
<b><u>06000 Lodging</u></b>						
Active Accounts	18	20	(2)	18	20	(2)
Net Taxable Sales	2,004,928	2,149,273	(6.7) %	13,635,290	12,408,954	9.9 %
<b>Net Sales Tax</b>	65,121	69,902	<b>(6.8) %</b>	<b>441,297</b>	<b>397,108</b>	<b>11.1 %</b>
Delinquent Sales Tax	0	0	-	0	5,405	-
<b>Use Tax</b>	174	57	<b>205.3 %</b>	<b>2,154</b>	<b>50,347</b>	<b>(95.7) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	79	-	1,156	2,797	-
<b>Total Revenue</b>	<b>65,295</b>	<b>70,038</b>	<b>(6.8) %</b>	<b>444,607</b>	<b>455,657</b>	<b>(2.4) %</b>
% of Total Revenue	1.7 %	1.8 %	(0.1) %	1.3 %	1.3 %	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.

# FOR COLLECTIONS IN

## September

## 2008

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### ACCOUNT GROUPS

	September 2008	September 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b><u>07000 Lumber</u></b>						
Active Accounts	1,928	1,936	(8)	1,928	1,936	(8)
Net Taxable Sales	7,131,543	7,019,176	1.6 %	66,164,609	65,727,074	0.7 %
<b>Net Sales Tax</b>	<b>231,490</b>	<b>227,938</b>	<b>1.6 %</b>	<b>2,144,842</b>	<b>2,128,889</b>	<b>0.7 %</b>
Delinquent Sales Tax	0	0	-	1,238	1,017	-
<b>Use Tax</b>	<b>127,504</b>	<b>179,056</b>	<b>(28.8) %</b>	<b>924,404</b>	<b>1,337,085</b>	<b>(30.9) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	355	132	-	6,124	1,593	-
<b>Total Revenue</b>	<b>359,349</b>	<b>407,126</b>	<b>(11.7) %</b>	<b>3,076,608</b>	<b>3,468,584</b>	<b>(11.3) %</b>
% of Total Revenue	9.2 %	10.7 %	(1.5) %	8.8 %	9.9 %	(1.1) %
<b><u>08000 Professional</u></b>						
Active Accounts	1,625	1,640	(15)	1,625	1,640	(15)
Net Taxable Sales	1,065,150	1,276,395	(16.6) %	13,852,248	15,519,499	(10.7) %
<b>Net Sales Tax</b>	<b>33,917</b>	<b>40,674</b>	<b>(16.6) %</b>	<b>437,714</b>	<b>448,083</b>	<b>(2.3) %</b>
Delinquent Sales Tax	0	0	-	0	43,209	-
<b>Use Tax</b>	<b>16,692</b>	<b>6,402</b>	<b>160.7 %</b>	<b>271,999</b>	<b>308,960</b>	<b>(12.0) %</b>
Delinquent Use Tax	0	0	-	0	4,442	-
Other Revenue	1,000	345	-	3,926	2,366	-
<b>Total Revenue</b>	<b>51,609</b>	<b>47,421</b>	<b>8.8 %</b>	<b>713,639</b>	<b>807,060</b>	<b>(11.6) %</b>
% of Total Revenue	1.3 %	1.2 %	0.1 %	2.0 %	2.3 %	(0.3) %
<b><u>09000 Public Utility</u></b>						
Active Accounts	249	236	13	249	236	13
Net Taxable Sales	10,241,148	9,480,645	8.0 %	103,784,439	99,237,828	4.6 %
<b>Net Sales Tax</b>	<b>333,496</b>	<b>308,055</b>	<b>8.3 %</b>	<b>3,380,372</b>	<b>3,204,277</b>	<b>5.5 %</b>
Delinquent Sales Tax	0	599	-	935	599	-
<b>Use Tax</b>	<b>7,296</b>	<b>6,951</b>	<b>5.0 %</b>	<b>77,127</b>	<b>52,671</b>	<b>46.4 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	11	-	4,400	236	-
<b>Total Revenue</b>	<b>340,792</b>	<b>315,616</b>	<b>8.0 %</b>	<b>3,462,834</b>	<b>3,257,783</b>	<b>6.3 %</b>
% of Total Revenue	8.7 %	8.3 %	0.4 %	9.9 %	9.3 %	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

## September

## 2008

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### ACCOUNT GROUPS

	September 2008	September 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b><u>10000 Unclassified</u></b>						
Active Accounts	1,548	1,485	63	1,548	1,485	63
Net Taxable Sales	8,803,986	9,648,907	(8.8) %	103,158,088	103,352,018	(0.2) %
<b>Net Sales Tax</b>	282,603	309,094	<b>(8.6) %</b>	<b>3,272,121</b>	<b>3,251,744</b>	<b>0.6 %</b>
Delinquent Sales Tax	0	1,286	-	6,227	266,754	-
<b>Use Tax</b>	34,263	54,274	<b>(36.9) %</b>	<b>252,070</b>	<b>340,944</b>	<b>(26.1) %</b>
Delinquent Use Tax	0	0	-	5,733	10,028	-
Other Revenue	2,182	461	-	8,887	98,649	-
<b>Total Revenue</b>	<b>319,048</b>	<b>365,115</b>	<b>(12.6) %</b>	<b>3,545,038</b>	<b>3,968,119</b>	<b>(10.7) %</b>
% of Total Revenue	8.2 %	9.6 %	(1.4) %	10.1 %	11.3 %	(1.2) %

### **11200 Home Occupations**

Active Accounts	98	84	14	98	84	14
Net Taxable Sales	210,429	226,567	(7.1) %	3,507,174	3,567,264	(1.7) %
<b>Net Sales Tax</b>	6,685	7,197	<b>(7.1) %</b>	<b>111,733</b>	<b>113,627</b>	<b>(1.7) %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	23	18	<b>27.8 %</b>	<b>134</b>	<b>252</b>	<b>(46.8) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1	11	-	116	67	-
<b>Total Revenue</b>	<b>6,709</b>	<b>7,226</b>	<b>(7.2) %</b>	<b>111,983</b>	<b>113,946</b>	<b>(1.7) %</b>
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.3 %	0.3 %	0.0 %

### **12000 Manufacturing**

Active Accounts	229	211	18	229	211	18
Net Taxable Sales	2,502,209	779,362	221.1 %	17,958,081	9,679,437	85.5 %
<b>Net Sales Tax</b>	80,375	24,200	<b>232.1 %</b>	<b>579,106</b>	<b>297,913</b>	<b>94.4 %</b>
Delinquent Sales Tax	0	714	-	0	1,219	-
<b>Use Tax</b>	176,273	118,459	<b>48.8 %</b>	<b>1,677,034</b>	<b>1,344,830</b>	<b>24.7 %</b>
Delinquent Use Tax	0	60,173	-	0	75,928	-
Other Revenue	0	385	-	10,104	3,230	-
<b>Total Revenue</b>	<b>256,648</b>	<b>203,931</b>	<b>25.9 %</b>	<b>2,266,244</b>	<b>1,723,120</b>	<b>31.5 %</b>
% of Total Revenue	6.6 %	5.3 %	1.3 %	6.5 %	4.9 %	1.6 %

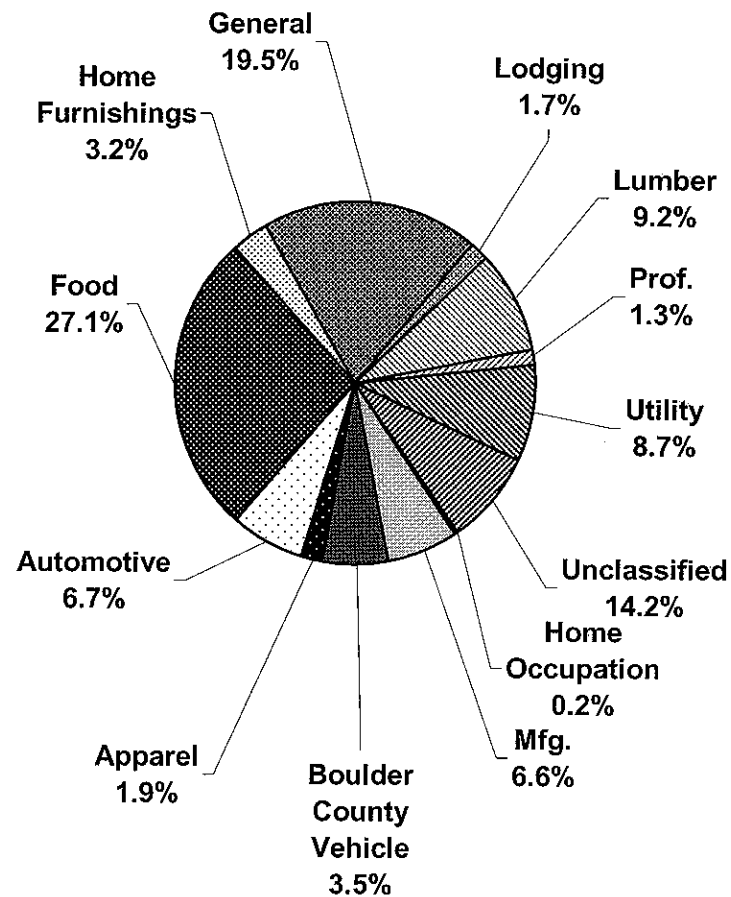
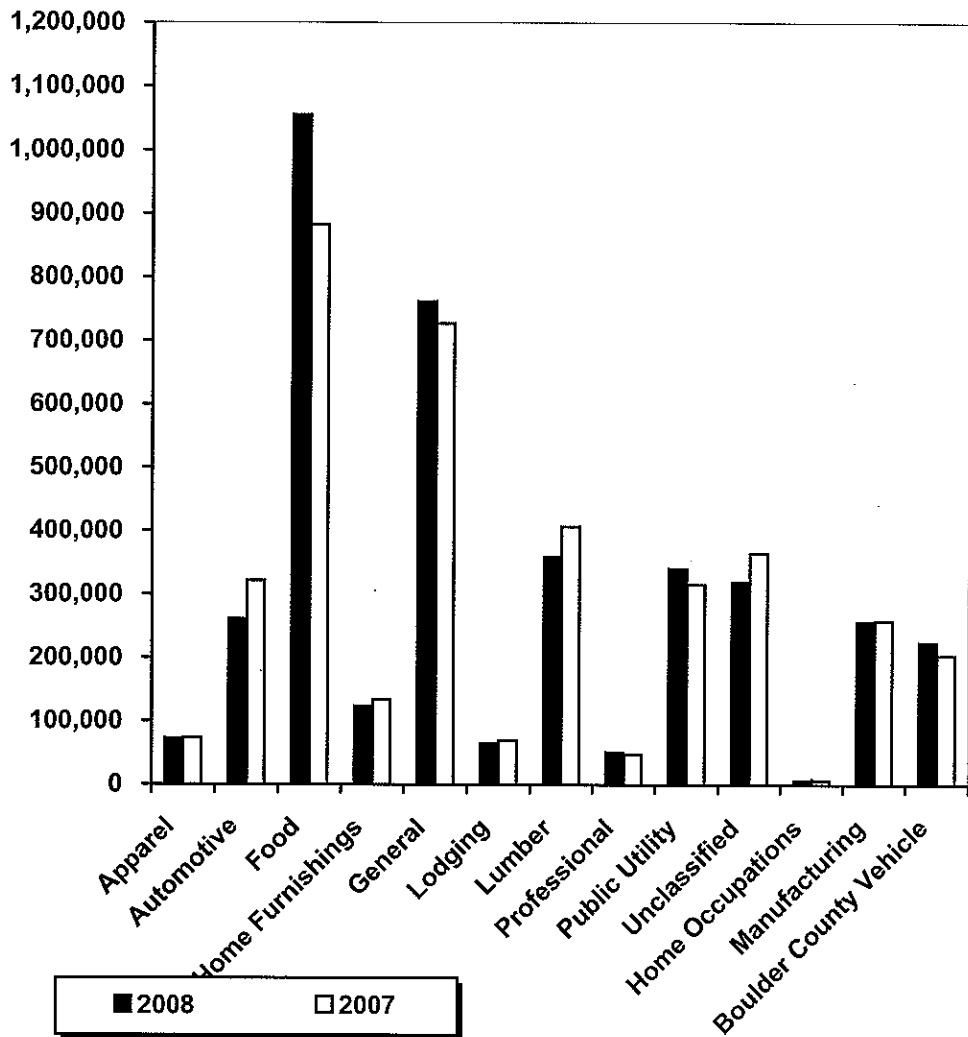
### **00000 Boulder County Vehicle**

<b>Use Tax</b>	<b>224,643</b>	<b>258,243</b>	<b>(13.0) %</b>	<b>1,880,588</b>	<b>1,850,075</b>	<b>1.6 %</b>
% of Total Revenue	5.8 %	6.8 %	(1.0) %	5.4 %	5.3 %	0.1 %

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  
**September**  
**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

September  
2008

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		September 2008	September 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
Apparel 01000	85	Net Taxable Sales	2,238,382	2,292,326	(2.4) %	19,302,340	19,467,390	(0.8) %
		Total Revenue	72,792	74,090	(1.8) %	623,211	634,068	(1.7) %
Automotive 02000	291	Net Taxable Sales	8,066,221	9,769,802	(17.4) %	71,826,607	79,398,380	(9.5) %
		Total Revenue	261,263	321,790	(18.8) %	2,329,364	2,601,525	(10.5) %
Food 03000	373	Net Taxable Sales	32,362,255	26,986,568	19.9 %	287,093,497	270,185,578	6.3 %
		Total Revenue	1,055,050	882,275	19.6 %	9,391,191	8,865,698	5.9 %
Home Furnishings 04000	199	Net Taxable Sales	3,684,366	3,479,145	5.9 %	34,628,094	34,961,770	(1.0) %
		Total Revenue	123,727	133,624	(7.4) %	1,134,153	1,176,178	(3.6) %
General 05000	434	Net Taxable Sales	23,225,062	22,186,952	4.7 %	187,282,475	191,518,213	(2.2) %
		Total Revenue	761,831	727,582	4.7 %	6,141,449	6,290,339	(2.4) %
Lodging 06000	18	Net Taxable Sales	2,004,928	2,149,273	(6.7) %	13,635,290	12,408,954	9.9 %
		Total Revenue	65,295	70,038	(6.8) %	444,607	455,657	(2.4) %
Lumber 07000	1,928	Net Taxable Sales	7,131,543	7,019,176	1.6 %	66,164,609	65,727,074	0.7 %
		Total Revenue	359,349	407,126	(11.7) %	3,076,608	3,468,584	(11.3) %
Professional 08000	1,625	Net Taxable Sales	1,065,150	1,276,395	(16.6) %	13,852,248	15,519,499	(10.7) %
		Total Revenue	51,609	47,421	8.8 %	713,639	807,060	(11.6) %
Public Utility 09000	249	Net Taxable Sales	10,241,148	9,480,645	8.0 %	103,784,439	99,237,828	4.6 %
		Total Revenue	340,792	315,616	8.0 %	3,462,834	3,257,783	6.3 %
Unclassified 10000	1,548	Net Taxable Sales	8,803,986	9,648,907	(8.8) %	103,158,088	103,352,018	(0.2) %
		Total Revenue	319,048	365,115	(12.6) %	3,545,038	3,968,119	(10.7) %
Home Occupations 11200	98	Net Taxable Sales	210,429	226,567	(7.1) %	3,507,174	3,567,264	(1.7) %
		Total Revenue	6,709	7,226	(7.2) %	111,983	113,946	(1.7) %
Manufacturing 12000	229	Net Taxable Sales	2,502,209	779,362	221.1 %	17,958,081	9,679,437	85.5 %
		Total Revenue	256,648	203,931	25.9 %	2,266,244	1,723,120	31.5 %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	224,643	258,243	(13.0) %	1,880,588	1,850,075	1.6 %
GRAND TOTALS	7,078	Net Taxable Sales	101,535,679	95,295,118	6.5 %	922,192,942	905,023,405	1.9 %
		Total Revenue	3,898,756	3,814,077	2.2 %	35,120,909	35,212,152	(0.3) %

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.

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<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	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.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	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.
<b>8000 Professional</b>	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.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	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.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	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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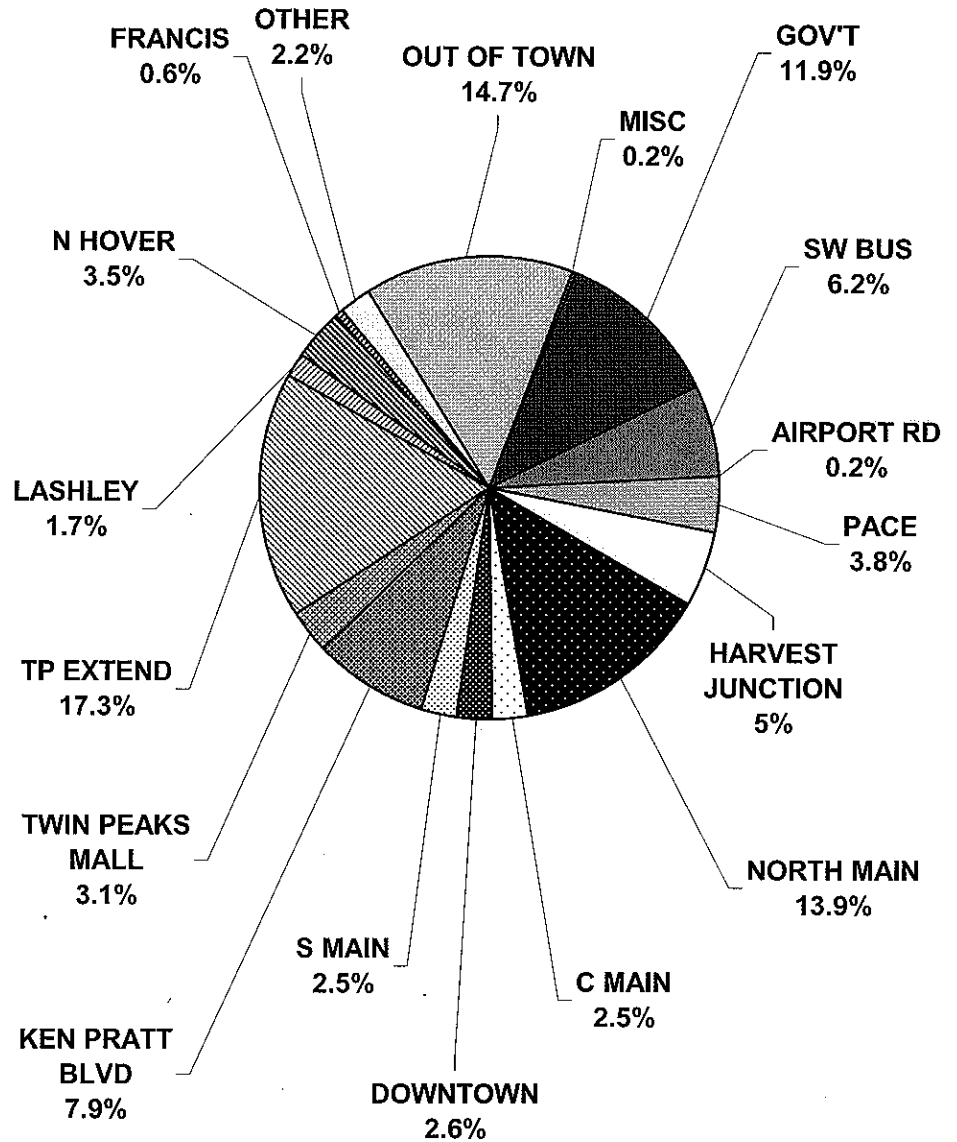
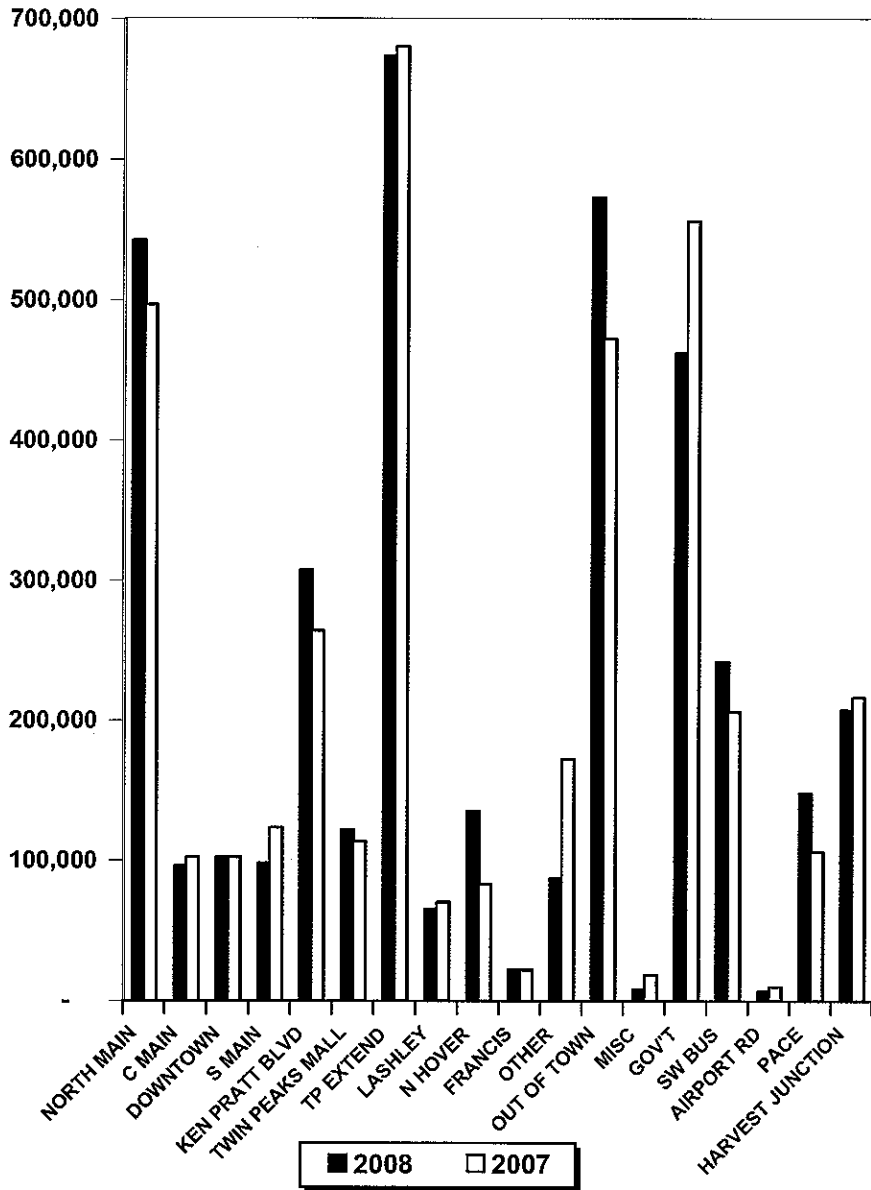
September  
2008

LOCATION		% OF AREA TO TOTAL	September 2008	September 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	16.3%	16,586,728	15,159,799	9.4 %	146,482,436	138,454,687	5.8 %
	Total Revenue	13.9%	542,328	496,491	9.2 %	4,796,849	4,547,420	5.5 %
CENTRAL MAIN	Net Taxable Sales	2.9%	2,941,683	3,166,063	(7.1) %	26,124,495	28,346,055	(7.8) %
	Total Revenue	2.5%	95,816	102,166	(6.2) %	842,720	918,098	(8.2) %
DOWNTOWN	Net Taxable Sales	3.0%	3,046,952	3,112,806	(2.1) %	27,300,250	24,933,710	9.5 %
	Total Revenue	2.6%	102,444	102,173	0.3 %	905,620	829,851	9.1 %
SOUTH MAIN	Net Taxable Sales	3.0%	3,023,099	3,797,518	(20.4) %	25,967,906	32,489,604	(20.1) %
	Total Revenue	2.5%	97,974	123,322	(20.6) %	846,670	1,067,547	(20.7) %
KEN PRATT BOULEVARD	Net Taxable Sales	9.3%	9,418,093	8,094,264	16.4 %	71,212,187	70,854,648	0.5 %
	Total Revenue	7.9%	307,402	264,002	16.4 %	2,325,198	2,324,465	0.0 %
TWIN PEAKS MALL	Net Taxable Sales	3.6%	3,656,237	3,350,869	9.1 %	37,633,438	41,587,089	(9.5) %
	Total Revenue	3.1%	121,958	113,600	7.4 %	1,268,894	1,386,918	(8.5) %
TW PKS SQ EXTENDED	Net Taxable Sales	20.2%	20,525,133	20,743,590	(1.1) %	193,377,516	195,180,744	(0.9) %
	Total Revenue	17.3%	673,843	680,403	(1.0) %	6,344,499	6,407,503	(1.0) %
LASHLEY	Net Taxable Sales	1.6%	1,644,066	2,060,853	(20.2) %	14,211,790	14,429,832	(1.5) %
	Total Revenue	1.7%	65,221	70,228	(7.1) %	655,805	474,893	38.1 %
NORTH HOVER	Net Taxable Sales	4.1%	4,127,570	2,513,628	64.2 %	25,407,493	22,566,420	12.6 %
	Total Revenue	3.5%	134,889	82,734	63.0 %	831,867	741,771	12.1 %
FRANCIS	Net Taxable Sales	0.7%	675,970	678,397	(0.4) %	5,901,002	5,720,835	3.1 %
	Total Revenue	0.6%	22,079	21,764	1.4 %	189,496	183,394	3.3 %
ALL OTHERS	Net Taxable Sales	2.2%	2,270,199	2,427,813	(6.5) %	23,117,731	21,156,856	9.3 %
	Total Revenue	2.2%	87,278	172,360	(49.4) %	911,810	1,460,846	(37.6) %
OUT OF TOWN	Net Taxable Sales	16.1%	16,342,309	14,223,125	14.9 %	181,639,410	172,170,779	5.5 %
	Total Revenue	14.7%	573,205	472,350	21.4 %	6,339,584	5,898,111	7.5 %
MISCELLANEOUS	Net Taxable Sales	0.2%	221,494	421,332	(47.4) %	5,068,486	5,344,722	(5.2) %
	Total Revenue	0.2%	8,256	18,397	(55.1) %	145,802	213,372	(31.7) %
CITY, BLDR CO	Net Taxable Sales	3.7%	3,708,486	3,694,727	0.4 %	26,682,235	27,361,438	(2.5) %
	Total Revenue	11.9%	462,298	556,146	(16.9) %	3,602,605	3,982,996	(9.6) %
SW BUSINESS	Net Taxable Sales	2.1%	2,178,868	2,322,642	(6.2) %	20,298,496	18,386,395	10.4 %
	Total Revenue	6.2%	242,070	205,879	17.6 %	2,014,738	1,802,218	11.8 %
AIRPORT ROAD	Net Taxable Sales	0.3%	272,660	306,440	(11.0) %	2,218,925	2,860,302	(22.4) %
	Total Revenue	0.2%	6,481	9,735	(33.4) %	71,342	92,901	(23.2) %
PACE	Net Taxable Sales	4.5%	4,528,057	3,248,843	39.4 %	33,417,057	30,742,960	8.7 %
	Total Revenue	3.8%	147,969	106,126	39.4 %	1,094,858	1,007,605	8.7 %
HARVEST JUNCTION	Net Taxable Sales	6.3%	6,368,075	5,972,409	6.6 %	56,132,089	52,436,329	7.0 %
	Total Revenue	5.3%	207,245	216,201	(4.1) %	1,932,552	1,872,243	3.2 %
TOTALS	Net Taxable Sales	100.0%	101,535,679	95,295,118	6.5 %	922,192,942	905,023,405	1.9 %
	Total Revenue	100.0%	3,898,756	3,814,077	2.2 %	35,120,909	35,212,152	(0.3) %

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# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**September**  
**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**  
**September**  
**2008**

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	<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	36,747	223,084
October		
November		
December		
<b>Total</b>	<b><u>\$ 223,084</u></b>	