

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

REVENUE ANALYSIS OF TAXES COLLECTED

October 2008

SUMMARY

Total Collections this Month:	\$	3,887,121
Compared to Last Year:		4,314,574
Percentage change:		(9.9) %

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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 October 2008

Overview

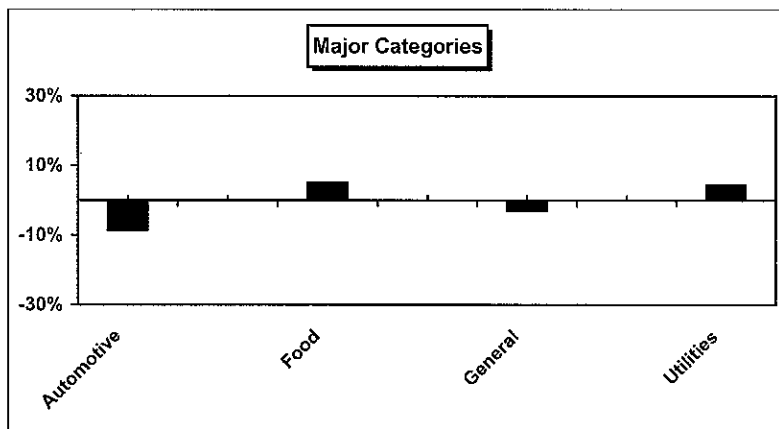
Month of October: Total collections for the month of October decreased by 9.9% compared to last year. The Sales Tax Component decreased by 7.9% while the Use Tax component decreased by 6.6%. It is important to note that a large tax filer in the "Food" category paid two payments in October 2007. Normalizing for that anomaly would change the 7.9% decrease in sales tax to a decrease of 4.2%.

Year to Date: Total collections **through** October decreased by 1.3% for 2008. The sales tax component increased by 1.5% and the use tax component decreased by 4.5%. The double payment explained above, does not impact YTD since a similar double payment occurred in September 2008.

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.

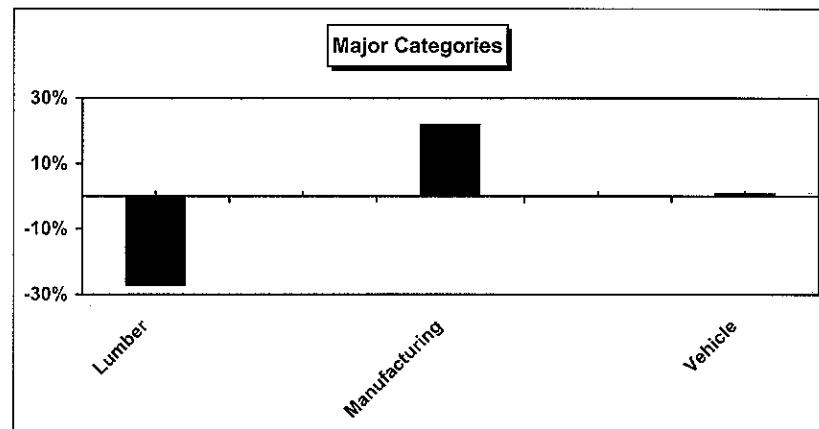
Sales Tax Activity

The *Automotive*, and *General* categories decreased by 8.7% and 2.9% respectively, while *Food* and *Utilities* increased by 5.0%, and 4.4% respectively.



Use Tax Activity

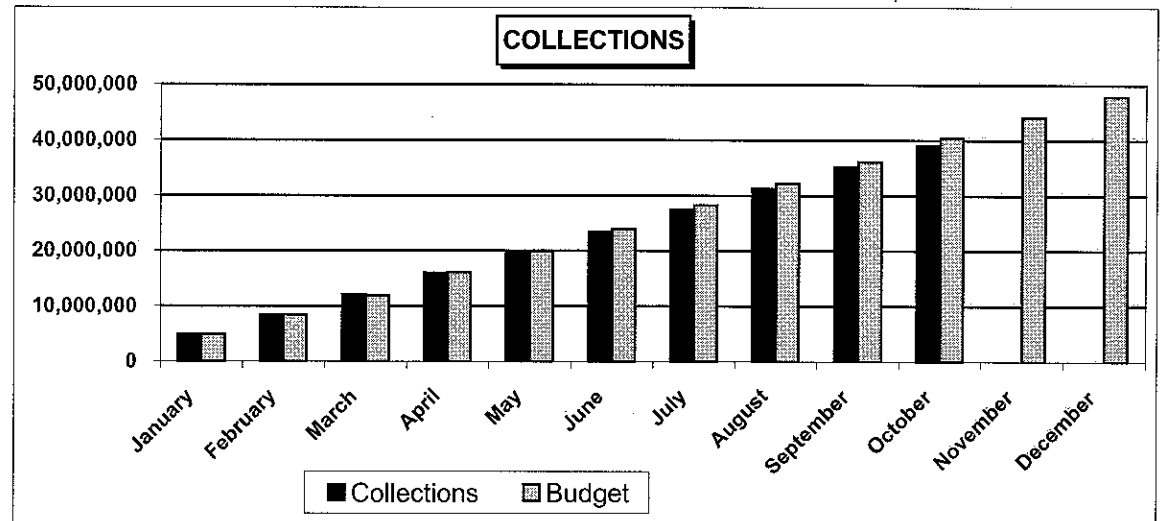
The *Manufacturing* and *Vehicle* categories show increases of 21.8% and 0.7% respectively, while the *Lumber* category shows a decrease of 27.1%.



SALES & USE TAX COLLECTIONS - BUDGET TO ACTUAL

October 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	3,250,255	636,866	3,887,121
November	3,779,002	44,180,701	92.2			
December	3,731,070	47,911,771	100.0			
Total	\$ 47,911,771			\$ 33,104,652	5,903,185	39,007,837



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
October 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	17,195,563	3,322,135	20,517,698	20,216,581	213,416	20,429,997	17.6%	-93.6%	-0.4%	2.55%
PIF Fund	3,034,509	586,259	3,620,769	-	3,391,583	3,391,583	n/a	478.5%	-6.3%	2.55%
Other Funds	12,896,658	2,491,601	15,388,259	12,888,072	2,298,187	15,186,258	-0.1%	-7.8%	-1.3%	2.55%
All Funds Total	33,126,730	6,399,996	39,526,726	33,104,652	5,903,185	39,007,837	-0.1%	-7.8%	-1.3%	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 ten months is that the General Fund share of revenue from sales and use tax is down 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 ten months, the PIF is down by 6.3%, 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**October****2008****5****ACCOUNT GROUPS****October
2008****October
2007****INC
(DEC)****YTD
2008****YTD
2007****INC
(DEC)****GRAND TOTALS**

Active Accounts	7,140	7,090	50	7,140	7,090	50
Net Taxable Sales	100,776,397	109,326,051	(7.8) %	1,022,969,339	1,014,349,456	0.8 %
Net Sales Tax	3,246,586	3,526,404	(7.9) %	33,019,559	32,520,890	1.5 %
Delinquent Sales Tax	0	9,795	-	26,419	451,018	-
Use Tax	636,866	681,652	(6.6) %	5,897,454	6,174,701	(4.5) %
Delinquent Use Tax	0	92,469	-	5,733	220,359	-
Other Revenue*	3,669	4,254	-	58,673	159,758	-
Total Revenue	3,887,121	4,314,574	(9.9) %	39,007,838	39,526,726	(1.3) %

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

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

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

October

2008

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ACCOUNT GROUPS

	October 2008	October 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>01000 Apparel</u>						
Active Accounts	85	95	(10)	85	95	(10)
Net Taxable Sales	2,021,978	2,294,393	(11.9) %	21,324,318	21,761,783	(2.0) %
Net Sales Tax	64,968	72,738	(10.7) %	682,549	690,278	(1.1) %
Delinquent Sales Tax	0	910	-	2,050	6,788	-
Use Tax	169	202	(16.3) %	1,984	8,262	(76.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	178	148	-	1,943	2,738	-
Total Revenue	65,315	73,998	(11.7) %	688,526	708,066	(2.8) %
% of Total Revenue	1.7 %	1.7 %	0.0 %	1.8 %	1.8 %	0.0 %
<u>02000 Automotive</u>						
Active Accounts	292	293	(1)	292	293	(1)
Net Taxable Sales	8,793,172	9,217,632	(4.6) %	80,619,779	88,616,012	(9.0) %
Net Sales Tax	283,181	293,808	(3.6) %	2,584,928	2,830,187	(8.7) %
Delinquent Sales Tax	0	3,148	-	1,797	12,939	-
Use Tax	2,069	1,179	75.5 %	20,796	21,336	(2.5) %
Delinquent Use Tax	0	9,625	-	0	41,050	-
Other Revenue	832	1,707	-	7,925	5,480	-
Total Revenue	286,082	309,467	(7.6) %	2,615,446	2,910,992	(10.2) %
% of Total Revenue	7.4 %	7.2 %	0.2 %	6.7 %	7.4 %	(0.7) %
<u>03000 Food</u>						
Active Accounts	373	366	7	373	366	7
Net Taxable Sales	27,504,451	30,958,261	(11.2) %	317,489,979	304,023,159	4.4 %
Net Sales Tax	889,552	997,078	(10.8) %	10,261,026	9,770,881	5.0 %
Delinquent Sales Tax	0	5,010	-	12,464	68,534	-
Use Tax	5,360	8,724	(38.6) %	103,430	112,466	(8.0) %
Delinquent Use Tax	0	0	-	0	6,067	-
Other Revenue	313	1,041	-	4,523	14,243	-
Total Revenue	895,225	1,011,853	(11.5) %	10,381,443	9,972,191	4.1 %
% of Total Revenue	23.0 %	23.5 %	(0.5) %	26.6 %	25.2 %	1.4 %

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FOR COLLECTIONS IN

October

2008

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ACCOUNT GROUPS

04000 Home Furnishings

	October 2008	October 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	203	205	(2)	203	205	(2)
Net Taxable Sales	3,951,760	3,918,589	0.8 %	38,579,854	38,880,359	(0.8) %
Net Sales Tax	126,943	126,372	0.5 %	1,241,682	1,220,344	1.7 %
Delinquent Sales Tax	0	0	-	1,708	32,401	-
Use Tax	1,085	1,844	(41.2) %	16,965	26,700	(36.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	522	-	1,826	25,471	-
Total Revenue	128,028	128,738	(0.6) %	1,262,181	1,304,916	(3.3) %
% of Total Revenue	3.3 %	3.0 %	0.3 %	3.2 %	3.3 %	(0.1) %

05000 General

Active Accounts	435	421	14	435	421	14
Net Taxable Sales	22,256,534	24,439,674	(8.9) %	206,646,978	213,078,567	(3.0) %
Net Sales Tax	723,091	795,831	(9.1) %	6,723,530	6,926,982	(2.9) %
Delinquent Sales Tax	0	0	-	0	11,426	-
Use Tax	4,106	8,879	(53.8) %	44,692	59,949	(25.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	385	355	-	5,782	2,407	-
Total Revenue	727,582	805,065	(9.6) %	6,774,004	7,000,764	(3.2) %
% of Total Revenue	18.7 %	18.7 %	0.0 %	17.4 %	17.7 %	(0.3) %

06000 Lodging

Active Accounts	18	20	(2)	18	20	(2)
Net Taxable Sales	1,583,263	1,646,663	(3.9) %	15,218,553	14,055,617	8.3 %
Net Sales Tax	51,320	53,282	(3.7) %	492,604	450,390	9.4 %
Delinquent Sales Tax	0	0	-	0	5,405	-
Use Tax	81	61	32.8 %	2,235	50,408	(95.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	1,156	2,797	-
Total Revenue	51,401	53,343	(3.6) %	495,995	509,000	(2.6) %
% of Total Revenue	1.3 %	1.2 %	0.1 %	1.3 %	1.3 %	0.0 %

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FOR COLLECTIONS IN

October

2008

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ACCOUNT GROUPS

	October 2008	October 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	1,947	1,967	(20)	1,947	1,967	(20)
Net Taxable Sales	7,445,490	8,938,396	(16.7) %	73,610,099	74,665,470	(1.4) %
Net Sales Tax	241,536	289,719	(16.6) %	2,386,199	2,418,608	(1.3) %
Delinquent Sales Tax	0	0	-	1,238	1,017	-
Use Tax	209,063	217,476	(3.9) %	1,133,467	1,554,561	(27.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	121	0	-	6,245	1,593	-
Total Revenue	450,720	507,195	(11.1) %	3,527,149	3,975,779	(11.3) %
% of Total Revenue	11.6 %	11.8 %	(0.2) %	9.0 %	10.1 %	(1.1) %
<u>08000 Professional</u>						
Active Accounts	1,660	1,674	(14)	1,660	1,674	(14)
Net Taxable Sales	1,978,227	1,876,427	5.4 %	15,830,475	17,395,926	(9.0) %
Net Sales Tax	63,017	59,490	5.9 %	500,731	507,573	(1.3) %
Delinquent Sales Tax	0	0	-	0	43,209	-
Use Tax	18,611	39,344	(52.7) %	290,610	348,304	(16.6) %
Delinquent Use Tax	0	0	-	0	4,442	-
Other Revenue	423	0	-	4,349	2,366	-
Total Revenue	82,051	98,834	(17.0) %	795,690	905,894	(12.2) %
% of Total Revenue	2.1 %	2.3 %	(0.2) %	2.0 %	2.3 %	(0.3) %
<u>09000 Public Utility</u>						
Active Accounts	248	239	9	248	239	9
Net Taxable Sales	9,405,049	10,033,129	(6.3) %	113,189,488	109,270,957	3.6 %
Net Sales Tax	306,043	325,440	(6.0) %	3,686,415	3,529,717	4.4 %
Delinquent Sales Tax	0	0	-	935	599	-
Use Tax	6,602	4,720	39.9 %	83,729	57,391	45.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,324	0	-	5,724	236	-
Total Revenue	313,969	330,160	(4.9) %	3,776,803	3,587,943	5.3 %
% of Total Revenue	8.1 %	7.7 %	0.4 %	9.7 %	9.1 %	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

October

2008

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ACCOUNT GROUPS

10000 Unclassified

	October 2008	October 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	1,553	1,505	48	1,553	1,505	48
Net Taxable Sales	14,114,890	14,438,812	(2.2) %	117,272,978	117,790,830	(0.4) %
Net Sales Tax	450,828	463,205	(2.7) %	3,722,949	3,714,949	0.2 %
Delinquent Sales Tax	0	727	-	6,227	267,481	-
Use Tax	31,765	20,258	56.8 %	283,835	361,202	(21.4) %
Delinquent Use Tax	0	0	-	5,733	10,028	-
Other Revenue	0	453	-	8,887	99,102	-
Total Revenue	482,593	484,643	(0.4) %	4,027,631	4,452,762	(9.5) %
% of Total Revenue	12.4 %	11.2 %	1.2 %	10.3 %	11.3 %	(1.0) %

11200 Home Occupations

Active Accounts	98	88	10	98	88	10
Net Taxable Sales	741,150	683,147	8.5 %	4,248,324	4,250,411	(0.0) %
Net Sales Tax	23,643	21,792	8.5 %	135,376	135,419	(0.0) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	12	31	(61.3) %	146	283	(48.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	93	28	-	209	95	-
Total Revenue	23,748	21,851	8.7 %	135,731	135,797	(0.0) %
% of Total Revenue	0.6 %	0.5 %	0.1 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

Active Accounts	227	216	11	227	216	11
Net Taxable Sales	980,433	880,928	11.3 %	18,938,514	10,560,365	79.3 %
Net Sales Tax	22,464	27,649	(18.8) %	601,570	325,562	84.8 %
Delinquent Sales Tax	0	0	-	0	1,219	-
Use Tax	153,790	157,825	(2.6) %	1,830,824	1,502,655	21.8 %
Delinquent Use Tax	0	82,844	-	0	158,772	-
Other Revenue	0	0	-	10,104	3,230	-
Total Revenue	176,254	268,318	(34.3) %	2,442,498	1,991,438	22.6 %
% of Total Revenue	4.5 %	6.2 %	(1.7) %	6.3 %	5.0 %	1.3 %

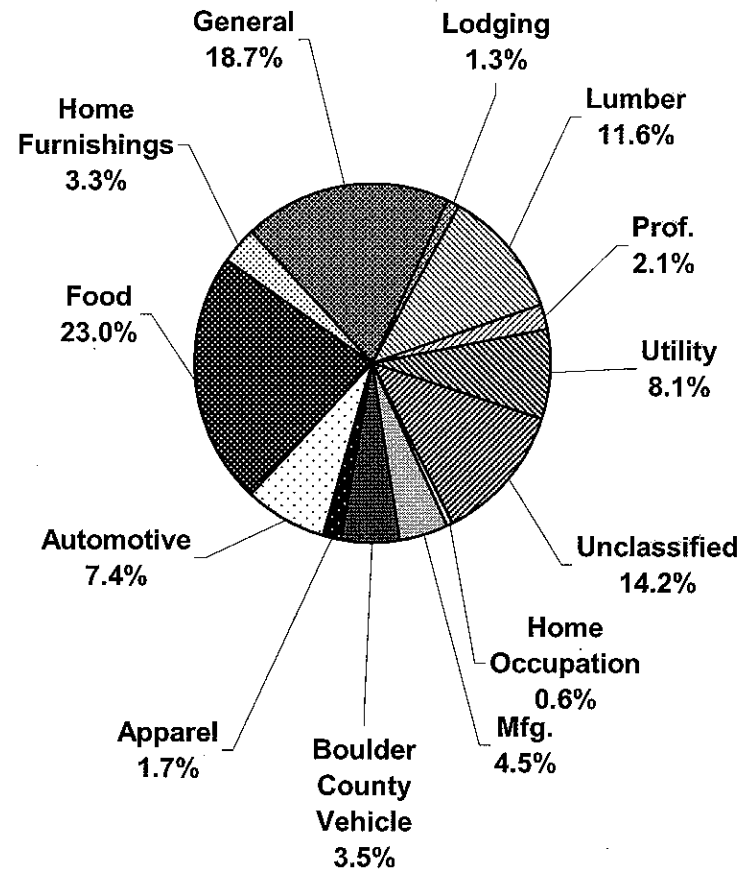
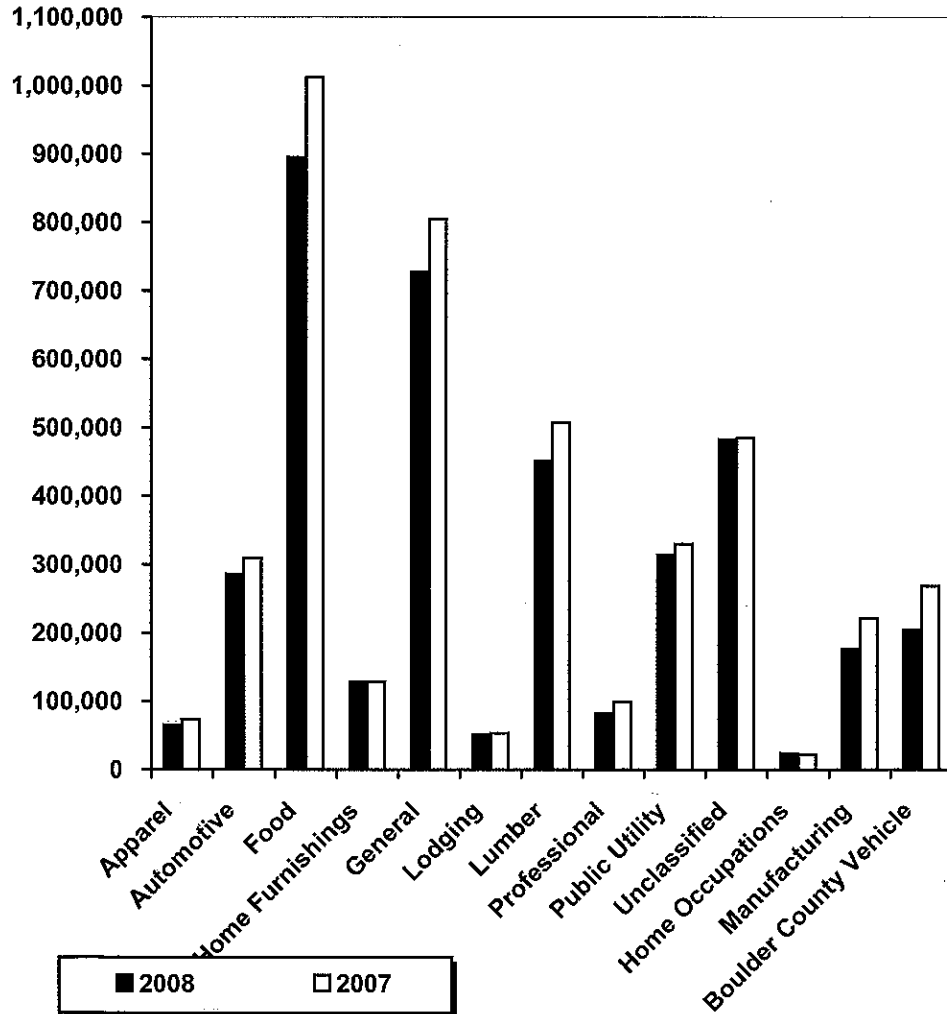
00000 Boulder County Vehicle

Use Tax	204,153	221,109	(7.7) %	2,084,741	2,071,184	0.7 %
% of Total Revenue	5.3 %	5.1 %	0.2 %	5.3 %	5.2 %	0.1 %

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Net Sales & Use Tax Collections by Industry Type

For The Month Of
October
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

October
2008

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		October 2008	October 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
Apparel 01000	85	Net Taxable Sales	2,021,978	2,294,393	(11.9) %	21,324,318	21,761,783	(2.0) %
		Total Revenue	65,315	73,998	(11.7) %	688,526	708,066	(2.8) %
Automotive 02000	292	Net Taxable Sales	8,793,172	9,217,632	(4.6) %	80,619,779	88,616,012	(9.0) %
		Total Revenue	286,082	309,467	(7.6) %	2,615,446	2,910,992	(10.2) %
Food 03000	373	Net Taxable Sales	27,504,451	30,958,261	(11.2) %	317,489,979	304,023,159	4.4 %
		Total Revenue	895,225	1,011,853	(11.5) %	10,381,443	9,972,191	4.1 %
Home Furnishings 04000	203	Net Taxable Sales	3,951,760	3,918,589	0.8 %	38,579,854	38,880,359	(0.8) %
		Total Revenue	128,028	128,738	(0.6) %	1,262,181	1,304,916	(3.3) %
General 05000	435	Net Taxable Sales	22,256,534	24,439,674	(8.9) %	206,646,978	213,078,567	(3.0) %
		Total Revenue	727,582	805,065	(9.6) %	6,774,004	7,000,764	(3.2) %
Lodging 06000	18	Net Taxable Sales	1,583,263	1,646,663	(3.9) %	15,218,553	14,055,617	8.3 %
		Total Revenue	51,401	53,343	(3.6) %	495,995	509,000	(2.6) %
Lumber 07000	1,947	Net Taxable Sales	7,445,490	8,938,396	(16.7) %	73,610,099	74,665,470	(1.4) %
		Total Revenue	450,720	507,195	(11.1) %	3,527,149	3,975,779	(11.3) %
Professional 08000	1,660	Net Taxable Sales	1,978,227	1,876,427	5.4 %	15,830,475	17,395,926	(9.0) %
		Total Revenue	82,051	98,834	(17.0) %	795,690	905,894	(12.2) %
Public Utility 09000	248	Net Taxable Sales	9,405,049	10,033,129	(6.3) %	113,189,488	109,270,957	3.6 %
		Total Revenue	313,969	330,160	(4.9) %	3,776,803	3,587,943	5.3 %
Unclassified 10000	1,553	Net Taxable Sales	14,114,890	14,438,812	(2.2) %	117,272,978	117,790,830	(0.4) %
		Total Revenue	482,593	484,643	(0.4) %	4,027,631	4,452,762	(9.5) %
Home Occupations 11200	98	Net Taxable Sales	741,150	683,147	8.5 %	4,248,324	4,250,411	(0.0) %
		Total Revenue	23,748	21,851	8.7 %	135,731	135,797	(0.0) %
Manufacturing 12000	227	Net Taxable Sales	980,433	880,928	11.3 %	18,938,514	10,560,365	79.3 %
		Total Revenue	176,254	268,318	(34.3) %	2,442,498	1,991,438	22.6 %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	204,153	221,109	(7.7) %	2,084,741	2,071,184	0.7 %
GRAND TOTALS	7,140	Net Taxable Sales	100,776,397	109,326,051	(7.8) %	1,022,969,339	1,014,349,456	0.8 %
		Total Revenue	3,887,121	4,314,574	(9.9) %	39,007,838	39,526,726	(1.3) %

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1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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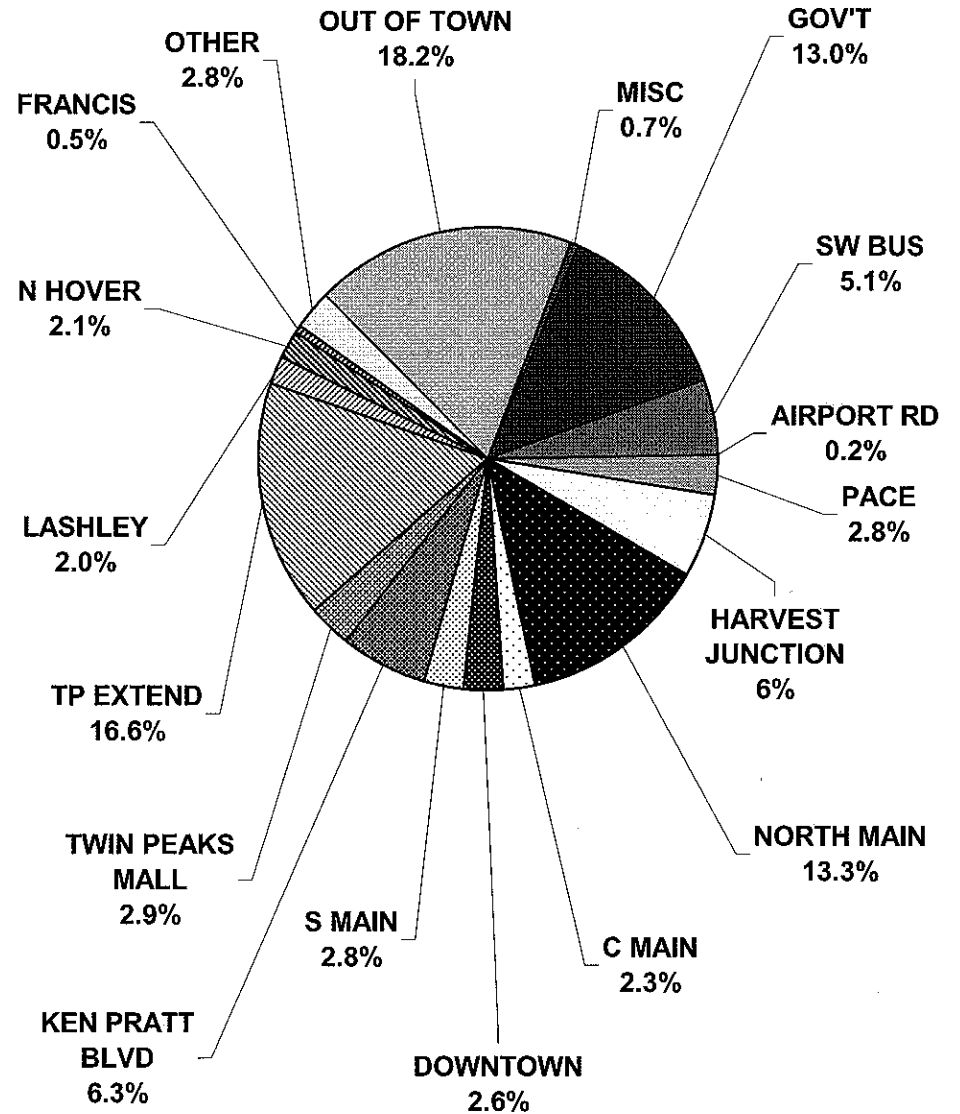
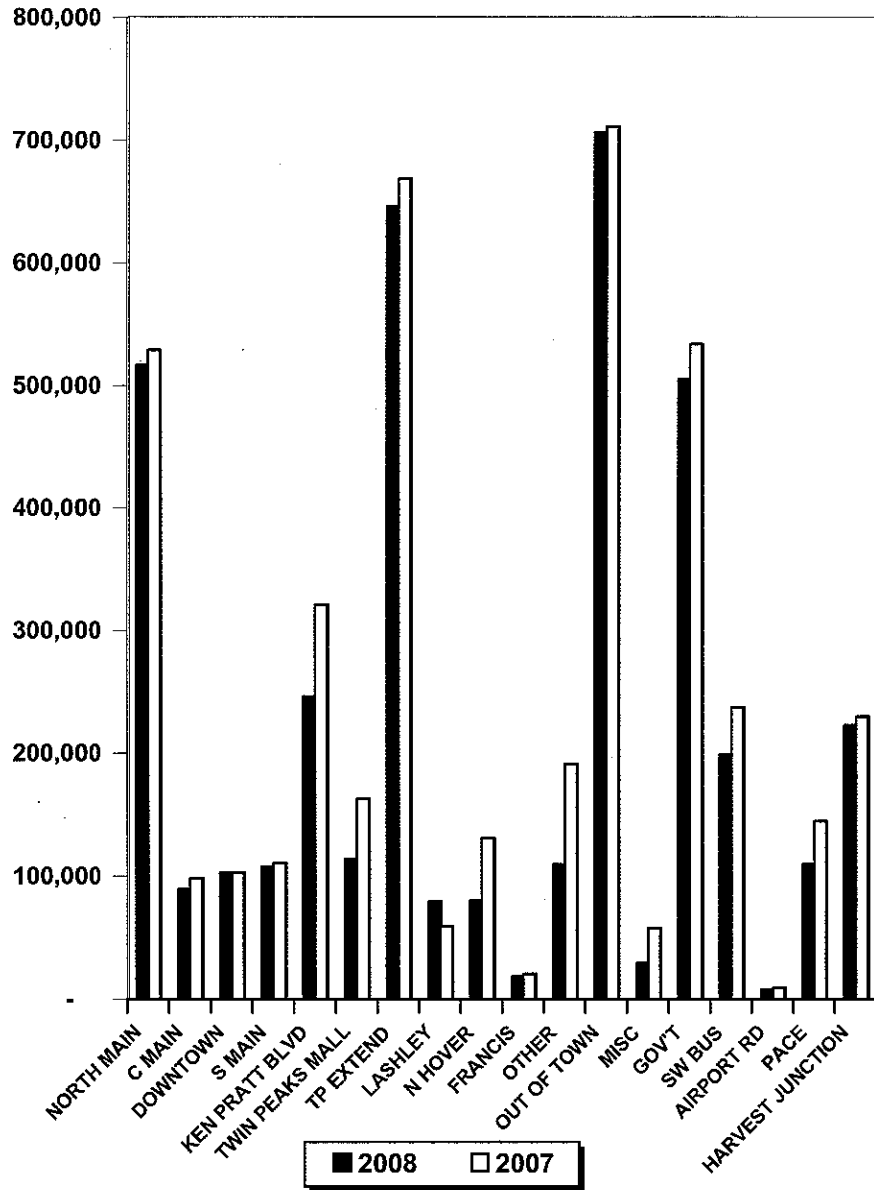
October
2008

LOCATION		% OF AREA TO TOTAL	October 2008	October 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	15.6%	15,764,980	16,107,163	(2.1) %	162,247,416	154,561,850	5.0 %
	Total Revenue	13.3%	516,448	528,902	(2.4) %	5,313,297	5,076,322	4.7 %
CENTRAL MAIN	Net Taxable Sales	2.7%	2,767,814	3,030,418	(8.7) %	28,892,309	31,376,473	(7.9) %
	Total Revenue	2.3%	88,994	97,715	(8.9) %	931,714	1,015,813	(8.3) %
DOWNTOWN	Net Taxable Sales	3.1%	3,124,876	3,059,472	2.1 %	30,425,126	27,993,182	8.7 %
	Total Revenue	2.6%	102,557	102,338	0.2 %	1,008,177	932,189	8.2 %
SOUTH MAIN	Net Taxable Sales	3.2%	3,253,854	3,375,317	(3.6) %	29,221,760	35,864,921	(18.5) %
	Total Revenue	2.8%	107,441	110,153	(2.5) %	954,111	1,177,700	(19.0) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.4%	7,496,981	9,739,301	(23.0) %	78,709,168	80,593,949	(2.3) %
	Total Revenue	6.3%	245,951	320,748	(23.3) %	2,571,149	2,645,213	(2.8) %
TWIN PEAKS MALL	Net Taxable Sales	3.4%	3,408,204	4,967,679	(31.4) %	41,041,642	46,554,768	(11.8) %
	Total Revenue	2.9%	113,477	162,784	(30.3) %	1,382,371	1,549,702	(10.8) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.6%	19,730,854	20,308,271	(2.8) %	213,108,370	215,489,015	(1.1) %
	Total Revenue	16.6%	646,175	668,401	(3.3) %	6,990,495	7,075,904	(1.2) %
LASHLEY	Net Taxable Sales	1.9%	1,925,445	1,647,954	16.8 %	16,137,235	16,077,786	0.4 %
	Total Revenue	2.0%	79,052	58,715	34.6 %	734,857	533,608	37.7 %
NORTH HOVER	Net Taxable Sales	2.4%	2,450,005	3,999,726	(38.7) %	27,857,498	26,566,146	4.9 %
	Total Revenue	2.1%	80,023	130,816	(38.8) %	911,890	872,587	4.5 %
FRANCIS	Net Taxable Sales	0.6%	570,278	632,043	(9.8) %	6,471,280	6,352,878	1.9 %
	Total Revenue	0.5%	18,218	20,173	(9.7) %	207,714	203,567	2.0 %
ALL OTHERS	Net Taxable Sales	2.8%	2,810,311	2,707,078	3.8 %	25,928,042	23,863,934	8.6 %
	Total Revenue	2.8%	109,225	191,050	(42.8) %	1,021,035	1,651,896	(38.2) %
OUT OF TOWN	Net Taxable Sales	20.7%	20,910,371	21,006,516	(0.5) %	202,549,781	193,177,295	4.9 %
	Total Revenue	18.2%	706,655	711,262	(0.6) %	7,046,239	6,609,373	6.6 %
MISCELLANEOUS	Net Taxable Sales	0.9%	868,132	1,469,149	(40.9) %	5,936,618	6,813,871	(12.9) %
	Total Revenue	0.7%	29,093	57,341	(49.3) %	174,895	270,713	(35.4) %
CITY, BLDR CO	Net Taxable Sales	3.2%	3,196,931	3,474,337	(8.0) %	29,879,166	30,835,775	(3.1) %
	Total Revenue	13.0%	505,131	533,725	(5.4) %	4,107,736	4,516,721	(9.1) %
SW BUSINESS	Net Taxable Sales	2.1%	2,100,321	2,066,918	1.6 %	22,398,817	20,453,313	9.5 %
	Total Revenue	5.1%	198,802	237,285	(16.2) %	2,213,527	2,039,503	8.5 %
AIRPORT ROAD	Net Taxable Sales	0.2%	231,974	283,122	(18.1) %	2,450,899	3,143,424	(22.0) %
	Total Revenue	0.2%	7,716	8,999	(14.3) %	79,058	101,900	(22.4) %
PACE	Net Taxable Sales	3.3%	3,361,706	4,415,625	(23.9) %	36,778,763	35,158,585	4.6 %
	Total Revenue	2.8%	109,677	144,634	(24.2) %	1,204,535	1,152,239	4.5 %
HARVEST JUNCTION	Net Taxable Sales	6.8%	6,803,359	7,035,962	(3.3) %	62,935,448	59,472,291	5.8 %
	Total Revenue	5.7%	222,486	229,533	(3.1) %	2,155,038	2,101,776	2.5 %
TOTALS	Net Taxable Sales	100.0%	100,776,396	109,326,051	(7.8) %	1,022,969,338	1,014,349,456	0.8 %
	Total Revenue	100.0%	3,887,121	4,314,574	(9.9) %	39,007,838	39,526,726	(1.3) %

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.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
October
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
October
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	36,747	223,084
October	27,828	250,912
November		
December		
Total	<u><u>\$ 250,912</u></u>	