

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### REVENUE ANALYSIS OF TAXES COLLECTED

**November 2008**

#### SUMMARY

Total Collections this Month:	\$	<b>3,640,124</b>
Compared to Last Year:		<b>3,556,590</b>
Percentage change:		<b>2.3 %</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 November 2008

## Overview

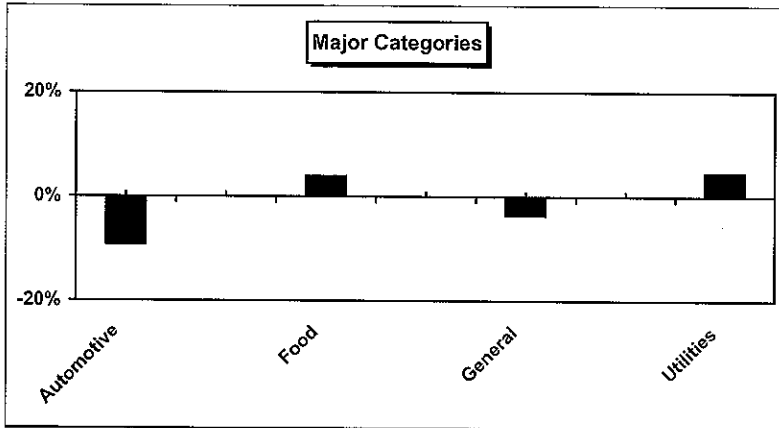
**Month of November:** Total collections for the month of November increased by 2.3% compared to last year. The Sales Tax Component decreased by 0.3% while the Use Tax component decreased by 20.6%. **It is critical to note that this result is distorted by large audit collections this month. adjusting for these extraordinary amounts would normalize the total for November to a decrease of 3.4%.**

**Year to Date:** Total collections **through** November decreased by 1.0% for 2008. The sales tax component increased by 0.8% and the use tax component decreased by 7.6%.

**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.

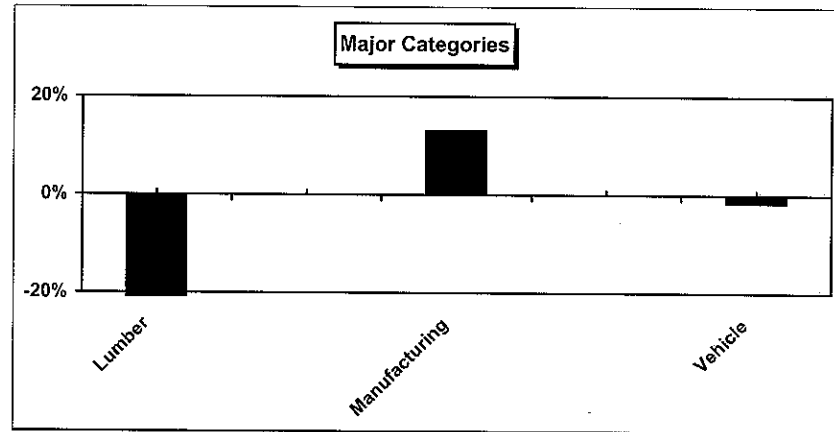
## Sales Tax Activity

The *Automotive*, and *General* categories decreased by 9.2% and 3.6% respectively, while *Food* and *Utilities* increased by 4.0%, and 4.6% respectively.



## Use Tax Activity

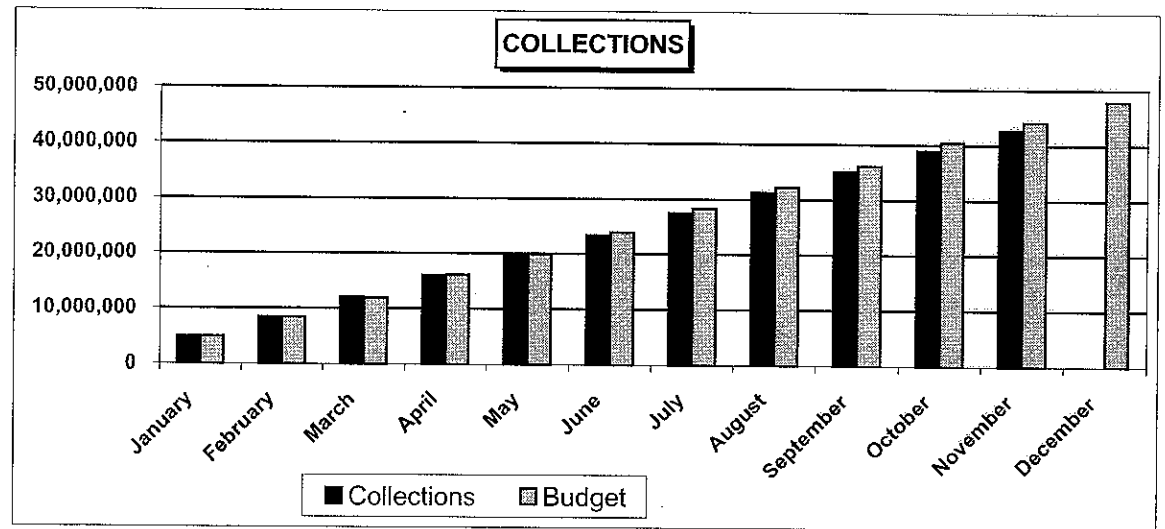
The *Manufacturing* category showed an increase of 13.0% respectively, while the *Lumber* and *Vehicle* categories showed a decrease of 29.3% and 1.6% respectively.



# SALES & USE TAX COLLECTIONS - BUDGET TO ACTUAL

**November  
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	2,983,223	656,901	3,640,124
December	3,731,070	47,911,771	100.0			
<b>Total</b>	<b>\$ 47,911,771</b>			<b>\$ 36,087,875</b>	<b>6,560,086</b>	<b>42,647,962</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  
November 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	18,750,188	3,613,679	22,363,867	22,038,396	237,165	22,275,561	17.5%	-93.4%	-0.4%	2.55%
PIF Fund	3,308,855	637,708	3,946,563	-	3,768,995	3,768,995	n/a	491.0%	-4.5%	2.55%
Other Funds	14,062,627	2,710,259	16,772,886	14,049,479	2,553,927	16,603,406	-0.1%	-5.8%	-1.0%	2.55%
All Funds Total	36,121,670	6,961,646	43,083,316	36,087,875	6,560,086	42,647,962	-0.1%	-5.8%	-1.0%	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 eleven 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 eleven months, the PIF is down by 4.5%, 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

## November

## 2008

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### ACCOUNT GROUPS

### GRAND TOTALS

	November 2008	November 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	7,200	7,125	75	7,200	7,125	75
Net Taxable Sales	92,651,178	92,559,475	0.1 %	1,115,620,517	1,106,908,931	0.8 %
<b>Net Sales Tax</b>	<b>2,961,990</b>	<b>2,970,301</b>	<b>(0.3) %</b>	<b>35,772,872</b>	<b>35,491,191</b>	<b>0.8 %</b>
Delinquent Sales Tax	18,293	20,894	-	253,368	471,912	-
<b>Use Tax</b>	<b>444,793</b>	<b>560,317</b>	<b>(20.6) %</b>	<b>6,220,235</b>	<b>6,735,018</b>	<b>(7.6) %</b>
Delinquent Use Tax	212,108	0	-	339,854	220,359	-
Other Revenue*	2,940	5,078	-	61,633	164,836	-
<b>Total Revenue</b>	<b>3,640,124</b>	<b>3,556,590</b>	<b>2.3 %</b>	<b>42,647,962</b>	<b>43,083,316</b>	<b>(1.0) %</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

## November

## 2008

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### ACCOUNT GROUPS

	November 2008	November 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b><u>01000 Apparel</u></b>						
Active Accounts	88	95	(7)	88	95	(7)
Net Taxable Sales	1,858,054	2,129,930	(12.8) %	23,182,372	23,891,713	(3.0) %
<b>Net Sales Tax</b>	<b>57,653</b>	<b>67,682</b>	<b>(14.8) %</b>	<b>737,584</b>	<b>757,960</b>	<b>(2.7) %</b>
Delinquent Sales Tax	1,983	683	-	6,651	7,471	-
<b>Use Tax</b>	<b>159</b>	<b>3,243</b>	<b>(95.1) %</b>	<b>2,143</b>	<b>11,505</b>	<b>(81.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	7	14	-	1,950	2,752	-
<b>Total Revenue</b>	<b>59,802</b>	<b>71,622</b>	<b>(16.5) %</b>	<b>748,328</b>	<b>779,688</b>	<b>(4.0) %</b>
% of Total Revenue	1.6 %	2.0 %	(0.4) %	1.8 %	1.8 %	0.0 %
<b><u>02000 Automotive</u></b>						
Active Accounts	293	293	0	293	293	0
Net Taxable Sales	7,483,872	8,378,469	(10.7) %	88,103,651	96,994,481	(9.2) %
<b>Net Sales Tax</b>	<b>238,250</b>	<b>265,459</b>	<b>(10.2) %</b>	<b>2,810,572</b>	<b>3,095,646</b>	<b>(9.2) %</b>
Delinquent Sales Tax	2,425	3,767	-	16,828	16,706	-
<b>Use Tax</b>	<b>1,884</b>	<b>1,139</b>	<b>65.4 %</b>	<b>22,680</b>	<b>22,475</b>	<b>0.9 %</b>
Delinquent Use Tax	0	0	-	0	41,050	-
Other Revenue	479	1,157	-	8,404	6,637	-
<b>Total Revenue</b>	<b>243,038</b>	<b>271,522</b>	<b>(10.5) %</b>	<b>2,858,484</b>	<b>3,182,514</b>	<b>(10.2) %</b>
% of Total Revenue	6.7 %	7.6 %	(0.9) %	6.7 %	7.4 %	(0.7) %
<b><u>03000 Food</u></b>						
Active Accounts	376	360	16	376	360	16
Net Taxable Sales	27,350,157	27,259,072	0.3 %	347,771,197	334,118,258	4.1 %
<b>Net Sales Tax</b>	<b>870,022</b>	<b>877,336</b>	<b>(0.8) %</b>	<b>11,165,377</b>	<b>10,741,047</b>	<b>4.0 %</b>
Delinquent Sales Tax	11,615	3,912	-	85,702	72,446	-
<b>Use Tax</b>	<b>10,021</b>	<b>17,547</b>	<b>(42.9) %</b>	<b>102,760</b>	<b>130,371</b>	<b>(21.2) %</b>
Delinquent Use Tax	0	0	-	11,184	6,067	-
Other Revenue	0	1,449	-	4,523	15,692	-
<b>Total Revenue</b>	<b>891,658</b>	<b>900,244</b>	<b>(1.0) %</b>	<b>11,369,546</b>	<b>10,965,623</b>	<b>3.7 %</b>
% of Total Revenue	24.5 %	25.3 %	(0.8) %	26.7 %	25.5 %	1.2 %

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.

# FOR COLLECTIONS IN

## November

## 2008

### ACCOUNT GROUPS

#### 04000 Home Furnishings

	November 2008	November 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	203	203	0	203	203	0
Net Taxable Sales	3,141,911	3,284,166	(4.3) %	41,721,765	42,164,525	(1.1) %
<b>Net Sales Tax</b>	100,269	105,686	<b>(5.1) %</b>	<b>1,339,013</b>	<b>1,326,030</b>	<b>1.0 %</b>
Delinquent Sales Tax	928	0	-	5,574	32,401	-
<b>Use Tax</b>	786	487	<b>61.4 %</b>	<b>17,751</b>	<b>27,187</b>	<b>(34.7) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	137	241	-	1,963	25,712	-
<b>Total Revenue</b>	<b>102,120</b>	<b>106,414</b>	<b>(4.0) %</b>	<b>1,364,301</b>	<b>1,411,330</b>	<b>(3.3) %</b>
% of Total Revenue	2.8 %	3.0 %	(0.2) %	3.2 %	3.3 %	(0.1) %

#### 05000 General

Active Accounts	435	426	9	435	426	9
Net Taxable Sales	21,321,404	22,177,165	(3.9) %	225,037,321	232,419,705	(3.2) %
<b>Net Sales Tax</b>	693,051	721,253	<b>(3.9) %</b>	<b>7,282,894</b>	<b>7,555,405</b>	<b>(3.6) %</b>
Delinquent Sales Tax	1,342	537	-	39,077	11,963	-
<b>Use Tax</b>	4,240	4,513	<b>(6.0) %</b>	<b>48,439</b>	<b>64,104</b>	<b>(24.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,012	204	-	6,794	2,611	-
<b>Total Revenue</b>	<b>699,645</b>	<b>726,507</b>	<b>(3.7) %</b>	<b>7,377,204</b>	<b>7,634,083</b>	<b>(3.4) %</b>
% of Total Revenue	19.2 %	20.4 %	(1.2) %	17.3 %	17.7 %	(0.4) %

#### 06000 Lodging

Active Accounts	18	20	(2)	18	20	(2)
Net Taxable Sales	1,571,561	1,592,280	(1.3) %	16,790,114	15,647,897	7.3 %
<b>Net Sales Tax</b>	50,943	51,614	<b>(1.3) %</b>	<b>540,215</b>	<b>502,004</b>	<b>7.6 %</b>
Delinquent Sales Tax	0	0	-	3,332	5,405	-
<b>Use Tax</b>	57	363	<b>(84.3) %</b>	<b>2,292</b>	<b>50,771</b>	<b>(95.5) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	1,156	2,797	-
<b>Total Revenue</b>	<b>51,000</b>	<b>51,977</b>	<b>(1.9) %</b>	<b>546,995</b>	<b>560,977</b>	<b>(2.5) %</b>
% of Total Revenue	1.4 %	1.5 %	(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

## November

## 2008

### ACCOUNT GROUPS

	November 2008	November 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b><u>07000 Lumber</u></b>						
Active Accounts	1,966	1,979	(13)	1,966	1,979	(13)
Net Taxable Sales	7,076,784	6,972,590	1.5 %	80,686,883	81,638,060	(1.2) %
<b>Net Sales Tax</b>	<b>229,766</b>	<b>221,749</b>	<b>3.6 %</b>	<b>2,605,352</b>	<b>2,640,357</b>	<b>(1.3) %</b>
Delinquent Sales Tax	0	1,916	-	11,851	2,933	-
<b>Use Tax</b>	<b>64,691</b>	<b>136,994</b>	<b>(52.8) %</b>	<b>1,195,797</b>	<b>1,691,555</b>	<b>(29.3) %</b>
Delinquent Use Tax	0	0	-	2,361	0	-
Other Revenue	64	749	-	6,309	2,342	-
<b>Total Revenue</b>	<b>294,521</b>	<b>361,408</b>	<b>(18.5) %</b>	<b>3,821,670</b>	<b>4,337,187</b>	<b>(11.9) %</b>
% of Total Revenue	8.1 %	10.2 %	(2.1) %	9.0 %	10.1 %	(1.1) %
<b><u>08000 Professional</u></b>						
Active Accounts	1,677	1,685	(8)	1,677	1,685	(8)
Net Taxable Sales	1,136,485	1,150,572	(1.2) %	16,966,960	18,546,498	(8.5) %
<b>Net Sales Tax</b>	<b>36,238</b>	<b>36,645</b>	<b>(1.1) %</b>	<b>524,258</b>	<b>544,218</b>	<b>(3.7) %</b>
Delinquent Sales Tax	0	0	-	12,711	43,209	-
<b>Use Tax</b>	<b>12,135</b>	<b>14,666</b>	<b>(17.3) %</b>	<b>294,048</b>	<b>362,970</b>	<b>(19.0) %</b>
Delinquent Use Tax	4,148	0	-	12,845	4,442	-
Other Revenue	774	252	-	5,123	2,618	-
<b>Total Revenue</b>	<b>53,295</b>	<b>51,563</b>	<b>3.4 %</b>	<b>848,985</b>	<b>957,457</b>	<b>(11.3) %</b>
% of Total Revenue	1.5 %	1.4 %	0.1 %	2.0 %	2.2 %	(0.2) %
<b><u>09000 Public Utility</u></b>						
Active Accounts	251	239	12	251	239	12
Net Taxable Sales	9,716,852	8,786,708	10.6 %	122,906,340	118,057,665	4.1 %
<b>Net Sales Tax</b>	<b>316,305</b>	<b>285,122</b>	<b>10.9 %</b>	<b>3,989,159</b>	<b>3,814,839</b>	<b>4.6 %</b>
Delinquent Sales Tax	0	0	-	14,495	599	-
<b>Use Tax</b>	<b>5,307</b>	<b>5,883</b>	<b>(9.8) %</b>	<b>89,036</b>	<b>63,274</b>	<b>40.7 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	155	0	-	5,879	236	-
<b>Total Revenue</b>	<b>321,767</b>	<b>291,005</b>	<b>10.6 %</b>	<b>4,098,569</b>	<b>3,878,948</b>	<b>5.7 %</b>
% of Total Revenue	8.8 %	8.2 %	0.6 %	9.6 %	9.0 %	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

## November

## 2008

### ACCOUNT GROUPS

#### 10000 Unclassified

	November 2008	November 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	1,563	1,522	41	1,563	1,522	41
Net Taxable Sales	11,052,820	9,343,731	18.3 %	128,325,798	127,134,561	0.9 %
<b>Net Sales Tax</b>	356,161	290,270	<b>22.7 %</b>	<b>4,037,294</b>	<b>4,005,219</b>	<b>0.8 %</b>
Delinquent Sales Tax	0	10,079	-	48,043	277,560	-
<b>Use Tax</b>	60,977	21,053	<b>189.6 %</b>	<b>344,812</b>	<b>382,255</b>	<b>(9.8) %</b>
Delinquent Use Tax	0	0	-	5,733	10,028	-
Other Revenue	302	1,009	-	9,189	100,111	-
<b>Total Revenue</b>	<b>417,440</b>	<b>322,411</b>	<b>29.5 %</b>	<b>4,445,071</b>	<b>4,775,173</b>	<b>(6.9) %</b>
% of Total Revenue	11.5 %	9.1 %	2.4 %	10.4 %	11.1 %	(0.7) %

#### 11200 Home Occupations

Active Accounts	100	87	13	100	87	13
Net Taxable Sales	282,753	264,880	6.7 %	4,531,077	4,515,291	0.3 %
<b>Net Sales Tax</b>	8,985	8,415	<b>6.8 %</b>	<b>142,993</b>	<b>143,834</b>	<b>(0.6) %</b>
Delinquent Sales Tax	0	0	-	1,348	0	-
<b>Use Tax</b>	5	42	<b>(88.1) %</b>	<b>152</b>	<b>325</b>	<b>(53.2) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	10	3	-	239	98	-
<b>Total Revenue</b>	<b>9,000</b>	<b>8,460</b>	<b>6.4 %</b>	<b>144,732</b>	<b>144,257</b>	<b>0.3 %</b>
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.3 %	0.3 %	0.0 %

#### 12000 Manufacturing

Active Accounts	229	215	14	229	215	14
Net Taxable Sales	658,525	1,219,912	(46.0) %	19,597,039	11,780,277	66.4 %
<b>Net Sales Tax</b>	4,347	39,070	<b>(88.9) %</b>	<b>598,161</b>	<b>364,632</b>	<b>64.0 %</b>
Delinquent Sales Tax	0	0	-	7,756	1,219	-
<b>Use Tax</b>	76,906	97,096	<b>(20.8) %</b>	<b>1,807,959</b>	<b>1,599,751</b>	<b>13.0 %</b>
Delinquent Use Tax	207,960	0	-	307,731	158,772	-
Other Revenue	0	0	-	10,104	3,230	-
<b>Total Revenue</b>	<b>289,213</b>	<b>136,166</b>	<b>112.4 %</b>	<b>2,731,711</b>	<b>2,127,604</b>	<b>28.4 %</b>
% of Total Revenue	7.9 %	3.8 %	4.1 %	6.4 %	4.9 %	1.5 %

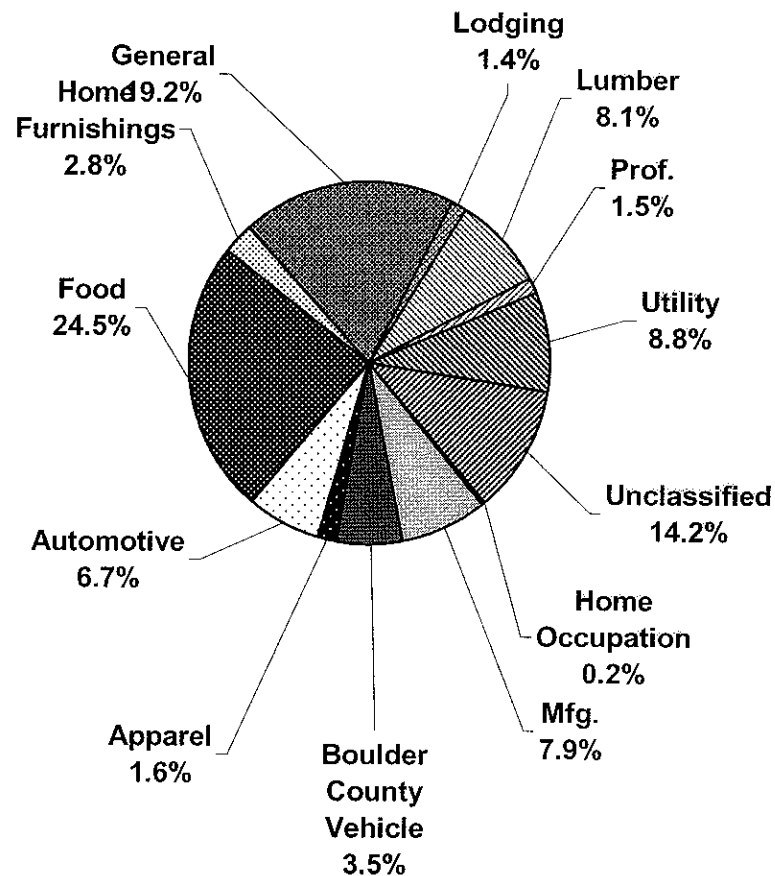
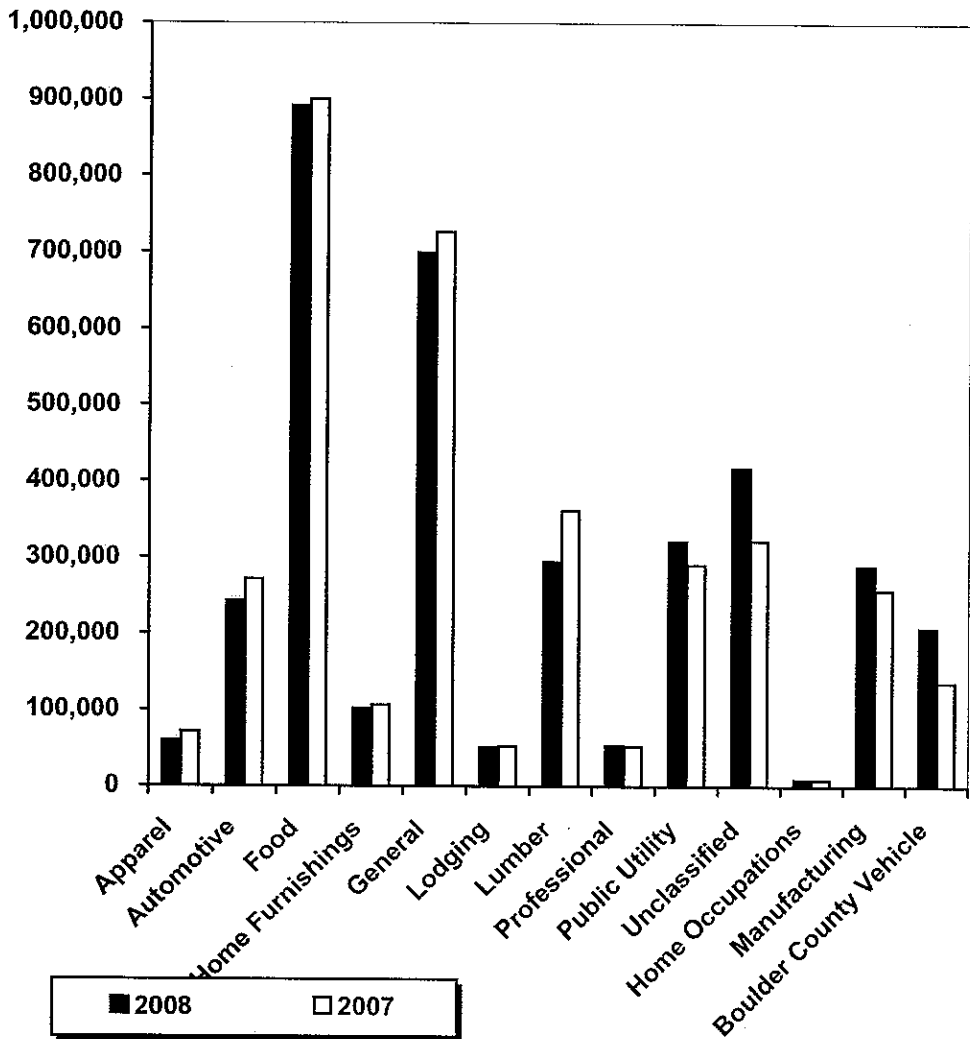
#### 00000 Boulder County Vehicle

<b>Use Tax</b>	<b>207,625</b>	<b>257,291</b>	<b>(19.3) %</b>	<b>2,292,366</b>	<b>2,328,475</b>	<b>(1.6) %</b>
% of Total Revenue	5.7 %	7.2 %	(1.5) %	5.4 %	5.4 %	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.

# Net Sales & Use Tax Collections by Industry Type

For The Month Of  
**November**  
**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

November  
2008

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		November 2008	November 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
Apparel 01000	88	Net Taxable Sales	1,858,054	2,129,930	(12.8) %	23,182,372	23,891,713	(3.0) %
		Total Revenue	59,802	71,622	(16.5) %	748,328	779,688	(4.0) %
Automotive 02000	293	Net Taxable Sales	7,483,872	8,378,469	(10.7) %	88,103,651	96,994,481	(9.2) %
		Total Revenue	243,038	271,522	(10.5) %	2,858,484	3,182,514	(10.2) %
Food 03000	376	Net Taxable Sales	27,350,157	27,259,072	0.3 %	347,771,197	334,118,258	4.1 %
		Total Revenue	891,658	900,244	(1.0) %	11,369,546	10,965,623	3.7 %
Home Furnishings 04000	203	Net Taxable Sales	3,141,911	3,284,166	(4.3) %	41,721,765	42,164,525	(1.1) %
		Total Revenue	102,120	106,414	(4.0) %	1,364,301	1,411,330	(3.3) %
General 05000	435	Net Taxable Sales	21,321,404	22,177,165	(3.9) %	225,037,321	232,419,705	(3.2) %
		Total Revenue	699,645	726,507	(3.7) %	7,377,204	7,634,083	(3.4) %
Lodging 06000	18	Net Taxable Sales	1,571,561	1,592,280	(1.3) %	16,790,114	15,647,897	7.3 %
		Total Revenue	51,000	51,977	(1.9) %	546,995	560,977	(2.5) %
Lumber 07000	1,966	Net Taxable Sales	7,076,784	6,972,590	1.5 %	80,686,883	81,638,060	(1.2) %
		Total Revenue	294,521	361,408	(18.5) %	3,821,670	4,337,187	(11.9) %
Professional 08000	1,677	Net Taxable Sales	1,136,485	1,150,572	(1.2) %	16,966,960	18,546,498	(8.5) %
		Total Revenue	53,295	51,563	3.4 %	848,985	957,457	(11.3) %
Public Utility 09000	251	Net Taxable Sales	9,716,852	8,786,708	10.6 %	122,906,340	118,057,665	4.1 %
		Total Revenue	321,767	291,005	10.6 %	4,098,569	3,878,948	5.7 %
Unclassified 10000	1,563	Net Taxable Sales	11,052,820	9,343,731	18.3 %	128,325,798	127,134,561	0.9 %
		Total Revenue	417,440	322,411	29.5 %	4,445,071	4,775,173	(6.9) %
Home Occupations 11200	100	Net Taxable Sales	282,753	264,880	6.7 %	4,531,077	4,515,291	0.3 %
		Total Revenue	9,000	8,460	6.4 %	144,732	144,257	0.3 %
Manufacturing 12000	229	Net Taxable Sales	658,525	1,219,912	(46.0) %	19,597,039	11,780,277	66.4 %
		Total Revenue	289,213	136,166	112.4 %	2,731,711	2,127,604	28.4 %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	207,625	257,291	(19.3) %	2,292,366	2,328,475	(1.6) %
<b>GRAND TOTALS</b>	<b>7,200</b>	Net Taxable Sales	<b>92,651,178</b>	<b>92,559,475</b>	<b>0.1 %</b>	<b>1,115,620,517</b>	<b>1,106,908,931</b>	<b>0.8 %</b>
		Total Revenue	<b>3,640,124</b>	<b>3,556,590</b>	<b>2.3 %</b>	<b>42,647,962</b>	<b>43,083,316</b>	<b>(1.0) %</b>

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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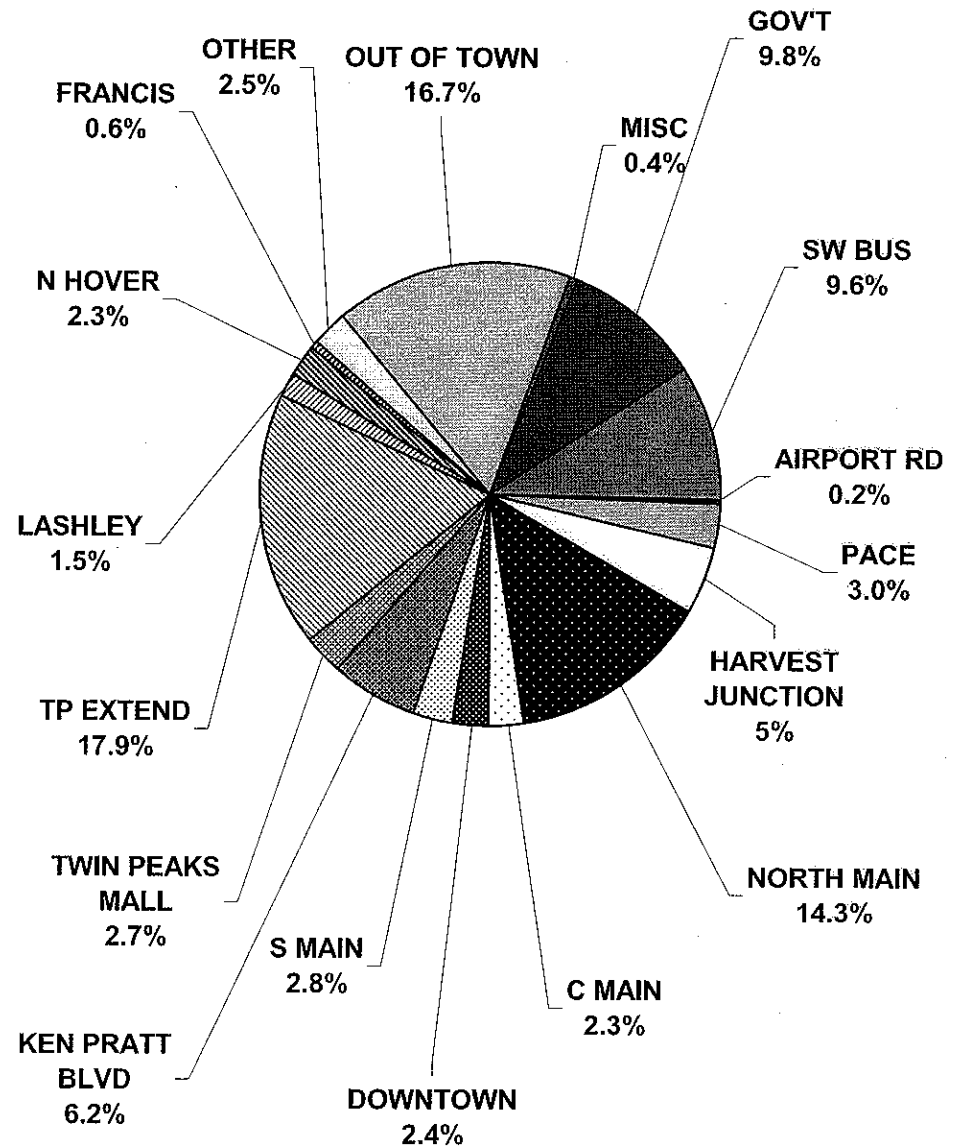
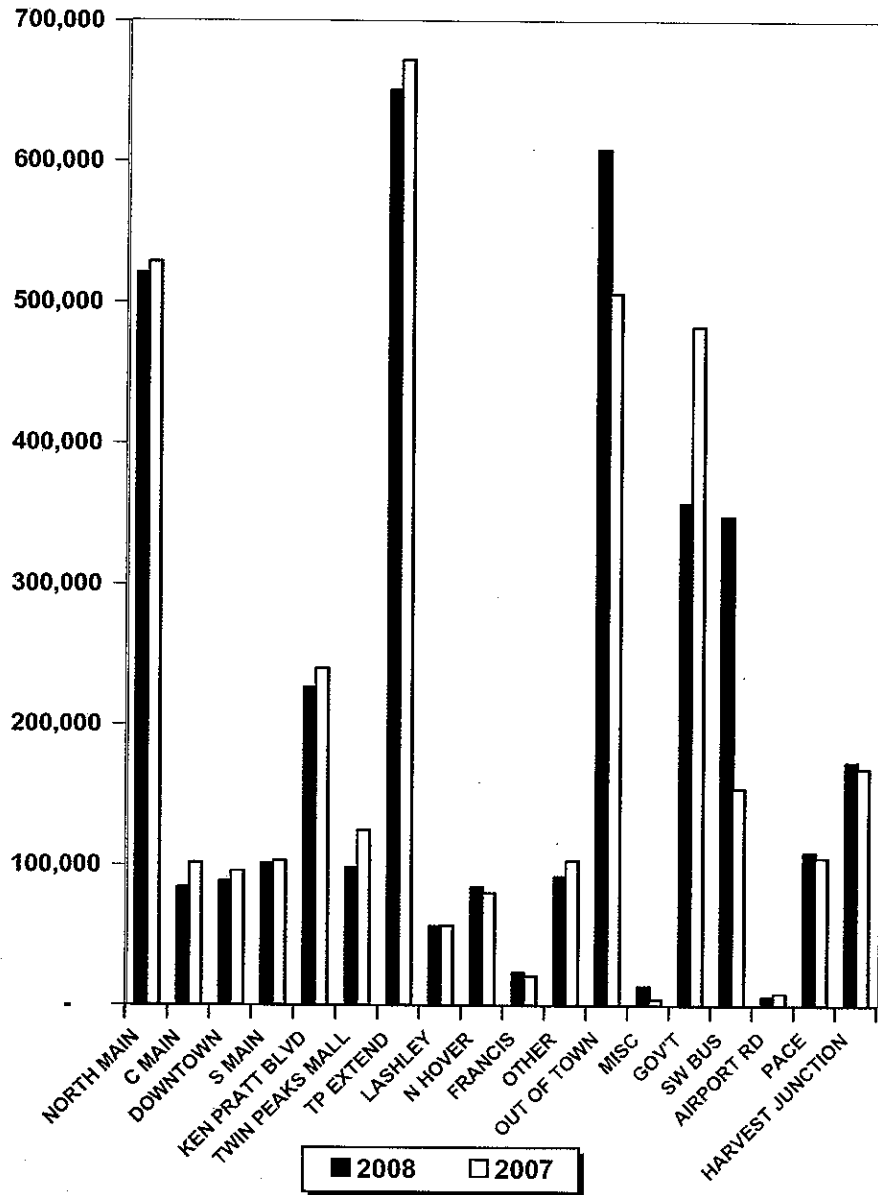
November  
2008

LOCATION		% OF AREA TO TOTAL	November 2008	November 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	17.1%	15,867,606	16,133,291	(1.6) %	178,115,022	170,695,141	4.3 %
	Total Revenue	14.3%	520,610	528,483	(1.5) %	5,833,907	5,604,805	4.1 %
CENTRAL MAIN	Net Taxable Sales	2.9%	2,643,789	3,151,553	(16.1) %	31,536,098	34,528,026	(8.7) %
	Total Revenue	2.3%	83,838	101,523	(17.4) %	1,015,552	1,117,336	(9.1) %
DOWNTOWN	Net Taxable Sales	2.9%	2,703,578	2,946,738	(8.3) %	33,128,704	30,939,920	7.1 %
	Total Revenue	2.4%	88,490	95,700	(7.5) %	1,096,667	1,027,889	6.7 %
SOUTH MAIN	Net Taxable Sales	3.3%	3,097,405	3,161,895	(2.0) %	32,319,165	39,026,816	(17.2) %
	Total Revenue	2.8%	100,974	103,030	(2.0) %	1,055,085	1,280,730	(17.6) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.4%	6,896,337	7,346,729	(6.1) %	85,605,505	87,940,678	(2.7) %
	Total Revenue	6.2%	226,403	240,244	(5.8) %	2,797,552	2,885,457	(3.0) %
TWIN PEAKS MALL	Net Taxable Sales	3.2%	2,955,242	3,813,829	(22.5) %	43,996,884	50,368,597	(12.7) %
	Total Revenue	2.7%	97,872	124,652	(21.5) %	1,480,243	1,674,354	(11.6) %
TW PKS SQ EXTENDED	Net Taxable Sales	21.4%	19,864,067	20,482,297	(3.0) %	232,972,437	235,971,312	(1.3) %
	Total Revenue	17.9%	650,888	672,254	(3.2) %	7,641,383	7,748,158	(1.4) %
LASHLEY	Net Taxable Sales	1.6%	1,445,194	1,510,851	(4.3) %	17,582,429	17,588,637	(0.0) %
	Total Revenue	1.5%	56,313	56,749	(0.8) %	791,170	590,357	34.0 %
NORTH HOVER	Net Taxable Sales	2.8%	2,614,873	2,444,274	7.0 %	30,472,371	29,010,420	5.0 %
	Total Revenue	2.3%	83,932	79,965	5.0 %	995,822	952,552	4.5 %
FRANCIS	Net Taxable Sales	0.8%	722,577	642,928	12.4 %	7,193,857	6,995,806	2.8 %
	Total Revenue	0.6%	23,129	20,532	12.6 %	230,843	224,099	3.0 %
ALL OTHERS	Net Taxable Sales	2.3%	2,170,606	2,552,205	(15.0) %	28,098,648	26,416,139	6.4 %
	Total Revenue	2.5%	91,680	103,130	(11.1) %	1,112,715	1,755,026	(36.6) %
OUT OF TOWN	Net Taxable Sales	19.0%	17,607,851	14,868,502	18.4 %	220,157,632	208,045,797	5.8 %
	Total Revenue	16.7%	608,686	506,363	20.2 %	7,654,925	7,115,736	7.6 %
MISCELLANEOUS	Net Taxable Sales	0.4%	390,148	180,188	116.5 %	6,326,766	6,994,059	(9.5) %
	Total Revenue	0.4%	13,378	4,184	219.7 %	188,273	274,897	(31.5) %
CITY, BLDR CO	Net Taxable Sales	2.9%	2,695,099	2,785,824	(3.3) %	32,574,265	33,621,599	(3.1) %
	Total Revenue	9.8%	357,498	483,089	(26.0) %	4,465,234	4,999,810	(10.7) %
SW BUSINESS	Net Taxable Sales	2.3%	2,127,470	1,980,472	7.4 %	24,526,287	22,433,785	9.3 %
	Total Revenue	9.6%	348,052	154,561	125.2 %	2,561,579	2,194,064	16.8 %
AIRPORT ROAD	Net Taxable Sales	0.2%	192,651	263,976	(27.0) %	2,643,550	3,407,400	(22.4) %
	Total Revenue	0.2%	6,148	8,386	(26.7) %	85,206	110,286	(22.7) %
PACE	Net Taxable Sales	3.6%	3,347,250	3,220,987	3.9 %	40,126,013	38,379,572	4.6 %
	Total Revenue	3.0%	109,230	105,296	3.7 %	1,313,765	1,257,535	4.5 %
HARVEST JUNCTION	Net Taxable Sales	5.7%	5,309,435	5,072,936	4.7 %	68,244,883	64,545,227	5.7 %
	Total Revenue	4.8%	173,003	168,449	2.7 %	2,328,041	2,270,225	2.5 %
TOTALS	Net Taxable Sales	100.0%	92,651,178	92,559,475	0.1 %	1,115,620,516	1,106,908,931	0.8 %
	Total Revenue	100.0%	3,640,124	3,556,590	2.3 %	42,647,962	43,083,316	(1.0) %

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

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of  
**November**  
**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.

**DESIGNATION****APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

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<b>NORTH MAIN</b>	Business between TERRY and EMERY from HWY 66 to 17TH AVE.
<b>CENTRAL MAIN</b>	Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
<b>DOWNTOWN</b>	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.
<b>SOUTH MAIN</b>	Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
<b>KEN PRATT BOULEVARD</b>	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.
<b>TWIN PEAKS MALL</b>	Business on the TWIN PEAKS MALL Complex.
<b>TW PKS SQ EXTENDED</b>	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.
<b>LASHLEY</b>	Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
<b>NORTH HOVER</b>	Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
<b>FRANCIS</b>	Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
<b>ALL OTHERS</b>	All other licensed business within the City limits of Longmont.
<b>OUT OF TOWN</b>	All out of town Business licensed to collect Longmont taxes.
<b>MISCELLANEOUS</b>	Non-licensed and Temporary Business.
<b>CITY, BLDR CO</b>	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
<b>SW BUSINESS</b>	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.
<b>AIRPORT ROAD</b>	Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
<b>PACE STREET</b>	Business generally located on PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
<b>HARVEST JUNCTION</b>	Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

**LODGERS TAX**  
**November**  
**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	27,828	250,912
November	27,751	278,663
December		
<b>Total</b>	<u><u>\$ 278,663</u></u>	