

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

REVENUE ANALYSIS OF TAXES COLLECTED

December 2008

SUMMARY

Total Collections this Month:	\$	3,552,331
Compared to Last Year:		3,576,751
Percentage change:		(0.7) %

CONTENTS

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

Visit our Website:

http://ci.longmont.co.us/finance/sales_tax

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

SALES AND USE TAX SUMMARY CITY OF LONGMONT December 2008

Overview

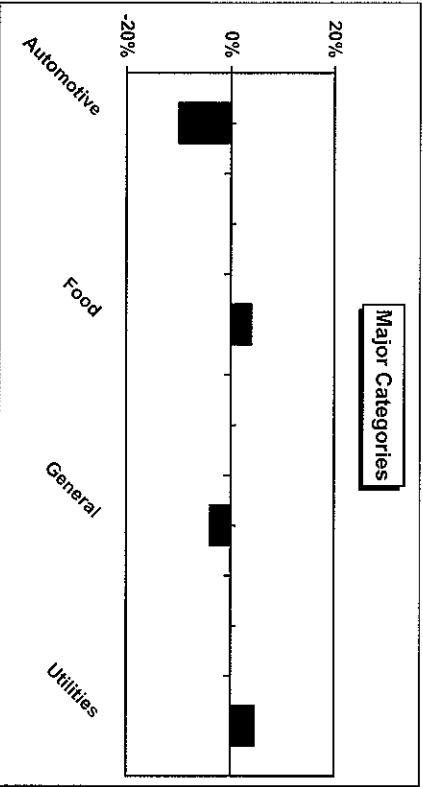
Month of December: Total collections for the month of December decreased by 0.3% compared to last year. The Sales Tax Component decreased by 3.2% while the Use Tax component increased by 15.6%.

Year to Date: Total collections through December decreased by 1.0% for 2008. The sales tax component increased by 0.5% and the use tax component decreased by 6.1%.

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.

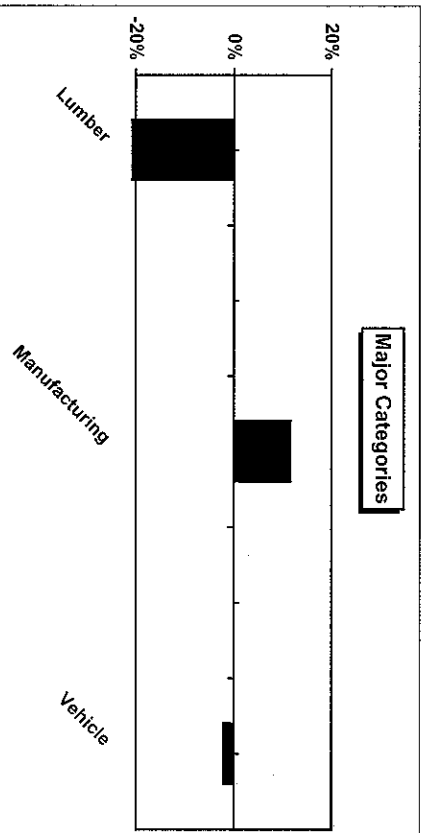
Sales Tax Activity

The *Automotive*, and *General* categories decreased by 10.0% and 3.9% respectively, while *Food* and *Utilities* increased by 3.9%, and 4.5% respectively.



Use Tax Activity

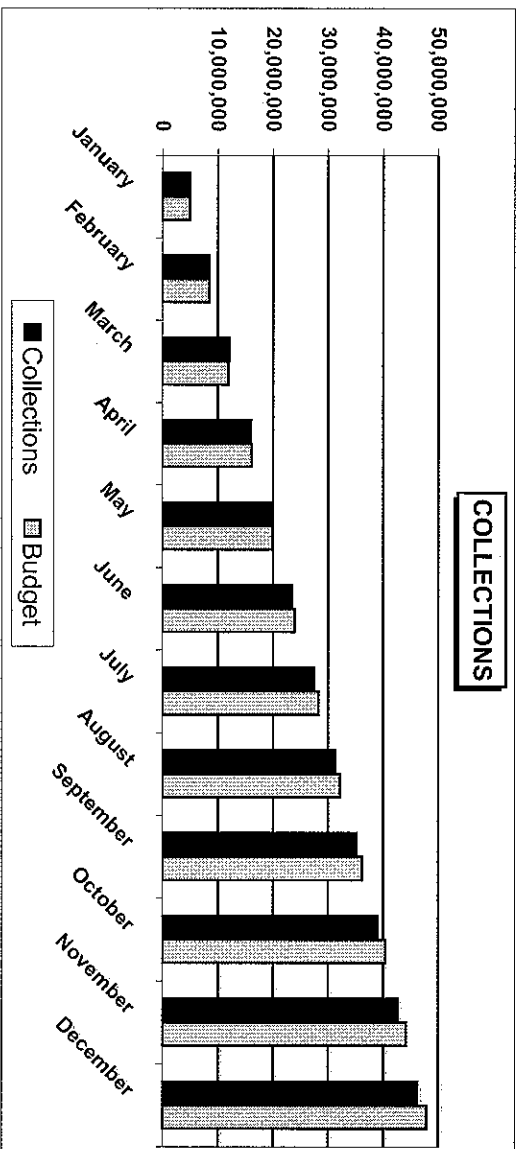
The *Manufacturing* category showed an increase of 11.6%, while the *Lumber* and *Vehicle* categories showed a decrease of 24.2% and 2.1% respectively.



SALES & USE TAX COLLECTIONS - BUDGET TO ACTUAL

December 2008

	Sales & Use		Cumulative		% of Budget	Sales Tax		Use Tax		Total
	2008	BUDGET	2008	BUDGET		2008	ACTUAL	ACTUAL	ACTUAL	
January	4,936,977	4,936,977	4,936,977	4,936,977	10.3	4,319,684	611,040	4,930,724		
February	3,490,181	8,427,159	8,427,159	8,427,159	17.6	2,964,652	554,831	3,519,483		
March	3,474,944	11,902,102	11,902,102	11,902,102	24.8	2,873,364	799,834	3,673,198		
April	4,256,854	16,158,957	16,158,957	16,158,957	33.7	3,387,694	512,553	3,900,247		
May	3,754,485	19,913,442	19,913,442	19,913,442	41.6	3,023,265	511,002	3,534,267		
June	3,971,082	23,884,524	23,884,524	23,884,524	49.9	3,314,194	483,285	3,797,479		
July	4,358,207	28,242,731	28,242,731	28,242,731	58.9	3,497,507	595,478	4,092,985		
August	3,912,178	32,154,909	32,154,909	32,154,909	67.1	3,180,104	593,665	3,773,770		
September	3,972,083	36,126,992	36,126,992	36,126,992	75.4	3,293,933	604,631	3,898,564		
October	4,274,708	40,401,699	40,401,699	40,401,699	84.3	3,250,255	636,866	3,887,121		
November	3,779,002	44,180,701	44,180,701	44,180,701	92.2	2,983,223	656,901	3,640,124		
December	3,731,070	47,911,771	47,911,771	47,911,771	100.0	3,001,237	564,907	3,566,145		
Total	\$ 47,911,771					\$ 39,089,113	7,124,994	46,214,106		



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 December 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	20,353,938	3,866,869	24,220,808	23,871,214	257,588	24,128,801	17.3%	-93.3%	-0.4%	2.55%
PIF Fund	3,591,871	682,389	4,274,260	-	4,093,554	4,093,554	n/a	499.9%	-4.2%	2.55%
Other Funds	15,265,453	2,900,152	18,165,605	15,217,899	2,773,852	17,991,751	-0.3%	-4.4%	-1.0%	2.55%
All Funds Total	39,211,263	7,449,410	46,660,673	39,089,113	7,124,994	46,214,106	-0.3%	-4.4%	-1.0%	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 twelve 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 twelve months, the PIF is down by 4.2%, 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 December 2008 5

ACCOUNT GROUPS	December 2008	December 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
GRAND TOTALS						
Active Accounts	7,240	7,169	71	7,240	7,169	71
Net Taxable Sales	92,553,089	95,194,403	(2.8) %	1,208,173,606	1,202,103,334	0.5 %
Net Sales Tax	2,968,713	3,067,801	(3.2) %	38,741,585	38,558,992	0.5 %
Delinquent Sales Tax	15,692	13,828	-	269,060	485,740	-
Use Tax	560,061	484,332	15.6 %	6,780,296	7,219,350	(6.1) %
Delinquent Use Tax	4,846	7,685	-	344,700	228,044	-
Other Revenue*	3,019	3,105	-	64,652	167,941	-
Total Revenue	3,552,331	3,576,751	(0.7) %	46,200,293	46,660,067	(1.0) %

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

December

2008

ACCOUNT GROUPS	December 2008	December 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
01000 Apparel						
Active Accounts	90	96	(6)	90	96	(6)
Net Taxable Sales	1,892,498	2,191,246	(13.6) %	25,074,870	26,082,959	(3.9) %
Net Sales Tax	60,779	69,675	(12.8) %	798,363	827,635	(3.5) %
Delinquent Sales Tax	0	655	-	6,651	8,126	-
Use Tax	150	244	(38.5) %	2,293	11,749	(80.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,148	124	-	3,098	2,876	-
Total Revenue	62,077	70,698	(12.2) %	810,405	850,386	(4.7) %
% of Total Revenue	1.7 %	2.0 %	(0.3) %	1.8 %	1.8 %	0.0 %

02000 Automotive

Active Accounts	296	295	1	296	295	1
Net Taxable Sales	6,701,224	8,282,949	(19.1) %	94,804,875	105,277,430	(9.9) %
Net Sales Tax	215,440	265,108	(18.7) %	3,026,012	3,360,754	(10.0) %
Delinquent Sales Tax	0	1,869	-	16,828	18,575	-
Use Tax	1,622	1,431	13.3 %	24,302	23,906	1.7 %
Delinquent Use Tax	1,843	4,252	-	1,843	45,302	-
Other Revenue	641	589	-	9,045	7,226	-
Total Revenue	219,546	273,249	(19.7) %	3,078,030	3,455,763	(10.9) %
% of Total Revenue	6.2 %	7.6 %	(1.4) %	6.7 %	7.4 %	(0.7) %

03000 Food

Active Accounts	376	368	8	376	368	8
Net Taxable Sales	26,719,883	25,606,784	4.3 %	377,805,207	362,847,393	4.1 %
Net Sales Tax	854,264	826,496	3.4 %	12,128,157	11,669,777	3.9 %
Delinquent Sales Tax	4,574	1,132	-	90,276	73,578	-
Use Tax	6,686	17,270	(61.3) %	109,805	148,008	(25.8) %
Delinquent Use Tax	0	0	-	11,184	6,067	-
Other Revenue	0	100	-	4,523	15,792	-
Total Revenue	865,524	844,998	2.4 %	12,343,945	11,913,222	3.6 %
% of Total Revenue	24.4 %	23.6 %	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 December 2008 7

ACCOUNT GROUPS December 2007 INC (DEC) YTD 2008 YTD 2007 INC (DEC)

04000 Home Furnishings

Active Accounts	203	206	(3)	203	206	(3)
Net Taxable Sales	3,887,603	4,036,532	(3.7) %	45,609,368	46,201,057	(1.3) %
Net Sales Tax	119,984	130,358	(8.0) %	1,458,997	1,456,388	0.2 %
Delinquent Sales Tax	653	0	-	6,227	32,401	-
Use Tax	2,619	505	418.6 %	20,370	27,692	(26.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	143	313	-	2,106	26,025	-
Total Revenue	123,399	131,176	(5.9) %	1,487,700	1,542,506	(3.6) %
% of Total Revenue	3.5 %	3.7 %	(0.2) %	3.2 %	3.3 %	(0.1) %

05000 General

Active Accounts	442	434	8	442	434	8
Net Taxable Sales	25,367,715	26,580,459	(4.6) %	247,090,909	255,877,813	(3.4) %
Net Sales Tax	822,280	863,770	(4.8) %	7,996,658	8,316,941	(3.9) %
Delinquent Sales Tax	1,791	2,495	-	40,868	14,458	-
Use Tax	3,210	6,763	(52.5) %	51,290	70,500	(27.2) %
Delinquent Use Tax	1,596	0	-	1,596	0	-
Other Revenue	0	0	-	6,794	2,611	-
Total Revenue	828,877	873,028	(5.1) %	8,097,206	8,404,510	(3.7) %
% of Total Revenue	23.3 %	24.4 %	(1.1) %	17.5 %	18.0 %	(0.5) %

06000 Lodging

Active Accounts	18	19	(1)	18	19	(1)
Net Taxable Sales	862,448	1,173,635	(26.5) %	17,652,562	16,821,532	4.9 %
Net Sales Tax	27,816	37,856	(26.5) %	568,031	539,860	5.2 %
Delinquent Sales Tax	0	0	-	3,332	5,405	-
Use Tax	207	184	12.5 %	2,499	50,955	(95.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	100	-	1,156	2,897	-
Total Revenue	28,023	38,140	(26.5) %	575,018	599,117	(4.0) %
% of Total Revenue	0.8 %	1.1 %	(0.3) %	1.2 %	1.3 %	(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.

ACCOUNT GROUPS

**December
2008**

**December
2007**

**INC
(DEC)**

**YTD
2008**

**YTD
2007**

**INC
(DEC)**

07000 Lumber

Active Accounts	1,972	1,990	(18)	1,972	1,990	(18)
Net Taxable Sales	5,565,475	6,615,836	(15.9) %	86,252,358	88,253,896	(2.3) %
Net Sales Tax	180,174	214,179	(15.9) %	2,785,526	2,854,536	(2.4) %
Delinquent Sales Tax	0	660	-	11,851	3,593	-
Use Tax	151,551	86,799	74.6 %	1,347,348	1,778,354	(24.2) %
Delinquent Use Tax	0	0	-	2,361	0	-
Other Revenue	232	110	-	6,541	2,452	-
Total Revenue	331,957	301,748	10.0 %	4,153,627	4,638,935	(10.5) %
% of Total Revenue	9.3 %	8.4 %	0.9 %	9.0 %	9.9 %	(0.9) %

08000 Professional

Active Accounts	1,690	1,694	(4)	1,690	1,694	(4)
Net Taxable Sales	1,163,371	1,304,768	(10.8) %	18,130,331	19,851,266	(8.7) %
Net Sales Tax	37,015	41,621	(11.1) %	561,273	585,839	(4.2) %
Delinquent Sales Tax	0	0	-	12,711	43,209	-
Use Tax	16,899	7,123	137.2 %	310,947	370,093	(16.0) %
Delinquent Use Tax	1,407	0	-	14,252	4,442	-
Other Revenue	0	143	-	5,123	2,761	-
Total Revenue	55,321	48,887	13.2 %	904,306	1,006,344	(10.1) %
% of Total Revenue	1.6 %	1.4 %	0.2 %	2.0 %	2.2 %	(0.2) %

09000 Public Utility

Active Accounts	254	240	14	254	240	14
Net Taxable Sales	9,911,628	9,610,818	3.1 %	132,817,968	127,668,483	4.0 %
Net Sales Tax	322,183	310,109	3.9 %	4,311,342	4,124,948	4.5 %
Delinquent Sales Tax	646	2,677	-	15,141	3,276	-
Use Tax	4,294	8,223	(47.8) %	93,330	71,497	30.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	78	0	-	5,957	236	-
Total Revenue	327,201	321,009	1.9 %	4,425,770	4,199,957	5.4 %
% of Total Revenue	9.2 %	9.0 %	0.2 %	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 December 2008 9

ACCOUNT GROUPS	December 2008	December 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
----------------	---------------	---------------	-----------	----------	----------	-----------

10000 Unclassified

Active Accounts	1,569	1,520	49	1,569	1,520	49
Net Taxable Sales	8,697,520	8,871,801	(2.0) %	137,023,318	136,006,362	0.7 %
Net Sales Tax	272,802	279,712	(2.5) %	4,310,096	4,284,931	0.6 %
Delinquent Sales Tax	6,701	3,838	-	54,744	281,398	-
Use Tax	59,781	20,491	191.7 %	404,593	402,746	0.5 %
Delinquent Use Tax	0	0	-	5,733	10,028	-
Other Revenue	777	801	-	9,966	100,912	-
Total Revenue	340,061	304,842	11.6 %	4,785,132	5,080,015	(5.8) %
% of Total Revenue	9.6 %	8.5 %	1.1 %	10.4 %	10.9 %	(0.5) %

11200 Home Occupations

Active Accounts	97	89	8	97	89	8
Net Taxable Sales	300,025	247,581	21.2 %	4,831,102	4,762,872	1.4 %
Net Sales Tax	8,224	7,869	4.5 %	151,217	151,703	(0.3) %
Delinquent Sales Tax	1,327	0	-	2,675	0	-
Use Tax	2	13	(84.6) %	154	338	(54.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	6	-	239	104	-
Total Revenue	9,553	7,888	21.1 %	154,285	152,145	1.4 %
% of Total Revenue	0.3 %	0.2 %	0.1 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

Active Accounts	232	217	15	232	217	15
Net Taxable Sales	1,483,699	671,994	120.8 %	21,080,738	12,452,271	69.3 %
Net Sales Tax	47,752	21,048	126.9 %	645,913	385,680	67.5 %
Delinquent Sales Tax	0	502	-	7,756	1,721	-
Use Tax	146,840	151,298	(2.9) %	1,954,799	1,751,049	11.6 %
Delinquent Use Tax	0	3,433	-	307,731	162,205	-
Other Revenue	0	819	-	10,104	4,049	-
Total Revenue	194,592	177,100	9.9 %	2,926,303	2,304,704	27.0 %
% of Total Revenue	5.5 %	5.0 %	0.5 %	6.3 %	4.9 %	1.4 %

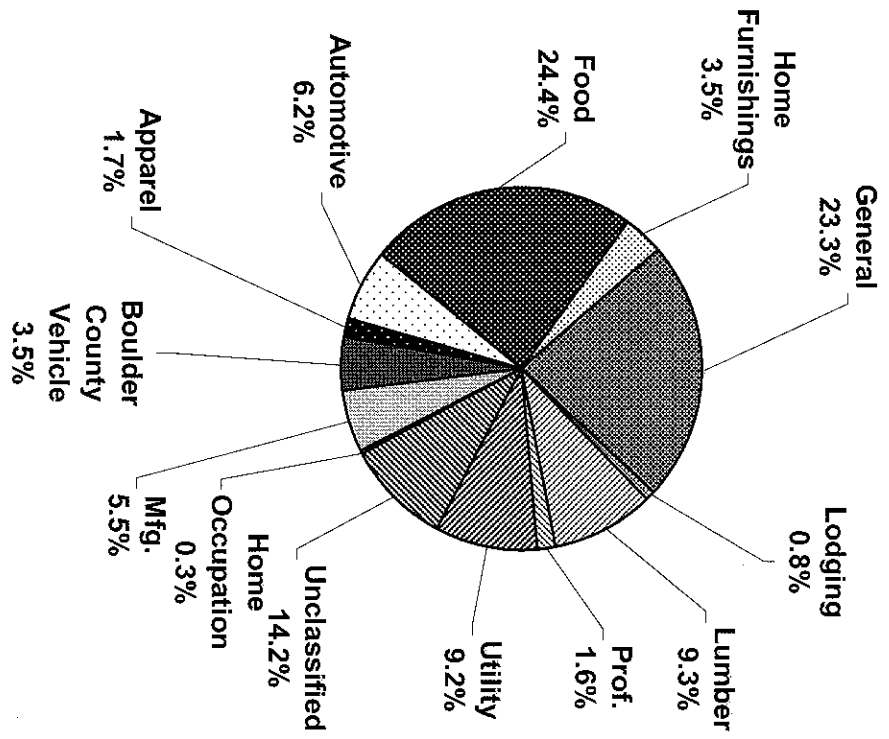
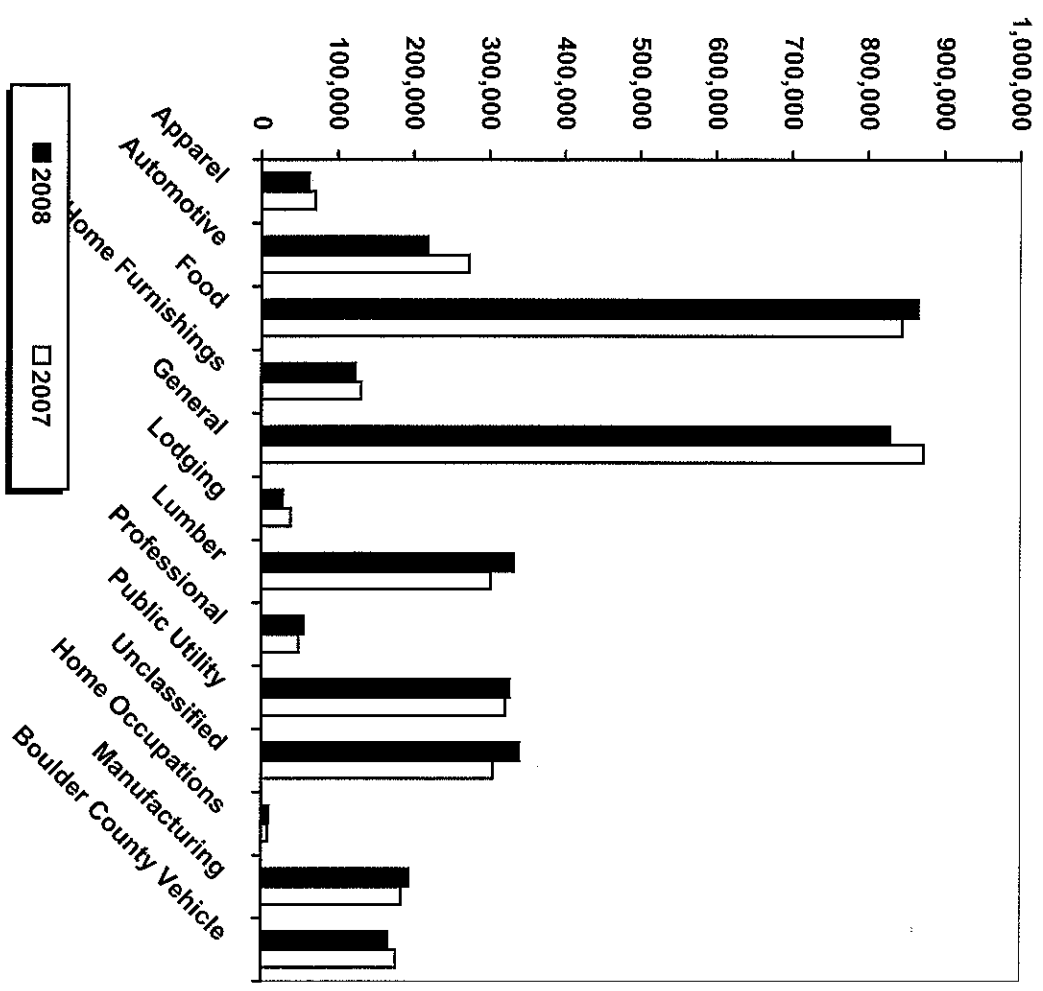
00000 Boulder County Vehicle

Use Tax	166,200	183,988	(9.7) %	2,458,566	2,512,463	(2.1) %
% of Total Revenue	4.7 %	5.1 %	(0.4) %	5.3 %	5.4 %	(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
December
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

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS	December 2008		INCR/ (DECR)	December 2007		YTD 2008	YTD 2007	INCR/ (DECR)
		Net Taxable Sales Total Revenue	Net Taxable Sales Total Revenue		Net Taxable Sales Total Revenue	Net Taxable Sales Total Revenue			
Apparel 01000	90	1,892,498 62,077	2,191,246 70,698	(13.6)% (12.2)%	25,074,870 810,405	26,082,959 850,386	(3.9)% (4.7)%		
Automotive 02000	296	6,701,224 219,546	8,282,949 273,249	(19.1)% (19.7)%	94,804,875 3,078,030	105,277,430 3,455,763	(9.9)% (10.9)%		
Food 03000	376	26,719,883 865,524	25,606,784 844,998	4.3)% 2.4)%	377,805,207 12,343,945	362,847,393 11,913,222	4.1)% 3.6)%		
Home Furnishings 04000	203	3,887,603 123,399	4,036,532 131,176	(3.7)% (5.9)%	45,609,368 1,487,700	46,201,057 1,542,506	(1.3)% (3.6)%		
General 05000	442	25,367,715 828,877	26,580,459 873,028	(4.6)% (5.1)%	247,090,909 8,097,206	255,877,813 8,404,510	(3.4)% (3.7)%		
Lodging 06000	18	862,448 28,023	1,173,635 38,140	(26.5)% (26.5)%	17,652,562 575,018	16,821,532 599,117	4.9)% (4.0)%		
Lumber 07000	1,972	5,565,475 331,957	6,615,836 301,748	(15.9)% 10.0)%	86,252,358 4,153,627	88,253,896 4,638,935	(2.3)% (10.5)%		
Professional 08000	1,690	1,163,371 55,321	1,304,768 48,887	(10.8)% 13.2)%	18,130,331 904,306	19,851,266 1,006,344	(8.7)% (10.1)%		
Public Utility 09000	254	9,911,628 327,201	9,610,818 321,009	3.1)% 1.9)%	132,817,968 4,425,770	127,668,483 4,199,957	4.0)% 5.4)%		
Unclassified 10000	1,569	8,697,520 340,061	8,871,801 304,842	(2.0)% 11.6)%	137,023,318 4,785,132	136,006,362 5,080,015	0.7)% (5.8)%		
Home Occupations 11200	97	300,025 9,553	247,581 7,888	21.2)% 21.1)%	4,831,102 154,285	4,762,872 152,145	1.4)% 1.4)%		
Manufacturing 12000	232	1,483,699 194,592	671,994 177,100	120.8)% 9.9)%	21,080,738 2,926,303	12,452,271 2,304,704	69.3)% 27.0)%		
Boulder County Vehicle 00000	1	0 166,200	0 183,988	0.0)% (9.7)%	0 2,458,566	0 2,512,463	0.0)% (2.1)%		
GRAND TOTALS	7,240	92,553,089 3,552,331	95,194,403 3,576,751	(2.8)% (0.7)%	1,208,173,606 46,200,293	1,202,103,334 46,660,067	0.5)% (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.

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

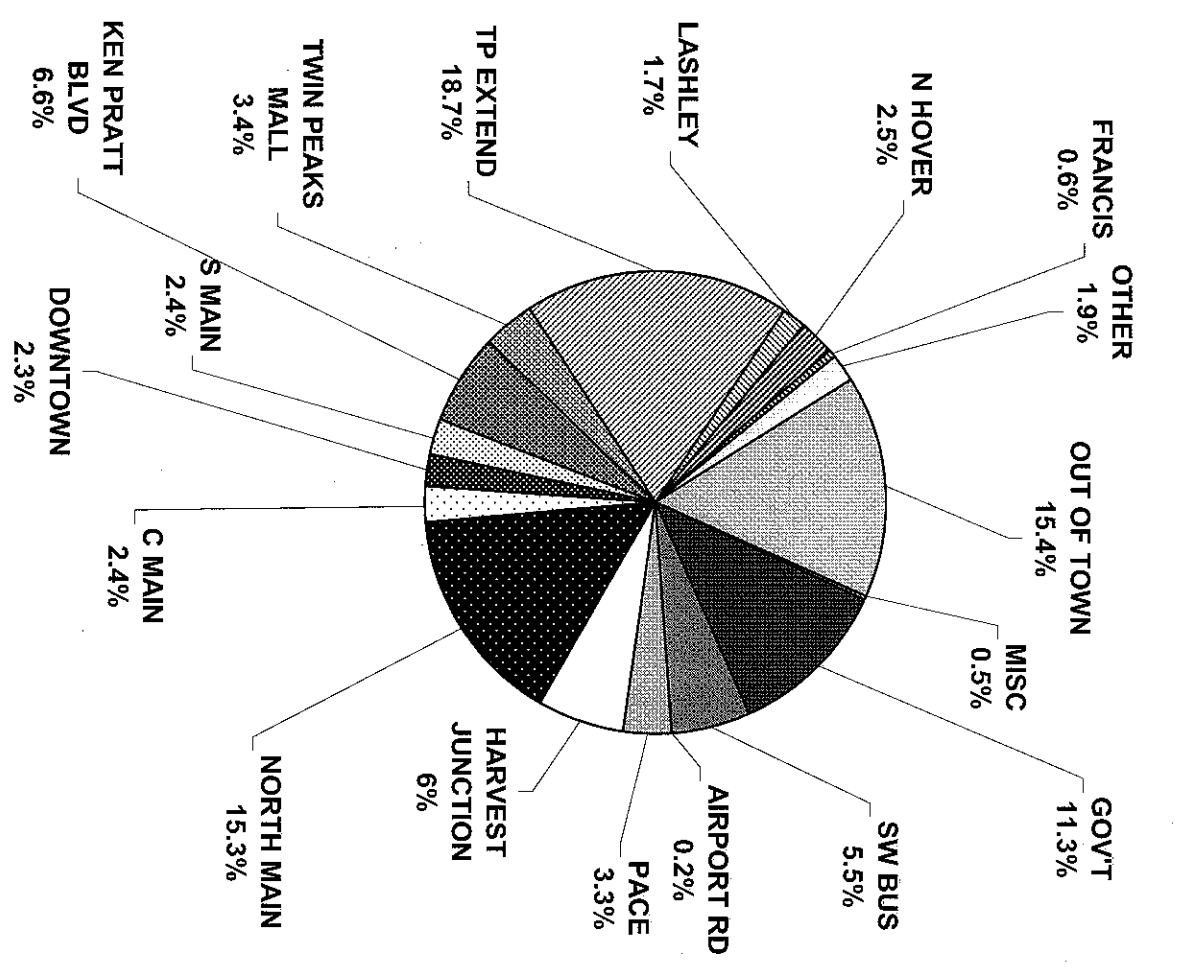
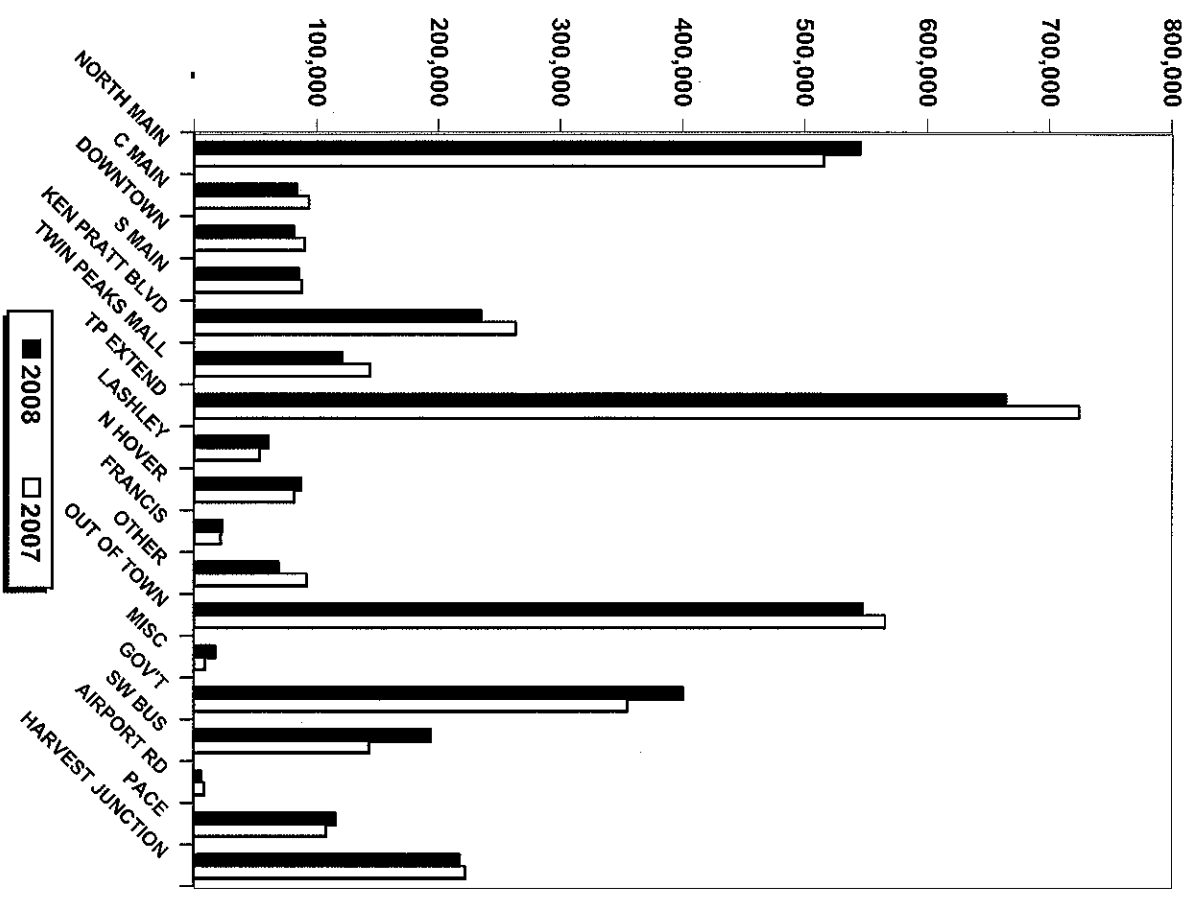
December
2008

LOCATION		% OF AREA		INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
		TO TOTAL	December 2008				
NORTH MAIN	Net Taxable Sales	18.0%	16,691,778	6.1 %	194,806,800	186,430,693	4.5 %
	Total Revenue	15.3%	544,924	5.7 %	6,378,831	6,120,295	4.2 %
CENTRAL MAIN	Net Taxable Sales	2.8%	2,546,837	(11.7) %	34,082,935	37,410,847	(8.9) %
	Total Revenue	2.4%	83,562	(10.5) %	1,099,114	1,210,704	(9.2) %
DOWNTOWN	Net Taxable Sales	2.6%	2,440,018	(9.5) %	35,568,722	33,636,661	5.7 %
	Total Revenue	2.3%	81,256	(9.8) %	1,177,923	1,118,004	5.4 %
SOUTH MAIN	Net Taxable Sales	2.8%	2,615,801	(3.1) %	34,934,966	41,727,223	(16.3) %
	Total Revenue	2.4%	85,067	(3.1) %	1,140,152	1,368,494	(16.7) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.5%	6,907,363	(14.9) %	92,512,868	96,057,703	(3.7) %
	Total Revenue	6.6%	234,901	(10.8) %	3,032,453	3,148,754	(3.7) %
TWIN PEAKS MALL	Net Taxable Sales	3.9%	3,618,615	(16.4) %	47,615,499	54,697,832	(12.9) %
	Total Revenue	3.4%	120,902	(15.9) %	1,601,145	1,818,113	(11.9) %
TW PKS SQ EXTENDED	Net Taxable Sales	21.9%	20,278,915	(7.3) %	253,251,352	257,838,704	(1.8) %
	Total Revenue	18.7%	664,553	(8.2) %	8,305,936	8,472,307	(2.0) %
LASHLEY	Net Taxable Sales	1.5%	1,410,013	(9.7) %	18,992,442	19,149,329	(0.8) %
	Total Revenue	1.7%	60,452	13.1 %	851,622	643,819	32.3 %
NORTH HOVER	Net Taxable Sales	3.0%	2,798,315	13.1 %	33,270,686	31,484,521	5.7 %
	Total Revenue	2.5%	87,230	7.3 %	1,083,052	1,033,814	4.8 %
FRANCIS	Net Taxable Sales	0.8%	702,062	4.0 %	7,895,919	7,670,680	2.9 %
	Total Revenue	0.6%	22,761	5.2 %	253,604	245,743	3.2 %
ALL OTHERS	Net Taxable Sales	1.9%	1,726,628	(20.9) %	29,825,276	28,598,343	4.3 %
	Total Revenue	1.9%	68,840	(25.0) %	1,181,555	1,846,823	(36.0) %
OUT OF TOWN	Net Taxable Sales	17.0%	15,772,577	4.7 %	235,930,209	223,110,222	5.7 %
	Total Revenue	15.4%	547,569	(3.2) %	8,202,494	7,681,669	6.8 %
MISCELLANEOUS	Net Taxable Sales	0.4%	363,921	94.3 %	6,690,687	7,181,325	(6.8) %
	Total Revenue	0.5%	17,071	101.8 %	205,344	283,358	(27.5) %
CITY, BLDR CO	Net Taxable Sales	2.9%	2,715,802	2.9 %	35,290,067	36,261,257	(2.7) %
	Total Revenue	11.3%	400,303	12.8 %	4,865,537	5,354,746	(9.1) %
SW BUSINESS	Net Taxable Sales	1.7%	1,618,071	(5.7) %	26,144,358	24,149,166	8.3 %
	Total Revenue	5.5%	193,838	35.4 %	2,755,417	2,337,227	17.9 %
AIRPORT ROAD	Net Taxable Sales	0.2%	151,354	(41.4) %	2,794,904	3,665,737	(23.8) %
	Total Revenue	0.2%	5,436	(33.8) %	90,642	118,493	(23.5) %
PACE	Net Taxable Sales	3.8%	3,547,286	7.2 %	43,673,299	41,688,950	4.8 %
	Total Revenue	3.3%	115,759	7.2 %	1,429,524	1,365,488	4.7 %
HARVEST JUNCTION	Net Taxable Sales	7.2%	6,647,733	(2.2) %	74,892,616	71,344,141	5.0 %
	Total Revenue	6.1%	217,907	(1.8) %	2,545,948	2,492,216	2.2 %
TOTALS	Net Taxable Sales	100.0%	92,553,089	(2.8) %	1,208,173,605	1,202,103,334	0.5 %
	Total Revenue	100.0%	3,552,331	(0.7) %	46,200,293	46,660,067	(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 14

For The Month Of
December
2008



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

NORTH MAIN	Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
SOUTH MAIN	Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
TWIN PEAKS MALL	Business on the TWIN PEAKS MALL Complex.
TW PKS SQ EXTENDED	Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.
LASHLEY	Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
NORTH HOVER	Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
ALL OTHERS	All other licensed business within the City limits of Longmont.
OUT OF TOWN	All out of town Business licensed to collect Longmont taxes.
MISCELLANEOUS	Non-licensed and Temporary Business.
CITY, BLDR CO	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
SW BUSINESS	Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
AIRPORT ROAD	Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	Business generally located on PACE STREET North of EAST MOUNTAIN VIEW, South of HIGHWAY 66.
HARVEST JUNCTION	Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

LODGERS TAX
December
2008

	<u>CURRENT</u>	<u>YTD</u>
January	19,308	19,308
February	22,025	41,333
March	22,520	63,853
April	25,853	89,706
May	30,714	120,420
June	30,182	150,602
July	35,735	186,337
August	36,747	223,084
September	27,828	250,912
October	27,751	278,663
November	14,907	293,570
December		
Total	<u>\$ 293,570</u>	