

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

REVENUE ANALYSIS OF TAXES COLLECTED

April 2008

SUMMARY

Total Collections this Month:	\$	3,900,247
Compared to Last Year:		4,296,465
Percentage change:		(9.2) %

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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 April 2008

Overview

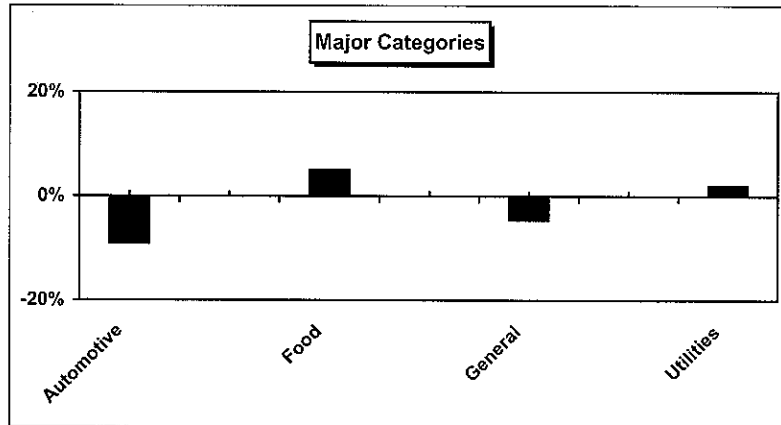
Month of April: Total collections for the month of April decreased by 9.2% compared to last year. The Sales Tax Component increased by 2.3% while the Use Tax component decreased by 20.7%.

Year to Date: Total collections **through** April are down by 1% in 2008. The sales tax component increased by 1.4% and the use tax component by 1.9%. An unusually large audit in April of last year is responsible for the overall decrease of 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.

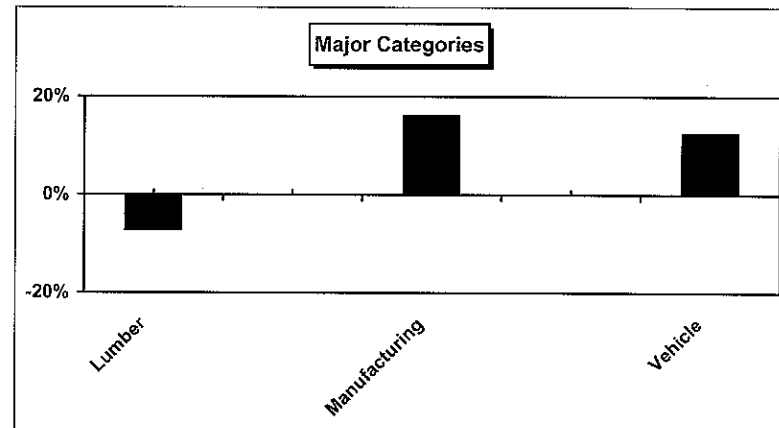
Sales Tax Activity

The *Automotive*, and *General* categories decreased by 9.1% and 4.6% respectively, while *Food* and *Utilities* increased by 5.1%, and 1.9% respectively.



Use Tax Activity

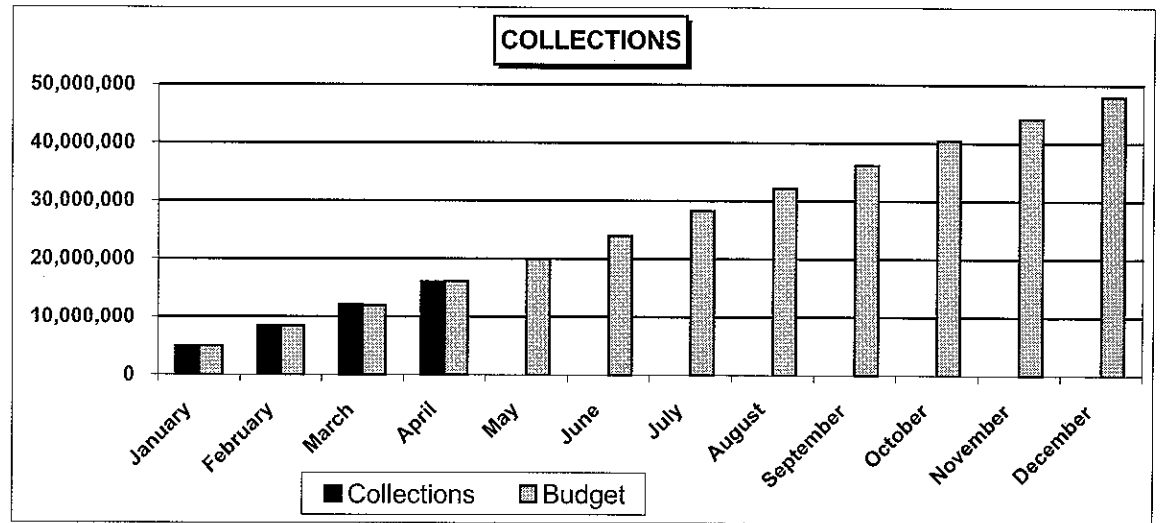
The *Manufacturing* and *Vehicle* categories show increases of 16.0% and 12.5% respectively, while the *Lumber* category shows a decrease of 7.2%.



SALES & USE TAX COLLECTIONS - BUDGET TO ACTUAL

**April
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			
June	3,971,082	23,884,524	49.9			
July	4,358,207	28,242,731	58.9			
August	3,912,178	32,154,909	67.1			
September	3,972,083	36,126,992	75.4			
October	4,274,708	40,401,699	84.3			
November	3,779,002	44,180,701	92.2			
December	3,731,070	47,911,771	100.0			
Total	\$ 47,911,771			\$ 13,545,394	2,478,258	16,023,652



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
April 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	7,133,831	1,265,690	8,399,521	8,271,996	89,596	8,361,592	16.0%	-92.9%	-0.5%	2.55%
PIF Fund	1,258,912	223,357	1,482,269	-	1,423,844	1,423,844	n/a	537.5%	-3.9%	2.55%
Other Funds	5,350,363	949,267	6,299,630	5,273,398	964,818	6,238,216	-1.4%	1.6%	-1.0%	2.55%
All Funds Total	13,743,106	2,438,314	16,181,420	13,545,394	2,478,258	16,023,652	-1.4%	1.6%	-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 four months is that the General Fund share of revenue from sales and use tax is down by 0.5%. 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 four months, the PIF is down by 3.9%, which is below the 2.55% increase needed to reach budget. PIF has decreased due to the overall use tax being down by 20.7% for the month of April.

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**April****2008****5****ACCOUNT GROUPS****April
2008****April
2007****INC
(DEC)****YTD
2008****YTD
2007****INC
(DEC)****GRAND TOTALS**

Active Accounts	6,850	6,870	(20)	6,850	6,870	(20)
Net Taxable Sales	104,632,636	104,182,086	0.4 %	418,299,763	414,954,460	0.8 %
Net Sales Tax	3,383,940	3,309,231	2.3 %	13,502,951	13,320,172	1.4 %
Delinquent Sales Tax	0	275,113	-	26,419	313,942	-
Use Tax	512,552	646,575	(20.7) %	2,472,525	2,427,997	1.8 %
Delinquent Use Tax	0	4,119	-	5,733	10,174	-
Other Revenue*	3,755	61,427	-	16,024	109,135	-
Total Revenue	<u>3,900,247</u>	<u>4,296,465</u>	<u>(9.2) %</u>	<u>16,023,652</u>	<u>16,181,420</u>	<u>(1.0) %</u>

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

April

2008

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ACCOUNT GROUPS

	April 2008	April 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>01000 Apparel</u>						
Active Accounts	88	97	(9)	88	97	(9)
Net Taxable Sales	2,216,184	2,276,115	(2.6) %	8,805,055	8,946,779	(1.6) %
Net Sales Tax	71,039	72,977	(2.7) %	280,537	284,324	(1.3) %
Delinquent Sales Tax	0	0	-	2,050	1,698	-
Use Tax	243	742	(67.3) %	882	6,868	(87.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1	-	389	1,191	-
Total Revenue	71,282	73,720	(3.3) %	283,858	294,081	(3.5) %
% of Total Revenue	1.8 %	1.7 %	0.1 %	1.8 %	1.8 %	0.0 %
<u>02000 Automotive</u>						
Active Accounts	285	289	(4)	285	289	(4)
Net Taxable Sales	7,849,367	10,012,010	(21.6) %	30,880,662	33,829,813	(8.7) %
Net Sales Tax	252,120	319,665	(21.1) %	984,549	1,083,513	(9.1) %
Delinquent Sales Tax	0	2,394	-	1,797	4,127	-
Use Tax	1,895	2,632	(28.0) %	10,142	6,180	64.1 %
Delinquent Use Tax	0	0	-	0	4,413	-
Other Revenue	426	0	-	4,916	2,805	-
Total Revenue	254,441	324,691	(21.6) %	1,001,404	1,101,038	(9.0) %
% of Total Revenue	6.5 %	7.6 %	(1.1) %	6.2 %	6.8 %	(0.6) %
<u>03000 Food</u>						
Active Accounts	365	362	3	365	362	3
Net Taxable Sales	27,541,963	25,039,693	10.0 %	126,325,388	120,299,657	5.0 %
Net Sales Tax	889,323	804,207	10.6 %	4,077,166	3,881,003	5.1 %
Delinquent Sales Tax	0	4,032	-	12,464	12,987	-
Use Tax	18,239	7,783	134.3 %	47,746	44,012	8.5 %
Delinquent Use Tax	0	4,119	-	0	4,119	-
Other Revenue	0	2,245	-	1,639	3,991	-
Total Revenue	907,562	822,386	10.4 %	4,139,016	3,946,112	4.9 %
% of Total Revenue	23.3 %	19.1 %	4.2 %	25.8 %	24.4 %	1.4 %

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

April

2008

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ACCOUNT GROUPS

	April 2008	April 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	202	193	9	202	193	9
Net Taxable Sales	3,806,472	3,910,221	(2.7) %	16,723,960	17,529,175	(4.6) %
Net Sales Tax	122,458	125,929	(2.8) %	537,945	561,393	(4.2) %
Delinquent Sales Tax	0	0	-	1,708	4,362	-
Use Tax	753	2,053	(63.3) %	6,455	3,914	64.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	109	-	657	3,663	-
Total Revenue	123,211	128,091	(3.8) %	546,765	573,332	(4.6) %
% of Total Revenue	3.2 %	3.0 %	0.2 %	3.4 %	3.5 %	(0.1) %
<u>05000 General</u>						
Active Accounts	427	430	(3)	427	430	(3)
Net Taxable Sales	23,162,597	24,167,444	(4.2) %	87,907,957	92,230,489	(4.7) %
Net Sales Tax	754,617	786,489	(4.1) %	2,861,746	2,999,409	(4.6) %
Delinquent Sales Tax	0	961	-	0	4,977	-
Use Tax	4,325	5,314	(18.6) %	15,965	27,713	(42.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	143	976	-	2,256	1,238	-
Total Revenue	759,085	793,740	(4.4) %	2,879,966	3,033,337	(5.1) %
% of Total Revenue	19.5 %	18.5 %	1.0 %	18.0 %	18.7 %	(0.7) %
<u>06000 Lodging</u>						
Active Accounts	18	20	(2)	18	20	(2)
Net Taxable Sales	1,296,146	975,102	32.9 %	4,805,611	3,668,689	31.0 %
Net Sales Tax	41,954	31,997	31.1 %	155,355	118,855	30.7 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	115	48,368	(99.8) %	616	49,704	(98.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	16	-	217	706	-
Total Revenue	42,069	80,381	(47.7) %	156,188	169,265	(7.7) %
% of Total Revenue	1.1 %	1.9 %	(0.8) %	1.0 %	1.0 %	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

April

2008

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ACCOUNT GROUPS

	April 2008	April 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	1,839	1,874	(35)	1,839	1,874	(35)
Net Taxable Sales	6,498,673	7,133,245	(8.9) %	24,531,908	23,750,607	3.3 %
Net Sales Tax	210,766	231,223	(8.8) %	791,525	766,604	3.3 %
Delinquent Sales Tax	0	0	-	1,238	1,017	-
Use Tax	58,242	78,127	(25.5) %	505,394	544,627	(7.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	106	899	-	837	1,006	-
Total Revenue	269,114	310,249	(13.3) %	1,298,994	1,313,254	(1.1) %
% of Total Revenue	6.9 %	7.2 %	(0.3) %	8.1 %	8.1 %	0.0 %
<u>08000 Professional</u>						
Active Accounts	1,563	1,602	(39)	1,563	1,602	(39)
Net Taxable Sales	1,893,054	3,308,739	(42.8) %	7,228,905	8,016,519	(9.8) %
Net Sales Tax	60,365	65,696	(8.1) %	226,962	214,041	6.0 %
Delinquent Sales Tax	0	36,972	-	0	38,432	-
Use Tax	36,652	63,010	(41.8) %	128,516	191,627	(32.9) %
Delinquent Use Tax	0	0	-	0	517	-
Other Revenue	798	889	-	1,715	1,518	-
Total Revenue	97,815	166,567	(41.3) %	357,193	446,135	(19.9) %
% of Total Revenue	2.5 %	3.9 %	(1.4) %	2.2 %	2.8 %	(0.6) %
<u>09000 Public Utility</u>						
Active Accounts	238	227	11	238	227	11
Net Taxable Sales	12,313,788	11,597,430	6.2 %	52,834,758	51,930,352	1.7 %
Net Sales Tax	401,091	376,398	6.6 %	1,722,625	1,689,895	1.9 %
Delinquent Sales Tax	0	0	-	935	0	-
Use Tax	12,003	5,746	108.9 %	38,249	21,819	75.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,666	33	-	2,609	225	-
Total Revenue	414,760	382,177	8.5 %	1,764,418	1,711,939	3.1 %
% of Total Revenue	10.6 %	8.9 %	1.7 %	11.0 %	10.6 %	0.4 %

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

April

2008

ACCOUNT GROUPS

10000 Unclassified

	April 2008	April 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	1,505	1,483	22	1,505	1,483	22
Net Taxable Sales	15,894,850	13,896,741	14.4 %	49,875,047	48,732,438	2.3 %
Net Sales Tax	511,004	434,991	17.5 %	1,595,598	1,539,593	3.6 %
Delinquent Sales Tax	0	230,754	-	6,227	245,837	-
Use Tax	29,985	31,574	(5.0) %	109,674	122,715	(10.6) %
Delinquent Use Tax	0	0	-	5,733	0	-
Other Revenue	12	56,127	-	16	92,239	-
Total Revenue	541,001	753,446	(28.2) %	1,717,248	2,000,384	(14.2) %
% of Total Revenue	13.9 %	17.5 %	(3.6) %	10.7 %	12.4 %	(1.7) %

11200 Home Occupations

Active Accounts	95	82	13	95	82	13
Net Taxable Sales	708,304	720,370	(1.7) %	1,772,176	1,959,052	(9.5) %
Net Sales Tax	22,575	23,032	(2.0) %	56,480	62,458	(9.6) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	13	61	(78.7) %	72	127	(43.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	76	25	-	56	25	-
Total Revenue	22,664	23,118	(2.0) %	56,608	62,610	(9.6) %
% of Total Revenue	0.6 %	0.5 %	0.1 %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

Active Accounts	224	210	14	224	210	14
Net Taxable Sales	1,451,238	1,144,976	26.7 %	6,608,336	4,060,890	62.7 %
Net Sales Tax	46,628	36,627	27.3 %	212,463	119,084	78.4 %
Delinquent Sales Tax	0	0	-	0	505	-
Use Tax	151,282	186,858	(19.0) %	802,319	691,572	16.0 %
Delinquent Use Tax	0	0	-	0	1,125	-
Other Revenue	528	107	-	717	528	-
Total Revenue	198,438	223,592	(11.2) %	1,015,499	812,814	24.9 %
% of Total Revenue	5.1 %	5.2 %	(0.1) %	6.3 %	5.0 %	1.3 %

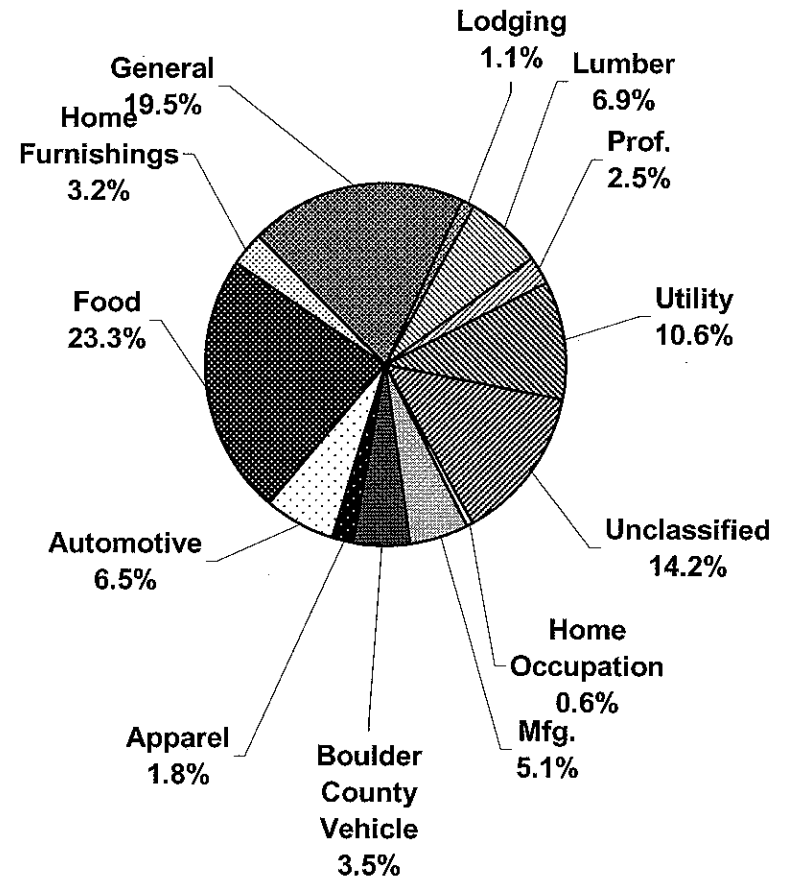
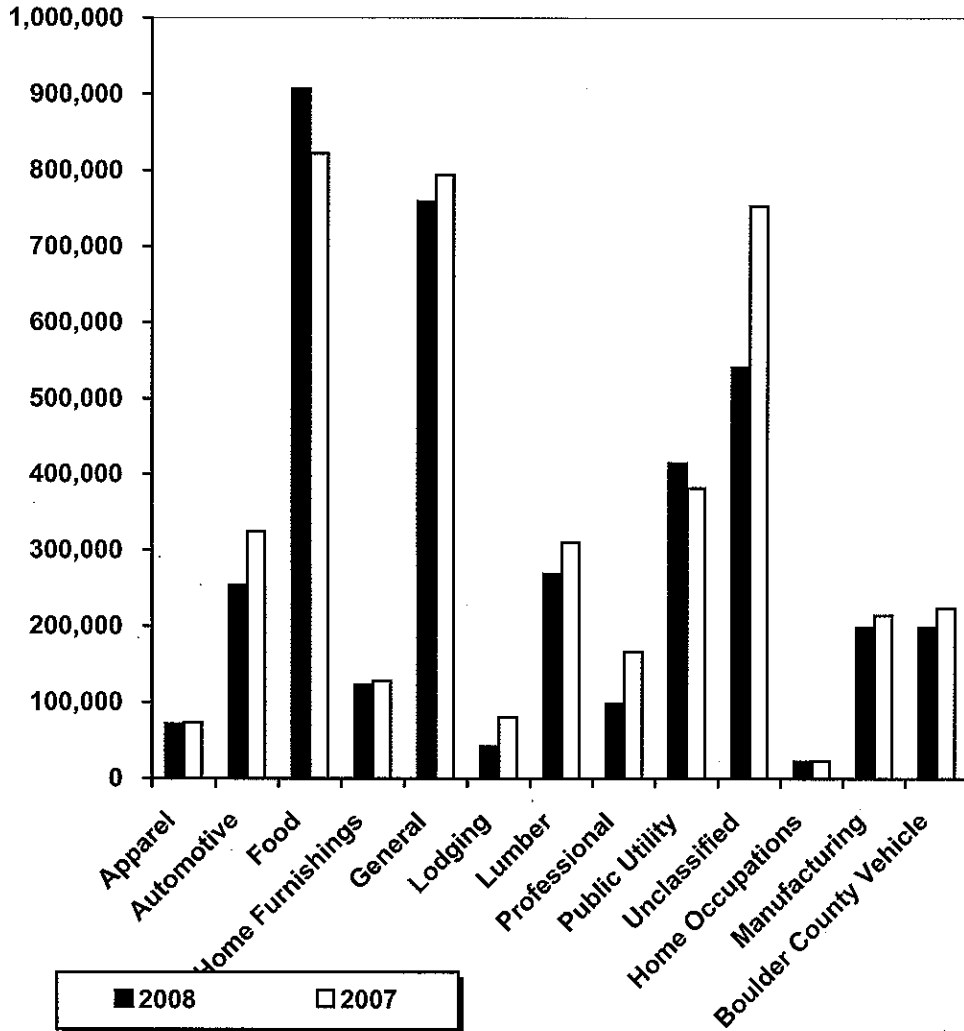
00000 Boulder County Vehicle

Use Tax	198,805	214,307	(7.2) %	806,495	717,119	12.5 %
% of Total Revenue	5.1 %	5.0 %	0.1 %	5.0 %	4.4 %	0.6 %

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Net Sales & Use Tax Collections by Industry Type

For The Month Of
April
2008



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

SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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April
2008

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		April 2008	April 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
Apparel 01000	88	Net Taxable Sales	2,216,184	2,276,115	(2.6) %	8,805,055	8,946,779	(1.6) %
		Total Revenue	71,282	73,720	(3.3) %	283,858	294,081	(3.5) %
Automotive 02000	285	Net Taxable Sales	7,849,367	10,012,010	(21.6) %	30,880,662	33,829,813	(8.7) %
		Total Revenue	254,441	324,691	(21.6) %	1,001,404	1,101,038	(9.0) %
Food 03000	365	Net Taxable Sales	27,541,963	25,039,693	10.0 %	126,325,388	120,299,657	5.0 %
		Total Revenue	907,562	822,386	10.4 %	4,139,016	3,946,112	4.9 %
Home Furnishings 04000	202	Net Taxable Sales	3,806,472	3,910,221	(2.7) %	16,723,960	17,529,175	(4.6) %
		Total Revenue	123,211	128,091	(3.8) %	546,765	573,332	(4.6) %
General 05000	427	Net Taxable Sales	23,162,597	24,167,444	(4.2) %	87,907,957	92,230,489	(4.7) %
		Total Revenue	759,085	793,740	(4.4) %	2,879,966	3,033,337	(5.1) %
Lodging 06000	18	Net Taxable Sales	1,296,146	975,102	32.9 %	4,805,611	3,668,689	31.0 %
		Total Revenue	42,069	80,381	(47.7) %	156,188	169,265	(7.7) %
Lumber 07000	1,839	Net Taxable Sales	6,498,673	7,133,245	(8.9) %	24,531,908	23,750,607	3.3 %
		Total Revenue	269,114	310,249	(13.3) %	1,298,994	1,313,254	(1.1) %
Professional 08000	1,563	Net Taxable Sales	1,893,054	3,308,739	(42.8) %	7,228,905	8,016,519	(9.8) %
		Total Revenue	97,815	166,567	(41.3) %	357,193	446,135	(19.9) %
Public Utility 09000	238	Net Taxable Sales	12,313,788	11,597,430	6.2 %	52,834,758	51,930,352	1.7 %
		Total Revenue	414,760	382,177	8.5 %	1,764,418	1,711,939	3.1 %
Unclassified 10000	1,505	Net Taxable Sales	15,894,850	13,896,741	14.4 %	49,875,047	48,732,438	2.3 %
		Total Revenue	541,001	753,446	(28.2) %	1,717,248	2,000,384	(14.2) %
Home Occupations 11200	95	Net Taxable Sales	708,304	720,370	(1.7) %	1,772,176	1,959,052	(9.5) %
		Total Revenue	22,664	23,118	(2.0) %	56,608	62,610	(9.6) %
Manufacturing 12000	224	Net Taxable Sales	1,451,238	1,144,976	26.7 %	6,608,336	4,060,890	62.7 %
		Total Revenue	198,438	223,592	(11.2) %	1,015,499	812,814	24.9 %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	198,805	214,307	(7.2) %	806,495	717,119	12.5 %
GRAND TOTALS	6,850	Net Taxable Sales	104,632,636	104,182,086	0.4 %	418,299,763	414,954,460	0.8 %
		Total Revenue	3,900,247	4,296,465	(9.2) %	16,023,652	16,181,420	(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

13

April
2008

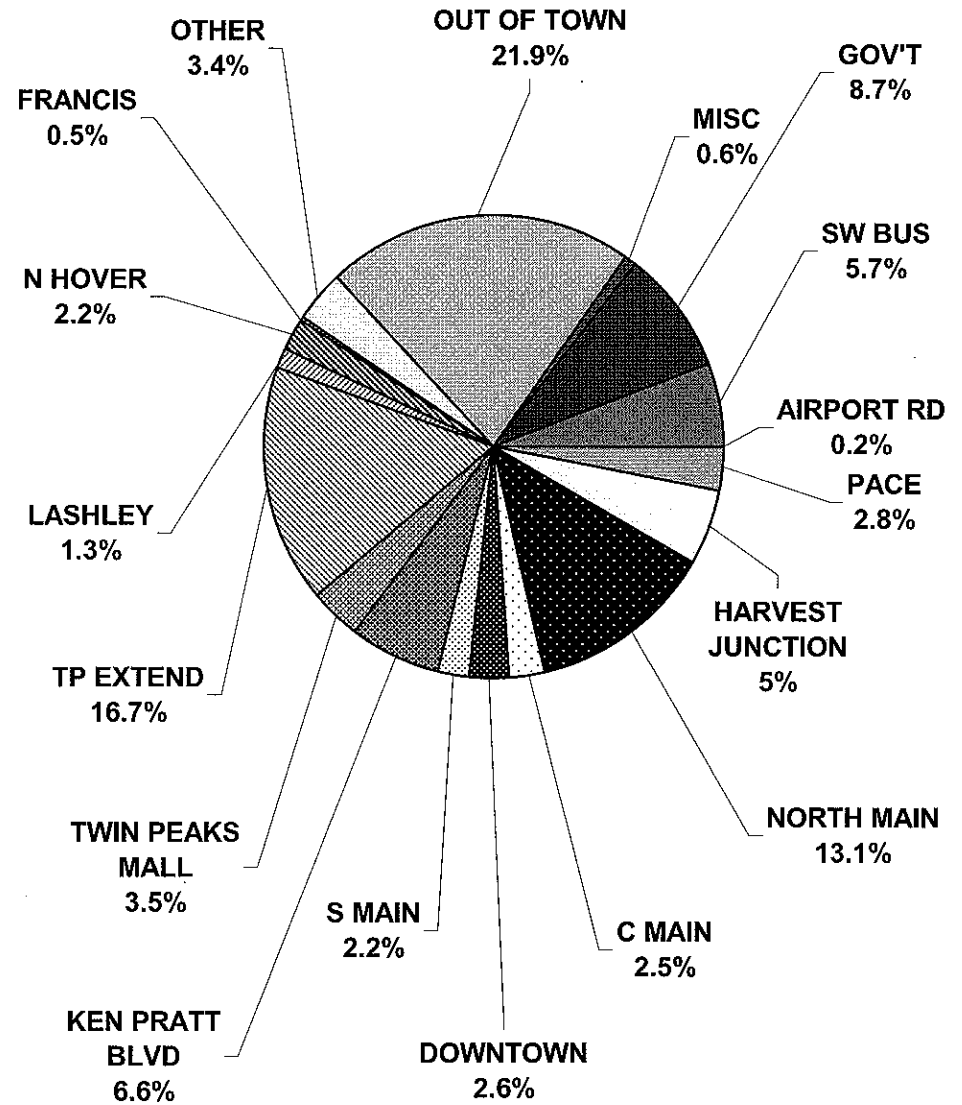
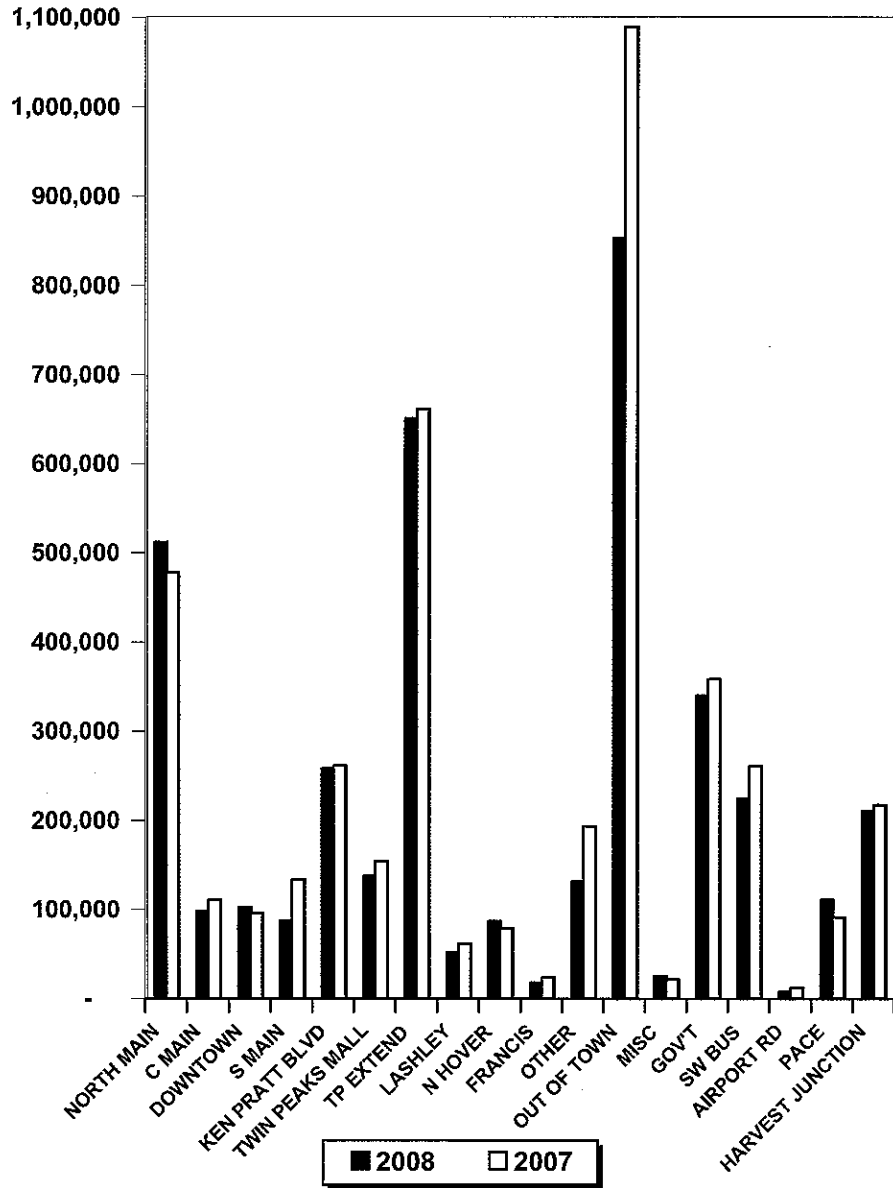
LOCATION		% OF AREA TO TOTAL	April 2008	April 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	14.9%	15,625,229	14,552,324	7.4 %	63,765,296	60,850,137	4.8 %
	Total Revenue	13.1%	511,208	477,214	7.1 %	2,088,114	2,005,474	4.1 %
CENTRAL MAIN	Net Taxable Sales	2.9%	3,024,954	3,390,735	(10.8) %	11,662,791	12,257,540	(4.9) %
	Total Revenue	2.5%	97,844	110,177	(11.2) %	377,068	395,572	(4.7) %
DOWNTOWN	Net Taxable Sales	3.0%	3,124,545	2,845,694	9.8 %	11,703,451	10,259,241	14.1 %
	Total Revenue	2.6%	102,113	95,529	6.9 %	390,349	348,394	12.0 %
SOUTH MAIN	Net Taxable Sales	2.5%	2,653,392	4,000,885	(33.7) %	11,206,320	13,936,395	(19.6) %
	Total Revenue	2.2%	87,094	133,253	(34.6) %	366,169	458,530	(20.1) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.4%	7,779,526	7,939,688	(2.0) %	29,913,401	29,917,419	(0.0) %
	Total Revenue	6.6%	257,592	260,823	(1.2) %	978,156	985,560	(0.8) %
TWIN PEAKS MALL	Net Taxable Sales	3.8%	3,978,896	4,602,002	(13.5) %	19,118,262	21,817,474	(12.4) %
	Total Revenue	3.5%	136,827	153,800	(11.0) %	642,136	722,307	(11.1) %
TW PKS SQ EXTENDED	Net Taxable Sales	18.9%	19,807,633	20,151,209	(1.7) %	87,448,773	89,162,045	(1.9) %
	Total Revenue	16.7%	650,548	661,121	(1.6) %	2,870,181	2,933,178	(2.1) %
LASHLEY	Net Taxable Sales	1.4%	1,412,777	1,776,648	(20.5) %	5,836,835	6,150,135	(5.1) %
	Total Revenue	1.3%	51,317	61,294	(16.3) %	351,884	199,536	76.4 %
NORTH HOVER	Net Taxable Sales	2.5%	2,639,378	2,419,232	9.1 %	10,592,173	10,119,780	4.7 %
	Total Revenue	2.2%	86,408	78,364	10.3 %	347,535	329,575	5.4 %
FRANCIS	Net Taxable Sales	0.5%	550,152	742,012	(25.9) %	2,470,444	2,501,534	(1.2) %
	Total Revenue	0.5%	17,656	23,481	(24.8) %	79,197	80,059	(1.1) %
ALL OTHERS	Net Taxable Sales	3.1%	3,295,640	2,439,549	35.1 %	10,235,177	8,315,042	23.1 %
	Total Revenue	3.4%	131,142	193,148	(32.1) %	409,082	688,802	(40.6) %
OUT OF TOWN	Net Taxable Sales	23.8%	24,937,867	24,861,249	0.3 %	93,204,793	91,023,585	2.4 %
	Total Revenue	21.9%	853,542	1,089,663	(21.7) %	3,236,309	3,214,382	0.7 %
MISCELLANEOUS	Net Taxable Sales	0.7%	784,543	667,250	17.6 %	2,174,344	2,992,608	(27.3) %
	Total Revenue	0.6%	25,161	21,182	18.8 %	80,504	106,723	(24.6) %
CITY, BLDR CO	Net Taxable Sales	2.6%	2,762,563	2,194,686	25.9 %	11,739,628	11,380,263	3.2 %
	Total Revenue	8.7%	339,324	357,683	(5.1) %	1,666,795	1,580,860	5.4 %
SW BUSINESS	Net Taxable Sales	2.1%	2,219,266	1,964,823	12.9 %	7,981,750	6,965,436	14.6 %
	Total Revenue	5.7%	224,222	260,111	(13.8) %	758,823	783,815	(3.2) %
AIRPORT ROAD	Net Taxable Sales	0.2%	236,434	365,720	(35.4) %	1,002,368	1,249,672	(19.8) %
	Total Revenue	0.2%	7,622	11,887	(35.9) %	32,999	41,643	(20.8) %
PACE	Net Taxable Sales	3.2%	3,367,314	2,786,515	20.8 %	15,169,997	14,430,521	5.1 %
	Total Revenue	2.8%	110,404	90,873	21.5 %	495,975	471,335	5.2 %
HARVEST JUNCTION	Net Taxable Sales	6.1%	6,432,527	6,481,865	(0.8) %	23,073,960	21,625,633	6.7 %
	Total Revenue	5.4%	210,223	216,862	(3.1) %	852,376	835,675	2.0 %
TOTALS	Net Taxable Sales	100.0%	104,632,636	104,182,086	0.4 %	418,299,763	414,954,460	0.8 %
	Total Revenue	100.0%	3,900,247	4,296,465	(9.2) %	16,023,652	16,181,420	(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

**April
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**April****2008**

	<u>CURRENT</u>	<u>YTD</u>
January		
February	19,308	19,308
March	22,025	41,333
April	22,520	63,853
May		
June		
July		
August		
September		
October		
November		
December		
Total	<u><u>\$ 63,853</u></u>	