

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### REVENUE ANALYSIS OF TAXES COLLECTED

**March 2008**

#### SUMMARY

Total Collections this Month:	\$	<b>3,673,198</b>
Compared to Last Year:		<b>3,416,547</b>
Percentage change:		<b>7.5 %</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 March 2008

## Overview

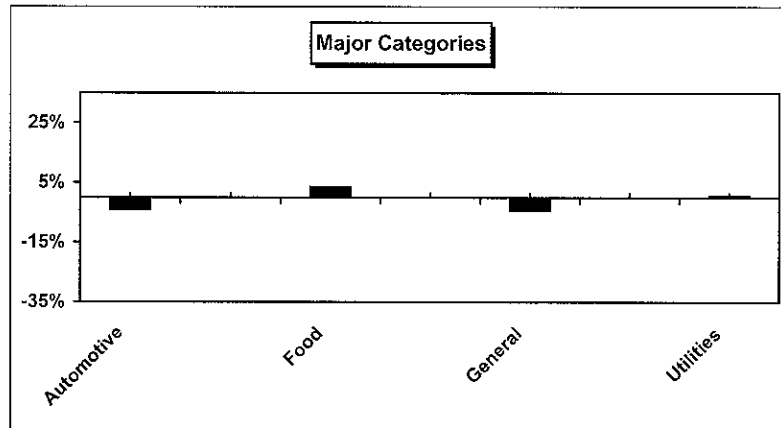
**Month of March:** Total collections for the month of March increased by 7.5% compared to last year. The Sales Tax Component increased by 2.3% while the Use Tax component increased by 40.7%.

**Year to Date:** Total collections **through** March are up by 2% in 2008. The sales tax component increased by 1.1% and the use tax component by 10%.

**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.

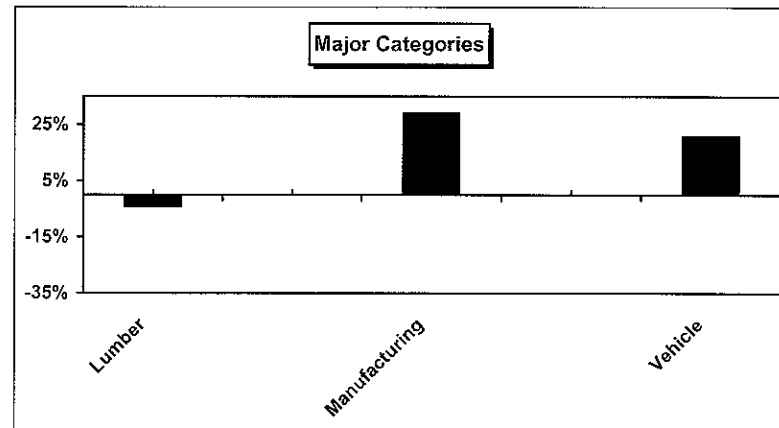
## Sales Tax Activity

The *Automotive*, and *General* categories decreased by 4.1% and 4.4% respectively, while *Food* and *Utilities* increased by 3.6%, and 0.6% respectively.



## Use Tax Activity

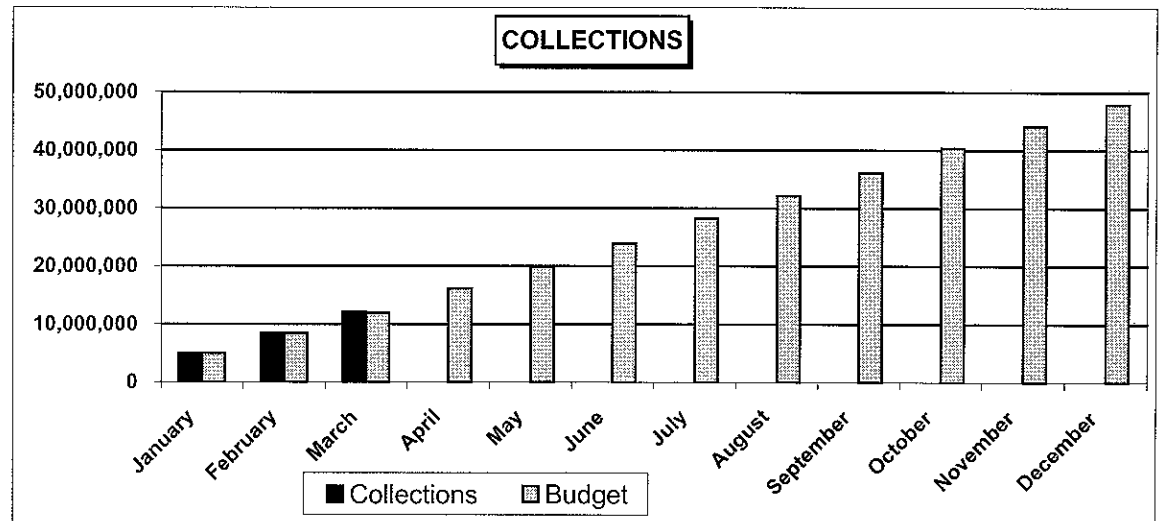
The *Manufacturing* and *Vehicle* categories show increases of 29.0% and 20.9% respectively, while the *Lumber* category shows a decrease of -4.1%.



# SALES & USE TAX COLLECTIONS - BUDGET TO ACTUAL

**March  
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			
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			
<b>Total</b>	<b>\$ 47,911,771</b>			<b>\$ 10,157,700</b>	<b>1,965,705</b>	<b>12,123,405</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  
March 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	5,241,364	927,925	6,169,289	6,203,176	71,066	6,274,241	18.4%	-92.3%	1.7%	2.55%
PIF Fund	924,947	163,751	1,088,699	-	1,129,365	1,129,365	n/a	589.7%	3.7%	2.55%
Other Funds	3,931,024	695,943	4,626,967	3,954,525	765,275	4,719,799	0.6%	10.0%	2.0%	2.55%
All Funds Total	10,097,335	1,787,620	11,884,955	10,157,700	1,965,705	12,123,405	0.6%	10.0%	2.0%	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 three months is that the General Fund share of revenue from sales and use tax is up by 1.7%. 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 three months, the PIF is up by 3.7%, which is above the 2.55% increase needed to reach budget. The PIF has recovered more quickly than last month's prediction of a gradual leveling. This is due to the volatility of use tax, which experienced an overall 40.7% increase for March, 2008.

**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

## March

## 2008

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### ACCOUNT GROUPS

	March 2008	March 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b><u>GRAND TOTALS</u></b>						
Active Accounts	6,744	6,856	(112)	6,744	6,856	(112)
Net Taxable Sales	88,671,987	87,377,081	1.5 %	313,667,127	310,772,374	0.9 %
<b>Net Sales Tax</b>	<b>2,869,193</b>	<b>2,804,170</b>	<b>2.3 %</b>	<b>10,119,011</b>	<b>10,010,941</b>	<b>1.1 %</b>
Delinquent Sales Tax	0	23,707	-	26,419	38,829	-
<b>Use Tax</b>	<b>799,835</b>	<b>568,487</b>	<b>40.7 %</b>	<b>1,959,973</b>	<b>1,781,422</b>	<b>10.0 %</b>
Delinquent Use Tax	0	4,958	-	5,733	6,055	-
Other Revenue*	4,170	15,225	-	12,269	47,708	-
<b>Total Revenue</b>	<b>3,673,198</b>	<b>3,416,547</b>	<b>7.5 %</b>	<b>12,123,405</b>	<b>11,884,955</b>	<b>2.0 %</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

## March

## 2008

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### ACCOUNT GROUPS

#### 01000 Apparel

	March 2008	March 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
Active Accounts	88	98	(10)	88	98	(10)
Net Taxable Sales	1,512,519	1,606,541	(5.9) %	6,588,871	6,670,664	(1.2) %
<b>Net Sales Tax</b>	<b>48,444</b>	<b>51,433</b>	<b>(5.8) %</b>	<b>209,498</b>	<b>211,347</b>	<b>(0.9) %</b>
Delinquent Sales Tax	0	0	-	2,050	1,698	-
<b>Use Tax</b>	<b>68</b>	<b>2,164</b>	<b>(96.9) %</b>	<b>639</b>	<b>6,126</b>	<b>(89.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	52	996	-	389	1,190	-
<b>Total Revenue</b>	<b>48,564</b>	<b>54,593</b>	<b>(11.0) %</b>	<b>212,576</b>	<b>220,361</b>	<b>(3.5) %</b>
% of Total Revenue	1.3 %	1.6 %	(0.3) %	1.8 %	1.9 %	(0.1) %

#### 02000 Automotive

Active Accounts	286	289	(3)	286	289	(3)
Net Taxable Sales	7,295,187	8,044,816	(9.3) %	23,031,295	23,817,803	(3.3) %
<b>Net Sales Tax</b>	<b>234,570</b>	<b>258,059</b>	<b>(9.1) %</b>	<b>732,429</b>	<b>763,848</b>	<b>(4.1) %</b>
Delinquent Sales Tax	0	1,067	-	1,797	1,733	-
<b>Use Tax</b>	<b>1,347</b>	<b>137</b>	<b>883.2 %</b>	<b>8,247</b>	<b>3,548</b>	<b>132.4 %</b>
Delinquent Use Tax	0	4,413	-	0	4,413	-
Other Revenue	238	2,040	-	4,490	2,805	-
<b>Total Revenue</b>	<b>236,155</b>	<b>265,716</b>	<b>(11.1) %</b>	<b>746,963</b>	<b>776,347</b>	<b>(3.8) %</b>
% of Total Revenue	6.4 %	7.8 %	(1.4) %	6.2 %	6.5 %	(0.3) %

#### 03000 Food

Active Accounts	362	366	(4)	362	366	(4)
Net Taxable Sales	25,597,334	24,031,531	6.5 %	95,749,149	92,359,680	3.7 %
<b>Net Sales Tax</b>	<b>827,461</b>	<b>770,760</b>	<b>7.4 %</b>	<b>3,088,478</b>	<b>2,981,840</b>	<b>3.6 %</b>
Delinquent Sales Tax	0	5,667	-	12,464	8,955	-
<b>Use Tax</b>	<b>7,375</b>	<b>12,634</b>	<b>(41.6) %</b>	<b>29,202</b>	<b>35,978</b>	<b>(18.8) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,639	1,746	-	1,639	1,746	-
<b>Total Revenue</b>	<b>836,475</b>	<b>790,807</b>	<b>5.8 %</b>	<b>3,131,783</b>	<b>3,028,519</b>	<b>3.4 %</b>
% of Total Revenue	22.8 %	23.1 %	(0.3) %	25.8 %	25.5 %	0.3 %

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

# FOR COLLECTIONS IN

## March

## 2008

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### ACCOUNT GROUPS

	March 2008	March 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b><u>04000 Home Furnishings</u></b>						
Active Accounts	201	192	9	201	192	9
Net Taxable Sales	3,410,051	3,854,075	(11.5) %	12,917,488	13,618,954	(5.2) %
<b>Net Sales Tax</b>	<b>109,861</b>	<b>121,825</b>	<b>(9.8) %</b>	<b>415,487</b>	<b>435,464</b>	<b>(4.6) %</b>
Delinquent Sales Tax	0	2,626	-	1,708	4,362	-
<b>Use Tax</b>	<b>405</b>	<b>663</b>	<b>(38.9) %</b>	<b>5,702</b>	<b>1,861</b>	<b>206.4 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	336	2,888	-	657	3,554	-
<b>Total Revenue</b>	<b>110,602</b>	<b>128,002</b>	<b>(13.6) %</b>	<b>423,554</b>	<b>445,241</b>	<b>(4.9) %</b>
% of Total Revenue	3.0 %	3.7 %	(0.7) %	3.5 %	3.7 %	(0.2) %
<b><u>05000 General</u></b>						
Active Accounts	227	434	(207)	227	434	(207)
Net Taxable Sales	20,026,864	20,008,540	0.1 %	67,779,636	70,963,329	(4.5) %
<b>Net Sales Tax</b>	<b>651,319</b>	<b>649,327</b>	<b>0.3 %</b>	<b>2,206,494</b>	<b>2,307,876</b>	<b>(4.4) %</b>
Delinquent Sales Tax	0	2,472	-	0	4,016	-
<b>Use Tax</b>	<b>4,244</b>	<b>5,244</b>	<b>(19.1) %</b>	<b>11,945</b>	<b>22,650</b>	<b>(47.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	161	-	2,113	262	-
<b>Total Revenue</b>	<b>655,563</b>	<b>657,204</b>	<b>(0.2) %</b>	<b>2,220,552</b>	<b>2,334,804</b>	<b>(4.9) %</b>
% of Total Revenue	17.8 %	19.2 %	(1.4) %	18.3 %	19.6 %	(1.3) %
<b><u>06000 Lodging</u></b>						
Active Accounts	18	21	(3)	18	21	(3)
Net Taxable Sales	1,312,506	854,441	53.6 %	3,509,465	2,693,587	30.3 %
<b>Net Sales Tax</b>	<b>42,387</b>	<b>27,647</b>	<b>53.3 %</b>	<b>113,401</b>	<b>86,858</b>	<b>30.6 %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	<b>174</b>	<b>906</b>	<b>(80.8) %</b>	<b>501</b>	<b>1,336</b>	<b>(62.5) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	101	278	-	217	690	-
<b>Total Revenue</b>	<b>42,662</b>	<b>28,831</b>	<b>48.0 %</b>	<b>114,119</b>	<b>88,884</b>	<b>28.4 %</b>
% of Total Revenue	1.2 %	0.8 %	0.4 %	0.9 %	0.7 %	0.2 %

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

## March

## 2008

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### ACCOUNT GROUPS

	March 2008	March 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b><u>07000 Lumber</u></b>						
Active Accounts	1,939	1,865	74	1,939	1,865	74
Net Taxable Sales	4,923,515	4,970,194	(0.9) %	18,033,235	16,617,362	8.5 %
<b>Net Sales Tax</b>	<b>159,500</b>	<b>160,599</b>	<b>(0.7) %</b>	<b>580,759</b>	<b>535,381</b>	<b>8.5 %</b>
Delinquent Sales Tax	0	505	-	1,238	1,017	-
<b>Use Tax</b>	<b>258,615</b>	<b>199,451</b>	<b>29.7 %</b>	<b>447,152</b>	<b>466,500</b>	<b>(4.1) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	731	107	-	731	107	-
<b>Total Revenue</b>	<b>418,846</b>	<b>360,662</b>	<b>16.1 %</b>	<b>1,029,880</b>	<b>1,003,005</b>	<b>2.7 %</b>
% of Total Revenue	11.4 %	10.6 %	0.8 %	8.5 %	8.4 %	0.1 %
<b><u>08000 Professional</u></b>						
Active Accounts	1,568	1,597	(29)	1,568	1,597	(29)
Net Taxable Sales	1,196,432	1,219,412	(1.9) %	5,335,851	4,707,780	13.3 %
<b>Net Sales Tax</b>	<b>37,920</b>	<b>38,900</b>	<b>(2.5) %</b>	<b>166,597</b>	<b>148,345</b>	<b>12.3 %</b>
Delinquent Sales Tax	0	0	-	0	1,460	-
<b>Use Tax</b>	<b>25,213</b>	<b>37,286</b>	<b>(32.4) %</b>	<b>91,864</b>	<b>128,617</b>	<b>(28.6) %</b>
Delinquent Use Tax	0	0	-	0	517	-
Other Revenue	917	30	-	917	629	-
<b>Total Revenue</b>	<b>64,050</b>	<b>76,216</b>	<b>(16.0) %</b>	<b>259,378</b>	<b>279,568</b>	<b>(7.2) %</b>
% of Total Revenue	1.7 %	2.2 %	(0.5) %	2.1 %	2.4 %	(0.3) %
<b><u>09000 Public Utility</u></b>						
Active Accounts	239	227	12	239	227	12
Net Taxable Sales	13,046,357	12,776,017	2.1 %	40,520,970	40,332,922	0.5 %
<b>Net Sales Tax</b>	<b>424,757</b>	<b>416,376</b>	<b>2.0 %</b>	<b>1,321,534</b>	<b>1,313,497</b>	<b>0.6 %</b>
Delinquent Sales Tax	0	0	-	935	0	-
<b>Use Tax</b>	<b>14,276</b>	<b>3,621</b>	<b>294.3 %</b>	<b>26,246</b>	<b>16,073</b>	<b>63.3 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	112	-	943	192	-
<b>Total Revenue</b>	<b>439,033</b>	<b>420,109</b>	<b>4.5 %</b>	<b>1,349,658</b>	<b>1,329,762</b>	<b>1.5 %</b>
% of Total Revenue	12.0 %	12.3 %	(0.3) %	11.1 %	11.2 %	(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.

# FOR COLLECTIONS IN

## March

## 2008

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### ACCOUNT GROUPS

	March 2008	March 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b><u>10000 Unclassified</u></b>						
Active Accounts	1,498	1,473	25	1,498	1,473	25
Net Taxable Sales	8,709,564	9,415,210	(7.5) %	33,980,197	34,835,697	(2.5) %
<b>Net Sales Tax</b>	<b>280,088</b>	<b>290,330</b>	<b>(3.5) %</b>	<b>1,084,594</b>	<b>1,104,602</b>	<b>(1.8) %</b>
Delinquent Sales Tax	0	11,370	-	6,227	15,083	-
<b>Use Tax</b>	<b>25,744</b>	<b>19,518</b>	<b>31.9 %</b>	<b>79,689</b>	<b>91,141</b>	<b>(12.6) %</b>
Delinquent Use Tax	0	0	-	5,733	0	-
Other Revenue	4	6,446	-	4	36,112	-
<b>Total Revenue</b>	<b>305,836</b>	<b>327,664</b>	<b>(6.7) %</b>	<b>1,176,247</b>	<b>1,246,938</b>	<b>(5.7) %</b>
% of Total Revenue	8.3 %	9.6 %	(1.3) %	9.7 %	10.5 %	(0.8) %

### **11200 Home Occupations**

Active Accounts	93	83	10	93	83	10
Net Taxable Sales	240,808	202,653	18.8 %	1,063,872	1,238,682	(14.1) %
<b>Net Sales Tax</b>	<b>7,650</b>	<b>6,416</b>	<b>19.2 %</b>	<b>33,905</b>	<b>39,426</b>	<b>(14.0) %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	<b>47</b>	<b>43</b>	<b>9.3 %</b>	<b>59</b>	<b>66</b>	<b>(10.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	(20)	0	-
<b>Total Revenue</b>	<b>7,697</b>	<b>6,459</b>	<b>19.2 %</b>	<b>33,944</b>	<b>39,492</b>	<b>(14.0) %</b>
% of Total Revenue	0.2 %	0.2 %	0.0 %	0.3 %	0.3 %	0.0 %

### **12000 Manufacturing**

Active Accounts	224	210	14	224	210	14
Net Taxable Sales	1,400,850	393,651	255.9 %	5,157,098	2,915,914	76.9 %
<b>Net Sales Tax</b>	<b>45,236</b>	<b>12,498</b>	<b>261.9 %</b>	<b>165,835</b>	<b>82,457</b>	<b>101.1 %</b>
Delinquent Sales Tax	0	0	-	0	505	-
<b>Use Tax</b>	<b>256,658</b>	<b>134,580</b>	<b>90.7 %</b>	<b>651,037</b>	<b>504,714</b>	<b>29.0 %</b>
Delinquent Use Tax	0	545	-	0	1,125	-
Other Revenue	152	421	-	189	421	-
<b>Total Revenue</b>	<b>302,046</b>	<b>148,044</b>	<b>104.0 %</b>	<b>817,061</b>	<b>589,222</b>	<b>38.7 %</b>
% of Total Revenue	8.2 %	4.3 %	3.9 %	6.7 %	5.0 %	1.7 %

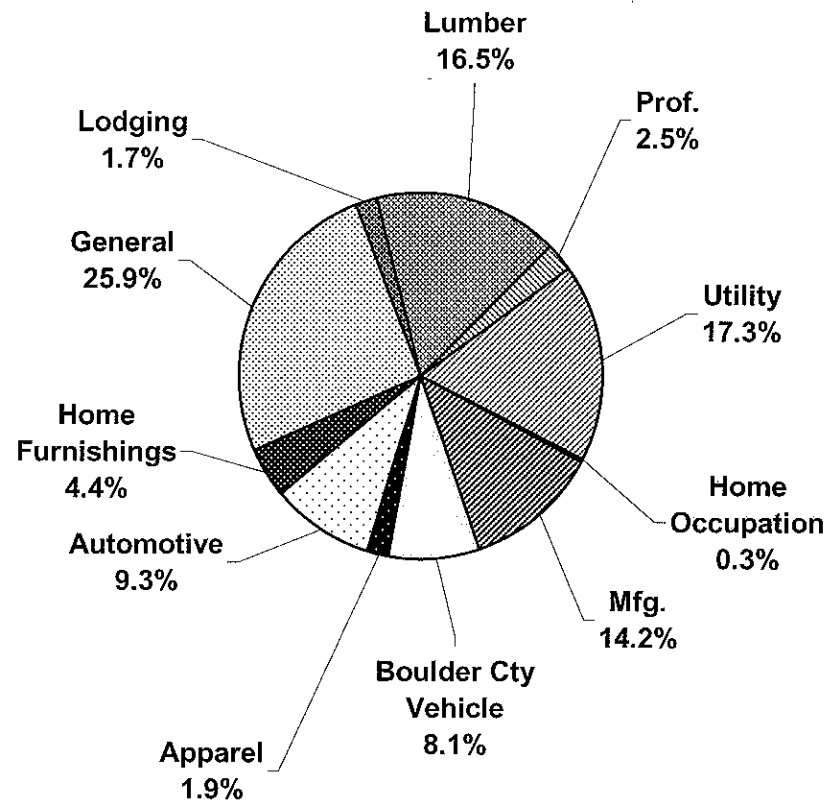
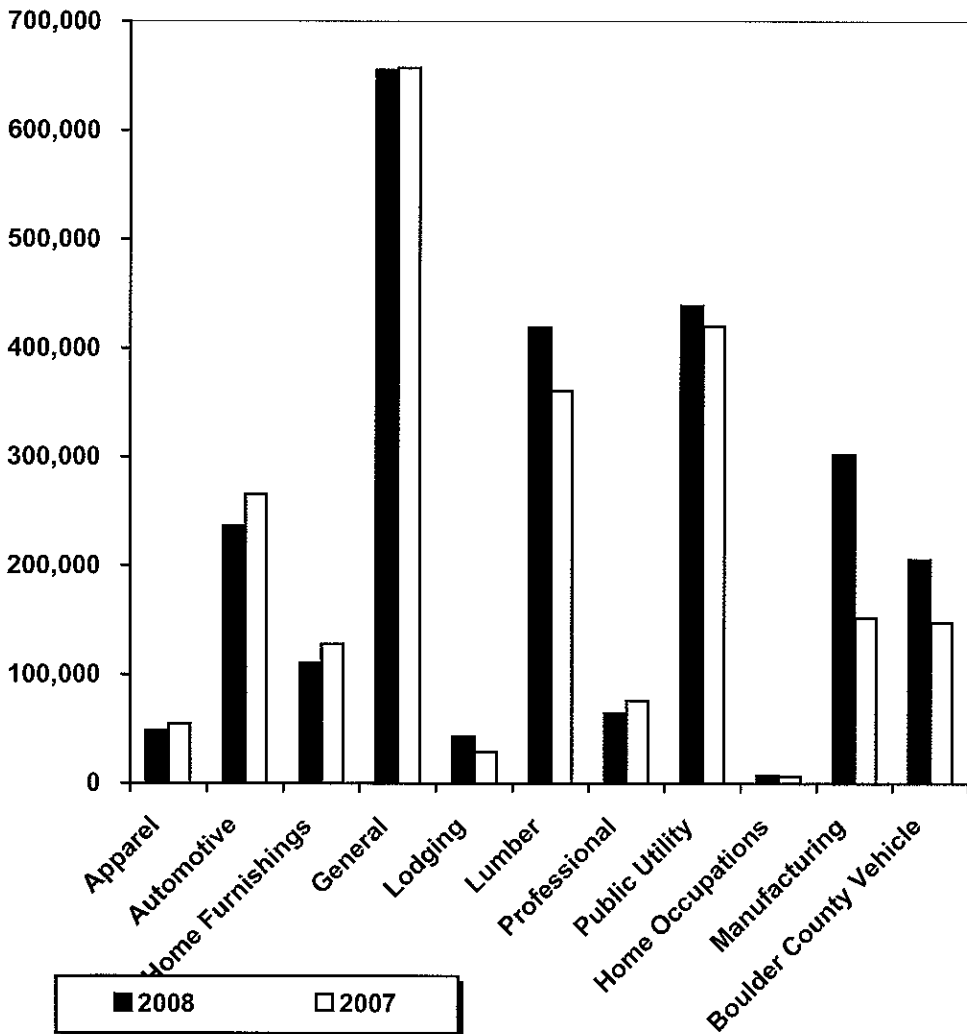
### **00000 Boulder County Vehicle**

<b>Use Tax</b>	<b>205,669</b>	<b>152,240</b>	<b>35.1 %</b>	<b>607,690</b>	<b>502,812</b>	<b>20.9 %</b>
% of Total Revenue	5.6 %	4.5 %	1.1 %	5.0 %	4.2 %	0.8 %

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  
**March**  
**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		ACTIVE ACCTS	March 2008		INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)	
ACCOUNT #			March 2008	March 2007					
Apparel	01000	88	Net Taxable Sales	1,512,519	1,606,541	(5.9) %	6,588,871	6,670,664	(1.2) %
			Total Revenue	48,564	54,593	(11.0) %	212,576	220,361	(3.5) %
Automotive	02000	286	Net Taxable Sales	7,295,187	8,044,816	(9.3) %	23,031,295	23,817,803	(3.3) %
			Total Revenue	236,155	265,716	(11.1) %	746,963	776,347	(3.8) %
Food	03000	362	Net Taxable Sales	25,597,334	24,031,531	6.5 %	95,749,149	92,359,680	3.7 %
			Total Revenue	836,475	790,807	5.8 %	3,131,783	3,028,519	3.4 %
Home Furnishings	04000	201	Net Taxable Sales	3,410,051	3,854,075	(11.5) %	12,917,488	13,618,954	(5.2) %
			Total Revenue	110,602	128,002	(13.6) %	423,554	445,241	(4.9) %
General	05000	227	Net Taxable Sales	20,026,864	20,008,540	0.1 %	67,779,636	70,963,329	(4.5) %
			Total Revenue	655,563	657,204	(0.2) %	2,220,552	2,334,804	(4.9) %
Lodging	06000	18	Net Taxable Sales	1,312,506	854,441	53.6 %	3,509,465	2,693,587	30.3 %
			Total Revenue	42,662	28,831	48.0 %	114,119	88,884	28.4 %
Lumber	07000	1,939	Net Taxable Sales	4,923,515	4,970,194	(0.9) %	18,033,235	16,617,362	8.5 %
			Total Revenue	418,846	360,662	16.1 %	1,029,880	1,003,005	2.7 %
Professional	08000	1,568	Net Taxable Sales	1,196,432	1,219,412	(1.9) %	5,335,851	4,707,780	13.3 %
			Total Revenue	64,050	76,216	(16.0) %	259,378	279,568	(7.2) %
Public Utility	09000	239	Net Taxable Sales	13,046,357	12,776,017	2.1 %	40,520,970	40,332,922	0.5 %
			Total Revenue	439,033	420,109	4.5 %	1,349,658	1,329,762	1.5 %
Unclassified	10000	1,498	Net Taxable Sales	8,709,564	9,415,210	(7.5) %	33,980,197	34,835,697	(2.5) %
			Total Revenue	305,836	327,664	(6.7) %	1,176,247	1,246,938	(5.7) %
Home Occupations	11200	93	Net Taxable Sales	240,808	202,653	18.8 %	1,063,872	1,238,682	(14.1) %
			Total Revenue	7,697	6,459	19.2 %	33,944	39,492	(14.0) %
Manufacturing	12000	224	Net Taxable Sales	1,400,850	393,651	255.9 %	5,157,098	2,915,914	76.9 %
			Total Revenue	302,046	148,044	104.0 %	817,061	589,222	38.7 %
Boulder County Vehicle	00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
			Total Revenue	205,669	152,240	35.1 %	607,690	502,812	20.9 %
<b>GRAND TOTALS</b>		<b>6,744</b>	Net Taxable Sales	<b>88,671,987</b>	<b>87,377,081</b>	<b>1.5 %</b>	<b>313,667,127</b>	<b>310,772,374</b>	<b>0.9 %</b>
			Total Revenue	<b>3,673,198</b>	<b>3,416,547</b>	<b>7.5 %</b>	<b>12,123,405</b>	<b>11,884,955</b>	<b>2.0 %</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

13

March  
2008

LOCATION		% OF AREA TO TOTAL	March 2008	March 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	15.7%	13,917,784	13,004,827	7.0 %	48,140,067	46,297,813	4.0 %
	Total Revenue	12.4%	456,531	433,638	5.3 %	1,576,906	1,528,260	3.2 %
CENTRAL MAIN	Net Taxable Sales	3.0%	2,693,337	2,681,864	0.4 %	8,637,837	8,866,805	(2.6) %
	Total Revenue	2.4%	86,687	85,907	0.9 %	279,224	285,395	(2.2) %
DOWNTOWN	Net Taxable Sales	2.9%	2,601,281	2,252,859	15.5 %	8,578,906	7,413,547	15.7 %
	Total Revenue	2.3%	85,940	74,202	15.8 %	288,236	252,865	14.0 %
SOUTH MAIN	Net Taxable Sales	3.0%	2,703,422	3,367,023	(19.7) %	8,552,928	9,935,510	(13.9) %
	Total Revenue	2.4%	87,299	109,216	(20.1) %	279,075	325,277	(14.2) %
KEN PRATT BOULEVARD	Net Taxable Sales	7.9%	7,000,383	6,840,651	2.3 %	22,133,875	21,977,731	0.7 %
	Total Revenue	6.2%	227,036	224,138	1.3 %	720,564	724,737	(0.6) %
TWIN PEAKS MALL	Net Taxable Sales	4.1%	3,675,086	3,969,391	(7.4) %	15,139,366	17,215,472	(12.1) %
	Total Revenue	3.3%	122,210	131,636	(7.2) %	505,309	568,507	(11.1) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.8%	17,582,376	17,589,552	(0.0) %	67,641,140	69,010,836	(2.0) %
	Total Revenue	15.7%	575,726	579,165	(0.6) %	2,219,633	2,272,057	(2.3) %
LASHLEY	Net Taxable Sales	1.7%	1,482,213	1,466,654	1.1 %	4,424,058	4,373,487	1.2 %
	Total Revenue	1.4%	52,206	48,803	7.0 %	300,567	138,242	117.4 %
NORTH HOVER	Net Taxable Sales	2.9%	2,547,069	2,342,261	8.7 %	7,952,795	7,700,548	3.3 %
	Total Revenue	2.3%	83,795	75,735	10.6 %	261,127	251,211	3.9 %
FRANCIS	Net Taxable Sales	0.7%	606,533	585,460	3.6 %	1,920,292	1,759,522	9.1 %
	Total Revenue	0.5%	19,315	18,720	3.2 %	61,541	56,578	8.8 %
ALL OTHERS	Net Taxable Sales	2.1%	1,854,794	1,736,850	6.8 %	6,939,537	5,875,493	18.1 %
	Total Revenue	1.9%	71,385	106,413	(32.9) %	277,940	495,654	(43.9) %
OUT OF TOWN	Net Taxable Sales	20.6%	18,282,470	18,286,933	(0.0) %	68,266,926	66,162,336	3.2 %
	Total Revenue	21.1%	774,850	603,333	28.4 %	2,382,767	2,124,719	12.1 %
MISCELLANEOUS	Net Taxable Sales	0.4%	344,074	221,032	55.7 %	1,389,801	2,325,358	(40.2) %
	Total Revenue	0.3%	11,215	12,270	(8.6) %	55,343	85,541	(35.3) %
CITY, BLDR CO	Net Taxable Sales	3.3%	2,954,458	3,040,918	(2.8) %	8,977,065	9,185,577	(2.3) %
	Total Revenue	15.2%	559,244	446,953	25.1 %	1,327,471	1,223,177	8.5 %
SW BUSINESS	Net Taxable Sales	2.1%	1,831,679	1,549,762	18.2 %	5,762,484	5,000,613	15.2 %
	Total Revenue	4.9%	179,339	169,676	5.7 %	534,601	523,704	2.1 %
AIRPORT ROAD	Net Taxable Sales	0.2%	203,674	264,379	(23.0) %	765,934	883,952	(13.4) %
	Total Revenue	0.2%	7,508	8,568	(12.4) %	25,377	29,756	(14.7) %
PACE	Net Taxable Sales	3.7%	3,266,685	3,043,237	7.3 %	11,802,683	11,644,006	1.4 %
	Total Revenue	2.9%	106,795	99,187	7.7 %	385,571	380,462	1.3 %
HARVEST JUNCTION	Net Taxable Sales	5.8%	5,124,669	5,133,428	(0.2) %	16,641,433	15,143,768	9.9 %
	Total Revenue	4.5%	166,117	188,987	(12.1) %	642,153	618,813	3.8 %
TOTALS	Net Taxable Sales	100.0%	88,671,987	87,377,081	1.5 %	313,667,127	310,772,374	0.9 %
	Total Revenue	100.0%	3,673,198	3,416,547	7.5 %	12,123,405	11,884,955	2.0 %

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.



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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**  
**March**  
**2008**

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