

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### REVENUE ANALYSIS OF TAXES COLLECTED

**JANUARY 2008**

#### SUMMARY

Total Collections this Month: \$ 4,930,724  
Compared to Last Year: 4,883,378  
Percentage change: 1.0 %

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# SALES AND USE TAX SUMMARY

## CITY OF LONGMONT

### JANUARY 2008

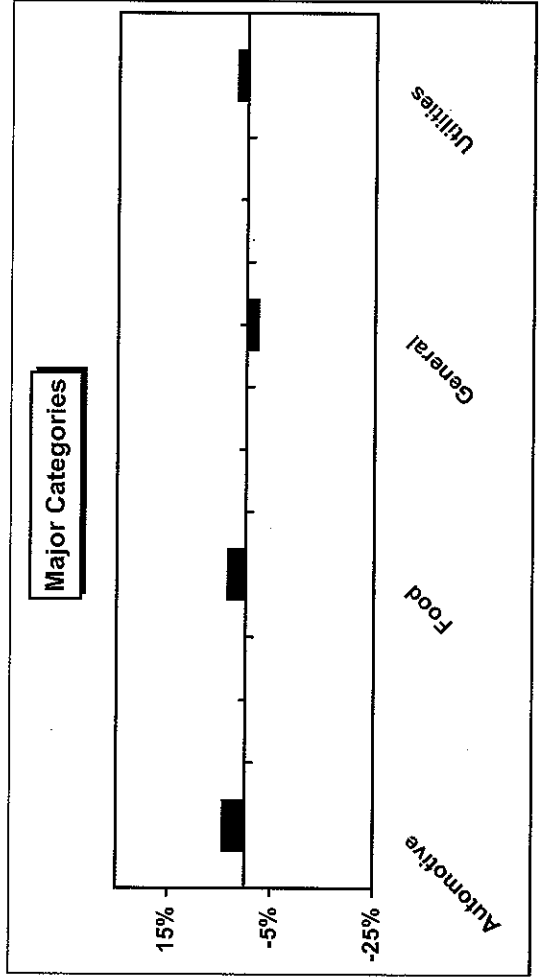
### Overview

**Month of January:** Total collections for the month of January rose 1.0% compared to last year. The Sales Tax Component increased by 1.2% while the Use Tax component decreased by 4.4%. It is helpful to note that this report records revenue received by the city during January, which is actually business activity from the month of December.

**Note:** Tax rate for taxes collected in January, 2007 was 2.95%, increasing to 3.275% for collections following that month. 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 January 2007 have been normalized in this report.

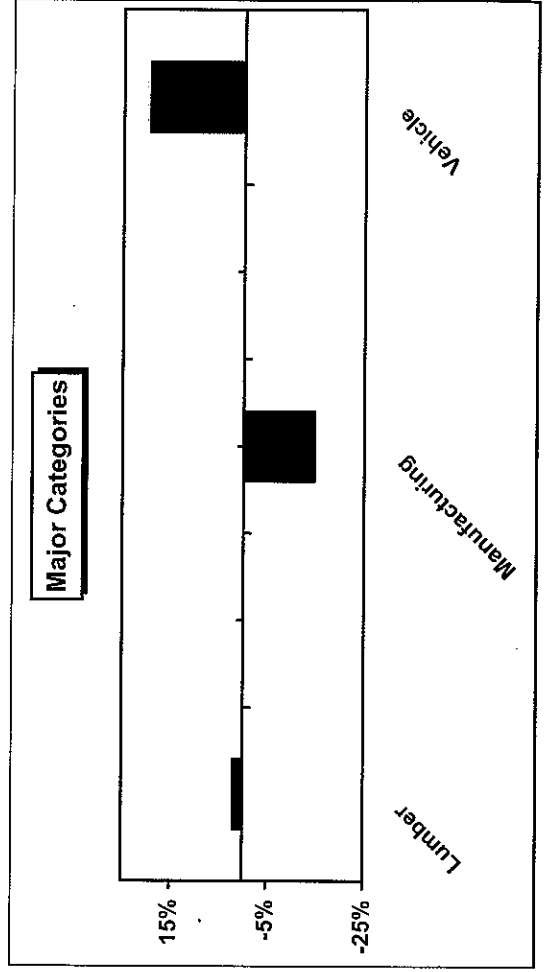
### Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories all show increases of 4.2%, 3.4%, and 1.9% respectively, while the *General* category shows a decrease of 2.2%



### Use Tax Activity

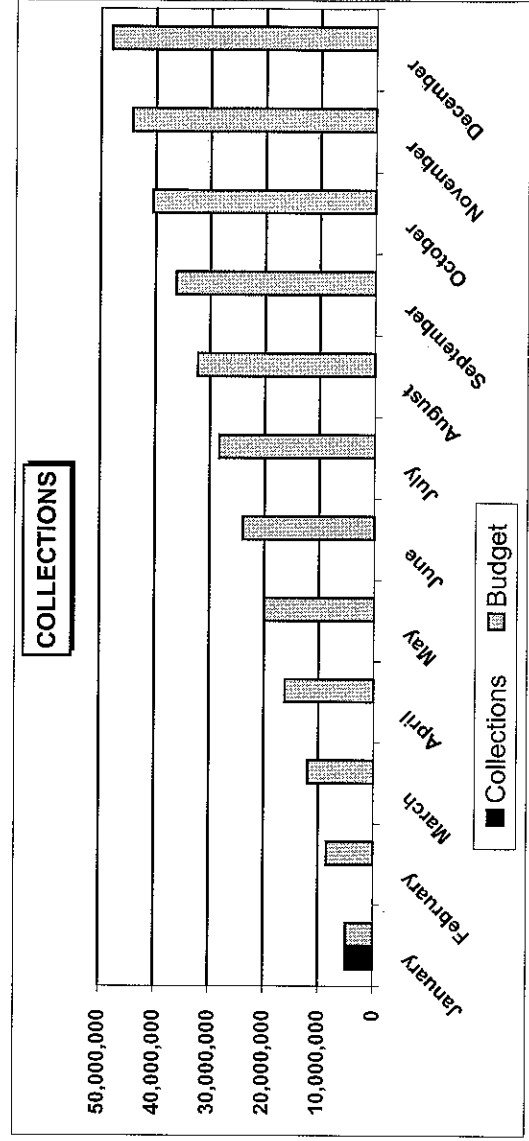
The *Lumber* and *Vehicle* categories both show increases of 1.9% and 19.5% respectively, while the *Manufacturing* category shows a decrease of 14.7%



# SALES & USE TAX COLLECTIONS - BUDGET TO ACTUAL

## JANUARY 2008

	Sales & Use		Cumulative		Sales Tax		Use Tax		Total	
	2008	BUDGET	2008	% of Budget	2008	2008	2008	2008	2008	2008
January	4,945,424	4,945,424	4,945,424	10.3	4,315,433	615,291	4,930,724			
February	3,496,153	8,441,577	8,441,577	17.6						
March	3,480,889	11,922,466	11,922,466	24.8						
April	4,264,138	16,186,604	16,186,604	33.7						
May	3,760,909	19,947,513	19,947,513	41.6						
June	3,977,876	23,925,390	23,925,390	49.9						
July	4,365,664	28,291,053	28,291,053	58.9						
August	3,918,872	32,209,925	32,209,925	67.1						
September	3,978,879	36,188,804	36,188,804	75.4						
October	4,282,021	40,470,826	40,470,826	84.3						
November	3,785,468	44,256,294	44,256,294	92.2						
December	3,737,453	47,993,747	47,993,747	100.0						
<b>Total</b>	<b>\$ 47,993,747</b>		<b>\$ 4,315,433</b>		<b>615,291</b>	<b>4,930,724</b>				



Note: Monthly budgets are based on 5 years of historical trend.

JANUARY

FOR COLLECTIONS IN

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

GRAND TOTALS

Active Accounts	6,954	6,925	29	6,954	6,925	29
Net Taxable Sales	133,475,010	131,327,915	1.6 %	133,475,010	131,327,915	1.6 %
<b>Net Sales Tax</b>	<b>4,287,661</b>	<b>4,236,592</b>	<b>1.2 %</b>	<b>4,287,661</b>	<b>4,236,592</b>	<b>1.2 %</b>
Delinquent Sales Tax	26,419	10,608	-	26,419	10,608	-
<b>Use Tax</b>	<b>605,306</b>	<b>633,086</b>	<b>(4.4) %</b>	<b>605,306</b>	<b>633,086</b>	<b>(4.4) %</b>
Delinquent Use Tax	5,733	0	-	5,733	0	-
Other Revenue*	5,605	3,092	-	5,605	3,092	-
<b>Total Revenue</b>	<b>4,930,724</b>	<b>4,883,378</b>	<b>1.0 %</b>	<b>4,930,724</b>	<b>4,883,378</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

## JANUARY

## 2008

### ACCOUNT GROUPS

JANUARY  
2008

JANUARY  
2007

INC  
(DEC)

YTD  
2008

YTD  
2007

INC  
(DEC)

#### 01000 Apparel

Active Accounts	96	97	(1)	96	97	(1)
Net Taxable Sales	3,553,193	3,401,007	4.5 %	3,553,193	3,401,007	4.5 %
<b>Net Sales Tax</b>	<b>112,345</b>	<b>108,111</b>	<b>3.9 %</b>	<b>112,345</b>	<b>108,111</b>	<b>3.9 %</b>
Delinquent Sales Tax	2,050	1,192	-	2,050	1,192	-
<b>Use Tax</b>	<b>433</b>	<b>3,096</b>	<b>(86.0) %</b>	<b>433</b>	<b>3,096</b>	<b>(86.0) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	149	194	-	149	194	-
<b>Total Revenue</b>	<b>114,977</b>	<b>112,593</b>	<b>2.1 %</b>	<b>114,977</b>	<b>112,593</b>	<b>2.1 %</b>
% of Total Revenue	2.3 %	2.3 %	0.0 %	2.3 %	2.3 %	0.0 %

#### 02000 Automotive

Active Accounts	293	296	(3)	293	296	(3)
Net Taxable Sales	8,476,476	7,969,995	6.4 %	8,476,476	7,969,995	6.4 %
<b>Net Sales Tax</b>	<b>266,176</b>	<b>255,500</b>	<b>4.2 %</b>	<b>266,176</b>	<b>255,500</b>	<b>4.2 %</b>
Delinquent Sales Tax	1,797	666	-	1,797	666	-
<b>Use Tax</b>	<b>5,266</b>	<b>1,887</b>	<b>179.1 %</b>	<b>5,266</b>	<b>1,887</b>	<b>179.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	4,252	765	-	4,252	765	-
<b>Total Revenue</b>	<b>277,491</b>	<b>258,818</b>	<b>7.2 %</b>	<b>277,491</b>	<b>258,818</b>	<b>7.2 %</b>
% of Total Revenue	5.6 %	5.3 %	0.3 %	5.6 %	5.3 %	0.3 %

#### 03000 Food

Active Accounts	363	369	(6)	363	369	(6)
Net Taxable Sales	39,363,727	37,752,787	4.3 %	39,363,727	37,752,787	4.3 %
<b>Net Sales Tax</b>	<b>1,263,434</b>	<b>1,221,999</b>	<b>3.4 %</b>	<b>1,263,434</b>	<b>1,221,999</b>	<b>3.4 %</b>
Delinquent Sales Tax	12,464	1,927	-	12,464	1,927	-
<b>Use Tax</b>	<b>15,151</b>	<b>9,933</b>	<b>52.5 %</b>	<b>15,151</b>	<b>9,933</b>	<b>52.5 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
<b>Total Revenue</b>	<b>1,291,048</b>	<b>1,233,859</b>	<b>4.6 %</b>	<b>1,291,048</b>	<b>1,233,859</b>	<b>4.6 %</b>
% of Total Revenue	26.2 %	25.3 %	0.9 %	26.2 %	25.3 %	0.9 %

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

## JANUARY

## 2008

ACCOUNT GROUPS	JANUARY 2008	JANUARY 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
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### 04000 Home Furnishings

Active Accounts	201	195	6	201	195	6
Net Taxable Sales	6,086,531	6,048,451	0.6 %	6,086,531	6,048,451	0.6 %
<b>Net Sales Tax</b>	<b>195,375</b>	<b>194,012</b>	<b>0.7 %</b>	<b>195,375</b>	<b>194,012</b>	<b>0.7 %</b>
Delinquent Sales Tax	1,708	1,736	-	1,708	1,736	-
<b>Use Tax</b>	<b>4,584</b>	<b>647</b>	<b>608.5 %</b>	<b>4,584</b>	<b>647</b>	<b>608.5 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	153	149	-	153	149	-
<b>Total Revenue</b>	<b>201,820</b>	<b>196,544</b>	<b>2.7 %</b>	<b>201,820</b>	<b>196,544</b>	<b>2.7 %</b>
% of Total Revenue	4.1 %	4.0 %	0.1 %	4.1 %	4.0 %	0.1 %

### 05000 General

Active Accounts	432	428	4	432	428	4
Net Taxable Sales	33,865,160	34,686,367	(2.4) %	33,865,160	34,686,367	(2.4) %
<b>Net Sales Tax</b>	<b>1,103,800</b>	<b>1,128,978</b>	<b>(2.2) %</b>	<b>1,103,800</b>	<b>1,128,978</b>	<b>(2.2) %</b>
Delinquent Sales Tax	0	1,544	-	0	1,544	-
<b>Use Tax</b>	<b>5,142</b>	<b>10,693</b>	<b>(51.9) %</b>	<b>5,142</b>	<b>10,693</b>	<b>(51.9) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	101	-	0	101	-
<b>Total Revenue</b>	<b>1,108,943</b>	<b>1,141,316</b>	<b>(2.8) %</b>	<b>1,108,943</b>	<b>1,141,316</b>	<b>(2.8) %</b>
% of Total Revenue	22.5 %	23.4 %	(0.9) %	22.5 %	23.4 %	(0.9) %

### 06000 Lodging

Active Accounts	19	21	(2)	19	21	(2)
Net Taxable Sales	1,087,349	956,752	13.7 %	1,087,349	956,752	13.7 %
<b>Net Sales Tax</b>	<b>35,140</b>	<b>30,955</b>	<b>13.5 %</b>	<b>35,140</b>	<b>30,955</b>	<b>13.5 %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	<b>195</b>	<b>275</b>	<b>(29.1) %</b>	<b>195</b>	<b>275</b>	<b>(29.1) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	108	0	-	108	0	-
<b>Total Revenue</b>	<b>35,443</b>	<b>31,230</b>	<b>13.5 %</b>	<b>35,443</b>	<b>31,230</b>	<b>13.5 %</b>
% of Total Revenue	0.7 %	0.6 %	0.1 %	0.7 %	0.6 %	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

## JANUARY

## 2008

ACCOUNT GROUPS	JANUARY 2008	JANUARY 2007	INC (DEC)	YTD 2008	YTD 2007	INC (DEC)
<b>07000 Lumber</b>						
Active Accounts	1,889	1,881	8	1,889	1,881	8
Net Taxable Sales	7,153,843	6,460,699	10.7 %	7,153,843	6,460,699	10.7 %
<b>Net Sales Tax</b>	<b>228,130</b>	<b>209,119</b>	<b>9.1 %</b>	<b>228,130</b>	<b>209,119</b>	<b>9.1 %</b>
Delinquent Sales Tax	1,238	0	-	1,238	0	-
<b>Use Tax</b>	<b>136,507</b>	<b>134,001</b>	<b>1.9 %</b>	<b>136,507</b>	<b>134,001</b>	<b>1.9 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
<b>Total Revenue</b>	<b>365,875</b>	<b>343,120</b>	<b>6.6 %</b>	<b>365,875</b>	<b>343,120</b>	<b>6.6 %</b>
% of Total Revenue	7.4 %	7.0 %	0.4 %	7.4 %	7.0 %	0.4 %

## 08000 Professional

Active Accounts	1,607	1,625	(18)	1,607	1,625	(18)
Net Taxable Sales	2,889,182	2,597,628	11.2 %	2,889,182	2,597,628	11.2 %
<b>Net Sales Tax</b>	<b>89,104</b>	<b>81,907</b>	<b>8.8 %</b>	<b>89,104</b>	<b>81,907</b>	<b>8.8 %</b>
Delinquent Sales Tax	0	854	-	0	854	-
<b>Use Tax</b>	<b>58,881</b>	<b>79,882</b>	<b>(26.3) %</b>	<b>58,881</b>	<b>79,882</b>	<b>(26.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	462	-	0	462	-
<b>Total Revenue</b>	<b>147,985</b>	<b>163,105</b>	<b>(9.3) %</b>	<b>147,985</b>	<b>163,105</b>	<b>(9.3) %</b>
% of Total Revenue	3.0 %	3.3 %	(0.3) %	3.0 %	3.3 %	(0.3) %

## 09000 Public Utility

Active Accounts	245	230	15	245	230	15
Net Taxable Sales	13,496,326	13,227,574	2.0 %	13,496,326	13,227,574	2.0 %
<b>Net Sales Tax</b>	<b>438,488</b>	<b>430,341</b>	<b>1.9 %</b>	<b>438,488</b>	<b>430,341</b>	<b>1.9 %</b>
Delinquent Sales Tax	935	0	-	935	0	-
<b>Use Tax</b>	<b>6,876</b>	<b>5,592</b>	<b>23.0 %</b>	<b>6,876</b>	<b>5,592</b>	<b>23.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	943	80	-	943	80	-
<b>Total Revenue</b>	<b>447,242</b>	<b>436,013</b>	<b>2.6 %</b>	<b>447,242</b>	<b>436,013</b>	<b>2.6 %</b>
% of Total Revenue	9.1 %	8.9 %	0.2 %	9.1 %	8.9 %	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

## JANUARY

## 2008

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

### 10000 Unclassified

Active Accounts	1,502	1,486	16	1,502	1,486	16
Net Taxable Sales	15,441,951	15,975,003	(3.3) %	15,441,951	15,975,003	(3.3) %
<b>Net Sales Tax</b>	<b>490,509</b>	<b>511,448</b>	<b>(4.1) %</b>	<b>490,509</b>	<b>511,448</b>	<b>(4.1) %</b>
Delinquent Sales Tax	6,227	2,689	-	6,227	2,689	-
<b>Use Tax</b>	<b>32,931</b>	<b>57,768</b>	<b>(43.0) %</b>	<b>32,931</b>	<b>57,768</b>	<b>(43.0) %</b>
Delinquent Use Tax	5,733	0	-	5,733	0	-
Other Revenue	0	1,341	-	0	1,341	-
<b>Total Revenue</b>	<b>535,400</b>	<b>573,246</b>	<b>(6.6) %</b>	<b>535,400</b>	<b>573,246</b>	<b>(6.6) %</b>
% of Total Revenue	10.9 %	11.7 %	(0.8) %	10.9 %	11.7 %	(0.8) %

### 11200 Home Occupations

Active Accounts	89	86	3	89	86	3
Net Taxable Sales	621,066	821,913	(24.4) %	621,066	821,913	(24.4) %
<b>Net Sales Tax</b>	<b>19,828</b>	<b>26,343</b>	<b>(24.7) %</b>	<b>19,828</b>	<b>26,343</b>	<b>(24.7) %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	<b>2</b>	<b>21</b>	<b>(90.5) %</b>	<b>2</b>	<b>21</b>	<b>(90.5) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
<b>Total Revenue</b>	<b>19,830</b>	<b>26,364</b>	<b>(24.8) %</b>	<b>19,830</b>	<b>26,364</b>	<b>(24.8) %</b>
% of Total Revenue	0.4 %	0.5 %	(0.1) %	0.4 %	0.5 %	(0.1) %

### 12000 Manufacturing

Active Accounts	217	210	7	217	210	7
Net Taxable Sales	1,440,206	1,429,739	0.7 %	1,440,206	1,429,739	0.7 %
<b>Net Sales Tax</b>	<b>45,332</b>	<b>37,879</b>	<b>19.7 %</b>	<b>45,332</b>	<b>37,879</b>	<b>19.7 %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	<b>135,058</b>	<b>158,300</b>	<b>(14.7) %</b>	<b>135,058</b>	<b>158,300</b>	<b>(14.7) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	0	0	-
<b>Total Revenue</b>	<b>180,390</b>	<b>196,179</b>	<b>(8.0) %</b>	<b>180,390</b>	<b>196,179</b>	<b>(8.0) %</b>
% of Total Revenue	3.7 %	4.0 %	(0.3) %	3.7 %	4.0 %	(0.3) %

### 00000 Boulder County Vehicle

<b>Use Tax</b>	<b>204,280</b>	<b>170,991</b>	<b>19.5 %</b>	<b>204,280</b>	<b>170,991</b>	<b>19.5 %</b>
% of Total Revenue	4.1 %	3.5 %	0.6 %	4.1 %	3.5 %	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.

# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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## JANUARY

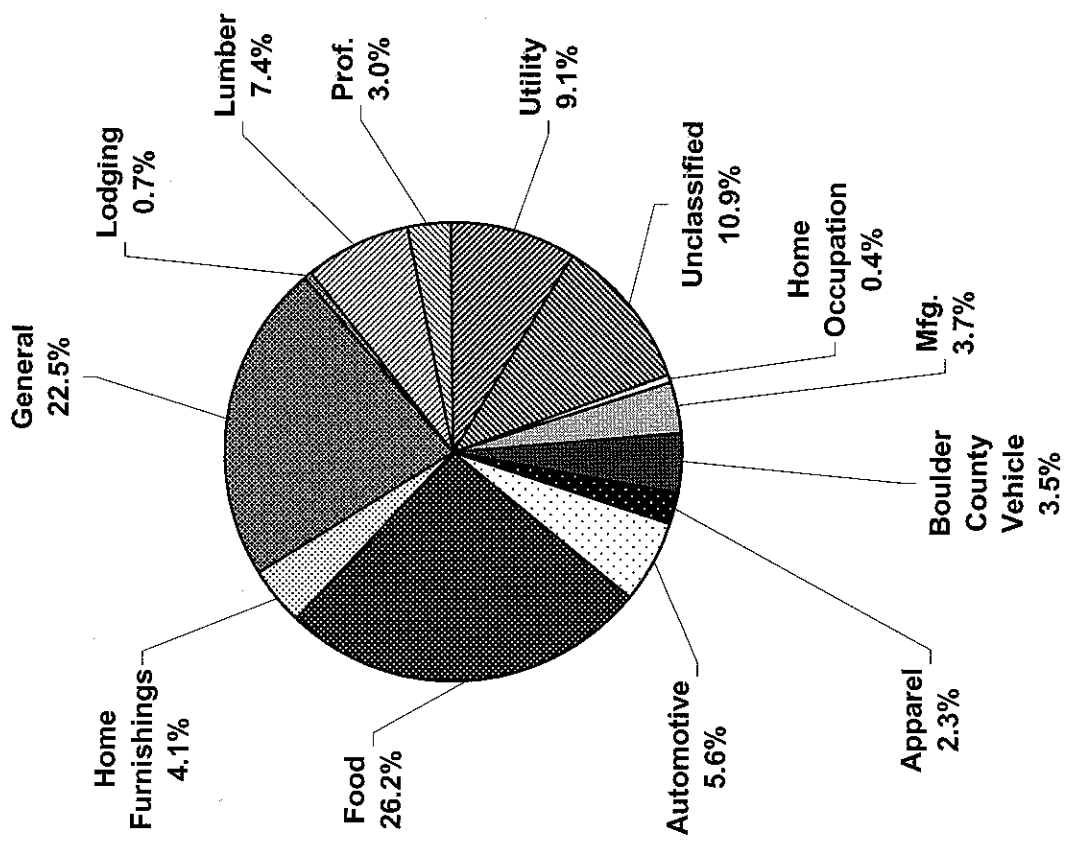
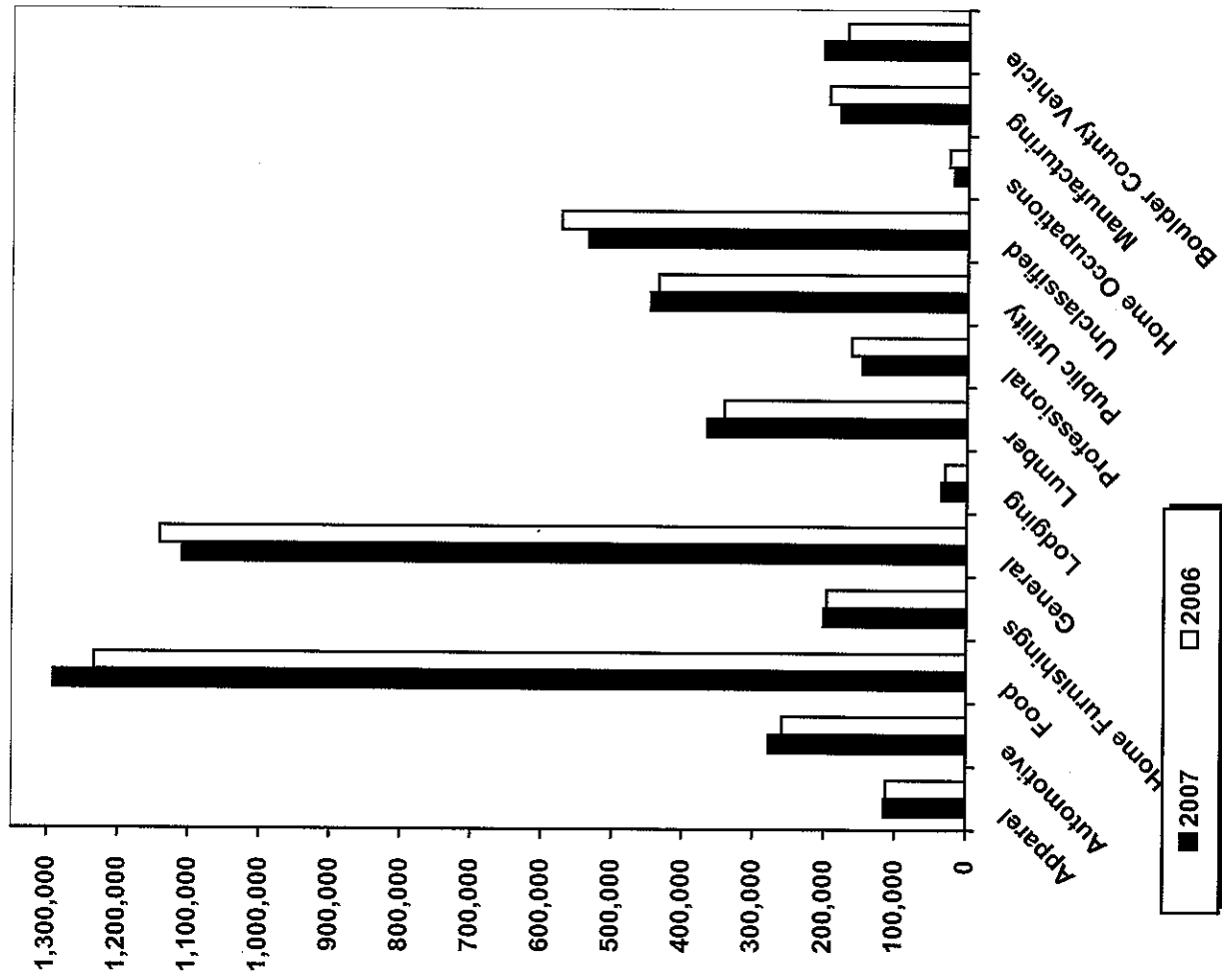
2008

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS	JANUARY 2008	JANUARY 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
Apparel 01000	96	3,553,193 114,977	3,401,007 112,593	4.5 % 2.1 %	3,553,193 114,977	3,401,007 112,593	4.5 % 2.1 %
Automotive 02000	293	8,476,476 277,491	7,969,995 258,818	6.4 % 7.2 %	8,476,476 277,491	7,969,995 258,818	6.4 % 7.2 %
Food 03000	363	39,363,727 1,291,048	37,752,787 1,233,859	4.3 % 4.6 %	39,363,727 1,291,048	37,752,787 1,233,859	4.3 % 4.6 %
Home Furnishings 04000	201	6,086,531 201,820	6,048,451 196,544	0.6 % 2.7 %	6,086,531 201,820	6,048,451 196,544	0.6 % 2.7 %
General 05000	432	33,865,160 1,108,943	34,686,367 1,141,316	(2.4) % (2.8) %	33,865,160 1,108,943	34,686,367 1,141,316	(2.4) % (2.8) %
Lodging 06000	19	1,087,349 35,443	956,752 31,230	13.7 % 13.5 %	1,087,349 35,443	956,752 31,230	13.7 % 13.5 %
Lumber 07000	1,889	7,153,843 365,875	6,460,699 343,120	10.7 % 6.6 %	7,153,843 365,875	6,460,699 343,120	10.7 % 6.6 %
Professional 08000	1,607	2,889,182 147,985	2,597,628 163,105	11.2 % (9.3) %	2,889,182 147,985	2,597,628 163,105	11.2 % (9.3) %
Public Utility 09000	245	13,496,326 447,242	13,227,574 436,013	2.0 % 2.6 %	13,496,326 447,242	13,227,574 436,013	2.0 % 2.6 %
Unclassified 10000	1,502	15,441,951 535,400	15,975,003 573,246	(3.3) % (6.6) %	15,441,951 535,400	15,975,003 573,246	(3.3) % (6.6) %
Home Occupations 11200	89	621,066 19,830	821,913 26,364	(24.4) % (24.8) %	621,066 19,830	821,913 26,364	(24.4) % (24.8) %
Manufacturing 12000	217	1,440,206 180,390	1,429,739 196,179	0.7 % (8.0) %	1,440,206 180,390	1,429,739 196,179	0.7 % (8.0) %
Boulder County Vehicle 00000	1	0 204,280	0 170,991	0.0 % 19.5 %	0 204,280	0 170,991	0.0 % 19.5 %
<b>GRAND TOTALS</b>	<b>6,954</b>	<b>133,475,010 4,930,724</b>	<b>131,327,915 4,883,378</b>	<b>1.6 % 1.0 %</b>	<b>133,475,010 4,930,724</b>	<b>131,327,915 4,883,378</b>	<b>1.6 % 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.

# Net Sales & Use Tax Collections by Industry Type

For The Month Of  
**JANUARY**  
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.

<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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JANUARY

2008

LOCATION	% OF AREA TO TOTAL	JANUARY 2008	JANUARY 2007	INCR/ (DECR)	YTD 2008	YTD 2007	INCR/ (DECR)
NORTH MAIN	15.2%	20,238,511	19,556,475	3.5 %	20,238,511	19,556,475	3.5 %
	13.5%	663,951	641,285	3.5 %	663,951	641,285	3.5 %
Net Taxable Sales							
Total Revenue							
CENTRAL MAIN	2.6%	3,506,160	3,583,688	(2.2) %	3,506,160	3,583,688	(2.2) %
	2.3%	113,932	116,631	(2.3) %	113,932	116,631	(2.3) %
Net Taxable Sales							
Total Revenue							
DOWNTOWN	2.6%	3,496,706	3,047,916	14.7 %	3,496,706	3,047,916	14.7 %
	2.5%	121,242	107,948	12.3 %	121,242	107,948	12.3 %
Net Taxable Sales							
Total Revenue							
SOUTH MAIN	2.3%	3,131,944	3,090,124	1.4 %	3,131,944	3,090,124	1.4 %
	2.1%	102,302	103,443	(1.1) %	102,302	103,443	(1.1) %
Net Taxable Sales							
Total Revenue							
KEN PRATT BOULEVARD	6.2%	8,268,896	8,210,040	0.7 %	8,268,896	8,210,040	0.7 %
	5.5%	270,631	275,443	(1.7) %	270,631	275,443	(1.7) %
Net Taxable Sales							
Total Revenue							
TWIN PEAKS MALL	5.9%	7,847,548	8,495,951	(7.6) %	7,847,548	8,495,951	(7.6) %
	5.3%	261,222	279,058	(6.4) %	261,222	279,058	(6.4) %
Net Taxable Sales							
Total Revenue							
TW PKS SQ EXTENDED	23.8%	31,731,112	31,215,893	1.7 %	31,731,112	31,215,893	1.7 %
	21.2%	1,044,697	1,028,599	1.6 %	1,044,697	1,028,599	1.6 %
Net Taxable Sales							
Total Revenue							
LASHLEY	1.2%	1,608,549	1,608,514	0.0 %	1,608,549	1,608,514	0.0 %
	1.1%	56,484	46,284	22.0 %	56,484	46,284	22.0 %
Net Taxable Sales							
Total Revenue							
NORTH HOVER	2.2%	2,995,014	3,018,324	(0.8) %	2,995,014	3,018,324	(0.8) %
	2.0%	98,174	98,348	(0.2) %	98,174	98,348	(0.2) %
Net Taxable Sales							
Total Revenue							
FRANCIS	0.5%	676,215	599,850	12.7 %	676,215	599,850	12.7 %
	0.4%	21,801	19,488	11.9 %	21,801	19,488	11.9 %
Net Taxable Sales							
Total Revenue							
ALL OTHERS	2.1%	2,827,493	2,661,856	6.2 %	2,827,493	2,661,856	6.2 %
	2.6%	127,352	183,559	(30.6) %	127,352	183,559	(30.6) %
Net Taxable Sales							
Total Revenue							
OUT OF TOWN	19.7%	26,259,365	29,158,040	(9.9) %	26,259,365	29,158,040	(9.9) %
	18.3%	903,698	1,005,237	(10.1) %	903,698	1,005,237	(10.1) %
Net Taxable Sales							
Total Revenue							
MISCELLANEOUS	0.5%	636,583	1,477,189	(56.9) %	636,583	1,477,189	(56.9) %
	0.6%	29,479	52,043	(43.4) %	29,479	52,043	(43.4) %
Net Taxable Sales							
Total Revenue							
CITY, BLDR CO	2.2%	2,882,976	2,895,696	(0.4) %	2,882,976	2,895,696	(0.4) %
	8.5%	421,466	360,622	16.9 %	421,466	360,622	16.9 %
Net Taxable Sales							
Total Revenue							
SW BUSINESS	1.6%	2,169,063	1,784,459	21.6 %	2,169,063	1,784,459	21.6 %
	4.0%	197,169	204,049	(3.4) %	197,169	204,049	(3.4) %
Net Taxable Sales							
Total Revenue							
AIRPORT ROAD	0.3%	335,846	363,122	(7.5) %	335,846	363,122	(7.5) %
	0.2%	10,673	13,203	(19.2) %	10,673	13,203	(19.2) %
Net Taxable Sales							
Total Revenue							
PACE	4.0%	5,317,289	5,171,650	2.8 %	5,317,289	5,171,650	2.8 %
	3.5%	173,866	169,264	2.7 %	173,866	169,264	2.7 %
Net Taxable Sales							
Total Revenue							
HARVEST JUNCTION	7.2%	9,545,740	5,389,128	77.1 %	9,545,740	5,389,128	77.1 %
	6.3%	312,585	178,874	74.8 %	312,585	178,874	74.8 %
Net Taxable Sales							
Total Revenue							
TOTALS	100.0%	133,475,010	131,327,915	1.6 %	133,475,010	131,327,915	1.6 %
	100.0%	4,930,724	4,883,378	1.0 %	4,930,724	4,883,378	1.0 %
Net Taxable Sales							
Total Revenue							

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, BLDG 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.