
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

November 2023

SUMMARY

Title		Data
Total Taxes This Month	\$	9,259,684
Compared to Last Year	\$	7,465,381
Percentage Change:		24.0%

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SALES AND USE TAX SUMMARY
CITY OF LONGMONT

November 2023

Overview

Month of November: Total Sales and Use Tax for the month of November increased overall by 24.0% compared to last year. Current Sales Tax collection increased by 11.5% and current Use Tax collection increased 40.7%.

Year to Date: Total Sales and Use Tax through November increased by 4.7% for 2023. The sales Tax component increased by 7.5% and the Use Tax component decreased by 8.6%.

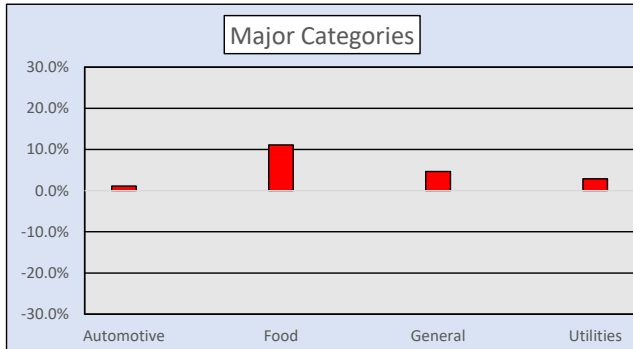
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons inclusive of delinquent payments. While both measurements are useful, it is important to understand that the Total % Change 2022-2023 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 10 show changes from 2022 to 2023 for sales and use tax that is paid on a current basis from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

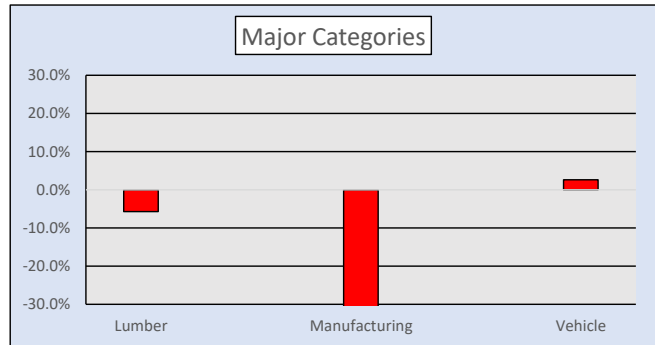
Sales Tax Activity

The Automotive, Food, General, and Utilities categories all showed increases of 1.1%, 11.1%, 4.7%, and 2.9%, respectively, when compared to 2022 year to date.



Use Tax Activity

The Lumber and Manufacturing categories decreased 5.7% and 50.3%, respectively. However, the Vehicle category showed an increase of 2.6% when compared to 2022 year to date.

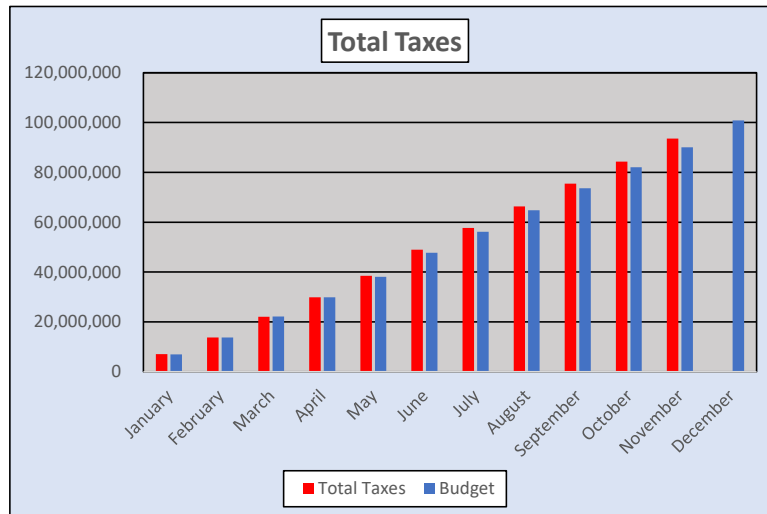


Sales & Use Tax - Budget To Actual

November

2023

Month	Sale & Use 2023 Budget	Cumulative Sales & Use 2023 Budget	Cumulative % of 2023 Budget	Sales Tax 2023 Actual	Use Tax 2023 Actual	Total 2023 Actual
January	\$ 6,937,887.35	\$ 6,937,887.35	6.9%	\$ 6,071,380.36	\$ 950,730.89	\$ 7,022,111.25
February	\$ 6,792,775.38	\$ 13,730,662.72	13.6%	\$ 5,898,305.36	\$ 813,787.50	\$ 6,712,092.86
March	\$ 8,451,427.65	\$ 22,182,090.38	22.0%	\$ 7,298,324.07	\$ 1,070,801.88	\$ 8,369,125.95
April	\$ 7,718,546.93	\$ 29,900,637.30	29.6%	\$ 6,632,445.78	\$ 1,151,018.05	\$ 7,783,463.83
May	\$ 8,228,829.39	\$ 38,129,466.70	37.8%	\$ 7,245,340.57	\$ 1,414,185.07	\$ 8,659,525.64
June	\$ 9,569,188.60	\$ 47,698,655.30	47.3%	\$ 8,309,588.98	\$ 2,105,395.61	\$ 10,414,984.59
July	\$ 8,472,270.91	\$ 56,170,926.21	55.7%	\$ 7,590,602.98	\$ 1,198,006.21	\$ 8,788,609.19
August	\$ 8,639,349.04	\$ 64,810,275.25	64.3%	\$ 7,285,503.85	\$ 1,332,045.33	\$ 8,617,549.18
September	\$ 8,875,675.24	\$ 73,685,950.49	73.1%	\$ 7,974,638.09	\$ 1,166,040.13	\$ 9,140,678.22
October	\$ 8,332,609.06	\$ 82,018,559.55	81.3%	\$ 7,386,061.99	\$ 1,411,110.09	\$ 8,797,172.08
November	\$ 8,071,407.11	\$ 90,089,966.66	89.3%	\$ 7,879,084.24	\$ 1,380,600.36	\$ 9,259,684.60
December	\$ 10,769,694.34	\$ 100,859,661.00	100%			
Total	\$ 100,859,661.00			\$ 79,571,276.27	\$ 13,993,721.12	\$ 93,564,997.39



Revenue Growth Per Fund / Current Year to Previous Year

November 2023

Fund	2022 YTD Sales Tax	2022 YTD Use Tax	2022 YTD Total	2023 YTD Sales Tax	2023 YTD Use Tax	2023 YTD Total	ST % ▲	UT % ▲	Total % ▲	% ▲ needed to reach Budget
General Fund	\$ 35,411,001	\$ 7,374,402	\$ 42,785,402	\$ 38,080,996	\$ 6,739,183	\$ 44,820,179	7.5%	-8.6%	4.76%	1.77%
PIF Fund	\$ 6,249,002	\$ 1,301,346	\$ 7,550,348	\$ 6,720,184	\$ 1,189,264	\$ 7,909,448	7.5%	-8.6%	4.76%	1.77%
Streets Fund	\$ 15,727,823	\$ 3,253,411	\$ 18,981,234	\$ 16,906,111	\$ 2,973,171	\$ 19,879,282	7.5%	-8.6%	4.73%	1.71%
Open Space	\$ 4,194,064	\$ 867,581	\$ 5,061,645	\$ 4,508,271	\$ 792,845	\$ 5,301,116	7.5%	-8.6%	4.73%	1.71%
Public Safety	\$ 12,162,850	\$ 2,515,999	\$ 14,678,849	\$ 13,074,050	\$ 2,299,257	\$ 15,373,308	7.5%	-8.6%	4.73%	1.71%
LURA	\$ 280,744	\$ -	\$ 280,744	\$ 281,665	\$ -	\$ 281,665	0.3%	N/A	0.3%	-8.77%
All Funds Total	\$ 74,025,483	\$ 15,312,739	\$ 89,338,222	\$ 79,571,276	\$ 13,993,721	\$ 93,564,997	7.5%	-8.6%	4.7%	1.71%

Budget Increase	2.37%	-1.64%	1.71%
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▲ = Change

General Fund The allocation of both the sales tax and the use tax to the General Fund is 85% of the 2% non-earmarked sales and use tax. The result after eleven months is that the General Fund sales and use tax is up by 4.76%. The 2023 budget only relies on a 1.77% increase in sales and use tax revenue.

Public Improvement Fund The allocation of both the sales tax and the use tax to the Public Improvement Fund is 15.0% of the 2% non-earmarked sales and use tax. After eleven months, The PIF sales and use tax revenue increased by 4.76%. The 2023 budget only relies on a 1.77% increase in sales and use tax revenue.

Streets Fund The Street Fund portion of the total 3.53% sales and use tax rate is 0.75%. After eleven months, the Street Fund sales and use tax revenue increased by 4.73%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

Open Space The Open Space Fund portion of the total 3.53% sales and use tax rates is 0.20%. After eleven months, the Open Space Fund sales and use tax revenue increased by 4.73%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After eleven months, Public Safety sales and use tax revenue increased by 4.73%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

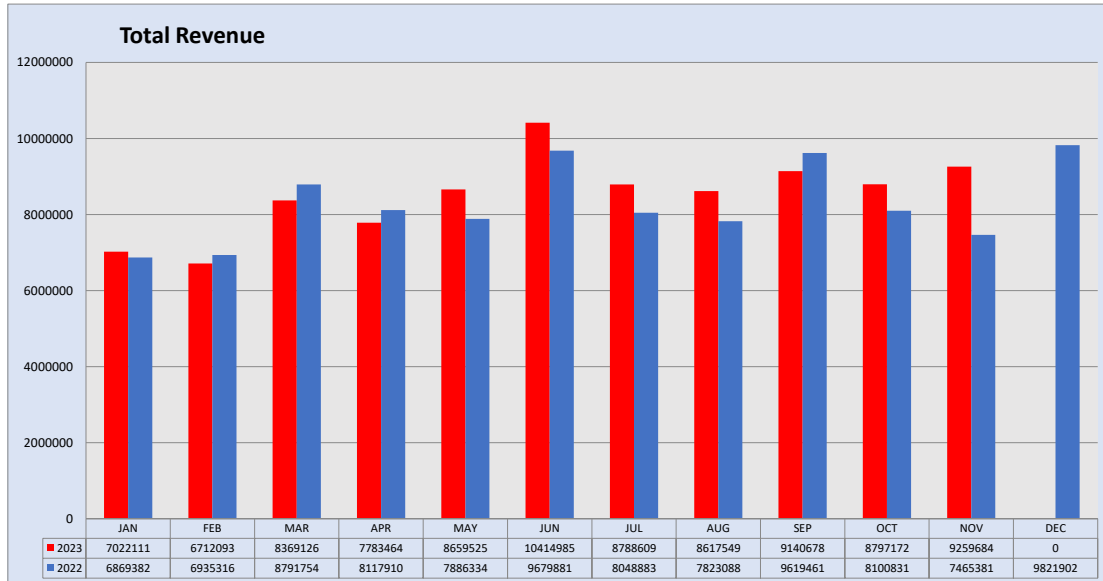
LURA For 2023, an amount of \$275,929 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$441,770 has been generated within the URA district. The URA year begins at November 1st. The base was met in December of 2022. In 2023, .20% of the 2.0 non-earmarked sales tax from the URA district goes to the Village at the Peaks debt service fund to accumulate monies toward repayment of the COP's.

SALES AND USE TAX

November 2023

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	9847	9523	324	9847	9523	324
Net Taxable Sales	\$ 217,793,560	\$ 184,604,522	18.0%	\$ 2,248,342,512	\$ 2,093,567,043	7.4%
Net Sales Tax	\$ 7,179,831	\$ 6,439,804	11.5%	\$ 77,638,466	\$ 72,536,737	7.0%
Delinquent Sales Tax	\$ 495,142	\$ 56,480		\$ 1,345,358	\$ 1,092,563	
Use Tax	\$ 1,334,194	\$ 948,124	40.7%	\$ 13,684,265	\$ 15,010,034	-8.8%
Delinquent Use Tax	\$ 46,406	\$ 3,389		\$ 309,457	\$ 302,705	
Other Revenue*	\$ 204,111	\$ 17,584		\$ 587,450	\$ 396,182	
Total Revenue	\$ 9,259,684	\$ 7,465,381	24.0%	\$ 93,564,996	\$ 89,338,221	4.7%



For reader ease, only significant items are displayed as increase / decrease percentages.

includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

SALES AND USE TAX

ACCOUNT GROUPS

<u>1000 Apparel</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	89	94	(5)	89	94	(5)
Net Taxable Sales	\$ 3,801,911	\$ 3,758,760	1.1%	\$ 38,275,806	\$ 38,876,149	-1.5%
Net Sales Tax	\$ 133,536	\$ 132,062	1.1%	\$ 1,296,590	\$ 1,361,578	-4.8%
Delinquent Sales Tax	\$ 110	\$ 56		\$ 48,519	\$ 3,719	
Use Tax	\$ 135	\$ 2,582	-94.8%	\$ 4,193	\$ 5,545	-24.4%
Delinquent Use Tax	\$ -	\$ -		\$ 6,538	\$ 581	
Other Revenue*	\$ 12	\$ 6		\$ 8,151	\$ 2,658	
Total Revenue	\$ 133,793	\$ 134,706	-0.7%	\$ 1,363,991	\$ 1,374,081	-0.7%
% of Total Revenue	1.4%	1.8%	-0.4%	1.5%	1.5%	-0.1%

<u>2000 Automotive</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	382	373	9	382	373	9
Net Taxable Sales	\$ 14,067,356	\$ 14,136,473	-0.5%	\$ 162,466,738	\$ 161,223,189	0.8%
Net Sales Tax	\$ 484,590	\$ 490,728	-1.3%	\$ 5,628,304	\$ 5,567,037	1.1%
Delinquent Sales Tax	\$ 9,310	\$ 5,640		\$ 72,756	\$ 87,031	
Use Tax	\$ 1,232	\$ 1,758	-29.9%	\$ 51,182	\$ 32,363	58.1%
Delinquent Use Tax	\$ -	\$ -		\$ 6,222	\$ 1,500	
Other Revenue	\$ 2,659	\$ 1,879		\$ 23,188	\$ 10,801	
Total Revenue	\$ 497,791	\$ 500,005	-0.4%	\$ 5,781,652	\$ 5,698,732	1.5%
% of Total Revenue	5.4%	6.7%	-1.3%	6.2%	6.4%	-0.2%

<u>3000 Food</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	668	662	6	668	662	6
Net Taxable Sales	\$ 72,052,814	\$ 61,754,328	16.7%	\$ 757,828,719	\$ 682,148,102	11.1%
Net Sales Tax	\$ 2,450,668	\$ 2,182,008	12.3%	\$ 26,411,891	\$ 23,771,704	11.1%
Delinquent Sales Tax	\$ 14,500	\$ 22,014		\$ 172,613	\$ 253,118	
Use Tax	\$ 22,329	\$ 13,750	62.4%	\$ 205,424	\$ 155,219	0.3
Delinquent Use Tax	\$ -	\$ -		\$ 13,287	\$ 25,949	
Other Revenue	\$ -	\$ 2,993		\$ 108,924	\$ 79,210	
Total Revenue	\$ 2,487,497	\$ 2,220,765	12.0%	\$ 26,912,139	\$ 24,285,200	10.8%
% of Total Revenue	26.9%	29.7%	-2.9%	28.8%	27.2%	1.6%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	381	381	0	381	381	0
Net Taxable Sales	\$ 5,512,731	\$ 5,277,298	4.5%	\$ 51,997,091	\$ 56,776,591	-8.4%
Net Sales Tax	\$ 273,885	\$ 181,128	51.2%	\$ 1,865,666	\$ 1,943,990	-4.0%
Delinquent Sales Tax	\$ 3,093	\$ 83		\$ 36,778	\$ 36,603	
Use Tax	\$ 639	\$ 586	9.0%	\$ 11,949	\$ 11,998	-0.4%
Delinquent Use Tax	\$ 3,074	\$ -		\$ 3,074	\$ -	
Other Revenue	\$ -	\$ -		\$ 17,494	\$ 1,973	
Total Revenue	\$ 280,691	\$ 181,797	54.4%	\$ 1,934,961	\$ 1,994,564	-3.0%
% of Total Revenue	3.0%	2.4%	0.6%	2.1%	2.2%	-0.2%
<u>5000 General</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	1629	1374	255	1629	1374	255
Net Taxable Sales	\$ 60,710,765	\$ 51,393,267	18.1%	\$ 551,827,112	\$ 527,612,441	4.6%
Net Sales Tax	\$ 2,126,365	\$ 1,791,019	18.7%	\$ 19,233,417	\$ 18,377,184	4.7%
Delinquent Sales Tax	\$ 12,238	\$ 9,367		\$ 172,820	\$ 209,995	
Use Tax	\$ 6,849	\$ 4,633	47.8%	\$ 79,798	\$ 69,190	15.3%
Delinquent Use Tax	\$ -	\$ 5		\$ 23,291	\$ 18,773	
Other Revenue	\$ 35,182	\$ 1,429		\$ 166,437	\$ 64,534	
Total Revenue	\$ 2,180,634	\$ 1,806,453	20.7%	\$ 19,675,763	\$ 18,739,676	5.0%
% of Total Revenue	23.5%	24.2%	-0.6%	21.0%	21.0%	0.1%
<u>6000 Lodging</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	204	185	19	204	185	19
Net Taxable Sales	\$ 1,461,913	\$ 1,785,616	-18.1%	\$ 28,225,873	\$ 28,139,792	0.3%
Net Sales Tax	\$ 51,296	\$ 57,032	-10.1%	\$ 980,273	\$ 930,229	5.4%
Delinquent Sales Tax	\$ -	\$ 5,594		\$ 7,671	\$ 44,925	
Use Tax	\$ 79	\$ 160	-50.6%	\$ 1,103	\$ 2,663	-58.6%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ -	\$ 1,103		\$ 1,214	\$ 7,749	
Total Revenue	\$ 51,375	\$ 63,889	-19.6%	\$ 990,261	\$ 985,566	0.5%
% of Total Revenue	0.6%	0.9%	-0.3%	1.1%	1.1%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	1047	994	53	1047	994	53
Net Taxable Sales	\$ 14,695,113	\$ 12,211,362	20.3%	\$ 179,095,264	\$ 155,465,203	15.2%
Net Sales Tax	\$ 517,049	\$ 421,316	22.7%	\$ 6,201,911	\$ 5,424,761	14.3%
Delinquent Sales Tax	\$ 355	\$ 8,192		\$ 71,493	\$ 36,236	
Use Tax	\$ 574,752	\$ 136,638	320.6%	\$ 5,401,480	\$ 5,729,903	-5.7%
Delinquent Use Tax	\$ -	\$ 3,071		\$ 7,208	\$ 6,395	
Other Revenue	\$ 249	\$ 411		\$ 12,985	\$ 4,500	
Total Revenue	\$ 1,092,405	\$ 569,628	91.8%	\$ 11,695,077	\$ 11,201,795	4.4%
% of Total Revenue	11.8%	7.6%	4.2%	12.5%	12.5%	0.0%

<u>8000 Professional</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	2045	2096	(51)	2045	2096	(51)
Net Taxable Sales	\$ 3,156,597	\$ 2,902,740	8.7%	\$ 40,952,820	\$ 37,464,202	9.3%
Net Sales Tax	\$ 107,427	\$ 99,376	8.1%	\$ 1,398,821	\$ 1,247,869	12.1%
Delinquent Sales Tax	\$ 2,616	\$ 2,042		\$ 30,522	\$ 48,589	
Use Tax	\$ 5,514	\$ 7,511	-26.6%	\$ 200,705	\$ 161,150	24.5%
Delinquent Use Tax	\$ 498	\$ -		\$ 3,593	\$ 83,415	
Other Revenue	\$ 11,877	\$ 323		\$ 20,763	\$ 51,357	
Total Revenue	\$ 127,932	\$ 109,252	17.1%	\$ 1,654,404	\$ 1,592,380	3.9%
% of Total Revenue	1.4%	1.5%	-0.1%	1.8%	1.8%	0.0%

<u>9000 Public Utility</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	387	383	4	387	383	4
Net Taxable Sales	\$ 24,605,645	\$ 14,750,321	66.8%	\$ 170,001,858	\$ 153,434,052	10.8%
Net Sales Tax	\$ 437,796	\$ 519,141	-15.7%	\$ 5,543,825	\$ 5,387,845	2.9%
Delinquent Sales Tax	\$ 429,679	\$ 272		\$ 443,112	\$ 11,814	
Use Tax	\$ 10,372	\$ 3,353	209.3%	\$ 58,264	\$ 59,140	-1.5%
Delinquent Use Tax	\$ 42,356	\$ -		\$ 42,356	\$ -	
Other Revenue	\$ 150,824	\$ 31		\$ 152,269	\$ 992	
Total Revenue	\$ 1,071,027	\$ 522,797	104.9%	\$ 6,239,826	\$ 5,459,791	14.3%
% of Total Revenue	11.6%	7.0%	4.6%	6.7%	6.1%	0.6%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	2684	2621	63	2684	2621	63
Net Taxable Sales	\$ 15,832,587	\$ 14,868,876	6.5%	\$ 239,082,500	\$ 215,242,964	11.1%
Net Sales Tax	\$ 531,882	\$ 507,266	4.9%	\$ 8,096,399	\$ 7,222,630	12.1%
Delinquent Sales Tax	\$ 22,511	\$ 678		\$ 273,861	\$ 326,472	
Use Tax	\$ 46,370	\$ 22,323	107.7%	\$ 548,848	\$ 231,813	136.8%
Delinquent Use Tax	\$ 353	\$ -		\$ 176,598	\$ 7,044	
Other Revenue	\$ 2,725	\$ 9,229		\$ 70,643	\$ 72,261	
Total Revenue	\$ 603,841	\$ 539,496	11.9%	\$ 9,166,349	\$ 7,860,220	16.6%
% of Total Revenue	6.5%	7.2%	-0.7%	9.8%	8.8%	1.0%

<u>11000 Home Occupations</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	153	160	(7)	153	160	(7)
Net Taxable Sales	\$ 438,631	\$ 475,409	-7.7%	\$ 6,549,859	\$ 6,594,555	-0.7%
Net Sales Tax	\$ 15,088	\$ 16,400	-8.0%	\$ 226,072	\$ 226,126	0.0%
Delinquent Sales Tax	\$ -	\$ -		\$ 514	\$ 1,135	
Use Tax	\$ 1	\$ -	0.0%	\$ 18	\$ 261	-93.1%
Delinquent Use Tax	\$ -	\$ -		\$ 3	\$ -	
Other Revenue	\$ -	\$ -		\$ 203	\$ 983	
Total Revenue	\$ 15,089	\$ 16,400	-8.0%	\$ 226,810	\$ 228,505	-0.7%
% of Total Revenue	0.2%	0.2%	-0.1%	0.2%	0.3%	0.0%

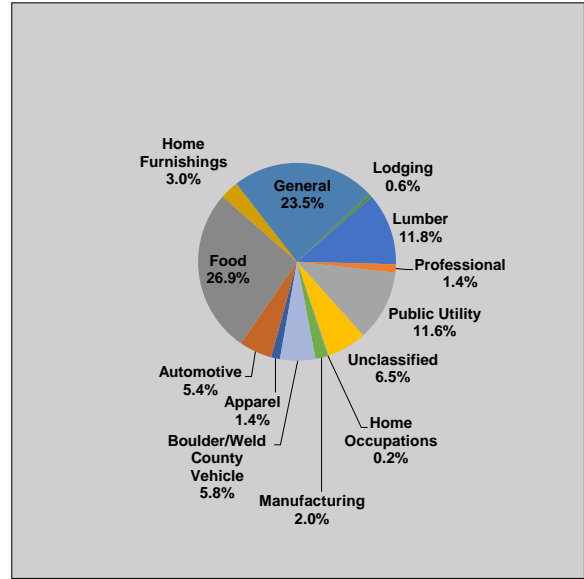
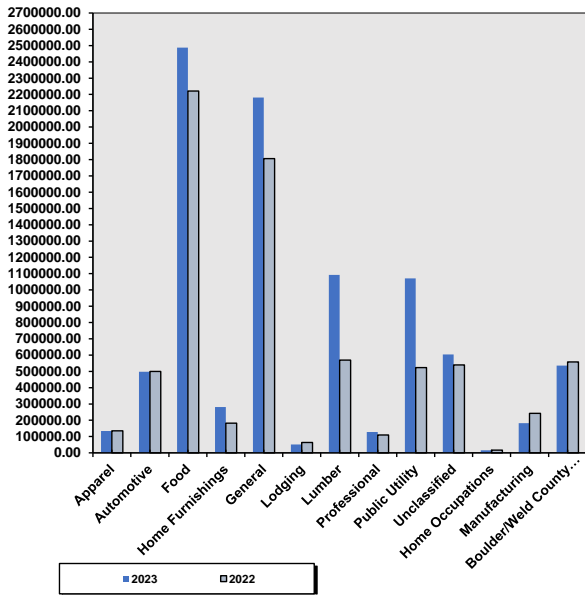
<u>12000 Manufacturing</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Active Accounts	177	199	(22)	177	199	(22)
Net Taxable Sales	\$ 1,457,497	\$ 1,290,072	13.0%	\$ 22,038,872	\$ 30,589,803	-28.0%
Net Sales Tax	\$ 50,249	\$ 42,328	18.7%	\$ 755,297	\$ 1,075,784	-29.8%
Delinquent Sales Tax	\$ 730	\$ 2,542		\$ 14,699	\$ 32,926	
Use Tax	\$ 130,391	\$ 196,743	-33.7%	\$ 1,552,619	\$ 3,123,230	-50.3%
Delinquent Use Tax	\$ 125	\$ 313		\$ 27,287	\$ 159,048	
Other Revenue	\$ 583	\$ 180		\$ 5,179	\$ 99,164	
Total Revenue	\$ 182,078	\$ 242,106	-24.8%	\$ 2,355,081	\$ 4,490,152	-47.6%
% of Total Revenue	2.0%	3.2%	-1.3%	2.5%	5.0%	-2.5%

<u>00000 Boulder/Weld County Vehicle</u>	November-23	November-22	INC/(DEC)	YTD 2023	YTD 2022	INC/(DEC)2
Use Tax	\$ 535,531	\$ 558,087	-4.0%	\$ 5,568,682	\$ 5,427,559	2.6%
% of Total Revenue	5.8%	7.5%	-1.7%	6.0%	6.1%	-0.1%

Net Sales & Use Tax by Industry Type

For The Month of

November 2023



Summary Of Sales & Use Tax Activity By Industry

November

2023

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	November 2023	November 2022	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)2
Apparel			Net Taxable Sales	\$ 3,801,911.00	\$ 3,758,760.00	1.1%	\$ 38,275,806.00	\$ 38,876,149.00	-1.5%
1000	89		Total Revenue	\$ 133,793.00	\$ 134,706.00	-0.7%	\$ 1,363,991.00	\$ 1,374,081.00	-0.7%
Automotive			Net Taxable Sales	\$ 14,067,356.00	\$ 14,136,473.00	-0.5%	\$ 162,466,738.00	\$ 161,223,189.00	0.8%
2000	382		Total Revenue	\$ 497,791.00	\$ 500,005.00	-0.4%	\$ 5,781,652.00	\$ 5,698,732.00	1.5%
Food			Net Taxable Sales	\$ 72,052,814.00	\$ 61,754,328.00	16.7%	\$ 757,828,719.00	\$ 682,148,102.00	11.1%
3000	668		Total Revenue	\$ 2,487,497.00	\$ 2,220,765.00	12.0%	\$ 26,912,139.00	\$ 24,285,200.00	10.8%
Home Furnishings			Net Taxable Sales	\$ 5,512,731.00	\$ 5,277,298.00	4.5%	\$ 51,997,091.00	\$ 56,776,591.00	-8.4%
4000	381		Total Revenue	\$ 280,691.00	\$ 181,797.00	54.4%	\$ 1,934,961.00	\$ 1,994,564.00	-3.0%
General			Net Taxable Sales	\$ 60,710,765.00	\$ 51,393,267.00	18.1%	\$ 551,827,112.00	\$ 527,612,441.00	4.6%
5000	1629		Total Revenue	\$ 2,180,634.00	\$ 1,806,453.00	20.7%	\$ 19,675,763.00	\$ 18,739,676.00	5.0%
Lodging			Net Taxable Sales	\$ 1,461,913.00	\$ 1,785,616.00	-18.1%	\$ 28,225,873.00	\$ 28,139,792.00	0.3%
6000	204		Total Revenue	\$ 51,375.00	\$ 63,889.00	-19.6%	\$ 990,261.00	\$ 985,566.00	0.5%
Lumber			Net Taxable Sales	\$ 14,695,113.00	\$ 12,211,362.00	20.3%	\$ 179,095,264.00	\$ 155,465,203.00	15.2%
7000	1047		Total Revenue	\$ 1,092,405.00	\$ 569,628.00	91.8%	\$ 11,695,077.00	\$ 11,201,795.00	4.4%
Professional			Net Taxable Sales	\$ 3,156,597.00	\$ 2,902,740.00	8.7%	\$ 40,952,820.00	\$ 37,464,202.00	9.3%
8000	2045		Total Revenue	\$ 127,932.00	\$ 109,252.00	17.1%	\$ 1,654,404.00	\$ 1,592,380.00	3.9%
Public Utility			Net Taxable Sales	\$ 24,605,645.00	\$ 14,750,321.00	66.8%	\$ 170,001,858.00	\$ 153,434,052.00	10.8%
9000	387		Total Revenue	\$ 1,071,027.00	\$ 522,797.00	104.9%	\$ 6,239,826.00	\$ 5,459,791.00	14.3%
Unclassified			Net Taxable Sales	\$ 15,832,587.00	\$ 14,868,876.00	6.5%	\$ 239,082,500.00	\$ 215,242,964.00	11.1%
10000	2684		Total Revenue	\$ 603,841.00	\$ 539,496.00	11.9%	\$ 9,166,349.00	\$ 7,860,220.00	16.6%
Home Occupations			Net Taxable Sales	\$ 438,631.00	\$ 475,409.00	-7.7%	\$ 6,549,859.00	\$ 6,594,555.00	-0.7%
11000	153		Total Revenue	\$ 15,089.00	\$ 16,400.00	-8.0%	\$ 226,810.00	\$ 228,505.00	-0.7%
Manufacturing			Net Taxable Sales	\$ 1,457,497.00	\$ 1,290,072.00	13.0%	\$ 22,038,872.00	\$ 30,589,803.00	-28.0%
12000	177		Total Revenue	\$ 182,078.00	\$ 242,106.00	-24.8%	\$ 2,355,081.00	\$ 4,490,152.00	-47.6%
Boulder/Weld County Vehicles			Net Taxable Sales	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
0000	2		Total Revenue	\$ 535,531.00	\$ 558,087.00	-4.0%	\$ 5,568,682.00	\$ 5,427,559.00	2.6%
GRAND TOTALS	9848		Net Taxable Sales	\$ 217,793,560.00	\$ 184,604,522.00	18.0%	\$ 2,248,342,512.00	\$ 2,093,567,043.00	7.4%
			Total Revenue	\$ 9,259,684.00	\$ 7,465,381.00	24.0%	\$ 93,564,996.00	\$ 89,338,221.00	4.7%

Industries

Account	Group	Industry Descriptions
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 Shop, 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, Specialty shops, and Marijuana outlets.
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
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

November

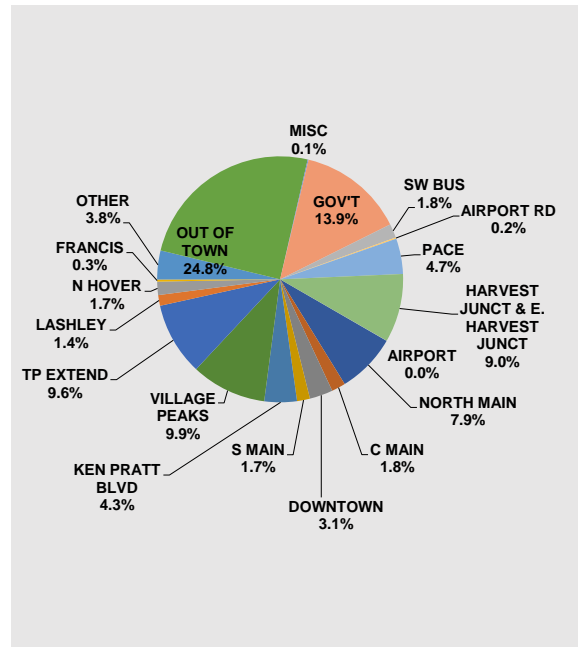
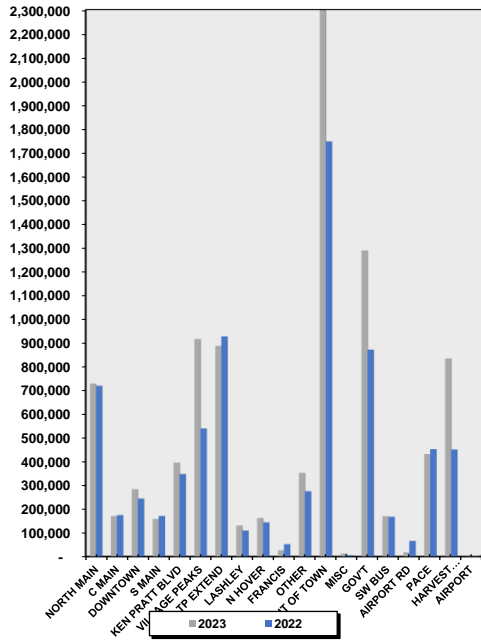
2023

LOCATION	NTS / Total Rev.	% Of Total	November-23	November-22	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)2
North Main	Net Taxable Sales	9.4%	\$ 20,551,645.00	\$ 20,871,290	-1.5%	\$ 230,510,077	\$ 226,356,193	1.8%
	Total Revenue	7.9%	\$ 728,828.00	\$ 720,155	1.2%	\$ 8,202,538	\$ 8,013,034	2.4%
Central Main	Net Taxable Sales	2.0%	\$ 4,365,506.00	\$ 4,446,962	-1.8%	\$ 51,827,979	\$ 52,187,528	-0.7%
	Total Revenue	1.8%	\$ 169,818.00	\$ 174,278	-2.6%	\$ 1,860,066	\$ 1,847,633	0.7%
Downtown	Net Taxable Sales	3.7%	\$ 8,138,930.00	\$ 6,825,352	19.2%	\$ 98,237,458	\$ 81,691,304	20.3%
	Total Revenue	3.1%	\$ 283,343.00	\$ 244,130	16.1%	\$ 3,488,556	\$ 2,910,711	19.9%
South Main	Net Taxable Sales	2.0%	\$ 4,410,431.00	\$ 4,833,530	-8.8%	\$ 53,375,421	\$ 52,547,858	1.6%
	Total Revenue	1.7%	\$ 157,626.00	\$ 170,761	-7.7%	\$ 1,896,545	\$ 1,877,110	1.0%
Ken Pratt Boulevard	Net Taxable Sales	5.2%	\$ 11,258,903.00	\$ 10,037,680	12.2%	\$ 126,026,318	\$ 121,492,768	3.7%
	Total Revenue	4.3%	\$ 395,575.00	\$ 347,873	13.7%	\$ 4,457,273	\$ 4,302,207	3.6%
Village At The Peaks	Net Taxable Sales	10.1%	\$ 21,905,644.00	\$ 15,174,244	44.4%	\$ 162,932,667	\$ 155,618,248	4.7%
	Total Revenue	9.9%	\$ 916,030.00	\$ 539,881	69.7%	\$ 5,997,482	\$ 5,576,404	7.6%
Twin Peaks Square Ext.	Net Taxable Sales	11.5%	\$ 25,098,127.00	\$ 26,544,394	-5.4%	\$ 288,000,384	\$ 296,882,075	-3.0%
	Total Revenue	9.6%	\$ 887,345.00	\$ 927,548	-4.3%	\$ 10,226,742	\$ 10,570,813	-3.3%
Lashley	Net Taxable Sales	1.7%	\$ 3,648,853.00	\$ 3,048,691	19.7%	\$ 40,436,556	\$ 41,381,746	-2.3%
	Total Revenue	1.4%	\$ 130,059.00	\$ 108,737	19.6%	\$ 1,446,967	\$ 1,477,458	-2.1%
North Hover	Net Taxable Sales	2.0%	\$ 4,464,546.00	\$ 4,057,498	10.0%	\$ 46,482,563	\$ 45,327,789	2.5%
	Total Revenue	1.7%	\$ 161,895.00	\$ 143,399	12.9%	\$ 1,654,275	\$ 1,606,362	3.0%
Francis	Net Taxable Sales	0.7%	\$ 1,632,294.00	\$ 841,996	93.9%	\$ 9,570,038	\$ 10,493,653	-8.8%
	Total Revenue	0.3%	\$ 25,427.00	\$ 51,799	-50.9%	\$ 349,230	\$ 396,307	-11.9%
All Others	Net Taxable Sales	3.0%	\$ 6,439,249.00	\$ 6,300,834	2.2%	\$ 85,634,829	\$ 86,692,013	-1.2%
	Total Revenue	3.8%	\$ 352,156.00	\$ 274,953	28.1%	\$ 3,750,192	\$ 3,926,682	-4.5%
Out of Town	Net Taxable Sales	28.5%	\$ 62,066,587.00	\$ 49,145,394	26.3%	\$ 600,894,411	\$ 542,838,239	10.7%
	Total Revenue	24.8%	\$ 2,298,225.00	\$ 1,746,589	31.6%	\$ 21,611,949	\$ 19,433,358	11.2%
Miscellaneous	Net Taxable Sales	0.1%	\$ 308,014.00	\$ 150,872	104.2%	\$ 6,083,233	\$ 1,922,658	216.4%
	Total Revenue	0.1%	\$ 11,648.00	\$ 5,327	118.7%	\$ 221,168	\$ 68,307	223.8%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.4%	\$ 5,130,486.00	\$ 5,124,344	0.1%	\$ 69,016,922	\$ 65,221,709	5.8%
	Total Revenue	13.9%	\$ 1,288,217.00	\$ 871,809	47.8%	\$ 13,278,980	\$ 13,328,731	-0.4%
SW Business	Net Taxable Sales	0.9%	\$ 2,033,530.00	\$ 1,980,124	2.7%	\$ 30,559,032	\$ 35,727,309	-14.5%
	Total Revenue	1.8%	\$ 169,416.00	\$ 167,279	1.3%	\$ 2,282,350	\$ 2,552,245	-10.6%
Airport Road	Net Taxable Sales	0.2%	\$ 392,065.00	\$ 459,955	-14.8%	\$ 6,038,377	\$ 5,891,089	2.5%
	Total Revenue	0.2%	\$ 16,206.00	\$ 65,443	-75.2%	\$ 400,005	\$ 976,517	-59.0%
Pace	Net Taxable Sales	5.5%	\$ 11,872,813.00	\$ 12,012,207	-1.2%	\$ 127,622,398	\$ 127,124,544	0.4%
	Total Revenue	4.7%	\$ 431,879.00	\$ 452,487	-4.6%	\$ 4,758,676	\$ 5,367,050	-11.3%
Harvest Junct & E. Harvest Junct	Net Taxable Sales	11.0%	\$ 24,048,655.00	\$ 12,704,388	89.3%	\$ 214,652,353	\$ 143,590,929	49.5%
	Total Revenue	9.0%	\$ 834,532.00	\$ 450,885	85.1%	\$ 7,657,513	\$ 5,078,249	50.8%
Airport	Net Taxable Sales	0.0%	\$ 27,282.00	\$ 44,767	-39.1%	\$ 441,496	\$ 579,391	-23.8%
	Total Revenue	0.0%	\$ 1,459.00	\$ 2,048	-28.8%	\$ 24,489	\$ 29,043	-15.7%
Grand Total	Net Taxable Sales	100%	\$ 217,793,560.00	\$ 184,604,522	18.0%	\$ 2,248,342,512	\$ 2,093,567,043	7.4%
Grand Total	Total Revenue	100%	\$ 9,259,684.00	\$ 7,465,381	24.0%	\$ 93,564,996	\$ 89,338,221	4.7%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

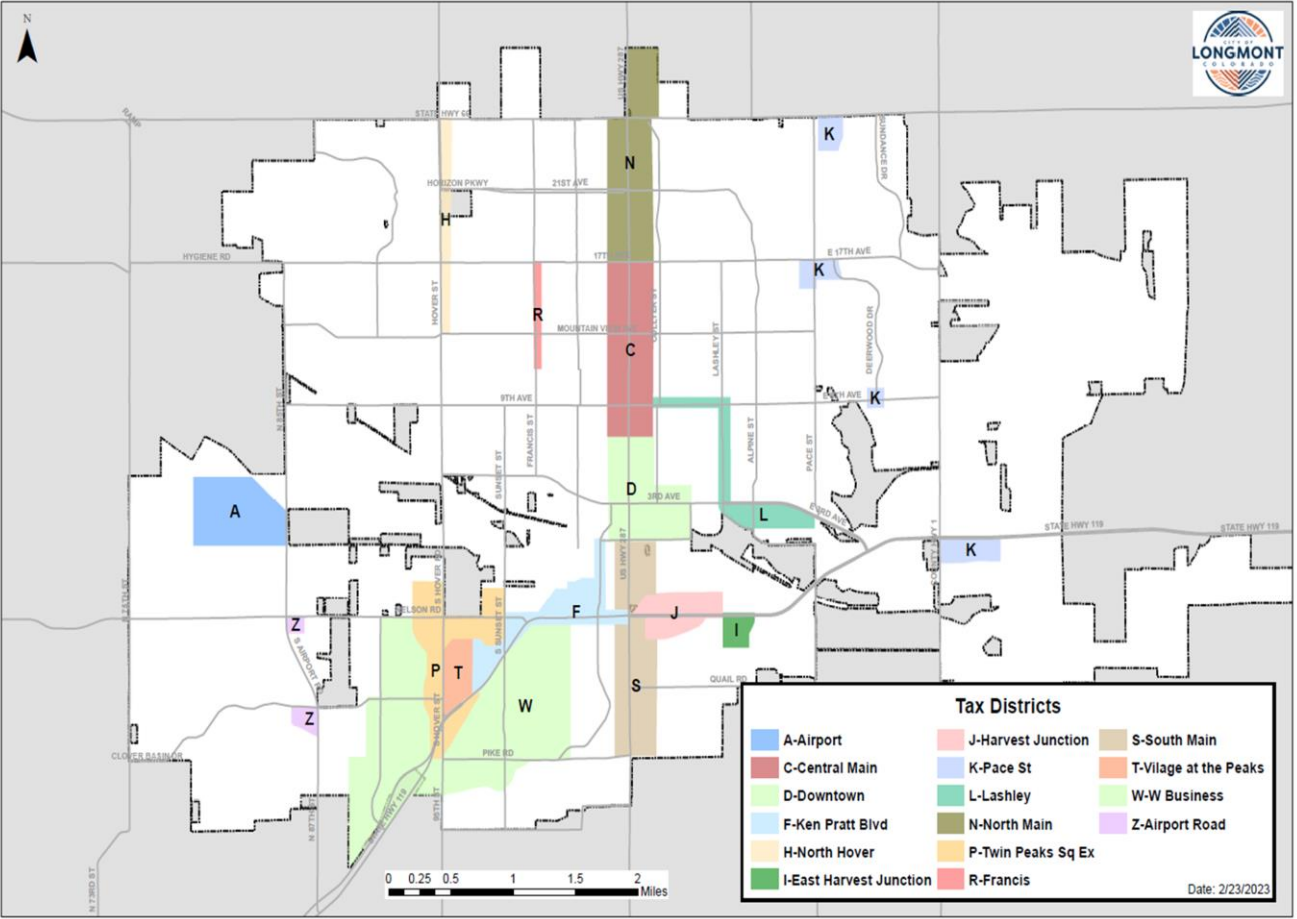
For The Month of

November 2023



Approximate Geographical Area of Designation

Abbreviation	Designation	Description
N	North Main	Business between Terry and Emery from Hwy 66 to 17th Ave.
C	Central Main	Business between Terry and Emery from 17th Ave to Longs Peak Ave.
D	Downtown	Business between Terry and Emery from Longs Peak Ave. to half block South of 1st Ave. and between Emery and Martin from 4th Ave. to one block South of 1st Ave.
S	South Main	Business between Terry and Emery from South of 1st Ave. to Pike Road except business with a Ken Pratt Blvd. address.
F	Ken Pratt Blvd.	Business on Ken Pratt Blvd. from Main Street to Sunset plus Business triangulated by Nelson Rd. to Sunset and Burlington Northern Right of Way, and business on Pratt Parkway from 1st to Ken Pratt Boulevard.
T	Village At The Peaks	Business on the Village At The Peaks Urban Renewal Authority.
P	Twin Peaks Square 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 Urban Renewal Authority.
L	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.
H	North Hover	Business on Hover St between HWY 66 and Mountain View Ave.
R	Francis	Business on Francis St. between 11th Ave. and 17th Ave.
E	All Others	All other licensed business within the City limits of Longmont.
O	Out of Town	All out of town Business licensed to collect Longmont taxes.
A	Airport	Business located at the Vance Brand Municipal Airport.
X	Miscellaneous	Non-licensed and Temporary Business.
V	City, Boulder CO, Weld CO	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
W	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.
Z	Airport Rd	Business generally located on Airport Rd. North of Pike Road, South of Nelson Road.
K	Pace Street	Business generally located on and east of Pace Street and South of Highway 66.
J	Harvest Junction	Business Generally located on Ken Pratt Boulevard East of Main Street and West of Lefthand Creek.
I	East Harvest Junction	Businesses generally located by Costco East of Harvest Junction and Ken Pratt Boulevard.



LODGER TAX

November

2023

Month	2023 Monthly	% Change	2022 Monthly	2023 YTD	% Change	2022 YTD
January	\$ 24,966	3.2%	\$ 24,203	\$ 24,966	3.2%	\$ 24,203
February	\$ 36,434	-3.0%	\$ 37,559	\$ 61,400	-0.6%	\$ 61,763
March	\$ 39,802	10.3%	\$ 36,093	\$ 101,202	3.4%	\$ 97,855
April	\$ 43,441	-4.5%	\$ 45,512	\$ 144,643	0.9%	\$ 143,367
May	\$ 52,598	10.9%	\$ 47,433	\$ 197,241	3.4%	\$ 190,800
June	\$ 78,088	21.7%	\$ 64,144	\$ 275,329	8.0%	\$ 254,944
July	\$ 64,385	8.6%	\$ 59,265	\$ 339,714	8.1%	\$ 314,209
August	\$ 61,983	9.1%	\$ 56,828	\$ 401,697	8.3%	\$ 371,037
September	\$ 56,796	-35.2%	\$ 87,634	\$ 458,493	0.0%	\$ 458,671
October	\$ 45,099	-0.1%	\$ 45,122	\$ 503,591	0.0%	\$ 503,793
November	\$ 29,048	-31.1%	\$ 42,135	\$ 532,639	-2.4%	\$ 545,928
December						
Total	\$ 532,639		\$ 545,928			

SPECIAL MARIJUANA TAX

November

2023

Month	2023 Month	% Change	2022 Month	2023 YTD	% Change	2022 YTD
January	\$ 46,513	-1.1%	\$ 47,054	\$ 46,513	-1.1%	\$ 47,054
February	\$ 43,392	-6.6%	\$ 46,468	\$ 89,905	-3.9%	\$ 93,522
March	\$ 50,707	-0.9%	\$ 51,147	\$ 140,613	-2.8%	\$ 144,669
April	\$ 46,244	-6.9%	\$ 49,694	\$ 186,857	-3.9%	\$ 194,363
May	\$ 46,156	-7.4%	\$ 49,845	\$ 233,013	-4.6%	\$ 244,208
June	\$ 32,779	-29.5%	\$ 46,466	\$ 265,792	-8.6%	\$ 290,675
July	\$ 66,035	38.7%	\$ 47,612	\$ 331,827	-1.9%	\$ 338,286
August	\$ 47,738	28.3%	\$ 37,198	\$ 379,565	1.1%	\$ 375,484
September	\$ 47,398	-0.3%	\$ 47,538	\$ 426,963	0.9%	\$ 423,023
October	\$ 45,945	-9.1%	\$ 50,533	\$ 472,908	-0.1%	\$ 473,555
November	\$ 29,400	-10.5%	\$ 32,848	\$ 502,308	-0.8%	\$ 506,403
December						
Total	\$ 502,308		\$ 506,403			