
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

February 2024

SUMMARY

Title		Data
Total Taxes This Month	\$	7,457,446
Compared to Last Year	\$	6,712,093
Percentage Change:		11.1%

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SALES AND USE TAX SUMMARY
CITY OF LONGMONT

February 2024

Overview

Month of February: Total Sales and Use Tax for the month of February increased overall by 11.1% compared to last year. Current Sales Tax collection increased by 7.5% and current Use Tax collection increased 29.5%.

Year to Date: Total Sales and Use Tax through February increased by 10.1% for 2024. The sales Tax component increased by 9.0% and the Use Tax component increased by 17.6%.

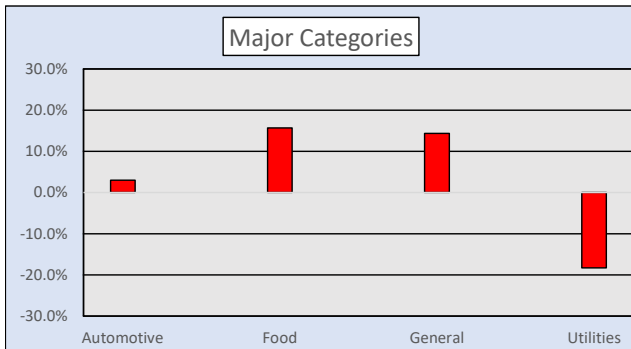
Important note in understanding year-to-year comparative basis within this report:

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 2023-2024 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 2023 to 2024 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.

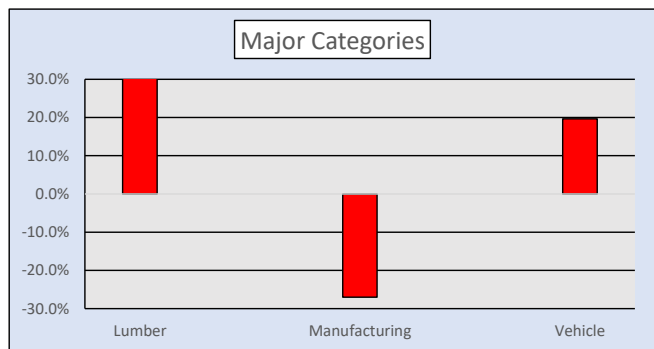
Sales Tax Activity

The Automotive, Food, and General categories showed increases of 3.0%, 15.7%, and 14.3%, respectively. However, the Utilities category showed a decrease of 18.3% when compared to 2023 year to date.



Use Tax Activity

The Lumber and Vehicles categories showed increases of 33.2% and 19.6%, respectively. However, the Manufacturing category showed a decrease of 27.0% when compared to 2023 year to date.

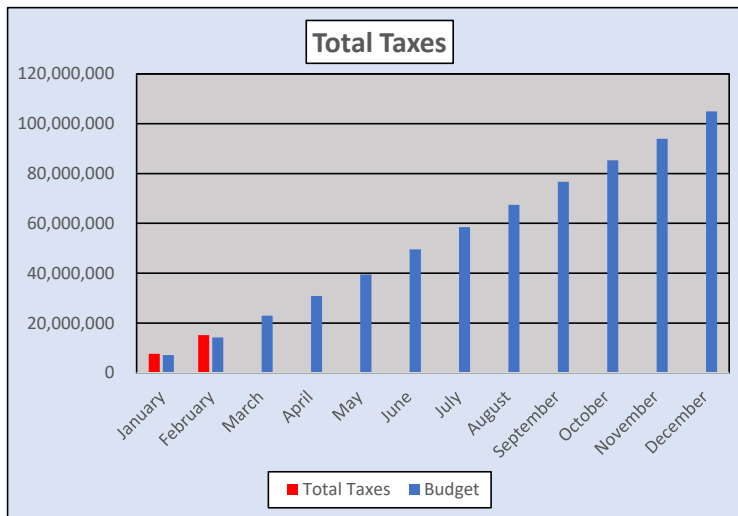


Sales & Use Tax - Budget To Actual

February

2024

Month	Sale & Use 2024 Budget	Cumulative Sales & Use 2024 Budget	Cumulative % of 2024 Budget	Sales Tax 2024 Actual	Use Tax 2024 Actual	Total 2024 Actual
January	\$ 7,155,082	\$ 7,155,082	6.8%	\$ 6,635,533	\$ 1,023,866	\$ 7,659,399
February	\$ 7,044,945	\$ 14,200,027	13.5%	\$ 6,405,819	\$ 1,051,627	\$ 7,457,446
March	\$ 8,757,551	\$ 22,957,578	21.9%			\$ -
April	\$ 7,850,106	\$ 30,807,684	29.4%			\$ -
May	\$ 8,624,046	\$ 39,431,731	37.6%			\$ -
June	\$ 10,146,725	\$ 49,578,455	47.3%			\$ -
July	\$ 8,920,340	\$ 58,498,796	55.8%			\$ -
August	\$ 8,916,916	\$ 67,415,712	64.3%			\$ -
September	\$ 9,228,799	\$ 76,644,510	73.1%			\$ -
October	\$ 8,671,998	\$ 85,316,508	81.3%			\$ -
November	\$ 8,651,458	\$ 93,967,967	89.6%			\$ -
December	\$ 10,940,216	\$ 104,908,183	100%			\$ -
Total	\$ 104,908,183			\$ 13,041,352	\$ 2,075,493	\$ 15,116,845



Revenue Growth Per Fund / Current Year to Previous Year

February 2024

Fund	2023 YTD Sales Tax	2023 YTD Use Tax	2023 YTD Total	2024 YTD Sales Tax2	2024 YTD Use Tax2	2024 YTD Total2	ST % ▲	UT % ▲	Total % ▲	% ▲ needed to reach Budget
General Fund	\$ 5,719,007	\$ 849,767	\$ 6,568,774	\$ 6,258,392	\$ 999,529	\$ 7,257,921	9.4%	17.6%	10.49%	1.81%
PIF Fund	\$ 1,009,239	\$ 149,955	\$ 1,159,194	\$ 1,104,425	\$ 176,388	\$ 1,280,813	9.4%	17.6%	10.49%	1.81%
Streets Fund	\$ 2,543,140	\$ 374,897	\$ 2,918,036	\$ 2,770,831	\$ 440,969	\$ 3,211,800	9.0%	17.6%	10.07%	1.53%
Open Space	\$ 678,166	\$ 99,974	\$ 778,140	\$ 738,884	\$ 117,592	\$ 856,475	9.0%	17.6%	10.07%	1.53%
Public Safety	\$ 1,966,691	\$ 289,926	\$ 2,256,617	\$ 2,142,772	\$ 341,016	\$ 2,483,788	9.0%	17.6%	10.07%	1.53%
LURA	\$ 53,443	\$ -	\$ 53,443	\$ 26,048	\$ -	\$ 26,048	-51.3%	N/A	-51.3%	-49.11%
All Funds Total	\$ 11,969,686	\$ 1,764,518	\$ 13,734,204	\$ 13,041,352	\$ 2,075,493	\$ 15,116,845	9.0%	17.6%	10.1%	1.53%

Budget Increase	2.10%	-1.86%	1.53%
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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 two months is that the General Fund sales and use tax is up by 10.49%. The 2024 budget only relies on a 1.81% 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 two months, The PIF sales and use tax revenue increased by 10.49%. The 2024 budget only relies on a 1.81% 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 two months, the Street Fund sales and use tax revenue increased by 10.07%. The 2024 budget only relies on a 1.53% 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 two months, the Open Space Fund sales and use tax revenue increased by 10.07%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

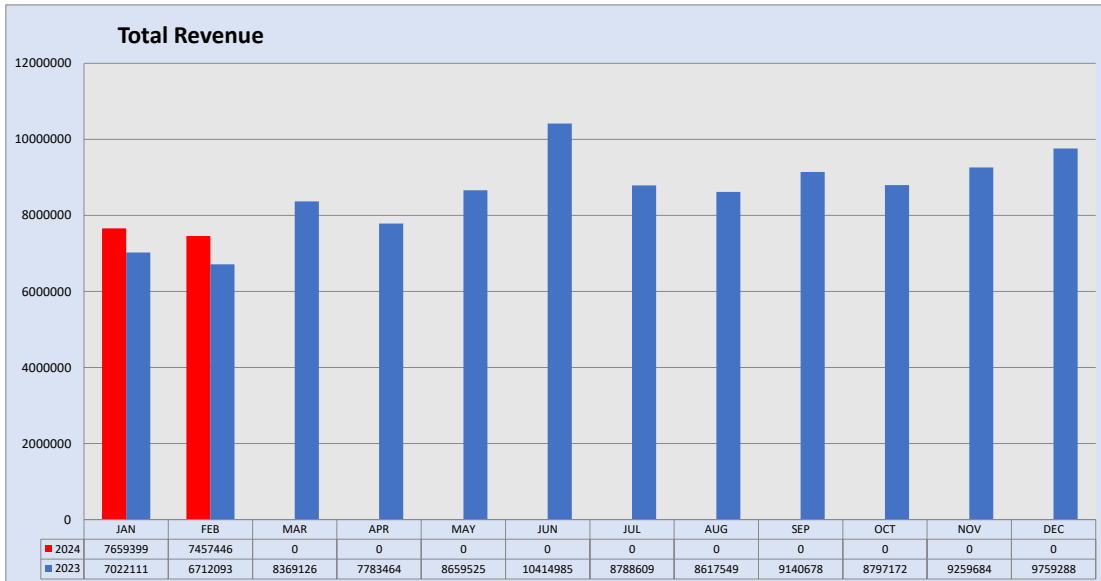
Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After two months, Public Safety sales and use tax revenue increased by 10.07%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

LURA For 2024, an amount of \$160,437 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 2023. In 2024, .10% 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
February 2024

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	10040	9762	278	10040	9762	278
Net Taxable Sales	\$ 179,694,451	\$ 167,262,226	7.4%	\$ 367,689,158	\$ 339,323,085	8.4%
Net Sales Tax	\$ 6,234,579	\$ 5,799,748	7.5%	\$ 12,721,372	\$ 11,793,646	7.9%
Delinquent Sales Tax	\$ 83,402	\$ 80,117		\$ 199,692	\$ 138,878	
Use Tax	\$ 1,051,447	\$ 812,175	29.5%	\$ 1,947,103	\$ 1,745,964	11.5%
Delinquent Use Tax	\$ 180	\$ 1,613		\$ 128,390	\$ 18,555	
Other Revenue*	\$ 87,838	\$ 18,440		\$ 120,288	\$ 37,161	
Total Revenue	\$ 7,457,446	\$ 6,712,093	11.1%	\$ 15,116,845	\$ 13,734,204	10.1%



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>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	89	95	(6)	89	95	(6)
Net Taxable Sales	\$ 2,747,176	\$ 2,504,314	9.7%	\$ 5,458,125	\$ 4,938,778	10.5%
Net Sales Tax	\$ 94,425	\$ 87,816	7.5%	\$ 189,556	\$ 171,704	10.4%
Delinquent Sales Tax	\$ 2,089	\$ 52		\$ 2,202	\$ 1,606	
Use Tax	\$ 67	\$ 115	-41.7%	\$ 360	\$ 653	-44.9%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue*	\$ 229	\$ 13		\$ 232	\$ 170	
Total Revenue	\$ 96,810	\$ 87,996	10.0%	\$ 192,350	\$ 174,133	10.5%
% of Total Revenue	1.3%	1.3%	0.0%	1.3%	1.3%	0.0%

<u>2000 Automotive</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	382	384	(2)	382	384	(2)
Net Taxable Sales	\$ 13,432,921	\$ 13,033,466	3.1%	\$ 27,150,928	\$ 26,380,485	2.9%
Net Sales Tax	\$ 468,909	\$ 438,697	6.9%	\$ 923,929	\$ 897,141	3.0%
Delinquent Sales Tax	\$ 3,189	\$ 18,842		\$ 21,363	\$ 32,961	
Use Tax	\$ 2,251	\$ 2,413	-6.7%	\$ 3,980	\$ 8,275	-51.9%
Delinquent Use Tax	\$ -	\$ 21		\$ -	\$ 6,222	
Other Revenue	\$ -	\$ 2,631		\$ -	\$ 4,426	
Total Revenue	\$ 474,349	\$ 462,604	2.5%	\$ 949,272	\$ 949,025	0.0%
% of Total Revenue	6.4%	6.9%	-0.5%	6.3%	6.9%	-0.6%

<u>3000 Food</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	679	670	9	679	670	9
Net Taxable Sales	\$ 64,782,951	\$ 57,730,916	12.2%	\$ 132,867,381	\$ 114,794,866	15.7%
Net Sales Tax	\$ 2,255,816	\$ 2,012,199	12.1%	\$ 4,641,694	\$ 4,013,067	15.7%
Delinquent Sales Tax	\$ 24,117	\$ 19,166		\$ 34,479	\$ 26,245	
Use Tax	\$ 9,997	\$ 16,347	-38.8%	\$ 18,396	\$ 29,602	(0.4)
Delinquent Use Tax	\$ -	\$ 37		\$ -	\$ 10,134	
Other Revenue	\$ 79,038	\$ 8,997		\$ 80,616	\$ 12,347	
Total Revenue	\$ 2,368,968	\$ 2,056,746	15.2%	\$ 4,775,185	\$ 4,091,395	16.7%
% of Total Revenue	31.8%	30.6%	1.1%	31.6%	29.8%	1.8%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	386	383	3	386	383	3
Net Taxable Sales	\$ 4,092,991	\$ 4,564,117	-10.3%	\$ 8,275,431	\$ 8,667,994	-4.5%
Net Sales Tax	\$ 142,891	\$ 159,261	-10.3%	\$ 283,568	\$ 301,886	-6.1%
Delinquent Sales Tax	\$ 45	\$ 591		\$ 5,830	\$ 1,557	
Use Tax	\$ 365	\$ 1,882	-80.6%	\$ 1,178	\$ 2,553	-53.9%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ -	\$ 405		\$ 485	\$ 875	
Total Revenue	\$ 143,301	\$ 162,139	-11.6%	\$ 291,061	\$ 306,871	-5.2%
% of Total Revenue	1.9%	2.4%	-0.5%	1.9%	2.2%	-0.3%
<u>5000 General</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1747	1501	246	1747	1501	246
Net Taxable Sales	\$ 45,997,816	\$ 41,372,644	11.2%	\$ 95,184,989	\$ 82,965,216	14.7%
Net Sales Tax	\$ 1,605,229	\$ 1,436,545	11.7%	\$ 3,304,222	\$ 2,889,760	14.3%
Delinquent Sales Tax	\$ 14,577	\$ 19,999		\$ 47,955	\$ 31,309	
Use Tax	\$ 3,833	\$ 5,547	-30.9%	\$ 9,499	\$ 11,292	-15.9%
Delinquent Use Tax	\$ 1	\$ 100		\$ 30	\$ 105	
Other Revenue	\$ 7,513	\$ 3,290		\$ 14,589	\$ 8,075	
Total Revenue	\$ 1,631,153	\$ 1,465,481	11.3%	\$ 3,376,295	\$ 2,940,541	14.8%
% of Total Revenue	21.9%	21.8%	0.0%	22.3%	21.4%	0.9%
<u>6000 Lodging</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	198	191	7	198	191	7
Net Taxable Sales	\$ 1,364,151	\$ 1,721,999	-20.8%	\$ 2,932,384	\$ 3,243,704	-9.6%
Net Sales Tax	\$ 47,819	\$ 56,394	-15.2%	\$ 97,950	\$ 107,330	-8.7%
Delinquent Sales Tax	\$ 6	\$ 4,018		\$ 4,897	\$ 6,429	
Use Tax	\$ -	\$ 84	-100.0%	\$ 240	\$ 397	-39.5%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 1	\$ 424		\$ 538	\$ 717	
Total Revenue	\$ 47,826	\$ 60,920	-21.5%	\$ 103,625	\$ 114,873	-9.8%
% of Total Revenue	0.6%	0.9%	-0.3%	0.7%	0.8%	-0.2%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	1047	1021	26	1047	1021	26
Net Taxable Sales	\$ 10,649,880	\$ 9,898,570	7.6%	\$ 22,351,031	\$ 19,698,654	13.5%
Net Sales Tax	\$ 373,738	\$ 347,187	7.6%	\$ 784,596	\$ 691,054	13.5%
Delinquent Sales Tax	\$ -	\$ 736	\$	\$ 890	\$ 1,566	
Use Tax	\$ 384,703	\$ 188,251	104.4%	\$ 605,465	\$ 454,714	33.2%
Delinquent Use Tax	\$ -	\$ 1,128	\$	\$ 16	\$ 1,135	
Other Revenue	\$ 62	\$ 332	\$	\$ 174	\$ 850	
Total Revenue	\$ 758,503	\$ 537,634	41.1%	\$ 1,391,141	\$ 1,149,319	21.0%
% of Total Revenue	10.2%	8.0%	2.2%	9.2%	8.4%	0.8%

<u>8000 Professional</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	2046	2143	(97)	2046	2143	(97)
Net Taxable Sales	\$ 3,394,026	\$ 2,669,036	27.2%	\$ 7,751,161	\$ 5,761,797	34.5%
Net Sales Tax	\$ 116,492	\$ 92,463	26.0%	\$ 239,221	\$ 197,229	21.3%
Delinquent Sales Tax	\$ 2,140	\$ 372	\$	\$ 31,879	\$ 3,363	
Use Tax	\$ 10,619	\$ 16,358	-35.1%	\$ 21,529	\$ 24,392	-11.7%
Delinquent Use Tax	\$ -	\$ 159	\$	\$ 57	\$ 788	
Other Revenue	\$ 244	\$ 537	\$	\$ 5,371	\$ 947	
Total Revenue	\$ 129,495	\$ 109,889	17.8%	\$ 298,057	\$ 226,719	31.5%
% of Total Revenue	1.7%	1.6%	0.1%	2.0%	1.7%	0.3%

<u>9000 Public Utility</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	386	383	3	386	383	3
Net Taxable Sales	\$ 14,567,207	\$ 18,672,071	-22.0%	\$ 31,002,365	\$ 37,985,706	-18.4%
Net Sales Tax	\$ 513,098	\$ 657,544	-22.0%	\$ 1,090,434	\$ 1,334,372	-18.3%
Delinquent Sales Tax	\$ -	\$ 255	\$	\$ 1,670	\$ 4,067	
Use Tax	\$ 5,153	\$ 4,479	15.0%	\$ 9,703	\$ 8,670	11.9%
Delinquent Use Tax	\$ -	\$ -	\$	\$ -	\$ -	
Other Revenue	\$ -	\$ 24	\$	\$ 182	\$ 63	
Total Revenue	\$ 518,251	\$ 662,302	-21.8%	\$ 1,101,989	\$ 1,347,172	-18.2%
% of Total Revenue	6.9%	9.9%	-2.9%	7.3%	9.8%	-2.5%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2748	2638	110	2748	2638	110
Net Taxable Sales	\$ 16,717,028	\$ 13,441,334	24.4%	\$ 31,148,081	\$ 31,004,468	0.5%
Net Sales Tax	\$ 548,491	\$ 460,570	19.1%	\$ 1,044,567	\$ 1,063,288	-1.8%
Delinquent Sales Tax	\$ 37,109	\$ 9,697		\$ 46,068	\$ 22,649	
Use Tax	\$ 20,402	\$ 33,928	-39.9%	\$ 38,561	\$ 72,185	-46.6%
Delinquent Use Tax	\$ 53	\$ -		\$ 125,297	\$ 3	
Other Revenue	\$ 735	\$ 1,510		\$ 17,534	\$ 8,414	
Total Revenue	\$ 606,790	\$ 505,705	20.0%	\$ 1,272,027	\$ 1,166,539	9.0%
% of Total Revenue	8.1%	7.5%	0.6%	8.4%	8.5%	-0.1%

<u>11000 Home Occupations</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	149	157	(8)	149	157	(8)
Net Taxable Sales	\$ 494,490	\$ 409,393	20.8%	\$ 949,196	\$ 948,479	0.1%
Net Sales Tax	\$ 17,091	\$ 14,098	21.2%	\$ 32,794	\$ 32,700	0.3%
Delinquent Sales Tax	\$ -	\$ -		\$ -	\$ 125	
Use Tax	\$ -	\$ 1	-100.0%	\$ 1	\$ 8	-87.5%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ -	\$ 4		\$ -	\$ 4	
Total Revenue	\$ 17,091	\$ 14,103	21.2%	\$ 32,795	\$ 32,837	-0.1%
% of Total Revenue	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%

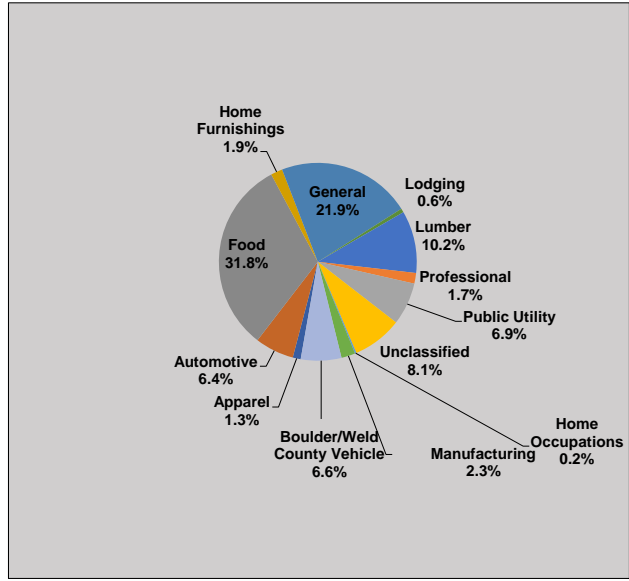
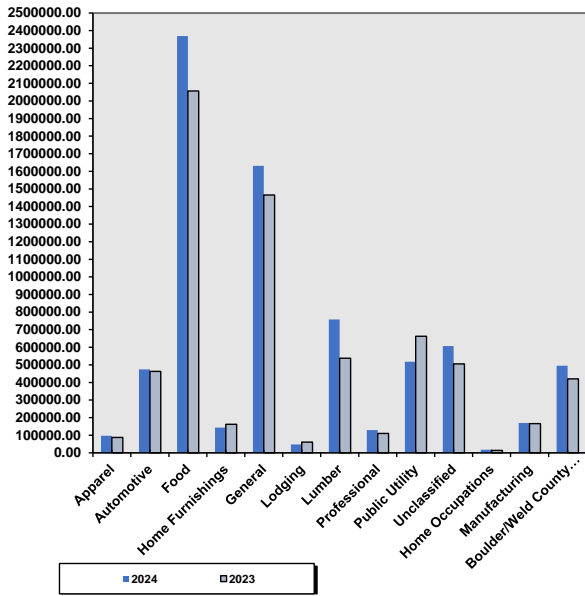
<u>12000 Manufacturing</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	183	196	(13)	183	196	(13)
Net Taxable Sales	\$ 1,453,814	\$ 1,244,366	16.8%	\$ 2,618,086	\$ 2,932,938	-10.7%
Net Sales Tax	\$ 50,580	\$ 36,974	36.8%	\$ 88,841	\$ 94,115	-5.6%
Delinquent Sales Tax	\$ 130	\$ 6,389		\$ 2,459	\$ 7,001	
Use Tax	\$ 119,068	\$ 121,918	-2.3%	\$ 183,790	\$ 251,839	-27.0%
Delinquent Use Tax	\$ 126	\$ 168		\$ 2,990	\$ 168	
Other Revenue	\$ 16	\$ 273		\$ 567	\$ 273	
Total Revenue	\$ 169,920	\$ 165,722	2.5%	\$ 278,647	\$ 353,396	-21.2%
% of Total Revenue	2.3%	2.5%	-0.2%	1.8%	2.6%	-0.7%

<u>00000 Boulder/Weld County Vehicle</u>	February-24	February-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Use Tax	\$ 494,989	\$ 420,852	17.6%	\$ 1,054,401	\$ 881,384	19.6%
% of Total Revenue	6.6%	6.3%	0.4%	7.0%	6.4%	0.6%

Net Sales & Use Tax by Industry Type

For The Month of

February 2024



Summary Of Sales & Use Tax Activity By Industry

February

2024

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	February 2024	February 2023	INCR/(DECR)	YTD 2024	YTD 2023	INCR/ (DECR)
Apparel			Net Taxable Sales	\$ 2,747,176	\$ 2,504,314	9.7%	\$ 5,458,125	\$ 4,938,778	10.5%
1000	89		Total Revenue	\$ 96,810	\$ 87,996	10.0%	\$ 192,350	\$ 174,133	10.5%
Automotive			Net Taxable Sales	\$ 13,432,921	\$ 13,033,466	3.1%	\$ 27,150,928	\$ 26,380,485	2.9%
2000	382		Total Revenue	\$ 474,349	\$ 462,604	2.5%	\$ 949,272	\$ 949,025	0.0%
Food			Net Taxable Sales	\$ 64,782,951	\$ 57,730,916	12.2%	\$ 132,867,381	\$ 114,794,866	15.7%
3000	679		Total Revenue	\$ 2,368,968	\$ 2,056,746	15.2%	\$ 4,775,185	\$ 4,091,395	16.7%
Home Furnishings			Net Taxable Sales	\$ 4,092,991	\$ 4,564,117	-10.3%	\$ 8,275,431	\$ 8,667,994	-4.5%
4000	386		Total Revenue	\$ 143,301	\$ 162,139	-11.6%	\$ 291,061	\$ 306,871	-5.2%
General			Net Taxable Sales	\$ 45,997,816	\$ 41,372,644	11.2%	\$ 95,184,989	\$ 82,965,216	14.7%
5000	1747		Total Revenue	\$ 1,631,153	\$ 1,465,481	11.3%	\$ 3,376,295	\$ 2,940,541	14.8%
Lodging			Net Taxable Sales	\$ 1,364,151	\$ 1,721,999	-20.8%	\$ 2,932,384	\$ 3,243,704	-9.6%
6000	198		Total Revenue	\$ 47,826	\$ 60,920	-21.5%	\$ 103,625	\$ 114,873	-9.8%
Lumber			Net Taxable Sales	\$ 10,649,880	\$ 9,898,570	7.6%	\$ 22,351,031	\$ 19,698,654	13.5%
7000	1047		Total Revenue	\$ 758,503	\$ 537,634	41.1%	\$ 1,391,141	\$ 1,149,319	21.0%
Professional			Net Taxable Sales	\$ 3,394,026	\$ 2,669,036	27.2%	\$ 7,751,161	\$ 5,761,797	34.5%
8000	2046		Total Revenue	\$ 129,495	\$ 109,889	17.8%	\$ 298,057	\$ 226,719	31.5%
Public Utility			Net Taxable Sales	\$ 14,567,207	\$ 18,672,071	-22.0%	\$ 31,002,365	\$ 37,985,706	-18.4%
9000	386		Total Revenue	\$ 518,251	\$ 662,302	-21.8%	\$ 1,101,989	\$ 1,347,172	-18.2%
Unclassified			Net Taxable Sales	\$ 16,717,028	\$ 13,441,334	24.4%	\$ 31,148,081	\$ 31,004,468	0.5%
10000	2748		Total Revenue	\$ 606,790	\$ 505,705	20.0%	\$ 1,272,027	\$ 1,166,539	9.0%
Home Occupations			Net Taxable Sales	\$ 494,490	\$ 409,393	20.8%	\$ 949,196	\$ 948,479	0.1%
11000	149		Total Revenue	\$ 17,091	\$ 14,103	21.2%	\$ 32,795	\$ 32,837	-0.1%
Manufacturing			Net Taxable Sales	\$ 1,453,814	\$ 1,244,366	16.8%	\$ 2,618,086	\$ 2,932,938	-10.7%
12000	183		Total Revenue	\$ 169,920	\$ 165,722	2.5%	\$ 278,647	\$ 353,396	-21.2%
Boulder/Weld County Vehicles			Net Taxable Sales	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
0000	2		Total Revenue	\$ 494,989	\$ 420,852	17.6%	\$ 1,054,401	\$ 881,384	19.6%
GRAND TOTALS	10042		Net Taxable Sales	\$ 179,694,451	\$ 167,262,226	7.4%	\$ 367,689,158	\$ 339,323,085	8.4%
			Total Revenue	\$ 7,457,446	\$ 6,712,093	11.1%	\$ 15,116,845	\$ 13,734,204	10.1%

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

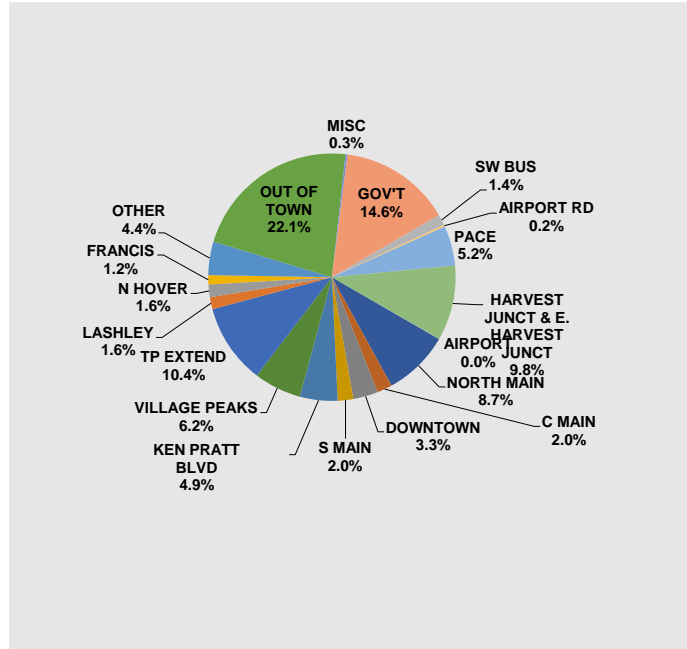
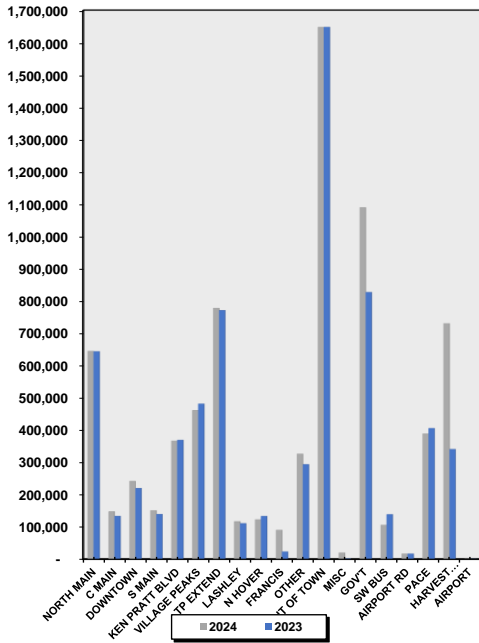
**February
2024**

LOCATION	NTS / Total Rev.	% Of Total	February-24	February-23	INCR/ (DECR)	% Of Total YTD	YTD 2024	YTD 2023	INCR/ (DECR)
North Main	Net Taxable Sales	10.1%	\$ 18,188,544	\$ 18,171,725	0.1%	10.3%	\$ 37,729,346	\$ 36,509,272	3.3%
	Total Revenue	8.7%	\$ 646,048	\$ 645,149	0.1%	0.4%	\$ 1,328,442	\$ 1,298,250	2.3%
Central Main	Net Taxable Sales	2.4%	\$ 4,237,758	\$ 3,763,074	12.6%	2.4%	\$ 8,664,903	\$ 7,802,592	11.1%
	Total Revenue	2.0%	\$ 148,117	\$ 133,836	10.7%	0.1%	\$ 304,548	\$ 282,440	7.8%
Downtown	Net Taxable Sales	3.8%	\$ 6,836,858	\$ 6,292,576	8.6%	3.6%	\$ 13,165,129	\$ 12,602,966	4.5%
	Total Revenue	3.3%	\$ 242,394	\$ 220,591	9.9%	0.1%	\$ 466,457	\$ 444,002	5.1%
South Main	Net Taxable Sales	2.4%	\$ 4,274,530	\$ 3,964,631	7.8%	2.3%	\$ 8,499,773	\$ 7,905,611	7.5%
	Total Revenue	2.0%	\$ 151,170	\$ 139,766	8.2%	0.1%	\$ 300,705	\$ 279,352	7.6%
Ken Pratt Boulevard	Net Taxable Sales	5.8%	\$ 10,403,506	\$ 10,378,617	0.2%	5.9%	\$ 21,754,873	\$ 20,090,912	8.3%
	Total Revenue	4.9%	\$ 367,438	\$ 370,314	-0.8%	0.2%	\$ 770,723	\$ 715,828	7.7%
Village At The Peaks	Net Taxable Sales	7.2%	\$ 12,884,949	\$ 13,440,589	-4.1%	7.1%	\$ 26,048,252	\$ 26,811,924	-2.8%
	Total Revenue	6.2%	\$ 462,621	\$ 482,970	-4.2%	0.3%	\$ 1,074,187	\$ 963,182	11.5%
Twin Peaks Square Ext.	Net Taxable Sales	12.2%	\$ 21,903,525	\$ 21,560,429	1.6%	12.6%	\$ 46,358,169	\$ 43,660,757	6.2%
	Total Revenue	10.4%	\$ 779,233	\$ 772,459	0.9%	0.4%	\$ 1,644,092	\$ 1,568,704	4.8%
Lashley	Net Taxable Sales	1.8%	\$ 3,267,182	\$ 3,105,129	5.2%	1.7%	\$ 6,072,699	\$ 6,695,887	-9.3%
	Total Revenue	1.6%	\$ 116,981	\$ 111,128	5.3%	0.1%	\$ 216,519	\$ 238,662	-9.3%
North Hover	Net Taxable Sales	1.9%	\$ 3,479,649	\$ 3,785,938	-8.1%	2.0%	\$ 7,432,534	\$ 7,596,315	-2.2%
	Total Revenue	1.6%	\$ 122,988	\$ 133,704	-8.0%	0.1%	\$ 262,571	\$ 268,901	-2.4%
Francis	Net Taxable Sales	0.4%	\$ 723,338	\$ 659,913	9.6%	0.4%	\$ 1,495,166	\$ 1,435,590	4.1%
	Total Revenue	1.2%	\$ 90,460	\$ 23,050	292.5%	0.0%	\$ 117,958	\$ 50,257	134.7%
All Others	Net Taxable Sales	3.9%	\$ 7,051,855	\$ 6,585,292	7.1%	4.0%	\$ 14,820,018	\$ 12,097,073	22.5%
	Total Revenue	4.4%	\$ 327,010	\$ 294,649	11.0%	0.2%	\$ 641,999	\$ 529,684	21.2%
Out of Town	Net Taxable Sales	25.8%	\$ 46,434,161	\$ 46,358,811	0.2%	25.9%	\$ 95,205,291	\$ 97,508,171	-2.4%
	Total Revenue	22.1%	\$ 1,648,113	\$ 1,648,356	0.0%	0.9%	\$ 3,381,577	\$ 3,469,885	-2.5%
Miscellaneous	Net Taxable Sales	0.3%	\$ 500,587	\$ 58,759	751.9%	0.1%	\$ 538,211	\$ 141,303	280.9%
	Total Revenue	0.3%	\$ 19,689	\$ 2,139	820.5%	0.0%	\$ 20,997	\$ 5,037	316.9%
City, Boulder Co/ Weld Co	Net Taxable Sales	3.5%	\$ 6,255,246	\$ 6,387,846	-2.1%	3.4%	\$ 12,400,329	\$ 12,453,938	-0.4%
	Total Revenue	14.6%	\$ 1,090,288	\$ 828,448	31.6%	0.6%	\$ 2,080,570	\$ 1,765,544	17.8%
SW Business	Net Taxable Sales	0.9%	\$ 1,670,606	\$ 2,089,376	-20.0%	0.9%	\$ 3,486,940	\$ 4,191,095	-16.8%
	Total Revenue	1.4%	\$ 105,767	\$ 139,160	-24.0%	0.1%	\$ 201,651	\$ 269,936	-25.3%
Airport Road	Net Taxable Sales	0.2%	\$ 356,117	\$ 475,137	-25.0%	0.2%	\$ 670,050	\$ 935,694	-28.4%
	Total Revenue	0.2%	\$ 16,364	\$ 16,597	-1.4%	0.0%	\$ 29,631	\$ 54,061	-45.2%
Pace	Net Taxable Sales	6.0%	\$ 10,751,552	\$ 10,550,398	1.9%	6.1%	\$ 22,541,820	\$ 20,806,674	8.3%
	Total Revenue	5.2%	\$ 389,625	\$ 406,881	-4.2%	0.2%	\$ 817,896	\$ 814,294	0.4%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.4%	\$ 20,447,625	\$ 9,611,459	112.7%	11.1%	\$ 40,758,336	\$ 20,010,703	103.7%
	Total Revenue	9.8%	\$ 731,692	\$ 341,609	114.2%	0.4%	\$ 1,453,752	\$ 712,883	103.9%
Airport	Net Taxable Sales	0.0%	\$ 26,863	\$ 22,527	19.2%	0.0%	\$ 47,319	\$ 66,608	-29.0%
	Total Revenue	0.0%	\$ 1,448	\$ 1,287	12.5%	0.0%	\$ 2,570	\$ 3,302	-22.2%
Grand Total	Net Taxable Sales	100%	\$ 179,694,451	\$ 167,262,226	7.4%		\$ 367,689,158	\$ 339,323,085	8.4%
Grand Total	Total Revenue	100%	\$ 7,457,446	\$ 6,712,093	11.1%		\$ 15,116,845	\$ 13,734,204	10.1%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

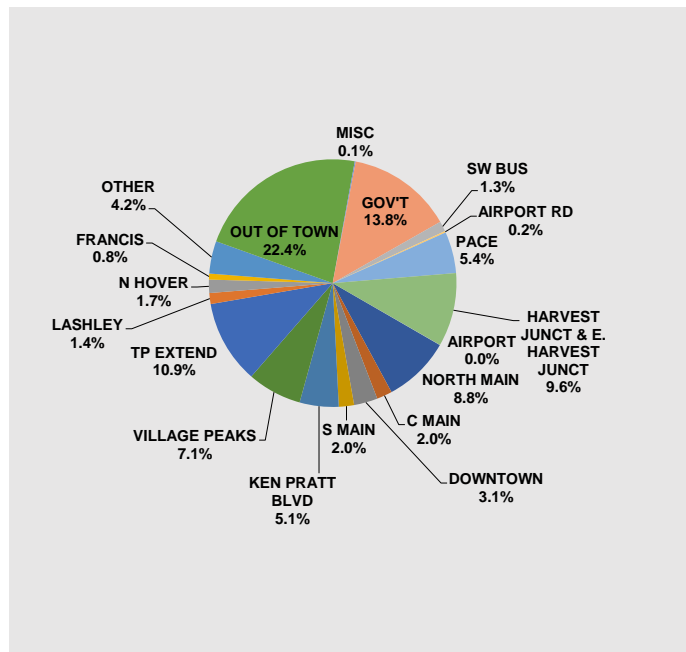
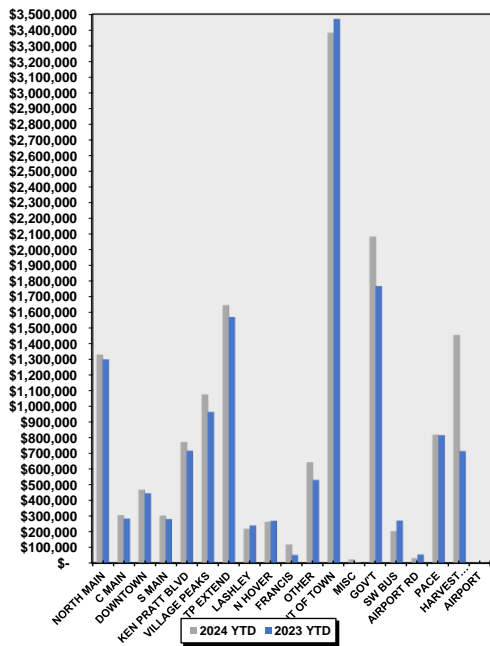
For The Month of

February 2024



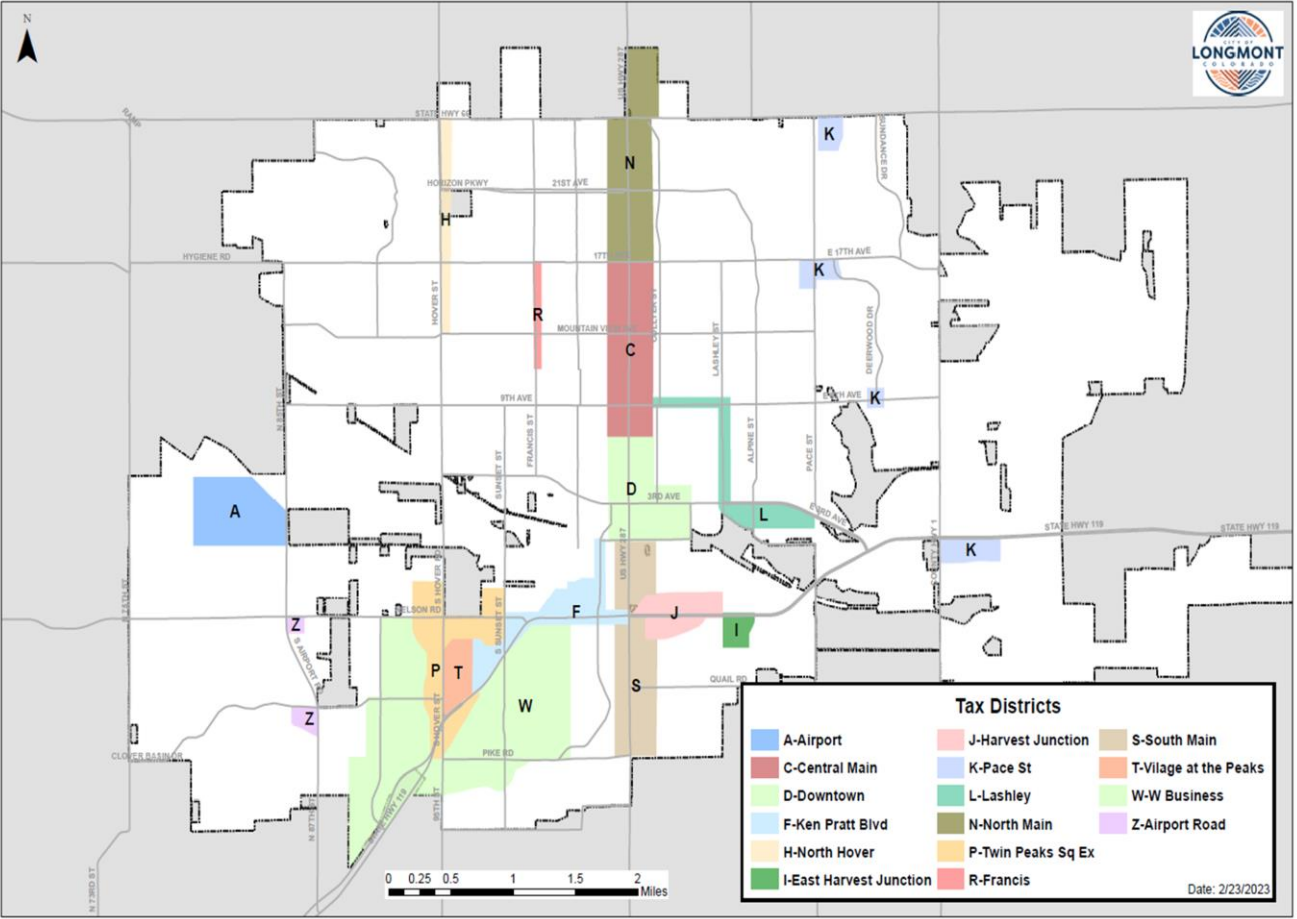
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

YEAR TO DATE (YTD)



Approximate Geographical Area of Designation

Abbreviation	Designation	Description
N	North Main	Business between Terry and Emery from Hwy 66 to 17th Ave, including the Walmart Development.
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

February

2024

Month	2024 Monthly	% Change	2023 Monthly	2024 YTD	% Change	2023 YTD
January	\$ 26,740	7.1%	\$ 24,966	\$ 26,740	7.1%	\$ 24,966
February	\$ 25,962	-28.7%	\$ 36,434	\$ 52,703	-14.2%	\$ 61,400
March	\$ -	0.0%			0.0%	
April	\$ -	0.0%			0.0%	
May	\$ -	0.0%			0.0%	
June	\$ -	0.0%			0.0%	
July	\$ -	0.0%			0.0%	
August	\$ -	0.0%			0.0%	
September	\$ -	0.0%			0.0%	
October	\$ -	0.0%			0.0%	
November	\$ -	0.0%			0.0%	
December	\$ -	0.0%			0.0%	
Total	\$ 52,703		\$ 61,400			

SPECIAL MARIJUANA TAX

February

2024

Month	2024 Month	% Change	2023 Month	2024 YTD	% Change	2023 YTD
January	\$ 47,212	1.5%	\$ 46,513	\$ 47,212	1.5%	\$ 46,513
February	\$ 61,836	42.5%	\$ 43,392	\$ 109,048	21.3%	\$ 89,905
March		0.0%			0.0%	
April		0.0%			0.0%	
May		0.0%			0.0%	
June		0.0%			0.0%	
July		0.0%			0.0%	
August		0.0%			0.0%	
September		0.0%			0.0%	
October		0.0%			0.0%	
November		0.0%			0.0%	
December		0.0%			0.0%	
Total	\$ 109,048		\$ 89,905			