
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

June 2024

SUMMARY

Title		Data
Total Taxes This Month	\$	9,658,915
Compared to Last Year	\$	10,414,985
Percentage Change:		-7.3%

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SALES AND USE TAX SUMMARY

CITY OF LONGMONT

June 2024

Overview

Month of June: Total Sales and Use Tax for the month of June decreased overall by 7.3% compared to last year. Current Sales Tax collection decreased by 0.4% and current Use Tax collection decreased 30.2%.

Year to Date: Total Sales and Use Tax through June increased by 4.6% for 2024. The sales Tax component increased by 5.8% and the Use Tax component decreased by 1.7%.

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.

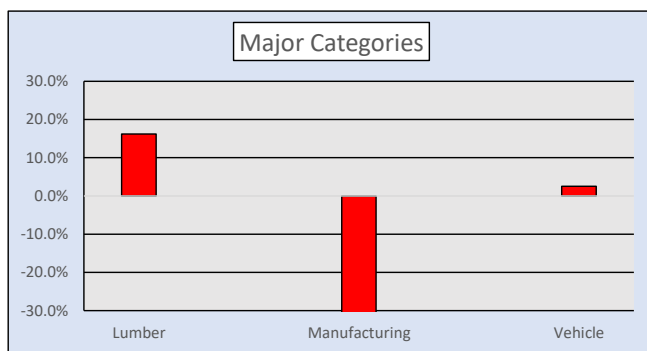
Sales Tax Activity

The Automotive, Food, and General categories showed increases of 1.8%, 8.9%, and 9.5%, respectively. However, the Utilities category showed a decrease of 7.7% when compared to 2023 year to date.



Use Tax Activity

The Lumber and Vehicles categories showed increases of 16.2% and 2.5%, respectively. However, the Manufacturing category showed a decrease of 31.8% when compared to 2023 year to date.

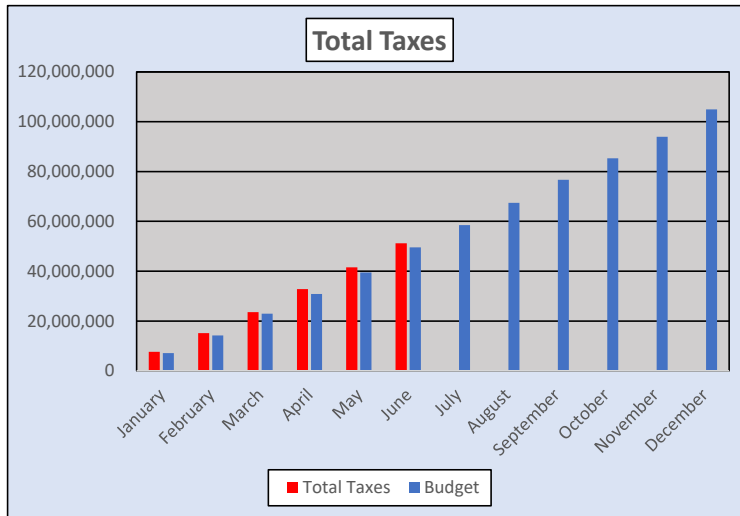


Sales & Use Tax - Budget To Actual

June

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%	\$ 7,481,722	\$ 939,148	\$ 8,420,870
April	\$ 7,850,106	\$ 30,807,684	29.4%	\$ 7,474,499	\$ 1,755,545	\$ 9,230,044
May	\$ 8,624,046	\$ 39,431,731	37.6%	\$ 7,560,567	\$ 1,249,006	\$ 8,809,572
June	\$ 10,146,725	\$ 49,578,455	47.3%	\$ 8,296,152	\$ 1,362,763	\$ 9,658,915
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			\$ 43,854,293	\$ 7,381,955	\$ 51,236,247



Revenue Growth Per Fund / Current Year to Previous Year

June 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	\$ 19,821,789	\$ 3,614,747	\$ 23,436,536	\$ 21,047,461	\$ 3,555,048	\$ 24,602,508	6.2%	-1.7%	4.98%	1.81%
PIF Fund	\$ 3,497,964	\$ 637,893	\$ 4,135,857	\$ 3,714,253	\$ 627,362	\$ 4,341,615	6.2%	-1.7%	4.97%	1.81%
Streets Fund	\$ 8,807,817	\$ 1,594,742	\$ 10,402,559	\$ 9,317,499	\$ 1,568,405	\$ 10,885,905	5.8%	-1.7%	4.65%	1.53%
Open Space	\$ 2,348,739	\$ 425,265	\$ 2,774,004	\$ 2,484,656	\$ 418,240	\$ 2,902,896	5.8%	-1.7%	4.65%	1.53%
Public Safety	\$ 6,811,378	\$ 1,233,273	\$ 8,044,651	\$ 7,205,541	\$ 1,212,899	\$ 8,418,440	5.8%	-1.7%	4.65%	1.53%
LURA	\$ 167,697	\$ -	\$ 167,697	\$ 84,883	\$ -	\$ 84,883	-49.4%	N/A	-49.4%	-49.11%
All Funds Total	\$ 41,455,385	\$ 7,505,919	\$ 48,961,304	\$ 43,854,293	\$ 7,381,955	\$ 51,236,247	5.8%	-1.7%	4.6%	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 six months is that the General Fund sales and use tax is up by 4.98%. 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 six months, The PIF sales and use tax revenue increased by 4.97%. 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 six months, the Street Fund sales and use tax revenue increased by 4.65%. 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 six months, the Open Space Fund sales and use tax revenue increased by 4.65%. 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 six months, Public Safety sales and use tax revenue increased by 4.65%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

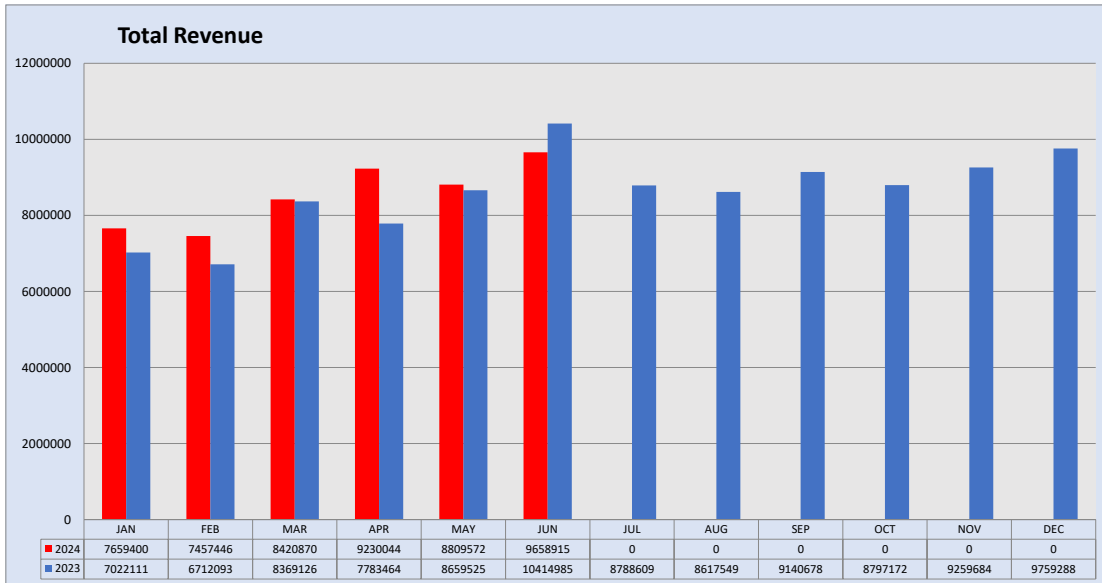
LURA For 2024, an amount of \$160,437 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount 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

June 2024

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	10485	10016	469	10485	10016	469
Net Taxable Sales	\$236,791,961	\$236,639,810	0.1%	\$1,243,744,865	\$1,177,610,704	5.6%
Net Sales Tax	\$8,132,376	\$8,162,158	-0.4%	\$42,721,782	\$40,837,949	4.6%
Delinquent Sales Tax	\$126,320	\$122,109		\$831,175	\$487,681	
Use Tax	\$1,351,929	\$1,937,816	-30.2%	\$7,233,082	\$7,265,718	-0.4%
Delinquent Use Tax	\$10,834	\$167,580		\$148,873	\$240,203	
Other Revenue*	\$37,456	\$25,322		\$301,335	\$129,753	
Total Revenue	\$9,658,915	\$10,414,985	-7.3%	\$51,236,247	\$48,961,304	4.6%



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>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	87	94	(7)	87	94	(7)
Net Taxable Sales	\$4,126,150	\$4,920,171	-16.1%	\$20,206,836	\$19,777,555	2.2%
Net Sales Tax	\$144,001	\$144,311	-0.2%	\$705,065	\$648,457	8.7%
Delinquent Sales Tax	\$1,086	\$28,801		\$5,333	\$46,438	
Use Tax	\$48	\$469	-89.8%	\$782	\$2,415	-67.6%
Delinquent Use Tax	\$0	\$2,198		\$0	\$6,520	
Other Revenue*	\$75	\$3,318		\$1,108	\$7,753	
Total Revenue	\$145,210	\$179,097	-18.9%	\$712,288	\$711,583	0.1%
% of Total Revenue	1.5%	1.7%	-0.2%	1.4%	1.5%	-0.1%

<u>2000 Automotive</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	380	392	(12)	380	392	(12)
Net Taxable Sales	\$15,254,283	\$15,045,642	1.4%	\$87,867,402	\$86,716,905	1.3%
Net Sales Tax	\$533,484	\$517,239	3.1%	\$3,049,775	\$2,996,604	1.8%
Delinquent Sales Tax	\$1,806	\$3,129		\$32,046	\$44,502	
Use Tax	\$2,321	\$5,163	-55.0%	\$16,151	\$26,867	-39.9%
Delinquent Use Tax	\$0	\$0		\$0	\$6,222	
Other Revenue	\$1,380	\$0		\$7,106	\$10,617	
Total Revenue	\$538,991	\$525,531	2.6%	\$3,105,078	\$3,084,812	0.7%
% of Total Revenue	5.6%	5.0%	0.5%	6.1%	6.3%	-0.2%

<u>3000 Food</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	697	695	2	697	695	2
Net Taxable Sales	\$74,482,069	\$72,624,365	2.6%	\$425,229,936	\$390,671,892	8.8%
Net Sales Tax	\$2,599,982	\$2,534,746	2.6%	\$14,850,779	\$13,634,239	8.9%
Delinquent Sales Tax	\$21,245	\$11,948		\$105,012	\$96,924	
Use Tax	\$12,023	\$12,522	-4.0%	\$91,891	\$116,309	-21.0%
Delinquent Use Tax	\$20	\$0		\$143	\$10,950	
Other Revenue	\$8,229	\$7,004		\$103,285	\$37,868	
Total Revenue	\$2,641,499	\$2,566,220	2.9%	\$15,151,110	\$13,896,290	9.0%
% of Total Revenue	27.3%	24.6%	2.7%	29.6%	28.4%	1.2%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	386	387	(1)	386	387	(1)
Net Taxable Sales	\$4,851,010	\$6,140,560	-21.0%	\$26,121,867	\$27,935,528	-6.5%
Net Sales Tax	\$166,691	\$190,866	-12.7%	\$888,641	\$949,100	-6.4%
Delinquent Sales Tax	\$3,053	\$24,233		\$25,489	\$26,739	
Use Tax	\$872	\$1,293	-32.6%	\$4,867	\$7,572	-35.7%
Delinquent Use Tax	\$10	\$0		\$10	\$0	
Other Revenue	\$99	\$2,343		\$2,389	\$6,828	
Total Revenue	\$170,725	\$218,735	-21.9%	\$921,396	\$990,239	-7.0%
% of Total Revenue	1.8%	2.1%	-0.3%	1.8%	2.0%	-0.2%
<u>5000 General</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1939	1600	339	1939	1600	339
Net Taxable Sales	\$57,683,132	\$57,140,383	0.9%	\$317,299,583	\$288,397,580	10.0%
Net Sales Tax	\$1,978,931	\$1,986,459	-0.4%	\$10,972,476	\$10,018,019	9.5%
Delinquent Sales Tax	\$4,241	\$8,411		\$147,874	\$111,793	
Use Tax	\$7,440	\$12,011	-38.1%	\$43,923	\$38,161	15.1%
Delinquent Use Tax	\$3	\$0		\$525	\$11,729	
Other Revenue	\$6,157	\$0		\$83,550	\$22,718	
Total Revenue	\$1,996,772	\$2,006,881	-0.5%	\$11,248,348	\$10,202,420	10.3%
% of Total Revenue	20.7%	19.3%	1.4%	22.0%	20.8%	1.1%
<u>6000 Lodging</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	211	192	19	211	192	19
Net Taxable Sales	\$3,376,863	\$3,907,157	-13.6%	\$12,799,510	\$14,195,238	-9.8%
Net Sales Tax	\$118,039	\$136,811	-13.7%	\$431,447	\$491,191	-12.2%
Delinquent Sales Tax	\$565	\$0		\$16,571	\$6,785	
Use Tax	\$0	\$5	-100.0%	\$254	\$521	-51.2%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$113	\$0		\$1,920	\$1,082	
Total Revenue	\$118,717	\$136,816	-13.2%	\$450,192	\$499,579	-9.9%
% of Total Revenue	1.2%	1.3%	-0.1%	0.9%	1.0%	-0.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	1056	1043	13	1056	1043	13
Net Taxable Sales	\$22,595,537	\$21,430,141	5.4%	\$100,906,486	\$88,142,507	14.5%
Net Sales Tax	\$738,635	\$722,730	2.2%	\$3,277,634	\$3,039,117	7.8%
Delinquent Sales Tax	\$55,902	\$30,845		\$272,282	\$40,228	
Use Tax	\$644,803	\$990,243	-34.9%	\$3,171,885	\$2,729,658	16.2%
Delinquent Use Tax	\$6,662	\$0		\$7,015	\$4,496	
Other Revenue	\$15,126	\$4,987		\$42,230	\$7,302	
Total Revenue	\$1,461,128	\$1,748,805	-16.4%	\$6,771,046	\$5,820,801	16.3%
% of Total Revenue	15.1%	16.8%	-1.7%	13.2%	11.9%	1.3%

<u>8000 Professional</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	2095	2198	(103)	2095	2198	(103)
Net Taxable Sales	\$6,703,227	\$4,414,363	51.9%	\$27,073,956	\$20,204,021	34.0%
Net Sales Tax	\$231,105	\$152,574	51.5%	\$882,456	\$693,129	27.3%
Delinquent Sales Tax	\$1,429	\$1,055		\$58,630	\$11,204	
Use Tax	\$14,849	\$14,441	2.8%	\$94,103	\$74,573	26.2%
Delinquent Use Tax	\$0	\$0		\$402	\$1,064	
Other Revenue	\$1,157	\$0		\$11,915	\$5,153	
Total Revenue	\$248,540	\$168,070	47.9%	\$1,047,506	\$785,123	33.4%
% of Total Revenue	2.6%	1.6%	1.0%	2.0%	1.6%	0.4%

<u>9000 Public Utility</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	394	390	4	394	390	4
Net Taxable Sales	\$12,384,263	\$12,638,084	-2.0%	\$82,148,445	\$93,169,971	-11.8%
Net Sales Tax	\$427,005	\$438,230	-2.6%	\$3,019,729	\$3,270,232	-7.7%
Delinquent Sales Tax	\$8,529	\$6,348		\$11,729	\$10,546	
Use Tax	\$6,338	\$4,915	29.0%	\$35,230	\$32,412	8.7%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$4,014	\$661		\$4,886	\$744	
Total Revenue	\$445,886	\$450,154	-0.9%	\$3,071,574	\$3,313,934	-7.3%
% of Total Revenue	4.6%	4.3%	0.3%	6.0%	6.8%	-0.8%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2909	2673	236	2909	2673	236
Net Taxable Sales	\$31,172,155	\$34,829,866	-10.5%	\$126,790,014	\$132,376,701	-4.2%
Net Sales Tax	\$1,068,102	\$1,217,030	-12.2%	\$4,300,329	\$4,552,373	-5.5%
Delinquent Sales Tax	\$9,229	\$4,581		\$118,366	\$79,936	
Use Tax	\$13,879	\$200,601	-93.1%	\$122,021	\$360,029	-66.1%
Delinquent Use Tax	\$19	\$165,382		\$128,130	\$173,624	
Other Revenue	\$0	\$6,055		\$38,001	\$26,317	
Total Revenue	\$1,091,229	\$1,593,649	-31.5%	\$4,706,847	\$5,192,279	-9.3%
% of Total Revenue	11.3%	15.3%	-4.0%	9.2%	10.6%	-1.4%

<u>11000 Home Occupations</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	145	158	(13)	145	158	(13)
Net Taxable Sales	\$671,110	\$907,912	-26.1%	\$3,129,450	\$3,764,602	-16.9%
Net Sales Tax	\$23,112	\$31,404	-26.4%	\$107,805	\$130,085	-17.1%
Delinquent Sales Tax	\$0	\$30		\$88	\$333	
Use Tax	\$23	\$3	666.7%	\$26	\$13	100.0%
Delinquent Use Tax	\$0	\$0		\$0	\$3	
Other Revenue	\$79	\$42		\$81	\$150	
Total Revenue	\$23,214	\$31,479	-26.3%	\$108,000	\$130,584	-17.3%
% of Total Revenue	0.2%	0.3%	-0.1%	0.2%	0.3%	-0.1%

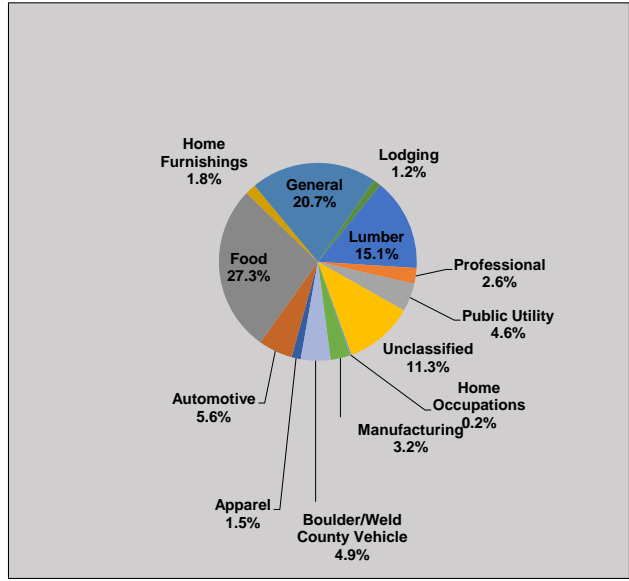
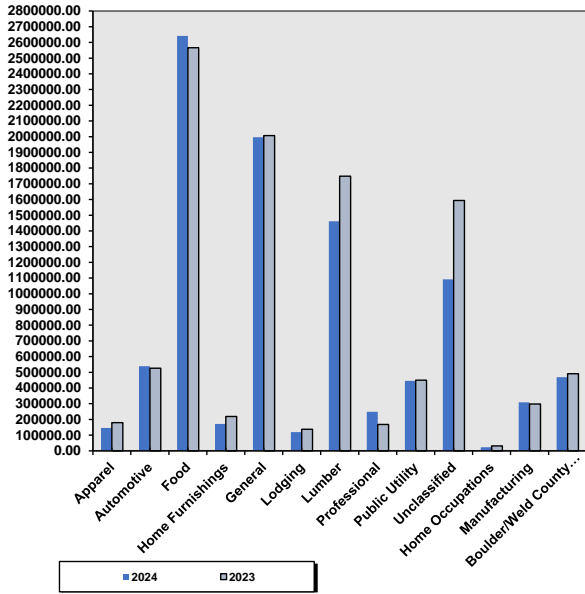
<u>12000 Manufacturing</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	186	194	(8)	186	194	(8)
Net Taxable Sales	\$3,492,162	\$2,641,166	32.2%	\$14,171,380	\$12,258,204	15.6%
Net Sales Tax	\$103,289	\$89,758	15.1%	\$235,646	\$415,403	-43.3%
Delinquent Sales Tax	\$19,235	\$2,728		\$37,755	\$12,253	
Use Tax	\$180,835	\$204,723	-11.7%	\$643,056	\$942,635	-31.8%
Delinquent Use Tax	\$4,120	\$0		\$12,648	\$25,595	
Other Revenue	\$1,027	\$912		\$4,864	\$3,221	
Total Revenue	\$308,506	\$298,121	3.5%	\$933,969	\$1,399,107	-33.2%
% of Total Revenue	3.2%	2.9%	0.3%	1.8%	2.9%	-1.0%

<u>00000 Boulder/Weld County Vehicle</u>	June-24	June-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Use Tax	\$468,498	\$491,427	-4.7%	\$3,008,893	\$2,934,553	2.5%
% of Total Revenue	4.9%	4.7%	0.1%	5.9%	6.0%	-0.1%

Net Sales & Use Tax by Industry Type

For The Month of

June 2024



Summary Of Sales & Use Tax Activity By Industry

June

2024

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	June 2024	June 2023	INCR/(DECR)	YTD 2024	YTD 2023	INCR/ (DECR)
Apparel			Net Taxable Sales	\$4,126,150	\$4,920,171	-16.1%	\$20,206,836	\$19,777,555	2.2%
1000	87		Total Revenue	\$145,210	\$179,097	-18.9%	\$712,288	\$711,583	0.1%
Automotive			Net Taxable Sales	\$15,254,283	\$15,045,642	1.4%	\$87,867,402	\$86,716,905	1.3%
2000	380		Total Revenue	\$538,991	\$525,531	2.6%	\$3,105,078	\$3,084,812	0.7%
Food			Net Taxable Sales	\$74,482,069	\$72,624,365	2.6%	\$425,229,936	\$390,671,892	8.8%
3000	697		Total Revenue	\$2,641,499	\$2,566,220	2.9%	\$15,151,110	\$13,896,290	9.0%
Home Furnishings			Net Taxable Sales	\$4,851,010	\$6,140,560	-21.0%	\$26,121,867	\$27,935,528	-6.5%
4000	386		Total Revenue	\$170,725	\$218,735	-21.9%	\$921,396	\$990,239	-7.0%
General			Net Taxable Sales	\$57,683,132	\$57,140,383	0.9%	\$317,299,583	\$288,397,580	10.0%
5000	1939		Total Revenue	\$1,996,772	\$2,006,881	-0.5%	\$11,248,348	\$10,202,420	10.3%
Lodging			Net Taxable Sales	\$3,376,863	\$3,907,157	-13.6%	\$12,799,510	\$14,195,238	-9.8%
6000	211		Total Revenue	\$118,717	\$136,816	-13.2%	\$450,192	\$499,579	-9.9%
Lumber			Net Taxable Sales	\$22,595,537	\$21,430,141	5.4%	\$100,906,486	\$88,142,507	14.5%
7000	1056		Total Revenue	\$1,461,128	\$1,748,805	-16.4%	\$6,771,046	\$5,820,801	16.3%
Professional			Net Taxable Sales	\$6,703,227	\$4,414,363	51.9%	\$27,073,956	\$20,204,021	34.0%
8000	2095		Total Revenue	\$248,540	\$168,070	47.9%	\$1,047,506	\$785,123	33.4%
Public Utility			Net Taxable Sales	\$12,384,263	\$12,638,084	-2.0%	\$82,148,445	\$93,169,971	-11.8%
9000	394		Total Revenue	\$445,886	\$450,154	-0.9%	\$3,071,574	\$3,313,934	-7.3%
Unclassified			Net Taxable Sales	\$31,172,155	\$34,829,866	-10.5%	\$126,790,014	\$132,376,701	-4.2%
10000	2909		Total Revenue	\$1,091,229	\$1,593,649	-31.5%	\$4,706,847	\$5,192,279	-9.3%
Home Occupations			Net Taxable Sales	\$671,110	\$907,912	-26.1%	\$3,129,450	\$3,764,602	-16.9%
11000	145		Total Revenue	\$23,214	\$31,479	-26.3%	\$108,000	\$130,584	-17.3%
Manufacturing			Net Taxable Sales	\$3,492,162	\$2,641,166	32.2%	\$14,171,380	\$12,258,204	15.6%
12000	186		Total Revenue	\$308,506	\$298,121	3.5%	\$933,969	\$1,399,107	-33.2%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$468,498	\$491,427	-4.7%	\$3,008,893	\$2,934,553	2.5%
GRAND TOTALS	10487		Net Taxable Sales	\$236,791,961	\$236,639,810	0.1%	\$1,243,744,865	\$1,177,610,704	5.6%
			Total Revenue	\$9,658,915	\$10,414,985	-7.3%	\$51,236,247	\$48,961,304	4.6%

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

June

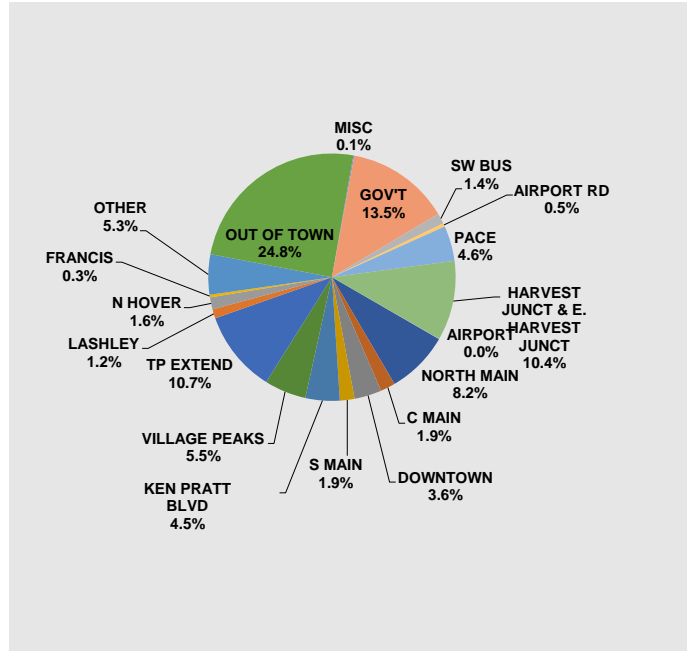
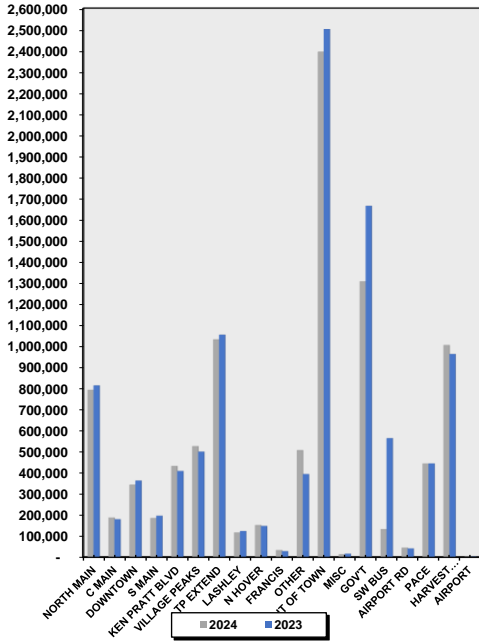
2024

LOCATION	NTS / Total Rev.	% Of Total	June-24	June-23	INCR/ (DECR)	% Of Total YTD	YTD 2024	YTD 2023	INCR/ (DECR)
North Main	Net Taxable Sales	9.4%	\$22,290,716	\$22,973,890	-3.0%	9.9%	\$123,439,544	\$123,245,171	0.2%
	Total Revenue	8.2%	\$794,778	\$815,963	-2.6%	0.4%	\$4,375,028	\$4,384,251	-0.2%
Central Main	Net Taxable Sales	2.2%	\$5,184,609	\$5,059,988	2.5%	2.3%	\$28,170,536	\$27,527,264	2.3%
	Total Revenue	1.9%	\$187,319	\$179,729	4.2%	0.1%	\$999,672	\$982,464	1.8%
Downtown	Net Taxable Sales	4.1%	\$9,704,810	\$10,258,784	-5.4%	4.0%	\$49,757,632	\$46,822,423	6.3%
	Total Revenue	3.6%	\$343,911	\$363,598	-5.4%	0.1%	\$1,763,334	\$1,656,686	6.4%
South Main	Net Taxable Sales	2.2%	\$5,218,216	\$5,618,172	-7.1%	2.3%	\$28,534,562	\$27,720,195	2.9%
	Total Revenue	1.9%	\$185,155	\$196,307	-5.7%	0.1%	\$1,015,536	\$982,408	3.4%
Ken Pratt Boulevard	Net Taxable Sales	5.1%	\$12,188,590	\$11,759,961	3.6%	5.7%	\$71,156,606	\$67,863,369	4.9%
	Total Revenue	4.5%	\$432,423	\$408,935	5.7%	0.2%	\$2,521,276	\$2,389,245	5.5%
Village At The Peaks	Net Taxable Sales	6.2%	\$14,589,530	\$13,869,900	5.2%	6.8%	\$84,930,643	\$84,006,891	1.1%
	Total Revenue	5.5%	\$526,983	\$500,983	5.2%	0.3%	\$3,193,708	\$3,020,575	5.7%
Twin Peaks Square Ext.	Net Taxable Sales	12.4%	\$29,265,623	\$29,825,844	-1.9%	13.1%	\$162,769,915	\$157,154,980	3.6%
	Total Revenue	10.7%	\$1,033,633	\$1,055,966	-2.1%	0.5%	\$5,790,054	\$5,578,488	3.8%
Lashley	Net Taxable Sales	1.4%	\$3,266,570	\$3,468,481	-5.8%	1.6%	\$19,431,803	\$21,850,818	-11.1%
	Total Revenue	1.2%	\$116,365	\$123,424	-5.7%	0.1%	\$693,336	\$776,332	-10.7%
North Hover	Net Taxable Sales	1.8%	\$4,218,584	\$4,162,675	1.3%	2.0%	\$24,560,302	\$24,902,488	-1.4%
	Total Revenue	1.6%	\$151,544	\$147,515	2.7%	0.1%	\$877,492	\$881,582	-0.5%
Francis	Net Taxable Sales	0.4%	\$928,945	\$786,273	18.1%	0.4%	\$4,982,397	\$4,650,080	7.1%
	Total Revenue	0.3%	\$32,755	\$27,681	18.3%	0.0%	\$241,059	\$174,332	38.3%
All Others	Net Taxable Sales	4.8%	\$11,459,750	\$8,815,924	30.0%	4.2%	\$51,710,050	\$45,972,329	12.5%
	Total Revenue	5.3%	\$507,964	\$394,497	28.8%	0.2%	\$2,233,526	\$1,999,751	11.7%
Out of Town	Net Taxable Sales	29.2%	\$69,111,592	\$70,168,787	-1.5%	26.5%	\$329,806,670	\$323,127,606	2.1%
	Total Revenue	24.8%	\$2,394,528	\$2,501,601	-4.3%	0.9%	\$11,721,873	\$11,485,841	2.1%
Miscellaneous	Net Taxable Sales	0.2%	\$365,514	\$442,463	-17.4%	0.2%	\$2,446,292	\$1,174,460	108.3%
	Total Revenue	0.1%	\$12,866	\$15,568	-17.4%	0.0%	\$91,030	\$41,245	120.7%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.5%	\$5,989,036	\$5,660,159	5.8%	2.8%	\$35,209,286	\$35,393,591	-0.5%
	Total Revenue	13.5%	\$1,308,213	\$1,665,625	-21.5%	0.6%	\$7,496,397	\$6,851,758	9.4%
SW Business	Net Taxable Sales	1.1%	\$2,596,903	\$3,988,134	-34.9%	1.0%	\$12,686,067	\$16,619,589	-23.7%
	Total Revenue	1.4%	\$132,416	\$565,059	-76.6%	0.1%	\$750,266	\$1,402,945	-46.5%
Airport Road	Net Taxable Sales	0.2%	\$366,752	\$512,282	-28.4%	0.2%	\$2,226,986	\$3,488,998	-36.2%
	Total Revenue	0.5%	\$44,198	\$40,605	8.8%	0.0%	-\$80,830	\$259,047	-131.2%
Pace	Net Taxable Sales	5.2%	\$12,208,959	\$12,171,159	0.3%	5.6%	\$70,155,287	\$68,202,465	2.9%
	Total Revenue	4.6%	\$444,137	\$444,791	-0.1%	0.2%	\$2,464,251	\$2,581,233	-4.5%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.7%	\$27,816,280	\$27,043,045	2.9%	11.4%	\$141,628,703	\$97,647,212	45.0%
	Total Revenue	10.4%	\$1,007,079	\$964,719	4.4%	0.4%	\$5,079,787	\$3,499,937	45.1%
Airport	Net Taxable Sales	0.0%	\$20,982	\$53,889	-61.1%	0.0%	\$141,585	\$240,775	-41.2%
	Total Revenue	0.0%	\$2,648	\$2,419	9.5%	0.0%	\$9,452	\$13,184	-28.3%
Grand Total	Net Taxable Sales	100%	\$236,791,961	\$236,639,810	0.1%		\$1,243,744,866	\$1,177,610,704	5.6%
Grand Total	Total Revenue	100%	\$9,658,915	\$10,414,985	-7.3%		\$51,236,247	\$48,961,304	4.6%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

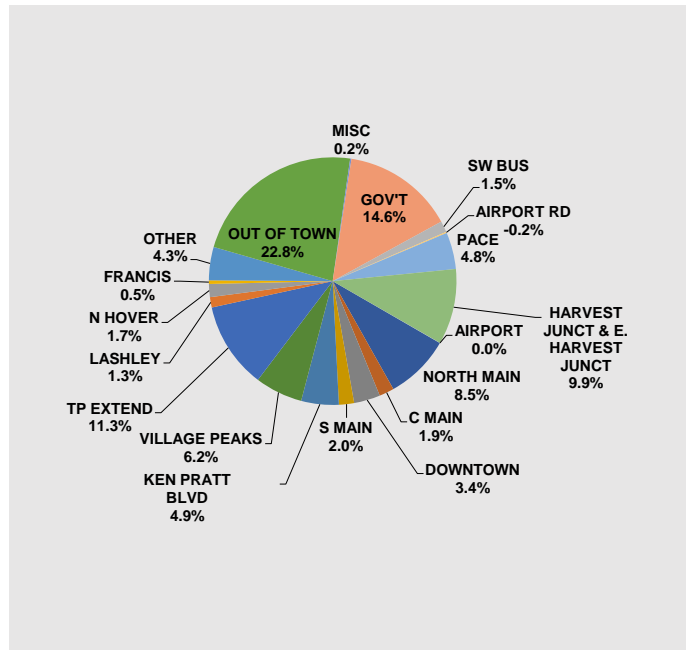
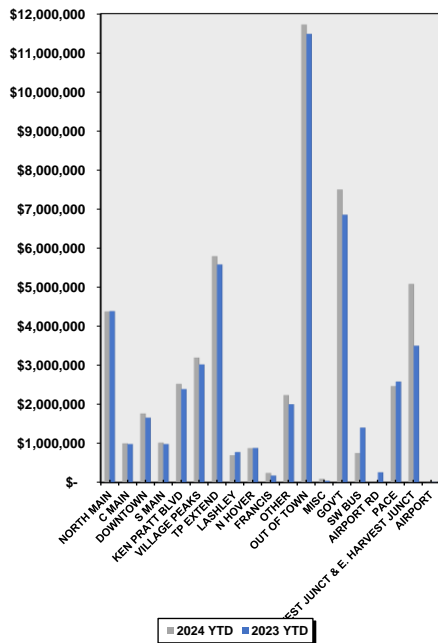
For The Month of

June 2024



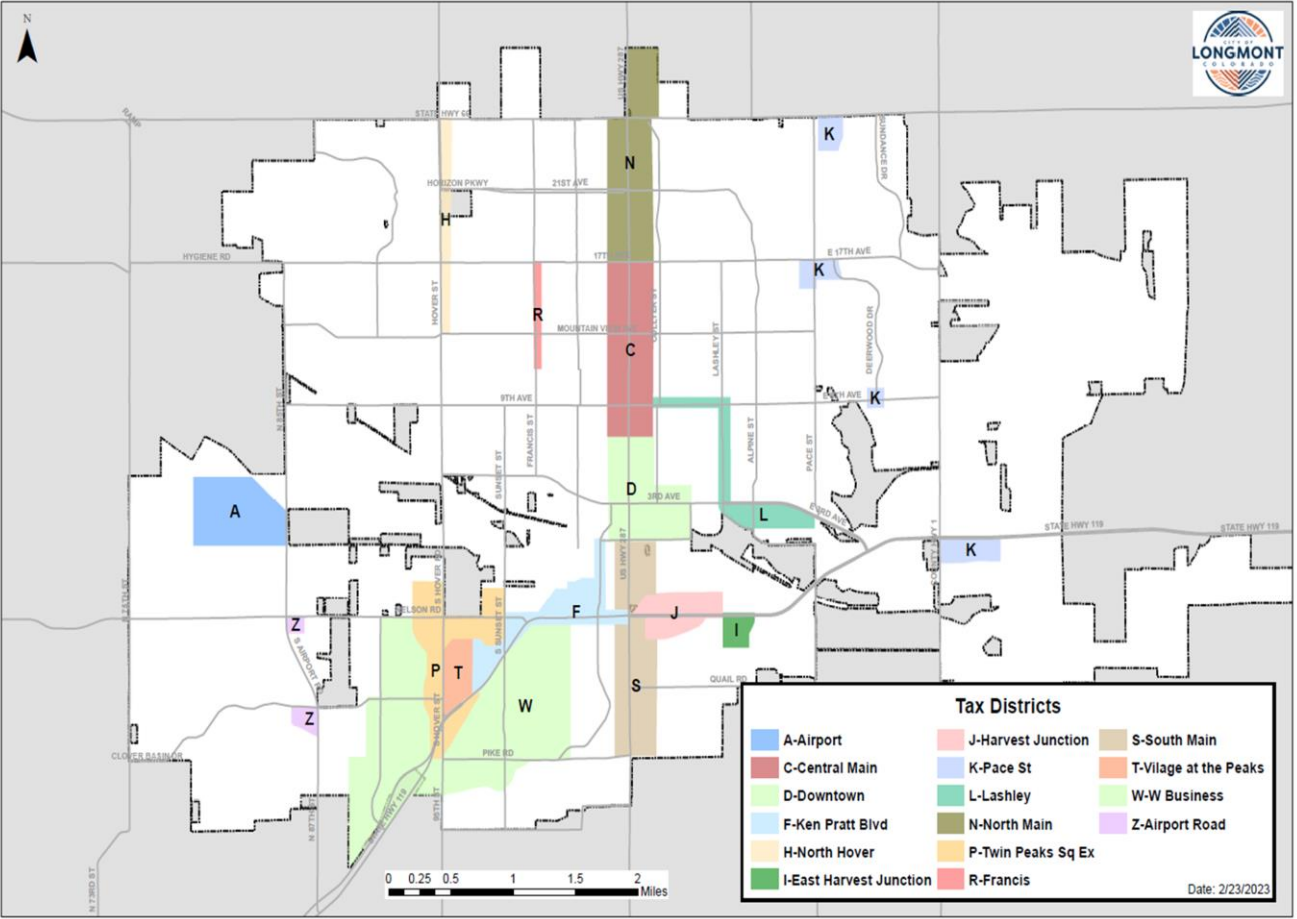
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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

June

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	\$32,947	-17.2%	\$39,802	\$85,649	-15.4%	\$101,202
April	\$41,511	-4.4%	\$43,441	\$127,160	-12.1%	\$144,643
May	\$50,417	-4.1%	\$52,598	\$177,577	-10.0%	\$197,241
June	\$61,982	-20.6%	\$78,088	\$239,559	-13.0%	\$275,329
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	\$239,559		\$275,329			

SPECIAL MARIJUANA TAX

June

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	\$49,886	-1.6%	\$50,707	\$158,933	13.0%	\$140,613
April	\$44,853	-3.0%	\$46,244	\$203,787	9.1%	\$186,857
May	\$28,241	-38.8%	\$46,156	\$232,028	-0.4%	\$233,013
June	\$26,393	-19.5%	\$32,779	\$258,422	-2.8%	\$265,792
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	<u>\$258,422</u>		<u>\$265,792</u>			