
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

December 2023

SUMMARY

Title		Data
Total Taxes This Month	\$	9,759,288
Compared to Last Year	\$	9,821,902
Percentage Change:		-0.6%

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SALES AND USE TAX SUMMARY
CITY OF LONGMONT

December 2023

Overview

Month of December: Total Sales and Use Tax for the month of December decreased overall by 0.6% compared to last year. Current Sales Tax collection decreased by 1.8% and current Use Tax collection decreased 5.0%.

Year to Date: Total Sales and Use Tax through December increased by 4.2% for 2023. The sales Tax component increased by 6.6% and the Use Tax component decreased by 8.4%.

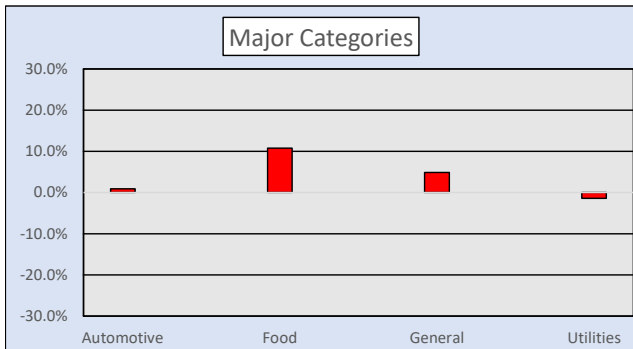
Important note in understanding year-to-year comparative basis within this report:

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.

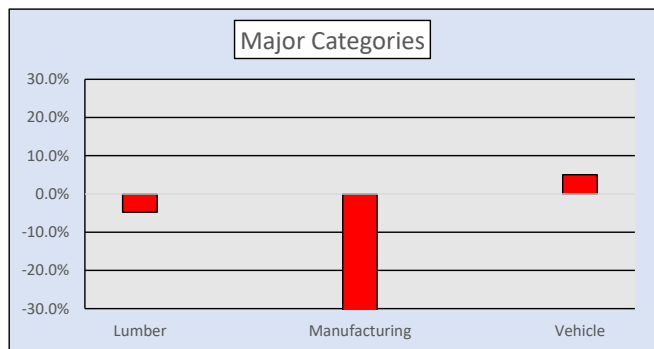
Sales Tax Activity

The Automotive, Food, and General, categories all showed increases of 0.9%, 10.8%, and 4.8%, respectively. However, the Utilities Industry showed a decrease of 1.4% when compared to 2022 year to date.



Use Tax Activity

The Lumber and Manufacturing categories decreased 4.8% and 53.8%, respectively. However, the Vehicle category showed an increase of 5.1% when compared to 2022 year to date.

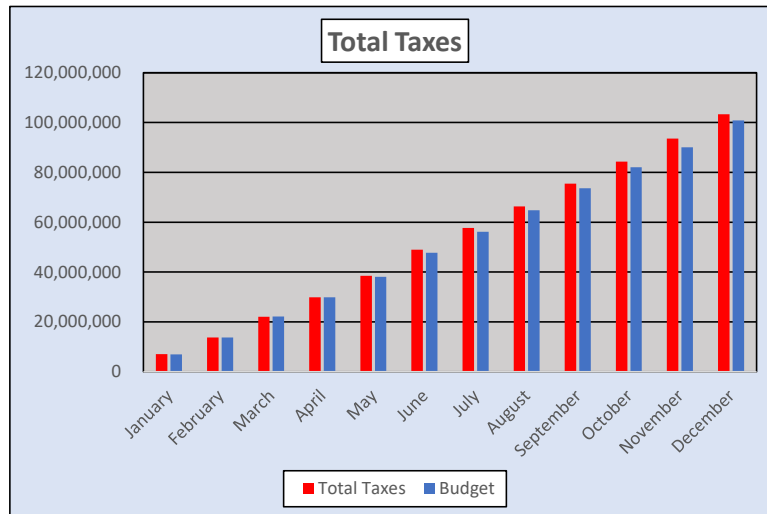


Sales & Use Tax - Budget To Actual

December

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%	\$ 8,964,902.19	\$ 794,385.96	\$ 9,759,288.15
Total	\$ 100,859,661.00			\$ 88,536,178.46	\$ 14,788,107.08	\$103,324,285.54



Revenue Growth Per Fund / Current Year to Previous Year

December 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	\$ 39,722,408	\$ 7,774,629	\$ 47,497,037	\$ 42,369,819	\$ 7,121,748	\$ 49,491,567	6.7%	-8.4%	4.20%	1.77%
PIF Fund	\$ 7,009,833	\$ 1,371,975	\$ 8,381,807	\$ 7,477,031	\$ 1,256,776	\$ 8,733,807	6.7%	-8.4%	4.20%	1.77%
Streets Fund	\$ 17,638,060	\$ 3,429,982	\$ 21,068,042	\$ 18,810,837	\$ 3,141,950	\$ 21,952,787	6.6%	-8.4%	4.20%	1.71%
Open Space	\$ 4,703,460	\$ 914,666	\$ 5,618,126	\$ 5,016,197	\$ 837,853	\$ 5,854,050	6.6%	-8.4%	4.20%	1.71%
Public Safety	\$ 13,640,108	\$ 2,652,547	\$ 16,292,656	\$ 14,547,045	\$ 2,429,780	\$ 16,976,825	6.6%	-8.4%	4.20%	1.71%
LURA	\$ 302,455	\$ -	\$ 302,455	\$ 315,250	\$ -	\$ 315,250	4.2%	N/A	4.2%	-8.77%
All Funds Total	\$ 83,016,324	\$ 16,143,800	\$ 99,160,123	\$ 88,536,178	\$ 14,788,107	\$ 103,324,286	6.6%	-8.4%	4.2%	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 twelve months is that the General Fund sales and use tax is up by 4.20%. 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 twelve months, The PIF sales and use tax revenue increased by 4.20%. 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 twelve months, the Street Fund sales and use tax revenue increased by 4.20%. 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 twelve months, the Open Space Fund sales and use tax revenue increased by 4.20%. 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 twelve months, Public Safety sales and use tax revenue increased by 4.20%. The 2023 budget only relies on a 1.71% increase in sales and use tax revenue.

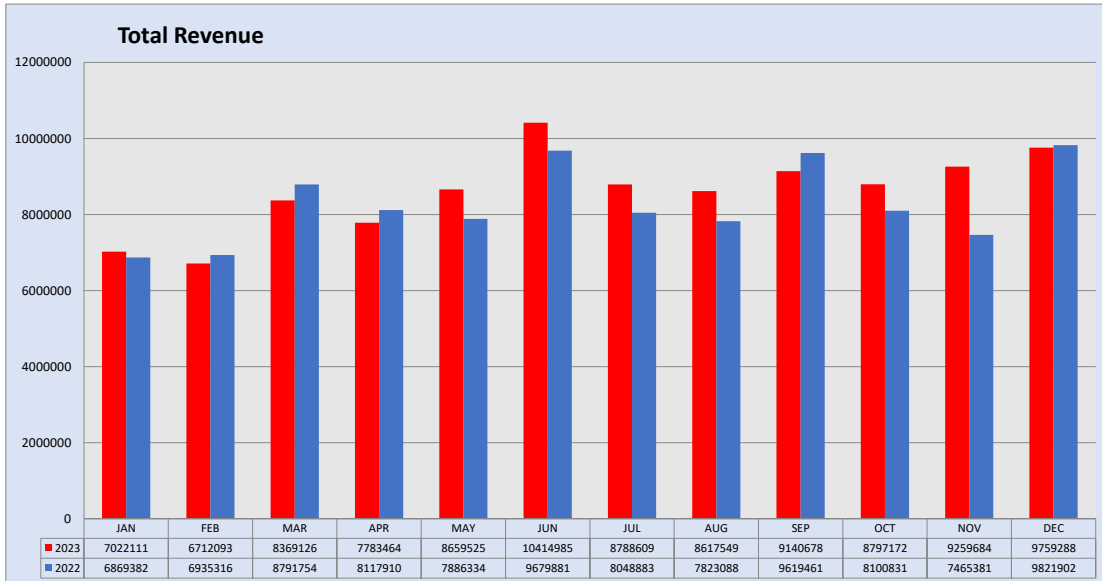
LURA For 2024, an amount of \$160,437 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

December 2023

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Active Accounts	9923	9563	360	9923	9563	360
Net Taxable Sales	\$ 259,931,960	\$ 256,078,133	1.5%	\$ 2,508,274,472	\$ 2,349,645,176	6.8%
Net Sales Tax	\$ 8,743,267	\$ 8,907,716	-1.8%	\$ 86,381,733	\$ 81,444,453	6.1%
Delinquent Sales Tax	\$ 192,132	\$ 48,563		\$ 1,537,490	\$ 1,141,126	
Use Tax	\$ 783,489	\$ 824,717	-5.0%	\$ 14,467,754	\$ 15,834,751	-8.6%
Delinquent Use Tax	\$ 10,897	\$ 6,344		\$ 320,354	\$ 309,049	
Other Revenue*	\$ 29,503	\$ 34,562		\$ 616,953	\$ 430,744	
Total Revenue	\$ 9,759,288	\$ 9,821,902	-0.6%	\$ 103,324,284	\$ 99,160,123	4.2%



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>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Active Accounts	90	94	(4)	90	94	(4)
Net Taxable Sales	\$ 5,704,996	\$ 5,850,620	-2.5%	\$ 43,980,802	\$ 44,726,769	-1.7%
Net Sales Tax	\$ 199,362	\$ 205,486	-3.0%	\$ 1,495,952	\$ 1,567,064	-4.5%
Delinquent Sales Tax	\$ 1,475	\$ 424		\$ 49,994	\$ 4,143	
Use Tax	\$ 374	\$ 295	26.8%	\$ 4,567	\$ 5,840	-21.8%
Delinquent Use Tax	\$ -	\$ -		\$ 6,538	\$ 581	
Other Revenue*	\$ 168	\$ 1,649		\$ 8,319	\$ 4,307	
Total Revenue	\$ 201,379	\$ 207,854	-3.1%	\$ 1,565,370	\$ 1,581,935	-1.0%
% of Total Revenue	2.1%	2.1%	-0.1%	1.5%	1.6%	-0.1%

<u>2000 Automotive</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Active Accounts	382	375	7	382	375	7
Net Taxable Sales	\$ 14,475,657	\$ 14,623,607	-1.0%	\$ 176,942,395	\$ 175,846,796	0.6%
Net Sales Tax	\$ 505,584	\$ 511,621	-1.2%	\$ 6,133,888	\$ 6,078,658	0.9%
Delinquent Sales Tax	\$ 2,299	\$ 1,610		\$ 75,055	\$ 88,641	
Use Tax	\$ 5,035	\$ 4,480	12.4%	\$ 56,217	\$ 36,843	52.6%
Delinquent Use Tax	\$ -	\$ -		\$ 6,222	\$ 1,500	
Other Revenue	\$ 1,170	\$ 618		\$ 24,358	\$ 11,419	
Total Revenue	\$ 514,088	\$ 518,329	-0.8%	\$ 6,295,740	\$ 6,217,061	1.3%
% of Total Revenue	5.3%	5.3%	0.0%	6.1%	6.3%	-0.2%

<u>3000 Food</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Active Accounts	678	666	12	678	666	12
Net Taxable Sales	\$ 92,034,352	\$ 85,823,557	7.2%	\$ 849,863,071	\$ 767,971,659	10.7%
Net Sales Tax	\$ 3,202,424	\$ 2,965,351	8.0%	\$ 29,614,315	\$ 26,737,055	10.8%
Delinquent Sales Tax	\$ 38,844	\$ 11,048		\$ 211,457	\$ 264,166	
Use Tax	\$ 10,789	\$ 18,266	-40.9%	\$ 216,213	\$ 173,485	0.2
Delinquent Use Tax	\$ 157	\$ -		\$ 13,444	\$ 25,949	
Other Revenue	\$ 9,241	\$ 4,250		\$ 118,165	\$ 83,460	
Total Revenue	\$ 3,261,455	\$ 2,998,915	8.8%	\$ 30,173,594	\$ 27,284,115	10.6%
% of Total Revenue	33.4%	30.5%	2.9%	29.2%	27.5%	1.7%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/(DECR)
Active Accounts	384	381	3	384	381	3
Net Taxable Sales	\$ 5,921,433	\$ 6,922,931	-14.5%	\$ 57,918,524	\$ 63,699,522	-9.1%
Net Sales Tax	\$ 206,787	\$ 228,669	-9.6%	\$ 2,072,453	\$ 2,172,659	-4.6%
Delinquent Sales Tax	\$ 758	\$ 13,837		\$ 37,536	\$ 50,440	
Use Tax	\$ 1,122	\$ 3,821	-70.6%	\$ 13,071	\$ 15,819	-17.4%
Delinquent Use Tax	\$ -	\$ 5,390		\$ 3,074	\$ 5,390	
Other Revenue	\$ 461	\$ 6,002		\$ 17,955	\$ 7,975	
Total Revenue	\$ 209,128	\$ 257,719	-18.9%	\$ 2,144,089	\$ 2,252,283	-4.8%
% of Total Revenue	2.1%	2.6%	-0.5%	2.1%	2.3%	-0.2%
<u>5000 General</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/(DECR)
Active Accounts	1680	1397	283	1680	1397	283
Net Taxable Sales	\$ 72,128,380	\$ 66,046,023	9.2%	\$ 623,955,492	\$ 593,658,464	5.1%
Net Sales Tax	\$ 2,461,487	\$ 2,315,427	6.3%	\$ 21,694,904	\$ 20,692,611	4.8%
Delinquent Sales Tax	\$ 78,483	\$ 10,525		\$ 251,303	\$ 220,520	
Use Tax	\$ 14,209	\$ 12,504	13.6%	\$ 94,007	\$ 81,694	15.1%
Delinquent Use Tax	\$ 13	\$ 256		\$ 23,304	\$ 19,029	
Other Revenue	\$ 9,672	\$ 2,085		\$ 176,109	\$ 66,619	
Total Revenue	\$ 2,563,864	\$ 2,340,797	9.5%	\$ 22,239,627	\$ 21,080,473	5.5%
% of Total Revenue	26.3%	23.8%	2.4%	21.5%	21.3%	0.3%
<u>6000 Lodging</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/(DECR)
Active Accounts	203	187	16	203	187	16
Net Taxable Sales	\$ 1,447,448	\$ 1,403,841	3.1%	\$ 29,673,321	\$ 29,543,633	0.4%
Net Sales Tax	\$ 50,652	\$ 48,962	3.5%	\$ 1,030,925	\$ 979,191	5.3%
Delinquent Sales Tax	\$ -	\$ 114		\$ 7,671	\$ 45,039	
Use Tax	\$ -	\$ 15	-100.0%	\$ 1,103	\$ 2,678	-58.8%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 37	\$ 89		\$ 1,251	\$ 7,838	
Total Revenue	\$ 50,689	\$ 49,180	3.1%	\$ 1,040,950	\$ 1,034,746	0.6%
% of Total Revenue	0.5%	0.5%	0.0%	1.0%	1.0%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Active Accounts	1044	1003	41	1044	1003	41
Net Taxable Sales	\$ 15,536,830	\$ 15,043,062	3.3%	\$ 194,632,094	\$ 170,508,265	14.1%
Net Sales Tax	\$ 541,833	\$ 522,128	3.8%	\$ 6,743,744	\$ 5,946,889	13.4%
Delinquent Sales Tax	\$ 7,305	\$ 5,308		\$ 78,798	\$ 41,544	
Use Tax	\$ 223,608	\$ 179,110	24.8%	\$ 5,625,088	\$ 5,909,013	-4.8%
Delinquent Use Tax	\$ -	\$ 331		\$ 7,208	\$ 6,726	
Other Revenue	\$ 954	\$ 678		\$ 13,939	\$ 5,178	
Total Revenue	\$ 773,700	\$ 707,555	9.3%	\$ 12,468,777	\$ 11,909,350	4.7%
% of Total Revenue	7.9%	7.2%	0.7%	12.1%	12.0%	0.1%

<u>8000 Professional</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Active Accounts	2046	2096	(50)	2046	2096	(50)
Net Taxable Sales	\$ 6,733,211	\$ 5,824,701	15.6%	\$ 47,686,031	\$ 43,288,903	10.2%
Net Sales Tax	\$ 201,856	\$ 202,287	-0.2%	\$ 1,600,677	\$ 1,450,156	10.4%
Delinquent Sales Tax	\$ 29,729	\$ 766		\$ 60,251	\$ 49,355	
Use Tax	\$ 25,725	\$ 49,031	-47.5%	\$ 226,430	\$ 210,181	7.7%
Delinquent Use Tax	\$ 8,089	\$ 151		\$ 11,682	\$ 83,566	
Other Revenue	\$ 1,897	\$ 1,439		\$ 22,660	\$ 52,796	
Total Revenue	\$ 267,296	\$ 253,674	5.4%	\$ 1,921,700	\$ 1,846,054	4.1%
% of Total Revenue	2.7%	2.6%	0.2%	1.9%	1.9%	0.0%

<u>9000 Public Utility</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Active Accounts	381	384	(3)	381	384	(3)
Net Taxable Sales	\$ 15,836,762	\$ 18,737,621	-15.5%	\$ 185,838,620	\$ 172,171,673	7.9%
Net Sales Tax	\$ 418,037	\$ 659,583	-36.6%	\$ 5,961,862	\$ 6,047,428	-1.4%
Delinquent Sales Tax	\$ 224	\$ 70		\$ 443,336	\$ 11,884	
Use Tax	\$ 11,738	\$ 20,425	-42.5%	\$ 70,002	\$ 79,565	-12.0%
Delinquent Use Tax	\$ -	\$ -		\$ 42,356	\$ -	
Other Revenue	\$ 9	\$ 2		\$ 152,278	\$ 994	
Total Revenue	\$ 430,008	\$ 680,080	-36.8%	\$ 6,669,834	\$ 6,139,871	8.6%
% of Total Revenue	4.4%	6.9%	-2.5%	6.5%	6.2%	0.3%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Active Accounts	2703	2623	80	2703	2623	80
Net Taxable Sales	\$ 26,032,340	\$ 31,111,964	-16.3%	\$ 265,114,840	\$ 246,354,928	7.6%
Net Sales Tax	\$ 897,799	\$ 1,085,259	-17.3%	\$ 8,994,198	\$ 8,307,889	8.3%
Delinquent Sales Tax	\$ 12,388	\$ 3,842		\$ 286,249	\$ 330,314	
Use Tax	\$ 34,335	\$ 55,672	-38.3%	\$ 583,183	\$ 287,485	102.9%
Delinquent Use Tax	\$ 92	\$ -		\$ 176,690	\$ 7,044	
Other Revenue	\$ 1,365	\$ 17,667		\$ 72,008	\$ 89,928	
Total Revenue	\$ 945,979	\$ 1,162,440	-18.6%	\$ 10,112,328	\$ 9,022,660	12.1%
% of Total Revenue	9.7%	11.8%	-2.1%	9.8%	9.1%	0.7%

<u>11000 Home Occupations</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Active Accounts	151	158	(7)	151	158	(7)
Net Taxable Sales	\$ 1,129,903	\$ 1,217,903	-7.2%	\$ 7,679,762	\$ 7,812,458	-1.7%
Net Sales Tax	\$ 39,300	\$ 42,289	-7.1%	\$ 265,372	\$ 268,415	-1.1%
Delinquent Sales Tax	\$ -	\$ -		\$ 514	\$ 1,135	
Use Tax	\$ 4	\$ 71	-94.4%	\$ 22	\$ 332	-93.4%
Delinquent Use Tax	\$ -	\$ -		\$ 3	\$ -	
Other Revenue	\$ 2	\$ 4		\$ 205	\$ 987	
Total Revenue	\$ 39,306	\$ 42,364	-7.2%	\$ 266,116	\$ 270,869	-1.8%
% of Total Revenue	0.4%	0.4%	0.0%	0.3%	0.3%	0.0%

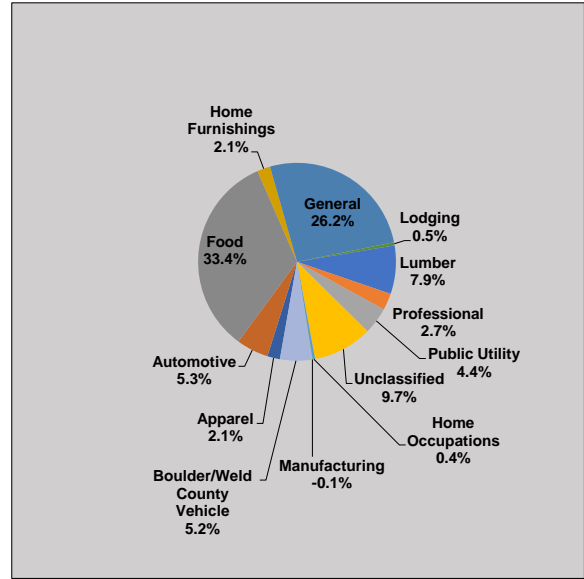
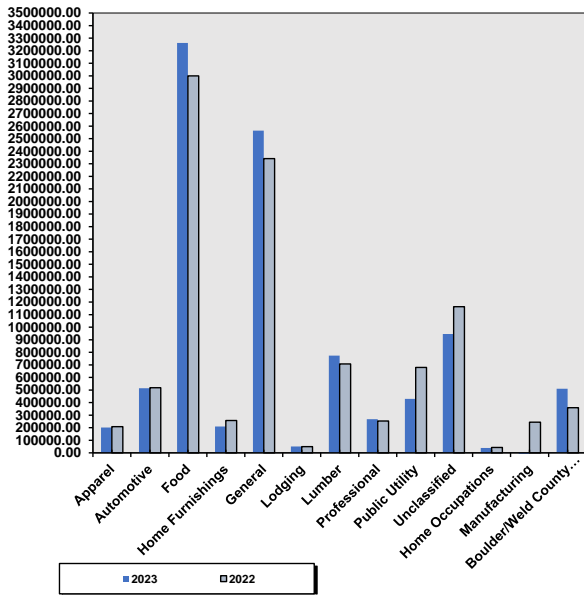
<u>12000 Manufacturing</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Active Accounts	180	198	(18)	180	198	(18)
Net Taxable Sales	\$ 2,950,648	\$ 3,472,303	-15.0%	\$ 24,989,520	\$ 34,062,106	-26.6%
Net Sales Tax	\$ 18,146	\$ 120,654	-85.0%	\$ 773,443	\$ 1,196,438	-35.4%
Delinquent Sales Tax	\$ 20,627	\$ 1,019		\$ 35,326	\$ 33,945	
Use Tax	\$ (53,915)	\$ 121,956	-144.2%	\$ 1,498,704	\$ 3,245,186	-53.8%
Delinquent Use Tax	\$ 2,546	\$ 216		\$ 29,833	\$ 159,264	
Other Revenue	\$ 4,527	\$ 79		\$ 9,706	\$ 99,243	
Total Revenue	\$ (8,069)	\$ 243,924	-103.3%	\$ 2,347,012	\$ 4,734,076	-50.4%
% of Total Revenue	-0.1%	2.5%	-2.6%	2.3%	4.8%	-2.5%

<u>00000 Boulder/Weld County Vehicle</u>	December-23	December-22	INCR/(DECR)	YTD 2023	YTD 2022	INCR/_(DECR)
Use Tax	\$ 510,465	\$ 359,071	42.2%	\$ 6,079,147	\$ 5,786,630	5.1%
% of Total Revenue	5.2%	3.7%	1.6%	5.9%	5.8%	0.0%

Net Sales & Use Tax by Industry Type

For The Month of

December 2023



Summary Of Sales & Use Tax Activity By Industry

December

2023

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	December 2023	December 2022	INCR/(DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
Apparel			Net Taxable Sales	\$ 5,704,996	\$ 5,850,620	-2.5%	\$ 43,980,802	\$ 44,726,769	-1.7%
1000	90		Total Revenue	\$ 201,379	\$ 207,854	-3.1%	\$ 1,565,370	\$ 1,581,935	-1.0%
Automotive			Net Taxable Sales	\$ 14,475,657	\$ 14,623,607	-1.0%	\$ 176,942,395	\$ 175,846,796	0.6%
2000	382		Total Revenue	\$ 514,088	\$ 518,329	-0.8%	\$ 6,295,740	\$ 6,217,061	1.3%
Food			Net Taxable Sales	\$ 92,034,352	\$ 85,823,557	7.2%	\$ 849,863,071	\$ 767,971,659	10.7%
3000	678		Total Revenue	\$ 3,261,455	\$ 2,998,915	8.8%	\$ 30,173,594	\$ 27,284,115	10.6%
Home Furnishings			Net Taxable Sales	\$ 5,921,433	\$ 6,922,931	-14.5%	\$ 57,918,524	\$ 63,699,522	-9.1%
4000	384		Total Revenue	\$ 209,128	\$ 257,719	-18.9%	\$ 2,144,089	\$ 2,252,283	-4.8%
General			Net Taxable Sales	\$ 72,128,380	\$ 66,046,023	9.2%	\$ 623,955,492	\$ 593,658,464	5.1%
5000	1680		Total Revenue	\$ 2,563,864	\$ 2,340,797	9.5%	\$ 22,239,627	\$ 21,080,473	5.5%
Lodging			Net Taxable Sales	\$ 1,447,448	\$ 1,403,841	3.1%	\$ 29,673,321	\$ 29,543,633	0.4%
6000	203		Total Revenue	\$ 50,689	\$ 49,180	3.1%	\$ 1,040,950	\$ 1,034,746	0.6%
Lumber			Net Taxable Sales	\$ 15,536,830	\$ 15,043,062	3.3%	\$ 194,632,094	\$ 170,508,265	14.1%
7000	1044		Total Revenue	\$ 773,700	\$ 707,555	9.3%	\$ 12,468,777	\$ 11,909,350	4.7%
Professional			Net Taxable Sales	\$ 6,733,211	\$ 5,824,701	15.6%	\$ 47,686,031	\$ 43,288,903	10.2%
8000	2046		Total Revenue	\$ 267,296	\$ 253,674	5.4%	\$ 1,921,700	\$ 1,846,054	4.1%
Public Utility			Net Taxable Sales	\$ 15,836,762	\$ 18,737,621	-15.5%	\$ 185,838,620	\$ 172,171,673	7.9%
9000	381		Total Revenue	\$ 430,008	\$ 680,080	-36.8%	\$ 6,669,834	\$ 6,139,871	8.6%
Unclassified			Net Taxable Sales	\$ 26,032,340	\$ 31,111,964	-16.3%	\$ 265,114,840	\$ 246,354,928	7.6%
10000	2703		Total Revenue	\$ 945,979	\$ 1,162,440	-18.6%	\$ 10,112,328	\$ 9,022,660	12.1%
Home Occupations			Net Taxable Sales	\$ 1,129,903	\$ 1,217,903	-7.2%	\$ 7,679,762	\$ 7,812,458	-1.7%
11000	151		Total Revenue	\$ 39,306	\$ 42,364	-7.2%	\$ 266,116	\$ 270,869	-1.8%
Manufacturing			Net Taxable Sales	\$ 2,950,648	\$ 3,472,303	-15.0%	\$ 24,989,520	\$ 34,062,106	-26.6%
12000	180		Total Revenue	\$ (8,069)	\$ 243,924	-103.3%	\$ 2,347,012	\$ 4,734,076	-50.4%
Boulder/Weld County Vehicles			Net Taxable Sales	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
0000	2		Total Revenue	\$ 510,465	\$ 359,071	42.2%	\$ 6,079,147	\$ 5,786,630	5.1%
GRAND TOTALS	9924		Net Taxable Sales	\$ 259,931,960	\$ 256,078,133	1.5%	\$ 2,508,274,472	\$ 2,349,645,176	6.8%
			Total Revenue	\$ 9,759,288	\$ 9,821,902	-0.6%	\$ 103,324,284	\$ 99,160,123	4.2%

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

December

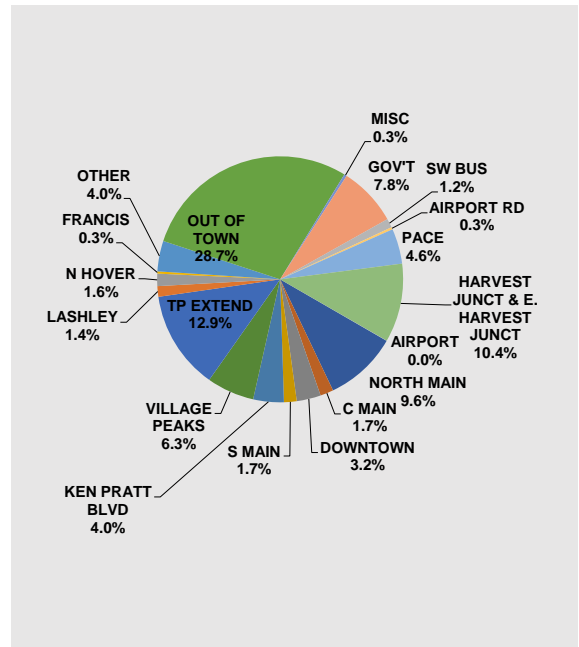
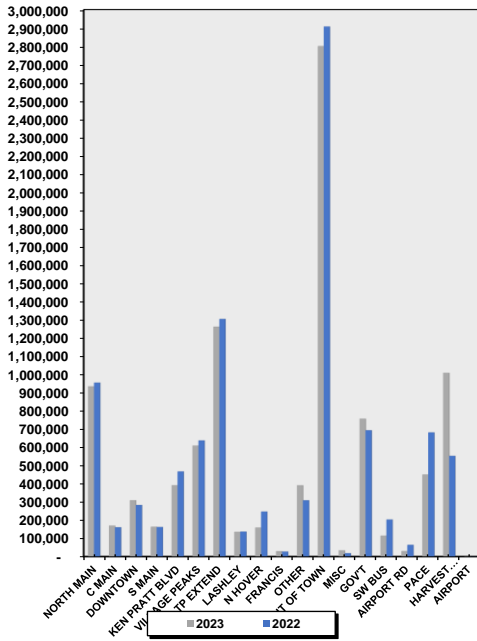
2023

LOCATION	NTS / Total Rev.	% Of Total	December-23	December-22	INCR/ (DECR)	YTD 2023	YTD 2022	INCR/ (DECR)
North Main	Net Taxable Sales	10.1%	\$ 26,357,234	\$ 26,792,271	-1.6%	\$ 256,867,311	\$ 253,148,464	1.5%
	Total Revenue	9.6%	\$ 936,316	\$ 956,609	-2.1%	\$ 9,138,854	\$ 8,969,643	1.9%
Central Main	Net Taxable Sales	1.8%	\$ 4,805,308	\$ 4,513,736	6.5%	\$ 56,633,287	\$ 56,701,264	-0.1%
	Total Revenue	1.7%	\$ 169,653	\$ 160,757	5.5%	\$ 2,029,719	\$ 2,008,390	1.1%
Downtown	Net Taxable Sales	3.3%	\$ 8,448,127	\$ 7,944,842	6.3%	\$ 106,685,585	\$ 89,636,146	19.0%
	Total Revenue	3.2%	\$ 309,235	\$ 283,114	9.2%	\$ 3,797,791	\$ 3,193,825	18.9%
South Main	Net Taxable Sales	1.8%	\$ 4,592,999	\$ 4,555,689	0.8%	\$ 57,968,420	\$ 57,103,547	1.5%
	Total Revenue	1.7%	\$ 163,539	\$ 162,233	0.8%	\$ 2,060,084	\$ 2,039,343	1.0%
Ken Pratt Boulevard	Net Taxable Sales	4.2%	\$ 11,015,535	\$ 12,941,016	-14.9%	\$ 137,041,853	\$ 134,433,784	1.9%
	Total Revenue	4.0%	\$ 392,024	\$ 468,132	-16.3%	\$ 4,849,297	\$ 4,770,339	1.7%
Village At The Peaks	Net Taxable Sales	6.5%	\$ 16,986,427	\$ 17,806,091	-4.6%	\$ 179,919,094	\$ 173,424,339	3.7%
	Total Revenue	6.3%	\$ 610,039	\$ 638,851	-4.5%	\$ 6,607,521	\$ 6,215,255	6.3%
Twin Peaks Square Ext.	Net Taxable Sales	13.7%	\$ 35,691,384	\$ 36,867,071	-3.2%	\$ 323,691,768	\$ 333,749,146	-3.0%
	Total Revenue	12.9%	\$ 1,263,548	\$ 1,305,668	-3.2%	\$ 11,490,290	\$ 11,876,481	-3.3%
Lashley	Net Taxable Sales	1.4%	\$ 3,759,799	\$ 3,825,035	-1.7%	\$ 44,196,355	\$ 45,206,781	-2.2%
	Total Revenue	1.4%	\$ 135,679	\$ 136,884	-0.9%	\$ 1,582,646	\$ 1,614,342	-2.0%
North Hover	Net Taxable Sales	1.7%	\$ 4,459,173	\$ 6,981,733	-36.1%	\$ 50,941,736	\$ 52,309,522	-2.6%
	Total Revenue	1.6%	\$ 158,738	\$ 247,360	-35.8%	\$ 1,813,013	\$ 1,853,722	-2.2%
Francis	Net Taxable Sales	0.3%	\$ 810,309	\$ 763,334	6.2%	\$ 10,380,347	\$ 11,256,987	-7.8%
	Total Revenue	0.3%	\$ 28,883	\$ 26,890	7.4%	\$ 378,113	\$ 423,197	-10.7%
All Others	Net Taxable Sales	3.3%	\$ 8,695,439	\$ 7,395,214	17.6%	\$ 94,330,268	\$ 94,087,227	0.3%
	Total Revenue	4.0%	\$ 391,416	\$ 309,172	26.6%	\$ 4,141,608	\$ 4,235,854	-2.2%
Out of Town	Net Taxable Sales	30.0%	\$ 77,863,951	\$ 80,340,298	-3.1%	\$ 678,758,362	\$ 623,178,537	8.9%
	Total Revenue	28.7%	\$ 2,800,829	\$ 2,907,930	-3.7%	\$ 24,412,778	\$ 22,341,288	9.3%
Miscellaneous	Net Taxable Sales	0.4%	\$ 963,444	\$ 519,123	85.6%	\$ 7,046,677	\$ 2,441,781	188.6%
	Total Revenue	0.3%	\$ 33,848	\$ 18,377	84.2%	\$ 255,016	\$ 86,684	194.2%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.1%	\$ 5,461,501	\$ 5,486,066	-0.4%	\$ 74,478,423	\$ 70,707,775	5.3%
	Total Revenue	7.8%	\$ 758,185	\$ 694,609	9.2%	\$ 14,037,165	\$ 14,023,340	0.1%
SW Business	Net Taxable Sales	0.9%	\$ 2,455,320	\$ 2,489,576	-1.4%	\$ 33,014,352	\$ 38,216,885	-13.6%
	Total Revenue	1.2%	\$ 114,410	\$ 203,294	-43.7%	\$ 2,396,760	\$ 2,755,539	-13.0%
Airport Road	Net Taxable Sales	0.2%	\$ 511,617	\$ 1,813,966	-71.8%	\$ 6,549,994	\$ 7,705,055	-15.0%
	Total Revenue	0.3%	\$ 29,734	\$ 63,945	-53.5%	\$ 429,739	\$ 1,040,462	-58.7%
Pace	Net Taxable Sales	7.1%	\$ 18,543,153	\$ 18,487,399	0.3%	\$ 146,165,551	\$ 145,611,943	0.4%
	Total Revenue	4.6%	\$ 450,748	\$ 682,897	-34.0%	\$ 5,209,424	\$ 6,049,947	-13.9%
Harvest Junct & E. Harvest Junct	Net Taxable Sales	11.0%	\$ 28,468,956	\$ 16,532,912	72.2%	\$ 243,121,309	\$ 160,123,841	51.8%
	Total Revenue	10.4%	\$ 1,010,430	\$ 553,877	82.4%	\$ 8,667,943	\$ 5,632,126	53.9%
Airport	Net Taxable Sales	0.0%	\$ 42,284	\$ 22,761	85.8%	\$ 483,780	\$ 602,152	-19.7%
	Total Revenue	0.0%	\$ 2,034	\$ 1,303	56.1%	\$ 26,523	\$ 30,346	-12.6%
Grand Total	Net Taxable Sales	100%	\$ 259,931,960	\$ 256,078,133	1.5%	\$ 2,508,274,472	\$ 2,349,645,176	6.8%
Grand Total	Total Revenue	100%	\$ 9,759,288	\$ 9,821,902	-0.6%	\$ 103,324,284	\$ 99,160,123	4.2%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

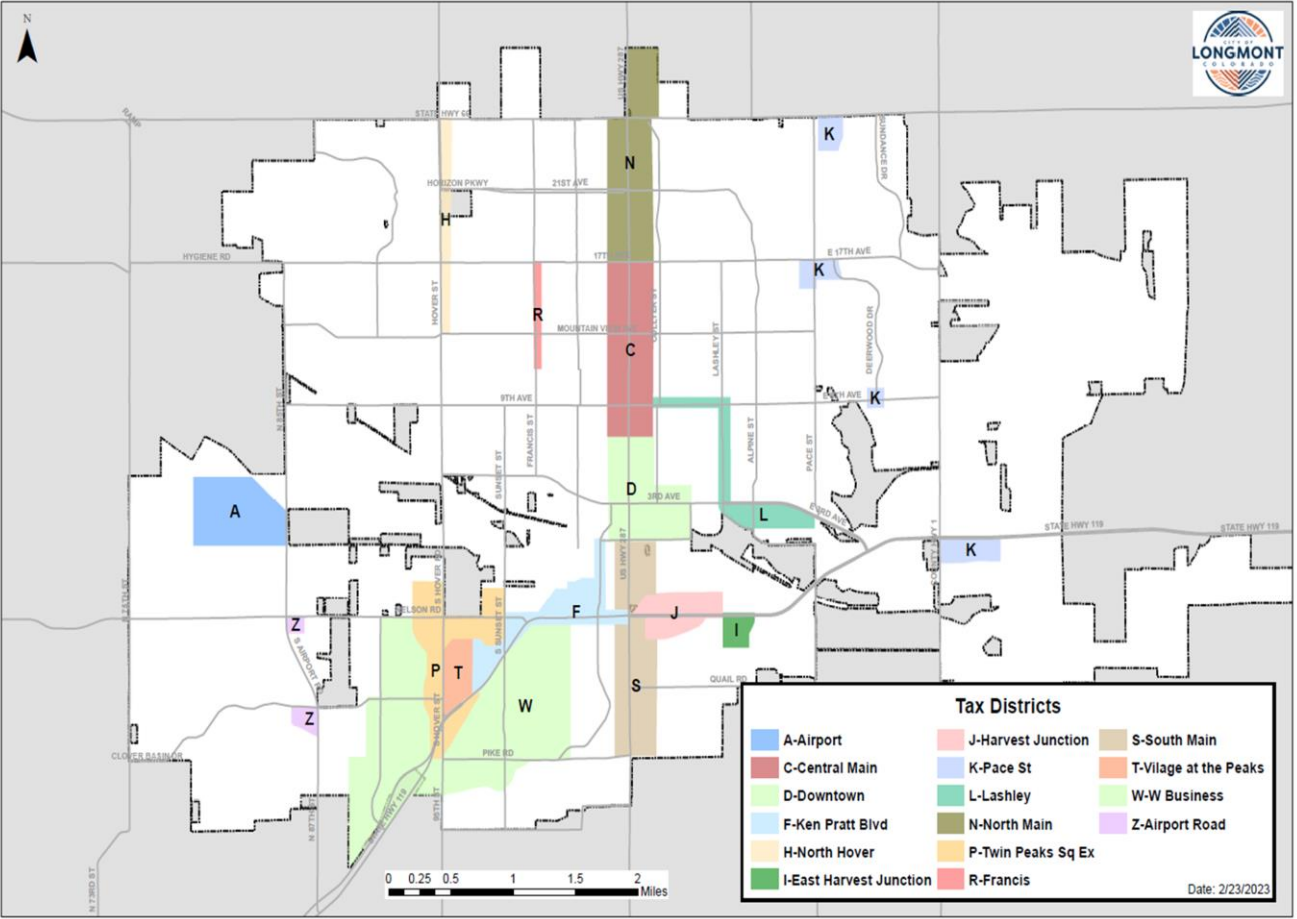
For The Month of

December 2023



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

December

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	\$ 25,333	8.9%	\$ 23,265	\$ 557,972	-2.0%	\$ 569,194
Total	\$ 557,972		\$ 569,194			

SPECIAL MARIJUANA TAX

December

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	\$ 49,809	-25.1%	\$ 66,496	\$ 552,117	-3.6%	\$ 572,900
Total	\$ 552,117		\$ 572,900			