
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

March 2024

SUMMARY

Title		Data
Total Taxes This Month	\$	8,420,870
Compared to Last Year	\$	8,369,126
Percentage Change:		0.6%

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SALES AND USE TAX SUMMARY

CITY OF LONGMONT

March 2024

Overview

Month of March: Total Sales and Use Tax for the month of March increased overall by 0.6% compared to last year. Current Sales Tax collection increased by 2.1% and current Use Tax collection decreased 9.7%.

Year to Date: Total Sales and Use Tax through March increased by 6.5% for 2024. The sales Tax component increased by 6.5% and the Use Tax component increased by 6.3%.

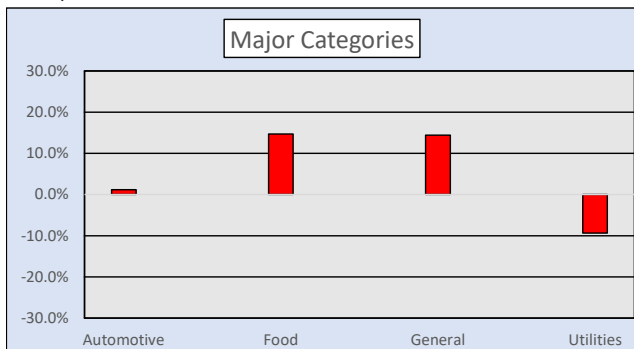
Important note in understanding year-to-year comparative basis within this report:

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.

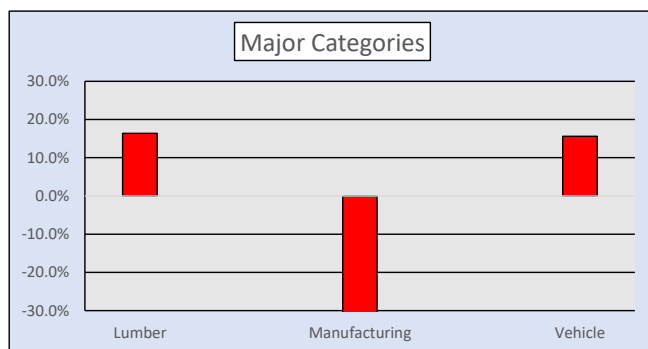
Sales Tax Activity

The Automotive, Food, and General categories showed increases of 1.2%, 14.7%, and 14.4%, respectively. However, the Utilities category showed a decrease of 9.4% when compared to 2023 year to date.



Use Tax Activity

The Lumber and Vehicles categories showed increases of 16.4% and 15.6%, respectively. However, the Manufacturing category showed a decrease of 42.0% when compared to 2023 year to date.

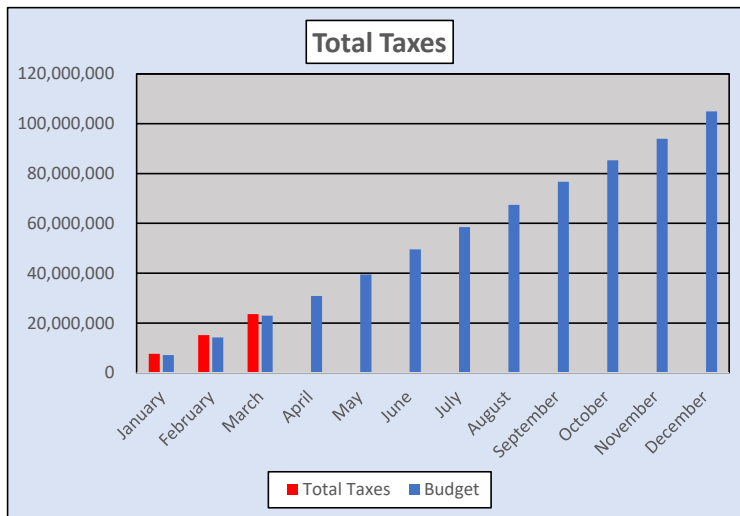


Sales & Use Tax - Budget To Actual

March

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%			\$ -
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			\$ 20,523,075	\$ 3,014,641	\$ 23,537,715



Revenue Growth Per Fund / Current Year to Previous Year

March 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	\$ 9,209,571	\$ 1,365,451	\$ 10,575,022	\$ 9,849,380	\$ 1,451,810	\$ 11,301,190	6.9%	6.3%	6.87%	1.81%
PIF Fund	\$ 1,625,222	\$ 240,958	\$ 1,866,179	\$ 1,738,126	\$ 256,202	\$ 1,994,328	6.9%	6.3%	6.87%	1.81%
Streets Fund	\$ 4,093,778	\$ 602,404	\$ 4,696,182	\$ 4,360,434	\$ 640,505	\$ 5,000,939	6.5%	6.3%	6.49%	1.53%
Open Space	\$ 1,091,668	\$ 160,642	\$ 1,252,310	\$ 1,162,777	\$ 170,801	\$ 1,333,577	6.5%	6.3%	6.49%	1.53%
Public Safety	\$ 3,165,851	\$ 465,866	\$ 3,631,716	\$ 3,372,069	\$ 495,324	\$ 3,867,393	6.5%	6.3%	6.49%	1.53%
LURA	\$ 81,921	\$ -	\$ 81,921	\$ 40,288	\$ -	\$ 40,288	-50.8%	N/A	-50.8%	-49.11%
All Funds Total	\$ 19,268,010	\$ 2,835,320	\$ 22,103,330	\$ 20,523,075	\$ 3,014,641	\$ 23,537,715	6.5%	6.3%	6.5%	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 three months is that the General Fund sales and use tax is up by 6.87%. 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 three months, The PIF sales and use tax revenue increased by 6.87%. 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 three months, the Street Fund sales and use tax revenue increased by 6.49%. 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 three months, the Open Space Fund sales and use tax revenue increased by 6.49%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

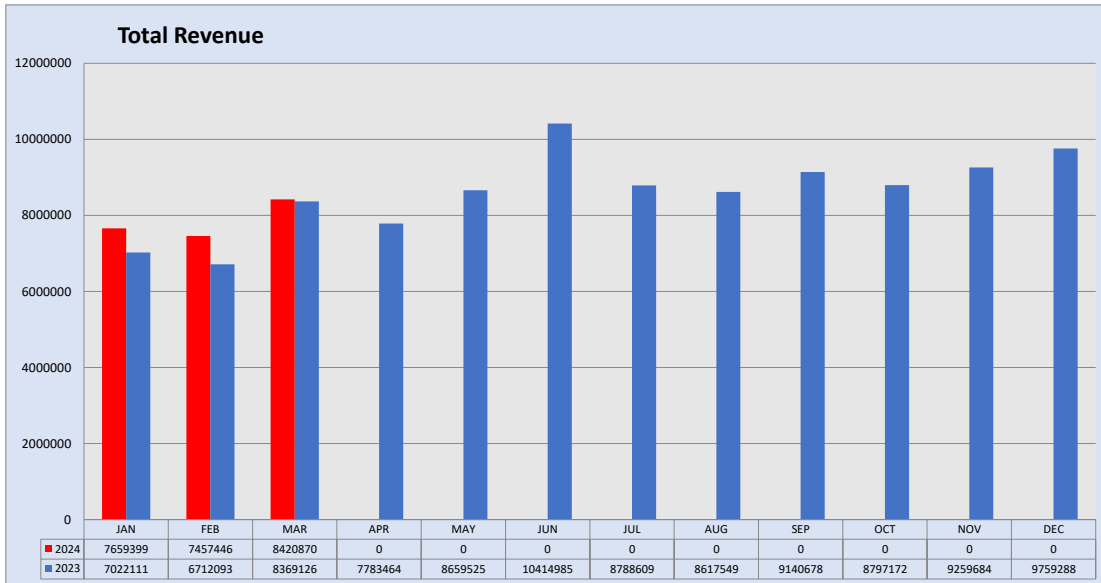
Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After three months, Public Safety sales and use tax revenue increased by 6.49%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

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
March 2024

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	10128	9839	289	10128	9839	289
Net Taxable Sales	\$ 214,286,110	\$ 207,005,445	3.5%	\$ 581,975,268	\$ 546,328,530	6.5%
Net Sales Tax	\$ 7,365,890	\$ 7,213,465	2.1%	\$ 20,087,262	\$ 19,007,111	5.7%
Delinquent Sales Tax	\$ 59,682	\$ 53,526		\$ 259,374	\$ 192,404	
Use Tax	\$ 939,148	\$ 1,040,342	-9.7%	\$ 2,886,251	\$ 2,786,306	3.6%
Delinquent Use Tax	\$ -	\$ 30,460		\$ 128,390	\$ 49,015	
Other Revenue*	\$ 56,150	\$ 31,333		\$ 176,438	\$ 68,494	
Total Revenue	\$ 8,420,870	\$ 8,369,126	0.6%	\$ 23,537,715	\$ 22,103,330	6.5%



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>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	89	94	(5)	89	94	(5)
Net Taxable Sales	\$ 3,671,734	\$ 3,852,674	-4.7%	\$ 9,129,859	\$ 8,791,452	3.8%
Net Sales Tax	\$ 128,315	\$ 133,710	-4.0%	\$ 317,871	\$ 305,414	4.1%
Delinquent Sales Tax	\$ 812	\$ 1,666		\$ 3,014	\$ 3,272	
Use Tax	\$ 219	\$ 770	-71.6%	\$ 579	\$ 1,423	-59.3%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue*	\$ 634	\$ 255		\$ 866	\$ 425	
Total Revenue	\$ 129,980	\$ 136,401	-4.7%	\$ 322,330	\$ 310,534	3.8%
% of Total Revenue	1.5%	1.6%	-0.1%	1.4%	1.4%	0.0%

<u>2000 Automotive</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	379	387	(8)	379	387	(8)
Net Taxable Sales	\$ 15,440,471	\$ 15,815,950	-2.4%	\$ 42,591,399	\$ 42,196,435	0.9%
Net Sales Tax	\$ 543,204	\$ 552,719	-1.7%	\$ 1,467,133	\$ 1,449,860	1.2%
Delinquent Sales Tax	\$ 2,333	\$ 2,681		\$ 23,696	\$ 35,642	
Use Tax	\$ 3,950	\$ 4,817	-18.0%	\$ 7,930	\$ 13,092	-39.4%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ 6,222	
Other Revenue	\$ 3,131	\$ 325		\$ 3,131	\$ 4,751	
Total Revenue	\$ 552,618	\$ 560,542	-1.4%	\$ 1,501,890	\$ 1,509,567	-0.5%
% of Total Revenue	6.6%	6.7%	-0.1%	6.4%	6.8%	-0.4%

<u>3000 Food</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	681	672	9	681	672	9
Net Taxable Sales	\$ 72,646,684	\$ 63,999,821	13.5%	\$ 205,514,065	\$ 178,794,687	14.9%
Net Sales Tax	\$ 2,536,550	\$ 2,244,631	13.0%	\$ 7,178,244	\$ 6,257,698	14.7%
Delinquent Sales Tax	\$ 20,308	\$ 7,423		\$ 54,787	\$ 33,668	
Use Tax	\$ 15,240	\$ 11,625	31.1%	\$ 33,636	\$ 41,227	(0.2)
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ 10,134	
Other Revenue	\$ 12,271	\$ 10,145		\$ 92,887	\$ 22,492	
Total Revenue	\$ 2,584,369	\$ 2,273,824	13.7%	\$ 7,359,554	\$ 6,365,219	15.6%
% of Total Revenue	30.7%	27.2%	3.5%	31.3%	28.8%	2.5%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	385	386	(1)	385	386	(1)
Net Taxable Sales	\$ 4,701,079	\$ 5,359,366	-12.3%	\$ 12,976,510	\$ 14,027,360	-7.5%
Net Sales Tax	\$ 164,165	\$ 187,259	-12.3%	\$ 447,733	\$ 489,145	-8.5%
Delinquent Sales Tax	\$ 251	\$ 104		\$ 6,081	\$ 1,661	
Use Tax	\$ 1,481	\$ 1,663	-10.9%	\$ 2,659	\$ 4,216	-36.9%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 30	\$ 1,182		\$ 515	\$ 2,057	
Total Revenue	\$ 165,927	\$ 190,208	-12.8%	\$ 456,988	\$ 497,079	-8.1%
% of Total Revenue	2.0%	2.3%	-0.3%	1.9%	2.2%	-0.3%
<u>5000 General</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1777	1532	245	1777	1532	245
Net Taxable Sales	\$ 55,463,816	\$ 48,930,206	13.4%	\$ 150,648,805	\$ 131,895,422	14.2%
Net Sales Tax	\$ 1,924,476	\$ 1,680,553	14.5%	\$ 5,228,698	\$ 4,570,313	14.4%
Delinquent Sales Tax	\$ 6,475	\$ 34,258		\$ 54,430	\$ 65,567	
Use Tax	\$ 8,591	\$ 4,446	93.2%	\$ 18,090	\$ 15,738	14.9%
Delinquent Use Tax	\$ -	\$ 11,543		\$ 30	\$ 11,648	
Other Revenue	\$ 22,280	\$ 10,950		\$ 36,869	\$ 19,025	
Total Revenue	\$ 1,961,822	\$ 1,741,750	12.6%	\$ 5,338,117	\$ 4,682,291	14.0%
% of Total Revenue	23.3%	20.8%	2.5%	22.7%	21.2%	1.5%
<u>6000 Lodging</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	204	188	16	204	188	16
Net Taxable Sales	\$ 1,519,099	\$ 2,086,429	-27.2%	\$ 4,451,483	\$ 5,330,133	-16.5%
Net Sales Tax	\$ 52,948	\$ 73,161	-27.6%	\$ 150,898	\$ 180,491	-16.4%
Delinquent Sales Tax	\$ 17	\$ -		\$ 4,914	\$ 6,429	
Use Tax	\$ 10	\$ 63	-84.1%	\$ 250	\$ 460	-45.7%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 14	\$ 329		\$ 552	\$ 1,046	
Total Revenue	\$ 52,989	\$ 73,553	-28.0%	\$ 156,614	\$ 188,426	-16.9%
% of Total Revenue	0.6%	0.9%	-0.2%	0.7%	0.9%	-0.2%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1051	1033	18	1051	1033	18
Net Taxable Sales	\$ 15,011,392	\$ 15,732,725	-4.6%	\$ 37,362,423	\$ 35,431,379	5.5%
Net Sales Tax	\$ 521,233	\$ 552,256	-5.6%	\$ 1,305,829	\$ 1,243,310	5.0%
Delinquent Sales Tax	\$ 6,091	\$ 191		\$ 6,981	\$ 1,757	
Use Tax	\$ 331,932	\$ 350,703	-5.4%	\$ 937,397	\$ 805,417	16.4%
Delinquent Use Tax	\$ -	\$ 64		\$ 16	\$ 1,199	
Other Revenue	\$ 746	\$ 37		\$ 920	\$ 887	
Total Revenue	\$ 860,002	\$ 903,251	-4.8%	\$ 2,251,143	\$ 2,052,570	9.7%
% of Total Revenue	10.2%	10.8%	-0.6%	9.6%	9.3%	0.3%

<u>8000 Professional</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2059	2157	(98)	2059	2157	(98)
Net Taxable Sales	\$ 4,543,546	\$ 4,079,576	11.4%	\$ 12,294,707	\$ 9,841,373	24.9%
Net Sales Tax	\$ 153,682	\$ 141,051	9.0%	\$ 392,903	\$ 338,280	16.1%
Delinquent Sales Tax	\$ 1,517	\$ 1,226		\$ 33,396	\$ 4,589	
Use Tax	\$ 18,229	\$ 14,624	24.7%	\$ 39,758	\$ 39,016	1.9%
Delinquent Use Tax	\$ -	\$ -		\$ 57	\$ 788	
Other Revenue	\$ 300	\$ 3,085		\$ 5,671	\$ 4,032	
Total Revenue	\$ 173,728	\$ 159,986	8.6%	\$ 471,785	\$ 386,705	22.0%
% of Total Revenue	2.1%	1.9%	0.2%	2.0%	1.7%	0.3%

<u>9000 Public Utility</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	387	385	2	387	385	2
Net Taxable Sales	\$ 14,520,735	\$ 16,644,122	-12.8%	\$ 45,523,100	\$ 54,629,828	-16.7%
Net Sales Tax	\$ 649,804	\$ 585,773	10.9%	\$ 1,740,238	\$ 1,920,145	-9.4%
Delinquent Sales Tax	\$ 503	\$ 1		\$ 2,173	\$ 4,068	
Use Tax	\$ 5,171	\$ 6,572	-21.3%	\$ 14,874	\$ 15,242	-2.4%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 228	\$ 3		\$ 410	\$ 66	
Total Revenue	\$ 655,706	\$ 592,349	10.7%	\$ 1,757,695	\$ 1,939,521	-9.4%
% of Total Revenue	7.8%	7.1%	0.7%	7.5%	8.8%	-1.3%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2789	2656	133	2789	2656	133
Net Taxable Sales	\$ 22,145,047	\$ 27,547,583	-19.6%	\$ 53,293,128	\$ 58,552,051	-9.0%
Net Sales Tax	\$ 760,659	\$ 960,056	-20.8%	\$ 1,805,226	\$ 2,023,344	-10.8%
Delinquent Sales Tax	\$ 13,510	\$ 5,013		\$ 59,578	\$ 27,662	
Use Tax	\$ 36,964	\$ 55,480	-33.4%	\$ 75,525	\$ 127,665	-40.8%
Delinquent Use Tax	\$ -	\$ 6,319		\$ 125,297	\$ 6,322	
Other Revenue	\$ 15,480	\$ 4,828		\$ 33,014	\$ 13,242	
Total Revenue	\$ 826,613	\$ 1,031,696	-19.9%	\$ 2,098,640	\$ 2,198,235	-4.5%
% of Total Revenue	9.8%	12.3%	-2.5%	8.9%	9.9%	-1.0%

<u>11000 Home Occupations</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	146	155	(9)	146	155	(9)
Net Taxable Sales	\$ 683,033	\$ 754,145	-9.4%	\$ 1,632,229	\$ 1,702,624	-4.1%
Net Sales Tax	\$ 23,561	\$ 26,052	-9.6%	\$ 56,355	\$ 58,752	-4.1%
Delinquent Sales Tax	\$ -	\$ 89		\$ -	\$ 214	
Use Tax	\$ 1	\$ 1	0.0%	\$ 2	\$ 9	-77.8%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 2	\$ 94		\$ 2	\$ 98	
Total Revenue	\$ 23,564	\$ 26,236	-10.2%	\$ 56,359	\$ 59,073	-4.6%
% of Total Revenue	0.3%	0.3%	0.0%	0.2%	0.3%	0.0%

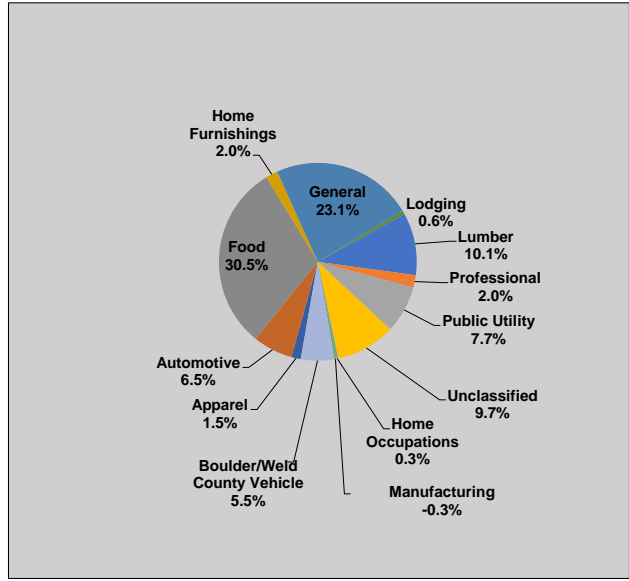
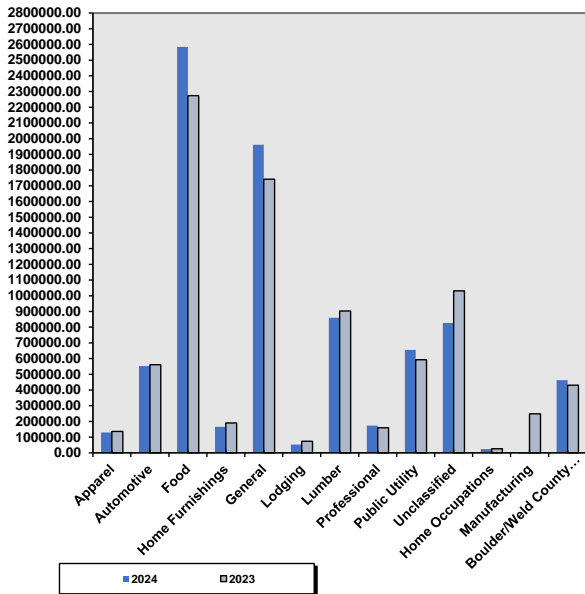
<u>12000 Manufacturing</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	181	194	(13)	181	194	(13)
Net Taxable Sales	\$ 3,939,474	\$ 2,202,848	78.8%	\$ 6,557,560	\$ 5,135,786	27.7%
Net Sales Tax	\$ (92,707)	\$ 76,244	-221.6%	\$ (3,866)	\$ 170,359	-102.3%
Delinquent Sales Tax	\$ 7,865	\$ 874		\$ 10,324	\$ 7,875	
Use Tax	\$ 54,731	\$ 159,167	-65.6%	\$ 238,521	\$ 411,006	-42.0%
Delinquent Use Tax	\$ -	\$ 12,534		\$ 2,990	\$ 12,702	
Other Revenue	\$ 1,034	\$ 100		\$ 1,601	\$ 373	
Total Revenue	\$ (29,077)	\$ 248,919	-111.7%	\$ 249,570	\$ 602,315	-58.6%
% of Total Revenue	-0.3%	3.0%	-3.3%	1.1%	2.7%	-1.7%

<u>00000 Boulder/Weld County Vehicle</u>	March-24	March-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Use Tax	\$ 462,629	\$ 430,411	7.5%	\$ 1,517,030	\$ 1,311,795	15.6%
% of Total Revenue	5.5%	5.1%	0.4%	6.4%	5.9%	0.5%

Net Sales & Use Tax by Industry Type

For The Month of

March 2024



Summary Of Sales & Use Tax Activity By Industry

March

2024

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	March 2024	March 2023	INCR/(DECR)	YTD 2024	YTD 2023	INCR/ (DECR)
Apparel			Net Taxable Sales	\$ 3,671,734	\$ 3,852,674	-4.7%	\$ 9,129,859	\$ 8,791,452	3.8%
1000	89		Total Revenue	\$ 129,980	\$ 136,401	-4.7%	\$ 322,330	\$ 310,534	3.8%
Automotive			Net Taxable Sales	\$ 15,440,471	\$ 15,815,950	-2.4%	\$ 42,591,399	\$ 42,196,435	0.9%
2000	379		Total Revenue	\$ 552,618	\$ 560,542	-1.4%	\$ 1,501,890	\$ 1,509,567	-0.5%
Food			Net Taxable Sales	\$ 72,646,684	\$ 63,999,821	13.5%	\$ 205,514,065	\$ 178,794,687	14.9%
3000	681		Total Revenue	\$ 2,584,369	\$ 2,273,824	13.7%	\$ 7,359,554	\$ 6,365,219	15.6%
Home Furnishings			Net Taxable Sales	\$ 4,701,079	\$ 5,359,366	-12.3%	\$ 12,976,510	\$ 14,027,360	-7.5%
4000	385		Total Revenue	\$ 165,927	\$ 190,208	-12.8%	\$ 456,988	\$ 497,079	-8.1%
General			Net Taxable Sales	\$ 55,463,816	\$ 48,930,206	13.4%	\$ 150,648,805	\$ 131,895,422	14.2%
5000	1777		Total Revenue	\$ 1,961,822	\$ 1,741,750	12.6%	\$ 5,338,117	\$ 4,682,291	14.0%
Lodging			Net Taxable Sales	\$ 1,519,099	\$ 2,086,429	-27.2%	\$ 4,451,483	\$ 5,330,133	-16.5%
6000	204		Total Revenue	\$ 52,989	\$ 73,553	-28.0%	\$ 156,614	\$ 188,426	-16.9%
Lumber			Net Taxable Sales	\$ 15,011,392	\$ 15,732,725	-4.6%	\$ 37,362,423	\$ 35,431,379	5.5%
7000	1051		Total Revenue	\$ 860,002	\$ 903,251	-4.8%	\$ 2,251,143	\$ 2,052,570	9.7%
Professional			Net Taxable Sales	\$ 4,543,546	\$ 4,079,576	11.4%	\$ 12,294,707	\$ 9,841,373	24.9%
8000	2059		Total Revenue	\$ 173,728	\$ 159,986	8.6%	\$ 471,785	\$ 386,705	22.0%
Public Utility			Net Taxable Sales	\$ 14,520,735	\$ 16,644,122	-12.8%	\$ 45,523,100	\$ 54,629,828	-16.7%
9000	387		Total Revenue	\$ 655,706	\$ 592,349	10.7%	\$ 1,757,695	\$ 1,939,521	-9.4%
Unclassified			Net Taxable Sales	\$ 22,145,047	\$ 27,547,583	-19.6%	\$ 53,293,128	\$ 58,552,051	-9.0%
10000	2789		Total Revenue	\$ 826,613	\$ 1,031,696	-19.9%	\$ 2,098,640	\$ 2,198,235	-4.5%
Home Occupations			Net Taxable Sales	\$ 683,033	\$ 754,145	-9.4%	\$ 1,632,229	\$ 1,702,624	-4.1%
11000	146		Total Revenue	\$ 23,564	\$ 26,236	-10.2%	\$ 56,359	\$ 59,073	-4.6%
Manufacturing			Net Taxable Sales	\$ 3,939,474	\$ 2,202,848	78.8%	\$ 6,557,560	\$ 5,135,786	27.7%
12000	181		Total Revenue	\$ (29,077)	\$ 248,919	-111.7%	\$ 249,570	\$ 602,315	-58.6%
Boulder/Weld County Vehicles			Net Taxable Sales	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
0000	2		Total Revenue	\$ 462,629	\$ 430,411	7.5%	\$ 1,517,030	\$ 1,311,795	15.6%
GRAND TOTALS	10130		Net Taxable Sales	\$ 214,286,110	\$ 207,005,445	3.5%	\$ 581,975,268	\$ 546,328,530	6.5%
			Total Revenue	\$ 8,420,870	\$ 8,369,126	0.6%	\$ 23,537,715	\$ 22,103,330	6.5%

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

March

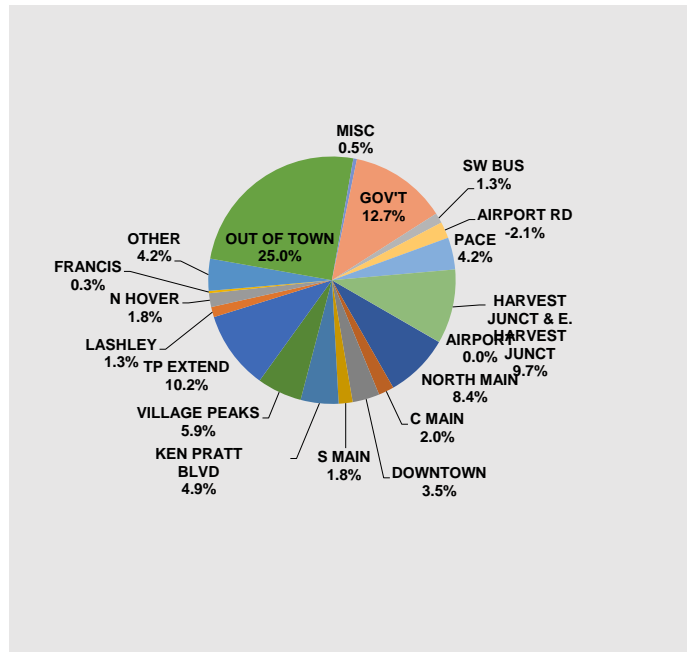
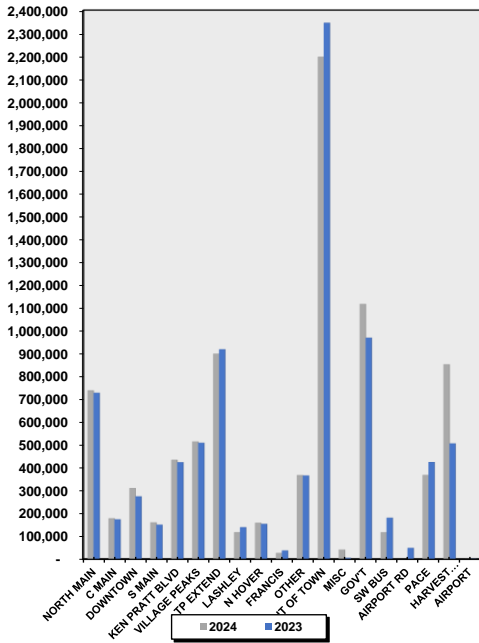
2024

LOCATION	NTS / Total Rev.	% Of Total	March-24	March-23	INCR/ (DECR)	% Of Total YTD	YTD 2024	YTD 2023	INCR/ (DECR)
North Main	Net Taxable Sales	9.7%	\$ 20,859,373	\$ 20,559,646	1.5%	10.1%	\$ 58,588,719	\$ 57,068,918	2.7%
	Total Revenue	8.8%	\$ 739,996	\$ 729,643	1.4%	0.4%	\$ 2,068,438	\$ 2,027,893	2.0%
Central Main	Net Taxable Sales	2.3%	\$ 5,030,097	\$ 4,771,022	5.4%	2.4%	\$ 13,695,000	\$ 12,573,614	8.9%
	Total Revenue	2.1%	\$ 178,410	\$ 174,108	2.5%	0.1%	\$ 482,958	\$ 456,548	5.8%
Downtown	Net Taxable Sales	4.1%	\$ 8,706,688	\$ 7,751,430	12.3%	3.8%	\$ 21,871,817	\$ 20,354,396	7.5%
	Total Revenue	3.7%	\$ 311,296	\$ 275,140	13.1%	0.1%	\$ 777,753	\$ 719,142	8.2%
South Main	Net Taxable Sales	2.1%	\$ 4,394,577	\$ 4,258,486	3.2%	2.2%	\$ 12,894,350	\$ 12,164,097	6.0%
	Total Revenue	1.9%	\$ 160,322	\$ 150,715	6.4%	0.1%	\$ 461,027	\$ 430,067	7.2%
Ken Pratt Boulevard	Net Taxable Sales	5.7%	\$ 12,291,972	\$ 11,970,351	2.7%	5.9%	\$ 34,046,845	\$ 32,061,263	6.2%
	Total Revenue	5.2%	\$ 435,255	\$ 424,884	2.4%	0.2%	\$ 1,205,978	\$ 1,140,712	5.7%
Village At The Peaks	Net Taxable Sales	6.6%	\$ 14,229,079	\$ 14,256,616	-0.2%	6.9%	\$ 40,277,331	\$ 41,068,540	-1.9%
	Total Revenue	6.1%	\$ 515,587	\$ 510,132	1.1%	0.3%	\$ 1,589,774	\$ 1,473,314	7.9%
Twin Peaks Square Ext.	Net Taxable Sales	11.8%	\$ 25,245,307	\$ 26,154,581	-3.5%	12.3%	\$ 71,603,476	\$ 69,815,338	2.6%
	Total Revenue	10.7%	\$ 900,377	\$ 920,012	-2.1%	0.4%	\$ 2,544,469	\$ 2,488,716	2.2%
Lashley	Net Taxable Sales	1.5%	\$ 3,318,943	\$ 3,930,247	-15.6%	1.6%	\$ 9,391,642	\$ 10,626,134	-11.6%
	Total Revenue	1.4%	\$ 117,699	\$ 139,814	-15.8%	0.1%	\$ 334,218	\$ 378,476	-11.7%
North Hover	Net Taxable Sales	2.0%	\$ 4,202,549	\$ 4,342,917	-3.2%	2.0%	\$ 11,635,083	\$ 11,939,232	-2.5%
	Total Revenue	1.9%	\$ 158,677	\$ 154,154	2.9%	0.1%	\$ 421,248	\$ 423,055	-0.4%
Francis	Net Taxable Sales	0.3%	\$ 748,755	\$ 771,985	-3.0%	0.4%	\$ 2,243,921	\$ 2,207,575	1.6%
	Total Revenue	0.3%	\$ 26,556	\$ 37,392	-29.0%	0.0%	\$ 144,514	\$ 87,649	64.9%
All Others	Net Taxable Sales	4.1%	\$ 8,846,324	\$ 8,509,276	4.0%	4.1%	\$ 23,666,342	\$ 20,606,349	14.8%
	Total Revenue	4.4%	\$ 367,988	\$ 366,536	0.4%	0.2%	\$ 1,009,987	\$ 896,220	12.7%
Out of Town	Net Taxable Sales	28.7%	\$ 61,515,999	\$ 65,737,108	-6.4%	26.9%	\$ 156,721,290	\$ 163,245,279	-4.0%
	Total Revenue	26.1%	\$ 2,197,132	\$ 2,345,482	-6.3%	1.0%	\$ 5,578,709	\$ 5,815,367	-4.1%
Miscellaneous	Net Taxable Sales	0.5%	\$ 1,084,569	\$ 152,809	609.8%	0.3%	\$ 1,622,780	\$ 294,112	451.8%
	Total Revenue	0.5%	\$ 41,109	\$ 5,323	672.3%	0.0%	\$ 62,106	\$ 10,360	499.5%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.7%	\$ 5,716,282	\$ 5,781,391	-1.1%	3.1%	\$ 18,116,611	\$ 18,235,329	-0.7%
	Total Revenue	13.3%	\$ 1,117,779	\$ 970,586	15.2%	0.5%	\$ 3,198,349	\$ 2,736,130	16.9%
SW Business	Net Taxable Sales	0.9%	\$ 1,885,411	\$ 2,529,798	-25.5%	0.9%	\$ 5,372,351	\$ 6,720,893	-20.1%
	Total Revenue	1.4%	\$ 117,003	\$ 181,066	-35.4%	0.1%	\$ 318,654	\$ 451,002	-29.3%
Airport Road	Net Taxable Sales	0.2%	\$ 400,375	\$ 534,857	-25.1%	0.2%	\$ 1,070,425	\$ 1,470,551	-27.2%
	Total Revenue	-2.2%	\$ (188,162)	\$ 48,892	-484.9%	0.0%	\$ (158,531)	\$ 102,953	-254.0%
Pace	Net Taxable Sales	5.6%	\$ 12,025,000	\$ 11,209,856	7.3%	5.9%	\$ 34,566,820	\$ 32,016,530	8.0%
	Total Revenue	4.4%	\$ 368,572	\$ 425,682	-13.4%	0.2%	\$ 1,186,468	\$ 1,239,976	-4.3%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.1%	\$ 23,768,753	\$ 13,741,019	73.0%	11.1%	\$ 64,527,089	\$ 33,751,722	91.2%
	Total Revenue	10.1%	\$ 854,161	\$ 507,505	68.3%	0.4%	\$ 2,307,913	\$ 1,220,388	89.1%
Airport	Net Taxable Sales	0.0%	\$ 16,057	\$ 42,050	-61.8%	0.0%	\$ 63,376	\$ 108,658	-41.7%
	Total Revenue	0.0%	\$ 1,113	\$ 2,060	-46.0%	0.0%	\$ 3,683	\$ 5,362	-31.3%
Grand Total	Net Taxable Sales	100%	\$ 214,286,110	\$ 207,005,445	3.5%		\$ 581,975,268	\$ 546,328,530	6.5%
Grand Total	Total Revenue	100%	\$ 8,420,870	\$ 8,369,126	0.6%		\$ 23,537,715	\$ 22,103,330	6.5%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

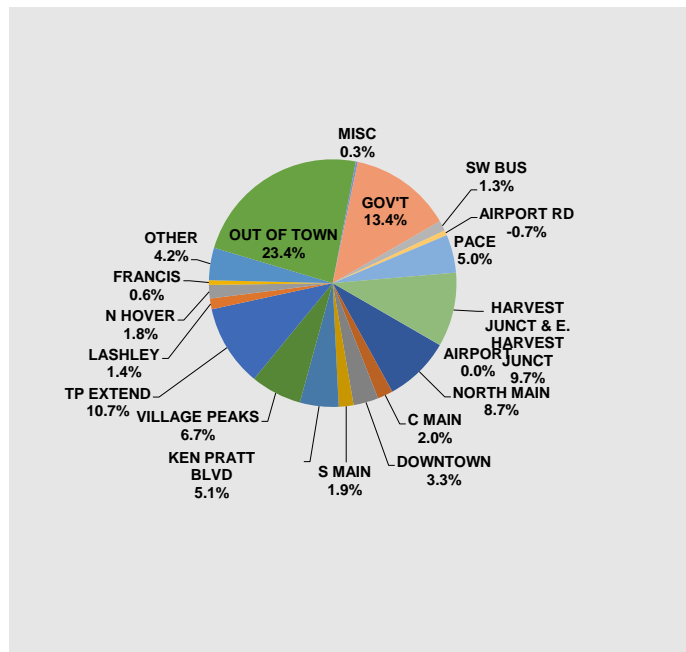
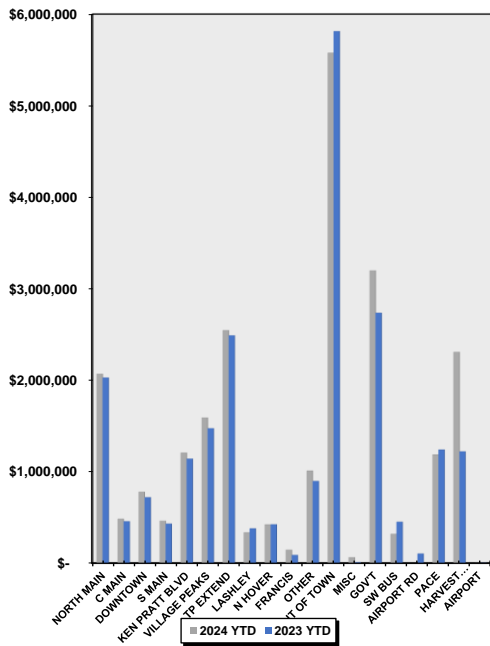
For The Month of

March 2024



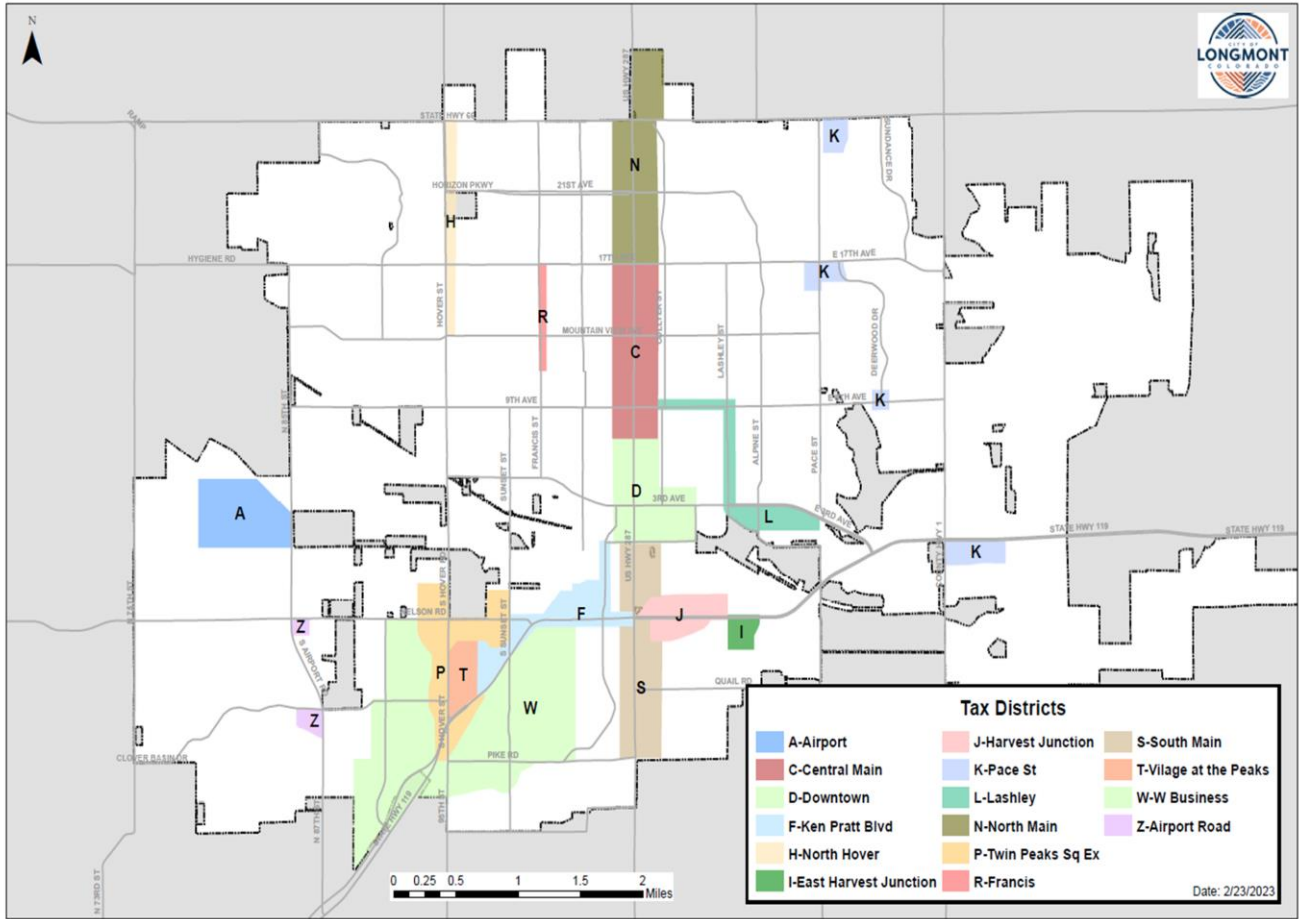
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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

March

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	\$ -	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	\$ 85,649		\$ 101,202			

SPECIAL MARIJUANA TAX

March

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		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	\$ 158,933		\$ 140,613			