
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

August 2024

SUMMARY

Title		Data
Total Taxes This Month	\$	10,233,333
Compared to Last Year	\$	8,617,549
Percentage Change:		18.7%

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SALES AND USE TAX SUMMARY

CITY OF LONGMONT

August 2024

Overview

Month of August: Total Sales and Use Tax for the month of August increased overall by 18.7% compared to last year. Current Sales Tax collection increased by 7.2% and current Use Tax collection increased 55.9%.

Year to Date: Total Sales and Use Tax through August increased by 5.7% for 2024. The sales Tax component increased by 5.4% and the Use Tax component increased by 7.7%.

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.

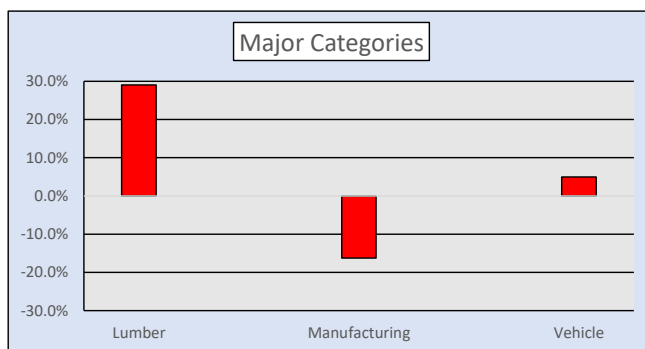
Sales Tax Activity

The Automotive, Food, and General categories showed increases of 1.2%, 6.8%, and 10.7%, respectively. However, the Utilities category showed a decrease of 5.4% when compared to 2023 year to date.



Use Tax Activity

The Lumber and Vehicles categories showed increases of 29.1% and 4.9%, respectively. However, the Manufacturing category showed a decrease of 16.2% when compared to 2023 year to date.

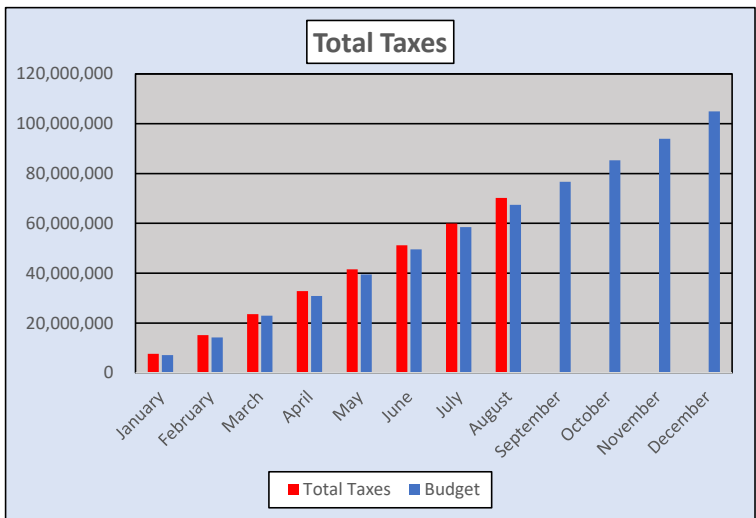


Sales & Use Tax - Budget To Actual

August

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%	\$ 7,387,949	\$ 1,311,934	\$ 8,699,883
August	\$ 8,916,916	\$ 67,415,712	64.3%	\$ 8,121,684	\$ 2,111,649	\$ 10,233,333
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			\$ 59,363,925	\$ 10,805,537	\$ 70,169,462



Revenue Growth Per Fund / Current Year to Previous Year

August 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	\$ 26,936,884	\$ 4,833,185	\$ 31,770,069	\$ 28,490,631	\$ 5,203,798	\$ 33,694,429	5.8%	7.7%	6.06%	1.81%
PIF Fund	\$ 4,753,572	\$ 852,911	\$ 5,606,483	\$ 5,027,756	\$ 918,318	\$ 5,946,074	5.8%	7.7%	6.06%	1.81%
Streets Fund	\$ 11,968,470	\$ 2,132,289	\$ 14,100,758	\$ 12,612,753	\$ 2,295,796	\$ 14,908,549	5.4%	7.7%	5.73%	1.53%
Open Space	\$ 3,191,575	\$ 568,610	\$ 3,760,185	\$ 3,363,385	\$ 612,211	\$ 3,975,596	5.4%	7.7%	5.73%	1.53%
Public Safety	\$ 9,255,613	\$ 1,648,975	\$ 10,904,588	\$ 9,753,869	\$ 1,775,414	\$ 11,529,283	5.4%	7.7%	5.73%	1.53%
LURA	\$ 225,379	\$ -	\$ 225,379	\$ 115,531	\$ -	\$ 115,531	-48.7%	N/A	-48.7%	-49.11%
All Funds Total	\$ 56,331,492	\$ 10,035,971	\$ 66,367,462	\$ 59,363,925	\$ 10,805,537	\$ 70,169,462	5.4%	7.7%	5.7%	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 eight months is that the General Fund sales and use tax is up by 6.06%. 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 eight months, The PIF sales and use tax revenue increased by 6.06%. 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 eight months, the Street Fund sales and use tax revenue increased by 5.73%. 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 eight months, the Open Space Fund sales and use tax revenue increased by 5.73%. 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 eight months, Public Safety sales and use tax revenue increased by 5.73%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

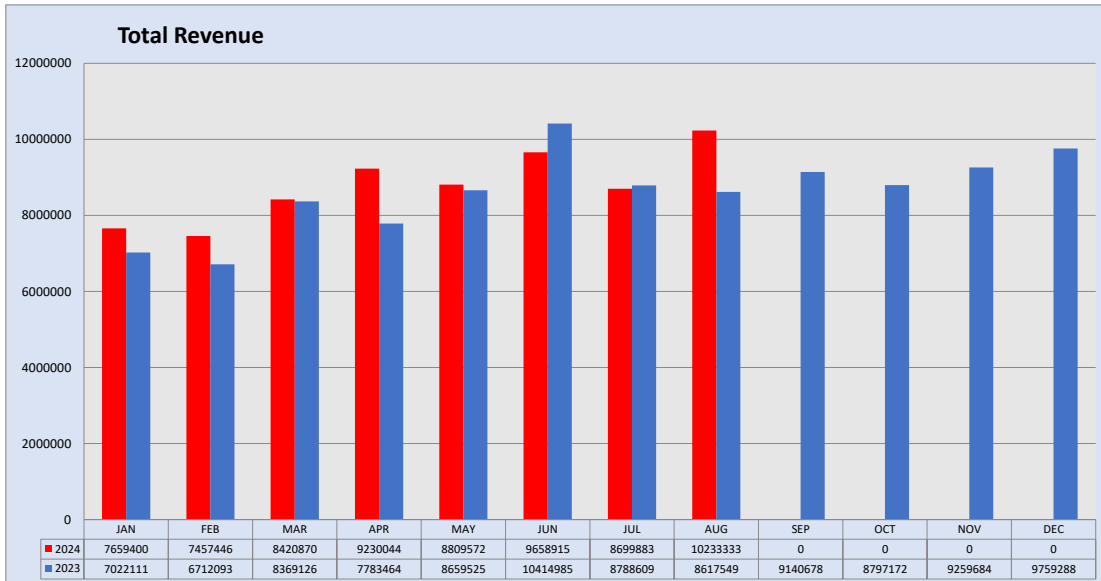
LURA For 2024, an amount of \$160,437 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

August 2024

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	10687	9745	942	10687	9745	942
Net Taxable Sales	\$227,995,405	\$206,440,845	10.4%	\$1,682,828,787	\$1,598,077,847	5.3%
Net Sales Tax	\$7,761,125	\$7,237,212	7.2%	\$57,739,081	\$55,423,700	4.2%
Delinquent Sales Tax	\$241,193	\$22,450		\$1,196,709	\$688,413	
Use Tax	\$2,071,574	\$1,328,752	55.9%	\$10,611,971	\$9,787,065	8.4%
Delinquent Use Tax	\$40,075	\$3,293		\$193,567	\$248,907	
Other Revenue*	\$119,366	\$25,842		\$428,135	\$219,377	
Total Revenue	\$10,233,333	\$8,617,549	18.7%	\$70,169,463	\$66,367,462	5.7%



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

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

SALES AND USE TAX

SALES AND USE TAX

ACCOUNT GROUPS

<u>1000 Apparel</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	87	90	(3)	87	90	(3)
Net Taxable Sales	\$3,811,637	\$3,756,723	1.5%	\$27,652,396	\$26,957,430	2.6%
Net Sales Tax	\$133,849	\$131,584	1.7%	\$966,429	\$898,986	7.5%
Delinquent Sales Tax	\$220	\$464		\$5,824	\$48,275	
Use Tax	\$32	\$743	-95.7%	\$929	\$3,626	-74.4%
Delinquent Use Tax	\$0	\$0		\$0	\$6,520	
Other Revenue*	\$38	\$54		\$1,153	\$8,004	
Total Revenue	\$134,139	\$132,845	1.0%	\$974,335	\$965,411	0.9%
% of Total Revenue	1.3%	1.5%	-0.2%	1.4%	1.5%	-0.1%

<u>2000 Automotive</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	385	390	(5)	385	390	(5)
Net Taxable Sales	\$15,347,358	\$15,771,211	-2.7%	\$119,299,917	\$118,147,775	1.0%
Net Sales Tax	\$534,136	\$550,574	-3.0%	\$4,138,055	\$4,087,067	1.2%
Delinquent Sales Tax	\$5,687	\$3,301		\$48,687	\$57,981	
Use Tax	\$1,784	\$2,925	-39.0%	\$20,202	\$31,965	-36.8%
Delinquent Use Tax	\$0	\$0		\$0	\$6,222	
Other Revenue	\$3,502	\$2,195		\$14,418	\$15,061	
Total Revenue	\$545,109	\$558,995	-2.5%	\$4,221,362	\$4,198,296	0.5%
% of Total Revenue	5.3%	6.5%	-1.2%	6.0%	6.3%	-0.3%

<u>3000 Food</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	708	683	25	708	683	25
Net Taxable Sales	\$77,390,073	\$71,049,145	8.9%	\$573,965,305	\$533,990,473	7.5%
Net Sales Tax	\$2,605,249	\$2,500,638	4.2%	\$19,937,541	\$18,662,093	6.8%
Delinquent Sales Tax	\$118,947	\$395		\$239,543	\$114,085	
Use Tax	\$30,463	\$14,790	106.0%	\$134,415	\$146,388	-8.2%
Delinquent Use Tax	\$174	\$0		\$317	\$10,950	
Other Revenue	\$0	\$19,230		\$103,285	\$63,456	
Total Revenue	\$2,754,833	\$2,535,053	8.7%	\$20,415,101	\$18,996,972	7.5%
% of Total Revenue	26.9%	29.4%	-2.5%	29.1%	28.6%	0.5%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	383	383	0	383	383	0
Net Taxable Sales	\$5,045,816	\$4,854,414	3.9%	\$35,597,673	\$37,219,076	-4.4%
Net Sales Tax	\$167,384	\$169,753	-1.4%	\$1,208,557	\$1,271,963	-5.0%
Delinquent Sales Tax	\$585	\$268		\$28,826	\$29,112	
Use Tax	\$798	\$1,024	-22.1%	\$6,491	\$9,376	-30.8%
Delinquent Use Tax	\$0	\$0		\$10	\$0	
Other Revenue	\$0	\$0		\$2,935	\$10,240	
Total Revenue	\$168,767	\$171,045	-1.3%	\$1,246,819	\$1,320,691	-5.6%
% of Total Revenue	1.6%	2.0%	-0.3%	1.8%	2.0%	-0.2%
<u>5000 General</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2030	1608	422	2030	1608	422
Net Taxable Sales	\$65,851,369	\$51,984,572	26.7%	\$439,794,720	\$394,040,483	11.6%
Net Sales Tax	\$2,286,733	\$1,830,242	24.9%	\$15,195,296	\$13,725,259	10.7%
Delinquent Sales Tax	\$33,356	\$269		\$230,455	\$125,071	
Use Tax	\$38,328	\$8,848	333.2%	\$88,454	\$55,908	58.2%
Delinquent Use Tax	\$0	\$0		\$535	\$13,317	
Other Revenue	\$87,104	\$147		\$170,654	\$44,840	
Total Revenue	\$2,445,521	\$1,839,506	32.9%	\$15,685,394	\$13,964,395	12.3%
% of Total Revenue	23.9%	21.3%	2.6%	22.4%	21.0%	1.3%
<u>6000 Lodging</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	210	197	13	210	197	13
Net Taxable Sales	\$3,331,814	\$3,009,507	10.7%	\$19,852,397	\$21,009,733	-5.5%
Net Sales Tax	\$116,688	\$105,839	10.3%	\$678,956	\$730,773	-7.1%
Delinquent Sales Tax	\$531	\$0		\$17,234	\$6,882	
Use Tax	\$0	\$356	-100.0%	\$254	\$891	-71.5%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$59	\$0		\$1,993	\$1,114	
Total Revenue	\$117,278	\$106,195	10.4%	\$698,437	\$739,660	-5.6%
% of Total Revenue	1.1%	1.2%	-0.1%	1.0%	1.1%	-0.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1063	1038	25	1063	1038	25
Net Taxable Sales	\$14,736,431	\$18,045,015	-18.3%	\$131,638,202	\$124,568,365	5.7%
Net Sales Tax	\$510,645	\$624,288	-18.2%	\$4,350,051	\$4,289,765	1.4%
Delinquent Sales Tax	\$763	\$9,244		\$274,333	\$67,485	
Use Tax	\$1,304,868	\$553,380	135.8%	\$4,946,878	\$3,832,811	29.1%
Delinquent Use Tax	\$471	\$1,768		\$7,486	\$7,199	
Other Revenue	\$0	\$1,696		\$42,344	\$11,652	
Total Revenue	\$1,816,747	\$1,190,376	52.6%	\$9,621,092	\$8,208,912	17.2%
% of Total Revenue	17.8%	13.8%	3.9%	13.7%	12.4%	1.3%

<u>8000 Professional</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2120	2024	96	2120	2024	96
Net Taxable Sales	\$4,434,754	\$6,410,320	-30.8%	\$34,957,340	\$29,575,650	18.2%
Net Sales Tax	\$148,881	\$219,122	-32.1%	\$1,149,398	\$1,010,985	13.7%
Delinquent Sales Tax	\$3,298	\$5,787		\$64,237	\$21,550	
Use Tax	\$12,259	\$18,013	-31.9%	\$125,469	\$134,833	-6.9%
Delinquent Use Tax	\$383	\$1,365		\$1,156	\$3,028	
Other Revenue	\$421	\$1,044		\$12,717	\$7,983	
Total Revenue	\$165,242	\$245,331	-32.6%	\$1,352,977	\$1,178,379	14.8%
% of Total Revenue	1.6%	2.8%	-1.2%	1.9%	1.8%	0.2%

<u>9000 Public Utility</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	394	383	11	394	383	11
Net Taxable Sales	\$13,836,196	\$13,045,594	6.1%	\$108,582,938	\$118,340,518	-8.2%
Net Sales Tax	\$466,850	\$459,425	1.6%	\$3,930,067	\$4,156,528	-5.4%
Delinquent Sales Tax	\$20,462	\$0		\$32,352	\$10,554	
Use Tax	\$7,121	\$5,373	32.5%	\$47,798	\$40,971	16.7%
Delinquent Use Tax	\$38,637	\$0		\$38,637	\$0	
Other Revenue	\$25,645	\$0		\$31,455	\$749	
Total Revenue	\$558,715	\$464,798	20.2%	\$4,080,309	\$4,208,802	-3.1%
% of Total Revenue	5.5%	5.4%	0.1%	5.8%	6.3%	-0.5%

SALES AND USE TAX

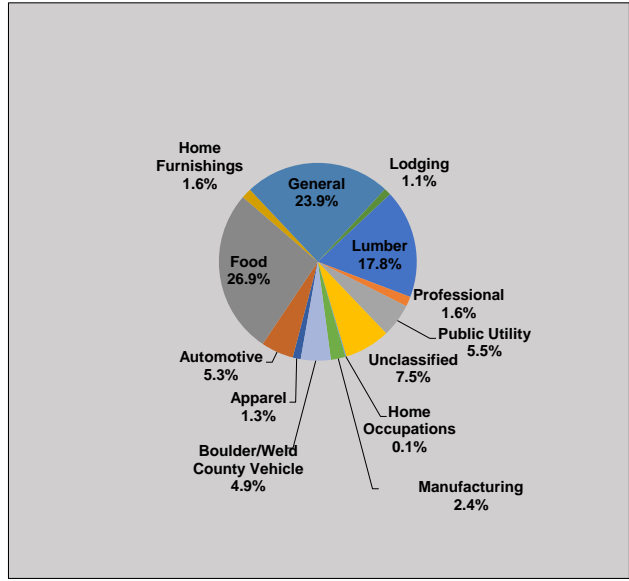
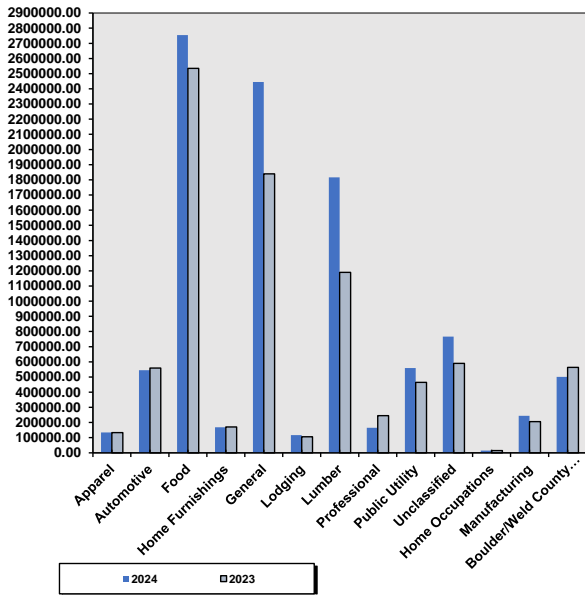
ACCOUNT GROUPS

<u>10000 Unclassified</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2971	2608	363	2971	2608	363
Net Taxable Sales	\$21,615,521	\$15,735,251	37.4%	\$168,750,192	\$172,679,555	-2.3%
Net Sales Tax	\$709,493	\$548,649	29.3%	\$5,665,193	\$5,852,702	-3.2%
Delinquent Sales Tax	\$47,819	\$2,722		\$203,301	\$193,719	
Use Tax	\$7,745	\$36,712	-78.9%	\$145,448	\$439,165	-66.9%
Delinquent Use Tax	\$16	\$0		\$128,146	\$175,913	
Other Revenue	\$1,568	\$1,410		\$39,569	\$51,925	
Total Revenue	\$766,641	\$589,493	30.1%	\$6,181,657	\$6,713,424	-7.9%
% of Total Revenue	7.5%	6.8%	0.7%	8.8%	10.1%	-1.3%
<u>11000 Home Occupations</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	145	156	(11)	145	156	(11)
Net Taxable Sales	\$432,286	\$422,539	2.3%	\$4,177,047	\$4,769,868	-12.4%
Net Sales Tax	\$13,566	\$14,569	-6.9%	\$142,736	\$164,836	-13.4%
Delinquent Sales Tax	\$1,357	\$0		\$1,445	\$333	
Use Tax	\$0	\$1	-100.0%	\$27	\$14	92.9%
Delinquent Use Tax	\$0	\$0		\$0	\$3	
Other Revenue	\$0	\$0		\$82	\$150	
Total Revenue	\$14,923	\$14,570	2.4%	\$144,290	\$165,336	-12.7%
% of Total Revenue	0.1%	0.2%	0.0%	0.2%	0.2%	0.0%
<u>12000 Manufacturing</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	189	185	4	189	185	4
Net Taxable Sales	\$2,162,150	\$2,356,554	-8.2%	\$18,560,660	\$16,778,921	10.6%
Net Sales Tax	\$67,651	\$82,529	-18.0%	\$376,802	\$572,743	-34.2%
Delinquent Sales Tax	\$8,168	\$0		\$50,472	\$13,366	
Use Tax	\$166,952	\$122,974	35.8%	\$978,722	\$1,168,227	-16.2%
Delinquent Use Tax	\$394	\$160		\$17,280	\$25,755	
Other Revenue	\$1,029	\$66		\$7,530	\$4,203	
Total Revenue	\$244,194	\$205,729	18.7%	\$1,430,806	\$1,784,294	-19.8%
% of Total Revenue	2.4%	2.4%	0.0%	2.0%	2.7%	-0.6%
<u>00000 Boulder/Weld County Vehicle</u>	August-24	August-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Use Tax	\$501,224	\$563,613	-11.1%	\$4,116,884	\$3,922,890	4.9%
% of Total Revenue	4.9%	6.5%	-1.6%	5.9%	5.9%	0.0%

Net Sales & Use Tax by Industry Type

For The Month of

August 2024



Summary Of Sales & Use Tax Activity By Industry

August

2024

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	August 2024	August 2023	INCR/(DECR)	YTD 2024	YTD 2023	INCR/ (DECR)
Apparel			Net Taxable Sales	\$3,811,637	\$3,756,723	1.5%	\$27,652,396	\$26,957,430	2.6%
1000	87		Total Revenue	\$134,139	\$132,845	1.0%	\$974,335	\$965,411	0.9%
Automotive			Net Taxable Sales	\$15,347,358	\$15,771,211	-2.7%	\$119,299,917	\$118,147,775	1.0%
2000	385		Total Revenue	\$545,109	\$558,995	-2.5%	\$4,221,362	\$4,198,296	0.5%
Food			Net Taxable Sales	\$77,390,073	\$71,049,145	8.9%	\$573,965,305	\$533,990,473	7.5%
3000	708		Total Revenue	\$2,754,833	\$2,535,053	8.7%	\$20,415,101	\$18,996,972	7.5%
Home Furnishings			Net Taxable Sales	\$5,045,816	\$4,854,414	3.9%	\$35,597,673	\$37,219,076	-4.4%
4000	383		Total Revenue	\$168,767	\$171,045	-1.3%	\$1,246,819	\$1,320,691	-5.6%
General			Net Taxable Sales	\$65,851,369	\$51,984,572	26.7%	\$439,794,720	\$394,040,483	11.6%
5000	2030		Total Revenue	\$2,445,521	\$1,839,506	32.9%	\$15,685,394	\$13,964,395	12.3%
Lodging			Net Taxable Sales	\$3,331,814	\$3,009,507	10.7%	\$19,852,397	\$21,009,733	-5.5%
6000	210		Total Revenue	\$117,278	\$106,195	10.4%	\$698,437	\$739,660	-5.6%
Lumber			Net Taxable Sales	\$14,736,431	\$18,045,015	-18.3%	\$131,638,202	\$124,568,365	5.7%
7000	1063		Total Revenue	\$1,816,747	\$1,190,376	52.6%	\$9,621,092	\$8,208,912	17.2%
Professional			Net Taxable Sales	\$4,434,754	\$6,410,320	-30.8%	\$34,957,340	\$29,575,650	18.2%
8000	2120		Total Revenue	\$165,242	\$245,331	-32.6%	\$1,352,977	\$1,178,379	14.8%
Public Utility			Net Taxable Sales	\$13,836,196	\$13,045,594	6.1%	\$108,582,938	\$118,340,518	-8.2%
9000	394		Total Revenue	\$558,715	\$464,798	20.2%	\$4,080,309	\$4,208,802	-3.1%
Unclassified			Net Taxable Sales	\$21,615,521	\$15,735,251	37.4%	\$168,750,192	\$172,679,555	-2.3%
10000	2971		Total Revenue	\$766,641	\$589,493	30.1%	\$6,181,657	\$6,713,424	-7.9%
Home Occupations			Net Taxable Sales	\$432,286	\$422,539	2.3%	\$4,177,047	\$4,769,868	-12.4%
11000	145		Total Revenue	\$14,923	\$14,570	2.4%	\$144,290	\$165,336	-12.7%
Manufacturing			Net Taxable Sales	\$2,162,150	\$2,356,554	-8.2%	\$18,560,660	\$16,778,921	10.6%
12000	189		Total Revenue	\$244,194	\$205,729	18.7%	\$1,430,806	\$1,784,294	-19.8%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$501,224	\$563,613	-11.1%	\$4,116,884	\$3,922,890	4.9%
GRAND TOTALS	10687		Net Taxable Sales	\$227,995,405	\$206,440,845	10.4%	\$1,682,828,787	\$1,598,077,847	5.3%
			Total Revenue	\$10,233,333	\$8,617,549	18.7%	\$70,169,463	\$66,367,462	5.7%

Industries

Account	Group	Industry Descriptions
1000	Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000	Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair Shop, and Service Stations
3000	Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000	Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000	General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, Specialty shops, and Marijuana outlets.
6000	Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000	Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000	Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000	Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000	Unclassified Group Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending
11000	Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000	Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

Summary of Sales & Use Tax Activity By Geographical Location

August

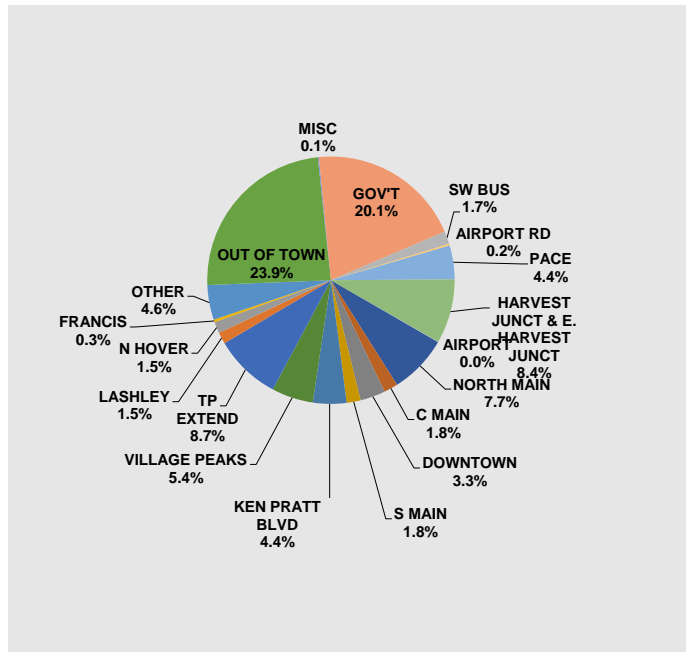
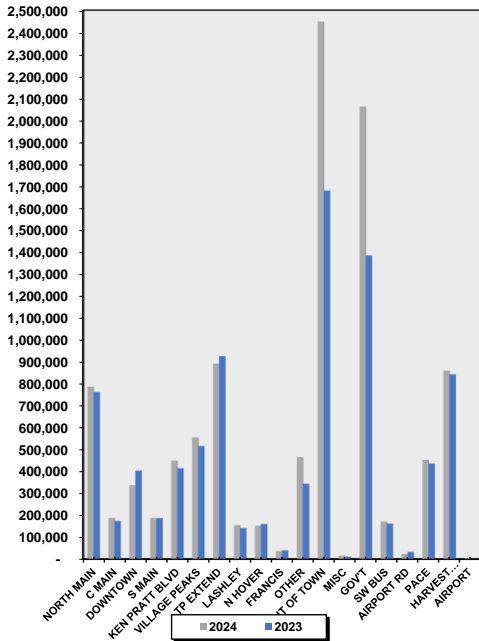
2024

LOCATION	NTS / Total Rev.	% Of Total	August-24	August-23	INCR/ (DECR)	% Of Total YTD	YTD 2024	YTD 2023	INCR/ (DECR)
North Main	Net Taxable Sales	9.4%	\$21,507,491	\$21,382,237	0.6%	9.9%	\$166,431,789	\$167,272,282	-0.5%
	Total Revenue	7.7%	\$787,323	\$763,314	3.1%	0.4%	\$5,931,183	\$5,952,709	-0.4%
Central Main	Net Taxable Sales	2.3%	\$5,273,152	\$4,883,800	8.0%	2.3%	\$38,240,539	\$37,140,219	3.0%
	Total Revenue	1.8%	\$186,806	\$173,639	7.6%	0.1%	\$1,356,682	\$1,324,235	2.5%
Downtown	Net Taxable Sales	4.2%	\$9,584,017	\$11,078,758	-13.5%	4.1%	\$68,344,935	\$68,324,568	0.0%
	Total Revenue	3.3%	\$336,729	\$403,941	-16.6%	0.1%	\$2,418,110	\$2,429,536	-0.5%
South Main	Net Taxable Sales	2.3%	\$5,260,581	\$5,276,156	-0.3%	2.3%	\$39,280,693	\$38,599,574	1.8%
	Total Revenue	1.8%	\$186,650	\$186,816	-0.1%	0.1%	\$1,396,578	\$1,368,134	2.1%
Ken Pratt Boulevard	Net Taxable Sales	5.7%	\$12,983,983	\$11,703,937	10.9%	5.8%	\$97,523,590	\$91,639,661	6.4%
	Total Revenue	4.4%	\$449,265	\$414,411	8.4%	0.2%	\$3,443,264	\$3,230,756	6.6%
Village At The Peaks	Net Taxable Sales	6.7%	\$15,348,642	\$14,190,095	8.2%	6.9%	\$115,693,836	\$112,846,476	2.5%
	Total Revenue	5.4%	\$555,525	\$516,373	7.6%	0.3%	\$4,284,750	\$4,073,907	5.2%
Twin Peaks Square Ext.	Net Taxable Sales	11.0%	\$25,190,775	\$26,187,971	-3.8%	12.8%	\$214,789,184	\$210,741,578	1.9%
	Total Revenue	8.7%	\$891,790	\$926,750	-3.8%	0.5%	\$7,628,979	\$7,474,467	2.1%
Lashley	Net Taxable Sales	1.9%	\$4,335,847	\$3,980,329	8.9%	1.6%	\$27,153,358	\$29,473,132	-7.9%
	Total Revenue	1.5%	\$154,064	\$141,117	9.2%	0.1%	\$967,600	\$1,046,290	-7.5%
North Hover	Net Taxable Sales	1.9%	\$4,228,040	\$4,504,954	-6.1%	2.0%	\$33,287,562	\$33,805,784	-1.5%
	Total Revenue	1.5%	\$151,027	\$159,459	-5.3%	0.1%	\$1,188,581	\$1,196,952	-0.7%
Francis	Net Taxable Sales	0.4%	\$988,502	\$838,454	17.9%	0.4%	\$6,943,234	\$6,293,025	10.3%
	Total Revenue	0.3%	\$35,372	\$39,336	-10.1%	0.0%	\$310,672	\$241,961	28.4%
All Others	Net Taxable Sales	4.9%	\$11,182,290	\$8,335,927	34.1%	4.1%	\$69,421,229	\$63,018,180	10.2%
	Total Revenue	4.6%	\$465,857	\$343,919	35.5%	0.2%	\$3,003,148	\$2,707,066	10.9%
Out of Town	Net Taxable Sales	28.0%	\$63,840,769	\$46,947,134	36.0%	26.5%	\$446,683,200	\$423,693,445	5.4%
	Total Revenue	23.9%	\$2,447,767	\$1,679,521	45.7%	1.0%	\$16,027,481	\$15,119,737	6.0%
Miscellaneous	Net Taxable Sales	0.2%	\$427,677	\$268,405	59.3%	0.2%	\$2,889,833	\$1,568,702	84.2%
	Total Revenue	0.1%	\$14,988	\$9,833	52.4%	0.0%	\$106,572	\$55,475	92.1%
City, Boulder Co/ Weld Co	Net Taxable Sales	3.6%	\$8,297,046	\$7,972,950	4.1%	3.1%	\$51,358,408	\$50,043,793	2.6%
	Total Revenue	20.1%	\$2,060,827	\$1,384,421	48.9%	0.6%	\$10,898,503	\$9,433,426	15.5%
SW Business	Net Taxable Sales	1.3%	\$2,933,304	\$2,823,369	3.9%	1.1%	\$18,392,498	\$22,688,987	-18.9%
	Total Revenue	1.7%	\$170,777	\$161,143	6.0%	0.1%	\$1,112,598	\$1,749,279	-36.4%
Airport Road	Net Taxable Sales	0.2%	\$420,968	\$596,245	-29.4%	0.2%	\$3,053,763	\$4,645,766	-34.3%
	Total Revenue	0.2%	\$22,033	\$31,991	-31.1%	0.0%	-\$35,516	\$328,661	-110.8%
Pace	Net Taxable Sales	5.2%	\$11,837,332	\$11,866,625	-0.2%	5.6%	\$94,015,750	\$92,218,621	1.9%
	Total Revenue	4.4%	\$452,662	\$436,202	3.8%	0.2%	\$3,355,767	\$3,464,226	-3.1%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	10.7%	\$24,305,210	\$23,582,646	3.1%	11.2%	\$189,113,461	\$143,749,985	31.6%
	Total Revenue	8.4%	\$860,265	\$844,038	1.9%	0.4%	\$6,759,492	\$5,152,498	31.2%
Airport	Net Taxable Sales	0.0%	\$49,779	\$20,853	138.7%	0.0%	\$211,926	\$314,069	-32.5%
	Total Revenue	0.0%	\$3,606	\$1,325	172.2%	0.0%	\$15,019	\$18,147	-17.2%
Grand Total	Net Taxable Sales	100%	\$227,995,405	\$206,440,845	10.4%		\$1,682,828,788	\$1,598,077,847	5.3%
Grand Total	Total Revenue	100%	\$10,233,333	\$8,617,549	18.7%		\$70,169,463	\$66,367,462	5.7%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

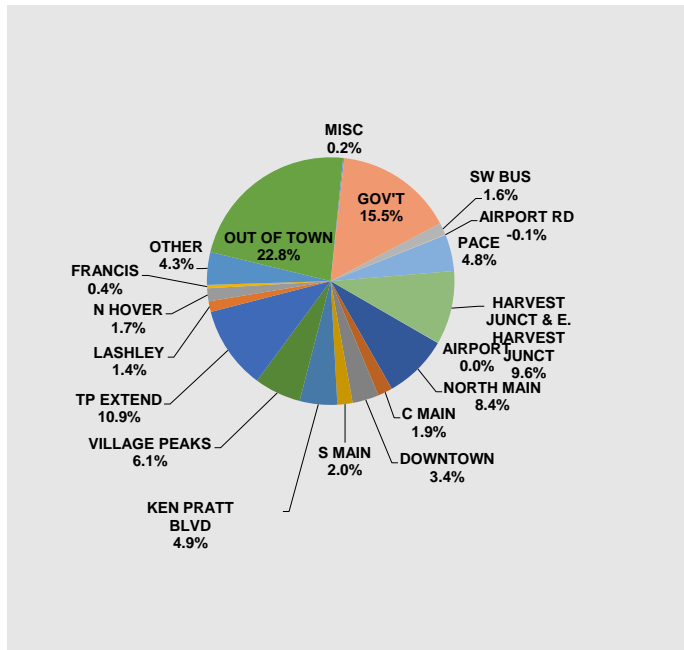
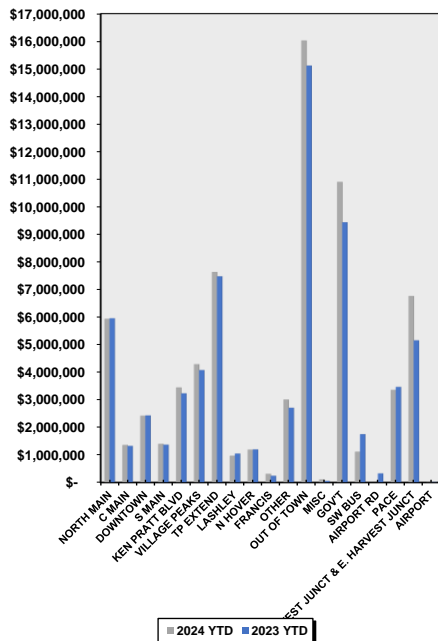
For The Month of

August 2024



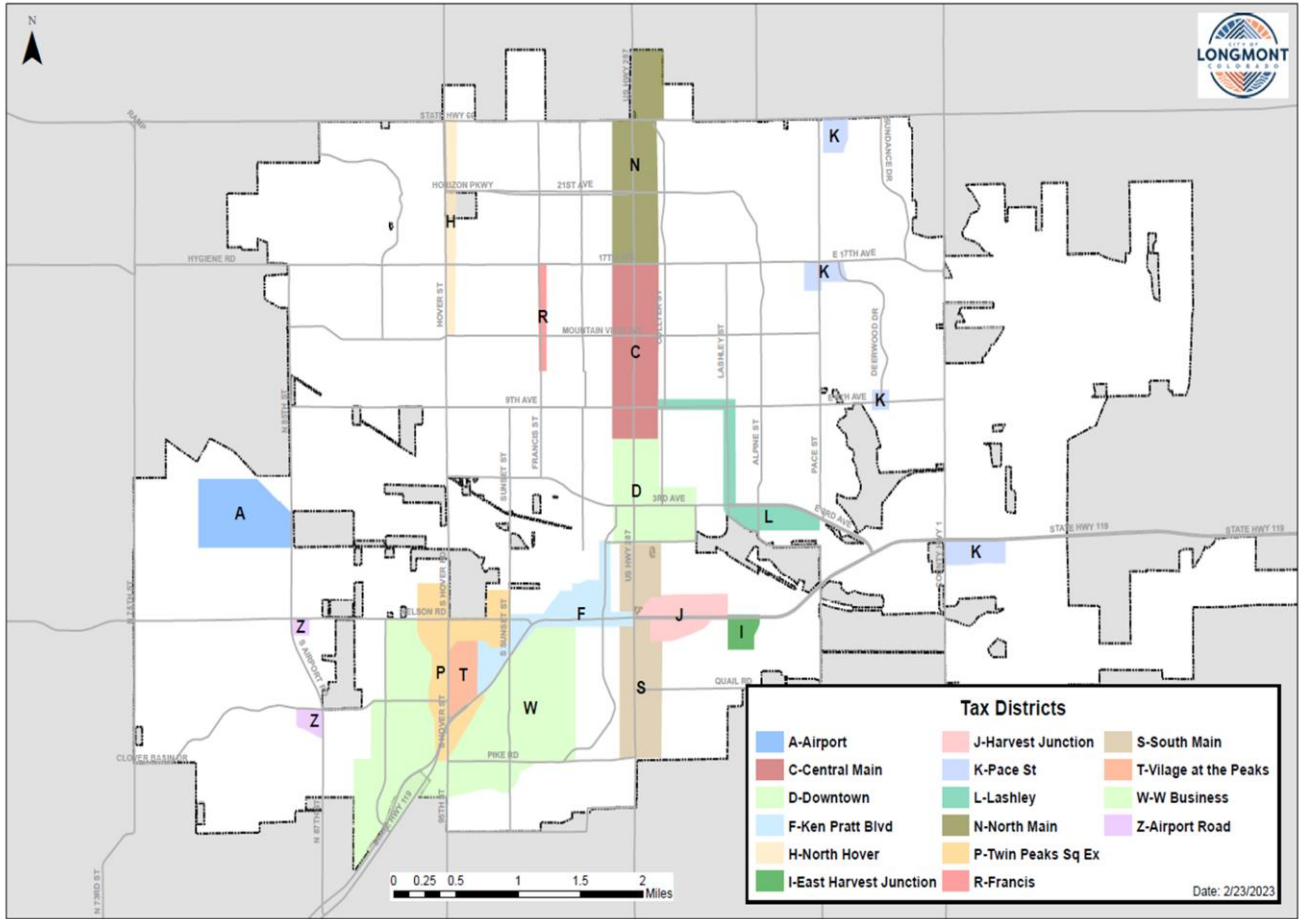
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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

August

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	\$69,911	8.6%	\$64,385	\$309,470	-8.9%	\$339,714
August	\$60,114	-3.0%	\$61,983	\$369,584	-8.0%	\$401,697
September		0.0%			0.0%	
October		0.0%			0.0%	
November		0.0%			0.0%	
December		0.0%			0.0%	
Total	\$369,584		\$401,697			

SPECIAL MARIJUANA TAX

August

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	\$45,675	-30.8%	\$66,035	\$304,096	-8.4%	\$331,827
August	\$43,536	-8.8%	\$47,738	\$347,632	-8.4%	\$379,565
September		0.0%			0.0%	
October		0.0%			0.0%	
November		0.0%			0.0%	
December		0.0%			0.0%	
Total	<u>\$347,632</u>		<u>\$379,565</u>			