
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

September 2024

SUMMARY

Title		Data
Total Taxes This Month	\$	8,706,939
Compared to Last Year	\$	9,140,678
Percentage Change:		-4.7%

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SALES AND USE TAX SUMMARY
CITY OF LONGMONT

September 2024

Overview

Month of September: Total Sales and Use Tax for the month of September decreased overall by 4.7% compared to last year. Current Sales Tax collection decreased by 3.5% and current Use Tax collection decreased 20.7%.

Year to Date: Total Sales and Use Tax through September increased by 4.5% for 2024. The sales Tax component increased by 4.4% and the Use Tax component increased by 4.7%.

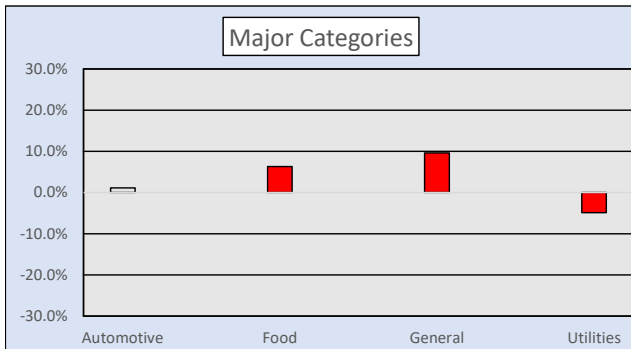
Important note in understanding year-to-year comparative basis within this report:

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.

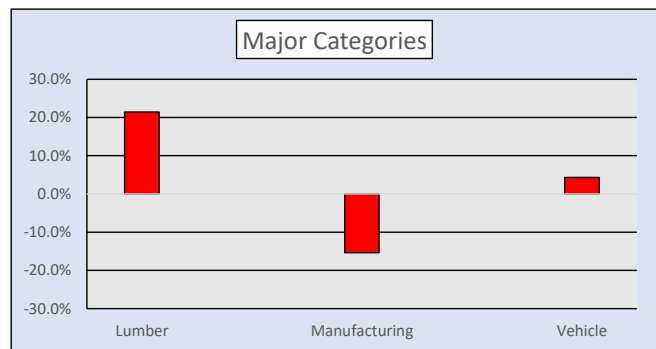
Sales Tax Activity

The Automotive, Food, and General categories showed increases of 1.1%, 6.3%, and 9.6%, respectively. However, the Utilities category showed a decrease of 4.9% when compared to 2023 year to date.



Use Tax Activity

The Lumber and Vehicles categories showed increases of 21.5% and 4.3%, respectively. However, the Manufacturing category showed a decrease of 15.4% when compared to 2023 year to date.

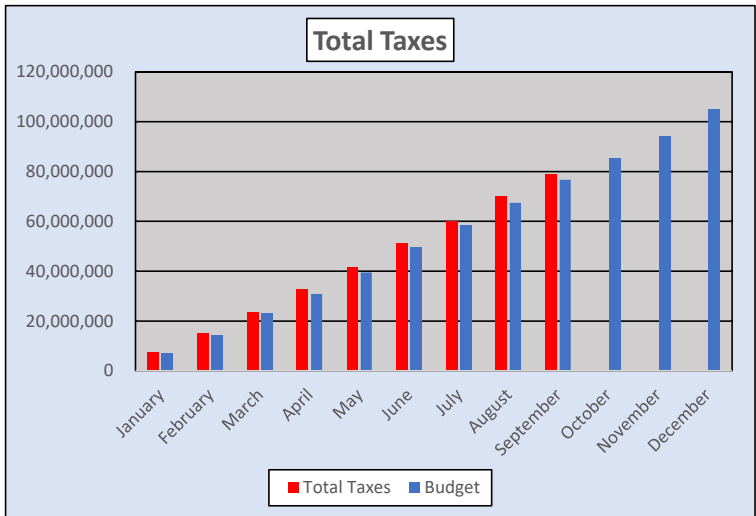


Sales & Use Tax - Budget To Actual

September

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%	\$ 7,778,844	\$ 928,095	\$ 8,706,939
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			\$ 67,142,770	\$ 11,733,632	\$ 78,876,402



Revenue Growth Per Fund / Current Year to Previous Year

September 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	\$ 30,753,976	\$ 5,394,734	\$ 36,148,709	\$ 32,224,710	\$ 5,650,756	\$ 37,875,465	4.8%	4.7%	4.78%	1.81%
PIF Fund	\$ 5,427,177	\$ 952,008	\$ 6,379,185	\$ 5,686,710	\$ 997,193	\$ 6,683,904	4.8%	4.7%	4.78%	1.81%
Streets Fund	\$ 13,662,801	\$ 2,380,031	\$ 16,042,832	\$ 14,265,485	\$ 2,492,984	\$ 16,758,469	4.4%	4.7%	4.46%	1.53%
Open Space	\$ 3,643,394	\$ 634,675	\$ 4,278,069	\$ 3,804,111	\$ 664,794	\$ 4,468,905	4.4%	4.7%	4.46%	1.53%
Public Safety	\$ 10,565,895	\$ 1,840,563	\$ 12,406,457	\$ 11,031,982	\$ 1,927,906	\$ 12,959,888	4.4%	4.7%	4.46%	1.53%
LURA	\$ 252,888	\$ -	\$ 252,888	\$ 129,771	\$ -	\$ 129,771	-48.7%	N/A	-48.7%	-49.11%
All Funds Total	\$ 64,306,130	\$ 11,202,011	\$ 75,508,141	\$ 67,142,770	\$ 11,733,632	\$ 78,876,402	4.4%	4.7%	4.5%	1.53%

Budget Increase			2.10%	-1.86%	
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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 nine months is that the General Fund sales and use tax is up by 4.78%. 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 nine months, The PIF sales and use tax revenue increased by 4.78%. 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 nine months, the Street Fund sales and use tax revenue increased by 4.46%. 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 nine months, the Open Space Fund sales and use tax revenue increased by 4.46%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

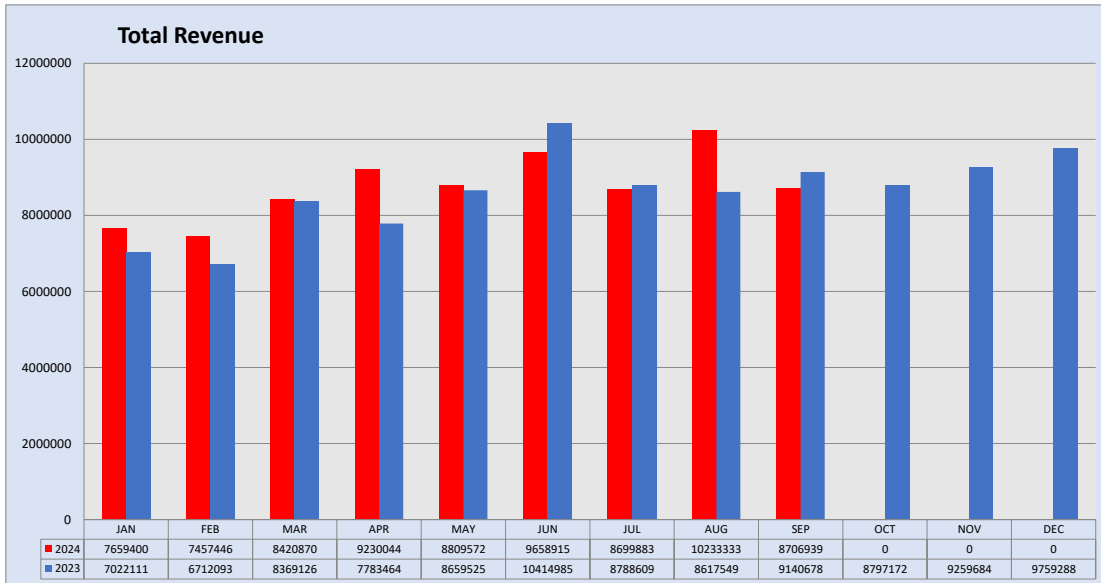
Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After nine months, Public Safety sales and use tax revenue increased by 4.46%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

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
September 2024

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	10703	9670	1033	10703	9670	1033
Net Taxable Sales	\$220,771,263	\$226,156,468	-2.4%	\$1,903,600,050	\$1,824,234,315	4.4%
Net Sales Tax	\$7,590,094	\$7,862,661	-3.5%	\$65,329,175	\$63,286,361	3.2%
Delinquent Sales Tax	\$152,235	\$77,400		\$1,348,944	\$765,813	
Use Tax	\$923,979	\$1,165,558	-20.7%	\$11,535,950	\$10,952,623	5.3%
Delinquent Use Tax	\$4,116	\$482		\$197,683	\$249,389	
Other Revenue*	\$36,515	\$34,577		\$464,650	\$253,954	
Total Revenue	\$8,706,939	\$9,140,678	-4.7%	\$78,876,402	\$75,508,140	4.5%



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>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	86	87	(1)	86	87	(1)
Net Taxable Sales	\$4,042,871	\$4,058,284	-0.4%	\$31,695,267	\$31,015,714	2.2%
Net Sales Tax	\$142,268	\$142,550	-0.2%	\$1,108,697	\$1,041,536	6.4%
Delinquent Sales Tax	\$96	\$102		\$5,920	\$48,377	
Use Tax	\$244	\$137	78.1%	\$1,173	\$3,763	-68.8%
Delinquent Use Tax	\$0	\$18		\$0	\$6,538	
Other Revenue*	\$512	\$36		\$1,665	\$8,040	
Total Revenue	\$143,120	\$142,843	0.2%	\$1,117,455	\$1,108,254	0.8%
% of Total Revenue	1.6%	1.6%	0.1%	1.4%	1.5%	-0.1%

<u>2000 Automotive</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	384	390	(6)	384	390	(6)
Net Taxable Sales	\$14,939,868	\$14,957,567	-0.1%	\$134,239,785	\$133,105,342	0.9%
Net Sales Tax	\$522,347	\$521,477	0.2%	\$4,660,402	\$4,608,544	1.1%
Delinquent Sales Tax	\$1,744	\$3,482		\$50,431	\$61,463	
Use Tax	\$5,212	\$4,477	16.4%	\$25,414	\$36,442	-30.3%
Delinquent Use Tax	\$0	\$0		\$0	\$6,222	
Other Revenue	\$0	\$5,107		\$14,418	\$20,168	
Total Revenue	\$529,303	\$534,543	-1.0%	\$4,750,665	\$4,732,839	0.4%
% of Total Revenue	6.1%	5.8%	0.2%	6.0%	6.3%	-0.2%

<u>3000 Food</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	712	661	51	712	661	51
Net Taxable Sales	\$74,582,027	\$71,291,554	4.6%	\$648,547,332	\$605,282,027	7.1%
Net Sales Tax	\$2,539,525	\$2,485,657	2.2%	\$22,477,066	\$21,147,750	6.3%
Delinquent Sales Tax	\$86,943	\$23,888		\$326,486	\$137,973	
Use Tax	\$11,229	\$12,771	-12.1%	\$145,644	\$159,160	-8.5%
Delinquent Use Tax	\$36	\$0		\$353	\$10,950	
Other Revenue	\$9,107	\$5,981		\$112,392	\$69,437	
Total Revenue	\$2,646,840	\$2,528,298	4.7%	\$23,061,941	\$21,525,270	7.1%
% of Total Revenue	30.4%	27.7%	2.7%	29.2%	28.5%	0.7%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	369	376	(7)	369	376	(7)
Net Taxable Sales	\$4,637,873	\$5,284,126	-12.2%	\$40,235,546	\$42,503,202	-5.3%
Net Sales Tax	\$161,880	\$180,430	-10.3%	\$1,370,437	\$1,452,393	-5.6%
Delinquent Sales Tax	\$264	\$4,490		\$29,090	\$33,602	
Use Tax	\$333	\$1,084	-69.3%	\$6,824	\$10,460	-34.8%
Delinquent Use Tax	\$14	\$0		\$24	\$0	
Other Revenue	\$9,498	\$6,831		\$12,433	\$17,071	
Total Revenue	\$171,989	\$192,835	-10.8%	\$1,418,808	\$1,513,526	-6.3%
% of Total Revenue	2.0%	2.1%	-0.1%	1.8%	2.0%	-0.2%
<u>5000 General</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2038	1581	457	2038	1581	457
Net Taxable Sales	\$55,329,781	\$53,432,331	3.6%	\$495,124,501	\$447,472,814	10.6%
Net Sales Tax	\$1,901,927	\$1,874,414	1.5%	\$17,097,223	\$15,599,673	9.6%
Delinquent Sales Tax	\$45,616	\$6,472		\$276,071	\$131,543	
Use Tax	\$6,231	\$9,234	-32.5%	\$94,685	\$65,141	45.4%
Delinquent Use Tax	\$0	\$11		\$535	\$13,328	
Other Revenue	\$15,299	\$367		\$185,953	\$45,207	
Total Revenue	\$1,969,073	\$1,890,497	4.2%	\$17,654,467	\$15,854,892	11.4%
% of Total Revenue	22.6%	20.7%	1.9%	22.4%	21.0%	1.4%
<u>6000 Lodging</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	207	0	207	207	0	207
Net Taxable Sales	\$2,953,993	\$3,146,409	-6.1%	\$22,806,390	\$24,156,142	-5.6%
Net Sales Tax	\$103,740	\$107,320	-3.3%	\$782,696	\$838,093	-6.6%
Delinquent Sales Tax	\$0	\$0		\$17,234	\$6,882	
Use Tax	\$11	\$79	-86.1%	\$265	\$970	-72.7%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$80	\$51		\$2,073	\$1,165	
Total Revenue	\$103,831	\$107,450	-3.4%	\$802,268	\$847,110	-5.3%
% of Total Revenue	1.2%	1.2%	0.0%	1.0%	1.1%	-0.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1065	1035	30	1065	1035	30
Net Taxable Sales	\$16,130,127	\$21,147,856	-23.7%	\$147,768,329	\$145,716,221	1.4%
Net Sales Tax	\$555,237	\$740,614	-25.0%	\$4,905,288	\$5,030,379	-2.5%
Delinquent Sales Tax	\$4,836	\$316		\$279,169	\$67,801	
Use Tax	\$255,009	\$449,800	-43.3%	\$5,201,887	\$4,282,611	21.5%
Delinquent Use Tax	\$320	\$9		\$7,806	\$7,208	
Other Revenue	\$193	\$166		\$42,537	\$11,818	
Total Revenue	\$815,595	\$1,190,905	-31.5%	\$10,436,687	\$9,399,817	11.0%
% of Total Revenue	9.4%	13.0%	-3.7%	13.2%	12.4%	0.8%

<u>8000 Professional</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2131	2026	105	2131	2026	105
Net Taxable Sales	\$5,259,150	\$4,556,874	15.4%	\$40,216,490	\$34,132,524	17.8%
Net Sales Tax	\$178,771	\$155,759	14.8%	\$1,328,169	\$1,166,744	13.8%
Delinquent Sales Tax	\$4,236	\$2,851		\$68,473	\$24,401	
Use Tax	\$25,727	\$42,486	-39.4%	\$151,196	\$177,319	-14.7%
Delinquent Use Tax	\$224	\$67		\$1,380	\$3,095	
Other Revenue	\$0	\$391		\$12,717	\$8,374	
Total Revenue	\$208,958	\$201,554	3.7%	\$1,561,935	\$1,379,933	13.2%
% of Total Revenue	2.4%	2.2%	0.2%	2.0%	1.8%	0.2%

<u>9000 Public Utility</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	394	377	17	394	377	17
Net Taxable Sales	\$14,425,394	\$14,593,673	-1.2%	\$123,008,332	\$132,934,191	-7.5%
Net Sales Tax	\$507,682	\$510,888	-0.6%	\$4,437,749	\$4,667,416	-4.9%
Delinquent Sales Tax	\$0	\$2,703		\$32,352	\$13,257	
Use Tax	\$7,839	\$2,694	191.0%	\$55,637	\$43,665	27.4%
Delinquent Use Tax	\$0	\$0		\$38,637	\$0	
Other Revenue	\$0	\$639		\$31,455	\$1,388	
Total Revenue	\$515,521	\$516,924	-0.3%	\$4,595,830	\$4,725,726	-2.7%
% of Total Revenue	5.9%	5.7%	0.3%	5.8%	6.3%	-0.4%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2979	2619	360	2979	2619	360
Net Taxable Sales	\$24,914,638	\$30,784,601	-19.1%	\$193,664,830	\$203,464,156	-4.8%
Net Sales Tax	\$860,191	\$1,042,944	-17.5%	\$6,525,384	\$6,895,646	-5.4%
Delinquent Sales Tax	\$5,639	\$32,623		\$208,940	\$226,342	
Use Tax	\$18,458	\$44,377	-58.4%	\$163,906	\$483,542	-66.1%
Delinquent Use Tax	\$0	\$332		\$128,146	\$176,245	
Other Revenue	\$0	\$14,822		\$39,569	\$66,747	
Total Revenue	\$884,288	\$1,135,098	-22.1%	\$7,065,945	\$7,848,522	-10.0%
% of Total Revenue	10.2%	12.4%	-2.3%	9.0%	10.4%	-1.4%

<u>11000 Home Occupations</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	145	153	(8)	145	153	(8)
Net Taxable Sales	\$599,923	\$910,940	-34.1%	\$4,776,970	\$5,680,808	-15.9%
Net Sales Tax	\$15,169	\$31,344	-51.6%	\$157,905	\$196,180	-19.5%
Delinquent Sales Tax	\$692	\$164		\$2,137	\$497	
Use Tax	\$2	\$3	-33.3%	\$29	\$17	70.6%
Delinquent Use Tax	\$0	\$0		\$0	\$3	
Other Revenue	\$245	\$53		\$327	\$203	
Total Revenue	\$16,108	\$31,564	-49.0%	\$160,398	\$196,900	-18.5%
% of Total Revenue	0.2%	0.3%	-0.2%	0.2%	0.3%	-0.1%

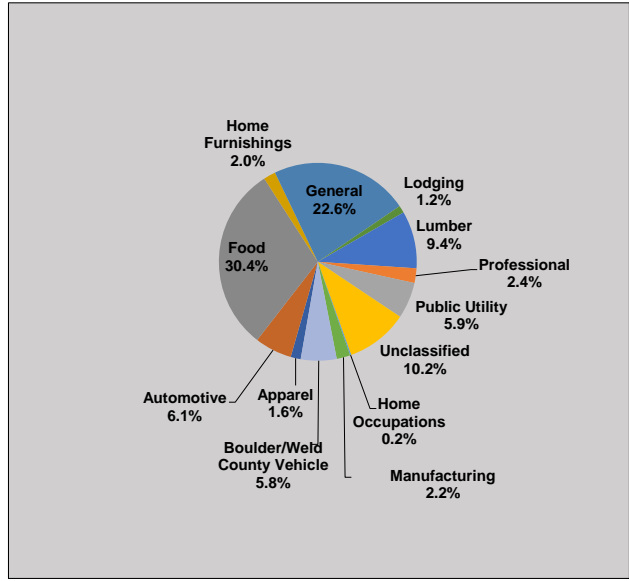
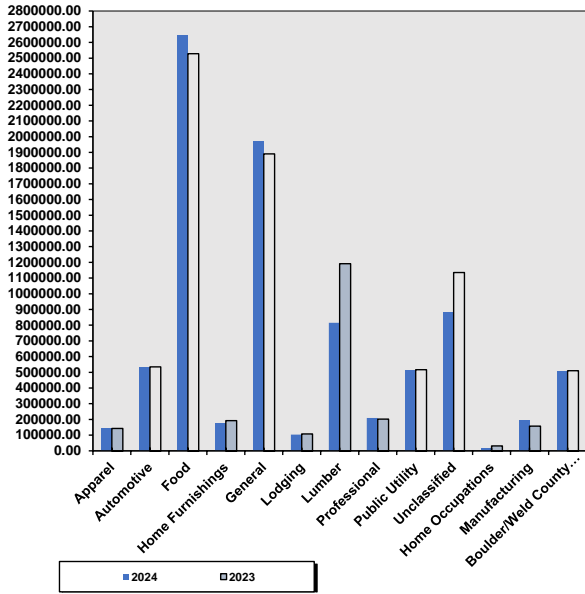
<u>12000 Manufacturing</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	191	179	12	191	179	12
Net Taxable Sales	\$2,955,618	\$1,992,253	48.4%	\$21,516,278	\$18,771,174	14.6%
Net Sales Tax	\$101,357	\$69,264	46.3%	\$478,159	\$642,007	-25.5%
Delinquent Sales Tax	\$2,169	\$309		\$52,641	\$13,675	
Use Tax	\$84,526	\$87,992	-3.9%	\$1,063,248	\$1,256,219	-15.4%
Delinquent Use Tax	\$3,522	\$45		\$20,802	\$25,800	
Other Revenue	\$1,581	\$133		\$9,111	\$4,336	
Total Revenue	\$193,155	\$157,743	22.4%	\$1,623,961	\$1,942,037	-16.4%
% of Total Revenue	2.2%	1.7%	0.5%	2.1%	2.6%	-0.5%

<u>00000 Boulder/Weld County Vehicle</u>	September-24	September-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Use Tax	\$509,158	\$510,424	-0.2%	\$4,626,042	\$4,433,314	4.3%
% of Total Revenue	5.8%	5.6%	0.3%	5.9%	5.9%	0.0%

Net Sales & Use Tax by Industry Type

For The Month of

September 2024



Summary Of Sales & Use Tax Activity By Industry

September

2024

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	September 2024	September 2023	INCR/(DECR)	YTD 2024	YTD 2023	INCR/ (DECR)
Apparel			Net Taxable Sales	\$4,042,871	\$4,058,284	-0.4%	\$31,695,267	\$31,015,714	2.2%
1000	86		Total Revenue	\$143,120	\$142,843	0.2%	\$1,117,455	\$1,108,254	0.8%
Automotive			Net Taxable Sales	\$14,939,868	\$14,957,567	-0.1%	\$134,239,785	\$133,105,342	0.9%
2000	384		Total Revenue	\$529,303	\$534,543	-1.0%	\$4,750,665	\$4,732,839	0.4%
Food			Net Taxable Sales	\$74,582,027	\$71,291,554	4.6%	\$648,547,332	\$605,282,027	7.1%
3000	712		Total Revenue	\$2,646,840	\$2,528,298	4.7%	\$23,061,941	\$21,525,270	7.1%
Home Furnishings			Net Taxable Sales	\$4,637,873	\$5,284,126	-12.2%	\$40,235,546	\$42,503,202	-5.3%
4000	369		Total Revenue	\$171,989	\$192,835	-10.8%	\$1,418,808	\$1,513,526	-6.3%
General			Net Taxable Sales	\$55,329,781	\$53,432,331	3.6%	\$495,124,501	\$447,472,814	10.6%
5000	2038		Total Revenue	\$1,969,073	\$1,890,497	4.2%	\$17,654,467	\$15,854,892	11.4%
Lodging			Net Taxable Sales	\$2,953,993	\$3,146,409	-6.1%	\$22,806,390	\$24,156,142	-5.6%
6000	207		Total Revenue	\$103,831	\$107,450	-3.4%	\$802,268	\$847,110	-5.3%
Lumber			Net Taxable Sales	\$16,130,127	\$21,147,856	-23.7%	\$147,768,329	\$145,716,221	1.4%
7000	1065		Total Revenue	\$815,595	\$1,190,905	-31.5%	\$10,436,687	\$9,399,817	11.0%
Professional			Net Taxable Sales	\$5,259,150	\$4,556,874	15.4%	\$40,216,490	\$34,132,524	17.8%
8000	2131		Total Revenue	\$208,958	\$201,554	3.7%	\$1,561,935	\$1,379,933	13.2%
Public Utility			Net Taxable Sales	\$14,425,394	\$14,593,673	-1.2%	\$123,008,332	\$132,934,191	-7.5%
9000	394		Total Revenue	\$515,521	\$516,924	-0.3%	\$4,595,830	\$4,725,726	-2.7%
Unclassified			Net Taxable Sales	\$24,914,638	\$30,784,601	-19.1%	\$193,664,830	\$203,464,156	-4.8%
10000	2979		Total Revenue	\$884,288	\$1,135,098	-22.1%	\$7,065,945	\$7,848,522	-10.0%
Home Occupations			Net Taxable Sales	\$599,923	\$910,940	-34.1%	\$4,776,970	\$5,680,808	-15.9%
11000	145		Total Revenue	\$16,108	\$31,564	-49.0%	\$160,398	\$196,900	-18.5%
Manufacturing			Net Taxable Sales	\$2,955,618	\$1,992,253	48.4%	\$21,516,278	\$18,771,174	14.6%
12000	191		Total Revenue	\$193,155	\$157,743	22.4%	\$1,623,961	\$1,942,037	-16.4%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$509,158	\$510,424	-0.2%	\$4,626,042	\$4,433,314	4.3%
GRAND TOTALS	10703		Net Taxable Sales	\$220,771,263	\$226,156,468	-2.4%	\$1,903,600,050	\$1,824,234,315	4.4%
			Total Revenue	\$8,706,939	\$9,140,678	-4.7%	\$78,876,402	\$75,508,140	4.5%

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

September

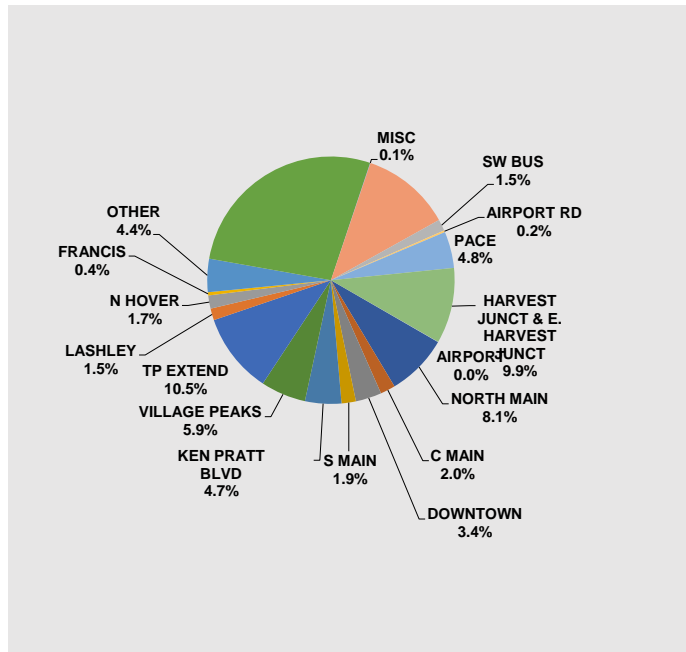
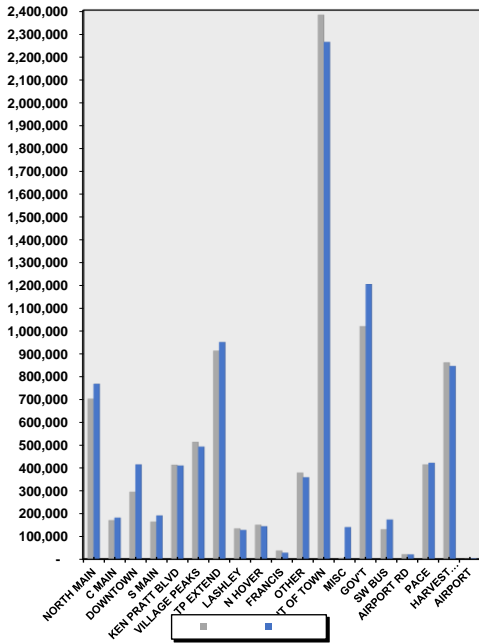
2024

LOCATION	NTS / Total Rev.	% Of Total	September-24	September-23	INCR/ (DECR)	% Of Total YTD	YTD 2024	YTD 2023	INCR/ (DECR)
North Main	Net Taxable Sales	8.9%	\$19,724,220	\$21,478,806	-8.2%	9.8%	\$186,156,009	\$188,751,088	-1.4%
	Total Revenue	8.1%	\$703,611	\$769,075	-8.5%	0.3%	\$6,634,794	\$6,721,784	-1.3%
Central Main	Net Taxable Sales	2.3%	\$4,973,847	\$5,140,339	-3.2%	2.3%	\$43,214,386	\$42,280,558	2.2%
	Total Revenue	2.0%	\$170,047	\$181,465	-6.3%	0.1%	\$1,526,729	\$1,505,700	1.4%
Downtown	Net Taxable Sales	3.8%	\$8,464,520	\$11,387,659	-25.7%	4.0%	\$76,809,455	\$79,712,227	-3.6%
	Total Revenue	3.4%	\$295,011	\$415,126	-28.9%	0.1%	\$2,713,121	\$2,844,662	-4.6%
South Main	Net Taxable Sales	2.1%	\$4,629,080	\$5,268,846	-12.1%	2.3%	\$43,909,773	\$43,868,420	0.1%
	Total Revenue	1.9%	\$163,578	\$191,111	-14.4%	0.1%	\$1,560,156	\$1,559,245	0.1%
Ken Pratt Boulevard	Net Taxable Sales	5.6%	\$12,276,006	\$11,514,495	6.6%	5.8%	\$109,799,596	\$103,154,156	6.4%
	Total Revenue	4.7%	\$413,151	\$410,095	0.7%	0.2%	\$3,856,415	\$3,640,851	5.9%
Village At The Peaks	Net Taxable Sales	6.4%	\$14,216,838	\$13,772,431	3.2%	6.8%	\$129,910,674	\$126,618,907	2.6%
	Total Revenue	5.9%	\$513,783	\$493,168	4.2%	0.3%	\$4,798,533	\$4,567,075	5.1%
Twin Peaks Square Ext.	Net Taxable Sales	11.7%	\$25,730,519	\$26,807,534	-4.0%	12.6%	\$240,519,703	\$237,549,112	1.3%
	Total Revenue	10.5%	\$913,443	\$951,496	-4.0%	0.4%	\$8,542,422	\$8,425,963	1.4%
Lashley	Net Taxable Sales	1.7%	\$3,718,492	\$3,559,502	4.5%	1.6%	\$30,871,850	\$33,032,634	-6.5%
	Total Revenue	1.5%	\$133,655	\$127,385	4.9%	0.1%	\$1,101,255	\$1,173,675	-6.2%
North Hover	Net Taxable Sales	1.9%	\$4,164,858	\$4,065,096	2.5%	2.0%	\$37,452,420	\$37,870,880	-1.1%
	Total Revenue	1.7%	\$149,860	\$143,636	4.3%	0.1%	\$1,338,441	\$1,340,588	-0.2%
Francis	Net Taxable Sales	0.5%	\$1,015,579	\$772,582	31.5%	0.4%	\$7,958,813	\$7,065,607	12.6%
	Total Revenue	0.4%	\$36,588	\$27,631	32.4%	0.0%	\$347,260	\$269,592	28.8%
All Others	Net Taxable Sales	4.1%	\$8,981,690	\$8,426,886	6.6%	4.1%	\$78,402,919	\$71,445,066	9.7%
	Total Revenue	4.4%	\$378,769	\$358,533	5.6%	0.2%	\$3,381,917	\$3,065,599	10.3%
Out of Town	Net Taxable Sales	29.7%	\$65,674,752	\$63,371,869	3.6%	26.9%	\$512,357,952	\$487,065,314	5.2%
	Total Revenue	27.3%	\$2,380,235	\$2,261,837	5.2%	1.0%	\$18,407,716	\$17,381,574	5.9%
Miscellaneous	Net Taxable Sales	0.1%	\$128,297	\$3,807,700	-96.6%	0.2%	\$3,018,130	\$5,376,402	-43.9%
	Total Revenue	0.1%	\$4,482	\$140,021	-96.8%	0.0%	\$111,054	\$195,496	-43.2%
City, Boulder Co/ Weld Co	Net Taxable Sales	3.7%	\$8,080,884	\$7,604,213	6.3%	3.1%	\$59,439,292	\$57,648,006	3.1%
	Total Revenue	11.7%	\$1,020,654	\$1,204,548	-15.3%	0.6%	\$11,919,157	\$10,637,974	12.0%
SW Business	Net Taxable Sales	1.2%	\$2,733,532	\$3,108,187	-12.1%	1.1%	\$21,126,030	\$25,797,174	-18.1%
	Total Revenue	1.5%	\$130,279	\$173,051	-24.7%	0.1%	\$1,242,877	\$1,922,330	-35.3%
Airport Road	Net Taxable Sales	0.2%	\$390,444	\$501,077	-22.1%	0.2%	\$3,444,207	\$5,146,843	-33.1%
	Total Revenue	0.2%	\$20,794	\$19,891	4.5%	0.0%	-\$14,722	\$348,552	-104.2%
Pace	Net Taxable Sales	5.2%	\$11,472,018	\$11,591,562	-1.0%	5.5%	\$105,487,768	\$103,810,183	1.6%
	Total Revenue	4.8%	\$414,899	\$422,251	-1.7%	0.2%	\$3,770,666	\$3,886,477	-3.0%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.0%	\$24,372,068	\$23,904,145	2.0%	11.2%	\$213,485,529	\$167,654,130	27.3%
	Total Revenue	9.9%	\$862,299	\$846,935	1.8%	0.4%	\$7,621,791	\$5,999,433	27.0%
Airport	Net Taxable Sales	0.0%	\$23,619	\$73,539	-67.9%	0.0%	\$235,545	\$387,608	-39.2%
	Total Revenue	0.0%	\$1,801	\$3,423	-47.4%	0.0%	\$16,820	\$21,570	-22.0%
Grand Total	Net Taxable Sales	100%	\$220,771,263	\$226,156,468	-2.4%		\$1,903,600,051	\$1,824,234,315	4.4%
Grand Total	Total Revenue	100%	\$8,706,939	\$9,140,678	-4.7%		\$78,876,402	\$75,508,140	4.5%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

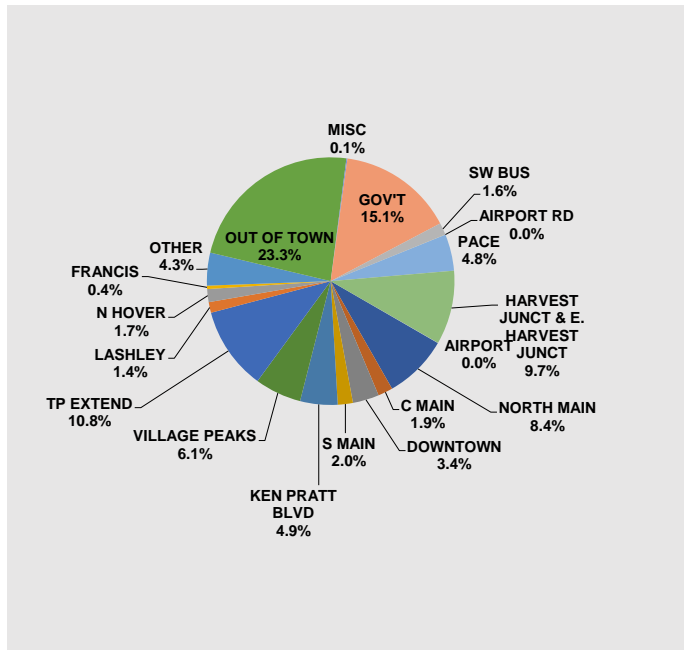
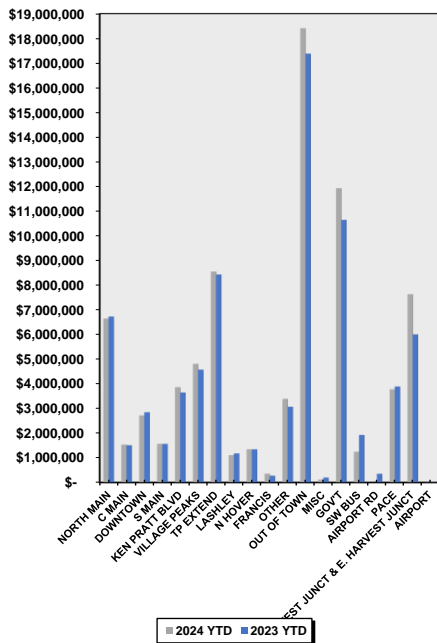
For The Month of

September 2024



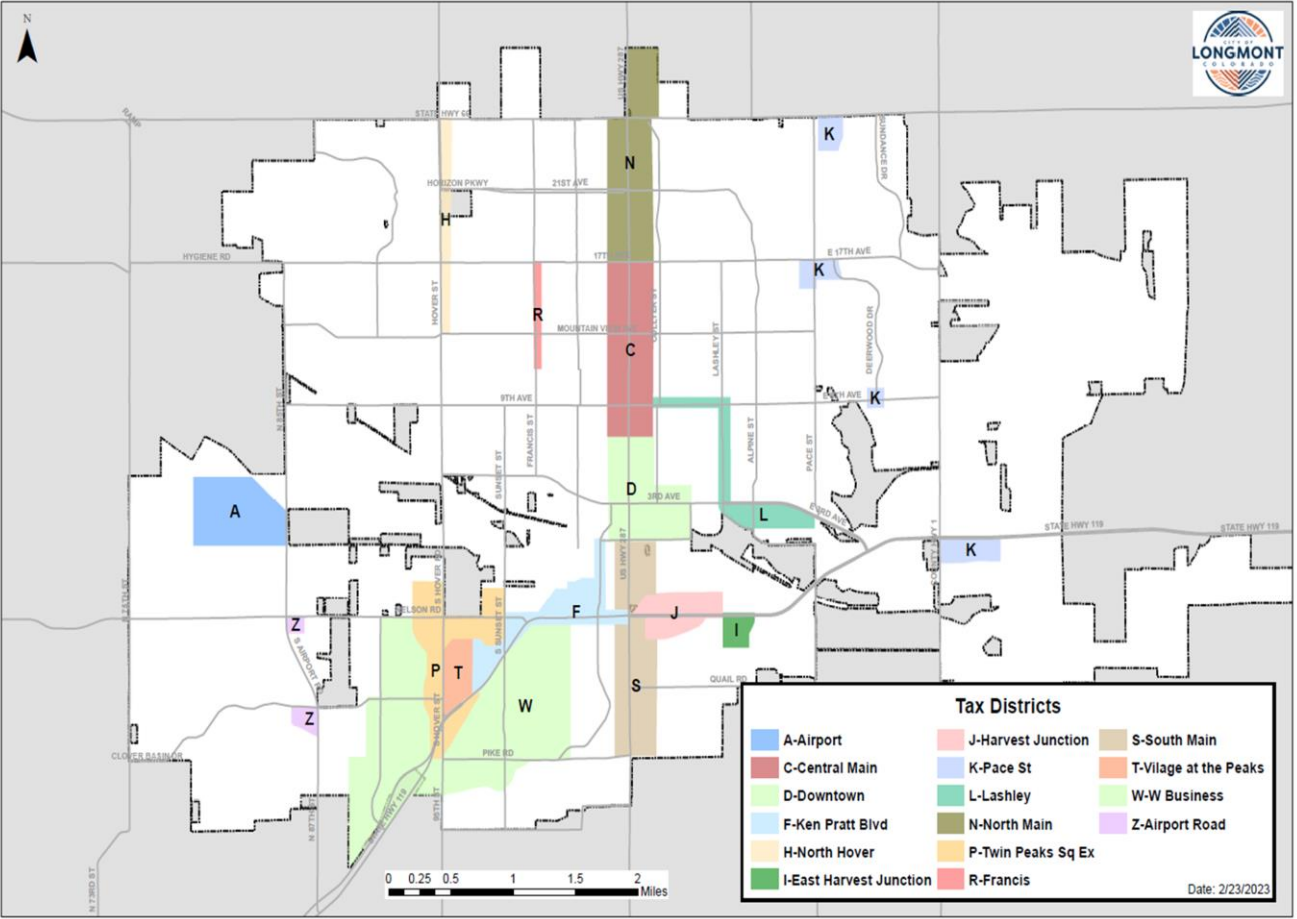
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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

September

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	\$54,129	-4.7%	\$56,796	\$423,713	-7.6%	\$458,493
October		0.0%			0.0%	
November		0.0%			0.0%	
December		0.0%			0.0%	
Total	\$423,713		\$458,493			

SPECIAL MARIJUANA TAX

September

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	\$34,415	-27.4%	\$47,398	\$382,047	-10.5%	\$426,963
October		0.0%			0.0%	
November		0.0%			0.0%	
December		0.0%			0.0%	
Total	<u>\$382,047</u>		<u>\$426,963</u>			