

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

May 2025

SUMMARY

Title		Data
Total Taxes This Month	\$	8,698,293
Compared to Last Year	\$	8,809,572
Percentage Change:		-1.3%

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SALES AND USE TAX SUMMARY

CITY OF LONGMONT

May 2025

Overview

Month of May: Total Sales and Use Tax for the month of May decreased overall by 1.3% compared to last year. Current Sales Tax collection decreased by 0.7% and current Use Tax collection decreased 14.0%.

Year to Date: Total Sales and Use Tax through May decreased by 0.9% for 2025. The sales Tax component increased by 2.2% and the Use Tax component decreased by 19.4%.

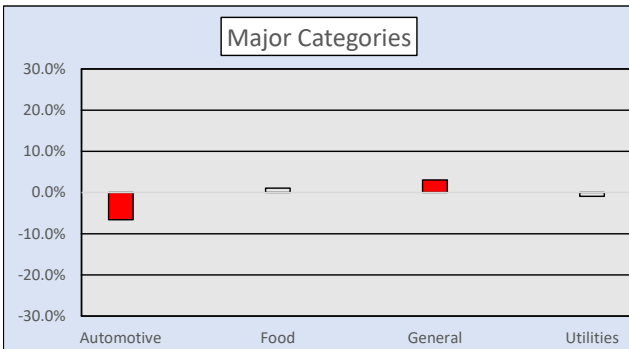
Important note in understanding year-to-year comparative basis within this report:

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 2024-2025 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 2024 to 2025 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.

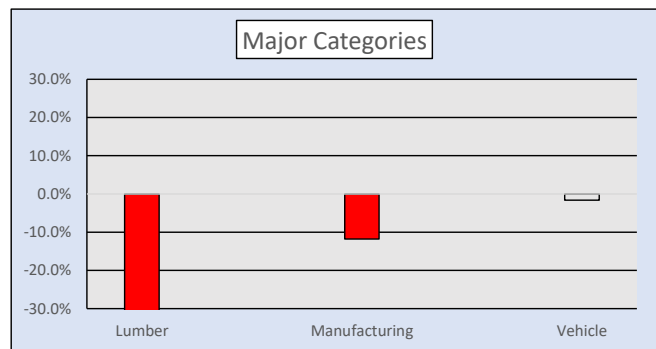
Sales Tax Activity

The Automotive and Utilities categories showed decreases of 6.6% and 0.9%, respectively, when compared to 2024 YTD. However, the Food and General categories increased by 1.1% and 3.1% when compared to 2024 YTD, respectively.



Use Tax Activity

The Lumber, Manufacturing, and Vehicle categories showed decreases of 38.4%, 11.8%, and 1.6%, respectively, when compared to 2024 YTD.



Sales & Use Tax - Budget To Actual

May

2025

Month	Sale & Use 2025 Budget	Cumulative Sales & Use 2025 Budget	Cumulative % of 2025 Budget	Sales Tax 2025 Actual	Use Tax 2025 Actual	Total 2025 Actual
January	\$ 7,577,773	\$ 7,577,773	6.9%	\$ 6,851,561	\$ 890,742	\$ 7,742,302
February	\$ 7,431,705	\$ 15,009,478	13.6%	\$ 6,487,755	\$ 828,625	\$ 7,316,380
March	\$ 9,139,663	\$ 24,149,141	21.9%	\$ 8,029,430	\$ 1,038,941	\$ 9,068,370
April	\$ 8,512,325	\$ 32,661,466	29.6%	\$ 7,361,916	\$ 1,018,083	\$ 8,379,999
May	\$ 9,061,247	\$ 41,722,713	37.9%	\$ 7,623,950	\$ 1,074,343	\$ 8,698,293
June	\$ 10,501,524	\$ 52,224,237	47.4%			\$ -
July	\$ 9,229,655	\$ 61,453,893	55.8%			\$ -
August	\$ 9,666,621	\$ 71,120,513	64.6%			\$ -
September	\$ 9,639,018	\$ 80,759,531	73.3%			\$ -
October	\$ 9,088,188	\$ 89,847,719	81.5%			\$ -
November	\$ 9,058,183	\$ 98,905,902	89.8%			\$ -
December	\$ 11,271,586	\$ 110,177,488	100%			\$ -
Total	\$ 110,177,488			\$ 36,354,612	\$ 4,850,733	\$ 41,205,345

Revenue Growth Per Fund / Current Year to Previous Year

May 2025

Fund	2024 YTD Sales Tax	2024 YTD Use Tax	2024 YTD Total	2025 YTD Sales Tax	2025 YTD Use Tax	2025 YTD Total	ST % ▲	UT % ▲	Total % ▲	% ▲ needed to reach Budget
General Fund	\$ 17,064,536	\$ 2,898,760	\$ 19,963,295	\$ 17,446,676	\$ 2,336,046	\$ 19,782,722	2.2%	-19.4%	-0.90%	3.38%
PIF Fund	\$ 3,011,391	\$ 511,546	\$ 3,522,938	\$ 3,078,823	\$ 412,244	\$ 3,491,067	2.2%	-19.4%	-0.90%	3.38%
Streets Fund	\$ 7,554,860	\$ 1,278,866	\$ 8,833,726	\$ 7,724,080	\$ 1,030,610	\$ 8,754,690	2.2%	-19.4%	-0.89%	3.40%
Open Space	\$ 2,014,619	\$ 341,030	\$ 2,355,649	\$ 2,059,745	\$ 274,829	\$ 2,334,574	2.2%	-19.4%	-0.89%	3.40%
Public Safety	\$ 5,842,422	\$ 988,989	\$ 6,831,412	\$ 5,973,293	\$ 797,004	\$ 6,770,297	2.2%	-19.4%	-0.89%	3.40%
LURA	\$ 70,313	\$ -	\$ 70,313	\$ 71,994	\$ -	\$ 71,994	2.4%	N/A	2.4%	28.07%
All Funds Total	\$ 35,558,141	\$ 6,019,191	\$ 41,577,332	\$ 36,354,612	\$ 4,850,733	\$ 41,205,345	2.2%	-19.4%	-0.9%	3.43%

Budget Increase							4.73%	-4.25%	3.43%
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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 five months is that the General Fund sales and use tax is down by 0.90%. The 2025 budget only relies on a 3.38% 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 five months, The PIF sales and use tax revenue decreased by 0.90%. The 2025 budget only relies on a 3.38% 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 five months, the Street Fund sales and use tax revenue decreased by 0.89%. The 2025 budget only relies on a 3.40% 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 five months, the Open Space Fund sales and use tax revenue decreased by 0.89%. The 2025 budget only relies on a 3.40% 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 five month, Public Safety sales and use tax revenue decreased by 0.89%. The 2025 budget only relies on a 3.40% increase in sales and use tax revenue.

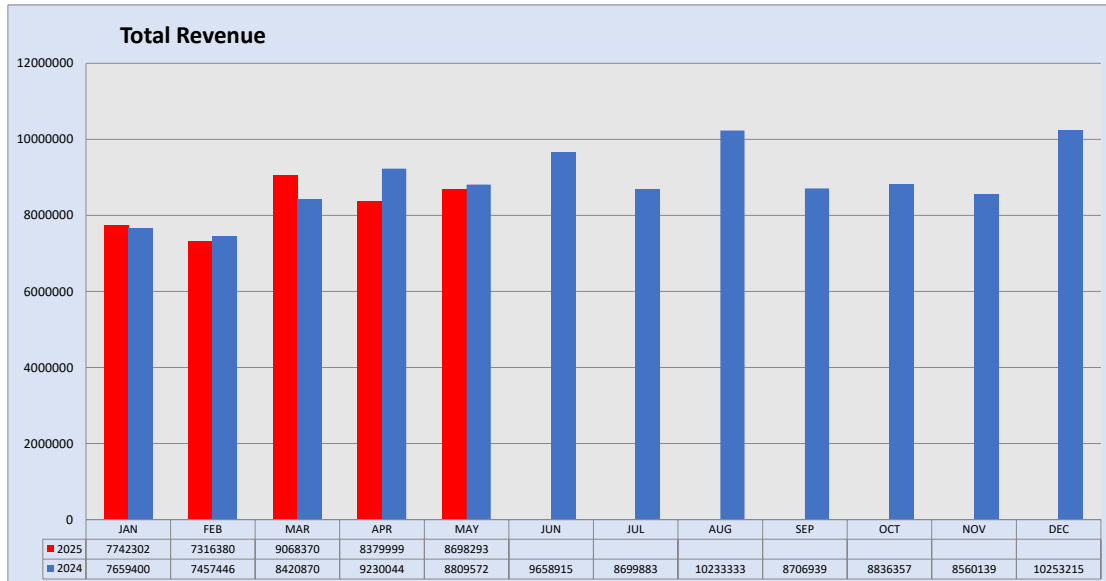
LURA For 2025, an amount of \$160,437 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$441,770 has been generated within the URA district. The URA year begins at November 1st. The base was met in December of 2024. In 2025, .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

May 2025

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	11260	10354	906	11260	10354	906
Net Taxable Sales	\$216,298,139	\$214,667,920	0.8%	\$1,028,830,271	\$1,006,952,904	2.2%
Net Sales Tax	\$7,445,918	\$7,501,322	-0.7%	\$34,876,629	\$34,589,406	0.8%
Delinquent Sales Tax	\$144,074	\$50,739		\$1,138,331	\$704,855	
Use Tax	\$1,074,343	\$1,248,852	-14.0%	\$4,818,311	\$5,881,153	-18.1%
Delinquent Use Tax	\$0	\$154		\$32,423	\$138,039	
Other Revenue*	\$33,958	\$8,505		\$339,650	\$263,879	
Total Revenue	\$8,698,293	\$8,809,572	-1.3%	\$41,205,344	\$41,577,332	-0.9%



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

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

SALES AND USE TAX

SALES AND USE TAX

ACCOUNT GROUPS

<u>1000 Apparel</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	88	86	2	88	86	2
Net Taxable Sales	\$3,684,906	\$3,570,759	3.2%	\$15,984,087	\$16,080,686	-0.6%
Net Sales Tax	\$129,315	\$124,646	3.7%	\$559,009	\$561,064	-0.4%
Delinquent Sales Tax	\$264	\$957		\$2,857	\$4,247	
Use Tax	\$73	\$69	5.8%	\$422	\$734	-42.5%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue*	\$29	\$138		\$665	\$1,033	
Total Revenue	\$129,681	\$125,810	3.1%	\$562,953	\$567,078	-0.7%
% of Total Revenue	1.5%	1.4%	0.1%	1.4%	1.4%	0.0%
<u>2000 Automotive</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	391	381	10	391	381	10
Net Taxable Sales	\$15,117,090	\$14,812,304	2.1%	\$69,040,746	\$72,613,119	-4.9%
Net Sales Tax	\$498,265	\$517,442	-3.7%	\$2,349,993	\$2,516,291	-6.6%
Delinquent Sales Tax	\$32,702	\$2,582		\$68,206	\$30,240	
Use Tax	\$2,654	\$4,057	-34.6%	\$17,141	\$13,830	23.9%
Delinquent Use Tax	\$0	\$0		\$24	\$0	
Other Revenue	\$2,696	\$1,013		\$7,143	\$5,726	
Total Revenue *	\$536,317	\$525,094	2.1%	\$2,442,507	\$2,566,087	-4.8%
% of Total Revenue	6.2%	6.0%	0.2%	5.9%	6.2%	-0.2%
<u>3000 Food</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	734	693	41	734	693	41
Net Taxable Sales	\$76,526,398	\$76,099,406	0.6%	\$356,997,984	\$350,747,867	1.8%
Net Sales Tax	\$2,656,428	\$2,665,714	-0.3%	\$12,381,037	\$12,250,797	1.1%
Delinquent Sales Tax	\$22,842	\$13,362		\$162,327	\$83,767	
Use Tax	\$14,291	\$22,406	-36.2%	\$78,269	\$79,868	-2.0%
Delinquent Use Tax	\$0	\$123		\$10,627	\$123	
Other Revenue	\$0	\$2,169		\$42,852	\$95,056	
Total Revenue *	\$2,693,561	\$2,703,774	-0.4%	\$12,675,112	\$12,509,611	1.3%
% of Total Revenue	31.0%	30.7%	0.3%	30.8%	30.1%	0.7%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	363	384	(21)	363	384	(21)
Net Taxable Sales	\$4,332,310	\$4,153,055	4.3%	\$20,546,558	\$21,270,857	-3.4%
Net Sales Tax	\$149,079	\$142,776	4.4%	\$706,210	\$721,950	-2.2%
Delinquent Sales Tax	\$0	\$2,751		\$7,658	\$22,436	
Use Tax	\$6,292	\$778	708.7%	\$11,511	\$3,995	188.1%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue *	\$0	\$1,631		\$348	\$2,290	
Total Revenue	\$155,371	\$147,936	5.0%	\$725,727	\$750,671	-3.3%
% of Total Revenue	1.8%	1.7%	0.1%	1.8%	1.8%	0.0%
<u>5000 General</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	2274	1888	386	2274	1888	386
Net Taxable Sales	\$56,390,144	\$55,106,307	2.3%	\$272,248,061	\$259,616,451	4.9%
Net Sales Tax	\$1,972,684	\$1,930,367	2.2%	\$9,269,521	\$8,993,545	3.1%
Delinquent Sales Tax	\$11,524	\$10,515		\$234,988	\$143,633	
Use Tax	\$7,291	\$12,374	-41.1%	\$33,580	\$36,483	-8.0%
Delinquent Use Tax	\$0	\$7		\$384	\$522	
Other Revenue	\$0	\$1,375		\$144,874	\$77,393	
Total Revenue *	\$1,991,499	\$1,954,638	1.9%	\$9,683,347	\$9,251,576	4.7%
% of Total Revenue	22.9%	22.2%	0.7%	23.5%	22.3%	1.2%
<u>6000 Lodging</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	225	207	18	225	207	18
Net Taxable Sales	\$2,855,116	\$2,747,509	3.9%	\$9,517,055	\$9,422,647	1.0%
Net Sales Tax	\$100,414	\$96,575	4.0%	\$331,099	\$313,408	5.6%
Delinquent Sales Tax	\$0	\$9		\$524	\$16,006	
Use Tax	\$0	\$0	0.0%	\$253	\$254	-0.4%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$0	\$0		\$1,120	\$1,807	
Total Revenue *	\$100,414	\$96,584	4.0%	\$332,996	\$331,475	0.5%
% of Total Revenue	1.2%	1.1%	0.1%	0.8%	0.8%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	1076	1060	16	1076	1060	16
Net Taxable Sales	\$15,192,694	\$20,121,181	-24.5%	\$61,201,190	\$78,310,949	-21.8%
Net Sales Tax	\$533,692	\$691,788	-22.9%	\$2,124,950	\$2,538,999	-16.3%
Delinquent Sales Tax	\$1,437	\$17,059		\$28,233	\$216,380	
Use Tax	\$471,927	\$544,049	-13.3%	\$1,557,266	\$2,527,082	-38.4%
Delinquent Use Tax	\$0	\$1		\$129	\$353	
Other Revenue *	\$809	\$1,457		\$14,263	\$27,104	
Total Revenue	\$1,007,865	\$1,254,354	-19.7%	\$3,724,841	\$5,309,918	-29.9%
% of Total Revenue	11.6%	14.2%	-2.7%	9.0%	12.8%	-3.7%
<u>8000 Professional</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	2195	2074	121	2195	2074	121
Net Taxable Sales	\$4,811,432	\$3,439,689	39.9%	\$29,630,035	\$20,370,729	45.5%
Net Sales Tax	\$167,002	\$118,855	40.5%	\$800,290	\$651,351	22.9%
Delinquent Sales Tax	\$1,430	\$1,190		\$237,429	\$57,201	
Use Tax	\$3,062	\$33,819	-90.9%	\$64,056	\$79,254	-19.2%
Delinquent Use Tax	\$0	\$23		\$5,532	\$402	
Other Revenue	\$9,470	\$292		\$81,543	\$10,758	
Total Revenue *	\$180,964	\$154,179	17.4%	\$1,188,850	\$798,966	48.8%
% of Total Revenue	2.1%	1.8%	0.3%	2.9%	1.9%	1.0%
<u>9000 Public Utility</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	399	393	6	399	393	6
Net Taxable Sales	\$11,974,098	\$11,600,477	3.2%	\$73,004,499	\$69,764,182	4.6%
Net Sales Tax	\$421,628	\$408,305	3.3%	\$2,569,334	\$2,592,724	-0.9%
Delinquent Sales Tax	\$20	\$97		\$2,050	\$3,200	
Use Tax	\$4,635	\$9,107	-49.1%	\$43,897	\$28,892	51.9%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue *	\$205	\$194		\$697	\$872	
Total Revenue	\$426,488	\$417,703	2.1%	\$2,615,978	\$2,625,688	-0.4%
% of Total Revenue	4.9%	4.7%	0.2%	6.3%	6.3%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	3187	2860	327	3187	2860	327
Net Taxable Sales	\$22,772,982	\$20,601,239	10.5%	\$107,382,894	\$95,617,859	12.3%
Net Sales Tax	\$726,087	\$720,483	0.8%	\$3,390,675	\$3,232,227	4.9%
Delinquent Sales Tax	\$73,088	\$2,173		\$327,897	\$109,137	
Use Tax	\$14,598	\$6,004	143.1%	\$105,391	\$108,142	-2.5%
Delinquent Use Tax	\$0	\$0		\$6,952	\$128,111	
Other Revenue	\$17,713	\$229		\$36,055	\$38,001	
Total Revenue *	\$831,486	\$728,889	14.1%	\$3,866,970	\$3,615,618	7.0%
% of Total Revenue	9.6%	8.3%	1.3%	9.4%	8.7%	0.7%

<u>11000 Home Occupations</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	140	145	(5)	140	145	(5)
Net Taxable Sales	\$329,165	\$408,646	-19.4%	\$2,000,895	\$2,458,340	-18.6%
Net Sales Tax	\$11,334	\$14,060	-19.4%	\$64,153	\$84,693	-24.3%
Delinquent Sales Tax	\$1	\$0		\$4,768	\$88	
Use Tax	\$0	\$0	0.0%	\$55	\$3	1733.3%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$0	\$0		\$639	\$2	
Total Revenue *	\$11,335	\$14,060	-19.4%	\$69,615	\$84,786	-17.9%
% of Total Revenue	0.1%	0.2%	0.0%	0.2%	0.2%	0.0%

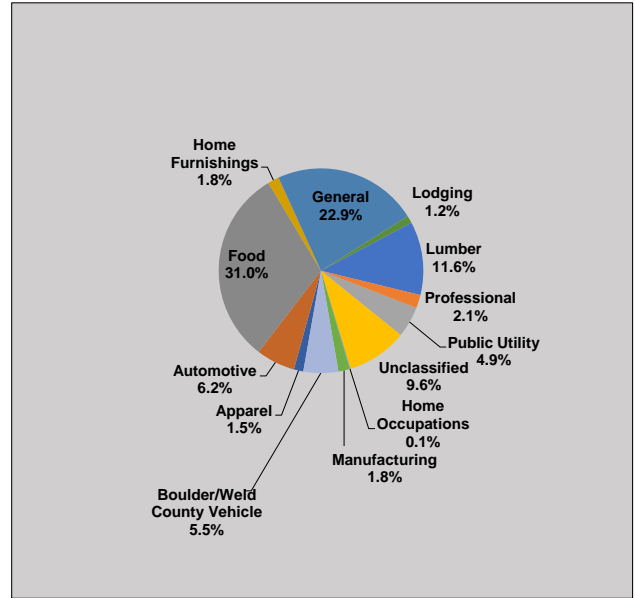
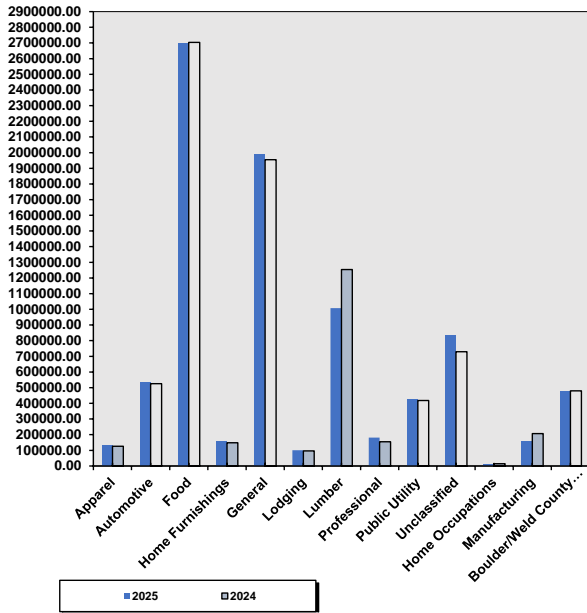
<u>12000 Manufacturing</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	188	183	5	188	183	5
Net Taxable Sales	\$2,311,804	\$2,007,348	15.2%	\$11,276,267	\$10,679,218	5.6%
Net Sales Tax	\$79,990	\$70,311	13.8%	\$330,358	\$132,357	149.6%
Delinquent Sales Tax	\$766	\$44		\$61,394	\$18,520	
Use Tax	\$70,407	\$135,987	-48.2%	\$407,591	\$462,221	-11.8%
Delinquent Use Tax	\$0	\$0		\$8,775	\$8,528	
Other Revenue *	\$3,036	\$7		\$9,451	\$3,837	
Total Revenue	\$154,199	\$206,349	-25.3%	\$817,569	\$625,463	30.7%
% of Total Revenue	1.8%	2.3%	-0.6%	2.0%	1.5%	0.5%

<u>00000 Boulder/Weld County Vehicle</u>	May-25	May-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Use Tax	\$479,113	\$480,202	-0.2%	\$2,498,879	\$2,540,395	-1.6%
% of Total Revenue	5.5%	5.5%	0.1%	6.1%	6.1%	0.0%

Net Sales & Use Tax by Industry Type

For The Month of

May 2025



Summary Of Sales & Use Tax Activity By Industry									
May									
2025									
Account Group/	Account Number	Active Accounts	NTS / Total Rev.	May 2025	May 2024	INCR/(DECR)	YTD 2025	YTD 2024	INCR/ (DECR)
Apparel			Net Taxable Sales	\$3,684,906	\$3,570,759	3.2%	\$15,984,087	\$16,080,686	-0.6%
1000	88		Total Revenue	\$129,681	\$125,810	3.1%	\$562,953	\$567,078	-0.7%
Automotive			Net Taxable Sales	\$15,117,090	\$14,812,304	2.1%	\$69,040,746	\$72,613,119	-4.9%
2000	391		Total Revenue	\$536,317	\$525,094	2.1%	\$2,442,507	\$2,566,087	-4.8%
Food			Net Taxable Sales	\$76,526,398	\$76,099,406	0.6%	\$356,997,984	\$350,747,867	1.8%
3000	734		Total Revenue	\$2,693,561	\$2,703,774	-0.4%	\$12,675,112	\$12,509,611	1.3%
Home Furnishings			Net Taxable Sales	\$4,332,310	\$4,153,055	4.3%	\$20,546,558	\$21,270,857	-3.4%
4000	363		Total Revenue	\$155,371	\$147,936	5.0%	\$725,727	\$750,671	-3.3%
General			Net Taxable Sales	\$56,390,144	\$55,106,307	2.3%	\$272,248,061	\$259,616,451	4.9%
5000	2274		Total Revenue	\$1,991,499	\$1,954,638	1.9%	\$9,683,347	\$9,251,576	4.7%
Lodging			Net Taxable Sales	\$2,855,116	\$2,747,509	3.9%	\$9,517,055	\$9,422,647	1.0%
6000	225		Total Revenue	\$100,414	\$96,584	4.0%	\$332,996	\$331,475	0.5%
Lumber			Net Taxable Sales	\$15,192,694	\$20,121,181	-24.5%	\$61,201,190	\$78,310,949	-21.8%
7000	1076		Total Revenue	\$1,007,865	\$1,254,354	-19.7%	\$3,724,841	\$5,309,918	-29.9%
Professional			Net Taxable Sales	\$4,811,432	\$3,439,689	39.9%	\$29,630,035	\$20,370,729	45.5%
8000	2195		Total Revenue	\$180,964	\$154,179	17.4%	\$1,188,850	\$798,966	48.8%
Public Utility			Net Taxable Sales	\$11,974,098	\$11,600,477	3.2%	\$73,004,499	\$69,764,182	4.6%
9000	399		Total Revenue	\$426,488	\$417,703	2.1%	\$2,615,978	\$2,625,688	-0.4%
Unclassified			Net Taxable Sales	\$22,772,982	\$20,601,239	10.5%	\$107,382,894	\$95,617,859	12.3%
10000	3187		Total Revenue	\$831,486	\$728,889	14.1%	\$3,866,970	\$3,615,618	7.0%
Home Occupations			Net Taxable Sales	\$329,165	\$408,646	-19.4%	\$2,000,895	\$2,458,340	-18.6%
11000	140		Total Revenue	\$11,335	\$14,060	-19.4%	\$69,615	\$84,786	-17.9%
Manufacturing			Net Taxable Sales	\$2,311,804	\$2,007,348	15.2%	\$11,276,267	\$10,679,218	5.6%
12000	188		Total Revenue	\$154,199	\$206,349	-25.3%	\$817,569	\$625,463	30.7%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$479,113	\$480,202	-0.2%	\$2,498,879	\$2,540,395	-1.6%
GRAND TOTALS	11262		Net Taxable Sales	\$216,298,139	\$214,667,920	0.8%	\$1,028,830,271	\$1,006,952,904	2.2%
			Total Revenue	\$8,698,293	\$8,809,572	-1.3%	\$41,205,344	\$41,577,332	-0.9%

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

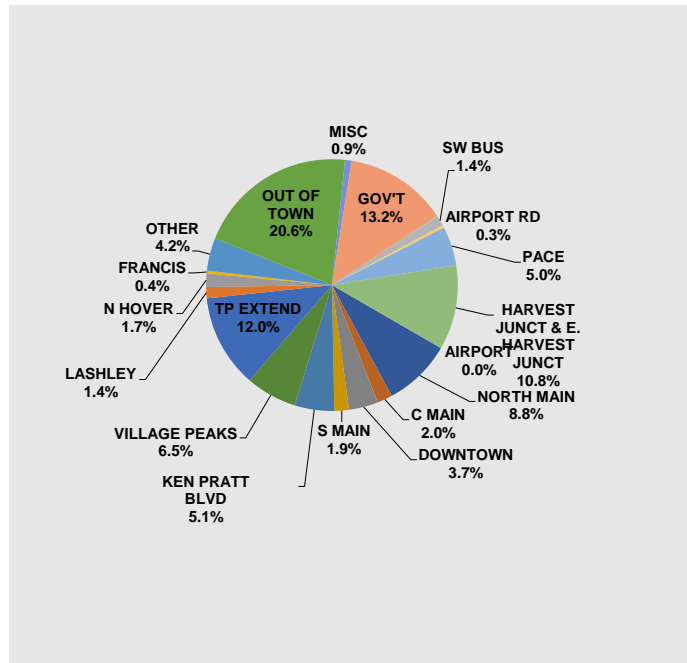
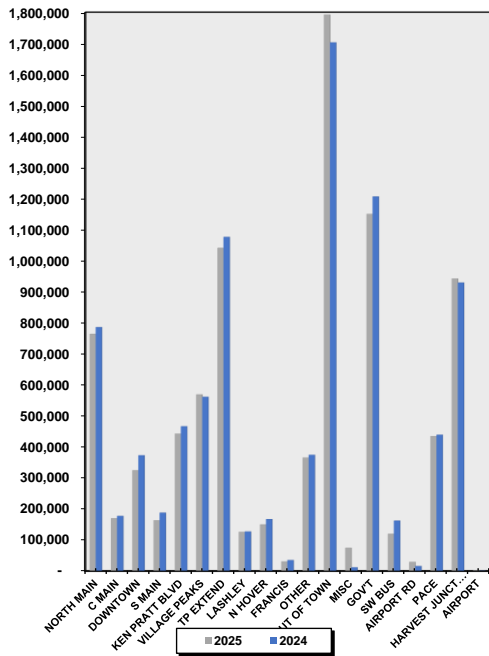
May
2025

LOCATION	NTS / Total Rev.	% Of Total	May-25	May-24	INCR/ (DECR)	% Of Total YTD	YTD 2025	YTD 2024	INCR/ (DECR)
North Main	Net Taxable Sales	10.1%	\$21,779,136	\$22,157,100	-1.7%	9.4%	\$97,029,231	\$101,148,828	-4.1%
	Total Revenue	8.8%	\$764,650	\$786,631	-2.8%	0.3%	\$3,446,182	\$3,580,250	-3.7%
Central Main	Net Taxable Sales	2.2%	\$4,813,708	\$5,006,460	-3.9%	2.3%	\$23,176,331	\$22,985,927	0.8%
	Total Revenue	2.0%	\$169,945	\$177,791	-4.4%	0.1%	\$812,967	\$812,353	0.1%
Downtown	Net Taxable Sales	4.2%	\$9,131,863	\$10,598,638	-13.8%	3.8%	\$39,475,707	\$40,052,822	-1.4%
	Total Revenue	3.7%	\$325,177	\$373,453	-12.9%	0.1%	\$1,408,026	\$1,419,423	-0.8%
South Main	Net Taxable Sales	2.1%	\$4,628,598	\$5,306,620	-12.8%	2.0%	\$20,467,093	\$23,316,346	-12.2%
	Total Revenue	1.9%	\$163,488	\$188,215	-13.1%	0.1%	\$717,283	\$830,381	-13.6%
Ken Pratt Boulevard	Net Taxable Sales	5.9%	\$12,739,384	\$13,213,831	-3.6%	5.8%	\$59,407,753	\$58,968,016	0.7%
	Total Revenue	5.1%	\$443,178	\$467,166	-5.1%	0.2%	\$2,116,792	\$2,088,853	1.3%
Village At The Peaks	Net Taxable Sales	7.3%	\$15,891,735	\$15,681,794	1.3%	7.0%	\$72,187,598	\$70,341,113	2.6%
	Total Revenue	6.5%	\$569,663	\$562,202	1.3%	0.3%	\$2,614,651	\$2,666,725	-2.0%
Twin Peaks Square Ext.	Net Taxable Sales	13.6%	\$29,476,353	\$30,512,077	-3.4%	11.7%	\$119,897,015	\$133,504,292	-10.2%
	Total Revenue	12.0%	\$1,041,627	\$1,076,983	-3.3%	0.4%	\$4,265,486	\$4,756,421	-10.3%
Lashley	Net Taxable Sales	1.6%	\$3,505,148	\$3,525,357	-0.6%	1.6%	\$15,981,486	\$16,165,233	-1.1%
	Total Revenue	1.4%	\$125,971	\$127,525	-1.2%	0.1%	\$570,305	\$576,971	-1.2%
North Hover	Net Taxable Sales	1.9%	\$4,151,086	\$4,727,721	-12.2%	1.9%	\$19,923,782	\$20,341,718	-2.1%
	Total Revenue	1.7%	\$150,002	\$167,484	-10.4%	0.1%	\$715,094	\$725,948	-1.5%
Francis	Net Taxable Sales	0.4%	\$860,874	\$988,990	-13.0%	0.4%	\$4,063,500	\$4,053,452	0.2%
	Total Revenue	0.4%	\$30,624	\$35,118	-12.8%	0.0%	\$149,515	\$208,304	-28.2%
All Others	Net Taxable Sales	4.2%	\$8,987,153	\$8,535,667	5.3%	4.0%	\$40,848,325	\$40,250,300	1.5%
	Total Revenue	4.2%	\$365,990	\$374,823	-2.4%	0.2%	\$1,689,219	\$1,725,562	-2.1%
Out of Town	Net Taxable Sales	23.2%	\$50,257,767	\$47,270,831	6.3%	28.8%	\$295,855,262	\$260,695,078	13.5%
	Total Revenue	20.6%	\$1,792,467	\$1,703,299	5.2%	1.0%	\$10,647,414	\$9,327,345	14.2%
Miscellaneous	Net Taxable Sales	0.8%	\$1,689,953	\$336,612	402.0%	0.2%	\$1,934,201	\$2,080,778	-7.0%
	Total Revenue	0.9%	\$74,839	\$11,781	535.3%	0.0%	\$91,484	\$78,164	17.0%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.7%	\$5,855,237	\$5,406,592	8.3%	3.0%	\$31,307,205	\$29,220,250	7.1%
	Total Revenue	13.2%	\$1,151,016	\$1,207,185	-4.7%	0.5%	\$5,104,486	\$6,188,184	-17.5%
SW Business	Net Taxable Sales	1.4%	\$2,968,691	\$2,980,529	-0.4%	1.0%	\$10,602,970	\$10,089,164	5.1%
	Total Revenue	1.4%	\$119,895	\$162,601	-26.3%	0.1%	\$556,316	\$617,850	-10.0%
Airport Road	Net Taxable Sales	0.3%	\$559,625	\$400,470	39.7%	0.2%	\$2,153,089	\$1,860,234	15.7%
	Total Revenue	0.3%	\$29,247	\$15,891	84.0%	0.0%	\$97,971	-\$125,028	178.4%
Pace	Net Taxable Sales	5.7%	\$12,292,698	\$12,142,992	1.2%	5.5%	\$56,240,551	\$57,946,328	-2.9%
	Total Revenue	5.0%	\$435,303	\$439,731	-1.0%	0.2%	\$2,014,541	\$2,020,114	-0.3%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	12.3%	\$26,652,652	\$25,845,248	3.1%	11.5%	\$118,101,278	\$113,812,423	3.8%
	Total Revenue	10.8%	\$942,998	\$930,012	1.4%	0.4%	\$4,179,751	\$4,072,708	2.6%
Airport	Net Taxable Sales	0.0%	\$56,478	\$30,392	85.8%	0.0%	\$177,894	\$120,603	47.5%
	Total Revenue	0.0%	\$2,213	\$1,681	31.6%	0.0%	\$7,861	\$6,804	15.5%
Grand Total	Net Taxable Sales	100%	\$216,298,139	\$214,667,921	0.8%		\$1,028,830,271	\$1,006,952,905	2.2%
Grand Total	Total Revenue	100%	\$8,698,293	\$8,809,572	-1.3%		\$41,205,344	\$41,577,332	-0.9%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

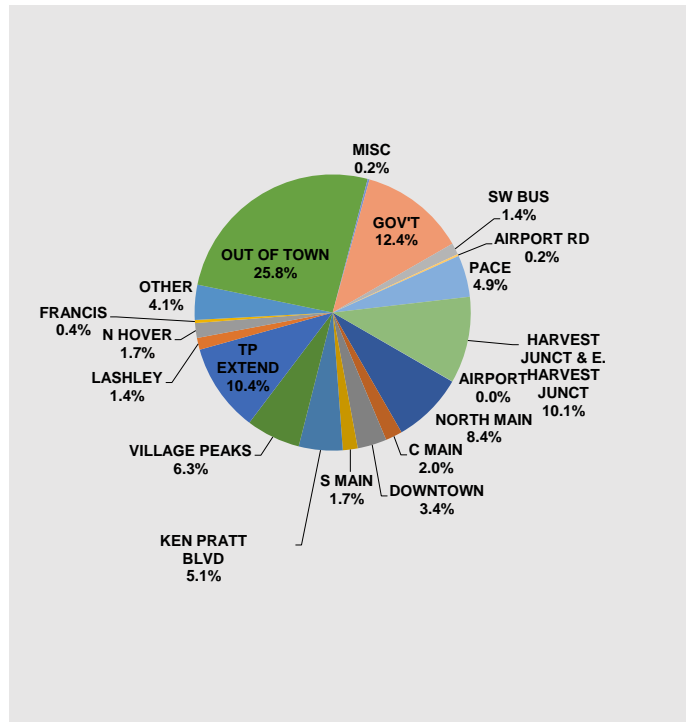
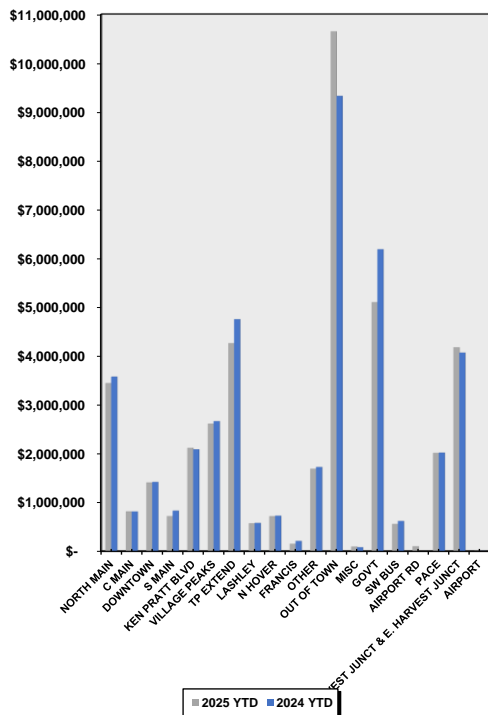
For The Month of

May 2025



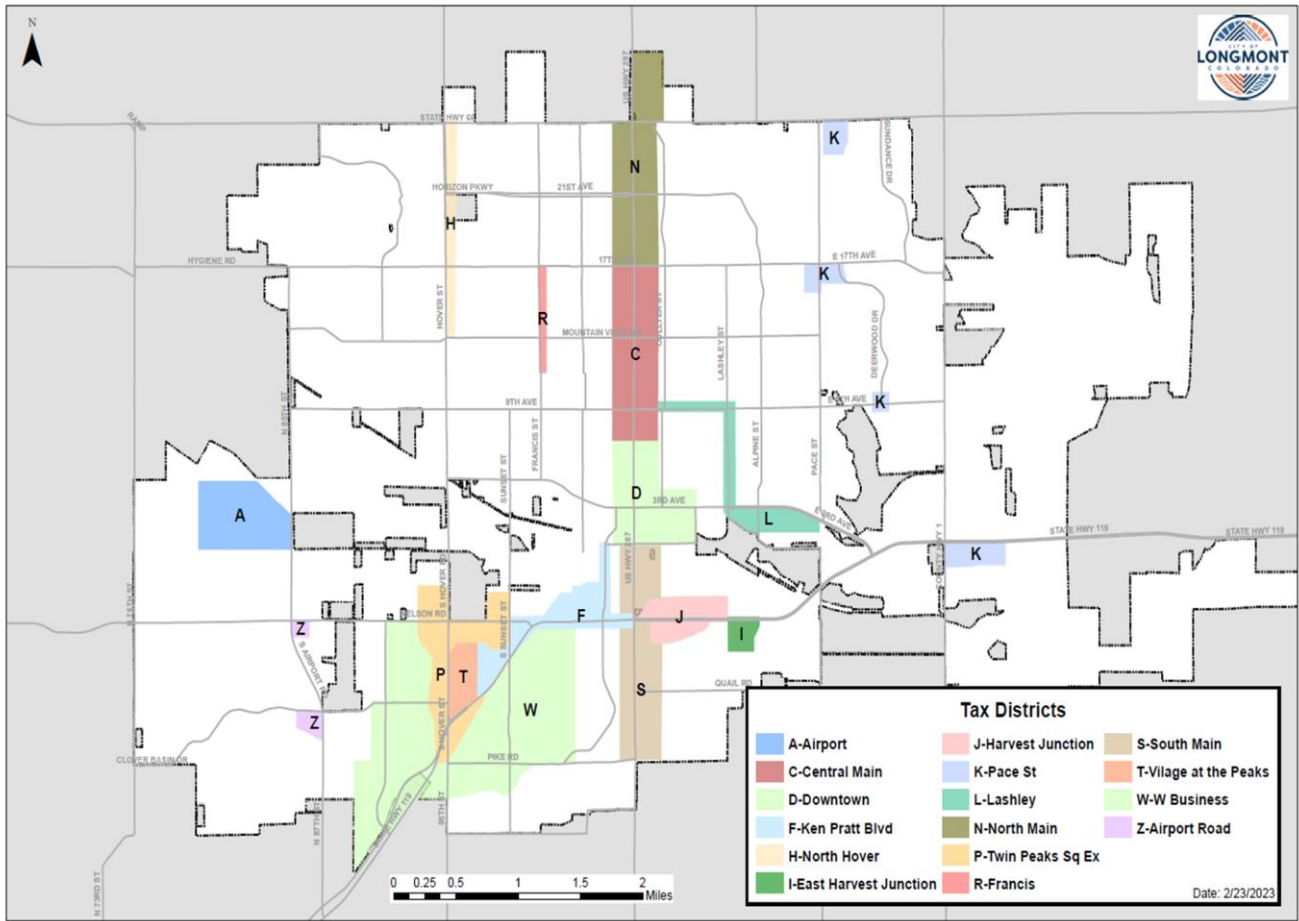
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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

May

2025

Month	2025 Monthly	% Change	2024 Monthly	2025 YTD	% Change	2024 YTD
January	\$26,191	-2.1%	\$26,740	\$26,191	-2.1%	\$26,740
February	\$27,976	7.8%	\$25,962	\$54,167	2.8%	\$52,703
March	\$32,055	-2.7%	\$32,947	\$86,222	0.7%	\$85,649
April	\$34,840	-16.1%	\$41,511	\$121,062	-4.8%	\$127,160
May	\$53,665	6.4%	\$50,417	\$174,727	-1.6%	\$177,577
June						
July						
August						
September						
October						
November						
December						
Total	<u>\$174,727</u>		<u>\$177,577</u>			

SPECIAL MARIJUANA TAX

May

2025

Month	2025 Month	% Change	2024 Month	2025 YTD	% Change	2024 YTD
January	\$39,295	-16.8%	\$47,212	\$39,295	-16.8%	\$47,212
February	\$36,347	-41.2%	\$61,836	\$75,642	-30.6%	\$109,048
March	\$42,314	-15.2%	\$49,886	\$117,957	-25.8%	\$158,933
April	\$41,566	-7.3%	\$44,853	\$159,523	-21.7%	\$203,787
May	\$42,453	50.3%	\$28,241	\$201,976	-13.0%	\$232,028
June						
July						
August						
September						
October						
November						
December						
Total	\$201,976		\$232,028			