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# CITY OF LONGMONT FINANCE DEPARTMENT

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## SALES AND USE TAX DIVISION

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### ANALYSIS OF TAXES

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July 2025

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#### SUMMARY

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Title		Data
Total Taxes This Month	\$	9,811,777
Compared to Last Year	\$	8,699,883
Percentage Change:		12.8%

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## SALES AND USE TAX SUMMARY

### CITY OF LONGMONT

July 2025

#### Overview

**Month of July:** Total Sales and Use Tax for the month of July increased overall by 12.8% compared to last year. Current Sales Tax collection increased by 0.5% and current Use Tax collection increased 79.3%.

**Year to Date:** Total Sales and Use Tax through July increased by 0.7% for 2025. The sales Tax component increased by 1.8% and the Use Tax component decreased by 5.9%.

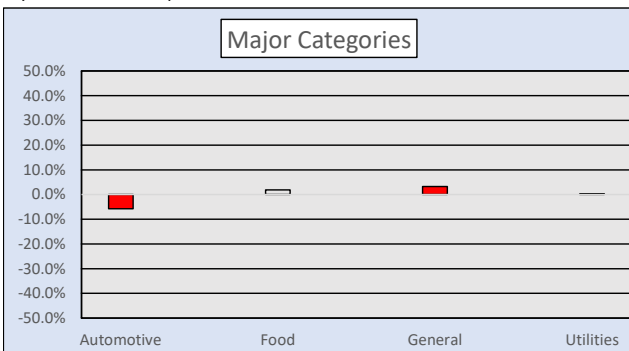
**Important note in understanding year-to-year comparative basis within this report:**

**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.

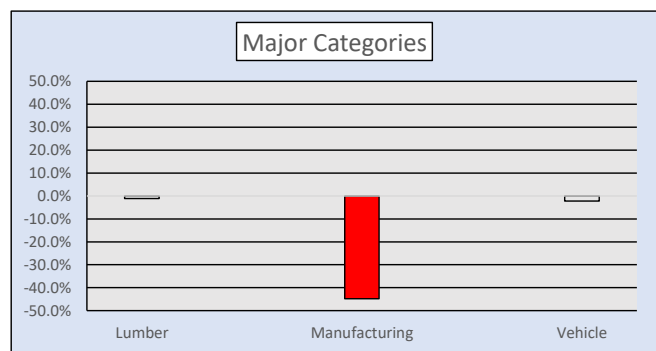
#### Sales Tax Activity

The Food, General, and Utilities categories showed increases of 1.9%, 3.3%, and 0.3%, respectively, when compared to 2024 YTD. However, the Automotive category decreased by 5.8% when compared to 2024 YTD.



#### Use Tax Activity

The Lumber, Manufacturing, and Vehicle categories showed decreases of 1.2%, 44.8%, and 2.2%, respectively, when compared to 2024 YTD.

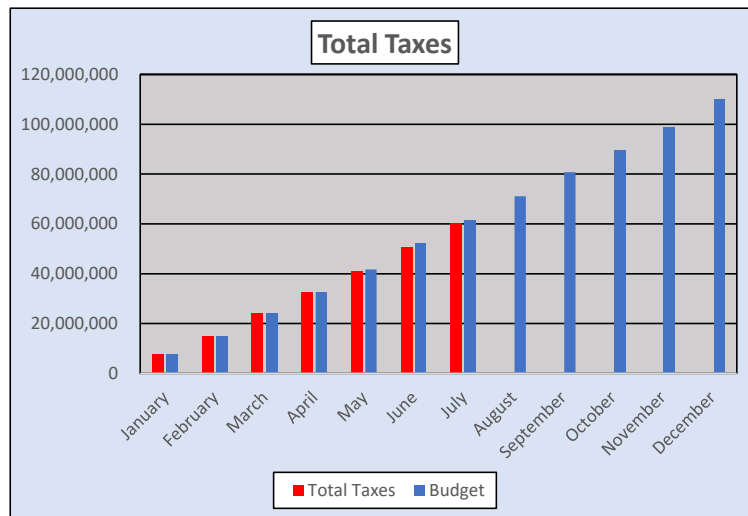


## Sales & Use Tax - Budget To Actual

July

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%	\$ 8,337,276	\$ 980,852	\$ 9,318,128
July	\$ 9,229,655	\$ 61,453,893	55.8%	\$ 7,462,048	\$ 2,349,729	\$ 9,811,777
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%			\$ -
<b>Total</b>	<b>\$ 110,177,488</b>			<b>\$ 52,153,935</b>	<b>\$ 8,181,314</b>	<b>\$ 60,335,249</b>



**Revenue Growth Per Fund / Current Year to Previous Year**

**July 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	\$ 24,592,563	\$ 4,186,857	\$ 28,779,420	\$ 25,029,946	\$ 3,940,005	\$ 28,969,951	1.8%	-5.9%	0.66%	3.38%
PIF Fund	\$ 4,339,860	\$ 738,858	\$ 5,078,718	\$ 4,417,034	\$ 695,275	\$ 5,112,309	1.8%	-5.9%	0.66%	3.38%
Streets Fund	\$ 10,887,180	\$ 1,847,145	\$ 12,734,325	\$ 11,080,879	\$ 1,738,235	\$ 12,819,114	1.8%	-5.9%	0.67%	3.40%
Open Space	\$ 2,903,235	\$ 492,571	\$ 3,395,805	\$ 2,954,891	\$ 463,535	\$ 3,418,426	1.8%	-5.9%	0.67%	3.40%
Public Safety	\$ 8,419,427	\$ 1,428,458	\$ 9,847,885	\$ 8,569,237	\$ 1,344,264	\$ 9,913,501	1.8%	-5.9%	0.67%	3.40%
LURA	\$ 99,977	\$ -	\$ 99,977	\$ 101,948	\$ -	\$ 101,948	2.0%	N/A	2.0%	28.07%
All Funds Total	\$ 51,242,242	\$ 8,693,888	\$ 59,936,130	\$ 52,153,935	\$ 8,181,314	\$ 60,335,249	1.8%	-5.9%	0.7%	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 seven months is that the General Fund sales and use tax is up by 0.66%. 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 seven months, The PIF sales and use tax revenue increased by 0.66%. 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 seven months, the Street Fund sales and use tax revenue increased by 0.67%. 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 seven months, the Open Space Fund sales and use tax revenue increased by 0.67%. 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 seven months, Public Safety sales and use tax revenue increased by 0.67%. The 2025 budget only relies on a 3.40% increase in sales and use tax revenue.

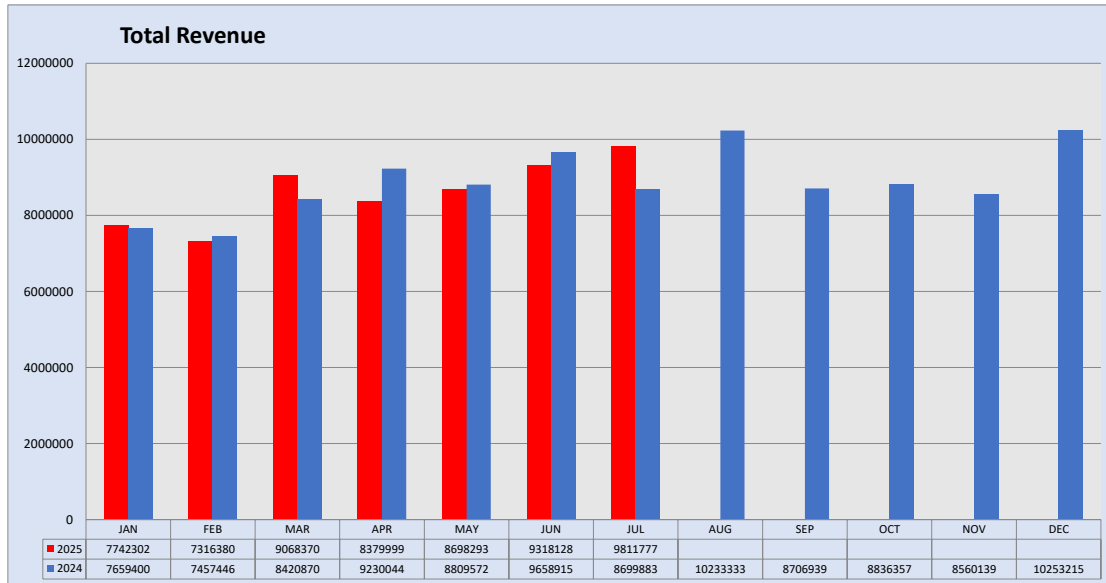
**LURA** For 2025, an amount of \$160,437 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax 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

July 2025

## ACCOUNT GROUPS

<u>GRAND TOTALS</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	11592	10601	991	11592	10601	991
Net Taxable Sales	\$212,425,558	\$211,088,517	0.6%	\$1,477,632,512	\$1,454,833,382	1.6%
Net Sales Tax	\$7,289,239	\$7,256,174	0.5%	\$50,257,282	\$49,977,956	0.6%
Delinquent Sales Tax	\$108,180	\$124,341		\$1,448,654	\$955,516	
Use Tax	\$2,343,376	\$1,307,315	79.3%	\$8,115,465	\$8,540,397	-5.0%
Delinquent Use Tax	\$6,353	\$4,619		\$65,850	\$153,492	
Other Revenue*	\$64,629	\$7,434		\$447,998	\$308,769	
<b>Total Revenue</b>	<b>\$9,811,777</b>	<b>\$8,699,883</b>	<b>12.8%</b>	<b>\$60,335,249</b>	<b>\$59,936,130</b>	<b>0.7%</b>



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>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	87	87	0	87	87	0
Net Taxable Sales	\$3,837,732	\$3,633,923	5.6%	\$23,986,316	\$23,840,759	0.6%
Net Sales Tax	\$134,973	\$127,515	5.8%	\$837,575	\$832,580	0.6%
Delinquent Sales Tax	\$44	\$271		\$5,742	\$5,604	
Use Tax	\$91	\$115	-20.9%	\$592	\$897	-34.0%
Delinquent Use Tax	\$0	\$0		\$1	\$0	
Other Revenue*	\$637	\$7		\$1,360	\$1,115	
Total Revenue	\$135,745	\$127,908	6.1%	\$845,270	\$840,196	0.6%
% of Total Revenue	1.4%	1.5%	-0.1%	1.4%	1.4%	0.0%
<u>2000 Automotive</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	395	384	11	395	384	11
Net Taxable Sales	\$15,957,163	\$16,085,157	-0.8%	\$99,471,964	\$103,952,559	-4.3%
Net Sales Tax	\$550,227	\$554,144	-0.7%	\$3,396,340	\$3,603,919	-5.8%
Delinquent Sales Tax	\$9,924	\$10,954		\$89,780	\$43,000	
Use Tax	\$1,907	\$2,267	-15.9%	\$25,181	\$18,418	36.7%
Delinquent Use Tax	\$0	\$0		\$24	\$0	
Other Revenue	\$1,349	\$3,810		\$11,998	\$10,916	
Total Revenue *	\$563,407	\$571,175	-1.4%	\$3,523,323	\$3,676,253	-4.2%
% of Total Revenue	5.7%	6.6%	-0.8%	5.8%	6.1%	-0.3%
<u>3000 Food</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	752	703	49	752	703	49
Net Taxable Sales	\$76,097,616	\$71,345,296	6.7%	\$509,859,033	\$496,575,232	2.7%
Net Sales Tax	\$2,630,833	\$2,481,513	6.0%	\$17,654,499	\$17,332,292	1.9%
Delinquent Sales Tax	\$47,815	\$15,584		\$251,234	\$120,596	
Use Tax	\$14,227	\$12,061	18.0%	\$142,682	\$103,952	37.3%
Delinquent Use Tax	\$0	\$0		\$27,544	\$143	
Other Revenue	\$37,269	\$0		\$92,912	\$103,285	
Total Revenue *	\$2,730,144	\$2,509,158	8.8%	\$18,168,871	\$17,660,268	2.9%
% of Total Revenue	27.8%	28.8%	-1.0%	30.1%	29.5%	0.6%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	366	383	(17)	366	383	(17)
Net Taxable Sales	\$4,316,761	\$4,429,990	-2.6%	\$30,067,355	\$30,551,857	-1.6%
Net Sales Tax	\$151,123	\$152,532	-0.9%	\$1,037,161	\$1,041,173	-0.4%
Delinquent Sales Tax	\$0	\$2,752		\$9,931	\$28,241	
Use Tax	\$3,309	\$826	300.6%	\$16,732	\$5,693	193.9%
Delinquent Use Tax	\$0	\$0		\$0	\$10	
Other Revenue *	\$7,251	\$546		\$7,985	\$2,935	
Total Revenue	\$161,683	\$156,656	3.2%	\$1,071,809	\$1,078,052	-0.6%
% of Total Revenue	1.6%	1.8%	-0.2%	1.8%	1.8%	0.0%
<u>5000 General</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	2405	1996	409	2405	1996	409
Net Taxable Sales	\$56,381,968	\$56,643,768	-0.5%	\$388,903,085	\$373,943,351	4.0%
Net Sales Tax	\$1,977,321	\$1,936,087	2.1%	\$13,331,044	\$12,908,563	3.3%
Delinquent Sales Tax	\$8,513	\$49,225		\$291,352	\$197,099	
Use Tax	\$7,151	\$6,203	15.3%	\$46,229	\$50,126	-7.8%
Delinquent Use Tax	\$160	\$10		\$544	\$535	
Other Revenue	\$3,873	\$0		\$149,267	\$83,550	
Total Revenue *	\$1,997,018	\$1,991,525	0.3%	\$13,818,436	\$13,239,873	4.4%
% of Total Revenue	20.4%	22.9%	-2.5%	22.9%	22.1%	0.8%
<u>6000 Lodging</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	235	211	24	235	211	24
Net Taxable Sales	\$3,547,606	\$3,721,073	-4.7%	\$16,417,731	\$16,520,583	-0.6%
Net Sales Tax	\$121,308	\$130,821	-7.3%	\$565,395	\$562,268	0.6%
Delinquent Sales Tax	\$864	\$132		\$1,388	\$16,703	
Use Tax	\$187	\$0	0.0%	\$440	\$254	73.2%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$91	\$14		\$1,252	\$1,934	
Total Revenue *	\$122,450	\$130,967	-6.5%	\$568,475	\$581,159	-2.2%
% of Total Revenue	1.2%	1.5%	-0.3%	0.9%	1.0%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	1094	1056	38	1094	1056	38
Net Taxable Sales	\$14,303,864	\$15,995,285	-10.6%	\$93,197,223	\$116,901,771	-20.3%
Net Sales Tax	\$480,287	\$561,772	-14.5%	\$3,222,801	\$3,839,406	-16.1%
Delinquent Sales Tax	\$99	\$1,288		\$32,523	\$273,570	
Use Tax	\$1,808,187	\$470,125	284.6%	\$3,599,521	\$3,642,010	-1.2%
Delinquent Use Tax	\$0	\$0		\$1,985	\$7,015	
Other Revenue *	\$0	\$114		\$16,037	\$42,344	
Total Revenue	\$2,288,573	\$1,033,299	121.5%	\$6,872,867	\$7,804,345	-11.9%
% of Total Revenue	23.3%	11.9%	11.4%	11.4%	13.0%	-1.6%
<u>8000 Professional</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	2250	2107	143	2250	2107	143
Net Taxable Sales	\$4,315,545	\$3,448,630	25.1%	\$39,300,290	\$30,522,586	28.8%
Net Sales Tax	\$147,133	\$118,061	24.6%	\$1,127,754	\$1,000,517	12.7%
Delinquent Sales Tax	\$5,658	\$2,309		\$249,252	\$60,939	
Use Tax	\$6,123	\$19,107	-68.0%	\$84,767	\$113,210	-25.1%
Delinquent Use Tax	\$0	\$371		\$6,769	\$773	
Other Revenue	\$1,284	\$381		\$85,455	\$12,296	
Total Revenue *	\$160,198	\$140,229	14.2%	\$1,553,997	\$1,187,735	30.8%
% of Total Revenue	1.6%	1.6%	0.0%	2.6%	2.0%	0.6%
<u>9000 Public Utility</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	403	395	8	403	395	8
Net Taxable Sales	\$13,172,468	\$12,598,297	4.6%	\$99,170,939	\$94,746,742	4.7%
Net Sales Tax	\$446,814	\$443,488	0.7%	\$3,472,662	\$3,463,217	0.3%
Delinquent Sales Tax	\$2,105	\$161		\$4,857	\$11,890	
Use Tax	\$3,934	\$5,447	-27.8%	\$55,455	\$40,677	36.3%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue *	\$220	\$924		\$1,006	\$5,810	
Total Revenue	\$453,073	\$450,020	0.7%	\$3,533,980	\$3,521,594	0.4%
% of Total Revenue	4.6%	5.2%	-0.6%	5.9%	5.9%	0.0%



**SALES AND USE TAX**

**ACCOUNT GROUPS**

<u>10000 Unclassified</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	3276	2949	327	3276	2949	327
Net Taxable Sales	\$17,764,070	\$20,344,657	-12.7%	\$156,987,079	\$147,134,671	6.7%
Net Sales Tax	\$589,797	\$655,371	-10.0%	\$5,018,853	\$4,955,700	1.3%
Delinquent Sales Tax	\$32,594	\$37,116		\$436,392	\$155,482	
Use Tax	\$17,941	\$15,682	14.4%	\$159,305	\$137,703	15.7%
Delinquent Use Tax	\$0	\$0		\$8,673	\$128,130	
Other Revenue	\$11,760	\$0		\$65,097	\$38,001	
Total Revenue *	\$652,092	\$708,169	-7.9%	\$5,688,320	\$5,415,016	5.0%
% of Total Revenue	6.6%	8.1%	-1.5%	9.4%	9.0%	0.4%

<u>11000 Home Occupations</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	138	145	(7)	138	145	(7)
Net Taxable Sales	\$427,426	\$615,311	-30.5%	\$3,192,429	\$3,744,761	-14.7%
Net Sales Tax	\$14,759	\$21,365	-30.9%	\$103,880	\$129,170	-19.6%
Delinquent Sales Tax	\$0	\$0		\$6,256	\$88	
Use Tax	\$0	\$1	-100.0%	\$91	\$27	237.0%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$0	\$1		\$640	\$82	
Total Revenue *	\$14,759	\$21,367	-30.9%	\$110,867	\$129,367	-14.3%
% of Total Revenue	0.2%	0.2%	-0.1%	0.2%	0.2%	0.0%

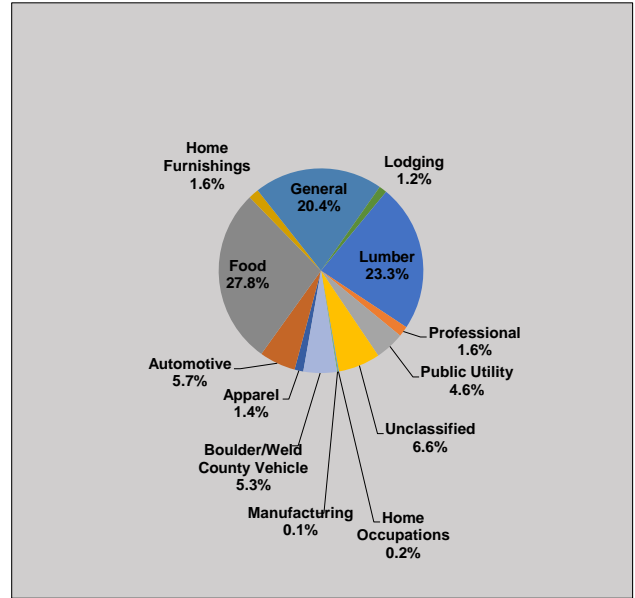
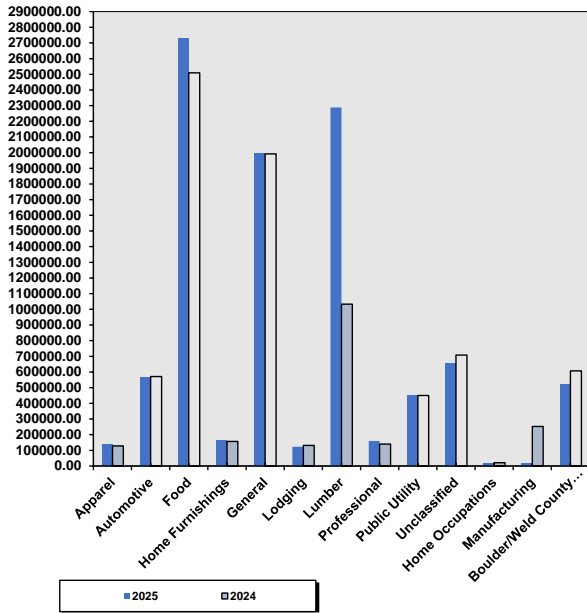
<u>12000 Manufacturing</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	191	183	8	191	183	8
Net Taxable Sales	\$2,303,339	\$2,227,130	3.4%	\$17,079,068	\$16,398,510	4.2%
Net Sales Tax	\$44,664	\$73,505	-39.2%	\$489,318	\$309,151	58.3%
Delinquent Sales Tax	\$564	\$4,549		\$69,947	\$42,304	
Use Tax	-\$39,224	\$168,714	-123.2%	\$447,905	\$811,770	-44.8%
Delinquent Use Tax	\$6,193	\$4,238		\$20,310	\$16,886	
Other Revenue *	\$895	\$1,637		\$14,989	\$6,501	
Total Revenue	\$13,092	\$252,643	-94.8%	\$1,042,469	\$1,186,612	-12.1%
% of Total Revenue	0.1%	2.9%	-2.8%	1.7%	2.0%	-0.3%

<u>00000 Boulder/Weld County Vehicle</u>	July-25	July-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Use Tax	\$519,543	\$606,767	-14.4%	\$3,536,565	\$3,615,660	-2.2%
% of Total Revenue	5.3%	7.0%	-1.7%	5.9%	6.0%	-0.2%

# Net Sales & Use Tax by Industry Type

For The Month of

July 2025



Summary Of Sales & Use Tax Activity By Industry									
July									
2025									
Account Group/	Account Number	Active Accounts	NTS / Total Rev.	July 2025	July 2024	INCR/(DECR)	YTD 2025	YTD 2024	INCR/ (DECR)
Apparel			Net Taxable Sales	\$3,837,732	\$3,633,923	5.6%	\$23,986,316	\$23,840,759	0.6%
1000	87		Total Revenue	\$135,745	\$127,908	6.1%	\$845,270	\$840,196	0.6%
Automotive			Net Taxable Sales	\$15,957,163	\$16,085,157	-0.8%	\$99,471,964	\$103,952,559	-4.3%
2000	395		Total Revenue	\$563,407	\$571,175	-1.4%	\$3,523,323	\$3,676,253	-4.2%
Food			Net Taxable Sales	\$76,097,616	\$71,345,296	6.7%	\$509,859,033	\$496,575,232	2.7%
3000	752		Total Revenue	\$2,730,144	\$2,509,158	8.8%	\$18,168,871	\$17,660,268	2.9%
Home Furnishings			Net Taxable Sales	\$4,316,761	\$4,429,990	-2.6%	\$30,067,355	\$30,551,857	-1.6%
4000	366		Total Revenue	\$161,683	\$156,656	3.2%	\$1,071,809	\$1,078,052	-0.6%
General			Net Taxable Sales	\$56,381,968	\$56,643,768	-0.5%	\$388,903,085	\$373,943,351	4.0%
5000	2405		Total Revenue	\$1,997,018	\$1,991,525	0.3%	\$13,818,436	\$13,239,873	4.4%
Lodging			Net Taxable Sales	\$3,547,606	\$3,721,073	-4.7%	\$16,417,731	\$16,520,583	-0.6%
6000	235		Total Revenue	\$122,450	\$130,967	-6.5%	\$568,475	\$581,159	-2.2%
Lumber			Net Taxable Sales	\$14,303,864	\$15,995,285	-10.6%	\$93,197,223	\$116,901,771	-20.3%
7000	1094		Total Revenue	\$2,288,573	\$1,033,299	121.5%	\$6,872,867	\$7,804,345	-11.9%
Professional			Net Taxable Sales	\$4,315,545	\$3,448,630	25.1%	\$39,300,290	\$30,522,586	28.8%
8000	2250		Total Revenue	\$160,198	\$140,229	14.2%	\$1,553,997	\$1,187,735	30.8%
Public Utility			Net Taxable Sales	\$13,172,468	\$12,598,297	4.6%	\$99,170,939	\$94,746,742	4.7%
9000	403		Total Revenue	\$453,073	\$450,020	0.7%	\$3,533,980	\$3,521,594	0.4%
Unclassified			Net Taxable Sales	\$17,764,070	\$20,344,657	-12.7%	\$156,987,079	\$147,134,671	6.7%
10000	3276		Total Revenue	\$652,092	\$708,169	-7.9%	\$5,688,320	\$5,415,016	5.0%
Home Occupations			Net Taxable Sales	\$427,426	\$615,311	-30.5%	\$3,192,429	\$3,744,761	-14.7%
11000	138		Total Revenue	\$14,759	\$21,367	-30.9%	\$110,867	\$129,367	-14.3%
Manufacturing			Net Taxable Sales	\$2,303,339	\$2,227,130	3.4%	\$17,079,068	\$16,398,510	4.2%
12000	191		Total Revenue	\$13,092	\$252,643	-94.8%	\$1,042,469	\$1,186,612	-12.1%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$519,543	\$606,767	-14.4%	\$3,536,565	\$3,615,660	-2.2%
GRAND TOTALS	11594		Net Taxable Sales	\$212,425,558	\$211,088,517	0.6%	\$1,477,632,512	\$1,454,833,382	1.6%
			Total Revenue	\$9,811,777	\$8,699,883	12.8%	\$60,335,249	\$59,936,130	0.7%

## 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**

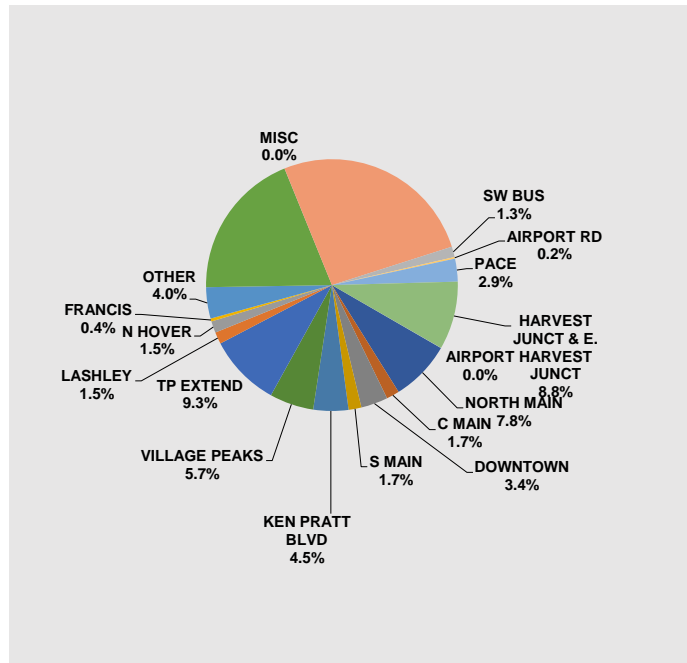
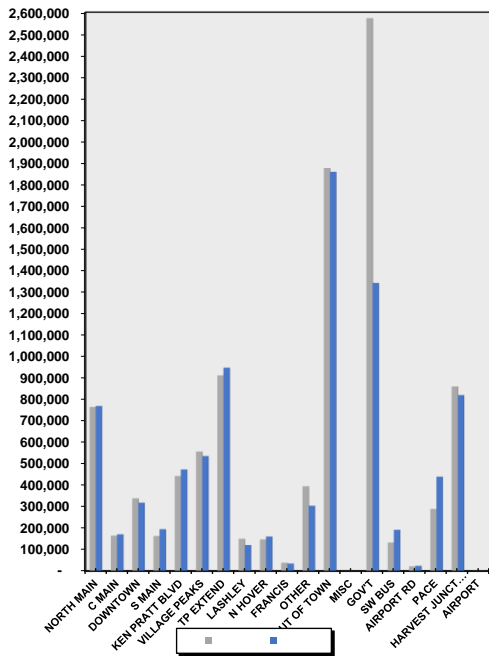
**July  
2025**

LOCATION	NTS / Total Rev.	% Of Total	July-25	July-24	INCR/ (DECR)	% Of Total YTD	YTD 2025	YTD 2024	INCR/ (DECR)
North Main	Net Taxable Sales	10.1%	\$21,386,033	\$21,484,754	-0.5%	9.5%	\$139,844,678	\$144,924,298	-3.5%
	Total Revenue	7.8%	\$764,001	\$768,832	-0.6%	0.3%	\$4,973,307	\$5,143,860	-3.3%
Central Main	Net Taxable Sales	2.3%	\$4,845,110	\$4,796,851	1.0%	2.3%	\$33,318,791	\$32,967,387	1.1%
	Total Revenue	1.7%	\$163,831	\$170,204	-3.7%	0.1%	\$1,162,761	\$1,169,876	-0.6%
Downtown	Net Taxable Sales	4.4%	\$9,389,564	\$9,003,286	4.3%	4.0%	\$58,755,996	\$58,760,918	0.0%
	Total Revenue	3.4%	\$338,013	\$318,047	6.3%	0.1%	\$2,095,946	\$2,081,381	0.7%
South Main	Net Taxable Sales	2.2%	\$4,588,338	\$5,485,550	-16.4%	2.0%	\$29,288,774	\$34,020,112	-13.9%
	Total Revenue	1.7%	\$161,976	\$194,392	-16.7%	0.1%	\$1,029,436	\$1,209,928	-14.9%
Ken Pratt Boulevard	Net Taxable Sales	5.8%	\$12,333,951	\$13,383,001	-7.8%	5.7%	\$83,593,436	\$84,539,607	-1.1%
	Total Revenue	4.5%	\$441,777	\$472,723	-6.5%	0.2%	\$2,977,173	\$2,993,999	-0.6%
Village At The Peaks	Net Taxable Sales	7.2%	\$15,189,673	\$15,414,551	-1.5%	6.9%	\$102,081,061	\$100,345,194	1.7%
	Total Revenue	5.7%	\$555,702	\$535,517	3.8%	0.3%	\$3,705,164	\$3,729,225	-0.6%
Twin Peaks Square Ext.	Net Taxable Sales	12.0%	\$25,407,058	\$26,828,494	-5.3%	11.7%	\$173,590,196	\$189,598,409	-8.4%
	Total Revenue	9.3%	\$910,463	\$947,135	-3.9%	0.4%	\$6,202,842	\$6,737,189	-7.9%
Lashley	Net Taxable Sales	2.0%	\$4,198,407	\$3,385,708	24.0%	1.6%	\$23,192,558	\$22,817,511	1.6%
	Total Revenue	1.5%	\$149,066	\$120,200	24.0%	0.1%	\$825,882	\$813,536	1.5%
North Hover	Net Taxable Sales	1.9%	\$4,087,097	\$4,499,220	-9.2%	1.9%	\$27,878,894	\$29,059,522	-4.1%
	Total Revenue	1.5%	\$146,003	\$160,062	-8.8%	0.1%	\$999,816	\$1,037,554	-3.6%
Francis	Net Taxable Sales	0.5%	\$1,048,633	\$972,335	7.8%	0.4%	\$5,816,731	\$5,954,732	-2.3%
	Total Revenue	0.4%	\$37,191	\$34,241	8.6%	0.0%	\$211,771	\$275,300	-23.1%
All Others	Net Taxable Sales	4.4%	\$9,317,054	\$6,528,889	42.7%	4.0%	\$59,834,296	\$58,238,939	2.7%
	Total Revenue	4.0%	\$394,113	\$303,765	29.7%	0.2%	\$2,537,875	\$2,537,291	0.0%
Out of Town	Net Taxable Sales	24.8%	\$52,715,724	\$53,035,761	-0.6%	28.5%	\$421,717,544	\$382,842,431	10.2%
	Total Revenue	19.1%	\$1,875,450	\$1,857,841	0.9%	1.0%	\$15,138,075	\$13,579,714	11.5%
Miscellaneous	Net Taxable Sales	0.0%	\$23,349	\$15,864	47.2%	0.2%	\$3,129,896	\$2,462,156	27.1%
	Total Revenue	0.0%	\$843	\$554	52.2%	0.0%	\$146,445	\$91,584	59.9%
City, Boulder Co/ Weld Co	Net Taxable Sales	3.8%	\$8,152,390	\$7,852,076	3.8%	3.1%	\$45,736,733	\$43,061,362	6.2%
	Total Revenue	26.2%	\$2,572,027	\$1,341,279	91.8%	0.6%	\$8,625,484	\$8,837,676	-2.4%
SW Business	Net Taxable Sales	1.4%	\$2,937,879	\$2,773,127	5.9%	1.1%	\$16,621,300	\$15,459,194	7.5%
	Total Revenue	1.3%	\$131,703	\$191,555	-31.2%	0.1%	\$810,378	\$941,821	-14.0%
Airport Road	Net Taxable Sales	0.3%	\$548,075	\$405,809	35.1%	0.2%	\$3,191,012	\$2,632,795	21.2%
	Total Revenue	0.2%	\$20,845	\$23,281	-10.5%	0.0%	\$136,497	-\$57,549	337.2%
Pace	Net Taxable Sales	5.6%	\$11,929,977	\$12,023,131	-0.8%	5.4%	\$79,946,816	\$82,178,418	-2.7%
	Total Revenue	2.9%	\$288,075	\$438,854	-34.4%	0.2%	\$2,735,114	\$2,903,105	-5.8%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.4%	\$24,297,011	\$23,179,548	4.8%	11.5%	\$169,817,807	\$164,808,251	3.0%
	Total Revenue	8.8%	\$859,166	\$819,440	4.8%	0.4%	\$6,008,818	\$5,899,227	1.9%
Airport	Net Taxable Sales	0.0%	\$30,235	\$20,562	47.0%	0.0%	\$275,993	\$162,147	70.2%
	Total Revenue	0.0%	\$1,532	\$1,961	-21.9%	0.0%	\$12,465	\$11,413	9.2%
Grand Total	Net Taxable Sales	100%	\$212,425,558	\$211,088,517	0.6%		\$1,477,632,512	\$1,454,833,383	1.6%
Grand Total	Total Revenue	100%	\$9,811,777	\$8,699,883	12.8%		\$60,335,249	\$59,936,130	0.7%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

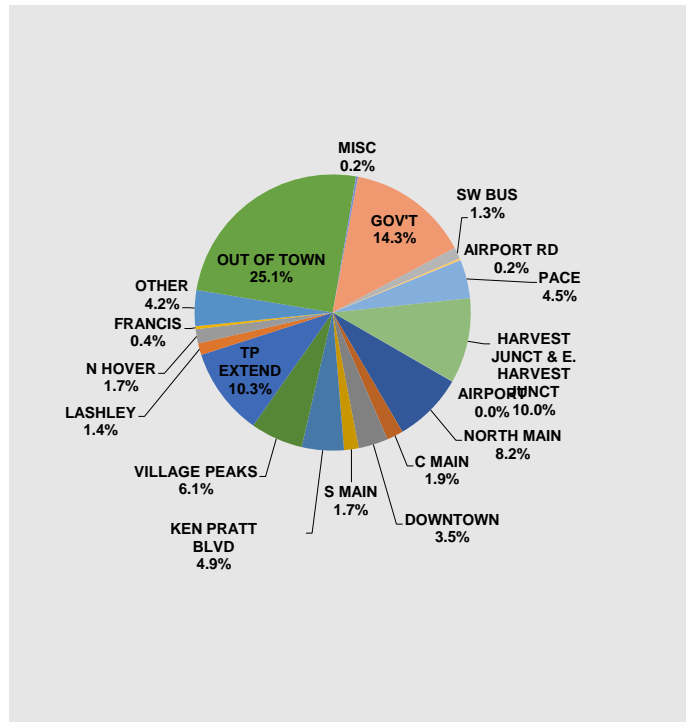
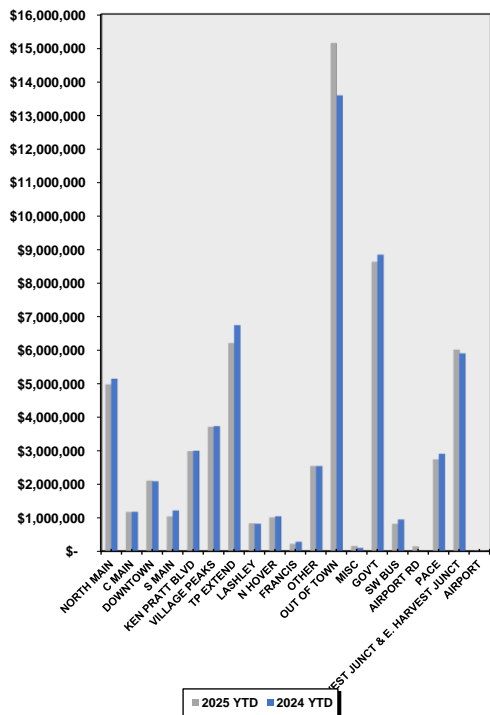
For The Month of

July 2025



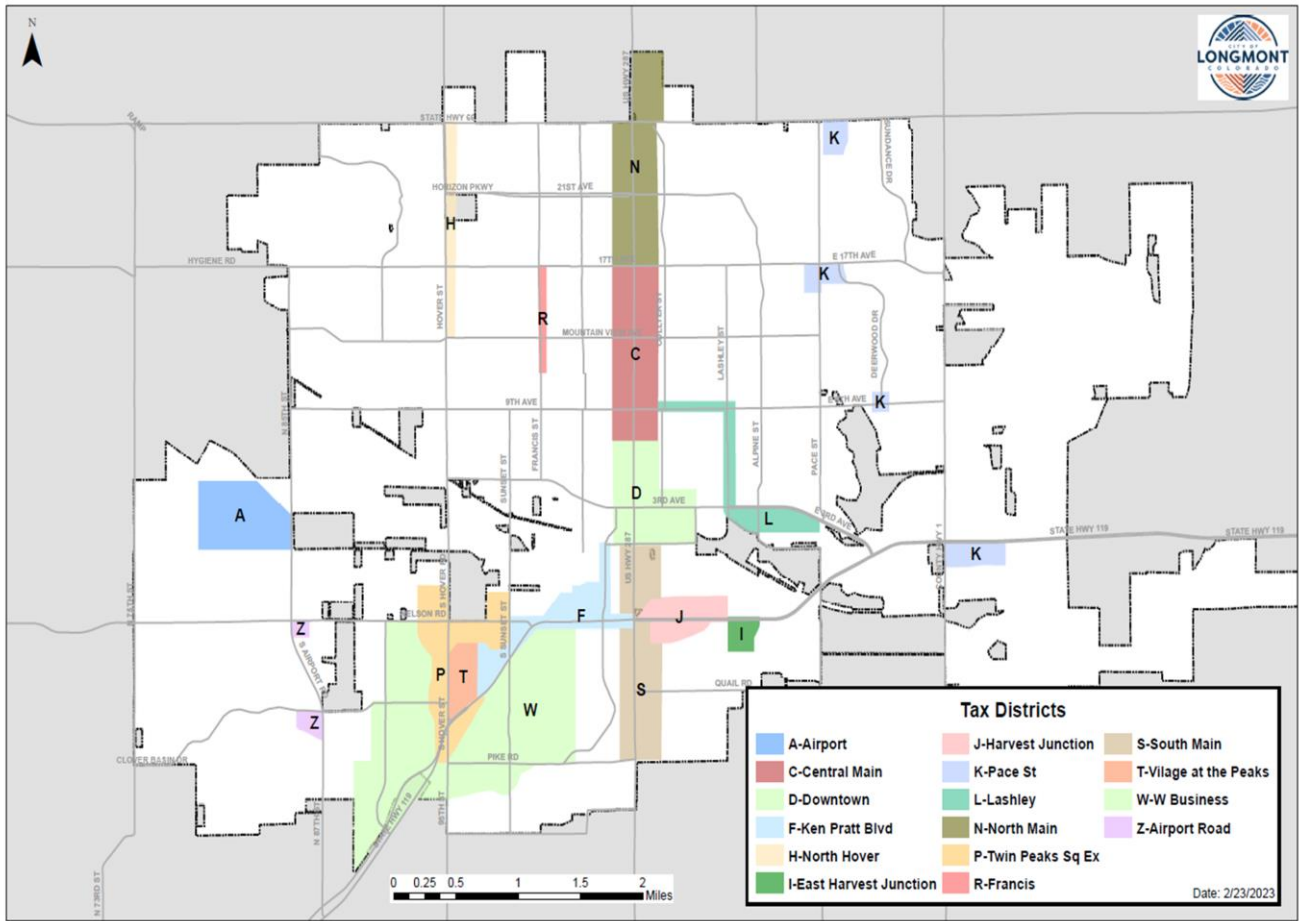
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

YEAR TO DATE (YTD)



## Approximate Geographical Area of Designation

Abbreviation	Designation	Description
<b>N</b>	<b>North Main</b>	Business between Terry and Emery from Hwy 66 to 17th Ave, including the Walmart Development.
<b>C</b>	<b>Central Main</b>	Business between Terry and Emery from 17th Ave to Longs Peak Ave.
<b>D</b>	<b>Downtown</b>	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.
<b>S</b>	<b>South Main</b>	Business between Terry and Emery from South of 1st Ave. to Pike Road except business with a Ken Pratt Blvd. address.
<b>F</b>	<b>Ken Pratt Blvd.</b>	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.
<b>T</b>	<b>Village At The Peaks</b>	Business on the Village At The Peaks Urban Renewal Authority.
<b>P</b>	<b>Twin Peaks Square Extended</b>	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.
<b>L</b>	<b>Lashley</b>	Business on Lashley from 9th Ave to Rogers Road, plus all of Weaver Business Park and business on 9th Ave. from Emery to Lashley.
<b>H</b>	<b>North Hover</b>	Business on Hover St between HWY 66 and Mountain View Ave.
<b>R</b>	<b>Francis</b>	Business on Francis St. between 11th Ave. and 17th Ave.
<b>E</b>	<b>All Others</b>	All other licensed business within the City limits of Longmont.
<b>O</b>	<b>Out of Town</b>	All out of town Business licensed to collect Longmont taxes.
<b>A</b>	<b>Airport</b>	Business located at the Vance Brand Municipal Airport.
<b>X</b>	<b>Miscellaneous</b>	Non-licensed and Temporary Business.
<b>V</b>	<b>City, Boulder CO, Weld CO</b>	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
<b>W</b>	<b>SW Business</b>	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.
<b>Z</b>	<b>Airport Rd</b>	Business generally located on Airport Rd. North of Pike Road, South of Nelson Road.
<b>K</b>	<b>Pace Street</b>	Business generally located on and east of Pace Street and South of Highway 66.
<b>J</b>	<b>Harvest Junction</b>	Business Generally located on Ken Pratt Boulevard East of Main Street and West of Lefthand Creek.
<b>I</b>	<b>East Harvest Junction</b>	Businesses generally located by Costco East of Harvest Junction and Ken Pratt Boulevard.





**LODGER TAX****July****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	\$62,815	1.3%	\$61,982	\$237,542	-0.8%	\$239,559
July	\$66,480	-4.9%	\$69,911	\$304,022	-1.8%	\$309,470
August						
September						
October						
November						
December						
Total	<u>\$304,022</u>		<u>\$309,470</u>			

**SPECIAL MARIJUANA TAX**

**July**

**2025**

<b>Month</b>	<b>2025 Month</b>	<b>% Change</b>	<b>2024 Month</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>2024 YTD</b>
<b>January</b>	\$39,295	-16.8%	\$47,212	\$39,295	-16.8%	\$47,212
<b>February</b>	\$36,347	-41.2%	\$61,836	\$75,642	-30.6%	\$109,048
<b>March</b>	\$42,314	-15.2%	\$49,886	\$117,957	-25.8%	\$158,933
<b>April</b>	\$41,566	-7.3%	\$44,853	\$159,523	-21.7%	\$203,787
<b>May</b>	\$42,453	50.3%	\$28,241	\$201,976	-13.0%	\$232,028
<b>June</b>	\$41,158	55.9%	\$26,393	\$243,134	-5.9%	\$258,422
<b>July</b>	\$43,938	-3.8%	\$45,675	\$287,071	-5.6%	\$304,096
<b>August</b>						
<b>September</b>						
<b>October</b>						
<b>November</b>						
<b>December</b>						
<b>Total</b>	<u><u>\$287,071</u></u>		<u><u>\$304,096</u></u>			