
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

December 2024

SUMMARY

Title		Data
Total Taxes This Month	\$	10,253,215
Compared to Last Year	\$	9,759,288
Percentage Change:		5.1%

Contents	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodger Tax	17
Marijuana Tax	18

SALES AND USE TAX SUMMARY
CITY OF LONGMONT

December 2024

Overview

Month of December: Total Sales and Use Tax for the month of December increased overall by 5.1% compared to last year. Current Sales Tax collection increased by 3.5% and current Use Tax collection increased 25.1%.

Year to Date: Total Sales and Use Tax through December increased by 3.1% for 2024. The sales Tax component increased by 2.8% and the Use Tax component increased by 4.8%.

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.

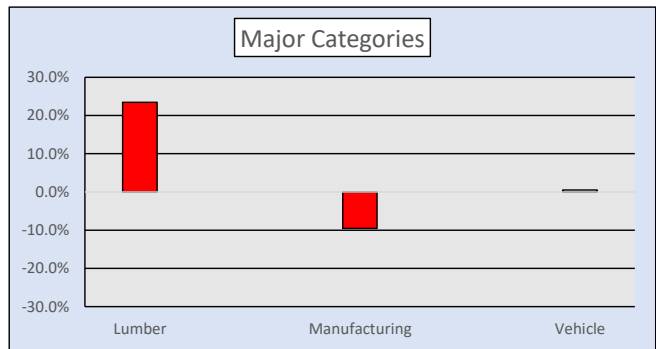
Sales Tax Activity

The Automotive, Food, and General categories showed increases of 1.0%, 5.5%, and 7.0%, respectively. However, the Utilities category showed a decrease of 1.4% when compared to 2023 year to date.



Use Tax Activity

The Lumber and Vehicles categories showed increases of 23.5% and 0.5%, respectively. However, the Manufacturing category showed a decrease of 9.6% when compared to 2023 year to date.

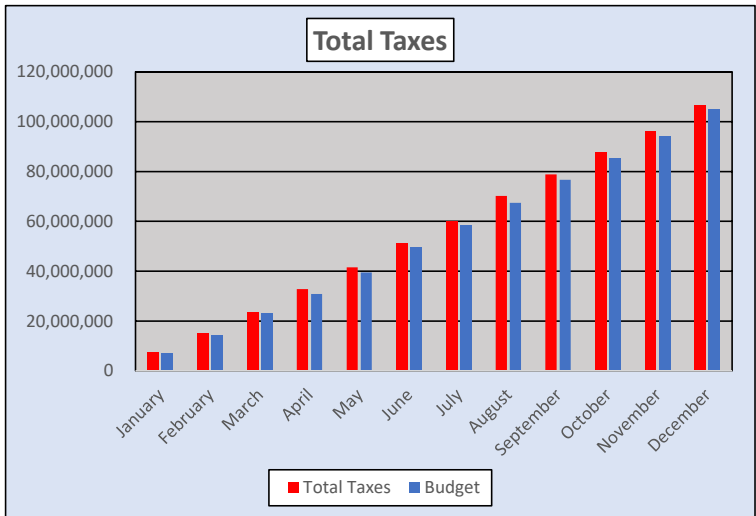


Sales & Use Tax - Budget To Actual

December

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%	\$ 7,234,500	\$ 1,601,857	\$ 8,836,357
November	\$ 8,651,458	\$ 93,967,967	89.6%	\$ 7,383,142	\$ 1,176,998	\$ 8,560,139
December	\$ 10,940,216	\$ 104,908,183	100%	\$ 9,269,244	\$ 983,971	\$ 10,253,215
Total	\$ 104,908,183			\$ 91,029,655	\$ 15,496,458	\$ 106,526,113



Revenue Growth Per Fund / Current Year to Previous Year

December 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	\$ 42,369,819	\$ 7,121,748	\$ 49,491,567	\$ 43,705,865	\$ 7,462,881	\$ 51,168,745	3.2%	4.8%	3.39%	1.81%
PIF Fund	\$ 7,477,031	\$ 1,256,776	\$ 8,733,807	\$ 7,712,802	\$ 1,316,980	\$ 9,029,783	3.2%	4.8%	3.39%	1.81%
Streets Fund	\$ 18,810,837	\$ 3,141,950	\$ 21,952,787	\$ 19,340,613	\$ 3,292,451	\$ 22,633,064	2.8%	4.8%	3.10%	1.53%
Open Space	\$ 5,016,197	\$ 837,853	\$ 5,854,050	\$ 5,157,470	\$ 877,985	\$ 6,035,455	2.8%	4.8%	3.10%	1.53%
Public Safety	\$ 14,547,045	\$ 2,429,780	\$ 16,976,825	\$ 14,956,740	\$ 2,546,161	\$ 17,502,900	2.8%	4.8%	3.10%	1.53%
LURA	\$ 315,250	\$ -	\$ 315,250	\$ 156,165	\$ -	\$ 156,165	-50.5%	N/A	-50.5%	-49.11%
All Funds Total	\$ 88,536,178	\$ 14,788,107	\$ 103,324,286	\$ 91,029,655	\$ 15,496,458	\$ 106,526,113	2.8%	4.8%	3.1%	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 twelve months is that the General Fund sales and use tax is up by 3.39%. 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 twelve months, The PIF sales and use tax revenue increased by 3.39%. 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 twelve months, the Street Fund sales and use tax revenue increased by 3.10%. 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 twelve months, the Open Space Fund sales and use tax revenue increased by 3.10%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

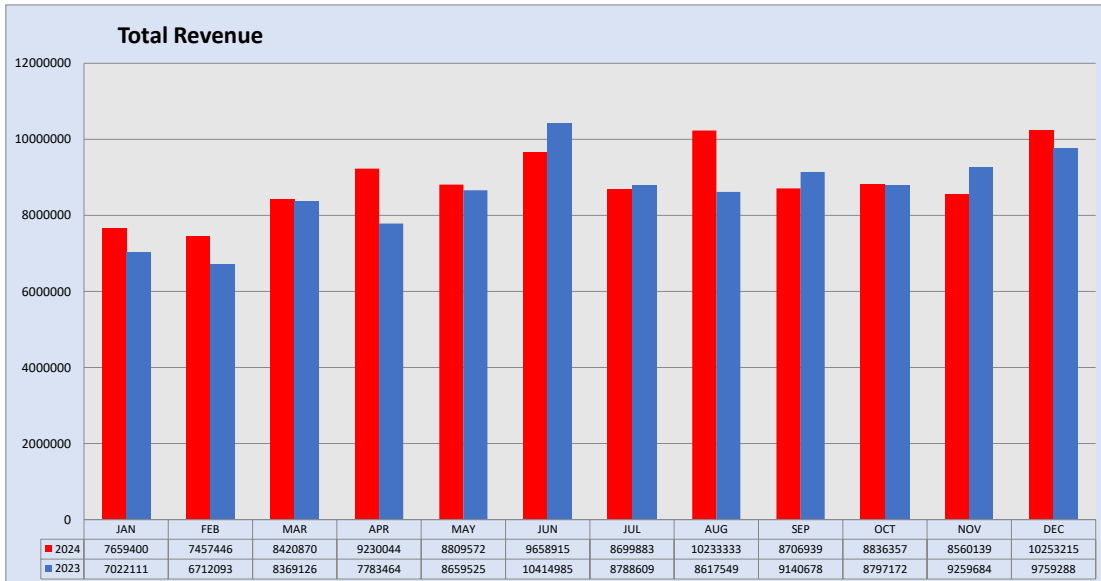
Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After twelve months, Public Safety sales and use tax revenue increased by 3.10%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

LURA For 2025, an amount of \$200,000 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
December 2024

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	10830	9922	908	10830	9922	908
Net Taxable Sales	\$262,121,182	\$259,931,960	0.8%	\$2,579,080,791	\$2,508,274,472	2.8%
Net Sales Tax	\$9,052,965	\$8,743,267	3.5%	\$88,686,824	\$86,381,733	2.7%
Delinquent Sales Tax	\$158,541	\$192,132		\$1,745,570	\$1,537,490	
Use Tax	\$980,441	\$783,489	25.1%	\$15,293,639	\$14,467,754	5.7%
Delinquent Use Tax	\$3,530	\$10,897		\$202,820	\$320,354	
Other Revenue*	\$57,738	\$29,503		\$597,260	\$616,953	
Total Revenue	\$10,253,215	\$9,759,288	5.1%	\$106,526,113	\$103,324,284	3.1%



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>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	86	90	(4)	86	90	(4)
Net Taxable Sales	\$5,845,726	\$5,704,996	2.5%	\$45,183,422	\$43,980,802	2.7%
Net Sales Tax	\$205,764	\$199,362	3.2%	\$1,546,840	\$1,495,952	3.4%
Delinquent Sales Tax	\$17	\$1,475		\$42,355	\$49,994	
Use Tax	\$52	\$374	-86.1%	\$1,720	\$4,567	-62.3%
Delinquent Use Tax	\$0	\$0		\$2	\$6,538	
Other Revenue*	\$236	\$168		\$1,947	\$8,319	
Total Revenue	\$206,069	\$201,379	2.3%	\$1,592,864	\$1,565,370	1.8%
% of Total Revenue	2.0%	2.1%	-0.1%	1.5%	1.5%	0.0%

<u>2000 Automotive</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	385	382	3	385	382	3
Net Taxable Sales	\$14,778,769	\$14,475,657	2.1%	\$178,329,077	\$176,942,395	0.8%
Net Sales Tax	\$512,448	\$505,584	1.4%	\$6,197,580	\$6,133,888	1.0%
Delinquent Sales Tax	\$6,178	\$2,299		\$61,281	\$75,055	
Use Tax	\$7,898	\$5,035	56.9%	\$37,301	\$56,217	-33.6%
Delinquent Use Tax	\$0	\$0		\$0	\$6,222	
Other Revenue	\$6,502	\$1,170		\$23,677	\$24,358	
Total Revenue *	\$533,026	\$514,088	3.7%	\$6,319,839	\$6,295,740	0.4%
% of Total Revenue	5.2%	5.3%	-0.1%	5.9%	6.1%	-0.2%

<u>3000 Food</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	718	678	40	718	678	40
Net Taxable Sales	\$91,484,721	\$89,985,024	1.7%	\$883,977,695	\$835,473,054	5.8%
Net Sales Tax	\$3,188,287	\$3,130,083	1.9%	\$30,708,176	\$29,106,347	5.5%
Delinquent Sales Tax	\$33,273	\$38,844		\$404,114	\$211,457	
Use Tax	\$26,146	\$10,700	144.4%	\$207,634	\$211,033	-1.6%
Delinquent Use Tax	\$0	\$157		\$410	\$13,444	
Other Revenue	\$21,489	\$9,241		\$154,299	\$118,165	
Total Revenue *	\$3,269,195	\$3,189,025	2.5%	\$31,474,633	\$29,660,446	6.1%
% of Total Revenue	31.9%	32.7%	-0.8%	29.5%	28.7%	0.8%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	364	384	(20)	364	384	(20)
Net Taxable Sales	\$5,626,336	\$5,921,433	-5.0%	\$54,789,437	\$57,918,524	-5.4%
Net Sales Tax	\$196,690	\$206,787	-4.9%	\$1,863,097	\$2,072,453	-10.1%
Delinquent Sales Tax	\$449	\$758		\$31,041	\$37,536	
Use Tax	\$5,236	\$1,122	366.7%	\$13,959	\$13,071	6.8%
Delinquent Use Tax	\$0	\$0		\$24	\$3,074	
Other Revenue *	\$886	\$461		\$13,437	\$17,955	
Total Revenue	\$203,261	\$209,128	-2.8%	\$1,921,558	\$2,144,089	-10.4%
% of Total Revenue	2.0%	2.1%	-0.2%	1.8%	2.1%	-0.3%
<u>5000 General</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2096	1680	416	2096	1680	416
Net Taxable Sales	\$76,221,798	\$74,177,708	2.8%	\$686,860,257	\$638,345,509	7.6%
Net Sales Tax	\$2,666,445	\$2,533,828	5.2%	\$23,754,818	\$22,202,872	7.0%
Delinquent Sales Tax	\$17,173	\$78,483		\$369,959	\$251,303	
Use Tax	\$6,224	\$14,298	-56.5%	\$112,561	\$99,187	13.5%
Delinquent Use Tax	\$0	\$13		\$594	\$23,304	
Other Revenue	\$6,422	\$9,672		\$227,963	\$176,109	
Total Revenue *	\$2,696,264	\$2,636,294	2.3%	\$24,465,895	\$22,752,775	7.5%
% of Total Revenue	26.3%	27.0%	-0.7%	23.0%	22.0%	0.9%
<u>6000 Lodging</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	211	203	8	211	203	8
Net Taxable Sales	\$1,399,681	\$1,447,448	-3.3%	\$28,346,465	\$29,673,321	-4.5%
Net Sales Tax	\$48,857	\$50,652	-3.5%	\$976,176	\$1,030,925	-5.3%
Delinquent Sales Tax	\$178	\$0		\$18,208	\$7,671	
Use Tax	\$0	\$0	0.0%	\$271	\$1,103	-75.4%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$396	\$37		\$2,833	\$1,251	
Total Revenue *	\$49,431	\$50,689	-2.5%	\$997,488	\$1,040,950	-4.2%
% of Total Revenue	0.5%	0.5%	0.0%	0.9%	1.0%	-0.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1062	1044	18	1062	1044	18
Net Taxable Sales	\$12,707,153	\$15,536,830	-18.2%	\$187,717,691	\$194,632,094	-3.6%
Net Sales Tax	\$441,898	\$541,833	-18.4%	\$6,301,415	\$6,743,744	-6.6%
Delinquent Sales Tax	\$2,169	\$7,305		\$285,450	\$78,798	
Use Tax	\$285,569	\$223,608	27.7%	\$6,944,605	\$5,625,088	23.5%
Delinquent Use Tax	\$2,922	\$0		\$10,769	\$7,208	
Other Revenue *	\$2,664	\$954		\$46,693	\$13,939	
Total Revenue	\$735,222	\$773,700	-5.0%	\$13,588,932	\$12,468,777	9.0%
% of Total Revenue	7.2%	7.9%	-0.8%	12.8%	12.1%	0.7%

<u>8000 Professional</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2141	2046	95	2141	2046	95
Net Taxable Sales	\$7,959,030	\$6,733,211	18.2%	\$56,164,638	\$47,686,031	17.8%
Net Sales Tax	\$205,338	\$201,856	1.7%	\$1,800,321	\$1,600,677	12.5%
Delinquent Sales Tax	\$72,810	\$29,729		\$153,317	\$60,251	
Use Tax	\$35,725	\$25,725	38.9%	\$217,673	\$226,430	-3.9%
Delinquent Use Tax	\$433	\$8,089		\$2,693	\$11,682	
Other Revenue	\$13,254	\$1,897		\$26,997	\$22,660	
Total Revenue *	\$327,560	\$267,296	22.5%	\$2,201,001	\$1,921,700	14.5%
% of Total Revenue	3.2%	2.7%	0.5%	2.1%	1.9%	0.2%

<u>9000 Public Utility</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	397	381	16	397	381	16
Net Taxable Sales	\$16,412,109	\$15,836,762	3.6%	\$164,021,324	\$185,838,620	-11.7%
Net Sales Tax	\$577,060	\$418,037	38.0%	\$5,881,016	\$5,961,862	-1.4%
Delinquent Sales Tax	\$629	\$224		\$33,002	\$443,336	
Use Tax	\$4,522	\$11,738	-61.5%	\$78,635	\$70,002	12.3%
Delinquent Use Tax	\$0	\$0		\$38,637	\$42,356	
Other Revenue *	\$26	\$9		\$31,529	\$152,278	
Total Revenue	\$582,237	\$430,008	35.4%	\$6,062,819	\$6,669,834	-9.1%
% of Total Revenue	5.7%	4.4%	1.3%	5.7%	6.5%	-0.8%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	3037	2703	334	3037	2703	334
Net Taxable Sales	\$25,899,489	\$26,032,340	-0.5%	\$258,139,932	\$265,114,840	-2.6%
Net Sales Tax	\$894,001	\$897,799	-0.4%	\$8,725,215	\$8,994,198	-3.0%
Delinquent Sales Tax	\$11,588	\$12,388		\$266,786	\$286,249	
Use Tax	\$26,724	\$34,335	-22.2%	\$210,905	\$583,183	-63.8%
Delinquent Use Tax	\$0	\$92		\$128,704	\$176,690	
Other Revenue	\$4,468	\$1,365		\$56,793	\$72,008	
Total Revenue *	\$936,781	\$945,979	-1.0%	\$9,388,403	\$10,112,328	-7.2%
% of Total Revenue	9.1%	9.7%	-0.6%	8.8%	9.8%	-1.0%

<u>11000 Home Occupations</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	142	151	(9)	142	151	(9)
Net Taxable Sales	\$926,169	\$1,129,903	-18.0%	\$6,501,885	\$7,679,762	-15.3%
Net Sales Tax	\$21,927	\$39,300	-44.2%	\$207,148	\$265,372	-21.9%
Delinquent Sales Tax	\$10,275	\$0		\$12,643	\$514	
Use Tax	\$725	\$4	18025.0%	\$754	\$22	3327.3%
Delinquent Use Tax	\$0	\$0		\$0	\$3	
Other Revenue	\$1,395	\$2		\$1,776	\$205	
Total Revenue *	\$34,322	\$39,306	-12.7%	\$222,321	\$266,116	-16.5%
% of Total Revenue	0.3%	0.4%	-0.1%	0.2%	0.3%	0.0%

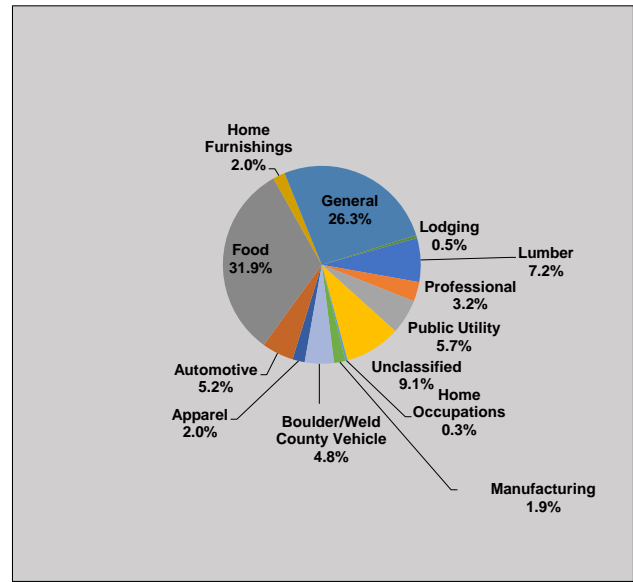
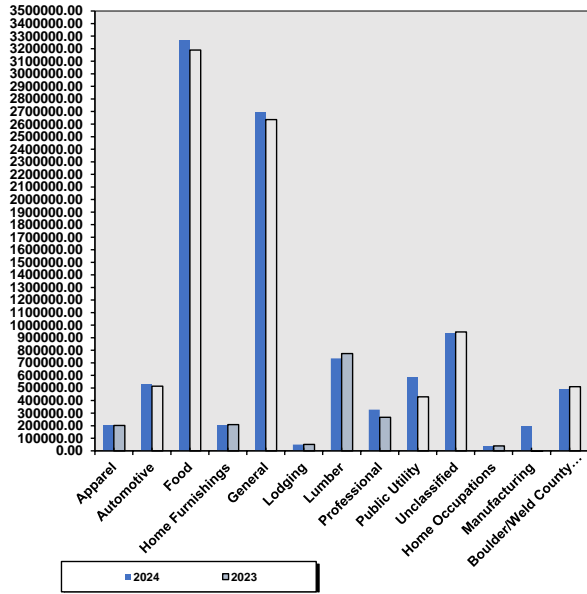
<u>12000 Manufacturing</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	189	180	9	189	180	9
Net Taxable Sales	\$2,860,201	\$2,950,648	-3.1%	\$29,048,968	\$24,989,520	16.2%
Net Sales Tax	\$94,250	\$18,146	419.4%	\$725,022	\$773,443	-6.3%
Delinquent Sales Tax	\$3,802	\$20,627		\$67,414	\$35,326	
Use Tax	\$93,527	-\$53,915	273.5%	\$1,355,460	\$1,498,704	-9.6%
Delinquent Use Tax	\$175	\$2,546		\$20,987	\$29,833	
Other Revenue *	\$0	\$4,527		\$9,316	\$9,706	
Total Revenue	\$191,754	-\$8,069	2476.4%	\$2,178,199	\$2,347,012	-7.2%
% of Total Revenue	1.9%	-0.1%	2.0%	2.0%	2.3%	-0.2%

<u>00000 Boulder/Weld County Vehicle</u>	December-24	December-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Use Tax	\$488,093	\$510,465	-4.4%	\$6,112,161	\$6,079,147	0.5%
% of Total Revenue	4.8%	5.2%	-0.5%	5.7%	5.9%	-0.1%

Net Sales & Use Tax by Industry Type

For The Month of

December 2024



Summary Of Sales & Use Tax Activity By Industry

December

2024

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	December 2024	December 2023	INCR/(DECR)	YTD 2024	YTD 2023	INCR/ (DECR)
Apparel			Net Taxable Sales	\$5,845,726	\$5,704,996	2.5%	\$45,183,422	\$43,980,802	2.7%
1000	86		Total Revenue	\$206,069	\$201,379	2.3%	\$1,592,864	\$1,565,370	1.8%
Automotive			Net Taxable Sales	\$14,778,769	\$14,475,657	2.1%	\$178,329,077	\$176,942,395	0.8%
2000	385		Total Revenue	\$533,026	\$514,088	3.7%	\$6,319,839	\$6,295,740	0.4%
Food			Net Taxable Sales	\$91,484,721	\$89,985,024	1.7%	\$883,977,695	\$835,473,054	5.8%
3000	718		Total Revenue	\$3,269,195	\$3,189,025	2.5%	\$31,474,633	\$29,660,446	6.1%
Home Furnishings			Net Taxable Sales	\$5,626,336	\$5,921,433	-5.0%	\$54,789,437	\$57,918,524	-5.4%
4000	364		Total Revenue	\$203,261	\$209,128	-2.8%	\$1,921,558	\$2,144,089	-10.4%
General			Net Taxable Sales	\$76,221,798	\$74,177,708	2.8%	\$686,860,257	\$638,345,509	7.6%
5000	2096		Total Revenue	\$2,696,264	\$2,636,294	2.3%	\$24,465,895	\$22,752,775	7.5%
Lodging			Net Taxable Sales	\$1,399,681	\$1,447,448	-3.3%	\$28,346,465	\$29,673,321	-4.5%
6000	211		Total Revenue	\$49,431	\$50,689	-2.5%	\$997,488	\$1,040,950	-4.2%
Lumber			Net Taxable Sales	\$12,707,153	\$15,536,830	-18.2%	\$187,717,691	\$194,632,094	-3.6%
7000	1062		Total Revenue	\$735,222	\$773,700	-5.0%	\$13,588,932	\$12,468,777	9.0%
Professional			Net Taxable Sales	\$7,959,030	\$6,733,211	18.2%	\$56,164,638	\$47,686,031	17.8%
8000	2141		Total Revenue	\$327,560	\$267,296	22.5%	\$2,201,001	\$1,921,700	14.5%
Public Utility			Net Taxable Sales	\$16,412,109	\$15,836,762	3.6%	\$164,021,324	\$185,838,620	-11.7%
9000	397		Total Revenue	\$582,237	\$430,008	35.4%	\$6,062,819	\$6,669,834	-9.1%
Unclassified			Net Taxable Sales	\$25,899,489	\$26,032,340	-0.5%	\$258,139,932	\$265,114,840	-2.6%
10000	3037		Total Revenue	\$936,781	\$945,979	-1.0%	\$9,388,403	\$10,112,328	-7.2%
Home Occupations			Net Taxable Sales	\$926,169	\$1,129,903	-18.0%	\$6,501,885	\$7,679,762	-15.3%
11000	142		Total Revenue	\$34,322	\$39,306	-12.7%	\$222,321	\$266,116	-16.5%
Manufacturing			Net Taxable Sales	\$2,860,201	\$2,950,648	-3.1%	\$29,048,968	\$24,989,520	16.2%
12000	189		Total Revenue	\$191,754	-\$8,069	2476.4%	\$2,178,199	\$2,347,012	-7.2%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$488,093	\$510,465	-4.4%	\$6,112,161	\$6,079,147	0.5%
GRAND TOTALS	10830		Net Taxable Sales	\$262,121,182	\$259,931,960	0.8%	\$2,579,080,791	\$2,508,274,472	2.8%
			Total Revenue	\$10,253,215	\$9,759,288	5.1%	\$106,526,113	\$103,324,284	3.1%

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

December

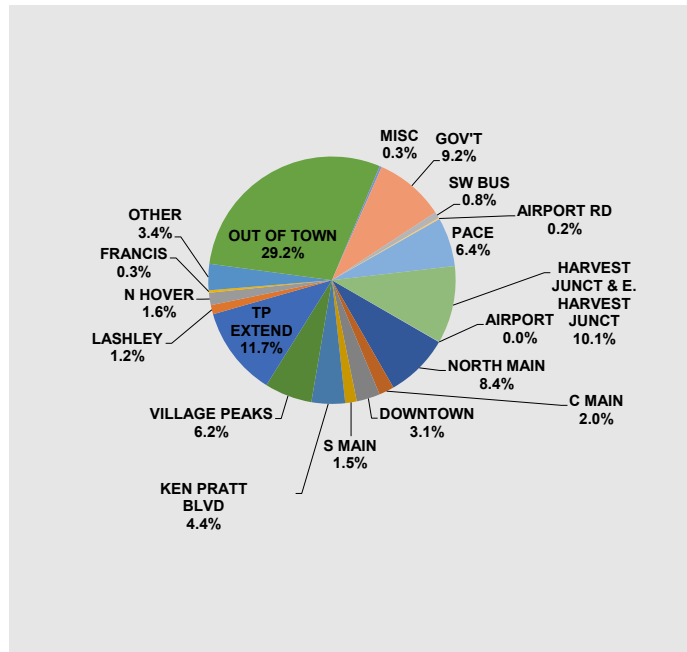
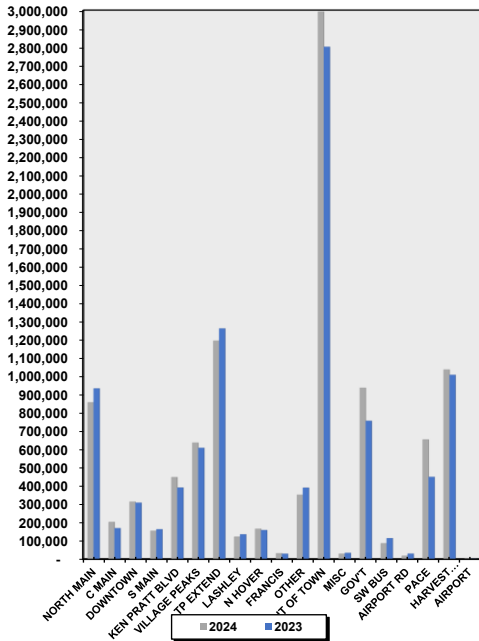
2024

LOCATION	NTS / Total Rev.	% Of Total	December-24	December-23	INCR/ (DECR)	% Of Total YTD	YTD 2024	YTD 2023	INCR/ (DECR)
North Main	Net Taxable Sales	9.3%	\$24,300,714	\$26,357,234	-7.8%	9.8%	\$251,589,475	\$256,867,311	-2.1%
	Total Revenue	8.4%	\$859,943	\$936,316	-8.2%	8.4%	\$8,952,174	\$9,138,854	-2.0%
Central Main	Net Taxable Sales	2.2%	\$5,718,878	\$4,805,308	19.0%	2.3%	\$58,506,790	\$56,633,287	3.3%
	Total Revenue	2.0%	\$203,593	\$169,653	20.0%	1.9%	\$2,064,154	\$2,029,719	1.7%
Downtown	Net Taxable Sales	3.4%	\$8,828,663	\$8,448,127	4.5%	4.0%	\$102,285,833	\$106,685,585	-4.1%
	Total Revenue	3.1%	\$314,619	\$309,235	1.7%	3.4%	\$3,617,029	\$3,797,791	-4.8%
South Main	Net Taxable Sales	1.6%	\$4,134,647	\$4,592,999	-10.0%	2.2%	\$56,742,273	\$57,968,420	-2.1%
	Total Revenue	1.5%	\$154,690	\$163,539	-5.4%	1.9%	\$2,022,877	\$2,060,084	-1.8%
Ken Pratt Boulevard	Net Taxable Sales	4.7%	\$12,386,234	\$11,015,535	12.4%	5.7%	\$146,649,734	\$137,041,853	7.0%
	Total Revenue	4.4%	\$449,494	\$392,024	14.7%	4.9%	\$5,173,239	\$4,849,297	6.7%
Village At The Peaks	Net Taxable Sales	6.7%	\$17,618,251	\$16,986,427	3.7%	6.9%	\$178,205,575	\$179,919,094	-1.0%
	Total Revenue	6.2%	\$638,173	\$610,039	4.6%	6.2%	\$6,552,776	\$6,607,521	-0.8%
Twin Peaks Square Ext.	Net Taxable Sales	12.9%	\$33,709,506	\$35,691,384	-5.6%	12.6%	\$325,238,655	\$323,691,768	0.5%
	Total Revenue	11.7%	\$1,196,739	\$1,263,548	-5.3%	10.8%	\$11,544,287	\$11,490,290	0.5%
Lashley	Net Taxable Sales	1.3%	\$3,393,542	\$3,759,799	-9.7%	1.6%	\$40,980,293	\$44,196,355	-7.3%
	Total Revenue	1.2%	\$122,965	\$135,679	-9.4%	1.4%	\$1,461,975	\$1,582,646	-7.6%
North Hover	Net Taxable Sales	1.6%	\$4,270,759	\$4,459,173	-4.2%	1.9%	\$49,830,022	\$50,941,736	-2.2%
	Total Revenue	1.6%	\$165,920	\$158,738	4.5%	1.7%	\$1,811,120	\$1,813,013	-0.1%
Francis	Net Taxable Sales	0.3%	\$898,891	\$810,309	10.9%	0.4%	\$10,762,469	\$10,380,347	3.7%
	Total Revenue	0.3%	\$31,551	\$28,883	9.2%	0.4%	\$446,174	\$378,113	18.0%
All Others	Net Taxable Sales	2.9%	\$7,573,079	\$8,695,439	-12.9%	3.9%	\$101,547,256	\$94,330,268	7.7%
	Total Revenue	3.4%	\$352,525	\$391,416	-9.9%	4.1%	\$4,397,066	\$4,141,608	6.2%
Out of Town	Net Taxable Sales	31.6%	\$82,775,313	\$77,863,951	6.3%	27.3%	\$704,300,616	\$678,758,362	3.8%
	Total Revenue	29.2%	\$2,992,627	\$2,800,829	6.8%	23.8%	\$25,333,670	\$24,412,778	3.8%
Miscellaneous	Net Taxable Sales	0.3%	\$828,272	\$963,444	-14.0%	0.2%	\$4,591,356	\$7,046,677	-34.8%
	Total Revenue	0.3%	\$29,151	\$33,848	-13.9%	0.2%	\$169,027	\$255,016	-33.7%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.2%	\$5,758,196	\$5,461,501	5.4%	3.0%	\$77,232,764	\$74,478,423	3.7%
	Total Revenue	9.2%	\$939,135	\$758,185	23.9%	14.8%	\$15,716,291	\$14,037,165	12.0%
SW Business	Net Taxable Sales	0.7%	\$1,863,900	\$2,455,320	-24.1%	1.1%	\$27,480,597	\$33,014,352	-16.8%
	Total Revenue	0.8%	\$86,510	\$114,410	-24.4%	1.4%	\$1,541,943	\$2,396,760	-35.7%
Airport Road	Net Taxable Sales	0.2%	\$479,924	\$511,617	-6.2%	0.2%	\$4,820,634	\$6,549,994	-26.4%
	Total Revenue	0.2%	\$17,491	\$29,734	-41.2%	0.0%	\$50,682	\$429,739	-88.2%
Pace	Net Taxable Sales	7.0%	\$18,265,457	\$18,543,153	-1.5%	5.7%	\$146,973,529	\$146,165,551	0.6%
	Total Revenue	6.4%	\$655,727	\$450,748	45.5%	5.0%	\$5,279,001	\$5,209,424	1.3%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.2%	\$29,241,608	\$28,468,956	2.7%	11.3%	\$290,964,293	\$243,121,309	19.7%
	Total Revenue	10.1%	\$1,039,068	\$1,010,430	2.8%	9.7%	\$10,368,870	\$8,667,943	19.6%
Airport	Net Taxable Sales	0.0%	\$75,348	\$42,284	78.2%	0.0%	\$378,628	\$483,780	-21.7%
	Total Revenue	0.0%	\$3,294	\$2,034	61.9%	0.0%	\$23,758	\$26,523	-10.4%
Grand Total	Net Taxable Sales	100%	\$262,121,182	\$259,931,960	0.8%		\$2,579,080,792	\$2,508,274,472	2.8%
Grand Total	Total Revenue	100%	\$10,253,215	\$9,759,288	5.1%		\$106,526,113	\$103,324,284	3.1%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

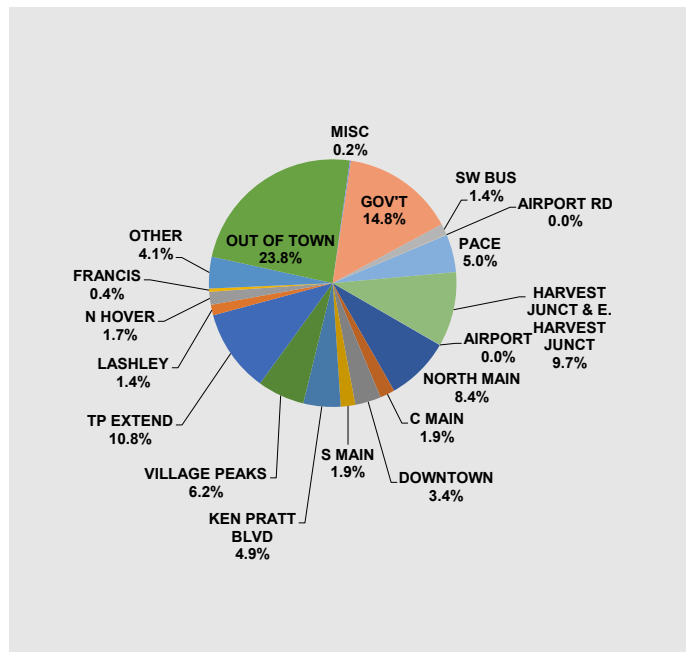
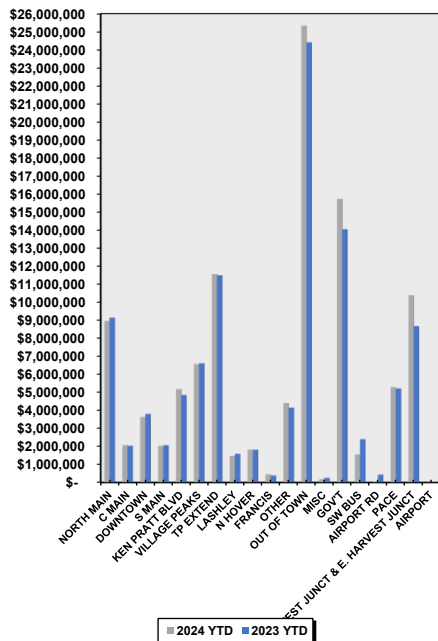
For The Month of

December 2024



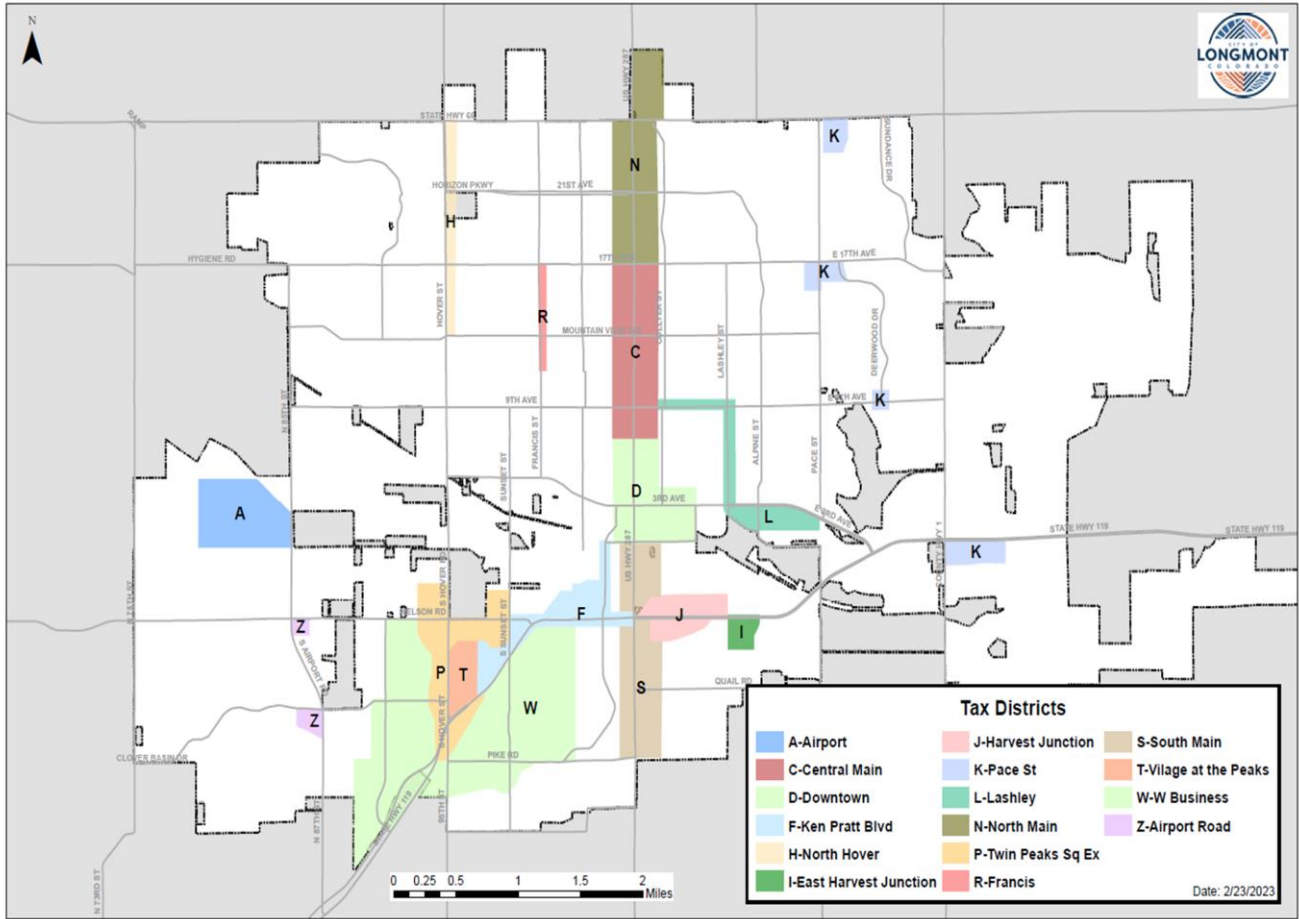
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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

December

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	\$49,093	8.9%	\$45,099	\$472,807	-6.1%	\$503,591
November	\$27,985	-3.7%	\$29,048	\$500,791	-6.0%	\$532,639
December	\$25,809	1.9%	\$25,333	\$526,600	-5.6%	\$557,972
Total	\$526,600		\$557,972			

SPECIAL MARIJUANA TAX

December

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	\$35,939	-21.8%	\$45,945	\$417,986	-11.6%	\$472,908
November	\$35,963	22.3%	\$29,400	\$453,949	-9.6%	\$502,308
December	\$38,658	-22.4%	\$49,809	\$492,607	-10.8%	\$552,117
Total	<u>\$492,607</u>		<u>\$552,117</u>			