

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

April 2024

SUMMARY

Title		Data
Total Taxes This Month	\$	9,230,044
Compared to Last Year	\$	7,783,464
Percentage Change:		18.6%

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SALES AND USE TAX SUMMARY
CITY OF LONGMONT

April 2024

Overview

Month of April: Total Sales and Use Tax for the month of April increased overall by 18.6% compared to last year. Current Sales Tax collection increased by 8.1% and current Use Tax collection increased 52.6%.

Year to Date: Total Sales and Use Tax through April increased by 9.6% for 2024. The sales Tax component increased by 8.1% and the Use Tax component increased by 19.7%.

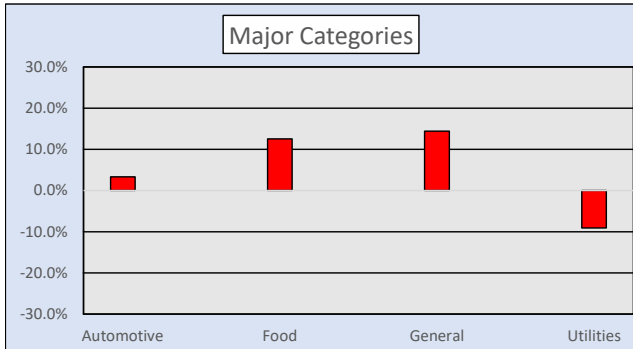
Important note in understanding year-to-year comparative basis within this report:

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.

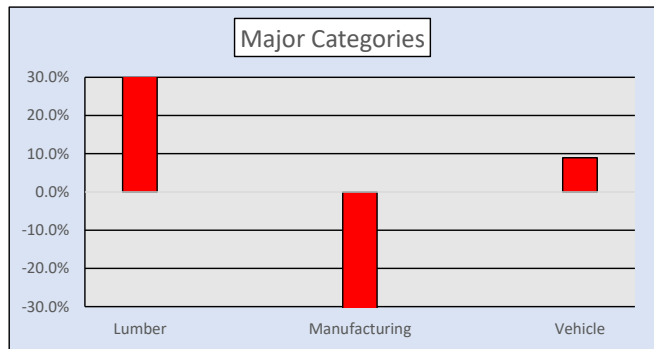
Sales Tax Activity

The Automotive, Food, and General categories showed increases of 3.3%, 12.5%, and 14.4%, respectively. However, the Utilities category showed a decrease of 9.1% when compared to 2023 year to date.



Use Tax Activity

The Lumber and Vehicles categories showed increases of 71.3% and 8.9%, respectively. However, the Manufacturing category showed a decrease of 41.6% when compared to 2023 year to date.

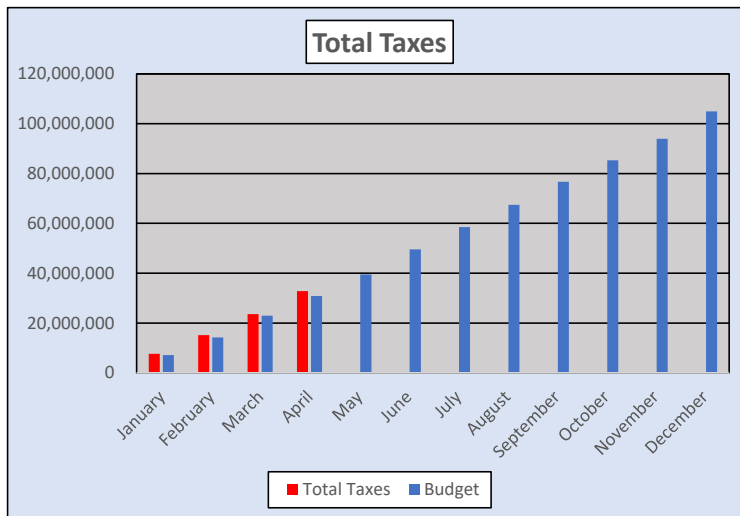


Sales & Use Tax - Budget To Actual

April

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%			\$ -
June	\$ 10,146,725	\$ 49,578,455	47.3%			\$ -
July	\$ 8,920,340	\$ 58,498,796	55.8%			\$ -
August	\$ 8,916,916	\$ 67,415,712	64.3%			\$ -
September	\$ 9,228,799	\$ 76,644,510	73.1%			\$ -
October	\$ 8,671,998	\$ 85,316,508	81.3%			\$ -
November	\$ 8,651,458	\$ 93,967,967	89.6%			\$ -
December	\$ 10,940,216	\$ 104,908,183	100%			\$ -
Total	\$ 104,908,183			\$ 27,997,574	\$ 4,770,186	\$ 32,767,760



Revenue Growth Per Fund / Current Year to Previous Year

April 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	\$ 12,378,688	\$ 1,919,765	\$ 14,298,454	\$ 13,436,785	\$ 2,297,256	\$ 15,734,041	8.5%	19.7%	10.04%	1.81%
PIF Fund	\$ 2,184,475	\$ 338,778	\$ 2,523,253	\$ 2,371,198	\$ 405,399	\$ 2,776,597	8.5%	19.7%	10.04%	1.81%
Streets Fund	\$ 5,502,939	\$ 846,955	\$ 6,349,894	\$ 5,948,504	\$ 1,013,496	\$ 6,962,000	8.1%	19.7%	9.64%	1.53%
Open Space	\$ 1,467,443	\$ 225,856	\$ 1,693,299	\$ 1,586,260	\$ 270,265	\$ 1,856,525	8.1%	19.7%	9.64%	1.53%
Public Safety	\$ 4,255,607	\$ 654,985	\$ 4,910,592	\$ 4,600,176	\$ 783,770	\$ 5,383,946	8.1%	19.7%	9.64%	1.53%
LURA	\$ 111,303	\$ -	\$ 111,303	\$ 54,651	\$ -	\$ 54,651	-50.9%	N/A	-50.9%	-49.11%
All Funds Total	\$ 25,900,456	\$ 3,986,338	\$ 29,886,794	\$ 27,997,574	\$ 4,770,186	\$ 32,767,760	8.1%	19.7%	9.6%	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 four months is that the General Fund sales and use tax is up by 10.04%. 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 four months, The PIF sales and use tax revenue increased by 10.04%. 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 four months, the Street Fund sales and use tax revenue increased by 9.64%. 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 four months, the Open Space Fund sales and use tax revenue increased by 9.64%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

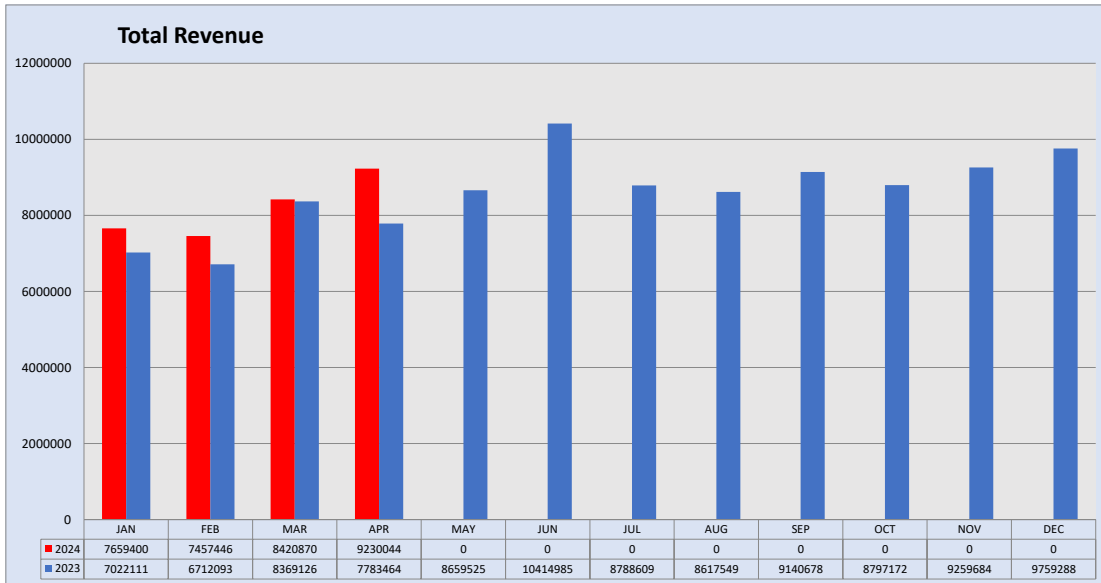
Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After four months, Public Safety sales and use tax revenue increased by 9.64%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

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
April 2024

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	10255	9914	341	10255	9914	341
Net Taxable Sales	\$ 210,309,716	\$ 189,127,139	11.2%	\$ 792,284,984	\$ 735,455,669	7.7%
Net Sales Tax	\$ 7,000,821	\$ 6,477,605	8.1%	\$ 27,088,084	\$ 25,484,716	6.3%
Delinquent Sales Tax	\$ 394,742	\$ 136,903		\$ 654,116	\$ 329,307	
Use Tax	\$ 1,746,050	\$ 1,144,185	52.6%	\$ 4,632,301	\$ 3,930,491	17.9%
Delinquent Use Tax	\$ 9,495	\$ 6,834		\$ 137,885	\$ 55,849	
Other Revenue*	\$ 78,936	\$ 17,937		\$ 255,374	\$ 86,431	
Total Revenue	\$ 9,230,044	\$ 7,783,464	18.6%	\$ 32,767,760	\$ 29,886,794	9.6%



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>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	88	95	(7)	88	95	(7)
Net Taxable Sales	\$ 3,380,068	\$ 3,476,207	-2.8%	\$ 12,509,927	\$ 12,267,659	2.0%
Net Sales Tax	\$ 118,547	\$ 109,153	8.6%	\$ 436,418	\$ 414,567	5.3%
Delinquent Sales Tax	\$ 276	\$ 13,037		\$ 3,290	\$ 16,309	
Use Tax	\$ 86	\$ 480	-82.1%	\$ 665	\$ 1,903	-65.1%
Delinquent Use Tax	\$ -	\$ 4,322		\$ -	\$ 4,322	
Other Revenue*	\$ 29	\$ 3,849		\$ 895	\$ 4,274	
Total Revenue	\$ 118,938	\$ 130,841	-9.1%	\$ 441,268	\$ 441,375	0.0%
% of Total Revenue	1.3%	1.7%	-0.4%	1.3%	1.5%	-0.1%

<u>2000 Automotive</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	381	390	(9)	381	390	(9)
Net Taxable Sales	\$ 15,209,416	\$ 13,798,397	10.2%	\$ 57,800,815	\$ 55,994,832	3.2%
Net Sales Tax	\$ 531,716	\$ 484,353	9.8%	\$ 1,998,849	\$ 1,934,213	3.3%
Delinquent Sales Tax	\$ 3,962	\$ 135		\$ 27,658	\$ 35,777	
Use Tax	\$ 1,843	\$ 3,946	-53.3%	\$ 9,773	\$ 17,038	-42.6%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ 6,222	
Other Revenue	\$ 1,582	\$ 3,612		\$ 4,713	\$ 8,363	
Total Revenue	\$ 539,103	\$ 492,046	9.6%	\$ 2,040,993	\$ 2,001,613	2.0%
% of Total Revenue	5.8%	6.3%	-0.5%	6.2%	6.7%	-0.5%

<u>3000 Food</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	692	682	10	692	682	10
Net Taxable Sales	\$ 69,134,396	\$ 65,697,808	5.2%	\$ 274,648,461	\$ 244,492,495	12.3%
Net Sales Tax	\$ 2,406,838	\$ 2,259,049	6.5%	\$ 9,585,083	\$ 8,516,747	12.5%
Delinquent Sales Tax	\$ 15,618	\$ 44,920		\$ 70,405	\$ 78,588	
Use Tax	\$ 23,826	\$ 17,305	37.7%	\$ 57,462	\$ 58,532	(0.0)
Delinquent Use Tax	\$ -	\$ 240		\$ -	\$ 10,374	
Other Revenue	\$ -	\$ -		\$ 92,887	\$ 22,492	
Total Revenue	\$ 2,446,282	\$ 2,321,514	5.4%	\$ 9,805,837	\$ 8,686,733	12.9%
% of Total Revenue	26.5%	29.8%	-3.3%	29.9%	29.1%	0.9%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	384	387	(3)	384	387	(3)
Net Taxable Sales	\$ 4,141,292	\$ 4,044,936	2.4%	\$ 17,117,802	\$ 18,072,296	-5.3%
Net Sales Tax	\$ 131,441	\$ 139,219	-5.6%	\$ 579,174	\$ 628,364	-7.8%
Delinquent Sales Tax	\$ 13,604	\$ 521		\$ 19,685	\$ 2,182	
Use Tax	\$ 558	\$ 909	-38.6%	\$ 3,217	\$ 5,125	-37.2%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 144	\$ -		\$ 659	\$ 2,057	
Total Revenue	\$ 145,747	\$ 140,649	3.6%	\$ 602,735	\$ 637,728	-5.5%
% of Total Revenue	1.6%	1.8%	-0.2%	1.8%	2.1%	-0.3%
<u>5000 General</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	1846	1565	281	1846	1565	281
Net Taxable Sales	\$ 53,861,339	\$ 46,467,073	15.9%	\$ 204,510,144	\$ 178,362,495	14.7%
Net Sales Tax	\$ 1,834,480	\$ 1,603,319	14.4%	\$ 7,063,178	\$ 6,173,632	14.4%
Delinquent Sales Tax	\$ 78,688	\$ 32,849		\$ 133,118	\$ 98,416	
Use Tax	\$ 6,019	\$ 5,205	15.6%	\$ 24,109	\$ 20,943	15.1%
Delinquent Use Tax	\$ 485	\$ 7		\$ 515	\$ 11,655	
Other Revenue	\$ 39,149	\$ 3,060		\$ 76,018	\$ 22,085	
Total Revenue	\$ 1,958,821	\$ 1,644,440	19.1%	\$ 7,296,938	\$ 6,326,731	15.3%
% of Total Revenue	21.2%	21.1%	0.1%	22.3%	21.2%	1.1%
<u>6000 Lodging</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	205	187	18	205	187	18
Net Taxable Sales	\$ 2,223,655	\$ 1,918,822	15.9%	\$ 6,675,138	\$ 7,248,955	-7.9%
Net Sales Tax	\$ 65,935	\$ 66,998	-1.6%	\$ 216,833	\$ 247,489	-12.4%
Delinquent Sales Tax	\$ 11,083	\$ 356		\$ 15,997	\$ 6,785	
Use Tax	\$ 4	\$ 26	-84.6%	\$ 254	\$ 486	-47.7%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 1,255	\$ 36		\$ 1,807	\$ 1,082	
Total Revenue	\$ 78,277	\$ 67,416	16.1%	\$ 234,891	\$ 255,842	-8.2%
% of Total Revenue	0.8%	0.9%	0.0%	0.7%	0.9%	-0.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1056	1037	19	1056	1037	19
Net Taxable Sales	\$ 20,827,345	\$ 14,877,010	40.0%	\$ 58,189,768	\$ 50,308,389	15.7%
Net Sales Tax	\$ 541,382	\$ 498,201	8.7%	\$ 1,847,211	\$ 1,741,511	6.1%
Delinquent Sales Tax	\$ 192,340	\$ 4,971		\$ 199,321	\$ 6,728	
Use Tax	\$ 1,045,636	\$ 352,282	196.8%	\$ 1,983,033	\$ 1,157,699	71.3%
Delinquent Use Tax	\$ 336	\$ 1,727		\$ 352	\$ 2,926	
Other Revenue	\$ 24,727	\$ 819		\$ 25,647	\$ 1,706	
Total Revenue	\$ 1,804,421	\$ 858,000	110.3%	\$ 4,055,564	\$ 2,910,570	39.3%
% of Total Revenue	19.5%	11.0%	8.5%	12.4%	9.7%	2.6%

<u>8000 Professional</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2070	2175	(105)	2070	2175	(105)
Net Taxable Sales	\$ 4,636,333	\$ 2,945,941	57.4%	\$ 16,931,040	\$ 12,787,314	32.4%
Net Sales Tax	\$ 139,593	\$ 98,800	41.3%	\$ 532,496	\$ 437,080	21.8%
Delinquent Sales Tax	\$ 22,615	\$ 4,207		\$ 56,011	\$ 8,796	
Use Tax	\$ 5,677	\$ 8,895	-36.2%	\$ 45,435	\$ 47,911	-5.2%
Delinquent Use Tax	\$ 322	\$ 269		\$ 379	\$ 1,057	
Other Revenue	\$ 4,795	\$ 843		\$ 10,466	\$ 4,875	
Total Revenue	\$ 173,002	\$ 113,014	53.1%	\$ 644,787	\$ 499,719	29.0%
% of Total Revenue	1.9%	1.5%	0.4%	2.0%	1.7%	0.3%

<u>9000 Public Utility</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	391	389	2	391	389	2
Net Taxable Sales	\$ 12,640,605	\$ 13,711,227	-7.8%	\$ 58,163,705	\$ 68,341,055	-14.9%
Net Sales Tax	\$ 444,181	\$ 482,691	-8.0%	\$ 2,184,419	\$ 2,402,836	-9.1%
Delinquent Sales Tax	\$ 930	\$ 121		\$ 3,103	\$ 4,189	
Use Tax	\$ 4,911	\$ 3,528	39.2%	\$ 19,785	\$ 18,770	5.4%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 268	\$ 14		\$ 678	\$ 80	
Total Revenue	\$ 450,290	\$ 486,354	-7.4%	\$ 2,207,985	\$ 2,425,875	-9.0%
% of Total Revenue	4.9%	6.2%	-1.4%	6.7%	8.1%	-1.4%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2816	2661	155	2816	2661	155
Net Taxable Sales	\$ 21,723,492	\$ 19,983,561	8.7%	\$ 75,016,620	\$ 78,535,612	-4.5%
Net Sales Tax	\$ 706,518	\$ 660,249	7.0%	\$ 2,511,744	\$ 2,683,593	-6.4%
Delinquent Sales Tax	\$ 47,386	\$ 34,495		\$ 106,964	\$ 62,157	
Use Tax	\$ 26,613	\$ 25,047	6.3%	\$ 102,138	\$ 152,712	-33.1%
Delinquent Use Tax	\$ 2,814	\$ -		\$ 128,111	\$ 6,322	
Other Revenue	\$ 4,758	\$ 5,526		\$ 37,772	\$ 18,768	
Total Revenue	\$ 788,089	\$ 725,317	8.7%	\$ 2,886,729	\$ 2,923,552	-1.3%
% of Total Revenue	8.5%	9.3%	-0.8%	8.8%	9.8%	-1.0%

<u>11000 Home Occupations</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	145	155	(10)	145	155	(10)
Net Taxable Sales	\$ 417,465	\$ 463,027	-9.8%	\$ 2,049,694	\$ 2,165,651	-5.4%
Net Sales Tax	\$ 14,278	\$ 15,886	-10.1%	\$ 70,633	\$ 74,638	-5.4%
Delinquent Sales Tax	\$ 88	\$ 89		\$ 88	\$ 303	
Use Tax	\$ 1	\$ -	0.0%	\$ 3	\$ 9	-66.7%
Delinquent Use Tax	\$ -	\$ 3		\$ -	\$ 3	
Other Revenue	\$ -	\$ 10		\$ 2	\$ 108	
Total Revenue	\$ 14,367	\$ 15,988	-10.1%	\$ 70,726	\$ 75,061	-5.8%
% of Total Revenue	0.2%	0.2%	0.0%	0.2%	0.3%	0.0%

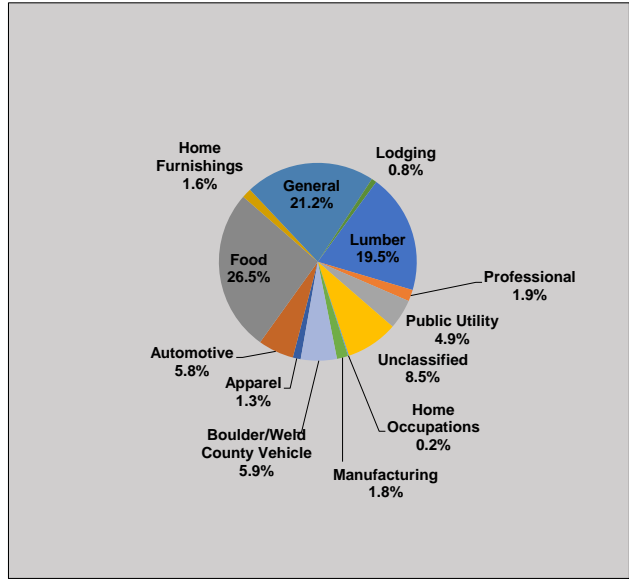
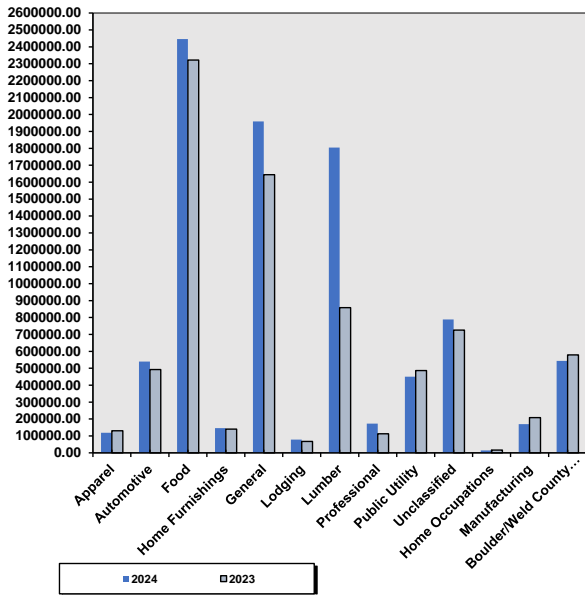
<u>12000 Manufacturing</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	181	191	(10)	181	191	(10)
Net Taxable Sales	\$ 2,114,310	\$ 1,743,130	21.3%	\$ 8,671,870	\$ 6,878,916	26.1%
Net Sales Tax	\$ 65,912	\$ 59,687	10.4%	\$ 62,046	\$ 230,046	-73.0%
Delinquent Sales Tax	\$ 8,152	\$ 1,202		\$ 18,476	\$ 9,077	
Use Tax	\$ 87,713	\$ 147,168	-40.4%	\$ 326,234	\$ 558,174	-41.6%
Delinquent Use Tax	\$ 5,538	\$ 266		\$ 8,528	\$ 12,968	
Other Revenue	\$ 2,229	\$ 168		\$ 3,830	\$ 541	
Total Revenue	\$ 169,544	\$ 208,491	-18.7%	\$ 419,114	\$ 810,806	-48.3%
% of Total Revenue	1.8%	2.7%	-0.8%	1.3%	2.7%	-1.4%

<u>00000 Boulder/Weld County Vehicle</u>	April-24	April-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Use Tax	\$ 543,163	\$ 579,394	-6.3%	\$ 2,060,193	\$ 1,891,189	8.9%
% of Total Revenue	5.9%	7.4%	-1.6%	6.3%	6.3%	0.0%

Net Sales & Use Tax by Industry Type

For The Month of

April 2024



Summary Of Sales & Use Tax Activity By Industry

April

2024

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	April 2024	April 2023	INCR/(DECR)	YTD 2024	YTD 2023	INCR/ (DECR)
Apparel			Net Taxable Sales	\$ 3,380,068	\$ 3,476,207	-2.8%	\$ 12,509,927	\$ 12,267,659	2.0%
1000	88		Total Revenue	\$ 118,938	\$ 130,841	-9.1%	\$ 441,268	\$ 441,375	0.0%
Automotive			Net Taxable Sales	\$ 15,209,416	\$ 13,798,397	10.2%	\$ 57,800,815	\$ 55,994,832	3.2%
2000	381		Total Revenue	\$ 539,103	\$ 492,046	9.6%	\$ 2,040,993	\$ 2,001,613	2.0%
Food			Net Taxable Sales	\$ 69,134,396	\$ 65,697,808	5.2%	\$ 274,648,461	\$ 244,492,495	12.3%
3000	692		Total Revenue	\$ 2,446,282	\$ 2,321,514	5.4%	\$ 9,805,837	\$ 8,686,733	12.9%
Home Furnishings			Net Taxable Sales	\$ 4,141,292	\$ 4,044,936	2.4%	\$ 17,117,802	\$ 18,072,296	-5.3%
4000	384		Total Revenue	\$ 145,747	\$ 140,649	3.6%	\$ 602,735	\$ 637,728	-5.5%
General			Net Taxable Sales	\$ 53,861,339	\$ 46,467,073	15.9%	\$ 204,510,144	\$ 178,362,495	14.7%
5000	1846		Total Revenue	\$ 1,958,821	\$ 1,644,440	19.1%	\$ 7,296,938	\$ 6,326,731	15.3%
Lodging			Net Taxable Sales	\$ 2,223,655	\$ 1,918,822	15.9%	\$ 6,675,138	\$ 7,248,955	-7.9%
6000	205		Total Revenue	\$ 78,277	\$ 67,416	16.1%	\$ 234,891	\$ 255,842	-8.2%
Lumber			Net Taxable Sales	\$ 20,827,345	\$ 14,877,010	40.0%	\$ 58,189,768	\$ 50,308,389	15.7%
7000	1056		Total Revenue	\$ 1,804,421	\$ 858,000	110.3%	\$ 4,055,564	\$ 2,910,570	39.3%
Professional			Net Taxable Sales	\$ 4,636,333	\$ 2,945,941	57.4%	\$ 16,931,040	\$ 12,787,314	32.4%
8000	2070		Total Revenue	\$ 173,002	\$ 113,014	53.1%	\$ 644,787	\$ 499,719	29.0%
Public Utility			Net Taxable Sales	\$ 12,640,605	\$ 13,711,227	-7.8%	\$ 58,163,705	\$ 68,341,055	-14.9%
9000	391		Total Revenue	\$ 450,290	\$ 486,354	-7.4%	\$ 2,207,985	\$ 2,425,875	-9.0%
Unclassified			Net Taxable Sales	\$ 21,723,492	\$ 19,983,561	8.7%	\$ 75,016,620	\$ 78,535,612	-4.5%
10000	2816		Total Revenue	\$ 788,089	\$ 725,317	8.7%	\$ 2,886,729	\$ 2,923,552	-1.3%
Home Occupations			Net Taxable Sales	\$ 417,465	\$ 463,027	-9.8%	\$ 2,049,694	\$ 2,165,651	-5.4%
11000	145		Total Revenue	\$ 14,367	\$ 15,988	-10.1%	\$ 70,726	\$ 75,061	-5.8%
Manufacturing			Net Taxable Sales	\$ 2,114,310	\$ 1,743,130	21.3%	\$ 8,671,870	\$ 6,878,916	26.1%
12000	181		Total Revenue	\$ 169,544	\$ 208,491	-18.7%	\$ 419,114	\$ 810,806	-48.3%
Boulder/Weld County Vehicles			Net Taxable Sales	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
0000	2		Total Revenue	\$ 543,163	\$ 579,394	-6.3%	\$ 2,060,193	\$ 1,891,189	8.9%
GRAND TOTALS	10257		Net Taxable Sales	\$ 210,309,716	\$ 189,127,139	11.2%	\$ 792,284,984	\$ 735,455,669	7.7%
			Total Revenue	\$ 9,230,044	\$ 7,783,464	18.6%	\$ 32,767,760	\$ 29,886,794	9.6%

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

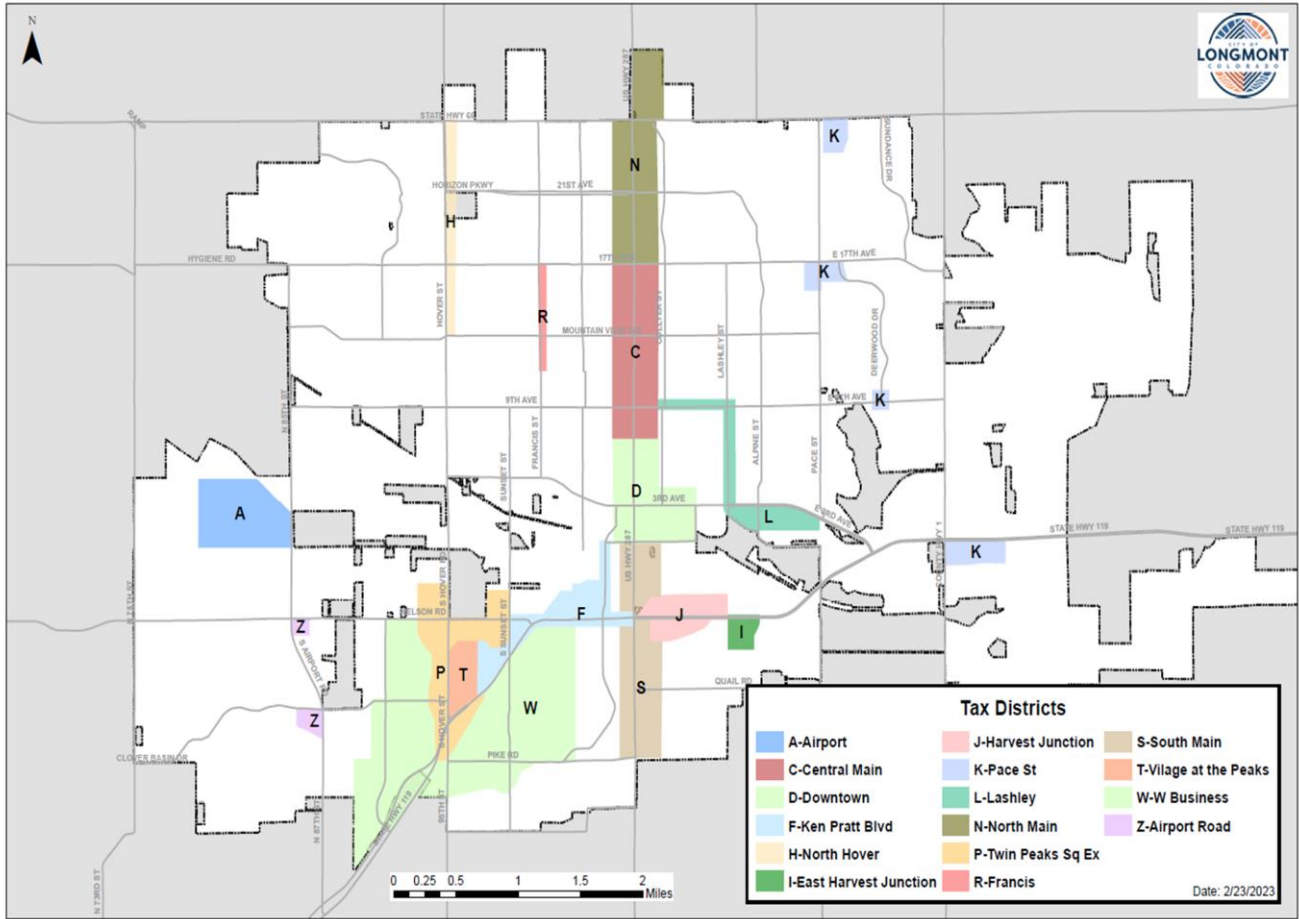
April

2024

LOCATION	NTS / Total Rev.	% Of Total	April-24	April-23	INCR/ (DECR)	% Of Total YTD	YTD 2024	YTD 2023	INCR/ (DECR)
North Main	Net Taxable Sales	9.7%	\$ 20,403,009	\$ 21,048,979	-3.1%	10.0%	\$ 78,991,728	\$ 78,117,897	1.1%
	Total Revenue	7.9%	\$ 725,181	\$ 749,933	-3.3%	8.5%	\$ 2,793,619	\$ 2,777,826	0.6%
Central Main	Net Taxable Sales	2.0%	\$ 4,284,467	\$ 4,947,943	-13.4%	2.3%	\$ 17,979,467	\$ 17,521,557	2.6%
	Total Revenue	1.6%	\$ 151,604	\$ 171,908	-11.8%	1.9%	\$ 634,562	\$ 628,456	1.0%
Downtown	Net Taxable Sales	3.6%	\$ 7,582,367	\$ 8,015,506	-5.4%	3.7%	\$ 29,454,184	\$ 28,369,902	3.8%
	Total Revenue	2.9%	\$ 268,217	\$ 283,187	-5.3%	3.2%	\$ 1,045,970	\$ 1,002,329	4.4%
South Main	Net Taxable Sales	2.4%	\$ 5,115,376	\$ 4,725,468	8.3%	2.3%	\$ 18,009,726	\$ 16,889,565	6.6%
	Total Revenue	2.0%	\$ 181,139	\$ 170,892	6.0%	2.0%	\$ 642,166	\$ 600,959	6.9%
Ken Pratt Boulevard	Net Taxable Sales	5.6%	\$ 11,707,340	\$ 11,704,670	0.0%	5.8%	\$ 45,754,185	\$ 43,765,933	4.5%
	Total Revenue	4.5%	\$ 415,709	\$ 403,031	3.1%	4.9%	\$ 1,621,687	\$ 1,543,743	5.0%
Village At The Peaks	Net Taxable Sales	6.8%	\$ 14,381,988	\$ 14,708,194	-2.2%	6.9%	\$ 54,659,319	\$ 55,776,734	-2.0%
	Total Revenue	5.6%	\$ 514,749	\$ 530,535	-3.0%	6.4%	\$ 2,104,523	\$ 2,003,849	5.0%
Twin Peaks Square Ext.	Net Taxable Sales	14.9%	\$ 31,388,739	\$ 27,106,685	15.8%	13.0%	\$ 102,992,215	\$ 96,922,023	6.3%
	Total Revenue	12.3%	\$ 1,134,969	\$ 959,061	18.3%	11.2%	\$ 3,679,438	\$ 3,447,777	6.7%
Lashley	Net Taxable Sales	1.5%	\$ 3,248,234	\$ 3,533,683	-8.1%	1.6%	\$ 12,639,876	\$ 14,159,817	-10.7%
	Total Revenue	1.2%	\$ 115,228	\$ 124,885	-7.7%	1.4%	\$ 449,446	\$ 503,361	-10.7%
North Hover	Net Taxable Sales	1.9%	\$ 3,978,914	\$ 4,129,408	-3.6%	2.0%	\$ 15,613,997	\$ 16,068,640	-2.8%
	Total Revenue	1.5%	\$ 137,216	\$ 145,752	-5.9%	1.7%	\$ 558,464	\$ 568,807	-1.8%
Francis	Net Taxable Sales	0.4%	\$ 820,541	\$ 760,636	7.9%	0.4%	\$ 3,064,462	\$ 2,968,211	3.2%
	Total Revenue	0.3%	\$ 28,672	\$ 27,444	4.5%	0.5%	\$ 173,186	\$ 115,093	50.5%
All Others	Net Taxable Sales	3.8%	\$ 8,048,291	\$ 8,236,560	-2.3%	4.0%	\$ 31,714,633	\$ 28,842,909	10.0%
	Total Revenue	3.7%	\$ 340,752	\$ 352,093	-3.2%	4.1%	\$ 1,350,739	\$ 1,248,313	8.2%
Out of Town	Net Taxable Sales	27.0%	\$ 56,702,957	\$ 46,838,492	21.1%	26.9%	\$ 213,424,247	\$ 210,083,771	1.6%
	Total Revenue	22.2%	\$ 2,045,336	\$ 1,647,563	24.1%	23.3%	\$ 7,624,046	\$ 7,462,930	2.2%
Miscellaneous	Net Taxable Sales	0.1%	\$ 121,386	\$ 127,163	-4.5%	0.2%	\$ 1,744,166	\$ 421,275	314.0%
	Total Revenue	0.0%	\$ 4,277	\$ 4,400	-2.8%	0.2%	\$ 66,383	\$ 14,760	349.7%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.7%	\$ 5,697,047	\$ 5,819,609	-2.1%	3.0%	\$ 23,813,658	\$ 24,054,938	-1.0%
	Total Revenue	19.3%	\$ 1,782,650	\$ 1,124,242	58.6%	15.2%	\$ 4,980,999	\$ 3,860,372	29.0%
SW Business	Net Taxable Sales	0.8%	\$ 1,736,284	\$ 2,182,182	-20.4%	0.9%	\$ 7,108,635	\$ 8,903,075	-20.2%
	Total Revenue	1.5%	\$ 136,595	\$ 135,812	0.6%	1.4%	\$ 455,249	\$ 586,814	-22.4%
Airport Road	Net Taxable Sales	0.2%	\$ 389,339	\$ 930,245	-58.1%	0.2%	\$ 1,459,764	\$ 2,400,796	-39.2%
	Total Revenue	0.2%	\$ 17,612	\$ 56,082	-68.6%	-0.4%	\$ (140,919)	\$ 159,035	-188.6%
Pace	Net Taxable Sales	5.3%	\$ 11,236,516	\$ 11,869,247	-5.3%	5.8%	\$ 45,803,336	\$ 43,885,777	4.4%
	Total Revenue	4.3%	\$ 393,915	\$ 446,293	-11.7%	4.8%	\$ 1,580,383	\$ 1,686,269	-6.3%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.1%	\$ 23,440,086	\$ 12,397,355	89.1%	11.1%	\$ 87,967,175	\$ 46,149,077	90.6%
	Total Revenue	9.0%	\$ 834,783	\$ 446,799	86.8%	9.6%	\$ 3,142,696	\$ 1,667,187	88.5%
Airport	Net Taxable Sales	0.0%	\$ 26,835	\$ 45,114	-40.5%	0.0%	\$ 90,211	\$ 153,772	-41.3%
	Total Revenue	0.0%	\$ 1,440	\$ 3,552	-59.5%	0.0%	\$ 5,123	\$ 8,914	-42.5%
Grand Total	Net Taxable Sales	100%	\$ 210,309,716	\$ 189,127,139	11.2%		\$ 792,284,984	\$ 735,455,669	7.7%
Grand Total	Total Revenue	100%	\$ 9,230,044	\$ 7,783,464	18.6%		\$ 32,767,760	\$ 29,886,794	9.6%

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

April

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	\$ -	0.0%			0.0%	
June	\$ -	0.0%			0.0%	
July	\$ -	0.0%			0.0%	
August	\$ -	0.0%			0.0%	
September	\$ -	0.0%			0.0%	
October	\$ -	0.0%			0.0%	
November	\$ -	0.0%			0.0%	
December	\$ -	0.0%			0.0%	
Total	\$ 127,160		\$ 144,643			

SPECIAL MARIJUANA TAX

April

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		0.0%			0.0%	
June		0.0%			0.0%	
July		0.0%			0.0%	
August		0.0%			0.0%	
September		0.0%			0.0%	
October		0.0%			0.0%	
November		0.0%			0.0%	
December		0.0%			0.0%	
Total	\$ 203,787		\$ 186,857			