
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

January 2024

SUMMARY

Title		Data
Total Taxes This Month	\$	7,659,399
Compared to Last Year	\$	7,022,111
Percentage Change:		9.1%

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SALES AND USE TAX SUMMARY
CITY OF LONGMONT

January 2024

Overview

Month of January: Total Sales and Use Tax for the month of January increased overall by 9.1% compared to last year. Current Sales Tax collection increased by 8.2% and current Use Tax collection decreased 4.1%.

Year to Date: Total Sales and Use Tax through January increased by 9.1% for 2024. The sales Tax component increased by 9.3% and the Use Tax component increased by 7.7%.

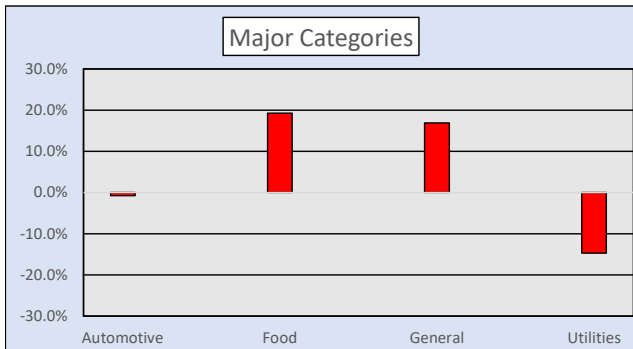
Important note in understanding year-to-year comparative basis within this report:

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.

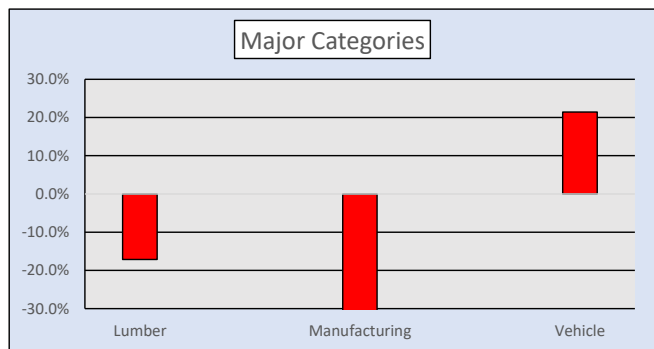
Sales Tax Activity

The Automotive and Utilities categories decreased 0.7% and 14.7%, respectively. However, the Food and General categories showed increase of 19.2% and 16.9%, respectively when compared to 2023 year to date.



Use Tax Activity

The Lumber and Manufacturing categories decreased 17.2% and 50.2%, respectively. However, the Vehicle category showed an increase of 21.5% when compared to 2023 year to date.

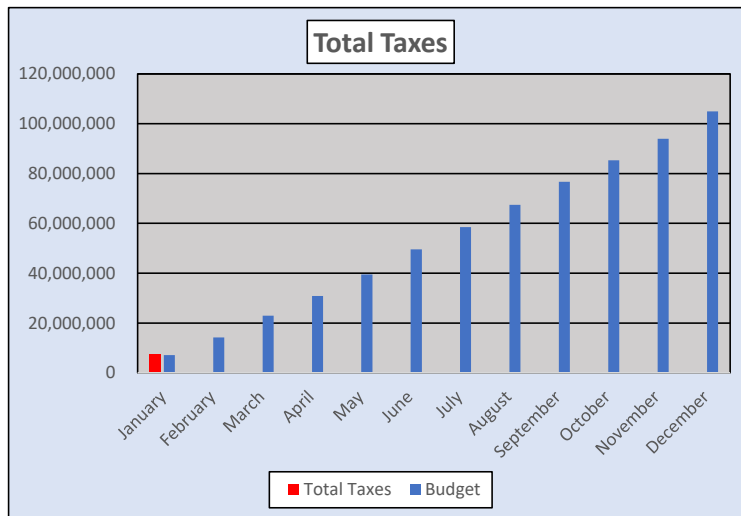


Sales & Use Tax - Budget To Actual

January

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%			\$ -
March	\$ 8,757,551	\$ 22,957,578	21.9%			\$ -
April	\$ 7,850,106	\$ 30,807,684	29.4%			\$ -
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			\$ 6,635,533	\$ 1,023,866	\$ 7,659,399



Revenue Growth Per Fund / Current Year to Previous Year

January 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	\$ 2,901,283	\$ 457,859	\$ 3,359,142	\$ 3,184,407	\$ 493,080	\$ 3,677,486	9.8%	7.7%	9.48%	1.81%
PIF Fund	\$ 511,993	\$ 80,799	\$ 592,792	\$ 561,956	\$ 87,014	\$ 648,970	9.8%	7.7%	9.48%	1.81%
Streets Fund	\$ 1,289,955	\$ 201,997	\$ 1,491,952	\$ 1,409,819	\$ 217,535	\$ 1,627,354	9.3%	7.7%	9.08%	1.53%
Open Space	\$ 343,988	\$ 53,866	\$ 397,854	\$ 375,949	\$ 58,009	\$ 433,959	9.3%	7.7%	9.07%	1.53%
Public Safety	\$ 997,562	\$ 156,211	\$ 1,153,773	\$ 1,090,258	\$ 168,227	\$ 1,258,485	9.3%	7.7%	9.08%	1.53%
LURA	\$ 26,599	\$ -	\$ 26,599	\$ 13,145	\$ -	\$ 13,145	-50.6%	N/A	-50.6%	-49.11%
All Funds Total	\$ 6,071,380	\$ 950,731	\$ 7,022,111	\$ 6,635,533	\$ 1,023,866	\$ 7,659,399	9.3%	7.7%	9.1%	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 one month is that the General Fund sales and use tax is up by 9.48%. 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 one month, The PIF sales and use tax revenue increased by 9.48%. 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 one month, the Street Fund sales and use tax revenue increased by 9.08%. 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 one month, the Open Space Fund sales and use tax revenue increased by 9.07%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

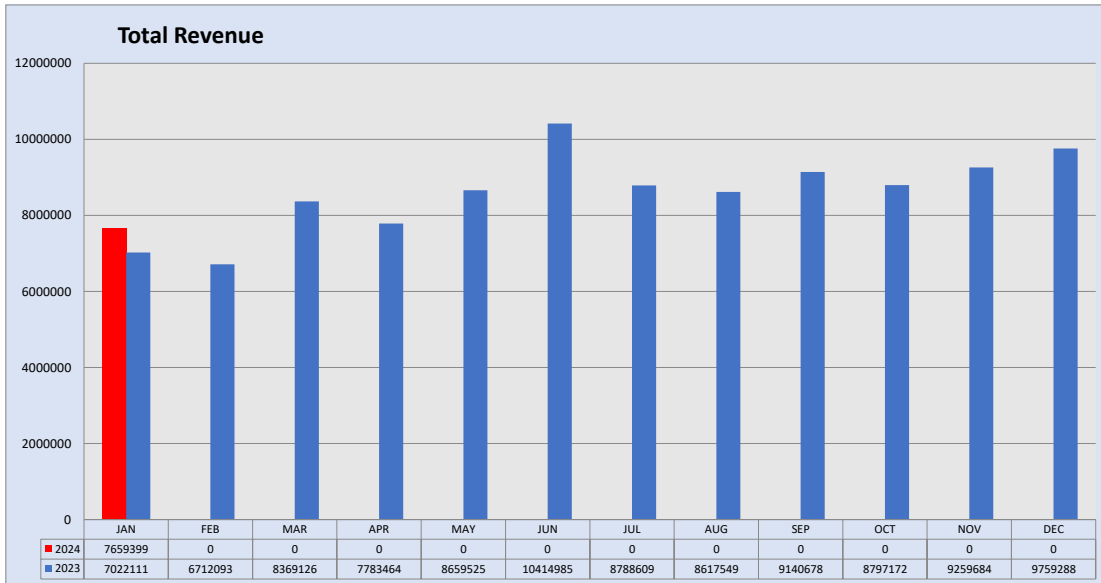
Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After one month, Public Safety sales and use tax revenue increased by 9.08%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

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
January 2024

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	9972	9612	360	9972	9612	360
Net Taxable Sales	\$ 187,994,707	\$ 172,060,859	9.3%	\$ 187,994,707	\$ 172,060,859	9.3%
Net Sales Tax	\$ 6,486,793	\$ 5,993,898	8.2%	\$ 6,486,793	\$ 5,993,898	8.2%
Delinquent Sales Tax	\$ 116,290	\$ 58,761		\$ 116,290	\$ 58,761	
Use Tax	\$ 895,656	\$ 933,789	-4.1%	\$ 895,656	\$ 933,789	-4.1%
Delinquent Use Tax	\$ 128,210	\$ 16,942		\$ 128,210	\$ 16,942	
Other Revenue*	\$ 32,450	\$ 18,721		\$ 32,450	\$ 18,721	
Total Revenue	\$ 7,659,399	\$ 7,022,111	9.1%	\$ 7,659,399	\$ 7,022,111	9.1%



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>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	88	94	(6)	88	94	(6)
Net Taxable Sales	\$ 2,710,949	\$ 2,434,464	11.4%	\$ 2,710,949	\$ 2,434,464	11.4%
Net Sales Tax	\$ 95,131	\$ 83,888	13.4%	\$ 95,131	\$ 83,888	13.4%
Delinquent Sales Tax	\$ 113	\$ 1,554		\$ 113	\$ 1,554	
Use Tax	\$ 293	\$ 538	-45.5%	\$ 293	\$ 538	-45.5%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue*	\$ 3	\$ 157		\$ 3	\$ 157	
Total Revenue	\$ 95,540	\$ 86,137	10.9%	\$ 95,540	\$ 86,137	10.9%
% of Total Revenue	1.2%	1.2%	0.0%	1.2%	1.2%	0.0%

<u>2000 Automotive</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	381	384	(3)	381	384	(3)
Net Taxable Sales	\$ 13,718,007	\$ 13,347,019	2.8%	\$ 13,718,007	\$ 13,347,019	2.8%
Net Sales Tax	\$ 455,020	\$ 458,444	-0.7%	\$ 455,020	\$ 458,444	-0.7%
Delinquent Sales Tax	\$ 18,174	\$ 14,119		\$ 18,174	\$ 14,119	
Use Tax	\$ 1,729	\$ 5,862	-70.5%	\$ 1,729	\$ 5,862	-70.5%
Delinquent Use Tax	\$ -	\$ 6,201		\$ -	\$ 6,201	
Other Revenue	\$ -	\$ 1,795		\$ -	\$ 1,795	
Total Revenue	\$ 474,923	\$ 486,421	-2.4%	\$ 474,923	\$ 486,421	-2.4%
% of Total Revenue	6.2%	6.9%	-0.7%	6.2%	6.9%	-0.7%

<u>3000 Food</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	677	669	8	677	669	8
Net Taxable Sales	\$ 68,084,430	\$ 57,063,950	19.3%	\$ 68,084,430	\$ 57,063,950	19.3%
Net Sales Tax	\$ 2,385,878	\$ 2,000,868	19.2%	\$ 2,385,878	\$ 2,000,868	19.2%
Delinquent Sales Tax	\$ 10,362	\$ 7,079		\$ 10,362	\$ 7,079	
Use Tax	\$ 8,399	\$ 13,255	-36.6%	\$ 8,399	\$ 13,255	(0.4)
Delinquent Use Tax	\$ -	\$ 10,097		\$ -	\$ 10,097	
Other Revenue	\$ 1,578	\$ 3,350		\$ 1,578	\$ 3,350	
Total Revenue	\$ 2,406,217	\$ 2,034,649	18.3%	\$ 2,406,217	\$ 2,034,649	18.3%
% of Total Revenue	31.4%	29.0%	2.4%	31.4%	29.0%	2.4%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	386	381	5	386	381	5
Net Taxable Sales	\$ 4,182,440	\$ 4,103,877	1.9%	\$ 4,182,440	\$ 4,103,877	1.9%
Net Sales Tax	\$ 140,677	\$ 142,625	-1.4%	\$ 140,677	\$ 142,625	-1.4%
Delinquent Sales Tax	\$ 5,785	\$ 966		\$ 5,785	\$ 966	
Use Tax	\$ 813	\$ 671	21.2%	\$ 813	\$ 671	21.2%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 485	\$ 470		\$ 485	\$ 470	
Total Revenue	\$ 147,760	\$ 144,732	2.1%	\$ 147,760	\$ 144,732	2.1%
% of Total Revenue	1.9%	2.1%	-0.1%	1.9%	2.1%	-0.1%

<u>5000 General</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	1722	1415	307	1722	1415	307
Net Taxable Sales	\$ 49,187,173	\$ 41,592,572	18.3%	\$ 49,187,173	\$ 41,592,572	18.3%
Net Sales Tax	\$ 1,698,993	\$ 1,453,215	16.9%	\$ 1,698,993	\$ 1,453,215	16.9%
Delinquent Sales Tax	\$ 33,378	\$ 11,310		\$ 33,378	\$ 11,310	
Use Tax	\$ 5,666	\$ 5,745	-1.4%	\$ 5,666	\$ 5,745	-1.4%
Delinquent Use Tax	\$ 29	\$ 5		\$ 29	\$ 5	
Other Revenue	\$ 7,076	\$ 4,785		\$ 7,076	\$ 4,785	
Total Revenue	\$ 1,745,142	\$ 1,475,060	18.3%	\$ 1,745,142	\$ 1,475,060	18.3%
% of Total Revenue	22.8%	21.0%	1.8%	22.8%	21.0%	1.8%

<u>6000 Lodging</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/(DECR)
Active Accounts	196	189	7	196	189	7
Net Taxable Sales	\$ 1,568,233	\$ 1,521,705	3.1%	\$ 1,568,233	\$ 1,521,705	3.1%
Net Sales Tax	\$ 50,131	\$ 50,936	-1.6%	\$ 50,131	\$ 50,936	-1.6%
Delinquent Sales Tax	\$ 4,891	\$ 2,411		\$ 4,891	\$ 2,411	
Use Tax	\$ 240	\$ 313	-23.3%	\$ 240	\$ 313	-23.3%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 537	\$ 293		\$ 537	\$ 293	
Total Revenue	\$ 55,799	\$ 53,953	3.4%	\$ 55,799	\$ 53,953	3.4%
% of Total Revenue	0.7%	0.8%	0.0%	0.7%	0.8%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1045	1008	37	1045	1008	37
Net Taxable Sales	\$ 11,701,151	\$ 9,800,084	19.4%	\$ 11,701,151	\$ 9,800,084	19.4%
Net Sales Tax	\$ 410,858	\$ 343,867	19.5%	\$ 410,858	\$ 343,867	19.5%
Delinquent Sales Tax	\$ 890	\$ 830		\$ 890	\$ 830	
Use Tax	\$ 220,762	\$ 266,463	-17.2%	\$ 220,762	\$ 266,463	-17.2%
Delinquent Use Tax	\$ 16	\$ 7		\$ 16	\$ 7	
Other Revenue	\$ 112	\$ 518		\$ 112	\$ 518	
Total Revenue	\$ 632,638	\$ 611,685	3.4%	\$ 632,638	\$ 611,685	3.4%
% of Total Revenue	8.3%	8.7%	-0.5%	8.3%	8.7%	-0.5%

<u>8000 Professional</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2041	2109	(68)	2041	2109	(68)
Net Taxable Sales	\$ 4,357,135	\$ 3,092,761	40.9%	\$ 4,357,135	\$ 3,092,761	40.9%
Net Sales Tax	\$ 122,729	\$ 104,766	17.1%	\$ 122,729	\$ 104,766	17.1%
Delinquent Sales Tax	\$ 29,739	\$ 2,991		\$ 29,739	\$ 2,991	
Use Tax	\$ 10,910	\$ 8,034	35.8%	\$ 10,910	\$ 8,034	35.8%
Delinquent Use Tax	\$ 57	\$ 629		\$ 57	\$ 629	
Other Revenue	\$ 5,127	\$ 410		\$ 5,127	\$ 410	
Total Revenue	\$ 168,562	\$ 116,830	44.3%	\$ 168,562	\$ 116,830	44.3%
% of Total Revenue	2.2%	1.7%	0.5%	2.2%	1.7%	0.5%

<u>9000 Public Utility</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	381	381	0	381	381	0
Net Taxable Sales	\$ 16,435,158	\$ 19,313,635	-14.9%	\$ 16,435,158	\$ 19,313,635	-14.9%
Net Sales Tax	\$ 577,336	\$ 676,828	-14.7%	\$ 577,336	\$ 676,828	-14.7%
Delinquent Sales Tax	\$ 1,670	\$ 3,812		\$ 1,670	\$ 3,812	
Use Tax	\$ 4,550	\$ 4,191	8.6%	\$ 4,550	\$ 4,191	8.6%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 182	\$ 39		\$ 182	\$ 39	
Total Revenue	\$ 583,738	\$ 684,870	-14.8%	\$ 583,738	\$ 684,870	-14.8%
% of Total Revenue	7.6%	9.8%	-2.1%	7.6%	9.8%	-2.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2721	2627	94	2721	2627	94
Net Taxable Sales	\$ 14,431,053	\$ 17,563,134	-17.8%	\$ 14,431,053	\$ 17,563,134	-17.8%
Net Sales Tax	\$ 496,076	\$ 602,718	-17.7%	\$ 496,076	\$ 602,718	-17.7%
Delinquent Sales Tax	\$ 8,959	\$ 12,952		\$ 8,959	\$ 12,952	
Use Tax	\$ 18,159	\$ 38,257	-52.5%	\$ 18,159	\$ 38,257	-52.5%
Delinquent Use Tax	\$ 125,244	\$ 3		\$ 125,244	\$ 3	
Other Revenue	\$ 16,799	\$ 6,904		\$ 16,799	\$ 6,904	
Total Revenue	\$ 665,237	\$ 660,834	0.7%	\$ 665,237	\$ 660,834	0.7%
% of Total Revenue	8.7%	9.4%	-0.7%	8.7%	9.4%	-0.7%

<u>11000 Home Occupations</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	150	158	(8)	150	158	(8)
Net Taxable Sales	\$ 454,706	\$ 539,086	-15.7%	\$ 454,706	\$ 539,086	-15.7%
Net Sales Tax	\$ 15,703	\$ 18,602	-15.6%	\$ 15,703	\$ 18,602	-15.6%
Delinquent Sales Tax	\$ -	\$ 125		\$ -	\$ 125	
Use Tax	\$ 1	\$ 7	-85.7%	\$ 1	\$ 7	-85.7%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ -	\$ -		\$ -	\$ -	
Total Revenue	\$ 15,704	\$ 18,734	-16.2%	\$ 15,704	\$ 18,734	-16.2%
% of Total Revenue	0.2%	0.3%	-0.1%	0.2%	0.3%	-0.1%

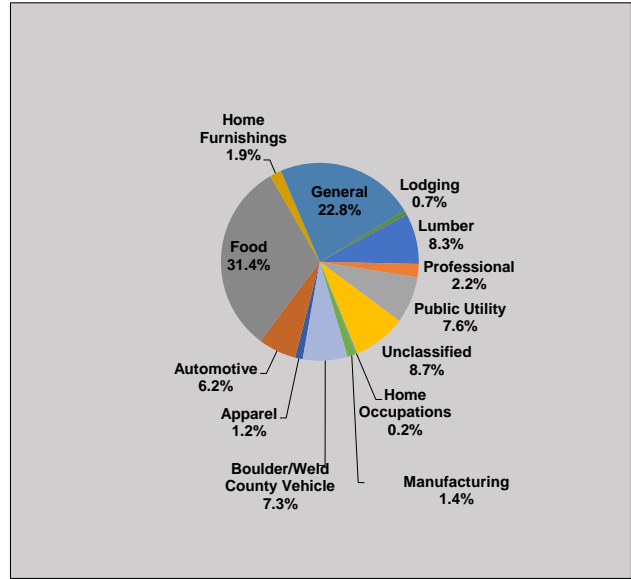
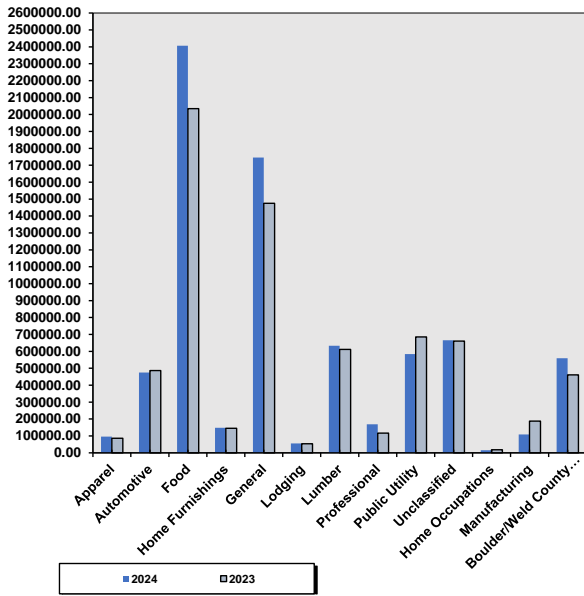
<u>12000 Manufacturing</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	184	196	(12)	184	196	(12)
Net Taxable Sales	\$ 1,164,272	\$ 1,688,572	-31.0%	\$ 1,164,272	\$ 1,688,572	-31.0%
Net Sales Tax	\$ 38,261	\$ 57,141	-33.0%	\$ 38,261	\$ 57,141	-33.0%
Delinquent Sales Tax	\$ 2,329	\$ 612		\$ 2,329	\$ 612	
Use Tax	\$ 64,722	\$ 129,921	-50.2%	\$ 64,722	\$ 129,921	-50.2%
Delinquent Use Tax	\$ 2,864	\$ -		\$ 2,864	\$ -	
Other Revenue	\$ 551	\$ -		\$ 551	\$ -	
Total Revenue	\$ 108,727	\$ 187,674	-42.1%	\$ 108,727	\$ 187,674	-42.1%
% of Total Revenue	1.4%	2.7%	-1.3%	1.4%	2.7%	-1.3%

<u>00000 Boulder/Weld County Vehicle</u>	January-24	January-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Use Tax	\$ 559,412	\$ 460,532	21.5%	\$ 559,412	\$ 460,532	21.5%
% of Total Revenue	7.3%	6.6%	0.7%	7.3%	6.6%	0.7%

Net Sales & Use Tax by Industry Type

For The Month of

January 2024



Summary Of Sales & Use Tax Activity By Industry

January

2024

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	January 2024	January 2023	INCR/(DECR)	YTD 2024	YTD 2023	INCR/ (DECR)
Apparel			Net Taxable Sales	\$ 2,710,949	\$ 2,434,464	11.4%	\$ 2,710,949	\$ 2,434,464	11.4%
1000	88		Total Revenue	\$ 95,540	\$ 86,137	10.9%	\$ 95,540	\$ 86,137	10.9%
Automotive			Net Taxable Sales	\$ 13,718,007	\$ 13,347,019	2.8%	\$ 13,718,007	\$ 13,347,019	2.8%
2000	381		Total Revenue	\$ 474,923	\$ 486,421	-2.4%	\$ 474,923	\$ 486,421	-2.4%
Food			Net Taxable Sales	\$ 68,084,430	\$ 57,063,950	19.3%	\$ 68,084,430	\$ 57,063,950	19.3%
3000	677		Total Revenue	\$ 2,406,217	\$ 2,034,649	18.3%	\$ 2,406,217	\$ 2,034,649	18.3%
Home Furnishings			Net Taxable Sales	\$ 4,182,440	\$ 4,103,877	1.9%	\$ 4,182,440	\$ 4,103,877	1.9%
4000	386		Total Revenue	\$ 147,760	\$ 144,732	2.1%	\$ 147,760	\$ 144,732	2.1%
General			Net Taxable Sales	\$ 49,187,173	\$ 41,592,572	18.3%	\$ 49,187,173	\$ 41,592,572	18.3%
5000	1722		Total Revenue	\$ 1,745,142	\$ 1,475,060	18.3%	\$ 1,745,142	\$ 1,475,060	18.3%
Lodging			Net Taxable Sales	\$ 1,568,233	\$ 1,521,705	3.1%	\$ 1,568,233	\$ 1,521,705	3.1%
6000	196		Total Revenue	\$ 55,799	\$ 53,953	3.4%	\$ 55,799	\$ 53,953	3.4%
Lumber			Net Taxable Sales	\$ 11,701,151	\$ 9,800,084	19.4%	\$ 11,701,151	\$ 9,800,084	19.4%
7000	1045		Total Revenue	\$ 632,638	\$ 611,685	3.4%	\$ 632,638	\$ 611,685	3.4%
Professional			Net Taxable Sales	\$ 4,357,135	\$ 3,092,761	40.9%	\$ 4,357,135	\$ 3,092,761	40.9%
8000	2041		Total Revenue	\$ 168,562	\$ 116,830	44.3%	\$ 168,562	\$ 116,830	44.3%
Public Utility			Net Taxable Sales	\$ 16,435,158	\$ 19,313,635	-14.9%	\$ 16,435,158	\$ 19,313,635	-14.9%
9000	381		Total Revenue	\$ 583,738	\$ 684,870	-14.8%	\$ 583,738	\$ 684,870	-14.8%
Unclassified			Net Taxable Sales	\$ 14,431,053	\$ 17,563,134	-17.8%	\$ 14,431,053	\$ 17,563,134	-17.8%
10000	2721		Total Revenue	\$ 665,237	\$ 660,834	0.7%	\$ 665,237	\$ 660,834	0.7%
Home Occupations			Net Taxable Sales	\$ 454,706	\$ 539,086	-15.7%	\$ 454,706	\$ 539,086	-15.7%
11000	150		Total Revenue	\$ 15,704	\$ 18,734	-16.2%	\$ 15,704	\$ 18,734	-16.2%
Manufacturing			Net Taxable Sales	\$ 1,164,272	\$ 1,688,572	-31.0%	\$ 1,164,272	\$ 1,688,572	-31.0%
12000	184		Total Revenue	\$ 108,727	\$ 187,674	-42.1%	\$ 108,727	\$ 187,674	-42.1%
Boulder/Weld County Vehicles			Net Taxable Sales	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
0000	2		Total Revenue	\$ 559,412	\$ 460,532	21.5%	\$ 559,412	\$ 460,532	21.5%
GRAND TOTALS	9974		Net Taxable Sales	\$ 187,994,707	\$ 172,060,859	9.3%	\$ 187,994,707	\$ 172,060,859	9.3%
			Total Revenue	\$ 7,659,399	\$ 7,022,111	9.1%	\$ 7,659,399	\$ 7,022,111	9.1%

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

January

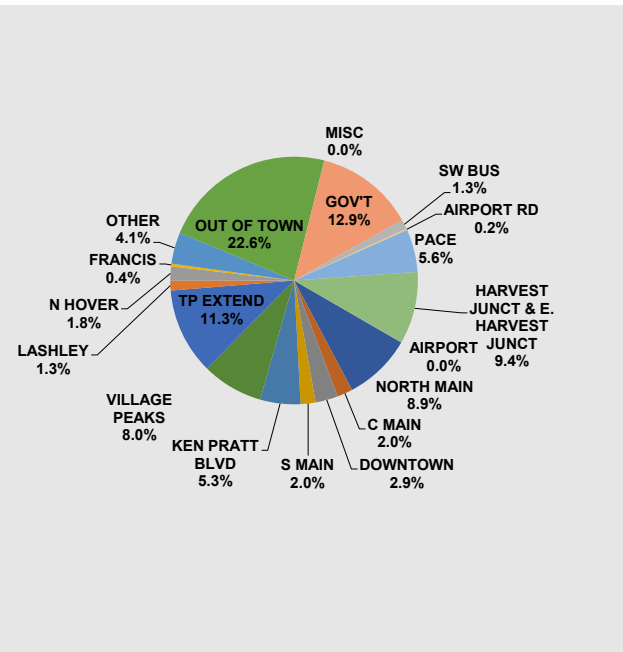
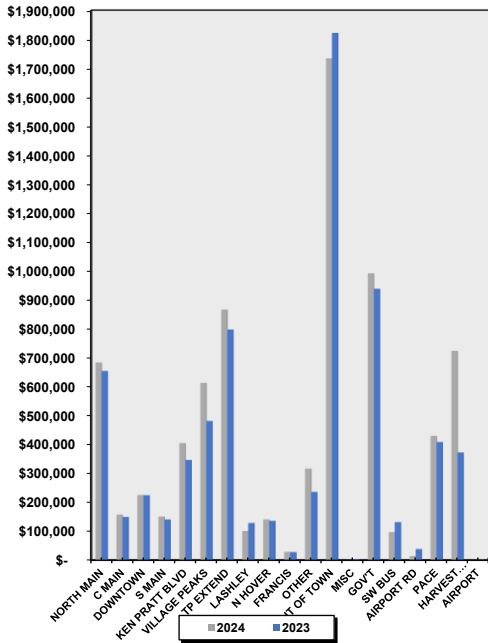
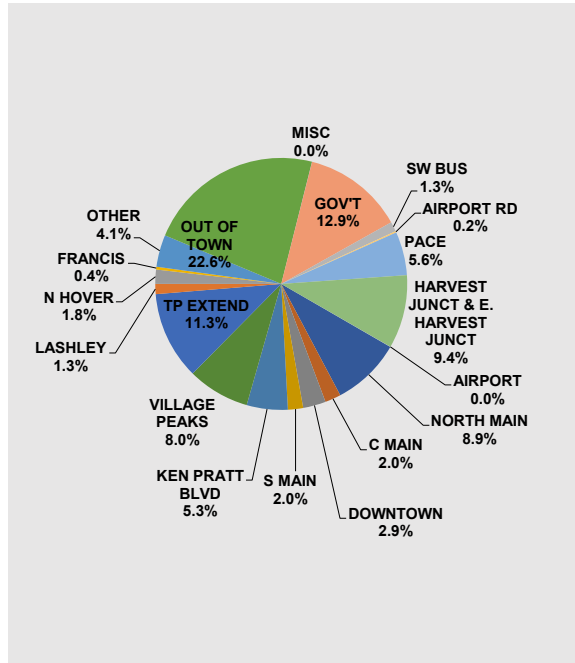
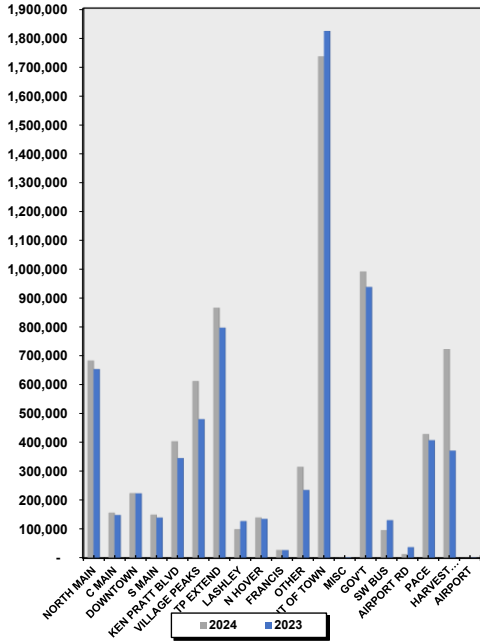
2024

LOCATION	NTS / Total Rev.	% Of Total	January-24	January-23	INCR/ (DECR)	% Of Total YTD	YTD 2024	YTD 2023	INCR/_(DECR)
North Main	Net Taxable Sales	10.4%	\$ 19,540,802	\$ 18,337,547	6.6%	10.4%	\$ 19,540,802	\$ 18,337,547	6.6%
	Total Revenue	8.9%	\$ 682,394	\$ 653,101	4.5%	8.9%	\$ 682,394	\$ 653,101	4.5%
Central Main	Net Taxable Sales	2.4%	\$ 4,427,145	\$ 4,039,518	9.6%	2.4%	\$ 4,427,145	\$ 4,039,518	9.6%
	Total Revenue	2.0%	\$ 156,431	\$ 148,604	5.3%	2.0%	\$ 156,431	\$ 148,604	5.3%
Downtown	Net Taxable Sales	3.4%	\$ 6,328,271	\$ 6,310,390	0.3%	3.4%	\$ 6,328,271	\$ 6,310,390	0.3%
	Total Revenue	2.9%	\$ 224,063	\$ 223,411	0.3%	2.9%	\$ 224,063	\$ 223,411	0.3%
South Main	Net Taxable Sales	2.2%	\$ 4,225,243	\$ 3,940,980	7.2%	2.2%	\$ 4,225,243	\$ 3,940,980	7.2%
	Total Revenue	2.0%	\$ 149,535	\$ 139,586	7.1%	2.0%	\$ 149,535	\$ 139,586	7.1%
Ken Pratt Boulevard	Net Taxable Sales	6.0%	\$ 11,351,367	\$ 9,712,295	16.9%	6.0%	\$ 11,351,367	\$ 9,712,295	16.9%
	Total Revenue	5.3%	\$ 403,285	\$ 345,514	16.7%	5.3%	\$ 403,285	\$ 345,514	16.7%
Village At The Peaks	Net Taxable Sales	7.0%	\$ 13,163,303	\$ 13,371,335	-1.6%	7.0%	\$ 13,163,303	\$ 13,371,335	-1.6%
	Total Revenue	8.0%	\$ 611,566	\$ 480,212	27.4%	8.0%	\$ 611,566	\$ 480,212	27.4%
Twin Peaks Square Ext.	Net Taxable Sales	13.0%	\$ 24,454,644	\$ 22,100,328	10.7%	13.0%	\$ 24,454,644	\$ 22,100,328	10.7%
	Total Revenue	11.3%	\$ 864,859	\$ 796,245	8.6%	11.3%	\$ 864,859	\$ 796,245	8.6%
Lashley	Net Taxable Sales	1.5%	\$ 2,805,517	\$ 3,590,758	-21.9%	1.5%	\$ 2,805,517	\$ 3,590,758	-21.9%
	Total Revenue	1.3%	\$ 99,538	\$ 127,534	-22.0%	1.3%	\$ 99,538	\$ 127,534	-22.0%
North Hover	Net Taxable Sales	2.1%	\$ 3,952,885	\$ 3,810,377	3.7%	2.1%	\$ 3,952,885	\$ 3,810,377	3.7%
	Total Revenue	1.8%	\$ 139,583	\$ 135,197	3.2%	1.8%	\$ 139,583	\$ 135,197	3.2%
Francis	Net Taxable Sales	0.4%	\$ 771,828	\$ 775,677	-0.5%	0.4%	\$ 771,828	\$ 775,677	-0.5%
	Total Revenue	0.4%	\$ 27,498	\$ 27,207	1.1%	0.4%	\$ 27,498	\$ 27,207	1.1%
All Others	Net Taxable Sales	4.1%	\$ 7,768,163	\$ 5,511,781	40.9%	4.1%	\$ 7,768,163	\$ 5,511,781	40.9%
	Total Revenue	4.1%	\$ 314,989	\$ 235,035	34.0%	4.1%	\$ 314,989	\$ 235,035	34.0%
Out of Town	Net Taxable Sales	25.9%	\$ 48,771,130	\$ 51,149,360	-4.6%	25.9%	\$ 48,771,130	\$ 51,149,360	-4.6%
	Total Revenue	22.6%	\$ 1,733,464	\$ 1,821,529	-4.8%	22.6%	\$ 1,733,464	\$ 1,821,529	-4.8%
Miscellaneous	Net Taxable Sales	0.0%	\$ 37,624	\$ 82,544	-54.4%	0.0%	\$ 37,624	\$ 82,544	-54.4%
	Total Revenue	0.0%	\$ 1,308	\$ 2,898	-54.9%	0.0%	\$ 1,308	\$ 2,898	-54.9%
City, Boulder Co/ Weld Co	Net Taxable Sales	3.3%	\$ 6,145,083	\$ 6,066,092	1.3%	3.3%	\$ 6,145,083	\$ 6,066,092	1.3%
	Total Revenue	12.9%	\$ 990,282	\$ 937,096	5.7%	12.9%	\$ 990,282	\$ 937,096	5.7%
SW Business	Net Taxable Sales	1.0%	\$ 1,816,334	\$ 2,101,719	-13.6%	1.0%	\$ 1,816,334	\$ 2,101,719	-13.6%
	Total Revenue	1.3%	\$ 95,884	\$ 130,776	-26.7%	1.3%	\$ 95,884	\$ 130,776	-26.7%
Airport Road	Net Taxable Sales	0.2%	\$ 313,933	\$ 460,557	-31.8%	0.2%	\$ 313,933	\$ 460,557	-31.8%
	Total Revenue	0.2%	\$ 13,267	\$ 37,464	-64.6%	0.2%	\$ 13,267	\$ 37,464	-64.6%
Pace	Net Taxable Sales	6.3%	\$ 11,790,268	\$ 10,256,276	15.0%	6.3%	\$ 11,790,268	\$ 10,256,276	15.0%
	Total Revenue	5.6%	\$ 428,271	\$ 407,413	5.1%	5.6%	\$ 428,271	\$ 407,413	5.1%
Harvest Junct & E. Harvest Junct	Net Taxable Sales	10.8%	\$ 20,310,711	\$ 10,399,244	95.3%	10.8%	\$ 20,310,711	\$ 10,399,244	95.3%
	Total Revenue	9.4%	\$ 722,060	\$ 371,274	94.5%	9.4%	\$ 722,060	\$ 371,274	94.5%
Airport	Net Taxable Sales	0.0%	\$ 20,456	\$ 44,081	-53.6%	0.0%	\$ 20,456	\$ 44,081	-53.6%
	Total Revenue	0.0%	\$ 1,122	\$ 2,015	-44.3%	0.0%	\$ 1,122	\$ 2,015	-44.3%
Grand Total	Net Taxable Sales	100%	\$ 187,994,707	\$ 172,060,859	9.3%		\$ 187,994,707	\$ 172,060,859	9.3%
Grand Total	Total Revenue	100%	\$ 7,659,399	\$ 7,022,111	9.1%		\$ 7,659,399	\$ 7,022,111	9.1%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

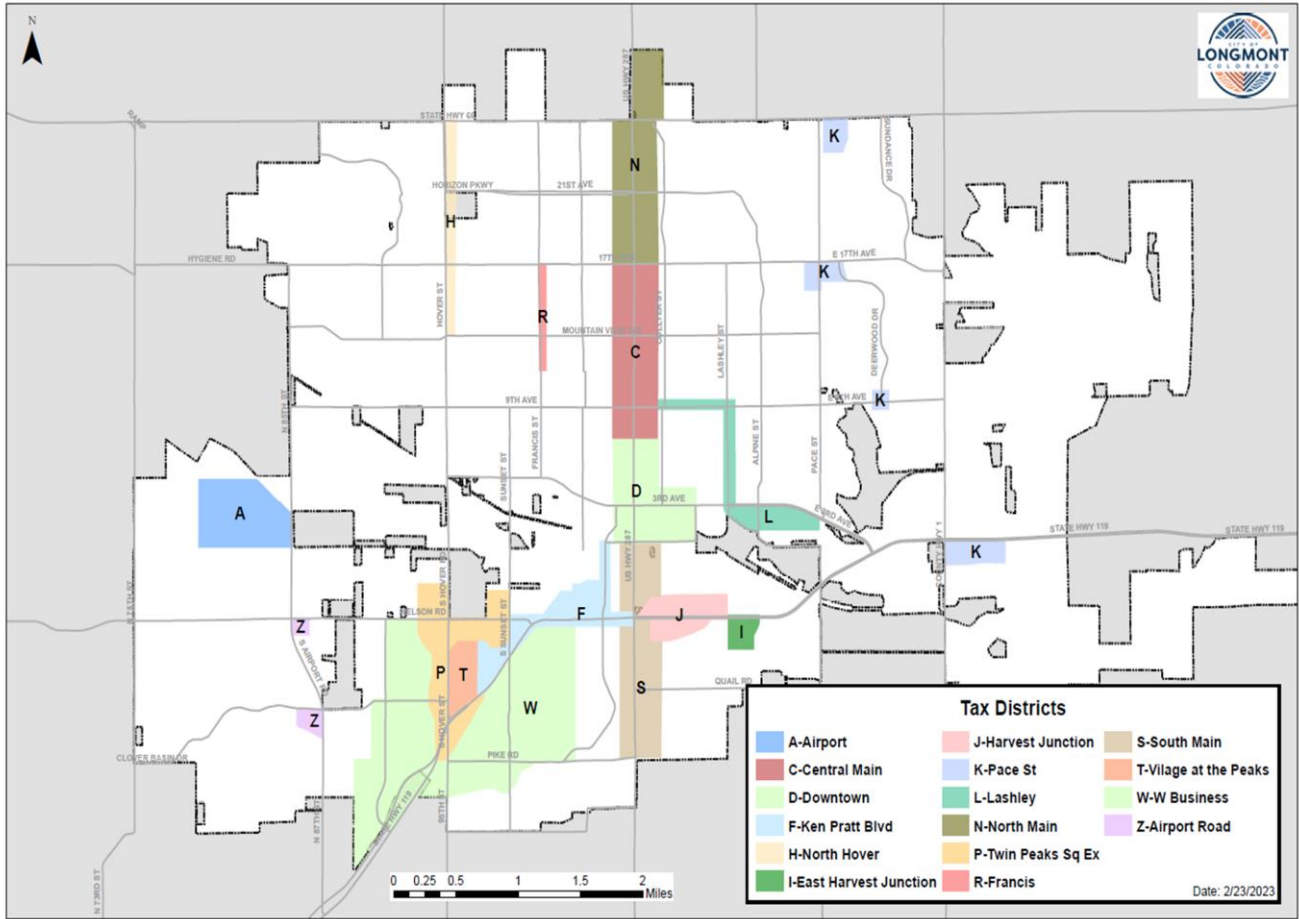
For The Month of

January 2024



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

January

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	\$ -	0.0%			0.0%	
March	\$ -	0.0%			0.0%	
April	\$ -	0.0%			0.0%	
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	\$ 26,740		\$ 24,966			

SPECIAL MARIJUANA TAX

January

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		0.0%			0.0%	
March		0.0%			0.0%	
April		0.0%			0.0%	
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	\$ 47,212		\$ 46,513			