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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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**May 2024**

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#### SUMMARY

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<b>Title</b>		<b>Data</b>
Total Taxes This Month	\$	8,809,572
Compared to Last Year	\$	8,659,525
Percentage Change:		1.7%

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# SALES AND USE TAX SUMMARY

## CITY OF LONGMONT

### May 2024

#### Overview

**Month of May:** Total Sales and Use Tax for the month of May increased overall by 1.7% compared to last year. Current Sales Tax collection increased by 4.3% and current Use Tax collection decreased 10.6%.

**Year to Date:** Total Sales and Use Tax through May increased by 7.9% for 2024. The sales Tax component increased by 7.3% and the Use Tax component increased by 11.5%.

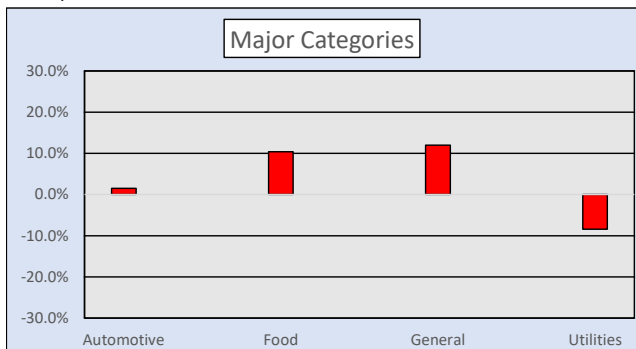
**Important note in understanding year-to-year comparative basis within this report:**

**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.

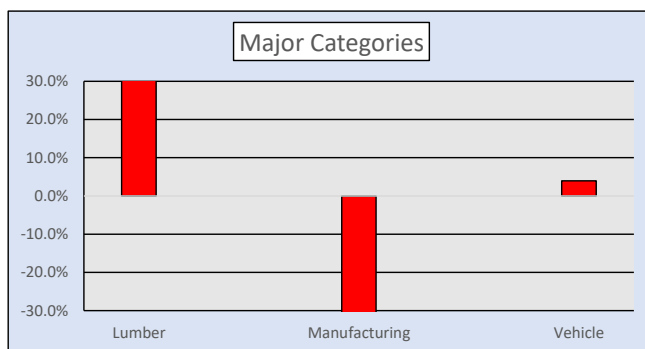
#### Sales Tax Activity

The Automotive, Food, and General categories showed increases of 1.5%, 10.4%, and 12.0%, respectively. However, the Utilities category showed a decrease of 8.4% when compared to 2023 year to date.



#### Use Tax Activity

The Lumber and Vehicles categories showed increases of 45.3% and 4.0%, respectively. However, the Manufacturing category showed a decrease of 37.4% when compared to 2023 year to date.

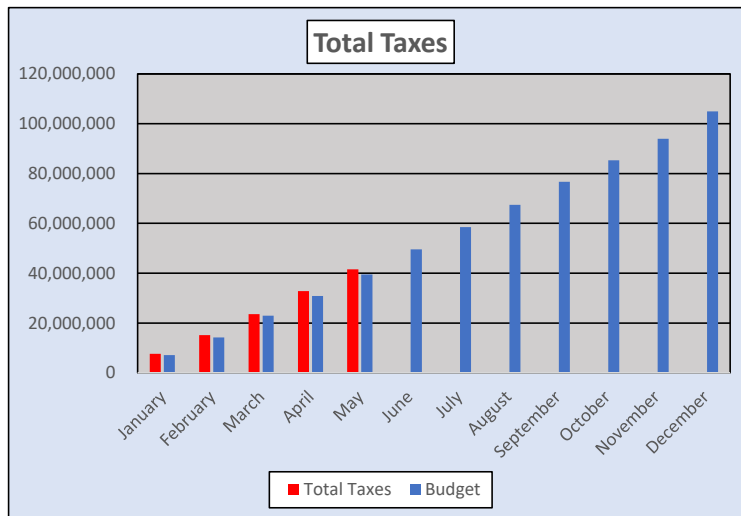


## Sales & Use Tax - Budget To Actual

**May**

**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%			\$ -
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%			\$ -
<b>Total</b>	<b>\$ 104,908,183</b>			<b>\$ 35,558,141</b>	<b>\$ 6,019,191</b>	<b>\$ 41,577,332</b>



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

**May 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	\$ 15,843,558	\$ 2,600,817	\$ 18,444,375	\$ 17,064,536	\$ 2,898,760	\$ 19,963,295	7.7%	11.5%	8.24%	1.81%
PIF Fund	\$ 2,795,924	\$ 458,964	\$ 3,254,887	\$ 3,011,391	\$ 511,546	\$ 3,522,938	7.7%	11.5%	8.24%	1.81%
Streets Fund	\$ 7,042,321	\$ 1,147,419	\$ 8,189,740	\$ 7,554,860	\$ 1,278,866	\$ 8,833,726	7.3%	11.5%	7.86%	1.53%
Open Space	\$ 1,877,942	\$ 305,979	\$ 2,183,921	\$ 2,014,619	\$ 341,030	\$ 2,355,649	7.3%	11.5%	7.86%	1.53%
Public Safety	\$ 5,446,060	\$ 887,344	\$ 6,333,404	\$ 5,842,422	\$ 988,989	\$ 6,831,412	7.3%	11.5%	7.86%	1.53%
LURA	\$ 139,991	\$ -	\$ 139,991	\$ 70,313	\$ -	\$ 70,313	-49.8%	N/A	-49.8%	-49.11%
All Funds Total	\$ 33,145,796	\$ 5,400,523	\$ 38,546,320	\$ 35,558,141	\$ 6,019,191	\$ 41,577,332	7.3%	11.5%	7.9%	1.53%

<b>Budget Increase</b>			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 five months is that the General Fund sales and use tax is up by 8.24%. 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 five months, The PIF sales and use tax revenue increased by 8.24%. 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 five months, the Street Fund sales and use tax revenue increased by 7.86%. 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 five months, the Open Space Fund sales and use tax revenue increased by 7.86%. 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 five months, Public Safety sales and use tax revenue increased by 7.86%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

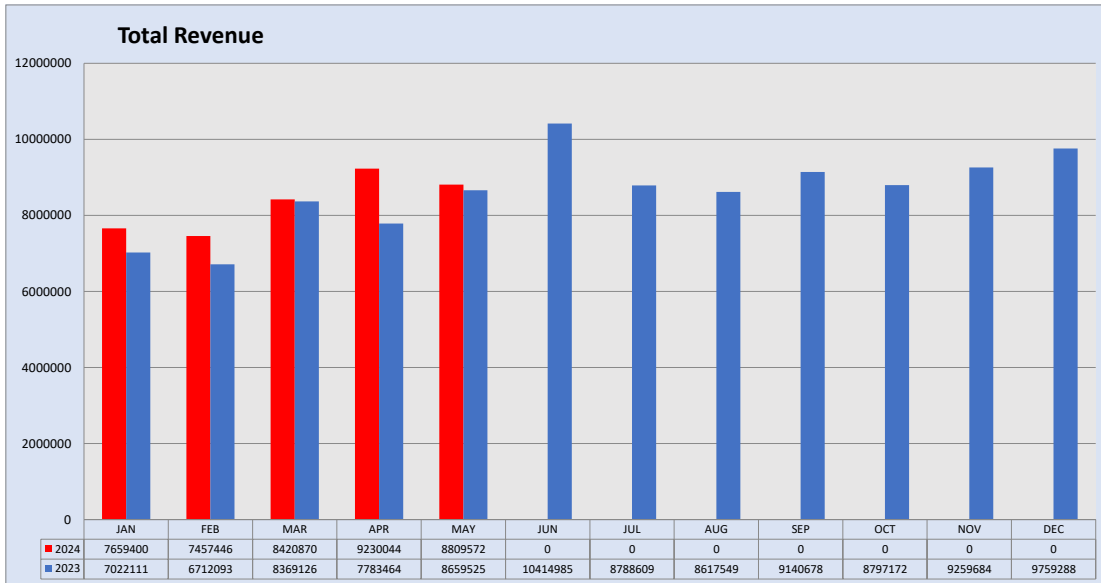
**LURA** For 2024, an amount of \$160,437 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax 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**

**May 2024**

**ACCOUNT GROUPS**

<u>GRAND TOTALS</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	10354	9976	378	10354	9976	378
Net Taxable Sales	\$ 214,667,920	\$ 205,515,225	4.5%	\$ 1,006,952,904	\$ 940,970,894	7.0%
Net Sales Tax	\$ 7,501,322	\$ 7,191,075	4.3%	\$ 34,589,406	\$ 32,675,791	5.9%
Delinquent Sales Tax	\$ 50,739	\$ 36,265		\$ 704,855	\$ 365,572	
Use Tax	\$ 1,248,852	\$ 1,397,411	-10.6%	\$ 5,881,153	\$ 5,327,902	10.4%
Delinquent Use Tax	\$ 154	\$ 16,774		\$ 138,039	\$ 72,623	
Other Revenue*	\$ 8,505	\$ 18,000		\$ 263,879	\$ 104,431	
<b>Total Revenue</b>	<b>\$ 8,809,572</b>	<b>\$ 8,659,525</b>	<b>1.7%</b>	<b>\$ 41,577,332</b>	<b>\$ 38,546,319</b>	<b>7.9%</b>



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>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	86	94	(8)	86	94	(8)
Net Taxable Sales	\$ 3,570,759	\$ 2,589,725	37.9%	\$ 16,080,686	\$ 14,857,384	8.2%
Net Sales Tax	\$ 124,646	\$ 89,579	39.1%	\$ 561,064	\$ 504,146	11.3%
Delinquent Sales Tax	\$ 957	\$ 1,328		\$ 4,247	\$ 17,637	
Use Tax	\$ 69	\$ 43	60.5%	\$ 734	\$ 1,946	-62.3%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ 4,322	
Other Revenue*	\$ 138	\$ 161		\$ 1,033	\$ 4,435	
<b>Total Revenue</b>	<b>\$ 125,810</b>	<b>\$ 91,111</b>	<b>38.1%</b>	<b>\$ 567,078</b>	<b>\$ 532,486</b>	<b>6.5%</b>
% of Total Revenue	1.4%	1.1%	0.4%	1.4%	1.4%	0.0%

<u>2000 Automotive</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	381	389	(8)	381	389	(8)
Net Taxable Sales	\$ 14,812,304	\$ 15,676,431	-5.5%	\$ 72,613,119	\$ 71,671,263	1.3%
Net Sales Tax	\$ 517,442	\$ 545,152	-5.1%	\$ 2,516,291	\$ 2,479,365	1.5%
Delinquent Sales Tax	\$ 2,582	\$ 5,596		\$ 30,240	\$ 41,373	
Use Tax	\$ 4,057	\$ 4,666	-13.1%	\$ 13,830	\$ 21,704	-36.3%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ 6,222	
Other Revenue	\$ 1,013	\$ 2,254		\$ 5,726	\$ 10,617	
<b>Total Revenue</b>	<b>\$ 525,094</b>	<b>\$ 557,668</b>	<b>-5.8%</b>	<b>\$ 2,566,087</b>	<b>\$ 2,559,281</b>	<b>0.3%</b>
% of Total Revenue	6.0%	6.4%	-0.5%	6.2%	6.6%	-0.5%

<u>3000 Food</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	693	690	3	693	690	3
Net Taxable Sales	\$ 76,099,406	\$ 73,555,032	3.5%	\$ 350,747,867	\$ 318,047,527	10.3%
Net Sales Tax	\$ 2,665,714	\$ 2,582,746	3.2%	\$ 12,250,797	\$ 11,099,493	10.4%
Delinquent Sales Tax	\$ 13,362	\$ 6,388		\$ 83,767	\$ 84,976	
Use Tax	\$ 22,406	\$ 45,255	-50.5%	\$ 79,868	\$ 103,787	(0.2)
Delinquent Use Tax	\$ 123	\$ 576		\$ 123	\$ 10,950	
Other Revenue	\$ 2,169	\$ 8,372		\$ 95,056	\$ 30,864	
<b>Total Revenue</b>	<b>\$ 2,703,774</b>	<b>\$ 2,643,337</b>	<b>2.3%</b>	<b>\$ 12,509,611</b>	<b>\$ 11,330,070</b>	<b>10.4%</b>
% of Total Revenue	30.7%	30.5%	0.2%	30.1%	29.4%	0.7%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	384	387	(3)	384	387	(3)
Net Taxable Sales	\$ 4,153,055	\$ 3,722,672	11.6%	\$ 21,270,857	\$ 21,794,968	-2.4%
Net Sales Tax	\$ 142,776	\$ 129,870	9.9%	\$ 721,950	\$ 758,234	-4.8%
Delinquent Sales Tax	\$ 2,751	\$ 324		\$ 22,436	\$ 2,506	
Use Tax	\$ 778	\$ 1,154	-32.6%	\$ 3,995	\$ 6,279	-36.4%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 1,631	\$ 2,428		\$ 2,290	\$ 4,485	
<b>Total Revenue</b>	<b>\$ 147,936</b>	<b>\$ 133,776</b>	<b>10.6%</b>	<b>\$ 750,671</b>	<b>\$ 771,504</b>	<b>-2.7%</b>
% of Total Revenue	1.7%	1.5%	0.1%	1.8%	2.0%	-0.2%
<u>5000 General</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1888	1594	294	1888	1594	294
Net Taxable Sales	\$ 55,106,307	\$ 52,894,702	4.2%	\$ 259,616,451	\$ 231,257,197	12.3%
Net Sales Tax	\$ 1,930,367	\$ 1,857,928	3.9%	\$ 8,993,545	\$ 8,031,560	12.0%
Delinquent Sales Tax	\$ 10,515	\$ 4,966		\$ 143,633	\$ 103,382	
Use Tax	\$ 12,374	\$ 5,207	137.6%	\$ 36,483	\$ 26,150	39.5%
Delinquent Use Tax	\$ 7	\$ 74		\$ 522	\$ 11,729	
Other Revenue	\$ 1,375	\$ 633		\$ 77,393	\$ 22,718	
<b>Total Revenue</b>	<b>\$ 1,954,638</b>	<b>\$ 1,868,808</b>	<b>4.6%</b>	<b>\$ 9,251,576</b>	<b>\$ 8,195,539</b>	<b>12.9%</b>
% of Total Revenue	22.2%	21.6%	0.6%	22.3%	21.3%	1.0%
<u>6000 Lodging</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	207	189	18	207	189	18
Net Taxable Sales	\$ 2,747,509	\$ 3,039,126	-9.6%	\$ 9,422,647	\$ 10,288,081	-8.4%
Net Sales Tax	\$ 96,575	\$ 106,891	-9.7%	\$ 313,408	\$ 354,380	-11.6%
Delinquent Sales Tax	\$ 9	\$ -		\$ 16,006	\$ 6,785	
Use Tax	\$ -	\$ 30	-100.0%	\$ 254	\$ 516	-50.8%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ -	\$ -		\$ 1,807	\$ 1,082	
<b>Total Revenue</b>	<b>\$ 96,584</b>	<b>\$ 106,921</b>	<b>-9.7%</b>	<b>\$ 331,475</b>	<b>\$ 362,763</b>	<b>-8.6%</b>
% of Total Revenue	1.1%	1.2%	-0.1%	0.8%	0.9%	-0.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1060	1040	20	1060	1040	20
Net Taxable Sales	\$ 20,121,181	\$ 16,403,977	22.7%	\$ 78,310,949	\$ 66,712,366	17.4%
Net Sales Tax	\$ 691,788	\$ 574,876	<b>20.3%</b>	\$ 2,538,999	\$ 2,316,387	<b>9.6%</b>
Delinquent Sales Tax	\$ 17,059	\$ 2,655		\$ 216,380	\$ 9,383	
Use Tax	\$ 544,049	\$ 581,716	<b>-6.5%</b>	\$ 2,527,082	\$ 1,739,415	<b>45.3%</b>
Delinquent Use Tax	\$ 1	\$ 1,570		\$ 353	\$ 4,496	
Other Revenue	\$ 1,457	\$ 609		\$ 27,104	\$ 2,315	
<b>Total Revenue</b>	<b>\$ 1,254,354</b>	<b>\$ 1,161,426</b>	<b>8.0%</b>	<b>\$ 5,309,918</b>	<b>\$ 4,071,996</b>	<b>30.4%</b>
% of Total Revenue	14.2%	13.4%	0.8%	12.8%	10.6%	2.2%

<u>8000 Professional</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2074	2185	(111)	2074	2185	(111)
Net Taxable Sales	\$ 3,439,689	\$ 3,002,344	14.6%	\$ 20,370,729	\$ 15,789,658	29.0%
Net Sales Tax	\$ 118,855	\$ 103,475	<b>14.9%</b>	\$ 651,351	\$ 540,555	<b>20.5%</b>
Delinquent Sales Tax	\$ 1,190	\$ 1,353		\$ 57,201	\$ 10,149	
Use Tax	\$ 33,819	\$ 12,221	<b>176.7%</b>	\$ 79,254	\$ 60,132	<b>31.8%</b>
Delinquent Use Tax	\$ 23	\$ 7		\$ 402	\$ 1,064	
Other Revenue	\$ 292	\$ 278		\$ 10,758	\$ 5,153	
<b>Total Revenue</b>	<b>\$ 154,179</b>	<b>\$ 117,334</b>	<b>31.4%</b>	<b>\$ 798,966</b>	<b>\$ 617,053</b>	<b>29.5%</b>
% of Total Revenue	1.8%	1.4%	0.4%	1.9%	1.6%	0.3%

<u>9000 Public Utility</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	393	388	5	393	388	5
Net Taxable Sales	\$ 11,600,477	\$ 12,190,832	-4.8%	\$ 69,764,182	\$ 80,531,887	-13.4%
Net Sales Tax	\$ 408,305	\$ 429,166	<b>-4.9%</b>	\$ 2,592,724	\$ 2,832,002	<b>-8.4%</b>
Delinquent Sales Tax	\$ 97	\$ 9		\$ 3,200	\$ 4,198	
Use Tax	\$ 9,107	\$ 8,727	<b>4.4%</b>	\$ 28,892	\$ 27,497	<b>5.1%</b>
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ -	
Other Revenue	\$ 194	\$ 3		\$ 872	\$ 83	
<b>Total Revenue</b>	<b>\$ 417,703</b>	<b>\$ 437,905</b>	<b>-4.6%</b>	<b>\$ 2,625,688</b>	<b>\$ 2,863,780</b>	<b>-8.3%</b>
% of Total Revenue	4.7%	5.1%	-0.3%	6.3%	7.4%	-1.1%



SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2860	2669	191	2860	2669	191
Net Taxable Sales	\$ 20,601,239	\$ 19,011,223	8.4%	\$ 95,617,859	\$ 97,546,835	-2.0%
Net Sales Tax	\$ 720,483	\$ 651,750	10.5%	\$ 3,232,227	\$ 3,335,343	-3.1%
Delinquent Sales Tax	\$ 2,173	\$ 13,198		\$ 109,137	\$ 75,355	
Use Tax	\$ 6,004	\$ 6,716	-10.6%	\$ 108,142	\$ 159,428	-32.2%
Delinquent Use Tax	\$ -	\$ 1,920		\$ 128,111	\$ 8,242	
Other Revenue	\$ 229	\$ 1,494		\$ 38,001	\$ 20,262	
<b>Total Revenue</b>	<b>\$ 728,889</b>	<b>\$ 675,078</b>	<b>8.0%</b>	<b>\$ 3,615,618</b>	<b>\$ 3,598,630</b>	<b>0.5%</b>
% of Total Revenue	8.3%	7.8%	0.5%	8.7%	9.3%	-0.6%

<u>11000 Home Occupations</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	145	158	(13)	145	158	(13)
Net Taxable Sales	\$ 408,646	\$ 691,039	-40.9%	\$ 2,458,340	\$ 2,856,690	-13.9%
Net Sales Tax	\$ 14,060	\$ 24,043	-41.5%	\$ 84,693	\$ 98,681	-14.2%
Delinquent Sales Tax	\$ -	\$ -		\$ 88	\$ 303	
Use Tax	\$ -	\$ 1	-100.0%	\$ 3	\$ 10	-70.0%
Delinquent Use Tax	\$ -	\$ -		\$ -	\$ 3	
Other Revenue	\$ -	\$ -		\$ 2	\$ 108	
<b>Total Revenue</b>	<b>\$ 14,060</b>	<b>\$ 24,044</b>	<b>-41.5%</b>	<b>\$ 84,786</b>	<b>\$ 99,105</b>	<b>-14.4%</b>
% of Total Revenue	0.2%	0.3%	-0.1%	0.2%	0.3%	-0.1%

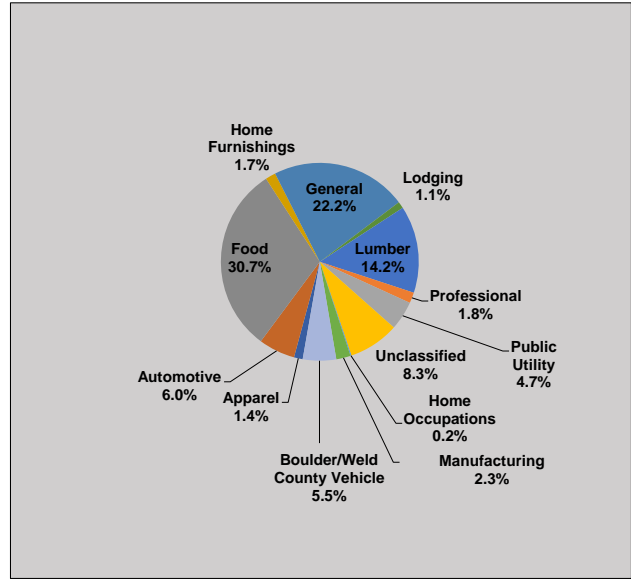
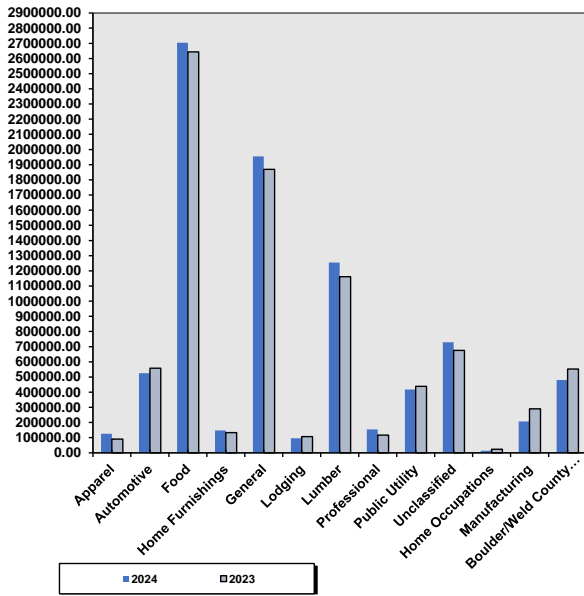
<u>12000 Manufacturing</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	183	193	(10)	183	193	(10)
Net Taxable Sales	\$ 2,007,348	\$ 2,738,122	-26.7%	\$ 10,679,218	\$ 9,617,038	11.0%
Net Sales Tax	\$ 70,311	\$ 95,599	-26.5%	\$ 132,357	\$ 325,645	-59.4%
Delinquent Sales Tax	\$ 44	\$ 448		\$ 18,520	\$ 9,525	
Use Tax	\$ 135,987	\$ 179,738	-24.3%	\$ 462,221	\$ 737,912	-37.4%
Delinquent Use Tax	\$ -	\$ 12,627		\$ 8,528	\$ 25,595	
Other Revenue	\$ 7	\$ 1,768		\$ 3,837	\$ 2,309	
<b>Total Revenue</b>	<b>\$ 206,349</b>	<b>\$ 290,180</b>	<b>-28.9%</b>	<b>\$ 625,463</b>	<b>\$ 1,100,986</b>	<b>-43.2%</b>
% of Total Revenue	2.3%	3.4%	-1.0%	1.5%	2.9%	-1.4%

<u>00000 Boulder/Weld County Vehicle</u>	May-24	May-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Use Tax	\$ 480,202	\$ 551,937	-13.0%	\$ 2,540,395	\$ 2,443,126	4.0%
% of Total Revenue	5.5%	6.4%	-0.9%	6.1%	6.3%	-0.2%

Net Sales & Use Tax by Industry Type

For The Month of

May 2024



**Summary Of Sales & Use Tax Activity By Industry**

**May  
2024**

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	May 2024	May 2023	INCR/(DECR)	YTD 2024	YTD 2023	INCR/ (DECR)
Apparel			Net Taxable Sales	\$ 3,570,759	\$ 2,589,725	37.9%	\$ 16,080,686	\$ 14,857,384	8.2%
1000	86		Total Revenue	\$ 125,810	\$ 91,111	38.1%	\$ 567,078	\$ 532,486	6.5%
Automotive			Net Taxable Sales	\$ 14,812,304	\$ 15,676,431	-5.5%	\$ 72,613,119	\$ 71,671,263	1.3%
2000	381		Total Revenue	\$ 525,094	\$ 557,668	-5.8%	\$ 2,566,087	\$ 2,559,281	0.3%
Food			Net Taxable Sales	\$ 76,099,406	\$ 73,555,032	3.5%	\$ 350,747,867	\$ 318,047,527	10.3%
3000	693		Total Revenue	\$ 2,703,774	\$ 2,643,337	2.3%	\$ 12,509,611	\$ 11,330,070	10.4%
Home Furnishings			Net Taxable Sales	\$ 4,153,055	\$ 3,722,672	11.6%	\$ 21,270,857	\$ 21,794,968	-2.4%
4000	384		Total Revenue	\$ 147,936	\$ 133,776	10.6%	\$ 750,671	\$ 771,504	-2.7%
General			Net Taxable Sales	\$ 55,106,307	\$ 52,894,702	4.2%	\$ 259,616,451	\$ 231,257,197	12.3%
5000	1888		Total Revenue	\$ 1,954,638	\$ 1,868,808	4.6%	\$ 9,251,576	\$ 8,195,539	12.9%
Lodging			Net Taxable Sales	\$ 2,747,509	\$ 3,039,126	-9.6%	\$ 9,422,647	\$ 10,288,081	-8.4%
6000	207		Total Revenue	\$ 96,584	\$ 106,921	-9.7%	\$ 331,475	\$ 362,763	-8.6%
Lumber			Net Taxable Sales	\$ 20,121,181	\$ 16,403,977	22.7%	\$ 78,310,949	\$ 66,712,366	17.4%
7000	1060		Total Revenue	\$ 1,254,354	\$ 1,161,426	8.0%	\$ 5,309,918	\$ 4,071,996	30.4%
Professional			Net Taxable Sales	\$ 3,439,689	\$ 3,002,344	14.6%	\$ 20,370,729	\$ 15,789,658	29.0%
8000	2074		Total Revenue	\$ 154,179	\$ 117,334	31.4%	\$ 798,966	\$ 617,053	29.5%
Public Utility			Net Taxable Sales	\$ 11,600,477	\$ 12,190,832	-4.8%	\$ 69,764,182	\$ 80,531,887	-13.4%
9000	393		Total Revenue	\$ 417,703	\$ 437,905	-4.6%	\$ 2,625,688	\$ 2,863,780	-8.3%
Unclassified			Net Taxable Sales	\$ 20,601,239	\$ 19,011,223	8.4%	\$ 95,617,859	\$ 97,546,835	-2.0%
10000	2860		Total Revenue	\$ 728,889	\$ 675,078	8.0%	\$ 3,615,618	\$ 3,598,630	0.5%
Home Occupations			Net Taxable Sales	\$ 408,646	\$ 691,039	-40.9%	\$ 2,458,340	\$ 2,856,690	-13.9%
11000	145		Total Revenue	\$ 14,060	\$ 24,044	-41.5%	\$ 84,786	\$ 99,105	-14.4%
Manufacturing			Net Taxable Sales	\$ 2,007,348	\$ 2,738,122	-26.7%	\$ 10,679,218	\$ 9,617,038	11.0%
12000	183		Total Revenue	\$ 206,349	\$ 290,180	-28.9%	\$ 625,463	\$ 1,100,986	-43.2%
Boulder/Weld County Vehicles			Net Taxable Sales	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
0000	2		Total Revenue	\$ 480,202	\$ 551,937	-13.0%	\$ 2,540,395	\$ 2,443,126	4.0%
<b>GRAND TOTALS</b>	<b>10356</b>		Net Taxable Sales	\$ <b>214,667,920</b>	\$ <b>205,515,225</b>	<b>4.5%</b>	\$ <b>1,006,952,904</b>	\$ <b>940,970,894</b>	<b>7.0%</b>
			Total Revenue	\$ <b>8,809,572</b>	\$ <b>8,659,525</b>	<b>1.7%</b>	\$ <b>41,577,332</b>	\$ <b>38,546,319</b>	<b>7.9%</b>

## Industries

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Account	Group	Industry Descriptions
1000	Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000	Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair Shop, and Service Stations
3000	Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000	Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000	General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, Specialty shops, and Marijuana outlets.
6000	Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000	Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000	Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000	Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000	Unclassified Group Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending
11000	Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000	Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

**Summary of Sales & Use Tax Activity By Geographical Location**

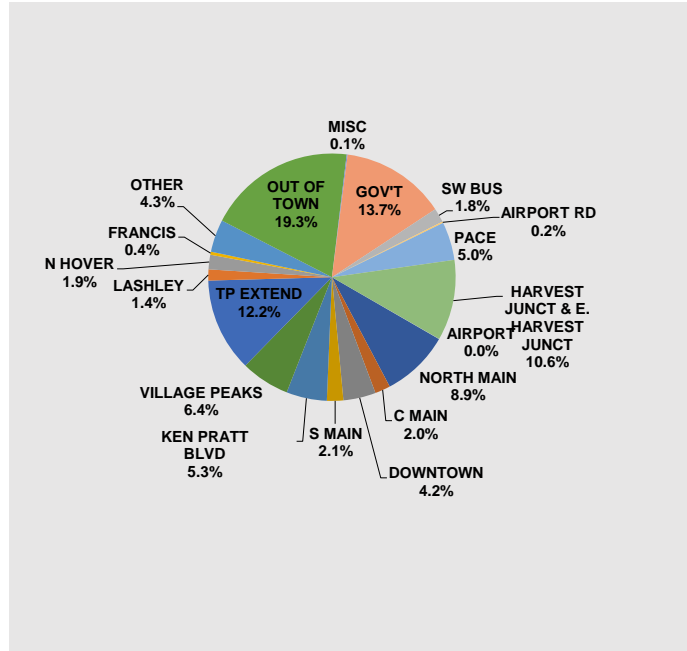
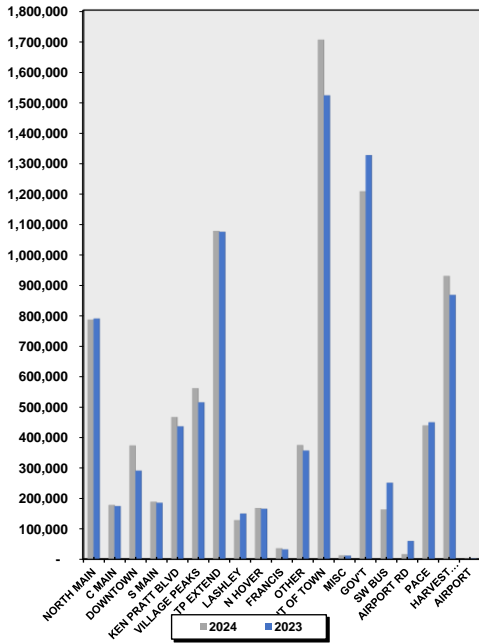
**May  
2024**

LOCATION	NTS / Total Rev.	% Of Total	May-24	May-23	INCR/ (DECR)	% Of Total YTD	YTD 2024	YTD 2023	INCR/ (DECR)
North Main	Net Taxable Sales	10.3%	\$ 22,157,100	\$ 22,153,384	0.0%	10.0%	\$ 101,148,828	\$ 100,271,281	0.9%
	Total Revenue	8.9%	\$ 786,631	\$ 790,462	-0.5%	0.4%	\$ 3,580,250	\$ 3,568,288	0.3%
Central Main	Net Taxable Sales	2.3%	\$ 5,006,460	\$ 4,945,719	1.2%	2.3%	\$ 22,985,927	\$ 22,467,276	2.3%
	Total Revenue	2.0%	\$ 177,791	\$ 174,279	2.0%	0.1%	\$ 812,353	\$ 802,735	1.2%
Downtown	Net Taxable Sales	4.9%	\$ 10,598,638	\$ 8,193,737	29.4%	4.0%	\$ 40,052,822	\$ 36,563,639	9.5%
	Total Revenue	4.2%	\$ 373,453	\$ 290,759	28.4%	0.1%	\$ 1,419,423	\$ 1,293,088	9.8%
South Main	Net Taxable Sales	2.5%	\$ 5,306,620	\$ 5,212,458	1.8%	2.3%	\$ 23,316,346	\$ 22,102,023	5.5%
	Total Revenue	2.1%	\$ 188,215	\$ 185,142	1.7%	0.1%	\$ 830,381	\$ 786,101	5.6%
Ken Pratt Boulevard	Net Taxable Sales	6.2%	\$ 13,213,831	\$ 12,337,475	7.1%	5.9%	\$ 58,968,016	\$ 56,103,408	5.1%
	Total Revenue	5.3%	\$ 467,166	\$ 436,567	7.0%	0.2%	\$ 2,088,853	\$ 1,980,310	5.5%
Village At The Peaks	Net Taxable Sales	7.3%	\$ 15,681,794	\$ 14,360,257	9.2%	7.0%	\$ 70,341,113	\$ 70,136,991	0.3%
	Total Revenue	6.4%	\$ 562,202	\$ 515,743	9.0%	0.3%	\$ 2,666,725	\$ 2,519,592	5.8%
Twin Peaks Square Ext.	Net Taxable Sales	14.2%	\$ 30,512,077	\$ 30,407,113	0.3%	13.3%	\$ 133,504,292	\$ 127,329,136	4.8%
	Total Revenue	12.2%	\$ 1,076,983	\$ 1,074,745	0.2%	0.5%	\$ 4,756,421	\$ 4,522,522	5.2%
Lashley	Net Taxable Sales	1.6%	\$ 3,525,357	\$ 4,222,520	-16.5%	1.6%	\$ 16,165,233	\$ 18,382,337	-12.1%
	Total Revenue	1.4%	\$ 127,525	\$ 149,547	-14.7%	0.1%	\$ 576,971	\$ 652,908	-11.6%
North Hover	Net Taxable Sales	2.2%	\$ 4,727,721	\$ 4,671,173	1.2%	2.0%	\$ 20,341,718	\$ 20,739,813	-1.9%
	Total Revenue	1.9%	\$ 167,484	\$ 165,260	1.3%	0.1%	\$ 725,948	\$ 734,067	-1.1%
Francis	Net Taxable Sales	0.5%	\$ 988,990	\$ 895,596	10.4%	0.4%	\$ 4,053,452	\$ 3,863,807	4.9%
	Total Revenue	0.4%	\$ 35,118	\$ 31,558	11.3%	0.0%	\$ 208,304	\$ 146,651	42.0%
All Others	Net Taxable Sales	4.0%	\$ 8,535,667	\$ 8,313,496	2.7%	4.0%	\$ 40,250,300	\$ 37,156,405	8.3%
	Total Revenue	4.3%	\$ 374,823	\$ 356,941	5.0%	0.2%	\$ 1,725,562	\$ 1,605,254	7.5%
Out of Town	Net Taxable Sales	22.0%	\$ 47,270,831	\$ 42,875,048	10.3%	25.9%	\$ 260,695,078	\$ 252,958,819	3.1%
	Total Revenue	19.3%	\$ 1,703,299	\$ 1,521,310	12.0%	0.9%	\$ 9,327,345	\$ 8,984,240	3.8%
Miscellaneous	Net Taxable Sales	0.2%	\$ 336,612	\$ 310,722	8.3%	0.2%	\$ 2,080,778	\$ 731,997	184.3%
	Total Revenue	0.1%	\$ 11,781	\$ 10,917	7.9%	0.0%	\$ 78,164	\$ 25,677	204.4%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.5%	\$ 5,406,592	\$ 5,678,494	-4.8%	2.9%	\$ 29,220,250	\$ 29,733,432	-1.7%
	Total Revenue	13.7%	\$ 1,207,185	\$ 1,325,761	-8.9%	0.6%	\$ 6,188,184	\$ 5,186,133	19.3%
SW Business	Net Taxable Sales	1.4%	\$ 2,980,529	\$ 3,728,380	-20.1%	1.0%	\$ 10,089,164	\$ 12,631,455	-20.1%
	Total Revenue	1.8%	\$ 162,601	\$ 251,072	-35.2%	0.1%	\$ 617,850	\$ 837,886	-26.3%
Airport Road	Net Taxable Sales	0.2%	\$ 400,470	\$ 575,920	-30.5%	0.2%	\$ 1,860,234	\$ 2,976,716	-37.5%
	Total Revenue	0.2%	\$ 15,891	\$ 59,407	-73.3%	0.0%	\$ (125,028)	\$ 218,442	-157.2%
Pace	Net Taxable Sales	5.7%	\$ 12,142,992	\$ 12,145,529	0.0%	5.8%	\$ 57,946,328	\$ 56,031,306	3.4%
	Total Revenue	5.0%	\$ 439,731	\$ 450,173	-2.3%	0.2%	\$ 2,020,114	\$ 2,136,442	-5.4%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	12.0%	\$ 25,845,248	\$ 24,455,090	5.7%	11.3%	\$ 113,812,423	\$ 70,604,167	61.2%
	Total Revenue	10.6%	\$ 930,012	\$ 868,031	7.1%	0.4%	\$ 4,072,708	\$ 2,535,218	60.6%
Airport	Net Taxable Sales	0.0%	\$ 30,392	\$ 33,114	-8.2%	0.0%	\$ 120,603	\$ 186,886	-35.5%
	Total Revenue	0.0%	\$ 1,681	\$ 1,851	-9.2%	0.0%	\$ 6,804	\$ 10,765	-36.8%
Grand Total	Net Taxable Sales	100%	\$ 214,667,921	\$ 205,515,225	4.5%		\$ 1,006,952,905	\$ 940,970,894	7.0%
Grand Total	Total Revenue	100%	\$ 8,809,572	\$ 8,659,525	1.7%		\$ 41,577,332	\$ 38,546,319	7.9%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

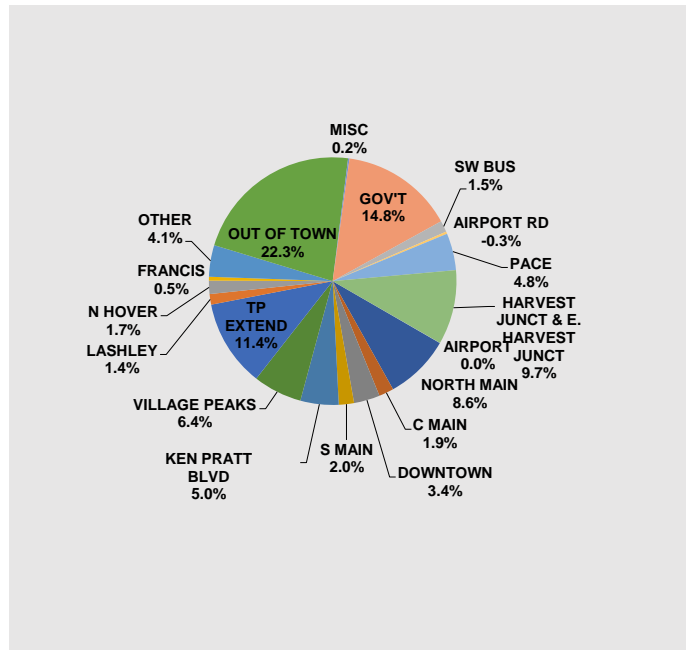
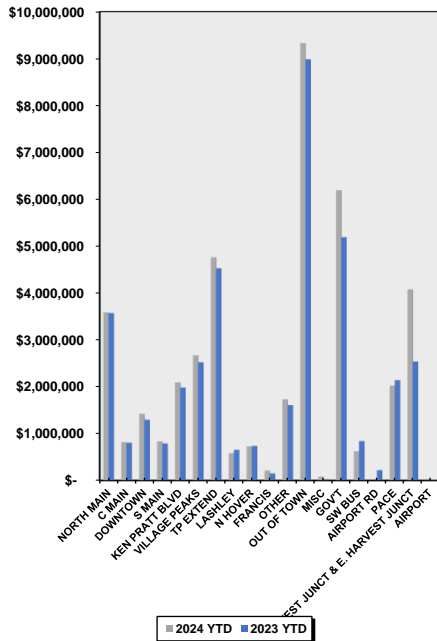
For The Month of

May 2024



SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

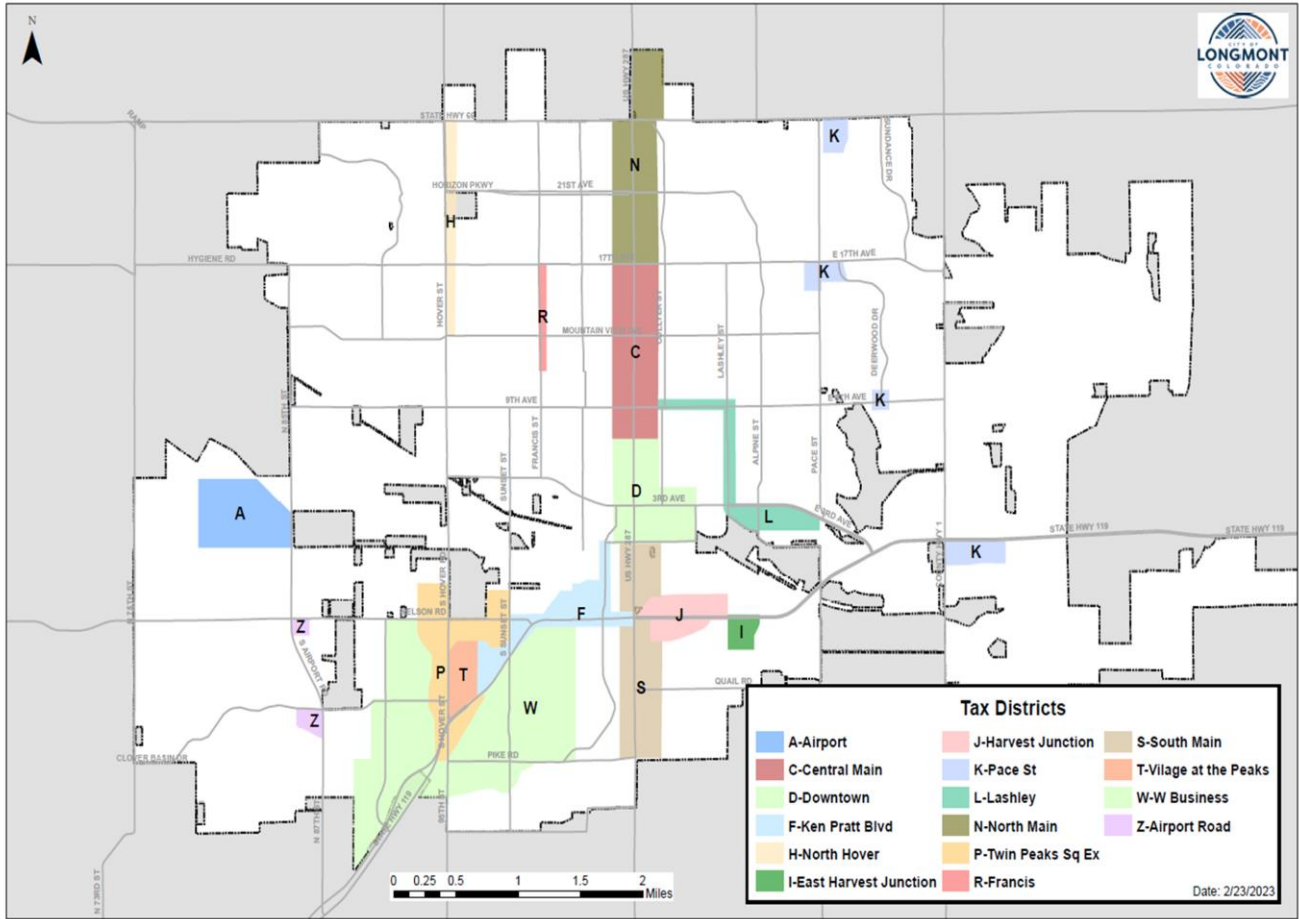
YEAR TO DATE (YTD)



## Approximate Geographical Area of Designation

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





**LODGER TAX**

**May**

**2024**

<b>Month</b>	<b>2024 Monthly</b>	<b>% Change</b>	<b>2023 Monthly</b>	<b>2024 YTD</b>	<b>% Change</b>	<b>2023 YTD</b>
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	\$ -	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%	
<b>Total</b>	<b>\$ 177,577</b>		<b>\$ 197,241</b>			

## SPECIAL MARIJUANA TAX

May

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		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%	
<b>Total</b>	<b>\$ 232,028</b>		<b>\$ 233,013</b>			