

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

November 2024

SUMMARY

Title		Data
Total Taxes This Month	\$	8,560,139
Compared to Last Year	\$	9,259,684
Percentage Change:		-7.6%

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SALES AND USE TAX SUMMARY

CITY OF LONGMONT

November 2024

Overview

Month of November: Total Sales and Use Tax for the month of November decreased overall by 7.6% compared to last year. Current Sales Tax collection increased by 0.2% and current Use Tax collection decreased 11.9%.

Year to Date: Total Sales and Use Tax through November increased by 2.9% for 2024. The sales Tax component increased by 2.8% and the Use Tax component increased by 3.7%.

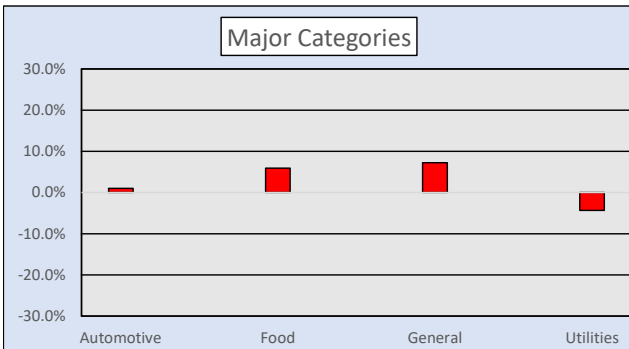
Important note in understanding year-to-year comparative basis within this report:

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.

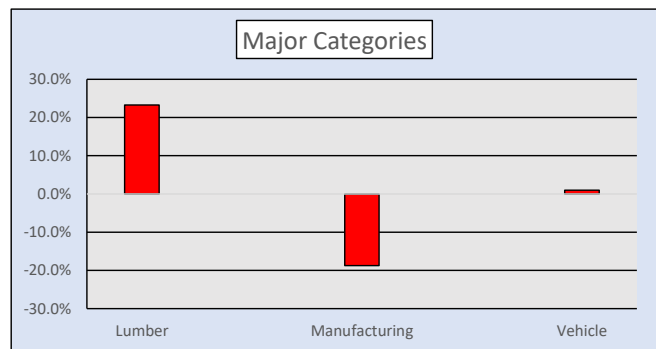
Sales Tax Activity

The Automotive, Food, and General categories showed increases of 1.0%, 5.9%, and 7.2%, respectively. However, the Utilities category showed a decrease of 4.3% when compared to 2023 year to date.



Use Tax Activity

The Lumber and Vehicles categories showed increases of 23.3% and 1.0%, respectively. However, the Manufacturing category showed a decrease of 18.7% when compared to 2023 year to date.

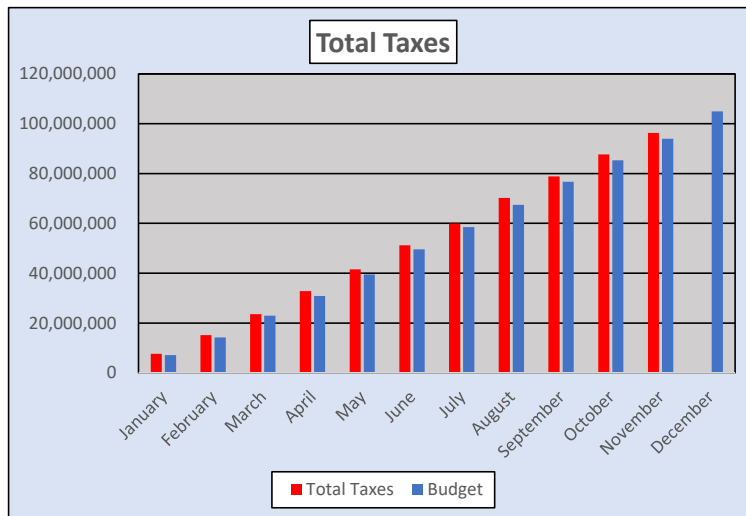


Sales & Use Tax - Budget To Actual

November

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%			\$ -
Total	\$ 104,908,183			\$ 81,760,411	\$ 14,512,487	\$ 96,272,898



Revenue Growth Per Fund / Current Year to Previous Year

November 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	\$ 38,080,996	\$ 6,739,183	\$ 44,820,179	\$ 39,251,532	\$ 6,989,014	\$ 46,240,546	3.1%	3.7%	3.17%	1.81%
PIF Fund	\$ 6,720,184	\$ 1,189,264	\$ 7,909,448	\$ 6,926,741	\$ 1,233,357	\$ 8,160,098	3.1%	3.7%	3.17%	1.81%
Streets Fund	\$ 16,906,111	\$ 2,973,171	\$ 19,879,282	\$ 17,371,223	\$ 3,083,392	\$ 20,454,615	2.8%	3.7%	2.89%	1.53%
Open Space	\$ 4,508,271	\$ 792,845	\$ 5,301,116	\$ 4,632,303	\$ 822,236	\$ 5,454,539	2.8%	3.7%	2.89%	1.53%
Public Safety	\$ 13,074,050	\$ 2,299,257	\$ 15,373,308	\$ 13,433,748	\$ 2,384,488	\$ 15,818,236	2.8%	3.7%	2.89%	1.53%
LURA	\$ 281,665	\$ -	\$ 281,665	\$ 144,864	\$ -	\$ 144,864	-48.6%	N/A	-48.6%	-49.11%
All Funds Total	\$ 79,571,276	\$ 13,993,721	\$ 93,564,997	\$ 81,760,411	\$ 14,512,487	\$ 96,272,898	2.8%	3.7%	2.9%	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 eleven months is that the General Fund sales and use tax is up by 3.17%. 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 eleven months, The PIF sales and use tax revenue increased by 3.17%. 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 eleven months, the Street Fund sales and use tax revenue increased by 2.89%. 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 eleven months, the Open Space Fund sales and use tax revenue increased by 2.89%. 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 eleven months, Public Safety sales and use tax revenue increased by 2.89%. The 2024 budget only relies on a 1.53% increase in sales and use tax revenue.

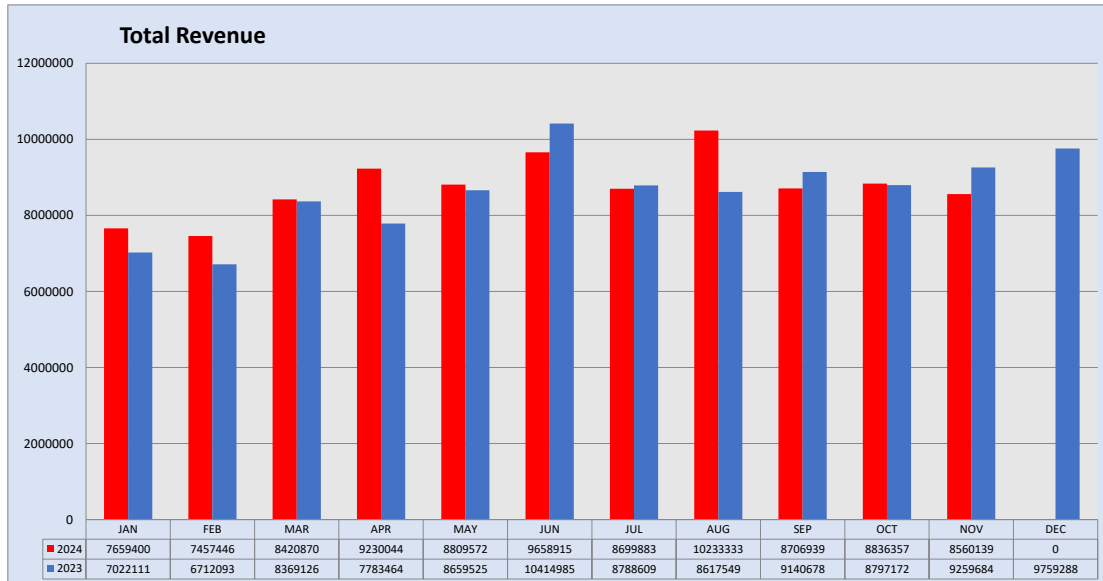
LURA For 2024, an amount of \$160,437 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

November 2024

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	10804	9846	958	10804	9846	958
Net Taxable Sales	\$208,805,723	\$217,793,560	-4.1%	\$2,316,959,609	\$2,248,342,512	3.1%
Net Sales Tax	\$7,190,827	\$7,179,831	0.2%	\$79,633,859	\$77,638,466	2.6%
Delinquent Sales Tax	\$157,995	\$495,142		\$1,587,029	\$1,345,358	
Use Tax	\$1,175,782	\$1,334,194	-11.9%	\$14,313,198	\$13,684,265	4.6%
Delinquent Use Tax	\$1,216	\$46,406		\$199,290	\$309,457	
Other Revenue*	\$34,319	\$204,111		\$539,522	\$587,450	
Total Revenue	\$8,560,139	\$9,259,684	-7.6%	\$96,272,898	\$93,564,996	2.9%



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

1000 Apparel

	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	86	89	(3)	86	89	(3)
Net Taxable Sales	\$4,957,917	\$3,801,911	30.4%	\$39,337,696	\$38,275,806	2.8%
Net Sales Tax	\$138,293	\$133,536	3.6%	\$1,341,076	\$1,296,590	3.4%
Delinquent Sales Tax	\$36,185	\$110		\$42,338	\$48,519	
Use Tax	\$448	\$135	231.9%	\$1,668	\$4,193	-60.2%
Delinquent Use Tax	\$2	\$0		\$2	\$6,538	
Other Revenue*	\$0	\$12		\$1,711	\$8,151	
Total Revenue	\$174,928	\$133,793	30.7%	\$1,386,795	\$1,363,991	1.7%
% of Total Revenue	2.0%	1.4%	0.6%	1.4%	1.5%	0.0%

2000 Automotive

	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	383	382	1	383	382	1
Net Taxable Sales	\$14,388,718	\$14,067,356	2.3%	\$163,550,308	\$162,466,738	0.7%
Net Sales Tax	\$501,952	\$484,590	3.6%	\$5,685,132	\$5,628,304	1.0%
Delinquent Sales Tax	\$3,405	\$9,310		\$55,103	\$72,756	
Use Tax	\$2,415	\$1,232	96.0%	\$29,403	\$51,182	-42.6%
Delinquent Use Tax	\$0	\$0		\$0	\$6,222	
Other Revenue	\$2,105	\$2,659		\$17,175	\$23,188	
Total Revenue	\$509,877	\$497,791	2.4%	\$5,786,813	\$5,781,652	0.1%
% of Total Revenue	6.0%	5.4%	0.6%	6.0%	6.2%	-0.2%

3000 Food

	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	718	668	50	718	668	50
Net Taxable Sales	\$70,969,092	\$70,186,215	1.1%	\$792,492,974	\$745,488,030	6.3%
Net Sales Tax	\$2,496,400	\$2,384,777	4.7%	\$27,519,889	\$25,976,265	5.9%
Delinquent Sales Tax	\$22,202	\$14,500		\$370,841	\$172,613	
Use Tax	\$16,645	\$21,768	-23.5%	\$181,488	\$200,333	-9.4%
Delinquent Use Tax	\$57	\$0		\$410	\$13,287	
Other Revenue	\$15,393	\$0		\$132,810	\$108,924	
Total Revenue	\$2,550,697	\$2,421,045	5.4%	\$28,205,438	\$26,471,421	6.6%
% of Total Revenue	29.8%	26.1%	3.7%	29.3%	28.3%	1.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	368	381	(13)	368	381	(13)
Net Taxable Sales	\$5,044,320	\$5,512,731	-8.5%	\$49,163,101	\$51,997,091	-5.5%
Net Sales Tax	\$161,452	\$273,885	-41.1%	\$1,666,407	\$1,865,666	-10.7%
Delinquent Sales Tax	\$82	\$3,093		\$30,592	\$36,778	
Use Tax	\$390	\$639	-39.0%	\$8,723	\$11,949	-27.0%
Delinquent Use Tax	\$0	\$3,074		\$24	\$3,074	
Other Revenue	\$28	\$0		\$12,551	\$17,494	
Total Revenue	\$161,952	\$280,691	-42.3%	\$1,718,297	\$1,934,961	-11.2%
% of Total Revenue	1.9%	3.0%	-1.1%	1.8%	2.1%	-0.3%
<u>5000 General</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2079	1629	450	2079	1629	450
Net Taxable Sales	\$61,003,085	\$62,577,364	-2.5%	\$610,638,459	\$564,167,801	8.2%
Net Sales Tax	\$2,093,804	\$2,192,256	-4.5%	\$21,088,373	\$19,669,043	7.2%
Delinquent Sales Tax	\$54,374	\$12,238		\$352,786	\$172,820	
Use Tax	\$5,687	\$7,410	-23.3%	\$106,337	\$84,889	25.3%
Delinquent Use Tax	\$16	\$0		\$594	\$23,291	
Other Revenue	\$5,214	\$35,182		\$221,541	\$166,437	
Total Revenue	\$2,159,095	\$2,247,086	-3.9%	\$21,769,631	\$20,116,481	8.2%
% of Total Revenue	25.2%	24.3%	1.0%	22.6%	21.5%	1.1%
<u>6000 Lodging</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	208	204	4	208	204	4
Net Taxable Sales	\$1,546,444	\$1,461,913	5.8%	\$26,946,784	\$28,225,873	-4.5%
Net Sales Tax	\$54,235	\$51,296	5.7%	\$927,319	\$980,273	-5.4%
Delinquent Sales Tax	\$0	\$0		\$18,030	\$7,671	
Use Tax	\$0	\$79	-100.0%	\$271	\$1,103	-75.4%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$280	\$0		\$2,437	\$1,214	
Total Revenue	\$54,515	\$51,375	6.1%	\$948,057	\$990,261	-4.3%
% of Total Revenue	0.6%	0.6%	0.1%	1.0%	1.1%	-0.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	1066	1047	19	1066	1047	19
Net Taxable Sales	\$11,893,398	\$14,695,113	-19.1%	\$175,010,538	\$179,095,264	-2.3%
Net Sales Tax	\$417,618	\$517,049	-19.2%	\$5,859,517	\$6,201,911	-5.5%
Delinquent Sales Tax	\$765	\$355		\$283,281	\$71,493	
Use Tax	\$577,233	\$574,752	0.4%	\$6,659,036	\$5,401,480	23.3%
Delinquent Use Tax	\$41	\$0		\$7,847	\$7,208	
Other Revenue	\$131	\$249		\$44,029	\$12,985	
Total Revenue	\$995,788	\$1,092,405	-8.8%	\$12,853,710	\$11,695,077	9.9%
% of Total Revenue	11.6%	11.8%	-0.2%	13.4%	12.5%	0.9%
<u>8000 Professional</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	2143	2045	98	2143	2045	98
Net Taxable Sales	\$4,175,301	\$3,156,597	32.3%	\$48,205,608	\$40,952,820	17.7%
Net Sales Tax	\$136,809	\$107,427	27.4%	\$1,594,983	\$1,398,821	14.0%
Delinquent Sales Tax	\$8,902	\$2,616		\$80,507	\$30,522	
Use Tax	\$6,480	\$5,514	17.5%	\$181,948	\$200,705	-9.3%
Delinquent Use Tax	\$542	\$498		\$2,260	\$3,593	
Other Revenue	\$259	\$11,877		\$13,743	\$20,763	
Total Revenue	\$152,992	\$127,932	19.6%	\$1,873,441	\$1,654,404	13.2%
% of Total Revenue	1.8%	1.4%	0.4%	1.9%	1.8%	0.2%
<u>9000 Public Utility</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	399	387	12	399	387	12
Net Taxable Sales	\$12,833,873	\$24,605,645	-47.8%	\$147,609,215	\$170,001,858	-13.2%
Net Sales Tax	\$451,927	\$437,796	3.2%	\$5,303,956	\$5,543,825	-4.3%
Delinquent Sales Tax	\$21	\$429,679		\$32,373	\$443,112	
Use Tax	\$3,162	\$10,372	-69.5%	\$74,113	\$58,264	27.2%
Delinquent Use Tax	\$0	\$42,356		\$38,637	\$42,356	
Other Revenue	\$1	\$150,824		\$31,503	\$152,269	
Total Revenue	\$455,111	\$1,071,027	-57.5%	\$5,480,582	\$6,239,826	-12.2%
% of Total Revenue	5.3%	11.6%	-6.2%	5.7%	6.7%	-1.0%

SALES AND USE TAX

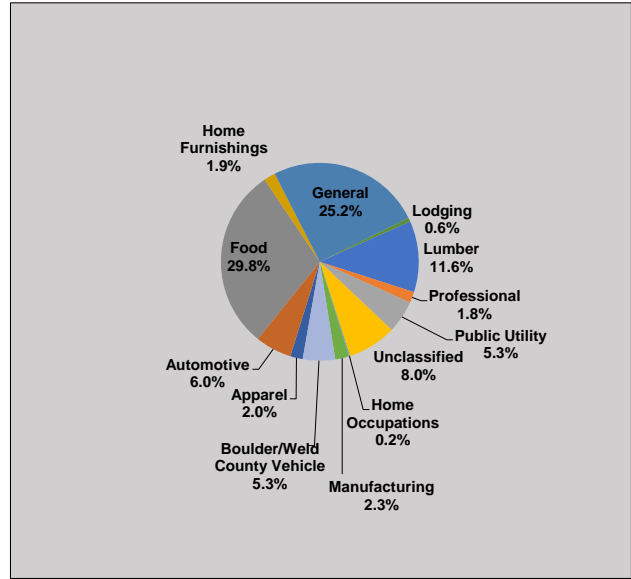
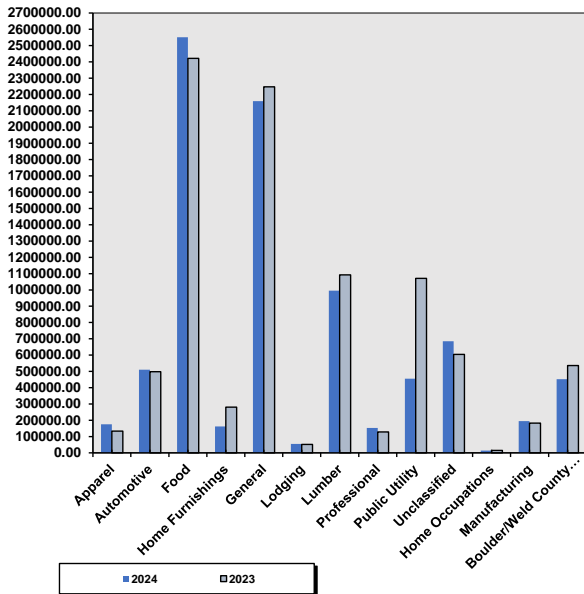
ACCOUNT GROUPS

<u>10000 Unclassified</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	3016	2684	332	3016	2684	332
Net Taxable Sales	\$18,832,121	\$15,832,587	18.9%	\$232,240,443	\$239,082,500	-2.9%
Net Sales Tax	\$637,243	\$531,882	19.8%	\$7,831,214	\$8,096,399	-3.3%
Delinquent Sales Tax	\$22,644	\$22,511		\$255,198	\$273,861	
Use Tax	\$13,955	\$46,370	-69.9%	\$184,181	\$548,848	-66.4%
Delinquent Use Tax	\$558	\$353		\$128,704	\$176,598	
Other Revenue	\$10,887	\$2,725		\$52,325	\$70,643	
Total Revenue	\$685,287	\$603,841	13.5%	\$8,451,622	\$9,166,349	-7.8%
% of Total Revenue	8.0%	6.5%	1.5%	8.8%	9.8%	-1.0%
<u>11000 Home Occupations</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	143	153	(10)	143	153	(10)
Net Taxable Sales	\$394,466	\$438,631	-10.1%	\$5,575,716	\$6,549,859	-14.9%
Net Sales Tax	\$13,352	\$15,088	-11.5%	\$185,221	\$226,072	-18.1%
Delinquent Sales Tax	\$231	\$0		\$2,368	\$514	
Use Tax	\$0	\$1	-100.0%	\$29	\$18	61.1%
Delinquent Use Tax	\$0	\$0		\$0	\$3	
Other Revenue	\$4	\$0		\$381	\$203	
Total Revenue	\$13,587	\$15,089	-10.0%	\$187,999	\$226,810	-17.1%
% of Total Revenue	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%
<u>12000 Manufacturing</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Active Accounts	193	177	16	193	177	16
Net Taxable Sales	\$2,766,988	\$1,457,497	89.8%	\$26,188,767	\$22,038,872	18.8%
Net Sales Tax	\$87,742	\$50,249	74.6%	\$630,772	\$755,297	-16.5%
Delinquent Sales Tax	\$9,184	\$730		\$63,612	\$14,699	
Use Tax	\$97,526	\$130,391	-25.2%	\$1,261,933	\$1,552,619	-18.7%
Delinquent Use Tax	\$0	\$125		\$20,812	\$27,287	
Other Revenue	\$17	\$583		\$9,316	\$5,179	
Total Revenue	\$194,469	\$182,078	6.8%	\$1,986,445	\$2,355,081	-15.7%
% of Total Revenue	2.3%	2.0%	0.3%	2.1%	2.5%	-0.5%
<u>00000 Boulder/Weld County Vehicle</u>	November-24	November-23	INCR/(DECR)	YTD 2024	YTD 2023	INCR/_(DECR)
Use Tax	\$451,841	\$535,531	-15.6%	\$5,624,068	\$5,568,682	1.0%
% of Total Revenue	5.3%	5.8%	-0.5%	5.8%	6.0%	-0.1%

Net Sales & Use Tax by Industry Type

For The Month of

November 2024



Summary Of Sales & Use Tax Activity By Industry

November

2024

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	November 2024	November 2023	INCR/(DECR)	YTD 2024	YTD 2023	INCR/ (DECR)
Apparel			Net Taxable Sales	\$4,957,917	\$3,801,911	30.4%	\$39,337,696	\$38,275,806	2.8%
1000	86		Total Revenue	\$174,928	\$133,793	30.7%	\$1,386,795	\$1,363,991	1.7%
Automotive			Net Taxable Sales	\$14,388,718	\$14,067,356	2.3%	\$163,550,308	\$162,466,738	0.7%
2000	383		Total Revenue	\$509,877	\$497,791	2.4%	\$5,786,813	\$5,781,652	0.1%
Food			Net Taxable Sales	\$70,969,092	\$70,186,215	1.1%	\$792,492,974	\$745,488,030	6.3%
3000	718		Total Revenue	\$2,550,697	\$2,421,045	5.4%	\$28,205,438	\$26,471,421	6.6%
Home Furnishings			Net Taxable Sales	\$5,044,320	\$5,512,731	-8.5%	\$49,163,101	\$51,997,091	-5.5%
4000	368		Total Revenue	\$161,952	\$280,691	-42.3%	\$1,718,297	\$1,934,961	-11.2%
General			Net Taxable Sales	\$61,003,085	\$62,577,364	-2.5%	\$610,638,459	\$564,167,801	8.2%
5000	2079		Total Revenue	\$2,159,095	\$2,247,086	-3.9%	\$21,769,631	\$20,116,481	8.2%
Lodging			Net Taxable Sales	\$1,546,444	\$1,461,913	5.8%	\$26,946,784	\$28,225,873	-4.5%
6000	208		Total Revenue	\$54,515	\$51,375	6.1%	\$948,057	\$990,261	-4.3%
Lumber			Net Taxable Sales	\$11,893,398	\$14,695,113	-19.1%	\$175,010,538	\$179,095,264	-2.3%
7000	1066		Total Revenue	\$995,788	\$1,092,405	-8.8%	\$12,853,710	\$11,695,077	9.9%
Professional			Net Taxable Sales	\$4,175,301	\$3,156,597	32.3%	\$48,205,608	\$40,952,820	17.7%
8000	2143		Total Revenue	\$152,992	\$127,932	19.6%	\$1,873,441	\$1,654,404	13.2%
Public Utility			Net Taxable Sales	\$12,833,873	\$24,605,645	-47.8%	\$147,609,215	\$170,001,858	-13.2%
9000	399		Total Revenue	\$455,111	\$1,071,027	-57.5%	\$5,480,582	\$6,239,826	-12.2%
Unclassified			Net Taxable Sales	\$18,832,121	\$15,832,587	18.9%	\$232,240,443	\$239,082,500	-2.9%
10000	3016		Total Revenue	\$685,287	\$603,841	13.5%	\$8,451,622	\$9,166,349	-7.8%
Home Occupations			Net Taxable Sales	\$394,466	\$438,631	-10.1%	\$5,575,716	\$6,549,859	-14.9%
11000	143		Total Revenue	\$13,587	\$15,089	-10.0%	\$187,999	\$226,810	-17.1%
Manufacturing			Net Taxable Sales	\$2,766,988	\$1,457,497	89.8%	\$26,188,767	\$22,038,872	18.8%
12000	193		Total Revenue	\$194,469	\$182,078	6.8%	\$1,986,445	\$2,355,081	-15.7%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$451,841	\$535,531	-15.6%	\$5,624,068	\$5,568,682	1.0%
			Net Taxable Sales	\$208,805,723	\$217,793,560	-4.1%	\$2,316,959,609	\$2,248,342,512	3.1%
GRAND TOTALS	10804		Total Revenue	\$8,560,139	\$9,259,684	-7.6%	\$96,272,898	\$93,564,996	2.9%

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

November

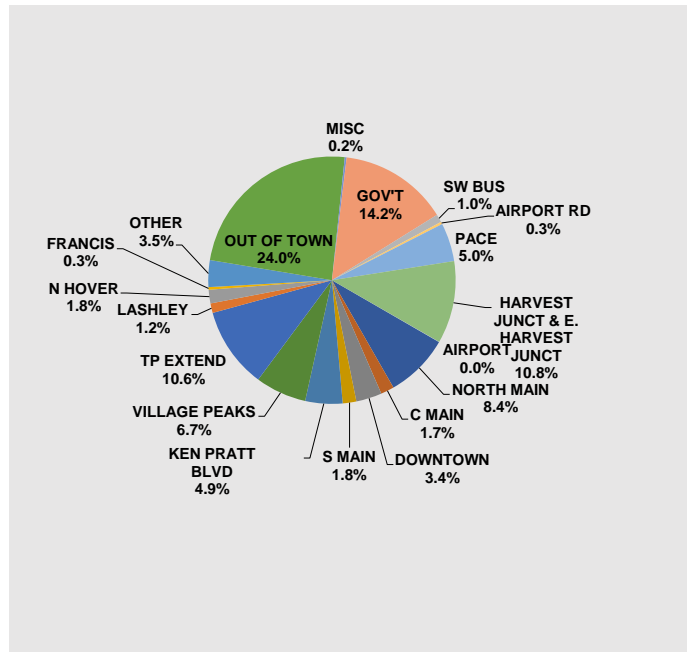
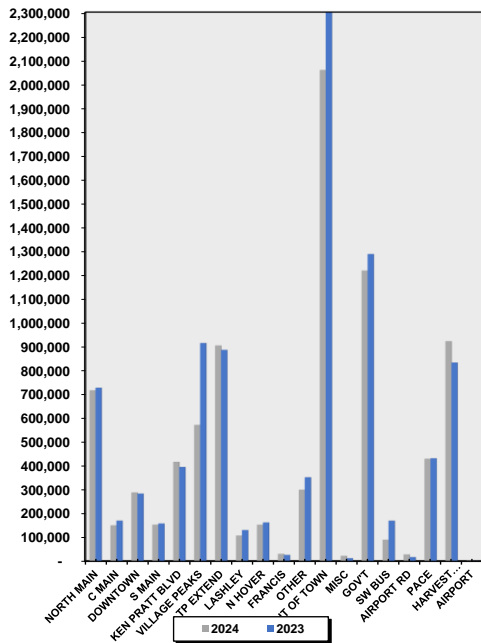
2024

LOCATION	NTS / Total Rev.	% Of Total	November-24	November-23	INCR/ (DECR)	% Of Total YTD	YTD 2024	YTD 2023	INCR/ (DECR)
North Main	Net Taxable Sales	9.7%	\$20,199,766	\$20,551,645	-1.7%	9.8%	\$227,288,761	\$230,510,077	-1.4%
	Total Revenue	8.4%	\$717,755	\$728,828	-1.5%	0.3%	\$8,092,231	\$8,202,538	-1.3%
Central Main	Net Taxable Sales	2.1%	\$4,386,294	\$4,365,506	0.5%	2.3%	\$52,787,912	\$51,827,979	1.9%
	Total Revenue	1.7%	\$149,579	\$169,818	-11.9%	0.1%	\$1,860,561	\$1,860,066	0.0%
Downtown	Net Taxable Sales	3.9%	\$8,085,395	\$8,138,930	-0.7%	4.0%	\$93,457,170	\$98,237,458	-4.9%
	Total Revenue	3.4%	\$288,028	\$283,343	1.7%	0.1%	\$3,302,410	\$3,488,556	-5.3%
South Main	Net Taxable Sales	2.1%	\$4,323,766	\$4,410,431	-2.0%	2.3%	\$52,607,626	\$53,375,421	-1.4%
	Total Revenue	1.8%	\$152,567	\$157,626	-3.2%	0.1%	\$1,868,187	\$1,896,545	-1.5%
Ken Pratt Boulevard	Net Taxable Sales	5.6%	\$11,673,477	\$11,258,903	3.7%	5.8%	\$134,263,500	\$126,026,318	6.5%
	Total Revenue	4.9%	\$416,566	\$395,575	5.3%	0.2%	\$4,723,745	\$4,457,273	6.0%
Village At The Peaks	Net Taxable Sales	7.5%	\$15,742,980	\$21,905,644	-28.1%	6.9%	\$160,587,324	\$162,932,667	-1.4%
	Total Revenue	6.7%	\$572,113	\$916,030	-37.5%	0.3%	\$5,914,603	\$5,997,482	-1.4%
Twin Peaks Square Ext.	Net Taxable Sales	12.3%	\$25,581,150	\$25,098,127	1.9%	12.6%	\$291,529,149	\$288,000,384	1.2%
	Total Revenue	10.6%	\$905,533	\$887,345	2.0%	0.4%	\$10,347,548	\$10,226,742	1.2%
Lashley	Net Taxable Sales	1.4%	\$3,016,752	\$3,648,853	-17.3%	1.6%	\$37,586,751	\$40,436,556	-7.0%
	Total Revenue	1.2%	\$106,823	\$130,059	-17.9%	0.1%	\$1,339,010	\$1,446,967	-7.5%
North Hover	Net Taxable Sales	1.8%	\$3,733,225	\$4,464,546	-16.4%	2.0%	\$45,559,263	\$46,482,563	-2.0%
	Total Revenue	1.8%	\$152,242	\$161,895	-6.0%	0.1%	\$1,645,200	\$1,654,275	-0.5%
Francis	Net Taxable Sales	0.4%	\$841,941	\$1,632,294	-48.4%	0.4%	\$9,863,578	\$9,570,038	3.1%
	Total Revenue	0.3%	\$29,406	\$25,427	15.6%	0.0%	\$414,623	\$349,230	18.7%
All Others	Net Taxable Sales	3.5%	\$7,267,845	\$6,439,249	12.9%	4.1%	\$93,974,177	\$85,634,829	9.7%
	Total Revenue	3.5%	\$299,650	\$352,156	-14.9%	0.2%	\$4,044,541	\$3,750,192	7.8%
Out of Town	Net Taxable Sales	27.6%	\$57,576,054	\$62,066,587	-7.2%	26.8%	\$621,525,303	\$600,894,411	3.4%
	Total Revenue	24.0%	\$2,058,385	\$2,298,225	-10.4%	1.0%	\$22,341,043	\$21,611,949	3.4%
Miscellaneous	Net Taxable Sales	0.3%	\$526,537	\$308,014	70.9%	0.2%	\$3,763,084	\$6,083,233	-38.1%
	Total Revenue	0.2%	\$21,185	\$11,648	81.9%	0.0%	\$139,876	\$221,168	-36.8%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.7%	\$5,560,336	\$5,130,486	8.4%	3.1%	\$71,474,568	\$69,016,922	3.6%
	Total Revenue	14.2%	\$1,218,831	\$1,288,217	-5.4%	0.6%	\$14,777,156	\$13,278,980	11.3%
SW Business	Net Taxable Sales	0.9%	\$1,927,405	\$2,033,530	-5.2%	1.1%	\$25,616,697	\$30,559,032	-16.2%
	Total Revenue	1.0%	\$89,128	\$169,416	-47.4%	0.1%	\$1,455,433	\$2,282,350	-36.2%
Airport Road	Net Taxable Sales	0.2%	\$441,661	\$392,065	12.6%	0.2%	\$4,340,710	\$6,038,377	-28.1%
	Total Revenue	0.3%	\$27,242	\$16,206	68.1%	0.0%	\$33,191	\$400,005	-91.7%
Pace	Net Taxable Sales	5.6%	\$11,786,677	\$11,872,813	-0.7%	5.6%	\$128,708,072	\$127,622,398	0.9%
	Total Revenue	5.0%	\$429,720	\$431,879	-0.5%	0.2%	\$4,623,274	\$4,758,676	-2.8%
Harvest Junc & E. Harvest Junc	Net Taxable Sales	12.5%	\$26,095,954	\$24,048,655	8.5%	11.3%	\$261,722,685	\$214,652,353	21.9%
	Total Revenue	10.8%	\$923,349	\$834,532	10.6%	0.4%	\$9,329,802	\$7,657,513	21.8%
Airport	Net Taxable Sales	0.0%	\$38,508	\$27,282	41.1%	0.0%	\$303,280	\$441,496	-31.3%
	Total Revenue	0.0%	\$2,037	\$1,459	39.6%	0.0%	\$20,464	\$24,489	-16.4%
Grand Total	Net Taxable Sales	100%	\$208,805,723	\$217,793,560	-4.1%		\$2,316,959,610	\$2,248,342,512	3.1%
Grand Total	Total Revenue	100%	\$8,560,139	\$9,259,684	-7.6%		\$96,272,898	\$93,564,996	2.9%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

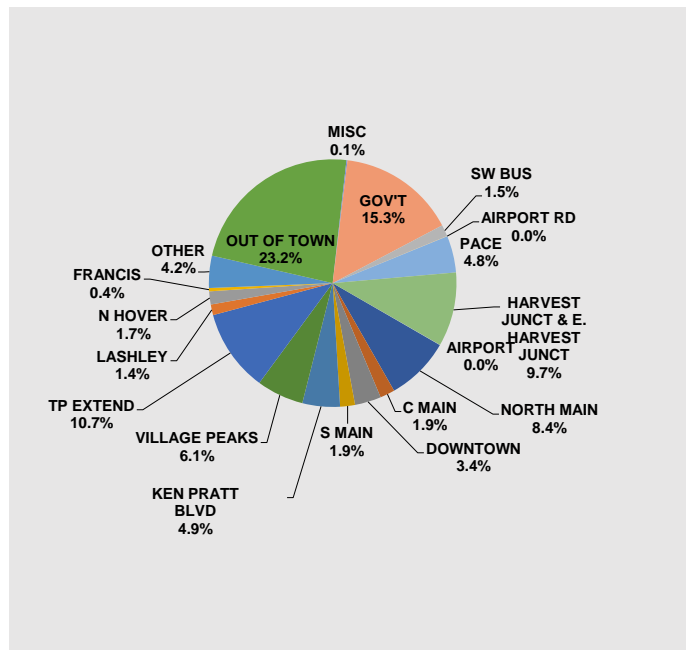
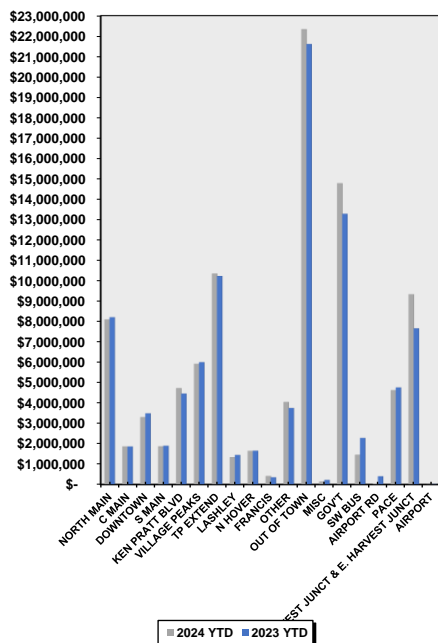
For The Month of

November 2024



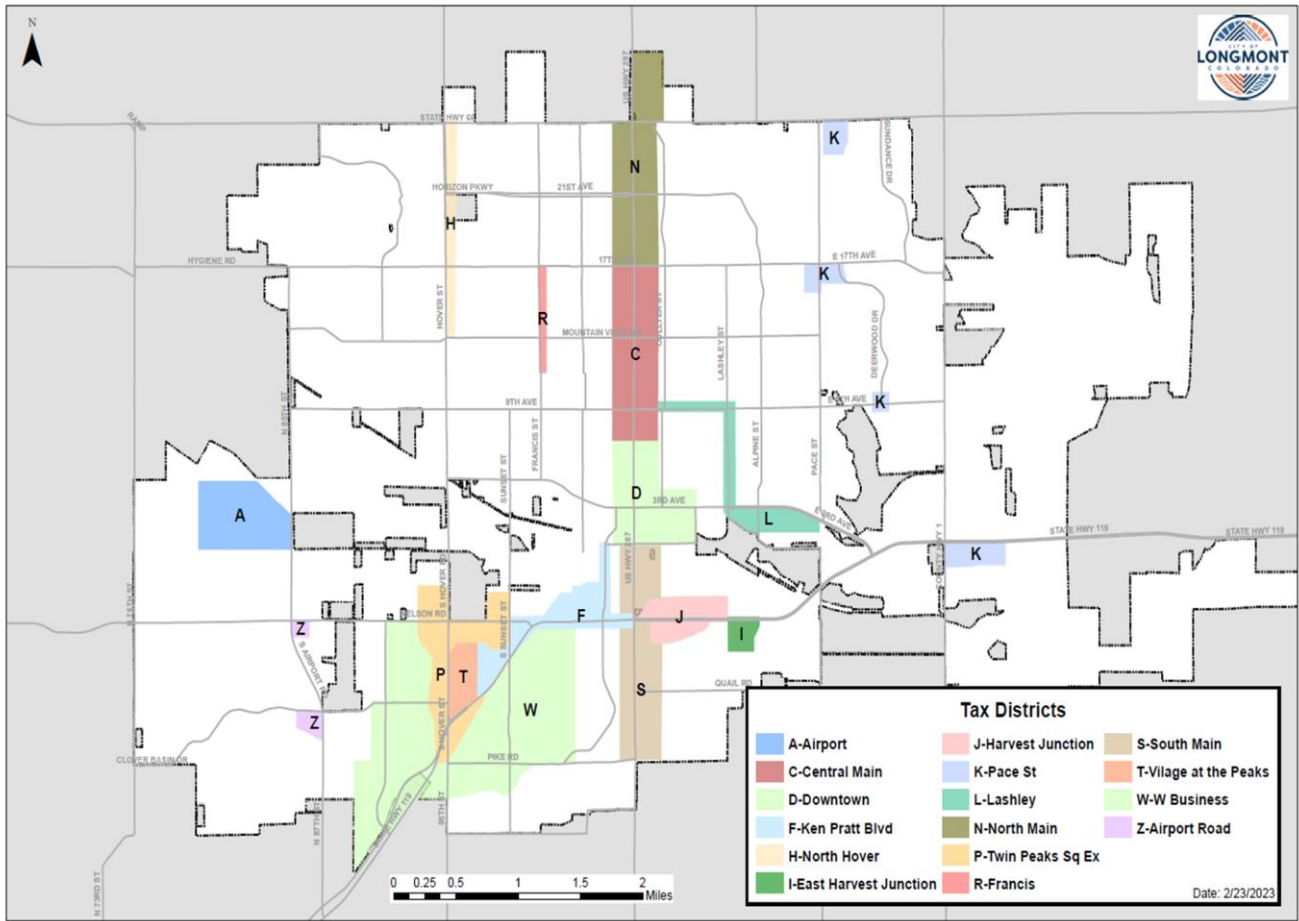
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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**November****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		0.0%			0.0%	
Total	<u>\$500,791</u>		<u>\$532,639</u>			

SPECIAL MARIJUANA TAX

November

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		0.0%			0.0%	
Total	\$453,949		\$502,308			