

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

September 2025

SUMMARY

Title		Data
Total Taxes This Month	\$	9,452,967
Compared to Last Year	\$	8,706,939
Percentage Change:		8.6%

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

SALES AND USE TAX SUMMARY

CITY OF LONGMONT

September 2025

Overview

Month of September: Total Sales and Use Tax for the month of September increased overall by 8.6% compared to last year. Current Sales Tax collection increased by 4.8% and current Use Tax collection increased 46.1%.

Year to Date: Total Sales and Use Tax through September decreased by 0.4% for 2025. The sales Tax component increased by 1.2% and the Use Tax component decreased by 4.1%.

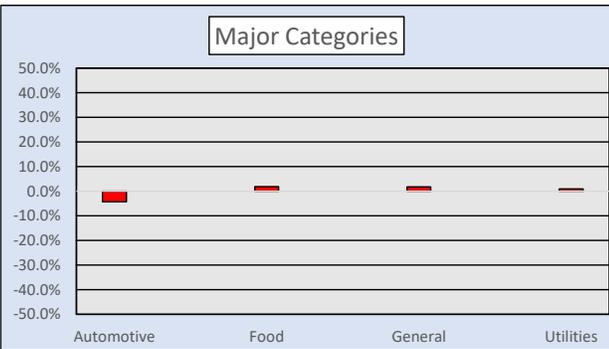
Important note in understanding year-to-year comparative basis within this report:

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 2024-2025 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 2024 to 2025 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.

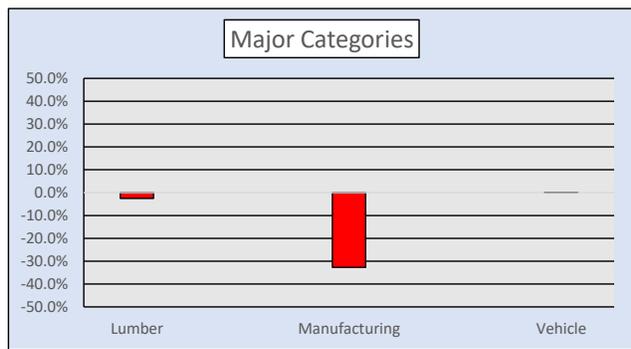
Sales Tax Activity

The Automotive Category decreased by 4.3% when compared to 2024 YTD. However, Food, General, and Utilities categories showed increases of 1.8%, 1.8%, and 1.0%, respectively, when compared to 2024 YTD.



Use Tax Activity

The Lumber and Manufacturing categories showed decreases of 2.5% and 32.7%, respectively when compared to 2024. The Vehicle category showed zero percentage change when compared to 2024.

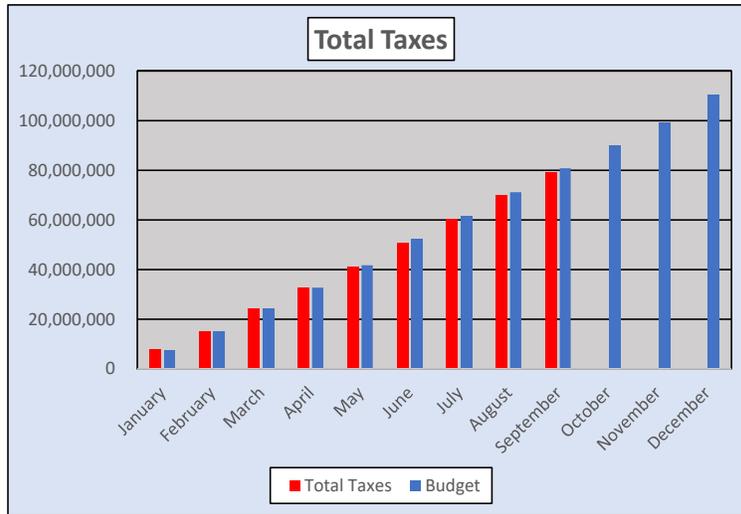


Sales & Use Tax - Budget To Actual

September

2025

Month	Sale & Use 2025 Budget	Cumulative Sales & Use 2025 Budget	Cumulative % of 2025 Budget	Sales Tax 2025 Actual	Use Tax 2025 Actual	Total 2025 Actual
January	\$ 7,577,773	\$ 7,577,773	6.9%	\$ 6,851,561	\$ 890,742	\$ 7,742,302
February	\$ 7,431,705	\$ 15,009,478	13.6%	\$ 6,487,755	\$ 828,625	\$ 7,316,380
March	\$ 9,139,663	\$ 24,149,141	21.9%	\$ 8,029,430	\$ 1,038,941	\$ 9,068,370
April	\$ 8,512,325	\$ 32,661,466	29.6%	\$ 7,361,916	\$ 1,018,083	\$ 8,379,999
May	\$ 9,061,247	\$ 41,722,713	37.9%	\$ 7,623,950	\$ 1,074,343	\$ 8,698,293
June	\$ 10,501,524	\$ 52,224,237	47.4%	\$ 8,337,276	\$ 980,852	\$ 9,318,128
July	\$ 9,229,655	\$ 61,453,893	55.8%	\$ 7,462,048	\$ 2,349,729	\$ 9,811,777
August	\$ 9,666,621	\$ 71,120,513	64.6%	\$ 7,693,473	\$ 1,712,902	\$ 9,406,375
September	\$ 9,639,018	\$ 80,759,531	73.3%	\$ 8,094,453	\$ 1,358,514	\$ 9,452,967
October	\$ 9,088,188	\$ 89,847,719	81.5%			\$ -
November	\$ 9,058,183	\$ 98,905,902	89.8%			\$ -
December	\$ 11,271,586	\$ 110,177,488	100%			\$ -
Total	\$ 110,177,488			\$ 67,941,860	\$ 11,252,730	\$ 79,194,591



Revenue Growth Per Fund / Current Year to Previous Year

September 2025

Fund	2024 YTD Sales Tax	2024 YTD Use Tax	2024 YTD Total	2025 YTD Sales Tax	2025 YTD Use Tax	2025 YTD Total	ST % ▲	UT % ▲	Total % ▲	% ▲ needed to reach Budget
General Fund	\$ 32,224,710	\$ 5,650,756	\$ 37,875,465	\$ 32,609,102	\$ 5,419,157	\$ 38,028,259	1.2%	-4.1%	0.40%	3.38%
PIF Fund	\$ 5,686,710	\$ 997,193	\$ 6,683,904	\$ 5,754,532	\$ 956,302	\$ 6,710,835	1.2%	-4.1%	0.40%	3.38%
Streets Fund	\$ 14,265,485	\$ 2,492,984	\$ 16,758,469	\$ 14,435,260	\$ 2,390,803	\$ 16,826,063	1.2%	-4.1%	0.40%	3.40%
Open Space	\$ 3,804,111	\$ 664,794	\$ 4,468,905	\$ 3,849,388	\$ 637,552	\$ 4,486,940	1.2%	-4.1%	0.40%	3.40%
Public Safety	\$ 11,031,982	\$ 1,927,906	\$ 12,959,888	\$ 11,163,292	\$ 1,848,916	\$ 13,012,208	1.2%	-4.1%	0.40%	3.40%
LURA	\$ 129,771	\$ -	\$ 129,771	\$ 130,286	\$ -	\$ 130,286	0.4%	N/A	0.4%	28.07%
All Funds Total	\$ 67,142,770	\$ 11,733,632	\$ 78,876,402	\$ 67,941,860	\$ 11,252,730	\$ 79,194,591	1.2%	-4.1%	0.4%	3.43%

Budget Increase	4.73%	-4.25%	3.43%
------------------------	-------	--------	-------

▲ = 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 nine months is that the General Fund sales and use tax is up by 0.4%. The 2025 budget only relies on a 3.38% 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 nine months, The PIF sales and use tax revenue increased by 0.4%. The 2025 budget only relies on a 3.38% 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 nine months, the Street Fund sales and use tax revenue increased by 0.4%. The 2025 budget only relies on a 3.40% 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 nine months, the Open Space Fund sales and use tax revenue increased by 0.4%. The 2025 budget only relies on a 3.40% increase in sales and use tax revenue.

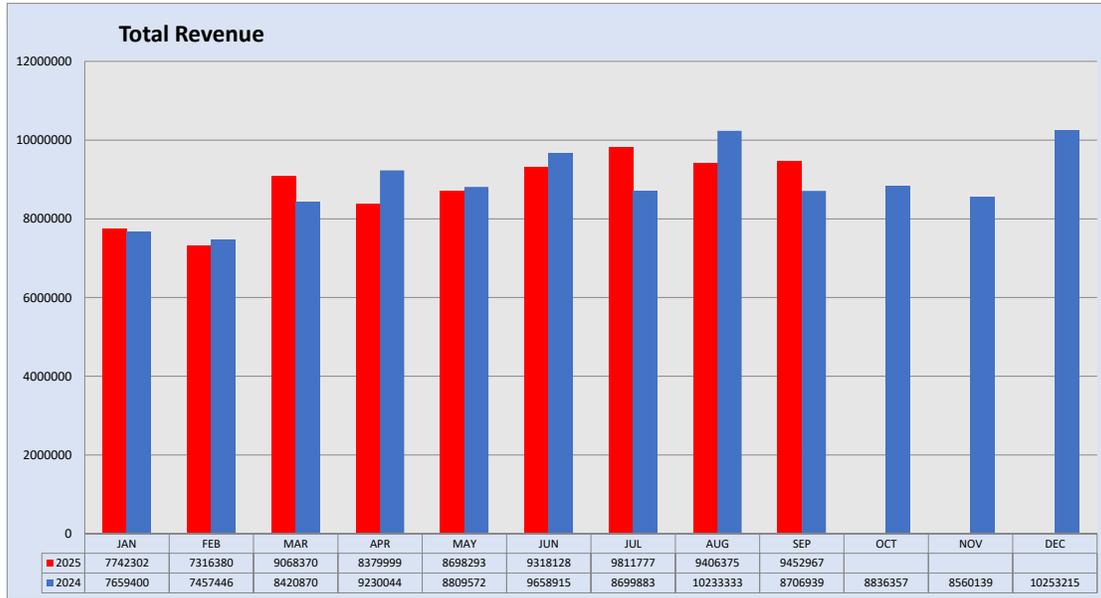
Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After nine months, Public Safety sales and use tax revenue increased by 0.4%. The 2025 budget only relies on a 3.40% increase in sales and use tax revenue.

LURA For 2025, 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 2024. In 2025, .10% of the 2.0 non-earmarked sales tax from the URA district goes to the Village at the Peaks debt service fund to accumulate monies toward repayment of the COP's.

SALES AND USE TAX
September 2025

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	11981	10703	1278	11981	10703	1278
Net Taxable Sales	\$229,415,930	\$220,771,263	3.9%	\$1,924,079,486	\$1,903,600,050	1.1%
Net Sales Tax	\$7,954,824	\$7,590,094	4.8%	\$65,768,170	\$65,329,175	0.7%
Delinquent Sales Tax	\$90,963	\$152,235		\$1,613,237	\$1,348,944	
Use Tax	\$1,349,587	\$923,979	46.1%	\$11,113,519	\$11,535,950	-3.7%
Delinquent Use Tax	\$8,927	\$4,116		\$139,212	\$197,683	
Other Revenue*	\$48,666	\$36,515		\$560,453	\$464,650	
Total Revenue	\$9,452,967	\$8,706,939	8.6%	\$79,194,591	\$78,876,402	0.4%



For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

SALES AND USE TAX

ACCOUNT GROUPS

1000 Apparel

	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	87	86	1	87	86	1
Net Taxable Sales	\$4,204,747	\$4,042,871	4.0%	\$32,136,429	\$31,695,267	1.4%
Net Sales Tax	\$147,740	\$142,268	3.8%	\$1,123,752	\$1,108,697	1.4%
Delinquent Sales Tax	\$131	\$96		\$6,207	\$5,920	
Use Tax	\$55	\$244	-77.5%	\$727	\$1,173	-38.0%
Delinquent Use Tax	\$0	\$0		\$1	\$0	
Other Revenue*	\$27	\$512		\$1,424	\$1,665	
Total Revenue	\$147,953	\$143,120	3.4%	\$1,132,111	\$1,117,455	1.3%
% of Total Revenue	1.6%	1.6%	-0.1%	1.4%	1.4%	0.0%

2000 Automotive

	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	399	384	15	399	384	15
Net Taxable Sales	\$15,280,592	\$14,939,868	2.3%	\$130,013,755	\$134,239,785	-3.1%
Net Sales Tax	\$530,018	\$522,347	1.5%	\$4,461,025	\$4,660,402	-4.3%
Delinquent Sales Tax	\$6,261	\$1,744		\$98,255	\$50,431	
Use Tax	\$5,295	\$5,212	1.6%	\$32,923	\$25,414	29.5%
Delinquent Use Tax	\$21	\$0		\$45	\$0	
Other Revenue	\$1,467	\$0		\$16,525	\$14,418	
Total Revenue *	\$543,062	\$529,303	2.6%	\$4,608,773	\$4,750,665	-3.0%
% of Total Revenue	5.7%	6.1%	-0.3%	5.8%	6.0%	-0.2%

3000 Food

	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	763	712	51	763	712	51
Net Taxable Sales	\$73,219,695	\$74,582,027	-1.8%	\$660,196,969	\$648,547,332	1.8%
Net Sales Tax	\$2,558,091	\$2,539,525	0.7%	\$22,883,848	\$22,477,066	1.8%
Delinquent Sales Tax	\$19,502	\$86,943		\$313,912	\$326,486	
Use Tax	\$16,804	\$11,229	49.6%	\$173,581	\$145,644	19.2%
Delinquent Use Tax	\$90	\$36		\$27,683	\$353	
Other Revenue	\$14,467	\$9,107		\$128,568	\$112,392	
Total Revenue *	\$2,608,954	\$2,646,840	-1.4%	\$23,527,592	\$23,061,941	2.0%
% of Total Revenue	27.6%	30.4%	-2.8%	29.7%	29.2%	0.5%

SALES AND USE TAX

ACCOUNT GROUPS

4000 Home Furnishings

	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	371	369	2	371	369	2
Net Taxable Sales	\$5,400,697	\$4,637,873	16.4%	\$40,190,142	\$40,235,546	-0.1%
Net Sales Tax	\$188,858	\$161,880	16.7%	\$1,391,388	\$1,370,437	1.5%
Delinquent Sales Tax	\$81	\$264		\$10,127	\$29,090	
Use Tax	\$2,037	\$333	511.7%	\$21,857	\$6,824	220.3%
Delinquent Use Tax	\$0	\$14		\$0	\$24	
Other Revenue *	\$2,115	\$9,498		\$13,571	\$12,433	
Total Revenue	\$193,091	\$171,989	12.3%	\$1,436,943	\$1,418,808	1.3%
% of Total Revenue	2.0%	2.0%	0.1%	1.8%	1.8%	0.0%

5000 General

	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	2630	2038	592	2630	2038	592
Net Taxable Sales	\$58,012,344	\$55,329,781	4.8%	\$505,020,694	\$495,124,501	2.0%
Net Sales Tax	\$2,030,439	\$1,901,927	6.8%	\$17,401,106	\$17,097,223	1.8%
Delinquent Sales Tax	\$11,174	\$45,616		\$308,832	\$276,071	
Use Tax	\$15,056	\$6,231	141.6%	\$70,866	\$94,685	-25.2%
Delinquent Use Tax	\$0	\$0		\$560	\$535	
Other Revenue	\$5,763	\$15,299		\$155,490	\$185,953	
Total Revenue *	\$2,062,432	\$1,969,073	4.7%	\$17,936,854	\$17,654,467	1.6%
% of Total Revenue	21.8%	22.6%	-0.8%	22.6%	22.4%	0.3%

6000 Lodging

	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	247	207	40	247	207	40
Net Taxable Sales	\$3,011,231	\$2,953,993	1.9%	\$22,452,102	\$22,806,390	-1.6%
Net Sales Tax	\$104,708	\$103,740	0.9%	\$776,127	\$782,696	-0.8%
Delinquent Sales Tax	\$0	\$0		\$1,412	\$17,234	
Use Tax	\$7	\$11	-36.4%	\$447	\$265	68.7%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$59	\$80		\$1,314	\$2,073	
Total Revenue *	\$104,774	\$103,831	0.9%	\$779,300	\$802,268	-2.9%
% of Total Revenue	1.1%	1.2%	-0.1%	1.0%	1.0%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	1102	1065	37	1102	1065	37
Net Taxable Sales	\$15,384,758	\$16,130,127	-4.6%	\$120,983,234	\$147,768,329	-18.1%
Net Sales Tax	\$528,362	\$555,237	-4.8%	\$4,186,139	\$4,905,288	-14.7%
Delinquent Sales Tax	\$417	\$4,836		\$34,310	\$279,169	
Use Tax	\$539,698	\$255,009	111.6%	\$5,070,987	\$5,201,887	-2.5%
Delinquent Use Tax	\$0	\$320		\$1,985	\$7,806	
Other Revenue *	\$3,051	\$193		\$21,222	\$42,537	
Total Revenue	\$1,071,528	\$815,595	31.4%	\$9,314,643	\$10,436,687	-10.8%
% of Total Revenue	11.3%	9.4%	2.0%	11.8%	13.2%	-1.5%

<u>8000 Professional</u>	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	2298	2131	167	2298	2131	167
Net Taxable Sales	\$7,463,201	\$5,259,150	41.9%	\$50,857,563	\$40,216,490	26.5%
Net Sales Tax	\$209,490	\$178,771	17.2%	\$1,470,912	\$1,328,169	10.7%
Delinquent Sales Tax	\$51,276	\$4,236		\$309,714	\$68,473	
Use Tax	\$14,385	\$25,727	-44.1%	\$105,580	\$151,196	-30.2%
Delinquent Use Tax	\$7,465	\$224		\$14,234	\$1,380	
Other Revenue	\$16,891	\$0		\$103,492	\$12,717	
Total Revenue *	\$299,507	\$208,958	43.3%	\$2,003,932	\$1,561,935	28.3%
% of Total Revenue	3.2%	2.4%	0.8%	2.5%	2.0%	0.6%

<u>9000 Public Utility</u>	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	403	394	9	403	394	9
Net Taxable Sales	\$14,672,583	\$14,425,394	1.7%	\$127,806,296	\$123,008,332	3.9%
Net Sales Tax	\$516,367	\$507,682	1.7%	\$4,480,254	\$4,437,749	1.0%
Delinquent Sales Tax	\$4	\$0		\$5,402	\$32,352	
Use Tax	\$4,282	\$7,839	-45.4%	\$80,576	\$55,637	44.8%
Delinquent Use Tax	\$0	\$0		\$0	\$38,637	
Other Revenue *	\$12	\$0		\$1,081	\$31,455	
Total Revenue	\$520,665	\$515,521	1.0%	\$4,567,313	\$4,595,830	-0.6%
% of Total Revenue	5.5%	5.9%	-0.4%	5.8%	5.8%	-0.1%

SALES AND USE TAX

ACCOUNT GROUPS

10000 Unclassified

	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	3353	2979	374	3353	2979	374
Net Taxable Sales	\$28,228,091	\$24,914,638	13.3%	\$204,258,987	\$193,664,830	5.5%
Net Sales Tax	\$982,372	\$860,191	14.2%	\$6,661,421	\$6,525,384	2.1%
Delinquent Sales Tax	\$1,835	\$5,639		\$441,714	\$208,940	
Use Tax	\$31,705	\$18,458	71.8%	\$212,680	\$163,906	29.8%
Delinquent Use Tax	\$0	\$0		\$9,602	\$128,146	
Other Revenue	\$875	\$0		\$69,521	\$39,569	
Total Revenue *	\$1,016,787	\$884,288	15.0%	\$7,394,938	\$7,065,945	4.7%
% of Total Revenue	10.8%	10.2%	0.6%	9.3%	9.0%	0.4%

11000 Home Occupations

	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	134	145	(11)	134	145	(11)
Net Taxable Sales	\$586,958	\$599,923	-2.2%	\$4,090,909	\$4,776,970	-14.4%
Net Sales Tax	\$20,257	\$15,169	33.5%	\$134,836	\$157,905	-14.6%
Delinquent Sales Tax	\$0	\$692		\$6,256	\$2,137	
Use Tax	\$3	\$2	50.0%	\$95	\$29	227.6%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$16	\$245		\$656	\$327	
Total Revenue *	\$20,276	\$16,108	25.9%	\$141,843	\$160,398	-11.6%
% of Total Revenue	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%

12000 Manufacturing

	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	194	191	3	194	191	3
Net Taxable Sales	\$3,951,033	\$2,955,618	33.7%	\$26,072,406	\$21,516,278	21.2%
Net Sales Tax	\$138,122	\$101,357	36.3%	\$797,362	\$478,159	66.8%
Delinquent Sales Tax	\$282	\$2,169		\$77,096	\$52,641	
Use Tax	\$144,413	\$84,526	70.9%	\$715,416	\$1,063,248	-32.7%
Delinquent Use Tax	\$1,351	\$3,522		\$85,102	\$20,802	
Other Revenue *	\$3,923	\$1,581		\$47,589	\$9,111	
Total Revenue	\$288,091	\$193,155	49.2%	\$1,722,565	\$1,623,961	6.1%
% of Total Revenue	3.0%	2.2%	0.8%	2.2%	2.1%	0.1%

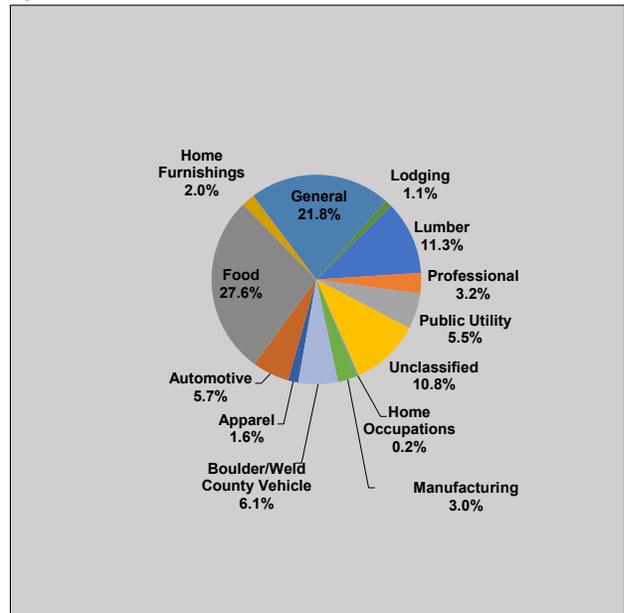
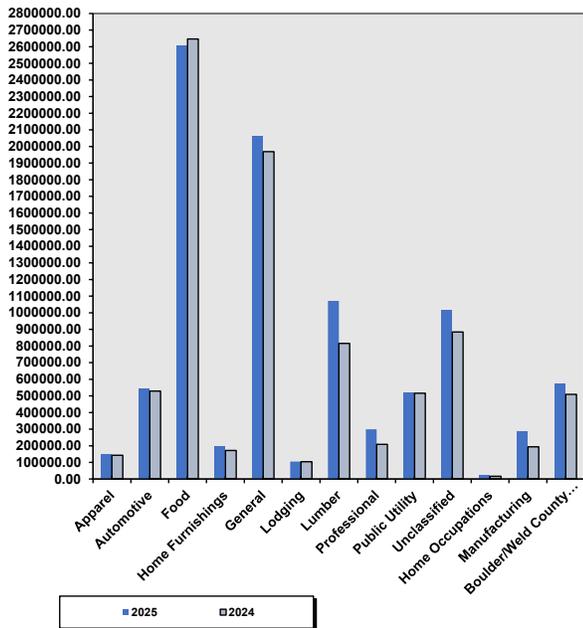
00000 Boulder/Weld County Vehicle

	September-25	September-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Use Tax	\$575,847	\$509,158	13.1%	\$4,627,784	\$4,626,042	0.0%
% of Total Revenue	6.1%	5.8%	0.2%	5.8%	5.9%	0.0%

Net Sales & Use Tax by Industry Type

For The Month of

September 2025



Summary Of Sales & Use Tax Activity By Industry

September

2025

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	September 2025	September 2024	INCR/(DECR)	YTD 2025	YTD 2024	INCR/ (DECR)
Apparel	1000	87	Net Taxable Sales	\$4,204,747	\$4,042,871	4.0%	\$32,136,429	\$31,695,267	1.4%
			Total Revenue	\$147,953	\$143,120	3.4%	\$1,132,111	\$1,117,455	1.3%
Automotive	2000	399	Net Taxable Sales	\$15,280,592	\$14,939,868	2.3%	\$130,013,755	\$134,239,785	-3.1%
			Total Revenue	\$543,062	\$529,303	2.6%	\$4,608,773	\$4,750,665	-3.0%
Food	3000	763	Net Taxable Sales	\$73,219,695	\$74,582,027	-1.8%	\$660,196,969	\$648,547,332	1.8%
			Total Revenue	\$2,608,954	\$2,646,840	-1.4%	\$23,527,592	\$23,061,941	2.0%
Home Furnishings	4000	371	Net Taxable Sales	\$5,400,697	\$4,637,873	16.4%	\$40,190,142	\$40,235,546	-0.1%
			Total Revenue	\$193,091	\$171,989	12.3%	\$1,436,943	\$1,418,808	1.3%
General	5000	2630	Net Taxable Sales	\$58,012,344	\$55,329,781	4.8%	\$505,020,694	\$495,124,501	2.0%
			Total Revenue	\$2,062,432	\$1,969,073	4.7%	\$17,936,854	\$17,654,467	1.6%
Lodging	6000	247	Net Taxable Sales	\$3,011,231	\$2,953,993	1.9%	\$22,452,102	\$22,806,390	-1.6%
			Total Revenue	\$104,774	\$103,831	0.9%	\$779,300	\$802,268	-2.9%
Lumber	7000	1102	Net Taxable Sales	\$15,384,758	\$16,130,127	-4.6%	\$120,983,234	\$147,768,329	-18.1%
			Total Revenue	\$1,071,528	\$815,595	31.4%	\$9,314,643	\$10,436,687	-10.8%
Professional	8000	2298	Net Taxable Sales	\$7,463,201	\$5,259,150	41.9%	\$50,857,563	\$40,216,490	26.5%
			Total Revenue	\$299,507	\$208,958	43.3%	\$2,003,932	\$1,561,935	28.3%
Public Utility	9000	403	Net Taxable Sales	\$14,672,583	\$14,425,394	1.7%	\$127,806,296	\$123,008,332	3.9%
			Total Revenue	\$520,665	\$515,521	1.0%	\$4,567,313	\$4,595,830	-0.6%
Unclassified	10000	3353	Net Taxable Sales	\$28,228,091	\$24,914,638	13.3%	\$204,258,987	\$193,664,830	5.5%
			Total Revenue	\$1,016,787	\$884,288	15.0%	\$7,394,938	\$7,065,945	4.7%
Home Occupations	11000	134	Net Taxable Sales	\$586,958	\$599,923	-2.2%	\$4,090,909	\$4,776,970	-14.4%
			Total Revenue	\$20,276	\$16,108	25.9%	\$141,843	\$160,398	-11.6%
Manufacturing	12000	194	Net Taxable Sales	\$3,951,033	\$2,955,618	33.7%	\$26,072,406	\$21,516,278	21.2%
			Total Revenue	\$288,091	\$193,155	49.2%	\$1,722,565	\$1,623,961	6.1%
Boulder/Weld County Vehicles	0000	2	Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
			Total Revenue	\$575,847	\$509,158	13.1%	\$4,627,784	\$4,626,042	0.0%
GRAND TOTALS	11983		Net Taxable Sales	\$229,415,930	\$220,771,263	3.9%	\$1,924,079,486	\$1,903,600,050	1.1%
			Total Revenue	\$9,452,967	\$8,706,939	8.6%	\$79,194,591	\$78,876,402	0.4%

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

September

2025

LOCATION	NTS / Total Rev.	% Of Total	September-25	September-24	INCR / (DECR)	% Of Total YTD	YTD 2025	YTD 2024	INCR / (DECR)
North Main	Net Taxable Sales	8.7%	\$20,050,245	\$19,724,220	1.7%	9.4%	\$180,979,496	\$186,156,009	-2.8%
	Total Revenue	7.6%	\$720,549	\$703,611	2.4%	0.3%	\$6,446,283	\$6,634,794	-2.8%
Central Main	Net Taxable Sales	2.3%	\$5,255,202	\$4,973,847	5.7%	2.3%	\$43,530,886	\$43,214,386	0.7%
	Total Revenue	2.0%	\$185,987	\$170,047	9.4%	0.1%	\$1,524,409	\$1,526,729	-0.2%
Downtown	Net Taxable Sales	3.7%	\$8,550,376	\$8,464,520	1.0%	4.0%	\$76,782,568	\$76,809,455	0.0%
	Total Revenue	3.2%	\$306,939	\$295,011	4.0%	0.1%	\$2,750,286	\$2,713,121	1.4%
South Main	Net Taxable Sales	1.9%	\$4,387,650	\$4,629,080	-5.2%	2.0%	\$38,689,392	\$43,909,773	-11.9%
	Total Revenue	1.7%	\$156,158	\$163,578	-4.5%	0.1%	\$1,363,056	\$1,560,156	-12.6%
Ken Pratt Boulevard	Net Taxable Sales	5.0%	\$11,429,912	\$12,276,006	-6.9%	5.6%	\$107,082,307	\$109,799,596	-2.5%
	Total Revenue	4.3%	\$402,070	\$413,151	-2.7%	0.2%	\$3,813,115	\$3,856,415	-1.1%
Village At The Peaks	Net Taxable Sales	6.1%	\$14,079,688	\$14,216,838	-1.0%	6.8%	\$130,454,707	\$129,910,674	0.4%
	Total Revenue	5.4%	\$506,772	\$513,783	-1.4%	0.2%	\$4,725,986	\$4,798,533	-1.5%
Twin Peaks Square Ext.	Net Taxable Sales	10.6%	\$24,371,048	\$25,730,519	-5.3%	11.6%	\$222,455,495	\$240,519,703	-7.5%
	Total Revenue	9.0%	\$847,733	\$913,443	-7.2%	0.4%	\$7,920,852	\$8,542,422	-7.3%
Lashley	Net Taxable Sales	1.6%	\$3,666,717	\$3,718,492	-1.4%	1.6%	\$30,318,278	\$30,871,850	-1.8%
	Total Revenue	1.4%	\$130,596	\$133,655	-2.3%	0.1%	\$1,079,829	\$1,101,255	-1.9%
North Hover	Net Taxable Sales	1.6%	\$3,751,458	\$4,164,858	-9.9%	1.8%	\$35,410,986	\$37,452,420	-5.5%
	Total Revenue	1.4%	\$136,080	\$149,860	-9.2%	0.1%	\$1,268,401	\$1,338,441	-5.2%
Francis	Net Taxable Sales	0.5%	\$1,047,371	\$1,015,579	3.1%	0.4%	\$7,828,116	\$7,958,813	-1.6%
	Total Revenue	0.4%	\$37,432	\$36,588	2.3%	0.0%	\$283,323	\$347,260	-18.4%
All Others	Net Taxable Sales	6.2%	\$14,296,720	\$8,981,690	59.2%	4.4%	\$84,280,165	\$78,402,919	7.5%
	Total Revenue	5.3%	\$503,167	\$378,769	32.8%	0.2%	\$3,496,884	\$3,381,917	3.4%
Out of Town	Net Taxable Sales	30.5%	\$69,904,940	\$65,674,752	6.4%	28.5%	\$548,468,322	\$512,357,952	7.0%
	Total Revenue	27.6%	\$2,610,770	\$2,380,235	9.7%	1.0%	\$19,783,598	\$18,407,716	7.5%
Miscellaneous	Net Taxable Sales	0.1%	\$161,264	\$128,297	25.7%	0.2%	\$3,330,788	\$3,018,130	10.4%
	Total Revenue	0.1%	\$5,650	\$4,482	26.1%	0.0%	\$153,492	\$111,054	38.2%
City, Boulder Co/ Weld Co	Net Taxable Sales	3.6%	\$8,184,580	\$8,080,884	1.3%	3.3%	\$62,764,838	\$59,439,292	5.6%
	Total Revenue	14.6%	\$1,375,815	\$1,020,654	34.8%	0.6%	\$11,752,837	\$11,919,157	-1.4%
SW Business	Net Taxable Sales	1.3%	\$2,873,070	\$2,733,532	5.1%	1.2%	\$22,517,448	\$21,126,030	6.6%
	Total Revenue	2.1%	\$199,901	\$130,279	53.4%	0.1%	\$1,235,480	\$1,242,877	-0.6%
Airport Road	Net Taxable Sales	0.2%	\$495,555	\$390,444	26.9%	0.2%	\$4,254,472	\$3,444,207	23.5%
	Total Revenue	0.2%	\$17,463	\$20,794	-16.0%	0.0%	\$179,961	-\$14,722	1322.4%
Pace	Net Taxable Sales	4.9%	\$11,268,245	\$11,472,018	-1.8%	5.4%	\$103,217,055	\$105,487,768	-2.2%
	Total Revenue	4.2%	\$400,715	\$414,899	-3.4%	0.2%	\$3,564,918	\$3,770,666	-5.5%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.1%	\$25,561,593	\$24,372,068	4.9%	11.5%	\$221,292,492	\$213,485,529	3.7%
	Total Revenue	9.6%	\$903,813	\$862,299	4.8%	0.4%	\$7,829,040	\$7,621,791	2.7%
Airport	Net Taxable Sales	0.0%	\$80,296	\$23,619	240.0%	0.0%	\$421,675	\$235,545	79.0%
	Total Revenue	0.1%	\$5,357	\$1,801	197.4%	0.0%	\$22,841	\$16,820	35.8%
Grand Total	Net Taxable Sales	100%	\$229,415,930	\$220,771,263	3.9%		\$1,924,079,486	\$1,903,600,051	1.1%
Grand Total	Total Revenue	100%	\$9,452,967	\$8,706,939	8.6%		\$79,194,591	\$78,876,402	0.4%



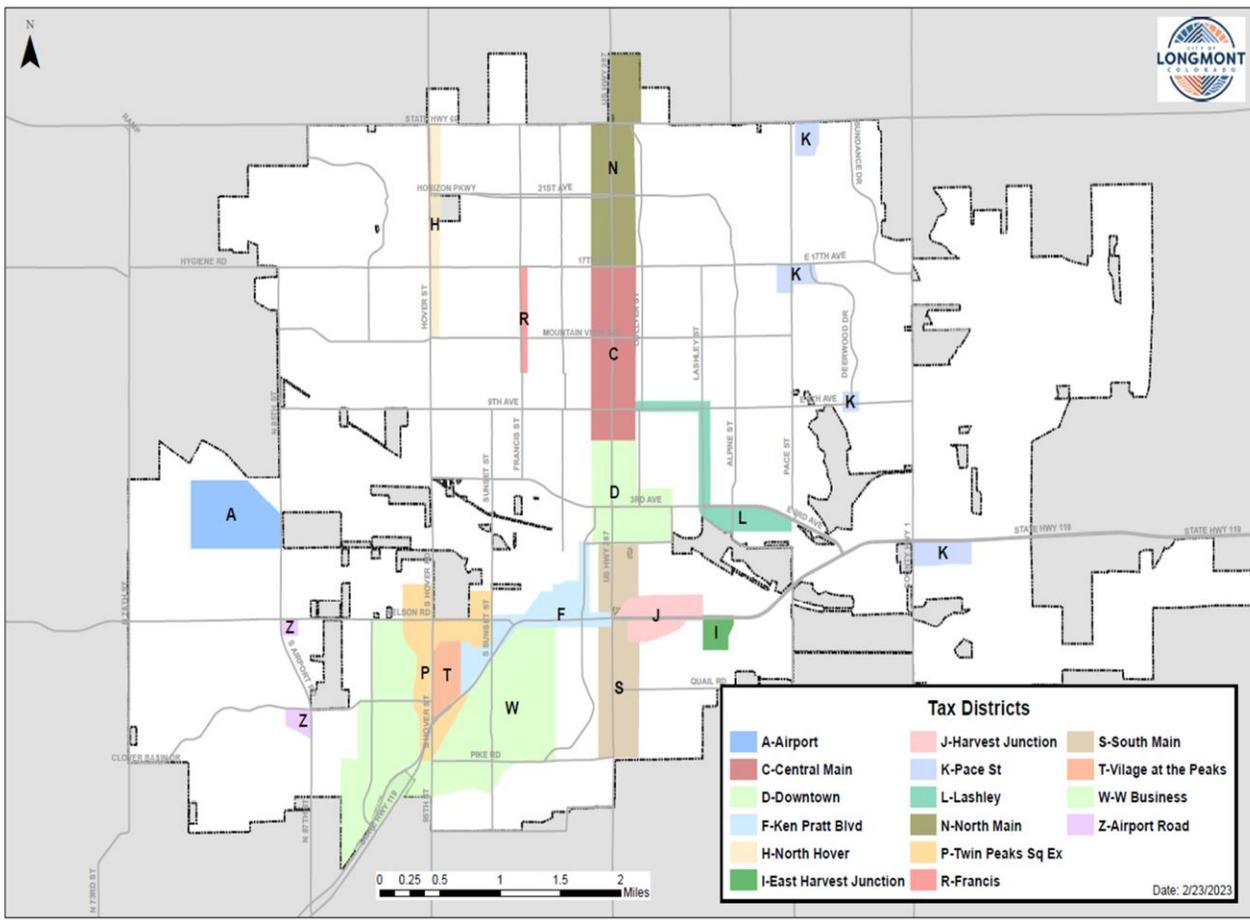
Approximate Geographical Area of Designation

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.

Businesses generally located by Costco East of Harvest Junction and Ken Pratt Boulevard.

I

East Harvest Junction



LODGER TAX

September

2025

Month	2025 Monthly	% Change	2024 Monthly	2025 YTD	% Change	2024 YTD
January	\$26,191	-2.1%	\$26,740	\$26,191	-2.1%	\$26,740
February	\$27,976	7.8%	\$25,962	\$54,167	2.8%	\$52,703
March	\$32,055	-2.7%	\$32,947	\$86,222	0.7%	\$85,649
April	\$34,840	-16.1%	\$41,511	\$121,062	-4.8%	\$127,160
May	\$53,665	6.4%	\$50,417	\$174,727	-1.6%	\$177,577
June	\$62,815	1.3%	\$61,982	\$237,542	-0.8%	\$239,559
July	\$66,480	-4.9%	\$69,911	\$304,022	-1.8%	\$309,470
August	\$57,411	-4.5%	\$60,114	\$361,433	-2.2%	\$369,584
September	\$56,679	4.7%	\$54,129	\$418,112	-1.3%	\$423,713
October						
November						
December						
Total	\$418,112		\$423,713			

SPECIAL MARIJUANA TAX

September

2025

Month	2025 Month	% Change	2024 Month	2025 YTD	% Change	2024 YTD
January	\$39,295	-16.8%	\$47,212	\$39,295	-16.8%	\$47,212
February	\$36,347	-41.2%	\$61,836	\$75,642	-30.6%	\$109,048
March	\$42,314	-15.2%	\$49,886	\$117,957	-25.8%	\$158,933
April	\$41,566	-7.3%	\$44,853	\$159,523	-21.7%	\$203,787
May	\$42,453	50.3%	\$28,241	\$201,976	-13.0%	\$232,028
June	\$41,158	55.9%	\$26,393	\$243,134	-5.9%	\$258,422
July	\$43,938	-3.8%	\$45,675	\$287,071	-5.6%	\$304,096
August	\$44,056	1.2%	\$43,536	\$331,127	-4.7%	\$347,632
September	\$32,236	-6.3%	\$34,415	\$363,363	-4.9%	\$382,047
October						
November						
December						
Total	<u>\$363,363</u>		<u>\$382,047</u>			