

**CITY OF LONGMONT FINANCE DEPARTMENT**

---

**SALES AND USE TAX DIVISION**

---

**ANALYSIS OF TAXES**

---

**December 2025**

---

**SUMMARY**

---

<b>Title</b>		<b>Data</b>
Total Taxes This Month	\$	10,741,693
Compared to Last Year	\$	10,253,215
Percentage Change:		4.8%

<b>Contents</b>	<b>Page</b>
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

December 2025

### Overview

**Month of December:** Total Sales and Use Tax for the month of December increased overall by 4.8% compared to last year. Current Sales Tax collection increased by 6.6% and current Use Tax collection decreased 18.8%.

**Year to Date:** Total Sales and Use Tax through December increased by 0.4% for 2025. The sales Tax component increased by 2.0% and the Use Tax component decreased by 8.9%.

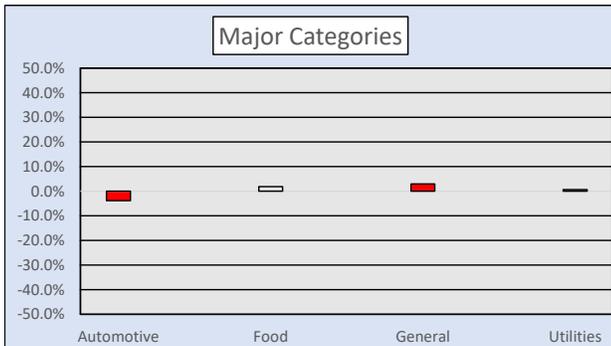
### Important note in understanding year-to-year comparative basis within this report:

**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.

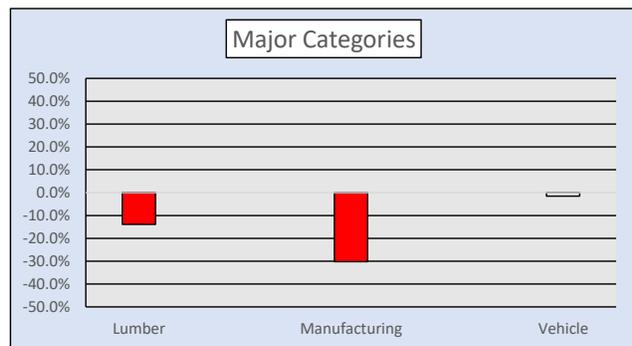
### Sales Tax Activity

The Automotive Category decreased by 3.8% when compared to 2024 YTD. However, Food, General, and Utilities categories showed increases of 1.8%, 3.0%, and 0.6%, respectively, when compared to 2024 YTD.



### Use Tax Activity

The Lumber, Manufacturing and Vehicle categories all showed decreases, 13.8%, 30.2%, and 1.6%, respectively, when compared to 2024 YTD.

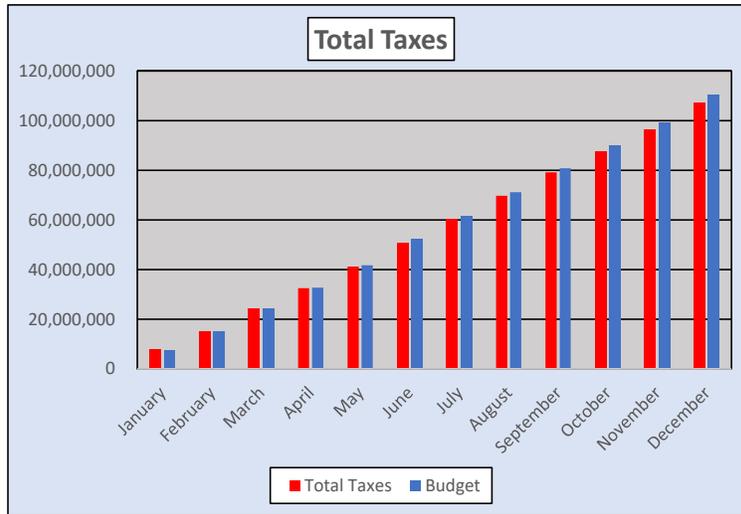


## Sales & Use Tax - Budget To Actual

**December**

**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%	\$ 7,254,613	\$ 1,168,846	\$ 8,423,459
November	\$ 9,058,183	\$ 98,905,902	89.8%	\$ 7,739,957	\$ 895,673	\$ 8,635,630
December	\$ 11,271,586	\$ 110,177,488	100%	\$ 9,944,534	\$ 797,158	\$ 10,741,693
<b>Total</b>	<b>\$ 110,177,488</b>			<b>\$ 92,880,964</b>	<b>\$ 14,114,408</b>	<b>\$ 106,995,373</b>



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

**December 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	\$ 43,705,865	\$ 7,462,881	\$ 51,168,745	\$ 44,597,581	\$ 6,797,302	\$ 51,394,883	2.0%	-8.9%	0.4%	3.38%
PIF Fund	\$ 7,712,802	\$ 1,316,980	\$ 9,029,783	\$ 7,870,140	\$ 1,199,504	\$ 9,069,645	2.0%	-8.9%	0.4%	3.38%
Streets Fund	\$ 19,340,613	\$ 3,292,451	\$ 22,633,064	\$ 19,733,944	\$ 2,998,809	\$ 22,732,753	2.0%	-8.9%	0.4%	3.40%
Open Space	\$ 5,157,470	\$ 877,985	\$ 6,035,455	\$ 5,262,366	\$ 799,687	\$ 6,062,052	2.0%	-8.9%	0.4%	3.40%
Public Safety	\$ 14,956,740	\$ 2,546,161	\$ 17,502,900	\$ 15,260,950	\$ 2,319,107	\$ 17,580,057	2.0%	-8.9%	0.4%	3.40%
LURA	\$ 156,165	\$ -	\$ 156,165	\$ 155,983	\$ -	\$ 155,983	-0.1%	N/A	-0.1%	28.07%
All Funds Total	\$ 91,029,655	\$ 15,496,458	\$ 106,526,113	\$ 92,880,964	\$ 14,114,408	\$ 106,995,373	2.0%	-8.9%	0.4%	3.43%

<b>Budget Increase</b>	4.73%	-4.25%	3.4%
------------------------	-------	--------	------

▲ = 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 twelve 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 twelve 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 twelve 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 twelve 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 twelve 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.

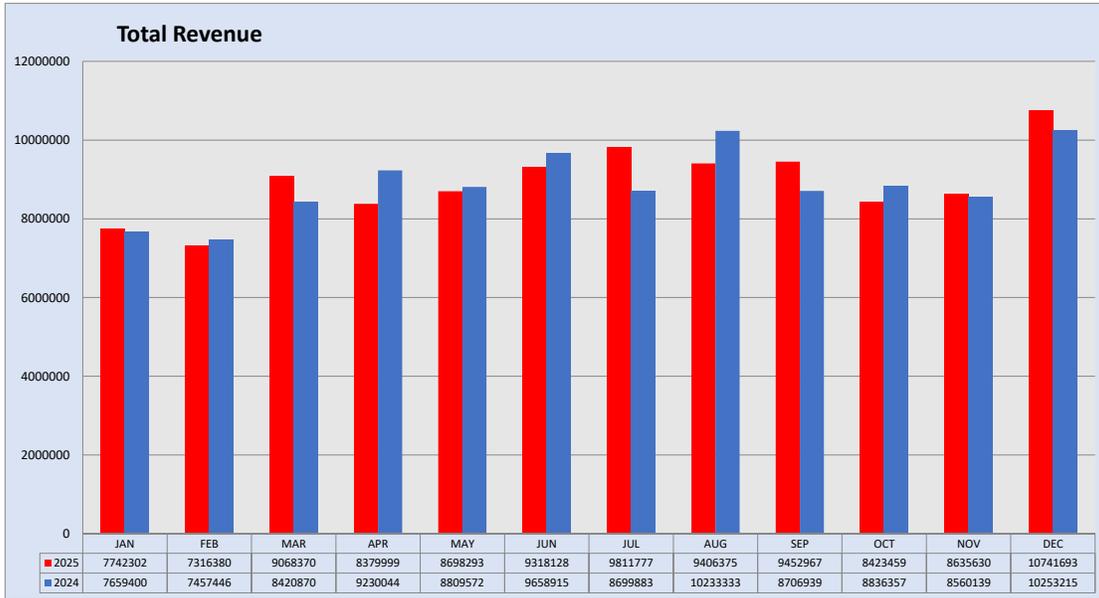
**LURA** For 2026, an amount of \$200,000 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax 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 2025. In 2026, .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**

**December 2025**

**ACCOUNT GROUPS**

<u>GRAND TOTALS</u>	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	12176	10830	1346	12176	10830	1346
Net Taxable Sales	\$283,450,918	\$262,121,182	8.1%	\$2,630,700,156	\$2,579,080,791	2.0%
Net Sales Tax	\$9,652,042	\$9,052,965	6.6%	\$90,129,511	\$88,686,824	1.6%
Delinquent Sales Tax	\$250,964	\$158,541		\$2,075,384	\$1,745,570	
Use Tax	\$795,825	\$980,441	-18.8%	\$13,965,831	\$15,293,639	-8.7%
Delinquent Use Tax	\$1,333	\$3,530		\$148,577	\$202,820	
Other Revenue*	\$41,529	\$57,738		\$676,070	\$597,260	
<b>Total Revenue</b>	<b>\$10,741,693</b>	<b>\$10,253,215</b>	<b>4.8%</b>	<b>\$106,995,373</b>	<b>\$106,526,113</b>	<b>0.4%</b>



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**

	<b>December-25</b>	<b>December-24</b>	<b>INCR/(DECR)</b>	<b>YTD 2025</b>	<b>YTD 2024</b>	<b>INCR/_(DECR)</b>
Active Accounts	87	86	1	87	86	1
Net Taxable Sales	\$6,164,734	\$5,845,726	5.5%	\$46,017,268	\$45,183,422	1.8%
Net Sales Tax	\$215,152	\$205,764	4.6%	\$1,607,757	\$1,546,840	3.9%
Delinquent Sales Tax	\$1,891	\$17		\$10,640	\$42,355	
Use Tax	\$76	\$52	46.2%	\$875	\$1,720	-49.1%
Delinquent Use Tax	\$0	\$0		\$1	\$2	
Other Revenue*	\$234	\$236		\$2,305	\$1,947	
<b>Total Revenue</b>	<b>\$217,353</b>	<b>\$206,069</b>	<b>5.5%</b>	<b>\$1,621,578</b>	<b>\$1,592,864</b>	<b>1.8%</b>
% of Total Revenue	2.0%	2.0%	0.0%	1.5%	1.5%	0.0%

**2000 Automotive**

	<b>December-25</b>	<b>December-24</b>	<b>INCR/(DECR)</b>	<b>YTD 2025</b>	<b>YTD 2024</b>	<b>INCR/_(DECR)</b>
Active Accounts	399	385	14	399	385	14
Net Taxable Sales	\$15,231,219	\$14,778,769	3.1%	\$173,331,721	\$178,329,077	-2.8%
Net Sales Tax	\$524,259	\$512,448	2.3%	\$5,959,006	\$6,197,580	-3.8%
Delinquent Sales Tax	\$10,219	\$6,178		\$120,890	\$61,281	
Use Tax	\$2,997	\$7,898	-62.1%	\$41,475	\$37,301	11.2%
Delinquent Use Tax	\$0	\$0		\$45	\$0	
Other Revenue	\$523	\$6,502		\$19,902	\$23,677	
<b>Total Revenue *</b>	<b>\$537,998</b>	<b>\$533,026</b>	<b>0.9%</b>	<b>\$6,141,318</b>	<b>\$6,319,839</b>	<b>-2.8%</b>
% of Total Revenue	5.0%	5.2%	-0.2%	5.7%	5.9%	-0.2%

**3000 Food**

	<b>December-25</b>	<b>December-24</b>	<b>INCR/(DECR)</b>	<b>YTD 2025</b>	<b>YTD 2024</b>	<b>INCR/_(DECR)</b>
Active Accounts	760	718	42	760	718	42
Net Taxable Sales	\$94,496,639	\$91,484,721	3.3%	\$903,614,180	\$883,977,695	2.2%
Net Sales Tax	\$3,269,117	\$3,188,287	2.5%	\$31,261,401	\$30,708,176	1.8%
Delinquent Sales Tax	\$58,296	\$33,273		\$481,914	\$404,114	
Use Tax	\$11,509	\$26,146	-56.0%	\$245,373	\$207,634	18.2%
Delinquent Use Tax	\$102	\$0		\$27,785	\$410	
Other Revenue	\$8,180	\$21,489		\$163,064	\$154,299	
<b>Total Revenue *</b>	<b>\$3,347,204</b>	<b>\$3,269,195</b>	<b>2.4%</b>	<b>\$32,179,537</b>	<b>\$31,474,633</b>	<b>2.2%</b>
% of Total Revenue	31.2%	31.9%	-0.7%	30.1%	29.5%	0.5%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	372	364	8	372	364	8
Net Taxable Sales	\$6,483,961	\$5,626,336	15.2%	\$56,062,188	\$54,789,437	2.3%
Net Sales Tax	\$221,591	\$196,690	12.7%	\$2,044,134	\$1,863,097	9.7%
Delinquent Sales Tax	\$5,546	\$449		\$15,689	\$31,041	
Use Tax	\$7,049	\$5,236	34.6%	\$30,113	\$13,959	115.7%
Delinquent Use Tax	\$0	\$0		\$0	\$24	
Other Revenue *	\$4,136	\$886		\$19,700	\$13,437	
<b>Total Revenue</b>	<b>\$238,322</b>	<b>\$203,261</b>	<b>17.2%</b>	<b>\$2,109,636</b>	<b>\$1,921,558</b>	<b>9.8%</b>
% of Total Revenue	2.2%	2.0%	0.2%	2.0%	1.8%	0.2%
<u>5000 General</u>	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	2765	2096	669	2765	2096	669
Net Taxable Sales	\$80,345,028	\$76,221,798	5.4%	\$707,710,752	\$686,860,257	3.0%
Net Sales Tax	\$2,779,182	\$2,666,445	4.2%	\$24,456,914	\$23,754,818	3.0%
Delinquent Sales Tax	\$49,319	\$17,173		\$389,977	\$369,959	
Use Tax	\$10,131	\$6,224	62.8%	\$92,188	\$112,561	-18.1%
Delinquent Use Tax	\$7	\$0		\$578	\$594	
Other Revenue	\$5,645	\$6,422		\$171,524	\$227,963	
<b>Total Revenue *</b>	<b>\$2,844,284</b>	<b>\$2,696,264</b>	<b>5.5%</b>	<b>\$25,111,181</b>	<b>\$24,465,895</b>	<b>2.6%</b>
% of Total Revenue	26.5%	26.3%	0.2%	23.5%	23.0%	0.5%
<u>6000 Lodging</u>	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	244	211	33	244	211	33
Net Taxable Sales	\$1,275,360	\$1,399,681	-8.9%	\$28,027,992	\$28,346,465	-1.1%
Net Sales Tax	\$44,962	\$48,857	-8.0%	\$960,591	\$976,176	-1.6%
Delinquent Sales Tax	\$0	\$178		\$1,927	\$18,208	
Use Tax	\$0	\$0	0.0%	\$470	\$271	73.4%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$25	\$396		\$18,385	\$2,833	
<b>Total Revenue *</b>	<b>\$44,987</b>	<b>\$49,431</b>	<b>-9.0%</b>	<b>\$981,373</b>	<b>\$997,488</b>	<b>-1.6%</b>
% of Total Revenue	0.4%	0.5%	-0.1%	0.9%	0.9%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	1106	1062	44	1106	1062	44
Net Taxable Sales	\$14,878,299	\$12,707,153	17.1%	\$160,025,677	\$187,717,691	-14.8%
Net Sales Tax	\$520,981	\$441,898	17.9%	\$5,552,464	\$6,301,415	-11.9%
Delinquent Sales Tax	\$1,139	\$2,169		\$40,672	\$285,450	
Use Tax	\$160,875	\$285,569	-43.7%	\$5,983,297	\$6,944,605	-13.8%
Delinquent Use Tax	\$0	\$2,922		\$1,985	\$10,769	
Other Revenue *	\$741	\$2,664		\$23,587	\$46,693	
<b>Total Revenue</b>	<b>\$683,736</b>	<b>\$735,222</b>	<b>-7.0%</b>	<b>\$11,602,005</b>	<b>\$13,588,932</b>	<b>-14.6%</b>
% of Total Revenue	6.4%	7.2%	-0.8%	10.8%	12.8%	-1.9%

<u>8000 Professional</u>	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	2321	2141	180	2321	2141	180
Net Taxable Sales	\$10,579,855	\$7,959,030	32.9%	\$70,007,613	\$56,164,638	24.6%
Net Sales Tax	\$312,304	\$205,338	52.1%	\$2,078,809	\$1,800,321	15.5%
Delinquent Sales Tax	\$6,507	\$72,810		\$319,968	\$153,317	
Use Tax	\$34,771	\$35,725	-2.7%	\$175,127	\$217,673	-19.5%
Delinquent Use Tax	\$1,035	\$433		\$16,752	\$2,693	
Other Revenue	\$3,283	\$13,254		\$114,252	\$26,997	
<b>Total Revenue *</b>	<b>\$357,900</b>	<b>\$327,560</b>	<b>9.3%</b>	<b>\$2,704,908</b>	<b>\$2,201,001</b>	<b>22.9%</b>
% of Total Revenue	3.3%	3.2%	0.1%	2.5%	2.1%	0.5%

<u>9000 Public Utility</u>	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	406	397	9	406	397	9
Net Taxable Sales	\$15,538,832	\$16,412,109	-5.3%	\$168,664,909	\$164,021,324	2.8%
Net Sales Tax	\$546,363	\$577,060	-5.3%	\$5,917,596	\$5,881,016	0.6%
Delinquent Sales Tax	\$637	\$629		\$6,683	\$33,002	
Use Tax	\$4,394	\$4,522	-2.8%	\$97,287	\$78,635	23.7%
Delinquent Use Tax	\$0	\$0		\$0	\$38,637	
Other Revenue *	\$44	\$26		\$1,186	\$31,529	
<b>Total Revenue</b>	<b>\$551,438</b>	<b>\$582,237</b>	<b>-5.3%</b>	<b>\$6,022,752</b>	<b>\$6,062,819</b>	<b>-0.7%</b>
% of Total Revenue	5.1%	5.7%	-0.5%	5.6%	5.7%	-0.1%

SALES AND USE TAX

ACCOUNT GROUPS

10000 Unclassified

	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	3392	3037	355	3392	3037	355
Net Taxable Sales	\$34,676,142	\$25,899,489	33.9%	\$278,655,641	\$258,139,932	7.9%
Net Sales Tax	\$1,093,909	\$894,001	22.4%	\$9,074,546	\$8,725,215	4.0%
Delinquent Sales Tax	\$112,995	\$11,588		\$597,591	\$266,786	
Use Tax	\$36,926	\$26,724	38.2%	\$338,120	\$210,905	60.3%
Delinquent Use Tax	\$189	\$0		\$13,818	\$128,704	
Other Revenue	\$18,535	\$4,468		\$88,056	\$56,793	
<b>Total Revenue *</b>	<b>\$1,262,554</b>	<b>\$936,781</b>	<b>34.8%</b>	<b>\$10,112,131</b>	<b>\$9,388,403</b>	<b>7.7%</b>
% of Total Revenue	11.8%	9.1%	2.6%	9.5%	8.8%	0.6%

11000 Home Occupations

	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	132	142	(10)	132	142	(10)
Net Taxable Sales	\$833,857	\$926,169	-10.0%	\$5,724,449	\$6,501,885	-12.0%
Net Sales Tax	\$27,665	\$21,927	26.2%	\$190,044	\$207,148	-8.3%
Delinquent Sales Tax	\$1,272	\$10,275		\$7,528	\$12,643	
Use Tax	\$1	\$725	-99.9%	\$96	\$754	-87.3%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$73	\$1,395		\$729	\$1,776	
<b>Total Revenue *</b>	<b>\$29,011</b>	<b>\$34,322</b>	<b>-15.5%</b>	<b>\$198,397</b>	<b>\$222,321</b>	<b>-10.8%</b>
% of Total Revenue	0.3%	0.3%	-0.1%	0.2%	0.2%	0.0%

12000 Manufacturing

	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Active Accounts	192	189	3	192	189	3
Net Taxable Sales	\$2,946,992	\$2,860,201	3.0%	\$32,857,766	\$29,048,968	13.1%
Net Sales Tax	\$96,557	\$94,250	2.4%	\$1,026,249	\$725,022	41.5%
Delinquent Sales Tax	\$3,143	\$3,802		\$81,905	\$67,414	
Use Tax	\$98,578	\$93,527	5.4%	\$945,468	\$1,355,460	-30.2%
Delinquent Use Tax	\$0	\$175		\$87,613	\$20,987	
Other Revenue *	\$110	\$0		\$53,380	\$9,316	
<b>Total Revenue</b>	<b>\$198,388</b>	<b>\$191,754</b>	<b>3.5%</b>	<b>\$2,194,615</b>	<b>\$2,178,199</b>	<b>0.8%</b>
% of Total Revenue	1.8%	1.9%	0.0%	2.1%	2.0%	0.0%

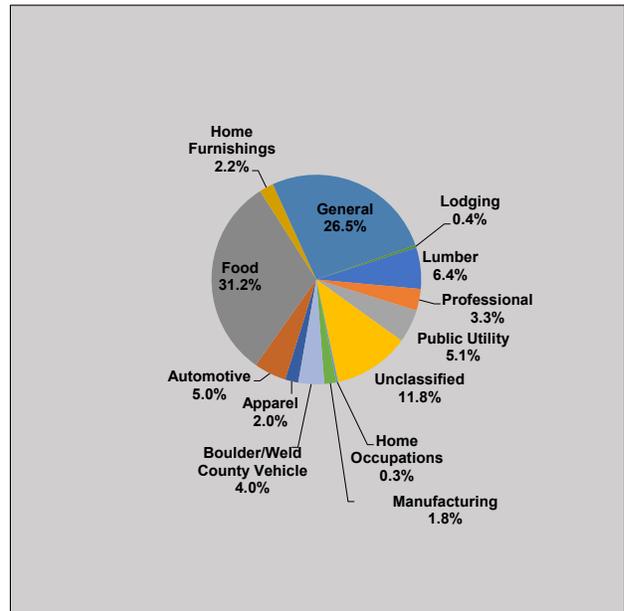
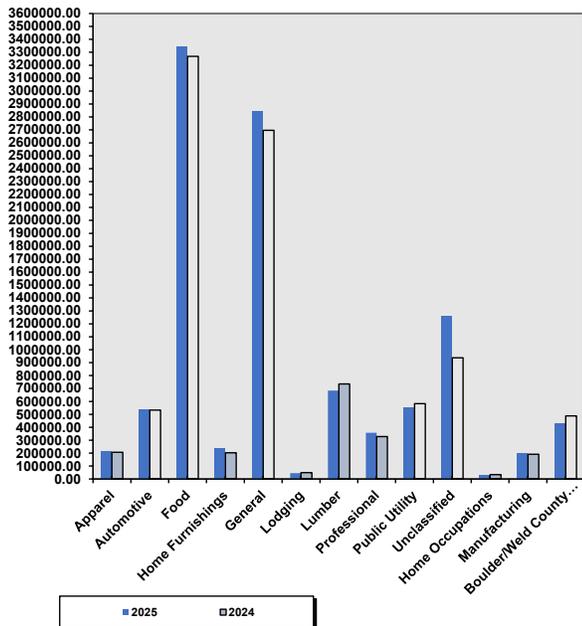
00000 Boulder/Weld County Vehicle

	December-25	December-24	INCR/(DECR)	YTD 2025	YTD 2024	INCR/_(DECR)
Use Tax	\$428,518	\$488,093	-12.2%	\$6,015,942	\$6,112,161	-1.6%
% of Total Revenue	4.0%	4.8%	-0.8%	5.6%	5.7%	-0.1%

Net Sales & Use Tax by Industry Type

For The Month of

December 2025



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

**December**

**2025**

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	December 2025	December 2024	INCR/(DECR)	YTD 2025	YTD 2024	INCR/ (DECR)
Apparel	1000	87	Net Taxable Sales	\$6,164,734	\$5,845,726	5.5%	\$46,017,268	\$45,183,422	1.8%
			Total Revenue	\$217,353	\$206,069	5.5%	\$1,621,578	\$1,592,864	1.8%
Automotive	2000	399	Net Taxable Sales	\$15,231,219	\$14,778,769	3.1%	\$173,331,721	\$178,329,077	-2.8%
			Total Revenue	\$537,998	\$533,026	0.9%	\$6,141,318	\$6,319,839	-2.8%
Food	3000	760	Net Taxable Sales	\$94,496,639	\$91,484,721	3.3%	\$903,614,180	\$883,977,695	2.2%
			Total Revenue	\$3,347,204	\$3,269,195	2.4%	\$32,179,537	\$31,474,633	2.2%
Home Furnishings	4000	372	Net Taxable Sales	\$6,483,961	\$5,626,336	15.2%	\$56,062,188	\$54,789,437	2.3%
			Total Revenue	\$238,322	\$203,261	17.2%	\$2,109,636	\$1,921,558	9.8%
General	5000	2765	Net Taxable Sales	\$80,345,028	\$76,221,798	5.4%	\$707,710,752	\$686,860,257	3.0%
			Total Revenue	\$2,844,284	\$2,696,264	5.5%	\$25,111,181	\$24,465,895	2.6%
Lodging	6000	244	Net Taxable Sales	\$1,275,360	\$1,399,681	-8.9%	\$28,027,992	\$28,346,465	-1.1%
			Total Revenue	\$44,987	\$49,431	-9.0%	\$981,373	\$997,488	-1.6%
Lumber	7000	1106	Net Taxable Sales	\$14,878,299	\$12,707,153	17.1%	\$160,025,677	\$187,717,691	-14.8%
			Total Revenue	\$683,736	\$735,222	-7.0%	\$11,602,005	\$13,588,932	-14.6%
Professional	8000	2321	Net Taxable Sales	\$10,579,855	\$7,959,030	32.9%	\$70,007,613	\$56,164,638	24.6%
			Total Revenue	\$357,900	\$327,560	9.3%	\$2,704,908	\$2,201,001	22.9%
Public Utility	9000	406	Net Taxable Sales	\$15,538,832	\$16,412,109	-5.3%	\$168,664,909	\$164,021,324	2.8%
			Total Revenue	\$551,438	\$582,237	-5.3%	\$6,022,752	\$6,062,819	-0.7%
Unclassified	10000	3392	Net Taxable Sales	\$34,676,142	\$25,899,489	33.9%	\$278,655,641	\$258,139,932	7.9%
			Total Revenue	\$1,262,554	\$936,781	34.8%	\$10,112,131	\$9,388,403	7.7%
Home Occupations	11000	132	Net Taxable Sales	\$833,857	\$926,169	-10.0%	\$5,724,449	\$6,501,885	-12.0%
			Total Revenue	\$29,011	\$34,322	-15.5%	\$198,397	\$222,321	-10.8%
Manufacturing	12000	192	Net Taxable Sales	\$2,946,992	\$2,860,201	3.0%	\$32,857,766	\$29,048,968	13.1%
			Total Revenue	\$198,388	\$191,754	3.5%	\$2,194,615	\$2,178,199	0.8%
Boulder/Weld County Vehicles	0000	2	Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
			Total Revenue	\$428,518	\$488,093	-12.2%	\$6,015,942	\$6,112,161	-1.6%
GRAND TOTALS	12178		Net Taxable Sales	\$283,450,918	\$262,121,182	8.1%	\$2,630,700,156	\$2,579,080,791	2.0%
			Total Revenue	\$10,741,693	\$10,253,215	4.8%	\$106,995,373	\$106,526,113	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**

**December**

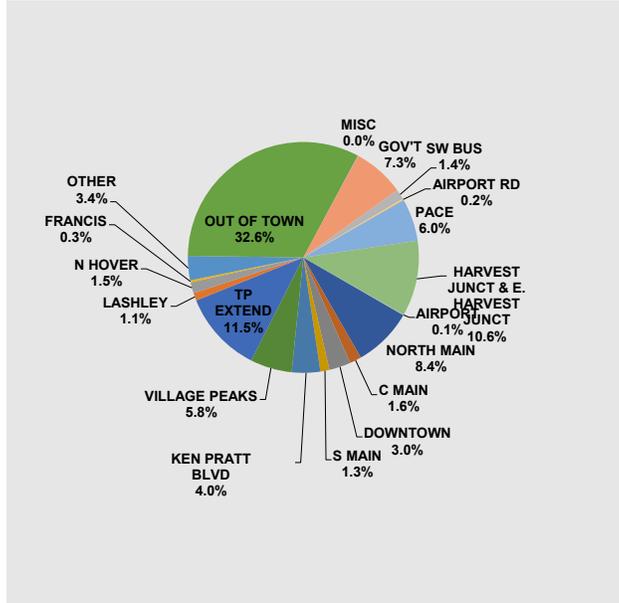
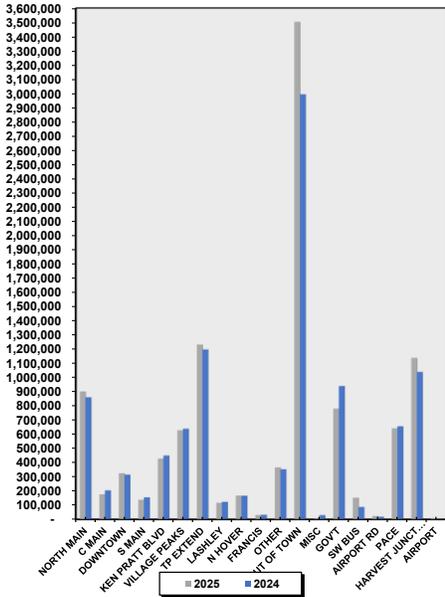
**2025**

LOCATION	NTS / Total Rev.	% Of Total	December-25	December-24	INCR/ (DECR)	% Of Total YTD	YTD 2025	YTD 2024	INCR/ (DECR)
North Main	Net Taxable Sales	9.0%	\$25,448,055	\$24,300,714	4.7%	9.4%	\$246,160,072	\$251,589,475	-2.2%
	Total Revenue	8.4%	\$900,377	\$859,943	4.7%	8.2%	\$8,751,996	\$8,952,174	-2.2%
Central Main	Net Taxable Sales	1.8%	\$4,974,604	\$5,718,878	-13.0%	2.2%	\$58,239,478	\$58,506,790	-0.5%
	Total Revenue	1.6%	\$175,001	\$203,593	-14.0%	1.9%	\$2,018,318	\$2,064,154	-2.2%
Downtown	Net Taxable Sales	3.2%	\$9,084,654	\$8,828,663	2.9%	3.9%	\$102,485,963	\$102,285,833	0.2%
	Total Revenue	3.0%	\$324,148	\$314,619	3.0%	3.4%	\$3,686,460	\$3,617,029	1.9%
South Main	Net Taxable Sales	1.4%	\$3,844,883	\$4,134,647	-7.0%	1.9%	\$51,153,837	\$56,742,273	-9.8%
	Total Revenue	1.3%	\$137,067	\$154,690	-11.4%	1.7%	\$1,805,632	\$2,022,877	-10.7%
Ken Pratt Boulevard	Net Taxable Sales	4.7%	\$13,393,835	\$12,386,234	8.1%	5.4%	\$142,699,797	\$146,649,734	-2.7%
	Total Revenue	4.0%	\$426,813	\$449,494	-5.0%	4.7%	\$5,028,915	\$5,173,239	-2.8%
Village At The Peaks	Net Taxable Sales	6.1%	\$17,295,379	\$17,618,251	-1.8%	6.8%	\$178,284,140	\$178,205,575	0.0%
	Total Revenue	5.8%	\$626,796	\$638,173	-1.8%	6.0%	\$6,452,688	\$6,552,776	-1.5%
Twin Peaks Square Ext.	Net Taxable Sales	12.2%	\$34,507,693	\$33,709,506	2.4%	11.7%	\$307,977,013	\$325,238,655	-5.3%
	Total Revenue	11.5%	\$1,231,691	\$1,196,739	2.9%	10.2%	\$10,962,001	\$11,544,287	-5.0%
Lashley	Net Taxable Sales	1.1%	\$3,240,148	\$3,393,542	-4.5%	1.5%	\$40,098,198	\$40,980,293	-2.2%
	Total Revenue	1.1%	\$115,245	\$122,965	-6.3%	1.3%	\$1,426,707	\$1,461,975	-2.4%
North Hover	Net Taxable Sales	1.7%	\$4,699,335	\$4,270,759	10.0%	1.8%	\$48,144,403	\$49,830,022	-3.4%
	Total Revenue	1.5%	\$166,342	\$165,920	0.3%	1.6%	\$1,717,032	\$1,811,120	-5.2%
Francis	Net Taxable Sales	0.3%	\$840,961	\$898,891	-6.4%	0.4%	\$10,537,359	\$10,762,469	-2.1%
	Total Revenue	0.3%	\$29,541	\$31,551	-6.4%	0.4%	\$378,940	\$446,174	-15.1%
All Others	Net Taxable Sales	3.1%	\$8,741,483	\$7,573,079	15.4%	4.3%	\$113,112,297	\$101,547,256	11.4%
	Total Revenue	3.4%	\$364,984	\$352,525	3.5%	4.5%	\$4,819,641	\$4,397,066	9.6%
Out of Town	Net Taxable Sales	34.6%	\$98,056,970	\$82,775,313	18.5%	28.9%	\$759,515,668	\$704,300,616	7.8%
	Total Revenue	32.6%	\$3,502,667	\$2,992,627	17.0%	25.5%	\$27,300,371	\$25,333,670	7.8%
Miscellaneous	Net Taxable Sales	0.0%	\$118,713	\$828,272	-85.7%	0.2%	\$5,197,114	\$4,591,356	13.2%
	Total Revenue	0.0%	\$4,184	\$29,151	-85.6%	0.2%	\$227,934	\$169,027	34.9%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.1%	\$6,018,209	\$5,758,196	4.5%	3.1%	\$81,255,567	\$77,232,764	5.2%
	Total Revenue	7.3%	\$779,158	\$939,135	-17.0%	13.7%	\$14,662,994	\$15,716,291	-6.7%
SW Business	Net Taxable Sales	0.8%	\$2,153,894	\$1,863,900	15.6%	1.1%	\$29,158,170	\$27,480,597	6.1%
	Total Revenue	1.4%	\$151,556	\$86,510	75.2%	1.5%	\$1,642,064	\$1,541,943	6.5%
Airport Road	Net Taxable Sales	0.2%	\$596,522	\$479,924	24.3%	0.2%	\$5,896,529	\$4,820,634	22.3%
	Total Revenue	0.2%	\$21,790	\$17,491	24.6%	0.2%	\$238,553	\$50,682	370.7%
Pace	Net Taxable Sales	6.4%	\$18,067,834	\$18,265,457	-1.1%	5.5%	\$144,704,823	\$146,973,529	-1.5%
	Total Revenue	6.0%	\$640,203	\$655,727	-2.4%	4.7%	\$5,039,123	\$5,279,001	-4.5%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.4%	\$32,195,327	\$29,241,608	10.1%	11.6%	\$305,398,948	\$290,964,293	5.0%
	Total Revenue	10.6%	\$1,137,725	\$1,039,068	9.5%	10.1%	\$10,803,060	\$10,368,870	4.2%
Airport	Net Taxable Sales	0.1%	\$172,419	\$75,348	128.8%	0.0%	\$680,780	\$378,628	79.8%
	Total Revenue	0.1%	\$6,405	\$3,294	94.4%	0.0%	\$32,944	\$23,758	38.7%
Grand Total	Net Taxable Sales	100%	\$283,450,918	\$262,121,182	8.1%		\$2,630,700,156	\$2,579,080,792	2.0%
Grand Total	Total Revenue	100%	\$10,741,693	\$10,253,215	4.8%		\$106,995,373	\$106,526,113	0.4%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

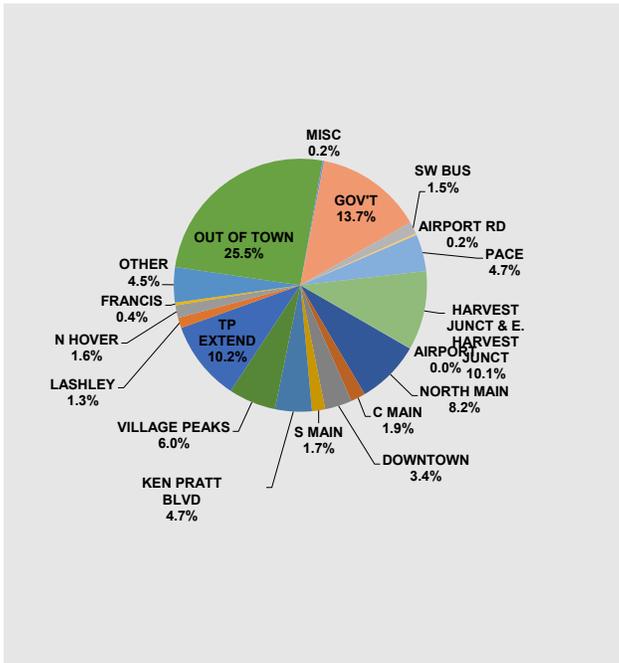
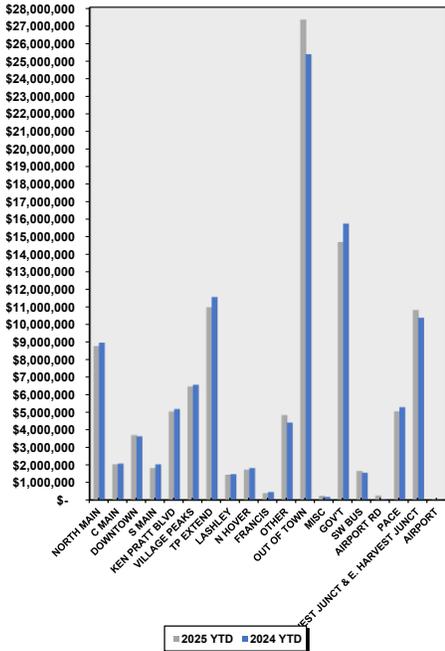
For The Month of

December 2025



SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

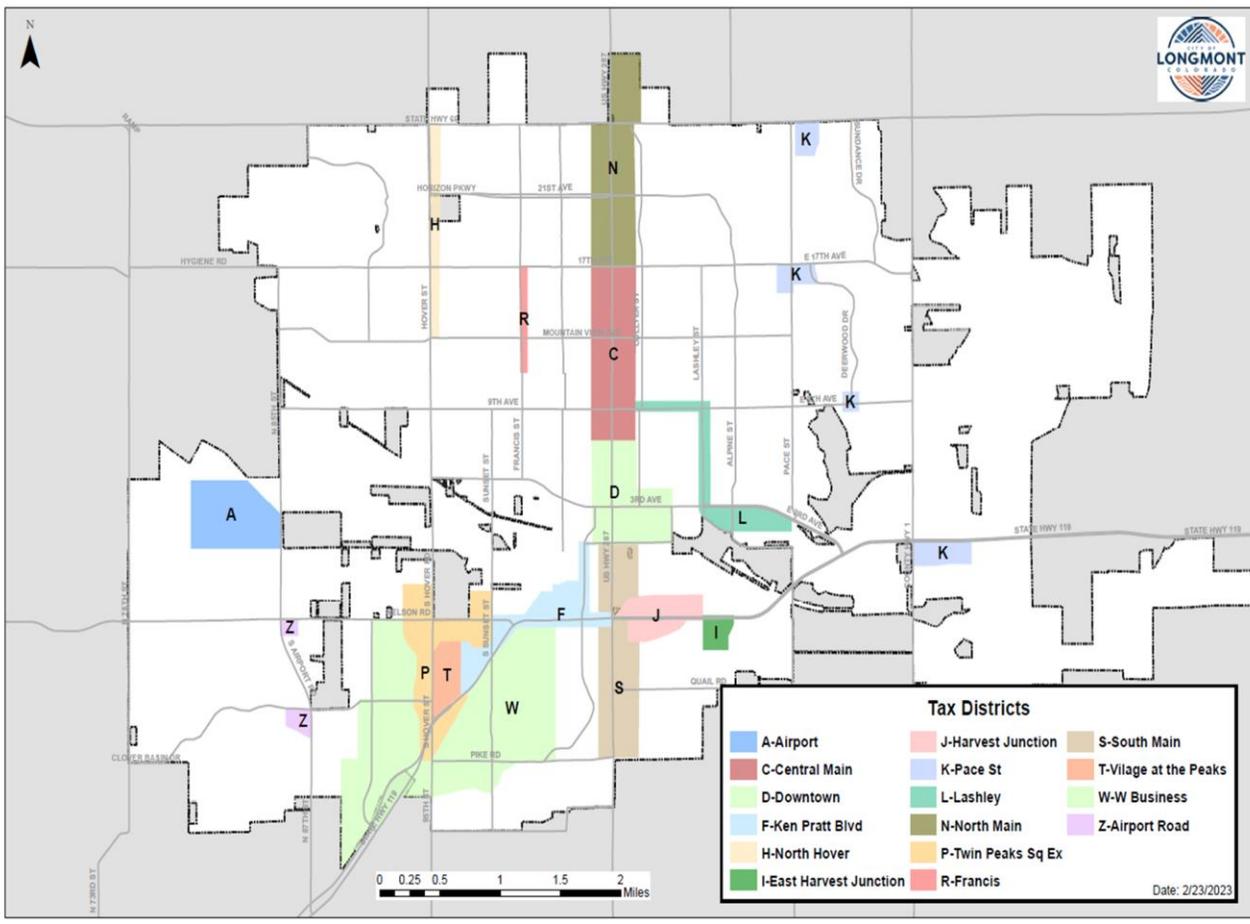
YEAR TO DATE (YTD)



## 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.



Tax Districts		
A-Airport	J-Harvest Junction	S-South Main
C-Central Main	K-Pace St	T-Village at the Peaks
D-Downtown	L-Lashley	W-W Business
F-Ken Pratt Blvd	N-North Main	Z-Airport Road
H-North Hover	P-Twin Peaks Sq Ex	
I-East Harvest Junction	R-Francis	

Date: 2/23/2023

**LODGER TAX**

**December**

**2025**

<b>Month</b>	<b>2025 Monthly</b>	<b>% Change</b>	<b>2024 Monthly</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>2024 YTD</b>
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	\$46,694	-4.9%	\$49,093	\$464,806	-1.7%	\$472,807
November	\$37,986	35.7%	\$27,985	\$502,792	0.4%	\$500,791
December	\$23,142	-10.3%	\$25,809	\$525,934	-0.1%	\$526,600
<b>Total</b>	<b>\$525,934</b>		<b>\$526,600</b>			

**SPECIAL MARIJUANA TAX**

**December**

**2025**

<b>Month</b>	<b>2025 Month</b>	<b>% Change</b>	<b>2024 Month</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>2024 YTD</b>
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	\$42,960	19.5%	\$35,939	\$406,323	-2.8%	\$417,986
November	\$42,465	18.1%	\$35,963	\$448,787	-1.1%	\$453,949
December	\$50,079	29.5%	\$38,658	\$498,866	1.3%	\$492,607
<b>Total</b>	<b><u>\$498,866</u></b>		<b><u>\$492,607</u></b>			