
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

January 2026

SUMMARY

Title		Data
Total Taxes This Month	\$	8,055,744
Compared to Last Year	\$	7,742,302
Percentage Change:		4.0%

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SALES AND USE TAX SUMMARY

CITY OF LONGMONT

January 2026

Overview

Month of January: Total Sales and Use Tax for the month of January increased overall by 4.0% compared to last year. Current Sales Tax collection increased by 4.2% and current Use Tax collection increased 54.7%.

Year to Date: Total Sales and Use Tax through January increased by 4.0% for 2026. The sales Tax component decreased by 2.3% and the Use Tax component increased by 52.9%.

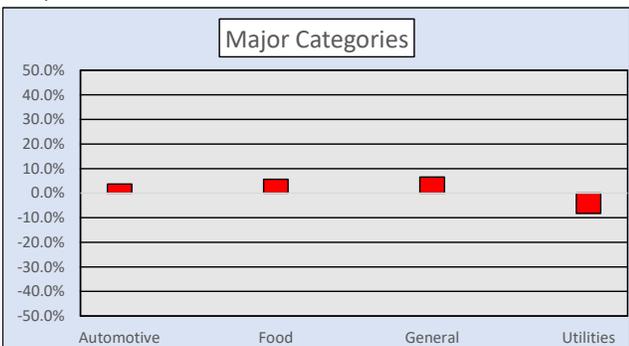
Important note in understanding year-to-year comparative basis within this report:

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 2025-2026 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 2025 to 2026 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.

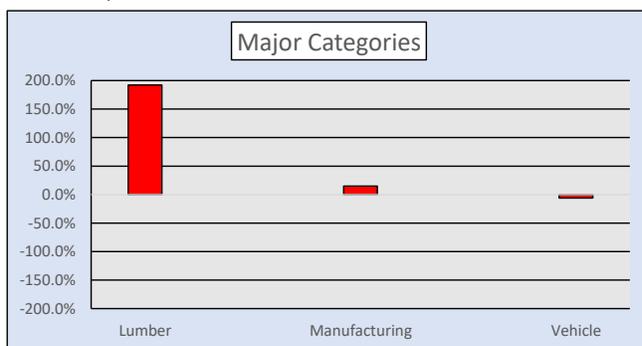
Sales Tax Activity

The Automotive, Food, and General categories increased by 3.7%, 5.7% and 6.6%, respectively, when compared to 2025 YTD. The Utilities category showed a decrease of 8.3% when compared to 2025 YTD.



Use Tax Activity

The Lumber and Manufacturing categories showed increases of 192.0% and 14.8%, respectively, when compared to 2025 YTD. However, the Vehicle category showed a decrease of 5.9% when compared to 2025 YTD.

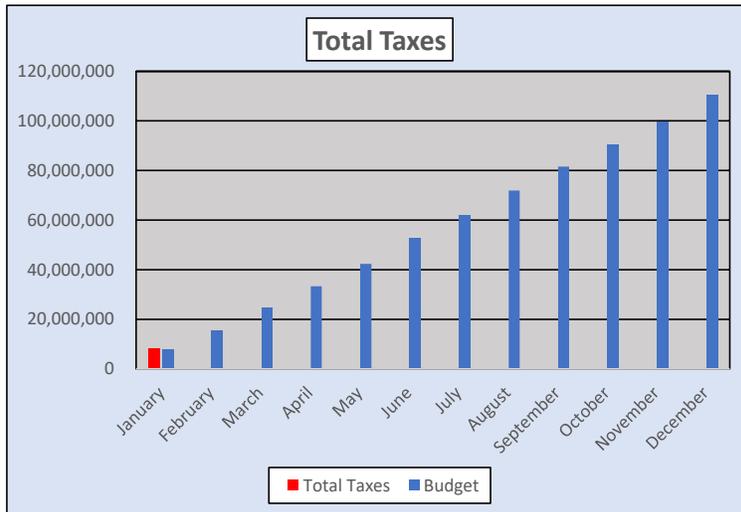


Sales & Use Tax - Budget To Actual

January

2026

Month	Sale & Use 2026 Budget	Cumulative Sales & Use 2026 Budget	Cumulative % of 2026 Budget	Sales Tax 2026 Actual	Use Tax 2026 Actual	Total 2026 Actual
January	\$ 7,697,726	\$ 7,697,726	7.0%	\$ 6,693,680	\$ 1,362,064	\$ 8,055,744
February	\$ 7,524,901	\$ 15,222,627	13.8%			\$ -
March	\$ 9,243,062	\$ 24,465,689	22.1%			\$ -
April	\$ 8,817,435	\$ 33,283,124	30.1%			\$ -
May	\$ 9,112,511	\$ 42,395,635	38.3%			\$ -
June	\$ 10,292,545	\$ 52,688,179	47.6%			\$ -
July	\$ 9,422,104	\$ 62,110,283	56.1%			\$ -
August	\$ 9,761,598	\$ 71,871,882	65.0%			\$ -
September	\$ 9,677,795	\$ 81,549,676	73.7%			\$ -
October	\$ 8,994,460	\$ 90,544,136	81.8%			\$ -
November	\$ 8,984,463	\$ 99,528,599	89.9%			\$ -
December	\$ 11,123,336	\$ 110,651,935	100%			\$ -
Total	\$ 110,651,935			\$ 6,693,680	\$ 1,362,064	\$ 8,055,744



Revenue Growth Per Fund / Current Year to Previous Year

January 2026

Fund	2025 YTD Sales Tax	2025 YTD Use Tax	2025 YTD Total	2026 YTD Sales Tax	2026 YTD Use Tax	2026 YTD Total	ST % ▲	UT % ▲	Total % ▲	% ▲ needed to reach Budget
General Fund	\$ 3,287,983	\$ 428,969	\$ 3,716,952	\$ 3,211,675	\$ 655,951	\$ 3,867,626	-2.3%	52.9%	4.1%	3.83%
PIF Fund	\$ 580,226	\$ 75,700	\$ 655,927	\$ 566,767	\$ 115,756	\$ 682,523	-2.3%	52.9%	4.1%	3.83%
Streets Fund	\$ 1,455,715	\$ 189,251	\$ 1,644,966	\$ 1,422,173	\$ 289,391	\$ 1,711,563	-2.3%	52.9%	4.0%	3.85%
Open Space	\$ 388,191	\$ 50,467	\$ 438,657	\$ 379,244	\$ 77,171	\$ 456,414	-2.3%	52.9%	4.0%	3.85%
Public Safety	\$ 1,125,762	\$ 146,354	\$ 1,272,116	\$ 1,099,813	\$ 223,795	\$ 1,323,608	-2.3%	52.9%	4.0%	3.85%
LURA	\$ 13,684	\$ -	\$ 13,684	\$ 14,009	\$ -	\$ 14,009	2.4%	N/A	2.4%	28.07%
All Funds Total	\$ 6,851,561	\$ 890,742	\$ 7,742,302	\$ 6,693,680	\$ 1,362,064	\$ 8,055,744	-2.3%	52.9%	4.0%	3.87%

Budget Increase	6.03%	-13.79%	3.4%
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▲ = Change

General Fund The allocation of both the sales tax and the use tax to the General Fund is 85% of the 2% non-earmarked sales and use tax. The result after one month is that the General Fund sales and use tax is up by 4.1%. The 2026 budget only relies on a 3.83% increase in sales and use tax revenue.

Public Improvement Fund The allocation of both the sales tax and the use tax to the Public Improvement Fund is 15.0% of the 2% non-earmarked sales and use tax. After one month, The PIF sales and use tax revenue increased by 4.1%. The 2026 budget only relies on a 3.83% increase in sales and use tax revenue.

Streets Fund The Street Fund portion of the total 3.53% sales and use tax rate is 0.75%. After one month, the Street Fund sales and use tax revenue increased by 4.0%. The 2026 budget only relies on a 3.85% increase in sales and use tax revenue.

Open Space The Open Space Fund portion of the total 3.53% sales and use tax rates is 0.20%. After one month, the Open Space Fund sales and use tax revenue increased by 4.0%. The 2026 budget only relies on a 3.85% increase in sales and use tax revenue.

Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After one month, Public Safety sales and use tax revenue increased by 4.0%. The 2026 budget only relies on a 3.85% increase in sales and use tax revenue.

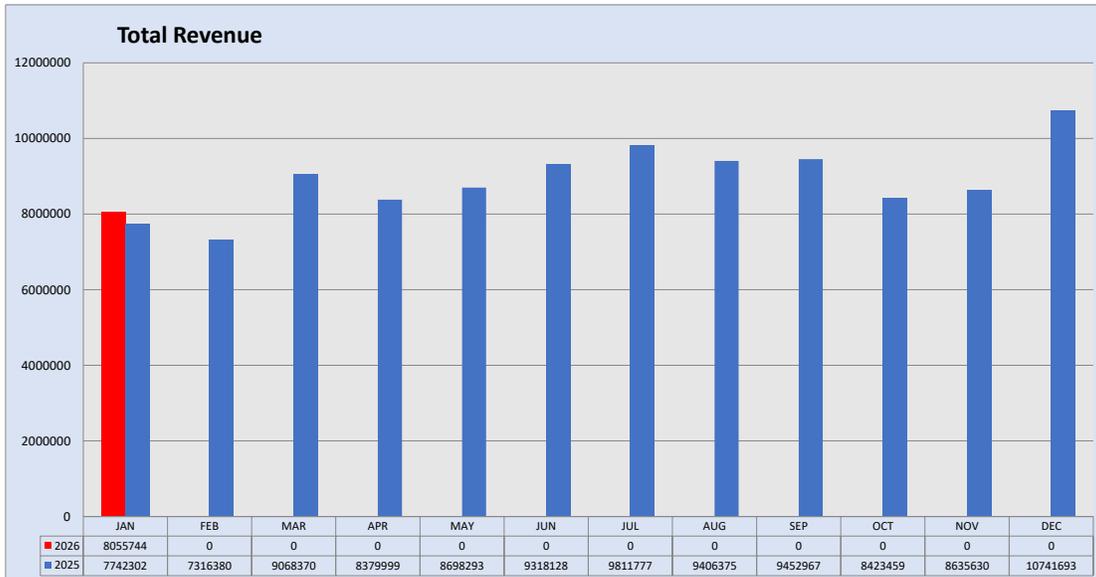
LURA For 2026, an amount of \$200,000 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

January 2026

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	12184	10921	1263	12184	10921	1263
Net Taxable Sales	\$190,549,572	\$192,950,884	-1.2%	\$190,549,572	\$192,950,884	-1.2%
Net Sales Tax	\$6,546,266	\$6,285,211	4.2%	\$6,546,266	\$6,285,211	4.2%
Delinquent Sales Tax	\$124,350	\$369,989		\$124,350	\$369,989	
Use Tax	\$1,358,850	\$878,128	54.7%	\$1,358,850	\$878,128	54.7%
Delinquent Use Tax	\$3,214	\$12,614		\$3,214	\$12,614	
Other Revenue*	\$23,064	\$196,360		\$23,064	\$196,360	
Total Revenue	\$8,055,744	\$7,742,302	4.0%	\$8,055,744	\$7,742,302	4.0%



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

	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	86	86	0	86	86	0
Net Taxable Sales	\$2,520,340	\$2,491,522	1.2%	\$2,520,340	\$2,491,522	1.2%
Net Sales Tax	\$88,459	\$85,510	3.4%	\$88,459	\$85,510	3.4%
Delinquent Sales Tax	\$84	\$2,029		\$84	\$2,029	
Use Tax	\$1,355	\$133	918.8%	\$1,355	\$133	918.8%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue*	\$52	\$450		\$52	\$450	
Total Revenue	\$89,950	\$88,122	2.1%	\$89,950	\$88,122	2.1%
% of Total Revenue	1.1%	1.1%	0.0%	1.1%	1.1%	0.0%

2000 Automotive

	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	398	389	9	398	389	9
Net Taxable Sales	\$12,937,920	\$12,257,329	5.6%	\$12,937,920	\$12,257,329	5.6%
Net Sales Tax	\$431,312	\$415,751	3.7%	\$431,312	\$415,751	3.7%
Delinquent Sales Tax	\$17,595	\$8,690		\$17,595	\$8,690	
Use Tax	\$1,842	\$1,863	-1.1%	\$1,842	\$1,863	-1.1%
Delinquent Use Tax	\$35	\$0		\$35	\$0	
Other Revenue	\$0	\$0		\$0	\$0	
Total Revenue *	\$450,784	\$426,304	5.7%	\$450,784	\$426,304	5.7%
% of Total Revenue	5.6%	5.5%	0.1%	5.6%	5.5%	0.1%

3000 Food

	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	753	723	30	753	723	30
Net Taxable Sales	\$70,772,630	\$66,908,974	5.8%	\$70,772,630	\$66,908,974	5.8%
Net Sales Tax	\$2,442,072	\$2,311,470	5.7%	\$2,442,072	\$2,311,470	5.7%
Delinquent Sales Tax	\$32,353	\$37,781		\$32,353	\$37,781	
Use Tax	\$9,704	\$15,399	-37.0%	\$9,704	\$15,399	-37.0%
Delinquent Use Tax	\$4	\$227		\$4	\$227	
Other Revenue	\$0	\$25,624		\$0	\$25,624	
Total Revenue *	\$2,484,133	\$2,390,501	3.9%	\$2,484,133	\$2,390,501	3.9%
% of Total Revenue	30.8%	30.9%	0.0%	30.8%	30.9%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	368	364	4	368	364	4
Net Taxable Sales	\$3,724,649	\$3,688,131	1.0%	\$3,724,649	\$3,688,131	1.0%
Net Sales Tax	\$130,395	\$125,196	4.2%	\$130,395	\$125,196	4.2%
Delinquent Sales Tax	\$6	\$1,215		\$6	\$1,215	
Use Tax	\$1,880	\$3,135	-40.0%	\$1,880	\$3,135	-40.0%
Delinquent Use Tax	\$891	\$0		\$891	\$0	
Other Revenue *	\$2,987	\$0		\$2,987	\$0	
Total Revenue	\$136,159	\$129,546	5.1%	\$136,159	\$129,546	5.1%
% of Total Revenue	1.7%	1.7%	0.0%	1.7%	1.7%	0.0%
<u>5000 General</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	2789	2120	669	2789	2120	669
Net Taxable Sales	\$52,004,202	\$50,091,405	3.8%	\$52,004,202	\$50,091,405	3.8%
Net Sales Tax	\$1,784,666	\$1,674,692	6.6%	\$1,784,666	\$1,674,692	6.6%
Delinquent Sales Tax	\$46,643	\$9,743		\$46,643	\$9,743	
Use Tax	\$3,924	\$7,206	-45.5%	\$3,924	\$7,206	-45.5%
Delinquent Use Tax	\$0	\$355		\$0	\$355	
Other Revenue	\$12,952	\$82,110		\$12,952	\$82,110	
Total Revenue *	\$1,848,185	\$1,774,106	4.2%	\$1,848,185	\$1,774,106	4.2%
% of Total Revenue	22.9%	22.9%	0.0%	22.9%	22.9%	0.0%
<u>6000 Lodging</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	252	216	36	252	216	36
Net Taxable Sales	\$1,261,253	\$1,394,752	-9.6%	\$1,261,253	\$1,394,752	-9.6%
Net Sales Tax	\$43,678	\$48,726	-10.4%	\$43,678	\$48,726	-10.4%
Delinquent Sales Tax	\$371	\$219		\$371	\$219	
Use Tax	\$82	\$0	0.0%	\$82	\$0	0.0%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$193	\$1,051		\$193	\$1,051	
Total Revenue *	\$44,324	\$49,996	-11.3%	\$44,324	\$49,996	-11.3%
% of Total Revenue	0.6%	0.6%	-0.1%	0.6%	0.6%	-0.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	1100	1070	30	1100	1070	30
Net Taxable Sales	\$9,705,130	\$10,023,569	-3.2%	\$9,705,130	\$10,023,569	-3.2%
Net Sales Tax	\$329,732	\$340,030	-3.0%	\$329,732	\$340,030	-3.0%
Delinquent Sales Tax	\$7,233	\$12,528		\$7,233	\$12,528	
Use Tax	\$759,193	\$259,980	192.0%	\$759,193	\$259,980	192.0%
Delinquent Use Tax	\$107	\$129		\$107	\$129	
Other Revenue *	\$1,653	\$266		\$1,653	\$266	
Total Revenue	\$1,097,918	\$612,933	79.1%	\$1,097,918	\$612,933	79.1%
% of Total Revenue	13.6%	7.9%	5.7%	13.6%	7.9%	5.7%

<u>8000 Professional</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	2324	2154	170	2324	2154	170
Net Taxable Sales	\$4,490,158	\$8,652,912	-48.1%	\$4,490,158	\$8,652,912	-48.1%
Net Sales Tax	\$137,189	\$114,655	19.7%	\$137,189	\$114,655	19.7%
Delinquent Sales Tax	\$10,953	\$189,279		\$10,953	\$189,279	
Use Tax	\$46,106	\$18,710	146.4%	\$46,106	\$18,710	146.4%
Delinquent Use Tax	\$759	\$5,177		\$759	\$5,177	
Other Revenue	\$0	\$70,301		\$0	\$70,301	
Total Revenue *	\$195,007	\$398,122	-51.0%	\$195,007	\$398,122	-51.0%
% of Total Revenue	2.4%	5.1%	-2.7%	2.4%	5.1%	-2.7%

<u>9000 Public Utility</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	403	397	6	403	397	6
Net Taxable Sales	\$14,887,010	\$16,214,447	-8.2%	\$14,887,010	\$16,214,447	-8.2%
Net Sales Tax	\$524,046	\$571,345	-8.3%	\$524,046	\$571,345	-8.3%
Delinquent Sales Tax	\$454	\$1		\$454	\$1	
Use Tax	\$3,074	\$8,710	-64.7%	\$3,074	\$8,710	-64.7%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue *	\$0	\$121		\$0	\$121	
Total Revenue	\$527,574	\$580,177	-9.1%	\$527,574	\$580,177	-9.1%
% of Total Revenue	6.5%	7.5%	-0.9%	6.5%	7.5%	-0.9%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	3393	3068	325	3393	3068	325
Net Taxable Sales	\$15,025,499	\$19,532,964	-23.1%	\$15,025,499	\$19,532,964	-23.1%
Net Sales Tax	\$523,812	\$548,683	-4.5%	\$523,812	\$548,683	-4.5%
Delinquent Sales Tax	\$6,850	\$98,832		\$6,850	\$98,832	
Use Tax	\$11,647	\$24,242	-52.0%	\$11,647	\$24,242	-52.0%
Delinquent Use Tax	\$637	\$5		\$637	\$5	
Other Revenue	\$1,501	\$14,545		\$1,501	\$14,545	
Total Revenue *	\$544,447	\$686,307	-20.7%	\$544,447	\$686,307	-20.7%
% of Total Revenue	6.8%	8.9%	-2.1%	6.8%	8.9%	-2.1%

<u>11000 Home Occupations</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	131	142	(11)	131	142	(11)
Net Taxable Sales	\$325,075	\$440,475	-26.2%	\$325,075	\$440,475	-26.2%
Net Sales Tax	\$11,149	\$10,517	6.0%	\$11,149	\$10,517	6.0%
Delinquent Sales Tax	\$42	\$4,731		\$42	\$4,731	
Use Tax	\$0	\$0	0.0%	\$0	\$0	0.0%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$4	\$519		\$4	\$519	
Total Revenue *	\$11,195	\$15,767	-29.0%	\$11,195	\$15,767	-29.0%
% of Total Revenue	0.1%	0.2%	-0.1%	0.1%	0.2%	-0.1%

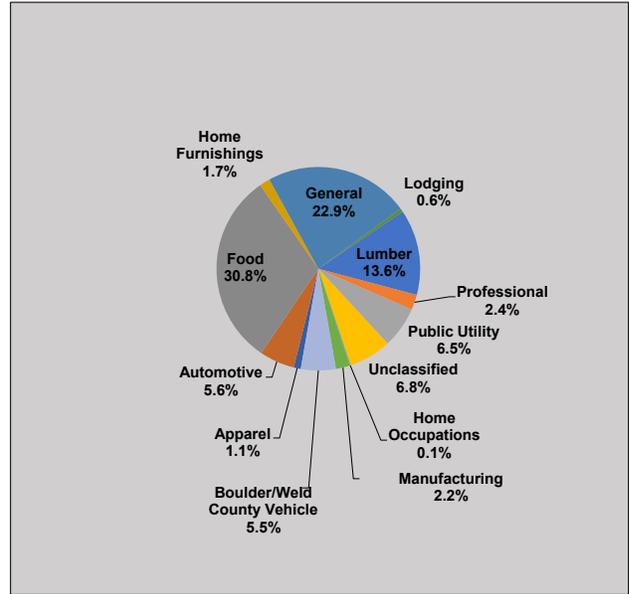
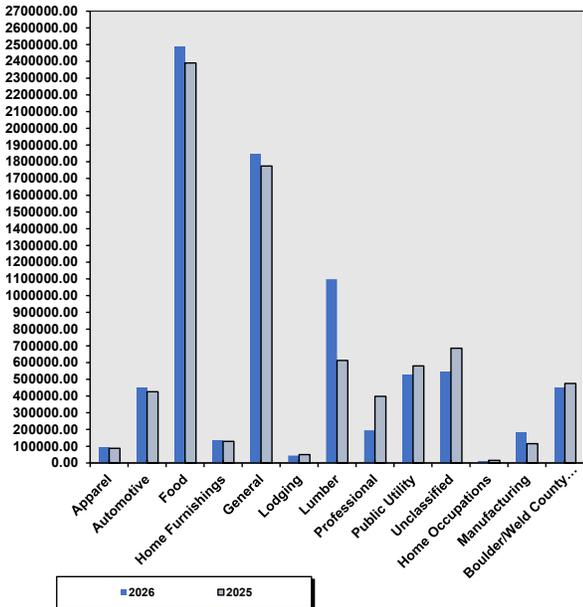
<u>12000 Manufacturing</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	187	192	(5)	187	192	(5)
Net Taxable Sales	\$2,895,706	\$1,254,404	130.8%	\$2,895,706	\$1,254,404	130.8%
Net Sales Tax	\$99,756	\$38,636	158.2%	\$99,756	\$38,636	158.2%
Delinquent Sales Tax	\$1,766	\$4,941		\$1,766	\$4,941	
Use Tax	\$73,265	\$63,824	14.8%	\$73,265	\$63,824	14.8%
Delinquent Use Tax	\$781	\$6,721		\$781	\$6,721	
Other Revenue *	\$3,722	\$1,373		\$3,722	\$1,373	
Total Revenue	\$179,290	\$115,495	55.2%	\$179,290	\$115,495	55.2%
% of Total Revenue	2.2%	1.5%	0.7%	2.2%	1.5%	0.7%

<u>00000 Boulder/Weld County Vehicle</u>	January-26	January-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Use Tax	\$446,778	\$474,926	-5.9%	\$446,778	\$474,926	-5.9%
% of Total Revenue	5.5%	6.1%	-0.6%	5.5%	6.1%	-0.6%

Net Sales & Use Tax by Industry Type

For The Month of

January 2026



Summary Of Sales & Use Tax Activity By Industry

January

2026

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	January 2026	January 2025	INCR/(DECR)	YTD 2026	YTD 2025	INCR/ (DECR)
Apparel			Net Taxable Sales	\$2,520,340	\$2,491,522	1.2%	\$2,520,340	\$2,491,522	1.2%
1000	86		Total Revenue	\$89,950	\$88,122	2.1%	\$89,950	\$88,122	2.1%
Automotive			Net Taxable Sales	\$12,937,920	\$12,257,329	5.6%	\$12,937,920	\$12,257,329	5.6%
2000	398		Total Revenue	\$450,784	\$426,304	5.7%	\$450,784	\$426,304	5.7%
Food			Net Taxable Sales	\$70,772,630	\$66,908,974	5.8%	\$70,772,630	\$66,908,974	5.8%
3000	753		Total Revenue	\$2,484,133	\$2,390,501	3.9%	\$2,484,133	\$2,390,501	3.9%
Home Furnishings			Net Taxable Sales	\$3,724,649	\$3,688,131	1.0%	\$3,724,649	\$3,688,131	1.0%
4000	368		Total Revenue	\$136,159	\$129,546	5.1%	\$136,159	\$129,546	5.1%
General			Net Taxable Sales	\$52,004,202	\$50,091,405	3.8%	\$52,004,202	\$50,091,405	3.8%
5000	2789		Total Revenue	\$1,848,185	\$1,774,106	4.2%	\$1,848,185	\$1,774,106	4.2%
Lodging			Net Taxable Sales	\$1,261,253	\$1,394,752	-9.6%	\$1,261,253	\$1,394,752	-9.6%
6000	252		Total Revenue	\$44,324	\$49,996	-11.3%	\$44,324	\$49,996	-11.3%
Lumber			Net Taxable Sales	\$9,705,130	\$10,023,569	-3.2%	\$9,705,130	\$10,023,569	-3.2%
7000	1100		Total Revenue	\$1,097,918	\$612,933	79.1%	\$1,097,918	\$612,933	79.1%
Professional			Net Taxable Sales	\$4,490,158	\$8,652,912	-48.1%	\$4,490,158	\$8,652,912	-48.1%
8000	2324		Total Revenue	\$195,007	\$398,122	-51.0%	\$195,007	\$398,122	-51.0%
Public Utility			Net Taxable Sales	\$14,887,010	\$16,214,447	-8.2%	\$14,887,010	\$16,214,447	-8.2%
9000	403		Total Revenue	\$527,574	\$580,177	-9.1%	\$527,574	\$580,177	-9.1%
Unclassified			Net Taxable Sales	\$15,025,499	\$19,532,964	-23.1%	\$15,025,499	\$19,532,964	-23.1%
10000	3393		Total Revenue	\$544,447	\$686,307	-20.7%	\$544,447	\$686,307	-20.7%
Home Occupations			Net Taxable Sales	\$325,075	\$440,475	-26.2%	\$325,075	\$440,475	-26.2%
11000	131		Total Revenue	\$11,195	\$15,767	-29.0%	\$11,195	\$15,767	-29.0%
Manufacturing			Net Taxable Sales	\$2,895,706	\$1,254,404	130.8%	\$2,895,706	\$1,254,404	130.8%
12000	187		Total Revenue	\$179,290	\$115,495	55.2%	\$179,290	\$115,495	55.2%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$446,778	\$474,926	-5.9%	\$446,778	\$474,926	-5.9%
GRAND TOTALS	12186		Net Taxable Sales	\$190,549,572	\$192,950,884	-1.2%	\$190,549,572	\$192,950,884	-1.2%
			Total Revenue	\$8,055,744	\$7,742,302	4.0%	\$8,055,744	\$7,742,302	4.0%

Industries

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

Summary of Sales & Use Tax Activity By Geographical Location

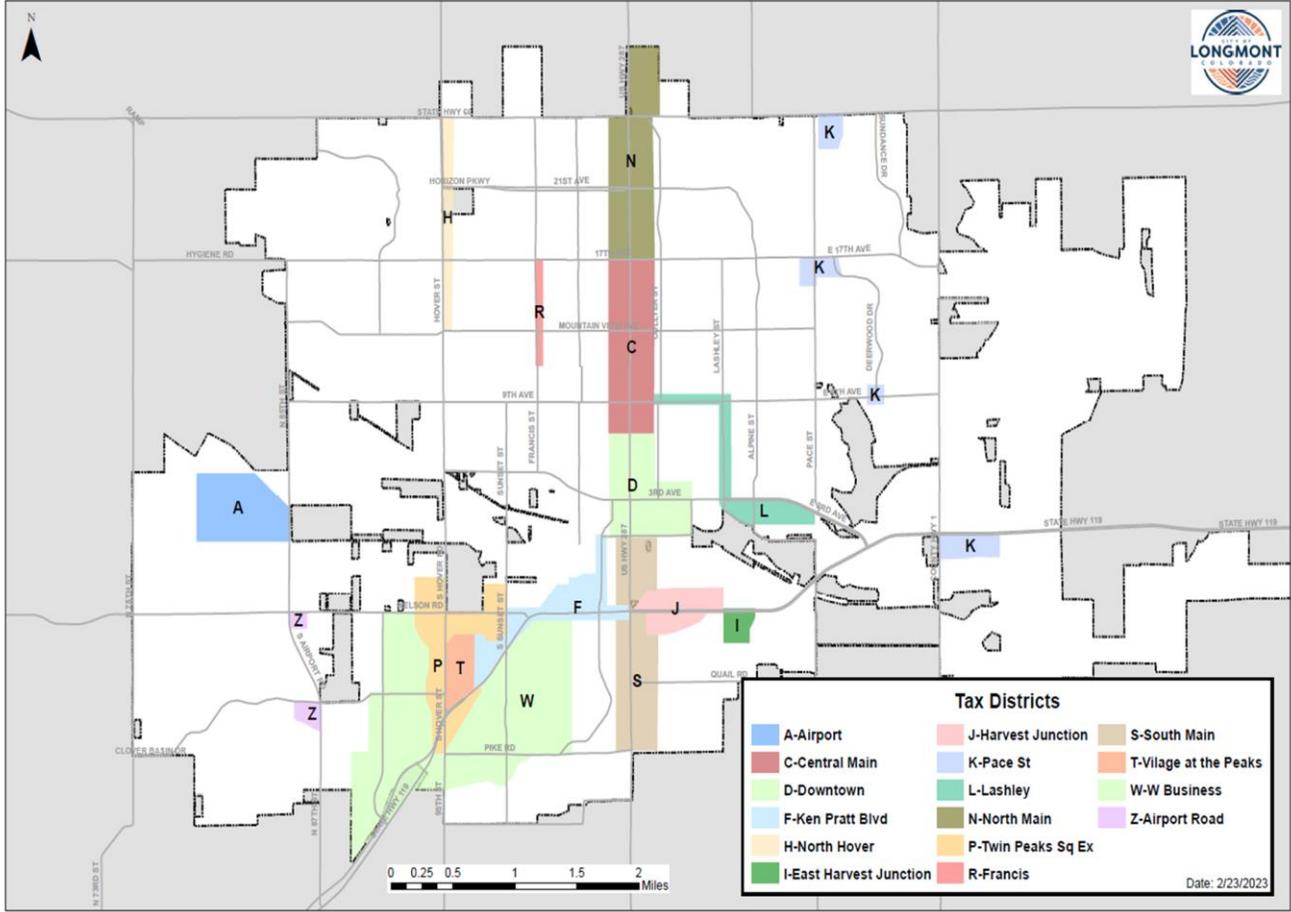
January

2026

LOCATION	NTS / Total Rev.	% Of Total	January-26	January-25	INCR/ (DECR)	% Of Total YTD	YTD 2026	YTD 2025	INCR/ (DECR)
North Main	Net Taxable Sales	9.4%	\$17,841,797	\$17,872,564	-0.2%	9.4%	\$17,841,797	\$17,872,564	-0.2%
	Total Revenue	7.8%	\$631,324	\$631,708	-0.1%	7.8%	\$631,324	\$631,708	-0.1%
Central Main	Net Taxable Sales	2.9%	\$5,438,977	\$4,105,919	32.5%	2.9%	\$5,438,977	\$4,105,919	32.5%
	Total Revenue	1.9%	\$154,913	\$148,476	4.3%	1.9%	\$154,913	\$148,476	4.3%
Downtown	Net Taxable Sales	3.7%	\$7,050,034	\$5,903,013	19.4%	3.7%	\$7,050,034	\$5,903,013	19.4%
	Total Revenue	3.3%	\$262,843	\$216,184	21.6%	3.3%	\$262,843	\$216,184	21.6%
South Main	Net Taxable Sales	2.0%	\$3,894,066	\$3,939,327	-1.1%	2.0%	\$3,894,066	\$3,939,327	-1.1%
	Total Revenue	1.7%	\$137,290	\$132,354	3.7%	1.7%	\$137,290	\$132,354	3.7%
Ken Pratt Boulevard	Net Taxable Sales	5.6%	\$10,681,748	\$10,490,682	1.8%	5.6%	\$10,681,748	\$10,490,682	1.8%
	Total Revenue	4.6%	\$369,333	\$372,292	-0.8%	4.6%	\$369,333	\$372,292	-0.8%
Village At The Peaks	Net Taxable Sales	7.4%	\$14,025,502	\$13,580,125	3.3%	7.4%	\$14,025,502	\$13,580,125	3.3%
	Total Revenue	6.3%	\$506,257	\$497,540	1.8%	6.3%	\$506,257	\$497,540	1.8%
Twin Peaks Square Ext.	Net Taxable Sales	10.7%	\$20,374,745	\$21,747,686	-6.3%	10.7%	\$20,374,745	\$21,747,686	-6.3%
	Total Revenue	9.0%	\$722,673	\$779,830	-7.3%	9.0%	\$722,673	\$779,830	-7.3%
Lashley	Net Taxable Sales	1.5%	\$2,891,197	\$3,052,675	-5.3%	1.5%	\$2,891,197	\$3,052,675	-5.3%
	Total Revenue	1.3%	\$101,463	\$109,405	-7.3%	1.3%	\$101,463	\$109,405	-7.3%
North Hover	Net Taxable Sales	1.8%	\$3,440,998	\$4,072,992	-15.5%	1.8%	\$3,440,998	\$4,072,992	-15.5%
	Total Revenue	1.5%	\$121,942	\$145,928	-16.4%	1.5%	\$121,942	\$145,928	-16.4%
Francis	Net Taxable Sales	0.5%	\$1,001,623	\$814,336	23.0%	0.5%	\$1,001,623	\$814,336	23.0%
	Total Revenue	0.5%	\$39,196	\$33,195	18.1%	0.5%	\$39,196	\$33,195	18.1%
All Others	Net Taxable Sales	4.2%	\$7,943,410	\$5,731,847	38.6%	4.2%	\$7,943,410	\$5,731,847	38.6%
	Total Revenue	4.1%	\$330,226	\$233,821	41.2%	4.1%	\$330,226	\$233,821	41.2%
Out of Town	Net Taxable Sales	27.2%	\$51,880,029	\$61,510,305	-15.7%	27.2%	\$51,880,029	\$61,510,305	-15.7%
	Total Revenue	23.4%	\$1,885,086	\$2,224,597	-15.3%	23.4%	\$1,885,086	\$2,224,597	-15.3%
Miscellaneous	Net Taxable Sales	0.0%	\$37,630	\$12,263	206.9%	0.0%	\$37,630	\$12,263	206.9%
	Total Revenue	0.0%	\$1,293	\$430	200.7%	0.0%	\$1,293	\$430	200.7%
City, Boulder Co/ Weld Co	Net Taxable Sales	3.4%	\$6,459,517	\$6,236,446	3.6%	3.4%	\$6,459,517	\$6,236,446	3.6%
	Total Revenue	17.8%	\$1,430,175	\$949,202	50.7%	17.8%	\$1,430,175	\$949,202	50.7%
SW Business	Net Taxable Sales	1.7%	\$3,230,948	\$2,002,839	61.3%	1.7%	\$3,230,948	\$2,002,839	61.3%
	Total Revenue	1.7%	\$139,780	\$132,332	5.6%	1.7%	\$139,780	\$132,332	5.6%
Airport Road	Net Taxable Sales	0.2%	\$457,872	\$301,466	51.9%	0.2%	\$457,872	\$301,466	51.9%
	Total Revenue	0.2%	\$16,046	\$11,257	42.5%	0.2%	\$16,046	\$11,257	42.5%
Pace	Net Taxable Sales	5.6%	\$10,758,429	\$10,691,922	0.6%	5.6%	\$10,758,429	\$10,691,922	0.6%
	Total Revenue	4.7%	\$381,842	\$383,980	-0.6%	4.7%	\$381,842	\$383,980	-0.6%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	12.1%	\$23,108,900	\$20,862,430	10.8%	12.1%	\$23,108,900	\$20,862,430	10.8%
	Total Revenue	10.2%	\$820,001	\$739,016	11.0%	10.2%	\$820,001	\$739,016	11.0%
Airport	Net Taxable Sales	0.0%	\$32,150	\$22,047	45.8%	0.0%	\$32,150	\$22,047	45.8%
	Total Revenue	0.1%	\$4,061	\$755	437.9%	0.1%	\$4,061	\$755	437.9%
Grand Total	Net Taxable Sales	100%	\$190,549,572	\$192,950,884	-1.2%		\$190,549,572	\$192,950,884	-1.2%
Grand Total	Total Revenue	100%	\$8,055,744	\$7,742,302	4.0%		\$8,055,744	\$7,742,302	4.0%

Approximate Geographical Area of Designation

Abbreviation	Designation	Description
N	North Main	Business between Terry and Emery from Hwy 66 to 17th Ave, including the Walmart Development.
C	Central Main	Business between Terry and Emery from 17th Ave to Longs Peak Ave.
D	Downtown	Business between Terry and Emery from Longs Peak Ave. to half block South of 1st Ave. and between Emery and Martin from 4th Ave. to one block South of 1st Ave.
S	South Main	Business between Terry and Emery from South of 1st Ave. to Pike Road except business with a Ken Pratt Blvd. address.
F	Ken Pratt Blvd.	Business on Ken Pratt Blvd. from Main Street to Sunset plus Business triangulated by Nelson Rd. to Sunset and Burlington Northern Right of Way, and business on Pratt Parkway from 1st to Ken Pratt Boulevard.
T	Village At The Peaks	Business on the Village At The Peaks Urban Renewal Authority.
P	Twin Peaks Square Extended	Business generally South of Rogers Road, West of South Sunset Street, East of Dry Creek Drive, North of Burlington Northern Right of Way, excluding Twin Peaks Urban Renewal Authority.
L	Lashley	Business on Lashley from 9th Ave to Rogers Road, plus all of Weaver Business Park and business on 9th Ave. from Emery to Lashley.
H	North Hover	Business on Hover St between HWY 66 and Mountain View Ave.
R	Francis	Business on Francis St. between 11th Ave. and 17th Ave.
E	All Others	All other licensed business within the City limits of Longmont.
O	Out of Town	All out of town Business licensed to collect Longmont taxes.
A	Airport	Business located at the Vance Brand Municipal Airport.
X	Miscellaneous	Non-licensed and Temporary Business.
V	City, Boulder CO, Weld CO	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
W	SW Business	Business generally located North of Lefthand Creek, East of Burlington Northern Right of Way, West of South Bowen and South of Old Dry Creek. Also South of Nelson Road, East of Clover Creek Drive, West and North of Burlington Northern Right of Way.
Z	Airport Rd	Business generally located on Airport Rd. North of Pike Road, South of Nelson Road.
K	Pace Street	Business generally located on and east of Pace Street and South of Highway 66.
J	Harvest Junction	Business Generally located on Ken Pratt Boulevard East of Main Street and West of Lefthand Creek.
I	East Harvest Junction	Businesses generally located by Costco East of Harvest Junction and Ken Pratt Boulevard.



LODGER TAX

January

2026

Month	2026 Monthly	% Change	2025 Monthly	2026 YTD	% Change	2025 YTD
January	\$23,169	-11.5%	\$26,191	\$23,169	-11.5%	\$26,191
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
Total	\$23,169		\$26,191			

SPECIAL MARIJUANA TAX

January

2026

Month	2026 Month	% Change	2025 Month	2026 YTD	% Change	2025 YTD
January	\$32,553	-17.2%	\$39,295	\$32,553	-17.2%	\$39,295
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
Total	<u><u>\$32,553</u></u>		<u><u>\$39,295</u></u>			