
CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

February 2026

SUMMARY

Title		Data
Total Taxes This Month	\$	7,485,795
Compared to Last Year	\$	7,316,380
Percentage Change:		2.3%

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SALES AND USE TAX SUMMARY
CITY OF LONGMONT

February 2026

Overview

Month of February: Total Sales and Use Tax for the month of February increased overall by 2.3% compared to last year. Current Sales Tax collection increased by 7.1% and current Use Tax collection decreased 6.2%.

Year to Date: Total Sales and Use Tax through February increased by 3.2% for 2026. The Sales Tax component increased by 0.5% and the Use Tax component increased by 24.1%.

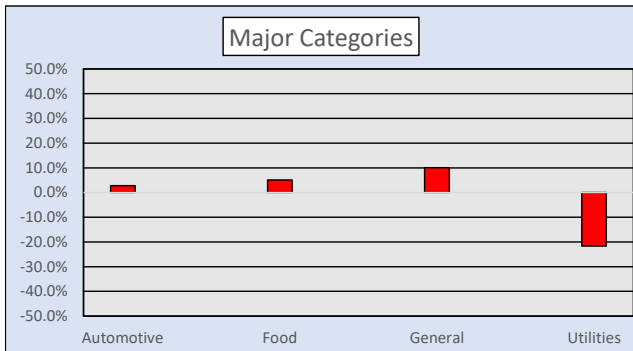
Important note in understanding year-to-year comparative basis within this report:

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 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.

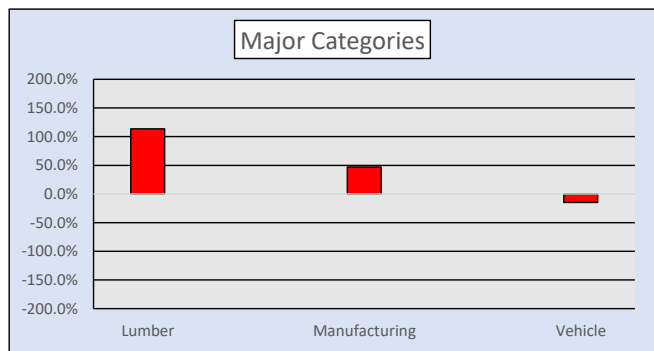
Sales Tax Activity

The Automotive, Food, and General categories increased by 2.8%, 5.1% and 10.0%, respectively, when compared to 2025 YTD. The Utilities category showed a decrease of 21.7% when compared to 2025 YTD.



Use Tax Activity

The Lumber and Manufacturing categories showed increases of 113.5% and 47.2%, respectively, when compared to 2025 YTD. However, the Vehicle category showed a decrease of 14.7% when compared to 2025 YTD.

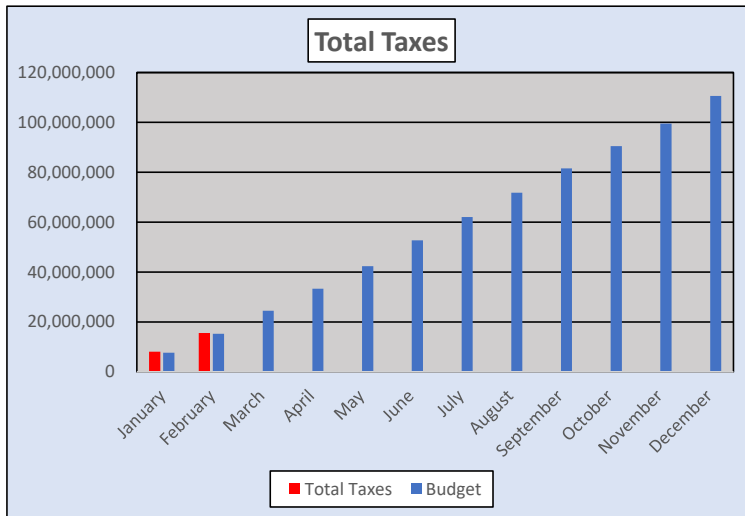


Sales & Use Tax - Budget To Actual

February

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	\$ 7,695,946	\$ 7,695,946	7.0%	\$ 6,693,680	\$ 1,362,064	\$ 8,055,744
February	\$ 7,523,162	\$ 15,219,108	13.8%	\$ 6,714,399	\$ 771,396	\$ 7,485,795
March	\$ 9,240,925	\$ 24,460,033	22.1%			\$ -
April	\$ 8,815,397	\$ 33,275,429	30.1%			\$ -
May	\$ 9,110,404	\$ 42,385,833	38.3%			\$ -
June	\$ 10,290,165	\$ 52,675,998	47.6%			\$ -
July	\$ 9,419,925	\$ 62,095,924	56.1%			\$ -
August	\$ 9,759,341	\$ 71,855,265	65.0%			\$ -
September	\$ 9,675,557	\$ 81,530,823	73.7%			\$ -
October	\$ 8,992,380	\$ 90,523,203	81.8%			\$ -
November	\$ 8,982,386	\$ 99,505,589	89.9%			\$ -
December	\$ 11,120,764	\$ 110,626,353	100%			\$ -
Total	\$ 110,626,353			\$ 13,408,079	\$ 2,133,460	\$ 15,541,538



Revenue Growth Per Fund / Current Year to Previous Year

February 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	\$ 6,401,239	\$ 828,023	\$ 7,229,262	\$ 6,434,120	\$ 1,027,445	\$ 7,461,565	0.5%	24.1%	3.2%	3.37%
PIF Fund	\$ 1,129,626	\$ 146,122	\$ 1,275,748	\$ 1,135,435	\$ 181,314	\$ 1,316,749	0.5%	24.1%	3.2%	3.37%
Streets Fund	\$ 2,834,136	\$ 365,305	\$ 3,199,441	\$ 2,848,747	\$ 453,285	\$ 3,302,032	0.5%	24.1%	3.2%	3.39%
Open Space	\$ 755,767	\$ 97,414	\$ 853,182	\$ 759,662	\$ 120,876	\$ 880,537	0.5%	24.1%	3.2%	3.39%
Public Safety	\$ 2,191,739	\$ 282,502	\$ 2,474,241	\$ 2,203,029	\$ 350,540	\$ 2,553,569	0.5%	24.1%	3.2%	3.39%
LURA	\$ 26,809	\$ -	\$ 26,809	\$ 27,086	\$ -	\$ 27,086	1.0%	N/A	1.0%	11.82%
All Funds Total	\$ 13,339,315	\$ 1,719,367	\$ 15,058,682	\$ 13,408,079	\$ 2,133,460	\$ 15,541,538	0.5%	24.1%	3.2%	3.39%

Budget Increase	6.01%	-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 two months is that the General Fund sales and use tax is up by 3.2%. The 2026 budget only relies on a 3.37% 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 two months, The PIF sales and use tax revenue increased by 3.2%. The 2026 budget only relies on a 3.37% 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 two months, the Street Fund sales and use tax revenue increased by 4.0%. The 2026 budget only relies on a 3.39% 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 two months, the Open Space Fund sales and use tax revenue increased by 3.2%. The 2026 budget only relies on a 3.39% increase in sales and use tax revenue.

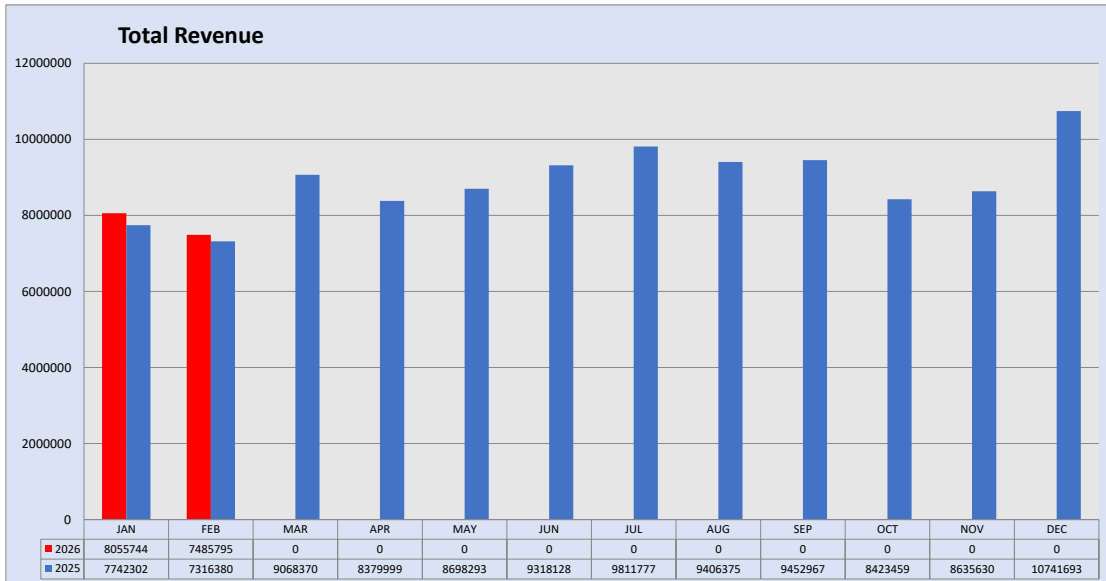
Public Safety The Public Safety Fund portion of the total 3.53% sales and use tax is 0.58%. After two months, Public Safety sales and use tax revenue increased by 3.2%. The 2026 budget only relies on a 3.39% increase in sales and use tax revenue.

LURA For 2026, an amount of \$174,418 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
February 2026

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	12186	11071	1115	12186	11071	1115
Net Taxable Sales	\$187,155,159	\$183,688,561	1.9%	\$377,704,731	\$376,639,445	0.3%
Net Sales Tax	\$6,568,810	\$6,133,282	7.1%	\$13,115,076	\$12,418,493	5.6%
Delinquent Sales Tax	\$109,169	\$324,844		\$233,519	\$694,833	
Use Tax	\$767,047	\$817,541	-6.2%	\$2,125,897	\$1,695,669	25.4%
Delinquent Use Tax	\$4,349	\$11,084		\$7,563	\$23,698	
Other Revenue*	\$36,420	\$29,629		\$59,484	\$225,989	
Total Revenue	\$7,485,795	\$7,316,380	2.3%	\$15,541,539	\$15,058,682	3.2%



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

<u>1000 Apparel</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	86	86	0	86	86	0
Net Taxable Sales	\$2,880,438	\$2,487,257	15.8%	\$5,400,778	\$4,978,779	8.5%
Net Sales Tax	\$99,428	\$86,927	14.4%	\$187,887	\$172,437	9.0%
Delinquent Sales Tax	\$1,813	\$426		\$1,897	\$2,455	
Use Tax	\$41	\$46	-10.9%	\$1,396	\$179	679.9%
Delinquent Use Tax	\$16	\$0		\$16	\$0	
Other Revenue*	\$234	\$45		\$286	\$495	
Total Revenue	\$101,532	\$87,444	16.1%	\$191,482	\$175,566	9.1%
% of Total Revenue	1.4%	1.2%	0.2%	1.2%	1.2%	0.1%

<u>2000 Automotive</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	398	388	10	398	388	10
Net Taxable Sales	\$11,968,833	\$12,156,978	-1.5%	\$24,906,753	\$24,414,307	2.0%
Net Sales Tax	\$418,810	\$411,273	1.8%	\$850,122	\$827,024	2.8%
Delinquent Sales Tax	\$2,029	\$15,334		\$19,624	\$24,024	
Use Tax	\$1,439	\$2,039	-29.4%	\$3,281	\$3,902	-15.9%
Delinquent Use Tax	\$15	\$0		\$50	\$0	
Other Revenue	\$192	\$1,670		\$192	\$1,670	
Total Revenue *	\$422,485	\$430,316	-1.8%	\$873,269	\$856,620	1.9%
% of Total Revenue	5.6%	5.9%	-0.2%	5.6%	5.7%	-0.1%

<u>3000 Food</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	758	727	31	758	727	31
Net Taxable Sales	\$65,414,707	\$65,535,486	-0.2%	\$136,187,337	\$132,444,460	2.8%
Net Sales Tax	\$2,364,189	\$2,260,577	4.6%	\$4,806,261	\$4,572,047	5.1%
Delinquent Sales Tax	\$25,325	\$45,409		\$57,678	\$83,190	
Use Tax	\$10,890	\$18,263	-40.4%	\$20,594	\$33,662	-38.8%
Delinquent Use Tax	\$0	\$10,343		\$4	\$10,570	
Other Revenue	\$18,939	\$10,308		\$18,939	\$35,932	
Total Revenue *	\$2,419,343	\$2,344,900	3.2%	\$4,903,476	\$4,735,401	3.5%
% of Total Revenue	32.3%	32.1%	0.3%	31.6%	31.4%	0.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	365	369	(4)	365	369	(4)
Net Taxable Sales	\$4,188,299	\$3,629,481	15.4%	\$7,912,948	\$7,317,612	8.1%
Net Sales Tax	\$149,330	\$123,967	20.5%	\$279,725	\$249,163	12.3%
Delinquent Sales Tax	\$1,622	\$3,017		\$1,628	\$4,232	
Use Tax	\$695	\$585	18.8%	\$2,575	\$3,720	-30.8%
Delinquent Use Tax	\$0	\$0		\$891	\$0	
Other Revenue *	\$7,499	\$75		\$10,486	\$75	
Total Revenue	\$159,146	\$127,644	24.7%	\$295,305	\$257,190	14.8%
% of Total Revenue	2.1%	1.7%	0.4%	1.9%	1.7%	0.2%
<u>5000 General</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	2860	2174	686	2860	2174	686
Net Taxable Sales	\$53,272,352	\$49,287,428	8.1%	\$105,276,554	\$99,378,833	5.9%
Net Sales Tax	\$1,844,920	\$1,624,456	13.6%	\$3,629,586	\$3,299,148	10.0%
Delinquent Sales Tax	\$30,177	\$110,743		\$76,820	\$120,486	
Use Tax	\$3,516	\$6,226	-43.5%	\$7,440	\$13,432	-44.6%
Delinquent Use Tax	\$0	\$24		\$0	\$379	
Other Revenue	\$1,607	\$13,809		\$14,559	\$95,919	
Total Revenue *	\$1,880,220	\$1,755,258	7.1%	\$3,728,405	\$3,529,364	5.6%
% of Total Revenue	25.1%	24.0%	1.1%	24.0%	23.4%	0.6%
<u>6000 Lodging</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	257	222	35	257	222	35
Net Taxable Sales	\$1,644,614	\$1,522,172	8.0%	\$2,905,867	\$2,916,924	-0.4%
Net Sales Tax	\$56,335	\$53,355	5.6%	\$100,013	\$102,081	-2.0%
Delinquent Sales Tax	\$2,313	\$35		\$2,684	\$254	
Use Tax	\$0	\$239	-100.0%	\$82	\$239	-65.7%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$243	\$4		\$436	\$1,055	
Total Revenue *	\$58,891	\$53,633	9.8%	\$103,215	\$103,629	-0.4%
% of Total Revenue	0.8%	0.7%	0.1%	0.7%	0.7%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	1082	1074	8	1082	1074	8
Net Taxable Sales	\$9,422,767	\$7,867,205	19.8%	\$19,127,897	\$17,890,774	6.9%
Net Sales Tax	\$317,571	\$267,025	18.9%	\$647,303	\$607,055	6.6%
Delinquent Sales Tax	\$11,688	\$9,338		\$18,921	\$21,866	
Use Tax	\$226,594	\$201,778	12.3%	\$985,787	\$461,758	113.5%
Delinquent Use Tax	\$0	\$0		\$107	\$129	
Other Revenue *	\$1,124	\$1,708		\$2,777	\$1,974	
Total Revenue	\$556,977	\$479,849	16.1%	\$1,654,895	\$1,092,782	51.4%
% of Total Revenue	7.4%	6.6%	0.9%	10.6%	7.3%	3.4%

<u>8000 Professional</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	2280	2174	106	2280	2174	106
Net Taxable Sales	\$4,301,203	\$3,531,375	21.8%	\$8,791,361	\$12,184,287	-27.8%
Net Sales Tax	\$147,676	\$118,488	24.6%	\$284,865	\$233,143	22.2%
Delinquent Sales Tax	\$1,128	\$4,783		\$12,081	\$194,062	
Use Tax	\$5,038	\$8,894	-43.4%	\$51,144	\$27,604	85.3%
Delinquent Use Tax	\$0	\$157		\$759	\$5,334	
Other Revenue	\$1,457	\$741		\$1,457	\$71,042	
Total Revenue *	\$155,299	\$133,063	16.7%	\$350,306	\$531,185	-34.1%
% of Total Revenue	2.1%	1.8%	0.3%	2.3%	3.5%	-1.3%

<u>9000 Public Utility</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	401	399	2	401	399	2
Net Taxable Sales	\$10,724,968	\$16,469,778	-34.9%	\$25,611,978	\$32,684,225	-21.6%
Net Sales Tax	\$377,469	\$580,249	-34.9%	\$901,515	\$1,151,594	-21.7%
Delinquent Sales Tax	\$6	\$97		\$460	\$98	
Use Tax	\$1,808	\$7,117	-74.6%	\$4,882	\$15,827	-69.2%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue *	\$79	\$1		\$79	\$122	
Total Revenue	\$379,362	\$587,464	-35.4%	\$906,936	\$1,167,641	-22.3%
% of Total Revenue	5.1%	8.0%	-3.0%	5.8%	7.8%	-1.9%

SALES AND USE TAX

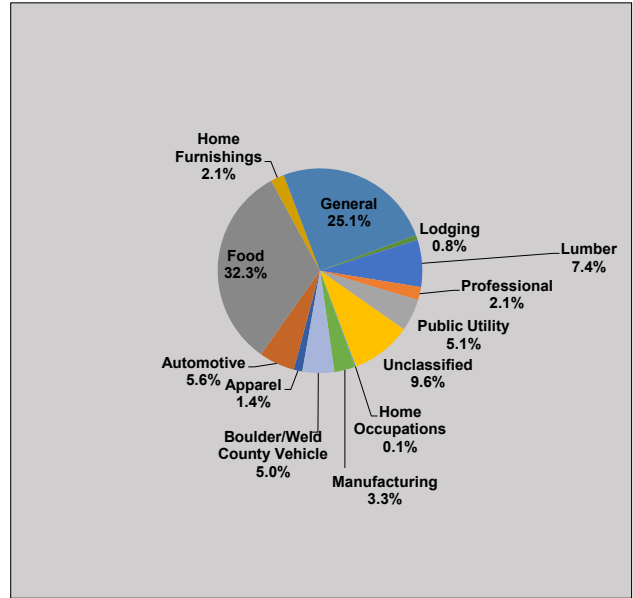
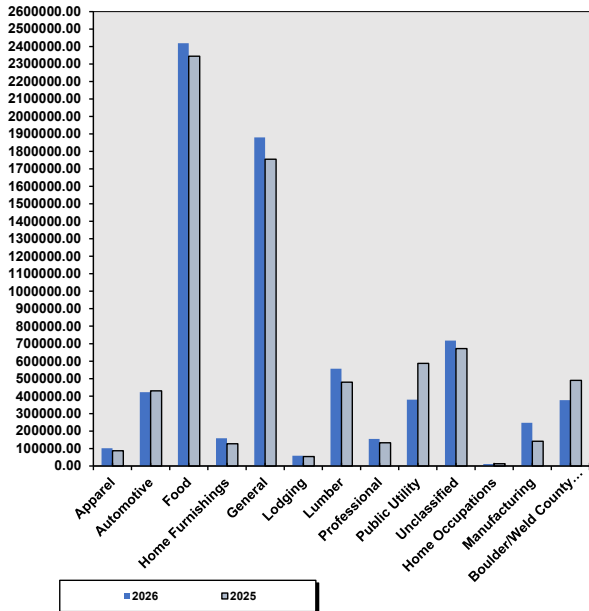
ACCOUNT GROUPS

<u>10000 Unclassified</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	3381	3124	257	3381	3124	257
Net Taxable Sales	\$19,869,918	\$18,928,718	5.0%	\$34,895,417	\$38,461,682	-9.3%
Net Sales Tax	\$697,126	\$547,647	27.3%	\$1,220,938	\$1,096,330	11.4%
Delinquent Sales Tax	\$7,561	\$115,850		\$14,411	\$214,682	
Use Tax	\$10,865	\$8,449	28.6%	\$22,512	\$32,691	-31.1%
Delinquent Use Tax	\$0	\$147		\$637	\$152	
Other Revenue	\$1,892	\$45		\$3,393	\$14,590	
Total Revenue *	\$717,444	\$672,138	6.7%	\$1,261,891	\$1,358,445	-7.1%
% of Total Revenue	9.6%	9.2%	0.4%	8.1%	9.0%	-0.9%
<u>11000 Home Occupations</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	130	142	(12)	130	142	(12)
Net Taxable Sales	\$314,176	\$373,514	-15.9%	\$639,251	\$813,989	-21.5%
Net Sales Tax	\$10,771	\$12,824	-16.0%	\$21,920	\$23,341	-6.1%
Delinquent Sales Tax	\$18	\$29		\$60	\$4,760	
Use Tax	\$3	\$2	50.0%	\$3	\$2	50.0%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$2	\$119		\$6	\$638	
Total Revenue *	\$10,794	\$12,974	-16.8%	\$21,989	\$28,741	-23.5%
% of Total Revenue	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%
<u>12000 Manufacturing</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	188	192	(4)	188	192	(4)
Net Taxable Sales	\$3,152,884	\$1,899,169	66.0%	\$6,048,590	\$3,153,573	91.8%
Net Sales Tax	\$85,185	\$46,494	83.2%	\$184,941	\$85,130	117.2%
Delinquent Sales Tax	\$25,489	\$19,783		\$27,255	\$24,724	
Use Tax	\$129,532	\$73,914	75.2%	\$202,797	\$137,738	47.2%
Delinquent Use Tax	\$4,318	\$413		\$5,099	\$7,134	
Other Revenue *	\$3,152	\$1,104		\$6,874	\$2,477	
Total Revenue	\$247,676	\$141,708	74.8%	\$426,966	\$257,203	66.0%
% of Total Revenue	3.3%	1.9%	1.4%	2.7%	1.7%	1.0%
<u>00000 Boulder/Weld County Vehicle</u>	February-26	February-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Use Tax	\$376,626	\$489,989	-23.1%	\$823,404	\$964,915	-14.7%
% of Total Revenue	5.0%	6.7%	-1.7%	5.3%	6.4%	-1.1%

Net Sales & Use Tax by Industry Type

For The Month of

February 2026



Summary Of Sales & Use Tax Activity By Industry

February

2026

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	February 2026	February 2025	INCR/(DECR)	YTD 2026	YTD 2025	INCR/ (DECR)
Apparel			Net Taxable Sales	\$2,880,438	\$2,487,257	15.8%	\$5,400,778	\$4,978,779	8.5%
1000	86		Total Revenue	\$101,532	\$87,444	16.1%	\$191,482	\$175,566	9.1%
Automotive			Net Taxable Sales	\$11,968,833	\$12,156,978	-1.5%	\$24,906,753	\$24,414,307	2.0%
2000	398		Total Revenue	\$422,485	\$430,316	-1.8%	\$873,269	\$856,620	1.9%
Food			Net Taxable Sales	\$65,414,707	\$65,535,486	-0.2%	\$136,187,337	\$132,444,460	2.8%
3000	758		Total Revenue	\$2,419,343	\$2,344,900	3.2%	\$4,903,476	\$4,735,401	3.5%
Home Furnishings			Net Taxable Sales	\$4,188,299	\$3,629,481	15.4%	\$7,912,948	\$7,317,612	8.1%
4000	365		Total Revenue	\$159,146	\$127,644	24.7%	\$295,305	\$257,190	14.8%
General			Net Taxable Sales	\$53,272,352	\$49,287,428	8.1%	\$105,276,554	\$99,378,833	5.9%
5000	2860		Total Revenue	\$1,880,220	\$1,755,258	7.1%	\$3,728,405	\$3,529,364	5.6%
Lodging			Net Taxable Sales	\$1,644,614	\$1,522,172	8.0%	\$2,905,867	\$2,916,924	-0.4%
6000	257		Total Revenue	\$58,891	\$53,633	9.8%	\$103,215	\$103,629	-0.4%
Lumber			Net Taxable Sales	\$9,422,767	\$7,867,205	19.8%	\$19,127,897	\$17,890,774	6.9%
7000	1082		Total Revenue	\$556,977	\$479,849	16.1%	\$1,654,895	\$1,092,782	51.4%
Professional			Net Taxable Sales	\$4,301,203	\$3,531,375	21.8%	\$8,791,361	\$12,184,287	-27.8%
8000	2280		Total Revenue	\$155,299	\$133,063	16.7%	\$350,306	\$531,185	-34.1%
Public Utility			Net Taxable Sales	\$10,724,968	\$16,469,778	-34.9%	\$25,611,978	\$32,684,225	-21.6%
9000	401		Total Revenue	\$379,362	\$587,464	-35.4%	\$906,936	\$1,167,641	-22.3%
Unclassified			Net Taxable Sales	\$19,869,918	\$18,928,718	5.0%	\$34,895,417	\$38,461,682	-9.3%
10000	3381		Total Revenue	\$717,444	\$672,138	6.7%	\$1,261,891	\$1,358,445	-7.1%
Home Occupations			Net Taxable Sales	\$314,176	\$373,514	-15.9%	\$639,251	\$813,989	-21.5%
11000	130		Total Revenue	\$10,794	\$12,974	-16.8%	\$21,989	\$28,741	-23.5%
Manufacturing			Net Taxable Sales	\$3,152,884	\$1,899,169	66.0%	\$6,048,590	\$3,153,573	91.8%
12000	188		Total Revenue	\$247,676	\$141,708	74.8%	\$426,966	\$257,203	66.0%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$376,626	\$489,989	-23.1%	\$823,404	\$964,915	-14.7%
GRAND TOTALS	12188		Net Taxable Sales	\$187,155,159	\$183,688,561	1.9%	\$377,704,731	\$376,639,445	0.3%
			Total Revenue	\$7,485,795	\$7,316,380	2.3%	\$15,541,539	\$15,058,682	3.2%

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

February

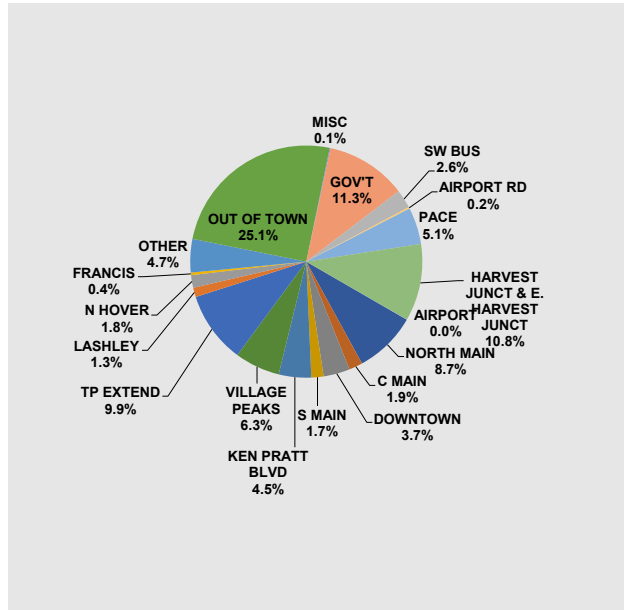
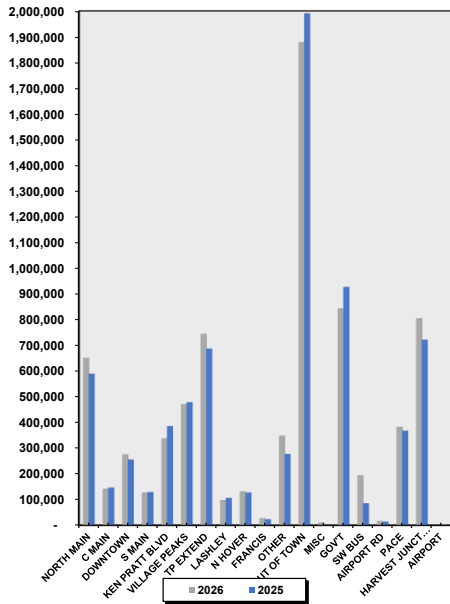
2026

LOCATION	NTS / Total Rev.	% Of Total	February-26	February-25	INCR/ (DECR)	% Of Total YTD	YTD 2026	YTD 2025	INCR/ (DECR)
North Main	Net Taxable Sales	9.8%	\$18,271,803	\$16,677,161	9.6%	9.6%	\$36,113,600	\$34,549,725	4.5%
	Total Revenue	8.7%	\$651,216	\$590,063	10.4%	8.3%	\$1,282,540	\$1,221,771	5.0%
Central Main	Net Taxable Sales	2.1%	\$4,019,130	\$4,379,096	-8.2%	2.5%	\$9,458,107	\$8,485,015	11.5%
	Total Revenue	1.9%	\$141,968	\$146,460	-3.1%	1.9%	\$296,881	\$294,936	0.7%
Downtown	Net Taxable Sales	4.1%	\$7,622,684	\$7,031,275	8.4%	3.9%	\$14,672,718	\$12,934,288	13.4%
	Total Revenue	3.7%	\$275,582	\$255,326	7.9%	3.5%	\$538,425	\$471,510	14.2%
South Main	Net Taxable Sales	1.9%	\$3,632,972	\$3,646,233	-0.4%	2.0%	\$7,527,038	\$7,585,560	-0.8%
	Total Revenue	1.7%	\$127,152	\$128,667	-1.2%	1.7%	\$264,442	\$261,021	1.3%
Ken Pratt Boulevard	Net Taxable Sales	5.1%	\$9,518,589	\$10,487,099	-9.2%	5.3%	\$20,200,337	\$20,977,781	-3.7%
	Total Revenue	4.5%	\$338,151	\$385,756	-12.3%	4.6%	\$707,484	\$758,048	-6.7%
Village At The Peaks	Net Taxable Sales	7.0%	\$13,096,202	\$13,191,034	-0.7%	7.2%	\$27,121,704	\$26,771,159	1.3%
	Total Revenue	6.3%	\$471,486	\$478,945	-1.6%	6.3%	\$977,743	\$976,485	0.1%
Twin Peaks Square Ext.	Net Taxable Sales	11.2%	\$20,908,107	\$19,059,778	9.7%	10.9%	\$41,282,852	\$40,807,464	1.2%
	Total Revenue	9.9%	\$744,563	\$687,613	8.3%	9.4%	\$1,467,236	\$1,467,443	0.0%
Lashley	Net Taxable Sales	1.5%	\$2,770,776	\$2,985,086	-7.2%	1.5%	\$5,661,973	\$6,037,761	-6.2%
	Total Revenue	1.3%	\$97,808	\$106,136	-7.8%	1.3%	\$199,271	\$215,541	-7.5%
North Hover	Net Taxable Sales	1.9%	\$3,549,657	\$3,546,360	0.1%	1.9%	\$6,990,655	\$7,619,352	-8.3%
	Total Revenue	1.8%	\$131,503	\$127,098	3.5%	1.6%	\$253,445	\$273,026	-7.2%
Francis	Net Taxable Sales	0.4%	\$770,075	\$658,853	16.9%	0.5%	\$1,771,698	\$1,473,189	20.3%
	Total Revenue	0.4%	\$26,908	\$23,004	17.0%	0.4%	\$66,104	\$56,199	17.6%
All Others	Net Taxable Sales	4.2%	\$7,914,743	\$6,474,900	22.2%	4.2%	\$15,858,153	\$12,206,747	29.9%
	Total Revenue	4.7%	\$348,139	\$277,461	25.5%	4.4%	\$678,365	\$511,282	32.7%
Out of Town	Net Taxable Sales	27.1%	\$50,652,995	\$55,663,269	-9.0%	27.1%	\$102,533,024	\$117,173,574	-12.5%
	Total Revenue	25.1%	\$1,878,573	\$1,991,206	-5.7%	24.2%	\$3,763,659	\$4,215,803	-10.7%
Miscellaneous	Net Taxable Sales	0.0%	\$49,104	\$3,378	1353.6%	0.0%	\$86,734	\$15,641	454.5%
	Total Revenue	0.1%	\$9,216	\$122	7454.1%	0.1%	\$10,509	\$552	1803.8%
City, Boulder Co/ Weld Co	Net Taxable Sales	3.7%	\$6,943,813	\$6,953,088	-0.1%	3.5%	\$13,403,330	\$13,189,534	1.6%
	Total Revenue	11.3%	\$844,023	\$927,294	-9.0%	14.6%	\$2,274,198	\$1,876,496	21.2%
SW Business	Net Taxable Sales	1.9%	\$3,544,103	\$1,778,845	99.2%	1.8%	\$6,775,051	\$3,781,684	79.2%
	Total Revenue	2.6%	\$193,780	\$85,360	127.0%	2.1%	\$333,560	\$217,692	53.2%
Airport Road	Net Taxable Sales	0.2%	\$467,115	\$386,358	20.9%	0.2%	\$924,987	\$687,824	34.5%
	Total Revenue	0.2%	\$16,261	\$13,615	19.4%	0.2%	\$32,307	\$24,872	29.9%
Pace	Net Taxable Sales	5.7%	\$10,641,181	\$10,324,196	3.1%	5.7%	\$21,399,610	\$21,016,118	1.8%
	Total Revenue	5.1%	\$382,837	\$368,098	4.0%	4.9%	\$764,679	\$752,078	1.7%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	12.2%	\$22,750,017	\$20,407,070	11.5%	12.1%	\$45,858,917	\$41,269,500	11.1%
	Total Revenue	10.8%	\$805,184	\$722,082	11.5%	10.5%	\$1,625,185	\$1,461,098	11.2%
Airport	Net Taxable Sales	0.0%	\$32,093	\$35,482	-9.6%	0.0%	\$64,243	\$57,529	11.7%
	Total Revenue	0.0%	\$1,445	\$2,074	-30.3%	0.0%	\$5,506	\$2,829	94.6%
Grand Total	Net Taxable Sales	100%	\$187,155,159	\$183,688,561	1.9%		\$377,704,731	\$376,639,445	0.3%
Grand Total	Total Revenue	100%	\$7,485,795	\$7,316,380	2.3%		\$15,541,539	\$15,058,682	3.2%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

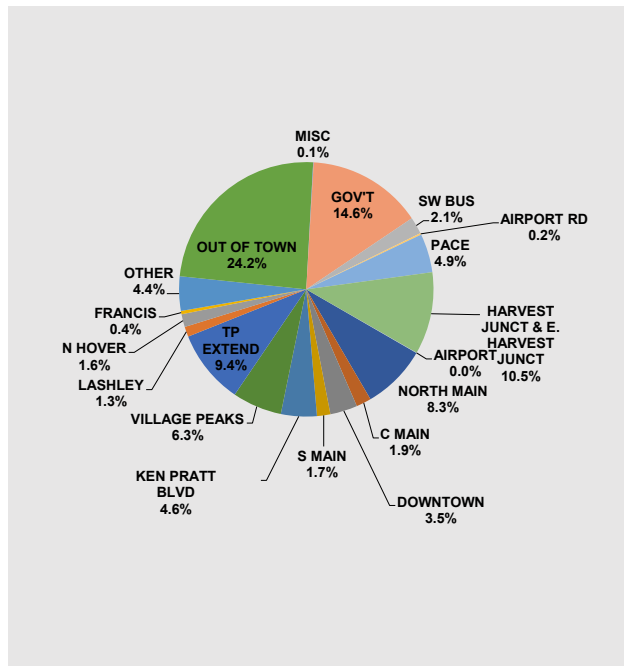
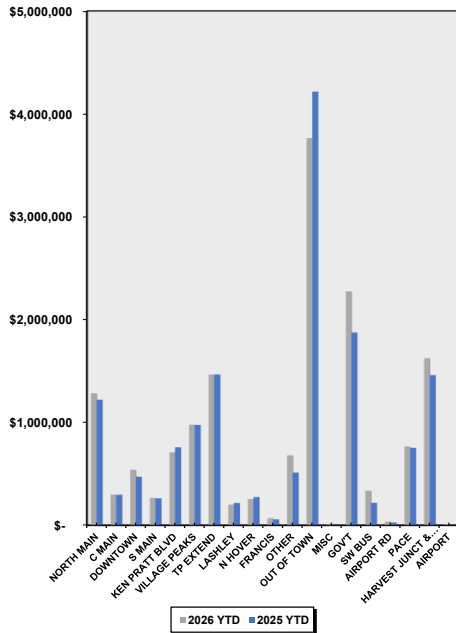
For The Month of

February 2026



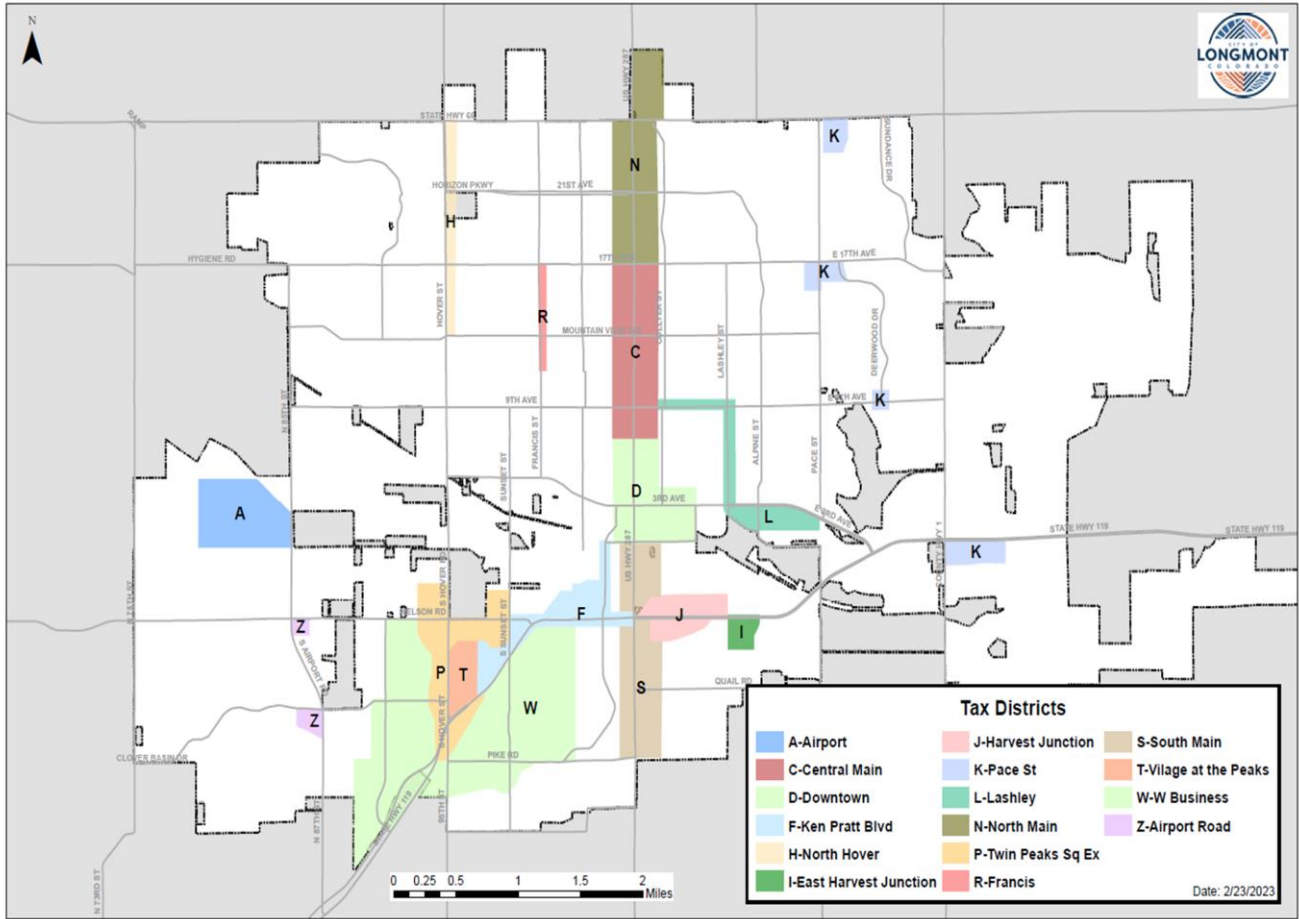
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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

February

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	\$30,892	10.4%	\$27,976	\$54,061	-0.2%	\$54,167
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
Total	\$54,061		\$54,167			

SPECIAL MARIJUANA TAX

February

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	\$37,937	4.4%	\$36,347	\$70,490	-6.8%	\$75,642
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
Total	\$70,490		\$75,642			