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# CITY OF LONGMONT FINANCE DEPARTMENT

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## SALES AND USE TAX DIVISION

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### ANALYSIS OF TAXES

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March 2026

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#### SUMMARY

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<b>Title</b>		<b>Data</b>
Total Taxes This Month	\$	10,209,377
Compared to Last Year	\$	9,068,370
Percentage Change:		12.6%

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# SALES AND USE TAX SUMMARY

## CITY OF LONGMONT

### March 2026

#### Overview

**Month of March:** Total Sales and Use Tax for the month of March increased overall by 12.6% compared to last year. Current Sales Tax collection increased by 5.3% and current Use Tax collection increased 85.1%.

**Year to Date:** Total Sales and Use Tax through March increased by 6.7% for 2026. The Sales Tax component increased by 1.5% and the Use Tax component increased by 47.1%.

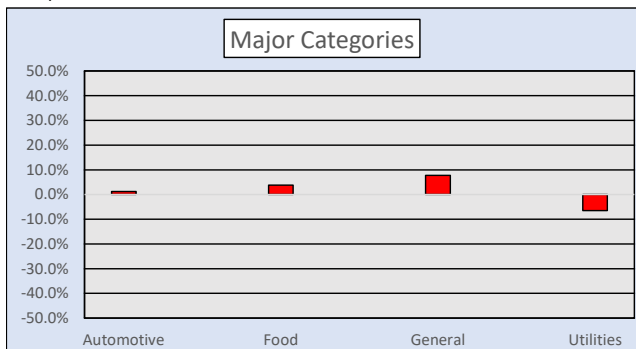
**Important note in understanding year-to-year comparative basis within this report:**

**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.

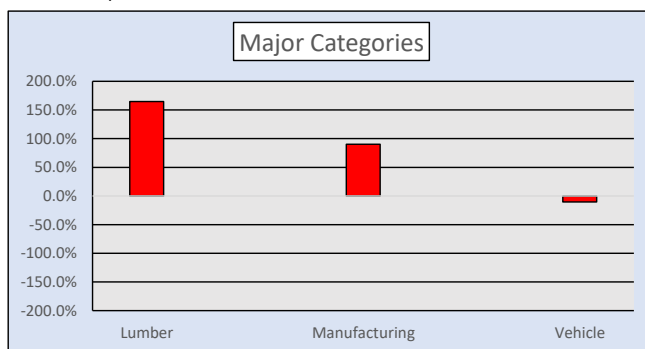
#### Sales Tax Activity

The Automotive, Food, and General categories increased by 1.2%, 3.8% and 7.8%, respectively, when compared to 2025 YTD. The Utilities category showed a decrease of 6.5% when compared to 2025 YTD.



#### Use Tax Activity

The Lumber and Manufacturing categories showed increases of 164.6% and 90.1%, respectively, when compared to 2025 YTD. However, the Vehicle category showed a decrease of 10.5% when compared to 2025 YTD.

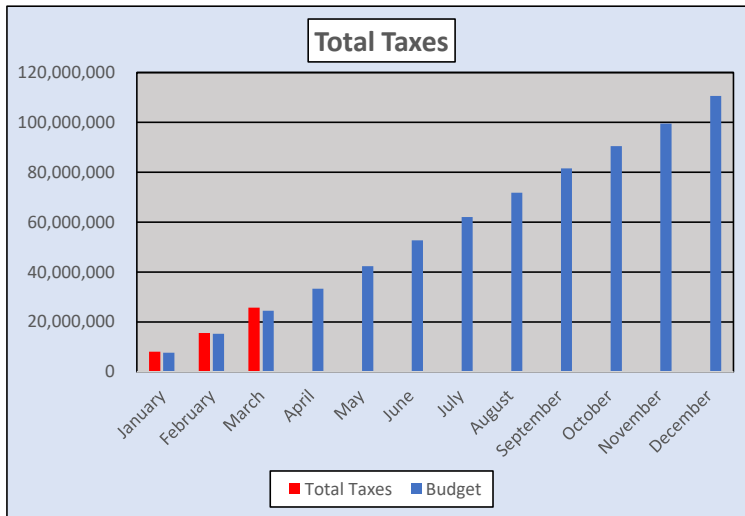


## Sales & Use Tax - Budget To Actual

**March**

**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%	\$ 8,286,317	\$ 1,923,060	\$ 10,209,377
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%			\$ -
<b>Total</b>	<b>\$ 110,626,353</b>			<b>\$ 21,694,395</b>	<b>\$ 4,056,520</b>	<b>\$ 25,750,915</b>



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

**March 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	\$ 10,255,562	\$ 1,328,363	\$ 11,583,925	\$ 10,412,183	\$ 1,953,564	\$ 12,365,747	1.5%	47.1%	6.7%	3.37%
PIF Fund	\$ 1,809,802	\$ 234,417	\$ 2,044,220	\$ 1,837,448	\$ 344,747	\$ 2,182,195	1.5%	47.1%	6.7%	3.37%
Streets Fund	\$ 4,540,109	\$ 586,043	\$ 5,126,152	\$ 4,609,300	\$ 861,868	\$ 5,471,168	1.5%	47.1%	6.7%	3.39%
Open Space	\$ 1,210,691	\$ 156,278	\$ 1,366,968	\$ 1,229,139	\$ 229,831	\$ 1,458,970	1.5%	47.1%	6.7%	3.39%
Public Safety	\$ 3,511,022	\$ 453,206	\$ 3,964,228	\$ 3,564,521	\$ 666,510	\$ 4,231,031	1.5%	47.1%	6.7%	3.39%
LURA	\$ 41,559	\$ -	\$ 41,559	\$ 41,805	\$ -	\$ 41,805	0.6%	N/A	0.6%	11.82%
<b>All Funds Total</b>	<b>\$ 21,368,745</b>	<b>\$ 2,758,307</b>	<b>\$ 24,127,052</b>	<b>\$ 21,694,395</b>	<b>\$ 4,056,520</b>	<b>\$ 25,750,915</b>	<b>1.5%</b>	<b>47.1%</b>	<b>6.7%</b>	<b>3.39%</b>

<b>Budget Increase</b>	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 three months is that the General Fund sales and use tax is up by 6.7%. 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 three months, The PIF sales and use tax revenue increased by 6.7%. 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 three months, the Street Fund sales and use tax revenue increased by 6.7%. 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 three months, the Open Space Fund sales and use tax revenue increased by 6.7%. 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 three months, Public Safety sales and use tax revenue increased by 6.7%. The 2026 budget only relies on a 3.39% increase in sales and use tax revenue.

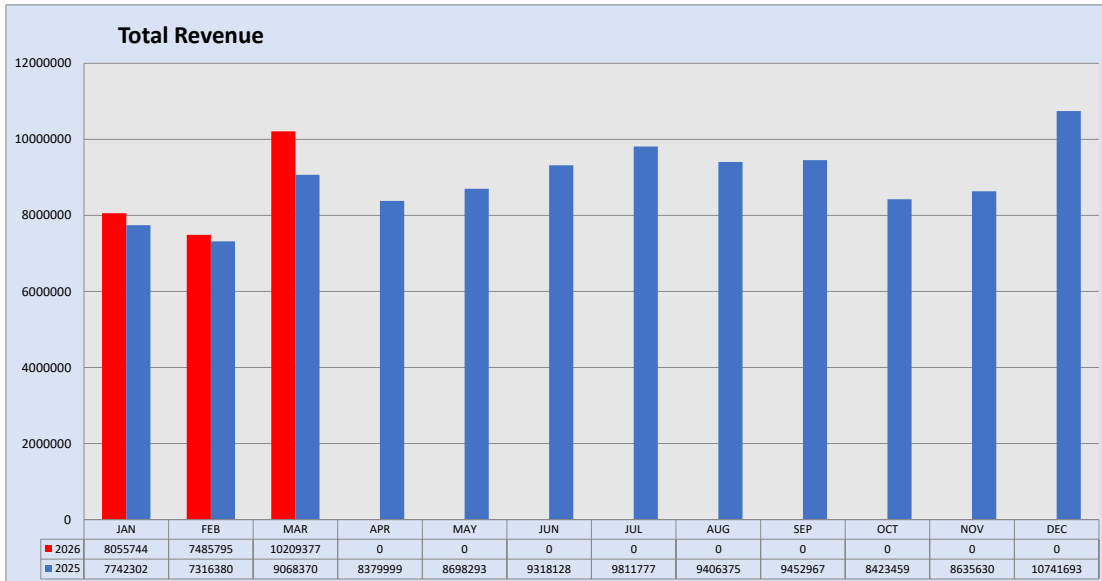
**LURA** For 2026, an amount of \$174,418 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax 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**

**March 2026**

**ACCOUNT GROUPS**

<u>GRAND TOTALS</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	12264	11176	1088	12264	11176	1088
Net Taxable Sales	\$235,103,111	\$227,088,381	3.5%	\$612,807,842	\$603,727,826	1.5%
Net Sales Tax	\$8,217,661	\$7,803,597	5.3%	\$21,332,737	\$20,222,090	5.5%
Delinquent Sales Tax	\$48,176	\$175,305		\$281,695	\$870,138	
Use Tax	\$1,922,747	\$1,038,700	85.1%	\$4,048,644	\$2,734,369	48.1%
Delinquent Use Tax	\$313	\$241		\$7,876	\$23,939	
Other Revenue*	\$20,480	\$50,527		\$79,964	\$276,516	
<b>Total Revenue</b>	<b>\$10,209,377</b>	<b>\$9,068,370</b>	<b>12.6%</b>	<b>\$25,750,916</b>	<b>\$24,127,052</b>	<b>6.7%</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**

<u>1000 Apparel</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	86	87	(1)	86	87	(1)
Net Taxable Sales	\$4,270,674	\$3,932,733	8.6%	\$9,671,452	\$8,911,512	8.5%
Net Sales Tax	\$150,125	\$138,282	8.6%	\$338,012	\$310,719	8.8%
Delinquent Sales Tax	\$61	\$0		\$1,958	\$2,455	
Use Tax	\$18	\$66	-72.7%	\$1,414	\$245	477.1%
Delinquent Use Tax	\$0	\$0		\$16	\$0	
Other Revenue*	\$155	\$0		\$441	\$495	
<b>Total Revenue</b>	<b>\$150,359</b>	<b>\$138,348</b>	<b>8.7%</b>	<b>\$341,841</b>	<b>\$313,914</b>	<b>8.9%</b>
% of Total Revenue	1.5%	1.5%	-0.1%	1.3%	1.3%	0.0%

<u>2000 Automotive</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	398	393	5	398	393	5
Net Taxable Sales	\$15,038,451	\$15,239,032	-1.3%	\$39,945,204	\$39,653,339	0.7%
Net Sales Tax	\$525,605	\$532,509	-1.3%	\$1,375,727	\$1,359,533	1.2%
Delinquent Sales Tax	\$2,322	\$2,552		\$21,946	\$26,576	
Use Tax	\$1,839	\$8,933	-79.4%	\$5,120	\$12,835	-60.1%
Delinquent Use Tax	\$0	\$24		\$50	\$24	
Other Revenue	\$1,245	\$1,437		\$1,437	\$3,107	
<b>Total Revenue *</b>	<b>\$531,011</b>	<b>\$545,455</b>	<b>-2.6%</b>	<b>\$1,404,280</b>	<b>\$1,402,075</b>	<b>0.2%</b>
% of Total Revenue	5.2%	6.0%	-0.8%	5.5%	5.8%	-0.4%

<u>3000 Food</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	765	729	36	765	729	36
Net Taxable Sales	\$74,458,330	\$73,307,940	1.6%	\$210,645,667	\$205,752,400	2.4%
Net Sales Tax	\$2,594,959	\$2,555,658	1.5%	\$7,401,220	\$7,127,705	3.8%
Delinquent Sales Tax	\$25,473	\$24,459		\$83,151	\$107,649	
Use Tax	\$12,382	\$16,589	-25.4%	\$32,976	\$50,251	-34.4%
Delinquent Use Tax	\$216	\$57		\$220	\$10,627	
Other Revenue	\$8,615	\$5,072		\$27,554	\$41,004	
<b>Total Revenue *</b>	<b>\$2,641,645</b>	<b>\$2,601,835</b>	<b>1.5%</b>	<b>\$7,545,121</b>	<b>\$7,337,236</b>	<b>2.8%</b>
% of Total Revenue	25.9%	28.7%	-2.8%	29.3%	30.4%	-1.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	367	366	1	367	366	1
Net Taxable Sales	\$5,402,396	\$5,161,886	4.7%	\$13,315,344	\$12,479,498	6.7%
Net Sales Tax	\$188,526	\$179,793	4.9%	\$468,251	\$428,956	9.2%
Delinquent Sales Tax	\$516	\$963		\$2,144	\$5,195	
Use Tax	\$791	\$536	47.6%	\$3,366	\$4,256	-20.9%
Delinquent Use Tax	\$0	\$0		\$891	\$0	
Other Revenue *	\$89	\$235		\$10,575	\$310	
<b>Total Revenue</b>	<b>\$189,922</b>	<b>\$181,527</b>	<b>4.6%</b>	<b>\$485,227</b>	<b>\$438,717</b>	<b>10.6%</b>
% of Total Revenue	1.9%	2.0%	-0.1%	1.9%	1.8%	0.1%
<u>5000 General</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	2897	2236	661	2897	2236	661
Net Taxable Sales	\$61,815,267	\$60,463,730	2.2%	\$167,091,821	\$159,842,563	4.5%
Net Sales Tax	\$2,171,897	\$2,083,275	4.3%	\$5,801,483	\$5,382,423	7.8%
Delinquent Sales Tax	\$6,853	\$44,963		\$83,673	\$165,449	
Use Tax	\$10,840	\$5,156	110.2%	\$18,280	\$18,588	-1.7%
Delinquent Use Tax	\$16	\$0		\$16	\$379	
Other Revenue	\$1,324	\$26,587		\$15,883	\$122,506	
<b>Total Revenue *</b>	<b>\$2,190,930</b>	<b>\$2,159,981</b>	<b>1.4%</b>	<b>\$5,919,335</b>	<b>\$5,689,345</b>	<b>4.0%</b>
% of Total Revenue	21.5%	23.8%	-2.4%	23.0%	23.6%	-0.6%
<u>6000 Lodging</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	260	223	37	260	223	37
Net Taxable Sales	\$1,982,229	\$1,872,661	5.9%	\$4,888,096	\$4,789,585	2.1%
Net Sales Tax	\$69,336	\$63,148	9.8%	\$169,349	\$165,229	2.5%
Delinquent Sales Tax	\$261	\$0		\$2,945	\$254	
Use Tax	\$0	\$0	0.0%	\$82	\$239	-65.7%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$1,351	\$32		\$1,787	\$1,087	
<b>Total Revenue *</b>	<b>\$70,948</b>	<b>\$63,180</b>	<b>12.3%</b>	<b>\$174,163</b>	<b>\$166,809</b>	<b>4.4%</b>
% of Total Revenue	0.7%	0.7%	0.0%	0.7%	0.7%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	1084	1072	12	1084	1072	12
Net Taxable Sales	\$13,480,252	\$13,058,613	3.2%	\$32,608,149	\$30,949,387	5.4%
Net Sales Tax	\$472,794	\$457,485	<b>3.3%</b>	\$1,120,097	\$1,064,540	<b>5.2%</b>
Delinquent Sales Tax	\$469	\$1,521		\$19,390	\$23,387	
Use Tax	\$1,037,900	\$302,981	<b>242.6%</b>	\$2,023,687	\$764,739	<b>164.6%</b>
Delinquent Use Tax	\$0	\$0		\$107	\$129	
Other Revenue *	\$665	\$8,785		\$3,442	\$10,759	
<b>Total Revenue</b>	<b>\$1,511,828</b>	<b>\$770,772</b>	<b>96.1%</b>	<b>\$3,166,723</b>	<b>\$1,863,554</b>	<b>69.9%</b>
% of Total Revenue	14.8%	8.5%	6.3%	12.3%	7.7%	4.6%

<u>8000 Professional</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	2296	2190	106	2296	2190	106
Net Taxable Sales	\$7,196,111	\$8,852,006	-18.7%	\$15,987,472	\$21,036,293	-24.0%
Net Sales Tax	\$247,073	\$271,316	<b>-8.9%</b>	\$531,938	\$504,459	<b>5.4%</b>
Delinquent Sales Tax	\$4,303	\$38,745		\$16,384	\$232,807	
Use Tax	\$23,839	\$13,993	<b>70.4%</b>	\$74,983	\$41,597	<b>80.3%</b>
Delinquent Use Tax	\$0	\$160		\$759	\$5,494	
Other Revenue	\$5,085	\$635		\$6,542	\$71,677	
<b>Total Revenue *</b>	<b>\$280,300</b>	<b>\$324,849</b>	<b>-13.7%</b>	<b>\$630,606</b>	<b>\$856,034</b>	<b>-26.3%</b>
% of Total Revenue	2.7%	3.6%	-0.8%	2.4%	3.5%	-1.1%

<u>9000 Public Utility</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	401	398	3	401	398	3
Net Taxable Sales	\$19,412,278	\$15,445,916	25.7%	\$45,024,256	\$48,130,141	-6.5%
Net Sales Tax	\$683,663	\$543,186	<b>25.9%</b>	\$1,585,178	\$1,694,780	<b>-6.5%</b>
Delinquent Sales Tax	\$114	\$513		\$574	\$611	
Use Tax	\$5,872	\$14,865	<b>-60.5%</b>	\$10,754	\$30,692	<b>-65.0%</b>
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue *	\$50	\$54		\$129	\$176	
<b>Total Revenue</b>	<b>\$689,699</b>	<b>\$558,618</b>	<b>23.5%</b>	<b>\$1,596,635</b>	<b>\$1,726,259</b>	<b>-7.5%</b>
% of Total Revenue	6.8%	6.2%	0.6%	6.2%	7.2%	-1.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	3394	3150	244	3394	3150	244
Net Taxable Sales	\$28,600,099	\$26,495,973	7.9%	\$63,495,516	\$64,957,655	-2.3%
Net Sales Tax	\$994,209	\$898,924	<b>10.6%</b>	\$2,215,147	\$1,995,254	<b>11.0%</b>
Delinquent Sales Tax	\$6,893	\$27,971		\$21,304	\$242,653	
Use Tax	\$46,184	\$35,815	<b>29.0%</b>	\$68,696	\$68,506	<b>0.3%</b>
Delinquent Use Tax	\$24	\$0		\$661	\$152	
Other Revenue	\$1,769	\$3,752		\$5,162	\$18,342	
<b>Total Revenue *</b>	<b>\$1,049,079</b>	<b>\$966,462</b>	<b>8.5%</b>	<b>\$2,310,970</b>	<b>\$2,324,907</b>	<b>-0.6%</b>
% of Total Revenue	10.3%	10.7%	-0.4%	9.0%	9.6%	-0.7%

<u>11000 Home Occupations</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	129	141	(12)	129	141	(12)
Net Taxable Sales	\$405,996	\$516,001	-21.3%	\$1,045,247	\$1,329,990	-21.4%
Net Sales Tax	\$13,965	\$17,740	<b>-21.3%</b>	\$35,885	\$41,081	<b>-12.6%</b>
Delinquent Sales Tax	\$0	\$0		\$60	\$4,760	
Use Tax	\$0	\$52	<b>-100.0%</b>	\$3	\$54	<b>-94.4%</b>
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$2	\$0		\$8	\$638	
<b>Total Revenue *</b>	<b>\$13,967</b>	<b>\$17,792</b>	<b>-21.5%</b>	<b>\$35,956</b>	<b>\$46,533</b>	<b>-22.7%</b>
% of Total Revenue	0.1%	0.2%	-0.1%	0.1%	0.2%	-0.1%

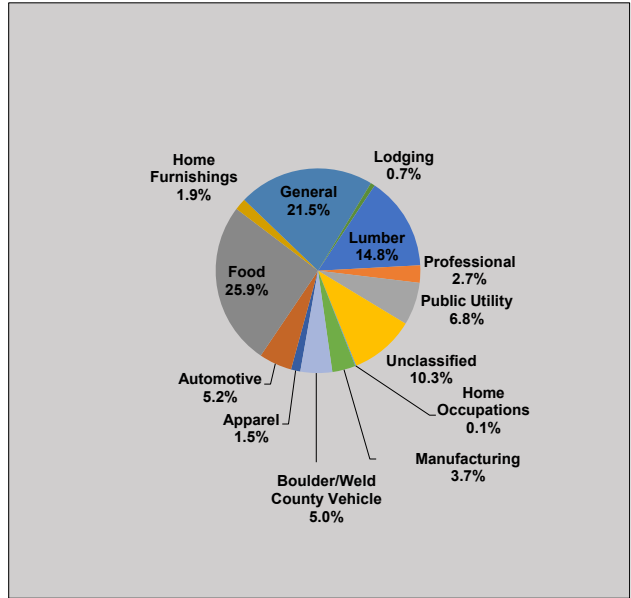
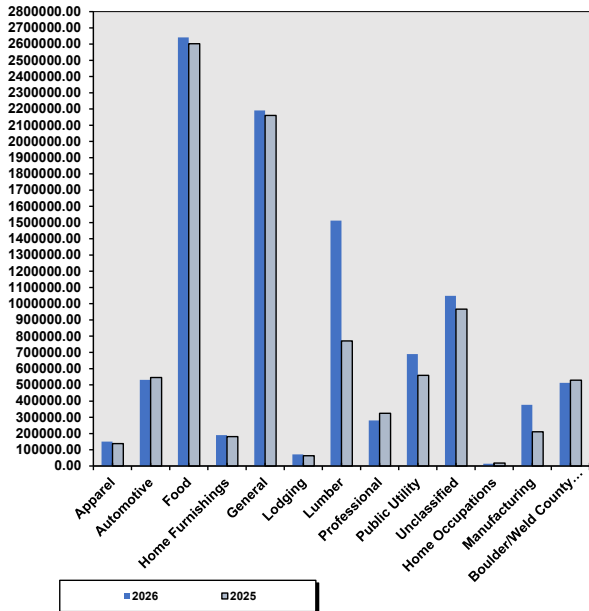
<u>12000 Manufacturing</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Active Accounts	187	191	(4)	187	191	(4)
Net Taxable Sales	\$3,041,028	\$2,741,890	10.9%	\$9,089,618	\$5,895,463	54.2%
Net Sales Tax	\$105,509	\$62,281	<b>69.4%</b>	\$290,450	\$147,411	<b>97.0%</b>
Delinquent Sales Tax	\$911	\$33,618		\$28,166	\$58,342	
Use Tax	\$270,546	\$111,322	<b>143.0%</b>	\$473,343	\$249,060	<b>90.1%</b>
Delinquent Use Tax	\$57	\$0		\$5,156	\$7,134	
Other Revenue *	\$130	\$3,938		\$7,004	\$6,415	
<b>Total Revenue</b>	<b>\$377,153</b>	<b>\$211,159</b>	<b>78.6%</b>	<b>\$804,119</b>	<b>\$468,362</b>	<b>71.7%</b>
% of Total Revenue	3.7%	2.3%	1.4%	3.1%	1.9%	1.2%

<u>00000 Boulder/Weld County Vehicle</u>	March-26	March-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/(DECR)
Use Tax	\$512,536	\$528,392	-3.0%	\$1,335,940	\$1,493,307	-10.5%
% of Total Revenue	5.0%	5.8%	-0.8%	5.2%	6.2%	-1.0%

Net Sales & Use Tax by Industry Type

For The Month of

March 2026



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

**March**

**2026**

Account Group/	Account Number	Active Accounts	NTS / Total Rev.	March 2026	March 2025	INCR/(DECR)	YTD 2026	YTD 2025	INCR/ (DECR)
Apparel			Net Taxable Sales	\$4,270,674	\$3,932,733	8.6%	\$9,671,452	\$8,911,512	8.5%
1000	86		Total Revenue	\$150,359	\$138,348	8.7%	\$341,841	\$313,914	8.9%
Automotive			Net Taxable Sales	\$15,038,451	\$15,239,032	-1.3%	\$39,945,204	\$39,653,339	0.7%
2000	398		Total Revenue	\$531,011	\$545,455	-2.6%	\$1,404,280	\$1,402,075	0.2%
Food			Net Taxable Sales	\$74,458,330	\$73,307,940	1.6%	\$210,645,667	\$205,752,400	2.4%
3000	765		Total Revenue	\$2,641,645	\$2,601,835	1.5%	\$7,545,121	\$7,337,236	2.8%
Home Furnishings			Net Taxable Sales	\$5,402,396	\$5,161,886	4.7%	\$13,315,344	\$12,479,498	6.7%
4000	367		Total Revenue	\$189,922	\$181,527	4.6%	\$485,227	\$438,717	10.6%
General			Net Taxable Sales	\$61,815,267	\$60,463,730	2.2%	\$167,091,821	\$159,842,563	4.5%
5000	2897		Total Revenue	\$2,190,930	\$2,159,981	1.4%	\$5,919,335	\$5,689,345	4.0%
Lodging			Net Taxable Sales	\$1,982,229	\$1,872,661	5.9%	\$4,888,096	\$4,789,585	2.1%
6000	260		Total Revenue	\$70,948	\$63,180	12.3%	\$174,163	\$166,809	4.4%
Lumber			Net Taxable Sales	\$13,480,252	\$13,058,613	3.2%	\$32,608,149	\$30,949,387	5.4%
7000	1084		Total Revenue	\$1,511,828	\$770,772	96.1%	\$3,166,723	\$1,863,554	69.9%
Professional			Net Taxable Sales	\$7,196,111	\$8,852,006	-18.7%	\$15,987,472	\$21,036,293	-24.0%
8000	2296		Total Revenue	\$280,300	\$324,849	-13.7%	\$630,606	\$856,034	-26.3%
Public Utility			Net Taxable Sales	\$19,412,278	\$15,445,916	25.7%	\$45,024,256	\$48,130,141	-6.5%
9000	401		Total Revenue	\$689,699	\$558,618	23.5%	\$1,596,635	\$1,726,259	-7.5%
Unclassified			Net Taxable Sales	\$28,600,099	\$26,495,973	7.9%	\$63,495,516	\$64,957,655	-2.3%
10000	3394		Total Revenue	\$1,049,079	\$966,462	8.5%	\$2,310,970	\$2,324,907	-0.6%
Home Occupations			Net Taxable Sales	\$405,996	\$516,001	-21.3%	\$1,045,247	\$1,329,990	-21.4%
11000	129		Total Revenue	\$13,967	\$17,792	-21.5%	\$35,956	\$46,533	-22.7%
Manufacturing			Net Taxable Sales	\$3,041,028	\$2,741,890	10.9%	\$9,089,618	\$5,895,463	54.2%
12000	187		Total Revenue	\$377,153	\$211,159	78.6%	\$804,119	\$468,362	71.7%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$512,536	\$528,392	-3.0%	\$1,335,940	\$1,493,307	-10.5%
<b>GRAND TOTALS</b>	<b>12266</b>		Net Taxable Sales	<b>\$235,103,111</b>	<b>\$227,088,381</b>	<b>3.5%</b>	<b>\$612,807,842</b>	<b>\$603,727,826</b>	<b>1.5%</b>
			Total Revenue	<b>\$10,209,377</b>	<b>\$9,068,370</b>	<b>12.6%</b>	<b>\$25,750,916</b>	<b>\$24,127,052</b>	<b>6.7%</b>

## Industries

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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**

**March**

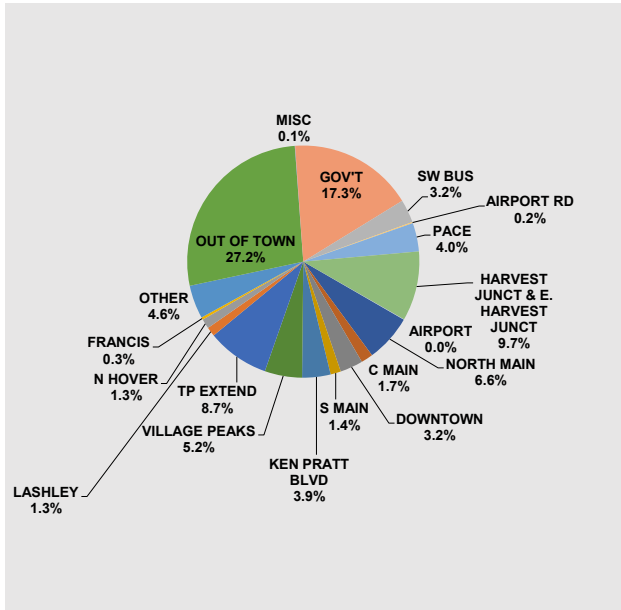
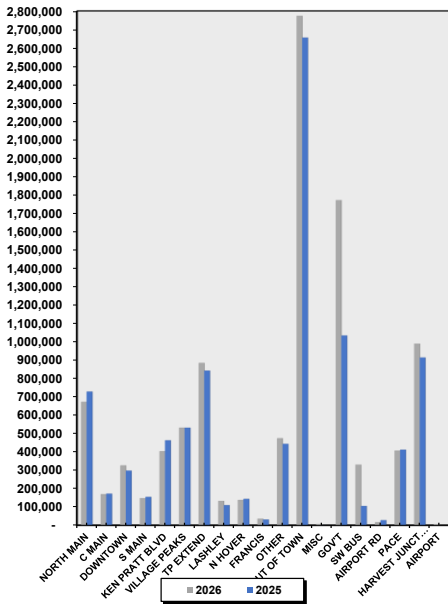
**2026**

LOCATION	NTS / Total Rev.	% Of Total	March-26	March-25	INCR/ (DECR)	% Of Total YTD	YTD 2026	YTD 2025	INCR/ (DECR)
North Main	Net Taxable Sales	8.1%	\$19,072,946	\$20,033,020	-4.8%	9.0%	\$55,186,546	\$54,582,745	1.1%
	Total Revenue	6.6%	\$672,621	\$728,505	-7.7%	7.6%	\$1,955,161	\$1,950,276	0.3%
Central Main	Net Taxable Sales	2.0%	\$4,688,859	\$4,843,009	-3.2%	2.3%	\$14,146,966	\$13,328,024	6.1%
	Total Revenue	1.7%	\$169,298	\$171,843	-1.5%	1.8%	\$466,179	\$466,779	-0.1%
Downtown	Net Taxable Sales	3.7%	\$8,724,177	\$8,422,078	3.6%	3.8%	\$23,396,895	\$21,356,366	9.6%
	Total Revenue	3.2%	\$325,790	\$297,617	9.5%	3.4%	\$864,215	\$769,127	12.4%
South Main	Net Taxable Sales	1.8%	\$4,138,620	\$4,338,930	-4.6%	1.9%	\$11,665,658	\$11,924,490	-2.2%
	Total Revenue	1.4%	\$147,408	\$154,323	-4.5%	1.6%	\$411,850	\$415,344	-0.8%
Ken Pratt Boulevard	Net Taxable Sales	4.8%	\$11,324,530	\$12,849,791	-11.9%	5.1%	\$31,524,867	\$33,827,572	-6.8%
	Total Revenue	3.9%	\$403,117	\$462,854	-12.9%	4.3%	\$1,110,601	\$1,220,902	-9.0%
Village At The Peaks	Net Taxable Sales	6.3%	\$14,736,384	\$14,763,009	-0.2%	6.8%	\$41,858,088	\$41,534,168	0.8%
	Total Revenue	5.2%	\$531,433	\$531,498	0.0%	5.9%	\$1,509,176	\$1,507,983	0.1%
Twin Peaks Square Ext.	Net Taxable Sales	10.5%	\$24,747,685	\$23,835,220	3.8%	10.8%	\$66,030,537	\$64,642,684	2.1%
	Total Revenue	8.7%	\$884,894	\$842,826	5.0%	9.1%	\$2,352,130	\$2,310,269	1.8%
Lashley	Net Taxable Sales	1.6%	\$3,723,225	\$3,079,226	20.9%	1.5%	\$9,385,198	\$9,116,987	2.9%
	Total Revenue	1.3%	\$131,830	\$109,296	20.6%	1.3%	\$331,101	\$324,837	1.9%
North Hover	Net Taxable Sales	1.6%	\$3,785,000	\$3,971,788	-4.7%	1.8%	\$10,775,655	\$11,591,140	-7.0%
	Total Revenue	1.3%	\$137,334	\$143,560	-4.3%	1.5%	\$390,779	\$416,586	-6.2%
Francis	Net Taxable Sales	0.4%	\$993,491	\$868,856	14.3%	0.5%	\$2,765,189	\$2,342,045	18.1%
	Total Revenue	0.3%	\$34,883	\$30,891	12.9%	0.4%	\$100,987	\$87,090	16.0%
All Others	Net Taxable Sales	4.9%	\$11,411,650	\$10,935,572	4.4%	4.4%	\$27,269,803	\$23,142,319	17.8%
	Total Revenue	4.6%	\$473,892	\$443,636	6.8%	4.5%	\$1,152,257	\$954,918	20.7%
Out of Town	Net Taxable Sales	33.2%	\$77,938,114	\$73,136,588	6.6%	29.4%	\$180,471,138	\$190,310,162	-5.2%
	Total Revenue	27.2%	\$2,774,132	\$2,655,583	4.5%	25.4%	\$6,537,791	\$6,871,386	-4.9%
Miscellaneous	Net Taxable Sales	0.1%	\$142,501	\$49,066	190.4%	0.0%	\$229,235	\$64,707	254.3%
	Total Revenue	0.1%	\$5,440	\$1,716	217.0%	0.1%	\$15,949	\$2,268	603.2%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.8%	\$6,591,733	\$6,338,513	4.0%	3.3%	\$19,995,063	\$19,528,047	2.4%
	Total Revenue	17.3%	\$1,770,778	\$1,034,174	71.2%	15.7%	\$4,044,976	\$2,910,670	39.0%
SW Business	Net Taxable Sales	1.4%	\$3,198,245	\$1,959,569	63.2%	1.6%	\$9,973,296	\$5,741,253	73.7%
	Total Revenue	3.2%	\$329,893	\$104,836	214.7%	2.6%	\$663,453	\$322,528	105.7%
Airport Road	Net Taxable Sales	0.2%	\$460,713	\$446,928	3.1%	0.2%	\$1,385,700	\$1,134,752	22.1%
	Total Revenue	0.2%	\$16,071	\$27,666	-41.9%	0.2%	\$48,378	\$52,538	-7.9%
Pace	Net Taxable Sales	4.8%	\$11,330,388	\$11,347,106	-0.1%	5.3%	\$32,729,998	\$32,363,224	1.1%
	Total Revenue	4.0%	\$406,514	\$411,898	-1.3%	4.5%	\$1,171,193	\$1,163,976	0.6%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.9%	\$27,965,988	\$25,841,553	8.2%	12.0%	\$73,824,905	\$67,111,053	10.0%
	Total Revenue	9.7%	\$989,276	\$914,368	8.2%	10.2%	\$2,614,461	\$2,375,466	10.1%
Airport	Net Taxable Sales	0.1%	\$128,862	\$28,559	351.2%	0.0%	\$193,105	\$86,088	124.3%
	Total Revenue	0.0%	\$4,773	\$1,280	272.9%	0.0%	\$10,279	\$4,109	150.2%
Grand Total	Net Taxable Sales	100%	\$235,103,111	\$227,088,381	3.5%		\$612,807,842	\$603,727,826	1.5%
Grand Total	Total Revenue	100%	\$10,209,377	\$9,068,370	12.6%		\$25,750,916	\$24,127,052	6.7%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

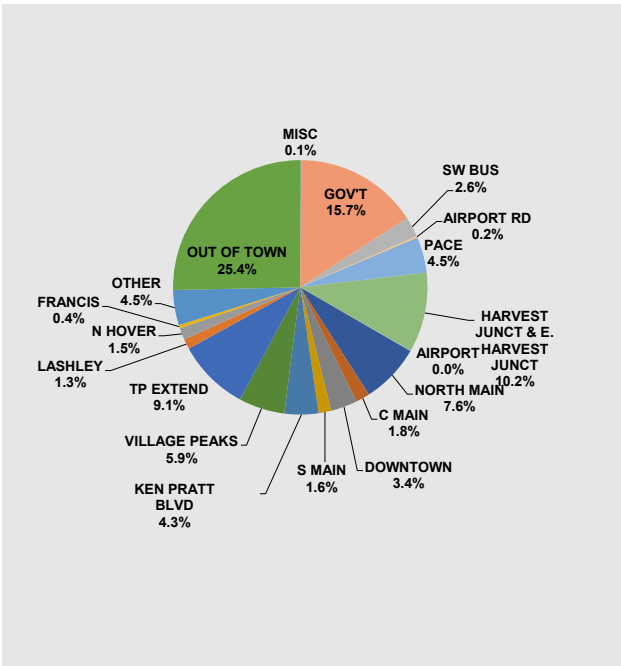
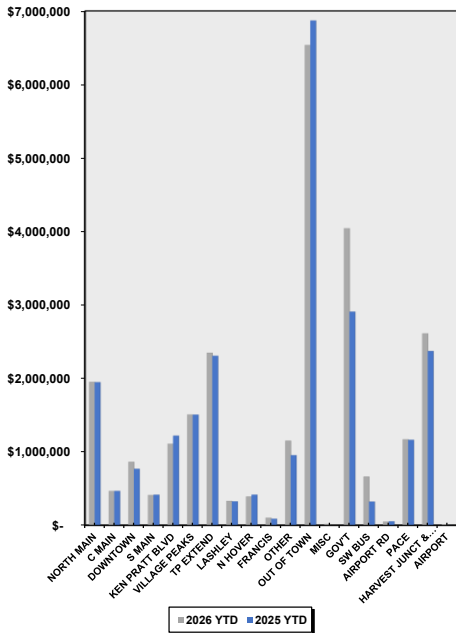
For The Month of

March 2026



SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

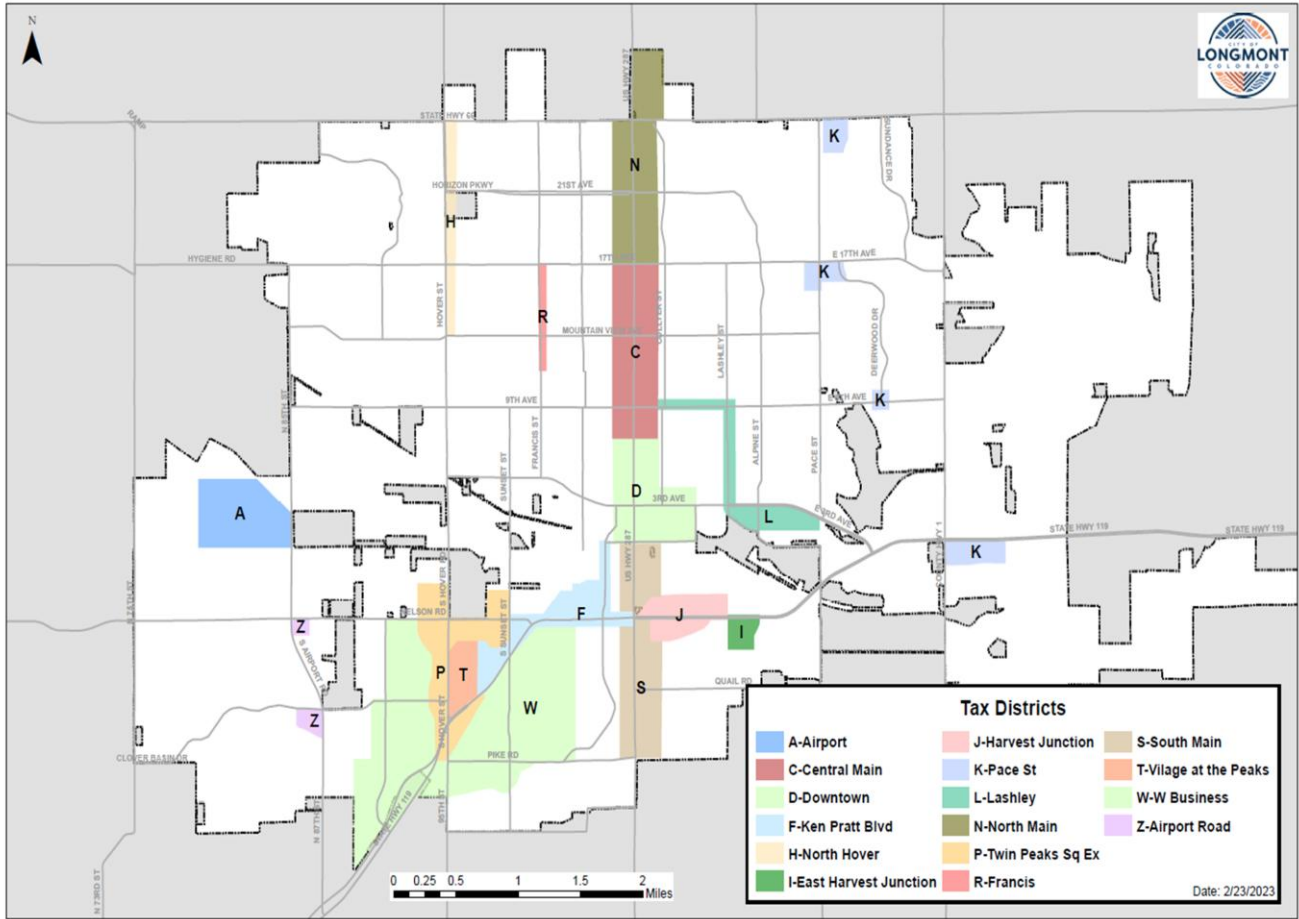
YEAR TO DATE (YTD)



**Approximate Geographical Area of Designation**

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



**LODGER TAX**

**March**

**2026**

<b>Month</b>	<b>2026 Monthly</b>	<b>% Change</b>	<b>2025 Monthly</b>	<b>2026 YTD</b>	<b>% Change</b>	<b>2025 YTD</b>
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	\$68,417	113.4%	\$32,055	\$122,478	42.1%	\$86,222
April						
May						
June						
July						
August						
September						
October						
November						
December						
<b>Total</b>	<b>\$122,478</b>		<b>\$86,222</b>			

**SPECIAL MARIJUANA TAX**

**March**

**2026**

<b>Month</b>	<b>2026 Month</b>	<b>% Change</b>	<b>2025 Month</b>	<b>2026 YTD</b>	<b>% Change</b>	<b>2025 YTD</b>
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	\$40,516	-4.2%	\$42,314	\$111,006	-5.9%	\$117,957
April						
May						
June						
July						
August						
September						
October						
November						
December						
<b>Total</b>	<u><u>\$111,006</u></u>		<u><u>\$117,957</u></u>			