CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

April 2026

SUMMARY

Title		Data
Total Taxes This Month	$	7,869,120
Compared to Last Year	$	8,379,999
Percentage Change:		-6.1%

SALES AND USE TAX SUMMARY

CITY OF LONGMONT

April 2026

Overview

Month of April: Total Sales and Use Tax for the month of April decreased overall by 6.1% compared to last year. Current Sales Tax collection decreased by 2.0% and current Use Tax collection decreased 36.7%.

Year to Date: Total Sales and Use Tax through April increased by 3.4% for 2026. The Sales Tax component decreased by 0.7% and the Use Tax component increased by 24.4%.

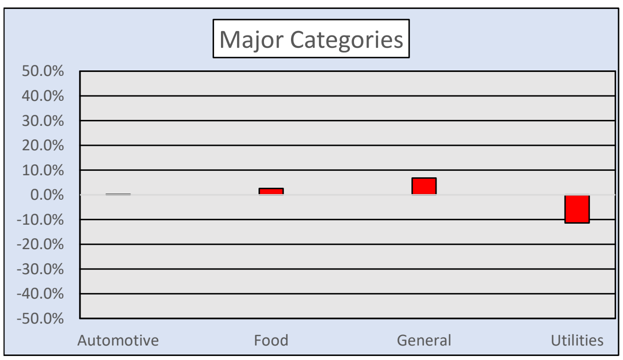
Important note in understanding year-to-year comparative basis within this report:

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.

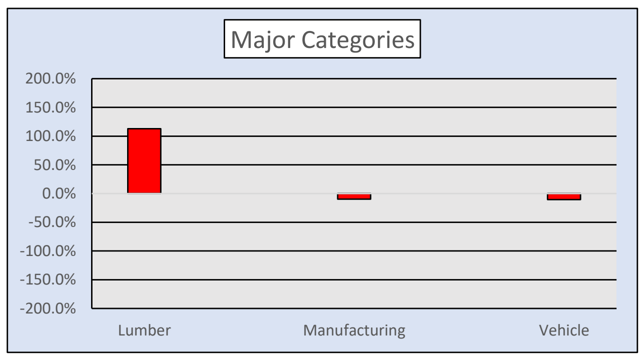
Sales Tax Activity

The Automotive and General categories increased by 0.2% and 6.8%, respectively, when compared to 2025 YTD. The Food and Utilities categories showed decreases of 2.6% and 11.4%, respectively, when compared to 2025 YTD.



Use Tax Activity

The Lumber category showed increase of 112.9% when compared to 2025 YTD. However, the Manufacturing and Vehicle industries showed decreases of 9.7% and 10.3%, respectively, when compared to 2025 YTD.

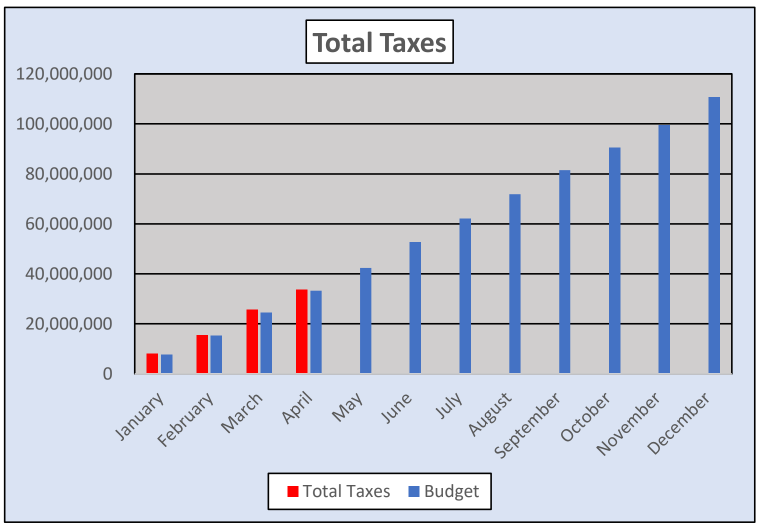


Sales & Use Tax - Budget To Actual

April

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%	$	7,228,386	$	640,733	$	7,869,120
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	**$**	**110,626,353**				**$**	**28,922,782**	**$**	**4,697,254**	**$**	**33,620,035**



Revenue Growth Per Fund / Current Year to Previous Year

April 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	$ 13,788,592	$ 1,818,658	$ 15,607,250	$ 13,881,153	$ 2,262,126	$ 16,143,279	0.7%	24.4%	3.4%	3.37%
PIF Fund	$ 2,433,278	$ 320,940	$ 2,754,218	$ 2,449,394	$ 399,157	$ 2,848,551	0.7%	24.4%	3.4%	3.37%
Streets Fund	$ 6,104,258	$ 802,350	$ 6,906,608	$ 6,145,112	$ 997,989	$ 7,143,101	0.7%	24.4%	3.4%	3.39%
Open Space	$ 1,627,795	$ 213,960	$ 1,841,754	$ 1,638,608	$ 266,143	$ 1,904,751	0.7%	24.4%	3.4%	3.39%
Public Safety	$ 4,720,631	$ 620,483	$ 5,341,114	$ 4,752,162	$ 771,839	$ 5,524,001	0.7%	24.4%	3.4%	3.39%
LURA	$ 56,107	$ -	$ 56,107	$ 56,352	$ -	$ 56,352	0.4%	N/A	0.4%	11.82%
All Funds Total	$ 28,730,661	$ 3,776,390	$ 32,507,051	$ 28,922,782	$ 4,697,254	$ 33,620,035	0.7%	24.4%	3.4%	3.39%

	ST % ▲	UT % ▲	Total % ▲
Budget Increase	6.01%	-13.79%	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 four months is that the General Fund sales and use tax is up by 3.4%. 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 four months, The PIF sales and use tax revenue increased by 3.4%. 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 four months, the Street Fund sales and use tax revenue increased by 3.4%. 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 four months, the Open Space Fund sales and use tax revenue increased by 3.4%. 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 four months, Public Safety sales and use tax revenue increased by 3.4%. The 2026 budget only relies on a 3.39% increase in sales and use tax revenue.

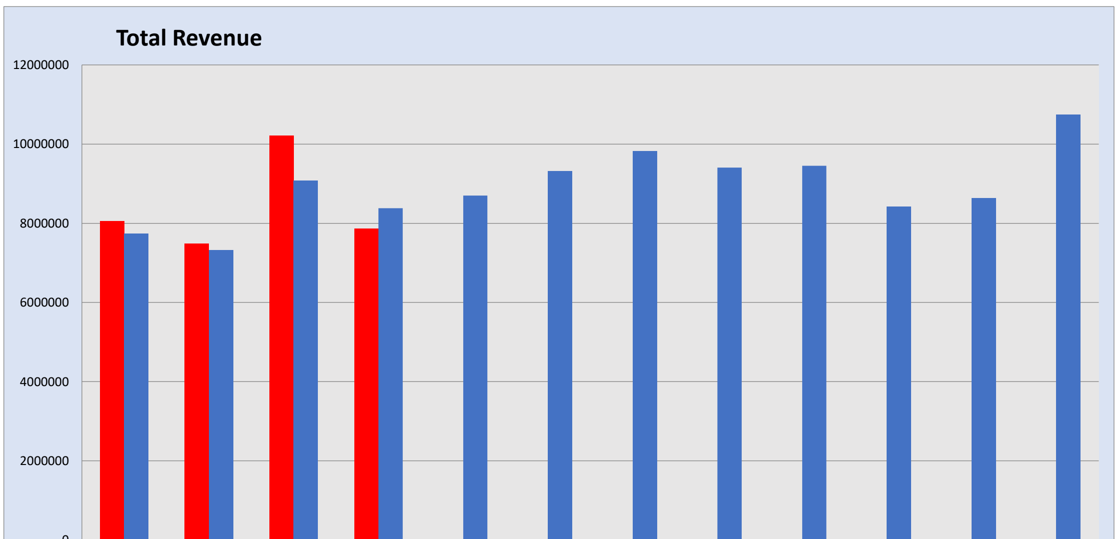
LURA For 2026, an amount of $174,418 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

April 2026

ACCOUNT GROUPS

GRAND TOTALS	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	12354	11170	1184	12354	11170	1184
Net Taxable Sales	$212,357,829	$208,804,306	1.7%	$825,165,671	$812,532,132	1.6%
Net Sales Tax	$7,065,199	$7,208,621	**-2.0%**	$28,397,936	$27,430,711	**3.5%**
Delinquent Sales Tax	$104,161	$124,119		$385,856	$994,257	
Use Tax	$639,313	$1,009,599	**-36.7%**	$4,687,957	$3,743,968	**25.2%**
Delinquent Use Tax	$1,420	$8,484		$9,296	$32,423	
Other Revenue*	$59,027	$29,176		$138,991	$305,692	
Total Revenue	**$7,869,120**	**$8,379,999**	**-6.1%**	**$33,620,036**	**$32,507,051**	**3.4%**



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2026	8055744	7485795	10209377	7869120	0	0	0	0	0	0	0	0
2025	7742302	7316380	9068370	8379999	8698293	9318128	9811777	9406375	9452967	8423459	8635630	10741693

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	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	86	88	(2)	86	88	(2)
Net Taxable Sales	$3,424,484	$3,387,669	1.1%	$13,095,936	$12,299,181	6.5%
Net Sales Tax	$120,117	$118,975	**1.0%**	$458,129	$429,694	**6.6%**
Delinquent Sales Tax	$270	$138		$2,228	$2,593	
Use Tax	$1,696	$104	**1530.8%**	$3,110	$349	**791.1%**
Delinquent Use Tax	$0	$0		$16	$0	
Other Revenue*	$0	$141		$441	$636	
Total Revenue	**$122,083**	**$119,358**	**2.3%**	**$463,924**	**$433,272**	**7.1%**
% of Total Revenue	1.6%	1.4%	0.1%	1.4%	1.3%	0.0%

2000 Automotive	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	396	389	7	396	389	7
Net Taxable Sales	$13,631,756	$14,270,317	-4.5%	$53,576,960	$53,923,656	-0.6%
Net Sales Tax	$479,057	$492,195	**-2.7%**	$1,854,784	$1,851,728	**0.2%**
Delinquent Sales Tax	$2,308	$8,928		$24,254	$35,504	
Use Tax	$1,872	$1,652	**13.3%**	$6,992	$14,487	**-51.7%**
Delinquent Use Tax	$0	$0		$50	$24	
Other Revenue	$0	$1,340		$1,437	$4,447	
Total Revenue *	**$483,237**	**$504,115**	**-4.1%**	**$1,887,517**	**$1,906,190**	**-1.0%**
% of Total Revenue	6.1%	6.0%	0.1%	5.6%	5.9%	-0.2%

3000 Food	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	766	727	39	766	727	39
Net Taxable Sales	$74,280,101	$74,719,186	-0.6%	$284,925,768	$280,471,586	1.6%
Net Sales Tax	$2,577,705	$2,596,904	**-0.7%**	$9,978,925	$9,724,609	**2.6%**
Delinquent Sales Tax	$46,283	$31,836		$129,434	$139,485	
Use Tax	$11,386	$13,727	**-17.1%**	$44,362	$63,978	**-30.7%**
Delinquent Use Tax	$0	$0		$220	$10,627	
Other Revenue	$45,140	$1,848		$72,694	$42,852	
Total Revenue *	**$2,680,514**	**$2,644,315**	**1.4%**	**$10,225,635**	**$9,981,551**	**2.4%**
% of Total Revenue	34.1%	31.6%	2.5%	30.4%	30.7%	-0.3%

SALES AND USE TAX

ACCOUNT GROUPS

4000 Home Furnishings	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	366	364	2	366	364	2
Net Taxable Sales	$3,881,650	$3,734,750	3.9%	$17,196,994	$16,214,248	6.1%
Net Sales Tax	$135,208	$128,175	**5.5%**	$603,459	$557,131	**8.3%**
Delinquent Sales Tax	$790	$2,463		$2,934	$7,658	
Use Tax	$754	$963	**-21.7%**	$4,120	$5,219	**-21.1%**
Delinquent Use Tax	$0	$0		$891	$0	
Other Revenue *	$85	$38		$10,660	$348	
Total Revenue	**$136,837**	**$131,639**	**3.9%**	**$622,064**	**$570,356**	**9.1%**
% of Total Revenue	1.7%	1.6%	0.2%	1.9%	1.8%	0.1%

5000 General	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	2937	2240	697	2937	2240	697
Net Taxable Sales	$57,367,275	$56,015,354	2.4%	$224,459,096	$215,857,917	4.0%
Net Sales Tax	$1,990,121	$1,914,414	**4.0%**	$7,791,604	$7,296,837	**6.8%**
Delinquent Sales Tax	$33,629	$58,015		$117,302	$223,464	
Use Tax	$8,436	$7,701	**9.5%**	$26,716	$26,289	**1.6%**
Delinquent Use Tax	$1,412	$5		$1,428	$384	
Other Revenue	$6,777	$22,368		$22,660	$144,874	
Total Revenue *	**$2,040,375**	**$2,002,503**	**1.9%**	**$7,959,710**	**$7,691,848**	**3.5%**
% of Total Revenue	25.9%	23.9%	2.0%	23.7%	23.7%	0.0%

6000 Lodging	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	261	220	41	261	220	41
Net Taxable Sales	$1,969,113	$1,872,354	5.2%	$6,857,209	$6,661,939	2.9%
Net Sales Tax	$69,607	$65,456	**6.3%**	$238,956	$230,685	**3.6%**
Delinquent Sales Tax	$392	$270		$3,337	$524	
Use Tax	$295	$14	**2007.1%**	$377	$253	**49.0%**
Delinquent Use Tax	$0	$0		$0	$0	
Other Revenue	$122	$33		$1,909	$1,120	
Total Revenue *	**$70,416**	**$65,773**	**7.1%**	**$244,579**	**$232,582**	**5.2%**
% of Total Revenue	0.9%	0.8%	0.1%	0.7%	0.7%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

7000 Lumber	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	1081	1072	9	1081	1072	9
Net Taxable Sales	$14,649,201	$15,059,109	-2.7%	$47,257,350	$46,008,496	2.7%
Net Sales Tax	$513,577	$526,718	**-2.5%**	$1,633,674	$1,591,258	**2.7%**
Delinquent Sales Tax	$2,173	$3,409		$21,563	$26,796	
Use Tax	$287,257	$320,600	**-10.4%**	$2,310,944	$1,085,339	**112.9%**
Delinquent Use Tax	$0	$0		$107	$129	
Other Revenue *	$2,754	$2,695		$6,196	$13,454	
Total Revenue	**$805,761**	**$853,422**	**-5.6%**	**$3,972,484**	**$2,716,976**	**46.2%**
% of Total Revenue	10.2%	10.2%	0.1%	11.8%	8.4%	3.5%

8000 Professional	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	2308	2182	126	2308	2182	126
Net Taxable Sales	$4,267,303	$3,782,310	12.8%	$20,254,775	$24,818,603	-18.4%
Net Sales Tax	$146,138	$128,829	**13.4%**	$678,076	$633,288	**7.1%**
Delinquent Sales Tax	$2,873	$3,192		$19,257	$235,999	
Use Tax	$3,059	$19,397	**-84.2%**	$78,042	$60,994	**28.0%**
Delinquent Use Tax	$8	$38		$767	$5,532	
Other Revenue	$1,817	$396		$8,359	$72,073	
Total Revenue *	**$153,895**	**$151,852**	**1.3%**	**$784,501**	**$1,007,886**	**-22.2%**
% of Total Revenue	2.0%	1.8%	0.1%	2.3%	3.1%	-0.8%

9000 Public Utility	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	401	397	4	401	397	4
Net Taxable Sales	$11,933,841	$12,900,260	-7.5%	$56,958,097	$61,030,401	-6.7%
Net Sales Tax	$317,476	$452,926	**-29.9%**	$1,902,654	$2,147,706	**-11.4%**
Delinquent Sales Tax	$0	$1,419		$574	$2,030	
Use Tax	$3,380	$8,570	**-60.6%**	$14,134	$39,262	**-64.0%**
Delinquent Use Tax	$0	$0		$0	$0	
Other Revenue *	$1	$316		$130	$492	
Total Revenue	**$320,857**	**$463,231**	**-30.7%**	**$1,917,492**	**$2,189,490**	**-12.4%**
% of Total Revenue	4.1%	5.5%	-1.5%	5.7%	6.7%	-1.0%

SALES AND USE TAX

ACCOUNT GROUPS

10000 Unclassified	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	3420	3160	260	3420	3160	260
Net Taxable Sales	$23,923,765	$19,652,257	21.7%	$87,419,281	$84,609,912	3.3%
Net Sales Tax	$829,402	$669,334	**23.9%**	$3,044,549	$2,664,588	**14.3%**
Delinquent Sales Tax	$13,160	$12,156		$34,464	$254,809	
Use Tax	$15,127	$22,287	**-32.1%**	$83,823	$90,793	**-7.7%**
Delinquent Use Tax	$0	$6,800		$661	$6,952	
Other Revenue	$1,998	$0		$7,160	$18,342	
Total Revenue *	**$859,687**	**$710,577**	**21.0%**	**$3,170,657**	**$3,035,484**	**4.5%**
% of Total Revenue	10.9%	8.5%	2.4%	9.4%	9.3%	0.1%

11000 Home Occupations	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	126	140	(14)	126	140	(14)
Net Taxable Sales	$325,318	$341,740	-4.8%	$1,370,565	$1,671,730	-18.0%
Net Sales Tax	$11,216	$11,738	**-4.4%**	$47,101	$52,819	**-10.8%**
Delinquent Sales Tax	$0	$7		$60	$4,767	
Use Tax	$0	$1	**-100.0%**	$3	$55	**-94.5%**
Delinquent Use Tax	$0	$0		$0	$0	
Other Revenue	$1	$1		$9	$639	
Total Revenue *	**$11,217**	**$11,747**	**-4.5%**	**$47,173**	**$58,280**	**-19.1%**
% of Total Revenue	0.1%	0.1%	0.0%	0.1%	0.2%	0.0%

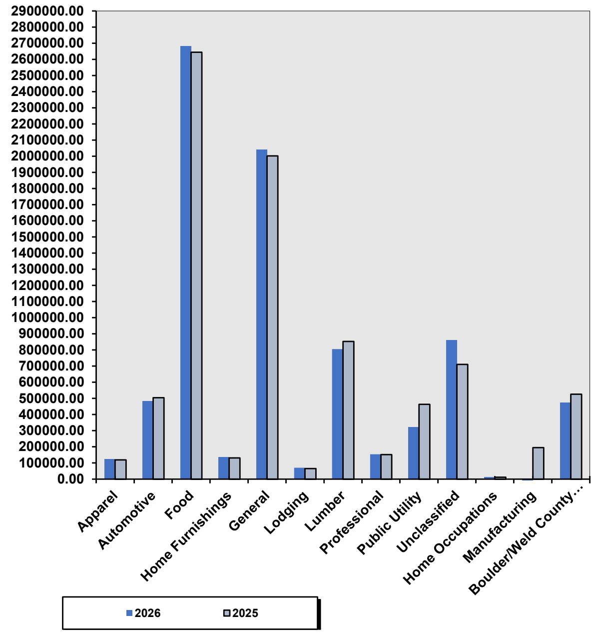
12000 Manufacturing	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	206	191	15	206	191	15
Net Taxable Sales	$2,704,022	$3,069,000	-11.9%	$11,793,640	$8,964,463	31.6%
Net Sales Tax	-$124,425	$102,957	**-220.9%**	$166,025	$250,368	**-33.7%**
Delinquent Sales Tax	$2,283	$2,286		$30,449	$60,628	
Use Tax	-$168,859	$88,124	**-291.6%**	$304,484	$337,184	**-9.7%**
Delinquent Use Tax	$0	$1,641		$5,156	$8,775	
Other Revenue *	$332	$0		$7,336	$6,415	
Total Revenue	**-$290,669**	**$195,008**	**-249.1%**	**$513,450**	**$663,370**	**-22.6%**
% of Total Revenue	-3.7%	2.3%	-6.0%	1.5%	2.0%	-0.5%

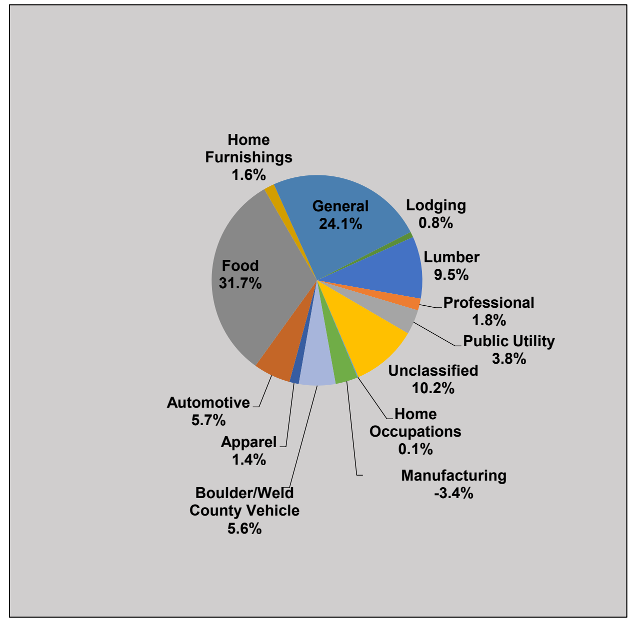
00000 Boulder/Weld County Vehicle	**April-26**	**April-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Use Tax	**$474,910**	**$526,459**	**-9.8%**	**$1,810,850**	**$2,019,766**	**-10.3%**
% of Total Revenue	6.0%	6.3%	-0.2%	5.4%	6.2%	-0.8%

Net Sales & Use Tax by Industry Type

For The Month of

April 2026





Summary Of Sales & Use Tax Activity By Industry
April
2026

Account Group/ Account Number	Active Accounts	NTS / Total Rev.	April 2026	April 2025	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Apparel		**Net Taxable Sales**	$3,424,484	$3,387,669	1.1%	$13,095,936	$12,299,181	6.5%
1000	**86**	**Total Revenue**	$122,083	$119,358	2.3%	$463,924	$433,272	7.1%
Automotive		**Net Taxable Sales**	$13,631,756	$14,270,317	-4.5%	$53,576,960	$53,923,656	-0.6%
2000	**396**	**Total Revenue**	$483,237	$504,115	-4.1%	$1,887,517	$1,906,190	-1.0%
Food		**Net Taxable Sales**	$74,280,101	$74,719,186	-0.6%	$284,925,768	$280,471,586	1.6%
3000	**766**	**Total Revenue**	$2,680,514	$2,644,315	1.4%	$10,225,635	$9,981,551	2.4%
Home Furnishings		**Net Taxable Sales**	$3,881,650	$3,734,750	3.9%	$17,196,994	$16,214,248	6.1%
4000	**366**	**Total Revenue**	$136,837	$131,639	3.9%	$622,064	$570,356	9.1%
General		**Net Taxable Sales**	$57,367,275	$56,015,354	2.4%	$224,459,096	$215,857,917	4.0%
5000	**2937**	**Total Revenue**	$2,040,375	$2,002,503	1.9%	$7,959,710	$7,691,848	3.5%
Lodging		**Net Taxable Sales**	$1,969,113	$1,872,354	5.2%	$6,857,209	$6,661,939	2.9%
6000	**261**	**Total Revenue**	$70,416	$65,773	7.1%	$244,579	$232,582	5.2%
Lumber		**Net Taxable Sales**	$14,649,201	$15,059,109	-2.7%	$47,257,350	$46,008,496	2.7%
7000	**1081**	**Total Revenue**	$805,761	$853,422	-5.6%	$3,972,484	$2,716,976	46.2%
Professional		**Net Taxable Sales**	$4,267,303	$3,782,310	12.8%	$20,254,775	$24,818,603	-18.4%
8000	**2308**	**Total Revenue**	$153,895	$151,852	1.3%	$784,501	$1,007,886	-22.2%
Public Utility		**Net Taxable Sales**	$11,933,841	$12,900,260	-7.5%	$56,958,097	$61,030,401	-6.7%
9000	**401**	**Total Revenue**	$320,857	$463,231	-30.7%	$1,917,492	$2,189,490	-12.4%
Unclassified		**Net Taxable Sales**	$23,923,765	$19,652,257	21.7%	$87,419,281	$84,609,912	3.3%
10000	**3420**	**Total Revenue**	$859,687	$710,577	21.0%	$3,170,657	$3,035,484	4.5%
Home Occupations		**Net Taxable Sales**	$325,318	$341,740	-4.8%	$1,370,565	$1,671,730	-18.0%
11000	**126**	**Total Revenue**	$11,217	$11,747	-4.5%	$47,173	$58,280	-19.1%
Manufacturing		**Net Taxable Sales**	$2,704,022	$3,069,000	-11.9%	$11,793,640	$8,964,463	31.6%
12000	**206**	**Total Revenue**	-$290,669	$195,008	-249.1%	$513,450	$663,370	-22.6%
Boulder/Weld County Vehicles		**Net Taxable Sales**	$0	$0	0.0%	$0	$0	0.0%
0000	**2**	**Total Revenue**	$474,910	$526,459	-9.8%	$1,810,850	$2,019,766	-10.3%
		Net Taxable Sales	**$212,357,829**	**$208,804,306**	**1.7%**	**$825,165,671**	**$812,532,132**	**1.6%**
GRAND TOTALS	**12356**	**Total Revenue**	**$7,869,120**	**$8,379,999**	**-6.1%**	**$33,620,036**	**$32,507,051**	**3.4%**

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

April

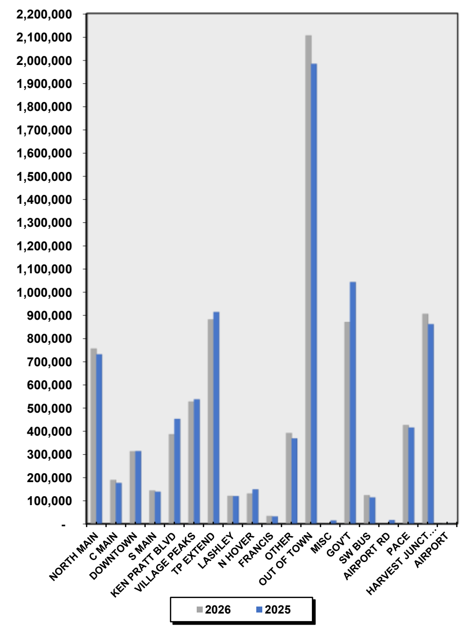
2026

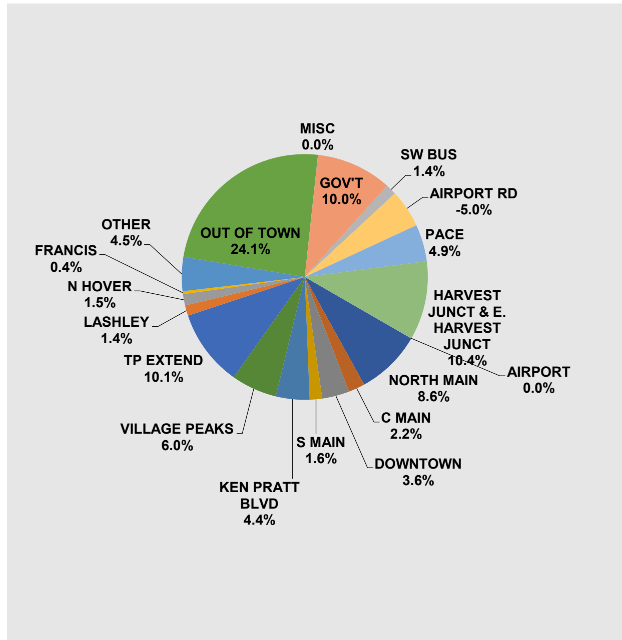
LOCATION	NTS / Total Rev.	% Of Total	April-26	April-25	INCR/ (DECR)	% Of Total YTD	YTD 2026	YTD 2025	INCR/_(DECR)
North Main	Net Taxable Sales	9.9%	$21,001,957	$20,667,350	1.6%	9.2%	$76,188,503	$75,250,095	1.2%
	Total Revenue	9.6%	$755,972	$731,256	3.4%	8.1%	$2,711,133	$2,681,532	1.1%
Central Main	Net Taxable Sales	2.5%	$5,314,045	$5,034,599	5.6%	2.4%	$19,461,011	$18,362,623	6.0%
	Total Revenue	2.4%	$189,197	$176,243	7.4%	1.9%	$655,376	$643,022	1.9%
Downtown	Net Taxable Sales	4.1%	$8,735,290	$8,987,478	-2.8%	3.9%	$32,132,185	$30,343,844	5.9%
	Total Revenue	4.0%	$313,001	$313,722	-0.2%	3.5%	$1,177,216	$1,082,849	8.7%
South Main	Net Taxable Sales	1.9%	$4,053,857	$3,914,005	3.6%	1.9%	$15,719,515	$15,838,495	-0.8%
	Total Revenue	1.8%	$143,580	$138,451	3.7%	1.7%	$555,430	$553,795	0.3%
Ken Pratt Boulevard	Net Taxable Sales	5.0%	$10,655,938	$12,840,797	-17.0%	5.1%	$42,180,805	$46,668,369	-9.6%
	Total Revenue	4.9%	$386,652	$452,712	-14.6%	4.5%	$1,497,253	$1,673,614	-10.5%
Village At The Peaks	Net Taxable Sales	6.9%	$14,561,004	$14,761,695	-1.4%	6.8%	$56,419,092	$56,295,863	0.2%
	Total Revenue	6.7%	$526,987	$537,005	-1.9%	6.1%	$2,036,163	$2,044,988	-0.4%
Twin Peaks Square Ext.	Net Taxable Sales	11.4%	$24,280,668	$25,777,978	-5.8%	10.9%	$90,311,205	$90,420,662	-0.1%
	Total Revenue	11.2%	$881,647	$913,590	-3.5%	9.6%	$3,233,777	$3,223,859	0.3%
Lashley	Net Taxable Sales	1.6%	$3,350,383	$3,359,351	-0.3%	1.5%	$12,735,581	$12,476,338	2.1%
	Total Revenue	1.5%	$120,510	$119,497	0.8%	1.3%	$451,611	$444,334	1.6%
North Hover	Net Taxable Sales	1.7%	$3,693,131	$4,181,556	-11.7%	1.8%	$14,468,786	$15,772,696	-8.3%
	Total Revenue	1.7%	$130,347	$148,506	-12.2%	1.6%	$521,126	$565,092	-7.8%
Francis	Net Taxable Sales	0.4%	$954,909	$860,581	11.0%	0.5%	$3,720,098	$3,202,626	16.2%
	Total Revenue	0.4%	$33,337	$31,801	4.8%	0.4%	$134,324	$118,891	13.0%
All Others	Net Taxable Sales	4.6%	$9,718,128	$8,718,853	11.5%	4.5%	$36,987,931	$31,861,172	16.1%
	Total Revenue	5.0%	$391,750	$368,311	6.4%	4.6%	$1,544,007	$1,323,229	16.7%
Out of Town	Net Taxable Sales	27.8%	$59,091,266	$55,287,333	6.9%	29.0%	$239,562,404	$245,597,495	-2.5%
	Total Revenue	26.8%	$2,105,491	$1,983,561	6.1%	25.7%	$8,643,282	$8,854,947	-2.4%
Miscellaneous	Net Taxable Sales	0.0%	$38,900	$179,541	-78.3%	0.0%	$268,135	$244,248	9.8%
	Total Revenue	0.0%	$1,345	$14,377	-90.6%	0.1%	$17,294	$16,645	3.9%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.9%	$6,241,630	$5,923,921	5.4%	3.2%	$26,236,693	$25,451,968	3.1%
	Total Revenue	11.1%	$870,396	$1,042,800	-16.5%	14.6%	$4,915,372	$3,953,470	24.3%
SW Business	Net Taxable Sales	1.5%	$3,125,335	$1,893,026	65.1%	1.6%	$13,098,631	$7,634,279	71.6%
	Total Revenue	1.6%	$122,969	$113,893	8.0%	2.3%	$786,422	$436,421	80.2%
Airport Road	Net Taxable Sales	0.2%	$478,702	$458,712	4.4%	0.2%	$1,864,402	$1,593,464	17.0%
	Total Revenue	-5.6%	-$437,287	$16,186	-2801.6%	-1.2%	-$388,909	$68,724	-665.9%
Pace	Net Taxable Sales	5.4%	$11,448,401	$11,584,629	-1.2%	5.4%	$44,178,399	$43,947,853	0.5%
	Total Revenue	5.4%	$425,864	$415,262	2.6%	4.8%	$1,597,057	$1,579,238	1.1%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	12.0%	$25,572,143	$24,337,573	5.1%	12.0%	$99,397,048	$91,448,626	8.7%
	Total Revenue	11.5%	$905,634	$861,287	5.1%	10.5%	$3,520,095	$3,236,753	8.8%
Airport	Net Taxable Sales	0.0%	$42,142	$35,328	19.3%	0.0%	$235,247	$121,416	93.8%
	Total Revenue	0.0%	$1,728	$1,539	12.3%	0.0%	$12,007	$5,648	112.6%
Grand Total	**Net Taxable Sales**	**100%**	**$212,357,829**	**$208,804,306**	**1.7%**		**$825,165,671**	**$812,532,132**	**1.6%**
Grand Total	**Total Revenue**	**100%**	**$7,869,120**	**$8,379,999**	**-6.1%**		**$33,620,036**	**$32,507,051**	**3.4%**

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month of

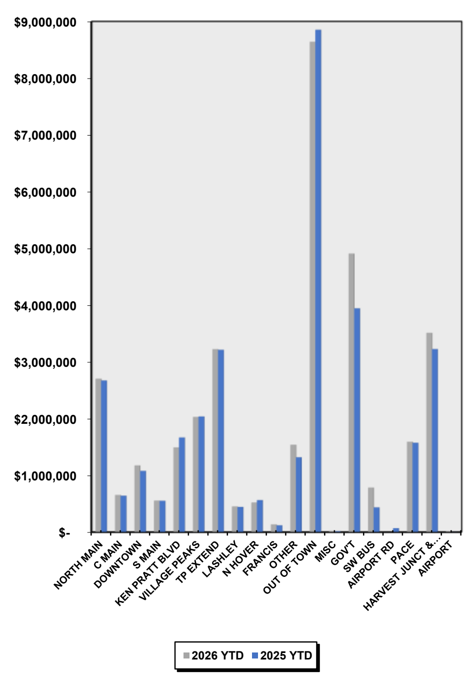
April 2026

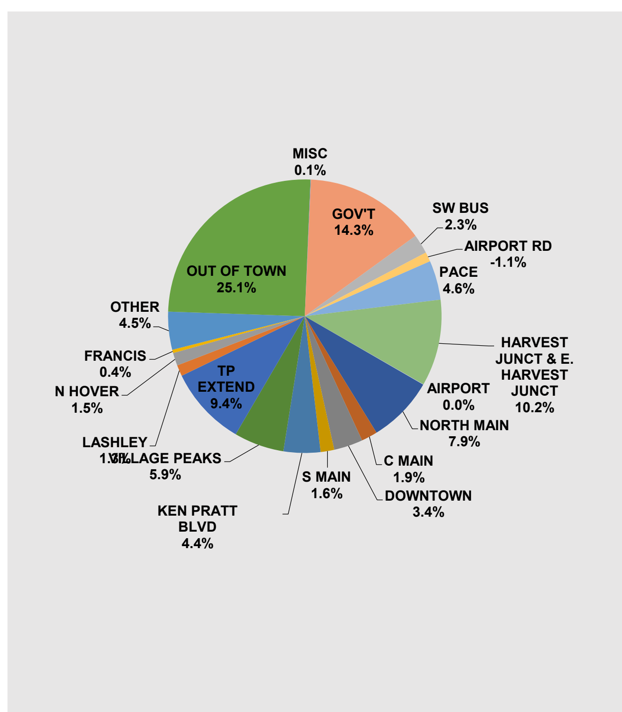




SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

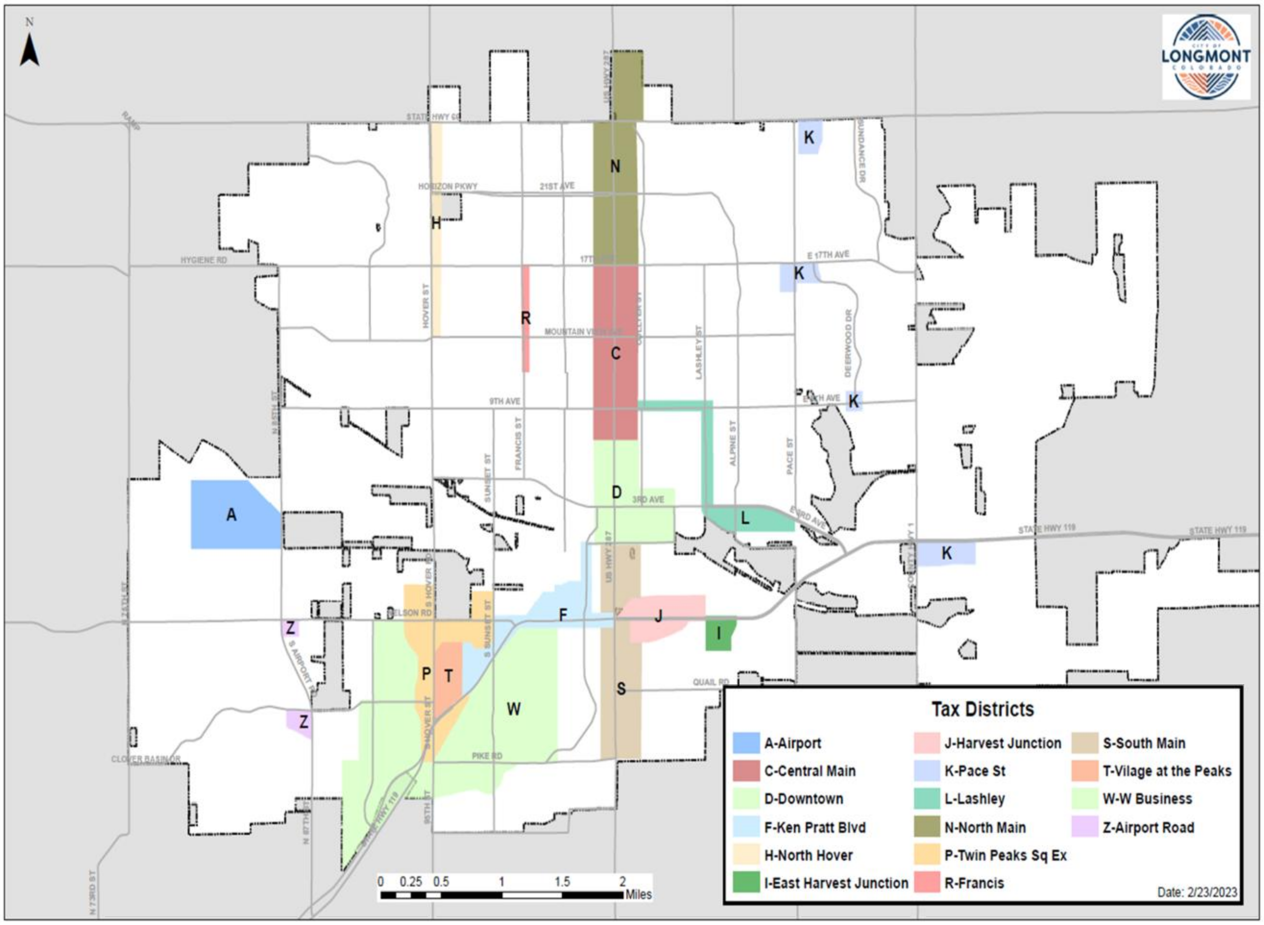
YEAR TO DATE (YTD)





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.



N
LONGMONT
Tax Districts
A-Airport
C-Central Main
D-Downtown
F-Ken Pratt Blvd
H-North Hover
I-East Harvest Junction
J-Harvest Junction
K-Pace St
L-Lashley
N-North Main
P-Twin Peaks Sq Ex
R-Francis
S-South Main
T-Vilage at the Peaks
W-W Business
Z-Airport Road
Date: 2/23/2023
0 0.25 0.5 1 1.5 2
Miles
HORIZON PKWY
21ST AVE
HYGIENE RD
E 17TH AVE
9TH AVE
3RD AVE
STATE HWY 119
PIKE RD

LODGER TAX

April

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	$68,417	113.4%	$32,055	$122,478	42.1%	$86,222
April	$36,980	6.1%	$34,840	$159,458	31.7%	$121,062
May						
June						
July						
August						
September						
October						
November						
December						
Total	**$159,458**		**$121,062**			

SPECIAL MARIJUANA TAX

April

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	$40,516	-4.2%	$42,314	$111,006	-5.9%	$117,957
April	$25,350	-39.0%	$41,566	$136,356	-14.5%	$159,523
May						
June						
July						
August						
September						
October						
November						
December						
Total	**$136,356**		**$159,523**			