CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

May 2026

SUMMARY

Title		Data
Total Taxes This Month	$	8,585,385
Compared to Last Year	$	8,698,293
Percentage Change:		-1.3%

Contents **Page**

SALES AND USE TAX SUMMARY

CITY OF LONGMONT

May 2026

Overview

Month of May: Total Sales and Use Tax for the month of May decreased overall by 1.3% compared to last year. Current Sales Tax collection increased by 3.1% and current Use Tax collection decreased 29.2%.

Year to Date: Total Sales and Use Tax through May increased by 2.4% for 2026. The Sales Tax component increased by 1.1% and the Use Tax component increased by 12.5%.

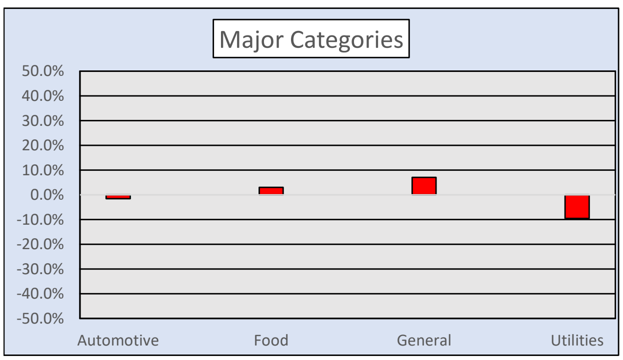
Important note in understanding year-to-year comparative basis within this report:

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.

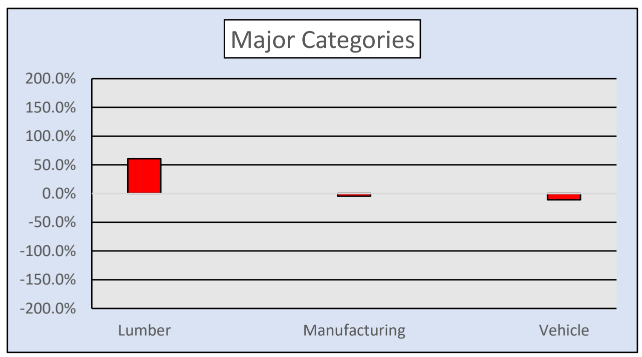
Sales Tax Activity

The Automotive, Food, and Utilities categories decreased by 1.5%, 0.2% and 9.5%, respectively, when compared to 2025 YTD. The General category showed an increases of 7.0% when compared to 2025 YTD.



Use Tax Activity

The Lumber category showed an increase 60.8% when compared to 2025 YTD. However, the Manufacturing and Vehicle industries showed decreases of 4.6% and 11.1%, respectively, when compared to 2025 YTD.

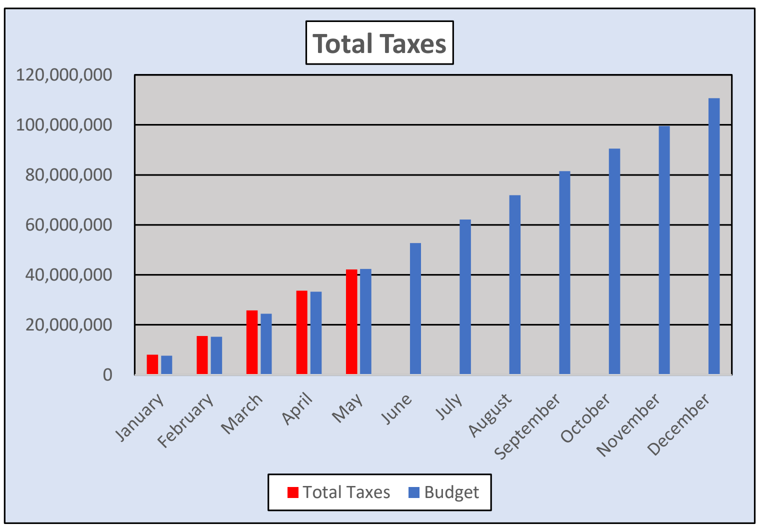


Sales & Use Tax - Budget To Actual

May

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%	$ 7,824,347	$ 761,038	$ 8,585,385
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**			**$ 36,747,128**	**$ 5,458,292**	**$ 42,205,420**



Revenue Growth Per Fund / Current Year to Previous Year

May 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	$ 17,446,676	$ 2,336,046	$ 19,782,722	$ 17,635,620	$ 2,628,632	$ 20,264,251	1.1%	12.5%	2.4%	3.37%
PIF Fund	$ 3,078,823	$ 412,244	$ 3,491,067	$ 3,112,113	$ 463,834	$ 3,575,947	1.1%	12.5%	2.4%	3.37%
Streets Fund	$ 7,724,080	$ 1,030,610	$ 8,754,690	$ 7,807,462	$ 1,159,683	$ 8,967,144	1.1%	12.5%	2.4%	3.39%
Open Space	$ 2,059,745	$ 274,829	$ 2,334,574	$ 2,081,996	$ 309,261	$ 2,391,257	1.1%	12.5%	2.4%	3.39%
Public Safety	$ 5,973,293	$ 797,004	$ 6,770,297	$ 6,037,852	$ 896,882	$ 6,934,734	1.1%	12.5%	2.4%	3.39%
LURA	$ 71,994	$ -	$ 71,994	$ 72,086	$ -	$ 72,086	0.1%	N/A	0.1%	11.82%
All Funds Total	$ 36,354,612	$ 4,850,733	$ 41,205,345	$ 36,747,128	$ 5,458,292	$ 42,205,420	1.1%	12.5%	2.4%	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 five months is that the General Fund sales and use tax is up by 2.4%. 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 five months, The PIF sales and use tax revenue increased by 2.4%. 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 five months, the Street Fund sales and use tax revenue increased by 2.4%. 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 five months, the Open Space Fund sales and use tax revenue increased by 2.4%. 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 five months, Public Safety sales and use tax revenue increased by 2.4%. The 2026 budget only relies on a 3.39% increase in sales and use tax revenue.

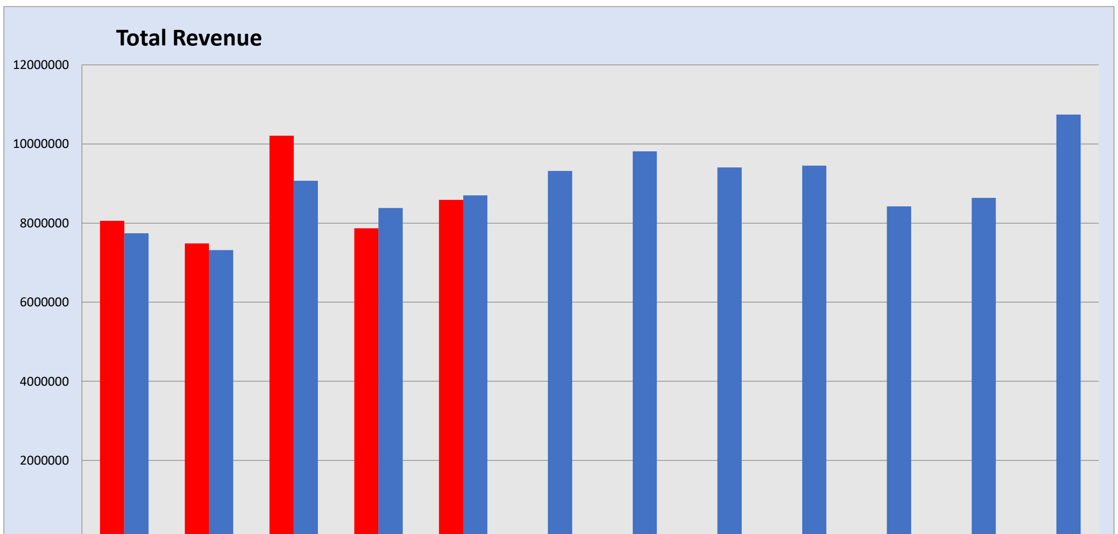
LURA For 2026, an amount of $174,418 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

May 2026

ACCOUNT GROUPS

GRAND TOTALS	**May-26**	**May-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	12461	11260	1201	12461	11260	1201
Net Taxable Sales	$220,586,545	$216,298,139	2.0%	$1,045,752,216	$1,028,830,271	1.6%
Net Sales Tax	$7,676,605	$7,445,918	**3.1%**	$36,074,541	$34,876,629	**3.4%**
Delinquent Sales Tax	$53,169	$144,074		$439,025	$1,138,331	
Use Tax	$761,038	$1,074,343	**-29.2%**	$5,448,995	$4,818,311	**13.1%**
Delinquent Use Tax	$0	$0		$9,296	$32,423	
Other Revenue*	$94,573	$33,958		$233,564	$339,650	
Total Revenue	**$8,585,385**	**$8,698,293**	**-1.3%**	**$42,205,421**	**$41,205,344**	**2.4%**



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2026	8055744	7485795	10209377	7869120	8585385	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

ACCOUNT GROUPS

1000 Apparel	**May-26**	**May-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	85	88	(3)	85	88	(3)
Net Taxable Sales	$3,569,292	$3,684,906	-3.1%	$16,665,228	$15,984,087	4.3%
Net Sales Tax	$125,263	$129,315	**-3.1%**	$583,392	$559,009	**4.4%**
Delinquent Sales Tax	$247	$264		$2,475	$2,857	
Use Tax	$48	$73	**-34.2%**	$3,158	$422	**648.3%**
Delinquent Use Tax	$0	$0		$16	$0	
Other Revenue*	$32	$29		$473	$665	
Total Revenue	**$125,590**	**$129,681**	**-3.2%**	**$589,514**	**$562,953**	**4.7%**
% of Total Revenue	1.5%	1.5%	0.0%	1.4%	1.4%	0.0%

2000 Automotive	**May-26**	**May-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	398	391	7	398	391	7
Net Taxable Sales	$13,076,041	$15,117,090	-13.5%	$66,653,001	$69,040,746	-3.5%
Net Sales Tax	$459,215	$498,265	**-7.8%**	$2,313,999	$2,349,993	**-1.5%**
Delinquent Sales Tax	$89	$32,702		$24,343	$68,206	
Use Tax	$1,523	$2,654	**-42.6%**	$8,515	$17,141	**-50.3%**
Delinquent Use Tax	$0	$0		$50	$24	
Other Revenue	$11,981	$2,696		$13,418	$7,143	
Total Revenue *	**$472,808**	**$536,317**	**-11.8%**	**$2,360,325**	**$2,442,507**	**-3.4%**
% of Total Revenue	5.5%	6.2%	-0.7%	5.6%	5.9%	-0.3%

3000 Food	**May-26**	**May-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	780	734	46	780	734	46
Net Taxable Sales	$79,235,680	$76,526,398	3.5%	$364,161,448	$356,997,984	2.0%
Net Sales Tax	$2,778,788	$2,656,428	**4.6%**	$12,757,713	$12,381,037	**3.0%**
Delinquent Sales Tax	$7,243	$22,842		$136,677	$162,327	
Use Tax	$17,295	$14,291	**21.0%**	$61,657	$78,269	**-21.2%**
Delinquent Use Tax	$0	$0		$220	$10,627	
Other Revenue	$55,040	$0		$127,734	$42,852	
Total Revenue *	**$2,858,366**	**$2,693,561**	**6.1%**	**$13,084,001**	**$12,675,112**	**3.2%**
% of Total Revenue	33.3%	31.0%	2.3%	31.0%	30.8%	0.2%

SALES AND USE TAX

ACCOUNT GROUPS

4000 Home Furnishings	May-26	May-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	365	363	2	365	363	2
Net Taxable Sales	$4,490,081	$4,332,310	3.6%	$21,687,075	$20,546,558	5.6%
Net Sales Tax	$154,194	$149,079	**3.4%**	$757,653	$706,210	**7.3%**
Delinquent Sales Tax	$3,191	$0		$6,125	$7,658	
Use Tax	$2,851	$6,292	**-54.7%**	$6,971	$11,511	**-39.4%**
Delinquent Use Tax	$0	$0		$891	$0	
Other Revenue *	$7,167	$0		$17,827	$348	
Total Revenue	**$167,403**	**$155,371**	**7.7%**	**$789,467**	**$725,727**	**8.8%**
% of Total Revenue	1.9%	1.8%	0.2%	1.9%	1.8%	0.1%

5000 General	May-26	May-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	2968	2274	694	2968	2274	694
Net Taxable Sales	$60,960,281	$56,390,144	8.1%	$285,419,377	$272,248,061	4.8%
Net Sales Tax	$2,131,151	$1,972,684	**8.0%**	$9,922,755	$9,269,521	**7.0%**
Delinquent Sales Tax	$15,149	$11,524		$132,451	$234,988	
Use Tax	$20,830	$7,291	**185.7%**	$47,546	$33,580	**41.6%**
Delinquent Use Tax	$0	$0		$1,428	$384	
Other Revenue	$10,627	$0		$33,287	$144,874	
Total Revenue *	**$2,177,757**	**$1,991,499**	**9.4%**	**$10,137,467**	**$9,683,347**	**4.7%**
% of Total Revenue	25.4%	22.9%	2.5%	24.0%	23.5%	0.5%

6000 Lodging	May-26	May-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	262	225	37	262	225	37
Net Taxable Sales	$3,125,068	$2,855,116	9.5%	$9,982,277	$9,517,055	4.9%
Net Sales Tax	$111,248	$100,414	**10.8%**	$350,204	$331,099	**5.8%**
Delinquent Sales Tax	$174	$0		$3,511	$524	
Use Tax	$0	$0	**0.0%**	$377	$253	**49.0%**
Delinquent Use Tax	$0	$0		$0	$0	
Other Revenue	$20	$0		$1,929	$1,120	
Total Revenue *	**$111,442**	**$100,414**	**11.0%**	**$356,021**	**$332,996**	**6.9%**
% of Total Revenue	1.3%	1.2%	0.1%	0.8%	0.8%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

7000 Lumber	May-26	May-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	1087	1076	11	1087	1076	11
Net Taxable Sales	$16,331,437	$15,192,694	7.5%	$63,588,787	$61,201,190	3.9%
Net Sales Tax	$565,950	$533,692	**6.0%**	$2,199,624	$2,124,950	**3.5%**
Delinquent Sales Tax	$9,179	$1,437		$30,742	$28,233	
Use Tax	$193,510	$471,927	**-59.0%**	$2,504,454	$1,557,266	**60.8%**
Delinquent Use Tax	$0	$0		$107	$129	
Other Revenue *	$2,584	$809		$8,780	$14,263	
Total Revenue	**$771,223**	**$1,007,865**	**-23.5%**	**$4,743,707**	**$3,724,841**	**27.4%**
% of Total Revenue	9.0%	11.6%	-2.6%	11.2%	9.0%	2.2%

8000 Professional	May-26	May-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	2339	2195	144	2339	2195	144
Net Taxable Sales	$4,621,124	$4,811,432	-4.0%	$24,875,899	$29,630,035	-16.0%
Net Sales Tax	$158,202	$167,002	**-5.3%**	$836,278	$800,290	**4.5%**
Delinquent Sales Tax	$3,103	$1,430		$22,360	$237,429	
Use Tax	$4,691	$3,062	**53.2%**	$82,733	$64,056	**29.2%**
Delinquent Use Tax	$0	$0		$767	$5,532	
Other Revenue	$1,965	$9,470		$10,324	$81,543	
Total Revenue *	**$167,961**	**$180,964**	**-7.2%**	**$952,462**	**$1,188,850**	**-19.9%**
% of Total Revenue	2.0%	2.1%	-0.1%	2.3%	2.9%	-0.6%

9000 Public Utility	May-26	May-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	400	399	1	400	399	1
Net Taxable Sales	$11,946,034	$11,974,098	-0.2%	$68,904,131	$73,004,499	-5.6%
Net Sales Tax	$421,406	$421,628	**-0.1%**	$2,324,060	$2,569,334	**-9.5%**
Delinquent Sales Tax	$112	$20		$686	$2,050	
Use Tax	$4,824	$4,635	**4.1%**	$18,958	$43,897	**-56.8%**
Delinquent Use Tax	$0	$0		$0	$0	
Other Revenue *	$86	$205		$216	$697	
Total Revenue	**$426,428**	**$426,488**	**0.0%**	**$2,343,920**	**$2,615,978**	**-10.4%**
% of Total Revenue	5.0%	4.9%	0.1%	5.6%	6.3%	-0.8%

SALES AND USE TAX

ACCOUNT GROUPS

10000 Unclassified	**May-26**	**May-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	3441	3187	254	3441	3187	254
Net Taxable Sales	$20,343,936	$22,772,982	-10.7%	$107,763,217	$107,382,894	0.4%
Net Sales Tax	$678,025	$726,087	**-6.6%**	$3,722,574	$3,390,675	**9.8%**
Delinquent Sales Tax	$7,037	$73,088		$41,501	$327,897	
Use Tax	$19,268	$14,598	**32.0%**	$103,091	$105,391	**-2.2%**
Delinquent Use Tax	$0	$0		$661	$6,952	
Other Revenue	$4,315	$17,713		$11,475	$36,055	
Total Revenue *	**$708,645**	**$831,486**	**-14.8%**	**$3,879,302**	**$3,866,970**	**0.3%**
% of Total Revenue	8.3%	9.6%	-1.3%	9.2%	9.4%	-0.2%

11000 Home Occupations	**May-26**	**May-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	125	140	(15)	125	140	(15)
Net Taxable Sales	$357,564	$329,165	8.6%	$1,728,129	$2,000,895	-13.6%
Net Sales Tax	$12,241	$11,334	**8.0%**	$59,342	$64,153	**-7.5%**
Delinquent Sales Tax	$0	$1		$60	$4,768	
Use Tax	$1	$0	**0.0%**	$4	$55	**-92.7%**
Delinquent Use Tax	$0	$0		$0	$0	
Other Revenue	$0	$0		$9	$639	
Total Revenue *	**$12,242**	**$11,335**	**8.0%**	**$59,415**	**$69,615**	**-14.7%**
% of Total Revenue	0.1%	0.1%	0.0%	0.1%	0.2%	0.0%

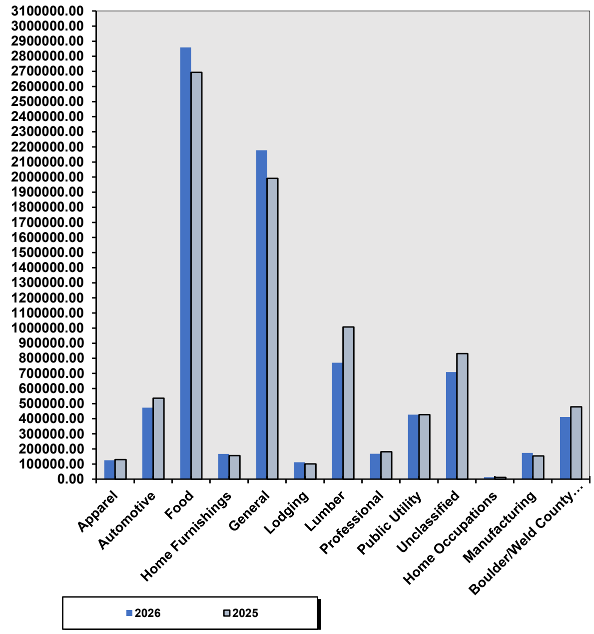
12000 Manufacturing	**May-26**	**May-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Active Accounts	211	188	23	211	188	23
Net Taxable Sales	$2,530,007	$2,311,804	9.4%	$14,323,647	$11,276,267	27.0%
Net Sales Tax	$80,922	$79,990	**1.2%**	$246,947	$330,358	**-25.2%**
Delinquent Sales Tax	$7,645	$766		$38,094	$61,394	
Use Tax	$84,514	$70,407	**20.0%**	$388,998	$407,591	**-4.6%**
Delinquent Use Tax	$0	$0		$5,156	$8,775	
Other Revenue *	$756	$3,036		$8,092	$9,451	
Total Revenue	**$173,837**	**$154,199**	**12.7%**	**$687,287**	**$817,569**	**-15.9%**
% of Total Revenue	2.0%	1.8%	0.3%	1.6%	2.0%	-0.4%

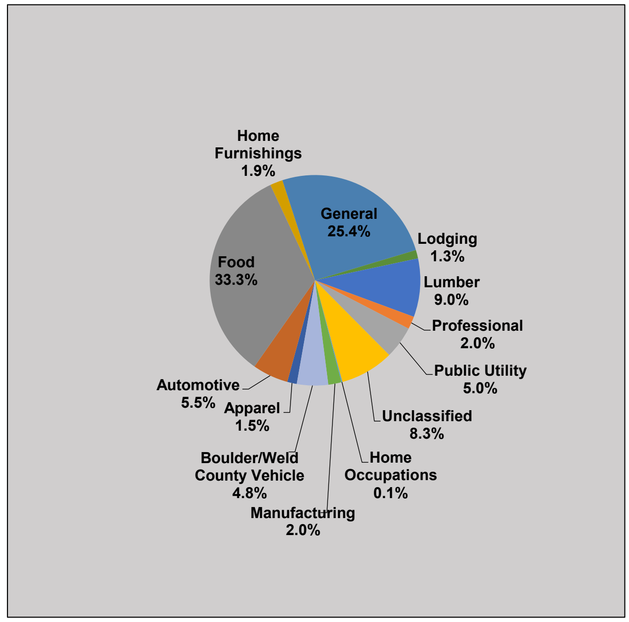
00000 Boulder/Weld County Vehicle	**May-26**	**May-25**	**INCR/(DECR)**	**YTD 2026**	**YTD 2025**	**INCR/_(DECR)**
Use Tax	**$411,683**	**$479,113**	**-14.1%**	**$2,222,533**	**$2,498,879**	**-11.1%**
% of Total Revenue	4.8%	5.5%	-0.7%	5.3%	6.1%	-0.8%

Net Sales & Use Tax by Industry Type

For The Month of

May 2026





Summary Of Sales & Use Tax Activity By Industry

May

2026

Account Group/ Account Number	Active Accounts	NTS / Total Rev.	May 2026	May 2025	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Apparel		**Net Taxable Sales**	$3,569,292	$3,684,906	-3.1%	$16,665,228	$15,984,087	4.3%
1000	**85**	**Total Revenue**	$125,590	$129,681	-3.2%	$589,514	$562,953	4.7%
Automotive		**Net Taxable Sales**	$13,076,041	$15,117,090	-13.5%	$66,653,001	$69,040,746	-3.5%
2000	**398**	**Total Revenue**	$472,808	$536,317	-11.8%	$2,360,325	$2,442,507	-3.4%
Food		**Net Taxable Sales**	$79,235,680	$76,526,398	3.5%	$364,161,448	$356,997,984	2.0%
3000	**780**	**Total Revenue**	$2,858,366	$2,693,561	6.1%	$13,084,001	$12,675,112	3.2%
Home Furnishings		**Net Taxable Sales**	$4,490,081	$4,332,310	3.6%	$21,687,075	$20,546,558	5.6%
4000	**365**	**Total Revenue**	$167,403	$155,371	7.7%	$789,467	$725,727	8.8%
General		**Net Taxable Sales**	$60,960,281	$56,390,144	8.1%	$285,419,377	$272,248,061	4.8%
5000	**2968**	**Total Revenue**	$2,177,757	$1,991,499	9.4%	$10,137,467	$9,683,347	4.7%
Lodging		**Net Taxable Sales**	$3,125,068	$2,855,116	9.5%	$9,982,277	$9,517,055	4.9%
6000	**262**	**Total Revenue**	$111,442	$100,414	11.0%	$356,021	$332,996	6.9%
Lumber		**Net Taxable Sales**	$16,331,437	$15,192,694	7.5%	$63,588,787	$61,201,190	3.9%
7000	**1087**	**Total Revenue**	$771,223	$1,007,865	-23.5%	$4,743,707	$3,724,841	27.4%
Professional		**Net Taxable Sales**	$4,621,124	$4,811,432	-4.0%	$24,875,899	$29,630,035	-16.0%
8000	**2339**	**Total Revenue**	$167,961	$180,964	-7.2%	$952,462	$1,188,850	-19.9%
Public Utility		**Net Taxable Sales**	$11,946,034	$11,974,098	-0.2%	$68,904,131	$73,004,499	-5.6%
9000	**400**	**Total Revenue**	$426,428	$426,488	0.0%	$2,343,920	$2,615,978	-10.4%
Unclassified		**Net Taxable Sales**	$20,343,936	$22,772,982	-10.7%	$107,763,217	$107,382,894	0.4%
10000	**3441**	**Total Revenue**	$708,645	$831,486	-14.8%	$3,879,302	$3,866,970	0.3%
Home Occupations		**Net Taxable Sales**	$357,564	$329,165	8.6%	$1,728,129	$2,000,895	-13.6%
11000	**125**	**Total Revenue**	$12,242	$11,335	8.0%	$59,415	$69,615	-14.7%
Manufacturing		**Net Taxable Sales**	$2,530,007	$2,311,804	9.4%	$14,323,647	$11,276,267	27.0%
12000	**211**	**Total Revenue**	$173,837	$154,199	12.7%	$687,287	$817,569	-15.9%
Boulder/Weld County Vehicles		**Net Taxable Sales**	$0	$0	0.0%	$0	$0	0.0%
0000	**2**	**Total Revenue**	$411,683	$479,113	-14.1%	$2,222,533	$2,498,879	-11.1%
		Net Taxable Sales	**$220,586,545**	**$216,298,139**	**2.0%**	**$1,045,752,216**	**$1,028,830,271**	**1.6%**
GRAND TOTALS	**12463**	**Total Revenue**	**$8,585,385**	**$8,698,293**	**-1.3%**	**$42,205,421**	**$41,205,344**	**2.4%**

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

May

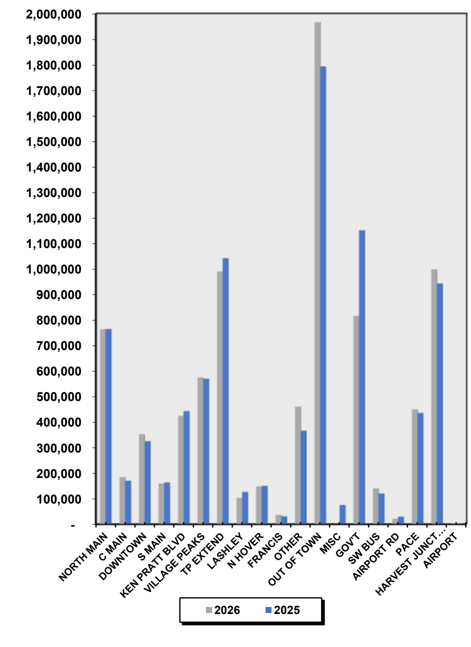
2026

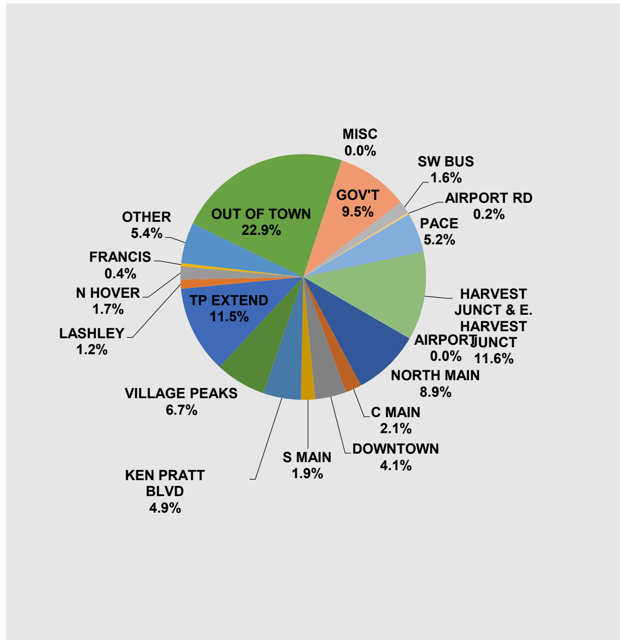
LOCATION	NTS / Total Rev.	% Of Total	May-26	May-25	INCR/ (DECR)	% Of Total YTD	YTD 2026	YTD 2025	INCR/_(DECR)
North Main	Net Taxable Sales	9.6%	$21,161,856	$21,779,136	-2.8%	9.3%	$97,350,359	$97,029,231	0.3%
	Total Revenue	8.9%	$762,982	$764,650	-0.2%	8.2%	$3,474,115	$3,446,182	0.8%
Central Main	Net Taxable Sales	2.2%	$4,889,990	$4,813,708	1.6%	2.3%	$24,351,001	$23,176,331	5.1%
	Total Revenue	2.1%	$183,476	$169,945	8.0%	2.0%	$838,852	$812,967	3.2%
Downtown	Net Taxable Sales	4.5%	$9,817,869	$9,131,863	7.5%	4.0%	$41,950,054	$39,475,707	6.3%
	Total Revenue	4.1%	$352,333	$325,177	8.4%	3.6%	$1,529,549	$1,408,026	8.6%
South Main	Net Taxable Sales	2.0%	$4,472,252	$4,628,598	-3.4%	1.9%	$20,191,767	$20,467,093	-1.3%
	Total Revenue	1.9%	$158,999	$163,488	-2.7%	1.7%	$714,429	$717,283	-0.4%
Ken Pratt Boulevard	Net Taxable Sales	5.1%	$11,353,014	$12,739,384	-10.9%	5.1%	$53,533,819	$59,407,753	-9.9%
	Total Revenue	4.9%	$424,372	$443,178	-4.2%	4.6%	$1,921,625	$2,116,792	-9.2%
Village At The Peaks	Net Taxable Sales	7.2%	$15,860,645	$15,891,735	-0.2%	6.9%	$72,279,737	$72,187,598	0.1%
	Total Revenue	6.7%	$574,407	$569,663	0.8%	6.2%	$2,610,570	$2,614,651	-0.2%
Twin Peaks Square Ext.	Net Taxable Sales	12.6%	$27,833,083	$29,476,353	-5.6%	11.3%	$118,144,288	$119,897,015	-1.5%
	Total Revenue	11.5%	$989,365	$1,041,627	-5.0%	10.0%	$4,223,142	$4,265,486	-1.0%
Lashley	Net Taxable Sales	1.3%	$2,879,085	$3,505,148	-17.9%	1.5%	$15,614,666	$15,981,486	-2.3%
	Total Revenue	1.2%	$102,885	$125,971	-18.3%	1.3%	$554,496	$570,305	-2.8%
North Hover	Net Taxable Sales	1.8%	$3,980,096	$4,151,086	-4.1%	1.8%	$18,448,882	$19,923,782	-7.4%
	Total Revenue	1.7%	$147,686	$150,002	-1.5%	1.6%	$668,812	$715,094	-6.5%
Francis	Net Taxable Sales	0.5%	$1,028,495	$860,874	19.5%	0.5%	$4,748,593	$4,063,500	16.9%
	Total Revenue	0.4%	$35,960	$30,624	17.4%	0.4%	$170,284	$149,515	13.9%
All Others	Net Taxable Sales	5.0%	$10,938,036	$8,987,153	21.7%	4.6%	$47,925,967	$40,848,325	17.3%
	Total Revenue	5.4%	$460,487	$365,990	25.8%	4.7%	$2,004,494	$1,689,219	18.7%
Out of Town	Net Taxable Sales	25.4%	$56,078,213	$50,257,767	11.6%	28.3%	$295,640,617	$295,855,262	-0.1%
	Total Revenue	22.9%	$1,965,698	$1,792,467	9.7%	25.1%	$10,608,980	$10,647,414	-0.4%
Miscellaneous	Net Taxable Sales	0.0%	$30,592	$1,689,953	-98.2%	0.0%	$298,727	$1,934,201	-84.6%
	Total Revenue	0.0%	$1,146	$74,839	-98.5%	0.0%	$18,440	$91,484	-79.8%
City, Boulder Co/ Weld Co	Net Taxable Sales	2.8%	$6,158,495	$5,855,237	5.2%	3.1%	$32,395,188	$31,307,205	3.5%
	Total Revenue	9.5%	$815,826	$1,151,016	-29.1%	13.6%	$5,731,198	$5,104,486	12.3%
SW Business	Net Taxable Sales	1.5%	$3,394,178	$2,968,691	14.3%	1.6%	$16,492,809	$10,602,970	55.5%
	Total Revenue	1.6%	$139,914	$119,895	16.7%	2.2%	$926,336	$556,316	66.5%
Airport Road	Net Taxable Sales	0.3%	$595,156	$559,625	6.3%	0.2%	$2,459,558	$2,153,089	14.2%
	Total Revenue	0.2%	$20,652	$29,247	-29.4%	-0.9%	-$368,257	$97,971	-475.9%
Pace	Net Taxable Sales	5.4%	$11,967,747	$12,292,698	-2.6%	5.4%	$56,146,146	$56,240,551	-0.2%
	Total Revenue	5.2%	$449,301	$435,303	3.2%	4.8%	$2,046,358	$2,014,541	1.6%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	12.7%	$28,106,324	$26,652,652	5.5%	12.2%	$127,503,372	$118,101,278	8.0%
	Total Revenue	11.6%	$997,410	$942,998	5.8%	10.7%	$4,517,505	$4,179,751	8.1%
Airport	Net Taxable Sales	0.0%	$41,419	$56,478	-26.7%	0.0%	$276,666	$177,894	55.5%
	Total Revenue	0.0%	$2,486	$2,213	12.3%	0.0%	$14,493	$7,861	84.4%
Grand Total	**Net Taxable Sales**	**100%**	**$220,586,545**	**$216,298,139**	**2.0%**		**$1,045,752,216**	**$1,028,830,271**	**1.6%**
Grand Total	**Total Revenue**	**100%**	**$8,585,385**	**$8,698,293**	**-1.3%**		**$42,205,421**	**$41,205,344**	**2.4%**

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month of

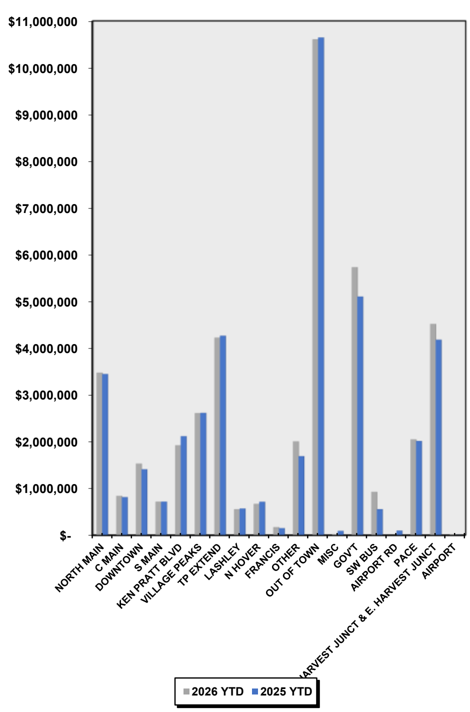
May 2026

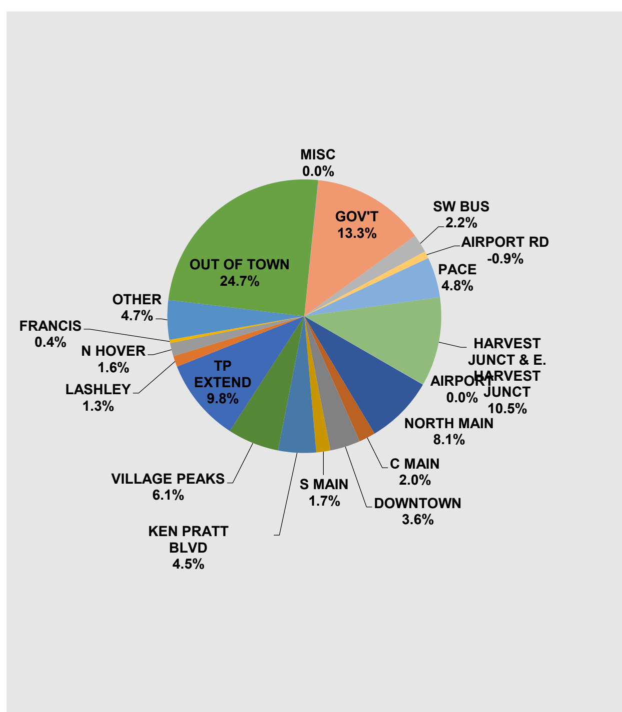




SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

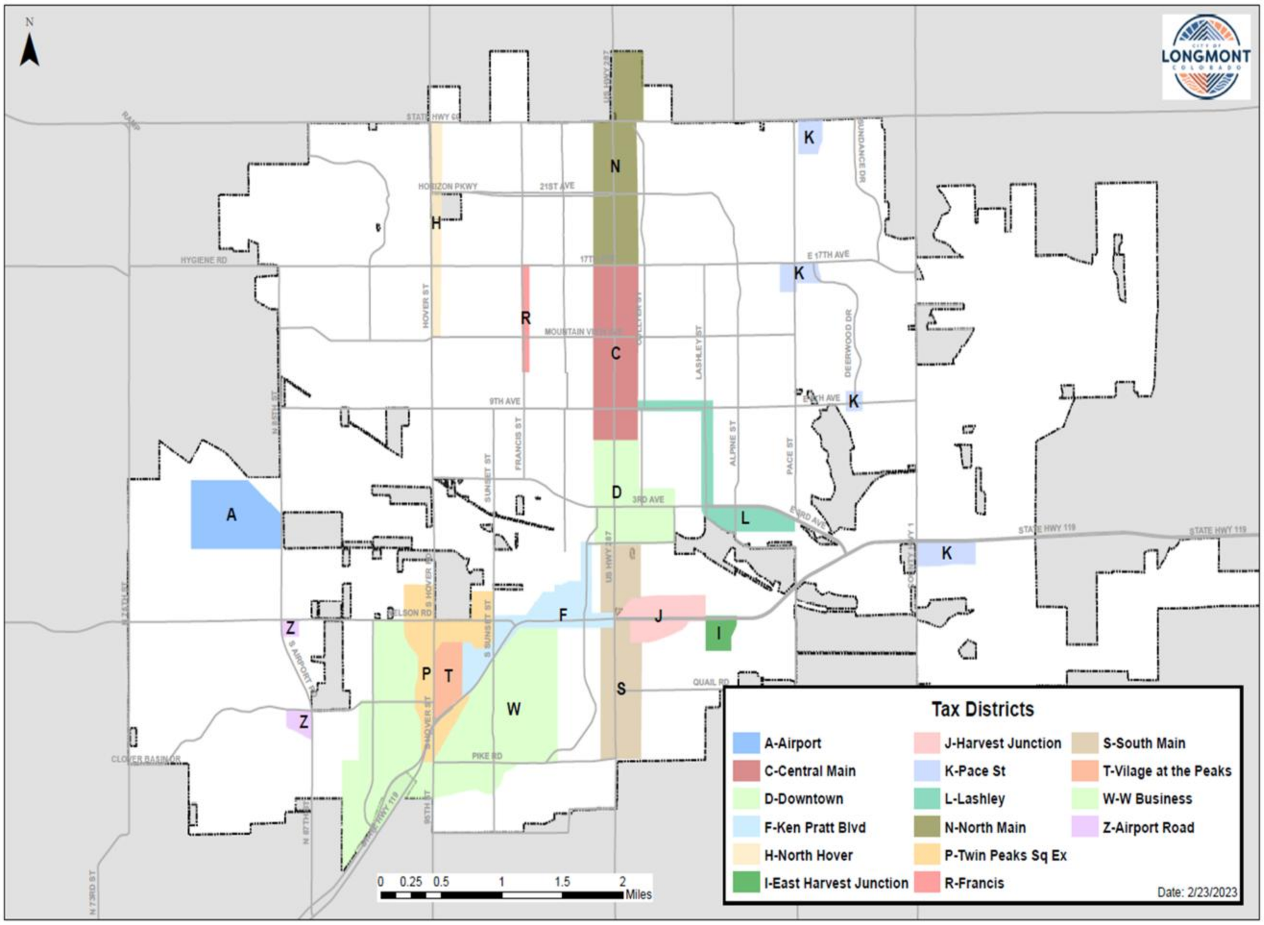
YEAR TO DATE (YTD)





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.



LONGMONT COLORADO
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
0 0.25 0.5 1 1.5 2 Miles
Date: 2/23/2023

LODGER TAX

May

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	$66,580	24.1%	$53,665	$226,038	29.4%	$174,727
June						
July						
August						
September						
October						
November						
December						
Total	**$226,038**		**$174,727**			

SPECIAL MARIJUANA TAX

May

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	$58,270	37.3%	$42,453	$194,627	-3.6%	$201,976
June						
July						
August						
September						
October						
November						
December						
Total	**$194,627**		**$201,976**			