

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

July 2026

SUMMARY

Title		Data
Total Taxes This Month	\$	9,311,880
Compared to Last Year	\$	9,811,777
Percentage Change:		-5.1%

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SALES AND USE TAX SUMMARY

CITY OF LONGMONT

July 2026

Overview

Month of July: Total Sales and Use Tax for the month of July decreased overall by 5.1% compared to last year. Current Sales Tax collection increased by 9.1% and current Use Tax collection decreased 50.4%.

Year to Date: Total Sales and Use Tax through July increased by 4.2% for 2026. The Sales Tax component increased by 4.2% and the Use Tax component increased by 9.1%.

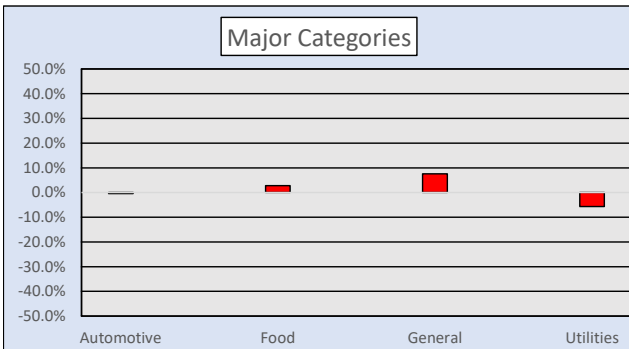
Important note in understanding year-to-year comparative basis within this report:

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.

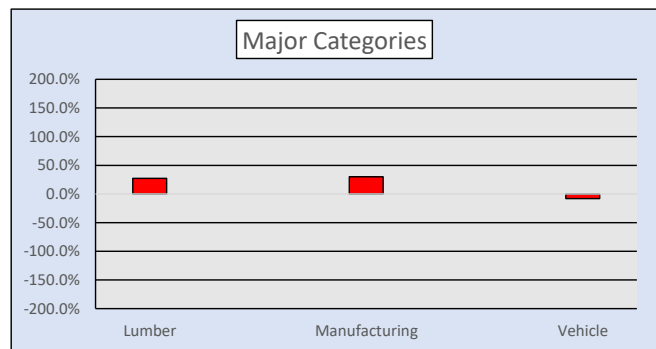
Sales Tax Activity

The Automotive and Utilities categories decreased by 0.4% and 5.7%, respectively, when compared to 2025 YTD. The Food and General categories showed increases of 2.7% and 7.5%, respectively, when compared to 2025 YTD.



Use Tax Activity

The Lumber and Manufacturing categories increased by 27.2% and 30.0%, respectively, when compared to 2025 YTD. The Vehicle category decreased by 8.2% when compared to 2025 YTD.

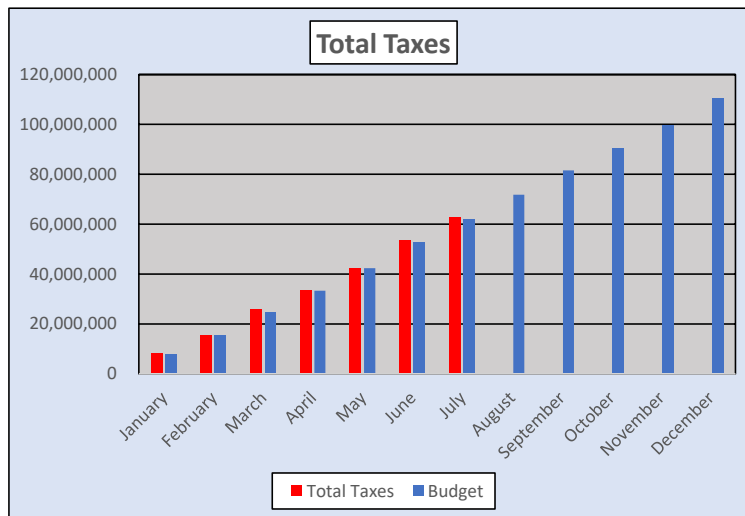


Sales & Use Tax - Budget To Actual

July

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%	\$ 9,030,034	\$ 2,300,468	\$ 11,330,502
July	\$ 9,419,925	\$ 62,095,924	56.1%	\$ 8,147,693	\$ 1,164,187	\$ 9,311,880
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			\$ 53,924,854	\$ 8,922,947	\$ 62,847,802



Revenue Growth Per Fund / Current Year to Previous Year

July 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	\$ 25,029,946	\$ 3,940,005	\$ 28,969,951	\$ 25,882,497	\$ 4,297,162	\$ 30,179,658	3.4%	9.1%	4.2%	3.37%
PIF Fund	\$ 4,417,034	\$ 695,275	\$ 5,112,309	\$ 4,567,445	\$ 758,281	\$ 5,325,726	3.4%	9.1%	4.2%	3.37%
Streets Fund	\$ 11,080,879	\$ 1,738,235	\$ 12,819,114	\$ 11,457,127	\$ 1,895,800	\$ 13,352,927	3.4%	9.1%	4.2%	3.39%
Open Space	\$ 2,954,891	\$ 463,535	\$ 3,418,426	\$ 3,055,235	\$ 505,558	\$ 3,560,793	3.4%	9.1%	4.2%	3.39%
Public Safety	\$ 8,569,237	\$ 1,344,264	\$ 9,913,501	\$ 8,860,259	\$ 1,466,146	\$ 10,326,405	3.4%	9.1%	4.2%	3.39%
LURA	\$ 101,948	\$ -	\$ 101,948	\$ 102,292	\$ -	\$ 102,292	0.3%	N/A	0.3%	11.82%
All Funds Total	\$ 52,153,935	\$ 8,181,314	\$ 60,335,249	\$ 53,924,854	\$ 8,922,947	\$ 62,847,802	3.4%	9.1%	4.2%	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 seven months is that the General Fund sales and use tax is up by 4.2%. 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 seven months, The PIF sales and use tax revenue increased by 4.2%. 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 seven months, the Street Fund sales and use tax revenue increased by 4.2%. 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 seven months, the Open Space Fund sales and use tax revenue increased by 4.2%. 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 seven months, Public Safety sales and use tax revenue increased by 4.2%. The 2026 budget only relies on a 3.39% increase in sales and use tax revenue.

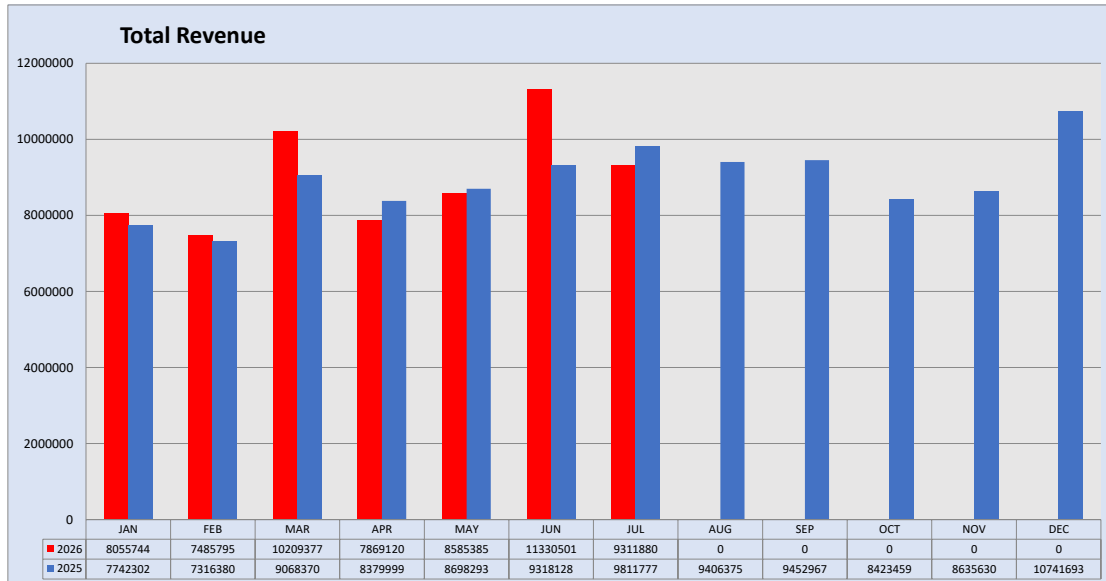
LURA For 2026, an amount of \$174,418 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount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

July 2026

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	12569	11592	977	12569	11592	977
Net Taxable Sales	\$230,076,891	\$212,425,558	8.3%	\$1,531,398,466	\$1,477,632,512	3.6%
Net Sales Tax	\$7,953,355	\$7,289,239	9.1%	\$52,848,911	\$50,257,282	5.2%
Delinquent Sales Tax	\$141,200	\$108,180		\$728,615	\$1,448,654	
Use Tax	\$1,161,501	\$2,343,376	-50.4%	\$8,902,628	\$8,115,465	9.7%
Delinquent Use Tax	\$2,686	\$6,353		\$20,318	\$65,850	
Other Revenue*	\$53,138	\$64,629		\$347,330	\$447,998	
Total Revenue	\$9,311,880	\$9,811,777	-5.1%	\$62,847,802	\$60,335,249	4.2%



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>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	83	87	(4)	83	87	(4)
Net Taxable Sales	\$3,592,330	\$3,837,732	-6.4%	\$24,370,688	\$23,986,316	1.6%
Net Sales Tax	\$126,289	\$134,973	-6.4%	\$853,756	\$837,575	1.9%
Delinquent Sales Tax	\$50	\$44		\$3,113	\$5,742	
Use Tax	\$72	\$91	-20.9%	\$3,292	\$592	456.1%
Delinquent Use Tax	\$0	\$0		\$16	\$1	
Other Revenue*	\$10	\$637		\$577	\$1,360	
Total Revenue	\$126,421	\$135,745	-6.9%	\$860,754	\$845,270	1.8%
% of Total Revenue	1.4%	1.4%	0.0%	1.4%	1.4%	0.0%
<u>2000 Automotive</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	401	395	6	401	395	6
Net Taxable Sales	\$14,875,299	\$15,957,163	-6.8%	\$97,646,103	\$99,471,964	-1.8%
Net Sales Tax	\$514,256	\$550,227	-6.5%	\$3,382,451	\$3,396,340	-0.4%
Delinquent Sales Tax	\$8,117	\$9,924		\$44,026	\$89,780	
Use Tax	\$1,853	\$1,907	-2.8%	\$13,261	\$25,181	-47.3%
Delinquent Use Tax	\$0	\$0		\$2,199	\$24	
Other Revenue	\$2,167	\$1,349		\$27,115	\$11,998	
Total Revenue *	\$526,393	\$563,407	-6.6%	\$3,469,052	\$3,523,323	-1.5%
% of Total Revenue	5.7%	5.7%	-0.1%	5.5%	5.8%	-0.3%
<u>3000 Food</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	791	752	39	791	752	39
Net Taxable Sales	\$76,476,853	\$76,097,616	0.5%	\$518,051,333	\$509,859,033	1.6%
Net Sales Tax	\$2,673,249	\$2,630,833	1.6%	\$18,138,274	\$17,654,499	2.7%
Delinquent Sales Tax	\$18,502	\$47,815		\$165,810	\$251,234	
Use Tax	\$12,191	\$14,227	-14.3%	\$92,591	\$142,682	-35.1%
Delinquent Use Tax	\$0	\$0		\$255	\$27,544	
Other Revenue	\$6,082	\$37,269		\$135,399	\$92,912	
Total Revenue *	\$2,710,024	\$2,730,144	-0.7%	\$18,532,329	\$18,168,871	2.0%
% of Total Revenue	29.1%	27.8%	1.3%	29.5%	30.1%	-0.6%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	363	366	(3)	363	366	(3)
Net Taxable Sales	\$4,758,622	\$4,316,761	10.2%	\$31,945,682	\$30,067,355	6.2%
Net Sales Tax	\$165,832	\$151,123	9.7%	\$1,112,716	\$1,037,161	7.3%
Delinquent Sales Tax	\$968	\$0		\$10,402	\$9,931	
Use Tax	\$1,281	\$3,309	-61.3%	\$9,718	\$16,732	-41.9%
Delinquent Use Tax	\$0	\$0		\$891	\$0	
Other Revenue *	\$6,976	\$7,251		\$25,200	\$7,985	
Total Revenue	\$175,057	\$161,683	8.3%	\$1,158,927	\$1,071,809	8.1%
% of Total Revenue	1.9%	1.6%	0.2%	1.8%	1.8%	0.1%
<u>5000 General</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	3020	2405	615	3020	2405	615
Net Taxable Sales	\$59,998,605	\$56,381,968	6.4%	\$413,074,639	\$388,903,085	6.2%
Net Sales Tax	\$2,094,900	\$1,977,321	5.9%	\$14,335,412	\$13,331,044	7.5%
Delinquent Sales Tax	\$17,577	\$8,513		\$207,632	\$291,352	
Use Tax	\$8,826	\$7,151	23.4%	\$71,506	\$46,229	54.7%
Delinquent Use Tax	\$0	\$160		\$1,439	\$544	
Other Revenue	\$5,446	\$3,873		\$54,625	\$149,267	
Total Revenue *	\$2,126,749	\$1,997,018	6.5%	\$14,670,614	\$13,818,436	6.2%
% of Total Revenue	22.8%	20.4%	2.5%	23.3%	22.9%	0.4%
<u>6000 Lodging</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	253	235	18	253	235	18
Net Taxable Sales	\$3,764,130	\$3,547,606	6.1%	\$17,345,059	\$16,417,731	5.6%
Net Sales Tax	\$132,668	\$121,308	9.4%	\$610,690	\$565,395	8.0%
Delinquent Sales Tax	\$1,628	\$864		\$5,139	\$1,388	
Use Tax	\$433	\$187	131.6%	\$810	\$440	84.1%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$208	\$91		\$2,159	\$1,252	
Total Revenue *	\$134,937	\$122,450	10.2%	\$618,798	\$568,475	8.9%
% of Total Revenue	1.4%	1.2%	0.2%	1.0%	0.9%	0.0%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	1089	1094	(5)	1089	1094	(5)
Net Taxable Sales	\$14,864,494	\$14,303,864	3.9%	\$97,163,891	\$93,197,223	4.3%
Net Sales Tax	\$517,420	\$480,287	7.7%	\$3,367,322	\$3,222,801	4.5%
Delinquent Sales Tax	\$5,926	\$99		\$44,229	\$32,523	
Use Tax	\$487,952	\$1,808,187	-73.0%	\$4,578,725	\$3,599,521	27.2%
Delinquent Use Tax	\$1,351	\$0		\$4,107	\$1,985	
Other Revenue *	\$1,372	\$0		\$13,151	\$16,037	
Total Revenue	\$1,014,021	\$2,288,573	-55.7%	\$8,007,534	\$6,872,867	16.5%
% of Total Revenue	10.9%	23.3%	-12.4%	12.7%	11.4%	1.4%
<u>8000 Professional</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	2351	2250	101	2351	2250	101
Net Taxable Sales	\$5,070,225	\$4,315,545	17.5%	\$37,121,071	\$39,300,290	-5.5%
Net Sales Tax	\$172,232	\$147,133	17.1%	\$1,257,307	\$1,127,754	11.5%
Delinquent Sales Tax	\$4,958	\$5,658		\$28,481	\$249,252	
Use Tax	\$4,304	\$6,123	-29.7%	\$96,845	\$84,767	14.2%
Delinquent Use Tax	\$138	\$0		\$905	\$6,769	
Other Revenue	\$2,724	\$1,284		\$15,287	\$85,455	
Total Revenue *	\$184,356	\$160,198	15.1%	\$1,398,825	\$1,553,997	-10.0%
% of Total Revenue	2.0%	1.6%	0.3%	2.2%	2.6%	-0.3%
<u>9000 Public Utility</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	398	403	(5)	398	403	(5)
Net Taxable Sales	\$13,587,333	\$13,172,468	3.1%	\$96,711,369	\$99,170,939	-2.5%
Net Sales Tax	\$478,629	\$446,814	7.1%	\$3,275,443	\$3,472,662	-5.7%
Delinquent Sales Tax	\$0	\$2,105		\$28,413	\$4,857	
Use Tax	\$4,347	\$3,934	10.5%	\$25,862	\$55,455	-53.4%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue *	\$0	\$220		\$16,921	\$1,006	
Total Revenue	\$482,976	\$453,073	6.6%	\$3,346,639	\$3,533,980	-5.3%
% of Total Revenue	5.2%	4.6%	0.6%	5.3%	5.9%	-0.5%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	3481	3276	205	3481	3276	205
Net Taxable Sales	\$28,636,714	\$17,764,070	61.2%	\$169,779,032	\$156,987,079	8.1%
Net Sales Tax	\$923,244	\$589,797	56.5%	\$5,787,789	\$5,018,853	15.3%
Delinquent Sales Tax	\$82,321	\$32,594		\$150,616	\$436,392	
Use Tax	\$39,637	\$17,941	120.9%	\$182,483	\$159,305	14.5%
Delinquent Use Tax	\$1,197	\$0		\$1,974	\$8,673	
Other Revenue	\$28,005	\$11,760		\$47,113	\$65,097	
Total Revenue *	\$1,074,404	\$652,092	64.8%	\$6,169,975	\$5,688,320	8.5%
% of Total Revenue	11.5%	6.6%	4.9%	9.8%	9.4%	0.4%

<u>11000 Home Occupations</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	124	138	(14)	124	138	(14)
Net Taxable Sales	\$455,092	\$427,426	6.5%	\$2,774,256	\$3,192,429	-13.1%
Net Sales Tax	\$15,054	\$14,759	2.0%	\$94,863	\$103,880	-8.7%
Delinquent Sales Tax	\$673	\$0		\$733	\$6,256	
Use Tax	\$0	\$0	0.0%	\$67	\$91	-26.4%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$71	\$0		\$123	\$640	
Total Revenue *	\$15,798	\$14,759	7.0%	\$95,786	\$110,867	-13.6%
% of Total Revenue	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%

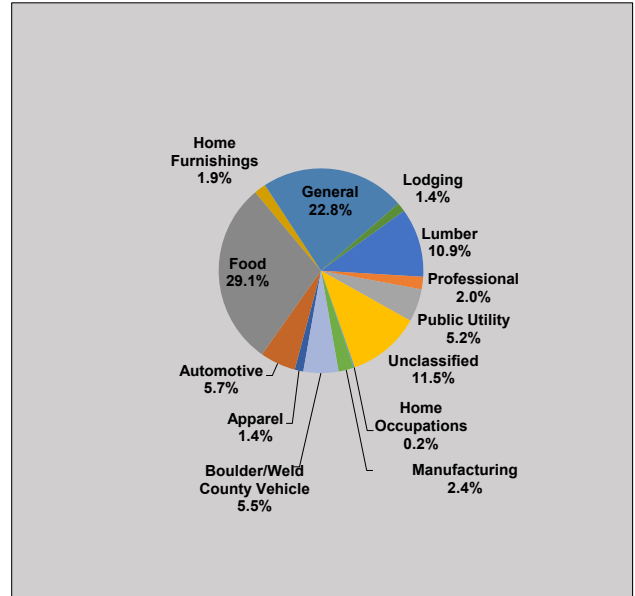
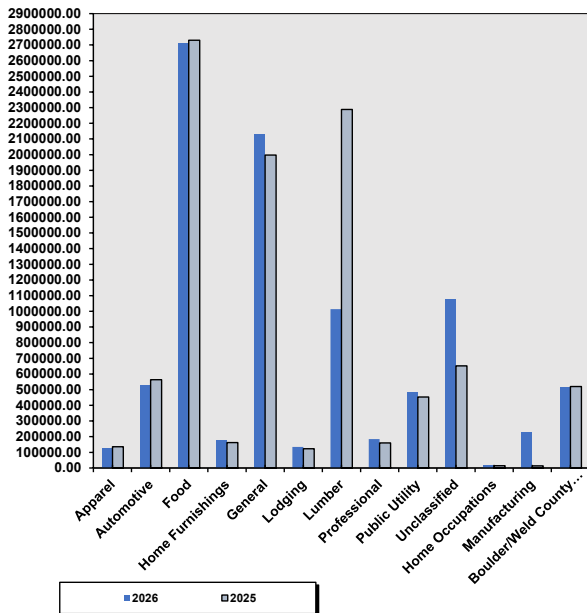
<u>12000 Manufacturing</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	215	191	24	215	191	24
Net Taxable Sales	\$3,997,194	\$2,303,339	73.5%	\$25,415,343	\$17,079,068	48.8%
Net Sales Tax	\$139,582	\$44,664	212.5%	\$632,888	\$489,318	29.3%
Delinquent Sales Tax	\$480	\$564		\$40,021	\$69,947	
Use Tax	\$85,841	-\$39,224	318.8%	\$582,285	\$447,905	30.0%
Delinquent Use Tax	\$0	\$6,193		\$8,532	\$20,310	
Other Revenue *	\$77	\$895		\$9,660	\$14,989	
Total Revenue	\$225,980	\$13,092	1626.1%	\$1,273,386	\$1,042,469	22.2%
% of Total Revenue	2.4%	0.1%	2.3%	2.0%	1.7%	0.3%

<u>00000 Boulder/Weld County Vehicle</u>	July-26	July-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Use Tax	\$514,764	\$519,543	-0.9%	\$3,245,183	\$3,536,565	-8.2%
% of Total Revenue	5.5%	5.3%	0.2%	5.2%	5.9%	-0.7%

Net Sales & Use Tax by Industry Type

For The Month of

July 2026



Summary Of Sales & Use Tax Activity By Industry									
July									
2026									
Account Group/	Account Number	Active Accounts	NTS / Total Rev.	July 2026	July 2025	INCR/(DECR)	YTD 2026	YTD 2025	INCR/ (DECR)
Apparel			Net Taxable Sales	\$3,592,330	\$3,837,732	-6.4%	\$24,370,688	\$23,986,316	1.6%
1000	83		Total Revenue	\$126,421	\$135,745	-6.9%	\$860,754	\$845,270	1.8%
Automotive			Net Taxable Sales	\$14,875,299	\$15,957,163	-6.8%	\$97,646,103	\$99,471,964	-1.8%
2000	401		Total Revenue	\$526,393	\$563,407	-6.6%	\$3,469,052	\$3,523,323	-1.5%
Food			Net Taxable Sales	\$76,476,853	\$76,097,616	0.5%	\$518,051,333	\$509,859,033	1.6%
3000	791		Total Revenue	\$2,710,024	\$2,730,144	-0.7%	\$18,532,329	\$18,168,871	2.0%
Home Furnishings			Net Taxable Sales	\$4,758,622	\$4,316,761	10.2%	\$31,945,682	\$30,067,355	6.2%
4000	363		Total Revenue	\$175,057	\$161,683	8.3%	\$1,158,927	\$1,071,809	8.1%
General			Net Taxable Sales	\$59,998,605	\$56,381,968	6.4%	\$413,074,639	\$388,903,085	6.2%
5000	3020		Total Revenue	\$2,126,749	\$1,997,018	6.5%	\$14,670,614	\$13,818,436	6.2%
Lodging			Net Taxable Sales	\$3,764,130	\$3,547,606	6.1%	\$17,345,059	\$16,417,731	5.6%
6000	253		Total Revenue	\$134,937	\$122,450	10.2%	\$618,798	\$568,475	8.9%
Lumber			Net Taxable Sales	\$14,864,494	\$14,303,864	3.9%	\$97,163,891	\$93,197,223	4.3%
7000	1089		Total Revenue	\$1,014,021	\$2,288,573	-55.7%	\$8,007,534	\$6,872,867	16.5%
Professional			Net Taxable Sales	\$5,070,225	\$4,315,545	17.5%	\$37,121,071	\$39,300,290	-5.5%
8000	2351		Total Revenue	\$184,356	\$160,198	15.1%	\$1,398,825	\$1,553,997	-10.0%
Public Utility			Net Taxable Sales	\$13,587,333	\$13,172,468	3.1%	\$96,711,369	\$99,170,939	-2.5%
9000	398		Total Revenue	\$482,976	\$453,073	6.6%	\$3,346,639	\$3,533,980	-5.3%
Unclassified			Net Taxable Sales	\$28,636,714	\$17,764,070	61.2%	\$169,779,032	\$156,987,079	8.1%
10000	3481		Total Revenue	\$1,074,404	\$652,092	64.8%	\$6,169,975	\$5,688,320	8.5%
Home Occupations			Net Taxable Sales	\$455,092	\$427,426	6.5%	\$2,774,256	\$3,192,429	-13.1%
11000	124		Total Revenue	\$15,798	\$14,759	7.0%	\$95,786	\$110,867	-13.6%
Manufacturing			Net Taxable Sales	\$3,997,194	\$2,303,339	73.5%	\$25,415,343	\$17,079,068	48.8%
12000	215		Total Revenue	\$225,980	\$13,092	1626.1%	\$1,273,386	\$1,042,469	22.2%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$514,764	\$519,543	-0.9%	\$3,245,183	\$3,536,565	-8.2%
GRAND TOTALS	12571		Net Taxable Sales	\$230,076,891	\$212,425,558	8.3%	\$1,531,398,466	\$1,477,632,512	3.6%
			Total Revenue	\$9,311,880	\$9,811,777	-5.1%	\$62,847,802	\$60,335,249	4.2%

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

July

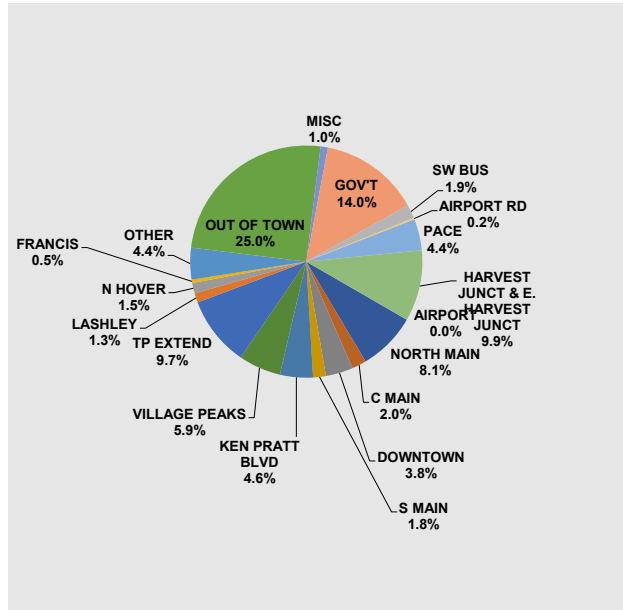
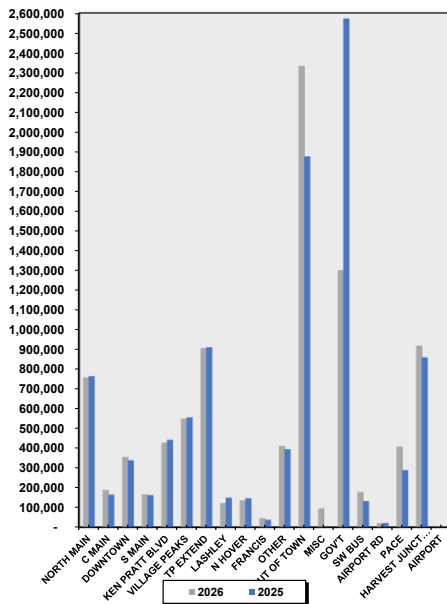
2026

LOCATION	NTS / Total Rev.	% Of Total	July-26	July-25	INCR/ (DECR)	% Of Total YTD	YTD 2026	YTD 2025	INCR/ (DECR)
North Main	Net Taxable Sales	9.3%	\$21,344,857	\$21,386,033	-0.2%	9.1%	\$139,760,910	\$139,844,678	-0.1%
	Total Revenue	8.1%	\$757,823	\$764,001	-0.8%	7.9%	\$4,971,758	\$4,973,307	0.0%
Central Main	Net Taxable Sales	2.3%	\$5,311,318	\$4,845,110	9.6%	2.3%	\$34,917,837	\$33,318,791	4.8%
	Total Revenue	2.0%	\$187,271	\$163,831	14.3%	1.9%	\$1,211,999	\$1,162,761	4.2%
Downtown	Net Taxable Sales	4.3%	\$9,827,176	\$9,389,564	4.7%	4.0%	\$61,807,786	\$58,755,996	5.2%
	Total Revenue	3.8%	\$354,284	\$338,013	4.8%	3.6%	\$2,246,788	\$2,095,946	7.2%
South Main	Net Taxable Sales	2.0%	\$4,661,568	\$4,588,338	1.6%	1.9%	\$29,757,685	\$29,288,774	1.6%
	Total Revenue	1.8%	\$165,895	\$161,976	2.4%	1.7%	\$1,054,861	\$1,029,436	2.5%
Ken Pratt Boulevard	Net Taxable Sales	5.3%	\$12,100,359	\$12,333,951	-1.9%	5.1%	\$77,873,321	\$83,593,436	-6.8%
	Total Revenue	4.6%	\$427,398	\$441,777	-3.3%	4.4%	\$2,787,406	\$2,977,173	-6.4%
Village At The Peaks	Net Taxable Sales	6.6%	\$15,106,796	\$15,189,673	-0.5%	6.7%	\$102,451,583	\$102,081,061	0.4%
	Total Revenue	5.9%	\$549,068	\$555,702	-1.2%	5.9%	\$3,709,573	\$3,705,164	0.1%
Twin Peaks Square Ext.	Net Taxable Sales	10.9%	\$25,033,925	\$25,407,058	-1.5%	11.2%	\$171,097,309	\$173,590,196	-1.4%
	Total Revenue	9.7%	\$906,010	\$910,463	-0.5%	9.7%	\$6,118,373	\$6,202,842	-1.4%
Lashley	Net Taxable Sales	1.5%	\$3,421,485	\$4,198,407	-18.5%	1.5%	\$22,430,899	\$23,192,558	-3.3%
	Total Revenue	1.3%	\$121,200	\$149,066	-18.7%	1.3%	\$800,597	\$825,882	-3.1%
North Hover	Net Taxable Sales	1.7%	\$3,836,017	\$4,087,097	-6.1%	1.7%	\$26,310,102	\$27,878,894	-5.6%
	Total Revenue	1.5%	\$135,059	\$146,003	-7.5%	1.5%	\$951,036	\$999,816	-4.9%
Francis	Net Taxable Sales	0.5%	\$1,201,891	\$1,048,633	14.6%	0.5%	\$6,901,120	\$5,816,731	18.6%
	Total Revenue	0.5%	\$44,398	\$37,191	19.4%	0.4%	\$247,630	\$211,771	16.9%
All Others	Net Taxable Sales	4.3%	\$9,996,310	\$9,317,054	7.3%	4.6%	\$69,748,539	\$59,834,296	16.6%
	Total Revenue	4.4%	\$410,789	\$394,113	4.2%	4.6%	\$2,908,137	\$2,537,875	14.6%
Out of Town	Net Taxable Sales	28.4%	\$65,408,521	\$52,715,724	24.1%	29.2%	\$447,702,874	\$421,717,544	6.2%
	Total Revenue	25.0%	\$2,332,364	\$1,875,450	24.4%	25.6%	\$16,066,932	\$15,138,075	6.1%
Miscellaneous	Net Taxable Sales	0.9%	\$2,131,910	\$23,349	9030.6%	0.2%	\$3,136,973	\$3,129,896	0.2%
	Total Revenue	1.0%	\$94,598	\$843	11121.6%	0.2%	\$142,546	\$146,445	-2.7%
City, Boulder Co/ Weld Co	Net Taxable Sales	3.8%	\$8,765,326	\$8,152,390	7.5%	3.2%	\$48,311,045	\$45,736,733	5.6%
	Total Revenue	14.0%	\$1,300,169	\$2,572,027	-49.4%	14.9%	\$9,348,692	\$8,625,484	8.4%
SW Business	Net Taxable Sales	1.7%	\$3,928,639	\$2,937,879	33.7%	1.6%	\$24,188,691	\$16,621,300	45.5%
	Total Revenue	1.9%	\$177,322	\$131,703	34.6%	2.0%	\$1,281,725	\$810,378	58.2%
Airport Road	Net Taxable Sales	0.2%	\$569,971	\$548,075	4.0%	0.2%	\$3,552,075	\$3,191,012	11.3%
	Total Revenue	0.2%	\$20,103	\$20,845	-3.6%	-0.5%	\$329,866	\$136,497	-341.7%
Pace	Net Taxable Sales	5.0%	\$11,406,824	\$11,929,977	-4.4%	5.2%	\$79,090,897	\$79,946,816	-1.1%
	Total Revenue	4.4%	\$407,565	\$288,075	41.5%	4.6%	\$2,870,868	\$2,735,114	5.0%
Harvest Junct & E. Harvest Junc	Net Taxable Sales	11.3%	\$25,978,415	\$24,297,011	6.9%	11.9%	\$181,956,172	\$169,817,807	7.1%
	Total Revenue	9.9%	\$918,358	\$859,166	6.9%	10.2%	\$6,438,976	\$6,008,818	7.2%
Airport	Net Taxable Sales	0.0%	\$45,583	\$30,235	50.8%	0.0%	\$402,648	\$275,993	45.9%
	Total Revenue	0.0%	\$2,206	\$1,532	44.0%	0.0%	\$19,771	\$12,465	58.6%
Grand Total	Net Taxable Sales	100%	\$230,076,891	\$212,425,558	8.3%		\$1,531,398,466	\$1,477,632,512	3.6%
Grand Total	Total Revenue	100%	\$9,311,880	\$9,811,777	-5.1%		\$62,847,802	\$60,335,249	4.2%

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

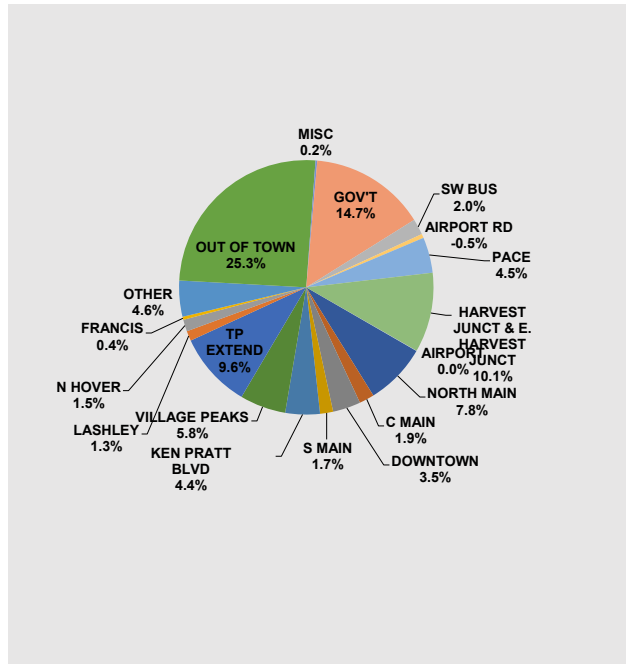
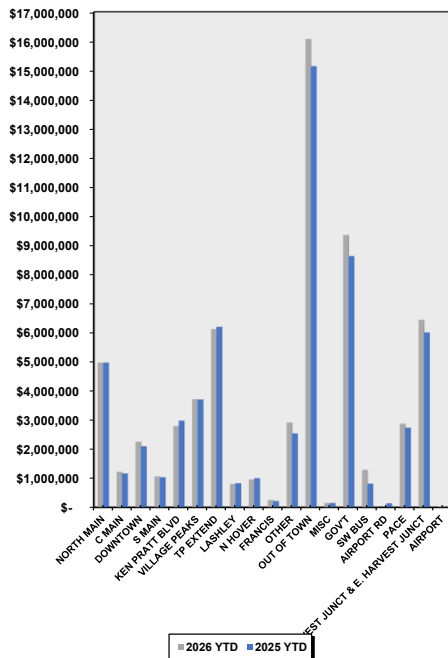
For The Month of

July 2026



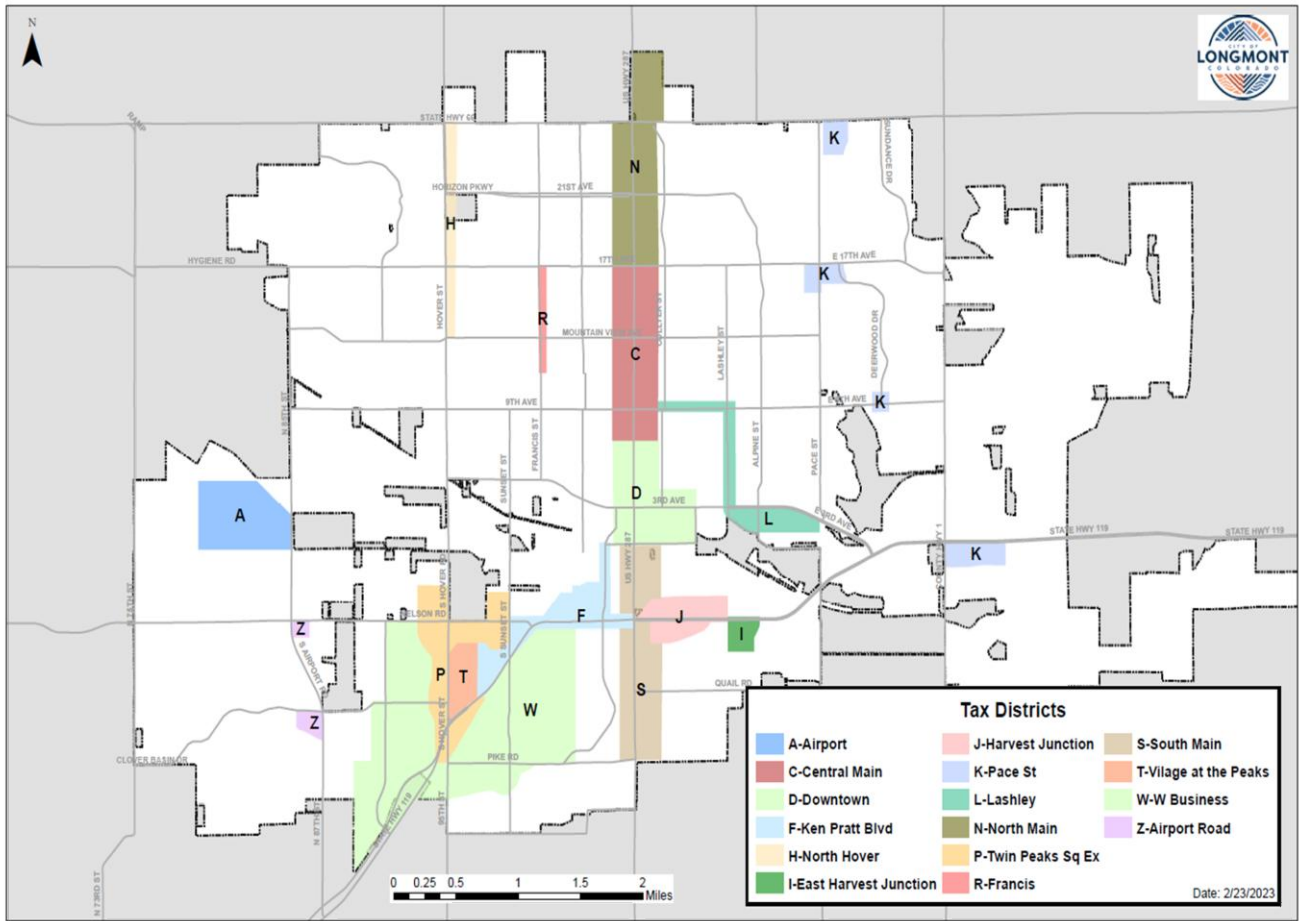
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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**July****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	\$70,242	11.8%	\$62,815	\$296,280	24.7%	\$237,542
July	\$73,808	11.0%	\$66,480	\$370,088	21.7%	\$304,022
August						
September						
October						
November						
December						
Total	<u>\$370,088</u>		<u>\$304,022</u>			

SPECIAL MARIJUANA TAX

July

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	\$44,775	8.8%	\$41,158	\$239,402	-1.5%	\$243,134
July	\$58,844	33.9%	\$43,938	\$298,246	3.9%	\$287,071
August						
September						
October						
November						
December						
Total	<u>\$298,246</u>		<u>\$287,071</u>			