

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

August 2026

SUMMARY

Title		Data
Total Taxes This Month	\$	9,104,865
Compared to Last Year	\$	9,406,375
Percentage Change:		-3.2%

Contents	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodger Tax	17
Marijuana Tax	18

SALES AND USE TAX SUMMARY

CITY OF LONGMONT

August 2026

Overview

Month of August: Total Sales and Use Tax for the month of August decreased overall by 3.2% compared to last year. Current Sales Tax collection increased by 3.2% and current Use Tax collection decreased 29.6%.

Year to Date: Total Sales and Use Tax through August increased by 3.2% for 2026. The Sales Tax component increased by 3.4% and the Use Tax component increased by 2.0%.

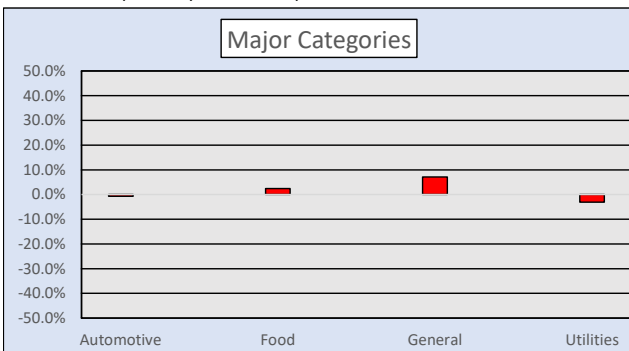
Important note in understanding year-to-year comparative basis within this report:

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.

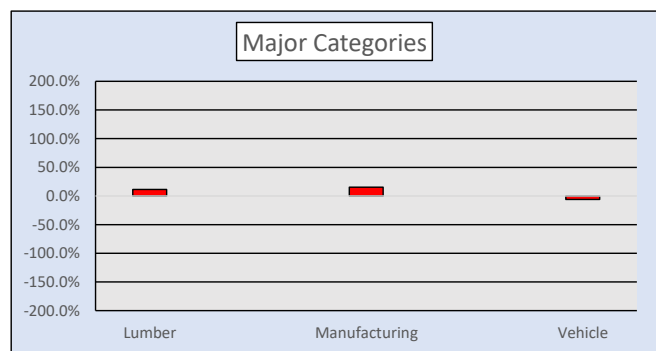
Sales Tax Activity

The Automotive and Utilities categories decreased by 0.7% and 3.1%, respectively, when compared to 2025 YTD. The Food and General categories showed increases of 2.5% and 7.1%, respectively, when compared to 2025 YTD.



Use Tax Activity

The Lumber and Manufacturing categories increased by 11.4% and 15.2%, respectively, when compared to 2025 YTD. The Vehicle category decreased by 6.2% when compared to 2025 YTD.

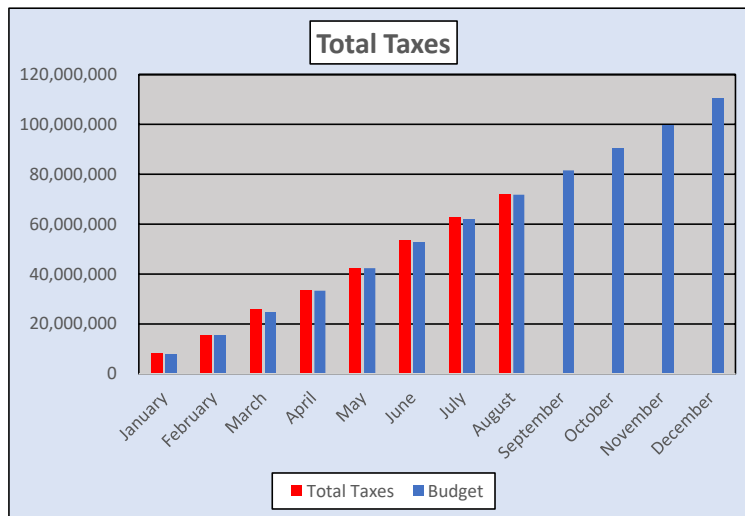


Sales & Use Tax - Budget To Actual

August

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%	\$ 7,936,742	\$ 1,168,124	\$ 9,104,865
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			\$ 61,861,596	\$ 10,091,071	\$ 71,952,667



Revenue Growth Per Fund / Current Year to Previous Year

August 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	\$ 28,722,879	\$ 4,764,915	\$ 33,487,794	\$ 29,691,505	\$ 4,859,714	\$ 34,551,220	3.4%	2.0%	3.2%	3.37%
PIF Fund	\$ 5,068,729	\$ 840,848	\$ 5,909,577	\$ 5,239,625	\$ 857,555	\$ 6,097,180	3.4%	2.0%	3.2%	3.37%
Streets Fund	\$ 12,715,473	\$ 2,102,167	\$ 14,817,640	\$ 13,143,407	\$ 2,143,985	\$ 15,287,392	3.4%	2.0%	3.2%	3.39%
Open Space	\$ 3,390,780	\$ 560,583	\$ 3,951,363	\$ 3,504,907	\$ 571,741	\$ 4,076,648	3.4%	2.0%	3.2%	3.39%
Public Safety	\$ 9,833,321	\$ 1,625,704	\$ 11,459,026	\$ 10,164,313	\$ 1,658,076	\$ 11,822,389	3.4%	2.0%	3.2%	3.39%
LURA	\$ 116,225	\$ -	\$ 116,225	\$ 117,839	\$ -	\$ 117,839	1.4%	N/A	1.4%	11.82%
All Funds Total	\$ 59,847,408	\$ 9,894,216	\$ 69,741,624	\$ 61,861,596	\$ 10,091,071	\$ 71,952,667	3.4%	2.0%	3.2%	3.39%

Budget Increase							6.01%	-13.79%	3.4%
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▲ = Change

General Fund The allocation of both the sales tax and the use tax to the General Fund is 85% of the 2% non-earmarked sales and use tax. The result after eight months is that the General Fund sales and use tax is up by 3.2%. The 2026 budget only relies on a 3.37% increase in sales and use tax revenue.

Public Improvement Fund The allocation of both the sales tax and the use tax to the Public Improvement Fund is 15.0% of the 2% non-earmarked sales and use tax. After eight months, The PIF sales and use tax revenue increased by 3.2%. The 2026 budget only relies on a 3.37% increase in sales and use tax revenue.

Streets Fund The Street Fund portion of the total 3.53% sales and use tax rate is 0.75%. After eight months, the Street Fund sales and use tax revenue increased by 3.2%. The 2026 budget only relies on a 3.39% increase in sales and use tax revenue.

Open Space The Open Space Fund portion of the total 3.53% sales and use tax rates is 0.20%. After eight months, the Open Space Fund sales and use tax revenue increased by 3.2%. The 2026 budget only relies on a 3.39% increase in sales and use tax revenue.

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

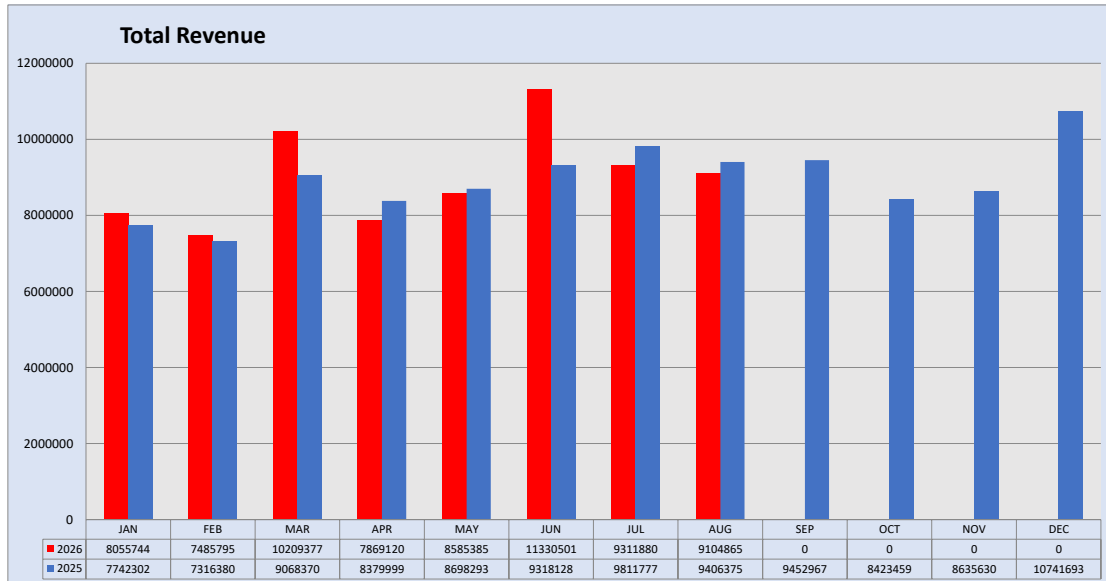
LURA For 2026, an amount of \$174,418 was originally budgeted. Revenue to LURA is tax increment revenue from the Twin Peaks Urban Renewal Authority. Tax increment revenue is only on the 2.0% non-earmarked portion of sales tax from the URA district and does not begin until after the base sales tax amount of \$441,770 has been generated within the URA district. The URA year begins at November 1st. The base was met in December of 2025. In 2026, .10% of the 2.0 non-earmarked sales tax from the URA district goes to the Village at the Peaks debt service fund to accumulate monies toward repayment of the COP's.

SALES AND USE TAX

August 2026

ACCOUNT GROUPS

<u>GRAND TOTALS</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	12688	11766	922	12688	11766	922
Net Taxable Sales	\$224,859,267	\$217,031,044	3.6%	\$1,756,257,733	\$1,694,663,556	3.6%
Net Sales Tax	\$7,794,162	\$7,556,064	3.2%	\$60,643,073	\$57,813,346	4.9%
Delinquent Sales Tax	\$116,918	\$73,620		\$845,533	\$1,522,274	
Use Tax	\$1,161,152	\$1,648,467	-29.6%	\$10,063,780	\$9,763,932	3.1%
Delinquent Use Tax	\$6,972	\$64,435		\$27,290	\$130,285	
Other Revenue*	\$25,661	\$63,789		\$372,991	\$511,787	
Total Revenue	\$9,104,865	\$9,406,375	-3.2%	\$71,952,667	\$69,741,624	3.2%



For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

SALES AND USE TAX

ACCOUNT GROUPS

1000 Apparel

	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	82	87	(5)	82	87	(5)
Net Taxable Sales	\$3,858,895	\$3,945,366	-2.2%	\$28,229,583	\$27,931,682	1.1%
Net Sales Tax	\$135,388	\$138,437	-2.2%	\$989,144	\$976,012	1.3%
Delinquent Sales Tax	\$345	\$334		\$3,458	\$6,076	
Use Tax	\$46	\$80	-42.5%	\$3,338	\$672	396.7%
Delinquent Use Tax	\$0	\$0		\$16	\$1	
Other Revenue*	\$38	\$37		\$615	\$1,397	
Total Revenue	\$135,817	\$138,888	-2.2%	\$996,571	\$984,158	1.3%
% of Total Revenue	1.5%	1.5%	0.0%	1.4%	1.4%	0.0%

2000 Automotive

	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	400	399	1	400	399	1
Net Taxable Sales	\$14,903,153	\$15,261,199	-2.3%	\$112,549,256	\$114,733,163	-1.9%
Net Sales Tax	\$522,008	\$534,667	-2.4%	\$3,904,459	\$3,931,007	-0.7%
Delinquent Sales Tax	\$1,388	\$2,214		\$45,414	\$91,994	
Use Tax	\$1,823	\$2,447	-25.5%	\$15,084	\$27,628	-45.4%
Delinquent Use Tax	\$0	\$0		\$2,199	\$24	
Other Revenue	\$275	\$3,060		\$27,390	\$15,058	
Total Revenue *	\$525,494	\$542,388	-3.1%	\$3,994,546	\$4,065,711	-1.8%
% of Total Revenue	5.8%	5.8%	0.0%	5.6%	5.8%	-0.3%

3000 Food

	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	805	755	50	805	755	50
Net Taxable Sales	\$76,795,688	\$77,118,241	-0.4%	\$594,847,021	\$586,977,274	1.3%
Net Sales Tax	\$2,687,036	\$2,671,258	0.6%	\$20,825,310	\$20,325,757	2.5%
Delinquent Sales Tax	\$13,143	\$43,176		\$178,953	\$294,410	
Use Tax	\$14,055	\$14,095	-0.3%	\$106,646	\$156,777	-32.0%
Delinquent Use Tax	\$0	\$49		\$255	\$27,593	
Other Revenue	\$0	\$21,189		\$135,399	\$114,101	
Total Revenue *	\$2,714,234	\$2,749,767	-1.3%	\$21,246,563	\$20,918,638	1.6%
% of Total Revenue	29.8%	29.2%	0.6%	29.5%	30.0%	-0.5%

SALES AND USE TAX

ACCOUNT GROUPS

<u>4000 Home Furnishings</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	362	367	(5)	362	367	(5)
Net Taxable Sales	\$5,535,976	\$4,722,090	17.2%	\$37,481,658	\$34,789,445	7.7%
Net Sales Tax	\$193,168	\$165,369	16.8%	\$1,305,884	\$1,202,530	8.6%
Delinquent Sales Tax	\$1,048	\$115		\$11,450	\$10,046	
Use Tax	\$604	\$3,088	-80.4%	\$10,322	\$19,820	-47.9%
Delinquent Use Tax	\$5,580	\$0		\$6,471	\$0	
Other Revenue *	\$915	\$3,471		\$26,115	\$11,456	
Total Revenue	\$201,315	\$172,043	17.0%	\$1,360,242	\$1,243,852	9.4%
% of Total Revenue	2.2%	1.8%	0.4%	1.9%	1.8%	0.1%
<u>5000 General</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	3072	2495	577	3072	2495	577
Net Taxable Sales	\$61,018,606	\$58,105,265	5.0%	\$474,093,245	\$447,008,350	6.1%
Net Sales Tax	\$2,129,168	\$2,039,623	4.4%	\$16,464,580	\$15,370,667	7.1%
Delinquent Sales Tax	\$19,411	\$6,306		\$227,043	\$297,658	
Use Tax	\$10,241	\$9,581	6.9%	\$81,747	\$55,810	46.5%
Delinquent Use Tax	\$0	\$16		\$1,439	\$560	
Other Revenue	\$4,476	\$460		\$59,101	\$149,727	
Total Revenue *	\$2,163,296	\$2,055,986	5.2%	\$16,833,910	\$15,874,422	6.0%
% of Total Revenue	23.8%	21.9%	1.9%	23.4%	22.8%	0.6%
<u>6000 Lodging</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	259	240	19	259	240	19
Net Taxable Sales	\$3,723,251	\$3,023,140	23.2%	\$21,068,310	\$19,440,871	8.4%
Net Sales Tax	\$129,183	\$106,024	21.8%	\$739,873	\$671,419	10.2%
Delinquent Sales Tax	\$9,771	\$24		\$14,910	\$1,412	
Use Tax	\$0	\$0	0.0%	\$810	\$440	84.1%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$699	\$3		\$2,858	\$1,255	
Total Revenue *	\$139,653	\$106,051	31.7%	\$758,451	\$674,526	12.4%
% of Total Revenue	1.5%	1.1%	0.4%	1.1%	1.0%	0.1%

SALES AND USE TAX

ACCOUNT GROUPS

<u>7000 Lumber</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	1097	1097	0	1097	1097	0
Net Taxable Sales	\$13,169,740	\$12,401,253	6.2%	\$110,333,631	\$105,598,476	4.5%
Net Sales Tax	\$462,922	\$434,976	6.4%	\$3,830,244	\$3,657,777	4.7%
Delinquent Sales Tax	\$196	\$1,370		\$44,425	\$33,893	
Use Tax	\$470,615	\$931,768	-49.5%	\$5,049,340	\$4,531,289	11.4%
Delinquent Use Tax	\$1,392	\$0		\$5,499	\$1,985	
Other Revenue *	\$201	\$2,134		\$13,352	\$18,171	
Total Revenue	\$935,326	\$1,370,248	-31.7%	\$8,942,860	\$8,243,115	8.5%
% of Total Revenue	10.3%	14.6%	-4.3%	12.4%	11.8%	0.6%
<u>8000 Professional</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	2373	2277	96	2373	2277	96
Net Taxable Sales	\$5,763,195	\$4,094,072	40.8%	\$42,884,266	\$43,394,362	-1.2%
Net Sales Tax	\$192,024	\$133,668	43.7%	\$1,449,331	\$1,261,422	14.9%
Delinquent Sales Tax	\$1,671	\$9,186		\$30,152	\$258,438	
Use Tax	\$6,382	\$6,428	-0.7%	\$103,227	\$91,195	13.2%
Delinquent Use Tax	\$0	\$0		\$905	\$6,769	
Other Revenue	\$1,598	\$1,146		\$16,885	\$86,601	
Total Revenue *	\$201,675	\$150,428	34.1%	\$1,600,500	\$1,704,425	-6.1%
% of Total Revenue	2.2%	1.6%	0.6%	2.2%	2.4%	-0.2%
<u>9000 Public Utility</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	401	403	(2)	401	403	(2)
Net Taxable Sales	\$16,061,843	\$13,962,774	15.0%	\$112,773,212	\$113,133,713	-0.3%
Net Sales Tax	\$565,366	\$491,225	15.1%	\$3,840,809	\$3,963,887	-3.1%
Delinquent Sales Tax	\$628	\$541		\$29,041	\$5,398	
Use Tax	\$4,925	\$20,839	-76.4%	\$30,787	\$76,294	-59.6%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue *	\$61	\$63		\$16,982	\$1,069	
Total Revenue	\$570,980	\$512,668	11.4%	\$3,917,619	\$4,046,648	-3.2%
% of Total Revenue	6.3%	5.5%	0.8%	5.4%	5.8%	-0.4%

SALES AND USE TAX

ACCOUNT GROUPS

<u>10000 Unclassified</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	3498	3318	180	3498	3318	180
Net Taxable Sales	\$19,913,090	\$19,043,817	4.6%	\$189,692,122	\$176,030,896	7.8%
Net Sales Tax	\$652,585	\$660,196	-1.2%	\$6,440,374	\$5,679,049	13.4%
Delinquent Sales Tax	\$50,627	\$3,487		\$201,243	\$439,879	
Use Tax	\$21,856	\$21,670	0.9%	\$204,339	\$180,975	12.9%
Delinquent Use Tax	\$0	\$929		\$1,974	\$9,602	
Other Revenue	\$13,995	\$3,549		\$61,108	\$68,646	
Total Revenue *	\$739,063	\$689,831	7.1%	\$6,909,038	\$6,378,151	8.3%
% of Total Revenue	8.1%	7.3%	0.8%	9.6%	9.1%	0.5%

<u>11000 Home Occupations</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	123	137	(14)	123	137	(14)
Net Taxable Sales	\$304,886	\$311,522	-2.1%	\$3,079,142	\$3,503,951	-12.1%
Net Sales Tax	\$10,480	\$10,699	-2.0%	\$105,343	\$114,579	-8.1%
Delinquent Sales Tax	\$0	\$0		\$733	\$6,256	
Use Tax	\$1	\$1	0.0%	\$68	\$92	-26.1%
Delinquent Use Tax	\$0	\$0		\$0	\$0	
Other Revenue	\$0	\$0		\$123	\$640	
Total Revenue *	\$10,481	\$10,700	-2.0%	\$106,267	\$121,567	-12.6%
% of Total Revenue	0.1%	0.1%	0.0%	0.1%	0.2%	0.0%

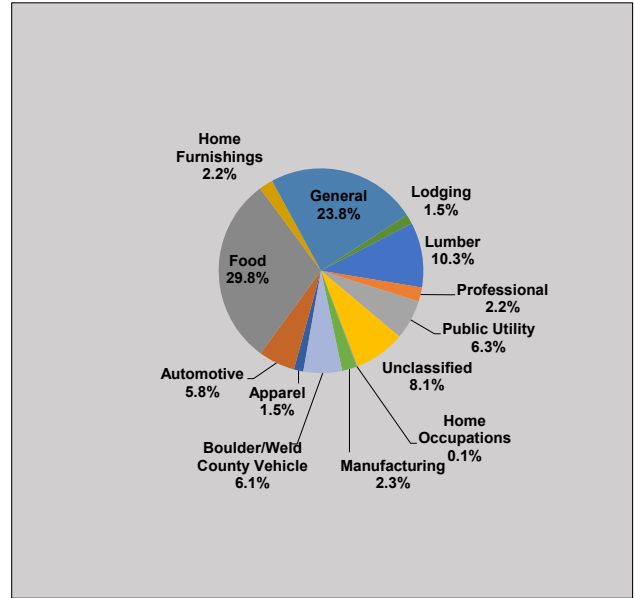
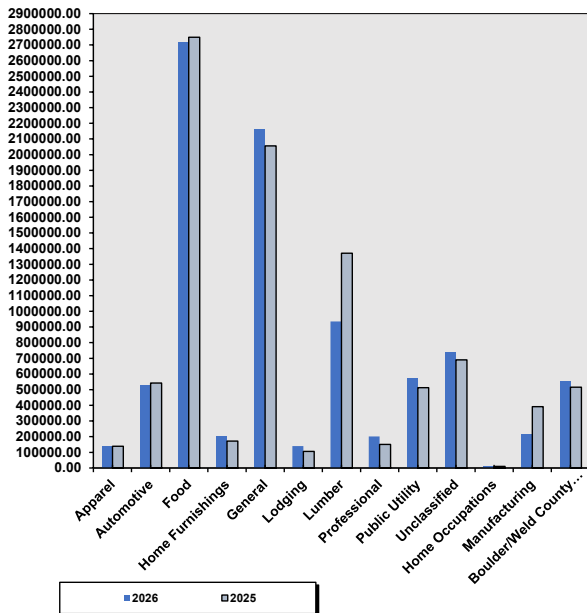
<u>12000 Manufacturing</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Active Accounts	216	191	25	216	191	25
Net Taxable Sales	\$3,810,944	\$5,042,305	-24.4%	\$29,226,287	\$22,121,373	32.1%
Net Sales Tax	\$114,834	\$169,922	-32.4%	\$747,722	\$659,240	13.4%
Delinquent Sales Tax	\$18,690	\$6,867		\$58,711	\$76,814	
Use Tax	\$75,669	\$123,098	-38.5%	\$657,954	\$571,003	15.2%
Delinquent Use Tax	\$0	\$63,441		\$8,532	\$83,751	
Other Revenue *	\$3,403	\$28,677		\$13,063	\$43,666	
Total Revenue	\$212,596	\$392,005	-45.8%	\$1,485,982	\$1,434,474	3.6%
% of Total Revenue	2.3%	4.2%	-1.8%	2.1%	2.1%	0.0%

<u>00000 Boulder/Weld County Vehicle</u>	August-26	August-25	INCR/(DECR)	YTD 2026	YTD 2025	INCR/_(DECR)
Use Tax	\$554,935	\$515,372	7.7%	\$3,800,118	\$4,051,937	-6.2%
% of Total Revenue	6.1%	5.5%	0.6%	5.3%	5.8%	-0.5%

Net Sales & Use Tax by Industry Type

For The Month of

August 2026



Summary Of Sales & Use Tax Activity By Industry									
August									
2026									
Account Group/	Account Number	Active Accounts	NTS / Total Rev.	August 2026	August 2025	INCR/(DECR)	YTD 2026	YTD 2025	INCR/ (DECR)
Apparel			Net Taxable Sales	\$3,858,895	\$3,945,366	-2.2%	\$28,229,583	\$27,931,682	1.1%
1000	82		Total Revenue	\$135,817	\$138,888	-2.2%	\$996,571	\$984,158	1.3%
Automotive			Net Taxable Sales	\$14,903,153	\$15,261,199	-2.3%	\$112,549,256	\$114,733,163	-1.9%
2000	400		Total Revenue	\$525,494	\$542,388	-3.1%	\$3,994,546	\$4,065,711	-1.8%
Food			Net Taxable Sales	\$76,795,688	\$77,118,241	-0.4%	\$594,847,021	\$586,977,274	1.3%
3000	805		Total Revenue	\$2,714,234	\$2,749,767	-1.3%	\$21,246,563	\$20,918,638	1.6%
Home Furnishings			Net Taxable Sales	\$5,535,976	\$4,722,090	17.2%	\$37,481,658	\$34,789,445	7.7%
4000	362		Total Revenue	\$201,315	\$172,043	17.0%	\$1,360,242	\$1,243,852	9.4%
General			Net Taxable Sales	\$61,018,606	\$58,105,265	5.0%	\$474,093,245	\$447,008,350	6.1%
5000	3072		Total Revenue	\$2,163,296	\$2,055,986	5.2%	\$16,833,910	\$15,874,422	6.0%
Lodging			Net Taxable Sales	\$3,723,251	\$3,023,140	23.2%	\$21,068,310	\$19,440,871	8.4%
6000	259		Total Revenue	\$139,653	\$106,051	31.7%	\$758,451	\$674,526	12.4%
Lumber			Net Taxable Sales	\$13,169,740	\$12,401,253	6.2%	\$110,333,631	\$105,598,476	4.5%
7000	1097		Total Revenue	\$935,326	\$1,370,248	-31.7%	\$8,942,860	\$8,243,115	8.5%
Professional			Net Taxable Sales	\$5,763,195	\$4,094,072	40.8%	\$42,884,266	\$43,394,362	-1.2%
8000	2373		Total Revenue	\$201,675	\$150,428	34.1%	\$1,600,500	\$1,704,425	-6.1%
Public Utility			Net Taxable Sales	\$16,061,843	\$13,962,774	15.0%	\$112,773,212	\$113,133,713	-0.3%
9000	401		Total Revenue	\$570,980	\$512,668	11.4%	\$3,917,619	\$4,046,648	-3.2%
Unclassified			Net Taxable Sales	\$19,913,090	\$19,043,817	4.6%	\$189,692,122	\$176,030,896	7.8%
10000	3498		Total Revenue	\$739,063	\$689,831	7.1%	\$6,909,038	\$6,378,151	8.3%
Home Occupations			Net Taxable Sales	\$304,886	\$311,522	-2.1%	\$3,079,142	\$3,503,951	-12.1%
11000	123		Total Revenue	\$10,481	\$10,700	-2.0%	\$106,267	\$121,567	-12.6%
Manufacturing			Net Taxable Sales	\$3,810,944	\$5,042,305	-24.4%	\$29,226,287	\$22,121,373	32.1%
12000	216		Total Revenue	\$212,596	\$392,005	-45.8%	\$1,485,982	\$1,434,474	3.6%
Boulder/Weld County Vehicles			Net Taxable Sales	\$0	\$0	0.0%	\$0	\$0	0.0%
0000	2		Total Revenue	\$554,935	\$515,372	7.7%	\$3,800,118	\$4,051,937	-6.2%
GRAND TOTALS	12690		Net Taxable Sales	\$224,859,267	\$217,031,044	3.6%	\$1,756,257,733	\$1,694,663,556	3.6%
			Total Revenue	\$9,104,865	\$9,406,375	-3.2%	\$71,952,667	\$69,741,624	3.2%

Industries

Account	Group	Industry Descriptions
1000	Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000	Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair Shop, and Service Stations
3000	Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000	Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000	General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, Specialty shops, and Marijuana outlets.
6000	Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000	Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000	Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000	Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000	Unclassified Group Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending
11000	Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000	Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

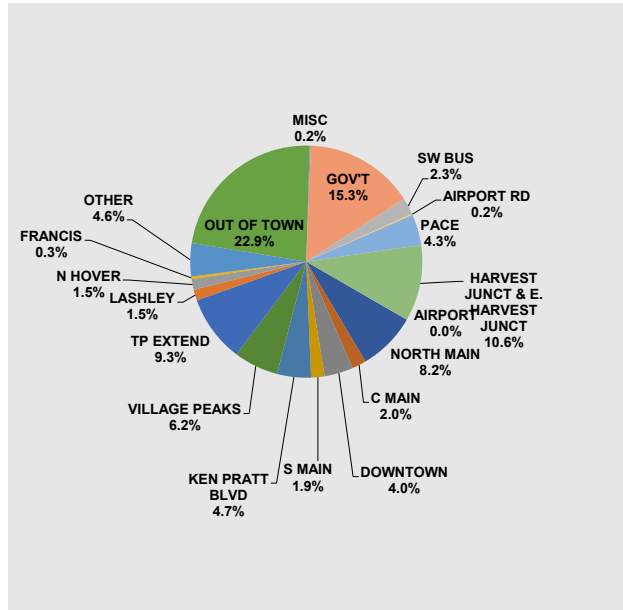
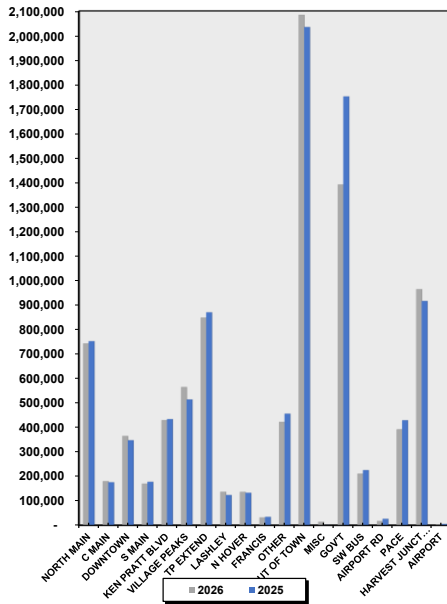
Summary of Sales & Use Tax Activity By Geographical Location

August

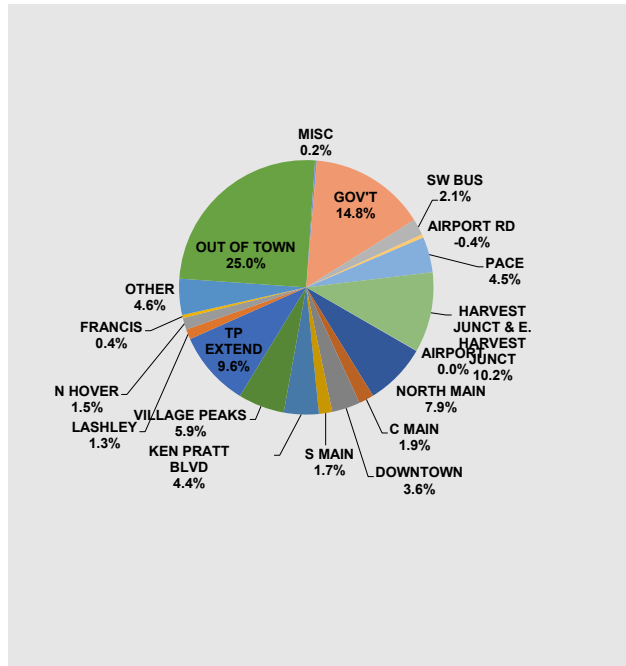
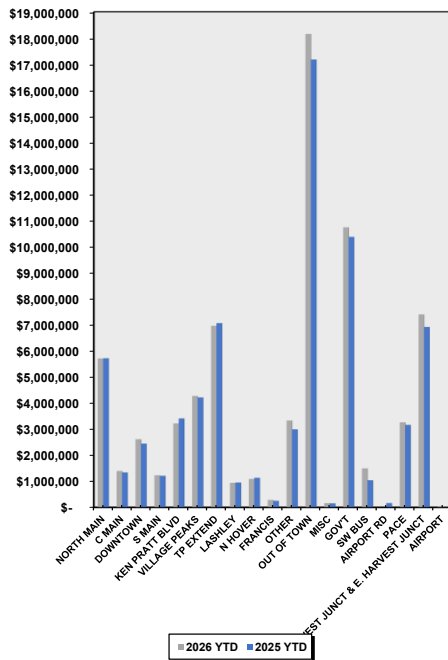
2026

LOCATION	NTS / Total Rev.	% Of Total	August-26	August-25	INCR/ (DECR)	% Of Total YTD	YTD 2026	YTD 2025	INCR/ (DECR)
North Main	Net Taxable Sales	9.3%	\$20,972,129	\$21,084,573	-0.5%	9.2%	\$160,733,039	\$160,929,251	-0.1%
	Total Revenue	8.2%	\$742,898	\$752,427	-1.3%	7.9%	\$5,714,656	\$5,725,734	-0.2%
Central Main	Net Taxable Sales	2.3%	\$5,144,026	\$4,956,893	3.8%	2.3%	\$40,061,863	\$38,275,684	4.7%
	Total Revenue	2.0%	\$180,096	\$175,661	2.5%	1.9%	\$1,392,095	\$1,338,422	4.0%
Downtown	Net Taxable Sales	4.6%	\$10,442,195	\$9,476,196	10.2%	4.1%	\$72,249,981	\$68,232,192	5.9%
	Total Revenue	4.0%	\$364,682	\$347,401	5.0%	3.6%	\$2,611,470	\$2,443,347	6.9%
South Main	Net Taxable Sales	2.1%	\$4,814,795	\$5,012,968	-4.0%	2.0%	\$34,572,480	\$34,301,742	0.8%
	Total Revenue	1.9%	\$169,887	\$177,462	-4.3%	1.7%	\$1,224,748	\$1,206,898	1.5%
Ken Pratt Boulevard	Net Taxable Sales	5.4%	\$12,141,792	\$12,058,959	0.7%	5.1%	\$90,015,113	\$95,652,395	-5.9%
	Total Revenue	4.7%	\$429,732	\$433,872	-1.0%	4.5%	\$3,217,138	\$3,411,045	-5.7%
Village At The Peaks	Net Taxable Sales	6.9%	\$15,564,408	\$14,293,958	8.9%	6.7%	\$118,015,991	\$116,375,019	1.4%
	Total Revenue	6.2%	\$564,878	\$514,050	9.9%	5.9%	\$4,274,451	\$4,219,214	1.3%
Twin Peaks Square Ext.	Net Taxable Sales	10.6%	\$23,904,670	\$24,494,251	-2.4%	11.1%	\$195,001,979	\$198,084,447	-1.6%
	Total Revenue	9.3%	\$848,795	\$870,277	-2.5%	9.7%	\$6,967,168	\$7,073,119	-1.5%
Lashley	Net Taxable Sales	1.7%	\$3,805,433	\$3,459,003	10.0%	1.5%	\$26,236,332	\$26,651,561	-1.6%
	Total Revenue	1.5%	\$136,583	\$123,351	10.7%	1.3%	\$937,180	\$949,233	-1.3%
North Hover	Net Taxable Sales	1.7%	\$3,856,938	\$3,780,634	2.0%	1.7%	\$30,167,040	\$31,659,528	-4.7%
	Total Revenue	1.5%	\$136,070	\$132,505	2.7%	1.5%	\$1,087,106	\$1,132,321	-4.0%
Francis	Net Taxable Sales	0.4%	\$931,265	\$964,014	-3.4%	0.4%	\$7,832,385	\$6,780,745	15.5%
	Total Revenue	0.3%	\$31,532	\$34,120	-7.6%	0.4%	\$279,162	\$245,891	13.5%
All Others	Net Taxable Sales	4.8%	\$10,704,172	\$10,149,149	5.5%	4.6%	\$80,452,711	\$69,983,445	15.0%
	Total Revenue	4.6%	\$422,465	\$455,842	-7.3%	4.6%	\$3,330,602	\$2,993,717	11.3%
Out of Town	Net Taxable Sales	25.8%	\$58,033,044	\$56,845,838	2.1%	28.8%	\$505,735,918	\$478,563,382	5.7%
	Total Revenue	22.9%	\$2,084,745	\$2,034,753	2.5%	25.2%	\$18,151,677	\$17,172,828	5.7%
Miscellaneous	Net Taxable Sales	0.2%	\$339,352	\$39,628	756.3%	0.2%	\$3,476,325	\$3,169,524	9.7%
	Total Revenue	0.2%	\$13,768	\$1,397	885.5%	0.2%	\$156,314	\$147,842	5.7%
City, Boulder Co/ Weld Co	Net Taxable Sales	4.9%	\$11,038,039	\$8,843,525	24.8%	3.4%	\$59,349,084	\$54,580,258	8.7%
	Total Revenue	15.3%	\$1,391,777	\$1,751,538	-20.5%	14.9%	\$10,740,469	\$10,377,022	3.5%
SW Business	Net Taxable Sales	2.0%	\$4,429,299	\$3,023,078	46.5%	1.6%	\$28,617,990	\$19,644,378	45.7%
	Total Revenue	2.3%	\$210,660	\$225,201	-6.5%	2.1%	\$1,492,385	\$1,035,579	44.1%
Airport Road	Net Taxable Sales	0.2%	\$483,921	\$567,905	-14.8%	0.2%	\$4,035,996	\$3,758,917	7.4%
	Total Revenue	0.2%	\$16,884	\$26,001	-35.1%	-0.4%	-\$312,982	\$162,498	-292.6%
Pace	Net Taxable Sales	4.9%	\$10,921,980	\$12,001,994	-9.0%	5.1%	\$90,012,877	\$91,948,810	-2.1%
	Total Revenue	4.3%	\$392,145	\$429,089	-8.6%	4.5%	\$3,263,013	\$3,164,203	3.1%
Harvest Junc't & E. Harvest Junc	Net Taxable Sales	12.1%	\$27,287,031	\$25,913,092	5.3%	11.9%	\$209,243,203	\$195,730,899	6.9%
	Total Revenue	10.6%	\$964,813	\$916,409	5.3%	10.3%	\$7,403,789	\$6,925,227	6.9%
Airport	Net Taxable Sales	0.0%	\$44,778	\$65,386	-31.5%	0.0%	\$447,426	\$341,379	31.1%
	Total Revenue	0.0%	\$2,455	\$5,019	-51.1%	0.0%	\$22,226	\$17,484	27.1%
Grand Total	Net Taxable Sales	100%	\$224,859,267	\$217,031,044	3.6%		\$1,756,257,733	\$1,694,663,556	3.6%
Grand Total	Total Revenue	100%	\$9,104,865	\$9,406,375	-3.2%		\$71,952,667	\$69,741,624	3.2%

	For The Month of
	August 2026

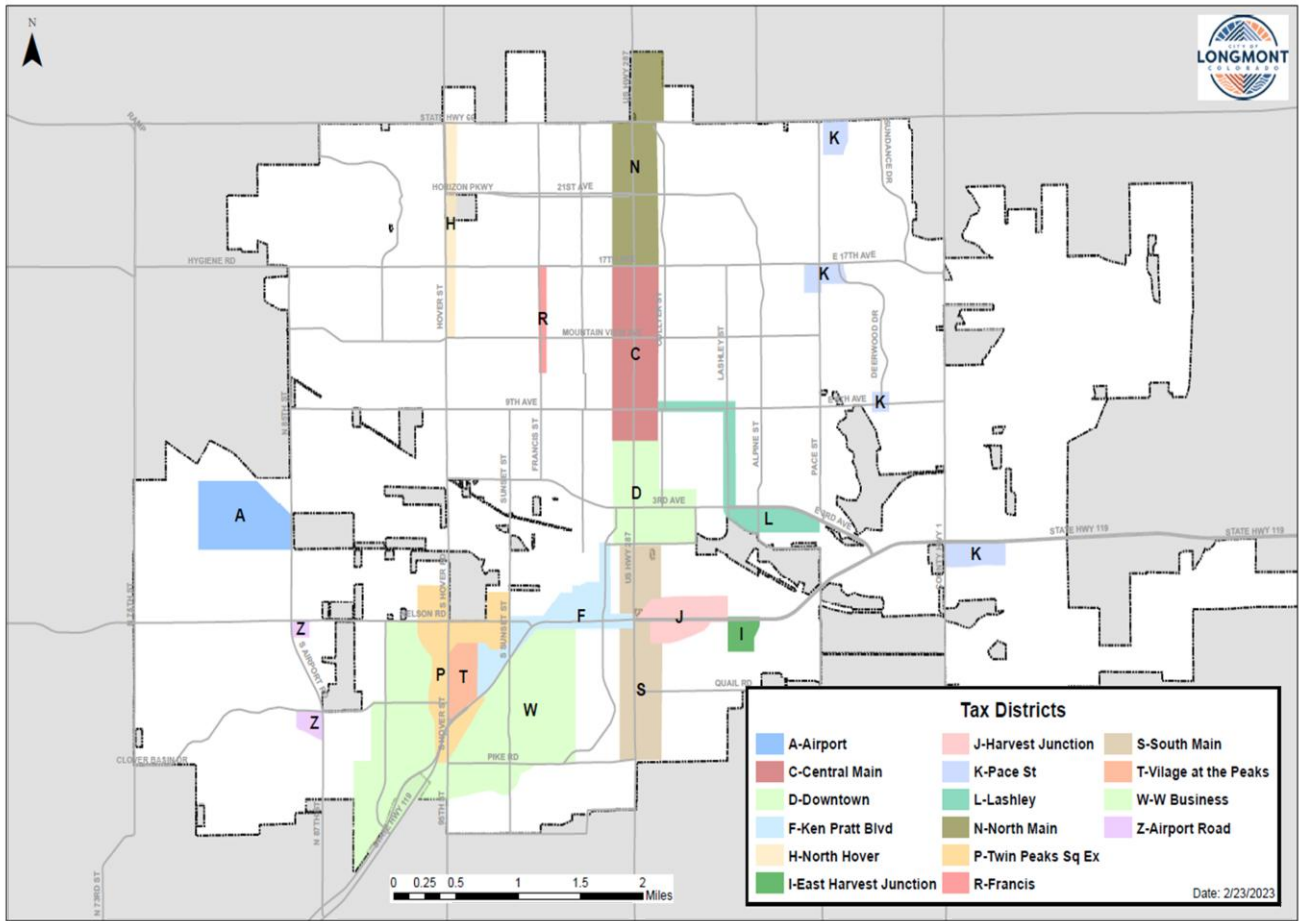


YEAR TO DATE (YTD)



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**August****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	\$76,742	33.7%	\$57,411	\$446,830	23.6%	\$361,433
September						
October						
November						
December						
Total	<u>\$446,830</u>		<u>\$361,433</u>			

SPECIAL MARIJUANA TAX

August

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	\$46,887	6.4%	\$44,056	\$345,132	4.2%	\$331,127
September						
October						
November						
December						
Total	<u>\$345,132</u>		<u>\$331,127</u>			