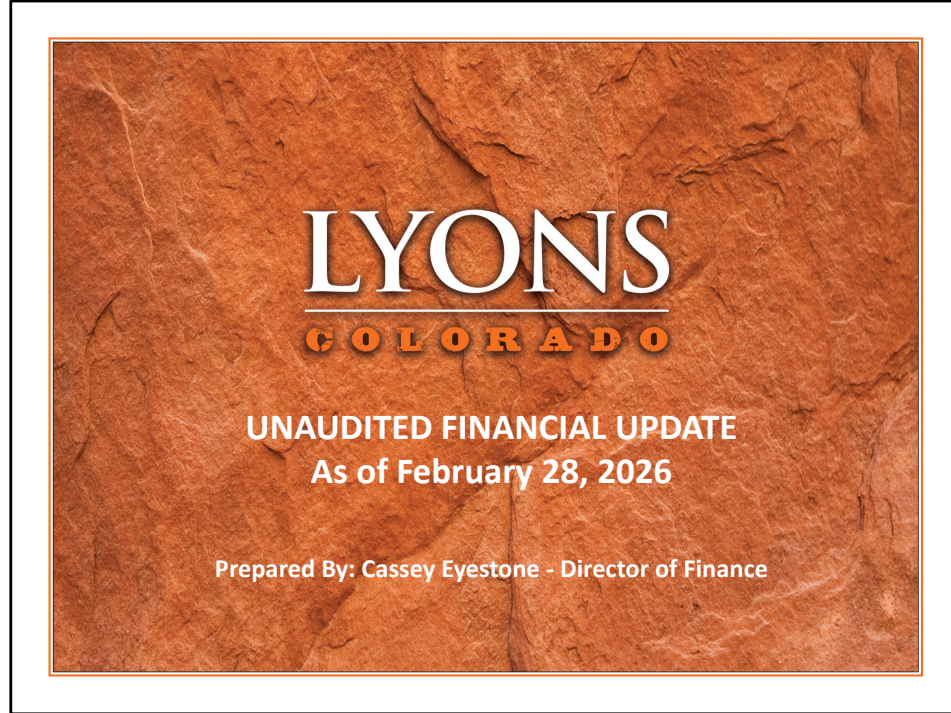




This information provides an unaudited financial update through February 28, 2026.

Monthly Sales Tax Comparison

Sales Month	Month Paid to Town	2025 Total Sales Tax	2026 Total Sales Tax
January	March	\$ 141,287	\$ 133,752
February	April	\$ 139,478	\$ -
March	May	\$ 161,121	\$ -
April	June	\$ 164,470	\$ -
May	July	\$ 182,980	\$ -
June	August	\$ 206,536	\$ -
July	September	\$ 245,716	\$ -
August	October	\$ 246,619	\$ -
September	November	\$ 217,789	\$ -
October	December	\$ 179,199	\$ -
November	January	\$ 168,701	\$ -
December	February	\$ 178,837	\$ -
TOTAL		\$ 2,232,733	\$ 133,752

The sales tax revenue information presented here is through March (for January sales). Sales tax is received from the State of Colorado around the 10th of each month. Retail marijuana tax not remitted to the State is due to the Town on the 20th of each month.

- The sales tax revenue for January sales was 5.3% (\$7,500) lower than in 2025
- The total sales tax amount represents the 4.0% sales tax rate for the Town
- The sales tax figures also include the Town's portion of the State's marijuana tax received each month
 - The State elected to reduce this amount to help meet budget shortfalls. The reduction took effect on July 1, 2025 and reduced the amounts remitted to the local municipalities from 10% to 3.5%
 - Staff estimates the impact to the annual sales tax numbers to be a reduction of \$25,000

**Town of Lyons
2026 Sales Tax
Local Businesses vs. Non-Local Businesses**

Sales Month	Month Paid to Town	2026 Total Sales Tax*	2026 Local	2026 Non Local	2024 Local	2025 Local
January	March	\$ 133,752	46%	54%	56%	46%
February	April				48%	50%
March	May				53%	47%
April	June				49%	50%
May	July				55%	55%
June	August				58%	56%
July	September				66%	61%
August	October				62%	62%
September	November				59%	55%
October	December				52%	54%
November	January				43%	43%
December	February				42%	43%

*Total sales tax includes taxes collected from retail marijuana

This table illustrates the approximate percentage of sales tax generated by local businesses vs. non-local businesses. The sales tax amount also includes the taxes collected on retail marijuana that are paid directly to the State and to the Town of Lyons. Non-local businesses can be online businesses, mobile vendors/catering, deliveries from out-of-town companies, natural gas (Xcel), etc.

- Approximately 46% of the sales tax revenue received in March for sales in the month of January can be attributed to local businesses.
 - This percentage tends to fluctuate seasonally due to the summer sales tax months, including revenue generated through local festivals and weddings which contribute to the higher local sales tax percentages during those timeframes
 - A lower percentage can be illustrative of the impact of online and/or delivery sales

Late Sales Tax

- 1 local business that is over 3 months behind on sales tax payments and has entered into a payment plan with the Department of Revenue. However, it appears that no payments have been made the past 2 months.
- 3 local businesses that are 1 month behind on sales tax payments that staff is monitoring. If it goes beyond 90 days (3 months) then staff will begin initial

communication with the business