



## Sales and Use Tax Collection Report – April 2025

Issued May 12, 2025

This report reflects Sales and Use Tax collected in April for economic activity that occurred in March. Please note the sales and use tax collected in April is predominately from March sales but also includes delinquent collections from prior periods.

### APRIL SUMMARY OVER PRIOR YEAR

	Month	Year to Date
Net Sales Tax Collected:	-3.1%	4.9%
Net Use Tax Collected:	15.2%	43.6%
Net Sales and Use Tax Collected:	-1.0%	9.6%

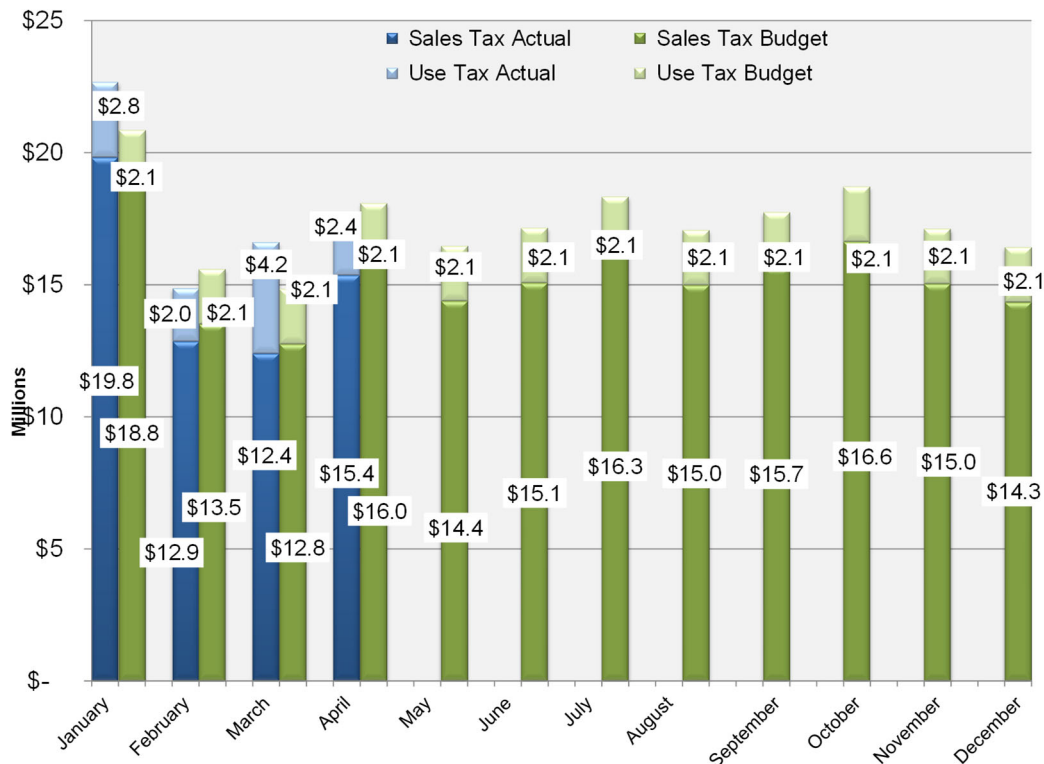
Year to date, sales and use tax collections excluding rebates are up 9.6% and total \$71.9M.

### APRIL SUMMARY OVER BUDGET

	Month	Year to Date
Net Sales Tax Collected:	-4.0%	-1.0%
Net Use Tax Collected:	13.2%	37.3%
Net Sales and Use Tax Collected:	-2.0%	3.6%

Year to date, the City has collected 3.6% more sales and use tax revenue, totaling \$2.5M over budget.

**Figure 1. Budget to Actual - Sales and Use Tax Collected After Rebate**



**Figure 2. Sales and Use Tax Collected**

	April			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
<b>SALES TAX COLLECTIONS</b>						
Grocery, Convenience, Liquor	\$1,663,352	\$1,636,032	-1.6%	\$7,384,117	\$7,196,993	-2.5%
Restaurants, Caterers and Bars	2,454,906	2,480,582	1.0%	8,580,367	8,961,787	4.4%
General Merchandise	1,282,171	1,235,479	-3.6%	5,042,067	5,131,877	1.8%
Vehicle Sales, Parts and Repairs	1,012,497	1,077,051	6.4%	3,725,942	3,851,236	3.4%
Building Materials, Garden Equipment & Supplies	926,181	1,493,042	61.2%	3,471,185	4,017,537	15.7%
Sporting, Hobby, Book, Music	471,751	523,536	11.0%	1,955,230	2,120,080	8.4%
Broadcasting and Telecommunications	338,094	355,008	5.0%	1,241,965	1,389,747	11.9%
Electronics and Appliances	493,726	549,223	11.2%	1,869,787	2,089,089	11.7%
Miscellaneous Retailers	3,114,984	2,401,605	-22.9%	9,671,692	10,406,597	7.6%
Utilities	625,789	693,957	10.9%	2,695,803	2,937,942	9.0%
Clothing and Accessories	509,640	502,945	-1.3%	1,964,880	2,097,634	6.8%
Pharmacy, Salon and Laundry	574,874	477,875	-16.9%	1,942,639	2,011,927	3.6%
Other	617,248	609,504	-1.3%	2,426,912	3,068,895	26.5%
Rental and Leasing Services	255,424	251,977	-1.3%	950,539	981,102	3.2%
Furniture and Home Furnishings	252,764	285,971	13.1%	973,370	1,016,660	4.4%
Wholesale Trade	308,410	310,655	0.7%	1,088,399	1,194,229	9.7%
Lodging	286,956	280,222	-2.3%	934,922	963,220	3.0%
Manufacturing	858,050	387,742	-54.8%	2,185,067	1,501,615	-31.3%
<b>TOTAL SALES TAX</b>	<b>16,046,817</b>	<b>15,552,406</b>	<b>-3.1%</b>	<b>58,104,883</b>	<b>60,938,167</b>	<b>4.9%</b>
Less Mall Sales Tax Remittance*	(202,418)	(194,060)	-4.1%	(479,363)	(505,849)	5.5%
<b>NET SALES TAX</b>	<b>15,844,399</b>	<b>15,358,346</b>	<b>-3.1%</b>	<b>57,625,520</b>	<b>60,432,318</b>	<b>4.9%</b>
<b>USE TAX COLLECTIONS</b>						
Building Permits	572,681	971,929	69.7%	2,520,047	4,715,176	87.1%
Car Tax	761,371	741,333	-2.6%	3,022,803	3,219,882	6.5%
Return Tax	713,656	644,722	-9.7%	2,420,237	3,502,907	44.7%
<b>TOTAL USE TAX</b>	<b>2,047,708</b>	<b>2,357,984</b>	<b>15.2%</b>	<b>7,963,087</b>	<b>11,437,965</b>	<b>43.6%</b>
Less Economic Rebates	0	0	0.0%	0	0	0.0%
<b>NET USE TAX</b>	<b>2,047,708</b>	<b>2,357,984</b>	<b>15.2%</b>	<b>7,963,087</b>	<b>11,437,965</b>	<b>43.6%</b>
<b>SALES &amp; USE TAX COLLECTIONS</b>						
Total Sales & Use Tax	<b>18,094,525</b>	<b>17,910,390</b>	<b>-1.0%</b>	<b>66,067,970</b>	<b>72,376,132</b>	<b>9.5%</b>
Less Mall Sales Tax Remittance*	(202,418)	(194,060)	-4.1%	(479,363)	(505,849)	5.5%
Less Economic Rebates	0	0	0.0%	0	0	0.0%
<b>NET SALES &amp; USE TAX</b>	<b>17,892,107</b>	<b>17,716,330</b>	<b>-1.0%</b>	<b>65,588,607</b>	<b>71,870,283</b>	<b>9.6%</b>
<b>SALES &amp; USE TAX DISTRIBUTION</b>						
Streets and Transportation (.25%)	968,679	961,977	-0.7%	3,632,089	3,858,565	6.2%
Community Capital Improvement Program (.25%)	968,679	961,977	-0.7%	3,632,089	3,858,565	6.2%
Natural Areas (.25%)	968,679	961,977	-0.7%	3,632,089	3,858,565	6.2%
General Fund Renewable (.25%)	965,724	961,080	-0.5%	3,627,753	3,854,706	6.3%
2050 Tax (.50%)**	1,931,448	1,922,160	-0.5%	5,028,462	7,709,412	53.3%
General Fund (2.85%)	12,291,316	12,141,219	-1.2%	46,515,488	49,236,319	5.8%
Less Mall Sales Tax Remittance*	(202,418)	(194,060)	-4.1%	(479,363)	(505,849)	5.5%
Less General Fund Economic Rebates	0	0	0.0%	0	0	0.0%
<b>NET SALES &amp; USE TAX</b>	<b>\$17,892,107</b>	<b>\$17,716,330</b>	<b>-1.0%</b>	<b>\$65,588,607</b>	<b>\$71,870,283</b>	<b>9.6%</b>

\* Per the Mall Redevelopment Agreement, a portion of the sales tax generated at the Mall is remitted monthly to support the Metro District Debt Service

\*\* Voter approved 0.5% tax effective January 2024 through 2050

**April Sales Tax Collected.** In April 2025, sales tax collected in Fort Collins decreased 3.1% compared to April 2024. Sales tax collected totaled \$15.4M compared to \$15.8M in 2024.

**April Use Tax Collected.** The total use tax collected in April was \$2.4M, an increase of 15.2% compared to April 2024.

**Net Sales and Use Tax Collected.** Total tax collected of \$17.7M was 1.0% lower than April 2024.

**Figure 3. Budget to Actual - Sales Tax Collected**

Month	Actual	Budget	Over/(Under) Budget	% Over/(Under) Budget	Year to Date Actual	Annual Budget	Year to Date % Over/(Under) Annual Budget
January	\$ 19,826,037	18,767,510	\$ 1,058,527	5.6%	\$ 19,826,037	\$ 18,767,510	5.6%
February	12,856,074	13,513,488	(657,414)	-4.9%	32,682,111	32,280,998	1.2%
March	12,391,861	12,752,423	(360,562)	-2.8%	45,073,972	45,033,421	0.1%
April	15,358,346	16,001,034	(642,688)	-4.0%	60,432,318	61,034,455	-1.0%
May	-	-	-	0.0%	-	75,422,204	0.0%
June	-	-	-	0.0%	-	90,494,599	0.0%
July	-	-	-	0.0%	-	106,745,126	0.0%
August	-	-	-	0.0%	-	121,728,040	0.0%
September	-	-	-	0.0%	-	137,389,571	0.0%
October	-	-	-	0.0%	-	154,020,874	0.0%
November	-	-	-	0.0%	-	169,054,125	0.0%
December	-	-	-	0.0%	-	183,392,523	0.0%
Net Collections	60,432,318	61,034,455	(602,137)	-1.0%			
YTD Rebates	505,849	450,000	55,849			-	
Total Collections	\$ 60,938,167	\$ 61,484,455	\$ (546,288)	-0.9%		\$ 183,392,523	

**Figure 4. Budget to Actual – Use Tax Collected**

Month	Actual	Budget	Over/(Under) Budget	% Over/(Under) Budget	Year to Date Actual	Annual Budget	Year to Date % Over/(Under) Annual Budget
January	\$ 2,848,873	\$ 2,083,330	\$ 765,543	36.7%	\$ 2,848,873	\$ 2,083,330	36.7%
February	2,011,634	2,083,330	(71,696)	-3.4%	4,860,507	4,166,660	16.7%
March	4,219,474	2,083,330	2,136,144	102.5%	9,079,981	6,249,990	45.3%
April	2,357,984	2,083,330	274,654	13.2%	11,437,965	8,333,320	37.3%
May	-	-	-	0.0%	-	10,416,650	0.0%
June	-	-	-	0.0%	-	12,499,980	0.0%
July	-	-	-	0.0%	-	14,583,310	0.0%
August	-	-	-	0.0%	-	16,666,640	0.0%
September	-	-	-	0.0%	-	18,749,970	0.0%
October	-	-	-	0.0%	-	20,833,300	0.0%
November	-	-	-	0.0%	-	22,916,630	0.0%
December	-	-	-	0.0%	-	24,999,999	0.0%
Net Collections	11,437,965	8,333,320	3,104,645	37.3%			
YTD Rebates	-	-	-			-	
Total Collections	\$ 11,437,965	\$ 8,333,320	\$ 3,104,645	37.3%		\$ 24,999,999	

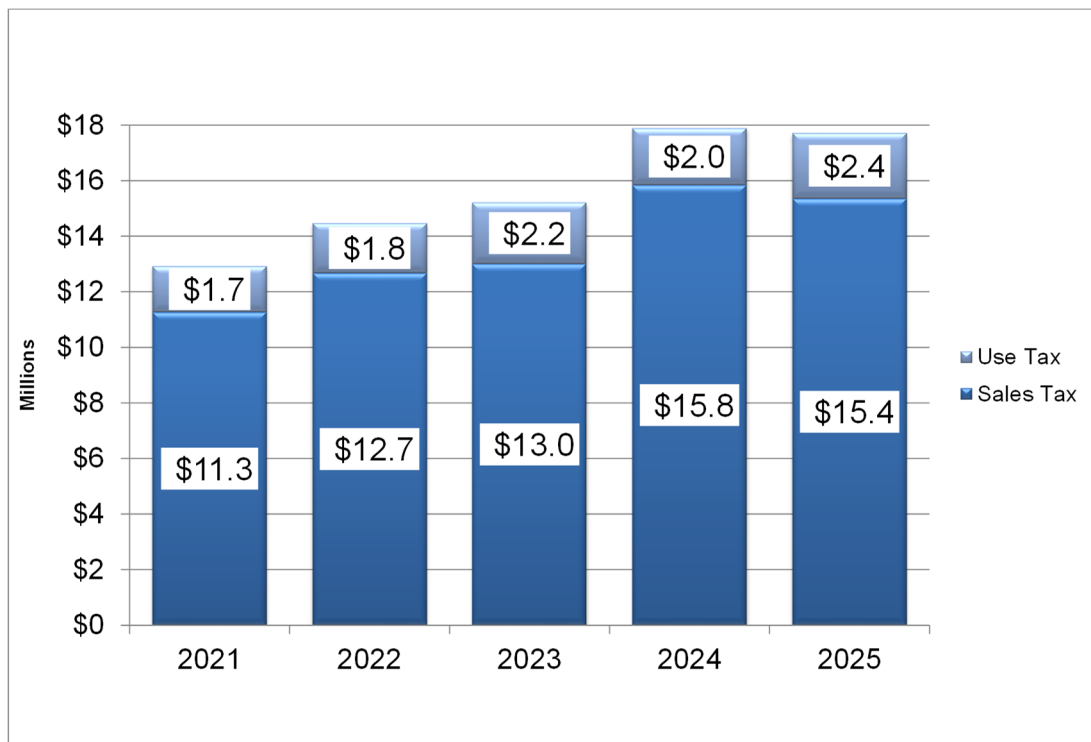
**Figure 5. Budget to Actual – Sales and Use Tax Distribution**

Fund	Actual Apr YTD	Budget Apr YTD	Over/(Under) Budget Apr YTD	% Over/(Under) Budget
Streets and Transportation (.25%)	3,858,565	3,670,956	187,609	5.1%
Community Capital Improvement Program (.25%)	3,858,565	3,670,956	187,609	5.1%
Natural Areas and Parks (.25%)	3,858,565	3,670,956	187,609	5.1%
General Fund Renewable (.25%)	3,854,706	3,670,956	183,750	5.0%
2050 Tax (.50%)*	7,709,412	7,341,922	367,490	5.0%
General Fund (2.85%) (net of rebates)	48,730,470	47,342,029	1,388,441	2.9%
General Fund Economic Rebates	505,849	450,000	55,849	12.4%
Total Collections	\$ 72,376,132	\$ 69,817,775	\$ 2,558,357	

**April Sales Tax Budget to Actual.** In April 2025, sales tax collected in Fort Collins was \$643K less than budget.

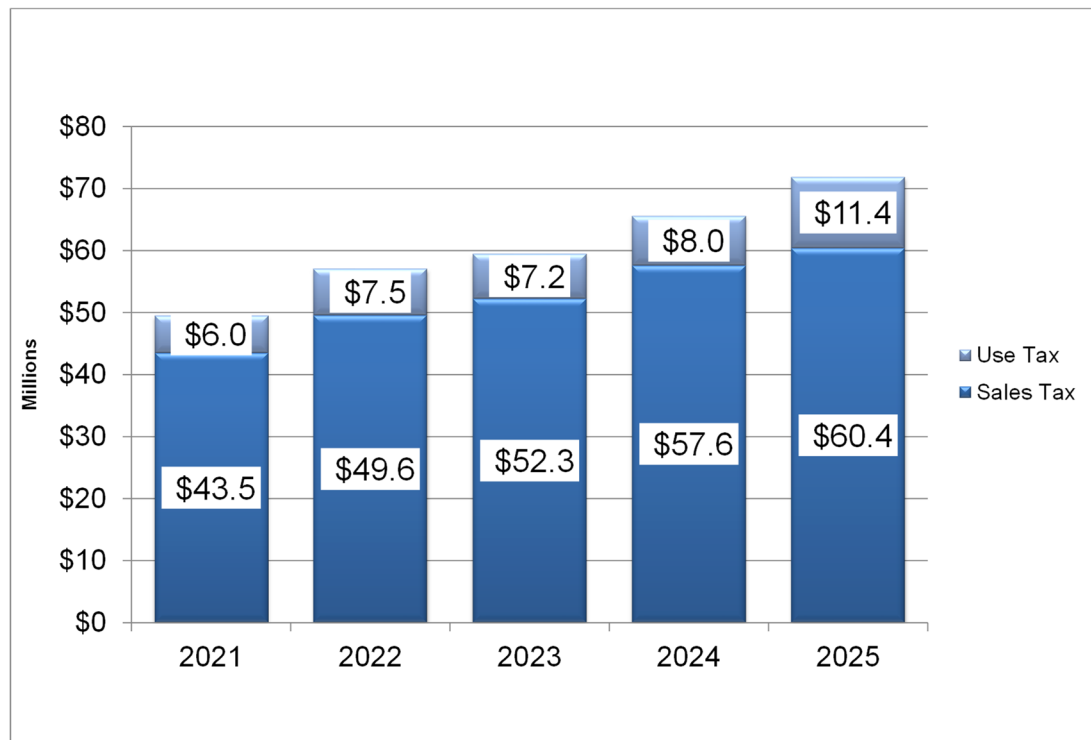
**April Use Tax Budget to Actual Excluding Rebates.** In April 2025, use tax collected in Fort Collins was \$275K more than budget.

**Figure 6. April Collections\***



\*Total collections after rebates.

**Figure 7. Year to Date Collections\***



\*Total collections after rebates.

**Figure 8. Net Taxable**

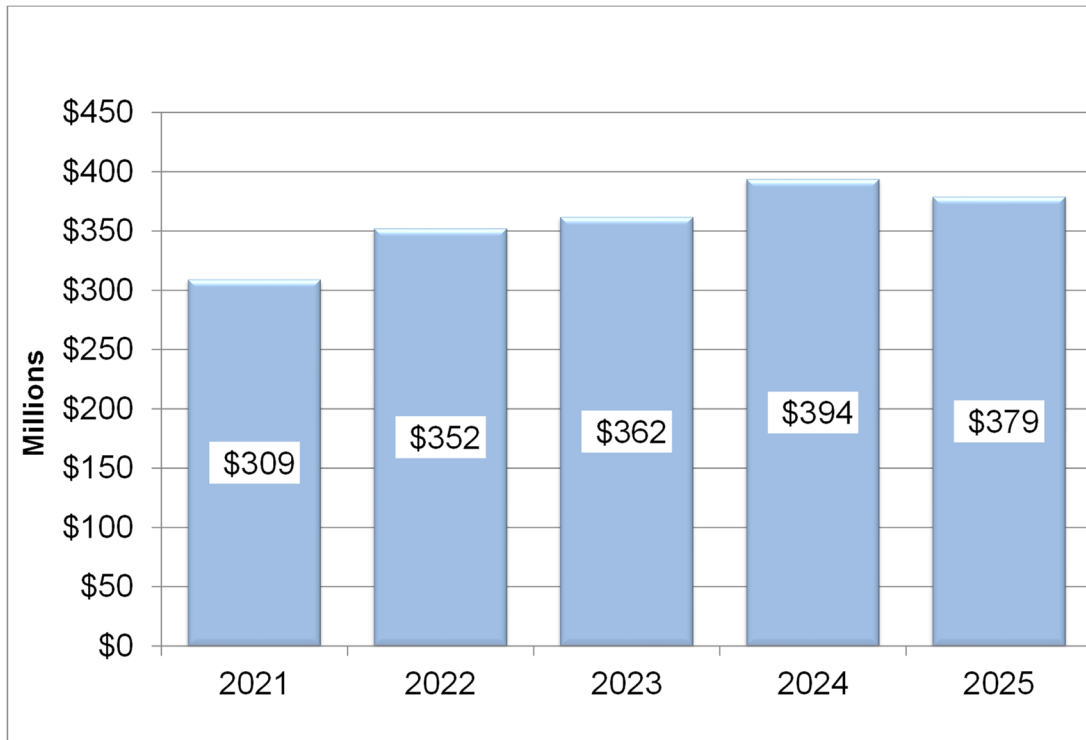
	April			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
\$ in Millions						
<b>SALES TAX</b>						
Grocery, Convenience, Liquor	\$54.8	\$54.7	-0.1%	\$248.4	\$243.5	-1.9%
Restaurants, Caterers and Bars	56.0	56.8	1.4%	204.1	205.9	0.9%
General Merchandise	35.7	34.3	-3.7%	142.5	139.1	-2.4%
Vehicle Sales, Parts and Repairs	23.2	24.7	6.4%	88.5	88.4	0.0%
Building Materials, Garden Equipment & Supplies	21.3	32.5	52.6%	82.7	90.7	9.6%
Sporting, Hobby, Book, Music	10.8	12.0	10.6%	46.9	45.5	-3.0%
Broadcasting and Telecommunications	7.8	8.2	5.0%	29.5	31.9	8.2%
Electronics and Appliances	11.3	12.6	11.2%	44.8	47.7	6.6%
Miscellaneous Retailers	73.7	55.7	-24.5%	233.4	240.4	3.0%
Utilities	14.4	16.0	10.9%	63.7	67.5	6.1%
Clothing and Accessories	11.7	11.6	-1.2%	47.6	47.9	0.7%
Pharmacy, Salon and Laundry	13.9	10.9	-21.1%	47.1	46.0	-2.2%
Other	14.2	14.0	-1.4%	59.1	66.3	12.3%
Rental and Leasing Services	5.8	5.7	-2.0%	22.1	22.5	1.6%
Furniture and Home Furnishings	5.8	6.7	14.3%	23.1	23.5	1.7%
Wholesale Trade	7.4	7.2	-2.2%	27.2	29.0	6.4%
Lodging	6.3	6.4	1.3%	21.9	22.1	0.9%
Manufacturing	19.6	9.0	-54.2%	52.8	34.9	-33.9%
<b>NET TAXABLE SUBJECT TO SALES TAX</b>	<b>393.8</b>	<b>379.0</b>	<b>-3.8%</b>	<b>1,485.2</b>	<b>1,492.8</b>	<b>0.5%</b>
<b>USE TAX</b>						
Building Permits	13.2	22.3	69.7%	59.2	108.4	83.2%
Car Tax	17.5	17.0	-2.6%	71.5	74.0	3.5%
Return Tax	16.4	14.8	-9.7%	57.7	80.5	39.6%
<b>NET TAXABLE SUBJECT TO USE TAX</b>	<b>47.1</b>	<b>54.2</b>	<b>15.2%</b>	<b>188.4</b>	<b>262.9</b>	<b>39.6%</b>
<b>TOTAL NET TAXABLE SUBJECT TO SALES &amp; USE TAX</b>	<b>\$440.9</b>	<b>\$433.2</b>	<b>-1.8%</b>	<b>\$1,673.6</b>	<b>\$1,755.8</b>	<b>4.9%</b>

**Figure 9. Local Retail Compared to National Retail**

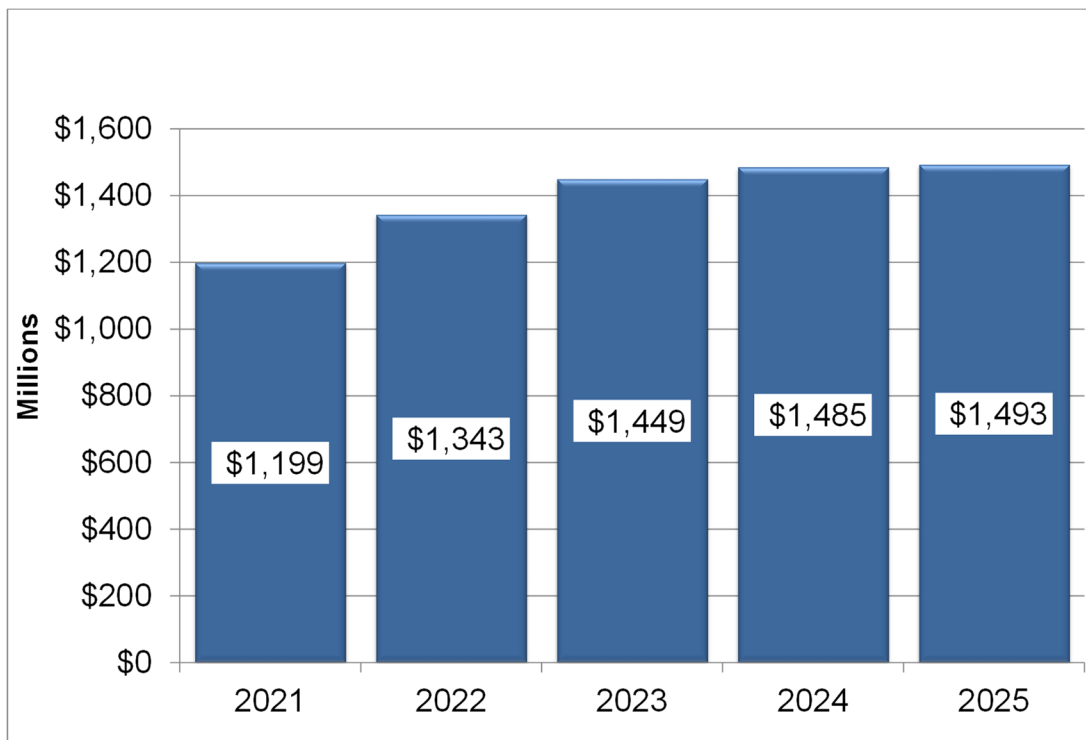
Retail Sales Category	% Change from March 2024 United States	% Change from March 2024 Fort Collins
Grocery, Convenience, Liquor	3.6	-0.1
Restaurants, Caterers & Bars	4.8	1.4
General Merchandise	3.8	-3.7
Vehicle Sales, Parts & Repairs	8.8	6.4
Building Materials, Garden Equipment & Supplies	2.6	52.6
Clothing & Accessories	5.4	-1.2
Furniture & Home Furnishings	7.7	14.3
<b>Total</b>	<b>4.6</b>	<b>-3.8</b>

At the national level, March 2025 retail sales (as reported on April 16, 2025) increased by 4.6% compared to a decrease in Fort Collins' sales of 3.8%. March 2025 sales are the basis for the City's April 2025 sales tax collections and net taxable amounts (which are included in this report).

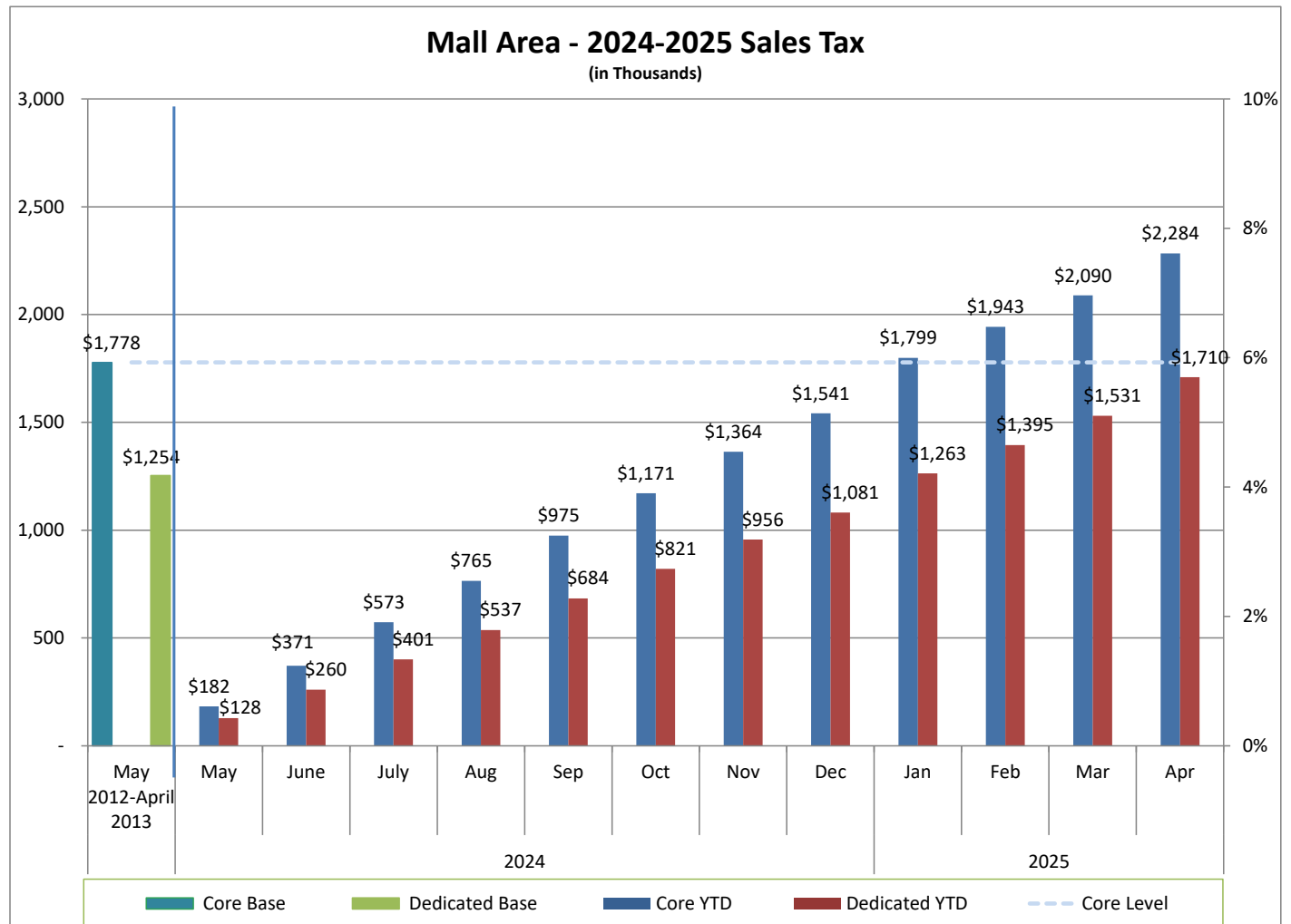
**Figure 10. April - Net Taxable Sales Subject to Sales Tax**



**Figure 11. Year to Date - Net Taxable Sales Subject to Sales Tax**



**Figure 12. Metro District Reporting**



The Foothills Mall agreement outlines a base year of May 2012 to April 2013 to determine the core base sales tax (2.25%) received at \$1.8M. Anything remitted to the City above that core base amount will be returned to the Metro District to support debt service. No tax is remitted to the Metro District until the base of \$1.8M is reached. The chart above tracks both Core and Dedicated tax receipts for the period of May to April. As of April 2025, the year to date core amount collected is \$2.3M resulting in \$506K tax due to the Metro District.

**Sales Tax in the City's Downtown Area.** The sales tax collected in April for the downtown area decreased 3.5% from the same period in 2024.

**Lodging Tax Collections.** The City collected \$163K in lodging tax in April 2025. This was a decrease of 5.5% from April 2024.

**Sales Tax Licenses.** There were 13,764 active sales tax licences at the end of April.