



Sales and Use Tax Collection Report – June 2025

Issued July 11, 2025

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

JUNE SUMMARY OVER PRIOR YEAR

	Month	Year to Date
Net Sales Tax Collected:	1.4%	2.8%
Net Use Tax Collected:	52.6%	40.0%
Net Sales and Use Tax Collected:	7.5%	7.3%

Year to date, sales and use tax collections excluding rebates are up 7.3% and total \$105.7M.

JUNE SUMMARY OVER BUDGET

	Month	Year to Date
Net Sales Tax Collected:	-3.2%	-1.4%
Net Use Tax Collected:	42.6%	31.8%
Net Sales and Use Tax Collected:	2.3%	2.7%

Year to date, the City has collected 2.7% more sales and use tax revenue, totaling \$2.8M over budget.

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

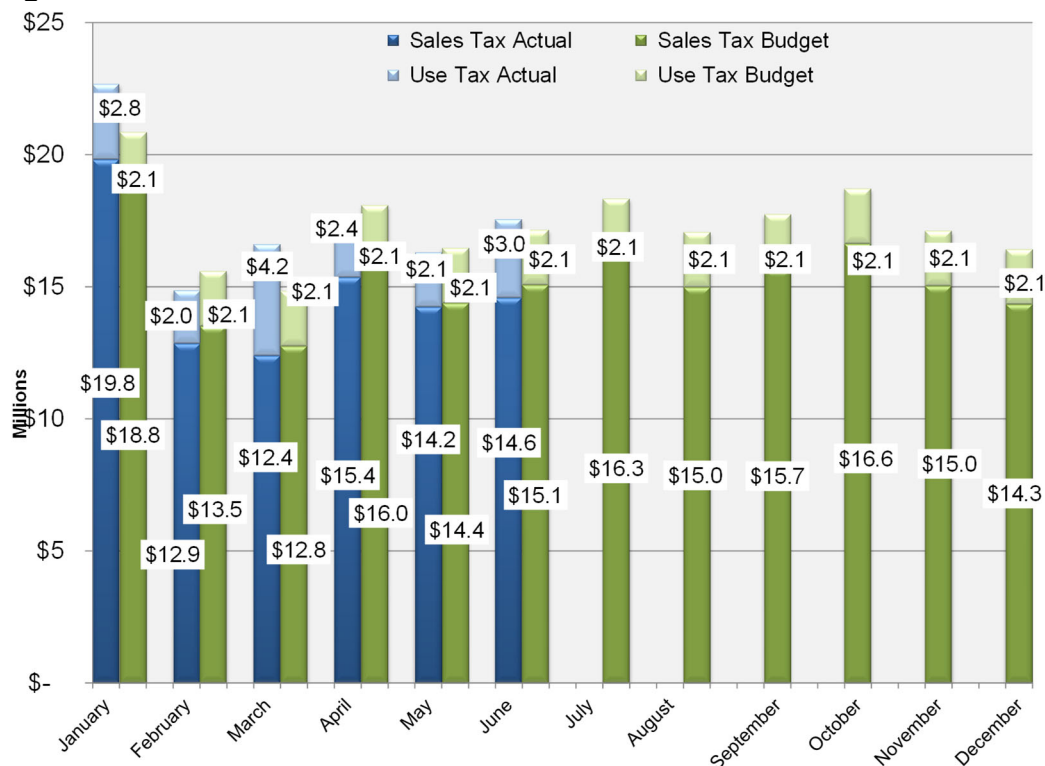


Figure 2. Sales and Use Tax Collected

	June			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
SALES TAX COLLECTIONS						
Grocery, Convenience, Liquor	\$1,766,043	\$1,786,311	1.1%	\$10,773,208	\$10,711,187	-0.6%
Restaurants, Caterers and Bars	2,433,832	2,555,008	5.0%	13,261,756	13,881,586	4.7%
General Merchandise	1,237,448	1,223,743	-1.1%	8,556,316	7,461,951	-12.8%
Vehicle Sales, Parts and Repairs	1,047,196	1,014,901	-3.1%	5,769,119	5,926,156	2.7%
Building Materials, Garden Equipment & Supplies	1,379,949	1,280,369	-7.2%	6,229,461	6,448,882	3.5%
Sporting, Hobby, Book, Music	466,276	453,482	-2.7%	2,826,863	2,982,893	5.5%
Broadcasting and Telecommunications	279,074	313,541	12.4%	1,837,749	2,008,677	9.3%
Electronics and Appliances	465,907	388,229	-16.7%	2,695,986	2,869,445	6.4%
Miscellaneous Retailers	2,085,398	2,230,309	6.9%	13,774,889	15,005,200	8.9%
Utilities	476,509	493,351	3.5%	3,733,643	4,006,255	7.3%
Clothing and Accessories	491,292	450,474	-8.3%	2,912,507	2,977,000	2.2%
Pharmacy, Salon and Laundry	476,558	553,735	16.2%	2,945,842	3,032,449	2.9%
Other	360,613	385,865	7.0%	3,141,745	3,888,518	23.8%
Rental and Leasing Services	204,536	201,678	-1.4%	1,368,096	1,403,754	2.6%
Furniture and Home Furnishings	251,450	222,428	-11.5%	1,458,396	1,457,320	-0.1%
Wholesale Trade	247,504	262,353	6.0%	1,555,811	1,693,777	8.9%
Lodging	399,746	450,803	12.8%	1,632,559	1,687,281	3.4%
Manufacturing	310,141	319,690	3.1%	2,788,458	2,316,539	-16.9%
TOTAL SALES TAX	14,379,472	14,586,270	1.4%	87,262,404	89,758,870	2.9%
Less Mall Sales Tax Remittance*	0	0	0.0%	(479,363)	(505,849)	5.5%
NET SALES TAX	14,379,472	14,586,270	1.4%	86,783,041	89,253,021	2.8%
USE TAX COLLECTIONS						
Building Permits	565,923	1,412,728	149.6%	3,588,098	6,127,904	70.8%
Car Tax	847,269	809,659	-4.4%	4,675,689	4,839,200	3.5%
Return Tax	532,970	747,629	40.3%	3,500,757	5,505,934	57.3%
TOTAL USE TAX	1,946,162	2,970,016	52.6%	11,764,544	16,473,038	40.0%
Less Economic Rebates	0	0	0.0%	0	0	0.0%
NET USE TAX	1,946,162	2,970,016	52.6%	11,764,544	16,473,038	40.0%
SALES & USE TAX COLLECTIONS						
Total Sales & Use Tax	16,325,634	17,556,286	7.5%	99,026,948	106,231,908	7.3%
Less Mall Sales Tax Remittance*	0	0	0.0%	(479,363)	(505,849)	5.5%
Less Economic Rebates	0	0	0.0%	0	0	0.0%
NET SALES & USE TAX	16,325,634	17,556,286	7.5%	98,547,585	105,726,059	7.3%
SALES & USE TAX DISTRIBUTION						
Streets and Transportation (.25%)	871,823	940,424	7.9%	5,398,121	5,666,870	5.0%
Community Capital Improvement Program (.25%)	871,823	940,424	7.9%	5,398,121	5,666,870	5.0%
Natural Areas (.25%)	871,823	940,424	7.9%	5,398,121	5,666,870	5.0%
General Fund Renewable (.25%)	871,025	939,373	7.8%	5,392,388	5,661,390	5.0%
2050 Tax (.50%)**	1,742,052	1,878,746	7.8%	8,557,735	11,322,780	32.3%
General Fund (2.85%)	11,097,088	11,916,895	7.4%	68,882,462	72,247,128	4.9%
Less Mall Sales Tax Remittance*	0	0	0.0%	(479,363)	(505,849)	5.5%
Less General Fund Economic Rebates	0	0	0.0%	0	0	0.0%
NET SALES & USE TAX	\$16,325,634	\$17,556,286	7.5%	\$98,547,585	\$105,726,059	7.3%

* 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

June Sales Tax Collected. In June 2025, sales tax collected in Fort Collins increased 1.4% compared to June 2024. Sales tax collected totaled \$14.6M compared to \$14.4M in 2024.

June Use Tax Collected. The total use tax collected in June was \$3.0M, an increase of 52.6% compared to June 2024.

Net Sales and Use Tax Collected. Total tax collected of \$17.6M was 7.5% higher than June 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	14,234,433	14,387,749	(153,316)	-1.1%	74,666,751	75,422,204	-1.0%
June	14,586,270	15,072,395	(486,125)	-3.2%	89,253,021	90,494,599	-1.4%
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	89,253,021	90,494,599	(1,241,578)	-1.4%			
YTD Rebates	505,849	450,000	55,849			-	
Total Collections	\$ 89,758,870	\$ 90,944,599	\$ (1,185,729)	-1.3%		\$ 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	2,065,057	2,083,330	(18,273)	-0.9%	13,503,022	10,416,650	29.6%
June	2,970,016	2,083,330	886,686	42.6%	16,473,038	12,499,980	31.8%
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	16,473,038	12,499,980	3,973,058	31.8%			
YTD Rebates	-	-	-			-	
Total Collections	\$ 16,473,038	\$ 12,499,980	\$ 3,973,058	31.8%		\$ 24,999,999	

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

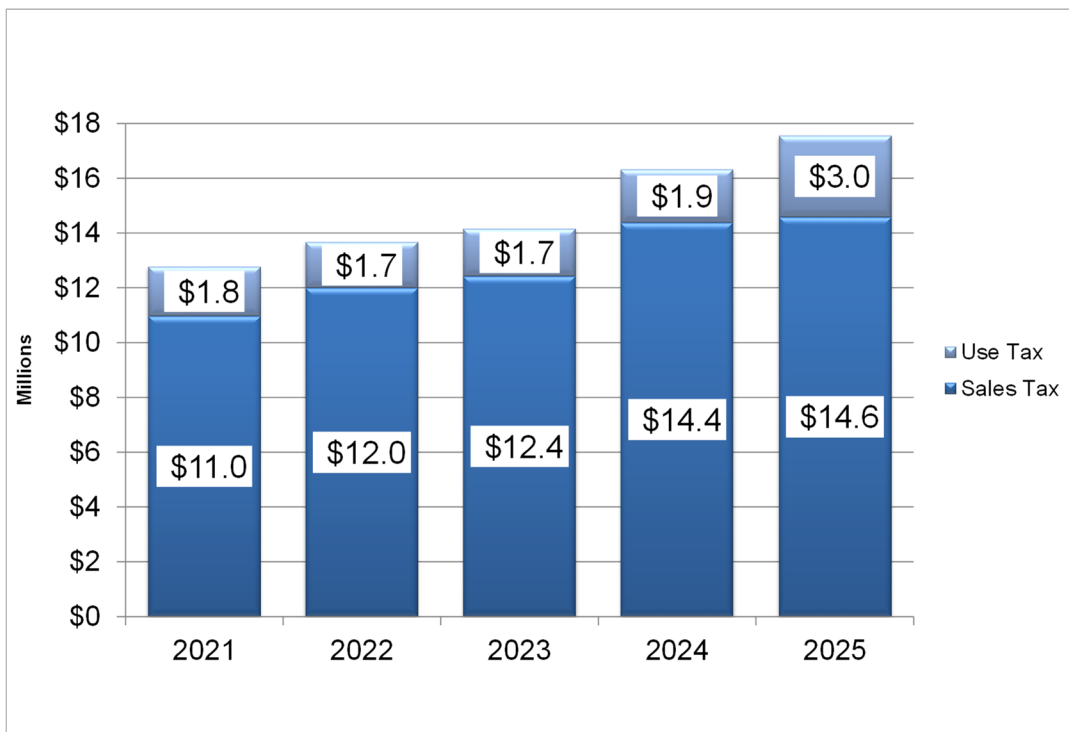
Fund	Actual June YTD	Budget June YTD	Over/(Under) Budget June YTD	% Over/(Under) Budget
Streets and Transportation (.25%)	5,666,870	5,451,150	215,720	4.0%
Community Capital Improvement Program (.25%)	5,666,870	5,451,150	215,720	4.0%
Natural Areas and Parks (.25%)	5,666,870	5,451,150	215,720	4.0%
General Fund Renewable (.25%)	5,661,390	5,451,150	210,240	3.9%
2050 Tax (.50%)*	11,322,780	10,902,314	420,466	3.9%
General Fund (2.85%) (net of rebates)	71,741,279	70,287,665	1,453,614	2.1%
General Fund Economic Rebates	505,849	450,000	55,849	
Total Collections	\$ 106,231,908	\$ 103,444,579	\$ 2,787,329	2.7%

*Voter approved 0.5% tax effective January 2024 through 2050

June Sales Tax Budget to Actual. In June 2025, sales tax collected in Fort Collins was \$486K less than budget.

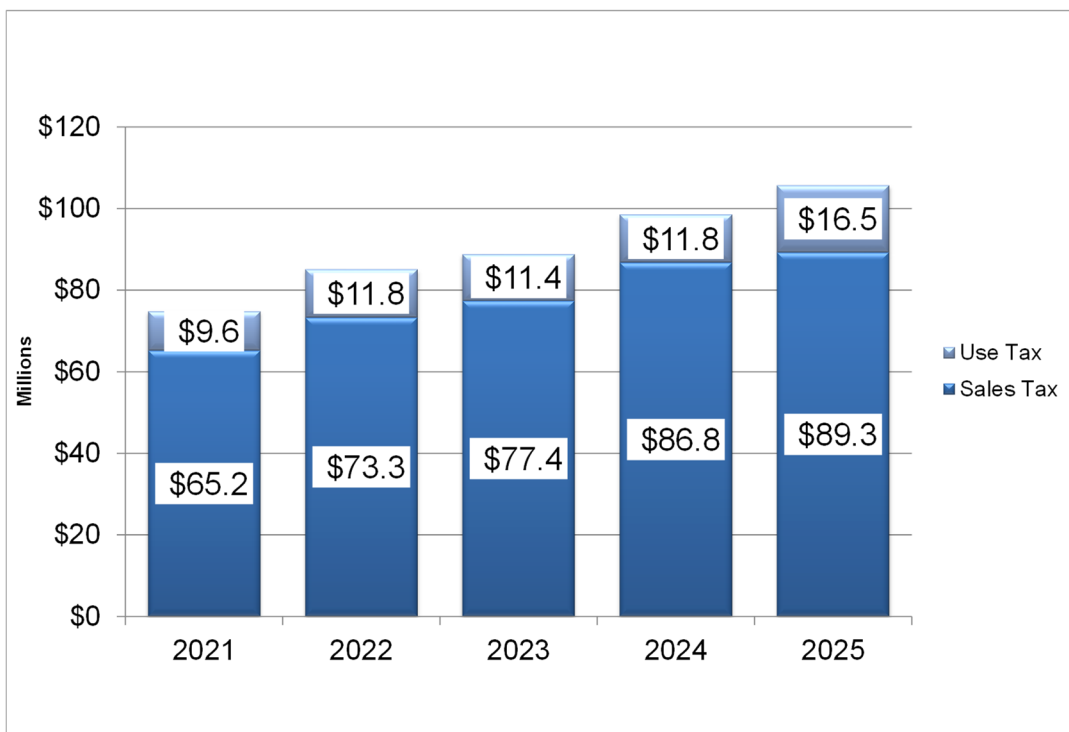
June Use Tax Budget to Actual Excluding Rebates. In June 2025, use tax collected in Fort Collins was \$887K more than budget.

Figure 6. June Collections*



*Total collections after rebates.

Figure 7. Year to Date Collections*



*Total collections after rebates.

Figure 8. Net Taxable

	June			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
\$ in Millions						
SALES TAX						
Grocery, Convenience, Liquor	\$57.7	\$58.3	0.9%	\$359.6	\$359.7	0.0%
Restaurants, Caterers and Bars	55.9	58.5	4.6%	311.6	318.5	2.2%
General Merchandise	34.3	34.0	-1.0%	228.7	204.2	-10.7%
Vehicle Sales, Parts and Repairs	24.1	23.3	-3.3%	135.4	136.0	0.4%
Building Materials, Garden Equipment & Supplies	31.7	29.4	-7.3%	144.8	146.5	1.1%
Sporting, Hobby, Book, Music	10.7	10.4	-2.7%	66.9	65.3	-2.4%
Broadcasting and Telecommunications	6.4	7.2	12.3%	43.2	46.2	6.9%
Electronics and Appliances	10.8	8.9	-17.1%	63.8	65.6	2.9%
Miscellaneous Retailers	48.4	51.8	7.2%	328.5	346.7	5.6%
Utilities	11.0	11.3	3.5%	87.5	92.1	5.2%
Clothing and Accessories	11.4	10.3	-9.4%	69.4	68.1	-1.9%
Pharmacy, Salon and Laundry	11.0	12.6	14.3%	70.2	69.3	-1.3%
Other	8.1	8.9	9.4%	75.4	85.1	12.9%
Rental and Leasing Services	4.7	4.6	-0.7%	31.6	32.2	1.9%
Furniture and Home Furnishings	5.8	5.1	-11.5%	34.1	33.7	-1.5%
Wholesale Trade	5.9	6.4	10.0%	38.4	41.1	7.2%
Lodging	9.2	10.1	10.3%	37.9	38.4	1.4%
Manufacturing	7.2	7.5	3.3%	67.6	53.4	-21.1%
NET TAXABLE SUBJECT TO SALES TAX	354.2	358.7	1.3%	2,194.7	2,202.0	0.3%
USE TAX						
Building Permits	13.0	32.5	149.6%	83.7	140.9	68.2%
Car Tax	19.5	18.6	-4.4%	109.5	111.2	1.6%
Return Tax	12.3	17.2	40.3%	82.5	126.6	53.4%
NET TAXABLE SUBJECT TO USE TAX	44.7	68.3	52.6%	275.8	378.7	37.3%
TOTAL NET TAXABLE SUBJECT TO SALES & USE TAX	\$399.0	\$427.0	7.0%	\$2,470.5	\$2,580.7	4.5%

Figure 9. Local Retail Compared to National Retail

Retail Sales Category	% Change from May 2024 United States	% Change from May 2024 Fort Collins
Grocery, Convenience, Liquor	2.2	0.9
Restaurants, Caterers & Bars	5.3	4.6
General Merchandise	2.2	-1.0
Vehicle Sales, Parts & Repairs	2.5	-3.3
Building Materials, Garden Equipment & Supplies	-1.1	-7.3
Clothing & Accessories	3.7	-9.4
Furniture & Home Furnishings	8.8	-11.5
Total	3.3	1.3

At the national level, May 2025 retail sales (as reported on June 17, 2025) increased by 3.3% compared to an increase in Fort Collins' sales of 1.3%. May 2025 sales are the basis for the City's June 2025 sales tax collections and net taxable amounts (which are included in this report).

Figure 10. June - Net Taxable Sales Subject to Sales Tax

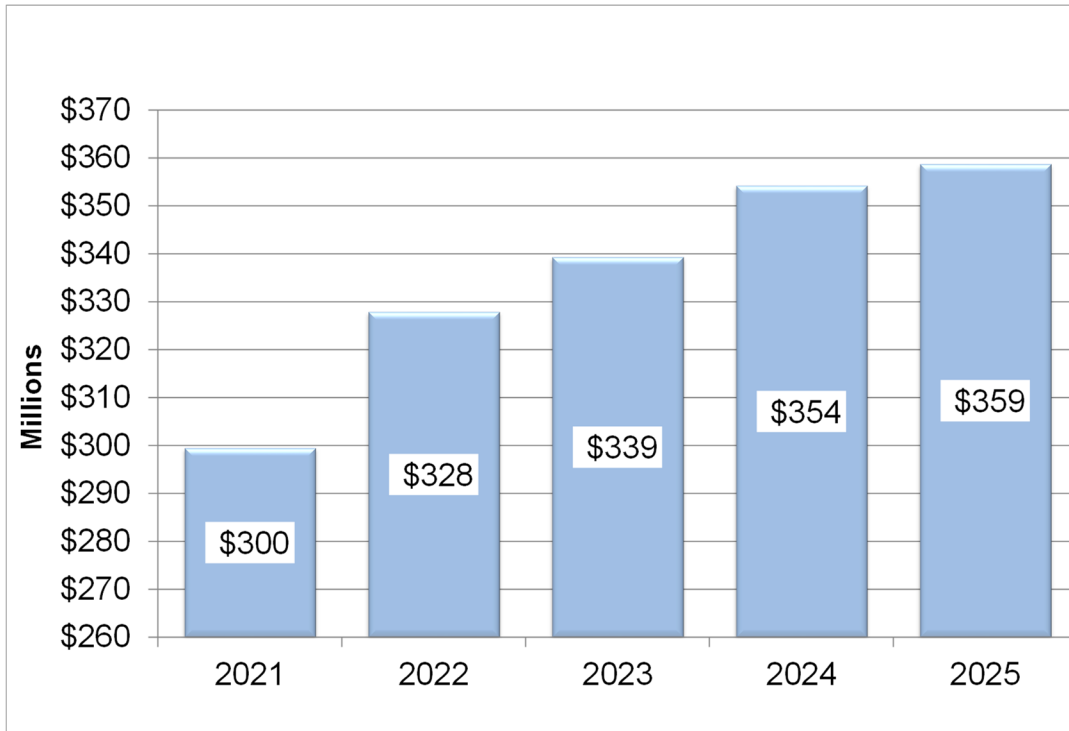


Figure 11. Year to Date - Net Taxable Sales Subject to Sales Tax

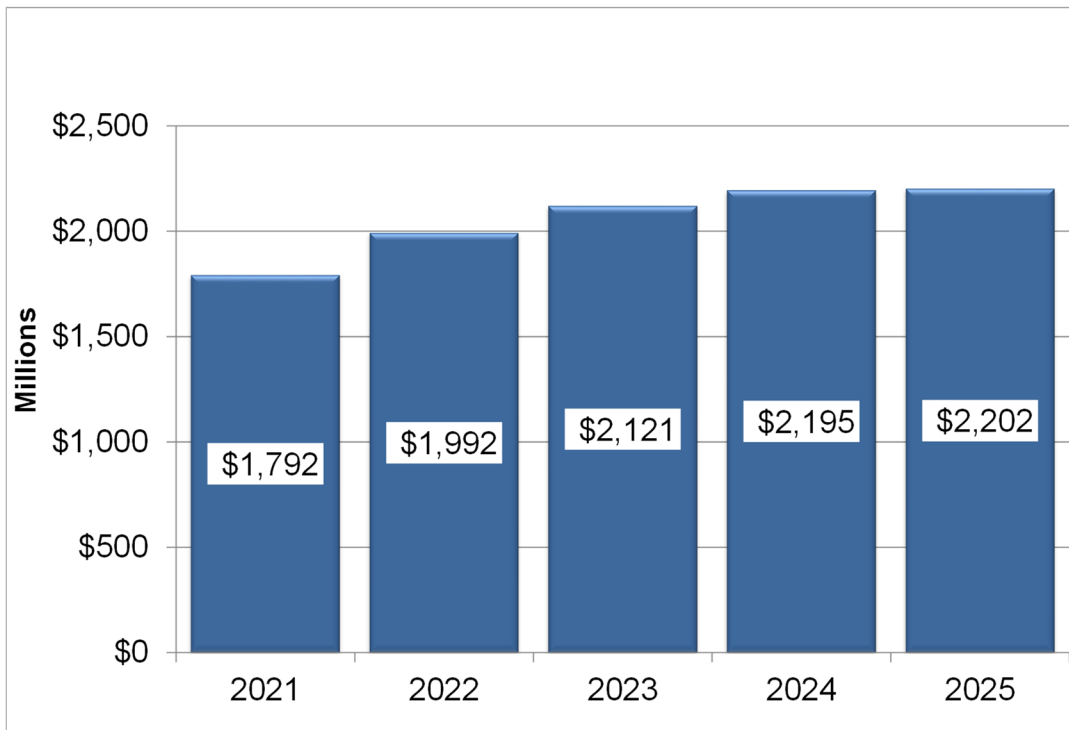
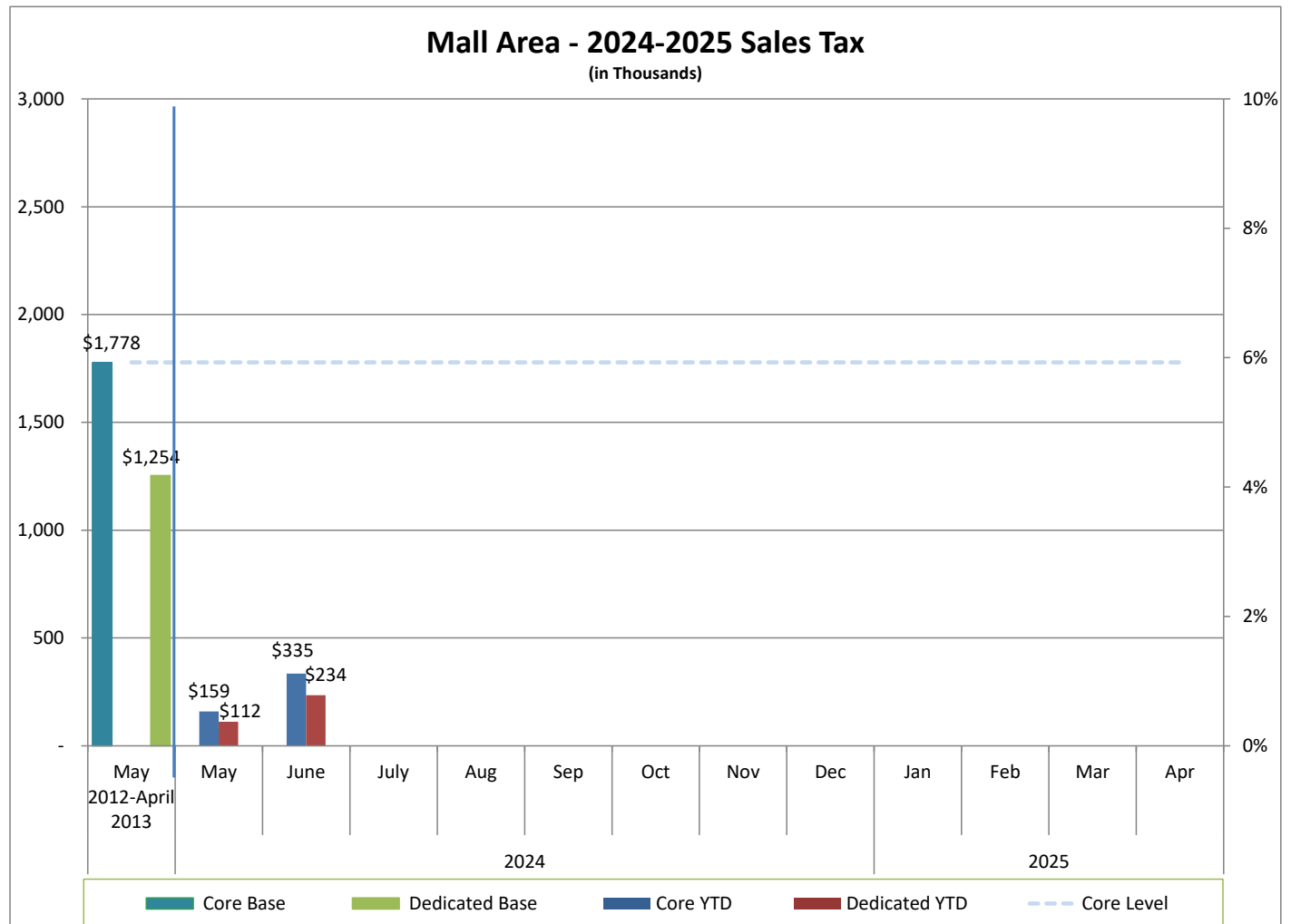


Figure 12. Metro District Reporting



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 June 2025, the year to date core amount collected is \$335K resulting in no tax due to the Metro District.

Sales Tax in the City's Downtown Area. The sales tax collected in June for the downtown area increased 0.4% from the same period in 2024.

Lodging Tax Collections. The City collected \$267K in lodging tax in June 2025. This was an increase of 12.1% from June 2024.

Sales Tax Licenses. There were 13,938 active sales tax licenses at the end of June.