



## Sales and Use Tax Collection Report – July 2025

Issued August 11, 2025

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

### JULY SUMMARY OVER PRIOR YEAR

	Month	Year to Date
<b>Net Sales Tax Collected:</b>	<b>7.0%</b>	<b>3.5%</b>
<b>Net Use Tax Collected:</b>	<b>-2.4%</b>	<b>33.1%</b>
<b>Net Sales and Use Tax Collected:</b>	<b>5.7%</b>	<b>7.0%</b>

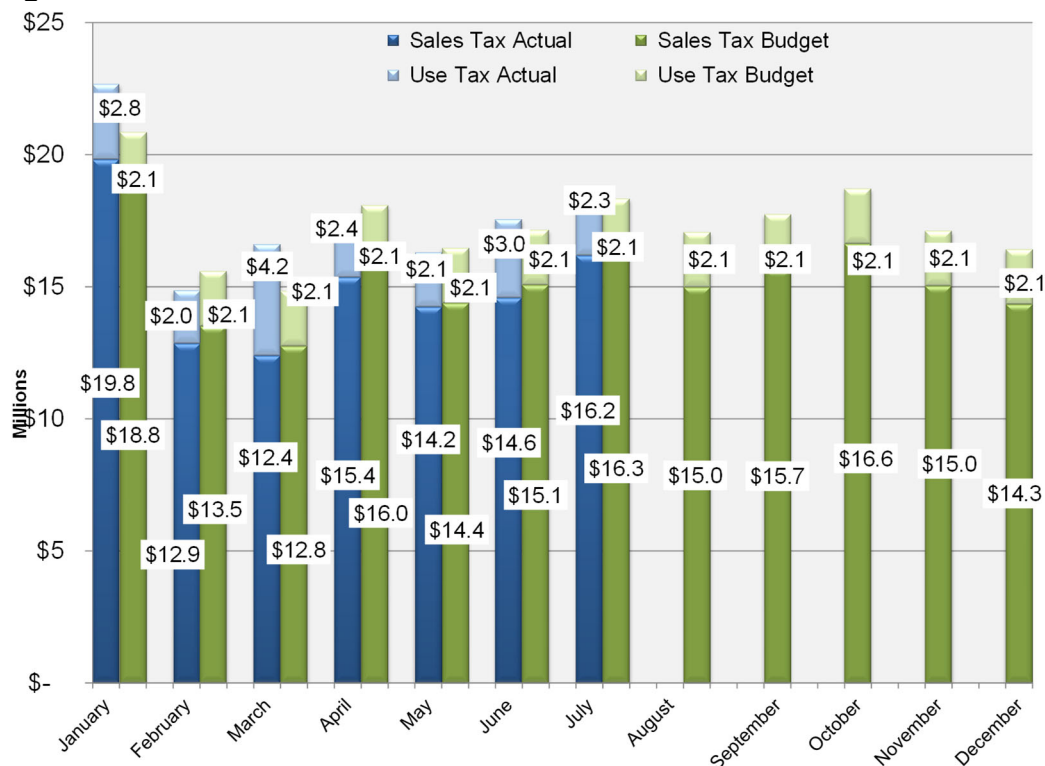
Year to date, sales and use tax collections excluding rebates are up 7.0% and total \$124.2M.

### JULY SUMMARY OVER BUDGET

	Month	Year to Date
<b>Net Sales Tax Collected:</b>	<b>-0.4%</b>	<b>-1.2%</b>
<b>Net Use Tax Collected:</b>	<b>8.5%</b>	<b>28.5%</b>
<b>Net Sales and Use Tax Collected:</b>	<b>0.6%</b>	<b>2.3%</b>

Year to date, the City has collected 2.3% 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**

	July			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
<b>SALES TAX COLLECTIONS</b>						
Grocery, Convenience, Liquor	\$1,655,904	\$1,741,790	5.2%	\$12,429,112	\$12,452,977	0.2%
Restaurants, Caterers and Bars	2,390,521	2,488,237	4.1%	15,652,277	16,369,823	4.6%
General Merchandise	1,316,867	1,278,476	-2.9%	9,873,183	8,740,427	-11.5%
Vehicle Sales, Parts and Repairs	1,007,382	978,183	-2.9%	6,776,501	6,904,339	1.9%
Building Materials, Garden Equipment & Supplies	1,346,810	1,337,109	-0.7%	7,576,271	7,785,991	2.8%
Sporting, Hobby, Book, Music	514,166	503,571	-2.1%	3,341,029	3,486,464	4.4%
Broadcasting and Telecommunications	325,721	390,357	19.8%	2,163,470	2,399,034	10.9%
Electronics and Appliances	424,400	401,659	-5.4%	3,120,386	3,271,104	4.8%
Miscellaneous Retailers	2,195,585	2,538,665	15.6%	15,970,474	17,543,865	9.9%
Utilities	463,698	488,577	5.4%	4,197,341	4,494,832	7.1%
Clothing and Accessories	475,038	491,882	3.5%	3,387,545	3,468,882	2.4%
Pharmacy, Salon and Laundry	582,430	508,939	-12.6%	3,528,272	3,541,388	0.4%
Other	651,968	784,381	20.3%	3,793,713	4,672,899	23.2%
Rental and Leasing Services	292,135	321,226	10.0%	1,660,231	1,724,980	3.9%
Furniture and Home Furnishings	262,649	294,601	12.2%	1,721,045	1,751,921	1.8%
Wholesale Trade	368,587	675,371	83.2%	1,924,398	2,369,148	23.1%
Lodging	446,973	504,104	12.8%	2,079,532	2,191,385	5.4%
Manufacturing	412,126	458,094	11.2%	3,200,584	2,774,633	-13.3%
<b>TOTAL SALES TAX</b>	<b>15,132,960</b>	<b>16,185,222</b>	<b>7.0%</b>	<b>102,395,364</b>	<b>105,944,092</b>	<b>3.5%</b>
Less Mall Sales Tax Remittance*	0	0	0.0%	(479,363)	(505,849)	5.5%
<b>NET SALES TAX</b>	<b>15,132,960</b>	<b>16,185,222</b>	<b>7.0%</b>	<b>101,916,001</b>	<b>105,438,243</b>	<b>3.5%</b>
<b>USE TAX COLLECTIONS</b>						
Building Permits	679,926	495,175	-27.2%	4,268,024	6,623,079	55.2%
Car Tax	795,704	772,549	-2.9%	5,471,393	5,611,749	2.6%
Return Tax	838,792	992,288	18.3%	4,339,549	6,498,222	49.7%
<b>TOTAL USE TAX</b>	<b>2,314,422</b>	<b>2,260,012</b>	<b>-2.4%</b>	<b>14,078,966</b>	<b>18,733,050</b>	<b>33.1%</b>
Less Economic Rebates	0	0	0.0%	0	0	0.0%
<b>NET USE TAX</b>	<b>2,314,422</b>	<b>2,260,012</b>	<b>-2.4%</b>	<b>14,078,966</b>	<b>18,733,050</b>	<b>33.1%</b>
<b>SALES &amp; USE TAX COLLECTIONS</b>						
Total Sales & Use Tax	<b>17,447,382</b>	<b>18,445,234</b>	5.7%	<b>116,474,330</b>	<b>124,677,142</b>	7.0%
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%
<b>NET SALES &amp; USE TAX</b>	<b>17,447,382</b>	<b>18,445,234</b>	<b>5.7%</b>	<b>115,994,967</b>	<b>124,171,293</b>	<b>7.0%</b>
<b>SALES &amp; USE TAX DISTRIBUTION</b>						
Streets and Transportation (.25%)	934,189	992,320	6.2%	6,332,310	6,659,190	5.2%
Community Capital Improvement Program (.25%)	934,189	992,320	6.2%	6,332,310	6,659,190	5.2%
Natural Areas (.25%)	934,189	992,320	6.2%	6,332,310	6,659,190	5.2%
General Fund Renewable (.25%)	932,934	991,074	6.2%	6,325,322	6,652,464	5.2%
2050 Tax (.50%)**	1,865,867	1,982,150	6.2%	10,423,602	13,304,930	27.6%
General Fund (2.85%)	11,846,014	12,495,050	5.5%	80,728,476	84,742,178	5.0%
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%
<b>NET SALES &amp; USE TAX</b>	<b>\$17,447,382</b>	<b>\$18,445,234</b>	<b>5.7%</b>	<b>\$115,994,967</b>	<b>\$124,171,293</b>	<b>7.0%</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

**July Sales Tax Collected.** In July 2025, sales tax collected in Fort Collins increased 7.0% compared to July 2024. Sales tax collected totaled \$16.2M compared to \$15.1M in 2024.

**July Use Tax Collected.** The total use tax collected in July was \$2.3M, a decrease of 2.4% compared to July 2024.

**Net Sales and Use Tax Collected.** Total tax collected of \$18.4M was 5.7% higher than July 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	16,185,222	16,250,527	(65,305)	-0.4%	105,438,243	106,745,126	-1.2%
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	105,438,243	106,745,126	(1,306,883)	-1.2%			
YTD Rebates	505,849	450,000	55,849			-	
Total Collections	\$ 105,944,092	\$ 107,195,126	\$ (1,251,034)	-1.2%		\$ 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	2,260,012	2,083,330	176,682	8.5%	18,733,050	14,583,310	28.5%
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	18,733,050	14,583,310	4,149,740	28.5%			
YTD Rebates	-	-	-			-	
Total Collections	\$ 18,733,050	\$ 14,583,310	\$ 4,149,740	28.5%		\$ 24,999,999	

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

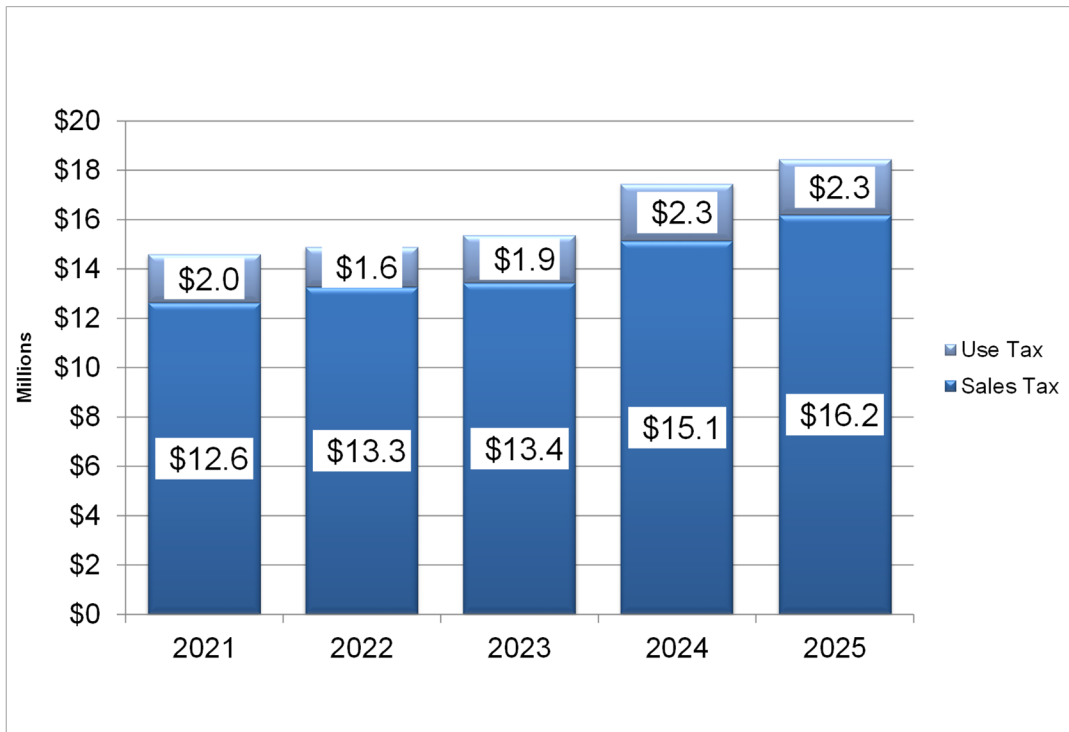
Fund	Actual July YTD	Budget July YTD	Over/(Under) Budget July YTD	% Over/(Under) Budget
Streets and Transportation (.25%)	6,659,190	6,420,765	238,425	3.7%
Community Capital Improvement Program (.25%)	6,659,190	6,420,765	238,425	3.7%
Natural Areas and Parks (.25%)	6,659,190	6,420,765	238,425	3.7%
General Fund Renewable (.25%)	6,652,464	6,420,765	231,699	3.6%
2050 Tax (.50%)*	13,304,930	12,841,546	463,384	3.6%
General Fund (2.85%) (net of rebates)	84,236,329	82,803,830	1,432,499	1.7%
General Fund Economic Rebates	505,849	450,000	55,849	
Total Collections	\$ 124,677,142	\$ 121,778,436	\$ 2,898,706	2.4%

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

**July Sales Tax Budget to Actual.** In July 2025, sales tax collected in Fort Collins was \$65K less than budget.

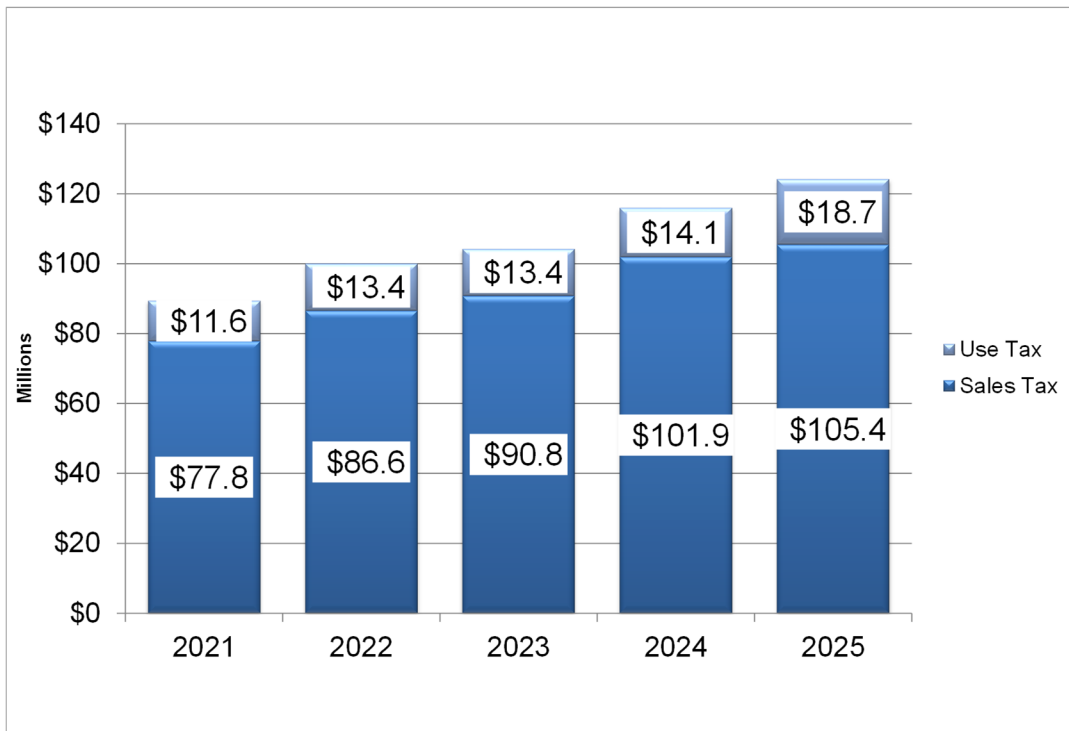
**July Use Tax Budget to Actual Excluding Rebates.** In July 2025, use tax collected in Fort Collins was \$177K more than budget.

**Figure 6. July Collections\***



\*Total collections after rebates.

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



\*Total collections after rebates.

**Figure 8. Net Taxable**

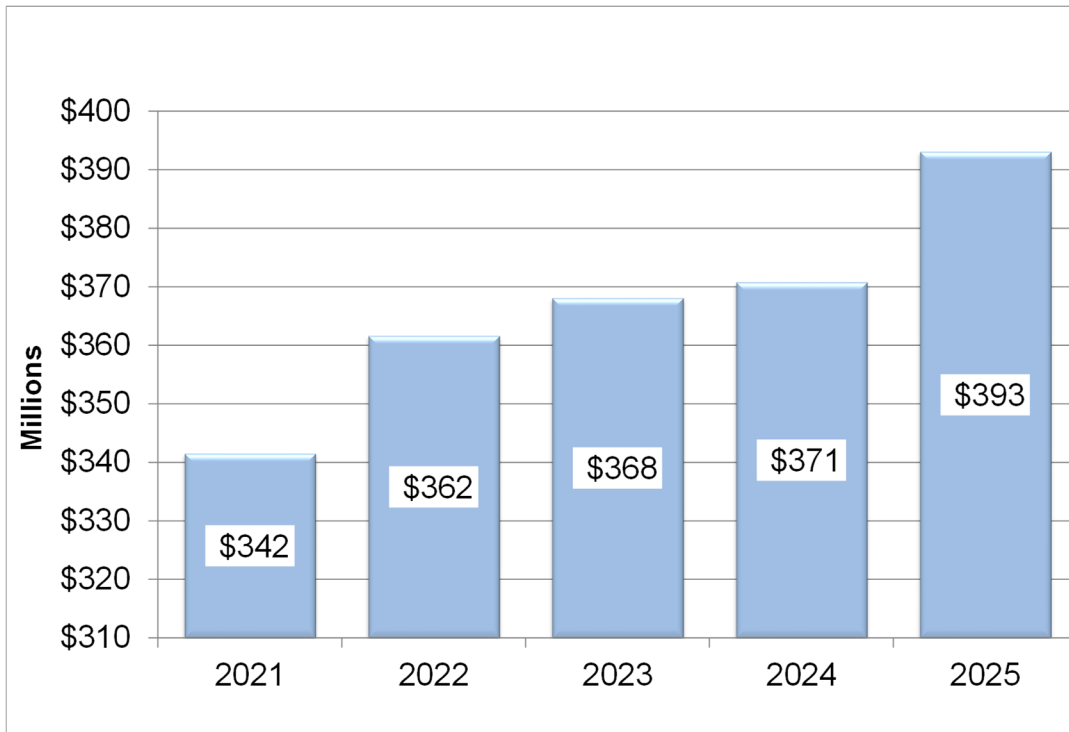
	July			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
\$ in Millions						
<b>SALES TAX</b>						
Grocery, Convenience, Liquor	\$54.6	\$56.0	2.5%	\$414.2	\$415.7	0.4%
Restaurants, Caterers and Bars	55.5	56.8	2.4%	367.1	375.3	2.2%
General Merchandise	36.3	35.3	-2.8%	265.0	239.5	-9.6%
Vehicle Sales, Parts and Repairs	23.1	22.5	-2.9%	158.5	158.5	-0.1%
Building Materials, Garden Equipment & Supplies	30.9	30.7	-0.7%	175.8	177.2	0.8%
Sporting, Hobby, Book, Music	11.8	11.6	-2.1%	78.8	76.9	-2.4%
Broadcasting and Telecommunications	7.5	9.0	19.8%	50.7	55.1	8.8%
Electronics and Appliances	9.8	8.5	-12.8%	73.6	74.1	0.8%
Miscellaneous Retailers	51.1	58.7	14.9%	379.6	405.5	6.8%
Utilities	10.7	11.2	5.4%	98.2	103.3	5.2%
Clothing and Accessories	10.9	11.3	3.0%	80.3	79.4	-1.2%
Pharmacy, Salon and Laundry	13.4	11.7	-12.3%	83.6	81.0	-3.1%
Other	14.7	18.0	22.5%	90.1	103.1	14.5%
Rental and Leasing Services	6.7	7.4	10.0%	38.3	39.5	3.3%
Furniture and Home Furnishings	6.1	6.8	12.0%	40.2	40.4	0.6%
Wholesale Trade	9.1	15.7	73.0%	47.4	56.8	19.8%
Lodging	10.2	11.3	10.5%	48.1	49.7	3.4%
Manufacturing	8.4	10.6	27.3%	76.0	64.0	-15.8%
<b>NET TAXABLE SUBJECT TO SALES TAX</b>	<b>370.8</b>	<b>393.1</b>	<b>6.0%</b>	<b>2,565.5</b>	<b>2,595.1</b>	<b>1.2%</b>
<b>USE TAX</b>						
Building Permits	15.6	11.4	-27.2%	99.4	152.3	53.2%
Car Tax	18.3	17.8	-2.9%	127.8	129.0	0.9%
Return Tax	19.3	22.8	18.3%	101.8	149.4	46.7%
<b>NET TAXABLE SUBJECT TO USE TAX</b>	<b>53.2</b>	<b>52.0</b>	<b>-2.4%</b>	<b>329.0</b>	<b>430.6</b>	<b>30.9%</b>
<b>TOTAL NET TAXABLE SUBJECT TO SALES &amp; USE TAX</b>	<b>\$424.0</b>	<b>\$445.0</b>	<b>5.0%</b>	<b>\$2,894.5</b>	<b>\$3,025.7</b>	<b>4.5%</b>

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

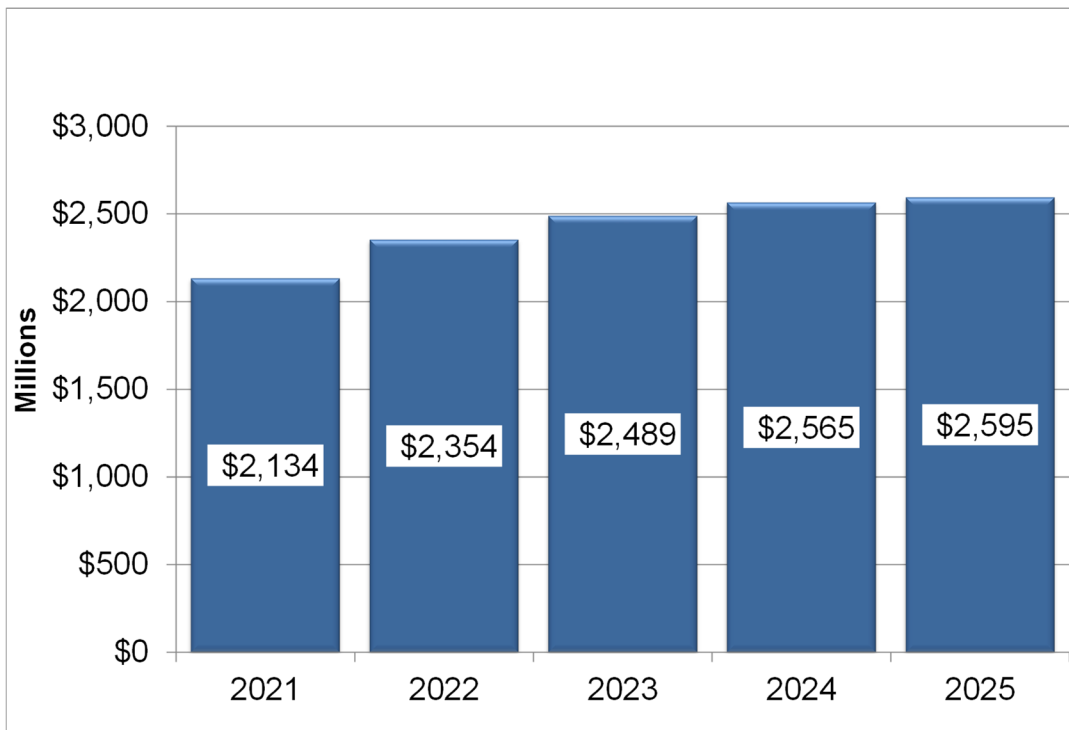
Retail Sales Category	% Change from June 2024 United States	% Change from June 2024 Fort Collins
Grocery, Convenience, Liquor	2.5	2.5
Restaurants, Caterers & Bars	6.6	2.4
General Merchandise	3.2	-2.8
Vehicle Sales, Parts & Repairs	6.5	-2.9
Building Materials, Garden Equipment & Supplies	-1.1	-0.7
Clothing & Accessories	3.9	3.0
Furniture & Home Furnishings	4.5	12.0
<b>Total</b>	<b>3.9</b>	<b>6.0</b>

At the national level, June 2025 retail sales (as reported on July 17, 2025) increased by 3.9% compared to an increase in Fort Collins' sales of 6.0%. June 2025 sales are the basis for the City's July 2025 sales tax collections and net taxable amounts (which are included in this report).

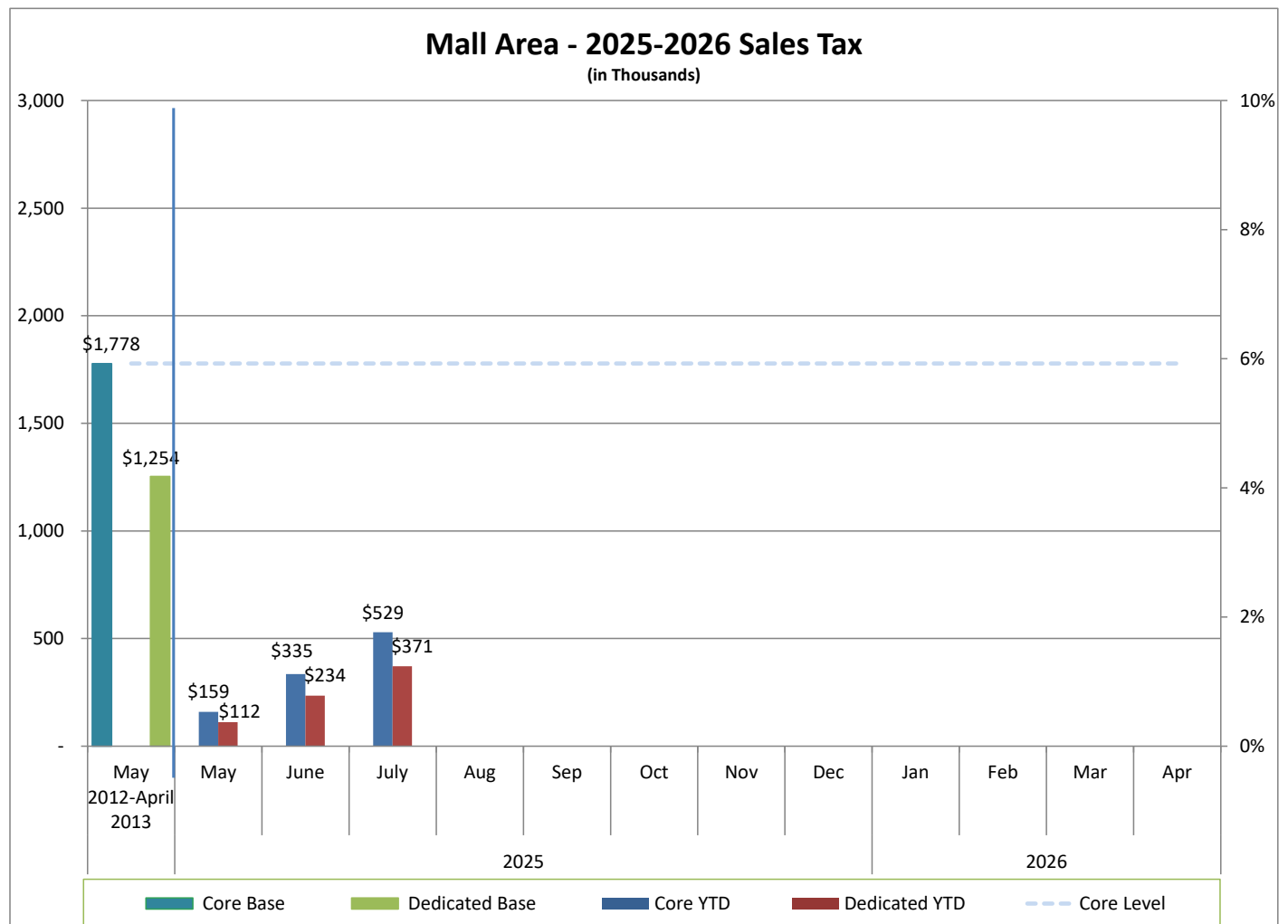
**Figure 10. July - Net Taxable Sales Subject to Sales Tax**



**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 July 2025, the year to date core amount collected is \$529K resulting in no tax due to the Metro District.

**Sales Tax in the City's Downtown Area.** The sales tax collected in July for the downtown area decreased 6.6% from the same period in 2024.

**Lodging Tax Collections.** The City collected \$320K in lodging tax in July 2025. This was an increase of 10.6% from July 2024.

**Sales Tax Licenses.** There were 14,014 active sales tax licenses at the end of July.