



Sales and Use Tax Collection Report – August 2025

Issued September 10, 2025

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

AUGUST SUMMARY OVER PRIOR YEAR

	Month	Year to Date
Net Sales Tax Collected:	1.2%	3.2%
Net Use Tax Collected:	23.5%	32.0%
Net Sales and Use Tax Collected:	3.7%	6.6%

Year to date, sales and use tax collections excluding rebates are up 6.6% and total \$141.0M.

AUGUST SUMMARY OVER BUDGET

	Month	Year to Date
Net Sales Tax Collected:	-2.8%	-1.4%
Net Use Tax Collected:	8.6%	26.0%
Net Sales and Use Tax Collected:	-1.4%	1.9%

Year to date, the City has collected 1.9% more sales and use tax revenue, totaling \$2.6M over budget.

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

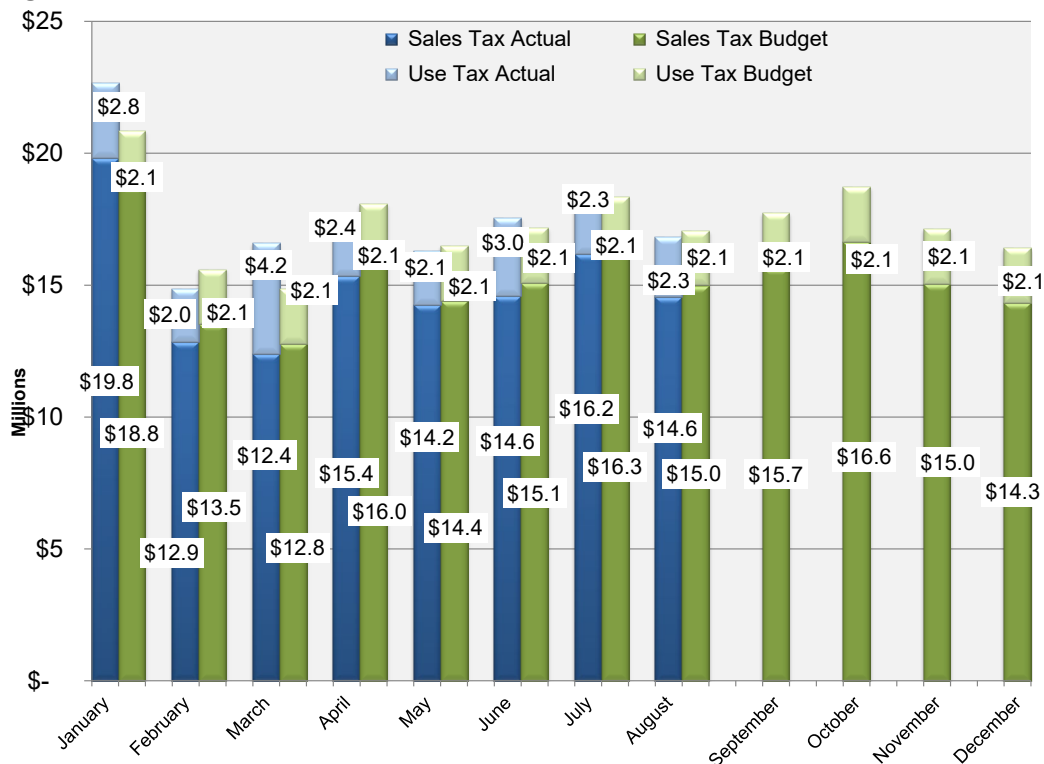


Figure 2. Sales and Use Tax Collected

	August			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
SALES TAX COLLECTIONS						
Grocery, Convenience, Liquor	\$1,713,401	\$1,747,693	2.0%	\$14,142,513	\$14,200,670	0.4%
Restaurants, Caterers and Bars	2,227,987	2,386,793	7.1%	17,880,264	18,756,616	4.9%
General Merchandise	1,204,064	1,194,774	-0.8%	11,077,247	9,935,201	-10.3%
Vehicle Sales, Parts and Repairs	1,059,709	1,049,532	-1.0%	7,836,210	7,953,871	1.5%
Building Materials, Garden Equipment & Supplies	1,151,272	1,172,591	1.9%	8,727,543	8,958,582	2.6%
Sporting, Hobby, Book, Music	397,376	406,082	2.2%	3,738,405	3,892,546	4.1%
Broadcasting and Telecommunications	283,722	279,340	-1.5%	2,447,192	2,678,374	9.4%
Electronics and Appliances	380,915	201,911	-47.0%	3,501,301	3,473,015	-0.8%
Miscellaneous Retailers	2,410,357	2,384,413	-1.1%	18,380,831	19,928,278	8.4%
Utilities	563,502	597,162	6.0%	4,760,843	5,091,994	7.0%
Clothing and Accessories	430,401	446,932	3.8%	3,817,946	3,915,814	2.6%
Pharmacy, Salon and Laundry	496,012	492,456	-0.7%	4,024,284	4,033,844	0.2%
Other	482,011	430,668	-10.7%	4,275,724	5,103,567	19.4%
Rental and Leasing Services	203,629	272,284	33.7%	1,863,860	1,997,264	7.2%
Furniture and Home Furnishings	270,010	252,259	-6.6%	1,991,055	2,004,180	0.7%
Wholesale Trade	266,665	584,977	119.4%	2,191,063	2,954,125	34.8%
Lodging	481,443	437,855	-9.1%	2,560,975	2,629,240	2.7%
Manufacturing	376,155	227,465	-39.5%	3,576,739	3,002,098	-16.1%
TOTAL SALES TAX	14,398,631	14,565,187	1.2%	116,793,995	120,509,279	3.2%
Less Mall Sales Tax Remittance*	0	0	0.0%	(479,363)	(505,849)	5.5%
NET SALES TAX	14,398,631	14,565,187	1.2%	116,314,632	120,003,430	3.2%
USE TAX COLLECTIONS						
Building Permits	482,780	409,250	-15.2%	4,750,804	7,032,329	48.0%
Car Tax	777,589	799,560	2.8%	6,248,982	6,411,309	2.6%
Return Tax	572,751	1,054,669	84.1%	4,912,300	7,552,891	53.8%
TOTAL USE TAX	1,833,120	2,263,479	23.5%	15,912,086	20,996,529	32.0%
Less Economic Rebates	0	0	0.0%	0	0	0.0%
NET USE TAX	1,833,120	2,263,479	23.5%	15,912,086	20,996,529	32.0%
SALES & USE TAX COLLECTIONS						
Total Sales & Use Tax	16,231,751	16,828,666	3.7%	132,706,081	141,505,808	6.6%
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	16,231,751	16,828,666	3.7%	132,226,718	140,999,959	6.6%
SALES & USE TAX DISTRIBUTION						
Streets and Transportation (.25%)	865,959	898,417	3.7%	7,198,269	7,557,607	5.0%
Community Capital Improvement Program (.25%)	865,959	898,417	3.7%	7,198,269	7,557,607	5.0%
Natural Areas (.25%)	865,959	898,417	3.7%	7,198,269	7,557,607	5.0%
General Fund Renewable (.25%)	865,021	897,563	3.8%	7,190,343	7,550,027	5.0%
2050 Tax (.50%)**	1,730,041	1,795,126	3.8%	12,153,643	15,100,056	24.2%
General Fund (2.85%)	11,038,812	11,440,726	3.6%	91,767,288	96,182,904	4.8%
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	\$16,231,751	\$16,828,666	3.7%	\$132,226,718	\$140,999,959	6.6%

* 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

August Sales Tax Collected. In August 2025, sales tax collected in Fort Collins increased 1.2% compared to August 2024. Sales tax collected totaled \$14.6M compared to \$14.4M in 2024.

August Use Tax Collected. The total use tax collected in August was \$2.3M, an increase of 23.5% compared to August 2024.

Net Sales and Use Tax Collected. Total tax collected of \$16.8M was 3.7% higher than August 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	14,565,187	14,982,914	(417,727)	-2.8%	120,003,430	121,728,040	-1.4%
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	120,003,430	121,728,040	(1,724,610)	-1.4%			
YTD Rebates	505,849	450,000	55,849			-	
Total Collections	\$ 120,509,279	\$ 122,178,040	\$ (1,668,761)	-1.4%		\$ 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	2,263,479	2,083,330	180,149	8.6%	20,996,529	16,666,640	26.0%
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	20,996,529	16,666,640	4,329,889	26.0%			
YTD Rebates	-	-	-			-	
Total Collections	\$ 20,996,529	\$ 16,666,640	\$ 4,329,889	26.0%		\$ 24,999,999	

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

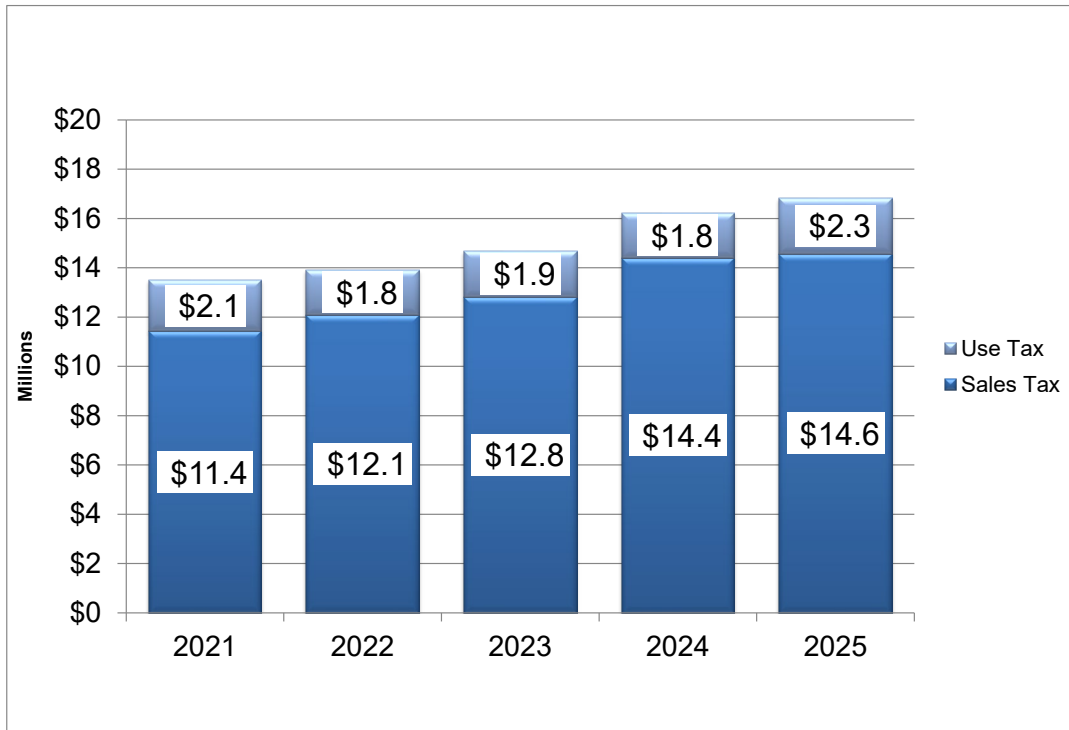
Fund	Actual Aug YTD	Budget Aug YTD	Over/(Under) Budget Aug YTD	% Over/(Under) Budget
Streets and Transportation (.25%)	7,557,607	7,324,085	233,522	3.2%
Community Capital Improvement Program (.25%)	7,557,607	7,324,085	233,522	3.2%
Natural Areas and Parks (.25%)	7,557,607	7,324,085	233,522	3.2%
General Fund Renewable (.25%)	7,550,027	7,324,085	225,942	3.1%
2050 Tax (.50%)*	15,100,056	14,648,189	451,867	3.1%
General Fund (2.85%) (net of rebates)	95,677,055	94,450,151	1,226,904	1.3%
General Fund Economic Rebates	505,849	450,000	55,849	12.4%
Total Collections	\$ 141,505,808	\$ 138,844,680	\$ 2,661,128	1.9%

*Voter approved 0.5% tax effective January 2024 through 2050

August Sales Tax Budget to Actual. In August 2025, sales tax collected in Fort Collins was \$418K less than budget.

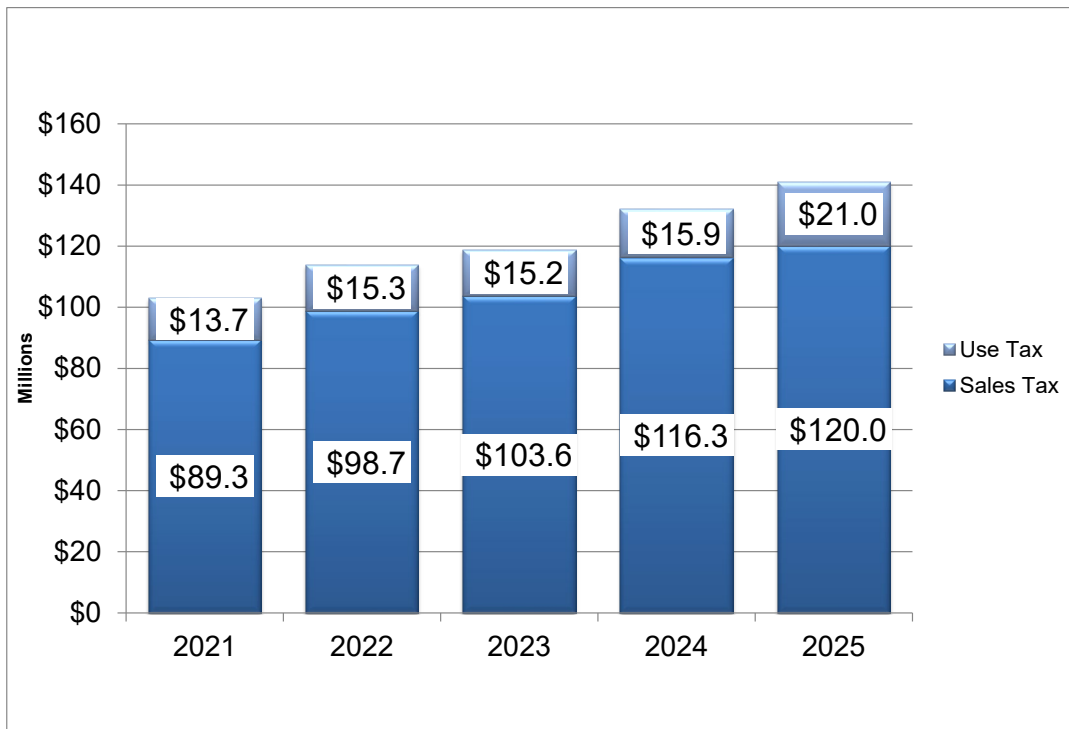
August Use Tax Budget to Actual Excluding Rebates. In August 2025, use tax collected in Fort Collins was \$180K more than budget.

Figure 6. August Collections*



*Total collections after rebates.

Figure 7. Year to Date Collections*



*Total collections after rebates.

Figure 8. Net Taxable

	August			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
\$ in Millions						
SALES TAX						
Grocery, Convenience, Liquor	\$56.2	\$57.5	2.2%	\$470.4	\$473.1	0.6%
Restaurants, Caterers and Bars	51.1	54.7	7.2%	418.2	430.0	2.8%
General Merchandise	33.4	33.3	-0.4%	298.4	272.7	-8.6%
Vehicle Sales, Parts and Repairs	24.3	24.1	-1.2%	182.9	182.5	-0.2%
Building Materials, Garden Equipment & Supplies	26.7	26.9	1.0%	202.5	204.1	0.8%
Sporting, Hobby, Book, Music	9.2	9.4	2.2%	87.9	86.3	-1.9%
Broadcasting and Telecommunications	6.5	6.4	-1.5%	57.2	61.6	7.6%
Electronics and Appliances	8.7	4.6	-47.3%	82.3	78.7	-4.3%
Miscellaneous Retailers	56.8	54.7	-3.7%	436.4	460.2	5.4%
Utilities	13.0	13.7	6.0%	111.1	117.1	5.3%
Clothing and Accessories	9.9	10.2	3.7%	90.2	89.6	-0.7%
Pharmacy, Salon and Laundry	11.5	11.3	-1.1%	95.1	92.4	-2.8%
Other	11.1	9.9	-10.7%	101.2	113.0	11.7%
Rental and Leasing Services	4.6	6.2	34.7%	42.9	45.7	6.7%
Furniture and Home Furnishings	6.3	5.8	-7.1%	46.5	46.3	-0.5%
Wholesale Trade	6.6	14.1	114.8%	54.0	70.9	31.3%
Lodging	11.1	10.0	-9.7%	59.2	59.7	0.9%
Manufacturing	8.7	7.3	-16.7%	84.7	71.3	-15.9%
NET TAXABLE SUBJECT TO SALES TAX	355.5	360.1	1.3%	2,921.0	2,955.2	1.2%
USE TAX						
Building Permits	11.1	9.4	-15.2%	110.5	161.7	46.4%
Car Tax	17.9	18.4	2.8%	145.7	147.4	1.2%
Return Tax	13.2	24.2	84.1%	115.0	173.6	51.0%
NET TAXABLE SUBJECT TO USE TAX	42.1	52.0	23.5%	371.1	482.7	30.1%
TOTAL NET TAXABLE SUBJECT TO SALES & USE TAX	\$397.7	\$412.2	3.7%	\$3,292.1	\$3,437.9	4.4%

Figure 9. Local Retail Compared to National Retail

Retail Sales Category	% Change from July 2024 United States	% Change from July 2024 Fort Collins
Grocery, Convenience, Liquor	2.5	2.2
Restaurants, Caterers & Bars	5.6	7.2
General Merchandise	2.3	-0.4
Vehicle Sales, Parts & Repairs	4.7	-1.2
Building Materials, Garden Equipment & Supplies	-2.6	1.0
Clothing & Accessories	5.0	3.7
Furniture & Home Furnishings	5.1	-7.1
Total	3.9	1.3

At the national level, July 2025 retail sales (as reported on August 15, 2025) increased by 3.9% compared to an increase in Fort Collins' sales of 1.3%. July 2025 sales are the basis for the City's August 2025 sales tax collections and net taxable amounts (which are included in this report).

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

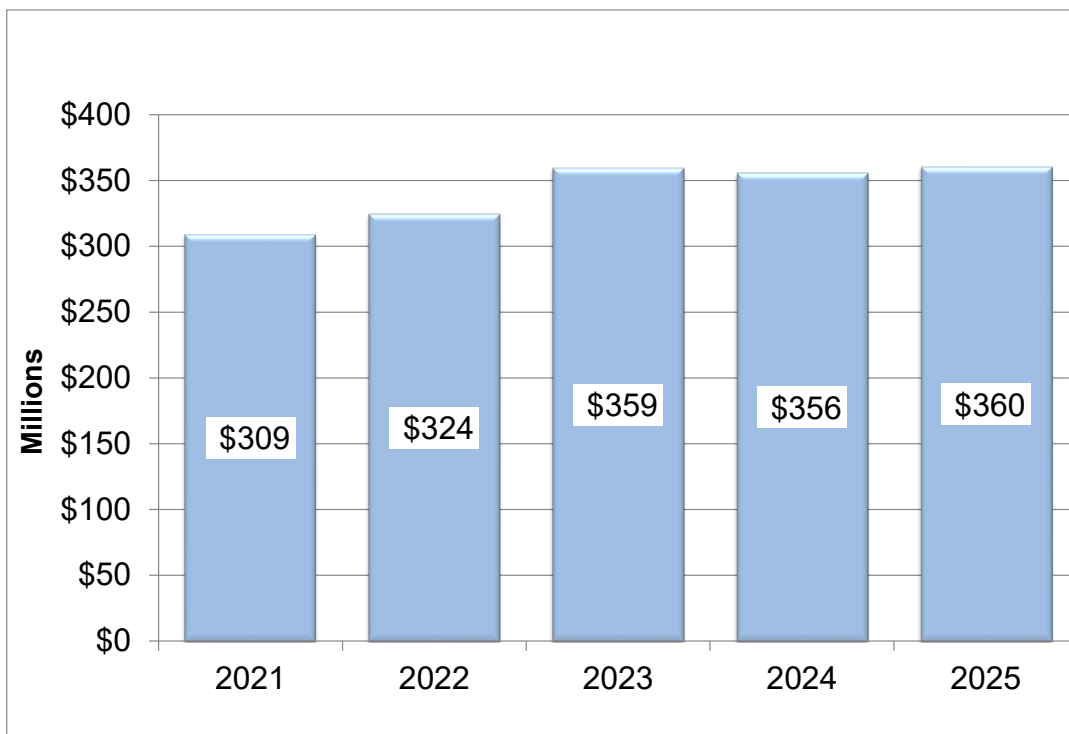


Figure 11. Year to Date - Net Taxable Sales Subject to Sales Tax

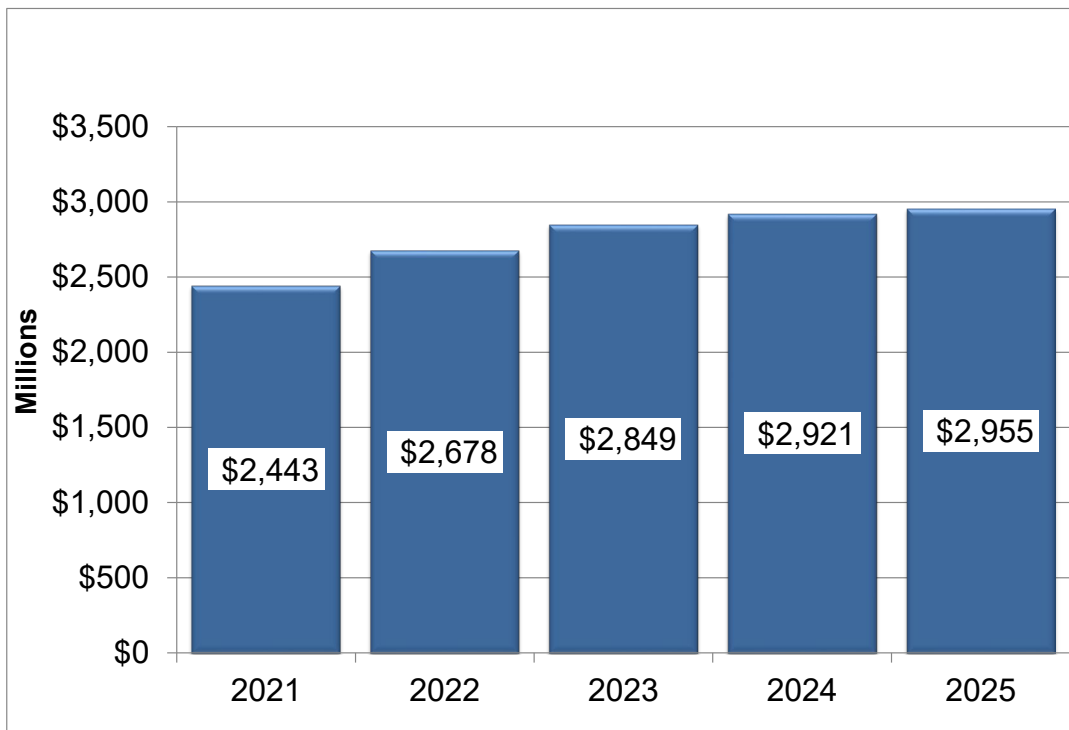
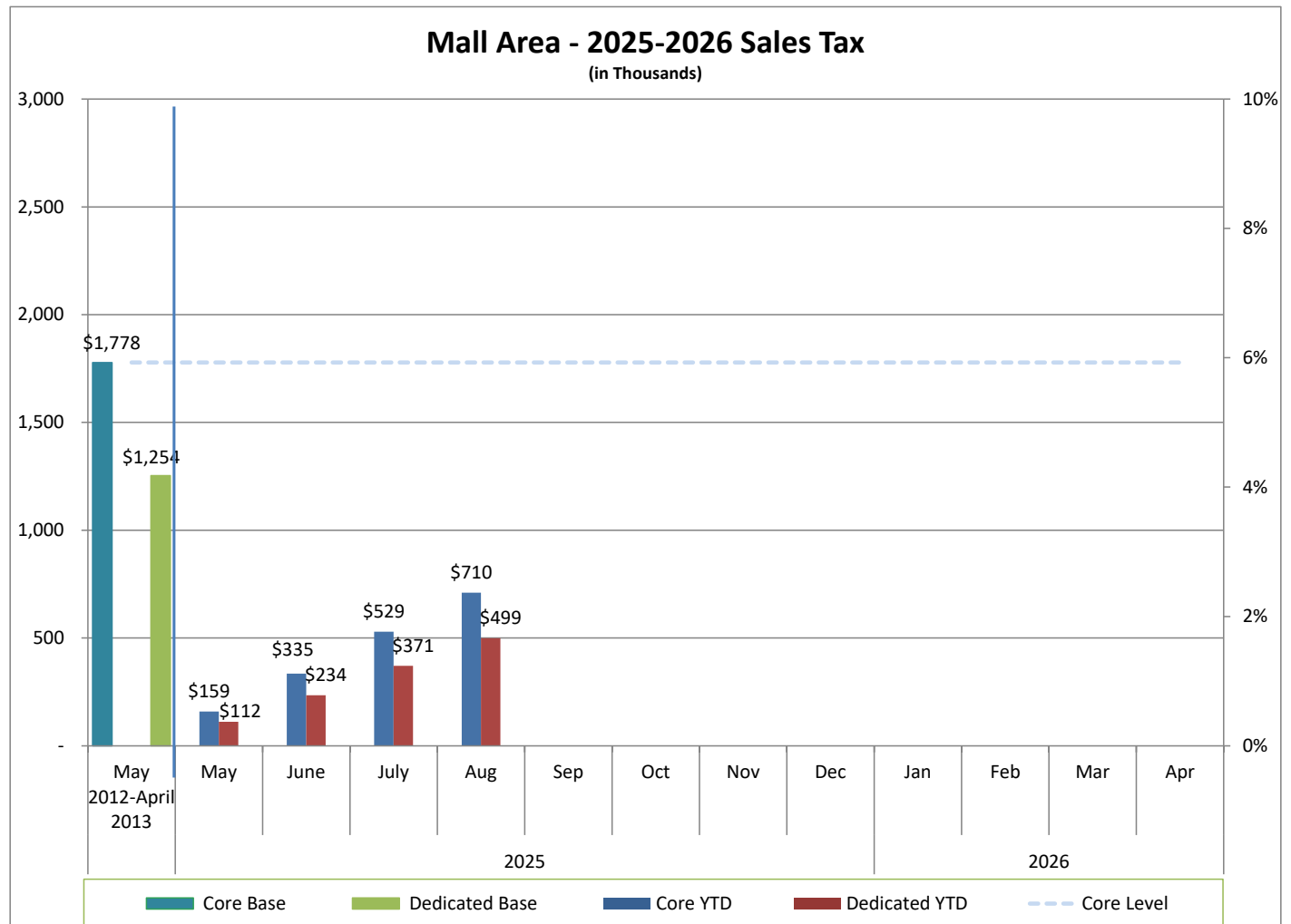


Figure 12. Metro District Reporting



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 August 2025, the year-to-date core amount collected is \$710K resulting in no tax due to the Metro District.

Sales Tax in the City's Downtown Area. The sales tax collected in August for the downtown area decreased 4.7% from the same period in 2024.

Lodging Tax Collections. The City collected \$336K in lodging tax in August 2025. This was an increase of 24.1% from August 2024.

Sales Tax Licenses. There were 14,080 active sales tax licenses at the end of August.