



Sales and Use Tax Collection Report – September 2025

Issued October 10, 2025

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

SEPTEMBER SUMMARY OVER PRIOR YEAR

	Month	Year to Date
Net Sales Tax Collected:	3.4%	3.2%
Net Use Tax Collected:	-42.9%	23.4%
Net Sales and Use Tax Collected:	-2.2%	5.6%

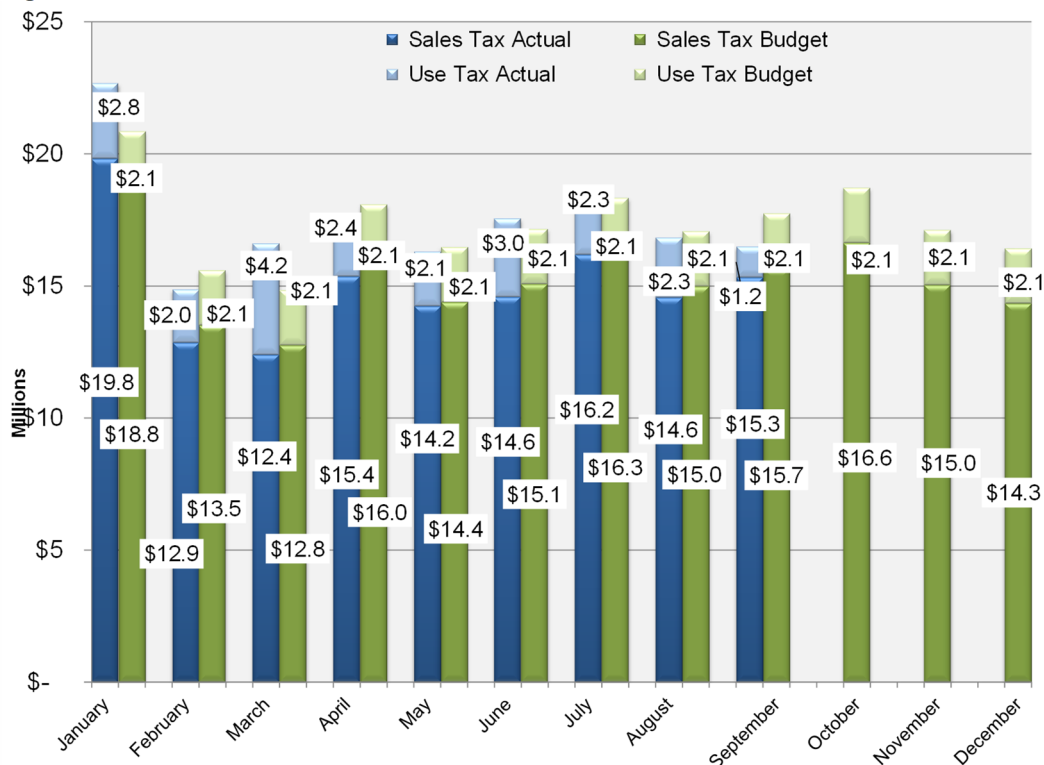
Year to date, sales and use tax collections excluding rebates are up 5.6% and total \$157.5M.

SEPTEMBER SUMMARY OVER BUDGET

	Month	Year to Date
Net Sales Tax Collected:	-2.2%	-1.5%
Net Use Tax Collected:	-44.0%	18.2%
Net Sales and Use Tax Collected:	-7.1%	0.9%

Year to date, the City has collected 0.9% more sales and use tax revenue, totaling \$1.3M* over budget.

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



*With \$700K building permit use tax timing issue (due in October), approximately \$2.0M over budget.

Figure 2. Sales and Use Tax Collected

	September			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
SALES TAX COLLECTIONS						
Grocery, Convenience, Liquor	\$1,662,087	\$1,929,882	16.1%	\$15,804,600	\$16,130,552	2.1%
Restaurants, Caterers and Bars	2,409,560	2,523,632	4.7%	20,289,824	21,280,248	4.9%
General Merchandise	1,380,227	1,345,704	-2.5%	12,457,474	11,280,905	-9.4%
Vehicle Sales, Parts and Repairs	1,022,138	969,588	-5.1%	8,858,348	8,923,459	0.7%
Building Materials, Garden Equipment & Supplies	969,558	1,008,144	4.0%	9,697,101	9,966,726	2.8%
Sporting, Hobby, Book, Music	659,087	650,080	-1.4%	4,397,492	4,542,626	3.3%
Broadcasting and Telecommunications	292,072	314,634	7.7%	2,739,264	2,993,008	9.3%
Electronics and Appliances	418,499	248,602	-40.6%	3,919,800	3,721,617	-5.1%
Miscellaneous Retailers	2,413,120	2,617,760	8.5%	20,793,951	22,546,038	8.4%
Utilities	606,483	631,158	4.1%	5,367,326	5,723,152	6.6%
Clothing and Accessories	488,100	498,985	2.2%	4,306,046	4,414,799	2.5%
Pharmacy, Salon and Laundry	509,495	493,157	-3.2%	4,533,779	4,527,001	-0.1%
Other	418,969	384,080	-8.3%	4,694,693	5,487,647	16.9%
Rental and Leasing Services	217,598	226,697	4.2%	2,081,458	2,223,961	6.8%
Furniture and Home Furnishings	283,608	315,916	11.4%	2,274,663	2,320,096	2.0%
Wholesale Trade	317,038	380,039	19.9%	2,508,101	3,334,164	32.9%
Lodging	439,108	429,199	-2.3%	3,000,083	3,058,439	1.9%
Manufacturing	308,479	354,529	14.9%	3,885,218	3,356,627	-13.6%
TOTAL SALES TAX	14,815,226	15,321,786	3.4%	131,609,221	135,831,065	3.2%
Less Mall Sales Tax Remittance*	0	0	0.0%	(479,363)	(505,849)	5.5%
NET SALES TAX	14,815,226	15,321,786	3.4%	131,129,858	135,325,216	3.2%
USE TAX COLLECTIONS						
Building Permits	359,473	(232,117)	-164.6%	5,110,277	6,800,212	33.1%
Car Tax	905,999	747,429	-17.5%	7,154,981	7,158,738	0.1%
Return Tax	775,739	650,372	-16.2%	5,688,039	8,203,263	44.2%
TOTAL USE TAX	2,041,211	1,165,684	-42.9%	17,953,297	22,162,213	23.4%
Less Economic Rebates	0	0	0.0%	0	0	0.0%
NET USE TAX	2,041,211	1,165,684	-42.9%	17,953,297	22,162,213	23.4%
SALES & USE TAX COLLECTIONS						
Total Sales & Use Tax	16,856,437	16,487,470	-2.2%	149,562,518	157,993,278	5.6%
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	16,856,437	16,487,470	-2.2%	149,083,155	157,487,429	5.6%
SALES & USE TAX DISTRIBUTION						
Streets and Transportation (.25%)	903,005	878,527	-2.7%	8,101,274	8,436,134	4.1%
Community Capital Improvement Program (.25%)	903,005	878,527	-2.7%	8,101,274	8,436,134	4.1%
Natural Areas (.25%)	903,005	878,527	-2.7%	8,101,274	8,436,134	4.1%
General Fund Renewable (.25%)	902,146	877,418	-2.7%	8,092,489	8,427,445	4.1%
2050 Tax (.50%)**	1,804,292	1,754,836	-2.7%	13,957,935	16,854,892	20.8%
General Fund (2.85%)	11,440,984	11,219,635	-1.9%	103,208,272	107,402,539	4.1%
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	\$16,856,437	\$16,487,470	-2.2%	\$149,083,155	\$157,487,429	5.6%

* 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

September Sales Tax Collected. In September 2025, sales tax collected in Fort Collins increased 3.4% compared to September 2024. Sales tax collected totaled \$15.3M compared to \$14.8M in 2024.

September Use Tax Collected. The total use tax collected in September was \$1.2M, a decrease of 42.9% compared to September 2024.

Net Sales and Use Tax Collected. Total tax collected of \$16.5M was 2.2% lower than September 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	15,321,786	15,661,531	(339,745)	-2.2%	135,325,216	137,389,571	-1.5%
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	135,325,216	137,389,571	(2,064,355)	-1.5%			
YTD Rebates	505,849	450,000	55,849			-	
Total Collections	\$ 135,831,065	\$ 137,839,571	\$ (2,008,506)	-1.5%		\$ 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	1,165,684	2,083,330	(917,646)	-44.0%	22,162,213	18,749,970	18.2%
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	22,162,213	18,749,970	3,412,243	18.2%			
YTD Rebates	-	-	-			-	
Total Collections	\$ 22,162,213	\$ 18,749,970	\$ 3,412,243	18.2%		\$ 24,999,999	

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

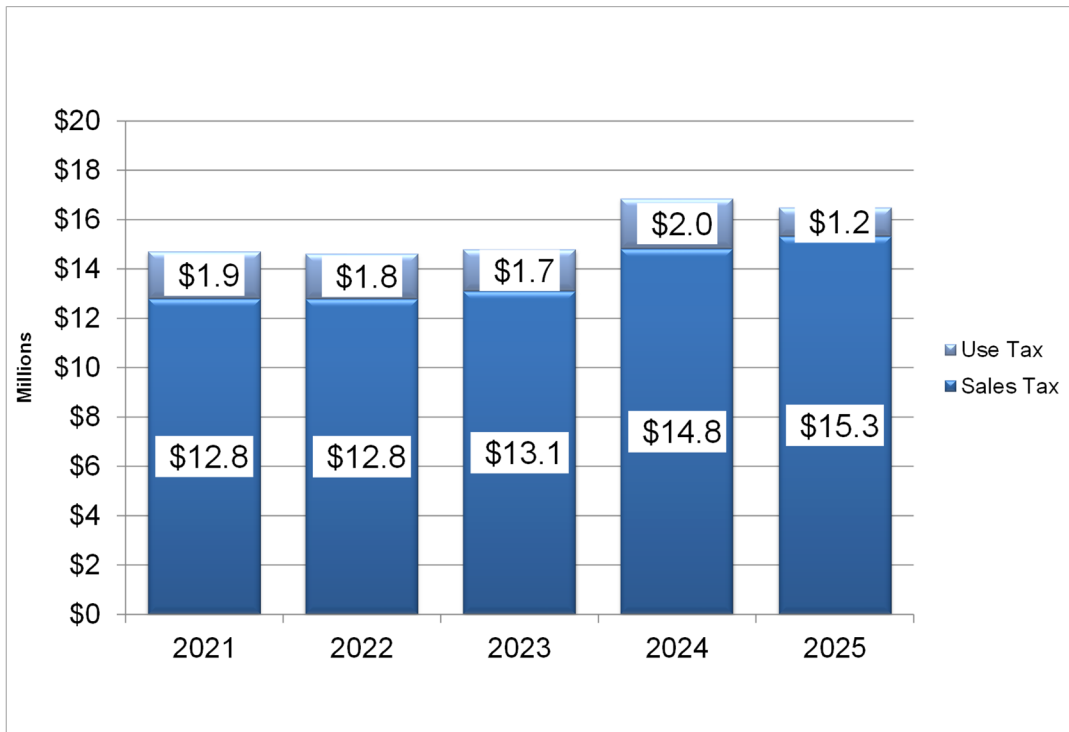
Fund	Actual Sept YTD	Budget Sept YTD	Over/(Under) Budget Sept YTD	% Over/(Under) Budget
Streets and Transportation (.25%)	8,436,134	8,262,896	173,238	2.1%
Community Capital Improvement Program (.25%)	8,436,134	8,262,896	173,238	2.1%
Natural Areas and Parks (.25%)	8,436,134	8,262,896	173,238	2.1%
General Fund Renewable (.25%)	8,427,445	8,262,896	164,549	2.0%
2050 Tax (.50%)*	16,854,892	16,525,813	329,079	2.0%
General Fund (2.85%) (net of rebates)	106,896,690	106,562,144	334,546	0.3%
General Fund Economic Rebates	505,849	450,000	55,849	12.4%
Total Collections	\$ 157,993,278	\$ 156,589,541	\$ 1,403,737	0.9%

*Voter approved 0.5% tax effective January 2024 through 2050

September Sales Tax Budget to Actual. In September 2025, sales tax collected in Fort Collins was \$340K less than budget.

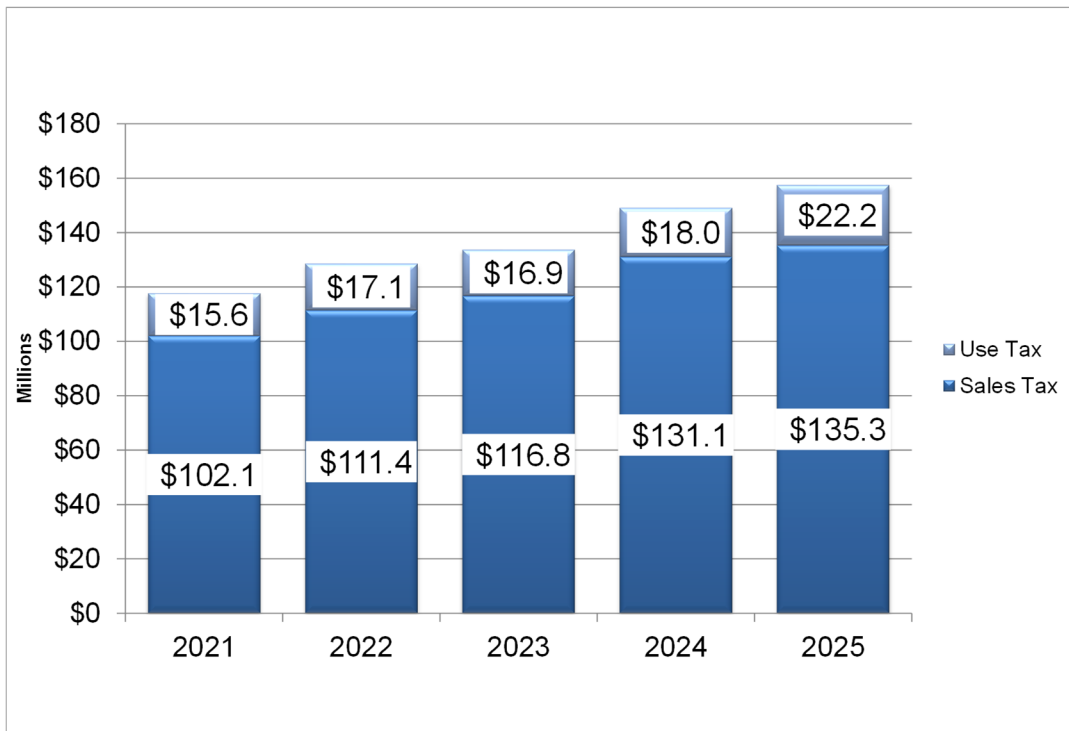
September Use Tax Budget to Actual Excluding Rebates. In September 2025, use tax collected in Fort Collins was \$918K less than budget.

Figure 6. September Collections*



*Total collections after rebates.

Figure 7. Year to Date Collections*



*Total collections after rebates.

Figure 8. Net Taxable

	September			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
\$ in Millions						
SALES TAX						
Grocery, Convenience, Liquor	\$54.6	\$60.8	11.4%	\$525.0	\$533.9	1.7%
Restaurants, Caterers and Bars	54.5	57.6	5.8%	472.7	487.6	3.2%
General Merchandise	38.0	36.9	-2.8%	336.4	309.7	-8.0%
Vehicle Sales, Parts and Repairs	23.5	22.3	-4.9%	206.4	204.8	-0.7%
Building Materials, Garden Equipment & Supplies	22.3	23.2	4.0%	224.8	227.3	1.1%
Sporting, Hobby, Book, Music	15.1	15.0	-0.8%	103.0	101.2	-1.7%
Broadcasting and Telecommunications	6.7	7.2	7.7%	63.9	68.8	7.6%
Electronics and Appliances	9.6	5.7	-40.7%	91.9	84.4	-8.1%
Miscellaneous Retailers	55.3	59.8	8.0%	491.8	520.0	5.7%
Utilities	13.9	14.5	4.1%	125.1	131.6	5.2%
Clothing and Accessories	11.2	11.5	2.5%	101.4	101.1	-0.3%
Pharmacy, Salon and Laundry	11.8	11.4	-3.4%	106.9	103.8	-2.9%
Other	9.6	8.8	-8.4%	110.8	121.8	10.0%
Rental and Leasing Services	4.9	5.2	5.4%	47.8	50.9	6.6%
Furniture and Home Furnishings	6.5	7.3	11.4%	53.0	53.5	1.0%
Wholesale Trade	7.5	9.1	21.4%	61.5	80.0	30.1%
Lodging	10.1	9.9	-2.1%	69.3	69.6	0.5%
Manufacturing	6.4	8.2	28.8%	91.1	79.5	-12.7%
NET TAXABLE SUBJECT TO SALES TAX	361.6	374.4	3.6%	3,282.6	3,329.7	1.4%
USE TAX						
Building Permits	8.3	-5.3	-164.6%	118.7	156.3	31.7%
Car Tax	20.8	17.2	-17.5%	166.5	164.6	-1.2%
Return Tax	17.8	15.0	-16.2%	132.8	188.6	42.0%
NET TAXABLE SUBJECT TO USE TAX	46.9	26.8	-42.9%	418.0	509.5	21.9%
TOTAL NET TAXABLE SUBJECT TO SALES & USE TAX	\$408.5	\$401.2	-1.8%	\$3,700.6	\$3,839.2	3.7%

Figure 9. Local Retail Compared to National Retail

Retail Sales Category	% Change from August 2024 United States	% Change from August 2024 Fort Collins
Grocery, Convenience, Liquor	3.2	11.4
Restaurants, Caterers & Bars	6.5	5.8
General Merchandise	1.9	-2.8
Vehicle Sales, Parts & Repairs	5.6	-4.9
Building Materials, Garden Equipment & Supplies	-2.3	4.0
Clothing & Accessories	8.3	2.5
Furniture & Home Furnishings	5.2	11.4
Total	5.0	3.6

At the national level, August 2025 retail sales (as reported on September 16, 2025) increased by 5.0% compared to an increase in Fort Collins' sales of 3.6%. August 2025 sales are the basis for the City's September 2025 sales tax collections and net taxable amounts (which are included in this report).

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

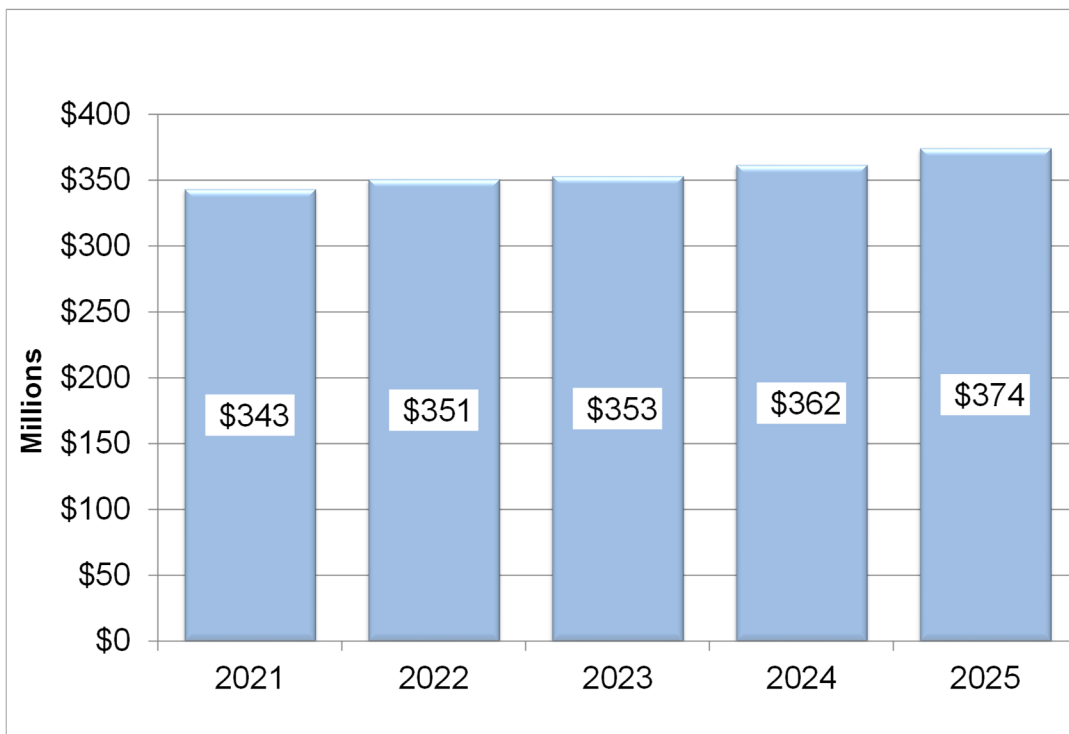


Figure 11. Year to Date - Net Taxable Sales Subject to Sales Tax

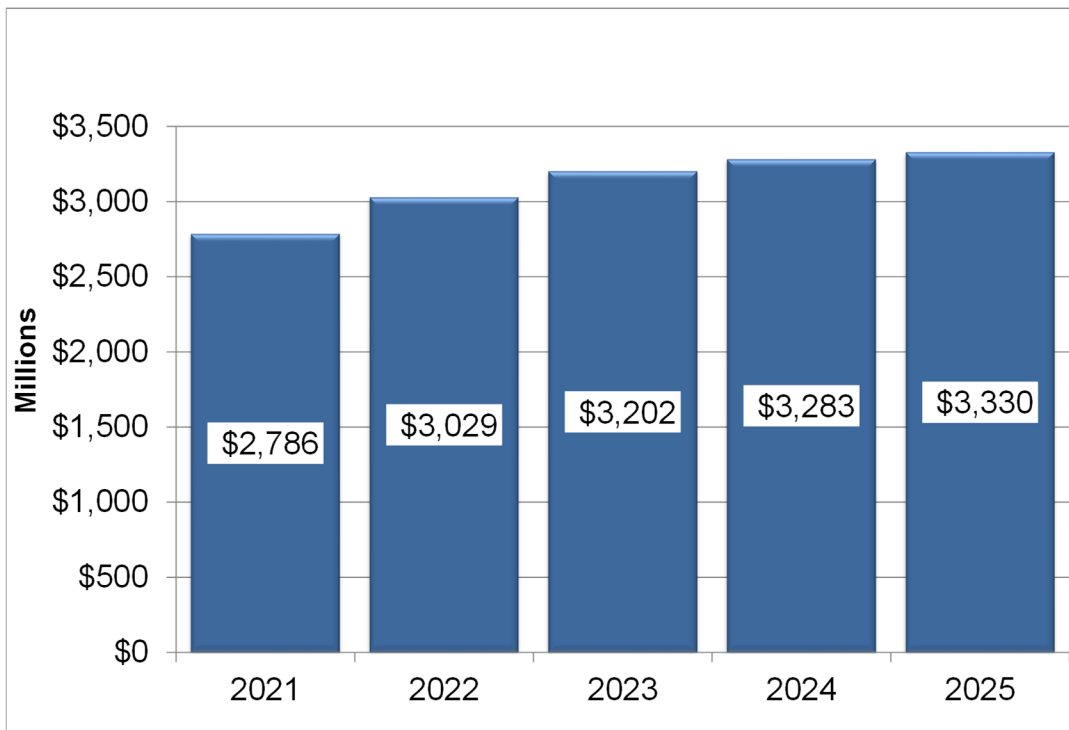
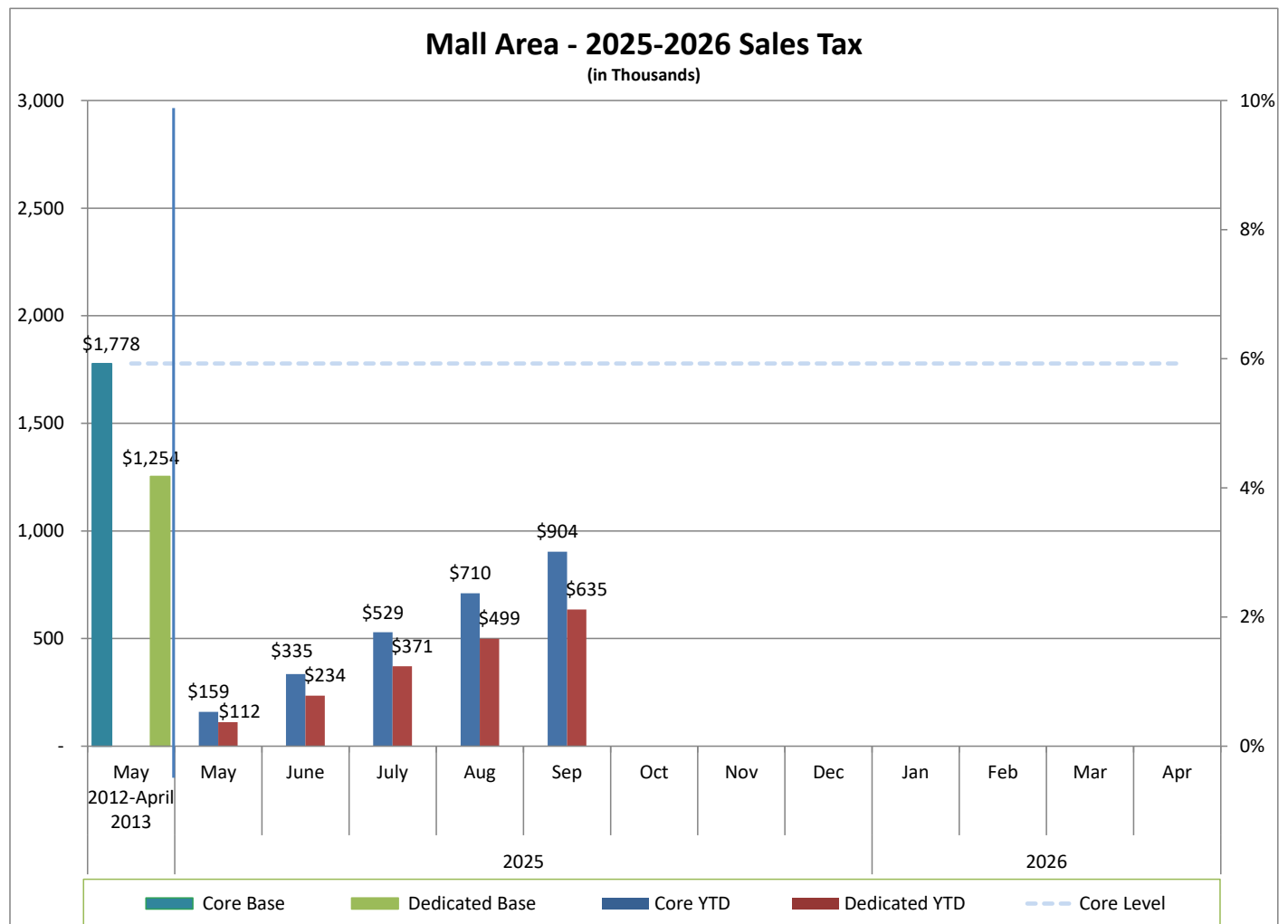


Figure 12. Metro District Reporting



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 September 2025, the year-to-date core amount collected is \$904K resulting in no tax due to the Metro District.

Sales Tax in the City's Downtown Area. The sales tax collected in September for the downtown area increased 1.8% from the same period in 2024.

Lodging Tax Collections. The City collected \$266K in lodging tax in September 2025. This was an increase of 1.1% from September 2024.

Sales Tax Licenses. There were 14,097 active sales tax licenses at the end of September.