



Sales and Use Tax Collection Report – October 2025

Issued November 12, 2025

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

OCTOBER SUMMARY OVER PRIOR YEAR

	Month	Year to Date
Net Sales Tax Collected:	4.1%	3.3%
Net Use Tax Collected:	-21.0%	17.0%
Net Sales and Use Tax Collected:	-0.1%	5.0%

Year to date, sales and use tax collections excluding rebates are up 5.0% and total \$175.8M.

OCTOBER SUMMARY OVER BUDGET

	Month	Year to Date
Net Sales Tax Collected:	-4.0%	-1.8%
Net Use Tax Collected:	14.8%	17.9%
Net Sales and Use Tax Collected:	-1.9%	0.6%

Year to date, the City has collected 0.6% more sales and use tax revenue, totaling \$990K over budget.

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

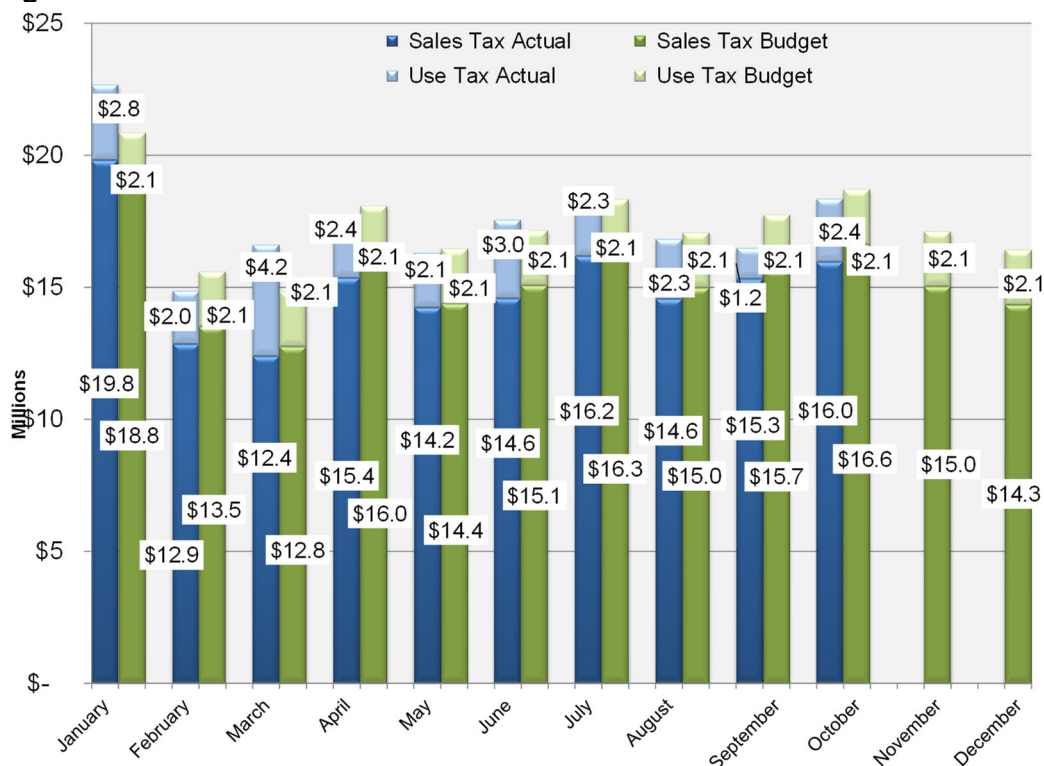


Figure 2. Sales and Use Tax Collected

	October			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
SALES TAX COLLECTIONS						
Grocery, Convenience, Liquor	\$1,705,427	\$1,741,729	2.1%	\$17,510,027	\$17,872,281	2.1%
Restaurants, Caterers and Bars	2,459,889	2,467,951	0.3%	22,749,713	23,748,199	4.4%
General Merchandise	1,258,901	1,224,993	-2.7%	13,716,375	12,505,898	-8.8%
Vehicle Sales, Parts and Repairs	977,812	1,055,264	7.9%	9,836,160	9,978,723	1.4%
Building Materials, Garden Equipment & Supplies	1,012,379	1,082,473	6.9%	10,709,480	11,049,199	3.2%
Sporting, Hobby, Book, Music	506,533	553,329	9.2%	4,904,025	5,095,955	3.9%
Broadcasting and Telecommunications	352,550	384,738	9.1%	3,091,814	3,377,746	9.2%
Electronics and Appliances	419,150	400,635	-4.4%	4,338,950	4,122,252	-5.0%
Miscellaneous Retailers	2,465,584	2,618,092	6.2%	23,259,535	25,164,130	8.2%
Utilities	548,949	588,013	7.1%	5,916,275	6,311,165	6.7%
Clothing and Accessories	518,648	524,995	1.2%	4,824,694	4,939,794	2.4%
Pharmacy, Salon and Laundry	528,741	502,132	-5.0%	5,062,520	5,029,133	-0.7%
Other	831,077	623,721	-25.0%	5,525,770	6,111,368	10.6%
Rental and Leasing Services	293,825	327,288	11.4%	2,375,283	2,551,249	7.4%
Furniture and Home Furnishings	273,795	281,975	3.0%	2,548,458	2,602,071	2.1%
Wholesale Trade	444,008	740,902	66.9%	2,952,109	4,075,066	38.0%
Lodging	389,759	389,434	-0.1%	3,389,842	3,447,873	1.7%
Manufacturing	354,192	456,766	29.0%	4,239,410	3,813,393	-10.0%
TOTAL SALES TAX	15,341,219	15,964,430	4.1%	146,950,440	151,795,495	3.3%
Less Mall Sales Tax Remittance*	0	0	0.0%	(479,363)	(505,849)	5.5%
NET SALES TAX	15,341,219	15,964,430	4.1%	146,471,077	151,289,646	3.3%
USE TAX COLLECTIONS						
Building Permits	581,109	676,056	16.3%	5,691,386	7,476,268	31.4%
Car Tax	810,036	857,077	5.8%	7,965,017	8,015,815	0.6%
Return Tax	1,635,381	858,731	-47.5%	7,323,420	9,061,994	23.7%
TOTAL USE TAX	3,026,526	2,391,864	-21.0%	20,979,823	24,554,077	17.0%
Less Economic Rebates	0	0	0.0%	0	0	0.0%
NET USE TAX	3,026,526	2,391,864	-21.0%	20,979,823	24,554,077	17.0%
SALES & USE TAX COLLECTIONS						
Total Sales & Use Tax	18,367,745	18,356,294	-0.1%	167,930,263	176,349,572	5.0%
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%
NET SALES & USE TAX	18,367,745	18,356,294	-0.1%	167,450,900	175,843,723	5.0%
SALES & USE TAX DISTRIBUTION						
Streets and Transportation (.25%)	980,727	984,424	0.4%	9,082,001	9,420,558	3.7%
Community Capital Improvement Program (.25%)	980,727	984,424	0.4%	9,082,001	9,420,558	3.7%
Natural Areas (.25%)	980,727	984,424	0.4%	9,082,001	9,420,558	3.7%
General Fund Renewable (.25%)	977,426	983,113	0.6%	9,069,915	9,410,558	3.8%
2050 Tax (.50%)**	1,954,852	1,966,225	0.6%	15,912,787	18,821,117	18.3%
General Fund (2.85%)	12,493,286	12,453,684	-0.3%	115,701,558	119,856,223	3.6%
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	\$18,367,745	\$18,356,294	-0.1%	\$167,450,900	\$175,843,723	5.0%

* 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

October Sales Tax Collected. In October 2025, sales tax collected in Fort Collins increased 4.1% compared to October 2024. Sales tax collected totaled \$16.0M compared to \$15.3M in 2024.

October Use Tax Collected. The total use tax collected in October was \$2.4M, a decrease of 21.0% compared to October 2024.

Net Sales and Use Tax Collected. Total tax collected of \$18.4M was 0.1% lower than October 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	15,964,430	16,631,303	(666,873)	-4.0%	151,289,646	154,020,874	-1.8%
November	-	-	-	0.0%	-	169,054,125	0.0%
December	-	-	-	0.0%	-	183,392,523	0.0%
Net Collections	151,289,646	154,020,874	(2,731,228)	-1.8%			
YTD Rebates	505,849	450,000	55,849			-	
Total Collections	\$ 151,795,495	\$ 154,470,874	\$ (2,675,379)	-1.7%		\$ 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	2,391,864	2,083,330	308,534	14.8%	24,554,077	20,833,300	17.9%
November	-	-	-	0.0%	-	22,916,630	0.0%
December	-	-	-	0.0%	-	24,999,999	0.0%
Net Collections	24,554,077	20,833,300	3,720,777	17.9%			
YTD Rebates	-	-	-			-	
Total Collections	\$ 24,554,077	\$ 20,833,300	\$ 3,720,777	17.9%		\$ 24,999,999	

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

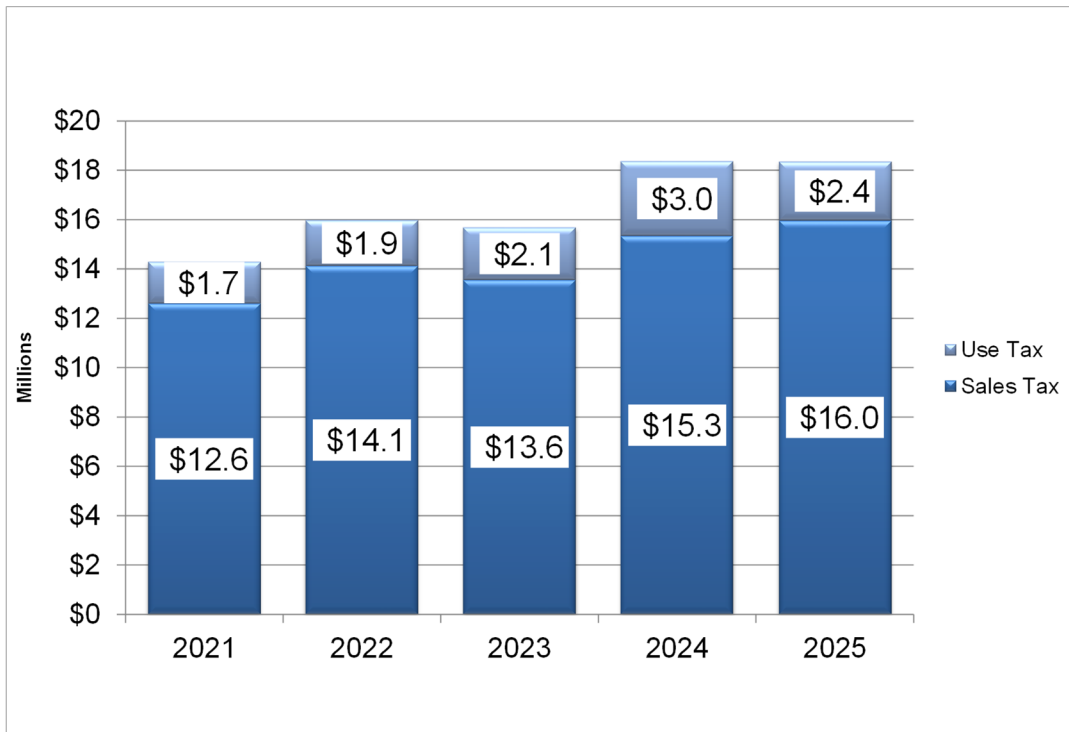
Fund	Actual Oct YTD	Budget Oct YTD	Over/(Under) Budget Oct YTD	% Over/(Under) Budget
Streets and Transportation (.25%)	9,420,558	9,252,425	168,133	1.8%
Community Capital Improvement Program (.25%)	9,420,558	9,252,425	168,133	1.8%
Natural Areas and Parks (.25%)	9,420,558	9,252,425	168,133	1.8%
General Fund Renewable (.25%)	9,410,558	9,252,425	158,133	1.7%
2050 Tax (.50%)*	18,821,117	18,504,873	316,244	1.7%
General Fund (2.85%) (net of rebates)	119,350,374	119,339,601	10,773	0.0%
General Fund Economic Rebates	505,849	450,000	55,849	12.4%
Total Collections	\$ 176,349,572	\$ 175,304,174	\$ 1,045,398	0.6%

*Voter approved 0.5% tax effective January 2024 through 2050

October Sales Tax Budget to Actual. In October 2025, sales tax collected in Fort Collins was \$667K less than budget.

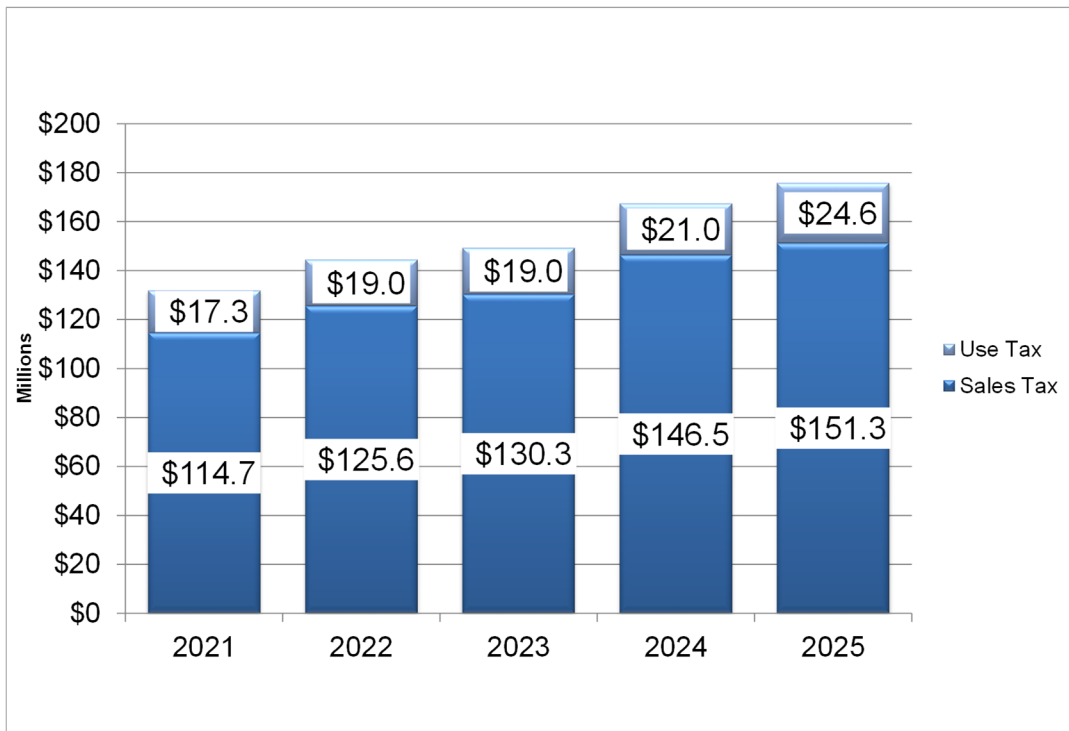
October Use Tax Budget to Actual Excluding Rebates. In October 2025, use tax collected in Fort Collins was \$309K more than budget.

Figure 6. October Collections*



*Total collections after rebates.

Figure 7. Year to Date Collections*



*Total collections after rebates.

Figure 8. Net Taxable

	October Sales			Year to Date		
	Actual 2024	Actual 2025	% Change	Actual 2024	Actual 2025	% Change
\$ in Millions						
SALES TAX						
Grocery, Convenience, Liquor	\$56.5	\$57.1	1.0%	\$581.6	\$591.0	1.6%
Restaurants, Caterers and Bars	56.9	56.6	-0.5%	529.5	544.2	2.8%
General Merchandise	35.1	34.2	-2.5%	371.5	343.9	-7.4%
Vehicle Sales, Parts and Repairs	22.3	24.5	9.7%	228.6	229.3	0.3%
Building Materials, Garden Equipment & Supplies	23.3	24.9	6.8%	248.1	252.2	1.7%
Sporting, Hobby, Book, Music	11.7	12.7	8.9%	114.7	113.9	-0.6%
Broadcasting and Telecommunications	8.1	8.8	8.8%	72.0	77.6	7.7%
Electronics and Appliances	9.6	9.2	-4.5%	101.5	93.6	-7.7%
Miscellaneous Retailers	56.5	60.8	7.6%	548.2	580.8	5.9%
Utilities	12.6	13.5	7.1%	137.7	145.1	5.4%
Clothing and Accessories	11.9	11.9	0.0%	113.3	113.0	-0.3%
Pharmacy, Salon and Laundry	12.2	11.6	-5.4%	119.1	115.3	-3.2%
Other	17.3	14.5	-16.4%	128.1	136.3	6.4%
Rental and Leasing Services	6.7	7.5	12.2%	54.5	58.5	7.3%
Furniture and Home Furnishings	6.3	6.5	2.8%	59.3	60.0	1.2%
Wholesale Trade	10.3	17.3	67.9%	71.8	97.3	35.5%
Lodging	8.8	8.9	1.0%	78.1	78.5	0.5%
Manufacturing	8.2	10.4	26.3%	99.3	89.9	-9.5%
NET TAXABLE SUBJECT TO SALES TAX	374.5	390.9	4.4%	3,657.1	3,720.6	1.7%
USE TAX						
Building Permits	13.4	15.5	16.3%	132.1	171.9	30.1%
Car Tax	18.6	19.7	5.8%	185.1	184.3	-0.5%
Return Tax	37.6	19.7	-47.5%	170.4	208.3	22.3%
NET TAXABLE SUBJECT TO USE TAX	69.6	55.0	-21.0%	487.6	564.5	15.8%
TOTAL NET TAXABLE SUBJECT TO SALES & USE TAX	\$444.1	\$445.9	0.4%	\$4,144.7	\$4,285.0	3.4%

In October, retail sales in Fort Collins increased 4.4% compared to October 2024. September 2025 sales are the basis for the City's October 2025 sales tax collections and net taxable amounts (which are included in this report).

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

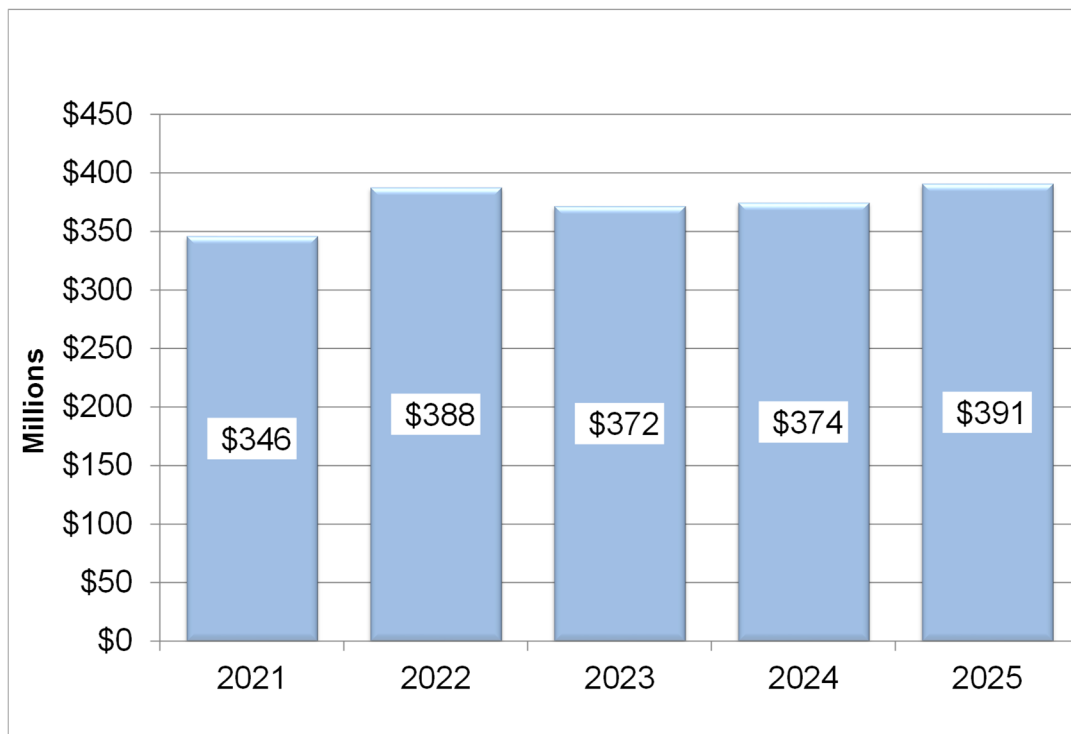


Figure 11. Year to Date - Net Taxable Sales Subject to Sales Tax

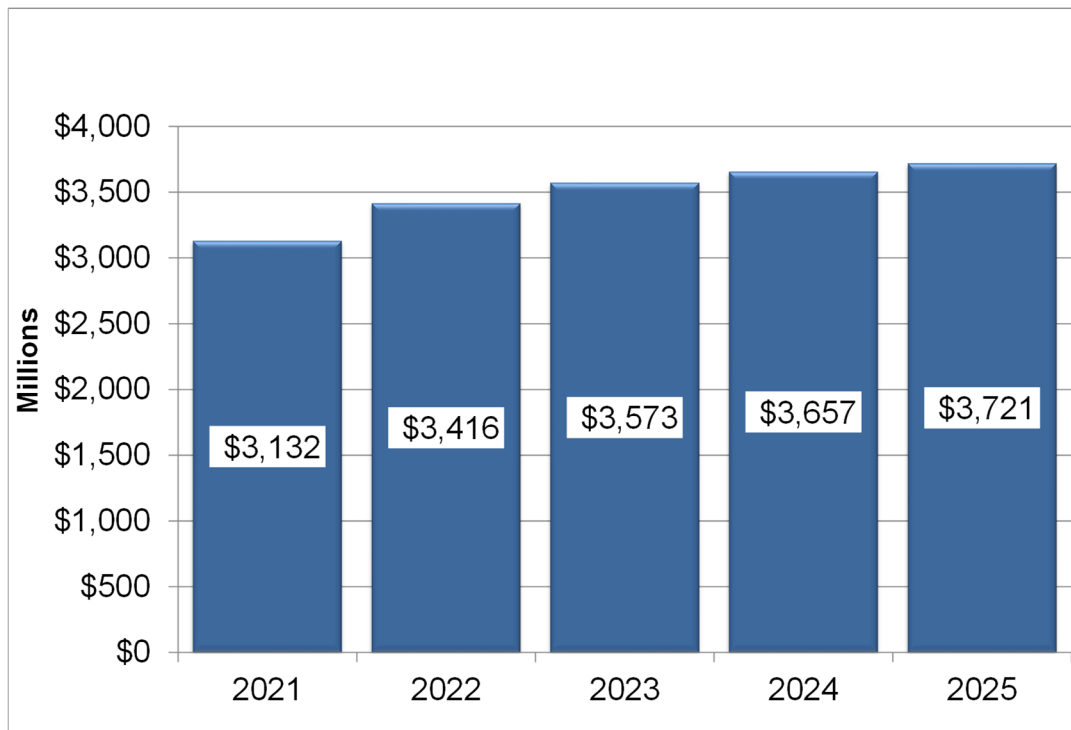
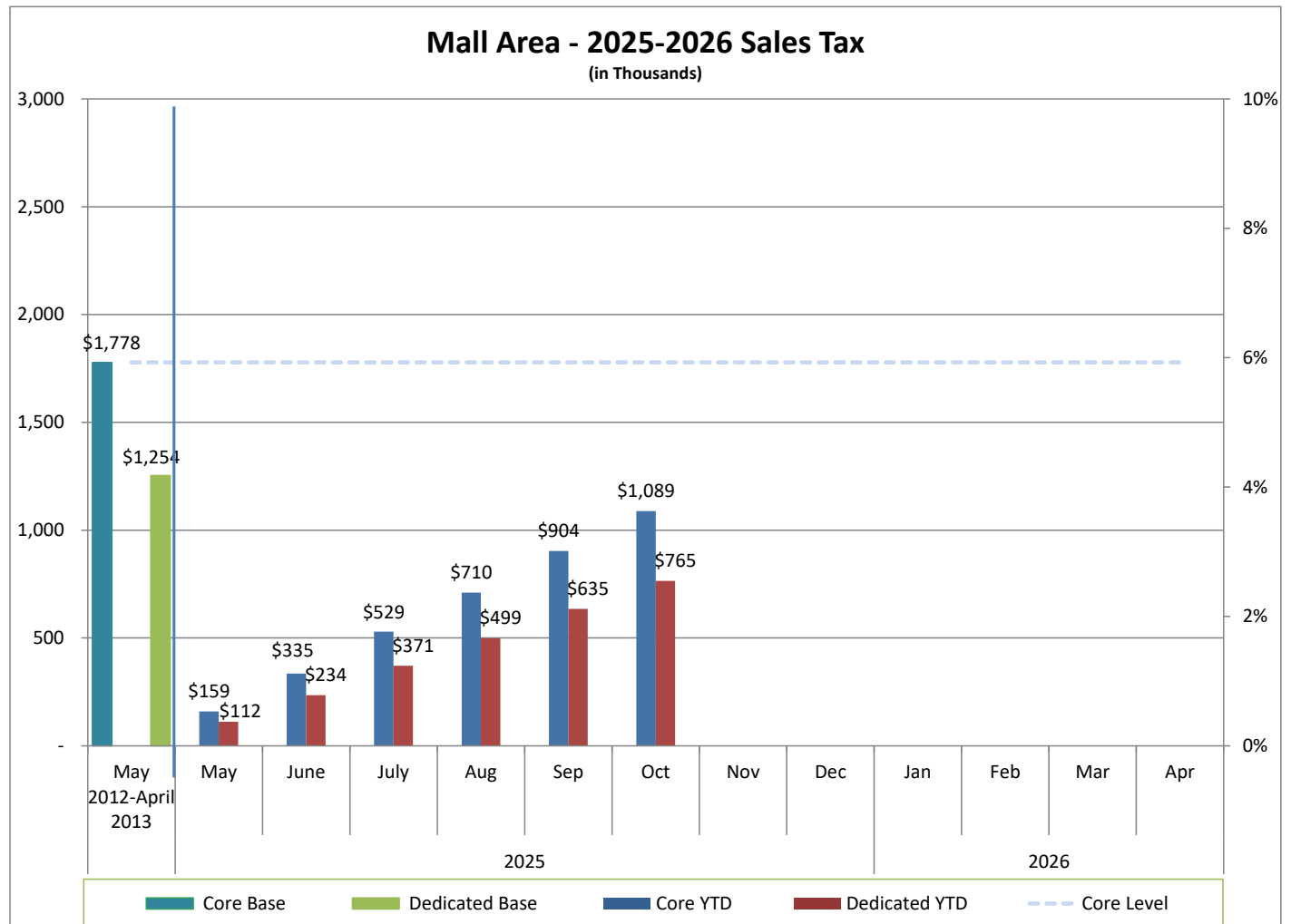


Figure 12. Metro District Reporting



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 October 2025, the year-to-date core amount collected is \$1.1M resulting in no tax due to the Metro District.

Sales Tax in the City's Downtown Area. The sales tax collected in October for the downtown area decreased 0.6% from the same period in 2024.

Lodging Tax Collections. The City collected \$275K in lodging tax in October 2025. This was an increase of 4.1% from October 2024.

Sales Tax Licenses. There were 14,131 active sales tax licenses at the end of October.