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Sales and Use Tax Collection Report – May 2026

Issued June 16, 2026

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

MAY SUMMARY OVER PRIOR YEAR

	Month	Year to Date
Net Sales Tax Collected:	3.2%	4.6%
Net Use Tax Collected:	73.7%	7.4%
Net Sales and Use Tax Collected:	12.1%	5.0%

Year to date, sales and use tax collections excluding rebates are up 5.0% and total \$92.6M.

MAY SUMMARY OVER BUDGET

	Month	Year to Date
Net Sales Tax Collected:	3.8%	4.7%
Net Use Tax Collected:	72.2%	39.2%
Net Sales and Use Tax Collected:	12.6%	9.0%

Year to date, the City has collected 9.0% more sales and use tax revenue, totaling \$7.6M over budget.

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

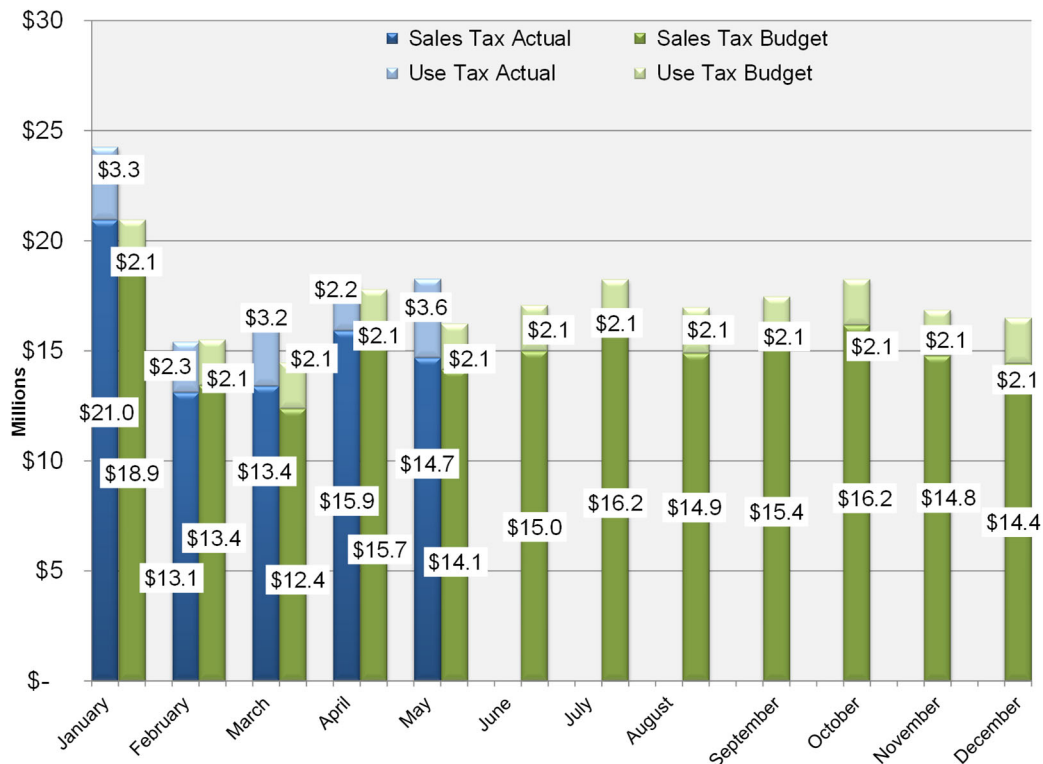


Figure 2. Sales and Use Tax Collected

	May			Year to Date		
	Actual 2025	Actual 2026	% Change	Actual 2025	Actual 2026	% Change
SALES TAX COLLECTIONS						
Grocery, Convenience, Liquor	\$1,727,883	\$1,705,405	-1.3%	\$8,924,876	\$9,074,023	1.7%
Restaurants, Caterers and Bars	2,364,791	2,456,500	3.9%	11,326,578	11,819,740	4.4%
General Merchandise	1,106,331	1,088,118	-1.6%	6,238,208	6,137,763	-1.6%
Vehicle Sales, Parts and Repairs	1,060,019	886,874	-16.3%	4,911,255	5,287,668	7.7%
Building Materials, Garden Equipment & Supplies	1,150,976	1,244,739	8.1%	5,168,513	4,898,235	-5.2%
Sporting, Hobby, Book, Music	409,331	407,229	-0.5%	2,529,411	2,412,910	-4.6%
Broadcasting and Telecommunications	305,389	270,126	-11.5%	1,695,136	1,679,916	-0.9%
Electronics and Appliances	392,127	198,190	-49.5%	2,481,216	1,702,255	-31.4%
Miscellaneous Retailers	2,368,294	2,846,034	20.2%	12,774,891	14,940,110	16.9%
Utilities	574,962	554,172	-3.6%	3,512,904	3,330,702	-5.2%
Clothing and Accessories	428,892	475,585	10.9%	2,526,526	2,558,083	1.2%
Pharmacy, Salon and Laundry	466,787	475,575	1.9%	2,478,714	2,457,760	-0.8%
Other	433,758	443,968	2.4%	3,502,653	2,988,567	-14.7%
Rental and Leasing Services	220,974	260,706	18.0%	1,202,076	1,498,274	24.6%
Furniture and Home Furnishings	218,232	260,400	19.3%	1,234,892	1,222,015	-1.0%
Wholesale Trade	237,195	403,751	70.2%	1,431,424	2,508,607	75.3%
Lodging	273,258	315,799	15.6%	1,236,478	1,314,257	6.3%
Manufacturing	495,234	391,558	-20.9%	1,996,849	2,694,864	35.0%
TOTAL SALES TAX	14,234,433	14,684,729	3.2%	75,172,600	78,525,749	4.5%
Less Mall Sales Tax Remittance*	0	0	0.0%	(505,849)	(456,279)	-9.8%
NET SALES TAX	14,234,433	14,684,729	3.2%	74,666,751	78,069,470	4.6%
USE TAX COLLECTIONS						
Building Permits	0	1,991,635		4,715,176	5,848,419	24.0%
Car Tax	809,659	800,976	-1.1%	4,029,541	4,037,336	0.2%
Return Tax	1,255,398	795,196	-36.7%	4,758,305	4,612,780	-3.1%
TOTAL USE TAX	2,065,057	3,587,807	73.7%	13,503,022	14,498,535	7.4%
Less Economic Rebates	0	0	0.0%	0	0	0.0%
NET USE TAX	2,065,057	3,587,807	73.7%	13,503,022	14,498,535	7.4%
SALES & USE TAX COLLECTIONS						
Total Sales & Use Tax	16,299,490	18,272,536	12.1%	88,675,622	93,024,284	4.9%
Less Mall Sales Tax Remittance*	0	0	0.0%	(505,849)	(456,279)	-9.8%
Less Economic Rebates	0	0	0.0%	0	0	0.0%
NET SALES & USE TAX	16,299,490	18,272,536	12.1%	88,169,773	92,568,005	5.0%
SALES & USE TAX DISTRIBUTION						
Streets and Transportation (.25%)	867,881	981,893	13.1%	4,726,446	4,966,279	5.1%
Community Capital Improvement Program (.25%)	867,881	981,893	13.1%	4,726,446	4,966,279	5.1%
Natural Areas (.25%)	867,881	981,893	13.1%	4,726,446	4,966,279	5.1%
General Fund Renewable (.25%)	867,311	979,975	13.0%	4,722,017	4,956,416	5.0%
2050 Tax (.50%)**	1,734,622	1,959,951	13.0%	9,444,034	9,912,832	5.0%
General Fund (2.85%)	11,093,914	12,386,931	11.7%	60,330,233	63,256,199	4.8%
Less Mall Sales Tax Remittance*	0	0	0.0%	(505,849)	(456,279)	-9.8%
Less General Fund Economic Rebates	0	0	0.0%	0	0	0.0%
NET SALES & USE TAX	\$16,299,490	\$18,272,536	12.1%	\$88,169,773	\$92,568,005	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

May Sales Tax Collected. In May 2026, sales tax collected in Fort Collins increased 3.2% compared to May 2025. Sales tax collected totaled \$14.7M compared to \$14.2M in 2025.

May Use Tax Collected. The total use tax collected in May was \$3.6M, an increase of 73.7% compared to May 2025.

Net Sales and Use Tax Collected. Total tax collected of \$18.3M was 12.1% higher than May 2025.

Figure 3. Budget to Actual - Sales Tax Collected

Month	Actual	Budget	Over/(Under) Budget	% Over/(Under) Budget	Year to Date		Year to Date % Over/(Under) Annual Budget
					Actual	Annual Budget	
January	\$ 20,952,655	18,874,798	\$ 2,077,857	11.0%	\$ 20,952,655	\$ 18,874,798	11.0%
February	13,113,794	13,424,167	(310,373)	-2.3%	34,066,449	32,298,965	5.5%
March	13,400,899	12,377,487	1,023,412	8.3%	47,467,348	44,676,452	6.2%
April	15,917,393	15,713,185	204,208	1.3%	63,384,741	60,389,637	5.0%
May	14,684,729	14,149,727	535,002	3.8%	78,069,470	74,539,364	4.7%
June	-	-	-	0.0%	-	89,535,759	0.0%
July	-	-	-	0.0%	-	105,699,079	0.0%
August	-	-	-	0.0%	-	120,586,941	0.0%
September	-	-	-	0.0%	-	135,971,725	0.0%
October	-	-	-	0.0%	-	152,142,355	0.0%
November	-	-	-	0.0%	-	166,918,837	0.0%
December	-	-	-	0.0%	-	181,339,167	0.0%
Net Collections	78,069,470	74,539,364	3,530,106	4.7%			
YTD Rebates	456,279	450,000	6,279			-	
Total Collections	\$ 78,525,749	\$ 74,989,364	\$ 3,536,385	4.7%		\$ 181,339,167	

Figure 4. Budget to Actual – Use Tax Collected

Month	Actual	Budget	Over/(Under) Budget	% Over/(Under) Budget	Year to Date		Year to Date % Over/(Under) Annual Budget
					Actual	Annual Budget	
January	\$ 3,308,348	\$ 2,083,334	\$ 1,225,014	58.8%	\$ 3,308,348	\$ 2,083,334	58.8%
February	2,297,642	2,083,334	214,308	10.3%	5,605,990	4,166,668	34.5%
March	3,153,159	2,083,334	1,069,825	51.4%	8,759,149	6,250,002	40.1%
April	2,151,579	2,083,334	68,245	3.3%	10,910,728	8,333,336	30.9%
May	3,587,807	2,083,334	1,504,473	72.2%	14,498,535	10,416,670	39.2%
June	-	-	-	0.0%	-	12,500,004	0.0%
July	-	-	-	0.0%	-	14,583,338	0.0%
August	-	-	-	0.0%	-	16,666,672	0.0%
September	-	-	-	0.0%	-	18,750,006	0.0%
October	-	-	-	0.0%	-	20,833,340	0.0%
November	-	-	-	0.0%	-	22,916,674	0.0%
December	-	-	-	0.0%	-	25,000,002	0.0%
Net Collections	14,498,535	10,416,670	4,081,865	39.2%			
YTD Rebates	-	-	-			-	
Total Collections	\$ 14,498,535	\$ 10,416,670	\$ 4,081,865	39.2%		\$ 25,000,002	

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

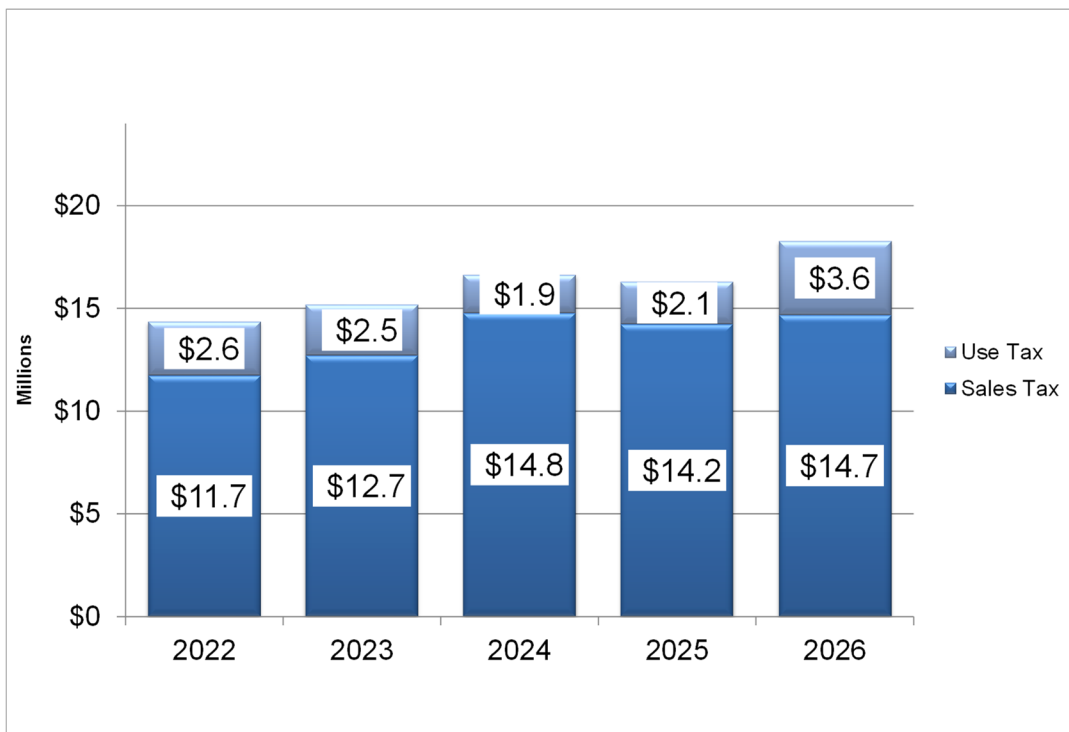
Fund	Actual	Budget	Over/(Under)	%
	May YTD	May YTD	Budget May YTD	Over/(Under) Budget
Streets and Transportation (.25%)	4,966,279	4,506,658	459,621	10.2%
Community Capital Improvement Program (.25%)	4,966,279	4,506,658	459,621	10.2%
Natural Areas and Parks (.25%)	4,966,279	4,506,658	459,621	10.2%
General Fund Renewable (.25%)	4,956,416	4,506,658	449,758	10.0%
2050 Tax (.50%)*	9,912,832	9,013,312	899,520	10.0%
General Fund (2.85%) (net of rebates)	62,799,920	57,916,090	4,883,830	8.4%
General Fund Economic Rebates	456,279	450,000	6,279	1.4%
Total Collections	\$ 93,024,284	\$ 85,406,034	\$ 7,618,250	8.9%

*Voter approved 0.5% tax effective January 2024 through 2050

May Sales Tax Budget to Actual. In May 2026, sales tax collected in Fort Collins was \$535K more than budget.

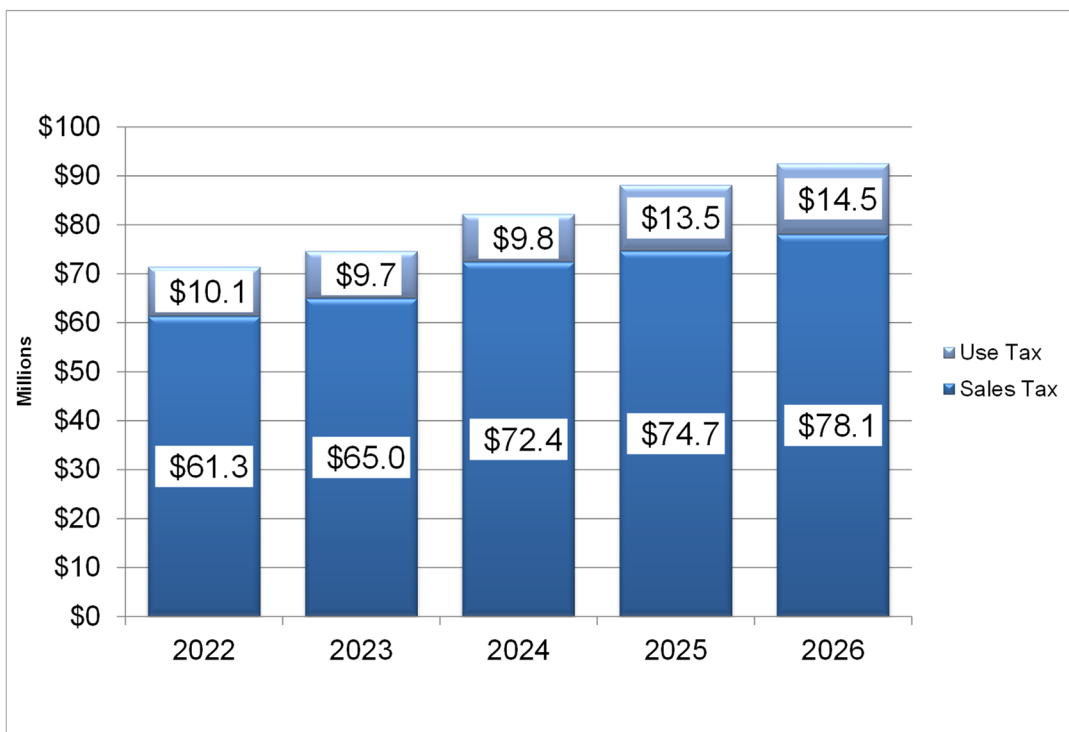
May Use Tax Budget to Actual Excluding Rebates. In May 2026, use tax collected in Fort Collins was \$1.5M more than budget.

Figure 6. May Collections*



*Total collections after rebates.

Figure 7. Year to Date Collections*



*Total collections after rebates.

Figure 8. Net Taxable

	May			Year to Date		
	Actual 2025	Actual 2026	% Change	Actual 2025	Actual 2026	% Change
\$ in Millions						
SALES TAX						
Grocery, Convenience, Liquor	\$57.9	\$56.4	-2.6%	\$301.4	\$303.9	0.8%
Restaurants, Caterers and Bars	54.1	56.2	4.0%	259.9	270.5	4.0%
General Merchandise	31.1	29.5	-5.1%	170.2	168.9	-0.8%
Vehicle Sales, Parts and Repairs	24.3	20.4	-16.3%	112.7	118.0	4.7%
Building Materials, Garden Equipment & Supplies	26.4	28.8	9.3%	117.1	113.3	-3.2%
Sporting, Hobby, Book, Music	9.4	9.3	-0.9%	54.9	55.3	0.7%
Broadcasting and Telecommunications	7.0	6.2	-11.6%	39.0	38.3	-1.6%
Electronics and Appliances	9.0	4.8	-46.6%	56.7	38.3	-32.6%
Miscellaneous Retailers	54.5	64.4	18.2%	294.9	342.6	16.2%
Utilities	13.2	12.7	-3.6%	80.8	76.6	-5.2%
Clothing and Accessories	9.9	10.9	10.3%	57.8	57.2	-1.0%
Pharmacy, Salon and Laundry	10.7	10.8	1.2%	56.7	56.7	-0.1%
Other	9.9	10.5	5.3%	76.2	70.1	-8.0%
Rental and Leasing Services	5.1	6.0	18.4%	27.5	34.5	25.1%
Furniture and Home Furnishings	5.0	6.0	19.1%	28.5	28.2	-1.0%
Wholesale Trade	5.7	9.7	70.3%	34.7	59.6	71.9%
Lodging	6.2	7.2	15.9%	28.3	30.0	6.2%
Manufacturing	11.0	8.6	-22.4%	45.9	61.1	33.1%
NET TAXABLE SUBJECT TO SALES TAX	350.5	358.4	2.3%	1,843.3	1,923.2	4.3%
USE TAX						
Building Permits	0.0	45.8		108.4	134.4	24.0%
Car Tax	18.6	18.4	-1.1%	92.6	92.8	0.2%
Return Tax	28.9	18.3	-36.7%	109.4	106.0	-3.1%
NET TAXABLE SUBJECT TO USE TAX	47.5	82.5	73.7%	310.4	333.3	7.4%
TOTAL NET TAXABLE SUBJECT TO SALES & USE TAX	\$397.9	\$440.9	10.8%	\$2,153.7	\$2,256.5	4.8%

Figure 9. Local Retail Compared to National Retail

Retail Sales Category	% Change from April 2025 United States	% Change from April 2025 Fort Collins
Grocery, Convenience, Liquor	1.4	-2.6
Restaurants, Caterers & Bars	2.7	4.0
General Merchandise	3.1	-5.1
Vehicle Sales, Parts & Repairs	-1.2	-16.3
Building Materials, Garden Equipment & Supplies	2.2	9.3
Clothing & Accessories	5.5	10.3
Furniture & Home Furnishings	-3.6	19.1
Total	4.9	2.3

At the national level, April 2026 retail sales (as reported on May 14, 2026) increased by 4.9% compared to an increase in Fort Collins' sales of 2.3%. April 2026 sales are the basis for the City's May 2026 sales tax collections and net taxable amounts (which are included in this report).

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

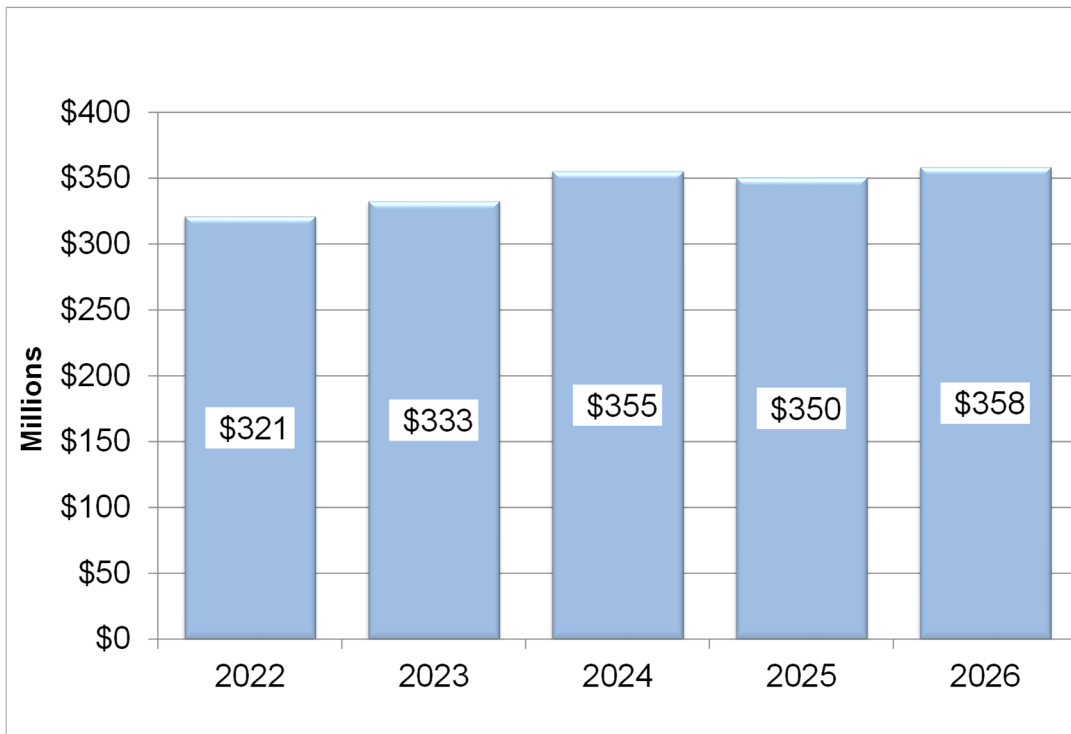


Figure 11. Year to Date - Net Taxable Sales Subject to Sales Tax

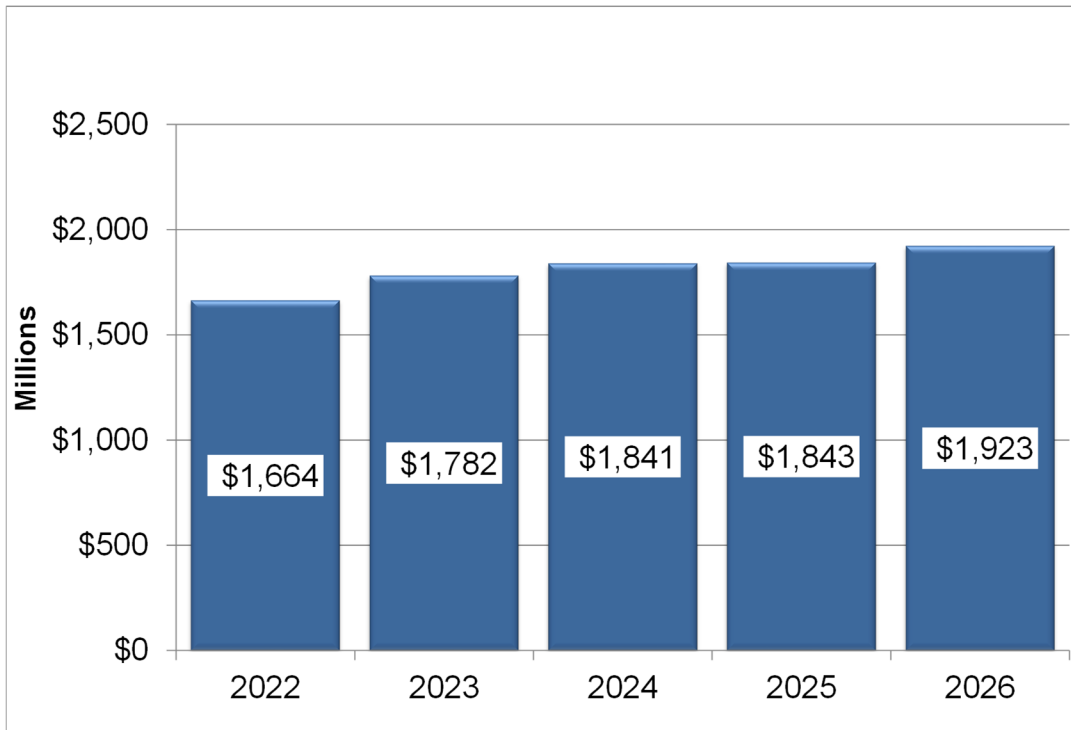
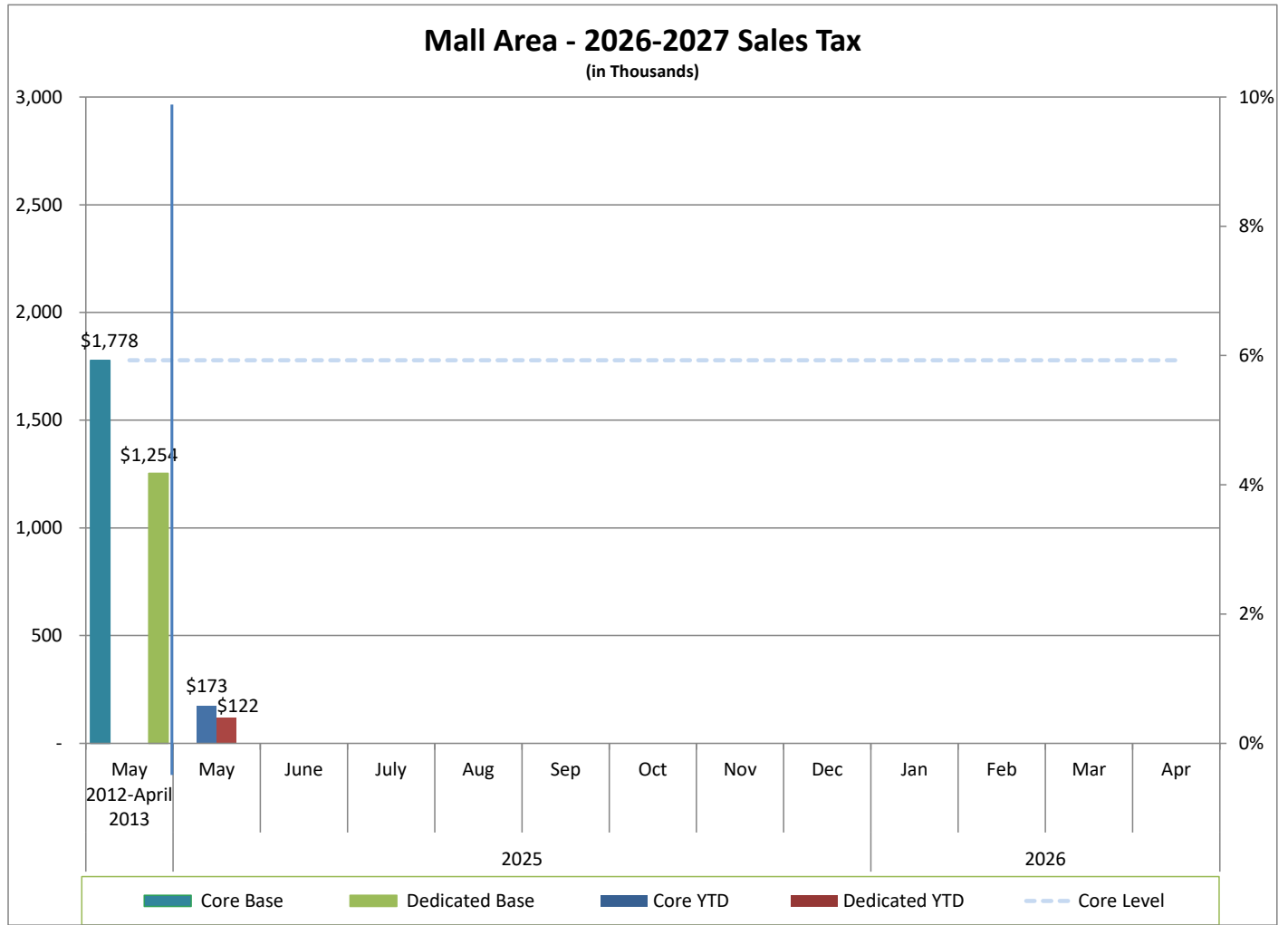


Figure 12. Metro District Reporting



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 May 2026, the year to date core amount collected is \$173K resulting in no tax due to the Metro District.

Sales Tax in the City’s Downtown Area. The sales tax collected in May for the downtown area increased 3.3% from the same period in 2025.

Lodging Tax Collections. The City collected \$187.0K in lodging tax in May 2026. This was an increase of 18.8% from May 2025.

Sales Tax Licenses. There were 13,962 active sales tax licenses at the end of May.