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Sales and Use Tax Collection Report – August 2026

Issued September 10, 2026

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:	3.7%	4.7%
Net Use Tax Collected:	27.9%	6.8%
Net Sales and Use Tax Collected:	6.9%	5.0%

Year to date, sales and use tax collections excluding rebates are up 5.0% and total \$148.1M.

AUGUST SUMMARY OVER BUDGET

	Month	Year to Date
Net Sales Tax Collected:	1.4%	4.2%
Net Use Tax Collected:	39.0%	34.6%
Net Sales and Use Tax Collected:	6.0%	7.9%

Year to date, the City has collected 7.9% more sales and use tax revenue, totaling \$10.8M over budget.

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

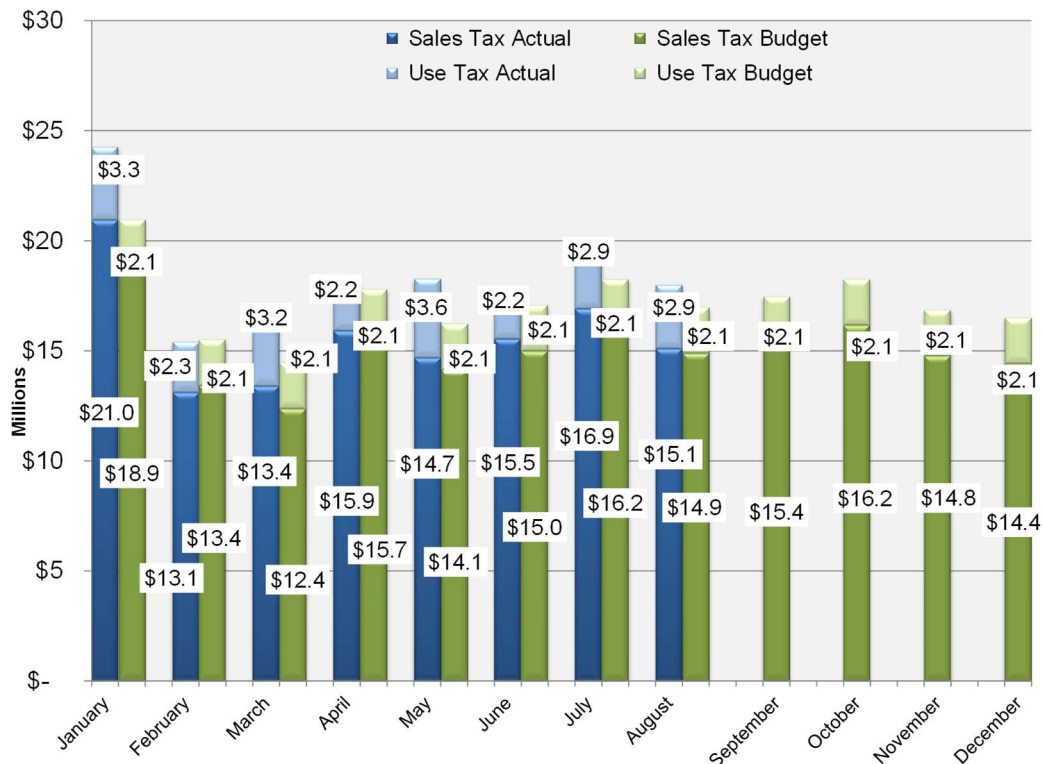


Figure 2. Sales and Use Tax Collected

	August			Year to Date		
	Actual 2025	Actual 2026	% Change	Actual 2025	Actual 2026	% Change
SALES TAX COLLECTIONS						
Grocery, Convenience, Liquor	\$1,747,693	\$1,724,832	-1.3%	\$14,200,670	\$14,225,735	0.2%
Restaurants, Caterers and Bars	2,386,793	2,396,133	0.4%	18,756,616	19,383,294	3.3%
General Merchandise	1,194,774	1,239,810	3.8%	9,935,201	9,827,090	-1.1%
Vehicle Sales, Parts and Repairs	1,049,532	974,519	-7.1%	7,953,871	8,225,195	3.4%
Building Materials, Garden Equipment & Supplies	1,172,591	1,246,453	6.3%	8,958,582	8,975,930	0.2%
Sporting, Hobby, Book, Music	406,082	438,766	8.0%	3,892,546	3,875,583	-0.4%
Broadcasting and Telecommunications	279,340	258,899	-7.3%	2,678,374	2,562,219	-4.3%
Electronics and Appliances	201,911	229,608	13.7%	3,473,015	2,551,768	-26.5%
Miscellaneous Retailers	2,384,413	2,922,108	22.6%	19,928,278	24,081,210	20.8%
Utilities	597,162	631,611	5.8%	5,091,994	5,007,950	-1.7%
Clothing and Accessories	446,932	469,160	5.0%	3,915,814	4,104,375	4.8%
Pharmacy, Salon and Laundry	492,456	412,613	-16.2%	4,033,844	3,832,380	-5.0%
Other	430,668	433,763	0.7%	5,103,567	4,490,685	-12.0%
Rental and Leasing Services	272,284	196,146	-28.0%	1,997,264	2,357,889	18.1%
Furniture and Home Furnishings	252,259	262,604	4.1%	2,004,180	1,979,044	-1.3%
Wholesale Trade	584,977	426,390	-27.1%	2,954,125	4,057,521	37.4%
Lodging	437,855	510,327	16.6%	2,629,240	2,732,766	3.9%
Manufacturing	227,465	326,140	43.4%	3,002,098	3,822,353	27.3%
TOTAL SALES TAX	14,565,187	15,099,882	3.7%	120,509,279	126,092,987	4.6%
Less Mall Sales Tax Remittance*	0	0	0.0%	(505,849)	(456,279)	-9.8%
NET SALES TAX	14,565,187	15,099,882	3.7%	120,003,430	125,636,708	4.7%
USE TAX COLLECTIONS						
Building Permits	409,250	863,952	111.1%	7,032,329	8,405,134	19.5%
Car Tax	799,560	924,158	15.6%	6,411,309	6,537,627	2.0%
Return Tax	1,054,669	1,107,171	5.0%	7,552,891	7,489,537	-0.8%
TOTAL USE TAX	2,263,479	2,895,281	27.9%	20,996,529	22,432,298	6.8%
Less Economic Rebates	0	0	0.0%	0	0	0.0%
NET USE TAX	2,263,479	2,895,281	27.9%	20,996,529	22,432,298	6.8%
SALES & USE TAX COLLECTIONS						
Total Sales & Use Tax	16,828,666	17,995,163	6.9%	141,505,808	148,525,285	5.0%
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	16,828,666	17,995,163	6.9%	140,999,959	148,069,006	5.0%
SALES & USE TAX DISTRIBUTION						
Streets and Transportation (.25%)	898,417	967,932	7.7%	7,557,607	7,956,339	5.3%
Community Capital Improvement Program (.25%)	898,417	967,932	7.7%	7,557,607	7,956,339	5.3%
Natural Areas (.25%)	898,417	967,932	7.7%	7,557,607	7,956,339	5.3%
General Fund Renewable (.25%)	897,563	966,780	7.7%	7,550,027	7,942,435	5.2%
2050 Tax (.50%)**	1,795,126	1,933,560	7.7%	15,100,056	15,884,870	5.2%
General Fund (2.85%)	11,440,726	12,191,027	6.6%	96,182,904	100,828,963	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	\$16,828,666	\$17,995,163	6.9%	\$140,999,959	\$148,069,006	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

August Sales Tax Collected. In August 2026, sales tax collected in Fort Collins increased 3.7% compared to August 2025. Sales tax collected totaled \$15.1M compared to \$14.6M in 2025.

August Use Tax Collected. The total use tax collected in August 2026 was \$2.9M, an increase of 27.9% compared to August 2025.

Net Sales and Use Tax Collected. Total tax collected of \$18.0M was 6.9% higher than August 2025.

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	\$ 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	15,547,386	14,996,395	550,991	3.7%	93,616,856	89,535,759	4.6%
July	16,919,970	16,163,320	756,650	4.7%	110,536,826	105,699,079	4.6%
August	15,099,882	14,887,862	212,020	1.4%	125,636,708	120,586,941	4.2%
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	125,636,708	120,586,941	5,049,767	4.2%			
YTD Rebates	456,279	450,000	6,279			-	
Total Collections	\$ 126,092,987	\$ 121,036,941	\$ 5,056,046	4.2%		\$ 181,339,167	

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	\$ 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	2,174,307	2,083,334	90,973	4.4%	16,672,842	12,500,004	33.4%
July	2,864,175	2,083,334	780,841	37.5%	19,537,017	14,583,338	34.0%
August	2,895,281	2,083,334	811,947	39.0%	22,432,298	16,666,672	34.6%
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	22,432,298	16,666,672	5,765,626	34.6%			
YTD Rebates	-	-	-			-	
Total Collections	\$ 22,432,298	\$ 16,666,672	\$ 5,765,626	34.6%		\$ 25,000,002	

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

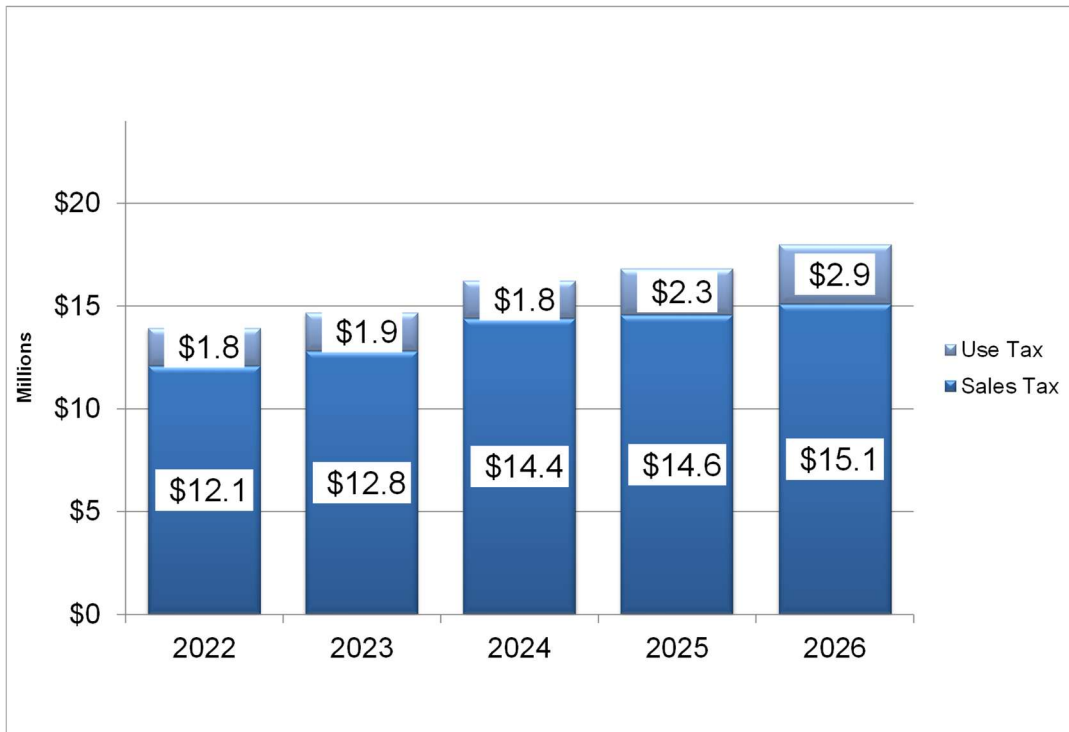
Fund	Actual Aug YTD	Budget Aug YTD	Over/(Under) Budget Aug YTD	% Over/(Under) Budget
Streets and Transportation (.25%)	7,956,339	7,280,066	676,273	9.3%
Community Capital Improvement Program (.25%)	7,956,339	7,280,066	676,273	9.3%
Natural Areas and Parks (.25%)	7,956,339	7,280,066	676,273	9.3%
General Fund Renewable (.25%)	7,942,435	7,280,066	662,369	9.1%
2050 Tax (.50%)*	15,884,870	14,560,126	1,324,744	9.1%
General Fund (2.85%) (net of rebates)	100,372,684	93,573,223	6,799,461	7.3%
General Fund Economic Rebates	456,279	450,000	6,279	1.4%
Total Collections	\$ 148,525,285	\$ 137,703,613	\$ 10,821,672	7.9%

*Voter approved 0.5% tax effective January 2024 through 2050

August Sales Tax Budget to Actual. In August 2026, sales tax collected in Fort Collins was \$212K more than budget.

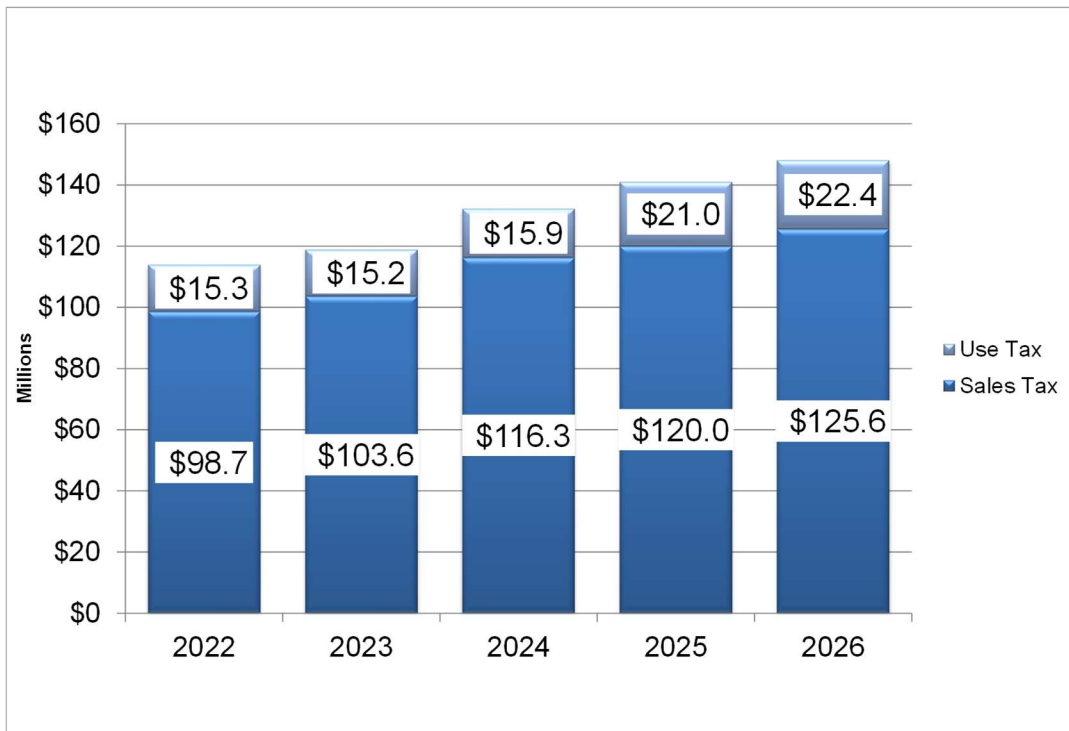
August Use Tax Budget to Actual Excluding Rebates. In August 2026, use tax collected in Fort Collins was \$812K more than budget.

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 2025	Actual 2026	% Change	Actual 2025	Actual 2026	% Change
\$ in Millions						
SALES TAX						
Grocery, Convenience, Liquor	\$57.5	\$56.4	-1.9%	\$473.1	\$472.4	-0.2%
Restaurants, Caterers and Bars	54.7	54.9	0.3%	430.0	444.1	3.3%
General Merchandise	33.3	33.2	-0.3%	272.7	267.8	-1.8%
Vehicle Sales, Parts and Repairs	24.1	22.4	-6.9%	182.5	185.4	1.6%
Building Materials, Garden Equipment & Supplies	26.9	28.8	7.0%	204.1	207.1	1.5%
Sporting, Hobby, Book, Music	9.4	10.1	8.1%	86.3	87.8	1.8%
Broadcasting and Telecommunications	6.4	5.9	-7.4%	61.6	58.6	-4.8%
Electronics and Appliances	4.6	5.3	15.0%	78.7	57.8	-26.6%
Miscellaneous Retailers	54.7	66.7	22.0%	460.2	549.4	19.4%
Utilities	13.7	14.5	5.8%	117.1	115.1	-1.6%
Clothing and Accessories	10.2	10.8	5.0%	89.6	92.7	3.5%
Pharmacy, Salon and Laundry	11.3	9.8	-13.5%	92.4	88.4	-4.4%
Other	9.9	10.0	1.1%	113.0	105.2	-6.9%
Rental and Leasing Services	6.2	4.5	-27.5%	45.7	54.1	18.3%
Furniture and Home Furnishings	5.8	6.0	3.7%	46.3	45.7	-1.1%
Wholesale Trade	14.1	10.2	-27.4%	70.9	96.4	36.0%
Lodging	10.0	11.7	17.0%	59.7	62.6	4.8%
Manufacturing	7.3	7.3	0.8%	71.3	86.6	21.5%
NET TAXABLE SUBJECT TO SALES TAX	360.1	368.6	2.4%	2,955.2	3,077.2	4.1%
USE TAX						
Building Permits	9.4	19.9	111.1%	161.7	193.2	19.5%
Car Tax	18.4	21.2	15.6%	147.4	150.3	2.0%
Return Tax	24.2	25.5	5.0%	173.6	172.2	-0.8%
NET TAXABLE SUBJECT TO USE TAX	52.0	66.6	27.9%	482.7	515.7	6.8%
TOTAL NET TAXABLE SUBJECT TO SALES & USE TAX	\$412.2	\$435.2	5.6%	\$3,437.9	\$3,592.9	4.5%

In August, retail sales in Fort Collins increased 2.4% compared to August 2025. July 2026 sales are the basis for the City's August 2026 sales tax collections and net taxable amounts (which are included in this report).

Figure 9. August - Net Taxable Sales Subject to Sales Tax

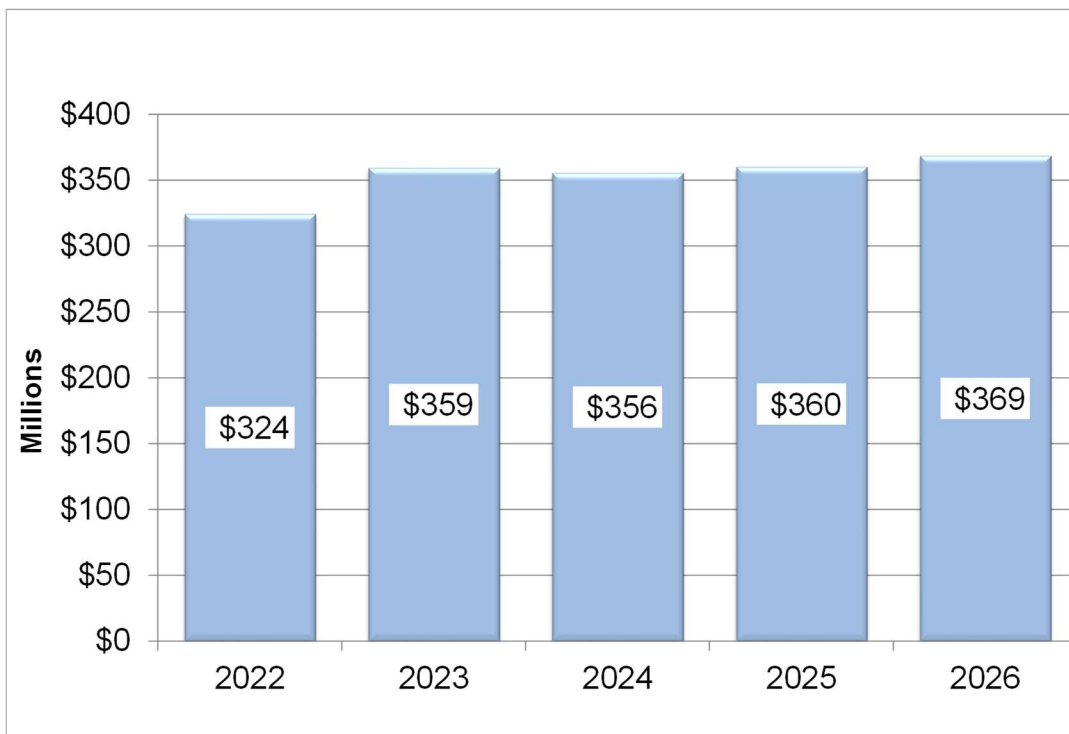


Figure 10. Year to Date - Net Taxable Sales Subject to Sales Tax

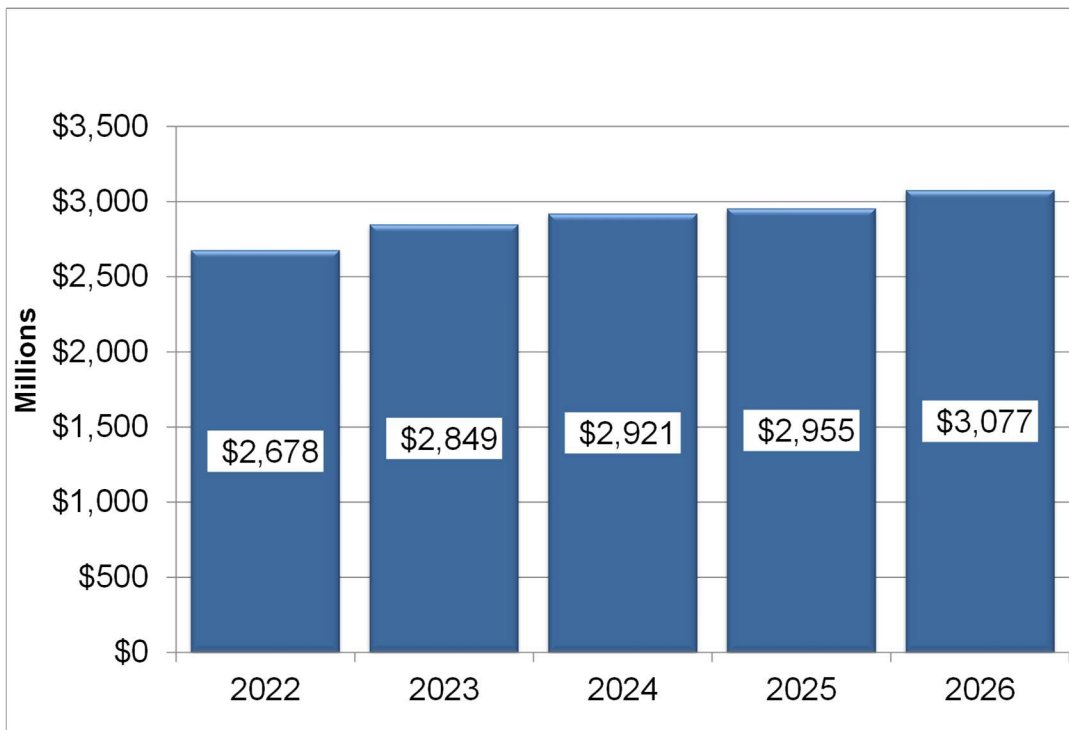
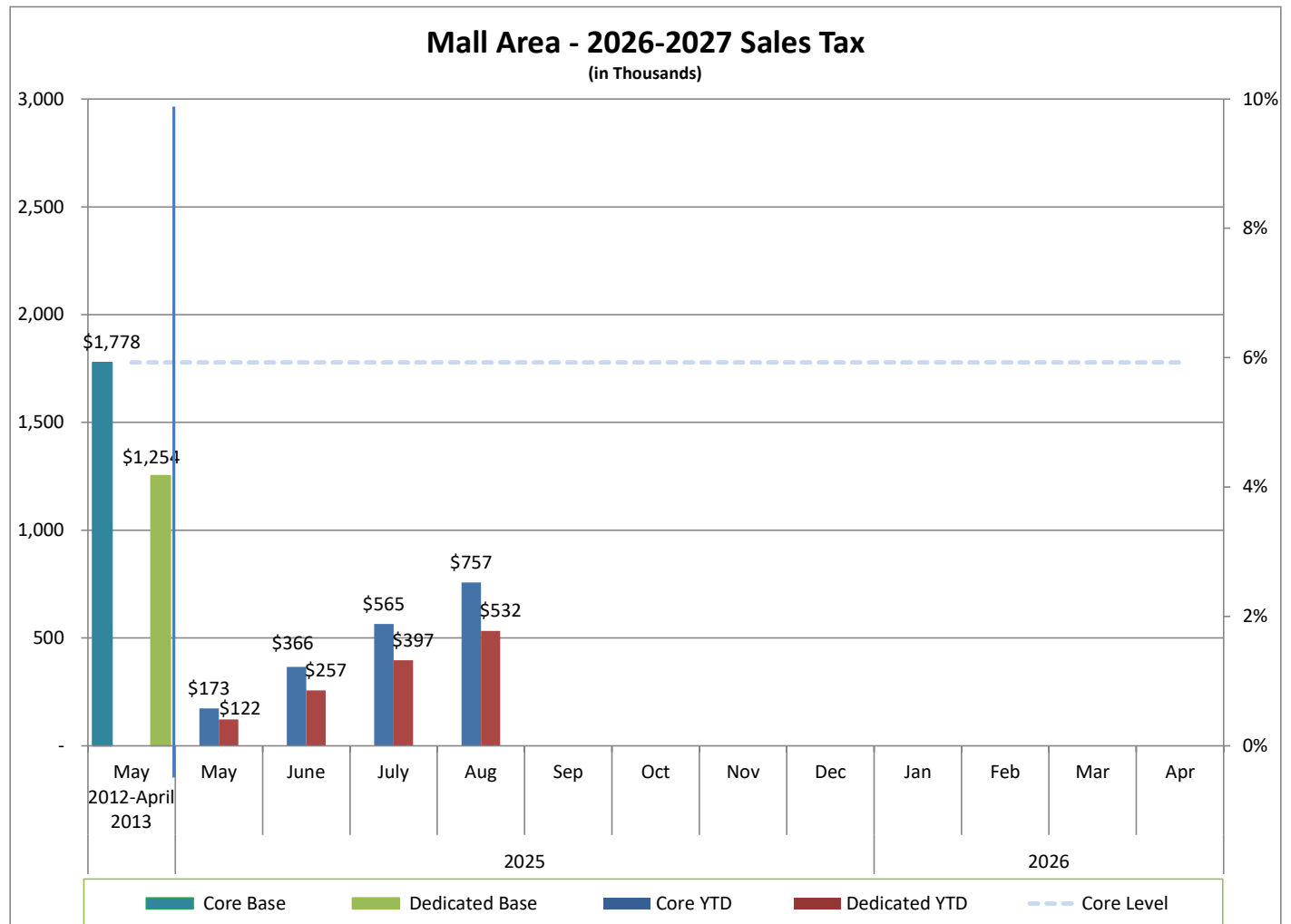


Figure 11. Metro District Reporting



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 2026, the year-to-date core amount collected is \$757K 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 increased 3.6% from the same period in 2025.

Lodging Tax Collections. The City collected \$342K in lodging tax in August 2026. This was an increase of 1.9% from August 2025.

Sales Tax Licenses. There were 14,189 active sales tax licenses at the end of August.