



FOR ASSISTANCE VIEWING OR READING ANY CITY DOCUMENTS,

contact the City's ADA Coordinator via email adacoordinator@fortcollins.gov or phone: 970-416-4254.

[A Request for Reasonable Accommodation](#)
can also be completed online.

For more information about the City's Non-Discrimination policy and Accessibility efforts, visit FortCollins.gov/Non-Discrimination.





Sales and Use Tax Collection Report – September 2026

Issued October 12, 2026

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:	6.8%	4.9%
Net Use Tax Collected:	90.4%	11.2%
Net Sales and Use Tax Collected:	12.7%	5.8%

Year to date, sales and use tax collections excluding rebates are up 5.8% and total \$166.7M.

SEPTEMBER SUMMARY OVER BUDGET

	Month	Year to Date
Net Sales Tax Collected:	6.4%	4.4%
Net Use Tax Collected:	6.5%	31.5%
Net Sales and Use Tax Collected:	6.4%	7.7%

Year to date, the City has collected 7.7% more sales and use tax revenue, totaling \$11.9M over budget.

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

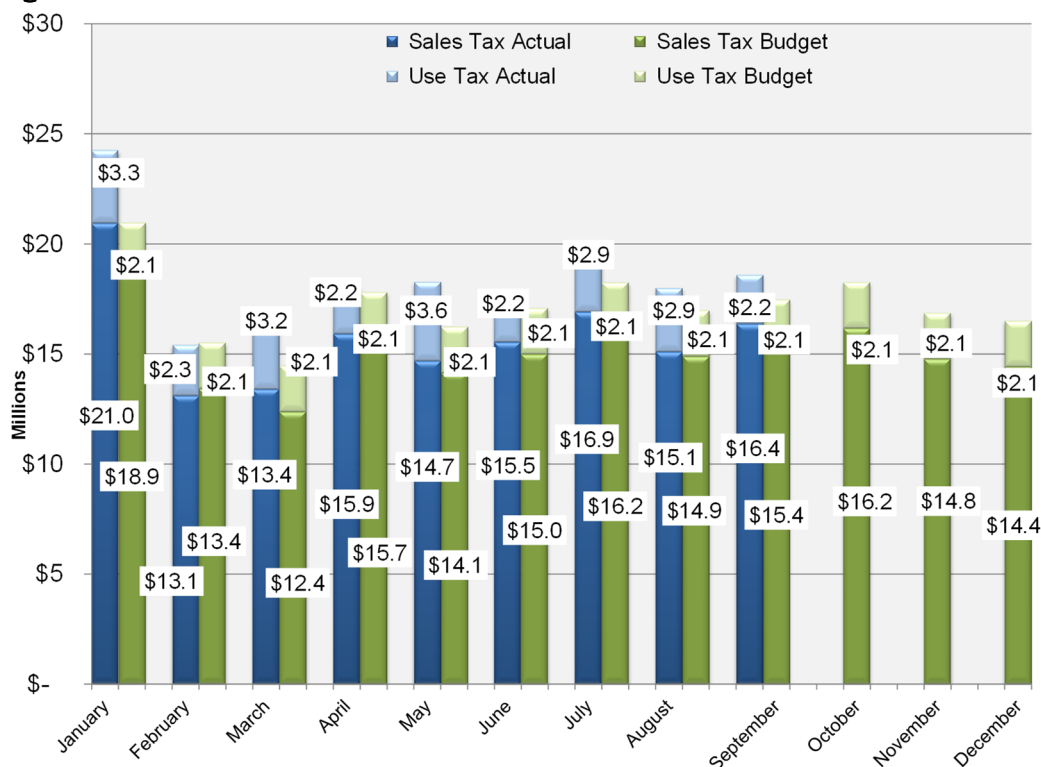


Figure 2. Sales and Use Tax Collected

	September			Year to Date		
	Actual 2025	Actual 2026	% Change	Actual 2025	Actual 2026	% Change
SALES TAX COLLECTIONS						
Grocery, Convenience, Liquor	\$1,929,882	\$1,690,685	-12.4%	\$16,130,552	\$15,916,420	-1.3%
Restaurants, Caterers and Bars	2,523,632	2,495,652	-1.1%	21,280,248	21,878,946	2.8%
General Merchandise	1,345,704	1,375,725	2.2%	11,280,905	11,202,815	-0.7%
Vehicle Sales, Parts and Repairs	969,588	1,025,847	5.8%	8,923,459	9,251,042	3.7%
Building Materials, Garden Equipment & Supplies	1,008,144	1,097,895	8.9%	9,966,726	10,073,825	1.1%
Sporting, Hobby, Book, Music	650,080	716,298	10.2%	4,542,626	4,591,881	1.1%
Broadcasting and Telecommunications	314,634	370,572	17.8%	2,993,008	2,932,791	-2.0%
Electronics and Appliances	248,602	230,799	-7.2%	3,721,617	2,782,567	-25.2%
Miscellaneous Retailers	2,617,760	2,993,766	14.4%	22,546,038	27,074,976	20.1%
Utilities	631,158	755,365	19.7%	5,723,152	5,763,315	0.7%
Clothing and Accessories	498,985	507,237	1.7%	4,414,799	4,611,612	4.5%
Pharmacy, Salon and Laundry	493,157	482,852	-2.1%	4,527,001	4,315,232	-4.7%
Other	384,080	469,273	22.2%	5,487,647	4,959,958	-9.6%
Rental and Leasing Services	226,697	214,127	-5.5%	2,223,961	2,572,016	15.7%
Furniture and Home Furnishings	315,916	312,524	-1.1%	2,320,096	2,291,568	-1.2%
Wholesale Trade	380,039	428,053	12.6%	3,334,164	4,485,574	34.5%
Lodging	429,199	479,065	11.6%	3,058,439	3,211,831	5.0%
Manufacturing	354,529	724,583	104.4%	3,356,627	4,546,936	35.5%
TOTAL SALES TAX	15,321,786	16,370,318	6.8%	135,831,065	142,463,305	4.9%
Less Mall Sales Tax Remittance*	0	0	0.0%	(505,849)	(456,279)	-9.8%
NET SALES TAX	15,321,786	16,370,318	6.8%	135,325,216	142,007,026	4.9%
USE TAX COLLECTIONS						
Building Permits	(232,117)	462,921		6,800,212	8,868,055	30.4%
Car Tax	747,429	880,821	17.8%	7,158,738	7,418,448	3.6%
Return Tax	650,372	875,168	34.6%	8,203,263	8,364,705	2.0%
TOTAL USE TAX	1,165,684	2,218,910	90.4%	22,162,213	24,651,208	11.2%
Less Economic Rebates	0	0	0.0%	0	0	0.0%
NET USE TAX	1,165,684	2,218,910	90.4%	22,162,213	24,651,208	11.2%
SALES & USE TAX COLLECTIONS						
Total Sales & Use Tax	16,487,470	18,589,228	12.7%	157,993,278	167,114,513	5.8%
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	16,487,470	18,589,228	12.7%	157,487,429	166,658,234	5.8%
SALES & USE TAX DISTRIBUTION						
Streets and Transportation (.25%)	878,527	1,000,800	13.9%	8,436,134	8,957,139	6.2%
Community Capital Improvement Program (.25%)	878,527	1,000,800	13.9%	8,436,134	8,957,139	6.2%
Natural Areas (.25%)	878,527	1,000,800	13.9%	8,436,134	8,957,139	6.2%
General Fund Renewable (.25%)	877,418	999,254	13.9%	8,427,445	8,941,689	6.1%
2050 Tax (.50%)**	1,754,836	1,998,509	13.9%	16,854,892	17,883,379	6.1%
General Fund (2.85%)	11,219,635	12,589,065	12.2%	107,402,539	113,418,028	5.6%
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	\$16,487,470	\$18,589,228	12.7%	\$157,487,429	\$166,658,234	5.8%

* 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

Note: Use tax collections are up significantly from September 2025. This increase is driven by activity in the building permit category: a large refund issued in September 2025 and a process update that delayed collections by one month, shifting revenue from September to October.

September Sales Tax Collected. In September 2026, sales tax collected in Fort Collins increased 6.8% compared to September 2025. Sales tax collected totaled \$16.4M compared to \$15.3M in 2025.

September Use Tax Collected. The total use tax collected in September was \$2.2M, an increase of 90.4% compared to September 2025.

Net Sales and Use Tax Collected. Total tax collected of \$18.6M was 12.7% higher than September 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	16,370,318	15,384,784	985,534	6.4%	142,007,026	135,971,725	4.4%
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	142,007,026	135,971,725	6,035,301	4.4%			
YTD Rebates	456,279	450,000	6,279			-	
Total Collections	\$ 142,463,305	\$ 136,421,725	\$ 6,041,580	4.4%		\$ 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	2,218,910	2,083,334	135,576	6.5%	24,651,208	18,750,006	31.5%
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	24,651,208	18,750,006	5,901,202	31.5%			
YTD Rebates	-	-	-			-	
Total Collections	\$ 24,651,208	\$ 18,750,006	\$ 5,901,202	31.5%		\$ 25,000,002	

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

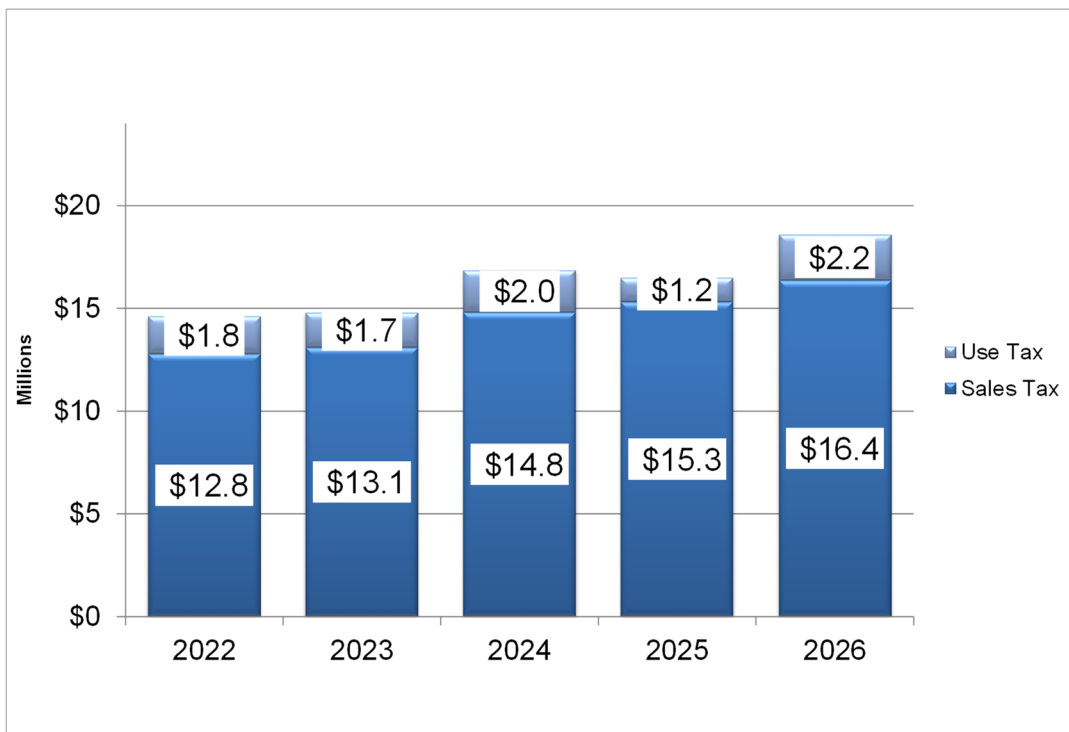
Fund	Actual Sept YTD	Budget Sept YTD	Over/(Under) Budget Sept YTD	% Over/(Under) Budget
Streets and Transportation (.25%)	8,957,139	8,206,401	750,738	9.1%
Community Capital Improvement Program (.25%)	8,957,139	8,206,401	750,738	9.1%
Natural Areas and Parks (.25%)	8,957,139	8,206,401	750,738	9.1%
General Fund Renewable (.25%)	8,941,689	8,206,401	735,288	9.0%
2050 Tax (.50%)*	17,883,379	16,412,797	1,470,582	9.0%
General Fund (2.85%) (net of rebates)	112,961,749	105,483,330	7,478,419	7.1%
General Fund Economic Rebates	456,279	450,000	6,279	1.4%
Total Collections	\$ 167,114,513	\$ 155,171,731	\$ 11,942,782	7.7%

*Voter approved 0.5% tax effective January 2024 through 2050

September Sales Tax Budget to Actual. In September 2026, sales tax collected in Fort Collins was \$986K more than budget.

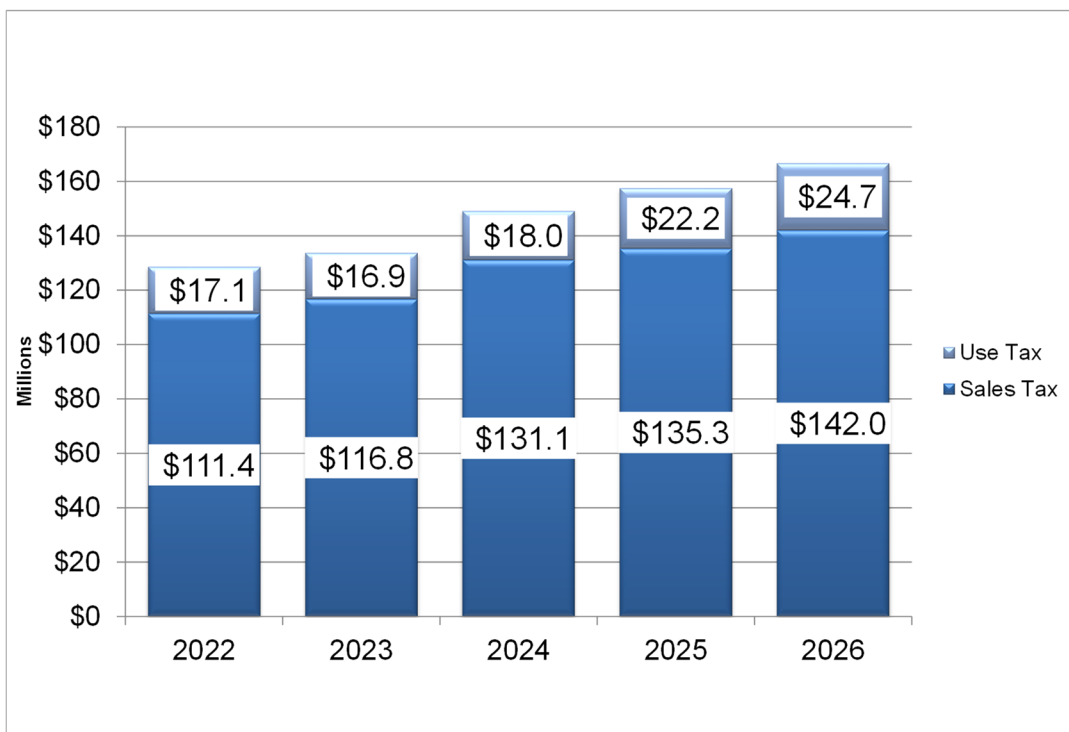
September Use Tax Budget to Actual Excluding Rebates. In September 2026, use tax collected in Fort Collins was \$136K more than budget.

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 2025	Actual 2026	% Change	Actual 2025	Actual 2026	% Change
\$ in Millions						
SALES TAX						
Grocery, Convenience, Liquor	\$60.8	\$55.7	-8.4%	\$533.9	\$528.1	-1.1%
Restaurants, Caterers and Bars	57.6	57.4	-0.3%	487.6	501.6	2.9%
General Merchandise	36.9	36.7	-0.6%	309.7	304.5	-1.7%
Vehicle Sales, Parts and Repairs	22.3	23.5	5.3%	204.8	208.9	2.0%
Building Materials, Garden Equipment & Supplies	23.2	25.2	8.8%	227.3	232.4	2.2%
Sporting, Hobby, Book, Music	15.0	16.1	7.7%	101.2	103.9	2.7%
Broadcasting and Telecommunications	7.2	8.1	12.3%	68.8	66.7	-3.0%
Electronics and Appliances	5.7	5.3	-7.1%	84.4	63.1	-25.3%
Miscellaneous Retailers	59.8	68.8	15.2%	520.0	618.3	18.9%
Utilities	14.5	17.4	19.7%	131.6	132.5	0.7%
Clothing and Accessories	11.5	11.7	1.6%	101.1	104.4	3.3%
Pharmacy, Salon and Laundry	11.4	11.1	-2.1%	103.8	99.5	-4.1%
Other	8.8	10.5	19.5%	121.8	115.7	-5.0%
Rental and Leasing Services	5.2	5.0	-4.8%	50.9	59.0	15.9%
Furniture and Home Furnishings	7.3	7.1	-2.2%	53.5	52.8	-1.3%
Wholesale Trade	9.1	10.3	13.1%	80.0	106.7	33.4%
Lodging	9.9	10.9	10.0%	69.6	73.5	5.6%
Manufacturing	8.2	16.8	104.6%	79.5	103.5	30.1%
NET TAXABLE SUBJECT TO SALES TAX	374.4	397.8	6.2%	3,329.7	3,475.0	4.4%
USE TAX						
Building Permits	-5.3	10.6	-299.4%	156.3	203.9	30.4%
Car Tax	17.2	20.2	17.8%	164.6	170.5	3.6%
Return Tax	15.0	20.1	34.6%	188.6	192.3	2.0%
NET TAXABLE SUBJECT TO USE TAX	26.8	51.0	90.4%	509.5	566.7	11.2%
TOTAL NET TAXABLE SUBJECT TO SALES & USE TAX	\$401.2	\$448.8	11.9%	\$3,839.2	\$4,041.7	5.3%

Figure 9. Local Retail Compared to National Retail

Retail Sales Category	% Change from August 2025 United States	% Change from August 2025 Fort Collins
Grocery, Convenience, Liquor	0.5	-8.4
Restaurants, Caterers & Bars	5.8	-0.3
General Merchandise	4.5	-0.6
Vehicle Sales, Parts & Repairs	2.1	5.3
Building Materials, Garden Equipment & Supplies	5.1	8.8
Clothing & Accessories	4.3	1.6
Furniture & Home Furnishings	1.9	-2.2
Total	6.0	6.2

At the national level, August 2026 retail sales (as reported on September 16, 2026) increased by 6.0% compared to an increase in Fort Collins' sales of 6.2%. August 2026 sales are the basis for the City's September 2026 sales tax collections and net taxable amounts (which are included in this report).

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

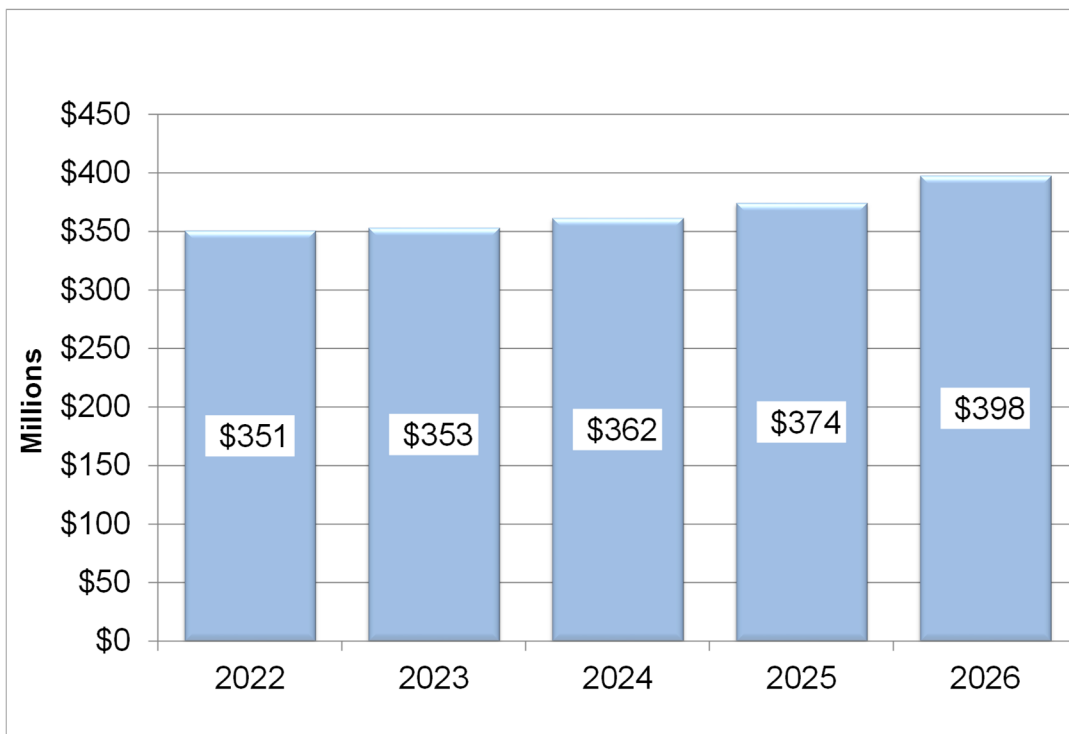


Figure 11. Year to Date - Net Taxable Sales Subject to Sales Tax

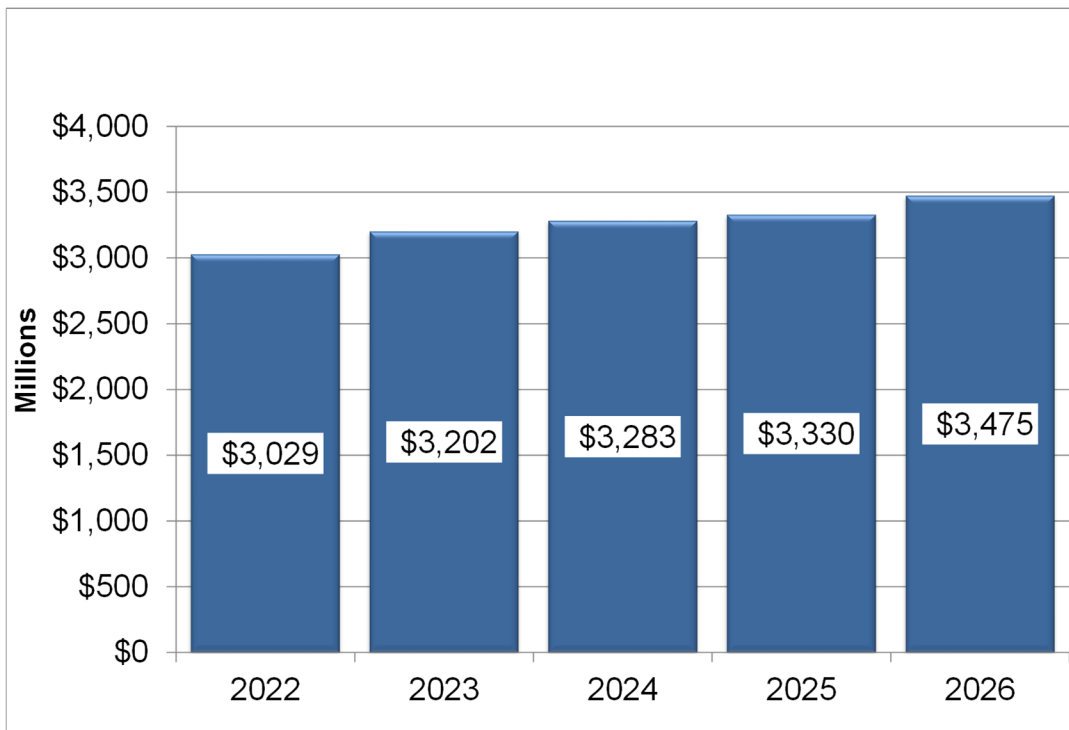
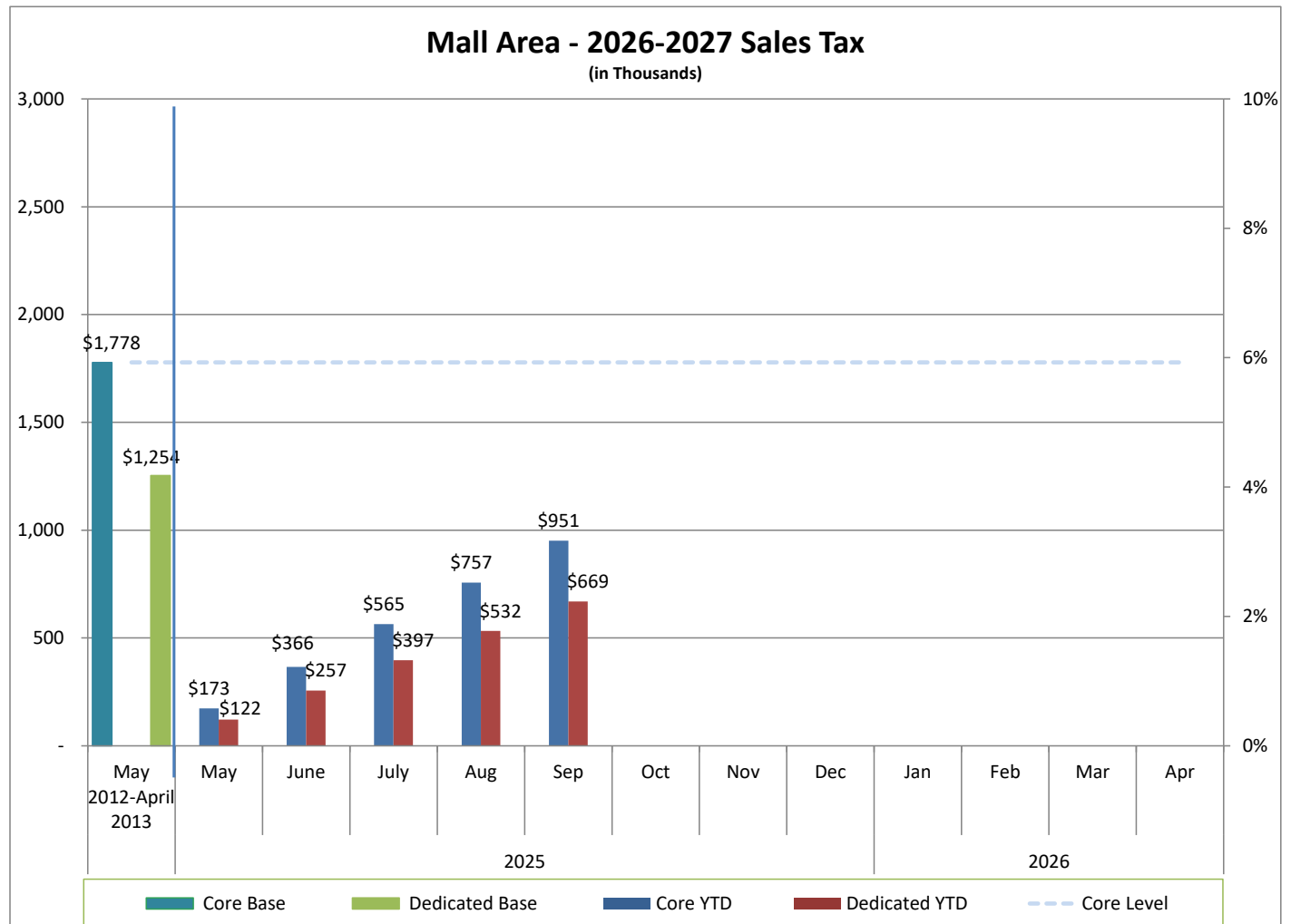


Figure 12. Metro District Reporting



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 2026, the year-to-date core amount collected is \$951K 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 decreased 3.4% from the same period in 2025.

Lodging Tax Collections. The City collected \$298K in lodging tax in September 2026. This was an increase of 12.0% from September 2025.

Sales Tax Licenses. There were 14,308 active sales tax licenses at the end of September.