



Sales and Use Tax Report July 2023



Finance Department
Issued
August 15, 2023

Summary

Sales and Use taxes are the city’s largest source of revenue. Changes in sales tax revenues can significantly impact the ability to provide services by the city. Reporting on tax revenues allows for monitoring of tax revenues and understanding trends.

The 3.0% sales and use tax revenues (retail sales tax, general use tax and motor vehicle tax) is used for daily operations such as police, public works, community development, library, museum, and other general operations (General Fund).

The 3.0% building use tax revenues are used for capital and infrastructure needs (Capital Projects Fund).

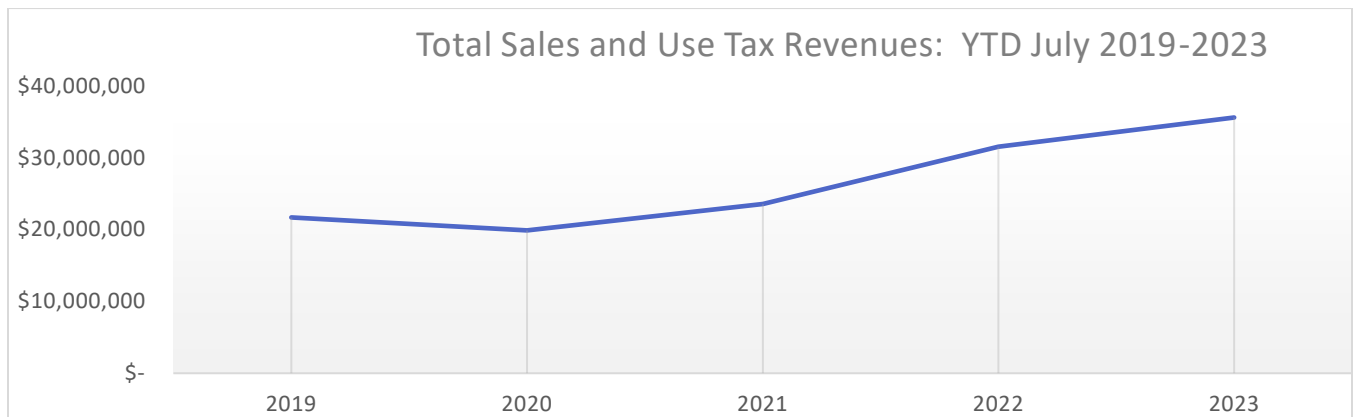
In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

July 2023	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<i>Retail Sales Tax</i>	\$ 3,996,506	\$ -	\$ 994,834	\$ -
<i>General Use Tax</i>	\$ 130,830	\$ -	\$ 32,708	\$ -
<i>Building Use Tax</i>	\$ -	\$ 159,396	\$ 39,854	\$ -
<i>Motor Vehicle Tax</i>	\$ 244,391	\$ -	\$ 61,098	\$ -
<i>Lodging Tax</i>	\$ -	\$ -	\$ -	\$ 113,520
Total	\$ 4,371,727	\$ 159,396	\$ 1,128,494	\$ 113,520

**July 2023
Total = \$5,773,138**

**July 2023
Year-to-Date Total =
\$35,566,613**

July 2023 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<i>Retail Sales Tax</i>	\$ 23,763,091	\$ -	\$ 5,970,139	\$ -
<i>General Use Tax</i>	\$ 840,430	\$ -	\$ 208,735	\$ -
<i>Building Use Tax</i>	\$ -	\$ 1,567,540	\$ 391,539	\$ -
<i>Motor Vehicle Tax</i>	\$ 1,923,972	\$ -	\$ 480,993	\$ -
<i>Lodging Tax</i>	\$ -	\$ -	\$ -	\$ 420,174
Total	\$ 26,527,493	\$ 1,567,540	\$ 7,051,406	\$ 420,174



Sales and Use Tax Revenues – General Fund

There are three major components of sales and use tax revenues that are reported on a monthly basis. These revenues are the primary funding source for the daily operations provided by the city.

- Retail Sales Tax
- General Use Tax
- Vehicle Sales Tax

Retail sales tax comprises 84% of General Fund tax revenue's budget. Add general use tax and it is 88%. *This comparison does not include the 3A sales and use tax.*

July 2023 compared to July 2022:

- Retail sales tax revenues of \$3,996,506 were lower than 2022 by \$17,891 or < 1%.
- General use tax revenues of \$130,830 were lower than 2022 by \$22,925 or 15%.
- Motor vehicle tax revenues of \$244,391 were lower than 2022 by \$21,708 or 8%.

Overall, July 2023 compared to July 2022 sales and use taxes for the General Fund of \$4,371,728 were lower than 2022 by \$62,524 or 1%.

July 2023 Year-to-date:

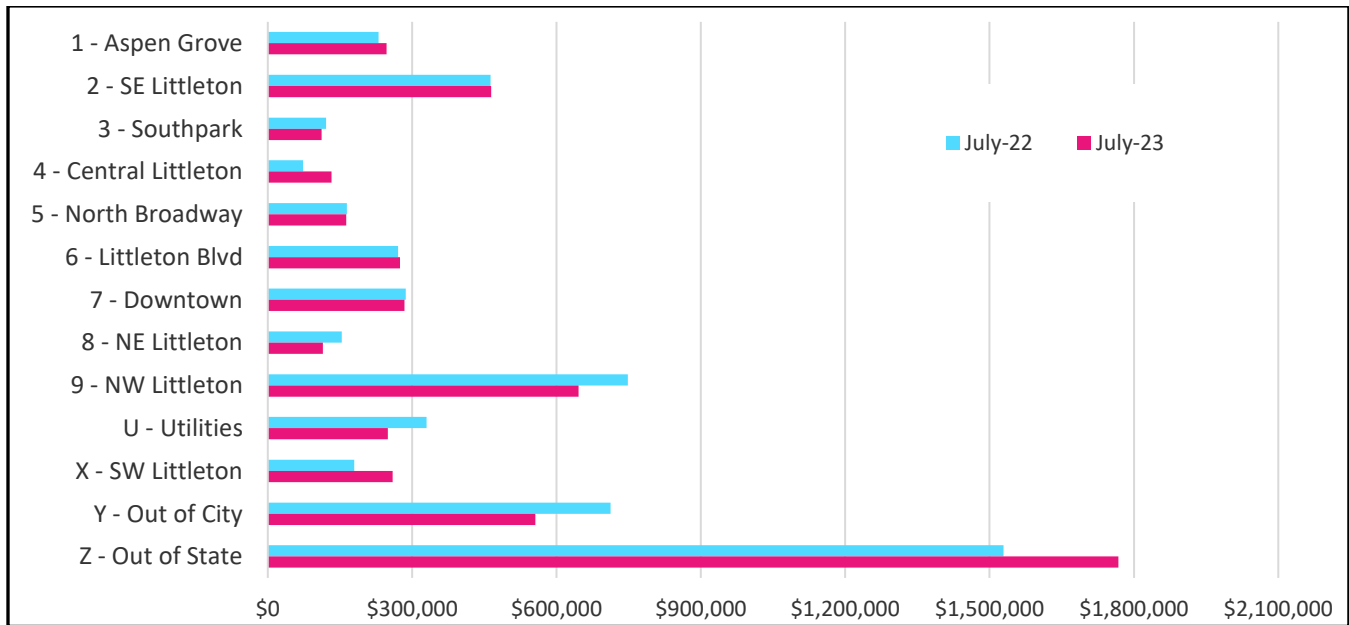
- Retail sales tax revenues of \$23,761,091 were higher than 2022 by \$564,222 or 2%.
- General use tax revenues of \$840,430 were lower than 2022 by \$55,134 or 6%.
- Motor vehicle tax revenues of \$1,923,972 were higher than 2022 by \$101,452 or 6%.

Overall, July 2023 year-to-date compared to July 2022 year-to-date sales and use taxes for the General Fund of \$26,527,493 were higher than 2022 by \$610,540 or 2%.

Retail Sales and General Use Tax by Geographic Location

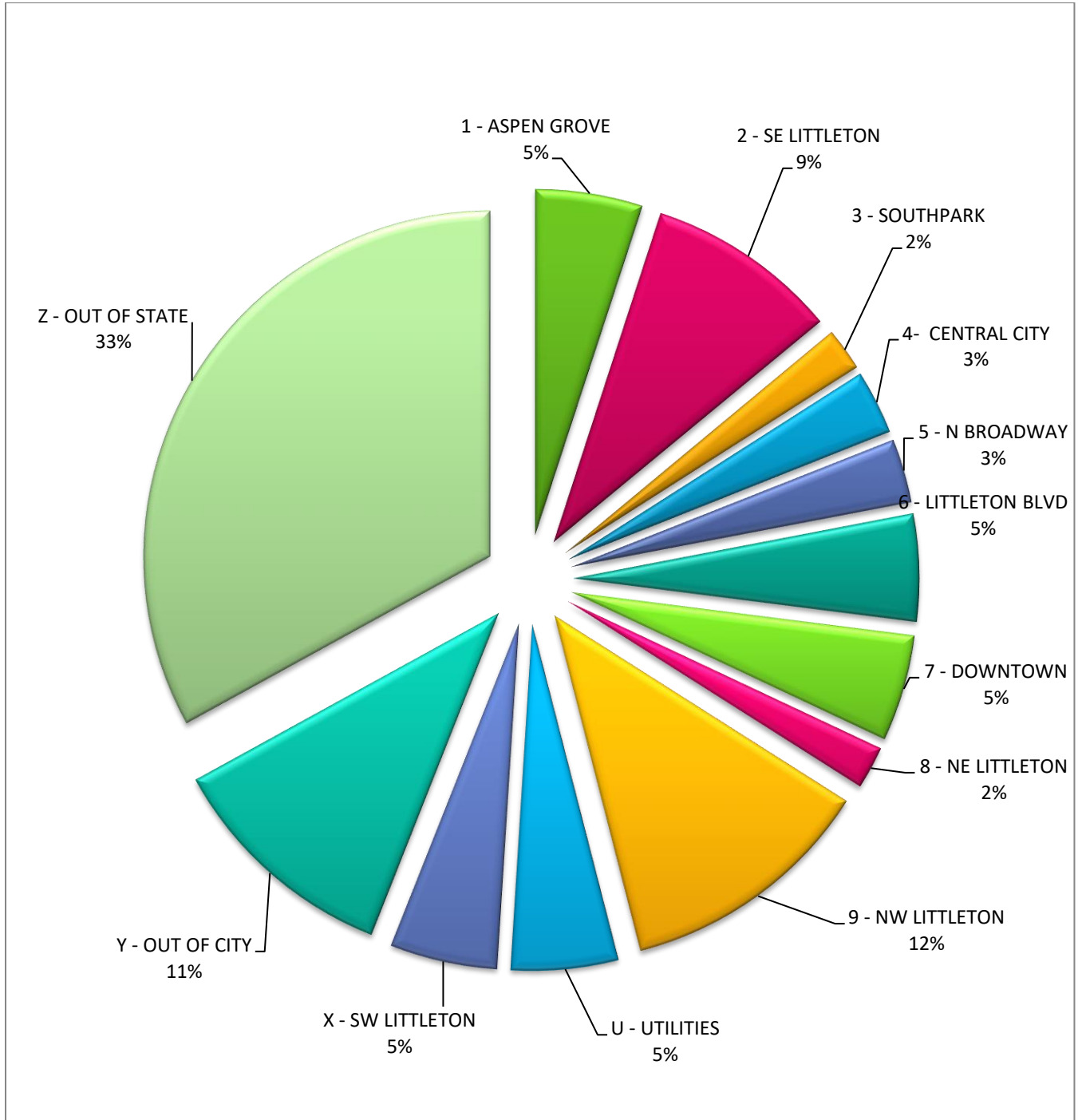
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	July-22	July-23	Month-to Month % of Change	Up/ Down	YTD Jul-22	YTD Jul-23	YTD % Change	Up/ Down
1 - Aspen Grove	\$229,837	\$246,489	7.24%	↑	\$1,532,284	\$1,701,334	11.03%	↑
2 - SE Littleton	\$462,728	\$464,092	0.29%	↑	\$2,802,221	\$2,949,521	5.26%	↑
3 - Southpark	\$120,787	\$111,971	-7.30%	↓	\$614,191	\$691,297	12.55%	↑
4 - Central Littleton	\$73,146	\$132,610	81.30%	↑	\$328,355	\$667,106	103.17%	↑
5 - North Broadway	\$164,475	\$162,805	-1.02%	↓	\$1,022,828	\$1,089,616	6.53%	↑
6 - Littleton Blvd	\$270,567	\$274,638	1.50%	↑	\$1,539,649	\$1,792,063	16.26%	↑
7 - Downtown	\$286,911	\$283,839	-1.07%	↓	\$1,596,152	\$1,672,181	4.89%	↑
8 - NE Littleton	\$153,639	\$114,253	-25.64%	↓	\$949,393	\$801,787	-15.55%	↓
9 - NW Littleton	\$748,509	\$645,824	-13.72%	↓	\$4,328,247	\$4,027,192	-6.96%	↓
U - Utilities	\$330,200	\$249,663	-24.39%	↓	\$2,227,170	\$2,311,573	3.79%	↑
X - SW Littleton	\$179,577	\$259,529	44.52%	↑	\$828,422	\$1,084,466	30.91%	↑
Y - Out of City	\$711,974	\$556,260	-21.87%	↓	\$2,918,950	\$2,573,485	-11.84%	↓
Z - Out of State	\$1,528,935	\$1,767,634	15.61%	↑	\$8,237,161	\$9,862,041	19.73%	↑
Refund & Adjustments	-\$43,326	-\$1,207			-\$179,402	-\$21,094		
Total - All Area	\$5,217,958	\$5,268,399	0.97%	↑	\$28,745,621	\$31,202,570	8.55%	↑



Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

**Retail Sales and General Use Tax Revenues
Percentage of Collections by Geographical Location
July 2023
(June Filing Period)**

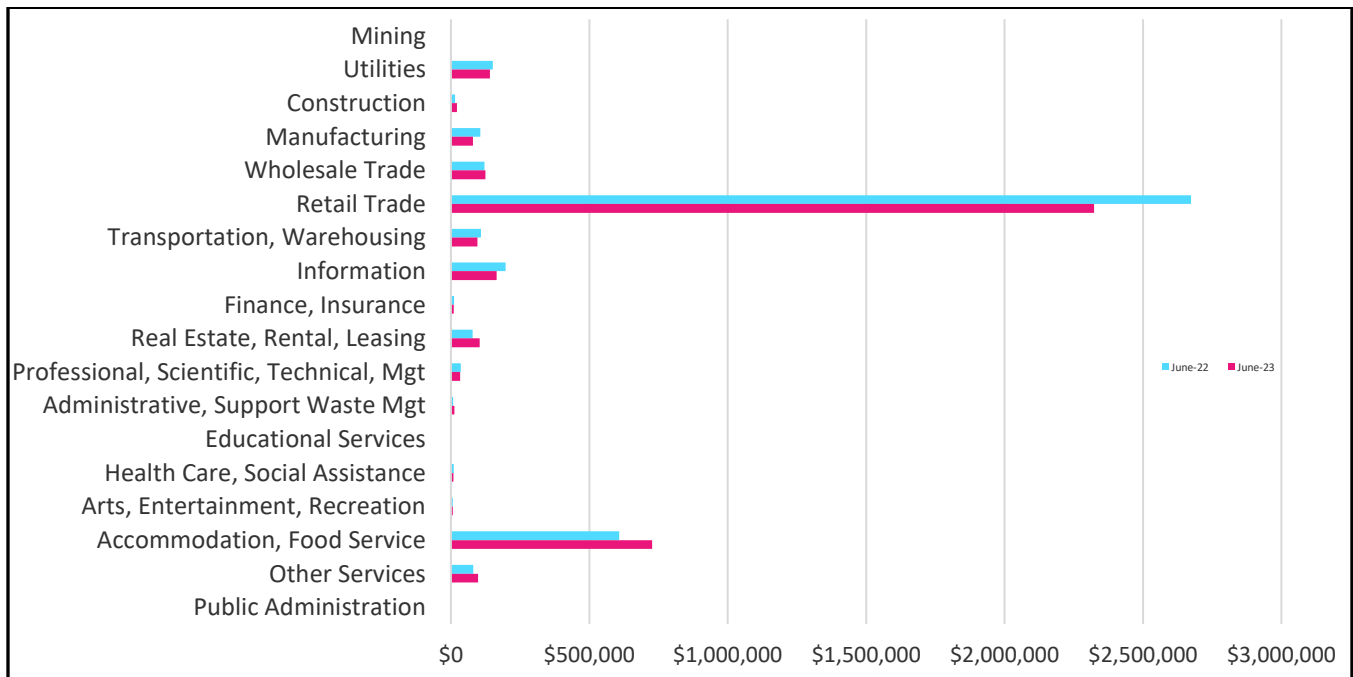


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Trends by NAICS – Industry

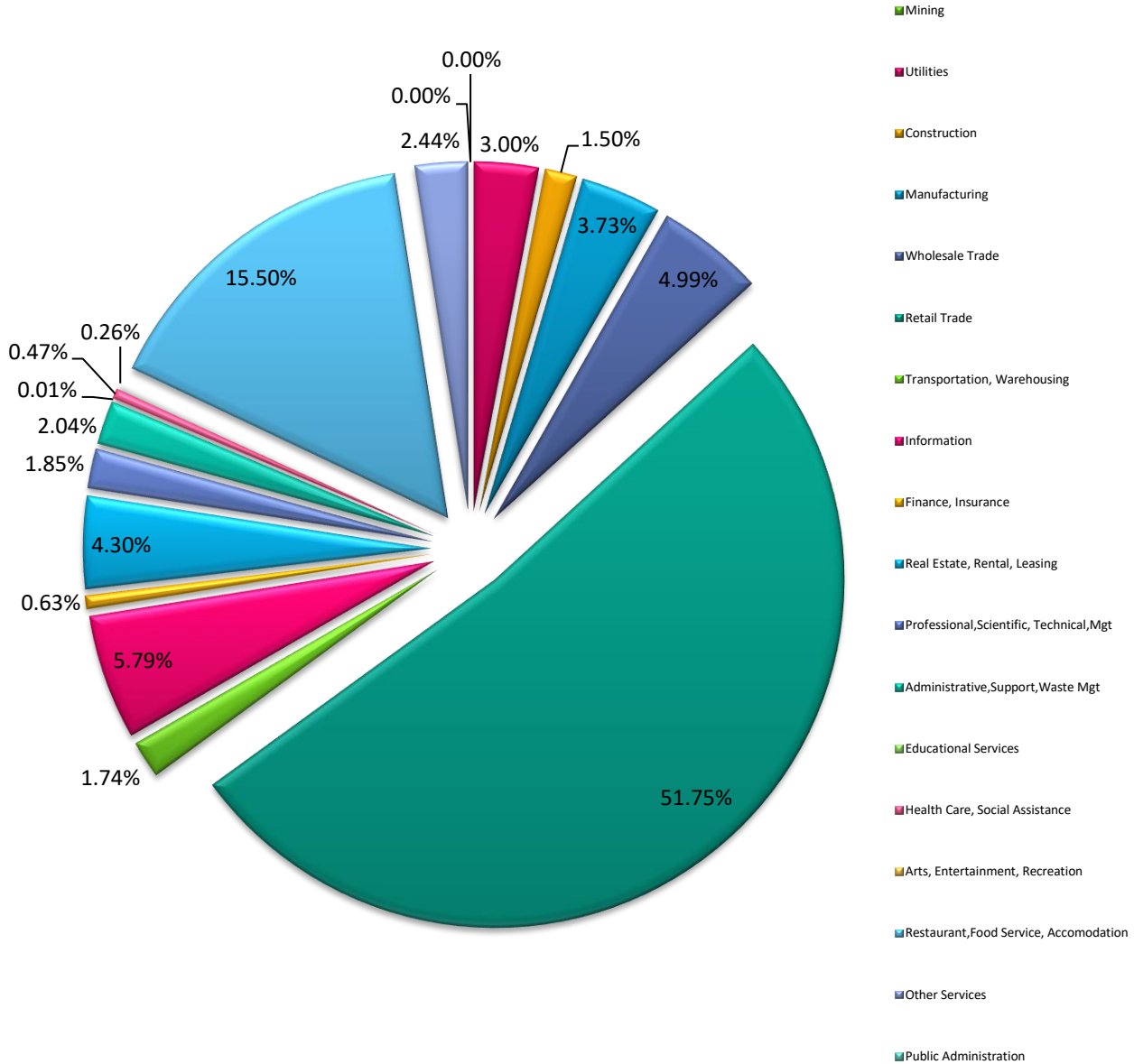
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	July-22	July-23	Month-to Month % of Change	Up/ Down	YTD Jul-22	YTD Jul-23	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$170,391	\$157,841	-7.37%	▼	\$1,277,647	\$1,568,666	22.78%	▲
Construction	\$93,036	\$79,170	-14.90%	▼	\$317,957	\$347,321	9.24%	▲
Manufacturing	\$186,101	\$196,637	5.66%	▲	\$950,051	\$906,426	-4.59%	▼
Wholesale Trade	\$238,983	\$262,734	9.94%	▲	\$1,199,694	\$1,394,137	16.21%	▲
Retail Trade	\$2,922,281	\$2,727,028	-6.68%	▼	\$16,330,047	\$16,938,624	3.73%	▲
Transportation, Warehousing	\$84,095	\$91,879	9.26%	▲	\$595,965	\$675,933	13.42%	▲
Information	\$332,423	\$305,201	-8.19%	▼	\$1,758,149	\$1,626,974	-7.46%	▼
Finance, Insurance	\$30,352	\$33,208	9.41%	▲	\$123,520	\$133,028	7.70%	▲
Real Estate, Rental, Leasing	\$228,921	\$226,426	-1.09%	▼	\$929,739	\$1,115,634	19.99%	▲
Professional, Scientific, Technical, Mgt	\$83,894	\$97,341	16.03%	▲	\$504,719	\$474,560	-5.98%	▼
Administrative, Support Waste Mgt	\$41,454	\$107,295	158.83%	▲	\$182,705	\$294,294	61.08%	▲
Educational Services	\$152	\$465	205.19%	▲	\$2,237	\$3,189	42.58%	▲
Health Care, Social Assistance	\$26,682	\$24,713	-7.38%	▼	\$134,585	\$121,650	-9.61%	▼
Arts, Entertainment, Recreation	\$16,559	\$13,727	-17.10%	▼	\$64,595	\$66,778	3.38%	▲
Accommodation, Food Service	\$671,895	\$817,047	21.60%	▲	\$3,843,193	\$4,753,341	23.68%	▲
Other Services	\$133,893	\$128,667	-3.90%	▼	\$709,502	\$802,157	13.06%	▲
Public Administration	\$173	\$229	0.00%	▲	\$719	\$951	32.38%	▲
Refund & Adjustments	-\$43,326	-\$1,207			-\$179,402	-\$21,094		
TOTAL	\$5,217,958	\$5,268,399	0.97%	▲	\$28,745,621	\$31,202,570	8.55%	▲



**Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
July 2023
(June Filing Period)**

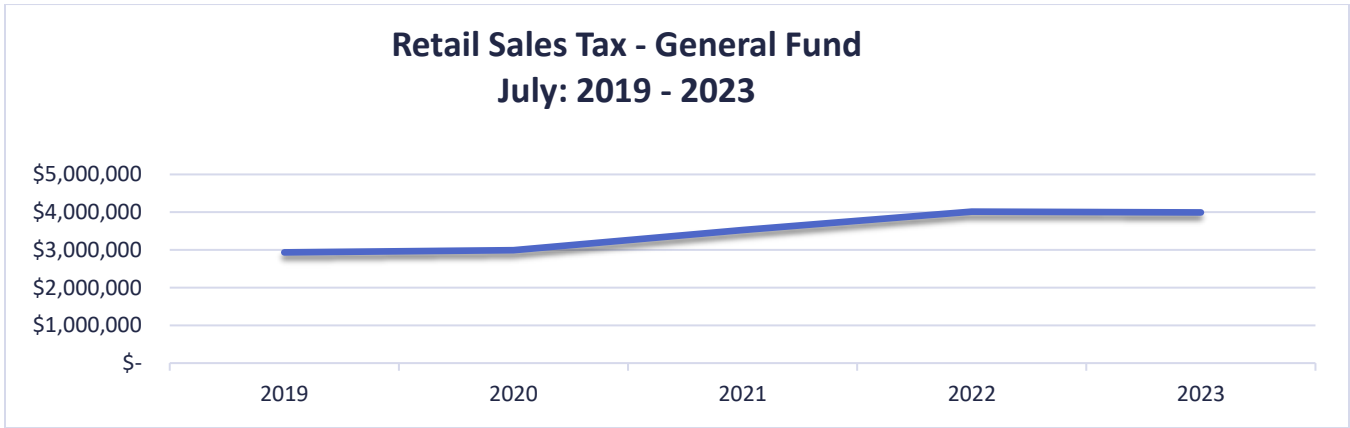
NAICS - July 2023



**Sales and Use Tax Revenues for July 2023
(June Filing Period)**

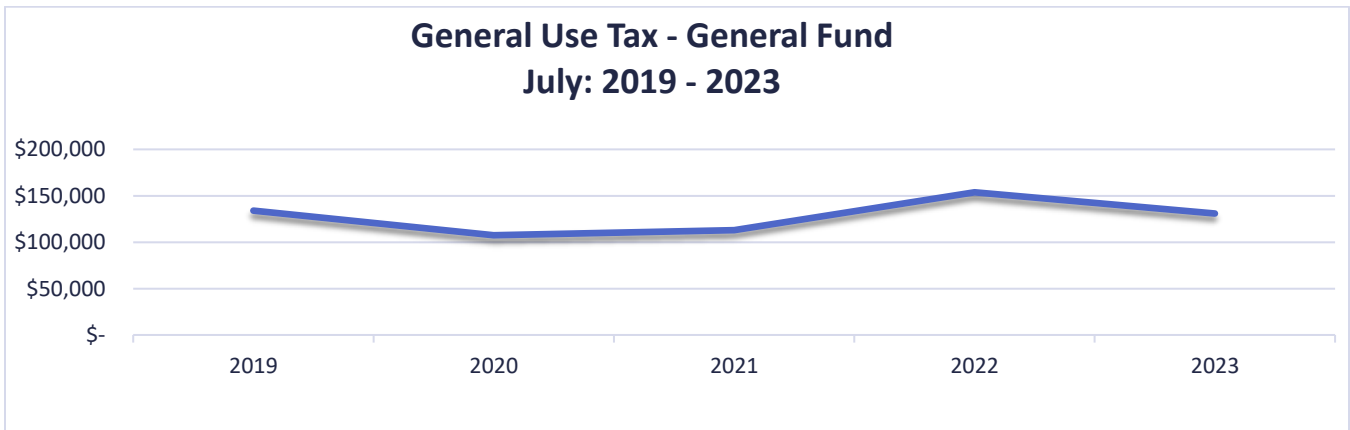
Retail Sales Tax - General Fund

	2019		2020		2021		2022		2023		% Over(Under) Previous Year
Jan	\$	3,450,672	\$	3,876,757	\$	3,748,875	\$	4,699,790	\$	4,913,403	4.55%
Feb	\$	2,102,509	\$	2,129,380	\$	2,243,614	\$	2,574,343	\$	2,692,014	4.57%
Mar	\$	1,919,958	\$	1,853,086	\$	2,072,372	\$	2,573,621	\$	2,544,130	-1.15%
Apr	\$	2,669,311	\$	2,331,844	\$	3,168,973	\$	3,518,254	\$	3,641,668	3.51%
May	\$	2,337,502	\$	1,753,173	\$	2,509,024	\$	2,529,329	\$	2,950,706	16.66%
Jun	\$	2,308,593	\$	2,084,197	\$	2,629,480	\$	3,289,136	\$	3,024,665	-8.04%
Jul	\$	2,934,241	\$	2,989,524	\$	3,523,110	\$	4,014,397	\$	3,996,506	-0.45%
YTD Total	\$	17,722,787	\$	17,017,962	\$	19,895,448	\$	23,198,869	\$	23,763,091	2.43%



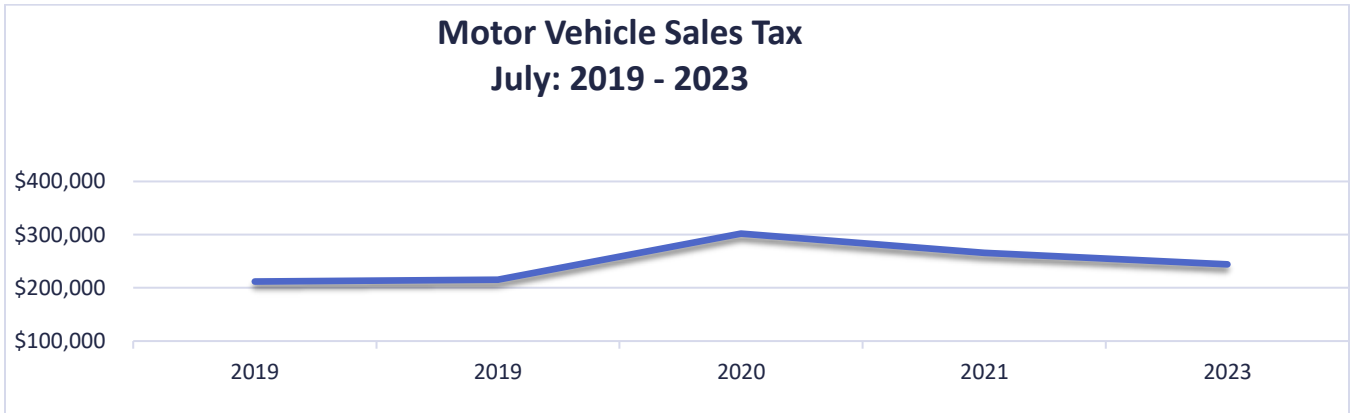
General Use Tax - General Fund

	2019		2020		2021		2022		2023		% Over(Under) Previous Year
Jan	\$	305,592	\$	353,871	\$	235,971	\$	267,059	\$	203,655	-23.74%
Feb	\$	245,014	\$	57,270	\$	107,411	\$	131,974	\$	84,130	-36.25%
Mar	\$	216,146	\$	84,082	\$	123,701	\$	74,321	\$	160,487	115.94%
Apr	\$	214,415	\$	82,690	\$	91,078	\$	122,262	\$	146,120	19.51%
May	\$	55,965	\$	44,583	\$	77,082	\$	62,223	\$	53,957	-13.28%
Jun	\$	66,304	\$	76,121	\$	37,058	\$	83,970	\$	61,249	-27.06%
Jul	\$	134,036	\$	107,466	\$	113,023	\$	153,755	\$	130,830	-14.91%
YTD Total	\$	1,237,474	\$	806,082	\$	785,324	\$	895,564	\$	840,430	-6.16%



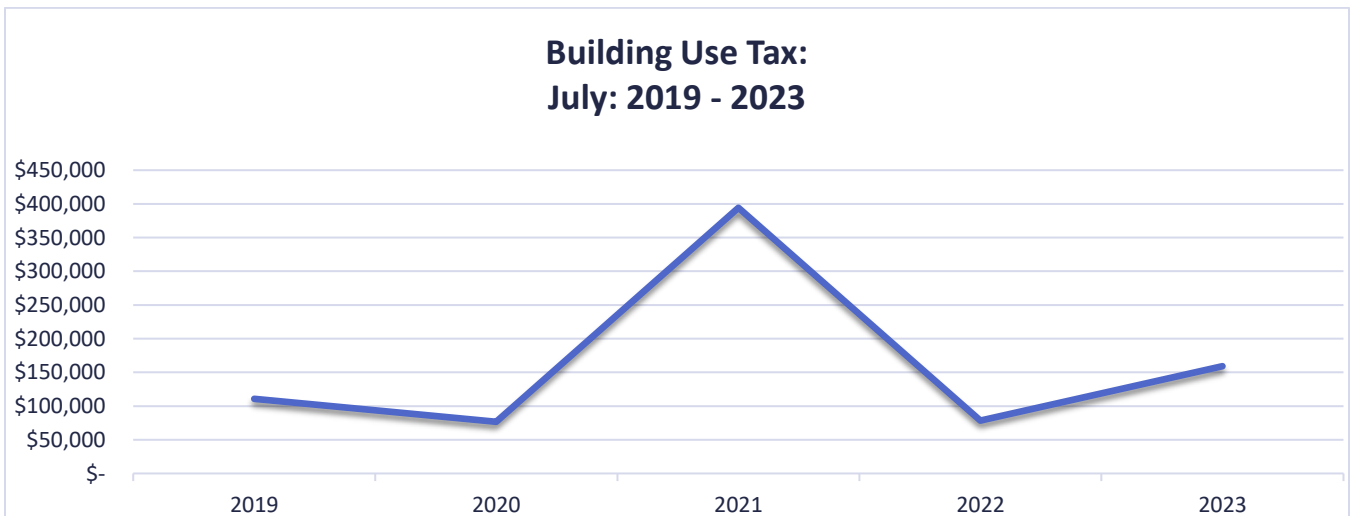
Motor Vehicles Sales Tax - General Fund

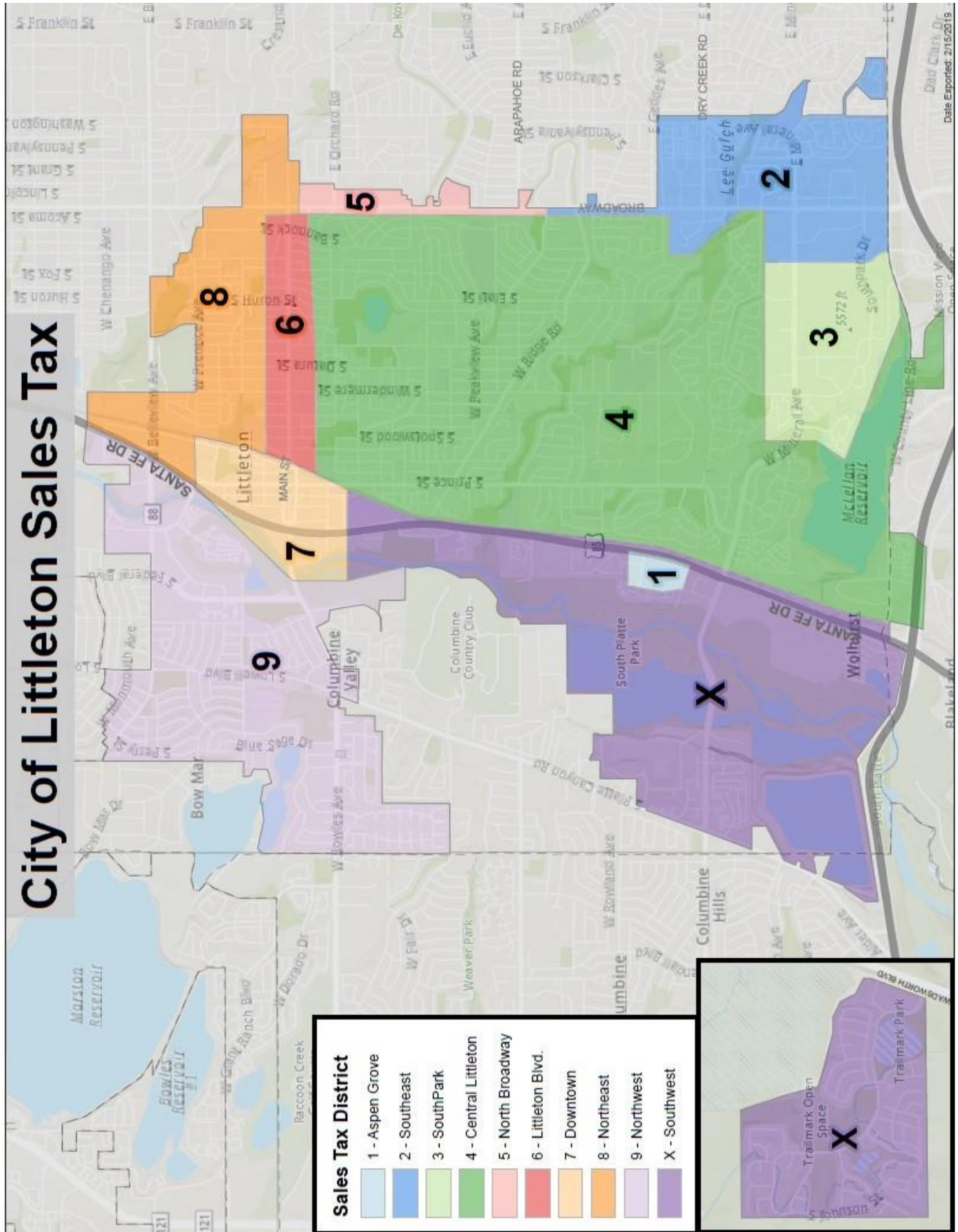
	2019		2020		2021		2022		2023		% Over(Under) Previous Year
Jan	\$	265,667	\$	230,784	\$	234,540	\$	251,266	\$	230,579	-8.23%
Feb	\$	178,221	\$	245,434	\$	231,482	\$	250,648	\$	296,975	18.48%
Mar	\$	170,884	\$	189,739	\$	176,969	\$	285,936	\$	230,214	-19.49%
Apr	\$	188,914	\$	128,498	\$	256,418	\$	291,587	\$	329,347	12.95%
May	\$	254,847	\$	141,362	\$	243,853	\$	257,081	\$	305,466	18.82%
Jun	\$	221,066	\$	104,010	\$	297,421	\$	219,902	\$	287,000	30.51%
Jul	\$	211,933	\$	215,149	\$	301,968	\$	266,100	\$	244,391	-8.16%
YTD Total	\$	1,491,531	\$	1,254,976	\$	1,742,652	\$	1,822,520	\$	1,923,972	5.57%



Building Use Tax - Capital Projects Fund

	2019		2020		2021		2022		2023		% Over(Under) Previous Year
Jan	\$	67,084	\$	148,259	\$	181,172	\$	33,009	\$	55,244	67.36%
Feb	\$	282,498	\$	119,344	\$	74,461	\$	51,328	\$	64,918	26.48%
Mar	\$	53,536	\$	70,541	\$	84,061	\$	100,499	\$	46,963	-53.27%
Apr	\$	216,396	\$	239,204	\$	96,500	\$	55,622	\$	66,707	19.93%
May	\$	271,609	\$	42,430	\$	55,287	\$	142,649	\$	1,090,988	664.81%
Jun	\$	217,245	\$	91,675	\$	211,214	\$	102,708	\$	83,325	-18.87%
Jul	\$	110,643	\$	76,644	\$	394,193	\$	78,290	\$	159,396	103.60%
YTD Total	\$	1,219,011	\$	788,098	\$	1,096,888	\$	564,105	\$	1,567,540	177.88%





City of Littleton Sales Tax

Sales Tax District	
1 - Aspen Grove	[Light Blue Box]
2 - Southeast	[Blue Box]
3 - SouthPark	[Light Green Box]
4 - Central Littleton	[Green Box]
5 - North Broadway	[Pink Box]
6 - Littleton Blvd.	[Red Box]
7 - Downtown	[Orange Box]
8 - Northeast	[Light Orange Box]
9 - Northwest	[Light Purple Box]
X - Southwest	[Dark Purple Box]

