



Sales and Use Tax Report April 2024



Finance Department
Issued
May 30, 2024

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).

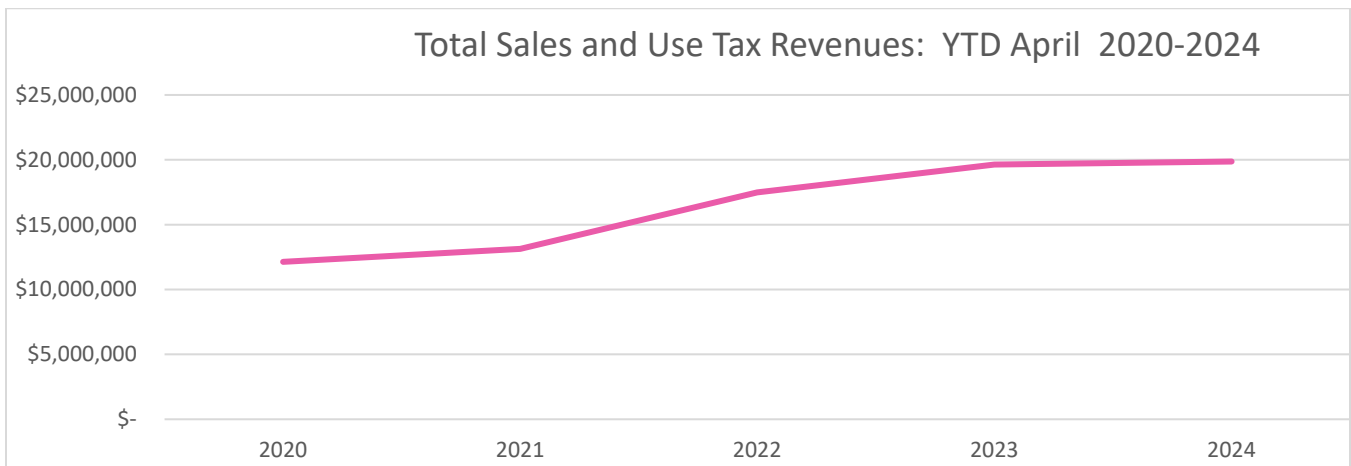
In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

April 2024	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<i>Retail Sales Tax</i>	\$ 3,544,101	\$ -	\$ 876,869	\$ -
<i>General Use Tax</i>	\$ 110,379	\$ -	\$ 27,595	\$ -
<i>Building Use Tax</i>	\$ -	\$ 142,576	\$ 23,684	\$ -
<i>Motor Vehicle Tax</i>	\$ 234,413	\$ -	\$ 58,603	\$ -
<i>Lodging Tax</i>	\$ -	\$ -	\$ -	\$ 63,682
Total	\$ 3,888,893	\$ 142,576	\$ 986,751	\$ 63,682

**April 2024
Total = \$5,081,902**

**April 2024
Year-to-Date Total =
\$19,868,871**

April 2024 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<i>Retail Sales Tax</i>	\$ 13,674,323	\$ -	\$ 3,385,537	\$ -
<i>General Use Tax</i>	\$ 419,955	\$ -	\$ 104,808	\$ -
<i>Building Use Tax</i>	\$ -	\$ 649,675	\$ 150,508	\$ -
<i>Motor Vehicle Tax</i>	\$ 1,014,577	\$ -	\$ 253,644	\$ -
<i>Lodging Tax</i>	\$ -	\$ -	\$ -	\$ 215,843
Total	\$ 15,108,855	\$ 649,675	\$ 3,894,498	\$ 215,843



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.*

April 2024 compared to April 2023:

- Retail sales tax revenues of \$3,544,101 were lower than 2023 by \$97,567 or 3%.
- General use tax revenues of \$110,379 were lower than 2023 by \$35,741 or 24%.
- Motor vehicle tax revenues of \$234,413 were lower than 2023 by \$94,934 or 29%.

Overall, April 2024 compared to April 2023 sales and use taxes for the General Fund \$3,888,893 were lower than 2023 by \$228,242 or 6%.

April 2024 Year-to-date compared to April 2023:

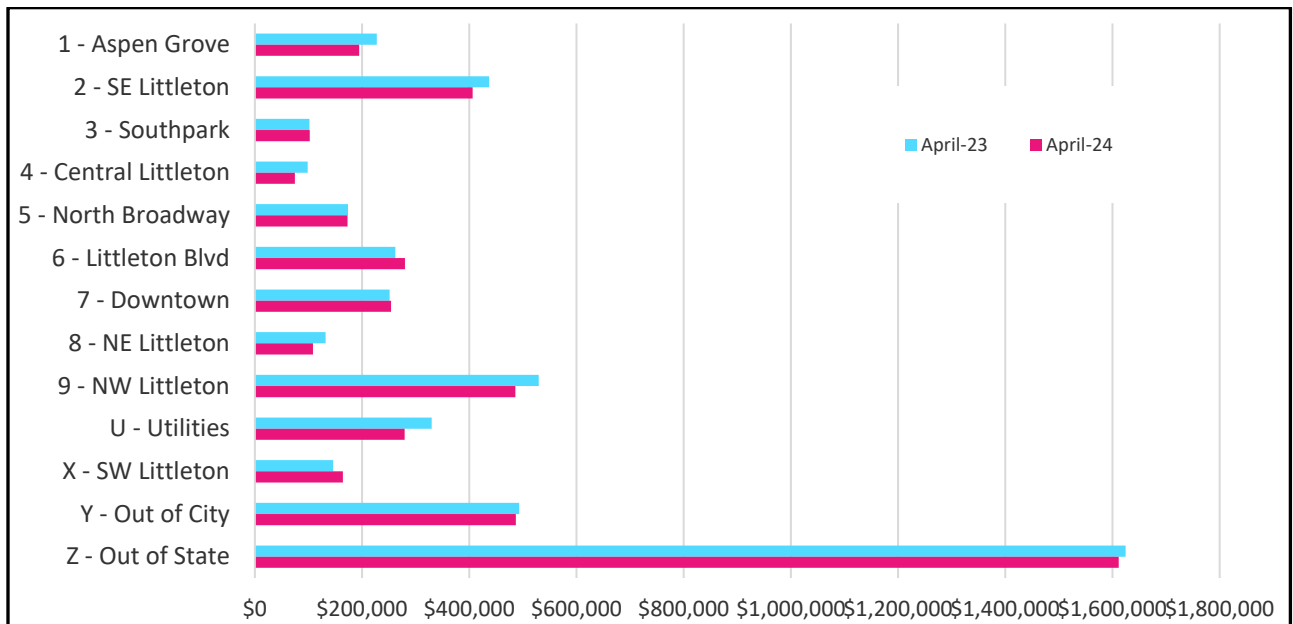
- Retail sales tax revenues of \$13,674,323 were lower than 2023 by \$116,891 or 1%.
- General use tax revenues of \$419,955 were lower than 2023 by \$174,438 or 29%.
- Motor vehicle tax revenues of \$1,014,577 were lower than 2023 by \$72,538 or 7%.

Overall, April 2024 year-to-date compared to April 2023 year-to-date sales and use taxes for the General Fund of \$15,108,855 were lower than 2023 by \$363,867 or 2%.

Retail Sales and General Use Tax by Geographic Location

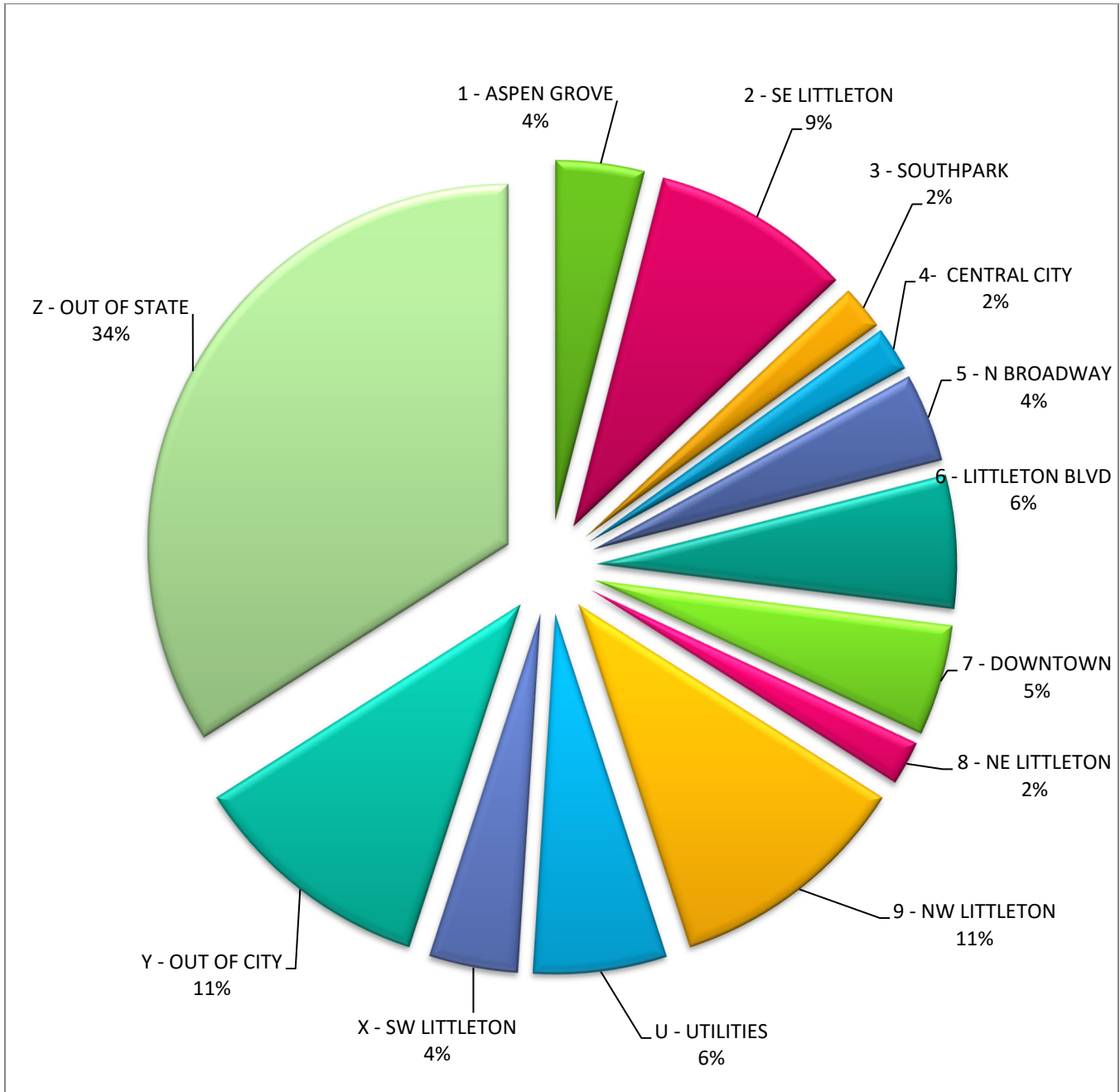
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	April-23	April-24	Month-to Month % of Change	Up/ Down	YTD Apr-23	YTD Apr-24	YTD % Change	Up/ Down
1 - Aspen Grove	\$227,627	\$194,768	-14.44%	↓	\$1,010,298	\$934,727	-7.48%	↓
2 - SE Littleton	\$437,009	\$406,446	-6.99%	↓	\$1,569,252	\$1,601,756	2.07%	↑
3 - Southpark	\$101,860	\$102,335	0.47%	↑	\$402,050	\$438,901	9.17%	↑
4 - Central Littleton	\$98,704	\$74,776	-24.24%	↓	\$346,588	\$286,347	-17.38%	↓
5 - North Broadway	\$173,856	\$172,951	-0.52%	↓	\$643,822	\$644,730	0.14%	↑
6 - Littleton Blvd	\$262,176	\$280,001	6.80%	↑	\$1,014,708	\$1,120,271	10.40%	↑
7 - Downtown	\$251,326	\$254,121	1.11%	↑	\$949,207	\$965,729	1.74%	↑
8 - NE Littleton	\$131,944	\$108,357	-17.88%	↓	\$474,533	\$402,513	-15.18%	↓
9 - NW Littleton	\$529,578	\$486,170	-8.20%	↓	\$2,126,819	\$1,884,398	-11.40%	↓
U - Utilities	\$329,999	\$279,536	-15.29%	↓	\$1,560,894	\$1,255,595	-19.56%	↓
X - SW Littleton	\$146,186	\$164,367	12.44%	↑	\$503,263	\$550,317	9.35%	↑
Y - Out of City	\$493,178	\$487,000	-1.25%	↓	\$1,594,538	\$1,632,306	2.37%	↑
Z - Out of State	\$1,624,408	\$1,611,650	-0.79%	↓	\$5,960,995	\$6,101,387	2.36%	↑
Refund & Adjustments	\$1,736	\$150			-\$6,306	-\$18,510		
Total - All Area	\$4,809,588	\$4,622,627	-3.89%	↓	\$18,150,660	\$17,800,466	-1.93%	↓



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
April 2024
(March Filing Period)

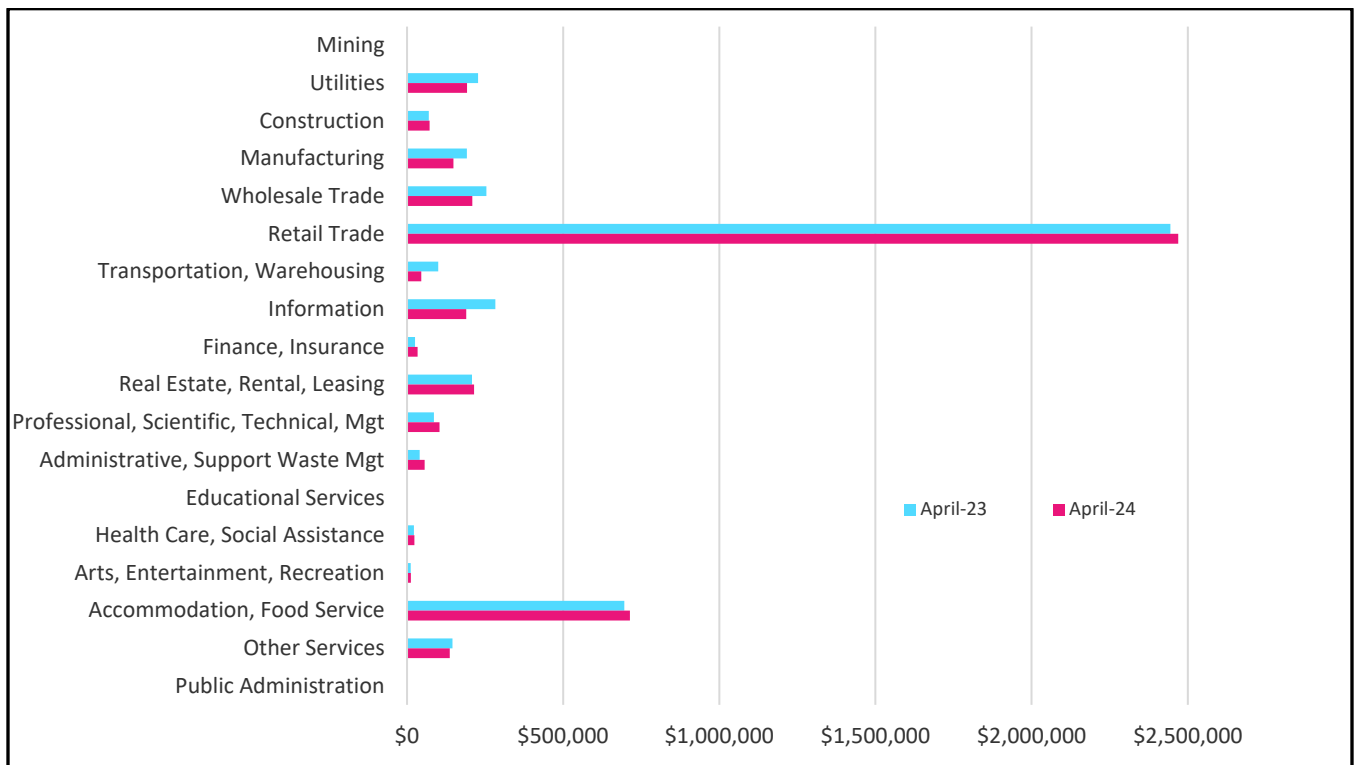


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Trends by NAICS – Industry

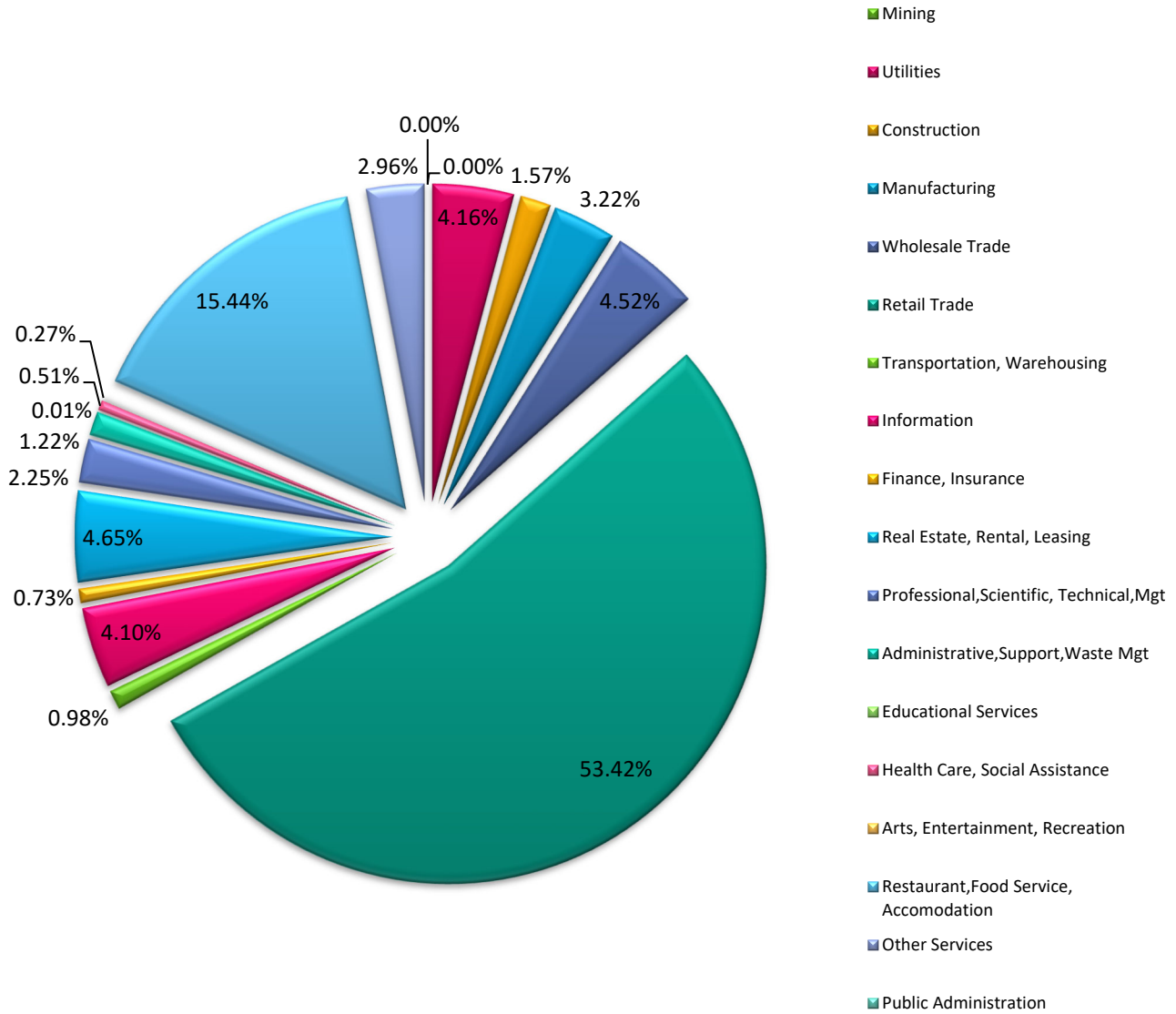
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	April-23	April-24	Month-to Month % of Change	Up/ Down	YTD Apr-23	YTD Apr-24	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$227,740	\$192,085	-15.66%	▼	\$1,093,061	\$872,201	-20.21%	▼
Construction	\$69,634	\$72,387	3.95%	▲	\$222,369	\$292,799	31.67%	▲
Manufacturing	\$191,645	\$148,662	-22.43%	▼	\$548,346	\$493,832	-9.94%	▼
Wholesale Trade	\$254,080	\$208,892	-17.79%	▼	\$853,243	\$723,146	-15.25%	▼
Retail Trade	\$2,444,691	\$2,469,674	1.02%	▲	\$9,724,370	\$9,837,440	1.16%	▲
Transportation, Warehousing	\$99,870	\$45,415	-54.53%	▼	\$392,353	\$194,108	-50.53%	▼
Information	\$283,103	\$189,583	-33.03%	▼	\$982,033	\$777,601	-20.82%	▼
Finance, Insurance	\$25,664	\$33,808	31.73%	▲	\$79,859	\$98,398	23.21%	▲
Real Estate, Rental, Leasing	\$208,094	\$214,937	3.29%	▲	\$674,749	\$672,305	-0.36%	▼
Professional, Scientific, Technical, Mgt	\$86,022	\$103,872	20.75%	▲	\$306,440	\$339,090	10.65%	▲
Administrative, Support Waste Mgt	\$40,633	\$56,194	38.30%	▲	\$163,265	\$184,351	12.92%	▲
Educational Services	\$391	\$407	4.24%	▲	\$2,627	\$2,583	-1.68%	▼
Health Care, Social Assistance	\$22,246	\$23,357	5.00%	▲	\$77,439	\$75,021	-3.12%	▼
Arts, Entertainment, Recreation	\$12,036	\$12,441	3.37%	▲	\$37,345	\$38,977	4.37%	▲
Accommodation, Food Service	\$695,954	\$713,723	2.55%	▲	\$2,518,505	\$2,577,998	2.36%	▲
Other Services	\$145,813	\$137,008	-6.04%	▼	\$480,240	\$636,559	32.55%	▲
Public Administration	\$235	\$31	0.00%	▲	\$723	\$2,568	255.35%	▲
Refund & Adjustments	\$1,736	\$150			-\$6,306	-\$18,510		
TOTAL	\$4,809,588	\$4,622,627	-3.89%	▼	\$18,150,660	\$17,800,466	-1.93%	▼



**Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
April 2024
(March Filing Period)**

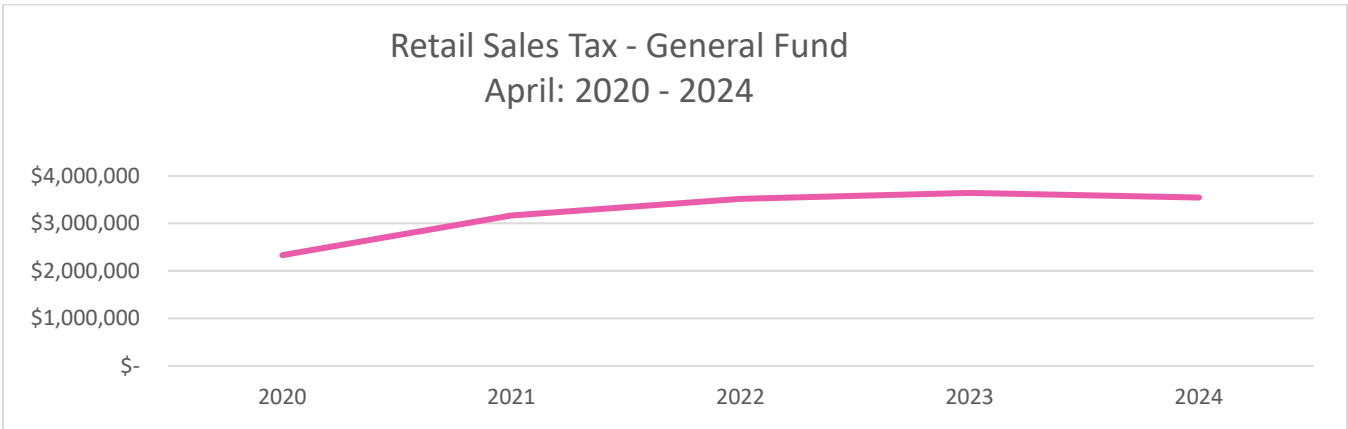
NAICS - April 2024



**Sales and Use Tax Revenues for April 2024
(March Filing Period)**

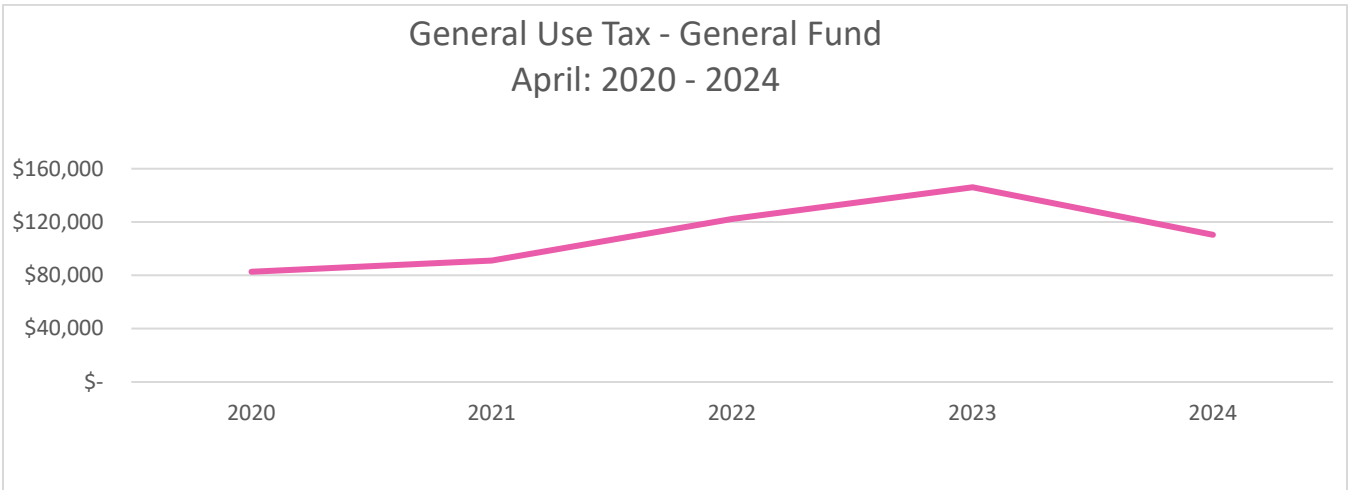
Retail Sales Tax - General Fund

	2020		2021		2022		2023		2024		% Over(Under) Previous Year
Jan	\$	3,876,757	\$	3,748,875	\$	4,699,790	\$	4,913,403	\$	4,826,843	-1.76%
Feb	\$	2,129,380	\$	2,243,614	\$	2,574,343	\$	2,692,014	\$	2,660,367	-1.18%
Mar	\$	1,853,086	\$	2,072,372	\$	2,573,621	\$	2,544,130	\$	2,643,012	3.89%
Apr	\$	2,331,844	\$	3,168,973	\$	3,518,254	\$	3,641,668	\$	3,544,101	-2.68%
YTD Total	\$	10,191,067	\$	11,233,835	\$	13,366,007	\$	13,791,214	\$	13,674,323	-0.85%



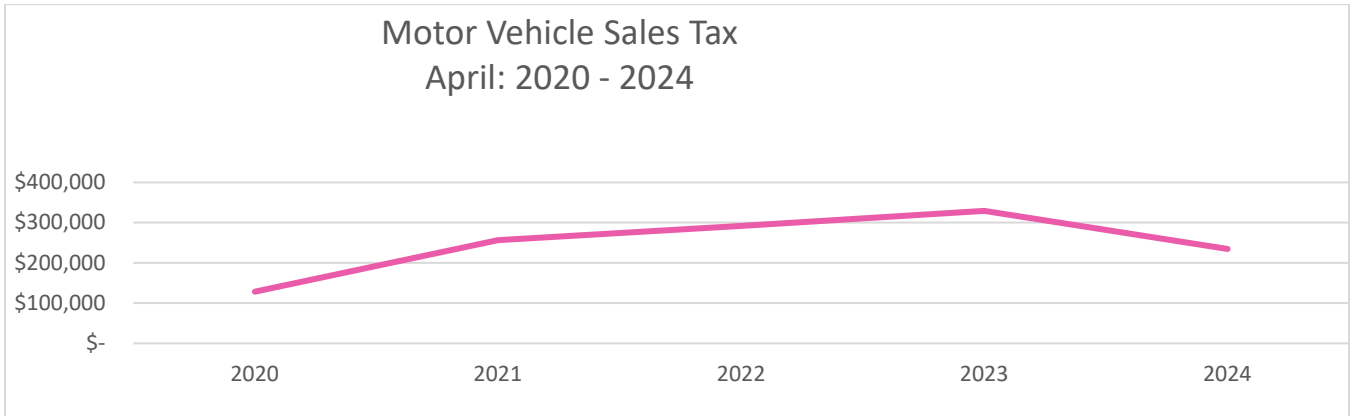
General Use Tax - General Fund

	2020		2021		2022		2023		2024		% Over(Under) Previous Year
Jan	\$	353,871	\$	235,971	\$	267,059	\$	203,655	\$	179,046	-12.08%
Feb	\$	57,270	\$	107,411	\$	131,974	\$	84,130	\$	86,886	3.28%
Mar	\$	84,082	\$	123,701	\$	74,321	\$	160,487	\$	43,643	-72.81%
Apr	\$	82,690	\$	91,078	\$	122,262	\$	146,120	\$	110,379	-24.46%
YTD Total	\$	577,913	\$	558,161	\$	595,617	\$	594,393	\$	419,955	-29.35%



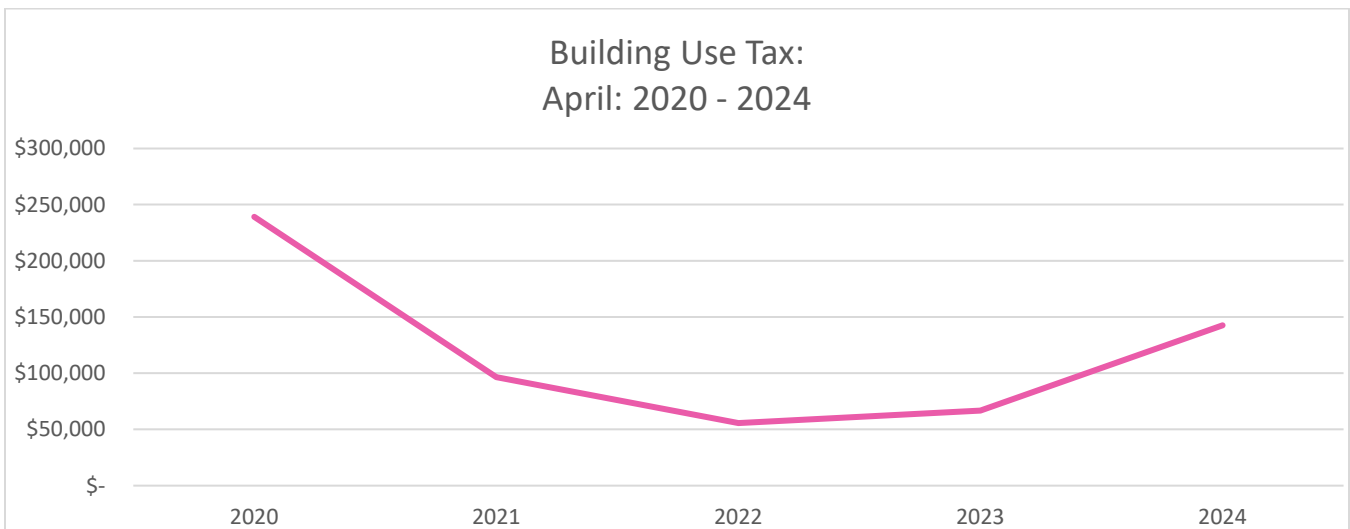
Motor Vehicles Sales Tax - General Fund

	2020		2021		2022		2023		2024		% Over(Under) Previous Year
Jan	\$	230,784	\$	234,540	\$	251,266	\$	230,579	\$	277,003	20.13%
Feb	\$	245,434	\$	231,482	\$	250,648	\$	296,975	\$	246,864	-16.87%
Mar	\$	189,739	\$	176,969	\$	285,936	\$	230,214	\$	256,298	11.33%
Apr	\$	128,498	\$	256,418	\$	291,587	\$	329,347	\$	234,413	-28.83%
YTD Total	\$	794,455	\$	899,410	\$	1,079,437	\$	1,087,114	\$	1,014,578	-6.67%



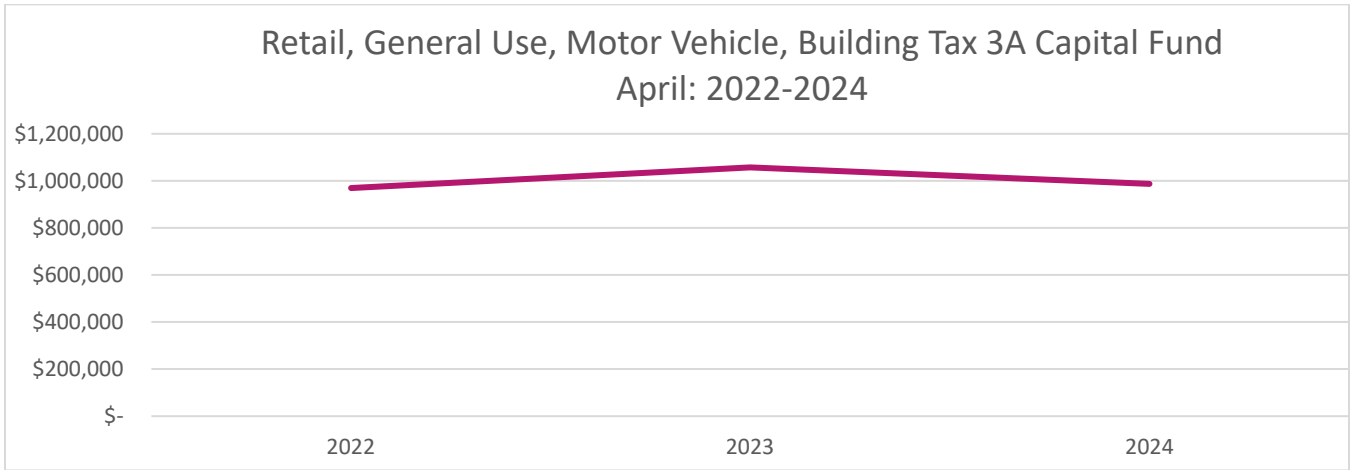
Building Use Tax - Capital Projects Fund

	2020		2021		2022		2023		2024		% Over(Under) Previous Year
Jan	\$	148,259	\$	181,172	\$	33,009	\$	55,244	\$	308,423	67.36%
Feb	\$	119,344	\$	74,461	\$	51,328	\$	64,918	\$	105,299	26.48%
Mar	\$	70,541	\$	84,061	\$	100,499	\$	46,963	\$	93,378	-53.27%
Apr	\$	239,204	\$	96,500	\$	55,622	\$	66,707	\$	142,576	19.93%
YTD Total	\$	577,348	\$	436,194	\$	240,458	\$	233,831	\$	649,675	-2.76%



Retail, General Use, Motor Vehicle, Building Tax - 3A Capital Fund

		2020	2021	2022	2023	2024	% Over(Under) Previous Year
Jan	\$	-	\$ -	\$ -	1,340,907	\$ 1,388,814	3.57%
Feb	\$	-	\$ -	577,754	\$ 780,700	\$ 774,625	-0.78%
Mar	\$	-	\$ -	662,088	\$ 751,302	\$ 744,309	-0.93%
Apr	\$	-	\$ -	969,260	\$ 1,056,936	\$ 986,751	-6.64%
YTD Total	\$	-	\$ -	2,209,102	\$ 3,929,845	\$ 3,894,498	-0.90%



Lodgers Tax Fund

		2020	2021	2022	2023	2024	% Over(Under) Previous Year
Jan	\$	-	\$ -	\$ -	\$ -	52,789	100.00%
Feb	\$	-	\$ -	\$ -	51,938	\$ 49,854	-4.01%
Mar	\$	-	\$ -	\$ -	49,392	\$ 49,519	0.26%
Apr	\$	-	\$ -	\$ -	63,862	\$ 63,682	-0.28%
YTD Total	\$	-	\$ -	\$ -	165,192	\$ 215,843	30.66%

