



# Sales and Use Tax Report August 2024



Finance Department  
Issued  
October 15, 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).

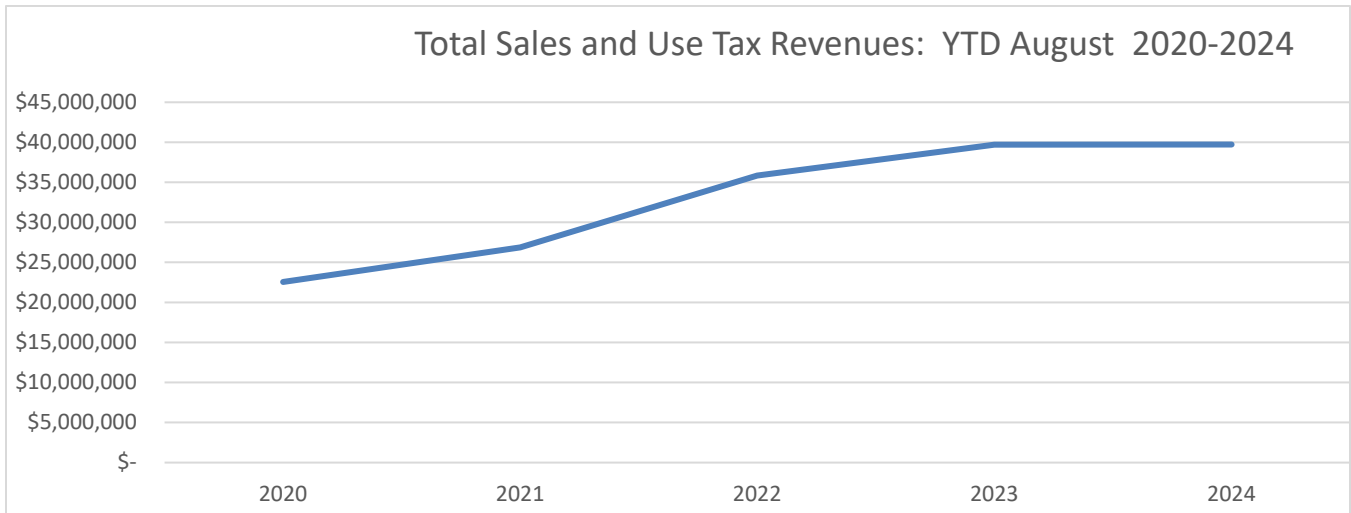
In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

August 2024	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<b>Retail Sales Tax</b>	\$ 3,323,309	\$ -	\$ 790,638	\$ -
<b>General Use Tax</b>	\$ 66,116	\$ -	\$ 16,449	\$ -
<b>Building Use Tax</b>	\$ -	\$ 139,006	\$ 34,756	\$ -
<b>Motor Vehicle Tax</b>	\$ 273,165	\$ -	\$ 68,166	\$ -
<b>Lodging Tax</b>	\$ -	\$ -	\$ -	\$ 105,830
<b>Total</b>	<b>\$ 3,662,590</b>	<b>\$ 139,006</b>	<b>\$ 910,009</b>	<b>\$ 105,830</b>

*August 2024  
Total = \$4,817,435*

*August 2024  
Year-to-Date Total =  
\$39,740,256*

August 2024 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<b>Retail Sales Tax</b>	\$ 27,066,407	\$ -	\$ 6,673,213	\$ -
<b>General Use Tax</b>	\$ 782,469	\$ -	\$ 179,409	\$ -
<b>Building Use Tax</b>	\$ -	\$ 1,482,421	\$ 357,291	\$ -
<b>Motor Vehicle Tax</b>	\$ 2,091,566	\$ -	\$ 522,766	\$ -
<b>Lodging Tax</b>	\$ -	\$ -	\$ -	\$ 584,714
<b>Total</b>	<b>\$ 29,940,442</b>	<b>\$ 1,482,421</b>	<b>\$ 7,732,679</b>	<b>\$ 584,714</b>



## 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.*

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### **August 2024 compared to August 2023:**

- Retail sales tax revenues of \$3,323,309 were higher than 2023 by \$246,527 or 8%.
- General use tax revenues of \$66,116 were higher than 2023 by \$1,158 or 2%.
- Motor vehicle tax revenues of \$273,165 were lower than 2023 by \$10,063 or 4%.

Overall, August 2024 compared to August 2023 sales and use taxes for the General Fund \$3,662,590 were higher than 2023 by \$237,624 or 7%

### **August 2024 Year-to-date compared to August 2023:**

- Retail sales tax revenues of \$27,066,407 were higher than 2023 by \$226,534 or less than 1%.
- General use tax revenues of \$782,469 were lower than 2023 by \$122,918 or 14%.
- Motor vehicle tax revenues of \$2,091,566 were lower than 2023 by \$115,633 or 5%.

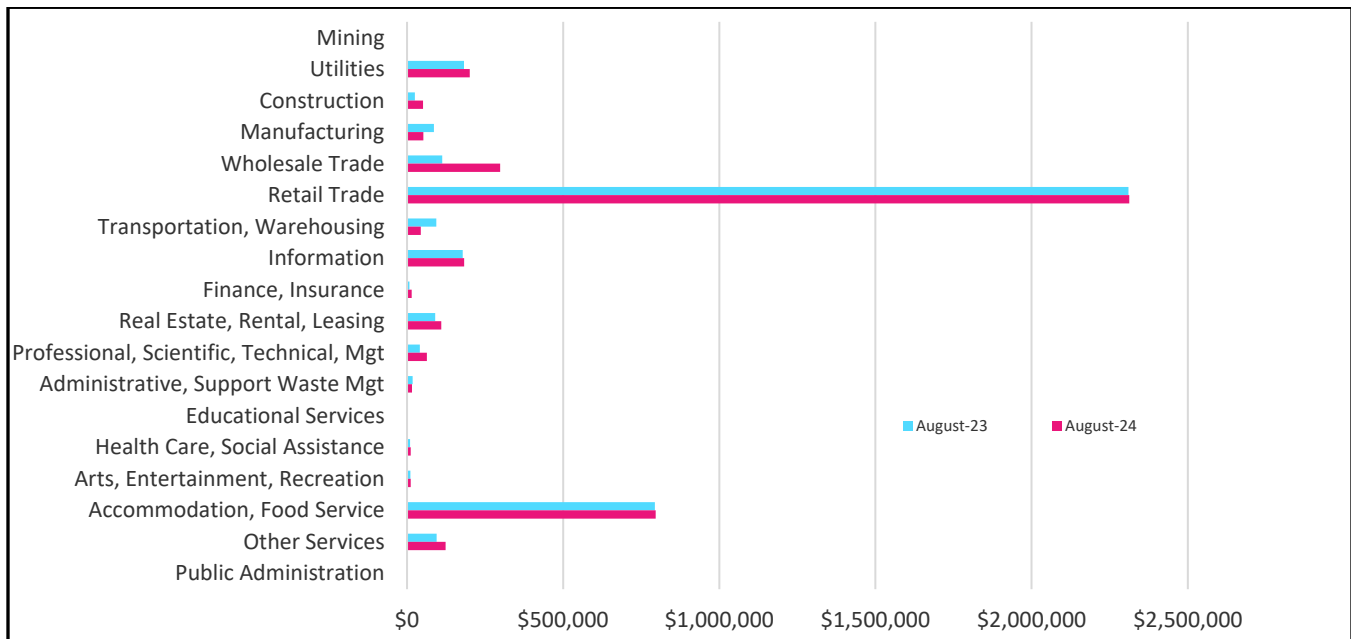
Overall, August 2024 year-to-date compared to August 2023 year-to-date sales and use taxes for the General Fund of \$29,940,442 were lower than 2023 by \$12,017 or less than 1%.

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### Retail Sales and General Use Tax by Geographic Location

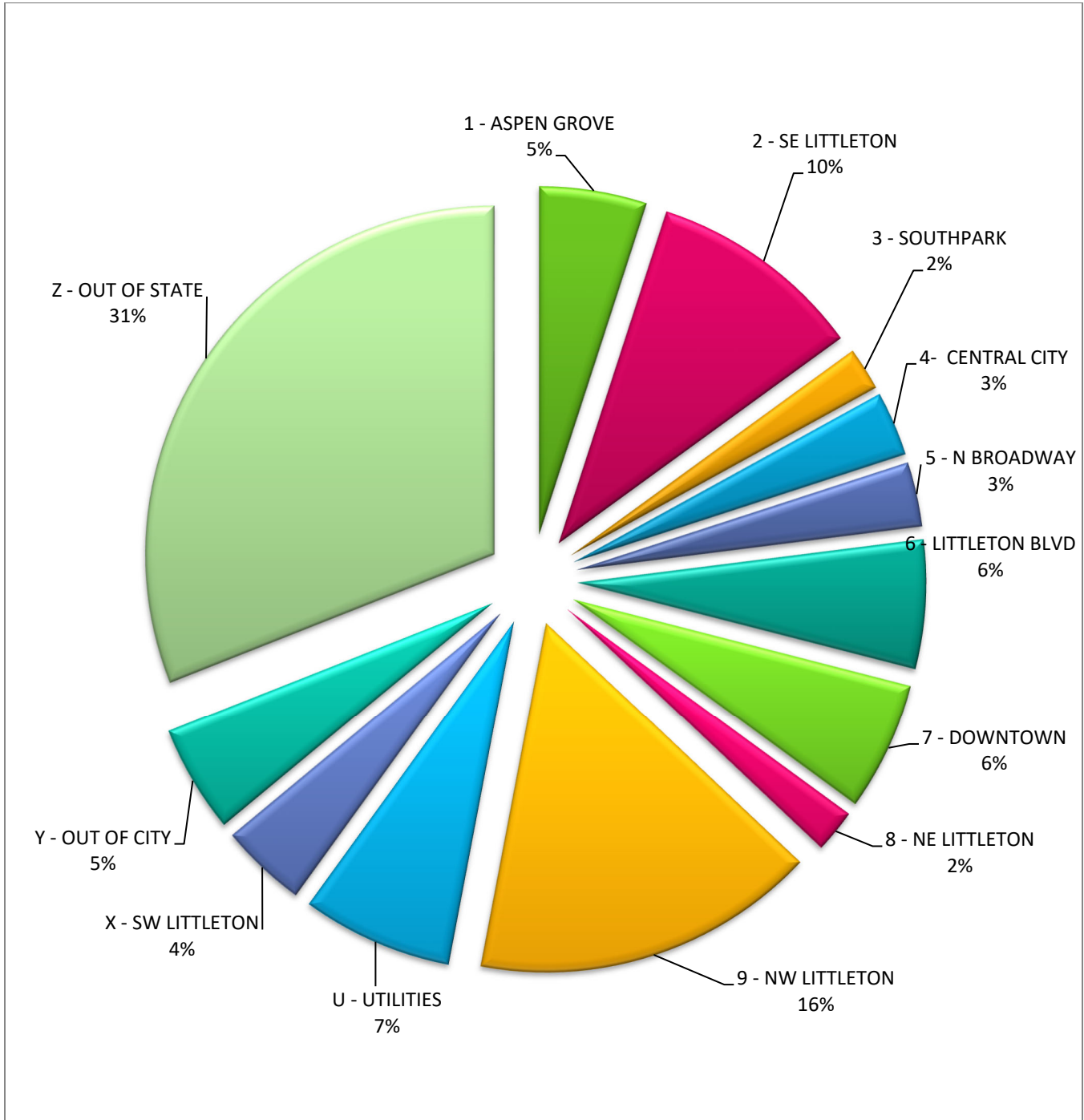
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	August-23	August-24	Month-to Month % of Change	Up/ Down	YTD Aug-23	YTD Aug-24	YTD % Change	Up/ Down
1 - Aspen Grove	\$250,216	\$226,644	-9.42%	↓	\$1,951,550	\$1,817,722	-6.86%	↓
2 - SE Littleton	\$440,589	\$424,704	-3.61%	↓	\$3,390,110	\$3,312,403	-2.29%	↓
3 - Southpark	\$82,750	\$97,580	17.92%	↑	\$774,046	\$900,038	16.28%	↑
4 - Central Littleton	\$116,349	\$106,377	-8.57%	↓	\$783,454	\$695,915	-11.17%	↓
5 - North Broadway	\$152,139	\$144,756	-4.85%	↓	\$1,241,755	\$1,252,719	0.88%	↑
6 - Littleton Blvd	\$329,169	\$276,400	-16.03%	↓	\$2,119,209	\$2,234,829	5.46%	↑
7 - Downtown	\$237,108	\$236,362	-0.31%	↓	\$1,911,313	\$1,931,985	1.08%	↑
8 - NE Littleton	\$96,791	\$99,314	2.61%	↑	\$898,578	\$791,107	-11.96%	↓
9 - NW Littleton	\$632,037	\$674,056	6.65%	↑	\$4,659,230	\$4,425,092	-5.03%	↓
U - Utilities	\$283,698	\$285,412	0.60%	↑	\$2,595,272	\$2,284,566	-11.97%	↓
X - SW Littleton	\$204,486	\$186,651	-8.72%	↓	\$1,288,952	\$1,316,384	2.13%	↑
Y - Out of City	\$172,226	\$206,378	19.83%	↑	\$2,745,711	\$3,016,641	9.87%	↑
Z - Out of State	\$1,057,365	\$1,325,417	25.35%	↑	\$10,919,407	\$11,298,491	3.47%	↑
Refund & Adjustments	-\$22,880	\$12,287			-\$43,974	\$8,320		
<b>Total - All Area</b>	<b>\$4,032,041</b>	<b>\$4,302,341</b>	<b>6.70%</b>	<b>↑</b>	<b>\$35,234,611</b>	<b>\$35,286,212</b>	<b>0.15%</b>	<b>↑</b>



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**  
**August 2024**  
**(July Filing Period)**

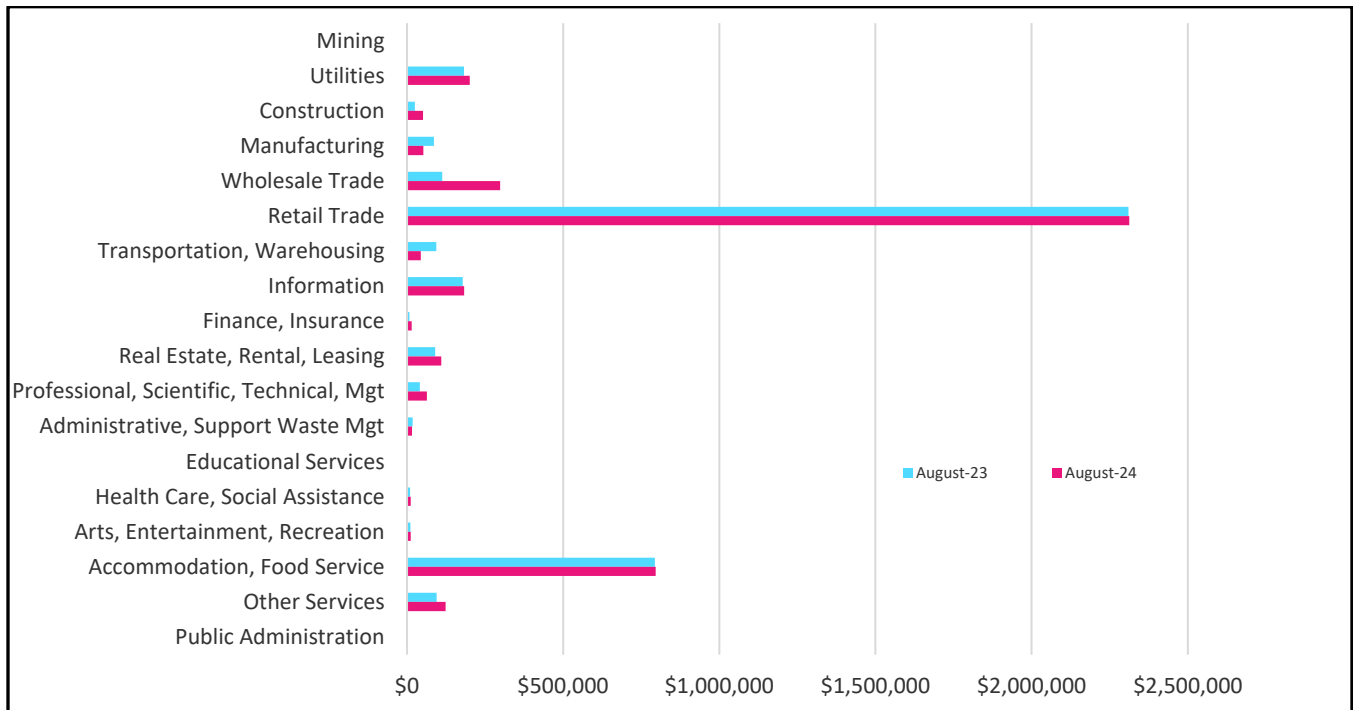


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

**Retail Sales and General Use Tax Trends by NAICS – Industry**

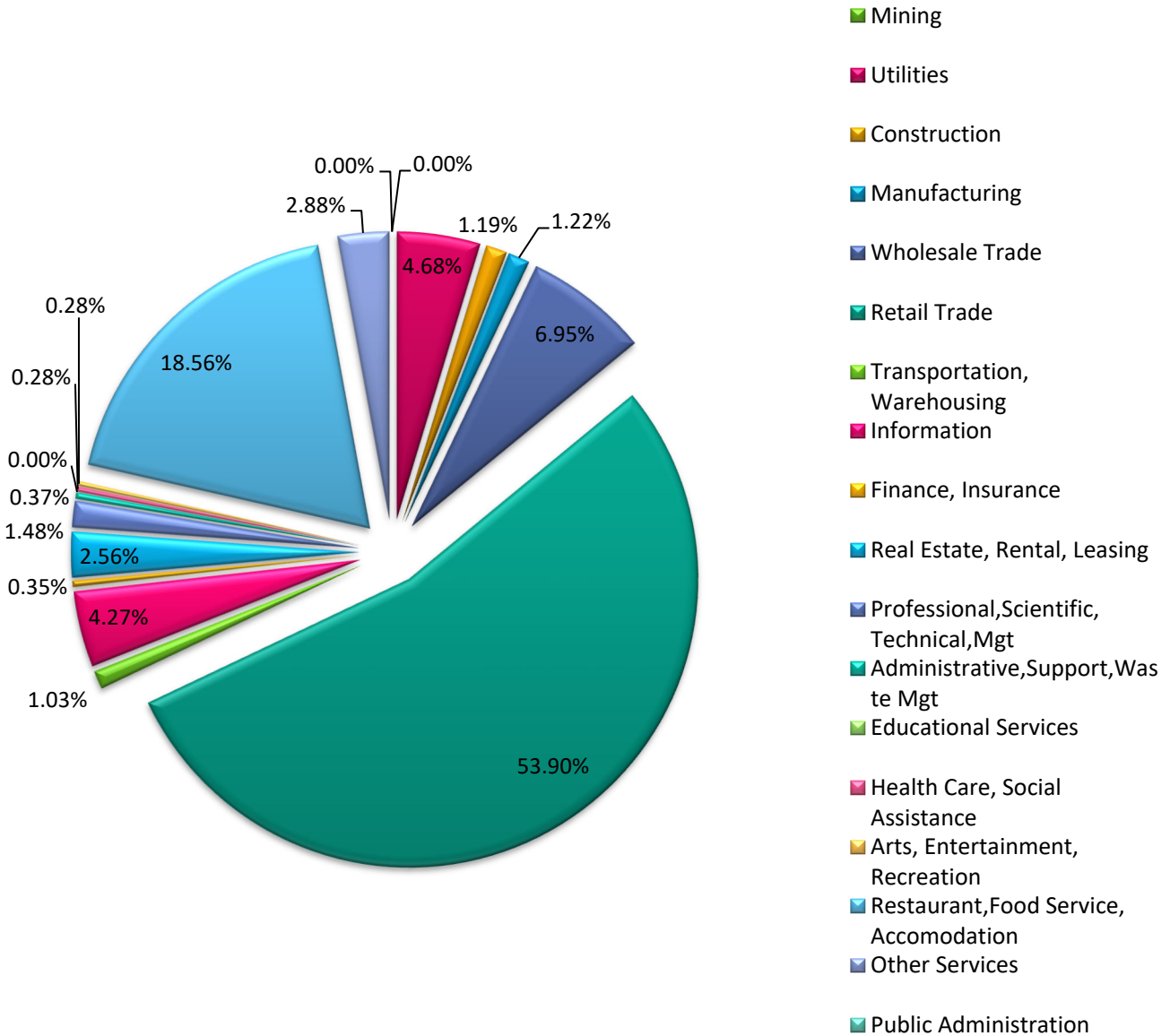
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	August-23	August-24	Month-to Month % of Change	Up/ Down	YTD Aug-23	YTD Aug-24	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$182,256	\$200,649	10.09%	↑	\$1,750,922	\$1,543,007	-11.87%	↓
Construction	\$25,377	\$51,255	101.98%	↑	\$372,698	\$485,420	30.24%	↑
Manufacturing	\$86,024	\$52,339	-39.16%	↓	\$992,449	\$817,115	-17.67%	↓
Wholesale Trade	\$112,645	\$298,262	164.78%	↑	\$1,506,783	\$1,646,323	9.26%	↑
Retail Trade	\$2,310,291	\$2,312,795	0.11%	↑	\$19,248,915	\$19,539,413	1.51%	↑
Transportation, Warehousing	\$94,032	\$44,083	-53.12%	↓	\$769,965	\$378,005	-50.91%	↓
Information	\$178,478	\$183,017	2.54%	↑	\$1,805,451	\$1,471,250	-18.51%	↓
Finance, Insurance	\$7,624	\$14,803	94.15%	↑	\$140,652	\$162,610	15.61%	↑
Real Estate, Rental, Leasing	\$89,995	\$109,838	22.05%	↑	\$1,205,629	\$1,178,189	-2.28%	↓
Professional, Scientific, Technical, Mgt	\$41,122	\$63,418	54.22%	↑	\$515,682	\$621,091	20.44%	↑
Administrative, Support Waste Mgt	\$17,770	\$15,952	-10.23%	↓	\$312,064	\$351,926	12.77%	↑
Educational Services	\$272	\$0	-100.00%	↓	\$3,461	\$3,136	-9.40%	↓
Health Care, Social Assistance	\$9,759	\$11,833	21.25%	↑	\$131,409	\$138,065	5.07%	↑
Arts, Entertainment, Recreation	\$10,590	\$12,043	13.72%	↑	\$77,368	\$91,797	18.65%	↑
Accommodation, Food Service	\$793,751	\$796,414	0.34%	↑	\$5,547,092	\$5,703,885	2.83%	↑
Other Services	\$94,935	\$123,355	29.94%	↑	\$897,092	\$1,143,686	27.49%	↑
Public Administration	\$0	\$0	0.00%	▲	\$951	\$2,972	212.40%	↑
Refund & Adjustments	-\$22,880	\$12,287			-\$43,974	\$8,320		
<b>TOTAL</b>	<b>\$4,032,041</b>	<b>\$4,302,341</b>	<b>6.70%</b>	<b>↑</b>	<b>\$35,234,611</b>	<b>\$35,286,211</b>	<b>0.15%</b>	<b>↑</b>



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

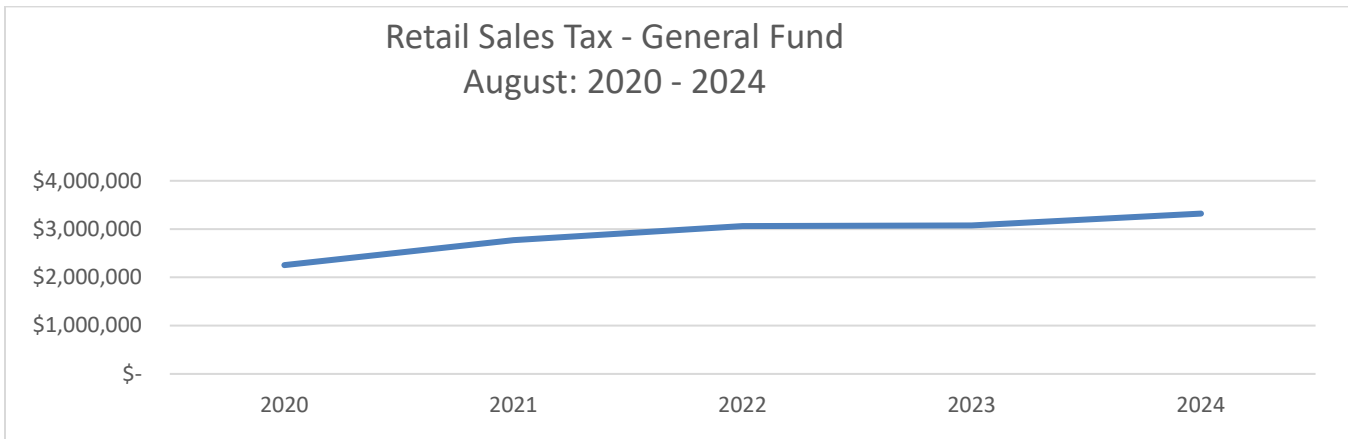
**NAICS - August 2024**



**Sales and Use Tax Revenues for August 2024  
(July Filing Period)**

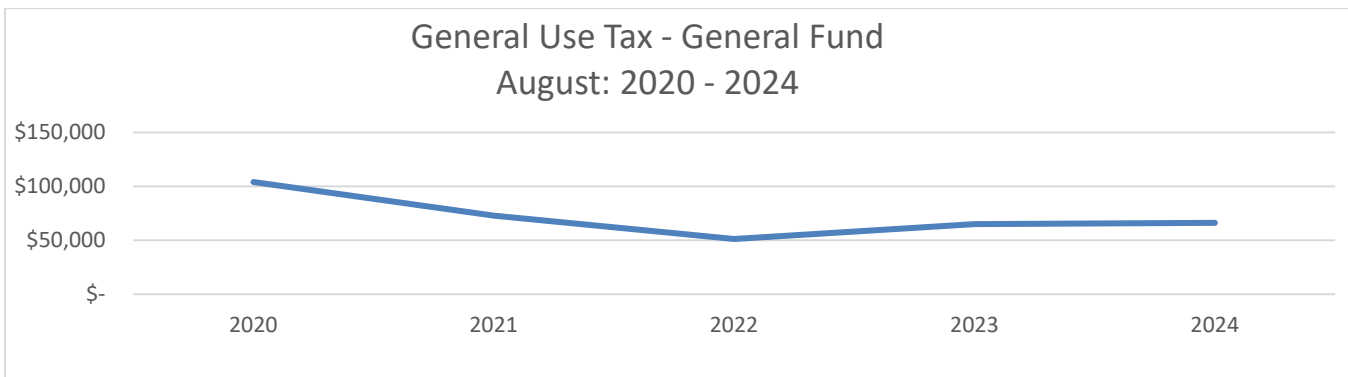
**Retail Sales Tax - General Fund**

	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%
May	\$	1,753,173	\$	2,509,024	\$	2,529,329	\$	2,950,706	\$	2,982,291	1.07%
Jun	\$	2,084,197	\$	2,629,480	\$	3,289,136	\$	3,024,665	\$	3,060,908	1.20%
Jul	\$	2,989,524	\$	3,523,110	\$	4,014,397	\$	3,996,506	\$	4,025,575	0.73%
Aug	\$	2,254,442	\$	2,768,978	\$	3,060,975	\$	3,076,782	\$	3,323,309	8.01%
<b>YTD Total</b>	<b>\$</b>	<b>19,272,403</b>	<b>\$</b>	<b>22,664,426</b>	<b>\$</b>	<b>26,259,844</b>	<b>\$</b>	<b>26,839,873</b>	<b>\$</b>	<b>27,066,407</b>	<b>0.84%</b>



**General Use Tax - General Fund**

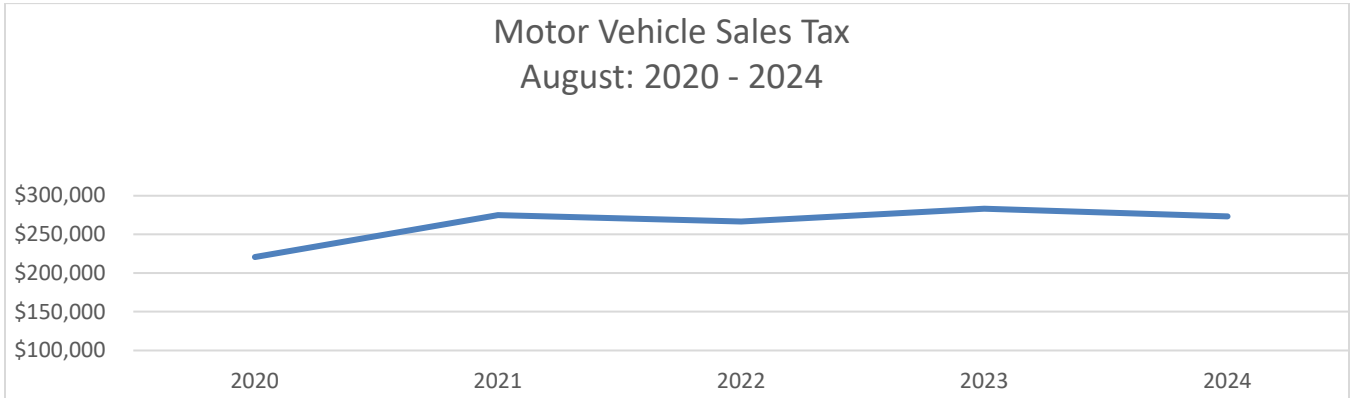
	2020		2021		2022		2023		2024		% Over(Under) Previous Year
Jan	\$	353,871	\$	235,971	\$	267,059	\$	203,655	\$	179,046	-12.08%
Feb	\$	57,270	\$	107,411	\$	131,974	\$	84,130	\$	86,886	3.28%
Mar	\$	84,082	\$	123,701	\$	74,321	\$	160,487	\$	43,643	-72.81%
Apr	\$	82,690	\$	91,078	\$	122,262	\$	146,120	\$	110,379	-24.46%
May	\$	44,583	\$	77,082	\$	62,223	\$	53,957	\$	61,392	13.78%
Jun	\$	76,121	\$	37,058	\$	83,970	\$	61,249	\$	75,990	24.07%
Jul	\$	107,466	\$	113,023	\$	153,755	\$	130,830	\$	159,017	21.54%
Aug	\$	104,039	\$	72,899	\$	51,245	\$	64,957	\$	66,116	1.78%
<b>YTD Total</b>	<b>\$</b>	<b>910,121</b>	<b>\$</b>	<b>858,223</b>	<b>\$</b>	<b>946,809</b>	<b>\$</b>	<b>905,388</b>	<b>\$</b>	<b>782,469</b>	<b>-13.58%</b>





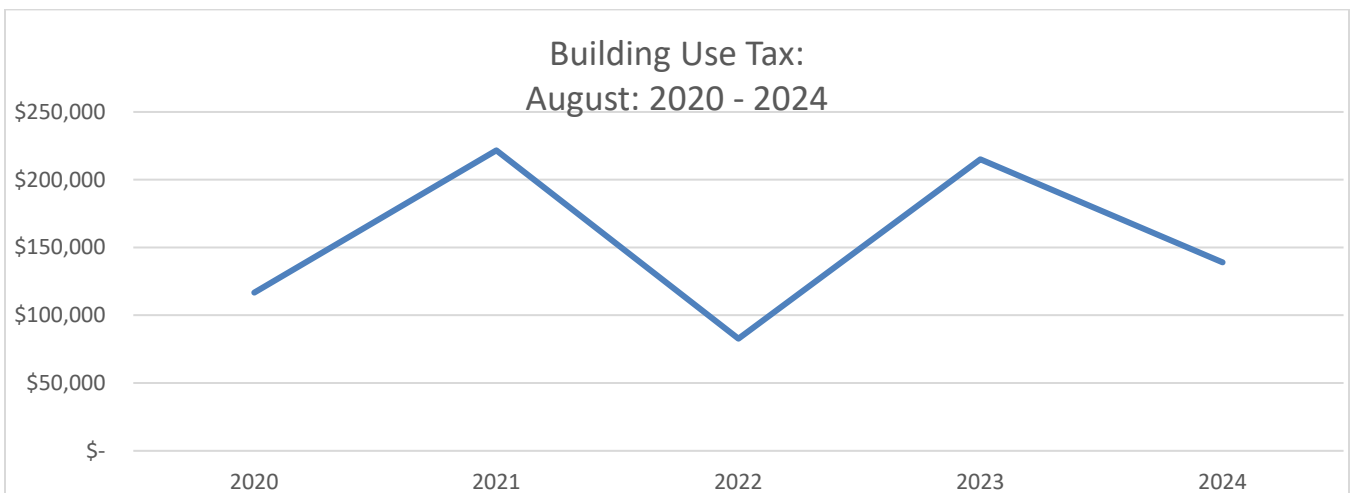
**Motor Vehicles Sales Tax - General Fund**

	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%
May	\$	141,362	\$	243,853	\$	257,081	\$	305,466	\$	272,066	-10.93%
Jun	\$	104,010	\$	297,421	\$	219,902	\$	287,000	\$	272,502	-5.05%
Jul	\$	215,149	\$	301,968	\$	266,100	\$	244,391	\$	259,255	6.08%
Aug	\$	220,763	\$	274,705	\$	266,429	\$	283,227	\$	273,165	-3.55%
<b>YTD Total</b>	<b>\$</b>	<b>1,475,738</b>	<b>\$</b>	<b>2,017,357</b>	<b>\$</b>	<b>2,088,949</b>	<b>\$</b>	<b>2,207,199</b>	<b>\$</b>	<b>2,091,566</b>	<b>-5.24%</b>



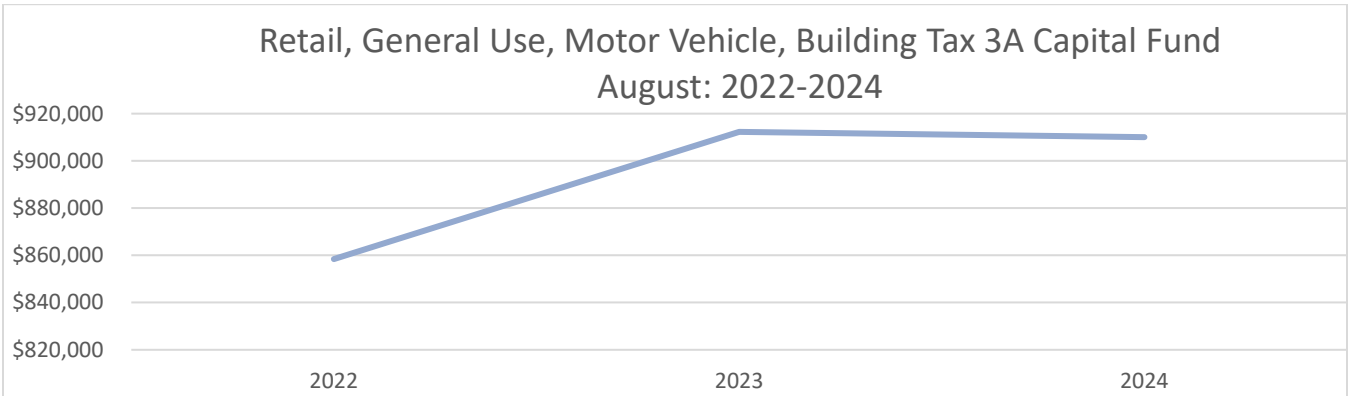
**Building Use Tax - Capital Projects Fund**

	2020		2021		2022		2023		2024		% Over(Under) Previous Year
Jan	\$	148,259	\$	181,172	\$	33,009	\$	55,244	\$	308,423	458.30%
Feb	\$	119,344	\$	74,461	\$	51,328	\$	64,918	\$	105,299	62.20%
Mar	\$	70,541	\$	84,061	\$	100,499	\$	46,963	\$	93,378	98.83%
Apr	\$	239,204	\$	96,500	\$	55,622	\$	66,707	\$	142,576	113.73%
May	\$	42,430	\$	55,287	\$	142,649	\$	1,090,988	\$	435,638	-60.07%
Jun	\$	91,675	\$	211,214	\$	102,708	\$	83,325	\$	123,230	47.89%
Jul	\$	76,644	\$	394,193	\$	78,290	\$	159,396	\$	134,872	-15.39%
Aug	\$	116,646	\$	221,733	\$	82,769	\$	214,966	\$	139,006	-35.34%
<b>YTD Total</b>	<b>\$</b>	<b>904,744</b>	<b>\$</b>	<b>1,318,620</b>	<b>\$</b>	<b>646,875</b>	<b>\$</b>	<b>1,782,506</b>	<b>\$</b>	<b>1,482,421</b>	<b>-16.83%</b>



**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%
May	\$ -	\$ -	\$ 765,409	\$ 1,114,054	\$ 923,561	-17.10%
Jun	\$ -	\$ -	\$ 919,719	\$ 879,014	\$ 869,803	-1.05%
Jul	\$ -	\$ -	\$ 1,135,878	\$ 1,128,494	\$ 1,134,808	0.56%
Aug	\$ -	\$ -	\$ 858,407	\$ 912,259	\$ 910,009	-0.25%
<b>YTD Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,888,515</b>	<b>\$ 7,963,666</b>	<b>\$ 7,732,679</b>	<b>-2.90%</b>



**Lodging 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%
May	\$ -	\$ -	\$ -	\$ 62,413	\$ 70,437	12.86%
Jun	\$ -	\$ -	\$ -	\$ 79,049	\$ 88,690	12.20%
Jul	\$ -	\$ -	\$ -	\$ 113,520	\$ 103,914	-8.46%
Aug	\$ -	\$ -	\$ -	\$ 102,591	\$ 105,830	3.16%
<b>YTD Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 522,765</b>	<b>\$ 584,714</b>	<b>11.85%</b>



