



# Sales and Use Tax Report April 2023



Finance Department  
Issued  
May 19, 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).

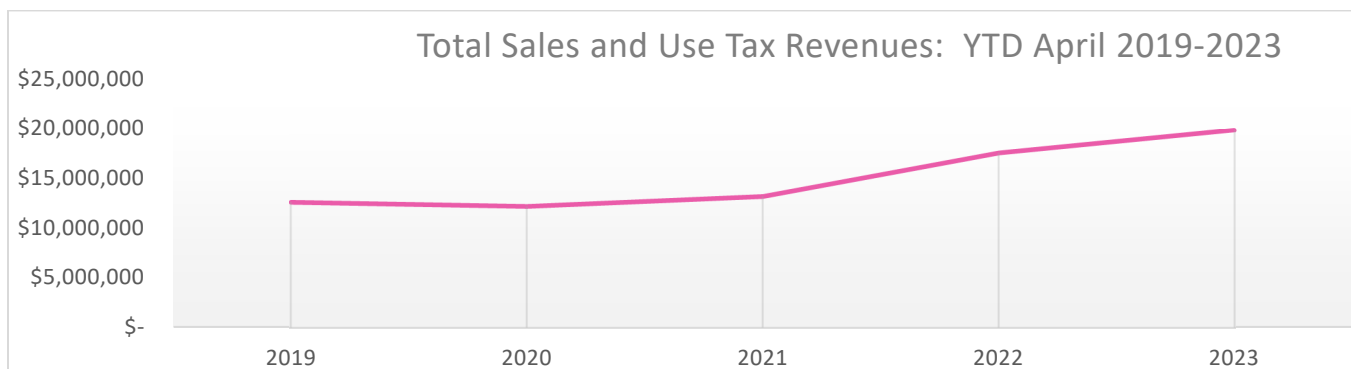
In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

| April 2023               | General Fund        | Capital Projects Fund | 3A Capital Fund     | Lodgers Fund     |
|--------------------------|---------------------|-----------------------|---------------------|------------------|
| <i>Retail Sales Tax</i>  | \$ 3,641,668        | \$ -                  | \$ 921,459          | \$ -             |
| <i>General Use Tax</i>   | \$ 146,120          | \$ -                  | \$ 36,479           | \$ -             |
| <i>Building Use Tax</i>  | \$ -                | \$ 66,707             | \$ 16,661           | \$ -             |
| <i>Motor Vehicle Tax</i> | \$ 329,347          | \$ -                  | \$ 82,337           | \$ -             |
| <i>Lodging Tax</i>       | \$ -                | \$ -                  | \$ -                | \$ 63,862        |
| <b>Total</b>             | <b>\$ 4,117,135</b> | <b>\$ 66,707</b>      | <b>\$ 1,056,936</b> | <b>\$ 63,862</b> |

**April 2023  
Total = \$5,304,640**

**April 2023  
Year-to-Date Total =  
\$19,801,586**

| April 2023<br>Year-to-Date | General Fund         | Capital Projects Fund | 3A Capital Fund     | Lodgers Fund      |
|----------------------------|----------------------|-----------------------|---------------------|-------------------|
| <i>Retail Sales Tax</i>    | \$ 13,791,214        | \$ -                  | \$ 3,452,635        | \$ -              |
| <i>General Use Tax</i>     | \$ 594,393           | \$ -                  | \$ 147,226          | \$ -              |
| <i>Building Use Tax</i>    | \$ -                 | \$ 233,831            | \$ 58,202           | \$ -              |
| <i>Motor Vehicle Tax</i>   | \$ 1,087,114         | \$ -                  | \$ 271,779          | \$ -              |
| <i>Lodging Tax</i>         | \$ -                 | \$ -                  | \$ -                | \$ 165,192        |
| <b>Total</b>               | <b>\$ 15,472,721</b> | <b>\$ 233,831</b>     | <b>\$ 3,929,842</b> | <b>\$ 165,192</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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### *April 2023 compared to April 2022:*

- Retail sales tax revenues of \$3,641,668 were higher than 2022 by \$123,414 or 4%.
- General use tax revenues of \$146,120 were higher than 2022 by \$23,858 or 20%.
- Motor vehicle tax revenues of \$329,347 were higher than 2022 by \$37,760 or 13%.

Overall, April 2023 compared to April 2022 sales and use taxes for the General Fund of \$4,117,135 were higher than 2022 by \$186,032 or 5%.

### Year-to-date:

- Retail sales tax revenues of \$13,791,214 were higher than 2022 by \$425,207 or 3%.
- General use tax revenues of \$594,393 were lower than 2022 by \$1,224 or <1%.
- Motor vehicle tax revenues of \$1,087,114 were higher than 2022 by \$7,677 or 1%.

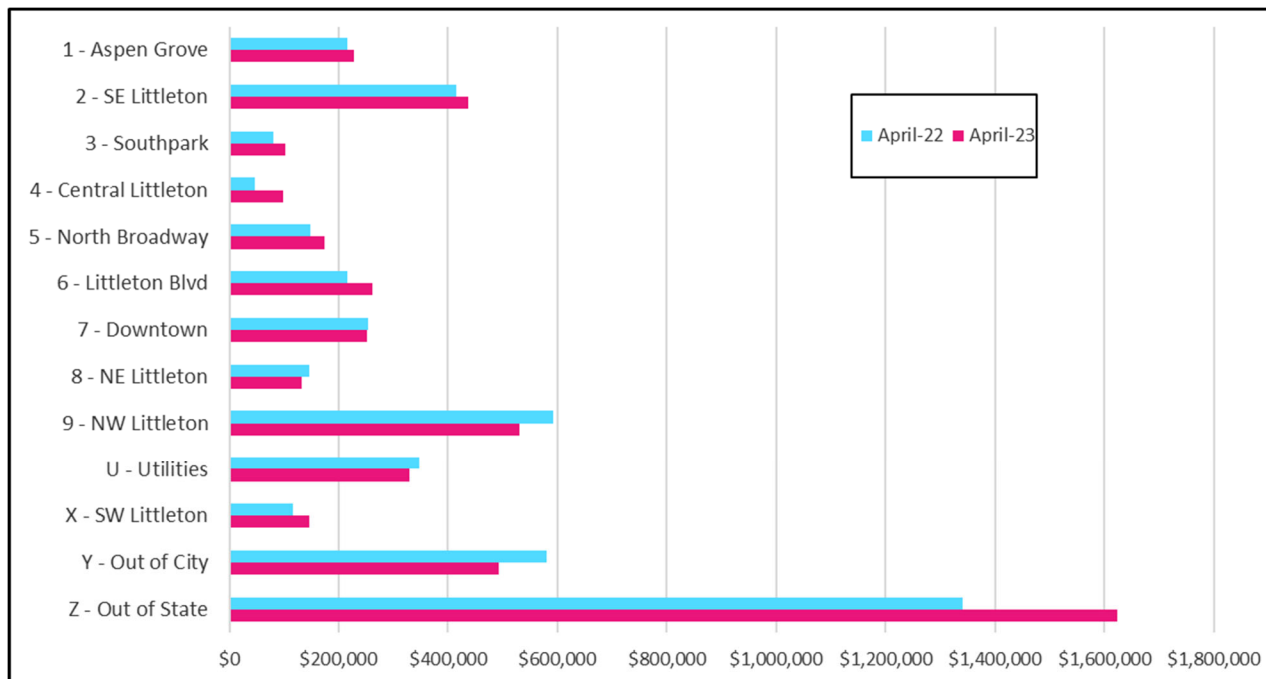
Overall, April 2023 compared to April 2022 sales and use taxes for the General Fund of \$15,472,721 were higher than 2022 by \$431,660 or 3%.

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## Retail Sales and General Use Tax by Geographic Location

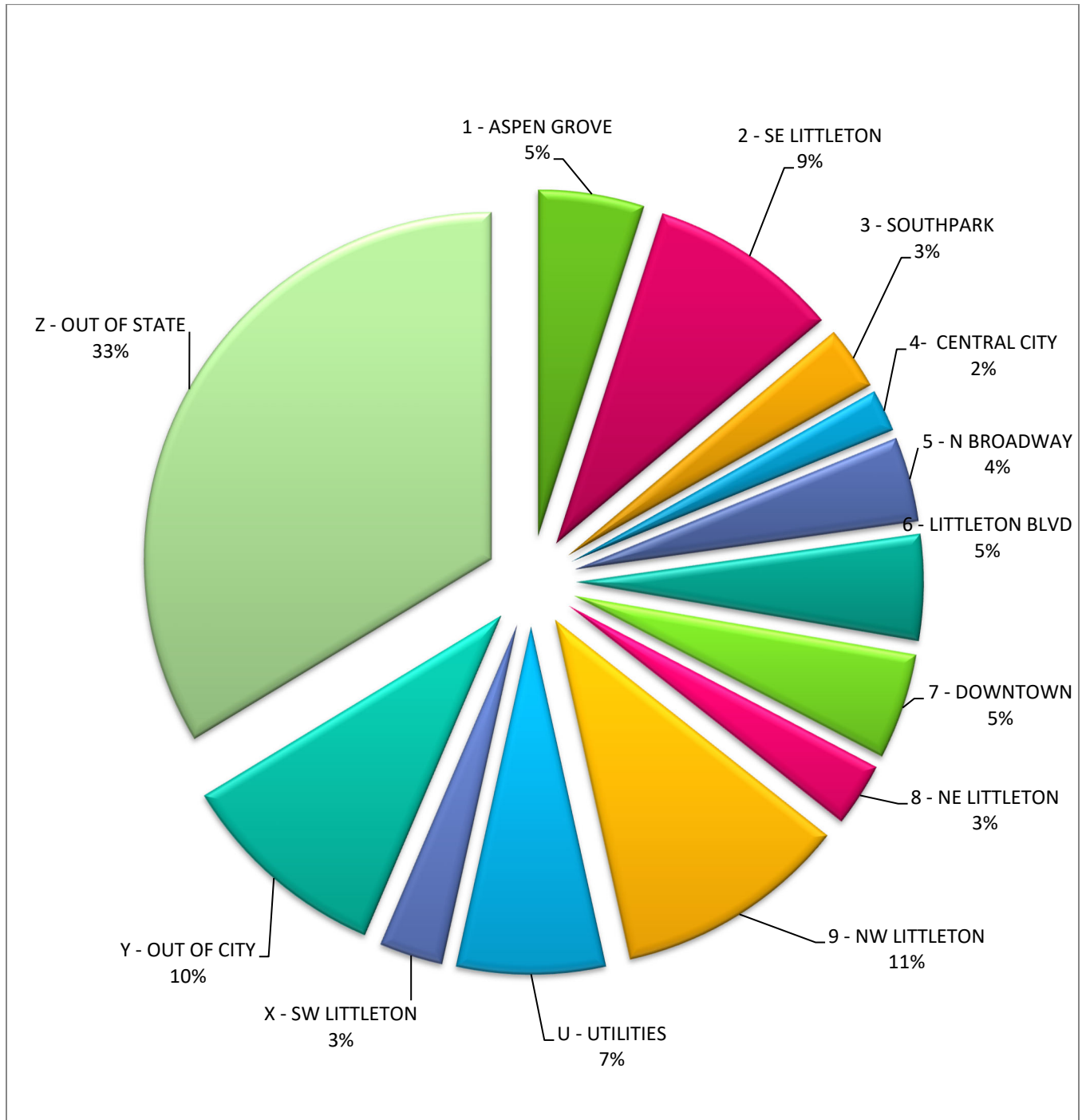
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all retail sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle tax or building use tax.

| Location                | April-22           | April-23           | Month-to<br>Month % of<br>Change | Up/<br>Down | YTD<br>Apr-22       | YTD<br>Apr-23       | YTD %<br>Change | Up/<br>Down |
|-------------------------|--------------------|--------------------|----------------------------------|-------------|---------------------|---------------------|-----------------|-------------|
| 1 - Aspen Grove         | \$215,271          | \$227,627          | 5.74%                            | ↑           | \$856,330           | \$1,010,298         | 17.98%          | ↑           |
| 2 - SE Littleton        | \$414,798          | \$437,009          | 5.35%                            | ↑           | \$1,518,614         | \$1,569,252         | 3.33%           | ↑           |
| 3 - Southpark           | \$80,626           | \$101,860          | 26.34%                           | ↑           | \$334,848           | \$402,050           | 20.07%          | ↑           |
| 4 - Central Littleton   | \$47,606           | \$98,704           | 107.33%                          | ↑           | \$174,857           | \$346,588           | 98.21%          | ↑           |
| 5 - North Broadway      | \$149,129          | \$173,856          | 16.58%                           | ↑           | \$555,930           | \$643,822           | 15.81%          | ↑           |
| 6 - Littleton Blvd      | \$215,227          | \$262,176          | 21.81%                           | ↑           | \$797,815           | \$1,014,708         | 27.19%          | ↑           |
| 7 - Downtown            | \$254,534          | \$251,326          | -1.26%                           | ↓           | \$864,090           | \$949,207           | 9.85%           | ↑           |
| 8 - NE Littleton        | \$146,781          | \$131,944          | -10.11%                          | ↓           | \$525,232           | \$474,533           | -9.65%          | ↓           |
| 9 - NW Littleton        | \$592,688          | \$529,578          | -10.65%                          | ↓           | \$2,040,206         | \$2,126,819         | 4.25%           | ↑           |
| U - Utilities           | \$347,376          | \$329,999          | -5.00%                           | ↓           | \$1,355,765         | \$1,560,894         | 15.13%          | ↑           |
| X - SW Littleton        | \$115,777          | \$146,186          | 26.27%                           | ↑           | \$383,702           | \$503,263           | 31.16%          | ↑           |
| Y - Out of City         | \$580,918          | \$493,178          | -15.10%                          | ↓           | \$1,690,118         | \$1,594,538         | -5.66%          | ↓           |
| Z - Out of State        | \$1,341,151        | \$1,624,408        | 21.12%                           | ↑           | \$4,973,332         | \$5,960,995         | 19.86%          | ↑           |
| Refund & Adjustments    | \$21,442           | \$1,736            |                                  |             | -\$18,840           | -\$6,306            |                 |             |
| <b>Total - All Area</b> | <b>\$4,523,324</b> | <b>\$4,809,588</b> | <b>6.33%</b>                     | <b>↑</b>    | <b>\$16,051,999</b> | <b>\$18,150,660</b> | <b>13.07%</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**  
**March 2023**  
**(April Filing Period)**

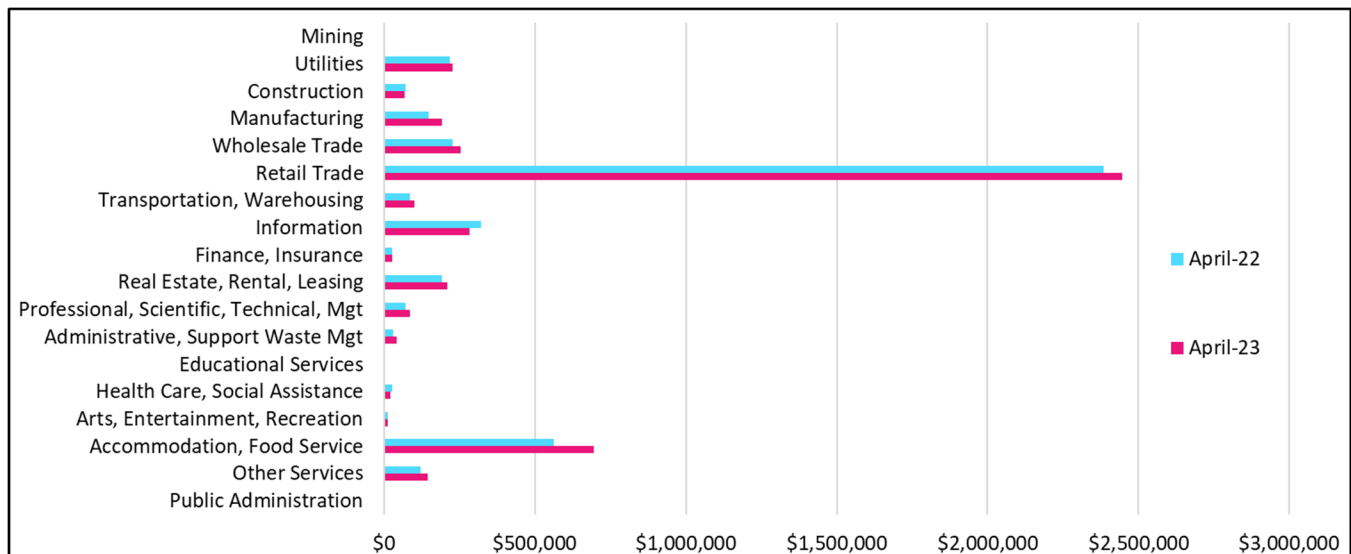


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

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

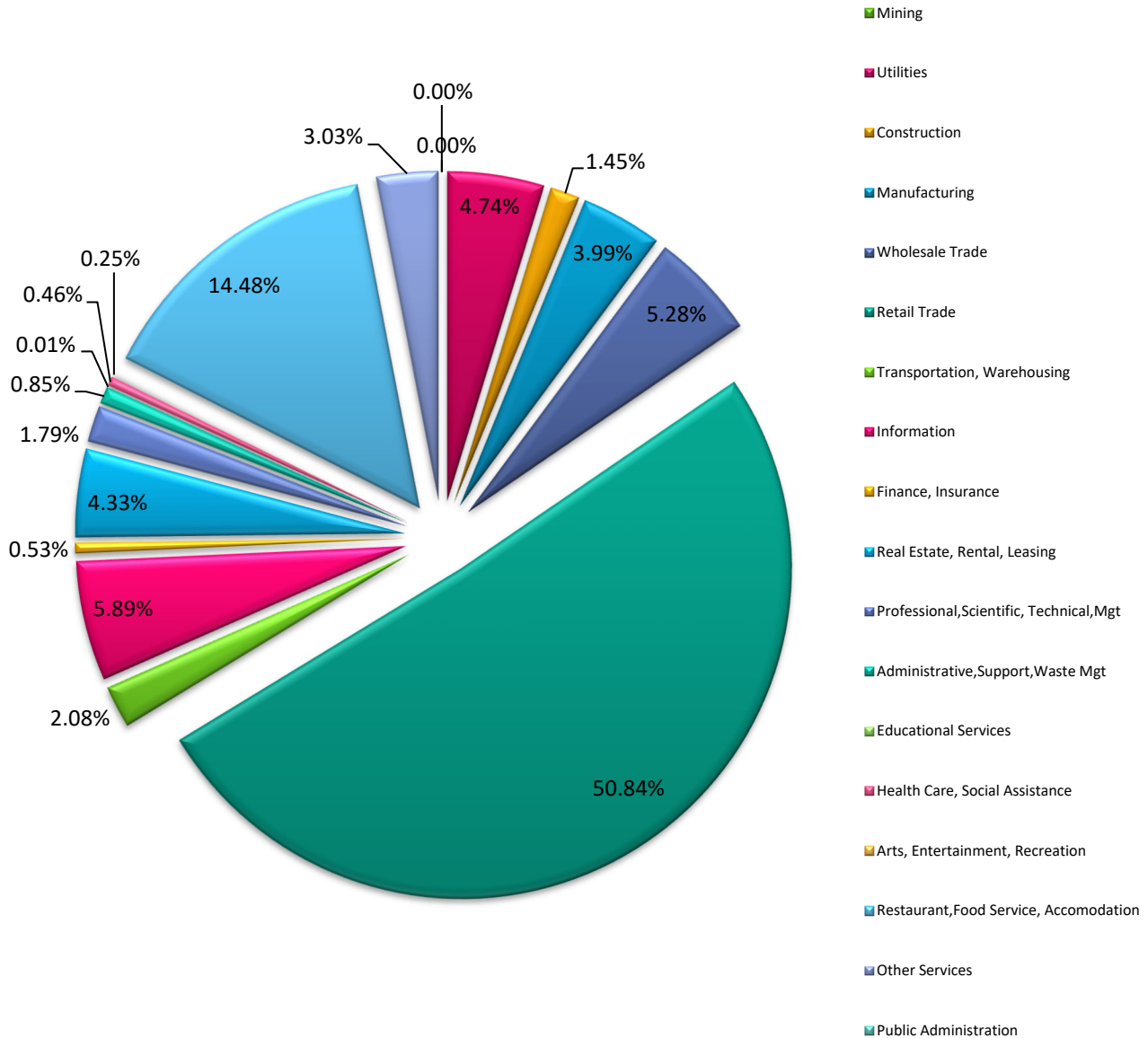
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes sales and use tax revenues for the General Fund (3%), the 3A Capital Fund (0.75%), and Lodgers Tax (5%).

| NAICS SECTORS                            | April-22    | April-23    | Month-to<br>Month % of<br>Change | Up/<br>Down | YTD<br>Apr-22 | YTD<br>Apr-23 | YTD %<br>Change | Up/<br>Down |
|--|-------------|-------------|----------------------------------|-------------|---------------|---------------|-----------------|-------------|
| Mining                                   | \$0         | \$0         | 0.00%                            | ▲           | \$0           | \$0           | 0.00%           | ▲           |
| Utilities                                | \$219,197   | \$227,740   | 3.90%                            | ↑           | \$790,778     | \$1,093,061   | 38.23%          | ↑           |
| Construction                             | \$70,807    | \$69,634    | -1.66%                           | ↓           | \$182,619     | \$222,369     | 21.77%          | ↑           |
| Manufacturing                            | \$146,570   | \$191,645   | 30.75%                           | ↑           | \$578,264     | \$548,346     | -5.17%          | ↓           |
| Wholesale Trade                          | \$228,011   | \$254,080   | 11.43%                           | ↑           | \$717,607     | \$853,243     | 18.90%          | ↑           |
| Retail Trade                             | \$2,383,694 | \$2,444,691 | 2.56%                            | ↑           | \$8,791,129   | \$9,724,370   | 10.62%          | ↑           |
| Transportation, Warehousing              | \$85,605    | \$99,870    | 16.66%                           | ↑           | \$335,453     | \$392,353     | 16.96%          | ↑           |
| Information                              | \$321,016   | \$283,103   | -11.81%                          | ↓           | \$1,061,933   | \$982,033     | -7.52%          | ↓           |
| Finance, Insurance                       | \$27,827    | \$25,664    | -7.77%                           | ↓           | \$69,678      | \$79,859      | 14.61%          | ↑           |
| Real Estate, Rental, Leasing             | \$192,571   | \$208,094   | 8.06%                            | ↑           | \$549,103     | \$674,749     | 22.88%          | ↑           |
| Professional, Scientific, Technical, Mgt | \$72,281    | \$86,022    | 19.01%                           | ↑           | \$358,809     | \$306,440     | -14.60%         | ↓           |
| Administrative, Support Waste Mgt        | \$29,750    | \$40,633    | 36.58%                           | ↑           | \$118,825     | \$163,265     | 37.40%          | ↑           |
| Educational Services                     | \$391       | \$391       | -0.03%                           | ↓           | \$2,084       | \$2,627       | 26.02%          | ↑           |
| Health Care, Social Assistance           | \$28,371    | \$22,246    | -21.59%                          | ↓           | \$86,280      | \$77,439      | -10.25%         | ↓           |
| Arts, Entertainment, Recreation          | \$11,103    | \$12,036    | 8.40%                            | ↑           | \$33,438      | \$37,345      | 11.68%          | ↑           |
| Accommodation, Food Service              | \$562,147   | \$695,954   | 23.80%                           | ↑           | \$1,992,053   | \$2,518,505   | 26.43%          | ↑           |
| Other Services                           | \$122,351   | \$145,813   | 19.18%                           | ↑           | \$402,237     | \$480,240     | 19.39%          | ↑           |
| Public Administration                    | \$191       | \$235       | 0.00%                            | ▲           | \$546         | \$723         | 32.34%          | ↑           |
| Refund & Adjustments                     | \$21,442    | \$1,736     |                                  |             | -\$18,840     | -\$6,306      |                 |             |
| TOTAL                                    | \$4,523,324 | \$4,809,588 | 6.33%                            | ↑           | \$16,051,999  | \$18,150,660  | 13.07%          | ↑           |



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

**NAICS - April 2023**

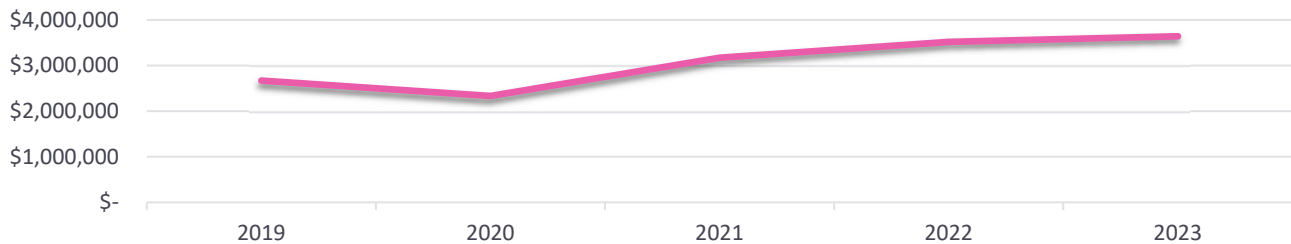


### Sales and Use Tax Revenues for March 2023 (April Filing Period)

#### Retail Sales Tax - General Fund

|           |    | 2019       | 2020          | 2021          | 2022          | 2023          | % Over(Under)<br>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%                          |
| YTD Total | \$ | 10,142,450 | \$ 10,191,067 | \$ 11,233,835 | \$ 13,366,007 | \$ 13,791,214 | 3.18%                          |

#### Retail Sales Tax - General Fund April: 2019 - 2023



#### General Use Tax - General Fund

|           |    | 2019    | 2020       | 2021       | 2022       | 2023       | % Over(Under)<br>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%                         |
| YTD Total | \$ | 981,168 | \$ 577,913 | \$ 558,161 | \$ 595,617 | \$ 594,393 | -0.21%                         |

#### General Use Tax - General Fund April: 2019 - 2023

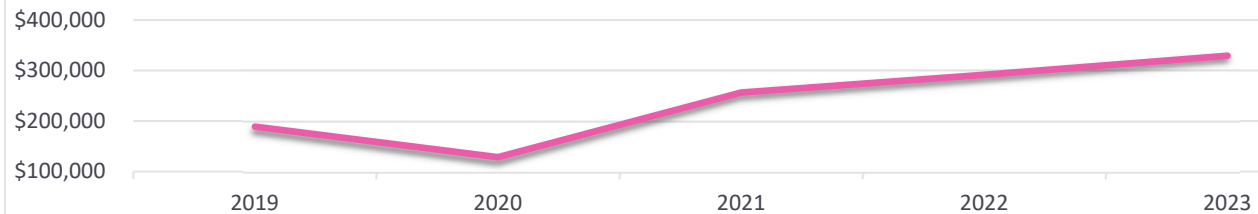




**Motor Vehicles Sales Tax - General Fund**

|           |      |         |      |         |      |         |      |           |      | % Over(Under) |         |
|-----------|------|---------|------|---------|------|---------|------|-----------|------|---------------|---------|
|           | 2019 |         | 2020 |         | 2021 |         | 2022 |           | 2023 | 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%  |
| YTD Total | \$   | 803,686 | \$   | 794,455 | \$   | 899,410 | \$   | 1,079,437 | \$   | 1,087,114     | 0.71%   |

### Motor Vehicle Sales Tax April: 2019 - 2023

**Building Use Tax - Capital Projects Fund**

|           |    |         |    |         |    |         |    |         |    | % Over(Under) |               |
|-----------|----|---------|----|---------|----|---------|----|---------|----|---------------|---------------|
|           |    | 2019    |    | 2020    |    | 2021    |    | 2022    |    | 2023          | 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%        |
| YTD Total | \$ | 619,514 | \$ | 577,348 | \$ | 436,194 | \$ | 240,458 | \$ | 233,831       | -2.76%        |

### Building Use Tax: April: 2019 - 2023

