



# Sales and Use Tax Report August 2022



Finance Department  
Issued  
September 12, 2022

## 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).

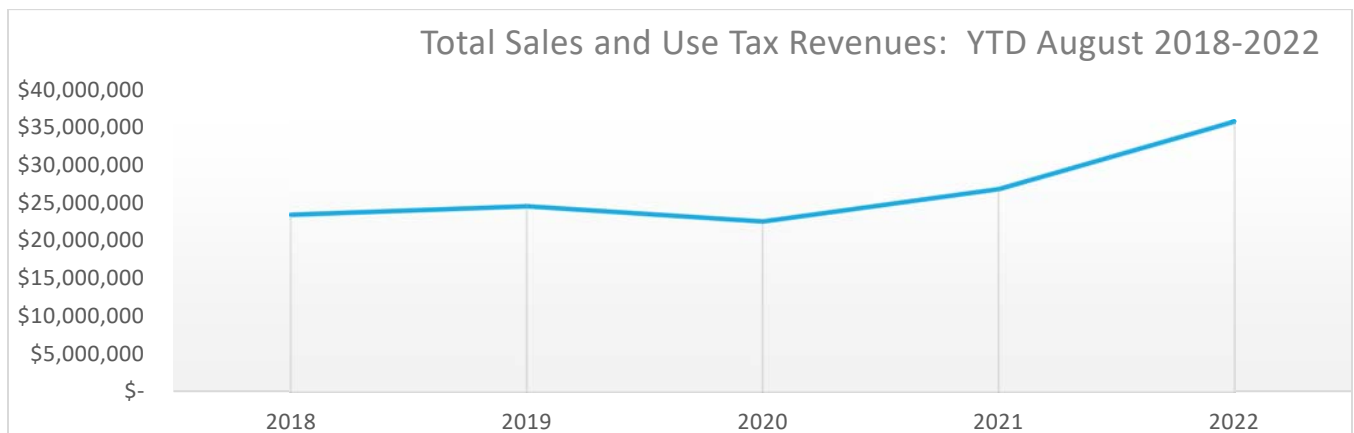
In November 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

August 2022	General Fund	Capital Projects Fund	3A Capital Fund
<i>Retail Sales Tax</i>	\$ 3,060,975	\$ -	\$ 759,721
<i>General Use Tax</i>	\$ 51,245	\$ -	\$ 12,811
<i>Building Use Tax</i>	\$ -	\$ 82,769	\$ 19,268
<i>Motor Vehicle Tax</i>	\$ 266,429	\$ -	\$ 66,607
<b>Total</b>	<b>\$ 3,378,649</b>	<b>\$ 82,769</b>	<b>\$ 858,407</b>

**August 2022  
Total = \$4,319,825**

**August 2022  
Year-to-Date Total =  
\$35,830,994**

August 2022 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund
<i>Retail Sales Tax</i>	\$ 26,259,844	\$ -	\$ 5,275,647
<i>General Use Tax</i>	\$ 946,810	\$ -	\$ 148,072
<i>Building Use Tax</i>	\$ -	\$ 646,875	\$ 139,522
<i>Motor Vehicle Tax</i>	\$ 2,088,949	\$ -	\$ 325,275
<b>Total</b>	<b>\$ 29,295,603</b>	<b>\$ 646,875</b>	<b>\$ 5,888,516</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.*

---

### August 2022 compared to August 2021:

- Retail sales tax revenues of \$3,060,975 were higher than 2021 by \$291,997 or 11%.
- General use tax revenues of \$51,245 were lower than 2021 by \$21,654 or 30%.
- Motor vehicle tax revenues of \$266,429 were lower than 2021 by \$8,276 or 3%

Overall, August 2022 compared to August 2021 sales and use taxes for the General Fund of \$3,378,648 were higher than 2021 by \$262,066 or 8%.

Year-to-date:

- Retail sales tax revenues of \$26,259,844 were higher than 2021 by \$3,595,418 or 16%.
- General use tax revenues of \$946,810 were higher than 2021 by \$88,587 or 10%.
- Motor vehicle tax revenues of \$2,088,949 were higher than 2021 by \$71,593 or 4%.

Overall, August 2022 compared to August 2021 sales and use taxes for the General Fund of \$29,295,603 were higher than 2021 by \$3,755,598 or 15%.

---

### August 2022 compared to August 2020:

- Retail sales tax revenues of \$3,060,975 were higher than 2020 by \$806,533 or 36%.
- General use tax revenues of \$51,245 were lower than 2020 by \$52,794 or 51%.
- Motor vehicle tax revenues of \$266,429 were higher than 2020 by \$45,666 or 21%.

Overall, August 2022 compared to August 2020 sales and use taxes for the General Fund of \$3,378,648 were higher than 2020 by \$799,405 or 31%.

Year-to-date:

- Retail sales tax revenues of \$26,259,844 were higher than 2020 by \$6,987,440 or 36%.
- General use tax revenues of \$946,810 were higher than 2020 by \$36,689 or 4%.
- Motor vehicle tax revenues of \$2,088,949 were higher than 2020 by \$613,210 or 42%.

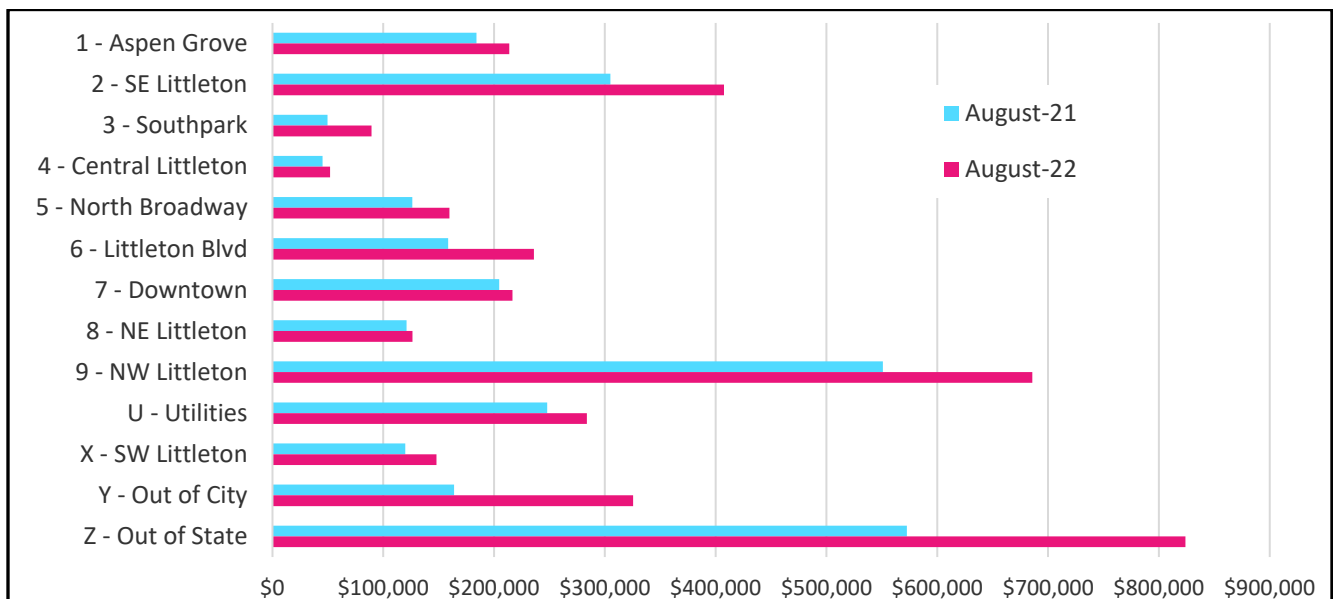
Overall, August 2021 compared to August 2020 sales and use taxes for the General Fund of \$29,295,603 were higher than 2020 by \$7,637,339 or 35%.

### 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 – both the General Fund and the 3A Capital Fund, total of 3.75% sales tax rate.

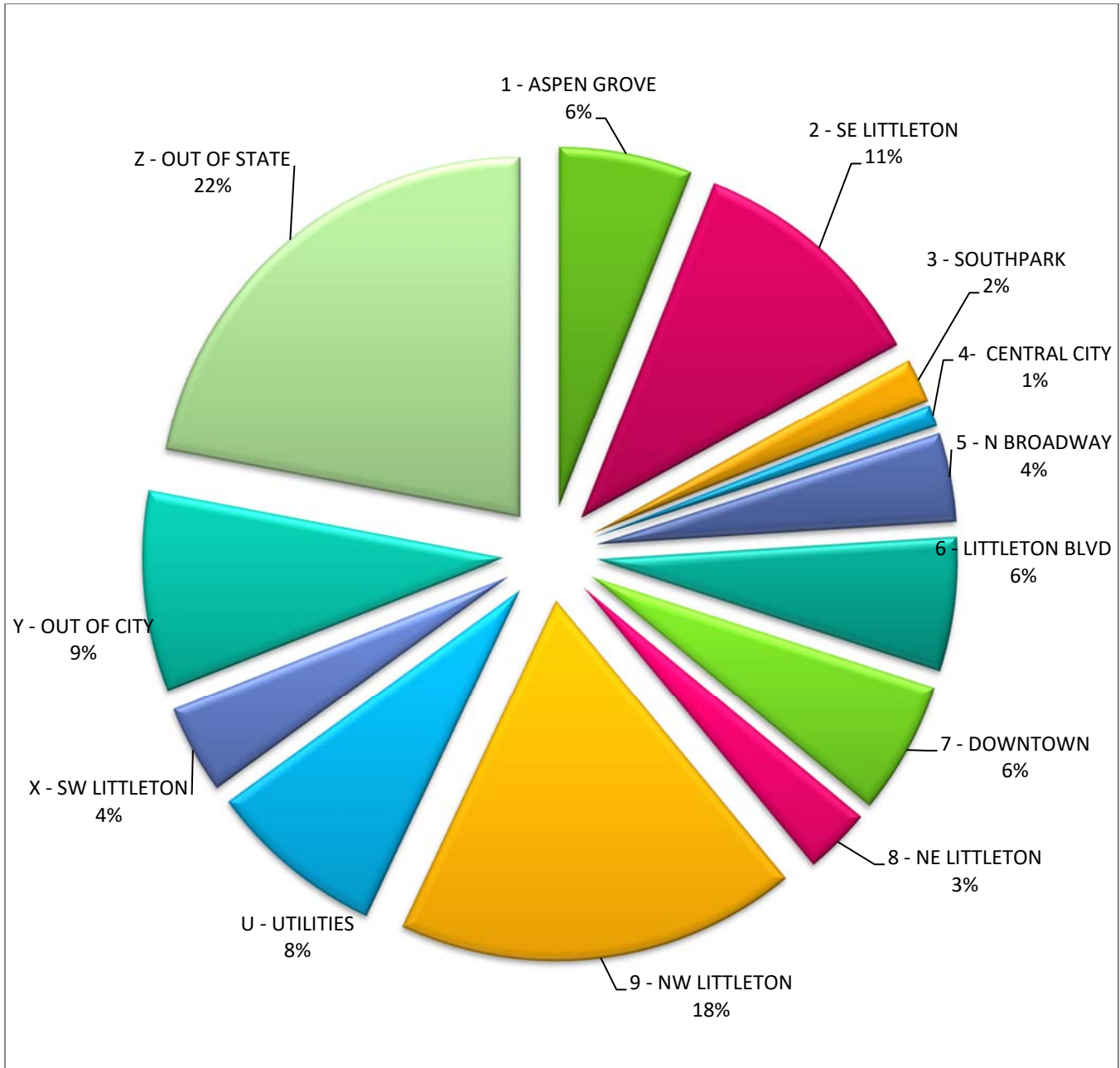
Location	August-21	August-22	Month-to Month % of Change	Up/ Down	YTD Aug-21	YTD Aug-22	YTD % Change	Up/ Down
1 - Aspen Grove	\$184,139	\$213,666	16.04%	↑	\$1,318,886	\$1,745,950	32.38%	↑
2 - SE Littleton	\$304,970	\$407,484	33.61%	↑	\$2,425,332	\$3,209,705	32.34%	↑
3 - Southpark	\$49,633	\$89,377	80.08%	↑	\$444,044	\$703,568	58.45%	↑
4 - Central Littleton	\$45,245	\$51,994	14.92%	↑	\$305,079	\$380,349	24.67%	↑
5 - North Broadway	\$126,161	\$159,725	26.60%	↑	\$880,583	\$1,182,552	34.29%	↑
6 - Littleton Blvd	\$158,504	\$235,888	48.82%	↑	\$1,091,146	\$1,775,538	62.72%	↑
7 - Downtown	\$204,618	\$216,561	5.84%	↑	\$1,280,036	\$1,812,712	41.61%	↑
8 - NE Littleton	\$120,982	\$126,301	4.40%	↑	\$879,699	\$1,075,694	22.28%	↑
9 - NW Littleton	\$550,923	\$685,838	24.49%	↑	\$3,957,120	\$5,014,084	26.71%	↑
U - Utilities	\$247,950	\$283,748	14.44%	↑	\$1,953,479	\$2,510,919	28.54%	↑
X - SW Littleton	\$119,871	\$147,987	23.45%	↑	\$738,259	\$976,408	32.26%	↑
Y - Out of City	\$163,831	\$325,538	98.70%	↑	\$2,016,415	\$3,244,488	60.90%	↑
Z - Out of State	\$572,581	\$823,973	43.90%	↑	\$6,242,879	\$9,061,134	45.14%	↑
Refund & Adjustments	-\$7,530	\$116,672			-\$15,456	-\$62,731		
<b>Total - All Area</b>	<b>\$2,841,877</b>	<b>\$3,884,752</b>	<b>36.70%</b>	<b>↑</b>	<b>\$23,517,503</b>	<b>\$32,630,372</b>	<b>38.75%</b>	<b>↑</b>

*\*Due to delayed mail delivery, there is a timing issue which will affect reconciliation of report to financials.*



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 2022**  
**(July Filing Period)**

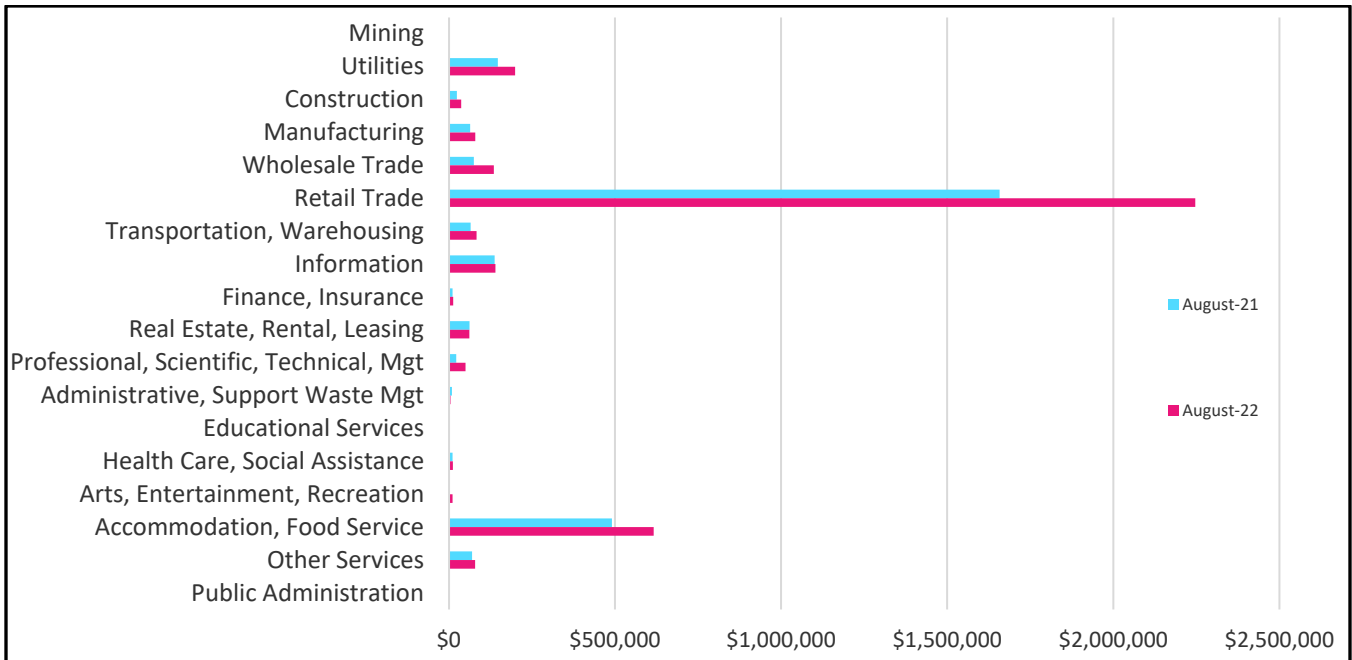


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

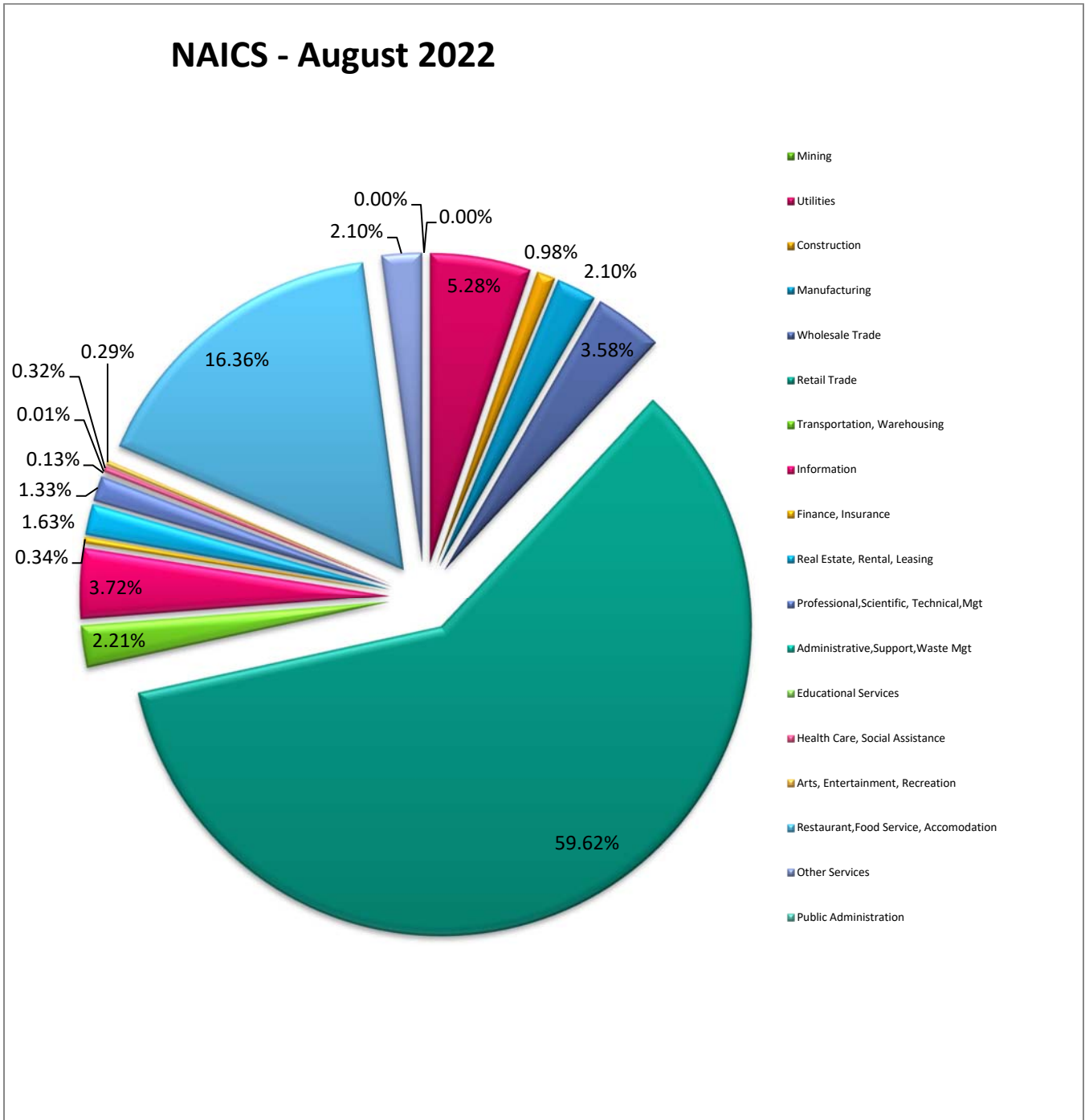
**Retail Sales and General Use Tax Trends by NAICS – Industry**

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 – both the General Fund and the 3A Capital Fund, total of 3.75%.

NAICS SECTORS	August-21	August-22	Month-to Month % of Change	Up/ Down	YTD Aug-21	YTD Aug-22	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$147,195	\$199,069	35.24%	↑	\$1,054,727	\$1,476,716	40.01%	↑
Construction	\$23,803	\$36,852	54.82%	↑	\$306,511	\$354,809	15.76%	↑
Manufacturing	\$63,805	\$79,124	24.01%	↑	\$722,005	\$1,029,175	42.54%	↑
Wholesale Trade	\$75,051	\$134,988	79.86%	↑	\$945,233	\$1,334,683	41.20%	↑
Retail Trade	\$1,657,980	\$2,247,012	35.53%	↑	\$12,860,185	\$18,577,059	44.45%	↑
Transportation, Warehousing	\$65,594	\$83,227	26.88%	↑	\$783,366	\$679,192	-13.30%	↓
Information	\$137,614	\$140,059	1.78%	↑	\$1,529,777	\$1,898,208	24.08%	↑
Finance, Insurance	\$10,948	\$12,717	16.15%	↑	\$121,464	\$136,236	12.16%	↑
Real Estate, Rental, Leasing	\$61,955	\$61,358	-0.96%	↓	\$837,398	\$991,096	18.35%	↑
Professional, Scientific, Technical, Mgt	\$21,864	\$49,986	128.63%	↑	\$391,317	\$554,705	41.75%	↑
Administrative, Support Waste Mgt	\$9,226	\$4,835	-47.60%	↓	\$170,870	\$187,540	9.76%	↑
Educational Services	\$89	\$422	376.23%	↑	\$2,090	\$2,659	27.24%	↑
Health Care, Social Assistance	\$10,815	\$12,144	12.29%	↑	\$124,667	\$146,729	17.70%	↑
Arts, Entertainment, Recreation	\$3,356	\$10,851	223.32%	↑	\$46,568	\$75,445	62.01%	↑
Accommodation, Food Service	\$490,453	\$616,457	25.69%	↑	\$3,066,362	\$4,459,650	45.44%	↑
Other Services	\$69,661	\$78,979	13.38%	↑	\$570,236	\$788,481	38.27%	↑
Public Administration	\$0	\$0	0.00%	▲	\$183	\$719	292.49%	↑
Refund & Adjustments	-\$7,530	\$116,672			-\$15,456	-\$62,731		
<b>TOTAL</b>	<b>\$2,841,877</b>	<b>\$3,884,752</b>	<b>36.70%</b>	<b>↑</b>	<b>\$23,517,503</b>	<b>\$32,630,372</b>	<b>38.75%</b>	<b>↑</b>



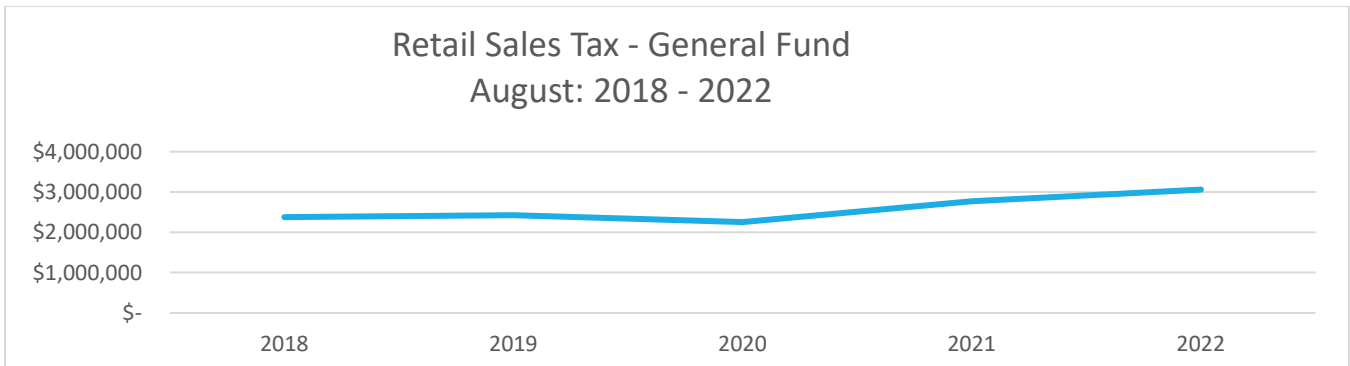
**Retail Sales and General Use Tax Revenues  
Percentage of Collections by Industry (NAICS)  
August 2022  
(July Filing Period)**



**Sales and Use Tax Revenues for August 2022  
(July Filing Period)**

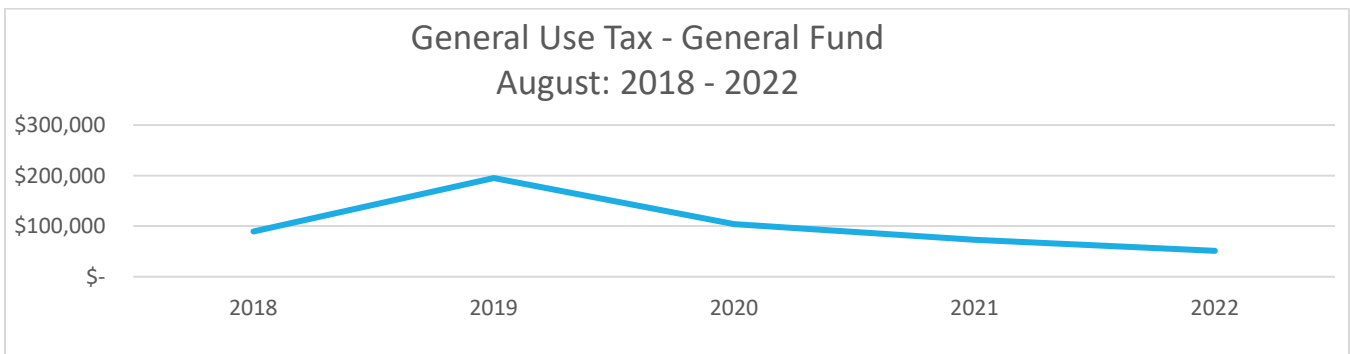
**Retail Sales Tax - General Fund**

	2018		2019		2020		2021		2022		% Over(Under) Previous Year
Jan	\$	3,403,656	\$	3,450,672	\$	3,876,757	\$	3,748,875	\$	4,699,789	25.37%
Feb	\$	2,042,580	\$	2,102,509	\$	2,129,380	\$	2,243,614	\$	2,574,343	14.74%
Mar	\$	1,757,717	\$	1,919,958	\$	1,853,086	\$	2,072,372	\$	2,573,621	24.19%
Apr	\$	2,618,715	\$	2,669,311	\$	2,331,844	\$	3,168,973	\$	3,518,254	11.02%
May	\$	2,194,168	\$	2,337,502	\$	1,753,173	\$	2,509,024	\$	2,529,329	0.81%
June	\$	2,285,872	\$	2,308,593	\$	2,084,197	\$	2,629,480	\$	3,289,136	25.09%
Jul	\$	2,735,229	\$	2,934,241	\$	2,989,524	\$	3,523,110	\$	4,014,397	13.94%
Aug	\$	2,375,024	\$	2,423,481	\$	2,254,442	\$	2,768,978	\$	3,060,975	10.55%
<b>YTD Total</b>	<b>\$</b>	<b>19,412,960</b>	<b>\$</b>	<b>20,146,268</b>	<b>\$</b>	<b>19,272,403</b>	<b>\$</b>	<b>22,664,426</b>	<b>\$</b>	<b>26,259,844</b>	<b>15.86%</b>



**General Use Tax - General Fund**

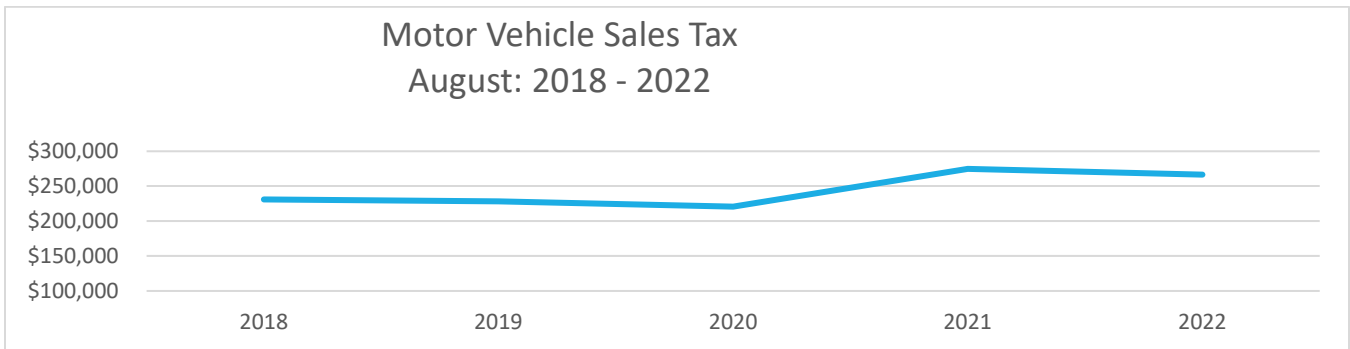
	2018		2019		2020		2021		2022		% Over(Under) Previous Year
Jan	\$	300,586	\$	305,592	\$	353,871	\$	235,971	\$	267,060	13.17%
Feb	\$	244,152	\$	245,014	\$	57,270	\$	107,411	\$	131,974	22.87%
Mar	\$	45,818	\$	216,146	\$	84,082	\$	123,701	\$	74,321	-39.92%
Apr	\$	168,105	\$	214,415	\$	82,690	\$	91,078	\$	122,262	34.24%
May	\$	181,455	\$	55,965	\$	44,583	\$	77,082	\$	62,223	-19.28%
Jun	\$	133,400	\$	66,304	\$	76,121	\$	37,058	\$	83,970	126.59%
Jul	\$	146,384	\$	134,036	\$	107,466	\$	113,023	\$	153,755	36.04%
Aug	\$	89,275	\$	195,341	\$	104,039	\$	72,899	\$	51,245	-29.71%
<b>YTD Total</b>	<b>\$</b>	<b>1,309,174</b>	<b>\$</b>	<b>1,432,815</b>	<b>\$</b>	<b>910,121</b>	<b>\$</b>	<b>858,223</b>	<b>\$</b>	<b>946,810</b>	<b>10.32%</b>





**Motor Vehicles Sales Tax - General Fund**

	2018		2019		2020		2021		2022		% Over(Under) Previous Year
Jan	\$	171,716	\$	265,667	\$	230,784	\$	234,540	\$	251,266	7.13%
Feb	\$	219,743	\$	178,221	\$	245,434	\$	231,482	\$	250,648	8.28%
Mar	\$	181,305	\$	170,884	\$	189,739	\$	176,969	\$	285,936	61.57%
Apr	\$	223,326	\$	188,914	\$	128,498	\$	256,418	\$	291,587	13.72%
May	\$	223,445	\$	254,847	\$	141,362	\$	243,853	\$	257,081	5.42%
Jun	\$	208,257	\$	221,066	\$	104,010	\$	297,421	\$	219,902	-26.06%
Jul	\$	194,183	\$	211,933	\$	215,149	\$	301,968	\$	266,100	-11.88%
Aug	\$	230,833	\$	228,190	\$	220,763	\$	274,705	\$	266,429	-3.01%
<b>YTD Total</b>	<b>\$</b>	<b>1,652,808</b>	<b>\$</b>	<b>1,719,721</b>	<b>\$</b>	<b>1,475,738</b>	<b>\$</b>	<b>2,017,357</b>	<b>\$</b>	<b>2,088,949</b>	<b>3.55%</b>



**Building Use Tax - Capital Projects Fund**

	2018		2019		2020		2021		2022		% Over(Under) Previous Year
Jan	\$	74,220	\$	67,084	\$	148,259	\$	181,172	\$	33,009	-81.78%
Feb	\$	113,758	\$	282,498	\$	119,344	\$	74,461	\$	51,328	-31.07%
Mar	\$	118,006	\$	53,536	\$	70,541	\$	84,061	\$	100,499	19.56%
Apr	\$	215,873	\$	216,396	\$	239,204	\$	96,500	\$	55,622	-42.36%
May	\$	35,561	\$	271,609	\$	42,430	\$	55,287	\$	142,649	158.02%
Jun	\$	39,023	\$	217,245	\$	91,675	\$	211,214	\$	102,708	-51.37%
Jul	\$	49,308	\$	110,643	\$	76,644	\$	394,193	\$	78,290	-80.14%
Aug	\$	437,181	\$	63,265	\$	116,646	\$	221,733	\$	82,769	-62.67%
<b>YTD Total</b>	<b>\$</b>	<b>1,082,929</b>	<b>\$</b>	<b>1,282,276</b>	<b>\$</b>	<b>904,744</b>	<b>\$</b>	<b>1,318,620</b>	<b>\$</b>	<b>646,875</b>	<b>-50.94%</b>

