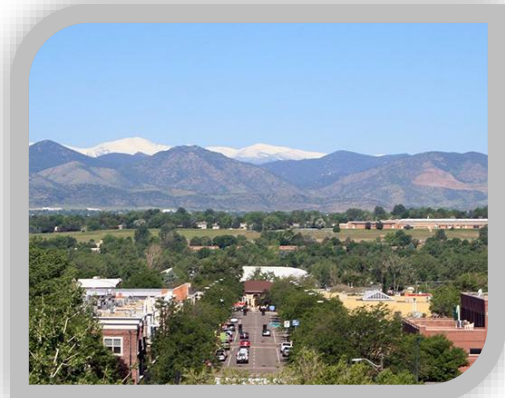




Sales and Use Tax Report August 2025



Finance Department
Issued
September 19, 2025

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. The Marijuana Retail Sales Tax was increased from 3% to 7% in 2025. The increased funds are restricted for use by Police for health needs.

The following table shows year-to-date sales and use tax activity by fund:

August 2025 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodger's Tax Fund	4% Marijuana Restricted Fund	Total
Retail Sales Tax	\$ 28,096,100	\$ -	\$ 6,929,491	\$ -	\$ 278,648	\$35,304,238
General Use Tax	\$ 717,632	\$ -	\$ 179,408	\$ -	\$ -	\$897,039
Building Use Tax	\$ -	\$ 3,468,376	\$ 867,122	\$ -	\$ -	\$4,335,498
Motor Vehicle Tax	\$ 2,190,300	\$ -	\$ 547,575	\$ -	\$ -	\$2,737,875
Lodger's Tax	\$ -	\$ -	\$ -	\$ 539,477	\$ -	\$539,477
Total	\$ 31,004,032	\$ 3,468,376	\$ 8,523,596	\$ 539,477	\$ 278,648	\$ 43,814,128

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 the General Fund's tax revenue budget, with the addition of general use tax, it is 88%. *Note: This does not include voter approved 3A sales and use tax which is reported separately in the 3A Capital Improvement Fund.*

August 2025 Year-to-date compared to August 2024 Year to date for the general fund:

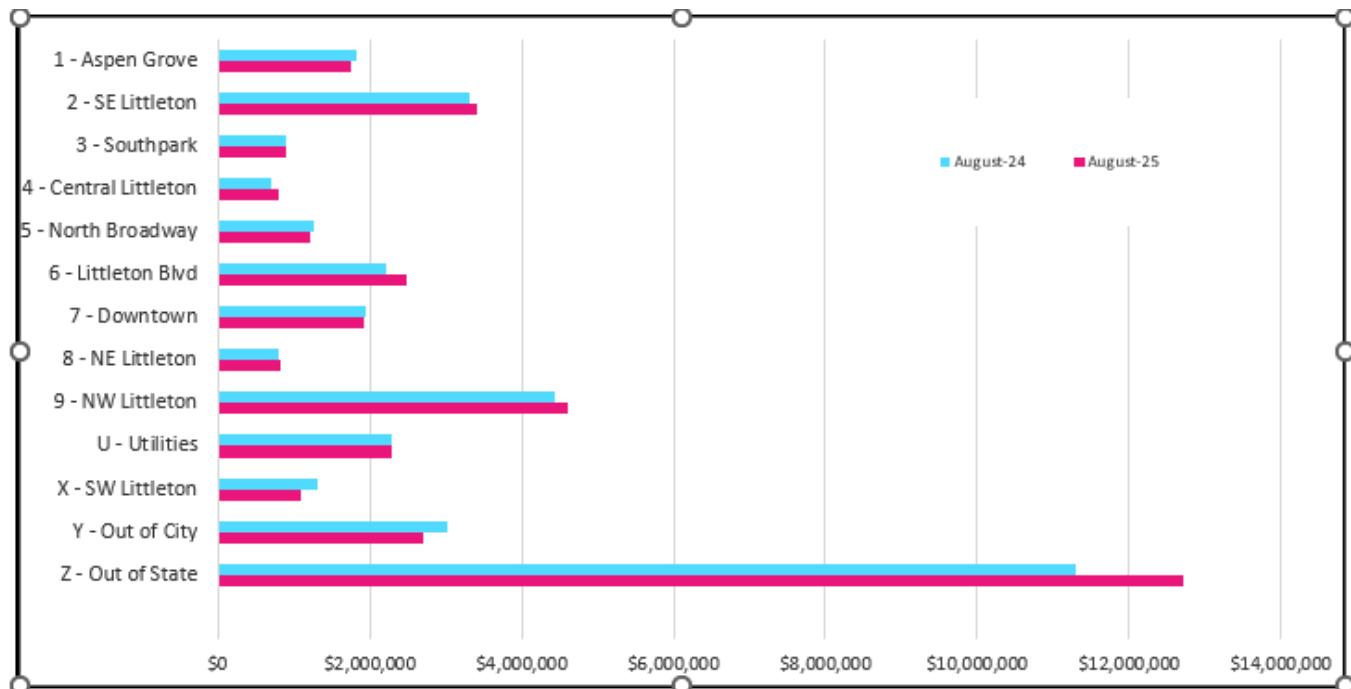
- Retail sales tax revenues of \$28.1 million were higher than 2024 by \$1 million or 4%.
- General use tax revenues of \$718 thousand were lower than 2024 by \$65 thousand or -8%.
- Motor vehicle tax revenues of \$2.2 million were higher than 2024 by \$99 thousand or 5%.

Overall, August 2025 year-to-date compared to August 2024 year-to-date sales and use taxes for the General Fund of \$31 million were higher than 2024 by \$1.1 million or 4%.

Retail Sales and General Use Tax by Geographic Location

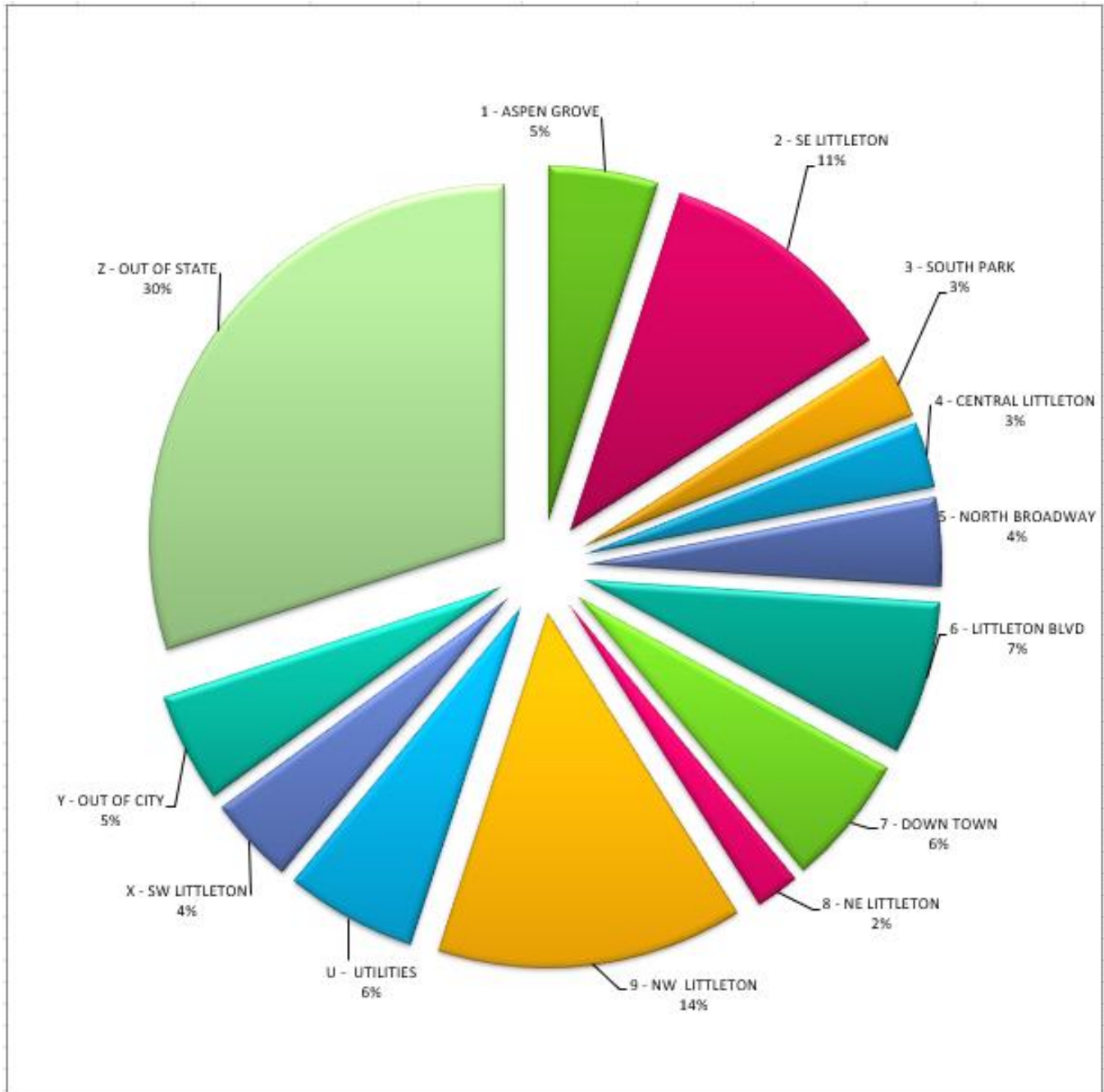
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), additional marijuana tax (4%) and lodgers tax (5%). The City also receives a monthly 1.5% sales tax share back from the State on retail marijuana that is included in the chart. This does not include motor vehicle or building use tax.

Location	August-24	August-25	PY Month-to CY Month % of Change	Up/ Down	YTD Aug-24	YTD Aug-25	YTD % Change	Up/ Down
1 - Aspen Grove	\$226,644	\$199,085	-12.16%	↓	\$1,817,722	\$1,751,050	-3.67%	↓
2 - SE Littleton	\$424,704	\$464,782	9.44%	↑	\$3,312,403	\$3,422,604	3.33%	↑
3 - Southpark	\$97,580	\$108,421	11.11%	↑	\$900,038	\$889,344	-1.19%	↓
4 - Central Littleton	\$106,377	\$145,006	36.31%	↑	\$695,915	\$811,308	16.58%	↑
5 - North Broadway	\$144,756	\$164,826	13.86%	↑	\$1,252,719	\$1,222,436	-2.42%	↓
6 - Littleton Blvd	\$276,400	\$301,345	9.03%	↑	\$2,220,266	\$2,488,723	12.09%	↑
7 - Downtown	\$236,362	\$235,697	-0.28%	↓	\$1,946,549	\$1,912,520	-1.75%	↓
8 - NE Littleton	\$99,314	\$93,501	-5.85%	↓	\$791,107	\$818,148	3.42%	↑
9 - NW Littleton	\$674,056	\$602,971	-10.55%	↓	\$4,425,092	\$4,600,280	3.96%	↑
U - Utilities	\$285,412	\$270,660	-5.17%	↓	\$2,284,566	\$2,293,561	0.39%	↑
X - SW Littleton	\$186,651	\$167,058	-10.50%	↓	\$1,316,384	\$1,093,083	-16.96%	↓
Y - Out of City	\$206,378	\$214,563	3.97%	↑	\$3,016,641	\$2,693,042	-10.73%	↓
Z - Out of State	\$1,325,417	\$1,271,303	-4.08%	↓	\$11,298,490	\$12,722,751	12.61%	↑
Refund & Adjustments	\$12,287	\$0		↑	\$8,320	\$3,931		
Total - All Area	\$4,302,340	\$4,239,218	-1.47%	↓	\$35,286,211	\$36,722,780	4.07%	↑



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 2025
(July Filing Period)

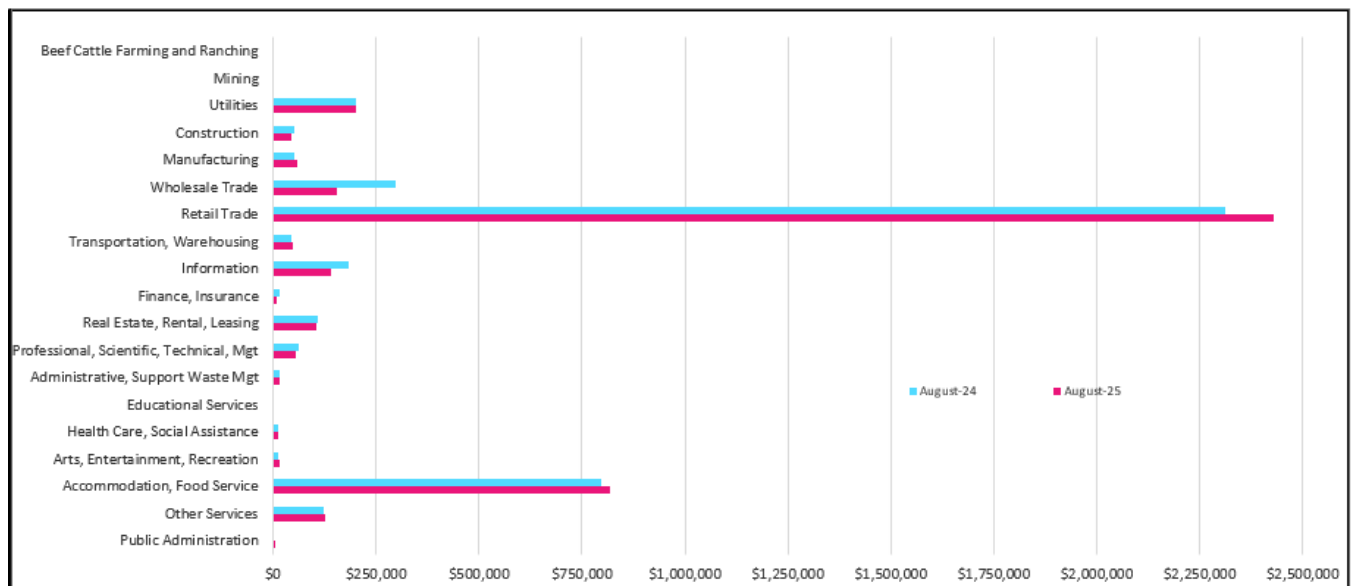


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

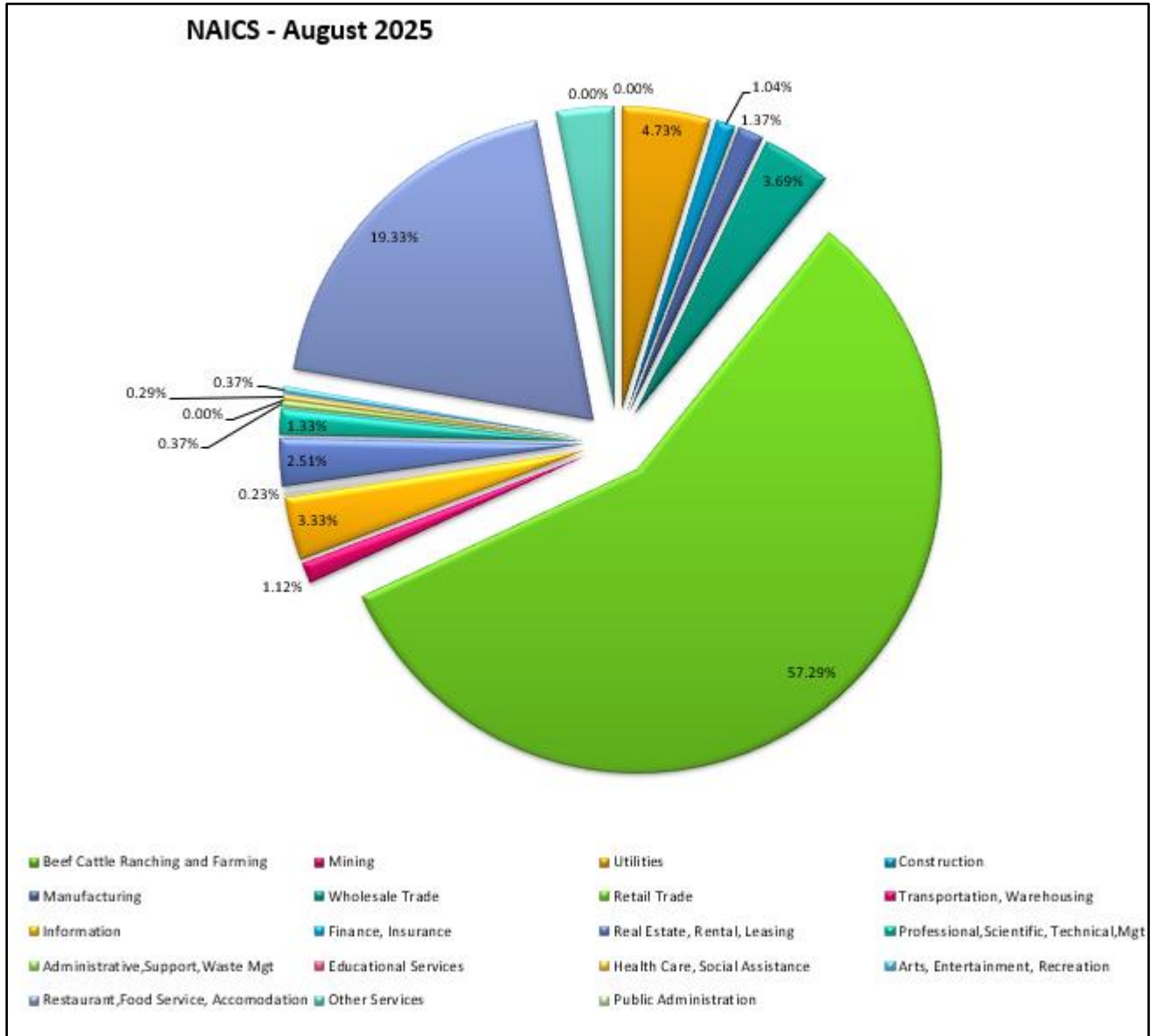
Retail Sales and General Use Tax Trends by NAICS – Industry

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%), additional marijuana tax (4%) and lodgers tax (5%). The City also receives a monthly 1.5% sales tax share back from the State on retail marijuana sales that is included in the chart. This does not include motor vehicle or building use tax.

NAICS SECTORS	August-24	August-25	PY Month-to CY Month % of Change	Up/ Down	YTD Aug-24	YTD Aug-25	YTD % Change	Up/ Down
Beef Cattle Farming and Ranching	\$0	\$0.00	0.00%	▲	\$0	\$267	0.00%	▲
Mining	\$0	\$0.00	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$200,649	\$200,686	0.02%	▲	\$1,543,008	\$1,562,945	1.29%	▲
Construction	\$51,255	\$44,017	-14.12%	▼	\$485,420	\$491,637	1.28%	▲
Manufacturing	\$52,339	\$58,138	11.08%	▲	\$817,115	\$882,436	7.99%	▲
Wholesale Trade	\$298,262	\$156,431	-47.55%	▼	\$1,646,323	\$1,792,853	8.90%	▲
Retail Trade	\$2,312,795	\$2,428,443	5.00%	▲	\$19,539,413	\$20,440,608	4.61%	▲
Transportation, Warehousing	\$44,083	\$47,383	7.49%	▲	\$378,005	\$395,877	4.73%	▲
Information	\$183,017	\$141,371	-22.76%	▼	\$1,471,250	\$1,441,597	-2.02%	▼
Finance, Insurance	\$14,803	\$9,620	-35.01%	▼	\$162,610	\$141,688	-12.87%	▼
Real Estate, Rental, Leasing	\$109,838	\$106,252	-3.27%	▼	\$1,178,189	\$1,285,831	9.14%	▲
Professional, Scientific, Technical, Mgt	\$63,418	\$56,493	-10.92%	▼	\$621,091	\$717,717	15.56%	▲
Administrative, Support Waste Mgt	\$15,952	\$15,763	-1.18%	▼	\$351,926	\$260,116	-26.09%	▼
Educational Services	\$0	\$0	0.00%	▲	\$3,136	\$112,665	3492.87%	▲
Health Care, Social Assistance	\$11,833	\$12,297	3.92%	▲	\$138,065	\$114,717	-16.91%	▼
Arts, Entertainment, Recreation	\$12,043	\$15,735	30.65%	▲	\$91,797	\$95,999	4.58%	▲
Accommodation, Food Service	\$796,414	\$819,398	2.89%	▲	\$5,703,885	\$4,992,273	-12.48%	▼
Other Services	\$123,355	\$127,187	3.11%	▲	\$1,143,686	\$1,836,339	60.56%	▲
Public Administration	\$0	\$3	0.00%	▲	\$2,972	\$153,285	5057.32%	▲
Refund & Adjustments	\$12,287	\$0		▼	\$8,320	\$3,931		
TOTAL	\$4,302,341	\$4,239,218	-1.47%	▼	\$35,286,212	\$36,722,780	4.07%	▲



Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
August 2025
(July Filing Period)

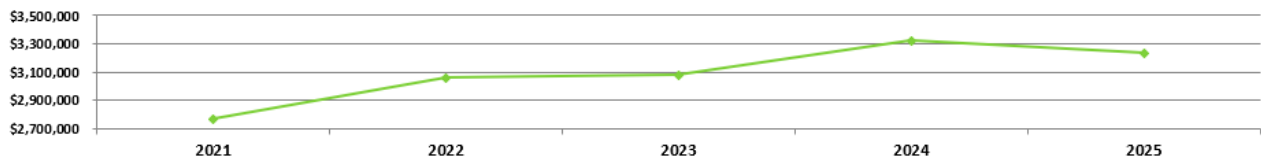


Sales and Use Tax Revenues for August 2025 (July Filing Period)

Retail Sales Tax - General Fund

	2021		2022		2023		2024		2025	% Over(Under) Previous Year
Jan	\$	3,748,875	\$	4,699,790	\$	4,913,403	\$	4,826,843	\$5,019,641	3.99%
Feb	\$	2,243,614	\$	2,574,343	\$	2,692,014	\$	2,660,367	\$2,814,735	7.27%
Mar	\$	2,072,372	\$	2,573,621	\$	2,544,130	\$	2,643,012	\$2,673,169	2.51%
Apr	\$	3,168,973	\$	3,518,254	\$	3,641,668	\$	3,544,101	\$3,775,095	7.66%
May	\$	2,509,024	\$	2,529,329	\$	2,950,706	\$	2,982,291	\$3,247,303	10.20%
Jun	\$	2,629,480	\$	3,289,136	\$	3,024,665	\$	3,060,908	\$3,111,847	3.05%
Jul	\$	3,523,110	\$	4,014,397	\$	3,996,506	\$	4,025,575	\$4,219,199	4.81%
Aug	\$	2,768,978	\$	3,060,975	\$	3,076,782	\$	3,323,309	\$3,235,110	-2.65%
Total	\$	34,775,033	\$	39,332,566	\$	39,424,383	\$	39,900,805	\$28,096,100	
YTD Total	\$	22,664,426	\$	26,259,844	\$	26,839,873	\$	27,066,407	\$ 28,096,100	3.80%
Refunds YTD							\$	8,320	\$ 3,931	
YTD ADJUSTED TOTAL							\$	27,074,727	\$ 28,100,031	

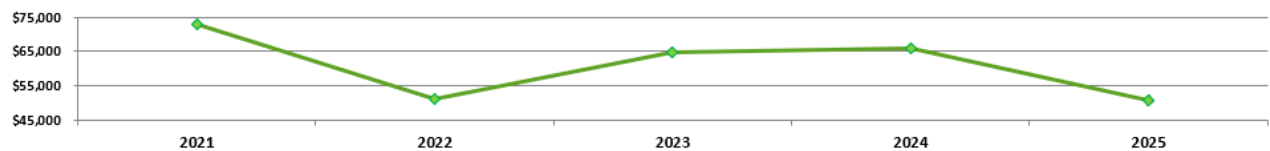
Retail Sales Tax - General Fund
August: 2021 - 2025



General Use Tax - General Fund

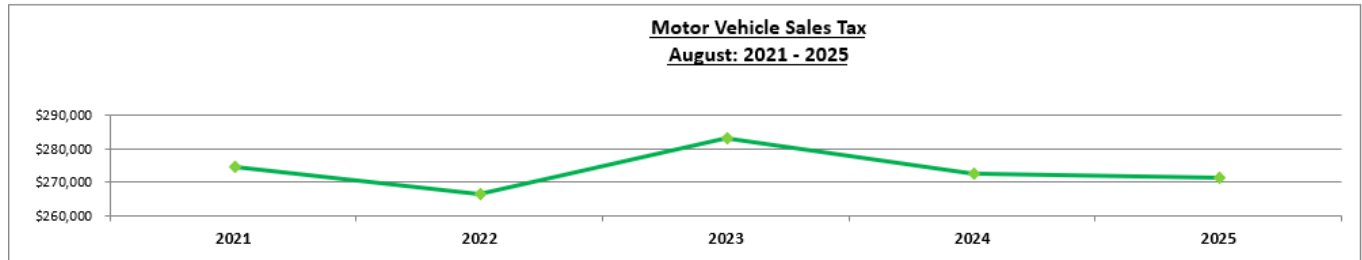
	2021		2022		2023		2024		2025	% Over(Under) Previous Year
Jan	\$	235,971	\$	267,059	\$	203,655	\$	179,046	\$150,549	-15.92%
Feb	\$	107,411	\$	131,974	\$	84,130	\$	86,886	\$59,417	-31.61%
Mar	\$	123,701	\$	74,321	\$	160,487	\$	43,643	\$49,810	14.13%
Apr	\$	91,078	\$	122,262	\$	146,120	\$	110,379	\$103,289	-6.42%
May	\$	77,082	\$	62,223	\$	53,957	\$	61,392	\$54,456	-11.30%
Jun	\$	37,058	\$	83,970	\$	61,249	\$	75,990	\$52,904	-30.38%
Jul	\$	113,023	\$	153,755	\$	130,830	\$	159,017	\$196,275	23.43%
Aug	\$	72,899	\$	51,245	\$	64,957	\$	66,116	\$50,932	-22.97%
Total	\$	1,260,933	\$	1,343,853	\$	1,271,277	\$	1,143,387	\$717,632	
YTD Total	\$	858,223	\$	946,809	\$	905,388	\$	782,469	\$ 717,632	-8.29%

General Use Tax - General Fund
August: 2021 - 2025

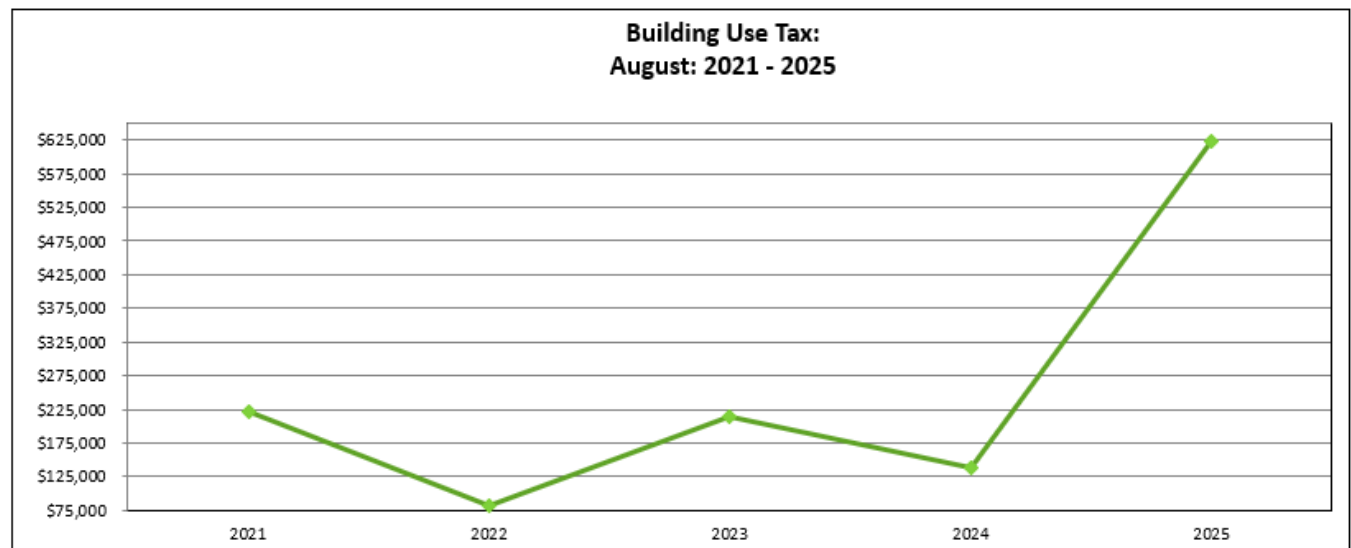


Motor Vehicles Sales Tax - General Fund

		2021		2022		2023		2024		2025	% Over(Under) Previous Year
Jan	\$	234,540	\$	251,266	\$	230,579	\$	277,003	\$	281,917	1.77%
Feb	\$	231,482	\$	250,648	\$	296,975	\$	246,864	\$	303,827	23.07%
Mar	\$	176,969	\$	285,936	\$	230,214	\$	256,298	\$	284,399	10.96%
Apr	\$	256,418	\$	291,587	\$	329,347	\$	234,413	\$	262,546	12.00%
May	\$	243,853	\$	257,081	\$	305,466	\$	272,066	\$	236,900	-12.93%
Jun	\$	297,421	\$	219,902	\$	287,000	\$	272,502	\$	283,087	3.88%
Jul	\$	301,968	\$	266,100	\$	244,391	\$	259,255	\$	266,280	2.71%
Aug	\$	274,705	\$	266,429	\$	283,227	\$	272,665	\$	271,344	-0.48%
Total	\$	3,114,352	\$	3,112,956	\$	3,332,680	\$	3,074,808	\$	2,190,300	
YTD Total	\$	2,017,357	\$	2,088,949	\$	2,207,199	\$	2,091,066	\$	2,190,300	4.75%

**Building Use Tax - Capital Projects Fund**

		2021		2022		2023		2024		2025	% Over(Under) Previous Year
Jan	\$	181,172	\$	33,009	\$	55,244	\$	308,423	\$	62,897	-79.61%
Feb	\$	74,461	\$	51,328	\$	64,918	\$	105,299	\$	198,140	88.17%
Mar	\$	84,061	\$	100,499	\$	46,963	\$	93,378	\$	91,160	-2.37%
Apr	\$	96,500	\$	55,622	\$	66,707	\$	142,576	\$	72,962	-48.83%
May	\$	55,287	\$	142,649	\$	1,090,988	\$	435,638	\$	1,400,150	221.40%
Jun	\$	211,214	\$	102,708	\$	83,325	\$	123,230	\$	781,515	534.19%
Jul	\$	394,193	\$	78,290	\$	159,396	\$	134,872	\$	239,225	77.37%
Aug	\$	221,733	\$	82,769	\$	214,966	\$	139,006	\$	622,327	347.70%
Total	\$	1,685,518	\$	1,087,536	\$	2,390,116	\$	3,925,951	\$	3,468,376	
YTD Total	\$	1,318,620	\$	646,875	\$	1,782,506	\$	1,482,421	\$	3,468,376	133.97%



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

									% Over(Under)
		2021	2022	2023	2024	2025	Previous Year		
Jan	\$	-	\$	1,340,907	\$	1,388,813	\$	1,358,537	-2.18%
Feb	\$	-	\$	577,754	\$	780,700	\$	829,153	7.04%
Mar	\$	-	\$	662,088	\$	751,302	\$	751,814	1.01%
Apr	\$	-	\$	969,260	\$	1,056,936	\$	986,751	6.08%
May		\$	\$	765,409	\$	1,114,054	\$	923,561	32.56%
Jun		\$	\$	919,719	\$	879,014	\$	869,803	21.90%
July		\$	\$	1,135,878	\$	1,128,494	\$	1,134,428	7.46%
Aug		\$	\$	858,407	\$	912,259	\$	910,009	13.61%
YTD Total	\$	-	\$	5,888,515	\$	7,963,666	\$	7,732,297	10.23%
Refunds					\$	70	\$	2,397	
YTD ADJUSTED TOTAL					\$	7,732,227	\$	8,521,198	

Retail, General Use, Motor Vehicle, Building Tax 3A Capital Fund
August 2022-2025

