



# Sales and Use Tax Report January 2023



Finance Department  
Issued  
February 17, 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).

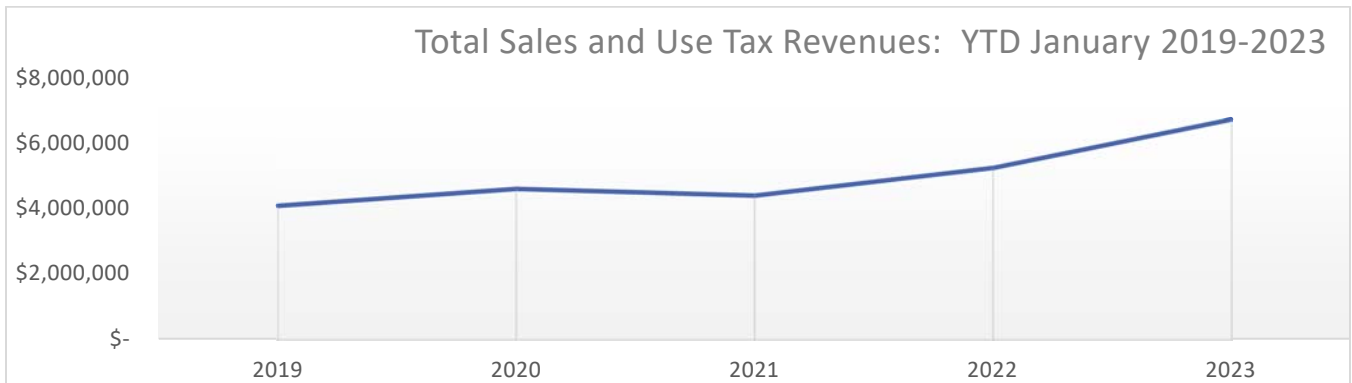
An additional 0.75% in sales and use tax revenues (retail sales tax, general use tax, motor vehicle tax and building use tax) are to be used for capital improvement projects (3A Capital Improvement Fund).

January 2023	General Fund	Capital Projects Fund	3A Capital Fund
<i>Retail Sales Tax</i>	\$ 4,897,850	\$ -	\$ 1,230,051
<i>General Use Tax</i>	\$ 203,655	\$ -	\$ 50,880
<i>Building Use Tax</i>	\$ -	\$ 55,244	\$ 13,258
<i>Motor Vehicle Tax</i>	\$ 230,578	\$ -	\$ 57,645
<b>Total</b>	<b>\$ 5,332,083</b>	<b>\$ 55,244</b>	<b>\$ 1,351,834</b>

*January 2023  
Total = \$6,739,161*

*January 2023  
Year-to-Date  
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## 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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### January 2023 compared to January 2022:

- Retail sales tax revenues of \$4,897,850 were higher than 2022 by \$198,060 or 4%.
- General use tax revenues of \$203,655 were lower than 2022 by \$63,404 or 24%.
- Motor vehicle tax revenues of \$230,578 were lower than 2022 by \$20,688 or 8%

Overall, January 2023 compared to January 2022 sales and use taxes for the General Fund of \$5,332,083 were higher than 2022 by \$113,968 or 2%.

### Year-to-date:

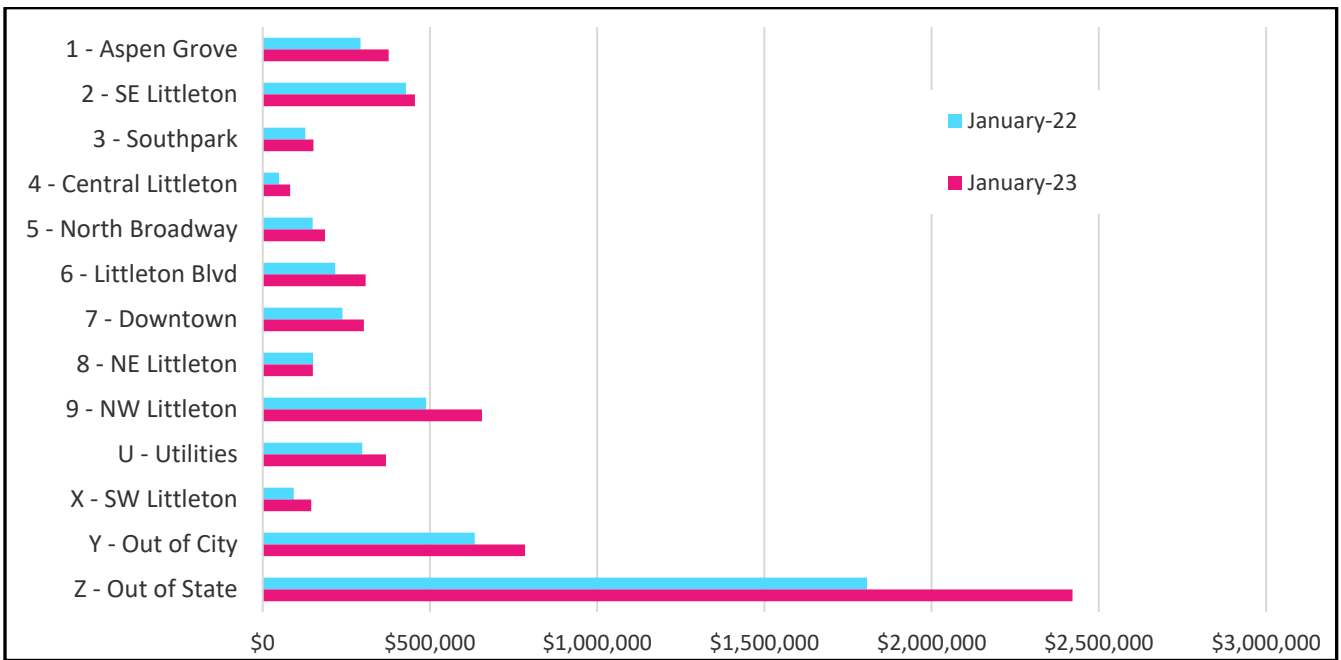
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### Retail Sales and General Use Tax by Geographic Location

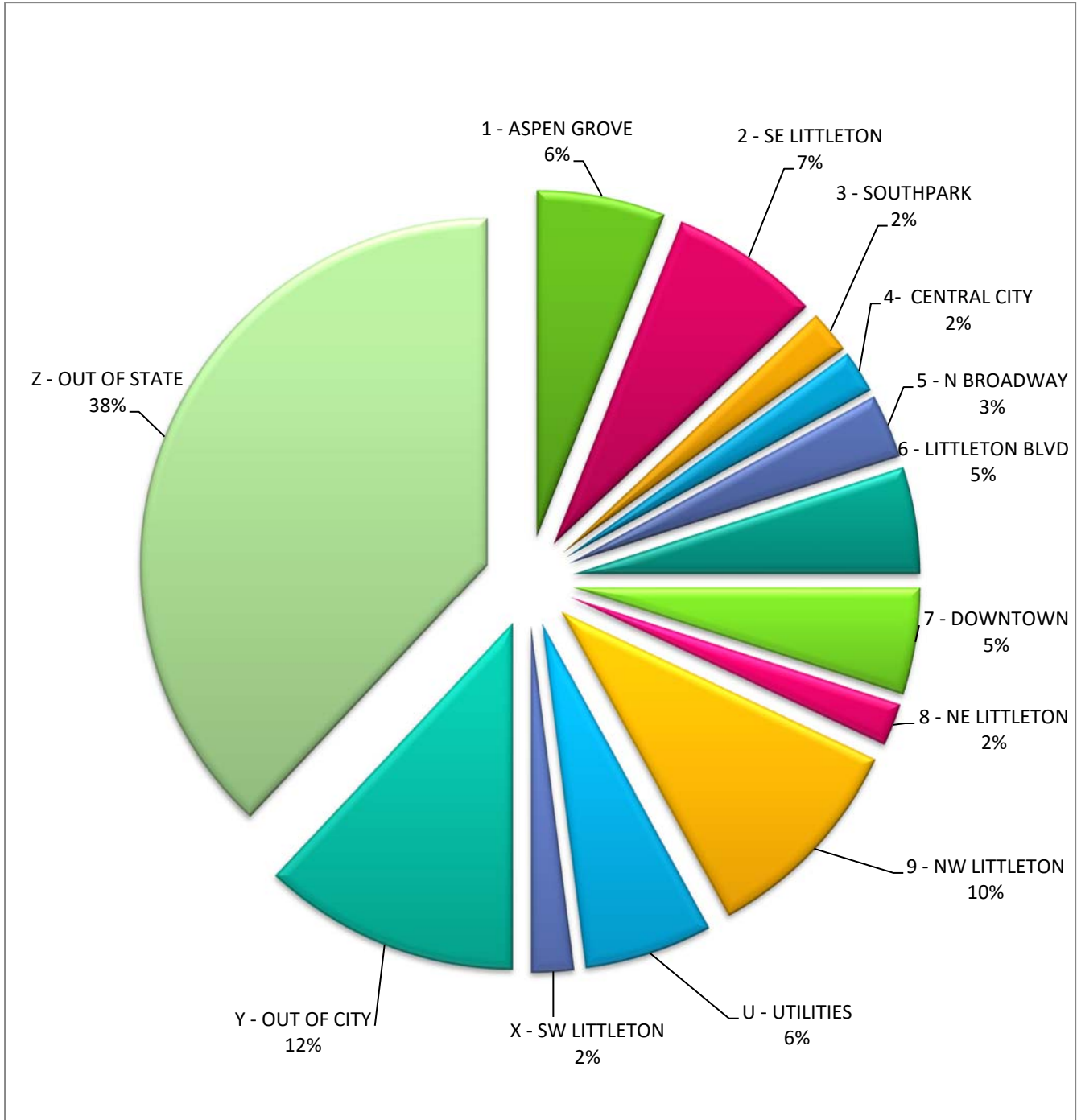
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – both the General Fund and the 3A Capital Fund, total of 3.75% sales tax rate.

Location	January-22	January-23	Month-to-Month % of Change	Up/Down	YTD Jan-22	YTD Jan-23	YTD % Change	Up/Down
1 - Aspen Grove	\$292,406	\$376,751	28.85%	↑	\$292,406	\$376,751	28.85%	↑
2 - SE Littleton	\$428,322	\$454,917	6.21%	↑	\$428,322	\$454,917	6.21%	↑
3 - Southpark	\$127,123	\$151,537	19.20%	↑	\$127,123	\$151,537	19.20%	↑
4 - Central Littleton	\$48,599	\$82,050	68.83%	↑	\$48,599	\$82,050	68.83%	↑
5 - North Broadway	\$149,510	\$186,147	24.50%	↑	\$149,510	\$186,147	24.50%	↑
6 - Littleton Blvd	\$217,006	\$307,668	41.78%	↑	\$217,006	\$307,668	41.78%	↑
7 - Downtown	\$238,338	\$302,532	26.93%	↑	\$238,338	\$302,532	26.93%	↑
8 - NE Littleton	\$150,355	\$149,770	-0.39%	↓	\$150,355	\$149,770	-0.39%	↓
9 - NW Littleton	\$488,636	\$655,315	34.11%	↑	\$488,636	\$655,315	34.11%	↑
U - Utilities	\$297,827	\$368,345	23.68%	↑	\$297,827	\$368,345	23.68%	↑
X - SW Littleton	\$92,884	\$144,885	55.98%	↑	\$92,884	\$144,885	55.98%	↑
Y - Out of City	\$634,216	\$784,015	23.62%	↑	\$634,216	\$784,015	23.62%	↑
Z - Out of State	\$1,807,376	\$2,421,417	33.97%	↑	\$1,807,376	\$2,421,417	33.97%	↑
Refund & Adjustments	-\$5,751	-\$2,912			-\$5,751	-\$2,912		
<b>Total - All Area</b>	<b>\$4,966,849</b>	<b>\$6,382,436</b>	<b>28.50%</b>	<b>↑</b>	<b>\$4,966,849</b>	<b>\$6,382,436</b>	<b>28.50%</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**  
**January 2023**  
**(December Filing Period)**

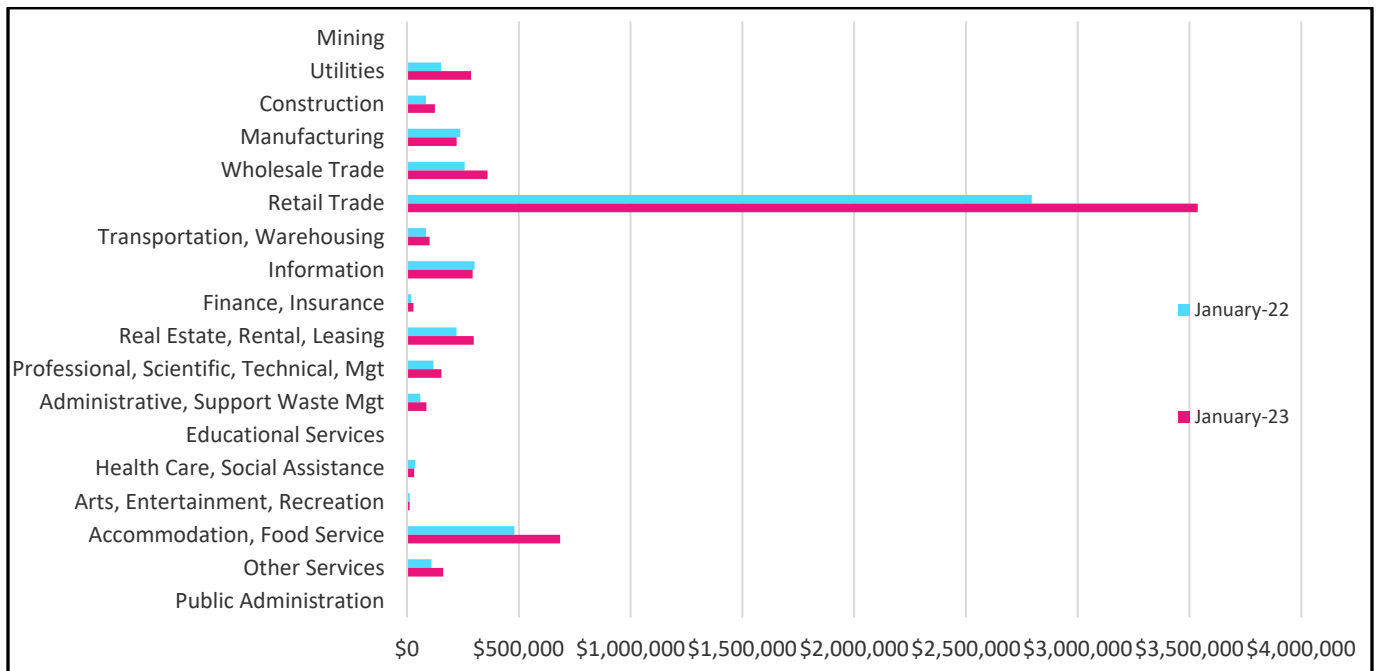


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### Retail Sales and General Use Tax Trends by NAICS – Industry

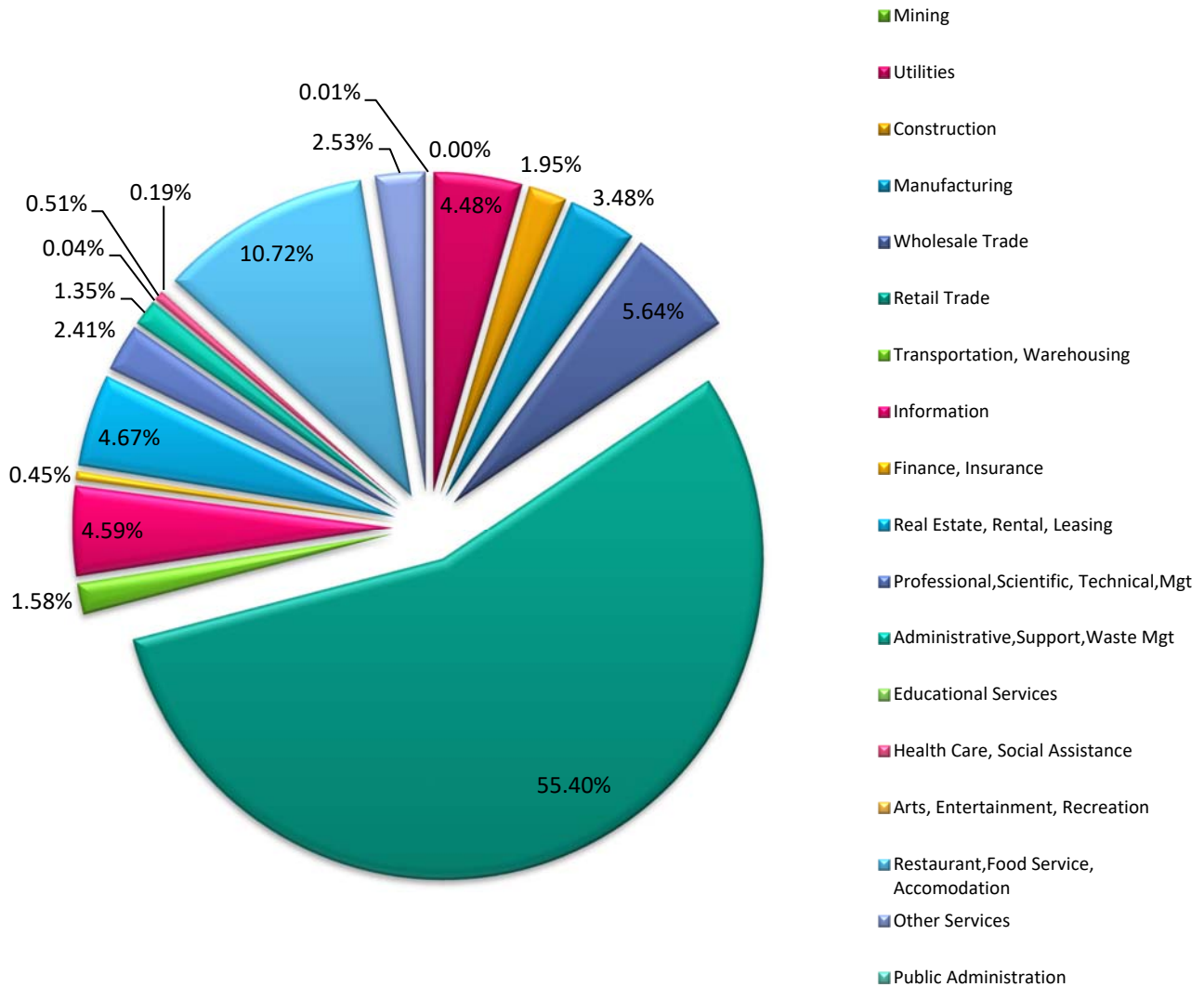
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – both the General Fund and the 3A Capital Fund, total of 3.75%.

NAICS SECTORS	January-22	January-23	Month-to Month % of Change	Up/ Down	YTD Jan-22	YTD Jan-23	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$152,364	\$286,323	87.92%	↑	\$152,364	\$286,323	87.92%	↑
Construction	\$84,261	\$124,670	47.96%	↑	\$84,261	\$124,670	47.96%	↑
Manufacturing	\$238,640	\$222,241	-6.87%	↓	\$238,640	\$222,241	-6.87%	↓
Wholesale Trade	\$257,808	\$360,120	39.69%	↑	\$257,808	\$360,120	39.69%	↑
Retail Trade	\$2,795,195	\$3,536,798	26.53%	↑	\$2,795,195	\$3,536,798	26.53%	↑
Transportation, Warehousing	\$84,794	\$100,953	19.06%	↑	\$84,794	\$100,953	19.06%	↑
Information	\$301,874	\$293,310	-2.84%	↓	\$301,874	\$293,310	-2.84%	↓
Finance, Insurance	\$18,942	\$28,955	52.86%	↑	\$18,942	\$28,955	52.86%	↑
Real Estate, Rental, Leasing	\$221,071	\$298,511	35.03%	↑	\$221,071	\$298,511	35.03%	↑
Professional, Scientific, Technical, Mgt	\$117,819	\$153,782	30.52%	↑	\$117,819	\$153,782	30.52%	↑
Administrative, Support Waste Mgt	\$59,659	\$86,380	44.79%	↑	\$59,659	\$86,380	44.79%	↑
Educational Services	\$1,544	\$2,236	44.80%	↑	\$1,544	\$2,236	44.80%	↑
Health Care, Social Assistance	\$37,337	\$32,287	-13.53%	↓	\$37,337	\$32,287	-13.53%	↓
Arts, Entertainment, Recreation	\$11,231	\$11,842	5.44%	↑	\$11,231	\$11,842	5.44%	↑
Accommodation, Food Service	\$480,081	\$684,731	42.63%	↑	\$480,081	\$684,731	42.63%	↑
Other Services	\$109,627	\$161,722	47.52%	↑	\$109,627	\$161,722	47.52%	↑
Public Administration	\$355	\$487	37.41%	↑	\$355	\$487	37.41%	↑
Refund & Adjustments	-\$5,751	-\$2,912			-\$5,751	-\$2,912		
<b>TOTAL</b>	<b>\$4,966,849</b>	<b>\$6,382,436</b>	<b>28.50%</b>	<b>↑</b>	<b>\$4,966,849</b>	<b>\$6,382,436</b>	<b>28.50%</b>	<b>↑</b>



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

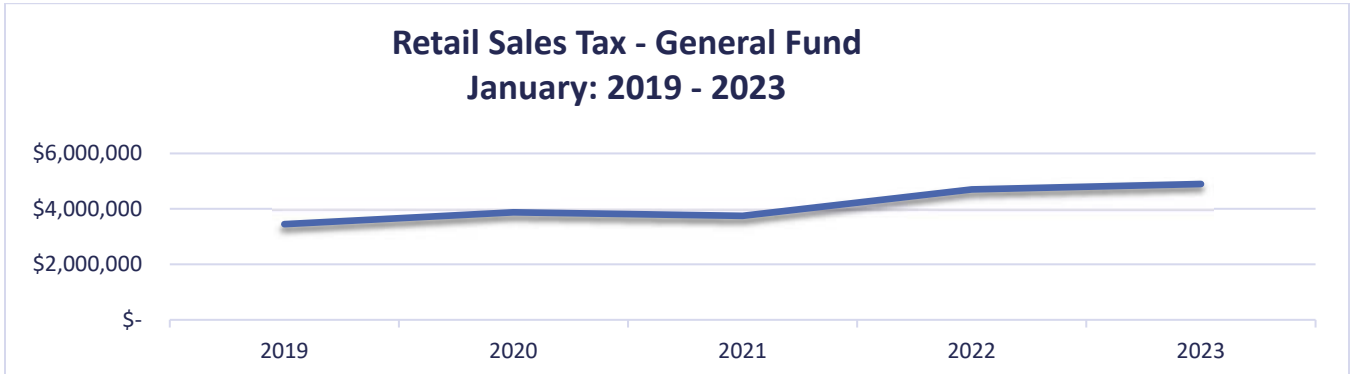
**NAICS - January 2023**



**Sales and Use Tax Revenues for January 2023  
(December Filing Period)**

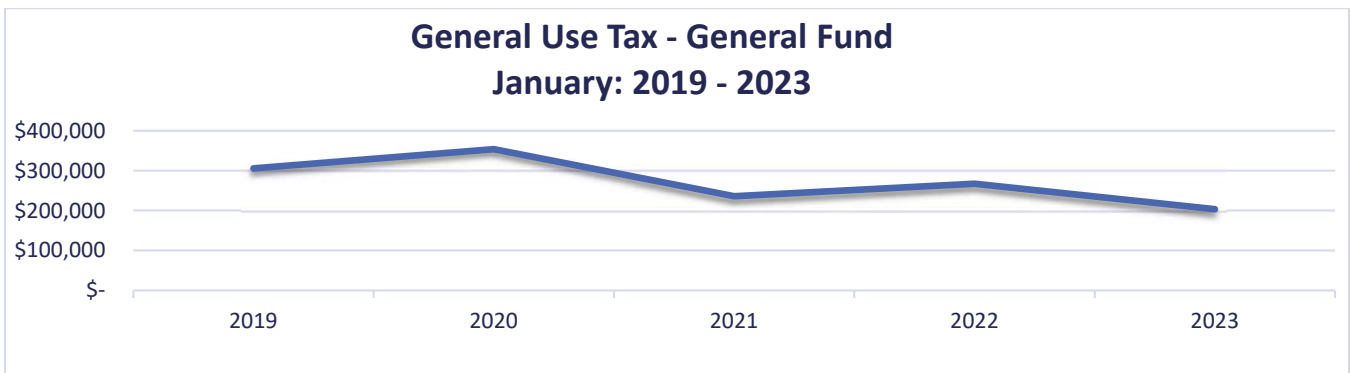
**Retail Sales Tax - General Fund**

	2018		2019		2020		2021		2022		2023	% Over(Under) Previous Year	
Jan	\$	3,403,656	\$	3,450,672	\$	3,876,757	\$	3,748,875	\$	4,699,790	\$	4,897,850	4.21%
YTD Total	\$	3,403,656	\$	3,450,672	\$	3,876,757	\$	3,748,875	\$	4,699,790	\$	4,897,850	4.21%



**General Use Tax - General Fund**

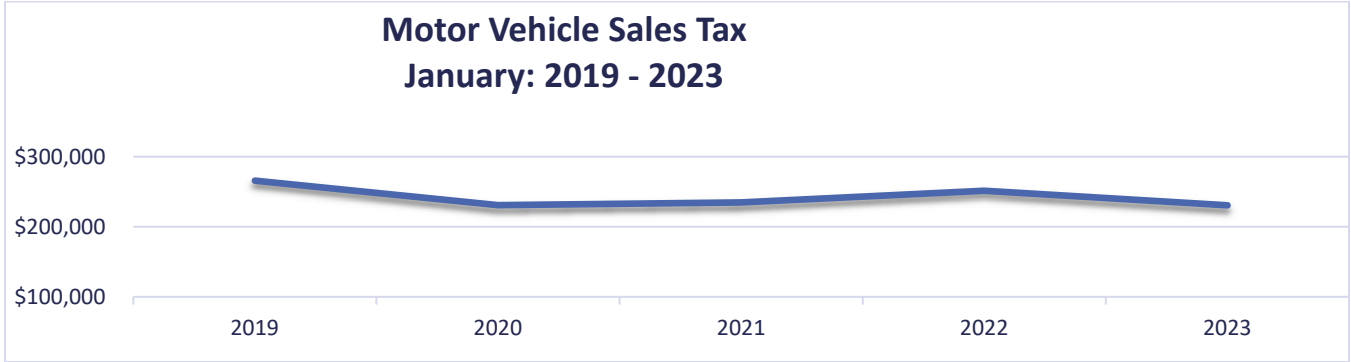
	2018		2019		2020		2021		2022		2023	% Over(Under) Previous Year	
Jan	\$	300,586	\$	305,592	\$	353,871	\$	235,971	\$	267,059	\$	203,655	-23.74%
YTD Total	\$	300,586	\$	305,592	\$	353,871	\$	235,971	\$	267,059	\$	203,655	-23.74%





**Motor Vehicles Sales Tax - General Fund**

	2018	2019	2020	2021	2022	2023	% Over(Under) Previous Year
Jan	\$ 171,716	\$ 265,667	\$ 230,784	\$ 234,540	\$ 251,266	\$ 230,578	-8.23%
YTD Total	\$ 171,716	\$ 265,667	\$ 230,784	\$ 234,540	\$ 251,266	\$ 230,578	-8.23%



**Building Use Tax - Capital Projects Fund**

	2018	2019	2020	2021	2022	2023	% Over(Under) Previous Year
Jan	\$ 74,220	\$ 67,084	\$ 148,259	\$ 181,172	\$ 33,009	\$ 55,244	67.36%
YTD Total	\$ 74,220	\$ 67,084	\$ 148,259	\$ 181,172	\$ 33,009	\$ 55,244	67.36%

