



Sales and Use Tax Report June 2025



Finance Department
Issued
June 20, 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 following table shows year-to-date sales and use tax activity by fund:

June 2025 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodger's Tax Fund	4% Marijuana Restricted Fund	Total
Retail Sales Tax	\$20,651,726	\$ -	\$ 5,088,259	\$ -	\$ 187,137	\$25,927,121
General Use Tax	\$470,424	\$ -	\$ 117,606	\$ -	\$ -	\$588,030
Building Use Tax	\$ -	\$ 2,606,825	\$ 651,706	\$ -	\$ -	\$3,258,530
Motor Vehicle Tax	\$ 1,652,676	\$ -	\$ 413,169	\$ -	\$ -	\$2,065,846
Lodger's Tax	\$ -	\$ -	\$ -	\$ 328,785	\$ -	\$328,785
Total	\$ 22,774,827	\$ 2,606,825	\$ 6,270,739	\$ 328,785	\$ 187,137	\$ 32,168,313

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.*

June 2025 Year-to-date compared to June 2024 Year to date: **(THIS IS GENERAL FUND ONLY)**

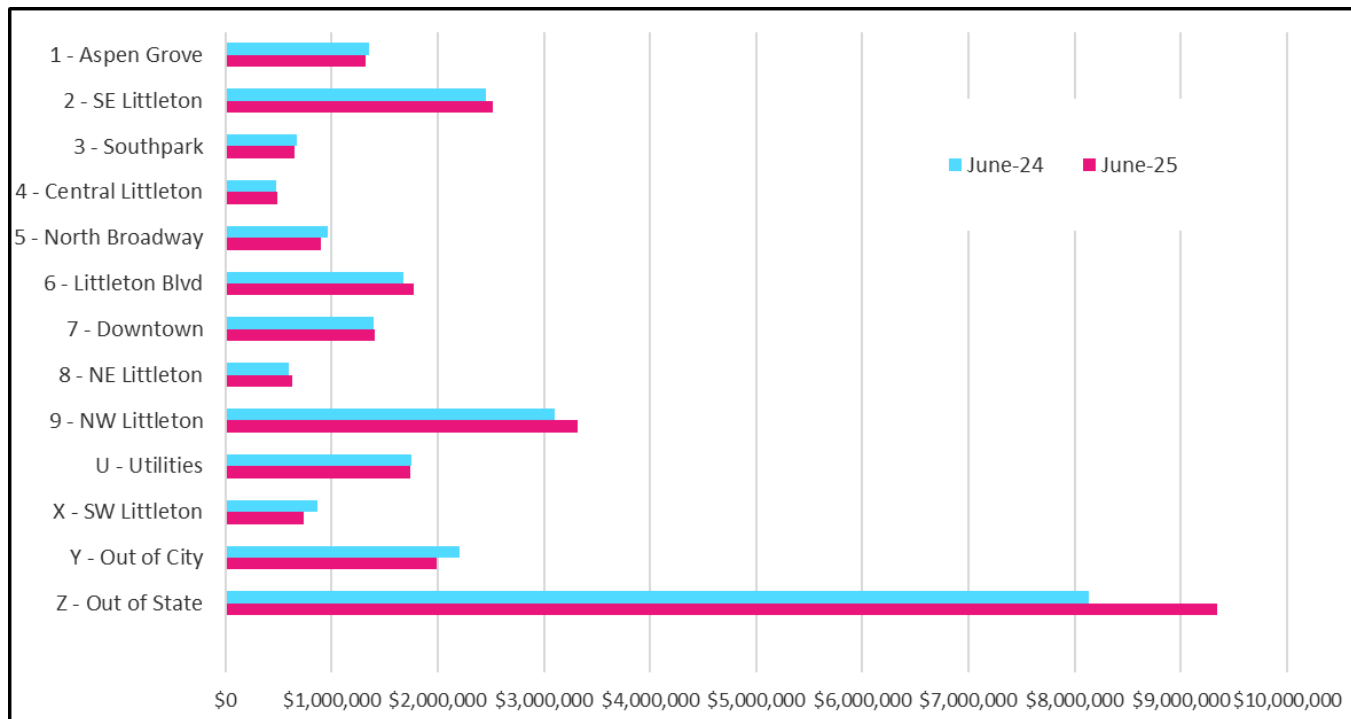
- Retail sales tax revenues of \$20.7 million were higher than 2024 by \$934 thousand or 5%.
- General use tax revenues of \$588.0 thousand were lower than 2024 by \$86.9 thousand or -16%.
- Motor vehicle tax revenues of \$2.1 million were higher than 2024 by \$93.5 thousand or 6%.

Overall, June 2025 year-to-date compared to June 2024 year-to-date sales and use taxes for the General Fund of \$21.3 million were higher than 2024 by \$847.1 thousand or 4%.

Retail Sales and General Use Tax by Geographic Location

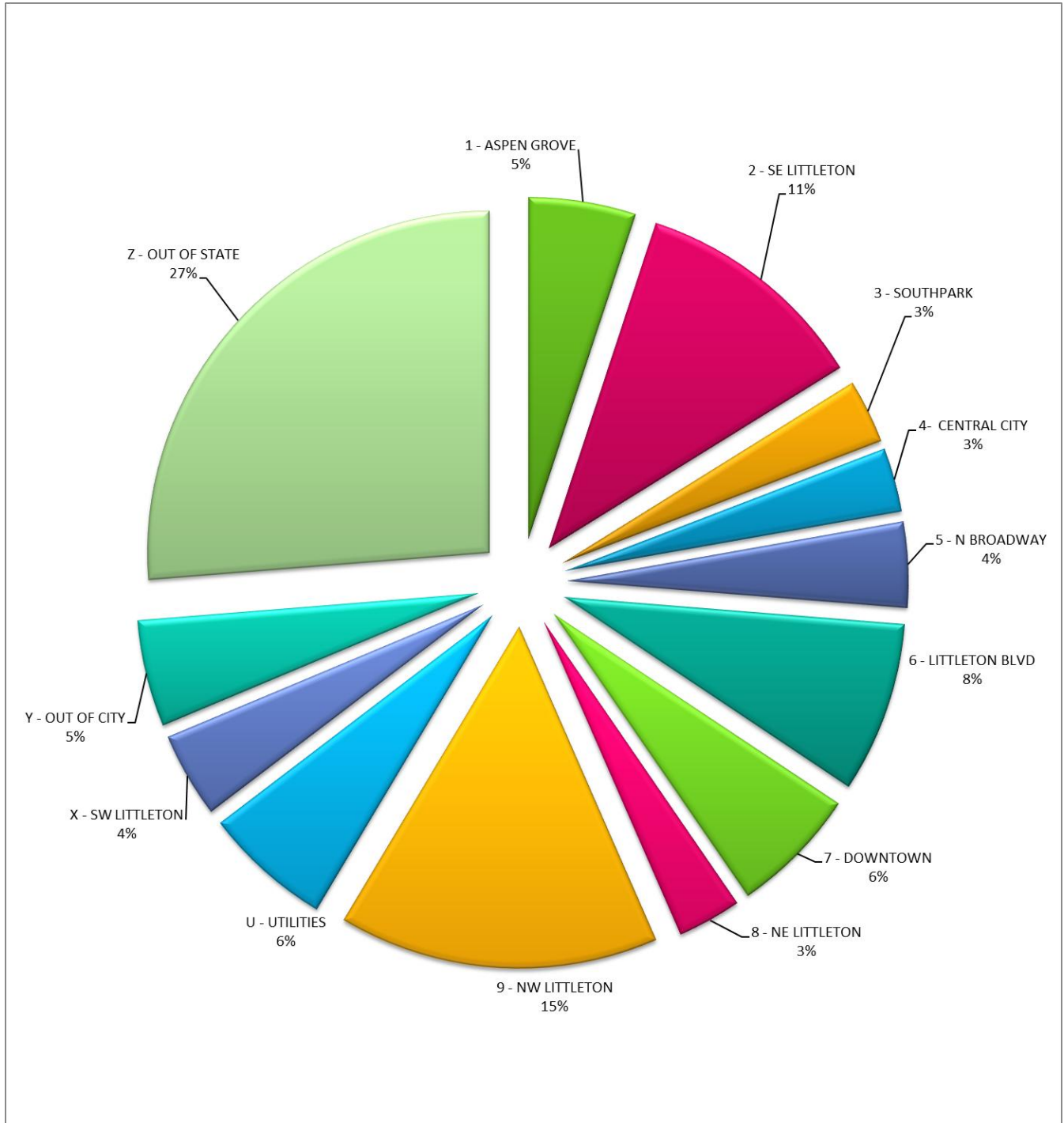
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	June-24	June-25	PY Month-to CY Month % of Change	Up/ Down	YTD Jun-24	YTD Jun-25	YTD % Change	Up/ Down
1 - Aspen Grove	\$208,012	\$205,205	-1.35%	↓	\$1,357,226	\$1,324,177	-2.44%	↓
2 - SE Littleton	\$453,984	\$476,607	4.98%	↑	\$2,450,911	\$2,519,782	2.81%	↑
3 - Southpark	\$106,277	\$103,849	-2.28%	↓	\$674,057	\$653,101	-3.11%	↓
4 - Central Littleton	\$104,023	\$129,396	24.39%	↑	\$478,280	\$491,215	2.70%	↑
5 - North Broadway	\$164,973	\$176,777	7.16%	↑	\$962,953	\$903,745	-6.15%	↓
6 - Littleton Blvd	\$279,240	\$311,993	11.73%	↑	\$1,679,250	\$1,771,073	5.47%	↑
7 - Downtown	\$221,006	\$246,846	11.69%	↑	\$1,395,392	\$1,406,215	0.78%	↑
8 - NE Littleton	\$90,724	\$119,783	32.03%	↑	\$601,096	\$633,752	5.43%	↑
9 - NW Littleton	\$633,908	\$627,782	-0.97%	↓	\$3,104,847	\$3,314,764	6.76%	↑
U - Utilities	\$237,932	\$238,546	0.26%	↑	\$1,750,616	\$1,740,973	-0.55%	↓
X - SW Littleton	\$179,658	\$155,652	-13.36%	↓	\$865,653	\$735,346	-15.05%	↓
Y - Out of City	\$380,513	\$215,479	-43.37%	↓	\$2,205,442	\$1,987,894	-9.86%	↓
Z - Out of State	\$936,379	\$1,060,478	13.25%	↑	\$8,131,632	\$9,340,053	14.86%	↑
Refund & Adjustments	-\$168	\$0			\$1,729	\$6,873		
Total - All Area	\$3,996,461	\$4,068,392	1.80%	↑	\$25,659,084	\$26,828,962	4.56%	↑



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
June 2025
(May Filing Period)

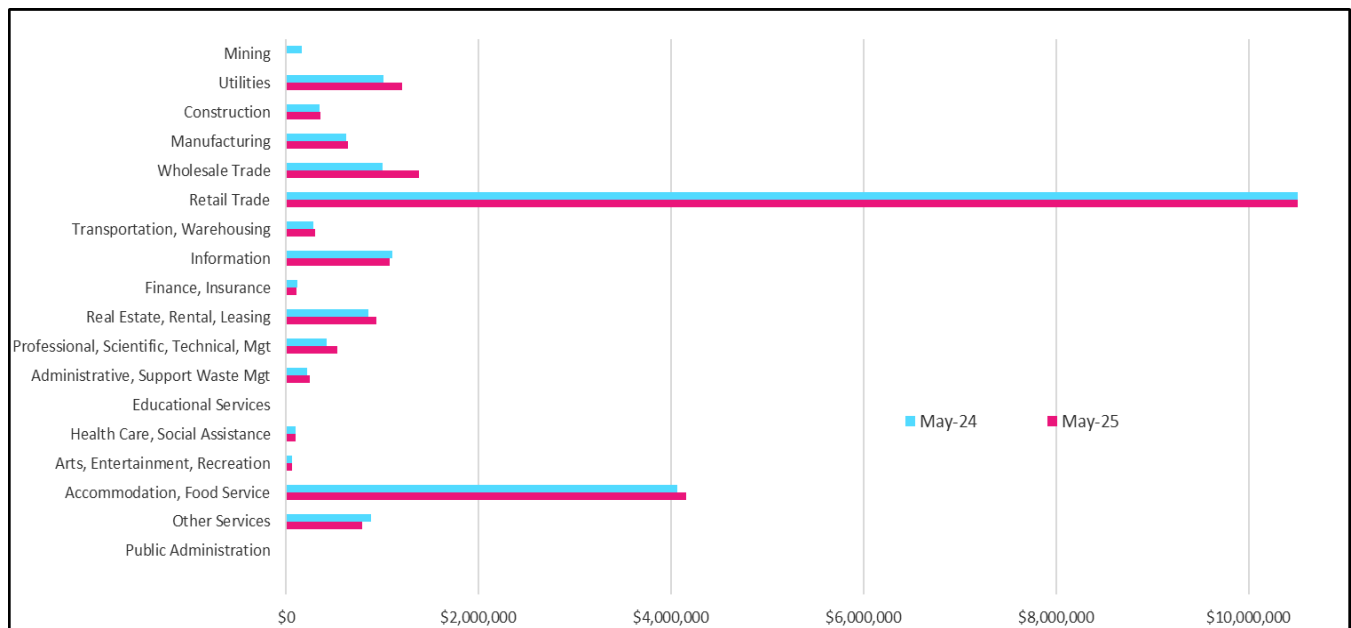


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Trends by NAICS – Industry

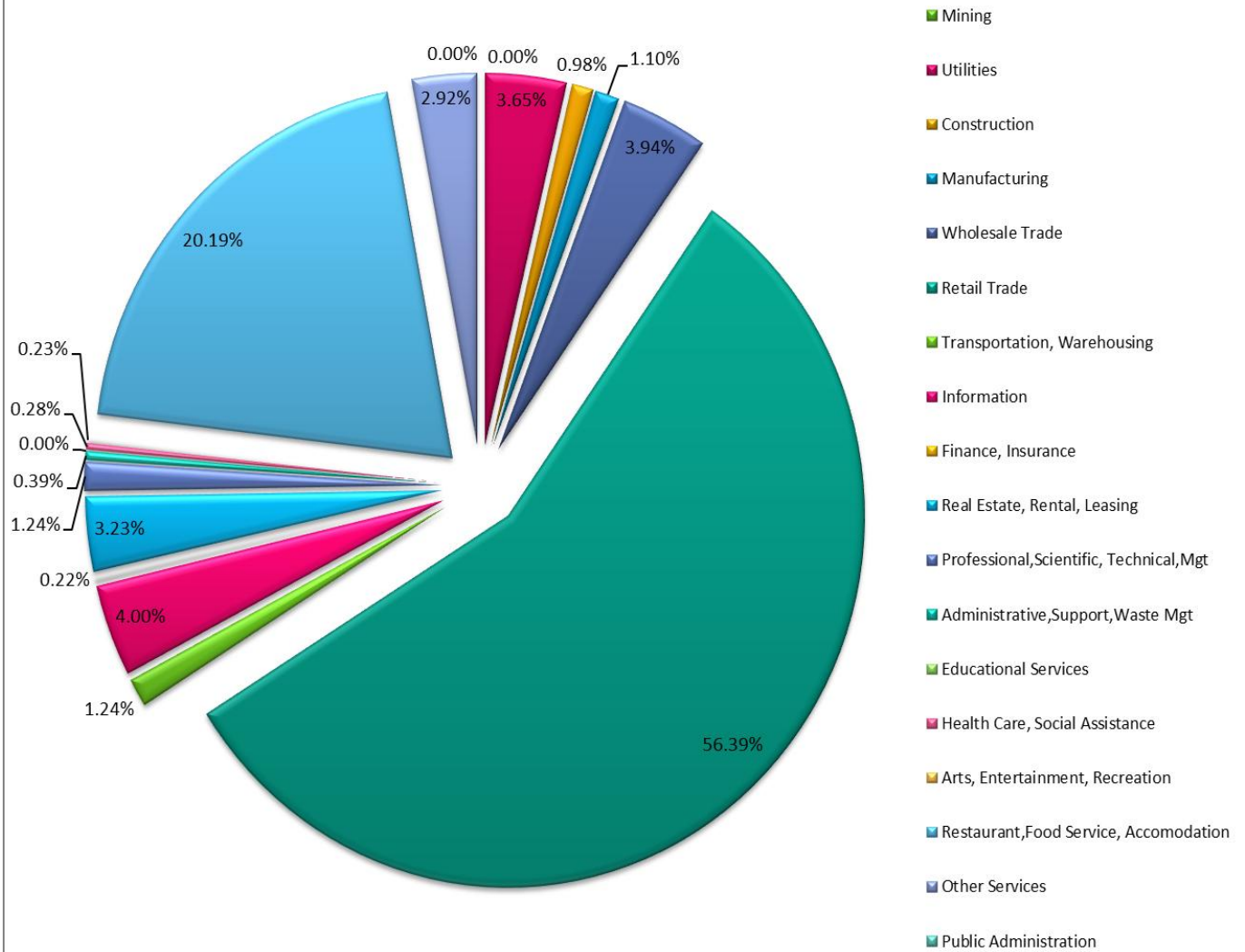
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	June-24	June-25	PY Month-to CY Month % of Change	Up/ Down	YTD Jun-24	YTD Jun-25	YTD % Change	Up/ Down
Mining	\$0	\$0.00	0.00%	▲	\$163,785	\$0.00	0.00%	▲
Utilities	\$143,005	\$148,690	3.98%	↑	\$1,015,559	\$1,202,929.79	18.45%	↑
Construction	\$28,491	\$39,977	40.31%	↑	\$344,967	\$361,092.64	4.67%	↑
Manufacturing	\$66,539	\$44,621	-32.94%	↓	\$620,429	\$643,637.89	3.74%	↑
Wholesale Trade	\$157,836	\$160,332	1.58%	↑	\$1,003,422	\$1,383,656.83	37.89%	↑
Retail Trade	\$2,321,725	\$2,293,757	-1.20%	↓	\$14,397,757	\$14,908,200.92	3.55%	↑
Transportation, Warehousing	\$45,877	\$50,359	9.77%	↑	\$287,324	\$299,430.04	4.21%	↑
Information	\$159,020	\$162,823	2.39%	↑	\$1,100,407	\$1,074,331.79	-2.37%	↓
Finance, Insurance	\$8,524	\$8,904	4.46%	↑	\$116,168	\$110,393.42	-4.97%	↓
Real Estate, Rental, Leasing	\$90,430	\$131,266	45.16%	↑	\$856,966	\$938,461.73	9.51%	↑
Professional, Scientific, Technical, Mgt	\$40,264	\$50,621	25.72%	↑	\$424,620	\$535,104.66	26.02%	↑
Administrative, Support Waste Mgt	\$15,832	\$15,752	-0.51%	↓	\$220,822	\$244,352.40	10.66%	↑
Educational Services	\$0	\$0	0.00%	↑	\$2,815	\$3,198.78	13.63%	↑
Health Care, Social Assistance	\$9,016	\$11,498	27.52%	↑	\$98,199	\$102,208.34	4.08%	↑
Arts, Entertainment, Recreation	\$6,596	\$9,440	43.12%	↑	\$57,737	\$63,702.47	10.33%	↑
Accommodation, Food Service	\$790,152	\$821,495	3.97%	↑	\$4,060,714	\$4,155,691.10	2.34%	↑
Other Services	\$113,322	\$118,858	4.89%	↑	\$883,096	\$794,045.42	-10.08%	↓
Public Administration	\$0	\$0	0.00%	▲	\$2,568	\$1,649.73	-35.76%	↓
Refund & Adjustments	-\$168	\$0			\$1,729	\$6,874		
TOTAL	\$3,996,461	\$4,068,392	1.80%	↑	\$25,659,084	\$26,828,962	4.56%	↑



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

NAICS - June 2025

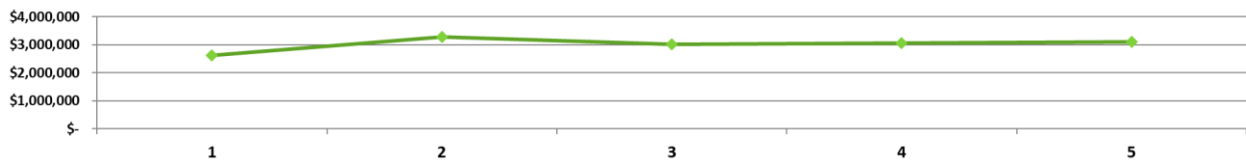


Sales and Use Tax Revenues for June 2025 (May Filing Period)

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	\$5,001,104	3.99%
Feb	\$ 2,243,614	\$ 2,574,343	\$ 2,692,014	\$ 2,660,367	\$2,826,528	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	\$3,783,473	7.66%
May	\$ 2,509,024	\$ 2,529,329	\$ 2,950,706	\$ 2,982,291	\$3,255,603	10.20%
Jun	\$ 2,629,480	\$ 3,289,136	\$ 3,024,665	\$ 3,060,908	\$3,111,847	3.05%
Total	\$ 34,775,033	\$ 39,332,566	\$ 39,424,383	\$39,900,805	\$20,651,726	
YTD Total	\$ 16,372,338	\$ 19,184,472	\$ 19,766,585	\$ 19,717,522	\$20,651,726	5.69%
Refunds				\$ 3,266	\$ -	
YTD ADJUSTED TOTAL				\$ 19,720,788	\$ 20,651,726	

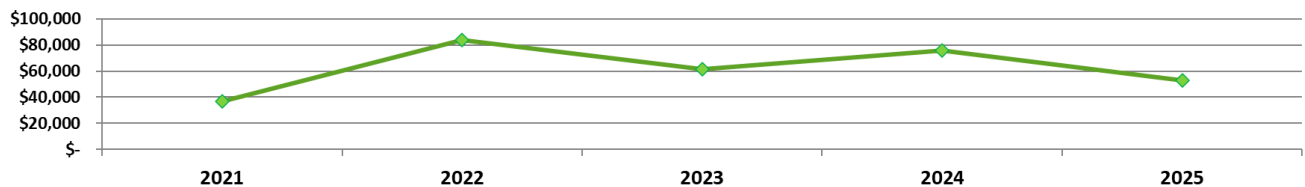
Retail Sales Tax - General Fund
June: 2021 - 2025



General Use Tax - General Fund

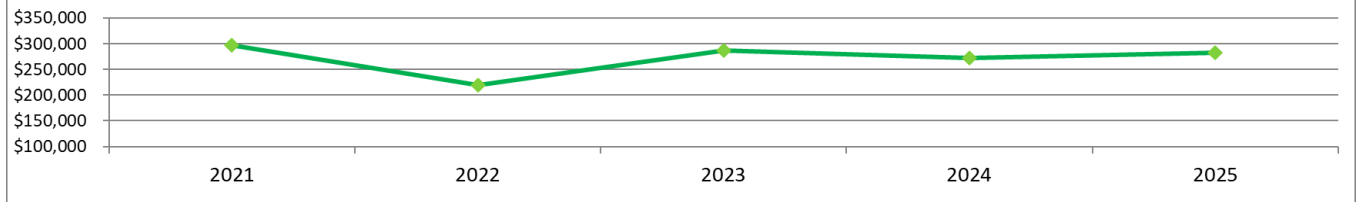
	2021	2022	2023	2024	2025	% Over(Under) Previous Year
Jan	\$ 235,971	\$ 267,059	\$ 203,655	\$ 179,046	\$ 150,549	-15.92%
Feb	\$ 107,411	\$ 131,974	\$ 84,130	\$ 86,886	\$ 59,417	-31.61%
Mar	\$ 123,701	\$ 74,321	\$ 160,487	\$ 43,643	\$ 49,810	14.13%
Apr	\$ 91,078	\$ 122,262	\$ 146,120	\$ 110,379	\$ 103,289	-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%
Total	\$ 1,260,933	\$ 1,343,853	\$ 1,271,277	\$ 1,143,387	\$ 470,424	
YTD Total	\$ 672,301	\$ 741,809	\$ 709,600	\$ 557,337	\$470,424	-15.59%

General Use Tax - General Fund
June: 2021 - 2025

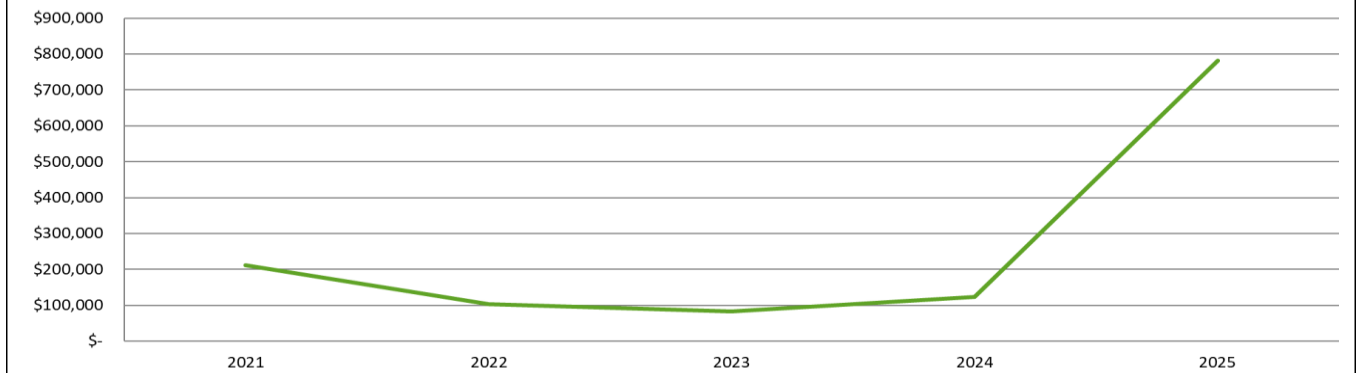


Motor Vehicles Sales Tax - General Fund

		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%
Total	\$	3,114,352	\$	3,112,956	\$	3,332,680	\$	3,074,808	\$	1,652,676	
YTD Total	\$	1,440,684	\$	1,556,420	\$	1,679,580	\$	1,559,146	\$	1,652,676	6.00%

**Motor Vehicle Sales Tax
June: 2021 - 2025****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%
Total	\$	1,685,518	\$	1,087,536	\$	2,390,116	\$	3,925,951	\$	2,606,825	
YTD Total	\$	702,695	\$	485,815	\$	1,408,144	\$	1,208,543	\$	2,606,825	115.70%

**Building Use Tax:
June: 2021 - 2025**

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

		2021	2022	2023	2024	2025	% Over(Under) Previous Year
Jan	\$	-	\$ -	\$ 1,340,907	\$ 1,388,813	\$ 1,358,537	-2.18%
Feb	\$	-	\$ 577,754	\$ 780,700	\$ 774,624	\$ 829,153	7.04%
Mar	\$	-	\$ 662,088	\$ 751,302	\$ 744,309	\$ 751,814	1.01%
Apr	\$	-	\$ 969,260	\$ 1,056,936	\$ 986,751	\$ 1,046,707	6.08%
May			\$ 765,409	\$ 1,114,054	\$ 923,561	\$ 1,224,254	32.56%
Jun			\$ 919,719	\$ 879,014	\$ 869,803	\$ 1,060,273	21.90%
YTD Total	\$	-	\$ 3,894,230	\$ 5,922,913	\$ 5,687,860	\$ 6,270,739	10.25%
Refunds				\$ 70	\$ -		
YTD ADJUSTED TOTAL				\$ 5,687,790	\$ 6,270,739		

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

