



Sales and Use Tax Report March 2023



Finance Department
Issued
April 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).

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.

March 2023	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Fund
<i>Retail Sales Tax</i>	\$ 2,544,130	\$ -	\$ 641,943	\$ -
<i>General Use Tax</i>	\$ 160,487	\$ -	\$ 40,064	\$ -
<i>Building Use Tax</i>	\$ -	\$ 46,963	\$ 11,742	\$ -
<i>Motor Vehicle Tax</i>	\$ 230,214	\$ -	\$ 57,553	\$ -
<i>Lodgers Tax</i>	\$ -	\$ -	\$ -	\$ 49,392
Total	\$ 2,934,831	\$ 46,963	\$ 751,302	\$ 49,392

**March 2023
Total = \$3,782,488**

**March 2023
Year-to-Date Total =
\$14,496,946**

March 2023 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Fund
<i>Retail Sales Tax</i>	\$ 10,149,546	\$ -	\$ 2,531,177	\$ -
<i>General Use Tax</i>	\$ 448,272	\$ -	\$ 110,747	\$ -
<i>Building Use Tax</i>	\$ -	\$ 167,124	\$ 41,541	\$ -
<i>Motor Vehicle Tax</i>	\$ 757,767	\$ -	\$ 189,442	\$ -
<i>Lodgers Tax</i>	\$ -	\$ -	\$ -	\$ 101,330
Total	\$ 11,355,585	\$ 167,124	\$ 2,872,907	\$ 101,330



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.*

March 2023 compared to March 2022:

- Retail sales tax revenues of \$2,544,130 were lower than 2022 by \$29,492 or 1%.
- General use tax revenues of \$160,487 were higher than 2022 by \$86,166 or 116%.
- Motor vehicle tax revenues of \$230,214 were lower than 2022 by \$55,722 or 19%.

Overall, March 2023 compared to March 2022 sales and use taxes for the General Fund of \$2,934,831 were lower than 2022 by \$952 or less than 1%.

Year-to-date:

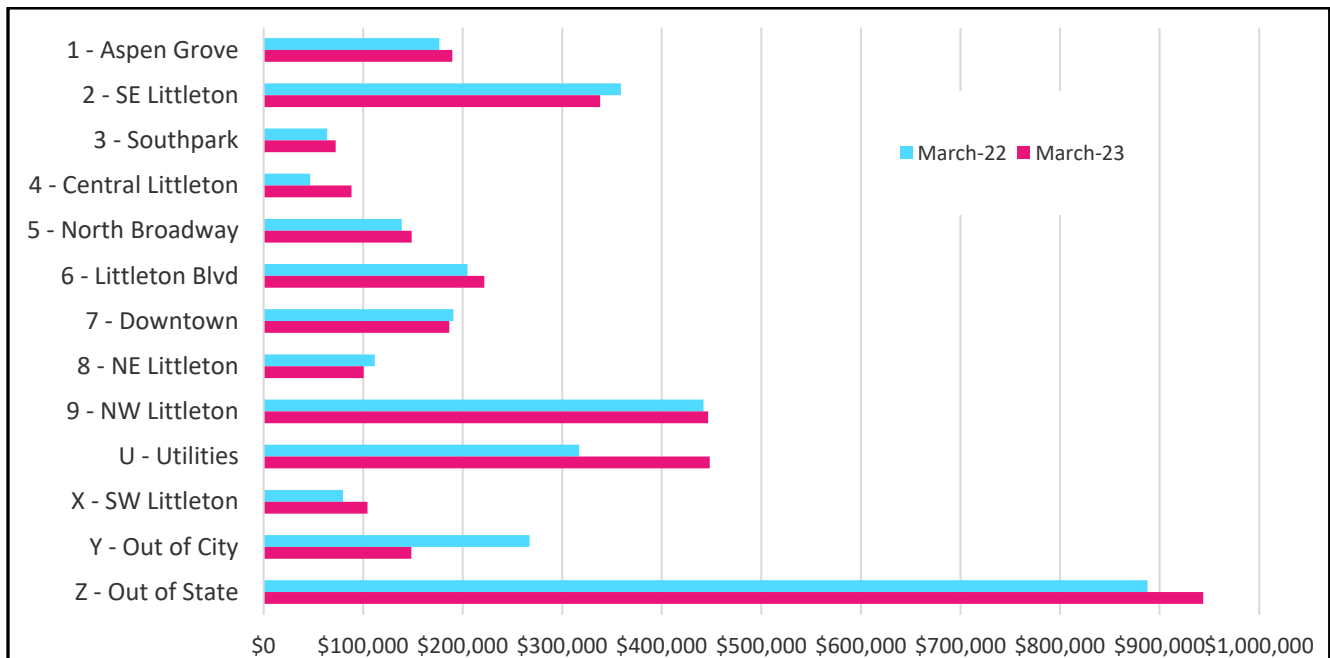
- Retail sales tax revenues of \$10,149,546 were higher than 2022 by \$301,792 or 3%.
- General use tax revenues of \$448,272 were lower than 2022 by \$25,082 or 5%.
- Motor vehicle tax revenues of \$757,767 were lower than 2022 by \$30,083 or 4%.

Overall, YTD March 2023 compared to YTD March 2022 sales and use taxes for the General Fund of \$11,355,585 were higher than 2022 by \$246,627 or 2%.

Retail Sales and General Use Tax by Geographic Location

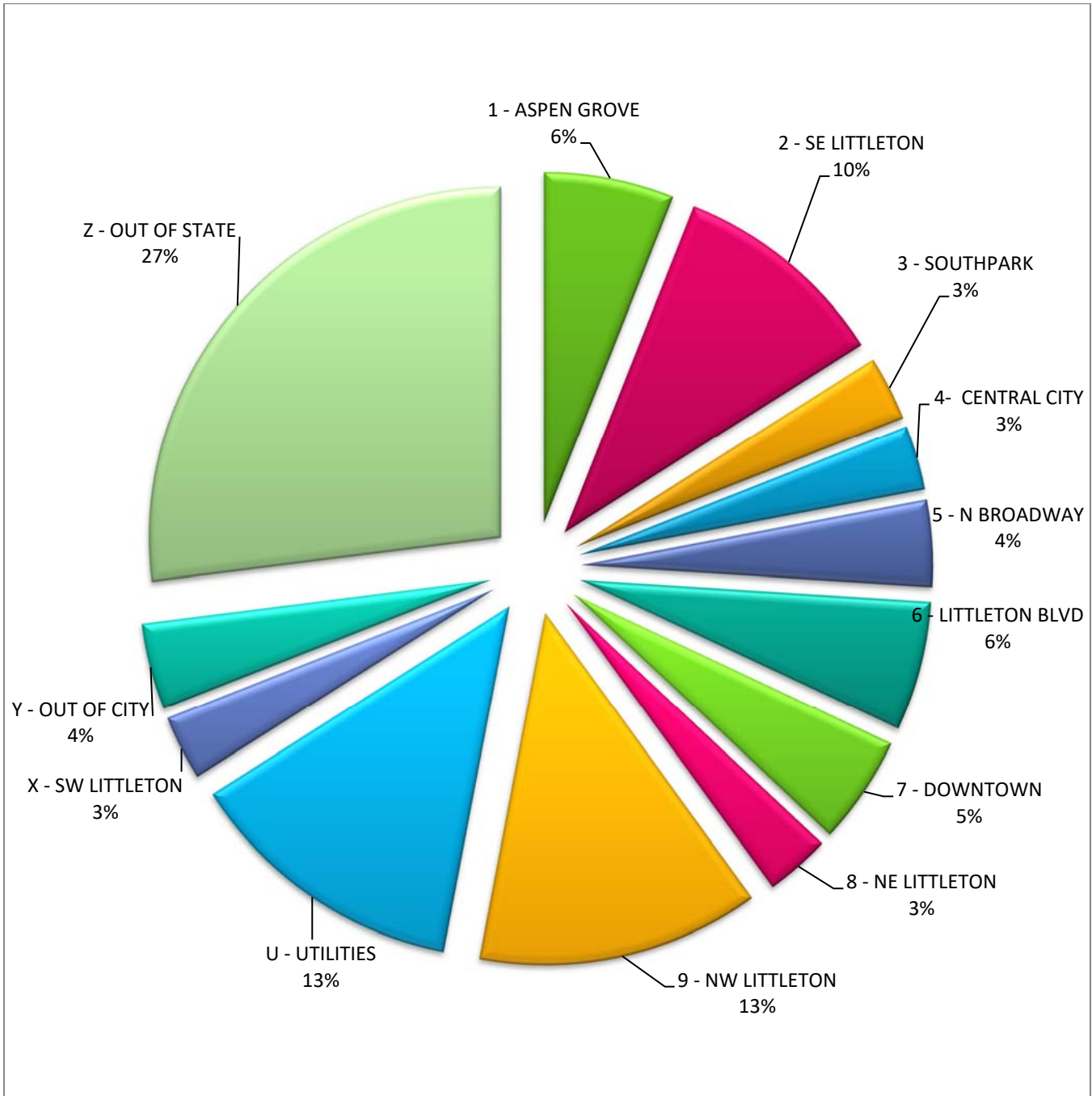
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – both the General Fund and the 3A Capital Fund, total of 3.75% sales tax rate.

Location	March-22	March-23	Month-to Month % of Change	Up/ Down	YTD Mar-22	YTD Mar-23	YTD % Change	Up/ Down
1 - Aspen Grove	\$176,518	\$189,614	7.42%	↑	\$641,059	\$782,670	22.09%	↑
2 - SE Littleton	\$358,914	\$338,157	-5.78%	↓	\$1,103,816	\$1,132,243	2.58%	↑
3 - Southpark	\$63,910	\$72,470	13.39%	↑	\$254,222	\$300,190	18.08%	↑
4 - Central Littleton	\$46,890	\$88,410	88.55%	↑	\$127,251	\$247,884	94.80%	↑
5 - North Broadway	\$138,834	\$148,789	7.17%	↑	\$406,800	\$469,966	15.53%	↑
6 - Littleton Blvd	\$204,901	\$221,709	8.20%	↑	\$582,589	\$752,532	29.17%	↑
7 - Downtown	\$190,795	\$186,606	-2.20%	↓	\$609,556	\$697,881	14.49%	↑
8 - NE Littleton	\$111,707	\$100,516	-10.02%	↓	\$378,451	\$342,589	-9.48%	↓
9 - NW Littleton	\$441,996	\$446,530	1.03%	↑	\$1,447,518	\$1,597,241	10.34%	↑
U - Utilities	\$317,092	\$448,195	41.35%	↑	\$1,008,389	\$1,230,895	22.07%	↑
X - SW Littleton	\$79,852	\$104,421	30.77%	↑	\$267,925	\$357,076	33.27%	↑
Y - Out of City	\$267,251	\$148,410	-44.47%	↓	\$1,109,201	\$1,101,360	-0.71%	↓
Z - Out of State	\$887,860	\$943,839	6.30%	↑	\$3,632,181	\$4,336,587	19.39%	↑
Refund & Adjustments	-\$1,043	-\$1,648			-\$40,282	-\$8,042		
Total - All Area	\$3,285,478	\$3,436,016	4.58%	↑	\$11,528,675	\$13,341,073	15.72%	↑



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
 February 2023
 (March Filing Period)**

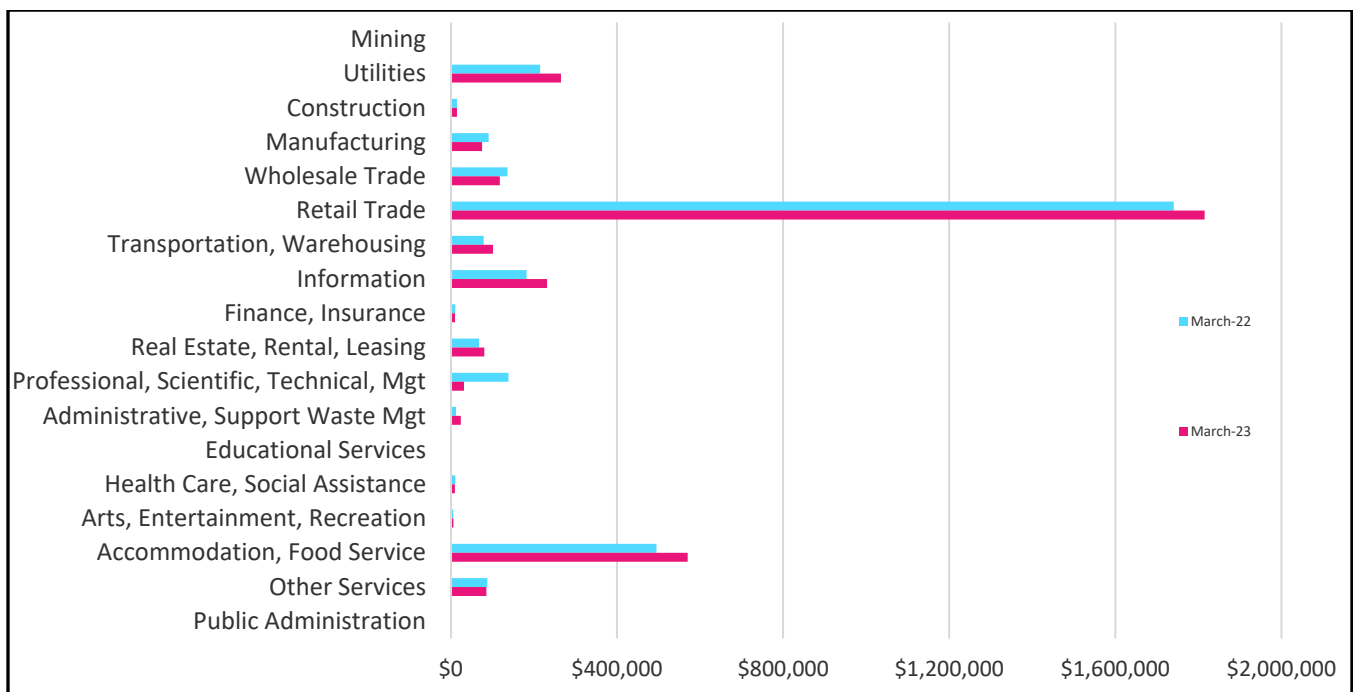


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Trends by NAICS – Industry

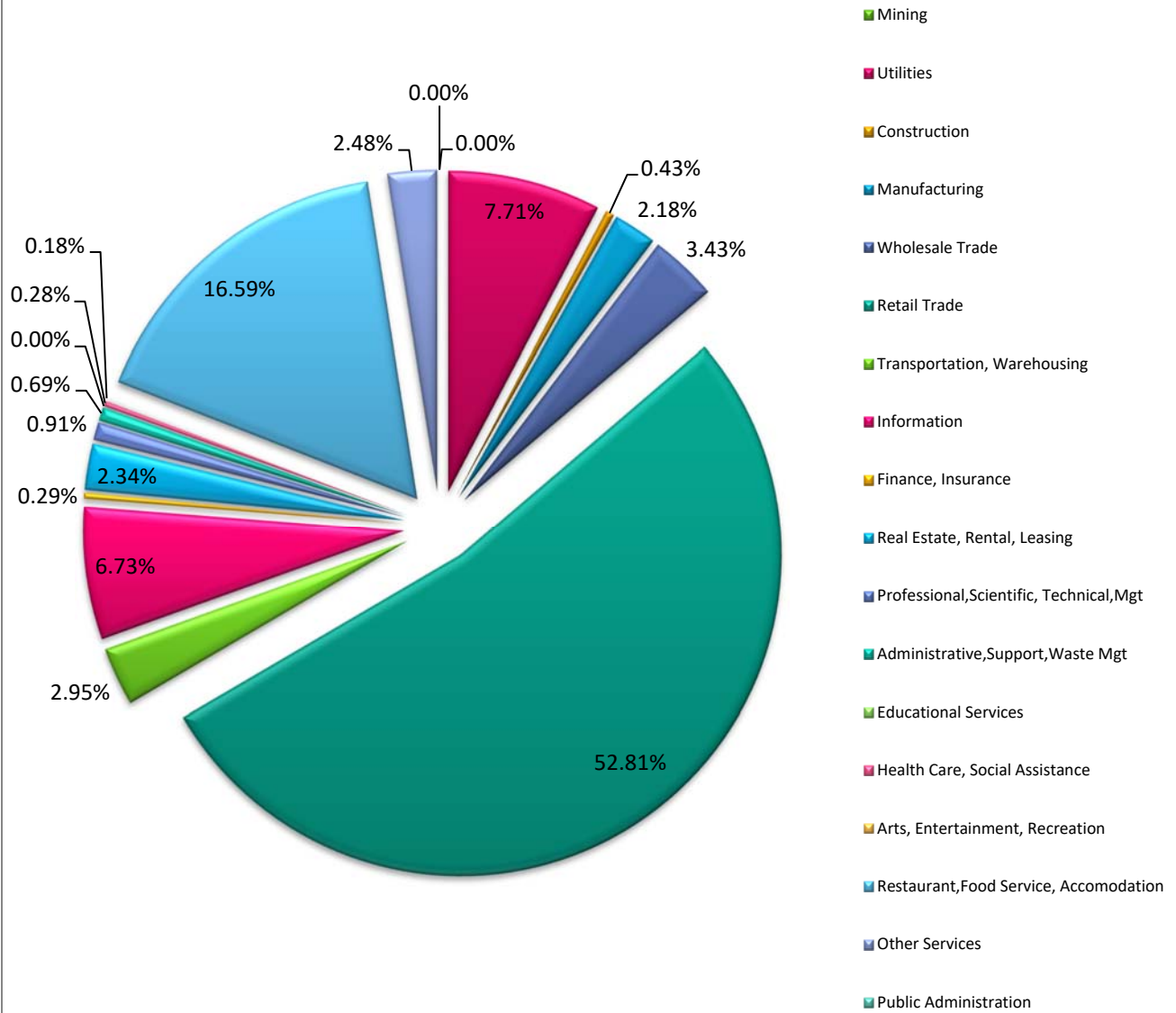
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – both the General Fund and the 3A Capital Fund, total of 3.75%.

NAICS SECTORS	March-22	March-23	Month-to Month % of Change	Up/ Down	YTD Mar-22	YTD Mar-23	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$214,990	\$265,142	23.33%	↑	\$571,581	\$865,321	51.39%	↑
Construction	\$14,627	\$14,683	0.39%	↑	\$111,812	\$152,734	36.60%	↑
Manufacturing	\$90,779	\$74,875	-17.52%	↓	\$431,695	\$356,701	-17.37%	↓
Wholesale Trade	\$136,384	\$117,770	-13.65%	↓	\$489,596	\$599,163	22.38%	↑
Retail Trade	\$1,740,901	\$1,815,259	4.27%	↑	\$6,407,435	\$7,279,679	13.61%	↑
Transportation, Warehousing	\$78,728	\$101,341	28.72%	↑	\$249,848	\$292,482	17.06%	↑
Information	\$182,039	\$231,483	27.16%	↑	\$740,917	\$698,929	-5.67%	↓
Finance, Insurance	\$10,624	\$10,004	-5.84%	↓	\$41,851	\$54,196	29.50%	↑
Real Estate, Rental, Leasing	\$67,583	\$80,593	19.25%	↑	\$356,532	\$466,655	30.89%	↑
Professional, Scientific, Technical, Mgt	\$138,723	\$31,399	-77.37%	↓	\$286,528	\$220,418	-23.07%	↓
Administrative, Support Waste Mgt	\$12,053	\$23,781	97.31%	↑	\$89,075	\$122,632	37.67%	↑
Educational Services	\$0	\$0	0.00%	↑	\$1,693	\$2,236	32.03%	↑
Health Care, Social Assistance	\$10,761	\$9,507	-11.65%	↓	\$57,909	\$55,193	-4.69%	↓
Arts, Entertainment, Recreation	\$5,487	\$6,103	11.23%	↑	\$22,335	\$25,309	13.32%	↑
Accommodation, Food Service	\$495,041	\$570,299	15.20%	↑	\$1,429,907	\$1,822,551	27.46%	↑
Other Services	\$87,801	\$85,424	-2.71%	↓	\$279,886	\$334,427	19.49%	↑
Public Administration	\$0	\$0	0.00%	▲	\$355	\$487	37.41%	↑
Refund & Adjustments	-\$1,043	-\$1,648			-\$40,282	-\$8,042		
TOTAL	\$3,285,478	\$3,436,016	4.58%	↑	\$11,528,675	\$13,341,073	15.72%	↑



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

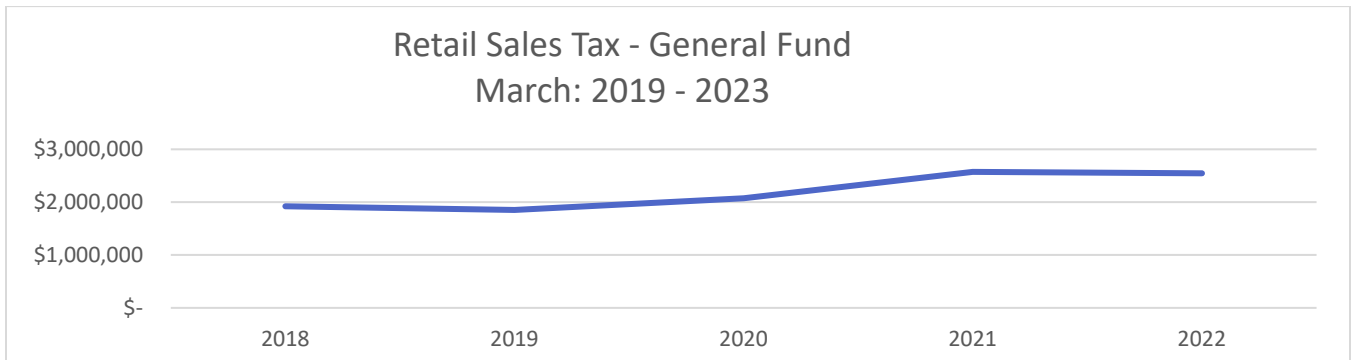
NAICS - March 2023



**Sales and Use Tax Revenues for March 2023
(February Filing Period)**

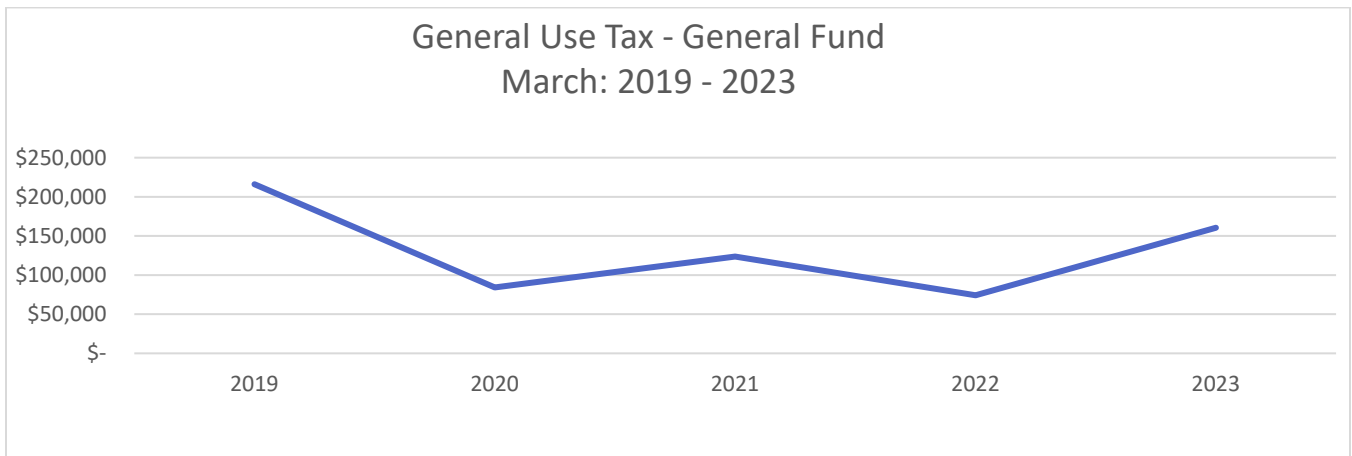
Retail Sales Tax - General Fund

	2019		2020		2021		2022		2023	% Over(Under) 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%	
YTD Total	\$ 7,473,139	\$ 7,859,223	\$ 8,064,862	\$ 9,847,754	\$ 10,149,546				3.06%	



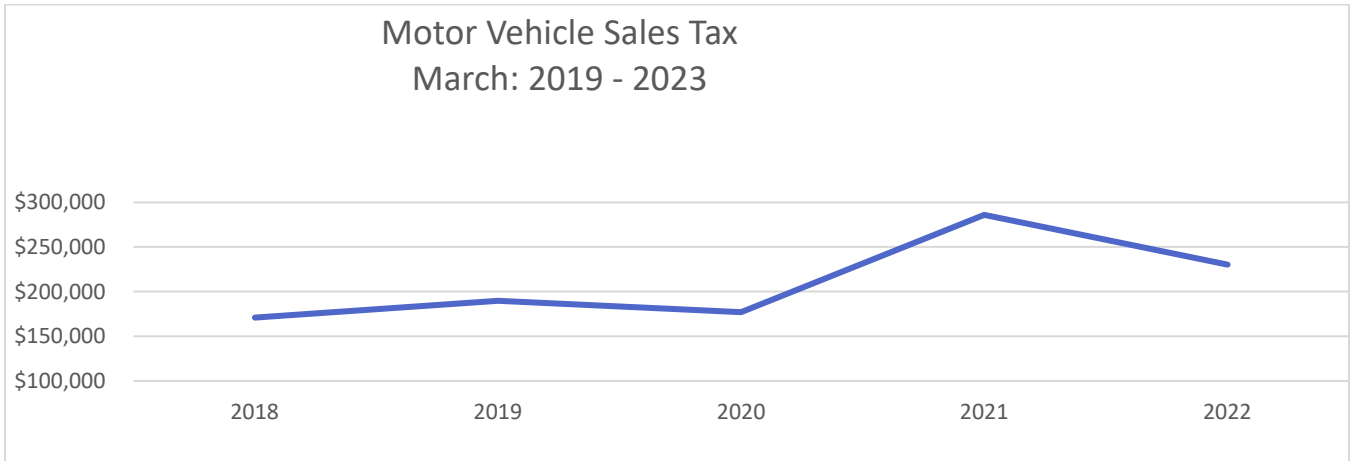
General Use Tax - General Fund

	2019		2020		2021		2022		2023	% Over(Under) 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%	
YTD Total	\$ 766,753	\$ 495,223	\$ 467,083	\$ 473,354	\$ 448,273				-5.30%	



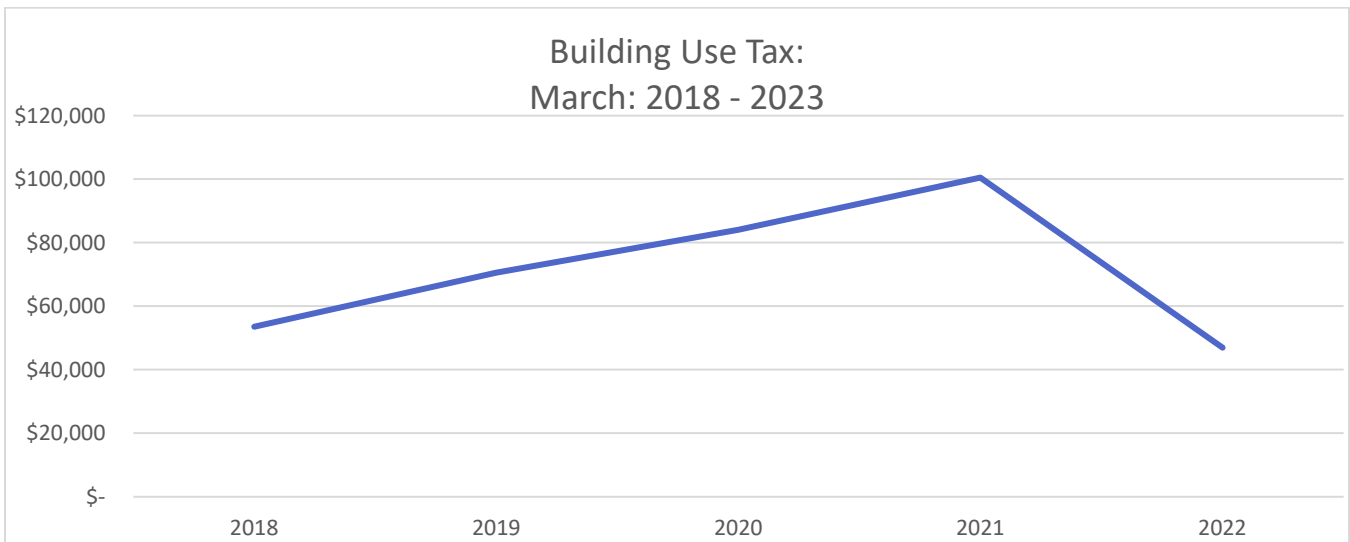
Motor Vehicles Sales Tax - General Fund

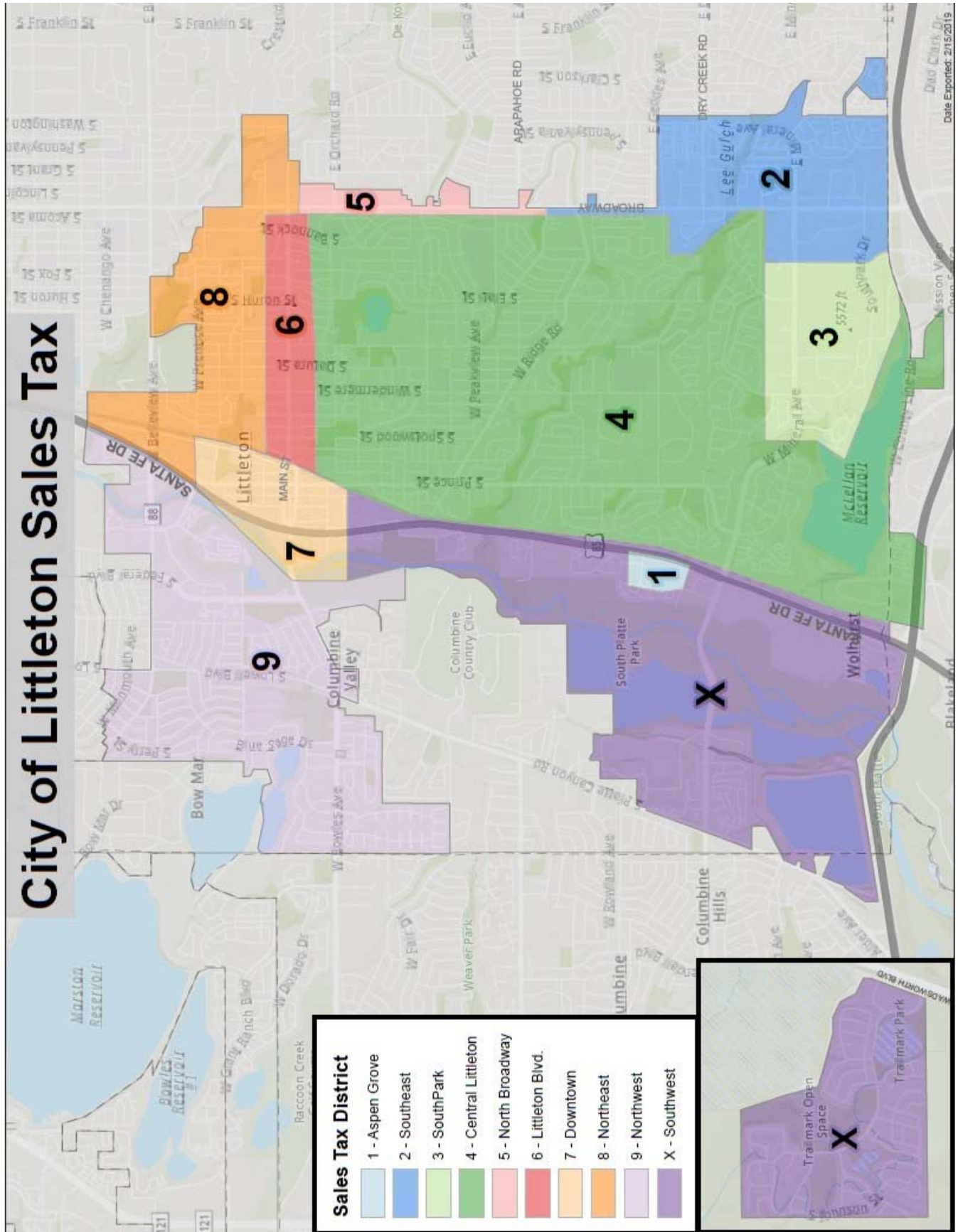
	2019		2020		2021		2022		2023		% Over(Under) Previous Year
Jan	\$	265,667	\$	230,784	\$	234,540	\$	251,266	\$	230,579	-8.23%
Feb	\$	178,221	\$	245,434	\$	231,482	\$	250,648	\$	296,975	18.48%
Mar	\$	170,884	\$	189,739	\$	176,969	\$	285,936	\$	230,214	-19.49%
YTD Total	\$	614,772	\$	665,957	\$	642,991	\$	787,850	\$	757,767	-3.82%



Building Use Tax - Capital Projects Fund

	2019		2020		2021		2022		2023		% Over(Under) 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%
YTD Total	\$	403,118	\$	338,144	\$	339,694	\$	184,836	\$	167,124	-9.58%





City of Littleton Sales Tax

Sales Tax District	
1 - Aspen Grove	(Light Blue)
2 - Southeast	(Blue)
3 - SouthPark	(Light Green)
4 - Central Littleton	(Green)
5 - North Broadway	(Pink)
6 - Littleton Blvd.	(Red)
7 - Downtown	(Orange)
8 - Northeast	(Light Orange)
9 - Northwest	(Light Purple)
X - Southwest	(Dark Purple)



Date Exported: 2/15/2019