



# Sales and Use Tax Report May 2023



Finance Department  
Issued  
June 22, 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).

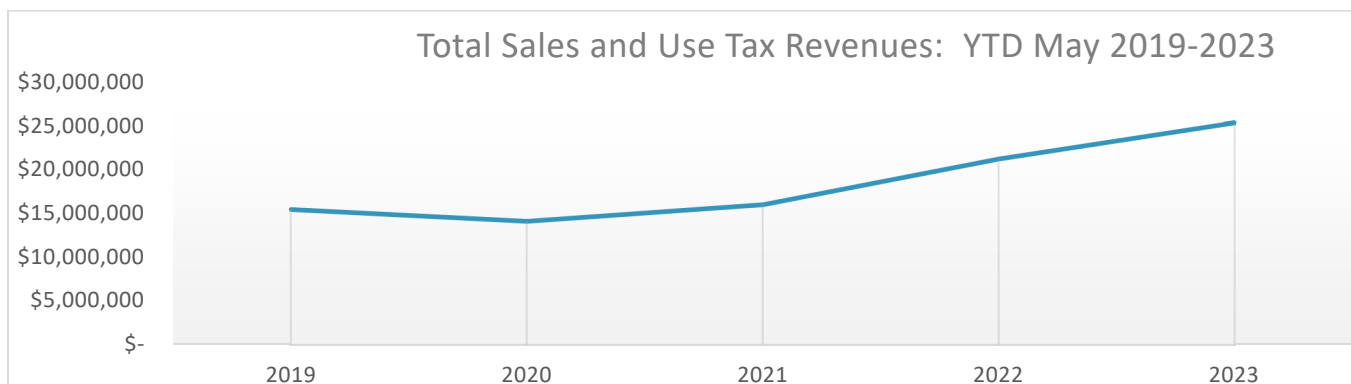
In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

May 2023	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Fund
<i>Retail Sales Tax</i>	\$ 2,950,706	\$ -	\$ 751,529	\$ -
<i>General Use Tax</i>	\$ 53,957	\$ -	\$ 13,489	\$ -
<i>Building Use Tax</i>	\$ -	\$ 1,090,988	\$ 272,670	\$ -
<i>Motor Vehicle Tax</i>	\$ 305,466	\$ -	\$ 76,366	\$ -
<i>Lodging Tax</i>	\$ -	\$ -	\$ -	\$ 62,413
<b>Total</b>	<b>\$ 3,310,129</b>	<b>\$ 1,090,988</b>	<b>\$ 1,114,054</b>	<b>\$ 62,413</b>

**May 2023  
Total = \$5,577,584**

**May 2023  
Year-to-Date  
Total = \$25,379,170**

May 2023 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Fund
<i>Retail Sales Tax</i>	\$ 16,741,920	\$ -	\$ 4,204,164	\$ -
<i>General Use Tax</i>	\$ 648,350	\$ -	\$ 160,715	\$ -
<i>Building Use Tax</i>	\$ -	\$ 1,324,819	\$ 330,872	\$ -
<i>Motor Vehicle Tax</i>	\$ 1,392,580	\$ -	\$ 348,145	\$ -
<i>Lodging Tax</i>	\$ -	\$ -	\$ -	\$ 227,605
<b>Total</b>	<b>\$ 18,782,850</b>	<b>\$ 1,324,819</b>	<b>\$ 5,043,896</b>	<b>\$ 227,605</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.*

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### May 2023 compared to May 2022:

- Retail sales tax revenues of \$2,950,706 were higher than 2022 by \$421,377 or 17%.
- General use tax revenues of \$648,350 were lower than 2022 by \$8,266 or 13%.
- Motor vehicle tax revenues of \$1,392,580 were higher than 2022 by \$48,385 or 19%.

Overall, May 2023 compared to May 2022 sales and use taxes for the General Fund of \$3,310,129 were higher than 2022 by \$461,497 or 16%.

### May Year-to-date:

- Retail sales tax revenues of \$16,741,920 were higher than 2022 by \$846,584 or 5%.
- General use tax revenues of \$648,350 were lower than 2022 by \$9,490 or 1%.
- Motor vehicle tax revenues of \$1,392,580 were higher than 2022 by \$56,062 or 4%.

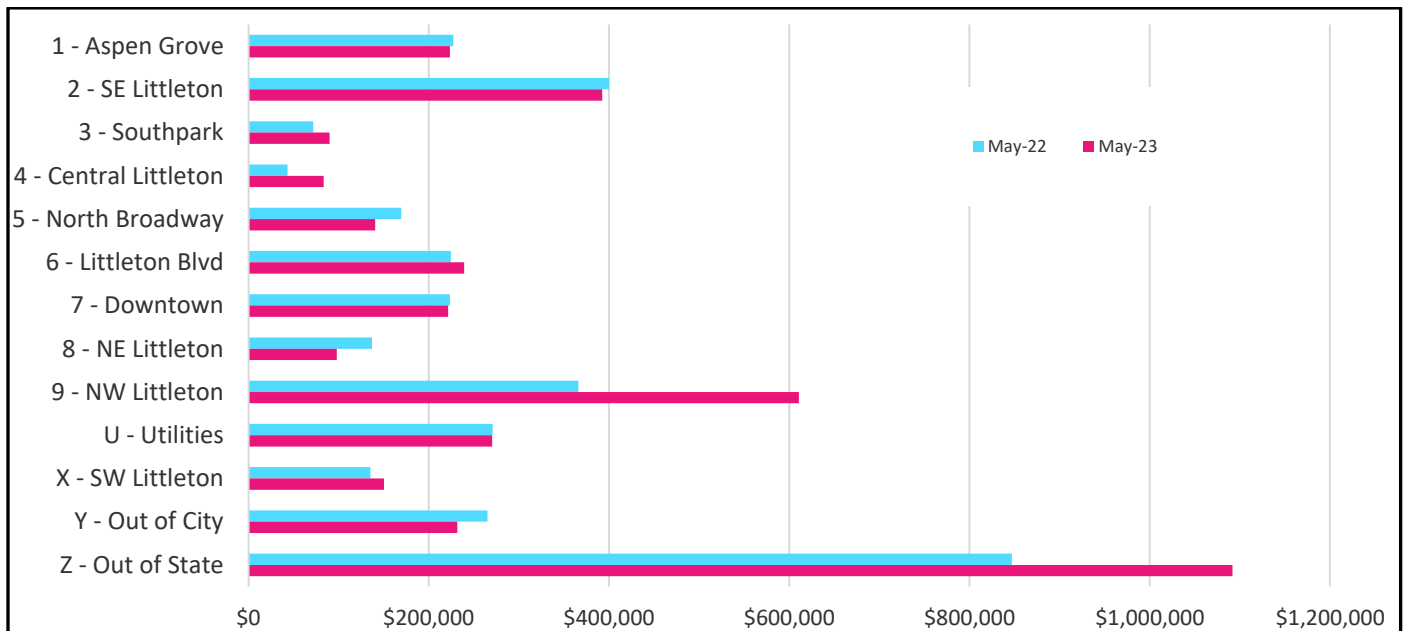
Overall, May year-to-date 2023 compared to May year-to-date 2022 sales and use taxes for the General Fund of \$18,782,850 were higher than 2022 by \$893,156 or 5%.

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

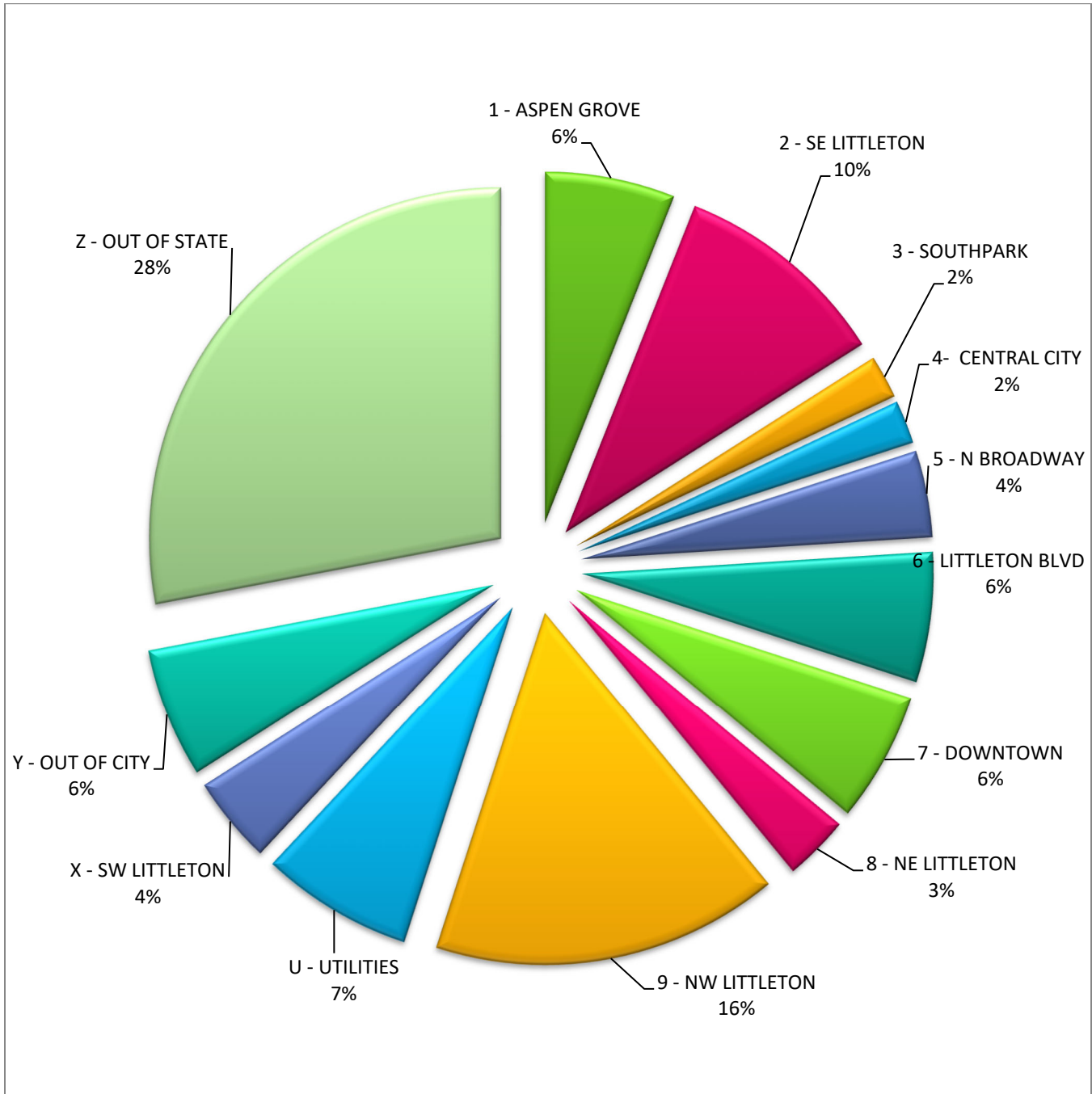
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	May-22	May-23	Month-to Month % of Change	Up/ Down	YTD May-22	YTD May-23	YTD % Change	Up/ Down
1 - Aspen Grove	\$227,153	\$223,455	-1.63%	↓	\$1,083,483	\$1,233,753	13.87%	↑
2 - SE Littleton	\$399,926	\$392,511	-1.85%	↓	\$1,918,540	\$1,961,763	2.25%	↑
3 - Southpark	\$71,855	\$89,881	25.09%	↑	\$406,702	\$491,931	20.96%	↑
4 - Central Littleton	\$43,150	\$83,330	93.12%	↑	\$218,007	\$429,917	97.20%	↑
5 - North Broadway	\$169,430	\$140,472	-17.09%	↓	\$725,359	\$784,293	8.12%	↑
6 - Littleton Blvd	\$224,518	\$239,165	6.52%	↑	\$1,022,333	\$1,253,873	22.65%	↑
7 - Downtown	\$223,386	\$221,531	-0.83%	↓	\$1,087,476	\$1,170,738	7.66%	↑
8 - NE Littleton	\$136,923	\$97,901	-28.50%	↓	\$662,155	\$572,434	-13.55%	↓
9 - NW Littleton	\$366,070	\$610,681	66.82%	↑	\$2,406,275	\$2,737,500	13.77%	↑
U - Utilities	\$270,788	\$270,384	-0.15%	↓	\$1,626,554	\$1,831,278	12.59%	↑
X - SW Littleton	\$135,241	\$150,275	11.12%	↑	\$518,943	\$653,538	25.94%	↑
Y - Out of City	\$265,082	\$231,587	-12.64%	↓	\$1,955,200	\$1,826,125	-6.60%	↓
Z - Out of State	\$847,037	\$1,091,833	28.90%	↑	\$5,820,369	\$7,052,828	21.17%	↑
Refund & Adjustments	-\$117,201	-\$10,911			-\$136,041	-\$17,217		
Total - All Area	\$3,263,357	\$3,832,094	17.43%	↑	\$19,315,356	\$21,982,755	13.81%	↑



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**  
**May 2023**  
**(April Filing Period)**

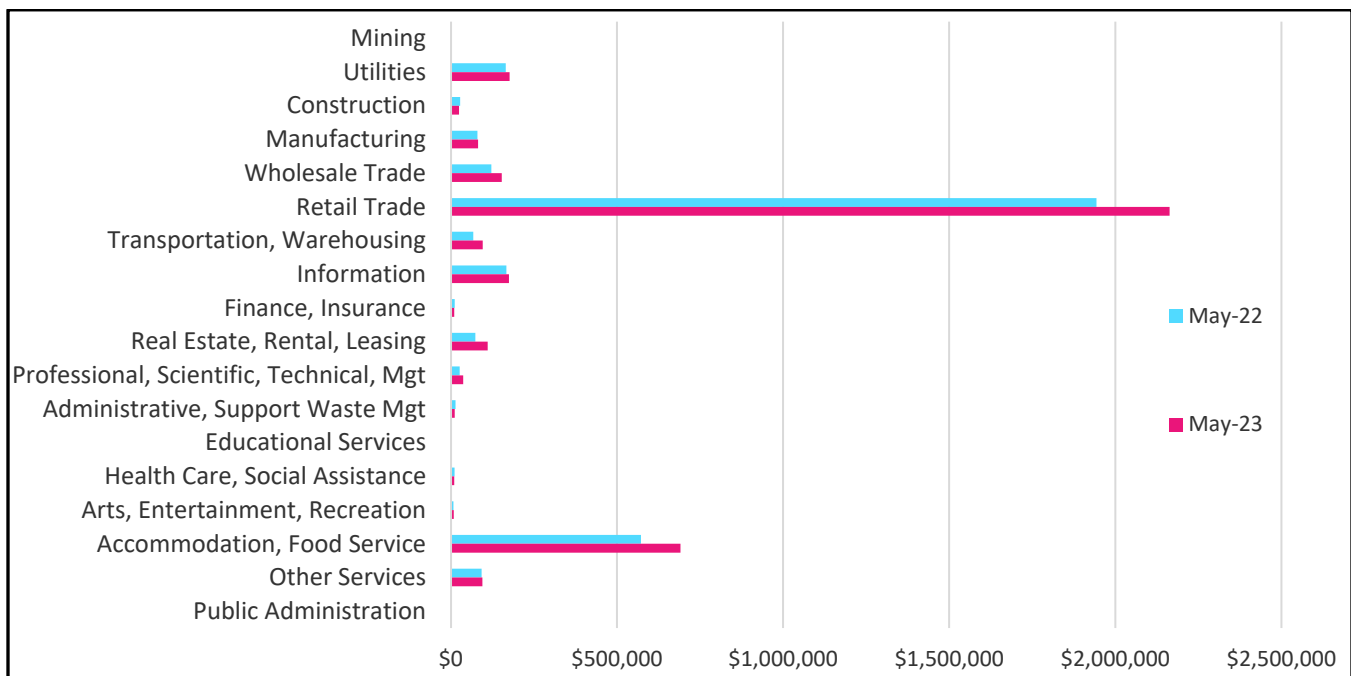


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

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

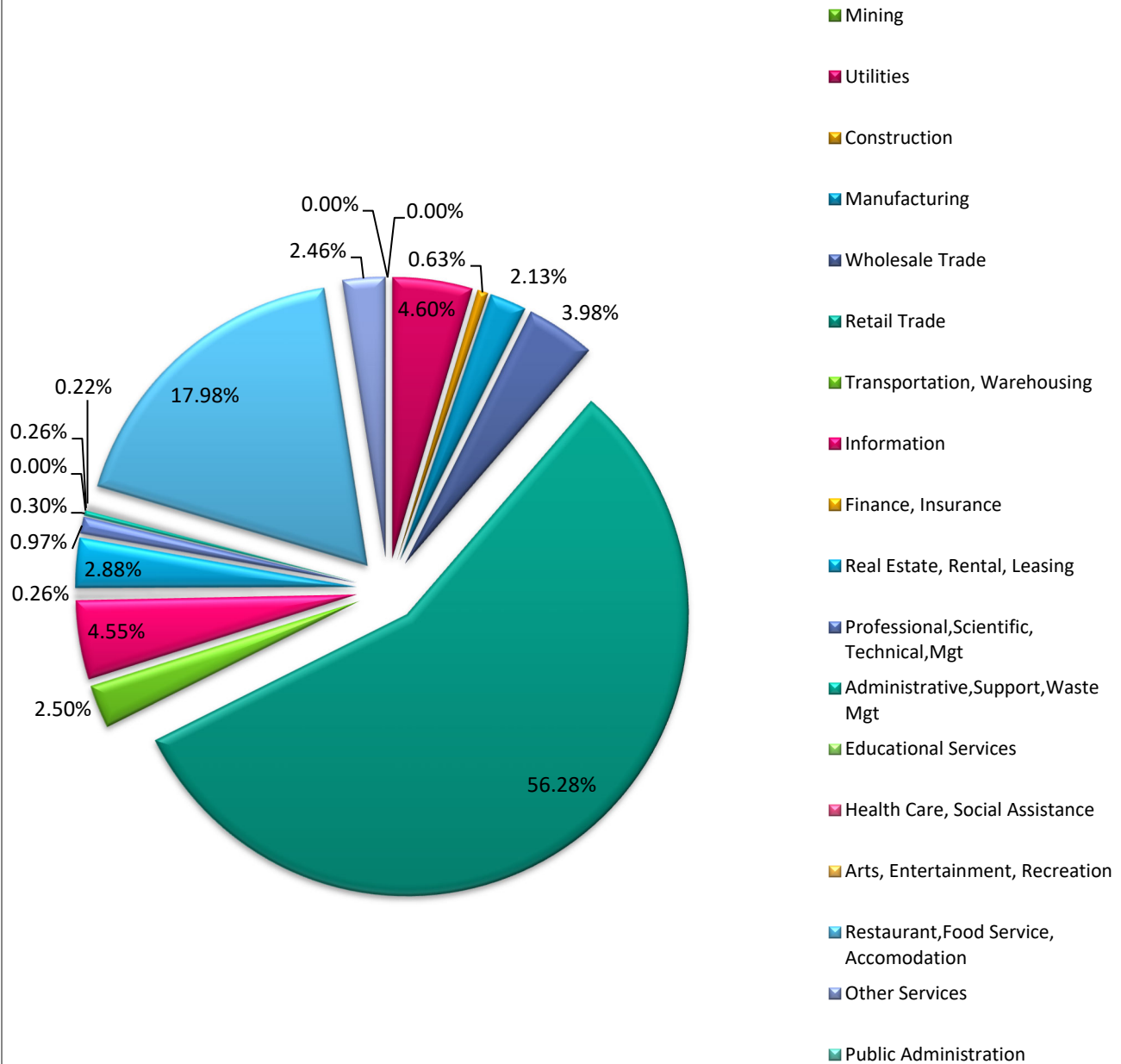
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	May-22	May-23	Month-to Month % of Change	Up/ Down	YTD May-22	YTD May-23	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$165,044	\$176,601	7.00%	↑	\$955,823	\$1,269,662	32.83%	↑
Construction	\$27,799	\$24,376	-12.31%	↓	\$210,417	\$246,745	17.26%	↑
Manufacturing	\$79,843	\$81,681	2.30%	↑	\$658,107	\$630,027	-4.27%	↓
Wholesale Trade	\$121,809	\$153,076	25.67%	↑	\$839,417	\$1,006,319	19.88%	↑
Retail Trade	\$1,943,325	\$2,163,329	11.32%	↑	\$10,734,455	\$11,887,700	10.74%	↑
Transportation, Warehousing	\$67,452	\$95,952	42.25%	↑	\$402,905	\$488,304	21.20%	↑
Information	\$166,833	\$174,726	4.73%	↑	\$1,228,766	\$1,156,759	-5.86%	↓
Finance, Insurance	\$11,565	\$9,911	-14.30%	↓	\$81,243	\$89,771	10.50%	↑
Real Estate, Rental, Leasing	\$73,507	\$110,673	50.56%	↑	\$622,610	\$785,422	26.15%	↑
Professional, Scientific, Technical, Mgt	\$26,436	\$37,167	40.59%	↑	\$385,246	\$343,606	-10.81%	↓
Administrative, Support Waste Mgt	\$14,040	\$11,417	-18.68%	↓	\$132,865	\$174,682	31.47%	↑
Educational Services	\$0	\$97	0.00%	↑	\$2,084	\$2,724	30.69%	↑
Health Care, Social Assistance	\$10,954	\$9,936	-9.29%	↓	\$97,234	\$87,375	-10.14%	↓
Arts, Entertainment, Recreation	\$7,668	\$8,512	11.01%	↑	\$41,106	\$45,857	11.56%	↑
Accommodation, Food Service	\$571,859	\$690,827	20.80%	↑	\$2,563,912	\$3,209,331	25.17%	↑
Other Services	\$92,424	\$94,723	2.49%	↑	\$494,661	\$574,963	16.23%	↑
Public Administration	\$0	\$0	0.00%	▲	\$546	\$723	32.34%	↑
Refund & Adjustments	-\$117,201	-\$10,911			-\$136,041	-\$17,217		
<b>TOTAL</b>	<b>\$3,263,357</b>	<b>\$3,832,094</b>	<b>17.43%</b>	<b>↑</b>	<b>\$19,315,356</b>	<b>\$21,982,755</b>	<b>13.81%</b>	<b>↑</b>



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

**NAICS - May 2023**

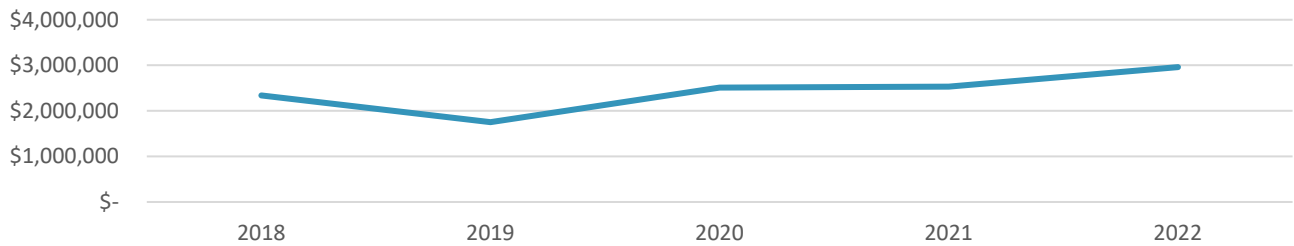


## Sales and Use Tax Revenues for May 2023 (April Filing Period)

### 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%
Apr	\$	2,669,311	\$ 2,331,844	\$ 3,168,973	\$ 3,518,254	\$ 3,641,668	3.51%
May	\$	2,337,502	\$ 1,753,173	\$ 2,509,024	\$ 2,529,329	\$ 2,950,706	16.66%
YTD Total	\$	12,479,953	\$ 11,944,241	\$ 13,742,858	\$ 15,895,337	\$ 16,741,920	5.33%

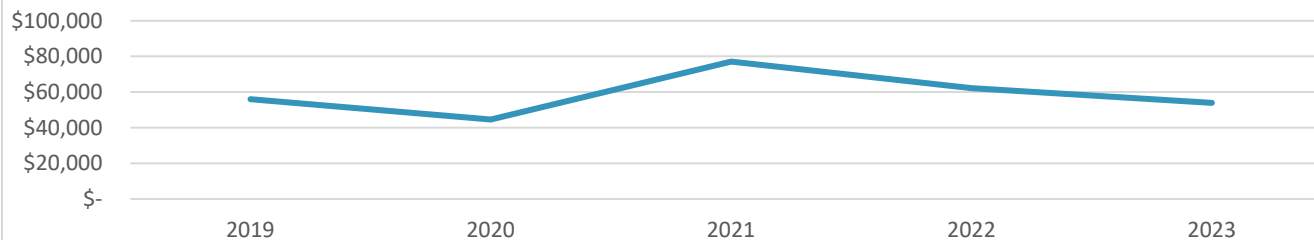
Retail Sales Tax - General Fund  
May: 2019 - 2023



### 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%
Apr	\$	214,415	\$ 82,690	\$ 91,078	\$ 122,262	\$ 146,120	19.51%
May	\$	55,965	\$ 44,583	\$ 77,082	\$ 62,223	\$ 53,957	-13.28%
YTD Total	\$	1,037,134	\$ 622,495	\$ 635,243	\$ 657,839	\$ 648,350	-1.44%

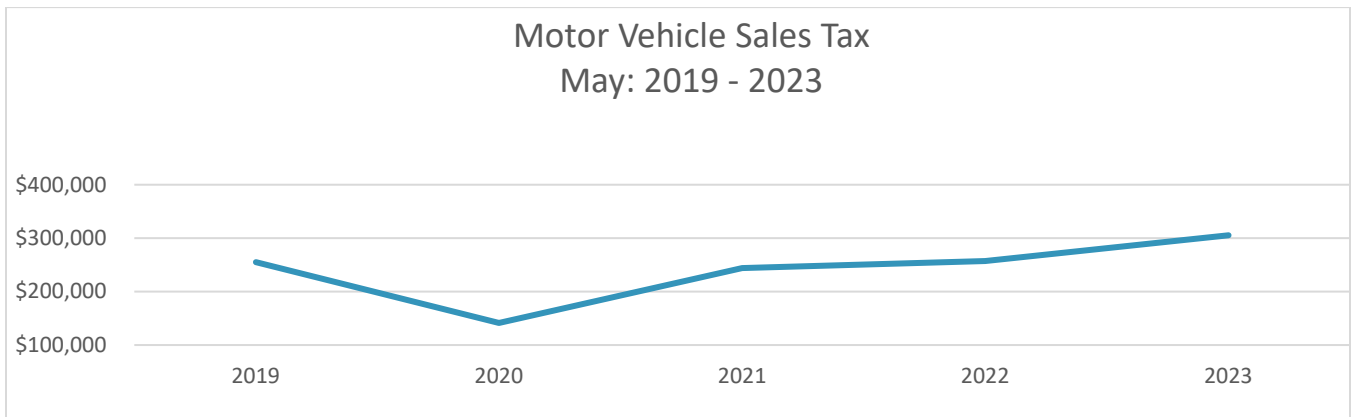
General Use Tax - General Fund  
May: 2019 - 2023





**Motor Vehicles Sales Tax - General Fund**

										% Over(Under)	
	2019		2020		2021		2022		2023	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%
Apr	\$	188,914	\$	128,498	\$	256,418	\$	291,587	\$	329,347	12.95%
May	\$	254,847	\$	141,362	\$	243,853	\$	257,081	\$	305,466	18.82%
YTD Total	\$	1,058,532	\$	935,817	\$	1,143,263	\$	1,336,518	\$	1,392,580	4.19%

**Building Use Tax - Capital Projects Fund**

										% Over(Under)	
		2019		2020		2021		2022		2023	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%
Apr	\$	216,396	\$	239,204	\$	96,500	\$	55,622	\$	66,707	19.93%
May	\$	271,609	\$	42,430	\$	55,287	\$	142,649	\$	1,090,988	664.81%
YTD Total	\$	891,123	\$	619,778	\$	491,481	\$	383,107	\$	1,324,819	245.81%

