



Sales and Use Tax Report November 2022



Finance Department
Issued
December 19, 2022

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).

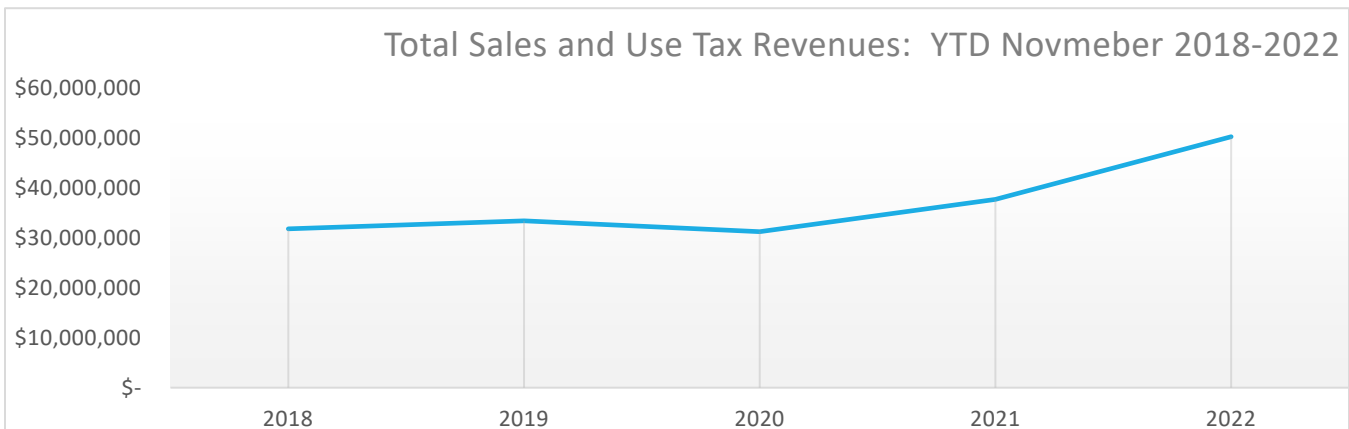
In November 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

November 2022	General Fund	Capital Projects Fund	3A Capital Fund
<i>Retail Sales Tax</i>	\$ 3,147,406	\$ -	\$ 783,567
<i>General Use Tax</i>	\$ 84,043	\$ -	\$ 21,011
<i>Building Use Tax</i>	\$ -	\$ 113,446	\$ 28,365
<i>Motor Vehicle Tax</i>	\$ 288,246	\$ -	\$ 72,061
Total	\$ 3,519,695	\$ 113,446	\$ 905,004

*November 2022
Total = \$4,538,145*

*November 2022
Year-to-Date Total =
\$50,319,717*

November 2022 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund
<i>Retail Sales Tax</i>	\$ 36,370,832	\$ -	\$ 7,774,515
<i>General Use Tax</i>	\$ 1,278,426	\$ -	\$ 230,891
<i>Building Use Tax</i>	\$ -	\$ 1,022,342	\$ 234,869
<i>Motor Vehicle Tax</i>	\$ 2,883,843	\$ -	\$ 523,999
Total	\$ 40,533,101	\$ 1,022,342	\$ 8,764,274



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.*

November 2022 compared to November 2021:

- Retail sales tax revenues of \$3,147,406 were higher than 2021 by \$120,453 or 4%.
- General use tax revenues of \$84,043 were lower than 2021 by \$42,771 or 34%.
- Motor vehicle tax revenues of \$288,246 were higher than 2021 by \$17,465 or 6%

Overall, November 2022 compared to November 2021 sales and use taxes for the General Fund of \$3,519,695 were higher than 2021 by \$95,147 or 3%.

Year-to-date:

- Retail sales tax revenues of \$36,370,832 were higher than 2021 by \$4,291,229 or 13%.
- General use tax revenues of \$1,278,426 were higher than 2021 by \$67,737 or 6%.
- Motor vehicle tax revenues of \$2,883,843 were higher than 2021 by \$36,524 or 1%.

Overall, November 2022 compared to November 2021 sales and use taxes for the General Fund of \$40,533,101 were higher than 2021 by \$4,395,490 or 12%.

November 2022 compared to November 2020:

- Retail sales tax revenues of \$3,147,406 were higher than 2020 by \$783,986 or 33%.
- General use tax revenues of \$84,043 were lower than 2020 by \$9,692 or 13%.
- Motor vehicle tax revenues of \$288,246 were lower than 2020 by \$4,320 or 2%.

Overall, November 2022 compared to November 2020 sales and use taxes for the General Fund of \$3,519,695 were higher than 2020 by \$797,998 or 29%.

Year-to-date:

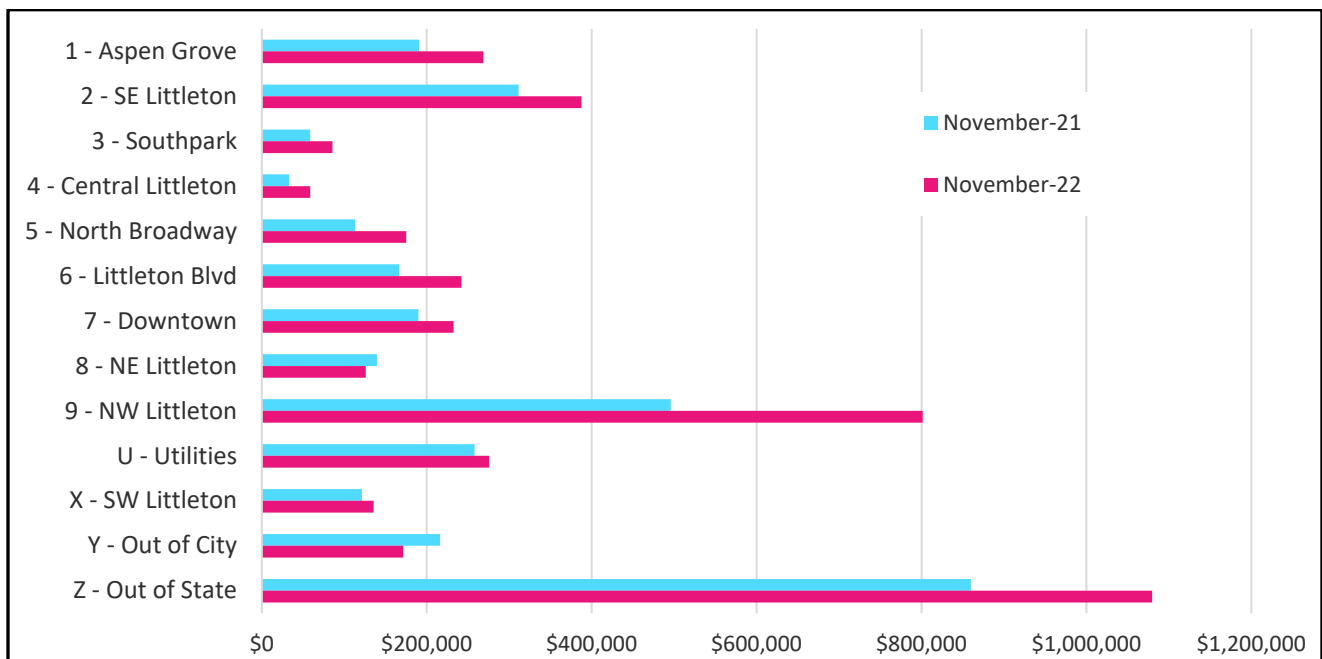
- Retail sales tax revenues of \$36,370,832 were higher than 2020 by \$9,776,958 or 37%.
- General use tax revenues of \$1,278,426 were higher than 2020 by \$56,163 or 5%.
- Motor vehicle tax revenues of \$2,883,843 were higher than 2020 by \$590,883 or 26%.

Overall, November 2021 compared to November 2020 sales and use taxes for the General Fund of \$40,533,101 higher than 2020 by \$10,424,004 or 35%.

Retail Sales and General Use Tax by Geographic Location

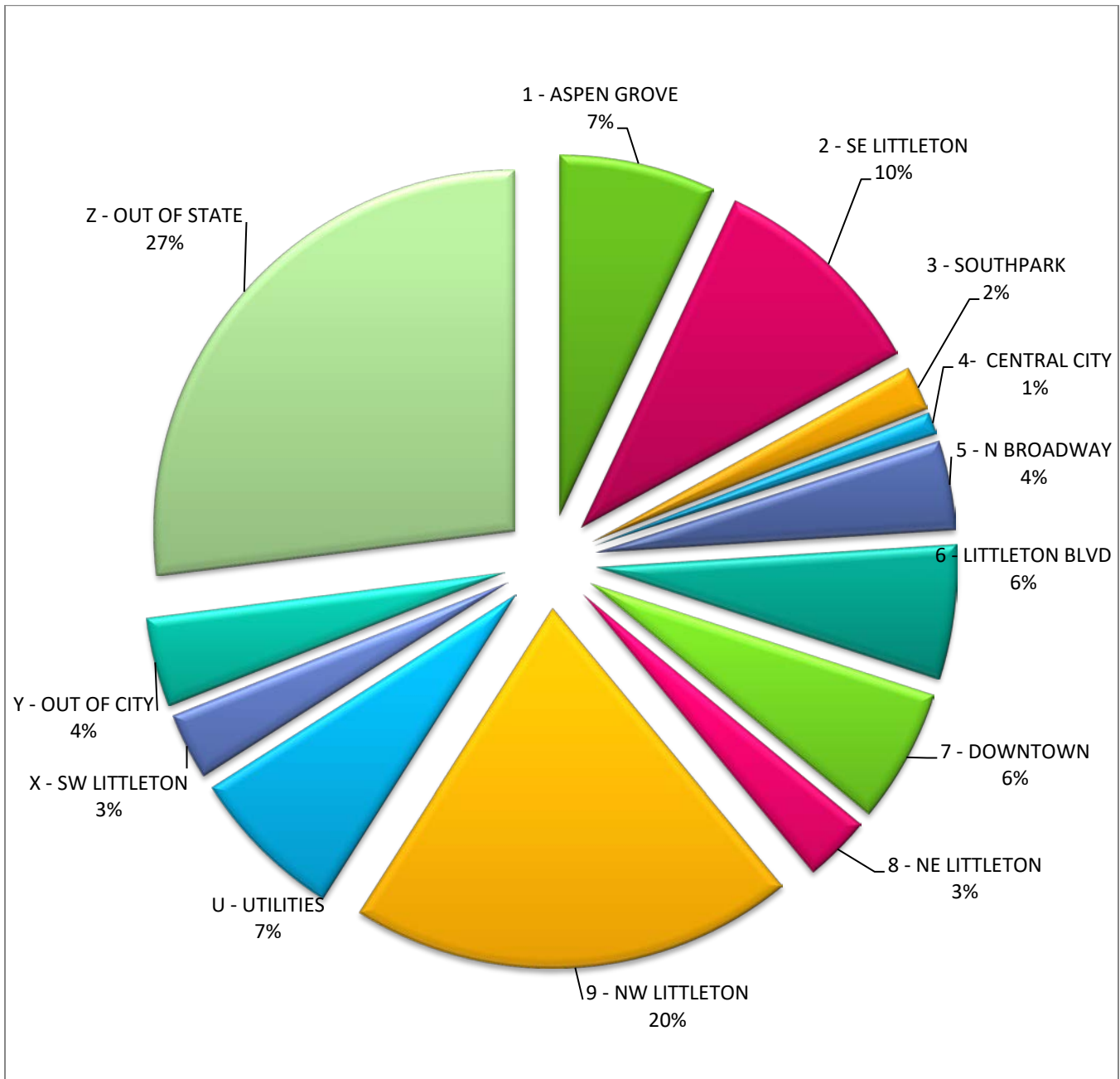
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – both the General Fund and the 3A Capital Fund, total of 3.75% sales tax rate.

Location	November-21	November-22	Month-to Month % of Change	Up/ Down	YTD Nov-21	YTD Nov-22	YTD % Change	Up/ Down
1 - Aspen Grove	\$190,704	\$268,711	40.90%	↑	\$1,843,797	\$2,497,050	35.43%	↑
2 - SE Littleton	\$311,334	\$387,558	24.48%	↑	\$3,341,833	\$4,497,003	34.57%	↑
3 - Southpark	\$58,684	\$85,678	46.00%	↑	\$644,369	\$1,012,365	57.11%	↑
4 - Central Littleton	\$33,045	\$58,747	77.78%	↑	\$426,421	\$560,030	31.33%	↑
5 - North Broadway	\$113,267	\$175,093	54.58%	↑	\$1,230,699	\$1,687,793	37.14%	↑
6 - Littleton Blvd	\$166,379	\$242,047	45.48%	↑	\$1,599,349	\$2,520,717	57.61%	↑
7 - Downtown	\$189,934	\$232,561	22.44%	↑	\$1,890,255	\$2,565,379	35.72%	↑
8 - NE Littleton	\$139,683	\$125,963	-9.82%	↓	\$1,274,888	\$1,532,970	20.24%	↑
9 - NW Littleton	\$495,850	\$801,403	61.62%	↑	\$5,382,149	\$7,033,087	30.67%	↑
U - Utilities	\$258,028	\$275,674	6.84%	↑	\$2,706,860	\$3,497,180	29.20%	↑
X - SW Littleton	\$121,270	\$135,607	11.82%	↑	\$1,074,182	\$1,406,964	30.98%	↑
Y - Out of City	\$216,160	\$171,395	-20.71%	↓	\$2,907,539	\$4,283,079	47.31%	↑
Z - Out of State	\$859,819	\$1,079,702	25.57%	↑	\$8,983,919	\$12,634,673	40.64%	↑
Refund & Adjustments	-\$389	-\$4,113			-\$15,968	-\$73,624		
Total - All Area	\$3,153,768	\$4,036,027	27.97%	↑	\$33,290,292	\$45,654,665	37.14%	↑



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
 November 2022
 (October Filing Period)**

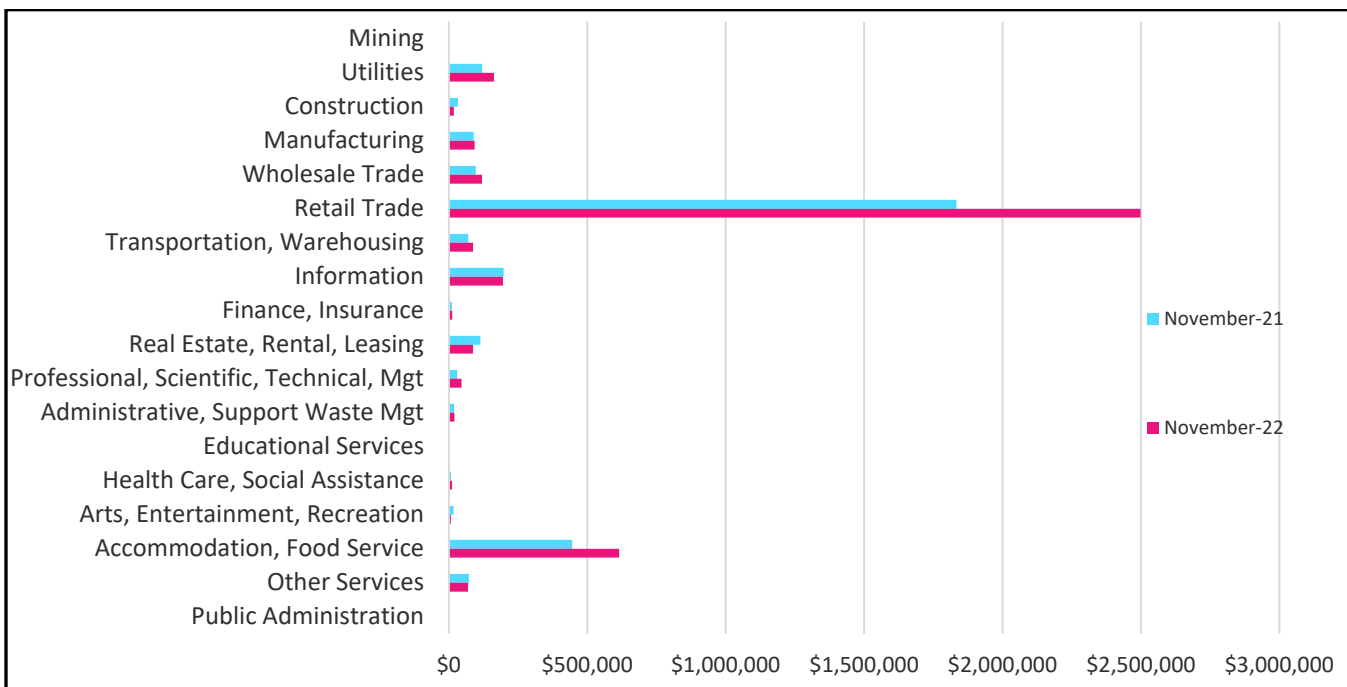


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Trends by NAICS – Industry

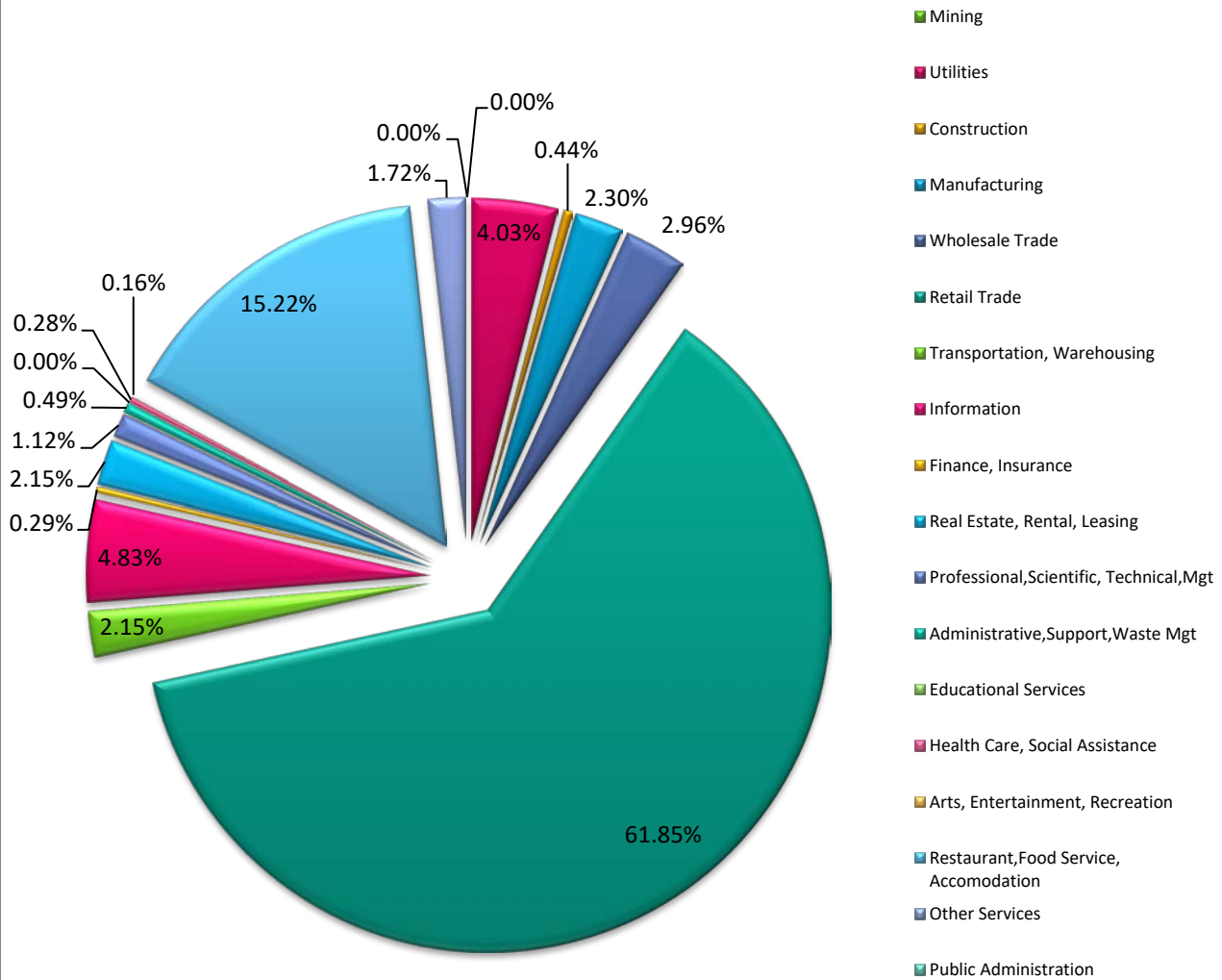
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – both the General Fund and the 3A Capital Fund, total of 3.75%.

NAICS SECTORS	November-21	November-22	Month-to Month % of Change	Up/ Down	YTD Nov-21	YTD Nov-22	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$29	\$0	0.00%	▲
Utilities	\$120,188	\$162,984	35.61%	↑	\$1,469,092	\$2,066,999	40.70%	↑
Construction	\$32,631	\$17,897	-45.15%	↓	\$428,955	\$464,901	8.38%	↑
Manufacturing	\$89,279	\$92,860	4.01%	↑	\$1,057,476	\$1,396,975	32.10%	↑
Wholesale Trade	\$97,200	\$119,625	23.07%	↑	\$1,426,179	\$1,836,957	28.80%	↑
Retail Trade	\$1,833,386	\$2,498,429	36.27%	↑	\$18,224,051	\$26,041,239	42.89%	↑
Transportation, Warehousing	\$70,065	\$86,959	24.11%	↑	\$983,899	\$936,547	-4.81%	↓
Information	\$197,250	\$194,973	-1.15%	↓	\$2,110,140	\$2,636,223	24.93%	↑
Finance, Insurance	\$10,760	\$11,898	10.57%	↑	\$172,709	\$197,865	14.57%	↑
Real Estate, Rental, Leasing	\$113,638	\$86,966	-23.47%	↓	\$1,176,173	\$1,399,669	19.00%	↑
Professional, Scientific, Technical, Mgt	\$30,111	\$45,257	50.30%	↑	\$555,496	\$750,030	35.02%	↑
Administrative, Support Waste Mgt	\$18,264	\$19,881	8.85%	↑	\$223,619	\$264,582	18.32%	↑
Educational Services	\$83	\$0	-100.00%	↓	\$2,420	\$3,452	42.62%	↑
Health Care, Social Assistance	\$7,273	\$11,362	56.22%	↑	\$160,776	\$197,373	22.76%	↑
Arts, Entertainment, Recreation	\$16,470	\$6,595	-59.96%	↓	\$83,004	\$98,044	18.12%	↑
Accommodation, Food Service	\$445,339	\$615,098	38.12%	↑	\$4,435,118	\$6,364,517	43.50%	↑
Other Services	\$72,218	\$69,357	-3.96%	↓	\$796,740	\$1,071,817	34.53%	↑
Public Administration	\$0	\$0	0.00%	▲	\$384	\$1,101	186.63%	↑
Refund & Adjustments	-\$389	-\$4,113			-\$15,968	-\$73,624		
TOTAL	\$3,153,768	\$4,036,027	27.97%	↑	\$33,290,292	\$45,654,665	37.14%	↑



**Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
November 2022
(October Filing Period)**

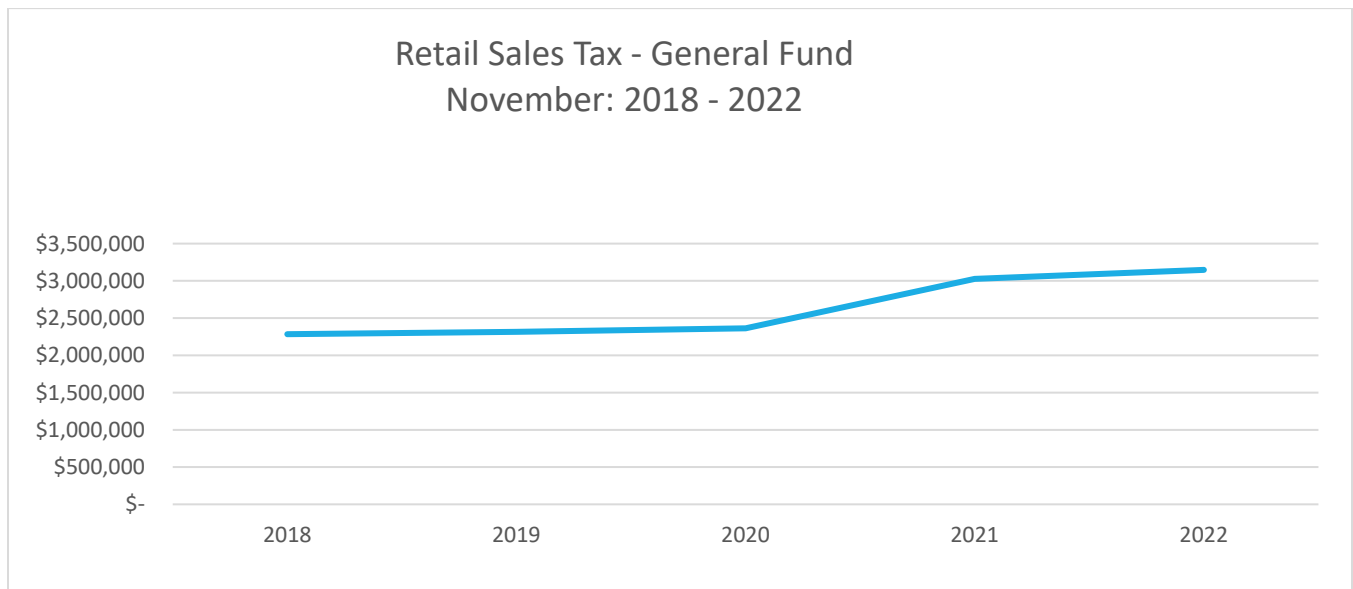
NAICS - November 2022



**Sales and Use Tax Revenues for November 2022
(October Filing Period)**

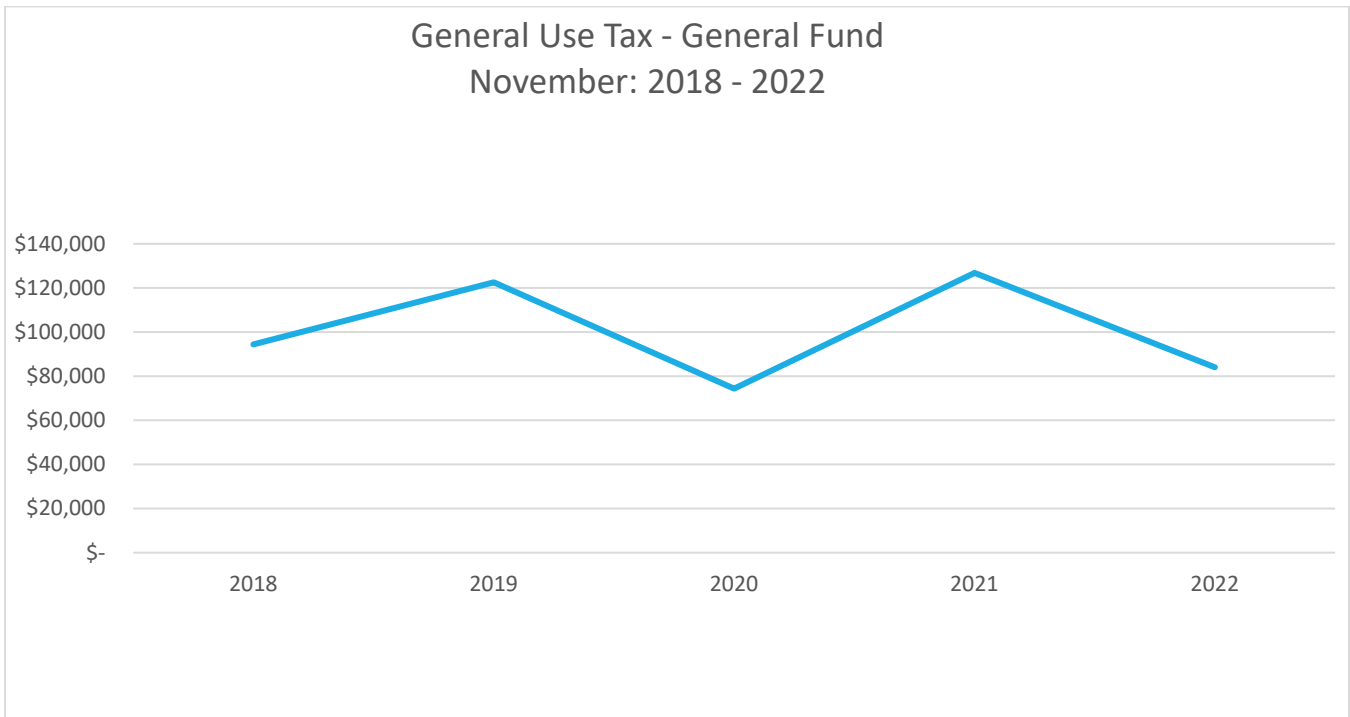
Retail Sales Tax - General Fund

	2018		2019		2020		2021		2022		% Over(Under) Previous Year
Jan	\$	3,403,656	\$	3,450,672	\$	3,876,757	\$	3,748,875	\$	4,699,789	25.37%
Feb	\$	2,042,580	\$	2,102,509	\$	2,129,380	\$	2,243,614	\$	2,574,343	14.74%
Mar	\$	1,757,717	\$	1,919,958	\$	1,853,086	\$	2,072,372	\$	2,573,621	24.19%
Apr	\$	2,618,715	\$	2,669,311	\$	2,331,844	\$	3,168,973	\$	3,518,254	11.02%
May	\$	2,194,168	\$	2,337,502	\$	1,753,173	\$	2,509,024	\$	2,529,329	0.81%
June	\$	2,285,872	\$	2,308,593	\$	2,084,197	\$	2,629,480	\$	3,289,136	25.09%
Jul	\$	2,735,229	\$	2,934,241	\$	2,989,524	\$	3,523,110	\$	4,014,397	13.94%
Aug	\$	2,375,024	\$	2,423,481	\$	2,254,442	\$	2,768,978	\$	3,060,975	10.55%
Sep	\$	2,191,357	\$	2,335,351	\$	2,167,441	\$	2,716,503	\$	3,024,115	11.32%
Oct	\$	2,716,828	\$	2,877,411	\$	2,790,610	\$	3,671,720	\$	3,939,467	7.29%
Nov	\$	2,284,171	\$	2,315,947	\$	2,363,420	\$	3,026,954	\$	3,147,406	3.98%
YTD Total	\$	26,605,315	\$	27,674,976	\$	26,593,874	\$	32,079,603	\$	36,370,832	13.38%



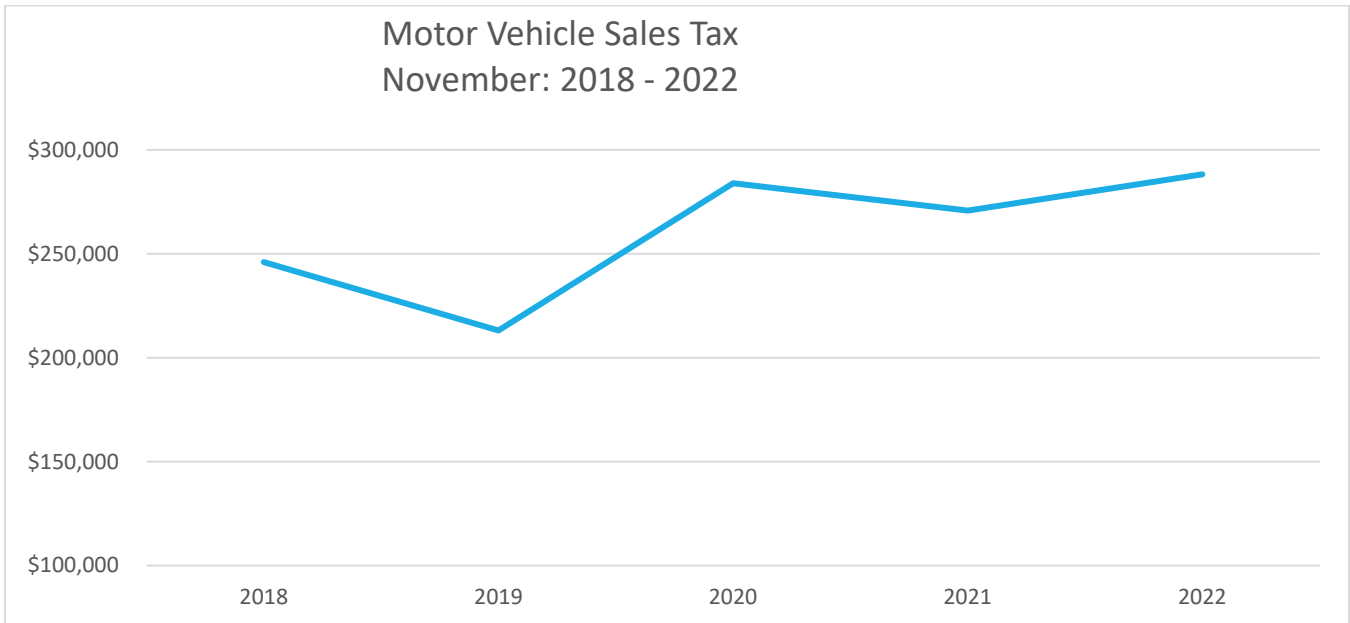
General Use Tax - General Fund

	2018		2019		2020		2021		2022		% Over(Under) Previous Year
Jan	\$	300,586	\$	305,592	\$	353,871	\$	235,971	\$	267,060	13.17%
Feb	\$	244,152	\$	245,014	\$	57,270	\$	107,411	\$	131,974	22.87%
Mar	\$	45,818	\$	216,146	\$	84,082	\$	123,701	\$	74,321	-39.92%
Apr	\$	168,105	\$	214,415	\$	82,690	\$	91,078	\$	122,262	34.24%
May	\$	181,455	\$	55,965	\$	44,583	\$	77,082	\$	62,223	-19.28%
Jun	\$	133,400	\$	66,304	\$	76,121	\$	37,058	\$	83,970	126.59%
Jul	\$	146,384	\$	134,036	\$	107,466	\$	113,023	\$	153,755	36.04%
Aug	\$	89,275	\$	195,341	\$	104,039	\$	72,899	\$	51,245	-29.71%
Sep	\$	111,084	\$	68,122	\$	79,105	\$	73,952	\$	113,825	53.92%
Oct	\$	116,494	\$	170,398	\$	158,687	\$	151,700	\$	133,748	-11.83%
Nov	\$	94,437	\$	122,564	\$	74,351	\$	126,814	\$	84,043	-33.73%
YTD Total	\$	1,631,189	\$	1,793,900	\$	1,222,263	\$	1,210,689	\$	1,278,426	5.59%



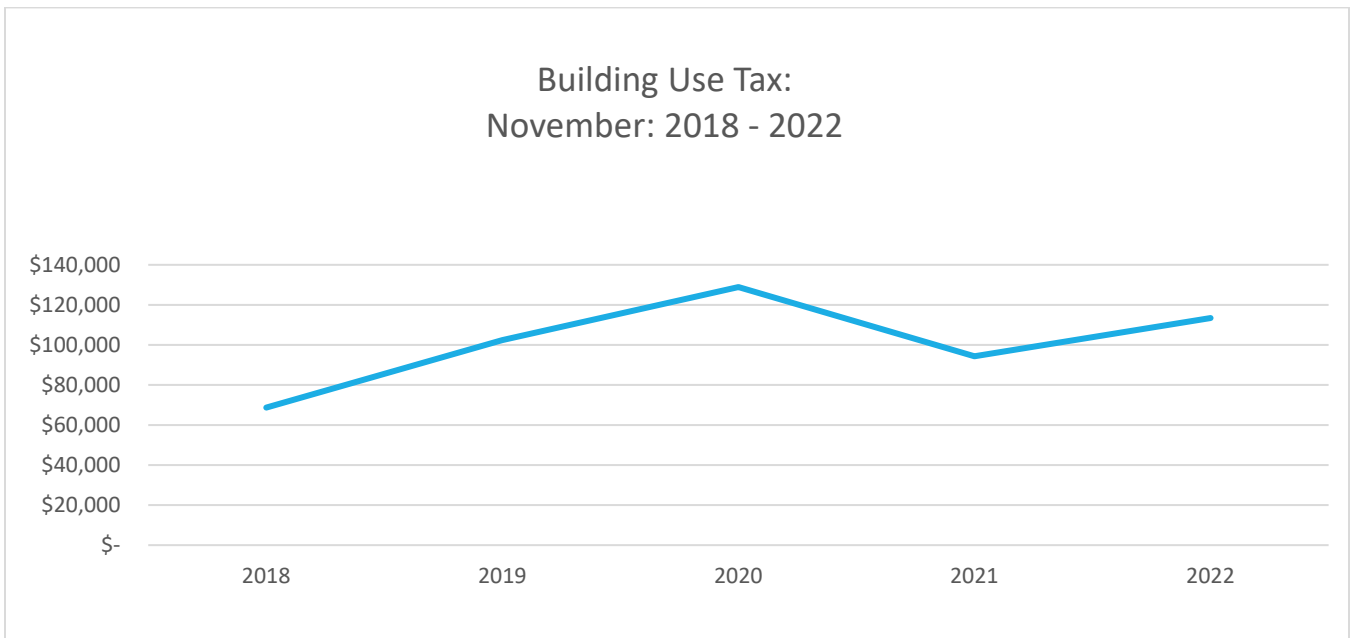
Motor Vehicles Sales Tax - General Fund

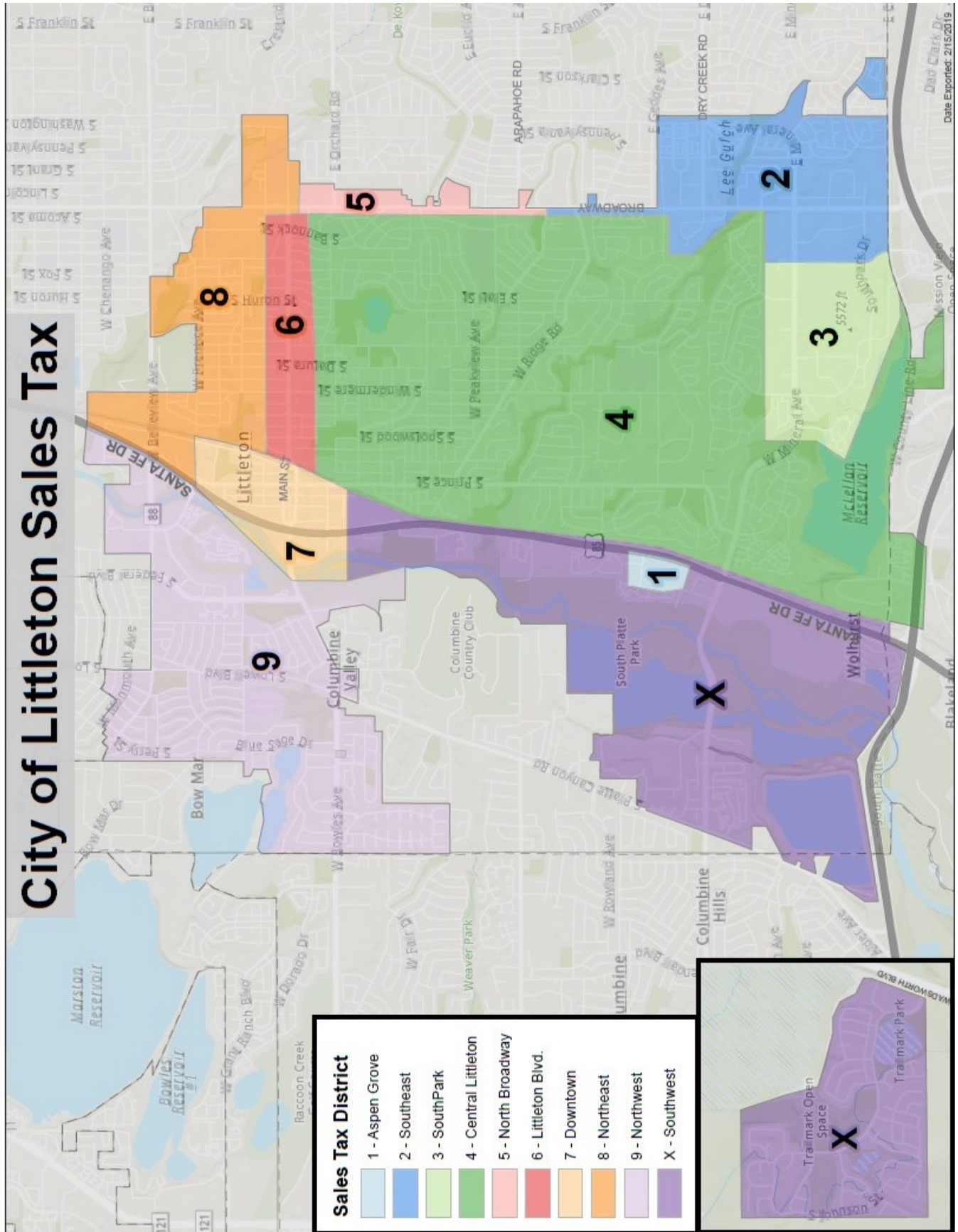
	2018	2019	2020	2021	2022	% Over(Under) Previous Year
Jan	\$ 171,716	\$ 265,667	\$ 230,784	\$ 234,540	\$ 251,266	7.13%
Feb	\$ 219,743	\$ 178,221	\$ 245,434	\$ 231,482	\$ 250,648	8.28%
Mar	\$ 181,305	\$ 170,884	\$ 189,739	\$ 176,969	\$ 285,936	61.57%
Apr	\$ 223,326	\$ 188,914	\$ 128,498	\$ 256,418	\$ 291,587	13.72%
May	\$ 223,445	\$ 254,847	\$ 141,362	\$ 243,853	\$ 257,081	5.42%
Jun	\$ 208,257	\$ 221,066	\$ 104,010	\$ 297,421	\$ 219,902	-26.06%
Jul	\$ 194,183	\$ 211,933	\$ 215,149	\$ 301,968	\$ 266,100	-11.88%
Aug	\$ 230,833	\$ 228,190	\$ 220,763	\$ 274,705	\$ 266,429	-3.01%
Sep	\$ 200,232	\$ 263,073	\$ 241,419	\$ 325,000	\$ 248,427	-23.56%
Oct	\$ 175,714	\$ 187,700	\$ 291,877	\$ 234,181	\$ 258,222	10.27%
Nov	\$ 246,022	\$ 213,106	\$ 283,926	\$ 270,781	\$ 288,246	6.45%
YTD Total	\$ 2,274,776	\$ 2,383,600	\$ 2,292,960	\$ 2,847,319	\$ 2,883,843	1.28%



Building Use Tax - Capital Projects Fund

	2018		2019		2020		2021		2022		% Over(Under) Previous Year
Jan	\$	74,220	\$	67,084	\$	148,259	\$	181,172	\$	33,009	-81.78%
Feb	\$	113,758	\$	282,498	\$	119,344	\$	74,461	\$	51,328	-31.07%
Mar	\$	118,006	\$	53,536	\$	70,541	\$	84,061	\$	100,499	19.55%
Apr	\$	215,873	\$	216,396	\$	239,204	\$	96,500	\$	55,622	-42.36%
May	\$	35,561	\$	271,609	\$	42,430	\$	55,287	\$	142,649	158.02%
Jun	\$	39,023	\$	217,245	\$	91,675	\$	211,214	\$	102,708	-51.37%
Jul	\$	49,308	\$	110,643	\$	76,644	\$	394,193	\$	78,290	-80.14%
Aug	\$	437,181	\$	63,265	\$	116,646	\$	221,733	\$	82,769	-62.67%
Sep	\$	57,699	\$	118,146	\$	76,299	\$	106,169	\$	139,391	31.29%
Oct	\$	135,067	\$	84,435	\$	59,517	\$	87,441	\$	122,630	40.24%
Nov	\$	68,698	\$	102,395	\$	128,891	\$	94,311	\$	113,446	20.29%
YTD Total	\$	1,344,393	\$	1,587,252	\$	1,169,451	\$	1,606,541	\$	1,022,342	-36.36%





Date Exported: 2/15/2019