



Sales and Use Tax Report November 2025



Finance Department
Issued
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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 Marijuana Retail Sales Tax was increased from 3% to 7% in 2025. The increased funds are restricted for use by Police for health needs.

The following table shows year-to-date sales and use tax activity by fund:

NOV 2025 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodger's Tax Fund	4% Marijuana Restricted Fund	Total
Retail Sales Tax	\$ 38,114,004	\$ -	\$ 9,402,124	\$ -	\$ 385,469	\$47,901,597
General Use Tax	\$ 1,114,224	\$ -	\$ 278,556	\$ -	\$ -	\$1,392,779
Building Use Tax	\$ -	\$ 4,350,152	\$ 1,087,594	\$ -	\$ -	\$5,437,746
Motor Vehicle Tax	\$ 3,209,373	\$ -	\$ 802,343	\$ -	\$ -	\$4,011,717
Lodger's Tax	\$ -	\$ -	\$ -	\$ 804,582	\$ -	\$804,582
Total	\$ 42,437,601	\$ 4,350,152	\$ 11,570,617	\$ 804,582	\$ 385,469	\$ 59,548,422

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.*

November 2025 Year-to-date compared to November 2024 Year to date for the general fund:

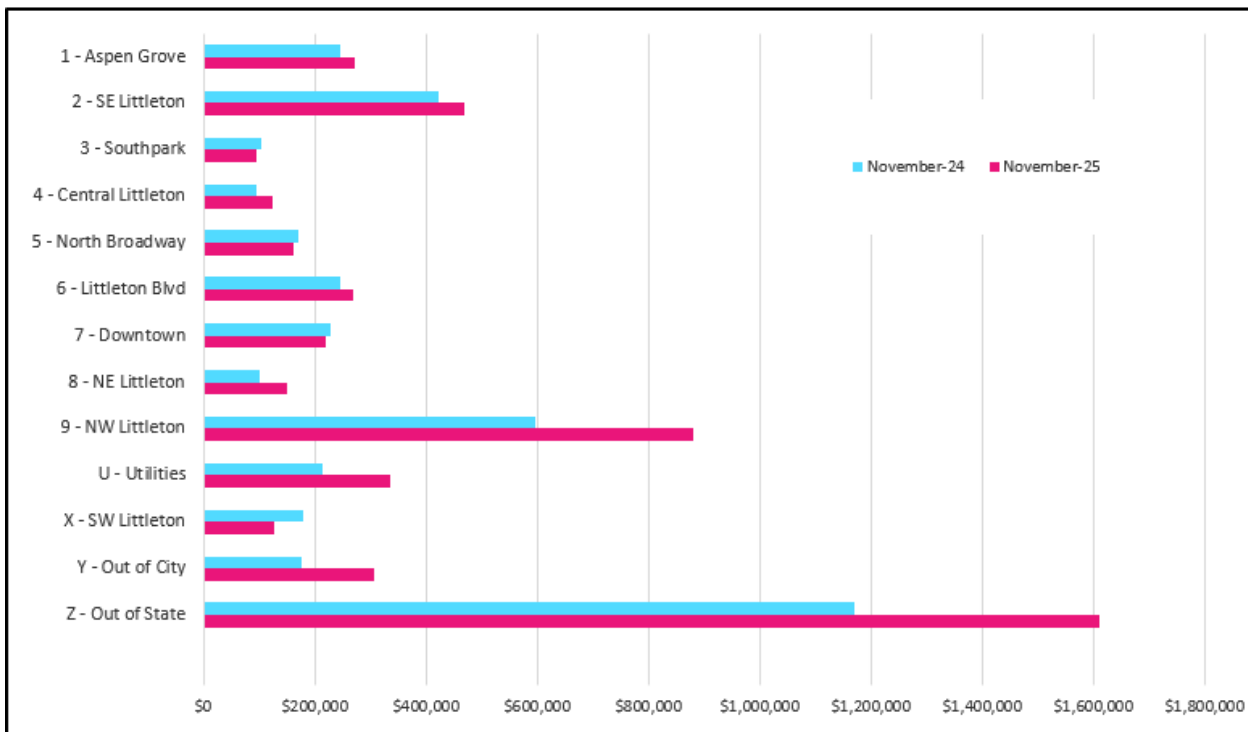
- Retail sales tax revenues of \$38.1 million were higher than 2024 by \$1.6 million or 4.5%.
- General use tax revenues of \$1.1 million were lower than 2024 by \$74 thousand or 6.2%.
- Motor vehicle tax revenues of \$3.2 million were higher than 2024 by \$162 thousand or 5.3%.

Overall, November 2025 year-to-date compared to November 2024 year-to-date sales and use taxes for the General Fund of \$42.4 million were higher than 2024 by \$1.7 million or 4.2%.

Retail Sales and General Use Tax by Geographic Location

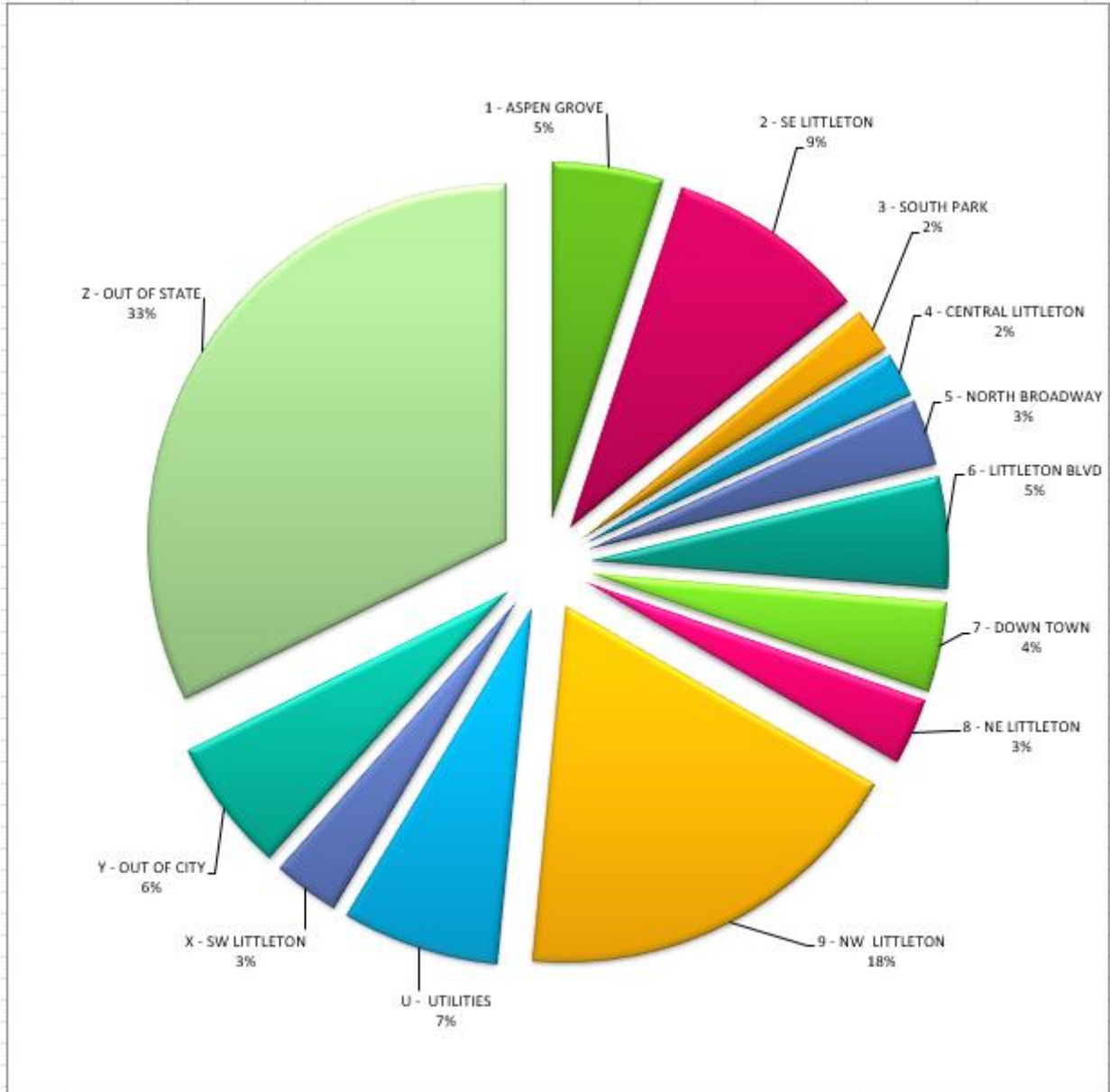
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), additional marijuana tax (4%) and lodgers tax (5%). The City also receives a monthly 1.5% sales tax share back from the State on retail marijuana that is included in the chart. This does not include motor vehicle or building use tax.

Location	November-24	November-25	PY Month-to-CY Month % of Change	Up/Down	YTD Nov-24	YTD Nov-25	YTD % Change	Up/Down
1 - Aspen Grove	\$246,395	\$270,936	9.96%	↑	\$2,500,650	\$2,405,078	-3.82%	↓
2 - SE Littleton	\$422,585	\$468,134	10.78%	↑	\$4,543,011	\$4,658,725	2.55%	↑
3 - Southpark	\$104,000	\$95,543	-8.13%	↓	\$1,238,780	\$1,212,624	-2.11%	↓
4 - Central Littleton	\$95,223	\$124,852	31.12%	↑	\$1,003,292	\$1,252,144	24.80%	↑
5 - North Broadway	\$170,538	\$161,586	-5.25%	↓	\$1,745,749	\$1,724,289	-1.23%	↓
6 - Littleton Blvd	\$246,728	\$269,582	9.26%	↑	\$3,049,684	\$3,387,736	11.08%	↑
7 - Downtown	\$227,945	\$220,906	-3.09%	↓	\$2,688,818	\$2,635,260	-1.99%	↓
8 - NE Littleton	\$100,702	\$150,195	49.15%	↑	\$1,094,432	\$1,155,051	5.54%	↑
9 - NW Littleton	\$595,987	\$881,703	47.94%	↑	\$6,099,808	\$6,268,940	2.77%	↑
U - Utilities	\$214,399	\$334,814	56.16%	↑	\$3,072,500	\$3,148,702	2.48%	↑
X - SW Littleton	\$179,273	\$127,679	-28.78%	↓	\$1,843,115	\$1,480,051	-19.70%	↓
Y - Out of City	\$175,645	\$307,007	74.79%	↑	\$3,911,170	\$3,744,950	-4.25%	↓
Z - Out of State	\$1,170,645	\$1,609,776	37.51%	↑	\$15,381,313	\$16,969,569	10.33%	↑
Refund & Adjustments	\$0	\$0		↑	-\$15,244	-\$55,203		
Total - All Area	\$3,950,064	\$5,022,713	27.16%	↑	\$48,157,077	\$49,987,914	3.80%	↑



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 2025
 (October Filing Period)**

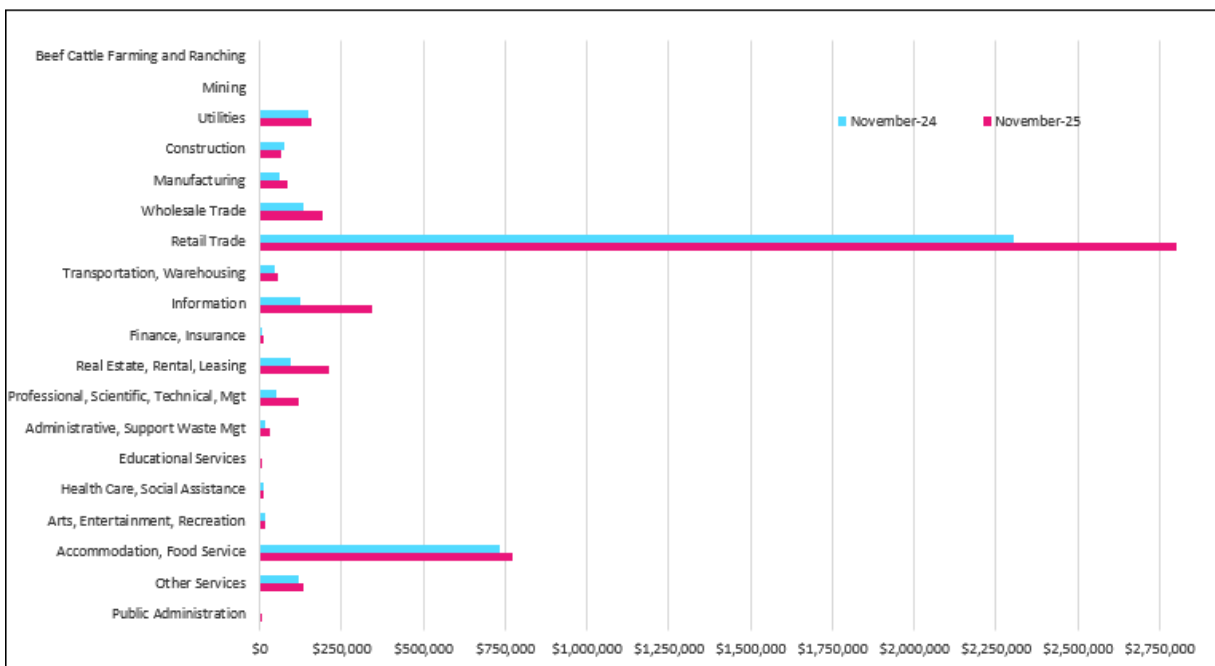


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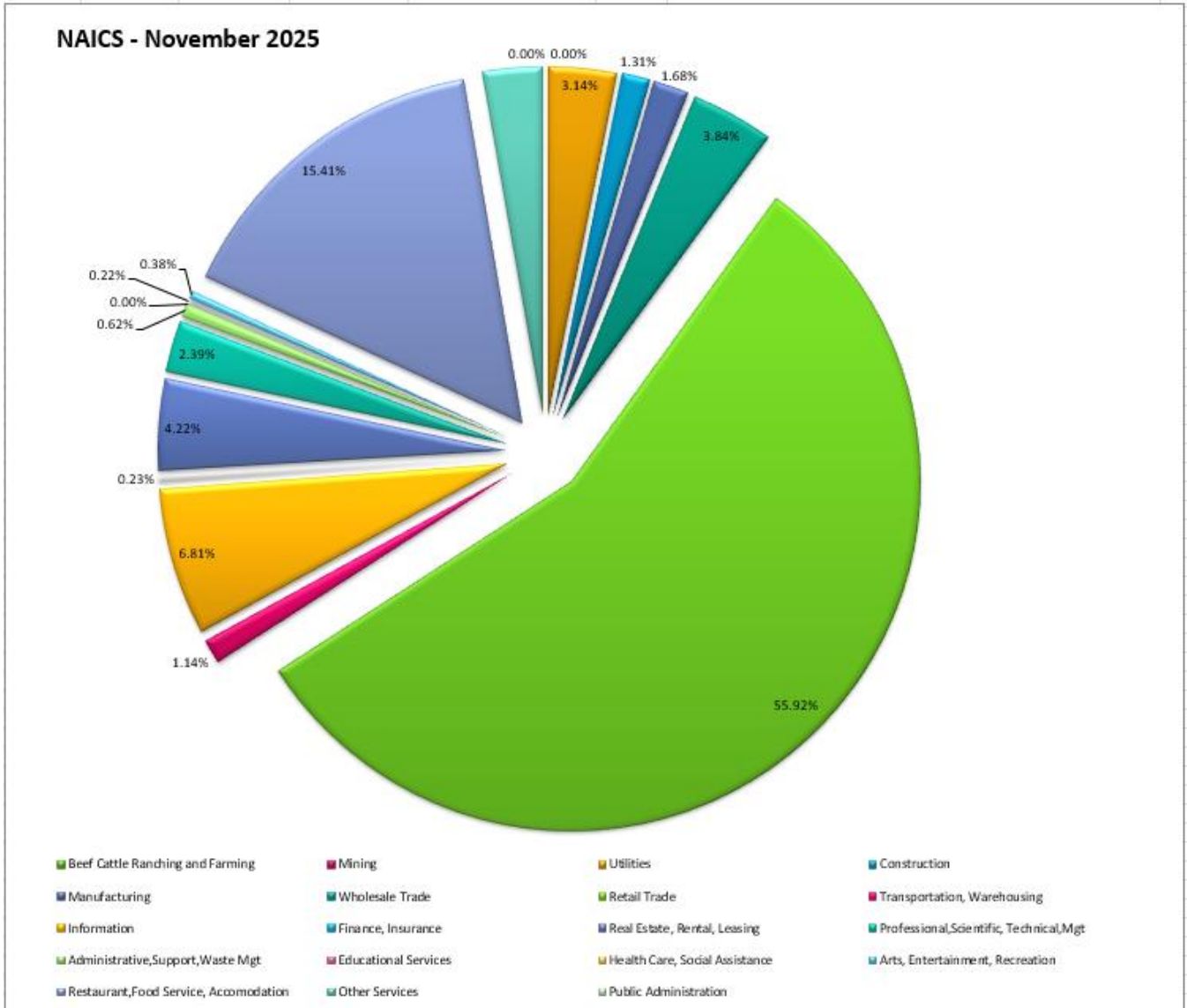
Retail Sales and General Use Tax Trends by NAICS – Industry

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 – the General Fund (3%), the 3A Capital Fund (0.75%), additional marijuana tax (4%) and lodgers tax (5%). The City also receives a monthly 1.5% sales tax share back from the State on retail marijuana sales that is included in the chart. This does not include motor vehicle or building use tax.

NAICS SECTORS	November-24	November-25	PY Month-to CY Month % of Change	Up/ Down	YTD Nov-24	YTD Nov-25	YTD % Change	Up/ Down
Beef Cattle Farming and Ranching	\$0	\$0.00	0.00%	▲	\$0	\$609	0.00%	↑
Mining	\$0	\$0.00	0.00%	▲	\$0	\$0	0.00%	↑
Utilities	\$146,994	\$157,918	7.43%	↑	\$2,090,748	\$2,111,661	1.00%	↑
Construction	\$75,301	\$65,591	-12.89%	↓	\$680,536	\$702,583	3.24%	↑
Manufacturing	\$61,783	\$84,169	36.23%	↑	\$1,183,858	\$1,253,517	5.88%	↑
Wholesale Trade	\$134,297	\$192,830	43.58%	↑	\$2,170,841	\$2,370,808	9.21%	↑
Retail Trade	\$2,305,235	\$2,809,419	21.87%	↑	\$26,561,203	\$27,521,455	3.62%	↑
Transportation, Warehousing	\$47,712	\$57,046	19.56%	↑	\$519,343	\$539,599	3.90%	↑
Information	\$124,937	\$341,887	173.65%	↑	\$1,957,266	\$2,055,122	5.00%	↑
Finance, Insurance	\$7,950	\$11,350	42.76%	↑	\$206,770	\$189,080	-8.56%	↓
Real Estate, Rental, Leasing	\$96,887	\$212,201	119.02%	↑	\$1,595,129	\$1,761,899	10.45%	↑
Professional, Scientific, Technical, Mgt	\$52,151	\$119,879	129.87%	↑	\$881,929	\$995,843	12.92%	↑
Administrative, Support Waste Mgt	\$16,391	\$31,198	90.33%	↑	\$475,772	\$514,171	8.07%	↑
Educational Services	\$0	\$45	0.00%	↑	\$3,297	\$3,895	18.12%	↑
Health Care, Social Assistance	\$13,286	\$11,209	-15.64%	↓	\$183,583	\$170,558	-7.10%	↓
Arts, Entertainment, Recreation	\$16,174	\$18,879	16.72%	↑	\$144,738	\$143,115	-1.12%	↓
Accommodation, Food Service	\$733,550	\$773,987	5.51%	↑	\$8,105,001	\$8,222,064	1.44%	↑
Other Services	\$117,415	\$135,097	15.06%	↑	\$1,411,134	\$1,484,642	5.21%	↑
Public Administration	\$0	\$10	0.00%	↑	\$1,172	\$2,497	113.18%	↑
Refund & Adjustments	\$0	\$0			-\$15,244	-\$55,203		
TOTAL	\$3,950,064	\$5,022,713	27.16%	↑	\$48,157,077	\$49,987,915	3.80%	↑

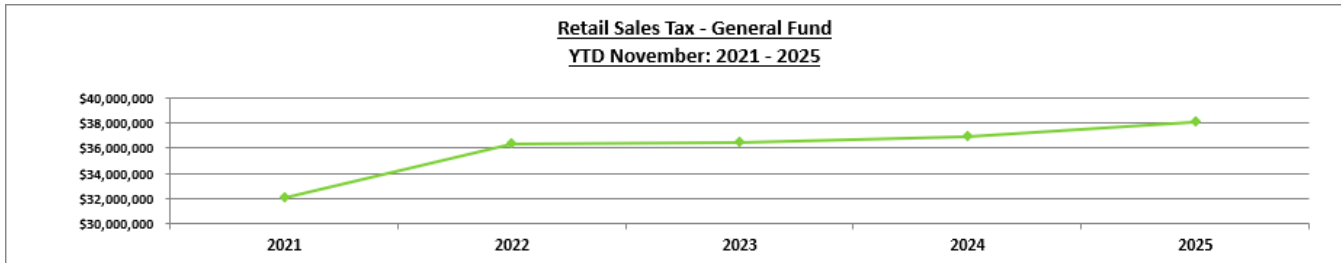


**Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
November 2025
(October Filing Period)**

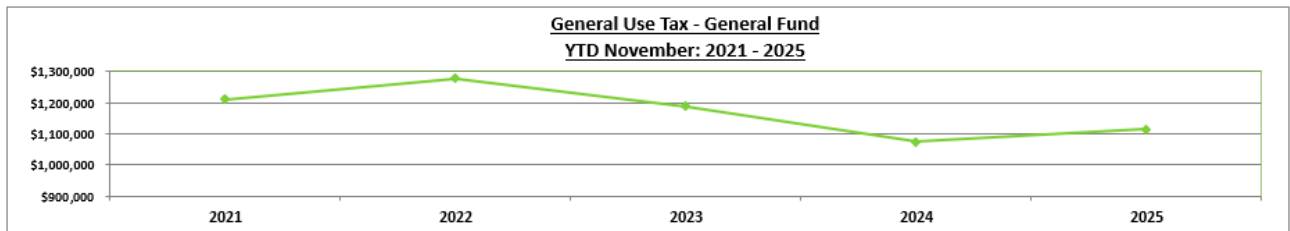


Sales and Use Tax Revenues for November 2025 (October Filing Period)

Retail Sales Tax - General Fund							% Over(Under) Previous Year
	2021	2022	2023	2024	2025		
Jan	\$ 3,748,875	\$ 4,699,790	\$ 4,913,403	\$ 4,826,843	\$ 5,019,641	3.99%	
Feb	\$ 2,243,614	\$ 2,574,343	\$ 2,692,014	\$ 2,660,367	\$ 2,814,735	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	\$ 3,775,095	7.66%	
May	\$ 2,509,024	\$ 2,529,329	\$ 2,950,706	\$ 2,982,291	\$ 3,247,303	10.20%	
Jun	\$ 2,629,480	\$ 3,289,136	\$ 3,024,665	\$ 3,060,908	\$ 3,111,847	3.05%	
Jul	\$ 3,523,110	\$ 4,014,397	\$ 3,996,506	\$ 4,025,575	\$ 4,219,199	4.81%	
Aug	\$ 2,768,978	\$ 3,060,975	\$ 3,076,782	\$ 3,323,309	\$ 3,235,110	-2.65%	
Sep	\$ 2,716,503	\$ 3,024,115	\$ 2,814,456	\$ 2,915,948	\$ 3,114,867	6.82%	
Oct	\$ 3,671,720	\$ 3,939,467	\$ 3,831,525	\$ 3,974,203	\$ 3,082,430	-22.44%	
Nov	\$ 3,026,954	\$ 3,147,406	\$ 2,995,596	\$ 3,004,912	\$ 3,820,608	27.15%	
YTD Total	\$ 32,079,603	\$ 36,370,833	\$ 36,481,450	\$ 36,961,470	\$ 38,114,004	3.12%	
Refunds YTD				\$ (15,244)	\$ (57,535)		
YTD ADJUSTED TOTAL				\$ 36,946,226	\$ 38,056,469		

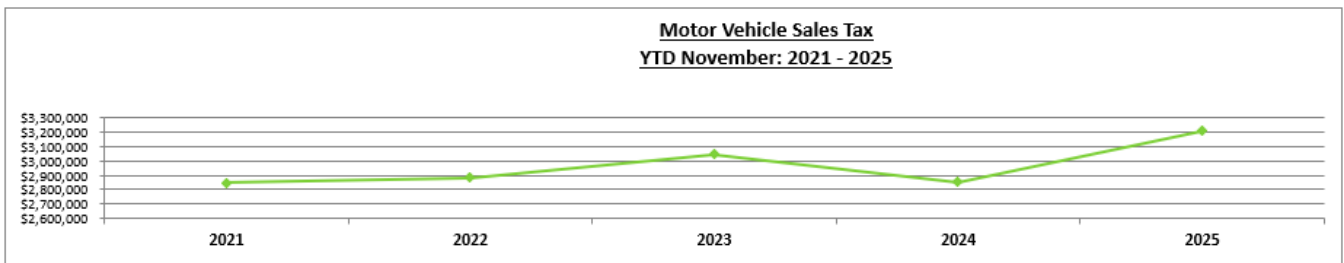


General Use Tax - General Fund							% Over(Under) Previous Year
	2021	2022	2023	2024	2025		
Jan	\$ 235,971	\$ 267,059	\$ 203,655	\$ 179,046	\$ 150,549	-15.92%	
Feb	\$ 107,411	\$ 131,974	\$ 84,130	\$ 86,886	\$ 59,417	-31.61%	
Mar	\$ 123,701	\$ 74,321	\$ 160,487	\$ 43,643	\$ 49,810	14.13%	
Apr	\$ 91,078	\$ 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%	
Jul	\$ 113,023	\$ 153,755	\$ 130,830	\$ 159,017	\$ 196,275	23.43%	
Aug	\$ 72,899	\$ 51,245	\$ 64,957	\$ 66,116	\$ 50,932	-22.97%	
Sep	\$ 73,952	\$ 113,825	\$ 70,927	\$ 51,190	\$ 104,613	104.36%	
Oct	\$ 151,700	\$ 133,748	\$ 143,610	\$ 138,130	\$ 146,752	6.24%	
Nov	\$ 126,814	\$ 84,043	\$ 68,370	\$ 102,346	\$ 145,227	41.90%	
YTD Total	\$ 1,210,689	\$ 1,278,425	\$ 1,188,295	\$ 1,074,135	\$ 1,114,224	3.73%	



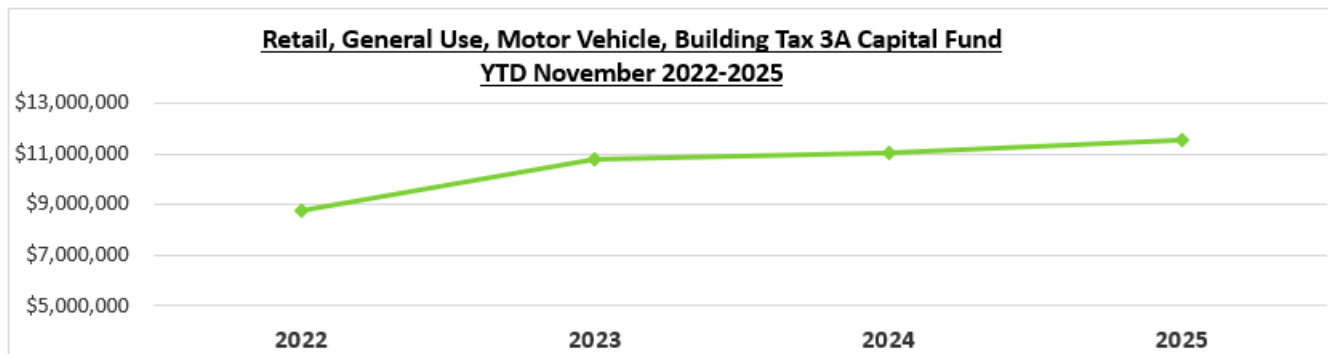
Motor Vehicles Sales Tax - General Fund

						% Over(Under)	
	2021	2022	2023	2024	2025	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%	
Jul	\$ 301,968	\$ 266,100	\$ 244,391	\$ 259,255	\$ 266,280	2.71%	
Aug	\$ 274,705	\$ 266,429	\$ 283,227	\$ 272,665	\$ 271,344	-0.48%	
Sep	\$ 325,000	\$ 248,427	\$ 292,940	\$ 255,915	\$ 298,517	16.65%	
Oct	\$ 234,181	\$ 258,222	\$ 248,439	\$ 251,942	\$ 326,153	29.46%	
Nov	\$ 270,781	\$ 288,246	\$ 298,182	\$ 253,859	\$ 394,403	55.36%	
YTD Total	\$ 2,847,319	\$ 2,883,843	\$ 3,046,761	\$ 2,852,782	\$ 3,209,373	12.50%	



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

						% Over(Under)	
	2021	2022	2023	2024	2025	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%	
July	\$ -	\$ 1,135,878	\$ 1,128,494	\$ 1,134,428	\$ 1,219,037	7.46%	
Aug	\$ -	\$ 858,407	\$ 912,259	\$ 910,009	\$ 1,033,820	13.61%	
Sep	\$ -	\$ 874,043	\$ 874,136	\$ 1,110,257	\$ 942,375	-15.12%	
Oct	\$ -	\$ 1,096,711	\$ 1,082,171	\$ 1,089,502	\$ 999,178	-8.29%	
Nov	\$ -	\$ 905,004	\$ 879,835	\$ 1,094,461	\$ 1,105,470	1.01%	
YTD Total	\$ -	\$ 8,764,273	\$ 10,799,809	\$ 11,026,517	\$ 11,570,617	4.93%	
Refunds				\$ (3,059)	\$ (2,905)		
YTD ADJUSTED TOTAL				\$ 11,029,576	\$ 11,573,522		



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%
Jul	\$	394,193	\$	78,290	\$	159,396	\$	134,872	\$	239,225	77.37%
Aug	\$	221,733	\$	82,769	\$	214,966	\$	139,006	\$	622,327	347.70%
Sep	\$	106,169	\$	139,391	\$	206,643	\$	1,247,082	\$	277,329	-77.76%
Oct	\$	87,441	\$	122,630	\$	151,173	\$	82,090	\$	486,251	492.34%
Nov	\$	94,311	\$	113,446	\$	187,440	\$	1,056,542	\$	118,196	-88.81%
YTD Total	\$	1,606,541	\$	1,022,342	\$	2,327,762	\$	3,868,134	\$	4,350,152	12.46%

