



# Sales and Use Tax Report October 2024



Finance Department  
Issued  
December 17, 2024

## 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).

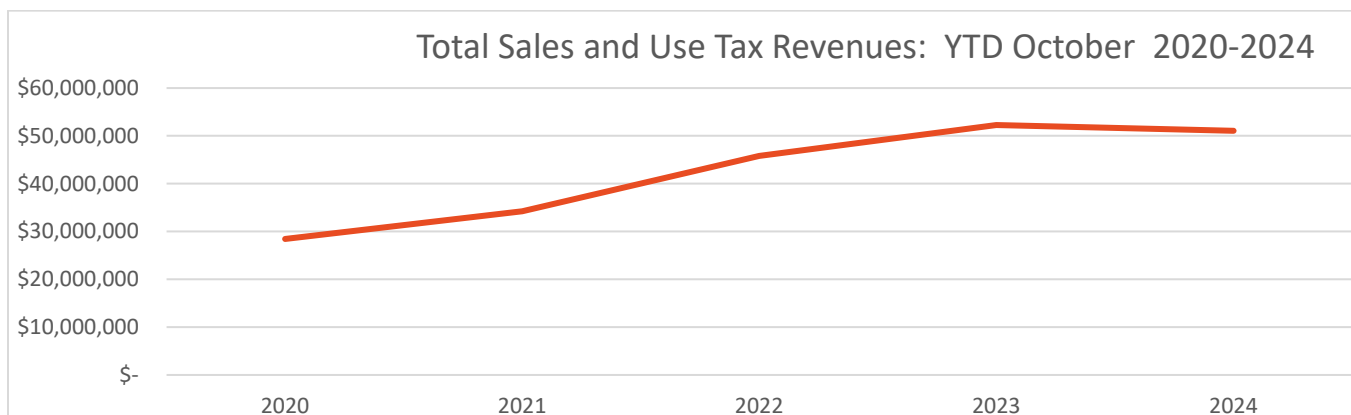
In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

October 2024	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<b>Retail Sales Tax</b>	\$ 3,945,767	\$ -	\$ 987,111	\$ -
<b>General Use Tax</b>	\$ 138,130	\$ -	\$ 34,235	\$ -
<b>Building Use Tax</b>	\$ -	\$ 82,090	\$ 20,525	\$ -
<b>Motor Vehicle Tax</b>	\$ 251,441	\$ -	\$ 62,985	\$ -
<b>Lodging Tax</b>	\$ -	\$ -	\$ -	\$ 83,810
<b>Total</b>	\$ 4,335,338	\$ 82,090	\$ 1,104,856	\$ 83,810

*October 2024  
Total = \$5,606,094*

*October 2024  
Year-to-Date Total =  
\$51,026,531*

October 2024 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<b>Retail Sales Tax</b>	\$ 33,925,857	\$ -	\$ 8,381,995	\$ -
<b>General Use Tax</b>	\$ 971,790	\$ -	\$ 226,440	\$ -
<b>Building Use Tax</b>	\$ -	\$ 2,811,593	\$ 689,626	\$ -
<b>Motor Vehicle Tax</b>	\$ 2,598,922	\$ -	\$ 649,729	\$ -
<b>Lodging Tax</b>	\$ -	\$ -	\$ -	\$ 770,579
<b>Total</b>	\$ 37,496,569	\$ 2,811,593	\$ 9,947,790	\$ 770,579



## 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.*

---

### ***October 2024 compared to October 2023:***

- Retail sales tax revenues of \$3,945,767 were higher than 2023 by \$114,242 or 3%.
- General use tax revenues of \$138,130 were lower than 2023 by \$5,480 or 4%.
- Motor vehicle tax revenues of \$251,441 were higher than 2023 by \$3,002 or 1%.

Overall, October 2024 compared to October 2023 sales and use taxes for the General Fund \$4,335,338 were higher than 2023 by \$111,764 or 3%.

### ***October 2024 Year-to-date compared to October 2023:***

- Retail sales tax revenues of \$33,925,857 were higher than 2023 by \$440,003 or 1%.
- General use tax revenues of \$971,790 were lower than 2023 by \$148,135 or less than 13%.
- Motor vehicle tax revenues of \$2,598,922 were lower than 2023 by \$149,657 or 5%.

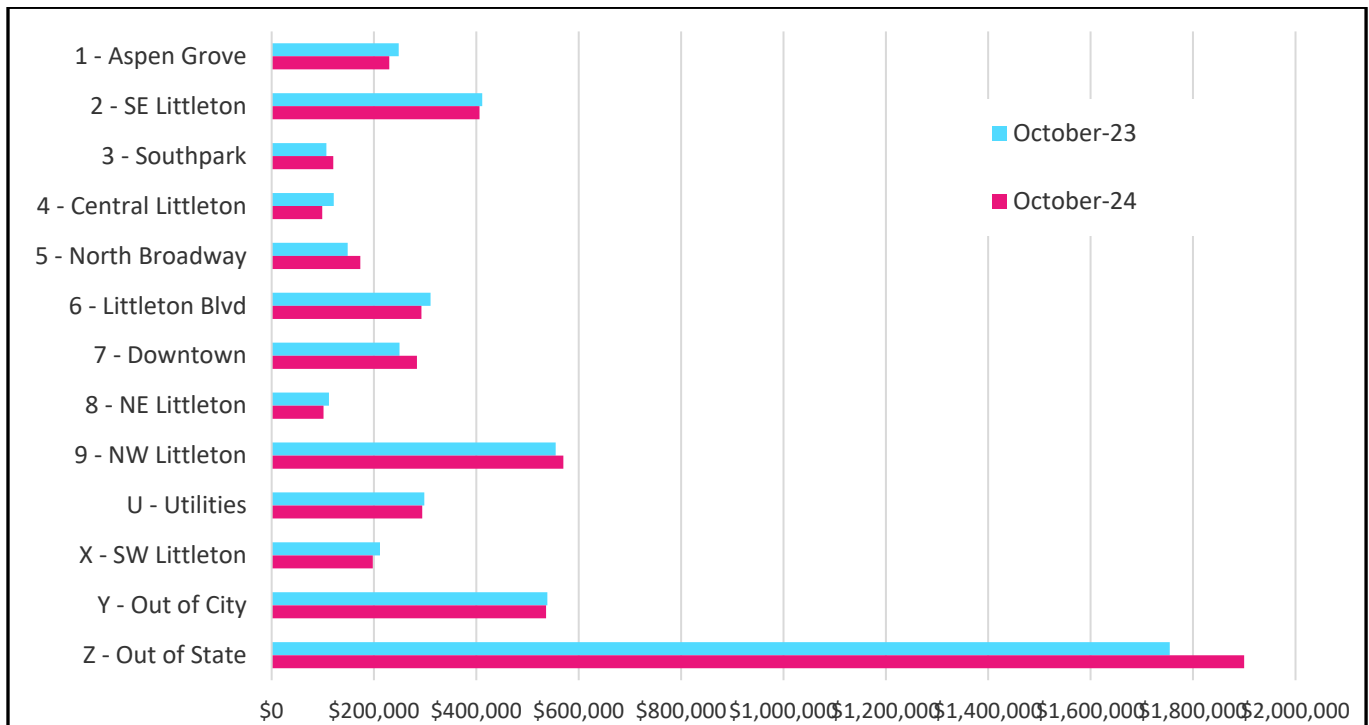
Overall, October 2024 year-to-date compared to October 2023 year-to-date sales and use taxes for the General Fund of \$37,496,569 were higher than 2023 by \$142,211 or less than 1%.

---

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

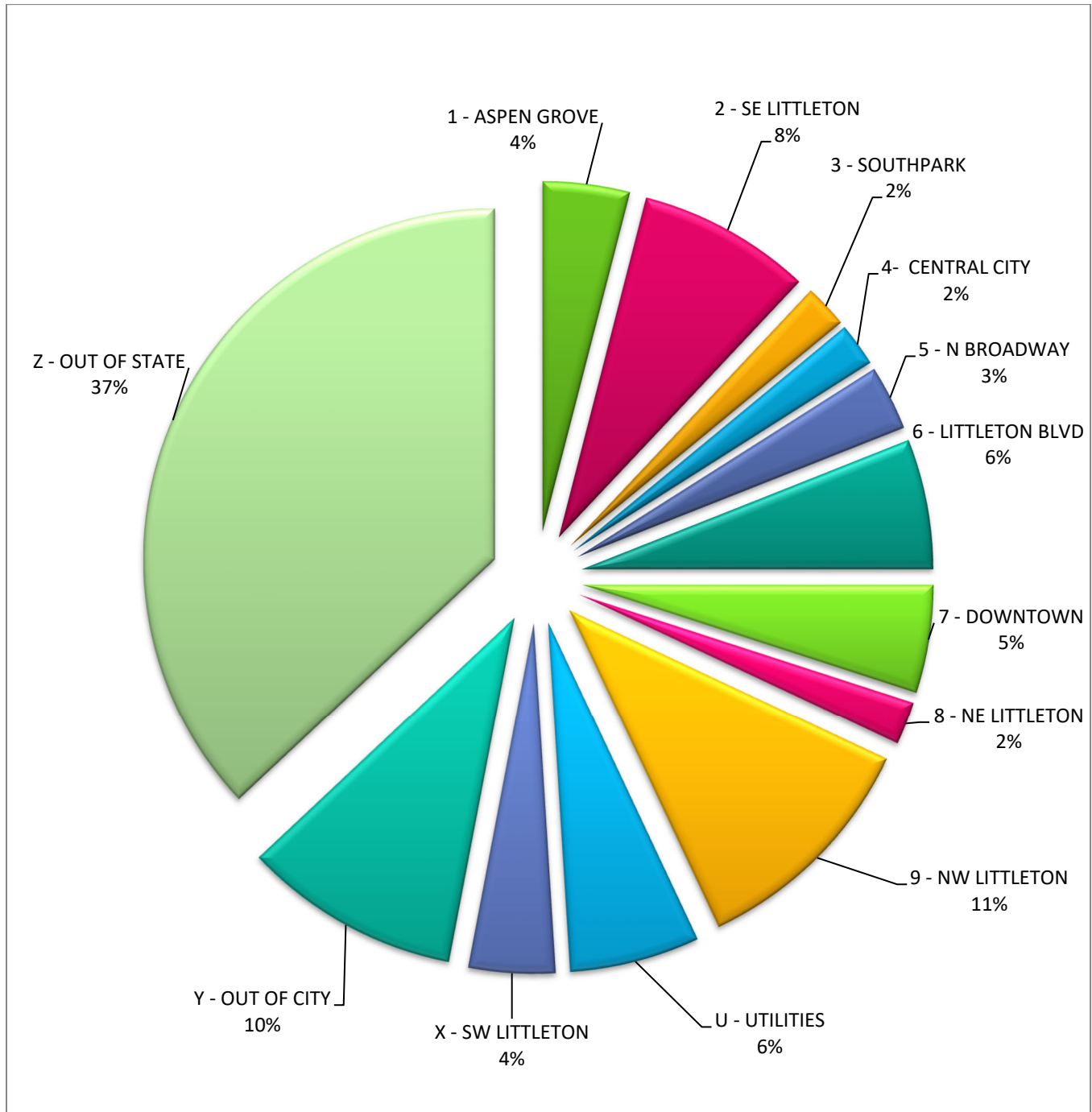
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	October-23	October-24	Month-to Month % of Change	Up/ Down	YTD Oct-23	YTD Oct-24	YTD % Change	Up/ Down
1 - Aspen Grove	\$248,238	\$229,929	-7.38%	↓	\$2,432,396	\$2,247,546	-7.60%	↓
2 - SE Littleton	\$411,606	\$406,209	-1.31%	↓	\$4,198,008	\$4,119,883	-1.86%	↓
3 - Southpark	\$107,155	\$120,611	12.56%	↑	\$967,201	\$1,130,327	16.87%	↑
4 - Central Littleton	\$121,595	\$99,089	-18.51%	↓	\$1,033,603	\$908,069	-12.15%	↓
5 - North Broadway	\$148,535	\$173,190	16.60%	↑	\$1,555,044	\$1,575,211	1.30%	↑
6 - Littleton Blvd	\$310,676	\$292,655	-5.80%	↓	\$2,685,433	\$2,794,965	4.08%	↑
7 - Downtown	\$249,892	\$283,945	13.63%	↑	\$2,405,020	\$2,465,831	2.53%	↑
8 - NE Littleton	\$112,223	\$101,293	-9.74%	↓	\$1,123,809	\$993,729	-11.57%	↓
9 - NW Littleton	\$555,050	\$570,050	2.70%	↑	\$5,741,597	\$5,492,212	-4.34%	↓
U - Utilities	\$298,437	\$294,340	-1.37%	↓	\$3,202,318	\$2,858,102	-10.75%	↓
X - SW Littleton	\$211,892	\$197,599	-6.75%	↓	\$1,695,262	\$1,690,578	-0.28%	↓
Y - Out of City	\$538,586	\$536,204	-0.44%	↓	\$3,464,889	\$3,747,690	8.16%	↑
Z - Out of State	\$1,754,588	\$1,899,870	8.28%	↑	\$13,703,252	\$14,274,251	4.17%	↑
Refund & Adjustments	-\$8,464	-\$15,930			-\$179,703	-\$21,732		
Total - All Area	\$5,060,010	\$5,189,053	2.55%	↑	\$44,028,129	\$44,276,662	0.56%	↑



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**  
**October 2024**  
**(September Filing Period)**

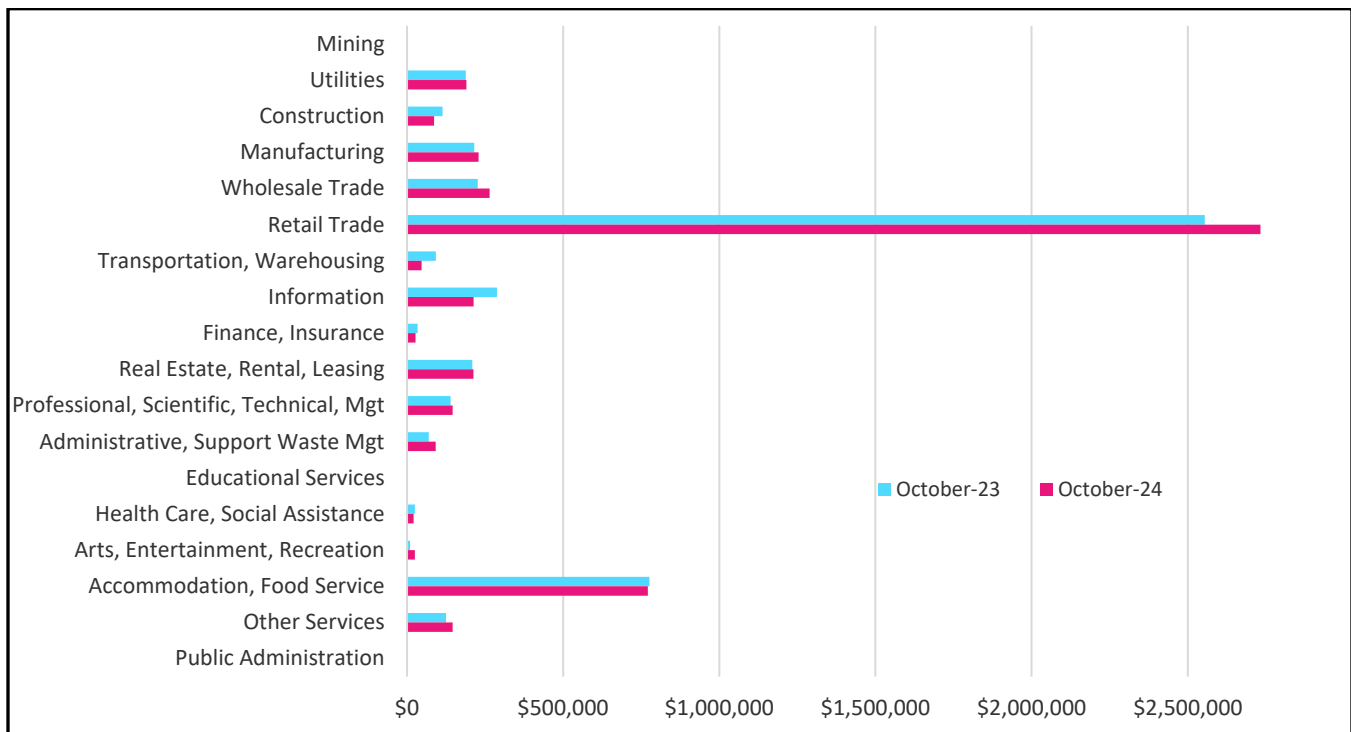


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

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

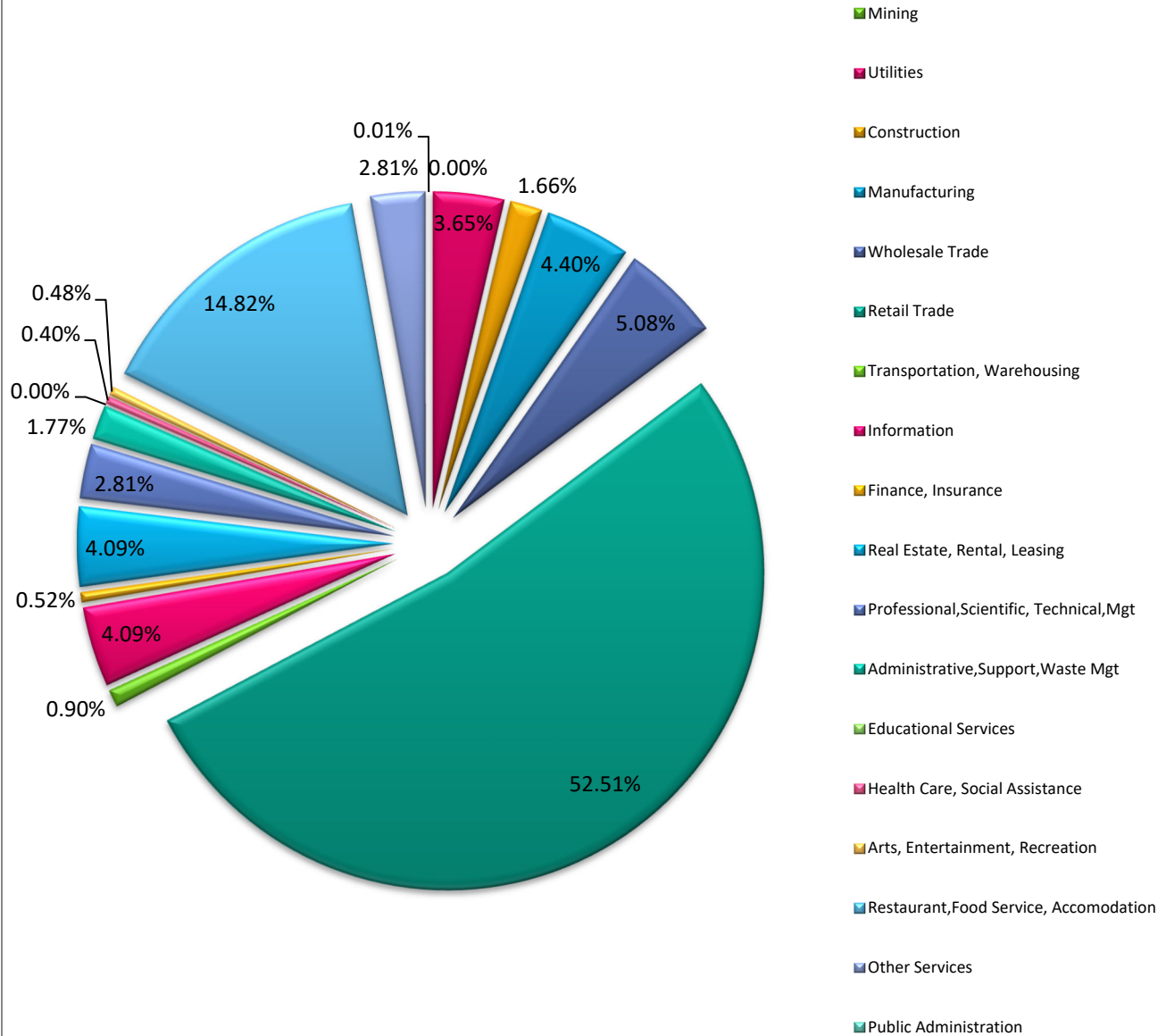
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	October-23	October-24	Month-to Month % of Change	Up/ Down	YTD Oct-23	YTD Oct-24	YTD % Change	Up/ Down
Mining	\$31	\$0	0.00%	▲	\$31	\$0	0.00%	▲
Utilities	\$188,005	\$190,084	1.11%	↑	\$2,135,959	\$1,943,754	-9.00%	↓
Construction	\$114,032	\$86,469	-24.17%	↓	\$527,514	\$597,320	13.23%	↑
Manufacturing	\$215,477	\$228,978	6.27%	↑	\$1,269,630	\$1,115,887	-12.11%	↓
Wholesale Trade	\$226,706	\$264,356	16.61%	↑	\$1,853,950	\$2,035,889	9.81%	↑
Retail Trade	\$2,554,717	\$2,733,142	6.98%	↑	\$23,886,061	\$24,318,072	1.81%	↑
Transportation, Warehousing	\$92,274	\$46,661	-49.43%	↓	\$955,799	\$471,631	-50.66%	↓
Information	\$287,976	\$212,996	-26.04%	↓	\$2,259,598	\$1,832,272	-18.91%	↓
Finance, Insurance	\$33,643	\$27,310	-18.82%	↓	\$183,748	\$199,736	8.70%	↑
Real Estate, Rental, Leasing	\$209,214	\$212,685	1.66%	↑	\$1,513,083	\$1,498,237	-0.98%	↓
Professional, Scientific, Technical, Mgt	\$139,226	\$146,157	4.98%	↑	\$702,098	\$827,989	17.93%	↑
Administrative, Support Waste Mgt	\$69,719	\$92,003	31.96%	↑	\$393,999	\$459,381	16.59%	↑
Educational Services	\$470	\$162	-65.61%	↓	\$3,931	\$3,297	-16.12%	↓
Health Care, Social Assistance	\$25,282	\$21,063	-16.69%	↓	\$166,512	\$169,796	1.97%	↑
Arts, Entertainment, Recreation	\$9,782	\$24,981	155.37%	↑	\$94,971	\$127,483	34.23%	↑
Accommodation, Food Service	\$776,494	\$771,371	-0.66%	↓	\$7,112,945	\$7,280,775	2.36%	↑
Other Services	\$125,154	\$146,249	16.85%	↑	\$1,146,781	\$1,413,584	23.27%	↑
Public Administration	\$272	\$318	0.00%	▲	\$1,224	\$3,290	168.80%	↑
Refund & Adjustments	-\$8,464	-\$15,930			-\$179,703	-\$21,732		
<b>TOTAL</b>	<b>\$5,060,010</b>	<b>\$5,189,053</b>	<b>2.55%</b>	<b>↑</b>	<b>\$44,028,129</b>	<b>\$44,276,662</b>	<b>0.56%</b>	<b>↑</b>



**Retail Sales and General Use Tax Revenues**  
**Percentage of Collections by Industry (NAICS)**  
**October 2024**  
**(September Filing Period)**

**NAICS - October 2024**

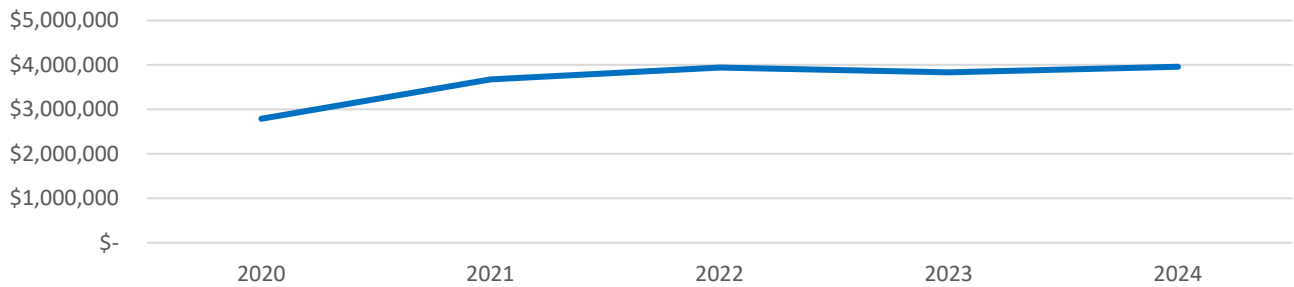


### Sales and Use Tax Revenues for October 2024 (September Filing Period)

#### Retail Sales Tax - General Fund

		2020	2021	2022	2023	2024	% Over(Under) Previous Year
Jan	\$	3,876,757	\$ 3,748,875	\$ 4,699,790	\$ 4,913,403	\$ 4,826,843	-1.76%
Feb	\$	2,129,380	\$ 2,243,614	\$ 2,574,343	\$ 2,692,014	\$ 2,660,367	-1.18%
Mar	\$	1,853,086	\$ 2,072,372	\$ 2,573,621	\$ 2,544,130	\$ 2,643,012	3.89%
Apr	\$	2,331,844	\$ 3,168,973	\$ 3,518,254	\$ 3,641,668	\$ 3,544,101	-2.68%
May	\$	1,753,173	\$ 2,509,024	\$ 2,529,329	\$ 2,950,706	\$ 2,982,291	1.07%
Jun	\$	2,084,197	\$ 2,629,480	\$ 3,289,136	\$ 3,024,665	\$ 3,060,908	1.20%
Jul	\$	2,989,524	\$ 3,523,110	\$ 4,014,397	\$ 3,996,506	\$ 4,025,575	0.73%
Aug	\$	2,254,442	\$ 2,768,978	\$ 3,060,975	\$ 3,076,782	\$ 3,323,309	8.01%
Sep	\$	2,167,441	\$ 2,716,503	\$ 3,024,115	\$ 2,814,456	\$ 2,913,684	3.53%
Oct	\$	2,790,610	\$ 3,671,720	\$ 3,939,467	\$ 3,831,525	\$ 3,945,767	2.98%
YTD Total	\$	24,230,454	\$ 29,052,649	\$ 33,223,427	\$ 33,485,854	\$ 33,925,857	1.31%

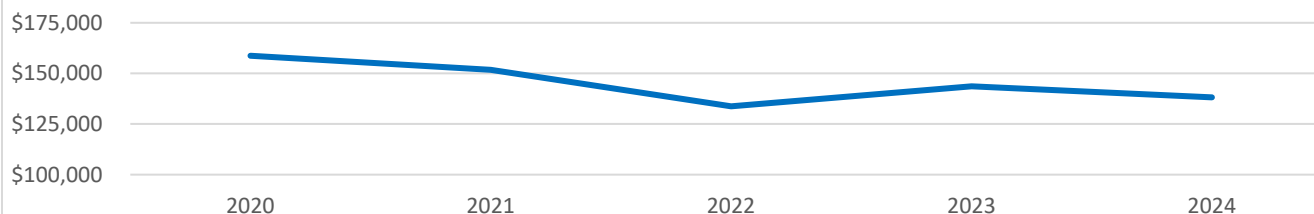
#### Retail Sales Tax - General Fund October: 2020 - 2024



#### General Use Tax - General Fund

		2020	2021	2022	2023	2024	% Over(Under) Previous Year
Jan	\$	353,871	\$ 235,971	\$ 267,059	\$ 203,655	\$ 179,046	-12.08%
Feb	\$	57,270	\$ 107,411	\$ 131,974	\$ 84,130	\$ 86,886	3.28%
Mar	\$	84,082	\$ 123,701	\$ 74,321	\$ 160,487	\$ 43,643	-72.81%
Apr	\$	82,690	\$ 91,078	\$ 122,262	\$ 146,120	\$ 110,379	-24.46%
May	\$	44,583	\$ 77,082	\$ 62,223	\$ 53,957	\$ 61,392	13.78%
Jun	\$	76,121	\$ 37,058	\$ 83,970	\$ 61,249	\$ 75,990	24.07%
Jul	\$	107,466	\$ 113,023	\$ 153,755	\$ 130,830	\$ 159,017	21.54%
Aug	\$	104,039	\$ 72,899	\$ 51,245	\$ 64,957	\$ 66,116	1.78%
Sep	\$	79,105	\$ 73,952	\$ 113,825	\$ 70,927	\$ 51,190	-27.83%
Oct	\$	158,687	\$ 151,700	\$ 133,748	\$ 143,610	\$ 138,130	-3.82%
YTD Total	\$	1,147,912	\$ 1,083,875	\$ 1,194,382	\$ 1,119,925	\$ 971,790	-13.23%

#### General Use Tax - General Fund October: 2020 - 2024

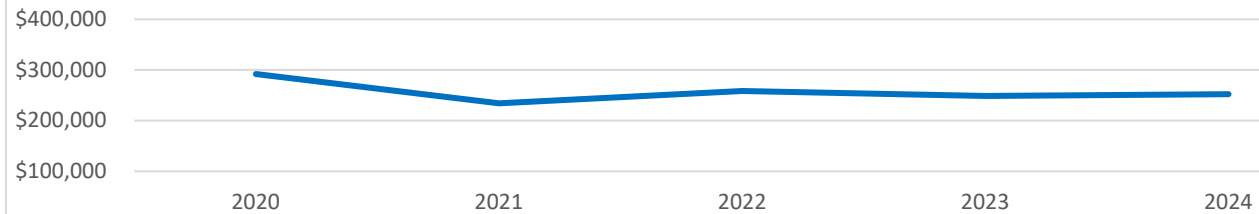




**Motor Vehicles Sales Tax - General Fund**

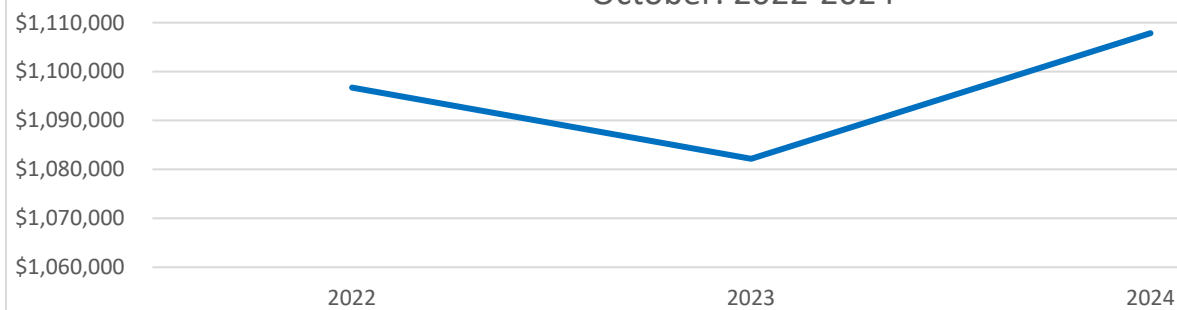
		2020	2021	2022	2023	2024	% Over(Under) Previous Year
Jan	\$	230,784	\$ 234,540	\$ 251,266	\$ 230,579	\$ 277,003	20.13%
Feb	\$	245,434	\$ 231,482	\$ 250,648	\$ 296,975	\$ 246,864	-16.87%
Mar	\$	189,739	\$ 176,969	\$ 285,936	\$ 230,214	\$ 256,298	11.33%
Apr	\$	128,498	\$ 256,418	\$ 291,587	\$ 329,347	\$ 234,413	-28.83%
May	\$	141,362	\$ 243,853	\$ 257,081	\$ 305,466	\$ 272,066	-10.93%
Jun	\$	104,010	\$ 297,421	\$ 219,902	\$ 287,000	\$ 272,502	-5.05%
Jul	\$	215,149	\$ 301,968	\$ 266,100	\$ 244,391	\$ 259,255	6.08%
Aug	\$	220,763	\$ 274,705	\$ 266,429	\$ 283,227	\$ 273,165	-3.55%
Sep	\$	241,419	\$ 325,000	\$ 248,427	\$ 292,940	\$ 255,915	-12.64%
Oct	\$	291,877	\$ 234,181	\$ 258,222	\$ 248,439	\$ 251,441	1.21%
YTD Total	\$	2,009,034	\$ 2,576,538	\$ 2,595,597	\$ 2,748,579	\$ 2,598,922	-5.44%

Motor Vehicle Sales Tax  
October: 2020 - 2024

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

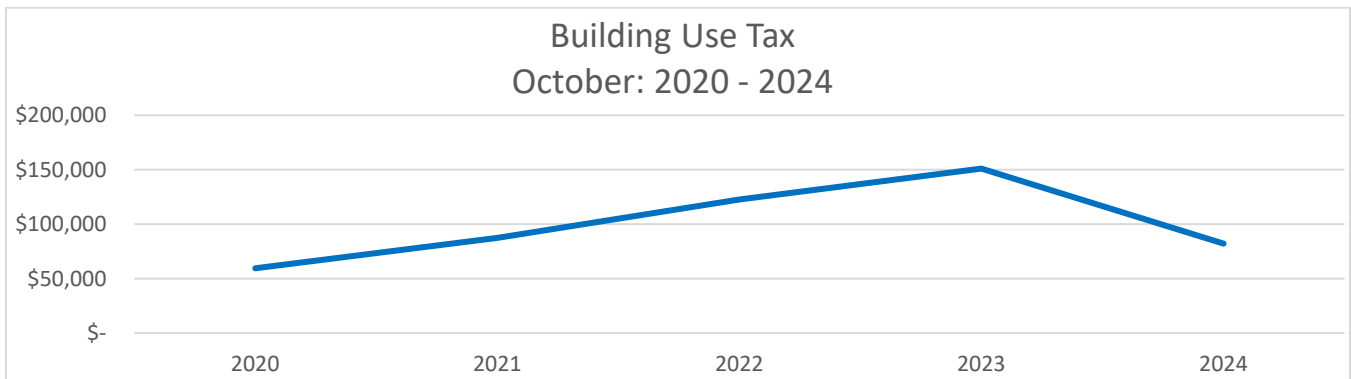
		2020	2021	2022	2023	2024	% Over(Under) Previous Year
Jan	\$	-	\$ -	\$ -	\$ 1,340,907	\$ 1,388,813	3.57%
Feb	\$	-	\$ -	\$ 577,754	\$ 780,700	\$ 774,624	-0.78%
Mar	\$	-	\$ -	\$ 662,088	\$ 751,302	\$ 744,309	-0.93%
Apr	\$	-	\$ -	\$ 969,260	\$ 1,056,936	\$ 986,751	-6.64%
May	\$	-	\$ -	\$ 765,409	\$ 1,114,054	\$ 923,561	-17.10%
Jun	\$	-	\$ -	\$ 919,719	\$ 879,014	\$ 869,803	-1.05%
Jul	\$	-	\$ -	\$ 1,135,878	\$ 1,128,494	\$ 1,134,808	0.56%
Aug	\$	-	\$ -	\$ 858,407	\$ 912,259	\$ 910,009	-0.25%
Sep	\$	-	\$ -	\$ 874,043	\$ 874,136	\$ 1,110,257	27.01%
Oct	\$	-	\$ -	\$ 1,096,711	\$ 1,082,171	\$ 1,104,856	2.10%
YTD Total	\$	-	\$ -	\$ 7,859,269	\$ 9,919,974	\$ 9,947,790	0.28%

Retail, General Use, Motor Vehicle, Building Tax 3A Capital Fund  
October: 2022-2024



**Building Use Tax - Capital Projects Fund**

		2020	2021	2022	2023	2024	% Over(Under) Previous Year
Jan	\$	148,259	\$ 181,172	\$ 33,009	\$ 55,244	\$ 308,423	458.30%
Feb	\$	119,344	\$ 74,461	\$ 51,328	\$ 64,918	\$ 105,299	62.20%
Mar	\$	70,541	\$ 84,061	\$ 100,499	\$ 46,963	\$ 93,378	98.83%
Apr	\$	239,204	\$ 96,500	\$ 55,622	\$ 66,707	\$ 142,576	113.73%
May	\$	42,430	\$ 55,287	\$ 142,649	\$ 1,090,988	\$ 435,638	-60.07%
Jun	\$	91,675	\$ 211,214	\$ 102,708	\$ 83,325	\$ 123,230	47.89%
Jul	\$	76,644	\$ 394,193	\$ 78,290	\$ 159,396	\$ 134,872	-15.39%
Aug	\$	116,646	\$ 221,733	\$ 82,769	\$ 214,966	\$ 139,006	-35.34%
Sep	\$	76,299	\$ 106,169	\$ 139,391	\$ 206,643	\$ 1,247,082	503.49%
Oct	\$	59,517	\$ 87,441	\$ 122,630	\$ 151,173	\$ 82,090	-45.70%
YTD Total	\$	1,040,559	\$ 1,512,230	\$ 908,896	\$ 2,140,322	\$ 2,811,593	31.36%

**Lodging Tax Fund**

		2020	2021	2022	2023	2024	% Over(Under) Previous Year
Jan	\$	-	\$ -	\$ -	\$ -	\$ 52,789	100.00%
Feb	\$	-	\$ -	\$ -	\$ 51,938	\$ 49,854	-4.01%
Mar	\$	-	\$ -	\$ -	\$ 49,392	\$ 49,519	0.26%
Apr	\$	-	\$ -	\$ -	\$ 63,862	\$ 63,682	-0.28%
May	\$	-	\$ -	\$ -	\$ 62,413	\$ 70,437	12.86%
Jun	\$	-	\$ -	\$ -	\$ 79,049	\$ 88,690	12.20%
Jul	\$	-	\$ -	\$ -	\$ 113,520	\$ 103,914	-8.46%
Aug	\$	-	\$ -	\$ -	\$ 102,591	\$ 105,830	3.16%
Sep	\$	-	\$ -	\$ -	\$ 98,915	\$ 102,056	3.18%
Oct	\$	-	\$ -	\$ -	\$ 102,589	\$ 83,810	-18.31%
YTD Total	\$	-	\$ -	\$ -	\$ 724,269	\$ 770,579	6.39%

