



Sales and Use Tax Report September 2022



Finance Department
Issued
October 17, 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).

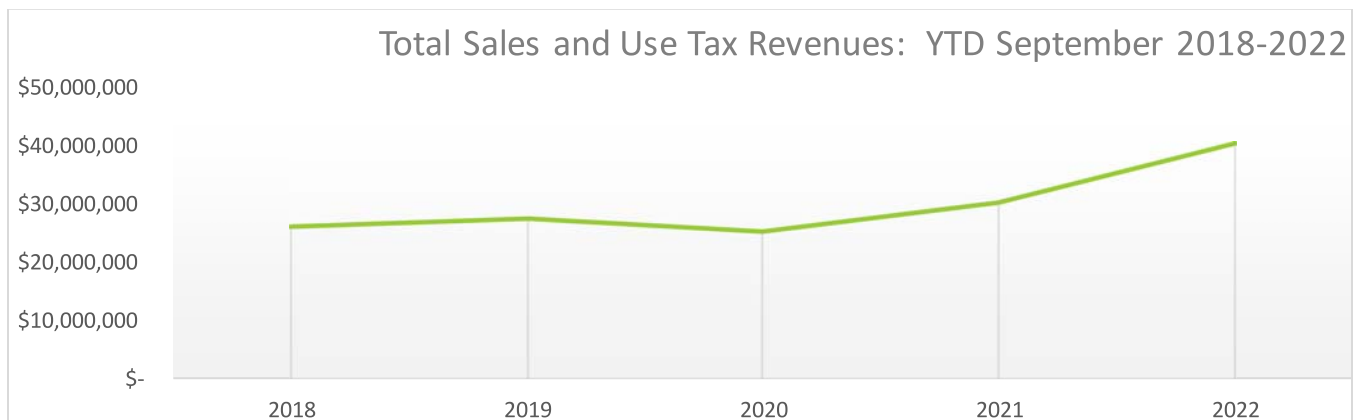
In November 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

| Sep-22 | General Fund | Capital Projects Fund | 3A Capital Fund |
|--------------------------|--------------|-----------------------|-----------------|
| Retail Sales Tax | \$ 3,024,115 | \$ | \$ 748,730 |
| General Use Tax | \$ 113,825 | \$ | \$ 28,385 |
| Building Use Tax | \$ | \$ 139,391 | \$ 34,821 |
| Motor Vehicle Tax | \$ 248,427 | \$ | \$ 62,107 |
| Total | \$ 3,386,367 | \$ 139,391 | \$ 874,043 |

**September 2022
Total = \$4,399,801**

**September 2022
Year-to-Date Total =
\$40,230,791**

| September 2022 Year-to-Date | General Fund | Capital Projects Fund | 3A Capital Fund |
|--------------------------------|---------------|-----------------------|-----------------|
| Retail Sales Tax | \$ 29,283,958 | \$ | \$ 6,024,378 |
| General Use Tax | \$ 1,060,635 | \$ | \$ 176,456 |
| Building Use Tax | \$ | \$ 786,266 | \$ 174,342 |
| Motor Vehicle Tax | \$ 2,337,375 | \$ - | \$ 387,381 |
| Total | \$ 32,681,968 | \$ 786,266 | \$ 6,762,557 |



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.*

September 2022 compared to September 2021:

- Retail sales tax revenues of \$3,024,115 were higher than 2021 by \$307,613 or 11%.
- General use tax revenues of \$113,825 were Higher than 2021 by \$39,873 or 54%.
- Motor vehicle tax revenues of \$248,427 were lower than 2021 by \$76,573 or 24%

Overall, September 2022 compared to September 2021 sales and use taxes for the General Fund of \$3,386,367 were higher than 2021 by \$270,913 or 9%.

Year-to-date:

- Retail sales tax revenues of \$29,283,958 were higher than 2021 by \$3,903,029 or 15%.
- General use tax revenues of \$1,060,635 were higher than 2021 by \$128,460 or 14%.
- Motor vehicle tax revenues of \$2,337,375 were lower than 2021 by \$4,981 or less than 1%.

Overall, September 2022 compared to September 2021 sales and use taxes for the General Fund of \$32,681,968 were higher than 2021 by \$4,026,508 or 14%.

September 2022 compared to September 2020:

- Retail sales tax revenues of \$3,024,115 were higher than 2020 by \$856,674 or 40%.
- General use tax revenues of \$113,825 were higher than 2020 by \$34,270 or 44%.
- Motor vehicle tax revenues of \$248,427 were higher than 2020 by \$7,008 or 3%.

Overall, September 2022 compared to September 2020 sales and use taxes for the General Fund of \$3,386,367 were higher than 2020 by \$898,402 or 36%.

Year-to-date:

- Retail sales tax revenues of \$29,283,958 were higher than 2020 by \$7,844,114 or 37%.
- General use tax revenues of \$1,060,635 were higher than 2020 by \$71,409 or 7%.
- Motor vehicle tax revenues of \$2,337,375 were higher than 2020 by \$620,218 or 36%.

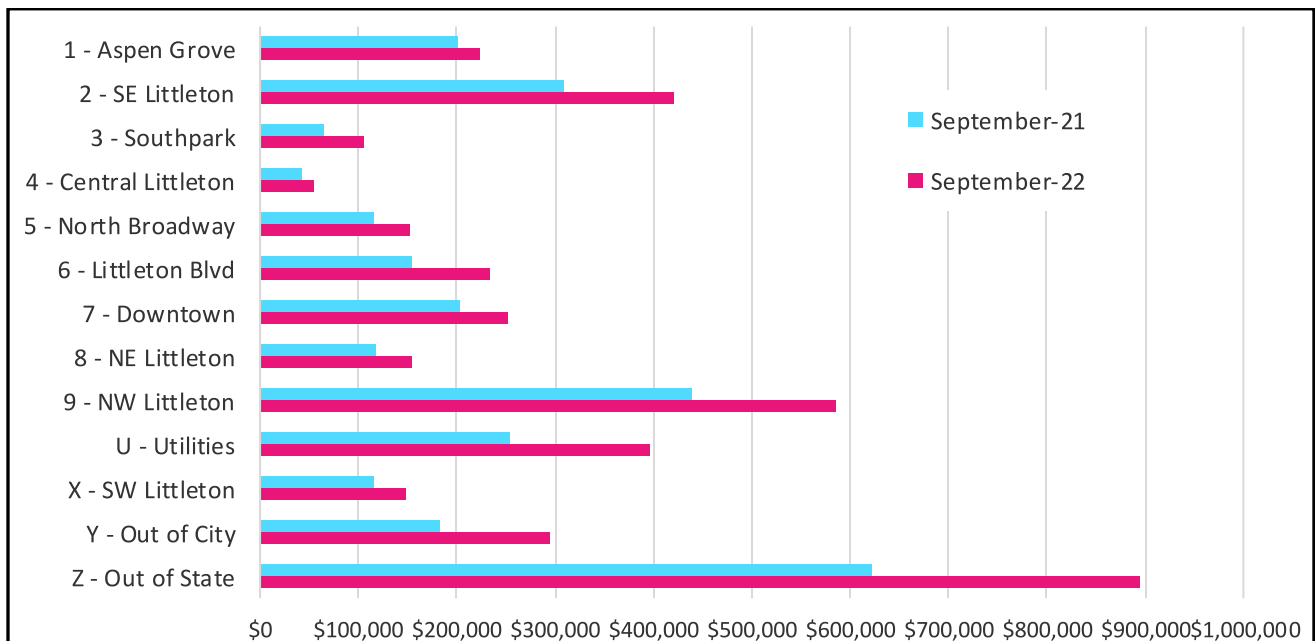
Overall, September 2021 compared to September 2020 sales and use taxes for the General Fund of \$32,681,968 higher than 2020 by \$8,535,741 or 35%.

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.

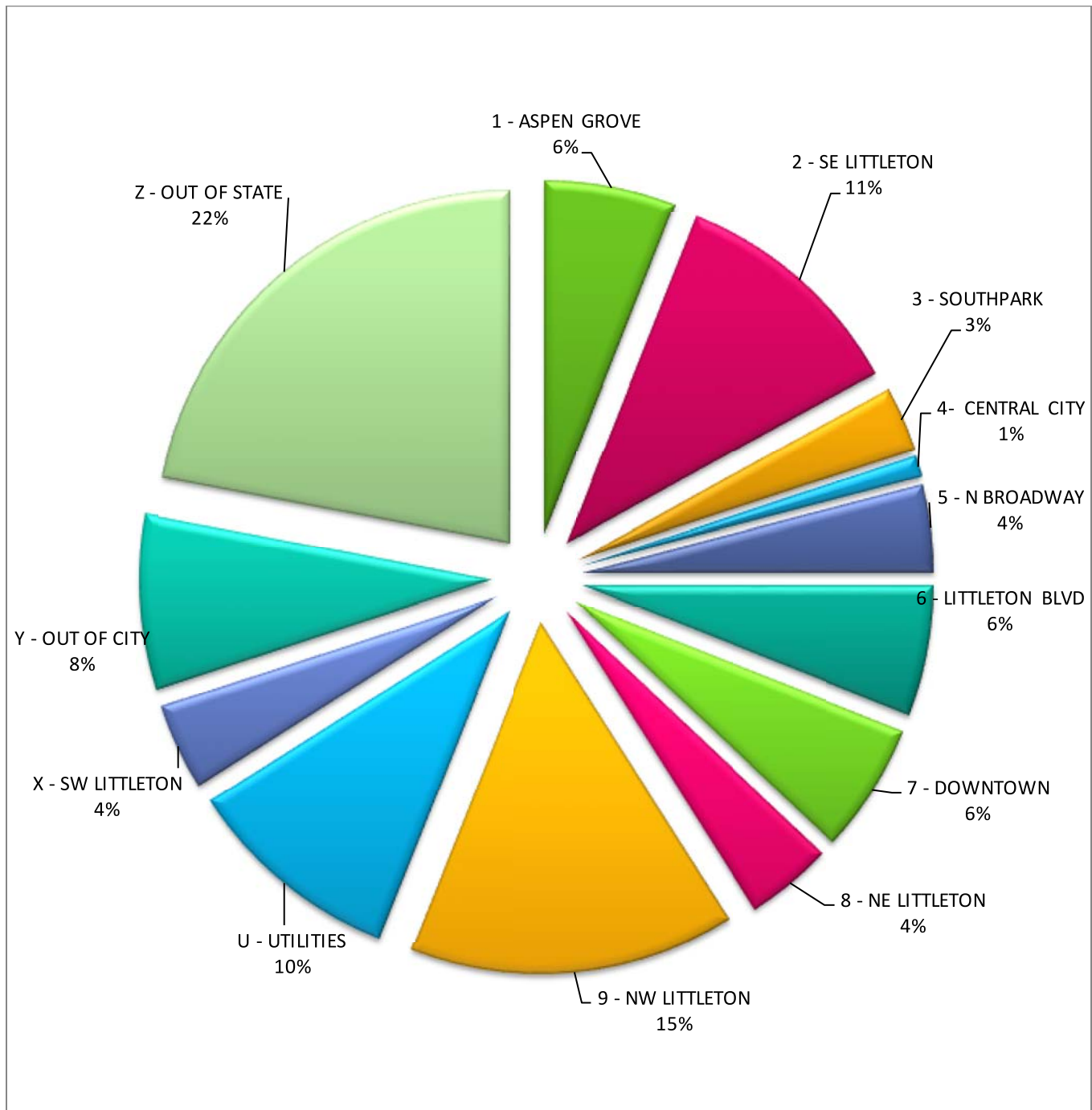
| Location | September-21 | September-22 | Month-to-Month % of Change | Up/Down | YTD Sep-21 | YTD Sep-22 | YTD % Change | Up/Down |
|-------------------------|--------------------|--------------------|----------------------------|----------|---------------------|---------------------|---------------|----------|
| 1 - Aspen Grove | \$201,465 | \$223,833 | 11.10% | ↑ | \$1,520,351 | \$1,969,783 | 29.56% | ↑ |
| 2 - SE Littleton | \$308,192 | \$420,815 | 36.54% | ↑ | \$2,733,524 | \$3,630,520 | 32.81% | ↑ |
| 3 - Southpark | \$64,984 | \$105,645 | 62.57% | ↑ | \$509,028 | \$809,213 | 58.97% | ↑ |
| 4 - Central Littleton | \$43,039 | \$54,734 | 27.17% | ↑ | \$348,118 | \$435,083 | 24.98% | ↑ |
| 5 - North Broadway | \$116,765 | \$152,999 | 31.03% | ↑ | \$997,349 | \$1,335,551 | 33.91% | ↑ |
| 6 - Littleton Blvd | \$154,856 | \$233,713 | 50.92% | ↑ | \$1,246,002 | \$2,009,251 | 61.26% | ↑ |
| 7 - Downtown | \$202,447 | \$252,774 | 24.86% | ↑ | \$1,482,483 | \$2,065,486 | 39.33% | ↑ |
| 8 - NE Littleton | \$118,329 | \$154,568 | 30.63% | ↑ | \$998,028 | \$1,230,262 | 23.27% | ↑ |
| 9 - NW Littleton | \$438,586 | \$586,689 | 33.77% | ↑ | \$4,395,706 | \$5,600,774 | 27.41% | ↑ |
| U - Utilities | \$253,437 | \$395,777 | 56.16% | ↑ | \$2,206,916 | \$2,906,696 | 31.71% | ↑ |
| X - SW Littleton | \$115,080 | \$148,550 | 29.08% | ↑ | \$853,339 | \$1,124,959 | 31.83% | ↑ |
| Y - Out of City | \$182,455 | \$295,078 | 61.73% | ↑ | \$2,198,870 | \$3,539,567 | 60.97% | ↑ |
| Z - Out of State | \$622,132 | \$894,778 | 43.82% | ↑ | \$6,865,011 | \$9,955,912 | 45.02% | ↑ |
| Refund & Adjustments | -\$31,313 | -\$4,898 | | | -\$46,769 | -\$67,628 | | |
| Total - All Area | \$2,790,454 | \$3,915,055 | 40.30% | ↑ | \$26,307,957 | \$36,545,428 | 38.91% | ↑ |

*Due to delayed mail delivery last month, there is a timing issue which will affect reconciliation of report to financials.



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
September 2022
(August Filing Period)

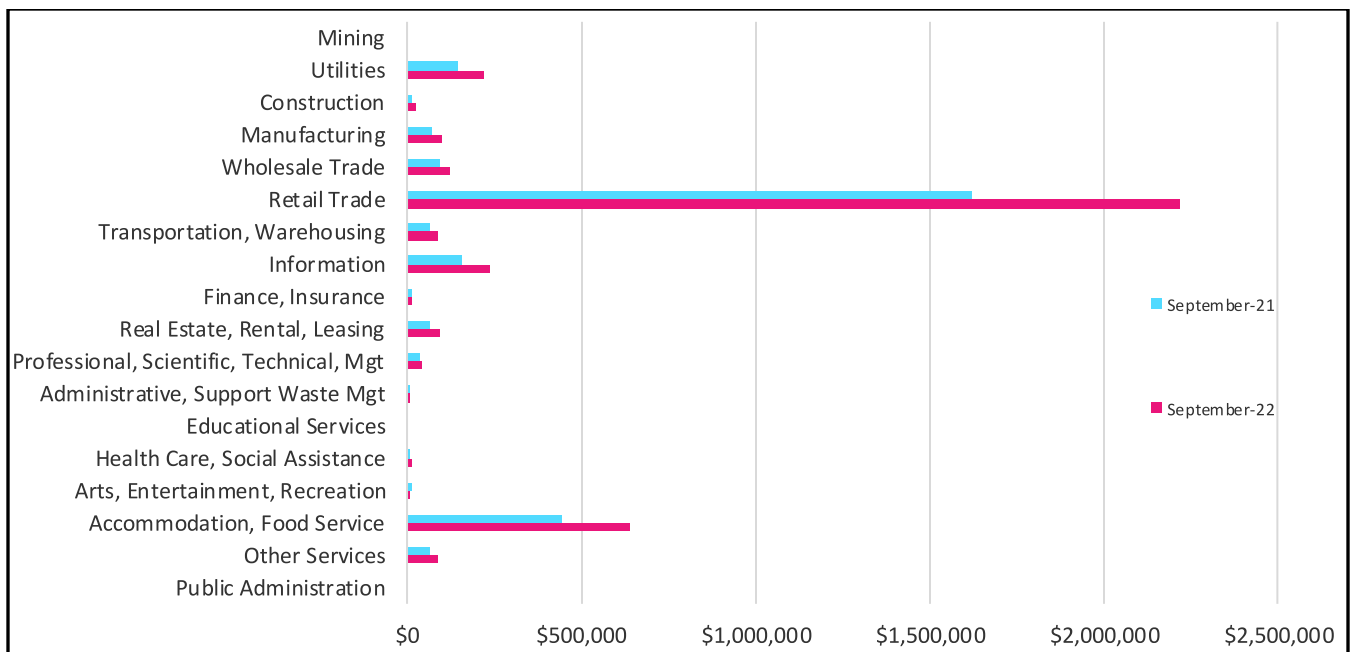


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Trends by NAICS – Industry

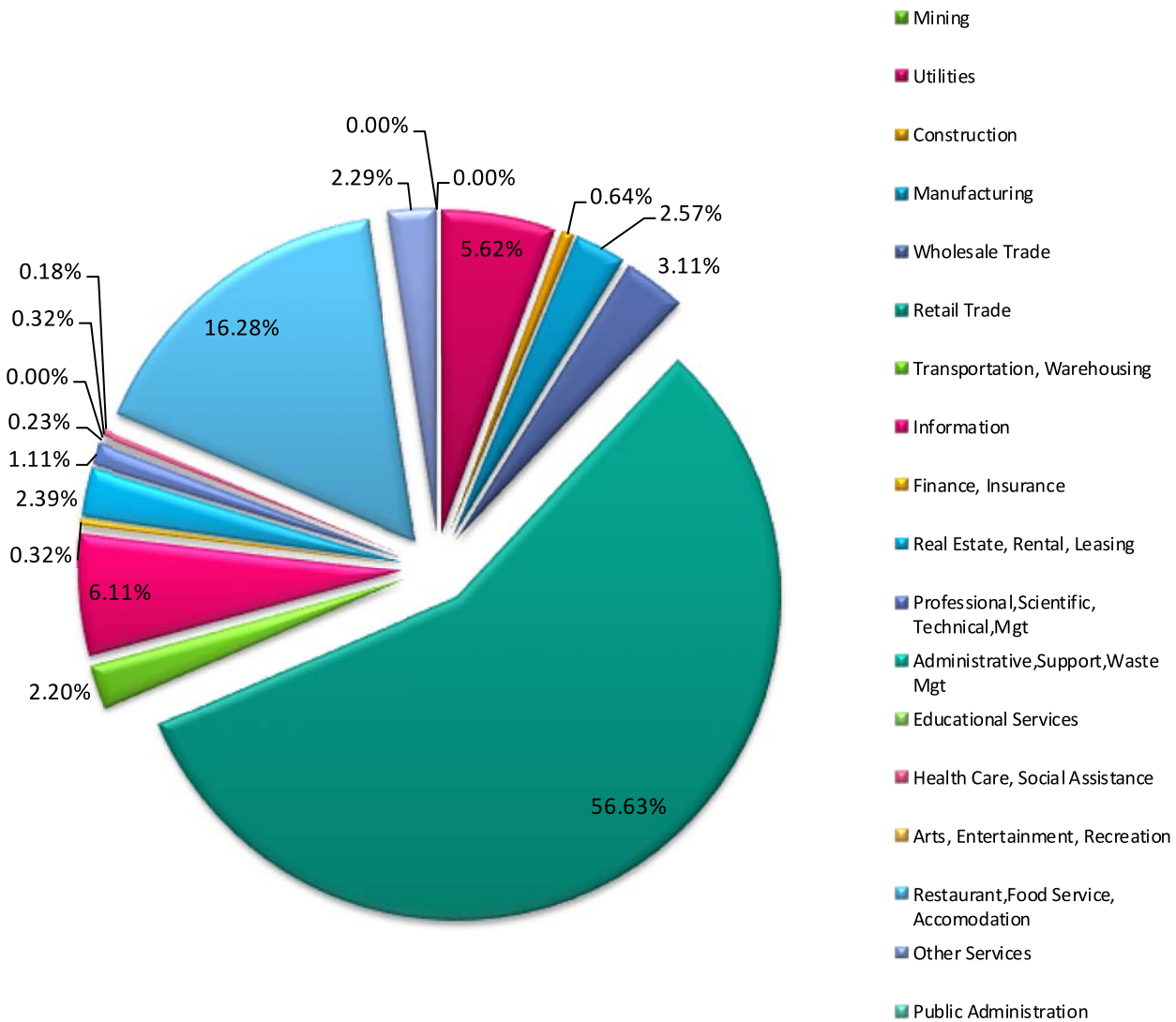
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – both the General Fund and the 3A Capital Fund, total of 3.75%.

| NAICS SECTORS | September-21 | September-22 | Month-to Month % of Change | Up/ Down | YTD Sep-21 | YTD Sep-22 | YTD % Change | Up/ Down |
|--|--------------------|--------------------|----------------------------------|-------------|---------------------|---------------------|-----------------|-------------|
| Mining | \$0 | \$0 | 0.00% | ▲ | \$0 | \$0 | 0.00% | ▲ |
| Utilities | \$143,942 | \$220,444 | 53.15% | ↑ | \$1,198,669 | \$1,697,160 | 41.59% | ↑ |
| Construction | \$14,426 | \$25,067 | 73.76% | ↑ | \$320,937 | \$379,876 | 18.36% | ↑ |
| Manufacturing | \$71,373 | \$100,749 | 41.16% | ↑ | \$793,378 | \$1,129,924 | 42.42% | ↑ |
| Wholesale Trade | \$94,036 | \$121,797 | 29.52% | ↑ | \$1,039,270 | \$1,456,480 | 40.14% | ↑ |
| Retail Trade | \$1,621,771 | \$2,220,118 | 36.89% | ↑ | \$14,481,956 | \$20,797,177 | 43.61% | ↑ |
| Transportation, Warehousing | \$65,417 | \$86,221 | 31.80% | ↑ | \$848,783 | \$765,413 | -9.82% | ↓ |
| Information | \$158,090 | \$239,458 | 51.47% | ↑ | \$1,687,866 | \$2,137,666 | 26.65% | ↑ |
| Finance, Insurance | \$12,561 | \$12,488 | -0.58% | ↓ | \$134,024 | \$148,724 | 10.97% | ↑ |
| Real Estate, Rental, Leasing | \$66,468 | \$93,638 | 40.88% | ↑ | \$903,867 | \$1,084,734 | 20.01% | ↑ |
| Professional, Scientific, Technical, Mgt | \$34,431 | \$43,463 | 26.23% | ↑ | \$425,748 | \$598,168 | 40.50% | ↑ |
| Administrative, Support Waste Mgt | \$7,312 | \$9,013 | 23.26% | ↑ | \$178,182 | \$196,553 | 10.31% | ↑ |
| Educational Services | \$0 | \$0 | 0.00% | ↑ | \$2,090 | \$2,659 | 27.24% | ↑ |
| Health Care, Social Assistance | \$8,335 | \$12,731 | 52.74% | ↑ | \$133,002 | \$159,460 | 19.89% | ↑ |
| Arts, Entertainment, Recreation | \$13,068 | \$6,948 | -46.83% | ↓ | \$59,636 | \$82,393 | 38.16% | ↑ |
| Accommodation, Food Service | \$444,842 | \$638,188 | 43.46% | ↑ | \$3,511,203 | \$5,097,838 | 45.19% | ↑ |
| Other Services | \$65,696 | \$89,631 | 36.43% | ↑ | \$635,932 | \$878,111 | 38.08% | ↑ |
| Public Administration | \$0 | \$0 | 0.00% | ▲ | \$183 | \$719 | 292.49% | ↑ |
| Refund & Adjustments | -\$31,313 | -\$4,898 | | | -\$46,769 | -\$67,628 | | |
| TOTAL | \$2,790,454 | \$3,915,055 | 40.30% | ↑ | \$26,307,957 | \$36,545,428 | 38.91% | ↑ |



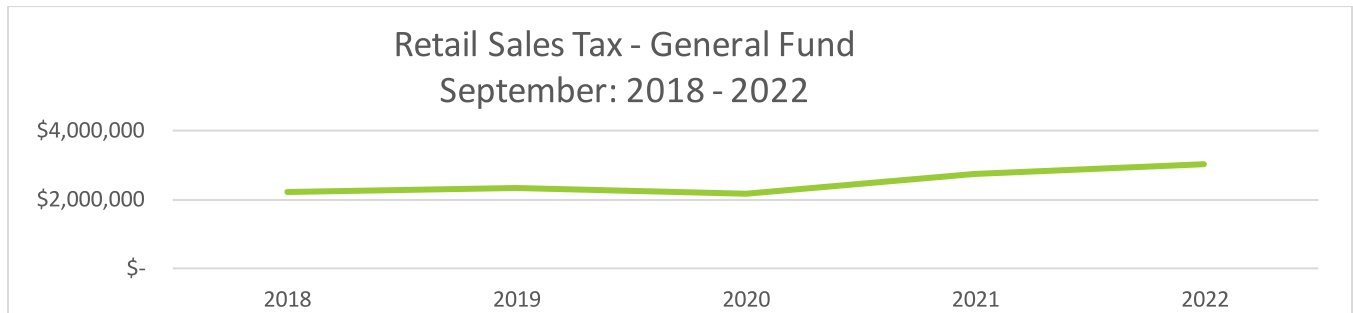
Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
September 2022
(August Filing Period)

NAICS - September 2022

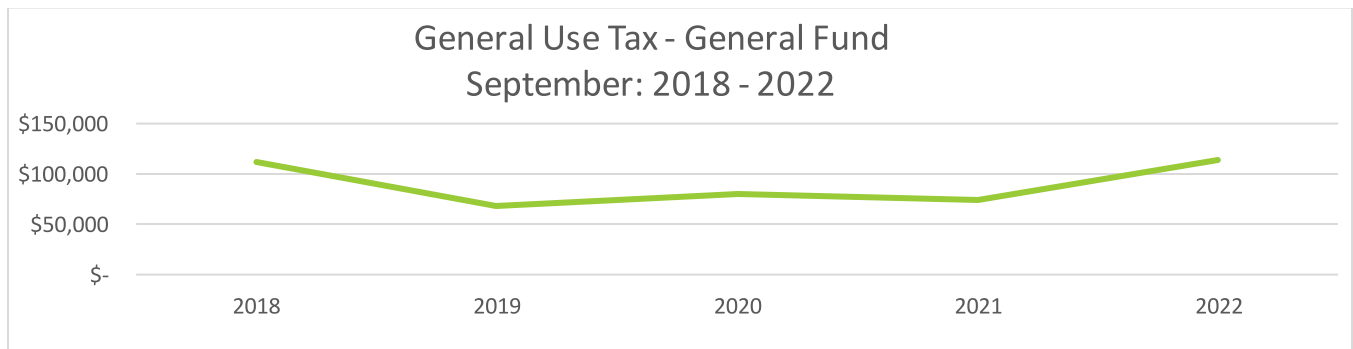


Sales and Use Tax Revenues for September 2022 (August Filing Period)

| Retail Sales Tax - General Fund | | | | | | | | | | % Over(Under) Previous Year | |
|---------------------------------|----|------------|----|------------|----|------------|----|------------|----|--------------------------------|--------|
| | | 2018 | | 2019 | | 2020 | | 2021 | | | 2022 |
| 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% |
| YTD Total | \$ | 21,604,316 | \$ | 22,481,619 | \$ | 21,439,845 | \$ | 25,380,929 | \$ | 29,283,958 | 15.38% |



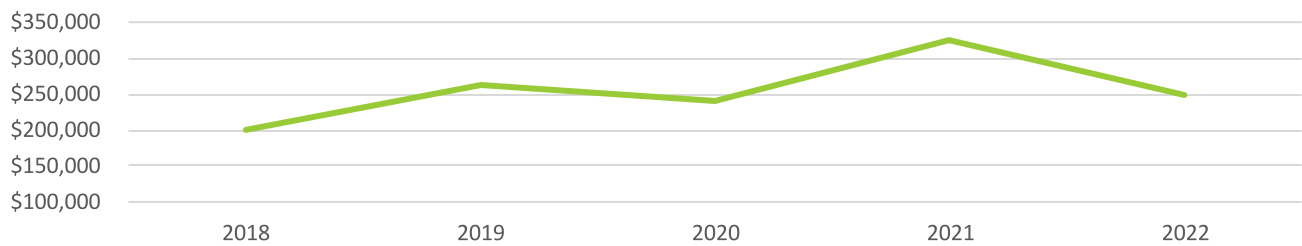
| General Use Tax - General Fund | | | | | | | | % Over(Under) | | | |
|--------------------------------|------|-----------|------|-----------|------|---------|------|---------------|------|-----------|---------------|
| | 2018 | | 2019 | | 2020 | | 2021 | | 2022 | | Previous Year |
| Jan | \$ | 300,586 | \$ | 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% |
| YTD Total | \$ | 1,420,259 | \$ | 1,500,937 | \$ | 989,225 | \$ | 932,175 | \$ | 1,060,635 | 13.78% |



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% |
| YTD Total | \$ | 1,853,039 | \$ | 1,982,794 | \$ | 1,717,157 | \$ | 2,342,357 | \$ | 2,337,375 | -0.21% |

Motor Vehicle Sales Tax September: 2018 - 2022

**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 | 19.56% |
| 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% |
| YTD Total | \$ | 1,140,628 | \$ | 1,400,422 | \$ | 981,043 | \$ | 1,424,790 | \$ | 786,266 | -44.82% |

Building Use Tax: September: 2018 - 2022

