



# Sales and Use Tax Report August 2023



Finance Department  
Issued  
September 21, 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).

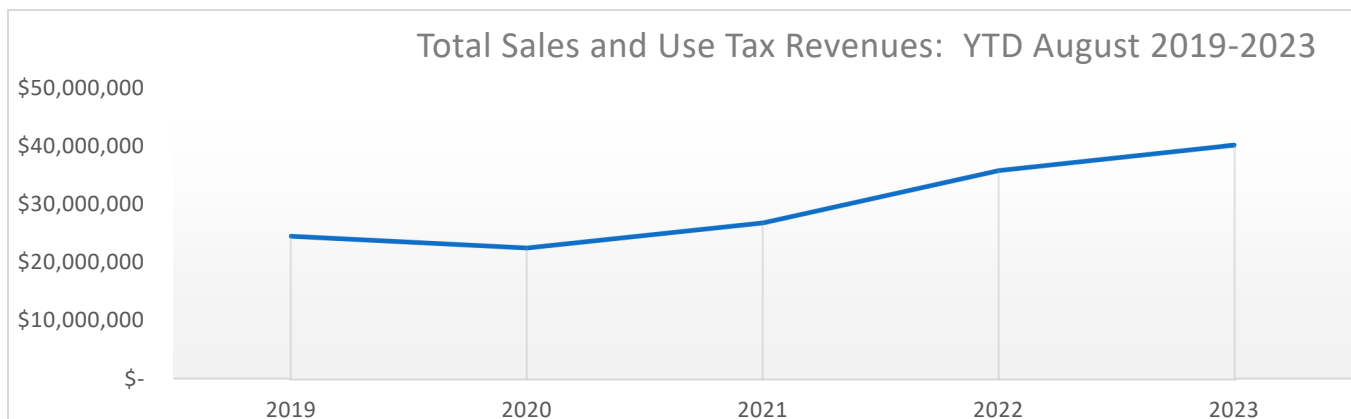
In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

August 2023	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<i>Retail Sales Tax</i>	\$ 3,076,782	\$ -	\$ 771,471	\$ -
<i>General Use Tax</i>	\$ 64,957	\$ -	\$ 16,239	\$ -
<i>Building Use Tax</i>	\$ -	\$ 214,966	\$ 53,742	\$ -
<i>Motor Vehicle Tax</i>	\$ 283,227	\$ -	\$ 70,807	\$ -
<i>Lodging Tax</i>	\$ -	\$ -	\$ -	\$ 102,591
<b>Total</b>	<b>\$ 3,424,966</b>	<b>\$ 214,966</b>	<b>\$ 912,259</b>	<b>\$ 102,591</b>

**August 2023  
Total = \$4,654,782**

**August 2023  
Year-to-Date Total =  
\$40,221,396**

August 2023 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<i>Retail Sales Tax</i>	\$ 26,839,873	\$ -	\$ 6,741,610	\$ -
<i>General Use Tax</i>	\$ 905,387	\$ -	\$ 224,975	\$ -
<i>Building Use Tax</i>	\$ -	\$ 1,782,506	\$ 445,281	\$ -
<i>Motor Vehicle Tax</i>	\$ 2,207,199	\$ -	\$ 551,800	\$ -
<i>Lodging Tax</i>	\$ -	\$ -	\$ -	\$ 522,765
<b>Total</b>	<b>\$ 29,952,459</b>	<b>\$ 1,782,506</b>	<b>\$ 7,963,666</b>	<b>\$ 522,765</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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### ***August 2023 compared to August 2022:***

- Retail sales tax revenues of \$3,076,782 were higher than 2022 by \$15,807 or 1%.
- General use tax revenues of \$64,957 were higher than 2022 by \$13,712 or 27%.
- Motor vehicle tax revenues of \$283,227 were higher than 2022 by \$16,798 or 6%.

Overall, August 2023 compared to August 2022 sales and use taxes for the General Fund of \$3,424,966 was higher than 2022 by \$46,317 or 1%.

### ***August 2023 Year-to-date:***

- Retail sales tax revenues of \$26,839,873 were higher than 2022 by \$580,029 or 2%.
- General use tax revenues of \$905,387 were lower than 2022 by \$41,423 or 4%.
- Motor vehicle tax revenues of \$2,207,199 were higher than 2022 by \$118,250 or 6%.

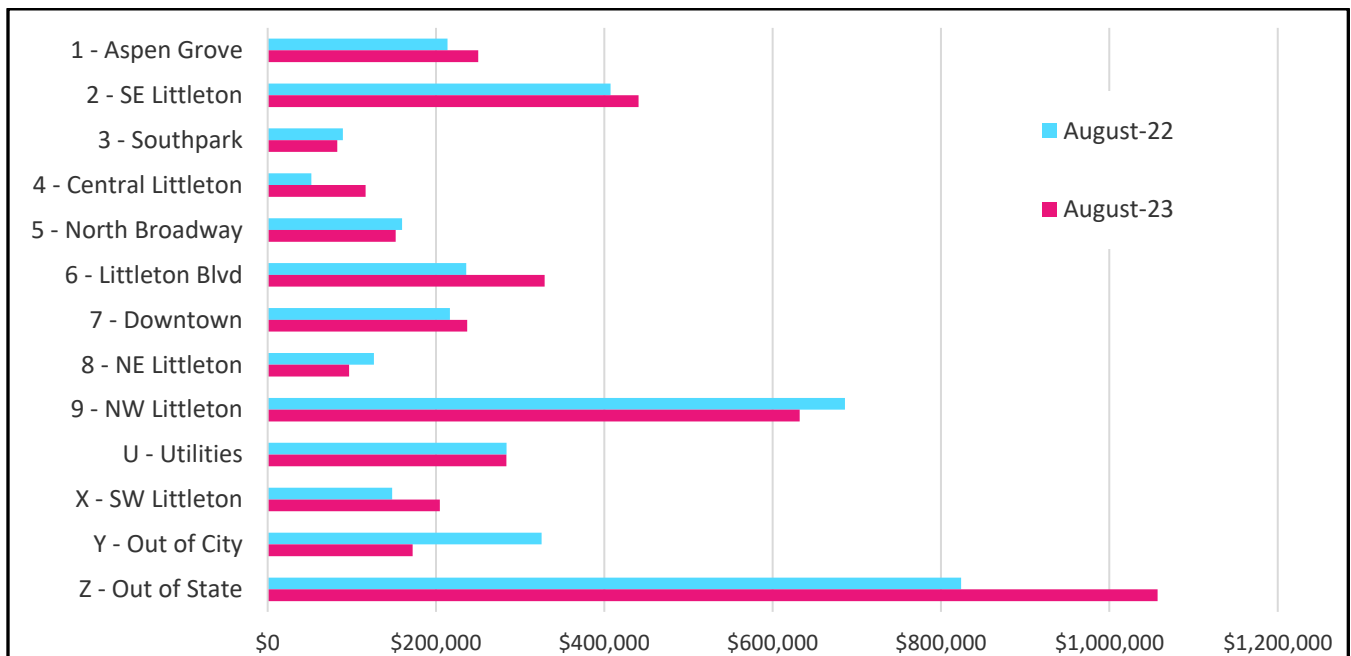
Overall, August 2023 year-to-date compared to August 2022 year-to-date sales and use taxes for the General Fund of \$29,952,459 were higher than 2022 by \$656,856 or 2%.

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

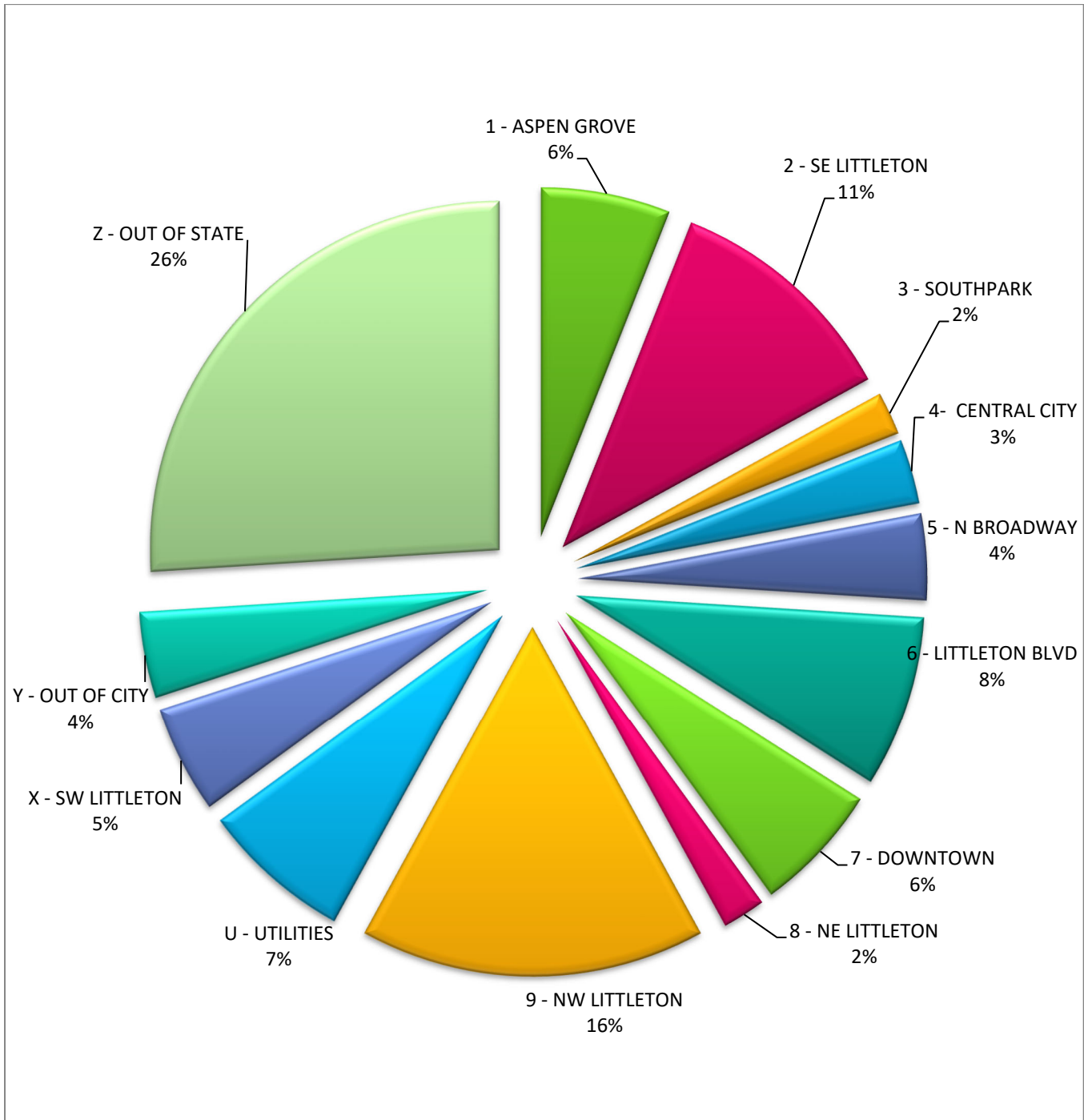
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	August-22	August-23	Month-to Month % of Change	Up/ Down	YTD Aug-22	YTD Aug-23	YTD % Change	Up/ Down
1 - Aspen Grove	\$213,666	\$250,216	17.11%	↑	\$1,745,950	\$1,951,550	11.78%	↑
2 - SE Littleton	\$407,484	\$440,589	8.12%	↑	\$3,209,705	\$3,390,110	5.62%	↑
3 - Southpark	\$89,377	\$82,750	-7.42%	↓	\$703,568	\$774,046	10.02%	↑
4 - Central Littleton	\$51,994	\$116,349	123.77%	↑	\$380,349	\$783,454	105.98%	↑
5 - North Broadway	\$159,725	\$152,139	-4.75%	↓	\$1,182,553	\$1,241,755	5.01%	↑
6 - Littleton Blvd	\$235,888	\$329,169	39.54%	↑	\$1,775,538	\$2,121,232	19.36%	↑
7 - Downtown	\$216,561	\$237,108	9.49%	↑	\$1,812,712	\$1,909,289	5.44%	↑
8 - NE Littleton	\$126,301	\$96,791	-23.36%	↓	\$1,075,694	\$898,578	-16.47%	↓
9 - NW Littleton	\$685,838	\$632,037	-7.84%	↓	\$5,014,084	\$4,659,230	-7.08%	↓
U - Utilities	\$283,748	\$283,698	-0.02%	↓	\$2,510,919	\$2,595,272	3.36%	↑
X - SW Littleton	\$147,987	\$204,486	38.18%	↑	\$976,408	\$1,288,952	32.01%	↑
Y - Out of City	\$325,538	\$172,226	-47.10%	↓	\$3,244,488	\$2,745,711	-15.37%	↓
Z - Out of State	\$823,973	\$1,057,365	28.33%	↑	\$9,061,134	\$10,919,407	20.51%	↑
Refund & Adjustments	\$116,672	-\$22,881			-\$62,730	-\$43,975		
Total - All Area	\$3,884,752	\$4,032,041	3.79%	↑	\$32,630,373	\$35,234,610	7.98%	↑



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**  
**August 2023**  
**(July Filing Period)**

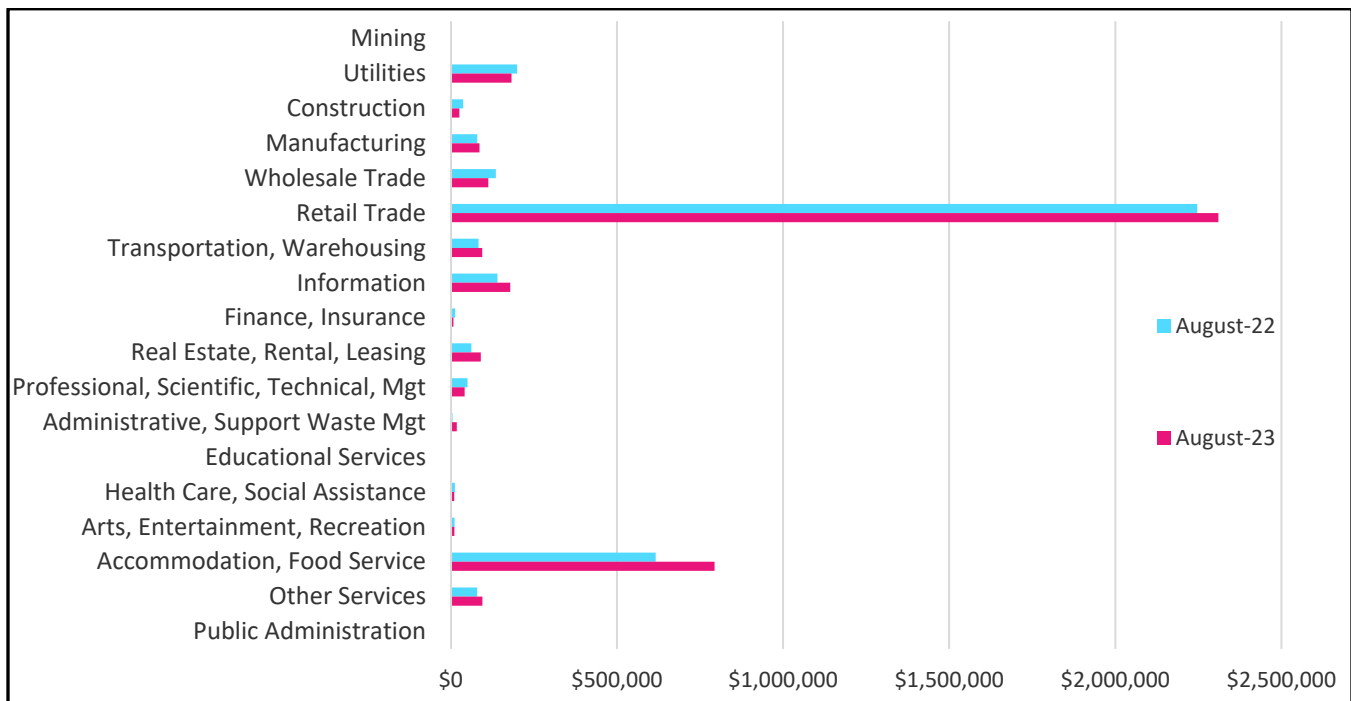


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

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

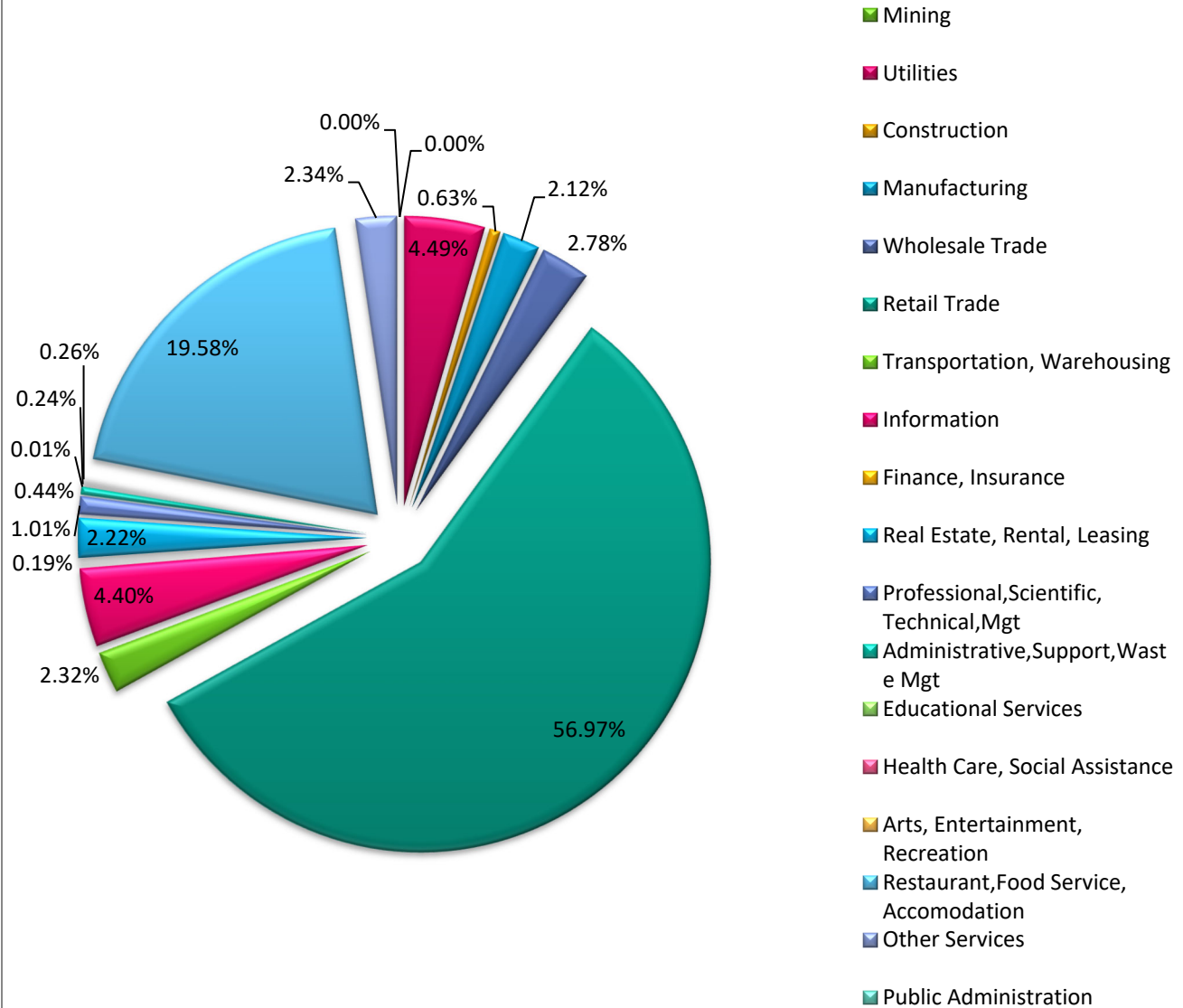
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	August-22	August-23	Month-to Month % of Change	Up/ Down	YTD Aug-22	YTD Aug-23	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$199,069	\$182,256	-8.45%	↓	\$1,476,716	\$1,750,922	18.57%	↑
Construction	\$36,852	\$25,377	-31.14%	↓	\$354,809	\$372,698	5.04%	↑
Manufacturing	\$79,124	\$86,024	8.72%	↑	\$1,029,175	\$992,449	-3.57%	↓
Wholesale Trade	\$134,988	\$112,645	-16.55%	↓	\$1,334,683	\$1,506,783	12.89%	↑
Retail Trade	\$2,247,012	\$2,310,291	2.82%	↑	\$18,577,059	\$19,248,915	3.62%	↑
Transportation, Warehousing	\$83,227	\$94,032	12.98%	↑	\$679,192	\$769,965	13.36%	↑
Information	\$140,059	\$178,478	27.43%	↑	\$1,898,208	\$1,805,451	-4.89%	↓
Finance, Insurance	\$12,717	\$7,624	-40.04%	↓	\$136,236	\$140,652	3.24%	↑
Real Estate, Rental, Leasing	\$61,358	\$89,995	46.67%	↑	\$991,096	\$1,205,629	21.65%	↑
Professional, Scientific, Technical, Mgt	\$49,986	\$41,122	-17.73%	↓	\$554,705	\$515,682	-7.03%	↓
Administrative, Support Waste Mgt	\$4,835	\$17,770	267.57%	↑	\$187,540	\$312,064	66.40%	↑
Educational Services	\$422	\$272	-35.64%	↓	\$2,659	\$3,461	30.16%	↑
Health Care, Social Assistance	\$12,144	\$9,759	-19.64%	↓	\$146,729	\$131,409	-10.44%	↓
Arts, Entertainment, Recreation	\$10,851	\$10,590	-2.40%	↓	\$75,445	\$77,368	2.55%	↑
Accommodation, Food Service	\$616,457	\$793,751	28.76%	↑	\$4,459,650	\$5,547,092	24.38%	↑
Other Services	\$78,979	\$94,935	20.20%	↑	\$788,481	\$897,092	13.77%	↑
Public Administration	\$0	\$0	0.00%	▲	\$719	\$951	32.38%	↑
Refund & Adjustments	\$116,672	-\$22,881			-\$62,730	-\$43,975		
<b>TOTAL</b>	<b>\$3,884,752</b>	<b>\$4,032,041</b>	<b>3.79%</b>	<b>↑</b>	<b>\$32,630,373</b>	<b>\$35,234,610</b>	<b>7.98%</b>	<b>↑</b>



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

**NAICS - August 2023**

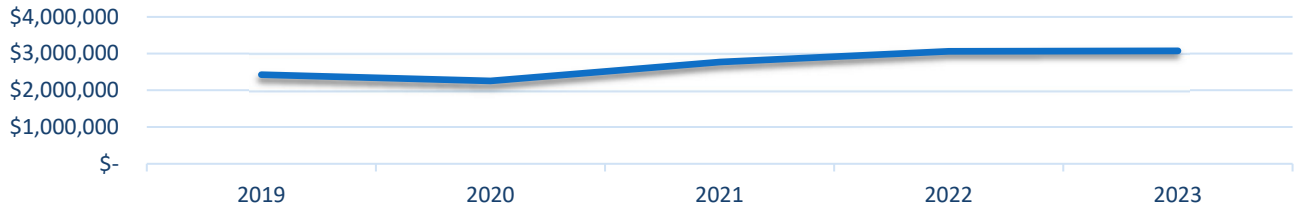


## Sales and Use Tax Revenues for August 2023 (July Filing Period)

### 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%
Jun	\$	2,308,593	\$ 2,084,197	\$ 2,629,480	\$ 3,289,136	\$ 3,024,665	-8.04%
Jul	\$	2,934,241	\$ 2,989,524	\$ 3,523,110	\$ 4,014,397	\$ 3,996,506	-0.45%
Aug	\$	2,423,481	\$ 2,254,442	\$ 2,768,978	\$ 3,060,975	\$ 3,076,782	0.52%
YTD Total	\$	20,146,268	\$ 19,272,403	\$ 22,664,426	\$ 26,259,844	\$ 26,839,873	2.21%

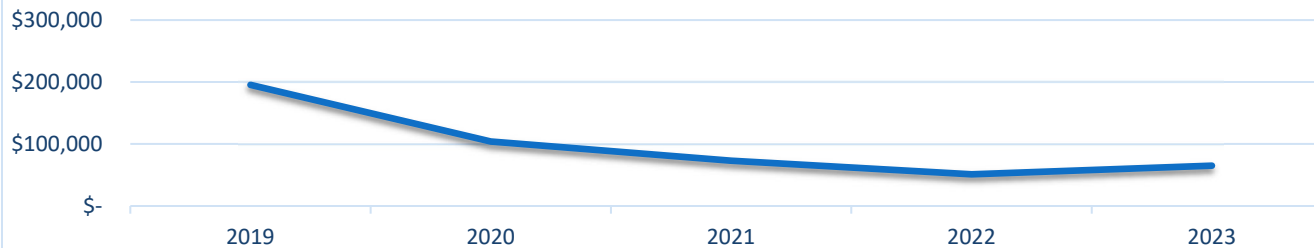
### Retail Sales Tax - General Fund August: 2019 - 2023



### 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%
Jun	\$	66,304	\$ 76,121	\$ 37,058	\$ 83,970	\$ 61,249	-27.06%
Jul	\$	134,036	\$ 107,466	\$ 113,023	\$ 153,755	\$ 130,830	-14.91%
Aug	\$	195,341	\$ 104,039	\$ 72,899	\$ 51,245	\$ 64,957	26.76%
YTD Total	\$	1,432,815	\$ 910,121	\$ 858,223	\$ 946,809	\$ 905,387	-4.37%

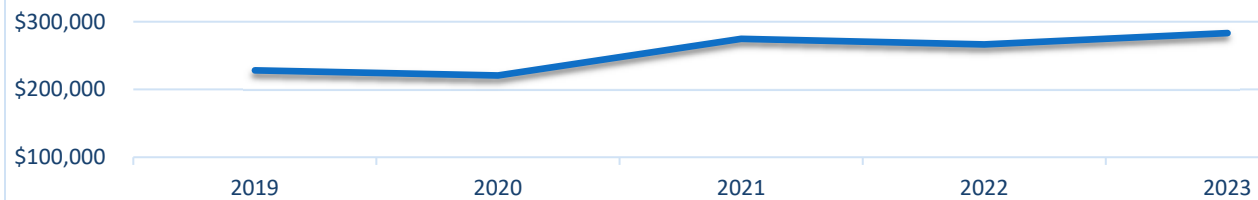
### General Use Tax - General Fund August: 2019 - 2023



**Motor Vehicles Sales Tax - General Fund**

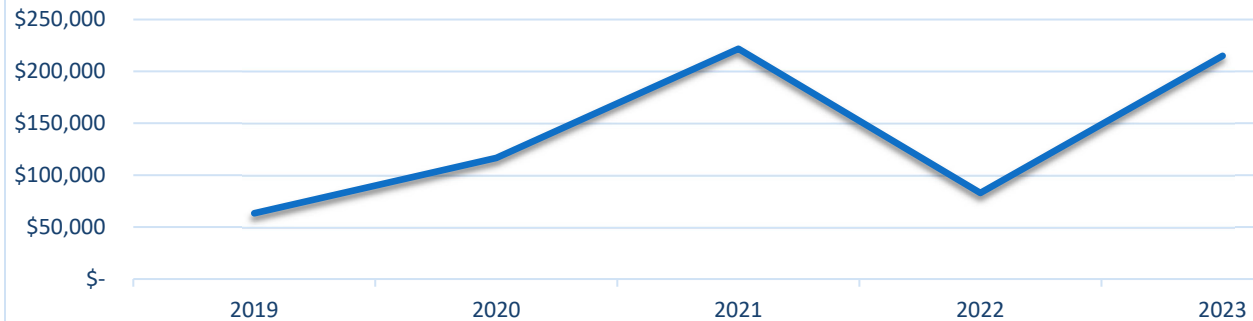
		2019	2020	2021	2022	2023	% Over(Under) Previous Year
Jan	\$	265,667	\$ 230,784	\$ 234,540	\$ 251,266	\$ 230,579	-8.23%
Feb	\$	178,221	\$ 245,434	\$ 231,482	\$ 250,648	\$ 296,975	18.48%
Mar	\$	170,884	\$ 189,739	\$ 176,969	\$ 285,936	\$ 230,214	-19.49%
Apr	\$	188,914	\$ 128,498	\$ 256,418	\$ 291,587	\$ 329,347	12.95%
May	\$	254,847	\$ 141,362	\$ 243,853	\$ 257,081	\$ 305,466	18.82%
Jun	\$	221,066	\$ 104,010	\$ 297,421	\$ 219,902	\$ 287,000	30.51%
Jul	\$	211,933	\$ 215,149	\$ 301,968	\$ 266,100	\$ 244,391	-8.16%
Aug	\$	228,190	\$ 220,763	\$ 274,705	\$ 266,429	\$ 283,227	6.31%
YTD Total	\$	1,719,721	\$ 1,475,738	\$ 2,017,357	\$ 2,088,949	\$ 2,207,199	5.66%

### Motor Vehicle Sales Tax August: 2019 - 2023

**Building Use Tax - Capital Projects Fund**

		2019	2020	2021	2022	2023	% Over(Under) 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%
Jun	\$	217,245	\$ 91,675	\$ 211,214	\$ 102,708	\$ 83,325	-18.87%
Jul	\$	110,643	\$ 76,644	\$ 394,193	\$ 78,290	\$ 159,396	103.60%
Aug	\$	63,265	\$ 116,646	\$ 221,733	\$ 82,769	\$ 214,966	159.72%
YTD Total	\$	1,282,276	\$ 904,744	\$ 1,318,620	\$ 646,875	\$ 1,782,506	175.56%

### Building Use Tax: August: 2019 - 2023



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

		2019	2020	2021	2022	2023	% Over(Under) Previous Year
Jan	\$	-	\$ -	\$ -	\$ -	1,340,907	100.00%
Feb	\$	-	\$ -	\$ -	577,754	780,700	35.13%
Mar	\$	-	\$ -	\$ -	662,088	751,302	13.47%
Apr	\$	-	\$ -	\$ -	969,260	1,056,936	9.05%
May	\$	-	\$ -	\$ -	765,409	1,114,054	45.55%
Jun	\$	-	\$ -	\$ -	919,719	879,014	-4.43%
Jul	\$	-	\$ -	\$ -	1,135,878	1,128,494	-0.65%
Aug	\$	-	\$ -	\$ -	858,407	912,259	6.27%
YTD Total	\$	-	\$ -	\$ -	5,888,515	7,963,666	35.24%

**Retail, General Use, Motor Vehicle, Building Use Tax**  
**3A Capital Fund**  
**August: 2022 - 2023**

