



Sales and Use Tax Report November 2023



Finance Department
Issued
December 20, 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).

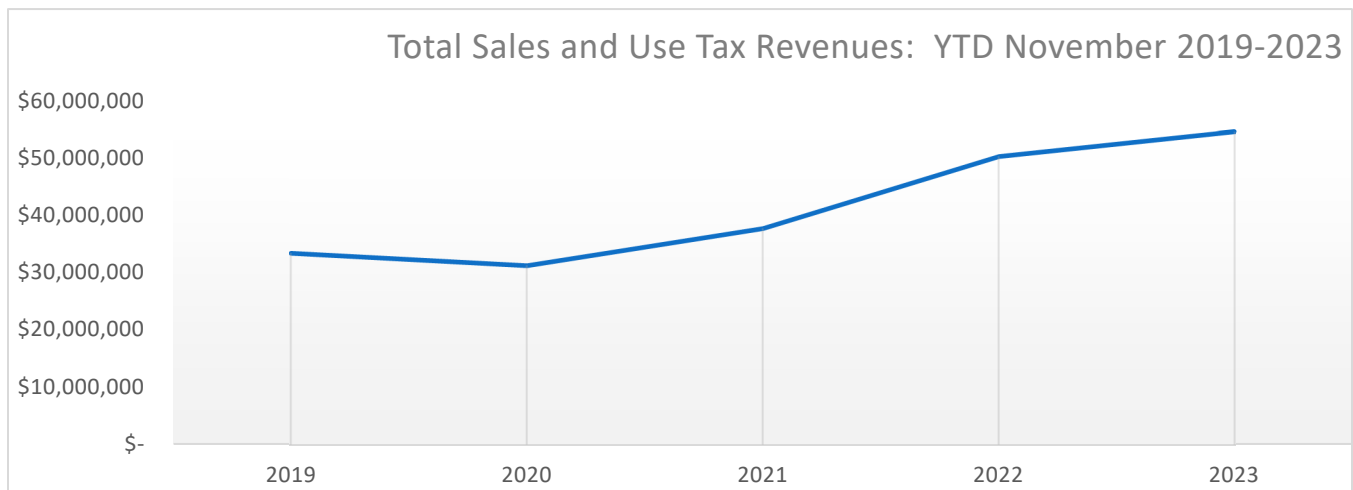
In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

November 2023	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
Retail Sales Tax	\$ 2,995,596	\$ -	\$ 745,045	\$ -
General Use Tax	\$ 68,370	\$ -	\$ 17,092	\$ -
Building Use Tax	\$ -	\$ 184,487	\$ 46,106	\$ -
Motor Vehicle Tax	\$ 298,182	\$ -	\$ 74,545	\$ -
Lodging Tax	\$ -	\$ -	\$ -	\$ 82,323
Total	\$ 3,362,148	\$ 184,487	\$ 882,788	\$ 82,323

**November 2023
Total = \$4,511,746**

**November 2023
Year-to-Date Total =
\$54,650,669**

November 2023 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
Retail Sales Tax	\$ 36,481,450	\$ -	\$ 9,164,518	\$ -
General Use Tax	\$ 1,188,295	\$ -	\$ 295,701	\$ -
Building Use Tax	\$ -	\$ 2,324,809	\$ 580,853	\$ -
Motor Vehicle Tax	\$ 3,046,761	\$ -	\$ 761,690	\$ -
Lodging Tax	\$ -	\$ -	\$ -	\$ 806,592
Total	\$ 40,716,506	\$ 2,324,809	\$ 10,802,762	\$ 806,592



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 2023 compared to November 2022:

- Retail sales tax revenues of \$2,995,596 were lower than 2022 by \$151,810 or 5%.
- General use tax revenues of \$68,370 were lower than 2022 by \$15,673 or 19%.
- Motor vehicle tax revenues of \$298,182 were higher than 2022 by \$9,936 or 3%.

Overall, November 2023 compared to November 2022 sales and use taxes for the General Fund of \$3,362,148 was lower than 2022 by \$157,547 or 4%.

November 2023 Year-to-date:

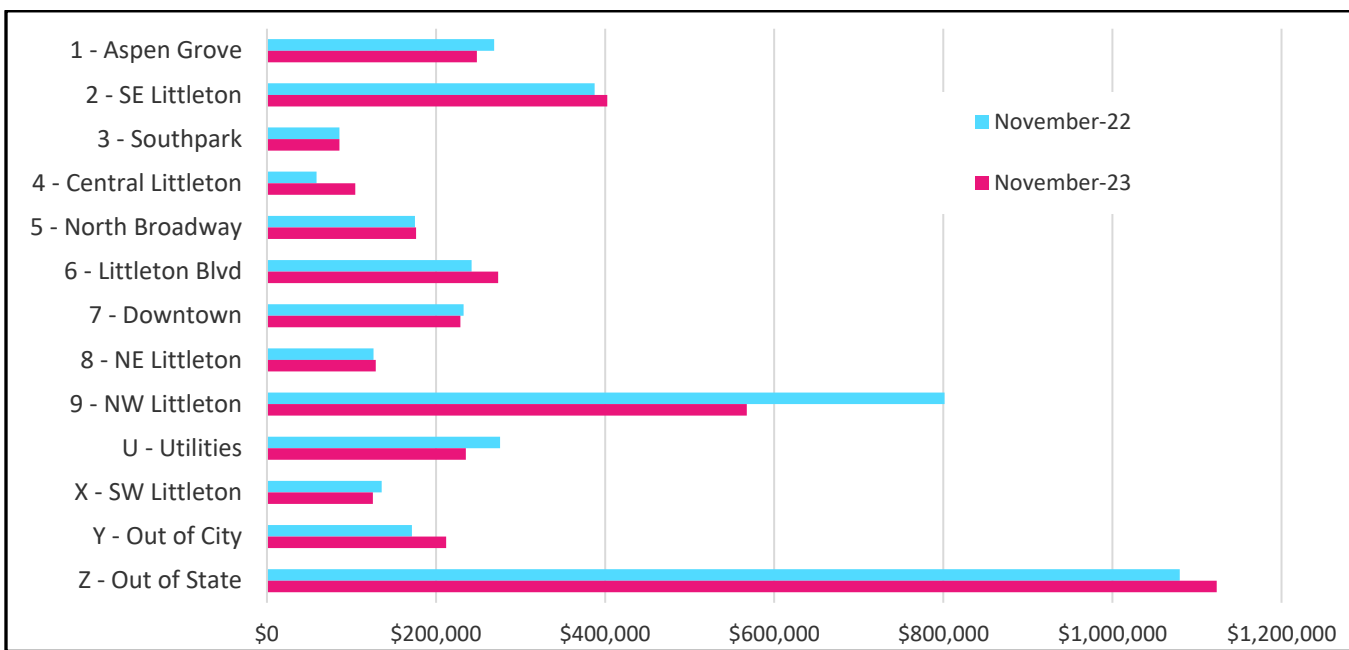
- Retail sales tax revenues of \$36,481,450 were higher than 2022 by \$110,617 or less than 1%.
- General use tax revenues of \$1,188,295 were lower than 2022 by \$90,130 or 7%.
- Motor vehicle tax revenues of \$3,046,761 were higher than 2022 by \$162,918 or 6%.

Overall, November 2023 year-to-date compared to November 2022 year-to-date sales and use taxes for the General Fund of \$40,716,506 were higher than 2022 by \$183,405 or less than 1%.

Retail Sales and General Use Tax by Geographic Location

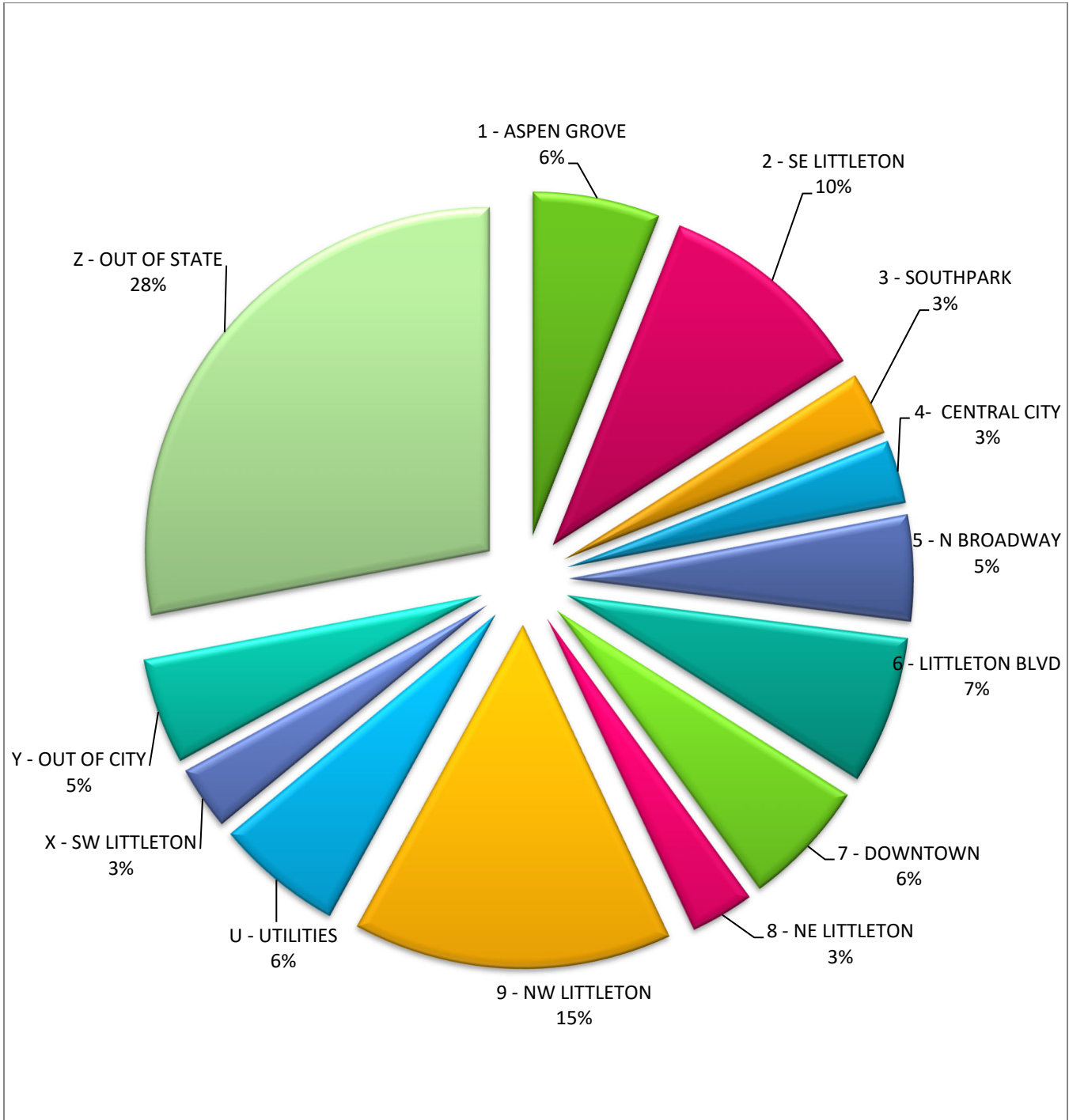
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	November-22	November-23	Month-to Month % of Change	Up/ Down	YTD Nov-22	YTD Nov-23	YTD % Change	Up/ Down
1 - Aspen Grove	\$268,711	\$248,202	-7.63%	↓	\$2,497,051	\$2,680,598	7.35%	↑
2 - SE Littleton	\$387,558	\$402,491	3.85%	↑	\$4,497,003	\$4,600,498	2.30%	↑
3 - Southpark	\$85,678	\$85,732	0.06%	↑	\$1,012,365	\$1,052,933	4.01%	↑
4 - Central Littleton	\$58,747	\$104,497	77.88%	↑	\$560,030	\$1,138,100	103.22%	↑
5 - North Broadway	\$175,093	\$176,306	0.69%	↑	\$1,687,793	\$1,731,350	2.58%	↑
6 - Littleton Blvd	\$242,047	\$273,482	12.99%	↑	\$2,520,717	\$2,960,939	17.38%	↑
7 - Downtown	\$232,561	\$228,877	-1.58%	↓	\$2,565,379	\$2,631,873	2.67%	↑
8 - NE Littleton	\$125,963	\$128,651	2.13%	↑	\$1,532,970	\$1,252,460	-18.30%	↓
9 - NW Littleton	\$801,403	\$567,488	-29.19%	↓	\$7,033,087	\$6,309,084	-10.29%	↓
U - Utilities	\$275,674	\$235,231	-14.67%	↓	\$3,497,180	\$3,437,549	-1.71%	↓
X - SW Littleton	\$135,607	\$125,303	-7.60%	↓	\$1,406,964	\$1,820,565	29.40%	↑
Y - Out of City	\$171,395	\$211,907	23.64%	↑	\$4,283,079	\$3,676,796	-14.16%	↓
Z - Out of State	\$1,079,702	\$1,123,384	4.05%	↑	\$12,634,673	\$14,826,637	17.35%	↑
Refund & Adjustments	-\$4,113	-\$3,124			-\$73,624	-\$182,827		
Total - All Area	\$4,036,027	\$3,908,427	-3.16%	↓	\$45,654,665	\$47,936,557	5.00%	↑



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 2023
(October Filing Period)

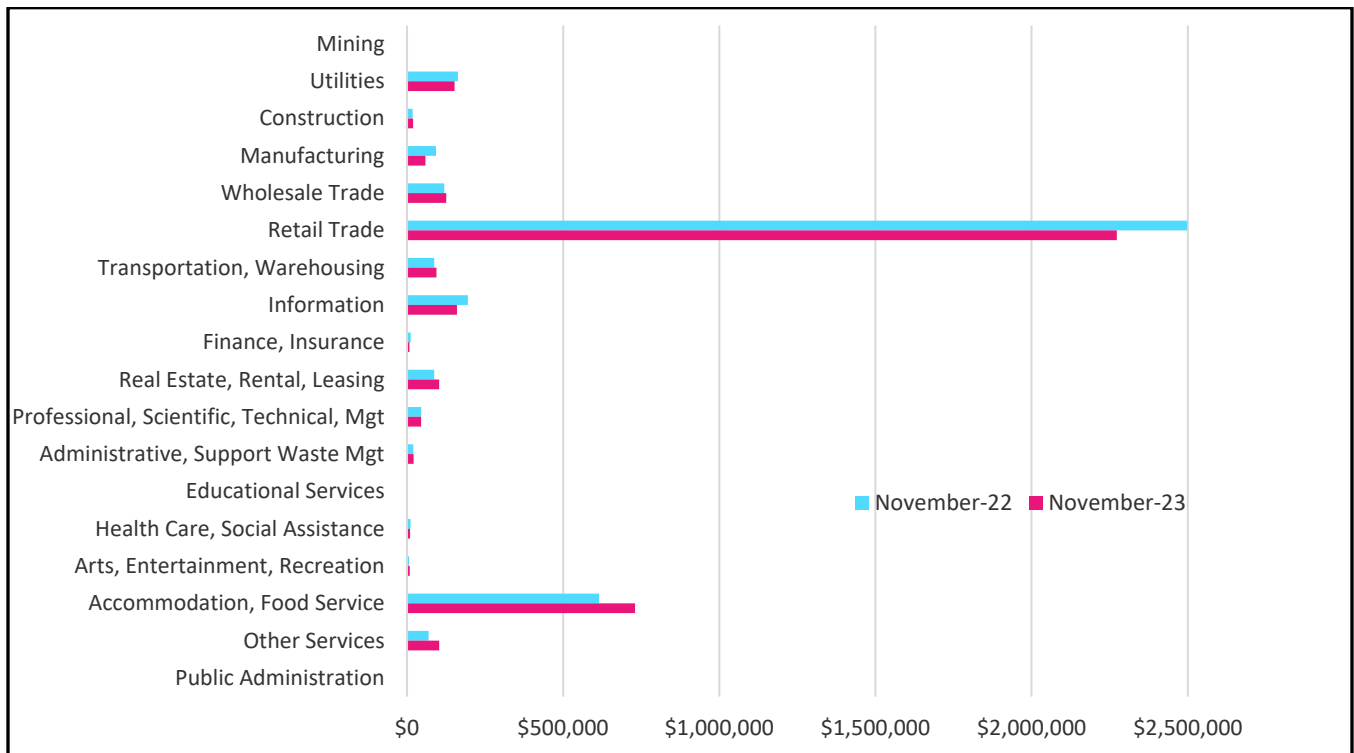


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Trends by NAICS – Industry

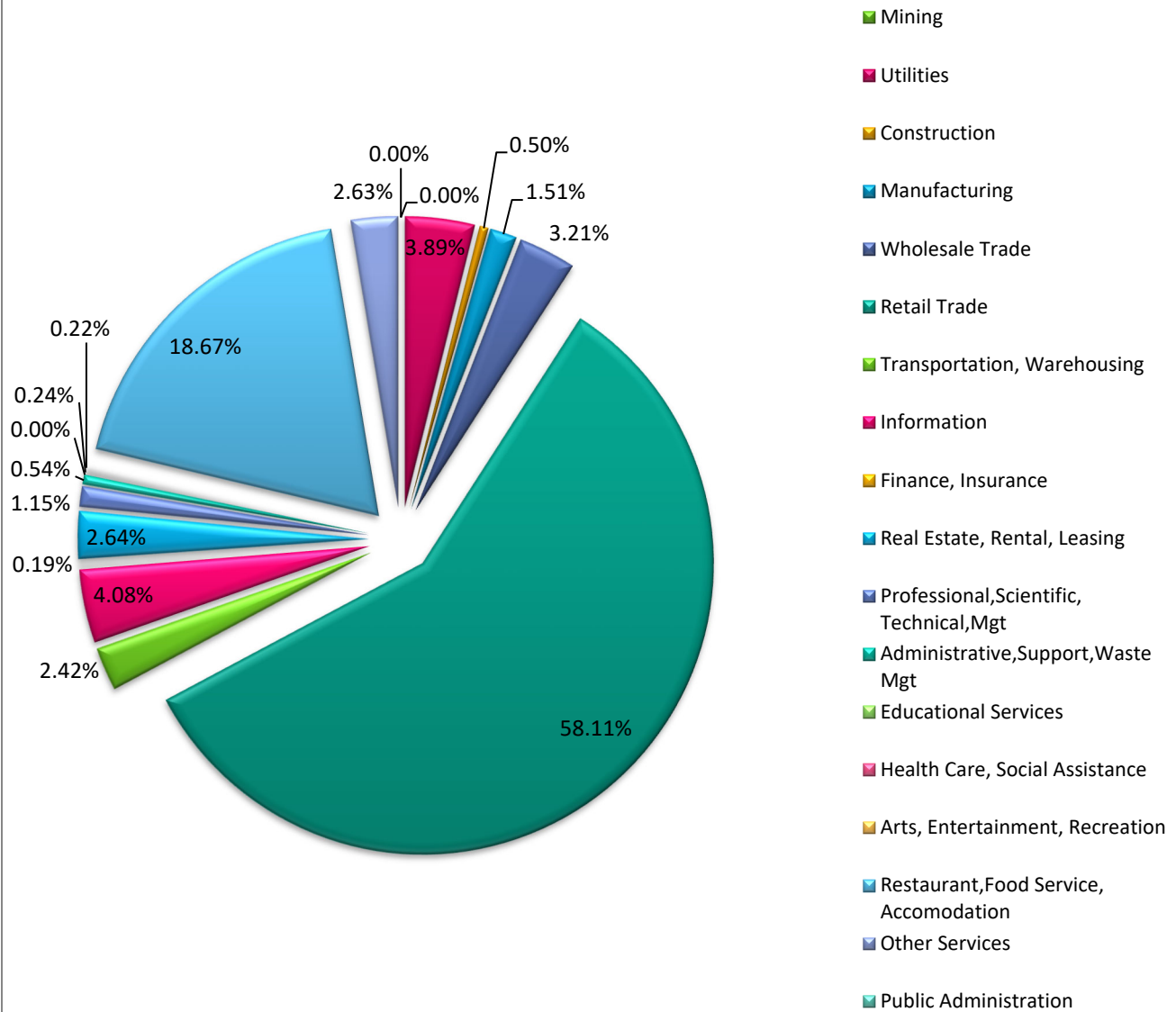
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	November-22	November-23	Month-to Month % of Change	Up/ Down	YTD Nov-22	YTD Nov-23	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$31	0.00%	▲
Utilities	\$162,984	\$152,065	-6.70%	▼	\$2,066,999	\$2,288,024	10.69%	▲
Construction	\$17,897	\$19,640	9.74%	▲	\$464,901	\$547,154	17.69%	▲
Manufacturing	\$92,860	\$59,156	-36.30%	▼	\$1,396,975	\$1,328,785	-4.88%	▼
Wholesale Trade	\$119,625	\$125,444	4.86%	▲	\$1,836,957	\$1,979,394	7.75%	▲
Retail Trade	\$2,498,429	\$2,272,827	-9.03%	▼	\$26,041,239	\$26,158,888	0.45%	▲
Transportation, Warehousing	\$86,959	\$94,530	8.71%	▲	\$936,547	\$1,050,329	12.15%	▲
Information	\$194,973	\$159,716	-18.08%	▼	\$2,636,223	\$2,419,313	-8.23%	▼
Finance, Insurance	\$11,898	\$7,545	-36.58%	▼	\$197,865	\$191,293	-3.32%	▼
Real Estate, Rental, Leasing	\$86,966	\$103,182	18.65%	▲	\$1,399,669	\$1,616,265	15.47%	▲
Professional, Scientific, Technical, Mgt	\$45,257	\$45,009	-0.55%	▼	\$750,030	\$747,107	-0.39%	▼
Administrative, Support Waste Mgt	\$19,881	\$21,009	5.68%	▲	\$264,582	\$415,008	56.85%	▲
Educational Services	\$0	\$74	0.00%	▲	\$3,452	\$4,005	16.04%	▲
Health Care, Social Assistance	\$11,362	\$9,537	-16.06%	▼	\$197,373	\$176,049	-10.80%	▼
Arts, Entertainment, Recreation	\$6,595	\$8,609	30.54%	▲	\$98,044	\$103,580	5.65%	▲
Accommodation, Food Service	\$615,098	\$730,202	18.71%	▲	\$6,364,517	\$7,843,146	23.23%	▲
Other Services	\$69,357	\$103,007	48.52%	▲	\$1,071,817	\$1,249,788	16.60%	▲
Public Administration	\$0	\$0	0.00%	▲	\$1,101	\$1,224	11.17%	▲
Refund & Adjustments	-\$4,113	-\$3,124			-\$73,624	-\$182,827		
TOTAL	\$4,036,027	\$3,908,427	-3.16%	▼	\$45,654,665	\$47,936,557	5.00%	▲



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

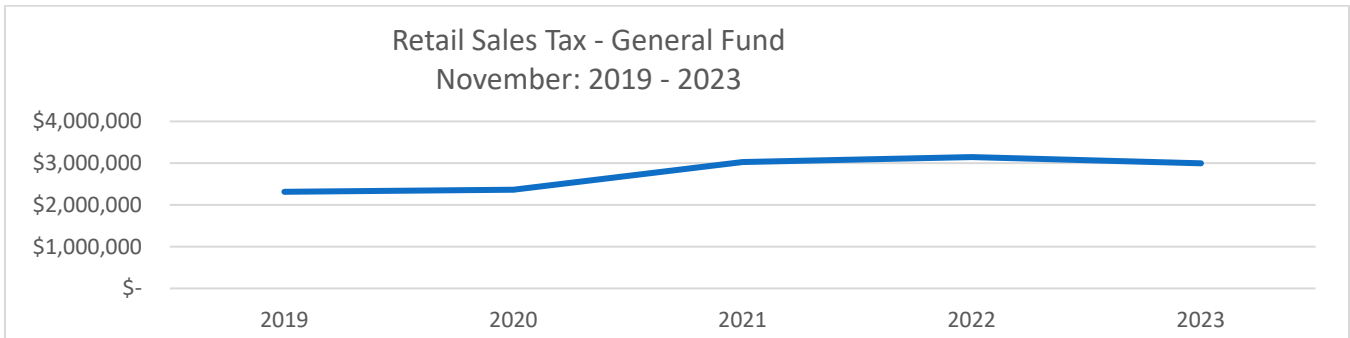
NAICS - November 2023



**Sales and Use Tax Revenues for November 2023
(October Filing Period)**

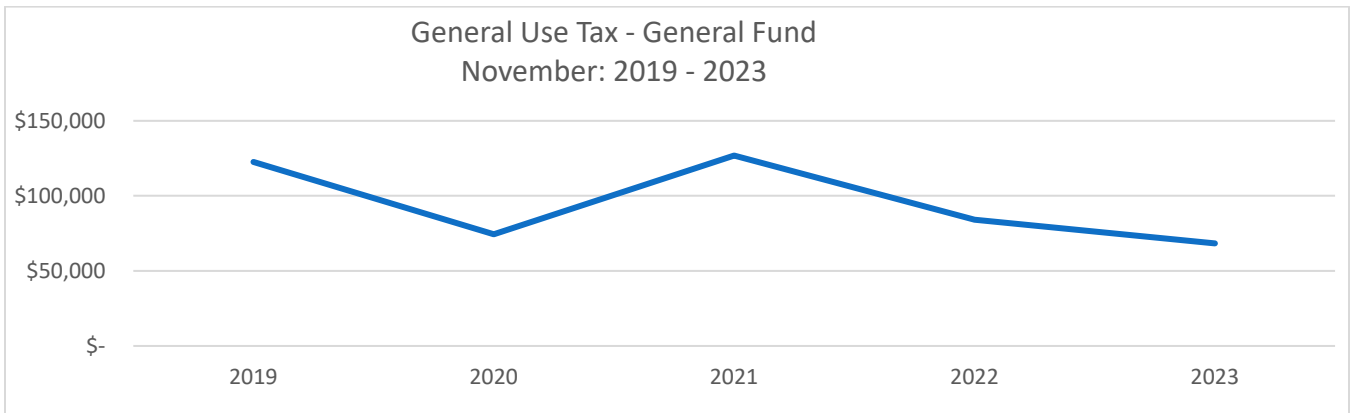
Retail Sales Tax - General Fund

	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%
Sep	\$	2,335,351	\$	2,167,441	\$	2,716,503	\$	3,024,115	\$	2,814,456	-6.93%
Oct	\$	2,877,411	\$	2,790,610	\$	3,671,720	\$	3,939,467	\$	3,831,525	-2.74%
Nov	\$	2,315,947	\$	2,363,420	\$	3,026,954	\$	3,147,406	\$	2,995,596	-4.82%
YTD Total	\$	27,674,976	\$	26,593,874	\$	32,079,603	\$	36,370,833	\$	36,481,450	0.30%



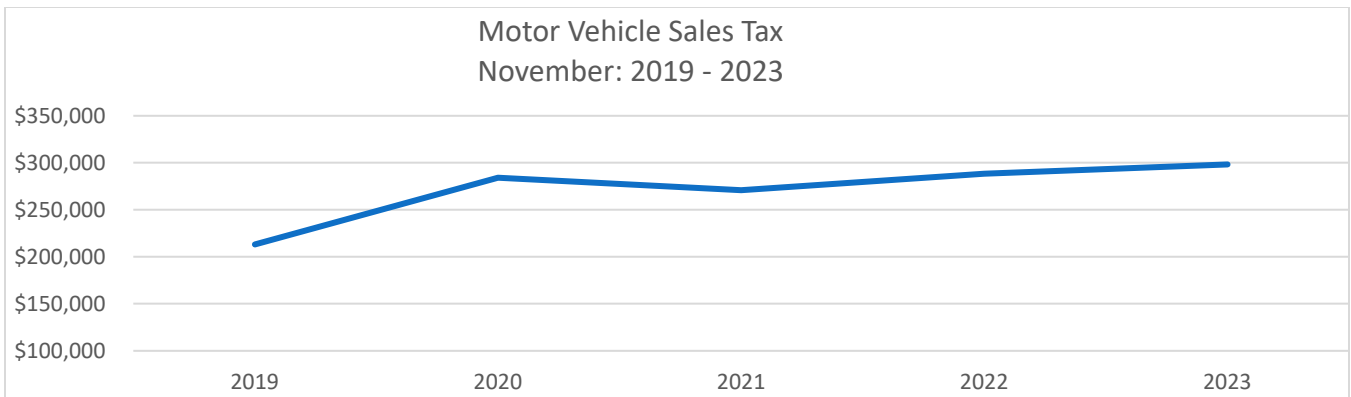
General Use Tax - General Fund

	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%
Sep	\$	68,122	\$	79,105	\$	73,952	\$	113,825	\$	70,927	-37.69%
Oct	\$	170,398	\$	158,687	\$	151,700	\$	133,748	\$	143,610	7.37%
Nov	\$	122,564	\$	74,351	\$	126,814	\$	84,043	\$	68,370	-18.65%
YTD Total	\$	1,793,900	\$	1,222,263	\$	1,210,689	\$	1,278,425	\$	1,188,295	-7.05%



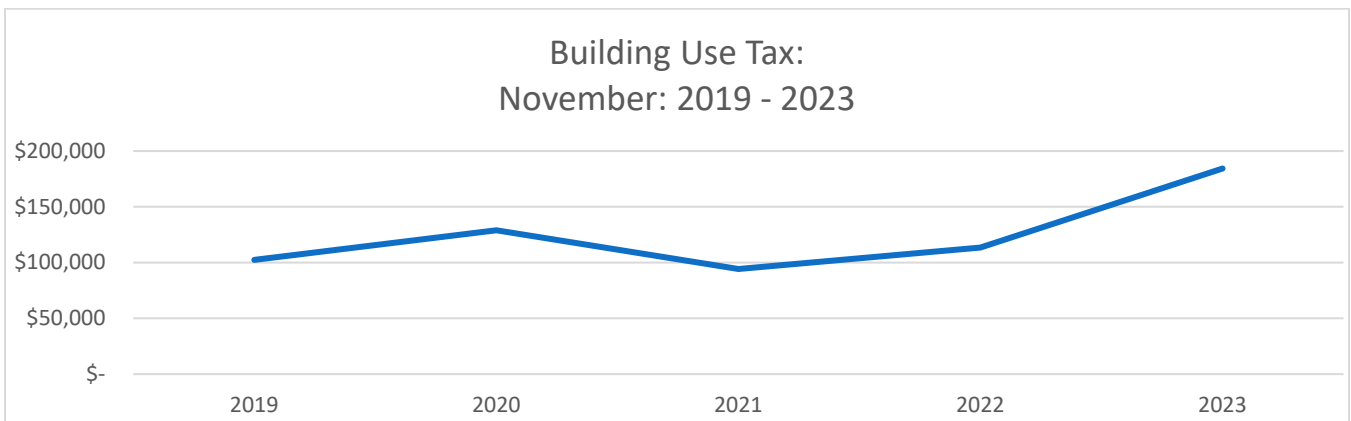
Motor Vehicles Sales Tax - General Fund

	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%
Sep	\$	263,073	\$	241,419	\$	325,000	\$	248,427	\$	292,940	17.92%
Oct	\$	187,700	\$	291,877	\$	234,181	\$	258,222	\$	248,439	-3.79%
Nov	\$	213,106	\$	283,926	\$	270,781	\$	288,246	\$	298,182	3.45%
YTD Total	\$	2,383,600	\$	2,292,960	\$	2,847,319	\$	2,883,843	\$	3,046,761	5.65%



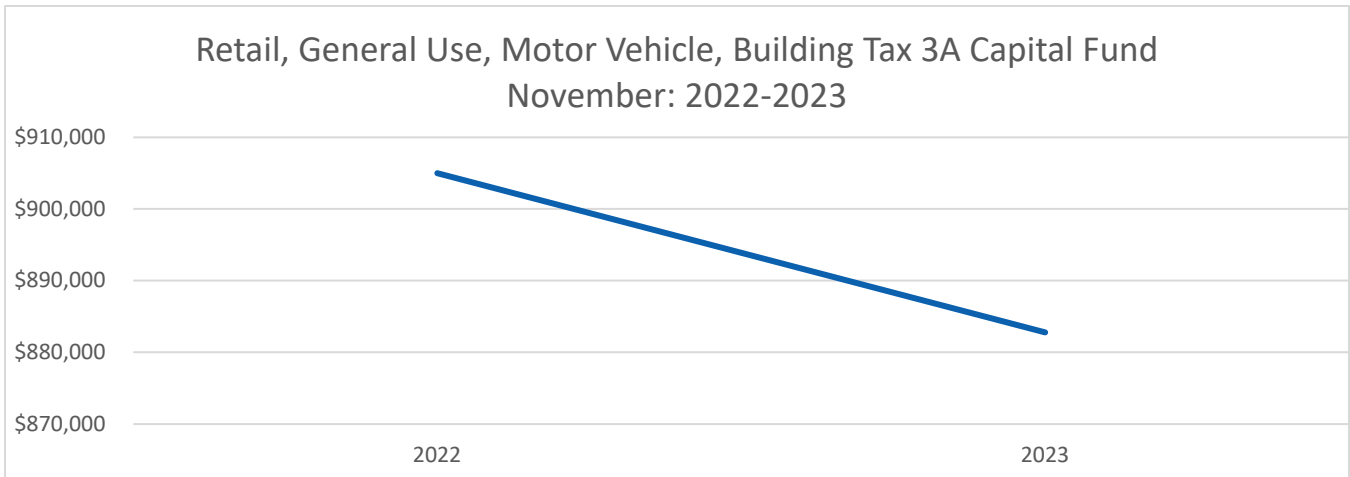
Building Use Tax - Capital Projects Fund

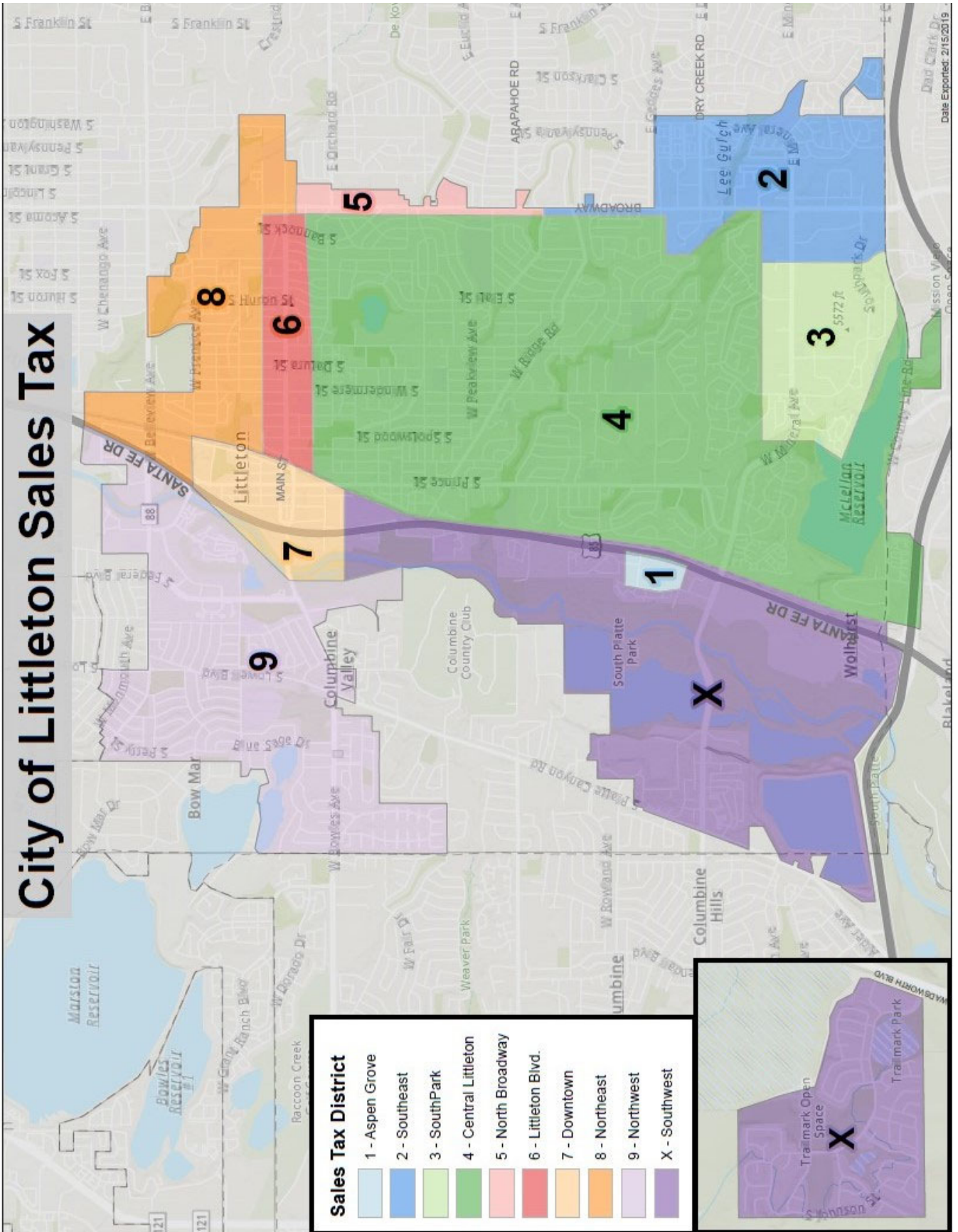
	2019		2020		2021		2022		2023		% Over(Under) Previous Year
Jan	\$	67,084	\$	148,259	\$	181,172	\$	33,009	\$	55,244	67.36%
Feb	\$	282,498	\$	119,344	\$	74,461	\$	51,328	\$	64,918	26.48%
Mar	\$	53,536	\$	70,541	\$	84,061	\$	100,499	\$	46,963	-53.27%
Apr	\$	216,396	\$	239,204	\$	96,500	\$	55,622	\$	66,707	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%
Sep	\$	118,146	\$	76,299	\$	106,169	\$	139,391	\$	206,643	48.25%
Oct	\$	84,435	\$	59,517	\$	87,441	\$	122,630	\$	151,173	23.28%
Nov	\$	102,395	\$	128,891	\$	94,311	\$	113,446	\$	184,487	62.62%
YTD Total	\$	1,587,252	\$	1,169,451	\$	1,606,541	\$	1,022,342	\$	2,324,809	127.40%



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%
Sep	\$	-	\$ -	\$ -	874,043	\$ 874,136	0.01%
Oct	\$	-	\$ -	\$ -	1,096,711	\$ 1,082,171	-1.33%
Nov	\$	-	\$ -	\$ -	905,004	\$ 882,788	-2.45%
YTD Total	\$	-	\$ -	\$ -	8,764,273	\$ 10,802,762	23.26%





Date Exported: 2/15/2019