



Sales and Use Tax Report October 2023



Finance Department
Issued
November 16, 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).

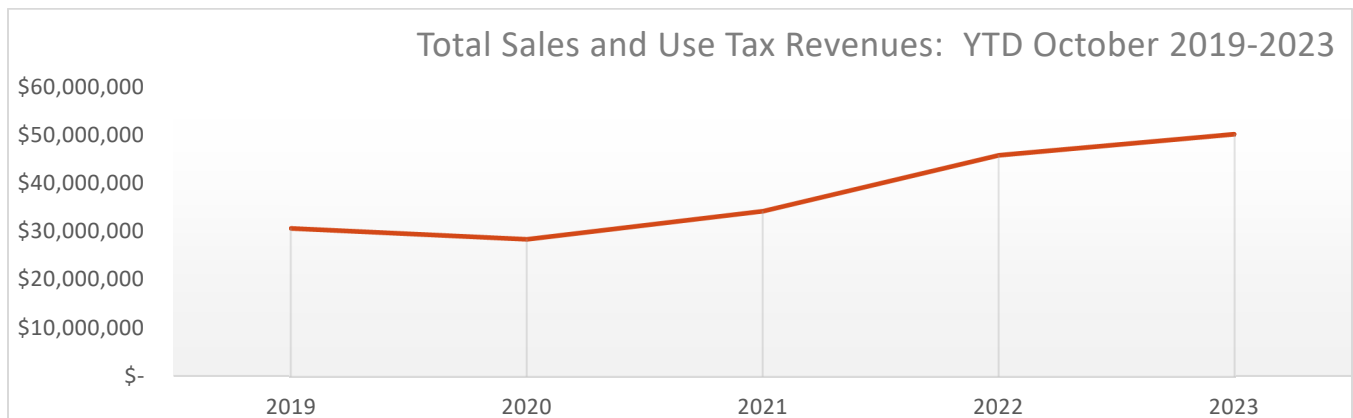
In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

October 2023	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
Retail Sales Tax	\$ 3,831,525	\$ -	\$ 946,382	\$ -
General Use Tax	\$ 143,610	\$ -	\$ 35,903	\$ -
Building Use Tax	\$ -	\$ 151,173	\$ 37,776	\$ -
Motor Vehicle Tax	\$ 248,439	\$ -	\$ 62,110	\$ -
Lodging Tax	\$ -	\$ -	\$ -	\$ 102,589
Total	\$ 4,223,574	\$ 151,173	\$ 1,082,171	\$ 102,589

**October 2023
Total = \$5,559,507**

**October 2023
Year-to-Date Total =
\$50,138,922**

October 2023 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
Retail Sales Tax	\$ 33,485,854	\$ -	\$ 8,419,472	\$ -
General Use Tax	\$ 1,119,924	\$ -	\$ 278,609	\$ -
Building Use Tax	\$ -	\$ 2,140,322	\$ 534,748	\$ -
Motor Vehicle Tax	\$ 2,748,579	\$ -	\$ 687,145	\$ -
Lodging Tax	\$ -	\$ -	\$ -	\$ 724,269
Total	\$ 37,354,357	\$ 2,140,322	\$ 9,919,974	\$ 724,269



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 2023 compared to October 2022:

- Retail sales tax revenues of \$3,831,525 were lower than 2022 by \$107,942 or 3%.
- General use tax revenues of \$143,610 were higher than 2022 by \$9,862 or 7%.
- Motor vehicle tax revenues of \$248,439 were lower than 2022 by \$9,782 or 4%.

Overall, October 2023 compared to October 2022 sales and use taxes for the General Fund of \$4,223,574 was lower than 2022 by \$107,863 or 2.5%.

October 2023 Year-to-date:

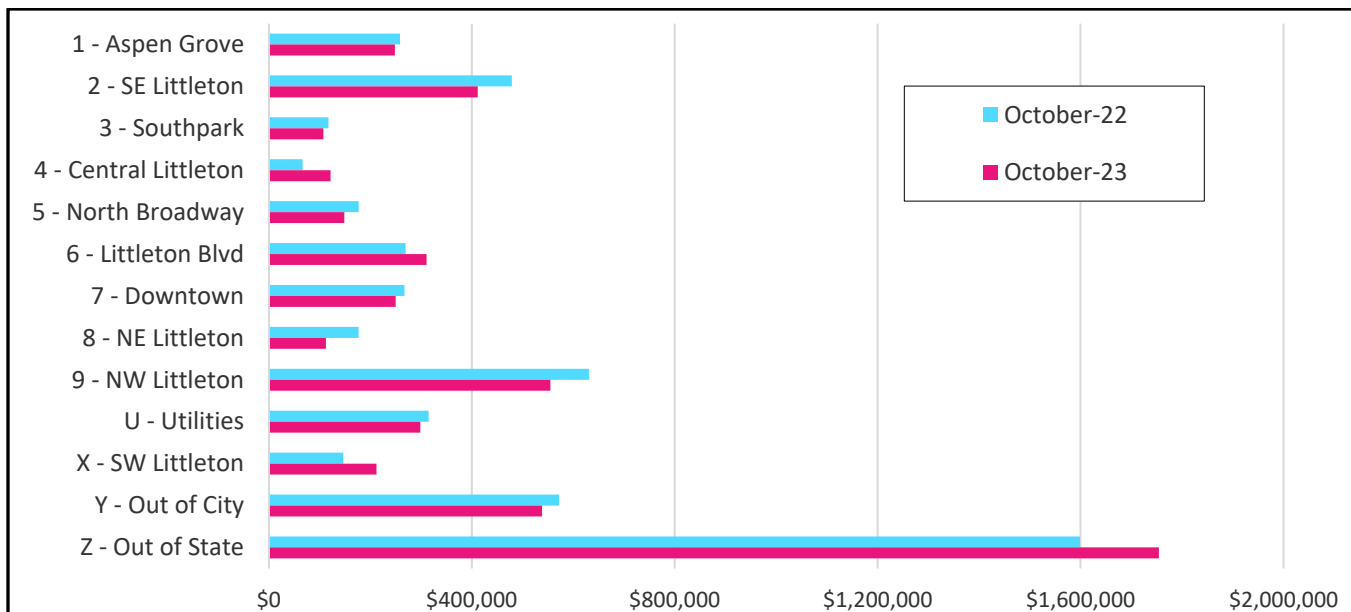
- Retail sales tax revenues of \$33,485,854 were higher than 2022 by \$262,428 or 1%.
- General use tax revenues of \$1,119,924 were lower than 2022 by \$74,458 or 6%.
- Motor vehicle tax revenues of \$2,748,579 were higher than 2022 by \$152,982 or 6%.

Overall, October 2023 year-to-date compared to October 2022 year-to-date sales and use taxes for the General Fund of \$37,354,357 were higher than 2022 by \$340,950 or 1%.

Retail Sales and General Use Tax by Geographic Location

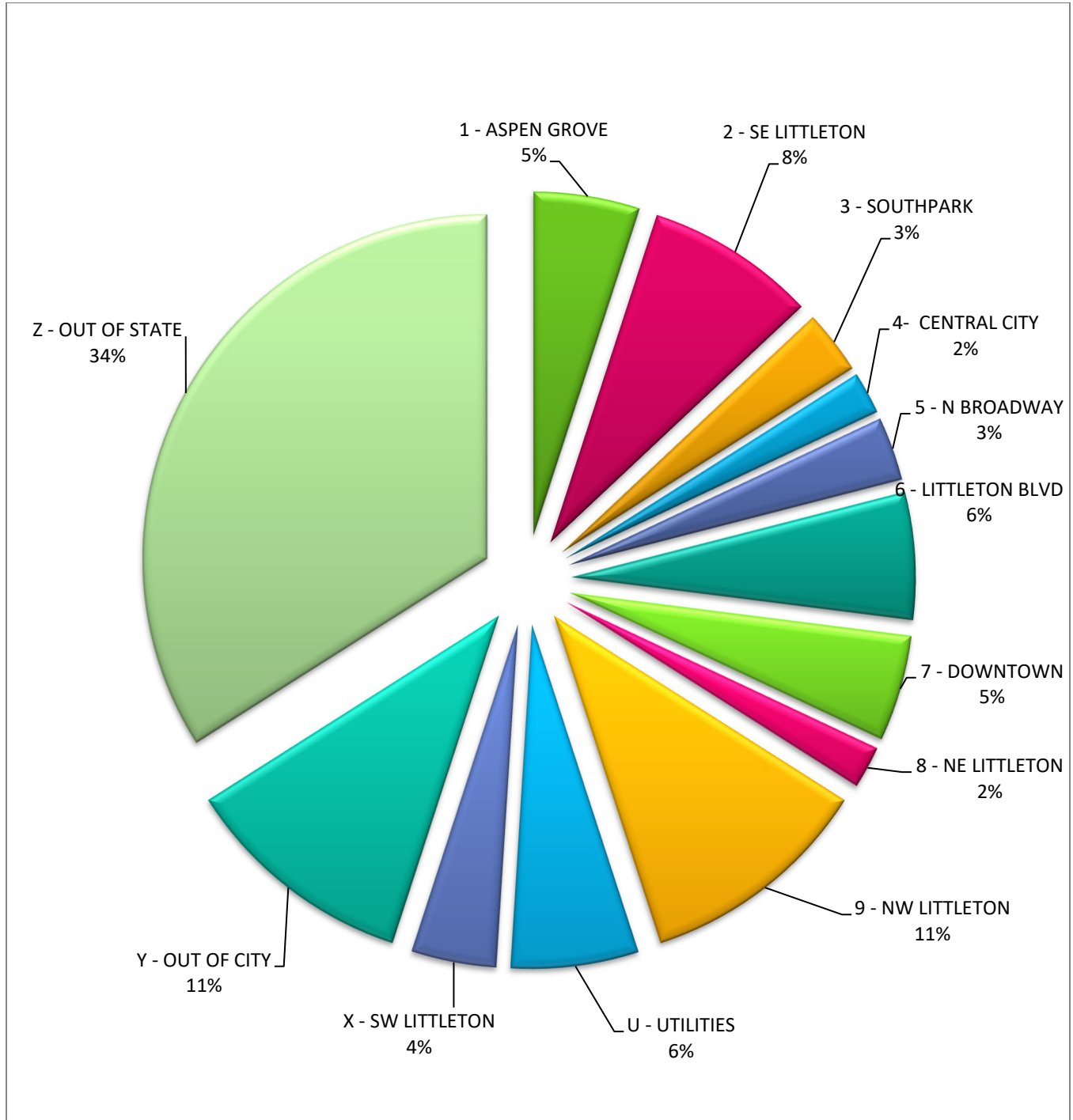
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	October-22	October-23	Month-to-Month % of Change	Up/Down	YTD Oct-22	YTD Oct-23	YTD % Change	Up/Down
1 - Aspen Grove	\$258,556	\$248,238	-3.99%	↓	\$2,228,339	\$2,432,396	9.16%	↑
2 - SE Littleton	\$478,925	\$411,606	-14.06%	↓	\$4,109,445	\$4,198,008	2.16%	↑
3 - Southpark	\$117,474	\$107,155	-8.78%	↓	\$926,687	\$967,201	4.37%	↑
4 - Central Littleton	\$66,200	\$121,595	83.68%	↑	\$501,283	\$1,033,603	106.19%	↑
5 - North Broadway	\$177,148	\$148,535	-16.15%	↓	\$1,512,700	\$1,555,044	2.80%	↑
6 - Littleton Blvd	\$269,419	\$310,676	15.31%	↑	\$2,278,670	\$2,687,457	17.85%	↑
7 - Downtown	\$267,332	\$249,892	-6.52%	↓	\$2,332,818	\$2,402,997	3.10%	↑
8 - NE Littleton	\$176,745	\$112,223	-36.51%	↓	\$1,407,007	\$1,123,809	-20.13%	↓
9 - NW Littleton	\$630,910	\$555,050	-12.02%	↓	\$6,231,684	\$5,741,597	-7.86%	↓
U - Utilities	\$314,810	\$298,437	-5.20%	↓	\$3,221,505	\$3,202,318	-0.60%	↓
X - SW Littleton	\$146,399	\$211,892	44.74%	↑	\$1,271,357	\$1,695,262	33.34%	↑
Y - Out of City	\$572,117	\$538,586	-5.86%	↓	\$4,111,684	\$3,464,889	-15.73%	↓
Z - Out of State	\$1,599,058	\$1,754,588	9.73%	↑	\$11,554,970	\$13,703,252	18.59%	↑
Refund & Adjustments	-\$1,884	-\$8,464			-\$69,512	-\$179,703		
Total - All Area	\$5,073,210	\$5,060,010	-0.26%	↓	\$41,618,638	\$44,028,130	5.79%	↑



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 2023
(September Filing Period)

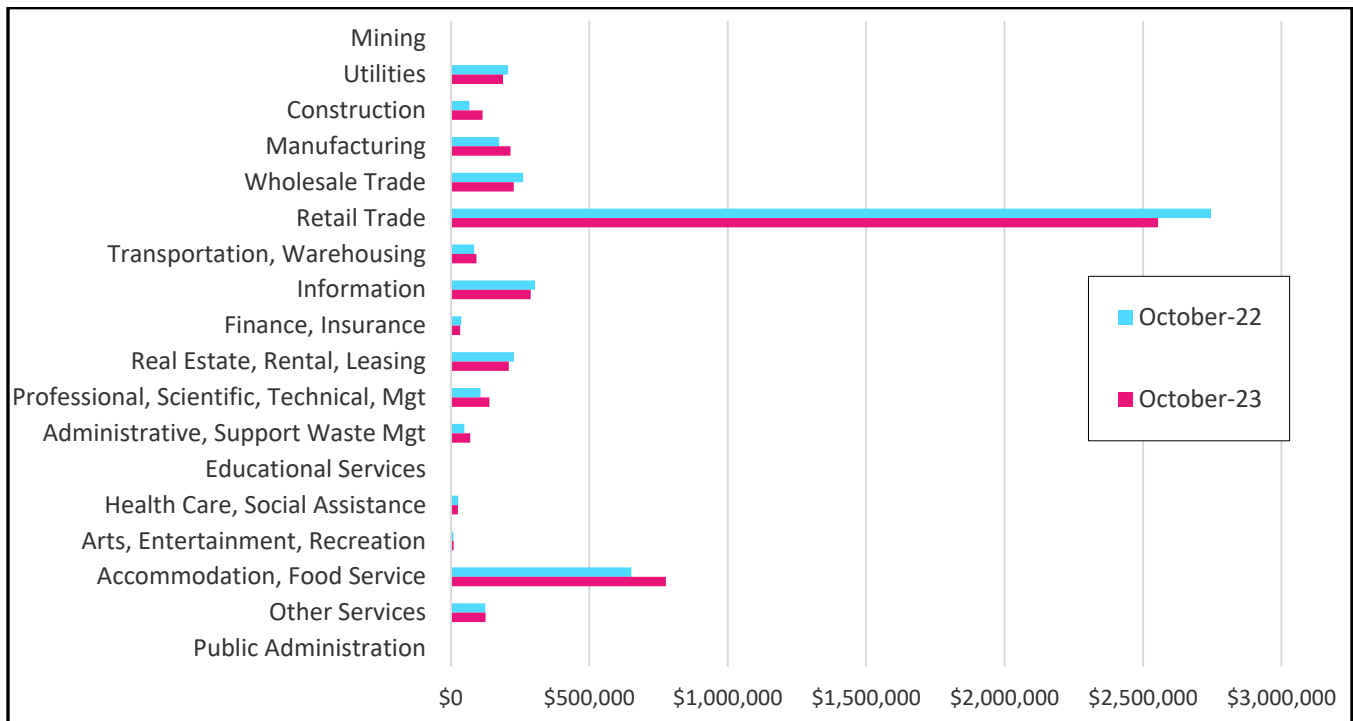


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Trends by NAICS – Industry

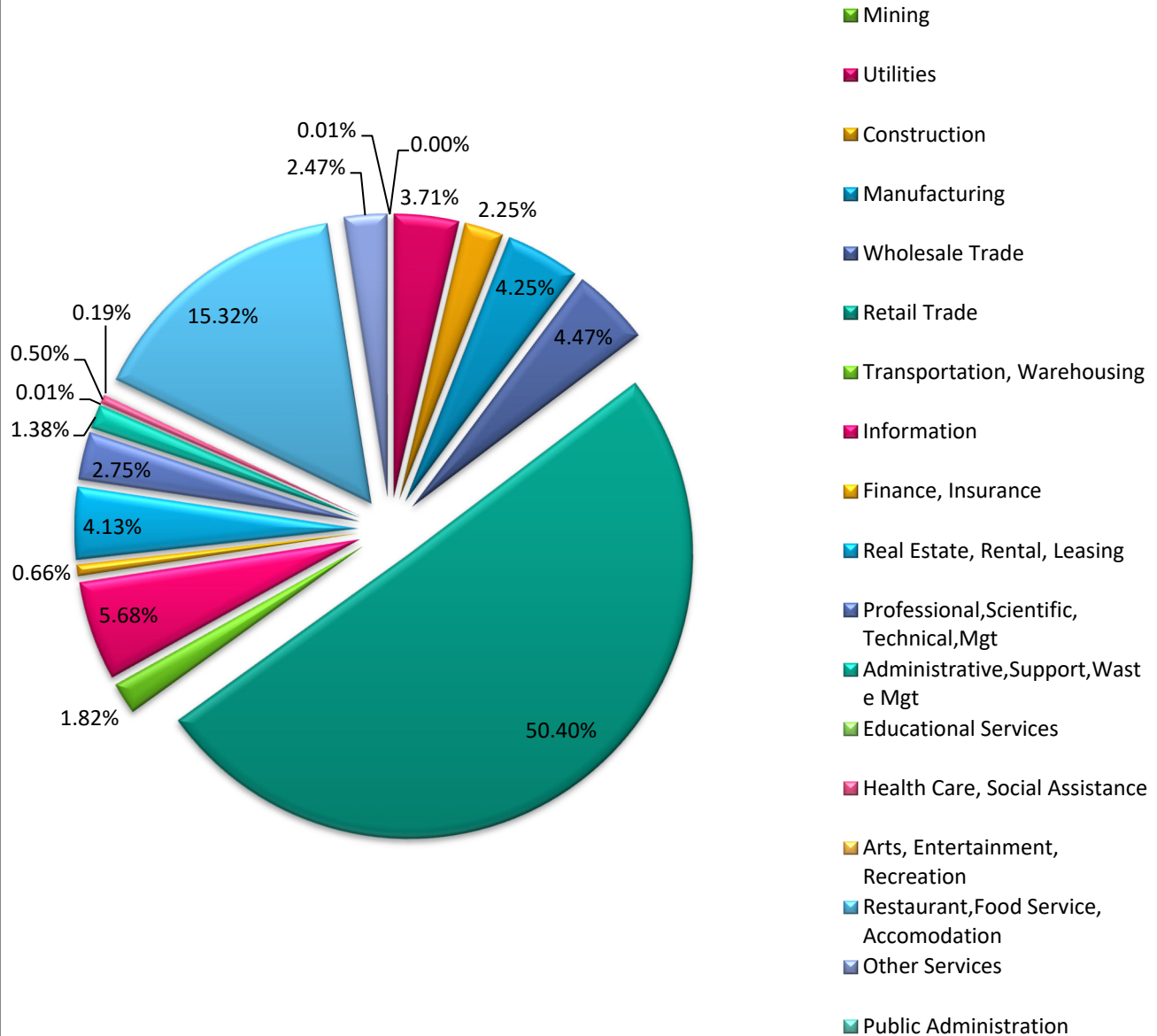
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	October-22	October-23	Month-to Month % of Change	Up/ Down	YTD Oct-22	YTD Oct-23	YTD % Change	Up/ Down
Mining	\$0	\$31	0.00%	▲	\$0	\$31	0.00%	▲
Utilities	\$206,854	\$188,005	-9.11%	▼	\$1,904,014	\$2,135,959	12.18%	▲
Construction	\$67,128	\$114,032	69.87%	▲	\$447,004	\$527,514	18.01%	▲
Manufacturing	\$174,191	\$215,477	23.70%	▲	\$1,304,115	\$1,269,630	-2.64%	▼
Wholesale Trade	\$260,852	\$226,706	-13.09%	▼	\$1,717,332	\$1,853,950	7.96%	▲
Retail Trade	\$2,745,633	\$2,554,717	-6.95%	▼	\$23,542,810	\$23,886,061	1.46%	▲
Transportation, Warehousing	\$84,175	\$92,274	9.62%	▲	\$849,588	\$955,799	12.50%	▲
Information	\$303,584	\$287,976	-5.14%	▼	\$2,441,250	\$2,259,598	-7.44%	▼
Finance, Insurance	\$37,243	\$33,643	-9.67%	▼	\$185,967	\$183,748	-1.19%	▼
Real Estate, Rental, Leasing	\$227,969	\$209,214	-8.23%	▼	\$1,312,703	\$1,513,083	15.26%	▲
Professional, Scientific, Technical, Mgt	\$106,605	\$139,226	30.60%	▲	\$704,773	\$702,098	-0.38%	▼
Administrative, Support Waste Mgt	\$48,148	\$69,719	44.80%	▲	\$244,701	\$393,999	61.01%	▲
Educational Services	\$792	\$470	-40.68%	▼	\$3,452	\$3,931	13.90%	▲
Health Care, Social Assistance	\$26,550	\$25,282	-4.78%	▼	\$186,011	\$166,512	-10.48%	▼
Arts, Entertainment, Recreation	\$9,056	\$9,782	8.01%	▲	\$91,450	\$94,971	3.85%	▲
Accommodation, Food Service	\$651,581	\$776,494	19.17%	▲	\$5,749,419	\$7,112,945	23.72%	▲
Other Services	\$124,349	\$125,154	0.65%	▲	\$1,002,461	\$1,146,781	14.40%	▲
Public Administration	\$382	\$272	0.00%	▲	\$1,101	\$1,224	11.17%	▲
Refund & Adjustments	-\$1,884	-\$8,464			-\$69,512	-\$179,703		
TOTAL	\$5,073,210	\$5,060,010	-0.26%	▼	\$41,618,638	\$44,028,129	5.79%	▲



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

NAICS - October 2023

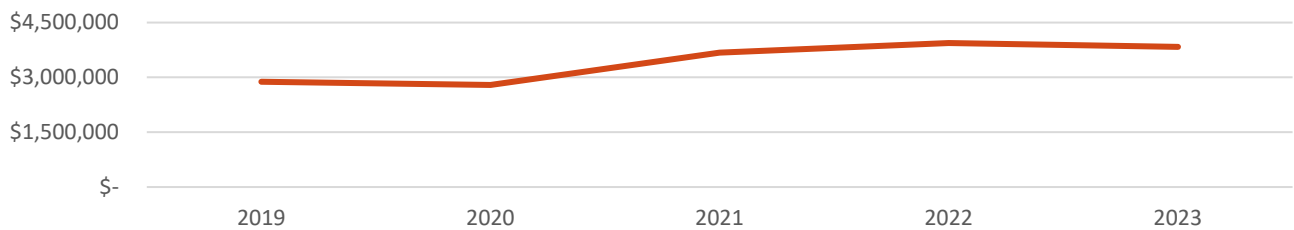


Sales and Use Tax Revenues for October 2023 (September Filing Period)

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%
YTD Total	\$	25,359,030	\$ 24,230,454	\$ 29,052,649	\$ 33,223,427	\$ 33,485,854	0.79%

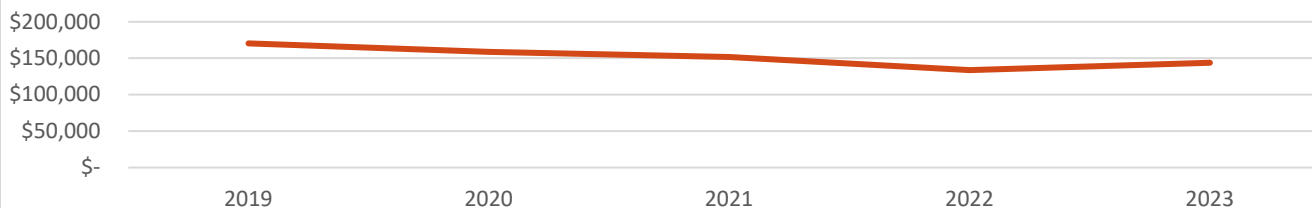
Retail Sales Tax - General Fund
October: 2019 - 2023



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%
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%
YTD Total	\$	1,671,335	\$ 1,147,912	\$ 1,083,875	\$ 1,194,382	\$ 1,119,924	-6.23%

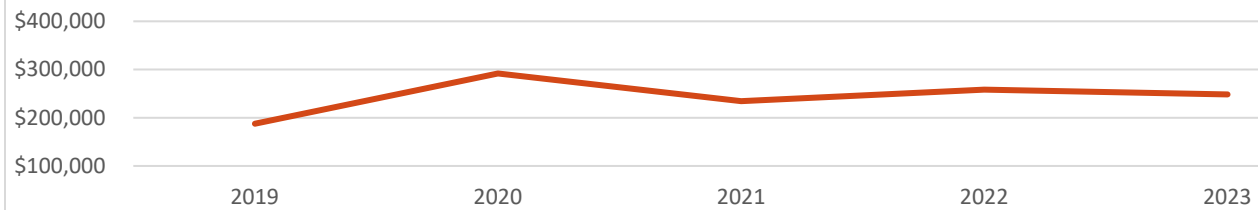
General Use Tax - General Fund
October: 2019 - 2023



Motor Vehicles Sales Tax - General Fund

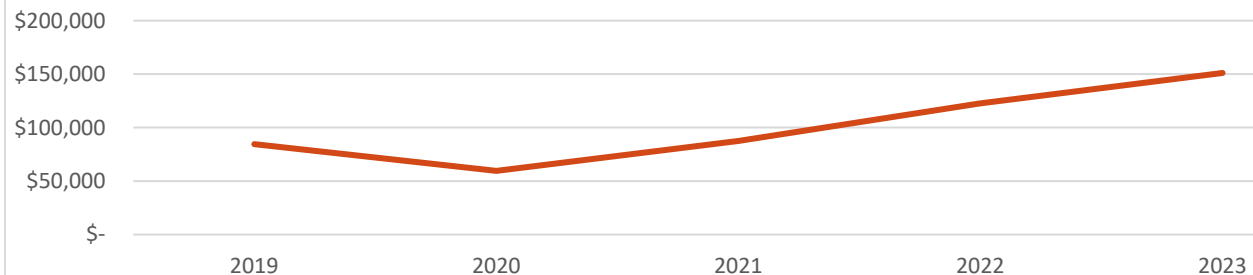
		2019	2020	2021	2022	2023	% Over(Under) Previous Year
Jan	\$	265,667	\$ 230,784	\$ 234,540	\$ 251,266	\$ 230,579	-8.23%
Feb	\$	178,221	\$ 245,434	\$ 231,482	\$ 250,648	\$ 296,975	18.48%
Mar	\$	170,884	\$ 189,739	\$ 176,969	\$ 285,936	\$ 230,214	-19.49%
Apr	\$	188,914	\$ 128,498	\$ 256,418	\$ 291,587	\$ 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%
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%
YTD Total	\$	2,170,493	\$ 2,009,034	\$ 2,576,538	\$ 2,595,597	\$ 2,748,579	5.89%

Motor Vehicle Sales Tax
October: 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%
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%
YTD Total	\$	1,484,857	\$ 1,040,559	\$ 1,512,230	\$ 908,896	\$ 2,140,322	135.49%

Building Use Tax:
October: 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%
Sep	\$	-	\$ -	\$ -	874,043	874,136	0.01%
Oct	\$	-	\$ -	\$ -	1,096,711	1,082,171	-1.33%
YTD Total	\$	-	\$ -	\$ -	7,859,269	9,919,974	26.22%

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

