



# Sales and Use Tax Report September 2023



Finance Department  
Issued  
October 13, 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.

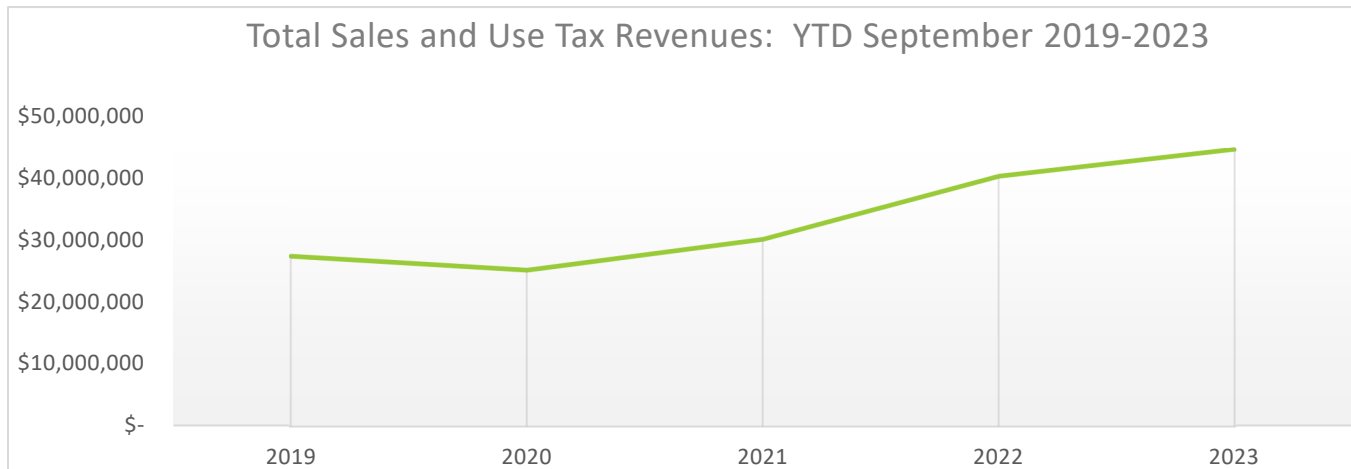
September 2023	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<b>Retail Sales Tax</b>	\$ 2,814,447	\$ -	\$ 731,488	\$ -
<b>General Use Tax</b>	\$ 70,927	\$ -	\$ 17,732	\$ -
<b>Building Use Tax</b>	\$ -	\$ 206,643	\$ 51,690	\$ -
<b>Motor Vehicle Tax</b>	\$ 292,940	\$ -	\$ 73,235	\$ -
<b>Lodging Tax</b>	\$ -	\$ -	\$ -	\$ 98,915
<b>Total</b>	\$ 3,178,314	\$ 206,643	\$ 874,145	\$ 98,915

**September 2023  
Total = \$4,358,017**

**September 2023  
Year-to-Date Total =  
\$44,579,413**

September 2023 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<b>Retail Sales Tax</b>	\$ 29,654,320	\$ -	\$ 7,473,098	\$ -
<b>General Use Tax</b>	\$ 976,314	\$ -	\$ 242,706	\$ -
<b>Building Use Tax</b>	\$ -	\$ 1,989,149	\$ 496,972	\$ -
<b>Motor Vehicle Tax</b>	\$ 2,500,139	\$ -	\$ 625,035	\$ -
<b>Lodging Tax</b>	\$ -	\$ -	\$ -	\$ 621,680
<b>Total</b>	\$ 33,130,773	\$ 1,989,149	\$ 8,837,811	\$ 621,680

Total Sales and Use Tax Revenues: YTD September 2019-2023



## 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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### ***September 2023 compared to September 2022:***

- Retail sales tax revenues of \$2,814,447 were lower than 2022 by \$209,668 or 7%.
- General use tax revenues of \$70,927 were lower than 2022 by \$42,898 or 38%.
- Motor vehicle tax revenues of \$292,940 were higher than 2022 by \$44,514 or 18%.

Overall, September 2023 compared to September 2022 sales and use taxes for the General Fund of \$3,178,314 was lower than 2022 by \$208,053 or 6%.

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

- Retail sales tax revenues of \$29,654,320 were higher than 2022 by \$370,360 or 1%.
- General use tax revenues of \$976,314 were lower than 2022 by \$84,320 or 8%.
- Motor vehicle tax revenues of \$2,500,139 were higher than 2022 by \$162,764 or 7%.

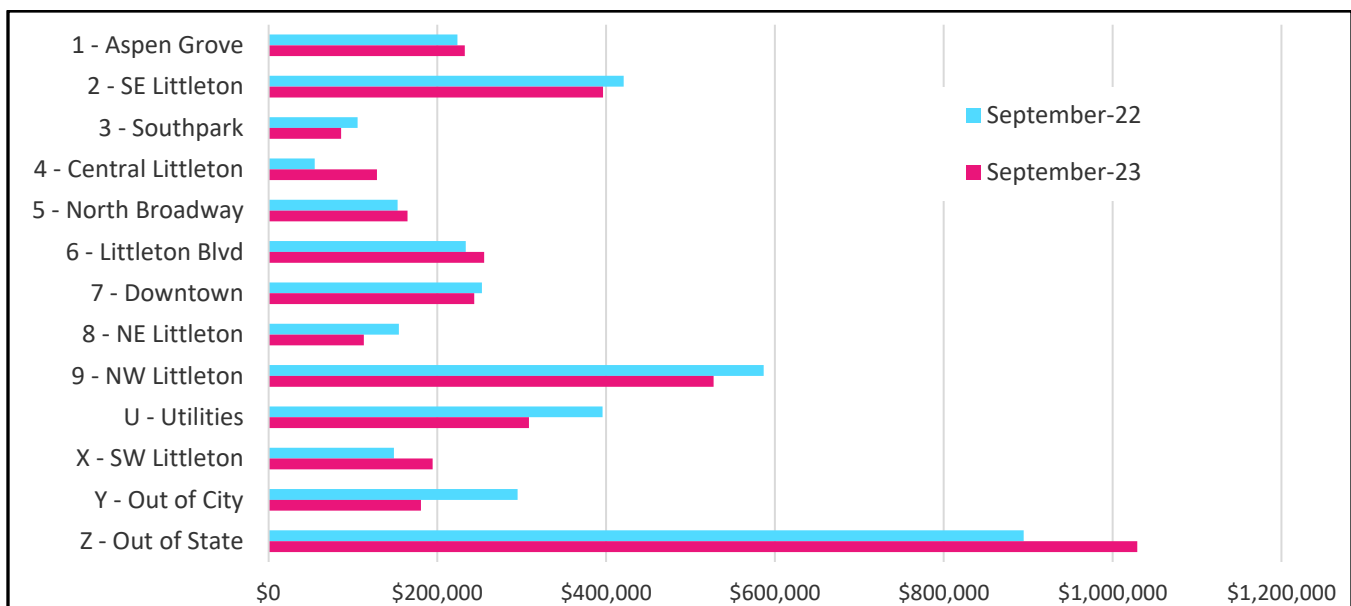
Overall, September 2023 year-to-date compared to September 2022 year-to-date sales and use taxes for the General Fund of \$33,130,773 were higher than 2022 by \$448,803 or 1%.

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

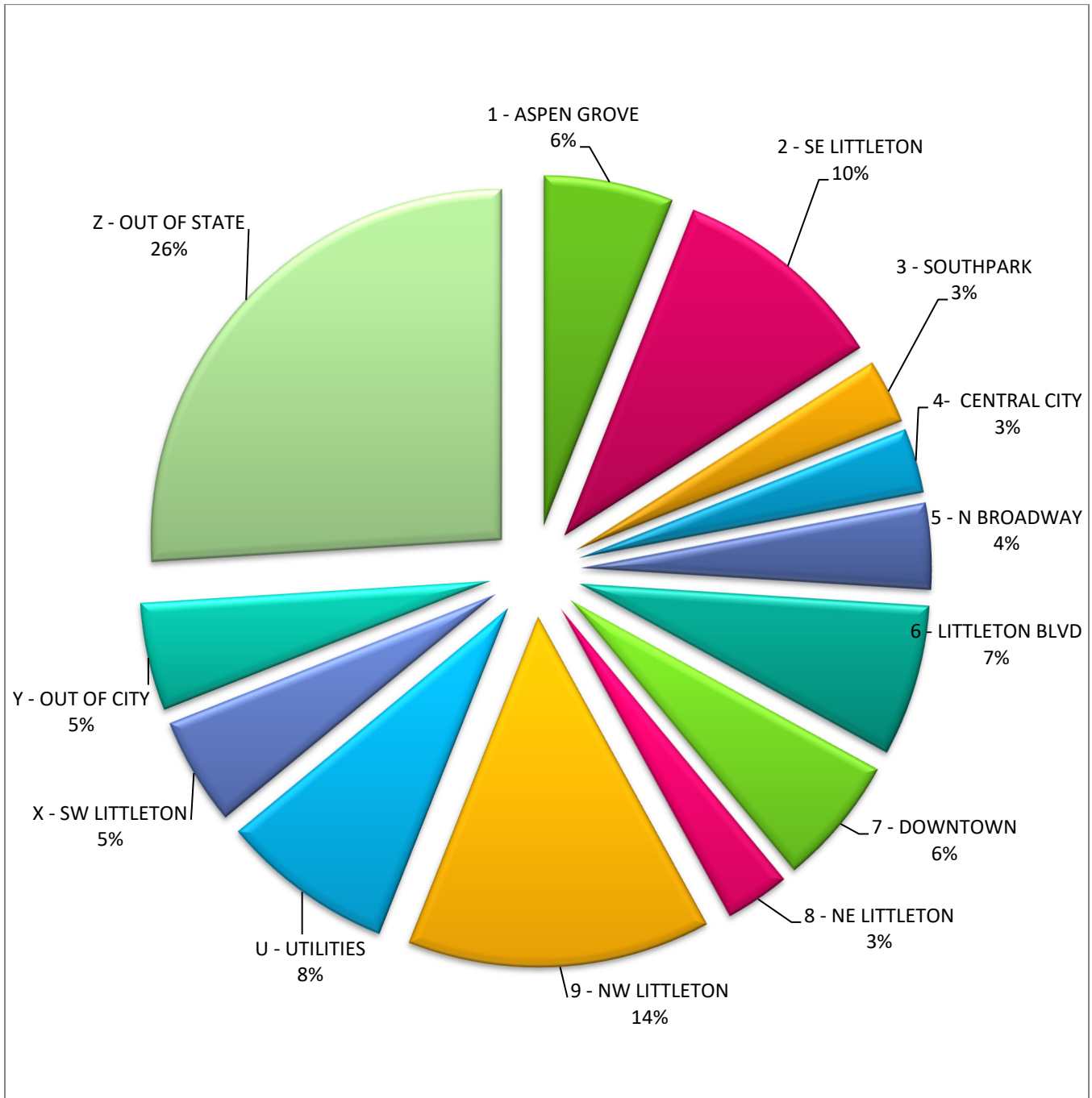
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	September-22	September-23	Month-to-Month % of Change	Up/Down	YTD Sep-22	YTD Sep-23	YTD % Change	Up/Down
1 - Aspen Grove	\$223,833	\$232,609	3.92%	↑	\$1,969,783	\$2,184,158	10.88%	↑
2 - SE Littleton	\$420,815	\$396,292	-5.83%	↓	\$3,630,520	\$3,786,401	4.29%	↑
3 - Southpark	\$105,645	\$86,000	-18.59%	↓	\$809,213	\$860,047	6.28%	↑
4 - Central Littleton	\$54,734	\$128,553	134.87%	↑	\$435,083	\$912,007	109.62%	↑
5 - North Broadway	\$152,999	\$164,755	7.68%	↑	\$1,335,552	\$1,406,509	5.31%	↑
6 - Littleton Blvd	\$233,713	\$255,549	9.34%	↑	\$2,009,251	\$2,376,781	17.90%	↑
7 - Downtown	\$252,774	\$243,815	-3.54%	↓	\$2,065,486	\$2,153,104	4.62%	↑
8 - NE Littleton	\$154,568	\$113,008	-26.89%	↓	\$1,230,262	\$1,011,585	-17.77%	↓
9 - NW Littleton	\$586,689	\$527,317	-10.12%	↓	\$5,600,774	\$5,186,546	-7.40%	↓
U - Utilities	\$395,777	\$308,609	-22.02%	↓	\$2,906,696	\$2,903,881	-0.10%	↓
X - SW Littleton	\$148,550	\$194,418	30.88%	↑	\$1,124,959	\$1,483,370	31.86%	↑
Y - Out of City	\$295,078	\$180,592	-38.80%	↓	\$3,539,567	\$2,926,303	-17.33%	↓
Z - Out of State	\$894,778	\$1,029,258	15.03%	↑	\$9,955,912	\$11,948,664	20.02%	↑
Refund & Adjustments	-\$4,898	-\$127,265			-\$67,628	-\$171,239		
<b>Total - All Area</b>	<b>\$3,915,055</b>	<b>\$3,733,508</b>	<b>-4.64%</b>	<b>↓</b>	<b>\$36,545,428</b>	<b>\$38,968,119</b>	<b>6.63%</b>	<b>↑</b>



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

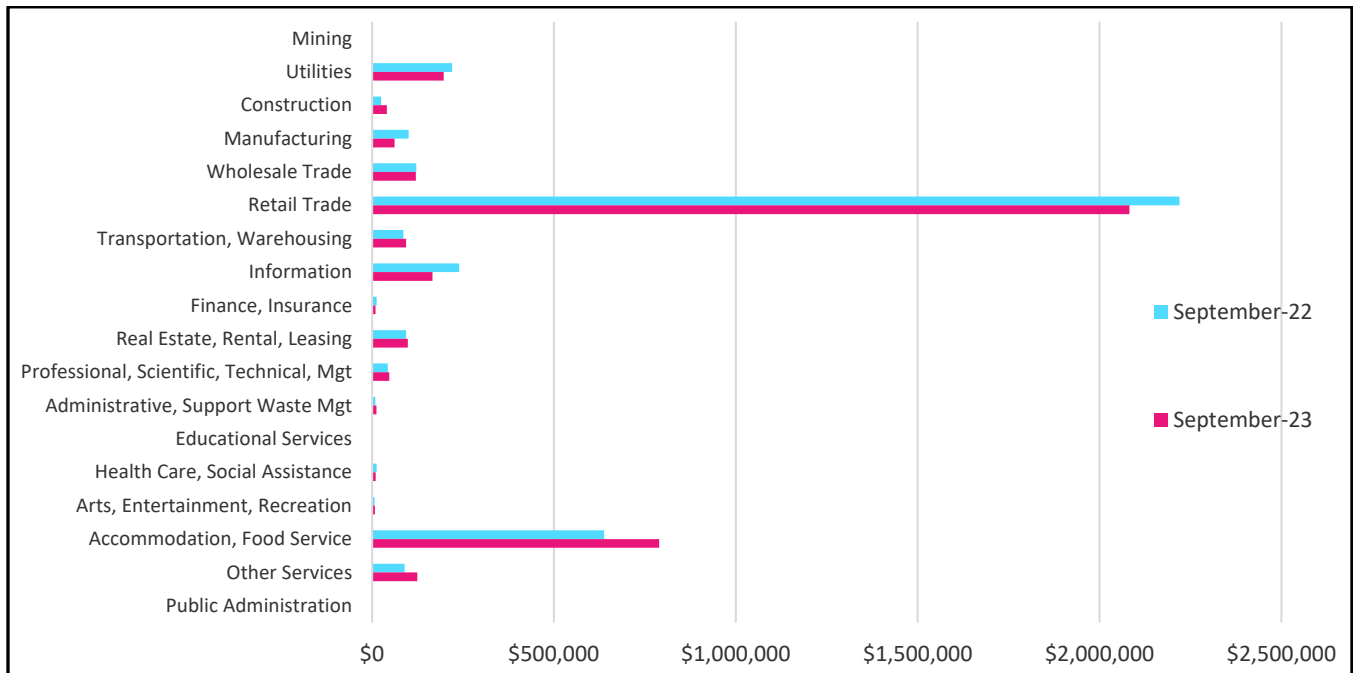


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

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

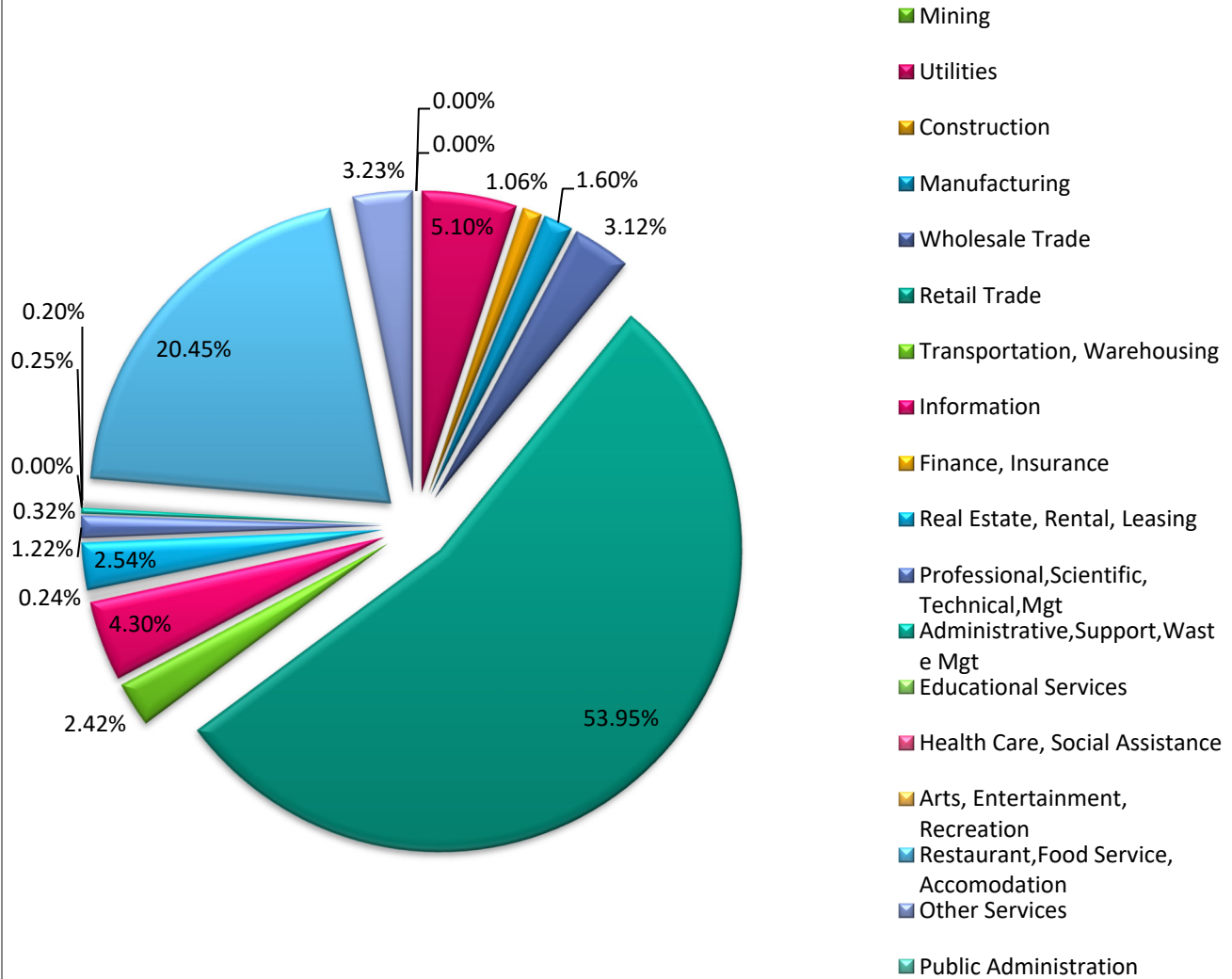
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	September-22	September-23	Month-to Month % of Change	Up/ Down	YTD Sep-22	YTD Sep-23	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$220,444	\$197,032	-10.62%	↓	\$1,697,160	\$1,947,954	14.78%	↑
Construction	\$25,067	\$40,785	62.70%	↑	\$379,876	\$413,483	8.85%	↑
Manufacturing	\$100,749	\$61,703	-38.76%	↓	\$1,129,924	\$1,054,152	-6.71%	↓
Wholesale Trade	\$121,797	\$120,461	-1.10%	↓	\$1,456,480	\$1,627,244	11.72%	↑
Retail Trade	\$2,220,118	\$2,082,429	-6.20%	↓	\$20,797,177	\$21,331,344	2.57%	↑
Transportation, Warehousing	\$86,221	\$93,560	8.51%	↑	\$765,413	\$863,525	12.82%	↑
Information	\$239,458	\$166,171	-30.61%	↓	\$2,137,666	\$1,971,622	-7.77%	↓
Finance, Insurance	\$12,488	\$9,453	-24.31%	↓	\$148,724	\$150,105	0.93%	↑
Real Estate, Rental, Leasing	\$93,638	\$98,240	4.91%	↑	\$1,084,734	\$1,303,869	20.20%	↑
Professional, Scientific, Technical, Mgt	\$43,463	\$47,190	8.58%	↑	\$598,168	\$562,872	-5.90%	↓
Administrative, Support Waste Mgt	\$9,013	\$12,215	35.52%	↑	\$196,553	\$324,279	64.98%	↑
Educational Services	\$0	\$0	0.00%	↑	\$2,659	\$3,461	30.16%	↑
Health Care, Social Assistance	\$12,731	\$9,821	-22.86%	↓	\$159,460	\$141,230	-11.43%	↓
Arts, Entertainment, Recreation	\$6,948	\$7,821	12.56%	↑	\$82,393	\$85,189	3.39%	↑
Accommodation, Food Service	\$638,188	\$789,358	23.69%	↑	\$5,097,838	\$6,336,450	24.30%	↑
Other Services	\$89,631	\$124,535	38.94%	↑	\$878,111	\$1,021,627	16.34%	↑
Public Administration	\$0	\$0	0.00%	▲	\$719	\$951	32.38%	↑
Refund & Adjustments	-\$4,898	-\$127,265			-\$67,628	-\$171,239		
<b>TOTAL</b>	<b>\$3,915,055</b>	<b>\$3,733,508</b>	<b>-4.64%</b>	<b>↓</b>	<b>\$36,545,428</b>	<b>\$38,968,119</b>	<b>6.63%</b>	<b>↑</b>



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

**NAICS - September 2023**

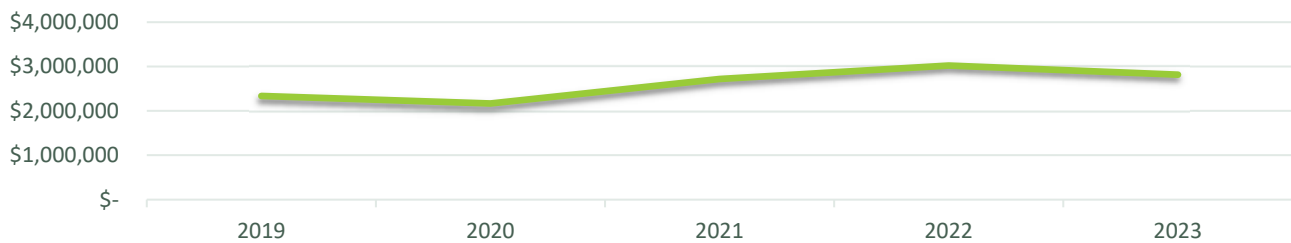


### Sales and Use Tax Revenues for September 2023 (August Filing Period)

#### 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	\$ 2,814,447	-6.93%
YTD Total	\$	22,481,619	\$ 21,439,845	\$ 25,380,929	\$ 29,283,959	\$ 29,654,320	1.26%

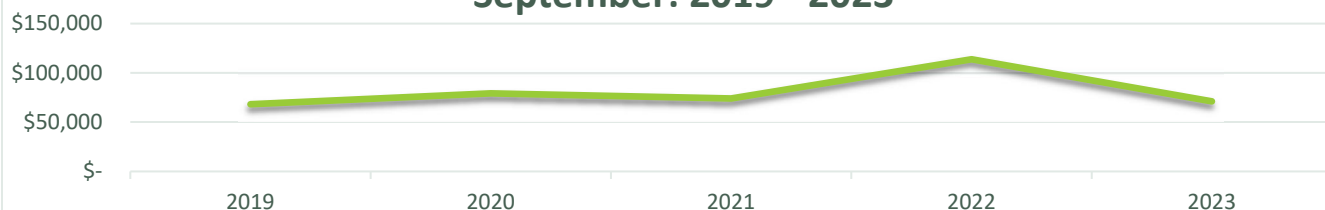
#### Retail Sales Tax - General Fund September: 2019 - 2023



#### 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%
YTD Total	\$	1,500,937	\$ 989,225	\$ 932,175	\$ 1,060,634	\$ 976,314	-7.95%

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

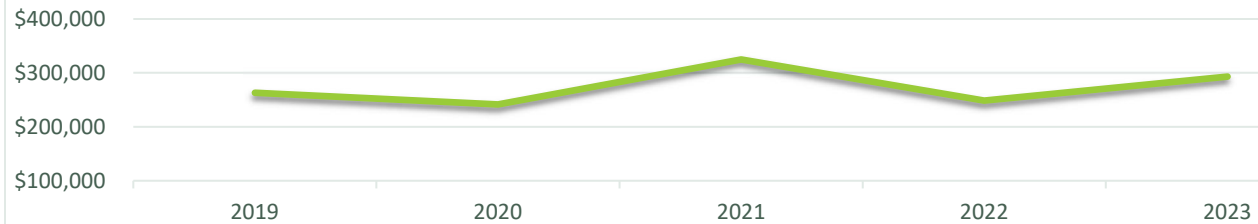




**Motor Vehicles Sales Tax - General Fund**

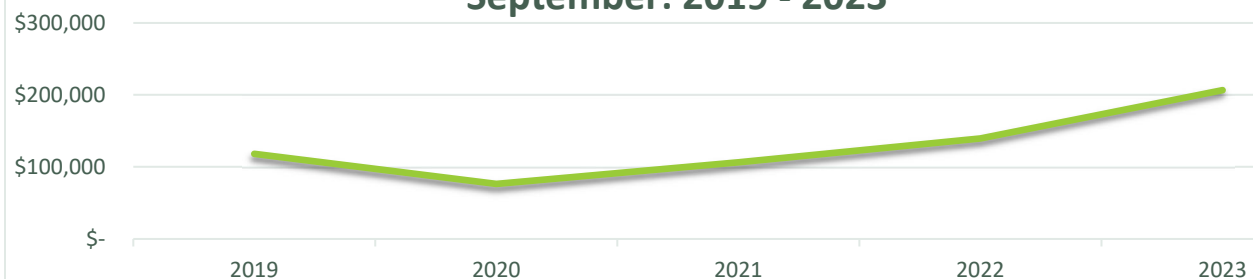
		2019	2020	2021	2022	2023	% Over(Under) Previous Year
Jan	\$	265,667	\$ 230,784	\$ 234,540	\$ 251,266	\$ 230,579	-8.23%
Feb	\$	178,221	\$ 245,434	\$ 231,482	\$ 250,648	\$ 296,975	18.48%
Mar	\$	170,884	\$ 189,739	\$ 176,969	\$ 285,936	\$ 230,214	-19.49%
Apr	\$	188,914	\$ 128,498	\$ 256,418	\$ 291,587	\$ 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%
YTD Total	\$	1,982,794	\$ 1,717,157	\$ 2,342,357	\$ 2,337,375	\$ 2,500,139	6.96%

### Motor Vehicle Sales Tax September: 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%
YTD Total	\$	1,400,422	\$ 981,043	\$ 1,424,790	\$ 786,266	\$ 1,989,149	152.99%

### Building Use Tax: September: 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	874,145	0.01%
YTD Total	\$	-	\$ -	\$ -	6,762,558	8,837,811	30.69%

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

\$1,000,000  
 \$800,000  
 \$600,000  
 \$400,000  
 \$200,000  
 \$-

2022

2023

