



Sales and Use Tax Report November 2021



Finance Department
Issued
December 10, 2021

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).

November 2021

General Fund

Retail Sales tax	\$3,026,954
General Use tax	\$126,814
Motor Vehicle tax	\$270,781

Capital Projects Fund

Building Use	\$94,311
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November 2021
Total = \$3,518,860

November 2021
Year-to-Date
Total = \$37,744,152

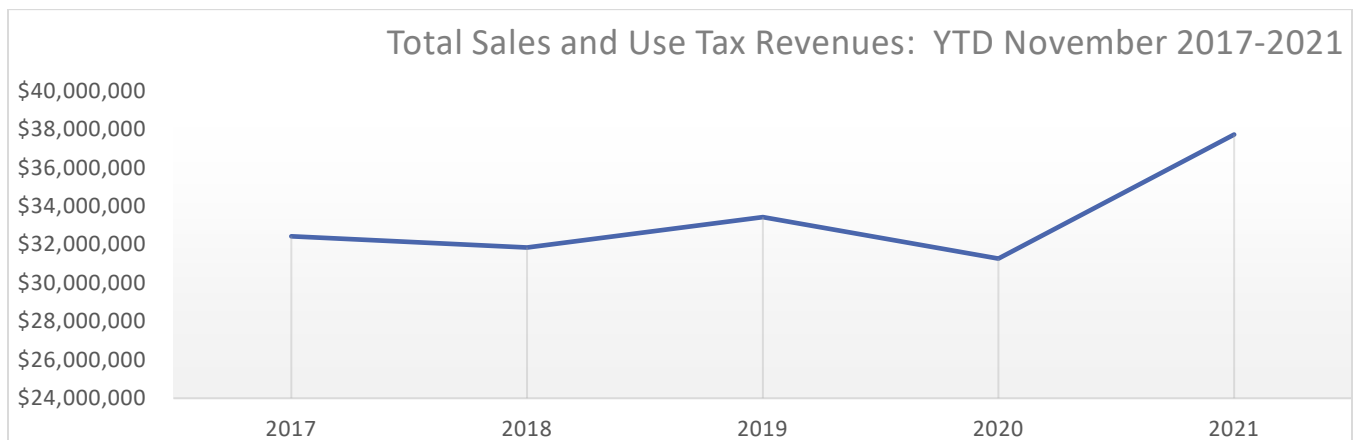
November 2021 Year-to-Date

General Fund

Retail Sales tax	\$32,079,603
General Use tax	\$1,210,689
Motor Vehicle tax	\$2,847,319

Capital Projects Fund

Building Use tax	\$1,606,541
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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 82% of General Fund tax revenue's budget. Add general use tax and it is 88%.

November 2021 compared to November 2020:

- Retail sales tax revenues of \$3,026,954 were higher than 2020 by \$663,534 or 28%.
- General use tax revenues of \$126,814 were higher than 2020 by \$52,463 or 71%.
- Motor vehicle tax revenues of \$270,781 were lower than 2020 by \$13,145 or 5%.

Overall, November 2021 compared to November 2020 sales and use taxes for the General Fund of \$3,424,549 were higher than 2020 by \$702,852 or 26%.

Year-to-date:

- Retail sales tax revenues of \$32,079,603 were higher than 2020 by \$5,485,729 or 21%.
- General use tax revenues of \$1,210,689 were lower than 2020 by \$11,574 or 1%.
- Motor vehicle tax revenues of \$2,847,319 were higher than 2020 by \$554,359 or 24%.

Overall, November 2021 compared to November 2020 sales and use taxes for the General Fund of \$36,137,611 were higher than 2020 by \$6,028,513 or 20%.

November 2021 compared to November 2019:

- Retail sales tax revenues of \$3,026,954 were higher than 2019 by \$711,007 or 31%.
- General use tax revenues of \$126,814 were higher than 2019 by \$4,250 or 3%.
- Motor vehicle tax revenues of \$270,781 were higher than 2019 by \$57,675 or 27%.

Overall, November 2021 compared to November 2019 sales and use taxes for the General Fund of \$3,424,549 were higher than 2019 by \$772,932 or 29%.

Year-to-date:

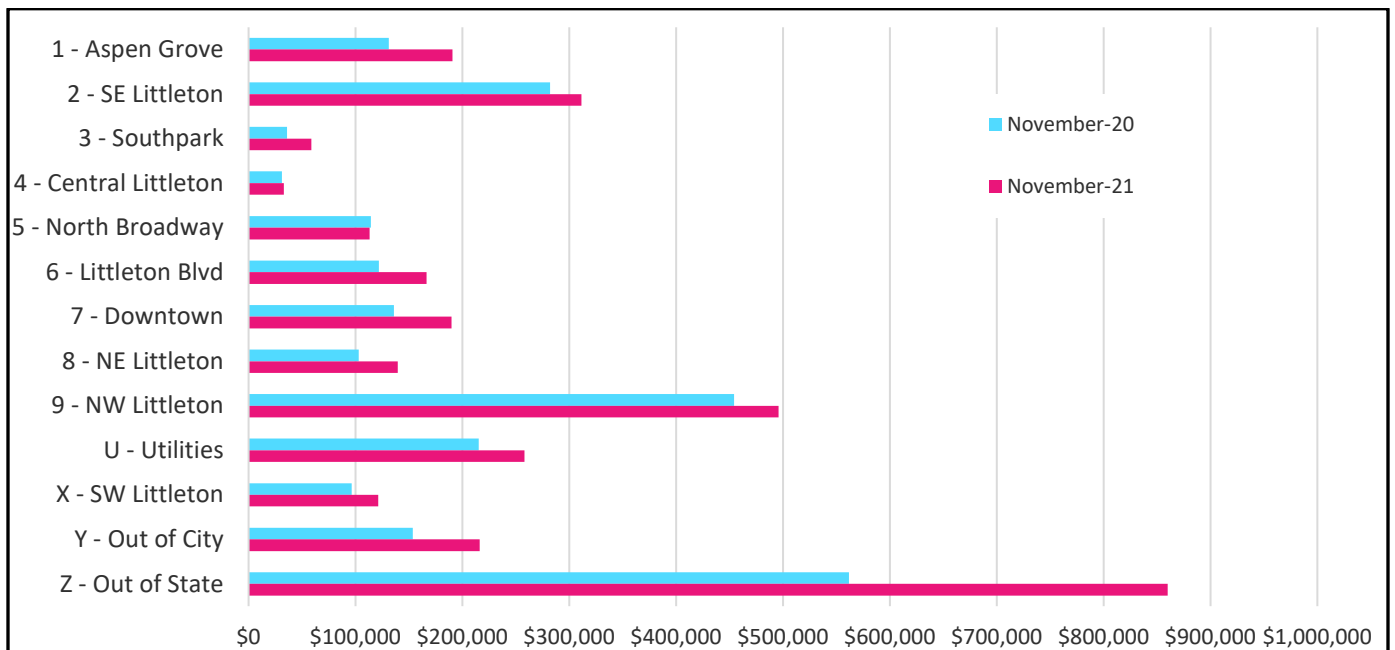
- Retail sales tax revenues of \$32,079,603 were higher than 2019 by \$4,404,627 or 16%.
- General use tax revenues of \$1,210,689 were lower than 2019 by \$583,211 or 33%.
- Motor vehicle tax revenues of \$2,847,319 were higher than 2019 by \$463,719 or 19%.

Overall, November 2021 compared to November 2019 sales and use taxes for the General Fund of \$36,137,611 were higher than 2019 by \$4,285,135 or 13%.

Retail Sales and General Use Tax by Geographic Location

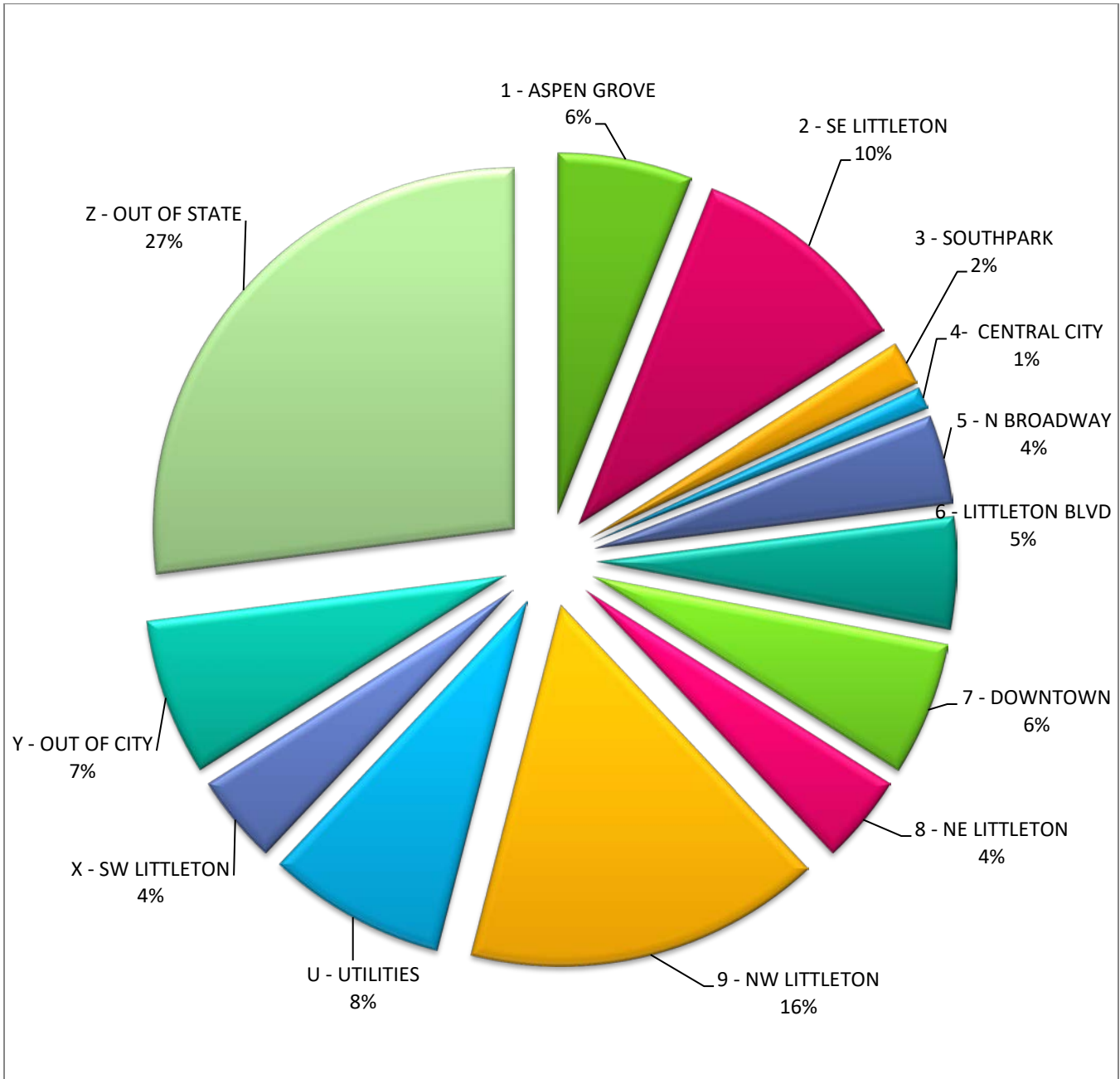
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods noted.

Location	November-20	November-21	November-20 vs. November-21	Month-to-Month % of Change	YTD Nov-20	YTD Nov-21	YTD % Change	Up Down
1 - Aspen Grove	\$131,089	\$190,704	45.48%	↑	\$1,522,373	\$1,843,797	21.11%	↑
2 - SE Littleton	\$281,989	\$311,334	10.41%	↑	\$3,099,530	\$3,341,833	7.82%	↑
3 - Southpark	\$36,005	\$58,684	62.99%	↑	\$496,830	\$644,369	29.70%	↑
4 - Central Littleton	\$31,090	\$33,045	6.29%	↑	\$385,832	\$426,421	10.52%	↑
5 - North Broadway	\$114,465	\$113,267	-1.05%	↓	\$1,049,301	\$1,230,699	17.29%	↑
6 - Littleton Blvd	\$121,818	\$166,379	36.58%	↑	\$1,299,440	\$1,599,349	23.08%	↑
7 - Downtown	\$136,114	\$189,934	39.54%	↑	\$1,485,935	\$1,890,256	27.21%	↑
8 - NE Littleton	\$103,117	\$139,683	35.46%	↑	\$1,024,192	\$1,274,888	24.48%	↑
9 - NW Littleton	\$454,224	\$495,850	9.16%	↑	\$4,847,155	\$5,382,149	11.04%	↑
U - Utilities	\$215,410	\$258,028	19.78%	↑	\$2,306,007	\$2,706,860	17.38%	↑
X - SW Littleton	\$96,516	\$121,270	25.65%	↑	\$883,250	\$1,074,182	21.62%	↑
Y - Out of City	\$153,738	\$216,160	40.60%	↑	\$2,801,884	\$2,907,539	3.77%	↑
Z - Out of State	\$561,624	\$859,819	53.09%	↑	\$6,680,564	\$8,983,919	34.48%	↑
Refund & Adjustments	\$571	-\$389			-\$66,156	-\$15,968		
Total - All Area	\$2,437,771	\$3,153,768	29.37%	↑	\$27,816,138	\$33,290,292	19.68%	↑



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.

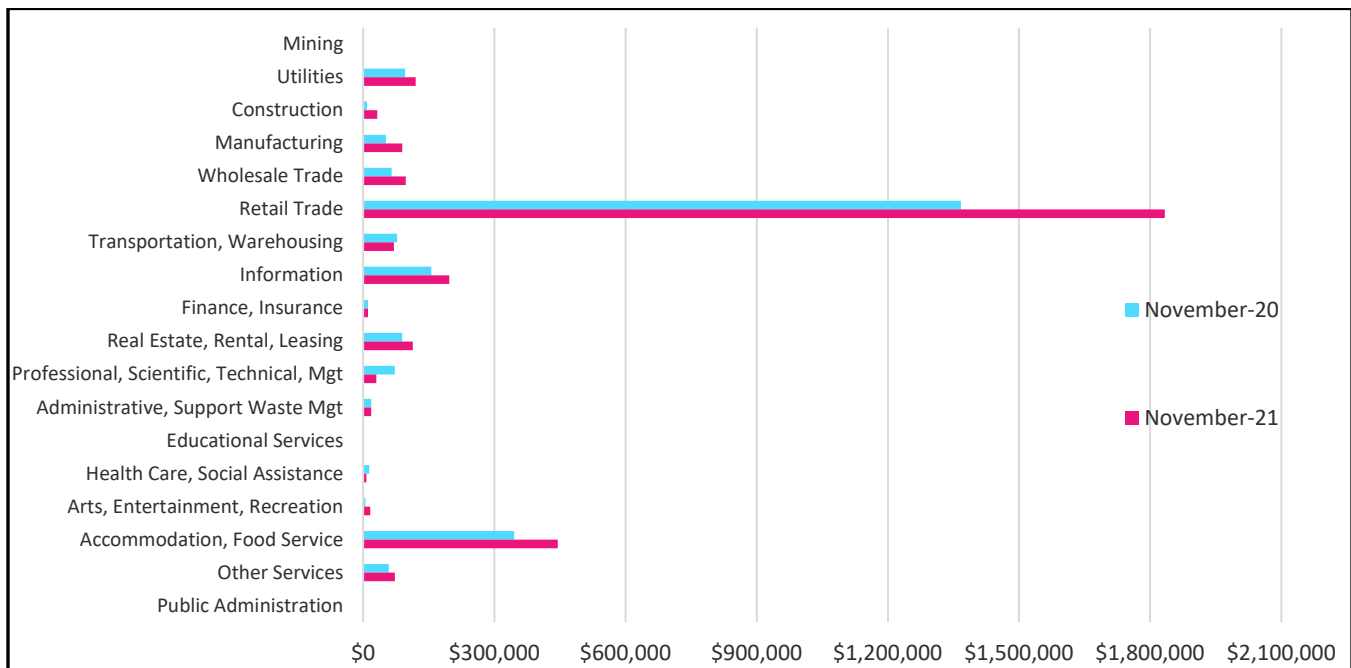
Retail Sales and General Use Tax Revenues
Percentage of Collections by Geographical Location
November 2021
(October Filing Period)



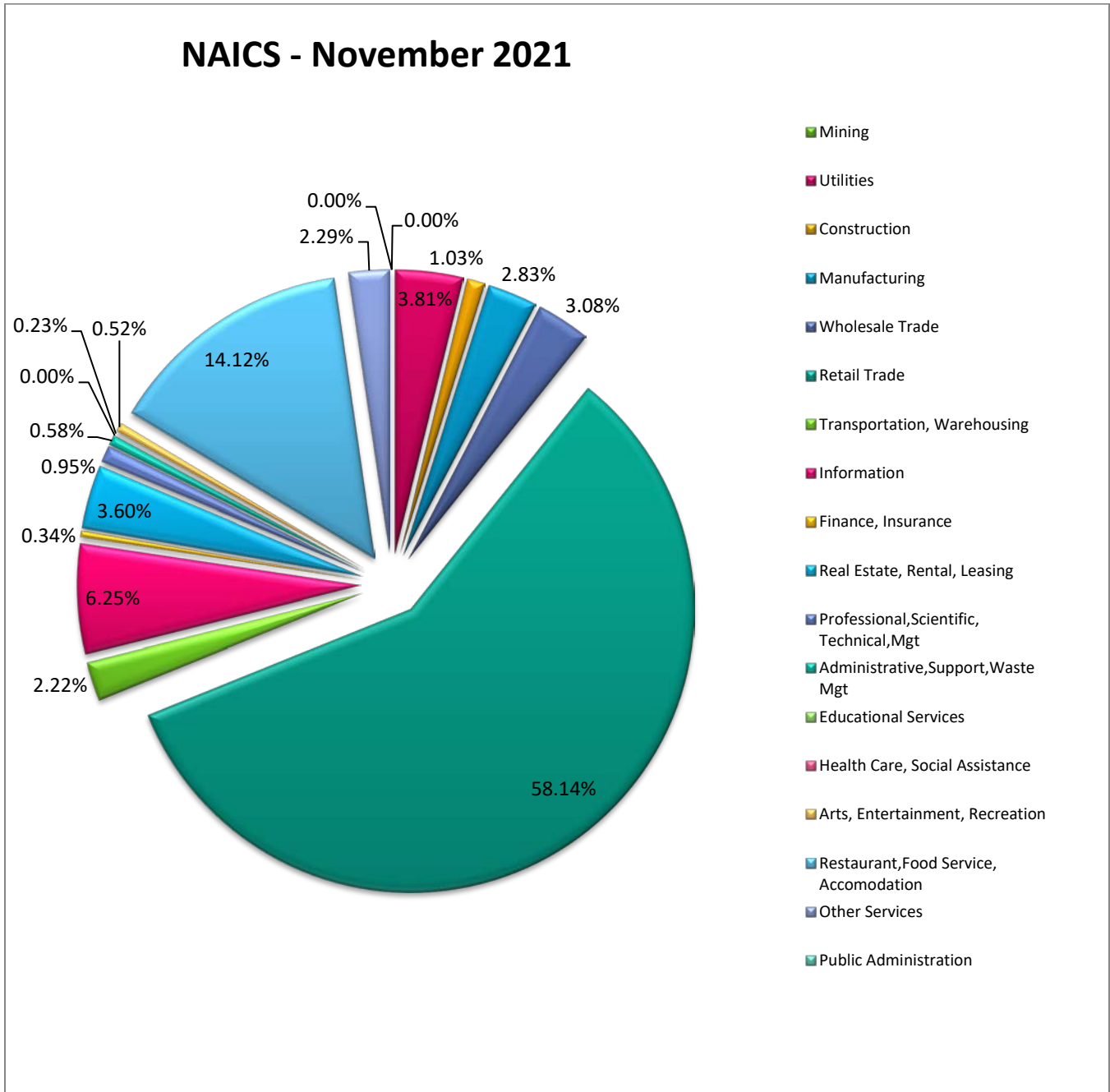
Retail Sales and General Use Tax Trends by NAICS – Industry

The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods noted.

NAICS SECTORS	November-20	November-21	Nov-20 vs. Nov-21	Month-to Month % of Change	YTD Nov-20	YTD Nov-21	YTD % Change	Up Down
Mining	\$0	\$0	0.00%	▲	\$85	\$29	0.00%	▲
Utilities	\$96,116	\$120,188	25.04%	↑	\$1,271,926	\$1,469,092	15.50%	↑
Construction	\$8,993	\$32,631	262.86%	↑	\$362,994	\$428,955	18.17%	↑
Manufacturing	\$52,087	\$89,279	71.40%	↑	\$896,345	\$1,057,476	17.98%	↑
Wholesale Trade	\$64,881	\$97,200	49.81%	↑	\$1,137,689	\$1,426,179	25.36%	↑
Retail Trade	\$1,367,124	\$1,833,386	34.11%	↑	\$15,179,183	\$18,224,051	20.06%	↑
Transportation, Warehousing	\$77,600	\$70,065	-9.71%	↓	\$143,028	\$983,899	587.91%	↑
Information	\$156,258	\$197,250	26.23%	↑	\$1,955,518	\$2,110,140	7.91%	↑
Finance, Insurance	\$10,884	\$10,760	-1.13%	↓	\$169,979	\$172,709	1.61%	↑
Real Estate, Rental, Leasing	\$89,631	\$113,638	26.78%	↑	\$1,170,184	\$1,176,173	0.51%	↑
Professional, Scientific, Technical, Mgt	\$72,423	\$30,111	-58.42%	↓	\$697,751	\$555,496	-20.39%	↓
Administrative, Support Waste Mgt	\$18,651	\$18,264	-2.07%	↓	\$306,010	\$223,619	-26.92%	↓
Educational Services	\$0	\$83	0.00%	↑	\$4,152	\$2,420	-41.72%	↓
Health Care, Social Assistance	\$13,631	\$7,273	-46.64%	↓	\$147,336	\$160,776	9.12%	↑
Arts, Entertainment, Recreation	\$4,880	\$16,470	237.51%	↑	\$62,111	\$83,004	33.64%	↑
Accommodation, Food Service	\$345,174	\$445,339	29.02%	↑	\$3,665,312	\$4,435,118	21.00%	↑
Other Services	\$58,868	\$72,218	22.68%	↑	\$711,618	\$796,740	11.96%	↑
Public Administration	\$0	\$0	0.00%	▲	\$1,073	\$384	-64.20%	↓
Refund & Adjustments	\$571	-\$389			-\$66,156	-\$15,967		
TOTAL	\$2,437,771	\$3,153,768	29.37%	↑	\$27,816,137	\$33,290,292	19.68%	↑



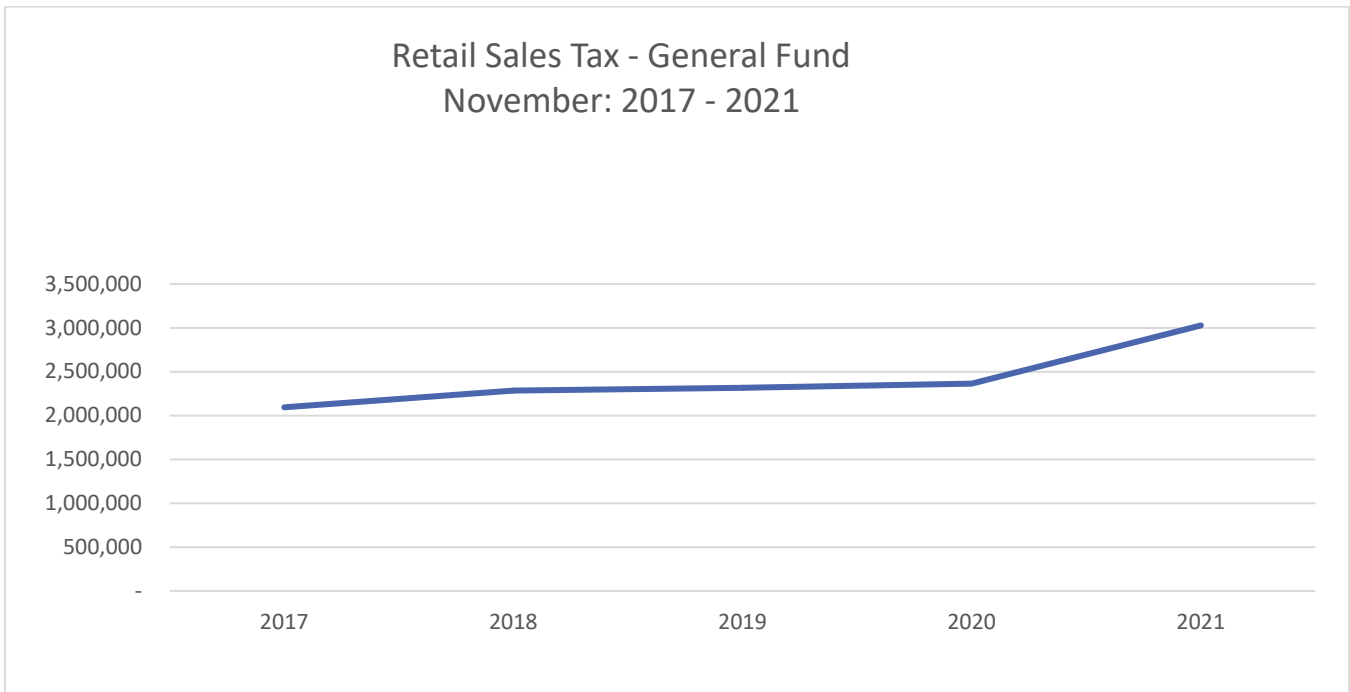
**Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
November 2021
(October Filing Period)**



**Sales and Use Tax Revenues for November 2021
(October Filing Period)**

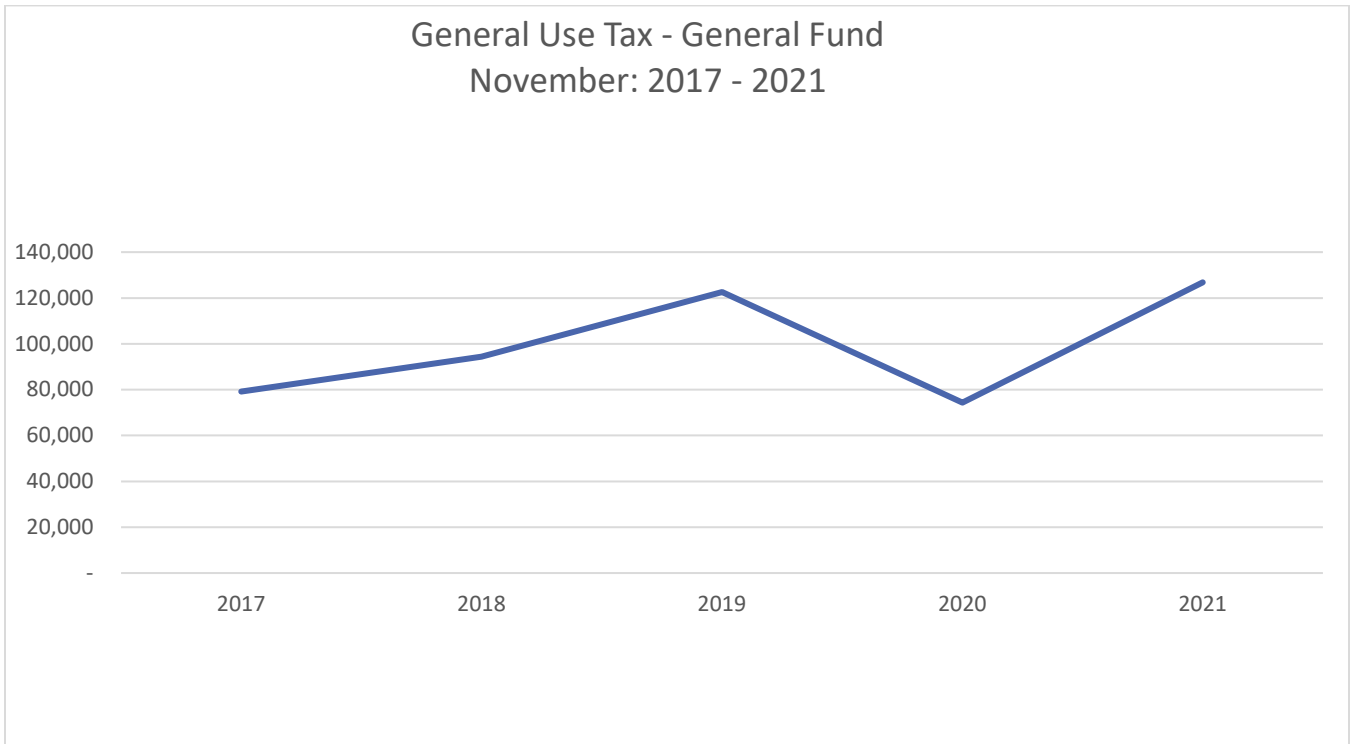
Retail Sales Tax - General Fund

	2017		2018		2019		2020		2021		% Over(Under) Previous Year
Jan	\$	3,536,813	\$	3,403,656	\$	3,450,672	\$	3,876,757	\$	3,748,875	-3.30%
Feb	\$	1,950,087	\$	2,042,580	\$	2,102,509	\$	2,129,380	\$	2,243,614	5.36%
Mar	\$	1,857,651	\$	1,757,717	\$	1,919,958	\$	1,853,086	\$	2,072,372	11.83%
Apr	\$	2,576,273	\$	2,618,715	\$	2,669,311	\$	2,331,844	\$	3,168,973	35.90%
May	\$	2,131,138	\$	2,194,168	\$	2,337,502	\$	1,753,173	\$	2,509,024	43.11%
June	\$	2,168,758	\$	2,285,872	\$	2,308,593	\$	2,084,197	\$	2,629,480	26.16%
Jul	\$	2,742,353	\$	2,735,229	\$	2,934,241	\$	2,989,524	\$	3,523,110	17.85%
Aug	\$	2,232,250	\$	2,375,024	\$	2,423,481	\$	2,254,442	\$	2,768,978	22.82%
Sep	\$	1,988,233	\$	2,191,357	\$	2,335,351	\$	2,167,441	\$	2,716,503	25.33%
Oct	\$	2,650,776	\$	2,716,828	\$	2,877,411	\$	2,790,610	\$	3,671,720	31.57%
Nov	\$	2,093,611	\$	2,284,171	\$	2,315,947	\$	2,363,420	\$	3,026,954	28.08%
YTD Total	\$	25,927,942	\$	26,605,315	\$	27,674,976	\$	26,593,874	\$	32,079,603	20.63%



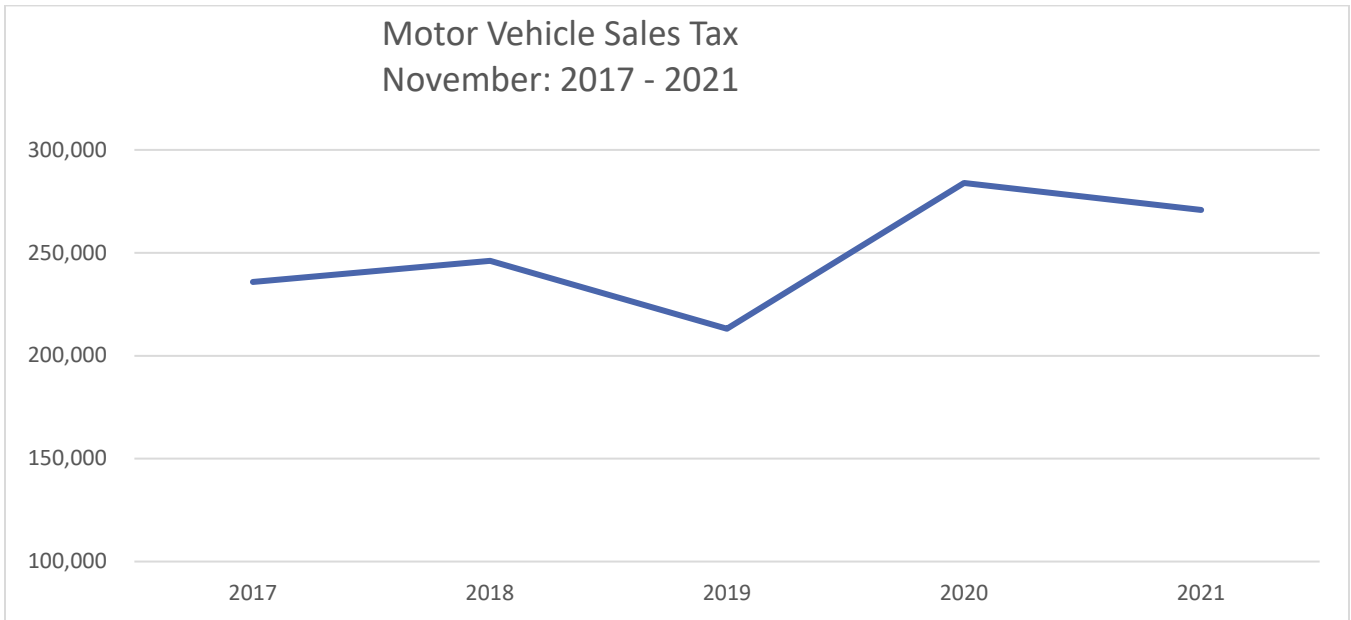
General Use Tax - General Fund

	2017		2018		2019		2020		2021		% Over(Under) Previous Year
Jan	\$	830,938	\$	300,586	\$	305,592	\$	353,871	\$	235,971	-33.32%
Feb	\$	213,864	\$	244,152	\$	245,014	\$	57,270	\$	107,411	87.55%
Mar	\$	750,081	\$	45,818	\$	216,146	\$	84,082	\$	123,701	47.12%
Apr	\$	104,460	\$	168,105	\$	214,415	\$	82,690	\$	91,078	10.14%
May	\$	117,744	\$	181,455	\$	55,965	\$	44,583	\$	77,082	72.90%
Jun	\$	87,072	\$	133,400	\$	66,304	\$	76,121	\$	37,058	-51.32%
Jul	\$	169,255	\$	146,384	\$	134,036	\$	107,466	\$	113,023	5.17%
Aug	\$	70,172	\$	89,275	\$	195,341	\$	104,039	\$	72,899	-29.93%
Sep	\$	115,885	\$	111,084	\$	68,122	\$	79,105	\$	73,952	-6.51%
Oct	\$	125,893	\$	116,494	\$	170,398	\$	158,687	\$	151,700	-4.40%
Nov	\$	79,122	\$	94,437	\$	122,564	\$	74,351	\$	126,814	70.56%
YTD Total	\$	2,664,485	\$	1,631,189	\$	1,793,900	\$	1,222,263	\$	1,210,689	-0.95%



Motor Vehicles Sales Tax - General Fund

	2017		2018		2019		2020		2021		% Over(Under) Previous Year
Jan	\$	204,789	\$	171,716	\$	265,667	\$	230,784	\$	234,540	1.63%
Feb	\$	196,886	\$	219,743	\$	178,221	\$	245,434	\$	231,482	-5.68%
Mar	\$	167,350	\$	181,305	\$	170,884	\$	189,739	\$	176,969	-6.73%
Apr	\$	230,008	\$	223,326	\$	188,914	\$	128,498	\$	256,418	99.55%
May	\$	242,751	\$	223,445	\$	254,847	\$	141,362	\$	243,853	72.50%
Jun	\$	210,332	\$	208,257	\$	221,066	\$	104,010	\$	297,421	185.95%
Jul	\$	221,348	\$	194,183	\$	211,933	\$	215,149	\$	301,968	40.35%
Aug	\$	189,852	\$	230,833	\$	228,190	\$	220,763	\$	274,705	24.43%
Sep	\$	231,532	\$	200,232	\$	263,073	\$	241,419	\$	325,000	34.62%
Oct	\$	242,550	\$	175,714	\$	187,700	\$	291,877	\$	234,181	-19.77%
Nov	\$	235,889	\$	246,022	\$	213,106	\$	283,926	\$	270,781	-4.63%
YTD Total	\$	2,373,288	\$	2,274,776	\$	2,383,600	\$	2,292,960	\$	2,847,319	24.18%



Building Use Tax - Capital Projects Fund

	2017		2018		2019		2020		2021		% Over(Under) Previous Year
Jan	\$	39,235	\$	74,220	\$	67,084	\$	148,259	\$	181,172	22.20%
Feb	\$	102,902	\$	113,758	\$	282,498	\$	119,344	\$	74,461	-37.61%
Mar	\$	362,226	\$	118,006	\$	53,536	\$	70,541	\$	84,061	19.17%
Apr	\$	78,662	\$	215,873	\$	216,396	\$	239,204	\$	96,500	-59.66%
May	\$	152,016	\$	35,561	\$	271,609	\$	42,430	\$	55,287	30.30%
Jun	\$	143,794	\$	39,023	\$	217,245	\$	91,675	\$	211,214	130.39%
Jul	\$	40,778	\$	49,308	\$	110,643	\$	76,644	\$	394,193	414.32%
Aug	\$	188,649	\$	437,181	\$	63,265	\$	116,646	\$	221,733	90.09%
Sep	\$	52,697	\$	57,699	\$	118,146	\$	76,299	\$	106,169	39.15%
Oct	\$	40,746	\$	135,067	\$	84,435	\$	59,517	\$	87,441	46.92%
Nov	\$	271,030	\$	68,698	\$	102,395	\$	128,891	\$	94,311	-26.83%
YTD Total	\$	1,472,734	\$	1,344,393	\$	1,587,252	\$	1,169,451	\$	1,606,541	37.38%

Building Use Tax:
November: 2017 - 2021

