



Sales and Use Tax Report December 2021



Finance Department
Issued
January 12, 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).

December 2021

General Fund

Retail Sales tax	\$2,695,430
General Use tax	\$50,244
Motor Vehicle tax	\$267,033

Capital Projects Fund

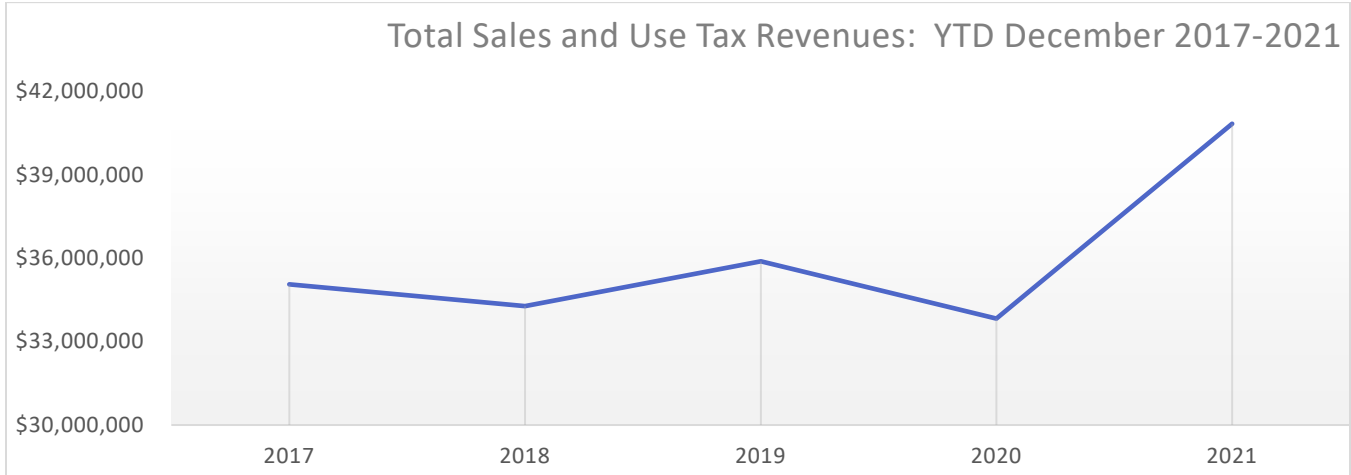
Building Use	\$78,977
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December 2021
Total = \$3,091,684

December 2021
Year-to-Date
Total = \$40,835,836

December 2021 Year-to-Date

	General Fund
Retail Sales tax	\$34,775,033
General Use tax	\$1,260,933
Motor Vehicle tax	\$3,114,352
	Capital Projects Fund
Building Use tax	\$1,685,518



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%.

December 2021 compared to December 2020:

- Retail sales tax revenues of \$2,695,430 were higher than 2020 by \$447,973 or 20%.
- General use tax revenues of \$50,244 were lower than 2020 by \$20,377 or 29%.
- Motor vehicle tax revenues of \$267,033 were higher than 2020 by \$72,053 or 37%

Overall, December 2021 compared to December 2020 sales and use taxes for the General Fund of \$3,012,707 were higher than 2020 by \$499,649 or 20%.

Year-to-date:

- Retail sales tax revenues of \$34,775,033 were higher than 2020 by \$5,933,702 or 21%.
- General use tax revenues of \$1,260,933 were lower than 2020 by \$31,951 or 2%.
- Motor vehicle tax revenues of \$3,114,352 were higher than 2020 by \$626,412 or 25%.

Overall, December 2021 compared to December 2020 sales and use taxes for the General Fund of \$39,150,318 were higher than 2020 by \$6,528,163 or 20%.

December 2021 compared to December 2019:

- Retail sales tax revenues of \$2,695,430 were higher than 2019 by \$554,764 or 26%.
- General use tax revenues of \$50,244 were lower than 2019 by \$18,646 or 27%.
- Motor vehicle tax revenues of \$267,033 were higher than 2019 by \$89,964 or 51%.

Overall, December 2021 compared to December 2019 sales and use taxes for the General Fund of \$3,012,707 were higher than 2019 by \$626,082 or 26%.

Year-to-date:

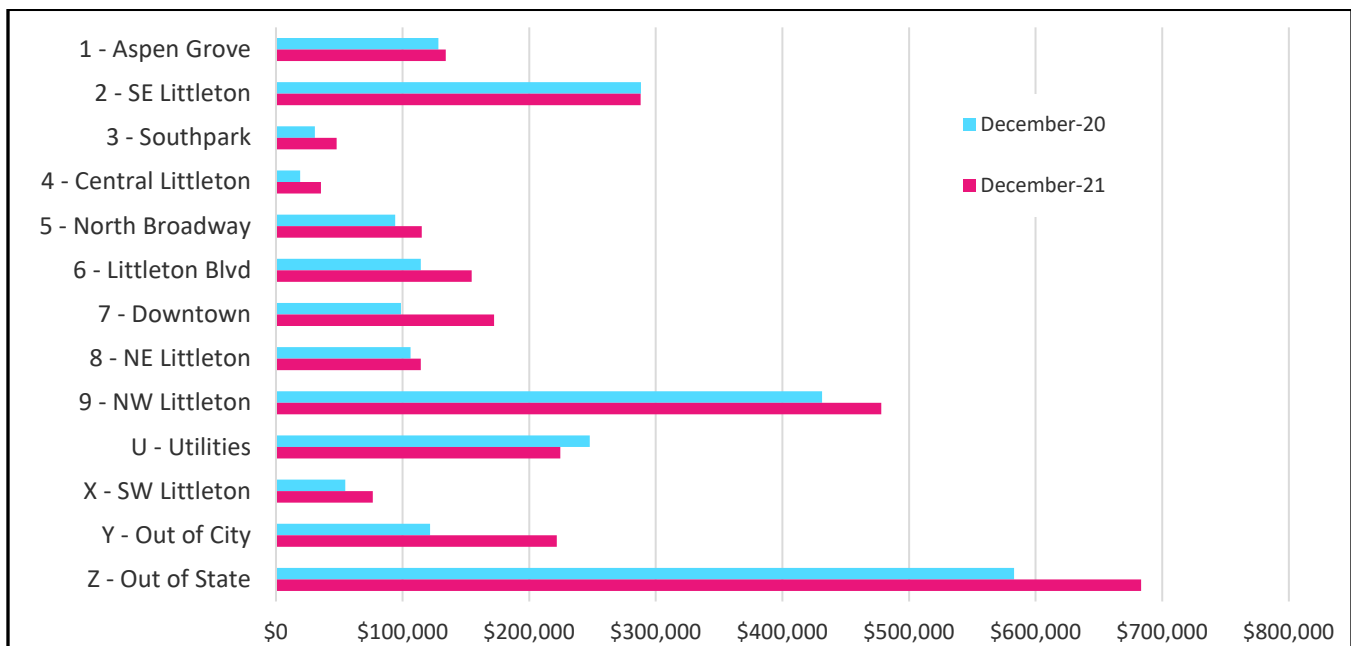
- Retail sales tax revenues of \$34,775,033 were higher than 2019 by \$4,959,391 or 17%.
- General use tax revenues of \$1,260,933 were lower than 2019 by \$601,856 or 32%.
- Motor vehicle tax revenues of \$3,114,352 were higher than 2019 by \$553,683 or 22%.

Overall, December 2021 compared to December 2019 sales and use taxes for the General Fund of \$39,150,318 were higher than 2019 by \$4,911,217 or 14%.

Retail Sales and General Use Tax by Geographic Location

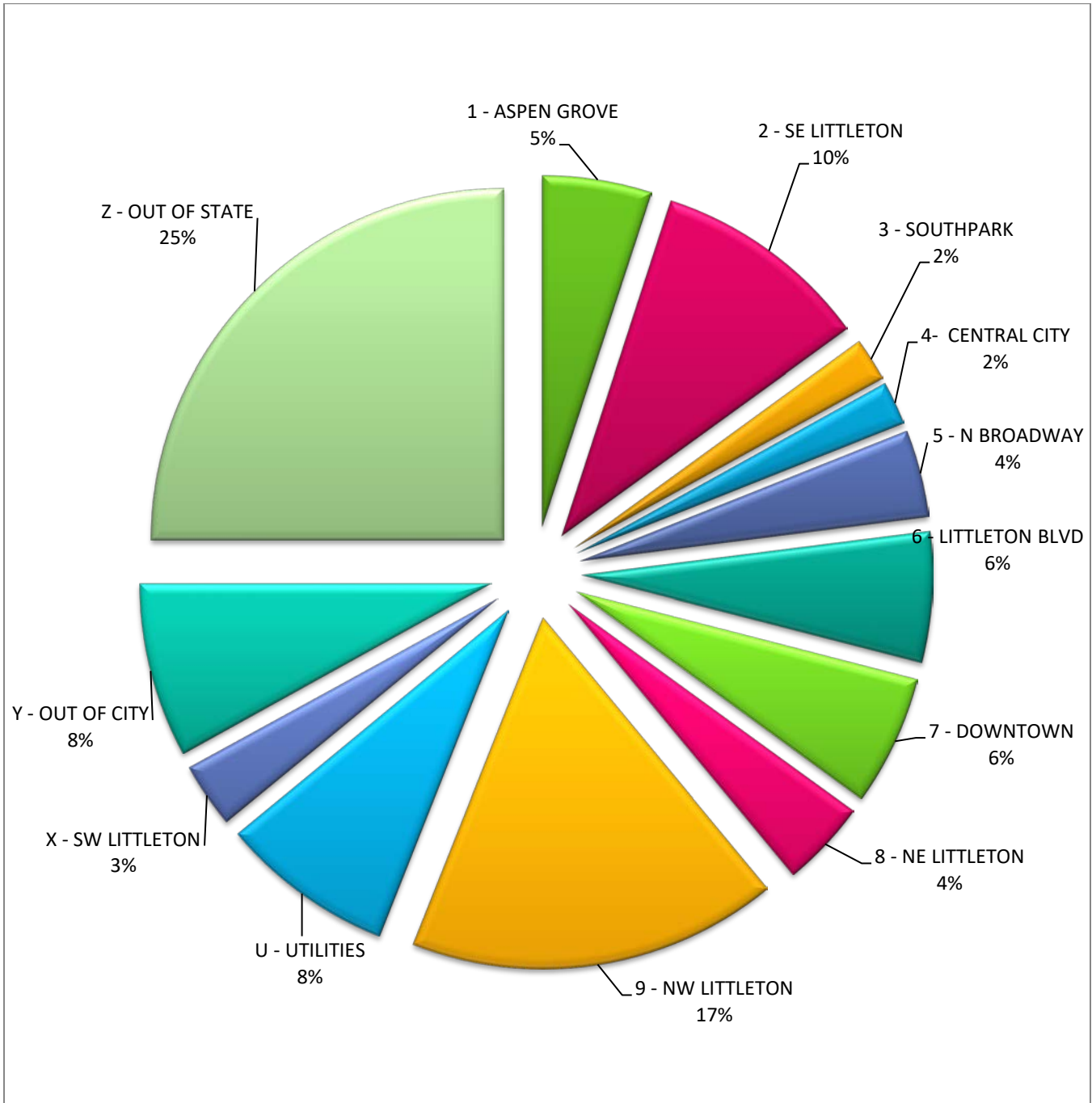
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods noted.

Location	December-20	December-21	Month-to-Month % of Change	Up/Down	YTD Dec-20	YTD Dec-21	YTD % Change	Up/Down
1 - Aspen Grove	\$128,319	\$134,047	4.46%	↑	\$1,650,692	\$1,977,843	19.82%	↑
2 - SE Littleton	\$288,216	\$288,115	-0.04%	↓	\$3,387,745	\$3,629,947	7.15%	↑
3 - Southpark	\$30,804	\$47,982	55.77%	↑	\$527,634	\$692,351	31.22%	↑
4 - Central Littleton	\$19,002	\$35,508	86.86%	↑	\$404,835	\$461,929	14.10%	↑
5 - North Broadway	\$94,142	\$115,198	22.37%	↑	\$1,143,443	\$1,345,897	17.71%	↑
6 - Littleton Blvd	\$114,377	\$154,649	35.21%	↑	\$1,413,816	\$1,753,999	24.06%	↑
7 - Downtown	\$98,813	\$172,222	74.29%	↑	\$1,584,748	\$2,062,478	30.15%	↑
8 - NE Littleton	\$106,177	\$114,423	7.77%	↑	\$1,130,369	\$1,389,311	22.91%	↑
9 - NW Littleton	\$431,413	\$478,049	10.81%	↑	\$5,278,568	\$5,860,198	11.02%	↑
U - Utilities	\$247,774	\$224,674	-9.32%	↓	\$2,553,781	\$2,931,534	14.79%	↑
X - SW Littleton	\$54,766	\$76,537	39.75%	↑	\$938,016	\$1,150,719	22.68%	↑
Y - Out of City	\$121,792	\$221,828	82.14%	↑	\$2,923,676	\$3,129,367	7.04%	↑
Z - Out of State	\$582,843	\$683,429	17.26%	↑	\$7,263,407	\$9,667,348	33.10%	↑
Refund & Adjustments	-\$360	-\$987			-\$66,516	-\$16,955		
Total - All Area	\$2,318,078	\$2,745,674	18.45%	↑	\$30,134,215	\$36,035,966	19.58%	↑



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
December 2021
(November Filing Period)**

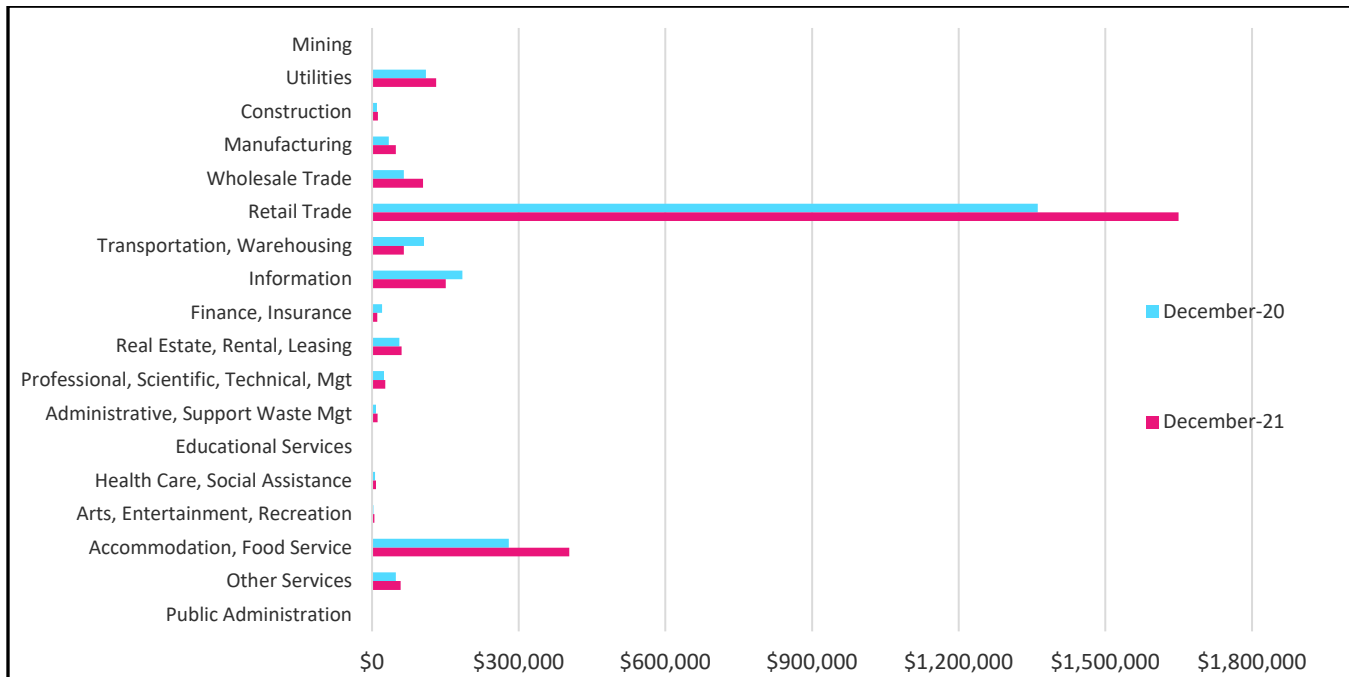


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Trends by NAICS – Industry

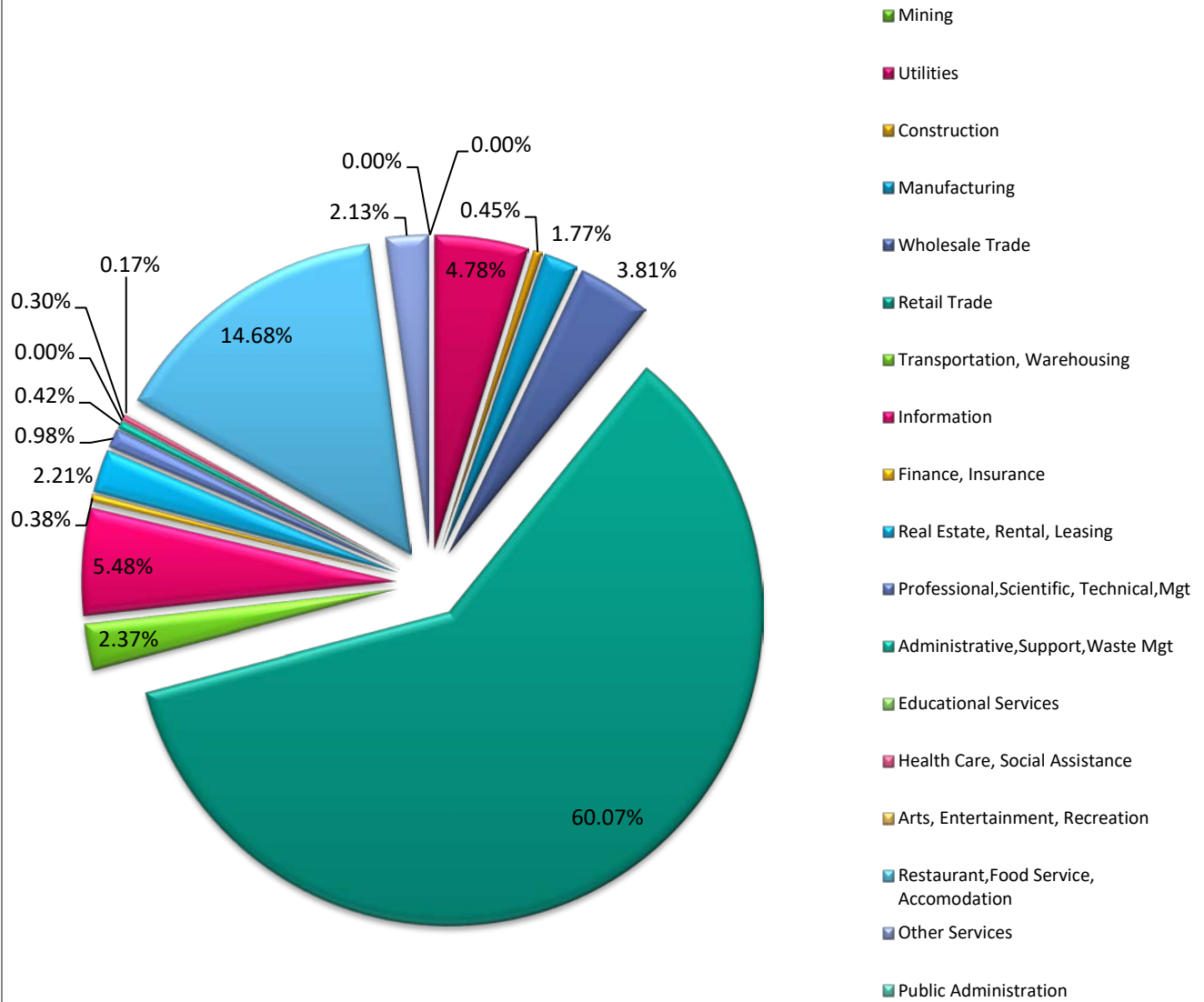
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods noted.

NAICS SECTORS	December-20	December-21	Month-to Month % of Change	Up/ Down	YTD Dec-20	YTD Dec-21	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$85	\$29	0.00%	▲
Utilities	\$110,343	\$131,352	19.04%	↑	\$1,382,269	\$1,600,444	15.78%	↑
Construction	\$10,149	\$12,248	20.68%	↑	\$373,143	\$441,203	18.24%	↑
Manufacturing	\$34,238	\$48,715	42.28%	↑	\$930,583	\$1,106,191	18.87%	↑
Wholesale Trade	\$65,020	\$104,600	60.88%	↑	\$1,202,708	\$1,530,780	27.28%	↑
Retail Trade	\$1,361,550	\$1,649,660	21.16%	↑	\$16,540,733	\$19,873,710	20.15%	↑
Transportation, Warehousing	\$106,347	\$64,974	-38.90%	↓	\$249,375	\$1,048,873	320.60%	↑
Information	\$184,800	\$150,454	-18.59%	↓	\$2,140,319	\$2,260,594	5.62%	↑
Finance, Insurance	\$20,507	\$10,574	-48.44%	↓	\$190,486	\$183,283	-3.78%	↓
Real Estate, Rental, Leasing	\$55,933	\$60,693	8.51%	↑	\$1,226,117	\$1,236,865	0.88%	↑
Professional, Scientific, Technical, Mgt	\$24,399	\$27,047	10.85%	↑	\$722,149	\$582,543	-19.33%	↓
Administrative, Support Waste Mgt	\$7,836	\$11,579	47.77%	↑	\$313,846	\$235,198	-25.06%	↓
Educational Services	\$0	\$0	0.00%	↑	\$4,152	\$2,420	-41.72%	↓
Health Care, Social Assistance	\$6,408	\$8,336	30.10%	↑	\$153,744	\$169,112	10.00%	↑
Arts, Entertainment, Recreation	\$2,547	\$4,671	83.35%	↑	\$64,658	\$87,675	35.60%	↑
Accommodation, Food Service	\$279,770	\$403,258	44.14%	↑	\$3,945,082	\$4,838,376	22.64%	↑
Other Services	\$48,592	\$58,502	20.39%	↑	\$760,210	\$855,242	12.50%	↑
Public Administration	\$0	\$0	0.00%	▲	\$1,073	\$384	-64.20%	↓
Refund & Adjustments	-\$360	-\$987			-\$66,516	-\$16,955		
TOTAL	\$2,318,078	\$2,745,674	18.45%	↑	\$30,134,215	\$36,035,966	19.58%	↑



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

NAICS - December 2021

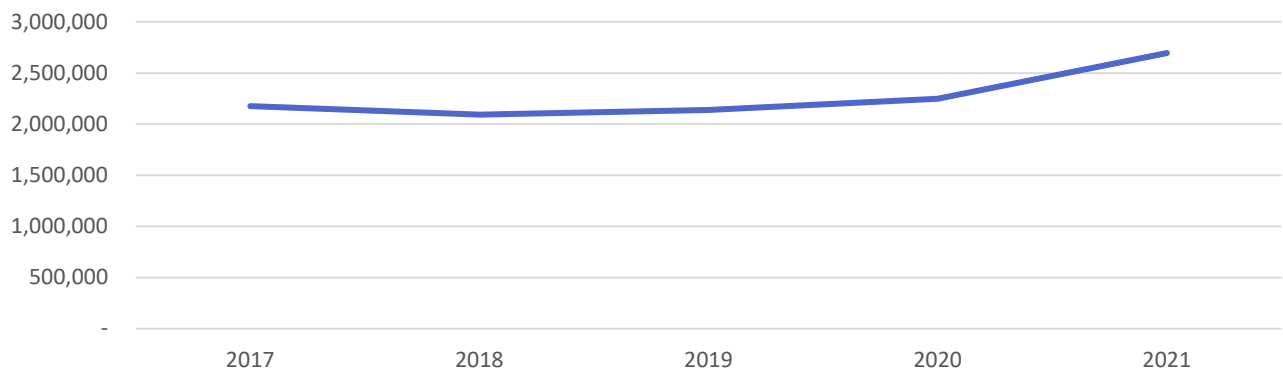


**Sales and Use Tax Revenues for December 2021
(November Filing Period)**

Retail Sales Tax - General Fund

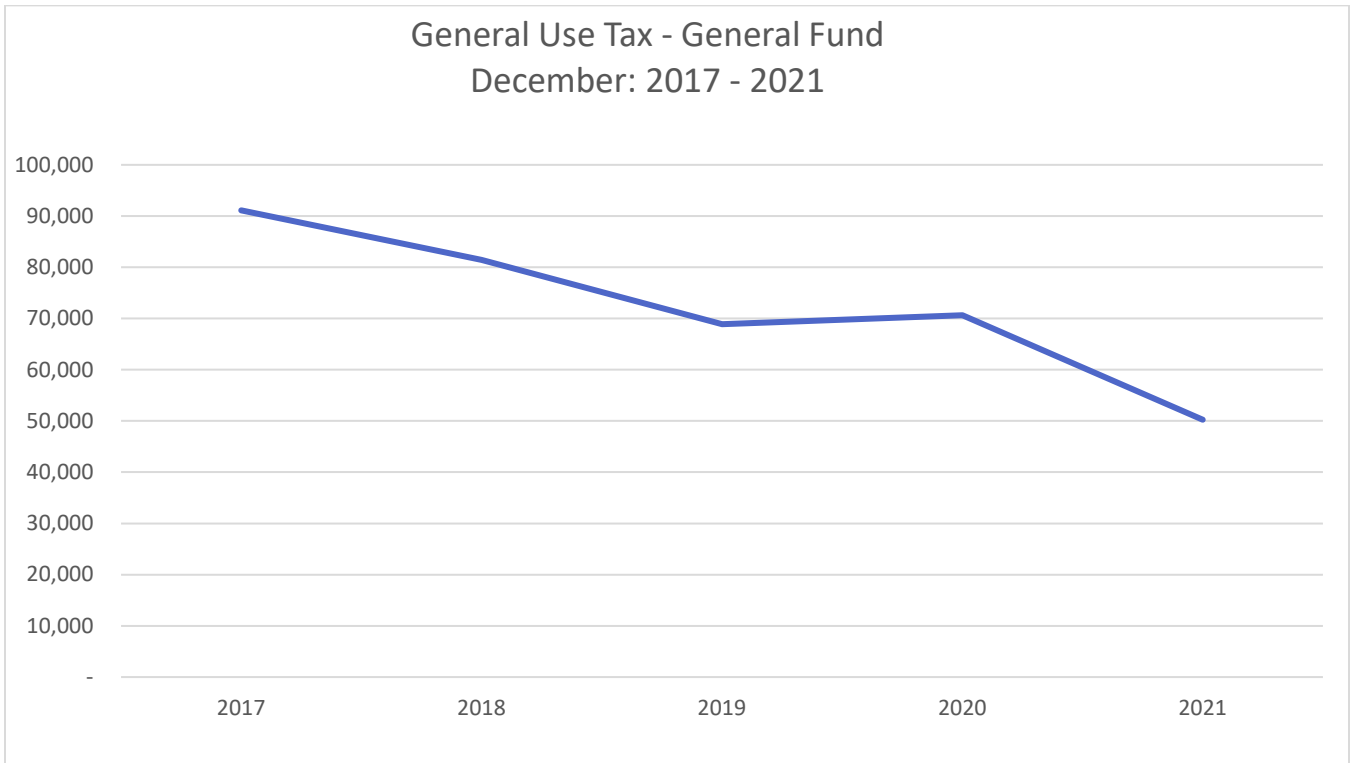
	2017		2018		2019		2020		2021		% Over(Under) Previous Year
Jan	\$	3,536,813	\$	3,403,656	\$	3,450,672	\$	3,876,757	\$	3,748,875	-3.30%
Feb	\$	1,950,087	\$	2,042,580	\$	2,102,509	\$	2,129,380	\$	2,243,614	5.36%
Mar	\$	1,857,651	\$	1,757,717	\$	1,919,958	\$	1,853,086	\$	2,072,372	11.83%
Apr	\$	2,576,273	\$	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%
Dec	\$	2,175,916	\$	2,093,441	\$	2,140,666	\$	2,247,457	\$	2,695,430	19.93%
YTD Total	\$	28,103,858	\$	28,698,756	\$	29,815,643	\$	28,841,331	\$	34,775,033	20.57%

Retail Sales Tax - General Fund
December: 2017 - 2021



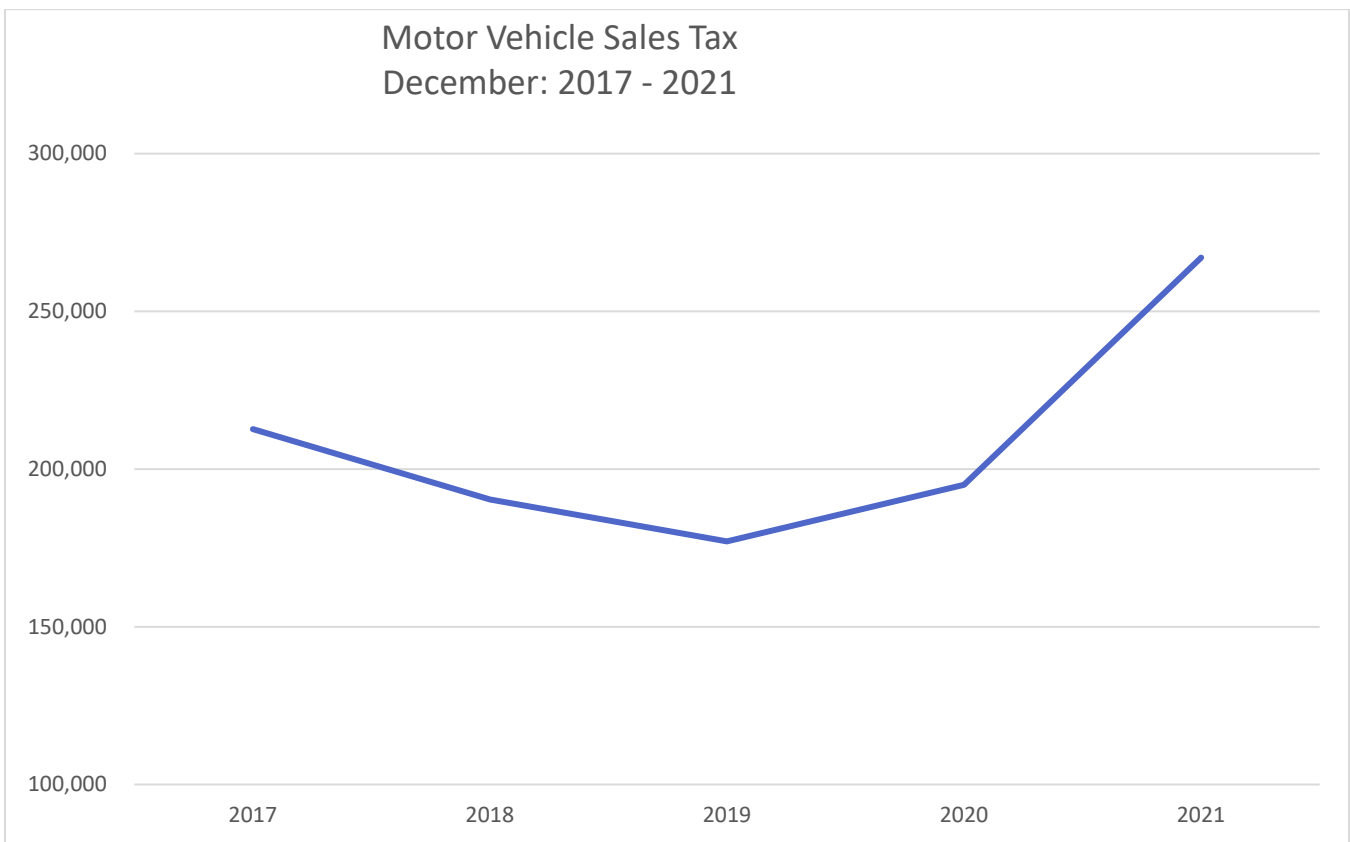
General Use Tax - General Fund

	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%
Dec	\$	91,116	\$	81,457	\$	68,890	\$	70,621	\$	50,244	-28.85%
YTD Total	\$	2,755,601	\$	1,712,646	\$	1,862,789	\$	1,292,884	\$	1,260,933	-2.47%



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%
Dec	\$	212,636	\$	190,390	\$	177,069	\$	194,980	\$	267,033	36.95%
YTD Total	\$	2,585,924	\$	2,465,166	\$	2,560,668	\$	2,487,940	\$	3,114,352	25.18%



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%
Dec	\$	143,913	\$	50,947	\$	60,089	\$	36,123	\$	78,977	118.63%
YTD Total	\$	1,616,647	\$	1,395,340	\$	1,647,341	\$	1,205,574	\$	1,685,518	39.81%

