



Sales and Use Tax Report January 2020



Finance Department
Issued
February 14, 2020

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).

January 2020

General Fund

Retail Sales tax	\$3,876,757
General Use tax	\$353,871
Motor Vehicle tax	\$230,784

**January 2020
Total = \$4,609,671**

Capital Projects Fund

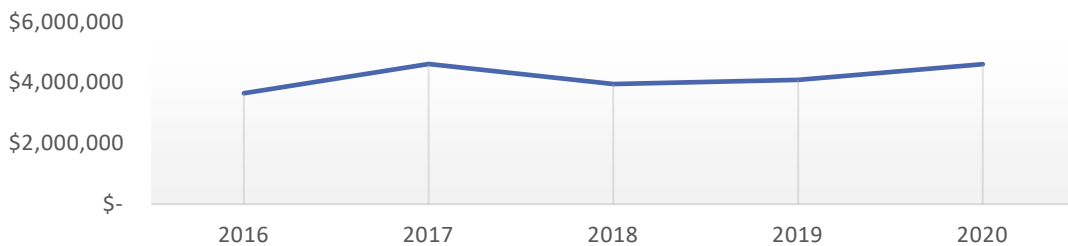
Building Use	\$148,259
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**January 2020
Year-to-Date
Total = \$4,609,671**

January 2020 Year-to-Date

	General Fund
Retail Sales tax	\$3,876,757
General Use tax	\$353,871
Motor Vehicle tax	\$230,784
	Capital Projects Fund
Building Use tax	\$148,259

Total Sales and Use Tax Revenues: YTD January 2016-2020



Sales and Use Tax Revenues – General Fund

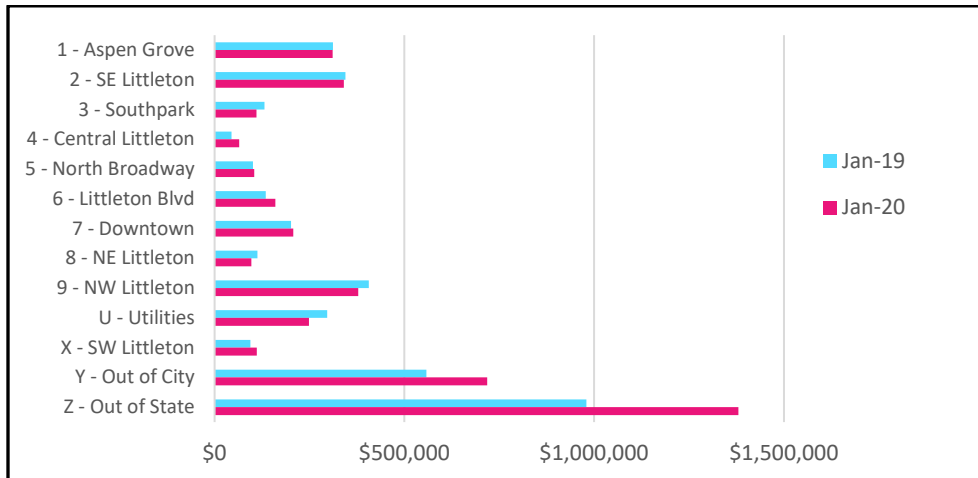
There are three major components of sales and use tax revenues that are reported on a monthly basis. These revenues are the primary funding source for the daily operations provided by the city.

- Retail Sales Tax
- General Use Tax
- Vehicle Sales Tax

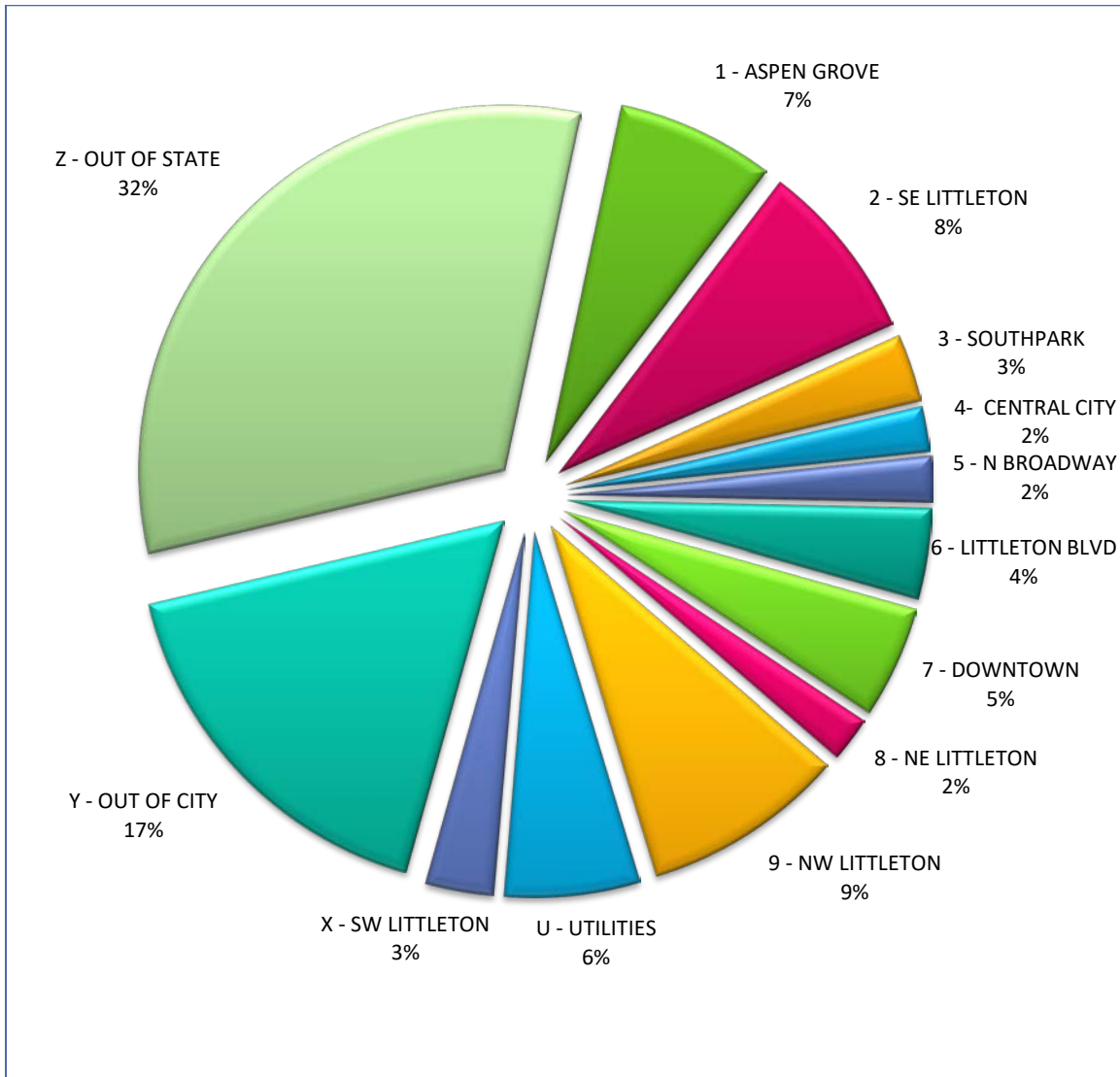
Retail sales tax comprises 74% of the General Fund budget. Add general use tax and it is 79%. The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods noted.

Sales and Use Tax by Geographic Location

Location	Jan-19	Jan-20	Jan 19 vs. Jan 20	Month-to-Month % of Change	YTD % of Change
1 - Aspen Grove	\$311,474	\$310,642	-0.27%	↓	↓
2 - SE Littleton	\$344,582	\$340,580	-1.16%	↓	↓
3 - Southpark	\$131,115	\$110,163	-15.98%	↓	↓
4 - Central Littleton	\$44,687	\$64,877	45.18%	↑	↑
5 - North Broadway	\$101,185	\$104,233	3.01%	↑	↑
6 - Littleton Blvd	\$134,942	\$160,363	18.84%	↑	↑
7 - Downtown	\$201,511	\$207,123	2.79%	↑	↑
8 - NE Littleton	\$112,639	\$97,123	-13.78%	↓	↓
9 - NW Littleton	\$406,214	\$378,191	-6.90%	↓	↓
U - Utilities	\$296,603	\$248,554	-16.20%	↓	↓
X - SW Littleton	\$94,370	\$111,209	17.84%	↑	↑
Y - Out of City	\$558,130	\$718,094	28.66%	↑	↑
Z - Out of State	\$979,357	\$1,379,596	40.87%	↑	↑
Refund & Adjustments	\$39,455	-\$120			
Total - All Area	\$3,756,264	\$4,230,628	12.63%	↑	↑

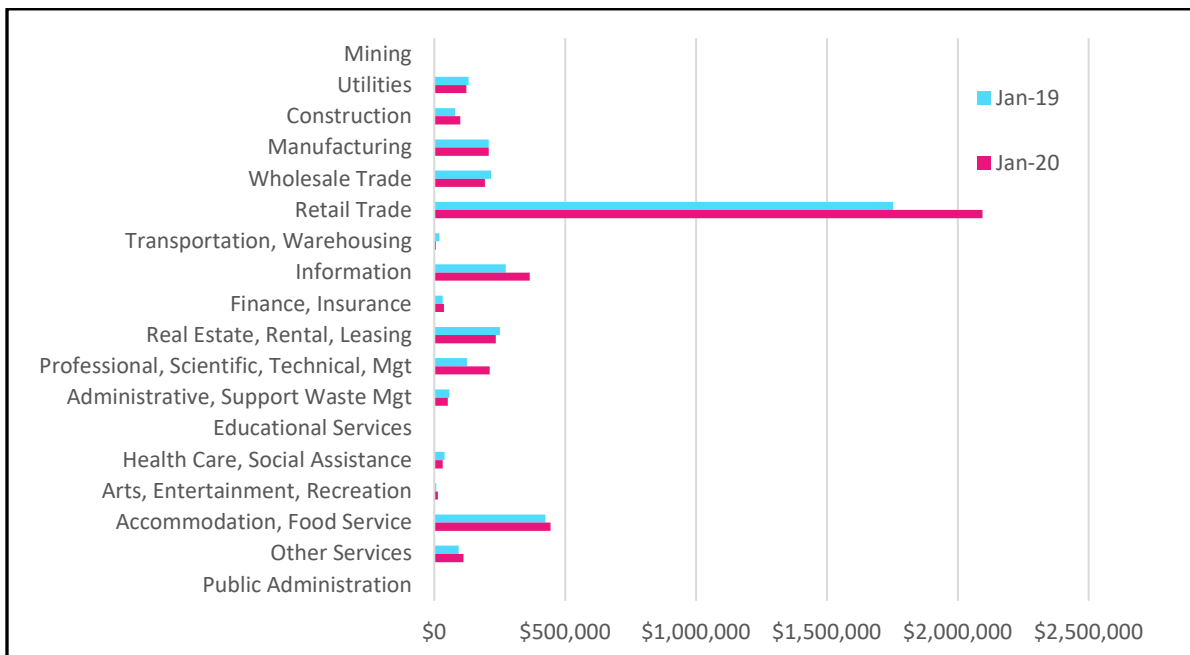


**Sales and Use Tax Revenues
Percentage of Collections by Geographical Location
January 2020
(December Filing Period)**

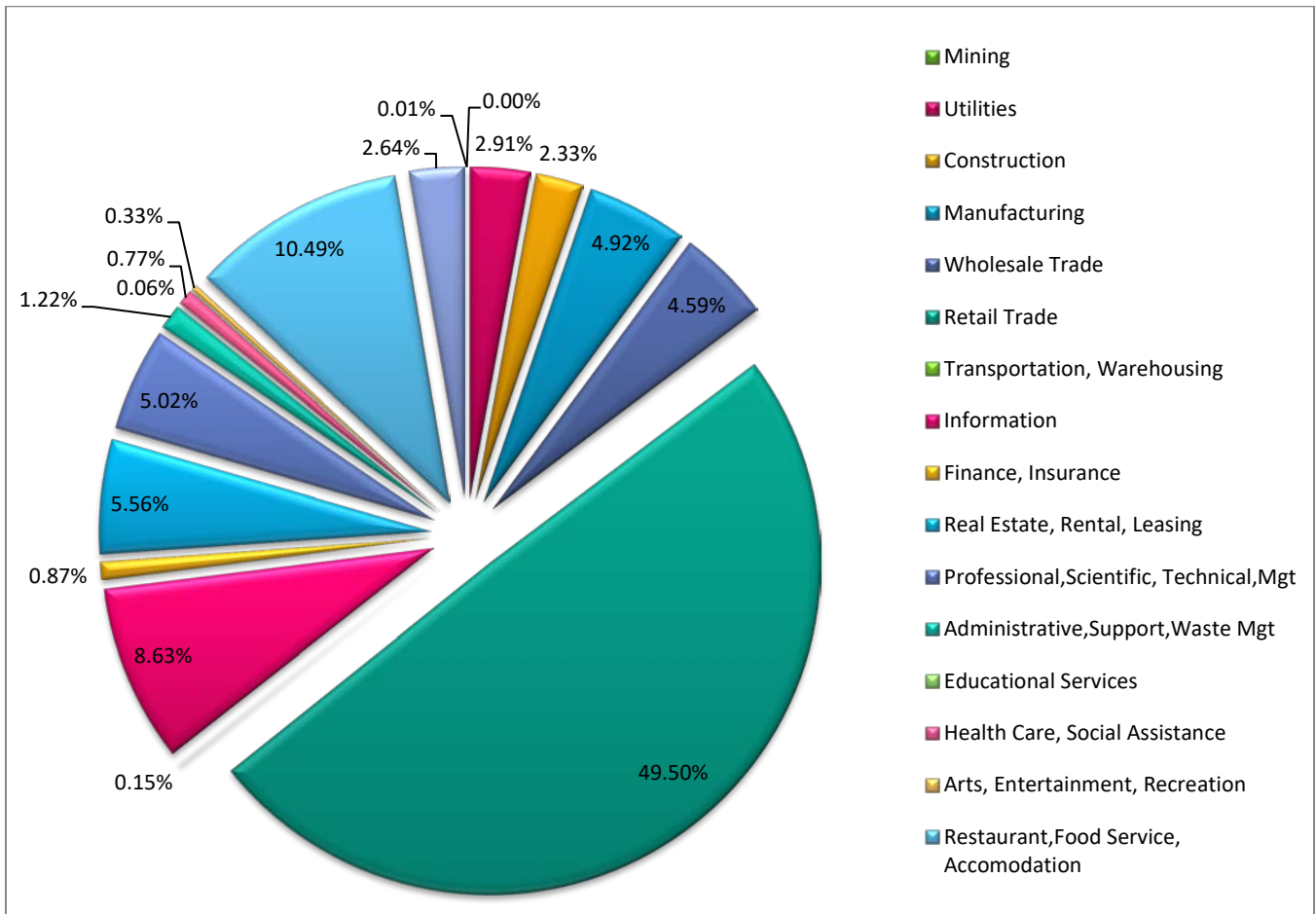


Sales and Use Tax Trends by NAICS – Industry

NAICS SECTORS	Jan-19	Jan-20	Jan 19 vs. Jan 20	Month-to-Month % of Change	YTD % of YTD Change
Mining	\$0	\$85	100.00%	↑	100.00% ↑
Utilities	\$130,445	\$123,089	-5.64%	↓	-5.64% ↓
Construction	\$79,350	\$98,700	24.38%	↑	24.38% ↑
Manufacturing	\$208,216	\$208,252	0.02%	↑	0.02% ↑
Wholesale Trade	\$217,057	\$193,980	-10.63%	↓	-10.63% ↓
Retail Trade	\$1,753,423	\$2,094,210	19.44%	↑	19.44% ↑
Transportation, Warehousing	\$19,864	\$6,418	-67.69%	↓	-67.69% ↓
Information	\$273,125	\$365,143	33.69%	↑	33.69% ↑
Finance, Insurance	\$32,572	\$37,007	13.62%	↑	13.62% ↑
Real Estate, Rental, Leasing	\$251,082	\$235,424	-6.24%	↓	-6.24% ↓
Professional, Scientific, Technical, Mgt	\$125,271	\$212,338	69.50%	↑	69.50% ↑
Administrative, Support Waste Mgt	\$57,293	\$51,675	-9.81%	↓	-9.81% ↓
Educational Services	\$2,019	\$2,440	20.86%	↑	20.86% ↑
Health Care, Social Assistance	\$39,944	\$32,443	-18.78%	↓	-18.78% ↓
Arts, Entertainment, Recreation	\$8,007	\$13,823	72.63%	↑	72.63% ↑
Accommodation, Food Service	\$424,913	\$443,780	4.44%	↑	4.44% ↑
Other Services	\$93,344	\$111,506	19.46%	↑	19.46% ↑
Public Administration	\$884	\$435	-50.72%	↓	-50.72% ↓
Refund & Adjustments	\$39,455	-\$120			
TOTAL	\$3,756,264	\$4,230,628	12.63%	↑	12.63% ↑



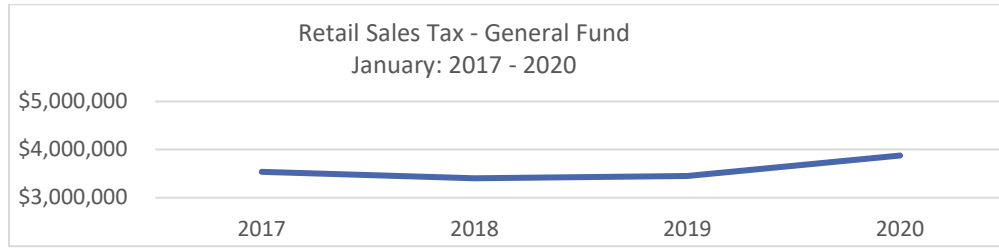
**Sales and Use Tax Revenues
Percentage of Collections by Industry (NAICS)
January 2020
(December Filing Period)**



**Sales and Use Tax Revenues for January 2020
(filing period December 2019)**

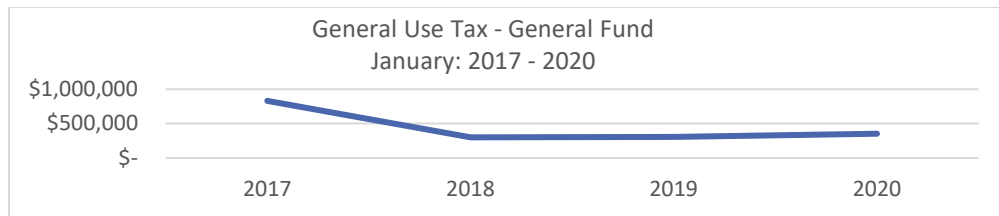
Retail Sales Tax - General Fund

	2017		2018		2019		2020		% Over(Under) Previous Year
Jan	\$	3,536,813	\$	3,403,656	\$	3,450,672	\$	3,876,757	12.35%
YTD Total	\$	3,536,813	\$	3,403,656	\$	3,450,672	\$	3,876,757	



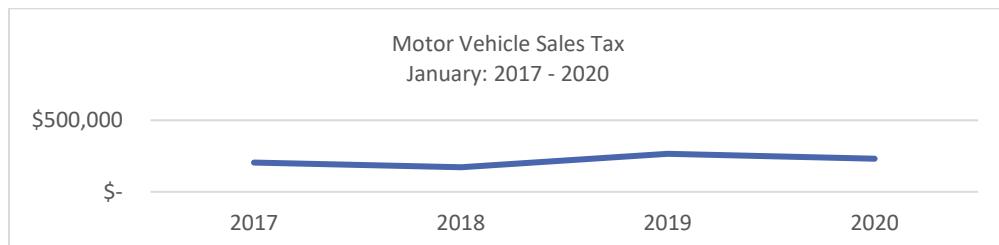
General Use Tax - General Fund

	2017		2018		2019		2020		% Over(Under) Previous Year
Jan	\$	830,938	\$	300,586	\$	305,592	\$	353,871	15.80%
YTD Total	\$	830,938	\$	300,586	\$	305,592	\$	353,871	



Motor Vehicles Sales Tax - General Fund

	2017		2018		2019		2020		% Over(Under) Previous Year
Jan	\$	204,789	\$	171,716	\$	265,667	\$	230,784	-13.13%
YTD Total	\$	204,789	\$	171,716	\$	265,667	\$	230,784	



Building Use Tax Revenues – Capital Projects Fund

Building Use Tax - Capital Projects Fund

	2017		2018		2019		2020		% Over(Under) Previous Year
Jan	\$	39,235	\$	74,220	\$	67,084	\$	148,259	121.00%
YTD Total	\$	39,235	\$	74,220	\$	67,084	\$	148,259	

