



# Sales and Use Tax Report February 2020



Finance Department  
Issued  
March 12, 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).

### February 2020

#### General Fund

Retail Sales tax	\$2,129,380
General Use tax	\$57,270
Motor Vehicle tax	\$245,434

#### Capital Projects Fund

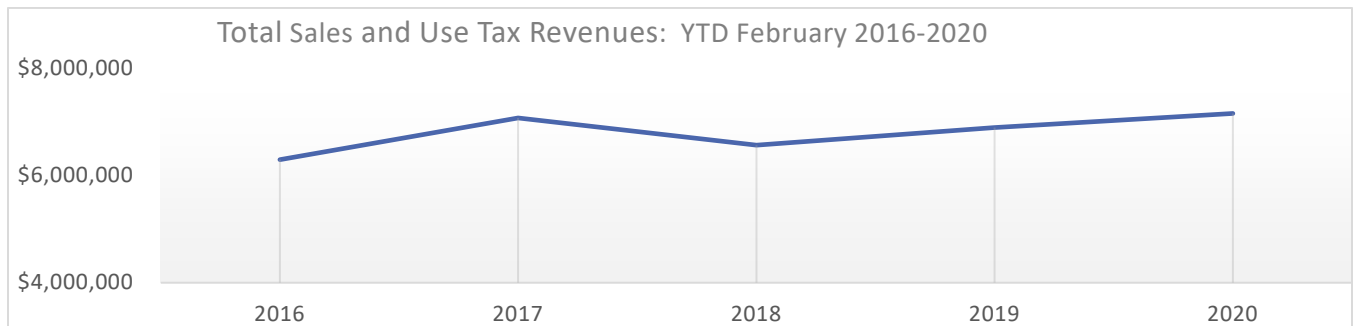
Building Use	\$119,344
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**February 2020  
Total = \$2,551,428**

**February 2020  
Year-to-Date  
Total = \$7,161,099**

### February 2020 Year-to-Date

	<b>General Fund</b>
Retail Sales tax	\$6,006,137
General Use tax	\$411,140
Motor Vehicle tax	\$476,219
	<b>Capital Projects Fund</b>
Building Use tax	\$267,603



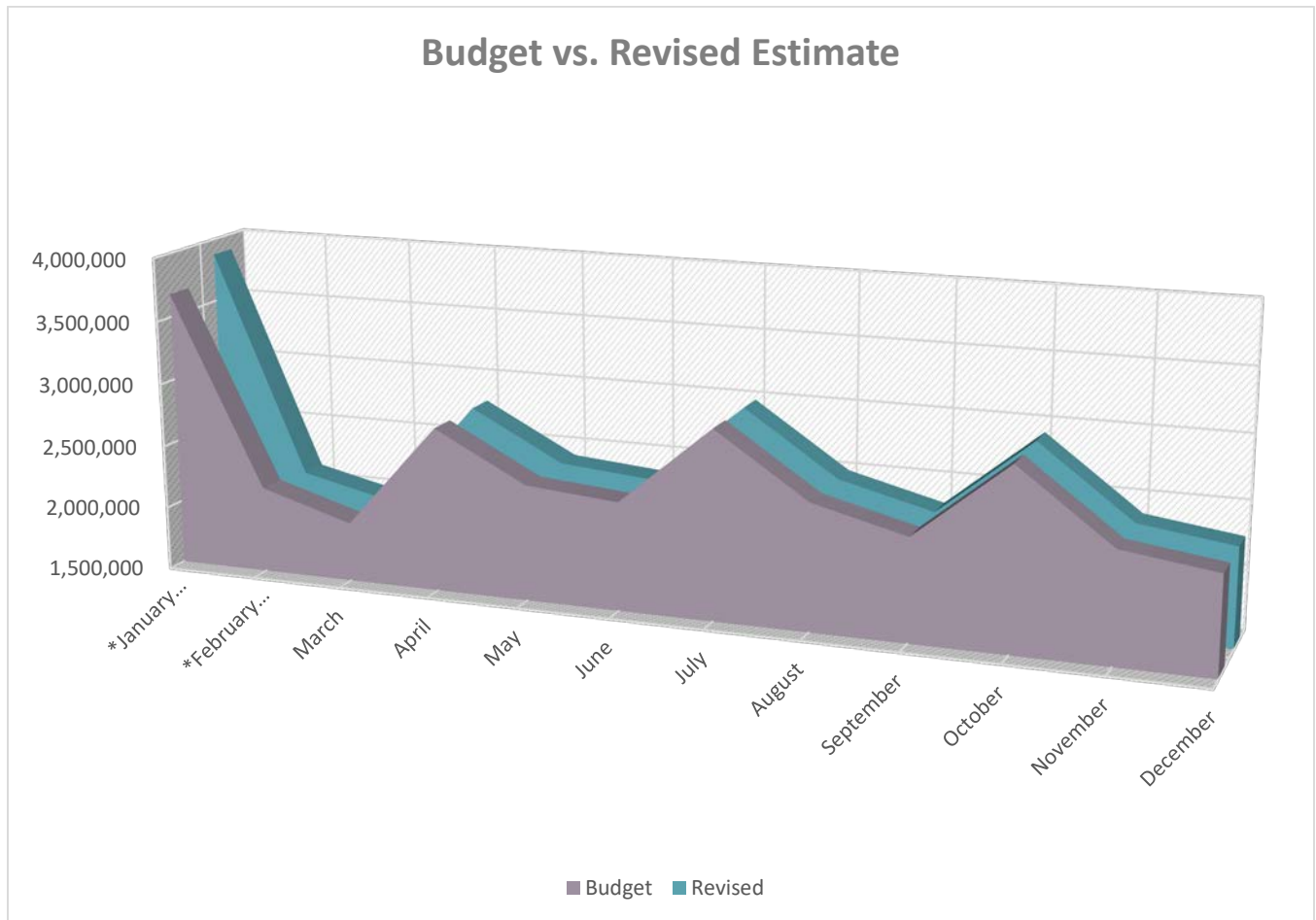
### Sales and Use Tax Revenues – General Fund

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 87%.

The January through February Sales and Use Tax revenues were higher than the estimated budget. The graph represents revised estimates for 2020 compared to budget.

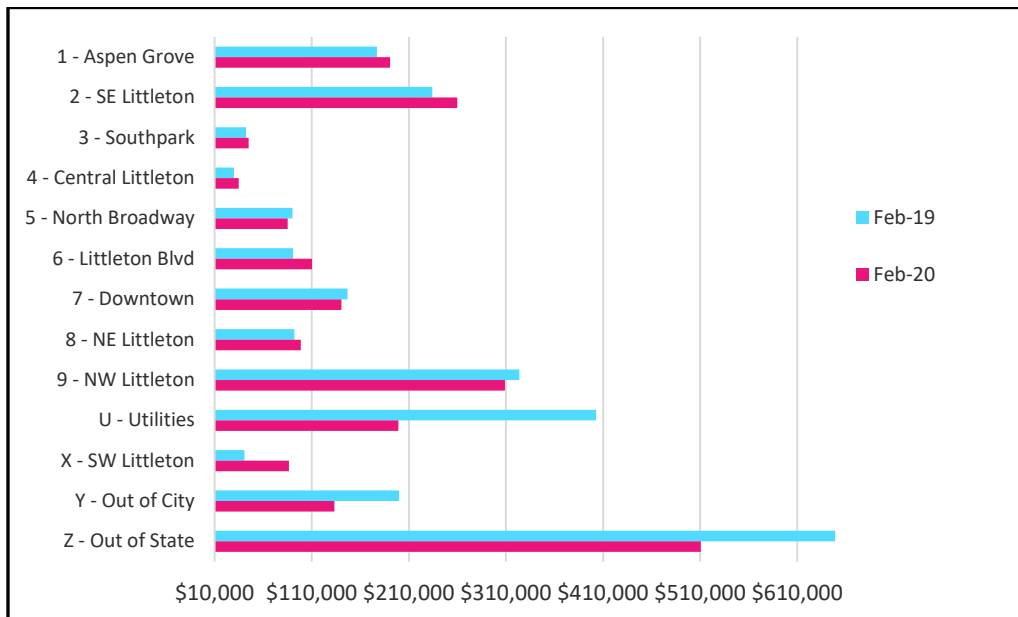


\*Revised -Actual basis.

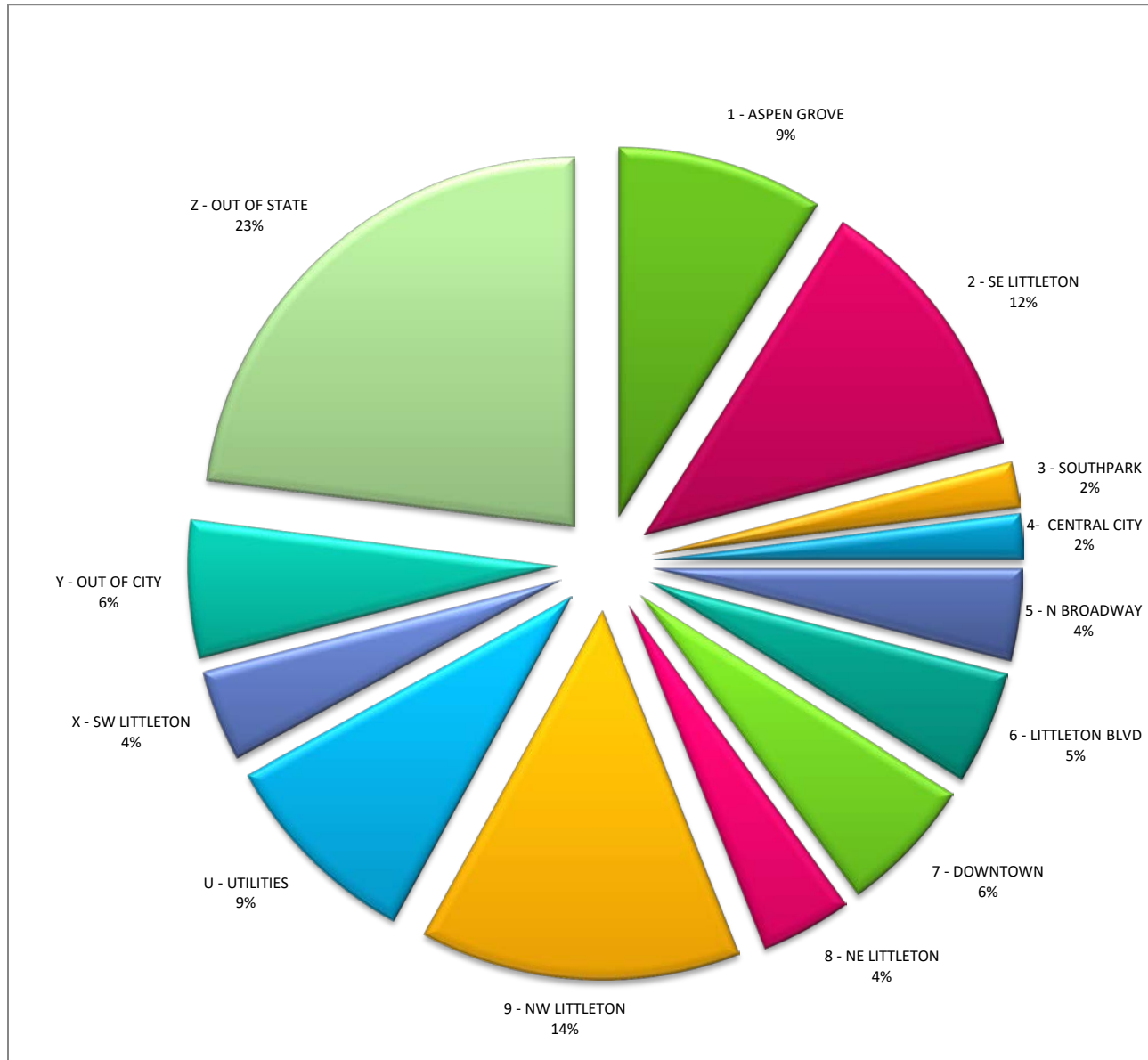
### Sales and Use Tax by Geographic Location

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

Location	Feb-19	Feb-20	Feb 19 vs. Feb 20	Month-to-Month % of Change	YTD % of YTD	Change
1 - Aspen Grove	\$177,080	\$190,724	7.70%	↑	2.62%	↑
2 - SE Littleton	\$234,245	\$259,888	10.95%	↑	3.74%	↑
3 - Southpark	\$42,507	\$45,104	6.11%	↑	-10.57%	↓
4 - Central Littleton	\$29,736	\$34,712	16.73%	↑	33.81%	↑
5 - North Broadway	\$90,251	\$85,323	-5.46%	↓	-0.98%	↓
6 - Littleton Blvd	\$90,750	\$110,396	21.65%	↑	19.97%	↑
7 - Downtown	\$146,821	\$140,450	-4.34%	↓	-0.22%	↓
8 - NE Littleton	\$92,103	\$98,684	7.15%	↑	-4.36%	↓
9 - NW Littleton	\$323,807	\$308,839	-4.62%	↓	-5.89%	↓
U - Utilities	\$402,790	\$199,194	-50.55%	↓	-35.98%	↓
X - SW Littleton	\$40,906	\$86,664	111.86%	↑	46.27%	↑
Y - Out of City	\$200,008	\$133,252	-33.38%	↓	12.29%	↑
Z - Out of State	\$648,969	\$510,574	-21.33%	↓	16.08%	↑
Refund & Adjustments	-\$172,449	-\$17,152				
<b>Total - All Area</b>	<b>\$2,347,523</b>	<b>\$2,186,650</b>	<b>-6.85%</b>	<b>↓</b>	<b>5.14%</b>	<b>↑</b>



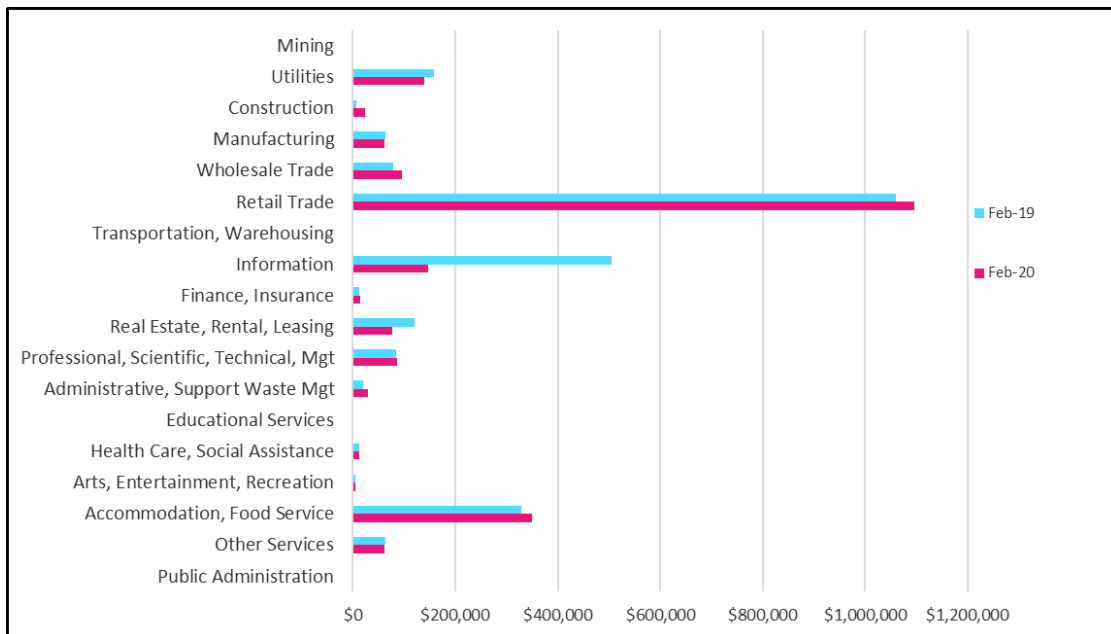
**Sales and Use Tax Revenues**  
**Percentage of Collections by Geographical Location**  
**February 2020**  
**(January Filing Period)**



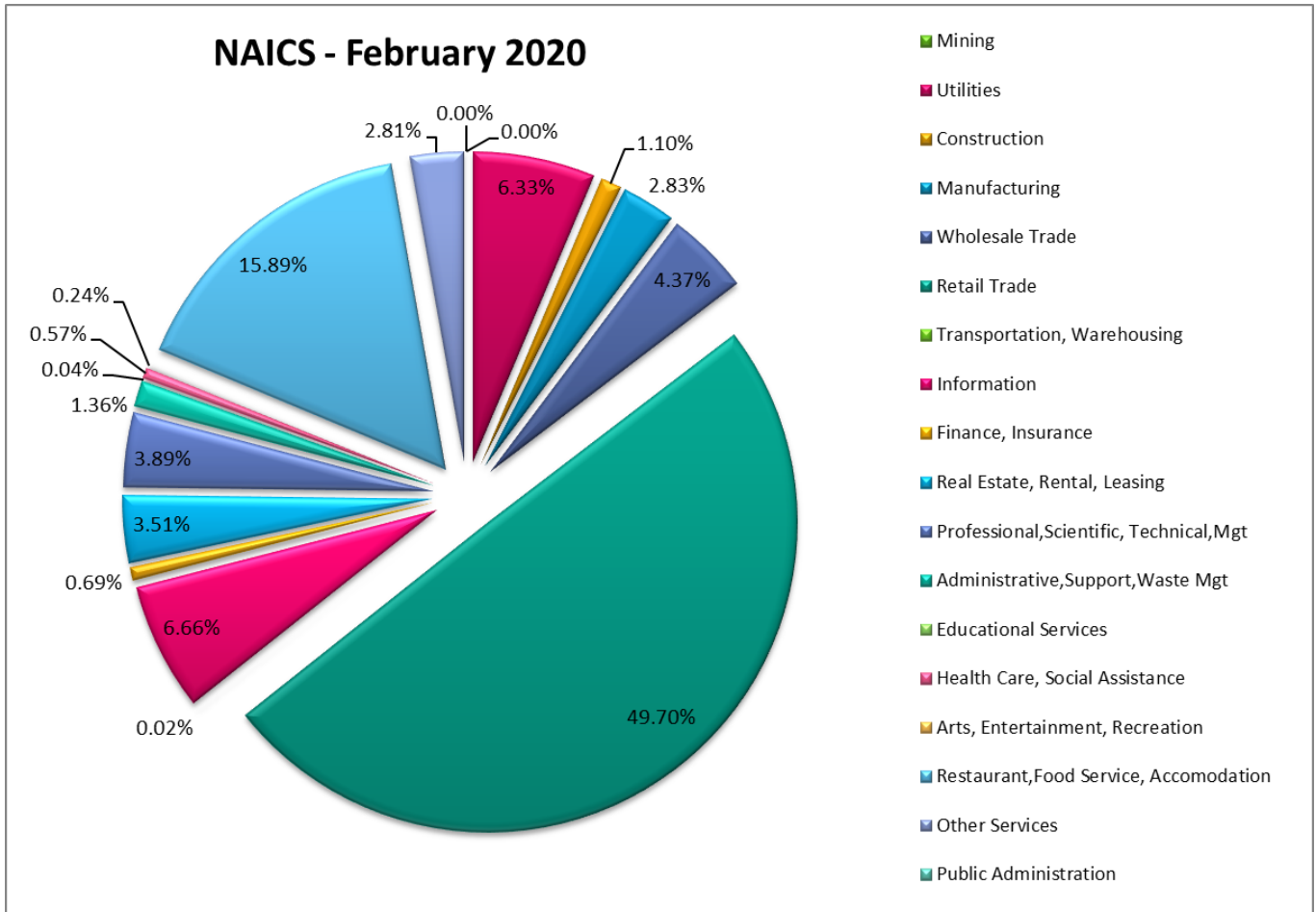
### Sales and Use Tax Trends by NAICS – Industry

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

NAICS SECTORS	Feb-19	Feb-20	Feb 19 vs. Feb 20	Month-to-Month % of Change	YTD	YTD % of Change
Mining	\$0	\$0	0.00%	↑	100.00%	↑
Utilities	\$157,459	\$139,487	-11.41%	↓	-8.80%	↓
Construction	\$6,707	\$24,246	261.51%	↑	42.86%	↑
Manufacturing	\$64,452	\$62,261	-3.40%	↓	-0.79%	↓
Wholesale Trade	\$78,631	\$96,340	22.52%	↑	-1.82%	↓
Retail Trade	\$1,060,067	\$1,095,281	3.32%	↑	13.36%	↑
Transportation, Warehousing	\$299	\$342	14.40%	↑	-66.47%	↓
Information	\$504,272	\$146,754	-70.90%	↓	-34.15%	↓
Finance, Insurance	\$11,934	\$15,133	26.81%	↑	17.15%	↑
Real Estate, Rental, Leasing	\$120,522	\$77,335	-35.83%	↓	-15.84%	↓
Professional, Scientific, Technical, Mgt	\$84,873	\$85,665	0.93%	↑	41.81%	↑
Administrative, Support Waste Mgt	\$20,711	\$29,962	44.67%	↑	4.66%	↑
Educational Services	\$208	\$927	345.01%	↑	51.18%	↑
Health Care, Social Assistance	\$12,833	\$12,496	-2.63%	↓	-14.85%	↓
Arts, Entertainment, Recreation	\$4,848	\$5,328	9.90%	↑	48.97%	↑
Accommodation, Food Service	\$327,929	\$350,236	6.80%	↑	5.47%	↑
Other Services	\$64,227	\$62,009	-3.45%	↓	10.12%	↑
Public Administration	\$0	\$0	-100.00%	↓	-50.72%	↓
Refund & Adjustments	-\$172,449	-\$17,152				
<b>TOTAL</b>	<b>\$2,347,523</b>	<b>\$2,186,650</b>	<b>-6.85%</b>	<b>↓</b>	<b>5.14%</b>	<b>↑</b>



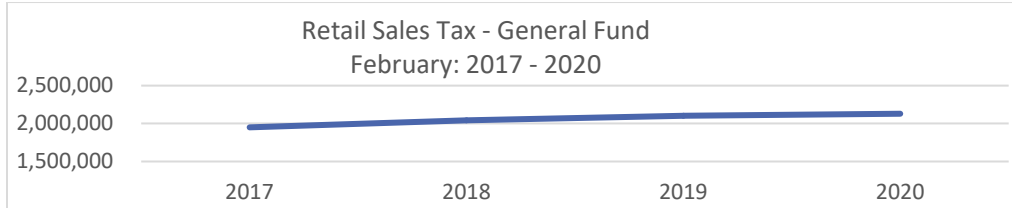
**Sales and Use Tax Revenues  
Percentage of Collections by Industry (NAICS)  
February 2020  
(January Filing Period)**



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

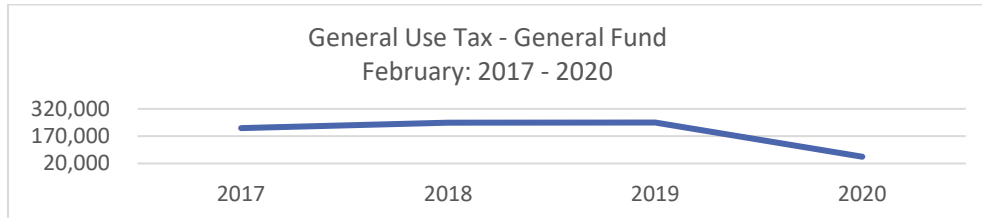
**Retail Sales Tax - General Fund**

	2017		2018		2019		2020		% Over(Under) Previous Year
<b>Jan</b>	\$	3,536,813	\$	3,403,656	\$	3,450,672	\$	3,876,757	12.35%
<b>Feb</b>	\$	1,950,087	\$	2,042,580	\$	2,102,509	\$	2,129,380	1.28%
<b>YTD Total</b>	<b>\$</b>	<b>5,486,900</b>	<b>\$</b>	<b>5,446,236</b>	<b>\$</b>	<b>5,553,181</b>	<b>\$</b>	<b>6,006,137</b>	



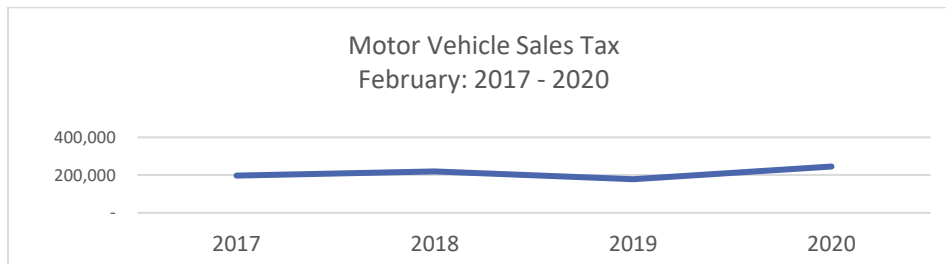
**General Use Tax - General Fund**

	2017		2018		2019		2020		% Over(Under) Previous Year
<b>Jan</b>	\$	830,938	\$	300,586	\$	305,592	\$	353,871	15.80%
<b>Feb</b>	\$	213,864	\$	244,152	\$	245,014	\$	57,270	-76.63%
<b>YTD Total</b>	<b>\$</b>	<b>1,044,802</b>	<b>\$</b>	<b>544,738</b>	<b>\$</b>	<b>550,607</b>	<b>\$</b>	<b>411,140</b>	



**Motor Vehicles Sales Tax - General Fund**

	2017		2018		2019		2020		% Over(Under) Previous Year
<b>Jan</b>	\$	204,789	\$	171,716	\$	265,667	\$	230,784	-13.13%
<b>Feb</b>	\$	196,886	\$	219,743	\$	178,221	\$	245,434	37.71%
<b>YTD Total</b>	<b>\$</b>	<b>401,676</b>	<b>\$</b>	<b>391,459</b>	<b>\$</b>	<b>443,888</b>	<b>\$</b>	<b>476,219</b>	





## Building Use Tax Revenues – Capital Projects Fund

### Building Use Tax - Capital Projects Fund

	2017		2018		2019		2020		% Over(Under) Previous Year
<b>Jan</b>	\$	39,235	\$	74,220	\$	67,084	\$	148,259	121.00%
<b>Feb</b>	\$	102,902	\$	113,758	\$	282,498	\$	119,344	-57.75%
<b>YTD Total</b>	<b>\$</b>	<b>142,137</b>	<b>\$</b>	<b>187,978</b>	<b>\$</b>	<b>349,582</b>	<b>\$</b>	<b>267,603</b>	

