



Sales and Use Tax Report April 2020



Finance Department
Issued
May 7, 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).

April 2020

General Fund

Retail Sales tax	\$2,331,844
General Use tax	\$82,690
Motor Vehicle tax	\$128,498

**April 2020
Total = \$2,782,236**

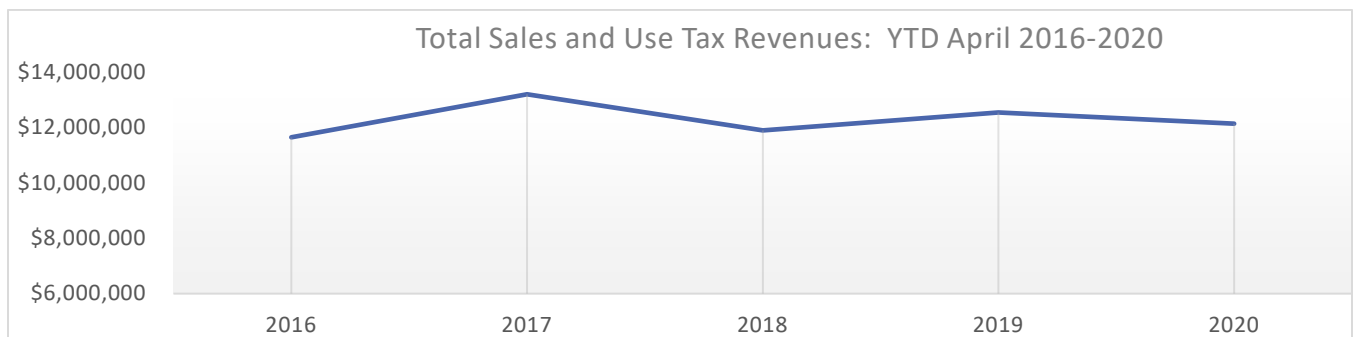
Capital Projects Fund

Building Use	\$239,204
--------------	-----------

**April 2020
Year-to-Date
Total = \$12,140,783**

April 2020 Year-to-Date

General Fund	
Retail Sales tax	\$10,191,067
General Use tax	\$577,913
Motor Vehicle tax	\$794,455
Capital Projects Fund	
Building Use tax	\$577,348



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%.

April 2020 compared to April 2019:

- Retail sales tax revenues were \$337,467 (12.6%) lower than 2019.
- General use tax revenues were \$131,727 (61.4%) lower than 2019.
- Motor vehicle tax revenues were \$60,416 (32%) lower than 2019.

Year-to-date:

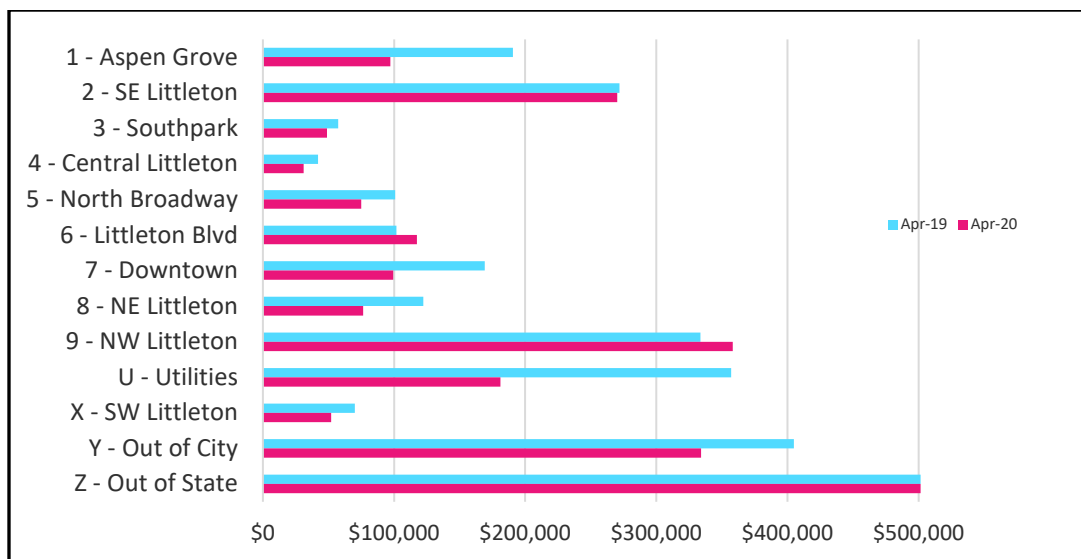
- Retail sales tax revenues were \$48,617 (less than 1%) higher as compared to 2019.
- General use tax revenues were \$403,255 (41%) lower as compared to 2019.
- Motor vehicle tax revenues were \$9,231 (less than 1%) lower as compared to 2019.

Overall, April YTD 2020 sales and use taxes for the General Fund were lower than 2019 by 3%.

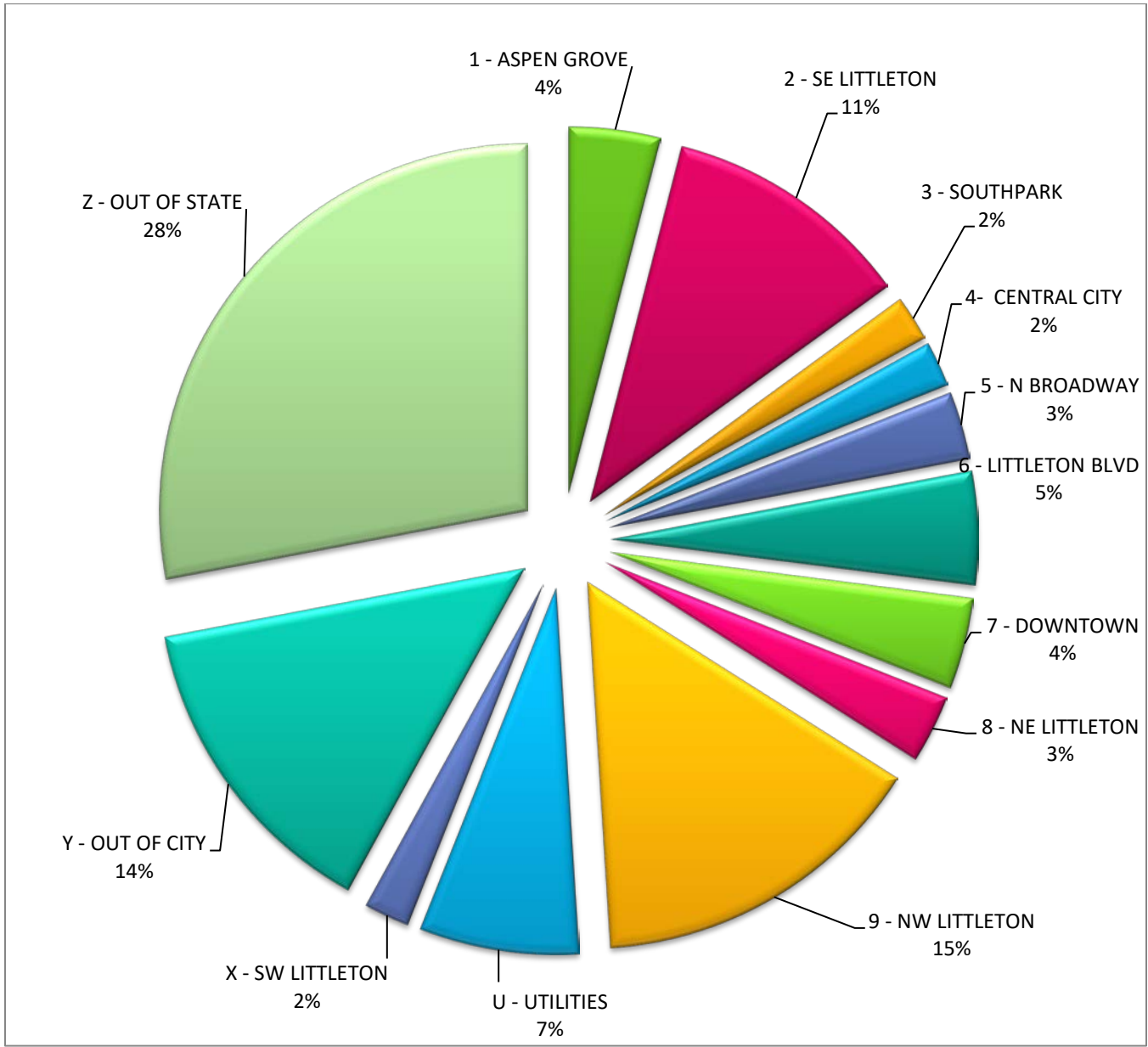
Retail Sales and General Use Tax by Geographic Location

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

Location	Apr-19	Apr-20	Apr 19 vs. Apr 20	Month-to-Month % of Change	YTD	YTD % of Change
1 - Aspen Grove	\$190,588	\$97,266	-48.97%	↓	-10.88%	↓
2 - SE Littleton	\$271,974	\$270,208	-0.65%	↓	0.62%	↑
3 - Southpark	\$57,395	\$48,921	-14.76%	↓	-9.72%	↓
4 - Central Littleton	\$42,147	\$31,153	-26.08%	↓	7.25%	↑
5 - North Broadway	\$100,858	\$74,916	-25.72%	↓	-4.35%	↓
6 - Littleton Blvd	\$101,804	\$117,476	15.39%	↑	18.71%	↑
7 - Downtown	\$169,096	\$99,415	-41.21%	↓	-9.82%	↓
8 - NE Littleton	\$122,306	\$76,376	-37.55%	↓	-22.68%	↓
9 - NW Littleton	\$333,528	\$358,176	7.39%	↑	1.93%	↑
U - Utilities	\$357,067	\$181,201	-49.25%	↓	-38.20%	↓
X - SW Littleton	\$70,023	\$52,070	-25.64%	↓	14.27%	↑
Y - Out of City	\$404,948	\$334,105	-17.49%	↓	-6.33%	↓
Z - Out of State	\$672,843	\$688,208	2.28%	↑	9.76%	↑
Refund & Adjustments	-\$10,852	-\$14,957				
Total - All Area	\$2,883,726	\$2,414,534	-16.27%	↓	-3.19%	↓



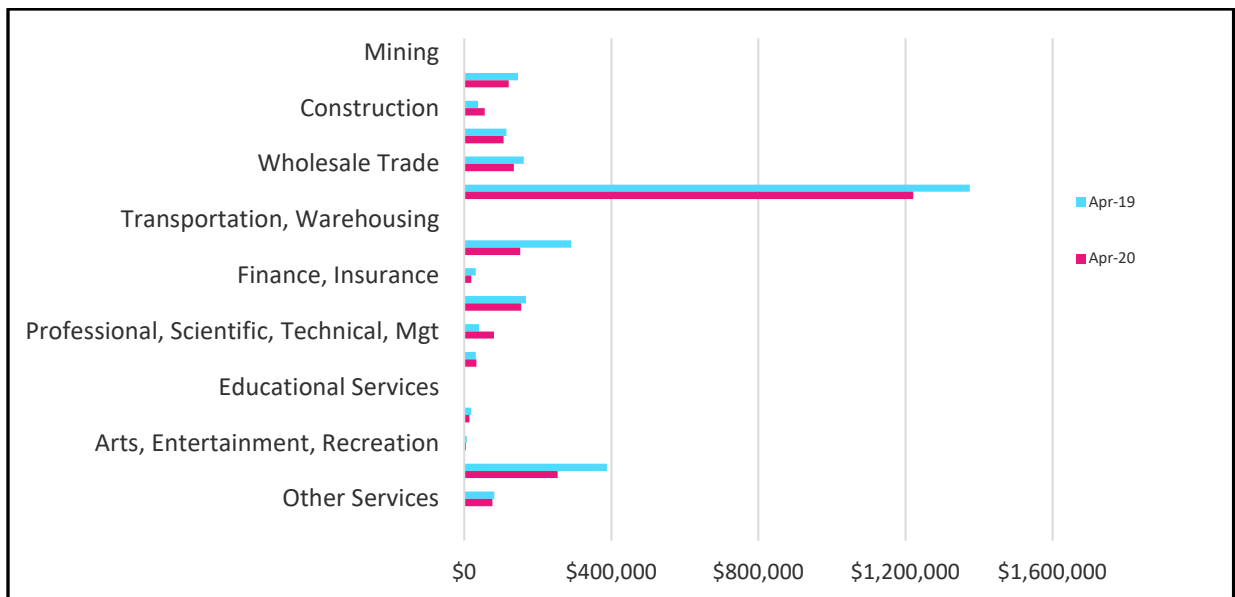
Retail Sales and General Use Tax Revenues
Percentage of Collections by Geographical Location
April 2020
(March Filing Period)



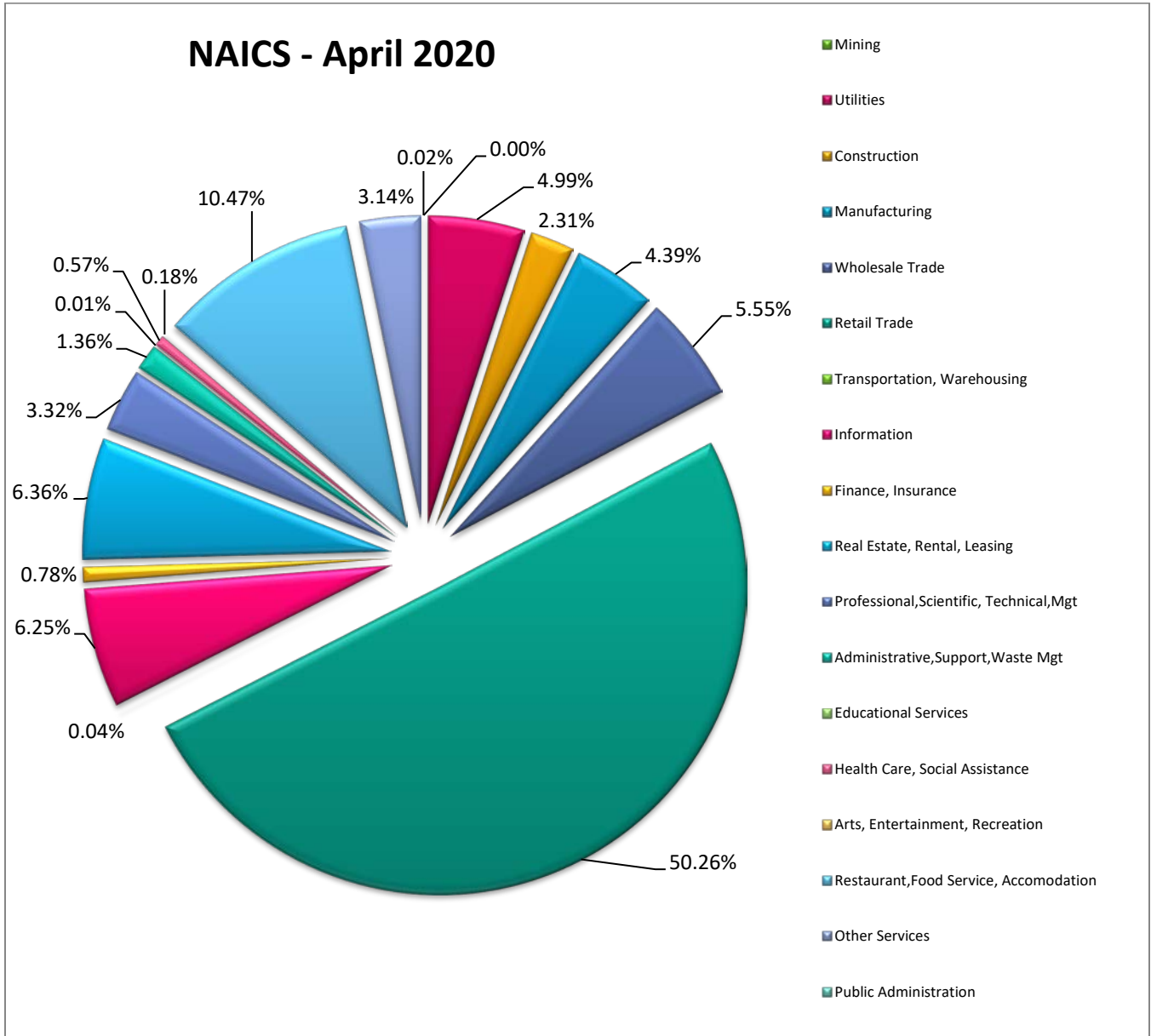
Retail Sales and General Use Tax Trends by NAICS – Industry

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

NAICS SECTORS	Apr-19	Apr-20	Apr 19 vs. Apr 20	Month-to-Month % of Change	YTD	YTD % of Change
Mining	\$0	\$0	0.00%	↑	0.00%	↑
Utilities	\$145,724	\$121,173	-16.85%	↓	-12.12%	↓
Construction	\$37,624	\$56,022	48.90%	↑	29.08%	↑
Manufacturing	\$114,722	\$106,677	-7.01%	↓	-3.28%	↓
Wholesale Trade	\$161,792	\$134,884	-16.63%	↓	-5.51%	↓
Retail Trade	\$1,374,654	\$1,221,086	-11.17%	↓	2.64%	↑
Transportation, Warehousing	\$1,713	\$1,073	-37.39%	↓	-63.74%	↓
Information	\$290,722	\$151,887	-47.76%	↓	-35.33%	↓
Finance, Insurance	\$31,660	\$19,012	-39.95%	↓	-10.48%	↓
Real Estate, Rental, Leasing	\$167,672	\$154,425	-7.90%	↓	-13.84%	↓
Professional, Scientific, Technical, Mgt	\$40,418	\$80,614	99.45%	↑	27.02%	↑
Administrative, Support Waste Mgt	\$31,110	\$33,101	6.40%	↑	1.71%	↑
Educational Services	\$348	\$139	-59.96%	↓	34.12%	↑
Health Care, Social Assistance	\$19,365	\$13,879	-28.33%	↓	-11.09%	↓
Arts, Entertainment, Recreation	\$7,313	\$4,335	-40.72%	↓	15.19%	↑
Accommodation, Food Service	\$387,851	\$254,309	-34.43%	↓	-5.75%	↓
Other Services	\$81,566	\$76,364	-6.38%	↓	2.00%	↑
Public Administration	\$324	\$510	0.00%	↑	-21.74%	↓
Refund & Adjustments	-\$10,852	-\$14,957				
TOTAL	\$2,883,726	\$2,414,534	-16.27%	↓	-3.19%	↓



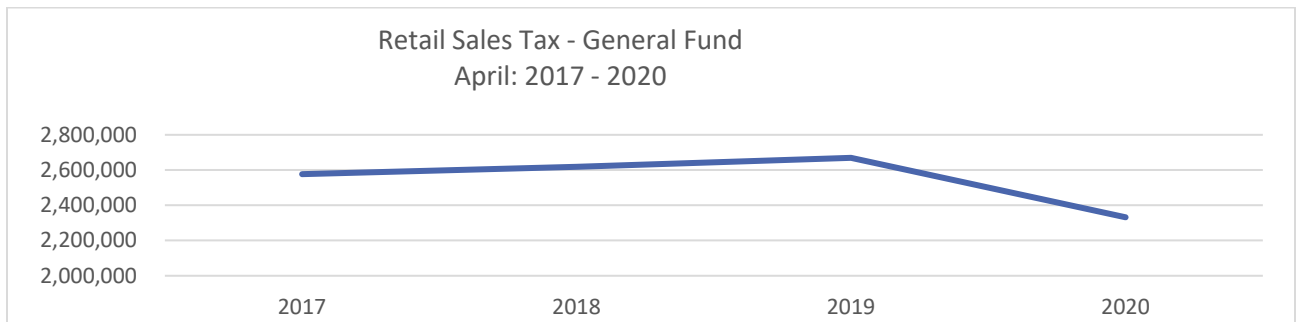
**Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
April 2020
(March Filing Period)**



Sales and Use Tax Revenues for April 2020
(filing period March 2020)

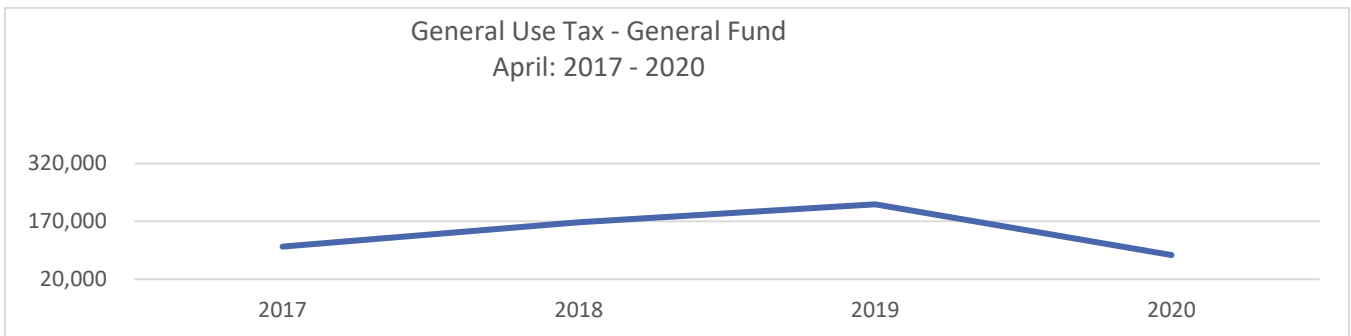
Retail Sales Tax - General Fund

	2017		2018		2019		2020		% Over(Under) Previous Year
Jan	\$	3,536,813	\$	3,403,656	\$	3,450,672	\$	3,876,757	12.35%
Feb	\$	1,950,087	\$	2,042,580	\$	2,102,509	\$	2,129,380	1.28%
Mar	\$	1,857,651	\$	1,757,717	\$	1,919,958	\$	1,853,086	-3.48%
Apr	\$	2,576,273	\$	2,618,715	\$	2,669,311	\$	2,331,844	-12.64%
YTD Total	\$	9,920,824	\$	9,822,667	\$	10,142,450	\$	10,191,067	



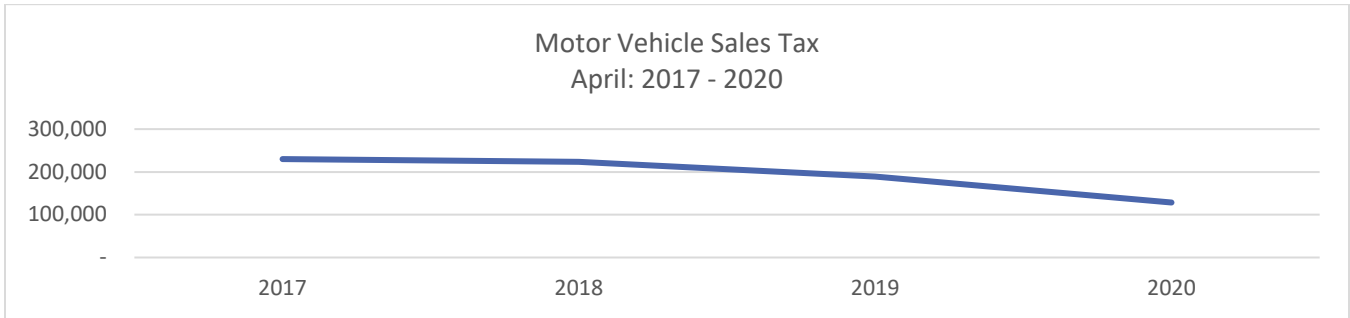
General Use Tax - General Fund

	2017		2018		2019		2020		% Over(Under) Previous Year
Jan	\$	830,938	\$	300,586	\$	305,592	\$	353,871	15.80%
Feb	\$	213,864	\$	244,152	\$	245,014	\$	57,270	-76.63%
Mar	\$	750,081	\$	45,818	\$	216,146	\$	84,082	-61.10%
Apr	\$	104,460	\$	168,105	\$	214,415	\$	82,690	-61.43%
YTD Total	\$	1,899,343	\$	758,661	\$	981,168	\$	577,913	



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%
Feb	\$	196,886	\$	219,743	\$	178,221	\$	245,434	37.71%
Mar	\$	167,350	\$	181,305	\$	170,884	\$	189,739	11.03%
Apr	\$	230,008	\$	223,326	\$	188,914	\$	128,498	-31.98%
YTD Total	\$	799,034	\$	796,090	\$	803,686	\$	794,455	



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%
Feb	\$	102,902	\$	113,758	\$	282,498	\$	119,344	-57.75%
Mar	\$	362,226	\$	118,006	\$	53,536	\$	70,541	31.76%
Apr	\$	78,662	\$	215,873	\$	216,396	\$	239,204	10.54%
YTD Total	\$	583,025	\$	521,856	\$	619,514	\$	577,348	

