



Sales and Use Tax Report May 2020



Finance Department
Issued
June 4, 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).

May 2020

General Fund

Retail Sales tax	\$1,753,173
General Use tax	\$44,583
Motor Vehicle tax	\$141,362

Capital Projects Fund

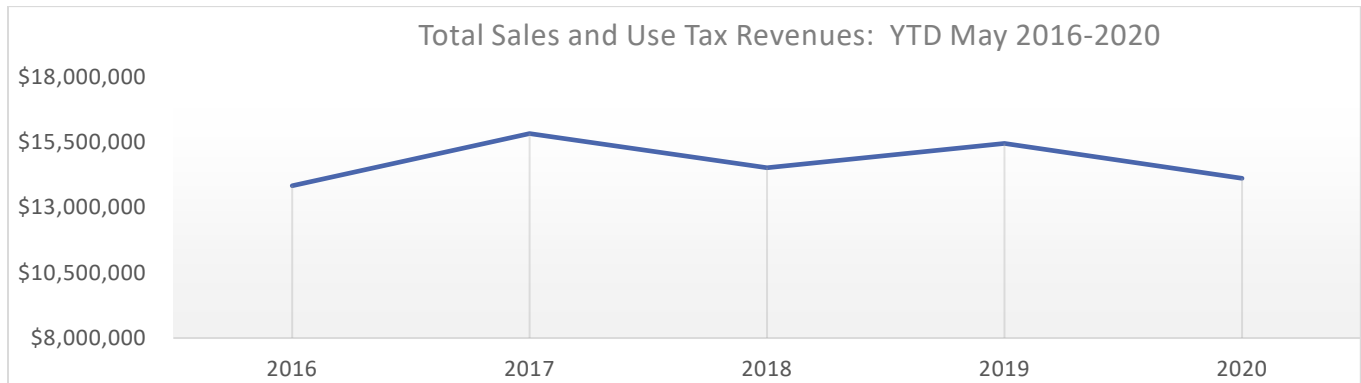
Building Use	\$42,430
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May 2020
Total = \$ 1,981,548

May 2020
Year-to-Date
Total = \$14,122,331

May 2020 Year-to-Date

General Fund	
Retail Sales tax	\$11,944,241
General Use tax	\$622,495
Motor Vehicle tax	\$935,817
Capital Projects Fund	
Building Use tax	\$619,778



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%.

May 2020 compared to May 2019:

- Retail sales tax revenues were \$725,873 or 29% lower than 2019.
- General use tax revenues are \$14,029 or 24% lower than 2019.
- Motor vehicle tax revenues are \$113,485 or 45% lower than 2019.

Year-to-date:

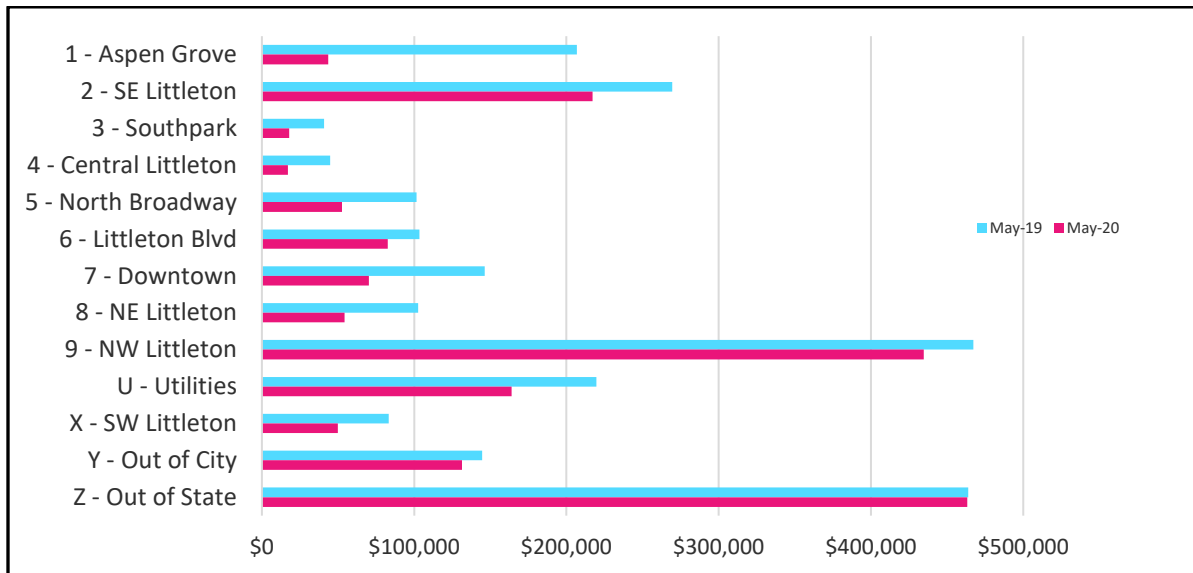
- Retail sales tax revenues were \$677,256 or 5% lower than 2019.
- General use tax revenues were \$417,285 or 40% lower than 2019.
- Motor vehicle tax revenues were \$122,715 or 12% lower than 2019.

Overall, May YTD 2020 sales and use taxes for the General Fund were lower than 2019 by 8.3%.

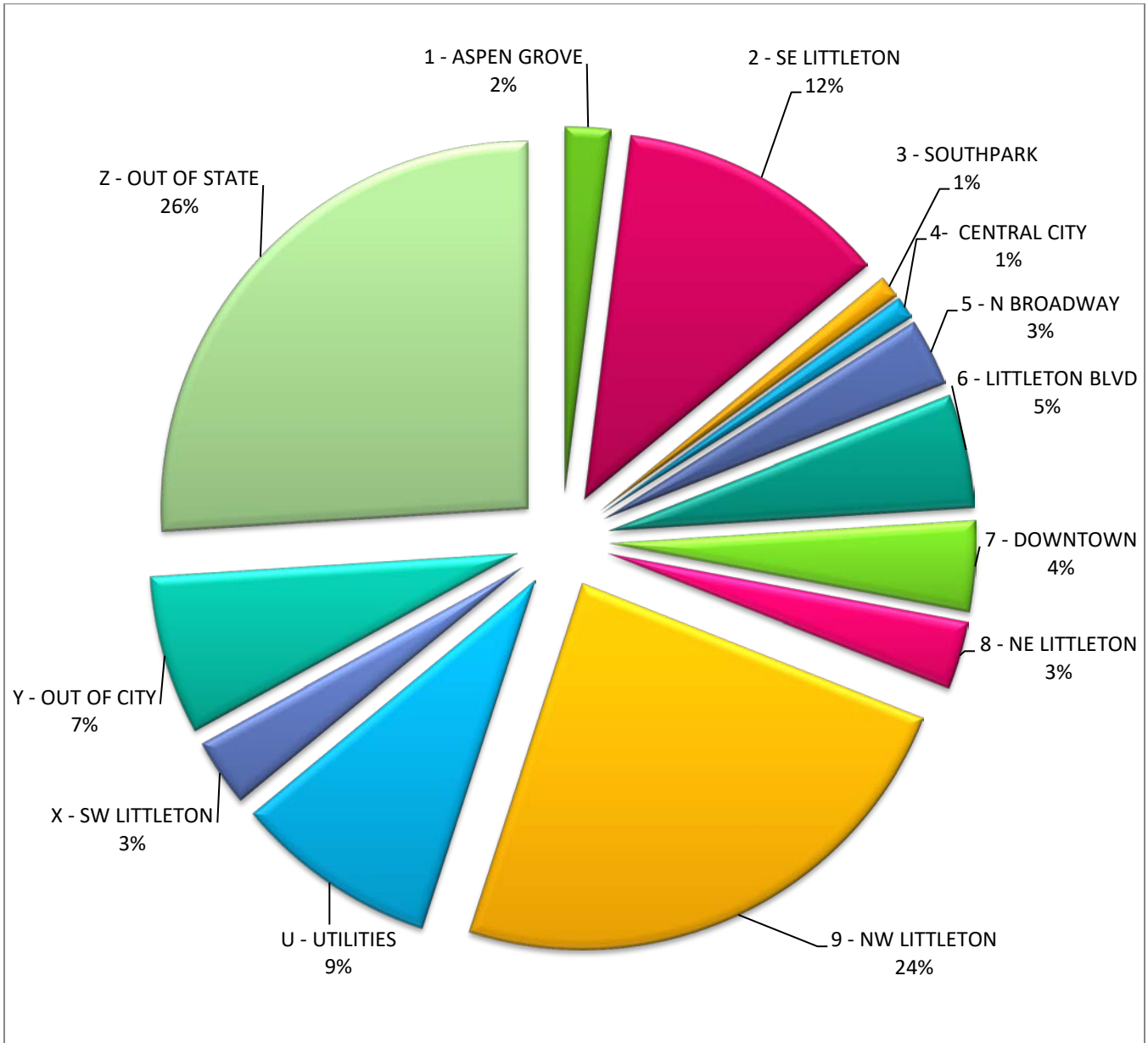
Retail Sales and General Use Tax by Geographic Location

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

Location	May-19	May-20	May 19 vs. May 20	Month-to-Month % of Change	YTD	YTD % of Change
1 - Aspen Grove	\$206,816	\$43,632	-78.90%	↓	-24.31%	↓
2 - SE Littleton	\$269,453	\$217,048	-19.45%	↓	-3.34%	↓
3 - Southpark	\$40,891	\$18,024	-55.92%	↓	-15.84%	↓
4 - Central Littleton	\$44,747	\$17,031	-61.94%	↓	-8.28%	↓
5 - North Broadway	\$101,644	\$52,658	-48.19%	↓	-13.66%	↓
6 - Littleton Blvd	\$103,542	\$82,728	-20.10%	↓	10.98%	↑
7 - Downtown	\$146,315	\$70,240	-51.99%	↓	-17.62%	↓
8 - NE Littleton	\$102,658	\$54,283	-47.12%	↓	-26.90%	↓
9 - NW Littleton	\$467,251	\$434,686	-6.97%	↓	-0.36%	↓
U - Utilities	\$219,571	\$163,991	-25.31%	↓	-36.37%	↓
X - SW Littleton	\$83,195	\$49,780	-40.16%	↓	1.48%	↑
Y - Out of City	\$233,770	\$131,326	-43.82%	↓	-11.75%	↓
Z - Out of State	\$518,982	\$463,184	-10.75%	↓	6.41%	↑
Refund & Adjustments	-\$1,179	-\$855				
Total - All Area	\$2,537,658	\$1,797,756	-29.16%	↓	-8.01%	↓



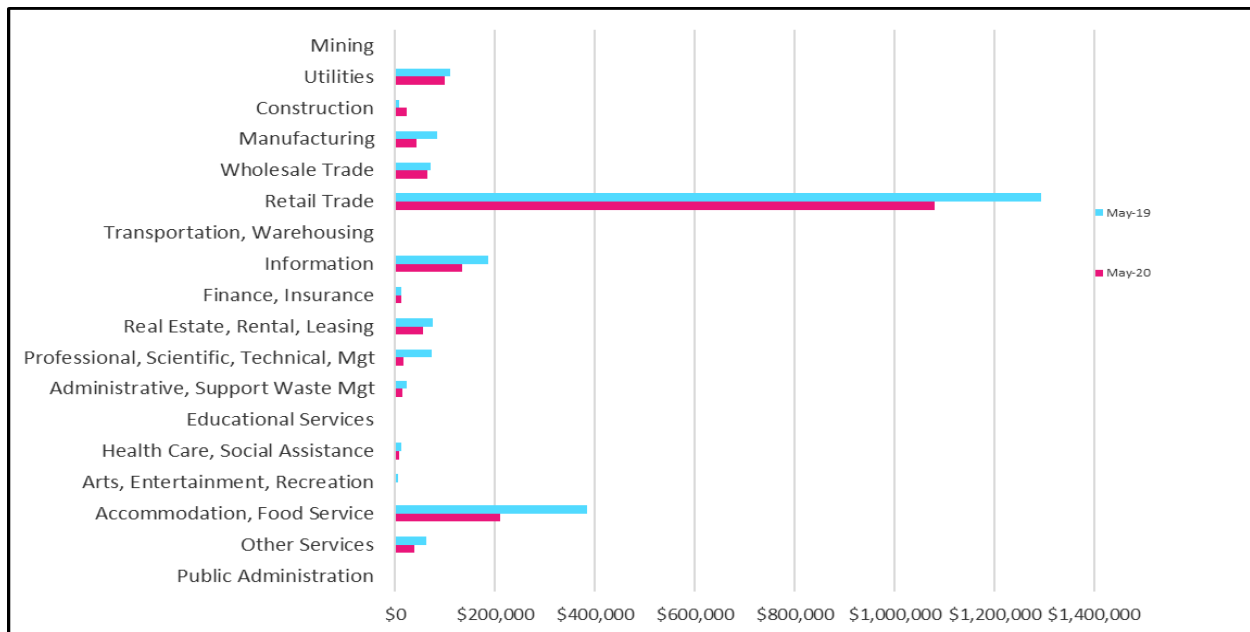
Retail Sales and General Use Tax Revenues
Percentage of Collections by Geographical Location
May 2020
(April Filing Period)



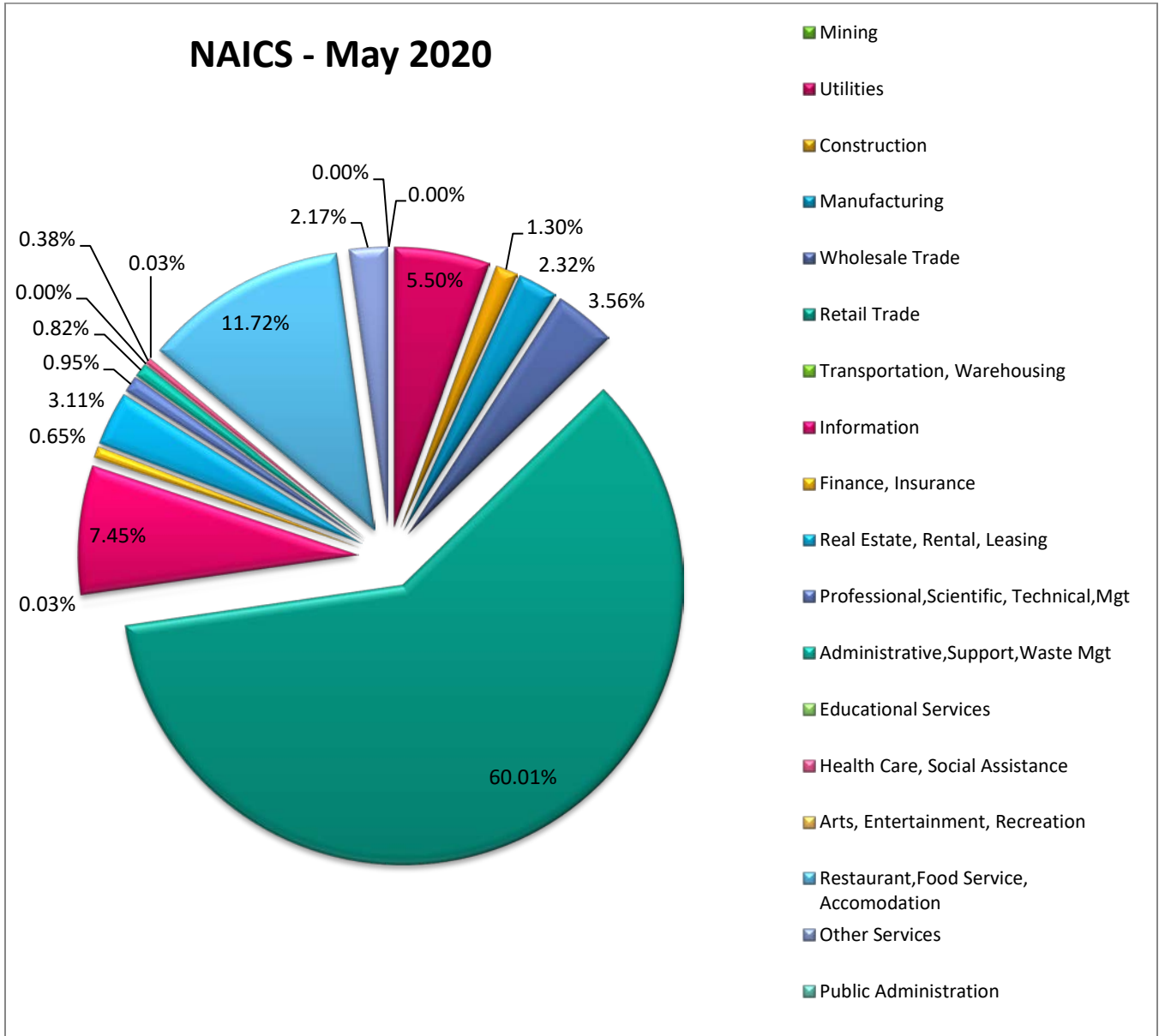
Retail Sales and General Use Tax Trends by NAICS – Industry

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

NAICS SECTORS	May-19	May-20	May 19 vs. May 20	Month-to-Month % of Change	YTD	YTD % of Change
Mining	\$0	\$0	0.00%	↑	0.00%	↑
Utilities	\$109,075	\$98,988	-9.25%	↓	-11.66%	↓
Construction	\$8,096	\$23,433	189.44%	↑	37.65%	↑
Manufacturing	\$83,770	\$41,744	-50.17%	↓	-10.49%	↓
Wholesale Trade	\$69,841	\$64,051	-8.29%	↓	-5.84%	↓
Retail Trade	\$1,436,799	\$1,079,319	-24.88%	↓	-1.12%	↓
Transportation, Warehousing	\$360	\$561	55.65%	↑	-61.84%	↓
Information	\$185,732	\$134,028	-27.84%	↓	-34.37%	↓
Finance, Insurance	\$11,386	\$11,601	1.89%	↑	-9.09%	↓
Real Estate, Rental, Leasing	\$74,187	\$55,977	-24.55%	↓	-14.99%	↓
Professional, Scientific, Technical, Mgt	\$72,004	\$17,085	-76.27%	↓	7.74%	↑
Administrative, Support Waste Mgt	\$23,317	\$14,718	-36.88%	↓	-4.18%	↓
Educational Services	\$132	\$0	-100.00%	↓	27.68%	↑
Health Care, Social Assistance	\$11,244	\$6,852	-39.06%	↓	-14.51%	↓
Arts, Entertainment, Recreation	\$6,250	\$468	-92.51%	↓	-6.88%	↓
Accommodation, Food Service	\$383,504	\$210,712	-45.06%	↓	-13.89%	↓
Other Services	\$63,140	\$39,072	-38.12%	↓	-5.01%	↓
Public Administration	\$0	\$0	0.00%	↑	-21.74%	↓
Refund & Adjustments	-\$1,179	-\$855				
TOTAL	\$2,537,658	\$1,797,756	-29.16%	↓	-8.01%	↓



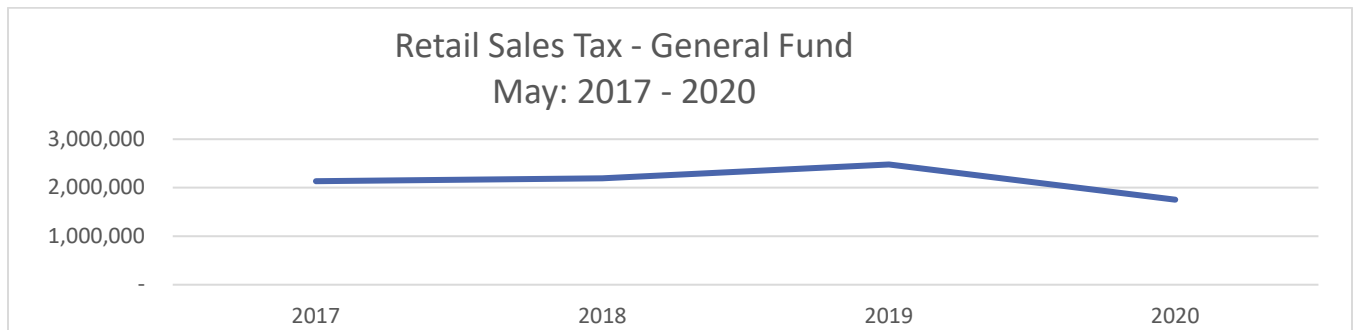
**Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
May 2020
(April Filing Period)**



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

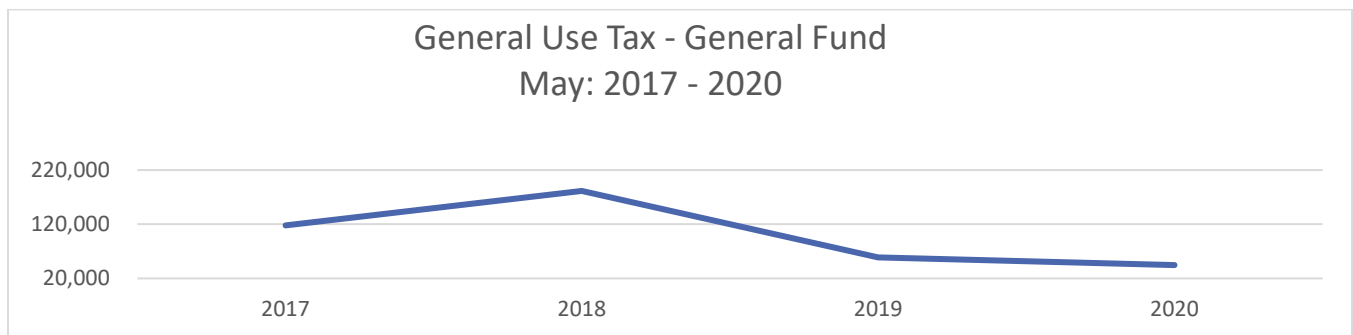
Retail Sales Tax - General Fund

	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%
May	\$	2,131,138	\$	2,194,168	\$	2,479,046	\$	1,753,173	-29.28%
YTD Total	\$	12,051,962	\$	12,016,835	\$	12,621,497	\$	11,944,241	



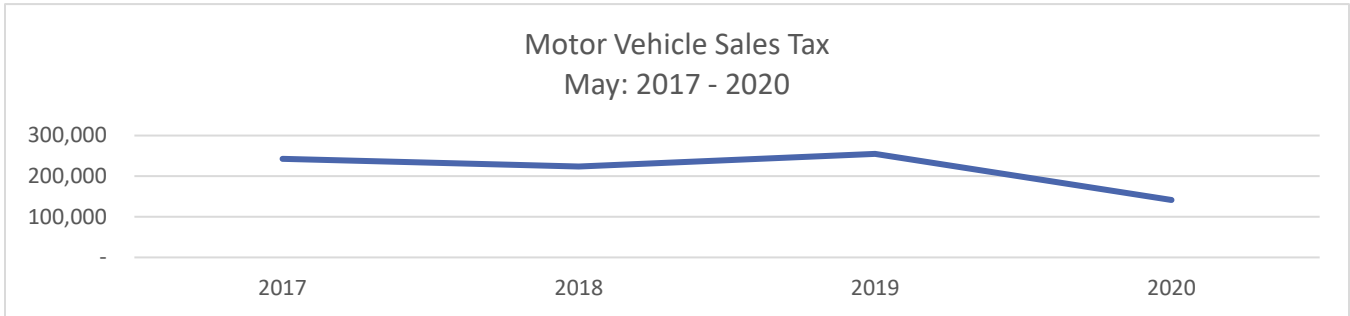
General Use Tax - General Fund

	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%
May	\$	117,744	\$	181,455	\$	58,612	\$	44,583	-23.94%
YTD Total	\$	2,017,087	\$	940,116	\$	1,039,780	\$	622,495	



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%
May	\$	242,751	\$	223,445	\$	254,847	\$	141,362	-44.53%
YTD Total	\$	1,041,785	\$	1,019,535	\$	1,058,532	\$	935,817	



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%
May	\$	152,016	\$	35,561	\$	271,609	\$	42,430	-84.38%
YTD Total	\$	735,041	\$	557,417	\$	891,123	\$	619,778	

