

La Plata County, Colorado
Earned Sales Tax Comparison
For Sales Tax Earned August 2018 , Received October 2018

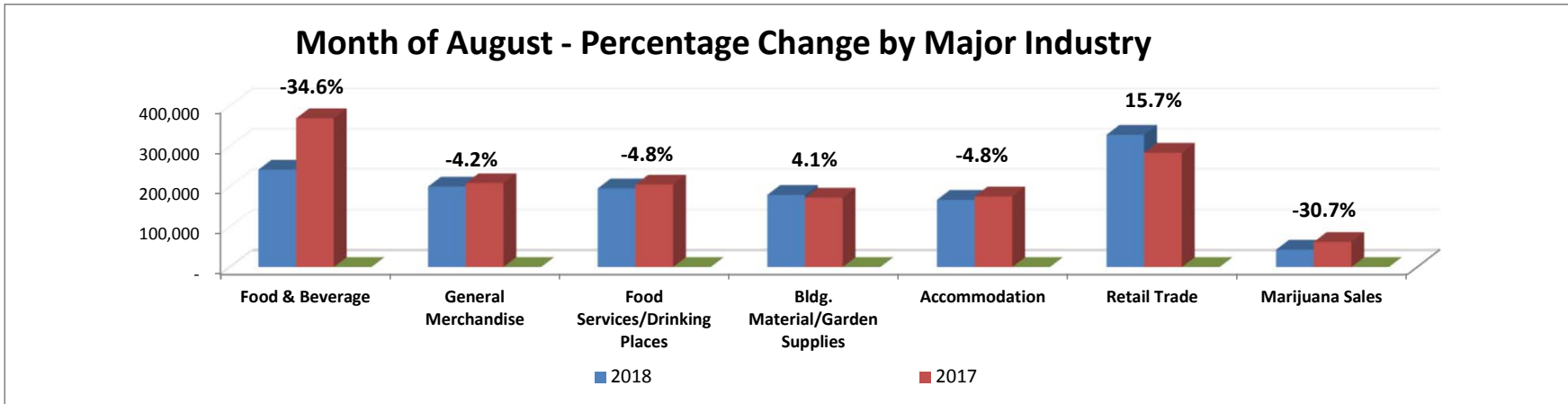
| Taxpayer - Type of Business | Month of August 2018 Sales Tax Revenue | | | | Year To Date Sales Tax Revenue | | | |
|--------------------------------|---|------------------|------------------|--------------|-----------------------------------|-------------------|------------------|--------------|
| | 2018 | 2017 | Chg. | % Chg. | 2018 | 2017 | Chg. | % Chg. |
| Food & Beverage | 240,949 | 368,440 | (127,491) | -34.6% | 1,839,934 | 1,889,855 | (49,921) | -2.6% |
| General Merchandise | 198,928 | 207,600 | (8,672) | -4.2% | 1,436,574 | 1,443,477 | (6,903) | -0.5% |
| Food Services/Drinking Places | 194,406 | 204,179 | (9,773) | -4.8% | 1,336,423 | 1,363,913 | (27,490) | -2.0% |
| Bldg. Material/Garden Supplies | 178,580 | 171,489 | 7,091 | 4.1% | 1,290,264 | 1,192,412 | 97,852 | 8.2% |
| Accommodation | 166,212 | 174,602 | (8,390) | -4.8% | 860,381 | 918,520 | (58,139) | -6.3% |
| Retail Trade | 327,584 | 283,059 | 44,525 | 15.7% | 2,272,030 | 2,162,758 | 109,272 | 5.1% |
| Marijuana Sales | 43,025 | 62,071 | (19,046) | -30.7% | 358,494 | 395,964 | (37,470) | -9.5% |
| Manufacturing | 69,795 | 71,661 | (1,866) | -2.6% | 529,771 | 511,124 | 18,647 | 3.6% |
| Wholesale Trade | 84,049 | 85,306 | (1,257) | -1.5% | 667,037 | 604,624 | 62,413 | 10.3% |
| All Other Classifications | 535,046 | 541,376 | (6,330) | -1.2% | 4,154,580 | 4,604,355 | (449,775) | -9.8% |
| Total Earned Sales Tax | 2,038,574 | 2,169,783 | (131,209) | -6.0% | 14,745,488 | 15,087,002 | (341,514) | -2.3% |

For the month of August sales tax revenue collection shows a decrease of \$131,209 or 6.0% over the same period last year. However, \$152,181 of the change between 2017 and 2018 is due to a timing difference of filings which related to periods other than August.

For the Year to date in August, sales tax revenue collection shows a decrease of \$341,514 or 2.3% over the same period last year. However, \$526,620 is related to one time collections in July 2017 based on the sale of assets.

Excluding the above anomalies, changes would be as follows:

| | Month of August 2018 Sales Tax Revenue | | | | Year to Date Sales Tax Revenue | | | |
|-------------------|---|-----------|--------|--------|-----------------------------------|------------|---------|--------|
| | 2018 | 2017 | Chg. | % Chg. | 2018 | 2017 | Chg. | % Chg. |
| Sales Tax Revenue | 1,971,114 | 1,950,142 | 20,972 | 1.08% | 14,745,488 | 14,560,382 | 185,106 | 1.27% |



La Plata County, Colorado
Allocation Comparison of Sales Tax Receipt
For the Month of August 2018

| Sales Tax Revenues Allocated: | Month of August 2018 Sales Tax Revenue | | | | Year To Date Sales Tax Revenue | | | |
|--------------------------------|---|-----------|-----------|--------|-----------------------------------|-----------|---------|--------|
| | 2018 | 2017 | Chg. | % Chg. | 2018 | 2017 | Chg. | % Chg. |
| City of Durango | 366,943 | 390,561 | (23,618) | -6.0% | 2,654,188 | 2,325,100 | 329,088 | 14.2% |
| Town of Bayfield | 81,543 | 86,791 | (5,248) | -6.0% | 589,820 | 516,689 | 73,131 | 14.2% |
| Town of Ignacio | 72,369 | 77,027 | (4,658) | -6.0% | 523,465 | 458,561 | 64,904 | 14.2% |
| Joint Sales Tax Fund | 224,243 | 238,676 | (14,433) | -6.0% | 1,622,004 | 1,420,894 | 201,110 | 14.2% |
| Capital Improvement Fund (LPC) | 83,333 | 62,500 | 20,833 | 33.3% | 666,667 | 437,500 | 229,167 | 52.4% |
| Road & Bridge Fund (LPC) | 230,833 | 230,833 | - | 0.0% | 1,846,667 | 1,615,833 | 230,834 | 14.3% |
| General Fund (LPC) | 979,310 | 1,083,395 | (104,085) | -9.6% | 6,842,678 | 6,142,643 | 700,035 | 11.4% |

Allocation of August 2018 Sales Tax Receipt

