

**La Plata County, Colorado**  
**Earned Sales Tax Comparison**  
**For Sales Tax Earned December 2018 , Received February 2019**

Taxpayer - Type of Business	Month of December 2018 Sales Tax Revenue				Year To Date Sales Tax Revenue			
	2018	2017	Chg.	% Chg.	2018	2017	Chg.	% Chg.
Food & Beverage	250,494	251,433	(939)	-0.4%	2,892,016	2,811,963	80,053	2.8%
General Merchandise	219,672	230,512	(10,840)	-4.7%	2,210,073	2,249,481	(39,408)	-1.8%
Food Services/Drinking Places	167,784	168,424	(640)	-0.4%	1,997,604	2,015,583	(17,979)	-0.9%
Bldg. Material/Garden Supplies	125,990	140,600	(14,610)	-10.4%	1,893,579	1,812,892	80,687	4.5%
Accommodation	108,551	86,135	22,416	26.0%	1,330,685	1,359,525	(28,840)	-2.1%
Retail Trade	425,100	347,159	77,941	22.5%	3,579,617	3,311,027	268,590	8.1%
Marijuana Sales	49,774	45,369	4,405	9.7%	552,857	575,312	(22,455)	-3.9%
Manufacturing	72,649	76,901	(4,252)	-5.5%	789,212	788,992	220	0.0%
Wholesale Trade	106,173	113,042	(6,869)	-6.1%	1,074,802	988,698	86,104	8.7%
All Other Classifications	560,177	553,948	6,229	1.1%	6,227,626	6,754,317	(526,691)	-7.8%
<b>Total Earned Sales Tax</b>	<b>2,086,364</b>	<b>2,013,523</b>	<b>72,841</b>	<b>3.6%</b>	<b>22,548,071</b>	<b>22,667,790</b>	<b>(119,719)</b>	<b>-0.5%</b>

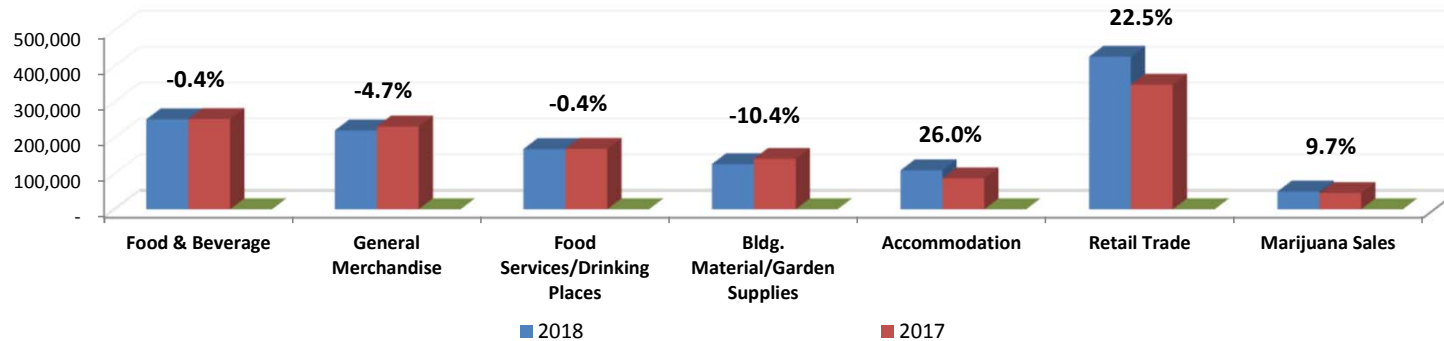
For the month of December sales tax revenue collection shows an increase of \$72,841 or 3.6% over the same period last year. However, \$10,504 of the change between 2017 and 2018 is due to a timing difference of filings which related to periods other than December.

For the Year to Date in December sales tax revenue collection shows a decrease of \$119,719 or 0.5% from the same period last year. However, \$526,620 of the change 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 December 2018 Sales Tax Revenue				Year to Date Sales Tax Revenue			
	2018	2017	Chg.	% Chg.	2018	2017	Chg.	% Chg.
Sales Tax Revenue	2,009,612	1,947,275	62,337	3.2%	22,548,071	22,141,170	406,901	1.8%

**Month of December - Percentage Change by Major Industry**



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

Sales Tax Revenues Allocated:	Month of December 2018 Sales Tax Revenue				Year To Date Sales Tax Revenue			
	2018	2017	Chg.	% Chg.	2018	2017	Chg.	% Chg.
City of Durango	375,546	362,434	13,112	3.6%	4,058,653	4,080,202	(21,549)	-0.5%
Town of Bayfield	83,455	80,541	2,914	3.6%	901,923	906,712	(4,789)	-0.5%
Town of Ignacio	74,066	71,480	2,586	3.6%	800,457	804,707	(4,250)	-0.5%
Joint Sales Tax Fund	229,500	221,488	8,012	3.6%	2,480,288	2,493,457	(13,169)	-0.5%
Capital Improvement Fund (LPC)	83,333	62,500	20,833	33.3%	1,000,000	750,000	250,000	33.3%
Road & Bridge Fund (LPC)	230,833	230,833	-	0.0%	2,770,000	2,770,000	-	0.0%
General Fund (LPC)	1,009,631	984,247	25,384	2.6%	10,536,750	10,862,712	(325,962)	-3.0%

**Allocation of December 2018 Sales Tax Receipt**

