

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

Taxpayer - Type of Business	Month of October 2018 Sales Tax Revenue				Year To Date Sales Tax Revenue			
	2018	2017	Chg.	% Chg.	2018	2017	Chg.	% Chg.
Food & Beverage	326,395	236,408	89,987	38.1%	2,411,718	2,353,789	57,929	2.5%
General Merchandise	182,974	190,553	(7,579)	-4.0%	1,802,564	1,830,135	(27,571)	-1.5%
Food Services/Drinking Places	167,112	164,070	3,042	1.9%	1,689,388	1,716,642	(27,254)	-1.6%
Bldg. Material/Garden Supplies	168,327	173,796	(5,469)	-3.1%	1,622,692	1,520,818	101,874	6.7%
Accommodation	106,415	115,661	(9,246)	-8.0%	1,155,843	1,220,870	(65,027)	-5.3%
Retail Trade	274,932	254,017	20,915	8.2%	2,852,944	2,705,049	147,895	5.5%
Marijuana Sales	47,092	48,089	(997)	-2.1%	463,329	489,133	(25,804)	-5.3%
Manufacturing	55,770	72,311	(16,541)	-22.9%	661,688	653,213	8,475	1.3%
Wholesale Trade	106,049	98,899	7,150	7.2%	862,375	791,326	71,049	9.0%
All Other Classifications	480,037	511,970	(31,933)	-6.2%	5,175,179	5,703,152	(527,973)	-9.3%
Total Earned Sales Tax	1,915,103	1,865,774	49,329	2.6%	18,697,720	18,984,127	(286,407)	-1.5%

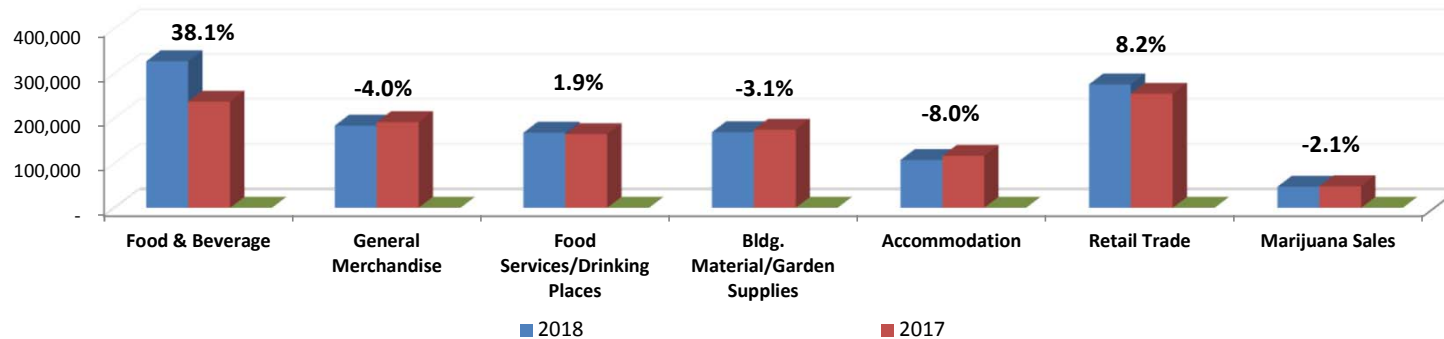
For the month of October sales tax revenue collection shows a increase of \$49,329 or 2.6% over the same period last year. However, \$26,685 of the change between 2017 and 2018 is due to a timing difference of filings which related to periods other than October.

For the Year to date in October, sales tax revenue collection shows a decrease of \$286,407 or 1.5% from 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 October 2018 Sales Tax Revenue				Year to Date Sales Tax Revenue			
	2018	2017	Chg.	% Chg.	2018	2017	Chg.	% Chg.
Sales Tax Revenue	1,741,718	1,665,704	76,014	4.6%	18,697,720	18,457,507	240,213	1.3%

Month of October - Percentage Change by Major Industry



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

Sales Tax Revenues Allocated:	Month of October 2018 Sales Tax Revenue				Year To Date Sales Tax Revenue			
	2018	2017	Chg.	% Chg.	2018	2017	Chg.	% Chg.
City of Durango	344,718	335,839	8,879	2.6%	3,365,590	3,417,143	(51,553)	-1.5%
Town of Bayfield	76,604	74,631	1,973	2.6%	747,909	759,365	(11,456)	-1.5%
Town of Ignacio	67,986	66,235	1,751	2.6%	663,769	673,936	(10,167)	-1.5%
Joint Sales Tax Fund	210,661	205,235	5,426	2.6%	2,056,749	2,088,254	(31,505)	-1.5%
Capital Improvement Fund (LPC)	83,333	62,500	20,833	33.3%	833,333	625,000	208,333	33.3%
Road & Bridge Fund (LPC)	230,833	230,833	-	0.0%	2,308,333	2,308,333	-	0.0%
General Fund (LPC)	900,968	890,501	10,467	1.2%	8,722,037	9,112,096	(390,059)	-4.3%

Allocation of October 2018 Sales Tax Receipt

