

La Plata County, Colorado
Earned Sales Tax Comparison
For Sales Tax Earned November 2019, Received January 2020

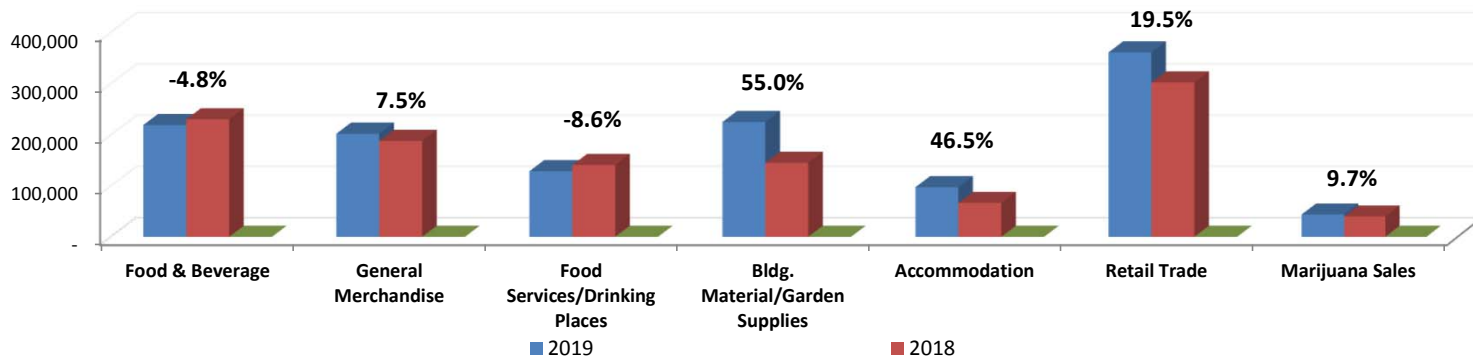
| Taxpayer - Type of Business | Month of November 2019 Sales Tax Revenue | | | | Year To Date Sales Tax Revenue | | | |
|--------------------------------|---|------------------|----------------|--------------|-----------------------------------|-------------------|------------------|-------------|
| | 2019 | 2018 | Chg. | % Chg. | 2019 | 2018 | Chg. | % Chg. |
| Food & Beverage | 218,749 | 229,804 | (11,055) | -4.8% | 2,725,695 | 2,641,521 | 84,174 | 3.2% |
| General Merchandise | 201,915 | 187,837 | 14,078 | 7.5% | 2,074,260 | 1,990,401 | 83,859 | 4.2% |
| Food Services/Drinking Places | 128,379 | 140,432 | (12,053) | -8.6% | 1,910,205 | 1,829,820 | 80,385 | 4.4% |
| Bldg. Material/Garden Supplies | 224,542 | 144,897 | 79,645 | 55.0% | 1,848,996 | 1,767,590 | 81,406 | 4.6% |
| Accommodation | 97,133 | 66,291 | 30,842 | 46.5% | 1,432,556 | 1,222,134 | 210,422 | 17.2% |
| Retail Trade | 360,324 | 301,573 | 58,751 | 19.5% | 3,651,062 | 3,154,518 | 496,544 | 15.7% |
| Marijuana Sales | 43,613 | 39,754 | 3,859 | 9.7% | 518,247 | 503,084 | 15,163 | 3.0% |
| Manufacturing | 76,871 | 54,875 | 21,996 | 40.1% | 867,983 | 716,563 | 151,420 | 21.1% |
| Wholesale Trade | 125,770 | 106,254 | 19,516 | 18.4% | 1,397,216 | 968,629 | 428,587 | 44.2% |
| All Other Classifications | 614,762 | 492,269 | 122,493 | 24.9% | 5,838,352 | 5,667,446 | 170,906 | 3.0% |
| Total Earned Sales Tax | 2,092,058 | 1,763,986 | 328,072 | 18.6% | 22,264,572 | 20,461,706 | 1,802,866 | 8.8% |

For the month of November sales tax revenue collection shows an increase of \$328,072 or 18.6% over the same period last year. However, \$136,565 of the change between 2018 and 2019 is due to a timing difference of filings which related to periods other than November.

Excluding the above anomalies, changes would be as follows:

| Sales Tax Revenue | Month of November 2019 Sales Tax Revenue | | | |
|-------------------|---|-----------|---------|--------|
| | 2019 | 2018 | Chg. | % Chg. |
| Sales Tax Revenue | 1,887,342 | 1,695,835 | 191,507 | 11.3% |

Month of November - Percentage Change by Major Industry



La Plata County, Colorado
Allocation Comparison of Sales Tax Receipt
For the Month of November 2019

| Sales Tax Revenues Allocated: | Month of November 2019 Sales Tax Revenue | | | |
|--------------------------------|---|---------|---------|--------|
| | 2019 | 2018 | Chg. | % Chg. |
| City of Durango | 376,570 | 317,518 | 59,052 | 18.6% |
| Town of Bayfield | 83,682 | 70,559 | 13,123 | 18.6% |
| Town of Ignacio | 74,268 | 62,622 | 11,646 | 18.6% |
| Joint Sales Tax Fund | 230,126 | 194,039 | 36,087 | 18.6% |
| Capital Improvement Fund (LPC) | 166,667 | 83,333 | 83,334 | 100.0% |
| Road & Bridge Fund (LPC) | 230,833 | 230,833 | - | 0.0% |
| General Fund (LPC) | 929,912 | 805,082 | 124,830 | 15.5% |

| | Year To Date Sales Tax Revenue | | | |
|--|-----------------------------------|-----------|---------|--------|
| | 2019 | 2018 | Chg. | % Chg. |
| | 4,007,623 | 3,683,107 | 324,516 | 8.8% |
| | 890,583 | 818,468 | 72,115 | 8.8% |
| | 790,392 | 726,391 | 64,001 | 8.8% |
| | 2,449,103 | 2,250,788 | 198,315 | 8.8% |
| | 1,833,333 | 916,667 | 916,666 | 100.0% |
| | 2,539,167 | 2,539,167 | - | 0.0% |
| | 9,754,371 | 9,527,119 | 227,252 | 2.4% |

Allocation of November 2019 Sales Tax Receipt

