

La Plata County
Sales, Lodger's, and HUTF Tax Collection
February 28, 2019

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>\$ Difference</u>	<u>Difference</u>
Sales Taxes*							
<i>Budgeted</i>	15,379,842	15,477,793	15,787,349	15,787,349	16,537,248	0.00	0.00%
<i>Month Earned/Month Received</i>							
Jan/Mar	1,104,739	1,137,452	1,079,540	1,223,256		143,716	13.31%
Feb/April	1,009,156	1,160,712	1,162,383	1,164,781		2,398	0.21%
Mar/May	1,205,340	1,198,872	1,215,763	1,291,081		75,318	6.20%
Apr/June	1,152,666	1,209,960	1,199,808	1,320,437		120,629	10.05%
May/July	1,608,821	1,282,893	1,392,775	1,419,552		26,777	1.92%
June/Aug	1,423,629	1,519,257	1,603,832	1,463,162		(140,670)	-8.77%
July/Sept	1,500,685	1,500,880	1,962,767	1,578,028		(384,739)	-19.60% **
Aug/Oct	1,404,306	1,617,486	1,615,403	1,517,718		(97,685)	-6.05%
Sept/Nov	1,481,763	1,429,345	1,512,340	1,516,643		4,303	0.28%
Oct/Dec	1,250,699	1,246,549	1,389,069	1,425,794		36,725	2.64%
Nov/Jan	1,176,854	1,225,541	1,243,420	1,313,288		69,868	5.62%
Dec/Feb	1,415,621	1,489,822	1,499,068	1,553,298		54,230	3.62%
Totals	<u>\$ 15,734,278</u>	<u>\$ 16,018,768</u>	<u>\$ 16,876,168</u>	<u>\$ 16,787,038</u>	<u>\$ -</u>	<u>\$ (89,130)</u>	<u>-0.53%</u>
Change from Previous Year	5.81%	1.81%	5.35%	-0.53%			

*Sales Tax is two-months in arrears. The amounts are reported in the month the revenue is earned. The amounts reported include General, Road & Bridge, Capital Improvement and Joint Sales Tax Funds receipts.

** Of this decrease, \$392,069 is attributable to onetime collections in July 2017 based on the sale of assets.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>\$ Difference</u>	<u>Difference</u>
Lodger's Tax*							
<i>Budgeted</i>	230,000	230,000	280,000	330,000	330,000	50,000	17.86%
First Qtr	43,979	74,713	78,807	100,977		22,170	28.13%
Second Qtr	69,516	64,156	73,097	57,524		(15,573)	-21.30%
Third Qtr	103,565	123,132	147,929	135,772		(12,157)	-8.22%
Fourth Qtr	56,958	63,244	50,915	80,253		29,338	57.62%
Totals	<u>\$ 274,019</u>	<u>\$ 325,245</u>	<u>\$ 350,749</u>	<u>\$ 374,526</u>	<u>\$ -</u>	<u>\$ 23,777</u>	<u>6.78%</u>
Change from Previous Year	5.59%	18.69%	7.84%	6.78%	-100.00%		

*Returns for lodger's tax are filed quarterly and due by the 25th day of the month following the quarter-end. The amounts in this report are reported in the month the revenue is earned.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>\$ Difference</u>	<u>Difference</u>
Highway User's Tax*							
<i>Budgeted</i>	2,869,000	3,009,740	3,369,162	3,314,000	3,480,000	(55,162)	-1.66%
<i>Month Earned/Month Received</i>							
Jan/Feb	255,439	254,429	294,938	283,460	353,171	69,711	24.59%
Feb/Mar	96,253	265,051	253,434	274,884			
Mar/Apr	390,569	263,511	268,767	259,906			
Apr/May	321,836	290,457	293,676	286,020			
May/June	257,926	267,292	256,922	272,139			
June/July	264,980	276,396	284,571	320,353			
July/Aug	221,997	213,194	250,105	834,966 **			
Aug/Sept	242,923	263,508	252,102	256,749			
Sept/Oct	240,693	274,055	256,622	181,406			
Oct/Nov	165,850	254,648	268,127	225,811			
Nov/Dec	463,559	338,278	346,391	398,792			
Dec/Jan	247,572	256,297	267,228	196,923			
Totals	<u>\$ 3,169,598</u>	<u>\$ 3,217,115</u>	<u>\$ 3,292,882</u>	<u>\$ 3,791,409</u>	<u>\$ 353,171</u>	<u>\$ 69,711</u>	<u>24.59%</u>
Change from Previous Year	4.36%	1.50%	2.36%	15.14%			

* Highway User's Tax is one month in arrears. The amounts are reported in the month the revenue is earned.

** In August 2018, La Plata County received \$241,479.75 for July earned Highway's User's Tax Revenue plus an additional \$593,485.90 which is directly related to SB 18-001.