

**La Plata County**  
**Sales, Lodger's, and HUTF Tax Collection**  
**July 31, 2019**

|                                    | <u>2015</u>          | <u>2016</u>          | <u>2017</u>          | <u>2018</u>          | <u>2019</u>         | <u>\$ Difference</u> | <u>Difference</u> |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|-------------------|
| <b>Sales Taxes*</b>                |                      |                      |                      |                      |                     |                      |                   |
| <i>Budgeted</i>                    | 15,379,842           | 15,477,793           | 15,787,349           | 15,787,349           | 16,537,248          | 749,899.00           | 4.75%             |
| <i>Month Earned/Month Received</i> |                      |                      |                      |                      |                     |                      |                   |
| Jan/Mar                            | 1,104,739            | 1,137,452            | 1,079,540            | 1,223,256            | 1,280,554           | 57,298               | 4.68%             |
| Feb/April                          | 1,009,156            | 1,160,712            | 1,162,383            | 1,164,781            | 1,168,063           | 3,282                | 0.28%             |
| Mar/May                            | 1,205,340            | 1,198,872            | 1,215,763            | 1,291,081            | 1,354,158           | 63,077               | 4.89%             |
| Apr/June                           | 1,152,666            | 1,209,960            | 1,199,808            | 1,320,437            | 1,311,853           | (8,584)              | -0.65%            |
| May/July                           | 1,608,821            | 1,282,893            | 1,392,775            | 1,419,552            | 1,443,747           | 24,195               | 1.70%             |
| June/Aug                           | 1,423,629            | 1,519,257            | 1,603,832            | 1,463,162            |                     |                      |                   |
| July/Sept                          | 1,500,685            | 1,500,880            | 1,962,767            | 1,578,028            |                     |                      |                   |
| Aug/Oct                            | 1,404,306            | 1,617,486            | 1,615,403            | 1,517,718            |                     |                      |                   |
| Sept/Nov                           | 1,481,763            | 1,429,345            | 1,512,340            | 1,516,643            |                     |                      |                   |
| Oct/Dec                            | 1,250,699            | 1,246,549            | 1,389,069            | 1,425,794            |                     |                      |                   |
| Nov/Jan                            | 1,176,854            | 1,225,541            | 1,243,420            | 1,313,288            |                     |                      |                   |
| Dec/Feb                            | 1,415,621            | 1,489,822            | 1,499,068            | 1,553,298            |                     |                      |                   |
| <b>Totals</b>                      | <b>\$ 15,734,278</b> | <b>\$ 16,018,768</b> | <b>\$ 16,876,168</b> | <b>\$ 16,787,038</b> | <b>\$ 6,558,375</b> | <b>\$ 139,268</b>    | <b>2.17%</b>      |
| 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.

|                           | <u>2015</u>       | <u>2016</u>       | <u>2017</u>       | <u>2018</u>       | <u>2019</u>       | <u>\$ Difference</u> | <u>Difference</u> |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|
| <b>Lodger's Tax*</b>      |                   |                   |                   |                   |                   |                      |                   |
| <i>Budgeted</i>           | 230,000           | 230,000           | 280,000           | 330,000           | 330,000           | -                    | 0.00%             |
| First Qtr                 | 43,979            | 74,713            | 78,807            | 100,977           | 99,181            | (1,796)              | -1.78%            |
| Second Qtr                | 69,516            | 64,156            | 73,097            | 57,524            | 90,697            | 33,173               | 57.67%            |
| Third Qtr                 | 103,565           | 123,132           | 147,929           | 135,772           |                   |                      |                   |
| Fourth Qtr                | 56,958            | 63,244            | 50,915            | 80,253            |                   |                      |                   |
| <b>Totals</b>             | <b>\$ 274,019</b> | <b>\$ 325,245</b> | <b>\$ 350,749</b> | <b>\$ 374,526</b> | <b>\$ 189,878</b> | <b>\$ 31,377</b>     | <b>19.80%</b>     |
| Change from Previous Year | 5.59%             | 18.69%            | 7.84%             | 6.78%             | 19.80%            |                      |                   |

\*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> |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------------|
| <b>Highway User's Tax*</b>         |                     |                     |                     |                     |                     |                      |                   |
| <i>Budgeted</i>                    | 2,869,000           | 3,009,740           | 3,369,162           | 3,314,000           | 3,480,000           | 166,000              | 5.01%             |
| <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             | 329,166             | 54,282               | 19.75%            |
| Mar/Apr                            | 390,569             | 263,511             | 268,767             | 259,906             | 261,776             | 1,870                | 0.72%             |
| Apr/May                            | 321,836             | 290,457             | 293,676             | 286,020             | 303,079             | 17,059               | 5.96%             |
| May/June                           | 257,926             | 267,292             | 256,922             | 272,139             | 244,771             | (27,368)             | -10.06%           |
| June/July                          | 264,980             | 276,396             | 284,571             | 320,353             | 288,391             | (31,962)             | -9.98%            |
| 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             |                     |                      |                   |
| <b>Totals</b>                      | <b>\$ 3,169,598</b> | <b>\$ 3,217,115</b> | <b>\$ 3,292,882</b> | <b>\$ 3,791,409</b> | <b>\$ 1,780,354</b> | <b>\$ 83,592</b>     | <b>4.93%</b>      |
| 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.