

La Plata County
Sales, Lodger's, and HUTF Tax Collection
October 31, 2020

| | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>\$ Difference</u> | <u>Difference</u> |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Sales Taxes* | | | | | | | |
| <i>Budgeted</i> | 15,477,793 | 15,787,349 | 15,787,349 | 16,537,248 | 17,678,239 | 1,140,991.00 | 6.90% |
| <i>Month Earned/Month Received</i> | | | | | | | |
| Jan/Mar | 1,137,452 | 1,079,540 | 1,223,256 | 1,280,554 | 1,410,384 | 129,830 | 10.14% |
| Feb/April | 1,160,712 | 1,162,383 | 1,164,781 | 1,168,063 | 1,338,193 | 170,130 | 14.57% |
| Mar/May | 1,198,872 | 1,215,763 | 1,291,081 | 1,354,158 | 1,933,488 | 579,330 | 42.78% ** |
| Apr/June | 1,209,960 | 1,199,808 | 1,320,437 | 1,311,853 | 1,383,404 | 71,551 | 5.45% |
| May/July | 1,282,893 | 1,392,775 | 1,419,552 | 1,443,747 | 1,609,104 | 165,357 | 11.45% |
| June/Aug | 1,519,257 | 1,603,832 | 1,463,162 | 1,690,366 | 1,824,034 | 133,668 | 7.91% |
| July/Sept | 1,500,880 | 1,962,767 | 1,578,028 | 1,809,232 | 1,976,754 | 167,522 | 9.26% |
| Aug/Oct | 1,617,486 | 1,615,403 | 1,517,718 | 1,656,800 | 1,934,712 | 277,912 | 16.77% |
| Sept/Nov | 1,429,345 | 1,512,340 | 1,516,643 | 1,673,210 | | | |
| Oct/Dec | 1,246,549 | 1,389,069 | 1,425,794 | 1,630,453 | | | |
| Nov/Jan | 1,225,541 | 1,243,420 | 1,313,288 | 1,557,537 | | | |
| Dec/Feb | 1,489,822 | 1,499,068 | 1,553,298 | 1,756,607 | | | |
| Totals | <u>\$ 16,018,768</u> | <u>\$ 16,876,168</u> | <u>\$ 16,787,038</u> | <u>\$ 18,332,580</u> | <u>\$ 13,410,073</u> | <u>\$ 1,695,300</u> | <u>14.47%</u> |
| Change from Previous Year | 1.81% | 5.35% | -0.53% | 9.21% | | | |

*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.

**This increase is attributable to one time collections based on the sale of assets resulting in a increased collection of 627,156. Year to date, without the anomaly, there would be an increase of 489,042, or 7.46% over the same period in 2019.

| | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>\$ Difference</u> | <u>Difference</u> |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|
| Lodger's Tax* | | | | | | | |
| <i>Budgeted</i> | 230,000 | 280,000 | 330,000 | 330,000 | 370,000 | 40,000 | 14.29% |
| First Qtr | 74,713 | 78,807 | 100,977 | 99,181 | 81,283 | (17,898) | -18.05% |
| Second Qtr | 64,156 | 73,097 | 57,524 | 90,679 | 99,296 | 8,617 | 9.50% |
| Third Qtr | 123,132 | 147,929 | 135,772 | 170,155 | | | |
| Fourth Qtr | 63,244 | 50,915 | 80,253 | 88,259 | | | |
| Totals | <u>\$ 325,245</u> | <u>\$ 350,749</u> | <u>\$ 374,526</u> | <u>\$ 448,274</u> | <u>\$ 180,579</u> | <u>\$ (9,281)</u> | <u>-4.89%</u> |
| Change from Previous Year | 18.69% | 7.84% | 6.78% | -4.89% | | | |

*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>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>\$ Difference</u> | <u>Difference</u> |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------------|
| Highway User's Tax* | | | | | | | |
| <i>Budgeted</i> | 3,009,740 | 3,369,162 | 3,314,000 | 3,480,000 | 3,381,300 | (98,700) | -2.84% |
| <i>Month Earned/Month Received</i> | | | | | | | |
| Jan/Feb | 254,429 | 294,938 | 283,460 | 353,171 | 276,435 | (76,736) | -21.73% |
| Feb/Mar | 265,051 | 253,434 | 274,884 | 329,166 | 277,869 | (51,297) | -15.58% |
| Mar/Apr | 263,511 | 268,767 | 259,906 | 261,776 | 251,663 | (10,113) | -3.86% |
| Apr/May | 290,457 | 293,676 | 286,020 | 303,079 | 251,555 | (51,524) | -17.00% |
| May/June | 267,292 | 256,922 | 272,139 | 244,771 | 249,418 | 4,647 | 1.90% |
| June/July | 276,396 | 284,571 | 320,353 | 288,391 | 175,863 | (112,528) | -39.02% |
| July/Aug | 213,194 | 250,105 | 834,966 | 744,299 ** | 224,967 *** | (519,332) | -69.77% |
| Aug/Sept | 263,508 | 252,102 | 256,749 | 297,757 | 234,801 | (62,956) | -21.14% |
| Sept/Oct | 274,055 | 256,622 | 181,406 | 356,453 | 255,145 | (101,308) | -28.42% |
| Oct/Nov | 254,648 | 268,127 | 225,811 | 320,004 | | | |
| Nov/Dec | 338,278 | 346,391 | 398,792 | 307,585 | | | |
| Dec/Jan | 256,297 | 267,228 | 196,923 | 230,148 | | | |
| Totals | <u>\$ 3,217,115</u> | <u>\$ 3,292,882</u> | <u>\$ 3,791,409</u> | <u>\$ 4,036,600</u> | <u>\$ 2,197,716</u> | <u>\$ (981,147)</u> | <u>-30.86%</u> |
| Change from Previous Year | 1.50% | 2.36% | 15.14% | 6.47% | | | |

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

**In August 2019, La Plata County received \$181,414 for July earned Highway User's Tax Revenue, plus an additional \$562,885 which is related to SB 18-001.

*** SB 18-001 did not provide additional Highway User's Tax Revenues in July 2020.