

La Plata County
Sales, Lodger's, and HUTF Tax Collection
August 31, 2016

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>\$ Difference</u>	<u>Difference</u>
Sales Taxes*							
Budgeted	12,514,747	13,289,325	14,509,285	15,379,842	15,477,793	97,951	0.64%
<i>Month Earned/Month Received</i>							
Jan/Mar	1,226,172	1,006,783	1,080,948	1,104,739	1,137,452	32,713	2.96%
Feb/April	840,584	923,953	1,012,755	1,009,156	1,160,712	151,556	15.02%
Mar/May	974,399	1,090,989	1,131,149	1,205,340	1,198,872	(6,468)	-0.54%
Apr/June	947,331	1,036,915	1,103,405	1,152,666	1,209,960	57,294	4.97%
May-audit adj, business acquisition	622,425						
May/July	984,008	1,133,993	1,236,732	1,608,821	1,282,893	(325,929)	-20.26% **
June/Aug	1,098,428	1,374,114	1,364,456	1,423,629	1,519,257	95,628	6.72%
July/Sept	1,259,959	1,352,515	1,439,484	1,500,685			0.00%
Aug/Oct	1,269,887	1,277,198	1,374,063	1,404,306			0.00%
Sept/Nov	1,216,875	1,279,327	1,398,018	1,481,763			0.00%
Oct/Dec	1,191,765	1,187,157	1,164,492	1,250,699			0.00%
Nov/Jan	1,074,079	1,062,683	1,107,669	1,176,854			0.00%
Dec/Feb	890,444	1,354,838	1,457,225	1,415,621			0.00%
Totals	<u>\$ 13,596,356</u>	<u>\$ 14,080,465</u>	<u>\$ 14,870,396</u>	<u>\$ 15,734,278</u>	<u>\$ 7,509,147</u>	<u>\$ 4,795</u>	<u>0.06%</u>
Change from Previous Year	9.97%	3.56%	5.61%	5.81%			

*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 significant decrease is attributable to the receipt in 2015 of back taxes from a State audit resulting in a net amount to the County of \$382,430. With this net amount excluded, there is an increase of 5.44% for the YTD collections over the same period last year.

Lodger's Tax*

Budgeted	155,000	200,000	235,915	230,000	230,000	-	0.00%
First Qtr	50,486	50,330	53,343	43,979	74,713	30,734	69.88%
Second Qtr	52,486	55,719	58,333	69,516	64,159	(5,357)	-7.71%
Third Qtr	88,225	85,710	110,719	103,565			0.00%
Fourth Qtr	35,557	34,902	37,112	56,958			0.00%
Totals	<u>\$ 226,754</u>	<u>\$ 226,661</u>	<u>\$ 259,507</u>	<u>\$ 274,019</u>	<u>\$ 138,872</u>	<u>\$ 25,377</u>	<u>22.36%</u>
Change from Previous Year	14.40%	-0.04%	14.49%	5.59%			

*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.

Highway User's Tax*

Budgeted	2,750,000	2,750,000	2,927,000	2,869,000	3,009,740	140,740	4.91%
<i>Month Earned/Month Received</i>							
Jan/Feb	242,864	248,725	250,040	255,439	254,429	(1,010)	-0.40%
Feb/Mar	253,909	242,045	256,018	96,253 *	265,051	168,798	175.37%
Mar/Apr	224,615	244,837	230,698	390,569	263,511	(127,059)	-32.53%
Apr/May	248,111	261,967	289,687	321,836	290,457	(31,380)	-9.75%
May/June	282,928	228,047	248,139	257,926	267,292	9,366	3.63%
Jun/July	263,330	283,271	263,788	264,980	276,396	11,416	4.31%
July/Aug	229,839	221,124	241,180	221,997	213,194	(8,803)	-3.97%
Aug/Sept	222,763	225,981	222,271	242,923			0.00%
Sept/Oct	209,118	231,107	233,393	240,693			0.00%
Oct/Nov	205,989	202,861	223,589	165,850			0.00%
Nov/Dec	300,475	305,294	336,792	463,559			0.00%
Dec/Jan	249,013	267,149	241,533	247,572			0.00%
Totals	<u>\$ 2,932,953</u>	<u>\$ 2,962,409</u>	<u>\$ 3,037,128</u>	<u>\$ 3,169,598</u>	<u>\$ 1,830,329</u>	<u>\$ 21,329</u>	<u>1.18%</u>
Change from Previous Year	1.11%	1.00%	2.52%	4.36%			

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

**Per the CO Department of Treasury notice regarding HUTF distributions, all of the fuel tax returns for January 2015 (due in February 2015) were not received in time to process and therefore were not included in the Feb HUTF distributions. The shortfall was included with the March 2015 HUTF distributions.