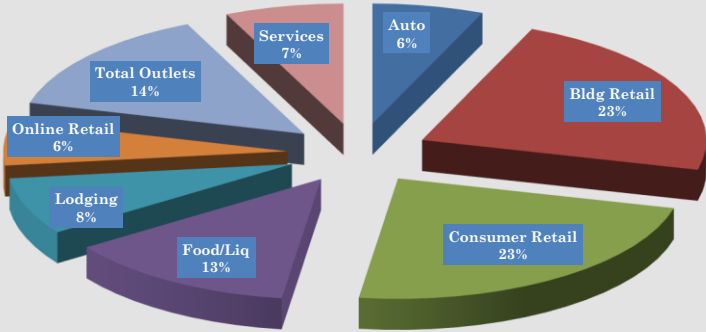
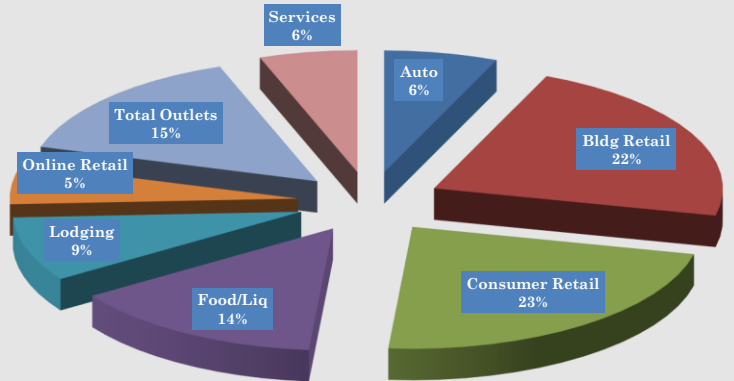


**MARCH**

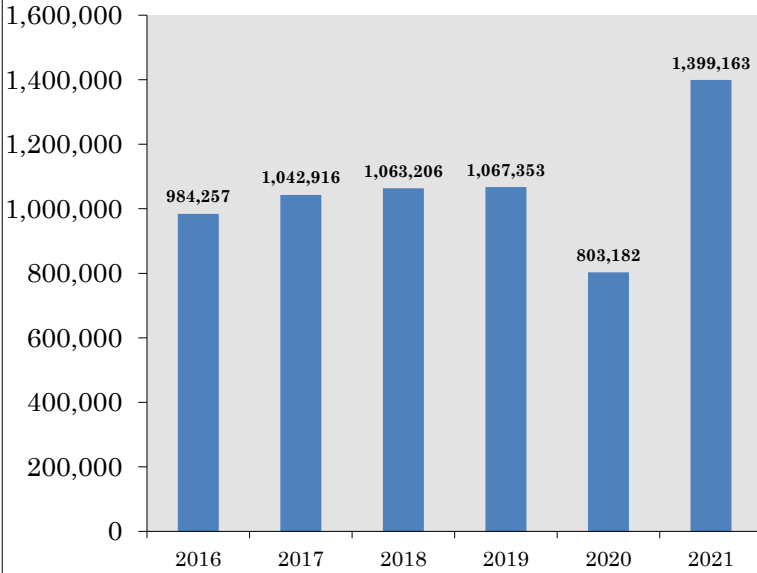
**2021 MTD SALES TAX BY CATEGORY**



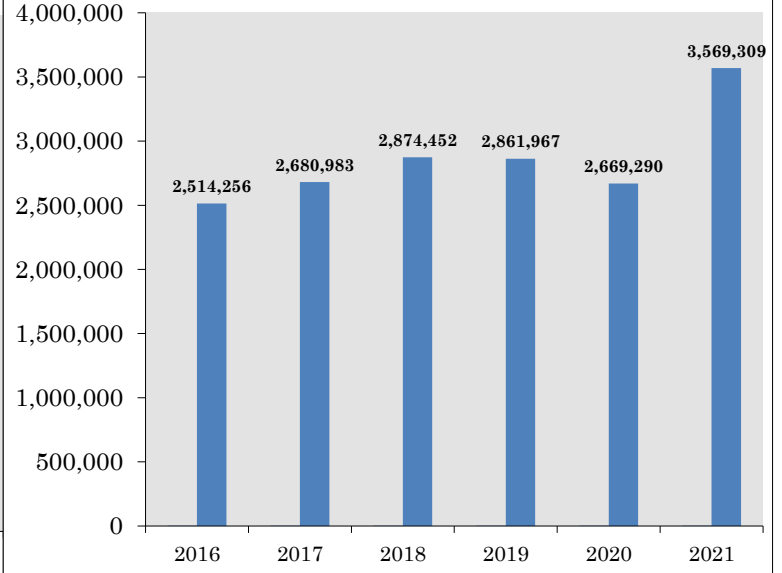
**2021 YTD SALES TAX BY CATEGORY**



**SALES TAXES COLLECTED (MONTH)**

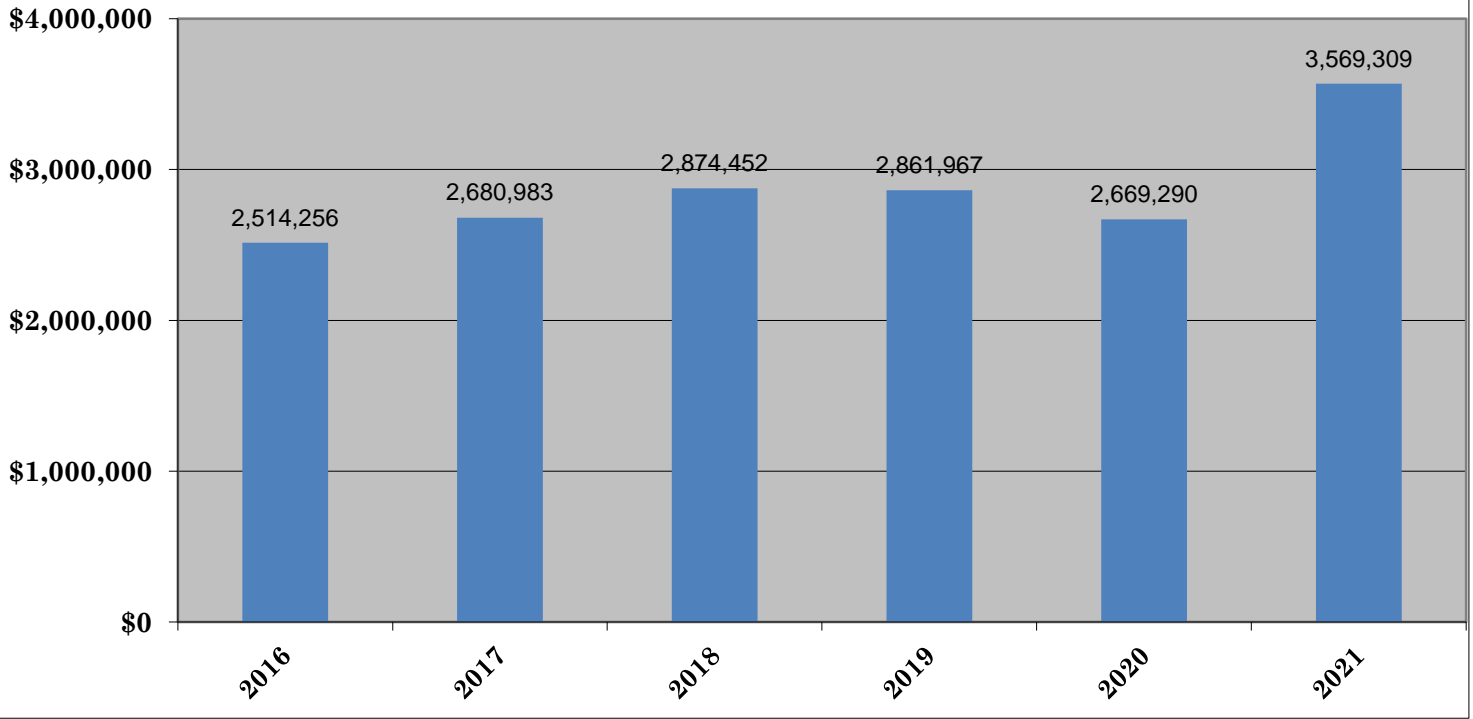


**YTD SALES TAX COLLECTED**

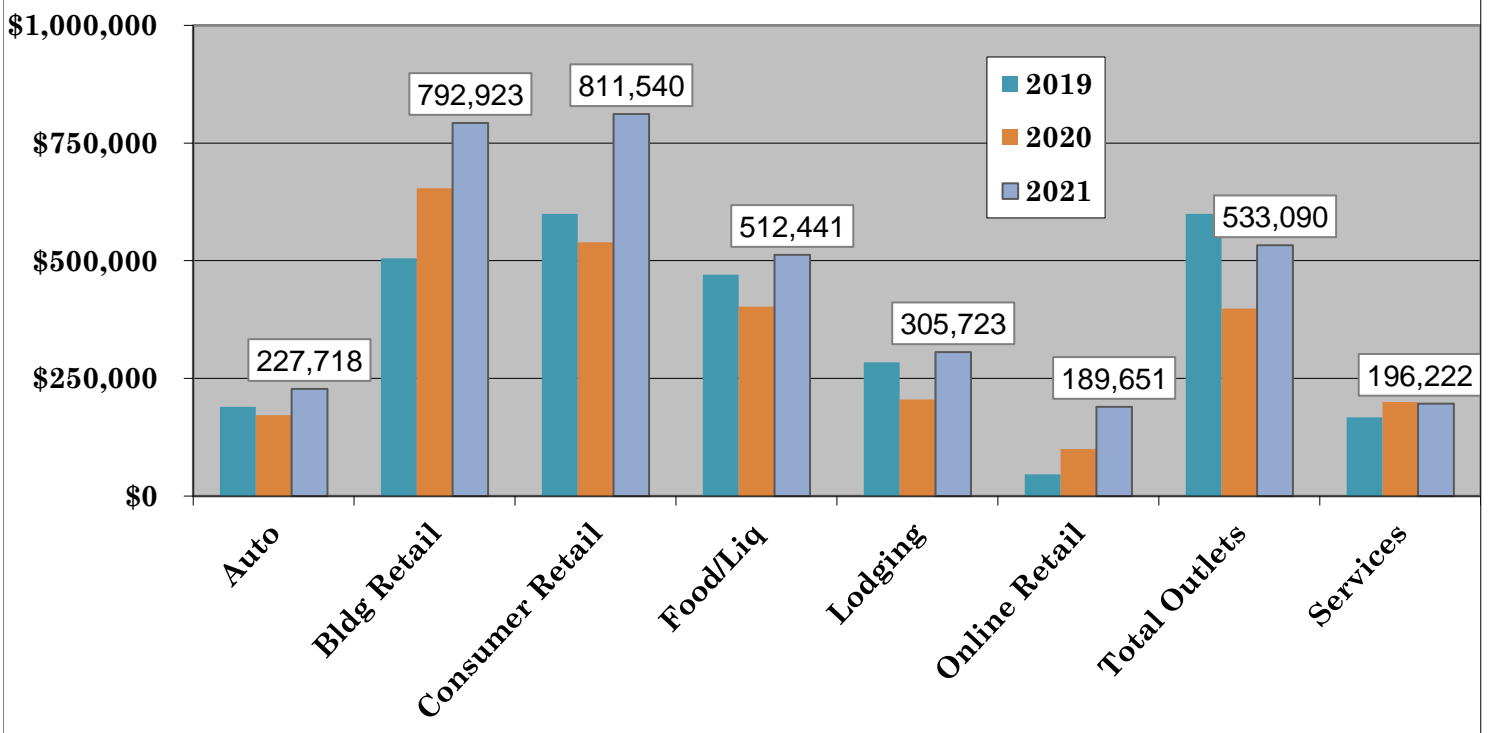


\$ & % Change from Prior Year	2016	2017	2018	2019	2020	2021	\$ & % Change from Prior Year	2016	2017	2018	2019	2020	2021
		23,501	58,659	20,290	4,147	(264,170)		595,981		74,106	166,726	193,469	(12,485)
	2.45%	5.96%	1.95%	0.39%	-24.75%	74.20%		3.04%	6.63%	7.22%	-0.43%	-6.73%	33.72%

**1ST Q YTD 2016-2021 TTL SALES TAXES**

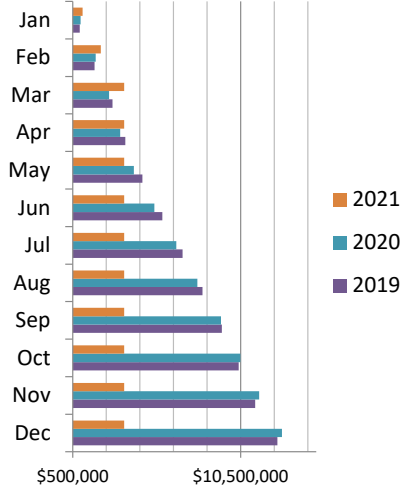


**1ST Q YTD SALES TAX BY CATEGORY 2019-2021**

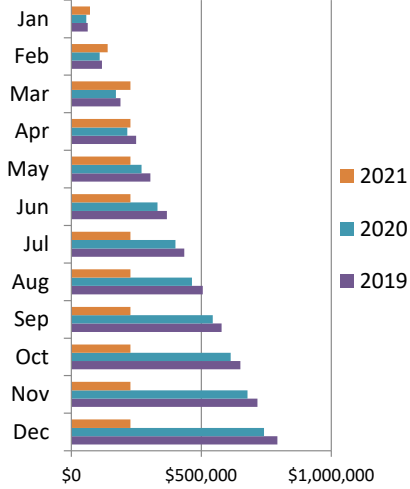


Town of Silverthorne  
Sales Tax by Sector

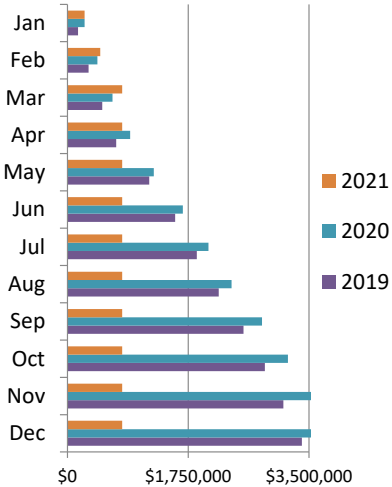
Year Over Year Comparison of Sales Tax by Category



Total Sales Tax							
	2016	2017	2018	2019	2020	2021	% change from PY
Jan	\$766,849	\$818,538	\$885,926	\$921,764	\$969,901	\$1,077,219	11.06%
Feb	\$763,151	\$819,529	\$925,320	\$872,851	\$896,207	\$1,092,927	21.95%
Mar	\$984,257	\$1,042,916	\$1,063,206	\$1,067,353	\$803,182	\$1,399,163	74.20%
Apr	\$646,245	\$687,808	\$764,516	\$769,877	\$654,733	\$0	n/a
May	\$666,068	\$726,443	\$802,688	\$1,019,604	\$822,617	\$0	n/a
Jun	\$1,009,478	\$1,072,383	\$1,099,967	\$1,191,209	\$1,221,145	\$0	n/a
Jul	\$977,228	\$1,068,708	\$1,075,530	\$1,192,519	\$1,304,240	\$0	n/a
Aug	\$951,341	\$984,853	\$1,038,181	\$1,193,502	\$1,251,475	\$0	n/a
Sep	\$1,014,190	\$1,037,088	\$1,024,673	\$1,153,033	\$1,409,632	\$0	n/a
Oct	\$896,612	\$797,367	\$848,734	\$1,004,624	\$1,156,700	\$0	n/a
Nov	\$865,772	\$919,649	\$891,605	\$971,770	\$1,118,262	\$0	n/a
Dec	\$1,182,890	\$1,209,640	\$1,228,422	\$1,328,041	\$1,355,362	\$0	n/a
<b>Total</b>	<b>\$10,724,079</b>	<b>\$11,184,921</b>	<b>\$11,648,768</b>	<b>\$12,686,146</b>	<b>\$12,963,456</b>	<b>\$3,569,309</b>	<b>33.72%</b>



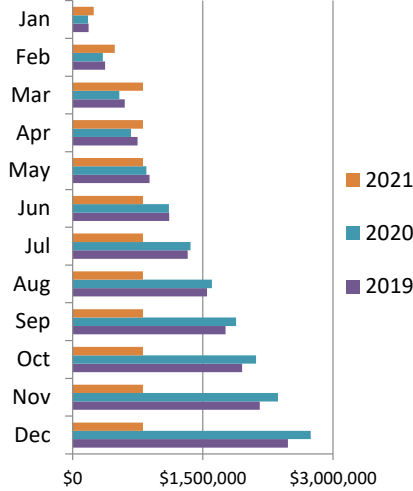
Auto							
	2016	2017	2018	2019	2020	2021	% change from PY
Jan	\$59,587	\$70,101	\$63,353	\$63,189	\$57,451	\$72,100	25.50%
Feb	\$65,190	\$56,855	\$53,841	\$55,000	\$51,548	\$67,090	30.15%
Mar	\$74,112	\$76,462	\$76,521	\$71,174	\$62,629	\$88,529	41.35%
Apr	\$78,237	\$55,273	\$64,081	\$60,216	\$44,130	\$0	n/a
May	\$66,987	\$63,356	\$62,160	\$53,932	\$53,787	\$0	n/a
Jun	\$78,079	\$67,352	\$70,097	\$64,418	\$62,103	\$0	n/a
Jul	\$66,894	\$70,835	\$68,415	\$66,250	\$68,275	\$0	n/a
Aug	\$77,545	\$66,280	\$75,510	\$71,151	\$64,490	\$0	n/a
Sep	\$81,689	\$71,883	\$62,414	\$73,101	\$79,448	\$0	n/a
Oct	\$77,443	\$73,779	\$73,548	\$71,995	\$69,405	\$0	n/a
Nov	\$68,337	\$74,526	\$62,477	\$65,593	\$63,936	\$0	n/a
Dec	\$79,896	\$72,905	\$77,330	\$76,939	\$63,983	\$0	n/a
<b>Total</b>	<b>\$873,996</b>	<b>\$819,607</b>	<b>\$809,746</b>	<b>\$792,959</b>	<b>\$741,185</b>	<b>\$227,718</b>	<b>32.68%</b>



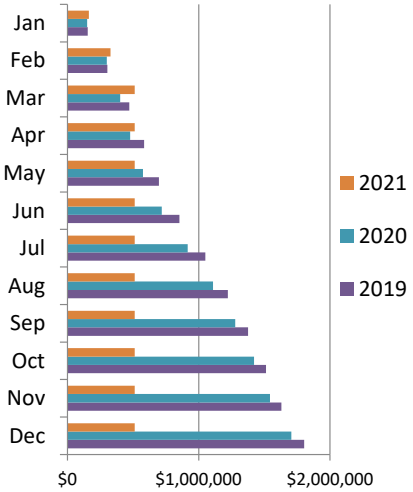
Bldg Retail							
	2016	2017	2018	2019	2020	2021	% change from PY
Jan	\$120,751	\$168,108	\$153,760	\$152,847	\$249,026	\$246,457	-1.03%
Feb	\$114,957	\$137,390	\$126,119	\$154,682	\$184,740	\$229,558	24.26%
Mar	\$148,275	\$202,209	\$187,088	\$197,773	\$219,834	\$316,908	44.16%
Apr	\$132,840	\$121,313	\$238,757	\$202,335	\$252,918	\$0	n/a
May	\$166,019	\$202,858	\$245,558	\$478,357	\$343,518	\$0	n/a
Jun	\$278,854	\$310,013	\$307,781	\$373,121	\$423,535	\$0	n/a
Jul	\$203,941	\$221,332	\$244,377	\$313,591	\$371,475	\$0	n/a
Aug	\$198,034	\$224,917	\$244,769	\$320,003	\$330,870	\$0	n/a
Sep	\$281,000	\$277,698	\$293,464	\$357,499	\$443,862	\$0	n/a
Oct	\$319,252	\$219,882	\$251,470	\$310,650	\$373,963	\$0	n/a
Nov	\$220,290	\$220,654	\$205,930	\$269,257	\$334,727	\$0	n/a
Dec	\$243,834	\$211,210	\$234,854	\$268,927	\$287,377	\$0	n/a
<b>Total</b>	<b>\$2,428,047</b>	<b>\$2,517,584</b>	<b>\$2,733,927</b>	<b>\$3,399,042</b>	<b>\$3,815,844</b>	<b>\$792,923</b>	<b>21.32%</b>

Town of Silverthorne  
Sales Tax by Sector

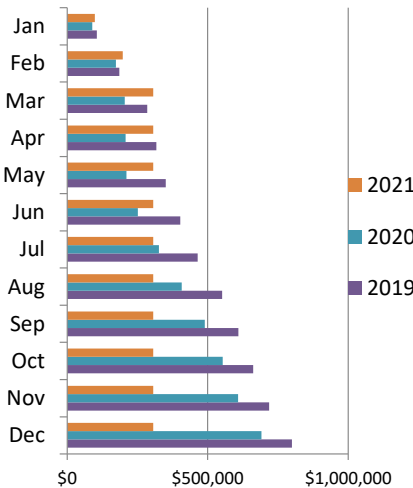
Year Over Year Comparison of Sales Tax by Category



Consumer Retail							
	2016	2017	2018	2019	2020	2021	% change from PY
Jan	\$202,751	\$189,778	\$203,832	\$183,056	\$177,041	\$242,365	36.90%
Feb	\$200,689	\$210,656	\$182,411	\$190,261	\$171,871	\$244,175	42.07%
Mar	\$248,313	\$251,499	\$234,563	\$226,261	\$190,107	\$325,000	70.96%
Apr	\$149,127	\$188,023	\$139,211	\$147,573	\$134,238	\$0	n/a
May	\$153,178	\$158,034	\$149,945	\$139,746	\$177,548	\$0	n/a
Jun	\$216,633	\$238,137	\$233,423	\$224,453	\$257,957	\$0	n/a
Jul	\$191,245	\$200,937	\$193,321	\$213,429	\$251,007	\$0	n/a
Aug	\$201,213	\$207,697	\$191,212	\$225,322	\$245,658	\$0	n/a
Sep	\$209,426	\$235,599	\$193,104	\$210,774	\$277,527	\$0	n/a
Oct	\$171,689	\$172,330	\$169,501	\$191,445	\$231,418	\$0	n/a
Nov	\$211,629	\$226,922	\$217,297	\$204,186	\$251,756	\$0	n/a
Dec	\$338,212	\$360,631	\$286,386	\$322,834	\$376,905	\$0	n/a
<b>Total</b>	<b>\$2,494,105</b>	<b>\$2,640,243</b>	<b>\$2,394,207</b>	<b>\$2,479,339</b>	<b>\$2,743,032</b>	<b>\$811,540</b>	<b>50.56%</b>

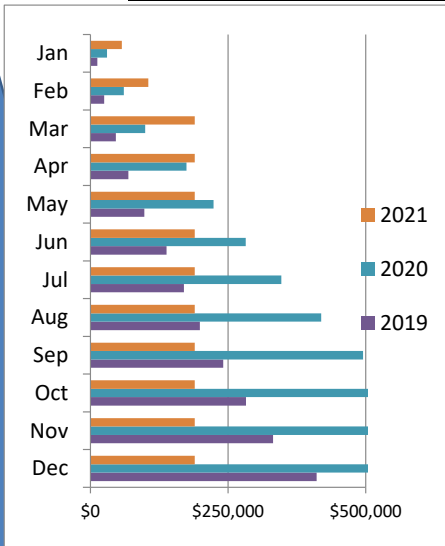


Food & Liquor							
	2016	2017	2018	2019	2020	2021	% change from PY
Jan	\$131,649	\$135,920	\$144,354	\$155,132	\$150,841	\$163,922	8.67%
Feb	\$118,012	\$144,647	\$149,271	\$147,858	\$148,891	\$163,757	9.98%
Mar	\$139,365	\$149,023	\$158,422	\$167,215	\$102,543	\$184,761	80.18%
Apr	\$101,339	\$98,694	\$113,784	\$114,506	\$76,197	\$0	n/a
May	\$96,090	\$108,019	\$115,475	\$112,621	\$97,170	\$0	n/a
Jun	\$138,306	\$146,538	\$161,344	\$154,670	\$142,258	\$0	n/a
Jul	\$158,077	\$181,966	\$186,654	\$197,592	\$198,570	\$0	n/a
Aug	\$154,294	\$148,280	\$173,951	\$172,914	\$192,378	\$0	n/a
Sep	\$139,326	\$140,160	\$147,993	\$153,067	\$169,933	\$0	n/a
Oct	\$113,465	\$105,101	\$121,172	\$136,288	\$143,759	\$0	n/a
Nov	\$114,187	\$111,640	\$130,723	\$117,955	\$121,213	\$0	n/a
Dec	\$163,456	\$154,829	\$185,635	\$173,225	\$162,275	\$0	n/a
<b>Total</b>	<b>\$1,567,566</b>	<b>\$1,624,816</b>	<b>\$1,788,778</b>	<b>\$1,803,041</b>	<b>\$1,706,029</b>	<b>\$512,441</b>	<b>27.39%</b>

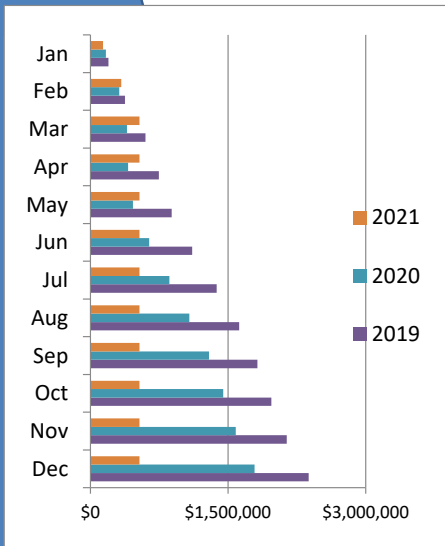


Lodging							
	2016	2017	2018	2019	2020	2021	% change from PY
Jan	\$50,669	\$64,003	\$74,095	\$105,812	\$88,758	\$98,632	11.12%
Feb	\$67,039	\$66,921	\$73,110	\$79,840	\$84,769	\$99,395	17.25%
Mar	\$79,596	\$89,447	\$93,621	\$98,676	\$31,507	\$107,696	241.81%
Apr	\$24,974	\$26,442	\$33,066	\$32,840	\$2,934	\$0	n/a
May	\$18,956	\$27,102	\$26,950	\$33,958	\$2,868	\$0	n/a
Jun	\$36,857	\$45,589	\$54,705	\$51,435	\$40,519	\$0	n/a
Jul	\$52,276	\$64,917	\$67,191	\$61,819	\$75,325	\$0	n/a
Aug	\$43,902	\$56,080	\$57,191	\$86,637	\$80,288	\$0	n/a
Sep	\$43,838	\$49,148	\$62,467	\$58,317	\$82,174	\$0	n/a
Oct	\$27,585	\$35,417	\$41,212	\$52,909	\$63,897	\$0	n/a
Nov	\$22,290	\$33,973	\$58,435	\$56,326	\$54,928	\$0	n/a
Dec	\$62,271	\$70,932	\$99,874	\$81,436	\$82,845	\$0	n/a
<b>Total</b>	<b>\$530,252</b>	<b>\$629,970</b>	<b>\$741,916</b>	<b>\$800,005</b>	<b>\$690,813</b>	<b>\$305,723</b>	<b>49.11%</b>

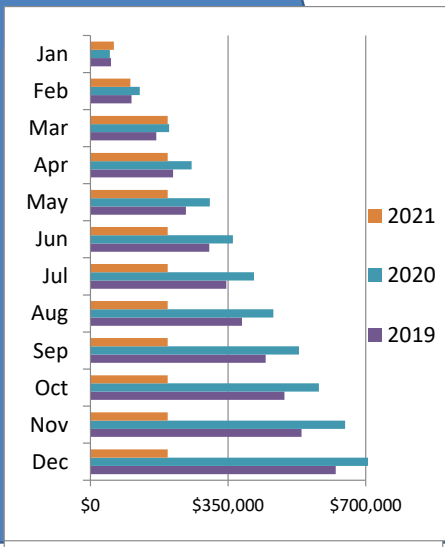
### Year Over Year Comparison of Sales Tax by Category



Online Retail							% change
	2016	2017	2018	2019	2020	2021	from PY
Jan	\$0	\$0	\$12,981	\$12,733	\$30,008	\$57,243	90.76%
Feb	\$0	\$0	\$6,035	\$12,438	\$30,568	\$47,681	55.98%
Mar	\$0	\$0	\$11,053	\$21,071	\$39,087	\$84,728	116.77%
Apr	\$0	\$0	\$6,066	\$22,422	\$74,964	\$0	n/a
May	\$0	\$0	\$8,969	\$29,385	\$49,073	\$0	n/a
Jun	\$0	\$0	\$4,481	\$39,986	\$58,270	\$0	n/a
Jul	\$0	\$0	\$9,214	\$31,564	\$64,485	\$0	n/a
Aug	\$0	\$0	\$7,835	\$29,360	\$72,750	\$0	n/a
Sep	\$0	\$0	\$11,610	\$41,998	\$76,044	\$0	n/a
Oct	\$0	\$0	\$8,178	\$41,590	\$71,296	\$0	n/a
Nov	\$0	\$0	\$9,257	\$49,334	\$87,680	\$0	n/a
Dec	\$0	\$0	\$24,417	\$78,765	\$88,683	\$0	n/a
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,096</b>	<b>\$410,646</b>	<b>\$742,907</b>	<b>\$189,651</b>	<b>90.29%</b>

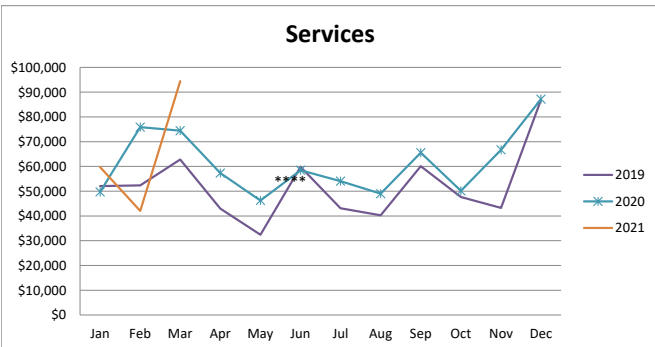
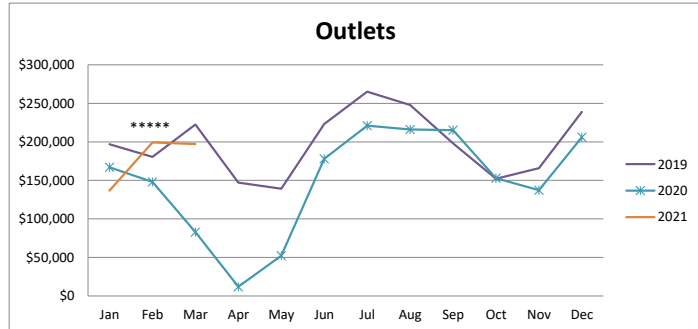
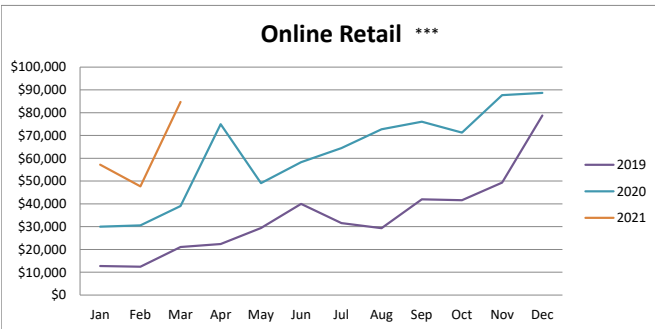
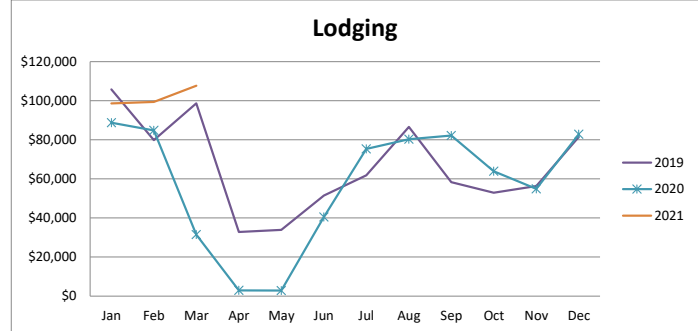
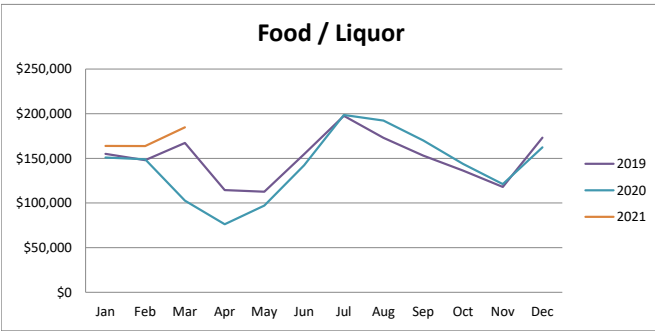
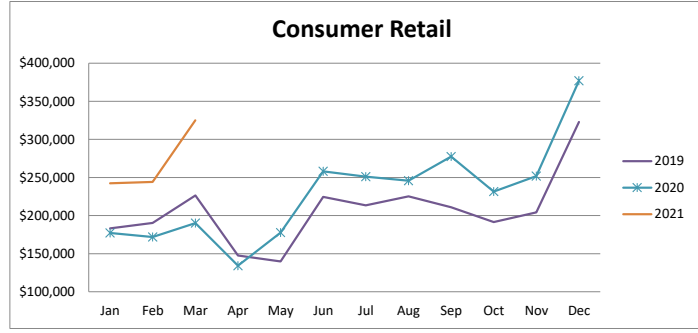
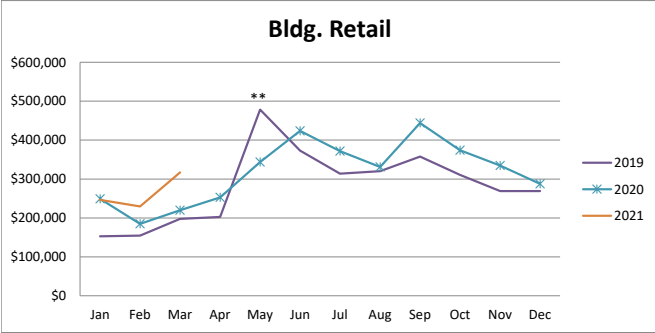
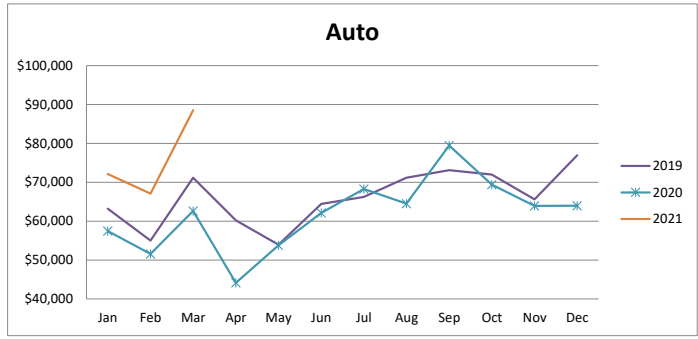
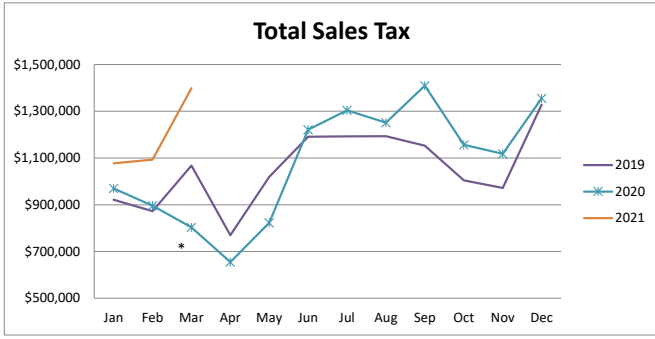


Outlets							% change
	2016	2017	2018	2019	2020	2021	from PY
Jan	\$159,904	\$145,597	\$187,019	\$196,963	\$167,053	\$136,747	-18.14%
Feb	\$163,450	\$163,590	\$165,078	\$180,448	\$147,975	\$199,241	34.64%
Mar	\$241,856	\$223,180	\$240,814	\$222,425	\$83,038	\$197,102	137.36%
Apr	\$127,134	\$152,779	\$134,443	\$147,033	\$12,019	\$0	n/a
May	\$135,537	\$134,248	\$152,310	\$139,196	\$52,430	\$0	n/a
Jun	\$223,978	\$222,184	\$219,645	\$223,289	\$178,041	\$0	n/a
Jul	\$276,575	\$284,232	\$270,114	\$265,140	\$221,043	\$0	n/a
Aug	\$247,556	\$251,010	\$251,872	\$247,847	\$216,074	\$0	n/a
Sep	\$216,960	\$216,457	\$203,474	\$198,194	\$215,113	\$0	n/a
Oct	\$156,040	\$158,978	\$140,958	\$152,063	\$152,836	\$0	n/a
Nov	\$197,347	\$197,530	\$161,141	\$165,858	\$137,302	\$0	n/a
Dec	\$239,740	\$260,019	\$251,608	\$238,959	\$206,112	\$0	n/a
<b>Total</b>	<b>\$2,386,077</b>	<b>\$2,409,805</b>	<b>\$2,378,476</b>	<b>\$2,377,416</b>	<b>\$1,789,038</b>	<b>\$533,090</b>	<b>33.92%</b>



Services							% change
	2016	2017	2018	2019	2020	2021	from PY
Jan	\$41,539	\$45,031	\$46,531	\$52,033	\$49,723	\$59,753	20.17%
Feb	\$33,814	\$39,471	\$169,455	\$52,323	\$75,844	\$42,029	-44.59%
Mar	\$52,740	\$51,096	\$61,124	\$62,758	\$74,437	\$94,440	26.87%
Apr	\$32,593	\$45,284	\$35,108	\$42,952	\$57,335	\$0	n/a
May	\$29,301	\$32,825	\$41,321	\$32,410	\$46,224	\$0	n/a
Jun	\$36,771	\$42,570	\$48,491	\$59,836	\$58,461	\$0	n/a
Jul	\$28,221	\$44,488	\$36,245	\$43,134	\$54,059	\$0	n/a
Aug	\$28,797	\$30,589	\$35,841	\$40,270	\$48,966	\$0	n/a
Sep	\$41,951	\$46,143	\$50,147	\$60,082	\$65,532	\$0	n/a
Oct	\$31,137	\$31,881	\$42,696	\$47,685	\$50,125	\$0	n/a
Nov	\$31,692	\$54,405	\$46,345	\$43,262	\$66,720	\$0	n/a
Dec	\$55,481	\$79,113	\$68,318	\$86,954	\$87,181	\$0	n/a
<b>Total</b>	<b>\$444,036</b>	<b>\$542,896</b>	<b>\$681,621</b>	<b>\$623,698</b>	<b>\$734,607</b>	<b>\$196,222</b>	<b>-1.89%</b>

# Seasonality by Category: 2019-2021



## Outlets:

### Sales/Promotions/Events:

- Gift a Grad BOGO gift card promo through May 31. Buy \$50 Outlet card and get \$10 card free.
- Memorial Day Gift with purchase - free tie-dye kit when spend \$30 or more.
- Memorial Day Sidewalk Sale runs from May 27th - 31st.
- The Outlets hosted a community blood drive event on April 13th with Vitalant.

### Closures:

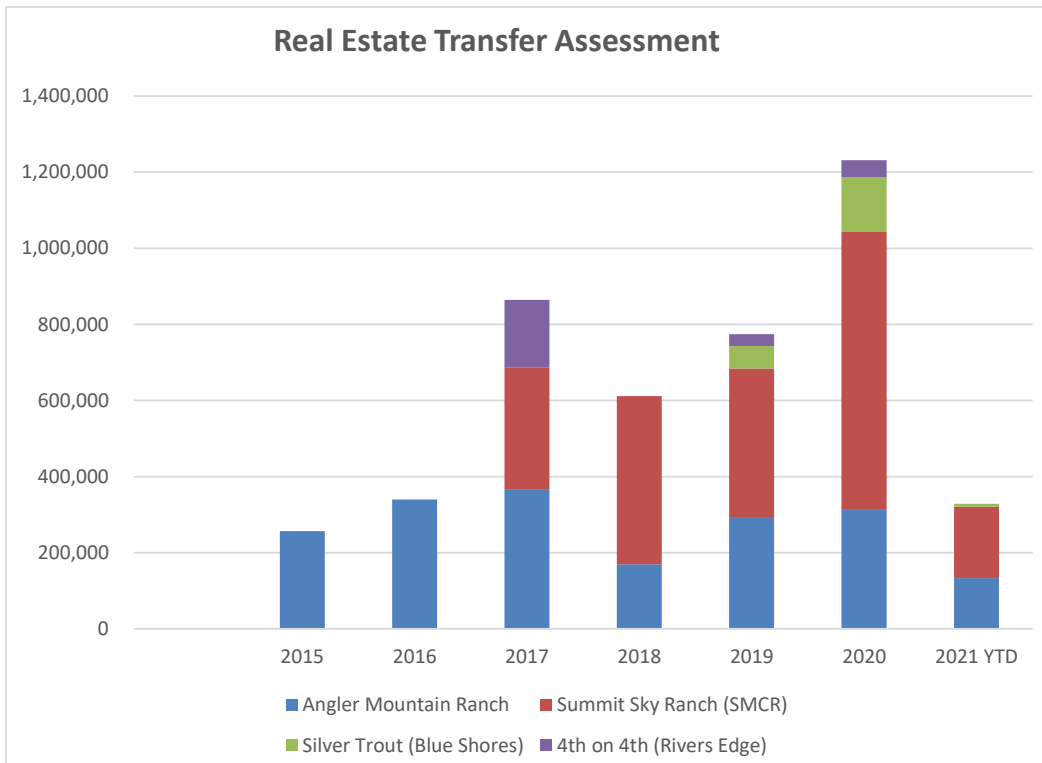
none

### Other Notes:

- \* All categories - COVID 19 caused shutdown 3/15-6/1/20. Indoor dining closed 11/20-1/19 unless 5 Star cert.
- \*\* Bldg. Retail - received a one-time audit payment of \$250,000 in May 19 & Dec 20 reclassified TIF of \$77K
- \*\*\*Online Retail - this category continues to rise as a result of the Wayfair ruling
- \*\*\*\* Services - received audit payments of \$40,000 in May 2020
- \*\*\*\*\*Outlets - received a payment of \$100,000 on one account in Feb 21

## Real Estate Transfer Assessment

	Angler Mountain Ranch	Summit Sky Ranch (SMCR)	Silver Trout (Blue Shores)	4th on 4th (Rivers Edge)	4th St Crossing (not yet built)	Brian Ave. Business Center	Blue River Flats	River West (not yet built)	Summit Blue (not yet built)	Total
<b>2015</b>	256,514	0	0	0	0	0	0	0	0	256,514
<b>2016</b>	340,160	0	0	0	0	0	0	0	0	340,160
<b>2017</b>	367,245	319,782	0	177,602	0	0	0	0	0	864,629
<b>2018</b>	169,380	442,192	0	0	0	0	0	0	0	611,572
<b>2019</b>	291,610	392,857	58,749	30,790	0	0	0	0	0	774,006
<b>2020</b>	312,436	730,606	143,481	44,605	0	0	0	0	0	1,231,128
<b>2021 YTD</b>	133,148	187,868	7,750	0	0	0	0	0	0	328,766
<b>TOTAL</b>	<b>1,870,493</b>	<b>2,073,305</b>	<b>209,980</b>	<b>252,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,406,775</b>



### LODGING TAX COLLECTIONS: 2018-2021 COMPARISONS

LODGING TAXES	2018		2017/2018		2019		2018/2019		2020		2019/2020		2021		2020/2021		2020/2021		2021		2021		2021	
	Amount Collected	% Change	Amount Collected	% Change	Amount Collected	% Change	Amount Collected	% Change	Amount Collected	% Change	Amount Collected	% Change	Amount Collected	% Change	\$ Change	% Change	TOS Lodging Sales Tax	\$ Change	% Change	TOS Lodging Sales Tax	\$ Change	% Change		
Jan	30,760	-0.8%	52,651	71.2%	43,978	-16.5%	50,288	6,310	14.3%	47,816	2,472	4.9%												
Feb	31,598	5.4%	37,768	19.5%	45,809	21.3%	49,511	3,701	8.1%	51,297	(1,786)	-3.6%												
Mar	46,736	4.0%	47,850	2.4%	17,476	-63.5%	55,137	37,661	215.5%	53,788	1,350	2.4%												
Apr	15,317	24.4%	17,591	14.8%	939	-94.7%			0.0%															
May	11,641	-0.5%	16,858	44.8%	742	-95.6%			0.0%															
June	24,915	15.8%	25,256	1.4%	18,288	-27.6%			0.0%															
July	29,731	1.3%	34,119	14.8%	39,957	17.1%			0.0%															
Aug	25,968	2.6%	28,899	11.3%	41,898	45.0%			0.0%*															
Sept	29,977	31.9%	27,353	-8.8%	36,536	33.6%			0.0%															
Oct	14,609	6.6%	24,792	69.7%	32,385	30.6%			0.0%															
Nov	30,262	143.5%	24,893	-17.7%	29,430	18.2%			0.0%															
Dec	28,750	-10.7%	25,952	-9.7%	40,660	56.7%			0.0%															
<b>TOTAL</b>	<b>320,265</b>	<b>11.5%</b>	<b>363,982</b>	<b>13.7%</b>	<b>348,099</b>	<b>-4.4%</b>	<b>154,936</b>	<b>47,672</b>	<b>44.4%</b>	<b>152,901</b>	<b>2,035</b>	<b>1.3%</b>												

Lodging taxes are allocated as follows:  
 ▶ 85% Trails, Parks & Open Space  
 ▶ 15% Marketing

\* Variance between Lodging category of Sales Tax and Lodging tax in Aug is due to a \$30K sales tax assessment in 2019.

### SALES AND LODGING BREAKOUT HOTEL/INN/B&B VS. SHORT TERM RENTALS

SALES & LODGING TAXES	2018		2018		2019		2019		2020		2020		2021		2021		2021 vs. 2020			
	Hotel/Inn/B &B	Short Term Rental	Hotel/Inn/B &B	Short Term Rental	Hotel/Inn/B &B	Short Term Rental	Hotel/Inn/B &B	Short Term Rental	Hotel/Inn/B &B	Short Term Rental	Hotel/Inn/B &B	Short Term Rental	Hotel/Inn/B &B	Short Term Rental	Hotel/Inn/B &B	Short Term Rental	\$ Change	% Change	\$ Change	% Change
Jan	86,555	19,109	93,839	66,615	81,827	56,100	62,054	86,891	(19,773)	-24.16%	30,791	54.89%								
Feb	93,747	11,099	94,014	27,118	94,867	43,293	69,942	78,990	(24,925)	-26.27%	35,697	82.45%								
Mar	104,240	36,403	110,685	43,715	36,927	9,538	81,678	81,313	44,751	121.19%	71,775	752.53%								
Apr	39,022	9,528	41,254	9,790	123	21,853														
May	32,711	5,707	39,028	9,839	47	8,976														
June	62,934	16,531	51,148	56,034	29,357	33,866														
July	85,184	11,663	74,362	28,020	55,923	62,490														
Aug	70,580	12,477	62,737	21,813	56,965	67,172														
Sept	58,751	33,708	61,244	38,766	49,632	73,883														
Oct	41,487	13,931	46,119	28,051	40,987	59,078														
Nov	40,091	48,643	44,239	55,307	26,520	57,010														
Dec	81,948	74,142	75,196	58,754	56,454	75,559														
<b>TOTAL</b>	<b>797,250</b>	<b>292,941</b>	<b>793,864</b>	<b>443,824</b>	<b>529,630</b>	<b>568,818</b>	<b>213,673</b>	<b>247,193</b>	<b>52</b>	<b>70.75%</b>	<b>138,263</b>	<b>889.87%</b>								

### DEVELOPMENT EXCISE TAX COLLECTIONS: 2018-2021 COMPARISONS

EXCISE TAXES	2018		2017/2018		2019		2018/2019		2020		2019/2020		2021		2020/2021		2020/2021		2020		2020		2021	
	Amount Collected	% Change	Amount Collected	% Change	Amount Collected	% Change	Amount Collected	% Change	Amount Collected	% Change	Amount Collected	% Change	Amount Collected	% Change	\$ Change	% Change	Total Sq Footage	New Res Permits	Total Sq Footage	New Res Permits	Total Sq Footage	New Res Permits		
Jan	25,490	#DIV/0!	41,338	62.2%	14,028	-66.1%	42,886	28,858	205.7%	21,443	3	5												
Feb	0	-100.0%	38,168	#DIV/0!	21,812	-42.9%	64,018	42,206	193.5%	32,009	6	8												
Mar	22,608	-61.3%	68,452	202.8%	50,268	-26.6%	82,630	32,362	64.4%	41,315	9													
Apr	7,530	-84.5%	82,502	995.6%	0	-100.0%			#DIV/0!	0	0													
May	42,018	73.2%	123,620	194.2%	48,300	-60.9%			0.0%	0	7													
June	49,160	-33.0%	129,000	162.4%	99,708	-22.7%			0.0%	0	15													
July	110,038	35.1%	80,304	-27.0%	86,722	8.0%			0.0%	0	13													
Aug	137,524	228.2%	24,824	-81.9%	43,138	73.8%			0.0%	0	8													
Sept	83,186	67.3%	100,348	20.6%	102,888	2.5%			0.0%	0	11													
Oct	41,766	10.3%	57,022	36.5%	52,976	-7.1%			0.0%	0	7													
Nov	14,084	-52.2%	33,868	140.5%	135,082	298.8%			0.0%	0	26													
Dec	65,770	442.9%	44,608	-32.2%	37,614	-15.7%			0.0%	0	32													
<b>TOTAL</b>	<b>599,174</b>	<b>19.4%</b>	<b>824,054</b>	<b>37.5%</b>	<b>692,536</b>	<b>-16.0%</b>	<b>189,534</b>	<b>103,426</b>	<b>120.1%</b>	<b>94,767</b>	<b>137</b>	<b>13</b>												