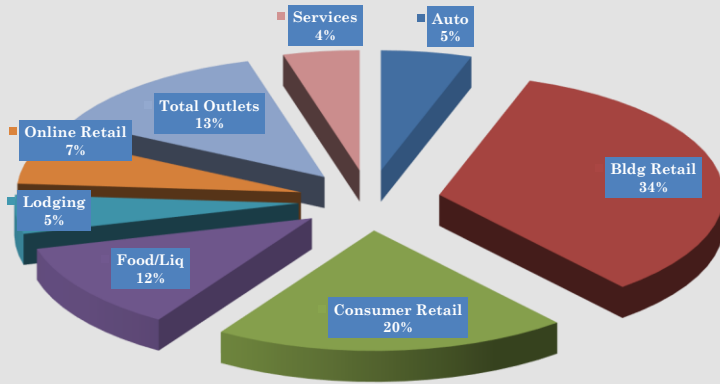
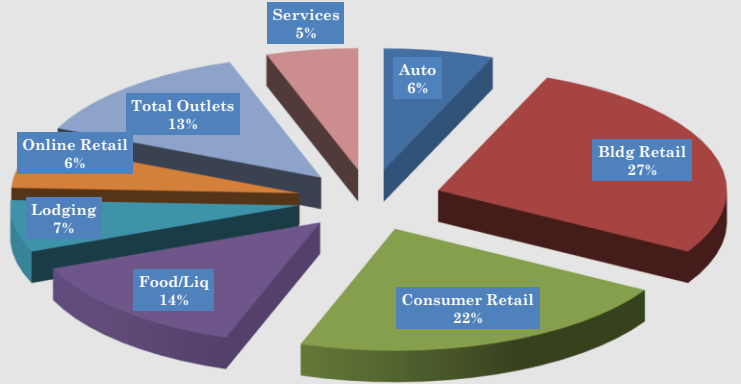


# JUNE

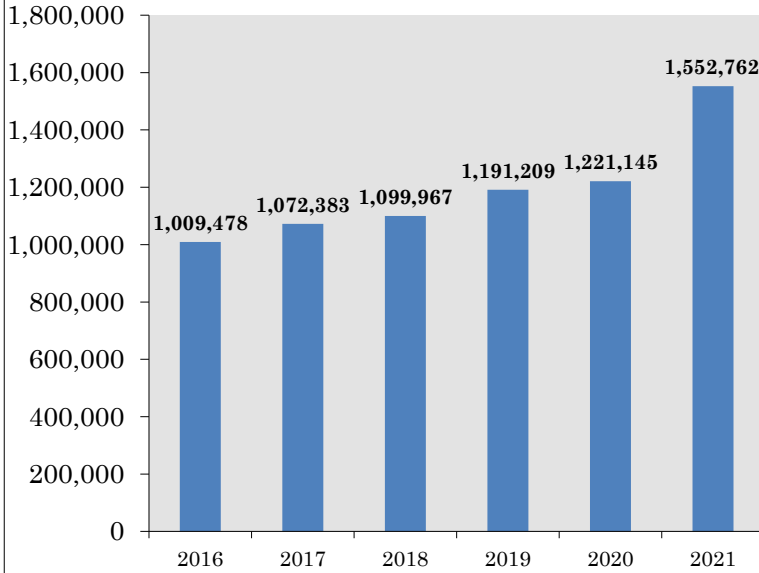
2021 MTD SALES TAX BY CATEGORY



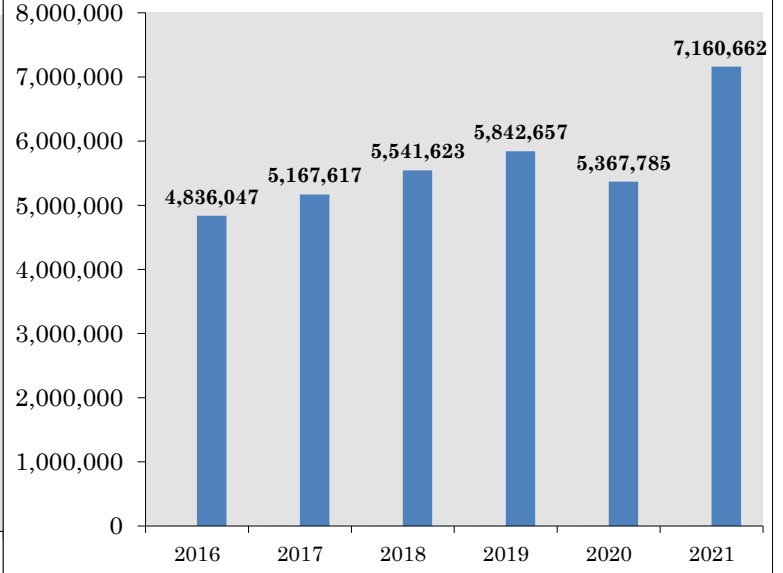
2021 YTD SALES TAX BY CATEGORY



SALES TAXES COLLECTED (MONTH)

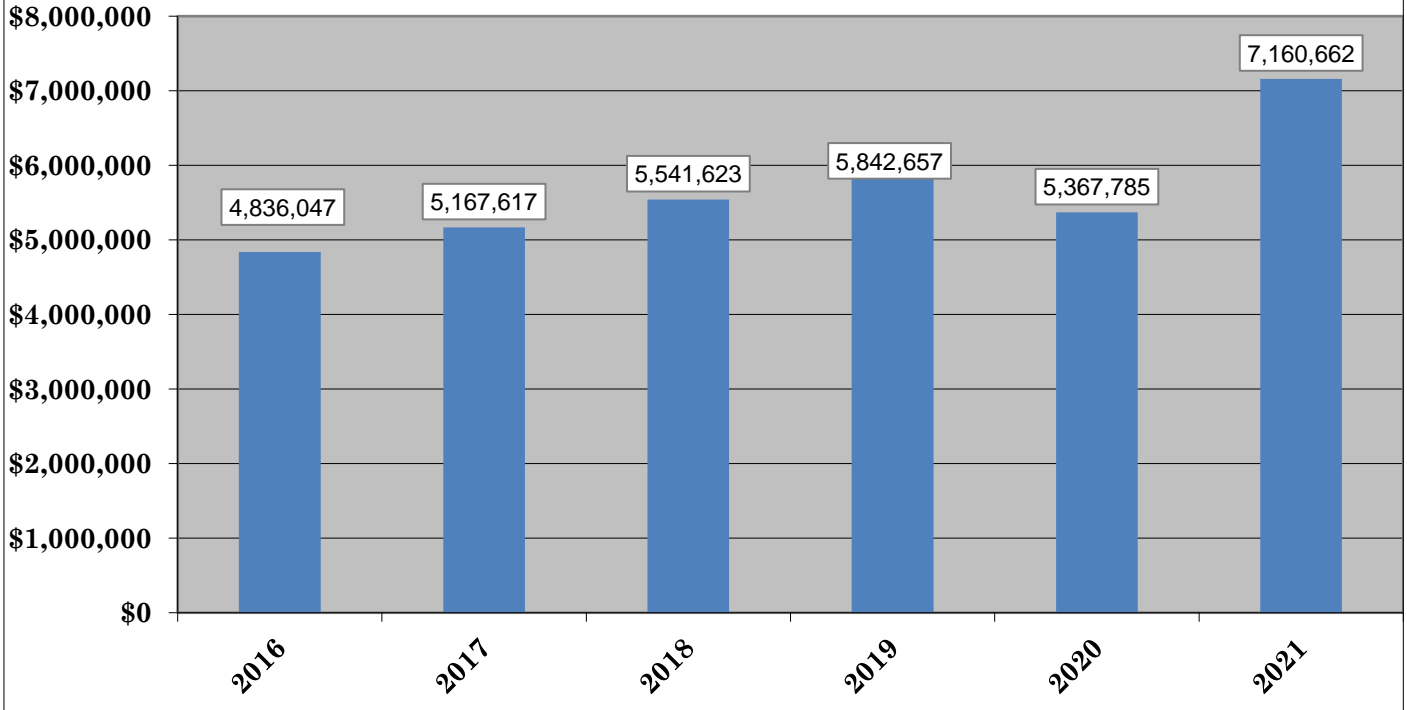


YTD SALES TAX COLLECTED

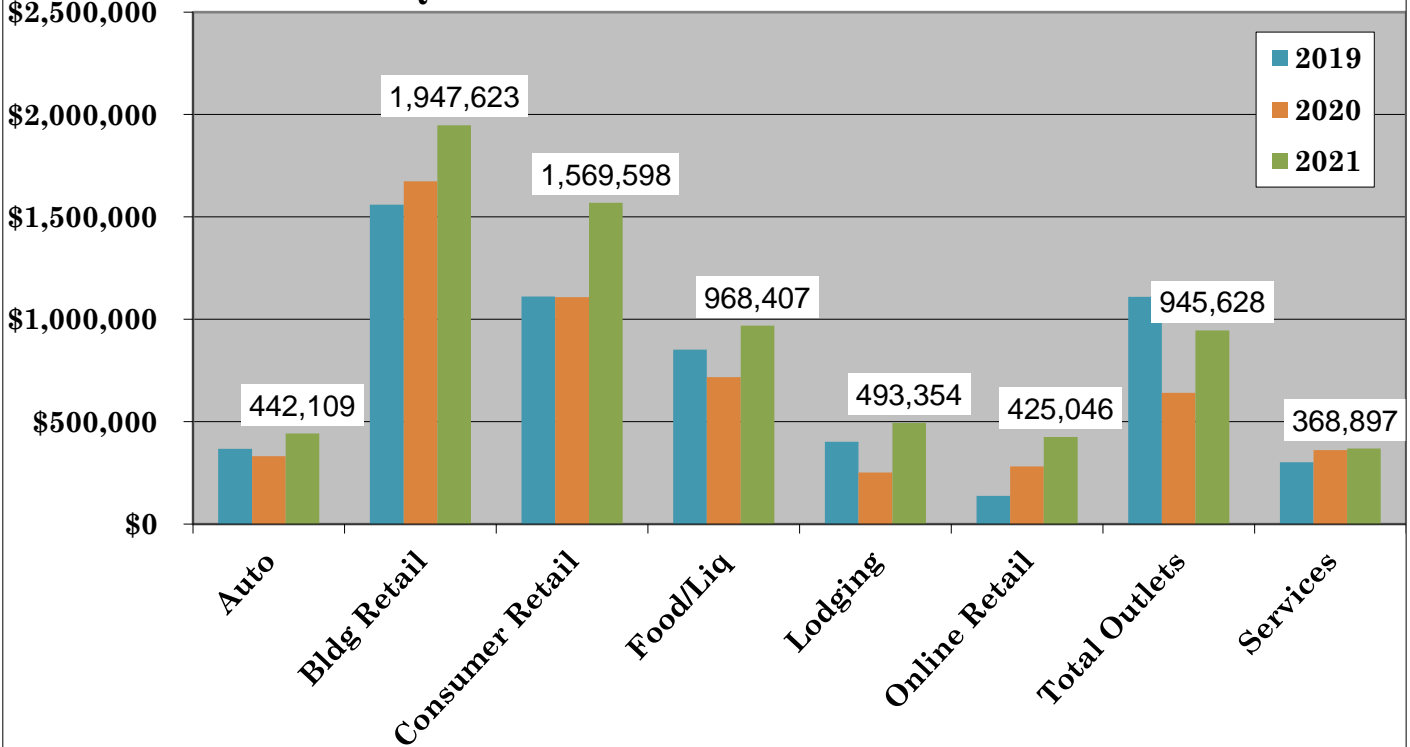


\$ & % Change from Prior Year	2016	2017	2018	2019	2020	2021	\$ & % Change from Prior Year	2016	2017	2018	2019	2020	2021
	74,884	62,905	27,584	91,241	29,937	331,617		175,661	331,570	374,006	301,034	(474,872)	1,792,878
	8.01%	6.23%	2.57%	8.29%	2.51%	27.16%		3.77%	6.86%	7.24%	5.43%	-8.13%	33.40%

**2ND Q YTD 2016-2021 TTL SALES TAXES**



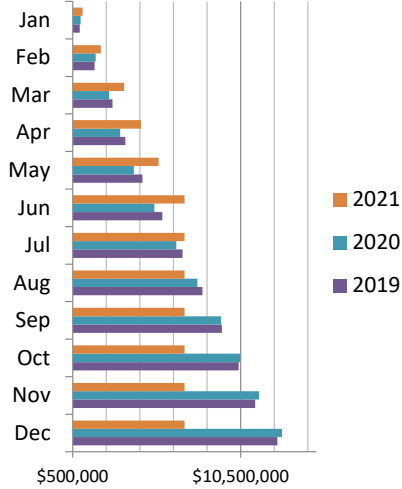
**2ND Q YTD SALES TAX BY CATEGORY 2019-2021**



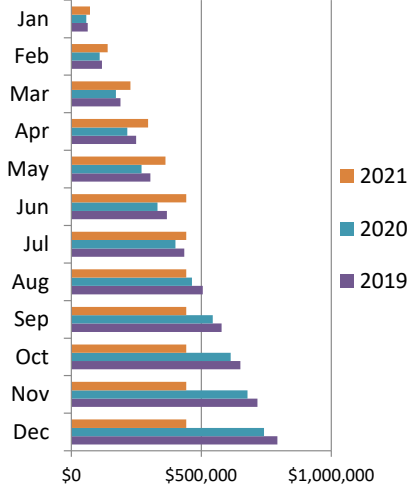


Town of Silverthorne  
Sales Tax by Sector

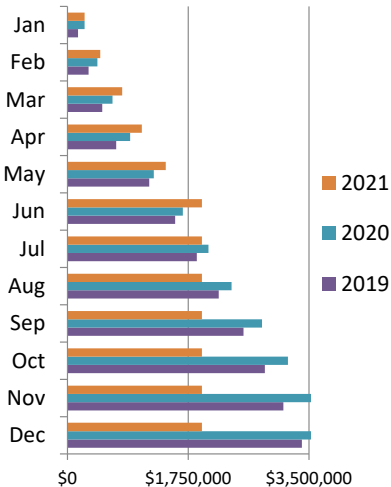
## Year Over Year Comparison of Sales Tax by Category



Total Sales Tax							
	2016	2017	2018	2019	2020	% change	
						2021 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	\$995,477	52.04%
May	\$666,068	\$726,443	\$802,688	\$1,019,604	\$822,617	\$1,043,114	26.80%
Jun	\$1,009,478	\$1,072,383	\$1,099,967	\$1,191,209	\$1,221,145	\$1,552,762	27.16%
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>\$7,160,662</b>	<b>33.40%</b>



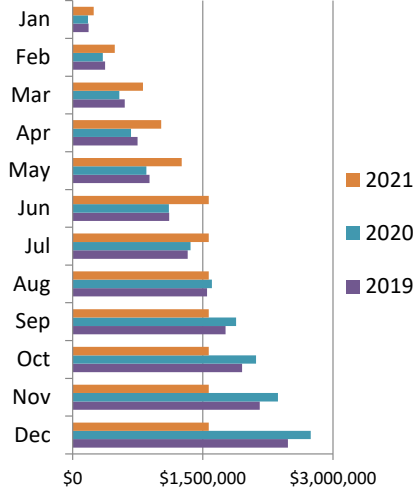
Auto							
	2016	2017	2018	2019	2020	% change	
						2021 from PY	
Jan	\$59,587	\$70,101	\$63,353	\$63,189	\$57,451	\$72,100	25.50%
Feb	\$65,190	\$56,855	\$53,841	\$55,000	\$51,548	\$67,090	30.15%
Mar	\$74,112	\$76,462	\$76,521	\$71,174	\$62,629	\$88,529	41.35%
Apr	\$78,237	\$55,273	\$64,081	\$60,216	\$44,130	\$67,110	52.07%
May	\$66,987	\$63,356	\$62,160	\$53,932	\$53,787	\$67,141	24.83%
Jun	\$78,079	\$67,352	\$70,097	\$64,418	\$62,103	\$80,140	29.04%
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>\$442,109</b>	<b>33.31%</b>



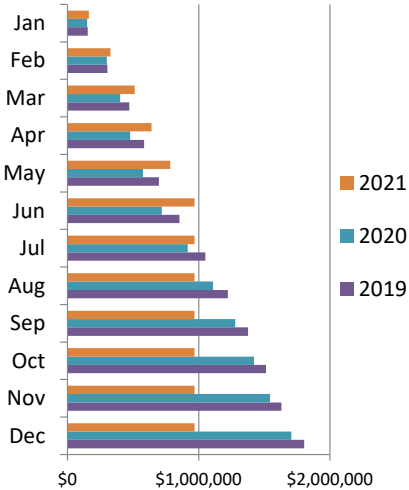
Bldg Retail							
	2016	2017	2018	2019	2020	% change	
						2021 from PY	
Jan	\$120,751	\$168,108	\$153,760	\$152,847	\$249,026	\$246,457	-1.03%
Feb	\$114,957	\$137,390	\$126,119	\$154,682	\$184,740	\$229,558	24.26%
Mar	\$148,275	\$202,209	\$187,088	\$197,773	\$219,834	\$316,908	44.16%
Apr	\$132,840	\$121,313	\$238,757	\$202,335	\$252,918	\$285,800	13.00%
May	\$166,019	\$202,858	\$245,558	\$478,357	\$343,518	\$345,415	0.55%
Jun	\$278,854	\$310,013	\$307,781	\$373,121	\$423,535	\$523,486	23.60%
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>\$1,947,623</b>	<b>16.38%</b>

Town of Silverthorne  
Sales Tax by Sector

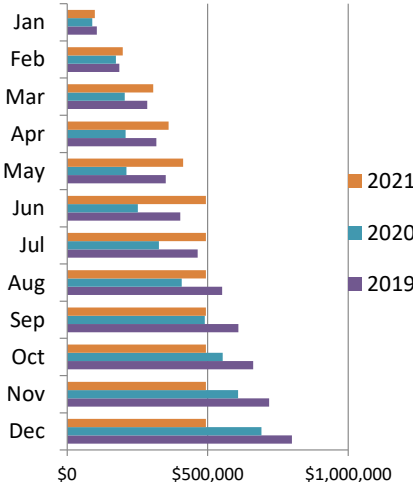
## Year Over Year Comparison of Sales Tax by Category



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	\$210,140	56.54%
May	\$153,178	\$158,034	\$149,945	\$139,746	\$177,548	\$234,686	32.18%
Jun	\$216,633	\$238,137	\$233,423	\$224,453	\$257,957	\$313,232	21.43%
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>\$1,569,598</b>	<b>41.56%</b>



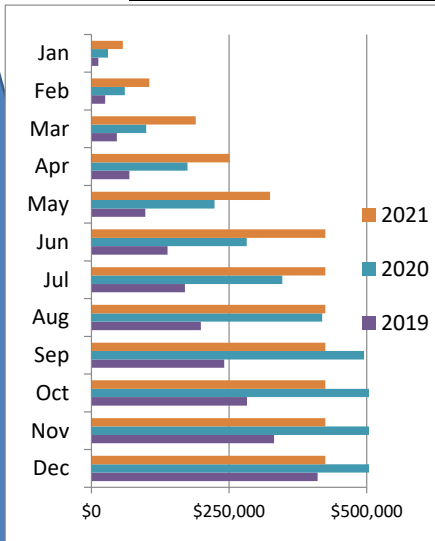
Food & Liquor							
	2016	2017	2018	2019	2020	2021	% change from PY
Jan	\$131,649	\$135,920	\$144,354	\$155,132	\$150,841	\$163,922	8.67%
Feb	\$118,012	\$144,647	\$149,271	\$147,858	\$148,891	\$163,757	9.98%
Mar	\$139,365	\$149,023	\$158,422	\$167,215	\$102,543	\$184,761	80.18%
Apr	\$101,339	\$98,694	\$113,784	\$114,506	\$76,197	\$127,215	66.96%
May	\$96,090	\$108,019	\$115,475	\$112,621	\$97,170	\$144,730	48.94%
Jun	\$138,306	\$146,538	\$161,344	\$154,670	\$142,258	\$184,021	29.36%
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>\$968,407</b>	<b>34.89%</b>



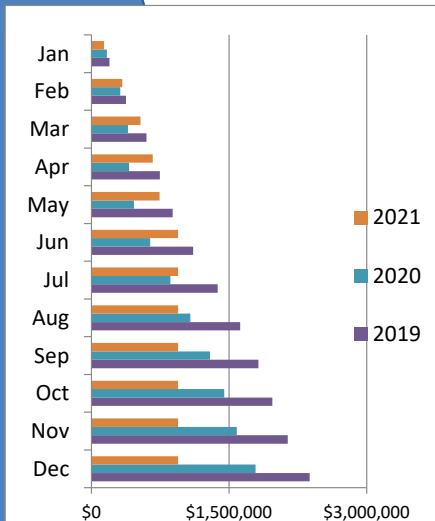
Lodging							
	2016	2017	2018	2019	2020	2021	% change from PY
Jan	\$50,669	\$64,003	\$74,095	\$105,812	\$88,758	\$98,632	11.12%
Feb	\$67,039	\$66,921	\$73,110	\$79,840	\$84,769	\$99,395	17.25%
Mar	\$79,596	\$89,447	\$93,621	\$98,676	\$31,507	\$107,696	241.81%
Apr	\$24,974	\$26,442	\$33,066	\$32,840	\$2,934	\$55,233	1782.82%
May	\$18,956	\$27,102	\$26,950	\$33,958	\$2,868	\$51,041	1679.85%
Jun	\$36,857	\$45,589	\$54,705	\$51,435	\$40,519	\$81,357	100.79%
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>\$493,354</b>	<b>96.28%</b>

Town of Silverthorne  
Sales Tax by Sector

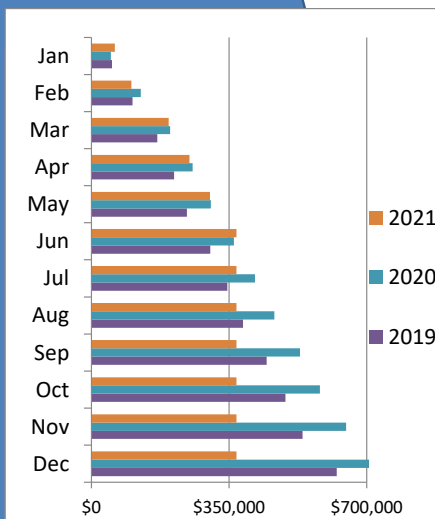
## Year Over Year Comparison of Sales Tax by Category



Online Retail							
	2016	2017	2018	2019	2020	% change	
						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	\$61,479	-17.99%
May	\$0	\$0	\$8,969	\$29,385	\$49,073	\$73,578	49.93%
Jun	\$0	\$0	\$4,481	\$39,986	\$58,270	\$100,338	72.19%
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>	\$0	\$0	\$120,096	\$410,646	\$742,907	\$425,046	<b>50.74%</b>

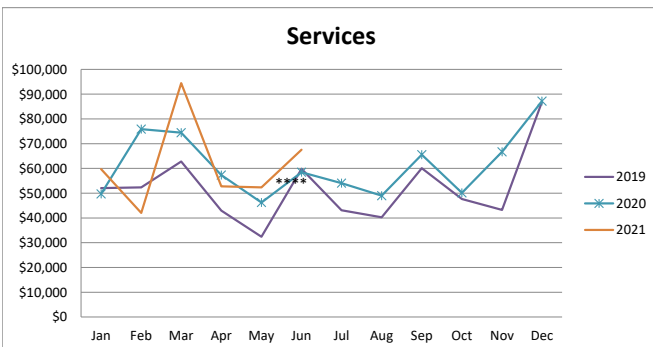
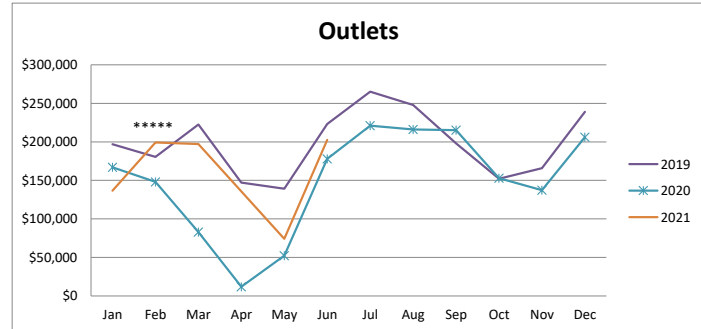
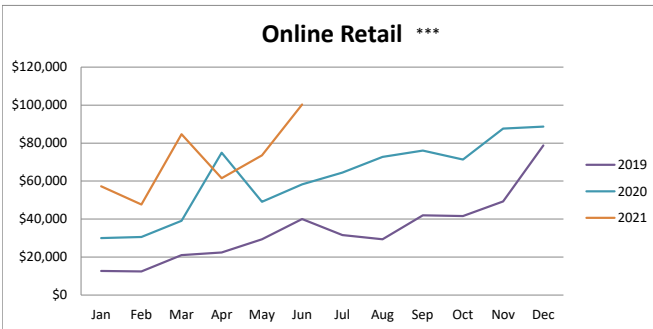
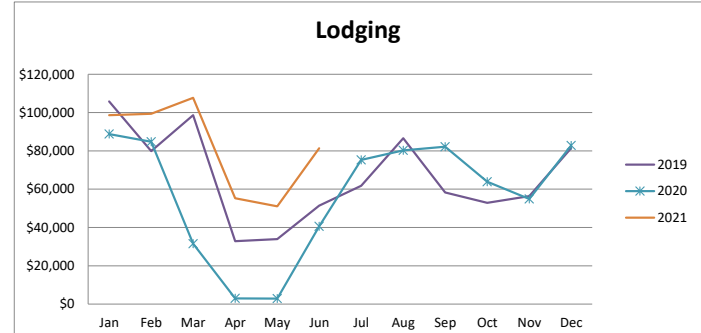
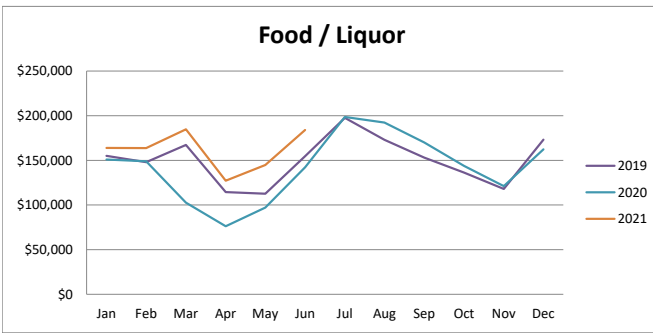
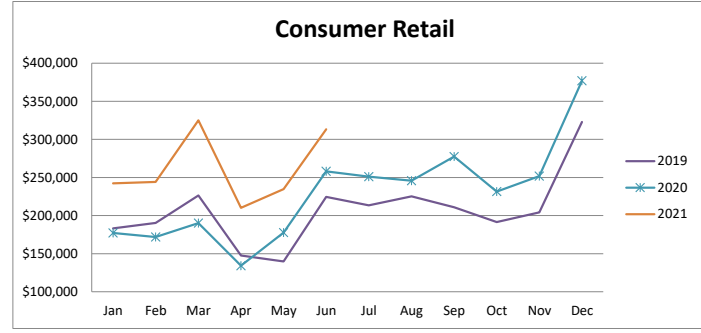
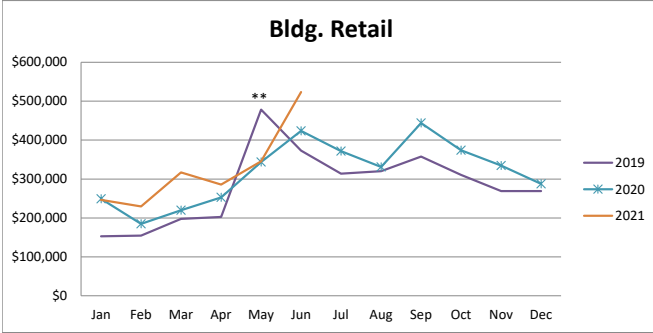
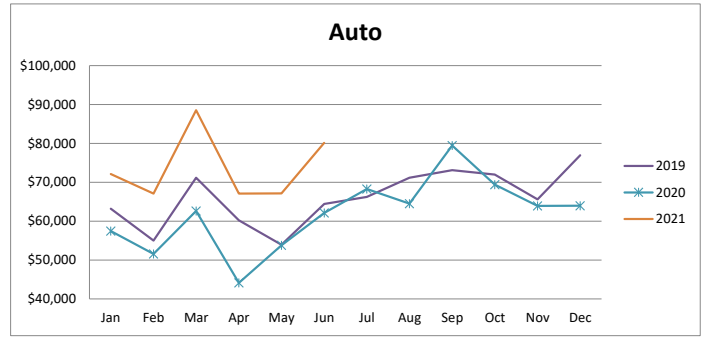
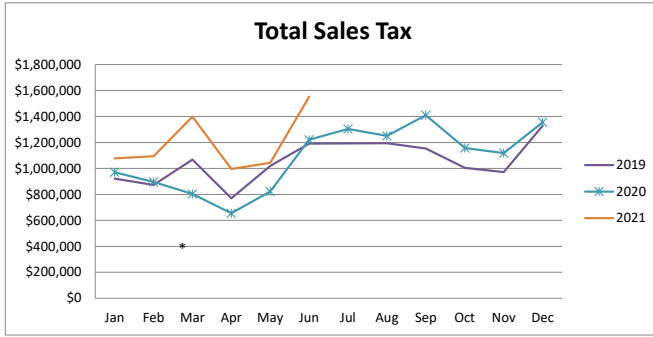


Outlets							
	2016	2017	2018	2019	2020	% change	
						2021 from PY	
Jan	\$159,904	\$145,597	\$187,019	\$196,963	\$167,053	\$136,747	-18.14%
Feb	\$163,450	\$163,590	\$165,078	\$180,448	\$147,975	\$199,241	34.64%
Mar	\$241,856	\$223,180	\$240,814	\$222,425	\$83,038	\$197,102	137.36%
Apr	\$127,134	\$152,779	\$134,443	\$147,033	\$12,019	\$135,747	1029.45%
May	\$135,537	\$134,248	\$152,310	\$139,196	\$52,430	\$74,161	41.45%
Jun	\$223,978	\$222,184	\$219,645	\$223,289	\$178,041	\$202,630	13.81%
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>	\$2,386,077	\$2,409,805	\$2,378,476	\$2,377,416	\$1,789,038	\$945,628	<b>47.63%</b>



Services							
	2016	2017	2018	2019	2020	% change	
						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	\$52,754	-7.99%
May	\$29,301	\$32,825	\$41,321	\$32,410	\$46,224	\$52,362	13.28%
Jun	\$36,771	\$42,570	\$48,491	\$59,836	\$58,461	\$67,559	15.56%
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>	\$444,036	\$542,896	\$681,621	\$623,698	\$734,607	\$368,897	<b>1.90%</b>

## Seasonality by Category: 2019-2021



### Outlets:

Sales/Promotions/Events:

Back to School sales from 7/15-8/31

Promo - spend \$100 receive free bucket of sidewalk chalk

### 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

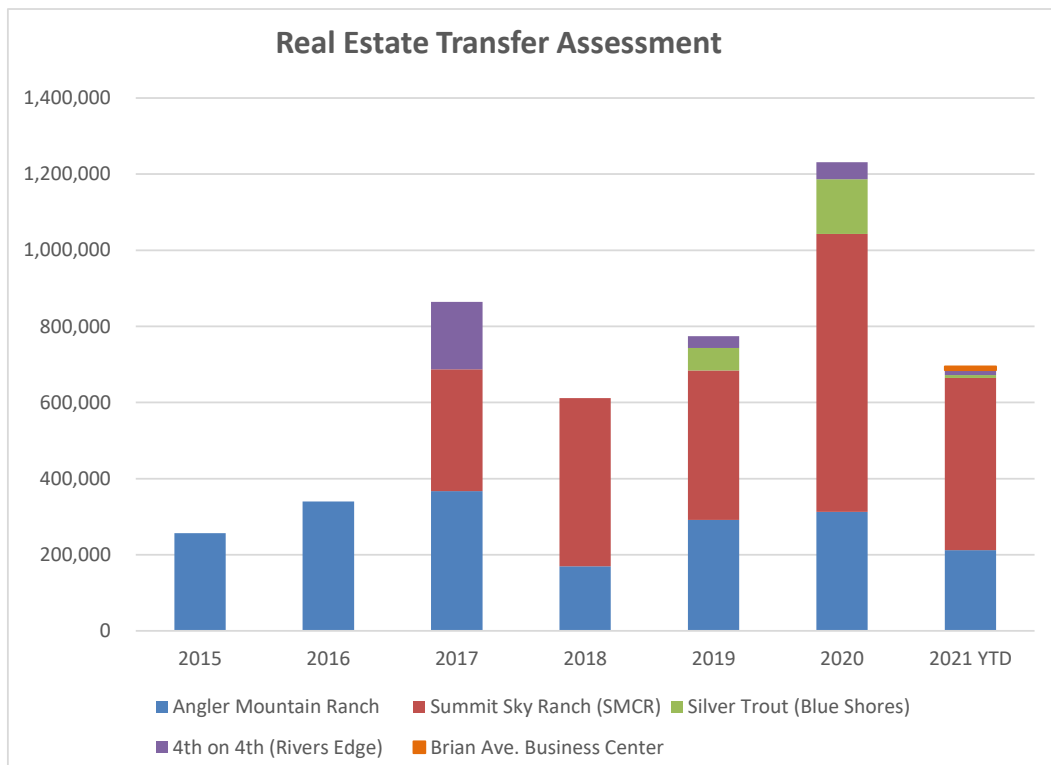
\*\*\*Online Retail - this category continues to rise as a result of the Wayfair ruling

\*\*\*\* Services - received audit payments of \$40,000 in May 2020

\*\*\*\*\*Outlets - \$100K payment received in Feb and amended 70K in May 21

## Real Estate Transfer Assessment

	Angler Mountain Ranch	Summit Sky Ranch (SMCR)	Silver Trout (Blue Shores)	4th on 4th (Rivers Edge)	Brian Ave. Business Center	River West (no RETA on 1st Sale)	Blue River Flats	4th St Crossing (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>	211,628	452,881	7,750	12,800	10,000	0	0	0	0	695,058
<b>TOTAL</b>	<b>1,948,973</b>	<b>2,338,317</b>	<b>209,980</b>	<b>265,797</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,773,067</b>





LODGING TAX COLLECTIONS: 2018-2021 COMPARISONS												
LODGING TAXES	2018 Amount Collected	2017/2018 % Change	2019 Amount Collected	2018/2019 % Change	2020 Amount Collected	2019/2020 % Change	2021 Amount Collected	2020/2021 \$ Change	2020/2021 % Change	2021 TOS Lodging Sales Tax	2021 \$ Change	2021 % 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%	28,870	27,930	2974.0%	28,900	(30)	-0.1%
May	11,641	-0.5%	16,858	44.8%	742	-95.6%	26,684	25,942	3497.7%	26,673	12	0.0%
June	24,915	15.8%	25,256	1.4%	18,288	-27.6%	41,047	22,759	124.4%	41,219	(172)	-0.4%
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%			
TOTAL	320,265	11.5%	363,982	13.7%	348,099	-4.4%	251,537	124,303	114.1%	249,692	1,844	0.7%

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												
	2018		2019		2020		2021		2021 vs. 2020			
SALES & LODGING TAXES	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 \$ Change	Hotel/Inn/ B&B % Change	Short Term Rental \$ Change	Short Term Rental % 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	35,222	48,820	35,099	28591.84%	26,967	123.40%
May	32,711	5,707	39,028	9,839	47	8,976	32,163	45,561	32,116	69008.21%	36,584	407.6%
June	62,934	16,531	51,148	56,034	29,357	33,866	57,913	64,393	28,555	97.27%	30,527	90.1%
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						
TOTAL	797,250	292,941	793,864	443,824	529,630	568,818	338,971	405,967	95,824	39.41%	232,342	133.82%

DEVELOPMENT EXCISE TAX COLLECTIONS: 2018-2021 COMPARISONS												
EXCISE TAXES	2018 Amount Collected	2017/2018 % Change	2019 Amount Collected	2018/2019 % Change	2020 Amount Collected	2019/2020 % Change	2021 Amount Collected	2020/2021 \$ Change	2020/2021 % Change	2020 Total Sq Footage	2020 New Res Permits	2021 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	19
Apr	7,530	-84.5%	82,502	995.6%	0	-100.0%	33,100	33,100	N/A	16,550	0	6
May	42,018	73.2%	123,620	194.2%	48,300	-60.9%	116,630	68,330	141.5%	58,315	7	27
June	49,160	-33.0%	129,000	162.4%	99,708	-22.7%	42,134	(57,574)	-57.7%	21,067	15	7
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	
TOTAL	599,174	19.4%	824,054	37.5%	692,536	-16.0%	381,398	147,282	62.9%	190,699	137	72