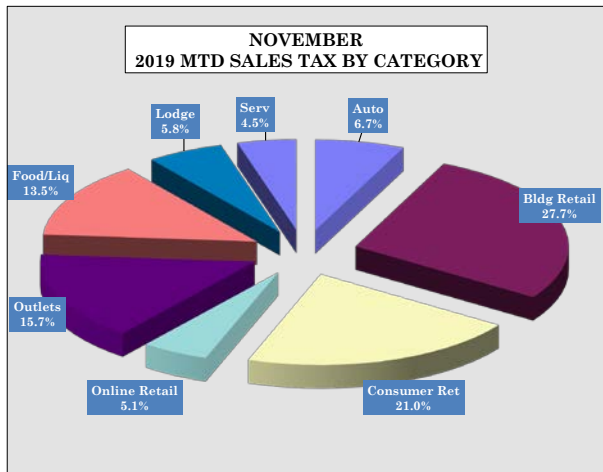


SALES TAX BY CATEGORY

EXHIBIT IIA: NOVEMBER SALES TAX BY CATEGORY

Category	2018	2019	\$Inc/(Dec)	% Inc/(Dec)
Auto	\$62,477	\$65,593	\$3,115	4.99%
Bldg Retail	\$205,930	\$269,257	\$63,328	30.75%
Consumer Ret	\$217,297	\$204,186	(\$13,111)	-6.03%
Online Retail	\$9,257	\$49,334	\$40,077	432.95%
Outlets	\$161,141	\$152,604	(\$8,537)	-5.30%
Food/Liq	\$130,723	\$131,209	\$486	0.37%
Lodge	\$58,435	\$56,326	(\$2,109)	-3.61%
Serv	\$46,345	\$43,262	(\$3,083)	-6.65%
TOTAL	\$891,605	\$971,771	\$80,166	8.99%



The Outlets category decreased \$8,537 or down 5.30% when compared with November 2018; YTD is down \$157,958 or minus 7.43%.

The results by Phase are as follows:

Phase I (Red) is down \$2888 or 27.59%.
YTD is up \$38,010.26 or 6.06%

Phase II (Blue) is down \$3,087 or minus 4.18%.
YTD is down \$159,891 or minus 14.00%

Phase III (Green) is down \$2,562 or 5.30%.
YTD is down \$36,078 or minus 5.30%

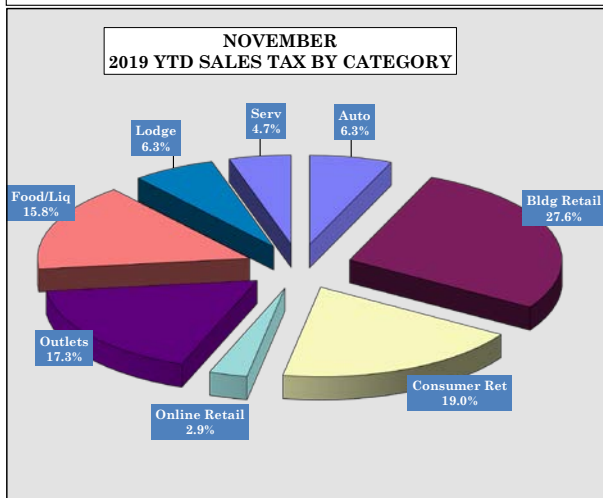
The "Sales Tax by Category" Exhibits IIA & IIB compare the November sales taxes collected by Outlets, Building Retail, Consumer Retail, Online Retail, Food/Liquor, Lodging, Automotive, and Services with the following results:

The Building Retail category was November's highest sales tax category at 27.7% and YTD at 27.6%.

The Consumer Retail category had November's 2nd largest sales tax collections at 21.0% and YTD at 19.0%.

EXHIBIT IIB:NOVEMBER YTD SALES TAX

Category	2018	2019	\$Inc/(Dec)	% Inc/(Dec)
Auto	\$732,416	\$716,019	(\$16,397)	-2.24%
Bldg Retail	\$2,499,073	\$3,130,115	\$631,042	25.25%
Consumer Ret	\$2,107,821	\$2,156,527	\$48,706	2.31%
Online Retail	\$95,680	\$331,859	\$236,179	246.84%
Outlets	\$2,126,868	\$1,968,910	(\$157,958)	-7.43%
Food/Liq	\$1,603,143	\$1,799,363	\$196,219	12.24%
Lodge	\$642,042	\$718,569	\$76,527	11.92%
Serv	\$613,304	\$536,744	(\$76,560)	-12.48%
TOTAL	\$10,420,346	\$11,358,105	\$937,759	9.00%



The tables to the left of the "Sales Tax by Category" exhibits show the industry comparisons by month and YTD.

- ▶ The Building Retail, had the highest November dollar increase, \$63,328 or 30.75%;
YTD up \$631,042 or 25.25%.
- ▶ The Online Retail category had the 2nd highest October dollar increase, \$40,077 or 432.95%;
YTD up \$236,179 or 246.84%.
- ▶ The Outlets category was down \$8,537 or minus 5.30%;
YTD down \$157,958 or 7.43%.

Outlets at Silverthorne (OS):

Upcoming Promotions and Events:

From 1/15 – 1/31, customers can show their lift ticket from any Colorado ski resort at the Colorado Welcome Center and receive a FREE outlets gift card.

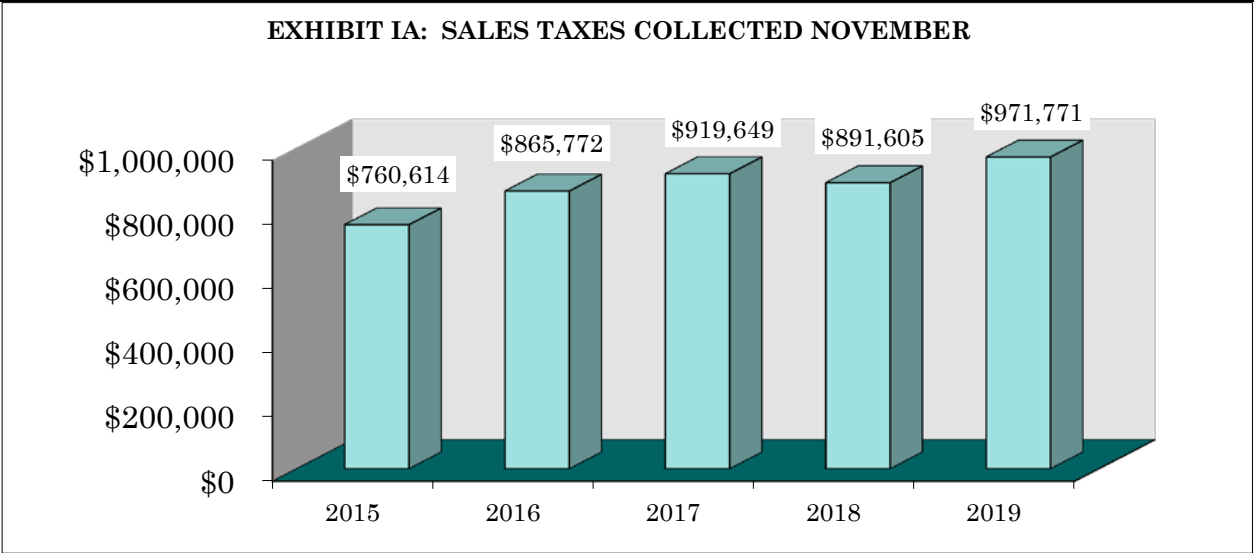
On 1/23 join Timberline Craft Kitchen & Cocktails for their official grand opening and ribbon cutting.

From 1/16 – 1/22, the Outlets will be hosting an Enter to Win on Facebook and Instagram for a \$100 gift card to Timberline Craft Kitchen & Cocktails in correlation with their Grand Opening Celebration.

**SILVERTHORNE SALES TAX BY MONTH
FOR NOVEMBER 2019 SALES**

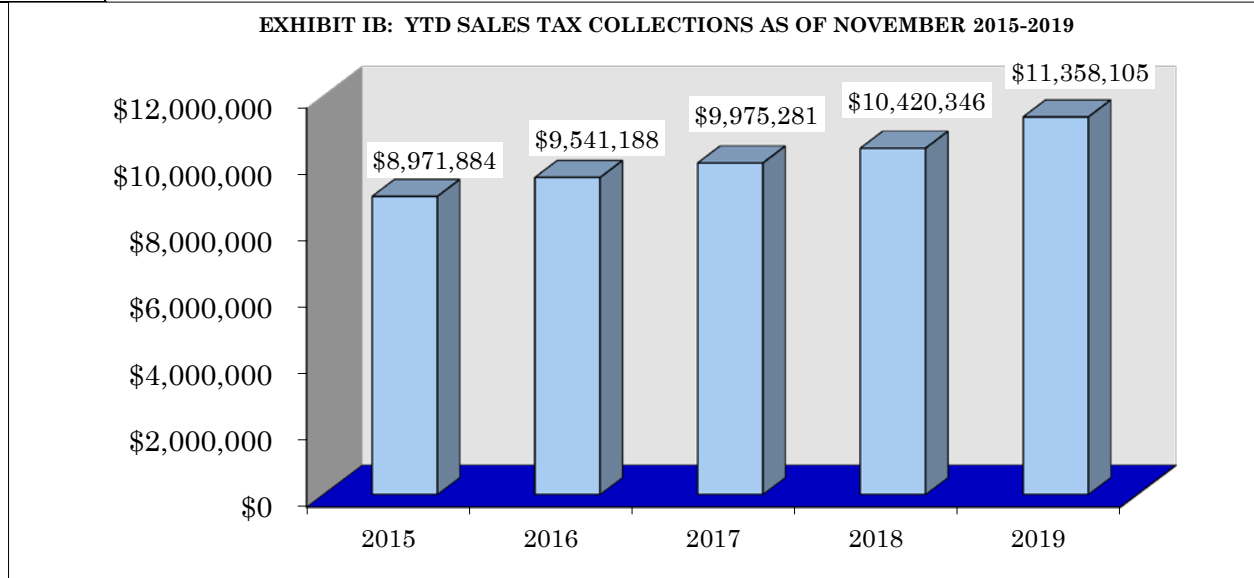
CHART A:	2015	14-15	2016	15-16	2017	16-17	2018	17-18	2019	18-19
MONTH	% CHANGE		% CHANGE		% CHANGE		% CHANGE		% CHANGE	
JAN	765,758	10.71%	766,848	0.14%	818,538	6.74%	885,926	8.23%	921,759	4.04%
FEB	713,637	4.56%	763,151	6.94%	819,529	7.39%	925,320	12.91%	872,856	-5.67%
MARCH	960,756	9.30%	984,257	2.45%	1,042,916	5.96%	1,063,206	1.95%	1,067,352	0.39%
APRIL	654,752	7.94%	646,245	-1.30%	687,808	6.43%	763,973	11.07%	769,877	0.77%
MAY	630,889	1.79%	666,067	5.58%	726,443	9.06%	803,231	10.57%	1,019,603	26.94%
JUNE	934,593	7.53%	1,009,478	8.01%	1,072,383	6.23%	1,099,967	2.57%	1,191,209	8.29%
JULY	957,634	7.50%	977,228	2.05%	1,068,708	9.36%	1,075,530	0.64%	1,192,519	10.88%
AUG	932,217	4.38%	951,341	2.05%	984,853	3.52%	1,038,181	5.41%	1,193,502	14.96%
SEPT	935,275	11.78%	1,014,189	8.44%	1,037,088	2.26%	1,024,673	-1.20%	1,153,032	12.53%
OCT	725,760	6.63%	896,612	23.54%	797,367	-11.07%	848,734	6.44%	1,004,624	18.37%
NOV	760,614	6.57%	865,772	13.83%	919,649	6.22%	891,605	-3.05%	971,771	8.99%
DEC	1,201,862	12.83%	1,182,890	-1.58%	1,209,640	2.26%	1,228,422	1.55%		
YTD TTL:	10,173,746		10,724,078		11,184,921		11,648,768		11,358,105	
%CHANGE FROM YEAR TO YEAR:		7.90%		5.41%		4.30%		4.15%		9.00%

EXHIBIT IA: SALES TAXES COLLECTED NOVEMBER



%CHANGE FROM PRIOR YEAR	2015	2016	2017	2018	2019
	6.57%	13.83%	6.22%	-3.05%	8.99%

EXHIBIT IB: YTD SALES TAX COLLECTIONS AS OF NOVEMBER 2015-2019



%CHANGE FROM PRIOR YEAR	2015	2016	2017	2018	2019
	7.27%	6.35%	4.55%	4.46%	9.00%

Exhibit IA & Exhibit IB show the Town of Silverthorne's collections by month and year-to-date (YTD) for the years 2015-2019, with the following results:
November sales tax collections increased by \$80,167 or 8.99% over 2018.
2019 YTD collections increased \$937,760 or 9.00% over 2018 collections.

SALES TAX COLLECTIONS: ACTUAL VS BUDGET 2019 YTD

EXHIBIT III-ACTUAL VS. BUDGET TABLE

SALES MONTH	2019 BUDGET BY MONTH	2019 ACTUAL BY MONTH	2019 BUDGET YTD	2019 ACTUAL YTD	ACTUAL AS A % OF 2019 BUDGET YTD
JAN	\$899,184	\$921,759	\$899,184	\$921,759	102.51%
FEB	\$920,796	\$872,856	\$1,819,980	\$1,794,615	98.61%
MAR	\$1,110,806	\$1,067,352	\$2,930,786	\$2,861,967	97.65%
APR	\$791,420	\$769,877	\$3,722,206	\$3,631,844	97.57%
MAY	\$781,281	\$1,019,603	\$4,503,487	\$4,651,447	103.29%
JUNE	\$1,145,805	\$1,191,209	\$5,649,292	\$5,842,656	103.42%
JULY	\$1,131,246	\$1,192,519	\$6,780,538	\$7,035,175	103.76%
AUG	\$1,067,286	\$1,193,502	\$7,847,824	\$8,228,677	104.85%
SEPT	\$1,087,374	\$1,153,032	\$8,935,198	\$9,381,709	105.00%
OCT	\$868,461	\$1,004,624	\$9,803,659	\$10,386,333	105.94%
NOV	\$955,561	\$971,771	\$10,759,220	\$11,358,105	105.57%
DEC	\$1,300,650		\$12,059,870		0.00%

► The budget numbers are based on a 3.5% increase from 2018 sales tax revenues of \$11,648,768

LODGING TAX COLLECTIONS: 2016-2019 COMPARISONS

EXHIBIT IV-LODGING TAX TABLE

LODGING TAXES	2016 Amount Collected	2015/2016 % Change	2017 Amount Collected	2016/2017 % Change	2018 Amount Collected	2017/2018 % Change	2019 Amount Collected	2018/2019 \$ Change	2018/2019 % Change
Jan	28,351	41.1%	31,010	9.4%	30,760	-0.8%	52,651	21,891	71.2%
Feb	30,836	47.8%	29,968	-2.8%	31,598	5.4%	37,768	6,169	19.5%
Mar	41,922	32.0%	44,954	7.2%	46,736	4.0%	47,850	1,114	2.4%
Apr	12,404	43.8%	12,314	-0.7%	15,317	24.4%	17,591	2,274	14.8%
May	9,728	68.0%	11,705	20.3%	11,641	-0.5%	16,858	5,217	44.8%
June	17,220	43.0%	21,516	24.9%	24,915	15.8%	25,256	341	1.4%
July	26,466	46.5%	29,345	10.9%	29,731	1.3%	34,119	4,389	14.8%
Aug	22,309	57.0%	25,309	13.4%	25,968	2.6%	28,899	2,931	11.3%
Sept	22,702	75.4%	22,727	0.1%	29,977	31.9%	27,353	(2,624)	-8.8%
Oct	12,014	57.5%	13,702	14.1%	14,609	6.6%	24,792	10,183	69.7%
Nov	11,119	73.7%	12,427	11.8%	30,262	143.5%	24,893	(5,369)	-17.7%
Dec	31,761	8.4%	32,203	1.4%	28,750	-10.7%			0.0%
TOTAL	266,831	42.1%	287,181	7.6%	320,265	11.5%	338,030	46,515	16.0%

Please note: Lodging taxes are split as follows:

- 85% Trails, Parks & Open Space
- 15% Marketing

DEVELOPMENT EXCISE TAX COLLECTIONS: 2016-2019 COMPARISONS

EXHIBIT V-EXCISE TAX TABLE

EXCISE TAXES	2016 Amount Collected	2015/2016 % Change	2017 Amount Collected	2016/2017 % Change	2018 Amount Collected	2017/2018 % Change	2019 Amount Collected	2018/2019 \$ Change	2018/2019 % Change	2019 Total Sq Footage	2018 New Res Permits	2019 New Res Permits
Jan	17,008	145.8%	0	-100.0%	25,490		41,338	15,848	62.2%	20,669	3	6
Feb	32,962	189.9%	44,612	35.3%	0	-100.0%	38,168	38,168		19,084	0	8
Mar	67,572	156.2%	58,386	-13.6%	22,608	-61.3%	68,452	45,844	202.8%	34,226	2	10
Apr	184,482	440.7%	48,516	-73.7%	7,530	-84.5%	82,502	74,972	995.6%	41,251	1	16
May	56,990	168.4%	24,262	-57.4%	42,018	73.2%	123,620	81,602	194.2%	61,810	4	12
June	77,074	172.4%	73,382	-4.8%	49,160	-33.0%	129,000	79,840	162.4%	64,500	6	18
July	26,156	-57.4%	81,422	211.3%	110,038	35.1%	80,304	(29,734)	-27.0%	40,152	17	11
Aug	88,574	61.2%	41,900	-52.7%	137,524	228.2%	24,824	(112,700)	-81.9%	12,412	20	8
Sept	24,920	-26.6%	49,722	99.5%	83,186	67.3%	100,348	17,162	20.6%	50,174	11	19
Oct	66,984	148.9%	37,866	-43.5%	41,766	10.3%	57,022	15,256	36.5%	28,511	5	8
Nov	10,984	-70.7%	29,481	168.4%	14,084	-52.2%	33,868	19,784	140.5%	16,934	3	5
Dec	9,868	32.9%	12,114	22.8%	65,770	442.9%		(65,770)	-100.0%	0	13	
TOTAL	663,574	89.4%	501,663	-24.4%	599,174	19.4%	779,446	180,272	33.8%	389,723	85	121