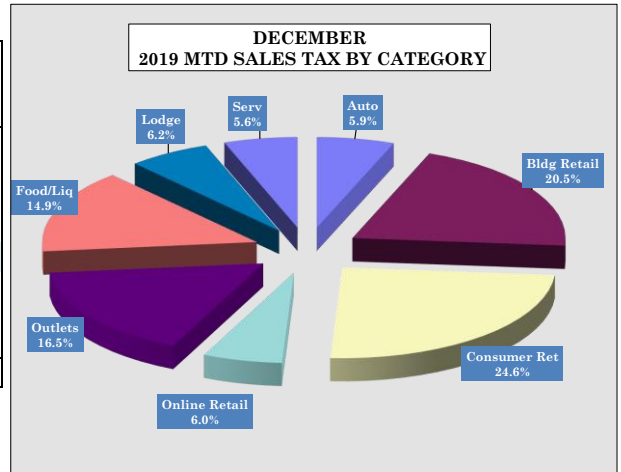


SALES TAX BY CATEGORY

EXHIBIT IIA: DECEMBER SALES TAX BY CATEGORY

Category	2018	2019	\$Inc/(Dec)	% Inc/(Dec)
Auto	\$77,330	\$76,939	(\$391)	-0.51%
Bldg Retail	\$234,854	\$268,927	\$34,073	14.51%
Consumer Ret	\$286,386	\$322,834	\$36,449	12.73%
Online Retail	\$24,417	\$78,765	\$54,349	222.59%
Outlets	\$251,608	\$216,467	(\$35,141)	-13.97%
Food/Liq	\$185,635	\$195,716	\$10,081	5.43%
Lodge	\$99,874	\$81,436	(\$18,438)	-18.46%
Serv	\$68,318	\$72,945	\$4,627	6.77%
TOTAL	\$1,228,422	\$1,314,031	\$85,609	6.97%



The Outlets category decreased \$35,141 or down 13.97% when compared with December 2018; YTD is down \$193,099 or minus 8.12%.

The results by Phase are as follows:

Phase I (Red) is down \$22,569 or 22.17%.
YTD is up \$11,665 or 1.60%

Phase II (Blue) is down \$6,485 or minus 6.97%.
YTD is down \$166,376 or minus 13.47%

Phase III (Green) is down \$6,086 or 10.72%.
YTD is down \$38,388 or minus 9.27%

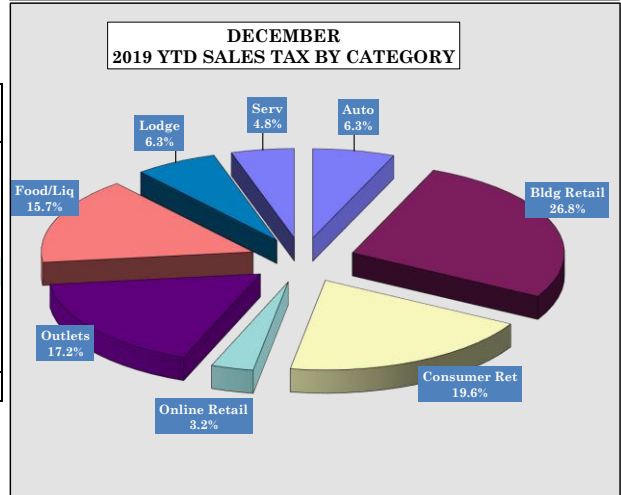
The "Sales Tax by Category" Exhibits IIA & IIB compare the December sales taxes collected by Outlets, Building Retail, Consumer Retail, Online Retail, Food/Liquor, Lodging, Automotive, and Services with the following results:

The Consumer Retail category was December's highest sales tax category at 24.6% and YTD at 19.6%.

The Building Retail category had December's 2nd largest sales tax collections at 20.5% and YTD at 26.8%.

EXHIBIT IIB: DECEMBER YTD SALES TAX

Category	2018	2019	\$Inc/(Dec)	% Inc/(Dec)
Auto	\$809,746	\$792,958	(\$16,788)	-2.07%
Bldg Retail	\$2,733,927	\$3,399,042	\$665,115	24.33%
Consumer Ret	\$2,394,207	\$2,479,361	\$85,155	3.56%
Online Retail	\$120,096	\$410,624	\$290,528	241.91%
Outlets	\$2,378,476	\$2,185,377	(\$193,099)	-8.12%
Food/Liq	\$1,788,779	\$1,995,079	\$206,300	11.53%
Lodge	\$741,916	\$800,005	\$58,089	7.83%
Serv	\$681,621	\$609,689	(\$71,932)	-10.55%
TOTAL	\$11,648,768	\$12,672,136	\$1,023,368	8.79%



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

- ▶ The Online Retail, had the highest December dollar increase, \$54,349 or 222.59%;
YTD up \$290,528 or 241.91%.
- ▶ The Consumer Retail category had the 2nd highest December dollar increase, \$36,448 or 12.73%;
YTD up \$85,155 or 3.56%.
- ▶ The Outlets category was down \$35,141 or minus 13.97%;
YTD down \$193,099 or 8.12%.

Outlets at Silverthorne (OS):

Upcoming Promotions and Events:

From 2/1-2/14, customers will receive a Valentine's Day Gift with purchase when they spend \$150 or more at the Outlets.

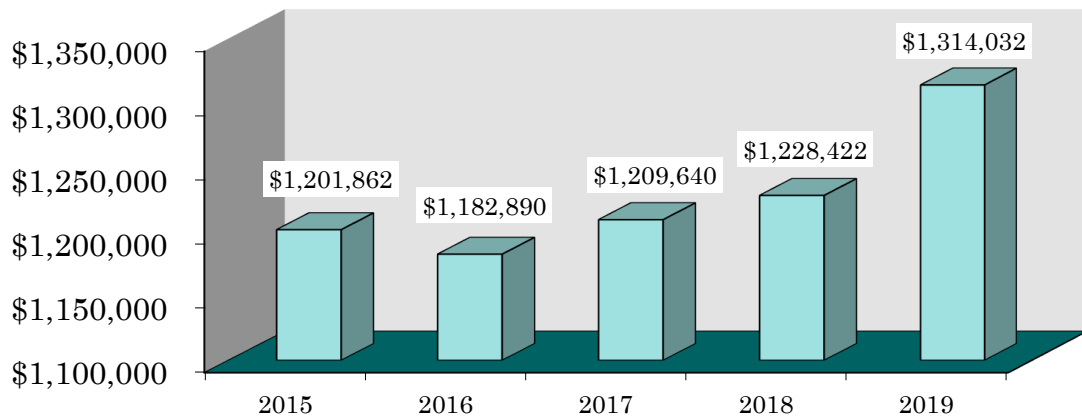
Sales:

-The Outlets are having a President's Day Sale from 2/14 – 2/17.

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

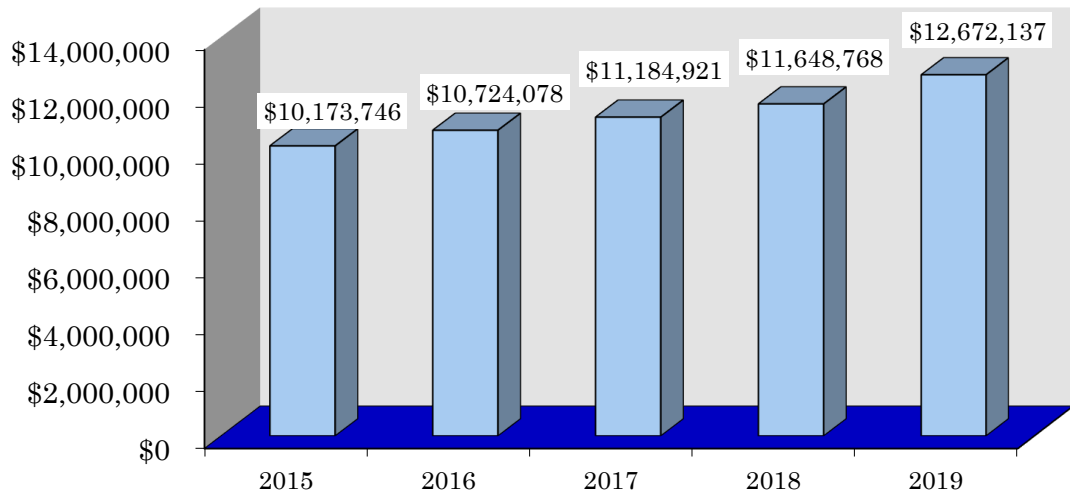
CHART A:	2015	14-15	2016	15-16	2017	16-17	2018	17-18	2019	18-19
MONTH	% CHANGE		% CHANGE		% CHANGE		% CHANGE		% CHANGE	
JAN	765,758	10.71%	766,848	0.14%	818,538	6.74%	885,926	8.23%	921,759	4.04%
FEB	713,637	4.56%	763,151	6.94%	819,529	7.39%	925,320	12.91%	872,856	-5.67%
MARCH	960,756	9.30%	984,257	2.45%	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%	1,314,032	6.97%
YTD TTL:	10,173,746		10,724,078		11,184,921		11,648,768		12,672,137	
%CHANGE FROM YEAR TO YEAR:	7.90%		5.41%		4.30%		4.15%		8.79%	

EXHIBIT IA: SALES TAXES COLLECTED DECEMBER



%CHANGE FROM PRIOR YEAR	2015	2016	2017	2018	2019
	12.83%	-1.58%	2.26%	1.55%	6.97%

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



%CHANGE FROM PRIOR YEAR	2015	2016	2017	2018	2019
	7.90%	5.41%	4.30%	4.15%	8.79%

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:
December sales tax collections increased by \$85,610 or 6.97% over 2018.
2019 YTD collections increased \$1,023,369 or 8.79% 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	\$1,314,032	\$12,059,870	\$12,672,137	105.08%

► 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%	25,952	(2,798)	-9.7%
TOTAL	266,831	42.1%	287,181	7.6%	320,265	11.5%	363,982	43,716	13.7%

Please note: Lodging taxes are split as follows:

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

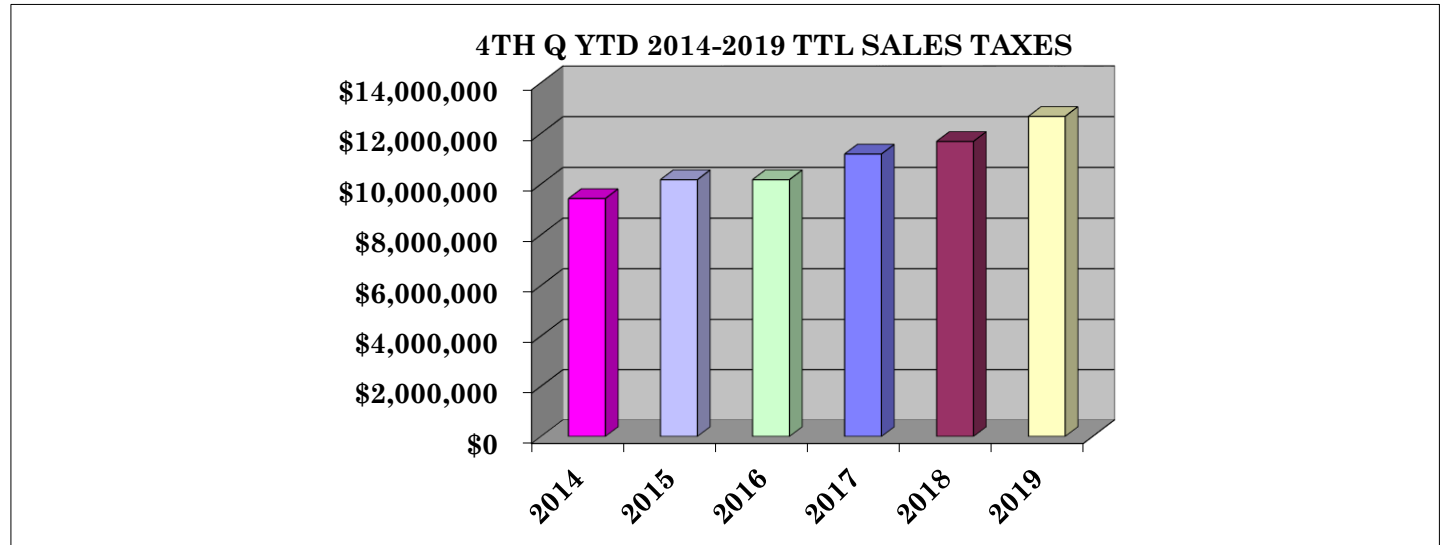
DEVELOPMENT EXCISE TAX COLLECTIONS: 2016-2019 COMPARISONS

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%	44,608	(21,162)	-32.2%	22,304	13	9
TOTAL	663,574	89.4%	501,663	-24.4%	599,174	19.4%	824,054	224,880	37.5%	412,027	85	130

4th Quarter YTD TOTAL SALES TAXES AND SALES TAXES BY CATEGORY

4TH Q YTD 2014-2019 TOTAL SALES TAXES					
2014	2015	2016	2017	2018	2019
\$9,429,015	\$10,173,746	\$10,173,746	\$11,184,921	\$11,684,768	\$12,672,137



4TH Q YTD SALES TAX BY CATEGORY 2016-2019				
Category	2016	2017	2018	2019
Auto	\$873,996	\$819,606	\$809,746	\$792,958
Building	\$2,428,046	\$2,517,584	\$2,733,927	\$3,399,042
Consumer	\$2,494,105	\$2,640,264	\$2,394,207	\$2,479,361
Online Retail	\$0	\$0	\$120,096	\$410,624
Outlets	\$2,386,076	\$2,409,891	\$2,378,476	\$2,185,377
Food/Liq	\$1,567,565	\$1,624,631	\$1,788,779	\$1,995,079
Lodge	\$530,253	\$629,952	\$741,916	\$800,005
Serv	\$444,036	\$542,992	\$681,621	\$609,689
TOTAL	\$10,724,078	\$11,184,921	\$11,648,768	\$12,672,136

