



**DOUGLAS COUNTY GOVERNMENT
FINANCE DEPARTMENT**

January 18, 2012

TO: Board of County Commissioners
Douglas DeBord, County Manager

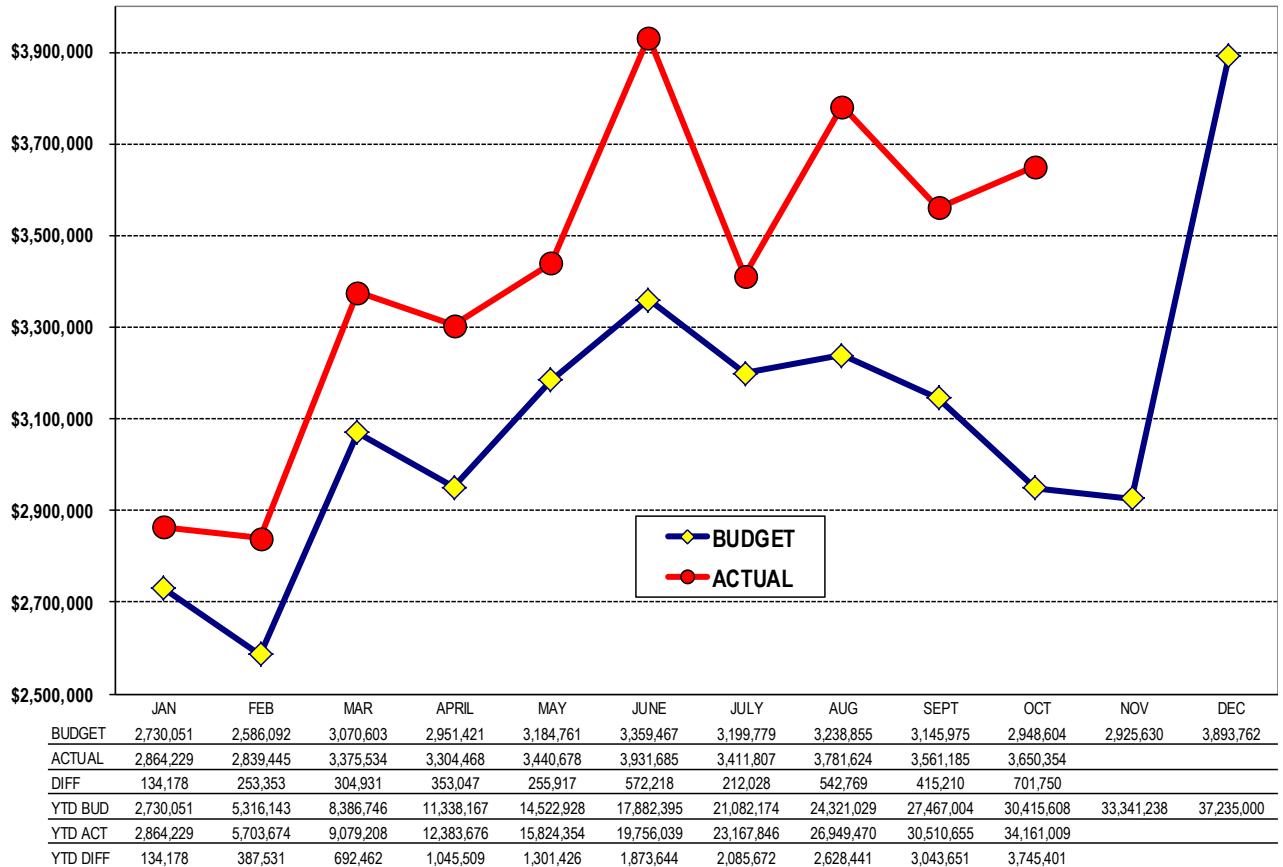
THRU: Andrew Copland, Director of Finance
Martha Marshall, Budget Manager

FROM: Helen Kellogg, Sales Tax Specialist

SUBJECT: Sales and Use Tax Collection Status Update as of October 2011 (12/15/11)

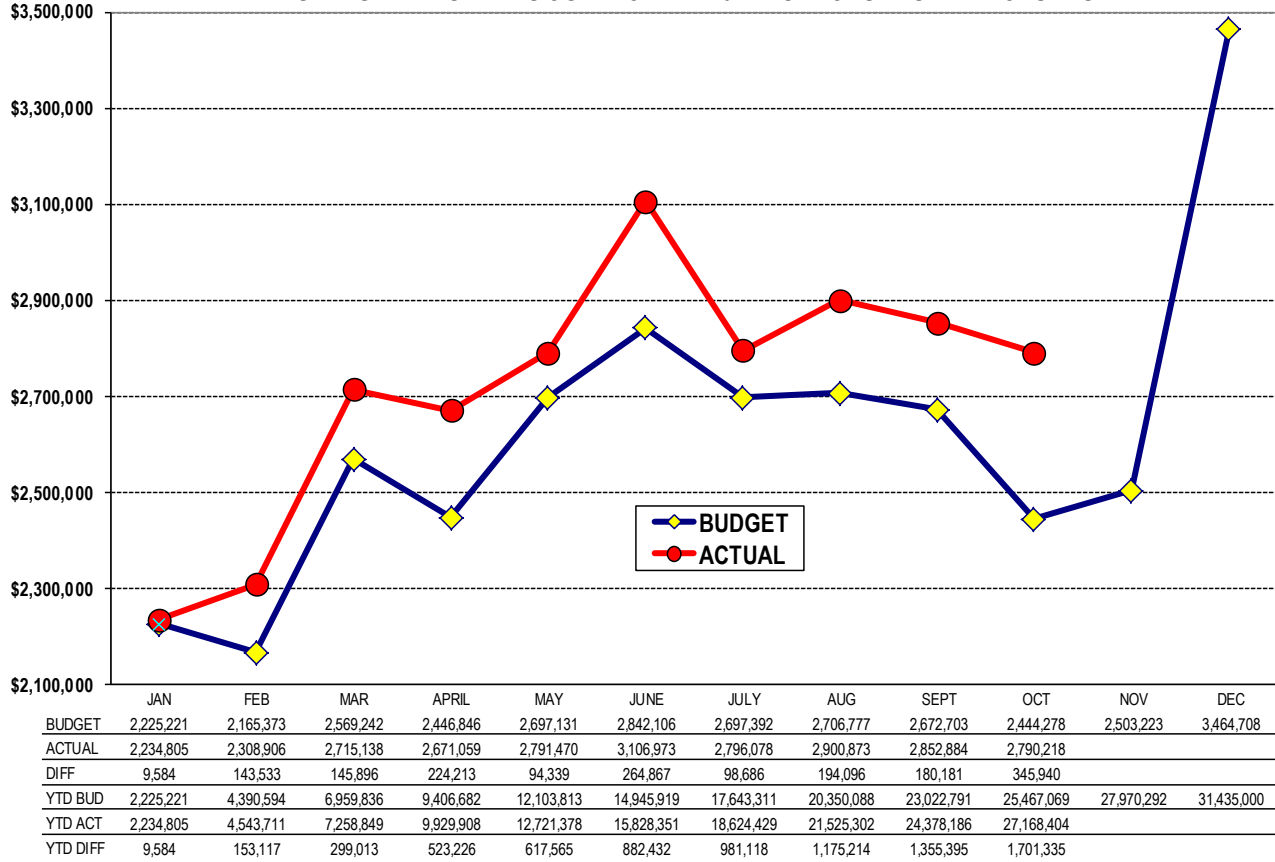
<u>Tax Type</u>	<u>2011 Budgeted Forecast</u>	<u>2011 Actual</u>	<u>2010 Actual</u>	<u>Prior YTD % Incr <Decr></u>	<u>Curr YTD % Incr <Decr></u>
Sales Tax	\$ 25,467,069	\$ 27,168,404	\$ 25,623,244	6.0%	6.7%
Building Use	1,124,535	2,020,538	1,574,872	28.3%	79.7%
Auto Use	3,824,004	4,972,067	4,496,120	10.6%	30.0%
TOTAL	\$ 30,415,608	\$ 34,161,009	\$ 31,694,236	7.8%	12.3%

TOTAL SALES & USE TAX DOLLARS COLLECTED - 2011 Forecast vs YTD Actuals

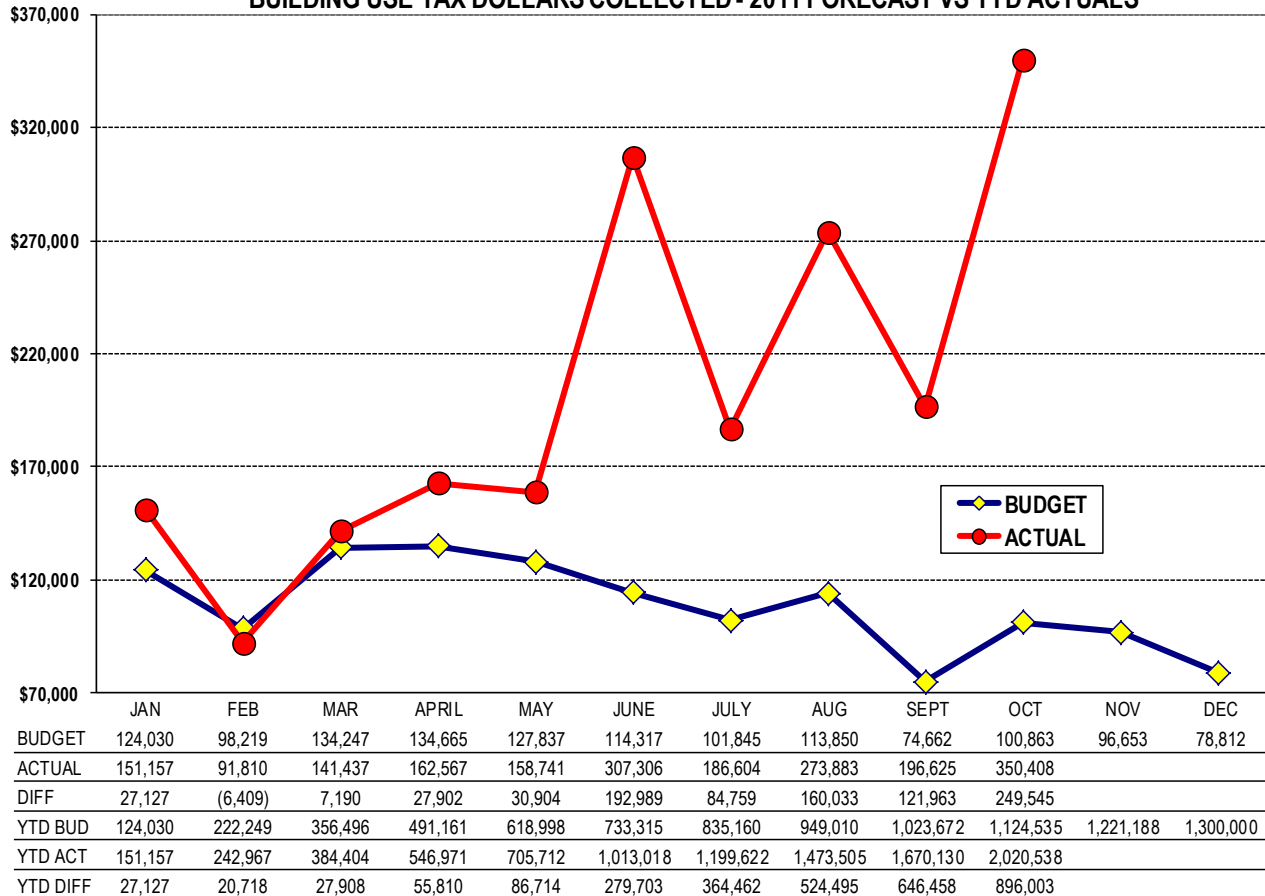


Revenue By Type

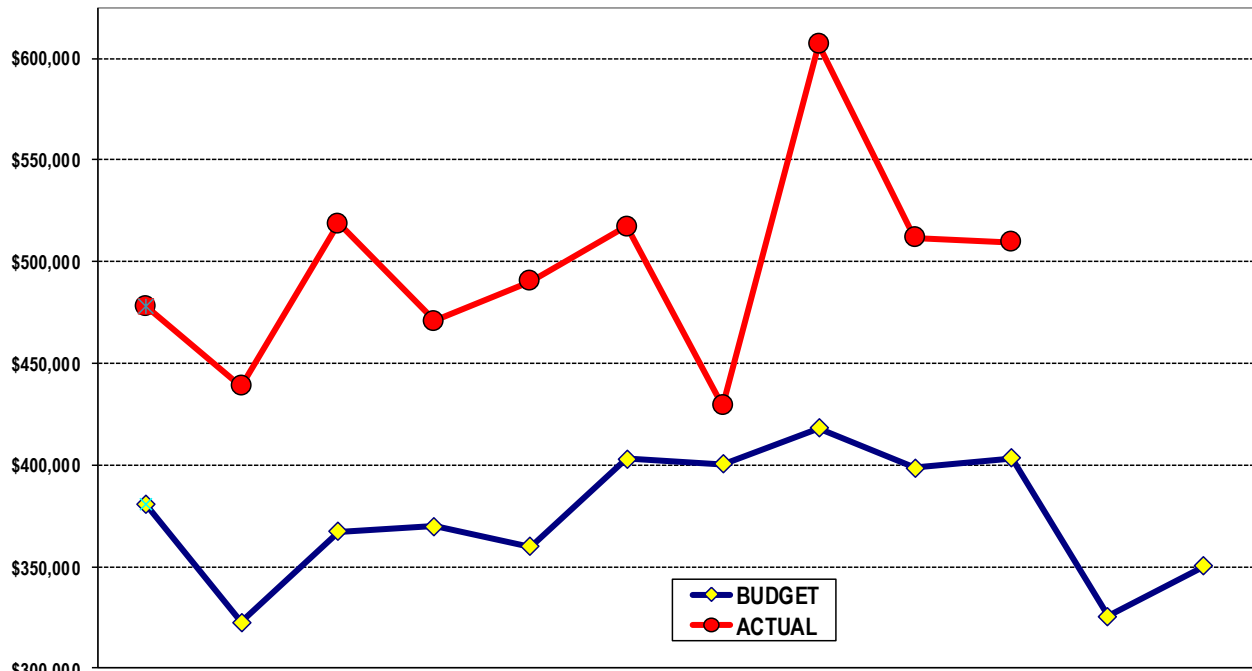
SALES TAX DOLLARS COLLECTED - 2011 FORECAST VS YTD ACTUALS



BUILDING USE TAX DOLLARS COLLECTED - 2011 FORECAST VS YTD ACTUALS



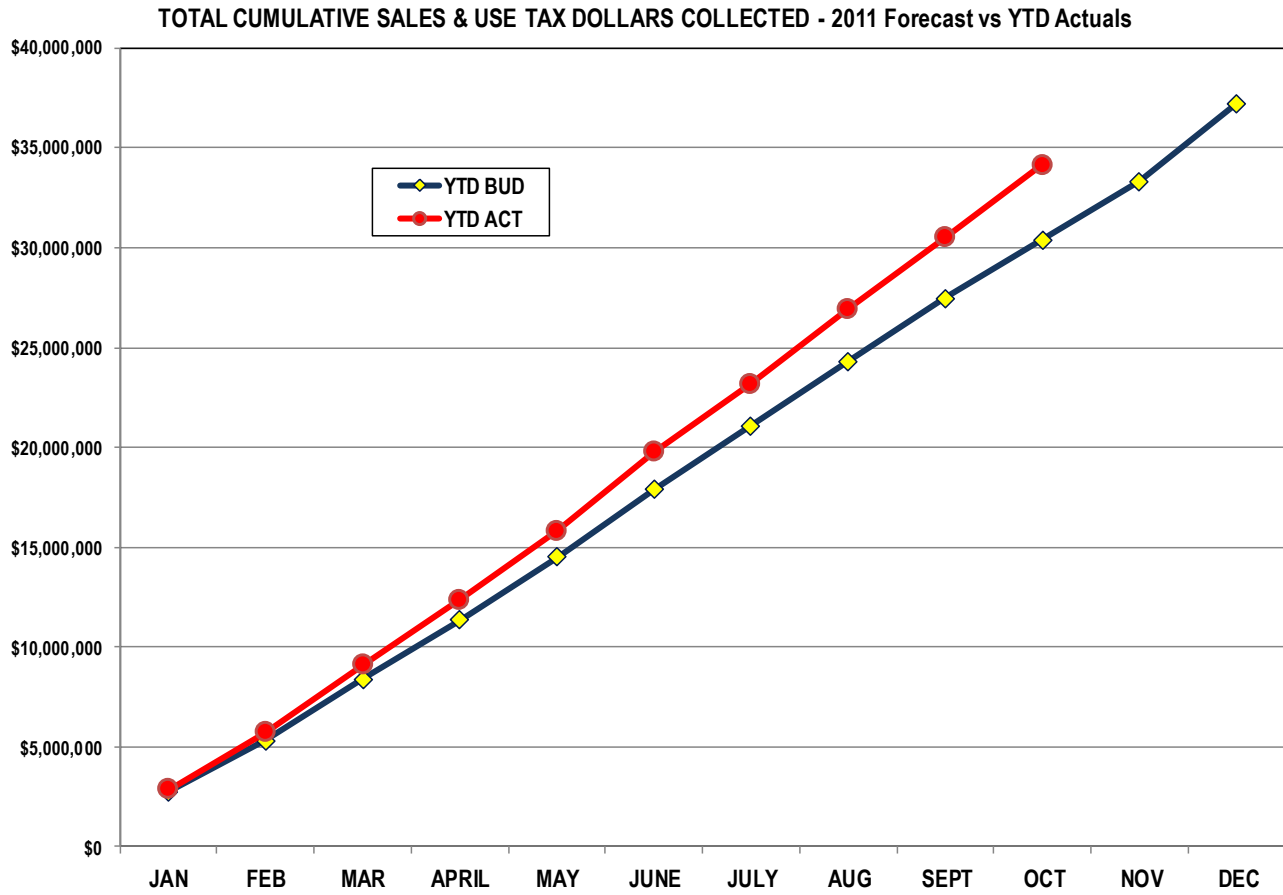
AUTO USE TAX DOLLARS COLLECTED - 2011 FORECAST VS YTD ACTUALS



	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
BUDGET	380,800	322,500	367,114	369,910	359,793	403,044	400,542	418,228	398,610	403,463	325,754	350,242
ACTUAL	478,267	438,729	518,959	470,842	490,467	517,406	429,125	606,868	511,676	509,728		
DIFF	97,467	116,229	151,845	100,932	130,674	114,362	28,583	188,640	113,066	106,265		
YTD BUD	380,800	703,300	1,070,414	1,440,324	1,800,117	2,203,161	2,603,703	3,021,931	3,420,541	3,824,004	4,149,758	4,500,000
YTD ACT	478,267	916,996	1,435,955	1,906,797	2,397,264	2,914,670	3,343,795	3,950,663	4,462,339	4,972,067		
YTD DIFF	97,467	213,696	365,541	466,473	597,147	711,509	740,092	928,732	1,041,798	1,148,063		

CUMULATIVE - Sales, Building and Auto Use Tax

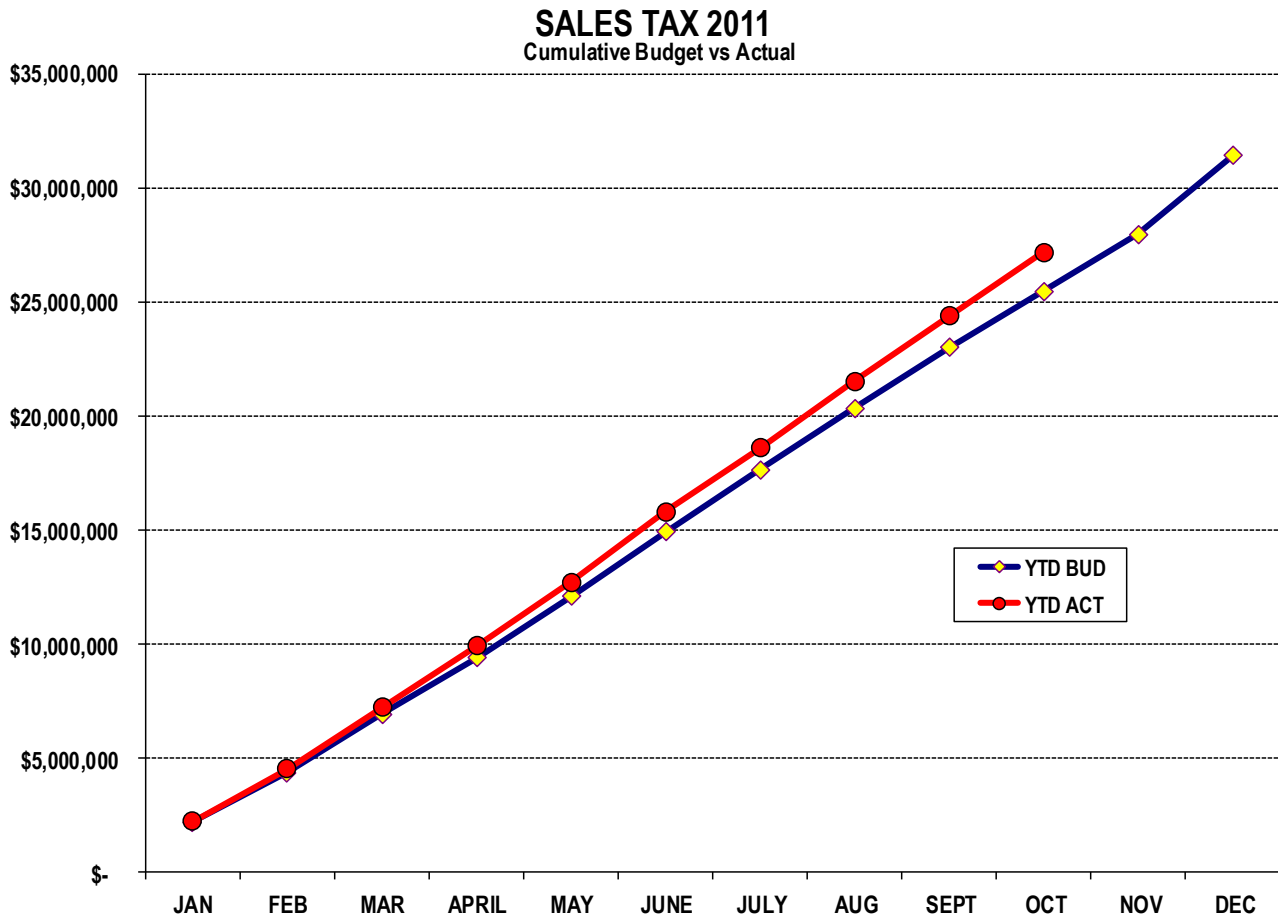
<u>Tax Type</u>	<u>2011 Budgeted Forecast</u>	<u>2011 Actual</u>	<u>2010 Actual</u>	<u>Prior YTD % Incr <Decr></u>	<u>Curr YTD % Incr <Decr></u>
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TOTAL	\$ 30,415,608	\$ 34,161,009	\$ 31,694,236	7.8%	12.3%



CUMULATIVE-Sales Tax

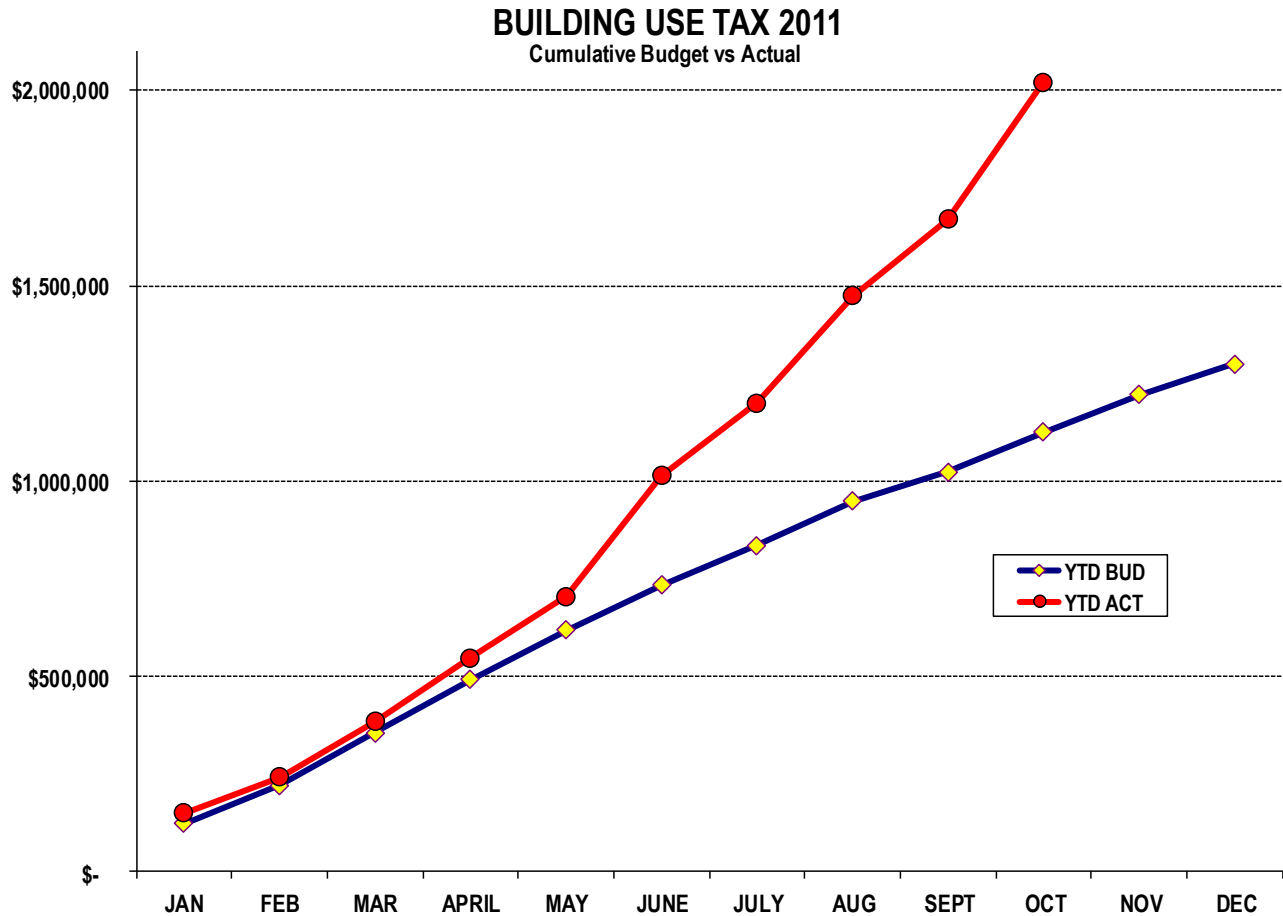
Tax Collections 2011 vs. 2010 same period year-to-date comparison, along with 2011 budget.

<u>Sales Tax</u> <u>Collections</u>	<u>2011 Actual</u>	<u>2010 Actual</u>	<u>Incr/(Decr)</u>	<u>2011 Budgeted</u>	<u>Inc/(Dcr) of '11</u> <u>Budget</u>
January	\$ 2,234,805	\$ 2,153,681	3.8%	\$ 2,225,221	0.4%
February	\$ 2,308,906	\$ 2,134,799	8.2%	\$ 2,165,373	6.6%
March	\$ 2,715,138	\$ 2,634,881	3.0%	\$ 2,569,242	5.7%
April	\$ 2,671,059	\$ 2,387,371	11.9%	\$ 2,446,846	9.2%
May	\$ 2,791,470	\$ 2,797,046	-0.2%	\$ 2,697,131	3.5%
June	\$ 3,106,973	\$ 2,737,359	13.5%	\$ 2,842,106	9.3%
July	\$ 2,796,078	\$ 2,747,771	1.8%	\$ 2,697,392	3.7%
August	\$ 2,900,873	\$ 2,860,235	1.4%	\$ 2,706,777	7.2%
September	\$ 2,852,884	\$ 2,576,278	10.7%	\$ 2,672,703	6.7%
October	\$ 2,790,218	\$ 2,593,823	7.6%	\$ 2,444,278	14.2%
Subtotal	\$ 27,168,404	\$ 25,623,244	6.0%	\$ 25,467,069	6.7%
November	\$ -	\$ 2,774,925	-100.0%	\$ 2,503,223	-100.0%
December	\$ -	\$ 3,615,207	-100.0%	\$ 3,464,708	-100.0%
YTD TOTAL	\$ 27,168,404	\$ 32,013,376		\$ 31,435,000	



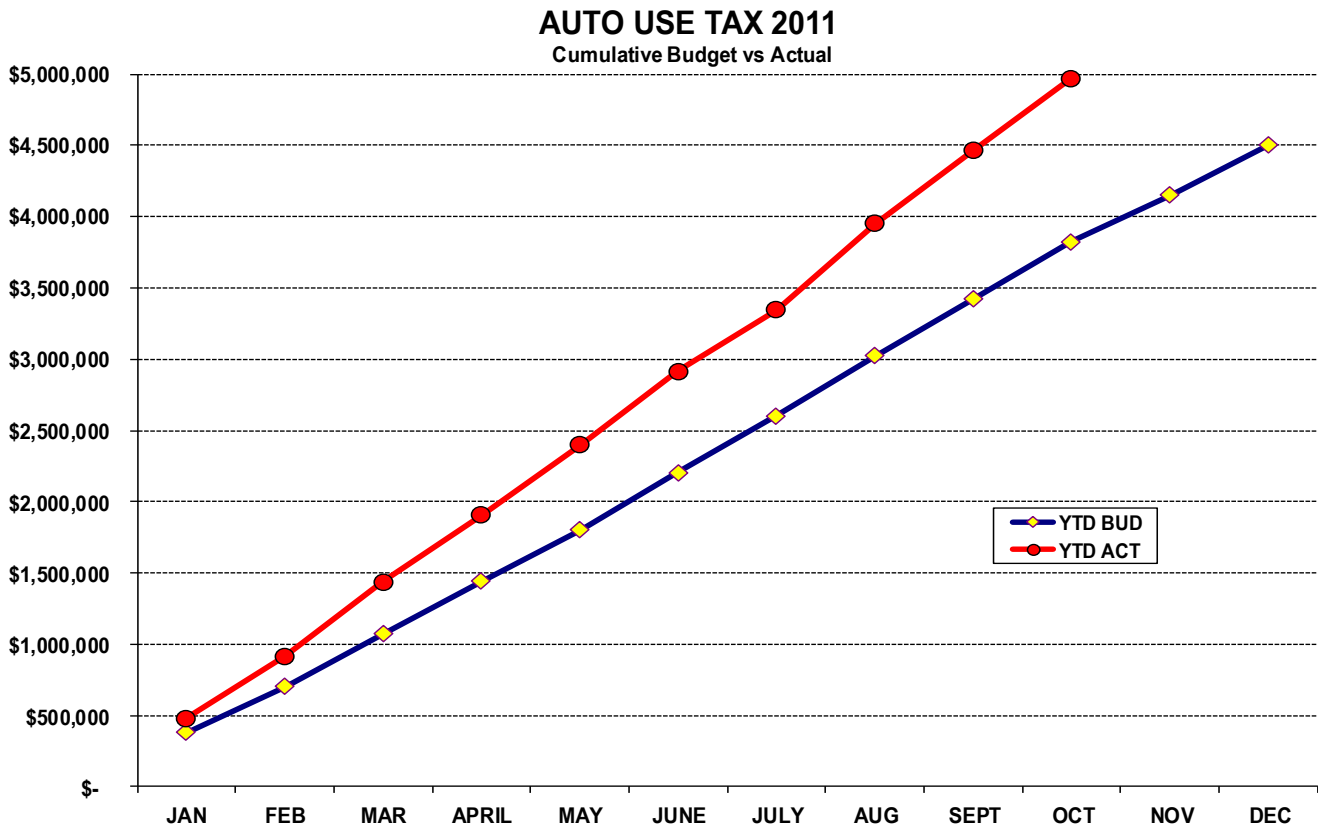
CUMULATIVE-Building Use

<u>Building Use Tax</u>						<u>Inc/(Decr) of '11</u>
<u>Collections</u>	<u>2011 Actual</u>	<u>2010 Actual</u>	<u>Incr/(Decr)</u>	<u>2011 Budgeted</u>	<u>Budget</u>	
January	\$ 151,157	\$ 107,733	40.3%	\$ 124,030	21.9%	
February	\$ 91,810	\$ 132,408	-30.7%	\$ 98,219	-6.5%	
March	\$ 141,437	\$ 322,028	-56.1%	\$ 134,247	5.4%	
April	\$ 162,567	\$ 126,714	28.3%	\$ 134,665	20.7%	
May	\$ 158,741	\$ 125,315	26.7%	\$ 127,837	24.2%	
June	\$ 307,306	\$ 171,009	79.7%	\$ 114,317	168.8%	
July	\$ 186,604	\$ 125,203	49.0%	\$ 101,845	83.2%	
August	\$ 273,883	\$ 146,664	86.7%	\$ 113,850	140.6%	
September	\$ 196,625	\$ 140,201	40.2%	\$ 74,662	163.4%	
October	\$ 350,408	\$ 177,597	97.3%	\$ 100,863	247.4%	
Subtotal	\$ 2,020,538	\$ 1,574,872	28.3%	\$ 1,124,535	79.7%	
November	\$ -	\$ 146,764	-100.0%	\$ 96,653	-100.0%	
December	\$ -	\$ 177,441	-100.0%	\$ 78,812	-100.0%	
YTD TOTAL	\$ 2,020,538	\$ 1,899,077		\$ 1,300,000		



CUMULATIVE-Auto Use

<u>Auto Use Tax</u>						<u>Inc/(Dcr) of '11</u>
<u>Collections</u>	<u>2011 Actual</u>	<u>2010 Actual</u>	<u>Incr/(Dcr)</u>	<u>2011 Budgeted</u>		
					<u>Budget</u>	
January	\$ 478,267	\$ 443,293	7.9%	\$ 380,800		25.6%
February	\$ 438,729	\$ 371,156	18.2%	\$ 322,500		36.0%
March	\$ 518,959	\$ 417,969	24.2%	\$ 367,114		41.4%
April	\$ 470,842	\$ 449,711	4.7%	\$ 369,910		27.3%
May	\$ 490,467	\$ 432,250	13.5%	\$ 359,793		36.3%
June	\$ 517,406	\$ 495,519	4.4%	\$ 403,044		28.4%
July	\$ 429,125	\$ 461,601	-7.0%	\$ 400,542		7.1%
August	\$ 606,868	\$ 482,238	25.8%	\$ 418,228		45.1%
September	\$ 511,676	\$ 484,571	5.6%	\$ 398,610		28.4%
October	\$ 509,728	\$ 457,813	11.3%	\$ 403,463		26.3%
Subtotal	\$ 4,972,067	\$ 4,496,120	10.6%	\$ 3,824,004		30.0%
November	\$ -	\$ 440,130	-100.0%	\$ 325,754		-100.0%
December	\$ -	\$ 461,504	-100.0%	\$ 350,242		-100.0%
YTD TOTAL	\$ 4,972,067	\$ 5,397,755		\$ 4,500,000		



**DOUGLAS COUNTY GOVERNMENT
MONTHLY MANAGEMENT SALES/USE TAX
SUMMARY REPORTING - BY FUND--Rev. Tax Distribution**

Prepared for the BOCC, CM
2011 Through Oct '11 ---- AU-BLDG USE DC/CR/PKR/LT-STATE SALES TAX
Italic print contains forecasted numbers

JUSTICE CENTER FUND-240 (KH forecast 11/10)

TRANSACTION PERIOD	ACTUAL RECEIPTS	FORECAST 11/10	% OF FORECAST
Jan-11	\$ 1,231,618	\$ 1,173,922	104.9%
Feb-11	\$ 1,220,961	\$ 1,112,020	109.8%
Mar-11	\$ 1,451,478	\$ 1,320,359	109.9%
1ST QTR 11	\$ 3,904,057	\$ 3,606,301	108.3%
Apr-11	\$ 1,420,922	\$ 1,269,111	112.0%
May-11	\$ 1,479,492	\$ 1,369,448	108.0%
Jun-11	\$ 1,690,625	\$ 1,444,571	117.0%
2ND QTR 11	\$ 4,591,039	\$ 4,083,130	112.4%
Jul-11	\$ 1,465,914	\$ 1,375,904	106.5%
Aug-11	\$ 1,626,098	\$ 1,392,708	116.8%
Sep-11	\$ 1,531,310	\$ 1,352,768	113.2%
3RD QTR 11	\$ 4,623,322	\$ 4,121,380	112.2%
Oct-11	\$ 1,569,652	\$ 1,267,900	123.8%
Nov-11	\$ -	\$ 1,258,021	0.0%
Dec-11	\$ -	\$ 1,674,318	0.0%
4TH QTR 11	\$ 1,569,652	\$ 4,200,239	37.4%
YEAR TO DATE TOTAL	\$ 14,688,071	\$ 16,011,050	91.7%

ROAD FUND-230 (KH forecast 11/10)

TRANSACTION PERIOD	ACTUAL RECEIPTS	FORECAST 11/10	% OF FORECAST
Jan-11	\$ 1,145,692	\$ 1,092,020	104.9%
Feb-11	\$ 1,135,778	\$ 1,034,437	109.8%
Mar-11	\$ 1,350,215	\$ 1,228,242	109.9%
1ST QTR 11	\$ 3,631,685	\$ 3,354,699	108.3%
Apr-11	\$ 1,321,787	\$ 1,180,568	112.0%
May-11	\$ 1,376,271	\$ 1,273,904	108.0%
Jun-11	\$ 1,572,674	\$ 1,343,787	117.0%
2ND QTR 11	\$ 4,270,732	\$ 3,798,259	112.4%
Jul-11	\$ 1,366,346	\$ 1,279,912	106.8%
Aug-11	\$ 1,512,649	\$ 1,295,541	116.8%
Sep-11	\$ 1,424,474	\$ 1,258,390	113.2%
3RD QTR 11	\$ 4,303,469	\$ 3,833,843	112.2%
Oct-11	\$ 1,460,142	\$ 1,179,441	123.8%
Nov-11	\$ -	\$ 1,170,252	0.0%
Dec-11	\$ -	\$ 1,557,505	0.0%
4TH QTR 11	\$ 1,460,142	\$ 3,907,198	37.4%
YEAR TO DATE TOTAL	\$ 13,666,028	\$ 14,893,999	91.8%

**DOUGLAS COUNTY GOVERNMENT
MONTHLY MANAGEMENT SALES/USE TAX
SUMMARY REPORTING - BY FUND--Rev. Tax Distribution**

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2011 Through Oct '11 ---- AU-BLDG USE DC/CR/PKR/LT-STATE SALES TAX
Italic print contains forecasted numbers

OPEN SPACE FUND-250 (KH forecast 11/10)

TRANSACTION PERIOD	ACTUAL RECEIPTS	FORECAST 11/10	% OF FORECAST
Jan-11	\$ 486,919	\$ 464,109	104.9%
Feb-11	\$ 482,706	\$ 439,635	109.8%
Mar-11	\$ 573,841	\$ 522,002	109.9%
1ST QTR 11	\$ 1,543,466	\$ 1,425,746	108.3%
Apr-11	\$ 561,759	\$ 501,742	112.0%
May-11	\$ 584,915	\$ 541,409	108.0%
Jun-11	\$ 668,386	\$ 571,109	117.0%
2ND QTR 11	\$ 1,815,060	\$ 1,614,260	112.4%
Jul-11	\$ 579,547	\$ 543,963	106.5%
Aug-11	\$ 642,876	\$ 550,606	116.8%
Sep-11	\$ 605,401	\$ 534,817	113.2%
3RD QTR 11	\$ 1,827,824	\$ 1,629,386	112.2%
Oct-11	\$ 620,560	\$ 501,263	123.8%
Nov-11	\$ -	\$ 497,357	0.0%
Dec-11	\$ -	\$ 661,939	0.0%
4TH QTR 11	\$ 620,560	\$ 1,660,559	37.4%
YEAR TO DATE TOTAL	\$ 5,806,911	\$ 6,329,951	91.7%

TOTAL YTD REVENUES (KH forecast 11/10)

TRANSACTION PERIOD	ACTUAL RECEIPTS	FORECAST 11/10	% OF FORECAST
Jan-11	\$ 2,864,229	\$ 2,730,051	104.9%
Feb-11	\$ 2,839,445	\$ 2,586,092	109.8%
Mar-11	\$ 3,375,534	\$ 3,070,603	109.9%
1ST QTR 11	\$ 9,079,208	\$ 8,386,746	108.3%
Apr-11	\$ 3,304,468	\$ 2,951,421	112.0%
May-11	\$ 3,440,678	\$ 3,184,761	108.0%
Jun-11	\$ 3,931,685	\$ 3,359,467	117.0%
2ND QTR 11	\$ 10,676,831	\$ 9,495,649	112.4%
Jul-11	\$ 3,411,807	\$ 3,199,779	106.6%
Aug-11	\$ 3,781,624	\$ 3,238,855	116.8%
Sep-11	\$ 3,561,185	\$ 3,145,975	113.2%
3RD QTR 11	\$ 10,754,616	\$ 9,584,609	112.2%
Oct-11	\$ 3,650,354	\$ 2,948,604	123.8%
Nov-11	\$ -	\$ 2,925,630	0.0%
Dec-11	\$ -	\$ 3,893,762	0.0%
4TH QTR 11	\$ 3,650,354	\$ 9,767,996	37.4%
YEAR TO DATE TOTAL	\$ 34,161,009	\$ 37,235,000	91.7%

TOTAL YTD REVENUES	\$ 34,161,009	\$ 37,235,000	91.7%
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