



**DOUGLAS COUNTY GOVERNMENT
FINANCE DEPARTMENT**

December 9, 2011

TO: Board of County Commissioners
Douglas DeBord, County Manager

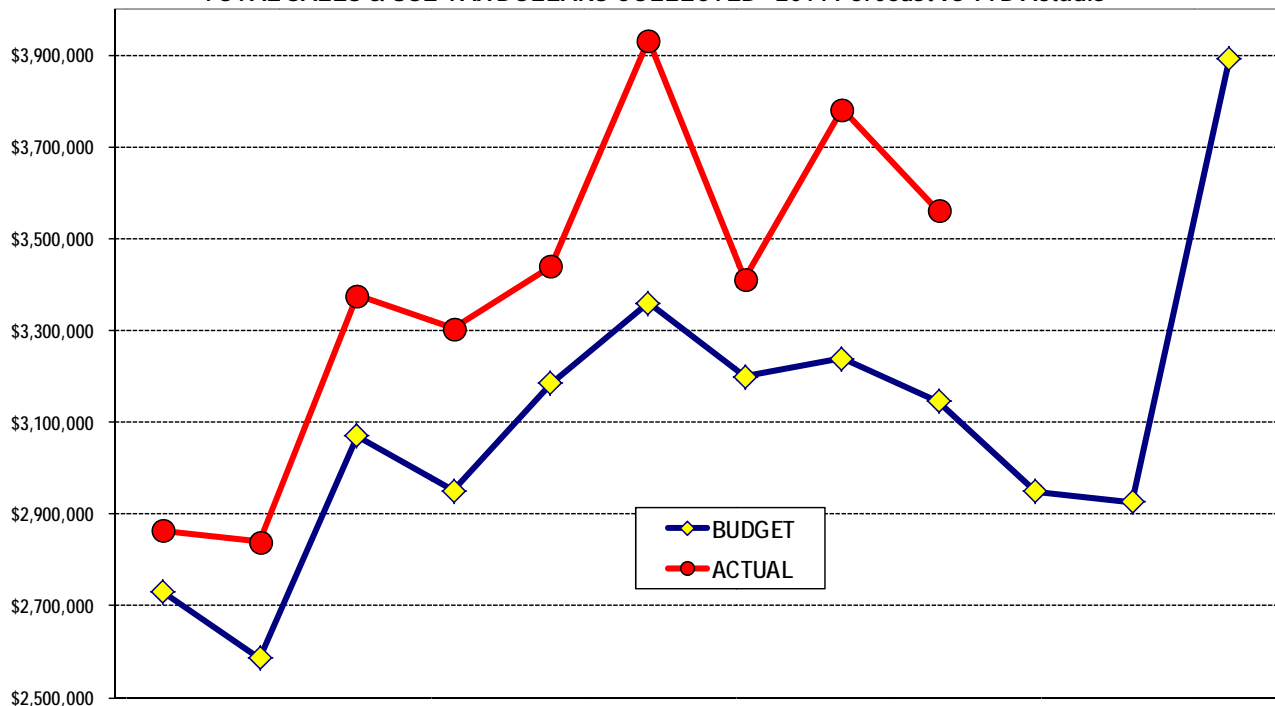
THRU: Andrew Copland, Director of Finance
Martha Marshall, Budget Manager

FROM: Helen Kellogg, Sales Tax Specialist

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

<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	\$ 23,022,791	\$ 24,378,186	\$ 23,029,421	5.9%	5.9%
Building Use	1,023,672	1,670,130	1,397,275	19.5%	63.2%
Auto Use	3,420,541	4,462,339	4,038,307	10.5%	30.5%
TOTAL	\$ 27,467,004	\$ 30,510,655	\$ 28,465,003	7.2%	11.1%

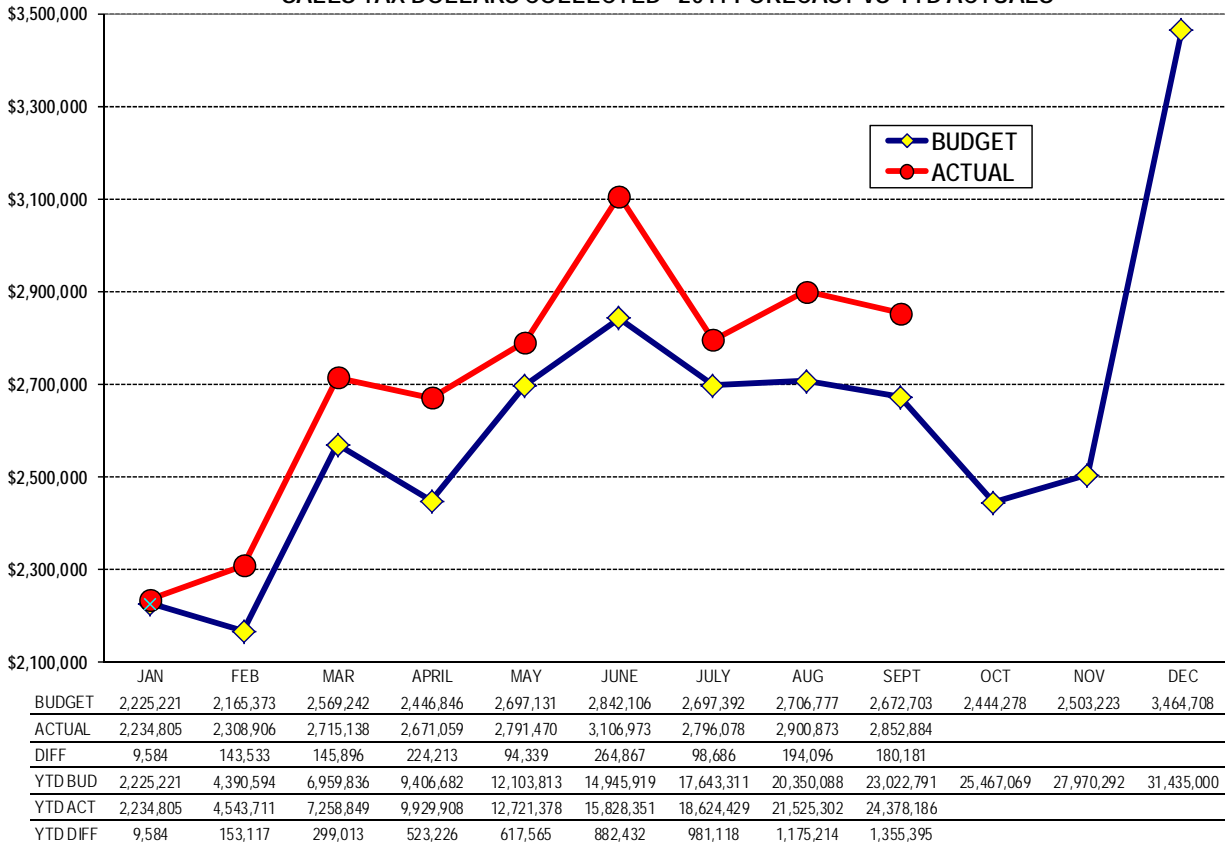
TOTAL SALES & USE TAX DOLLARS COLLECTED - 2011 Forecast vs YTD Actuals



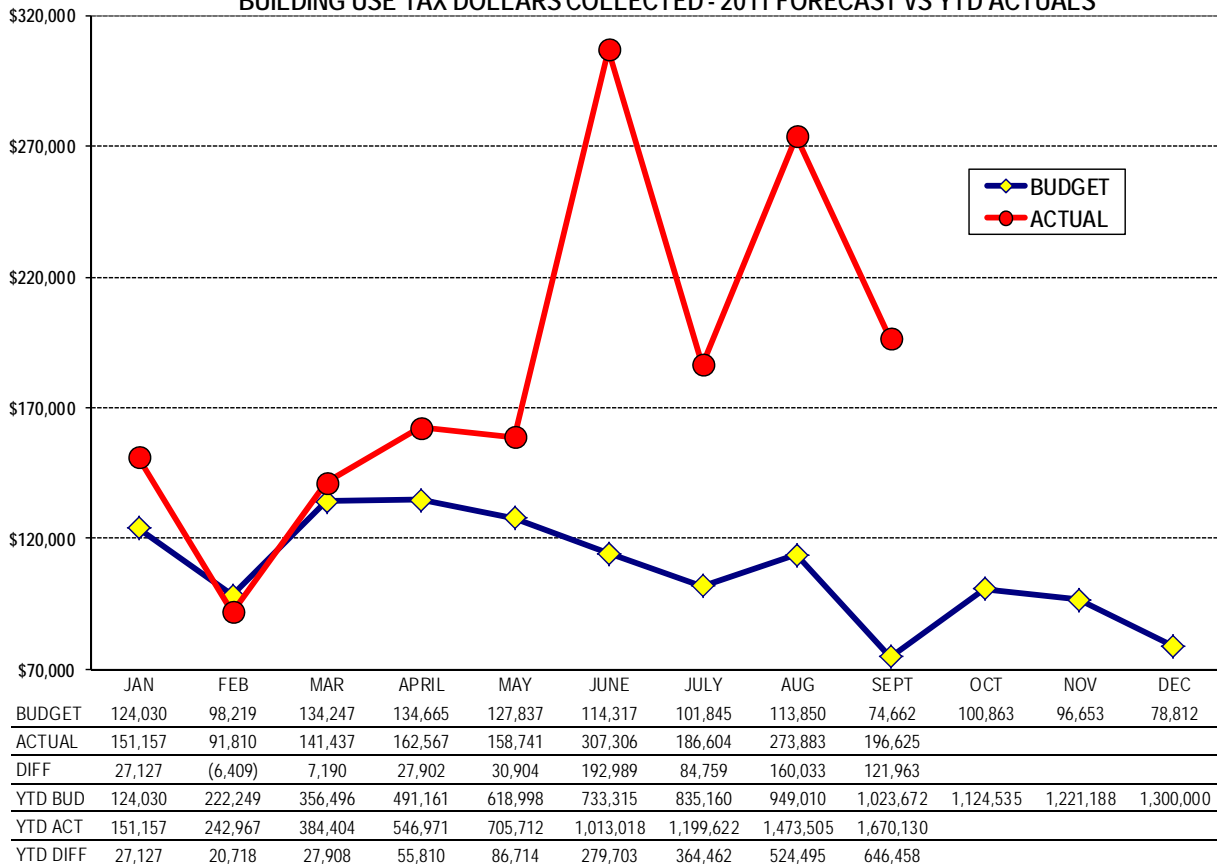
	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
BUDGET	2,730,051	2,586,092	3,070,603	2,951,421	3,184,761	3,359,467	3,199,779	3,238,855	3,145,975	2,948,604	2,925,630	3,893,762
ACTUAL	2,864,229	2,839,445	3,375,534	3,304,468	3,440,678	3,931,685	3,411,807	3,781,624	3,561,185			
DIFF	134,178	253,353	304,931	353,047	255,917	572,218	212,028	542,769	415,210			
YTD BUD	2,730,051	5,316,143	8,386,746	11,338,167	14,522,928	17,882,395	21,082,174	24,321,029	27,467,004	30,415,608	33,341,238	37,235,000
YTD ACT	2,864,229	5,703,674	9,079,208	12,383,676	15,824,354	19,756,039	23,167,846	26,949,470	30,510,655			
YTD DIFF	134,178	387,531	692,462	1,045,509	1,301,426	1,873,644	2,085,672	2,628,441	3,043,651			

Revenue By Type

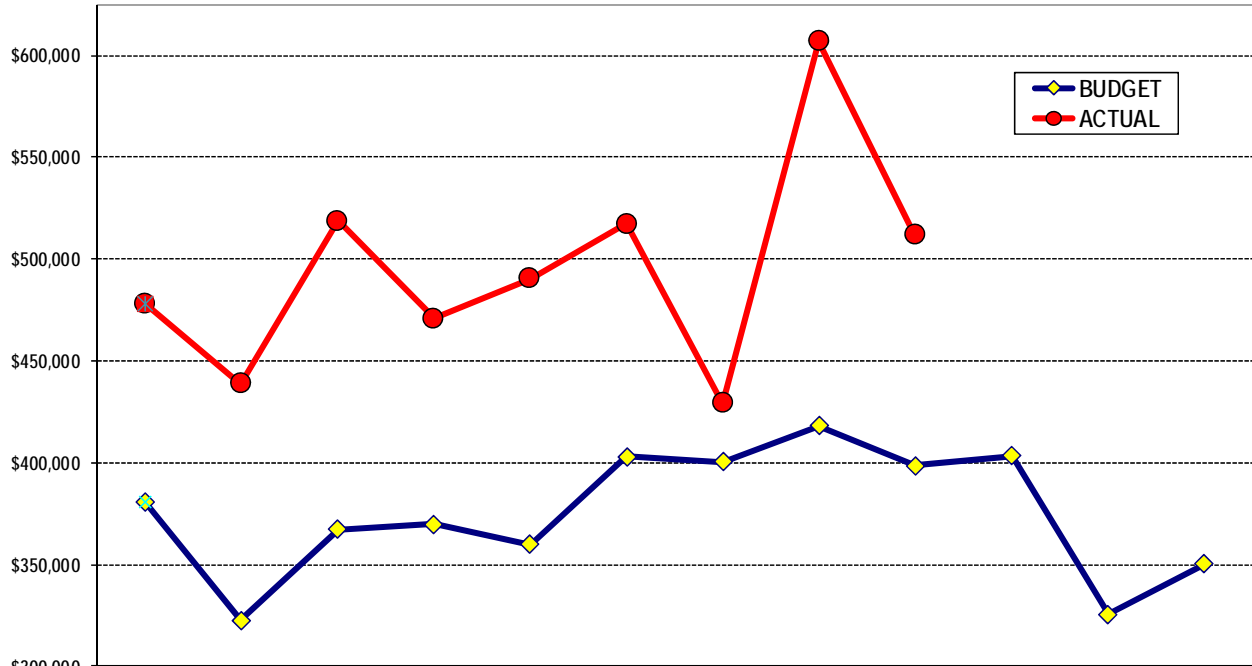
SALES TAX DOLLARS COLLECTED - 2011 FORECAST VS YTD ACTUALS



BUILDING USE TAX DOLLARS COLLECTED - 2011 FORECAST VS YTD ACTUALS



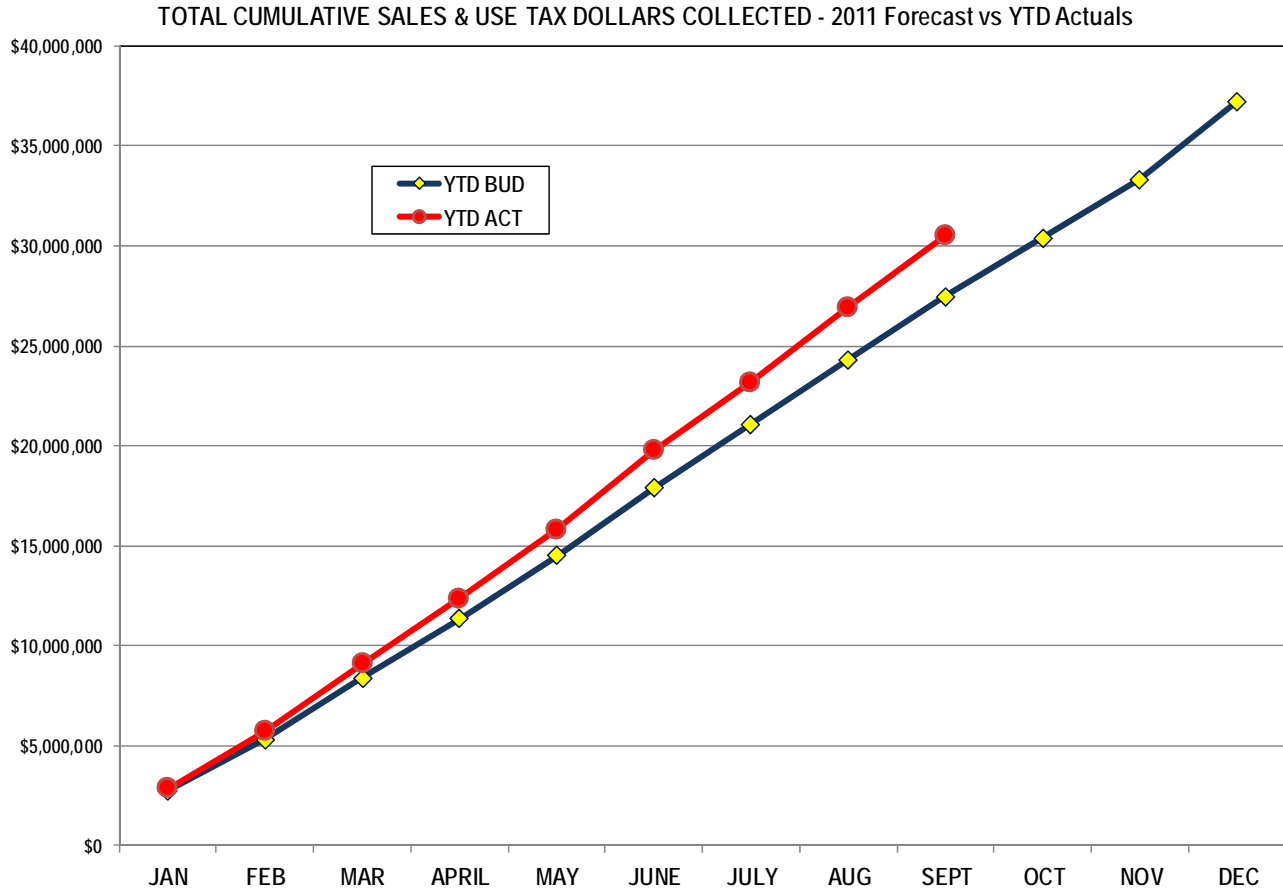
AUTO USE TAX DOLLARS COLLECTED - 2011 FORECAST VS YTD ACTUALS



	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			
DIFF	97,467	116,229	151,845	100,932	130,674	114,362	28,583	188,640	113,066			
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			
YTD DIFF	97,467	213,696	365,541	466,473	597,147	711,509	740,092	928,732	1,041,798			

CUMULATIVE - Sales, Building and Auto Use Tax

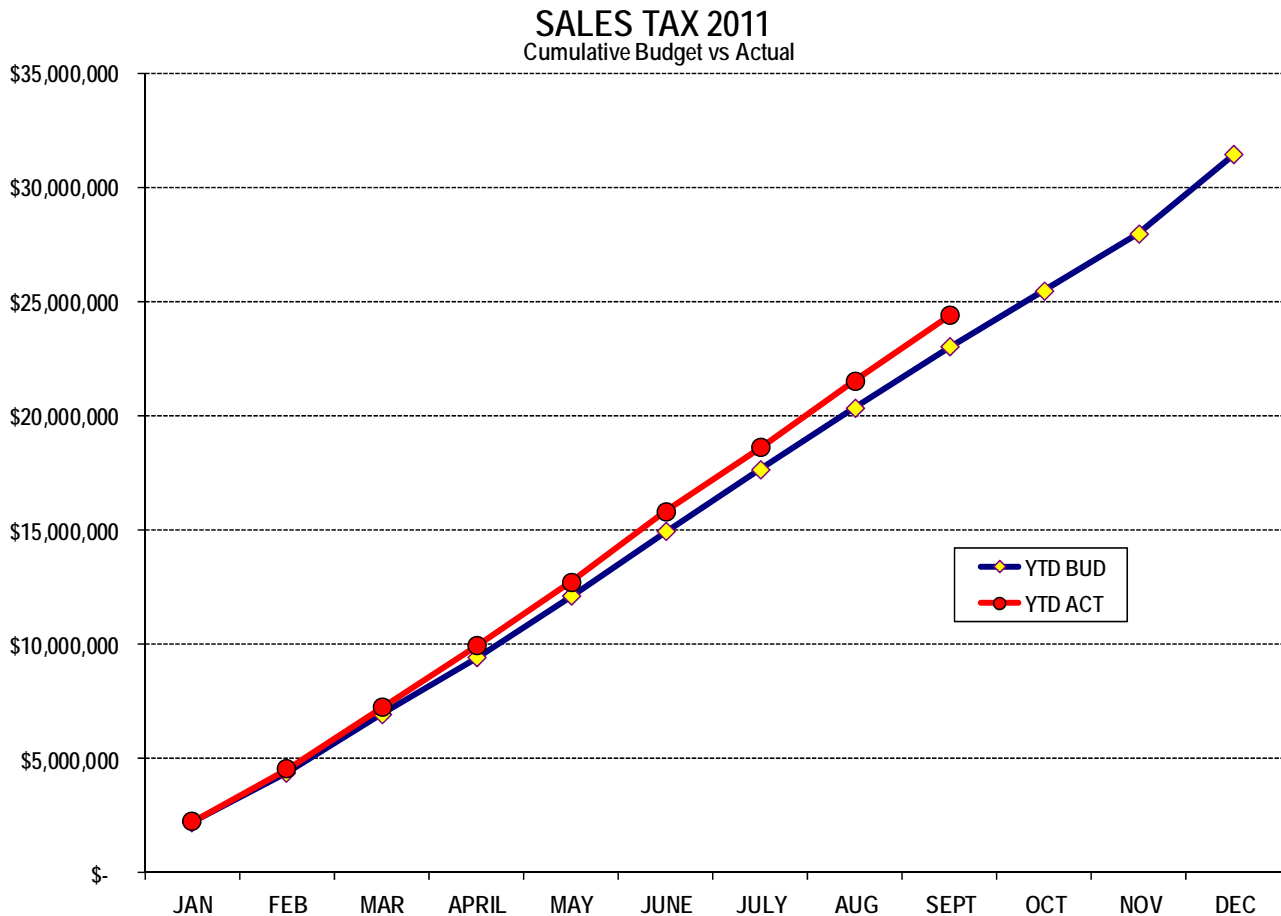
<u>Tax Type</u>	<u>2011 Budgeted</u>		<u>2010 Actual</u>	<u>Prior YTD % Incr <Decr></u>	<u>Curr YTD % Incr <Decr></u>
	<u>Forecast</u>	<u>2011 Actual</u>			
Sales Tax	\$ 23,022,791	\$ 24,378,186	\$ 23,029,421	5.9%	5.9%
Building Use	1,023,672	1,670,130	1,397,275	19.5%	63.2%
Auto Use	3,420,541	4,462,339	4,038,307	10.5%	30.5%
TOTAL	\$ 27,467,004	\$ 30,510,655	\$ 28,465,003	7.2%	11.1%



CUMULATIVE-Sales Tax

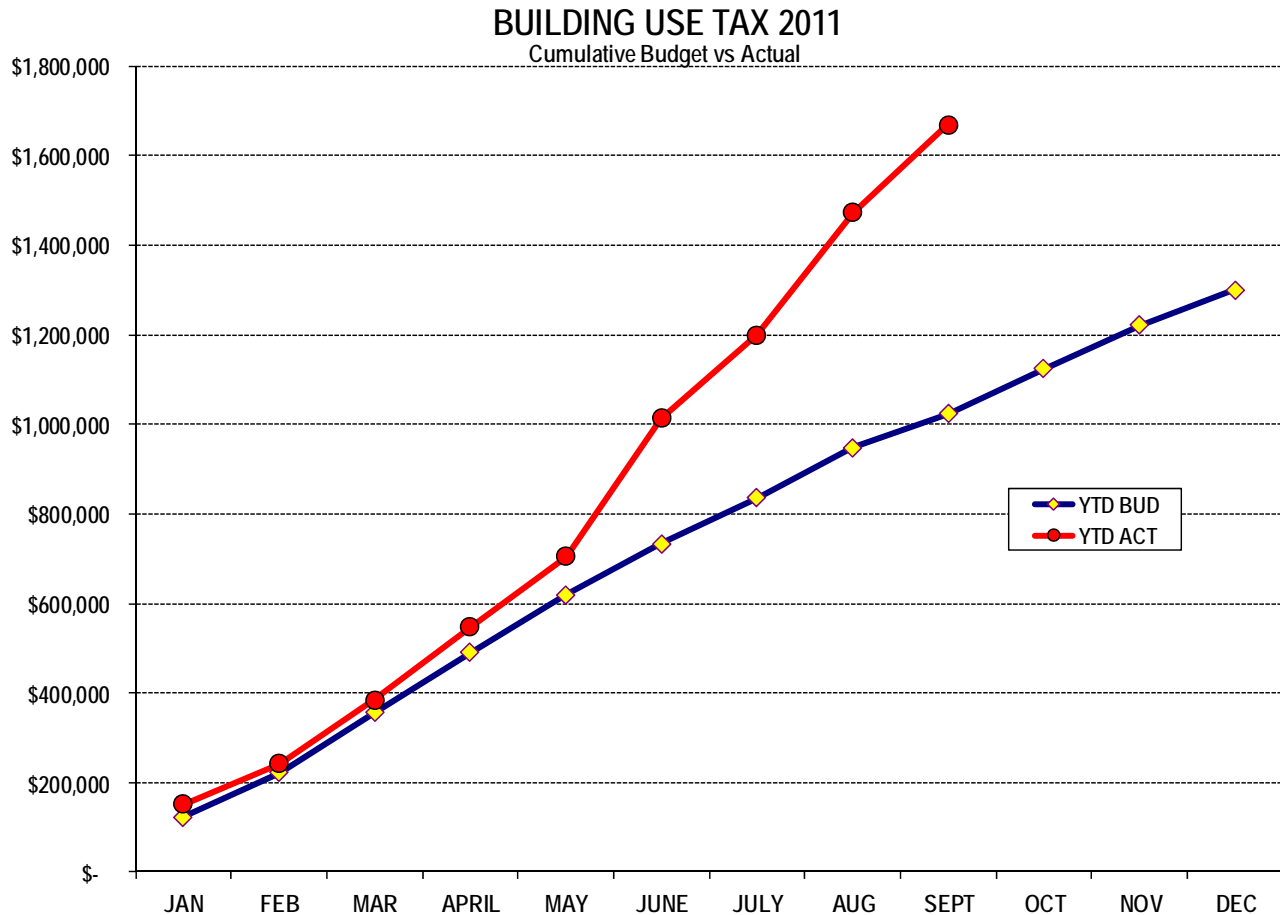
Tax Collections 2011 vs. 2010 same period year-to-date comparison, along with 2011 budget.

<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%
Subtotal	\$ 24,378,186	\$ 23,029,421	5.9%	\$ 23,022,791	5.9%
October	\$ -	\$ 2,593,823	-100.0%	\$ 2,444,278	-100.0%
November	\$ -	\$ 2,774,925	-100.0%	\$ 2,503,223	-100.0%
December	\$ -	\$ 3,615,207	-100.0%	\$ 3,464,708	-100.0%
YTD TOTAL	\$ 24,378,186	\$ 32,013,376		\$ 31,435,000	



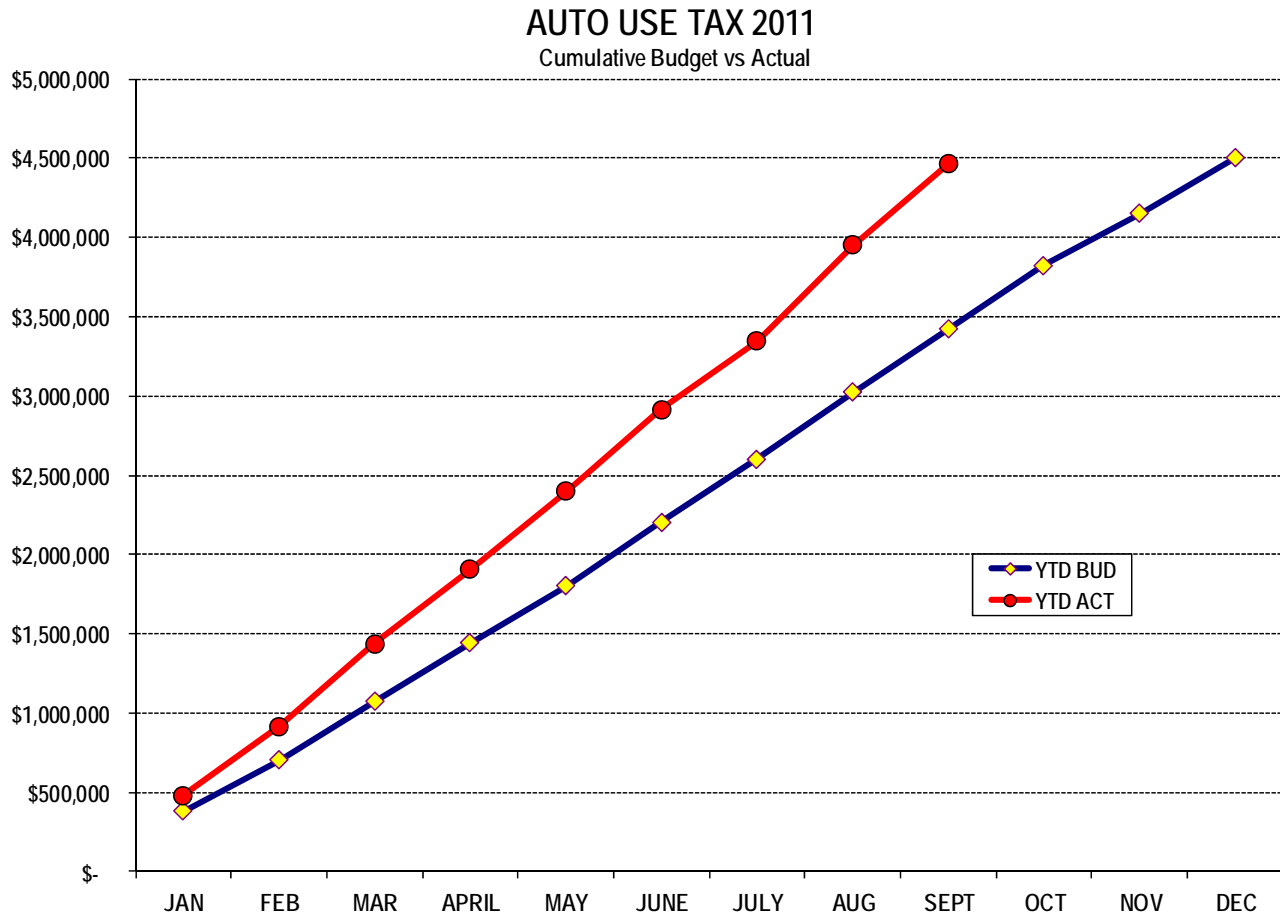
CUMULATIVE-Building Use

<u>Building 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	\$ 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%	
Subtotal	\$ 1,670,130	\$ 1,397,275	19.5%	\$ 1,023,672	63.2%	
October	\$ -	\$ 177,597	-100.0%	\$ 100,863	-100.0%	
November	\$ -	\$ 146,764	-100.0%	\$ 96,653	-100.0%	
December	\$ -	\$ 177,441	-100.0%	\$ 78,812	-100.0%	
YTD TOTAL	\$ 1,670,130	\$ 1,899,077		\$ 1,300,000		



CUMULATIVE-Auto Use

<u>Auto Use Tax</u> <u>Collections</u>	<u>2011 Actual</u>	<u>2010 Actual</u>	<u>Incr/(Decr)</u>	<u>2011 Budgeted</u>	<u>Inc/(Decr) of '11</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%
Subtotal	\$ 4,462,339	\$ 4,038,307	10.5%	\$ 3,420,541	30.5%
October	\$ -	\$ 457,813	-100.0%	\$ 403,463	-100.0%
November	\$ -	\$ 440,130	-100.0%	\$ 325,754	-100.0%
December	\$ -	\$ 461,504	-100.0%	\$ 350,242	-100.0%
YTD TOTAL	\$ 4,462,339	\$ 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 Sept '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	\$ 1,690,626	\$ 1,444,571	117.0%
2ND QTR 11	\$ 4,591,040	\$ 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	\$ -	\$ 1,267,900	0.0%
Nov-11	\$ -	\$ 1,258,021	0.0%
Dec-11	\$ -	\$ 1,674,318	0.0%
4TH QTR 11	\$ -	\$ 4,200,239	0.0%
YEAR TO DATE TOTAL	\$ 13,118,419	\$ 16,011,050	81.9%

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	\$ -	\$ 1,179,441	0.0%
Nov-11	\$ -	\$ 1,170,252	0.0%
Dec-11	\$ -	\$ 1,557,505	0.0%
4TH QTR 11	\$ -	\$ 3,907,198	0.0%
YEAR TO DATE TOTAL	\$ 12,205,886	\$ 14,893,999	82.0%

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

Prepared for the BOCC, CM
2011 Through Sept '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	\$ -	\$ 501,263	0.0%
Nov-11	\$ -	\$ 497,357	0.0%
Dec-11	\$ -	\$ 661,939	0.0%
4TH QTR 11	\$ -	\$ 1,660,559	0.0%
YEAR TO DATE TOTAL	\$ 5,186,350	\$ 6,329,951	81.9%

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	\$ -	\$ 2,948,604	0.0%
Nov-11	\$ -	\$ 2,925,630	0.0%
Dec-11	\$ -	\$ 3,893,762	0.0%
4TH QTR 11	\$ -	\$ 9,767,996	0.0%
YEAR TO DATE TOTAL	\$ 30,510,655	\$ 37,235,000	81.9%

TOTAL YTD REVENUES	\$ 30,510,655	\$ 37,235,000	81.9%
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Roads Sales & Use Tax Fund

<u>Road Sales & Use Tax Funds</u>	<u>Total Gross Revenue</u>	<u>2011 Municipal Sharebacks</u>	<u>Net Usable Road Funds</u>	<u>% of Total DC Retained</u>
January	1,145,692	364,055	\$ 781,636	68.2%
February	1,135,778	373,488	762,290	67.1%
March	1,350,214	470,813	879,401	65.1%
April	1,321,787	426,860	894,927	67.7%
May	1,376,271	454,673	921,598	67.0%
June	1,572,674	563,420	1,009,254	64.2%
July	1,366,346	485,211	881,135	64.5%
August	1,512,649	506,427	1,006,223	66.5%
September	1,424,474	490,780	933,694	65.5%
YTD TOTAL	\$ 12,205,885	\$ 4,135,728	\$ 8,070,157	66.1%

