



DOUGLAS COUNTY

COLORADO

FINANCE DEPARTMENT

March 11, 2013

TO: Board of County Commissioners
Douglas DeBord, County Manager

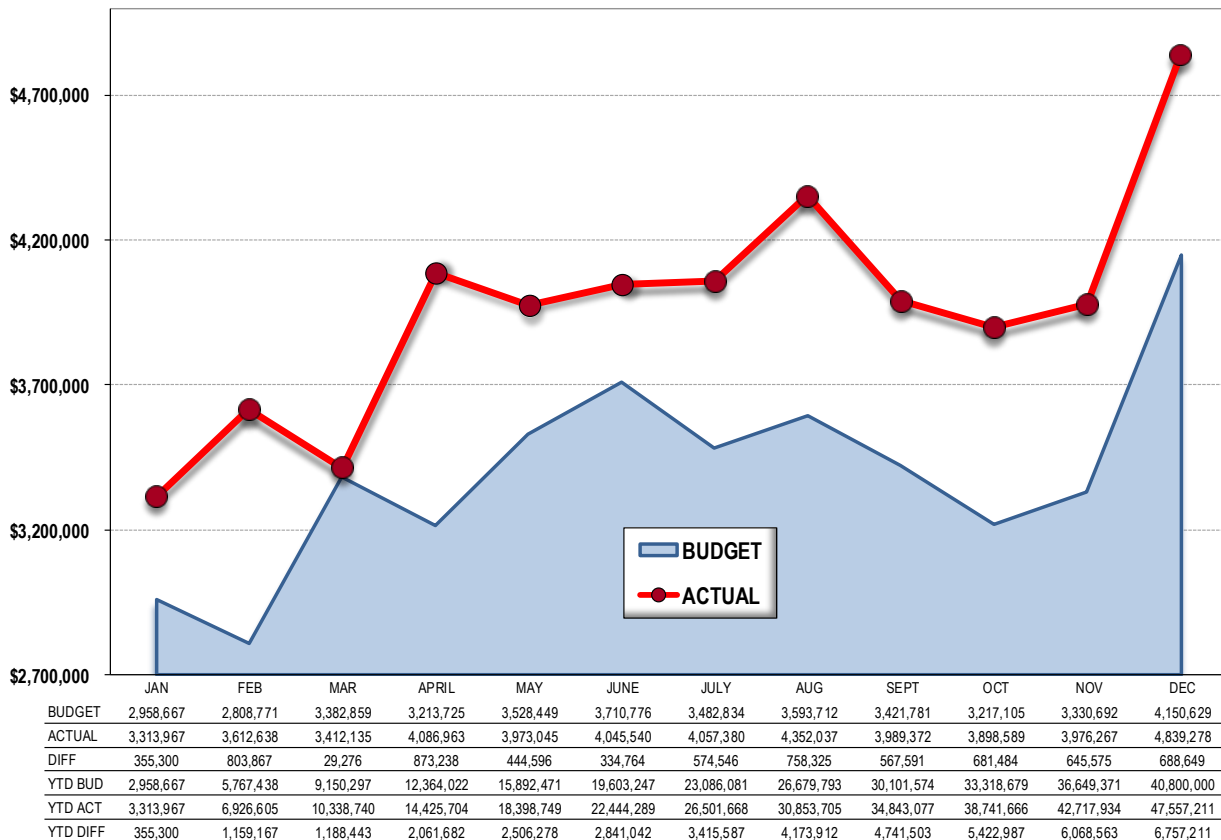
THRU: Andrew Copland, Director of Finance
Martha Marshall, Budget Manager

FROM: Helen Kellogg, Sales Tax Specialist

SUBJECT: Sales and Use Tax Collection Status Update - December 2012 (as of 2/12/13)

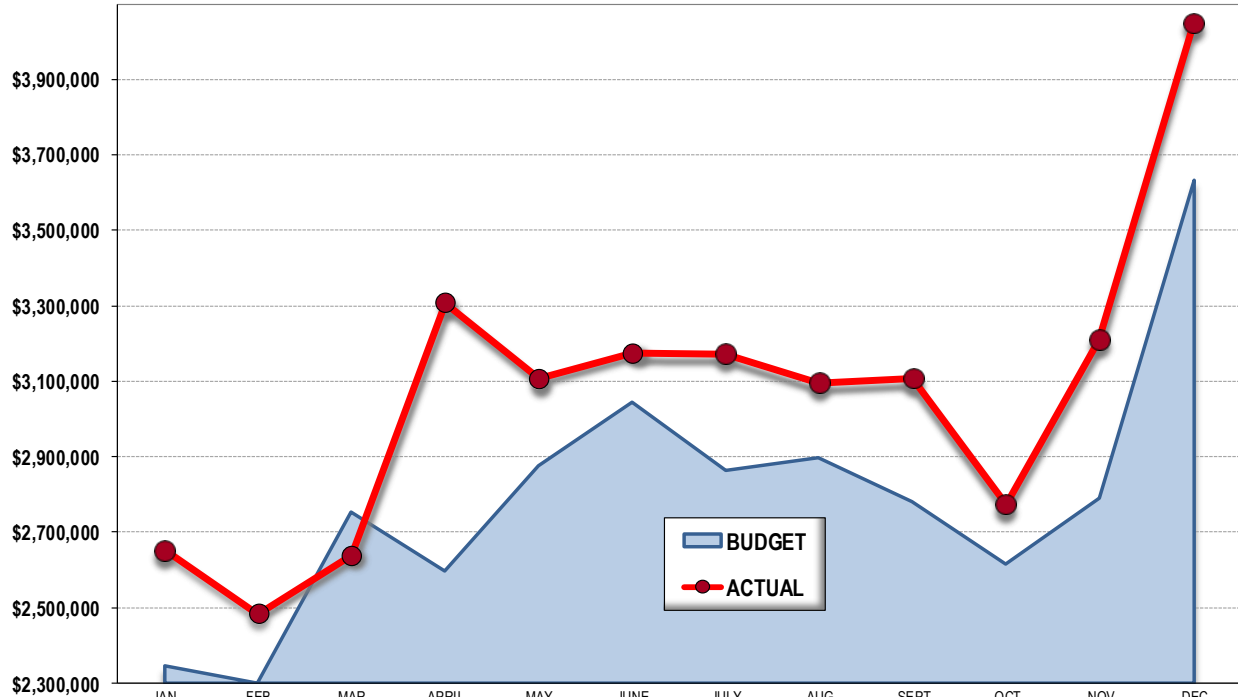
Tax Type	2012 Budget	2012 Actual	Budget vs Actual %	2011 Actual	'12 vs '11 YTD
Sales Tax	\$ 33,500,000	\$ 36,773,837	9.8%	\$ 33,854,947	8.6%
Auto Use	5,500,000	6,560,127	19.3%	5,874,066	11.7%
Building Use	1,800,000	4,223,248	134.6%	2,534,743	66.6%
TOTAL	\$ 40,800,000	\$ 47,557,211	16.6%	\$ 42,263,756	12.5%

TOTAL SALES & USE TAX DOLLARS COLLECTED - 2012 BUDGET vs YTD ACTUAL



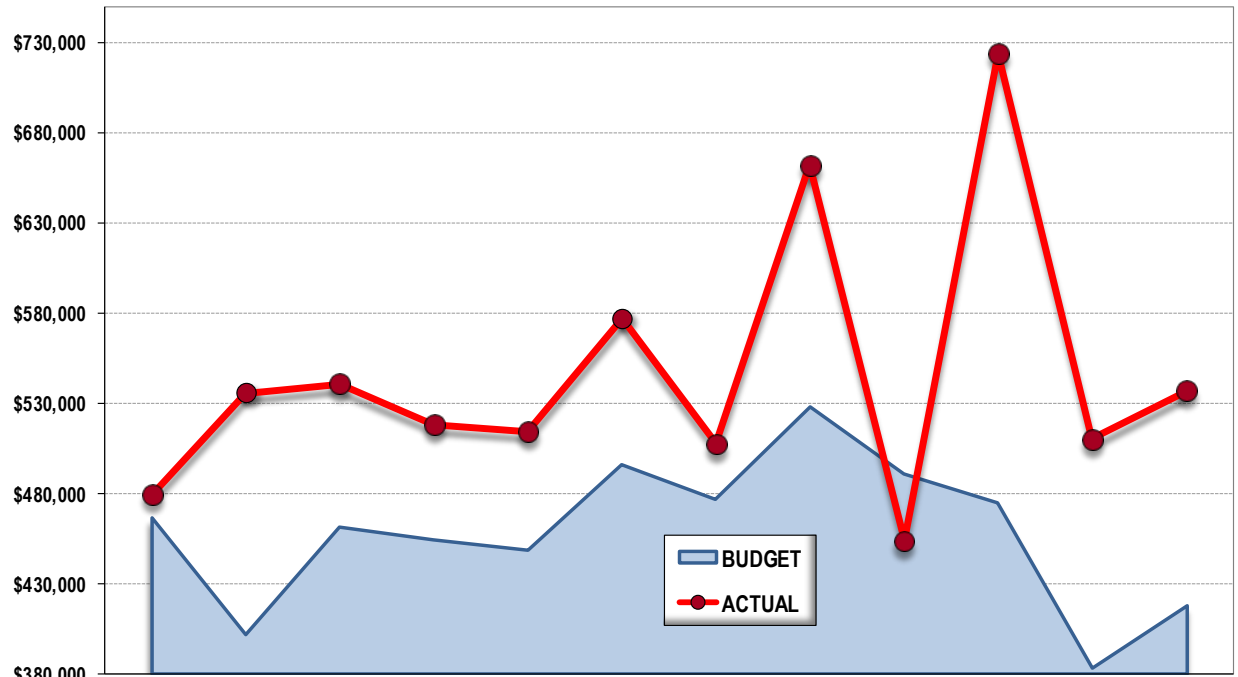
Revenue By Type

SALES TAX DOLLARS COLLECTED - 2012 BUDGET vs YTD ACTUAL



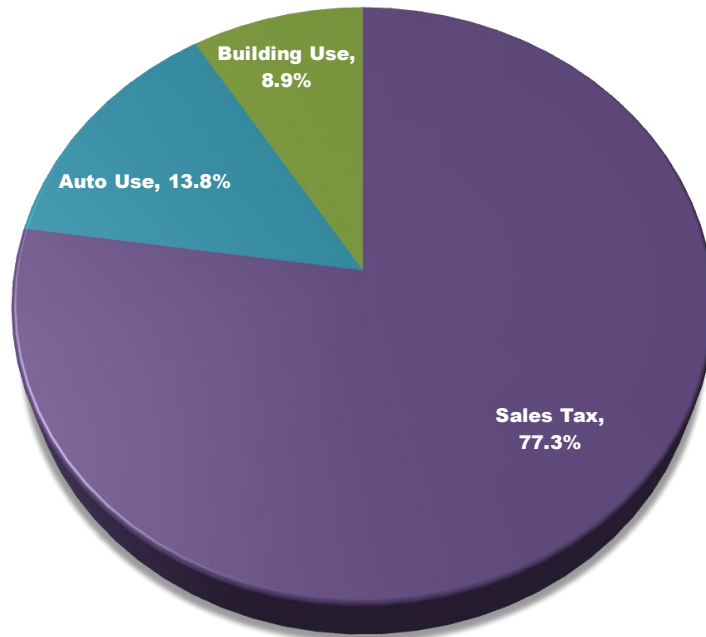
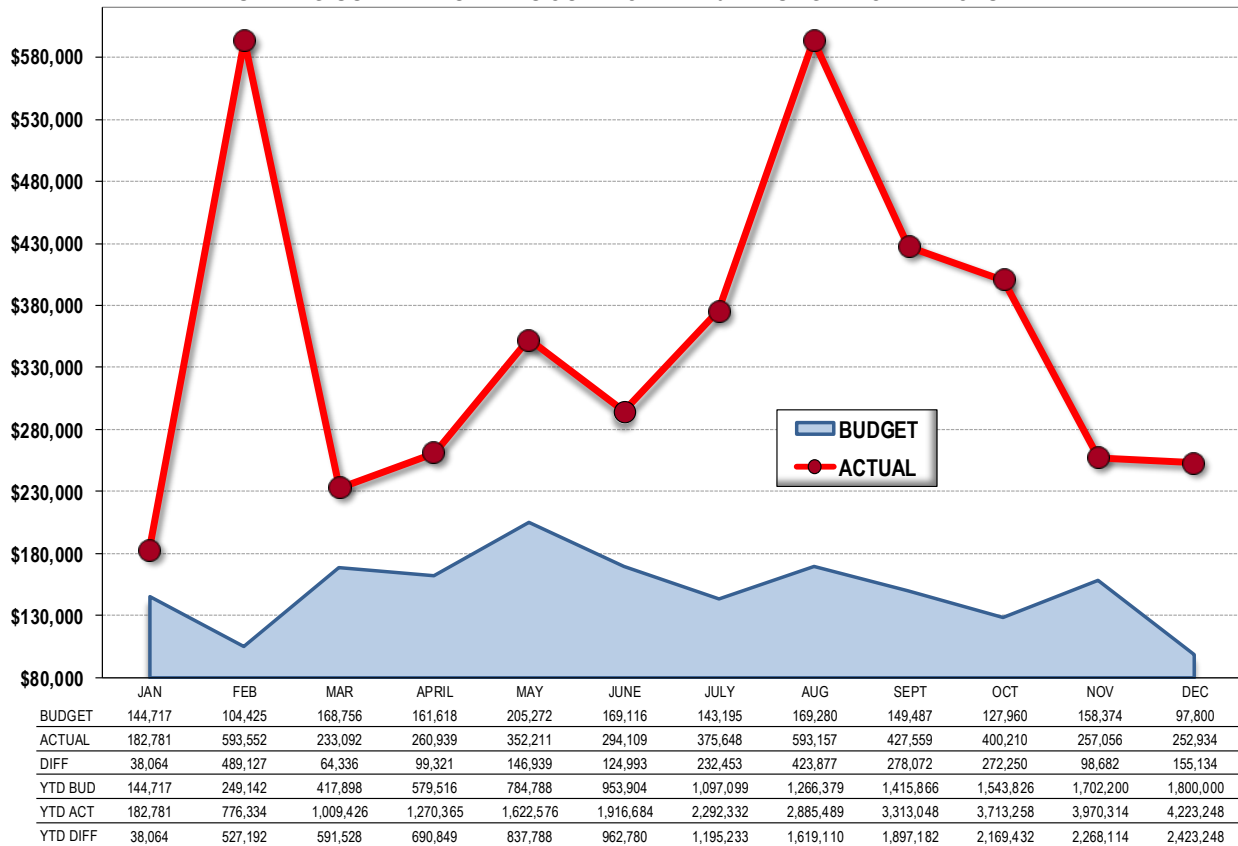
	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
BUDGET	2,347,240	2,302,575	2,752,973	2,597,535	2,874,752	3,045,523	2,863,034	2,896,069	2,781,622	2,614,633	2,789,199	3,634,845
ACTUAL	2,652,287	2,483,317	2,638,570	3,307,599	3,106,279	3,174,474	3,173,986	3,096,578	3,107,975	2,774,323	3,208,987	4,049,463
DIFF	305,047	180,742	(114,403)	710,064	231,527	128,951	310,952	200,509	326,353	159,690	419,788	414,618
YTD BUD	2,347,240	4,649,815	7,402,788	10,000,323	12,875,075	15,920,598	18,783,632	21,679,701	24,461,323	27,075,956	29,865,155	33,500,000
YTD ACT	2,652,287	5,135,604	7,774,174	11,081,773	14,188,052	17,362,526	20,536,511	23,633,089	26,741,064	29,515,387	32,724,374	36,773,837
YTD DIFF	305,047	485,789	371,386	1,081,450	1,312,977	1,441,928	1,752,879	1,953,388	2,279,741	2,439,431	2,859,219	3,273,837

AUTO USE TAX DOLLARS COLLECTED - 2012 BUDGET vs YTD ACTUAL



	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
BUDGET	466,710	401,771	461,130	454,572	448,425	496,137	476,605	528,363	490,672	474,512	383,119	417,984
ACTUAL	478,899	535,769	540,473	518,425	514,555	576,958	507,746	662,302	453,838	724,056	510,225	536,881
DIFF	12,189	133,998	79,343	63,853	66,130	80,821	31,141	133,939	(36,834)	249,544	127,106	118,897
YTD BUD	466,710	868,481	1,329,611	1,784,183	2,232,608	2,728,745	3,205,350	3,733,713	4,224,385	4,698,897	5,082,016	5,500,000
YTD ACT	478,899	1,014,668	1,555,141	2,073,566	2,588,121	3,165,079	3,672,825	4,335,127	4,788,965	5,513,021	6,023,246	6,560,127
YTD DIFF	12,189	146,187	225,530	289,383	355,513	436,334	467,475	601,414	564,580	814,124	941,230	1,060,127

BUILDING USE TAX DOLLARS COLLECTED - 2012 BUDGET vs YTD ACTUAL



Tax Type as a % of Total Taxes Collected		
Tax Type Collected	Actual YTD	% of Total
Sales Tax	\$ 36,773,837	77.3%
Auto Use	6,560,127	13.8%
Building Use	4,223,248	8.9%
TOTAL	\$ 47,557,211	100.0%

Significant Projects

October:

<u>Douglas County:</u>	Century Communities	New Construction	\$589 thousand valuation
	Lincoln Station Phase 1	Tenant Improvement	\$555 thousand valuation
	Verona Bldg. Co	New Construction	\$502 thousand valuation
<u>Castle Rock:</u>	Commercial	New Construction	\$1.31 million valuation
	Commercial	New Construction	\$667 thousand valuation
<u>Lone Tree:</u>	Cabela's	New Construction	\$11.8 million valuation
	Costco	Tenant Improvement	\$613 thousand valuation

November:

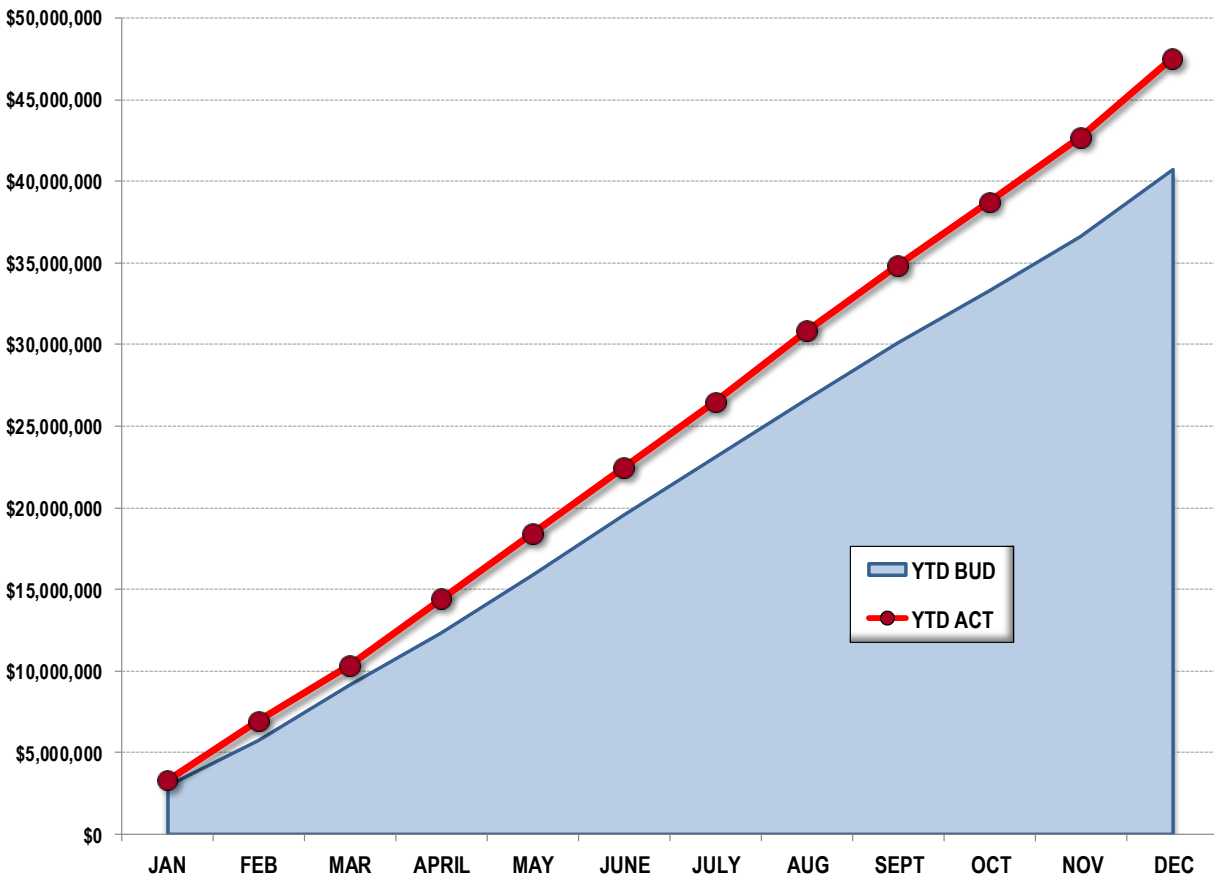
<u>Douglas County:</u>	Children's Hospital	New Construction	\$45.2 million valuation
	Residence	New Construction	\$643 thousand valuation
	Toll Brothers	New Construction	\$511 thousand valuation
	Residence	New Construction	\$563 thousand valuation
<u>Lone Tree:</u>	Cabela's	New Construction	\$570 thousand valuation

December:

<u>Douglas County:</u>	Cardel Clocktower	New Construction	\$747 thousand valuation
	FFI CO Parkside	Tenant Finish	\$750 thousand valuation
	Residence	New Construction	\$667 thousand valuation
	WRT Crossroads 1	Tenant Finish	\$5.5 million valuation
	ADES Design Bldrs.	New Construction	\$562 thousand valuation
<u>Castle Rock:</u>	Commercial	New Construction	\$546 thousand valuation
<u>Lone Tree:</u>	Cabela's	New Construction	\$720 thousand valuation
	Church	New Construction	\$3.3 million valuation

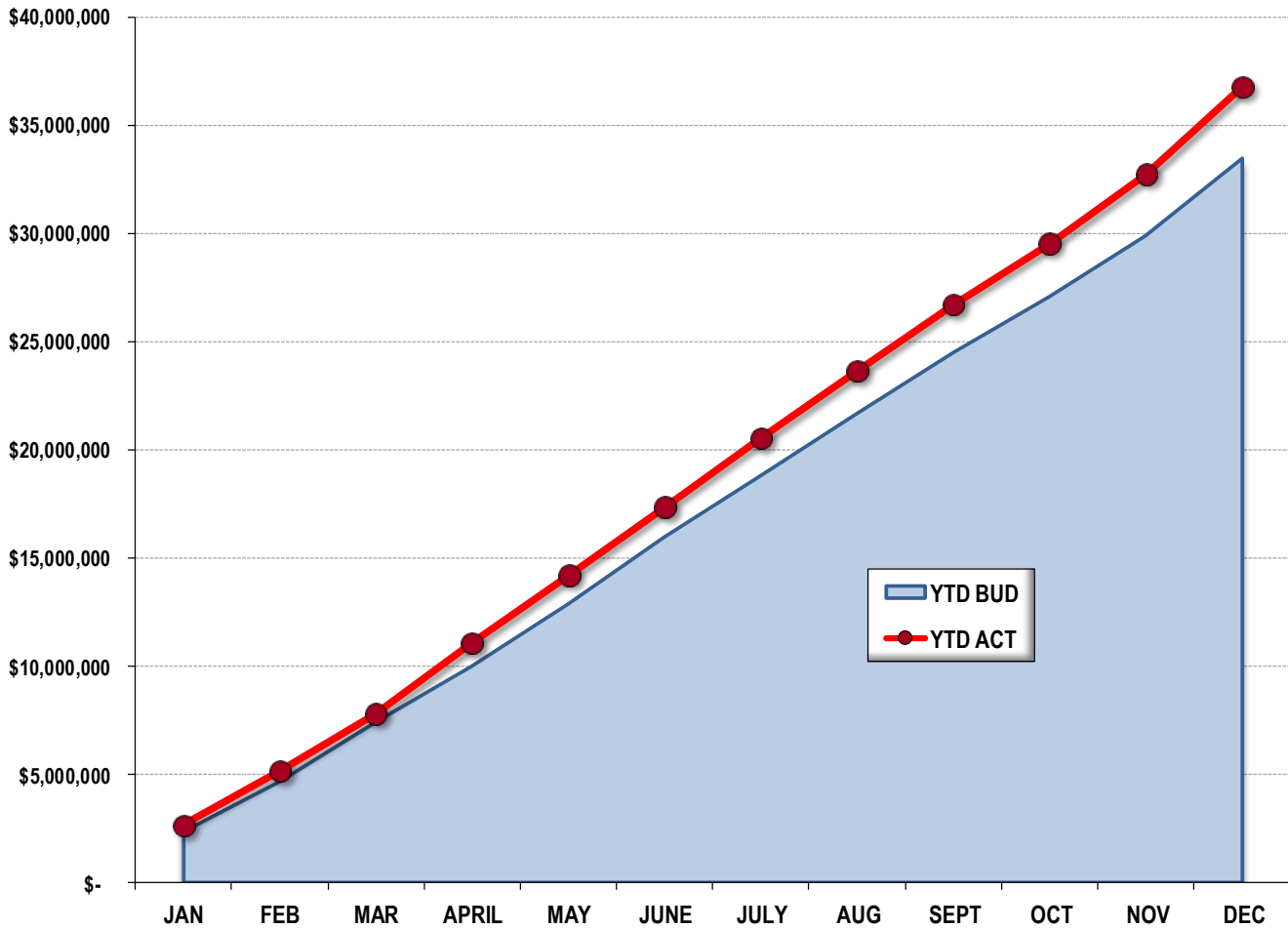
TOTAL CUMULATIVE - Sales, Building and Auto Use Tax

Tax Type	2012 Budget	2012 Actual	Budget vs Actual %	2011 Actual	'12 vs '11 YTD
Sales Tax	\$ 33,500,000	\$ 36,773,837	9.8%	\$ 33,854,947	8.6%
Auto Use	5,500,000	6,560,127	19.3%	5,874,066	11.7%
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TOTAL	\$ 40,800,000	\$ 47,557,211	16.6%	\$ 42,263,756	12.5%



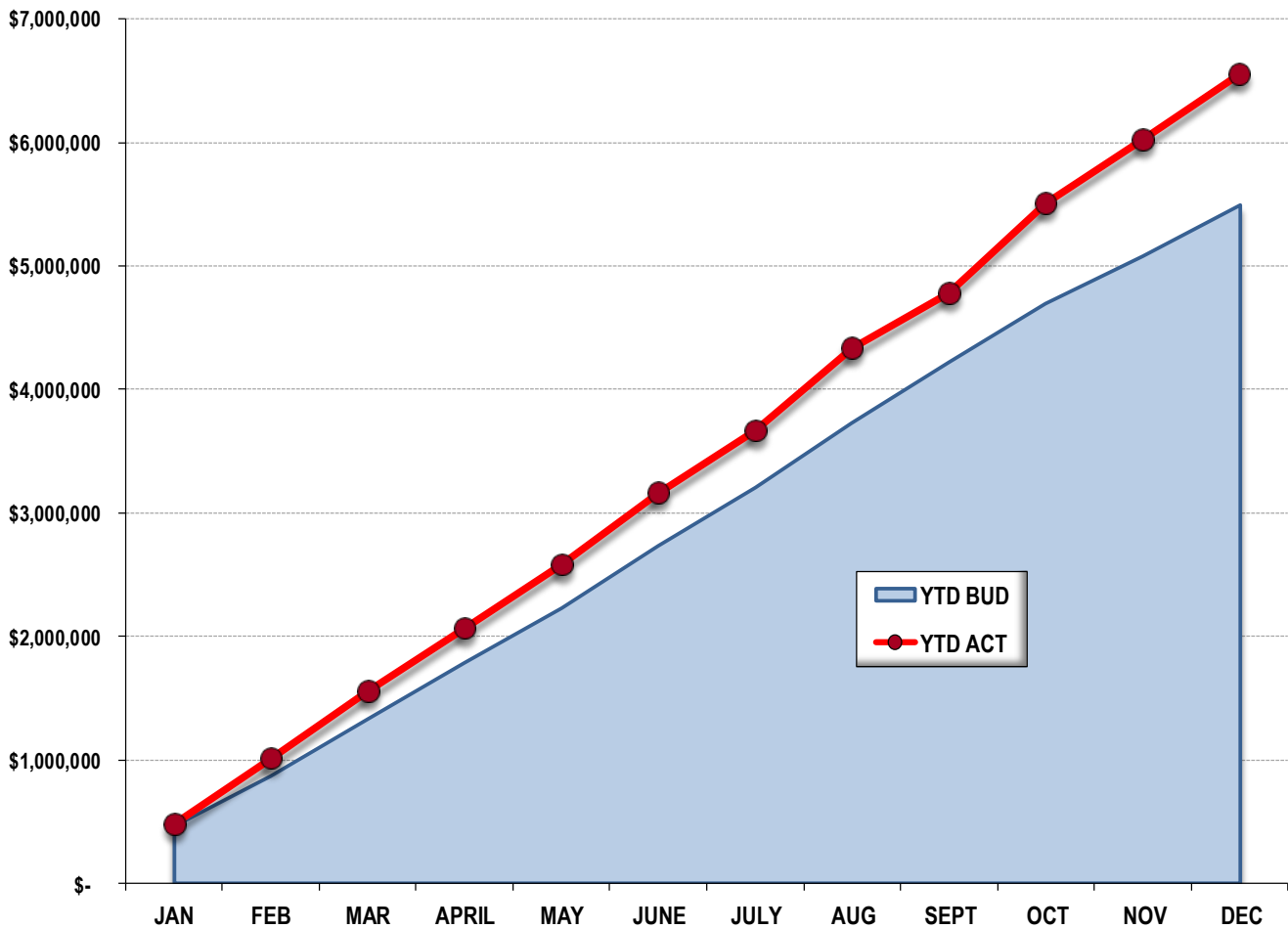
CUMULATIVE-Sales Tax

Sales Tax Collections	2012 Actual	2011 Actual	'12 vs '11	2012 Budget	Budget vs Actual %
January	\$ 2,652,287	\$ 2,234,805	18.7%	\$ 2,347,240	13.0%
February	\$ 2,483,317	\$ 2,308,906	7.6%	\$ 2,302,575	7.8%
March	\$ 2,638,570	\$ 2,715,138	-2.8%	\$ 2,752,973	-4.2%
April	\$ 3,307,599	\$ 2,671,059	23.8%	\$ 2,597,535	27.3%
May	\$ 3,106,279	\$ 2,791,470	11.3%	\$ 2,874,752	8.1%
June	\$ 3,174,474	\$ 3,106,973	2.2%	\$ 3,045,523	4.2%
July	\$ 3,173,986	\$ 2,796,078	13.5%	\$ 2,863,034	10.9%
August	\$ 3,096,578	\$ 2,900,873	6.7%	\$ 2,896,069	6.9%
September	\$ 3,107,975	\$ 2,852,884	8.9%	\$ 2,781,622	11.7%
October	\$ 2,774,323	\$ 2,790,218	-0.6%	\$ 2,614,633	6.1%
November	\$ 3,208,987	\$ 2,904,236	10.5%	\$ 2,789,199	15.1%
December	\$ 4,049,463	\$ 3,782,307	7.1%	\$ 3,634,845	11.4%
YTD TOTAL	\$ 36,773,837	\$ 33,854,947	8.6%	\$ 33,500,000	9.8%



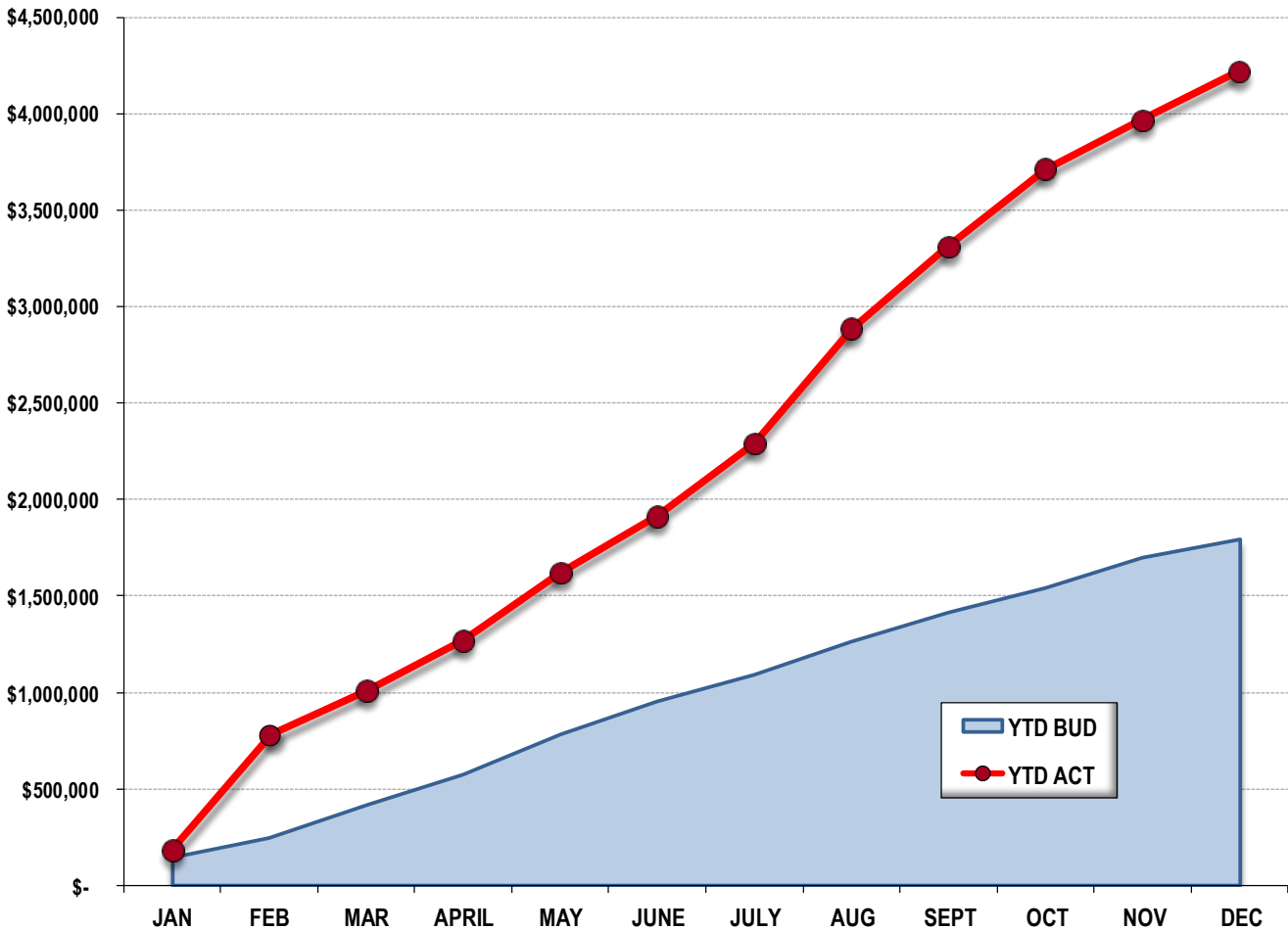
CUMULATIVE-Auto Use

Auto Use Tax Collections	2012 Actual	2011 Actual	'12 vs '11	2012 Budget	Budget vs Actual %
January	\$ 478,899	\$ 478,267	0.1%	\$ 466,710	2.6%
February	\$ 535,769	\$ 438,729	22.1%	\$ 401,771	33.4%
March	\$ 540,473	\$ 518,959	4.1%	\$ 461,130	17.2%
April	\$ 518,425	\$ 470,842	10.1%	\$ 454,572	14.0%
May	\$ 514,555	\$ 490,467	4.9%	\$ 448,425	14.7%
June	\$ 576,958	\$ 517,406	11.5%	\$ 496,137	16.3%
July	\$ 507,746	\$ 429,125	18.3%	\$ 476,605	6.5%
August	\$ 662,302	\$ 606,868	9.1%	\$ 528,363	25.3%
September	\$ 453,838	\$ 511,676	-11.3%	\$ 490,672	-7.5%
October	\$ 724,056	\$ 509,728	42.0%	\$ 474,512	52.6%
November	\$ 510,225	\$ 414,091	23.2%	\$ 383,119	33.2%
December	\$ 536,881	\$ 487,908	10.0%	\$ 417,984	28.4%
YTD TOTAL	\$ 6,560,127	\$ 5,874,066	11.7%	\$ 5,500,000	19.3%



CUMULATIVE-Building Use

Building Use Tax Collections	2012 Actual	2011 Actual	'12 vs '11	2012 Budget	Budget vs Actual %
January	\$ 182,781	\$ 151,157	20.9%	\$ 144,717	26.3%
February	\$ 593,552	\$ 91,810	546.5%	\$ 104,425	468.4%
March	\$ 233,092	\$ 141,437	64.8%	\$ 168,756	38.1%
April	\$ 260,939	\$ 162,567	60.5%	\$ 161,618	61.5%
May	\$ 352,211	\$ 158,741	121.9%	\$ 205,272	71.6%
June	\$ 294,109	\$ 307,306	-4.3%	\$ 169,116	73.9%
July	\$ 375,648	\$ 186,604	101.3%	\$ 143,195	162.3%
August	\$ 593,157	\$ 273,883	116.6%	\$ 169,280	250.4%
September	\$ 427,559	\$ 196,625	117.4%	\$ 149,487	186.0%
October	\$ 400,210	\$ 350,408	14.2%	\$ 127,960	212.8%
November	\$ 257,056	\$ 315,642	-18.6%	\$ 158,374	62.3%
December	\$ 252,934	\$ 198,563	27.4%	\$ 97,800	158.6%
YTD TOTAL	\$ 4,223,248	\$ 2,534,743	66.6%	\$ 1,800,000	134.6%



SALES & USE TAX SUMMARY BY FUND

JUSTICE CENTER FUND-240

TRANSACTION PERIOD	ACTUAL RECEIPTS	BUDGET	% OF BUDGET
Jan-12	\$ 1,425,006	\$ 1,272,226	112.0%
Feb-12	\$ 1,553,434	\$ 1,207,772	128.6%
Mar-12	\$ 1,467,218	\$ 1,454,630	100.9%
1ST QTR 12	\$ 4,445,658	\$ 3,934,628	113.0%
Apr-12	\$ 1,757,394	\$ 1,381,902	127.2%
May-12	\$ 1,708,409	\$ 1,517,234	112.6%
Jun-12	\$ 1,739,582	\$ 1,595,634	109.0%
2ND QTR 12	\$ 5,205,386	\$ 4,494,770	115.8%
Jul-12	\$ 1,744,673	\$ 1,497,618	116.5%
Aug-12	\$ 1,871,376	\$ 1,545,295	121.1%
Sep-12	\$ 1,715,430	\$ 1,471,365	116.6%
3RD QTR 12	\$ 5,331,479	\$ 4,514,278	118.1%
Oct-12	\$ 1,676,393	\$ 1,383,355	121.2%
Nov-12	\$ 1,709,795	\$ 1,432,196	119.4%
Dec-12	\$ 2,080,889	\$ 1,784,770	116.6%
4TH QTR 12	\$ 5,467,077	\$ 4,600,321	118.8%
YEAR TO DATE TOTAL	\$ 20,449,601	\$ 17,543,997	116.6%

ROAD FUND-230

TRANSACTION PERIOD	ACTUAL RECEIPTS	BUDGET	% OF BUDGET
Jan-12	\$ 1,325,587	\$ 1,183,467	112.0%
Feb-12	\$ 1,445,055	\$ 1,123,508	128.6%
Mar-12	\$ 1,364,854	\$ 1,353,143	100.9%
1ST QTR 12	\$ 4,135,496	\$ 3,660,118	113.0%
Apr-12	\$ 1,634,785	\$ 1,285,490	127.2%
May-12	\$ 1,589,218	\$ 1,411,380	112.6%
Jun-12	\$ 1,618,216	\$ 1,484,310	109.0%
2ND QTR 12	\$ 4,842,219	\$ 4,181,180	115.8%
Jul-12	\$ 1,622,952	\$ 1,393,134	116.5%
Aug-12	\$ 1,740,815	\$ 1,437,484	121.1%
Sep-12	\$ 1,595,749	\$ 1,368,713	116.6%
3RD QTR 12	\$ 4,959,516	\$ 4,199,331	118.1%
Oct-12	\$ 1,559,436	\$ 1,286,842	121.2%
Nov-12	\$ 1,590,507	\$ 1,332,278	119.4%
Dec-12	\$ 1,935,711	\$ 1,660,252	116.6%
4TH QTR 12	\$ 5,085,654	\$ 4,279,372	118.8%
YEAR TO DATE TOTAL	\$ 19,022,885	\$ 16,320,001	116.6%

SALES & USE TAX SUMMARY BY FUND

OPEN SPACE FUND-250

TRANSACTION PERIOD	ACTUAL RECEIPTS	BUDGET	% OF BUDGET
Jan-12	\$ 563,374	\$ 502,974	112.0%
Feb-12	\$ 614,149	\$ 477,491	128.6%
Mar-12	\$ 580,063	\$ 575,086	100.9%
1ST QTR 12	\$ 1,757,586	\$ 1,555,551	113.0%
Apr-12	\$ 694,784	\$ 546,333	127.2%
May-12	\$ 675,418	\$ 599,835	112.6%
Jun-12	\$ 687,742	\$ 630,832	109.0%
2ND QTR 12	\$ 2,057,943	\$ 1,777,000	115.8%
Jul-12	\$ 689,755	\$ 592,082	116.5%
Aug-12	\$ 739,846	\$ 610,933	121.1%
Sep-12	\$ 678,193	\$ 581,703	116.6%
3RD QTR 12	\$ 2,107,794	\$ 1,784,718	118.1%
Oct-12	\$ 662,760	\$ 546,908	121.2%
Nov-12	\$ 675,965	\$ 566,218	119.4%
Dec-12	\$ 822,677	\$ 705,607	116.6%
4TH QTR 12	\$ 2,161,403	\$ 1,818,733	118.8%
YEAR TO DATE TOTAL	\$ 8,084,726	\$ 6,936,002	116.6%

TOTAL YTD REVENUES

TRANSACTION PERIOD	ACTUAL RECEIPTS	BUDGET	% OF BUDGET
Jan-12	\$ 3,313,967	\$ 2,958,667	112.0%
Feb-12	\$ 3,612,638	\$ 2,808,771	128.6%
Mar-12	\$ 3,412,135	\$ 3,382,859	100.9%
1ST QTR 12	\$ 10,338,740	\$ 9,150,297	113.0%
Apr-12	\$ 4,086,963	\$ 3,213,725	127.2%
May-12	\$ 3,973,045	\$ 3,528,449	112.6%
Jun-12	\$ 4,045,540	\$ 3,710,776	109.0%
2ND QTR 12	\$ 12,105,548	\$ 10,452,950	115.8%
Jul-12	\$ 4,057,380	\$ 3,482,834	116.5%
Aug-12	\$ 4,352,037	\$ 3,593,712	121.1%
Sep-12	\$ 3,989,372	\$ 3,421,781	116.6%
3RD QTR 12	\$ 12,398,789	\$ 10,498,327	118.1%
Oct-12	\$ 3,898,589	\$ 3,217,105	121.2%
Nov-12	\$ 3,976,267	\$ 3,330,692	119.4%
Dec-12	\$ 4,839,278	\$ 4,150,629	116.6%
4TH QTR 12	\$ 12,714,134	\$ 10,698,426	118.8%
YEAR TO DATE TOTAL	\$ 47,557,211	\$ 40,800,000	116.6%

TOTAL YTD REVENUES	\$ 47,557,211	\$ 40,800,000	116.6%
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Roads Sales & Use Tax Fund

Month	Total Sales & Use Tax Collected	Municipal Sharebacks	Net DC Road Funds	% of Total DC Retained
January	1,325,587	448,855	\$ 876,732	66.1%
February	1,445,055	578,038	867,017	60.0%
March	1,364,854	464,378	900,476	66.0%
April	1,634,785	557,507	1,077,278	65.9%
May	1,589,218	535,309	1,053,909	66.3%
June	1,618,216	571,538	1,046,677	64.7%
July	1,622,952	570,194	1,052,758	64.9%
August	1,740,815	611,029	1,129,786	64.9%
September	1,595,749	571,268	1,024,481	64.2%
October	1,559,436	571,355	988,081	63.4%
November	1,590,507	549,230	1,041,277	65.5%
December	1,935,711	679,987	1,255,724	64.9%
YTD TOTAL \$	15,496,667	\$ 5,479,470	\$ 10,017,197	64.6%

ROAD SALES AND USE TAX FUND

