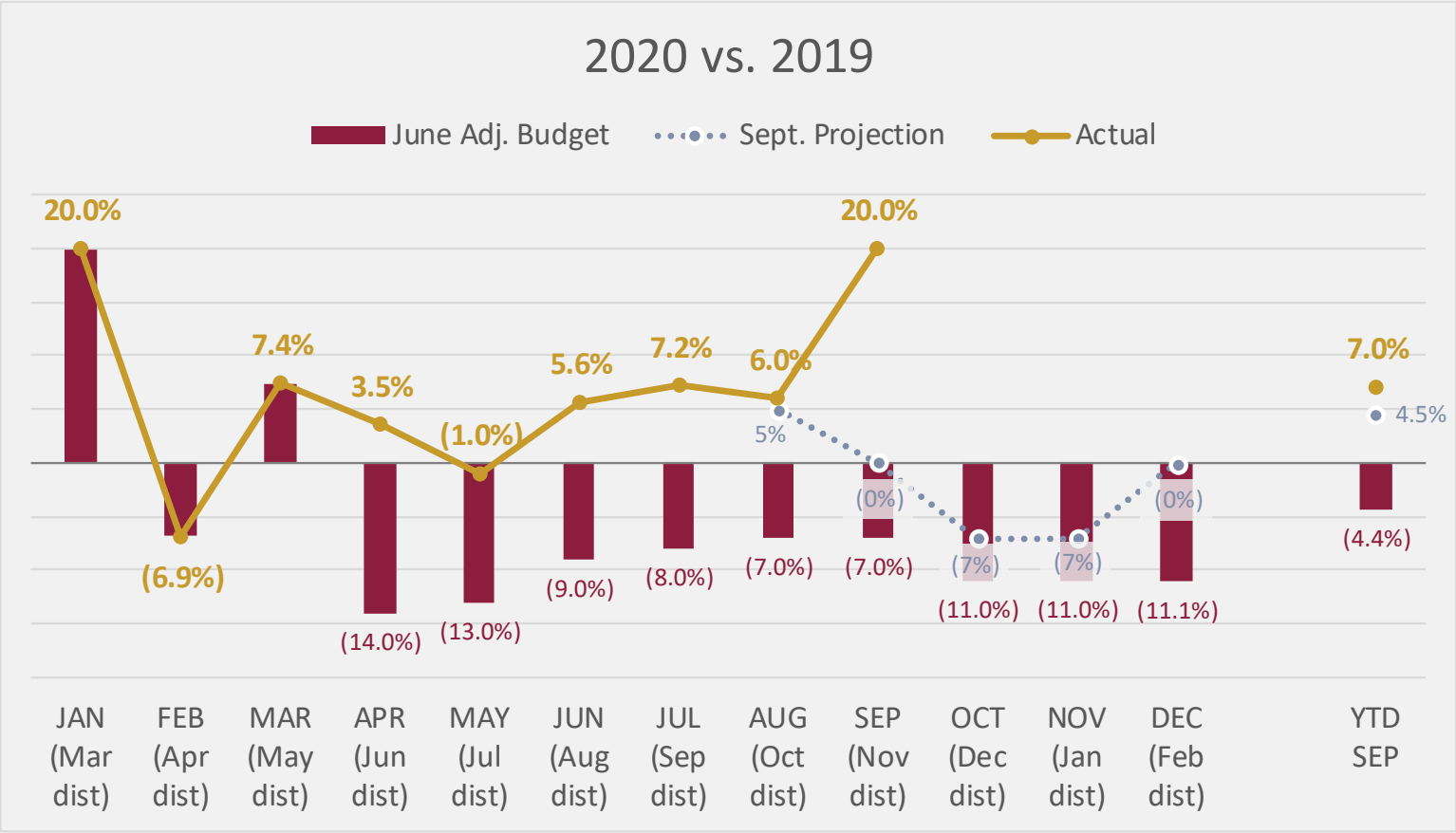


Sales Tax Revenue Results

November 23, 2020

County Option Sales Tax

(0.25% tax — to General Fund)



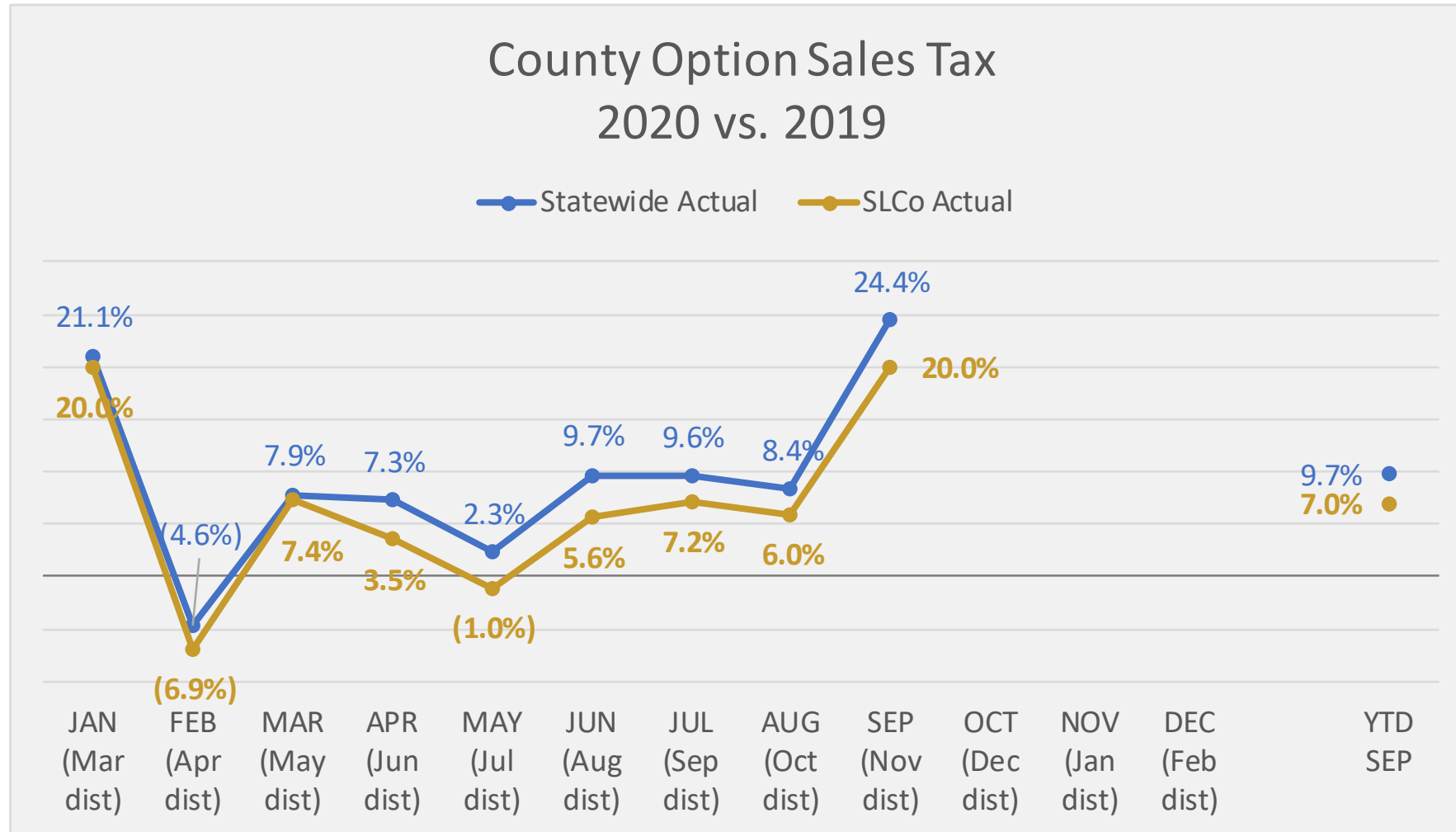
in thousands \$

	Sep	YTD
Actual	7,147	52,979
vs. Sept. Projection	1,190	1,245
vs. Budget	1,609	5,625
vs. PY	1,190	3,471



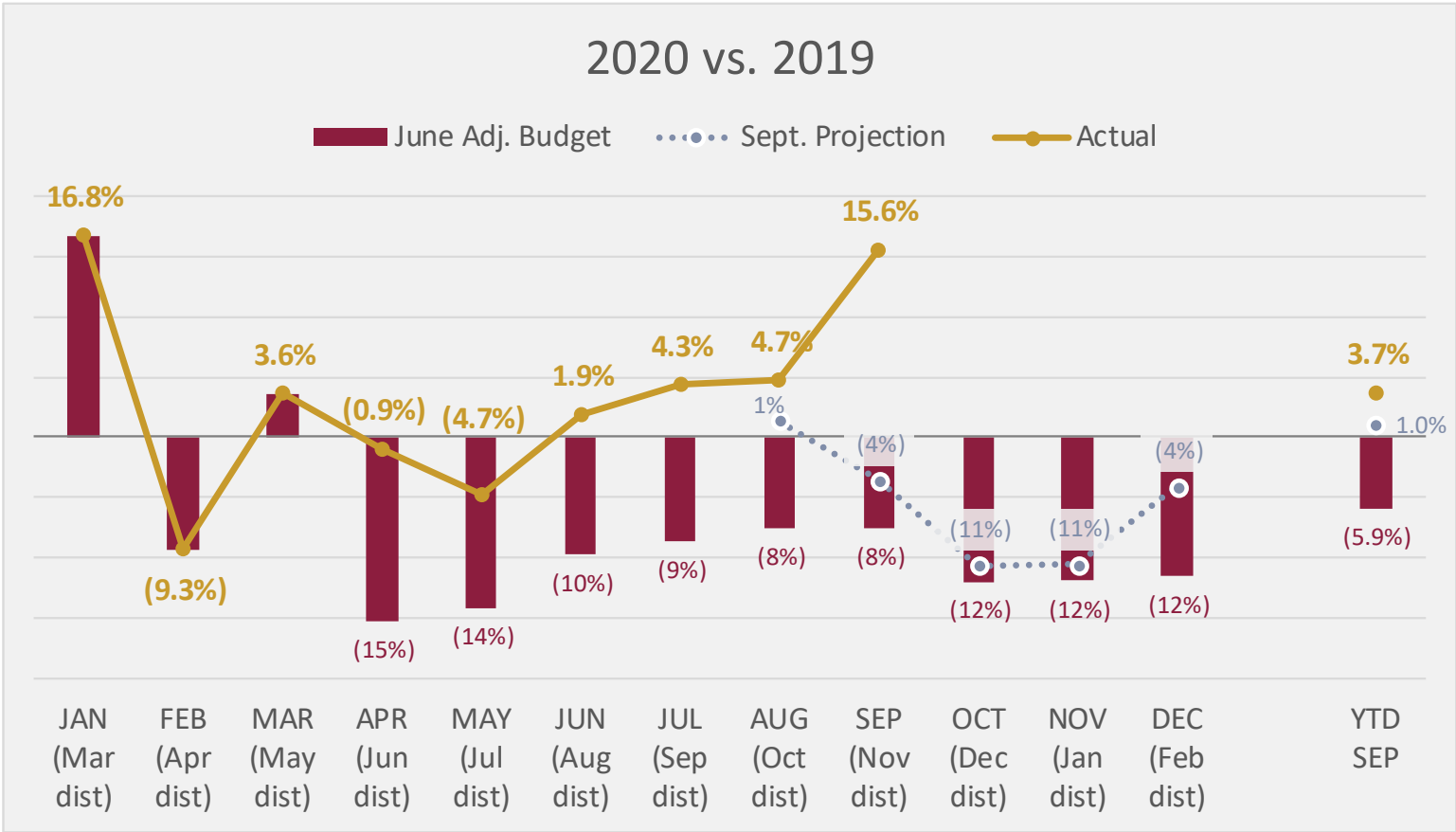
County Option Sales Tax

(0.25% tax — SLCo vs. All Counties Statewide)



Zoo, Arts, & Parks Tax

(0.1% tax to ZAP Fund and General Fund*)



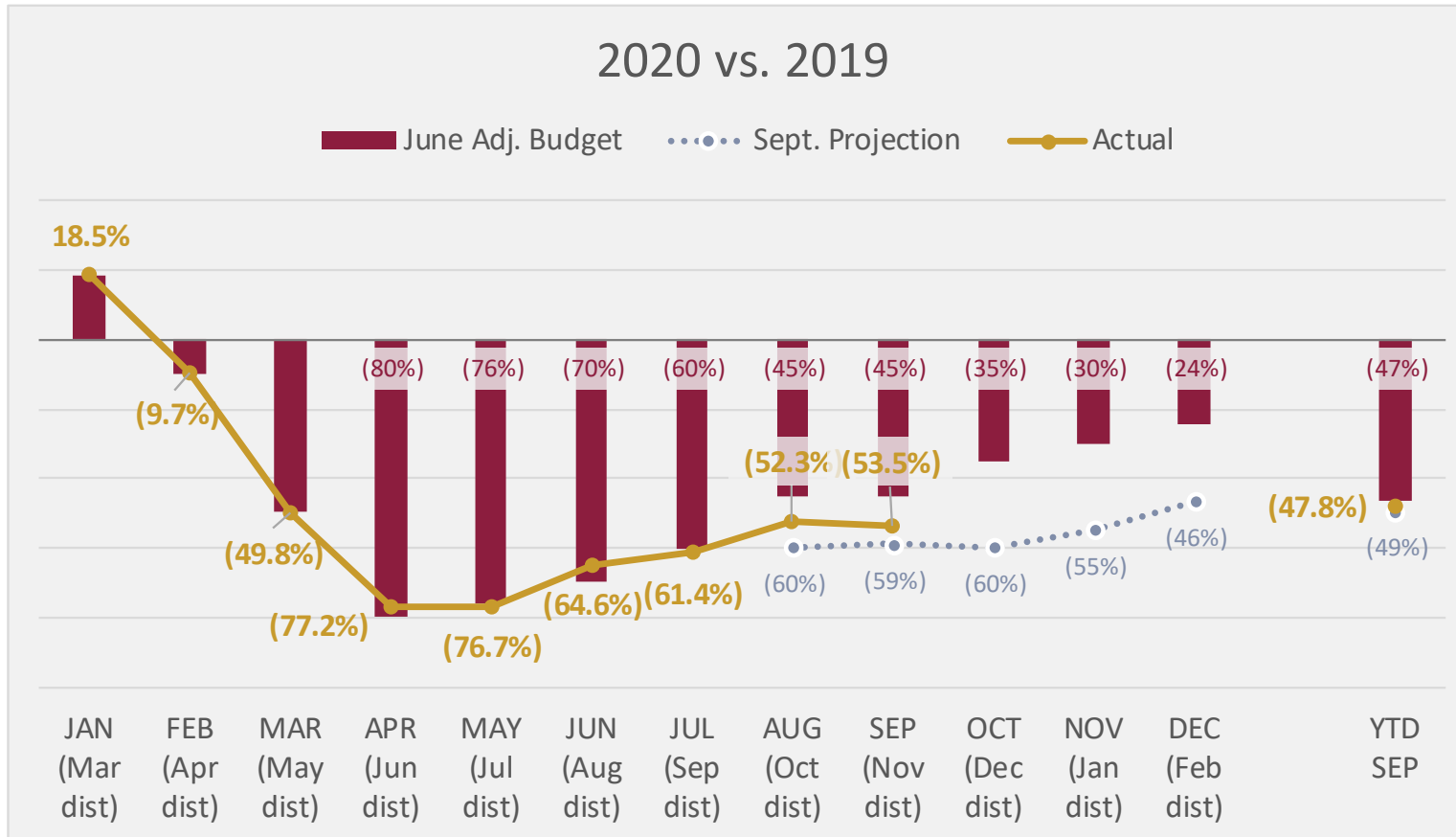
in thousands \$

	Sep	YTD
Actual	2,730	20,144
vs. Sept. Projection	453	526
vs. Budget	546	1,862
vs. PY	369	722

* Approximately 70.5% to ZAP fund and 29.5% to General Fund for Recreation

Transient Room Tax

(4.25% tax to Visitor Promotion Fund)



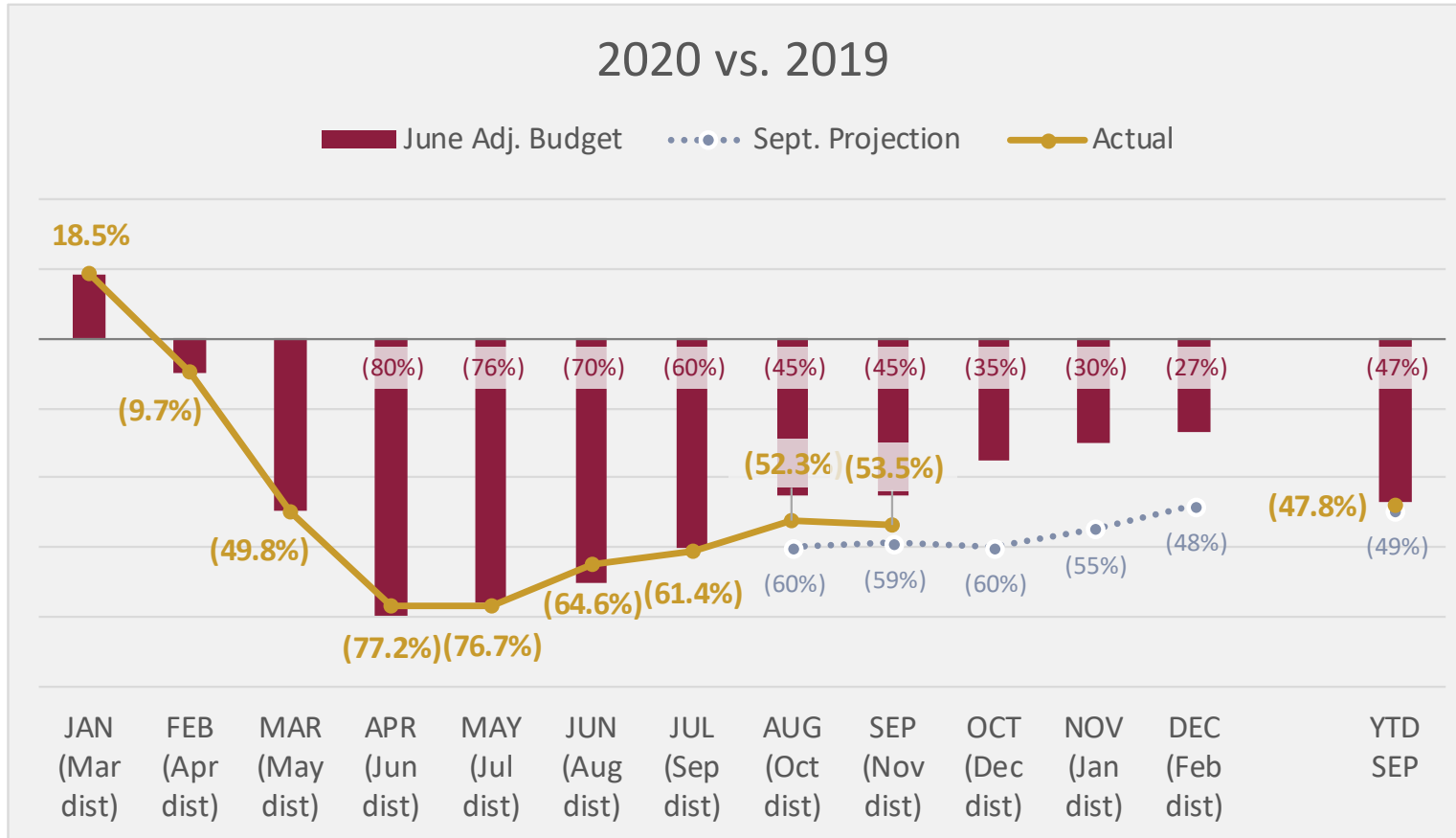
in thousands \$

	Sep	YTD
Actual	963	8,724
vs. Sept. Projection	112	244
vs. Budget	(178)	(204)
vs. PY	(1,107)	(7,997)



Transient Room Tax - Supplemental

(0.5% tax to TRCC: Tourism, Recreation, Cultural & Convention Fund)



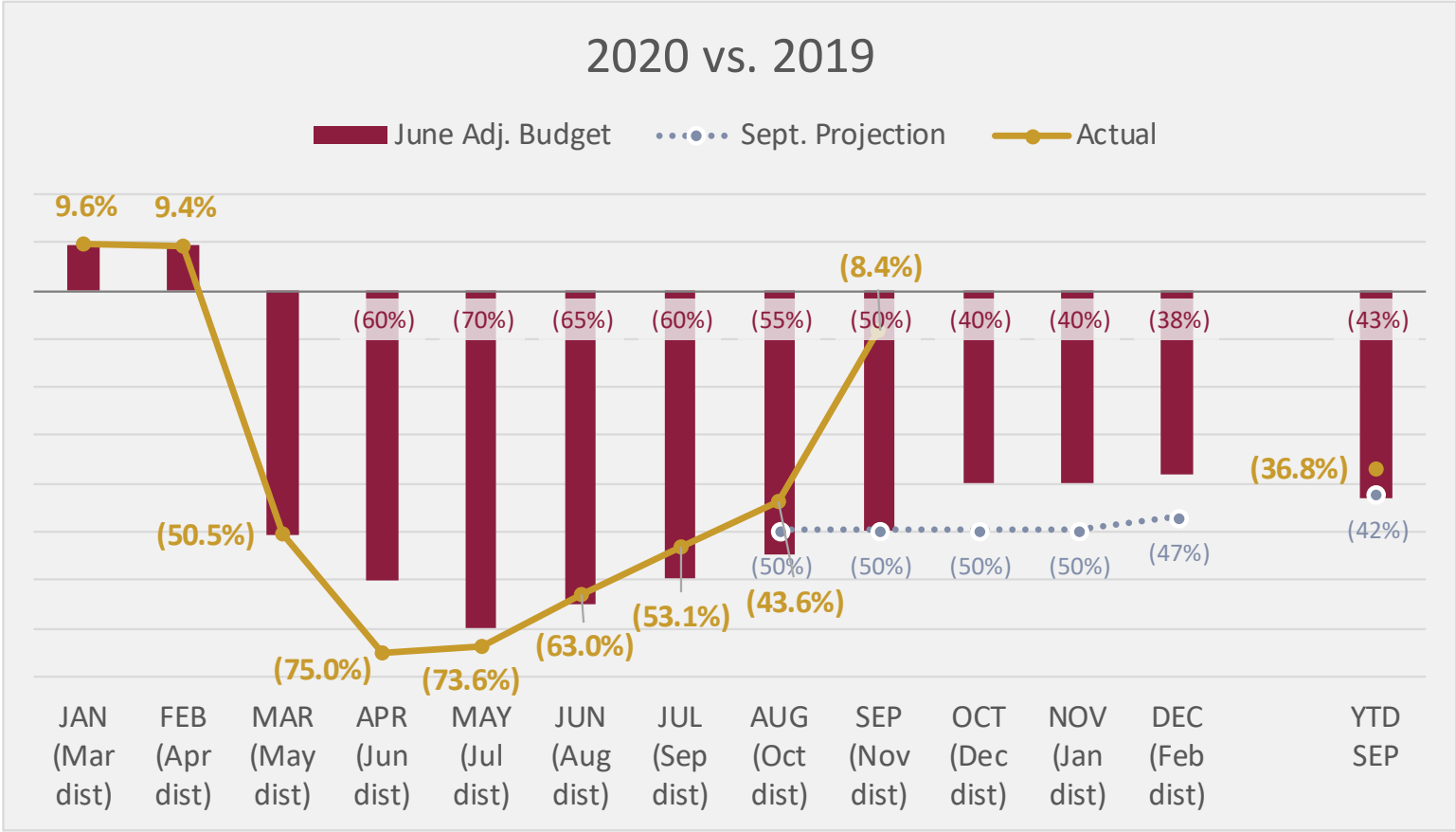
in thousands \$

	Sep	YTD
Actual	133	1,207
vs. Sept. Projection	15	34
vs. Budget	(24)	(25)
vs. PY	(153)	(1,107)



Car Rental Tax

(3% & 4% tax to TRCC Fund)



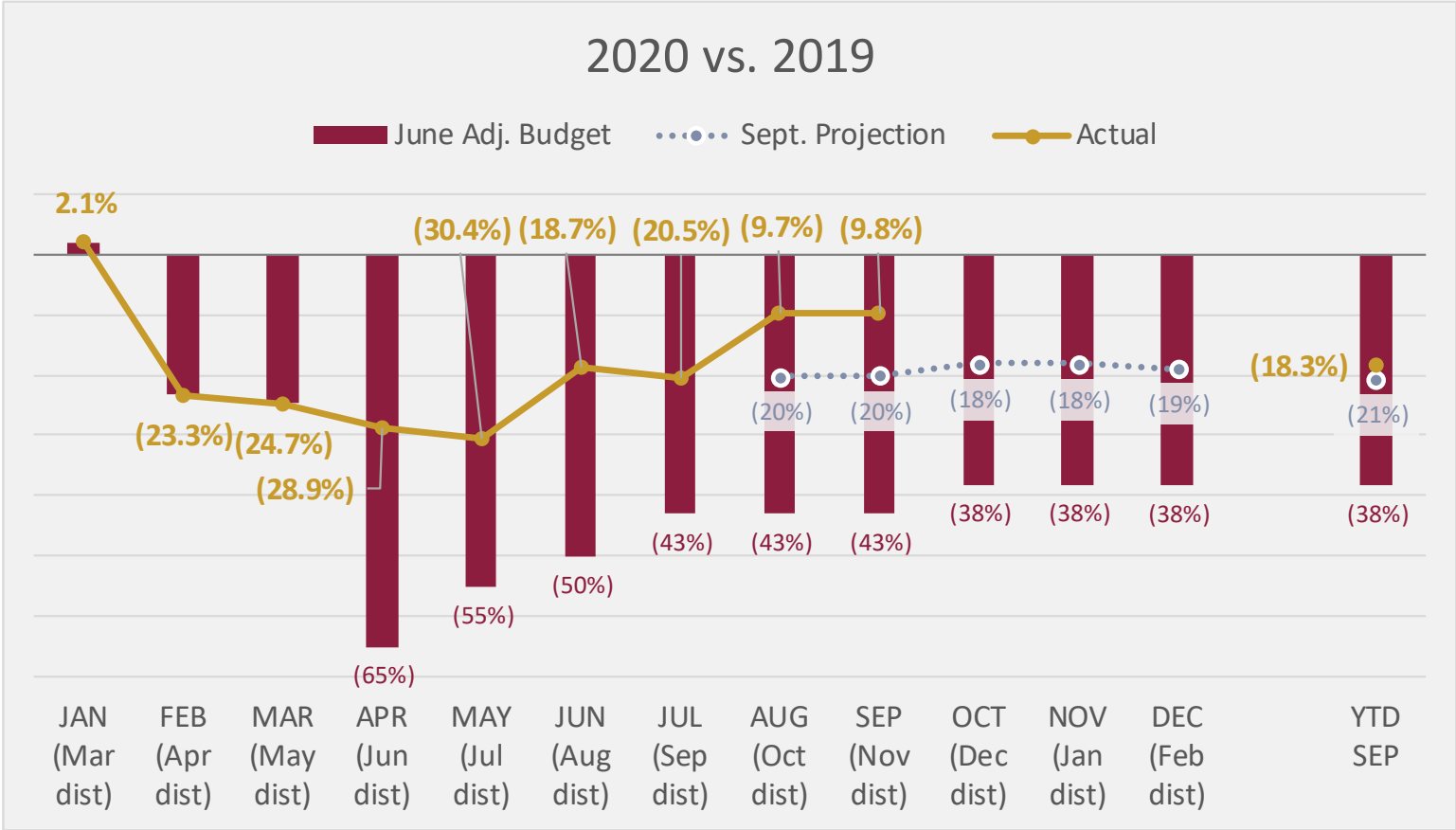
in thousands \$

	Sep	YTD
Actual	1,269	7,916
vs. Sept. Projection	573	673
vs. Budget	574	764
vs. PY	(116)	(4,603)



Restaurant Tax

(1% tax to TRCC Fund)

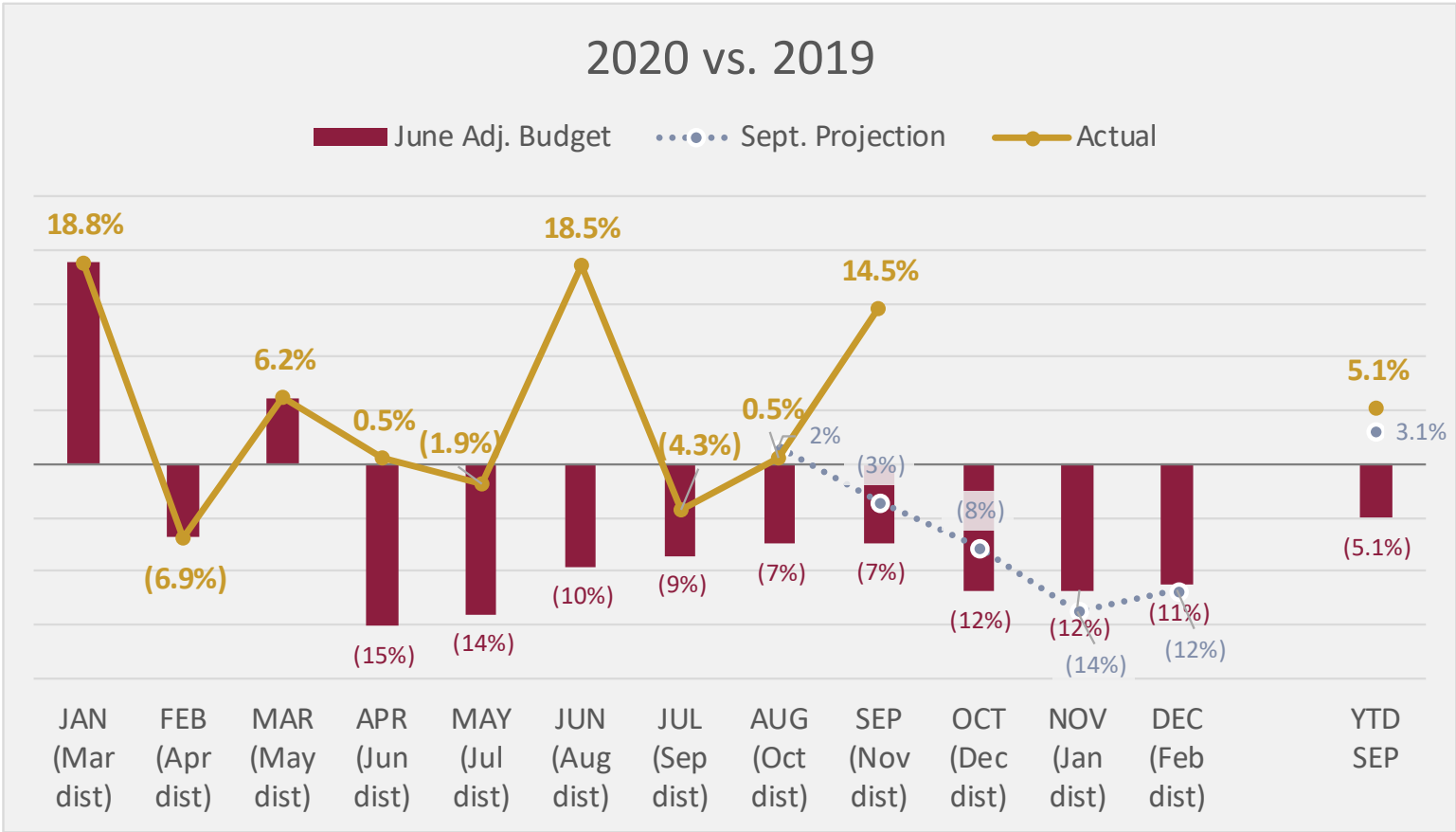


in thousands \$

	Sep	YTD
Actual	2,273	16,430
vs. Sept. Projection	259	472
vs. Budget	838	4,029
vs. PY	(248)	(3,673)

Transportation Sales Tax

(20% of 0.25% tax to Transportation Fund)



in thousands \$

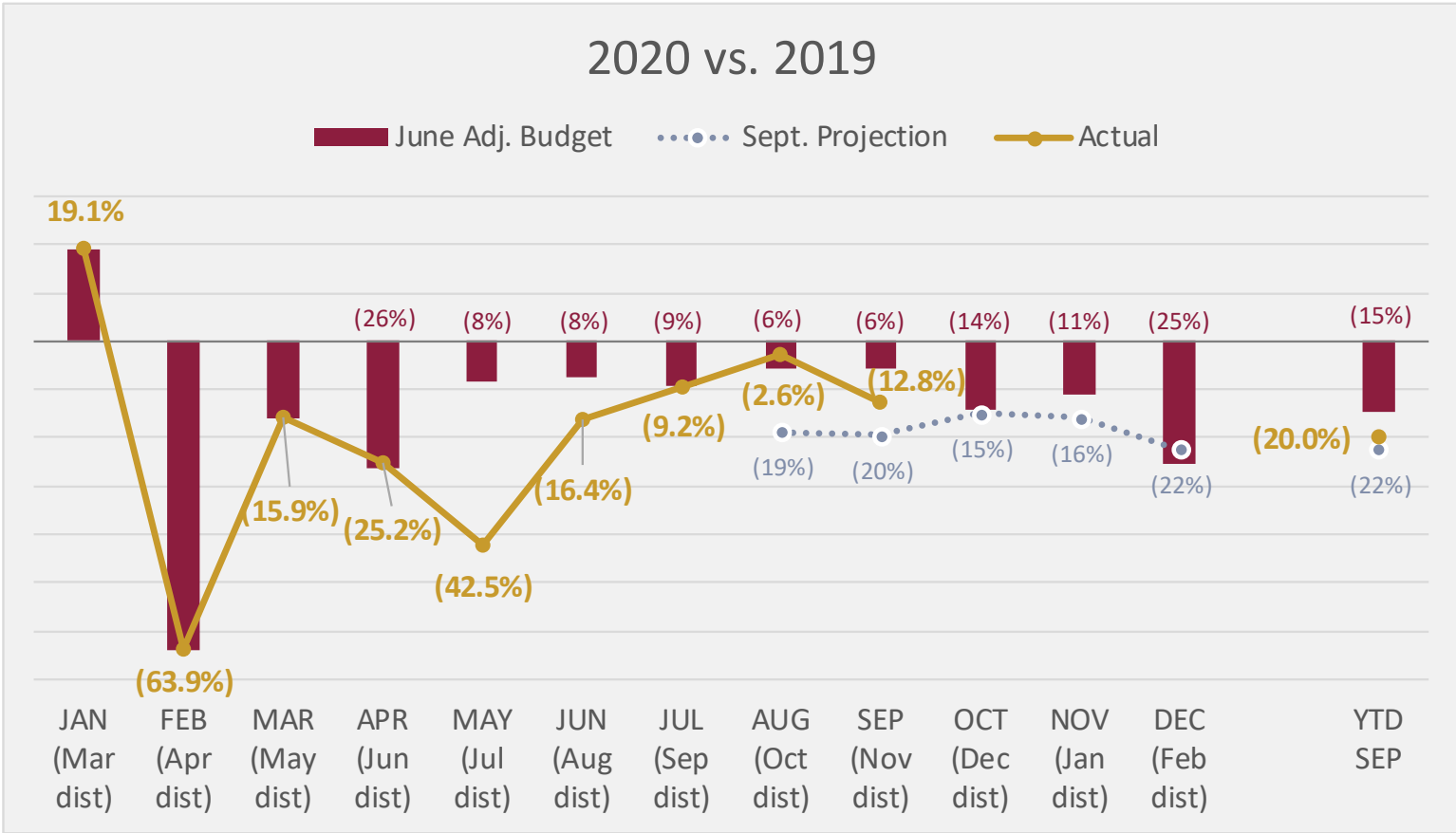
	Sep	YTD
Actual	1,370	10,168
vs. Sept. Projection	215	202
vs. Budget	262	987
vs. PY Actual	173	(24,114)
vs. PY Norm.*	173	498

* Normalized for comparison purposes by multiplying the County's revenue by 20% prior to 3Q 2019, to match the current ongoing allocation %.



Local Option Sales Tax

(1% tax to Unincorporated Municipal Services Fund)

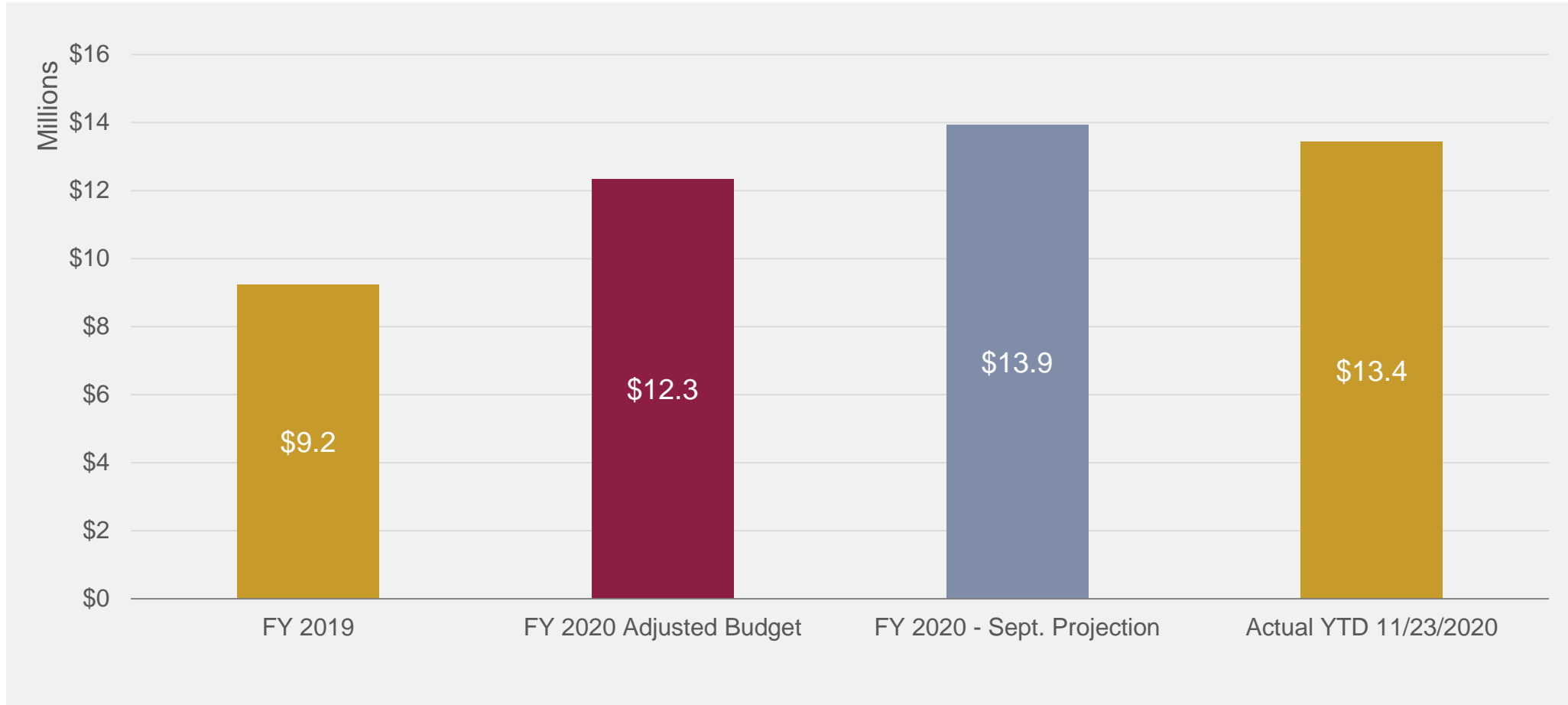


in thousands \$

	Sep	YTD
Actual	415	3,097
vs. Sept. Projection	32	92
vs. Budget	(33)	(199)
vs. PY	(61)	(772)



Recorder Revenue



Due to the passage of HB247, the fees charged by the Records Office were increased effective May 14, 2019. This increase changed general recording fees from \$10 for the first page, \$2 for each additional pages to \$40 per recording (1st page + up to 10 pages of descriptions). It also increases plat fees from \$30 per sheet and \$1 per lot or unit to \$50 per sheet and \$2 per lot or unit.



Revenue Summary

- Distribution included more days compared to prior year and prior months
- Trend upward continued in September for most taxes
- Room and Restaurant sales taxes “going sideways”

YTD September Sales (Mar-Nov Distributions)

<i>thousands \$</i>	<i>Variance, Actual vs. Sept. Projection</i>	<i>Variance, Actual vs. Prior Year</i>	
General Fund	1,400	3,685	6.7%
TRCC Fund	1,178	(9,383)	(26.9%)
Visitor Promotion Fund	244	(7,997)	(47.8%)
ZAP Fund	370	509	3.7%
CO Transportation Fund*	202	498	5.1%
Unincorp. County Fund	92	(772)	(20.0%)
TOTAL*	3,487	(13,461)	(10.0%)

* Transportation tax normalized for comparison purposes by multiplying the County's revenue by 20% prior to 3Q 2019, to match the current ongoing allocation %.

APPENDIX

2020 YTD September Sales Tax Results

September Sales (Nov Distribution)

in thousands \$

Fund Tax	Actual	Variance, Act vs. Sep. Projection*		Variance, Actual vs. Adj Budget		Variance, Actual vs. Prior Year	
GF County Option	7,147	1,190	20.0%	1,609	29.1%	1,190	20.0%
Z+GF ZAP	2,730	453	19.9%	546	25.0%	369	15.6%
VP TRT	963	112	13.2%	(178)	(15.6%)	(1,107)	(53.5%)
TRCC TRT Sup	133	15	13.0%	(24)	(15.1%)	(153)	(53.5%)
TRCC Car Rental	1,269	573	82.3%	574	82.5%	(116)	(8.4%)
TRCC Restaurant	2,273	259	12.9%	838	58.4%	(248)	(9.8%)
TRX CO Transportation	1,370	215	18.6%	262	23.6%	173	14.5%
Uni Local Option	415	32	8.3%	(33)	(7.4%)	(61)	(12.8%)
TOTAL	16,300	2,849	21.2%	3,594	28.3%	47	0.3%

Fund Totals (and Transportation normalized*)

General Fund	7,954	1,324	20.0%	1,771	28.6%	1,299	19.5%
TRCC Fund	3,675	847	30.0%	1,388	60.7%	(517)	(12.3%)
Visitor Promotion Fund	963	112	13.2%	(178)	(15.6%)	(1,107)	(53.5%)
ZAP Fund	1,924	319	19.9%	385	25.0%	260	15.6%
CO Transportation Fund*	1,370	215	18.6%	262	23.6%	173	14.5%
Unincorp. County Fund	415	32	8.3%	(33)	(7.4%)	(61)	(12.8%)
TOTAL*	16,300	2,849	21.2%	3,594	28.3%	47	0.3%

YTD September Sales (Mar-Nov Distributions)

in thousand

Actual	Variance, Act vs. Sep. Projection*		Variance, Actual vs. Adj Budget		Variance, Actual vs. Prior Year		'20 Sept Proj vs '19 Actual
52,979	1,245	2.4%	5,625	11.9%	3,471	7.0%	2.1%
20,144	526	2.7%	1,862	10.2%	722	3.7%	(1.4%)
8,724	244	2.9%	(204)	(2.3%)	(7,997)	(47.8%)	(50.2%)
1,207	34	2.9%	(25)	(2.0%)	(1,107)	(47.8%)	(50.3%)
7,916	673	9.3%	764	10.7%	(4,603)	(36.8%)	(43.4%)
16,430	472	3.0%	4,029	32.5%	(3,673)	(18.3%)	(20.1%)
10,168	202	2.0%	987	10.8%	(24,114)	(70.3%)	(65.2%)
3,097	92	3.1%	(199)	(6.0%)	(772)	(20.0%)	(21.3%)
120,665	3,487	3.0%	12,838	11.9%	(38,073)	(24.0%)	(24.0%)

Fund Totals (and Transportation normalized*)

58,931	1,400	2.4%	6,175	11.7%	3,685	6.7%	1.8%
25,554	1,178	4.8%	4,768	22.9%	(9,383)	(26.9%)	(30.0%)
8,724	244	2.9%	(204)	(2.3%)	(7,997)	(47.8%)	(50.2%)
14,191	370	2.7%	1,311	10.2%	509	3.7%	(1.4%)
10,168	202	2.0%	987	10.8%	498	5.1%	(0.8%)
3,097	92	3.1%	(199)	(6.0%)	(772)	(20.0%)	(21.3%)
120,665	3,487	3.0%	12,838	11.9%	(13,461)	(10.0%)	(13.6%)

* County Option Transportation Fund figures have been normalized at 20% for 4Q'18 - 2Q'19 to exclude the impact of the 2019 change in allocation to SLCo (blue font).

2020 Sales Tax Projections

Full Year

in thousands \$

Fund Tax	Sept. Projection	Variance, Sept. Projection vs. PY		Budget (Jun Adjusted) Prior Year		Variance, Adjusted Budget vs. PY	
GF County Option	69,000	1,449	2.1%	63,400	67,551	(4,151)	(6.1%)
Z+GF ZAP	26,200	(383)	(1.4%)	24,600	26,583	(1,983)	(7.5%)
VP TRT	10,500	(10,589)	(50.2%)	12,000	21,089	(9,089)	(43.1%)
TRCC TRT Sup	1,450	(1,469)	(50.3%)	1,650	2,919	(1,269)	(43.5%)
TRCC Car Rental	8,800	(6,755)	(43.4%)	9,000	15,555	(6,555)	(42.1%)
TRCC Restaurant	21,500	(5,396)	(20.1%)	16,600	26,896	(10,296)	(38.3%)
TRX CO Transportation	13,200	(24,724)	(65.2%)	12,400	37,924	(25,524)	(67.3%)
Uni Local Option	4,100	(1,109)	(21.3%)	4,400	5,209	(809)	(15.5%)
TOTAL	154,750	(48,976)	(24.0%)	144,050	203,726	(59,676)	(29.3%)

Fund Totals (and Transportation normalized*)

General Fund	76,742	1,336	1.8%	70,669	75,406	(4,737)	(6.3%)
TRCC Fund	31,750	(13,621)	(30.0%)	27,250	45,371	(18,121)	(39.9%)
Visitor Promotion Fund	10,500	(10,589)	(50.2%)	12,000	21,089	(9,089)	(43.1%)
ZAP Fund	18,458	(270)	(1.4%)	17,331	18,728	(1,397)	(7.5%)
CO Transportation Fund*	13,200	(112)	(0.8%)	12,400	13,312	(912)	(6.8%)
Unincorp. County Fund	4,100	(1,109)	(21.3%)	4,400	5,209	(809)	(15.5%)
TOTAL*	154,750	(24,364)	(13.6%)	144,050	179,114	(35,064)	(19.6%)

* County Option Transportation Fund figures have been normalized at 20% for 4Q'18 - 2Q'19 to exclude the impact of the 2019 change in allocation to SLCo (blue font).