

TOWN OF WINTER PARK, CO

AUGUST 2015

SALES, LODGING, AND ACCOMMODATION TAX REPORT



The Town of Winter Park Sales, Lodging, and Accommodation Tax Report examines tax collections for the month of August 2015, which were remitted to the Town in September 2015, and includes an analysis for the year-to-date results along with prior year results.

SUMMARY RESULTS FOR SALES, LODGING AND ACCOMMODATION TAX

As in the prior months, we continue to see positive results from our businesses reflected in the tax gains for August. For the month, August results were positive with sales, lodging, and accommodations tax collections increasing \$3,000 (1%) as compared to 2014. While not a significant increase over 2014, as compared to the years 2013 and prior the increase is 30% or higher. Tax collections for the month are the largest August collections for the Town surpassing 2014 which was the largest. For the month, Restaurant/Bar reflected a notable increase with a double digit percentage increase over 2014 while Retail and Lodging showed slight declines. Old Town/Ski Area reflect double digit increases for the month while Downtown and In County sources show declines. For the year through August, 2015 continues a positive trend in collections increasing \$263,000 (8%) in comparison to 2014. Also for the year, Retail, Restaurant/Bar and Lodging continue to trend as the largest tax collections by industry class. Downtown and Old Town/Ski Area continue to trend as the highest collections as well for those geographic locations reflecting double digit percentage gains. This year continues to track as the largest tax collections by the Town currently exceeding the second highest year by \$260,000 (which approximates \$5.2 million in additional taxable sales for our businesses). To date, summer 2015 is the largest collections as well exceeding the second largest year by \$103,000 (11%).

Current Month

5% Tax	August 2015	August 2014	15 - 14 %	August 2013	15 - 13 %	August 2012	15 - 12 %	August 2011	15 - 11 %	August 2010	15 - 10 %	August 2009	15 - 09 %
Sales Tax	241,672	233,082	4%	185,450	30%	177,436	36%	169,036	43%	159,871	51%	152,217	59%
Lodging/Accommodation Tax	57,509	62,806	-8%	41,608	38%	42,407	36%	41,195	40%	32,942	75%	33,986	69%
Monthly Total	299,181	295,888	1%	227,058	32%	219,843	36%	210,231	42%	192,813	55%	186,203	61%

Year-To-Date

5% Tax	YTD 2015	YTD 2014	15 - 14 %	YTD 2013	15 - 13 %	YTD 2012	15 - 12 %	YTD 2011	15 - 11 %	YTD 2010	15 - 10 %	YTD 2009	15 - 09 %
Sales Tax	2,537,582	2,361,355	7%	2,152,650	18%	1,981,165	28%	2,011,912	26%	1,977,526	28%	2,053,957	24%
Lodging/Accommodation Tax	933,942	847,637	10%	776,306	20%	696,921	34%	706,556	32%	701,424	33%	644,004	45%
YTD Total	3,471,525	3,208,992	8%	2,928,956	19%	2,678,086	30%	2,718,468	28%	2,678,950	30%	2,697,961	29%

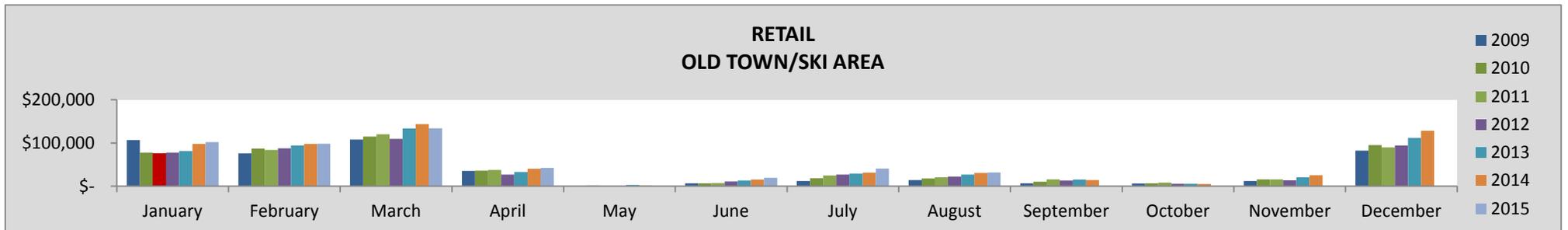
TAX COMPARISON BY INDUSTRY CLASS AND LOCATION

The following compares sales, lodging and accommodations tax collections for the current month and year by sector and location of the business.

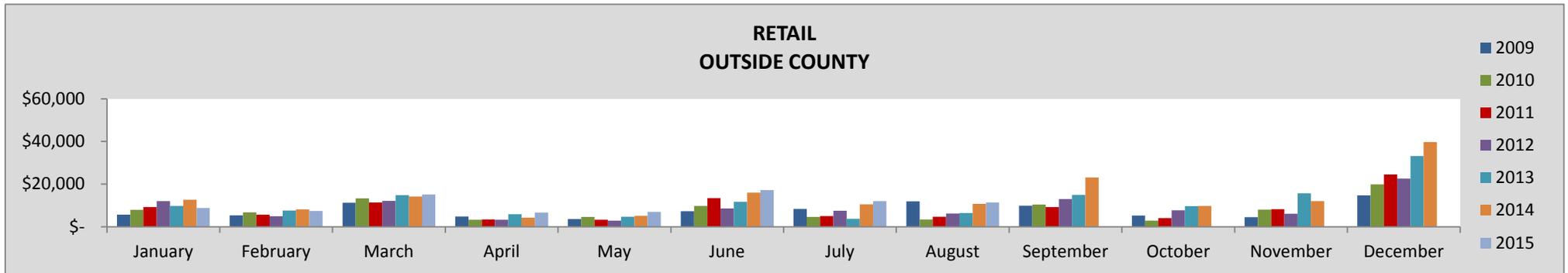
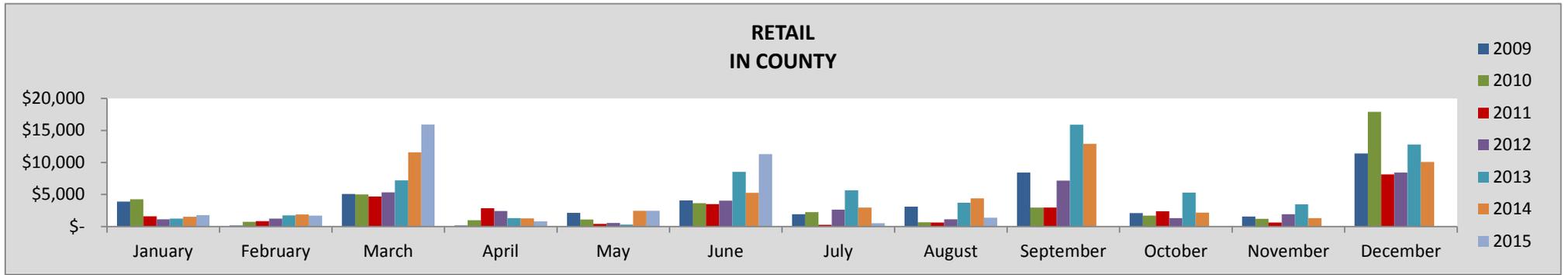
RETAIL

AUGUST	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
TOTAL	79,485	83,332	-5%	66,525	19%	56,521	41%	54,273	46%	48,741	63%	52,829	50%
Downtown	34,865	37,694	-8%	29,537	18%	27,101	29%	28,680	22%	26,869	30%	24,008	45%
Old Town/Ski Area	31,800	30,530	4%	26,840	18%	22,077	44%	20,257	57%	14,801	115%	13,782	131%
In County	1,402	4,389	-68%	3,732	-62%	1,150	22%	622	125%	686	104%	3,111	-55%
Outside County	11,417	10,719	7%	6,415	78%	6,193	84%	4,714	142%	3,385	237%	11,928	-4%

YEAR-TO-DATE	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
TOTAL	935,257	894,607	5%	801,780	17%	698,208	34%	732,948	28%	734,875	27%	722,318	29%
Downtown	344,685	325,176	6%	295,152	17%	260,285	32%	292,393	18%	303,722	13%	285,403	21%
Old Town/Ski Area	468,965	456,237	3%	412,134	14%	361,689	30%	369,524	27%	358,677	31%	357,899	31%
In County	35,893	31,433	14%	29,742	21%	18,580	93%	14,843	142%	1,874	1815%	20,638	74%
Outside County	85,713	81,761	5%	64,752	32%	57,655	49%	56,189	53%	53,772	59%	58,374	47%



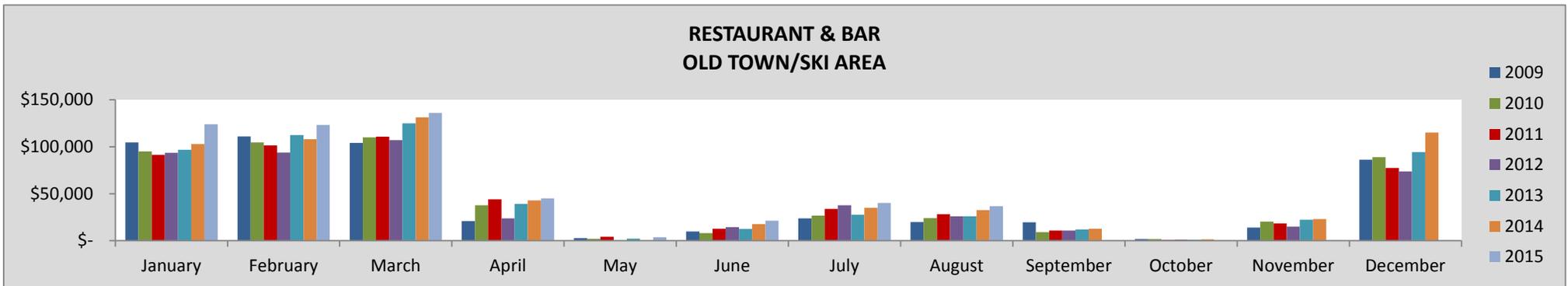
RETAIL - CONTINUED



RESTAURANT & BAR

AUGUST	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
TOTAL	130,307	118,312	10%	89,132	46%	88,737	47%	85,146	53%	81,800	59%	69,007	89%
Downtown	93,593	85,711	9%	63,236	48%	62,817	49%	56,911	64%	57,697	62%	49,178	90%
Old Town/Ski Area	36,714	32,601	13%	25,896	42%	25,920	42%	28,235	30%	24,103	52%	19,829	85%

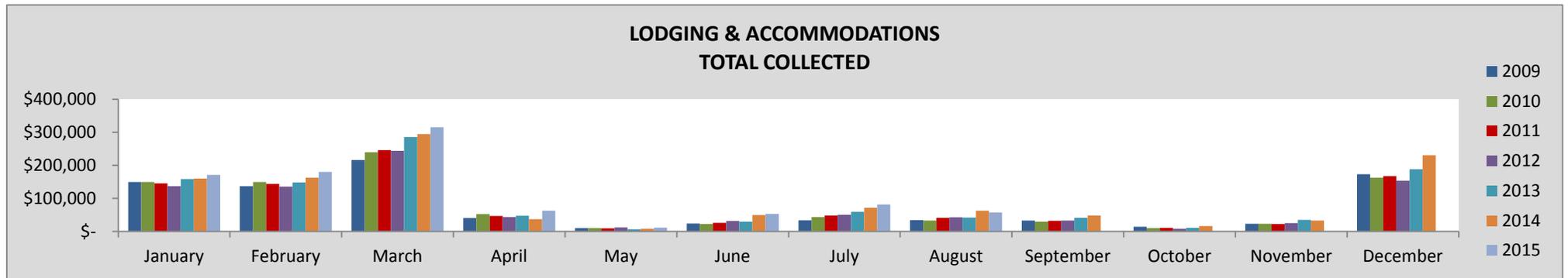
YEAR-TO-DATE	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
TOTAL	1,207,861	1,061,908	14%	970,571	24%	901,231	34%	911,122	33%	858,067	41%	883,488	37%
Downtown	678,106	591,288	15%	528,996	28%	504,930	34%	484,672	40%	450,260	51%	486,965	39%
Old Town/Ski Area	529,754	470,721	13%	441,575	20%	396,301	34%	426,450	24%	407,812	30%	396,522	34%



LODGING & ACCOMMODATION

AUGUST	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
TOTAL	57,509	62,806	-8%	41,608	38%	42,407	36%	41,195	40%	32,942	75%	33,986	69%

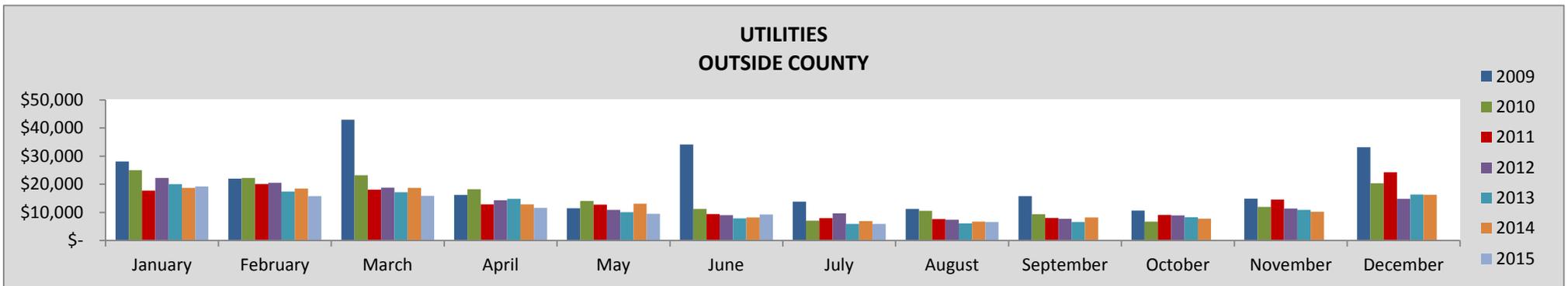
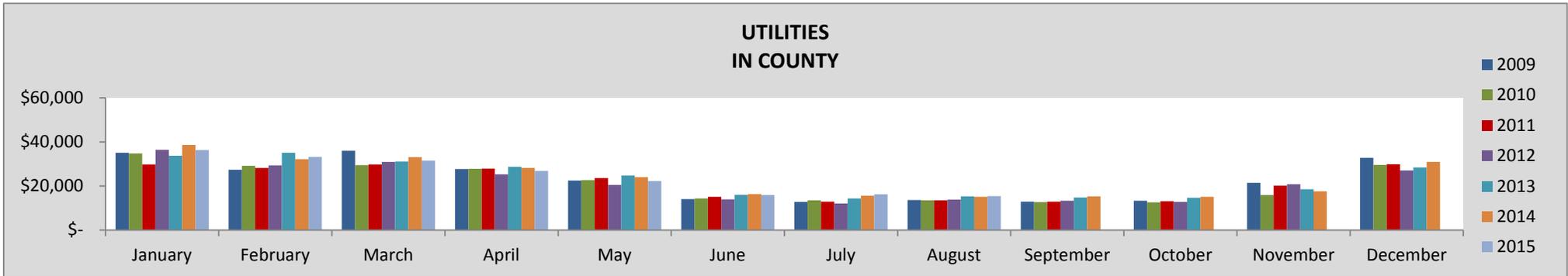
YEAR-TO-DATE	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
TOTAL	933,942	847,637	10%	776,306	20%	696,921	34%	706,556	32%	701,424	33%	644,004	45%



UTILITIES

AUGUST	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
TOTAL	21,975	21,891	0%	21,382	3%	21,248	3%	21,209	4%	24,087	-9%	24,800	-11%
In County	15,392	15,137	2%	15,324	0%	13,837	11%	13,654	13%	13,491	14%	13,625	13%
Outside County	6,583	6,754	-3%	6,058	9%	7,411	-11%	7,645	-14%	10,596	-38%	11,175	-41%

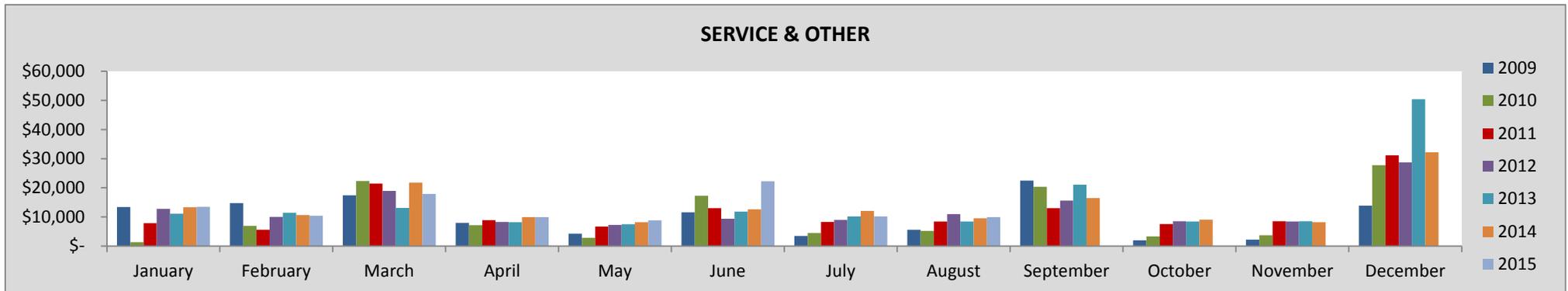
YEAR-TO-DATE	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
TOTAL	291,550	306,829	-5%	298,532	-2%	295,098	-1%	287,541	1%	317,017	-8%	369,078	-21%
In County	197,735	203,314	-3%	199,254	-1%	182,354	8%	181,007	9%	185,317	7%	189,194	5%
Outside County	93,815	103,515	-9%	99,278	-6%	112,745	-17%	106,534	-12%	131,700	-29%	179,885	-48%



SERVICE & OTHER

AUGUST	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
TOTAL	9,905	9,548	4%	8,411	18%	10,931	-9%	8,407	18%	5,242	89%	5,581	77%
Downtown	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	#####
Old Town/Ski Area	1,908	1,908	0%	1,908	0%	1,908	0%	1,908	0%	1,908	0%	2,166	-100%
In County	1,097	210	422%	41	2576%	273	302%	383	186%	687	60%	643	71%
Outside County	6,900	7,430	-7%	6,461	7%	8,750	-21%	6,116	13%	267	2484%	2,772	149%

YEAR-TO-DATE	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
TOTAL	102,914	98,011	5%	81,766	26%	86,627	19%	80,301	28%	67,567	52%	78,466	31%
Downtown	858	433	98%	555	55%	364	136%	1,159	-26%	1,715	-50%	16,304	-95%
Old Town/Ski Area	15,266	15,267	0%	16,079	-5%	16,396	-7%	16,912	-10%	12,108	26%	8,932	-100%
In County	4,142	4,816	-14%	3,611	15%	4,889	-15%	4,642	-11%	4,298	-4%	7,932	-48%
Outside County	82,648	75,588	9%	61,521	34%	64,977	27%	57,587	44%	49,446	67%	45,299	82%



SALES TAX COMPARISON BY LOCATION

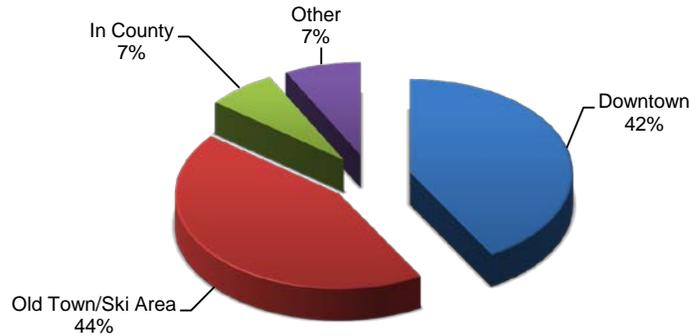
The following compares sales tax collections for the current month and year by location of the business. For lodging properties managed by a property management company, the lodging and accommodation taxes are reflected in the geographic area of the property management company offices.

GEOGRAPHIC AREA

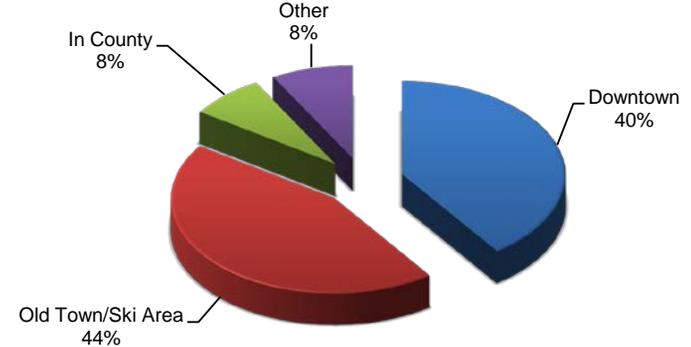
AUGUST	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
Downtown	152,158	158,668	-4%	109,582	39%	111,248	37%	100,726	51%	100,342	52%	87,776	73%
Old Town/Ski Area	104,232	92,581	13%	79,443	31%	70,982	47%	76,461	36%	60,978	71%	57,955	80%
In County	17,891	19,736	-9%	19,097	-6%	15,259	17%	14,569	23%	14,864	20%	15,722	14%
Outside County	24,901	24,902	0%	18,935	32%	22,354	11%	18,475	35%	16,628	50%	24,750	1%

YEAR-TO-DATE	2015	2014	15 - 14 %	2013	15 - 13 %	2012	15 - 12 %	2011	15 - 11 %	2010	15 - 10 %	2009	15 - 09 %
Downtown	1,449,801	1,288,417	13%	1,179,941	23%	1,077,422	35%	1,090,112	33%	1,024,602	41%	1,004,537	44%
Old Town/Ski Area	1,521,777	1,418,239	7%	1,290,857	18%	1,159,464	31%	1,207,553	26%	1,211,112	26%	1,195,849	27%
In County	237,770	239,563	-1%	230,731	3%	205,823	16%	200,494	19%	208,319	14%	218,909	9%
Outside County	262,177	260,901	0%	227,428	15%	235,373	11%	220,311	19%	234,917	12%	278,667	-6%

2015 YTD TAX COLLECTION BY GEOGRAPHIC AREA

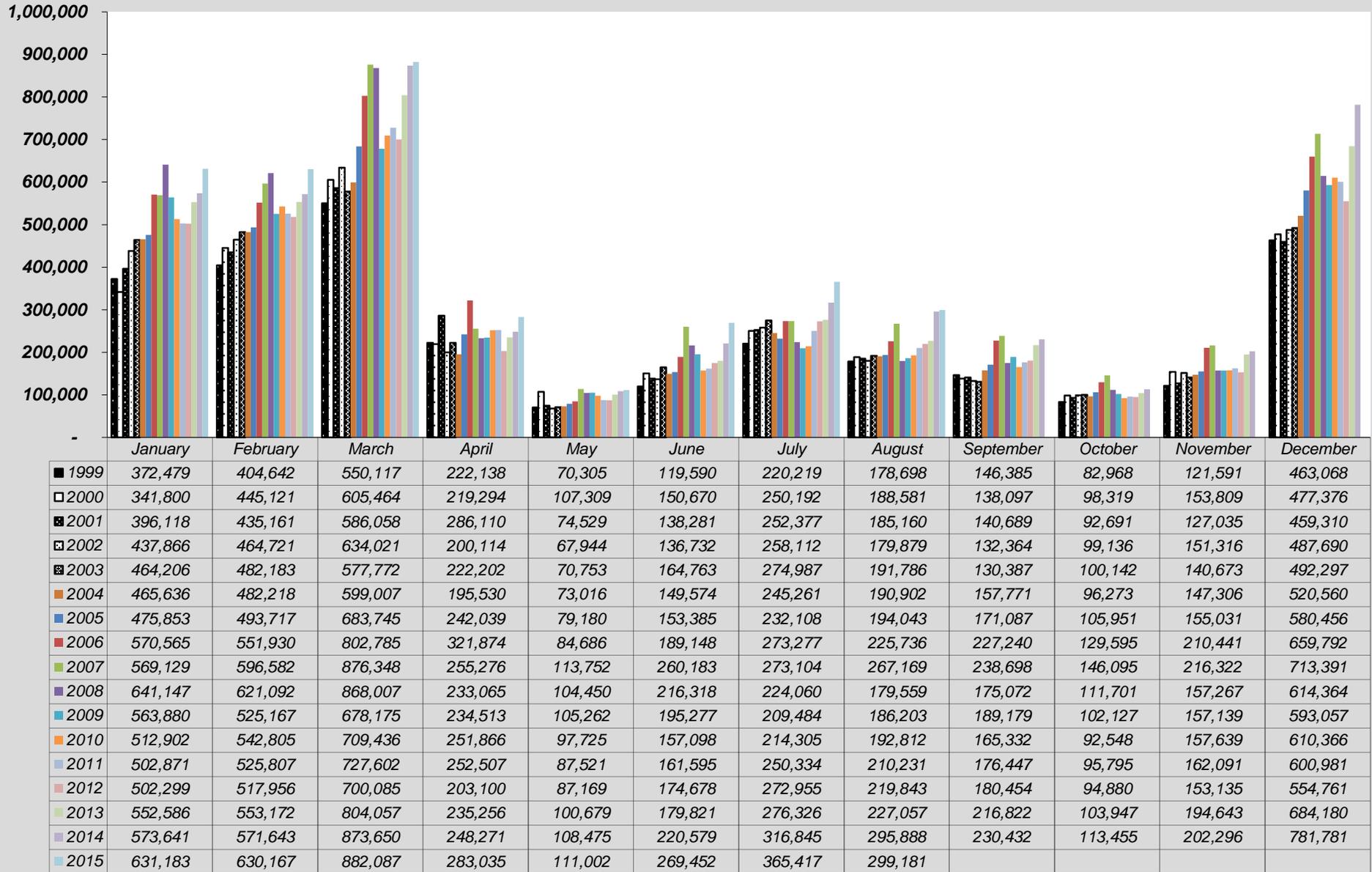


2014 YTD TAX COLLECTION BY GEOGRAPHIC AREA

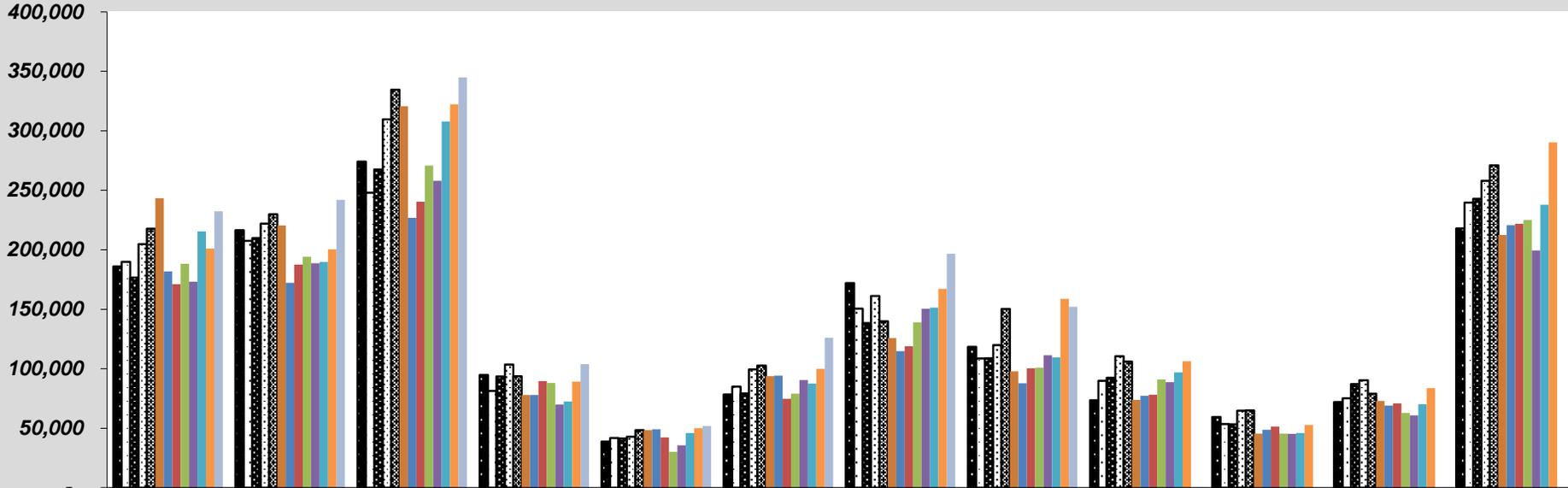


SALES, LODGING AND ACCOMMODATIONS HISTORICAL COMPARISONS

SALES, LODGING AND ACCOMMODATION TAX COMPARISONS BY MONTH TOTAL COLLECTED

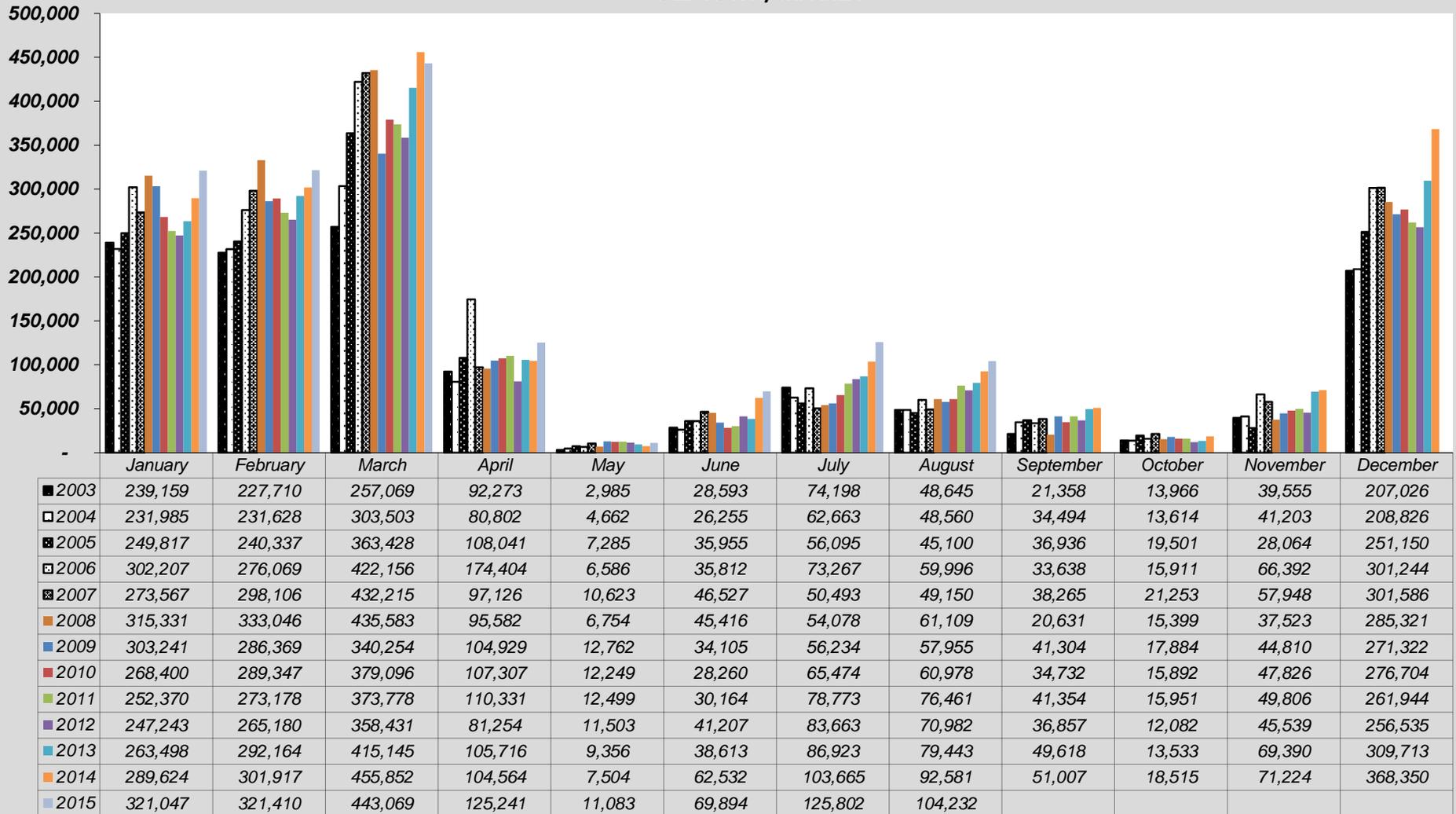


**SALES, LODGING & ACCOMMODATION TAX COLLECTION
DOWNTOWN**

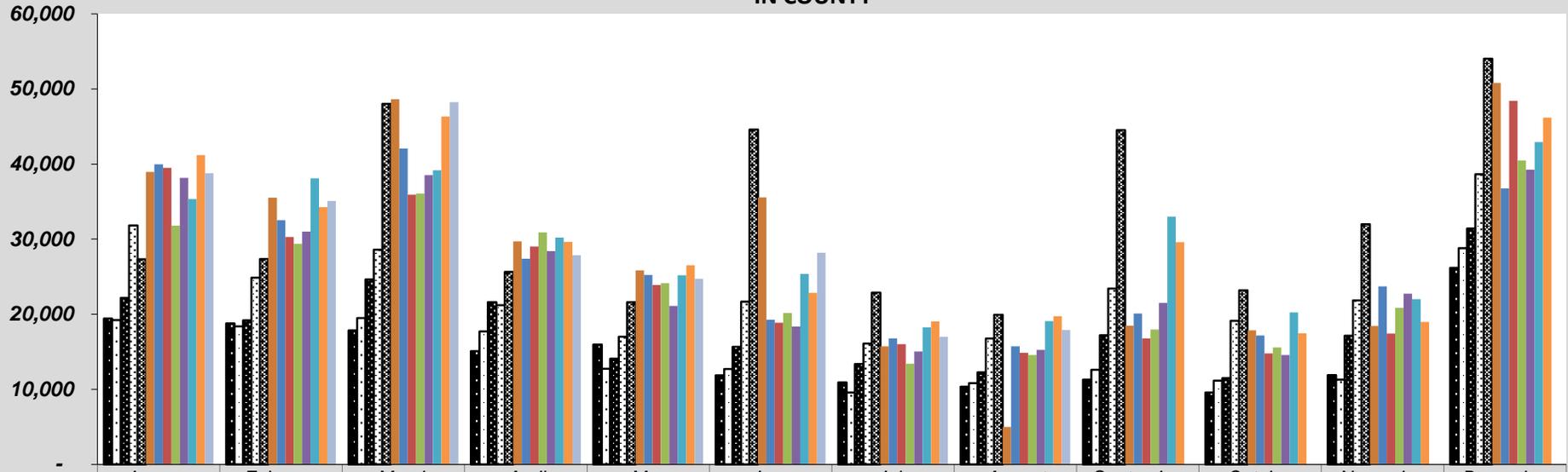


	January	February	March	April	May	June	July	August	September	October	November	December
■ 2003	186,050	216,502	274,068	94,855	38,853	78,285	172,064	118,390	73,387	59,362	71,992	217,888
□ 2004	189,887	207,596	247,987	81,394	41,700	85,062	150,598	108,521	89,811	53,559	75,232	239,742
■ 2005	176,642	209,770	267,426	93,554	41,267	79,262	138,438	108,790	92,455	53,214	87,103	242,741
□ 2006	204,761	221,968	309,736	103,529	42,822	99,396	161,219	119,911	110,464	64,862	90,392	257,854
■ 2007	217,699	229,852	334,603	93,599	48,448	102,629	139,872	150,255	106,139	65,071	79,112	270,895
■ 2008	243,252	220,418	320,783	77,884	48,347	93,834	125,674	97,840	73,717	45,459	72,886	212,444
■ 2009	181,728	172,141	226,780	78,035	49,152	94,181	114,744	87,776	77,334	48,662	69,072	220,810
■ 2010	171,120	187,573	240,275	89,547	42,217	74,635	118,894	100,342	78,172	51,453	70,919	221,734
■ 2011	188,189	194,049	270,875	88,113	30,094	79,026	139,041	100,726	90,948	45,525	62,920	224,976
■ 2012	173,074	188,678	257,893	70,038	35,506	90,502	150,484	111,248	88,797	45,321	60,855	199,407
■ 2013	215,401	189,797	307,803	72,535	45,830	87,541	151,451	109,582	96,971	45,852	70,072	237,820
■ 2014	201,092	200,294	322,386	89,055	50,002	99,863	167,058	158,668	106,210	52,837	83,697	290,278
■ 2015	232,347	242,040	344,909	103,776	51,846	126,036	196,688	152,158				

**SALES, LODGING & ACCOMMODATION TAX COLLECTION
OLD TOWN/SKI AREA**

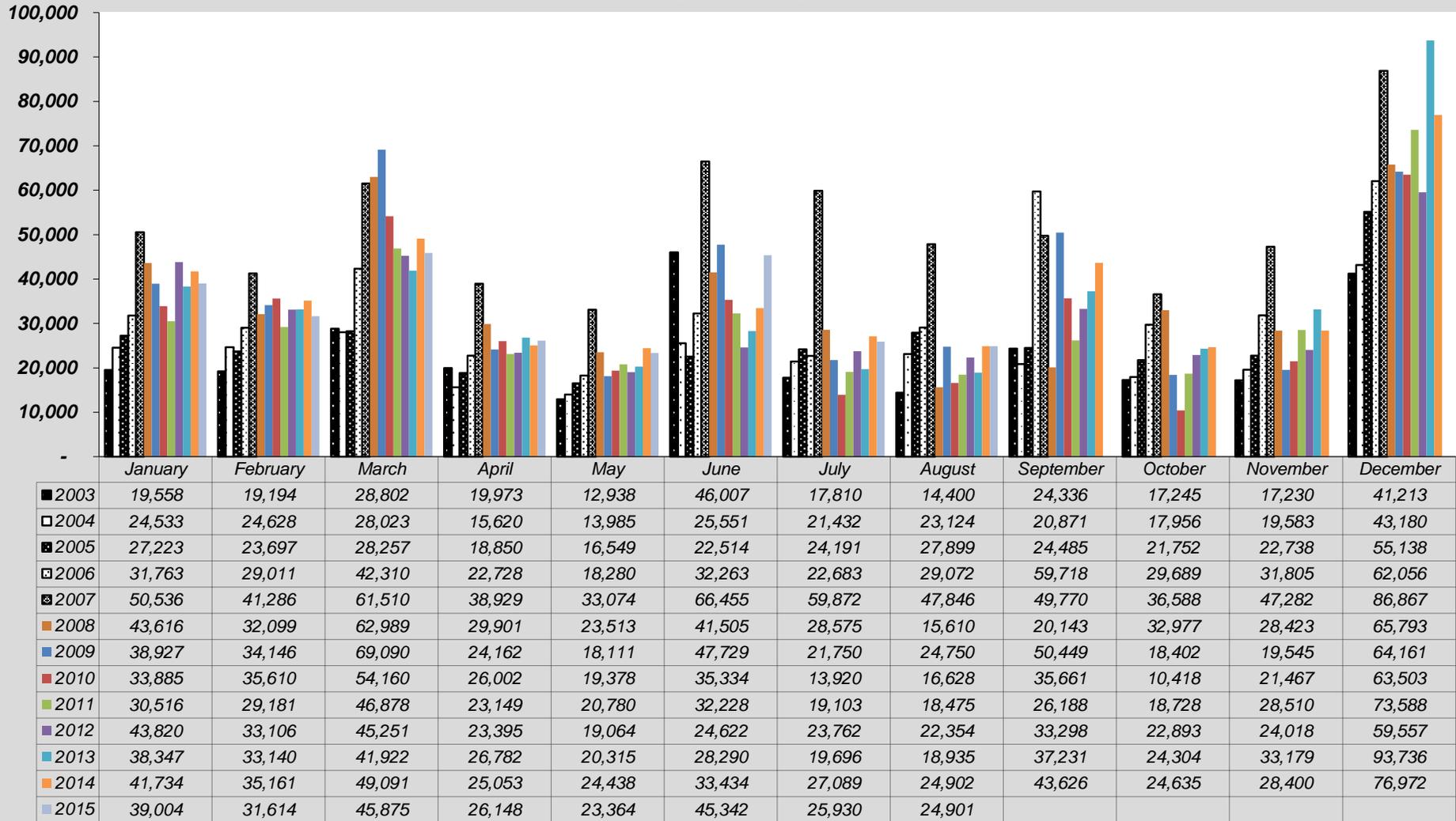


**SALES, LODGING & ACCOMMODATION TAX COLLECTION
IN COUNTY**

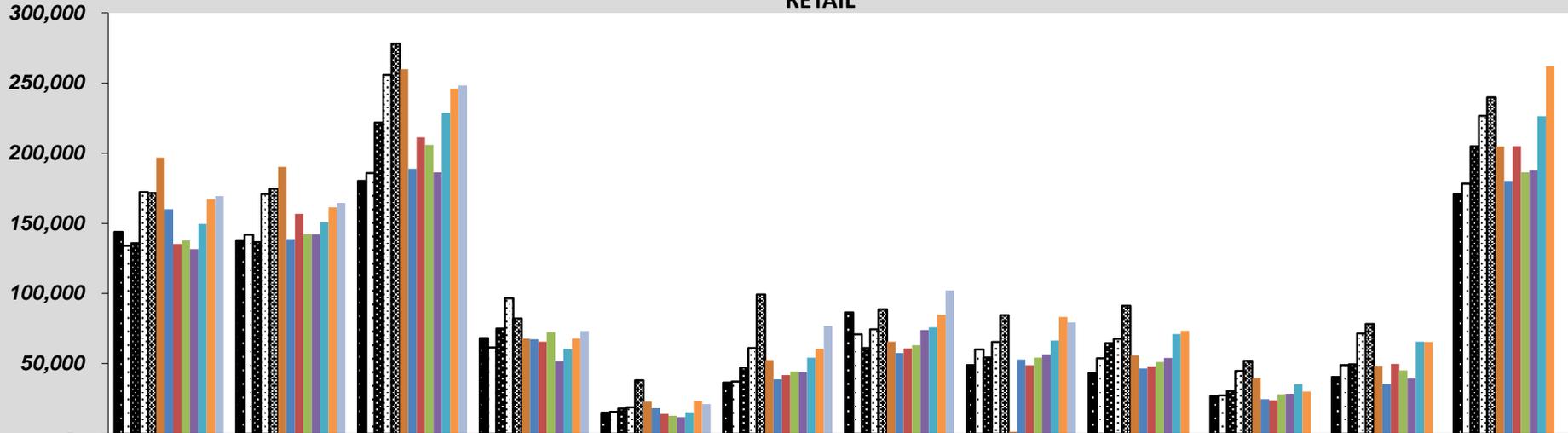


	January	February	March	April	May	June	July	August	September	October	November	December
■ 2003	19,438	18,776	17,844	15,101	15,976	11,878	10,915	10,351	11,306	9,571	11,896	26,170
□ 2004	19,232	18,366	19,494	17,714	12,728	12,706	9,567	10,818	12,595	11,144	11,287	28,812
▣ 2005	22,170	19,183	24,635	21,595	14,080	15,654	13,384	12,255	17,210	11,484	17,125	31,427
▤ 2006	31,834	24,882	28,583	21,213	16,998	21,677	16,108	16,757	23,420	19,132	21,852	38,638
▥ 2007	27,327	27,338	48,020	25,622	21,607	44,572	22,868	19,918	44,524	23,183	31,980	54,043
■ 2008	38,948	35,529	48,653	29,698	25,836	35,563	15,733	5,000	18,460	17,866	18,435	50,805
■ 2009	39,984	32,511	42,050	27,386	25,237	19,262	16,756	15,722	20,093	17,179	23,712	36,765
■ 2010	39,497	30,275	35,905	29,009	23,882	18,869	16,018	14,864	16,767	14,785	17,426	48,425
■ 2011	31,796	29,399	36,071	30,914	24,152	20,177	13,418	14,569	17,957	15,592	20,855	40,472
■ 2012	38,162	30,992	38,510	28,413	21,093	18,348	15,047	15,259	21,503	14,584	22,724	39,260
■ 2013	35,340	38,071	39,188	30,223	25,179	25,377	18,257	19,097	33,002	20,257	22,001	42,911
■ 2014	41,191	34,272	46,322	29,636	26,531	22,842	19,033	19,736	29,589	17,467	18,974	46,181
■ 2015	38,786	35,104	48,235	27,869	24,708	28,180	16,996	17,891				

**SALES, LODGING & ACCOMMODATION TAX COLLECTION
OUTSIDE COUNTY**

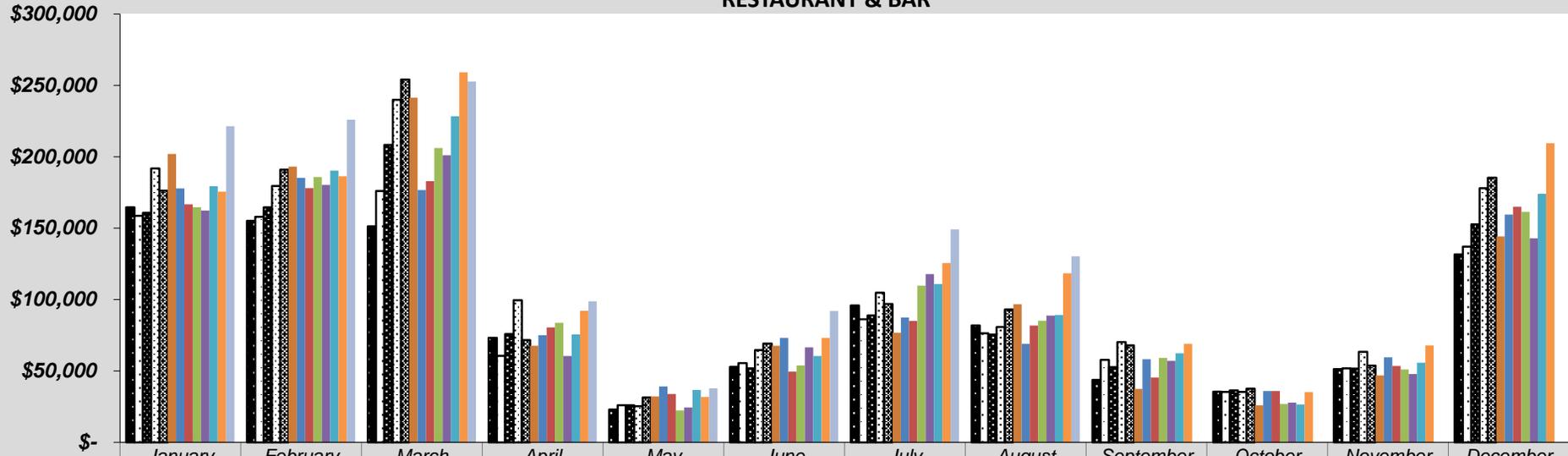


**SALES, LODGING & ACCOMMODATION TAX COLLECTION
RETAIL**



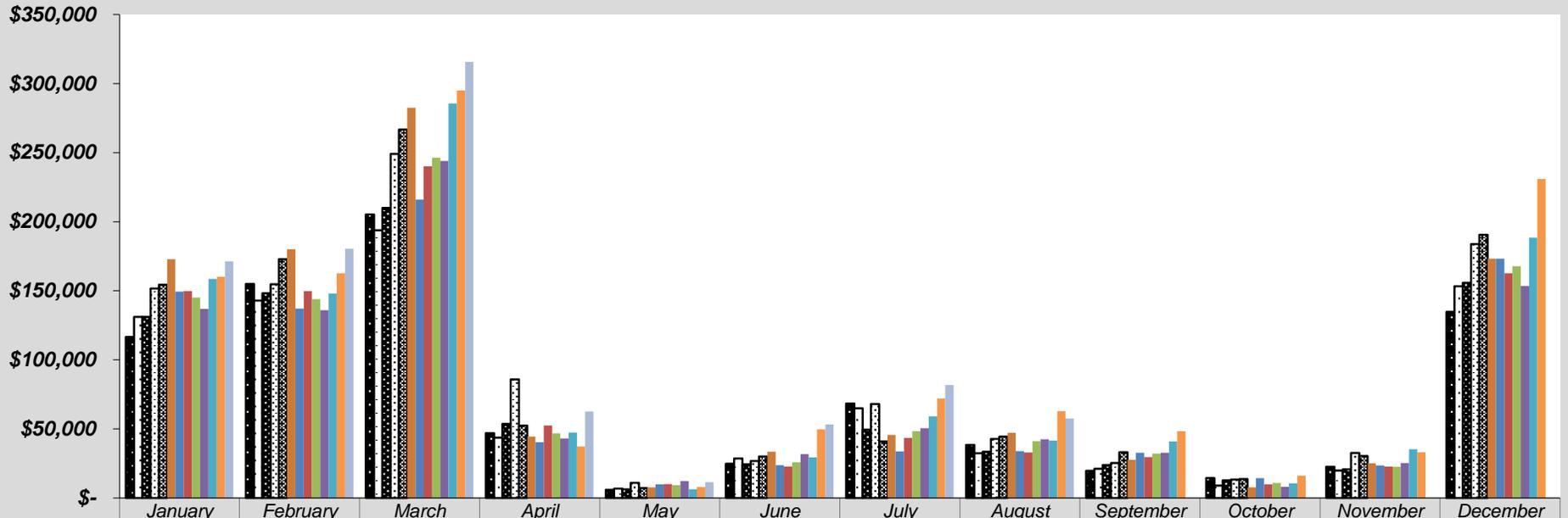
	January	February	March	April	May	June	July	August	September	October	November	December
■ 2003	143,853	138,061	180,322	68,254	15,019	36,459	86,450	48,853	43,411	26,818	40,485	170,929
□ 2004	134,027	141,965	185,800	61,439	15,698	37,283	70,845	59,997	53,695	27,357	48,923	178,325
▣ 2005	135,842	136,529	221,859	75,009	17,953	47,192	61,070	54,271	64,559	30,328	49,410	204,921
▤ 2006	172,441	170,889	255,944	96,680	18,826	61,102	74,545	65,526	67,630	44,766	71,608	226,795
▥ 2007	171,630	174,663	278,155	82,191	38,171	99,368	88,600	84,484	91,183	52,028	78,259	239,875
■ 2008	196,774	190,185	259,964	67,851	22,909	52,513	65,726	1,334	55,883	39,718	48,545	204,862
■ 2009	160,021	138,777	188,917	67,338	18,171	38,719	57,545	52,829	46,508	24,684	35,599	180,277
■ 2010	135,351	156,779	211,409	65,656	14,205	41,961	60,773	48,741	47,976	23,967	49,746	205,036
■ 2011	137,789	142,197	205,968	72,394	12,758	44,336	63,234	54,273	51,223	28,183	45,173	186,450
■ 2012	131,584	142,022	186,441	51,662	11,876	44,121	73,982	56,521	54,088	28,587	39,307	187,752
■ 2013	149,706	150,901	228,702	60,486	15,313	54,189	75,957	66,525	71,131	35,273	65,692	226,484
■ 2014	167,323	161,359	245,915	67,866	23,421	60,586	84,806	83,332	73,378	30,056	65,498	262,121
■ 2015	169,407	164,456	248,354	73,165	21,258	76,878	102,255	79,485				

**SALES, LODGING & ACCOMMODATION TAX COLLECTION
RESTAURANT & BAR**



	January	February	March	April	May	June	July	August	September	October	November	December
■ 2003	\$164,582	155,155	151,222	73,146	22,973	52,855	95,847	81,754	43,818	35,481	51,305	131,545
□ 2004	\$158,689	157,872	176,026	60,534	25,976	55,420	86,183	76,285	57,834	35,322	51,886	137,032
▣ 2005	\$160,716	164,528	208,250	75,858	26,048	51,813	88,833	75,476	52,671	36,413	51,593	152,701
▤ 2006	\$191,716	179,567	239,755	99,493	25,324	64,560	104,770	80,733	70,236	35,351	63,444	177,979
▥ 2007	\$176,124	190,882	254,122	71,592	31,509	69,187	96,806	92,985	67,935	37,615	53,682	185,346
■ 2008	\$201,955	192,991	241,393	67,594	32,230	67,657	76,727	96,666	37,366	25,876	46,969	144,155
■ 2009	\$177,870	185,113	176,747	75,062	39,105	73,097	87,487	69,007	58,257	35,967	59,467	159,512
■ 2010	\$166,655	177,945	182,945	80,477	33,824	49,476	84,945	81,800	45,336	35,993	53,496	164,956
■ 2011	\$164,578	185,784	206,022	83,668	22,442	53,848	109,632	85,146	59,196	26,974	51,043	161,332
■ 2012	\$162,329	180,221	200,936	60,381	24,391	66,518	117,719	88,737	57,114	27,907	47,855	142,850
■ 2013	\$179,383	190,206	228,308	75,510	36,641	60,472	110,919	89,132	62,414	26,599	55,804	174,096
■ 2014	\$175,608	186,315	259,173	92,109	31,776	73,034	125,581	118,312	68,897	35,175	67,762	209,432
■ 2015	\$221,429	225,858	252,678	98,705	37,771	91,964	149,149	130,307				

**SALES, LODGING & ACCOMMODATION TAX COLLECTION
LODGING & ACCOMMODATION**



	January	February	March	April	May	June	July	August	September	October	November	December
■ 2003	\$116,576	154,854	205,340	46,903	5,891	24,792	68,378	38,335	19,681	14,388	22,599	134,711
□ 2004	\$131,105	142,907	193,888	43,621	6,705	28,565	64,974	32,431	21,203	8,958	19,799	153,312
▣ 2005	\$131,163	148,114	210,006	53,769	6,293	24,364	49,524	33,455	23,848	12,802	20,833	155,768
▤ 2006	\$151,710	154,652	249,036	85,807	10,947	26,829	68,111	42,812	25,334	13,368	32,679	183,782
▥ 2007	\$154,306	172,844	266,603	52,463	7,106	30,041	40,991	44,330	33,084	13,674	30,486	190,511
■ 2008	\$172,942	180,032	282,480	44,407	7,761	33,491	45,583	47,216	27,568	7,765	25,082	173,178
■ 2009	\$149,318	137,171	215,961	40,330	9,827	23,683	33,729	33,986	32,668	14,352	23,470	173,308
■ 2010	\$149,765	149,730	240,103	52,497	10,094	22,741	43,553	32,942	29,629	9,916	22,864	162,690
■ 2011	\$145,055	143,887	246,277	46,712	9,197	25,935	48,298	41,195	32,054	10,832	22,597	167,864
■ 2012	\$136,974	135,882	244,000	43,097	12,262	31,738	50,561	42,407	32,665	8,087	25,331	153,559
■ 2013	\$158,620	148,115	285,673	47,479	6,301	29,452	59,059	41,608	40,927	10,588	35,236	188,426
■ 2014	\$160,080	162,699	294,972	37,320	7,984	49,830	71,947	62,806	48,295	16,189	33,054	230,844
■ 2015	\$171,278	180,392	315,771	62,688	11,414	53,163	81,727	57,509	-	-	-	-