

**SAN JUAN COUNTY, COLORADO BOARD OF COMMISSIONERS
TOWN OF SILVERTON BOARD OF TRUSTEES
MEETING AGENDA**

February 22, 2023

Due to the continuing COVID-19 concerns, San Juan County meetings will be conducted in a hybrid virtual/in-person format. All persons including Board Members, Staff and those with appointments scheduled on the agenda may meet in person or via zoom. At risk participants are strongly encouraged to wear a mask. We encourage community members to participate via zoom. The information necessary to connect to the public meeting is listed below.

CALL TO ORDER: 6:30 P.M.

BOCC Meeting Minutes for February 8, 2023

APPOINTMENTS

6:35 P.M. Sara Mordicai, Silverton Family Learning Center

7:00 P.M. Terry Morris, CAG Update

New Business

Bank Signatures

Old Business

Other

Adjourn

Times listed above are approximate.

Discussion of an agenda item may occur before or after the assigned time.

Next Regular Meeting – March 8, 2023 8:30 A.M.

Join Zoom Meeting

<https://zoom.us/j/92136473203>

Meeting ID: 921 3647 3203

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Meeting ID: 921 3647 3203

SAN JUAN COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING WEDNESDAY, FEBRUARY 8, 2023
AT 8:30 A.M.

Call to Order: The meeting was called to order by Chairman Pro-Tem Scott Fetchenhier. Present were Commissioners Pete Maisel and Austin Lashley (via Zoom), County Attorney Dennis Golbricht and Administrator William Tookey.

San Miguel County Administrator Mike Bordogna presented to County Administrator Tookey the Association of Colorado County Administrators' Lifetime Achievement Award.

Payment of Bills: Commissioner Maisel moved to authorize payment of the warrants as presented. Commissioner Lashley seconded the motion. The motion passed unanimous.

Minutes: Commissioner Maisel moved to approve the minutes of January 11, 2023 as presented. Commissioner Lashley seconded the motion. The motion passed unanimously.

Commissioner Lashley moved to approve the minutes of January 25 as presented. Commissioner Maisel seconded the motion. The motion passed unanimously.

Public Health Director Becky Joyce was present to provide the Commissioners with an update and to explain the various grants that Public Health have received.

A Public Hearing was held to receive comment concerning the Sketch Plan Improvement Permit Application for the proposed Careaga cabin and associated improvements on the Sandusky Lode on CR 99. Lisa Adair explained the proposed project. The applicant was represented by Chris Clemmons and Aaron Careaga. Upon completion of the Public Hearing Commissioner Lashley moved to approve the Sketch Plan application with the conditions as recommended by staff and the Planning Commission and to include the additional condition that a Cumulative Impact Report be included in future submittals and that minimal impact to the sight be allowed for test holes. Commissioner Maisel seconded the motion. The motion passed unanimously. If the project is not approved the minimal exploratory earthwork necessary for completing the application process must be reclaimed.

Assessor Kim Buck was present to request that the County enter into an agreement with Sidwell GIS Professional Services not to exceed \$10,000. Commissioner Kuhlman moved to approve the agreement as presented. Commissioner Lashley seconded the motion. The motion passed unanimously.

San Juan Basin Public Health Executive Director Liane Jollon, Environmental Health Director Brian Devine, Prevention & Population Health Director Kalisha Crossland and Chief Strategy Officer Chandler Griffen were present to discuss the current services the Basin Health provides to San Juan County. There was some discussion as to what will happen to these services when Basin Health disbands. It was the consensus of the Commissioners to send a letter to the La Plata County Commissioners to raise the question.

Administrator Tookey presented the Commissioners with the December 2022 Financial Report for their review. Commissioner Maisel moved to approve the Financial Report as presented. Commissioner Lashley seconded the motion. The motion passes unanimously.

The January Treasurer's Report was presented to the Commissioners for their review

Having no further business, the meeting was adjourned at 1:08 P.M.

Austin Lashley, Chairman

Ladonna L. Jaramillo, County Clerk

2023 SALES TAX

	Town			County			Emergency Services		
	Local	Remote	Total	Local	Remote	Total	Local	Remote	Total
January	35,851.36	7,803.27	43,654.63	10,696.88	7,730.04	18,426.92	29,090.76	9,707.69	38,798.45
February	40,783.79	8,628.52	49,412.31	21,742.70	8,003.28	29,745.98	39,076.51	10,394.20	49,470.71
March			-			-			-
April			-			-			-
May			-			-			-
June			-			-			-
July			-			-			-
August			-			-			-
September			-			-			-
October			-			-			-
November			-			-			-
December			-			-			-
Total	76,635.15	16,431.79	93,066.94	32,439.58	15,733.32	48,172.90	68,167.27	20,101.89	88,269.16

Emergency Services Sales Tax

	2018	2019	2020	2021	2022	2023	% Change	5-Year Ave.
January	5,693.58	22,652.17	22,081.29	35,673.96	42,007.94	38,798.45	(0.08)	32,242.76
February	9,500.78	20,193.73	38,888.47	40,698.37	51,602.55	49,470.71	(0.04)	40,170.77
March	8,924.66	28,148.22	30,899.33	39,142.28	64,129.75		0.39	34,248.85
April	22,040.87	52,719.27	32,992.58	39,017.29	54,305.90		0.28	40,215.18
May	23,915.42	32,415.46	28,328.62	53,200.16	64,390.89		0.17	40,450.11
June	13,364.73	17,201.80	20,323.77	38,209.24	36,187.24		(0.06)	25,057.36
July	36,977.68	35,279.36	29,408.23	54,965.11	58,069.60		0.05	42,940.00
August	54,297.30	74,723.11	62,795.11	139,369.81	119,039.47		(0.17)	90,044.96
September	100,795.88	126,269.99	120,650.92	164,773.79	154,524.58		(0.07)	133,403.03
October	82,850.46	103,635.85	108,852.60	139,222.51	142,140.85		0.02	115,340.45
November	88,859.04	101,380.60	107,416.93	136,598.38	133,850.03		(0.02)	113,621.00
December	34,697.06	45,399.97	63,130.77	93,550.49	84,746.99		(0.10)	64,305.06
Total	481,917.46	660,019.53	665,768.62	974,421.39	1,004,995.79	88,269.16	0.03	757,424.56
Year to Date	15,194.36	42,845.90	60,969.76	76,372.33	93,610.49	88,269.16	(0.06)	

	Town Sales Tax						
	2018	2019	2020	2021	2022	2023	% Change
January	17,803.62	17,777.51	28,417.92	40,358.55	48,401.82	43,654.63	(0.11)
February	24,144.03	26,379.98	39,259.76	45,122.36	56,934.96	49,412.31	(0.15)
March	23,836.90	33,717.73	34,763.49	46,228.85	81,691.27		0.43
April	24,868.07	75,356.86	37,422.14	46,611.62	60,354.74		0.23
May	21,945.84	32,071.64	24,839.85	60,352.89	59,047.63		(0.02)
June	17,527.63	21,650.46	22,518.84	43,589.40	41,669.35		(0.05)
July	53,182.66	50,243.72	29,239.56	74,281.24	71,269.47		(0.04)
August	80,166.62	105,875.94	90,106.11	190,977.70	163,532.09		(0.17)
September	151,431.83	179,274.96	170,982.30	233,606.46	217,481.13		(0.07)
October	121,288.07	151,774.01	155,155.28	192,817.13	193,304.52		0.00
November	130,755.88	146,395.83	153,802.89	189,389.35	183,632.90		(0.03)
December	50,151.94	64,974.75	83,368.79	129,991.56	117,612.17		(0.11)
TOTAL	717,103.10	905,493.39	869,876.93	1,293,327.11	1,294,932.05	93,066.94	0.00
Year to Date	41,947.65	44,157.49	67,677.68	85,480.91	105,336.78	93,066.94	(0.13)

	County Sales Tax							
	2018	2019	2020	2021	2022	2023	% Change	5yr. Average
January	4,970.71	7,799.87	6,854.79	16,723.50	18,815.24	18,426.92	-2.11%	11,032.82
February	13,859.09	12,885.86	22,860.78	19,987.28	25,634.49	29,745.98	13.82%	19,045.50
March	11,861.72	11,246.33	14,595.18	16,402.87	20,922.98		21.60%	15,005.82
April	10,399.61	8,857.05	15,280.29	15,820.09	26,540.36		40.39%	15,379.48
May	16,321.32	19,708.91	12,778.47	24,773.54	43,984.48		43.68%	23,513.34
June	4,601.13	5,827.74	9,946.40	17,549.36	10,146.13		-72.97%	9,614.15
July	5,985.49	6,206.92	17,737.22	13,668.65	21,647.93		36.86%	13,049.24
August	6,568.03	13,486.95	10,921.79	32,028.49	26,943.45		-18.87%	17,989.74
September	9,579.78	22,429.05	21,745.79	30,048.75	29,774.28		-0.92%	22,715.53
October	11,057.45	13,774.16	18,726.14	29,953.36	34,135.62		12.25%	21,529.35
November	11,187.78	15,070.58	17,785.19	29,182.27	30,541.07		4.45%	20,753.38
December	5,273.24	7,547.72	17,476.46	19,698.95	17,991.84		-9.49%	13,597.64
Total	111,665.35	144,841.14	186,708.50	265,837.11	307,077.87	48,172.90	13.43%	203,225.99
Year to Date	18,829.80	20,685.73	29,715.57	36,710.78	44,449.73	48,172.90	7.73%	

Lodging Tax Revenue

	2018	2019	2020	2021	2022	2023	% Change	5 yr. Average
January	126.80	885.93	3,729.44	543.94	1,034.65	8,688.65	88.09%	2,976.52
February	8,318.23	10,816.00	14,088.47	20,282.97	17,982.00	21,651.33	16.95%	16,964.15
March	3,097.25	145.07	454.00	660.00	11,775.69		94.40%	3,226.40
April	2,002.98	33.00	-	1,489.56	1,091.00		-36.53%	923.31
May	11,375.54	17,612.98	14,069.00	30,651.70	31,766.09		3.51%	21,095.06
June	1,356.34	952.07	300.40	1,007.32	1,525.85		33.98%	1,028.40
July	2,702.84	170.21	573.00	11,854.90	2,241.00		-429.00%	3,508.39
August	11,477.00	14,372.43	13,978.56	57,659.81	31,076.00		-85.54%	25,712.76
September	7,956.78	2,738.12	139.00	248.50	718.26		65.40%	2,360.13
October	666.79	2,848.73	780.48	1,346.59	1,473.79		8.63%	1,423.28
November	43,574.04	47,263.00	58,396.70	76,493.41	71,800.28		-6.54%	59,505.49
December	2,029.95	1,790.37	1,918.52	3,364.85	2,534.04		-32.79%	2,327.55
Total	\$ 94,684.54	\$ 99,627.91	\$ 108,427.57	\$ 205,603.55	\$ 175,018.65	\$ 30,339.98	-17.48%	136,672.44
Year to Date	8,445.03	11,701.93	17,817.91	20,826.91	19,016.65	30,339.98	37.32%	

Town Sales Tax (month collected)															
	2018	2019			2020			2021			2022			% Change	5-Year Ave.
		Local	Remote	Total	Local	Remote	Total	Local	Remote	Total	Local	Remote	Total		
January	23,836.90	33,491.06	226.94	33,718.00	32,098.08	2,665.41	34,763.49	39,091.44	7,137.41	46,228.85	62,963.42	18,727.85	81,691.27	0.77	39,731.54
February	24,868.07	25,970.59	49,386.28	75,356.87	32,169.42	5,252.72	37,422.14	39,866.84	6,744.78	46,611.62	53,190.25	7,164.49	60,354.74	0.29	44,392.35
March	21,945.84	31,177.43	894.21	32,071.64	20,790.69	4,049.16	24,839.85	50,131.71	10,221.18	60,352.89	49,313.23	9,734.40	59,047.63	(0.02)	38,331.13
April	17,527.63	20,798.07	852.39	21,650.46	17,127.14	5,391.71	22,518.85	36,719.07	6,870.33	43,589.40	34,642.71	7,026.64	41,669.35	(0.04)	27,475.72
May	53,182.66	47,514.29	2,696.78	50,211.07	24,256.22	4,983.35	29,239.57	64,579.46	9,701.78	74,281.24	63,306.81	7,962.66	71,269.47	(0.04)	53,724.17
June	80,166.62	102,431.94	3,444.00	105,875.94	82,279.01	7,827.11	90,106.12	177,151.51	13,826.19	190,977.70	145,662.10	17,869.99	163,532.09	(0.14)	122,763.54
July	151,431.83	176,293.44	2,981.52	179,274.96	159,181.07	11,801.24	170,982.31	216,870.04	16,736.42	233,606.46	202,938.61	14,542.52	217,481.13	(0.07)	185,508.86
August	121,288.07	149,121.51	2,652.50	151,774.01	142,713.83	12,441.45	155,155.28	178,061.07	14,756.06	192,817.13	180,370.66	12,933.86	193,304.52	0.00	155,184.65
September	130,755.88	144,109.26	2,286.57	146,395.83	143,258.72	10,544.18	153,802.90	176,672.11	12,717.24	189,389.35	173,352.03	10,280.87	183,632.90	(0.03)	161,238.96
October	50,151.94	62,956.32	2,018.43	64,974.75	74,881.79	8,487.00	83,368.79	102,643.80	27,347.76	129,991.56	99,903.42	17,708.75	117,612.17	(0.10)	83,145.00
November	17,777.51	25,590.15	2,827.77	28,417.92	34,363.94	5,994.61	40,358.55	39,205.90	9,195.92	48,401.82	35,851.36	7,803.27	43,654.63	(0.10)	32,735.68
December	26,379.98	34,571.00	4,688.76	39,259.76	37,811.41	7,310.95	45,122.36	44,146.95	12,788.01	56,934.96	40,783.79	8,628.52	49,412.31	(0.13)	40,208.90
TOTAL	719,312.94	854,025.06	74,956.15	928,981.21	800,931.32	86,748.89	887,680.21	1,165,139.90	148,043.08	1,313,182.98	1,142,278.39	140,383.82	1,282,662.21		-
YTD	719,312.94			928,981.21			887,680.21			1,313,182.98			1,282,662.21	(0.02)	984,440.50

County Sales Tax (month collected)															
	2018			2019			2020			2021			2022		
	Local			Remote			Local			Remote			Local	Remote	Total
	Total			Total			Total			Total			Total	% Change	5yr. Average
January	11,861.72	11,205.30	41.21	11,246.51	10,788.33	3,806.85	14,595.18	12,774.47	3,628.40	16,402.87	15,168.99	5,753.99	20,922.98	0.28	14,171.56
February	10,399.61	8,772.61	84.44	8,857.05	10,870.13	4,410.17	15,280.30	12,943.71	2,876.38	15,820.09	21,069.45	5,470.91	26,540.36	0.68	14,703.45
March	16,321.32	19,310.39	398.52	19,708.91	9,542.34	3,236.13	12,778.47	20,077.43	4,696.12	24,773.55	23,758.13	20,226.35	43,984.48	0.78	21,926.28
April	4,601.13	5,675.84	151.91	5,827.75	6,642.00	3,304.40	9,946.40	12,099.99	5,449.37	17,549.36	6,924.72	3,221.41	10,146.13	(0.42)	9,270.49
May	5,985.49	5,876.94	325.95	6,202.89	14,961.72	2,775.50	17,737.22	7,456.19	6,212.46	13,668.65	15,774.55	5,873.38	21,647.93	0.58	12,154.08
June	6,568.03	12,825.21	661.74	13,486.95	8,411.36	2,510.43	10,921.79	24,129.22	7,899.27	32,028.49	19,927.27	7,016.18	26,943.45	(0.16)	17,316.37
July	9,579.78	21,568.05	861.00	22,429.05	17,395.28	4,350.51	21,745.79	21,822.70	8,226.05	30,048.75	23,792.59	5,981.69	29,774.28	(0.01)	22,535.43
August	11,057.45	12,723.74	1,050.42	13,774.16	14,702.81	4,023.33	18,726.14	23,443.66	6,509.70	29,953.36	27,958.85	6,176.77	34,135.62	0.14	20,736.02
September	11,187.78	14,041.68	1,028.90	15,070.58	13,563.83	4,221.36	17,785.19	22,816.57	6,365.70	29,182.27	23,315.04	7,226.03	30,541.07	0.05	16,597.35
October	5,273.24	6,721.34	825.95	7,547.29	13,816.59	3,659.87	17,476.46	14,263.13	5,435.83	19,698.96	11,402.75	6,589.09	17,991.84	(0.09)	12,123.07
November	7,799.87	5,930.45	924.35	6,854.80	13,790.50	2,933.00	16,723.50	11,537.52	7,277.72	18,815.24	10,696.88	7,730.04	18,426.92	(0.02)	12,265.17
December	12,885.86	13,632.71	9,228.08	22,860.79	15,682.24	4,317.03	19,999.27	18,779.24	6,835.25	25,614.49	21,742.70	8,003.28	29,745.98	0.16	20,827.58
Total	113,521.28	138,284.26	15,582.47	153,866.73	150,167.13	43,548.58	193,715.71	202,143.83	71,412.25	273,556.08	221,531.92	89,269.12	310,801.04		
YTD	113,521.28			153,866.73			193,715.71			273,556.08			310,801.04	0.14	173,799.26

Emergency Services Sales Tax (month collected)															
	2018	2019			2020			2021			2022			% Change	5-Year Ave.
		Local	Remote	Total	Local	Remote	Total	Local	Remote	Total	Local	Remote	Total		
January	8,924.66	27,980.65	167.86	28,148.51	26,847.59	4,051.74	30,899.33	32,447.80	6,735.19	39,182.99	48,829.59	15,300.16	64,129.75	63.67%	30,034.88
February	22,040.87	21,749.81	30,969.48	52,719.29	26,943.46	6,049.12	32,992.58	33,038.78	6,019.09	39,057.87	46,409.30	7,896.61	54,305.91	39.04%	31,332.64
March	23,915.42	31,606.19	809.27	32,415.46	18,988.97	4,560.71	23,549.68	43,877.86	9,322.30	53,200.16	45,666.63	18,724.25	64,390.88	21.04%	35,297.22
April	58,262.95	16,573.10	628.71	17,201.81	14,879.87	5,443.90	20,323.77	30,509.93	7,699.31	38,209.24	28,575.01	7,612.23	36,187.24	-5.29%	31,869.18
May	36,977.68	33,423.78	1,892.28	35,316.06	24,551.07	4,857.16	29,408.23	45,019.35	9,945.76	54,965.11	49,422.64	8,646.96	58,069.60	5.65%	38,476.29
June	54,297.30	72,152.85	2,570.26	74,723.11	56,773.64	6,471.47	63,245.11	125,792.28	13,577.53	139,369.81	103,486.63	15,552.84	119,039.47	-14.59%	81,183.95
July	100,795.88	123,864.51	2,405.48	126,269.99	110,539.66	10,111.26	120,650.92	149,173.26	15,600.53	164,773.79	141,697.79	12,826.79	154,524.58	-6.22%	117,244.60
August	82,850.46	101,317.76	3,702.92	105,020.68	98,545.37	10,307.22	108,852.59	125,932.27	13,290.24	139,222.51	130,197.48	11,943.37	142,140.85	2.10%	101,290.19
September	88,859.04	99,005.06	2,075.54	101,080.60	98,173.46	9,243.47	107,416.93	124,672.32	11,926.06	136,598.38	122,908.93	10,941.10	133,850.03	-2.01%	101,308.58
October	34,697.06	43,619.35	1,780.63	45,399.98	55,526.63	7,604.14	63,130.77	73,062.08	20,488.41	93,550.49	69,561.83	15,185.16	84,746.99	-9.41%	58,101.13
November	22,652.17	19,732.41	2,348.89	22,081.30	30,125.87	5,585.20	35,711.07	31,712.58	10,295.36	42,007.94	29,090.76	9,707.69	38,798.45	-7.64%	28,972.64
December	30,306.85	30,176.30	8,712.17	38,888.47	33,466.13	7,274.58	40,740.71	39,338.81	12,263.74	51,602.55	39,076.51	10,394.20	49,470.71	-4.13%	36,324.32
Total	564,580.34	621,201.77	58,063.49	679,265.26	595,361.72	81,559.97	676,921.69	854,577.32	137,163.52	991,740.84	854,923.10	144,731.36	999,654.46		
Year to Date	564,580.34			679,265.26			676,921.69			991,740.84			999,654.46	0.80%	691,435.65

Remote Town Sales Tax - Month Collected				
	2019	2020	2021	2022
January	226.94	2,665.41	7,137.41	18,727.85
February	49,386.28	5,252.72	6,744.78	7,164.49
March	894.21	4,049.16	10,221.18	9,734.40
April	852.39	5,391.71	6,870.33	7,026.64
May	2,696.78	4,983.35	9,701.78	7,962.66
June	3,444.00	7,827.11	13,826.19	17,869.99
July	2,981.52	11,801.24	16,736.42	14,542.52
August	2,652.50	12,441.45	14,756.06	12,933.86
September	2,286.57	10,544.18	12,717.24	10,280.87
October	2,018.43	8,487.00	27,347.76	17,708.75
November	2,827.77	5,994.61	9,195.92	7,803.27
December	4,688.76	7,310.95	12,788.01	8,628.52
TOTAL	74,956.15	86,748.89	148,043.08	140,383.82
YTD	74,956.15	86,748.89	148,043.08	140,383.82

Remote County Sales Tax - Month Collected				
	2019	2020	2021	2022
January	41.21	3,806.85	3,628.40	5,753.99
February	84.44	4,410.17	2,876.38	5,470.91
March	398.52	3,236.13	4,696.12	20,226.35
April	151.91	3,304.40	5,449.37	3,221.41
May	325.95	2,775.50	6,212.46	5,873.38
June	661.74	2,510.43	7,899.27	7,016.18
July	861.00	4,350.51	8,226.05	5,981.69
August	1,050.42	4,023.33	6,509.70	6,176.77
September	1,028.90	4,221.36	6,365.70	7,226.03
October	825.95	3,659.87	5,435.83	6,589.09
November	924.35	2,933.00	7,277.72	7,730.04
December	9,228.08	4,317.03	6,835.25	8,003.28
TOTAL	15,582.47	43,548.58	71,412.25	89,269.12
YTD	15,582.47	43,548.58	71,412.25	89,269.12

Remote Emergency Services Sales Tax - Month Collected				
	2019	2020	2021	2022
January	167.86	4,051.74	6,735.19	15,300.16
February	30,969.48	6,049.12	6,019.09	7,896.61
March	809.27	4,560.71	9,322.30	18,724.25
April	628.71	5,443.90	7,699.31	7,612.23
May	1,892.28	4,857.16	9,945.76	8,646.96
June	2,570.26	6,471.47	13,577.53	15,552.84
July	2,405.48	10,111.26	15,600.53	12,826.79
August	3,702.92	10,307.22	13,290.24	11,943.37
September	2,075.54	9,243.47	11,926.06	10,941.10
October	1,780.63	7,604.14	20,488.41	15,185.16
November	2,348.89	5,585.20	10,295.36	9,707.69
December	8,712.17	7,274.58	12,263.74	10,394.20
TOTAL	58,063.49	81,559.97	137,163.52	144,731.36
YTD	58,063.49	81,559.97	137,163.52	144,731.36

Total Remote Sales Tax - Month Collected				
	2019	2020	2021	2022
January	436.01	10,524.00	17,501.00	39,782.00
February	80,440.20	15,712.01	15,640.25	20,532.01
March	2,102.00	11,846.00	24,239.60	48,685.00
April	1,633.01	14,140.01	20,019.01	17,860.28
May	4,915.01	12,616.01	25,860.00	22,483.00
June	6,676.00	16,809.01	35,302.99	40,439.01
July	6,248.00	26,263.01	40,563.00	33,351.00
August	7,405.84	26,772.00	34,556.00	31,054.00
September	5,391.01	24,009.01	31,009.00	28,448.00
October	4,625.01	19,751.01	53,272.00	39,483.00
November	6,101.01	14,512.81	26,769.00	25,241.00
December	22,629.01	18,902.56	31,887.00	27,026.00
TOTAL	148,602.11	211,857.44	356,618.85	374,384.30
YTD	125,973.10	192,954.88	324,731.85	347,358.30

MEMORANDUM

TO: San Juan County Commissioners

FR: William A. Tookey

RE: SALES TAXES

San Juan County currently collects a 4% countywide sales tax. The County first began collecting a 1% sales tax in 1984. The Town of Silverton was planning on increasing their sales tax from 3% to 4%. At that time the maximum allowable sales tax was 7%. With the State at 3% and the Town at 4% that would have prohibited San Juan County from collecting any sales tax. In 1983 the Town and County agreed to pursue a 1% countywide sales tax with the Town receiving the revenues collected within the Town limits and the County receiving the revenues collected in the unincorporated portion of the County. This provided the Town with the additional sales tax revenue that it needed and provided the County with some sales tax revenue. In 1994 the Town suggested that the County increase the countywide sales tax to 4% and the Town would rescind their current 3% sales tax provided that the Town continue to receive all sales tax collected within the Town boundary and that the County receive everything in the unincorporated portion of the County. The County was facing a financial hardship do to the mine closure. The voters approved the ballot question for a 4% countywide sales tax and the Town and County have been sharing that 4% since 1995.

The Town of Silverton has since added an additional 1% Town only sales tax and the County has increased the countywide sales tax by 2.5 percent for Emergency Services and Public Safety. In 2019 as a result of State Statute and a Supreme Court Ruling known as the Wayfair Decision, the State of Colorado began collecting sales tax from businesses who's only presence was via the internet. This increased both the Town and County sales tax revenues.

The attached graph shows the 4% County Sales Tax collected from 2000 to 2022. It also shows the sales tax adjusted for inflation. The inflation adjustment is based on the national CPI. These numbers reflect when the sales tax was collected by the vendor. The County actually receives payment from the State two months later. In 2000 the sales tax collected was \$117,027. In 2022 it was \$310,801 showing an increase of \$193,774. But when adjusted for inflation the sales tax for 2022 was \$183,373 or an increase of \$66,346. If you decrease the total sales tax in 2022 by the \$89,269 in remote sales tax, you see an annual decrease of \$22,923.

When you look at the County Sales Tax graph you will notice that when the numbers are adjusted for inflation only the year 2002 exceeded the year 2000 until 2020, 2021 and 2022 showed positive increases in large part to the collection of the remote sales tax.

Also included is a pie chart that shows the County's sales tax monthly breakdown from 1999-2022.

Upon voter approval the County began collecting a 1% countywide sales tax specifically for Emergency Services and Public Safety. The voters were asked to increase the Emergency

Service/Public Safety sales tax by an additional 1.5%. As a result of a successful election the County began collecting a 2.5% in 2018.

Since 2018 the Emergency Services Sales Tax has increased from \$567,733 to \$999,654 in 2022. This is an annual increase of \$431,921. When adjusted for inflation the sales tax total for 2022 equaled \$789,727 or an increase of \$209,927. If you decrease the inflation adjusted total for 2022 by the \$144,731 collected in remote sales tax the increase between 2018 and 2022 is \$65,196. The total amount of sales tax collected for Emergency Services and Public Safety in the 10 years since it began is \$4,904,403.

The County also collects a 2% Lodging Tax from all lodging establishments including vacation rentals and RV Parks. Through 2022 the Lodging Tax could only be used for the marketing and promotion of San Juan County as determined by State Statute and the election language that approved the Lodging Tax. A change was made in State Statute that would allow for additional uses with the Lodging Tax. San Juan County placed a measure on the 2022 Ballot asking the voters if they would allow 40% of the Lodging Tax to continue to be used for marketing and promotion; 40% to be used for workforce housing and 20% to be used to enhance the visitor's experience. The ballot measure passed. Based upon the \$175,000 collected in Lodging Tax in 2022 marketing and promotion would receive \$70,000; workforce housing would receive \$70,000 and visitor's enhancement would receive \$35,000.

The County received a total of \$56,682 in 2000 for the Lodging Tax. In 2022 the Lodging Tax annual total was \$175,019 for an increase from 2000 in the amount of \$118,337. When the 2022 annual total is adjusted for inflation the amount is \$103,261 or an increase from 2000 of \$46,579. The County Lodging Tax peaked in 2021 at \$205,604. I believe this was primarily a result of the COVID 19 Pandemic when people were limited to where and how they travelled, and many were seeking remote outdoor locations.

The Town of Silverton received \$457,431 in sales tax from 2000. In 2022 the Town received \$1,282,662 for an increase from 2000 of \$825,231. When the 2022 total is adjusted for inflation the amount is \$756,771 for an annual increase from 2000 of \$299,340. If you reduce the inflation adjusted total by the \$140,384 collected in remote sales tax the increase is \$158,956.

The Town's sales tax decreased from 2021 to 2022 in the amount of \$30,521. However, when these numbers are adjusted for inflation and the remote sales tax is removed the decrease equals \$68,553. There were several contributing factors that probably played a role in the sales tax decrease. The primary factor is probably that COVID Pandemic heavily impacted the 2021 record sales. 2022 the world was reopening, and travelers had more opportunities. Other factors included inflation and specifically high fuel prices, a rainy summer, and the Town's prohibition on OHVs. When adjusting for inflation 2022 was still far above any year except for 2021.

Additional graphs and charts concerning the Town's Sales Tax include a breakdown in "summer" vs. "winter" months. May, June, July, August, September and October are included in

the summer months and January, February, March, April, November and December are included in the winter months. The graph covers the time period from 1988 to 2022.

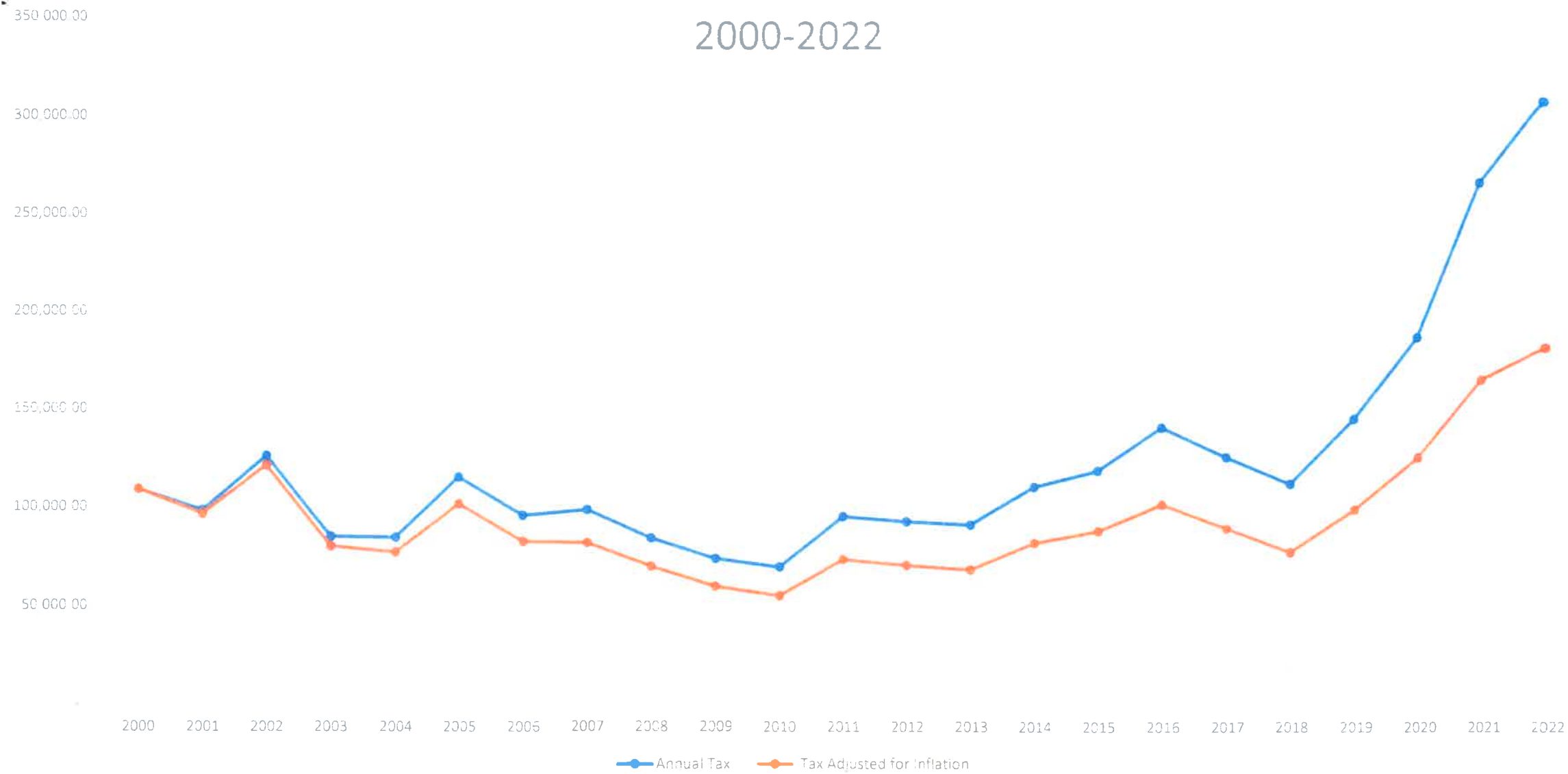
Also included are three pie charts that breakdown the Town's sales tax by month. The charts include the monthly breakdown of the total Town Sales Tax from 1998-2022 and specifically for the years of 1988 and 2022.

Sales Tax is a primary revenue for both the Town and County. Events within and outside of our control can have an impact. The Missionary Ridge Fire June 9 2002 to July 15 2002 causing the train to cease operations. August 5, 2015 the Gold King Mine was breached creating an environmental concern and worldwide negative publicity. The 416 Fire June 1, 2018 to July 31, 2018 causing Highway 550 south to be closed and causing the train to cease operations. The Ice Fire October 19, 2020 to Oct 26, 2020 closing the South Mineral and Ice Lake areas. The COVID Pandemic caused the Town and businesses to be shut down in March of 2020 in 2021 the impacts of COVID caused the Town and backcountry to be overwhelmed with visitors.

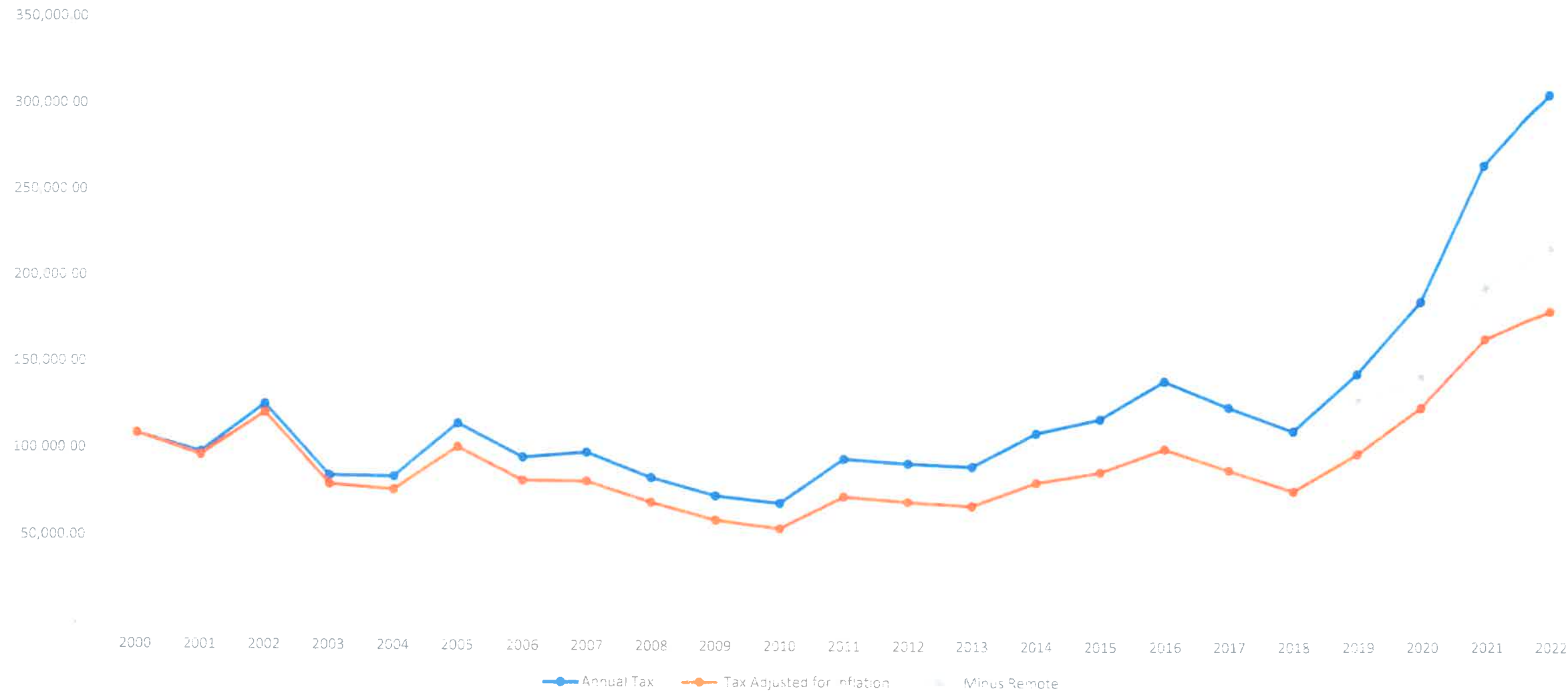
There have been mudslides and flash floods that have caused the train to stop operations. There have been snowstorms and avalanches that close Highway 550. Rockslides on 550 north caused the highway to be closed for an extended period of time. San Miguel Power Association fire mitigation and new transmission lines cause 550 north to be closed. Road construction projects can cause the highway to be closed for extended time periods. Allowing OHVs within the Town limits or prohibiting OHVs within the Town limits impact sales tax. Opening backcountry roads and the snowpack that limits the use of the backcountry impact sales tax.

It is critical for the operation of the Town and County Governments and Emergency Services that we maintain a healthy sales tax.

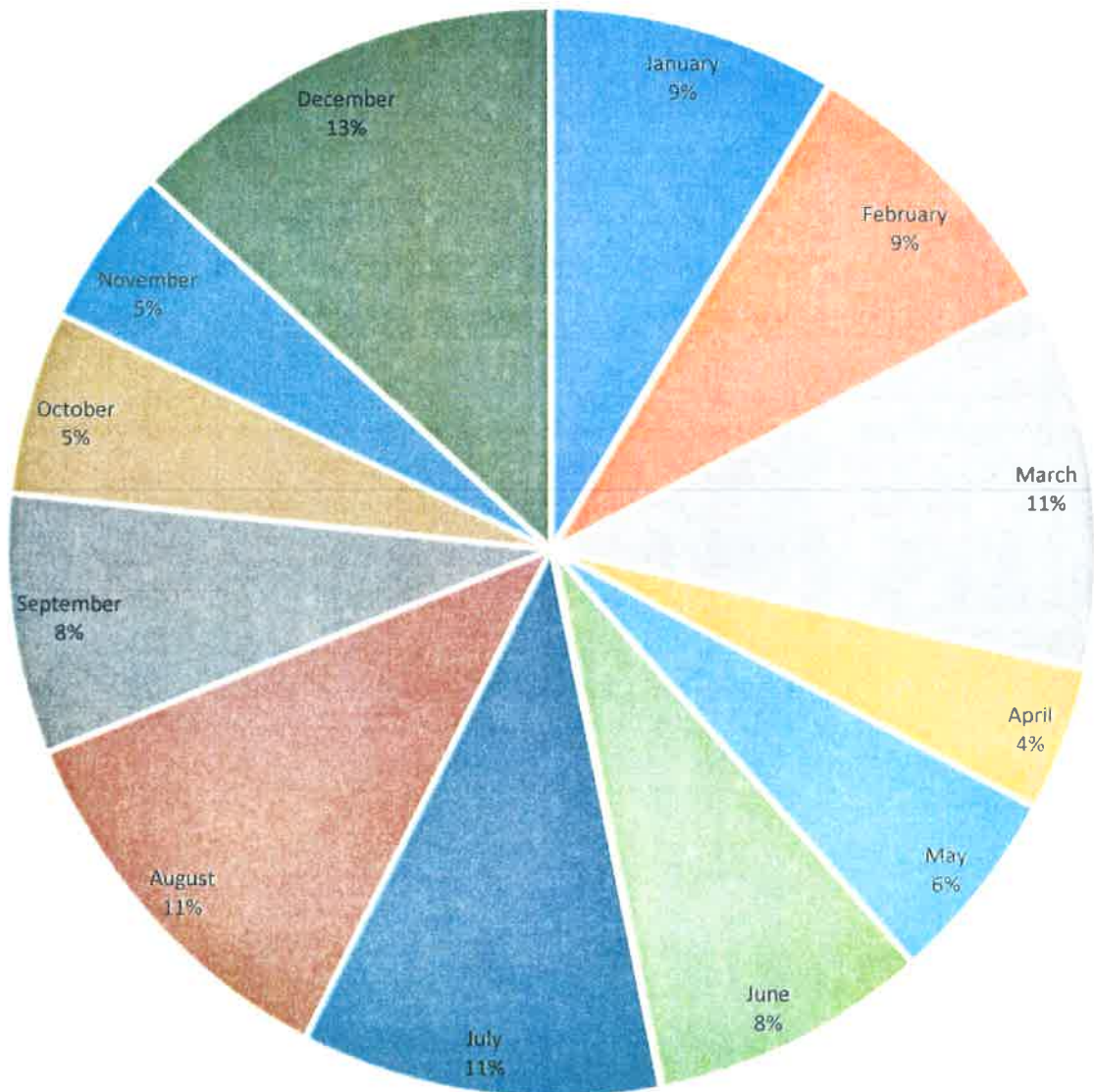
SAN JUAN COUNTY
4% SALES TAX
2000-2022



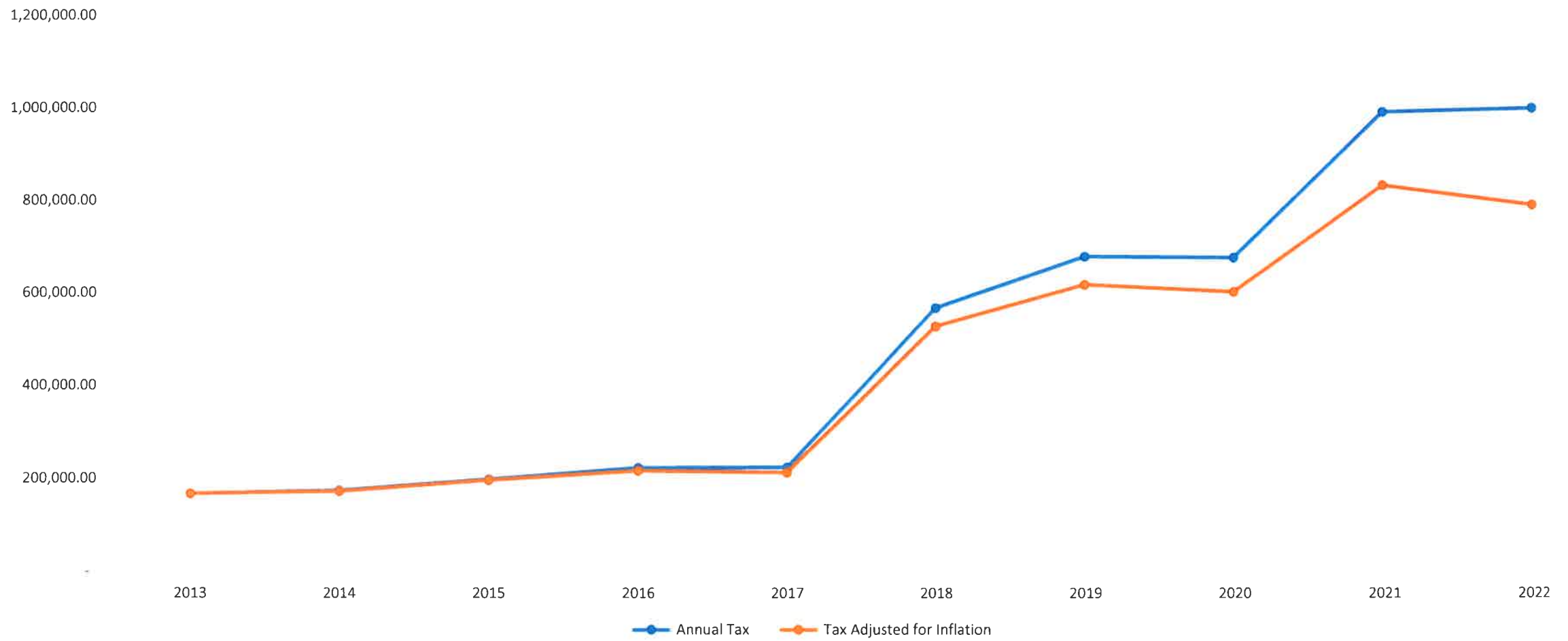
SAN JUAN COUNTY
4% SALES TAX
2000-2022



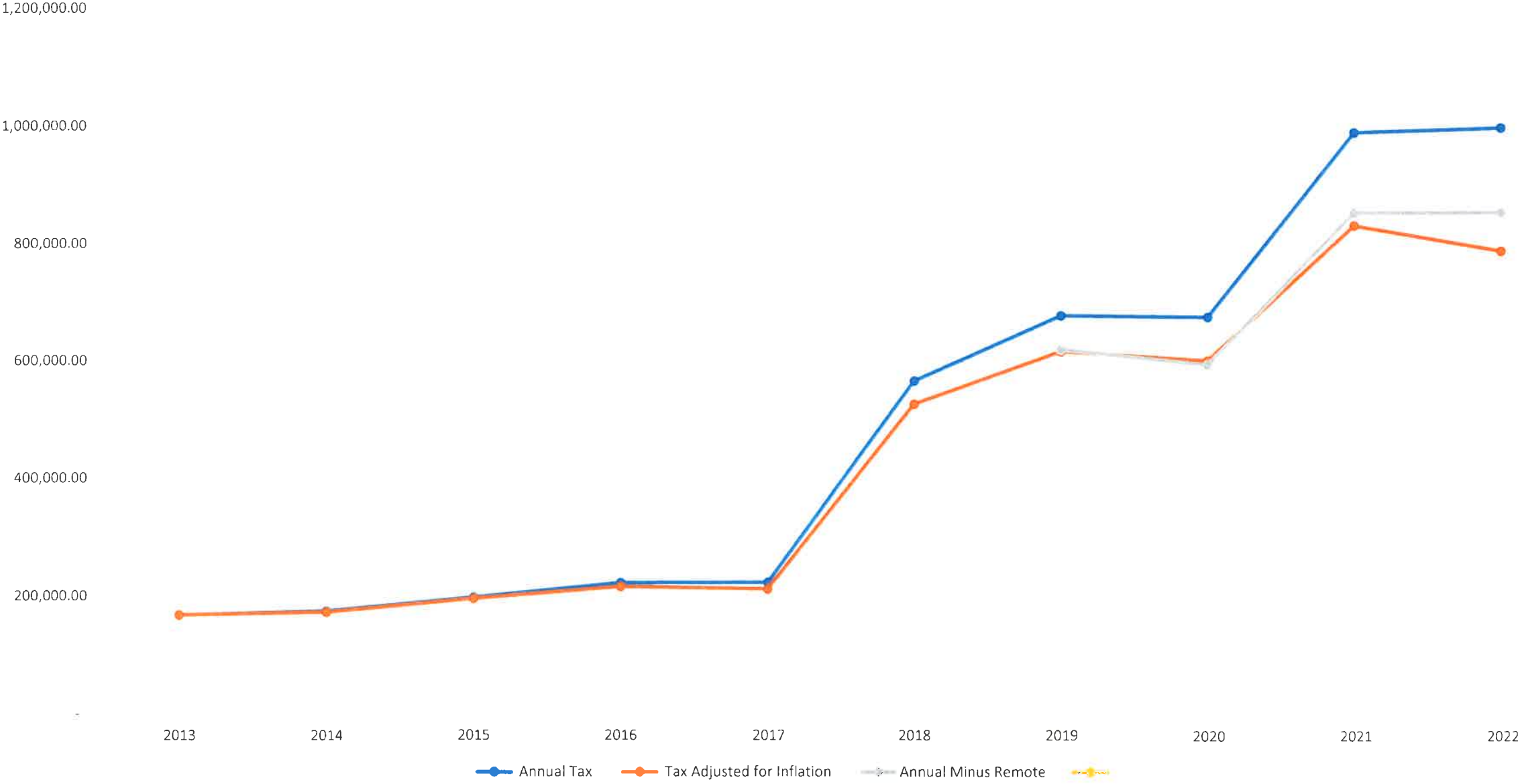
SAN JUAN COUNTY
4% MONTHLY SALES TAX
1999-2022



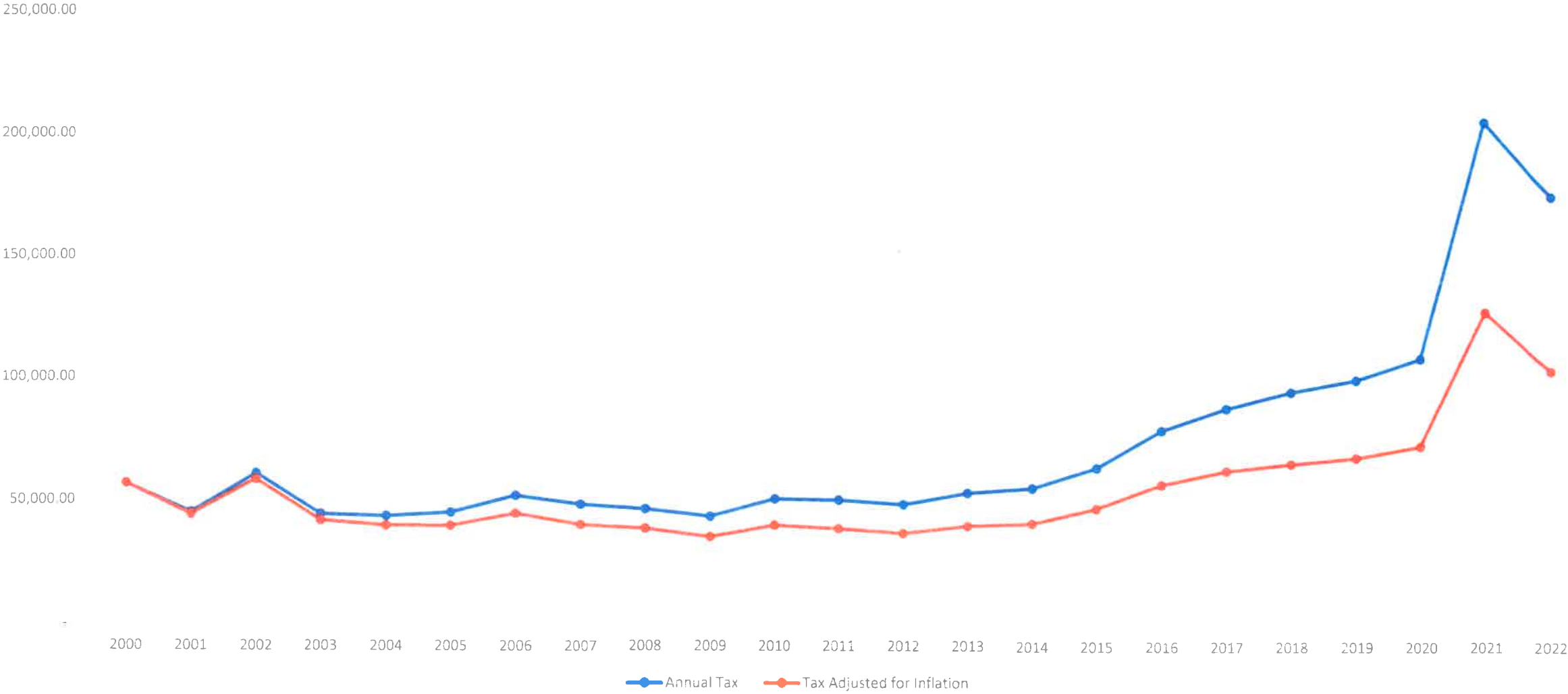
EMERGENCY SERVICES SALES TAX 2013-2022



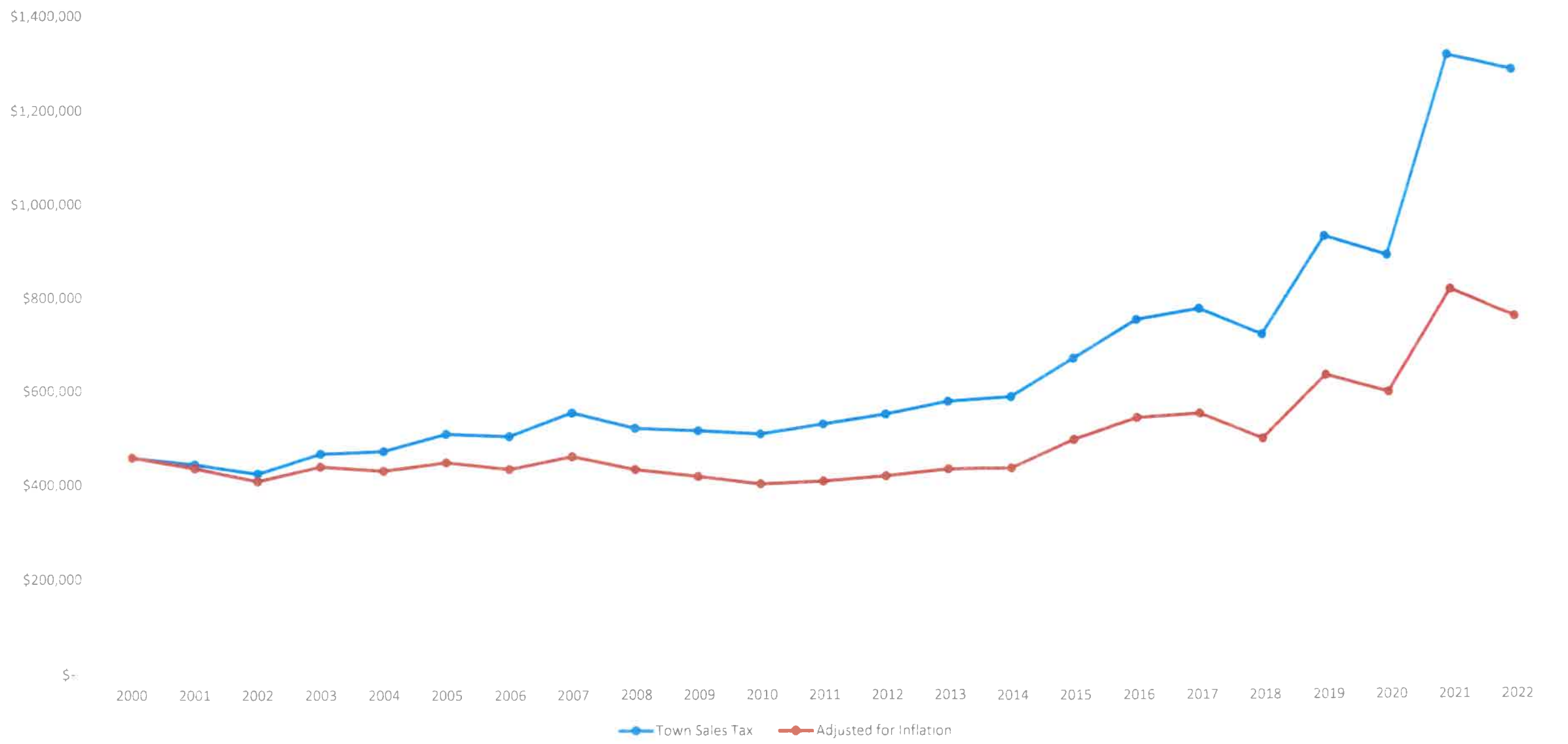
EMERGENCY SERVICES SALES TAX
2013-2022



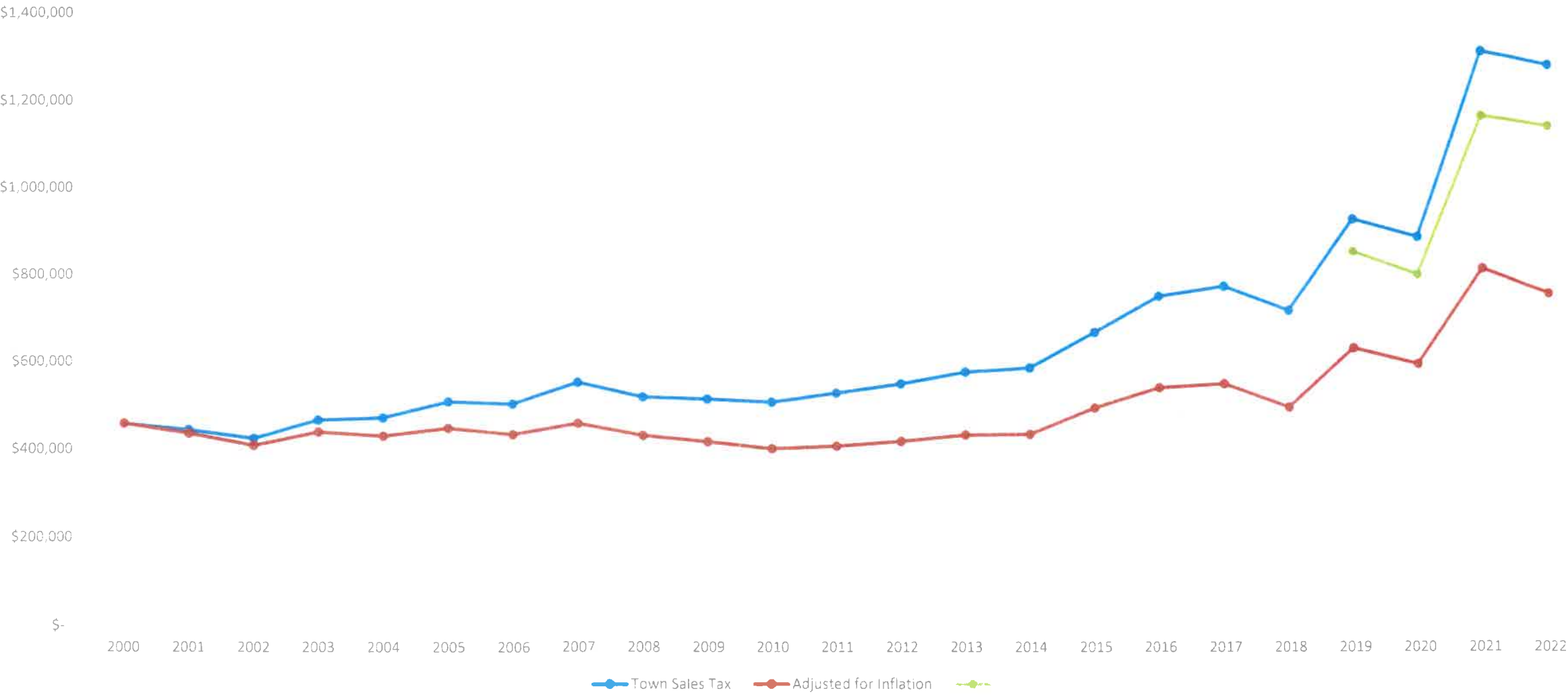
SAN JUAN COUNTY
LODGING TAX
2000-2022



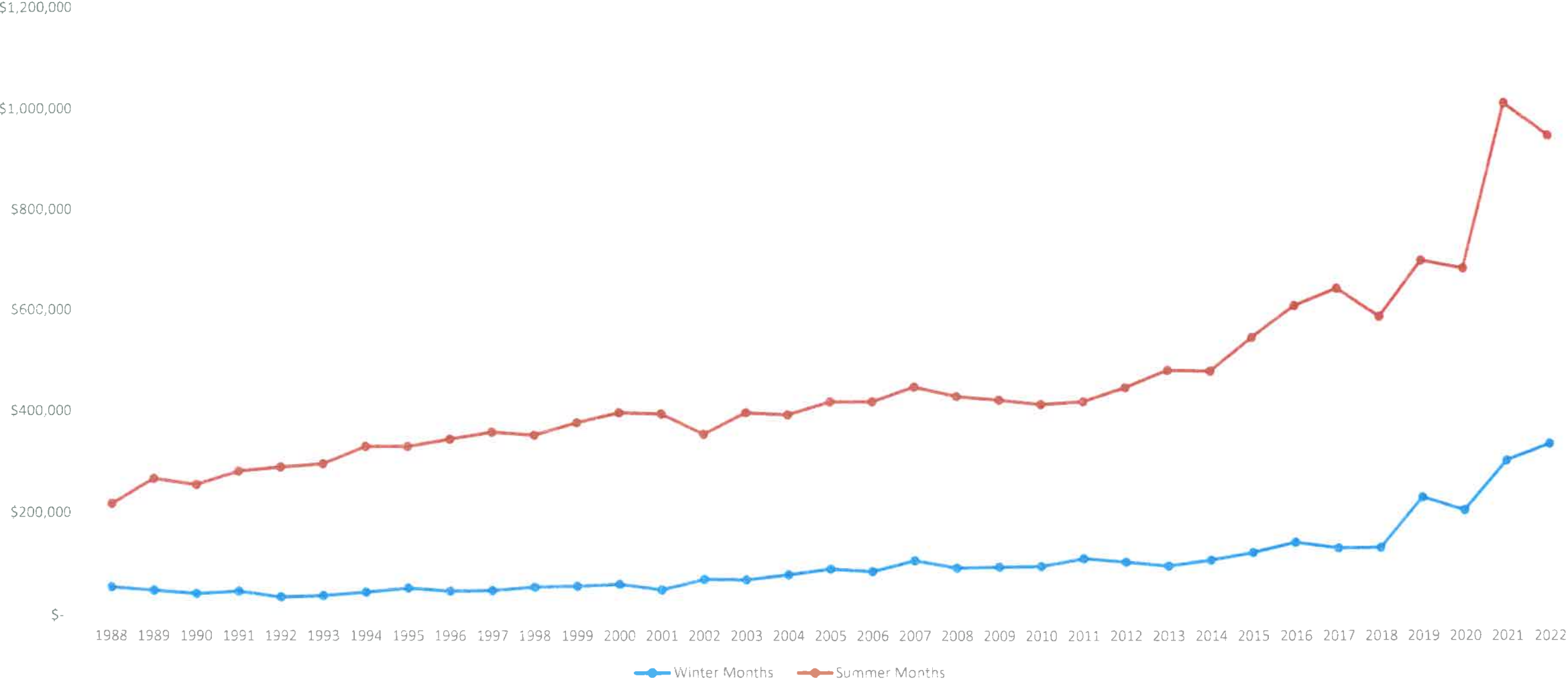
TOWN OF SILVERTON
4% SALES TAX
2000-2022



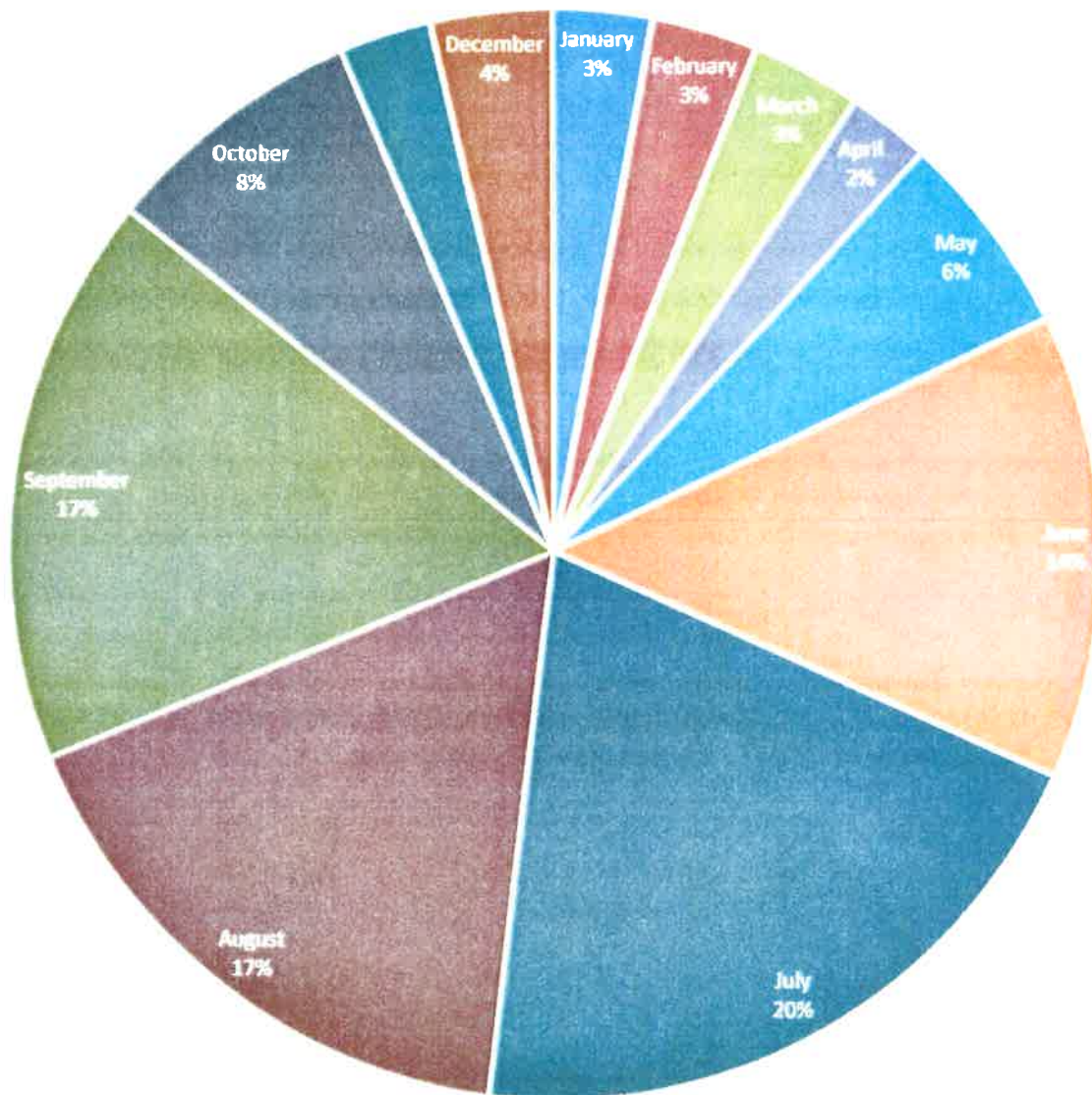
TOWN OF SILVERTON
4% SALES TAX
2000-2022



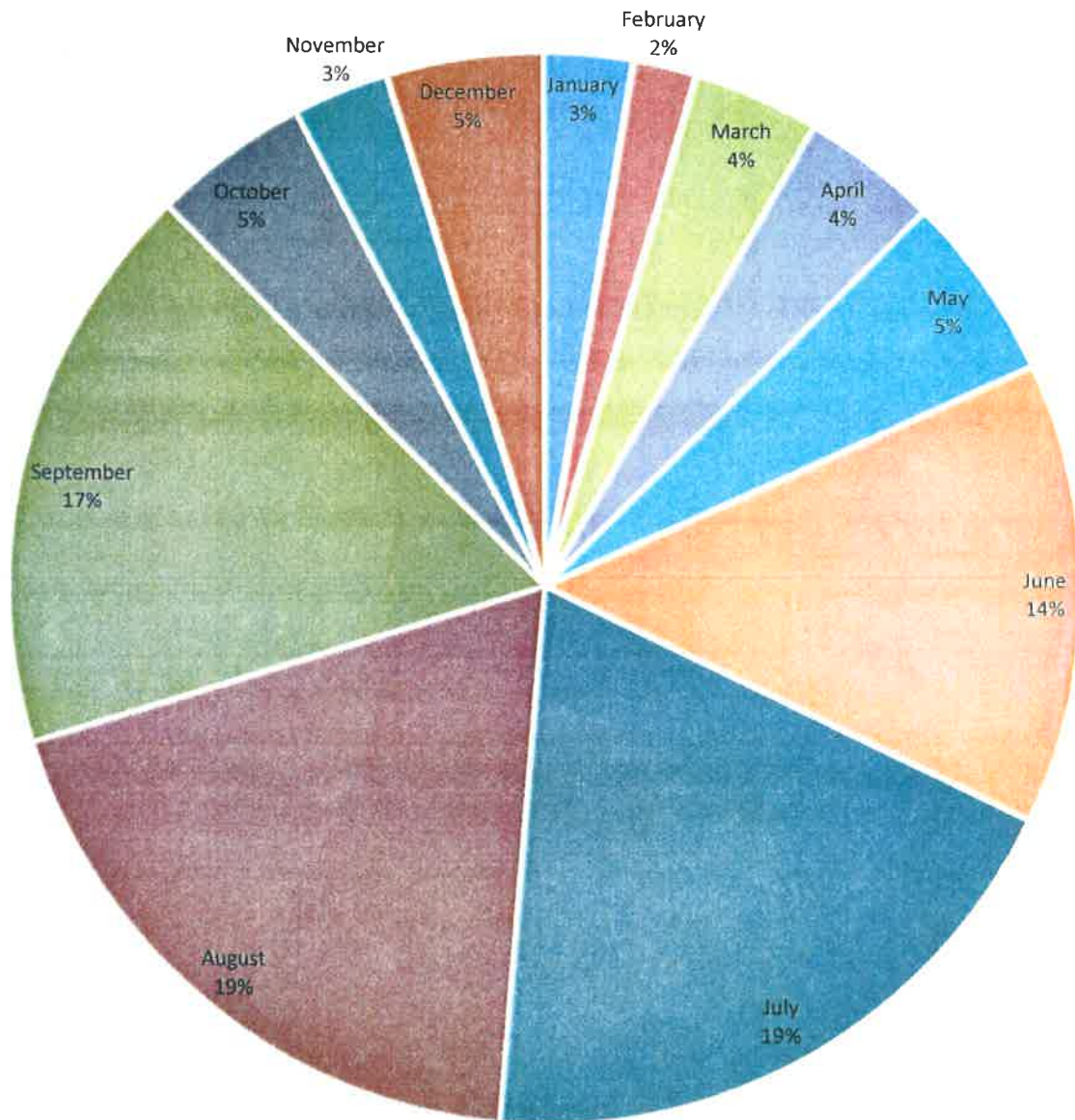
TOWN OF SILVERTON
4% SALES TAX
SUMMER/WINTER



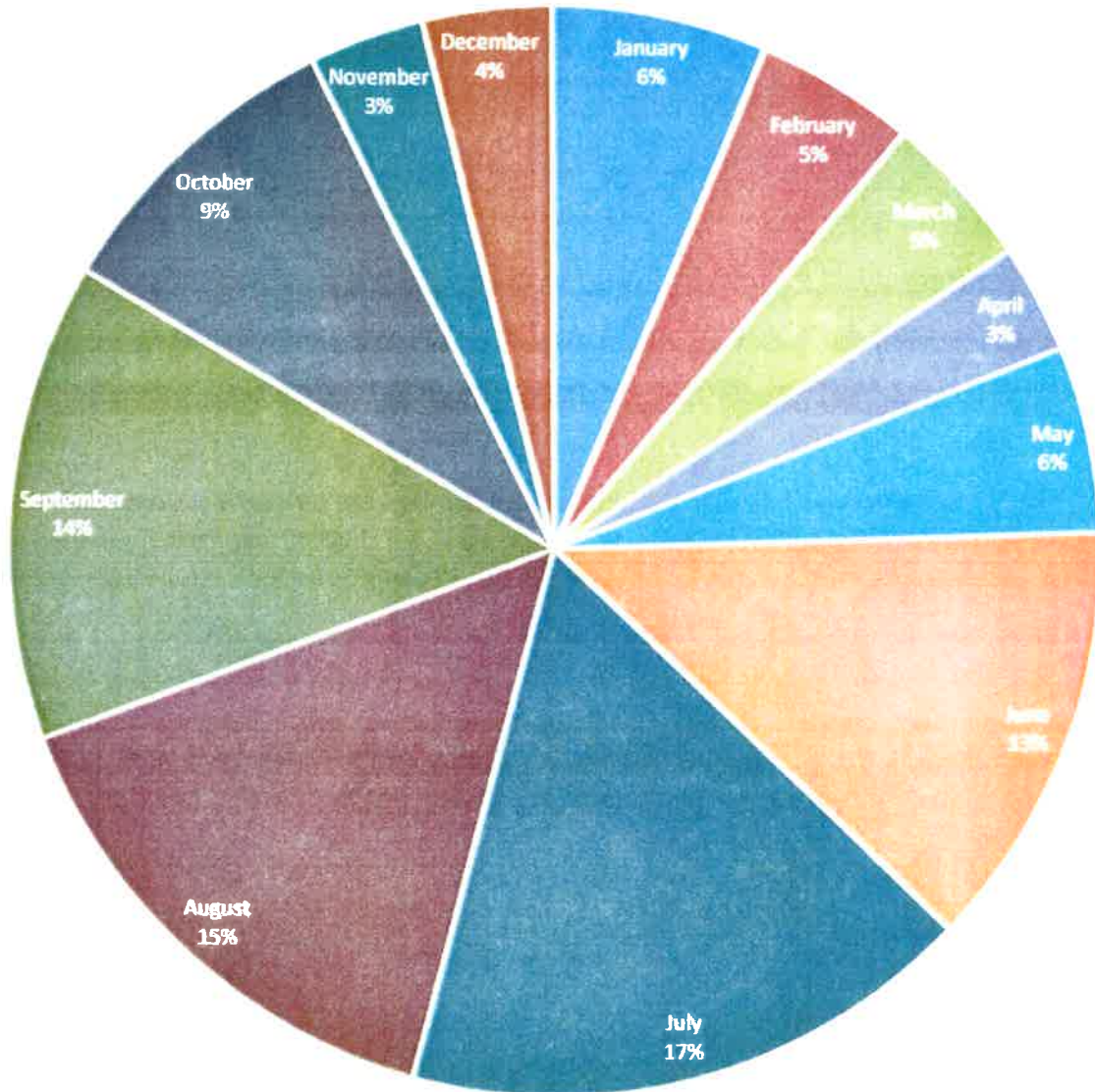
TOWN OF SILVERTON
4% MONTHLY SALES TAX
1988-2022



TOWN OF SILVERTON
4% MONTHLY SALES TAX
1988



TOWN OF SILVERTON
2022 MONTHLY 4% SALES TAX



TOWN SALES TAX													
Month	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	
January	\$ 8,275	\$ 8,045	\$ 14,230	\$10,503	\$12,237	\$14,746	\$14,653	\$16,224	\$17,003	\$17,236	\$16,254	\$19,422	
February	\$ 6,942	\$ 6,519	\$ 9,487	\$11,906	\$11,895	\$11,189	\$12,987	\$14,272	\$18,209	\$15,381	\$19,769	\$17,990	
March	\$ 9,803	\$ 8,333	\$ 13,042	\$11,127	\$10,884	\$13,512	\$15,721	\$15,322	\$17,278	\$19,345	\$18,447	\$27,842	
April	\$ 8,634	\$ 12,196	\$ 8,156	\$9,990	\$11,045	\$11,718	\$10,527	\$19,146	\$12,064	\$13,313	\$12,885	\$12,389	
May	\$ 31,486	\$ 26,841	\$ 28,378	\$25,704	\$31,500	\$33,671	\$32,363	\$36,515	\$33,087	\$44,902	\$28,331	\$29,376	
June	\$ 69,266	\$ 69,492	\$ 62,782	\$73,816	\$69,271	\$68,894	\$71,619	\$76,390	\$74,966	\$66,630	\$69,976	\$69,555	
July	\$ 100,584	\$ 85,662	\$ 86,255	\$97,662	\$98,981	\$105,724	\$105,420	\$111,275	\$112,366	\$110,238	\$113,063	\$111,612	
August	\$ 81,811	\$ 85,079	\$ 70,389	\$80,464	\$81,249	\$80,555	\$82,637	\$93,027	\$89,272	\$83,208	\$79,448	\$90,143	
September	\$ 81,134	\$ 94,534	\$ 70,677	\$78,655	\$81,078	\$91,509	\$83,593	\$85,263	\$82,356	\$81,490	\$85,397	\$87,148	
October	\$ 32,422	\$ 32,253	\$ 35,377	\$40,308	\$30,365	\$37,634	\$42,361	\$44,884	\$36,573	\$35,006	\$36,907	\$30,806	
November	\$ 14,125	\$ 11,964	\$ 10,419	\$11,181	\$10,732	\$11,792	\$11,994	\$22,007	\$10,554	\$10,679	\$12,823	\$17,522	
December	\$ 12,949	\$ 2,738	\$ 14,866	\$15,001	\$22,636	\$27,736	\$19,817	\$19,993	\$17,408	\$18,624	\$15,464	\$15,699	
Town Sales Tax	\$ 457,431	\$ 443,656	\$ 424,058	\$ 466,318	\$ 471,813	\$ 508,678	\$ 503,691	\$ 554,320	\$ 521,135	\$ 516,051	\$ 508,763	\$ 529,502	
Adjusted for Inflation	\$ 457,431	\$ 434,783	\$ 407,096	\$ 438,339	\$ 429,350	\$ 447,637	\$ 433,174	\$ 460,085	\$ 432,542	\$ 418,002	\$ 401,923	\$ 407,717	
	1	0.98	0.96	0.94	0.91	0.88	0.86	0.83	0.83	0.81	0.79	0.77	
Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
January	\$ 18,511	\$ 15,490	\$ 18,468	\$ 18,114	\$ 19,463	\$ 18,151	\$ 23,837	\$ 33,718	\$ 34,763	\$ 46,229	\$ 81,691		
February	\$ 18,262	\$ 17,727	\$ 17,389	\$ 21,687	\$ 26,152	\$ 21,741	\$ 24,868	\$ 75,357	\$ 37,422	\$ 46,612	\$ 60,355		
March	\$ 24,717	\$ 15,951	\$ 19,527	\$ 24,660	\$ 31,723	\$ 31,729	\$ 21,946	\$ 32,072	\$ 24,840	\$ 60,353	\$ 59,048		
April	\$ 10,414	\$ 12,453	\$ 15,282	\$ 19,931	\$ 22,189	\$ 17,899	\$ 17,528	\$ 21,650	\$ 22,519	\$ 43,589	\$ 41,669		
May	\$ 37,564	\$ 45,888	\$ 30,974	\$ 37,069	\$ 42,453	\$ 44,161	\$ 53,183	\$ 50,244	\$ 29,240	\$ 74,281	\$ 71,269		
June	\$ 81,419	\$ 80,899	\$ 78,358	\$ 91,931	\$ 101,398	\$ 105,923	\$ 80,167	\$ 105,876	\$ 90,106	\$ 190,978	\$ 163,532		
July	\$ 119,663	\$ 119,175	\$ 131,524	\$ 143,229	\$ 153,192	\$ 160,276	\$ 151,432	\$ 179,275	\$ 170,982	\$ 233,606	\$ 217,481		
August	\$ 89,362	\$ 102,070	\$ 92,439	\$ 115,427	\$ 112,835	\$ 116,769	\$ 121,288	\$ 151,774	\$ 155,155	\$ 192,817	\$ 193,305		
September	\$ 83,122	\$ 92,007	\$ 101,181	\$ 114,206	\$ 120,094	\$ 163,457	\$ 130,756	\$ 146,396	\$ 153,803	\$ 189,389	\$ 183,633		
October	\$ 35,486	\$ 40,690	\$ 44,593	\$ 44,172	\$ 78,913	\$ 52,771	\$ 50,152	\$ 64,975	\$ 83,369	\$ 129,992	\$ 117,612		
November	\$ 13,380	\$ 14,073	\$ 17,679	\$ 15,413	\$ 15,692	\$ 17,804	\$ 17,778	\$ 28,418	\$ 40,332	\$ 48,402	\$ 43,655		
December	\$ 18,751	\$ 21,136	\$ 19,768	\$ 22,983	\$ 27,692	\$ 24,144	\$ 26,380	\$ 39,260	\$ 45,093	\$ 56,935	\$ 49,412		
Town Sales Tax	\$ 550,650	\$ 577,560	\$ 587,182	\$ 668,820	\$ 751,803	\$ 774,823	\$ 719,313	\$ 929,014	\$ 887,625	\$1,313,183	\$1,282,662		
Adjusted for Inflation	\$ 418,494	\$ 433,170	\$ 434,515	\$ 494,927	\$ 541,298	\$ 550,125	\$ 496,326	\$ 631,729	\$ 594,709	\$ 814,173	\$ 756,771		

TOWN SALES TAX												
Month	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
January	\$ 8,275	\$ 8,045	\$ 14,230	\$10,503	\$12,237	\$14,746	\$14,653	\$16,224	\$17,003	\$17,236	\$16,254	\$19,422
February	\$ 6,942	\$ 6,519	\$ 9,487	\$11,906	\$11,895	\$11,189	\$12,987	\$14,272	\$18,209	\$15,381	\$19,769	\$17,990
March	\$ 9,803	\$ 8,333	\$ 13,042	\$11,127	\$10,884	\$13,512	\$15,721	\$15,322	\$17,278	\$19,345	\$18,447	\$27,842
April	\$ 8,634	\$ 12,196	\$ 8,156	\$9,990	\$11,045	\$11,718	\$10,527	\$19,146	\$12,064	\$13,313	\$12,885	\$12,389
May	\$ 31,486	\$ 26,841	\$ 28,378	\$25,704	\$31,500	\$33,671	\$32,363	\$36,515	\$33,087	\$44,902	\$28,331	\$29,376
June	\$ 69,266	\$ 69,492	\$ 62,782	\$73,816	\$69,271	\$68,894	\$71,619	\$76,390	\$74,966	\$66,630	\$69,976	\$69,555
July	\$ 100,584	\$ 85,662	\$ 86,255	\$97,662	\$98,981	\$105,724	\$105,420	\$111,275	\$112,366	\$110,238	\$113,063	\$111,612
August	\$ 81,811	\$ 85,079	\$ 70,389	\$80,464	\$81,249	\$80,555	\$82,637	\$93,027	\$89,272	\$83,208	\$79,448	\$90,143
September	\$ 81,134	\$ 94,534	\$ 70,677	\$78,655	\$81,018	\$91,509	\$83,593	\$85,263	\$82,356	\$81,490	\$85,397	\$87,148
October	\$ 32,422	\$ 32,253	\$ 35,377	\$40,308	\$30,365	\$37,634	\$42,361	\$44,884	\$36,573	\$35,006	\$36,907	\$30,806
November	\$ 14,125	\$ 11,964	\$ 10,419	\$11,181	\$10,732	\$11,792	\$11,994	\$22,007	\$10,554	\$10,679	\$12,823	\$17,522
December	\$ 12,949	\$ 2,738	\$ 14,866	\$15,001	\$22,636	\$27,736	\$19,817	\$19,993	\$17,408	\$18,624	\$15,464	\$15,699
Town Sales Tax	\$ 457,431	\$ 443,656	\$ 424,058	\$ 466,318	\$ 471,813	\$ 508,678	\$ 503,691	\$ 554,320	\$ 521,135	\$ 516,051	\$ 508,763	\$ 529,502
Adjusted for Inflation	\$ 457,431	\$ 434,783	\$ 407,096	\$ 438,339	\$ 429,350	\$ 447,637	\$ 433,174	\$ 460,085	\$ 432,542	\$ 418,002	\$ 401,923	\$ 407,717
	1	0.98	0.96	0.94	0.91	0.88	0.86	0.83	0.83	0.81	0.79	0.77
Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
January	\$ 18,511	\$ 15,490	\$ 18,468	\$ 18,114	\$ 19,463	\$ 18,151	\$ 23,837	\$ 33,718	\$ 34,763	\$ 46,229	\$ 81,691	
February	\$ 18,262	\$ 17,727	\$ 17,389	\$ 21,687	\$ 26,152	\$ 21,741	\$ 24,868	\$ 75,357	\$ 37,422	\$ 46,612	\$ 60,355	
March	\$ 24,717	\$ 15,951	\$ 19,527	\$ 24,660	\$ 31,726	\$ 31,729	\$ 21,946	\$ 32,072	\$ 24,840	\$ 60,353	\$ 59,048	
April	\$ 10,414	\$ 12,453	\$ 15,282	\$ 19,931	\$ 22,189	\$ 17,899	\$ 17,528	\$ 21,650	\$ 22,519	\$ 43,589	\$ 41,669	
May	\$ 37,564	\$ 45,888	\$ 30,974	\$ 37,069	\$ 42,456	\$ 44,161	\$ 53,183	\$ 50,244	\$ 29,240	\$ 74,281	\$ 71,269	
June	\$ 81,419	\$ 80,899	\$ 78,358	\$ 91,931	\$ 101,398	\$ 105,923	\$ 80,167	\$ 105,876	\$ 90,106	\$ 190,978	\$ 163,532	
July	\$ 119,663	\$ 119,175	\$ 131,524	\$ 143,229	\$ 153,192	\$ 160,276	\$ 151,432	\$ 179,275	\$ 170,982	\$ 233,606	\$ 217,481	
August	\$ 89,362	\$ 102,070	\$ 92,439	\$ 115,427	\$ 112,836	\$ 116,769	\$ 121,288	\$ 151,774	\$ 155,155	\$ 192,817	\$ 193,305	
September	\$ 83,122	\$ 92,007	\$ 101,181	\$ 114,206	\$ 120,094	\$ 163,457	\$ 130,756	\$ 146,396	\$ 153,803	\$ 189,389	\$ 183,633	
October	\$ 35,486	\$ 40,690	\$ 44,593	\$ 44,172	\$ 78,913	\$ 52,771	\$ 50,152	\$ 64,975	\$ 83,369	\$ 129,992	\$ 117,612	
November	\$ 13,380	\$ 14,073	\$ 17,679	\$ 15,413	\$ 15,692	\$ 17,804	\$ 17,778	\$ 28,418	\$ 40,332	\$ 48,402	\$ 43,655	
December	\$ 18,751	\$ 21,136	\$ 19,768	\$ 22,983	\$ 27,692	\$ 24,144	\$ 26,380	\$ 39,260	\$ 45,093	\$ 56,935	\$ 49,412	
Town Sales Tax	\$ 550,650	\$ 577,560	\$ 587,182	\$ 668,820	\$ 751,803	\$ 774,823	\$ 719,313	\$ 929,014	\$ 887,625	\$1,313,183	\$1,282,662	
Adjusted for Inflation	\$ 418,494	\$ 433,170	\$ 434,515	\$ 494,927	\$ 541,298	\$ 550,125	\$ 496,326	\$ 631,729	\$ 594,709	\$ 814,173	\$ 756,771	