Actual Sales Tax Receipts versus Projected
Year to Date through December 2020

December 2020 Year to Date Projection vs. Actual
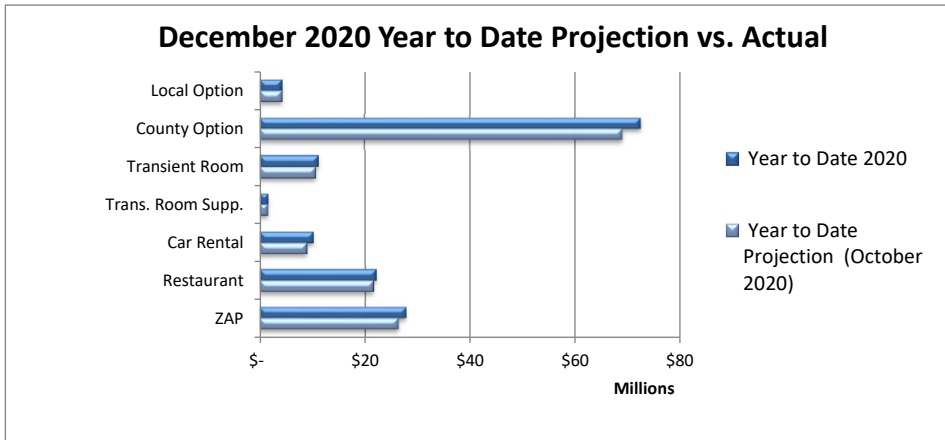
Tax	Year to Date 2020	Year to Date Projection (October 2020)	Difference	Diff. %
Local Option	$ 4,091,730	$ 4,100,000	$ (8,270)	-0.2%
County Option	$ 72,554,051	$ 69,000,000	$ 3,554,051	5.2%
Transient Room	$ 11,000,674	$ 10,500,000	$ 500,674	4.8%
Trans. Room Supp.	$ 1,522,585	$ 1,450,000	$ 72,585	5.0%
Car Rental	$ 10,005,017	$ 8,800,001	$ 1,205,016	13.7%
Restaurant	$ 21,994,470	$ 21,500,000	$ 494,470	2.3%
ZAP	$ 27,663,017	$ 26,200,001	$ 1,463,016	5.6%
TOTAL	$ 148,831,543	$ 141,550,002	$ 7,281,542	5.1%

Salt Lake County Year to Date Sales Tax Compared to Prior Year
## Year to Date Through December 2020

December Year to Date Sales Tax Revenue Comparison 2019 - 2020

December 2019 YTD vs December 2020 YTD Percent Change
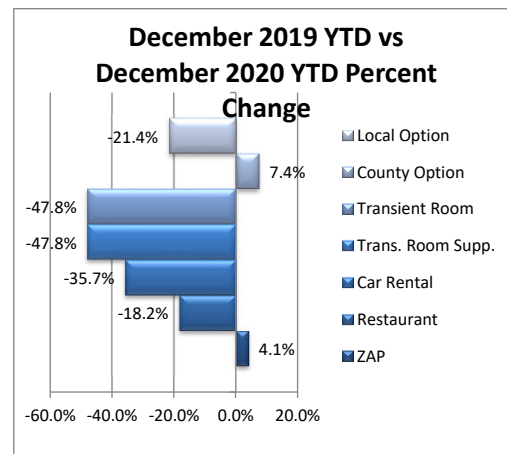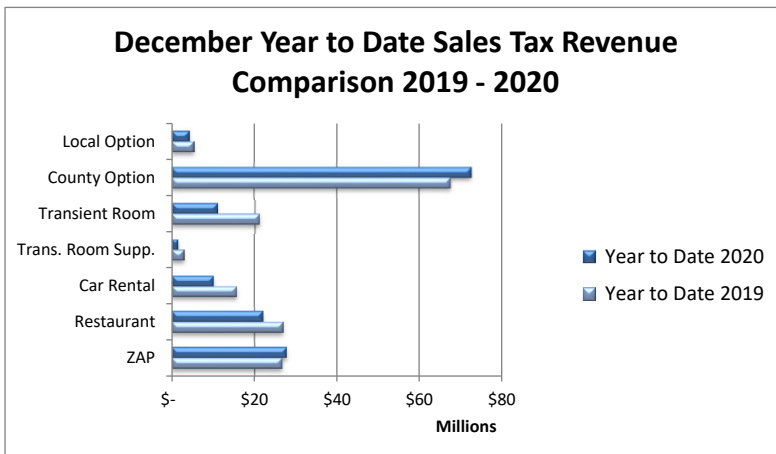
Tax	Year to Date 2020	Year to Date 2019	Difference	Diff. %
Local Option	$ 4,091,730	$ 5,208,818	$ (1,117,088)	-21.4%
County Option	$ 72,554,051	$ 67,550,606	$ 5,003,445	7.4%
Transient Room	$ 11,000,674	$ 21,088,769	$ (10,088,096)	-47.8%
Trans. Room Supp.	$ 1,522,585	$ 2,918,861	$ (1,396,276)	-47.8%
Car Rental	$ 10,005,017	$ 15,555,499	$ (5,550,482)	-35.7%
Restaurant	$ 21,994,470	$ 26,896,410	$ (4,901,940)	-18.2%
ZAP	$ 27,663,017	$ 26,582,725	$ 1,080,292	4.1%
TOTAL	$ 148,831,543	$ 165,801,688	$ (16,970,145)	-10.2%

Prepared by: Salt Lake County Mayor's Financial Administration, Planning & Budget

Salt Lake County Monthly Sales Tax Compared to Prior Year
December 2020

December Sales Tax Revenue Comparison 2019 - 2020

Amount 2020
Amount 2019

December 2019 vs December 2020 Percent Change

- Local Option -24.5%
- County Option 7.3%
- Transient Room -39.8%
- Trans. Room Supp. -39.8%
- Car Rental -4.1%
- Restaurant -20.3%
- ZAP 3.8%
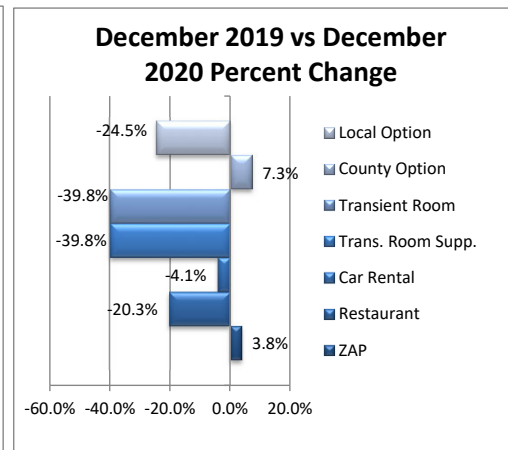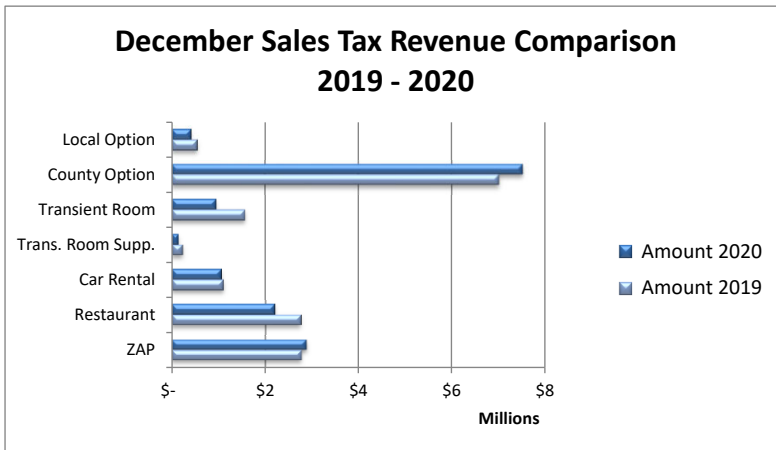
Tax	Amount 2020	Amount 2019	Difference	Diff. %
Local Option	$ 403,929	$ 535,285	$ (131,356)	-24.5%
County Option	$ 7,529,171	$ 7,018,513	$ 510,658	7.3%
Transient Room	$ 932,147	$ 1,548,372	$ (616,225)	-39.8%
Trans. Room Supp.	$ 129,017	$ 214,308	$ (85,291)	-39.8%
Car Rental	$ 1,042,855	$ 1,087,688	$ (44,833)	-4.1%
Restaurant	$ 2,193,578	$ 2,753,128	$ (559,550)	-20.3%
ZAP	$ 2,875,198	$ 2,770,101	$ 105,097	3.8%
TOTAL	$ 15,105,894	$ 15,927,395	$ (821,501)	-5.2%

Sales Tax Trends Report Through December 2020

12 Month Change from Previous Year | **12 MTD 72 Mo. Trendline**

Category	▲ 12 Month Change		▲ 72 Mo. Trendline
Local Option *	▲ 100.00%		▲ 24,044,015
	- -21.4%		- 4,091,730
	▼ -63.9%		▼ 4,091,730
County Option	▲ 20.0%		▲ 72,554,051
	- 7.4%		- 72,554,051
	▼ -6.9%		▼ 51,923,765
Transient Room	▲ 18.5%		▲ 21,384,382
	- -47.8%		- 11,000,674
	▼ -77.2%		▼ 11,000,674
Trans. Room Supp.	▲ 18.5%		▲ 2,959,777
	- -47.8%		- 1,522,585
	▼ -77.2%		▼ 1,522,585
Car Rental	▲ 9.6%		▲ 15,815,450
	- -35.7%		- 10,005,017
	▼ -75.0%		▼ 10,005,017
Restaurant	▲ 2.1%		▲ 26,938,551
	- -18.2%		- 21,994,470
	▼ -30.4%		▼ 20,078,448
ZAP	▲ 16.8%		▲ 27,663,017
	- 4.1%		- 27,663,017
	▼ -9.3%		▼ 20,250,363

Explanation of 12 Month Change from Previous Year Section
This section presents a series of month-over-month changes from prior year, as well as 12 month to 12-month percentage change.

Bar Chart. Each bar on the bar chart represents one month of the most recent 12 months, compared to the same month one year previous.

High/Current/Low Table. This table shows the highest and lowest month-over-month changes in the most recent 12 months. It also shows in the center or "current" value, the percentage change of the most recent 12 months compared to the same 12 months one year previous (12 over 12).

Interpreting the trend data. The bar chart will show fluctuations are a normal part of the distribution process. While any given month does not make a trend, if the values are predominantly one way or the other, this indicates a trend in that direction. The 12 over 12 number gives an indication of what the

Explanation of 12 Months To Date 72 Month Trendline Section
This section is based on a series of moving 12-month totals. The value of the 12-month moving total is twofold. First, totalling 12 months helps smooth out the distributional fluctuations. Second, the 12-month total gives you a proxy "annual" figure showing what annual revenue would be if the year ended in the current month.

72-month Series Length. This length gives us the trend for the last six years.

Line Graph and High/Current/Low Table. The line graph is self-explanatory. The high/current/low table puts the current figure in the context of historical figures.

* Large variance in Local Option in November and December is due to a large audit adjustment in 2018 that did not recur in 2019.