



TOWN OF WINTER PARK, CO

SALES TAX REPORT

December 2025 Sales

(Collected: January - 2026)

SUMMARY

**Month:** Total sales tax revenue for the month of December, 2025 decreased by 9% (\$244K) vs. the same period of the prior year. This decrease was primarily due to an 18% (\$156K) decrease in the Retail sector and a 25% (\$85K) decrease in the Services sector.

**Excluding the impact of the increase in the Lodging Tax rate** from 1% to 3%, which became effective on 7/1/2024, total sales tax revenue decreased by 10% (\$243K) vs. the same period of the prior year. This decrease was primarily due to an 18% (\$156K) decrease in the Retail sector and a 25% (\$85K) decrease in the Services sector.

**YTD:** On a year-to-date basis, total sales tax revenue increased by 3% (\$505K) vs. the same period of the prior year. This increase was primarily due to an 11% (\$552K) increase in the Lodging sector, offset by a 2% (\$79K) decrease in the Retail sector and a 7% (\$64K) decrease in the Services sector.

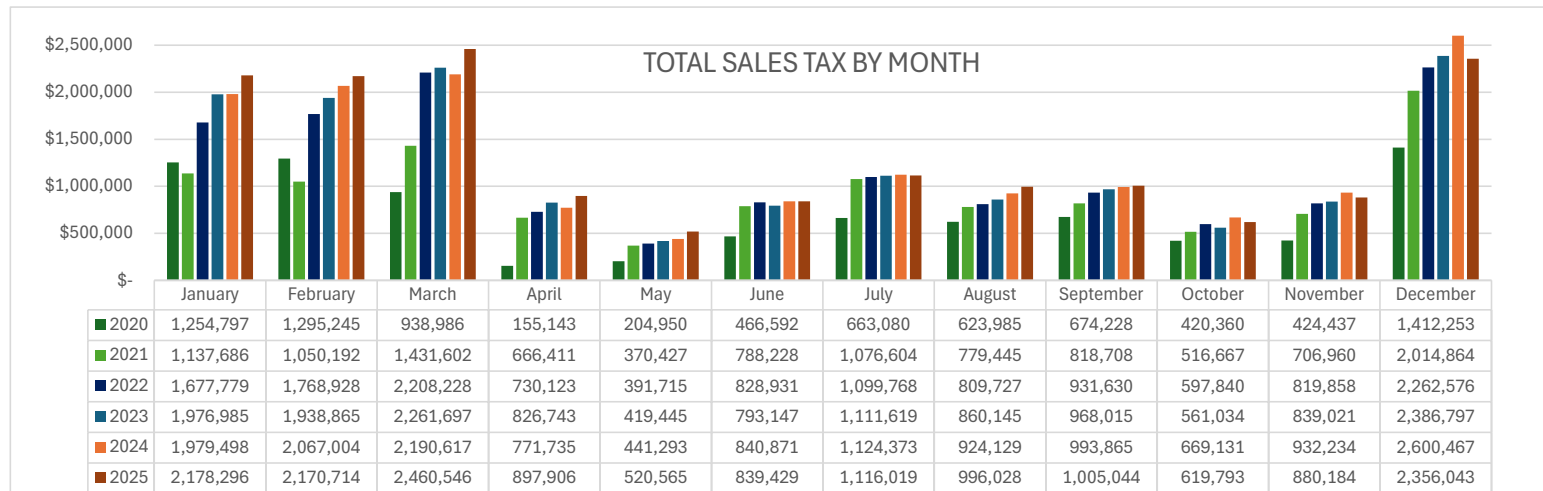
**Excluding the impact of the increase in the Lodging Tax rate** from 1% to 3%, which became effective on 7/1/2024, total year-to-date sales tax revenue decreased by 3% (\$427K) vs. the same period of the prior year. This decrease was primarily due to an 8% (\$380K) decrease in the Lodging sector, a 2% (\$79K) decrease in the Retail sector and a 7% (\$64K) decrease in the Service sector.

PRIOR YEAR COMPARISONS - MONTH

Description	Dec-25	Dec-24	25 vs 24	Dec-23	25 vs 23	Dec-22	25 vs 22	Dec-21	25 vs 21	Dec-20	25 vs 20
<b>General, Supplemental &amp; Lodging Tax on:</b>											
Non-Lodging Sales (5%)	1,083,668	1,367,389	-20.7%	1,206,375	-10.2%	1,155,864	-6.2%	1,021,331	6.1%	701,500	54.5%
Lodging Sales (7% after 7/1/24)	652,483	461,370	41.4%	498,480	30.9%	460,093	41.8%	417,858	56.1%	307,252	112.4%
	1,736,152	1,828,759	-5.1%	1,704,855	1.8%	1,615,957	7.4%	1,439,189	20.6%	1,008,752	72.1%
<b>Transit &amp; Trails Tax (2%)</b>	619,891	771,707	-19.7%	681,942	-9.1%	646,450	-4.1%	575,675	7.7%	403,501	53.6%
	<b>2,356,043</b>	<b>2,600,466</b>	<b>-9.4%</b>	<b>2,386,797</b>	<b>-1.3%</b>	<b>2,262,407</b>	<b>4.1%</b>	<b>2,014,864</b>	<b>16.9%</b>	<b>1,412,253</b>	<b>66.8%</b>

PRIOR YEAR COMPARISONS - YEAR-TO-DATE

Description	Dec-25	Dec-24	25 vs 24	Dec-23	25 vs 23	Dec-22	25 vs 22	Dec-21	25 vs 21	Dec-20	25 vs 20
<b>General, Supplemental &amp; Lodging Tax on:</b>											
Non-Lodging Sales (5%)	7,317,163	7,674,381	-4.7%	7,359,882	-0.6%	7,053,541	3.7%	5,644,341	29.6%	4,407,351	66.0%
Lodging Sales (7% after 7/1/24)	4,506,414	3,366,287	33.9%	3,314,057	36.0%	3,037,076	48.4%	2,468,369	82.6%	1,688,403	166.9%
	11,823,577	11,040,668	7.1%	10,673,939	10.8%	10,090,617	17.2%	8,112,710	45.7%	6,095,754	94.0%
<b>Transit &amp; Trails Tax (2%)</b>	4,216,989	4,494,548	-6.2%	4,269,574	-1.2%	4,036,315	4.5%	3,245,084	30.0%	2,438,302	72.9%
	<b>16,040,566</b>	<b>15,535,217</b>	<b>3.3%</b>	<b>14,943,513</b>	<b>7.3%</b>	<b>14,126,932</b>	<b>13.5%</b>	<b>11,357,794</b>	<b>41.2%</b>	<b>8,534,056</b>	<b>88.0%</b>



**TOTAL SALES TAX BY BUSINESS LOCATION**

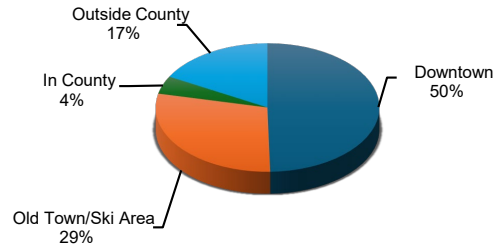
The following tables and graphs compare total sales tax revenues for the current month and YTD periods, by business location and industry sector. For lodging properties managed by a property management company, the lodging taxes are reported in the geographic area of the property management company location.

<b>MONTH</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
Downtown	1,061,544	1,126,531	-5.8%	1,028,053	3.3%	1,005,003	5.6%	936,377	13.4%	729,796	45.5%
Old Town/Ski Area	646,467	679,002	-4.8%	727,500	-11.1%	720,942	-10.3%	625,866	3.3%	341,749	89.2%
In County	81,146	81,949	-1.0%	71,803	13.0%	88,975	-8.8%	70,819	14.6%	69,909	16.1%
Outside County	566,886	712,985	-20.5%	559,441	1.3%	447,656	26.6%	381,802	48.5%	270,799	109.3%
<b>TOTAL</b>	<b>2,356,043</b>	<b>2,600,466</b>	<b>-9.4%</b>	<b>2,386,797</b>	<b>-1.3%</b>	<b>2,262,576</b>	<b>4.1%</b>	<b>2,014,864</b>	<b>16.9%</b>	<b>1,412,253</b>	<b>66.8%</b>

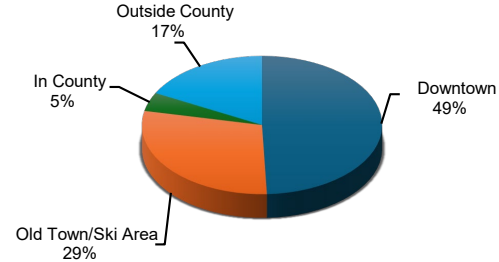
  

<b>YEAR-TO-DATE</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
Downtown	7,954,866	7,666,001	3.8%	7,163,287	11.1%	7,123,965	11.7%	6,279,451	26.7%	4,529,843	75.6%
Old Town/Ski Area	4,630,639	4,493,912	3.0%	4,654,992	-0.5%	4,118,560	12.4%	2,744,801	68.7%	2,287,508	102.4%
In County	722,390	679,022	6.4%	656,266	10.1%	614,264	17.6%	598,851	20.6%	535,363	34.9%
Outside County	2,732,670	2,696,282	1.3%	2,468,969	10.7%	2,270,143	20.4%	1,734,691	57.5%	1,181,342	131.3%
<b>TOTAL</b>	<b>16,040,566</b>	<b>15,535,217</b>	<b>3.3%</b>	<b>14,943,514</b>	<b>7.3%</b>	<b>14,126,932</b>	<b>13.5%</b>	<b>11,357,794</b>	<b>41.2%</b>	<b>8,534,056</b>	<b>88.0%</b>

**2025 - SALES TAX BY BUSINESS LOCATION**



**2024 - SALES TAX BY BUSINESS LOCATION**



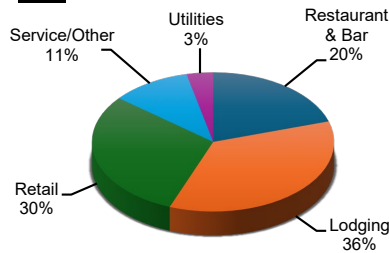
**TOTAL SALES TAX BY INDUSTRY SECTOR**

<b>MONTH</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
Restaurant & Bar	476,479	487,397	-2.2%	535,545	-11.0%	516,873	-7.8%	410,651	16.0%	235,130	102.6%
Lodging	838,951	826,203	1.5%	697,872	20.2%	643,962	30.3%	585,001	43.4%	430,153	95.0%
Retail	706,470	862,625	-18.1%	889,307	-20.6%	807,882	-12.6%	800,239	-11.7%	590,820	19.6%
Service/Other	250,479	335,384	-25.3%	180,722	38.6%	193,033	29.8%	145,319	72.4%	79,137	216.5%
Utilities	83,664	88,856	-5.8%	83,351	0.4%	100,826	-17.0%	73,654	13.6%	77,014	8.6%
<b>TOTAL</b>	<b>2,356,043</b>	<b>2,600,466</b>	<b>-9.4%</b>	<b>2,386,797</b>	<b>-1.3%</b>	<b>2,262,576</b>	<b>4.1%</b>	<b>2,014,864</b>	<b>16.9%</b>	<b>1,412,254</b>	<b>66.8%</b>

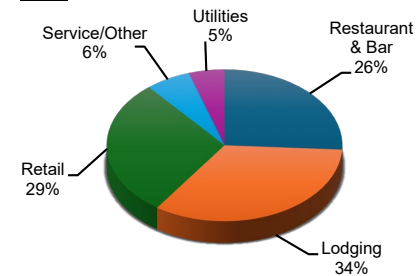
  

<b>YEAR-TO-DATE</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
Restaurant & Bar	4,061,668	4,025,107	0.9%	4,107,195	-1.1%	3,793,199	7.1%	2,837,699	43.1%	2,275,753	78.5%
Lodging	5,797,115	5,244,883	10.5%	4,639,679	24.9%	4,251,737	36.3%	3,455,717	67.8%	2,363,765	145.2%
Retail	4,461,050	4,539,672	-1.7%	4,630,335	-3.7%	4,591,575	-2.8%	3,910,560	14.1%	2,961,816	50.6%
Service/Other	896,440	960,758	-6.7%	811,111	10.5%	737,447	21.6%	501,817	78.6%	351,703	154.9%
Utilities	824,292	764,796	7.8%	755,193	9.1%	752,975	9.5%	652,002	26.4%	581,020	41.9%
<b>TOTAL</b>	<b>16,040,566</b>	<b>15,535,217</b>	<b>3.3%</b>	<b>14,943,513</b>	<b>7.3%</b>	<b>14,126,933</b>	<b>13.5%</b>	<b>11,357,795</b>	<b>41.2%</b>	<b>8,534,057</b>	<b>88.0%</b>

**2025 - SALES TAX REVENUE BY INDUSTRY**



**2024 - SALES TAX REVENUE BY INDUSTRY**



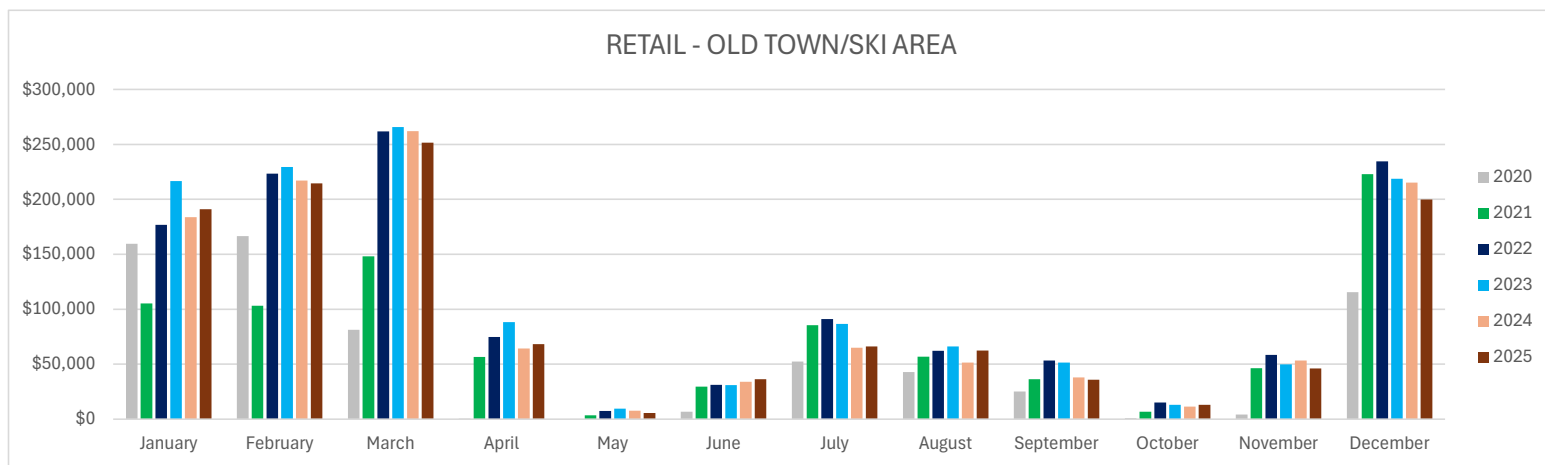
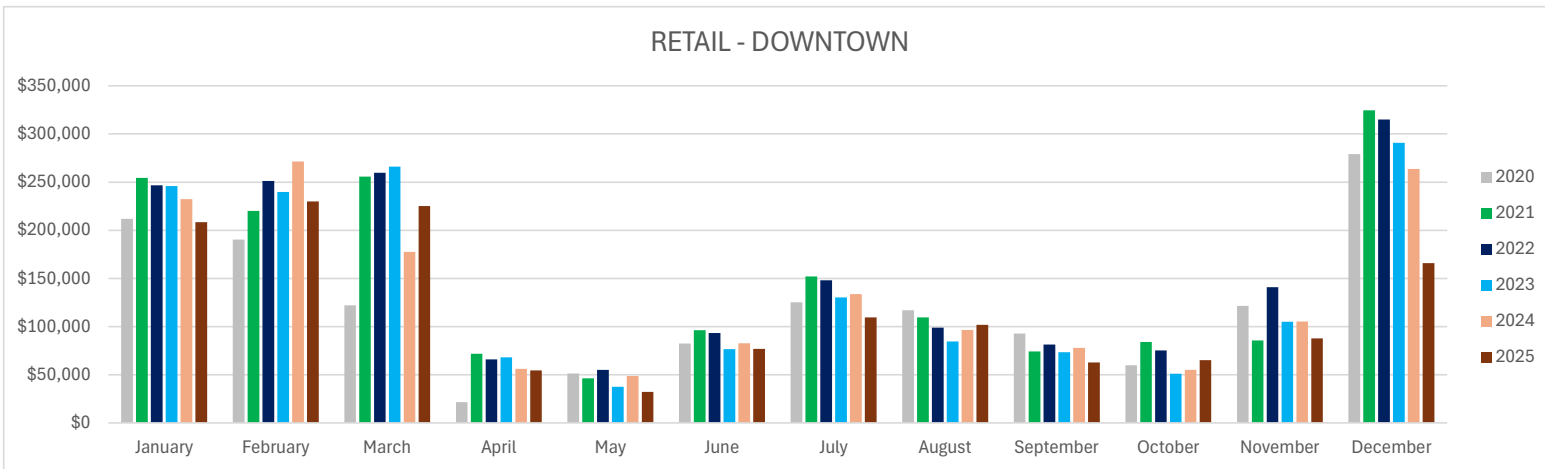
**COMPARISONS BY INDUSTRY AND BUSINESS LOCATION**

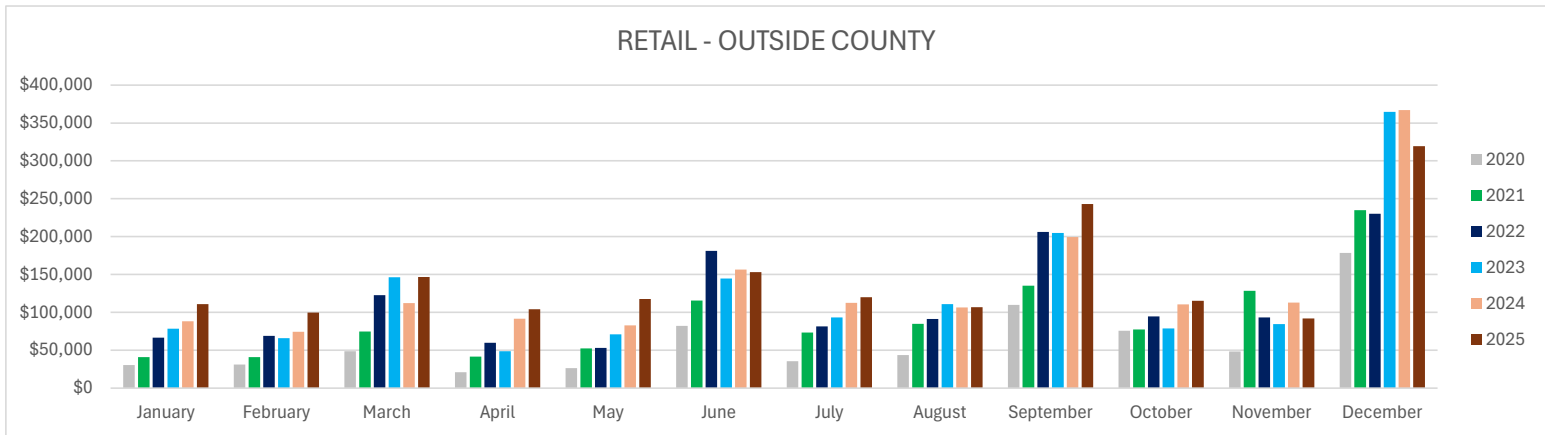
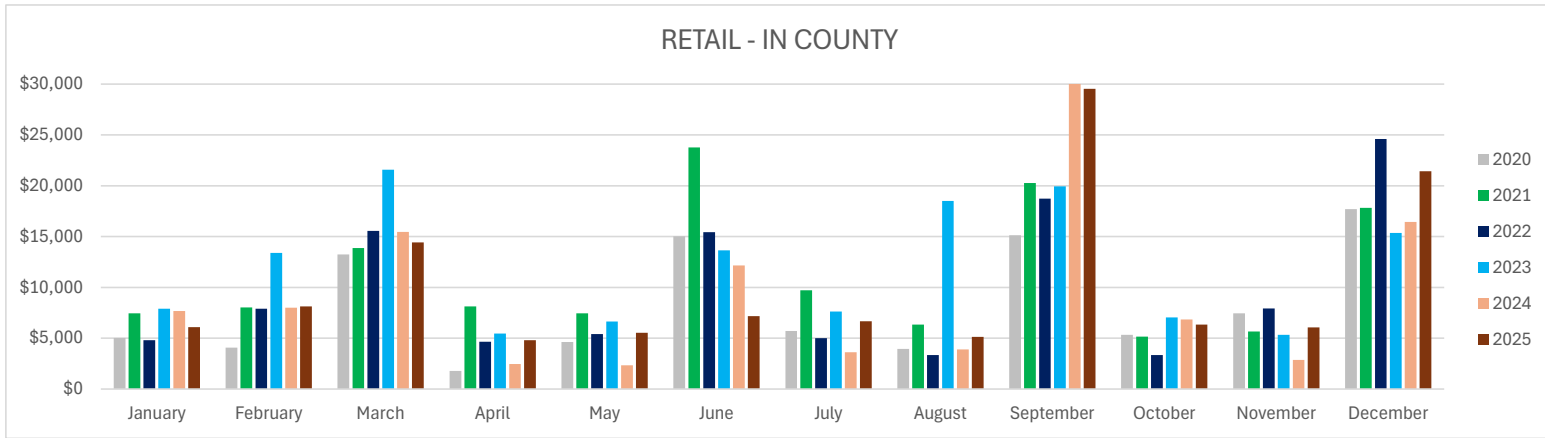
**RETAIL**

<b>MONTH</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
Downtown	165,892	263,762	-37.1%	290,737	-42.9%	314,900	-47.3%	324,480	-48.9%	279,027	-40.5%
Old Town/Ski Area	199,769	215,223	-7.2%	218,649	-8.6%	234,613	-14.9%	222,938	-10.4%	115,449	73.0%
In County	21,428	16,433	30.4%	15,358	39.5%	24,603	-12.9%	17,832	20.2%	17,710	21.0%
Outside County	319,381	367,207	-13.0%	364,563	-12.4%	233,766	36.6%	234,989	35.9%	178,634	78.8%
	<b>706,470</b>	<b>862,625</b>	<b>-18.1%</b>	<b>889,307</b>	<b>-20.6%</b>	<b>807,882</b>	<b>-12.6%</b>	<b>800,239</b>	<b>-11.7%</b>	<b>590,820</b>	<b>19.6%</b>

<b>YEAR-TO-DATE</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
Downtown	1,419,851	1,601,093	-11.3%	1,668,779	-14.9%	1,828,535	-22.4%	1,774,444	-20.0%	1,474,729	-3.7%
Old Town/Ski Area	1,190,301	1,203,757	-1.1%	1,326,745	-10.3%	1,291,540	-7.8%	901,757	32.0%	655,891	81.5%
In County	121,339	117,901	2.9%	142,466	-14.8%	118,240	2.6%	133,619	-9.2%	99,076	22.5%
Outside County	1,729,559	1,616,921	7.0%	1,492,345	15.9%	1,353,260	27.8%	1,100,740	57.1%	732,120	136.2%
	<b>4,461,050</b>	<b>4,539,672</b>	<b>-1.7%</b>	<b>4,630,335</b>	<b>-3.7%</b>	<b>4,591,575</b>	<b>-2.8%</b>	<b>3,910,560</b>	<b>14.1%</b>	<b>2,961,816</b>	<b>50.6%</b>

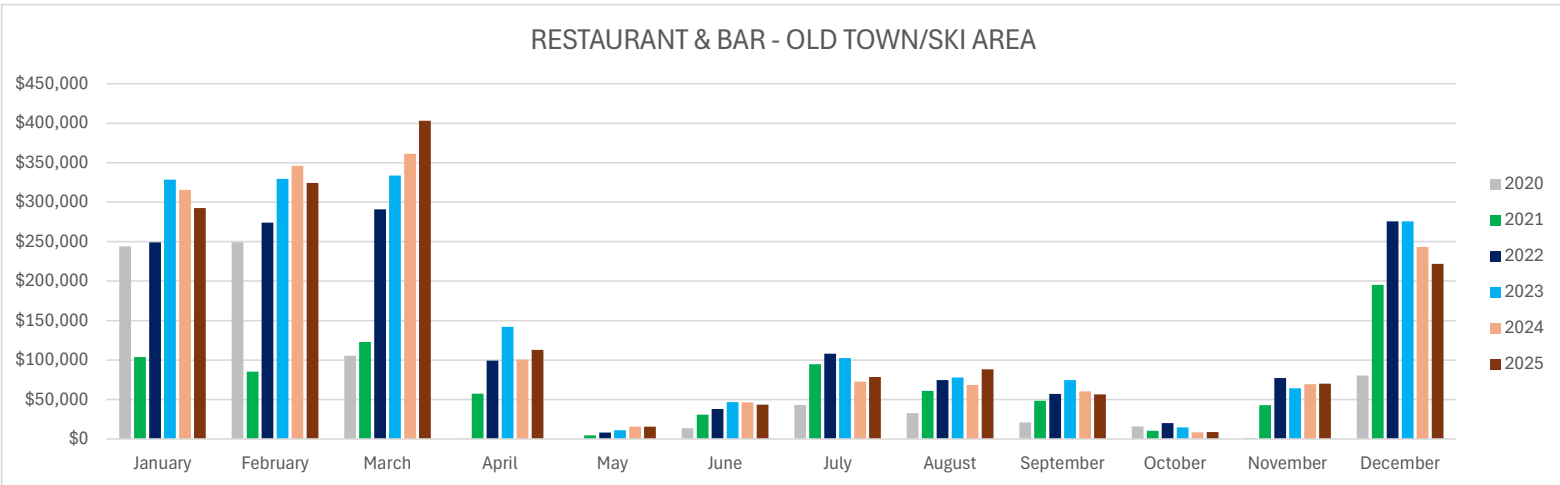
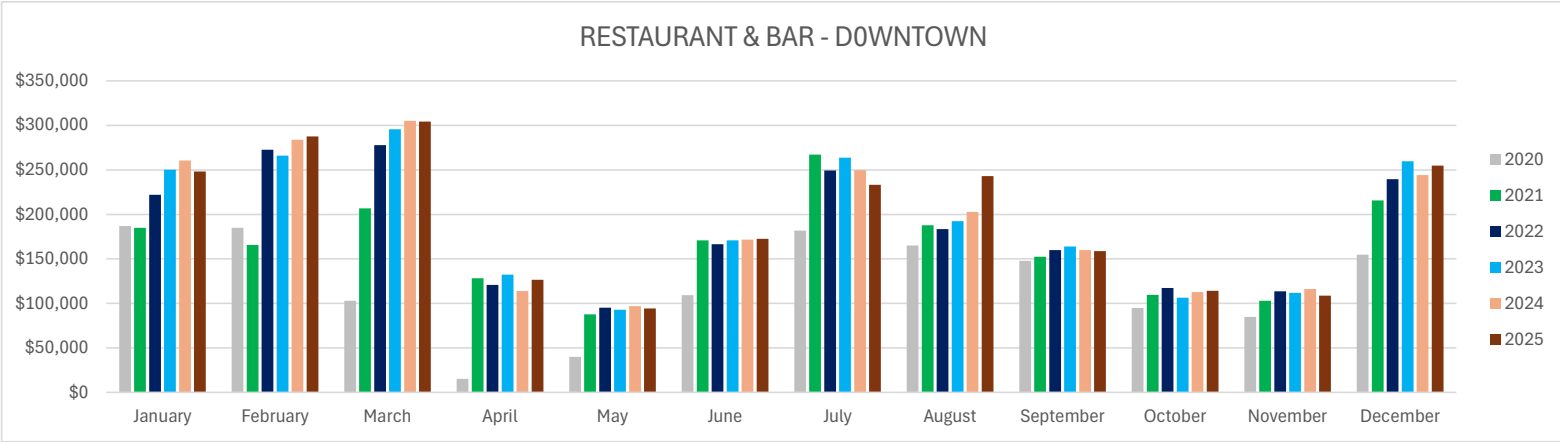




**RESTAURANT & BAR**

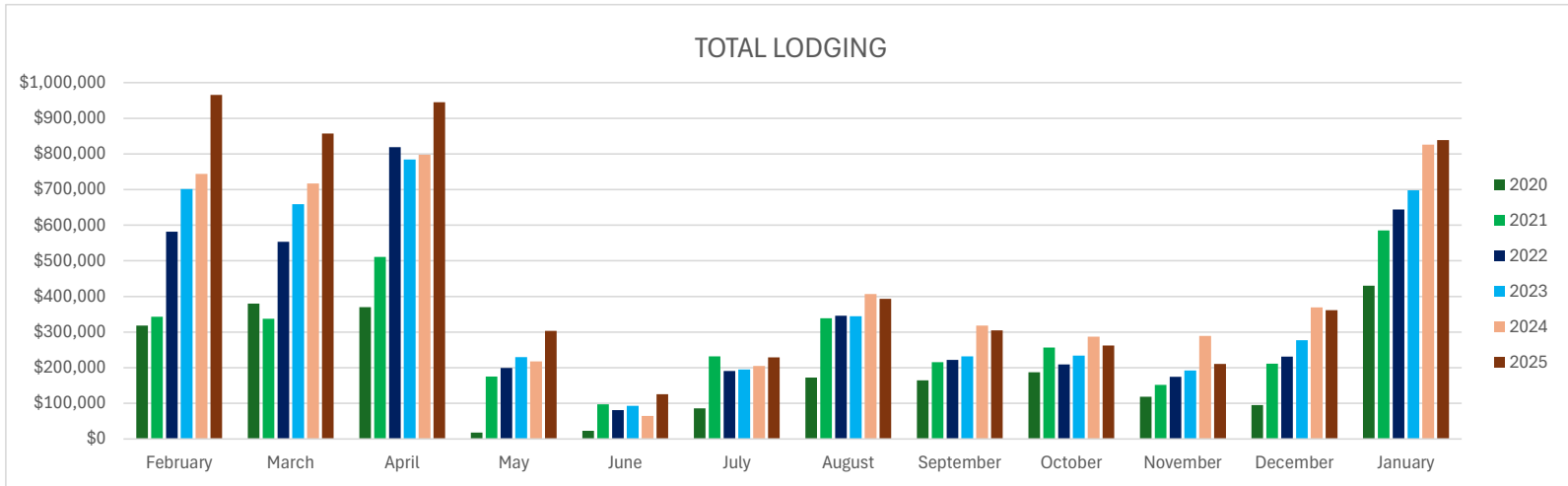
<b>MONTH</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
Downtown	254,784	244,116	4.4%	259,780	-1.9%	240,366	6.0%	215,542	18.2%	154,613	64.8%
Old Town/Ski Area	221,695	243,281	-8.9%	275,765	-19.6%	276,507	-19.8%	195,109	13.6%	80,517	175.3%
	<b>476,479</b>	<b>487,397</b>	<b>-2.2%</b>	<b>535,545</b>	<b>-11.0%</b>	<b>516,873</b>	<b>-7.8%</b>	<b>410,651</b>	<b>16.0%</b>	<b>235,130</b>	<b>102.6%</b>

<b>YEAR-TO-DATE</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
Downtown	2,346,039	2,316,521	1.3%	2,305,985	1.7%	2,219,897	5.7%	1,979,777	18.5%	1,467,864	59.8%
Old Town/Ski Area	1,715,629	1,708,586	0.4%	1,801,210	-4.8%	1,573,302	9.0%	857,922	100.0%	807,889	112.4%
	<b>4,061,668</b>	<b>4,025,107</b>	<b>0.9%</b>	<b>4,107,195</b>	<b>-1.1%</b>	<b>3,793,199</b>	<b>7.1%</b>	<b>2,837,699</b>	<b>43.1%</b>	<b>2,275,753</b>	<b>78.5%</b>



**LODGING**

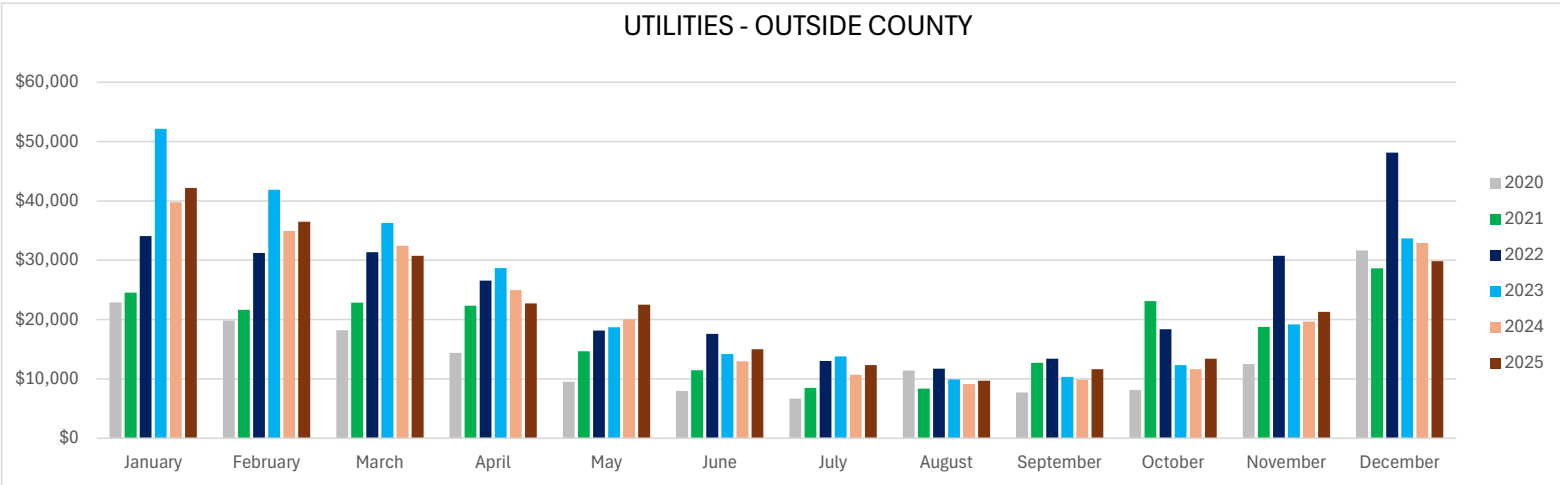
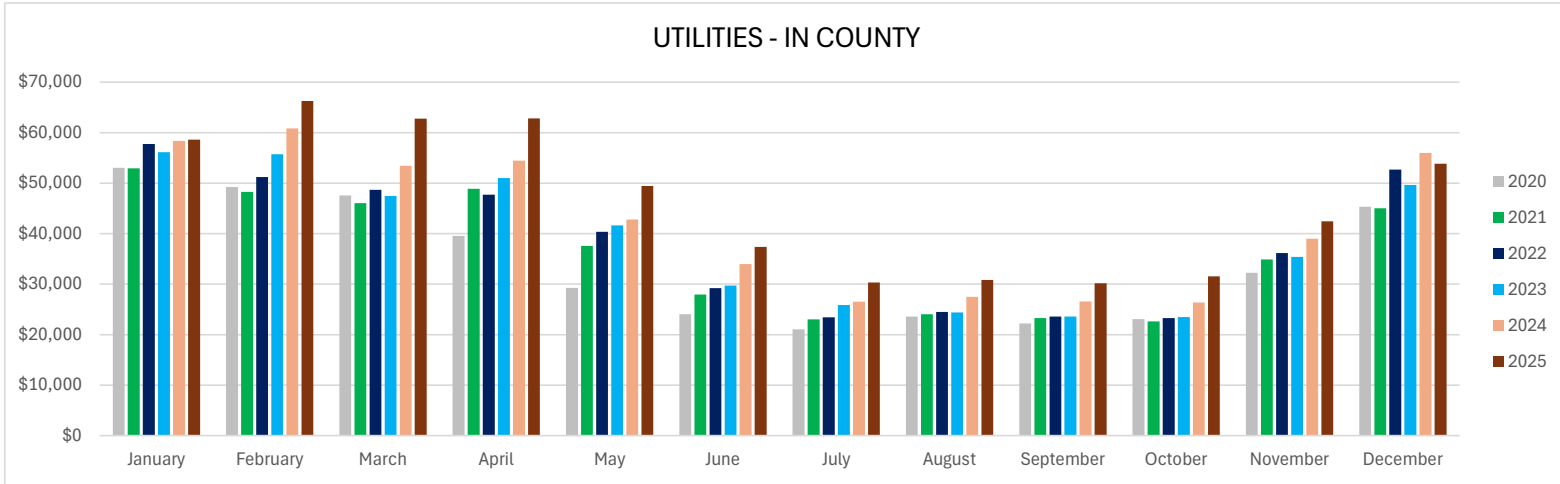
	<u>Dec-25</u>	<u>Dec-24</u>	<u>25 vs 24</u>	<u>Dec-23</u>	<u>25 vs 23</u>	<u>Dec-22</u>	<u>25 vs 22</u>	<u>Dec-21</u>	<u>25 vs 21</u>	<u>Dec-20</u>	<u>25 vs 20</u>
<b>MONTH</b>	838,951	826,203	1.5%	697,872	20.2%	643,962	30.3%	585,001	43.4%	430,153	95.0%
<b>YEAR-TO-DATE</b>	5,797,115	5,244,883	10.5%	4,639,679	24.9%	4,251,737	36.3%	3,455,717	67.8%	2,363,765	145.2%



**UTILITIES**

<b>MONTH</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
In County	53,828	55,955	-3.8%	49,660	8.4%	52,662	2.2%	45,027	19.5%	45,337	18.7%
Outside County	29,836	32,901	-9.3%	33,691	-11.4%	48,164	-38.1%	28,627	4.2%	31,677	-5.8%
	<b>83,664</b>	<b>88,856</b>	<b>-5.8%</b>	<b>83,351</b>	<b>0.4%</b>	<b>100,826</b>	<b>-17.0%</b>	<b>73,654</b>	<b>13.6%</b>	<b>77,014</b>	<b>8.6%</b>

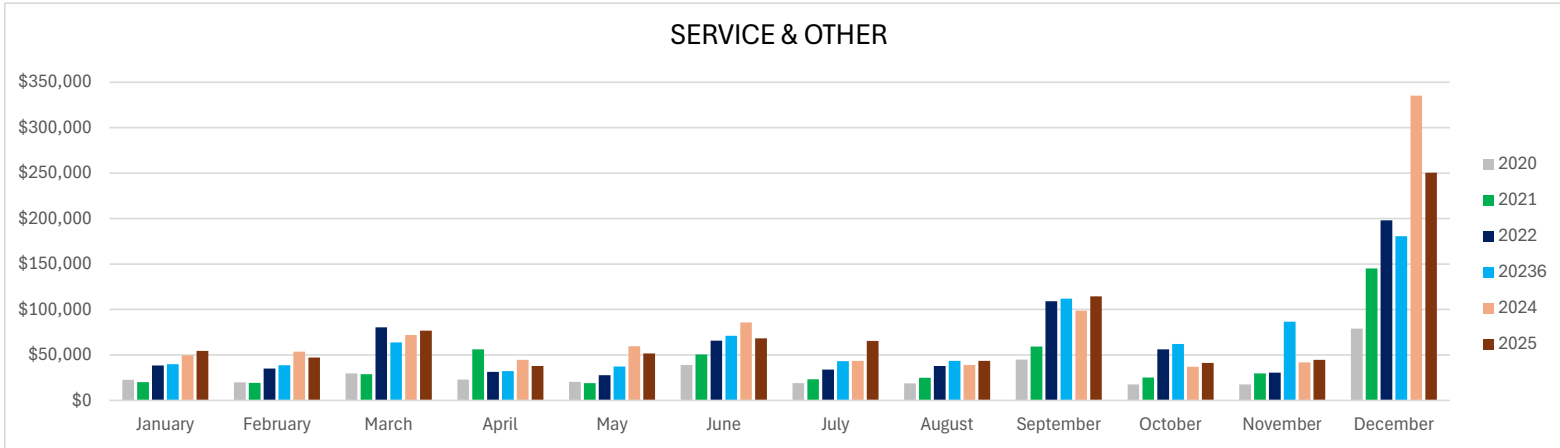
<b>YEAR-TO-DATE</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
In County	556,381	505,729	10.0%	463,992	19.9%	458,558	21.3%	434,418	28.1%	410,119	35.7%
Outside County	267,912	259,067	3.4%	291,201	-8.0%	294,417	-9.0%	217,584	23.1%	170,901	56.8%
	<b>824,292</b>	<b>764,796</b>	<b>7.8%</b>	<b>755,193</b>	<b>9.1%</b>	<b>752,975</b>	<b>9.5%</b>	<b>652,002</b>	<b>26.4%</b>	<b>581,020</b>	<b>41.9%</b>



**SERVICE & OTHER**

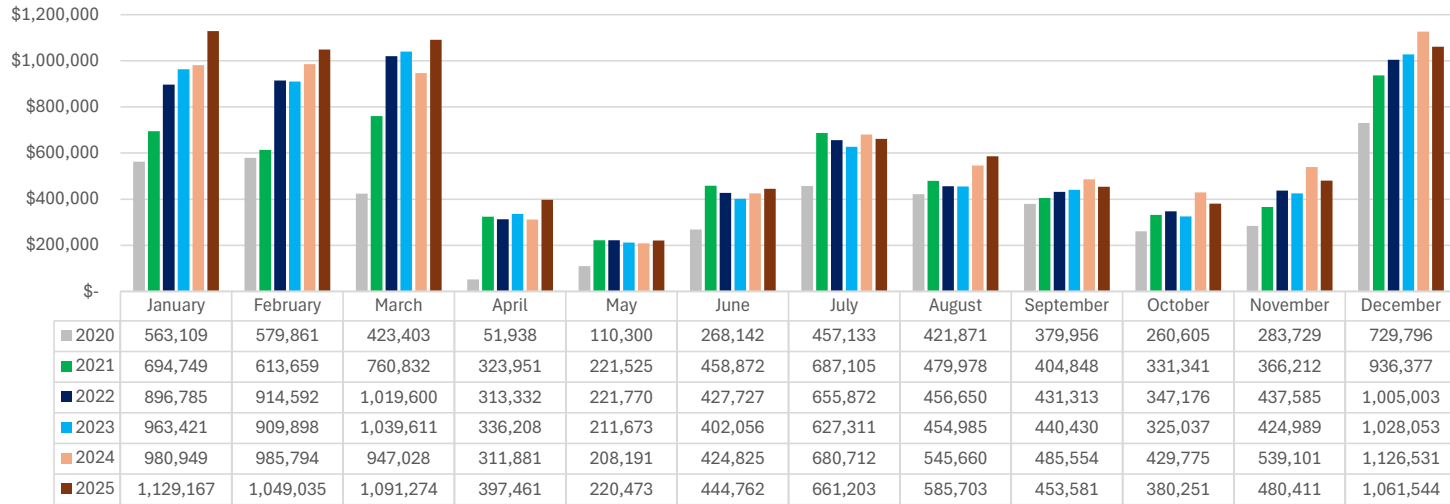
<b>MONTH</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
Downtown	24,249	10,276	136.0%	10,026	141.9%	8,005	202.9%	15,320	58.3%	7,816	210.2%
Old Town/Ski Area	2,672	2,672	0.0%	2,724	-1.9%	7,423	-64.0%	3,882	-31.2%	4,040	-33.9%
In County	5,890	9,561	-38.4%	6,785	-13.2%	11,710	-49.7%	7,931	-25.7%	6,793	-13.3%
Outside County	217,669	312,875	-30.4%	161,187	35.0%	165,726	31.3%	118,186	84.2%	60,488	259.9%
	<b>250,479</b>	<b>335,384</b>	<b>-25.3%</b>	<b>180,722</b>	<b>38.6%</b>	<b>192,864</b>	<b>29.9%</b>	<b>145,319</b>	<b>72.4%</b>	<b>79,137</b>	<b>216.5%</b>

<b>YEAR-TO-DATE</b>	<b>Dec-25</b>	<b>Dec-24</b>	<b>25 vs 24</b>	<b>Dec-23</b>	<b>25 vs 23</b>	<b>Dec-22</b>	<b>25 vs 22</b>	<b>Dec-21</b>	<b>25 vs 21</b>	<b>Dec-20</b>	<b>25 vs 20</b>
Downtown	81,626	41,166	98.3%	43,728	86.7%	43,183	89.0%	21,649	277.0%	15,271	434.5%
Old Town/Ski Area	34,944	43,906	-20.4%	32,114	8.8%	34,341	1.8%	33,270	5.0%	33,430	4.5%
In County	44,670	55,391	-19.4%	49,793	-10.3%	37,456	19.3%	30,537	46.3%	24,681	81.0%
Outside County	735,200	820,295	-10.4%	685,476	7.3%	622,467	18.1%	416,361	76.6%	278,321	164.2%
	<b>896,440</b>	<b>960,758</b>	<b>-6.7%</b>	<b>811,111</b>	<b>10.5%</b>	<b>737,447</b>	<b>21.6%</b>	<b>501,817</b>	<b>78.6%</b>	<b>351,703</b>	<b>154.9%</b>

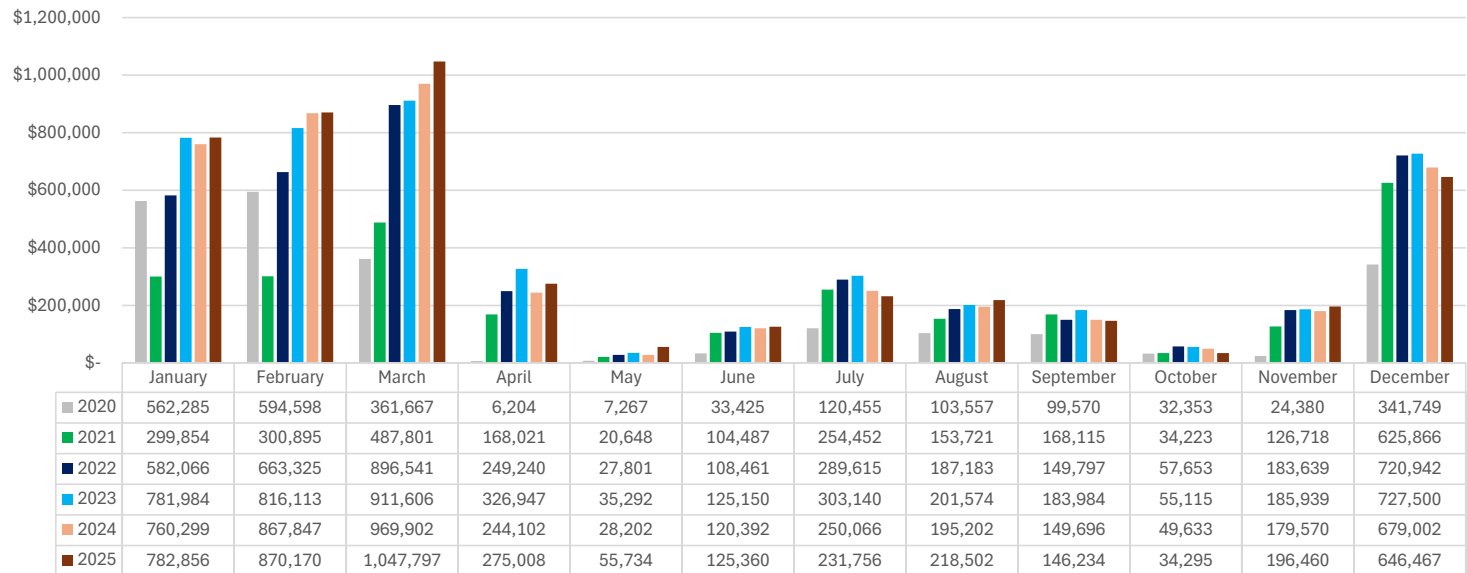


**SUPPLEMENTAL INFORMATION**

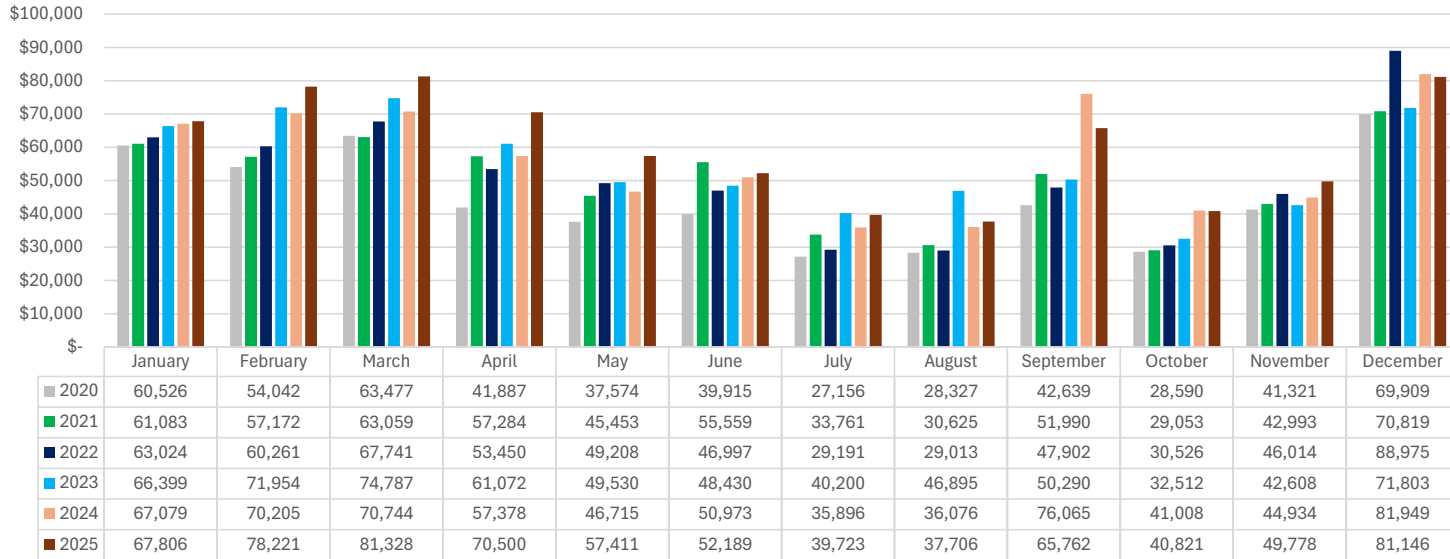
**TOAL SALES TAX - DOWNTOWN**



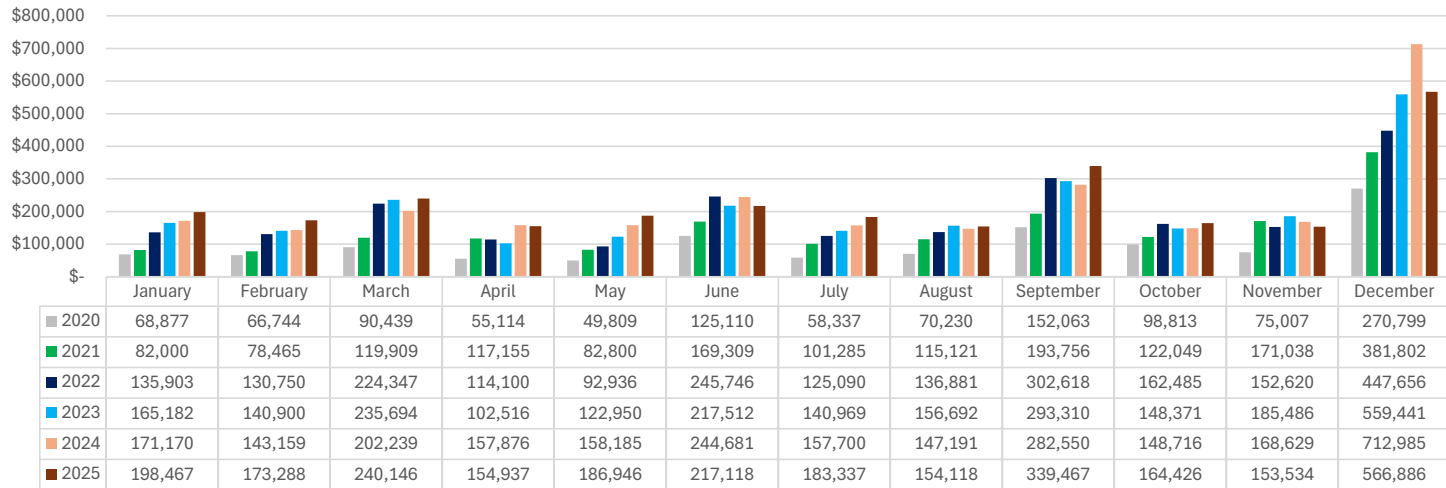
**TOAL SALES TAX - OLD TOWN/SKI AREA**



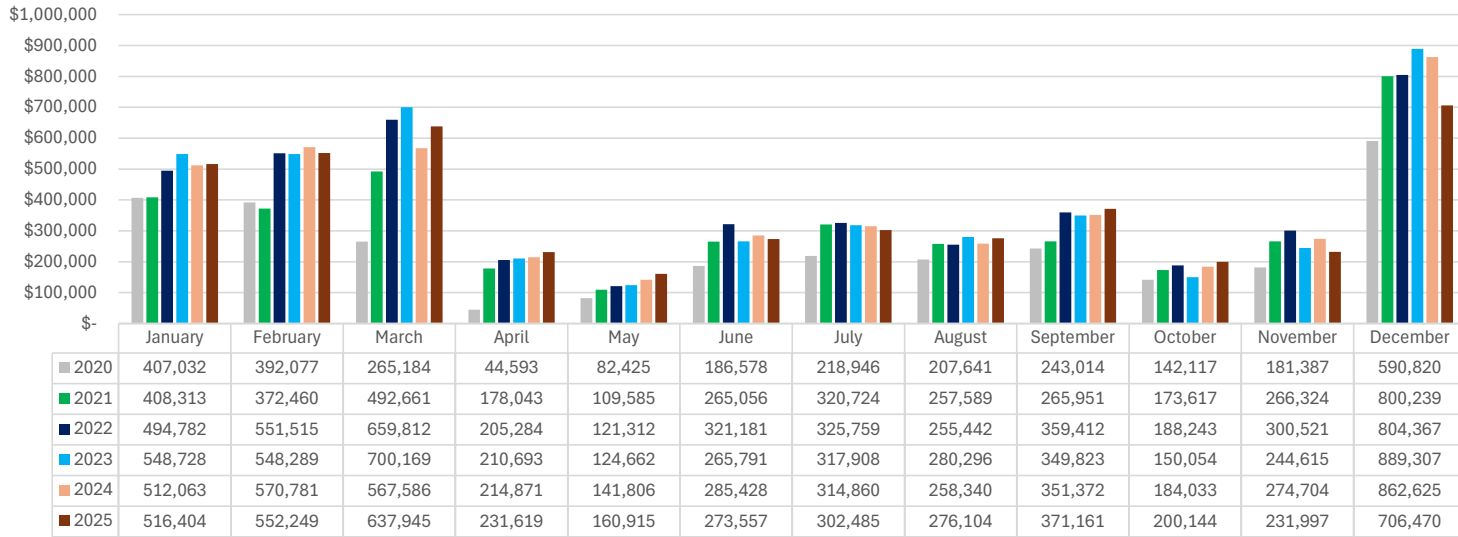
TOTAL SALES TAX - IN COUNTY



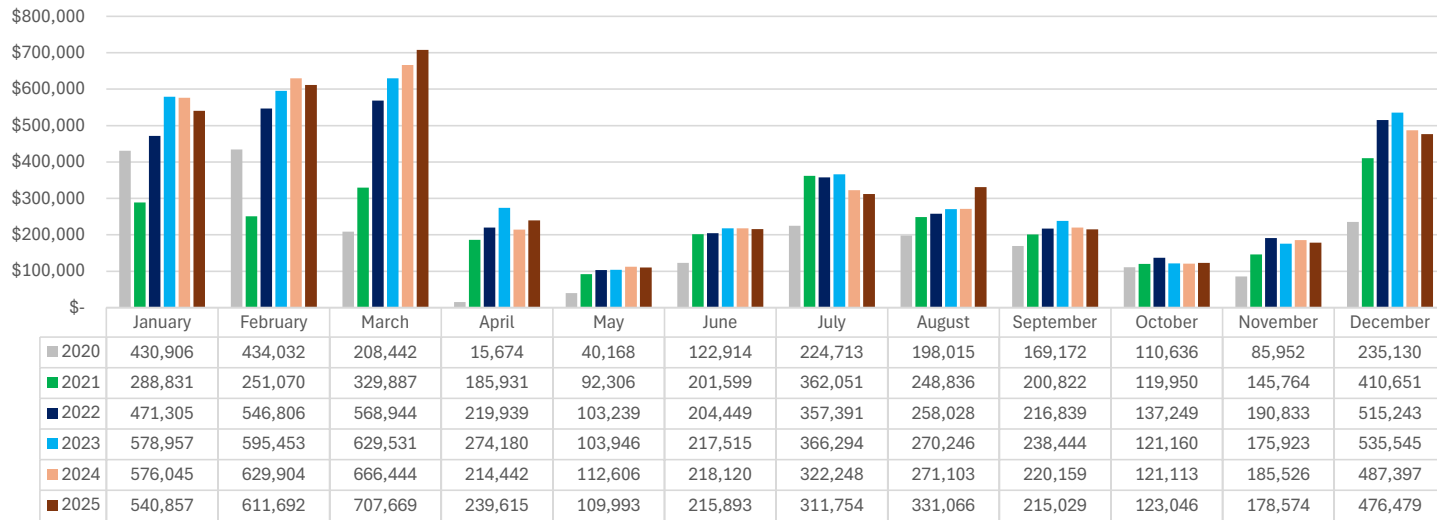
TOTAL SALES TAX - OUTSIDE COUNTY



TOTAL SALES TAX - RETAIL



TOTAL SALES TAX - RESTAURANT & BAR



TOTAL SALES TAX - LODGING

