

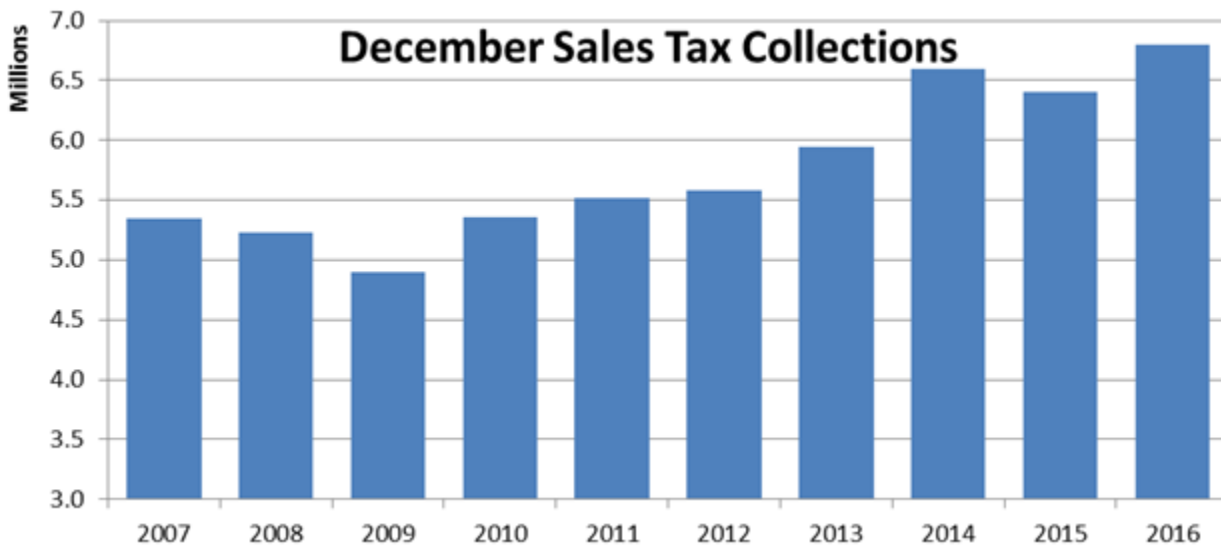
Bruggen, John

From: Bruggen, John
Sent: Wednesday, December 14, 2016 3:26 PM
To: Aluotto, Jeff; Anderson, Lisa; Bell, Gena; Daria, Lisa; 'Garvey, Deb'; Hammersmith, Richard; Hanekamp, Lanita; 'Jarvis, Greg'; Monzel, Chris; Portune, Todd; Davis, Erica; Webb, Lisa; Weckbach, Jeff; Wise, Kellie; Deters, Dennis; Paquette, Traci; Boettcher, Andrea; Denise Driehaus; Parks, Victoria
Subject: Sales Tax - December 2016
Attachments: Sales Tax 12-16.pdf

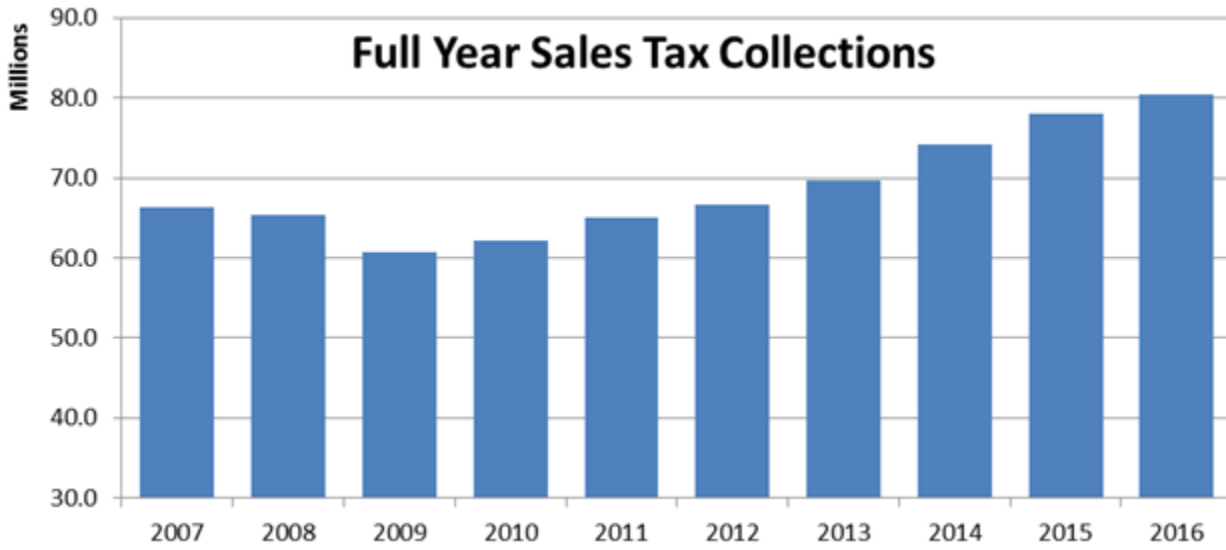
Commissioners:

Attached is your sales tax update for December, representing sales from September 2016.

Sales tax performed 6.1% better in December 2016 than 2015, for an increase of \$392K from last year. The variance from budget is an increase of \$204K, or 3.1%. As you might guess from those figures, we anticipated about half the growth, as December 2015 was depressed by \$300K in refunds and audit adjustments. Refunds decreased by \$180K from December 2015. Regular sales tax performed very strongly, up 8.8% (+106K), but consumer's use tax fell substantially (-21%, \$96K).



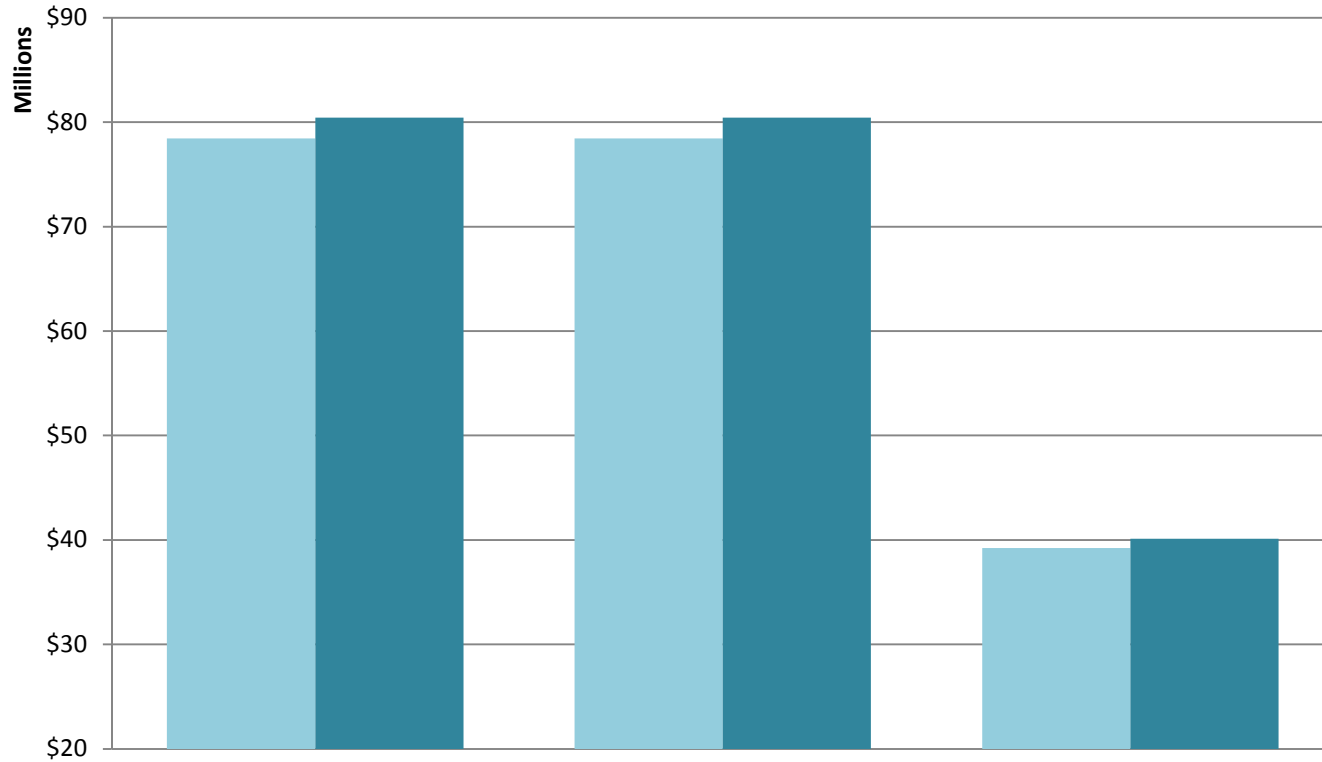
Full-year collections are up 3.15%, or \$2.46M, over 2015. They exceeded budget by \$2.0M, or 2.5%. The attached detail includes your year-end summaries that track performance of both the general fund and stadium fund taxes from inception.



JPB

John P. Bruggen
Budget Director
[Hamilton County Office of Budget and Strategic Initiatives](#)
603 County Administration Building
138 East Court Street
Cincinnati, Ohio 45202-1226
513-946-4316

To: Dennis Deters, Chris Monzel, Todd Portune, Jeff Aluotto, Erica Davis, John P. Bruggen, Traci Paquette
 RE: Sales Tax Collections through December 2016

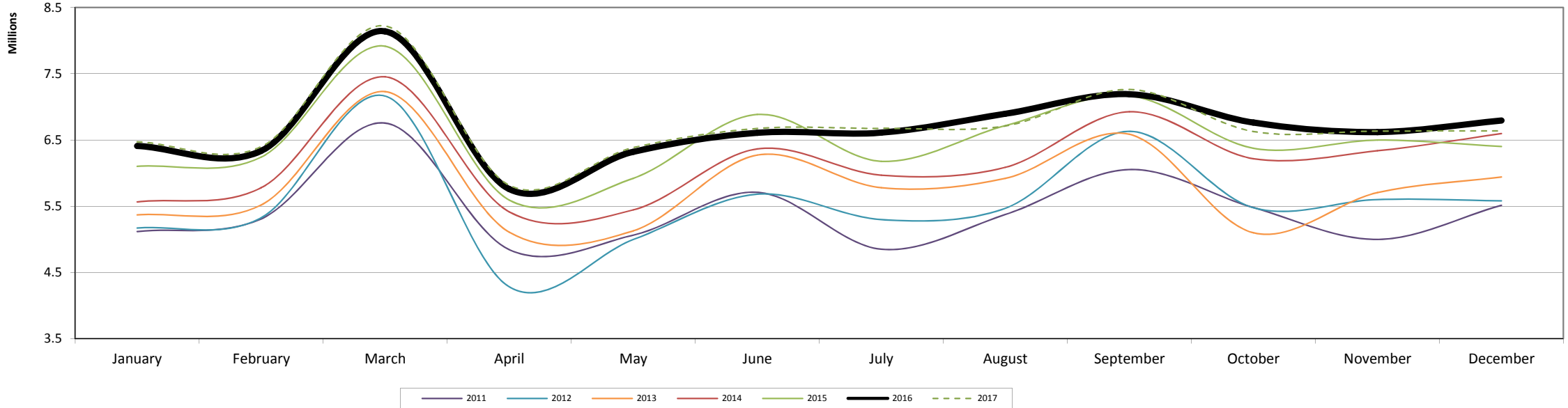


	General Fund	Restricted Fund	Union Terminal
2016 Budget	78,439,000	78,439,000	39,219,500
2016 Projected	80,440,955	80,440,955	40,109,432
\$ Variance	2,001,955	2,001,955	889,932
% Variance	2.55%	2.55%	2.27%

Note: Month is receipt by Hamilton County, collection by the state is two months prior and payment by the consumer is three months prior.

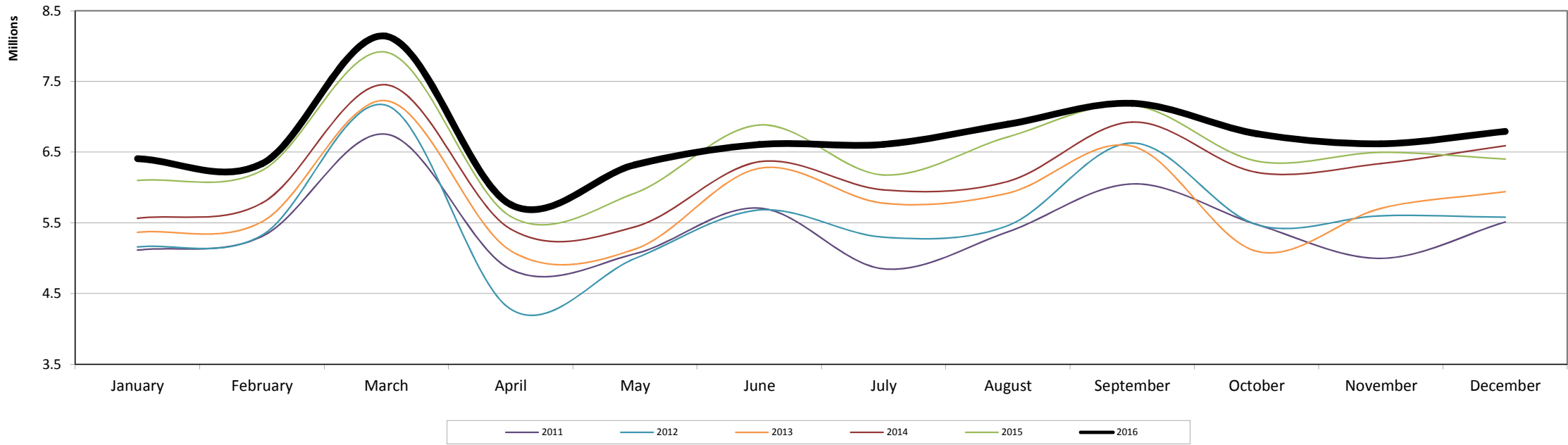
SALES TAX PROJECTION - GENERAL FUND

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Variance from Prior Year		Variance from Budget		2017
												\$	%	\$	%	
January	5,030,850	5,231,558	5,397,955	5,220,974	4,966,638	5,116,857	5,168,216	5,367,653	5,564,548	6,099,753	6,408,104	308,351	5.06%	254,104	4.13%	6,472,000
February	4,693,077	5,146,051	5,270,014	4,943,385	4,767,276	5,307,483	5,324,509	5,517,589	5,778,727	6,240,222	6,335,553	95,331	1.53%	39,553	0.63%	6,398,000
March	6,442,052	7,632,289	7,135,652	6,946,346	6,483,461	6,754,912	7,162,789	7,228,505	7,453,200	7,914,413	8,139,342	224,929	2.84%	154,342	1.93%	8,220,000
April	4,921,740	4,687,790	4,513,317	4,717,906	4,498,777	4,842,617	4,280,512	5,106,813	5,414,253	5,591,987	5,758,999	167,012	2.99%	117,999	2.09%	5,816,000
May	5,115,466	5,016,787	5,062,954	4,555,078	4,408,364	5,062,098	4,994,551	5,126,664	5,443,453	5,920,244	6,320,981	400,736	6.77%	347,981	5.83%	6,384,000
June	5,341,656	5,646,946	5,441,745	4,680,059	5,573,680	5,708,736	5,680,584	6,271,284	6,364,709	6,884,327	6,607,782	(276,545)	-4.02%	(338,218)	-4.87%	6,673,000
July	5,201,733	5,175,149	5,553,649	4,731,203	4,921,303	4,848,988	5,297,235	5,777,711	5,968,151	6,177,096	6,609,886	432,790	7.01%	377,886	6.06%	6,675,000
August	5,164,405	5,970,636	5,327,622	4,943,100	5,127,406	5,373,402	5,467,607	5,919,641	6,086,170	6,715,452	6,894,983	179,531	2.67%	402,983	6.21%	6,711,000
September	6,164,804	6,095,622	6,179,676	5,424,395	5,782,198	6,052,468	6,629,800	6,585,117	6,926,162	7,165,281	7,190,803	25,522	0.36%	(38,197)	-0.53%	7,262,000
October	5,465,692	5,377,141	5,306,600	4,631,908	5,210,882	5,478,668	5,475,868	5,097,195	6,216,415	6,374,439	6,761,809	387,371	6.08%	329,809	5.13%	6,627,000
November	5,126,408	5,053,999	5,011,999	4,942,507	5,088,327	4,997,043	5,600,078	5,704,138	6,335,758	6,496,972	6,619,190	122,219	1.88%	149,190	2.31%	6,634,000
December	5,379,670	5,346,891	5,226,050	4,901,765	5,352,692	5,512,492	5,581,085	5,941,558	6,594,674	6,401,396	6,793,523	392,127	6.13%	204,523	3.10%	6,636,000
Total	64,047,553	66,380,859	65,427,233	60,638,624	62,181,004	65,055,764	66,662,835	69,643,868	74,146,221	77,981,582	80,440,955	2,459,374	3.15%	2,001,955	2.55%	80,508,000
Variance/Prior Yr	-0.07%	3.64%	-1.44%	-7.32%	2.54%	4.62%	2.47%	4.47%	6.46%	5.17%	3.15%					0.08%
Budget	65,960,417	64,748,320	67,600,012	63,887,000	57,560,000	60,900,000	64,050,000	65,635,000	68,391,000	72,250,000	78,439,000	2017 Growth Assumption: 1.00%				
Budget Var/Prior Yr	2.91%	1.09%	1.84%	-2.35%	-5.08%	-2.06%	-1.55%	-1.54%	-1.80%	-2.56%	0.59%					



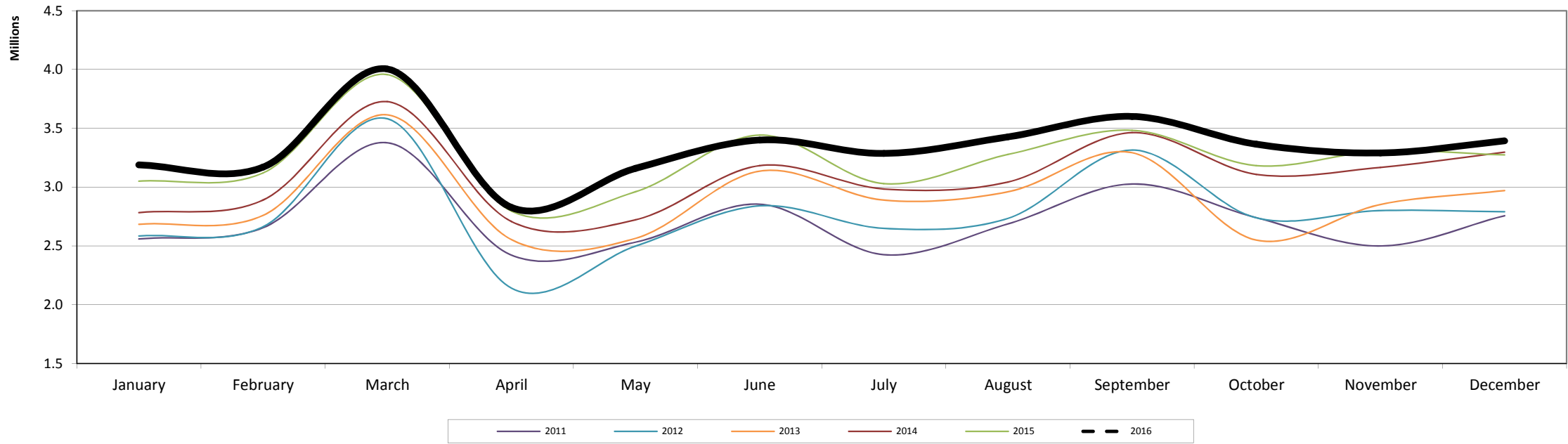
SALES TAX PROJECTION - RESTRICTED FUND

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Variance from Prior Year		Variance from Budget	
												\$	%	\$	%
January	5,030,635	5,228,820	5,398,816	5,219,714	4,965,103	5,113,696	5,158,405	5,367,006	5,564,548	6,100,570	6,408,104	307,534	5.04%	254,104	4.13%
February	4,688,642	5,143,983	5,269,912	4,943,050	4,767,275	5,305,900	5,324,214	5,513,864	5,778,714	6,240,222	6,335,553	95,331	1.53%	39,553	0.63%
March	6,436,983	7,499,837	7,135,443	6,947,406	6,483,139	6,754,043	7,162,479	7,227,515	7,453,200	7,913,993	8,139,342	225,349	2.85%	154,342	1.93%
April	4,926,278	4,684,252	4,513,285	4,717,949	4,498,140	4,842,151	4,280,088	5,106,778	5,413,191	5,591,033	5,758,999	167,966	3.00%	117,999	2.09%
May	5,114,243	5,014,955	5,062,889	4,570,223	4,407,447	5,062,033	4,994,392	5,126,618	5,443,434	5,919,893	6,320,981	401,087	6.78%	347,981	5.83%
June	5,341,020	5,646,982	5,437,585	4,679,796	5,567,280	5,708,548	5,680,584	6,271,392	6,364,322	6,884,327	6,607,782	(276,545)	-4.02%	(338,218)	-4.87%
July	5,201,315	5,174,278	5,552,960	4,723,136	4,921,096	4,848,956	5,297,210	5,777,004	5,966,572	6,177,096	6,609,886	432,790	7.01%	377,886	6.06%
August	5,161,344	5,969,554	5,310,531	4,943,030	5,127,404	5,372,958	5,461,046	5,919,641	6,085,523	6,715,452	6,894,983	179,531	2.67%	402,983	6.21%
September	6,164,508	6,093,007	6,173,552	5,423,982	5,781,931	6,050,148	6,629,799	6,585,026	6,926,025	7,165,281	7,190,803	25,522	0.36%	(38,197)	-0.53%
October	5,459,866	5,376,640	5,302,060	4,628,955	5,210,605	5,477,319	5,474,957	5,097,193	6,214,544	6,374,439	6,761,809	387,371	6.08%	329,809	5.13%
November	5,125,446	5,053,076	5,002,768	4,931,589	5,088,194	4,997,018	5,599,889	5,703,737	6,339,685	6,496,972	6,619,190	122,219	1.88%	149,190	2.31%
December	5,371,852	5,346,780	5,220,918	4,901,392	5,353,844	5,511,268	5,579,213	5,940,939	6,591,480	6,401,396	6,793,523	392,127	6.13%	204,523	3.10%
Total	64,022,133	66,232,164	65,380,719	60,630,222	62,171,458	65,044,037	66,642,275	69,636,714	74,141,238	77,980,673	80,440,955	3,839,436	4.92%	2,001,955	2.55%
Variance/Prior Yr	-0.01%	3.45%	-1.29%	-7.27%	2.54%	4.62%	2.46%	4.49%	6.47%	5.18%	3.15%				
Budget	65,960,417	64,748,320	67,600,012	63,887,000	57,560,000	60,900,000	64,050,000	65,635,000	68,391,000	72,250,000	78,439,000				
Budget Var/Prior Yr	3.01%	1.13%	2.07%	-2.28%	-5.06%	-2.05%	-1.53%	-1.51%	-1.79%	-2.55%	0.59%				



SALES TAX PROJECTION - UNION TERMINAL

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Variance from Prior Year		Variance from Budget		
												\$	%	\$	%	
January	2,515,425	2,615,779	2,698,977	2,610,487	2,483,319	2,558,429	2,584,108	2,683,826	2,782,274	-	3,187,986	138,110	4.53%	110,986	3.61%	
February	2,346,538	2,573,025	2,635,007	2,471,693	2,383,638	2,653,742	2,662,254	2,758,794	2,889,364	-	3,169,588	49,477	1.59%	21,588	0.69%	
March	3,221,026	3,816,145	3,567,826	3,473,173	3,241,730	3,377,456	3,581,395	3,614,253	3,726,600	-	4,004,638	47,431	1.20%	12,138	0.30%	
April	2,460,870	2,343,895	2,256,658	2,358,953	2,249,389	2,421,308	2,140,256	2,553,407	2,707,126	-	2,826,932	30,938	1.11%	6,432	0.23%	
May	2,557,733	2,508,394	2,531,477	2,277,539	2,204,182	2,531,049	2,497,276	2,563,332	2,721,726	-	3,158,567	198,445	6.70%	172,067	5.76%	
June	2,670,828	2,823,473	2,720,872	2,340,029	2,786,840	2,854,368	2,840,292	3,135,642	3,182,354	131,835	3,400,266	(41,897)	-1.22%	(72,734)	-2.09%	
July	2,600,867	2,587,574	2,776,824	2,365,601	2,460,651	2,424,494	2,648,618	2,888,855	2,984,076	3,029,066	3,285,666	256,600	8.47%	169,666	5.44%	
August	2,582,202	2,985,318	2,663,811	2,471,550	2,563,703	2,686,701	2,733,804	2,959,821	3,043,085	3,277,196	3,427,160	149,964	4.58%	181,160	5.58%	
September	3,082,402	3,047,811	3,089,838	2,712,197	2,891,099	3,026,234	3,314,900	3,292,558	3,463,081	3,483,333	3,601,000	117,666	3.38%	(13,500)	-0.37%	
October	2,732,846	2,688,571	2,653,300	2,315,954	2,605,441	2,739,334	2,737,934	2,548,597	3,108,208	3,182,596	3,364,566	181,970	5.72%	148,566	4.62%	
November	2,563,204	2,527,000	2,506,000	2,471,253	2,544,164	2,498,521	2,800,039	2,852,069	3,167,879	3,308,477	3,290,100	(18,377)	-0.56%	55,100	1.70%	
December	2,689,835	2,673,446	2,613,025	2,450,882	2,676,346	2,756,246	2,790,543	2,970,779	3,297,337	3,273,244	3,392,963	119,718	3.66%	98,463	2.99%	
Total	32,023,777	33,190,429	32,713,616	30,319,312	31,090,502	32,527,882	33,331,417	34,821,934	37,073,110	19,685,747	40,109,432	1,230,046	3.15%	889,932	2.27%	
Variance/Prior Yr	-0.07%	3.64%	-1.44%	-7.32%	2.54%	4.62%	2.47%	4.47%	6.46%	3.26%	2.87%	<i>Data prior to July 2015 is one-half of General Fund collections, presented for context only.</i>				
Budget											18,356,000	39,219,500				
Budget Var/Prior Yr											-3.71%	0.59%				



First Half-Cent Sales Tax History

Year	Collection	% Variance
1970	2,476,286	
1971	8,158,993	
1972	9,018,296	10.53%
1973	10,090,617	11.89%
1974	10,639,012	5.43%
1975	11,473,571	7.84%
1976	12,669,898	10.43%
1977	14,627,742	15.45%
1978	15,711,490	7.41%
1979	17,209,948	9.54%
1980	18,333,971	6.53%
1981	19,848,336	8.26%
1982	19,636,477	-1.07%
1983	21,845,866	11.25%
1984	25,083,507	14.82%
1985	27,945,085	11.41%
1986	30,879,723	10.50%
1987	31,788,378	2.94%
1988	35,211,708	10.77%
1989	36,883,021	4.75%
1990	38,799,671	5.20%
1991	38,724,128	-0.19%
1992	40,842,858	5.47%
1993	43,165,292	5.69%
1994	46,750,329	8.31%*
1995	47,517,841	1.64%*
1996	51,120,044	7.58%*
1997	53,604,045	4.86%*
1998	57,112,015	6.54%*
1999	59,630,657	4.41%
2000	60,902,478	2.13%
2001	59,283,176	-2.66%
2002	60,588,814	2.20%
2003	60,388,908	-0.33%
2004	63,502,701	5.16%*
2005	64,094,932	0.93%
2006	64,047,553	-0.07%
2007	66,380,859	3.64%
2008	65,427,233	-1.44%
2009	60,638,624	-7.32%
2010	62,181,004	2.54%
2011	65,055,764	4.62%*
2012	66,662,835	2.47%
2013	69,636,714	4.46%
2014	74,146,221	6.48%
2015	77,981,582	5.17%
2016	80,440,955	3.15%
Average: 1971-2016		5.22%
10 Yr Avg: 2007 -2016		2.16%
5 Yr Avg: 2012 - 2016		4.81%

***Notes**

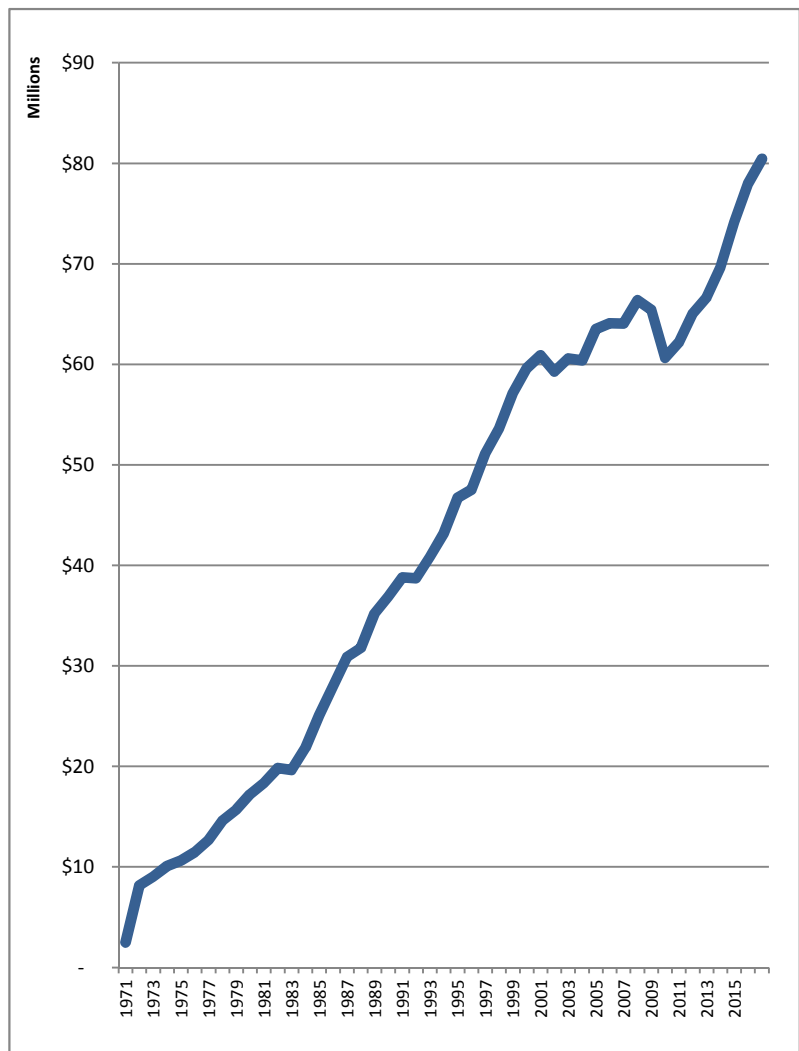
Original 1/2% was effective June 1, 1970.

1994-95: A lump sum payment of \$800,000 for prior years taxes was received in 1994. This caused a greater swing in the 1994 and 1995 percentage increases than would normally have occurred. Without the lump sum payment, the respective increases would have been 6.6% and 3.7%

1997-98: Totals were adjusted for auto leasing payments incorrectly credited to Hamilton County.

2004: Broadened base was effective Aug 2003 with collections by the county in Nov 2003. Phone tax converted to sales tax effective Jan 2004, collections by county Apr 2004. One-time catch up due to returns filed by electronic payers not being filed timely received Jun 2004.

2011: Receipts reflect an expansion of the sales tax to included Medicaid managed care plans in Oct 2010.



Dedicated Half Cent Sales Tax History

Year	Collection	% Variance	*Notes
1996	16,808,343		Second 1/2% was effective June 1, 1996.
1997	52,802,505		*
1998	55,484,295	5.08%	* 1997-98: Totals were adjusted for auto leasing payments incorrectly credited to Hamilton County.
1999	59,638,109	7.49%	
2000	60,703,716	1.79%	
2001	59,107,215	-2.63%	
2002	60,297,793	2.01%	
2003	60,384,728	0.14%	
2004	63,434,543	5.05%	* 2004: Broadened base was effective Aug 2003 with collections by the county in Nov 2003. Phone tax converted to sales tax effective Jan 2004, collections by county Apr 2004. One-time catch up due to returns filed by electronic payers not being filed timely received Jun 2004.
2005	64,030,294	0.94%	
2006	64,022,133	-0.01%	
2007	66,232,164	3.45%	2011: Receipts reflect an expansion of the sales tax to included Medicaid managed care plans in Oct 2010.
2008	65,380,719	-1.29%	
2009	60,630,222	-7.27%	
2010	62,171,458	2.54%	
2011	65,044,037	4.62%	*
2012	66,642,275	2.46%	
2013	69,636,714	4.49%	
2014	74,141,238	6.47%	
2015	77,980,673	5.18%	
2016	80,440,955	3.15%	
Average: 1997-2016		2.24%	
10 Yr Avg: 2005 -2016		2.18%	
5 Yr Avg: 2012 - 2016		4.82%	

