

**TOWN OF DILLON
TOWN COUNCIL**

**WORK SESSION
Town Hall Council Chambers
4:30 p.m.
Tuesday, April 19, 2016**



AGENDA

1. **4:30 – 5:00 p.m.** Council Committee Interviews
 - 4:30 – 4:45 p.m. – Mellanee Montgomery – DCAC
 - 4:45 – 5:00 p.m. – Teresa England – Planning & Zoning
2. **5:00 – 5:15 p.m.** Council Member Committee Appointments
3. **5:15 – 5:30 p.m.** Dillon Nature Preserve Eagle Scout Project Presentation
4. **5:30 – 5:45 p.m.** Cemetery Rules & Regulations
 - Information regarding this agenda item may be found under Agenda item #6 in the Town Council Meeting Packet
5. **5:45 – 6:15 p.m.** Marina Update – Economic Impacts of Marinas
6. **6:15 – 6:30 p.m.** Dillon Amphitheatre Follow-Up
7. **6:30 – 6:45 p.m.** Summer Project Contracts
8. Staff Reports/Legislative Updates
 - a. Marina Manager’s Report – Bob Evans
 - b. Finance Director’s Report – Carri McDonnell
9. Council Member Comments and Committee Reports
 - a. Cemetery Advisory Committee – Brad Bailey
 - b. EDAC – Brad Bailey
 - c. Parks & Recreation Committee
10. Council Meeting Agenda Review
11. Other Business

NOTE: Public hearings are not held during Town Council Work Sessions. The public is invited to attend the Work Session and listen to the Council's discussion. However, the Council is not required to take public comments during Work Sessions. At the discretion of the Council, public comment may be allowed if time permits and, if allowed, public comment may be limited. No formal action will be taken by the Town Council at its Work Session.

Town of Dillon
275 Lake Dillon Drive
Post Office Box 8
Dillon, CO 80435

970.468.2403
Fax 970.262.3410

**Town of Dillon Council
Committee List**

Committee	Council / Staff	Meeting Schedule	Reports to Council
Cemetery Advisory Committee	Brad Bailey	3 rd Tuesday, Monthly, 12:00 Dillon Town Hall	2 nd meeting
Colorado Association of Ski Towns	Kevin Burns & Tom Breslin	Quarterly, last Thursday & Friday, site rotates	
Colorado Mountain College Community Advisory Council	Jen Barchers	Quarterly	
Colorado Municipal League (CML) Policy Committee	Tom Breslin & Tim Westerberg (as alternate)	3 x / year, October, December & February	
Dillon Business Association	Tom Breslin & Kerstin Anderson	3 rd Wednesday, 9:00 a.m.	1 st meeting
EDAC	Brad Bailey	1 st Wednesday, 12:00 noon, site rotates	2 nd meeting
High School Scholarship Committee	Jen Barchers, Tim Westerberg, Louis Skowyra	TBD	
I-70 Coalition	Kevin Burns or Tom Breslin		
Landfill Task Force			
Mayors, Manager, & Commissioners	Kevin Burns & Tom Breslin	1 st Thursday, monthly	2 nd meeting
Northwest Colorado Council of Governments (NWCCOG) Executive Committee	Ben Raitano	Last Thursday every other month, 9:30 a.m., site rotates	1 st meeting
NWCCOG Council Meeting	Ben Raitano	Last Thursday every other month, 10:00 a.m., site rotates	1 st meeting
NWCCOG Water Quality/Quantity Committee	Ben Raitano / Scott O'Brien	Quarterly	1 st meeting
Parks and Recreation Committee	Louis Skowyra	1 st Monday, monthly, 5:30 p.m., Dillon Town Hall	2 nd meeting
Snake River Regional Planning Commission	Louis Skowyra	3 rd Thursday, monthly, 5:30 p.m.	1 st meeting
Summit County Housing Authority	Kevin Burns & Tom Breslin	4 th Wednesday every other month, 9:00 a.m., site rotates	1 st meeting
Summit County Transit Board	Mark Nickel	Last Wednesday, monthly, 8:15 a.m.	1 st meeting
Summit County Wildfire Council	Louis Skowyra & Ned West	3 rd Thursday, quarterly, 1:30 – 3:30 p.m.	1 st meeting
Summit Leadership Forum	Tom Breslin	Quarterly	1 st meeting

All elected Council Members will be expected to serve as a Dillon representative on other committees and report on those committees to the Council. The following is a list of the committees, current council representatives and times they meet:

- **Cemetery Advisory Committee:** (Brad Bailey) Meets third Tuesday of each month at 12:00 noon at Dillon Town Hall.
- **Colorado Association of Ski Towns:** (Kevin Burns & Tom Breslin) Meets quarterly, last Thursday & Friday, site rotates around state.
- **Colorado Mountain College Community Advisory Council:** (Jen Barchers) Meets quarterly.
- **Colorado Municipal League (CML) Policy Committee:** (Tom Breslin & Tim Westerberg as alternate) Meets three times a year – October, December & February. **Note:** CML will reach out in July for a new representative.
- **Colorado Municipal League Workshops:** Newly elected and/or appointed Council members are encouraged to attend Colorado Municipal League's (CML) Effective Governance Resources Workshop held on Saturday, May 5 and Friday, July 27. Council members are also encouraged to attend other workshops which are available through CML and other organizations, including the annual CML Conference held in June in Breckenridge.
- **Dillon Business Association:** (Tom Breslin & Kerstin Anderson) Meets monthly at a Dillon location.
- **EDAC:** (Brad Bailey) Meets the first Wednesday at noon, location to be determined.
- **I-70 Coalition:** (Kevin Burns) Quarterly, or as needed.
- **Mayors, Manager, & Commissioners:** (Kevin Burns & Tom Breslin) Meets first Thursday of each month.
- **Northwest Colorado Council of Governments (NWCCOG) Executive Committee:** (Ben Raitano) Meets at 9:30 a.m. the last Thursday every other month, site rotates throughout the region.
- **NWCCOG Council Meeting:** (Ben Raitano) Meets at 10:00 a.m. the last Thursday every other month, site rotates throughout the region.
- **NWCCOG Water Quality/Quantity Committee:** (Ben Raitano) Meets quarterly.

- **NWCCOG Elected Officials Workshop:** Newly elected and/or appointed Council members are encouraged to attend NWCCOG's Elected Officials Workshop on Friday, May 4th from 1:00 p.m. – 4:00 p.m. at the Summit County Senior & community Center. Please register by sending your name, email address and town name to Rachel@nwccog.org or call 970.468.0295 x106.
- **Parks and Recreation Committee:** (Louis Skowyra) Meets first Monday of each month at 5:30 p.m. at Dillon Town Hall.
- **Snake River Regional Planning Commission:** (Louis Skowyra) - Meets the third Thursday of the month at 5:30 p.m.
- **Summit Combined Housing Authority:** (Kevin Burns & Tom Breslin) Meets every other month, 4th Wednesday, 9:00 a.m., site rotates.
- **Summit County Transit Board:** (Mark Nickel) Meets the last Wednesday of the month at 8:15 a.m.
- **Summit County Wildfire Council** (Louis Skowyra & Ned West) Meets quarterly. 1:30 – 3:30 p.m.
- **Summit Leadership Forum:** (Tom Breslin) Meets quarterly.

Memorandum

To: Mayor Kevin Burns & Dillon Town Council Members
CC: Town Manager Tom Breslin
From: Bob Evans, CMM
Date: April 15, 2016
Re: Marina Impact Calculator

Marina Economic Impact Study

This calculator estimates the economic impacts generated by marina operations in seven different regions of the US. The impacts are estimated using economic multipliers generated with an IMPLAN input-output model for each region (IMPLAN Group, LLC). Multipliers are mathematical calculations used to estimate the additional economic activity or impacts that occur as a marina's revenues and earnings ripple through a regional economy. In basic terms, for the marine industry to provide a service to consumers, it must purchase products (ie. Docks, lines) and services (ie. Insurance) from other companies. Each of these vendors must also buy goods and services. This cycle continues until all the money is leaked from the region's economy.

There are three types of effects measured with a multiplier: the direct, the indirect, and the induced effects.

Direct effects take place only in the industry immediately affected: if a marina lays-off 5 employees, the marine industry loses 5 employees.

Indirect effects concern inter-industry transactions: if a marina closes it will no longer need locally produced materials or services. This will affect all of their suppliers, possibly resulting in a further loss of a few more jobs.

Induced effects measure the effects of the changes in household income: laid-off employees of a marina and its suppliers may reduce what they spend in restaurants and shops since they are no longer employed. These changes affect the related industries.

The economic impact equals the direct + indirect + induced effects.

The IMPLAN model for this calculator uses 2013 data – most derived from the US Department of Commerce's System of National Accounts and Regional Economic Information System. However, the marina sector in IMPLAN was modified based on the results from a national survey conducted by the Association of Marina Industries, whereby 43 marinas from 15 states submitted their 2014 income statements.

Marina Economic Impact Calculator

This calculator tool estimates the economic impacts of marinas using regional economic multipliers.

State: Colorado

Region: Central

Year: 2015

Revenue: \$1,300,000

Total Economic Impacts by Effect and Type of Impact

Impact Effect/Type	Output	Employment (Jobs)	Value Added	Labor Income	Tax on Prod. & Imports
Direct	\$1,300,000	21.6	\$540,626	\$453,944	\$86,681
Indirect	\$891,090	7.5	\$484,925	\$308,968	\$41,220
Induced	\$2,469,411	19.4	\$1,447,082	\$901,820	\$103,320
Total Impact	\$4,660,501	48.5	\$2,472,632	\$1,664,733	\$231,221

Economic Impacts by 2-digit NAICS sectors

2-Digit NAICS Sector Impacts	Output	Employment (Jobs)	Value Added	Labor Income	Tax on Prod. & Imports
Agriculture, Forestry, Fisheries	\$25,715	0.2	\$12,184	\$6,953	\$352
Mining	\$51,667	0.2	\$34,896	\$17,953	\$4,442
Utilities	\$88,555	0.1	\$32,684	\$10,585	\$7,094
Construction	\$227,384	1.3	\$86,310	\$76,973	\$1,506
Manufacturing	\$271,690	0.4	\$61,706	\$30,165	\$2,261
Wholesale Trade	\$116,988	0.5	\$74,379	\$38,670	\$14,742
Retail Trade	\$278,281	3.8	\$172,971	\$115,032	\$36,398
Transportation	\$105,369	0.8	\$55,561	\$40,729	\$2,856

Information and Communications	\$132,422	0.3	\$64,497	\$26,307	\$4,820
Finance and Insurance	\$312,552	1.7	\$151,389	\$88,277	\$7,459
Real Estate and Rentals	\$435,582	1.6	\$321,725	\$32,626	\$31,542
Professional and Technical Services	\$199,373	1.6	\$119,251	\$100,645	\$2,492
Management of Companies	\$49,832	0.2	\$28,813	\$24,192	\$799
Administrative and Waste Services	\$132,781	2	\$93,713	\$80,055	\$1,667
Education	\$25,076	0.4	\$14,683	\$13,513	\$717
Health Care and Social Services	\$251,683	2.7	\$154,065	\$144,784	\$3,653
Arts, Entertainment and Recreation	\$1,421,953	23.5	\$594,817	\$495,992	\$95,686
Accommodation and Food Services	\$105,682	1.9	\$57,840	\$41,828	\$7,450
Other Services	\$120,769	1.8	\$76,446	\$68,852	\$8,160
Government and non-NAICS	\$307,135	3.5	\$264,704	\$210,600	\$-2,875

Jobs represents both full and part-time jobs

Total State and Local Tax Impacts

Description	Amount
Dividends	\$385
Social Ins Tax- Employee Contribution	\$936
Social Ins Tax- Employer Contribution	\$1,811
Tax on Production and Imports: Sales Tax	\$112,594
Tax on Production and Imports: Property Tax	\$70,456
Tax on Production and Imports: Motor Vehicle Lic	\$2,166
Tax on Production and Imports: Severance Tax	\$8,492
Tax on Production and Imports: Other Taxes	\$9,026
Tax on Production and Imports: S/L NonTaxes	\$1,412
Corporate Profits Tax	\$4,931

Personal Tax: Income Tax	\$25,750
Personal Tax: NonTaxes (Fines- Fees)	\$5,864
Personal Tax: Motor Vehicle License	\$1,856
Personal Tax: Property Taxes	\$572
Personal Tax: Other Tax (Fish/Hunt)	\$1,348
Total State and Local Tax	\$247,599

Total Federal Tax Impacts

Description	Amount
Social Ins Tax- Employee Contribution	\$92,456
Social Ins Tax- Employer Contribution	\$72,722
Tax on Production and Imports: Excise Taxes	\$17,820
Tax on Production and Imports: Custom Duty	\$7,379
Tax on Production and Imports: Fed NonTaxes	\$1,876
Corporate Profits Tax	\$41,171
Personal Tax: Income Tax	\$109,695
Total Federal Tax	\$343,119

Memorandum

To: Mayor Kevin Burns & Dillon Town Council Members

CC: Town Manager Tom Breslin

From: Bob Evans, CMM

Date: April 15, 2016

Re: Marina Operations

Marina Operations Update

Spring is, hopefully, just around the corner and we plan to open officially for the 2016 season on Saturday, May 14th (good weather and water levels permit). We have a lot of dock work to do before the Marina will be ready for launching customer boats once the ice does begin to melt. We have ordered some new clothing and merchandise for the season, so stop by and see what we have to offer. Be sure to attend our sneak peak and VIP function May 7th from 5-7 p.m. at the Dillon Marina store. Come meet the new marina staff, returning staff and marina guests.

It takes about two weeks after all the ice is melted to setup the slips for customer use. We have to: move docks in, tighten all anchors, inspect docks and repair what Mother Nature did to them over the winter, hook up power, install ramps, clean launch ramp up, install launch ramp dock, reinstall fire extinguishers and reinstall dock boxes. It is impossible for us to do this work with boats occupying them. It will be a very busy time at the marina over the next few weeks.

I have attached the Marina Economic Impact Calculator that estimates the impacts of marinas using regional economic multipliers. I used revenue from an average season of \$1,300,000. The marina generates roughly \$4,600,000 in economic benefit. This tool was funded by grants, donations and the Association of Marine Industries. The calculator took two years to complete. It was designed by the University of Florida and the Virginia Institute of Marine Science at a cost of \$95,000,000. Since I a member and on the board of directors of the Association of Marine Industries, I was able to access this information at no charge. It is a very detailed report so I will be happy to answer any questions that you may have.

The parts to build an additional 16 slips to marina inventory should be arriving any day now. The marina staff and public works crew will be busy assembling them. The new pontoon boat will be arriving soon as well.

Preventive maintenance continues in the shop on marina equipment in preparation for the 2016 season.

CONFIDENTIAL

We have started work on setting up the rental fleet in preparation for the season. The Marina Staff is already taking reservations for the 2016 season. Some of the summer seasonal help started back to work this week. We have contacted and scheduled our returning employees and have interviewed and hired new employees. Orientation is scheduled on April 20 which will include CPR and AED training.

We have many events, some new and some old planned at the Dillon Marina this summer if it ever stops snowing. Starting with the marina store sneak preview and welcome back reception on May 7th. The Air show returns bigger and better on June 11th with more military participation, more acro acts and a larger static display area. We will be celebrating National Marina Day and have the customer appreciation function that evening as well. Women and Wine boat excursions will be held throughout the summer. This is a new event inspired by Shannon. The Summit Historical tours return in the middle of June. We are trying to resurrect the 4th of July boat parade. Then the first week of August the Dillon Open is happening. We have moved the Let's Go Boating event to the last part of August so that it does not conflict with other events. We close out the summer with the Mountain Mutt Show on September 5th. Please stop down and check out these fun happenings at the Dillon Marina.

We are sprucing up the store and stocking the shelves. As always, we welcome your input, so please feel free to come by and talk to our friendly Marina Staff if you have questions or concerns.

Date: April 15, 2016
 To: Mayor Kevin Burns
 Town Council
 From: Carri McDonnell
 Finance Director
 Subject: Financial Report

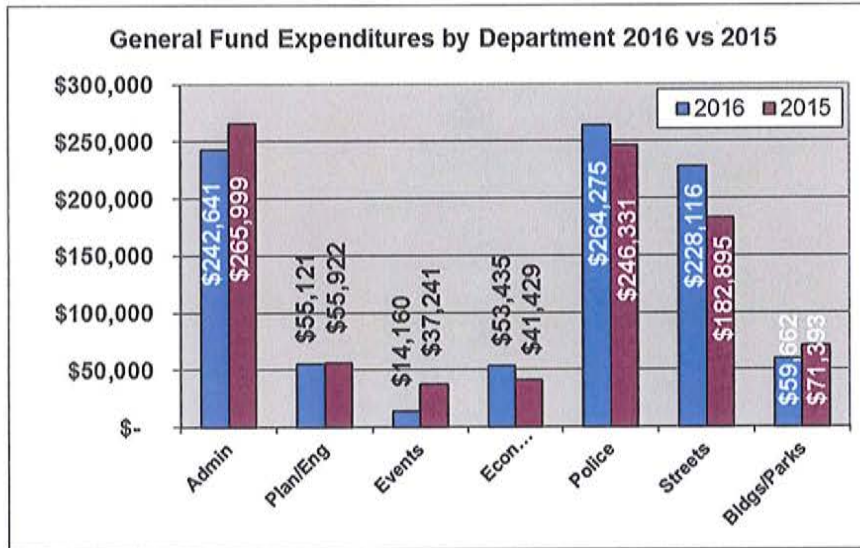
FIRST QUARTER 2016 FINANCIAL REPORT

For comparison purposes, three months of 2016 have passed at 25%. The charts below are comparisons of the major funds to 2015. Total revenues are at 27.6% of the budget. Total expenditures are 14.6% of the budget for the first three months of the year.

GENERAL FUND

Revenue Picture

Revenues are up from 2015 by \$151,921 or 12.7% and 29.5% of the 2016 budget amount. The increase comes from sales taxes collections, property taxes, park reservations and fines.



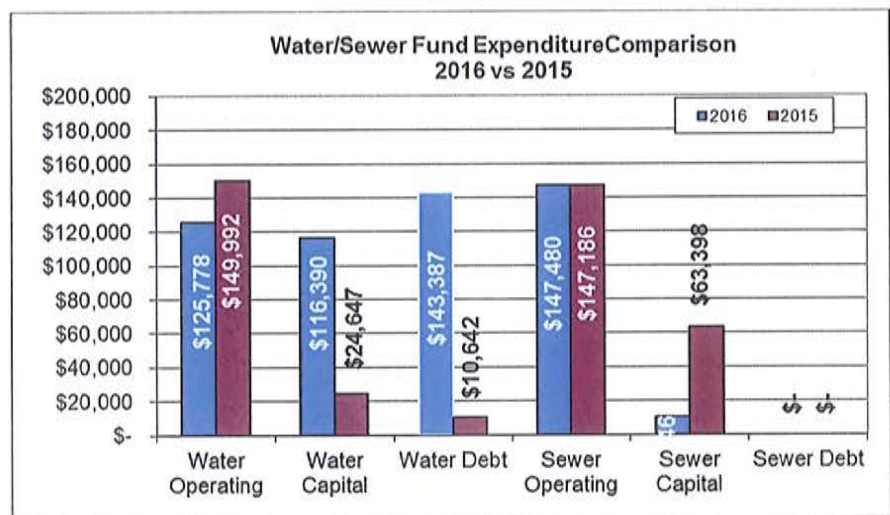
Expenditure Picture

Expenditures are at 21.09% of the budget and up just \$16,200 or 1.8%. Admin is down 8.8% due to timing of payments on the liability insurance and reduction in spending for marijuana licensing. Events is down 62% due to timing of payments for the Saturday Concerts offset by payroll increases. Police is up due to full staffing and the payroll increases. Marketing/Economic Development is up due to the additional sales tax, website

design and payroll increases in 2015. Streets is up due to payroll increases, vehicle repairs and snow and ice control supplies. Parks dept is down due to timing of payments in 2015.

WATER/SEWER FUND -

Water operating costs are at 25.6% of the 2016 budget and below 2015 by \$24,214 or 16.1%. The decrease comes from a reduction in spending for legal and the timing of liability insurance payments offset by payroll increases. Sewer operating costs are at 16.2% of the 2016 budget and essentially flat to 2015, up just \$294 or .2%.

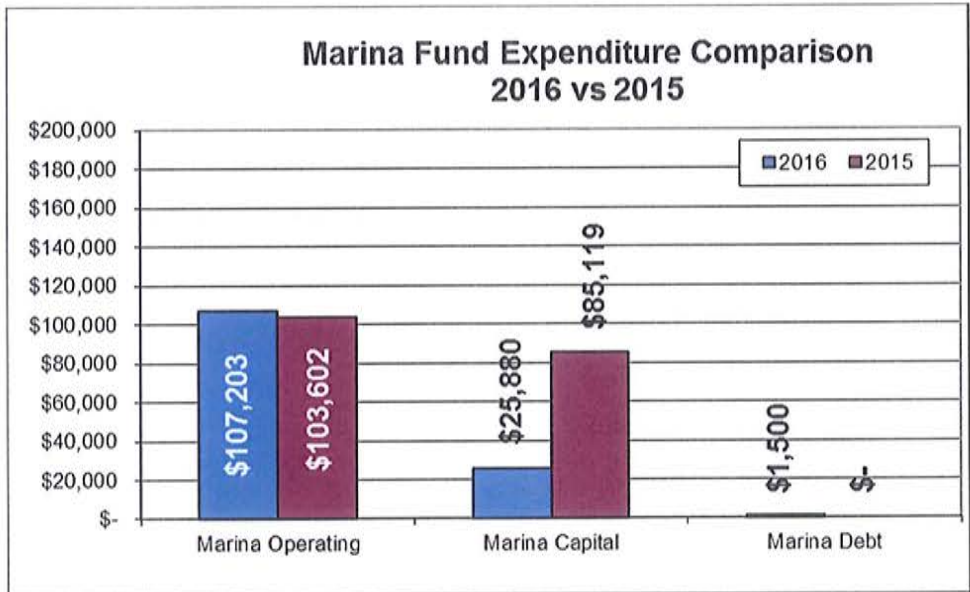


MARINA FUND – Revenue Picture

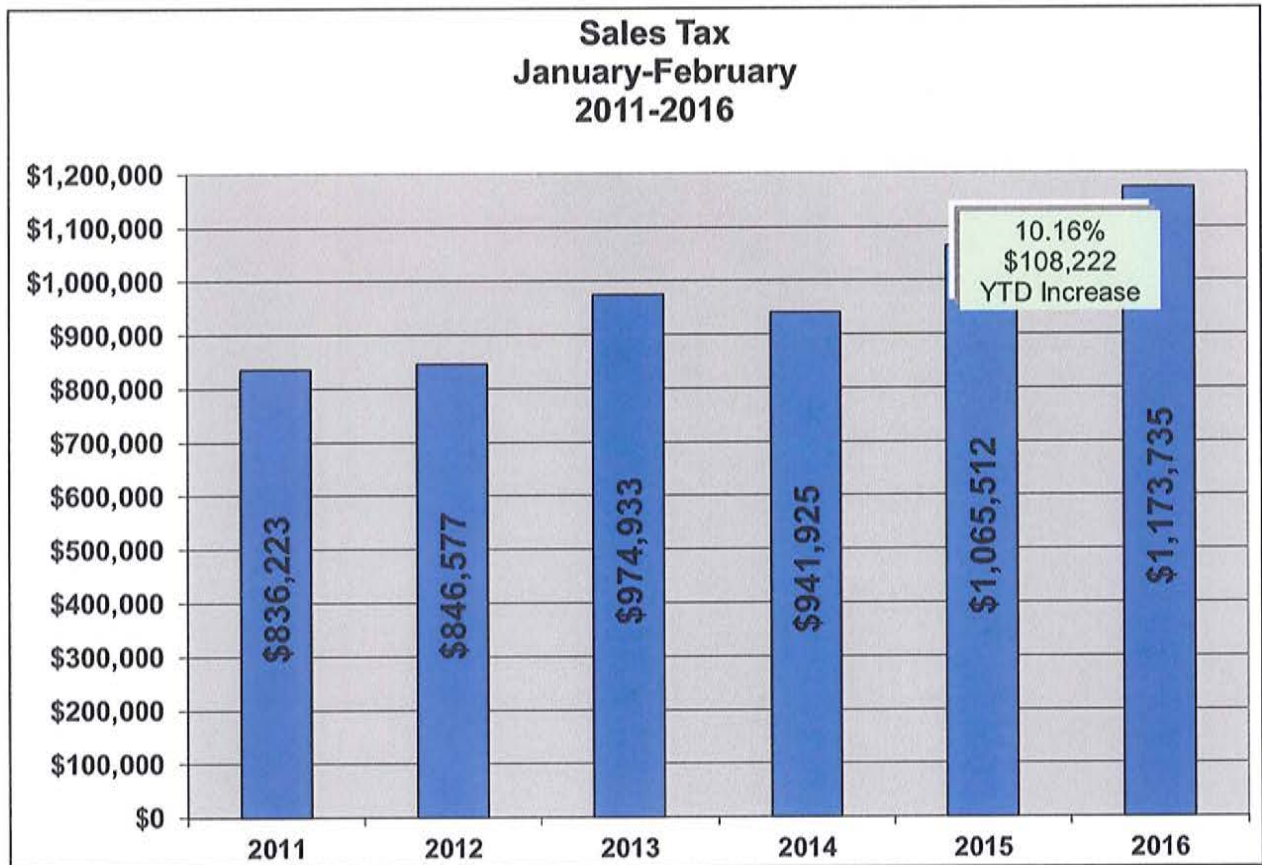
Marina revenues are below 2015 by \$9,104 or 2.5% and 29% of the budget amount. Slips and storage revenues are down from 2015. We anticipate this is a timing issue and revenues should be similar to 2015 by the start of the marina season.

Expenditure Picture

The 2016 operating costs are ahead of 2015 by \$3,601 or 3.5% and 12% of the 2016 budget. The increase in operating costs comes from payroll increases.

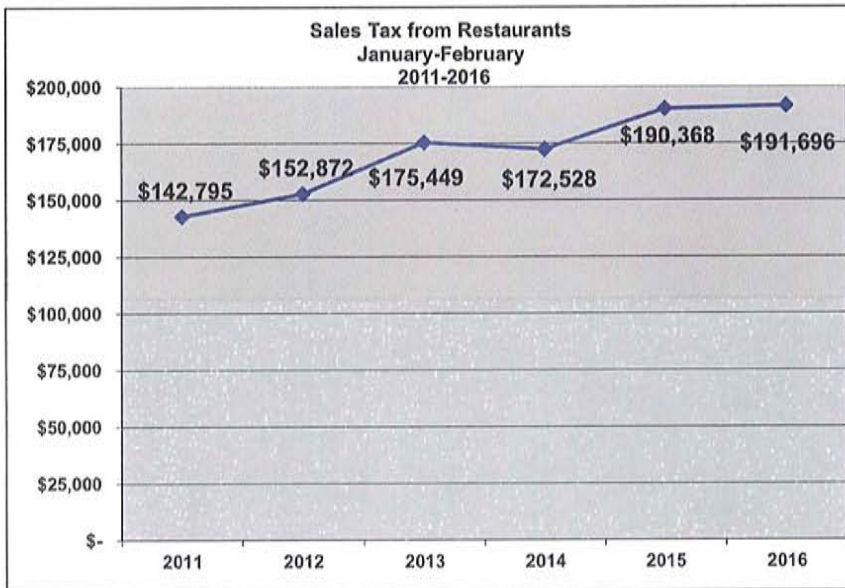


SALES TAX REPORT



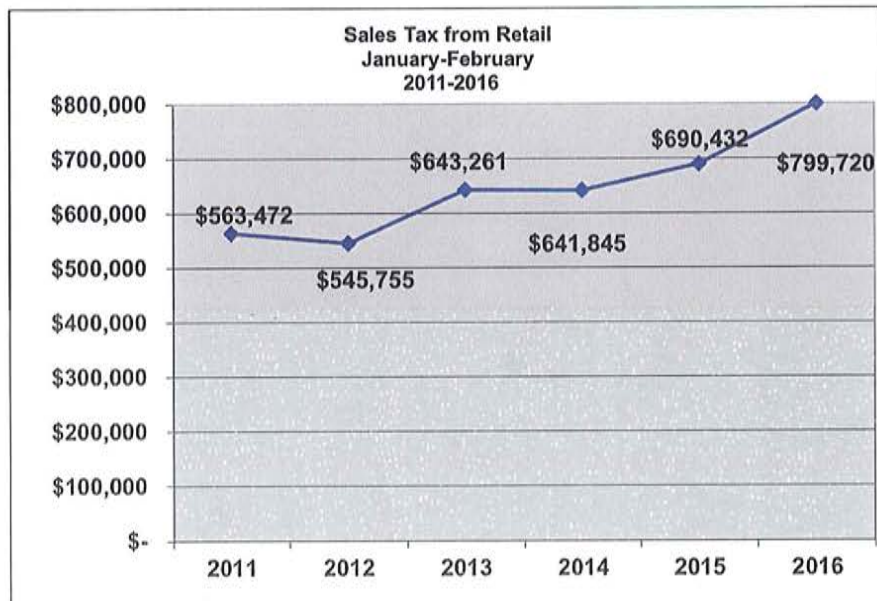
- February 2016 sales tax is up 9.8% or \$52,638 from February 2015.
- Year to date sales tax is up 10.16% or \$108,223.
- Sales tax collections are ahead of budget by \$191,996 for November 2015 through February 2016 collected in January to April 2016.

- Sales tax from lodging is up \$3,767 or 9.4% for February 2016 as compared to 2015.
- Year to date sales tax from lodging is up \$7,385 or 9.3%.

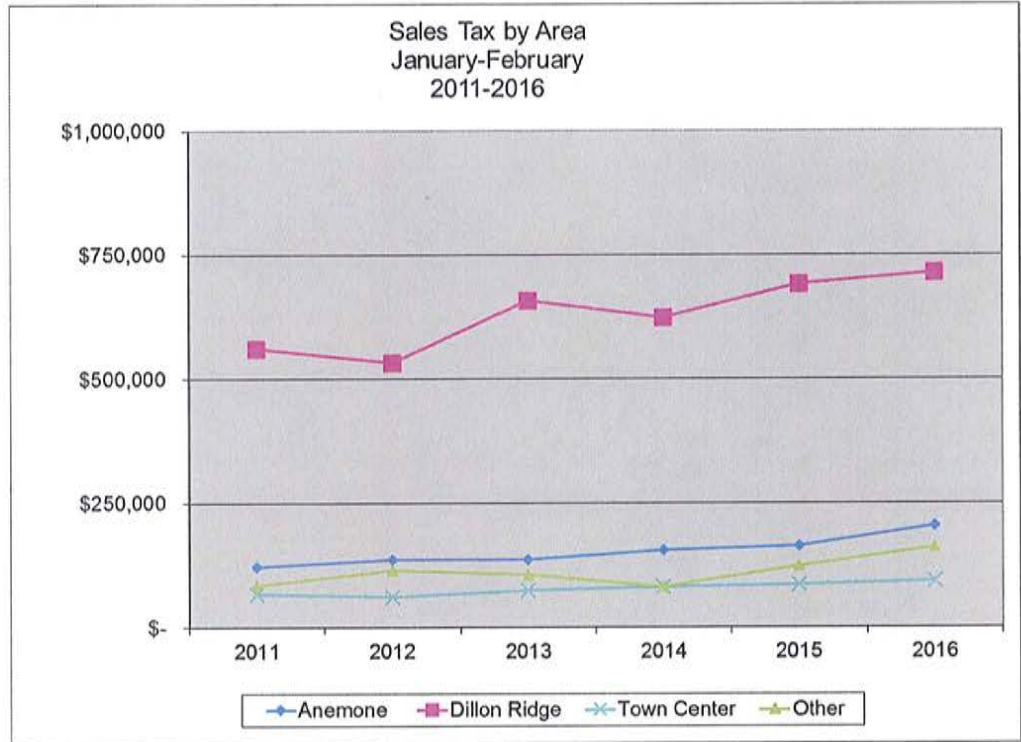


- Restaurant sales tax collections are up for February 2016 by \$8,489 or 9.2%.
- Year to date restaurant sales tax is up .7% or \$1,328.

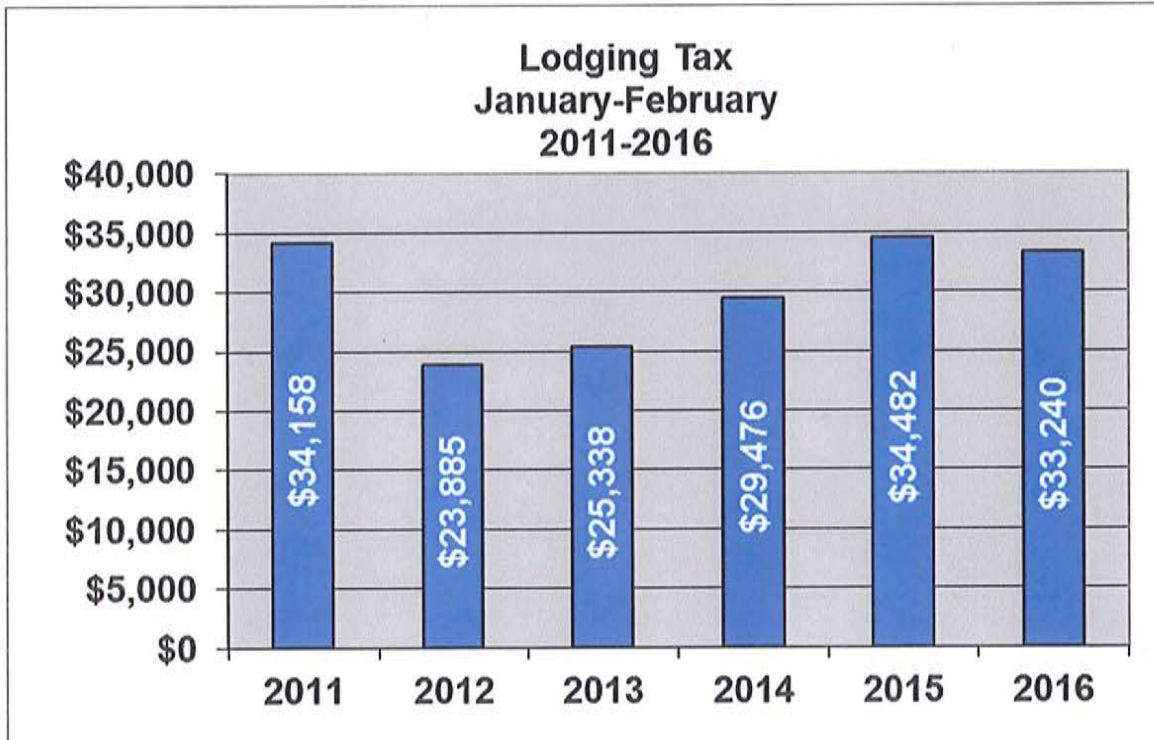
- Retail sales taxes are up for February by \$48,266 or 13.6%.
- Year to date retail sales tax is up \$109,288 or 15.8%.



- Dillon Ridge sales tax is up \$12,510 or 3.6% for February 2016.
- Year to date Dillon Ridge is up \$23,339 or 3.4%.
- Anemone sales tax is up by 24.6% or \$40,451 year to date.
- Town Center sales tax is up \$6,835 (7.9%) year to date.
- The other areas of town are up 30.6% or \$37,599 year to date.



LODGING TAX REPORT



- Lodging tax collections are down 1.3% or \$226 for February 2016 over 2015.
- Year to date lodging tax collections are down 3.6% or \$1,242.
- Lodging tax collections are ahead of budget by \$621.

POTENTIAL 2016 SUPPLEMENTAL APPROPRIATIONS

Listed below are the potential supplemental appropriations for 2016. I will continue to keep the Council updated on these and any other items that may exceed the approved 2016 budget.

General Fund

- ***Develop Mountain Lakestyle Guidelines*** ***\$15,000, to be determined***
- ***Town Center Forestry Plan*** ***\$10,000, to be determined***
- ***Well Being Program*** ***\$20,000, discussed at work session 4/5/16***
- ***Winter Animation Program*** ***\$50,000, to be determined***

Housing 5A Fund

- ***Housing Study Countywide*** ***\$3,000, discussed at work session***

TOWN OF DILLON
FINANCE DIRECTOR'S REPORT
March 31, 2016

FUND	BEGINNING CASH BALANCES	YTD REVENUES	YTD EXPENDITURES	ENDING CASH BALANCES
General	1,880,436.33	1,346,976.07	917,410.16	2,310,002.24
DURA	-	7,528.52	0.00	7,528.52
Capital Improvement	1,192,091.05	461,045.61	183,822.37	1,469,314.29
Street Improvement	1,206,838.50	261,020.69	4,368.87	1,463,490.32
Water	452,011.62	100,854.96	125,778.21	427,088.37
Water Plant Investment	1,512,909.56	123,947.60	259,776.93	1,377,080.23
Sewer	438,997.97	170,403.54	147,479.95	461,921.56
Sewer Plant Investment	387,593.00	51,938.24	10,646.50	428,884.74
Marina Enterprise	224,145.30	352,816.85	134,583.42	442,378.73
Parking Escrow	760.27	0.00	0.00	760.27
Conservation Trust	21,889.94	2,235.06	22,521.85	1,603.15
Housing Initiative 5A	470,218.72	33,360.67	5,433.00	498,146.39
Cemetery Perpetual Care	<u>80,312.84</u>	<u>10.84</u>	<u>0.00</u>	<u>80,323.68</u>
TOTALS	<u>7,868,205.10</u>	<u>2,912,138.65</u>	<u>1,811,821.26</u>	<u>8,968,522.49</u>

Town of Dillon
Cash/Investment Breakdown
as of March 31, 2016

<u>Bank</u>	<u>Type/Fund</u>	<u>Yield</u>	<u>Maturity</u>	<u>Amount</u>	<u>Protection</u>
Alpine Bank	Checking	N/A	N/A	284,772.20	FDIC
Alpine Bank	Investment	0.05%		3,685,860.84	agencies/securities
Colotrust Plus	Investment	0.48%		739,064.49	agencies/securities
Csafe	Investment	0.42%		492,374.47	agencies/securities
Solera Bank	Money Market	0.25%		108,050.75	FDIC
Solera Bank	Money Market	0.25%		1,858.91	FDIC
Solera Bank	Money Market	0.25%		143,005.86	FDIC
CWRPDA Escrow Acct	Money Market	0.01%		1,691,840.56	PDPA
Western States (Valley Bank)	CD	1.48%	7/18/2016	250,000.00	FDIC
Flatirons Bank	CD	0.35%	8/22/2016	95,000.00	FDIC
FirstBank of South Jeffco	CD	0.50%	1/12/2017	100,000.00	FDIC
Mountain View Bank	CD	1.25%	7/14/2017	245,000.00	FDIC
Redstone Bank	CD	1.10%	8/12/2017	100,000.00	FDIC
Redstone Bank	CD	1.50%	2/7/2018	99,694.41	FDIC
Mutual of Omaha	CD	1.10%	2/28/2018	100,000.00	FDIC
Compass Bank	CD	2.00%	10/30/2018	185,000.00	FDIC
Bankers Bank of the West	CD	1.25%	4/22/2019	150,000.00	FDIC
JP Morgan Bank	CD	1.25%	12/15/2019	248,000.00	FDIC
FNB Las Animas	CD	1.85%	8/21/2020	<u>249,000.00</u>	FDIC
TOTAL CASH/INVESTMENTS AS OF MARCH 31, 2016				<u><u>8,968,522.49</u></u>	

TOWN OF DILLON
BUDGET AND PREVIOUS YEAR COMPARISON
March 31, 2016

FUND	2016		2015		2016		2015	
	YTD Revenue	2016 Budget	% Earned	2015 YTD Revenues	2016 YTD Expenditures	2016 Budget	% Expended	2015 YTD Expenditures
General	1,346,976.07	4,570,795.00	29.47%	1,195,055.03	917,410.16	4,350,529.00	21.09%	901,210.41
Capital Improvement	461,045.61	1,554,542.00	29.66%	499,761.82	183,822.37	2,506,109.00	7.33%	296,725.70
Street Improvement	261,020.69	885,690.00	29.47%	224,063.24	4,368.87	1,611,394.00	0.27%	2,104.20
Water	100,854.96	508,543.00	19.83%	90,969.28	125,778.21	491,238.00	25.60%	149,991.90
Water Plant Investment	123,947.60	502,419.00	24.67%	126,474.93	259,776.93	765,231.00	33.95%	35,289.13
Sewer	170,403.54	668,916.00	25.47%	168,025.90	147,479.95	909,553.00	16.21%	147,186.30
Sewer Plant Investment	51,938.24	452,516.00	11.48%	47,611.16	10,646.50	547,721.00	1.94%	63,398.23
Marina Enterprise	352,816.85	1,214,000.00	29.06%	361,921.04	134,583.42	1,144,459.00	11.76%	188,720.94
Parking Escrow	0.00	-	0.00%	-	-	-	0.00%	-
Improvement District	0.00	-	0.00%	20,127.67	-	-	0.00%	-
Conservation Trust	2,235.06	68,504.00	3.26%	2,119.04	22,521.85	54,000.00	41.71%	4,200.00
Housing Initiative 5A	33,360.67	105,128.00	31.73%	30,139.78	5,433.00	23,441.00	23.18%	6,536.00
Cemetery Perpetual Care	10.84	3,200.00	0.34%	1,493.40	-	2,000.00	0.00%	(500.00)
TOTALS	2,904,610.13	10,534,253.00	27.57%	2,767,762.29	1,811,821.26	12,405,675.00	14.60%	1,794,862.81

**TOWN OF DILLON
SALES TAX REPORT**

<u>MONTH</u>	<u>2016</u>	<u>2015</u>	<u>\$</u>	<u>%</u>	<u>2016</u>	<u>2015</u>	<u>\$</u>	<u>%</u>
	<u>TAX PAID</u>	<u>TAX PAID</u>	<u>DIFF</u>	<u>DIFF</u>	<u>Y T D</u>	<u>Y T D</u>	<u>DIFF</u>	<u>DIFF</u>
			<u>16-15</u>	<u>16-15</u>			<u>16-15</u>	<u>16-15</u>
Jan	583,169	527,583	55,585	10.54%	583,169	527,583	55,585	10.54%
Feb	590,566	537,929	52,637	9.79%	1,173,735	1,065,512	108,222	10.16%
Mar		587,970						
Apr		363,801						
May		355,813						
June		450,259						
July		571,636						
Aug		542,279						
Sept		615,244						
Oct		398,631						
Nov		411,039						
Dec		711,704						

TOWN OF DILLON
GENERAL FUND
SALES TAX COLLECTIONS 72.40%

MONTH EARNED	MONTH COLLECTED	2015 BUDGET	ACTUAL COLLECTION	VARIANCE FAVORABLE (UNFAVORABLE)
NOV '15	JAN '16	266,946	265,662	(1,284)
DEC '15	FEB '16	397,890	459,955	62,065
JAN '16	MAR '16	342,850	377,076	34,226
FEB '16	APR '16	350,092	380,999	30,907
MAR '16	MAY '16	382,456		
APR '16	JUN '16	236,737		
MAY '16	JUL '16	232,066		
JUN '16	AUG '16	293,648		
JUL '16	SEP '16	372,290		
AUG '16	OCT '16	354,176		
SEP '16	NOV '16	400,547		
OCT '16	DEC '16	<u>262,246</u>		
		\$ 3,891,944	\$ 1,483,692	\$ 125,914

CAPITAL IMPROVEMENT FUND
SALES TAX COLLECTIONS 26.14%

MONTH EARNED	MONTH COLLECTED	2015 BUDGET	ACTUAL COLLECTION	VARIANCE FAVORABLE (UNFAVORABLE)
NOV '15	JAN '16	96,457	95,917	(\$539)
DEC '15	FEB '16	143,772	166,067	\$22,295
JAN '16	MAR '16	123,884	136,143	\$12,259
FEB '16	APR '16	126,501	137,559	\$11,058
MAR '16	MAY '16	138,195		
APR '16	JUN '16	85,541		
MAY '16	JUL '16	83,854		
JUN '16	AUG '16	106,106		
JUL '16	SEP '16	134,522		
AUG '16	OCT '16	127,976		
SEP '16	NOV '16	144,732		
OCT '16	DEC '16	<u>93,645</u>		
		\$ 1,405,185	\$ 535,687	\$ 45,073

TOWN OF DILLON
STREET IMPROVEMENT FUND
SALES TAX COLLECTIONS 1.46%

MONTH EARNED	MONTH COLLECTED	2015 BUDGET	ACTUAL COLLECTION	VARIANCE FAVORABLE (UNFAVORABLE)
NOV '15	JAN '16	5,387	5,357	(\$30)
DEC '15	FEB '16	8,030	9,275	\$1,246
JAN '16	MAR '16	6,919	7,604	\$685
FEB '16	APR '16	7,066	7,683	\$617
MAR '16	MAY '16	7,718		
APR '16	JUN '16	4,778		
MAY '16	JUL '16	4,683		
JUN '16	AUG '16	5,926		
JUL '16	SEP '16	7,513		
AUG '16	OCT '16	7,148		
SEP '16	NOV '16	8,084		
OCT '16	DEC '16	<u>5,231</u>		
		\$ 78,484	\$ 29,919	\$ 2,517

STREET IMPROVEMENT FUND
.5% DEDICATED SALES TAX COLLECTIONS

MONTH EARNED	MONTH COLLECTED	2015 BUDGET	ACTUAL COLLECTION	VARIANCE FAVORABLE (UNFAVORABLE)
NOV '15	JAN '16	45,130	44,102	(\$1,028)
DEC '15	FEB '16	67,597	76,407	\$8,810
JAN '16	MAR '16	57,763	62,345	\$4,582
FEB '16	APR '16	58,197	64,325	\$6,128
MAR '16	MAY '16	63,884		
APR '16	JUN '16	39,398		
MAY '16	JUL '16	37,822		
JUN '16	AUG '16	47,884		
JUL '16	SEP '16	61,490		
AUG '16	OCT '16	56,975		
SEP '16	NOV '16	66,375		
OCT '16	DEC '16	43,540		
		\$ 646,056	\$ 247,179	\$ 18,492

TOTAL SALES TAX (including .5% increase)

<u>By Category</u>	<u>FEB</u>	<u>FEB</u>	<u>Amount</u>	<u>%</u>	<u>YTD</u>	<u>YTD</u>	<u>Amount</u>	<u>%</u>
	<u>2016</u>	<u>2015</u>	<u>Difference</u>	<u>Difference</u>	<u>2016</u>	<u>2015</u>	<u>Difference</u>	<u>Difference</u>
Lodging	44,010.22	40,242.89	3,767.33	9.36%	86,607.35	79,222.80	7,384.55	9.32%
Restaurant	100,651.20	92,162.22	8,488.98	9.21%	191,696.06	190,368.04	1,328.02	0.70%
Retail	403,237.85	354,972.09	48,265.76	13.60%	799,720.44	690,432.29	109,288.15	15.83%
Utilities	19,500.87	22,655.58	(3,154.71)	-13.92%	46,909.62	50,778.24	(3,868.62)	-7.62%
Other	14,642.99	12,935.01	1,707.98	13.20%	31,069.29	24,801.60	6,267.69	25.27%
Prior Month	<u>8,523.06</u>	<u>14,960.46</u>	<u>(6,437.40)</u>	<u>-43.03%</u>	<u>17,732.09</u>	<u>29,908.68</u>	<u>(12,176.59)</u>	<u>-40.71%</u>
Total by Category	<u>590,566.19</u>	<u>537,928.25</u>	<u>52,637.94</u>	<u>9.79%</u>	<u>1,173,734.85</u>	<u>1,065,511.65</u>	<u>108,223.20</u>	<u>10.16%</u>
<u>By Area of Town</u>	<u>FEB</u>	<u>FEB</u>	<u>Amount</u>	<u>%</u>	<u>Total</u>	<u>Total</u>	<u>Amount</u>	<u>%</u>
			<u>Difference</u>	<u>Difference</u>			<u>Difference</u>	<u>Difference</u>
Anemone Trail	103,359.63	88,008.60	15,351.03	17.44%	204,623.66	164,172.72	40,450.94	24.64%
Dillon Ridge	360,796.30	348,286.41	12,509.89	3.59%	715,332.53	691,993.61	23,338.92	3.37%
Town Center	52,619.81	40,810.97	11,808.84	28.94%	93,393.57	86,558.85	6,834.72	7.90%
Other	<u>73,790.45</u>	<u>60,822.27</u>	<u>12,968.18</u>	<u>21.32%</u>	<u>160,385.09</u>	<u>122,786.47</u>	<u>37,598.62</u>	<u>30.62%</u>
Total Area of Town	<u>590,566.19</u>	<u>537,928.25</u>	<u>52,637.94</u>	<u>9.79%</u>	<u>1,173,734.85</u>	<u>1,065,511.65</u>	<u>108,223.20</u>	<u>10.16%</u>

TOWN OF DILLON
LODGING TAX RECAP
2016

<u>MONTH</u>	2016	2015	\$	%	2016	2015	\$	%
	<u>TAX PAID</u>	<u>TAX PAID</u>	<u>DIFF</u>	<u>DIFF</u>	<u>YTD</u>	<u>YTD</u>	<u>16-15</u>	<u>16-15</u>
Jan	16,139	17,155	(1,016)	-5.92%	16,139	17,155	(1,016)	-5.92%
Feb	17,101	17,327	(226)	-1.30%	33,240	34,482	(1,242)	-3.60%
Mar		25,237						
Apr		7,984						
May		6,214						
June		12,029						
July		16,119						
Aug		13,893						
Sept		14,335						
Oct		7,368						
Nov		8,538						
Dec		22,040						

TOWN OF DILLON
2014 LODGING TAX COLLECTIONS - BUDGET COMPARISON
TOWN CENTER IMPROVEMENT PHASE II EXCISE TAX FUND

<u>MONTH</u>	<u>MONTH</u>	<u>BUDGET</u>	<u>ACTUAL</u>	Variance
<u>EARNED</u>	<u>COLLECTED</u>			(Unfavorable)
JAN '15	FEB '15	16,228	\$16,139	(\$89)
FEB '15	MAR '15	16,391	\$17,101	\$710
MAR '15	APR '15	23,874		
APR '15	MAY '15	7,553		
MAY '15	JUN '15	5,878		
JUN '15	JUL '15	11,379		
JUL '15	AUG '15	15,248		
AUG '15	SEP '15	13,142		
SEP '15	OCT '15	13,561		
OCT '15	NOV '15	6,970		
NOV '15	DEC '15	8,077		
DEC '15	JAN '16	20,849		
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		\$159,150	\$33,240	\$621