



**Sales and Use Tax  
Fiscal Year to Date as of July 2016**

General Fund	2015 Actual	2016 Actual	2017 Actual	Actual 2017 to 2016		2017 Budget	Actual to Budget 2017	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	930,573	949,788	966,557	16,769	2%	942,473	24,084	3%
Vehicles	400,173	463,960	523,218	59,258	13%	483,472	39,747	8%
Communications/Utilities	561,447	589,630	606,726	17,096	3%	587,463	19,264	3%
Contracting	243,528	345,775	264,730	(81,045)	-23%	272,902	(8,172)	-3%
Restaurant/Bar	370,435	402,510	464,930	62,419	16%	401,030	63,899	16%
Real Estate/Rental & Leasing	285,546	336,478	372,452	35,974	11%	350,628	21,823	6%
Service Related	138,322	89,967	91,651	1,684	2%	89,636	2,014	2%
Arts/Entertainment	43,398	50,524	62,691	12,167	24%	52,649	10,042	19%
Hotel/Motel	17,682	16,928	22,174	5,246	31%	17,640	4,534	26%
Transient Lodging	4,660	12,302	7,814	(4,488)	-36%	7,226	588	8%
Auditing	60,570	28,199	0	(28,199)	-100%	0	0	0%
Use Tax	57,034	67,962	48,566	(19,396)	-29%	74,819	(26,254)	-35%
<b>Total General Fund</b>	<b>3,113,368</b>	<b>3,354,024</b>	<b>3,431,508</b>	<b>77,484</b>	<b>2%</b>	<b>3,279,939</b>	<b>151,569</b>	<b>5%</b>
Percentage of change from prior period		8%	2%					
Transportation Improvement Fund (1.5% tax rate)	166,042	235,756	180,498	-55,258	-23%	186,070	(5,572)	-3%
Percentage of change from prior period		42%	-23%					
General Capital Fund (2.2% tax rate)	0	0	0	0	0%	0	0	0%
Percentage of change from prior period								
Tourism Fund - Bed Tax (3.52% tax rate)	7,084	18,700	27,507	8,807	47%	25,434	2,073	8%
Percentage of change from prior period		164%	47%					
<b>Total All Funds</b>	<b>3,286,493</b>	<b>3,608,479</b>	<b>3,639,513</b>	<b>31,033</b>	<b>1%</b>	<b>3,491,442</b>	<b>148,070</b>	<b>4%</b>

## General Fund

**Retail** (2.2% tax rate) - tax collections from large and small retail stores, discount department stores, warehouse clubs, and supercenters.

**Vehicles** (2.2% tax rate) - tax collections from vehicle sales.  
Variance was due to increased consumer spending.

**Communication/Utilities** (2.2% tax rate) - tax collections from businesses that provide telecommunications (landlines and cellular), electricity, gas, and water services.

**Contracting** (3.7% tax rate) - tax collections from businesses engaging in construction activity, (e.g., landscaping, painting, flooring installation, siding, roofing, concrete, plumbing, heating, framing, drywall, infrastructure, masonry, finish carpentry)

**Restaurant and Bar** (3.2% tax rate) - tax collections from restaurants, bars and caterers.  
Variance was due to increase in consumer spending.

**Real Estate, Rental & Leasing** (2.2% tax rate) - tax collections from rental income of commercial and residential real property, and personal property rentals (e.g., rentals of formal wear, DVD's, home health equipment, recreational goods, electronics, appliances).  
Variance was due to increased activity in commercial rentals, residentials, and rentals of tangible personal property.

**Service Related** (2.2% tax rate) - tax collections from businesses whose primary business activities are generally not subject to tax, for example wholesalers, and providers of personal and professional services.

**Arts and Entertainment** (2.2% tax rate) - tax collections from businesses that charge admission for exhibition, amusement, or entertainment, (e.g., gym memberships, golf courses, athletic and dance instruction, movie theatres).  
Variance was due to increase in consumer spending.

**Hotel/Motel** (2.2% tax rate) - tax collections from the activity of renting lodging space on a short-term basis and other activities provided at the hotel/motel.  
Variance is due to prior period reporting.

**Transient Lodging** (4.52% tax rate) - tax collections from the activity of charging for lodging and/or lodging space furnished to any transient for less than thirty consecutive days, and is in addition to the hotel/motel tax rate of 2.2%

**Auditing** - payments from tax audits conducted by in house and contract auditors.

**Use Tax** (2.2% tax rate) - tax collections from goods and products that are used or stored in the City where sales tax was not paid when purchased.  
Variance was due to decreased activity.

## **Dedicated Funds**

### **Transportation Improvement** (1.5% of the 3.7% contracting tax rate)

The transportation improvement fund is established to provide for the collection and expenditure of the dedicated 1.5% local construction transaction tax adopted by the Mayor and Council through ordinance 05-13. This tax is dedicated for the improvement of existing roadway corridors and the related costs of the construction of new roadways.

### **General Capital** (2.2% of the 3.7% contracting tax rate)

The first \$1.25 million received in revenues from the 2.2% transaction privilege tax on construction will be retained in the General Fund. Any additional amount will be recorded in the General Capital Fund and will be used to fund the Capital Improvement Plan.

### **Tourism** (3.52% of the 4.52% transient lodging tax rate)

Ordinance No. 2015-10 increased the tax rate to 4.52% with 3.52% recorded in the Tourism Fund. Mayor and City Council has designated that 75% will be allocated to Sports Tourism Facility Development/Facility Improvement and 25% will be allocated to Special Events/Marketing/Studies.



## Transaction Privilege Tax Report of Accommodation by Month

### Hotel Motel

Tax Collected	Reported to State	Reported to City	FY2013	FY2014	FY2015	FY2016	FY2017	5 YR Average FY2013 - FY2017
Jul	Aug	Sep	\$ 25,927	\$ 19,645	\$ 17,682	\$ 16,928	\$ 22,174	\$ 20,471
Aug	Sep	Oct	\$ 19,331	\$ 19,858	\$ 24,363	\$ 24,829		\$ 22,095
Sep	Oct	Nov	\$ 27,098	\$ 25,992	\$ 30,945	\$ 31,473		\$ 28,877
Oct	Nov	Dec	\$ 43,258	\$ 18,586	\$ 52,349	\$ 59,506		\$ 43,425
Nov	Dec	Jan	\$ 23,207	\$ 61,772	\$ 41,435	\$ 44,780		\$ 42,799
Dec	Jan	Feb	\$ 49,217	\$ 43,701	\$ 43,753	\$ 49,646		\$ 46,579
Jan	Feb	Mar	\$ 39,655	\$ 43,414	\$ 23,111	\$ 50,389		\$ 39,142
Feb	Mar	Apr	\$ 48,782	\$ 51,074	\$ 85,180	\$ 67,284		\$ 63,080
Mar	Apr	May	\$ 71,874	\$ 70,001	\$ 80,525	\$ 90,729		\$ 78,282
Apr	May	Jun	\$ 31,941	\$ 34,916	\$ 32,169	\$ 39,894		\$ 34,730
May	Jun	Jul	\$ 25,451	\$ 25,429	\$ 28,916	\$ 26,763		\$ 26,640
Jun	Jul	Aug	\$ 21,383	\$ 19,937	\$ 20,246	\$ 22,958		\$ 21,131
<b>TOTAL</b>			\$ 427,123	\$ 434,326	\$ 480,674	\$ 525,179	\$ 22,174	\$ 467,251

### Transient Lodging

Tax Collected	Reported to State	Reported to City	FY2013	FY2014	FY2015	FY2016	FY2017	5 YR Average FY2013 - FY2017
Jul	Aug	Sep	\$ 13,275	\$ 15,995	\$ 11,744	\$ 31,002	\$ 35,321	\$ 21,468
Aug	Sep	Oct	\$ 11,756	\$ 12,937	\$ 16,747	\$ 9,222		\$ 12,666
Sep	Oct	Nov	\$ 15,067	\$ 14,652	\$ 17,452	\$ 18,222		\$ 16,348
Oct	Nov	Dec	\$ 20,899	\$ 14,316	\$ 25,420	\$ 29,903		\$ 22,635
Nov	Dec	Jan	\$ 19,703	\$ 20,966	\$ 24,210	\$ 42,957		\$ 26,959
Dec	Jan	Feb	\$ 17,257	\$ 30,681	\$ 23,112	\$ 52,789		\$ 30,960
Jan	Feb	Mar	\$ 22,779	\$ 25,482	\$ 55,130	\$ 63,003		\$ 41,598
Feb	Mar	Apr	\$ 32,816	\$ 35,185	\$ 53,564	\$ 86,084		\$ 51,912
Mar	Apr	May	\$ 54,780	\$ 58,376	\$ 65,790	\$ 131,787		\$ 77,683
Apr	May	Jun	\$ 27,856	\$ 27,544	\$ 22,092	\$ 55,825		\$ 33,329
May	Jun	Jul	\$ 19,438	\$ 21,952	\$ 24,125	\$ 35,250		\$ 25,191
Jun	Jul	Aug	\$ 16,763	\$ 15,877	\$ 21,607	\$ 41,187		\$ 23,858
<b>TOTAL</b>			\$ 272,388	\$ 293,964	\$ 360,993	\$ 597,231	\$ 35,321	\$ 384,608



## Transaction Privilege Tax Report of Restaurant and Bar by Month

Tax Collected	Reported to State	Reported to City	FY2013	FY2014	FY2015	FY2016	FY2017	5 YR Average FY2013 - FY2017
Jul	Aug	Sep	\$ 335,821	\$ 346,076	\$ 370,435	\$ 402,510	\$ 464,930	\$ 383,954
Aug	Sep	Oct	\$ 393,850	\$ 371,486	\$ 393,533	\$ 430,056		\$ 397,231
Sep	Oct	Nov	\$ 351,032	\$ 364,346	\$ 433,656	\$ 434,876		\$ 395,977
Oct	Nov	Dec	\$ 363,596	\$ 402,986	\$ 410,955	\$ 481,198		\$ 414,684
Nov	Dec	Jan	\$ 395,155	\$ 423,043	\$ 473,106	\$ 487,777		\$ 444,770
Dec	Jan	Feb	\$ 393,832	\$ 438,338	\$ 469,465	\$ 522,687		\$ 456,080
Jan	Feb	Mar	\$ 415,858	\$ 436,637	\$ 460,847	\$ 491,380		\$ 451,181
Feb	Mar	Apr	\$ 424,210	\$ 490,692	\$ 532,431	\$ 547,841		\$ 498,794
Mar	Apr	May	\$ 542,955	\$ 614,719	\$ 607,926	\$ 675,027		\$ 610,157
Apr	May	Jun	\$ 443,025	\$ 466,620	\$ 506,791	\$ 545,300		\$ 490,434
May	Jun	Jul	\$ 415,322	\$ 463,010	\$ 510,135	\$ 481,777		\$ 467,561
Jun	Jul	Aug	\$ 402,634	\$ 444,832	\$ 431,220	\$ 436,037		\$ 428,681
<b>TOTAL</b>			<b>\$ 4,877,292</b>	<b>\$ 5,262,786</b>	<b>\$ 5,600,500</b>	<b>\$ 5,936,467</b>	<b>\$ 464,930</b>	<b>\$ 5,439,505</b>