



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

General Fund	2015 Actual	2016 Actual	2017 Actual	Actual 2017 to 2016		2017 Budget	Actual to Budget 2017	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	2,648,792	2,840,334	2,925,681	85,348	3%	2,829,894	95,788	3%
Vehicles	1,155,871	1,339,320	1,558,118	218,799	16%	1,395,644	162,474	12%
Communications/Utilities	1,644,063	1,756,782	1,785,033	28,251	2%	1,750,324	34,708	2%
Contracting	704,431	1,250,000	1,024,154	(225,846)	-18%	769,924	254,230	33%
Restaurant/Bar	1,197,624	1,267,442	1,385,704	118,262	9%	1,262,783	122,921	10%
Real Estate/Rental & Leasing	905,845	1,027,449	1,048,596	21,147	2%	1,070,658	(22,062)	-2%
Service Related	343,500	277,992	293,274	15,282	5%	276,970	16,304	6%
Arts/Entertainment	124,016	139,075	136,933	(2,142)	-2%	144,924	(7,990)	-6%
Hotel/Motel	72,990	73,229	84,434	11,204	15%	76,309	8,125	11%
Transient Lodging	18,231	23,193	21,698	(1,496)	-6%	21,249	449	2%
Auditing	153,382	29,605	750	(28,855)	-97%	0	750	0%
Use Tax	162,722	227,117	185,530	(41,588)	-18%	236,668	(51,138)	-22%
<b>Total General Fund</b>	<b>9,131,468</b>	<b>10,251,538</b>	<b>10,449,905</b>	<b>198,367</b>	<b>2%</b>	<b>9,835,346</b>	<b>614,559</b>	<b>6%</b>
Percentage of change from prior period		12%	2%					
Transportation Improvement Fund (1.5% tax rate)	480,294	954,027	698,287	-255,740	-27%	524,948	173,339	33%
Percentage of change from prior period		99%	-27%					
General Capital Fund (2.2% tax rate)	0	149,240	0	-149,240	0%	0	0	0%
Percentage of change from prior period								
Tourism Fund - Bed Tax (3.52% tax rate)	27,712	35,254	76,376	41,122	117%	74,786	1,590	2%
Percentage of change from prior period		27%	117%					
<b>Total All Funds</b>	<b>9,639,474</b>	<b>11,390,058</b>	<b>11,224,567</b>	<b>-165,491</b>	<b>-1%</b>	<b>10,435,079</b>	<b>789,487</b>	<b>8%</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)  
Variance was due to increased commercial activity.

**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).

**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.  
Variance was due to increase in consumer spending.

**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 inconsistent taxpayer reporting.

**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 was due to reporting of prior periods.

**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.

Variance was due to increased commercial activity.

### **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	\$ 24,629	\$ 22,602
Sep	Oct	Nov	\$ 27,098	\$ 25,992	\$ 30,945	\$ 31,473	\$ 37,631	\$ 30,628
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	\$ 84,434	\$ 469,509

### 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	\$ 24,356	\$ 15,004
Sep	Oct	Nov	\$ 15,067	\$ 14,652	\$ 17,452	\$ 18,222	\$ 38,396	\$ 20,758
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	\$ 98,073	\$ 391,355



## 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	\$ 449,662	\$ 407,717
Sep	Oct	Nov	\$ 351,032	\$ 364,346	\$ 433,656	\$ 434,876	\$ 471,112	\$ 411,004
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>\$ 1,385,704</b>	<b>\$ 5,465,018</b>