



Sales and Use Tax
Fiscal Year to Date as of December 2016

General Fund	2015 Actual	2016 Actual	2017 Actual	Actual 2017 to 2016		2017 Budget	Actual to Budget 2017	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	6,340,741	6,640,417	6,898,379	257,962	4%	6,686,224	212,155	3%
Vehicles	2,322,496	2,598,704	3,122,514	523,810	20%	2,707,991	414,523	15%
Communications/Utilities	2,928,205	3,080,766	3,111,158	30,392	1%	3,089,405	21,753	1%
Contracting	1,250,000	1,250,000	1,250,000	(0)	0%	1,250,000	(0)	0%
Restaurant/Bar	2,551,150	2,759,104	2,940,211	181,107	7%	2,772,865	167,346	6%
Real Estate/Rental & Leasing	1,889,543	2,101,562	2,201,889	100,327	5%	2,189,942	11,948	1%
Service Related	710,449	579,832	591,006	11,173	2%	583,159	7,847	1%
Arts/Entertainment	307,621	340,799	348,198	7,399	2%	355,131	(6,933)	-2%
Hotel/Motel	210,528	227,162	239,523	12,362	5%	236,715	2,808	1%
Transient Lodging	47,097	56,242	59,431	3,189	6%	56,809	2,622	5%
Auditing	348,017	31,013	2,250	(28,763)	-93%	0	2,250	0%
Use Tax	344,799	438,898	424,104	(14,794)	-3%	457,356	(33,252)	-7%
Total General Fund	19,250,645	20,104,498	21,188,663	1,084,164	5%	20,385,596	803,066	4%
Percentage of change from prior period		4%	5%					
Transportation Improvement Fund (1.5% tax rate)	1,064,741	1,769,143	1,574,495	-194,648	-11%	1,168,276	406,219	35%
Percentage of change from prior period		66%	-11%					
General Capital Fund (2.2% tax rate)	311,620	1,344,744	1,059,259	-285,484	-21%	463,472	595,787	0%
Percentage of change from prior period			-21%					
Tourism Fund - Bed Tax (3.52% tax rate)	71,588	127,854	209,197	81,343	64%	199,943	9,254	5%
Percentage of change from prior period		79%	64%					
Total All Funds	20,698,594	23,346,239	24,031,614	685,375	3%	22,217,288	1,814,326	8%

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 is 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 steady 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.

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).

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.

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.

Variance was due to reporting of prior periods.



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	\$ 60,635	\$ 46,867
Nov	Dec	Jan	\$ 23,207	\$ 61,772	\$ 41,435	\$ 44,780	\$ 52,778	\$ 44,794
Dec	Jan	Feb	\$ 49,217	\$ 43,701	\$ 43,753	\$ 49,646	\$ 41,677	\$ 45,599
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
TOTAL			\$ 427,123	\$ 434,326	\$ 480,674	\$ 525,179	\$ 239,523	\$ 473,966

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	\$ 71,136	\$ 32,335
Nov	Dec	Jan	\$ 19,703	\$ 20,966	\$ 24,210	\$ 42,957	\$ 56,159	\$ 32,799
Dec	Jan	Feb	\$ 17,257	\$ 30,681	\$ 23,112	\$ 52,789	\$ 43,260	\$ 33,420
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
TOTAL			\$ 272,388	\$ 293,964	\$ 360,993	\$ 597,231	\$ 268,628	\$ 409,355



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	\$ 506,874	\$ 433,122
Nov	Dec	Jan	\$ 395,155	\$ 423,043	\$ 473,106	\$ 487,777	\$ 490,336	\$ 453,884
Dec	Jan	Feb	\$ 393,832	\$ 438,338	\$ 469,465	\$ 522,687	\$ 557,297	\$ 476,324
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
TOTAL			\$ 4,877,292	\$ 5,262,786	\$ 5,600,500	\$ 5,936,467	\$ 2,940,211	\$ 5,512,812