



**Sales and Use Tax  
Fiscal Year to Date as of February 2017**

General Fund	2015 Actual	2016 Actual	2017 Actual	Actual 2017 to 2016		2017 Budget	Actual to Budget 2017	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	8,437,850	8,793,893	9,117,713	323,820	4%	8,930,263	187,450	2%
Vehicles	3,238,118	3,481,728	4,226,385	744,657	21%	3,628,150	598,235	16%
Communications/Utilities	3,734,221	3,912,705	3,943,972	31,267	1%	3,956,331	(12,359)	0%
Contracting	1,250,000	1,250,000	1,250,000	(0)	0%	1,250,000	(0)	0%
Restaurant/Bar	3,544,428	3,798,325	4,093,444	295,119	8%	3,855,789	237,654	6%
Real Estate/Rental & Leasing	2,601,049	2,910,348	3,053,731	143,383	5%	3,032,741	20,990	1%
Service Related	905,573	778,764	791,971	13,207	2%	790,457	1,514	0%
Arts/Entertainment	470,289	498,123	507,345	9,222	2%	519,071	(11,726)	-2%
Hotel/Motel	318,819	344,835	366,368	21,533	6%	359,337	7,031	2%
Transient Lodging	90,230	89,226	96,126	6,900	8%	83,636	12,490	15%
Auditing	390,491	31,013	3,250	(27,763)	-90%	0	3,250	0%
Use Tax	521,402	581,426	613,989	32,562	6%	605,877	8,111	1%
<b>Total General Fund</b>	<b>25,502,470</b>	<b>26,470,386</b>	<b>28,064,292</b>	<b>1,593,906</b>	<b>6%</b>	<b>27,011,651</b>	<b>1,052,641</b>	<b>4%</b>
Percentage of change from prior period		4%	6%					
Transportation Improvement Fund (1.5% tax rate)	1,377,243	2,168,350	1,958,927	-209,423	-10%	1,483,349	475,578	32%
Percentage of change from prior period		57%	-10%					
General Capital Fund (2.2% tax rate)	769,957	1,930,247	1,623,093	-307,154	-16%	925,578	697,514	75%
Percentage of change from prior period		151%	-16%					
Tourism Fund - Bed Tax (3.52% tax rate)	137,149	243,957	338,363	94,406	39%	294,360	44,002	15%
Percentage of change from prior period		78%	39%					
<b>Total All Funds</b>	<b>27,786,819</b>	<b>30,812,939</b>	<b>31,984,674</b>	<b>1,171,735</b>	<b>4%</b>	<b>29,714,939</b>	<b>2,269,735</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 is due to increased consumer spending and opening of new dealerships.

**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%

Variance was due to reporting of prior periods.

**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.

Variance was due to increased commercial activity.

### **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	\$ 38,799	\$ 39,074
Feb	Mar	Apr	\$ 48,782	\$ 51,074	\$ 85,180	\$ 67,284	\$ 88,045	\$ 68,073
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>			<b>\$ 427,123</b>	<b>\$ 434,326</b>	<b>\$ 480,674</b>	<b>\$ 525,179</b>	<b>\$ 366,368</b>	<b>\$ 478,890</b>

### 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	\$ 67,301	\$ 46,739
Feb	Mar	Apr	\$ 32,816	\$ 35,185	\$ 53,564	\$ 86,084	\$ 98,560	\$ 61,242
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>			<b>\$ 272,388</b>	<b>\$ 293,964</b>	<b>\$ 360,993</b>	<b>\$ 597,231</b>	<b>\$ 434,489</b>	<b>\$ 423,825</b>



## 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	\$ 579,818	\$ 476,908
Feb	Mar	Apr	\$ 424,210	\$ 490,692	\$ 532,431	\$ 547,841	\$ 573,415	\$ 513,718
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>			\$ 4,877,292	\$ 5,262,786	\$ 5,600,500	\$ 5,936,467	\$ 4,093,444	\$ 5,553,464