



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

General Fund	2015 Actual	2016 Actual	2017 Actual	Actual 2017 to 2016		2017 Budget	Actual to Budget 2017	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	9,656,425	10,080,588	10,409,807	329,219	3%	10,271,069	138,738	1%
Vehicles	3,723,087	3,956,279	4,878,050	921,771	23%	4,212,587	665,463	16%
Communications/Utilities	4,115,394	4,300,242	4,318,837	18,594	0%	4,360,165	(41,329)	-1%
Contracting	1,250,000	1,250,000	1,250,000	(0)	0%	1,250,000	(0)	0%
Restaurant/Bar	4,152,354	4,473,352	4,870,795	397,443	9%	4,559,204	311,591	7%
Real Estate/Rental & Leasing	2,939,481	3,223,015	3,441,350	218,335	7%	3,358,557	82,794	2%
Service Related	1,014,055	877,820	899,789	21,969	3%	893,679	6,111	1%
Arts/Entertainment	560,383	590,798	601,056	10,257	2%	615,644	(14,588)	-2%
Hotel/Motel	399,344	435,564	470,728	35,164	8%	453,881	16,846	4%
Transient Lodging	116,337	118,382	129,515	11,132	9%	116,188	13,327	11%
Auditing	392,585	144,536	3,750	(140,786)	-97%	0	3,750	0%
Use Tax	617,255	672,560	712,646	40,086	6%	700,844	11,802	2%
<b>Total General Fund</b>	<b>28,936,700</b>	<b>30,123,138</b>	<b>31,986,322</b>	<b>1,863,184</b>	<b>6%</b>	<b>30,791,817</b>	<b>1,194,505</b>	<b>4%</b>
Percentage of change from prior period		4%	6%					
Transportation Improvement Fund (1.5% tax rate)	1,646,201	2,462,580	2,216,280	(246,300)	-10%	1,715,569	500,711	29%
Percentage of change from prior period		50%	-10%					
General Capital Fund (2.2% tax rate)	1,044,508	2,361,784	2,000,544	(361,239)	-15%	1,266,168	734,376	58%
Percentage of change from prior period		126%	-15%					
Tourism Fund - Bed Tax (3.52% tax rate)	176,832	346,587	455,892	109,304	32%	408,929	46,963	11%
Percentage of change from prior period		96%	32%					
<b>Total All Funds</b>	<b>31,804,241</b>	<b>35,294,089</b>	<b>36,659,038</b>	<b>1,364,949</b>	<b>4%</b>	<b>34,182,483</b>	<b>2,476,556</b>	<b>7%</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.

## 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	\$ 104,360	\$ 83,498
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>\$ 470,728</b>	<b>\$ 484,106</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	\$ 150,918	\$ 92,330
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>\$ 585,406</b>	<b>\$ 438,472</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	\$ 777,351	\$ 643,596
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	\$ 4,870,795	\$ 5,586,903