



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

General Fund	2015 Actual	2016 Actual	2017 Actual	Actual 2017 to 2016		2017 Budget	Actual to Budget 2017	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	11,859,387	12,183,100	12,762,220	579,119	5%	12,462,000	300,219	2%
Vehicles	4,668,112	4,946,111	6,135,915	1,189,803	24%	5,431,623	704,292	13%
Communications/Utilities	4,921,216	5,099,316	5,148,227	48,911	1%	5,192,844	(44,617)	-1%
Contracting	1,250,000	1,250,000	1,250,000	(0)	0%	1,250,000	(0)	0%
Restaurant/Bar	5,169,280	5,500,430	6,034,973	534,543	10%	5,629,475	405,498	7%
Real Estate/Rental & Leasing	3,689,445	3,908,373	4,339,578	431,205	11%	4,072,737	266,841	7%
Service Related	1,237,500	1,112,587	1,130,323	17,736	2%	1,138,319	(7,996)	-1%
Arts/Entertainment	690,306	713,275	723,354	10,079	1%	743,271	(19,918)	-3%
Hotel/Motel	460,428	502,221	550,374	48,153	10%	523,342	27,032	5%
Transient Lodging	134,677	138,532	155,425	16,893	12%	141,427	13,998	10%
Auditing	394,825	144,786	4,750	(140,036)	-97%	0	4,750	0%
Use Tax	787,650	817,526	931,512	113,986	14%	851,906	79,605	9%
Total General Fund	35,262,826	36,316,257	39,166,649	2,850,392	8%	37,436,944	1,729,705	5%
Percentage of change from prior period		3%	8%					
Transportation Improvement Fund (1.5% tax rate)	1,934,528	3,159,496	2,761,319	(398,177)	-13%	2,097,532	663,787	32%
Percentage of change from prior period		63%	-13%					
General Capital Fund (2.2% tax rate)	1,467,387	3,383,927	2,799,934	(583,992)	-17%	1,826,380	973,554	53%
Percentage of change from prior period		131%	-17%					
Tourism Fund - Bed Tax (3.52% tax rate)	204,709	417,513	547,096	129,583	31%	497,759	49,337	10%
Percentage of change from prior period		104%	31%					
Total All Funds	38,869,449	43,277,192	45,274,998	1,997,806	5%	41,858,616	3,416,383	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 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).

Variance was due to increased activity in commercial rentals, residential rentals, 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).

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%

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	\$ 49,157	\$ 37,615
May	Jun	Jul	\$ 25,451	\$ 25,429	\$ 28,916	\$ 26,763	\$ 30,489	\$ 27,410
Jun	Jul	Aug	\$ 21,383	\$ 19,937	\$ 20,246	\$ 22,958		\$ 21,131
TOTAL			\$ 427,123	\$ 434,326	\$ 480,674	\$ 525,179	\$ 550,374	\$ 487,761

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	\$ 69,245	\$ 40,512
May	Jun	Jul	\$ 19,438	\$ 21,952	\$ 24,125	\$ 35,250	\$ 47,870	\$ 29,727
Jun	Jul	Aug	\$ 16,763	\$ 15,877	\$ 21,607	\$ 41,187		\$ 23,858
TOTAL			\$ 272,388	\$ 293,964	\$ 360,993	\$ 597,231	\$ 702,521	\$ 450,191



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	\$ 602,679	\$ 512,883
May	Jun	Jul	\$ 415,322	\$ 463,010	\$ 510,135	\$ 481,777	\$ 561,499	\$ 486,349
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	\$ 6,034,973	\$ 5,628,140