



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

| General Fund | 2015 Actual | 2016 Actual | 2017 Actual | Actual 2017 to 2016 | | 2017 Budget | Actual to Budget 2017 | |
|--|-------------------|-------------------|-------------------|---------------------|------------|-------------------|-----------------------|------------|
| | | | | \$ Variance | % Variance | | \$ Variance | % Variance |
| Retail | 12,791,702 | 13,216,512 | 13,848,464 | 631,952 | 5% | 13,538,872 | 309,593 | 2% |
| Vehicles | 5,105,874 | 5,391,744 | 6,729,584 | 1,337,839 | 25% | 5,980,446 | 749,137 | 13% |
| Communications/Utilities | 5,379,741 | 5,609,855 | 5,682,238 | 72,383 | 1% | 5,724,853 | (42,616) | -1% |
| Contracting | 1,250,000 | 1,250,000 | 1,250,000 | (0) | 0% | 1,250,000 | (0) | 0% |
| Restaurant/Bar | 5,600,500 | 5,936,467 | 6,543,214 | 606,747 | 10% | 6,083,849 | 459,364 | 8% |
| Real Estate/Rental & Leasing | 4,077,066 | 4,244,035 | 4,790,722 | 546,687 | 13% | 4,422,515 | 368,207 | 8% |
| Service Related | 1,351,675 | 1,220,697 | 1,244,201 | 23,504 | 2% | 1,250,975 | (6,774) | -1% |
| Arts/Entertainment | 743,964 | 751,910 | 776,353 | 24,442 | 3% | 783,531 | (7,178) | -1% |
| Hotel/Motel | 480,674 | 525,179 | 576,650 | 51,471 | 10% | 547,265 | 29,385 | 5% |
| Transient Lodging | 143,251 | 147,644 | 163,410 | 15,766 | 11% | 150,900 | 12,510 | 8% |
| Auditing | 394,825 | 144,786 | 5,352 | (139,434) | -96% | 0 | 5,352 | 0% |
| Use Tax | 856,730 | 870,102 | 1,036,792 | 166,690 | 19% | 906,694 | 130,098 | 14% |
| Total General Fund | 38,176,002 | 39,308,931 | 42,646,978 | 3,338,047 | 8% | 40,639,900 | 2,007,078 | 5% |
| Percentage of change from prior period | | 3% | 8% | | | | | |
| Transportation Improvement Fund (1.5% tax rate) | 2,204,709 | 3,417,193 | 3,017,920 | (399,273) | -12% | 2,300,919 | 717,001 | 31% |
| Percentage of change from prior period | | 55% | -12% | | | | | |
| General Capital Fund (2.2% tax rate) | 1,863,652 | 3,761,883 | 3,176,282 | (585,601) | -16% | 2,124,681 | 1,051,601 | 49% |
| Percentage of change from prior period | | 102% | -16% | | | | | |
| Tourism Fund - Bed Tax (3.52% tax rate) | 217,742 | 449,587 | 575,203 | 125,616 | 28% | 531,100 | 44,103 | 8% |
| Percentage of change from prior period | | 106% | 28% | | | | | |
| Total All Funds | 42,462,105 | 46,937,594 | 49,416,383 | 2,478,789 | 5% | 45,596,600 | 3,819,783 | 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.

Variance was due to increased 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 | \$ 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 | \$ 26,276 | \$ 22,160 |
| TOTAL | | | \$ 427,123 | \$ 434,326 | \$ 480,674 | \$ 525,179 | \$ 576,650 | \$ 488,790 |

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 | \$ 36,092 | \$ 26,305 |
| TOTAL | | | \$ 272,388 | \$ 293,964 | \$ 360,993 | \$ 597,231 | \$ 738,613 | \$ 452,638 |



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 | \$ 508,241 | \$ 444,593 |
| TOTAL | | | \$ 4,877,292 | \$ 5,262,786 | \$ 5,600,500 | \$ 5,936,467 | \$ 6,543,214 | \$ 5,644,052 |