



## General Fund

### Sales and Use Tax for July 2013

#### Privilege (Sales) & Use Tax by Category

Fiscal Year to Date as of July 2013

Category	2012 Actual	2013 Actual	2014 Actual	2014 Budget	\$ Variance	% Variance
Big Box / Automobiles	\$559,843	\$597,379	\$739,820	\$636,153	\$103,668	16%
All Other Retail	\$297,716	\$316,999	\$315,137	\$322,164	(\$7,027)	-2%
Subtotal - Retail	\$857,559	\$914,379	\$1,054,957	\$958,317	\$96,640	10%
Communications/Utilities	\$491,749	\$513,673	\$552,281	\$508,253	\$44,028	9%
Construction	\$179,270	\$265,190	\$332,020	\$265,190	\$66,830	25%
Restaurant/Bar	\$282,747	\$335,821	\$346,076	\$323,614	\$22,462	7%
Real Estate/Rental & Leasing	\$238,461	\$277,931	\$355,590	\$284,813	\$70,777	25%
Service Related	\$96,826	\$146,365	\$98,772	\$140,893	(\$42,120)	-30%
Arts/Entertainment	\$15,171	\$45,898	\$47,816	\$54,691	(\$6,875)	-13%
Hotel/Motel	\$19,844	\$25,927	\$19,645	\$27,923	(\$8,277)	-30%
Transient Lodging	\$4,928	\$5,268	\$6,347	\$5,556	\$792	14%
Auditing	\$12,048	\$8,282	\$21,835	\$114,547	(\$92,713)	-81%
Use Tax	\$43,127	\$32,728	\$64,789	\$32,739	\$32,051	98%
Subtotal-All Other	\$95,118	\$118,102	\$160,432	\$235,456	(\$75,023)	-32%
<b>Total</b>	<b>\$2,241,728</b>	<b>\$2,571,461</b>	<b>\$2,900,129</b>	<b>\$2,716,536</b>	<b>\$183,593</b>	<b>7%</b>
Change from 2012		15%				
Change from 2013			13%	6%		
Change from 2012(excluding construction)		12%				
Change from 2013 (excluding construction)			11%	6%		

### **Retail – Big Box/Auto**

Includes large department stores, warehouse clubs, supercenters, dealerships, automotive repairs and discount department stores.

***Actual to Revised Budget Variance of \$103,668 or 16%:*** Collections were slightly over budgeted amount due to increased consumer spending

### **All Other Retail**

This category includes smaller retail stores, such as small clothing stores, home furnishing stores, jewelry stores, drug stores, and sporting goods store.

***Actual to Revised Budget Variance of (\$7,027) or (2%) :*** Collections were slightly under budget with spending shifting from grocery stores, and other retail taxpayers to the big box outlets, overall retail collections were over budget by 10%

### **Communication/Utilities**

This category includes businesses that provide telecommunications (landlines and cellular), electricity, gas, or water services.

***Actual to Revised Budget Variance of \$44,028 or 9%:*** Collections were over budget amount and reflect water rate increase, and more aggressive collection practices by new water provider.

### **Construction**

The construction tax is collected on all construction activity; commercial and residential; new and re-models. It also includes landscaping, painting, flooring installation, siding, roofing, concrete, plumbing, heating, framing, drywall, infrastructure, masonry, finish carpentry, etc.

***Actual to Revised Budget Variance of \$66,830 or 25%:*** Collections were above budget and reflect increased collections from homebuilders and commercial projects. Commercial project collections are at 8% of construction tax assumptions.

### **Restaurant & Bar**

The restaurant category includes restaurants, bars and caterers.

***Actual to Revised Budget Variance of \$22,462 or 7%:*** Collections are over budget due to the increase in consumer activity in this category with three new restaurants opening this month.

### **Real Estate, Rental & Leasing**

The rental category includes rentals of commercial and residential real property and personal property rentals (such as rentals of formal wear, DVD's, home health equipment, recreational goods, electronics, appliances etc).

***Actual to Revised Budget Variance of \$70,777 or 25%:*** Collections are over budget due to collections from previous periods.

### **Service Related**

This category includes tax reported for wholesalers, services, transportation, finance etc.

***Actual to Revised Budget Variance of (\$42,120) or (30%):*** Collections were slightly under budget. This is a catch all category and taxpayers generally do not pay sales tax on a regular basis due to the majority of the business activity not being taxable.

### **Arts & Entertainment**

This tax includes businesses that operate or charge admission for exhibition, amusement, entertainment, golf courses or instruction, gym memberships and movie theatres.

***Actual to Revised Budget Variance of (\$6,875) or (13%):*** Collections are under the projected amount than anticipated for this category.

### **Hotel/Motel**

Includes the tax for the activity of renting lodging space on a short-term basis and other activities provided at the hotel/motel.

***Actual to Revised Budget Variance of (\$8,277) or (30%) :*** Collections are below the projected amount than anticipated this month.

### **Transient Lodging**

This includes business activity of any hotel engaging in the business of charging for lodging and/or lodging space furnished to any transient for less than thirty consecutive days.

***Actual to Revised Budget of \$792 or 14%:*** Collections this month are just over the budgeted amount.

### **Auditing**

This includes auditing conducted by in house and contract auditors.

***Actual to Revised Budget Variance of (\$92,713) or (81%) :*** Very few payments for assessments issued have been received to date.

### **Use Tax**

This includes tax on products that are used or stored in the City that sales tax was not paid when purchased.

***Actual to Revised Budget Variance of \$32,051 or 98%:*** Collections were above budget and are related to increased collections from sales of products purchased from out of state by local taxpayers.



## Dedicated 1.5 % Transportation Sales Tax for July 2013

Fiscal Year to Date as of July 2013

Category	2012 Actual	2013 Actual	2014 Actual	2014 Budget	\$ Variance	% Variance
Dedicated Transportation Sales Tax	\$122,229	\$180,811	\$226,378	\$176,319	\$50,059	28%
Change from 2012		48%				
Change from 2013			25%	-2%		

### **1.5% Dedicated Transportation Sales Tax**

This tax is dedicated for the improvement of existing roadways corridors and costs related to the construction of new roadways.

***Actual to Revised Budget of \$50,059 or 28%:*** Collections were above budget and reflect increased collections from homebuilders and commercial projects. Commercial project collections are at 8% of construction tax assumptions.



## 1.52% Bed Tax in Tourism Fund for July 2013

Fiscal Year to Date as of July 2013						
Category	2012 Actual	2013 Actual	2014 Actual	2014 Budget	\$ Variance	% Variance
Bed Tax	\$7,490	\$8,007	\$9,648	8,382	\$1,266	15%
Change from 2012		7%				
Change from 2013			20%	5%		

### 1.52% Transient Lodging

This includes business activity of any hotel engaging in the business of charging for lodging and/or lodging space furnished to any transient for less than thirty consecutive days.

**Actual to Revised Budget of \$1,266 or 15%:** Collections this month are just over the budgeted amount.