



General Fund

Sales and Use Tax for November 2013

Privilege (Sales) & Use Tax by Category

Fiscal Year to Date as of November 2013

Category	2012 Actual	2013 Actual	2014 Actual	2014 Budget	\$ Variance	% Variance
Big Box / Automobiles	\$2,984,400	\$3,261,988	\$3,951,550	\$3,749,995	\$201,556	5%
All Other Retail	\$1,668,566	\$1,722,244	\$1,849,468	\$1,750,304	\$99,164	6%
Subtotal - Retail	\$4,652,967	\$4,984,233	\$5,801,018	\$5,500,299	\$300,720	5%
Communications/Utilities	\$2,266,263	\$2,331,432	\$2,427,189	\$2,306,835	\$120,353	5%
Construction	\$1,189,139	\$1,250,000	\$1,250,000	\$1,250,000	\$0	0%
Restaurant/Bar	\$1,550,755	\$1,839,455	\$1,907,937	\$1,772,590	\$135,348	8%
Real Estate/Rental & Leasing	\$1,205,142	\$1,402,973	\$1,579,861	\$1,437,714	\$142,147	10%
Service Related	\$451,205	\$539,041	\$451,815	\$518,890	(\$67,075)	-13%
Arts/Entertainment	\$165,580	\$218,265	\$246,589	\$260,082	(\$13,494)	-5%
Hotel/Motel	\$148,687	\$138,821	\$145,854	\$149,507	(\$3,653)	-2%
Transient Lodging	\$33,965	\$32,024	\$31,296	\$33,774	(\$2,478)	-7%
Auditing	\$256,717	\$286,165	\$46,169	\$134,547	(\$88,378)	-66%
Use Tax	\$240,228	\$218,752	\$301,713	\$218,824	\$82,889	38%
Subtotal-All Other	\$845,177	\$894,026	\$771,622	\$796,735	(\$25,113)	-3%
Total	\$12,160,647	\$13,241,160	\$14,189,441	\$13,583,062	\$606,379	4%
Change from 2012		9%				
Change from 2013			7%	3%		
Change from 2012(excluding construction)		9%				
Change from 2013 (excluding construction)			8%	3%		

Retail – Big Box/Auto

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

Actual to Revised Budget Variance of \$201,556 or 5%: Collections are 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 \$99,164 or 6% : Collections are slightly over budget due to increased spending; overall retail collections were over budget by 5%.

Communication/Utilities

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

Actual to Revised Budget Variance of \$120,353 or 5%: Collections are 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 \$0 or 0%: Collections are at budget and reflect collections from commercial projects and home builders.

Restaurant & Bar

The restaurant category includes restaurants, bars and caterers.

Actual to Revised Budget Variance of \$135,348 or 8%: Collections are just over budget due to the increase in consumer spending in this category.

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 \$142,147 or 10%: Collections are over budget partly due to collections from previous periods and taxpayer compliance.

Service Related

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

Actual to Revised Budget Variance of (\$67,075) or (13%): Collections are under budget. This is a catch all category and taxpayers generally do not pay tax on a regular basis due to 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 (\$13,494) or (5%): 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 (\$3,653) or (2%) : 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 (\$2,478) or (7%): Collections this month are below the budgeted amount due to Taxpayer inconsistent reporting.

Auditing

This includes auditing conducted by in house and contract auditors.

Actual to Revised Budget Variance of (\$88,378) or (66%) : 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 \$82,889 or 38%: Collections are 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 November 2013

Fiscal Year to Date as of November 2013

Category	2012 Actual	2013 Actual	2014 Actual	2014 Budget	\$ Variance	% Variance
Dedicated Transportation Sales Tax	\$810,777	\$1,184,791	\$1,061,329	\$900,268	\$161,061	18%
Change from 2012		46%				
Change from 2013			-10%	-24%		

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 \$161,061 or 18%: Collections are above budget and reflect collections from commercial projects and home builders. Commercial project collections are at 28% of construction tax assumptions.



General Government CIP Fund for November 2013

Fiscal Year to Date as of November 2013

Category	2012 Actual	2013 Actual	2014 Actual	2014 Budget	\$ Variance	% Variance
General Government CIP	\$0	\$476,761	306,616	\$323,781	(\$17,164)	-5%
Change from 2012						
Change from 2013			-36%	-32%		

2.2% Construction Tax General Government CIP

Per City Ordinance, excess construction tax of \$1.25 MM shall be recorded in the General Capital Fund 21112. This would be only the excess tax collection of the 2.2% tax rate.

Actual to Revised Budget of (\$17,164) or (5%): Collections are below budget and reflect collections from commercial projects and home builders. Commercial project collections are at 28% of construction tax assumptions.



1.52% Bed Tax in Tourism Fund for November 2013

Fiscal Year to Date as of November 2013

Category	2012 Actual	2013 Actual	2014 Actual	2014 Budget	\$ Variance	% Variance
Bed Tax	\$51,627	\$48,676	\$47,570	50,958	(\$3,388)	-7%
Change from 2012		-6%				
Change from 2013			-2%	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 (\$3,388) or (7%): Collections this month are below the budgeted amount due to Taxpayer inconsistent reporting.