



Sales and Use Tax
Fiscal Year to Date as of January 2016

| General Fund | 2014 Actual | 2015 Actual | 2016 Actual | Actual 2016 to 2015 | | 2016 Budget | Actual to Budget 2016 | |
|--|-------------------|-------------------|-------------------|---------------------|-------------|-------------------|-----------------------|-------------|
| | | | | \$ Variance | % Variance | | \$ Variance | % Variance |
| Retail | 6,800,007 | 7,360,887 | 7,685,893 | 325,005 | 4% | 7,714,809 | (28,916) | 0% |
| Vehicles | 1,901,426 | 2,782,872 | 3,035,750 | 252,878 | 9% | 3,078,970 | (43,219) | -1% |
| Communications/Utilities | 3,219,382 | 3,381,085 | 3,515,777 | 134,692 | 4% | 3,432,856 | 82,921 | 2% |
| Contracting | 1,250,000 | 1,250,000 | 1,250,000 | 0 | 0% | 1,250,000 | 0 | 0% |
| Restaurant/Bar | 2,782,912 | 3,011,997 | 3,250,484 | 238,486 | 8% | 3,260,975 | (10,492) | 0% |
| Real Estate/Rental & Leasing | 2,223,170 | 2,223,008 | 2,457,778 | 234,770 | 11% | 2,120,714 | 337,065 | 16% |
| Service Related | 652,128 | 800,340 | 671,284 | (129,056) | -16% | 819,542 | (148,259) | -18% |
| Arts/Entertainment | 384,291 | 372,418 | 418,340 | 45,922 | 12% | 347,419 | 70,921 | 20% |
| Hotel/Motel | 232,969 | 233,638 | 277,551 | 43,912 | 19% | 247,496 | 30,055 | 12% |
| Transient Lodging | 53,583 | 68,974 | 70,181 | 1,206 | 2% | 65,588 | 4,592 | 7% |
| Auditing | 81,561 | 377,603 | 31,013 | (346,590) | -92% | 0 | 31,013 | 0% |
| Use Tax | 431,106 | 439,508 | 506,424 | 66,916 | 15% | 294,484 | 211,940 | 72% |
| Total General Fund | 20,012,535 | 22,302,332 | 23,170,474 | 868,142 | 4% | 22,632,853 | 537,620 | 2% |
| Percentage of change from prior period | | 11% | 4% | | | | | |
| Transportation Improvement Fund (1.5% tax rate) | 1,390,774 | 1,221,670 | 1,941,115 | 719,445 | 59% | 1,104,373 | 836,742 | 76% |
| Percentage of change from prior period | | -12% | 59% | | | | | |
| General Capital Fund (2.2% tax rate) | 789,802 | 541,782 | 1,596,968 | 1,055,186 | 195% | 369,747 | 1,227,221 | 332% |
| Percentage of change from prior period | | | | | | | | |
| Tourism Fund - Bed Tax (3.52% tax rate) | 81,446 | 104,841 | 176,918 | 72,077 | 69% | 99,694 | 77,223 | 77% |
| Percentage of change from prior period | | 29% | 69% | | | | | |
| Total All Funds | 22,274,558 | 24,170,624 | 26,885,474 | 2,714,850 | 11% | 24,206,668 | 2,678,806 | 11% |

For FY2016 reporting, the category of Big Box / Automobiles has been separated into two distinct groupings. Automobiles are listed under Vehicles, and Big Box taxpayers are added with the All Other Retail grouping to form the category of Retail.

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.

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.

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 residential rentals, commercial 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.

Variance was due to some specialty contractors who are no longer taxable.

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).

Variance was due to increase in consumer spending.

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 taxpayer compliance in reporting.

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 rate increase.

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 activity in commercial construction activity and homebuilder sales.

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 activity in commercial construction activity and homebuilder sales.

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 rate increase.



Transaction Privilege Tax Report of Accommodation by Month

Hotel Motel

| Tax Collected | Reported to State | Reported to City | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | 5 YR Average FY2012 - FY2016 |
|---------------|-------------------|------------------|------------|------------|------------|------------|------------|---------------------------------|
| Jul | Aug | Sep | \$ 19,844 | \$ 25,927 | \$ 19,645 | \$ 17,682 | \$ 16,928 | \$ 20,005 |
| Aug | Sep | Oct | \$ 17,414 | \$ 19,331 | \$ 19,858 | \$ 24,363 | \$ 24,829 | \$ 21,159 |
| Sep | Oct | Nov | \$ 25,487 | \$ 27,098 | \$ 25,992 | \$ 30,945 | \$ 31,473 | \$ 28,199 |
| Oct | Nov | Dec | \$ 41,278 | \$ 43,258 | \$ 18,586 | \$ 52,349 | \$ 59,506 | \$ 42,995 |
| Nov | Dec | Jan | \$ 44,664 | \$ 23,207 | \$ 61,772 | \$ 41,435 | \$ 44,780 | \$ 43,172 |
| Dec | Jan | Feb | \$ 26,913 | \$ 49,217 | \$ 43,701 | \$ 43,753 | \$ 49,646 | \$ 42,646 |
| Jan | Feb | Mar | \$ 41,163 | \$ 39,655 | \$ 43,414 | \$ 23,111 | \$ 50,389 | \$ 39,546 |
| Feb | Mar | Apr | \$ 50,021 | \$ 48,782 | \$ 51,074 | \$ 85,180 | | \$ 58,764 |
| Mar | Apr | May | \$ 74,804 | \$ 71,874 | \$ 70,001 | \$ 80,525 | | \$ 74,301 |
| Apr | May | Jun | \$ 36,861 | \$ 31,941 | \$ 34,916 | \$ 32,169 | | \$ 33,972 |
| May | Jun | Jul | \$ 24,082 | \$ 25,451 | \$ 25,429 | \$ 28,916 | | \$ 25,969 |
| Jun | Jul | Aug | \$ 18,827 | \$ 21,383 | \$ 19,937 | \$ 20,246 | | \$ 20,098 |
| TOTAL | | | \$ 421,359 | \$ 427,123 | \$ 434,326 | \$ 480,674 | \$ 277,551 | \$ 450,827 |

Transient Lodging

| Tax Collected | Reported to State | Reported to City | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | 5 YR Average FY2012 - FY2016 |
|---------------|-------------------|------------------|------------|------------|------------|------------|------------|---------------------------------|
| Jul | Aug | Sep | \$ 12,418 | \$ 13,275 | \$ 15,995 | \$ 11,744 | \$ 31,002 | \$ 16,887 |
| Aug | Sep | Oct | \$ 10,825 | \$ 11,756 | \$ 12,937 | \$ 16,747 | \$ 9,222 | \$ 12,298 |
| Sep | Oct | Nov | \$ 16,800 | \$ 15,067 | \$ 14,652 | \$ 17,452 | \$ 18,222 | \$ 16,439 |
| Oct | Nov | Dec | \$ 19,418 | \$ 20,899 | \$ 14,316 | \$ 25,420 | \$ 29,903 | \$ 21,991 |
| Nov | Dec | Jan | \$ 26,130 | \$ 19,703 | \$ 20,966 | \$ 24,210 | \$ 42,957 | \$ 26,793 |
| Dec | Jan | Feb | \$ 14,818 | \$ 17,257 | \$ 30,681 | \$ 23,112 | \$ 52,789 | \$ 27,732 |
| Jan | Feb | Mar | \$ 26,710 | \$ 22,779 | \$ 25,482 | \$ 55,130 | \$ 63,003 | \$ 38,621 |
| Feb | Mar | Apr | \$ 31,589 | \$ 32,816 | \$ 35,185 | \$ 53,564 | | \$ 38,288 |
| Mar | Apr | May | \$ 58,479 | \$ 54,780 | \$ 58,376 | \$ 65,790 | | \$ 59,356 |
| Apr | May | Jun | \$ 27,458 | \$ 27,856 | \$ 27,544 | \$ 22,092 | | \$ 26,238 |
| May | Jun | Jul | \$ 19,176 | \$ 19,438 | \$ 21,952 | \$ 24,125 | | \$ 21,173 |
| Jun | Jul | Aug | \$ 14,457 | \$ 16,763 | \$ 15,877 | \$ 21,607 | | \$ 17,176 |
| TOTAL | | | \$ 278,281 | \$ 272,388 | \$ 293,964 | \$ 360,993 | \$ 247,098 | \$ 322,991 |



Transaction Privilege Tax Report of Restaurant and Bar by Month

| Tax Collected | Reported to State | Reported to City | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | 5 YR Average FY2012 - FY2016 |
|---------------|-------------------|------------------|--------------|--------------|--------------|--------------|--------------|---------------------------------|
| Jul | Aug | Sep | \$ 282,747 | \$ 335,821 | \$ 346,076 | \$ 370,435 | \$ 402,510 | \$ 347,518 |
| Aug | Sep | Oct | \$ 284,101 | \$ 393,850 | \$ 371,486 | \$ 393,533 | \$ 430,056 | \$ 374,605 |
| Sep | Oct | Nov | \$ 302,960 | \$ 351,032 | \$ 364,346 | \$ 433,656 | \$ 434,876 | \$ 377,374 |
| Oct | Nov | Dec | \$ 340,443 | \$ 363,596 | \$ 402,986 | \$ 410,955 | \$ 481,198 | \$ 399,836 |
| Nov | Dec | Jan | \$ 340,503 | \$ 395,155 | \$ 423,043 | \$ 473,106 | \$ 487,777 | \$ 423,917 |
| Dec | Jan | Feb | \$ 353,255 | \$ 393,832 | \$ 438,338 | \$ 469,465 | \$ 522,687 | \$ 435,515 |
| Jan | Feb | Mar | \$ 384,224 | \$ 415,858 | \$ 436,637 | \$ 460,847 | \$ 491,380 | \$ 437,789 |
| Feb | Mar | Apr | \$ 387,045 | \$ 424,210 | \$ 490,692 | \$ 532,431 | | \$ 458,595 |
| Mar | Apr | May | \$ 490,443 | \$ 542,955 | \$ 614,719 | \$ 607,926 | | \$ 564,011 |
| Apr | May | Jun | \$ 389,318 | \$ 443,025 | \$ 466,620 | \$ 506,791 | | \$ 451,439 |
| May | Jun | Jul | \$ 348,987 | \$ 415,322 | \$ 463,010 | \$ 510,135 | | \$ 434,364 |
| Jun | Jul | Aug | \$ 350,770 | \$ 402,634 | \$ 444,832 | \$ 431,220 | | \$ 407,364 |
| TOTAL | | | \$ 4,254,798 | \$ 4,877,292 | \$ 5,262,786 | \$ 5,600,500 | \$ 3,250,484 | \$ 5,112,326 |

FY2012 (Feb-Jun)-Adjustments made due to Taxpayer filing under incorrect category