



**Sales and Use Tax**  
Fiscal Year to Date as of March 2016

General Fund	2014 Actual	2015 Actual	2016 Actual	Actual 2016 to 2015		2016 Budget	Actual to Budget 2016	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	8,899,628	9,656,425	10,080,588	424,164	4%	10,165,752	(85,164)	-1%
Vehicles	2,550,044	3,723,087	3,956,279	233,193	6%	4,071,415	(115,136)	-3%
Communications/Utilities	3,976,847	4,115,394	4,300,242	184,849	4%	4,178,408	121,834	3%
Contracting	1,250,000	1,250,000	1,250,000	0	0%	1,250,000	0	0%
Restaurant/Bar	3,888,323	4,152,354	4,473,352	320,998	8%	4,495,597	(22,245)	0%
Real Estate/Rental & Leasing	2,869,577	2,939,481	3,223,015	283,534	10%	2,804,217	418,798	15%
Service Related	817,012	1,014,055	877,820	(136,235)	-13%	1,038,385	(160,565)	-15%
Arts/Entertainment	549,143	560,383	590,798	30,416	5%	522,766	68,032	13%
Hotel/Motel	354,044	399,344	435,564	36,220	9%	423,030	12,534	3%
Transient Lodging	90,710	116,337	118,382	2,045	2%	111,470	6,912	6%
Auditing	89,805	392,585	144,536	(248,050)	-63%	0	144,536	0%
Use Tax	565,222	617,255	672,560	55,305	9%	413,581	258,980	63%
<b>Total General Fund</b>	<b>25,900,355</b>	<b>28,936,700</b>	<b>30,123,138</b>	<b>1,186,439</b>	<b>4%</b>	<b>29,474,623</b>	<b>648,515</b>	<b>2%</b>
Percentage of change from prior period		12%	4%					
<b>Transportation Improvement Fund (1.5% tax rate)</b>	<b>1,768,927</b>	<b>1,646,201</b>	<b>2,462,580</b>	<b>816,379</b>	<b>50%</b>	<b>1,427,503</b>	<b>1,035,077</b>	<b>73%</b>
Percentage of change from prior period		-7%	50%					
<b>General Capital Fund (2.2% tax rate)</b>	<b>1,344,426</b>	<b>1,044,508</b>	<b>2,361,784</b>	<b>1,317,276</b>	<b>126%</b>	<b>843,671</b>	<b>1,518,113</b>	<b>180%</b>
Percentage of change from prior period								
<b>Tourism Fund - Bed Tax (3.52% tax rate)</b>	<b>137,880</b>	<b>176,832</b>	<b>346,587</b>	<b>169,755</b>	<b>96%</b>	<b>169,435</b>	<b>177,152</b>	<b>105%</b>
Percentage of change from prior period		28%	96%					
<b>Total All Funds</b>	<b>29,151,587</b>	<b>31,804,241</b>	<b>35,294,089</b>	<b>3,489,849</b>	<b>11%</b>	<b>31,915,232</b>	<b>3,378,858</b>	<b>11%</b>

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.

**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 and spring training activity.

**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 and spring training activity.



## 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	\$ 67,284	\$ 60,468
Mar	Apr	May	\$ 74,804	\$ 71,874	\$ 70,001	\$ 80,525	\$ 90,729	\$ 77,587
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
<b>TOTAL</b>			\$ 421,359	\$ 427,123	\$ 434,326	\$ 480,674	\$ 435,564	\$ 455,817

### 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	\$ 86,084	\$ 47,847
Mar	Apr	May	\$ 58,479	\$ 54,780	\$ 58,376	\$ 65,790	\$ 131,787	\$ 73,843
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
<b>TOTAL</b>			\$ 278,281	\$ 272,388	\$ 293,964	\$ 360,993	\$ 464,970	\$ 347,037



## 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	\$ 547,841	\$ 476,444
Mar	Apr	May	\$ 490,443	\$ 542,955	\$ 614,719	\$ 607,926	\$ 675,027	\$ 586,214
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
<b>TOTAL</b>			\$ 4,254,798	\$ 4,877,292	\$ 5,262,786	\$ 5,600,500	\$ 4,473,352	\$ 5,152,379

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