



Sales and Use Tax
Fiscal Year to Date as of July 2014

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	\$ Variance	% Variance
General Fund						
Big Box / Automobiles	597,379	739,820	831,526	853,227	(21,702)	-3%
All Other Retail	316,999	315,137	499,220	301,604	197,616	66%
Subtotal - Retail	914,379	1,054,957	1,330,746	1,154,831	175,914	15%
Communications/Utilities	513,673	552,281	561,447	570,168	(8,721)	-2%
Contracting	265,190	332,020	243,528	436,738	(193,210)	-44%
Restaurant/Bar	335,821	346,076	370,435	341,948	28,488	8%
Real Estate/Rental & Leasing	277,931	355,590	285,546	348,975	(63,429)	-18%
Service Related	146,365	98,772	138,322	103,627	34,695	33%
Arts/Entertainment	45,898	47,816	43,398	49,726	(6,328)	-13%
Hotel/Motel	25,927	19,645	17,682	21,033	(3,350)	-16%
Transient Lodging	5,268	6,347	4,660	6,540	(1,880)	-29%
Auditing	8,282	21,835	60,570	17,483	43,087	246%
Use Tax	32,728	64,789	57,034	76,129	(19,096)	-25%
Total General Fund	2,571,460	2,900,129	3,113,368	3,127,199	(13,831)	0%
Percentage of change from prior period		13%	7%			
Transportation Improvement Fund (1.5% tax rate)	180,811	226,378	166,042	297,772	(131,730)	-44%
Percentage of change from prior period		25%	-27%			
Tourism Fund - Bed Tax (1.52% tax rate)	8,007	9,648	7,084	9,947	(2,863)	-29%
Percentage of change from prior period		20%	-27%			

General Fund

Retail – Big Box/Auto (2.2% tax rate) - tax collections from large department stores, discount department stores, warehouse clubs, supercenters, and automotive dealerships

All Other Retail (2.2% tax rate) - tax collections from smaller retail stores, (e.g., drug, clothing, specialty, jewelry, sporting goods stores)
Variance was due to taxpayer payments received for previous year.

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)
Variance was due to reduction in commercial construction activity and homebuilder sales.

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 a prior year onetime payment that will not recur in the current year.

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 a contracting taxpayer who paid at the service rate of 2.2% instead of the 3.7% contracting rate.

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 inconsistent taxpayer reporting.

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 inconsistent taxpayer reporting.

Transient Lodging (2.52% 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 inconsistent taxpayer reporting.

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.

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 reduction in commercial construction activity, and homebuilder sales.

Tourism (1.52% of the 2.52% transient lodging tax rate)

Of the 1.52% recorded in the Tourism Fund, 0.52% is restricted by A.R.S. §9-500.06 and 1.0% has been committed by City Council to be used for promoting tourism. Of the amount recorded in the Tourism Fund the Tourism Advisory Board has designated that 60% is spent for special events and 40% is spent for marketing, planning and capital.

Variance was due to inconsistent taxpayer reporting.



Transaction Privilege Tax Report of Accommodation by Month

Hotel Motel

Tax Collected	Reported to State	Reported to City	FY2011	FY2012	FY2013	FY2014	FY2015	5 YR Average FY2011 - FY2015
Jul	Aug	Sep	\$ 11,267	\$ 19,844	\$ 25,927	\$ 19,645	\$ 17,682	\$ 18,873
Aug	Sep	Oct	\$ 20,240	\$ 17,414	\$ 19,331	\$ 19,858		\$ 19,211
Sep	Oct	Nov	\$ 23,988	\$ 25,487	\$ 27,098	\$ 25,992		\$ 25,641
Oct	Nov	Dec	\$ 38,479	\$ 41,278	\$ 43,258	\$ 18,586		\$ 35,400
Nov	Dec	Jan	\$ 41,368	\$ 44,664	\$ 23,207	\$ 61,772		\$ 42,753
Dec	Jan	Feb	\$ 33,482	\$ 26,913	\$ 49,217	\$ 43,701		\$ 38,328
Jan	Feb	Mar	\$ 36,677	\$ 41,163	\$ 39,655	\$ 43,414		\$ 40,227
Feb	Mar	Apr	\$ 39,266	\$ 50,021	\$ 48,782	\$ 51,074		\$ 47,286
Mar	Apr	May	\$ 59,933	\$ 74,804	\$ 71,874	\$ 70,001		\$ 69,153
Apr	May	Jun	\$ 42,837	\$ 36,861	\$ 31,941	\$ 34,916		\$ 36,639
May	Jun	Jul	\$ 19,353	\$ 24,082	\$ 25,451	\$ 25,429		\$ 23,579
Jun	Jul	Aug	\$ 24,150	\$ 18,827	\$ 21,383	\$ 19,937		\$ 21,074
TOTAL			\$ 391,041	\$ 421,359	\$ 427,123	\$ 434,326	\$ 17,682	\$ 338,306

Transient Lodging

Tax Collected	Reported to State	Reported to City	FY2011	FY2012	FY2013	FY2014	FY2015	5 YR Average FY2011 - FY2015
Jul	Aug	Sep	\$ 6,952	\$ 12,418	\$ 13,275	\$ 15,995	\$ 11,744	\$ 12,077
Aug	Sep	Oct	\$ 14,846	\$ 10,825	\$ 11,756	\$ 12,937		\$ 12,591
Sep	Oct	Nov	\$ 14,222	\$ 16,800	\$ 15,067	\$ 14,652		\$ 15,185
Oct	Nov	Dec	\$ 18,607	\$ 19,418	\$ 20,899	\$ 14,316		\$ 18,310
Nov	Dec	Jan	\$ 19,759	\$ 26,130	\$ 19,703	\$ 20,966		\$ 21,639
Dec	Jan	Feb	\$ 19,870	\$ 14,818	\$ 17,257	\$ 30,681		\$ 20,657
Jan	Feb	Mar	\$ 23,333	\$ 26,710	\$ 22,779	\$ 25,482		\$ 24,576
Feb	Mar	Apr	\$ 23,294	\$ 31,589	\$ 32,816	\$ 35,185		\$ 30,721
Mar	Apr	May	\$ 55,673	\$ 58,479	\$ 54,780	\$ 58,376		\$ 56,827
Apr	May	Jun	\$ 26,457	\$ 27,458	\$ 27,856	\$ 27,544		\$ 27,329
May	Jun	Jul	\$ 11,509	\$ 19,176	\$ 19,438	\$ 21,952		\$ 18,019
Jun	Jul	Aug	\$ 18,479	\$ 14,457	\$ 16,763	\$ 15,877		\$ 16,394
TOTAL			\$ 253,003	\$ 278,281	\$ 272,388	\$ 293,964	\$ 11,744	\$ 221,876



Transaction Privilege Tax Report of Restaurant and Bar by Month

Tax Collected	Reported to State	Reported to City	FY2011	FY2012	FY2013	FY2014	FY2015	5 YR Average FY2011 - FY2015
Jul	Aug	Sep	\$ 274,636	\$ 282,747	\$ 335,821	\$ 346,076	\$ 370,435	\$ 321,943
Aug	Sep	Oct	\$ 251,102	\$ 284,101	\$ 393,850	\$ 371,486		\$ 325,135
Sep	Oct	Nov	\$ 279,210	\$ 302,960	\$ 351,032	\$ 364,346		\$ 324,387
Oct	Nov	Dec	\$ 302,677	\$ 340,443	\$ 363,596	\$ 402,986		\$ 352,425
Nov	Dec	Jan	\$ 294,626	\$ 340,503	\$ 395,155	\$ 423,043		\$ 363,332
Dec	Jan	Feb	\$ 331,829	\$ 353,255	\$ 393,832	\$ 438,338		\$ 379,314
Jan	Feb	Mar	\$ 341,068	\$ 384,224	\$ 415,858	\$ 436,637		\$ 394,447
Feb	Mar	Apr	\$ 386,071	\$ 387,045	\$ 424,210	\$ 490,692		\$ 422,005
Mar	Apr	May	\$ 414,604	\$ 490,443	\$ 542,955	\$ 614,719		\$ 515,680
Apr	May	Jun	\$ 376,237	\$ 389,318	\$ 443,025	\$ 466,620		\$ 418,800
May	Jun	Jul	\$ 336,662	\$ 348,987	\$ 415,322	\$ 463,010		\$ 390,995
Jun	Jul	Aug	\$ 322,208	\$ 350,770	\$ 402,634	\$ 444,832		\$ 380,111
TOTAL			\$ 3,910,930	\$ 4,254,798	\$ 4,877,292	\$ 5,262,786	\$ 370,435	\$ 3,735,248

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