



**Sales and Use Tax
Fiscal Year to Date as of December 2014**

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	\$ Variance	% Variance
General Fund						
Big Box / Automobiles	4,260,551	5,035,306	5,816,181	5,807,167	9,014	0%
All Other Retail	2,229,862	2,411,848	2,847,056	2,308,280	538,776	23%
Subtotal - Retail	6,490,413	7,447,154	8,663,237	8,115,447	547,790	7%
Communications/Utilities	2,691,843	2,814,583	2,928,205	2,905,740	22,465	1%
Contracting	1,250,000	1,250,000	1,250,000	1,250,000	0	0%
Restaurant/Bar	2,233,287	2,346,275	2,551,150	2,318,283	232,867	10%
Real Estate/Rental & Leasing	1,711,136	1,908,257	1,889,543	1,872,759	16,784	1%
Service Related	686,321	545,282	710,449	572,082	138,367	24%
Arts/Entertainment	283,024	308,816	307,621	321,154	(13,533)	-4%
Hotel/Motel	188,039	189,555	210,528	202,942	7,586	4%
Transient Lodging	38,872	43,471	47,097	44,793	2,304	5%
Auditing	286,165	77,913	348,017	104,900	243,117	232%
Use Tax	269,472	378,529	344,799	444,782	(99,983)	-22%
Total General Fund	16,128,570	17,309,835	19,250,645	18,152,882	1,097,763	6%
Percentage of change from prior period		7%	11%			
Transportation Improvement Fund (1.5% tax rate)	1,397,292	1,269,348	1,064,741	1,669,670	(604,929)	-36%
Percentage of change from prior period		-9%	-16%			
General Capital Fund (2.2% tax rate)	788,430	611,710	311,620	1,198,886	(887,266)	-74%
Percentage of change from prior period						
Tourism Fund - Bed Tax (1.52% tax rate)	59,085	66,076	71,588	68,122	3,466	5%
Percentage of change from prior period		12%	8%			

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 increased retail activity and collections for previous periods.

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.
Variance was due to collections for previous periods and an increase in consumer spending.

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).

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).

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 (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%.

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.

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 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.



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	\$ 24,363	\$ 20,241
Sep	Oct	Nov	\$ 23,988	\$ 25,487	\$ 27,098	\$ 25,992	\$ 30,945	\$ 26,702
Oct	Nov	Dec	\$ 38,479	\$ 41,278	\$ 43,258	\$ 18,586	\$ 52,349	\$ 38,790
Nov	Dec	Jan	\$ 41,368	\$ 44,664	\$ 23,207	\$ 61,772	\$ 41,435	\$ 42,489
Dec	Jan	Feb	\$ 33,482	\$ 26,913	\$ 49,217	\$ 43,701	\$ 43,753	\$ 39,413
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	\$ 210,528	\$ 376,875

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	\$ 16,747	\$ 13,422
Sep	Oct	Nov	\$ 14,222	\$ 16,800	\$ 15,067	\$ 14,652	\$ 17,452	\$ 15,639
Oct	Nov	Dec	\$ 18,607	\$ 19,418	\$ 20,899	\$ 14,316	\$ 25,420	\$ 19,732
Nov	Dec	Jan	\$ 19,759	\$ 26,130	\$ 19,703	\$ 20,966	\$ 24,210	\$ 22,154
Dec	Jan	Feb	\$ 19,870	\$ 14,818	\$ 17,257	\$ 30,681	\$ 23,112	\$ 21,148
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	\$ 118,685	\$ 243,264



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	\$ 393,533	\$ 338,814
Sep	Oct	Nov	\$ 279,210	\$ 302,960	\$ 351,032	\$ 364,346	\$ 433,656	\$ 346,241
Oct	Nov	Dec	\$ 302,677	\$ 340,443	\$ 363,596	\$ 402,986	\$ 410,955	\$ 364,131
Nov	Dec	Jan	\$ 294,626	\$ 340,503	\$ 395,155	\$ 423,043	\$ 473,106	\$ 385,287
Dec	Jan	Feb	\$ 331,829	\$ 353,255	\$ 393,832	\$ 438,338	\$ 469,465	\$ 397,344
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	\$ 2,551,150	\$ 4,171,391

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