



**Sales and Use Tax
Fiscal Year to Date as of April 2015**

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	\$ Variance	% Variance
General Fund						
Big Box / Automobiles	7,556,405	8,542,581	10,096,686	9,601,035	495,652	5%
All Other Retail	3,944,621	4,227,597	4,909,136	4,254,381	654,756	15%
Subtotal - Retail	<u>11,501,027</u>	<u>12,770,178</u>	<u>15,005,823</u>	<u>13,855,415</u>	<u>1,150,408</u>	<u>8%</u>
Communications/Utilities	4,155,627	4,346,526	4,505,318	4,487,299	18,019	0%
Contracting	1,250,000	1,250,000	1,250,000	1,250,000	0	0%
Restaurant/Bar	4,059,335	4,354,943	4,659,145	4,302,988	356,157	8%
Real Estate/Rental & Leasing	2,909,684	3,199,278	3,329,777	3,139,764	190,012	6%
Service Related	954,503	930,251	1,119,525	975,973	143,553	15%
Arts/Entertainment	561,991	619,101	635,459	643,834	(8,375)	-1%
Hotel/Motel	380,290	388,960	431,513	416,430	15,083	4%
Transient Lodging	93,725	101,641	125,104	104,732	20,372	19%
Auditing	354,899	971,940	394,825	118,300	276,525	234%
Use Tax	509,759	605,391	714,028	711,351	2,677	0%
Total General Fund	<u>26,730,840</u>	<u>29,538,208</u>	<u>32,170,516</u>	<u>30,006,085</u>	<u>2,164,431</u>	<u>7%</u>
Percentage of change from prior period		11%	9%			
Transportation Improvement Fund (1.5% tax rate)						
Transportation Improvement Fund (1.5% tax rate)	2,313,190	1,918,327	1,744,698	2,523,323	(778,625)	-31%
Percentage of change from prior period		-17%	-9%			
General Capital Fund (2.2% tax rate)						
General Capital Fund (2.2% tax rate)	2,131,747	1,563,547	1,188,969	2,450,928	(1,261,959)	-51%
Percentage of change from prior period						
Tourism Fund - Bed Tax (1.52% tax rate)						
Tourism Fund - Bed Tax (1.52% tax rate)	142,462	154,494	190,157	159,276	30,882	19%
Percentage of change from prior period		8%	23%			
	31,318,239	33,174,576	35,294,341	35,139,612	154,729	0%

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 increased restaurant and bar activity.

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.
Variance was due to increased hotel/motel activity.

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 increased transient lodging 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.

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.

Variance was due to increased tourism activity.



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	\$ 23,111	\$ 36,804
Feb	Mar	Apr	\$ 39,266	\$ 50,021	\$ 48,782	\$ 51,074	\$ 85,180	\$ 54,865
Mar	Apr	May	\$ 59,933	\$ 74,804	\$ 71,874	\$ 70,001	\$ 80,525	\$ 71,427
Apr	May	Jun	\$ 42,837	\$ 36,861	\$ 31,941	\$ 34,916	\$ 32,169	\$ 35,745
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	\$ 431,513	\$ 421,072

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	\$ 55,130	\$ 30,687
Feb	Mar	Apr	\$ 23,294	\$ 31,589	\$ 32,816	\$ 35,185	\$ 53,564	\$ 35,289
Mar	Apr	May	\$ 55,673	\$ 58,479	\$ 54,780	\$ 58,376	\$ 65,790	\$ 58,620
Apr	May	Jun	\$ 26,457	\$ 27,458	\$ 27,856	\$ 27,544	\$ 22,092	\$ 26,281
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	\$ 315,261	\$ 282,580



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	\$ 460,847	\$ 407,727
Feb	Mar	Apr	\$ 386,071	\$ 387,045	\$ 424,210	\$ 490,692	\$ 532,431	\$ 444,090
Mar	Apr	May	\$ 414,604	\$ 490,443	\$ 542,955	\$ 614,719	\$ 607,926	\$ 534,129
Apr	May	Jun	\$ 376,237	\$ 389,318	\$ 443,025	\$ 466,620	\$ 506,791	\$ 436,398
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	\$ 4,659,145	\$ 4,592,990

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