



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

General Fund	2014 Actual	2015 Actual	2016 Actual	Actual 2016 to 2015		2016 Budget	Actual to Budget 2016	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	780,594	930,573	949,788	19,215	2%	949,568	220	0%
Vehicles	274,363	400,173	463,960	63,787	16%	467,548	(3,588)	-1%
Communications/Utilities	552,281	561,447	589,630	28,183	5%	570,044	19,586	3%
Contracting	332,020	243,528	345,775	102,247	42%	220,190	125,585	57%
Restaurant/Bar	346,076	370,435	402,510	32,075	9%	401,056	1,454	0%
Real Estate/Rental & Leasing	355,590	285,546	336,478	50,932	18%	272,406	64,071	24%
Service Related	98,772	138,322	89,967	(48,355)	-35%	141,641	(51,674)	-36%
Arts/Entertainment	47,816	43,398	50,524	7,126	16%	40,485	10,039	25%
Hotel/Motel	19,645	17,682	16,928	(755)	-4%	18,731	(1,803)	-10%
Transient Lodging	6,347	4,660	12,302	7,642	164%	6,262	6,040	96%
Auditing	21,835	60,570	28,199	(32,371)	-53%	0	28,199	0%
Use Tax	64,789	57,034	67,962	10,929	19%	38,215	29,748	78%
<b>Total General Fund</b>	<b>2,900,129</b>	<b>3,113,368</b>	<b>3,354,024</b>	<b>240,656</b>	<b>8%</b>	<b>3,126,145</b>	<b>227,879</b>	<b>7%</b>
Percentage of change from prior period		7%	8%					
Transportation Improvement Fund (1.5% tax rate)	226,378	166,042	235,756	69,714	42%	150,130	85,626	57%
Percentage of change from prior period		-27%	42%					
General Capital Fund (2.2% tax rate)	0	0	0			0	0	0%
Percentage of change from prior period								
Tourism Fund - Bed Tax (1.52% tax rate)	9,648	7,084	18,700	11,616	164%	9,518	9,181	96%
Percentage of change from prior period		-27%	164%					
<b>Total All Funds</b>	<b>3,136,155</b>	<b>3,286,493</b>	<b>3,608,479</b>	<b>321,986</b>	<b>10%</b>	<b>3,285,793</b>	<b>322,686</b>	<b>10%</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)  
Variance was due to increased activity 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 increased activity in residential 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's reporting error, which has since been corrected on later returns.

**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 Taxpayer's reporting error, which has since been corrected on later returns.

**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.

### **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 Taxpayer's reporting error, which has since been corrected on later returns.



## 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		\$ 20,242
Sep	Oct	Nov	\$ 25,487	\$ 27,098	\$ 25,992	\$ 30,945		\$ 27,381
Oct	Nov	Dec	\$ 41,278	\$ 43,258	\$ 18,586	\$ 52,349		\$ 38,868
Nov	Dec	Jan	\$ 44,664	\$ 23,207	\$ 61,772	\$ 41,435		\$ 42,770
Dec	Jan	Feb	\$ 26,913	\$ 49,217	\$ 43,701	\$ 43,753		\$ 40,896
Jan	Feb	Mar	\$ 41,163	\$ 39,655	\$ 43,414	\$ 23,111		\$ 36,836
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
<b>TOTAL</b>			\$ 421,359	\$ 427,123	\$ 434,326	\$ 480,674	\$ 16,928	\$ 440,101

### 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		\$ 13,066
Sep	Oct	Nov	\$ 16,800	\$ 15,067	\$ 14,652	\$ 17,452		\$ 15,993
Oct	Nov	Dec	\$ 19,418	\$ 20,899	\$ 14,316	\$ 25,420		\$ 20,013
Nov	Dec	Jan	\$ 26,130	\$ 19,703	\$ 20,966	\$ 24,210		\$ 22,752
Dec	Jan	Feb	\$ 14,818	\$ 17,257	\$ 30,681	\$ 23,112		\$ 21,467
Jan	Feb	Mar	\$ 26,710	\$ 22,779	\$ 25,482	\$ 55,130		\$ 32,525
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
<b>TOTAL</b>			\$ 278,281	\$ 272,388	\$ 293,964	\$ 360,993	\$ 31,002	\$ 304,935



## 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		\$ 360,742
Sep	Oct	Nov	\$ 302,960	\$ 351,032	\$ 364,346	\$ 433,656		\$ 362,999
Oct	Nov	Dec	\$ 340,443	\$ 363,596	\$ 402,986	\$ 410,955		\$ 379,495
Nov	Dec	Jan	\$ 340,503	\$ 395,155	\$ 423,043	\$ 473,106		\$ 407,952
Dec	Jan	Feb	\$ 353,255	\$ 393,832	\$ 438,338	\$ 469,465		\$ 413,722
Jan	Feb	Mar	\$ 384,224	\$ 415,858	\$ 436,637	\$ 460,847		\$ 424,392
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
<b>TOTAL</b>			\$ 4,254,798	\$ 4,877,292	\$ 5,262,786	\$ 5,600,500	\$ 402,510	\$ 5,012,592

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