



Sales and Use Tax
Fiscal Year to Date as of October 2015

General Fund	2014 Actual	2015 Actual	2016 Actual	Actual 2016 to 2015		2016 Budget	Actual to Budget 2016	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	3,358,670	3,678,413	3,853,355	174,942	5%	3,793,803	59,552	2%
Vehicles	1,078,357	1,578,838	1,744,507	165,669	10%	1,800,940	(56,433)	-3%
Communications/Utilities	2,061,384	2,119,966	2,254,531	134,564	6%	2,152,427	102,104	5%
Contracting	1,250,000	1,053,938	1,250,000	196,062	19%	983,608	266,392	27%
Restaurant/Bar	1,484,894	1,608,579	1,748,640	140,061	9%	1,741,548	7,092	0%
Real Estate/Rental & Leasing	1,264,751	1,220,212	1,376,932	156,720	13%	1,164,063	212,870	18%
Service Related	360,249	445,909	371,869	(74,039)	-17%	456,608	(84,738)	-19%
Arts/Entertainment	177,088	175,967	192,165	16,199	9%	164,155	28,010	17%
Hotel/Motel	84,082	125,339	132,735	7,396	6%	132,773	(38)	0%
Transient Lodging	22,977	28,319	35,059	6,741	24%	29,049	6,010	21%
Auditing	38,110	195,561	30,013	(165,549)	-85%	0	30,013	0%
Use Tax	240,116	211,999	289,295	77,295	36%	142,046	147,249	104%
Total General Fund	11,420,678	12,443,040	13,279,101	836,061	7%	12,561,019	718,082	6%
Percentage of change from prior period		9%	7%					
Transportation Improvement Fund (1.5% tax rate)	884,083	718,594	1,226,851	508,257	71%	670,642	556,209	83%
Percentage of change from prior period		-19%	71%					
General Capital Fund (2.2% tax rate)	46,655	0	549,382	549,382		0	549,382	
Percentage of change from prior period								
Tourism Fund - Bed Tax (1.52% tax rate)	34,924	43,044	53,290	10,246	24%	44,155	9,136	21%
Percentage of change from prior period		23%	24%					
Total All Funds	12,386,340	13,204,678	15,108,625	1,903,946	14%	13,275,816	1,832,809	14%

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, 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 (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 should be 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.

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 Taxpayer's reporting error, which should be 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	\$ 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		\$ 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
TOTAL			\$ 421,359	\$ 427,123	\$ 434,326	\$ 480,674	\$ 132,735	\$ 445,965

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		\$ 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
TOTAL			\$ 278,281	\$ 272,388	\$ 293,964	\$ 360,993	\$ 88,350	\$ 306,590



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		\$ 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
TOTAL			\$ 4,254,798	\$ 4,877,292	\$ 5,262,786	\$ 5,600,500	\$ 1,748,640	\$ 5,061,170

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