



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

	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2015 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
<b>General Fund</b>						
Big Box / Automobiles	2,485,867	3,001,198	3,506,313	3,461,251	45,062	1%
All Other Retail	1,334,577	1,435,829	1,750,938	1,374,173	376,765	27%
Subtotal - Retail	<u>3,820,445</u>	<u>4,437,027</u>	<u>5,257,251</u>	<u>4,835,423</u>	<u>421,828</u>	<u>9%</u>
Communications/Utilities	1,972,563	2,061,384	2,119,966	2,128,147	(8,181)	0%
Contracting	1,250,000	1,250,000	1,053,938	1,250,000	(196,062)	-16%
Restaurant/Bar	1,444,299	1,484,894	1,608,579	1,467,179	141,400	10%
Real Estate/Rental & Leasing	1,102,025	1,264,751	1,220,212	1,241,224	(21,012)	-2%
Service Related	472,397	360,249	445,909	377,955	67,954	18%
Arts/Entertainment	166,147	177,088	175,967	184,162	(8,196)	-4%
Hotel/Motel	115,615	84,082	125,339	90,020	35,319	39%
Transient Lodging	24,205	22,977	28,319	23,675	4,643	20%
Auditing	229,119	38,110	195,561	69,933	125,628	180%
Use Tax	172,975	240,116	211,999	282,143	(70,143)	-25%
Total General Fund	<u>10,769,789</u>	<u>11,420,678</u>	<u>12,443,040</u>	<u>11,949,862</u>	<u>493,177</u>	<u>4%</u>
Percentage of change from prior period		6%	9%			
<b>Transportation Improvement Fund (1.5% tax rate)</b>						
Percentage of change from prior period		-8%	-19%			
<b>General Capital Fund (2.2% tax rate)</b>						
Percentage of change from prior period						
<b>Tourism Fund - Bed Tax (1.52% tax rate)</b>						
Percentage of change from prior period		-5%	23%			

## 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 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)  
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.  
Variance was primarily due to collections for previous periods.

**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 increase in activity of seasonal visitors.

**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 increase in activity of seasonal visitors.

**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 increase in activity of seasonal visitors.



## 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		\$ 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
<b>TOTAL</b>			\$ 391,041	\$ 421,359	\$ 427,123	\$ 434,326	\$ 125,339	\$ 359,838

### 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		\$ 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
<b>TOTAL</b>			\$ 253,003	\$ 278,281	\$ 272,388	\$ 293,964	\$ 71,363	\$ 233,800



## 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		\$ 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
<b>TOTAL</b>			<b>\$ 3,910,930</b>	<b>\$ 4,254,798</b>	<b>\$ 4,877,292</b>	<b>\$ 5,262,786</b>	<b>\$ 1,608,579</b>	<b>\$ 3,982,877</b>

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