



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

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	\$ Variance	% Variance
<b>General Fund</b>						
Big Box / Automobiles	6,774,587	7,707,395	8,997,558	8,694,545	303,013	3%
All Other Retail	3,530,779	3,742,277	4,381,953	3,742,830	639,123	17%
Subtotal - Retail	10,305,366	11,449,672	13,379,511	12,437,376	942,135	8%
Communications/Utilities	3,810,051	3,976,847	4,115,394	4,105,647	9,746	0%
Contracting	1,250,000	1,250,000	1,250,000	1,250,000	0	0%
Restaurant/Bar	3,616,310	3,888,323	4,152,354	3,841,935	310,420	8%
Real Estate/Rental & Leasing	2,601,639	2,869,577	2,939,481	2,816,196	123,285	4%
Service Related	859,435	817,012	1,014,055	857,168	156,888	18%
Arts/Entertainment	500,882	549,143	560,383	571,081	(10,698)	-2%
Hotel/Motel	348,349	354,044	399,344	379,048	20,296	5%
Transient Lodging	82,671	90,710	116,337	93,469	22,868	24%
Auditing	341,679	89,805	392,585	114,950	277,635	242%
Use Tax	440,228	565,222	617,255	664,151	(46,896)	-7%
<b>Total General Fund</b>	<b>24,156,610</b>	<b>25,900,355</b>	<b>28,936,700</b>	<b>27,131,021</b>	<b>1,805,679</b>	<b>7%</b>
Percentage of change from prior period		7%	12%			
<b>Transportation Improvement Fund (1.5% tax rate)</b>	2,088,467	1,768,927	1,646,201	2,326,805	(680,603)	-29%
Percentage of change from prior period		-15%	-7%			
<b>General Capital Fund (2.2% tax rate)</b>	1,802,152	1,344,426	1,044,508	2,162,697	(1,118,189)	-52%
Percentage of change from prior period						
<b>Tourism Fund - Bed Tax (1.52% tax rate)</b>	125,660	137,880	176,832	142,147	34,685	24%
Percentage of change from prior period		10%	28%			

## 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		\$ 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	\$ 399,344	\$ 414,638

### 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		\$ 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	\$ 293,169	\$ 278,161



## 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		\$ 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>			\$ 3,910,930	\$ 4,254,798	\$ 4,877,292	\$ 5,262,786	\$ 4,152,354	\$ 4,491,632

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