



Sales and Use Tax
Fiscal Year to Date as of August 2014

| | 2013 Actual | 2014 Actual | 2015 Actual | 2015 Budget | \$ Variance | % Variance |
|--------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| General Fund | | | | | | |
| Big Box / Automobiles | 1,239,296 | 1,481,718 | 1,659,667 | 1,708,850 | (49,183) | -3% |
| All Other Retail | 618,661 | 666,636 | 915,614 | 638,010 | 277,604 | 44% |
| Subtotal - Retail | 1,857,957 | 2,148,354 | 2,575,281 | 2,346,859 | 228,421 | 10% |
| Communications/Utilities | 1,046,741 | 1,105,028 | 1,127,558 | 1,140,817 | (13,259) | -1% |
| Contracting | 623,749 | 701,054 | 521,426 | 922,163 | (400,737) | -43% |
| Restaurant/Bar | 729,671 | 717,563 | 763,968 | 709,002 | 54,966 | 8% |
| Real Estate/Rental & Leasing | 548,177 | 644,902 | 595,729 | 632,905 | (37,176) | -6% |
| Service Related | 192,714 | 175,245 | 246,047 | 183,858 | 62,189 | 34% |
| Arts/Entertainment | 84,640 | 78,915 | 79,653 | 82,068 | (2,415) | -3% |
| Hotel/Motel | 45,258 | 39,504 | 42,045 | 42,294 | (248) | -1% |
| Transient Lodging | 9,933 | 11,481 | 11,306 | 11,830 | (524) | -4% |
| Auditing | 8,450 | 26,036 | 99,296 | 34,967 | 64,330 | 184% |
| Use Tax | 79,425 | 123,388 | 107,475 | 144,984 | (37,509) | -26% |
| Total General Fund | 5,226,715 | 5,771,469 | 6,169,784 | 6,251,747 | (81,963) | -1% |
| Percentage of change from prior period | | 10% | 7% | | | |
| Transportation Improvement Fund (1.5% tax rate) | | | | | | |
| Percentage of change from prior period | 425,284 | 477,991 | 355,518 | 628,739 | (273,221) | -43% |
| | | 12% | -26% | | | |
| Tourism Fund - Bed Tax (1.52% tax rate) | | | | | | |
| Percentage of change from prior period | 15,098 | 17,451 | 17,185 | 17,991 | (806) | -4% |
| | | 16% | -2% | | | |

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 is due to taxpayer payments received for previous year.

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.

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 is 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.

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%.

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.



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 | | \$ 25,641 |
| Oct | Nov | Dec | \$ 38,479 | \$ 41,278 | \$ 43,258 | \$ 18,586 | | \$ 35,400 |
| 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 |
| TOTAL | | | \$ 391,041 | \$ 421,359 | \$ 427,123 | \$ 434,326 | \$ 42,045 | \$ 343,179 |

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 | | \$ 15,185 |
| Oct | Nov | Dec | \$ 18,607 | \$ 19,418 | \$ 20,899 | \$ 14,316 | | \$ 18,310 |
| 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 |
| TOTAL | | | \$ 253,003 | \$ 278,281 | \$ 272,388 | \$ 293,964 | \$ 28,491 | \$ 225,226 |



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 | | \$ 324,387 |
| Oct | Nov | Dec | \$ 302,677 | \$ 340,443 | \$ 363,596 | \$ 402,986 | | \$ 352,425 |
| 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 |
| TOTAL | | | \$ 3,910,930 | \$ 4,254,798 | \$ 4,877,292 | \$ 5,262,786 | \$ 763,968 | \$ 3,813,954 |

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