



Sales and Use Tax
Fiscal Year to Date as of December 2013

	2012 Actual	2013 Actual	2014 Actual	2014 Budget	\$ Variance	% Variance
General Fund						
Big Box / Automobiles	3,909,191	4,260,551	5,035,306	4,897,947	137,359	3%
All Other Retail	2,156,037	2,229,862	2,411,848	2,266,191	145,656	6%
Subtotal - Retail	<u>6,065,228</u>	<u>6,490,413</u>	<u>7,447,154</u>	<u>7,164,138</u>	<u>283,015</u>	<u>4%</u>
Communications/Utilities	2,617,793	2,691,843	2,814,583	2,663,444	151,139	6%
Contracting	1,250,000	1,250,000	1,250,000	1,250,000	0	0%
Restaurant/Bar	1,904,010	2,233,287	2,346,275	2,152,106	194,169	9%
Real Estate/Rental & Leasing	1,482,345	1,711,136	1,908,257	1,753,508	154,749	9%
Service Related	542,008	686,321	545,282	660,663	(115,381)	-17%
Arts/Entertainment	207,315	283,024	308,816	337,249	(28,433)	-8%
Hotel/Motel	175,600	188,039	189,555	202,513	(12,958)	-6%
Transient Lodging	39,845	38,872	43,471	40,997	2,474	6%
Auditing	278,304	286,165	46,169	114,547	(68,378)	-60%
Use Tax	255,409	269,472	378,529	269,561	108,968	40%
Total General Fund	<u>14,817,857</u>	<u>16,128,572</u>	<u>17,278,091</u>	<u>16,608,726</u>	<u>669,364</u>	<u>4%</u>
Percentage of change from prior period		9%	7%			
Transportation Improvement Fund (1.5% tax rate)						
	977,642	1,397,292	1,269,348	1,061,738	207,610	20%
Percentage of change from prior period		43%	-9%			
General Capital Fund (2.2% tax rate)						
	183,874	788,430	611,710	535,442	76,268	14%
Percentage of change from prior period		329%	-22%			
Tourism Fund - Bed Tax (1.52% tax rate)						
	60,565	59,085	66,076	61,855	4,221	7%
Percentage of change from prior period		-2%	12%			

General Fund

Retail – Big Box/Auto (2.2% tax rate)

Retail – big box/auto includes tax collections from large department stores, discount department stores, warehouse clubs, supercenters, and automotive dealerships.
Actual to Adopted Budget Variance of \$137,359 or 3%

All Other Retail (2.2% tax rate)

All other retail includes tax collections from smaller retail stores, such as drug, clothing, specialty, jewelry, and sporting goods stores.
Actual to Adopted Budget Variance of \$145,656 or 6%

Communication/Utilities (2.2% tax rate)

Communication/utilities include tax collections from businesses that provide telecommunications (landlines and cellular), electricity, gas, and water services.
Actual to Adopted Budget Variance of \$151,139 or 6%:

Contracting (3.7% tax rate)

Contracting includes tax collections from businesses engaging in construction activity, such as landscaping, painting, flooring installation, siding, roofing, concrete, plumbing, heating, framing, drywall, infrastructure, masonry, and finish carpentry.
Actual to Adopted Budget Variance of \$0 or 0%:

Restaurant and Bar (3.2% tax rate)

Restaurant and bar includes tax collections from restaurants, bars and caterers.
Actual to Adopted Budget Variance of \$194,169 or 9%:

Real Estate, Rental & Leasing (2.2% tax rate)

Real estate, rental & leasing includes tax collections from rental income of commercial and residential real property, and personal property rentals (such as rentals of formal wear, DVD's, home health equipment, recreational goods, electronics, appliances etc).
Actual to Adopted Budget Variance of \$154,749 or 9%

Service Related (2.2% tax rate)

Service related includes tax collections from businesses whose primary business activities are generally not subject to tax, such as wholesalers, and providers of personal and professional services.
Actual to Adopted Budget Variance of (\$115,381) or (17%)

Arts and Entertainment (2.2% tax rate)

Arts and Entertainment includes tax collections from businesses that charge admission for exhibition, amusement, or entertainment, such as gym memberships, golf courses, athletic and dance instruction, and movie theatres.

Actual to Adopted Budget Variance of (\$28,433) or (8%)

Hotel/Motel (2.2% tax rate)

Hotel/motel includes tax collections from the activity of renting lodging space on a short-term basis and other activities provided at the hotel/motel.

Actual to Adopted Budget Variance of (\$12,958) or (6%)

Transient Lodging (2.52% tax rate)

Transient lodging includes 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%.

Actual to Adopted Budget of \$2,474 or 6%

Auditing

Auditing includes payments from tax audits conducted by in house and contract auditors.

Actual to Adopted Budget Variance of (\$68,378) or (60%)

Use Tax (2.2% tax rate)

Use tax includes tax collections from goods and products that are used or stored in the City where sales tax was not paid when purchased.

Actual to Adopted Budget Variance of \$108,968 or 40%

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.

Actual to Adopted Budget of \$207,610 or 20%

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.

Actual to Adopted Budget of \$76,268 or 14%

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.

Actual to Adopted Budget of \$4,221 or 7%