



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

	2012 Actual	2013 Actual	2014 Actual	2014 Budget	\$ Variance	% Variance
General Fund						
Big Box / Automobiles	4,538,949	5,043,461	5,847,756	5,797,983	49,773	1%
All Other Retail	2,528,607	2,663,326	2,853,676	2,706,718	146,957	5%
Subtotal - Retail	7,067,556	7,706,787	8,701,432	8,504,701	196,730	2%
Communications/Utilities	2,948,067	3,076,444	3,219,382	3,043,988	175,394	6%
Contracting	1,250,000	1,250,000	1,250,000	1,250,000	0	0%
Restaurant/Bar	2,288,234	2,649,145	2,782,912	2,552,847	230,065	9%
Real Estate/Rental & Leasing	1,739,826	1,995,786	2,223,170	2,045,207	177,963	9%
Service Related	618,983	774,318	652,128	745,371	(93,243)	-13%
Arts/Entertainment	250,903	352,068	384,291	419,522	(35,231)	-8%
Hotel/Motel	216,763	227,693	232,969	245,220	(12,251)	-5%
Transient Lodging	50,444	47,911	53,583	50,530	3,053	6%
Auditing	278,321	335,925	46,169	170,631	(124,462)	-73%
Use Tax	301,355	313,429	431,106	313,533	117,573	37%
Total General Fund	17,010,452	18,729,507	19,977,142	19,341,550	635,591	3%
Percentage of change from prior period		10%	7%			
Transportation Improvement Fund (1.5% tax rate)						
	1,075,335	1,608,747	1,390,774	1,222,413	168,361	14%
Percentage of change from prior period		50%	-14%			
General Capital Fund (2.2% tax rate)						
	327,158	1,098,564	789,802	746,062	43,740	6%
Percentage of change from prior period		236%	-28%			
Tourism Fund - Bed Tax (1.52% tax rate)						
	76,676	72,825	81,446	76,239	5,207	7%
Percentage of change from prior period		-5%	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 \$49,773 or 1%

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 \$146,957 or 5%

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 \$175,394 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 \$230,065 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 \$177,963 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 (\$93,243) or (13%)

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 (\$35,231) 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 (\$12,251) or (5%)

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 \$3,053 or 6%

Auditing

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

Actual to Adopted Budget Variance of (\$124,462) or (73%)

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 \$117,573 or 37%

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 \$168,361 or 14%

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 \$43,740 or 6%

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 \$5,207 or 7%