



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

	2012 Actual	2013 Actual	2014 Actual	2014 Budget	\$ Variance	% Variance
General Fund						
Big Box / Automobiles	6,719,833	7,556,405	8,324,911	8,686,874	(361,963)	-4%
All Other Retail	3,805,708	3,944,621	4,445,266	4,008,889	436,377	11%
Subtotal - Retail	10,525,541	11,501,027	12,770,178	12,695,763	74,415	1%
Communications/Utilities	3,968,279	4,155,627	4,346,526	4,111,785	234,741	6%
Contracting	1,250,000	1,250,000	1,250,000	1,250,000	0	0%
Restaurant/Bar	3,555,040	4,059,335	4,354,943	3,911,777	443,166	11%
Real Estate/Rental & Leasing	2,598,356	2,909,684	3,199,278	2,981,735	217,543	7%
Service Related	903,208	954,503	930,251	918,820	11,431	1%
Arts/Entertainment	426,440	561,991	619,101	669,664	(50,563)	-8%
Hotel/Motel	378,449	380,290	388,960	409,562	(20,602)	-5%
Transient Lodging	97,082	93,725	101,641	98,849	2,792	3%
Auditing	333,371	338,775	85,578	250,492	(164,914)	-66%
Use Tax	490,479	509,759	605,391	509,928	95,463	19%
Total General Fund	24,526,245	26,714,716	28,651,847	27,808,375	843,472	3%
Percentage of change from prior period		9%	7%			
Transportation Improvement Fund (1.5% tax rate)						
Percentage of change from prior period		44%	-17%			
General Capital Fund (2.2% tax rate)						
Percentage of change from prior period		93%	-27%			
Tourism Fund - Bed Tax (1.52% tax rate)						
Percentage of change from prior period		-3%	8%			

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 \$(361,963) or (4%)

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 \$436,377 or 11%

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 \$234,741 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 \$443,166 or 11%:

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 \$217,543 or 7%

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 (\$11,431) or 1%

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 (\$50,563) 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 (\$20,602) 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 \$2,792 or 3%

Auditing

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

Actual to Adopted Budget Variance of (\$164,914) or (66%)

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 \$95,463 or 19%

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 \$160,641 or 9%

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 \$140,047 or 10%

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 \$5,353 or 4%