



## General Fund

### Sales and Use Tax for December 2012

#### Privilege (Sales) & Use Tax by Category

Fiscal Year to Date as of December 2012

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Big Box / Automobiles	\$3,422,581	\$3,909,191	\$4,260,551	\$4,310,415	(\$49,864)	-1%
All Other Retail	\$2,004,062	\$2,156,037	\$2,229,862	\$2,481,882	(\$252,021)	-10%
<b>Subtotal - Retail</b>	<b>\$5,426,643</b>	<b>\$6,065,227</b>	<b>\$6,490,413</b>	<b>\$6,792,297</b>	<b>(\$301,885)</b>	<b>-4%</b>
Communications/Utilities	\$2,565,019	\$2,617,793	\$2,691,843	\$2,561,331	\$130,512	5%
Construction	\$1,178,412	\$1,433,874	\$2,038,430	\$1,416,732	\$621,697	44%
Restaurant/Bar	\$1,734,080	\$1,904,010	\$2,233,287	\$1,968,987	\$264,299	13%
Real Estate/Rental & Leasing	\$1,379,396	\$1,479,659	\$1,711,136	\$1,404,487	\$306,649	22%
Service Related	\$492,540	\$544,694	\$686,321	\$629,168	\$57,152	9%
Arts/Entertainment	\$200,142	\$207,315	\$283,024	\$227,561	\$55,463	24%
Hotel/Motel	\$168,824	\$175,600	\$188,039	\$183,369	\$4,670	3%
Transient Lodging	\$37,403	\$39,845	\$38,872	\$36,804	\$2,068	6%
Auditing	\$54,208	\$278,304	\$286,165	\$342,362	(\$56,198)	-16%
Use Tax	\$208,027	\$255,409	\$269,472	\$214,379	\$55,093	26%
<b>Subtotal-All Other</b>	<b>\$668,604</b>	<b>\$956,474</b>	<b>\$1,065,571</b>	<b>\$1,004,475</b>	<b>\$61,096</b>	<b>6%</b>
<b>Total</b>	<b>\$13,444,692</b>	<b>\$15,001,732</b>	<b>\$16,917,000</b>	<b>\$15,777,479</b>	<b>\$1,139,521</b>	<b>7%</b>
Change from 2011		12%				
Change from 2012			13%	5%		
Change from 2011 (excluding construction)		11%				
Change from 2012 (excluding construction)			10%	6%		

Fiscal Year Ending 2013

Category	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Budget Adjustments	2013 Revised Budget
Retail - Big Box/Auto	\$7,129,895	\$8,071,565	\$8,900,000	-	\$8,900,000
All Other Retail	\$4,128,735	\$4,517,294	\$5,200,000	-	\$5,200,000
<b>Subtotal - Retail</b>	<b>\$11,258,630</b>	<b>\$12,588,859</b>	<b>\$14,100,000</b>	<b>-</b>	<b>\$14,100,000</b>
Communications/Utilities	\$4,558,281	\$4,813,826	\$4,710,000	-	\$4,710,000
Construction	\$2,300,837	\$2,935,090	\$2,900,000	-	\$2,900,000
Restaurant/Bar	\$3,910,930	\$4,254,797	\$4,400,000	-	\$4,400,000
Real Estate/Rental & Leasing	\$2,824,605	\$3,160,567	\$3,000,000	-	\$3,000,000
Service Related	\$1,086,990	\$1,060,529	\$1,225,000	-	\$1,225,000
Arts/Entertainment	\$485,960	\$546,618	\$600,000	-	\$600,000
Hotel/Motel	\$391,041	\$421,358	\$440,000	-	\$440,000
Transient Lodging	\$100,398	\$110,429	\$102,000	-	\$102,000
Auditing	\$164,315	\$389,497	\$400,000	-	\$400,000
Use Tax	\$477,661	\$582,699	\$520,000	-	\$520,000
<b>Subtotal - All Other</b>	<b>\$1,619,375</b>	<b>\$2,050,601</b>	<b>\$2,062,000</b>	<b>-</b>	<b>\$2,062,000</b>
<b>Total</b>	<b>\$27,559,648</b>	<b>\$30,864,269</b>	<b>\$32,397,000</b>	<b>-</b>	<b>\$32,397,000</b>
Change from 2011		12%			
Change from 2012			5%		5%
Change from 2011 (excluding construction)		11%			
Change from 2012 (excluding construction)			6%		6%

### **Retail – Big Box/Auto**

Includes large department stores, warehouse clubs, supercenters, dealerships, automotive repairs and discount department stores.

***Actual to Revised Budget Variance of (\$49,864) or (1%):*** Collections were under budget amount due to a decrease in expected consumer spending.

### **All Other Retail**

This category includes smaller retail stores, such as small clothing stores, home furnishing stores, jewelry stores, drug stores, and sporting goods store.

***Actual to Revised Budget Variance of (\$252,021) or (10%) :*** Sales Tax collections are under budget with spending shifting from grocery stores, and other retail taxpayers to the big box outlets, overall retail collections are under budget by (4%).

### **Communication/Utilities**

This category includes businesses that provide telecommunications (landlines and cellular), electricity, gas, or water services.

***Actual to Revised Budget Variance of \$130,512 or 5%:*** Collections were over budget amount and reflect water rate increase, and more aggressive collection practices by new water provider.

### **Construction**

The construction tax is collected on all construction activity; commercial and residential; new and re-models. It also includes landscaping, painting, flooring installation, siding, roofing, concrete, plumbing, heating, framing, drywall, infrastructure, masonry, finish carpentry, etc.

***Actual to Revised Budget Variance of \$621,697 or 44%:*** Collections were over budget due to an increase of collections from last year for homebuilders Commercial project collections are at 42% of construction tax assumptions.

### **Restaurant & Bar**

The restaurant category includes restaurants, bars and caterers.

***Actual to Revised Budget Variance of \$264,299 or 13%:*** Collections are over budget due to an increase in consumer activity in this category, reflecting an improved economy. One new restaurant opened up this month.

### **Real Estate, Rental & Leasing**

The rental category includes rentals 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 Revised Budget Variance of \$306,649 or 22%:*** Collections are over budget due to the increase in compliance from both commercial and residential rental taxpayers.

### **Service Related**

This category includes tax reported for wholesalers, services, transportation, finance etc.

***Actual to Revised Budget Variance of \$57,152 or 9%:*** Collections were slightly over budget. This is a catch all category and taxpayers generally do not pay sales tax on a regular basis due to the majority of the business activity not being taxable.

### **Arts & Entertainment**

This tax includes businesses that operate or charge admission for exhibition, amusement, entertainment, golf courses or instruction, gym memberships and movie theatres.

***Actual to Revised Budget Variance of \$55,463 or 24%:*** Collections are over budget due to the increase in consumer activity in this category.

### **Hotel/Motel**

Includes the tax for the activity of renting lodging space on a short-term basis and other activities provided at the hotel/motel.

***Actual to Revised Budget Variance of \$4,670 or 3% :*** Collections are slightly over the projected amount.

### **Transient Lodging**

This includes business activity of any hotel engaging in the business of charging for lodging and/or lodging space furnished to any transient for less than thirty consecutive days.

***Actual to Revised Budget of \$2,068 or 6%:*** Collections are slightly over the projected amount .

### **Auditing**

This includes auditing conducted by in house and contract auditors.

***Actual to Revised Budget Variance of  $-\$56,198$  or (16%):*** Payments are being received for previously issued audit assessments.

### **Use Tax**

This includes tax on products that are used or stored in the City that sales tax was not paid when purchased.

***Actual to Revised Budget Variance of  $\$55,093$  or 26%:*** Collections were above budget and are related to AZDOR collecting use tax for vehicles purchased out of state and registered with MVD.



## Dedicated 1.5 % Transportation Sales Tax for December 2012

Fiscal Year to Date as of December 2012

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Dedicated Transportation Sales Tax	\$806,320	\$977,642	\$1,397,292	\$901,335	\$495,957	55%
Change from 2011		21%				
Change from 2012			43%	-8%		

Fiscal Year Ending 2013

Category	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Budget Adjustments	2013 Revised Budget
Dedicated Transportation Sales Tax	\$1,569,724	\$2,001,197	\$1,845,000		\$1,845,000
Change from 2011		27%			
Change from 2012			-8%		-8%

### 1.5% Dedicated Transportation Sales Tax

This tax is dedicated for the improvement of existing roadways corridors and costs related to the construction of new roadways.

**Actual to Revised Budget of \$495,957 or 55%:** Collections were over budget due to an increase of collections from last year for homebuilders Commercial project collections are at 42% of construction tax assumptions.



## 1.52% Bed Tax in Tourism Fund for December 2012

### Fiscal Year to Date as of December 2012

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Bed Tax	\$56,853	\$60,565	\$59,085	\$55,206	\$3,879	7%
Change from 2011		7%				
Change from 2012			-2%	-9%		

### Fiscal Year Ending 2012

Category	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Budget Adjustments	2013 Revised Budget
Bed Tax	\$152,605	\$167,852	\$153,000	-	\$153,000
Change from 2011		10%			
Change from 2012			-9%		-9%

### 1.52% Transient Lodging

This includes business activity of any hotel engaging in the business of charging for lodging and/or lodging space furnished to any transient for less than thirty consecutive days.

**Actual to Revised Budget of \$3,879 or 7%:** Collections are slightly over the projected amount.