



## General Fund

### Sales and Use Tax for February 2013

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

Fiscal Year to Date as of February 2013

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Big Box / Automobiles	\$4,619,869	\$5,235,820	\$5,828,826	\$5,773,205	\$55,621	1%
All Other Retail	\$2,666,031	\$2,959,513	\$3,062,321	\$3,406,790	(\$344,469)	-10%
<b>Subtotal - Retail</b>	<b>\$7,285,900</b>	<b>\$8,195,334</b>	<b>\$8,891,147</b>	<b>\$9,179,994</b>	<b>(\$288,848)</b>	<b>-3%</b>
Communications/Utilities	\$3,245,200	\$3,288,709	\$3,443,336	\$3,217,777	\$225,559	7%
Construction	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$0	0%
Restaurant/Bar	\$2,461,219	\$2,673,518	\$3,073,355	\$2,764,757	\$308,598	11%
Real Estate/Rental & Leasing	\$1,861,264	\$2,014,917	\$2,288,670	\$1,912,552	\$376,118	20%
Service Related	\$646,570	\$701,516	\$802,861	\$810,311	(\$7,450)	-1%
Arts/Entertainment	\$300,182	\$321,634	\$418,040	\$353,044	\$64,996	18%
Hotel/Motel	\$244,767	\$266,784	\$276,475	\$278,587	(\$2,112)	-1%
Transient Lodging	\$55,906	\$62,980	\$60,933	\$58,173	\$2,760	5%
Auditing	\$54,208	\$333,371	\$338,774	\$400,000	(\$61,226)	-15%
Use Tax	\$277,888	\$354,201	\$369,654	\$316,089	\$53,565	17%
<b>Subtotal-All Other</b>	<b>\$932,952</b>	<b>\$1,338,971</b>	<b>\$1,463,876</b>	<b>\$1,405,893</b>	<b>\$57,984</b>	<b>4%</b>
<b>Total</b>	<b>\$17,683,104</b>	<b>\$19,462,965</b>	<b>\$21,213,246</b>	<b>\$20,541,284</b>	<b>\$671,962</b>	<b>3%</b>
Change from 2011		10%				
Change from 2012			9%	6%		
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	\$1,250,000	\$1,250,000	\$1,250,000	-	\$1,250,000
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	\$0	\$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>\$1,518,977</b>	<b>\$2,050,601</b>	<b>\$2,062,000</b>	<b>-</b>	<b>\$2,062,000</b>
<b>Total</b>	<b>\$26,408,413</b>	<b>\$29,179,179</b>	<b>\$30,747,000</b>	<b>-</b>	<b>\$30,747,000</b>
Change from 2011		10%			
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 \$55,621 or 1%:*** Collections were at the budget amount due to increased 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 (\$344,469) or (10%) :*** 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 (3%).

### **Communication/Utilities**

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

***Actual to Revised Budget Variance of \$225,559 or 7%:*** 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 \$0 or 0%:*** Collections are at budget and reflect increased collections from homebuilders and commercial projects.

### **Restaurant & Bar**

The restaurant category includes restaurants, bars and caterers.

***Actual to Revised Budget Variance of \$308,598 or 11%:*** Collections are over budget due to an increase in consumer activity in this category, reflecting an improved economy. Two new restaurants 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 \$376,118 or 20%:*** 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 (\$7,450) or (1%):*** 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 \$64,996 or 18%:*** 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 (\$2,112) or (1%) :*** Collections are slightly below 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 \$2,760 or 5%:*** Collections are over the budgeted amount due to professional baseball players returning prior to the spring training season.

### **Auditing**

This includes auditing conducted by in house and contract auditors.

***Actual to Revised Budget Variance of (\$61,226) or (15%):*** 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 \$53,565 or 17%:*** 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 February 2013

### Fiscal Year to Date as of February 2013

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Dedicated Transportation Sales Tax	\$1,007,438	\$1,229,986	\$1,842,455	\$1,133,983	\$708,472	62%
Change from 2011		22%				
Change from 2012			50%	-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 \$708,472 or 62%:*** Collections were over budget due to an increase of collections from last year for homebuilders. Commercial project collections are at 62% of construction tax assumptions.



## General Government CIP Fund for February 2013

### Fiscal Year to Date as of February 2013

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
General Government CIP	\$226,150	\$553,979	1,441,336	\$532,412	\$908,924	171%
Change from 2011		145%				
Change from 2012			160%	-4%		

### Fiscal Year Ending 2013

Category	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Budget Adjustments	2013 Revised Budget
General Government CIP	\$1,050,837	\$1,685,089	\$1,650,000		\$1,650,000
Change from 2011		60%			
Change from 2012			-2%		-2%

### **2.2% Construction Tax General Government CIP**

Per City Ordinance, excess construction tax of \$1.25 MM shall be recorded in the General Capital Fund 21112. This would be only the excess tax collection of the 2.2% tax rate.

***Actual to Revised Budget of \$908,924 or 171%:*** Collections were over budget due to an increase of collections from last year for homebuilders. Commercial project collections are at 62% of construction tax assumptions.



## 1.52% Bed Tax in Tourism Fund for February 2013

### Fiscal Year to Date as of February 2013

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Bed Tax	\$84,977	\$95,729	\$92,618	\$87,259	\$5,359	6%
Change from 2011		13%				
Change from 2012			-3%	-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	\$135,632	-	\$135,632
Change from 2011		10%			
Change from 2012			-19%		-19%

### 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 \$5,359 or 6%:** Collections are over the budgeted amount due to professional baseball players returning prior to the spring training season.