



General Fund

Sales and Use Tax for November 2012

Privilege (Sales) & Use Tax by Category

Fiscal Year to Date as of Nov 2012

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Big Box / Automobiles	\$2,609,741	\$2,984,400	\$3,261,988	\$3,290,708	(\$28,720)	-1%
All Other Retail	\$1,550,913	\$1,668,566	\$1,722,244	\$1,920,740	(\$198,495)	-10%
Subtotal - Retail	\$4,160,654	\$4,652,967	\$4,984,233	\$5,211,447	(\$227,215)	-4%
Communications/Utilities	\$2,204,680	\$2,266,263	\$2,331,432	\$2,217,383	\$114,049	5%
Construction	\$981,340	\$1,189,139	\$1,726,761	\$1,174,923	\$551,838	47%
Restaurant/Bar	\$1,402,251	\$1,550,755	\$1,839,455	\$1,603,677	\$235,778	15%
Real Estate/Rental & Leasing	\$1,141,837	\$1,205,142	\$1,402,973	\$1,143,917	\$259,056	23%
Service Related	\$387,983	\$451,205	\$539,041	\$521,181	\$17,861	3%
Arts/Entertainment	\$147,725	\$165,580	\$218,265	\$181,751	\$36,514	20%
Hotel/Motel	\$135,342	\$148,687	\$138,821	\$155,265	(\$16,444)	-11%
Transient Lodging	\$29,519	\$33,965	\$32,024	\$31,372	\$651	2%
Auditing	\$28,041	\$256,717	\$286,165	\$285,827	\$338	0%
Use Tax	\$149,025	\$240,228	\$218,752	\$214,379	\$4,373	2%
Subtotal-All Other	\$489,651	\$845,177	\$894,026	\$868,595	\$25,431	3%
Total	\$10,768,395	\$12,160,649	\$13,717,921	\$12,741,123	\$976,798	8%
Change from 2011		13%				
Change from 2012			13%	5%		
Change from 2011 (excluding construction)		12%				
Change from 2012 (excluding construction)			9%	5%		

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
Subtotal - Retail	\$11,258,630	\$12,588,859	\$14,100,000	-	\$14,100,000
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
Subtotal - All Other	\$1,619,375	\$2,050,601	\$2,062,000	-	\$2,062,000
Total	\$27,559,648	\$30,864,269	\$32,397,000	-	\$32,397,000
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 (\$28,720) or (1%): Collections were under budget amount due to a slight decrease in 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 (\$198,495) or (10%) : Sales Tax collections were under budget due to a decrease in spending at grocery stores, overall retail collections were 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 \$114,049 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 \$551,838 or 47%: Collections were over budget due to an increase of collections from last year for homebuilders. Commercial project collections are at 44% of construction tax assumptions.

Restaurant & Bar

The restaurant category includes restaurants, bars and caterers.

Actual to Revised Budget Variance of \$235,778 or 15%: Collections are over budget due to an increase in consumer activity in this category, reflecting an improved economy. No 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 \$259,056 or 23%: Collections are over budget due to the increase in compliance from both commercial and residential rental taxpayers. At least 5 taxpayers of the top 80% paid for two or more months; \$3,985.97 was collected for multiple periods and to date \$28,048.25 has been paid in FY13 from prior fiscal years.

Service Related

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

Actual to Revised Budget Variance of \$17,861 or 3%: 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 \$36,514 or 20%: 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 (\$16,444) or (11%) : Collections are below the projected amount than anticipated.

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 \$651 or 2%: Collections are slightly over the projected amount. The Arizona Fall League's professional ballplayers contributed to this increase.

Auditing

This includes auditing conducted by in house and contract auditors.

Actual to Revised Budget Variance of \$338 or 0%: 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 \$4,373 or 2%: 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 November 2012

Fiscal Year to Date as of November 2012

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Dedicated Transportation Sales Tax	\$671,953	\$810,777	\$1,184,791	\$747,494	\$437,297	59%
Change from 2011		21%				
Change from 2012			46%	-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 \$437,297 or 59%: Collections were over budget due to an increase of collections from last year for homebuilders (237%). Commercial project collections are at 44% of construction tax assumptions.



1.52% Bed Tax in Tourism Fund for November 2012

Fiscal Year to Date as of November 2012

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Bed Tax	\$44,868	\$51,627	\$48,676	\$47,059	\$1,617	3%
Change from 2011		15%				
Change from 2012			-6%	-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 \$1,617 or 3%: Collections are slightly over the projected amount. The Arizona Fall League's professional ballplayers contributed to this increase.