



## General Fund

### Sales and Use Tax for October 2012

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

Fiscal Year to Date as of October 2012

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Big Box / Automobiles	\$1,959,777	\$2,244,889	\$2,485,867	\$2,475,296	\$10,572	0%
All Other Retail	\$1,198,309	\$1,288,734	\$1,334,577	\$1,483,503	(\$148,925)	-10%
Subtotal - Retail	\$3,158,085	\$3,533,623	\$3,820,445	\$3,958,798	(\$138,353)	-3%
Communications/Utilities	\$1,905,263	\$1,928,120	\$1,972,563	\$1,886,533	\$86,029	5%
Construction	\$823,906	\$970,710	\$1,400,627	\$959,105	\$441,522	46%
Restaurant/Bar	\$1,107,625	\$1,210,251	\$1,444,299	\$1,251,553	\$192,746	15%
Real Estate/Rental & Leasing	\$888,701	\$969,393	\$1,102,025	\$920,145	\$181,880	20%
Service Related	\$296,380	\$374,769	\$472,397	\$432,890	\$39,507	9%
Arts/Entertainment	\$91,733	\$98,766	\$166,147	\$108,411	\$57,736	53%
Hotel/Motel	\$93,974	\$104,023	\$115,615	\$108,625	\$6,989	6%
Transient Lodging	\$21,678	\$23,596	\$24,205	\$21,795	\$2,410	11%
Auditing	\$13,012	\$176,831	\$229,118	\$285,810	(\$56,692)	-20%
Use Tax	\$108,689	\$177,873	\$172,975	\$158,733	\$14,242	9%
Subtotal-All Other	\$329,085	\$581,088	\$708,060	\$683,375	\$24,686	4%
Total	\$8,509,043	\$9,567,955	\$10,920,415	\$10,092,399	\$828,016	8%
Change from 2011		12%				
Change from 2012			14%	5%		
Change from 2011 (excluding construction)		12%				
Change from 2012 (excluding construction)			11%	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
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 \$10,572 or 0%:*** Collections were at budget as a result of 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 (\$148,925) or (10%) :*** Sales Tax collections were under budget due to a decrease in spending at grocery stores, overall retail collections were 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 \$86,029 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 \$441,522 or 46%:*** Collections were over budget due to an increase of collections from last year for homebuilders (259%). Commercial project collections are at 34% of construction tax assumptions.

### **Restaurant & Bar**

The restaurant category includes restaurants, bars and caterers.

**Actual to Revised Budget Variance of \$192,746 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 \$181,880 or 20%:** Collections are over budget due to the increase in compliance from both commercial and residential rental taxpayers; At least 15 taxpayers of the top 80% paid for two or more months; \$4,612.26 was collected for multiple periods and to date \$24,062.28 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 \$39,507 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 \$57,736 or 53%:** 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 \$6,989 or 6% :** Collections are over the projected amount and are steadily increasing as compared to the last few years; Arizona Fall League's professional ballplayers contributed to this increase.

### **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 \$2,410 or 11%:*** Collections are over the projected amount and are steadily increasing as compared to the last few years; 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 (\$56,692) or (20%):*** 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 \$14,242 or 9%:*** 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 October 2012

### Fiscal Year to Date as of October 2012

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Dedicated Transportation Sales Tax	\$564,611	\$661,848	\$962,426	\$610,189	\$352,237	58%
Change from 2011		17%				
Change from 2012			45%	-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 \$352,237 or 58%:** Collections were over budget due to an increase of collections from last year for homebuilders (259%). Commercial project collections are at 34% of construction tax assumptions.



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

### Fiscal Year to Date as of October 2012

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Bed Tax	\$32,950	\$35,866	\$36,792	\$32,692	\$4,100	13%
Change from 2011		9%				
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	\$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 \$4,100 or 13%:** Collections are over the projected amount and are steadily increasing as compared to the last few years; Arizona Fall League's professional ballplayers contributed to this increase.