



General Fund

Sales and Use Tax for April 2013

Privilege (Sales) & Use Tax by Category

| Fiscal Year to Date as of April 2013 | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------|------------|
| Category | 2011 Actual | 2012 Actual | 2013 Actual | 2013 Budget | \$ Variance | % Variance |
| Big Box / Automobiles | \$5,976,795 | \$6,719,833 | \$7,556,405 | \$7,409,531 | \$146,875 | 2% |
| All Other Retail | \$3,458,477 | \$3,805,708 | \$3,944,621 | \$4,380,871 | (\$436,250) | -10% |
| Subtotal - Retail | \$9,435,272 | \$10,525,541 | \$11,501,027 | \$11,790,402 | (\$289,375) | -2% |
| Communications/Utilities | \$3,823,160 | \$3,968,279 | \$4,155,627 | \$3,882,689 | \$272,937 | 7% |
| Construction | \$1,250,000 | \$1,250,000 | \$1,250,000 | \$1,250,000 | \$0 | 0% |
| Restaurant/Bar | \$3,252,060 | \$3,555,040 | \$4,059,335 | \$3,676,362 | \$382,973 | 10% |
| Real Estate/Rental & Leasing | \$2,354,981 | \$2,598,356 | \$2,909,684 | \$2,466,351 | \$443,334 | 18% |
| Service Related | \$863,802 | \$903,208 | \$954,503 | \$1,043,282 | (\$88,779) | -9% |
| Arts/Entertainment | \$414,483 | \$426,440 | \$561,991 | \$468,086 | \$93,905 | 20% |
| Hotel/Motel | \$347,538 | \$378,449 | \$380,290 | \$395,192 | (\$14,903) | -4% |
| Transient Lodging | \$88,498 | \$97,082 | \$93,725 | \$89,672 | \$4,053 | 5% |
| Auditing | \$100,324 | \$389,496 | \$354,899 | \$400,000 | (\$45,101) | -11% |
| Use Tax | \$374,257 | \$490,479 | \$509,759 | \$437,703 | \$72,056 | 16% |
| Subtotal-All Other | \$1,325,099 | \$1,781,947 | \$1,900,664 | \$1,790,653 | \$110,011 | 6% |
| Total | \$22,304,374 | \$24,582,370 | \$26,730,840 | \$25,899,739 | \$831,102 | 3% |
| Change from 2011 | | 10% | | | | |
| Change from 2012 | | | 9% | 5% | | |
| Change from 2011 (excluding construction) | | 11% | | | | |
| Change from 2012 (excluding construction) | | | 9% | 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 | \$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 |
| Subtotal - All Other | \$1,518,977 | \$2,050,601 | \$2,062,000 | - | \$2,062,000 |
| Total | \$26,408,413 | \$29,179,179 | \$30,747,000 | - | \$30,747,000 |
| 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 \$146,875 or 2%: 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 (\$436,250) 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 (2%).

Communication/Utilities

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

Actual to Revised Budget Variance of \$272,937 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 \$382,973 or 10%: Collections are over budget due to the increase in consumer activity in this category, reflecting an improved economy. Four 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 \$443,334 or 18%: 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 (\$88,779) or (9%): Collections were slightly under 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 \$93,905 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 (\$14,903) or (4%) : Collections are slightly below the projected amount than anticipated this month.

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 \$4,053 or 5%: Collections this month are just over the budgeted amount.

Auditing

This includes auditing conducted by in house and contract auditors.

Actual to Revised Budget Variance of (\$45,101) or (11%): 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 \$72,056 or 16%: 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 April 2013

Fiscal Year to Date as of April 2013

| Category | 2011 Actual | 2012 Actual | 2013 Actual | 2013 Budget | \$ Variance | % Variance |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|------------|
| Dedicated Transportation Sales Tax | \$1,271,582 | \$1,604,552 | \$2,313,190 | \$1,479,314 | \$833,876 | 56% |
| Change from 2011 | | 26% | | | | |
| Change from 2012 | | | 44% | -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 \$833,876 or 56%: Collections were over budget due to an increase in collections from last year for homebuilders. Commercial project collections are at 83% of construction tax assumptions.



General Government CIP Fund for April 2013

| Fiscal Year to Date as of April 2013 | | | | | | |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|------------|
| Category | 2011 Actual | 2012 Actual | 2013 Actual | 2013 Budget | \$ Variance | % Variance |
| General Government CIP | \$613,561 | \$1,103,343 | 2,131,747 | \$1,075,208 | \$1,056,539 | 98% |
| Change from 2011 | | 80% | | | | |
| Change from 2012 | | | 93% | -3% | | |

| 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 \$1,056,539 or 98%: Collections were over budget due to an increase in collections from last year for homebuilders. Commercial project collections are at 83% of construction tax assumptions.



1.52% Bed Tax in Tourism Fund for April 2013

Fiscal Year to Date as of April 2013

| Category | 2011 Actual | 2012 Actual | 2013 Actual | 2013 Budget | \$ Variance | % Variance |
|------------------|-------------|-------------|-------------|-------------|-------------|------------|
| Bed Tax | \$134,517 | \$147,565 | \$142,462 | \$134,508 | \$7,953 | 6% |
| Change from 2011 | | 10% | | | | |
| 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 \$7,953 or 6%: Collections this month are just over the budgeted amount.