



General Fund

Sales and Use Tax for March 2013

Privilege (Sales) & Use Tax by Category

Fiscal Year to Date as of March 2013

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Big Box / Automobiles	\$5,338,255	\$6,028,735	\$6,774,587	\$6,647,501	\$127,086	2%
All Other Retail	\$3,085,303	\$3,397,651	\$3,530,779	\$3,911,144	(\$380,365)	-10%
Subtotal - Retail	\$8,423,558	\$9,426,386	\$10,305,366	\$10,558,645	(\$253,280)	-2%
Communications/Utilities	\$3,551,734	\$3,651,404	\$3,810,051	\$3,572,649	\$237,402	7%
Construction	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$0	0%
Restaurant/Bar	\$2,875,823	\$3,161,612	\$3,616,310	\$3,269,507	\$346,803	11%
Real Estate/Rental & Leasing	\$2,112,723	\$2,285,035	\$2,601,639	\$2,168,947	\$432,691	20%
Service Related	\$754,971	\$806,870	\$859,435	\$932,005	(\$72,569)	-8%
Arts/Entertainment	\$352,986	\$390,933	\$500,882	\$429,111	\$71,771	17%
Hotel/Motel	\$304,701	\$341,588	\$348,349	\$356,700	(\$8,351)	-2%
Transient Lodging	\$77,999	\$86,186	\$82,671	\$79,608	\$3,064	4%
Auditing	\$54,300	\$379,284	\$341,679	\$400,000	(\$58,321)	-15%
Use Tax	\$325,654	\$412,576	\$440,228	\$368,182	\$72,046	20%
Subtotal-All Other	\$1,115,639	\$1,610,567	\$1,713,809	\$1,633,601	\$80,208	5%
Total	\$20,084,447	\$22,191,875	\$24,156,610	\$23,385,355	\$771,255	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 \$127,086 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 (\$380,365) 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 \$237,402 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 \$346,803 or 11%: 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 \$432,691 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 (\$72,569) or (8%): 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 \$71,771 or 17%: 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 (\$8,351) or (2%) : Collections are slightly below the projected amount than anticipated for the spring training 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 \$3,064 or 4%: Collections are over the budgeted amount due to the spring training season for stays under 30 days.

Auditing

This includes auditing conducted by in house and contract auditors.

Actual to Revised Budget Variance of (\$58,321) 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 \$72,046 or 20%: 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 March 2013

Fiscal Year to Date as of March 2013

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Dedicated Transportation Sales Tax	\$1,137,245	\$1,403,859	\$2,088,467	\$1,294,286	\$794,181	61%
Change from 2011		23%				
Change from 2012			49%	-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 \$794,181 or 61%: Collections were over budget due to an increase of collections from last year for homebuilders. Commercial project collections are at 75% of construction tax assumptions.



General Government CIP Fund for March 2013

Fiscal Year to Date as of March 2013

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
General Government CIP	\$416,534	\$808,994	1,802,152	\$784,378	\$1,017,774	130%
Change from 2011		94%				
Change from 2012			123%	-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 \$1,017,774 or 130%: Collections were over budget due to an increase of collections from last year for homebuilders. Commercial project collections are at 75% of construction tax assumptions.



1.52% Bed Tax in Tourism Fund for March 2013

Fiscal Year to Date as of March 2013

Category	2011 Actual	2012 Actual	2013 Actual	2013 Budget	\$ Variance	% Variance
Bed Tax	\$118,558	\$131,003	\$125,660	\$119,411	\$6,248	5%
Change from 2011		10%				
Change from 2012			-4%	-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 \$6,248 or 5%: Collections are over the budgeted amount due to the spring training season for stays under 30 days.