



Sales and Use Tax Fiscal Year to Date as of December 2019

| General Fund | 2018 Actual | 2019 Actual | 2020 Actual | Actual 2020 to 2019 | | 2020 Budget | Actual to Budget 2020 | |
|--|-------------------|-------------------|-------------------|---------------------|------------|-------------------|-----------------------|------------|
| | | | | \$ Variance | % Variance | | \$ Variance | % Variance |
| Retail | 8,196,692 | 8,818,071 | 10,039,293 | 1,221,222 | 14% | 9,390,700 | 648,593 | 7% |
| Vehicles | 3,765,656 | 3,696,221 | 4,161,526 | 465,305 | 13% | 3,713,700 | 447,826 | 12% |
| Communications/Utilities | 2,773,896 | 2,752,713 | 2,672,233 | (80,479) | -3% | 2,855,500 | (183,267) | -6% |
| Contracting | 1,250,000 | 1,250,000 | 1,250,000 | (0) | 0% | 1,250,000 | (0) | 0% |
| Restaurant/Bar | 3,504,367 | 3,779,953 | 4,127,371 | 347,418 | 9% | 4,042,500 | 84,871 | 2% |
| Real Estate/Rental & Leasing | 2,426,787 | 2,664,946 | 3,050,268 | 385,322 | 14% | 2,848,300 | 201,968 | 7% |
| Arts/Entertainment | 224,636 | 268,520 | 302,860 | 34,340 | 13% | 284,100 | 18,760 | 7% |
| Hotel/Motel | 243,245 | 253,982 | 337,466 | 83,484 | 33% | 260,000 | 77,466 | 30% |
| Transient Lodging | 64,326 | 64,618 | 98,783 | 34,165 | 53% | 63,900 | 34,883 | 55% |
| Use Tax | 555,306 | 749,331 | 855,534 | 106,203 | 14% | 912,600 | (57,066) | -6% |
| Other Tax Activity | 114,502 | 143,222 | 83,514 | (59,708) | -42% | 151,400 | (67,886) | -45% |
| Total General Fund | 23,119,413 | 24,441,577 | 26,978,848 | 2,537,272 | 10% | 25,772,700 | 1,206,148 | 5% |
| Percentage of change from prior period | | 6% | 10% | | | | | |
| Transportation Improvement Fund (1.5% tax rate) | 1,560,807 | 2,643,130 | 3,323,465 | 680,335 | 26% | 1,384,400 | 1,939,065 | 140% |
| Percentage of change from prior period | | 69% | 26% | | | | | |
| General Capital Fund (2.2% tax rate) | 1,039,184 | 2,626,590 | 3,624,415 | 997,824 | 38% | 1,342,700 | 2,281,715 | 170% |
| Percentage of change from prior period | | | 38% | | | | | |
| Tourism Fund - Bed Tax (3.52% tax rate) | 226,428 | 227,456 | 347,716 | 120,260 | 53% | 225,200 | 122,516 | 54% |
| Percentage of change from prior period | | 0% | 53% | | | | | |
| Total All Funds | 25,945,833 | 29,938,753 | 34,274,444 | 4,335,691 | 14% | 28,725,000 | 5,549,444 | 19% |

General Fund

Retail (2.2% tax rate) - tax collections from large and small retail stores, discount department stores, warehouse clubs, and supercenters.

Vehicles (2.2% tax rate) - tax collections from vehicle sales.

Communication/Utilities (2.2% tax rate) - tax collections from businesses that provide telecommunications (landlines and cellular), electricity, gas, and water services.

Contracting (2.2% of the 3.7% contracting tax rate is dedicated to the General Fund) - tax collections from businesses engaging in contracting activity, (e.g., landscaping, painting, flooring installation, siding, roofing, concrete, plumbing, heating, framing, drywall, infrastructure, masonry, finish carpentry). The first \$1.25 million received in revenues from the 2.2% transaction privilege tax on construction will be retained in the General Fund. Any additional amount will be recorded in the General Capital Fund and will be used to fund the Capital Improvement Plan.

Restaurant and Bar (3.2% tax rate) - tax collections from restaurants, bars and caterers.

Real Estate, Rental & Leasing (2.2% tax rate) - tax collections from rental income of commercial and residential real property, and personal property rentals (e.g., rentals of formal wear, DVD's, home health equipment, recreational goods, electronics, appliances).

Arts and Entertainment (2.2% tax rate) - tax collections from businesses that charge admission for exhibition, amusement, or entertainment, (e.g., gym memberships, golf courses, athletic and dance instruction, movie theatres).

Hotel/Motel (2.2% tax rate) - tax collections from the activity of renting lodging space for any length of time and other activities provided at the hotel/motel.

Transient Lodging (1% of the 4.52% transient lodging tax rate is dedicated to the General Fund) - tax collections from the activity of charging for lodging and/or lodging space furnished to any transient for less than thirty consecutive days, and is in addition to the hotel/motel tax rate of 2.2%.

Use Tax (2.2% tax rate) - tax collections from goods and products that are used or stored in the City where sales tax was not paid when purchased.

Other Tax Activity (2.2% tax rate) - tax collections from business license fees, advertising, feed at wholesale, job printing, manufactured buildings, old business codes, and maintenance, repair, replacement or alteration projects (MRRA).

Dedicated Funds

Transportation Improvement (1.5% of the 3.7% contracting tax rate is dedicated to the Transportation Improvement Fund)

The transportation improvement fund is established to provide for the collection and expenditure of the dedicated 1.5% local construction transaction tax adopted by the Mayor and Council through ordinance 05-13. This tax is dedicated for the improvement of existing roadway corridors and the related costs of the construction of new roadways.

General Capital (2.2% of the 3.7% contracting tax rate)

The first \$1.25 million received in revenues from the 2.2% transaction privilege tax on construction will be retained in the General Fund. Any additional amount will be recorded in the General Capital Fund and will be used to fund the Capital Improvement Plan.

Tourism (3.52% of the 4.52% transient lodging tax rate is dedicated to the Tourism Fund)

Ordinance No. 2015-10 increased the tax rate to 4.52% with 3.52% recorded in the Tourism Fund. Mayor and City Council has designated that 75% will be allocated to Sports Tourism Facility Development/Facility Improvement and 25% will be allocated to Special Events/Marketing/Studies.



Transaction Privilege Tax Report

Hotel Motel

| Tax Collected | Reported to State | Reported to City | FY2016 | *FY2017 | FY2018 | FY2019 | FY2020 | 5 YR Average FY2015 - FY2019 |
|---------------|-------------------|------------------|------------|------------|------------|------------|------------|------------------------------|
| Jul | Aug | Sep | \$ 16,928 | \$ 21,297 | \$ 31,513 | \$ 28,647 | \$ 45,937 | \$ 28,864 |
| Aug | Sep | Oct | \$ 24,829 | \$ 23,264 | \$ 26,213 | \$ 32,505 | \$ 39,187 | \$ 29,199 |
| Sep | Oct | Nov | \$ 31,473 | \$ 35,342 | \$ 38,405 | \$ 36,670 | \$ 42,686 | \$ 36,915 |
| Oct | Nov | Dec | \$ 59,506 | \$ 58,393 | \$ 55,171 | \$ 59,089 | \$ 78,449 | \$ 62,121 |
| Nov | Dec | Jan | \$ 44,780 | \$ 46,760 | \$ 48,603 | \$ 51,144 | \$ 65,285 | \$ 51,314 |
| Dec | Jan | Feb | \$ 49,646 | \$ 36,930 | \$ 43,340 | \$ 45,927 | \$ 65,923 | \$ 48,353 |
| Jan | Feb | Mar | \$ 50,389 | \$ 33,947 | \$ 53,287 | \$ 55,163 | | \$ 48,196 |
| Feb | Mar | Apr | \$ 67,284 | \$ 77,765 | \$ 73,472 | \$ 78,799 | | \$ 74,330 |
| Mar | Apr | May | \$ 90,729 | \$ 91,488 | \$ 78,265 | \$ 78,776 | | \$ 84,815 |
| Apr | May | Jun | \$ 39,894 | \$ 44,009 | \$ 39,450 | \$ 50,717 | | \$ 43,517 |
| May | Jun | Jul | \$ 26,763 | \$ 29,185 | \$ 39,484 | \$ 35,774 | | \$ 32,802 |
| Jun | Jul | Aug | \$ 22,958 | \$ 23,917 | \$ 39,727 | \$ 32,901 | | \$ 29,876 |
| TOTAL | | | \$ 525,179 | \$ 522,296 | \$ 566,929 | \$ 586,112 | \$ 337,466 | \$ 570,303 |

*Hotel and Motel amounts for FY2017 were updated to include AZ Dept. of Revenue's implementation of location based and business code reporting

Transient Lodging

| Tax Collected | Reported to State | Reported to City | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | 5 YR Average FY2015 - FY2019 |
|---------------|-------------------|------------------|------------|------------|------------|------------|------------|------------------------------|
| Jul | Aug | Sep | \$ 31,002 | \$ 35,321 | \$ 50,396 | \$ 39,965 | \$ 76,992 | \$ 46,735 |
| Aug | Sep | Oct | \$ 9,222 | \$ 24,356 | \$ 37,041 | \$ 43,679 | \$ 57,491 | \$ 34,358 |
| Sep | Oct | Nov | \$ 18,222 | \$ 38,396 | \$ 44,062 | \$ 42,573 | \$ 55,148 | \$ 39,680 |
| Oct | Nov | Dec | \$ 29,903 | \$ 71,136 | \$ 52,360 | \$ 54,808 | \$ 92,419 | \$ 60,126 |
| Nov | Dec | Jan | \$ 42,957 | \$ 56,159 | \$ 55,496 | \$ 56,805 | \$ 76,078 | \$ 57,499 |
| Dec | Jan | Feb | \$ 52,789 | \$ 43,260 | \$ 51,399 | \$ 54,244 | \$ 88,371 | \$ 58,013 |
| Jan | Feb | Mar | \$ 63,003 | \$ 67,301 | \$ 78,493 | \$ 79,897 | | \$ 72,173 |
| Feb | Mar | Apr | \$ 86,084 | \$ 98,560 | \$ 104,735 | \$ 113,530 | | \$ 100,727 |
| Mar | Apr | May | \$ 131,787 | \$ 150,918 | \$ 119,914 | \$ 112,904 | | \$ 128,881 |
| Apr | May | Jun | \$ 55,825 | \$ 69,245 | \$ 56,034 | \$ 78,376 | | \$ 64,870 |
| May | Jun | Jul | \$ 35,250 | \$ 47,870 | \$ 60,163 | \$ 55,537 | | \$ 49,705 |
| Jun | Jul | Aug | \$ 41,187 | \$ 36,092 | \$ 62,355 | \$ 53,003 | | \$ 48,159 |
| TOTAL | | | \$ 597,231 | \$ 738,613 | \$ 772,449 | \$ 785,323 | \$ 446,499 | \$ 760,926 |

¹Transient Lodging tax rate increased from 2.52% to 4.52% effective 11/01/2015, Ordinance No. 2015-10 (3.52% of the 4.52% is recorded to the Tourism Fund)



Transaction Privilege Tax Report

Restaurant and Bar

| Tax Collected | Reported to State | Reported to City | FY2016 | *FY2017 | FY2018 | FY2019 | FY2020 | 5 YR Average FY2015 - FY2019 |
|---------------|-------------------|------------------|--------------|--------------|--------------|--------------|--------------|---------------------------------|
| Jul | Aug | Sep | \$ 402,510 | \$ 502,873 | \$ 517,688 | \$ 602,501 | \$ 617,309 | \$ 528,576 |
| Aug | Sep | Oct | \$ 430,056 | \$ 482,560 | \$ 551,570 | \$ 595,999 | \$ 661,498 | \$ 544,337 |
| Sep | Oct | Nov | \$ 434,876 | \$ 496,508 | \$ 588,019 | \$ 568,700 | \$ 648,273 | \$ 547,275 |
| Oct | Nov | Dec | \$ 481,198 | \$ 531,487 | \$ 595,474 | \$ 673,244 | \$ 699,844 | \$ 596,249 |
| Nov | Dec | Jan | \$ 487,777 | \$ 545,694 | \$ 600,545 | \$ 635,982 | \$ 750,040 | \$ 604,008 |
| Dec | Jan | Feb | \$ 522,687 | \$ 602,045 | \$ 651,071 | \$ 703,527 | \$ 750,407 | \$ 645,947 |
| Jan | Feb | Mar | \$ 491,380 | \$ 621,598 | \$ 676,521 | \$ 735,712 | | \$ 631,303 |
| Feb | Mar | Apr | \$ 547,841 | \$ 614,354 | \$ 681,549 | \$ 697,023 | | \$ 635,192 |
| Mar | Apr | May | \$ 675,027 | \$ 800,846 | \$ 860,495 | \$ 881,172 | | \$ 804,385 |
| Apr | May | Jun | \$ 545,300 | \$ 650,128 | \$ 673,602 | \$ 734,688 | | \$ 650,930 |
| May | Jun | Jul | \$ 481,777 | \$ 597,185 | \$ 649,784 | \$ 743,919 | | \$ 618,166 |
| Jun | Jul | Aug | \$ 436,037 | \$ 540,675 | \$ 626,876 | \$ 653,721 | | \$ 564,327 |
| TOTAL | | | \$ 5,936,467 | \$ 6,985,953 | \$ 7,673,195 | \$ 8,226,189 | \$ 4,127,371 | \$ 7,370,696 |

*Restaurant and Bar amounts for FY2017 were updated to include AZ Dept. of Revenue's implementation of location based and business code reporting