



Sales and Use Tax Fiscal Year to Date as of January 2020

General Fund	2018 Actual	2019 Actual	2020 Actual	Actual 2020 to 2019		2020 Budget	Actual to Budget 2020	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	9,561,182	10,224,855	11,742,848	1,517,993	15%	10,888,800	854,048	8%
Vehicles	4,318,136	4,307,422	4,812,831	505,408	12%	4,327,800	485,031	11%
Communications/Utilities	3,144,983	3,139,198	3,038,104	(101,094)	-3%	3,256,400	(218,296)	-7%
Contracting	1,250,000	1,250,000	1,250,000	(0)	0%	1,250,000	(0)	0%
Restaurant/Bar	4,180,888	4,515,665	4,908,098	392,432	9%	4,829,300	78,798	2%
Real Estate/Rental & Leasing	2,873,034	3,086,950	3,550,435	463,485	15%	3,299,300	251,135	8%
Arts/Entertainment	290,168	337,110	373,824	36,715	11%	356,700	17,124	5%
Hotel/Motel	296,532	309,145	401,338	92,193	30%	316,500	84,838	27%
Transient Lodging	81,692	82,295	122,089	39,794	48%	81,400	40,689	50%
Use Tax	643,318	877,078	989,243	112,165	13%	1,068,200	(78,957)	-7%
Other Tax Activity	141,159	158,800	104,007	(54,793)	-35%	167,900	(63,893)	-38%
Total General Fund	26,781,091	28,288,517	31,292,816	3,004,299	11%	29,842,300	1,450,516	5%
Percentage of change from prior period		6%	11%					
Transportation Improvement Fund (1.5% tax rate)	1,812,436	3,057,666	3,800,922	743,257	24%	1,601,500	2,199,422	137%
Percentage of change from prior period		69%	24%					
General Capital Fund (2.2% tax rate)	1,408,239	3,234,576	4,324,686	1,090,110	34%	1,653,500	2,671,186	162%
Percentage of change from prior period			34%					
Tourism Fund - Bed Tax (3.52% tax rate)	287,555	289,677	429,753	140,076	48%	286,800	142,953	50%
Percentage of change from prior period		1%	48%					
Total All Funds	30,289,321	34,870,436	39,848,177	4,977,742	14%	33,384,100	6,464,077	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	\$ 63,872	\$ 51,331
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	\$ 401,338	\$ 573,438

*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	\$ 105,344	\$ 78,807
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	\$ 551,842	\$ 767,560

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	\$ 780,726	\$ 661,188
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	\$ 4,908,098	\$ 7,400,580

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