



**Sales and Use Tax  
Fiscal Year to Date as of April 2020**

General Fund	2018 Actual	2019 Actual	2020 Actual	Actual 2020 to 2019		2020 Budget	Actual to Budget 2020	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	13,882,351	14,944,186	17,331,403	2,387,217	16%	15,914,400	1,417,003	9%
Vehicles	6,258,085	6,181,635	6,943,421	761,786	12%	6,210,900	732,521	12%
Communications/Utilities	4,148,413	4,120,490	3,981,290	(139,200)	-3%	4,274,400	(293,110)	-7%
Contracting	1,250,000	1,250,000	1,250,000	(0)	0%	1,250,000	(0)	0%
Restaurant/Bar	6,396,535	6,828,548	6,890,432	61,883	1%	7,302,800	(412,368)	-6%
Real Estate/Rental & Leasing	4,059,535	4,472,821	5,008,383	535,562	12%	4,780,500	227,883	5%
Arts/Entertainment	484,830	552,509	538,343	(14,165)	-3%	584,600	(46,257)	-8%
Hotel/Motel	487,718	517,436	556,140	38,704	7%	529,800	26,340	5%
Transient Lodging	143,790	149,731	169,157	19,426	13%	148,200	20,957	14%
Use Tax	929,662	1,249,404	1,481,345	231,941	19%	1,521,700	(40,355)	-3%
Other Tax Activity	192,925	204,083	141,392	(62,691)	-31%	215,700	(74,308)	-34%
<b>Total General Fund</b>	<b>38,233,844</b>	<b>40,470,843</b>	<b>44,291,306</b>	<b>3,820,463</b>	<b>9%</b>	<b>42,733,000</b>	<b>1,558,306</b>	<b>4%</b>
Percentage of change from prior period		6%	9%					
Transportation Improvement Fund (1.5% tax rate)	2,889,563	4,661,575	5,780,578	1,119,003	24%	2,441,600	3,338,978	137%
Percentage of change from prior period		61%	24%					
General Capital Fund (2.2% tax rate)	2,988,026	5,586,977	7,228,181	1,641,204	29%	2,856,000	4,372,181	153%
Percentage of change from prior period		87%	29%					
Tourism Fund - Bed Tax (3.52% tax rate)	506,141	527,052	595,431	68,380	13%	521,700	73,731	14%
Percentage of change from prior period		4%	13%					
<b>Total All Funds</b>	<b>44,617,575</b>	<b>51,246,447</b>	<b>57,895,497</b>	<b>6,649,050</b>	<b>13%</b>	<b>48,552,300</b>	<b>9,343,197</b>	<b>19%</b>

## 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

### Retail

Tax Collected	Reported to State	Reported to City	FY2016	*FY2017	FY2018	FY2019	FY2020	5 YR Average
Jul	Aug	Sep	\$ 949,788	\$ 1,097,491	\$ 1,171,254	\$ 1,283,885	\$ 1,375,665	\$ 1,175,616
Aug	Sep	Oct	\$ 923,474	\$ 1,090,501	\$ 1,161,348	\$ 1,241,791	\$ 1,326,888	\$ 1,148,800
Sep	Oct	Nov	\$ 967,072	\$ 1,137,375	\$ 1,229,853	\$ 1,322,359	\$ 1,355,516	\$ 1,202,435
Oct	Nov	Dec	\$ 1,013,021	\$ 1,186,443	\$ 1,262,238	\$ 1,360,500	\$ 1,698,542	\$ 1,304,149
Nov	Dec	Jan	\$ 1,251,623	\$ 1,432,457	\$ 1,528,539	\$ 1,672,026	\$ 1,908,336	\$ 1,558,596
Dec	Jan	Feb	\$ 1,535,439	\$ 1,776,733	\$ 1,843,461	\$ 1,937,511	\$ 2,374,346	\$ 1,893,498
Jan	Feb	Mar	\$ 1,045,476	\$ 1,214,106	\$ 1,364,489	\$ 1,406,784	\$ 1,703,555	\$ 1,346,882
Feb	Mar	Apr	\$ 1,108,000	\$ 1,300,898	\$ 1,327,537	\$ 1,404,652	\$ 1,747,796	\$ 1,377,777
Mar	Apr	May	\$ 1,286,695	\$ 1,480,619	\$ 1,579,001	\$ 1,786,167	\$ 1,973,863	\$ 1,621,269
Apr	May	Jun	\$ 1,065,002	\$ 1,357,396	\$ 1,414,631	\$ 1,528,511	\$ 1,866,895	\$ 1,446,487
May	Jun	Jul	\$ 1,037,510	\$ 1,311,353	\$ 1,357,889	\$ 1,448,320		\$ 1,288,768
Jun	Jul	Aug	\$ 1,033,412	\$ 1,243,612	\$ 1,336,143	\$ 1,395,239		\$ 1,252,102
<b>TOTAL</b>			\$ 13,216,512	\$ 15,628,983	\$ 16,576,382	\$ 17,787,745	\$ 17,331,403	\$ 16,616,379

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

### Vehicles

Tax Collected	Reported to State	Reported to City	FY2016	*FY2017	FY2018	FY2019	FY2020	5 YR Average
Jul	Aug	Sep	\$ 463,960	\$ 523,032	\$ 651,614	\$ 640,106	\$ 653,287	\$ 586,400
Aug	Sep	Oct	\$ 461,743	\$ 486,872	\$ 588,777	\$ 675,423	\$ 791,193	\$ 600,802
Sep	Oct	Nov	\$ 413,616	\$ 547,663	\$ 668,470	\$ 613,731	\$ 659,825	\$ 580,661
Oct	Nov	Dec	\$ 405,187	\$ 487,697	\$ 578,410	\$ 587,927	\$ 647,289	\$ 541,302
Nov	Dec	Jan	\$ 425,363	\$ 443,524	\$ 528,771	\$ 593,750	\$ 705,096	\$ 539,301
Dec	Jan	Feb	\$ 428,834	\$ 631,292	\$ 749,614	\$ 585,284	\$ 704,835	\$ 619,972
Jan	Feb	Mar	\$ 437,047	\$ 503,379	\$ 552,481	\$ 611,201	\$ 651,305	\$ 551,083
Feb	Mar	Apr	\$ 445,978	\$ 598,356	\$ 608,268	\$ 574,150	\$ 700,636	\$ 585,478
Mar	Apr	May	\$ 474,551	\$ 650,917	\$ 711,079	\$ 694,782	\$ 649,126	\$ 636,091
Apr	May	Jun	\$ 506,472	\$ 582,285	\$ 620,602	\$ 605,281	\$ 780,828	\$ 619,094
May	Jun	Jul	\$ 483,360	\$ 674,612	\$ 708,018	\$ 710,593		\$ 644,146
Jun	Jul	Aug	\$ 445,633	\$ 592,811	\$ 628,057	\$ 629,950		\$ 574,113
<b>TOTAL</b>			\$ 5,391,744	\$ 6,722,441	\$ 7,594,160	\$ 7,522,178	\$ 6,943,421	\$ 7,078,441

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



## Transaction Privilege Tax Report

### Hotel Motel

Tax Collected	Reported to State	Reported to City	FY2016	*FY2017	FY2018	FY2019	FY2020	5 YR Average
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	\$ 86,950	\$ 76,854
Mar	Apr	May	\$ 90,729	\$ 91,488	\$ 78,265	\$ 78,776	\$ 52,431	\$ 78,338
Apr	May	Jun	\$ 39,894	\$ 44,009	\$ 39,450	\$ 50,717	\$ 15,422	\$ 37,898
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
<b>TOTAL</b>			\$ 525,179	\$ 522,296	\$ 566,929	\$ 586,112	\$ 556,140	\$ 563,867

\*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
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	\$ 126,037	\$ 105,789
Mar	Apr	May	\$ 131,787	\$ 150,918	\$ 119,914	\$ 112,904	\$ 74,722	\$ 118,049
Apr	May	Jun	\$ 55,825	\$ 69,245	\$ 56,034	\$ 78,376	\$ 11,987	\$ 54,293
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
<b>TOTAL</b>			\$ 597,231	\$ 738,613	\$ 772,449	\$ 785,323	\$ 764,588	\$ 751,214

<sup>1</sup>Transient 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 Fur



## Transaction Privilege Tax Report

### Restaurant and Bar

Tax Collected	Reported to State	Reported to City	FY2016	*FY2017	FY2018	FY2019	FY2020	5 YR Average
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	\$ 720,193	\$ 652,192
Mar	Apr	May	\$ 675,027	\$ 800,846	\$ 860,495	\$ 881,172	\$ 647,300	\$ 772,968
Apr	May	Jun	\$ 545,300	\$ 650,128	\$ 673,602	\$ 734,688	\$ 614,841	\$ 643,712
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
<b>TOTAL</b>			\$ 5,936,467	\$ 6,985,953	\$ 7,673,195	\$ 8,226,189	\$ 6,890,432	\$ 7,378,946

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