



**Sales and Use Tax
Fiscal Year to Date as of July 2017**

General Fund	2016 Actual	2017 Actual	2018 Actual	Actual 2018 to 2017		2018 Budget	Actual to Budget 2018	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	949,788	1,097,491	1,171,254	73,763	7%	1,087,605	83,649	8%
Vehicles	463,960	523,032	651,614	128,583	25%	554,773	96,842	17%
Communications/Utilities	589,630	541,849	577,316	35,467	7%	536,966	40,350	8%
Contracting	345,775	264,730	259,672	(5,058)	-2%	264,730	(5,058)	-2%
Restaurant/Bar	402,510	502,873	517,688	14,815	3%	498,342	19,346	4%
Real Estate/Rental & Leasing	336,478	358,904	401,286	42,382	12%	355,677	45,609	13%
Arts/Entertainment	50,524	36,753	32,055	(4,699)	-13%	36,422	(4,367)	-12%
Hotel/Motel	16,928	21,297	31,513	10,216	48%	21,105	10,408	49%
Transient Lodging	12,302	7,814	11,149	3,335	43%	7,522	3,627	48%
Auditing	28,199	0	0	0	0%	0	0	0%
Use Tax	67,962	51,023	82,530	31,508	62%	50,561	31,969	63%
Other Tax Activity	89,967	25,743	9,813	(15,930)	-62%	25,516	(15,703)	-62%
Total General Fund	3,354,024	3,431,508	3,745,889	314,381	9%	3,439,217	306,672	9%
Percentage of change from prior period		2%	9%					
Transportation Improvement Fund (1.5% tax rate)	235,756	180,498	177,049	(3,448)	-2%	121,878	55,171	45%
Percentage of change from prior period		-23%	-2%					
General Capital Fund (2.2% tax rate)	0	0	0	0	0%	0	0	0%
Percentage of change from prior period		0%	0%					
Tourism Fund - Bed Tax (3.52% tax rate)	18,700	27,507	39,246	11,739	43%	26,479	12,768	48%
Percentage of change from prior period		47%	43%					
Total All Funds	3,608,479	3,639,513	3,962,185	322,672	9%	3,587,574	374,611	10%

FY2017 amounts for General Fund categories, excluding contracting and transient lodging, were updated to include ADOR's implementation of location based and business code reporting.

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) - tax collections from businesses engaging in construction activity, (e.g., landscaping, painting, flooring installation, siding, roofing, concrete, plumbing, heating, framing, drywall, infrastructure, masonry, finish carpentry).

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 on a short-term basis and other activities provided at the hotel/motel.

Transient Lodging (1% of the 4.52% transient lodging tax rate) - 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%.

Auditing - payments from tax audits conducted by in house and contract auditors.

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)

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)

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 of Accommodation by Month

Hotel Motel

Tax Collected	Reported to State	Reported to City	FY2014	FY2015	FY2016	*FY2017	FY2018	5 YR Average FY2014 - FY2018
Jul	Aug	Sep	\$ 19,645	\$ 17,682	\$ 16,928	\$ 21,297	\$ 31,513	\$ 21,413
Aug	Sep	Oct	\$ 19,858	\$ 24,363	\$ 24,829	\$ 23,264		\$ 23,079
Sep	Oct	Nov	\$ 25,992	\$ 30,945	\$ 31,473	\$ 35,342		\$ 30,938
Oct	Nov	Dec	\$ 18,586	\$ 52,349	\$ 59,506	\$ 58,393		\$ 47,209
Nov	Dec	Jan	\$ 61,772	\$ 41,435	\$ 44,780	\$ 46,760		\$ 48,687
Dec	Jan	Feb	\$ 43,701	\$ 43,753	\$ 49,646	\$ 36,930		\$ 43,507
Jan	Feb	Mar	\$ 43,414	\$ 23,111	\$ 50,389	\$ 33,947		\$ 37,715
Feb	Mar	Apr	\$ 51,074	\$ 85,180	\$ 67,284	\$ 77,765		\$ 70,326
Mar	Apr	May	\$ 70,001	\$ 80,525	\$ 90,729	\$ 91,488		\$ 83,186
Apr	May	Jun	\$ 34,916	\$ 32,169	\$ 39,894	\$ 44,009		\$ 37,747
May	Jun	Jul	\$ 25,429	\$ 28,916	\$ 26,763	\$ 29,185		\$ 27,573
Jun	Jul	Aug	\$ 19,937	\$ 20,246	\$ 22,958	\$ 23,917		\$ 21,765
TOTAL			\$ 434,326	\$ 480,674	\$ 525,179	\$ 522,296	\$ 31,513	\$ 493,144

*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	FY2014	FY2015	FY2016	*FY2017	FY2018	5 YR Average FY2014 - FY2018
Jul	Aug	Sep	\$ 15,995	\$ 11,744	\$ 31,002	\$ 35,321	\$ 50,396	\$ 28,892
Aug	Sep	Oct	\$ 12,937	\$ 16,747	\$ 9,222	\$ 24,356		\$ 15,816
Sep	Oct	Nov	\$ 14,652	\$ 17,452	\$ 18,222	\$ 38,396		\$ 22,180
Oct	Nov	Dec	\$ 14,316	\$ 25,420	\$ 29,903	\$ 71,136		\$ 35,194
Nov	Dec	Jan	\$ 20,966	\$ 24,210	\$ 42,957	\$ 56,159		\$ 36,073
Dec	Jan	Feb	\$ 30,681	\$ 23,112	\$ 52,789	\$ 43,260		\$ 37,460
Jan	Feb	Mar	\$ 25,482	\$ 55,130	\$ 63,003	\$ 67,301		\$ 52,729
Feb	Mar	Apr	\$ 35,185	\$ 53,564	\$ 86,084	\$ 98,560		\$ 68,348
Mar	Apr	May	\$ 58,376	\$ 65,790	\$ 131,787	\$ 150,918		\$ 101,718
Apr	May	Jun	\$ 27,544	\$ 22,092	\$ 55,825	\$ 69,245		\$ 43,676
May	Jun	Jul	\$ 21,952	\$ 24,125	\$ 35,250	\$ 47,870		\$ 32,299
Jun	Jul	Aug	\$ 15,877	\$ 21,607	\$ 41,187	\$ 36,092		\$ 28,691
TOTAL			\$ 293,964	\$ 360,993	\$ 597,231	\$ 738,613	\$ 50,396	\$ 503,076

*No changes have been made to Transient Lodging amounts



Transaction Privilege Tax Report of Restaurant and Bar by Month

Tax Collected	Reported to State	Reported to City	FY2014	FY2015	FY2016	*FY2017	FY2018	5 YR Average FY2014 - FY2018
Jul	Aug	Sep	\$ 346,076	\$ 370,435	\$ 402,510	\$ 502,873	\$ 517,688	\$ 427,917
Aug	Sep	Oct	\$ 371,486	\$ 393,533	\$ 430,056	\$ 482,560		\$ 419,409
Sep	Oct	Nov	\$ 364,346	\$ 433,656	\$ 434,876	\$ 496,508		\$ 432,346
Oct	Nov	Dec	\$ 402,986	\$ 410,955	\$ 481,198	\$ 531,487		\$ 456,656
Nov	Dec	Jan	\$ 423,043	\$ 473,106	\$ 487,777	\$ 545,694		\$ 482,405
Dec	Jan	Feb	\$ 438,338	\$ 469,465	\$ 522,687	\$ 602,045		\$ 508,134
Jan	Feb	Mar	\$ 436,637	\$ 460,847	\$ 491,380	\$ 621,598		\$ 502,616
Feb	Mar	Apr	\$ 490,692	\$ 532,431	\$ 547,841	\$ 614,354		\$ 546,329
Mar	Apr	May	\$ 614,719	\$ 607,926	\$ 675,027	\$ 800,846		\$ 674,630
Apr	May	Jun	\$ 466,620	\$ 506,791	\$ 545,300	\$ 650,128		\$ 542,210
May	Jun	Jul	\$ 463,010	\$ 510,135	\$ 481,777	\$ 597,185		\$ 513,027
Jun	Jul	Aug	\$ 444,832	\$ 431,220	\$ 436,037	\$ 540,675		\$ 463,191
TOTAL			\$ 5,262,786	\$ 5,600,500	\$ 5,936,467	\$ 6,985,953	\$ 517,688	\$ 5,968,869

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