



Sales and Use Tax
Fiscal Year to Date as of September 2017

General Fund	2016 Actual	2017 Actual	2018 Actual	Actual 2018 to 2017		2018 Budget	Actual to Budget 2018	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	2,840,334	3,325,367	3,562,454	237,087	7%	3,295,413	267,041	8%
Vehicles	1,339,320	1,557,567	1,908,861	351,294	23%	1,652,090	256,771	16%
Communications/Utilities	1,756,782	1,597,590	1,623,464	25,873	2%	1,583,194	40,270	3%
Contracting	1,250,000	1,024,154	1,056,863	32,709	3%	1,024,154	32,709	3%
Restaurant/Bar	1,267,442	1,481,941	1,657,277	175,336	12%	1,468,587	188,691	13%
Real Estate/Rental & Leasing	1,027,449	1,038,475	1,162,855	124,380	12%	1,029,138	133,718	13%
Arts/Entertainment	139,075	90,384	86,489	(3,895)	-4%	89,569	(3,080)	-3%
Hotel/Motel	73,229	79,902	96,131	16,229	20%	79,184	16,947	21%
Transient Lodging	23,193	21,698	29,093	7,395	34%	20,886	8,206	39%
Auditing	29,605	750	325	(425)	-57%	0	325	0%
Use Tax	227,117	187,986	241,434	53,448	28%	186,285	55,149	30%
Other Tax Activity	277,992	44,091	46,172	2,081	5%	43,701	2,470	6%
Total General Fund	10,251,538	10,449,905	11,471,417	1,021,512	10%	10,472,199	999,217	10%
Percentage of change from prior period		2%	10%					
Transportation Improvement Fund (1.5% tax rate)	954,027	698,287	720,588	22,302	3%	471,506	249,082	53%
Percentage of change from prior period		-27%	3%					
General Capital Fund (2.2% tax rate)	149,240	0	0	0	0%	0	0	0%
Percentage of change from prior period		-100%	0%					
Tourism Fund - Bed Tax (3.52% tax rate)	35,254	76,376	102,406	26,031	34%	73,520	28,886	39%
Percentage of change from prior period		117%	34%					
Total All Funds	11,390,058	11,224,567	12,294,411	1,069,844	10%	11,017,226	1,277,185	12%

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	\$ 26,213	\$ 23,705
Sep	Oct	Nov	\$ 25,992	\$ 30,945	\$ 31,473	\$ 35,342	\$ 38,405	\$ 32,431
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	\$ 96,131	\$ 495,264

*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	\$ 37,041	\$ 20,061
Sep	Oct	Nov	\$ 14,652	\$ 17,452	\$ 18,222	\$ 38,396	\$ 44,062	\$ 26,557
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	\$ 131,499	\$ 511,698

*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	\$ 551,570	\$ 445,841
Sep	Oct	Nov	\$ 364,346	\$ 433,656	\$ 434,876	\$ 496,508	\$ 588,019	\$ 463,481
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	\$ 1,657,277	\$ 6,026,436

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