



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

General Fund	2016 Actual	2017 Actual	2018 Actual	Actual 2018 to 2017		2018 Budget	Actual to Budget 2018	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	6,640,417	7,720,999	8,196,692	475,693	6%	7,651,450	545,242	7%
Vehicles	2,598,704	3,120,081	3,765,656	645,575	21%	3,309,426	456,229	14%
Communications/Utilities	3,080,766	2,671,441	2,773,896	102,455	4%	2,647,368	126,528	5%
Contracting	1,250,000	1,250,000	1,250,000	0	0%	1,250,000	0	0%
Restaurant/Bar	2,759,104	3,161,167	3,504,367	343,200	11%	3,132,681	371,687	12%
Real Estate/Rental & Leasing	2,101,562	2,135,748	2,426,787	291,039	14%	2,116,545	310,242	15%
Arts/Entertainment	340,799	235,403	224,636	(10,767)	-5%	233,279	(8,643)	-4%
Hotel/Motel	227,162	221,985	243,245	21,260	10%	219,989	23,256	11%
Transient Lodging	56,242	59,431	64,326	4,895	8%	57,209	7,117	12%
Auditing	31,013	2,250	700	(1,550)	-69%	0	700	0%
Use Tax	438,898	421,972	555,306	133,334	32%	418,153	137,154	33%
Other Tax Activity	579,832	188,186	113,802	(74,384)	-40%	186,524	(72,722)	-39%
<b>Total General Fund</b>	<b>20,104,498</b>	<b>21,188,663</b>	<b>23,119,413</b>	<b>1,930,751</b>	<b>9%</b>	<b>21,222,623</b>	<b>1,896,791</b>	<b>9%</b>
Percentage of change from prior period		5%	9%					
Transportation Improvement Fund (1.5% tax rate)	1,769,143	1,574,495	1,560,807	(13,688)	-1%	1,063,151	497,656	47%
Percentage of change from prior period		-11%	-1%					
General Capital Fund (2.2% tax rate)	1,344,744	1,059,259	1,039,184	(20,075)	-2%	579,873	459,311	79%
Percentage of change from prior period		-21%	-2%					
Tourism Fund - Bed Tax (3.52% tax rate)	127,854	209,197	226,428	17,231	8%	201,376	25,052	12%
Percentage of change from prior period		64%	8%					
<b>Total All Funds</b>	<b>23,346,239</b>	<b>24,031,614</b>	<b>25,945,833</b>	<b>1,914,219</b>	<b>8%</b>	<b>23,067,023</b>	<b>2,878,809</b>	<b>12%</b>

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 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%.

**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 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	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	\$ 55,171	\$ 48,801
Nov	Dec	Jan	\$ 61,772	\$ 41,435	\$ 44,780	\$ 46,760	\$ 48,603	\$ 48,670
Dec	Jan	Feb	\$ 43,701	\$ 43,753	\$ 49,646	\$ 36,930	\$ 43,340	\$ 43,474
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
<b>TOTAL</b>			\$ 434,326	\$ 480,674	\$ 525,179	\$ 522,296	\$ 243,245	\$ 496,806

\*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	<sup>1</sup> 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	\$ 52,360	\$ 38,627
Nov	Dec	Jan	\$ 20,966	\$ 24,210	\$ 42,957	\$ 56,159	\$ 55,496	\$ 39,958
Dec	Jan	Feb	\$ 30,681	\$ 23,112	\$ 52,789	\$ 43,260	\$ 51,399	\$ 40,248
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
<b>TOTAL</b>			\$ 293,964	\$ 360,993	\$ 597,231	\$ 738,613	\$ 290,754	\$ 521,803

<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 Fund)



## Transaction Privilege Tax Report

### Restaurant and Bar

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	\$ 595,474	\$ 484,420
Nov	Dec	Jan	\$ 423,043	\$ 473,106	\$ 487,777	\$ 545,694	\$ 600,545	\$ 506,033
Dec	Jan	Feb	\$ 438,338	\$ 469,465	\$ 522,687	\$ 602,045	\$ 651,071	\$ 536,721
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
<b>TOTAL</b>			\$ 5,262,786	\$ 5,600,500	\$ 5,936,467	\$ 6,985,953	\$ 3,504,367	\$ 6,106,415

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