



## Sales and Use Tax Fiscal Year to Date as of July 2019

General Fund	2018 Actual	2019 Actual	2020 Actual	Actual 2020 to 2019		2020 Budget	Actual to Budget 2020	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	1,171,254	1,283,885	1,375,665	91,780	7%	1,352,200	23,465	2%
Vehicles	651,614	640,106	653,287	13,181	2%	643,100	10,187	2%
Communications/Utilities	577,316	543,708	517,019	(26,690)	-5%	514,000	3,019	1%
Contracting	259,672	441,115	727,922	286,807	65%	573,900	154,022	27%
Restaurant/Bar	517,688	602,501	617,309	14,808	2%	594,300	23,009	4%
Real Estate/Rental & Leasing	401,286	454,222	474,295	20,073	4%	475,500	(1,205)	0%
Arts/Entertainment	32,055	37,964	35,999	(1,965)	-5%	40,200	(4,201)	-10%
Hotel/Motel	31,513	28,647	45,937	17,289	60%	44,300	1,637	4%
Transient Lodging	11,149	8,842	17,034	8,192	93%	8,700	8,334	96%
Use Tax	82,530	117,380	146,676	29,297	25%	143,000	3,676	3%
Other Tax Activity	9,813	16,769	9,567	(7,202)	-43%	9,700	(133)	-1%
<b>Total General Fund</b>	<b>3,745,889</b>	<b>4,175,140</b>	<b>4,620,710</b>	<b>445,570</b>	<b>11%</b>	<b>4,398,900</b>	<b>221,810</b>	<b>5%</b>
Percentage of change from prior period		11%	11%					
Transportation Improvement Fund (1.5% tax rate)	177,049	300,760	496,310	195,550	65%	157,600	338,710	215%
Percentage of change from prior period		70%	65%					
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)	39,246	31,124	59,959	28,835	93%	30,800	29,159	95%
Percentage of change from prior period		-21%	93%					
<b>Total All Funds</b>	<b>3,962,185</b>	<b>4,507,024</b>	<b>5,176,979</b>	<b>669,955</b>	<b>15%</b>	<b>4,587,300</b>	<b>589,679</b>	<b>13%</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

### 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		\$ 26,703
Sep	Oct	Nov	\$ 31,473	\$ 35,342	\$ 38,405	\$ 36,670		\$ 35,472
Oct	Nov	Dec	\$ 59,506	\$ 58,393	\$ 55,171	\$ 59,089		\$ 58,040
Nov	Dec	Jan	\$ 44,780	\$ 46,760	\$ 48,603	\$ 51,144		\$ 47,822
Dec	Jan	Feb	\$ 49,646	\$ 36,930	\$ 43,340	\$ 45,927		\$ 43,961
Jan	Feb	Mar	\$ 50,389	\$ 33,947	\$ 53,287	\$ 55,163		\$ 48,196
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
<b>TOTAL</b>			\$ 525,179	\$ 522,296	\$ 566,929	\$ 586,112	\$ 45,937	\$ 554,397

\*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		\$ 28,575
Sep	Oct	Nov	\$ 18,222	\$ 38,396	\$ 44,062	\$ 42,573		\$ 35,813
Oct	Nov	Dec	\$ 29,903	\$ 71,136	\$ 52,360	\$ 54,808		\$ 52,052
Nov	Dec	Jan	\$ 42,957	\$ 56,159	\$ 55,496	\$ 56,805		\$ 52,854
Dec	Jan	Feb	\$ 52,789	\$ 43,260	\$ 51,399	\$ 54,244		\$ 50,423
Jan	Feb	Mar	\$ 63,003	\$ 67,301	\$ 78,493	\$ 79,897		\$ 72,173
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
<b>TOTAL</b>			\$ 597,231	\$ 738,613	\$ 772,449	\$ 785,323	\$ 76,992	\$ 730,968

<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	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		\$ 515,046
Sep	Oct	Nov	\$ 434,876	\$ 496,508	\$ 588,019	\$ 568,700		\$ 522,026
Oct	Nov	Dec	\$ 481,198	\$ 531,487	\$ 595,474	\$ 673,244		\$ 570,351
Nov	Dec	Jan	\$ 487,777	\$ 545,694	\$ 600,545	\$ 635,982		\$ 567,499
Dec	Jan	Feb	\$ 522,687	\$ 602,045	\$ 651,071	\$ 703,527		\$ 619,832
Jan	Feb	Mar	\$ 491,380	\$ 621,598	\$ 676,521	\$ 735,712		\$ 631,303
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
<b>TOTAL</b>			\$ 5,936,467	\$ 6,985,953	\$ 7,673,195	\$ 8,226,189	\$ 617,309	\$ 7,227,634

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