



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

General Fund	2018 Actual	2019 Actual	2020 Actual	Actual 2020 to 2019		2020 Budget	Actual to Budget 2020	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	3,562,454	3,848,035	4,058,069	210,034	5%	4,098,000	(39,931)	-1%
Vehicles	1,908,861	1,929,261	2,104,306	175,045	9%	1,938,400	165,906	9%
Communications/Utilities	1,623,464	1,632,837	1,629,077	(3,760)	0%	1,693,800	(64,723)	-4%
Contracting	1,056,863	1,250,000	1,250,000	(0)	0%	1,250,000	(0)	0%
Restaurant/Bar	1,657,277	1,767,200	1,927,080	159,880	9%	1,889,900	37,180	2%
Real Estate/Rental & Leasing	1,162,855	1,308,353	1,466,291	157,939	12%	1,398,300	67,991	5%
Arts/Entertainment	86,489	98,632	118,067	19,435	20%	104,400	13,667	13%
Hotel/Motel	96,131	97,822	127,809	29,987	31%	115,100	12,709	11%
Transient Lodging	29,093	27,924	41,954	14,030	50%	27,600	14,354	52%
Use Tax	241,434	331,817	406,647	74,830	23%	404,100	2,547	1%
Other Tax Activity	46,497	90,997	33,815	(57,182)	-63%	96,200	(62,385)	-65%
<b>Total General Fund</b>	<b>11,471,417</b>	<b>12,382,878</b>	<b>13,163,114</b>	<b>780,236</b>	<b>6%</b>	<b>13,015,800</b>	<b>147,314</b>	<b>1%</b>
Percentage of change from prior period		8%	6%					
Transportation Improvement Fund (1.5% tax rate)	720,588	1,167,604	1,501,405	333,801	29%	611,600	889,805	145%
Percentage of change from prior period		62%	29%					
General Capital Fund (2.2% tax rate)	0	462,486	952,061	489,574	106%	236,400	715,661	303%
Percentage of change from prior period			106%					
Tourism Fund - Bed Tax (3.52% tax rate)	102,406	98,293	147,677	49,384	50%	97,300	50,377	52%
Percentage of change from prior period		-4%	50%					
<b>Total All Funds</b>	<b>12,294,411</b>	<b>14,111,261</b>	<b>15,764,256</b>	<b>1,652,995</b>	<b>12%</b>	<b>13,961,100</b>	<b>1,803,156</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	\$ 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		\$ 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	\$ 127,809	\$ 558,336

\*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	\$ 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		\$ 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	\$ 189,630	\$ 740,618

<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	\$ 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		\$ 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	\$ 1,927,080	\$ 7,282,174

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