



Sales and Use Tax Fiscal Year to Date as of October 2019

General Fund	2018 Actual	2019 Actual	2020 Actual	Actual 2020 to 2019		2020 Budget	Actual to Budget 2020	
				\$ Variance	% Variance		\$ Variance	% Variance
Retail	4,824,692	5,208,534	5,756,610	548,076	11%	5,546,800	209,810	4%
Vehicles	2,487,271	2,517,187	2,751,595	234,408	9%	2,529,100	222,495	9%
Communications/Utilities	2,063,013	2,068,849	2,045,853	(22,997)	-1%	2,146,100	(100,247)	-5%
Contracting	1,250,000	1,250,000	1,250,000	(0)	0%	1,250,000	(0)	0%
Restaurant/Bar	2,252,751	2,440,444	2,626,924	186,480	8%	2,609,900	17,024	1%
Real Estate/Rental & Leasing	1,578,902	1,722,796	1,939,049	216,253	13%	1,841,300	97,749	5%
Arts/Entertainment	121,588	147,413	169,444	22,031	15%	156,000	13,444	9%
Hotel/Motel	151,302	156,911	206,258	49,347	31%	160,600	45,658	28%
Transient Lodging	40,677	40,050	62,400	22,351	56%	39,600	22,800	58%
Use Tax	338,116	457,219	531,760	74,541	16%	556,800	(25,040)	-4%
Other Tax Activity	74,249	110,638	41,112	(69,526)	-63%	117,000	(75,888)	-65%
Total General Fund	15,182,562	16,120,041	17,381,005	1,260,964	8%	16,953,200	427,805	3%
Percentage of change from prior period		6%	8%					
Transportation Improvement Fund (1.5% tax rate)	1,005,538	1,661,774	2,009,355	347,582	21%	870,400	1,138,955	131%
Percentage of change from prior period		65%	21%					
General Capital Fund (2.2% tax rate)	224,789	1,187,268	1,697,055	509,787	43%	236,400	1,460,655	618%
Percentage of change from prior period			43%					
Tourism Fund - Bed Tax (3.52% tax rate)	143,182	140,976	219,649	78,674	56%	139,600	80,049	57%
Percentage of change from prior period		-2%	56%					
Total All Funds	16,556,070	19,110,058	21,307,064	2,197,006	11%	18,199,600	3,107,464	17%

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	\$ 78,449	\$ 62,121
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
TOTAL			\$ 525,179	\$ 522,296	\$ 566,929	\$ 586,112	\$ 206,258	\$ 562,418

*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	\$ 92,419	\$ 60,126
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
TOTAL			\$ 597,231	\$ 738,613	\$ 772,449	\$ 785,323	\$ 282,050	\$ 748,692

¹Transient 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	\$ 699,844	\$ 596,249
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
TOTAL			\$ 5,936,467	\$ 6,985,953	\$ 7,673,195	\$ 8,226,189	\$ 2,626,924	\$ 7,308,073

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