



TOWN OF  
**QUEEN CREEK**  
ARIZONA

# FY 19-20 Year to Date Financial Report

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Operating Budget to Actual Performance  
Fiscal Year to Date through May 2020

Issued July 2, 2020

## ***Executive Summary***

The Town's budget-to-actual performance through May 2020 showed favorable variances for both revenues and expenses. Actual revenues performed well with receipts exceeding expectations by \$3.8M, or 6%. This is mostly the result of Community Development, Engineering and Building Permit Revenue performing better than expected due to continued residential and commercial growth. While staff has been expecting this growth to slow due to the impact of the COVID-19 pandemic, the building permit and related revenue numbers to date do not reflect a significant decrease in the underlying development activity.

Year-to-date expenses for the fiscal year were less than budget by \$3.2M, or 7%. The variance is driven by staffing vacancies and contractual services that are coming in under budget. Most notable is a \$0.8M or 10% savings in the MSCO police services contract due to vacancies at the Sheriff's Office for which the Town is now receiving a credit.

The Total Revised Operating Budget projected that revenues would exceed expenses by \$14.3M through May 2020. Actual revenues and expenses are performing better than anticipated resulting in year-to-date revenues exceeding expenses by \$21.3M, an improvement of \$7.0M.

The Town's overall operating results have been favorable; however, impacts of the COVID-19 pandemic may be more noticeable in future monthly reports. While it is too early to know the financial impacts of the pandemic to our local, regional, and national economies, the Town has contingencies built into our revenue and expenditure budgets, and we continue to monitor economic conditions regularly.

## Operating Budget

The Operating Budget includes the Town's activity from the General, Streets (HURF), Emergency Services and Horseshoe Park Equestrian Center Funds. The following schedule is a summary of the FY 19-20 Operating Budget. Total budgeted revenues are expected to exceed expenses by \$15.7M for the year, with \$11.0M of this amount budgeted to be transferred out to other funds to cover the non-growth share of debt payments and capital improvements. Any amount remaining after these transfers will be used to fund the Town's reserves for operations and pensions as required by policy. The Town Council also recently adopted a policy that requires two new reserves to be established at the end of FY19-20: a Police Services Reserve of \$4.5M and a COVID-19 Reserve of the remaining amount after the 25% Reserve and Police Services Reserve. The final amounts in all of the Town's reserves will be reported to the Town Council once staff closes the books for FY19-20.

### Summary FY 19-20 Operating Budget

	FY 19-20 Total Adopted Budget	FY 19-20 Total Revised Budget *	FY 19-20 Year-to-Date Budget	FY 19-20 Year-to-Date Actual
Revenues	\$ 66,383,032	\$ 71,936,622	\$ 63,023,320	\$ 66,802,510
Expenses	54,526,501	56,252,438	48,708,689	45,514,205
Operating Results	\$ 11,856,531	\$ 15,684,184	\$ 14,314,631	\$ 21,288,305
Transfers Out				
Events/Grants Match/Other	\$ 25,000	\$ 25,000	\$ -	\$ -
Debt Service	6,771,846	5,521,846	-	-
CIP	5,004,200	5,404,615	-	-
Transfers Out	\$ (11,801,046)	\$ (10,951,461)	-	-
Net Operating Results	\$ 55,485	\$ 4,732,723	\$ 14,314,631	\$ 21,288,305
Beginning Fund Balance	\$ 36,865,183	\$ 41,455,204		
Ending Fund Balance	\$ 36,920,668	\$ 46,187,927		
MSCO Unfunded Pension Liability Reserve	\$ 18,750,068	\$ 20,938,343		
ASRS Unfunded Pension Liability Reserve	-	8,545,709		
25% Revenue Reserve	18,170,600	16,703,875		
Available Fund Balance	-	-		
Total Fund Balance	\$ 36,920,668	\$ 46,187,927		

\* Includes adjustments to revenue and expense budgets approved by the Town Council on March 18, 2020.

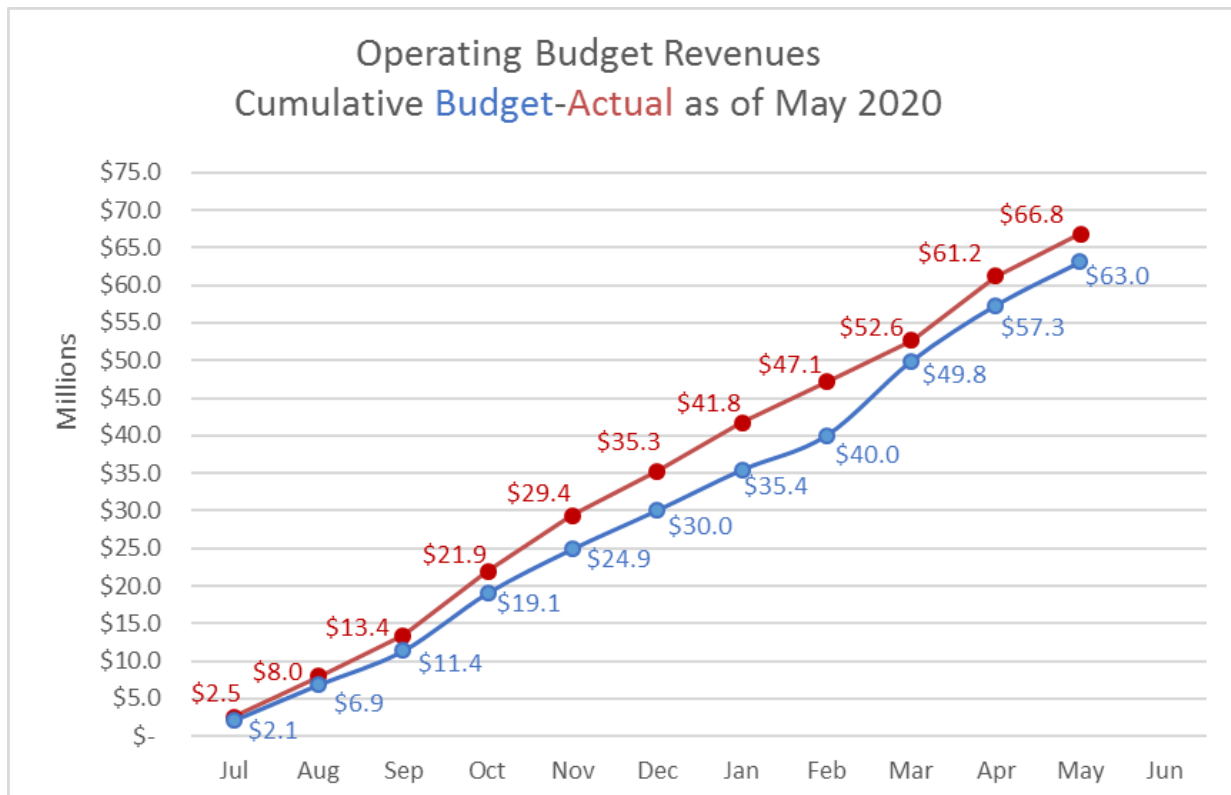
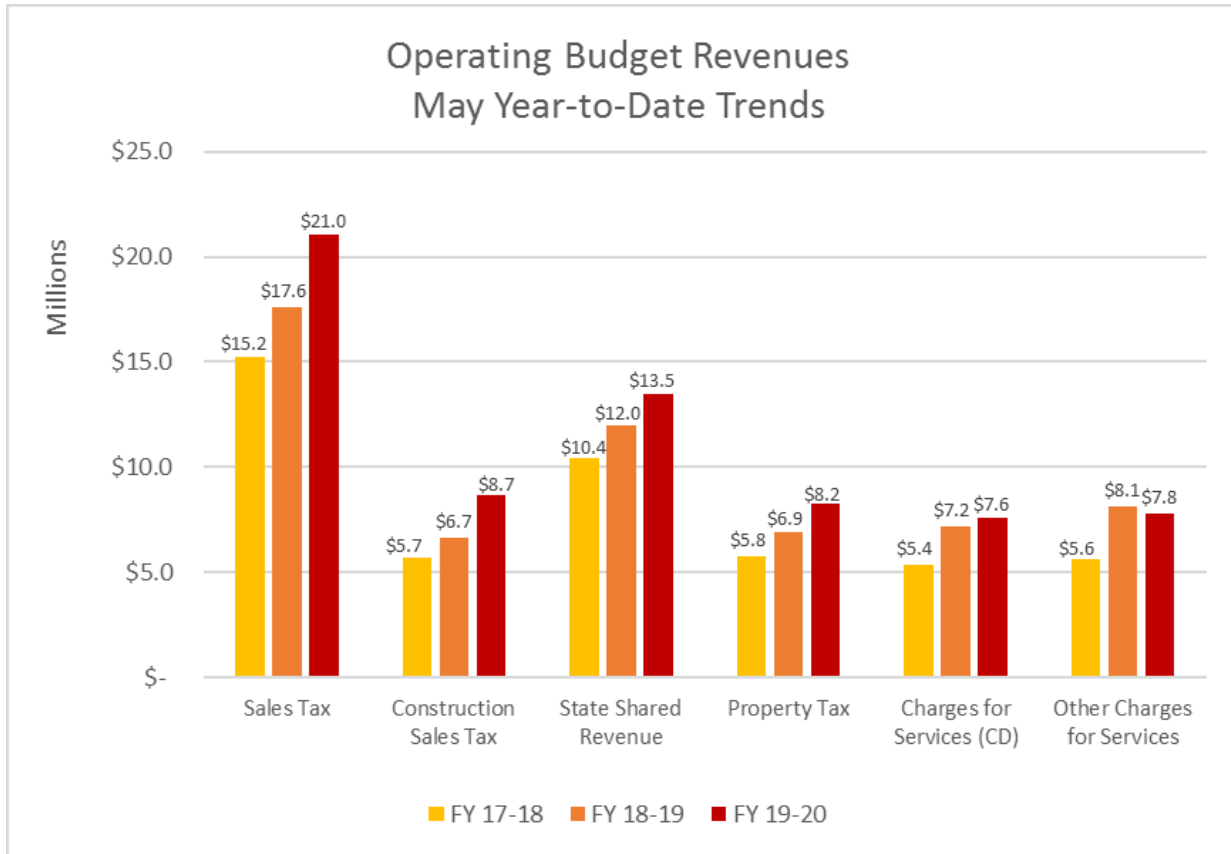
The remainder of this report focuses on revenues and expenses only. It does not include transfers, debt service or infrastructure funding transfers.

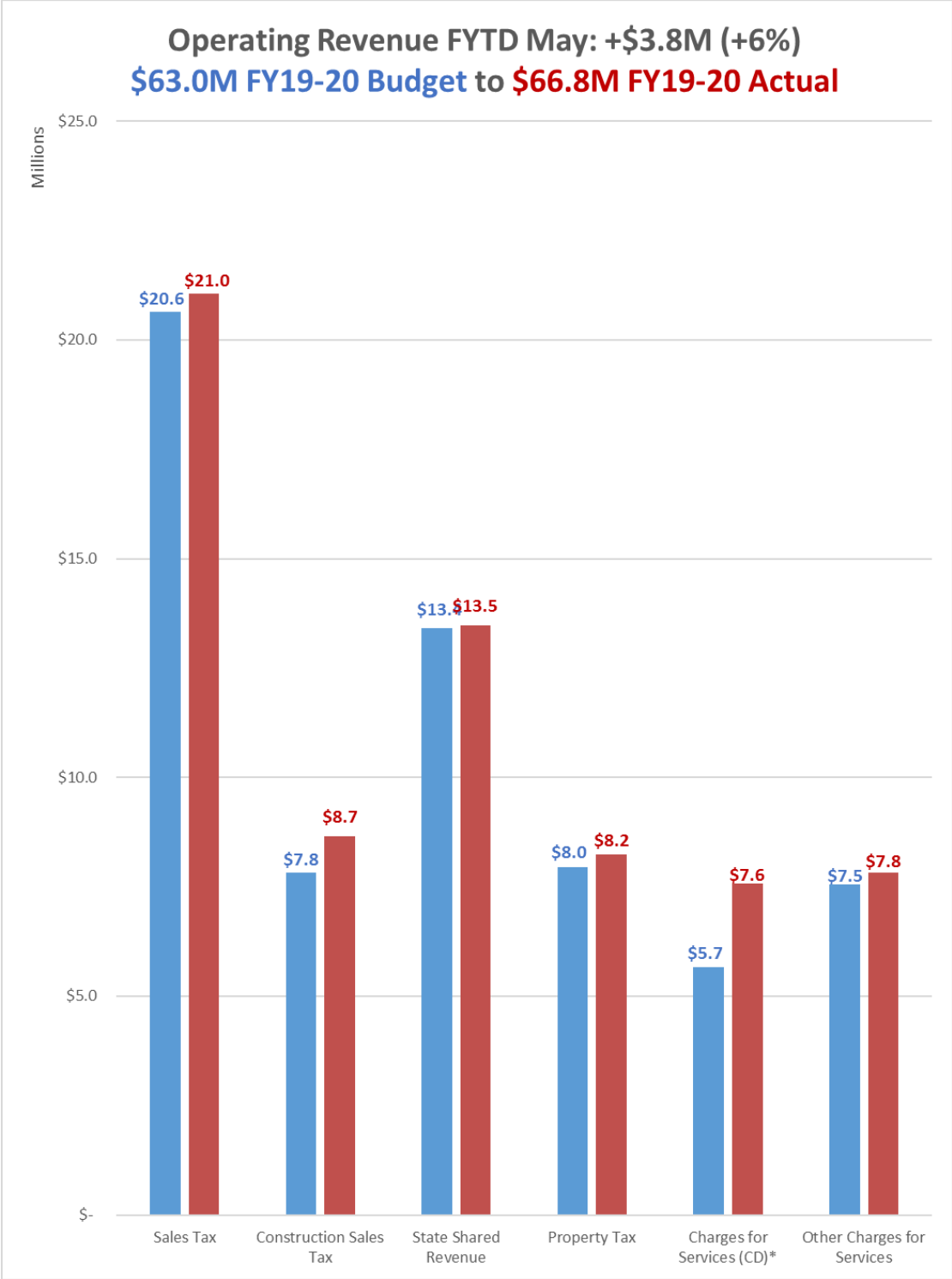
**May 2020 Year-to-Date Results**

	<u>YTD</u>	<u>YTD</u>	<u>\$ Variance</u>	<u>% Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable/(Unfavorable)</u>	
Revenues				
Sales Tax	\$ 20,638,930	\$ 21,047,377	\$ 408,447	2%
Construction Sales Tax	7,814,389	8,657,765	843,376	11%
State Shared Revenue	13,403,042	13,470,887	67,845	1%
Property Tax	7,953,850	8,240,174	286,324	4%
Charges for Services (CD)*	5,668,890	7,570,796	1,901,906	34%
Other Charges for Services	7,544,219	7,815,511	271,292	4%
Total Revenues	\$ 63,023,320	\$ 66,802,510	\$ 3,779,190	6%
Expenditures				
Salaries & Benefits	\$ 23,988,435	\$ 22,538,153	\$ 1,450,282	6%
Supplies & Services	14,491,580	13,544,938	946,641	7%
Maricopa County Sheriff	7,463,338	6,690,134	773,204	10%
Capital Outlay	2,765,336	2,740,980	24,356	1%
Total Expenditures	\$ 48,708,689	\$ 45,514,205	\$ 3,194,484	7%

\*Consists of Community Development Charges for Services including permits, planning and engineering fees

## Revenue Analysis





Overall, actual revenues show a 6% favorable variance compared to the revised budget. The variances of the Revenue Categories are as follows:

### **Sales Tax**

Sales tax revenue has a favorable variance of \$0.4M or 2% year-to-date and is related to continued positive performance in communications and retail activity. The retail sector continued to perform strongly in spite of the COVID-19 stay-at-home orders that were recently in effect. This may be driven by increases in online shopping, as well as residents staying closer to home and shopping primarily at local retailers. In contrast, year-to-date bar and restaurant activity is 20% below budget due to the mandatory dine-in closures imposed on the restaurant industry during April and part of May. Please refer to the Sales Tax Report (Appendix 1) for additional information on sales tax activity.

### **Construction Sales Tax**

Construction Sales Tax Revenue has a favorable variance of \$0.8M or 11% and is related to ongoing residential and commercial construction activity performing better than anticipated. Since July 2019, the Town has averaged 129 single-family home closings per month, compared to 91 for the same period last year, an increase of 38 homes per month or about 42%. Please refer to the Sales Tax Report (Appendix 1) for additional information on this revenue.

### **State Shared Revenue**

State Shared Revenue is on target with the budget year-to-date with a favorable variance of \$68K or 1%.

### **Property Tax**

Property tax revenue is on target with the budget year-to-date with a favorable variance of \$0.3M or 4%. The main influx of property tax revenue occurs in October and November, and again in April and May.

### **Charges for Services (CD)**

Charges for Services (CD) accounts for planning, engineering and building permit revenues. Revenue is favorable by \$1.9M or 34%, as presented in the following schedule:

#### **May 2020 YTD Community Development Detailed Revenues**

Charges for Services (CD)	<u>Budget</u>	<u>Actual</u>	<u>\$ Variance</u>	<u>% Variance</u>
Planning Revenue	\$ 239,650	\$ 221,180	\$ (18,470)	(8%)
Engineering Revenue	858,820	1,115,957	257,137	30%
Building Permit Revenue	<u>4,570,420</u>	<u>6,233,660</u>	<u>1,663,240</u>	<u>36%</u>
Total Charges for Services (CD)	\$ 5,668,890	\$ 7,570,796	\$ 1,901,906	34%

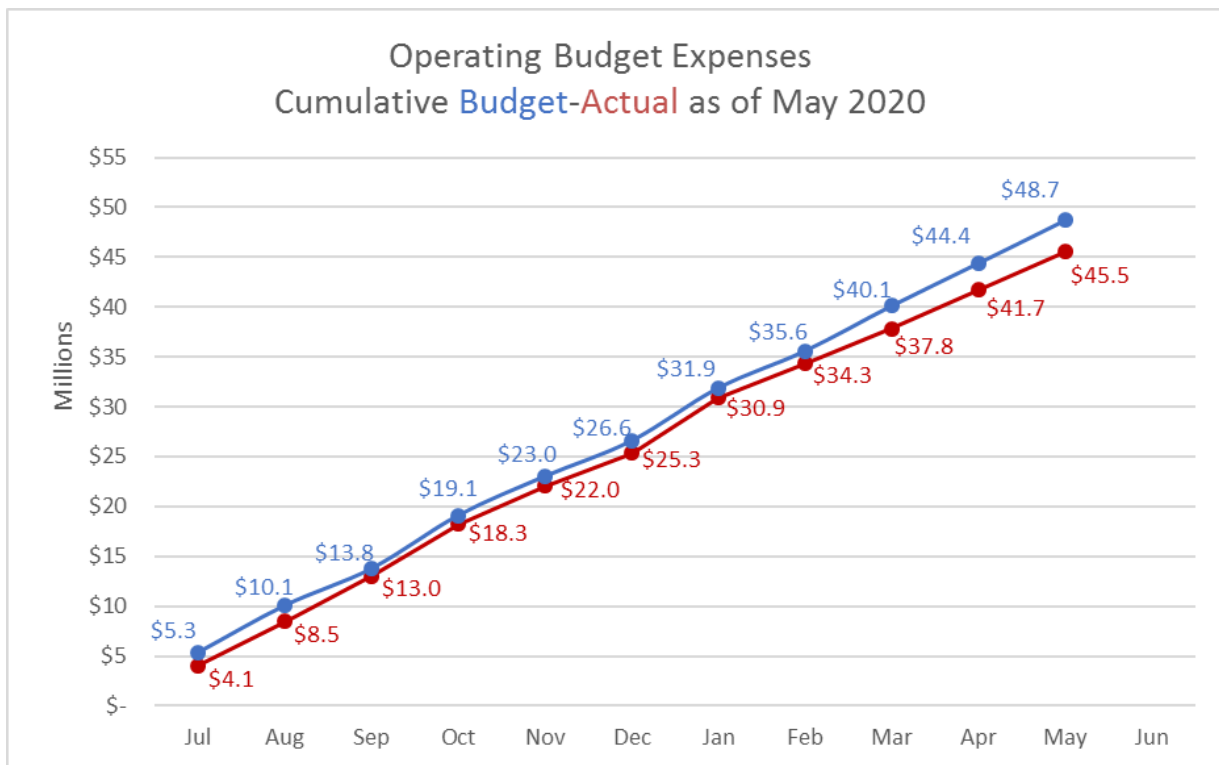
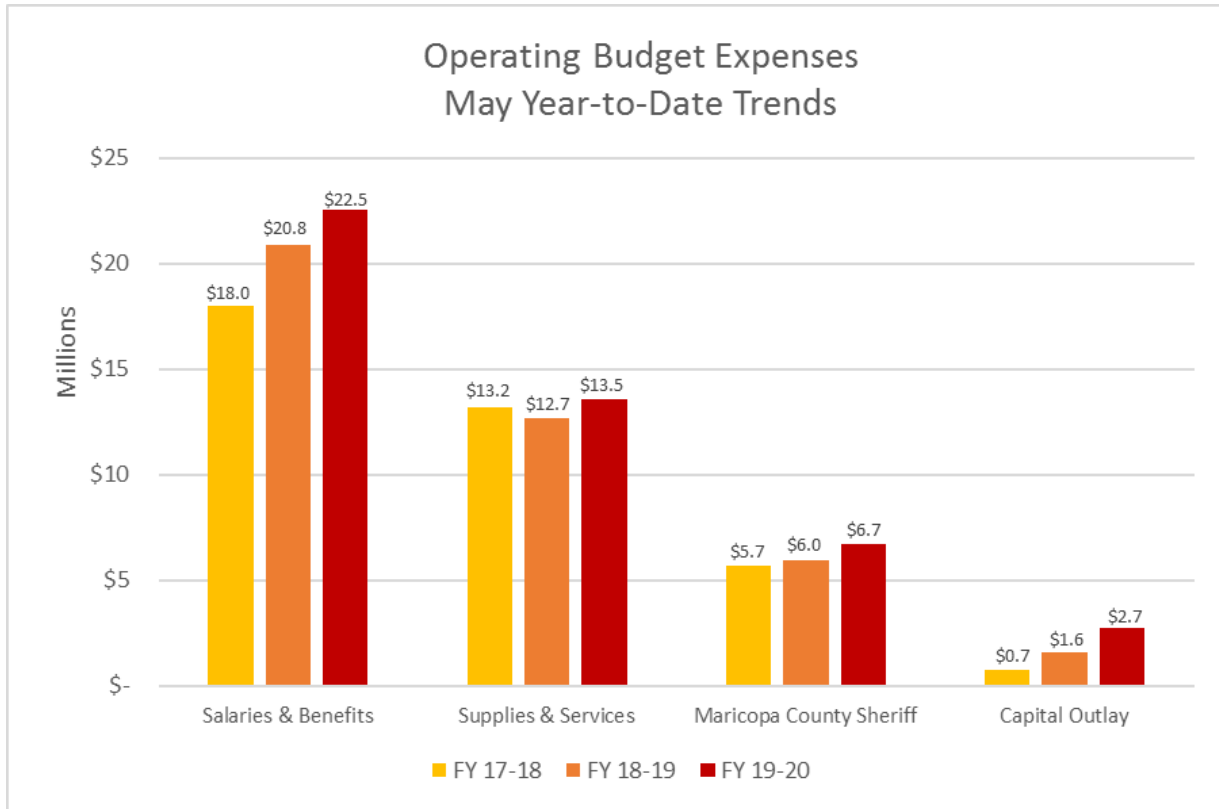
Planning revenues are mostly the result of residential development planning permits. Engineering revenues are currently coming mostly from four new subdivisions that are in the engineering phase of development. These subdivisions, along with other residential engineering projects, account for \$970K, or 87% of the engineering revenue received year-to-date. The large variance in Building Permit revenues is mainly the result of residential (single-family) permitting, which accounts for \$5.4M or 87% of total building permit revenues year-to-date. Through May 2020, the Town has issued 1,599 new single-family home permits this fiscal year, with 97 permits issued in May.

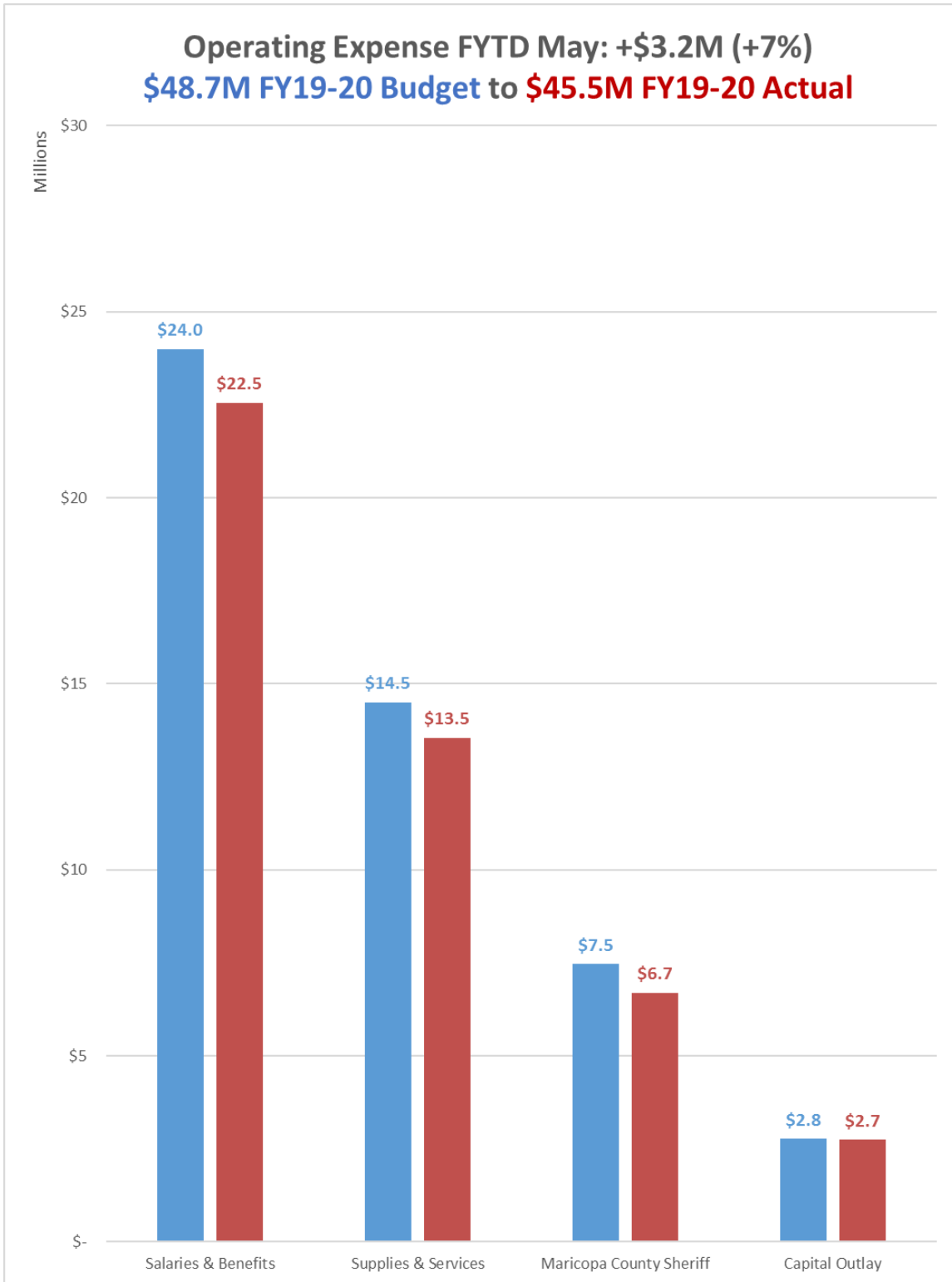
### **Other Charges for Services**

Other Charges for Services is comprised of a number of different sources and has a favorable variance of \$0.3M or 4% year-to-date. With the nature of this revenue being a large number of smaller accounts, variances can fluctuate from period to period. The largest revenue group in this category is Utility ROI and Utility Franchise Fees from the Town's Water and Sewer utility operations, which together account for \$2.7M or 35% of the year-to-date revenue. Departmental Support Revenue accounts for another \$1.5M or 20% of the year-to-date revenue in this category.



## Expense Analysis





The year to date expenditures for fiscal year 2020 reflect a favorable variance of \$3.2M or 7%.

### **Salaries and Benefits**

Salaries and Benefits expenses through May are \$1.5M or 6% below budget. This variance is due to six vacant positions, including three new positions that were created through Town Council action in March but have not been filled. All six of these positions will remain vacant indefinitely due to the financial impacts of the COVID-19 pandemic.

### **Supplies and Services**

Supplies and Services expenses are under budget by \$0.9M or 7% through May. Much of the savings is coming from lower-than-budgeted utility costs (power, water, and gas), and maintenance of Town streets, facilities, and grounds. The Town has also realized savings from the expiration of a development agreement wherein the Town was paying the costs of development impact fees in the Ironwood Crossing subdivision. The amount paid under that agreement in the current fiscal year is \$354K or 36% less than budgeted.

### **Maricopa County Sheriff**

Maricopa County Sheriff costs reflect a favorable variance by \$0.8M or 10% to date. This is a result of MCSO personnel vacancies for which the Town is now receiving a credit on a regular basis.

### **Capital Outlay**

Capital Outlay expenses are nearly equal to the budgeted amount, with a favorable variance of only \$24K or 1% through May. The budgets in this category are for one-time purchases related to major equipment and special projects.



TOWN OF  
**QUEEN CREEK**  
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# FY 19-20 Year to Date Sales Tax Report

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FY 19-20 Business Activity through April 2020\*

Issued June 2020

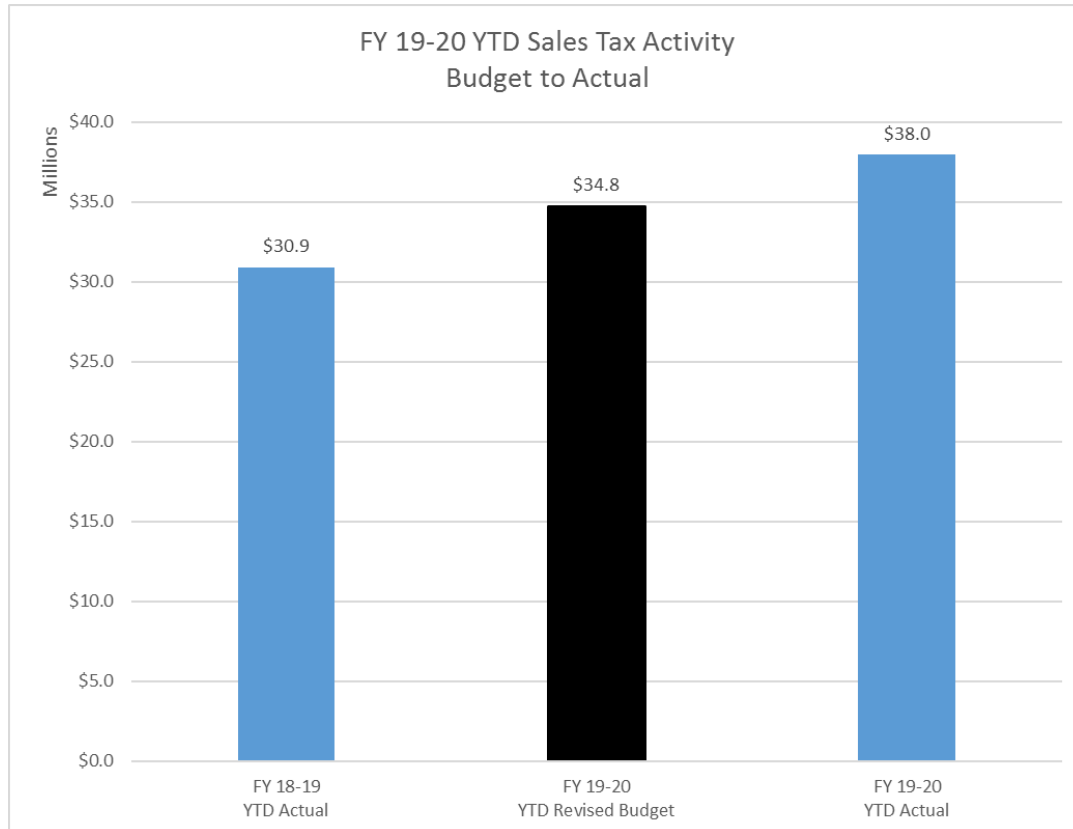
This report contains information regarding the actual revenue collections from the Town's 2.0% sales tax reflected in the General Fund, 0.25% dedicated EMS sales tax, 0.25% Town Center dedicated sales tax and the 2.0% Construction Contracting sales tax dedicated to infrastructure improvements.

\*Sales tax activity revenue generated in April is received by the Town in May and included with the May Financial Report.

## YEAR-TO-DATE FY 19-20 SALES TAX ACTIVITY

### OVERALL PERFORMANCE SUMMARY:

The April 2020 sales tax revenue year-to-date total of \$38.0M exceeds the revised budget by 9%, or \$3.2M. Relative to the same period in FY 18-19, FY 19-20 actuals are 23%, or \$7.1M higher than the previous year.



Sales Category	FY 18-19 YTD Actual	FY 19-20 YTD Revised Budget	FY 19-20 YTD Actual	FY 19-20 YTD Revised Budget-To-Actual		FY 18-19 YTD Actual to FY 19-20 YTD Actual	
				\$ Variance	% Variance	\$ Increase	% Increase
Construction	\$ 12,583,772	\$ 13,429,934	\$ 16,353,601	\$ 2,923,667	22%	\$ 3,769,829	30%
Retail Trade	\$ 11,536,648	13,381,827	14,243,939	862,112	6%	2,707,292	23%
Communications & Utilities	\$ 1,378,292	1,497,241	1,571,507	74,266	5%	193,215	14%
Restaurant & Bar	\$ 2,649,604	3,627,445	2,916,349	(711,096)	(20%)	266,745	10%
Real Estate, Rental & Leasing	\$ 1,558,587	1,591,064	1,623,280	32,216	2%	64,693	4%
All Others**	\$ 1,213,746	1,229,460	1,270,181	40,721	3%	56,434	5%
<b>Totals</b>	<b>\$ 30,920,650</b>	<b>\$ 34,756,971</b>	<b>\$ 37,978,858</b>	<b>\$ 3,221,887</b>	<b>9%</b>	<b>\$ 7,058,208</b>	<b>23%</b>

\*\*All Others includes transportation, wholesale trade, finance and insurance, services, arts and entertainment, and other categories.

Note: Reporting categories are based on Arizona Department of Revenue Business Code classifications.

## ANALYSIS

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The positive budget-to-actual sales tax revenue variance stems largely from strong performance in construction contracting (22% above revised budget). A year-by-year trend analysis for the Construction category is located in the attachment to this report.

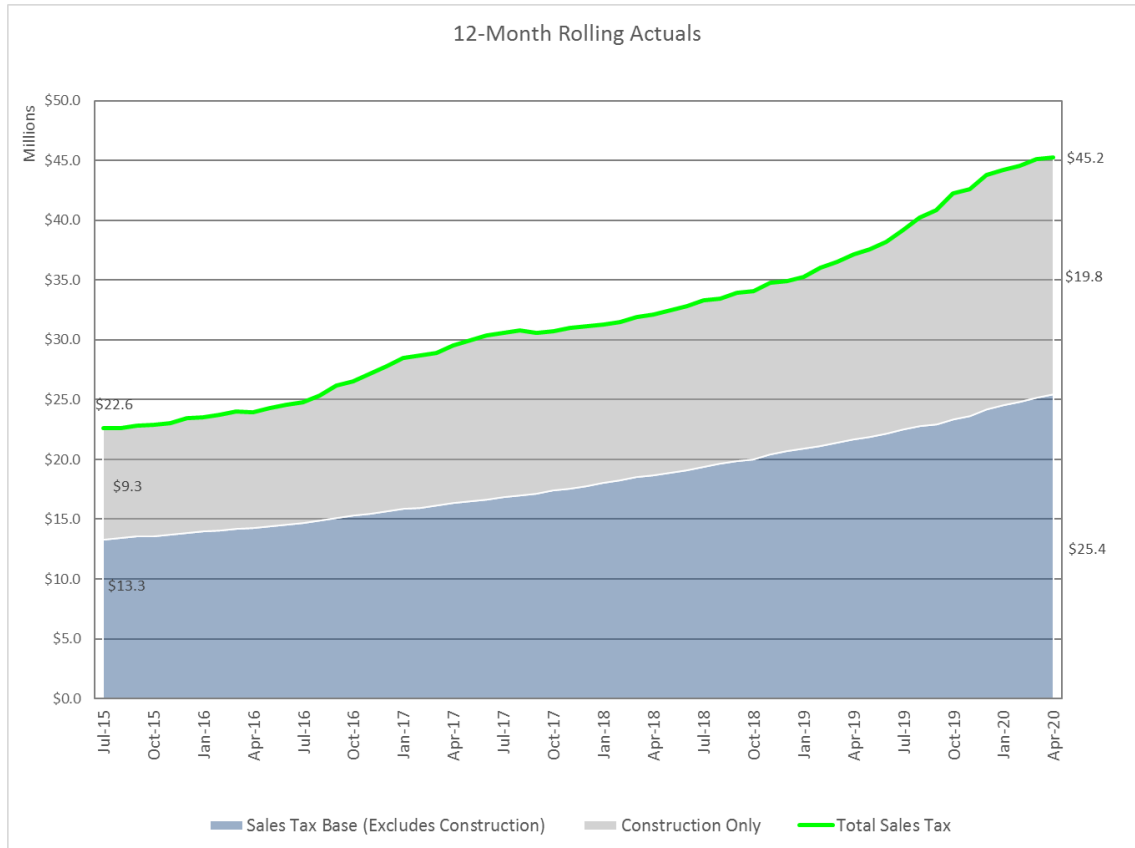
Town of Queen Creek sales tax collections are also positively impacted by the high incomes of Town households. Per the 2017 American Communities Supplemental Survey data provided by the US Census, Queen Creek's median household income is \$96,802, which is among the highest in the region for full-service cities and towns. Additionally, taxable spending from an estimated 100K+ population from Eastmark master-planned community (Mesa) and unincorporated San Tan Valley has a significant impact on the Town's sales tax revenues. A recent study from Elliott Pollack & Company estimates that as of FY 17-18, about 38% of sales tax collections in the retail category and about 47% in the restaurant and bar category are from non-Queen Creek resident spending in the Town.

April sales tax collections were higher than in FY 18-19, despite limitations on business operations and extended business closures throughout the Town due to the COVID-19 pandemic. This may be due to a large number of individuals staying local to purchase products and food as a result of the stay-at-home order that was in place throughout the entire month of April.

## HISTORICAL 12 MONTH ROLLING PERIODS

The following section contains a 12-month rolling historical actuals chart for the sales tax base (everything except construction) and separately for construction contracting sales tax revenues. Together, these categories comprise the total monthly revenue collections for sales tax. This chart is useful to identify the overall data trends since 2015. Of particular note is the continued growth of the sales tax base over time, which signifies that the Town's commercial sectors have continued to grow, diversify, and mature since 2015.

## Appendix 1: Queen Creek Monthly Sales Tax Report



## YEAR-TO-DATE ANALYSIS BY CATEGORY

### CONSTRUCTION CONTRACTING:

Construction sales tax is collected on all construction activity; commercial, new residential and major residential remodels. It also includes landscaping, painting, flooring installation, siding, roofing, concrete, plumbing, heating, framing, drywall, infrastructure, masonry, finish carpentry, etc. Speculative construction activity (developing land for sale as a building site) is also included in this category.

**April 2020 Actuals: \$1.4M**

**FY 19-20 YTD Actuals: \$16.4M**

**FY 19-20 YTD Revised Budget to Actual Variance of \$2.9M or 22%**

**FY 19-20 YTD Actual to FY 18-19 YTD Actual Increase of \$3.8M or 30%**

FY 19-20 collections exceed the FY 19-20 revised budget and the prior fiscal year actuals through April activity. Performance in construction contracting ties mostly to new home sales and in particular, the large-scale homebuilders. Known major homebuilders accounted for the majority of construction contracting sales tax revenues for the month of April. Sales tax paid by homebuilders ties to the sale of a new home, which is dependent on permit completions. The following schedule displays new single-family home (NSF) permits issued and home completions over a rolling 12-month period for the current fiscal year against the previous fiscal year according to Queen Creek's Development Services Department:

## Appendix 1: Queen Creek Monthly Sales Tax Report

12-Month Rolling NSF Home Permits	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total	Mo. Avg.
FY 18-19 TOQC NSF Permits Issued	100	181	167	148	70	97	71	113	84	107	92	126	1,356	113
FY 19-20 TOQC NSF Permits Issued	136	114	158	124	138	142	117	147	149	136	169	222	1,752	146

12-Month Rolling NSF Home Completions	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total	Mo. Avg.
FY 18-19 TOQC NSF Completions	84	83	92	88	74	79	103	82	84	92	122	106	1,089	91
FY 19-20 TOQC NSF Completions	131	136	135	129	151	128	108	135	120	123	120	135	1,551	129

The Town utilizes RL Brown Housing Reports, an independent source of housing market information, to track monthly home sales, which are an indicator of construction sales tax receipts for the month. RL Brown's data indicates that Queen Creek had 110 new home sales close in the month of April with an average sales price of \$439K for these homes. The following table shows the monthly closings by builder, average sale price and estimated gross revenue for the month of April.

BUILDER	# CLOSINGS	AVG. SALE PRICE	EST. GROSS REVENUE
WILLIAM LYON HOMES	27	388,619	\$ 10,492,702
FULTON HOMES	25	429,512	\$ 10,737,801
LENNAR HOMES	13	434,028	\$ 5,642,365
TAYLOR MORRISON	10	405,428	\$ 4,054,276
TOLL BROTHERS	9	559,664	\$ 5,036,978
SHEA HOMES	9	424,083	\$ 3,816,748
RICHMOND AMERICAN	7	340,624	\$ 2,384,368
CRESLEIGH HOMES	5	332,887	\$ 1,664,436
MARACAY HOMES	2	622,132	\$ 1,244,264
WOODSIDE HOMES	2	371,924	\$ 743,847
ELLIOTT HOMES	1	522,410	\$ 522,410
<b>GRAND TOTAL</b>	<b>110</b>	<b>\$ 439,210</b>	<b>\$ 46,340,195</b>

### RETAIL TRADE:

Retail trade includes large department stores, auto dealers, grocery stores, supercenters, automotive repairs, discount stores, home furnishings, drug stores, jewelry and other vendors typically selling merchandise in small quantities to the public.

**April 2020 Actuals: \$1.5M**

**FY 19-20 YTD Actuals: \$14.2M**

**FY 19-20 YTD Revised Budget to Actual Variance of \$862K or 6%**

**FY 19-20 YTD Actual to FY 18-19 YTD Actual Increase of \$2.7M or 23%**

FY 19-20 YTD collections in the retail category exceeded the FY 19-20 revised budget and prior year actual collections. Compared to the previous fiscal year, new businesses continue to open, but more influentially, retail anchors in the major retail centers in the Town are performing well. The higher-dollar entities drive revenue in this class. In April, the top 20 payers of 2,372 total payers in the retail category delivered 76% of the revenue. The top 10 payers in the category account for 67% of the total. The retail sector performed strongly in April despite the COVID-19 stay-at-home orders that were in effect through the entire month. This may be driven by increases in online shopping, as well as residents staying closer to home and shopping primarily at local retailers.

### COMMUNICATIONS/UTILITIES:

This category includes businesses that provide telecommunications (internet, telephone, cellular service, cable/satellite television, etc.) and electricity, gas, or water services.



## Appendix 1: Queen Creek Monthly Sales Tax Report

**April 2020 Actuals: \$113K**

**FY 19-20 YTD Actuals: \$1.6M**

**FY 19-20 YTD Revised Budget to Actual Variance of \$74K or 5%**

**FY 19-20 YTD Actual to FY 18-19 YTD Actual Increase of \$193K or 14%**

Year-to-date collections in the communications/utilities category were above the revised FY 19-20 budget and prior year collections due to higher-than-average temperatures and a less-active monsoon season through September. This caused higher energy consumption levels and a resulting increase in collections relating to utilities.

### **RESTAURANTS & BARS:**

This industry is comprised of establishments serving customers by preparing meals, snacks, and beverages for immediate consumption.

**April 2020 Actuals: \$279K**

**FY 19-20 YTD Actuals: \$2.9M**

**FY 19-20 YTD Revised Budget to Actual Variance of \$(711K) or (20%)**

**FY 19-20 YTD Actual to FY 18-19 YTD Actual Increase of \$267K or 10%**

This category is below the current year revised budget, but exceeding previous year actual collections. Performance in this category has been impacted recently due to the COVID-19 stay-at-home orders, which required many restaurant and bar establishments to only provide takeout, delivery, and drive-thru services.

### **RENTAL, REAL ESTATE & LEASES:**

This category consists of entities engaged in renting or leasing tangible and intangible assets as well as other establishments providing related services.

**April 2020 Actuals: \$125K**

**FY 19-20 YTD Actuals: \$1.6M**

**FY 19-20 YTD Revised Budget to Actual Variance of \$32K or 2%**

**FY 19-20 YTD Actual to FY 18-19 YTD Actual Increase of \$65K or 4%**

Collections for this category are in line with the revised budget and higher than prior year levels.

### **ALL OTHER CATEGORIES:**

The categories included here are transportation, manufacturing, wholesale trade, finance and insurance, services, and arts and entertainment. Use tax is also included in this category.

**March 2020 Actuals: \$115K**

**FY 19-20 YTD Actuals: \$1.3M**

**FY 19-20 YTD Revised Budget to Actual Variance of \$41K or 3%**

**FY 19-20 YTD Actual to FY 18-19 YTD Actual Increase of \$56K or 5%**

This category is slightly below the current year revised budget and above the previous year actual collections.

## ATTACHMENT 1:

### SALES TAX BACKGROUND INFORMATION:

The Town of Queen Creek’s sales tax is the largest revenue source for Town operations. The Town of Queen Creek’s Transaction Privilege Tax (TPT) program is administered by the State of Arizona’s Department of Revenue (AZDOR). AZDOR issues TPT licenses to businesses, updates license data, provides support, collects tax dollars due, performs audits, and distributes the tax revenue to the Town.

### SALES TAX RATE DETAILS

The Town of Queen Creek has the following sales tax rates:

- 2.0% tax rate charged on all taxable activities within Town limits
  - Dedicated to the General Fund for general purpose government operations
- 0.25% tax rate charged on all taxable activities within Town limits
  - Dedicated to the Emergency Services (EMS) Fund to fund law enforcement and fire and medical services
- 0.25% special district rate – an additional tax rate charged on certain taxable activities occurring within certain major retail developments in Town Center: Queen Creek Marketplace, Cornerstone, and QC District
  - Dedicated to the Town Center Fund to fund infrastructure related improvements and other operations within the Town Center planning area
- 2.0% additional tax rate on construction contracting activities within Town limits
  - Dedicated to funding infrastructure improvements within Town limits

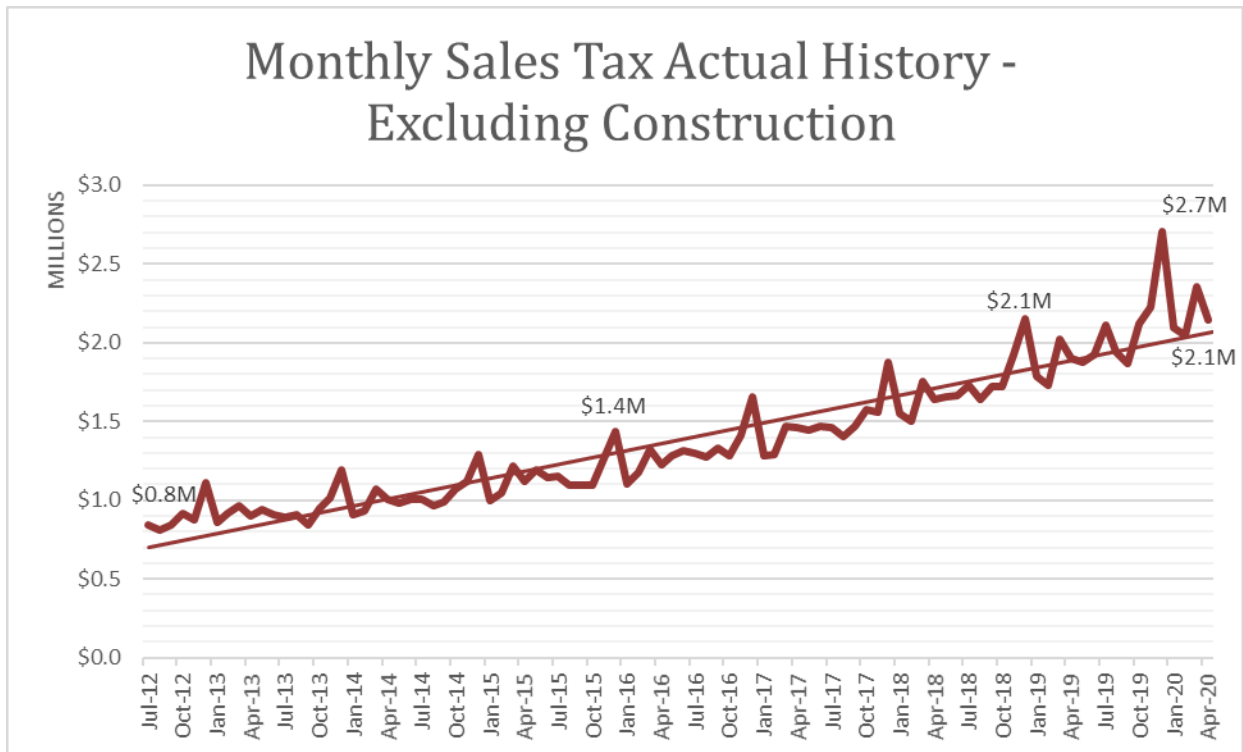
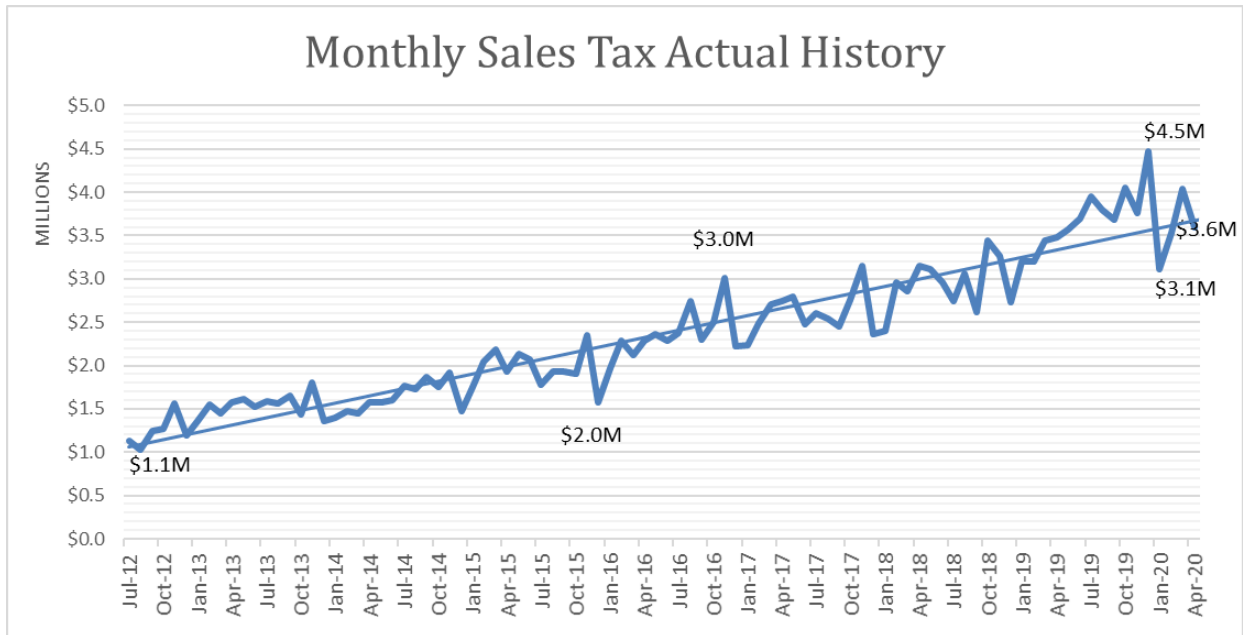
Sales Tax Rate Components					
Queen Creek Rate		Queen Creek Special District Rate (Town Center)		Construction Contracting Rate	
General Fund	2.00%	General Fund	2.00%	General Fund	2.00%
EMS	0.25%	EMS	0.25%	EMS	0.25%
		Town Center	0.25%	Construction Fund	2.00%
<b>Total Rate</b>	<b>2.25%</b>	<b>Total Rate</b>	<b>2.50%</b>	<b>Total Rate</b>	<b>4.25%</b>

Revenue by Fund	YTD	% of Total
General Fund	\$ 26,404,571	69.5%
EMS Fund	3,300,571	8.7%
Town Center Fund	577,924	1.5%
Construction Fund	7,695,791	20.3%
Totals	\$ 37,978,858	100.0%

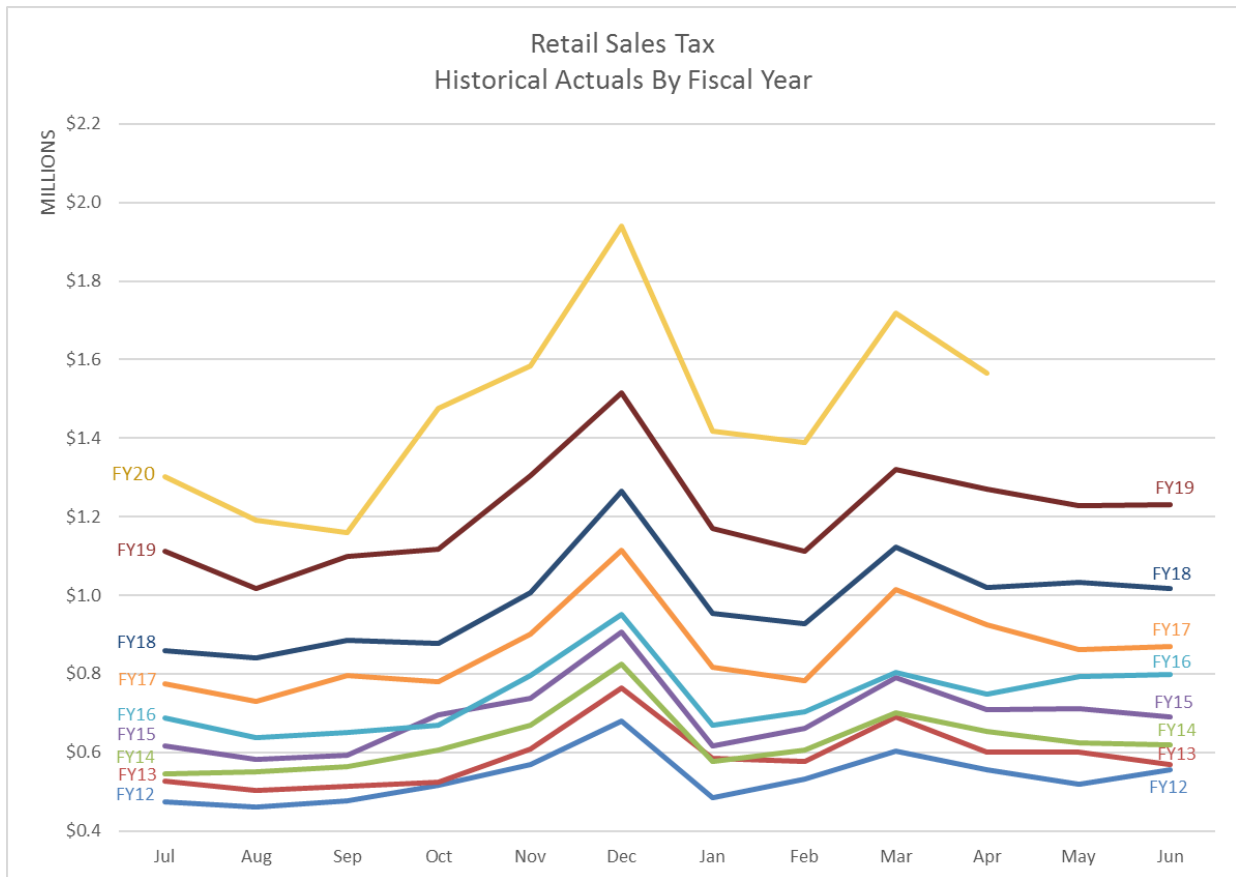
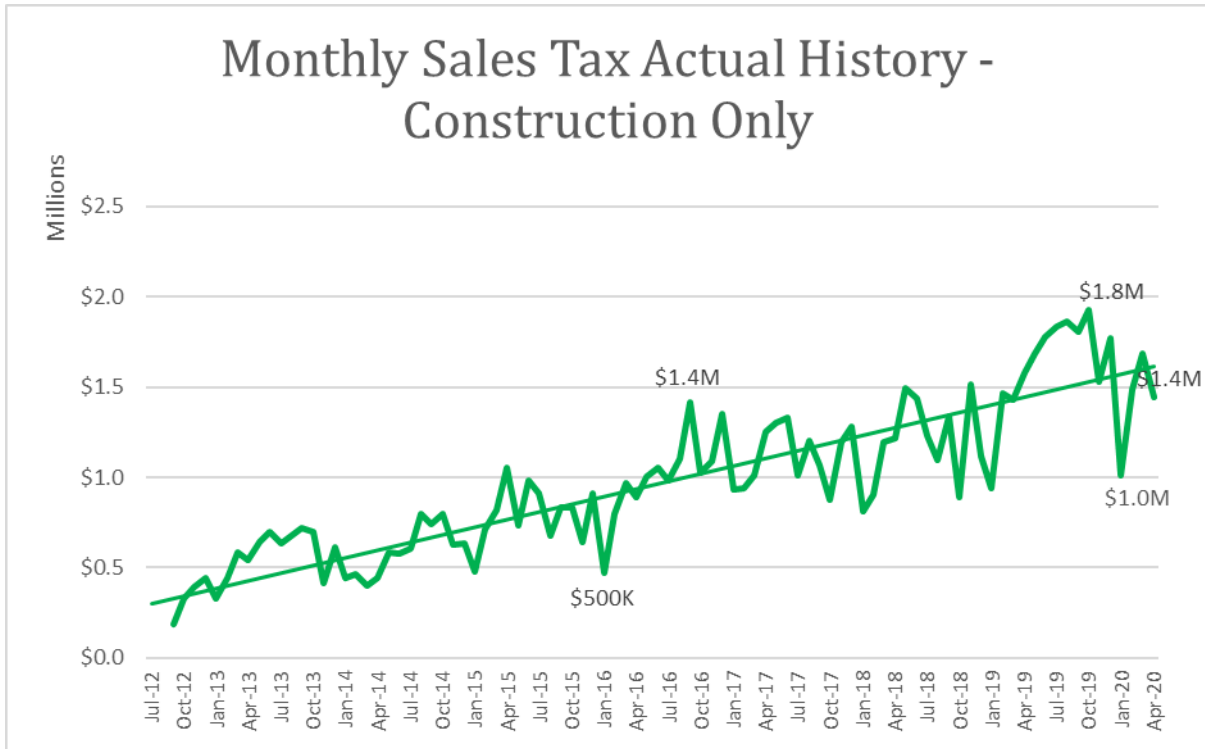
Operating Budget	Jul	Aug	Sept	Oct	Nov	Dec
General Fund	\$ 2,687,713	\$ 2,559,558	\$ 2,468,183	\$ 2,753,033	\$ 2,626,988	\$ 3,162,402
EMS Fund	\$ 335,964	319,945	308,523	344,129	328,374	\$ 395,300
Total Operating Budget	\$ 3,023,679	\$ 2,879,502	\$ 2,776,706	\$ 3,097,162	\$ 2,955,362	\$ 3,557,703

Operating Budget	Jan	Feb	Mar	Apr	FY19-20 YTD
General Fund	\$ 2,295,607	\$ 2,451,054	\$ 2,844,001	\$ 2,556,032	\$ 26,404,571
EMS Fund	286,951	\$ 306,382	\$ 355,500	\$ 319,504	\$ 3,300,571
Total Operating Budget	\$ 2,582,558	\$ 2,757,436	\$ 3,199,501	\$ 2,875,536	\$ 29,705,142

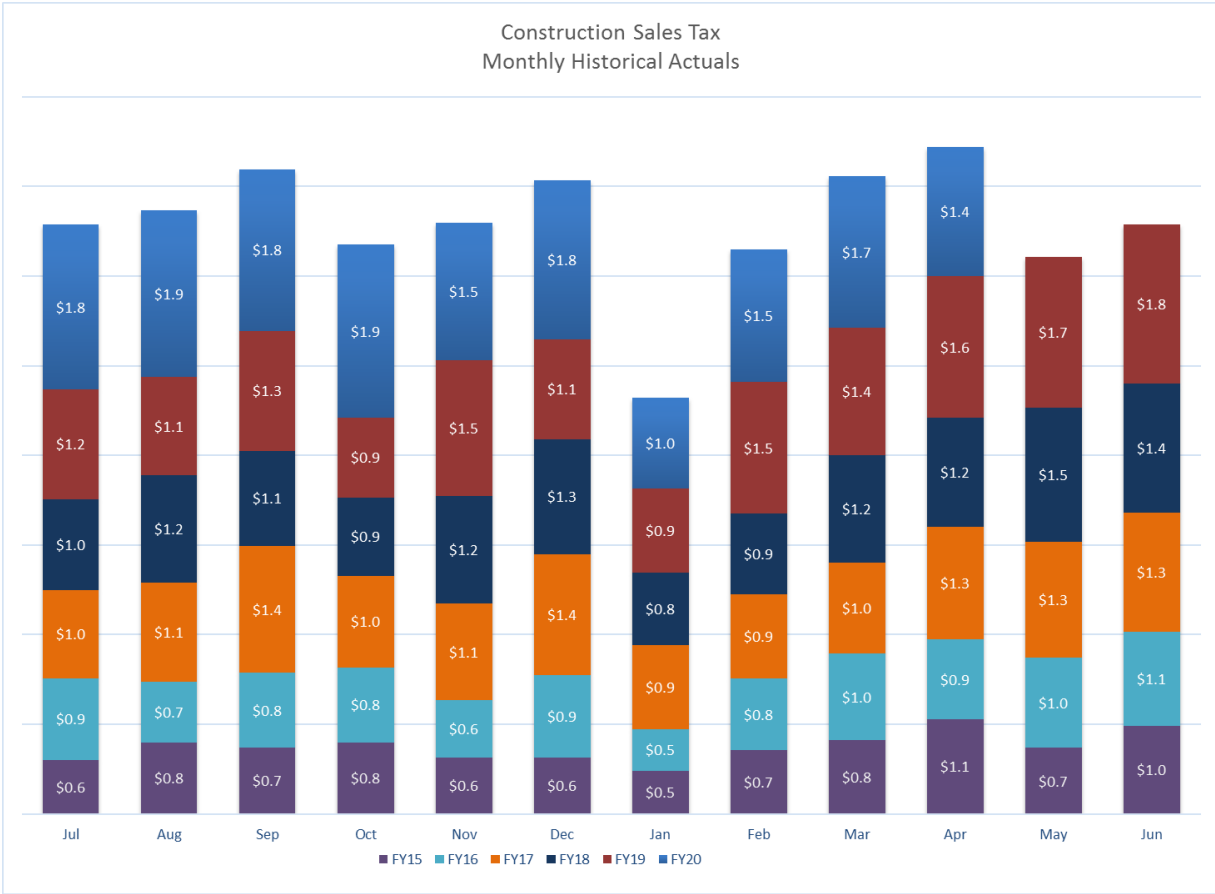
## Historical Performance



Appendix 1: Queen Creek Monthly Sales Tax Report



# Appendix 1: Queen Creek Monthly Sales Tax Report



Note: In FY 19-20 reporting is revised to reflect ADOR business code categories. Overall TPT revenues are not impacted.

Appendix 1: Queen Creek Monthly Sales Tax Report

**TAX RATE CATEGORIES**

Town-wide Queen Creek Sales Tax Rates:

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>QUEEN CREEK</b>	<b>QC</b>			<b>MAR/PNL</b>
Advertising		018	2.25%	
Amusements		012	2.25%	
Contracting – Prime		015	4.25%	
Contracting – Speculative Builders		016	4.25%	
Contracting – Owner Builder		037	4.25%	
Job Printing		010	2.25%	
Manufactured Buildings		027	2.25%	
Timbering and Other Extraction		020	2.25%	
Severance – Metal Mining		019	0.10%	
Publication		009	2.25%	
Hotels		044	2.25%	
Hotel/Motel (Additional Tax)		144	3.00%	
Residential Rental, Leasing, & Licensing for Use		045	2.25%	
Commercial Rental, Leasing, & Licensing for Use		213	2.25%	
Rental, Leasing, & Licensing for Use of		214	2.25%	
Restaurant and Bars		011	2.25%	
Retail Sales		017	2.25%	
Retail Sales Food for Home		062	2.25%	
MRRRA Amount		315	2.25%	
Communications		005	2.25%	
Transporting		006	2.25%	
Utilities		004	2.25%	
Use Tax Purchases		029	2.25%	
Use Tax From Inventory		030	2.25%	

Queen Creek Special District Tax Rates (Town Center):

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>QUEEN CREEK SPECIAL DISTRICT</b>	<b>QD</b>			<b>MAR</b>
Amusements		012	2.5%	
Job Printing		010	2.5%	
Publication		009	2.5%	
Hotels		044	2.5%	
Restaurant and Bars		011	2.5%	
Retail Sales		017	2.5%	
Retail Sales for Food Home Consumption		062	2.5%	
MRRRA Amount		315	2.5%	
Communications		005	2.5%	
Utilities		004	2.5%	