

# AGENDA



# 4:30 P.M.

## CITY COUNCIL MEETING

## TUESDAY, FEBRUARY 26, 2019

### NOTES:

- Public Forum: Comments are generally limited to **3 minutes**.
- Consent Items: Items listed under Consent Items have been distributed to Council Members in advance for study and will be enacted by one motion. Any member of the Council, staff or the public may remove an item from the Consent Items for discussion. Items removed from the Consent Items may be acted upon before proceeding to the next agenda item.
- Meeting room is wheelchair accessible. American Disabilities Act (ADA) accommodations are available upon request. Please phone 928-282-3113 at least two (2) business days in advance.
- City Council Meeting Agenda Packets are available on the City's website at:

[www.SedonaAZ.gov](http://www.SedonaAZ.gov)

### GUIDELINES FOR PUBLIC COMMENT

#### PURPOSE:

- To allow the public to provide input to the City Council on a particular subject scheduled on the agenda.
- This is not a question/answer session.

#### PROCEDURES:

- Fill out a "Comment Card" and deliver it to the City Clerk.
- When recognized, use the podium/microphone.
- State your:
  1. Name and
  2. City of Residence
- Limit comments to **3 MINUTES**.
- Submit written comments to the City Clerk.

### 1. CALL TO ORDER/PLEDGE OF ALLEGIANCE/MOMENT OF SILENCE/ROLL CALL

### 2. CITY'S VISION

### 3. CONSENT ITEMS - APPROVE

LINK TO DOCUMENT =

- a. Minutes - February 12, 2019 City Council Regular Meeting.
- b. Minutes - February 13, 2019 City Council Special Meeting.
- c. Approval of Proclamation, Stand With Me, Be Drug Free Week, February 25-March 2, 2019.
- d. AB 2466 Approval of a Maintenance Services Contract with Keller Electrical for Pump and Motor Services for the wastewater system in an amount not-to-exceed \$100,000.

### 4. APPOINTMENTS - None.

### 5. SUMMARY OF CURRENT EVENTS BY MAYOR/COUNCILORS/CITY MANAGER

### 6. PUBLIC FORUM

(This is the time for the public to comment on matters not listed on the agenda. The City Council may not discuss items that are not specifically identified on the agenda. Therefore, pursuant to A.R.S. § 38-431.01(H), action taken as a result of public comment will be limited to directing staff to study the matter, responding to any criticism, or scheduling the matter for further consideration and decision at a later date.)

### 7. PROCLAMATIONS, RECOGNITIONS & AWARDS

- a. Presentation of Recognition Awards to Employees of the Sedona Police Department (SPD) for SPD Police Officer of the Year, SPD Civilian of the Year, and SPD Volunteer of the Year and the Sedona Fire District (SFD) for SFD Firefighter of the Year and SFD Civilian of the Year by the Central Arizona Lodge of Free and Accepted Masons.
- b. Presentation of Proclamation, Stand With Me, Be Drug Free Week, February 25-March 2, 2019.

### 8. REGULAR BUSINESS

- a. AB 2460 **Public hearing/discussion/possible action** regarding: 1. a resolution and ordinance amending City Code Chapter 6.05 – Humane Animal Control, addressing animal care and waste and other provisions related to farm animals and the keeping of chickens and deleting references to State regulatory authority; and 2. an ordinance amending the Development Fee Schedule to provide for a \$50 permitting fee for the keeping or raising of chickens and bees.
- b. AB 2465 **Discussion/possible direction** regarding an updated analysis of sales tax dollars generated by residents and visitors.
- c. AB 2467 **Discussion/possible action** regarding a Resolution urging the Arizona Legislature to ratify an amendment to the United States Constitution relative to equal rights for men and women.
- d. AB 2461 **Discussion/possible action** regarding proposed State legislation and its potential impact on the City of Sedona.

CITY COUNCIL CHAMBERS  
102 ROADRUNNER DRIVE, SEDONA, AZ

The mission of the City of Sedona government is to provide exemplary municipal services that are consistent with our values, history, culture and unique beauty.



### Page 2, City Council Meeting Agenda Continued

- e. **Reports/discussion** regarding Council assignments.
- f. **Discussion/possible action** regarding future meeting/agenda items.

### 9. EXECUTIVE SESSION

If an Executive Session is necessary, it will be held in the Vultee Conference Room at 106 Roadrunner Drive. Upon a public majority vote of the members constituting a quorum, the Council may hold an Executive Session that is not open to the public for the following purposes:

- a. To consult with legal counsel for advice on matters listed on this agenda per A.R.S. § 38-431.03(A)(3).

### 10. ADJOURNMENT

Posted: \_\_\_\_\_

By: \_\_\_\_\_

Susan L. Irvine, CMC  
City Clerk

Note: Pursuant to A.R.S. § 38-431.02 notice is hereby given to the members of the City Council and to the general public that the Council will hold the above open meeting. Members of the City Council will attend either in person or by telephone, video, or internet communications. The Council may vote to go into executive session on any agenda item, pursuant to A.R.S. § 38-431.03(A)(3) and (4) for discussion and consultation for legal advice with the City Attorney. Because various other commissions, committees and/or boards may speak at Council meetings, notice is also given that four or more members of these other City commissions, boards, or committees may be in attendance.

A copy of the packet with material relating to the agenda items is typically available for review by the public in the Clerk's office after 1:00 p.m. the Thursday prior to the Council meeting and on the City's website at [www.SedonaAZ.gov](http://www.SedonaAZ.gov). The Council Chambers is accessible to people with disabilities, in compliance with the Federal 504 and ADA laws. Those with needs for special typeface print, may request these at the Clerk's Office. All requests should be made **forty-eight hours** prior to the meeting.

CITY COUNCIL CHAMBERS  
102 ROADRUNNER DRIVE, SEDONA, AZ

The mission of the City of Sedona government is to provide exemplary municipal services that are consistent with our values, history, culture and unique beauty.

**Action Minutes**  
**Regular City Council Meeting**  
**City Council Chambers, Sedona City Hall,**  
**102 Roadrunner Drive, Sedona, Arizona**  
**Tuesday, February 12, 2019, 4:30 p.m.**

**1. Call to Order/Pledge of Allegiance/Moment of Silence/Roll Call**

Mayor Moriarty called the meeting to order at 4:30 p.m.

**Council Present:** Mayor Sandy Moriarty, Vice Mayor John Martinez, Councilor Bill Chisholm, Councilor John Currivan, Councilor Janice Hudson, Councilor Scott Jablow, Councilor Jessica Williamson.

**Staff Present:** City Manager Justin Clifton, Assistant City Manager/Director of Community Development Karen Osburn, City Attorney Robert Pickels, Jr., City Engineer/Public Works Director Andy Dickey, Engineering Supervisor Stephen Craver, Associate Engineer James Crowley, Associate Engineer Bob Welch, Director of Financial Services Cherie Wright, Arts & Culture Coordinator Nancy Lattanzi, City Clerk Susan Irvine.

**2. City's Vision/Moment of Art**

A video of the City's Vision was played.

Nancy Lattanzi introduced Larry and Leslie LaTour, folk/pop singer/songwriters from Maine who spend winters in Rimrock. Larry and Leslie performed two original songs, "Paper from the Wood" and "Bangor Fair" with guitar accompaniment by Larry.

**3. Consent Items**

- a. **Minutes - January 15 & 16, 2019 City Council Special Meeting - Retreat.**
- b. **Minutes - January 22, 2019 City Council Special Meeting - Executive Session.**
- c. **Minutes - January 22, 2019 City Council Regular Meeting.**
- d. **Minutes - January 23, 2019 City Council Special Meeting - Executive Session.**
- e. **Minutes - January 23, 2019 City Council Special Meeting.**

**Motion: Councilor Williamson moved to approve consent items 3a, 3b, 3c, 3d, and 3e. Seconded by Vice Mayor Martinez. Vote: Motion carried unanimously with seven (7) in favor (Moriarty, Martinez, Chisholm, Currivan, Hudson, Jablow, and Williamson) and zero (0) opposed.**

**4. Appointments – None.**

**5. Summary of Current Events by Mayor/Councilors/City Manager**

Councilor Jablow advised that the Sedona Humane Society is offering a spring break kid's camp March 11<sup>th</sup> through the 15<sup>th</sup> for ages 7 to 12. On February 22<sup>nd</sup> at 7:00 p.m., there is a free jazz ensemble concert by the U.S. Air Force Band at the Sedona Performing Arts Center. Councilor Chisholm stated that free health screenings will take place at the Sedona Public Library tomorrow. Next Tuesday there will be a public meeting about the transit study at the Library. The KSB Litter Lifter Program, responsible for cleaning trash

off the streets, is looking for volunteers. The Friends of Forest had a membership drive last week and is looking for more volunteers. Vice Mayor Martinez stated that the Music in the House program is having an event at The Hub from 7:00 to 9:00 p.m. on Valentine's Day.

## **6. Public Forum**

John Biggers, Sedona, spoke about the importance of environmental sustainability for the future of our children and as deemed a high priority in the Community Plan. He proposed that Sedona should have an exploratory committee to put solar and renewable energy as a top priority.

## **7. Proclamations, Recognitions, and Awards – None.**

## **8. Regular Business**

### **a. AB 2457 Public hearing/discussion on the Land Use Assumptions and Infrastructure Improvement Plan (IIP) developed by consultant TischlerBise, Inc. as required by A.R.S. § 9-463.05 for the City of Sedona to adopt updated Development Impact Fees.**

Presentation by Karen Osburn, Ben Griffin Senior Fiscal/Economic Analyst with TischlerBise, Inc., Justin Clifton, and Robert Pickels, Jr.

Questions from Council.

Opened the public hearing at 6:10 p.m.

No comments were received.

Closed the public hearing and brought back to Council at 6:10 p.m.

Additional questions and comments from Council.

**By majority consensus, Council agreed that a sliding scale should be used for multi-family residential.**

**Break at 6:15 p.m. Reconvened at 6:32 p.m.**

### **b. AB 2451 Presentation/discussion regarding the Annual Audit findings and Comprehensive Annual Financial Report (CAFR) for the City of Sedona for Fiscal Year 2017-18.**

Presentation by Cherie Wright and Sandy Cronstrom of CliftonLarsonAllen LLP.

Questions from Council.

**Presentation and discussion only. No action taken.**

### **c. AB 2378 Discussion/possible direction regarding the Uptown Roadway Improvements Project median designs.**

Presentation by Stephen Craver, Andy Dickey, and Justin Clifton.

Questions and comments from Council.

Additional questions and comments from Council.

**By majority consensus, Council agreed that Concept 1 was the preferred option for the Uptown median design with use of the gradient stone, inclusion of small, varied sculptures, and a mix of the proposed trees.**

**Presentation and discussion only. No action taken.**

- d. AB 2461 Discussion/possible action regarding proposed State legislation and its potential impact on the City of Sedona.**

Presentation by Robert Pickels, Jr.

Questions and comments from Council.

**Council concurred with the City Attorney's recommendation regarding positions on certain bills.**

- e. Reports/discussion on Council assignments**

Councilor Jablow stated that adoption numbers are way up for the Humane Society, and surrender numbers are down. Mayor Moriarty advised that she was appointed to the Arizona League of Cities and Towns Executive Committee.

- f. Discussion/possible action on future meeting/agenda items**

Mayor Moriarty advised that there is a work session tomorrow at 3:00 p.m.

## **9. Executive Session**

**Upon a public majority vote of the members constituting a quorum, the Council may hold an Executive Session that is not open to the public for the following purposes:**

- a. To consult with legal counsel for advice on matters listed on this agenda per A.R.S. § 38-431.03(A)(3).**
- b. Return to open session. Discussion/possible action on executive session items.**

No Executive Session was held.

## **10. Adjournment**

Mayor Moriarty adjourned the meeting at 8:38 p.m. without objection.

**I certify that the above are the true and correct actions of the Regular City Council Meeting held on February 12, 2019.**

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Susan L. Irvine, CMC, City Clerk

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Date

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**Action Minutes**  
**Special City Council Meeting**  
**City Council Chambers, Sedona City Hall,**  
**102 Roadrunner Drive, Sedona, Arizona**  
**Wednesday, February 13, 2019, 3:00 p.m.**

**1. Call to Order/Pledge of Allegiance/Moment of Silence**

Mayor Moriarty called the meeting to order at 3:00 p.m.

**Roll Call:** Mayor Sandy Moriarty, Vice Mayor John Martinez, Councilor Bill Chisholm, Councilor John Currivan, Councilor Janice Hudson, Councilor Scott Jablow, Councilor Jessica Williamson.

**Staff Present:** City Manager Justin Clifton, Assistant City Manager/Community Development Director Karen Osburn, City Attorney Robert Pickels, Jr., Assistant Community Development Director Warren Campbell, Senior Planner Cynthia Lovely, Economic Development Director Molly Spangler, Public Works Director/City Engineer Andy Dickey, City Clerk Susan Irvine.

**2. Special Business**

**a. AB 2388 Discussion/possible direction regarding the revised draft Community Focus Area (CFA) Plan for the Sunset Live/Work CFA.**

Presentation by Cynthia Lovely, Karen Osburn, Justin Clifton, Andy Dickey, and Warren Campbell.

Questions from Council.

Opened to the public at 3:47 p.m.

The following spoke on this item: Marci Taylor, Sedona, Linda Martinez, Sedona, Adam Wayne, Sedona, Al Comello, Sedona.

Brought back to Council at 3:57 p.m.

Comments from Council.

**By majority consensus, Council agreed to the following:**

- **infrastructure improvements to the roads and wastewater were highest priority with internet and electricity also being important**
- **administrative authority up to four stories is allowed if it fits within the setting and conditions with anything beyond four stories requiring approval from City Council**
- **dark colors that blend with the surrounding environment shall be used when height flexibility is granted**
- **economic development/job targets should be added as a CFA objective under Strategy 2**
- **staff should have the ability to rule administratively on flexibility requests.**

**b. Discussion/possible action on future meeting/agenda items - None.**

**3. Executive Session**

Upon a public majority vote of the members constituting a quorum, the Council may hold an Executive Session that is not open to the public for the following purposes:

- a. To consult with legal counsel for advice on matters listed on this agenda per A.R.S. § 38-431.03(A)(3).
- b. Return to open session. Discussion/possible action on executive session items.

Executive Session was held as shown above.

**4. Adjournment**

Mayor Moriarty adjourned the meeting at 4:57 p.m. without objection.

**I certify that the above are the true and correct actions of the Special City Council Meeting held on February 13, 2019.**

\_\_\_\_\_  
Susan L. Irvine, CMC, City Clerk

\_\_\_\_\_  
Date





## City of Sedona Proclamation Request Form

<b>Full Name of Contact Person</b>	Sherri OConnor
<b>Contact Phone Number</b>	928-203-5170
<b>Contact Mailing Address</b>	100 Roadrunner Drive
<b>Contact Email Address</b>	soconnor@sedonaaz.gov
<b>Group, Organization, Activity or Event Being Recognized</b> (Please make sure you provide complete and current information about the group or event)	MatForce - Stand With Me, Be Drug Free
<b>Website Address</b> (if applicable)	<a href="http://matforce.org">http://matforce.org</a>
<b>Name of the sponsor(s) of the Proclamation</b> (2 Council members or the City Manager)	
<b>What is the proclaimed day, days, week or month?</b> (e.g. 10/11/12, October 11-17, 2012, October 2012)	February 25 - March 2
<b>Would you like to attend a Council meeting for formal presentation of the Proclamation or would you like to pick it up?</b>	<input checked="" type="checkbox"/> Presentation at Meeting <input type="checkbox"/> Pick up Proclamation
<b>If you would like the Proclamation presented at a Council meeting, please provide the full name and contact information (phone number and email address) of the party who will accept it on behalf of the group.</b>	Merilee Fowler 928-300-7129

**Provide information about the organization/event including a mission statement, founding date, location and achievements.**

The vision of MATFORCE is - Working together reducing substance abuse in Yavapai County.

MATFORCE works to increase the number of youth participating in coalition sponsored activities and provide support for successful prevention programs. They are working on implementing a comprehensive plan that includes a media campaign, promotional marketing, a Speaker's Bureau, educational programs and various community activities to raise awareness and to advocate for positive changes in substance abuse issues and public policies. MATFORCE also provides educational resources for treatment professionals, strengthening treatment options and promoting prevention programs.

MATFORCE also address the issue of underage drinking in Yavapai County. They developed a public awareness campaign to educate the community about the problem of underage drinking and developed strategies that produce change.

**Please explain why this Proclamation and any events accompanying it are important to the Community and are consistent with the City's vision statement and Community Plan goals. What is the clear reason for the Proclamation and why are you requesting this honor? What activities/events are planned around this Proclamation and how do you plan to promote this to the community?**

MATFORCE is asking cities/towns in Yavapai County to join in the celebration as they raise awareness of the fact that the majority of people in our county do not use illegal drugs.

MATFORCE is planning Walk With Me, Be Drug Free throughout the County. Posters and flyers will also be placed medical offices, businesses, restaurants, etc. throught Yavapai County.

***Please include a draft of the proposed Proclamation with this request, preferably a Word file in electronic format.***

*Office of the Mayor  
City of Sedona, Arizona*



**Proclamation  
Stand with Me, Be Drug Free Week,  
February 25 - March 2, 2019**

**WHEREAS**, MATFORCE has proclaimed February 25<sup>th</sup> to March 2<sup>nd</sup> to be Stand with Me, Be Drug Free Week; and

**WHEREAS**, the City of Sedona embraces a vision of a healthy, vibrant, and strong community for children, youth, families, and people of all ages and celebrates the fact that a majority of people do not abuse drugs and alcohol; and

**WHEREAS**, the City of Sedona recognizes the youth prevention is essential based on the fact that 9 of 10 people who struggle with substance use disorders began using substances as a teenager; and

**WHEREAS**, knowing that families are adversely affected by illegal drug use, including work problems, legal problems, mental health problems, physical illness, addiction, accidents, accidental death, economic loss, child abuse, destruction of families, driving while impaired, and crimes against persons and property; and

**WHEREAS**, the City of Sedona: would like to commend and pay tribute to all of its citizens who choose to be free of illegal drug use; and

NOW THEREFORE I, SANDY MORIARTY, MAYOR OF THE CITY OF SEDONA, ARIZONA, ON BEHALF OF THE SEDONA CITY COUNCIL, do hereby proclaim February 25<sup>th</sup> to March 2<sup>nd</sup>, 2019 to be Stand with Me, Be Drug Free Week, and encourage our citizens to participate in the celebration of a drug-free, healthy community by participating in the planned events, activities, and displays.

Issued this 26<sup>th</sup> day of February, 2019.

\_\_\_\_\_  
Sandra J. Moriarty, Mayor

ATTEST:

\_\_\_\_\_  
Susan L. Irvine, CMC, City Clerk

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**CITY COUNCIL  
AGENDA BILL**

**AB 2466  
February 26, 2019  
Consent Items**

**Agenda Item:** 3d  
**Proposed Action & Subject:** Approval of a Maintenance Services Contract with Keller Electrical for Pump and Motor Services for the wastewater system in an amount not-to-exceed \$100,000.

<b>Department</b>	Wastewater
<b>Time to Present</b>	N/A
<b>Total Time for Item</b>	
<b>Other Council Meetings</b>	N/A
<b>Exhibits</b>	A. Maintenance Services Contract

City Attorney Approval	Reviewed 2/14/19 RLP	<b>Expenditure Required</b>
		\$ 100,000 annually for up to 3 years
City Manager's Recommendation	Approve a contract with Keller Electrical for wastewater system improvements.	<b>Amount Budgeted</b>
		\$ 113,500 (FY19)
		Account No. 59-5253-55-6261, 6274, (Description) 6275 & 6409 (Plant Operations – Wetlands Maint. Services, Pump & Motor Repair/Rebuild Services, Irrigation Maint. Services, Electrical Support/Service)
		59-5253-56-6271 & 6274 (Collections –Pump Station Maint. Services, Pump & Motor Repair/Rebuild Services)
		Finance Approval <input checked="" type="checkbox"/>

**SUMMARY STATEMENT**

The Wastewater Department maintains 14 minor lift stations consisting of 28 pumps and 3 major lift stations consisting of 6 large capacity pumps. It is imperative that the pumps remain reliable and in good working condition to transport waste through the collection system to the Wastewater Reclamation Plant (WWRP). The WWRP also relies on numerous pumps to convey waste through the treatment process and for the disposal of treated effluent.

**Background:** Regular maintenance, such as oil changes, on pumps is completed in-house by wastewater operators. More intense maintenance on pump motors requires the services of a

machine shop, as do pump rebuilds in the case of pump failures. In addition, the department requires services on major repairs to the electrical components that run the pumps. These services are contracted out through a maintenance services contract. The most recent contract, with Keller Electrical, expired in November 2018.

Proposals were solicited from qualified vendors to perform motor repairs/rewinds, rebuilds, overhauls, pump repairs, inspections, testing, preventative maintenance, and repairs on City-owned electrical equipment. A single proposal was received from Keller Electrical.

The proposal has been evaluated to ensure that Keller Electrical meets the required qualifications for experience, vendor facilities, personnel, and equipment necessary to perform the desired services. The proposal included hourly costs for such services, which were found to be acceptable and similar to previous contracts, with reasonable increases reflecting inflation.

The Wastewater Department is requesting approval of a Maintenance Services Contract with Keller Electrical, in an amount not-to-exceed \$100,000. The contract is not a guarantee for services equaling \$100,000 but rather on an as-needed basis. The contract term is one (1) year, with up to two additional 1-year renewals, upon satisfactory performance and mutual agreement by the vendor. The overall expenditure for the three years will not exceed \$300,000. By approving the contract, an established hourly rate and response time is guaranteed for emergency repairs, if needed, which reduces the risk for potential spills related to pump failure.

**Community Plan Consistent:** Yes - No - Not Applicable

**Board/Commission Recommendation:** Applicable - Not Applicable

**Alternative(s):** Council could elect to not approve the contract. However, this will result in greater long-term expenditures by not having established costs for necessary repairs.

## **MOTION**

**I move to:** approve the Maintenance Services Contract with Keller Electrical for Pump and Motor Services in an amount not-to-exceed \$100,000, subject to approval of the written contract by the City Attorney's Office.

**CONTRACT FOR MAINTENANCE SERVICES  
FOR THE CITY OF SEDONA**

This contract is made and entered into on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the City of Sedona ("CITY") and Keller Electrical ("SERVICE PROVIDER").

1. *Maintenance Services.* The SERVICE PROVIDER agrees to perform certain services and maintenance for CITY, at the rates as set forth in Exhibit "A" (attached), **on an "as needed" or "on call" basis. This is not an exclusive contract, and the CITY may hire other providers. The contract term shall be for one (1) year, with two additional 1-year renewals upon mutual agreement of the parties, unless earlier terminated under paragraph 10 below.** The need for service may depend on weather conditions, system repairs, capital improvement schedules, or budget constraints. CITY agrees to pay the SERVICE PROVIDER as compensation for services on a time and materials basis in accordance with the process and fee schedule set forth in Exhibit "A." If deemed necessary by CITY, the SERVICE PROVIDER and CITY will confer to further define specific tasks in the scope of work and expertise of the SERVICE PROVIDER, and estimate the amount of time to be spent on those tasks.
2. *Confidential Information.* All correspondence, reports and other documentation of SERVICE PROVIDER'S work shall be considered confidential information and will be distributed only to those persons, organizations or agencies specifically designated by CITY or its authorized representative, or as specifically required for completion of SERVICE PROVIDER'S task.
3. *Billing and Payment.* Except as otherwise set forth in this contract, billing and payment will be in accordance with the conditions set forth in Exhibit "A." Invoices are due and payable upon receipt and are delinquent only thirty (30) days after the date received by CITY. Each invoice shall set forth a general description of the work performed, in accordance with the scope of work, for the hours billed.
4. *Conflicts.* In the event any term or provision of this contract is held to be illegal or in conflict with any law of the United States or Arizona or any local law, the validity of the remaining provisions shall not be affected, and this contract shall be construed and enforced as if it did not contain the particular term or provision.
5. *Certification.* SERVICE PROVIDER hereby warrants that it is qualified to assume the responsibilities and render the services described herein and has all requisite corporate authority and professional licenses in good standing, required by law. **SERVICE PROVIDER shall execute the required affidavit of lawful presence as set forth in ARS 1-502/8 USC § 1621 [Exhibit B]**
6. *Compliance With Local Rules and Regulations.* It is contemplated that the work and services to be performed by SERVICE PROVIDER hereunder shall be done in compliance with applicable laws, ordinances, rules and regulations that are in effect on the date of this contract. Any subsequent changes in applicable laws, ordinances, rules or regulations that necessitate additional work shall constitute a change in the scope of work. **It is unlawful for any business to operate if it is (1) physically located within the city limits, or (2) if it has an obligation to pay transaction privilege taxes (TPT) to the city of Sedona for the business it is conducting, without first having procured a current business license from the city and complying with any and all regulations of such business specified in the Sedona City Code, Sedona Land Development Code (LDC), and Arizona**

*Revised Statutes except as exempted pursuant to SCC 5.05.025. Said compliance shall include but not be limited to compliance with any and all zoning ordinances and specified building uses. A business license is in addition to the privilege tax license required by Section 8-300 of the Sedona City Tax Code.*

7. *Indemnification.* To the fullest extent permitted by law, SERVICE PROVIDER shall indemnify and hold harmless CITY, and each council member, officer, employee or agent thereof (CITY and any such person being herein called an "Indemnified Party"), for, from and against any and all losses, claims, damages, liabilities, costs and expenses (including, but not limited to, reasonable attorneys' fees, court costs and the costs of appellate proceedings) to which any such Indemnified Party may become subject, under any theory of liability whatsoever ("Claims") to the extent that such Claims (or actions in respect thereof) are caused by the negligent acts, recklessness or intentional misconduct of the SERVICE PROVIDER, its officers, employees, agents or any tier of subcontractor in connection with SERVICE PROVIDER's work or services in the performance of this contract. The amount and type of insurance coverage requirements set forth below will in no way be construed as limiting the scope of the indemnity in this paragraph.
8. *Insurance.* The SERVICE PROVIDER agrees to procure and maintain in force during the term of this contract, at its own cost, the following coverage, as may be requested by the CITY, either in the initial bid, or prior to commencement of particular tasks. In some instances, the CITY may request to be named an additional insured on the SERVICE PROVIDER's policies.
  - a. Worker's Compensation Insurance as required by the Labor Code of the State of Arizona and Employers' Liability Insurance.
  - b. Commercial General or Business Liability Insurance with minimum combined single limits of ONE MILLION DOLLARS (\$1,000,000.00) each occurrence and TWO MILLION DOLLARS (\$2,000,000.00) general aggregate.
  - c. Automobile Liability Insurance with minimum combined single limits for bodily injury and property damage of not less than ONE MILLION DOLLARS (\$1,000,000.00) for any one occurrence, with respect to each of the SERVICE PROVIDER'S owned, hired or non-owned automobiles assigned to or used in performance of the services.
  - d. Professional Liability coverage with minimum limits of FIVE HUNDRED THOUSAND DOLLARS (\$500,000.00) each claim and ONE MILLION DOLLARS (\$1,000,000.00) general aggregate. If approved by CITY, evidence of qualified self-insured status may be substituted for one or more of the foregoing insurance coverages.
9. *Non-Assignability.* Neither this contract, nor any of the rights or obligations of the parties hereto, shall be assigned by either party without the written consent of the other.
10. *Termination.* This contract shall terminate upon CITY providing SERVICE PROVIDER with seven (7) days advance written notice. In the event the contract is terminated by CITY's issuance of said written notice of intent to terminate, CITY shall pay SERVICE PROVIDER for all work previously authorized and performed prior to the date of termination. If, however, SERVICE PROVIDER has substantially or materially breached



the standards and terms of this contract, CITY shall have any remedy or right of set-off available at law and equity. CITY shall owe no other payments, including any payment for lost profit or business opportunity, and no penalty, to SERVICE PROVIDER in the event of termination upon notice.

11. *Venue.* The laws of the State of Arizona shall govern this contract, and any legal action concerning the provisions hereof shall be brought in the County of Coconino, State of Arizona.
12. *Independent Contractor.* SERVICE PROVIDER is an independent contractor. Notwithstanding any provision appearing in this contract, and any exhibits and/or addenda, all personnel assigned by SERVICE PROVIDER to perform work under the terms of this contract shall be, and remain at all times, employees or agents of SERVICE PROVIDER for all purposes. SERVICE PROVIDER shall make no representation that it is the employee of CITY for any purpose.
13. *Performance Standards.* SERVICE PROVIDER shall perform the services in Exhibit A in a good and workmanlike manner and in conformity with the best standards of its industry. The CITY in its sole discretion may cancel this agreement if the SERVICE PROVIDER fails to meet the specifications for the materials and timely complete assigned tasks.
14. *Entire Agreement.* This contract, together with the attached Exhibit "A," is the entire agreement between SERVICE PROVIDER and CITY, superseding all prior oral or written communications. None of the provisions of this contract may be amended, modified or changed except by written amendment executed by both parties.
15. *Non-Discrimination.* SERVICE PROVIDER, its agents, employees, contractors and subcontractors shall not discriminate in any employment policy or practice. "Discrimination" means to exclude individuals from an opportunity or participation in any activity or to accord different or unequal treatment in the context of a similar situation to similarly situated individuals because of race, color, gender, gender identity, sexual orientation, religion, national origin or ancestry, marital status, familial status, age, disability, or veteran status.(Ordinance 2015-10 (2015)).
16. ***Compliance With State and Federal Laws:***

SERVICE PROVIDER understands and acknowledges the applicability to it of the Americans with Disabilities Act, the Immigration Reform and Control Act of 1986 and the Drug Free Workplace Act of 1989. SERVICE PROVIDER further affirms that it is not engaged in any boycott of Israel. (Exhibit C) The following is only applicable to construction contracts: SERVICE PROVIDER must also comply with A.R.S. § 34-301, "Employment of Aliens on Public Works Prohibited," and A.R.S. § 34-302, as amended, "Residence Requirements for Employees."

- a. Under the provisions of A.R.S. § 41-4401, SERVICE PROVIDER hereby warrants to CITY that SERVICE PROVIDER and each of its subcontractors will comply with, and are contractually obligated to comply with, all Federal Immigration laws and regulations that relate to their employees and A.R.S. § 23-214(A) (hereinafter "Contractor Immigration Warranty").

- b. A breach of the Contractor Immigration Warranty shall constitute a material breach of this contract and shall subject SERVICE PROVIDER to penalties up to and including termination of this contract at the sole discretion of CITY.
  - c. CITY retains the legal right to inspect the papers of any contractor or subcontractor employee who works on this contract to ensure that the contractor or subcontractor is complying with the Contractor Immigration Warranty. SERVICE PROVIDER agrees to assist CITY in regard to any such inspections.
  - d. CITY may, at its sole discretion, conduct random verification of the employment records of SERVICE PROVIDER and any subcontractors to ensure compliance with Contractor's Immigration Warranty. SERVICE PROVIDER agrees to assist CITY in regard to any random verifications performed.
  - e. Neither SERVICE PROVIDER nor any subcontractor shall be deemed to have materially breached the Contractor Immigration Warranty if SERVICE PROVIDER or any subcontractor establishes that it has complied with the employment verification provisions prescribed by sections 274A and 274B of the Federal Immigration and Nationality Act and the E-Verify requirements prescribed by A.R.S. § 23-214, Subsection A.
  - f. The provisions of this article must be included in any contract that SERVICE PROVIDER enters into with any and all of its subcontractors who provide services under this contract or any subcontract. "Services" are defined as furnishing labor, time or effort in the State of Arizona by a contractor or subcontractor. Services include construction or maintenance of any structure, building or transportation facility or improvement to real property.
17. *Dispute Resolution.* The parties agree in good faith to attempt to resolve amicably, without litigation, any dispute arising out of or relating to this contract. In the event that any dispute cannot be resolved through direct discussions, the parties agree to endeavor to settle the dispute by mediation. Either party may make a written demand for mediation, upon which demand the matter shall be submitted to a mediation firm mutually selected by the parties. The mediator shall hear the matter and provide an informal opinion and advise within twenty (20) days following written demand for mediation. Said informal opinion and advice shall not be binding on the parties, but shall be intended to help resolve the dispute. The parties shall share the mediator's fee equally. If the dispute has not been resolved, the matter may then be submitted to the judicial system.
18. *Delays.* SERVICE PROVIDER shall not be responsible for delays that are due to causes beyond SERVICE PROVIDER'S reasonable control. In case of any such delay, any deadline established as part of the scope of work shall be extended accordingly.
19. *Attorneys' Fees and Costs.* Should any legal action, including arbitration, be necessary to enforce any term of provision of this contract or to collect any portion of the amount payable hereunder, then all expenses of such legal action or collection, including witness fees, costs of the proceedings and attorneys' fees, shall be awarded to the substantially prevailing party.
20. *Conflict of Interest.* From the date of this contract through the termination of its service to Sedona, SERVICE PROVIDER shall not accept, negotiate or enter into any contract or

agreements for services with any other party that may create a substantial interest, or the appearance of a substantial interest in conflict with the timely performance of the work or ultimate outcome of this contract and/or adversely impact the quality of the work under this contract without the express approval of the City Manager and the City Attorney. Whether such approval is granted shall be in the sole discretion of the City Manager and the City Attorney. The parties hereto acknowledge that this Contract is subject to cancellation pursuant to the provisions of ARS § 38-511.

- 21. *Notice.* Any notice or communication between SERVICE PROVIDER and CITY that may be required, or that may be given, under the terms of this contract shall be in writing, and shall be deemed to have been sufficiently given when directly presented or sent pre-paid, first class United States Mail, addressed as follows:

CITY: City of Sedona  
Attn: City Manager  
102 Roadrunner Drive  
Sedona, AZ 86336

SERVICE PROVIDER: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- 22. *Notice to Proceed.* Unless otherwise noted by CITY, acceptance of this contract is official notice to proceed with the work.

CITY OF SEDONA, ARIZONA

\_\_\_\_\_  
KELLER ELECTRICAL

\_\_\_\_\_  
City Manager

By: \_\_\_\_\_  
Title: \_\_\_\_\_

ATTEST:  
\_\_\_\_\_  
City Clerk

I hereby affirm that I am authorized to enter into and sign this contract on behalf of Keller Electrical

APPROVED AS TO LEGAL FORM:

\_\_\_\_\_  
City Attorney

**EXHIBIT/S**

**Exhibit A**

- X **Scope of Work and Associated Costs**

**Exhibit B**

**Affidavit of Lawful Presence**

**Exhibit C**

- X **Participation in Boycott of Israel Document**

Exhibit A

**PROPOSAL FORM**

**PROPOSAL TABULATION**

The General Provisions are provided to describe the type or similar type of services, inspections, replacements, and purchases desired by the City of Sedona under this agreement. Proposers are to provide pricing based on the minimum requirements listed under Sections 1-4. As it is possible that not all Proposers will respond to all sections, the Proposers must supply pricing to each Section completely for which bid pricing is provided. For any section Proposers are not providing pricing, please cross-out section box with non-applicable or N/A. If providing pricing on section 1, the Proposers must provide a certificate or other proof of membership in good standing in the Electrical Apparatus Service Association (EASA). Any omission of this required information will deem the bid package as unresponsive. The City reserves the right to award more than one proposal. All Proposers must provide three (3) references or be deemed non-responsive.

Pursuant to all the contract specifications enumerated and described in this solicitation, we agree to furnish services in each section, at the price(s) stated below:

**SECTION 1: Purchases of Replacement Motors and Repair Parts**

- A. Percent Markup:** Awarded Vendor must provide a current published MSRP (Manufacturer Suggested Retail Price) for each new motor in writing as part of the quote to the City for review prior to any purchase.

Cost of new motor will be based on the MSRP plus the Percent Markup, when purchased by the Vendor.

Parts to be fabricated by Vendor shall be quoted before use in repairs for City of Sedona. No markups will be paid on delivery charges for parts shipped to Vendor or for unauthorized outside labor. Vendor shall provide evidence of purchased price for all repair parts to be marked up. Vendor shall provide a firm quote for all purchased repair parts and receive a written confirmation from the City before ordering.

The Percent Markup for new motor purchases and repair parts provided by the Vendor shall be:

12 %.

- B. Crane Rental:** Pricing shall include all labor, material, overhead, fuel surcharges and taxes to perform the services as outlined in the Scope of Work.

Service	Price (per hour)
4-5-ton crane with operator	\$ 90.00
Crane Delivery and Pick-up	\$ 90.00
Each additional crew person (per man)	\$ 50.00

- C. **On-Site Shop Services:** Pricing shall include all labor, material, overhead, fuel surcharges and taxes to perform the services as outlined in the Scope of Work.

Service	Price (per hour)
<b>Three (3) Man Crew (on-site)</b>	
Mobilization Charge: 3-man crew with travel to & from job location (if any)	\$ 195.00
Hourly rate for 3-man crew from time of arrival to departure (billed in ¼ hour increments after first hour)	\$ 195.00
<b>Two (2) Man Crew (on-site)</b>	
Mobilization Charge: 2-man crew with travel to & from job location (if any)	\$ 145.00
Hourly rate for 2-man crew from time of arrival to departure (billed in ¼ hour increments after first hour)	\$ 145.00
<b>One (1) Man Crew (on-site)</b>	
Mobilization Charge: 1-man crew with travel to & from job location (if any)	\$ 85.00
Hourly rate for 1-man crew from time of arrival to departure (billed in ¼ hour increments after first hour)	\$ 85.00
Shop Estimate for Motor Repair/Rewind	\$ 65.00
Shop Labor (per man)	\$ 65.00
Machinist	\$ 75.00
Welder/shop	\$ 75.00
Field Welder/shop	\$ 95.00
Field Tech or Field Electrician (1 man & truck)	\$ 85.00
Infrared Camera/Thermal Images	\$ 95.00
Field Vibration Analysis Service	\$ 95.00
Shop Dynamic Balancing Service	\$ 75.00
Laser Shaft Alignment	\$ 95.00

List overtime rate premium:

Saturday: Hourly rate + 50 %

Sunday: Hourly rate + 50 %

Holiday: Hourly rate + 100 %

Emergency: Hourly rate + 50 %

**SECTION 2: Pumps – Purchase and Repairs**

- A. Percent Markup:** Awarded Vendor must provide a current published MSRP (Manufacturer Suggested Retail Price) for each new pump in writing as part of the quote to the City for review prior to any purchase.

Cost of new pump will be based on the MSRP plus the Percent Markup, when purchased by the Vendor.

Parts to be fabricated by Vendor shall be quoted before use in repairs for City of Sedona. No markups will be paid on delivery charges for parts shipped to Vendor or for unauthorized outside labor. Vendor shall provide evidence of purchased price for all repair parts to be marked up. Vendor shall provide a firm quote for all purchased repair parts and receive a written confirmation from the City before ordering.

The Percent Markup for new pump purchases and repair parts provided by the Vendor shall be:

12 %.

- B. On-Site Shop Services:** Pricing shall include all labor, material, overhead, fuel surcharges and taxes to perform the services as outlined in the Scope of Work.

Service	Price (per hour)
Standard Service Regular Business Hours	\$ 95.00
Shop Repairs	\$ 95.00
Service Truck with Electrician/Technician	\$ 95.00

List overtime rate premium:

Saturday: Hourly rate + 50 %

Sunday: Hourly rate + 50 %

Holiday: Hourly rate + 100 %

Emergency: Hourly rate + 50 %

**SECTION 3: Electrical Support Components and Auxiliary Controls – Purchase and Repairs**

- A. Percent Markup:** Awarded Vendor must provide a current published MSRP (Manufacturer Suggested Retail Price) for each new electrical component in writing as part of the quote to the City for review prior to any purchase.

Cost of new electrical component will be based on the MSRP plus the Percent Markup, when purchased by the Vendor.

Parts to be fabricated by Vendor shall be quoted before use in repairs for City of Sedona. No markups will be paid on delivery charges for parts shipped to Vendor or for unauthorized outside labor. Vendor shall provide evidence of purchased price for all repair parts to be marked up. Vendor shall provide a firm quote for all purchased repair parts and receive a written confirmation from the City before ordering.

The Percent Markup for new electrical component purchases and repair parts provided by the Vendor shall be:

12 %.

- B. On-Site Shop Services:** Pricing shall include all labor, material, overhead, fuel surcharges and taxes to perform the services as outlined in the Scope of Work.

Service	Price (per hour)
Standard Service Regular Business Hours	\$ 95.00
Shop Repairs	\$ 95.00
Service Truck with Electrician/Technician	\$ 95.00

List overtime rate premium:

Saturday:	Hourly rate + <u>50</u> %
Sunday:	Hourly rate + <u>50</u> %
Holiday:	Hourly rate + <u>100</u> %
Emergency:	Hourly rate + <u>50</u> %

Proposal prices submitted shall be considered to have included all local, state and federal taxes. The City shall incur no obligations regarding payment of any amount until the contract has been executed by both the City and the Proposer and the work has been performed, inspected and tested in place, and properly billed in accordance with the contract documents.

Proposals which appear, in the opinion of the City, to be unbalanced shall be considered unresponsive and subject to rejection.



A \$1,000 bid guarantee must accompany this bid. It may be a bond or cashier's check.

Company Name: Keller Electrical Industries, Inc. AZ ROC#: B-1 # 303838

Complete and attach Proposer's Affidavit to proposal form.

Proposer's Mailing Address

1881 E. University Dr.

Address

Phoenix AZ 85034

City, State, ZIP

Proposer's Location

1881 E. University Drive

Address

Phoenix AZ 85034

City, State, ZIP

Exhibit C

PARTICIPATION IN BOYCOTT OF ISRAEL

All materials submitted as part of a response to a solicitation are subject to Arizona public records law and will be disclosed if there is an appropriate public records request at the time of or after the award of the contract. Recently legislation has been enacted to prohibit the municipalities from contracting with companies currently engaged in a boycott of Israel. To ensure compliance with A.R.S. §35-393.01 This form must be completed and returned with the response to the solicitation and any supporting information to assist the City in making its determination of compliance.

As defined by A.R.S. §35-393.01:

- "Boycott" means engaging in a refusal to deal, terminating business activities or performing other actions that are intended to limit commercial relations with Israel or with persons or entities doing business in Israel or in territories controlled by Israel, if those actions are taken either:
  - In compliance with or adherence to calls for a boycott of Israel other than those boycotts to which 50 United States Code section 4607(c) applies.
  - In a manner that discriminates on the basis of nationality, national origin or religion and that is not based on a valid business reason.
- "Company" means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company or other entity or business association, and includes a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate.
- "Direct holdings" means all publicly traded securities of a company that are held directly by the state treasurer or a retirement system in an actively managed account or fund in which the retirement system owns all shares or interests.
- "Indirect holdings" means all securities of a company that are held in an account or fund, including a mutual fund, that is managed by one or more persons who are not employed by the state treasurer or a retirement system, if the state treasurer or retirement system owns shares or interests either:
  - together with other investors that are not subject to this section.
  - that are held in an index fund.
- "Public entity" means this State, a political subdivision of this State or an agency, board, commission or department of this state or a political subdivision of this state.
- "Public fund" means the state treasurer or a retirement system.
- "Restricted companies" means companies that boycott Israel.
- "Retirement system" means a retirement plan or system that is established by or pursuant to title 38.

**All offerors must select one of the following:**

- \_\_\_\_\_ My company **does not** participate in, and agrees not to participate in during the term of the contract a boycott of Israel in accordance with A.R.S. §35-393.01. I understand that my entire response will become public record in accordance with A.R.S. § 39-101 et seq.
- \_\_\_\_\_ My company **does** participate in a boycott of Israel as defined by A.R.S. §35-393.01. :

By submitting this response, proposer agrees to indemnify and hold the City, its agents and employees, harmless from any claims or causes of action relating to the City's action based upon reliance on the above representations, including the payment of all costs and attorney fees incurred by the City in defending such an action.

---

Company Name

---

Signature of Person Authorized to Sign

---

Address

---

Printed Name

---

City

State

Zip

---

Title



**CITY COUNCIL  
AGENDA BILL**

**AB 2460  
February 26, 2019  
Regular Business**

**Agenda Item: 8a**  
**Proposed Action & Subject:** Public hearing/discussion/possible action regarding: 1. a resolution and ordinance amending City Code Chapter 6.05 – Humane Animal Control, addressing animal care and waste and other provisions related to farm animals and the keeping of chickens and deleting references to State regulatory authority; and 2. an ordinance amending the Development Fee Schedule to provide for a \$50 permitting fee for the keeping or raising of chickens and bees.

<b>Department</b>	Community Development
<b>Time to Present</b>	5 minutes
<b>Total Time for Item</b>	45 minutes
<b>Other Council Meetings</b>	10-10-18, 10-11-18, 11-14-18
<b>Exhibits</b>	<ul style="list-style-type: none"> <li>A. Proposed Resolution and Exhibit A – Proposed amendments to Chapter 6.05 of City Code.</li> <li>B. Proposed Ordinance – amending Chapter 6.05 of City Code.</li> <li>C. Proposed Ordinance – amending Development Fee Schedule</li> </ul>

City Attorney Approval	Reviewed 2/14/19 RLP	<b>Expenditure Required</b>
		\$ 0
City Manager's Recommendation	Adopt resolutions and ordinances amending the City Code to address the keeping of chickens and bees.	<b>Amount Budgeted</b>
		\$ 0
		Account No. N/A (Description)
		Finance <input checked="" type="checkbox"/> Approval

**SUMMARY STATEMENT**

**Background:** On November 14, 2018, the City Council adopted the updated Land Development Code (LDC) including new provisions for the keeping of bees and chickens under the new accessory land use of “Urban Agriculture”. While the rest of the LDC became effective on December 14, 2018, the urban agriculture provisions will not become effective until March 31, 2019 to provide an opportunity to address additional related provisions in City Code and to provide for a new permitting process and fees for the keeping of chickens and bees. Although the new LDC provides the land use regulations for the keeping of bees and chickens, the proposed changes to City Code cover animal care and waste issues related to both farm

animals and the keeping or raising of chickens. These proposed City Code changes are found in the attached Exhibit A to the proposed resolution (Exhibit A to this agenda bill). A new \$50 permitting fee is proposed in the ordinance in Exhibit C. The proposed change to the fee schedule has been published on the City's website since December 19, 2018 in keeping with the required 60-day comment period.

**Community Plan Compliant:**  Yes -  No -  Not Applicable

**Board/Commission Recommendation:**  Applicable -  Not Applicable

**Alternative(s):** The Council can decline to adopt the proposed changes to the Development Fee Schedule and the schedule would remain unchanged.

## MOTION

**I move to:** approve Resolution No. 2019-\_\_ creating a public record entitled "Exhibit A - Chapter 6.05, Humane Animal Control, Proposed Amendments".

**(After First Reading)**

**I move to:** approve Ordinance No. 2019-\_\_, adopting proposed changes to City Code, Chapter 6.05.

**(After First Reading)**

**I move to:** approve Ordinance No. 2019-\_\_, adopting an amendment to the Development Fee Schedule, establishing a permitting fee of \$50.00 for the keeping of chickens and bees.

**RESOLUTION NO. 2019-\_\_**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SEDONA,  
ARIZONA, ESTABLISHING AS A PUBLIC RECORD PROPOSED AMENDMENTS TO  
CITY CODE CHAPTER 6.05 (HUMANE ANIMAL CONTROL).**

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF SEDONA,  
ARIZONA that the amendments set forth in that document attached hereto as Exhibit A  
and entitled "Exhibit A – Chapter 6.05 Humane Animal Control, Proposed Amendments"  
constitutes a public record to be incorporated by reference into Ordinance No. 2019-\_\_.

At least one (1) paper copy and one (1) electronic copy of this public record shall  
be kept in the office of the City Clerk for public use and inspection.

PASSED AND ADOPTED this 26<sup>th</sup> day of February, 2019, by the Mayor and  
Council of the City of Sedona, Arizona.

\_\_\_\_\_  
Sandra J. Moriarty, Mayor

ATTEST:

\_\_\_\_\_  
Susan L. Irvine, CMC, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Robert L. Pickels, Jr., City Attorney

Exhibit A

Chapter 6.05  
HUMANE ANIMAL CONTROL – *Proposed Amendments*

Sections:

- 6.05.010 Purpose
- ~~6.05.0120~~ Definitions.
- ~~6.05.0230~~ Licensing.
- ~~6.05.0340~~ Restraint and animal waste.
- ~~6.05.0450~~ Impoundment, violation notice and animal disposition.
- ~~6.05.0560~~ Rabies control.
- ~~6.05.0670~~ Animal care.
- ~~6.05.0780~~ Keeping of wild animals.
- ~~6.05.0890~~ Inhumane traps.
- ~~6.05.09100~~ Liability.
- ~~6.05.1010~~ Powers and duties of state agencies.
- ~~6.05.110~~ Duties of enforcement officer.
- ~~6.05.120~~ Enforcement.
- ~~6.05.130~~ Penalties.
- ~~6.05.140~~ *Repealed.*

**6.05.010 Purpose.**

The purpose of this chapter is to ensure that the keeping, raising, and maintenance of farm animals, cats and dogs within the City does not create an adverse impact on adjacent properties by reason of dust, fumes, noise, odor, insect or vermin infestations, or visual blight, and to maintain the animal welfare and public health, safety, and well-being.

**6.05.0120 Definitions.**

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

“Animal” means every nonhuman species of animal, both domestic and wild.

“Animal at large” means any animal not under the restraint of a person capable of controlling the animal or off the premises of the owner, excluding bees. A vehicle shall be considered the premises of the owner.

“Animal keeping facility” means the physical improvements such as shelters, feed troughs, water tanks, and the enclosed area designated for the containment of farm animals and chickens.

“Animal shelter” means any facility operated by a humane society, or municipal agency or its authorized agents, for the purpose of impounding animals, in a humane manner, under the authority of this chapter for care, confinement, return to owner, adoption or euthanasia.

“Enforcement officer” means any person appointed by the city as humane officer and all commissioned police officers of the city.

“Farm animals” means animals other than household pets that may, where permitted, be kept and maintained for family food production, education or recreation. Farm animals are limited to: Horses, mules, donkeys, cattle, alpacas, llamas, sheep, and goats.

“Impound” means the act of taking or receiving an animal into custody for the purpose of confinement.

“Kennel” means any premises wherein any person engages in the business of boarding, breeding, buying, letting for hire or selling animals, and in addition means an enclosed, controlled area, inaccessible to other animals, in which a person keeps, harbors or maintains five or more dogs under controlled conditions.

“Licensed animal” means any dog having a current and valid license as defined in this chapter.

“Licensing authority” means the city or its designee.

~~“Livestock” means domesticated animals raised for home use or for profit, including but not limited to cattle, horses, sheep, goats, swine, mules and asses.~~

“Owner” means any person, partnership or corporation owning, keeping or harboring one or more animals or any person acting for the owner. An animal shall be deemed to be harbored if it is fed or sheltered for four consecutive days or more.

“Pet” or “companion animal” means any animal kept for pleasure rather than utility; an animal of a species that has been bred and raised to live in or about the habitation of humans and is dependent on people for food and shelter.

“Public nuisance” means any animal or animals that unreasonably annoy humans, endanger the life or health of other animals or persons, or substantially interfere with the rights of citizens, other than their owners, to the enjoyment of life or property. The term “public nuisance animals” shall mean and include, but is not limited to, any animal that:

1. Is repeatedly found at large, excluding bees;

2. Damages the property of anyone other than its owner;
3. Molests or intimidates pedestrians or passersby;
4. Chases vehicles;
5. Excessively makes disturbing noises, including, but not limited to, continued and repeated howling, barking, whining or other utterances causing unreasonable annoyance, disturbance or discomfort to neighbors or others in close proximity to the premises where the animal is kept or harbored;
6. Causes fouling of the air by odor and thereby creates unreasonable annoyance or discomfort to neighbors or others in close proximity to the premises where the animal is kept or harbored;
7. Causes unsanitary conditions in enclosures or surroundings where the animal is kept or harbored;
8. Is offensive or dangerous to the public health, safety or welfare by virtue of the number or type of animals maintained;
9. Attacks other domestic animals; or
10. Has been found by the commission for animal control, after notice to its owner and a hearing, to be a public nuisance animal by virtue of being a menace to the public health, welfare or safety.

“Restraint” means secured by a leash or lead under the control of a responsible person and obedient to that person’s commands, or within the real property limits or the vehicle of its owner, or when actively engaged in a kennel club or event, or being trained, or races approved by the Arizona Racing Commission or an obedience class, or when used for control of ~~livestock.~~ farm animals. In these circumstances, proof of license must be readily available.

“Senior citizen” means any person 65 years old or older.

“Shelter” means a structure adequate for the species of animal, which provides protection from adverse weather conditions and predators, and prevents the movement of animals off the owners property.

“Vicious animal” means any animal that attacks, bites or injures human beings or other animals without adequate provocation, or which, because of temperament, conditioning or training has a known propensity to attack, bite or injure human beings or other animals.



### **6.05.0230 Licensing.**

A. Any person owning, keeping, harboring or having custody of any dog over three months of age within the city must obtain a license as herein provided.

B. Written application for a license shall include name and address of applicant, description of the dog, the appropriate fee and rabies certificate issued by a licensed veterinarian or antirabies clinic.

C. If not revoked, a license for the keeping of a dog shall be for a period of one year.

D. Application for license must be made within 30 days after obtaining a dog over three months of age, or within 30 days after an animal reaches the age of three months. This requirement shall not apply to a nonresident keeping a dog within the city for not longer than 30 days, provided the dog is licensed elsewhere.

E. License fees may be waived for certified Seeing Eye dogs, hearing dogs, governmental police dogs or other certified animals that are trained to assist the physically handicapped.

F. Upon acceptance of the license application and fee, the licensing authority shall issue a durable tag or identification collar, stamped with the name of the city, an identifying number and the year of issuance. Tags should be designed so that they may be conveniently fastened or riveted to the dog's collar or harness.

G. Dogs must wear identification tags at all times when off the premises of the owner, except while being transported to or participating in a kennel club or training event, or races approved by the Arizona Racing Commission. In these circumstances, proof of license must be readily available.

H. The city or its designee shall maintain a record of the identifying numbers of all tags issued and shall make this record available to the public at all times.

I. *Subsection reserved by Ord. 98-22.*

J. *Subsection reserved by Ord. 98-22.*

K. Upon written notification from an enforcement officer to obtain a license for an unlicensed animal, a person must obtain such license within 96 hours. Such notice shall impose upon the owner a penalty of \$25.00 in addition to the license fee.

L. The annual or multi-year license fees for each sterilized dog shall be in an amount as identified in the annual service agreement between the city and any designated licensing authority.

M. A duplicate license or license tag may be obtained upon payment of a \$2.50 replacement fee.

N. If the ownership of a licensed animal changes, the new owner may secure a transfer of license upon payment of \$5.00.

O. No person may use any license for any dog other than the dog for which it was issued. No person may counterfeit or attempt to counterfeit an official license or tag, nor may they remove such tag from any animal for the purpose of willful or malicious mischief.

P. If the applicant has withheld or falsified any information on the application, the licensing authority shall refuse to issue a license or may revoke an existing license.

Q. Any person having been denied a license may not reapply for a period of 90 days. Each reapplication shall be accompanied by a \$25.00 application fee in addition to the license fee.

R. The city council may appoint a designee to act as the licensing authority to issue licenses, collect fees and enforce the provisions of this section.

#### **6.05.0340 Restraint ~~and animal waste.~~**

A. All dogs shall be kept under restraint.

B. No owner shall fail to exercise proper care and control of his or her animals to prevent them from becoming a public nuisance.

C. Every female animal in heat shall be confined in a building or secure enclosure in such a manner that such female cannot come into contact with another animal except for planned breeding.

D. Every vicious animal, as determined by the licensing authority, shall be confined by the owner within a building or secure enclosure and shall be securely muzzled or caged whenever off the premises of its owner.

~~E. The owner of every animal shall be responsible for the removal of excreta deposited by his or her animals on public walks, streets, recreation areas or private property.~~

#### **6.05.0450 Impoundment, violation notice and animal disposition.**

A. Animals at large and nuisance animals, with the exception of livestock farm animals, shall be taken by the police or enforcement officer and impounded in an animal shelter and there be confined in a humane manner. At the discretion of the enforcement officer, livestock farm animals may be seized and sold as a stray animals.

B. An enforcement officer shall have the right to enter upon private property in order to apprehend any animal that has been running at large. Such entrance shall be in reasonable pursuit of such animal and will not include entry into a domicile unless it be at the invitation of the occupant.

C. While attempting to impound, or during the impoundment period, if such animal is extremely ill, severely injured or excessively vicious, it may be slain by the enforcement officer or authorized agent. If possible, the animal shall be euthanized as described below.

D. Impounded animals shall be kept for no fewer than the minimum time limits established by A.R.S. Section [11-1013](#).

E. If, by tag, brand or other obvious identification, the owner of an impounded animal can be identified, the enforcement officer shall immediately upon impoundment notify the owner personally or by certified mail. An animal without such identification shall be deemed unowned.

F. An owner reclaiming an impounded animal shall pay an impound fee as established by an animal shelter contracted by the city for each day the animal is impounded, including the day the animal was impounded and the day the animal is reclaimed.

G. If the reclaimed animal is unlicensed, the owner must pay the impound fees and sign an owner release agreement. The owner shall obtain a license within five working days after the animal is released from impoundment.

H. Any animal not reclaimed by its owner within the time limits identified in A.R.S. Section [11-1013](#) shall become the property of the local government authority or humane society and shall be placed for adoption in a suitable home or humanely euthanized by sodium phenobarbital or a derivative of FP-3 or T-61 only.

I. The provisions of A.R.S. Section [11-1022](#) shall govern the release of unclaimed animals for adoption and mandatory sterilization of impounded dogs and cats.

J. In addition to, or in lieu of, impounding an animal found at large, the police or enforcement officer may issue to the known owner of such animal a notice of violation. Such notice shall impose upon the owner a penalty of \$25.00, to be paid within 96 hours.

K. The owner of an impounded animal may also be proceeded against for violation of this chapter.

**Statutory reference:** Holding and sale of strays, see A.R.S. Section [3-1402](#).

### **6.05.0560 Rabies control.**

A. Any animal that bites any person shall be confined and quarantined as follows:

1. If the animal is a dog or cat, confinement/quarantine for not less than 10 days. Any other animal, confinement/quarantine for not less than 14 days;
2. Unowned animal, confinement/quarantine at an animal shelter;
3. Unlicensed owned animal, confinement/quarantine at a veterinary hospital or approved kennel. This is at the expense of the owner;
4. Licensed animal may be confined at the home of the owner or some other suitable location. This shall be with the consent and in a manner prescribed by the enforcement officer.

B. Any wild animal which bites any person may be slain and submitted to an enforcement officer for transmission to an appropriate diagnostic laboratory.

C. The above biting incidents must be reported to an enforcement officer immediately by any person having direct knowledge.

D. The enforcement officer may slay any animal confined/quarantined prior to the termination of the confinement period for laboratory examination if the animal shows clear, clinical signs of rabies.

E. If an animal dies during the confinement/quarantine period, its head shall be sent for laboratory examination. [Ord. 2017-05 § 1, 8-8-2017 (Res. 2017-18 Exh. A, 8-8-2017). Code 2006 § 6-1-5].

### **6.05.0670 Animal care and waste.**

#### **A. Shelter, containment, and provision of food and water**

**A1.** No owner shall fail to provide his or her animals with sufficient wholesome and nutritious food, water in sufficient quantities, proper air, shelter space and protection from the weather, veterinary care when needed to prevent suffering, and humane care and treatment.

**2. Shelter and fencing (e.g., barn, coop, corral, pens, stables, yards, etc.) shall be provided to sufficiently contain the animals and keep them from roaming at large.**

**3. Shelters must be covered, predator-resistant, properly ventilated, and designed to be easily accessed, cleaned and maintained.**

4. Shelters must be constructed and maintained to reduce the risk of fire in accordance with the Sedona Fire District.

5. All animals and the pens, stalls, corrals, stables, yards, shelters, cages, and premises where they are held or kept, shall be maintained in such a manner so as to not become a public health nuisance. Shelters and runs must be clean and sanitary, generally free of fecal and other matter that may attract flies, rodents, or cause an offensive odor that may disturb the comfort of any person.

6. Food for feeding animals shall be stored in rodent and predator resistant containers.

7. Watering troughs, tanks, or bowls shall be provided, which shall be equipped with adequate facilities for draining the overflow, so as to prevent the ponding of water, the breeding of flies, mosquitoes or other insects, or any additional health hazards. Overflow drainage shall not be permitted to enter adjacent properties.

#### B. Waste management and impacts

1.E. The owner of every animal shall be responsible for the removal of excreta deposited by his or her animals on public walks, streets, recreation areas or private property.

2. Nothing in this subsection shall be deemed to prohibit the use of animal manure or droppings to fertilize any farm, garden, lawn or ranch in such a manner and for such purposes as are compatible with customary methods of good horticulture.

3. No incineration of animal refuse shall be permitted on the premises.

4. All animal keeping facilities must be designed in a manner such that water runoff does not become a health hazard or nuisance to uses on other properties and is contained and disposed of and does not contribute to the pollution of local groundwater or the flooding of adjacent properties.

5. All animal keeping facilities shall remain in compliance with City of Sedona Stormwater Discharge Code Chapter 13.50.

6. No animal keeping facility shall be built or maintained on marshy ground or land subject to overflow (includes all FEMA and City of Sedona designated floodways), or within 150 feet of Oak Creek, or within 25 feet of any designated watercourse or other source of water supply.

7. Waste shall either be composted using best management practices with carbonaceous material such as hay, bedding, or leaves or stored in a sealed container until it is removed from the property. Manure and droppings shall be removed from

enclosures at least once per week and shall be removed from the property and disposed of properly, in accordance with state and local laws, at least once a month.

8. Any manure and dropping storage area shall be contained and protected from rainfall and irrigation so that runoff does not carry pollutants and/or bacteria into watercourses.

9. Impervious surfaces on the property must use runoff control devices/structures to divert excess runoff around or away from the animal confinement area.

### C. Treatment

~~1B.~~ No person shall beat, cruelly ill-treat, torment, overload, overwork or otherwise abuse an animal. No person shall cause, instigate or permit any dogfight, cockfight, bullfight or other combat between animals or between animals and humans. This prohibition applies to events and activities taking place in either public or private facilities or property, regardless of the purpose of the event or activities and irrespective of whether or not a fee is charged to spectators.

~~2.C.~~ No person shall own or harbor any animal for the purpose of fighting, nor train, torment, badger or bait any animal for the purpose of fighting, or for the purpose of causing or encouraging unprovoked attacks upon human beings or other animals.

~~3.D.~~ No owner of an animal shall abandon such animal.

~~4.E.~~ Any physical modification of an animal, such as crop a dog's ears or dock a dog's tail, shall be performed by a licensed veterinarian.

~~5.F.~~ No person shall give away any live animal as a prize for, or as an inducement to enter, any contest, game or other competition, as an inducement to enter a place of amusement, or as an incentive to enter into any business agreement whereby the offer was for the purpose of attracting trade.

~~6.G.~~ Any person who, as the operator of a motor vehicle, strikes a domestic animal shall stop at once and render such assistance as may be possible and shall immediately report such injury or death to the appropriate law enforcement agency.

~~7.H.~~ No person shall expose any known poisonous substance, whether mixed with food or not, so that the same shall be liable to be eaten by any animal, except on such person's own property, common rat or insect poison placed in suitable containers.

~~8.I.~~ It shall be unlawful for any business (as defined in the city tax code) within the limits of the city to allow any person to sell or give away any animal in front of or on

the property of the business. This provision does not apply to the Sedona Humane Society or its mobile pet adoption program.

**6.05.0780 Keeping of wild animals.**

No wild animal shall be kept or harbored within the city limits except as provided by state law.

**6.05.0890 Inhumane traps.**

A. It is hereby declared to be a public nuisance and it is unlawful for any person, firm or corporation to place, set or maintain any snare or trap in the city other than common mouse traps used indoors, gopher traps placed underground and “humane” traps which detain an animal or bird without inflicting injury upon it. Unlawful traps may be seized by the police chief and destroyed. Notice of intention to destroy such devices must be sent by registered or certified U.S. mail to the last known address of the person from whom seized if known and posted in three conspicuous places in the city. Such trap shall be held for 30 days after such posting and mailing, and, if no action is commenced to recover possession of the trap, it shall be destroyed under direction of the police chief.

B. *Repealed by Ord. 2017-05.*

C. All “humane” traps shall be plainly identified with the name and address of the owner and shall be inspected by the owner or his agent daily.

**6.05.100090-Liability.**

Injury to any person or damage to any property by any animal while at large shall be the full responsibility of the animal’s owner or person responsible for the animal when such injury or damage occurred.

~~**6.05.100 Powers and duties of state agencies.**~~

~~A. The state veterinarian shall designate the type or types of anti-rabies vaccines that may be used for vaccination of animals, the period of time between vaccination and revaccination and the dosage and method of administration of the vaccine.~~

~~B. The State Department of Health Services shall regulate the handling and disposition of animals, other than livestock, that have been bitten by a rabid or suspected rabid animal or are showing symptoms suggestive of rabies. The Arizona Livestock Board shall regulate such animals classed as livestock in such described circumstances.~~

~~C. The State Department of Health Services may require the enforcement officer to submit a record of all animal licenses issued. Additional information deemed necessary to aid in the control of rabies may also be required. The State Department of Health Services may require the enforcement officer to submit a record of all animal licenses~~

~~issued. Additional information deemed necessary to aid in the control of rabies may also be required.~~

#### **6.05.110 Duties of enforcement officer.**

A. The enforcement officer shall:

1. Enforce the provisions of this chapter and the regulations promulgated thereunder;
2. Issue citations for the violation of the provisions of this chapter and the regulations promulgated thereunder. The procedure for the issuance of notices to appear shall be as provided for peace officers in A.R.S. Section [13-3903](#) except that the enforcement officer shall not make an arrest when issuing the notice;
3. Be responsible for declaring a rabies quarantine area within area of jurisdiction, then meeting with the state veterinarian and representatives from the Department of Health Services and the Game and Fish Department to implement an emergency program for the control of rabies.

B. The issuance of citations pursuant to this section shall be subject to the provisions of A.R.S. Section [13-3899](#).

#### **6.05.120 Enforcement.**

The civil and criminal provisions of this chapter shall be enforced by those persons or agencies designated by municipal authority. It is unlawful for any person to interfere with an enforcement officer in the performance of his duties.

#### **6.05.130 Penalties.**

Any person who fails to comply with the requirements of this chapter, or violates any of its provisions, is subject to the penalty provisions of SCC [1.15.010](#).



**ORDINANCE NO. 2019-\_\_**

**AN ORDINANCE OF THE CITY OF SEDONA, ARIZONA, AMENDING THE CITY CODE CHAPTER 6.05 (HUMANE ANIMAL CONTROL); PROVIDING FOR A SAVINGS CLAUSE; AND PROVIDING FOR REPEAL OF ANY ORDINANCE OR PARTS OF ORDINANCES OR CODE PROVISIONS IN CONFLICT HEREWITH.**

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SEDONA, ARIZONA THAT:

Section 1. Amendment of Chapter 6.05 (Humane Animal Control)

That document made a public record by Resolution 2019-\_\_ and entitled "Exhibit A – Chapter 6.05 Humane Animal Control, Proposed Amendments" is hereby approved.

Section 2. Savings Clause

If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remainder of this Ordinance.

Section 3. Repeal

All other code provisions, ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict as of the effective date hereof.

PASSED AND ADOPTED by the Mayor and Council of the City of Sedona, Arizona, this 26<sup>th</sup> day of February, 2019.

\_\_\_\_\_  
Sandra J. Moriarty, Mayor

ATTEST:

\_\_\_\_\_  
Susan L. Irvine, CMC, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Robert Pickels, Jr., City Attorney

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**ORDINANCE NO. 2019-\_\_**

**AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SEDONA, ARIZONA, ADOPTING A PROPOSED AMENDMENT TO THE SEDONA DEVELOPMENT FEE SCHEDULE; PROVIDING FOR A SAVINGS CLAUSE; AND PROVIDING FOR REPEAL OF ANY ORDINANCE OR PARTS OF ORDINANCES OR CODE PROVISIONS IN CONFLICT HEREWITH.**

WHEREAS, it is the intention of the City Council to provide a permitting fee for the keeping of chickens and bees in the City.

NOW THEREFORE BE IT ORDAINED BY THE MAYOR AND THE COUNCIL OF THE CITY OF SEDONA, ARIZONA, THAT:

Section 1: Amendment of Ordinance #2003-11 (Development Fee Schedule)

Ordinance #2003-11 is hereby amended by adding: "Urban Agriculture Permit for the Keeping of Chickens and Bees: \$50.00."

Section 2. Savings Clause

If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remainder of this Ordinance.

Section 3. Repeal

All other code provisions, ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict as of the effective date hereof.

PASSED AND ADOPTED by the Mayor and Council of the City of Sedona, Arizona, this 26<sup>th</sup> day of February, 2019.

\_\_\_\_\_  
Sandra J. Moriarty, Mayor

ATTEST:

\_\_\_\_\_  
Susan L. Irvine, CMC, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Robert L. Pickels, Jr., City Attorney

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**CITY COUNCIL  
AGENDA BILL**

**AB 2465  
February 26, 2019  
Regular Business**

**Agenda Item:** 8b  
**Proposed Action & Subject:** Discussion/possible direction regarding an updated analysis of sales tax dollars generated by residents and visitors

<b>Department</b>	Financial Services
<b>Time to Present</b>	20 minutes
<b>Total Time for Item</b>	60 minutes
<b>Other Council Meetings</b>	N/A
<b>Exhibits</b>	<ul style="list-style-type: none"> <li>A. Resident &amp; Visitor Comparison Summary</li> <li>B. Estimation of Permanent Residents to Total Population of Taxpayers</li> <li>C. Listing of NAICS Codes Allocated Based on Percentage of Residents</li> <li>D. Wastewater Billing Allocations</li> <li>E. Building Permits Allocations</li> <li>F. Prior Allocations</li> <li>G. PowerPoint Presentation</li> </ul>

City Attorney Approval	Reviewed 2/14/19 RLP	<b>Expenditure Required</b>
		\$ 0
City Manager's Recommendation	Discussion and direction only.	<b>Amount Budgeted</b>
		\$ 0
		Account No. N/A (Description)
		Finance Approval <input checked="" type="checkbox"/>

**SUMMARY STATEMENT**

**Background:** The City has shifted its budgeting practices to a program/performance-based methodology in part to gain a better understanding of the total cost of programs and how they are funded. Programs can be funded with the following sources:

- **Program Revenues** – Many programs generate revenues through fees and other charges. In most cases, these revenues are insufficient to fund the entire cost of the program, and other sources are necessary to subsidize a portion of the services provided. Staff will be reviewing the fees and other charges for these programs and the levels at which these programs are subsidized.

- **Indirect Cost Allocations** – Certain programs/departments provide services internally. An indirect cost allocation plan is used to distribute those costs in as fair a representation as possible of the level of benefits received by the other departments and programs.
- **General Revenues** – Taxes and other revenues are used to fund programs that generate insufficient fees or do not charge fees to cover the program costs.

In approximately 2014, an analysis was performed to estimate the portion of sales tax generated by residents compared to visitors. At that time, an estimated 35% of sales taxes was generated by residents and 65% of sales taxes was generated by visitors. While the underlying methodology used was unchanged, updated analyses based on 2015 and 2016 sales tax dollars reflected a slight change in estimates of 34% of sales taxes generated by residents and 66% of sales taxes generated by visitors.

In 2018, the underlying methodology and assumptions were reviewed and revised by a team that included Molly Spangler, Economic Development Director; Jennifer Wesselhoff, Sedona Chamber President/CEO; and Cherie Wright, Financial Services Director.<sup>1</sup> Based on the updated analysis, we estimate that 23% of sales taxes is generated by residents and 77% generated by visitors. The intent of this agenda item is to share the approach that was taken and the results of the revised analysis to the extent possible within the limitations of sales tax confidentiality rules.

### **Approach**

When sales tax reports are filed, the taxpayer reports the taxes owed by both tax category<sup>2</sup> and NAICS code category.<sup>3</sup> A single business may have multiple revenue generators and report taxes under more than one tax category and/or NAICS code. For instance, a restaurant may also have a gift shop that sells a variety of retail items.

The analysis performed was based on the sales tax data as reported by the taxpayers.<sup>4</sup> In a review of the sales taxes data, the tax category seemed to be correctly reported more often than the NAICS code.

Previously, the approach was based on application of assumptions based on each NAICS code category. See Exhibit F for a listing of the allocations used in the prior analysis. In the updated analysis, assumptions are based on the tax categories with only the Retail tax category further analyzed by the various NAICS codes.

<sup>1</sup> To protect the confidentiality of sales tax data, only the Financial Services Director had access to the actual sales tax data, and the discussions within the team were limited to sales tax generation patterns within categories.

<sup>2</sup> The tax categories are established in the Model City Tax Code and include categories such as Restaurant & Bar, Hotel/Motel, Retail, Amusements, etc.

<sup>3</sup> The North American Industry Classification System (NAICS) codes are a collaborative effort by Canada, Mexico and the United States to classify business establishments according to type of economic activity. Some of the NAICS codes are similar to the tax categories, but can provide a lot more detail such as Men's Clothing Stores (448110), Women's Clothing Stores (448120), etc. The six-digit code is grouped by categories. For instance, 4481 represents Clothing Stores and 448 represents Clothing & Accessories Stores. See [www.naics.com](http://www.naics.com) for more information on NAICS codes.

<sup>4</sup> We often find errors in the way that taxpayers file their taxes, and it is up to the taxpayer to make (or not make) any corrections. With the manner in which the analysis was approached, the Financial Services Director believes the impact of misreported sales taxes is minimal.

At the time the 2018 analysis was performed, the most recent fiscal year's tax data available was fiscal year 2016-17. This data was used for the computations in this analysis. The overall percentages by tax category will be applied to total tax dollars collected in future years until it is deemed necessary to review and update the assumptions again.

### **General Assumptions**

The Resident & Visitor Comparison Summary (Exhibit A) summarizes the assumptions made within each tax category. General assumptions were made for each tax category, except as follows:

- For the Retail tax category, taxpayers were identified as either local or not local primarily based on the location zip code.<sup>5</sup> Local taxpayers were then identified as either Uptown or Other based on location address. Within these location parameters, the Retail tax category was analyzed by the various NAICS codes. For NAICS codes where either no other evidence to impact assumptions was apparent or the category was too small to warrant further analysis, a percentage of residents to total resident/visitor population was used.<sup>6</sup>
- For the Commercial Rental Leasing and Licensing for Use tax category and the Rental Leasing and Licensing for Use of Tangible Personal Property tax category, some taxpayers appeared to be paying for short-term rentals incorrectly in this category.<sup>7</sup> The allocation assumption used for these taxpayers was different than the remainder of the taxpayers in this category.
- For the Amusement tax category, taxpayers were separated between those that were assumed to have a tourism focus such as tours compared to those that were assumed to have more of a mixed focus such as movie theaters.

### **General Allocation Methods**

The information used to determine the allocations used in this analysis were as follows:

- Surveys of local businesses
- Analysis of tax data seasonality
  - Assumed lower months were primarily residents or an assumed mix of residents and visitors
  - Assumed incremental amounts above the lower months were primarily visitor-generated
- Team members' knowledge, understanding, and estimations of consumer behavioral trends

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<sup>5</sup> We found several typographical errors in zip codes and whenever an error was identified we corrected the classification between local or not local.

<sup>6</sup> The Listing of NAICS Codes Allocated Based on % of Residents has been provided as Exhibit C.

<sup>7</sup> According to the Model City Tax Code, short-term rentals are classified as transient lodging and are also subject to bed tax.

### ***Restaurant & Bar Allocation Method***

For the Restaurant & Bar tax category, we assessed the following:

- A survey was conducted of 24 restaurants in a variety of locations across the City. Each of the restaurants provided an estimate of the percentage of visitors and percentage of residents that their establishment serves and the total number of seats.
  - Based on the information provided, the unweighted averages were calculated as 18% residents and 82% visitors.
  - We calculated the weighted average based on total number of seats as 16% residents and 84% visitors.
- We identified the lowest month's tax revenues (February) and determined the incremental increases each month over the lowest month. For the fiscal year, tax revenues averaged 36% higher than the lowest month.

The team chose to use the unweighted average of 18% residents and 82% visitors for the Restaurant & Bar category based on the following:

- Visitors also have an impact on tax revenues in the lowest month.
- The team believed the restaurateurs would have the best information on their patrons.
- While a weighted average based on number of seats was calculated, information was not available regarding the frequency that all seats are filled.
- The survey was a nonstatistical sampling of restaurants and bars.
- The team believed the percentage amounts from the unweighted average represented a fair blending of the survey data and the seasonal tax data analysis.

### ***Food Stores Allocation Method***

For the Food Stores NAICS category, we assessed the following:

- A survey was conducted of grocery stores; however, only 2 were able to release any data to us. One respondent estimated its patrons represented 60% residents and 40% visitors. The other respondent estimated its patrons represented 55% residents and 45% visitors during peak seasons and represented 75% residents and 25% visitors during slow seasons.
- We identified the lowest month's tax revenues and determined the incremental increases each month over 75% of the lowest month to include a factor for visitor activity based on the survey results of the one respondent who provided an estimate for slow seasons. For the fiscal year, tax revenues averaged 41% higher than the lowest month.

The team chose to use the seasonal tax data analysis results of 59% residents and 41% visitors for the Food Stores NAICS category based on the following:

- Averaging of the survey data at 63% residents and 37% visitors was very similar to the seasonal analysis percentages.
- We were only able to obtain survey results from 2 respondents which was not necessarily adequate representation of the entire category.
- The team believed the percentage amounts from the seasonal tax data analysis represented a fair blending of the survey data and the seasonal tax data analysis.



- The variation between the survey data and the seasonal tax data analysis was not significant enough to have any impact on the overall results.

### ***Health & Personal Care Stores Allocation Method***

For the Health & Personal Care Stores NAICS category,<sup>8</sup> we identified the lowest two months' tax revenues and determined the incremental increases each month over 75% of those lowest months to include a factor for assumed visitor activity. For the fiscal year, tax revenues averaged 49% higher than those lowest months. Based on these results, we estimated allocations as 51% residents and 49% visitors.

### ***Short-Term Rental (STR) Allocation Method***

For certain residential dwelling activities, we obtained preliminary information from the City's short-term rental monitoring company. We included the listings that were the entire unit and excluded listings that were just rooms. We divided that by the total number of homes according to the Census (6,477) and came up with 27% short-term rentals or 73% resident occupied.

### ***Percentage of Residents Allocation Method***

To determine the total population of taxpayers and the percentage of residents, we used the estimated resident population,<sup>9</sup> an estimate of the visitors from the Chamber, estimated seasonal residents,<sup>10</sup> and a conservative estimate of the daily commuters from the Transportation Master Plan (TMP) data.<sup>11</sup> We used the midpoint of these ranges for our estimate of 40% permanent residents to the total population of taxpayers (residents and visitors). The calculations are included as Exhibit B.

### ***Allocation Percentages and Categories Applied***

The allocation percentages used and the categories to which they were applied were as follows (*Minor categories*<sup>12</sup> are in italics.):

- Restaurant & Bar survey (18% resident, 82% visitor)
  - Restaurant & Bar tax category
  - *Retail and use tax activities for food services*
  - Permit activity related to restaurants and bars
  - Utility billing for restaurants and bars
- Food Stores survey (60% resident, 40% visitor)
  - Retail and use tax activities for food stores (excluding beer, wine, and liquor stores) and *gasoline stations* outside of Uptown
- Health & Personal Care Stores analysis (49% resident, 51% visitor)
  - Retail and use tax activities for health & personal care stores
  - *Permit activity related to drug stores*

<sup>8</sup> The Health & Personal Care Stores NAICS category includes Pharmacies & Drug Stores; Cosmetics, Beauty Supplies, and Perfume Stores; Optical Goods Stores; Food (Health) Supplement Stores; and All Other Health and Personal Care Stores.

<sup>9</sup> DES/AZ Dept of Commerce estimate for 2016.

<sup>10</sup> Based on Census information of housing units without full-time residents and average household and based on assumption that seasonal residents are here approximately 2 months of the year.

<sup>11</sup> The Transportation Master Plan included data on daily weekday and weekend trips.

<sup>12</sup> Any changes to minor categories will have minimal effect on the overall estimation of resident and visitor components.

- Building permits allocation<sup>13</sup> (64% resident, 36% visitor)
  - Prime contracting, *construction contracting speculative builders, construction contracting owner builder, and maintenance/repair/replacement/alteration (MRRRA)* tax categories
  - Retail and use tax activities for *construction* and building materials & supplies
- Wastewater billing allocation<sup>14</sup> (54% resident, 46% visitor)
  - Utilities tax category
  - *Retail activities for utilities*
  - *Permit activity related to utilities*
- Assume all residents (100% resident, 0% visitor)
  - *Retail activities for funeral homes and funeral services*
  - *Permit activity related to churches and office space*
  - Utility billing for *mortuaries, low-income subsidized residential*,<sup>15</sup> standby fees,<sup>16</sup> and *capacity fee payment plans*<sup>17</sup>
- Assume all visitors (0% resident, 100% visitor)
  - Hotel/Motel tax category, including both sales tax and bed tax
  - *Retail and use tax activities for accommodations*
  - *Assumed short-term rentals misclassified in the Commercial Rental Leasing and Licensing for Use tax category and the Rental Leasing and Licensing for Use of Tangible Personal Property tax category*
  - Portion of Amusement tax category assumed to have a tourism focus
  - Retail activities for all Uptown locations except construction and food services activities
  - Permit activity related to accommodations, *photography, and Uptown shopping/restaurants*
  - Utility billing for hotel/motel, *public restrooms, and resorts/cottages/villas*
- Assume 5% residents (5% resident, 95% visitor)
  - *Transporting tax category*
  - *Retail and use tax activities for transportation companies and arts, entertainment & recreation companies outside of Uptown*
  - *Permit activity related to amusements and bike rentals*
- Assume 50% residents (50% resident, 50% visitor)
  - *Retail and use tax activities for personal services (excluding miscellaneous personal services and funeral homes/services) outside of Uptown*
  - *Permit activity related to salons*
  - *Utility billing for fitness/beauty centers and theaters/libraries/churches*

<sup>13</sup> For Construction related tax categories, we performed an analysis of the building permits issued by business type/residential category that used the same assumptions for similar categories in sales tax payments. The Building Permits Allocations table is included as Exhibit E.

<sup>14</sup> For the Utilities tax category, we assumed proportions would be similar to the City's wastewater billing. We used an analysis of the wastewater billing that used the same assumptions for similar categories in sales tax payments. The Wastewater Billing Allocations table is included as Exhibit D.

<sup>15</sup> To qualify for the low-income subsidized residential rate, certain criteria were met including reporting of sources of income.

<sup>16</sup> It was assumed that the property owner of vacant property was part of the resident category instead of visitor.

<sup>17</sup> In the past, some residential customers were allowed to negotiate a payment plan for payment of their capacity fees. This practice is no longer allowed. Since this is a very small category, it was assumed that these agreements were made with residents only.

- Assume 10% visitors for direct visitor purchase and for purchases made by visitor supported businesses (90% resident, 10% visitor)
  - *Vehicle use tax category*
  - *Retail and use tax activities for automotive dealers & parts, home furnishing stores, appliance & electronics stores, professional/scientific/technical services, health care & social assistance, automotive/personal/household goods repairs & maintenance (except electronics/computers/appliance) outside of Uptown*
  - *Permit activity related to medical facilities*
  - Utility billing for professional offices/medical
- Assume 80% residents (80% resident, 20% visitor)
  - *Permit activity related to gyms, libraries*
- Assume 20% residents (20% resident, 80% visitor)
  - *Permit activity related to general retail and spas*
- Short-term rental analysis (73% resident, 27% visitor)
  - Permit activity related to residential
  - Utility billing for *additional dwelling units*, multi-family/apartments, standard residential, low-flow residential, *deferred connection fees*, and *environmental penalty fees*
- Other building permit activity allocations based on specific NAICS code allocations
- Other utility billing allocations based on specific NAICS code allocations
- Overall sales tax allocation (23% resident, 77% visitor)
  - *Region code and license fees tax categories*
  - Permit activity that could not be readily identified based on business type/residential category
  - Utility billing for *City accounts*
- Percentage of residents analysis (40% resident, 60% visitor)
  - All remaining categories not otherwise identified

### **Validation Analysis**

As a means to validate the merit of our allocation assumptions and methods, we performed the following analysis:

We calculated the estimated total sales tax dollars generated by residents and divided by the resident population. We converted this amount to estimated taxable purchases, which resulted in approximately \$14,800 spent annually by each resident on taxable purchases. This represents approximately \$285 spent each week or \$1,235 spent each month by each resident on taxable purchases.

Using the Census average household size of 2.02, each household would spend approximately \$575 each week or \$2,495 spent each month by each resident on taxable purchases.

Based on the average household income of \$56,607,<sup>18</sup> the average household spent approximately 26% of income on taxable purchases. While not a direct comparison, the U.S. Bureau of Economic Analysis estimates that 8% of personal income is spent on durable goods (likely all taxable), 16% on nondurable goods (some not taxable like food), and 54% on services (most not taxable).

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<sup>18</sup> 2016 Census estimate

Based on this analysis, the team believed the estimated 23% of sales taxes generated by residents was reasonable.

**Community Plan Consistent:**  Yes -  No -  Not Applicable

**Board/Commission Recommendation:**  Applicable -  Not Applicable

**Alternative(s):**

**MOTION**

**I move to:** for discussion/possible direction only.

**Resident & Visitor Comparison Summary  
Based on FY2016-17 Sales Taxes**

Activity	Business Code	NAICS Code	NAICS Description	% Local	Comments
<b>RETAIL</b>	<b>017</b>			<b>42%</b>	<b>based on allocations below</b>
All (Uptown, Other Local, & Not Local)		230	Construction	64%	used permits allocation - see separate analysis
All (Uptown, Other Local, & Not Local)		722	Food Services	18%	used unweighted survey average
Uptown		All others		0%	assumed all visitors
Other Local & Not Local		221	Utilities	54%	used wastewater billing allocation - see separate analysis
Other Local & Not Local		441	Automotive Dealers & Parts	90%	assumed 10% visitors for direct visitor purchases and visitor supported businesses
Other Local & Not Local		442	Home Furnishings Stores	90%	assumed 10% visitors for direct visitor purchases and visitor supported businesses
Other Local & Not Local		443	Appliance & Electronics Stores	90%	assumed 10% visitors for direct visitor purchases and visitor supported businesses
Other Local & Not Local		444	Building Materials & Supplies	64%	used permits allocation - see separate analysis
Other Local & Not Local		445	Food Stores	59%	used seasonal tax data analysis
			except BEER, WINE, AND LIQUOR STORES	40%	used % of residents
Other Local & Not Local		446	Health & Personal Care Stores	51%	used seasonal tax data analysis
Other Local & Not Local		447	Gasoline Stations	59%	used same as grocery stores
Other Local & Not Local		480	Transportation	5%	assumed 5% residents
Other Local & Not Local		541	Professional, Scientific & Technical Services	90%	assumed 10% visitors for direct visitor purchases and visitor supported businesses
Other Local & Not Local		621	Health Care & Social Assistance	90%	assumed 10% visitors for direct visitor purchases and visitor supported businesses
Other Local & Not Local		710	Arts, Entertainment & Recreation	5%	assumed 5% residents
Other Local & Not Local		721	Accommodations	0%	assumed all visitors
Other Local & Not Local		811	Automotive, Personal & Household Goods Repairs & Maintenance	90%	assumed 10% visitors for direct visitor purchases and visitor supported businesses
			except ELECTRONICS, COMPUTERS, APPLIANCE	40%	used % of residents
Other Local & Not Local		812	Personal Services	50%	assumed residents 50%
			except MISC PERSONAL SERVICES	40%	used % of residents
			except FUNERAL HOMES AND FUNERAL SERVICES	100%	assumed all residents
Other Local & Not Local		All others		40%	used % of residents
<b>HOTEL/MOTEL ADDITIONAL TAX</b>	<b>144</b>			<b>0%</b>	<b>assumed all visitors</b>
<b>RESTAURANT AND BAR</b>	<b>011</b>			<b>18%</b>	<b>used unweighted survey average</b>
<b>TRANSIENT LODGING &lt;30 DAYS</b>	<b>044</b>			<b>0%</b>	<b>assumed all visitors</b>
<b>CONTRACTING PRIME</b>	<b>015</b>			<b>64%</b>	<b>used permits allocation - see separate analysis</b>
<b>COMMERCIAL RENTAL LEASING AND LICENSING FOR USE</b>	<b>213</b>			<b>38%</b>	<b>based on allocations below</b>
Assumed short-term rentals				0%	assumed all visitors
All Others				40%	used % of residents
<b>AMUSEMENT</b>	<b>012</b>			<b>7%</b>	<b>based on allocations below</b>
Primarily Visitor Used				0%	assumed all visitors
All Others				40%	used % of residents
<b>UTILITIES</b>	<b>004</b>			<b>54%</b>	<b>used wastewater billing allocation - see separate analysis</b>
<b>USE TAX</b>	<b>029</b>			<b>39%</b>	<b>same allocations as Retail categories</b>
<b>RENTAL LEASING AND LICENSING FOR USE OF TPP</b>	<b>214</b>			<b>35%</b>	<b>based on allocations below</b>
Assumed short-term rentals				0%	assumed all visitors
All Others				40%	used % of residents
<b>COMMUNICATIONS</b>	<b>005</b>			<b>40%</b>	<b>used % of residents</b>
<b>VEHICLE USE TAX</b>	<b>450</b>			<b>90%</b>	<b>assumed 10% visitors for direct visitor purchases and visitor supported businesses</b>
<b>CONSTRUCTION CONTRACTING SPECULATIVE BUILDERS</b>	<b>016</b>			<b>64%</b>	<b>used permits allocation - see separate analysis</b>
<b>PUBLISHING</b>	<b>009</b>			<b>40%</b>	<b>used % of residents</b>
<b>TRANSPORTING</b>	<b>006</b>			<b>5%</b>	<b>assumed 5% residents</b>
<b>MRRA AMOUNT</b>	<b>315</b>			<b>64%</b>	<b>used permits allocation - see separate analysis</b>
<b>IN CONJUNCTION WITH REGION CODE PH</b>	<b>000</b>			<b>23%</b>	<b>used overall sales tax allocation</b>
<b>LICENSE FEES</b>	<b>050</b>			<b>23%</b>	<b>used overall sales tax allocation</b>
<b>JOB PRINTING</b>	<b>010</b>			<b>40%</b>	<b>used % of residents</b>
<b>USE TAX FROM INVENTORY</b>	<b>030</b>			<b>36%</b>	<b>same allocations as Retail categories</b>
<b>MINING NONMETAL</b>	<b>002</b>			<b>2%</b>	<b>same allocations as Retail categories</b>
<b>CONSTRUCTION CONTRACTING OWNER BUILDER</b>	<b>037</b>			<b>64%</b>	<b>used permits allocation - see separate analysis</b>
<b>Overall</b>				<b>23%</b>	

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**Estimation of Permanent Residents to Total Population of Taxpayers**

	<b>Estimated Ranges</b>	<b>Lower Range</b>	<b>Mid Range</b>	<b>Higher Range</b>
Residents	10,397	10,397	10,397	10,397
Visitors	8,500-10,500	8,500	9,500	10,500
Seasonal Residents	469	469	469	469
Commuters	5,000-6,000	5,000	5,500	6,000
	<b>Totals</b>	<b>24,366</b>	<b>25,866</b>	<b>27,366</b>
	<b>% Residents</b>	<b>43%</b>	<b>40%</b>	<b>38%</b>

**Estimated Commuters**

	<b>Per TMP</b>	<b>Total Annual Trips</b>
Daily weekday trips	10,979	2,854,540
Daily weekend trips	5,489	1,997,996
Total one-way trips		4,852,536
		÷ 2
Total round trips		2,426,268
Average round trips per day		6,647

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**NAICS Codes Allocated Based on % of Residents**  
**Based on FY2016-17 Sales Taxes**

Local?	Uptown?	3-digit NAICS	3-digit desc	NAICS Code	NAICS desc	% Local
Local	Not	311	Food Manufacturing	311811	RETAIL BAKERIES	40%
Local	Not	311	Food Manufacturing	311900	UNKNOWN	40%
Local	Not	311	Food Manufacturing	311919	OTHER SNACK FOOD MANUFACTURING	40%
Local	Not	315	Apparel & Accessories Manufacturing	315200	CUT AND SEW APPAREL MANUFACTURING	40%
Local	Not	323	Printing	323122	UNKNOWN	40%
Local	Not	325	Chemical Product & Preparation Manufacturing	325411	MEDICINAL AND BOTANICAL MANUFACTURING	40%
Local	Not	327	Nonmetallic Mineral Product Manufacturing	327112	UNKNOWN	40%
Local	Not	332	Fabricated Metal Product Manufacturing	332000	FABRICATED METAL PRODUCT MANUFACTURING	40%
Local	Not	337	Furniture & Household Items Manufacturing	337100	HOUSEHOLD AND INSTITUTIONAL FURNITURE AND KITCHEN CABINET MANUFACTURING	40%
Local	Not	337	Furniture & Household Items Manufacturing	337121	UPHOLSTERED HOUSEHOLD FURNITURE MANUFACTURING	40%
Local	Not	339	Miscellaneous Manufacturing	339900	OTHER MISCELLANEOUS MANUFACTURING	40%
Local	Not	339	Miscellaneous Manufacturing	339914	UNKNOWN	40%
Local	Not	339	Miscellaneous Manufacturing	339950	SIGN MANUFACTURING	40%
Local	Not	339	Miscellaneous Manufacturing	339990	UNKNOWN	40%
Local	Not	420	Wholesale Trade	420000	WHOLESALE TRADE	40%
Local	Not	423	Durable Goods Merchant Wholesalers	423140	MOTOR VEHICLE PARTS (USED) MERCHANT WHOLESALERS	40%
Local	Not	423	Durable Goods Merchant Wholesalers	423390	OTHER CONSTRUCTION MATERIAL MERCHANT WHOLESALERS	40%
Local	Not	423	Durable Goods Merchant Wholesalers	423410	PHOTOGRAPHIC EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS	40%
Local	Not	423	Durable Goods Merchant Wholesalers	423450	MEDICAL DENTAL AND HOSPITAL EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS	40%
Local	Not	423	Durable Goods Merchant Wholesalers	423510	METAL SERVICE CENTERS AND OTHER METAL MERCHANT WHOLESALERS	40%
Local	Not	423	Durable Goods Merchant Wholesalers	423720	WHOLESALERS	40%
Local	Not	423	Durable Goods Merchant Wholesalers	423830	INDUSTRIAL MACHINERY AND EQUIPMENT MERCHANT WHOLESALERS	40%
Local	Not	423	Durable Goods Merchant Wholesalers	423900	MISCELLANEOUS DURABLE GOODS MERCHANT WHOLESALERS	40%
Local	Not	423	Durable Goods Merchant Wholesalers	423940	JEWELRY, WATCH, PRECIOUS STONE, AND PRECIOUS METAL MERCHANT WHOLESALERS	40%
Local	Not	424	Nondurable Goods Merchant Wholesalers	424300	APPAREL PIECE GOODS AND NOTIONS MERCHANT WHOLESALERS	40%
Local	Not	424	Nondurable Goods Merchant Wholesalers	424400	GROCERY AND RELATED PRODUCT MERCHANT WHOLESALERS	40%
Local	Not	424	Nondurable Goods Merchant Wholesalers	424480	FRESH FRUIT AND VEGETABLE MERCHANT WHOLESALERS	40%
Local	Not	424	Nondurable Goods Merchant Wholesalers	424900	MISCELLANEOUS NONDURABLE GOODS MERCHANT WHOLESALERS	40%
Local	Not	424	Nondurable Goods Merchant Wholesalers	424990	OTHER MISCELLANEOUS NONDURABLE GOODS MERCHANT WHOLESALERS	40%
Local	Not	425	Wholesale Electronic Markets, Agents & Brokers	425110	BUSINESS TO BUSINESS ELECTRONIC MARKETS	40%
Local	Not	445	Food Stores	445310	BEER, WINE, AND LIQUOR STORES	40%
Local	Not	448	Clothing & Accessories Stores	448000	CLOTHING AND CLOTHING ACCESSORIES STORES	40%
Local	Not	448	Clothing & Accessories Stores	448100	CLOTHING STORES	40%
Local	Not	448	Clothing & Accessories Stores	448120	WOMEN'S CLOTHING STORES	40%
Local	Not	448	Clothing & Accessories Stores	448140	FAMILY CLOTHING STORES	40%
Local	Not	448	Clothing & Accessories Stores	448150	CLOTHING ACCESSORIES STORES	40%
Local	Not	448	Clothing & Accessories Stores	448210	SHOE STORES	40%
Local	Not	448	Clothing & Accessories Stores	448300	JEWELRY LUGGAGE AND LEATHER GOODS STORES	40%
Local	Not	448	Clothing & Accessories Stores	448310	JEWELRY STORES	40%
Local	Not	451	Hobby, Musical, Book Stores	451000	UNKNOWN	40%
Local	Not	451	Hobby, Musical, Book Stores	451100	SPORTING GOODS HOBBY AND MUSICAL INSTRUMENT STORES	40%
Local	Not	451	Hobby, Musical, Book Stores	451110	SPORTING GOODS STORES	40%
Local	Not	451	Hobby, Musical, Book Stores	451120	HOBBY TOY AND GAME STORES	40%
Local	Not	451	Hobby, Musical, Book Stores	451130	SEWING, NEEDLEWORK, AND PIECE GOODS STORES	40%
Local	Not	451	Hobby, Musical, Book Stores	451140	MUSICAL INSTRUMENT AND SUPPLIES STORES	40%
Local	Not	451	Hobby, Musical, Book Stores	451200	BOOK STORES AND NEWS DEALERS	40%
Local	Not	451	Hobby, Musical, Book Stores	451210	UNKNOWN	40%
Local	Not	451	Hobby, Musical, Book Stores	451211	BOOK STORES	40%
Local	Not	452	General Merchandise Stores	452000	GENERAL MERCHANDISE STORES	40%
Local	Not	452	General Merchandise Stores	452110	UNKNOWN	40%
Local	Not	452	General Merchandise Stores	452900	OTHER GENERAL MERCHANDISE STORES	40%
Local	Not	453	Miscellaneous Retailers	453000	MISCELLANEOUS STORE RETAILERS	40%
Local	Not	453	Miscellaneous Retailers	453100	FLORISTS	40%
Local	Not	453	Miscellaneous Retailers	453110	FLORISTS	40%
Local	Not	453	Miscellaneous Retailers	453200	OFFICE SUPPLIES STATIONERY AND GIFT STORES	40%
Local	Not	453	Miscellaneous Retailers	453210	OFFICE SUPPLIES AND STATIONERY STORES	40%
Local	Not	453	Miscellaneous Retailers	453220	GIFT NOVELTY AND SOUVENIR STORES	40%
Local	Not	453	Miscellaneous Retailers	453310	USED MERCHANDISE STORES	40%
Local	Not	453	Miscellaneous Retailers	453900	OTHER MISCELLANEOUS STORE RETAILERS	40%
Local	Not	453	Miscellaneous Retailers	453910	PET AND PET SUPPLIES STORES	40%
Local	Not	453	Miscellaneous Retailers	453920	ART DEALERS	40%
Local	Not	453	Miscellaneous Retailers	453990	ALL OTHER MISCELLANEOUS STORE RETAILERS	40%
Local	Not	453	Miscellaneous Retailers	453998	ALL OTHER MISCELLANEOUS STORE RETAILERS (EXCEPT TOBACCO STORES)	40%
Local	Not	454	Mail Order/Direct Selling Establishments	454000	NONSTORE RETAILERS	40%
Local	Not	454	Mail Order/Direct Selling Establishments	454110	ELECTRONIC SHOPPING AND MAIL-ORDER HOUSES	40%
Local	Not	454	Mail Order/Direct Selling Establishments	454111	ELECTRONIC SHOPPING	40%
Local	Not	454	Mail Order/Direct Selling Establishments	454113	MAIL-ORDER HOUSES	40%
Local	Not	454	Mail Order/Direct Selling Establishments	454300	DIRECT SELLING ESTABLISHMENTS	40%
Local	Not	454	Mail Order/Direct Selling Establishments	454390	OTHER DIRECT SELLING ESTABLISHMENTS	40%
Local	Not	512	Motion Picture, Video, Sound Production & Distribution	512131	MOTION PICTURE THEATERS (EXCEPT DRIVE-INS)	40%
Local	Not	522	Banking & Lending	522292	REAL ESTATE CREDIT	40%
Local	Not	530	Real Estate Rental & Leasing	530000	REAL ESTATE AND RENTAL AND LEASING	40%
Local	Not	531	Real Estate Rental & Leasing	531000	REAL ESTATE	40%
Local	Not	531	Real Estate Rental & Leasing	531100	LESSORS OF REAL ESTATE	40%
Local	Not	531	Real Estate Rental & Leasing	531120	LESSORS OF NONRESIDENTIAL BUILDINGS EXCEPT MINIWAREHOUSES	40%
Local	Not	531	Real Estate Rental & Leasing	531130	LESSORS OF MINIWAREHOUSES AND SELF STORAGE UNITS	40%
Local	Not	531	Real Estate Rental & Leasing	531190	LESSORS OF OTHER REAL ESTATE PROPERTY	40%
Local	Not	532	Equipment Rental & Leasing	532100	AUTOMOTIVE EQUIPMENT RENTAL AND LEASING	40%
Local	Not	551	Management of Companies & Enterprises	551000	MANAGEMENT OF COMPANIES AND ENTERPRISES	40%

**NAICS Codes Allocated Based on % of Residents  
Based on FY2016-17 Sales Taxes**

Local	Not	561	Administrative & Support Services	561520	UNKNOWN	40%
Local	Not	611	Educational Services	611000	UNKNOWN	40%
Local	Not	611	Educational Services	611430	PROFESSIONAL AND MANAGEMENT DEVELOPMENT TRAINING	40%
Local	Not	811	Automotive, Personal & Household Goods Repairs & Maintenance	811210	ELECTRONIC AND PRECISION EQUIPMENT REPAIR AND MAINTENANCE	40%
Local	Not	811	Automotive, Personal & Household Goods Repairs & Maintenance	811310	ELECTRONIC REPAIR AND MAINTENANCE	40%
Local	Not	811	Automotive, Personal & Household Goods Repairs & Maintenance	811400	PERSONAL AND HOUSEHOLD GOODS REPAIR AND MAINTENANCE	40%
Local	Not	812	Personal Services	812900	OTHER PERSONAL SERVICES	40%
Local	Not	812	Personal Services	812990	ALL OTHER PERSONAL SERVICES	40%
Local	Not	813	Religious, Civic & Social Organizations	813100	RELIGIOUS ORGANIZATIONS	40%
Local	Not	922	Justice, Public Order, & Safety Activities	922160	FIRE PROTECTION	40%
Not Loca (blank)		000	Unknown	000000	UNKNOWN	40%
Not Loca (blank)		110	Agriculture, Forestry, Fishing & Hunting	110000	AGRICULTURE FORESTRY FISHING AND HUNTING	40%
Not Loca (blank)		110	Agriculture, Forestry, Fishing & Hunting	110000	UNKNOWN	40%
Not Loca (blank)		111	Crop Farming	111000	CROP PRODUCTION	40%
Not Loca (blank)		111	Crop Farming	111110	-SOYBEAN FARMING	40%
Not Loca (blank)		111	Crop Farming	111330	UNKNOWN	40%
Not Loca (blank)		111	Crop Farming	111332	GRAPE VINEYARDS	40%
Not Loca (blank)		111	Crop Farming	111420	UNKNOWN	40%
Not Loca (blank)		111	Crop Farming	111422	FLORICULTURE PRODUCTION	40%
Not Loca (blank)		115	Harvesting & Management	115000	SUPPORT ACTIVITIES FOR AGRICULTURE AND FORESTRY	40%
Not Loca (blank)		211	Crude & Gas Extraction	211112	UNKNOWN	40%
Not Loca (blank)		311	Food Manufacturing	311000	FOOD MANUFACTURING	40%
Not Loca (blank)		311	Food Manufacturing	311110	UNKNOWN	40%
Not Loca (blank)		311	Food Manufacturing	311211	FLOUR MILLING	40%
Not Loca (blank)		311	Food Manufacturing	311300	UNKNOWN	40%
Not Loca (blank)		311	Food Manufacturing	311330	UNKNOWN	40%
Not Loca (blank)		311	Food Manufacturing	311340	NONCHOCOLATE CONFECTIONERY MANUFACTURING	40%
Not Loca (blank)		311	Food Manufacturing	311400	UNKNOWN	40%
Not Loca (blank)		311	Food Manufacturing	311800	UNKNOWN	40%
Not Loca (blank)		311	Food Manufacturing	311811	RETAIL BAKERIES	40%
Not Loca (blank)		311	Food Manufacturing	311900	UNKNOWN	40%
Not Loca (blank)		311	Food Manufacturing	311920	COFFEE AND TEA MANUFACTURING	40%
Not Loca (blank)		311	Food Manufacturing	311990	UNKNOWN	40%
Not Loca (blank)		311	Food Manufacturing	311999	ALL OTHER MISCELLANEOUS FOOD MANUFACTURING	40%
Not Loca (blank)		312	Drink & Tobacco Manufacturing	312100	BEVERAGE MANUFACTURING	40%
Not Loca (blank)		312	Drink & Tobacco Manufacturing	312111	SOFT DRINK MANUFACTURING	40%
Not Loca (blank)		312	Drink & Tobacco Manufacturing	312112	BOTTLED WATER MANUFACTURING	40%
Not Loca (blank)		312	Drink & Tobacco Manufacturing	312113	ICE MANUFACTURING	40%
Not Loca (blank)		312	Drink & Tobacco Manufacturing	312130	UNKNOWN	40%
Not Loca (blank)		312	Drink & Tobacco Manufacturing	312130	WINERIES	40%
Not Loca (blank)		312	Drink & Tobacco Manufacturing	312200	TOBACCO MANUFACTURING	40%
Not Loca (blank)		313	Fabric Mills	313300	UNKNOWN	40%
Not Loca (blank)		314	Textile Product Mills	314900	UNKNOWN	40%
Not Loca (blank)		314	Textile Product Mills	314999	ALL OTHER MISCELLANEOUS TEXTILE PRODUCT MILLS	40%
Not Loca (blank)		315	Apparel & Accessories Manufacturing	315000	APPAREL MANUFACTURING	40%
Not Loca (blank)		315	Apparel & Accessories Manufacturing	315200	CUT AND SEW APPAREL MANUFACTURING	40%
Not Loca (blank)		315	Apparel & Accessories Manufacturing	315220	MEN'S AND BOYS' CUT AND SEW APPAREL MANUFACTURING	40%
Not Loca (blank)		315	Apparel & Accessories Manufacturing	315290	UNKNOWN	40%
Not Loca (blank)		315	Apparel & Accessories Manufacturing	315299	UNKNOWN	40%
Not Loca (blank)		315	Apparel & Accessories Manufacturing	315990	APPAREL ACCESSORIES AND OTHER APPAREL MANUFACTURING	40%
Not Loca (blank)		316	Leather Good & Allied Product Manufacturing	316210	FOOTWEAR MANUFACTURING	40%
Not Loca (blank)		321	Wood Product Manufacturing	321000	WOOD PRODUCT MANUFACTURING	40%
Not Loca (blank)		321	Wood Product Manufacturing	321210	UNKNOWN	40%
Not Loca (blank)		321	Wood Product Manufacturing	321999	ALL OTHER MISCELLANEOUS WOOD PRODUCT MANUFACTURING	40%
Not Loca (blank)		322	Paper Product Manufacturing	322000	PAPER MANUFACTURING	40%
Not Loca (blank)		322	Paper Product Manufacturing	322130	PAPERBOARD MILLS	40%
Not Loca (blank)		322	Paper Product Manufacturing	322225	UNKNOWN	40%
Not Loca (blank)		322	Paper Product Manufacturing	322230	STATIONERY PRODUCT MANUFACTURING	40%
Not Loca (blank)		322	Paper Product Manufacturing	322232	UNKNOWN	40%
Not Loca (blank)		322	Paper Product Manufacturing	322299	ALL OTHER CONVERTED PAPER PRODUCT MANUFACTURING	40%
Not Loca (blank)		323	Printing	323000	PRINTING AND RELATED SUPPORT ACTIVITIES	40%
Not Loca (blank)		323	Printing	323100	PRINTING AND RELATED SUPPORT ACTIVITIES	40%
Not Loca (blank)		323	Printing	323110	COMMERCIAL PRINTING (EXCEPT SCREEN AND BOOKS)	40%
Not Loca (blank)		323	Printing	323111	COMMERCIAL PRINTING (EXCEPT SCREEN AND BOOKS)	40%
Not Loca (blank)		323	Printing	323113	COMMERCIAL SCREEN PRINTING	40%
Not Loca (blank)		323	Printing	323115	UNKNOWN	40%
Not Loca (blank)		323	Printing	323116	UNKNOWN	40%
Not Loca (blank)		323	Printing	323119	UNKNOWN	40%
Not Loca (blank)		323	Printing	323122	UNKNOWN	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325131	UNKNOWN	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325200	RESIN SYNTHETIC RUBBER AND ARTIFICIAL SYNTHETIC FIBERS AND FILAMENTS MANUFAC	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325400	PHARMACEUTICAL AND MEDICINE MANUFACTURING	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325410	UNKNOWN	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325411	MEDICINAL AND BOTANICAL MANUFACTURING	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325412	PHARMACEUTICAL PREPARATION MANUFACTURING	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325500	PAINT COATING AND ADHESIVE MANUFACTURING	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325510	PAINT AND COATING MANUFACTURING	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325600	SOAP CLEANING COMPOUND AND TOILET PREPARATION MANUFACTURING	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325610	UNKNOWN	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325611	SOAP AND OTHER DETERGENT MANUFACTURING	40%
Not Loca (blank)		325	Chemical Product & Preparation Manufacturing	325620	TOILET PREPARATION MANUFACTURING	40%

**NAICS Codes Allocated Based on % of Residents  
Based on FY2016-17 Sales Taxes**

Not Loca (blank)	325	Chemical Product & Preparation Manufacturing	325900	OTHER CHEMICAL PRODUCT AND PREPARATION MANUFACTURING	40%
Not Loca (blank)	325	Chemical Product & Preparation Manufacturing	325998	ALL OTHER MISCELLANEOUS CHEMICAL PRODUCT AND PREPARATION MANUFACTURING	40%
Not Loca (blank)	326	Plastics 7 Rubber Product Manufacturing	326100	PLASTICS PRODUCT MANUFACTURING	40%
Not Loca (blank)	326	Plastics 7 Rubber Product Manufacturing	326113	UNLAMINATED PLASTICS FILM AND SHEET (EXCEPT PACKAGING) MANUFACTURING	40%
Not Loca (blank)	326	Plastics 7 Rubber Product Manufacturing	326199	TIRES PLASTICS MANUFACTURING	40%
Not Loca (blank)	326	Plastics 7 Rubber Product Manufacturing	326200	RUBBER PRODUCT MANUFACTURING	40%
Not Loca (blank)	327	Nonmetallic Mineral Product Manufacturing	327110	POTTERY, CERAMICS, AND PLUMBING FIXTURE MANUFACTURING	40%
Not Loca (blank)	327	Nonmetallic Mineral Product Manufacturing	327122	UNKNOWN	40%
Not Loca (blank)	327	Nonmetallic Mineral Product Manufacturing	327210	UNKNOWN	40%
Not Loca (blank)	327	Nonmetallic Mineral Product Manufacturing	327213	GLASS CONTAINER MANUFACTURING	40%
Not Loca (blank)	327	Nonmetallic Mineral Product Manufacturing	327300	CEMENT AND CONCRETE PRODUCT MANUFACTURING	40%
Not Loca (blank)	327	Nonmetallic Mineral Product Manufacturing	327992	GROUND OR TREATED MINERAL AND EARTH MANUFACTURING	40%
Not Loca (blank)	331	Metal Foundries & Manufacturing	331200	STEEL PRODUCT MANUFACTURING FROM PURCHASED STEEL	40%
Not Loca (blank)	331	Metal Foundries & Manufacturing	331310	UNKNOWN	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332210	UNKNOWN	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332211	UNKNOWN	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332212	UNKNOWN	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332300	ARCHITECTURAL AND STRUCTURAL METALS MANUFACTURING	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332313	PLATE WORK MANUFACTURING	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332321	METAL WINDOW AND DOOR MANUFACTURING	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332510	HARDWARE MANUFACTURING	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332810	UNKNOWN	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332900	OTHER FABRICATED METAL PRODUCT MANUFACTURING	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332913	PLUMBING FIXTURE FITTING AND TRIM MANUFACTURING	40%
Not Loca (blank)	332	Fabricated Metal Product Manufacturing	332994	SMALL ARMS, ORDNANCE, AND ORDNANCE ACCESSORIES MANUFACTURING	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333293	UNKNOWN	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333294	FOOD PRODUCT MACHINERY MANUFACTURING	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333298	ALL OTHER INDUSTRIAL MACHINERY MANUFACTURING	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333310	UNKNOWN	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333311	UNKNOWN	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333313	UNKNOWN	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333314	OPTICAL INSTRUMENT AND LENS MANUFACTURING	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333315	UNKNOWN	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333410	UNKNOWN	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333411	UNKNOWN	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333412	UNKNOWN	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333414	HEATING EQUIPMENT (EXCEPT WARM AIR FURNACES) MANUFACTURING	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333515	CUTTING TOOL AND MACHINE TOOL ACCESSORY MANUFACTURING	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333921	ELEVATOR AND MOVING STAIRWAY MANUFACTURING	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333923	OVERHEAD TRAVELING CRANE, HOIST, AND MONORAIL SYSTEM MANUFACTURING	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333993	PACKAGING MACHINERY MANUFACTURING	40%
Not Loca (blank)	333	Machinery & Equipment Manufacturing	333999	ALL OTHER MISCELLANEOUS GENERAL PURPOSE MACHINERY MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334000	COMPUTER AND ELECTRONIC PRODUCT MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334100	COMPUTER AND PERIPHERAL EQUIPMENT MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334110	UNKNOWN	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334119	OTHER COMPUTER PERIPHERAL EQUIPMENT MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334200	COMMUNICATIONS EQUIPMENT MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334210	TELEPHONE APPARATUS MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334220	RADIO AND TELEVISION BROADCASTING AND WIRELESS COMMUNICATIONS EQUIPMENT	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334290	OTHER COMMUNICATIONS EQUIPMENT MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334310	AUDIO AND VIDEO EQUIPMENT MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334410	UNKNOWN	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334419	UNKNOWN	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334419	OTHER ELECTRONIC COMPONENT MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334510	NAVIGATIONAL MEASURING ELECTROMEDICAL AND CONTROL INSTRUMENTS MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334511	SEARCH, DETECTION, NAVIGATION, GUIDANCE, AERONAUTICAL, AND NAUTICAL SYSTEM /	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334514	TOTALIZING FLUID METER AND COUNTING DEVICE MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334516	ANALYTICAL LABORATORY INSTRUMENT MANUFACTURING	40%
Not Loca (blank)	334	Technology & Electronic Component Manufacturing	334611	UNKNOWN	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335000	ELECTRICAL EQUIPMENT APPLIANCE AND COMPONENT MANUFACTURING	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335120	UNKNOWN	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335122	COMMERCIAL, INDUSTRIAL, AND INSTITUTIONAL ELECTRIC LIGHTING FIXTURE	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335129	OTHER LIGHTING EQUIPMENT MANUFACTURING	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335200	HOUSEHOLD APPLIANCE MANUFACTURING	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335210	SMALL ELECTRICAL APPLIANCE MANUFACTURING	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335211	UNKNOWN	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335212	UNKNOWN	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335221	UNKNOWN	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335228	UNKNOWN	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335311	POWER, DISTRIBUTION, AND SPECIALTY TRANSFORMER MANUFACTURING	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335900	OTHER ELECTRICAL EQUIPMENT AND COMPONENT MANUFACTURING	40%
Not Loca (blank)	335	Electrical Equipment & Component Manufacturing	335921	FIBER OPTIC CABLE MANUFACTURING	40%
Not Loca (blank)	336	Transportation Equipment Manufacturing	336100	MOTOR VEHICLE MANUFACTURING	40%
Not Loca (blank)	336	Transportation Equipment Manufacturing	336111	AUTOMOBILE MANUFACTURING	40%
Not Loca (blank)	336	Transportation Equipment Manufacturing	336120	HEAVY DUTY TRUCK MANUFACTURING	40%
Not Loca (blank)	336	Transportation Equipment Manufacturing	336211	MOTOR VEHICLE BODY MANUFACTURING	40%
Not Loca (blank)	336	Transportation Equipment Manufacturing	336320	MOTOR VEHICLE ELECTRICAL AND ELECTRONIC EQUIPMENT MANUFACTURING	40%
Not Loca (blank)	336	Transportation Equipment Manufacturing	336399	UNKNOWN	40%
Not Loca (blank)	336	Transportation Equipment Manufacturing	336400	AEROSPACE PRODUCT AND PARTS MANUFACTURING	40%
Not Loca (blank)	336	Transportation Equipment Manufacturing	336411	AIRCRAFT MANUFACTURING	40%
Not Loca (blank)	336	Transportation Equipment Manufacturing	336990	UNKNOWN	40%

**NAICS Codes Allocated Based on % of Residents  
Based on FY2016-17 Sales Taxes**

Not Loca (blank)	336	Transportation Equipment Manufacturing	336991	MOTORCYCLE, BICYCLE, AND PARTS MANUFACTURING	40%
Not Loca (blank)	337	Furniture & Household Items Manufacturing	337000	FURNITURE AND RELATED PRODUCT MANUFACTURING	40%
Not Loca (blank)	337	Furniture & Household Items Manufacturing	337100	HOUSEHOLD AND INSTITUTIONAL FURNITURE AND KITCHEN CABINET MANUFACTURING	40%
Not Loca (blank)	337	Furniture & Household Items Manufacturing	337100	UNKNOWN	40%
Not Loca (blank)	337	Furniture & Household Items Manufacturing	337110	WOOD KITCHEN CABINET AND COUNTERTOP MANUFACTURING	40%
Not Loca (blank)	337	Furniture & Household Items Manufacturing	337127	INSTITUTIONAL FURNITURE MANUFACTURING	40%
Not Loca (blank)	337	Furniture & Household Items Manufacturing	337211	WOOD OFFICE FURNITURE MANUFACTURING	40%
Not Loca (blank)	337	Furniture & Household Items Manufacturing	337212	CUSTOM ARCHITECTURAL WOODWORK AND MILLWORK MANUFACTURING	40%
Not Loca (blank)	337	Furniture & Household Items Manufacturing	337900	OTHER FURNITURE RELATED PRODUCT MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339000	MISCELLANEOUS MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339100	MEDICAL EQUIPMENT AND SUPPLIES MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339110	MEDICAL EQUIPMENT AND SUPPLIES MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339112	SURGICAL AND MEDICAL INSTRUMENT MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339113	SURGICAL APPLIANCE AND SUPPLIES MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339114	DENTAL EQUIPMENT AND SUPPLIES MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339116	DENTAL LABORATORIES	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339900	OTHER MISCELLANEOUS MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339910	JEWELRY AND SILVERWARE MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339911	UNKNOWN	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339913	UNKNOWN	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339914	UNKNOWN	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339920	SPORTING AND ATHLETIC GOODS MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339932	UNKNOWN	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339943	UNKNOWN	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339950	SIGN MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339990	UNKNOWN	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339991	GASKET, PACKING, AND SEALING DEVICE MANUFACTURING	40%
Not Loca (blank)	339	Miscellaneous Manufacturing	339999	ALL OTHER MISCELLANEOUS MANUFACTURING	40%
Not Loca (blank)	420	Wholesale Trade	420000	WHOLESALE TRADE	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423000	MERCHANT WHOLESALERS DURABLE GOODS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423110	AUTOMOBILE AND OTHER MOTOR VEHICLE MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423120	MOTOR VEHICLE SUPPLIES AND NEW PARTS MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423130	NEW AND USED TIRES	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423200	FURNITURE AND HOME FURNISHING MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423210	FURNITURE MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423220	HOME FURNISHING MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423300	LUMBER AND OTHER CONSTRUCTION MATERIALS MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423320	BRICK, STONE, AND RELATED CONSTRUCTION MATERIAL MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423330	ROOFING SIDING AND INSULATION MATERIAL MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423400	PROFESSIONAL AND COMMERCIAL EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423410	PHOTOGRAPHIC EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423420	OFFICE EQUIPMENT MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423430	WHOLESALE	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423440	OTHER COMMERCIAL EQUIPMENT MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423450		40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423450	MEDICAL DENTAL AND HOSPITAL EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423460	OPHTHALMIC GOODS MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423490	OTHER PROFESSIONAL EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423600	HOUSEHOLD APPLIANCES AND ELECTRICAL AND ELECTRONIC GOODS MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423610	ELECTRICAL APPARATUS AND EQUIPMENT, WIRING SUPPLIES, AND RELATED EQUIPMENT	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423620	UNKNOWN	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423620	WHOLESALE	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423690	OTHER ELECTRONIC PARTS AND EQUIPMENT MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423700	HARDWARE AND PLUMBING AND HEATING EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423710	HARDWARE MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423720	WHOLESALE	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423740	REFRIGERATION EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423800	MACHINERY EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423810	CONSTRUCTION AND MINING (EXCEPT OIL WELL) MACHINERY AND EQUIPMENT	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423830	INDUSTRIAL MACHINERY AND EQUIPMENT MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423850	SERVICE ESTABLISHMENT EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423860	TRANSPORTATION EQUIPMENT AND SUPPLIES (EXCEPT MOTOR VEHICLE) MERCHANT	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423900	MISCELLANEOUS DURABLE GOODS MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423910	SPORTING AND RECREATIONAL GOODS AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423920	TOY AND HOBBY GOODS AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423930	RUBBER SCRAP AND SCRAP TIRES MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423940	JEWELRY, WATCH, PRECIOUS STONE, AND PRECIOUS METAL MERCHANT WHOLESALERS	40%
Not Loca (blank)	423	Durable Goods Merchant Wholesalers	423990	OTHER MISCELLANEOUS DURABLE GOODS MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424000	MERCHANT WHOLESALERS NONDURABLE GOODS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424100	PAPER AND PAPER PRODUCT MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424120	STATIONERY AND OFFICE SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424130	INDUSTRIAL AND PERSONAL SERVICE PAPER MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424200	DRUGS AND DRUGGISTS' SUNDRIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424210	DRUGS AND DRUGGISTS' SUNDRIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424300	APPAREL PIECE GOODS AND NOTIONS MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424310	PIECE GOODS, NOTIONS, AND OTHER DRY GOODS MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424320	MEN'S AND BOYS' CLOTHING AND FURNISHINGS MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424330	WOMEN'S, CHILDREN'S, AND INFANTS' CLOTHING AND ACCESSORIES MERCHANT	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424340	FOOTWEAR MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424400		40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424400	GROCERY AND RELATED PRODUCT MERCHANT WHOLESALERS	40%

**NAICS Codes Allocated Based on % of Residents  
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Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424410	GENERAL LINE GROCERY MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424440	POULTRY AND POULTRY PRODUCT MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424490	OTHER GROCERY AND RELATED PRODUCTS MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424600	CHEMICAL AND ALLIED PRODUCTS MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424690	OTHER CHEMICAL AND ALLIED PRODUCTS MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424720	PETROLEUM AND PETROLEUM PRODUCTS MERCHANT WHOLESALERS (EXCEPT BULK	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424800	BEER WINE AND DISTILLED ALCOHOLIC BEVERAGE MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424820	WINE AND DISTILLED ALCOHOLIC BEVERAGE MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424900	MISCELLANEOUS NONDURABLE GOODS MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424910	FARM SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424920	BOOK, PERIODICAL, AND NEWSPAPER MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424940	TOBACCO AND TOBACCO PRODUCT MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424950	PAINT, VARNISH, AND SUPPLIES MERCHANT WHOLESALERS	40%
Not Loca (blank)	424	Nondurable Goods Merchant Wholesalers	424990	OTHER MISCELLANEOUS NONDURABLE GOODS MERCHANT WHOLESALERS	40%
Not Loca (blank)	425	Wholesale Electronic Markets, Agents & Brokers	425000	WHOLESALE ELECTRONIC MARKETS AND AGENTS AND BROKERS	40%
Not Loca (blank)	425	Wholesale Electronic Markets, Agents & Brokers	425100	UNKNOWN	40%
Not Loca (blank)	425	Wholesale Electronic Markets, Agents & Brokers	425110	BUSINESS TO BUSINESS ELECTRONIC MARKETS	40%
Not Loca (blank)	425	Wholesale Electronic Markets, Agents & Brokers	425120	WHOLESALE TRADE AGENTS AND BROKERS	40%
Not Loca (blank)	445	Food Stores	445300	BEER WINE AND LIQUOR STORES	40%
Not Loca (blank)	445	Food Stores	445310	BEER, WINE, AND LIQUOR STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448000	CLOTHING AND CLOTHING ACCESSORIES STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448000	UNKNOWN	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448100	CLOTHING STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448110	MEN'S CLOTHING STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448120	UNKNOWN	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448120	WOMEN'S CLOTHING STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448130	CHILDREN'S AND INFANTS' CLOTHING STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448130	UNKNOWN	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448140	FAMILY CLOTHING STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448150	CLOTHING ACCESSORIES STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448190	OTHER CLOTHING STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448200	SHOE STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448210	SHOE STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448300	JEWELRY LUGGAGE AND LEATHER GOODS STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448310	JEWELRY STORES	40%
Not Loca (blank)	448	Clothing & Accessories Stores	448320	LUGGAGE AND LEATHER GOODS STORES	40%
Not Loca (blank)	451	Hobby, Musical, Book Stores	451000	UNKNOWN	40%
Not Loca (blank)	451	Hobby, Musical, Book Stores	451100	SPORTING GOODS HOBBY AND MUSICAL INSTRUMENT STORES	40%
Not Loca (blank)	451	Hobby, Musical, Book Stores	451110	SPORTING GOODS STORES	40%
Not Loca (blank)	451	Hobby, Musical, Book Stores	451110	UNKNOWN	40%
Not Loca (blank)	451	Hobby, Musical, Book Stores	451120	HOBBY TOY AND GAME STORES	40%
Not Loca (blank)	451	Hobby, Musical, Book Stores	451120	UNKNOWN	40%
Not Loca (blank)	451	Hobby, Musical, Book Stores	451130	SEWING, NEEDLEWORK, AND PIECE GOODS STORES	40%
Not Loca (blank)	451	Hobby, Musical, Book Stores	451140	MUSICAL INSTRUMENT AND SUPPLIES STORES	40%
Not Loca (blank)	451	Hobby, Musical, Book Stores	451200	BOOK STORES AND NEWS DEALERS	40%
Not Loca (blank)	451	Hobby, Musical, Book Stores	451211	BOOK STORES	40%
Not Loca (blank)	452	General Merchandise Stores	452000	GENERAL MERCHANDISE STORES	40%
Not Loca (blank)	452	General Merchandise Stores	452110	UNKNOWN	40%
Not Loca (blank)	452	General Merchandise Stores	452111	UNKNOWN	40%
Not Loca (blank)	452	General Merchandise Stores	452900	OTHER GENERAL MERCHANDISE STORES	40%
Not Loca (blank)	452	General Merchandise Stores	452910	UNKNOWN	40%
Not Loca (blank)	452	General Merchandise Stores	452990	ALL OTHER GENERAL MERCHANDISE STORES	40%
Not Loca (blank)	453	Miscellaneous Retailers	453000	MISCELLANEOUS STORE RETAILERS	40%
Not Loca (blank)	453	Miscellaneous Retailers	453000	UNKNOWN	40%
Not Loca (blank)	453	Miscellaneous Retailers	453100	FLORISTS	40%
Not Loca (blank)	453	Miscellaneous Retailers	453100	UNKNOWN	40%
Not Loca (blank)	453	Miscellaneous Retailers	453110	FLORISTS	40%
Not Loca (blank)	453	Miscellaneous Retailers	453110	UNKNOWN	40%
Not Loca (blank)	453	Miscellaneous Retailers	453200	OFFICE SUPPLIES STATIONERY AND GIFT STORES	40%
Not Loca (blank)	453	Miscellaneous Retailers	453210	OFFICE SUPPLIES AND STATIONERY STORES	40%
Not Loca (blank)	453	Miscellaneous Retailers	453220	GIFT NOVELTY AND SOUVENIR STORES	40%
Not Loca (blank)	453	Miscellaneous Retailers	453220	UNKNOWN	40%
Not Loca (blank)	453	Miscellaneous Retailers	453310	UNKNOWN	40%
Not Loca (blank)	453	Miscellaneous Retailers	453310	USED MERCHANDISE STORES	40%
Not Loca (blank)	453	Miscellaneous Retailers	453900	OTHER MISCELLANEOUS STORE RETAILERS	40%
Not Loca (blank)	453	Miscellaneous Retailers	453900	UNKNOWN	40%
Not Loca (blank)	453	Miscellaneous Retailers	453910	PET AND PET SUPPLIES STORES	40%
Not Loca (blank)	453	Miscellaneous Retailers	453920	ART DEALERS	40%
Not Loca (blank)	453	Miscellaneous Retailers	453990	ALL OTHER MISCELLANEOUS STORE RETAILERS	40%
Not Loca (blank)	453	Miscellaneous Retailers	453990	UNKNOWN	40%
Not Loca (blank)	453	Miscellaneous Retailers	453998	ALL OTHER MISCELLANEOUS STORE RETAILERS (EXCEPT TOBACCO STORES)	40%
Not Loca (blank)	453	Miscellaneous Retailers	453998	UNKNOWN	40%
Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454000	UNKNOWN	40%
Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454000	NONSTORE RETAILERS	40%
Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454000	UNKNOWN	40%
Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454110	ELECTRONIC SHOPPING AND MAIL-ORDER HOUSES	40%
Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454111	ELECTRONIC SHOPPING	40%
Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454111	UNKNOWN	40%
Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454113	MAIL-ORDER HOUSES	40%
Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454210	VENDING MACHINE OPERATORS	40%
Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454300	DIRECT SELLING ESTABLISHMENTS	40%

**NAICS Codes Allocated Based on % of Residents  
Based on FY2016-17 Sales Taxes**

Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454312	UNKNOWN	40%
Not Loca (blank)	454	Mail Order/Direct Selling Establishments	454390	OTHER DIRECT SELLING ESTABLISHMENTS	40%
Not Loca (blank)	493	Warehousing & Storage	493100	UNKNOWN	40%
Not Loca (blank)	493	Warehousing & Storage	493110	GENERAL WAREHOUSING AND STORAGE	40%
Not Loca (blank)	510	Information	510000	UNKNOWN	40%
Not Loca (blank)	511	Publishers	511000	PUBLISHING INDUSTRIES EXCEPT INTERNET	40%
Not Loca (blank)	511	Publishers	511100	NEWSPAPER PERIODICAL BOOK AND DIRECTORY PUBLISHERS	40%
Not Loca (blank)	511	Publishers	511110	NEWSPAPER PUBLISHERS	40%
Not Loca (blank)	511	Publishers	511120	PERIODICAL PUBLISHERS	40%
Not Loca (blank)	511	Publishers	511130	BOOK PUBLISHERS	40%
Not Loca (blank)	511	Publishers	511140	DIRECTORY AND MAILING LIST PUBLISHERS	40%
Not Loca (blank)	511	Publishers	511190	UNKNOWN	40%
Not Loca (blank)	511	Publishers	511199	ALL OTHER PUBLISHERS	40%
Not Loca (blank)	511	Publishers	511200	SOFTWARE PUBLISHERS	40%
Not Loca (blank)	511	Publishers	511210	SOFTWARE PUBLISHERS	40%
Not Loca (blank)	512	Motion Picture, Video, Sound Production & Distribution	512191	TELEPRODUCTION AND OTHER POSTPRODUCTION SERVICES	40%
Not Loca (blank)	512	Motion Picture, Video, Sound Production & Distribution	512199	OTHER MOTION PICTURE AND VIDEO INDUSTRIES	40%
Not Loca (blank)	513	Unknown	513310	UNKNOWN	40%
Not Loca (blank)	515	Radio, Television, & Cable	515111	RADIO NETWORKS	40%
Not Loca (blank)	515	Radio, Television, & Cable	515200	CABLE AND OTHER SUBSCRIPTION PROGRAMMING	40%
Not Loca (blank)	515	Radio, Television, & Cable	515210	CABLE AND OTHER SUBSCRIPTION PROGRAMMING	40%
Not Loca (blank)	516	Unknown	516110	UNKNOWN	40%
Not Loca (blank)	517	Telecommunications	517000	TELECOMMUNICATIONS	40%
Not Loca (blank)	517	Telecommunications	517100	WIRED TELECOMMUNICATIONS CARRIERS	40%
Not Loca (blank)	517	Telecommunications	517110	UNKNOWN	40%
Not Loca (blank)	517	Telecommunications	517210	UNKNOWN	40%
Not Loca (blank)	517	Telecommunications	517212	CELLULAR AND OTHER WIRELESS TELECOMMUNICATIONS	40%
Not Loca (blank)	517	Telecommunications	517310	UNKNOWN	40%
Not Loca (blank)	517	Telecommunications	517400	SATELLITE TELECOMMUNICATIONS	40%
Not Loca (blank)	517	Telecommunications	517410	SATELLITE TELECOMMUNICATIONS	40%
Not Loca (blank)	517	Telecommunications	517510	UNKNOWN	40%
Not Loca (blank)	517	Telecommunications	517900	OTHER TELECOMMUNICATIONS	40%
Not Loca (blank)	517	Telecommunications	517910	OTHER TELECOMMUNICATIONS	40%
Not Loca (blank)	517	Telecommunications	517910	UNKNOWN	40%
Not Loca (blank)	518	Data Processing, Hosting & Related Services	518000	DATA PROCESSING HOSTING AND RELATED SERVICES	40%
Not Loca (blank)	518	Data Processing, Hosting & Related Services	518111	UNKNOWN	40%
Not Loca (blank)	518	Data Processing, Hosting & Related Services	518112	UNKNOWN	40%
Not Loca (blank)	518	Data Processing, Hosting & Related Services	518210	DATA PROCESSING HOSTING AND RELATED SERVICES	40%
Not Loca (blank)	519	Other Information Services	519000	OTHER INFORMATION SERVICES	40%
Not Loca (blank)	519	Other Information Services	519100	UNKNOWN	40%
Not Loca (blank)	519	Other Information Services	519110	NEWS SYNDICATES	40%
Not Loca (blank)	519	Other Information Services	519190	ALL OTHER INFORMATION SERVICES	40%
Not Loca (blank)	520	Finance & Insurance	520000	UNKNOWN	40%
Not Loca (blank)	522	Banking & Lending	522110	COMMERCIAL BANKING	40%
Not Loca (blank)	522	Banking & Lending	522120	SAVINGS INSTITUTIONS	40%
Not Loca (blank)	522	Banking & Lending	522210	CREDIT CARD ISSUING	40%
Not Loca (blank)	522	Banking & Lending	522220	SALES FINANCING	40%
Not Loca (blank)	522	Banking & Lending	522290	UNKNOWN	40%
Not Loca (blank)	522	Banking & Lending	522300	ACTIVITIES RELATED TO CREDIT INTERMEDIATION	40%
Not Loca (blank)	522	Banking & Lending	522320	FINANCIAL TRANSACTIONS PROCESSING, RESERVE, AND CLEARINGHOUSE ACTIVITIES	40%
Not Loca (blank)	523	Financial Investment Activities	523120	SECURITIES BROKERAGE	40%
Not Loca (blank)	523	Financial Investment Activities	523930	INVESTMENT ADVICE	40%
Not Loca (blank)	524	Insurance Related Activities	524100	INSURANCE CARRIERS	40%
Not Loca (blank)	524	Insurance Related Activities	524113	DIRECT LIFE INSURANCE CARRIERS	40%
Not Loca (blank)	524	Insurance Related Activities	524210	INSURANCE AGENCIES AND BROKERAGES	40%
Not Loca (blank)	524	Insurance Related Activities	524290	UNKNOWN	40%
Not Loca (blank)	524	Insurance Related Activities	524298	ALL OTHER INSURANCE RELATED ACTIVITIES	40%
Not Loca (blank)	530	Real Estate Rental & Leasing	530000	REAL ESTATE AND RENTAL AND LEASING	40%
Not Loca (blank)	531	Real Estate Rental & Leasing	531100	LESSORS OF REAL ESTATE	40%
Not Loca (blank)	531	Real Estate Rental & Leasing	531120	LESSORS OF NONRESIDENTIAL BUILDINGS EXCEPT MINIWAREHOUSES	40%
Not Loca (blank)	531	Real Estate Rental & Leasing	531130	LESSORS OF MINIWAREHOUSES AND SELF STORAGE UNITS	40%
Not Loca (blank)	531	Real Estate Rental & Leasing	531190	LESSORS OF OTHER REAL ESTATE PROPERTY	40%
Not Loca (blank)	531	Real Estate Rental & Leasing	531390	OTHER ACTIVITIES RELATED TO REAL ESTATE	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532000	RENTAL AND LEASING SERVICES	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532112	PASSENGER CAR LEASING	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532200	CONSUMER GOODS RENTAL	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532210	CONSUMER ELECTRONICS AND APPLIANCES RENTAL	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532220	UNKNOWN	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532230	UNKNOWN	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532290	UNKNOWN	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532299	ALL OTHER CONSUMER GOODS RENTAL	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532400	COMMERCIAL AND INDUSTRIAL MACHINERY AND EQUIPMENT RENTAL AND LEASING	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532420	OFFICE MACHINERY AND EQUIPMENT RENTAL AND LEASING	40%
Not Loca (blank)	532	Equipment Rental & Leasing	532490	OTHER COMMERCIAL AND INDUSTRIAL MACHINERY AND EQUIPMENT RENTAL AND	40%
Not Loca (blank)	533	Lessors of Nonfinancial Intangible Assets	533110	LESSORS OF NONFINANCIAL INTANGIBLE ASSETS (EXCEPT COPYRIGHTED WORKS)	40%
Not Loca (blank)	551	Management of Companies & Enterprises	551112	OFFICES OF OTHER HOLDING COMPANIES	40%
Not Loca (blank)	561	Administrative & Support Services	561000	ADMINISTRATIVE AND SUPPORT SERVICES	40%
Not Loca (blank)	561	Administrative & Support Services	561110	OFFICE ADMINISTRATIVE SERVICES	40%
Not Loca (blank)	561	Administrative & Support Services	561400	BUSINESS SUPPORT SERVICES	40%
Not Loca (blank)	561	Administrative & Support Services	561410	DOCUMENT PREPARATION SERVICES	40%
Not Loca (blank)	561	Administrative & Support Services	561421	TELEPHONE ANSWERING SERVICES	40%

**NAICS Codes Allocated Based on % of Residents**  
**Based on FY2016-17 Sales Taxes**

Not Loca (blank)	561	Administrative & Support Services	561431	PRIVATE MAIL CENTERS	40%
Not Loca (blank)	561	Administrative & Support Services	561500	TRAVEL ARRANGEMENT AND RESERVATION SERVICES	40%
Not Loca (blank)	561	Administrative & Support Services	561510	TRAVEL AGENCIES	40%
Not Loca (blank)	561	Administrative & Support Services	561520	UNKNOWN	40%
Not Loca (blank)	561	Administrative & Support Services	561600	INVESTIGATION AND SECURITY SERVICES	40%
Not Loca (blank)	561	Administrative & Support Services	561612	SECURITY GUARDS AND PATROL SERVICES	40%
Not Loca (blank)	561	Administrative & Support Services	561613	ARMORED CAR SERVICES	40%
Not Loca (blank)	561	Administrative & Support Services	561620	UNKNOWN	40%
Not Loca (blank)	561	Administrative & Support Services	561621	SECURITY SYSTEMS SERVICES (EXCEPT LOCKSMITHS)	40%
Not Loca (blank)	561	Administrative & Support Services	561622	LOCKSMITHS	40%
Not Loca (blank)	561	Administrative & Support Services	561700	SERVICES TO BUILDINGS AND DWELLINGS	40%
Not Loca (blank)	561	Administrative & Support Services	561700	UNKNOWN	40%
Not Loca (blank)	561	Administrative & Support Services	561720	JANITORIAL SERVICES	40%
Not Loca (blank)	561	Administrative & Support Services	561790	OTHER SERVICES TO BUILDINGS AND DWELLINGS	40%
Not Loca (blank)	561	Administrative & Support Services	561900	OTHER SUPPORT SERVICES	40%
Not Loca (blank)	561	Administrative & Support Services	561990	ALL OTHER SUPPORT SERVICES	40%
Not Loca (blank)	562	Waste Management Services	562000	WASTE MANAGEMENT AND REMEDIATION SERVICES	40%
Not Loca (blank)	562	Waste Management Services	562211	HAZARDOUS WASTE TREATMENT AND DISPOSAL	40%
Not Loca (blank)	611	Educational Services	611000	UNKNOWN	40%
Not Loca (blank)	611	Educational Services	611110	ELEMENTARY AND SECONDARY SCHOOLS	40%
Not Loca (blank)	611	Educational Services	611310	COLLEGES, UNIVERSITIES, AND PROFESSIONAL SCHOOLS	40%
Not Loca (blank)	611	Educational Services	611600	OTHER SCHOOLS AND INSTRUCTION	40%
Not Loca (blank)	611	Educational Services	611710	EDUCATIONAL SUPPORT SERVICES	40%
Not Loca (blank)	810	Other Services	810000	UNKNOWN	40%
Not Loca (blank)	811	Automotive, Personal & Household Goods Repairs & Maintenance	811200	ELECTRONIC AND PRECISION EQUIPMENT REPAIR AND MAINTENANCE	40%
Not Loca (blank)	811	Automotive, Personal & Household Goods Repairs & Maintenance	811210	ELECTRONIC AND PRECISION EQUIPMENT REPAIR AND MAINTENANCE	40%
Not Loca (blank)	811	Automotive, Personal & Household Goods Repairs & Maintenance	811211	CONSUMER ELECTRONICS REPAIR AND MAINTENANCE	40%
Not Loca (blank)	811	Automotive, Personal & Household Goods Repairs & Maintenance	811212	COMPUTER AND OFFICE MACHINE REPAIR AND MAINTENANCE	40%
Not Loca (blank)	811	Automotive, Personal & Household Goods Repairs & Maintenance	811213	COMMUNICATION EQUIPMENT REPAIR AND MAINTENANCE	40%
Not Loca (blank)	811	Automotive, Personal & Household Goods Repairs & Maintenance	811310	ELECTRONIC REPAIR AND MAINTENANCE	40%
Not Loca (blank)	811	Automotive, Personal & Household Goods Repairs & Maintenance	811412	APPLIANCE REPAIR AND MAINTENANCE	40%
Not Loca (blank)	811	Automotive, Personal & Household Goods Repairs & Maintenance	811490	OTHER PERSONAL AND HOUSEHOLD GOODS REPAIR AND MAINTENANCE	40%
Not Loca (blank)	812	Personal Services	812300	DRYCLEANING AND LAUNDRY SERVICES	40%
Not Loca (blank)	812	Personal Services	812330	UNKNOWN	40%
Not Loca (blank)	812	Personal Services	812331	LINEN SUPPLY	40%
Not Loca (blank)	812	Personal Services	812900	OTHER PERSONAL SERVICES	40%
Not Loca (blank)	812	Personal Services	812920	UNKNOWN	40%
Not Loca (blank)	812	Personal Services	812921	PHOTOFINISHING LABORATORIES (EXCEPT ONE-HOUR)	40%
Not Loca (blank)	812	Personal Services	812990	ALL OTHER PERSONAL SERVICES	40%
Not Loca (blank)	813	Religious, Civic & Social Organizations	813400	CIVIC AND SOCIAL ORGANIZATIONS	40%
Not Loca (blank)	813	Religious, Civic & Social Organizations	813910	BUSINESS ASSOCIATIONS	40%
Not Loca (blank)	813	Religious, Civic & Social Organizations	813920	PROFESSIONAL ORGANIZATIONS	40%
Not Loca (blank)	922	Justice, Public Order, & Safety Activities	922160	FIRE PROTECTION	40%
Not Loca (blank)	N/A	Unknown	N/A	UNKNOWN	40%

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**Allocation of Wastewater Revenues  
Comparison of Resident and Visitor**

<b>CODE</b>	<b>DESCRIPTION</b>	<b>Total Billed</b>	<b>% Local</b>	<b>Local Portion</b>	<b>Comments</b>
ADU	ADD'L DWELLING UNIT	2,643.24	73%	1,929.57	based on STR allocation
ALMT26	ADDL - LAUNDROMAT (#18)	3,570.48	48%	1,713.83	used allocation for retail NAICS #812 local only
ALMT27	ADD'L- LAUNDROMAT (#35)	6,036.48	48%	2,897.51	used allocation for retail NAICS #812 local only
ASRES1	ADD'L SEWER-RESIDENTIAL	705.12	73%	514.74	based on STR allocation
ASRES2	ADD'L SEWER - RESIDENTIAL	1,645.20	73%	1,201.00	based on STR allocation
ASRT	ADD'L SEWER-RETAIL	1,688.89	53%	895.11	used allocation for retail NAICS #44 local only
PSS	PATIO-SEASONAL SEAT	371.85	18%	66.93	used unweighted survey average
SBDIN	SEWER-BAR W/O DINING	225.42	18%	40.58	used unweighted survey average
SCOMMA	SEWER - COMMERCIAL MINIMUM	40,288.56	23%	9,266.37	used overall sales tax allocation
SCOMNO	SEWER-COMMERCIAL MIN - NO USAGE	1,178.96	23%	271.16	used overall sales tax allocation
SCWNR	SEWER - CAR WASH W/ RECYC	7,812.60	40%	3,125.04	used % of residents
SCWSH	SEWER - JEEP/RENTAL CAR WASH	2,752.08	3%	82.56	used allocation for retail NAICS #71 local only
SDRTL	SEWER - DEPT/RETAIL STORES	70,756.51	53%	37,500.95	used allocation for retail NAICS #44 local only
SFERST	SEWER - RESTAURANT S.F. EXTERIO	69,210.01	18%	12,457.80	used unweighted survey average
SFIRST	SEWER RESTAURANT S.F. INDOOR	330,572.90	18%	59,503.12	used unweighted survey average
SFTNS	SEWER - FITNESS/BEAUTY CENTERS	22,661.96	50%	11,330.98	assumed residents 50%
SHOTEL	SEWER - HOTEL/MOTEL	581,600.20	0%	-	assumed all visitors
SHTL2	SEWER-WATER HOTEL	121,516.60	0%	-	assumed all visitors
SLMATE	SEWER - LAUNDROMAT-EFFICIENCY	8,316.00	48%	3,991.68	used allocation for retail NAICS #812 local only
SLMT18	SEWER - LAUNDROMAT (12-18 LB)	1,785.24	48%	856.92	used allocation for retail NAICS #812 local only
SMFAPT	SEWER - MULTI FAMILY/APTS	88,396.75	73%	64,529.63	based on STR allocation
SMKT	SEWER - MARKET	11,572.80	58%	6,712.22	used allocation for retail NAICS #445 local only
SMORT	SEWER - MORTUARIES	4,570.32	100%	4,570.32	assumed all residents
SOFF	SEWER - PROF. OFFICES/MEDICAL	105,722.21	90%	95,149.99	assumed 10% visitors for direct visitor purchases and visitor supported businesses
SPRST	SEWER - PUBLIC RESTROOM	38,961.28	0%	-	assumed all visitors
SRCV	SEWER - RESORT/COTTAGES/VILLAS	458,019.36	0%	-	assumed all visitors
SRDSPL	SEWER - RPR SHP/SRV ST-RV DSP	1,319.76	40%	527.90	used % of residents
SRES1	SEWER - RESIDENTIAL	1,706,221.08	73%	1,245,541.39	based on STR allocation
SRES2	SEWER - RESIDENTIAL LOW FLOW	1,478,543.22	73%	1,079,336.55	based on STR allocation
SRES2R	SEWER-RES. LOW FLOW	502.70	73%	366.97	based on STR allocation
SRSHOP	SEWER - REPAIR SHOPS/SERV STAT	7,647.60	40%	3,059.04	used % of residents
SRST	SEWER - RESTAURANT	788.10	18%	141.86	used unweighted survey average
SRST2	SEWER-WATER RESTAURANT	118,683.28	18%	21,362.99	used unweighted survey average
SRSTRT	SEWER-RESTAURANT	932.40	18%	167.83	used unweighted survey average
SRSUB	SEWER - RESIDENTIAL SUBSIDY	19,547.76	100%	19,547.76	assumed no STR
SSCHC	SEWER-SCHL/COLG-CA	11,787.12	40%	4,714.85	used % of residents
SSCHG	SEWER - SCHL/COLG-GYM-SHR-CAF	76,005.00	40%	30,402.00	used % of residents
SSCHNG	SEWER - SCHL/COLG-W/O GYM-SHWR	13,058.04	40%	5,223.22	used % of residents
STLC	SEWER - THTRS/LBRY/CHURCH	46,391.42	50%	23,195.71	assumed residents 50%
DEFFEE	DEFERRAL FEE	18,367.43	73%	13,408.22	based on STR allocation
SASBF	SEWER STAND BY FEE	395,375.10	100%	395,375.10	assumed all residents/prop owners
ENV	ENVIRONMENTAL PENALTY	31,157.83	73%	22,745.22	based on STR allocation
CAPF10	CAPACITY FEES [UNPAID 10-YR]	2,607.00	100%	2,607.00	assumed no STR
CITYDR	CITY SEWER DEPT RETAIL STORES	438.40	23%	100.83	used overall sales tax allocation
CITYOF	CITY SEWER OFFICES	5,145.36	23%	1,183.43	used overall sales tax allocation
CITYPK	CITY SEWER P & R PUBLIC RR	10,438.40	23%	2,400.83	used overall sales tax allocation
CITYRR	CITY SEWER PUBLIC RESTROOMS	9,851.24	23%	2,265.79	used overall sales tax allocation
CITYRS	CITY SEWER REPAIR SHOPS	578.76	23%	133.11	used overall sales tax allocation
CITYSB	CITY STAND BY FEE	705.12	23%	162.18	used overall sales tax allocation
<b>TOTALS</b>		<b>5,938,673.14</b>		<b>3,192,577.78</b>	<b>54%</b>

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## FY17 PERMITS ISSUED

Category	Sum of Valuation	% Local	Local Portion	Comments
?	1,252,950	23%	288,179	used overall sales tax allocation
accommodations	1,110,036	0%	0	assumed all visitors
amusement	153,000	5%	7,650	assumed 5% residents
bike rentals	9,000	5%	450	assumed 5% residents
cellular	17,000	40%	6,800	used % of residents
chamber	127,848	36%	46,424	\$35k visitor, remainder 50/50
church	2,850	100%	2,850	assumed all residents
city	1,276,542	23%	293,605	used overall sales tax allocation
drug store	30,000	51%	15,300	used seasonal tax data analysis
finance	321,500	40%	128,600	used % of residents
food manufacturing	1,500	13%	195	used allocation for retail NAICS #311 local only
gallery	101,500	18%	18,270	used allocation for retail NAICS #453 local only
grocery	18,000	58%	10,440	used allocation for retail NAICS #445 local only
gym	20,000	80%	16,000	assumed residents 80%
insurance	50,000	40%	20,000	used % of residents
library	25,000	80%	20,000	assumed residents 80%
medical	30,000	90%	27,000	assumed 10% visitors for direct visitor purchases and visitor supported businesses
office space	4,000	100%	4,000	assumed residents 100%
performing arts	137,000	3%	4,110	used allocation for retail NAICS #71 local only
photography	1,000	0%	0	assumed all visitors
residential	30,326,005	73%	22,137,984	based on STR allocation
restaurant	1,169,000	18%	210,420	used allocation for NAICS #722 local only
retail	49,152	20%	9,830	assumed residents 20%
salons	100,000	50%	50,000	assumed residents 50%
school	3,500	40%	1,400	used % of residents
spa	140,000	20%	28,000	assumed residents 20%
uptown shopping	20,000	0%	0	assumed all visitors
uptown shopping/restaurants	183,000	0%	0	assumed all visitors
utilities	6,000	54%	3,240	used wastewater billing allocation - see separate analysis
winery	3,000	40%	1,200	used % of residents
<b>Grand Total</b>	<b>36,688,383</b>		23,351,946	64%

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**City of Sedona**  
**Sales & Bed Tax by NAIC Code**  
**Based on FY 2015-16 Sales Tax Revenues**

NAIC Codes	Description	% Local	Method for Local Allocation
11	Agriculture, Forestry, Fishing & Hunting	100%	Assumes all tax revenue attributable to local residents
21	Mining	100%	Assumes all tax revenue attributable to local residents
22	Utilities	68%	Based on WW Billing \$ percent (50% commercial/84% Residential)
23	Construction	78%	Based on FY14 Permit (Commercial vs. Residential less 2nd homes)
31-33	Manufacturing	100%	Assumes all tax revenue attributable to local residents
42	Wholesale Trade	100%	Assumes all tax revenue attributable to local residents
441	Car & Automotive	90%	Based on product assumes a 10% visitor contribution
442	Home Furnishings	90%	Based on product assumes a 10% visitor contribution
443	Computer & Electronics	95%	Based on product assumes a 5% visitor contribution
444	Building Materials	78%	Based on Construction allocation see NAIC 23 above
445	Food Stores	66%	Based on comparison of high vs. low sales months
446	Drug/Health Food/Supplement Stores	66%	Based on comparison of high vs. low sales months
447	Convenience Stores	74%	Based on comparison of high vs. low sales months
448	Clothing/Jewelry Stores	50%	Based on product and location distribution 50% is visitor contribution
451	Hobbie Stores (Book, Sporting Goods, Musical)	75%	Based on product and location distribution 75% is visitor contribution
452	General/Department Stores	75%	Based on product and location distribution 75% is visitor contribution
453	Gift/Novelty/Art Galleries	5%	Assumes sales attributable predominantly to visitors
454	Mail Order	100%	Assumes all tax revenue attributable to local residents
48-49	Transportation and Warehousing	33%	Based on comparison of high vs. low sales months
51	Information	73%	Based on comparison of high vs. low sales months
52	Finance and Insurance	100%	Assumes all tax revenue attributable to local residents
53	Real Estate Rental and Leasing	50%	Commercial only assumes 50% of business local
54	Professional, Scientific, and Technical Services	100%	Assumes all tax revenue attributable to local residents
55	Management of Companies and Enterprises Administrative and Support and Waste	68%	Based on Utilities allocation see NAIC 22
56	Management and Remediation Services	100%	Assumes all tax revenue attributable to local residents
61	Education Services	100%	Assumes all tax revenue attributable to local residents
62	Health Care and Social Assistance	100%	Assumes all tax revenue attributable to local residents
71	Arts, Entertainment, and Recreation	8%	Based on comparison of local vs. visitor businesses
721	Accommodations	0%	Assumes all tax (sales & bed) revenue attributable to visitors
722	Food Services	28%	Based on comparison of high vs. low sales months
81	Other Services	100%	Assumes all tax revenue attributable to local residents
92	Public Administration	100%	Assumes all tax revenue attributable to local residents
	No NAIC Code	35%	Assumes overall percent applies
	Tax percent attributable to Locals	33.9%	
	Tax percent attributable to Visitors	66.1%	

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**ANALYSIS OF  
SALES TAX DOLLARS  
GENERATED BY  
RESIDENTS AND VISITORS**

City Council Meeting

February 26, 2019

# AGENDA

- Background/Intent of Analysis
- Approach
- General Assumptions
- Allocation Methods
- Allocation Percentages
- Results/Validation Analysis



# **BACKGROUND/ INTENT OF ANALYSIS**

# **GOAL RELATED TO PROGRAM/PERFORMANCE-BASED BUDGETING**

Better Understanding of  
How Programs are  
Funded

# FUNDING OF PROGRAMS

Program Revenues

Indirect Cost Allocations

General Revenues

# TEAM MEMBERS

Molly Spangler,  
Economic Development  
Director

Jennifer Wesselhoff,  
Sedona Chamber  
President/CEO

Cherie Wright,  
Financial Services Director

# TODAY'S INTENT



Share approach taken

Share results

Provide understanding of work performed

# APPROACH

# CATEGORIZATION

Tax Category

NAICS Code  
Category

Caveat: Based on data as reported by the taxpayers.

# **GENERAL ASSUMPTIONS**



# CATEGORIES FURTHER DELINEATED



# ALLOCATION METHODS

# GENERAL ALLOCATION METHODS

Surveys of Local Businesses

Analysis of Tax Data Seasonality

Team Members' Knowledge, Understanding, and Estimations

# RESTAURANT & BAR ALLOCATION METHOD

Surveys of 24 Restaurants

Analysis of Tax Data Seasonality

Used Unweighted Survey Results – 18% Residents, 82% Visitors

# FOOD STORES ALLOCATION METHOD

Surveys of Grocery Stores – 2 Respondents

Analysis of Tax Data Seasonality

Used Season Analysis Results – 59% Residents, 41% Visitors

# HEALTH/PERSONAL CARE STORES ALLOCATION METHOD

Analysis of Tax Data Seasonality

51% Residents, 49% Visitors

# SHORT-TERM RENTAL ALLOCATION METHOD

Preliminary Short-Term Rental Data

Listings for Entire Unit

Total Number of Homes per Census

27% Short-Term Rental, 73% Resident Occupied

# PERCENTAGE OF RESIDENTS ALLOCATION METHOD

Estimated Permanent Residents

Estimated Visitors

Estimated Seasonal Residents

Estimated Daily Commuters

40% Permanent Residents, 60% Visitors



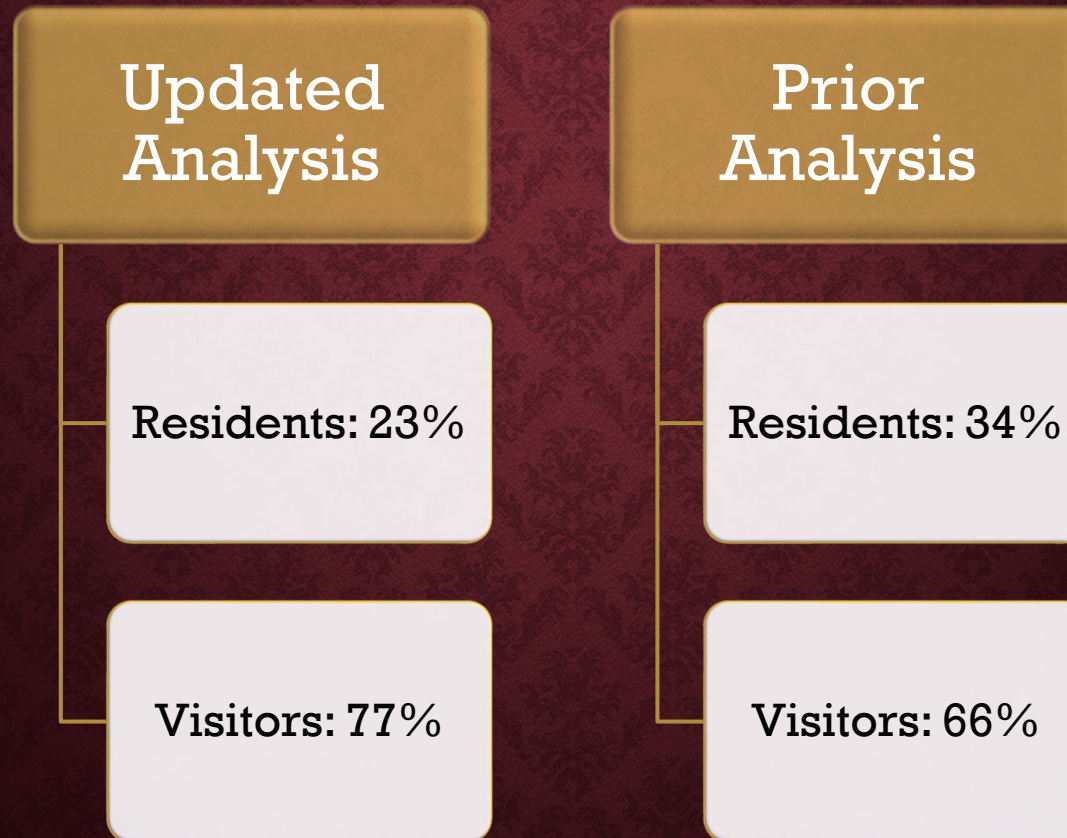
# **ALLOCATION PERCENTAGES**

# ALLOCATIONS BY TAX CATEGORY

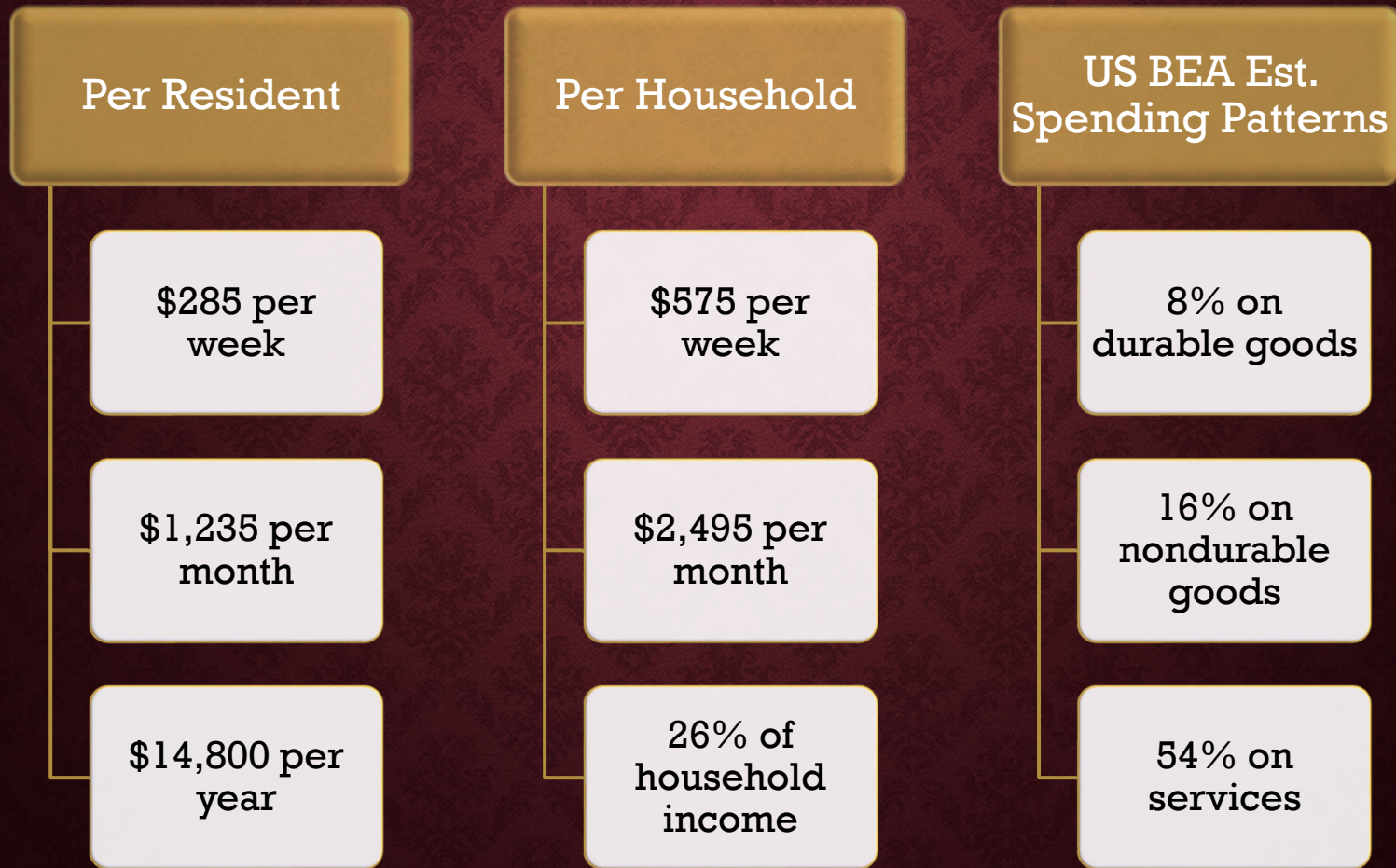
Tax Category	% Resident
Retail	42%
Restaurant & Bar	18%
Transient Lodging Hotel/Motel Additional Tax (Bed Tax)	0%
Contracting Prime Construction Contracting Speculative Builder Maintenance Repair Replacement Alteration Construction Contracting Owner Building	64%
Commercial Rental Leasing and Licensing for Use	38%
Amusement	7%
Utilities	54%
Use Tax	39%
Rental Leasing and Licensing for Use of Tangible Personal Property	35%
Communications Publishing Job Printing	40%
Vehicle Use Tax	90%
Transporting	5%
Region Code License Fees	23%
Use Tax from Inventory	36%
Mining Nonmetal	2%
<b>Overall</b>	<b>23%</b>

# **RESULTS/ VALIDATION ANALYSIS**

# RESULTS



# ESTIMATED TAXABLE SPENDING



The estimated 23% of sales taxes generated by residents was considered reasonable based on this analysis.

**QUESTIONS?**



**CITY COUNCIL  
AGENDA BILL**

**AB 2467  
February 26, 2019  
Regular Business**

**Agenda Item:** 8c  
**Proposed Action & Subject:** Discussion/possible action regarding a Resolution urging the Arizona Legislature to ratify an amendment to the United States Constitution relative to equal rights for men and women.

<b>Department</b>	City Manager’s Office/City Attorney’s Office
<b>Time to Present</b>	5 Minutes
<b>Total Time for Item</b>	60 Minutes
<b>Other Council Meetings</b>	N/A
<b>Exhibits</b>	A. Proposed Resolution

City Attorney Approval	Reviewed 2/14/19 RLP	<b>Expenditure Required</b>
		\$ 0
City Manager’s Recommendation	None.	<b>Amount Budgeted</b>
		\$ 0
		Account No. N/A (Description)
		Finance Approval <input checked="" type="checkbox"/>

**SUMMARY STATEMENT**

**Background:** On March 22, 1972, the Congress of the United States, by a constitutional majority of two-thirds in both houses, adopted a proposition to amend the Constitution of the United States relative to equal rights for men and women (ERA). The deadline for ratification by 38 of the 50 states was extended to June 30, 1982 at which time 35 state ratifications were received. On March 22, 2017, the 45th anniversary of Congress’ submission of the ERA to state legislatures, the Nevada Legislature became the first to ratify the ERA after the expiration of the established deadlines. This was followed by ratification from Illinois on May 30, 2018.

The ERA has now been ratified by 37 of the 38 states. The Arizona Legislature, through Senate Concurrent Resolution (SCR 1006), seeks to become the 38<sup>th</sup> state to ratify the ERA. Passage of this resolution would urge the Arizona Legislature, on behalf of the City of Sedona, to approve SCR 1006. This item was requested by Mayor Moriarty and Councilor Williamson.

**Community Plan Consistent:** Yes - No - Not Applicable

**Board/Commission Recommendation:** Applicable - Not Applicable

**Alternative(s):**

**MOTION**

**I move to:** approve Resolution 2019-\_\_\_, a Resolution of the Mayor and Council of the City of Sedona, Arizona supporting the proposed amendment to the Constitution of the United States relative to equal rights for men and women.



**RESOLUTION NO. 2019-\_\_**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SEDONA,  
ARIZONA, SUPPORTING THE PROPOSED AMENDMENT TO THE CONSTITUTION  
OF THE UNITED STATES RELATIVE TO EQUAL RIGHTS FOR MEN AND WOMEN.**

WHEREAS, on March 22, 1972, the Congress of the United States, in both houses by a constitutional majority of two-thirds in both houses, adopted a proposition to amend the Constitution of the United States relative to equal rights for men and women (ERA); and

WHEREAS, Congress originally set a deadline of March 22, 1979 for ratification, as provided for in Article V of the U.S. Constitution; and

WHEREAS, through 1977, the amendment received 35 of the necessary state ratifications; and

WHEREAS, in 1978, Congress passed a joint resolution with the intent of extending the ratification deadline to June 30, 1982; and

WHEREAS, on March 22, 2017, the 45<sup>th</sup> anniversary of Congress' submission of the ERA to state legislatures, the Nevada Legislature became the first to ratify the ERA after the expiration of the established deadlines; and

WHEREAS, on May 30, 2018, the Illinois General Assembly ratified the ERA; and

WHEREAS, 37 of the required 38 states have now ratified the ERA; and

WHEREAS, in Senate Concurrent Resolution (SCR 1006), the Arizona Legislature seeks to become the 38<sup>th</sup> state to ratify the ERA.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Sedona, Arizona, that the City of Sedona hereby supports SCR 1006 and urges the Arizona Legislature to approve the same so that Arizona may become the 38<sup>th</sup> and final state needed for ratification of the ERA to the Constitution of the United States.

PASSED AND ADOPTED by the Mayor and Council of the City of Sedona, Arizona this 26<sup>th</sup> day of February, 2019.

\_\_\_\_\_  
Sandra J. Moriarty, Mayor

ATTEST:

\_\_\_\_\_  
Susan L. Irvine, CMC, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Robert L. Pickels, Jr., City Attorney

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**CITY COUNCIL  
AGENDA BILL**

**AB 2461  
February 26, 2019  
Regular Business**

**Agenda Item:** 8d  
**Proposed Action & Subject:** Discussion/possible action regarding proposed State legislation and its potential impact on the City of Sedona.

<b>Department</b>	Legal
<b>Time to Present</b>	20 Minutes
<b>Total Time for Item</b>	45 Minutes
<b>Other Council Meetings</b>	January 22, 2019, February 12, 2019
<b>Exhibits</b>	None

City Attorney Approval	Reviewed 2/14/19 RLP	<b>Expenditure Required</b>	\$ 0
City Manager's Recommendation	None.	<b>Amount Budgeted</b>	\$ 0
		Account No. (Description)	N/A
		Finance Approval	<input checked="" type="checkbox"/>

**SUMMARY STATEMENT**

**Background:** During the course of the State Legislative Session, many bills are introduced that have a potential impact on the City of Sedona. The Arizona League of Cities and Towns and City staff routinely monitor bills of interest as they progress through the legislative process.

This item is scheduled to provide a summary update on relevant bills, to answer questions that the City Council may have regarding any individual bill, and to consider the need for the City Council to take a formal position in support or opposition of any particular bill.

In the past, Council has allowed staff and the Mayor to weigh in on issues at the Legislature on behalf of the City through a process established on February 11, 2014. Council will be notified via email of issues on which the City takes a position. Such a practice is a very effective method of ensuring appropriate City involvement with legislative issues when the timing of weighing in on an issue often cannot be delayed until the next Council meeting.

**Community Plan Consistent:**  Yes -  No -  Not Applicable

**Board/Commission Recommendation:**  Applicable -  Not Applicable

**Alternative(s):**

**MOTION**

**I move to:** for informational purposes only, unless there is a preference to take a position on a particular bill.