



City of Phoenix

To: Mayor and City Council

Date: October 4, 2024

From: Jeff Barton
City Manager

Subject: GENERAL FUND REVENUE REPORT – 2 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$264.8 million in August were \$15.4 million or 6.2% higher than the 2023-24 collections of \$249.4 million. The growth however is primarily due to accounting adjustments and accruals in the first month of the fiscal year, which routinely skew actual collections in the non-tax revenue category.

Over the past two years, the City has benefited from inflationary pressures and a growing economy, drawing in greater tax revenue from higher-priced taxable goods, a rise in population and increased wages. **However, the retail category, which is the largest sales tax category, has experienced a significant slowdown since June 2022. In 2023-24, city retail sales tax grew by 3.1%, which is the slowest growth rate since 2012-13. Furthermore, city retail sales tax grew only 1.4% in July and declined by -0.4% in August in the current fiscal year.** According to the July 2024 Joint Legislative Budget Committee Monthly Fiscal Report, the slower growth in retail sales in Arizona appears to be part of a wider, national trend. Per the report, the slower growth in retail sales can be attributed to several factors, including a continued shift in consumer spending from goods to services, slower real (inflation-adjusted) wage growth, depleted excess savings built up during the pandemic, rising credit card debts and higher interest rates to finance big-ticket purchases such as motor vehicles and major household appliances. Furthermore, sales tax collections from contracting, hotels/motels, and restaurants and bars have declined compared to last August.

It's also important to note, year-to-date city sales tax growth of 5.1% is not expected to continue due to SB 1131, which eliminates residential rental sales tax effective January 2025. Additionally, the budgeted growth for 2024-25 of -19.0% in state-shared income tax is due to SB 1828, which lowered the graduated personal income rates to a flat tax of 2.5%. These legislative changes, combined with a slowdown in certain sales tax categories like retail, are the primary reasons why the total GF budgeted revenue for 2024-25 is -3.2%.

Economic conditions continue to be highly uncertain and difficult to predict. Key risk factors include inflation and interest rates, market volatility, elections, global events and geopolitical conflicts, ongoing supply chain disruptions, technological and structural shifts that could impact the labor market, and changes in consumer confidence and spending patterns. Staff will closely monitor monthly revenue data and look to our trusted economic sources over the next few months to develop revised estimates for the current fiscal year and 2025-26. Additionally, staff will also work with the University of Arizona's Economic Business Research Center to update the econometric sales tax model used to estimate sales tax in preparation for the GF Status and Multi-Year Forecast scheduled to be presented to City Council in February 2025.

General Fund Sales Tax (June – July Business Activity)

In the first two months of 2024-25, the combined GF revenue from city and state-shared sales tax was \$163.4 million, reflecting growth of 3.6% compared to 2023-24.

City Sales Tax: Year-to-date (YTD) 2024-25 collections were \$123.2 million, representing 5.1% growth compared to 2023-24.

The accumulative August year-over-year (YOY) growth percentages in key categories of city sales tax include:

- retail: 0.5% (adjusted from -4.3% to 0.5% due to the Arizona Department of Revenue (ADOR) shifting monies from the Use Tax to Retail category, causing an artificial increase in Retail and negative collections in the Use Tax category in August 2023).
- contracting: -5.8%
- restaurants & bars: -0.9%
- hotel/motel: -3.0%
- telecommunications: 3.5%
- commercial property rentals: -0.9%

State-Shared Sales Tax: YTD 2024-25 collections were \$40.2 million, or -0.8% growth compared to 2023-24. However, after accounting for a technical adjustment by ADOR in August 2023, the adjusted growth rate would be 2.2% in August 2024.

The accumulative August YOY growth percentages in key categories of state sales tax include:

- retail: 2.4% (adjusted from -2.2% to 2.4% due to ADOR shifting monies from the Use Tax to the Retail category, causing an artificial increase in the Retail category in August 2023).
- contracting: 0.0%
- restaurants & bars: -0.1%
- hotel/motel: -0.3%
- communications: 5.3%

Table of Contents

Summary of General Fund Revenue	1
General Fund Briefing Charts and Notes	2
City Sales Tax	
General Fund Sales Tax.....	4
Convention Center Sales Tax	8
Sports Facilities Sales Tax	10
Jet Fuel Sales Tax	12
Transportation 2050 Sales Tax	14
Parks and Preserves Sales Tax	17
Neighborhood Protection Sales Tax.....	20
Capital Construction Sales Tax	24
Public Safety Enhancement Sales Tax	26
2007 Public Safety Expansion Sales Tax.....	29
State-Shared Sales Tax	32
Recreational Marijuana Retail Sales Tax	36

SUMMARY OF GENERAL FUND REVENUE
(In Thousands of Dollars)

Revenue Source	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	23-24 Act to 22-23 Act % Change	2 Month Actuals 2023-24	2 Month Actuals 2024-25	% Change from PY	Budget 2024-25	24-25 Budget to 23-24 Actual \$ Change	24-25 Budget to 23-24 Actual % Change
Local Taxes												
Primary Property Tax	\$ 170,210	\$ 182,043	\$ 192,214	\$ 201,050	\$ 206,394	2.7%	\$ (329)	\$ 30	109.1%	\$ 215,419	\$ 9,025	4.4%
Sales Taxes	479,705	536,889	627,072	674,528	707,310	4.9%	117,173	123,174	5.1%	713,778	6,468	0.9%
Privilege License Fees	2,436	2,915	3,467	3,385	3,469	2.5%	397	354	-10.8%	3,503	34	1.0%
Other General Fund Excise Taxes	18,837	19,148	19,277	19,452	19,575	0.6%	3,152	3,175	0.7%	19,800	225	1.1%
Subtotal	\$ 671,188	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	4.3%	\$ 120,393	\$ 126,733	5.3%	\$ 952,500	\$ 15,752	1.7%
Non Taxes												
Licenses & Permits	2,812	2,694	3,022	3,019	2,882	-4.5%	234	285	21.8%	3,064	182	6.3%
Cable Communications	10,369	9,424	8,982	7,979	7,058	-11.5%	(136)	(77)	43.4%	6,580	(478)	-6.8%
Fines & Forfeitures	10,734	9,211	8,109	7,954	8,800	10.6%	1,452	1,540	6.1%	8,271	(529)	-6.0%
Court Default Fee	1,310	1,288	880	885	892	0.8%	142	170	19.7%	846	(46)	-5.2%
Parks & Libraries	5,824	3,790	5,576	6,713	8,865	32.1%	1,401	1,695	21.0%	7,076	(1,789)	-20.2%
Planning	1,589	1,723	1,904	1,690	1,865	10.3%	256	245	-4.3%	2,142	277	14.9%
Police	14,848	12,637	13,841	13,843	17,277	24.8%	2,203	1,269	-42.4%	15,105	(2,172)	-12.6%
Street Transportation	6,155	5,881	4,526	5,375	12,375	100%+	5,592	1,710	-69.4%	8,028	(4,347)	-35.1%
Emergency Transportation	36,706	34,092	46,481	54,832	62,213	13.5%	(21,218)	6,908	100%+	75,990	13,777	22.1%
Hazardous Materials Inspection Fee	1,408	1,464	1,299	1,584	1,524	-3.8%	117	141	20.5%	1,500	(24)	-1.6%
Other Service Charges	22,519	15,026	15,882	37,848	52,491	38.7%	6,994	7,678	9.8%	40,468	(12,023)	-22.9%
All Others	16,254	19,464	21,292	22,177	23,370	5.4%	5,642	3,650	-35.3%	22,933	(437)	-1.9%
Subtotal	\$ 130,528	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,612	21.8%	\$ 2,679	\$ 25,214	100%+	\$ 192,003	\$ (7,609)	-3.8%
State Shared Revenues												
Sales Tax	171,927	201,292	229,901	241,813	249,504	3.2%	40,488	40,167	-0.8%	259,787	10,283	4.1%
Income Tax	214,697	240,237	213,294	308,183	435,754	41.4%	72,626	58,503	-19.4%	353,170	(82,584)	-19.0%
Vehicle License Tax	70,484	79,768	78,695	80,593	83,823	4.0%	13,208	14,205	7.5%	86,148	2,325	2.8%
Subtotal	\$ 457,108	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	22.0%	\$ 126,322	\$ 112,875	-10.6%	\$ 699,105	\$ (69,977)	-9.1%
Subtotal All GF Funds	\$ 1,258,824	\$ 1,378,986	\$ 1,495,712	\$ 1,692,903	\$ 1,905,442	12.6%	\$ 249,394	\$ 264,822	6.2%	\$ 1,843,608	\$ (61,834)	-3.2%
Coronavirus Relief Fund	\$ 48,533	\$ 109,126	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	\$ -	\$ -	NA
TOTAL	\$ 1,307,357	\$ 1,488,112	\$ 1,495,712	\$ 1,692,903	\$ 1,905,442	12.6%	\$ 249,394	\$ 264,822	6.2%	\$ 1,843,608	\$ (61,834)	-3.2%

Change from Prior Year

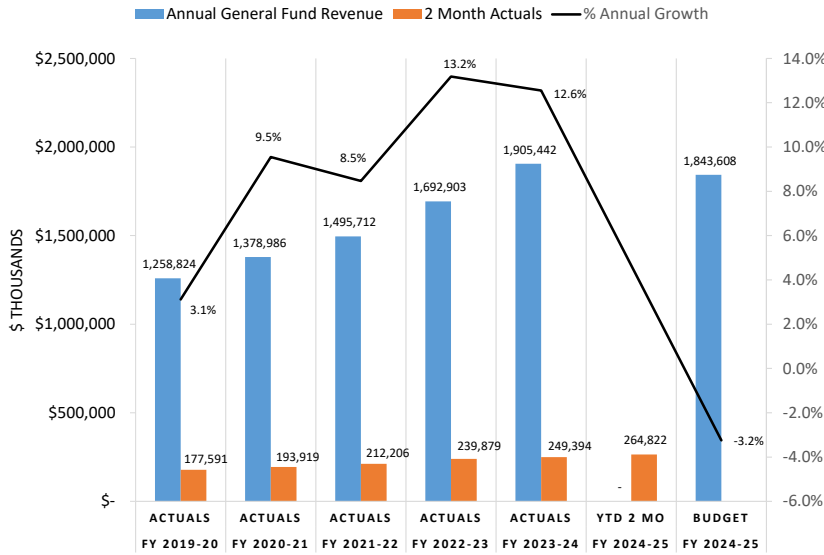
23-24 2 Month Actual Revenue:	\$ 249,394
24-25 2 Month Actual Revenue:	\$ 264,822
Dollars Over/Under Prior Year:	\$ 15,428
Percent Over/Under Prior Year:	6.2%

% Change from Prior Year and Budget

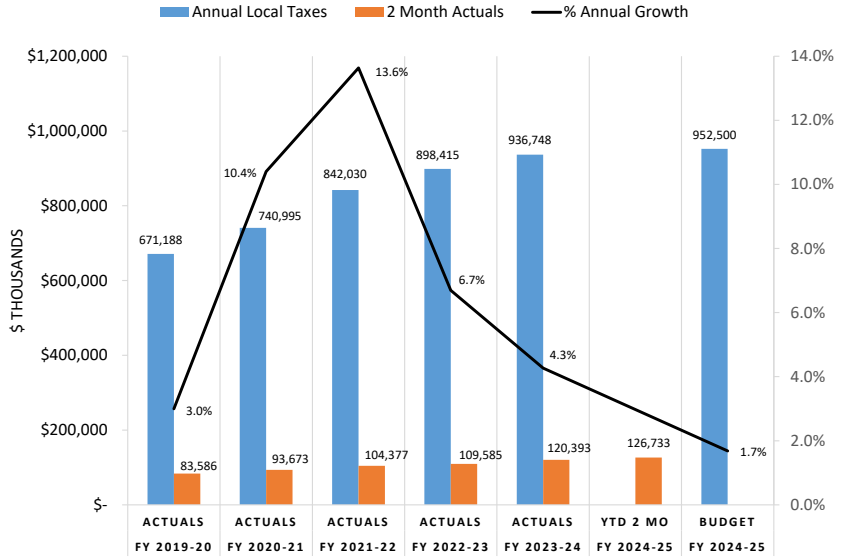
24-25 % Change from Prior Year Actual:	6.2%
24-25 Budget % Change from Prior Year Actual:	-3.2%

General Fund Revenue

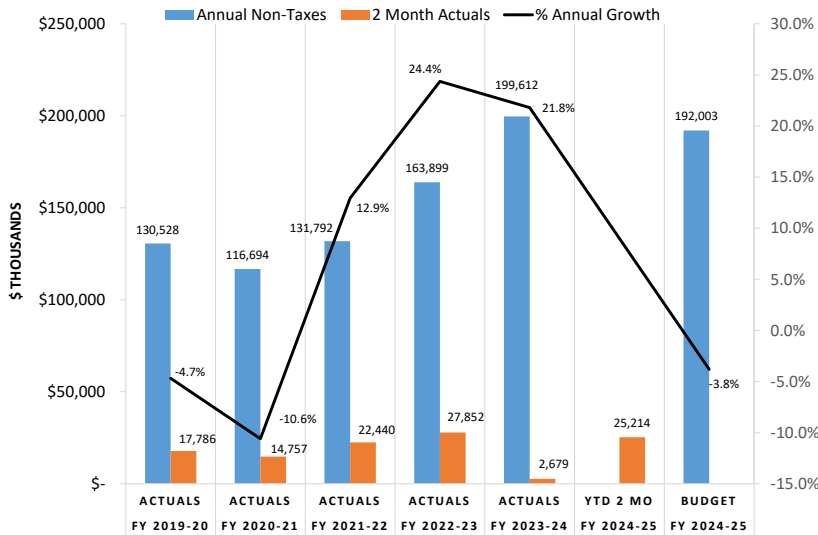
TOTAL GENERAL FUND REVENUE



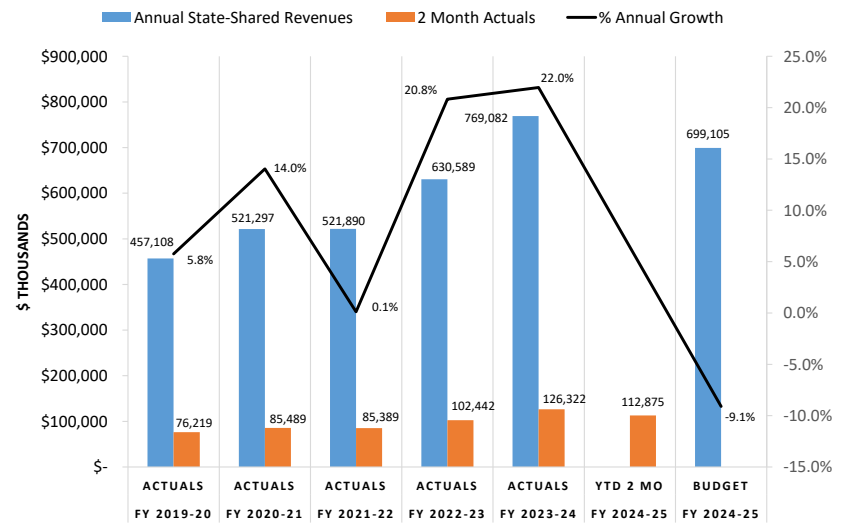
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at two months of \$264.8 million, reflecting a year-over-year (YOY) growth of 6.2%. The growth is primarily due to accounting adjustments and accruals in the first two months of the fiscal year, which routinely skew actual collections in the non-tax revenue category.
- Local taxes represent approximately \$952.5 million, or 51.7% of total GF collections. Local taxes are comprised primarily of property and city sales taxes. City sales taxes include various categories, such as retail/remote sales and contracting. The retail category has experienced a continuous slowdown, with an average growth rate of only 3.2% from June 2022 to August 2024, significantly slower than the YOY monthly growth rates ranging from 10.8% to 23.9% from July 2021 through May 2022. As retail sales tax represents the largest sales tax category, this slowdown will be consistently and closely monitored in the coming months.
- Total non-tax revenues represent approximately \$192.0 million, or 10.4% of total annual GF revenues. The substantial YOY increase of \$22.6 million (100%+ growth) is primarily attributable to accounting adjustments and accruals during the first two months of the fiscal year and routinely skew actual collections in this category.
- State-Shared revenues represent \$699.1 million, or 37.9% of total annual GF collections and are comprised of state sales, income, and vehicle license taxes. Like city retail sales tax, state retail sales tax grew slower, averaging 2.7% from June 2022 through August 2024, compared to double-digit growth rates ranging from 10.5% to 19.7% from July 2021 through May 2022. According to the recent JLBC fiscal report, the slower growth in retail sales in Arizona appears to be part of a wider, national trend. The slower growth in retail sales can be attributed to several factors, including a continued shift in consumer spending from goods to services, slower real (inflation-adjusted) wage growth, depleted excess savings built up during the pandemic, rising credit card debts and higher interest rates to finance big-ticket purchases such as motor vehicles and major household appliances. State shared income tax is trending lower than last year (-19.4%), is based on collections received by the state from two years prior, reflecting the income tax cut, and aligns with the estimate. The YOY state-shared vehicle license tax increased by 7.5% in August 2024.

GENERAL FUND SALES TAX BY MONTH
(In Thousands)
(2+10)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$56,875	\$59,265	\$62,102	9.2%	\$62,102	9.2%	\$0	NA
August	60,298	59,678	61,073	1.3%	61,073	1.3%	0	NA
September	61,850	60,397	0	NA	0	NA	0	NA
October	60,090	60,906	0	NA	0	NA	0	NA
November	58,940	57,994	0	NA	0	NA	0	NA
December	57,188	59,440	0	NA	0	NA	0	NA
January	58,092	67,694	0	NA	0	NA	0	NA
February	57,720	53,515	0	NA	0	NA	0	NA
March	56,149	53,521	0	NA	0	NA	0	NA
April	60,613	63,100	0	NA	0	NA	0	NA
May	58,366	60,292	0	NA	0	NA	0	NA
June	56,496	59,257	0	NA	0	NA	0	NA
Subtotal:	\$702,677	\$715,059	\$123,174	NA	\$123,174	-82.5%	\$0	NA
Year End Adjustments	4,633	(1,281)	0	NA	0	NA	0	NA
TOTAL:	\$707,310	\$713,778	\$123,174	NA	\$123,174	-82.6%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$123,174
YTD Budget:	118,943
Dollars Over/Under:	\$4,231
Percent Over/Under:	3.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$123,174
YTD Prior Year Actual:	117,173
Dollars Over/Under:	6,001
Percent Over/Under:	5.1%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	626	672	750	765	961	899	731	579	804	1,229	1,007	975	9,998	9,998	1.8%
(% change from prior year)	-10.2%	-19.7%	12.1%	0.3%	-27.1%	12.6%	31.8%	-3.7%	3.3%	11.3%	27.9%	6.2%	1.8%		
Commercial Property Rental	5,086	4,738	4,651	5,190	5,040	5,056	5,408	4,936	4,796	5,787	5,118	5,989	61,796	61,796	0.1%
(% change from prior year)	1.7%	-3.5%	7.1%	-1.1%	-6.0%	4.7%	5.0%	0.4%	7.3%	-7.6%	3.4%	-4.3%	0.1%		
Construction Contracting	3,860	2,929	4,126	4,038	3,932	3,617	4,514	3,199	3,927	4,232	4,202	4,103	46,679	46,679	7.3%
(% change from prior year)	2.2%	-14.7%	3.8%	-0.6%	2.7%	10.5%	24.9%	-2.8%	6.3%	20.1%	16.9%	18.5%	7.3%		
Hotel/Motel Lodging	949	840	670	859	1,148	1,130	968	1,275	1,690	1,890	1,428	1,106	13,954	13,954	-16.9%
(% change from prior year)	-1.6%	-4.4%	-25.5%	-17.0%	-21.7%	-18.3%	-12.9%	-23.0%	-17.2%	-17.6%	-19.1%	-14.9%	-16.9%		
Job Printing	101	89	45	51	69	45	48	49	54	50	47	43	691	691	-15.3%
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%		
Other Utilities	10,354	12,774	10,759	8,258	6,565	5,880	3,430	5,945	5,247	5,269	5,300	5,898	85,679	85,679	-1.7%
(% change from prior year)	48.2%	-2.6%	-20.9%	-10.7%	-18.9%	-6.2%	-5862.2%	-18.1%	-12.5%	-6.7%	-9.0%	13.1%	-1.7%		
Penalty & Interest	306	307	313	310	326	391	361	349	537	422	333	332	4,287	4,287	1.9%
(% change from prior year)	-3.3%	-15.1%	16.2%	-2.9%	21.9%	22.0%	1.1%	-25.4%	-16.9%	36.2%	-0.2%	39.5%	1.9%		
Publishing	8	5	1	3	2	1	10	4	6	1	10	2	53	53	-42.5%
(% change from prior year)	20.1%	93.7%	-46.2%	7.3%	-5.7%	17.8%	-33.5%	-44.0%	-68.7%	53.2%	-70.5%	257.2%	-42.5%		
Rentals of Personal Property	2,754	2,641	2,641	3,990	2,981	3,798	3,090	3,353	3,045	3,703	3,447	3,134	38,577	38,577	13.2%
(% change from prior year)	8.8%	7.1%	3.5%	39.2%	1.6%	43.4%	4.2%	17.9%	8.7%	8.6%	7.0%	10.6%	13.2%		
Residential Property Rental ^{1/}	4,032	3,636	3,258	3,393	3,107	3,514	3,759	0	0	0	0	0	24,699	24,699	-45.1%
(% change from prior year)	13.0%	5.6%	-8.2%	-14.0%	-11.0%	-12.1%	-14.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	3,094	2,703	2,894	3,144	3,437	3,227	3,469	3,297	3,516	4,005	3,781	3,573	40,140	40,140	4.7%
(% change from prior year)	4.0%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.8%	7.3%	4.7%		
Retail Sales ^{2/}	27,491	26,545	28,394	28,738	28,782	29,194	36,475	29,026	28,051	32,263	31,245	29,620	355,826	355,826	8.0%
(% change from prior year)	1.4%	-9.6%	8.1%	2.2%	12.3%	6.1%	12.6%	8.6%	10.6%	19.0%	13.2%	12.7%	8.0%		
Telecommunication and Cable TV	839	817	839	859	833	814	869	817	847	980	862	754	10,131	10,131	4.9%
(% change from prior year)	5.3%	1.6%	4.1%	5.1%	6.0%	4.4%	1.7%	0.3%	8.7%	19.0%	7.1%	-5.1%	4.9%		
Transportation	0	0	0	0	0	0	0	0	9	0	0	2	11	11	17.9%
(% change from prior year)	-49.4%	15.2%	-79.8%	-75.1%	-77.8%	-69.5%	-60.0%	-82.6%	-82.0%	2464.3%	-80.0%	-68.3%	17.9%		
Use Tax ^{2/}	2,600	2,376	1,725	1,489	1,551	1,601	2,456	1,709	1,785	1,840	1,705	1,700	22,537	22,537	3.1%
(% change from prior year)	25.1%	205.6%	-18.5%	163.4%	-34.6%	-29.7%	-27.8%	-23.1%	-24.5%	-20.3%	-21.6%	-23.9%	3.1%		
Total	62,102	61,073	61,066	61,087	58,735	59,167	65,589	54,539	54,314	61,671	58,486	57,233	715,059	715,059	1.8%
(% change from prior year)	9.2%	1.3%	-1.3%	1.7%	-0.3%	3.5%	12.9%	-5.5%	-3.3%	1.7%	0.2%	1.3%	1.8%		

^{1/} The projected 100% negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the sales tax growth in August 2024 (FY 2024-25) would have been -0.4% for Retail, and 17.2% for Use Tax category.

GASB	(1,281)	(1,281)	-100%+
Year-End Adjustments	0	0	-100.0%
Total	713,778	713,778	0.9%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
August 2024

Category	2023-24	2024-25			Actual/Actual		Actual/Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$837	\$753	\$753	\$672	-\$165	-19.7%	-\$81	-10.8%
Commercial Property Rental	4,912	6,350	6,350	4,738	(174)	-3.5%	(1,612)	-25.4%
Construction Contracting	3,432	3,371	3,371	2,929	(503)	-14.7%	(442)	-13.1%
Hotel/Motel Lodging	879	696	696	840	(39)	-4.4%	144	20.7%
Job Printing	61	57	57	89	28	45.9%	32	56.1%
Other Utilities	13,109	9,567	9,567	12,774	(335)	-2.6%	3,207	33.5%
Penalty & Interest	362	404	404	307	(55)	-15.2%	(97)	-24.0%
Publishing	2	13	13	5	3	150.0%	(8)	-61.5%
Rentals of Personal Property	2,465	2,557	2,557	2,641	176	7.1%	84	3.3%
Residential Property Rentals	3,444	3,288	3,288	3,636	192	5.6%	348	10.6%
Restaurants & Bars	2,873	2,807	2,807	2,703	(170)	-5.9%	(104)	-3.7%
Retail Sales ^{1/}	29,367	27,285	27,285	26,545	(2,822)	-9.6%	(740)	-2.7%
Telecommunication and Cable TV	805	870	870	817	12	1.5%	(53)	-6.1%
Transportation	0	-	-	-	(0)	-100.0%	-	NA
Use ^{1/}	(2,251)	1,660	1,660	2,376	4,627	205.6%	716	43.1%
TOTAL	\$60,298	\$59,678	\$59,678	\$61,073	\$775	1.3%	\$1,395	2.3%

^{1/} In August 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the sales tax growth in August 2024 (FY 2024-25) would have been -0.4% for Retail, and 17.2% for Use Tax category.

**GENERAL FUND SALES TAX CATEGORY ANALYSIS
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2024-25 ACTUALS COMPARED TO 2023-24
(2+10)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget
Amusements	-10.1%	-15.4%	---	---	---	---	---	---	---	---	---	---	1.8%
Commercial Property Rental	1.7%	-0.9%	---	---	---	---	---	---	---	---	---	---	0.1%
Construction Contracting	2.2%	-5.8%	---	---	---	---	---	---	---	---	---	---	7.3%
Hotel/Motel Lodging	-1.7%	-3.0%	---	---	---	---	---	---	---	---	---	---	-16.9%
Job Printing	98.0%	69.6%	---	---	---	---	---	---	---	---	---	---	-15.2%
Other Utilities	48.2%	15.1%	---	---	---	---	---	---	---	---	---	---	-1.7%
Penalty & Interest	-3.4%	-9.7%	---	---	---	---	---	---	---	---	---	---	1.9%
Publishing	14.3%	44.4%	---	---	---	---	---	---	---	---	---	---	-42.4%
Rentals of Personal Property	8.7%	7.9%	---	---	---	---	---	---	---	---	---	---	13.2%
Residential Property Rentals	13.0%	9.4%	---	---	---	---	---	---	---	---	---	---	-45.1%
Restaurants & Bars	4.0%	-0.9%	---	---	---	---	---	---	---	---	---	---	4.7%
Retail Sales ^{1/}	1.4%	-4.3%	---	---	---	---	---	---	---	---	---	---	8.0%
Telecommunication and Cable TV	5.4%	3.5%	---	---	---	---	---	---	---	---	---	---	4.9%
Transportation	-100.0%	-100.0%	---	---	---	---	---	---	---	---	---	---	2.8%
Use Tax ^{1/}	25.1%	2976.5%	---	---	---	---	---	---	---	---	---	---	3.1%
TOTAL	9.2%	5.1%	---	---	---	---	---	---	---	---	---	---	1.8%

^{1/} In August 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the cumulative YTD growth rates for Retail and Use Tax categories are 0.5% and 21.2%, respectively.

CONVENTION CENTER SALES TAX BY MONTH
(In Thousands)
(2+10)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$6,664	\$7,142	\$6,812	2.2%	\$6,812	2.2%	\$0	NA
August	6,133	6,125	5,647	-7.9%	5,647	-7.9%	0	NA
September	6,231	6,508	0	NA	0	NA	0	NA
October	7,099	6,961	0	NA	0	NA	0	NA
November	7,732	7,831	0	NA	0	NA	0	NA
December	6,975	7,890	0	NA	0	NA	0	NA
January	7,038	8,024	0	NA	0	NA	0	NA
February	7,443	7,283	0	NA	0	NA	0	NA
March	8,578	8,998	0	NA	0	NA	0	NA
April	9,218	10,590	0	NA	0	NA	0	NA
May	8,213	9,209	0	NA	0	NA	0	NA
June	7,187	8,600	0	NA	0	NA	0	NA
Subtotal:	\$88,511	\$95,161	\$12,459	NA	\$12,459	-85.9%	\$0	NA
Year End Adjustment	681	355	0	NA	0	NA	0	NA
TOTAL:	\$89,192	\$95,516	\$12,459	NA	\$12,459	-86.0%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$12,459
YTD Budget:	13,267
Dollars Over/Under:	(\$808)
Percent Over/Under:	-6.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$12,459
YTD Prior Year Actual:	12,797
Dollars Over/Under:	(338)
Percent Over/Under:	-2.6%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals	
Advertising	223	197	130	177	180	309	173	105	124	158	101	115	1,992	1,992	-0.7%	
(% change from prior year)	-10.3%	32.4%	-2.7%	-8.6%	10.7%	115.7%	-30.2%	-2.0%	-11.1%	-14.7%	-32.8%	-21.0%	-0.7%			
Construction Contracting	2,757	2,092	2,947	2,884	2,809	2,583	3,224	2,285	2,805	3,023	3,001	2,931	33,342	33,342	7.3%	
(% change from prior year)	2.2%	-14.7%	3.8%	-0.6%	2.7%	10.5%	24.9%	-2.8%	6.3%	20.1%	16.9%	18.5%	7.3%			
Hotel/Motel Lodging	1,543	1,360	1,526	1,958	2,615	2,575	2,204	2,906	3,850	4,307	3,253	2,519	30,616	30,616	11.8%	
(% change from prior year)	-0.4%	-5.2%	21.3%	8.9%	8.2%	12.9%	22.6%	8.4%	15.3%	13.9%	12.5%	17.4%	11.8%			
Job Printing	72	63	32	37	49	32	34	35	39	36	34	31	494	494	-15.3%	
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%			
Publishing	6	3	1	2	1	1	7	3	4	1	7	1	38	38	-42.5%	
(% change from prior year)	20.1%	93.7%	-46.2%	7.3%	-5.7%	17.8%	-33.5%	-44.0%	-68.7%	53.2%	-70.5%	257.2%	-42.5%			
Restaurant and Bars	2,210	1,931	2,067	2,246	2,455	2,305	2,478	2,355	2,511	2,861	2,701	2,552	28,671	28,671	4.7%	
(% change from prior year)	4.0%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.5%	7.3%	4.7%			
Transportation	0	0	0	0	0	0	0	0	0	6	0	0	8	8	17.9%	
(% change from prior year)	-49.4%	15.2%	-79.8%	-75.1%	-77.8%	-69.5%	-60.0%	-82.6%	-82.0%	2464.3%	-80.0%	-68.3%	17.9%			
Total	6,812	5,647	6,703	7,304	8,110	7,805	8,121	7,688	9,333	10,391	9,097	8,150	95,161	95,161	7.5%	
(% change from prior year)	2.2%	-7.9%	7.6%	2.9%	4.9%	11.9%	15.4%	3.3%	8.8%	12.7%	10.8%	13.4%	7.5%			
													GASB	355	355	-47.9%
													Total	95,516	95,516	7.1%

SPORTS FACILITIES SALES TAX BY MONTH
(In Thousands)
(2+10)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$1,822	\$2,009	\$1,925	5.7%	\$1,925	5.7%	\$0	NA
August	1,655	1,715	1,621	-2.1%	1,621	-2.1%	0	NA
September	1,523	1,698	0	NA	0	NA	0	NA
October	1,985	2,033	0	NA	0	NA	0	NA
November	2,658	2,722	0	NA	0	NA	0	NA
December	2,515	2,720	0	NA	0	NA	0	NA
January	2,116	2,299	0	NA	0	NA	0	NA
February	2,534	2,625	0	NA	0	NA	0	NA
March	3,199	3,467	0	NA	0	NA	0	NA
April	4,198	4,476	0	NA	0	NA	0	NA
May	3,191	3,737	0	NA	0	NA	0	NA
June	2,504	3,060	0	NA	0	NA	0	NA
Subtotal:	\$29,900	\$32,561	\$3,546	NA	\$3,546	-88.1%	\$0	NA
Year End Adjustment	32	107	0	NA	0	NA	0	NA
TOTAL:	\$29,932	\$32,668	\$3,546	-88.2%	\$3,546	-88.2%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$3,546
YTD Budget:	3,724
Dollars Over/Under:	(\$178)
Percent Over/Under:	-4.8%

Actual vs. Prior Year

YTD Actual Revenue:	\$3,546
YTD Prior Year Actual:	3,477
Dollars Over/Under:	69
Percent Over/Under:	2.0%

JET FUEL SALES TAX BY MONTH
(In Thousands)
(2+10)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$52	\$57	\$68	30.8%	\$68	30.8%	\$0	NA
August	41	49	24	-41.5%	24	-41.5%	0	NA
September	46	47	0	NA	0	NA	0	NA
October	47	47	0	NA	0	NA	0	NA
November	57	49	0	NA	0	NA	0	NA
December	51	62	0	NA	0	NA	0	NA
January	45	63	0	NA	0	NA	0	NA
February	197	254	0	NA	0	NA	0	NA
March	93	67	0	NA	0	NA	0	NA
April	126	127	0	NA	0	NA	0	NA
May	63	84	0	NA	0	NA	0	NA
June	53	57	0	NA	0	NA	0	NA
Subtotal:	\$874	\$963	\$92	NA	\$92	-89.5%	\$0	NA
Year End Adjustment	9	1	0	NA	0	NA	0	NA
TOTAL:	\$883	\$964	\$92	NA	\$92	-89.6%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$92
YTD Budget:	106
Dollars Over/Under:	(\$14)
Percent Over/Under:	-13.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$92
YTD Prior Year Actual:	93
Dollars Over/Under:	(\$1)
Percent Over/Under:	-1.1%

TRANSPORTATION 2050 SALES TAX BY MONTH
(In Thousands)
(2+10)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$30,316	\$31,504	\$31,611	4.3%	\$31,611	4.3%	\$0	NA
August	28,510	30,038	28,992	1.7%	28,992	1.7%	0	NA
September	29,439	30,110	0	NA	0	NA	0	NA
October	30,968	31,410	0	NA	0	NA	0	NA
November	31,102	30,949	0	NA	0	NA	0	NA
December	30,726	32,214	0	NA	0	NA	0	NA
January	35,000	37,590	0	NA	0	NA	0	NA
February	30,575	28,686	0	NA	0	NA	0	NA
March	30,594	29,343	0	NA	0	NA	0	NA
April	33,503	35,337	0	NA	0	NA	0	NA
May	32,033	33,080	0	NA	0	NA	0	NA
June	31,173	32,090	0	NA	0	NA	0	NA
Subtotal:	\$373,941	\$382,351	\$60,603	NA	\$60,603	-83.8%	\$0	NA
Year End Adjustment	2,239	(722)	0	NA	0	NA	0	NA
TOTAL:	\$376,180	\$381,629	\$60,603	NA	\$60,603	-83.9%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$60,603
YTD Budget:	61,542
Dollars Over/Under:	(\$939)
Percent Over/Under:	-1.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$60,603
YTD Prior Year Actual:	58,826
Dollars Over/Under:	1,777
Percent Over/Under:	3.0%

TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	315	338	377	385	483	452	368	291	404	618	506	491	5,027	5,027	1.8%
(% change from prior year)	-10.2%	-19.7%	12.1%	0.3%	-27.1%	12.6%	31.8%	-3.7%	3.3%	11.3%	27.9%	6.2%	1.8%		
Commercial Property Rental	2,378	2,204	2,160	2,410	2,340	2,348	2,511	2,292	2,227	2,688	2,377	2,781	28,717	28,717	0.1%
(% change from prior year)	2.1%	-3.5%	6.9%	-1.2%	-6.2%	4.4%	4.7%	0.5%	6.7%	-7.8%	3.2%	-4.1%	0.1%		
Construction Contracting	3,327	2,525	3,557	3,481	3,390	3,118	3,891	2,757	3,385	3,648	3,622	3,537	40,237	40,237	7.3%
(% change from prior year)	2.2%	-14.6%	3.9%	-0.5%	2.7%	10.6%	25.1%	-2.8%	6.4%	20.2%	16.9%	18.6%	7.3%		
Hotel/Motel Lodging	477	423	337	432	577	568	487	641	850	951	718	556	7,016	7,016	-16.9%
(% change from prior year)	-1.6%	-4.4%	-25.5%	-17.0%	-21.7%	-18.3%	-12.9%	-23.0%	-17.2%	-17.6%	-19.1%	-14.9%	-16.9%		
Job Printing	87	77	39	44	60	38	41	42	47	43	40	37	596	596	-15.3%
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%		
Publishing	7	4	1	2	2	1	9	4	5	1	8	2	45	45	-42.5%
(% change from prior year)	20.1%	93.7%	-46.2%	7.3%	-5.7%	17.8%	-33.5%	-44.0%	-68.7%	53.2%	-70.5%	257.2%	-42.5%		
Rentals of Personal Property	1,385	1,328	1,328	2,006	1,499	1,910	1,554	1,686	1,531	1,862	1,733	1,576	19,398	19,398	13.2%
(% change from prior year)	8.8%	7.1%	3.5%	39.2%	1.6%	43.4%	4.2%	17.9%	8.7%	8.6%	7.0%	10.6%	13.2%		
Residential Property Rental ^{1/}	2,027	1,828	1,638	1,706	1,562	1,767	1,890	0	0	0	0	0	12,418	12,418	-45.2%
(% change from prior year)	13.0%	5.5%	-8.2%	-14.0%	-11.0%	-12.1%	-14.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	2,667	2,330	2,494	2,710	2,963	2,782	2,990	2,842	3,030	3,453	3,259	3,080	34,601	34,601	4.7%
(% change from prior year)	4.0%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.5%	7.3%	4.7%		
Retail Sales ^{2/}	13,343	12,866	13,624	13,789	13,810	14,007	17,501	13,927	13,459	15,480	14,991	14,212	171,008	171,008	7.4%
(% change from prior year)	2.1%	-9.4%	7.2%	1.6%	11.6%	5.6%	12.0%	7.2%	9.4%	18.2%	12.8%	12.0%	7.4%		
Transportation	0	0	0	0	0	0	0	0	0	7	0	0	10	10	17.9%
(% change from prior year)	-49.4%	15.2%	-79.8%	-75.1%	-77.8%	-69.5%	-60.0%	-82.6%	-82.0%	2464.3%	-80.0%	-68.3%	17.9%		
Use Tax ^{2/}	1,235	1,068	807	696	725	748	1,148	799	834	860	797	795	10,512	10,512	5.8%
(% change from prior year)	27.8%	186.8%	-15.3%	272.5%	-33.8%	-28.1%	-28.0%	-23.5%	-24.9%	-22.4%	-22.3%	-23.6%	5.8%		
Total	27,249	24,991	25,540	26,810	26,631	26,856	31,444	26,100	26,636	30,525	28,893	27,911	329,587	329,587	2.2%
(% change from prior year)	4.3%	1.7%	0.6%	0.4%	-0.7%	1.4%	4.2%	-1.0%	1.0%	5.7%	4.6%	3.9%	2.2%		

^{1/} The projected 100% negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August 2023, ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections. Absent these adjustments, August 2024 growth rates for Retail and Use Tax categories would have been 0.2% and 16.1%, respectively.

GASB	(623)	(623)	-132.3%
Total	328,964	328,964	1.4%

TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	50	54	60	62	77	72	59	47	65	99	81	79	805	805	1.8%
(% change from prior year)	-10.2%	-19.7%	12.1%	0.3%	-27.1%	12.6%	31.8%	-3.7%	3.3%	11.3%	27.9%	6.2%	1.8%		
Commercial Property Rental	381	353	346	386	375	376	402	367	357	430	380	445	4,597	4,597	0.1%
(% change from prior year)	2.1%	-3.3%	6.9%	-1.2%	-6.2%	4.4%	4.7%	0.5%	6.7%	-7.8%	3.2%	-4.1%	0.1%		
Construction Contracting	533	404	569	557	543	499	623	441	542	584	580	566	6,442	6,442	7.3%
(% change from prior year)	2.2%	-14.6%	3.9%	-0.5%	2.7%	10.6%	25.1%	-2.8%	6.4%	20.2%	16.9%	18.6%	7.3%		
Hotel/Motel Lodging	76	68	54	69	92	91	78	103	136	152	115	89	1,123	1,123	-16.9%
(% change from prior year)	-1.6%	-4.4%	-25.5%	-17.0%	-21.7%	-18.3%	-12.9%	-23.0%	-17.2%	-17.6%	-19.1%	-14.9%	-16.9%		
Job Printing	14	12	6	7	10	6	7	7	7	7	6	6	95	95	-15.3%
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%		
Publishing	1	1	0	0	0	0	1	1	1	0	1	0	7	7	-42.5%
(% change from prior year)	20.1%	93.7%	-46.2%	7.3%	-5.7%	17.8%	-33.5%	-44.0%	-68.7%	53.2%	-70.5%	257.2%	-42.5%		
Rentals of Personal Property	222	213	213	321	240	306	249	270	245	298	277	252	3,105	3,105	13.2%
(% change from prior year)	8.8%	7.1%	3.5%	39.2%	1.6%	43.4%	4.2%	17.9%	8.7%	8.6%	7.0%	10.6%	13.2%		
Residential Property Rental ^{1/}	325	293	262	273	250	283	303	0	0	0	0	0	1,989	1,989	-45.1%
(% change from prior year)	13.2%	5.8%	-8.3%	-14.1%	-11.0%	-12.2%	-14.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	427	373	399	434	474	445	479	455	485	553	522	493	5,539	5,539	4.7%
(% change from prior year)	4.1%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.5%	7.3%	4.7%		
Retail Sales ^{2/}	2,136	2,060	2,181	2,207	2,211	2,242	2,802	2,230	2,155	2,478	2,400	2,275	27,377	27,377	7.4%
(% change from prior year)	2.1%	-9.4%	7.2%	1.6%	11.6%	5.6%	12.0%	7.2%	9.4%	18.2%	12.8%	12.0%	7.4%		
Transportation	0	0	0	0	0	0	0	0	0	1	0	0	2	2	17.9%
(% change from prior year)	-49.4%	15.2%	-79.8%	-75.1%	-77.8%	-69.5%	-60.0%	-82.6%	-82.0%	2464.3%	-80.0%	-68.3%	17.9%		
Use Tax ^{2/}	198	171	129	111	116	120	184	128	134	138	128	127	1,683	1,683	5.8%
(% change from prior year)	27.8%	186.8%	-15.5%	264.1%	-33.8%	-28.1%	-28.0%	-23.5%	-24.9%	-22.4%	-22.3%	-23.6%	5.8%		
Total	4,362	4,001	4,089	4,292	4,263	4,299	5,034	4,178	4,264	4,887	4,626	4,468	52,765	52,765	2.3%
(% change from prior year)	4.3%	1.7%	0.6%	0.4%	-0.7%	1.4%	4.2%	-1.0%	1.0%	5.7%	4.7%	3.9%	2.3%		

^{1/} The projected 100% negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August 2023, ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections. Absent these adjustments, August 2024 growth rates for Retail and Use Tax categories would have been 0.2% and 16.3%, respectively.

GASB	(99)	(99)	-131.9%
Total	52,666	52,666	1.4%

PARKS & PRESERVES SALES TAX BY MONTH
(In Thousands)
(2+10)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$4,440	\$4,615	\$4,608	3.8%	\$4,608	3.8%	\$0	NA
August	4,184	4,402	4,242	1.4%	4,242	1.4%	0	NA
September	4,307	4,417	0	NA	0	NA	0	NA
October	4,535	4,601	0	NA	0	NA	0	NA
November	4,545	4,536	0	NA	0	NA	0	NA
December	4,502	4,716	0	NA	0	NA	0	NA
January	5,130	5,520	0	NA	0	NA	0	NA
February	4,455	4,212	0	NA	0	NA	0	NA
March	4,459	4,305	0	NA	0	NA	0	NA
April	4,885	5,182	0	NA	0	NA	0	NA
May	4,684	4,854	0	NA	0	NA	0	NA
June	4,555	4,709	0	NA	0	NA	0	NA
Subtotal:	\$54,677	\$56,069	\$8,850	NA	\$8,850	-83.8%	\$0	NA
Year End Adjustment	330	(64)	0	NA	0	NA	0	NA
TOTAL:	\$55,007	\$56,005	\$8,850	NA	\$8,850	-83.9%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$8,850
YTD Budget:	9,017
Dollars Over/Under:	(\$167)
Percent Over/Under:	-1.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$8,850
YTD Prior Year Actual:	8,624
Dollars Over/Under:	226
Percent Over/Under:	2.6%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	31	34	37	38	48	45	37	29	40	61	50	49	500	500	1.8%
(% change from prior year)	-10.2%	-19.7%	12.1%	0.3%	-27.1%	12.6%	31.8%	-3.7%	3.3%	11.3%	27.9%	6.2%	1.8%		
Commercial Property Rental	237	219	215	240	233	233	250	228	221	267	236	277	2,856	2,856	0.0%
(% change from prior year)	2.1%	-3.6%	6.9%	-1.2%	-6.2%	4.4%	4.7%	0.5%	6.7%	-7.8%	3.2%	-4.1%	0.0%		
Construction Contracting	331	251	354	346	337	310	387	274	337	363	360	352	4,001	4,001	7.3%
(% change from prior year)	2.2%	-14.7%	3.8%	-0.6%	2.7%	10.5%	24.9%	-2.8%	6.3%	20.1%	16.9%	18.5%	7.3%		
Hotel/Motel Lodging	47	42	33	43	57	57	48	64	84	95	71	55	698	698	-16.9%
(% change from prior year)	-1.6%	-4.4%	-25.5%	-17.0%	-21.7%	-18.3%	-12.9%	-23.0%	-17.2%	-17.6%	-19.1%	-14.9%	-16.9%		
Job Printing	9	8	4	4	6	4	4	4	5	4	4	4	59	59	-15.3%
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%		
Publishing	1	0	0	0	0	0	1	0	0	0	1	0	5	5	-42.5%
(% change from prior year)	20.1%	93.7%	-46.2%	7.3%	-5.7%	17.8%	-33.5%	-44.0%	-68.7%	53.2%	-70.5%	257.2%	-42.5%		
Rentals of Personal Property	138	132	132	199	149	190	154	168	152	185	172	157	1,929	1,929	13.2%
(% change from prior year)	8.8%	7.1%	3.5%	39.2%	1.6%	43.4%	4.2%	17.9%	8.7%	8.6%	7.0%	10.6%	13.2%		
Residential Property Rental ^{1/}	202	182	163	169	155	176	188	0	0	0	0	0	1,235	1,235	-45.1%
(% change from prior year)	13.5%	5.8%	-8.1%	-14.0%	-11.3%	-12.2%	-14.2%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	265	232	248	269	295	277	297	283	301	343	324	306	3,441	3,441	4.7%
(% change from prior year)	4.0%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.5%	7.3%	4.7%		
Retail Sales ^{2/}	1,375	1,327	1,420	1,437	1,439	1,460	1,824	1,451	1,403	1,613	1,562	1,481	17,791	17,791	8.0%
(% change from prior year)	1.4%	-9.6%	8.1%	2.2%	12.3%	6.1%	12.6%	8.6%	10.6%	19.0%	13.2%	12.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	1	0	0	1	1	17.9%
(% change from prior year)	-49.4%	15.2%	-79.8%	-75.1%	-77.8%	-69.5%	-60.0%	-82.6%	-82.0%	2464.3%	-80.0%	-68.3%	17.9%		
Use Tax ^{2/}	130	119	86	74	78	80	123	85	89	92	85	85	1,127	1,127	3.1%
(% change from prior year)	25.1%	205.6%	-18.5%	163.4%	-34.6%	-29.7%	-27.8%	-23.1%	-24.5%	-20.3%	-21.6%	-23.9%	3.1%		
Total	2,765	2,545	2,611	2,737	2,719	2,743	3,219	2,668	2,719	3,116	2,951	2,849	33,641	33,641	2.5%
(% change from prior year)	3.8%	1.4%	1.0%	0.6%	-0.3%	1.6%	4.6%	-0.2%	1.6%	6.3%	5.0%	4.2%	2.5%		

^{1/} The projected 100% negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August 2023, ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections. Absent these adjustments, August 2024 growth rates for Retail and Use Tax categories would have been -0.4% and 17.8%, respectively.

GASB	(38)	(38)	-119.2%
Total	33,603	33,603	1.8%

PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	21	22	25	26	32	30	24	19	27	41	34	33	333	333	1.8%
(% change from prior year)	-10.2%	-19.7%	12.1%	0.3%	-27.1%	12.6%	31.8%	-3.7%	3.3%	11.3%	27.9%	6.2%	1.8%		
Commercial Property Rental	158	146	143	160	155	156	166	152	148	178	158	184	1,904	1,904	0.0%
(% change from prior year)	2.1%	-3.6%	6.9%	-1.2%	-6.2%	4.4%	4.7%	0.5%	6.7%	-7.8%	3.2%	-4.1%	0.0%		
Construction Contracting	221	167	236	231	225	207	258	183	224	242	240	234	2,667	2,667	7.3%
(% change from prior year)	2.2%	-14.7%	3.8%	-0.6%	2.7%	10.5%	24.9%	-2.8%	6.3%	20.1%	16.9%	18.5%	7.3%		
Hotel/Motel Lodging	32	28	22	29	38	38	32	43	56	63	48	37	465	465	-16.9%
(% change from prior year)	-1.6%	-4.4%	-25.5%	-17.0%	-21.7%	-18.3%	-12.9%	-23.0%	-17.2%	-17.6%	-19.1%	-14.9%	-16.9%		
Job Printing	6	5	3	3	4	3	3	3	3	3	3	2	40	40	-15.3%
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%		
Publishing	0	0	0	0	0	0	1	0	0	0	1	0	3	3	-42.5%
(% change from prior year)	20.1%	93.7%	-46.2%	7.3%	-5.7%	17.8%	-33.5%	-44.0%	-68.7%	53.2%	-70.5%	257.2%	-42.5%		
Rentals of Personal Property	92	88	88	133	99	127	103	112	102	123	115	104	1,286	1,286	13.2%
(% change from prior year)	8.8%	7.1%	3.5%	39.2%	1.6%	43.4%	4.2%	17.9%	8.7%	8.6%	7.0%	10.6%	13.2%		
Residential Property Rental ^{1/}	134	121	109	113	104	117	125	0	0	0	0	0	823	823	-45.2%
(% change from prior year)	12.6%	5.2%	-7.9%	-13.6%	-10.6%	-11.9%	-14.1%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	177	154	165	180	196	184	198	188	201	229	216	204	2,294	2,294	4.7%
(% change from prior year)	4.0%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.5%	7.3%	4.7%		
Retail Sales ^{2/}	916	885	946	958	959	973	1,216	968	935	1,075	1,041	987	11,861	11,861	8.0%
(% change from prior year)	1.4%	-9.6%	8.1%	2.2%	12.3%	6.1%	12.6%	8.6%	10.6%	19.0%	13.2%	12.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	1	1	17.9%
(% change from prior year)	-49.4%	15.2%	-79.8%	-75.1%	-77.8%	-69.5%	-60.0%	-82.6%	-82.0%	2464.3%	-80.0%	-68.3%	17.9%		
Use Tax ^{2/}	87	79	58	50	52	53	82	57	60	61	57	57	751	751	3.1%
(% change from prior year)	25.1%	205.6%	-18.5%	163.4%	-34.6%	-29.7%	-27.8%	-23.1%	-24.5%	-20.3%	-21.6%	-23.9%	3.1%		
Total	1,843	1,697	1,740	1,825	1,813	1,829	2,146	1,779	1,813	2,077	1,967	1,899	22,428	22,428	2.5%
(% change from prior year)	3.8%	1.4%	1.0%	0.6%	-0.3%	1.6%	4.6%	-0.2%	1.6%	6.3%	5.0%	4.2%	2.5%		

^{1/} The projected 100% negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August 2023, ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections. Absent these adjustments, August 2024 growth rates for Retail and Use Tax categories would have been -0.4% and 16.2%, respectively.

GASB	(26)	(26)	-119.7%
Total	22,402	22,402	1.8%

NEIGHBORHOOD PROTECTION SALES TAX BY MONTH
(In Thousands)
(2+10)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$4,439	\$4,617	\$4,607	3.8%	\$4,607	3.8%	\$0	NA
August	4,184	4,401	4,243	1.4%	4,243	1.4%	0	NA
September	4,307	4,417	0	NA	0	NA	0	NA
October	4,535	4,601	0	NA	0	NA	0	NA
November	4,545	4,534	0	NA	0	NA	0	NA
December	4,501	4,717	0	NA	0	NA	0	NA
January	5,129	5,518	0	NA	0	NA	0	NA
February	4,455	4,213	0	NA	0	NA	0	NA
March	4,459	4,304	0	NA	0	NA	0	NA
April	4,884	5,185	0	NA	0	NA	0	NA
May	4,684	4,853	0	NA	0	NA	0	NA
June	4,555	4,709	0	NA	0	NA	0	NA
Subtotal:	\$54,677	\$56,068	\$8,850	NA	\$8,850	-83.8%	\$0	NA
Year End Adjustment	333	(66)	0	NA	0	NA	0	NA
TOTAL:	\$55,010	\$56,002	\$8,850	NA	\$8,850	-83.9%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$8,850
YTD Budget:	9,018
Dollars Over/Under:	(\$168)
Percent Over/Under:	-1.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$8,850
YTD Prior Year Actual:	8,623
Dollars Over/Under:	227
Percent Over/Under:	2.6%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	3	3	3	3	4	4	3	2	3	5	4	4	42	42	1.8%
(% change from prior year)	-10.2%	-19.7%	12.1%	0.3%	-27.1%	12.6%	31.8%	-3.7%	3.3%	11.3%	27.9%	6.2%	1.8%		
Commercial Property Rental	20	18	18	20	19	19	21	19	18	22	20	23	238	238	0.0%
(% change from prior year)	2.1%	-3.6%	6.9%	-1.2%	-6.2%	4.4%	4.7%	0.5%	6.7%	-7.8%	3.2%	-4.1%	0.0%		
Construction Contracting	28	21	29	29	28	26	32	23	28	30	30	29	333	333	7.3%
(% change from prior year)	2.2%	-14.7%	3.8%	-0.6%	2.7%	10.5%	24.9%	-2.8%	6.3%	20.1%	16.9%	18.5%	7.3%		
Hotel/Motel Lodging	4	4	3	4	5	5	4	5	7	8	6	5	58	58	-16.9%
(% change from prior year)	-1.6%	-4.4%	-25.5%	-17.0%	-21.7%	-18.3%	-12.9%	-23.0%	-17.2%	-17.6%	-19.1%	-14.9%	-16.9%		
Job Printing	1	1	0	0	0	0	0	0	0	0	0	0	5	5	-15.3%
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%		
Rentals of Personal Property	11	11	11	17	12	16	13	14	13	15	14	13	161	161	13.2%
(% change from prior year)	8.8%	7.1%	3.5%	39.2%	1.6%	43.4%	4.2%	17.9%	8.7%	8.6%	7.0%	10.6%	13.2%		
Residential Property Rental ^{1/}	17	15	14	14	13	15	16	0	0	0	0	0	103	103	-45.2%
(% change from prior year)	10.0%	7.1%	-8.8%	-11.0%	-13.0%	-13.2%	-12.3%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	22	19	21	22	25	23	25	24	25	29	27	26	287	287	4.7%
(% change from prior year)	4.0%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.5%	7.3%	4.7%		
Retail Sales ^{2/}	115	111	118	120	120	122	152	121	117	134	130	123	1,483	1,483	8.0%
(% change from prior year)	1.4%	-9.6%	8.1%	2.2%	12.3%	6.1%	12.6%	8.6%	10.6%	19.0%	13.2%	12.7%	8.0%		
Use Tax ^{2/}	11	10	7	6	6	7	10	7	7	8	7	7	94	94	3.1%
(% change from prior year)	25.1%	205.6%	-18.5%	163.4%	-34.6%	-29.7%	-27.8%	-23.1%	-24.5%	-20.3%	-21.6%	-23.9%	3.1%		
Total	230	212	218	228	227	229	268	222	227	260	246	237	2,803	2,803	2.5%
(% change from prior year)	3.6%	1.4%	1.4%	0.4%	0.0%	1.8%	4.7%	-0.4%	1.8%	6.6%	5.1%	3.9%	2.5%		

^{1/} The projected 100% negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August 2023, ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections. Absent these adjustments, August 2024 growth rates for Retail and Use Tax categories would have been 0.0% and 11.1%, respectively.

GASB	(3)	(3)	-117.6%
Total	2,800	2,800	1.8%

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	13	14	16	16	20	19	15	12	17	26	21	20	208	208	1.8%
(% change from prior year)	-10.2%	-19.7%	12.1%	0.3%	-27.1%	12.6%	31.8%	-3.7%	3.3%	11.3%	27.9%	6.2%	1.8%		
Commercial Property Rental	99	91	89	100	97	97	104	95	92	111	98	115	1,190	1,190	0.0%
(% change from prior year)	2.1%	-3.6%	6.9%	-1.2%	-6.2%	4.4%	4.7%	0.5%	6.7%	-7.8%	3.2%	-4.1%	0.0%		
Construction Contracting	138	105	147	144	140	129	161	114	140	151	150	147	1,667	1,667	7.3%
(% change from prior year)	2.2%	-14.7%	3.8%	-0.6%	2.7%	10.5%	24.9%	-2.8%	6.3%	20.1%	16.9%	18.5%	7.3%		
Hotel/Motel Lodging	20	18	14	18	24	24	20	27	35	39	30	23	291	291	-16.9%
(% change from prior year)	-1.6%	-4.4%	-25.5%	-17.0%	-21.7%	-18.3%	-12.9%	-23.0%	-17.2%	-17.6%	-19.1%	-14.9%	-16.9%		
Job Printing	4	3	2	2	2	2	2	2	2	2	2	2	25	25	-15.3%
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%		
Publishing	0	0	0	0	0	0	0	0	0	0	0	0	2	2	-42.5%
(% change from prior year)	20.1%	93.7%	-46.2%	7.3%	-5.7%	17.8%	-33.5%	-44.0%	-68.7%	53.2%	-70.5%	257.2%	-42.5%		
Rentals of Personal Property	57	55	55	83	62	79	64	70	63	77	72	65	804	804	13.2%
(% change from prior year)	8.8%	7.1%	3.5%	39.2%	1.6%	43.4%	4.2%	17.9%	8.7%	8.6%	7.0%	10.6%	13.2%		
Residential Property Rental ^{1/}	84	76	68	71	65	73	78	0	0	0	0	0	515	515	-45.1%
(% change from prior year)	13.5%	5.6%	-8.2%	-13.8%	-11.3%	-11.8%	-13.9%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	111	97	103	112	123	115	124	118	126	143	135	128	1,434	1,434	4.7%
(% change from prior year)	4.0%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.5%	7.3%	4.7%		
Retail Sales ^{2/}	573	553	592	599	600	608	760	605	584	672	651	617	7,413	7,413	8.0%
(% change from prior year)	1.4%	-9.6%	8.1%	2.2%	12.3%	6.1%	12.6%	8.6%	10.6%	19.0%	13.2%	12.7%	8.0%		
Use Tax ^{2/}	54	49	36	31	32	33	51	36	37	38	36	35	470	470	3.1%
(% change from prior year)	25.1%	205.6%	-18.5%	163.4%	-34.6%	-29.7%	-27.8%	-23.1%	-24.5%	-20.3%	-21.6%	-23.9%	3.1%		
Total	1,152	1,061	1,088	1,140	1,133	1,143	1,341	1,112	1,133	1,298	1,229	1,187	14,017	14,017	2.5%
(% change from prior year)	3.8%	1.4%	1.0%	0.5%	-0.3%	1.6%	4.6%	-0.2%	1.6%	6.3%	5.0%	4.2%	2.5%		

^{1/} The projected 100% negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August 2023, ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections. Absent these adjustments, August 2024 growth rates for Retail and Use Tax categories would have been -0.4% and 16.7%, respectively.

GASB	(17)	(17)	-120.2%
Total	14,000	14,000	1.8%

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	36	39	44	45	56	52	43	34	47	72	59	57	583	583	1.8%
(% change from prior year)	-10.2%	-19.7%	12.1%	0.3%	-27.1%	12.6%	31.8%	-3.7%	3.3%	11.3%	27.9%	6.2%	1.8%		
Commercial Property Rental	276	256	251	280	272	272	291	266	258	312	276	323	3,331	3,331	0.0%
(% change from prior year)	2.1%	-3.6%	6.9%	-1.2%	-6.2%	4.4%	4.7%	0.5%	6.7%	-7.8%	3.2%	-4.1%	0.0%		
Construction Contracting	386	293	413	404	393	362	451	320	393	423	420	410	4,668	4,668	7.3%
(% change from prior year)	2.2%	-14.7%	3.8%	-0.6%	2.7%	10.5%	24.9%	-2.8%	6.3%	20.1%	16.9%	18.5%	7.3%		
Hotel/Motel Lodging	55	49	39	50	67	66	56	74	99	110	83	65	814	814	-16.9%
(% change from prior year)	-1.6%	-4.4%	-25.5%	-17.0%	-21.7%	-18.3%	-12.9%	-23.0%	-17.2%	-17.6%	-19.1%	-14.9%	-16.9%		
Job Printing	10	9	4	5	7	4	5	5	5	5	5	4	69	69	-15.3%
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%		
Publishing	1	0	0	0	0	0	1	0	1	0	1	0	5	5	-42.5%
(% change from prior year)	20.1%	93.7%	-46.2%	7.3%	-5.7%	17.8%	-33.5%	-44.0%	-68.7%	53.2%	-70.5%	257.2%	-42.5%		
Rentals of Personal Property	161	154	154	233	174	222	180	196	178	216	201	183	2,250	2,250	13.2%
(% change from prior year)	8.8%	7.1%	3.5%	39.2%	1.6%	43.4%	4.2%	17.9%	8.7%	8.6%	7.0%	10.6%	13.2%		
Residential Property Rental ^{1/}	235	212	190	198	181	205	219	0	0	0	0	0	1,441	1,441	-45.1%
(% change from prior year)	13.0%	5.5%	-8.1%	-13.9%	-11.1%	-12.0%	-14.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	309	270	289	314	344	323	347	330	352	401	378	357	4,014	4,014	4.7%
(% change from prior year)	4.0%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.5%	7.3%	4.7%		
Retail Sales ^{2/}	1,604	1,548	1,656	1,676	1,679	1,703	2,128	1,693	1,636	1,882	1,823	1,728	20,757	20,757	8.0%
(% change from prior year)	1.4%	-9.6%	8.1%	2.2%	12.3%	6.1%	12.6%	8.6%	10.6%	19.0%	13.2%	12.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	1	0	0	1	1	17.9%
(% change from prior year)	-49.4%	15.2%	-79.8%	-75.1%	-77.8%	-69.5%	-60.0%	-82.6%	-82.0%	2464.3%	-80.0%	-68.3%	17.9%		
Use Tax ^{2/}	152	139	101	87	90	93	143	100	104	107	99	99	1,315	1,315	3.1%
(% change from prior year)	25.1%	205.6%	-18.5%	163.4%	-34.6%	-29.7%	-27.8%	-23.1%	-24.5%	-20.3%	-21.6%	-23.9%	3.1%		
Total	3,225	2,970	3,046	3,193	3,173	3,200	3,755	3,112	3,172	3,635	3,442	3,324	39,248	39,248	2.5%
(% change from prior year)	3.8%	1.4%	1.0%	0.6%	-0.3%	1.6%	4.6%	-0.2%	1.6%	6.3%	5.0%	4.3%	2.5%		

^{1/} The projected 100% negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August 2023, ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections. Absent these adjustments, August 2024 growth rates for Retail and Use Tax categories would have been -0.5% and 16.9%, respectively.

GASB	(46)	(46)	-119.8%
Total	39,202	39,202	1.8%

CAPITAL CONSTRUCTION SALES TAX BY MONTH
(In Thousands)
(2+10)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$590	\$685	\$621	5.3%	\$621	5.3%	\$0	NA
August	596	644	606	1.7%	606	1.7%	0	NA
September	597	631	0	NA	0	NA	0	NA
October	605	619	0	NA	0	NA	0	NA
November	582	650	0	NA	0	NA	0	NA
December	577	593	0	NA	0	NA	0	NA
January	633	621	0	NA	0	NA	0	NA
February	603	576	0	NA	0	NA	0	NA
March	577	611	0	NA	0	NA	0	NA
April	610	712	0	NA	0	NA	0	NA
May	596	622	0	NA	0	NA	0	NA
June	588	540	0	NA	0	NA	0	NA
Subtotal:	\$7,156	\$7,504	\$1,227	NA	\$1,227	-82.9%	\$0	NA
Year End Adjustment	172	(2)	0	NA	0	NA	0	NA
TOTAL:	\$7,328	\$7,502	\$1,227	NA	\$1,227	-83.3%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$1,227
YTD Budget:	1,329
Dollars Over/Under:	(\$102)
Percent Over/Under:	-7.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$1,227
YTD Prior Year Actual:	1,186
Dollars Over/Under:	41
Percent Over/Under:	3.5%

PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH
(In Thousands)
(2+10)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$2,711	\$2,908	\$3,092	14.1%	\$3,092	14.1%	\$0	NA
August ^{1/}	10	3,485	3,849	100.0%+	3,849	100.0%+	0	NA
September	224	3,614	0	NA	0	NA	0	NA
October	3,736	3,479	0	NA	0	NA	0	NA
November	2,849	2,857	0	NA	0	NA	0	NA
December	2,261	2,217	0	NA	0	NA	0	NA
January	8,067	2,208	0	NA	0	NA	0	NA
February	1,924	2,614	0	NA	0	NA	0	NA
March	2,510	2,377	0	NA	0	NA	0	NA
April	1,858	2,403	0	NA	0	NA	0	NA
May	2,473	2,302	0	NA	0	NA	0	NA
June	2,310	2,623	0	NA	0	NA	0	NA
Subtotal:	\$30,933	\$33,087	\$6,941	NA	\$6,941	-77.6%	\$0	NA
Year End Adjustment	326	44	0	NA	0	NA	0	NA
TOTAL:	\$31,258	\$33,131	\$6,941	NA	\$6,941	-77.8%	\$0	NA

^{1/} August 2023 (FY 2023-24) low collection level is attributed to delayed tax payments.

Actual vs. Budget

YTD Actual Revenue:	\$6,941
YTD Budget:	6,393
Dollars Over/Under:	\$548
Percent Over/Under:	8.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$6,941
YTD Prior Year Actual:	2,721
Dollars Over/Under:	4,220
Percent Over/Under:	155.1%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2024-25	% Chg
	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Act/Est)	Budget	from PY
															Actuals
Other Utilities	1,175	1,463	815	1,279	1,042	811	1,596	872	889	831	860	940	12,573	12,573	7.0%
(% change from prior year)	14.1%	40366.7%	860.3%	-9.9%	-3.7%	-5.6%	-47.9%	19.2%	-6.8%	17.7%	-8.5%	7.1%	7.0%		
Total	1,175	1,463	815	1,279	1,042	811	1,596	872	889	831	860	940	12,573	12,573	7.0%
(% change from prior year)	14.1%	40366.7%	860.3%	-9.9%	-3.7%	-5.6%	-47.9%	19.2%	-6.8%	17.7%	-8.5%	7.1%	7.0%		
											GASB		17	17	-86.3%
											Total		12,590	12,590	6.0%

2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH
(In Thousands)
(2+10)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$8,879	\$9,234	\$9,215	3.8%	\$9,215	3.8%	\$0	NA
August	8,368	8,803	8,485	1.4%	8,485	1.4%	0	NA
September	8,614	8,831	0	NA	0	NA	0	NA
October	9,069	9,204	0	NA	0	NA	0	NA
November	9,090	9,070	0	NA	0	NA	0	NA
December	9,003	9,434	0	NA	0	NA	0	NA
January	10,259	11,038	0	NA	0	NA	0	NA
February	8,909	8,428	0	NA	0	NA	0	NA
March	8,918	8,608	0	NA	0	NA	0	NA
April	9,769	10,368	0	NA	0	NA	0	NA
May	9,368	9,709	0	NA	0	NA	0	NA
June	9,109	9,413	0	NA	0	NA	0	NA
Subtotal:	\$109,355	\$112,139	\$17,700	NA	\$17,700	-83.8%	\$0	NA
Year End Adjustment	662	(131)	0	NA	0	NA	0	NA
TOTAL:	\$110,017	\$112,008	\$17,700	NA	\$17,700	-83.9%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$17,700
YTD Budget:	18,037
Dollars Over/Under:	(\$337)
Percent Over/Under:	-1.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$17,700
YTD Prior Year Actual:	17,247
Dollars Over/Under:	453
Percent Over/Under:	2.6%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	21	22	25	26	32	30	24	19	27	41	34	33	333	333	1.8%
(% change from prior year)	-10.2%	-19.7%	12.1%	0.3%	-27.1%	12.6%	31.8%	-3.7%	3.3%	11.3%	27.9%	6.2%	1.8%		
Commercial Property Rental	158	146	143	160	155	156	166	152	148	178	158	184	1,904	1,904	0.0%
(% change from prior year)	2.1%	-3.6%	6.9%	-1.2%	-6.2%	4.4%	4.7%	0.5%	6.7%	-7.8%	3.2%	-4.1%	0.0%		
Construction Contracting	221	167	236	231	225	207	258	183	224	242	240	234	2,667	2,667	7.3%
(% change from prior year)	2.2%	-14.7%	3.8%	-0.6%	2.7%	10.5%	24.9%	-2.8%	6.3%	20.1%	16.9%	18.5%	7.3%		
Hotel/Motel Lodging	32	28	22	29	38	38	32	43	56	63	48	37	465	465	-16.9%
(% change from prior year)	-1.6%	-4.4%	-25.5%	-17.0%	-21.7%	-18.3%	-12.9%	-23.0%	-17.2%	-17.6%	-19.1%	-14.9%	-16.9%		
Job Printing	6	5	3	3	4	3	3	3	3	3	3	2	40	40	-15.3%
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%		
Publishing	0	0	0	0	0	0	1	0	0	0	1	0	3	3	-42.5%
(% change from prior year)	20.1%	93.7%	-46.2%	7.3%	-5.7%	17.8%	-33.5%	-44.0%	-68.7%	53.2%	-70.5%	257.2%	-42.5%		
Rentals of Personal Property	92	88	88	133	99	127	103	112	102	123	115	104	1,286	1,286	13.2%
(% change from prior year)	8.8%	7.1%	3.5%	39.2%	1.6%	43.4%	4.2%	17.9%	8.7%	8.6%	7.0%	10.6%	13.2%		
Residential Property Rental ^{1/}	134	121	109	113	104	117	125	0	0	0	0	0	823	823	-45.2%
(% change from prior year)	12.6%	5.2%	-7.9%	-13.6%	-10.7%	-11.9%	-14.1%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	177	154	165	180	196	184	198	188	201	229	216	204	2,294	2,294	4.7%
(% change from prior year)	4.0%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.5%	7.3%	4.7%		
Retail Sales ^{2/}	916	885	946	958	959	973	1,216	968	935	1,075	1,041	987	11,861	11,861	8.0%
(% change from prior year)	1.4%	-9.6%	8.1%	2.2%	12.3%	6.1%	12.6%	8.6%	10.6%	19.0%	13.2%	12.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	1	1	17.9%
(% change from prior year)	-49.4%	15.2%	-79.8%	-75.1%	-77.8%	-69.5%	-60.0%	-82.6%	-82.0%	2464.3%	-80.0%	-68.3%	17.9%		
Use Tax ^{2/}	87	79	58	50	52	53	82	57	60	61	57	57	751	751	3.1%
(% change from prior year)	25.1%	205.6%	-18.5%	163.4%	-34.6%	-29.7%	-27.8%	-23.1%	-24.5%	-20.3%	-21.6%	-23.9%	3.1%		
Total	1,843	1,697	1,740	1,825	1,813	1,829	2,146	1,779	1,813	2,077	1,967	1,899	22,428	22,428	2.5%
(% change from prior year)	3.8%	1.4%	1.0%	0.6%	-0.3%	1.6%	4.6%	-0.2%	1.6%	6.3%	5.0%	4.2%	2.5%		

^{1/} The projected 100% negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August 2023, ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections. Absent these adjustments, August 2024 growth rates for Retail and Use Tax categories would have been -0.4% and 16.2%, respectively.

GASB	(26)	(26)	-119.7%
Total	22,402	22,402	1.8%

PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	83	90	100	102	128	120	97	77	107	164	134	130	1,333	1,333	1.8%
(% change from prior year)	-10.2%	-19.7%	12.1%	0.3%	-27.1%	12.6%	31.8%	-3.7%	3.3%	11.3%	27.9%	6.2%	1.8%		
Commercial Property Rental	631	584	573	639	621	623	666	608	591	713	630	737	7,615	7,615	0.0%
(% change from prior year)	2.1%	-3.6%	6.9%	-1.2%	-6.2%	4.4%	4.7%	0.5%	6.7%	-7.8%	3.2%	-4.1%	0.0%		
Construction Contracting	882	669	943	923	899	827	1,032	731	898	967	960	938	10,669	10,669	7.3%
(% change from prior year)	2.2%	-14.7%	3.8%	-0.6%	2.7%	10.5%	24.9%	-2.8%	6.3%	20.1%	16.9%	18.5%	7.3%		
Hotel/Motel Lodging	127	112	89	115	153	151	129	170	225	252	190	147	1,861	1,861	-16.9%
(% change from prior year)	-1.6%	-4.4%	-25.5%	-17.0%	-21.7%	-18.3%	-12.9%	-23.0%	-17.2%	-17.6%	-19.1%	-14.9%	-16.9%		
Job Printing	23	20	10	12	16	10	11	11	12	11	11	10	158	158	-15.3%
(% change from prior year)	98.3%	45.3%	-29.4%	-31.0%	-8.5%	-30.5%	-39.6%	-14.4%	-36.5%	-35.4%	-25.7%	-31.5%	-15.3%		
Publishing	2	1	0	1	0	0	2	1	1	0	2	0	12	12	-42.5%
(% change from prior year)	20.1%	93.7%	-46.2%	7.3%	-5.7%	17.8%	-33.5%	-44.0%	-68.7%	53.2%	-70.5%	257.2%	-42.5%		
Rentals of Personal Property	367	352	352	532	397	506	412	447	406	494	460	418	5,144	5,144	13.2%
(% change from prior year)	8.8%	7.1%	3.5%	39.2%	1.6%	43.4%	4.2%	17.9%	8.7%	8.6%	7.0%	10.6%	13.2%		
Residential Property Rental ^{1/}	538	485	434	452	414	468	501	0	0	0	0	0	3,293	3,293	-45.2%
(% change from prior year)	13.0%	5.7%	-8.2%	-14.0%	-11.1%	-12.1%	-14.1%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	707	618	661	719	786	738	793	754	804	915	864	817	9,175	9,175	4.7%
(% change from prior year)	4.0%	-5.9%	5.8%	4.4%	3.9%	6.4%	5.7%	4.3%	5.2%	6.8%	6.5%	7.3%	4.7%		
Retail Sales ^{2/}	3,666	3,539	3,786	3,832	3,838	3,893	4,863	3,870	3,740	4,302	4,166	3,949	47,443	47,443	8.0%
(% change from prior year)	1.4%	-9.6%	8.1%	2.2%	12.3%	6.1%	12.6%	8.6%	10.6%	19.0%	13.2%	12.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	2	0	0	3	3	17.9%
(% change from prior year)	-49.4%	15.2%	-79.8%	-75.1%	-77.8%	-69.5%	-60.0%	-82.6%	-82.0%	2464.3%	-80.0%	-68.3%	17.9%		
Use Tax ^{2/}	347	317	230	199	207	213	328	228	238	245	227	227	3,005	3,005	3.1%
(% change from prior year)	25.1%	205.6%	-18.5%	163.4%	-34.6%	-29.7%	-27.8%	-23.1%	-24.5%	-20.3%	-21.6%	-23.9%	3.1%		
Total	7,372	6,788	6,962	7,299	7,252	7,314	8,584	7,114	7,251	8,308	7,868	7,598	89,710	89,710	2.5%
(% change from prior year)	3.8%	1.4%	1.0%	0.6%	-0.3%	1.6%	4.6%	-0.2%	1.6%	6.3%	5.0%	4.3%	2.5%		

^{1/} The projected 100% negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August 2023, ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections. Absent these adjustments, August 2024 growth rates for Retail and Use Tax categories would have been -0.4% and 17.4%, respectively.

GASB	(104)	(104)	-119.6%
Total	89,606	89,606	1.8%

STATE SALES TAX BY MONTH
PHOENIX SHARE
(In Thousands)
2+10

	2023-24 Actual	2024-25 Budget	% Change from PY Actual	2024-25 Actual	% Change from PY Actual	% Change from CY Budget	2024-25 Estimate	% Change from PY Actual	2025-26 Proposed Budget	% Change from PY Estimate
July	\$20,075	\$20,698	3.1%	\$20,281	1.0%	-2.0%	\$20,281	1.0%	\$0	NA
August	20,412	19,478	-4.6%	19,886	-2.6%	2.1%	19,886	-2.6%	0	NA
September	19,786	19,887	0.5%	0	NA	NA	0	NA	0	NA
October	20,528	20,245	-1.4%	0	NA	NA	0	NA	0	NA
November	20,037	20,674	3.2%	0	NA	NA	0	NA	0	NA
December	20,439	20,977	2.6%	0	NA	NA	0	NA	0	NA
January	23,718	24,739	4.3%	0	NA	NA	0	NA	0	NA
February	19,815	20,269	2.3%	0	NA	NA	0	NA	0	NA
March	19,701	20,753	5.3%	0	NA	NA	0	NA	0	NA
April	22,247	25,029	12.5%	0	NA	NA	0	NA	0	NA
May	21,043	23,103	9.8%	0	NA	NA	0	NA	0	NA
June	20,632	22,949	11.2%	0	NA	NA	0	NA	0	NA
Subtotal	\$248,433	\$258,801	4.2%	\$40,167	NA	NA	\$40,167	-83.8%	\$0	NA
Year end adjust. (GASB)	1,071	986	-7.9%	0	NA	NA	0	NA	0	NA
TOTAL:	\$249,504	\$259,787	4.1%	\$40,167	NA	NA	\$40,167	-83.9%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$40,167
YTD Budget:	40,176
Dollars Over/(Under):	(\$9)
Percent Over/(Under):	0.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$40,167
YTD Prior Year Actual:	40,488
Dollars Over/(Under):	(\$321)
Percent Over/(Under):	-0.8%

STATE SALES TAX CATEGORY ANALYSIS
FY 2024-25 ACTUALS
(in thousands)

Category	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$43	\$23	\$30	\$26	\$29	\$27	\$43	\$26	\$31	\$116	\$34	\$34	\$463	5.5%
% change from PY actual	-0.3%	-46.8%	-28.4%	-18.7%	-12.4%	-3.7%	-12.9%	-9.5%	-0.9%	207.4%	5.5%	-9.6%		
Mining-Oil & Gas Production	\$229	\$222	\$269	\$236	\$242	\$227	\$241	\$227	\$244	\$261	\$262	\$260	\$2,921	2.6%
% change from PY actual	-15.4%	12.4%	-14.0%	7.8%	9.9%	9.6%	7.4%	-0.5%	11.6%	2.7%	7.6%	3.3%		
Utilities	\$11,819	\$16,124	\$15,010	\$9,810	\$11,079	\$8,287	\$8,505	\$10,860	\$9,464	\$9,145	\$9,203	\$10,951	\$130,257	0.4%
% change from PY actual	5.0%	19.6%	0.3%	-25.9%	-3.2%	-10.3%	-3.3%	2.5%	-1.1%	15.0%	0.0%	9.2%		
Communications	\$1,276	\$1,239	\$1,196	\$1,210	\$1,179	\$1,151	\$1,206	\$1,130	\$1,249	\$1,536	\$1,267	\$1,152	\$14,790	-1.6%
% change from PY actual	12.7%	-1.4%	-1.8%	-5.2%	-7.0%	-7.9%	-12.0%	-10.6%	1.0%	20.0%	2.6%	-7.8%		
Private Car & Pipelines	\$38	\$37	\$38	\$39	\$50	\$38	\$40	\$39	\$39	\$39	\$38	\$38	\$473	4.2%
% change from PY actual	2.1%	-3.1%	2.3%	4.5%	32.7%	2.1%	-7.9%	4.3%	3.7%	4.1%	3.0%	3.9%		
Publishing	\$86	\$28	\$16	\$18	\$18	\$14	\$28	\$22	\$15	\$15	\$15	\$17	\$293	-29.0%
% change from PY actual	159.2%	21.4%	-26.8%	-21.0%	-24.3%	-40.6%	-48.5%	-40.4%	-69.0%	-35.4%	-79.6%	-37.0%		
Printing	\$260	\$222	\$155	\$170	\$213	\$165	\$181	\$168	\$169	\$175	\$165	\$157	\$2,199	-11.7%
% change from PY actual	44.7%	30.2%	-26.0%	-20.9%	-6.5%	-17.7%	-23.0%	-15.8%	-24.4%	-24.1%	-18.8%	-19.8%		
Restaurants & Bars	\$36,208	\$32,659	\$33,828	\$35,727	\$38,751	\$36,868	\$40,449	\$37,284	\$40,466	\$46,031	\$42,536	\$41,667	\$462,474	3.7%
% change from PY actual	3.7%	-3.9%	4.2%	0.1%	5.2%	3.9%	2.9%	3.3%	5.3%	3.9%	4.9%	9.6%		
Amusements	\$3,962	\$3,627	\$2,992	\$3,238	\$3,754	\$4,625	\$5,127	\$3,496	\$4,166	\$8,386	\$5,432	\$4,809	\$53,614	8.8%
% change from PY actual	3.2%	-5.4%	-9.2%	-17.6%	-19.4%	11.6%	22.0%	-3.3%	3.0%	64.9%	13.9%	25.2%		
Rentals-Personal Property	\$12,892	\$12,725	\$10,501	\$17,305	\$11,292	\$15,420	\$12,469	\$10,872	\$11,716	\$13,914	\$12,690	\$11,841	\$153,639	3.5%
% change from PY actual	12.8%	15.0%	-7.4%	40.0%	-14.6%	32.1%	-4.5%	-11.9%	-1.2%	-1.5%	-4.8%	-6.8%		
Contracting	\$22,035	\$22,705	\$21,712	\$22,301	\$21,675	\$17,859	\$24,613	\$20,585	\$22,192	\$24,738	\$23,574	\$26,414	\$270,404	3.0%
% change from PY actual	-4.0%	4.2%	0.1%	7.4%	-4.1%	-16.8%	2.9%	1.3%	8.7%	14.2%	5.8%	17.0%		
Retail ^{1/}	\$192,208	\$187,495	\$194,118	\$193,188	\$200,175	\$207,861	\$255,411	\$196,724	\$193,130	\$228,541	\$215,125	\$208,777	\$2,472,753	5.4%
% change from PY actual	1.0%	-5.2%	2.6%	-1.0%	9.2%	5.9%	7.9%	6.2%	7.4%	12.1%	11.0%	7.0%		
Severance - Mining	\$1,405	\$1,179	\$416	\$474	\$490	\$527	\$583	\$681	\$473	\$686	\$645	\$410	\$7,968	-21.0%
% change from PY actual	1.9%	1028.7%	-52.1%	-27.7%	9.7%	-29.5%	-52.1%	-20.8%	19.4%	-10.6%	-27.8%	-76.6%		
Bed Tax - Hotel/Motel	\$10,337	\$8,798	\$9,233	\$11,265	\$14,176	\$13,340	\$12,569	\$14,221	\$18,275	\$21,150	\$16,558	\$14,091	\$164,012	8.2%
% change from PY actual	1.6%	-2.5%	11.8%	3.7%	7.5%	7.5%	13.9%	6.4%	12.0%	8.2%	7.8%	17.3%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
State Total	\$292,796	\$287,084	\$289,515	\$295,008	\$303,123	\$306,409	\$361,464	\$296,337	\$301,629	\$354,734	\$327,545	\$320,618	\$3,736,261	4.8%
Cities Share (25%)	\$73,199	\$71,771	\$72,379	\$73,752	\$75,781	\$76,602	\$90,366	\$74,084	\$75,407	\$88,684	\$81,886	\$80,154	\$934,065	4.8%
Phoenix Population Percentage	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%		
Phoenix TOTAL	\$20,281	\$19,886	\$20,054	\$20,434	\$20,997	\$21,224	\$25,038	\$20,526	\$20,893	\$24,572	\$22,688	\$22,208	\$258,801	4.2%

^{1/} In August 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category to correct the past misreporting of collections. Absent this technical adjustment, Retail growth in August 2024 would have been 3.8%.

Year End GASB Adjustment	986	-7.9%
Total	259,787	4.1%

**STATE SALES TAX CATEGORY ANALYSIS
STATEWIDE COLLECTIONS
(000's)
2+10**

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$43	\$25	\$25	\$23	(\$20)	-46.8%	(\$2)	-9.4%
Mining-Oil & Gas Production	197	214	214	222	24	12.4%	8	3.6%
Utilities	13,484	14,565	14,565	16,124	2,639	19.6%	1,559	10.7%
Communications	1,256	1,298	1,298	1,239	(17)	-1.4%	(59)	-4.5%
Private Car & Pipelines	38	37	37	37	(1)	-3.1%	(0)	-1.1%
Publishing	23	57	57	28	5	21.4%	(29)	-51.0%
Printing	171	181	181	222	52	30.2%	41	22.6%
Restaurants & Bars	33,989	33,061	33,061	32,659	(1,330)	-3.9%	(402)	-1.2%
Amusements	3,836	3,156	3,156	3,627	(209)	-5.4%	471	14.9%
Rentals-Personal Property	11,061	11,184	11,184	12,725	1,664	15.0%	1,541	13.8%
Contracting	21,798	20,405	20,405	22,705	907	4.2%	2,300	11.3%
Retail ^{1/}	197,868	185,069	185,069	187,495	(10,373)	-5.2%	2,426	1.3%
Severance - Mining	104	560	560	1,179	1,074	1028.7%	619	110.7%
Bed Tax - Hotel/Motel	9,020	9,662	9,662	8,798	(222)	-2.5%	(864)	-8.9%
DISTRIBUTION BASE TOTAL	\$292,890	\$279,475	\$279,475	\$287,084	(\$5,807)	-2.0%	\$7,609	2.7%
Distribution to Cities (25% of distribution base)	\$73,223	\$69,869	\$69,869	\$71,771	(\$1,452)	-2.0%	\$1,902	2.7%
Phoenix Share of Distribution (actual is 27.71%)	\$20,412	\$19,478	\$19,478	\$19,886	(\$527)	-2.6%	\$408	2.1%

^{1/} In August 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category to correct the past misreporting of collections. Absent this technical adjustment, Retail growth in August 2024 would have been 3.8%.

CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2024-25 COMPARED TO 2023-24
2+10

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Budgeted Annual Growth
Transportation & Towing	-0.3%	-23.4%	---	---	---	---	---	---	---	---	---	---	5.5%
Mining-Oil & Gas Production	-15.4%	-3.6%	---	---	---	---	---	---	---	---	---	---	2.6%
Utilities	5.0%	12.9%	---	---	---	---	---	---	---	---	---	---	0.4%
Communications	12.7%	5.3%	---	---	---	---	---	---	---	---	---	---	-1.6%
Private Car & Pipelines	2.1%	-0.5%	---	---	---	---	---	---	---	---	---	---	4.2%
Publishing	159.2%	102.5%	---	---	---	---	---	---	---	---	---	---	-29.0%
Printing	44.7%	37.6%	---	---	---	---	---	---	---	---	---	---	-11.7%
Restaurants & Bars	3.7%	-0.1%	---	---	---	---	---	---	---	---	---	---	3.7%
Amusements	3.2%	-1.1%	---	---	---	---	---	---	---	---	---	---	8.8%
Rentals-Personal Property	12.8%	13.9%	---	---	---	---	---	---	---	---	---	---	3.5%
Contracting	-4.0%	0.0%	---	---	---	---	---	---	---	---	---	---	3.0%
Retail ^{1/}	1.0%	-2.2%	---	---	---	---	---	---	---	---	---	---	5.4%
Severance - Mining	1.9%	74.3%	---	---	---	---	---	---	---	---	---	---	-21.0%
Bed Tax - Hotel/Motel	1.6%	-0.3%	---	---	---	---	---	---	---	---	---	---	8.2%
<hr/>													
Subtotal (State)	1.7%	-0.2%	---	---	---	---	---	---	---	---	---	---	4.8%
Cities Share (25%)	1.7%	-0.2%	---	---	---	---	---	---	---	---	---	---	
TOTAL (Phoenix Share) ^{1/}	1.0%	-0.8%	---	---	---	---	---	---	---	---	---	---	4.2%

^{1/} In August 2023 (FY 2023-24), ADOR made the technical adjustment to shift monies from the Use Tax category to the Retail category. Absent this technical adjustment, the adjusted YTD growth rate for Retail category and Total Phoenix Share would have been 2.4% and 2.2%, respectively.

GASB (Y/E Adj)	-7.9%
TOTAL (Year End)	4.1%

City of Phoenix
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report ^{1/}
Tax Revenue from July to August 2024 (June - July 2024 Activity)
(In Thousands)

Recreational (Non-Medical) MJ Retail Sales Taxes	Current Fiscal Year												Prior Fiscal Year		
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2024-25	Fiscal YTD FY 2023-24	Total FY 2023-24
City Sales Tax Collection from Recreational MJ Retail Sales	529	415	-	-	-	-	-	-	-	-	-	-	944	975	6,043
State-Shared Sales Tax Collection from MJ Retail Sales	142	106	-	-	-	-	-	-	-	-	-	-	248	235	1,456
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	-	-	-	-	-	-	-	-	-	-	-	-	12,007
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	-	-	-	-	-	-	-	-	-	-	-	-	3,513
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	671	521	-	-	-	-	-	-	-	-	-	-	1,192	1,210	23,019

Recreational MJ Sales Taxes Earmarked for Public Safety Pension ^{3/}	Current Fiscal Year												Prior Fiscal Year		
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2024-25	Fiscal YTD FY 2023-24	Total FY 2023-24
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.2% of 2.3% tax rate)	276	217	-	-	-	-	-	-	-	-	-	-	493	509	3,153
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	-	-	-	-	-	-	-	-	-	-	-	-	12,007
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	276	217	-	-	-	-	-	-	-	-	-	-	493	509	15,160

Notes:

^{1/} In the November 3, 2020 General Election, voters approved the Smart and Safe Arizona Act (Proposition 207), which has become effective to govern the possession, sale, and taxation of Recreational marijuana in Arizona. In January 2021, the City started collecting sales tax from Recreational marijuana sales. However, the business activity in January was not reported until February 2021.

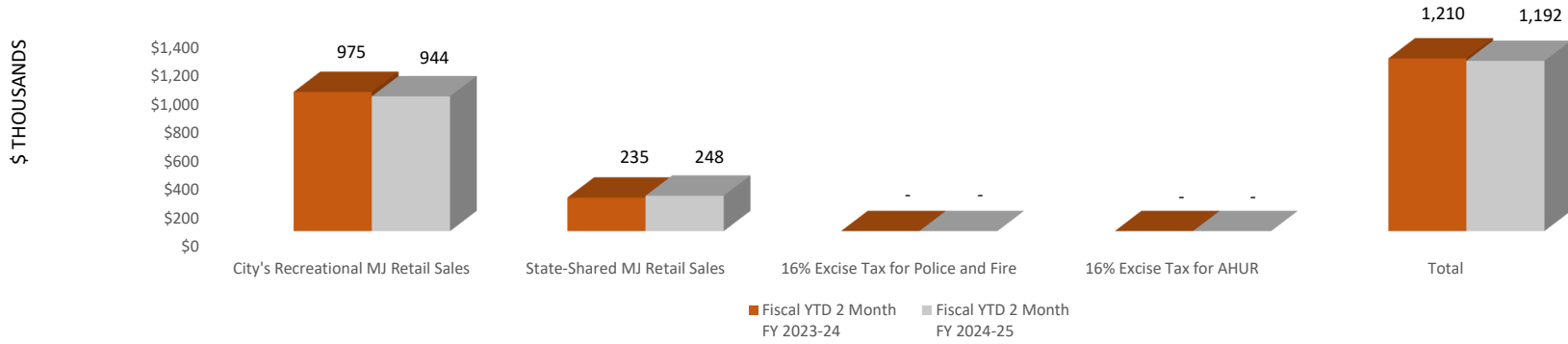
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 33.0% to community colleges
- 31.4% to local law enforcement and fire departments for personnel costs
- 25.4% to the Arizona Highway User Revenue fund (AHUR)
- 10.0% to the Justice Reinvestment fund
- 0.2% to the Attorney General, or to grant to localities for enforcement

^{3/} On June 16, 2021, the City Council adopted the pension funding policy that designated the General Fund (GF) portion of the City Sales tax from Recreational (non-medical) MJ retail sales and the state-shared 16% excise tax on the MJ sales for Police and Fire personnel costs to paying down public safety pension liability.

**City of Phoenix
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report
Tax Revenue from July to August 2024 (June - July 2024 Activity)
(In Thousands)**

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

