



## City of Phoenix

To: Mayor and City Council

Date: November 1, 2024

From: Jeff Barton  
City Manager

Subject: GENERAL FUND REVENUE REPORT – 3 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$392.8 million in September were \$34.0 million or 8.0% lower than the 2023-24 collections of \$426.9 million. The negative growth is primarily due to a 19.4% decline in state-shared income tax revenues and a 50.6% decline in non-tax emergency transportation revenues due in part to prior year accrual adjustments, causing an overstatement of prior year 3-month actuals, which skewed the growth rate of the current year.

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 declined by -0.4% in August and -1.9% in September 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. Additionally, sales tax collections from contracting and hotels/motels have declined compared to last September.

**It's also important to note, year-to-date city sales tax growth of 1.9% is not expected to increase 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 – August Business Activity)**

In the first three months of 2024-25, the combined GF revenue from city and state-shared sales tax was \$242.2 million, reflecting growth of 1.2% compared to 2023-24.

*City Sales Tax:* Year-to-date (YTD) 2024-25 collections were \$182.4 million, representing 1.9% growth compared to 2023-24.

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

- retail: -0.3% (adjusted from -3.6% to -0.3% 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: -9.9%
- restaurants & bars: -0.1%
- hotel/motel: -4.3%
- telecommunications: 3.4%
- commercial property rentals: 2.8%

*State-Shared Sales Tax:* YTD 2024-25 collections were \$59.8 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 1.2% in September 2024.

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

- retail: 0.3% (adjusted from -2.6% to 0.3% 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: 0.5%
- restaurants & bars: 0.8%
- hotel/motel: 1.9%
- communications: 6.0%

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**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	3 Month Actuals 2023-24	3 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
<b>Local Taxes</b>												
Primary Property Tax	\$ 170,210	\$ 182,043	\$ 192,214	\$ 201,050	\$ 206,394	2.7%	\$ 398	\$ 709	78.1%	\$ 215,419	\$ 9,025	4.4%
Sales Taxes	479,705	536,889	627,072	674,528	707,310	4.9%	179,023	182,354	1.9%	713,778	6,468	0.9%
Privilege License Fees	2,436	2,915	3,467	3,385	3,469	2.5%	434	390	-10.1%	3,503	34	1.0%
Other General Fund Excise Taxes	18,837	19,148	19,277	19,452	19,575	0.6%	4,727	4,760	0.7%	19,800	225	1.1%
Subtotal	\$ 671,188	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	4.3%	\$ 184,582	\$ 188,213	2.0%	\$ 952,500	\$ 15,752	1.7%
<b>Non Taxes</b>												
Licenses & Permits	2,812	2,694	3,022	3,019	2,882	-4.5%	885	848	-4.2%	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%	2,113	2,181	3.2%	8,271	(529)	-6.0%
Court Default Fee	1,310	1,288	880	885	892	0.8%	197	235	19.3%	846	(46)	-5.2%
Parks & Libraries	5,824	3,790	5,576	6,713	8,865	32.1%	1,883	2,196	16.6%	7,076	(1,789)	-20.2%
Planning	1,589	1,723	1,904	1,690	1,865	10.3%	373	347	-7.0%	2,142	277	14.9%
Police	14,848	12,637	13,841	13,843	17,277	24.8%	3,640	1,885	-48.2%	15,105	(2,172)	-12.6%
Street Transportation	6,155	5,881	4,526	5,375	12,375	100%+	6,663	2,445	-63.3%	8,028	(4,347)	-35.1%
Emergency Transportation	36,706	34,092	46,481	54,832	62,213	13.5%	20,768	10,263	-50.6%	75,990	13,777	22.1%
Hazardous Materials Inspection Fee	1,408	1,464	1,299	1,584	1,524	-3.8%	191	234	22.5%	1,500	(24)	-1.6%
Other Service Charges	22,519	15,026	15,882	37,848	52,491	38.7%	9,938	11,310	13.8%	40,468	(12,023)	-22.9%
All Others	16,254	19,464	21,292	22,177	23,370	5.4%	7,029	4,263	-39.4%	22,933	(437)	-1.9%
Subtotal	\$ 130,528	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,612	21.8%	\$ 53,544	\$ 36,130	-32.5%	\$ 192,003	\$ (7,609)	-3.8%
<b>State Shared Revenues</b>												
Sales Tax	171,927	201,292	229,901	241,813	249,504	3.2%	60,273	59,809	-0.8%	259,787	10,283	4.1%
Income Tax	214,697	240,237	213,294	308,183	435,754	41.4%	108,939	87,754	-19.4%	353,170	(82,584)	-19.0%
Vehicle License Tax	70,484	79,768	78,695	80,593	83,823	4.0%	19,538	20,929	7.1%	86,148	2,325	2.8%
Subtotal	\$ 457,108	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	22.0%	\$ 188,750	\$ 168,492	-10.7%	\$ 699,105	\$ (69,977)	-9.1%
<b>Subtotal All GF Funds</b>	<b>\$ 1,258,824</b>	<b>\$ 1,378,986</b>	<b>\$ 1,495,712</b>	<b>\$ 1,692,903</b>	<b>\$ 1,905,442</b>	<b>12.6%</b>	<b>\$ 426,876</b>	<b>\$ 392,835</b>	<b>-8.0%</b>	<b>\$ 1,843,608</b>	<b>\$ (61,834)</b>	<b>-3.2%</b>
<b>Coronavirus Relief Fund</b>	<b>\$ 48,533</b>	<b>\$ 109,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>
<b>TOTAL</b>	<b>\$ 1,307,357</b>	<b>\$ 1,488,112</b>	<b>\$ 1,495,712</b>	<b>\$ 1,692,903</b>	<b>\$ 1,905,442</b>	<b>12.6%</b>	<b>\$ 426,876</b>	<b>\$ 392,835</b>	<b>-8.0%</b>	<b>\$ 1,843,608</b>	<b>\$ (61,834)</b>	<b>-3.2%</b>

**Change from Prior Year**

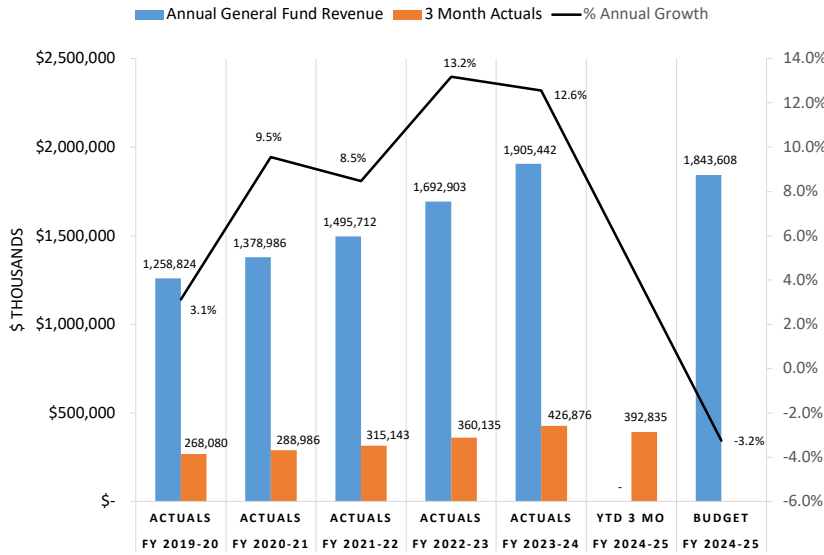
23-24 3 Month Actual Revenue:	\$ 426,876
24-25 3 Month Actual Revenue:	\$ 392,835
Dollars Over/Under Prior Year:	\$ (34,041)
Percent Over/Under Prior Year:	-8.0%

**% Change from Prior Year and Budget**

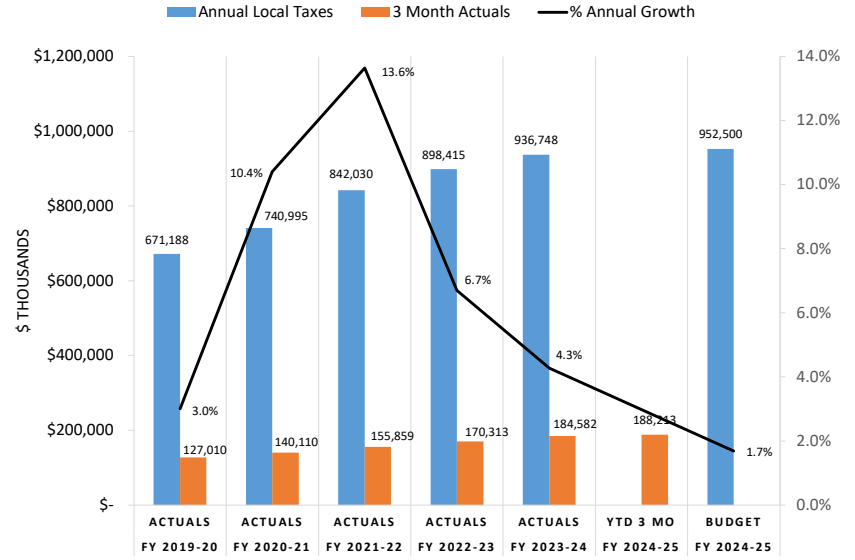
24-25 % Change from Prior Year Actual:	-8.0%
24-25 Budget % Change from Prior Year Actual:	-3.2%

# General Fund Revenue

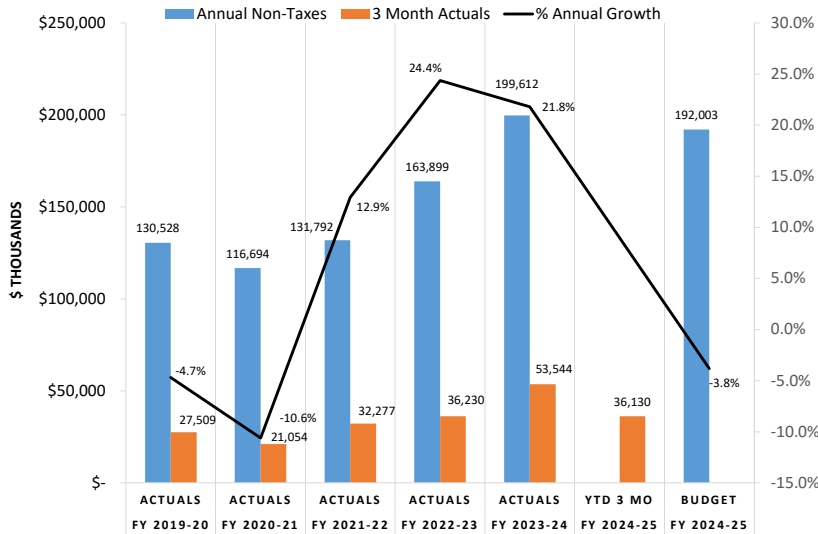
## TOTAL GENERAL FUND REVENUE



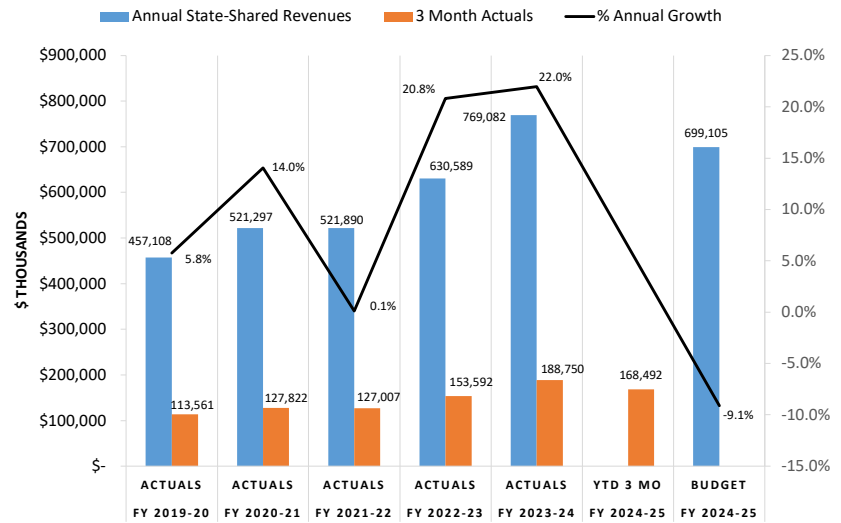
## GF LOCAL TAXES



## GF NON-TAXES



## GF STATE SHARED REVENUES



## **Notes**

- Total General Fund (GF) revenues at three months of \$392.8 million, reflecting a year-over-year (YOY) growth of -8.0%. The negative growth is primarily due to lower state shared income tax revenues and non-tax emergency transportation accounting accruals in the prior year, skewing the prior year 3-month actuals 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 3.4% from June 2022 to September 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. Furthermore, sales tax collections from contracting, and hotels/motels have declined compared to last September.
- Total non-tax revenues represent approximately \$192.0 million, or 10.4% of total annual GF revenues. The substantial YOY decrease of \$17.4 million (32.5%) is partly attributable to non-tax emergency transportation accounting accruals in the prior year, skewing the prior year 3-month actuals in the non-tax revenue 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 2.8% from June 2022 through September 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 reports, 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 7.1% in September 2024.

**GENERAL FUND SALES TAX BY MONTH**  
(In Thousands)  
(3+9)

	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	\$62,100	9.2%	\$62,100	9.2%	\$0	NA
August	60,298	59,678	61,072	1.3%	61,072	1.3%	0	NA
September	61,850	60,397	59,182	-4.3%	59,182	-4.3%	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
<b>Subtotal:</b>	<b>\$702,677</b>	<b>\$715,059</b>	<b>\$182,354</b>	<b>NA</b>	<b>\$182,354</b>	<b>-74.0%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustments	4,633	(1,281)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$707,310</b>	<b>\$713,778</b>	<b>\$182,354</b>	<b>NA</b>	<b>\$182,354</b>	<b>-74.2%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$182,354
YTD Budget:	179,340
Dollars Over/Under:	\$3,014
Percent Over/Under:	1.7%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$182,354
YTD Prior Year Actual:	179,023
Dollars Over/Under:	3,331
Percent Over/Under:	1.9%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS  
FY 2025 ACTUALS  
(3+10)  
(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	821	759	952	891	724	574	797	1,218	998	966	9,998	9,998	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	-0.6%	-27.7%	11.6%	30.6%	-4.6%	2.4%	10.3%	26.7%	5.2%	1.8%		
Commercial Property Rental	5,086	4,738	4,830	5,171	5,021	5,037	5,387	4,918	4,778	5,766	5,099	5,965	61,796	61,796	0.1%
(% change from prior year)	1.7%	-3.5%	11.2%	-1.5%	-6.3%	4.3%	4.6%	-0.0%	6.9%	-8.0%	3.0%	-4.7%	0.1%		
Construction Contracting	3,860	2,929	3,286	4,133	4,025	3,702	4,620	3,274	4,019	4,331	4,300	4,200	46,679	46,679	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	1.7%	5.1%	13.1%	27.9%	-0.5%	8.8%	23.0%	19.7%	21.3%	7.3%		
Hotel/Motel Lodging	949	840	837	847	1,131	1,114	953	1,257	1,665	1,863	1,407	1,091	13,954	13,954	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	-18.2%	-22.8%	-19.5%	-14.1%	-24.1%	-18.4%	-18.8%	-20.3%	-16.2%	-16.9%		
Job Printing	101	89	65	49	66	42	46	47	52	48	45	41	691	691	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%		
Other Utilities	10,354	12,774	11,391	8,169	6,492	5,823	3,321	5,884	5,186	5,212	5,241	5,832	85,679	85,679	-1.7%
(% change from prior year)	48.2%	-2.6%	-16.3%	-11.7%	-19.8%	-7.1%	-5678.6%	-18.9%	-13.5%	-7.7%	-10.0%	11.9%	-1.7%		
Penalty & Interest	306	307	282	313	329	394	364	352	542	426	336	336	4,287	4,287	1.9%
(% change from prior year)	-3.3%	-15.1%	4.8%	-2.0%	23.0%	23.1%	2.1%	-24.7%	-16.1%	37.5%	0.7%	40.8%	1.9%		
Publishing	8	5	2	3	2	1	10	4	5	1	9	3	53	53	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	4.8%	-7.9%	15.1%	-35.0%	-45.3%	-69.5%	49.8%	-71.1%	249.1%	-42.5%		
Rentals of Personal Property	2,754	2,641	2,616	3,993	2,983	3,801	3,092	3,356	3,048	3,706	3,450	3,137	38,577	38,577	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	39.3%	1.7%	43.5%	4.3%	18.0%	8.8%	8.7%	7.1%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	4,032	3,636	3,418	3,353	3,071	3,473	3,716	0	0	0	0	0	24,699	24,699	-45.1%
(% change from prior year)	13.0%	5.6%	-3.6%	-15.0%	-12.0%	-13.1%	-15.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	3,094	2,703	2,780	3,155	3,449	3,239	3,481	3,309	3,528	4,020	3,795	3,587	40,140	40,140	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%		
Retail Sales <sup>2/</sup>	27,491	26,545	25,778	29,013	29,057	29,474	36,824	29,304	28,320	32,572	31,544	29,904	355,826	355,826	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	3.2%	13.4%	7.1%	13.7%	9.6%	11.6%	20.1%	14.3%	13.7%	8.0%		
Telecommunication and Cable TV	839	817	834	860	834	815	870	817	847	981	862	755	10,131	10,131	4.9%
(% change from prior year)	5.3%	1.6%	3.5%	5.2%	6.0%	4.5%	1.8%	0.3%	8.7%	19.1%	7.2%	-5.0%	4.9%		
Transportation	0	0	1	0	0	0	0	0	0	8	0	2	11	11	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	-76.2%	-78.8%	-70.9%	-61.8%	-83.4%	-82.8%	2348.7%	-80.9%	-69.7%	17.9%		
Use Tax <sup>2/</sup>	2,600	2,376	2,241	1,440	1,500	1,549	2,376	1,654	1,727	1,780	1,649	1,645	22,537	22,537	3.1%
(% change from prior year)	25.1%	205.6%	5.9%	154.8%	-36.7%	-32.0%	-30.2%	-25.6%	-27.0%	-22.9%	-24.2%	-26.4%	3.1%		
Rounding Adjustment															
<b>Total</b>	<b>62,100</b>	<b>61,072</b>	<b>59,182</b>	<b>61,258</b>	<b>58,912</b>	<b>59,355</b>	<b>65,784</b>	<b>54,750</b>	<b>54,514</b>	<b>61,932</b>	<b>58,735</b>	<b>57,464</b>	<b>715,059</b>	<b>715,059</b>	<b>1.8%</b>
(% change from prior year)	9.2%	1.3%	-4.3%	1.9%	0.0%	3.8%	13.2%	-5.1%	-2.9%	2.2%	0.6%	1.7%	1.8%		

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

<sup>2/</sup> 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%
<b>Total</b>	<b>713,778</b>	<b>713,778</b>	<b>0.9%</b>



**GENERAL FUND SALES TAX CATEGORY ANALYSIS**  
**September 2024**

Category	2023-24	2024-25			Actual/Actual		Actual/Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$669	\$707	\$707	\$821	\$152	22.7%	\$114	16.1%
Commercial Property Rental	4,343	4,559	4,559	4,830	487	11.2%	271	5.9%
Construction Contracting	3,974	3,861	3,861	3,286	(688)	-17.3%	(575)	-14.9%
Hotel/Motel Lodging	899	693	693	837	(62)	-6.9%	144	20.8%
Job Printing	63	54	54	65	2	3.2%	11	20.4%
Other Utilities	13,603	10,715	10,715	11,391	(2,212)	-16.3%	676	6.3%
Penalty & Interest	269	341	341	282	13	4.8%	(59)	-17.3%
Publishing	2	1	1	2	0	0.0%	1	100.0%
Rentals of Personal Property	2,551	2,546	2,546	2,616	65	2.5%	70	2.7%
Residential Property Rentals	3,547	3,459	3,459	3,418	(129)	-3.6%	(41)	-1.2%
Restaurants & Bars	2,735	2,864	2,864	2,780	45	1.6%	(84)	-2.9%
Retail Sales <sup>1/</sup>	26,271	27,950	27,950	25,778	(493)	-1.9%	(2,172)	-7.8%
Telecommunication and Cable TV	806	852	852	834	28	3.5%	(18)	-2.1%
Transportation	1	-	-	1	0	0.0%	1.00	NA
Use <sup>1/</sup>	2,117	1,795	1,795	2,241	124	5.9%	446	24.8%
<b>TOTAL</b>	<b>\$61,850</b>	<b>\$60,397</b>	<b>\$60,397</b>	<b>\$59,182</b>	<b>(\$2,668)</b>	<b>-4.3%</b>	<b>(\$1,215)</b>	<b>-2.0%</b>

**GENERAL FUND SALES TAX CATEGORY ANALYSIS  
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE  
2024-25 ACTUALS COMPARED TO 2023-24  
(3+9)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget
Amusements	-10.2%	-15.4%	-3.8%	---	---	---	---	---	---	---	---	---	1.8%
Commercial Property Rental	1.7%	-0.9%	2.8%	---	---	---	---	---	---	---	---	---	0.1%
Construction Contracting	2.2%	-5.8%	-9.9%	---	---	---	---	---	---	---	---	---	7.3%
Hotel/Motel Lodging	-1.7%	-3.0%	-4.3%	---	---	---	---	---	---	---	---	---	-16.9%
Job Printing	98.0%	69.6%	45.7%	---	---	---	---	---	---	---	---	---	-15.2%
Other Utilities	48.2%	15.1%	2.4%	---	---	---	---	---	---	---	---	---	-1.7%
Penalty & Interest	-3.5%	-9.7%	-5.6%	---	---	---	---	---	---	---	---	---	1.9%
Publishing	14.3%	44.4%	36.4%	---	---	---	---	---	---	---	---	---	-42.4%
Rentals of Personal Property	8.7%	7.9%	6.1%	---	---	---	---	---	---	---	---	---	13.2%
Residential Property Rentals	13.0%	9.4%	5.0%	---	---	---	---	---	---	---	---	---	-45.1%
Restaurants & Bars	4.0%	-0.9%	-0.1%	---	---	---	---	---	---	---	---	---	4.7%
Retail Sales <sup>1/</sup>	1.4%	-4.3%	-3.6%	---	---	---	---	---	---	---	---	---	8.0%
Telecommunication and Cable TV	5.4%	3.4%	3.4%	---	---	---	---	---	---	---	---	---	4.9%
Transportation	-100.0%	-100.0%	-47.4%	---	---	---	---	---	---	---	---	---	2.8%
Use Tax <sup>1/</sup>	25.1%	2976.3%	271.2%	---	---	---	---	---	---	---	---	---	3.1%
<b>TOTAL</b>	<b>9.2%</b>	<b>5.1%</b>	<b>1.9%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1.8%</b>

<sup>1/</sup>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 -0.3% and 16.0%, respectively.

**CONVENTION CENTER SALES TAX BY MONTH**  
(In Thousands)  
(3+9)

	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	\$6,811	2.2%	\$6,811	2.2%	\$0	NA
August	6,133	6,125	5,646	-7.9%	5,646	-7.9%	0	NA
September	6,231	6,508	5,904	-5.2%	5,904	-5.2%	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
<b>Subtotal:</b>	<b>\$88,511</b>	<b>\$95,161</b>	<b>\$18,361</b>	<b>NA</b>	<b>\$18,361</b>	<b>-79.3%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	681	355	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$89,192</b>	<b>\$95,516</b>	<b>\$18,361</b>	<b>NA</b>	<b>\$18,361</b>	<b>-79.4%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$18,361
YTD Budget:	19,775
Dollars Over/Under:	(\$1,414)
Percent Over/Under:	-7.2%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$18,361
YTD Prior Year Actual:	19,028
Dollars Over/Under:	(667)
Percent Over/Under:	-3.5%

**PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(3+9)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	160	173	176	303	169	103	121	154	99	114	1,992	1,992	-0.7%	
(% change from prior year)	-10.3%	32.4%	19.5%	-10.4%	8.5%	111.3%	-31.6%	-4.0%	-12.9%	-16.4%	-34.2%	-22.6%	-0.7%			
Construction Contracting	2,757	2,092	2,347	2,952	2,875	2,644	3,300	2,338	2,871	3,094	3,072	3,000	33,342	33,342	7.3%	
(% change from prior year)	2.2%	-14.7%	-17.3%	1.7%	5.1%	13.1%	27.9%	-0.5%	8.8%	23.0%	19.7%	21.3%	7.3%			
Hotel/Motel Lodging	1,543	1,360	1,363	1,970	2,632	2,591	2,218	2,924	3,874	4,334	3,274	2,533	30,616	30,616	11.8%	
(% change from prior year)	-0.4%	-5.2%	8.4%	9.6%	8.9%	13.6%	23.4%	9.1%	16.0%	14.6%	13.2%	18.1%	11.8%			
Job Printing	72	63	47	35	47	30	33	33	37	34	32	31	494	494	-15.3%	
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%			
Publishing	6	3	1	2	1	1	7	3	4	1	7	2	38	38	-42.5%	
(% change from prior year)	20.1%	93.7%	-3.7%	4.8%	-7.9%	15.1%	-35.0%	-45.3%	-69.5%	49.8%	-71.1%	249.1%	-42.5%			
Restaurant and Bars	2,210	1,931	1,986	2,254	2,464	2,314	2,487	2,363	2,520	2,871	2,710	2,561	28,671	28,671	4.7%	
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%			
Transportation	0	0	0	0	0	0	0	0	0	6	0	2	8	8	17.9%	
(% change from prior year)	-49.4%	15.2%	-20.9%	-76.2%	-78.8%	-70.9%	-61.8%	-83.4%	-82.8%	2348.7%	-80.9%	-69.7%	17.9%			
<b>Total</b>	<b>6,811</b>	<b>5,646</b>	<b>5,904</b>	<b>7,386</b>	<b>8,195</b>	<b>7,883</b>	<b>8,214</b>	<b>7,764</b>	<b>9,427</b>	<b>10,494</b>	<b>9,194</b>	<b>8,243</b>	<b>95,161</b>	<b>95,161</b>	<b>7.5%</b>	
(% change from prior year)	2.2%	-7.9%	-5.2%	4.0%	6.0%	13.0%	16.7%	4.3%	9.9%	13.8%	11.9%	14.6%	7.5%			
													GASB	355	355	-47.9%
													<b>Total</b>	<b>95,516</b>	<b>95,516</b>	<b>7.1%</b>

**SPORTS FACILITIES SALES TAX BY MONTH**  
(In Thousands)  
(3+9)

	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	1,633	7.2%	1,633	7.2%	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
<b>Subtotal:</b>	<b>\$29,900</b>	<b>\$32,561</b>	<b>\$5,179</b>	<b>NA</b>	<b>\$5,179</b>	<b>-82.7%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	32	107	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$29,932</b>	<b>\$32,668</b>	<b>\$5,179</b>	<b>-82.7%</b>	<b>\$5,179</b>	<b>-82.7%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$5,179
YTD Budget:	5,422
Dollars Over/Under:	(\$243)
Percent Over/Under:	-4.5%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$5,179
YTD Prior Year Actual:	5,000
Dollars Over/Under:	179
Percent Over/Under:	3.6%



**JET FUEL SALES TAX BY MONTH**  
(In Thousands)  
(3+9)

	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	43	-6.5%	43	-6.5%	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
<b>Subtotal:</b>	<b>\$874</b>	<b>\$963</b>	<b>\$135</b>	<b>NA</b>	<b>\$135</b>	<b>-84.6%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	9	1	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$883</b>	<b>\$964</b>	<b>\$135</b>	<b>NA</b>	<b>\$135</b>	<b>-84.7%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$135
YTD Budget:	153
Dollars Over/Under:	(\$18)
Percent Over/Under:	-11.8%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$135
YTD Prior Year Actual:	139
Dollars Over/Under:	(\$4)
Percent Over/Under:	-2.9%





**TRANSPORTATION 2050 SALES TAX BY MONTH**  
(In Thousands)  
(3+9)

	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	28,930	-1.7%	28,930	-1.7%	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
<b>Subtotal:</b>	<b>\$373,941</b>	<b>\$382,351</b>	<b>\$89,533</b>	<b>NA</b>	<b>\$89,533</b>	<b>-76.1%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	2,239	(722)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$376,180</b>	<b>\$381,629</b>	<b>\$89,533</b>	<b>NA</b>	<b>\$89,533</b>	<b>-76.2%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$89,533
YTD Budget:	91,652
Dollars Over/Under:	(\$2,119)
Percent Over/Under:	-2.3%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$89,533
YTD Prior Year Actual:	88,265
Dollars Over/Under:	1,268
Percent Over/Under:	1.4%

**TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(3+9)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	413	381	479	448	364	289	401	612	502	485	5,027	5,027	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	-0.6%	-27.7%	11.6%	30.6%	-4.6%	2.4%	10.3%	26.7%	5.2%	1.8%		
Commercial Property Rental	2,378	2,204	2,246	2,401	2,331	2,339	2,501	2,283	2,219	2,677	2,367	2,771	28,717	28,717	0.1%
(% change from prior year)	2.1%	-3.5%	11.2%	-1.6%	-6.5%	3.9%	4.3%	0.1%	6.2%	-8.2%	2.8%	-4.5%	0.1%		
Construction Contracting	3,327	2,525	2,832	3,563	3,469	3,191	3,982	2,822	3,465	3,734	3,707	3,620	40,237	40,237	7.3%
(% change from prior year)	2.2%	-14.6%	-17.3%	1.8%	5.1%	13.2%	28.1%	-0.5%	8.9%	23.0%	19.7%	21.3%	7.3%		
Hotel/Motel Lodging	477	423	421	426	569	560	479	632	837	937	708	547	7,016	7,016	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	-18.2%	-22.8%	-19.5%	-14.1%	-24.1%	-18.4%	-18.8%	-20.3%	-16.2%	-16.9%		
Job Printing	87	77	56	42	57	37	40	40	45	41	39	35	596	596	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%		
Publishing	7	4	2	2	2	1	8	3	5	1	8	2	45	45	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	4.8%	-7.9%	15.1%	-35.0%	-45.3%	-69.5%	49.8%	-71.1%	249.1%	-42.5%		
Rentals of Personal Property	1,385	1,328	1,315	2,008	1,500	1,911	1,555	1,687	1,532	1,863	1,735	1,579	19,398	19,398	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	39.3%	1.7%	43.5%	4.3%	18.0%	8.8%	8.7%	7.1%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	2,027	1,828	1,718	1,686	1,544	1,746	1,868	0	0	0	0	0	12,418	12,418	-45.2%
(% change from prior year)	13.0%	5.5%	-3.7%	-15.0%	-12.1%	-13.1%	-15.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	2,667	2,330	2,397	2,720	2,973	2,792	3,001	2,852	3,041	3,465	3,271	3,092	34,601	34,601	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%		
Retail Sales <sup>2/</sup>	13,343	12,866	12,506	13,906	13,927	14,127	17,650	14,045	13,574	15,612	15,119	14,333	171,008	171,008	7.4%
(% change from prior year)	2.1%	-9.4%	-1.6%	2.4%	12.6%	6.5%	12.9%	8.1%	10.3%	19.2%	13.7%	12.9%	7.4%		
Transportation	0	0	1	0	0	0	0	0	0	7	0	2	10	10	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	-76.2%	-78.8%	-70.9%	-61.8%	-83.4%	-82.8%	2348.7%	-80.9%	-69.7%	17.9%		
Use Tax <sup>2/</sup>	1,235	1,068	1,030	675	703	726	1,114	775	809	834	773	770	10,512	10,512	5.8%
(% change from prior year)	27.8%	186.8%	8.1%	261.3%	-35.8%	-30.3%	-30.2%	-25.9%	-27.1%	-24.8%	-24.6%	-25.9%	5.8%		
<b>Total</b>	<b>27,249</b>	<b>24,991</b>	<b>24,938</b>	<b>27,810</b>	<b>27,554</b>	<b>27,878</b>	<b>32,562</b>	<b>25,428</b>	<b>25,928</b>	<b>29,783</b>	<b>28,229</b>	<b>27,236</b>	<b>329,587</b>	<b>329,587</b>	<b>2.2%</b>
(% change from prior year)	4.3%	1.7%	-1.7%	4.2%	2.8%	5.3%	7.9%	-3.5%	-1.7%	3.1%	2.2%	1.4%	2.2%		

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

<sup>2/</sup> 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%
<b>Total</b>	<b>328,964</b>	<b>328,964</b>	<b>1.4%</b>

**TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(3+9)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	66	61	77	72	58	46	64	98	80	79	805	805	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	-0.6%	-27.7%	11.6%	30.6%	-4.6%	2.4%	10.3%	26.7%	5.2%	1.8%		
Commercial Property Rental	381	353	360	384	373	374	400	366	355	429	379	443	4,597	4,597	0.1%
(% change from prior year)	2.1%	-3.3%	11.2%	-1.6%	-6.5%	3.9%	4.3%	0.1%	6.2%	-8.2%	2.8%	-4.5%	0.1%		
Construction Contracting	533	404	453	570	555	511	638	452	555	598	593	580	6,442	6,442	7.3%
(% change from prior year)	2.2%	-14.6%	-17.2%	1.8%	5.1%	13.2%	28.1%	-0.5%	8.9%	23.0%	19.7%	21.3%	7.3%		
Hotel/Motel Lodging	76	68	67	68	91	90	77	101	134	150	113	88	1,123	1,123	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	-18.2%	-22.8%	-19.5%	-14.1%	-24.1%	-18.4%	-18.8%	-20.3%	-16.2%	-16.9%		
Job Printing	14	12	9	7	9	6	6	6	7	7	6	6	95	95	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%		
Publishing	1	1	0	0	0	0	1	1	1	0	1	1	7	7	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	4.8%	-7.9%	15.1%	-35.0%	-45.3%	-69.5%	49.8%	-71.1%	249.1%	-42.5%		
Rentals of Personal Property	222	213	211	321	240	306	249	270	245	298	278	252	3,105	3,105	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	39.3%	1.7%	43.5%	4.3%	18.0%	8.8%	8.7%	7.1%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	325	293	275	270	247	280	299	0	0	0	0	0	1,989	1,989	-45.1%
(% change from prior year)	13.2%	5.8%	-3.8%	-15.1%	-12.0%	-13.2%	-15.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	427	373	384	435	476	447	480	457	487	555	524	494	5,539	5,539	4.7%
(% change from prior year)	4.1%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%		
Retail Sales <sup>2/</sup>	2,136	2,060	2,002	2,226	2,230	2,262	2,826	2,249	2,173	2,499	2,420	2,294	27,377	27,377	7.4%
(% change from prior year)	2.1%	-9.4%	-1.6%	2.4%	12.6%	6.5%	12.9%	8.1%	10.3%	19.2%	13.7%	12.9%	7.4%		
Transportation	0	0	0	0	0	0	0	0	0	1	0	1	2	2	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	-76.2%	-78.8%	-70.9%	-61.8%	-83.4%	-82.8%	2348.7%	-80.9%	-69.7%	17.9%		
Use Tax <sup>2/</sup>	198	171	165	108	113	116	178	124	130	134	124	122	1,683	1,683	5.8%
(% change from prior year)	27.8%	186.8%	7.9%	253.1%	-35.8%	-30.3%	-30.2%	-25.8%	-27.1%	-24.8%	-24.6%	-25.9%	5.8%		
<b>Total</b>	<b>4,362</b>	<b>4,001</b>	<b>3,992</b>	<b>4,450</b>	<b>4,411</b>	<b>4,464</b>	<b>5,212</b>	<b>4,072</b>	<b>4,151</b>	<b>4,769</b>	<b>4,518</b>	<b>4,360</b>	<b>52,765</b>	<b>52,765</b>	<b>2.3%</b>
(% change from prior year)	4.3%	1.7%	-1.7%	4.1%	2.8%	5.3%	7.9%	-3.5%	-1.7%	3.2%	2.2%	1.3%	2.3%		

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

<sup>2/</sup> 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%
<b>Total</b>	<b>52,666</b>	<b>52,666</b>	<b>1.4%</b>

**PARKS & PRESERVES SALES TAX BY MONTH**  
(In Thousands)  
(3+9)

	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	\$4,610	3.8%	\$4,610	3.8%	\$0	NA
August	4,184	4,402	4,241	1.4%	4,241	1.4%	0	NA
September	4,307	4,417	4,225	-1.9%	4,225	-1.9%	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
<b>Subtotal:</b>	<b>\$54,677</b>	<b>\$56,069</b>	<b>\$13,076</b>	<b>NA</b>	<b>\$13,076</b>	<b>-76.1%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	330	(64)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$55,007</b>	<b>\$56,005</b>	<b>\$13,076</b>	<b>NA</b>	<b>\$13,076</b>	<b>-76.2%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$13,076
YTD Budget:	13,434
Dollars Over/Under:	(\$358)
Percent Over/Under:	-2.7%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$13,076
YTD Prior Year Actual:	12,931
Dollars Over/Under:	145
Percent Over/Under:	1.1%

**PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(3+9)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	41	38	48	45	36	29	40	61	50	47	500	500	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	-0.6%	-27.7%	11.6%	30.6%	-4.6%	2.4%	10.3%	26.7%	5.2%	1.8%		
Commercial Property Rental	237	219	223	239	232	233	249	227	221	266	235	275	2,856	2,856	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-1.6%	-6.5%	3.9%	4.3%	0.1%	6.2%	-8.2%	2.8%	-4.5%	0.0%		
Construction Contracting	331	251	282	354	345	317	396	281	345	371	369	359	4,001	4,001	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	1.7%	5.1%	13.1%	27.9%	-0.5%	8.8%	23.0%	19.7%	21.3%	7.3%		
Hotel/Motel Lodging	47	42	42	42	57	56	48	63	83	93	70	55	698	698	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	-18.2%	-22.8%	-19.5%	-14.1%	-24.1%	-18.4%	-18.8%	-20.3%	-16.2%	-16.9%		
Job Printing	9	8	6	4	6	4	4	4	4	4	4	2	59	59	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%		
Publishing	1	0	0	0	0	0	1	0	0	0	1	2	5	5	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	4.8%	-7.9%	15.1%	-35.0%	-45.3%	-69.5%	49.8%	-71.1%	249.1%	-42.5%		
Rentals of Personal Property	138	132	131	200	149	190	155	168	152	185	172	157	1,929	1,929	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	39.3%	1.7%	43.5%	4.3%	18.0%	8.8%	8.7%	7.1%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	202	182	171	167	153	173	186	0	0	0	0	0	1,235	1,235	-45.1%
(% change from prior year)	13.5%	5.8%	-3.4%	-15.0%	-12.4%	-13.3%	-15.3%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	265	232	238	270	296	278	298	284	302	345	325	308	3,441	3,441	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%		
Retail Sales <sup>2/</sup>	1,375	1,327	1,289	1,451	1,453	1,474	1,841	1,465	1,416	1,629	1,577	1,494	17,791	17,791	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	3.2%	13.4%	7.1%	13.7%	9.6%	11.6%	20.1%	14.3%	13.7%	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%	-20.9%	-76.2%	-78.8%	-70.9%	-61.8%	-83.4%	-82.8%	2348.7%	-80.9%	-69.7%	17.9%		
Use Tax <sup>2/</sup>	130	119	112	72	75	77	119	83	86	89	82	83	1,127	1,127	3.1%
(% change from prior year)	25.1%	205.6%	5.9%	154.8%	-36.7%	-32.0%	-30.2%	-25.6%	-27.0%	-22.9%	-24.2%	-26.4%	3.1%		
<b>Total</b>	<b>2,766</b>	<b>2,546</b>	<b>2,535</b>	<b>2,837</b>	<b>2,814</b>	<b>2,847</b>	<b>3,333</b>	<b>2,604</b>	<b>2,649</b>	<b>3,044</b>	<b>2,885</b>	<b>2,782</b>	<b>33,641</b>	<b>33,641</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	4.3%	3.2%	5.4%	8.3%	-2.6%	-1.0%	3.9%	2.7%	1.8%	2.5%		

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

<sup>2/</sup> 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%
<b>Total</b>	<b>33,603</b>	<b>33,603</b>	<b>1.8%</b>

**PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(3+9)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	27	25	32	30	24	19	27	41	33	32	333	333	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	-0.6%	-27.7%	11.6%	30.6%	-4.6%	2.4%	10.3%	26.7%	5.2%	1.8%		
Commercial Property Rental	158	146	149	159	155	155	166	151	147	177	157	184	1,904	1,904	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-1.6%	-6.5%	3.9%	4.3%	0.1%	6.2%	-8.2%	2.8%	-4.5%	0.0%		
Construction Contracting	221	167	188	236	230	212	264	187	230	248	246	238	2,667	2,667	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	1.7%	5.1%	13.1%	27.9%	-0.5%	8.8%	23.0%	19.7%	21.3%	7.3%		
Hotel/Motel Lodging	32	28	28	28	38	37	32	42	56	62	47	35	465	465	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	-18.2%	-22.8%	-19.5%	-14.1%	-24.1%	-18.4%	-18.8%	-20.3%	-16.2%	-16.9%		
Job Printing	6	5	4	3	4	2	3	3	3	3	3	1	40	40	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%		
Publishing	0	0	0	0	0	0	1	0	0	0	1	1	3	3	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	4.8%	-7.9%	15.1%	-35.0%	-45.3%	-69.5%	49.8%	-71.1%	249.1%	-42.5%		
Rentals of Personal Property	92	88	87	133	99	127	103	112	102	124	115	104	1,286	1,286	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	39.3%	1.7%	43.5%	4.3%	18.0%	8.8%	8.7%	7.1%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	134	121	114	112	102	116	124	0	0	0	0	0	823	823	-45.2%
(% change from prior year)	12.6%	5.2%	-3.4%	-14.6%	-11.7%	-12.9%	-15.1%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	177	154	159	180	197	185	199	189	202	230	217	205	2,294	2,294	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%		
Retail Sales <sup>2/</sup>	916	885	859	967	969	982	1,227	977	944	1,086	1,051	998	11,861	11,861	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	3.2%	13.4%	7.1%	13.7%	9.6%	11.6%	20.1%	14.3%	13.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	-76.2%	-78.8%	-70.9%	-61.8%	-83.4%	-82.8%	2348.7%	-80.9%	-69.7%	17.9%		
Use Tax <sup>2/</sup>	87	79	75	48	50	52	79	55	58	59	55	54	751	751	3.1%
(% change from prior year)	25.1%	205.6%	5.9%	154.8%	-36.7%	-32.0%	-30.2%	-25.6%	-27.0%	-22.9%	-24.2%	-26.4%	3.1%		
<b>Total</b>	<b>1,844</b>	<b>1,695</b>	<b>1,690</b>	<b>1,891</b>	<b>1,876</b>	<b>1,898</b>	<b>2,222</b>	<b>1,735</b>	<b>1,769</b>	<b>2,030</b>	<b>1,925</b>	<b>1,853</b>	<b>22,428</b>	<b>22,428</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.3%	-1.9%	4.2%	3.2%	5.4%	8.3%	-2.6%	-0.8%	3.9%	2.7%	1.7%	2.5%		

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

<sup>2/</sup> 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%
<b>Total</b>	<b>22,402</b>	<b>22,402</b>	<b>1.8%</b>

**NEIGHBORHOOD PROTECTION SALES TAX BY MONTH**  
(In Thousands)  
(3+9)

	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	\$4,610	3.8%	\$4,610	3.8%	\$0	NA
August	4,184	4,401	4,243	1.4%	4,243	1.4%	0	NA
September	4,307	4,417	4,223	-2.0%	4,223	-2.0%	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
<b>Subtotal:</b>	<b>\$54,677</b>	<b>\$56,068</b>	<b>\$13,076</b>	<b>NA</b>	<b>\$13,076</b>	<b>-76.1%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	333	(66)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$55,010</b>	<b>\$56,002</b>	<b>\$13,076</b>	<b>NA</b>	<b>\$13,076</b>	<b>-76.2%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$13,076
YTD Budget:	13,435
Dollars Over/Under:	(\$359)
Percent Over/Under:	-2.7%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$13,076
YTD Prior Year Actual:	12,930
Dollars Over/Under:	146
Percent Over/Under:	1.1%

**NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(3+9)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	5	42	42	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	-0.6%	-27.7%	11.6%	30.6%	-4.6%	2.4%	10.3%	26.7%	5.2%	1.8%		
Commercial Property Rental	20	18	19	20	19	19	21	19	18	22	20	23	238	238	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-1.6%	-6.5%	3.9%	4.3%	0.1%	6.2%	-8.2%	2.8%	-4.5%	0.0%		
Construction Contracting	28	21	23	30	29	26	33	23	29	31	31	29	333	333	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	1.7%	5.1%	13.1%	27.9%	-0.5%	8.8%	23.0%	19.7%	21.3%	7.3%		
Hotel/Motel Lodging	4	4	3	4	5	5	4	5	7	8	6	3	58	58	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	-18.2%	-22.8%	-19.5%	-14.1%	-24.1%	-18.4%	-18.8%	-20.3%	-16.2%	-16.9%		
Job Printing	1	1	0	0	0	0	0	0	0	0	0	3	5	5	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%		
Rentals of Personal Property	11	11	11	17	12	16	13	14	13	15	14	14	161	161	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	39.3%	1.7%	43.5%	4.3%	18.0%	8.8%	8.7%	7.1%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	17	15	14	14	13	15	16	0	0	0	0	0	103	103	-45.2%
(% change from prior year)	10.0%	7.1%	-6.7%	-11.5%	-13.5%	-13.7%	-12.8%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	22	19	20	23	25	23	25	24	25	29	27	25	287	287	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%		
Retail Sales <sup>2/</sup>	115	111	107	121	121	123	153	122	118	136	131	125	1,483	1,483	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	3.2%	13.4%	7.1%	13.7%	9.6%	11.6%	20.1%	14.3%	13.7%	8.0%		
Use Tax <sup>2/</sup>	11	10	9	6	6	6	10	7	7	7	7	8	94	94	3.1%
(% change from prior year)	25.1%	205.6%	5.9%	154.8%	-36.7%	-32.0%	-30.2%	-25.6%	-27.0%	-22.9%	-24.2%	-26.4%	3.1%		
<b>Total</b>	<b>232</b>	<b>213</b>	<b>209</b>	<b>238</b>	<b>234</b>	<b>237</b>	<b>278</b>	<b>216</b>	<b>220</b>	<b>253</b>	<b>240</b>	<b>235</b>	<b>2,803</b>	<b>2,803</b>	<b>2.5%</b>
(% change from prior year)	4.3%	1.9%	-2.8%	4.9%	3.1%	5.2%	8.5%	-3.1%	-1.3%	3.7%	2.6%	3.1%	2.5%		

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

<sup>2/</sup> 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%
<b>Total</b>	<b>2,800</b>	<b>2,800</b>	<b>1.8%</b>



**NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(3+9)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	17	16	20	19	15	12	17	25	21	19	208	208	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	-0.6%	-27.7%	11.6%	30.6%	-4.6%	2.4%	10.3%	26.7%	5.2%	1.8%		
Commercial Property Rental	99	91	93	99	97	97	104	95	92	111	98	114	1,190	1,190	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-1.6%	-6.5%	3.9%	4.3%	0.1%	6.2%	-8.2%	2.8%	-4.5%	0.0%		
Construction Contracting	138	105	117	148	144	132	165	117	144	155	154	148	1,667	1,667	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	1.7%	5.1%	13.1%	27.9%	-0.5%	8.8%	23.0%	19.7%	21.3%	7.3%		
Hotel/Motel Lodging	20	18	17	18	24	23	20	26	35	39	29	22	291	291	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	-18.2%	-22.8%	-19.5%	-14.1%	-24.1%	-18.4%	-18.8%	-20.3%	-16.2%	-16.9%		
Job Printing	4	3	2	2	2	2	2	2	2	2	2	0	25	25	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%		
Publishing	0	0	0	0	0	0	0	0	0	0	0	2	2	2	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	4.8%	-7.9%	15.1%	-35.0%	-45.3%	-69.5%	49.8%	-71.1%	249.1%	-42.5%		
Rentals of Personal Property	57	55	55	83	62	79	64	70	63	77	72	67	804	804	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	39.3%	1.7%	43.5%	4.3%	18.0%	8.8%	8.7%	7.1%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	84	76	71	70	64	72	78	0	0	0	0	0	515	515	-45.1%
(% change from prior year)	13.5%	5.6%	-4.1%	-14.7%	-12.2%	-12.7%	-14.8%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	111	97	99	113	123	116	124	118	126	144	136	127	1,434	1,434	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%		
Retail Sales <sup>2/</sup>	573	553	537	604	605	614	767	610	590	679	657	624	7,413	7,413	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	3.2%	13.4%	7.1%	13.7%	9.6%	11.6%	20.1%	14.3%	13.7%	8.0%		
Use Tax <sup>2/</sup>	54	49	47	30	31	32	50	34	36	37	34	36	470	470	3.1%
(% change from prior year)	25.1%	205.6%	5.9%	154.8%	-36.7%	-32.0%	-30.2%	-25.6%	-27.0%	-22.9%	-24.2%	-26.4%	3.1%		
<b>Total</b>	<b>1,153</b>	<b>1,061</b>	<b>1,055</b>	<b>1,183</b>	<b>1,172</b>	<b>1,186</b>	<b>1,389</b>	<b>1,084</b>	<b>1,105</b>	<b>1,269</b>	<b>1,203</b>	<b>1,159</b>	<b>14,017</b>	<b>14,017</b>	<b>2.5%</b>
(% change from prior year)	3.9%	1.4%	-2.0%	4.3%	3.2%	5.5%	8.3%	-2.7%	-0.9%	3.9%	2.7%	1.8%	2.5%		

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

<sup>2/</sup> 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%
<b>Total</b>	<b>14,000</b>	<b>14,000</b>	<b>1.8%</b>

**NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(3+9)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	48	44	56	52	42	33	46	71	58	58	583	583	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	-0.6%	-27.7%	11.6%	30.6%	-4.6%	2.4%	10.3%	26.7%	5.2%	1.8%		
Commercial Property Rental	276	256	261	279	270	271	290	265	257	311	275	320	3,331	3,331	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-1.6%	-6.5%	3.9%	4.3%	0.1%	6.2%	-8.2%	2.8%	-4.5%	0.0%		
Construction Contracting	386	293	329	413	402	370	462	327	402	433	430	421	4,668	4,668	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	1.7%	5.1%	13.1%	27.9%	-0.5%	8.8%	23.0%	19.7%	21.3%	7.3%		
Hotel/Motel Lodging	55	49	49	49	66	65	56	73	97	109	82	64	814	814	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	-18.2%	-22.8%	-19.5%	-14.1%	-24.1%	-18.4%	-18.8%	-20.3%	-16.2%	-16.9%		
Job Printing	10	9	7	5	7	4	5	5	5	5	4	3	69	69	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%		
Publishing	1	0	0	0	0	0	1	0	1	0	1	1	5	5	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	4.8%	-7.9%	15.1%	-35.0%	-45.3%	-69.5%	49.8%	-71.1%	249.1%	-42.5%		
Rentals of Personal Property	161	154	153	233	174	222	180	196	178	216	201	182	2,250	2,250	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	39.3%	1.7%	43.5%	4.3%	18.0%	8.8%	8.7%	7.1%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	235	212	199	196	179	203	217	0	0	0	0	0	1,441	1,441	-45.1%
(% change from prior year)	13.0%	5.5%	-3.9%	-14.9%	-12.1%	-13.0%	-14.9%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	309	270	278	316	345	324	348	331	353	402	379	359	4,014	4,014	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%		
Retail Sales <sup>2/</sup>	1,604	1,548	1,504	1,692	1,695	1,719	2,148	1,709	1,652	1,900	1,840	1,746	20,757	20,757	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	3.2%	13.4%	7.1%	13.7%	9.6%	11.6%	20.1%	14.3%	13.7%	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%	-20.9%	-76.2%	-78.8%	-70.9%	-61.8%	-83.4%	-82.8%	2348.7%	-80.9%	-69.7%	17.9%		
Use Tax <sup>2/</sup>	152	139	131	84	88	90	139	96	101	104	96	95	1,315	1,315	3.1%
(% change from prior year)	25.1%	205.6%	5.9%	154.8%	-36.7%	-32.0%	-30.2%	-25.6%	-27.0%	-22.9%	-24.2%	-26.4%	3.1%		
<b>Total</b>	<b>3,225</b>	<b>2,969</b>	<b>2,959</b>	<b>3,311</b>	<b>3,282</b>	<b>3,320</b>	<b>3,888</b>	<b>3,035</b>	<b>3,092</b>	<b>3,552</b>	<b>3,366</b>	<b>3,249</b>	<b>39,248</b>	<b>39,248</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	4.3%	3.2%	5.4%	8.3%	-2.7%	-0.9%	3.9%	2.7%	1.9%	2.5%		

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

<sup>2/</sup> 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%
<b>Total</b>	<b>39,202</b>	<b>39,202</b>	<b>1.8%</b>

**CAPITAL CONSTRUCTION SALES TAX BY MONTH**  
(In Thousands)  
(3+9)

	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	618	3.5%	618	3.5%	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
<b>Subtotal:</b>	<b>\$7,156</b>	<b>\$7,504</b>	<b>\$1,845</b>	<b>NA</b>	<b>\$1,845</b>	<b>-74.2%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	172	(2)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$7,328</b>	<b>\$7,502</b>	<b>\$1,845</b>	<b>NA</b>	<b>\$1,845</b>	<b>-74.8%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$1,845
YTD Budget:	1,960
Dollars Over/Under:	(\$115)
Percent Over/Under:	-5.9%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$1,845
YTD Prior Year Actual:	1,783
Dollars Over/Under:	62
Percent Over/Under:	3.5%



**PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH**  
(In Thousands)  
(3+9)

	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 <sup>1/</sup>	10	3,485	3,849	100.0%+	3,849	100.0%+	0	NA
September <sup>1/</sup>	224	3,614	3,923	100.0%+	3,923	100.0%+	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
<b>Subtotal:</b>	<b>\$30,933</b>	<b>\$33,087</b>	<b>\$10,864</b>	<b>NA</b>	<b>\$10,864</b>	<b>-64.9%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	326	44	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$31,258</b>	<b>\$33,131</b>	<b>\$10,864</b>	<b>NA</b>	<b>\$10,864</b>	<b>-65.2%</b>	<b>\$0</b>	<b>NA</b>

<sup>1/</sup> The high collection levels in August and September of FY 2023-24 were due to reporting discrepancies, leading to an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund. Tax liabilities are self-assessed and reported to the Arizona Department of Revenue, and revenues must be allocated across City funds as reported. These discrepancies temporarily impacted allocations while taxpayer outreach and education efforts were underway. The significant collections in January resulted from resolving these reporting discrepancies.

**Actual vs. Budget**

YTD Actual Revenue:	\$10,864
YTD Budget:	10,007
Dollars Over/Under:	\$857
Percent Over/Under:	8.6%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$10,864
YTD Prior Year Actual:	2,945
Dollars Over/Under:	7,919
Percent Over/Under:	268.9%





**2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH**  
(In Thousands)  
(3+9)

	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	\$9,216	3.8%	\$9,216	3.8%	\$0	NA
August	8,368	8,803	8,483	1.4%	8,483	1.4%	0	NA
September	8,614	8,831	8,449	-1.9%	8,449	-1.9%	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
<b>Subtotal:</b>	<b>\$109,355</b>	<b>\$112,139</b>	<b>\$26,148</b>	<b>NA</b>	<b>\$26,148</b>	<b>-76.1%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	662	(131)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$110,017</b>	<b>\$112,008</b>	<b>\$26,148</b>	<b>NA</b>	<b>\$26,148</b>	<b>-76.2%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$26,148
YTD Budget:	26,867
Dollars Over/Under:	(\$719)
Percent Over/Under:	-2.7%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$26,148
YTD Prior Year Actual:	25,861
Dollars Over/Under:	287
Percent Over/Under:	1.1%



**PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(3+9)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	27	25	32	30	24	19	27	41	33	32	333	333	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	-0.6%	-27.7%	11.6%	30.6%	-4.6%	2.4%	10.3%	26.7%	5.2%	1.8%		
Commercial Property Rental	158	146	149	159	155	155	166	151	147	177	157	184	1,904	1,904	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-1.6%	-6.5%	3.9%	4.3%	0.1%	6.2%	-8.2%	2.8%	-4.5%	0.0%		
Construction Contracting	221	167	188	236	230	212	264	187	230	248	246	238	2,667	2,667	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	1.7%	5.1%	13.1%	27.9%	-0.5%	8.8%	23.0%	19.7%	21.3%	7.3%		
Hotel/Motel Lodging	32	28	28	28	38	37	32	42	56	62	47	35	465	465	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	-18.2%	-22.8%	-19.5%	-14.1%	-24.1%	-18.4%	-18.8%	-20.3%	-16.2%	-16.9%		
Job Printing	6	5	4	3	4	2	3	3	3	3	3	1	40	40	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%		
Publishing	0	0	0	0	0	0	1	0	0	0	1	1	3	3	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	4.8%	-7.9%	15.1%	-35.0%	-45.3%	-69.5%	49.8%	-71.1%	249.1%	-42.5%		
Rentals of Personal Property	92	88	87	133	99	127	103	112	102	124	115	104	1,286	1,286	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	39.3%	1.7%	43.5%	4.3%	18.0%	8.8%	8.7%	7.1%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	134	121	114	112	102	116	124	0	0	0	0	0	823	823	-45.2%
(% change from prior year)	12.6%	5.2%	-3.4%	-14.6%	-11.7%	-12.9%	-15.1%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	177	154	159	180	197	185	199	189	202	230	217	205	2,294	2,294	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%		
Retail Sales <sup>2/</sup>	916	885	859	967	969	982	1,227	977	944	1,086	1,051	998	11,861	11,861	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	3.2%	13.4%	7.1%	13.7%	9.6%	11.6%	20.1%	14.3%	13.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	-76.2%	-78.8%	-70.9%	-61.8%	-83.4%	-82.8%	2348.7%	-80.9%	-69.7%	17.9%		
Use Tax <sup>2/</sup>	87	79	75	48	50	52	79	55	58	59	55	54	751	751	3.1%
(% change from prior year)	25.1%	205.6%	5.9%	154.8%	-36.7%	-32.0%	-30.2%	-25.6%	-27.0%	-22.9%	-24.2%	-26.4%	3.1%		
<b>Total</b>	<b>1,844</b>	<b>1,695</b>	<b>1,690</b>	<b>1,891</b>	<b>1,876</b>	<b>1,898</b>	<b>2,222</b>	<b>1,735</b>	<b>1,769</b>	<b>2,030</b>	<b>1,925</b>	<b>1,853</b>	<b>22,428</b>	<b>22,428</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.3%	-1.9%	4.2%	3.2%	5.4%	8.3%	-2.6%	-0.8%	3.9%	2.7%	1.7%	2.5%		

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

<sup>2/</sup> 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%
<b>Total</b>	<b>22,402</b>	<b>22,402</b>	<b>1.8%</b>

**PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(3+9)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	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	110	101	127	119	97	77	106	162	133	128	1,333	1,333	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	-0.6%	-27.7%	11.6%	30.6%	-4.6%	2.4%	10.3%	26.7%	5.2%	1.8%		
Commercial Property Rental	631	584	596	637	618	620	663	605	588	710	628	735	7,615	7,615	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-1.6%	-6.5%	3.9%	4.3%	0.1%	6.2%	-8.2%	2.8%	-4.5%	0.0%		
Construction Contracting	882	669	751	945	920	846	1,056	748	919	990	983	960	10,669	10,669	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	1.7%	5.1%	13.1%	27.9%	-0.5%	8.8%	23.0%	19.7%	21.3%	7.3%		
Hotel/Motel Lodging	127	112	112	113	151	148	127	168	222	248	188	145	1,861	1,861	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	-18.2%	-22.8%	-19.5%	-14.1%	-24.1%	-18.4%	-18.8%	-20.3%	-16.2%	-16.9%		
Job Printing	23	20	15	11	15	10	10	11	12	11	10	10	158	158	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-34.1%	-12.6%	-33.6%	-42.4%	-18.3%	-39.4%	-38.4%	-29.1%	-34.6%	-15.3%		
Publishing	2	1	0	1	0	0	2	1	1	0	2	2	12	12	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	4.8%	-7.9%	15.1%	-35.0%	-45.3%	-69.5%	49.8%	-71.1%	249.1%	-42.5%		
Rentals of Personal Property	367	352	349	532	398	507	412	447	406	494	460	420	5,144	5,144	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	39.3%	1.7%	43.5%	4.3%	18.0%	8.8%	8.7%	7.1%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	538	485	456	447	409	463	495	0	0	0	0	0	3,293	3,293	-45.2%
(% change from prior year)	13.0%	5.7%	-3.6%	-15.1%	-12.2%	-13.2%	-15.1%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	707	618	635	721	788	740	796	756	806	919	867	822	9,175	9,175	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	4.3%	6.8%	6.1%	4.6%	5.6%	7.2%	6.9%	7.7%	4.7%		
Retail Sales <sup>2/</sup>	3,666	3,539	3,437	3,868	3,874	3,930	4,910	3,907	3,776	4,343	4,206	3,987	47,443	47,443	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	3.2%	13.4%	7.1%	13.7%	9.6%	11.6%	20.1%	14.3%	13.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	2	0	1	3	3	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	-76.2%	-78.8%	-70.9%	-61.8%	-83.4%	-82.8%	2348.7%	-80.9%	-69.7%	17.9%		
Use Tax <sup>2/</sup>	347	317	299	192	200	206	317	220	230	237	220	220	3,005	3,005	3.1%
(% change from prior year)	25.1%	205.6%	5.9%	154.8%	-36.7%	-32.0%	-30.2%	-25.6%	-27.0%	-22.9%	-24.2%	-26.4%	3.1%		
<b>Total</b>	<b>7,372</b>	<b>6,788</b>	<b>6,759</b>	<b>7,568</b>	<b>7,500</b>	<b>7,589</b>	<b>8,885</b>	<b>6,940</b>	<b>7,066</b>	<b>8,116</b>	<b>7,697</b>	<b>7,430</b>	<b>89,710</b>	<b>89,710</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	4.3%	3.1%	5.4%	8.3%	-2.6%	-1.0%	3.9%	2.7%	2.0%	2.5%		

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

<sup>2/</sup> 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%
<b>Total</b>	<b>89,606</b>	<b>89,606</b>	<b>1.8%</b>

**STATE SALES TAX BY MONTH**  
**PHOENIX SHARE**  
(In Thousands)  
**3+9**

	<b>2023-24 Actual</b>	<b>2024-25 Budget</b>	<b>% Change from PY Actual</b>	<b>2024-25 Actual</b>	<b>% Change from PY Actual</b>	<b>% Change from CY Budget</b>	<b>2024-25 Estimate</b>	<b>% Change from PY Actual</b>	<b>2025-26 Proposed Budget</b>	<b>% Change from PY Estimate</b>
<b>July</b>	\$20,075	\$20,698	3.1%	\$20,281	1.0%	-2.0%	\$20,281	1.0%	\$0	NA
<b>August</b>	20,412	19,478	-4.6%	19,886	-2.6%	2.1%	19,886	-2.6%	0	NA
<b>September</b>	19,786	19,887	0.5%	19,642	-0.7%	-1.2%	19,642	-0.7%	0	NA
<b>October</b>	20,528	20,245	-1.4%	0	NA	NA	0	NA	0	NA
<b>November</b>	20,037	20,674	3.2%	0	NA	NA	0	NA	0	NA
<b>December</b>	20,439	20,977	2.6%	0	NA	NA	0	NA	0	NA
<b>January</b>	23,718	24,739	4.3%	0	NA	NA	0	NA	0	NA
<b>February</b>	19,815	20,269	2.3%	0	NA	NA	0	NA	0	NA
<b>March</b>	19,701	20,753	5.3%	0	NA	NA	0	NA	0	NA
<b>April</b>	22,247	25,029	12.5%	0	NA	NA	0	NA	0	NA
<b>May</b>	21,043	23,103	9.8%	0	NA	NA	0	NA	0	NA
<b>June</b>	20,632	22,949	11.2%	0	NA	NA	0	NA	0	NA
<b>Subtotal</b>	<b>\$248,433</b>	<b>\$258,801</b>	<b>4.2%</b>	<b>\$59,809</b>	<b>NA</b>	<b>NA</b>	<b>\$59,809</b>	<b>-75.9%</b>	<b>\$0</b>	<b>NA</b>
<b>Year end adjust. (GASB)</b>	1,071	986	-7.9%	0	NA	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$249,504</b>	<b>\$259,787</b>	<b>4.1%</b>	<b>\$59,809</b>	<b>NA</b>	<b>NA</b>	<b>\$59,809</b>	<b>-76.0%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	<b>\$59,809</b>
YTD Budget:	<b>60,063</b>
Dollars Over/(Under):	<b>(\$254)</b>
Percent Over/(Under):	<b>-0.4%</b>

**Actual vs. Prior Year**

YTD Actual Revenue:	<b>\$59,809</b>
YTD Prior Year Actual:	<b>60,273</b>
Dollars Over/(Under):	<b>(\$464)</b>
Percent Over/(Under):	<b>-0.8%</b>

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

Category	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
<b>Transportation &amp; Towing</b>	\$43	\$23	\$42	\$25	\$28	\$26	\$42	\$25	\$30	\$113	\$33	\$33	\$463	5.5%
% change from PY actual	-0.3%	-46.8%	1.2%	-21.4%	-15.4%	-7.0%	-15.8%	-12.6%	-4.2%	197.0%	2.0%	-12.7%		
<b>Mining-Oil &amp; Gas Production</b>	\$229	\$222	\$235	\$240	\$246	\$231	\$245	\$231	\$248	\$265	\$266	\$264	\$2,921	2.6%
% change from PY actual	-15.4%	12.4%	-25.1%	9.5%	11.7%	11.4%	9.1%	1.1%	13.4%	4.3%	9.3%	5.0%		
<b>Utilities</b>	\$11,819	\$16,124	\$15,799	\$9,722	\$10,979	\$8,212	\$8,428	\$10,762	\$9,379	\$9,062	\$9,120	\$10,852	\$130,257	0.4%
% change from PY actual	5.0%	19.6%	5.6%	-26.6%	-4.1%	-11.1%	-4.2%	1.5%	-2.0%	13.9%	-0.9%	8.2%		
<b>Communications</b>	\$1,276	\$1,239	\$1,308	\$1,198	\$1,167	\$1,139	\$1,193	\$1,119	\$1,236	\$1,520	\$1,255	\$1,140	\$14,790	-1.6%
% change from PY actual	12.7%	-1.4%	7.4%	-6.2%	-7.9%	-8.8%	-12.9%	-11.5%	0.0%	18.8%	1.5%	-8.8%		
<b>Private Car &amp; Pipelines</b>	\$38	\$37	\$38	\$39	\$50	\$38	\$40	\$39	\$39	\$39	\$38	\$38	\$473	4.2%
% change from PY actual	2.1%	-3.1%	1.2%	4.5%	32.9%	2.2%	-7.8%	4.4%	3.8%	4.3%	3.1%	4.1%		
<b>Publishing</b>	\$86	\$28	\$21	\$18	\$18	\$14	\$27	\$22	\$14	\$15	\$15	\$16	\$293	-29.0%
% change from PY actual	159.2%	21.4%	-6.8%	-23.2%	-26.4%	-42.2%	-49.9%	-42.0%	-69.8%	-37.2%	-80.2%	-38.7%		
<b>Printing</b>	\$260	\$222	\$194	\$166	\$208	\$161	\$176	\$163	\$165	\$171	\$160	\$154	\$2,199	-11.7%
% change from PY actual	44.7%	30.2%	-7.3%	-22.9%	-8.9%	-19.7%	-25.2%	-18.3%	-26.2%	-26.0%	-20.8%	-21.3%		
<b>Restaurants &amp; Bars</b>	\$36,208	\$32,659	\$33,301	\$35,780	\$38,807	\$36,923	\$40,508	\$37,338	\$40,525	\$46,099	\$42,598	\$41,728	\$462,474	3.7%
% change from PY actual	3.7%	-3.9%	2.6%	0.2%	5.4%	4.1%	3.0%	3.4%	5.5%	4.1%	5.1%	9.8%		
<b>Amusements</b>	\$3,962	\$3,627	\$3,113	\$3,229	\$3,743	\$4,612	\$5,112	\$3,486	\$4,155	\$8,362	\$5,416	\$4,796	\$53,614	8.8%
% change from PY actual	3.2%	-5.4%	-5.6%	-17.8%	-19.6%	11.3%	21.6%	-3.6%	2.7%	64.4%	13.6%	24.8%		
<b>Rentals-Personal Property</b>	\$12,892	\$12,725	\$14,697	\$16,688	\$10,889	\$14,869	\$12,024	\$10,484	\$11,298	\$13,418	\$12,237	\$11,418	\$153,639	3.5%
% change from PY actual	12.8%	15.0%	29.6%	35.0%	-17.6%	27.4%	-7.9%	-15.1%	-4.7%	-5.0%	-8.2%	-10.1%		
<b>Contracting</b>	\$22,035	\$22,705	\$22,039	\$22,265	\$21,641	\$17,830	\$24,574	\$20,552	\$22,156	\$24,699	\$23,537	\$26,372	\$270,404	3.0%
% change from PY actual	-4.0%	4.2%	1.6%	7.2%	-4.2%	-17.0%	2.7%	1.1%	8.5%	14.0%	5.6%	16.8%		
<b>Retail <sup>1/</sup></b>	\$192,208	\$187,495	\$182,898	\$194,329	\$201,358	\$209,089	\$256,921	\$197,886	\$194,271	\$229,892	\$216,396	\$210,010	\$2,472,753	5.4%
% change from PY actual	1.0%	-5.2%	-3.3%	-0.5%	9.8%	6.5%	8.5%	6.8%	8.0%	12.7%	11.7%	7.6%		
<b>Severance - Mining</b>	\$1,405	\$1,179	\$1,042	\$414	\$428	\$460	\$510	\$595	\$413	\$600	\$564	\$358	\$7,968	-21.0%
% change from PY actual	1.9%	1028.7%	19.9%	-36.8%	-4.1%	-38.4%	-58.1%	-30.8%	4.4%	-21.9%	-36.9%	-79.6%		
<b>Bed Tax - Hotel/Motel</b>	\$10,337	\$8,798	\$8,847	\$11,297	\$14,216	\$13,378	\$12,605	\$14,261	\$18,327	\$21,210	\$16,605	\$14,131	\$164,012	8.2%
% change from PY actual	1.6%	-2.5%	7.1%	4.0%	7.9%	7.8%	14.2%	6.7%	12.3%	8.5%	8.1%	17.7%		
<b>Other</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
<b>State Total</b>	<b>\$292,796</b>	<b>\$287,084</b>	<b>\$283,574</b>	<b>\$295,408</b>	<b>\$303,778</b>	<b>\$306,982</b>	<b>\$362,403</b>	<b>\$296,965</b>	<b>\$302,256</b>	<b>\$355,463</b>	<b>\$328,240</b>	<b>\$321,311</b>	<b>\$3,736,261</b>	<b>4.8%</b>
<b>Cities Share (25%)</b>	<b>\$73,199</b>	<b>\$71,771</b>	<b>\$70,893</b>	<b>\$73,852</b>	<b>\$75,944</b>	<b>\$76,745</b>	<b>\$90,601</b>	<b>\$74,241</b>	<b>\$75,564</b>	<b>\$88,866</b>	<b>\$82,060</b>	<b>\$80,328</b>	<b>\$934,065</b>	<b>4.8%</b>
<b>Phoenix Population Percentage</b>	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%		
<b>Phoenix TOTAL</b>	<b>\$20,281</b>	<b>\$19,886</b>	<b>\$19,642</b>	<b>\$20,462</b>	<b>\$21,042</b>	<b>\$21,264</b>	<b>\$25,103</b>	<b>\$20,570</b>	<b>\$20,937</b>	<b>\$24,622</b>	<b>\$22,736</b>	<b>\$22,256</b>	<b>\$258,801</b>	<b>4.2%</b>

<sup>1/</sup> 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%
<b>Total</b>	<b>259,787</b>	<b>4.1%</b>

**STATE SALES TAX CATEGORY ANALYSIS  
STATEWIDE COLLECTIONS  
(000's)  
3+9**

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$42	\$23	\$23	\$42	\$0	1.2%	\$20	85.6%
Mining-Oil & Gas Production	313	248	248	235	(79)	-25.1%	(14)	-5.6%
Utilities	14,960	15,295	15,295	15,799	839	5.6%	504	3.3%
Communications	1,218	1,235	1,235	1,308	90	7.4%	73	5.9%
Private Car & Pipelines	37	37	37	38	0	1.2%	1	2.2%
Publishing	23	20	20	21	(2)	-6.8%	1	4.3%
Printing	209	166	166	194	(15)	-7.3%	28	16.9%
Restaurants & Bars	32,472	33,385	33,385	33,301	829	2.6%	(84)	-0.3%
Amusements	3,296	2,764	2,764	3,113	(183)	-5.6%	350	12.7%
Rentals-Personal Property	11,339	10,983	10,983	14,697	3,358	29.6%	3,714	33.8%
Contracting	21,689	21,084	21,084	22,039	351	1.6%	955	4.5%
Retail <sup>1/</sup>	189,168	190,192	190,192	182,898	(6,270)	-3.3%	(7,293)	-3.8%
Severance - Mining	869	512	512	1,042	173	19.9%	530	103.4%
Bed Tax - Hotel/Motel	8,259	9,405	9,405	8,847	588	7.1%	(558)	-5.9%
<b>DISTRIBUTION BASE TOTAL</b>	<b>\$283,894</b>	<b>\$285,348</b>	<b>\$285,348</b>	<b>\$283,574</b>	<b>(\$320)</b>	<b>-0.1%</b>	<b>(\$1,774)</b>	<b>-0.6%</b>
<b>Distribution to Cities</b> (25% of distribution base)	\$70,974	\$71,337	\$71,337	\$70,893	(\$80)	-0.1%	(\$444)	-0.6%
<b>Phoenix Share of Distribution</b> (actual is 27.71%)	\$19,786	\$19,887	\$19,887	\$19,642	(\$143)	-0.7%	(\$245)	-1.2%

**CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE**  
**2024-25 COMPARED TO 2023-24**

3+9

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Budgeted Annual Growth
Transportation & Towing	-0.3%	-23.4%	-15.4%	---	---	---	---	---	---	---	---	---	5.5%
Mining-Oil & Gas Production	-15.4%	-3.6%	-12.2%	---	---	---	---	---	---	---	---	---	2.6%
Utilities	5.0%	12.9%	10.2%	---	---	---	---	---	---	---	---	---	0.4%
Communications	12.7%	5.3%	6.0%	---	---	---	---	---	---	---	---	---	-1.6%
Private Car & Pipelines	2.1%	-0.5%	0.0%	---	---	---	---	---	---	---	---	---	4.2%
Publishing	159.2%	102.5%	71.3%	---	---	---	---	---	---	---	---	---	-29.0%
Printing	44.7%	37.6%	20.8%	---	---	---	---	---	---	---	---	---	-11.7%
Restaurants & Bars	3.7%	-0.1%	0.8%	---	---	---	---	---	---	---	---	---	3.7%
Amusements	3.2%	-1.1%	-2.5%	---	---	---	---	---	---	---	---	---	8.8%
Rentals-Personal Property	12.8%	13.9%	19.2%	---	---	---	---	---	---	---	---	---	3.5%
Contracting	-4.0%	0.0%	0.5%	---	---	---	---	---	---	---	---	---	3.0%
Retail <sup>1/</sup>	1.0%	-2.2%	-2.6%	---	---	---	---	---	---	---	---	---	5.4%
Severance - Mining	1.9%	74.3%	54.2%	---	---	---	---	---	---	---	---	---	-21.0%
Bed Tax - Hotel/Motel	1.6%	-0.3%	1.9%	---	---	---	---	---	---	---	---	---	8.2%
<b>Subtotal (State)</b>	<b>1.7%</b>	<b>-0.2%</b>	<b>-0.2%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4.8%</b>
Cities Share (25%)	1.7%	-0.2%	-0.2%	---	---	---	---	---	---	---	---	---	
<b>TOTAL (Phoenix Share)</b>	<b>1.0%</b>	<b>-0.8%</b>	<b>-0.8%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4.2%</b>

<sup>1/</sup> In August 2023 (FY 2023-24), ADOR made the technical adjustments 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 0.3% and 1.2%, respectively. (JLBC, Monthly Fiscal Highlights, October 2024)

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

City of Phoenix  
**Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report <sup>1/</sup>**  
**Tax Revenue from July to September 2024 (June - August 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	428	-	-	-	-	-	-	-	-	-	1,372	1,382	6,043
State-Shared Sales Tax Collection from MJ Retail Sales	142	106	103	-	-	-	-	-	-	-	-	-	351	341	1,456
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs <sup>2/</sup>	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-	12,007
16% Excise Tax on MJ Retail Sales for AHUR <sup>2/</sup>	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-	3,513
<b>Total COP Recreational (Non-Medical) MJ Retail Sales Taxes</b>	<b>671</b>	<b>521</b>	<b>531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,723</b>	<b>1,723</b>	<b>23,019</b>

Recreational MJ Sales Taxes Earmarked for Public Safety Pension <sup>3/</sup>	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	223	-	-	-	-	-	-	-	-	-	716	721	3,153
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs <sup>2/</sup>	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-	12,007
<b>Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension</b>	<b>276</b>	<b>217</b>	<b>223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>716</b>	<b>721</b>	<b>15,160</b>

Notes:

<sup>1/</sup> 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.

<sup>2/</sup> 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

<sup>3/</sup> 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 September 2024 (June - August 2024 Activity)  
(In Thousands)**

