



City of Phoenix

To: Mayor and City Council

Date: November 25, 2024

From: Jeff Barton
City Manager

Subject: GENERAL FUND REVENUE REPORT – 4 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$555.5 million in October were \$29.4 million or 5.0% lower than the 2023-24 collections of \$584.9 million. The negative growth is primarily due to a 19.4% decline in state-shared income tax revenues and a 34.2% decline in non-tax emergency transportation revenues due in part to prior year accrual adjustments, causing an overstatement of prior year 4-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 grew only 0.5% in the first four months of 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 hotel/motel have declined compared to the year-to-date amounts from last year.

It's also important to note, year-to-date city sales tax growth of 1.6% is not sustainable 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 impacted by 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, potential changes in presidential policies, 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 – September Business Activity)

In the first four months of 2024-25, the combined GF revenue from city and state-shared sales tax was \$323.0 million, reflecting growth of 1.0% compared to 2023-24.

City Sales Tax: Year-to-date (YTD) 2024-25 collections were \$242.8 million, representing 1.6% growth compared to 2023-24.

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

- retail: 0.5% (adjusted from -3.7% 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 and October 2023).
- contracting: -14.5%
- restaurants & bars: 1.2%
- hotel/motel: -1.0%
- telecommunications: 0.0%
- commercial property rentals: 1.3%

State-Shared Sales Tax: YTD 2024-25 collections were \$80.2 million, or -0.7% growth compared to 2023-24. However, after accounting for the technical adjustments by ADOR in August and October 2023, the adjusted growth rate would be 1.5% in October 2024.

The cumulative October YOY growth percentages in key categories of state sales tax include:

- retail: 1.0% (adjusted from -2.2% to 1.0% due to ADOR shifting monies from the Use Tax to the Retail category, causing an artificial increase in the Retail category in August and October 2023).
- contracting: 3.4%
- restaurants & bars: 1.0%
- hotel/motel: 1.2%
- communications: -0.7%

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	4 Month Actuals 2023-24	4 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%	\$ 17,861	\$ 18,099	1.3%	\$ 215,419	\$ 9,025	4.4%
Sales Taxes	479,705	536,889	627,072	674,528	707,310	4.9%	239,113	242,833	1.6%	713,778	6,468	0.9%
Privilege License Fees	2,436	2,915	3,467	3,385	3,469	2.5%	499	424	-15.0%	3,503	34	1.0%
Other General Fund Excise Taxes	18,837	19,148	19,277	19,452	19,575	0.6%	6,305	6,354	0.8%	19,800	225	1.1%
Subtotal	\$ 671,188	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	4.3%	\$ 263,778	\$ 267,710	1.5%	\$ 952,500	\$ 15,752	1.7%
Non Taxes												
Licenses & Permits	2,812	2,694	3,022	3,019	2,882	-4.5%	1,043	840	-19.5%	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%	2,860	2,885	0.9%	8,271	(529)	-6.0%
Court Default Fee	1,310	1,288	880	885	892	0.8%	255	300	17.6%	846	(46)	-5.2%
Parks & Libraries	5,824	3,790	5,576	6,713	8,865	32.1%	2,774	3,525	27.1%	7,076	(1,789)	-20.2%
Planning	1,589	1,723	1,904	1,690	1,865	10.3%	461	462	0.2%	2,142	277	14.9%
Police	14,848	12,637	13,841	13,843	17,277	24.8%	4,995	3,682	-26.3%	15,105	(2,172)	-12.6%
Street Transportation	6,155	5,881	4,526	5,375	12,375	100%+	7,164	2,805	-60.8%	8,028	(4,347)	-35.1%
Emergency Transportation	36,706	34,092	46,481	54,832	62,213	13.5%	25,781	16,970	-34.2%	75,990	13,777	22.1%
Hazardous Materials Inspection Fee	1,408	1,464	1,299	1,584	1,524	-3.8%	255	282	10.6%	1,500	(24)	-1.6%
Other Service Charges	22,519	15,026	15,882	37,848	52,491	38.7%	13,267	20,890	57.5%	40,468	(12,023)	-22.9%
All Others	16,254	19,464	21,292	22,177	23,370	5.4%	10,113	9,650	-4.6%	22,933	(437)	-1.9%
Subtotal	\$ 130,528	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,612	21.8%	\$ 68,832	\$ 62,214	-9.6%	\$ 192,003	\$ (7,609)	-3.8%
State Shared Revenues												
Sales Tax	171,927	201,292	229,901	241,813	249,504	3.2%	80,801	80,214	-0.7%	259,787	10,283	4.1%
Income Tax	214,697	240,237	213,294	308,183	435,754	41.4%	145,251	117,005	-19.4%	353,170	(82,584)	-19.0%
Vehicle License Tax	70,484	79,768	78,695	80,593	83,823	4.0%	26,274	28,352	7.9%	86,148	2,325	2.8%
Subtotal	\$ 457,108	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	22.0%	\$ 252,326	\$ 225,571	-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%	\$ 584,936	\$ 555,495	-5.0%	\$ 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%	\$ 584,936	\$ 555,495	-5.0%	\$ 1,843,608	\$ (61,834)	-3.2%

Change from Prior Year

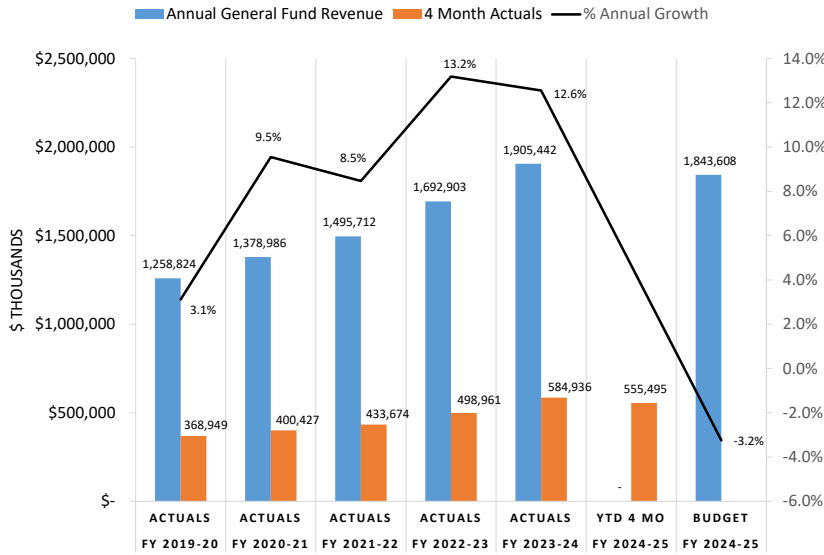
23-24 4 Month Actual Revenue:	\$ 584,936
24-25 4 Month Actual Revenue:	\$ 555,495
Dollars Over/Under Prior Year:	\$ (29,441)
Percent Over/Under Prior Year:	-5.0%

% Change from Prior Year and Budget

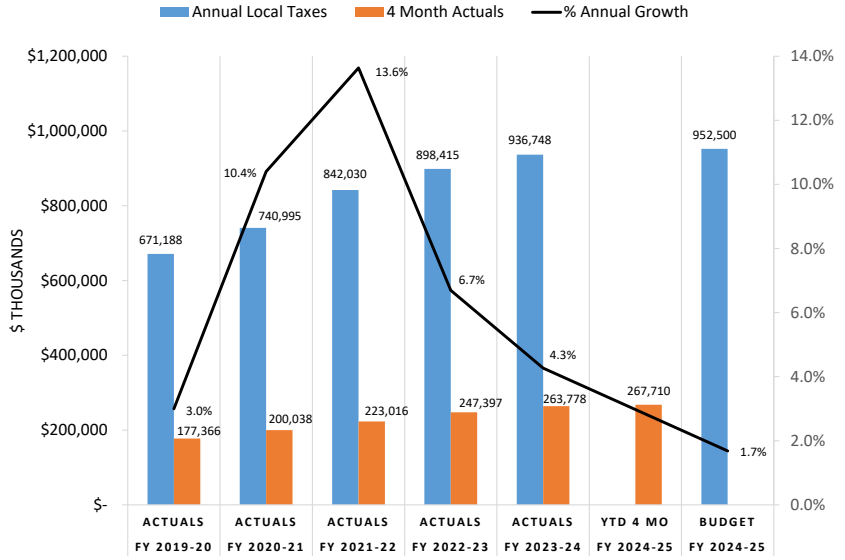
24-25 % Change from Prior Year Actual:	-5.0%
24-25 Budget % Change from Prior Year Actual:	-3.2%

General Fund Revenue

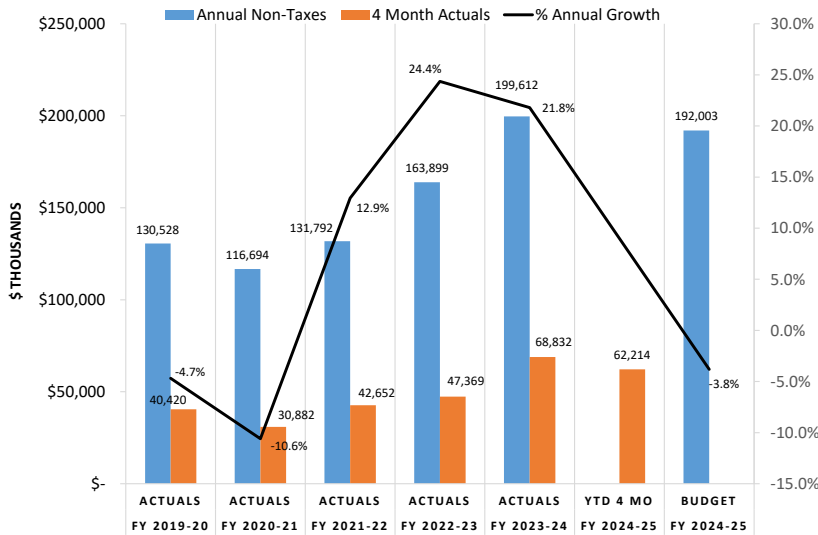
TOTAL GENERAL FUND REVENUE



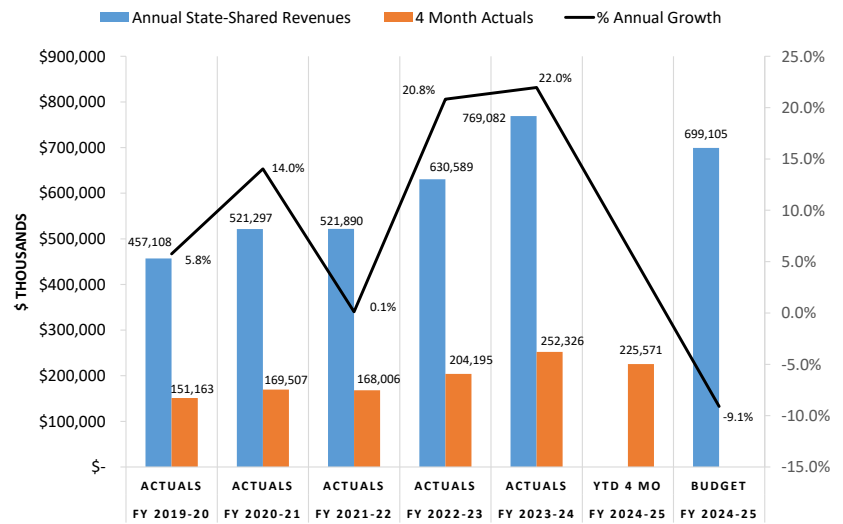
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at four months of \$555.5 million, reflecting a year-over-year (YOY) growth of -5.0%. The negative growth is primarily due to lower state shared income tax revenues and non-tax accounting accruals in the prior year, skewing prior year 4-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 0.5% for the current fiscal year, 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 construction contracting, and hotels/motels have declined compared to last year.
- Total non-tax revenues represent approximately \$192.0 million, or 10.4% of total annual GF revenues. The YOY decrease of \$6.6 million (9.6%) is primarily attributable to non-tax emergency transportation accounting accruals and bad-debt allowances accruals in the prior year, skewing prior year 4-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 1.1% this fiscal year, 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 7.9% in October 2024.

GENERAL FUND SALES TAX BY MONTH
(In Thousands)
(4+8)

	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	60,479	0.6%	60,479	0.6%	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	\$242,833	NA	\$242,833	-65.4%	\$0	NA
Year End Adjustments	4,633	(1,281)	0	NA	0	NA	0	NA
TOTAL:	\$707,310	\$713,778	\$242,833	NA	\$242,833	-65.7%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$242,833
YTD Budget:	240,246
Dollars Over/Under:	\$2,587
Percent Over/Under:	1.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$242,833
YTD Prior Year Actual:	239,113
Dollars Over/Under:	3,720
Percent Over/Under:	1.6%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	888	935	875	711	564	782	1,196	980	948	9,998	9,998	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-29.0%	9.6%	28.3%	-6.3%	0.5%	8.3%	24.4%	3.3%	1.8%		
Commercial Property Rental	5,086	4,738	4,830	5,095	5,030	5,046	5,397	4,926	4,787	5,776	5,108	5,977	61,796	61,796	0.1%
(% change from prior year)	1.7%	-3.5%	11.2%	-2.9%	-6.2%	4.5%	4.8%	0.2%	7.1%	-7.8%	3.2%	-4.5%	0.1%		
Construction Contracting	3,860	2,929	3,286	2,961	4,170	3,835	4,787	3,392	4,164	4,488	4,456	4,351	46,679	46,679	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	8.9%	17.2%	32.5%	3.1%	12.8%	27.4%	24.0%	25.7%	7.3%		
Hotel/Motel Lodging	949	840	837	1,116	1,102	1,085	929	1,225	1,623	1,815	1,371	1,062	13,954	13,954	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	-24.8%	-21.6%	-16.4%	-26.0%	-20.5%	-20.9%	-22.3%	-18.3%	-16.9%		
Job Printing	101	89	65	72	62	40	43	44	49	45	42	39	691	691	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-15.3%		
Other Utilities	10,354	12,774	11,391	10,790	6,094	5,464	3,138	5,522	4,868	4,892	4,919	5,473	85,679	85,679	-1.7%
(% change from prior year)	48.2%	-2.6%	-16.3%	16.6%	-24.8%	-12.8%	-5371.4%	-23.9%	-18.8%	-13.4%	-15.5%	5.0%	-1.7%		
Penalty & Interest	306	307	282	297	331	396	366	354	545	428	338	337	4,287	4,287	1.9%
(% change from prior year)	-3.3%	-15.1%	4.8%	-7.0%	23.6%	23.8%	2.6%	-24.3%	-15.7%	38.2%	1.2%	41.5%	1.9%		
Publishing	8	5	2	4	2	1	9	4	5	1	9	3	53	53	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	-10.4%	12.0%	-36.7%	-46.8%	-70.3%	45.7%	-71.9%	239.6%	-42.5%		
Rentals of Personal Property	2,754	2,641	2,616	2,649	3,134	3,993	3,249	3,525	3,202	3,893	3,624	3,297	38,577	38,577	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	6.8%	50.8%	9.6%	24.0%	14.3%	14.2%	12.5%	16.3%	13.2%		
Residential Property Rental ^{1/}	4,032	3,636	3,418	3,774	2,945	3,330	3,563	0	0	0	0	0	24,699	24,699	-45.1%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	-15.7%	-16.7%	-18.5%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	3,094	2,703	2,780	3,153	3,450	3,239	3,482	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 ^{2/}	27,491	26,545	25,778	26,971	29,297	29,717	37,129	29,546	28,554	32,841	31,804	30,153	355,826	355,826	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	14.3%	8.0%	14.6%	10.5%	12.5%	21.1%	15.3%	14.7%	8.0%		
Telecommunication and Cable TV	839	817	834	733	849	830	886	832	863	999	879	770	10,131	10,131	4.9%
(% change from prior year)	5.3%	1.6%	3.5%	-10.3%	8.0%	6.5%	3.7%	2.2%	10.8%	21.3%	9.2%	-3.2%	4.9%		
Transportation	0	0	1	1	0	0	0	0	0	7	0	2	11	11	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-80.8%	-73.6%	-65.4%	-84.9%	-84.4%	2117.6%	-82.7%	-72.5%	17.9%		
Use Tax ^{2/}	2,600	2,376	2,241	1,975	1,442	1,489	2,285	1,590	1,661	1,711	1,585	1,582	22,537	22,537	3.1%
(% change from prior year)	25.1%	205.6%	5.9%	249.4%	-39.2%	-34.6%	-32.9%	-28.4%	-29.8%	-25.9%	-27.1%	-29.2%	3.1%		
Rounding Adjustment															
Total	62,100	61,072	59,182	60,479	58,843	59,340	65,974	54,833	54,631	62,112	58,910	57,581	715,059	715,059	1.8%
(% change from prior year)	9.2%	1.3%	-4.3%	0.6%	-0.2%	3.8%	13.6%	-5.0%	-2.7%	2.5%	0.9%	1.9%	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 and October 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 adjusted growth rates for Retail and Use Tax categories are -0.4% and 17.2% in August 2024, and 2.8% and -19.2% in October 2024.

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
October 2024

Category	2023-24	2024-25			Actual/Actual		Actual/Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$763	\$686	\$686	\$888	\$125	16.4%	\$202	29.4%
Commercial Property Rental	5,249	5,051	5,051	5,095	(154)	-2.9%	44	0.9%
Construction Contracting	4,063	3,697	3,697	2,961	(1,102)	-27.1%	(736)	-19.9%
Hotel/Motel Lodging	1,035	851	851	1,116	81	7.8%	265	31.1%
Job Printing	75	63	63	72	(3)	-4.0%	9	14.3%
Other Utilities	9,252	9,066	9,066	10,790	1,538	16.6%	1,724	19.0%
Penalty & Interest	320	293	293	297	(23)	-7.2%	4	1.4%
Publishing	3	4	4	4	1	33.3%	0	0.0%
Rentals of Personal Property	2,867	3,989	3,989	2,649	(218)	-7.6%	(1,340)	-33.6%
Residential Property Rentals	3,945	3,579	3,579	3,774	(171)	-4.3%	195	5.4%
Restaurants & Bars	3,010	3,086	3,086	3,153	143	4.8%	67	2.2%
Retail Sales ^{1/}	28,126	27,585	27,585	26,971	(1,155)	-4.1%	(614)	-2.2%
Telecommunication and Cable TV	817	835	835	733	(84)	-10.3%	(102)	-12.2%
Transportation	1	-	-	1	0	25.0%	1.00	NA
Use ^{1/}	565	2,121	2,121	1,975	1,410	+100.0%	(146)	-6.9%
TOTAL	\$60,090	\$60,906	\$60,906	\$60,479	\$389	0.6%	(\$427)	-0.7%

^{1/} In October 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. Absent these adjustments, October 2024 growth rates for Retail and Use Tax categories would have been 2.8% and -19.2%, respectively.

**GENERAL FUND SALES TAX CATEGORY ANALYSIS
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2024-25 ACTUALS COMPARED TO 2023-24
(4+8)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget
Amusements	-10.2%	-15.4%	-3.8%	1.4%	---	---	---	---	---	---	---	---	1.8%
Commercial Property Rental	1.7%	-0.9%	2.8%	1.3%	---	---	---	---	---	---	---	---	0.1%
Construction Contracting	2.2%	-5.8%	-9.9%	-14.5%	---	---	---	---	---	---	---	---	7.3%
Hotel/Motel Lodging	-1.7%	-3.0%	-4.3%	-1.0%	---	---	---	---	---	---	---	---	-16.9%
Job Printing	98.0%	69.6%	45.7%	30.8%	---	---	---	---	---	---	---	---	-15.2%
Other Utilities	48.2%	15.1%	2.4%	5.5%	---	---	---	---	---	---	---	---	-1.7%
Penalty & Interest	-3.5%	-9.7%	-5.6%	-6.0%	---	---	---	---	---	---	---	---	1.9%
Publishing	14.3%	44.4%	36.4%	35.7%	---	---	---	---	---	---	---	---	-42.4%
Rentals of Personal Property	8.7%	7.9%	6.1%	2.3%	---	---	---	---	---	---	---	---	13.2%
Residential Property Rentals	13.0%	9.4%	5.0%	2.5%	---	---	---	---	---	---	---	---	-45.1%
Restaurants & Bars	4.0%	-0.9%	-0.1%	1.2%	---	---	---	---	---	---	---	---	4.7%
Retail Sales ^{1/}	1.4%	-4.3%	-3.6%	-3.7%	---	---	---	---	---	---	---	---	8.0%
Telecommunication and Cable TV	5.4%	3.4%	3.4%	0.0%	---	---	---	---	---	---	---	---	4.9%
Transportation	-100.0%	-100.0%	-47.4%	-25.9%	---	---	---	---	---	---	---	---	2.8%
Use Tax ^{1/}	25.1%	2976.3%	271.2%	266.4%	---	---	---	---	---	---	---	---	3.1%
TOTAL	9.2%	5.1%	1.9%	1.6%	---	---	---	---	---	---	---	---	1.8%

^{1/} In August and October 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 6.1%, respectively.

CONVENTION CENTER SALES TAX BY MONTH
(In Thousands)
(4+8)

	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	5,904	-5.2%	5,904	-5.2%	0	NA
October	7,099	6,961	6,579	-7.3%	6,579	-7.3%	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	\$24,942	NA	\$24,942	-71.8%	\$0	NA
Year End Adjustment	681	355	0	NA	0	NA	0	NA
TOTAL:	\$89,192	\$95,516	\$24,942	NA	\$24,942	-72.0%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$24,942
YTD Budget:	26,736
Dollars Over/Under:	(\$1,794)
Percent Over/Under:	-6.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$24,942
YTD Prior Year Actual:	26,127
Dollars Over/Under:	(1,185)
Percent Over/Under:	-4.5%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	335	153	263	147	89	106	134	86	99	1,992	1,992	-0.7%	
(% change from prior year)	-10.3%	32.4%	19.5%	73.0%	-5.7%	83.7%	-40.5%	-16.5%	-24.3%	-27.3%	-42.8%	-32.7%	-0.7%			
Construction Contracting	2,757	2,092	2,347	2,115	2,978	2,740	3,419	2,423	2,975	3,206	3,183	3,107	33,342	33,342	7.3%	
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	8.9%	17.2%	32.5%	-3.1%	12.8%	27.4%	24.0%	25.7%	7.3%			
Hotel/Motel Lodging	1,543	1,360	1,363	1,822	2,648	2,606	2,232	2,942	3,898	4,360	3,293	2,549	30,616	30,616	11.8%	
(% change from prior year)	-0.4%	-5.2%	8.4%	1.3%	9.6%	14.3%	24.1%	9.7%	16.8%	15.3%	13.9%	18.9%	11.8%			
Job Printing	72	63	47	52	44	29	31	31	35	32	30	28	494	494	-15.3%	
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-15.3%			
Publishing	6	3	1	3	1	1	7	3	4	1	7	1	38	38	-42.5%	
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	-10.4%	12.0%	-36.7%	-46.8%	-70.3%	45.7%	-71.9%	239.6%	-42.5%			
Restaurant and Bars	2,210	1,931	1,986	2,252	2,464	2,314	2,487	2,364	2,520	2,871	2,711	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	1	0	0	0	0	0	5	0	2	8	8	17.9%	
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-80.8%	-73.6%	-65.4%	-84.9%	-84.4%	2117.6%	-82.7%	-72.5%	17.9%			
Total	6,812	5,647	5,904	6,579	8,289	7,953	8,322	7,852	9,537	10,610	9,310	8,346	95,161	95,161	7.5%	
(% change from prior year)	2.2%	-7.9%	-5.2%	-7.3%	7.2%	14.0%	18.3%	5.5%	11.2%	15.1%	13.4%	16.1%	7.5%			
													GASB	355	355	-47.9%
													Total	95,516	95,516	7.1%

SPORTS FACILITIES SALES TAX BY MONTH
(In Thousands)
(4+8)

	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	2,027	2.1%	2,027	2.1%	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	\$7,206	NA	\$7,206	-75.9%	\$0	NA
Year End Adjustment	32	107	0	NA	0	NA	0	NA
TOTAL:	\$29,932	\$32,668	\$7,206	-75.9%	\$7,206	-75.9%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$7,206
YTD Budget:	7,455
Dollars Over/Under:	(\$249)
Percent Over/Under:	-3.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$7,206
YTD Prior Year Actual:	6,985
Dollars Over/Under:	221
Percent Over/Under:	3.2%

SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2024-25	% Chg	
	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Act/Est)	Budget	from PY	
															Actuals	
Hotel/Motel Lodging	771	680	681	911	1,324	1,303	1,116	1,471	1,949	2,180	1,647	1,275	15,308	15,308	11.8%	
(% change from prior year)	-0.4%	-5.2%	8.4%	1.3%	9.6%	14.3%	24.1%	9.7%	16.8%	15.3%	13.9%	18.9%	11.8%			
Short-Term Motor Vehicle Rental	1,153	941	952	1,116	1,547	1,506	1,285	1,315	1,679	2,344	1,901	1,514	17,253	17,253	6.4%	
(% change from prior year)	10.2%	0.3%	6.5%	2.8%	6.7%	9.6%	5.6%	10.1%	9.8%	1.6%	8.9%	5.8%	6.4%			
Total	1,925	1,621	1,633	2,027	2,870	2,809	2,400	2,786	3,628	4,524	3,548	2,790	32,561	32,561	8.9%	
(% change from prior year)	5.6%	-2.1%	7.3%	2.1%	8.0%	11.7%	13.4%	9.9%	13.4%	7.8%	11.2%	11.4%	8.9%			
													GASB	107	107	234.4%
													Total	32,668	32,668	9.1%

JET FUEL SALES TAX BY MONTH
(In Thousands)
(4+8)

	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	45	-4.3%	45	-4.3%	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	\$180	NA	\$180	-79.4%	\$0	NA
Year End Adjustment	9	1	0	NA	0	NA	0	NA
TOTAL:	\$883	\$964	\$180	NA	\$180	-79.6%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$180
YTD Budget:	200
Dollars Over/Under:	(\$20)
Percent Over/Under:	-10.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$180
YTD Prior Year Actual:	186
Dollars Over/Under:	(\$6)
Percent Over/Under:	-3.2%

JET FUEL SALES TAXES SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	
Jet Fuel	68	24	43	45	60	60	60	253	85	139	69	57	963	963	10.2%	
(% change from prior year)	30.0%	-40.5%	-7.9%	-5.3%	5.8%	19.1%	33.1%	28.1%	-8.2%	10.0%	8.1%	5.4%	10.2%			
Total	68	24	43	45	60	60	60	253	85	139	69	57	963	963	10.2%	
(% change from prior year)	30.0%	-40.5%	-7.9%	-5.3%	5.8%	19.1%	33.1%	28.1%	-8.2%	10.0%	8.1%	5.4%	10.2%			
													GASB	1	1	-88.9%
													Total	964	964	9.2%

TRANSPORTATION 2050 SALES TAX BY MONTH
(In Thousands)
(4+8)

	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	30,100	-2.8%	30,100	-2.8%	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	\$119,633	NA	\$119,633	-68.0%	\$0	NA
Year End Adjustment	2,239	(722)	0	NA	0	NA	0	NA
TOTAL:	\$376,180	\$381,629	\$119,633	NA	\$119,633	-68.2%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$119,633
YTD Budget:	123,062
Dollars Over/Under:	(\$3,429)
Percent Over/Under:	-2.8%

Actual vs. Prior Year

YTD Actual Revenue:	\$119,633
YTD Prior Year Actual:	119,233
Dollars Over/Under:	400
Percent Over/Under:	0.3%

TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	446	470	440	358	283	393	601	493	477	5,027	5,027	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-29.0%	9.6%	28.3%	-6.3%	0.5%	8.3%	24.4%	3.3%	1.8%		
Commercial Property Rental	2,378	2,204	2,246	2,371	2,335	2,342	2,505	2,287	2,222	2,681	2,371	2,775	28,717	28,717	0.1%
(% change from prior year)	2.1%	-3.5%	11.2%	-2.8%	-6.4%	4.1%	4.4%	0.3%	6.4%	-8.0%	2.9%	-4.3%	0.1%		
Construction Contracting	3,327	2,525	2,832	2,552	3,595	3,306	4,126	2,924	3,590	3,869	3,841	3,750	40,237	40,237	7.3%
(% change from prior year)	2.2%	-14.6%	-17.3%	-27.1%	8.9%	17.3%	32.7%	3.1%	12.9%	27.5%	24.0%	25.7%	7.3%		
Hotel/Motel Lodging	477	423	421	561	554	546	467	616	816	913	689	533	7,016	7,016	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	-24.8%	-21.6%	-16.4%	-26.0%	-20.5%	-22.3%	-22.3%	-18.3%	-16.9%		
Job Printing	87	77	56	62	54	34	37	38	42	39	36	34	596	596	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-15.3%		
Publishing	7	4	2	3	2	1	8	3	5	1	8	1	45	45	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	-10.4%	12.0%	-36.7%	-46.8%	-70.3%	45.7%	-71.9%	239.6%	-42.5%		
Rentals of Personal Property	1,385	1,328	1,315	1,332	1,576	2,008	1,634	1,773	1,610	1,958	1,822	1,657	19,398	19,398	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	6.8%	50.8%	9.6%	24.0%	14.3%	14.2%	12.5%	16.3%	13.2%		
Residential Property Rental ^{1/}	2,027	1,828	1,718	1,898	1,481	1,674	1,792	0	0	0	0	0	12,418	12,418	-45.2%
(% change from prior year)	13.0%	5.5%	-3.7%	-4.3%	-15.7%	-16.7%	-18.5%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	2,667	2,330	2,397	2,718	2,974	2,792	3,001	2,852	3,042	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 ^{2/}	13,343	12,866	12,506	13,084	14,024	14,225	17,773	14,143	13,668	15,720	15,224	14,432	171,008	171,008	7.4%
(% change from prior year)	2.1%	-9.4%	-1.6%	-3.6%	13.4%	7.2%	13.7%	8.9%	11.1%	20.0%	14.5%	13.7%	7.4%		
Transportation	0	0	1	1	0	0	0	0	0	6	0	2	10	10	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-80.8%	-73.6%	-65.4%	-84.9%	-84.4%	2117.6%	-82.7%	-72.5%	17.9%		
Use Tax ^{2/}	1,235	1,068	1,030	917	677	699	1,072	746	779	803	744	742	10,512	10,512	5.8%
(% change from prior year)	27.8%	-186.8%	8.1%	390.9%	-38.2%	-32.9%	-32.8%	-28.6%	-29.8%	-27.6%	-27.4%	-28.7%	5.8%		
Total	27,249	24,991	24,938	25,945	27,742	28,067	32,773	25,665	26,167	30,056	28,499	27,495	329,587	329,587	2.2%
(% change from prior year)	4.3%	1.7%	-1.7%	-2.8%	3.5%	6.0%	8.6%	-2.6%	-0.8%	4.1%	3.2%	2.3%	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 and October 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 adjusted growth rates for Retail and Use Tax categories are 0.2% and 16.1% in August 2024, and 3.6% and -19.0% in October 2024.

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

TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	71	75	70	57	45	63	96	79	79	805	805	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-29.0%	9.6%	28.3%	-6.3%	0.5%	8.3%	24.4%	3.3%	1.8%		
Commercial Property Rental	381	353	360	380	374	375	401	366	356	429	380	442	4,597	4,597	0.1%
(% change from prior year)	2.1%	-3.3%	11.2%	-2.8%	-6.4%	4.1%	4.4%	0.3%	6.4%	-8.0%	2.9%	-4.3%	0.1%		
Construction Contracting	533	404	453	409	575	529	661	468	575	619	615	601	6,442	6,442	7.3%
(% change from prior year)	2.2%	-14.6%	-17.2%	-27.1%	8.9%	17.3%	32.7%	3.1%	12.9%	27.5%	24.0%	25.7%	7.3%		
Hotel/Motel Lodging	76	68	67	90	89	87	75	99	131	146	110	85	1,123	1,123	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	-24.8%	-21.6%	-16.4%	-26.0%	-20.9%	-22.3%	-18.3%	-16.9%	-16.9%		
Job Printing	14	12	9	10	9	6	6	6	7	6	6	4	95	95	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-15.3%		
Publishing	1	1	0	1	0	0	1	1	1	0	1	0	7	7	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	-10.4%	12.0%	-36.7%	-46.8%	-70.3%	45.7%	-71.9%	239.6%	-42.5%		
Rentals of Personal Property	222	213	211	213	252	321	262	284	258	313	292	264	3,105	3,105	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	6.8%	50.8%	9.6%	24.0%	14.3%	14.2%	12.5%	16.3%	13.2%		
Residential Property Rental ^{1/}	325	293	275	304	237	268	287	0	0	0	0	0	1,989	1,989	-45.1%
(% change from prior year)	13.2%	5.8%	-3.8%	-4.4%	-15.6%	-16.7%	-18.5%	-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 ^{2/}	2,136	2,060	2,002	2,095	2,245	2,277	2,845	2,264	2,188	2,517	2,437	2,311	27,377	27,377	7.4%
(% change from prior year)	2.1%	-9.4%	-1.6%	-3.6%	13.4%	7.2%	13.7%	8.9%	11.1%	20.0%	14.5%	13.7%	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%	20.8%	-80.8%	-73.6%	-65.4%	-84.9%	-84.4%	2117.6%	-82.7%	-72.5%	17.9%		
Use Tax ^{2/}	198	171	165	147	108	112	172	119	125	129	119	118	1,683	1,683	5.8%
(% change from prior year)	27.8%	-186.8%	7.9%	379.8%	-38.2%	-32.9%	-32.8%	-28.6%	-29.8%	-27.6%	-27.4%	-28.7%	5.8%		
Total	4,362	4,001	3,992	4,155	4,440	4,492	5,247	4,109	4,191	4,811	4,563	4,399	52,765	52,765	2.3%
(% change from prior year)	4.3%	1.7%	-1.7%	-2.8%	3.5%	5.9%	8.6%	-2.6%	-0.7%	4.1%	3.2%	2.3%	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 and October 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 adjusted growth rates for Retail and Use Tax categories are 0.2% and 16.0% in August 2024, and 3.6% and -19.3% in October 2024.

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

PARKS & PRESERVES SALES TAX BY MONTH
(In Thousands)
(4+8)

	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	4,391	-3.2%	4,391	-3.2%	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	\$17,467	NA	\$17,467	-68.1%	\$0	NA
Year End Adjustment	330	(64)	0	NA	0	NA	0	NA
TOTAL:	\$55,007	\$56,005	\$17,467	NA	\$17,467	-68.2%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$17,467
YTD Budget:	18,035
Dollars Over/Under:	(\$568)
Percent Over/Under:	-3.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$17,467
YTD Prior Year Actual:	17,466
Dollars Over/Under:	1
Percent Over/Under:	0.0%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	44	47	44	36	28	39	60	49	47	500	500	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-29.0%	9.6%	28.3%	-6.3%	0.5%	8.3%	24.4%	3.3%	1.8%		
Commercial Property Rental	237	219	223	236	232	233	249	227	221	267	236	276	2,856	2,856	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-6.4%	4.1%	4.4%	0.3%	6.4%	-8.0%	2.9%	-4.3%	0.0%		
Construction Contracting	331	251	282	254	357	329	410	291	357	385	382	372	4,001	4,001	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	8.9%	17.2%	32.5%	3.1%	12.8%	27.4%	24.0%	25.7%	7.3%		
Hotel/Motel Lodging	47	42	42	56	55	54	46	61	81	91	69	54	698	698	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	-24.8%	-21.6%	-16.4%	-26.0%	-20.5%	-20.9%	-22.3%	-18.3%	-16.9%		
Job Printing	9	8	6	6	5	3	4	4	4	4	4	2	59	59	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-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%	42.0%	-10.4%	12.0%	-36.7%	-46.8%	-70.3%	45.7%	-71.9%	239.6%	-42.5%		
Rentals of Personal Property	138	132	131	132	157	200	162	176	160	195	181	165	1,929	1,929	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	6.8%	50.8%	9.6%	24.0%	14.3%	14.2%	12.5%	16.3%	13.2%		
Residential Property Rental ^{1/}	202	182	171	189	147	166	178	0	0	0	0	0	1,235	1,235	-45.1%
(% change from prior year)	13.5%	5.8%	-3.4%	-4.1%	-16.0%	-16.9%	-18.8%	-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 ^{2/}	1,375	1,327	1,289	1,349	1,465	1,486	1,856	1,477	1,428	1,642	1,590	1,507	17,791	17,791	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	14.3%	8.0%	14.6%	10.5%	12.5%	21.1%	15.3%	14.7%	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%	20.8%	-80.8%	-73.6%	-65.4%	-84.9%	-84.4%	2117.6%	-82.7%	-72.5%	17.9%		
Use Tax ^{2/}	130	119	112	99	72	74	114	79	83	86	79	80	1,127	1,127	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-39.2%	-34.6%	-32.9%	-28.4%	-29.8%	-25.9%	-27.1%	-29.2%	3.1%		
Total	2,766	2,546	2,535	2,635	2,833	2,867	3,354	2,627	2,675	3,076	2,916	2,813	33,641	33,641	2.5%
(% change from prior year)	3.8%	1.4%	-1.9%	-3.2%	3.9%	6.2%	9.0%	-1.7%	0.0%	4.9%	3.8%	2.9%	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 and October 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 adjusted growth rates for Retail and Use Tax categories are -0.4% and 17.9% in August 2024, and 2.8% and -18.8% in October 2024.

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
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	30	31	29	24	19	26	40	33	31	333	333	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-29.0%	9.6%	28.3%	-6.3%	0.5%	8.3%	24.4%	3.3%	1.8%		
Commercial Property Rental	158	146	149	157	155	155	166	152	147	178	157	184	1,904	1,904	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-6.4%	4.1%	4.4%	0.3%	6.4%	-8.0%	2.9%	-4.3%	0.0%		
Construction Contracting	221	167	188	169	238	219	274	194	238	256	255	248	2,667	2,667	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	8.9%	17.2%	32.5%	3.1%	12.8%	27.4%	24.0%	25.7%	7.3%		
Hotel/Motel Lodging	32	28	28	37	37	36	31	41	54	61	46	34	465	465	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	-24.8%	-21.6%	-16.4%	-26.0%	-20.5%	-22.3%	-22.3%	-18.3%	-16.9%		
Job Printing	6	5	4	4	4	2	2	3	3	3	2	2	40	40	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-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%	42.0%	-10.4%	12.0%	-36.7%	-46.8%	-70.3%	45.7%	-71.9%	239.6%	-42.5%		
Rentals of Personal Property	92	88	87	88	104	133	108	118	107	130	121	110	1,286	1,286	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	6.8%	50.8%	9.6%	24.0%	14.3%	14.2%	12.5%	16.3%	13.2%		
Residential Property Rental ^{1/}	134	121	114	126	98	111	119	0	0	0	0	0	823	823	-45.2%
(% change from prior year)	12.6%	5.2%	-3.4%	-3.8%	-15.3%	-16.5%	-18.6%	-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 ^{2/}	916	885	859	899	977	991	1,238	985	952	1,095	1,060	1,004	11,861	11,861	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	14.3%	8.0%	14.6%	10.5%	12.5%	21.1%	15.3%	14.7%	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%	20.8%	-80.8%	-73.6%	-65.4%	-84.9%	-84.4%	2117.6%	-82.7%	-72.5%	17.9%		
Use Tax ^{2/}	87	79	75	66	48	50	76	53	55	57	53	52	751	751	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-39.2%	-34.6%	-32.9%	-28.4%	-29.8%	-25.9%	-27.1%	-29.2%	3.1%		
Total	1,844	1,695	1,690	1,756	1,889	1,911	2,238	1,754	1,784	2,050	1,945	1,872	22,428	22,428	2.5%
(% change from prior year)	3.8%	1.3%	-1.9%	-3.2%	3.9%	6.1%	9.1%	-1.6%	0.0%	4.9%	3.8%	2.7%	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 and October 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 adjusted growth rates for Retail and Use Tax categories are -0.4% and 16.8% in August 2024, and 2.7% and -19.1% in October 2024.

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

NEIGHBORHOOD PROTECTION SALES TAX BY MONTH
(In Thousands)
(4+8)

	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	4,392	-3.2%	4,392	-3.2%	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	\$17,468	NA	\$17,468	-68.1%	\$0	NA
Year End Adjustment	333	(66)	0	NA	0	NA	0	NA
TOTAL:	\$55,010	\$56,002	\$17,468	NA	\$17,468	-68.2%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$17,468
YTD Budget:	18,036
Dollars Over/Under:	(\$568)
Percent Over/Under:	-3.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$17,468
YTD Prior Year Actual:	17,465
Dollars Over/Under:	3
Percent Over/Under:	0.0%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	4	4	4	3	2	3	5	4	4	42	42	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-29.0%	9.6%	28.3%	-6.3%	0.5%	8.3%	24.4%	3.3%	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%	-2.8%	-6.4%	4.1%	4.4%	0.3%	6.4%	-8.0%	2.9%	-4.3%	0.0%		
Construction Contracting	28	21	23	21	30	27	34	24	30	32	32	31	333	333	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	8.9%	17.2%	32.5%	3.1%	12.8%	27.4%	24.0%	25.7%	7.3%		
Hotel/Motel Lodging	4	4	3	5	5	5	4	5	7	8	6	2	58	58	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	-24.8%	-21.6%	-16.4%	-26.0%	-20.5%	-20.9%	-22.3%	-18.3%	-16.9%		
Job Printing	1	1	0	1	0	0	0	0	0	0	0	2	5	5	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-15.3%		
Rentals of Personal Property	11	11	11	11	13	17	14	15	13	16	15	14	161	161	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	6.8%	50.8%	9.6%	24.0%	14.3%	14.2%	12.5%	16.3%	13.2%		
Residential Property Rental ^{1/}	17	15	14	16	12	14	15	0	0	0	0	0	103	103	-45.2%
(% change from prior year)	10.0%	7.1%	-6.7%	0.0%	-17.2%	-17.4%	-16.5%	-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 ^{2/}	115	111	107	112	122	124	155	123	119	137	133	125	1,483	1,483	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	14.3%	8.0%	14.6%	10.5%	12.5%	21.1%	15.3%	14.7%	8.0%		
Use Tax ^{2/}	11	10	9	8	6	6	10	7	7	7	7	6	94	94	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-39.2%	-34.6%	-32.9%	-28.4%	-29.8%	-25.9%	-27.1%	-29.2%	3.1%		
Total	232	213	209	221	236	239	281	219	222	256	244	232	2,803	2,803	2.5%
(% change from prior year)	4.3%	1.9%	-2.8%	-2.6%	4.2%	6.2%	9.8%	-1.8%	-0.4%	4.9%	4.3%	1.8%	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 and October 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 adjusted growth rates for Retail and Use Tax categories are 0.3% and 13.3% in August 2024, and 2.6% and -18.6% in October 2024.

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

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	18	19	18	15	12	16	25	20	21	208	208	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-29.0%	9.6%	28.3%	-6.3%	0.5%	8.3%	24.4%	3.3%	1.8%		
Commercial Property Rental	99	91	93	98	97	97	104	95	92	111	98	115	1,190	1,190	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-6.4%	4.1%	4.4%	0.3%	6.4%	-8.0%	2.9%	-4.3%	0.0%		
Construction Contracting	138	105	117	106	149	137	171	121	149	160	159	155	1,667	1,667	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	8.9%	17.2%	32.5%	3.1%	12.8%	27.4%	24.0%	25.7%	7.3%		
Hotel/Motel Lodging	20	18	17	23	23	23	19	26	34	38	29	21	291	291	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	-24.8%	-21.6%	-16.4%	-26.0%	-20.5%	-20.9%	-22.3%	-18.3%	-16.9%		
Job Printing	4	3	2	3	2	1	2	2	2	2	2	0	25	25	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-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%	42.0%	-10.4%	12.0%	-36.7%	-46.8%	-70.3%	45.7%	-71.9%	239.6%	-42.5%		
Rentals of Personal Property	57	55	55	55	65	83	68	73	67	81	75	70	804	804	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	6.8%	50.8%	9.6%	24.0%	14.3%	14.2%	12.5%	16.3%	13.2%		
Residential Property Rental ^{1/}	84	76	71	79	61	69	74	0	0	0	0	0	515	515	-45.1%
(% change from prior year)	13.5%	5.6%	-4.1%	-3.7%	-15.9%	-16.4%	-18.4%	-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 ^{2/}	573	553	537	562	610	619	774	616	595	684	663	627	7,413	7,413	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	14.3%	8.0%	14.6%	10.5%	12.5%	21.1%	15.3%	14.7%	8.0%		
Use Tax ^{2/}	54	49	47	41	30	31	48	33	35	36	33	33	470	470	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-39.2%	-34.6%	-32.9%	-28.4%	-29.8%	-25.9%	-27.1%	-29.2%	3.1%		
Total	1,153	1,061	1,055	1,098	1,179	1,194	1,399	1,096	1,116	1,281	1,215	1,171	14,017	14,017	2.5%
(% change from prior year)	3.9%	1.4%	-2.0%	-3.2%	3.8%	6.2%	9.1%	-1.6%	0.1%	4.9%	3.8%	2.8%	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 and October 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 adjusted growth rates for Retail and Use Tax categories are -0.4% and 16.3% in August 2024, and 2.8% and -19.8% in October 2024.

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

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	52	55	51	41	33	46	70	57	55	583	583	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-29.0%	9.6%	28.3%	-6.3%	0.5%	8.3%	24.4%	3.3%	1.8%		
Commercial Property Rental	276	256	261	275	271	272	291	265	258	311	275	320	3,331	3,331	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-6.4%	4.1%	4.4%	0.3%	6.4%	-8.0%	2.9%	-4.3%	0.0%		
Construction Contracting	386	293	329	296	417	384	479	339	416	449	446	434	4,668	4,668	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	8.9%	17.2%	32.5%	3.1%	12.8%	27.4%	24.0%	25.7%	7.3%		
Hotel/Motel Lodging	55	49	49	65	64	63	54	71	95	106	80	63	814	814	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	-24.8%	-21.6%	-16.4%	-26.0%	-20.5%	-20.9%	-22.3%	-18.3%	-16.9%		
Job Printing	10	9	7	7	6	4	4	4	5	4	4	5	69	69	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-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%	42.0%	-10.4%	12.0%	-36.7%	-46.8%	-70.3%	45.7%	-71.9%	239.6%	-42.5%		
Rentals of Personal Property	161	154	153	155	183	233	190	206	187	227	211	190	2,250	2,250	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	6.8%	50.8%	9.6%	24.0%	14.3%	14.2%	12.5%	16.3%	13.2%		
Residential Property Rental ^{1/}	235	212	199	220	172	195	208	0	0	0	0	0	1,441	1,441	-45.1%
(% change from prior year)	13.0%	5.5%	-3.9%	-4.3%	-15.6%	-16.5%	-18.3%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	309	270	278	315	345	324	348	331	353	402	379	360	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 ^{2/}	1,604	1,548	1,504	1,573	1,709	1,734	2,166	1,724	1,666	1,916	1,855	1,758	20,757	20,757	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	14.3%	8.0%	14.6%	10.5%	12.5%	21.1%	15.3%	14.7%	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%	20.8%	-80.8%	-73.6%	-65.4%	-84.9%	-84.4%	2117.6%	-82.7%	-72.5%	17.9%		
Use Tax ^{2/}	152	139	131	115	84	87	133	93	97	100	92	92	1,315	1,315	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-39.2%	-34.6%	-32.9%	-28.4%	-29.8%	-25.9%	-27.1%	-29.2%	3.1%		
Total	3,225	2,969	2,959	3,073	3,306	3,347	3,915	3,066	3,124	3,586	3,400	3,278	39,248	39,248	2.5%
(% change from prior year)	3.8%	1.4%	-1.9%	-3.2%	3.9%	6.2%	9.0%	-1.7%	0.1%	4.9%	3.7%	2.8%	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 and October 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 adjusted growth rates for Retail and Use Tax categories are -0.4% and 17.2% in August 2024, and 2.7% and -19.3% in October 2024.

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

CAPITAL CONSTRUCTION SALES TAX BY MONTH
(In Thousands)
(4+8)

	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	543	-10.2%	543	-10.2%	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	\$2,388	NA	\$2,388	-66.6%	\$0	NA
Year End Adjustment	172	(2)	0	NA	0	NA	0	NA
TOTAL:	\$7,328	\$7,502	\$2,388	NA	\$2,388	-67.4%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$2,388
YTD Budget:	2,579
Dollars Over/Under:	(\$191)
Percent Over/Under:	-7.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$2,388
YTD Prior Year Actual:	2,388
Dollars Over/Under:	0
Percent Over/Under:	0.0%

CAPITAL CONSTRUCTION SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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
Telecommunication and Cable TV	621	606	618	543	629	615	656	617	640	740	651	568	7,504	7,504	4.9%
(% change from prior year)	5.3%	1.6%	3.5%	-10.3%	8.0%	6.5%	3.7%	2.2%	10.8%	21.3%	9.2%	-3.2%	4.9%		
Total	621	606	618	543	629	615	656	617	640	740	651	568	7,504	7,504	4.9%
(% change from prior year)	5.3%	1.6%	3.5%	-10.3%	8.0%	6.5%	3.7%	2.2%	10.8%	21.3%	9.2%	-3.2%	4.9%		
													(2)	(2)	-101.2%
													7,502	7,502	2.4%

PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH
(In Thousands)
(4+8)

	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 ^{1/}	224	3,614	3,923	100.0%+	3,923	100.0%+	0	NA
October	3,736	3,479	3,907	4.6%	3,907	4.6%	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	\$14,771	NA	\$14,771	-52.2%	\$0	NA
Year End Adjustment	326	44	0	NA	0	NA	0	NA
TOTAL:	\$31,258	\$33,131	\$14,771	NA	\$14,771	-52.7%	\$0	NA

^{1/} 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:	\$14,771
YTD Budget:	13,486
Dollars Over/Under:	\$1,285
Percent Over/Under:	9.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$14,771
YTD Prior Year Actual:	6,681
Dollars Over/Under:	8,090
Percent Over/Under:	121.1%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2024-25	% Chg	
	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Act/Est)	Budget	from PY Actuals	
Other Utilities	1,175	1,463	1,491	1,485	925	720	1,417	774	789	738	764	832	12,573	12,573	7.0%	
(% change from prior year)	14.1%	40366.7%	1655.4%	4.6%	-14.5%	-16.2%	-53.8%	5.8%	-17.3%	4.5%	-18.7%	-4.9%	7.0%			
Total	1,175	1,463	1,491	1,485	925	720	1,417	774	789	738	764	832	12,573	12,573	7.0%	
(% change from prior year)	14.1%	40366.7%	1655.4%	4.6%	-14.5%	-16.2%	-53.8%	5.8%	-17.3%	4.5%	-18.7%	-4.9%	7.0%			
													GASB	17	17	-86.3%
													Total	12,590	12,590	6.0%

2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH
(In Thousands)
(4+8)

	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	8,783	-3.2%	8,783	-3.2%	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	\$34,931	NA	\$34,931	-68.1%	\$0	NA
Year End Adjustment	662	(131)	0	NA	0	NA	0	NA
TOTAL:	\$110,017	\$112,008	\$34,931	NA	\$34,931	-68.2%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$34,931
YTD Budget:	36,071
Dollars Over/Under:	(\$1,140)
Percent Over/Under:	-3.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$34,931
YTD Prior Year Actual:	34,930
Dollars Over/Under:	1
Percent Over/Under:	0.0%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	30	31	29	24	19	26	40	33	31	333	333	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-29.0%	9.6%	28.3%	-6.3%	0.5%	8.3%	24.4%	3.3%	1.8%		
Commercial Property Rental	158	146	149	157	155	155	166	152	147	178	157	184	1,904	1,904	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-6.4%	4.1%	4.4%	0.3%	6.4%	-8.0%	2.9%	-4.3%	0.0%		
Construction Contracting	221	167	188	169	238	219	274	194	238	256	255	248	2,667	2,667	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	8.9%	17.2%	32.5%	3.1%	12.8%	27.4%	24.0%	25.7%	7.3%		
Hotel/Motel Lodging	32	28	28	37	37	36	31	41	54	61	46	34	465	465	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	-24.8%	-21.6%	-16.4%	-26.0%	-20.5%	-20.9%	-22.3%	-18.3%	-16.9%		
Job Printing	6	5	4	4	4	2	2	3	3	3	2	2	40	40	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-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%	42.0%	-10.4%	12.0%	-36.7%	-46.8%	-70.3%	45.7%	-71.9%	239.6%	-42.5%		
Rentals of Personal Property	92	88	87	88	104	133	108	118	107	130	121	110	1,286	1,286	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	6.8%	50.8%	9.6%	24.0%	14.3%	14.2%	12.5%	16.3%	13.2%		
Residential Property Rental ^{1/}	134	121	114	126	98	111	119	0	0	0	0	0	823	823	-45.2%
(% change from prior year)	12.6%	5.2%	-3.4%	-3.8%	-15.4%	-16.5%	-18.6%	-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 ^{2/}	916	885	859	899	977	991	1,238	985	952	1,095	1,060	1,004	11,861	11,861	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	14.3%	8.0%	14.6%	10.5%	12.5%	21.1%	15.3%	14.7%	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%	20.8%	-80.8%	-73.6%	-65.4%	-84.9%	-84.4%	2117.6%	-82.7%	-72.5%	17.9%		
Use Tax ^{2/}	87	79	75	66	48	50	76	53	55	57	53	52	751	751	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-39.2%	-34.6%	-32.9%	-28.4%	-29.8%	-25.9%	-27.1%	-29.2%	3.1%		
Total	1,844	1,695	1,690	1,756	1,889	1,911	2,238	1,754	1,784	2,050	1,945	1,872	22,428	22,428	2.5%
(% change from prior year)	3.8%	1.3%	-1.9%	-3.2%	3.9%	6.1%	9.1%	-1.6%	0.0%	4.9%	3.8%	2.7%	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 and October 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 adjusted growth rates for Retail and Use Tax categories are -0.4% and 16.8% in August 2024, and 2.7% and -19.1% in October 2024.

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

PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2025 ACTUALS
(4+8)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	118	125	117	95	75	104	159	131	126	1,333	1,333	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-29.0%	9.6%	28.3%	-6.3%	0.5%	8.3%	24.4%	3.3%	1.8%		
Commercial Property Rental	631	584	596	629	619	621	664	606	589	711	629	736	7,615	7,615	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-6.4%	4.1%	4.4%	0.3%	6.4%	-8.0%	2.9%	-4.3%	0.0%		
Construction Contracting	882	669	751	677	953	877	1,094	775	952	1,026	1,018	995	10,669	10,669	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	8.9%	17.2%	32.5%	3.1%	12.8%	27.4%	24.0%	25.7%	7.3%		
Hotel/Motel Lodging	127	112	112	149	147	145	124	163	216	242	183	141	1,861	1,861	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	-24.8%	-21.6%	-16.4%	-26.0%	-20.5%	-22.3%	-22.3%	-18.3%	-16.9%		
Job Printing	23	20	15	17	14	9	10	10	11	10	10	9	158	158	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	-17.9%	-37.6%	-45.8%	-23.2%	-43.1%	-42.1%	-33.3%	-38.5%	-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%	42.0%	-10.4%	12.0%	-36.7%	-46.8%	-70.3%	45.7%	-71.9%	239.6%	-42.5%		
Rentals of Personal Property	367	352	349	353	418	532	433	470	427	519	483	441	5,144	5,144	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	6.8%	50.8%	9.6%	24.0%	14.3%	14.2%	12.5%	16.3%	13.2%		
Residential Property Rental ^{1/}	538	485	456	503	392	444	475	0	0	0	0	0	3,293	3,293	-45.2%
(% change from prior year)	13.0%	5.7%	-3.6%	-4.4%	-15.8%	-16.7%	-18.6%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	707	618	635	721	788	740	796	756	807	919	867	821	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 ^{2/}	3,666	3,539	3,437	3,596	3,906	3,962	4,951	3,939	3,807	4,379	4,241	4,020	47,443	47,443	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	14.3%	8.0%	14.6%	10.5%	12.5%	21.1%	15.3%	14.7%	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%	20.8%	-80.8%	-73.6%	-65.4%	-84.9%	-84.4%	2117.6%	-82.7%	-72.5%	17.9%		
Use Tax ^{2/}	347	317	299	263	192	199	305	212	221	228	211	211	3,005	3,005	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-39.2%	-34.6%	-32.9%	-28.4%	-29.8%	-25.9%	-27.1%	-29.2%	3.1%		
Total	7,372	6,788	6,759	7,027	7,554	7,646	8,949	7,007	7,135	8,195	7,775	7,503	89,710	89,710	2.5%
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	3.9%	6.2%	9.0%	-1.7%	0.0%	4.9%	3.7%	3.0%	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 and October 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 adjusted growth rates for Retail and Use Tax categories are -0.4% and 17.2% in August 2024, and 2.8% and -19.2% in October 2024.

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

STATE SALES TAX BY MONTH
PHOENIX SHARE
(In Thousands)
4+8

	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%	19,642	-0.7%	-1.2%	19,642	-0.7%	0	NA
October	20,528	20,245	-1.4%	20,405	-0.6%	0.8%	20,405	-0.6%	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%	\$80,214	NA	NA	\$80,214	-67.7%	\$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%	\$80,214	NA	NA	\$80,214	-67.9%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$80,214
YTD Budget:	80,308
Dollars Over/(Under):	(\$94)
Percent Over/(Under):	-0.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$80,214
YTD Prior Year Actual:	80,801
Dollars Over/(Under):	(\$587)
Percent Over/(Under):	-0.7%

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

Category	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	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	\$42	\$35	\$28	\$25	\$40	\$25	\$29	\$109	\$32	\$32	\$463	5.5%
<i>% change from PY actual</i>	-0.3%	-46.8%	1.2%	10.3%	-18.0%	-9.8%	-18.4%	-15.2%	-7.1%	187.9%	-1.1%	-15.3%		
Mining-Oil & Gas Production	\$229	\$222	\$235	\$273	\$242	\$227	\$241	\$227	\$244	\$261	\$262	\$260	\$2,921	2.6%
<i>% change from PY actual</i>	-15.4%	12.4%	-25.1%	24.8%	9.8%	9.5%	7.3%	-0.6%	11.5%	2.6%	7.5%	3.2%		
Utilities	\$11,819	\$16,124	\$15,799	\$14,650	\$10,275	\$7,685	\$7,887	\$10,072	\$8,777	\$8,481	\$8,535	\$10,156	\$130,257	0.4%
<i>% change from PY actual</i>	5.0%	19.6%	5.6%	10.7%	-10.3%	-16.8%	-10.4%	-5.0%	-8.2%	6.6%	-7.2%	1.2%		
Communications	\$1,276	\$1,239	\$1,308	\$1,025	\$1,187	\$1,159	\$1,215	\$1,139	\$1,258	\$1,547	\$1,277	\$1,161	\$14,790	-1.6%
<i>% change from PY actual</i>	12.7%	-1.4%	7.4%	-19.7%	-6.3%	-7.2%	-11.4%	-10.0%	1.7%	20.9%	3.3%	-7.1%		
Private Car & Pipelines	\$38	\$37	\$38	\$37	\$50	\$39	\$40	\$39	\$39	\$39	\$38	\$39	\$473	4.2%
<i>% change from PY actual</i>	2.1%	-3.1%	1.2%	-0.4%	33.7%	2.9%	-7.2%	5.1%	4.5%	4.9%	3.8%	4.7%		
Publishing	\$86	\$28	\$21	\$33	\$16	\$13	\$24	\$19	\$13	\$13	\$13	\$15	\$293	-29.0%
<i>% change from PY actual</i>	159.2%	21.4%	-6.8%	42.6%	-34.3%	-48.5%	-55.3%	-48.2%	-73.1%	-43.9%	-82.3%	-45.3%		
Printing	\$260	\$222	\$194	\$217	\$200	\$155	\$170	\$157	\$159	\$164	\$154	\$147	\$2,199	-11.7%
<i>% change from PY actual</i>	44.7%	30.2%	-7.3%	0.9%	-12.3%	-22.7%	-27.7%	-21.3%	-28.9%	-28.8%	-23.8%	-24.7%		
Restaurants & Bars	\$36,208	\$32,659	\$33,301	\$36,347	\$38,740	\$36,858	\$40,437	\$37,273	\$40,454	\$46,018	\$42,524	\$41,655	\$462,474	3.7%
<i>% change from PY actual</i>	3.7%	-3.9%	2.6%	1.8%	5.2%	3.9%	2.8%	3.3%	5.3%	3.9%	4.9%	9.6%		
Amusements	\$3,962	\$3,627	\$3,113	\$3,394	\$3,727	\$4,593	\$5,091	\$3,472	\$4,137	\$8,327	\$5,394	\$4,776	\$53,614	8.8%
<i>% change from PY actual</i>	3.2%	-5.4%	-5.6%	-13.6%	-20.0%	10.9%	21.1%	-4.0%	2.3%	63.7%	13.1%	24.3%		
Rentals-Personal Property	\$12,892	\$12,725	\$14,697	\$10,367	\$11,602	\$15,842	\$12,811	\$11,170	\$12,037	\$14,295	\$13,038	\$12,165	\$153,639	3.5%
<i>% change from PY actual</i>	12.8%	15.0%	29.6%	-16.1%	-12.2%	35.7%	-1.9%	-9.5%	1.5%	1.2%	-2.2%	-4.2%		
Contracting	\$22,035	\$22,705	\$22,039	\$23,427	\$21,502	\$17,716	\$24,416	\$20,421	\$22,014	\$24,541	\$23,386	\$26,203	\$270,404	3.0%
<i>% change from PY actual</i>	-4.0%	4.2%	1.6%	12.8%	-4.8%	-17.5%	2.0%	0.4%	7.8%	13.3%	4.9%	16.0%		
Retail ^{1/}	\$192,208	\$187,495	\$182,898	\$193,071	\$201,506	\$209,242	\$257,109	\$198,032	\$194,413	\$230,060	\$216,554	\$210,164	\$2,472,753	5.4%
<i>% change from PY actual</i>	1.0%	-5.2%	-3.3%	-1.1%	9.9%	6.6%	8.6%	6.9%	8.1%	12.8%	11.8%	7.7%		
Severance - Mining	\$1,405	\$1,179	\$1,042	\$892	\$376	\$404	\$448	\$523	\$363	\$527	\$495	\$315	\$7,968	-21.0%
<i>% change from PY actual</i>	1.9%	1028.7%	19.9%	36.2%	-15.8%	-45.9%	-63.2%	-39.2%	-8.3%	-31.4%	-44.5%	-82.1%		
Bed Tax - Hotel/Motel	\$10,337	\$8,798	\$8,847	\$10,812	\$14,271	\$13,430	\$12,654	\$14,317	\$18,399	\$21,292	\$16,669	\$14,186	\$164,012	8.2%
<i>% change from PY actual</i>	1.6%	-2.5%	7.1%	-0.4%	8.3%	8.2%	14.6%	7.1%	12.7%	8.9%	8.5%	18.1%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
State Total	\$292,796	\$287,084	\$283,574	\$294,581	\$303,720	\$307,387	\$362,582	\$296,884	\$302,336	\$355,675	\$328,371	\$321,272	\$3,736,261	4.8%
Cities Share (25%)	\$73,199	\$71,771	\$70,893	\$73,645	\$75,930	\$76,847	\$90,645	\$74,221	\$75,584	\$88,919	\$82,093	\$80,318	\$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	\$19,642	\$20,405	\$21,038	\$21,292	\$25,115	\$20,564	\$20,942	\$24,637	\$22,745	\$22,254	\$258,801	4.2%

^{1/} In August and October 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 these technical adjustments, Retail growth in August and October 2024 would have been 3.8% and 3.0%, respectively.

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

**STATE SALES TAX CATEGORY ANALYSIS
STATEWIDE COLLECTIONS
(000's)
4+8**

Category	Prior Year Actual	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
		Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$32	\$42	\$42	\$35	\$3	10.3%	(\$7)	-17.4%
Mining-Oil & Gas Production	219	229	229	273	54	24.8%	45	19.4%
Utilities	13,237	10,256	10,256	14,650	1,413	10.7%	4,394	42.8%
Communications	1,276	1,199	1,199	1,025	(251)	-19.7%	(174)	-14.5%
Private Car & Pipelines	37	38	38	37	(0)	-0.4%	(1)	-2.2%
Publishing	23	22	22	33	10	42.6%	11	48.7%
Printing	215	195	195	217	2	0.9%	22	11.1%
Restaurants & Bars	35,701	35,282	35,282	36,347	646	1.8%	1,065	3.0%
Amusements	3,929	3,126	3,126	3,394	(535)	-13.6%	268	8.6%
Rentals-Personal Property	12,361	15,940	15,940	10,367	(1,994)	-16.1%	(5,573)	-35.0%
Contracting	20,761	21,629	21,629	23,427	2,665	12.8%	1,798	8.3%
Retail ^{1/}	195,234	190,701	190,701	193,071	(2,163)	-1.1%	2,370	1.2%
Severance - Mining	655	552	552	892	237	36.2%	340	61.7%
Bed Tax - Hotel/Motel	10,861	11,278	11,278	10,812	(49)	-0.4%	(466)	-4.1%
DISTRIBUTION BASE TOTAL	\$294,543	\$290,489	\$290,489	\$294,581	\$37	0.0%	\$4,092	1.4%
Distribution to Cities (25% of distribution base)	\$73,636	\$72,622	\$72,622	\$73,645	\$9	0.0%	\$1,023	1.4%
Phoenix Share of Distribution (actual is 27.71%)	\$20,528	\$20,245	\$20,245	\$20,405	(\$123)	-0.6%	\$160	0.8%

^{1/} In October 2023 (FY 2023-24), ADOR made the technical adjustment 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 October 2024 would have been 3.0%.

CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE

2024-25 COMPARED TO 2023-24

4+8

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Budgeted Annual Growth
Transportation & Towing	-0.3%	-23.4%	-15.4%	-10.3%	---	---	---	---	---	---	---	---	5.5%
Mining-Oil & Gas Production	-15.4%	-3.6%	-12.2%	-4.1%	---	---	---	---	---	---	---	---	2.6%
Utilities	5.0%	12.9%	10.2%	10.3%	---	---	---	---	---	---	---	---	0.4%
Communications	12.7%	5.3%	6.0%	-0.7%	---	---	---	---	---	---	---	---	-1.6%
Private Car & Pipelines	2.1%	-0.5%	0.0%	-0.1%	---	---	---	---	---	---	---	---	4.2%
Publishing	159.2%	102.5%	71.3%	64.8%	---	---	---	---	---	---	---	---	-29.0%
Printing	44.7%	37.6%	20.8%	15.3%	---	---	---	---	---	---	---	---	-11.7%
Restaurants & Bars	3.7%	-0.1%	0.8%	1.0%	---	---	---	---	---	---	---	---	3.7%
Amusements	3.2%	-1.1%	-2.5%	-5.4%	---	---	---	---	---	---	---	---	8.8%
Rentals-Personal Property	12.8%	13.9%	19.2%	9.7%	---	---	---	---	---	---	---	---	3.5%
Contracting	-4.0%	0.0%	0.5%	3.4%	---	---	---	---	---	---	---	---	3.0%
Retail ^{1/}	1.0%	-2.2%	-2.6%	-2.2%	---	---	---	---	---	---	---	---	5.4%
Severance - Mining	1.9%	74.3%	54.2%	50.3%	---	---	---	---	---	---	---	---	-21.0%
Bed Tax - Hotel/Motel	1.6%	-0.3%	1.9%	1.2%	---	---	---	---	---	---	---	---	8.2%
Subtotal (State)	1.7%	-0.2%	-0.2%	-0.1%	---	---	---	---	---	---	---	---	4.8%
Cities Share (25%)	1.7%	-0.2%	-0.2%	-0.1%	---	---	---	---	---	---	---	---	
TOTAL (Phoenix Share) ^{1/}	1.0%	-0.8%	-0.8%	-0.7%	---	---	---	---	---	---	---	---	4.2%

^{1/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category. Absent these technical adjustments, the adjusted YTD growth rate for Retail category and Total Phoenix Share would have been 1.0% and 1.5%, 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 October 2024 (June - September 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	450	-	-	-	-	-	-	-	-	1,822	1,991	6,043
State-Shared Sales Tax Collection from MJ Retail Sales	142	106	103	131	-	-	-	-	-	-	-	-	482	472	1,456
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	12,007
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	3,513
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	671	521	531	581	-	-	-	-	-	-	-	-	2,304	2,463	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	223	235	-	-	-	-	-	-	-	-	950	1,039	3,153
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	12,007
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	276	217	223	235	-	-	-	-	-	-	-	-	950	1,039	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.

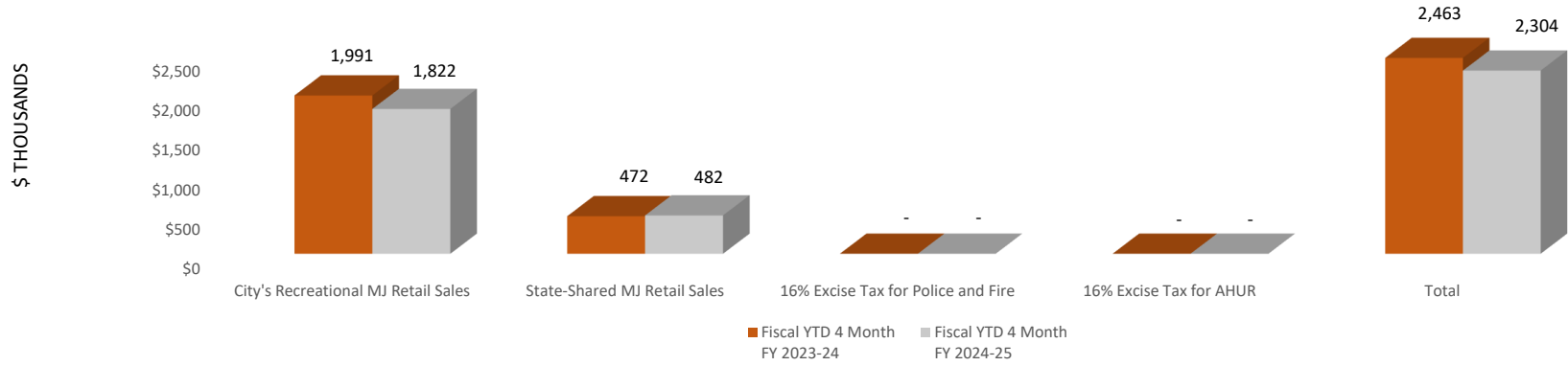
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 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 October 2024 (June - September 2024 Activity)
(In Thousands)**

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

