



City of Phoenix

To: Mayor and City Council

Date: April 08, 2021

From: Ed Zuercher
City Manager

Subject: GENERAL FUND REVENUE REPORT – 8 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$890.3 million at eight months were \$47.5 million or 5.6% higher than the 2019-20 collections of \$842.8 million. The increase includes an audit adjustment in the first two months of 2020-21 that artificially increased city sales tax collections. Excluding this audit adjustment, the 8-month revenue collections were \$42.7 million or 5.1% higher than the prior year. This is attributable to higher revenue collections in primary property tax, city sales tax, state-shared sales and income taxes, and is offset by reduced revenue collections in a variety of fees, fines, and permit categories. Additionally, state-shared vehicle license tax (VLT) growth of 8.0% at eight months includes collections from May through July due to a setback caused by a newly implemented system. This caused the current year VLT collections to be artificially increased in August and September.

GF revenue collections at eight months also include the Council approved transfer of \$72.8 million from the Coronavirus Relief Fund (CRF) to offset public safety salaries from July through December as permitted by the Federal guidelines. This is a one-time revenue source to the General Fund and should not be considered an ongoing resource.

The revised 2020-21 GF revenue estimate excluding CRF is \$1.323 billion, representing 5.1% growth over 2019-20 actuals. Several revenue categories were adjusted from the 2020-21 GF budgeted revenue of \$1.310 billion to more closely align with YTD actual growth, most notably increases to city and state sales taxes.

General Fund Sales Tax (June-January Business Activity)

At eight months of 2020-21, the combined GF revenue from city and state-shared sales tax was \$481.3 million, reflecting a growth of 7.4% compared to the same period of 2019-20. Excluding the audit adjustment, the combined growth rate is 6.3%.

City Sales Tax- Year-to-date (YTD) 2020-21 city sales tax collections were \$354.6 million, which represents 6.9% growth compared to the prior year. Excluding the audit adjustment, the city sales tax growth rate is 5.4%.

The cumulative annual growth rates in key categories of city sales tax are highlighted below:

- retail: 15.1%
- contracting: 3.7%
- restaurants & bars: -19.5%

- hotel/motel: -49.8%
- telecommunications: -14.8%
- commercial property rentals: 16.9% (-1.2% without audit adjustment)

State-Shared Sales Tax- YTD 2020-21 state-shared sales tax collections were \$126.7 million, representing 8.8% growth over 2019-20.

The cumulative annual growth percentages in key categories of state sales tax were:

- retail: 16.6%
- contracting: 19.4%
- restaurants & bars: -11.4%
- hotel/motel: -29.5%
- communications: -20.5%

SUMMARY OF GENERAL FUND REVENUE
(In Thousands of Dollars)

Revenue Source	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	19-20 Act to 18-19 Act % Change ¹	8 Month Actuals 2019-20	8 Month Actuals 2020-21 ¹	% Change from PY ²	Revised Estimate 2020-21	20-21 Rev Est to 19-20 Act. % Change	Proposed Budget 2021-22	21/22 PB to 20/21 Rev Est % Change
Local Taxes													
Primary Property Tax	\$ 141,309	\$ 146,121	\$ 154,560	\$ 162,130	\$ 170,210	5.0%	\$ 100,899	\$ 106,041	5.1%	\$ 179,950	5.7%	\$ 191,294	6.3%
Sales Taxes ²	416,522	421,239	432,358	468,015	479,705	2.5%	331,701	354,557	6.9%	505,957	5.5%	528,111	4.4%
Privilege License Fees	2,476	1,485	2,893	2,957	2,436	-17.6%	2,284	2,649	16.0%	2,800	14.9%	2,800	0.0%
Other General Fund Excise Taxes	17,832	17,984	18,138	18,535	18,837	1.6%	12,718	12,950	1.8%	19,106	1.4%	19,286	0.9%
Subtotal	\$ 578,139	\$ 586,829	\$ 607,949	\$ 651,637	\$ 671,188	3.0%	\$ 447,602	\$ 476,197	6.4%	\$ 707,813	5.5%	\$ 741,491	4.8%
Non Taxes													
Licenses & Permits	2,754	2,879	2,872	2,969	2,812	-5.3%	1,779	1,600	-10.1%	2,502	-11.0%	2,771	10.8%
Cable Communications	10,028	10,391	10,884	10,876	10,369	-4.7%	5,110	4,556	-10.8%	9,600	-7.4%	9,600	0.0%
Fines & Forfeitures	13,460	12,039	12,711	12,456	10,734	-13.8%	7,442	5,486	-26.3%	8,918	-16.9%	8,956	0.4%
Court Default Fee	1,047	1,164	1,273	1,320	1,310	-0.8%	767	684	-10.8%	1,216	-7.2%	1,451	19.3%
Parks & Libraries	8,308	8,272	18,221	8,629	5,824	-32.5%	4,751	2,535	-46.6%	3,665	-37.1%	4,556	24.3%
Planning	1,647	1,690	1,752	1,783	1,589	-10.9%	1,138	954	-16.2%	1,387	-12.7%	1,497	7.9%
Police	13,729	13,720	14,347	15,332	14,848	-3.2%	9,457	8,580	-9.3%	12,975	-12.6%	13,108	1.0%
Street Transportation	4,369	5,194	5,863	6,497	6,155	-5.3%	4,077	5,422	33.0%	6,145	-0.2%	6,481	5.5%
Emergency Transportation	37,005	34,518	35,884	36,910	36,706	-0.6%	25,764	20,583	-20.1%	30,371	-17.3%	33,500	10.3%
Hazardous Materials Inspection Fee	1,358	1,388	1,364	1,369	1,408	2.8%	568	558	-1.8%	1,400	-0.6%	1,500	7.1%
Other Service Charges	17,245	16,752	20,302	23,486	22,519	-4.1%	15,594	10,650	-31.7%	13,589	-39.7%	15,306	12.6%
All Others	14,052	14,168	16,456	15,309	16,254	6.2%	10,762	13,324	23.8%	17,957	10.5%	19,177	6.8%
Subtotal	\$ 125,002	\$ 122,175	\$ 141,929	\$ 136,936	\$ 130,528	-4.7%	\$ 87,209	\$ 74,932	-14.1%	\$ 109,725	-15.9%	\$ 117,903	7.5%
State Shared Revenues													
Sales Tax	137,544	143,976	155,998	165,066	171,927	4.2%	116,397	126,678	8.8%	189,898	10.5%	197,945	4.2%
Income Tax	174,234	191,225	200,036	196,918	214,697	9.0%	143,131	160,158	11.9%	240,237	11.9%	219,316	-8.7%
Vehicle License Tax ³	59,801	61,586	66,784	70,210	70,484	0.4%	48,436	52,330	8.0%	75,200	6.7%	79,100	5.2%
Subtotal	\$ 371,579	\$ 396,787	\$ 422,818	\$ 432,194	\$ 457,108	5.8%	\$ 307,964	\$ 339,166	10.1%	\$ 505,335	10.6%	\$ 496,361	-1.8%
Subtotal All GF Funds	\$ 1,074,720	\$ 1,105,791	\$ 1,172,696	\$ 1,220,767	\$ 1,258,824	3.1%	\$ 842,775	\$ 890,295	5.6%	\$ 1,322,873	5.1%	\$ 1,355,755	2.5%
Coronavirus Relief Fund	\$ -	\$ -	\$ -	\$ -	\$ 48,533	NA	\$ -	\$ 72,800	NA	\$ 109,225	125.1%	\$ -	NA
TOTAL	\$ 1,074,720	\$ 1,105,791	\$ 1,172,696	\$ 1,220,767	\$ 1,307,357	7.1%	\$ 842,775	\$ 963,095	14.3%	\$ 1,432,098	9.5%	\$ 1,355,755	-5.3%

1. Excluding the Coronavirus Relief Funds of \$48,533,000 in FY 2019-20 and \$72,800,000 in FY 2020-21, the total General Fund growth rates were 3.1% in FY 2019-20 and 5.6% at 8 months of FY 2020-21.

2. A large audit adjustment occurred in the Commercial Rentals category which artificially increased sales tax collections. The adjusted local sales tax and total General Fund growth rates were 5.4% and 5.1% (excluding Coronavirus Relief Fund), respectively.

3. The ADOT's newly implemented system did not recognize some revenue transactions from May through July, leading to a temporary increase in the VLT distribution amounts in August and September.

Change from Prior Year

19-20 - 8 Month Actual Revenue:	\$ 842,775
20-21 - 8 Month Actual Revenue:	\$ 963,095
Dollars Over/Under Prior Year:	\$ 120,320
Percent Over/Under Prior Year:	14.3%

% Change from Prior Year and Estimate

20-21 % Change from Prior Year Actual:	14.3%
20-21 Estimate % Change from Prior Year Actual:	9.5%

CITY PLT BY MONTH
(In Thousands)
(8+4)

	2019-20 Actual	2020-21 Budget	2020-21 Actual	% Change from PY	2020-21 Estimate	% Change from PY	2021-22 Estimate	% Change from PY
July ¹	\$39,917	\$40,223	\$42,845	7.3%	\$42,845	7.3%	\$43,764	2.1%
August ¹	40,554	40,152	47,748	17.7%	47,748	17.7%	43,743	-8.4%
September	41,442	39,910	44,049	6.3%	44,049	6.3%	44,442	0.9%
October	41,690	41,157	44,815	7.5%	44,815	7.5%	45,148	0.7%
November	41,689	39,507	42,487	1.9%	42,487	1.9%	44,532	4.8%
December	40,695	38,708	42,968	5.6%	42,968	5.6%	43,360	0.9%
January	45,262	43,942	48,421	7.0%	48,421	7.0%	49,348	1.9%
February	40,451	38,011	41,224	1.9%	41,224	1.9%	42,908	4.1%
March	38,347	38,415	0	NA	37,678	-1.7%	42,208	12.0%
April	39,329	43,751	0	NA	35,705	-9.2%	42,253	18.3%
May	33,265	40,537	0	NA	36,915	11.0%	41,744	13.1%
June	39,733	40,945	0	NA	40,060	0.8%	44,842	11.9%
Subtotal:	\$482,375	\$485,258	\$354,557	NA	\$504,916	4.7%	\$528,292	4.6%
Year End Adjustments	(2,670)	(811)	0	NA	1,041	NA	(181)	NA
TOTAL:	\$479,705	\$484,447	\$354,557	NA	\$505,957	5.5%	\$528,111	4.4%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The adjusted growth rates for July and August are 5.7% and 7.5%, respectively. The year-to-date adjusted growth rate is 5.4%.

Actual vs. Estimate

YTD Actual Revenue:	\$354,557
YTD Revised Estimate:	345,122
Dollars Over/Under Budget:	\$9,435
Percent Over/Under Budget:	2.7%

Actual vs. PY

YTD Actual Revenue:	\$354,557
YTD Prior Year Actual:	331,701
Dollars Over/Under PY:	22,857
Percent Over/Under PY:	6.9%

GENERAL FUND PLT CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	2020-21	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	Act/Est	Estimate	from PY
															Actuals
Amusements	71	107	87	111	158	153	133	156	103	118	71	89	1,359	1,359	-67.5%
(% change from prior year)	-78.9%	-75.2%	-81.2%	-75.7%	-64.7%	-67.3%	-67.5%	-58.5%	-75.6%	-45.1%	4.0%	7.1%	-67.5%		
Commercial Property Rental ¹	4,173	7,490	3,107	3,781	3,570	3,607	3,883	3,442	2,939	3,455	3,159	3,017	45,622	45,622	9.5%
(% change from prior year)	15.6%	127.0%	-7.8%	-4.5%	3.6%	0.4%	-0.8%	1.9%	-6.6%	-10.8%	7.7%	-3.8%	9.5%		
Construction Contracting	2,564	2,279	2,252	2,192	2,528	2,773	2,505	2,044	1,976	2,121	2,315	2,263	27,813	27,813	4.4%
(% change from prior year)	8.5%	1.1%	3.6%	-0.5%	1.8%	17.0%	8.1%	-10.5%	6.1%	-0.7%	11.6%	6.5%	4.4%		
Hotel/Motel Lodging	385	344	403	421	527	535	437	512	974	1,074	618	505	6,734	6,734	-31.1%
(% change from prior year)	-49.9%	-44.5%	-36.6%	-46.2%	-49.8%	-47.7%	-49.0%	-62.5%	-30.9%	43.9%	165.2%	79.9%	-31.1%		
Job Printing	52	60	51	63	50	52	52	38	49	50	67	41	624	624	5.3%
(% change from prior year)	-12.9%	-6.0%	-1209.9%	1.5%	-20.8%	-22.8%	-0.9%	-31.9%	-10.6%	-6.6%	96.7%	29.8%	5.3%		
Mining	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	16.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%		
Other Utilities	5,764	9,045	8,849	7,995	6,991	5,022	4,637	5,022	5,637	(107)	4,564	6,577	69,996	69,996	4.0%
(% change from prior year)	6.0%	4.8%	6.8%	-1.9%	16.7%	10.1%	19.4%	5.6%	28.3%	-102.6%	34.6%	16.4%	4.0%		
Penalty & Interest	225	234	284	216	235	230	180	252	197	201	249	219	2,721	2,721	-1.9%
(% change from prior year)	-22.0%	-13.1%	57.3%	2.0%	-11.9%	-19.7%	-28.5%	-1.3%	8.7%	21.4%	14.8%	9.5%	-1.9%		
Publishing	2	2	1	2	2	1	4	1	2	2	2	2	24	24	-22.5%
(% change from prior year)	110.9%	-55.8%	-50.9%	-2.2%	-24.2%	-28.8%	-9.3%	-53.9%	-23.2%	-25.6%	-20.3%	-0.3%	-22.5%		
Rentals of Personal Property	1,458	1,506	1,454	1,535	1,642	1,666	2,013	1,513	1,736	1,781	1,451	1,352	19,107	19,107	-8.0%
(% change from prior year)	-20.9%	-9.4%	-11.7%	-11.6%	-12.6%	-15.2%	10.4%	-18.3%	-8.2%	-7.0%	15.2%	4.4%	-8.0%		
Residential Property Rental	2,544	2,371	2,400	2,650	2,321	2,628	2,786	2,461	2,495	2,550	2,375	2,352	29,933	29,933	6.1%
(% change from prior year)	10.5%	9.3%	3.6%	14.7%	3.9%	15.0%	5.4%	3.9%	-0.9%	7.0%	3.8%	-1.8%	6.1%		
Restaurant and Bars	1,740	1,601	1,752	1,882	1,943	1,934	1,961	1,997	2,122	2,246	1,964	1,992	23,135	23,135	-9.0%
(% change from prior year)	-22.1%	-20.8%	-18.8%	-16.4%	-18.4%	-20.2%	-20.4%	-19.3%	-4.3%	26.1%	46.4%	18.8%	-9.0%		
Retail Food Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%		
Retail Sales	20,742	19,757	20,710	20,719	19,388	21,165	25,909	20,526	16,787	19,160	17,384	18,969	241,218	241,218	9.7%
(% change from prior year)	17.4%	20.8%	19.6%	25.6%	4.2%	12.8%	11.9%	11.9%	-4.5%	2.4%	4.1%	-6.1%	9.7%		
Telecommunication and Cable TV	974	920	844	756	905	748	775	711	966	1,006	1,013	1,016	10,634	10,634	-8.2%
(% change from prior year)	0.4%	-5.3%	-15.5%	-19.0%	-9.7%	-23.7%	-20.9%	-25.2%	3.9%	4.4%	5.6%	7.6%	-8.2%		
Timber/Extracting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%		
Transportation	10	11	11	12	13	172	16	11	(17)	(19)	(48)	(26)	146	146	269.0%
(% change from prior year)	5481.1%	1647.7%	1683.9%	1632.8%	911.6%	3380.7%	2002.0%	86.2%	-398.1%	-401.0%	-1383.9%	-375.8%	269.0%		
Use Tax	2,142	2,021	1,844	2,480	2,214	2,280	3,132	2,538	1,710	2,067	1,730	1,692	25,850	25,850	9.9%
(% change from prior year)	4.8%	12.6%	-3.0%	16.6%	20.7%	19.8%	25.0%	27.8%	-1.2%	-6.4%	-2.0%	-1.2%	9.9%		
Rounding Adjustment													0		
Total	42,845	47,748	44,049	44,815	42,487	42,968	48,421	41,224	37,678	35,705	36,915	40,060	504,916	504,916	4.7%
(% change from prior year)	7.3%	17.7%	6.3%	7.5%	1.9%	5.6%	7.0%	1.9%	-1.7%	-9.2%	11.0%	0.8%	4.7%		

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The adjusted growth rates for Commercial Rentals in July and August are -2.4% and 0.8%, separately. The adjusted growth rates for GF in July and August are 5.7% and 7.5%, respectively.

GASB	3,541	3,541	NA
Year-End (A/R)	(2,500)	(2,500)	NA
Total	505,957	505,957	5.5%

GENERAL FUND PLT CATEGORY ANALYSIS
February 2021

Category	2019-20 Actual	2020-21			Actual/Actual		Actual/Estimate	
		Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Contracting	2,285	1,842	2,197	2,044	(241)	-10.5%	(153)	-6.9%
Job Printing	56	57	50	38	(18)	-31.9%	(12)	-24.6%
Publishing	3	2	2	1	(1)	-53.9%	(1)	-38.1%
Transportation & Towing	6	1	13	11	5	86.2%	(2)	-16.0%
Restaurants & Bars	2,474	2,279	2,090	1,997	(477)	-19.3%	(93)	-4.4%
Leases & Rentals (Property)	1,851	1,876	1,643	1,513	(338)	-18.3%	(130)	-7.9%
Commercial Rentals	3,377	3,329	3,203	3,442	65	1.9%	239	7.5%
Hotel/Motel	1,367	946	693	512	(854)	-62.5%	(181)	-26.1%
Residential Property Rentals	2,369	2,170	2,457	2,461	92	3.9%	4	0.2%
Retail	18,343	16,970	18,822	20,526	2,183	11.9%	1,704	9.1%
Food	0	0	0	0	0	NA	0	NA
Amusements	375	387	116	156	(219)	-58.5%	39	33.9%
Telecommunications	951	904	897	711	(240)	-25.2%	(186)	-20.7%
Other Utilities	4,754	4,763	4,638	5,022	268	5.6%	384	8.3%
Use	1,986	2,265	2,237	2,538	552	27.8%	301	13.5%
Penalty & Interest	255	220	214	252	(3)	-1.3%	38	18.0%
Subtotal	\$40,451	\$38,011	39,272	\$41,224	\$773	1.9%	\$1,952	5.0%
Balance to Cash	0	0	0	0	0	NA	0	NA
TOTAL	\$40,451	\$38,011	\$39,272	\$41,224	\$773	1.9%	\$1,952	5.0%

**PLT CATEGORY ANALYSIS
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2020-21 ACTUALS COMPARED TO 2019-20
(8+4)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Revised Est
Advertising	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contracting	8.5%	4.9%	4.5%	3.3%	2.9%	5.3%	5.7%	3.7%	---	---	---	---	4.4%
Job Printing	-12.9%	-9.4%	37.4%	25.2%	13.3%	5.4%	4.5%	-0.3%	---	---	---	---	5.3%
Publishing	111.0%	-16.6%	-29.4%	-22.6%	-22.9%	-23.7%	-20.2%	-24.3%	---	---	---	---	-22.5%
Transportation & Towing	5474.9%	2468.2%	2121.8%	1966.8%	1576.5%	2647.0%	2594.5%	1623.3%	---	---	---	---	269.0%
Restaurants & Bars	-22.1%	-21.5%	-20.6%	-19.5%	-19.3%	-19.4%	-19.6%	-19.5%	---	---	---	---	-9.0%
Leases & Rentals (Property)	-20.9%	-15.4%	-14.2%	-13.6%	-13.4%	-13.7%	-10.2%	-11.2%	---	---	---	---	-8.0%
Commercial Rentals ¹	15.6%	68.8%	43.7%	33.0%	27.2%	22.6%	18.9%	16.9%	---	---	---	---	9.5%
Hotel/Motel	-49.9%	-47.5%	-44.1%	-44.7%	-46.0%	-46.4%	-46.8%	-49.8%	---	---	---	---	-31.1%
Residential Property Rentals	10.5%	9.9%	7.8%	9.5%	8.4%	9.5%	8.9%	8.2%	---	---	---	---	6.1%
Retail	17.4%	19.1%	19.3%	20.8%	17.2%	16.4%	15.6%	15.1%	---	---	---	---	9.7%
Food	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	NA
Amusements	-78.9%	-76.8%	-78.4%	-77.7%	-75.0%	-73.6%	-72.8%	-71.2%	---	---	---	---	-67.5%
Telecommunications	0.4%	-2.4%	-6.9%	-9.8%	-9.8%	-12.1%	-13.4%	-14.8%	---	---	---	---	-8.2%
Other Utility	6.0%	5.2%	5.8%	3.7%	5.9%	6.3%	7.5%	7.3%	---	---	---	---	4.0%
Use	4.8%	8.4%	4.6%	7.9%	10.3%	11.9%	14.2%	15.9%	---	---	---	---	9.9%
Penalty & Interest	-22.0%	-17.7%	0.6%	0.9%	-1.9%	-5.3%	-8.6%	-7.7%	---	---	---	---	-1.9%
Subtotal	7.3%	12.6%	10.4%	9.7%	8.1%	7.7%	7.6%	6.9%	---	---	---	---	4.7%
Balance to Cash	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SUBTOTAL	7.3%	12.6%	10.4%	9.7%	8.1%	7.7%	7.6%	6.9%	---	---	---	---	4.7%
Year End Adj.													N/A
TOTAL	7.3%	12.6%	10.4%	9.7%	8.1%	7.7%	7.6%	6.9%	---	---	---	---	5.5%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The year-to-date adjusted growth rates for Commercial Rentals and GF are -1.2% and 5.4%, respectively.

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

	2019-20 Actual	2020-21 Budget	2020-21 Actual	% Change from PY	2020-21 Estimate	% Change from PY	2021-22 Estimate	% Change from PY
July	\$4,784	\$4,265	\$3,920	-18.1%	\$3,920	-18.1%	\$4,395	12.1%
August	4,263	3,797	3,521	-17.4%	3,521	-17.4%	3,870	9.9%
September	4,345	3,951	3,747	-13.8%	3,747	-13.8%	4,093	9.2%
October	4,689	4,376	3,933	-16.1%	3,933	-16.1%	4,361	10.9%
November	5,436	5,241	4,468	-17.8%	4,468	-17.8%	5,068	13.4%
December	5,356	4,780	4,801	-10.4%	4,801	-10.4%	4,825	0.5%
January	5,049	4,822	4,111	-18.6%	4,111	-18.6%	4,965	20.8%
February	5,849	5,843	3,904	-33.3%	3,904	-33.3%	5,218	33.7%
March	5,522	5,430	0	NA	4,690	-15.1%	5,282	12.6%
April	4,224	6,771	0	NA	5,015	18.7%	5,633	12.3%
May	2,953	5,627	0	NA	4,193	42.0%	4,748	13.2%
June	3,299	4,989	0	NA	3,987	20.9%	4,479	12.3%
Subtotal:	\$55,769	\$59,892	\$32,405	NA	\$50,290	-9.8%	\$56,937	13.2%
Year End Adjustment	(503)	158	0	NA	130	NA	259	99%
TOTAL:	\$55,266	\$60,050	\$32,405	NA	\$50,420	-8.8%	\$57,196	13.4%

Actual vs. Estimate

YTD Actual Revenue:	\$32,405
YTD Revised Estimate:	32,466
Dollars Over/Under:	(\$61)
Percent Over/Under:	-0.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$32,405
YTD Prior Year Actual:	39,771
Dollars Over/Under PY:	(7,366)
Percent Over/Under PY:	-18.5%

PHOENIX CONVENTION CENTER EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	2020-21	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	Act/Est	Estimate	from PY
															Actuals
Advertising	166	138	189	287	362	404	162	151	145	115	111	109	2,340	2,340	21.0%
(% change from prior year)	-8.7%	-1.0%	-3.2%	78.4%	113.2%	129.9%	-12.9%	1.7%	-36.0%	-24.9%	10.4%	14.1%	21.0%		
Construction Contracting	1,831	1,628	1,609	1,565	1,805	1,981	1,789	1,460	1,411	1,515	1,654	1,617	19,866	19,866	4.4%
(% change from prior year)	8.5%	1.1%	3.6%	-0.5%	1.8%	17.0%	8.1%	-10.5%	6.1%	-0.7%	11.6%	6.5%	4.4%		
Hotel/Motel Lodging	634	560	652	681	866	873	709	830	1,592	1,756	1,011	826	10,992	10,992	-32.0%
(% change from prior year)	-50.3%	-45.2%	-38.3%	-47.6%	-50.3%	-48.7%	-49.6%	-63.2%	-31.8%	42.9%	164.0%	79.9%	-32.0%		
Job Printing	37	43	37	45	36	37	37	27	35	35	48	29	446	446	5.3%
(% change from prior year)	-12.9%	-6.0%	-1209.9%	1.5%	-20.8%	-22.8%	-0.9%	-31.9%	-10.6%	-6.6%	96.7%	29.8%	5.3%		
Publishing	2	1	1	2	1	1	3	1	1	1	2	1	17	17	-22.5%
(% change from prior year)	110.9%	-55.8%	-50.9%	-2.2%	-24.2%	-28.8%	-9.3%	-53.9%	-23.2%	-25.6%	-20.3%	-0.3%	-22.5%		
Restaurant and Bars	1,243	1,144	1,251	1,344	1,388	1,382	1,400	1,427	1,516	1,605	1,403	1,423	16,525	16,525	-9.0%
(% change from prior year)	-22.1%	-20.8%	-18.8%	-16.4%	-18.4%	-20.2%	-20.4%	-19.3%	-4.3%	26.1%	46.4%	18.8%	-9.0%		
Timber/Extracting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%		
Transportation	7	8	8	8	9	123	11	8	(12)	(13)	(34)	(18)	105	105	269.0%
(% change from prior year)	5481.1%	1647.7%	1683.9%	1632.8%	911.6%	3380.7%	2002.0%	86.2%	-398.1%	-401.0%	-1383.9%	-375.8%	269.0%		
Rounding Adjustment													0		
Total	3,920	3,521	3,747	3,933	4,468	4,801	4,111	3,904	4,690	5,015	4,193	3,986	50,290	50,290	-9.8%
(% change from prior year)	-18.1%	-17.4%	-13.8%	-16.1%	-17.8%	-10.4%	-18.6%	-33.2%	-15.1%	18.7%	42.0%	20.8%	-9.8%		
													GASB	130	NA
													Total	50,420	-8.8%

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

	2019-20 Actual	2020-21 Budget	2020-21 Actual	% Change from PY	2020-21 Estimate	% Change from PY	2021-22 Estimate	% Change from PY
July	\$1,772	\$1,271	\$644	-63.7%	\$644	-63.7%	\$1,072	66.4%
August	1,247	1,156	611	-51.0%	611	-51.0%	862	41.1%
September	1,207	1,167	694	-42.5%	694	-42.5%	876	26.2%
October	1,352	1,354	788	-41.7%	788	-41.7%	990	25.6%
November	1,877	1,897	1,065	-43.3%	1,065	-43.3%	1,392	30.7%
December	1,765	1,665	1,074	-39.1%	1,074	-39.1%	1,279	19.1%
January	1,569	1,344	833	-46.9%	833	-46.9%	1,110	33.2%
February	2,079	2,256	974	-53.2%	974	-53.2%	2,196	125.5%
March	2,297	2,105	0	NA	1,305	-43.2%	1,697	30.0%
April	1,549	2,925	0	NA	1,505	-2.9%	1,973	31.1%
May	402	1,940	0	NA	889	121.3%	1,170	31.6%
June	431	1,431	0	NA	693	60.9%	905	30.6%
Subtotal:	\$17,547	\$20,511	\$6,684	NA	\$11,076	-36.9%	\$15,522	40.1%
Year End Adjustment	(98)	47	0	NA	(199)	NA	56	NA
TOTAL:	\$17,449	\$20,558	\$6,684	NA	\$10,877	-37.7%	\$15,578	43.2%

Actual vs. Estimate

YTD Actual Revenue:	\$6,684
YTD Revised Estimate:	6,453
Dollars Over/Under:	\$231
Percent Over/Under:	3.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$6,684
YTD Prior Year Actual:	12,868
Dollars Over/Under PY:	(6,184)
Percent Over/Under PY:	-48.1%

SPORTS FACILITIES EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	2020-21	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	Act/Est	Estimate	from PY
															Actuals
Hotel/Motel Lodging	317	280	326	341	433	437	354	415	796	878	506	413	5,496	5,496	-32.0%
(% change from prior year)	-50.3%	-45.2%	-38.3%	-47.6%	-50.3%	-48.7%	-49.6%	-63.2%	-31.8%	42.9%	164.0%	79.9%	-32.0%		
Short-Term Motor Vehicle Rental	327	331	368	448	632	637	479	558	509	627	383	280	5,580	5,580	-41.0%
(% change from prior year)	-71.2%	-55.0%	-45.7%	-36.2%	-37.1%	-30.3%	-44.7%	-41.4%	-54.9%	-33.0%	82.3%	39.3%	-41.0%		
Rounding Adjustment													0		
Total	644	611	694	788	1,065	1,074	833	974	1,305	1,505	889	693	11,076	11,076	-36.9%
(% change from prior year)	-63.7%	-51.0%	-42.5%	-41.7%	-43.3%	-39.1%	-46.9%	-53.2%	-43.2%	-2.9%	121.3%	60.9%	-36.9%		
											GASB		(199)	(199)	NA
											Total		10,877	10,877	-37.7%

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

	2019-20 Actual	2020-21 Budget	2020-21 Actual	% Change from PY	2020-21 Estimate	% Change from PY	2021-22 Estimate	% Change from PY
July	\$51	\$25	\$33	-35.2%	\$33	-35.2%	\$82	149.0%
August	43	22	34	-22.4%	34	-22.4%	81	141.3%
September	43	43	33	-23.5%	33	-23.5%	60	81.7%
October	(69)	44	43	100%+	43	100%+	7	-83.8%
November	50	50	28	-44.2%	28	-44.2%	36	29.2%
December	46	46	55	21.3%	55	21.3%	41	-25.9%
January	67	67	54	-19.3%	54	-19.3%	51	-5.0%
February	222	222	201	-9.5%	201	-9.5%	168	-16.4%
March	90	50	0	NA	52	-42.2%	55	5.8%
April	81	102	0	NA	74	-8.7%	78	5.4%
May	26	54	0	NA	39	48.4%	41	5.1%
June	42	45	0	NA	39	-7.1%	43	10.8%
Subtotal:	\$691	\$769	\$481	NA	\$684	-0.9%	\$743	8.6%
Year End Adjustment	(34)	0	0	NA	57	NA	1	-98.2%
TOTAL:	\$657	\$769	\$481	NA	\$741	12.9%	\$744	0.4%

Actual vs. Estimate

YTD Actual Revenue:	\$481
YTD Revised Estimate:	426
Dollars Over/Under:	\$55
Percent Over/Under:	12.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$481
YTD Prior Year Actual:	452
Dollars Over/Under PY:	\$29
Percent Over/Under PY:	6.3%

JET FUEL EXCISE TAXES EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals	
Jet Fuel	33	34	33	43	28	55	54	201	52	74	39	39	684	684	-0.9%	
(% change from prior year)	-35.2%	-22.4%	-25.2%	-161.4%	-44.2%	21.3%	-19.3%	-10.0%	-41.2%	-9.9%	53.6%	-1.5%	-0.9%			
Rounding Adjustment													0			
Total	33	34	33	43	28	55	54	201	52	74	39	39	684	684	-0.9%	
(% change from prior year)	-35.2%	-22.4%	-25.2%	-161.4%	-44.2%	21.3%	-19.3%	-10.0%	-41.2%	-9.9%	53.6%	-1.5%	-0.9%			
													GASB	57	NA	
													Total	741	741	12.9%

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

	2019-20 Actual	2020-21 Budget	2020-21 Actual	% Change from PY	2020-21 Estimate	% Change from PY	2021-22 Estimate	% Change from PY
July ¹	\$20,629	\$20,066	\$22,041	6.8%	\$22,041	6.8%	\$22,402	1.6%
August ¹	19,089	18,664	22,675	18.8%	22,675	18.8%	20,581	-9.2%
September	19,765	19,406	20,872	5.6%	20,872	5.6%	21,422	2.6%
October	20,022	19,538	21,895	9.4%	21,895	9.4%	21,626	-1.2%
November	21,563	20,042	21,208	-1.6%	21,208	-1.6%	22,476	6.0%
December	21,702	20,225	22,922	5.6%	22,922	5.6%	22,703	-1.0%
January	24,619	23,527	26,022	5.7%	26,022	5.7%	26,481	1.8%
February	21,502	19,857	21,572	0.3%	21,572	0.3%	22,432	4.0%
March	20,247	20,364	0	NA	19,120	-5.6%	22,274	16.5%
April	20,945	23,550	0	NA	21,312	1.8%	24,865	16.7%
May	17,669	21,697	0	NA	19,287	9.2%	22,527	16.8%
June	20,146	21,392	0	NA	19,920	-1.1%	23,255	16.7%
Subtotal:	\$247,900	\$248,327	\$179,208	NA	\$258,847	4.4%	\$273,044	5.5%
Year End Adjustment	(307)	903	0	NA	2,336	NA	1,351	-42.2%
TOTAL:	\$247,593	\$249,230	\$179,208	NA	\$261,183	5.5%	\$274,395	5.1%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The adjusted growth rates for July and August are 5.1% and 7.1%, respectively. The year-to-date adjusted growth rate is 4.6%.

Actual vs. Estimate

YTD Actual Revenue:	\$179,208
YTD Revised Estimate:	174,197
Dollars Over/Under:	\$5,010
Percent Over/Under:	2.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$179,208
YTD Prior Year Actual:	168,892
Dollars Over/Under PY:	10,315
Percent Over/Under PY:	6.1%

TRANSPORTATION 2050 - PUBLIC TRANSIT EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	2020-21	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	Act/Est	Estimate	from PY
															Actuals
Amusements	36	54	44	56	79	77	67	78	52	59	36	45	683	683	-67.5%
(% change from prior year)	-78.9%	-75.2%	-81.2%	-75.7%	-64.7%	-67.3%	-67.5%	-58.5%	-75.6%	-45.1%	4.0%	7.1%	-67.5%		
Commercial Property Rental ¹	1,941	3,464	1,446	1,759	1,656	1,675	1,806	1,601	1,362	1,601	1,464	1,398	21,173	21,173	9.5%
(% change from prior year)	15.4%	125.8%	-7.9%	-2.1%	3.3%	0.3%	-0.9%	2.0%	-6.4%	-11.3%	7.3%	-4.2%	9.5%		
Construction Contracting	2,205	1,959	1,939	1,888	2,172	2,390	2,152	1,760	1,699	1,824	1,991	1,946	23,926	23,926	4.2%
(% change from prior year)	8.3%	0.8%	3.6%	-0.6%	1.4%	17.0%	7.7%	-10.6%	5.8%	-1.5%	11.5%	6.5%	4.2%		
Hotel/Motel Lodging	193	173	203	212	265	269	220	258	490	540	311	254	3,386	3,386	-31.1%
(% change from prior year)	-49.9%	-44.5%	-36.6%	-46.2%	-49.8%	-47.7%	-49.0%	-62.5%	-30.9%	43.9%	165.2%	79.9%	-31.1%		
Job Printing	45	51	44	54	43	45	45	33	43	43	58	35	538	538	5.3%
(% change from prior year)	-12.9%	-6.0%	-1209.9%	1.4%	-20.8%	-22.8%	-0.8%	-31.9%	-10.7%	-6.7%	96.7%	29.8%	5.3%		
Publishing	2	1	1	2	2	1	4	1	2	2	2	2	21	21	-22.5%
(% change from prior year)	110.9%	-55.8%	-50.9%	-2.2%	-24.2%	-28.8%	-9.3%	-53.9%	-23.2%	-25.6%	-20.3%	-0.3%	-22.5%		
Rentals of Personal Property	733	757	731	772	825	838	1,012	761	873	895	729	680	9,607	9,607	-8.0%
(% change from prior year)	-20.9%	-9.4%	-11.7%	-11.6%	-12.6%	-15.2%	10.4%	-18.4%	-8.2%	-6.8%	14.8%	4.4%	-8.0%		
Residential Property Rental	1,277	1,192	1,207	1,332	1,167	1,321	1,401	1,237	1,254	1,281	1,193	1,182	15,045	15,045	6.1%
(% change from prior year)	10.4%	9.4%	3.7%	14.7%	4.0%	15.2%	5.3%	3.9%	-1.0%	6.9%	3.7%	-1.8%	6.1%		
Restaurant and Bars	1,500	1,380	1,510	1,622	1,675	1,667	1,690	1,722	1,829	1,936	1,693	1,717	19,941	19,941	-9.0%
(% change from prior year)	-22.0%	-20.7%	-18.8%	-16.4%	-18.7%	-20.2%	-20.4%	-19.3%	-4.3%	26.1%	47.1%	18.8%	-9.0%		
Retail Sales	10,026	9,530	9,957	9,991	9,338	10,232	12,500	9,909	8,081	9,223	8,368	9,131	116,287	116,287	9.7%
(% change from prior year)	18.3%	21.1%	19.8%	26.1%	3.6%	13.0%	12.3%	11.5%	-4.6%	1.6%	3.5%	-6.2%	9.7%		
Timber/Extracting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%		
Transportation	8	10	10	10	11	149	13	9	(14)	(16)	(42)	(22)	126	126	267.2%
(% change from prior year)	2331.2%	1647.7%	1683.9%	1632.8%	911.6%	3557.3%	2002.0%	86.2%	-398.1%	-400.9%	-1316.1%	-375.7%	267.2%		
Use Tax	1,034	974	900	1,176	1,051	1,094	1,523	1,226	813	983	823	805	12,401	12,401	10.2%
(% change from prior year)	6.2%	14.0%	1.7%	17.3%	17.4%	20.8%	26.0%	32.1%	-0.6%	-9.2%	-5.5%	-3.2%	10.2%		
Rounding Adjustment													0		
Total	19,001	19,546	17,991	18,874	18,284	19,759	22,431	18,595	16,482	18,372	16,626	17,172	223,134	223,134	4.4%
(% change from prior year)	6.8%	18.8%	5.6%	9.3%	-1.6%	5.6%	5.7%	0.3%	-5.6%	1.8%	9.2%	-1.1%	4.4%		
													GASB	2,012	NA
													Total	225,146	5.5%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The total adjusted growth rates for July and August are 5.1% and 7.1%, respectively.

TRANSPORTATION 2050 - STREET TRANSPORTATION EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	2020-21	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	Act/Est	Estimate	from PY
															Actuals
Amusements	6	9	7	9	13	12	11	13	8	10	6	7	109	109	-67.5%
(% change from prior year)	-78.9%	-75.2%	-81.2%	-75.7%	-64.7%	-67.3%	-67.5%	-58.5%	-75.6%	-45.1%	4.0%	7.1%	-67.5%		
Commercial Property Rental ¹	311	555	232	282	265	268	289	256	218	256	234	224	3,389	3,389	10.1%
(% change from prior year)	15.4%	125.8%	-7.9%	3.3%	3.2%	0.3%	-0.9%	2.0%	-6.4%	-11.4%	7.4%	-4.1%	10.1%		
Construction Contracting	353	313	310	302	348	383	345	282	271	292	318	311	3,827	3,827	4.0%
(% change from prior year)	8.3%	0.5%	3.6%	-0.6%	1.5%	17.0%	7.8%	-10.6%	5.5%	-2.9%	11.5%	6.6%	4.0%		
Hotel/Motel Lodging	31	28	32	34	42	43	35	41	78	86	50	41	542	542	-31.1%
(% change from prior year)	-49.9%	-44.5%	-36.6%	-46.2%	-49.8%	-47.7%	-49.0%	-62.5%	-30.9%	43.9%	165.2%	79.9%	-31.1%		
Job Printing	7	8	7	9	7	7	7	5	7	7	9	6	86	86	5.3%
(% change from prior year)	-12.7%	-6.1%	-1209.9%	1.3%	-20.8%	-22.8%	-0.7%	-31.9%	-10.7%	-6.7%	96.6%	29.7%	5.3%		
Publishing	0	0	0	0	0	0	1	0	0	0	0	0	3	3	-22.5%
(% change from prior year)	110.9%	-55.8%	-50.9%	-2.2%	-24.2%	-28.8%	-9.3%	-53.9%	-23.2%	-25.6%	-20.3%	-0.3%	-22.5%		
Rentals of Personal Property	117	121	117	124	132	134	162	122	140	143	117	109	1,538	1,538	-8.1%
(% change from prior year)	-20.9%	-9.4%	-11.7%	-11.6%	-12.7%	-15.2%	10.3%	-18.6%	-8.2%	-6.4%	14.0%	4.3%	-8.1%		
Residential Property Rental	204	191	193	213	187	212	224	198	200	205	191	189	2,407	2,407	6.1%
(% change from prior year)	10.1%	9.6%	4.0%	14.7%	4.2%	15.5%	5.2%	3.9%	-1.0%	6.8%	3.6%	-2.0%	6.1%		
Restaurant and Bars	240	221	242	260	268	267	271	276	293	310	271	275	3,192	3,192	-9.0%
(% change from prior year)	-21.8%	-20.6%	-18.8%	-16.3%	-19.1%	-20.2%	-20.4%	-19.3%	-4.3%	26.0%	48.6%	18.8%	-9.0%		
Retail Sales	1,605	1,526	1,594	1,600	1,492	1,638	2,001	1,586	1,293	1,476	1,339	1,461	18,610	18,610	9.7%
(% change from prior year)	18.4%	21.2%	20.0%	26.2%	3.5%	13.1%	12.3%	11.6%	-4.6%	1.3%	3.3%	-6.2%	9.7%		
Timber/Extracting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%		
Transportation	1	2	2	2	2	24	2	1	(2)	(3)	(7)	(4)	20	20	263.7%
(% change from prior year)	1052.3%	1647.7%	1683.9%	1632.8%	911.6%	3962.9%	2002.0%	86.2%	-398.0%	-400.8%	-1201.7%	-375.7%	263.7%		
Use Tax	165	156	145	188	169	175	244	196	131	158	132	129	1,990	1,990	10.2%
(% change from prior year)	6.1%	13.8%	2.1%	18.1%	17.9%	20.9%	24.2%	34.8%	-0.6%	-9.1%	-5.9%	-4.3%	10.2%		
Rounding Adjustment													0		
Total	3,041	3,128	2,882	3,021	2,924	3,163	3,591	2,977	2,638	2,940	2,661	2,748	35,713	35,713	4.4%
(% change from prior year)	6.9%	18.8%	5.7%	9.9%	-1.7%	5.7%	5.7%	0.4%	-5.6%	1.5%	9.1%	-1.2%	4.4%		
													GASB	324	NA
													Total	36,037	5.5%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The total adjusted growth rates for July and August are 5.2% and 7.1%, respectively.

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

	2019-20 Actual	2020-21 Budget	2020-21 Actual	% Change from PY	2020-21 Estimate	% Change from PY	2021-22 Estimate	% Change from PY
July ¹	\$3,024	\$2,941	\$3,224	6.6%	\$3,224	6.6%	\$3,282	1.8%
August ¹	2,794	2,740	3,314	18.6%	3,314	18.6%	3,015	-9.0%
September	2,901	2,847	3,062	5.5%	3,062	5.5%	3,138	2.5%
October	2,944	2,867	3,211	9.1%	3,211	9.1%	3,167	-1.4%
November	3,141	2,935	3,110	-1.0%	3,110	-1.0%	3,290	5.8%
December	3,173	2,962	3,351	5.6%	3,351	5.6%	3,325	-0.8%
January	3,610	3,459	3,815	5.7%	3,815	5.7%	3,884	1.8%
February	3,140	2,905	3,158	0.6%	3,158	0.6%	3,285	4.0%
March	2,963	2,983	0	NA	2,800	-5.5%	3,260	16.4%
April	3,048	3,456	0	NA	3,123	2.5%	3,642	16.6%
May	2,579	3,180	0	NA	2,826	9.6%	3,298	16.7%
June	2,953	3,137	0	NA	2,924	-1.0%	3,411	16.7%
Subtotal:	\$36,272	\$36,412	\$26,245	NA	\$37,918	4.5%	\$39,997	5.5%
Year End Adjustment	(39)	127	0	NA	341	NA	217	-36.4%
TOTAL:	\$36,233	\$36,539	\$26,245	NA	\$38,259	5.6%	\$40,214	5.1%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The adjusted growth rates for July and August are 4.9% and 7.2%, respectively. The year-to-date adjusted growth rate is 4.6%.

Actual vs. Estimate

YTD Actual Revenue:	\$26,245
YTD Revised Estimate:	25,519
Dollars Over/Under:	\$726
Percent Over/Under:	2.8%

Actual vs. Prior Year

YTD Actual Revenue:	\$26,245
YTD Prior Year Actual:	24,728
Dollars Over/Under PY:	1,517
Percent Over/Under PY:	6.1%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	4 -78.9%	5 -75.2%	4 -81.2%	6 -75.7%	8 -64.7%	8 -67.3%	7 -67.5%	8 -58.5%	5 -75.6%	6 -45.1%	4 4.0%	4 7.1%	68 -67.5%	68	-67.5%
Commercial Property Rental ¹ (% change from prior year)	193 15.4%	344 125.8%	144 -7.9%	175 -4.6%	165 3.3%	167 0.3%	180 -1.0%	159 2.0%	135 -6.4%	159 -11.2%	146 7.3%	139 -4.2%	2,105 9.3%	2,105	9.3%
Construction Contracting (% change from prior year)	220 8.5%	195 1.1%	193 3.6%	188 -0.5%	217 1.8%	238 17.0%	215 8.1%	175 -10.5%	169 6.1%	182 -0.7%	198 11.6%	194 6.5%	2,384 4.4%	2,384	4.4%
Hotel/Motel Lodging (% change from prior year)	19 -49.9%	17 -44.5%	20 -36.6%	21 -46.2%	26 -49.8%	27 -47.7%	22 -49.0%	26 -62.5%	49 -30.9%	54 43.9%	31 165.2%	25 79.9%	337 -31.1%	337	-31.1%
Job Printing (% change from prior year)	4 -12.9%	5 -6.0%	4 -1209.9%	5 1.5%	4 -20.8%	4 -22.8%	4 -0.9%	3 -31.9%	4 -10.6%	4 -6.6%	6 96.7%	3 29.8%	54 5.3%	54	5.3%
Publishing (% change from prior year)	0 110.9%	0 -55.8%	0 -50.9%	0 -2.2%	0 -24.2%	0 -28.8%	0 -9.3%	0 -53.9%	0 -23.2%	0 -25.6%	0 -20.3%	0 -0.3%	2 -22.5%	2	-22.5%
Rentals of Personal Property (% change from prior year)	73 -20.9%	75 -9.4%	73 -11.7%	77 -11.6%	82 -12.6%	83 -15.2%	101 10.4%	76 -18.3%	87 -8.2%	89 -7.0%	73 15.2%	68 4.4%	955 -8.0%	955	-8.0%
Residential Property Rental (% change from prior year)	127 10.5%	119 9.3%	120 3.6%	132 14.7%	116 3.9%	131 15.0%	139 5.4%	123 3.9%	125 -0.9%	128 7.0%	119 3.8%	118 -1.8%	1,497 6.1%	1,497	6.1%
Restaurant and Bars (% change from prior year)	149 -22.1%	137 -20.8%	150 -18.8%	161 -16.4%	167 -18.4%	166 -20.2%	168 -20.4%	171 -19.3%	182 -4.3%	193 26.1%	168 46.4%	171 18.8%	1,983 -9.0%	1,983	-9.0%
Retail Food Sales (% change from prior year)	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0	-100.0%
Retail Sales (% change from prior year)	1,037 17.4%	988 20.8%	1,035 19.6%	1,036 25.6%	969 4.2%	1,058 12.8%	1,295 11.9%	1,026 11.9%	839 -4.5%	958 2.4%	869 4.1%	948 -6.1%	12,061 9.7%	12,061	9.7%
Timber/Extracting (% change from prior year)	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0	-100.0%
Transportation (% change from prior year)	1 5481.1%	1 1647.7%	1 1683.9%	1 1632.8%	1 911.6%	15 3380.7%	1 2002.0%	1 86.2%	(1) -398.1%	(2) -401.0%	(4) -1383.9%	(2) -375.8%	13 269.0%	13	269.0%
Use Tax (% change from prior year)	107 4.8%	101 12.6%	92 -3.0%	124 16.6%	111 20.7%	114 19.8%	157 25.0%	127 27.8%	85 -1.2%	103 -6.4%	86 -2.0%	85 -1.2%	1,292 9.9%	1,292	9.9%
Rounding Adjustment													0		
Total	1,934	1,989	1,837	1,926	1,866	2,011	2,289	1,895	1,680	1,874	1,696	1,753	22,751	22,751	4.5%
(% change from prior year)	6.6%	18.6%	5.5%	9.1%	-1.0%	5.6%	5.7%	0.6%	-5.5%	2.5%	9.6%	-1.1%	4.5%		
													GASB	205	NA
													Total	22,956	5.6%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The total adjusted growth rates for July and August are 4.9% and 7.2%, respectively.

PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	2 -78.9%	4 -75.2%	3 -81.2%	4 -75.7%	5 -64.7%	5 -67.3%	4 -67.5%	5 -58.5%	3 -75.6%	4 -45.1%	2 4.0%	3 7.1%	45 -67.5%	45	-67.5%
Commercial Property Rental ¹ (% change from prior year)	129 15.4%	230 125.8%	96 -7.9%	117 -4.6%	110 3.3%	111 0.3%	120 -1.0%	106 2.0%	90 -6.4%	106 -11.2%	97 7.3%	93 -4.2%	1,404 9.3%	1,404	9.3%
Construction Contracting (% change from prior year)	147 8.5%	130 1.1%	129 3.6%	125 -0.5%	144 1.8%	158 17.0%	143 8.1%	117 -10.5%	113 6.1%	121 -0.7%	132 11.6%	129 6.5%	1,589 4.4%	1,589	4.4%
Hotel/Motel Lodging (% change from prior year)	13 -49.9%	11 -44.5%	13 -36.6%	14 -46.2%	18 -49.8%	18 -47.7%	15 -49.0%	17 -62.5%	32 -30.9%	36 43.9%	21 165.2%	17 79.9%	224 -31.1%	224	-31.1%
Job Printing (% change from prior year)	3 -12.9%	3 -6.0%	3 -1209.9%	4 1.5%	3 -20.8%	3 -22.8%	3 -0.9%	2 -31.9%	3 -10.6%	3 -6.6%	4 96.7%	2 29.8%	36 5.3%	36	5.3%
Publishing (% change from prior year)	0 110.9%	0 -55.8%	0 -50.9%	0 -2.2%	0 -24.2%	0 -28.8%	0 -9.3%	0 -53.9%	0 -23.2%	0 -25.6%	0 -20.3%	0 -0.3%	1 -22.5%	1	-22.5%
Rentals of Personal Property (% change from prior year)	49 -20.9%	50 -9.4%	48 -11.7%	51 -11.6%	55 -12.6%	56 -15.2%	67 10.4%	50 -18.3%	58 -8.2%	59 -7.0%	48 15.2%	45 4.4%	637 -8.0%	637	-8.0%
Residential Property Rental (% change from prior year)	85 10.5%	79 9.3%	80 3.6%	88 14.7%	77 3.9%	88 15.0%	93 5.4%	82 3.9%	83 -0.9%	85 7.0%	79 3.8%	78 -1.8%	998 6.1%	998	6.1%
Restaurant and Bars (% change from prior year)	99 -22.1%	91 -20.8%	100 -18.8%	108 -16.4%	111 -18.4%	111 -20.2%	112 -20.4%	114 -19.3%	121 -4.3%	128 26.1%	112 46.4%	114 18.8%	1,322 -9.0%	1,322	-9.0%
Retail Food Sales (% change from prior year)	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0	-100.0%
Retail Sales (% change from prior year)	691 17.4%	659 20.8%	690 19.6%	691 25.6%	646 4.2%	706 12.8%	864 11.9%	684 11.9%	560 -4.5%	639 2.4%	579 4.1%	632 -6.1%	8,041 9.7%	8,041	9.7%
Timber/Extracting (% change from prior year)	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0	-100.0%
Transportation (% change from prior year)	1 5481.1%	1 1647.7%	1 1683.9%	1 1632.8%	1 911.6%	10 3380.7%	1 2002.0%	1 86.2%	(1) -398.1%	(1) -401.0%	(3) -1383.9%	(1) -375.8%	8 269.0%	8	269.0%
Use Tax (% change from prior year)	71 4.8%	67 12.6%	61 -3.0%	83 16.6%	74 20.7%	76 19.8%	104 25.0%	85 27.8%	57 -1.2%	69 -6.4%	58 -2.0%	56 -1.2%	862 9.9%	862	9.9%
Rounding Adjustment													0		
Total	1,290	1,326	1,225	1,284	1,244	1,341	1,526	1,263	1,120	1,249	1,130	1,169	15,167	15,167	4.5%
(% change from prior year)	6.6%	18.6%	5.5%	9.1%	-1.0%	5.6%	5.7%	0.6%	-5.5%	2.5%	9.6%	-1.1%	4.5%		
													GASB	136	NA
													Total	15,303	5.6%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The total adjusted growth rates for July and August are 4.9% and 7.2%, respectively.

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

	2019-20 Actual	2020-21 Budget	2020-21 Actual	% Change from PY	2020-21 Estimate	% Change from PY	2021-22 Estimate	% Change from PY
July ¹	\$3,024	\$2,941	\$3,224	6.6%	\$3,224	6.6%	\$3,282	1.8%
August ¹	2,793	2,740	3,314	18.6%	3,314	18.6%	3,016	-9.0%
September	2,901	2,847	3,064	5.6%	3,064	5.6%	3,139	2.4%
October	2,944	2,867	3,210	9.0%	3,210	9.0%	3,167	-1.3%
November	3,140	2,935	3,111	-0.9%	3,111	-0.9%	3,291	5.8%
December	3,173	2,962	3,351	5.6%	3,351	5.6%	3,325	-0.8%
January	3,609	3,459	3,815	5.7%	3,815	5.7%	3,884	1.8%
February	3,140	2,905	3,159	0.6%	3,159	0.6%	3,285	4.0%
March	2,962	2,983	0	NA	2,800	-5.5%	3,260	16.4%
April	3,048	3,456	0	NA	3,123	2.5%	3,641	16.6%
May	2,578	3,180	0	NA	2,826	9.6%	3,299	16.7%
June	2,959	3,137	0	NA	2,920	-1.3%	3,407	16.7%
Subtotal:	\$36,272	\$36,412	\$26,248	NA	\$37,917	4.5%	\$39,996	5.5%
Year End Adjustment	(39)	127	0	NA	341	NA	218	-36.1%
TOTAL:	\$36,233	\$36,539	\$26,248	NA	\$38,258	5.6%	\$40,214	5.1%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The adjusted growth rates for July and August are 4.9% and 7.3%, respectively. The year-to-date adjusted growth rate is 4.7%

Actual vs. Estimate

YTD Actual Revenue:	\$26,248
YTD Revised Estimate:	25,520
Dollars Over/Under:	\$728
Percent Over/Under:	2.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$26,248
YTD Prior Year Actual:	24,725
Dollars Over/Under PY:	1,523
Percent Over/Under PY:	6.2%

NEIGHBORHOOD PROTECTION - FIRE EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	1 -78.9%	2 -75.2%	2 -81.2%	2 -75.7%	3 -64.7%	3 -67.3%	3 -67.5%	3 -58.5%	2 -75.6%	2 -45.1%	1 4.0%	2 7.1%	28 -67.5%	28	-67.5%
Commercial Property Rental ¹ (% change from prior year)	80 15.4%	144 125.8%	60 -7.9%	73 -4.6%	69 3.3%	69 0.3%	75 -1.0%	66 2.0%	56 -6.4%	66 -11.2%	61 7.3%	58 -4.2%	877 9.3%	877	9.3%
Construction Contracting (% change from prior year)	92 8.5%	81 1.1%	80 3.6%	78 -0.5%	90 1.8%	99 17.0%	89 8.1%	73 -10.5%	71 6.1%	76 -0.7%	83 11.6%	81 6.5%	993 4.4%	993	4.4%
Hotel/Motel Lodging (% change from prior year)	8 -49.9%	7 -44.5%	8 -36.6%	9 -46.2%	11 -49.8%	11 -47.7%	9 -49.0%	11 -62.5%	20 -30.9%	22 43.9%	13 165.2%	11 79.9%	140 -31.1%	140	-31.1%
Job Printing (% change from prior year)	2 -12.9%	2 -6.0%	2 -1209.9%	2 1.5%	2 -20.8%	2 -22.8%	2 -0.9%	1 -31.9%	2 -10.6%	2 -6.6%	2 96.7%	1 29.8%	22 5.3%	22	5.3%
Publishing (% change from prior year)	0 110.9%	0 -55.8%	0 -50.9%	0 -2.2%	0 -24.2%	0 -28.8%	0 -9.3%	0 -53.9%	0 -23.2%	0 -25.6%	0 -20.3%	0 -0.3%	1 -22.5%	1	-22.5%
Rentals of Personal Property (% change from prior year)	30 -20.9%	31 -9.4%	30 -11.7%	32 -11.6%	34 -12.6%	35 -15.2%	42 10.4%	32 -18.3%	36 -8.2%	37 -7.0%	30 15.2%	28 4.4%	398 -8.0%	398	-8.0%
Residential Property Rental (% change from prior year)	53 10.5%	49 9.3%	50 3.6%	55 14.7%	48 3.9%	55 15.0%	58 5.4%	51 3.9%	52 -0.9%	53 7.0%	49 3.8%	49 -1.8%	624 6.1%	624	6.1%
Restaurant and Bars (% change from prior year)	62 -22.1%	57 -20.8%	63 -18.8%	67 -16.4%	69 -18.4%	69 -20.2%	70 -20.4%	71 -19.3%	76 -4.3%	80 26.1%	70 46.4%	71 18.8%	826 -9.0%	826	-9.0%
Retail Food Sales (% change from prior year)	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0	-100.0%
Retail Sales (% change from prior year)	432 17.4%	412 20.8%	431 19.6%	432 25.6%	404 4.2%	441 12.8%	540 11.9%	428 11.9%	350 -4.5%	399 2.4%	362 4.1%	395 -6.1%	5,025 9.7%	5,025	9.7%
Timber/Extracting (% change from prior year)	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0	-100.0%
Transportation (% change from prior year)	0 5481.1%	0 1647.7%	0 1683.9%	0 1632.8%	0 911.6%	6 3380.7%	1 2002.0%	0 86.2%	(1) -398.1%	(1) -401.0%	(2) -1383.9%	(1) -375.8%	5 269.0%	5	269.0%
Use Tax (% change from prior year)	45 4.8%	42 12.6%	38 -3.0%	52 16.6%	46 20.7%	48 19.8%	65 25.0%	53 27.8%	36 -1.2%	43 -6.4%	36 -2.0%	35 -1.2%	539 9.9%	539	9.9%
Rounding Adjustment													0		
Total	806	829	766	803	778	838	954	790	700	781	707	730	9,479	9,479	4.5%
(% change from prior year)	6.6%	18.6%	5.5%	9.1%	-1.0%	5.6%	5.7%	0.6%	-5.5%	2.5%	9.6%	-1.1%	4.5%		
													GASB	86	NA
													Total	9,565	5.6%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The total adjusted growth rates for July and August are 4.9% and 7.2%, respectively.

NEIGHBORHOOD PROTECTION - POLICE EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	4 -78.9%	6 -75.2%	5 -81.2%	6 -75.7%	9 -64.7%	9 -67.3%	8 -67.5%	9 -58.5%	6 -75.6%	7 -45.1%	4 4.0%	5 7.1%	79 -67.5%	79	-67.5%
Commercial Property Rental ¹ (% change from prior year)	225 15.4%	402 125.8%	168 -7.9%	204 -4.6%	192 3.3%	194 0.3%	210 -1.0%	186 2.0%	158 -6.4%	186 -11.2%	170 7.3%	162 -4.2%	2,456 9.3%	2,456	9.3%
Construction Contracting (% change from prior year)	256 8.5%	228 1.1%	225 3.6%	219 -0.5%	253 1.8%	277 17.0%	251 8.1%	204 -10.5%	198 6.1%	212 -0.7%	232 11.6%	226 6.5%	2,781 4.4%	2,781	4.4%
Hotel/Motel Lodging (% change from prior year)	22 -49.9%	20 -44.5%	23 -36.6%	25 -46.2%	31 -49.8%	31 -47.7%	25 -49.0%	30 -62.5%	57 -30.9%	63 43.9%	36 165.2%	29 79.9%	393 -31.1%	393	-31.1%
Job Printing (% change from prior year)	5 -12.9%	6 -6.0%	5 -1209.9%	6 1.5%	5 -20.8%	5 -22.8%	5 -0.9%	4 -31.9%	5 -10.6%	5 -6.6%	7 96.7%	4 29.8%	62 5.3%	62	5.3%
Publishing (% change from prior year)	0 110.9%	0 -55.8%	0 -50.9%	0 -2.2%	0 -24.2%	0 -28.8%	0 -9.3%	0 -53.9%	0 -23.2%	0 -25.6%	0 -20.3%	0 -0.3%	2 -22.5%	2	-22.5%
Rentals of Personal Property (% change from prior year)	85 -20.9%	88 -9.4%	85 -11.7%	90 -11.6%	96 -12.6%	97 -15.2%	117 10.4%	88 -18.3%	101 -8.2%	104 -7.0%	85 15.2%	79 4.4%	1,115 -8.0%	1,115	-8.0%
Residential Property Rental (% change from prior year)	148 10.5%	138 9.3%	140 3.6%	155 14.7%	135 3.9%	153 15.0%	163 5.4%	144 3.9%	146 -0.9%	149 7.0%	139 3.8%	137 -1.8%	1,746 6.1%	1,746	6.1%
Restaurant and Bars (% change from prior year)	174 -22.1%	160 -20.8%	175 -18.8%	188 -16.4%	194 -18.4%	193 -20.2%	196 -20.4%	200 -19.3%	212 -4.3%	225 26.1%	196 46.4%	199 18.8%	2,313 -9.0%	2,313	-9.0%
Retail Food Sales (% change from prior year)	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0	-100.0%
Retail Sales (% change from prior year)	1,210 17.4%	1,152 20.8%	1,208 19.6%	1,209 25.6%	1,131 4.2%	1,235 12.8%	1,511 11.9%	1,197 11.9%	979 -4.5%	1,118 2.4%	1,014 4.1%	1,107 -6.1%	14,071 9.7%	14,071	9.7%
Timber/Extracting (% change from prior year)	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0	-100.0%
Transportation (% change from prior year)	1 5481.1%	1 1647.7%	1 1683.9%	1 1632.8%	1 911.6%	17 3380.7%	2 2002.0%	1 86.2%	(2) -398.1%	(2) -401.0%	(5) -1383.9%	(3) -375.8%	15 269.0%	15	269.0%
Use Tax (% change from prior year)	125 4.8%	118 12.6%	108 -3.0%	145 16.6%	129 20.7%	133 19.8%	183 25.0%	148 27.8%	100 -1.2%	121 -6.4%	101 -2.0%	99 -1.2%	1,508 9.9%	1,508	9.9%
Rounding Adjustment													0		
Total	2,257	2,320	2,144	2,248	2,177	2,346	2,670	2,211	1,960	2,186	1,978	2,045	26,542	26,542	4.5%
(% change from prior year)	6.6%	18.6%	5.5%	9.1%	-1.0%	5.6%	5.7%	0.6%	-5.5%	2.5%	9.6%	-1.1%	4.5%		
													GASB	238	NA
													Total	26,780	5.6%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The total adjusted growth rates for July and August are 4.9% and 7.3%, respectively.

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

	2019-20 Actual	2020-21 Budget	2020-21 Actual	% Change from PY	2020-21 Estimate	% Change from PY	2021-22 Estimate	% Change from PY
July	\$719	\$754	\$722	0.4%	\$722	0.4%	\$667	-7.6%
August	719	687	681	-5.3%	681	-5.3%	605	-11.2%
September	740	744	625	-15.5%	625	-15.5%	659	5.4%
October	692	691	560	-19.1%	560	-19.1%	603	7.7%
November	742	700	670	-9.7%	670	-9.7%	624	-6.9%
December	725	675	554	-23.6%	554	-23.6%	596	7.6%
January	726	685	574	-20.9%	574	-20.9%	605	5.4%
February	705	670	527	-25.2%	527	-25.2%	610	15.7%
March	689	648	0	NA	716	3.9%	584	-18.4%
April	713	649	0	NA	745	4.5%	609	-18.3%
May	710	669	0	NA	750	5.6%	613	-18.3%
June	701	667	0	NA	753	7.4%	614	-18.5%
Subtotal:	\$8,581	\$8,239	\$4,913	NA	\$7,877	-8.2%	\$7,389	-6.2%
Year End Adjustment	(33)	0	0	NA	(87)	NA	(19)	NA
TOTAL:	\$8,548	\$8,239	\$4,913	NA	\$7,790	-8.9%	\$7,370	-5.4%

Actual vs. Estimate

YTD Actual Revenue:	\$4,913
YTD Revised Estimate:	5,233
Dollars Over/Under:	(\$320)
Percent Over/Under:	-6.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$4,913
YTD Prior Year Actual:	5,768
Dollars Over/Under PY:	(855)
Percent Over/Under PY:	-14.8%

CAPITAL CONSTRUCTION EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Telecommunication and Cable TV	722	681	625	560	670	554	574	527	716	745	750	753	7,877	7,877	-8.2%
(% change from prior year)	0.4%	-5.3%	-15.5%	-19.0%	-9.7%	-23.7%	-20.9%	-25.2%	3.9%	4.4%	5.6%	7.6%	-8.2%		
Rounding Adjustment													0		
Total	722	681	625	560	670	554	574	527	716	745	750	753	7,877	7,877	-8.2%
(% change from prior year)	0.4%	-5.3%	-15.5%	-19.0%	-9.7%	-23.7%	-20.9%	-25.2%	3.9%	4.4%	5.6%	7.6%	-8.2%		
													(87)	(87)	NA
													7,790	7,790	-8.9%

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

	2019-20 Actual	2020-21 Budget	2020-21 Actual	% Change from PY	2020-21 Estimate	% Change from PY	2021-22 Estimate	% Change from PY
July	\$2,092	\$1,882	\$1,816	-13.2%	\$1,816	-13.2%	\$2,182	20.2%
August	2,648	2,382	2,614	-1.3%	2,614	-1.3%	2,661	1.8%
September	2,806	2,805	2,986	6.4%	2,986	6.4%	2,705	-9.4%
October	2,875	2,874	2,750	-4.3%	2,750	-4.3%	1,887	-31.4%
November	2,127	2,127	2,098	-1.3%	2,098	-1.3%	1,524	-27.4%
December	1,610	1,611	1,663	3.3%	1,663	3.3%	1,187	-28.6%
January	1,256	1,255	1,651	31.5%	1,651	31.5%	1,102	-33.3%
February	1,880	1,881	1,845	-1.9%	1,845	-1.9%	1,349	-26.9%
March	1,741	1,741	0	NA	865	-50.3%	1,307	51.1%
April	1,539	1,321	0	NA	3,350	117.7%	5,063	51.1%
May	2,154	1,339	0	NA	1,182	-45.1%	1,785	51.0%
June	1,897	1,545	0	NA	1,260	-33.6%	1,906	51.3%
Subtotal:	\$24,623	\$22,763	\$17,424	NA	\$24,081	-2.2%	\$24,658	2.4%
Year End Adjustment	(\$645)	\$26	0	NA	300	NA	48	-84.0%
TOTAL:	\$23,978	\$22,789	\$17,424	NA	\$24,381	1.7%	\$24,706	1.3%

Actual vs. Estimate

YTD Actual Revenue:	\$17,424
YTD Revised Estimate:	16,909
Dollars Over/Under:	\$515
Percent Over/Under:	3.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$17,424
YTD Prior Year Actual:	17,293
Dollars Over/Under PY:	131
Percent Over/Under PY:	0.8%

PUBLIC SAFETY ENHANCEMENT - FIRE EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals	
Other Utilities	690	993	1,135	1,045	797	632	627	701	329	1,273	449	479	9,151	9,151	-2.2%	
(% change from prior year)	-13.2%	-1.3%	6.5%	-4.3%	-1.4%	3.2%	31.6%	-1.9%	-50.3%	117.8%	-45.1%	-33.6%	-2.2%			
Rounding Adjustment													0			
Total	690	993	1,135	1,045	797	632	627	701	329	1,273	449	479	9,151	9,151	-2.2%	
(% change from prior year)	-13.2%	-1.3%	6.5%	-4.3%	-1.4%	3.2%	31.6%	-1.9%	-50.3%	117.8%	-45.1%	-33.6%	-2.2%			
													GASB	114	114	NA
													Total	9,265	9,265	1.7%

PUBLIC SAFETY ENHANCEMENT - POLICE EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Other Utilities	1,126	1,621	1,852	1,705	1,300	1,031	1,024	1,144	536	2,077	733	781	14,930	14,930	-2.2%
(% change from prior year)	-13.2%	-1.3%	6.5%	-4.3%	-1.4%	3.2%	31.6%	-1.9%	-50.3%	117.8%	-45.1%	-33.6%	-2.2%		
Rounding Adjustment													0		
Total	1,126	1,621	1,852	1,705	1,300	1,031	1,024	1,144	536	2,077	733	781	14,930	14,930	-2.2%
(% change from prior year)	-13.2%	-1.3%	6.5%	-4.3%	-1.4%	3.2%	31.6%	-1.9%	-50.3%	117.8%	-45.1%	-33.6%	-2.2%		
													186	186	NA
													15,116	15,116	1.7%

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

	2019-20 Actual	2020-21 Budget	2020-21 Actual	% Change from PY	2020-21 Estimate	% Change from PY	2021-22 Estimate	% Change from PY
July ¹	\$6,047	\$5,882	\$6,448	6.6%	\$6,448	6.6%	\$6,564	1.8%
August ¹	5,590	5,479	6,628	18.6%	6,628	18.6%	6,030	-9.0%
September	5,802	5,694	6,124	5.6%	6,124	5.6%	6,277	2.5%
October	5,889	5,734	6,423	9.1%	6,423	9.1%	6,334	-1.4%
November	6,282	5,870	6,220	-1.0%	6,220	-1.0%	6,581	5.8%
December	6,347	5,924	6,703	5.6%	6,703	5.6%	6,650	-0.8%
January	7,219	6,919	7,630	5.7%	7,630	5.7%	7,768	1.8%
February	6,280	5,811	6,317	0.6%	6,317	0.6%	6,571	4.0%
March	5,924	5,965	0	NA	5,600	-5.5%	6,520	16.4%
April	6,098	6,912	0	NA	6,246	2.4%	7,283	16.6%
May	5,158	6,360	0	NA	5,652	9.6%	6,597	16.7%
June	5,907	6,274	0	NA	5,844	-1.1%	6,818	16.7%
Subtotal:	\$72,543	\$72,824	\$52,493	NA	\$75,835	4.5%	\$79,993	5.5%
Year End Adjustment	(79)	259	0	NA	682	NA	435	-36.2%
TOTAL:	\$72,464	\$73,083	\$52,493	NA	\$76,517	5.6%	\$80,428	5.1%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The adjusted growth rates for July and August are 4.9% and 7.2%, respectively. The year-to-date adjusted growth rate is 4.6%.

Actual vs. Estimate

YTD Actual Revenue:	\$52,493
YTD Revised Estimate:	51,040
Dollars Over/Under:	\$1,452
Percent Over/Under:	2.8%

Actual vs. Prior Year

YTD Actual Revenue:	\$52,493
YTD Prior Year Actual:	49,456
Dollars Over/Under PY:	3,036
Percent Over/Under PY:	6.1%

PUBLIC SAFETY EXPANSION - FIRE EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	2020-21	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	Act/Est	Estimate	from PY
															Actuals
Amusements	2	4	3	4	5	5	4	5	3	4	2	3	45	45	-67.5%
(% change from prior year)	-78.9%	-75.2%	-81.2%	-75.7%	-64.7%	-67.3%	-67.5%	-58.5%	-75.6%	-45.1%	4.0%	7.1%	-67.5%		
Commercial Property Rental ¹	129	230	96	117	110	111	120	106	90	106	97	93	1,404	1,404	9.3%
(% change from prior year)	15.4%	125.8%	-7.9%	-4.6%	3.3%	0.3%	-1.0%	2.0%	-6.4%	-11.2%	7.3%	-4.2%	9.3%		
Construction Contracting	147	130	129	125	144	158	143	117	113	121	132	129	1,589	1,589	4.4%
(% change from prior year)	8.5%	1.1%	3.6%	-0.5%	1.8%	17.0%	8.1%	-10.5%	6.1%	-0.7%	11.6%	6.5%	4.4%		
Hotel/Motel Lodging	13	11	13	14	18	18	15	17	32	36	21	17	224	224	-31.1%
(% change from prior year)	-49.9%	-44.5%	-36.6%	-46.2%	-49.8%	-47.7%	-49.0%	-62.5%	-30.9%	43.9%	165.2%	79.9%	-31.1%		
Job Printing	3	3	3	4	3	3	3	2	3	3	4	2	36	36	5.3%
(% change from prior year)	-12.9%	-6.0%	-1209.9%	1.5%	-20.8%	-22.8%	-0.9%	-31.9%	-10.6%	-6.6%	96.7%	29.8%	5.3%		
Publishing	0	0	0	0	0	0	0	0	0	0	0	0	1	1	-22.5%
(% change from prior year)	110.9%	-55.8%	-50.9%	-2.2%	-24.2%	-28.8%	-9.3%	-53.9%	-23.2%	-25.6%	-20.3%	-0.3%	-22.5%		
Rentals of Personal Property	49	50	48	51	55	56	67	50	58	59	48	45	637	637	-8.0%
(% change from prior year)	-20.9%	-9.4%	-11.7%	-11.6%	-12.6%	-15.2%	10.4%	-18.3%	-8.2%	-7.0%	15.2%	4.4%	-8.0%		
Residential Property Rental	85	79	80	88	77	88	93	82	83	85	79	78	998	998	6.1%
(% change from prior year)	10.5%	9.3%	3.6%	14.7%	3.9%	15.0%	5.4%	3.9%	-0.9%	7.0%	3.8%	-1.8%	6.1%		
Restaurant and Bars	99	91	100	108	111	111	112	114	121	128	112	114	1,322	1,322	-9.0%
(% change from prior year)	-22.1%	-20.8%	-18.8%	-16.4%	-18.4%	-20.2%	-20.4%	-19.3%	-4.3%	26.1%	46.4%	18.8%	-9.0%		
Retail Food Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%		
Retail Sales	691	659	690	691	646	706	864	684	560	639	579	632	8,041	8,041	9.7%
(% change from prior year)	17.4%	20.8%	19.6%	25.6%	4.2%	12.8%	11.9%	11.9%	-4.5%	2.4%	4.1%	-6.1%	9.7%		
Timber/Extracting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%		
Transportation	1	1	1	1	1	10	1	1	(1)	(1)	(3)	(1)	8	8	269.0%
(% change from prior year)	5481.1%	1647.7%	1683.9%	1632.8%	911.6%	3380.7%	2002.0%	86.2%	-398.1%	-401.0%	-1383.9%	-375.8%	269.0%		
Use Tax	71	67	61	83	74	76	104	85	57	69	58	56	862	862	9.9%
(% change from prior year)	4.8%	12.6%	-3.0%	16.6%	20.7%	19.8%	25.0%	27.8%	-1.2%	-6.4%	-2.0%	-1.2%	9.9%		
Rounding Adjustment													0		
Total	1,290	1,326	1,225	1,284	1,244	1,341	1,526	1,263	1,120	1,249	1,130	1,169	15,167	15,167	4.5%
(% change from prior year)	6.6%	18.6%	5.5%	9.1%	-1.0%	5.6%	5.7%	0.6%	-5.5%	2.5%	9.6%	-1.1%	4.5%		
													GASB	137	NA
													Total	15,304	5.6%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The total adjusted growth rates for July and August are 4.9% and 7.1%, respectively.

PUBLIC SAFETY EXPANSION - POLICE EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(8+4)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	2020-21	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	Act/Est	Estimate	from PY
															Actuals
Amusements	10	14	12	15	21	20	18	21	14	16	10	12	181	181	-67.5%
(% change from prior year)	-78.9%	-75.2%	-81.2%	-75.7%	-64.7%	-67.3%	-67.5%	-58.5%	-75.6%	-45.1%	4.0%	7.1%	-67.5%		
Commercial Property Rental ¹	515	919	383	466	439	444	479	425	361	425	388	371	5,615	5,615	9.3%
(% change from prior year)	15.4%	125.8%	-7.9%	-4.6%	3.3%	0.3%	-1.0%	2.0%	-6.4%	-11.2%	7.3%	-4.2%	9.3%		
Construction Contracting	586	521	515	501	578	634	573	467	452	485	529	517	6,357	6,357	4.4%
(% change from prior year)	8.5%	1.1%	3.6%	-0.5%	1.8%	17.0%	8.1%	-10.5%	6.1%	-0.7%	11.6%	6.5%	4.4%		
Hotel/Motel Lodging	51	46	54	56	70	71	58	68	130	143	82	67	898	898	-31.1%
(% change from prior year)	-49.9%	-44.5%	-36.6%	-46.2%	-49.8%	-47.7%	-49.0%	-62.5%	-30.9%	43.9%	165.2%	79.9%	-31.1%		
Job Printing	12	14	12	14	11	12	12	9	11	11	15	9	143	143	5.3%
(% change from prior year)	-12.9%	-6.0%	-1209.9%	1.5%	-20.8%	-22.8%	-0.9%	-31.9%	-10.6%	-6.6%	96.7%	29.8%	5.3%		
Publishing	1	0	0	1	0	0	1	0	0	0	1	0	5	5	-22.5%
(% change from prior year)	110.9%	-55.8%	-50.9%	-2.2%	-24.2%	-28.8%	-9.3%	-53.9%	-23.2%	-25.6%	-20.3%	-0.3%	-22.5%		
Rentals of Personal Property	194	201	194	205	219	222	268	202	232	237	193	180	2,548	2,548	-8.0%
(% change from prior year)	-20.9%	-9.4%	-11.7%	-11.6%	-12.6%	-15.2%	10.4%	-18.3%	-8.2%	-7.0%	15.2%	4.4%	-8.0%		
Residential Property Rental	339	316	320	353	309	350	371	328	333	340	317	314	3,991	3,991	6.1%
(% change from prior year)	10.5%	9.3%	3.6%	14.7%	3.9%	15.0%	5.4%	3.9%	-0.9%	7.0%	3.8%	-1.8%	6.1%		
Restaurant and Bars	398	366	400	430	444	442	448	457	485	513	449	455	5,288	5,288	-9.0%
(% change from prior year)	-22.1%	-20.8%	-18.8%	-16.4%	-18.4%	-20.2%	-20.4%	-19.3%	-4.3%	26.1%	46.4%	18.8%	-9.0%		
Retail Food Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%		
Retail Sales	2,766	2,634	2,761	2,763	2,585	2,822	3,455	2,737	2,238	2,555	2,318	2,529	32,162	32,162	9.7%
(% change from prior year)	17.4%	20.8%	19.6%	25.6%	4.2%	12.8%	11.9%	11.9%	-4.5%	2.4%	4.1%	-6.1%	9.7%		
Timber/Extracting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%		
Transportation	2	3	3	3	3	39	4	2	(4)	(4)	(11)	(6)	33	33	269.0%
(% change from prior year)	5481.1%	1647.7%	1683.9%	1632.8%	911.6%	3380.7%	2002.0%	86.2%	-398.1%	-401.0%	-1383.9%	-375.8%	269.0%		
Use Tax	286	270	246	331	295	304	418	338	228	276	231	226	3,447	3,447	9.9%
(% change from prior year)	4.8%	12.6%	-3.0%	16.6%	20.7%	19.8%	25.0%	27.8%	-1.2%	-6.4%	-2.0%	-1.2%	9.9%		
Rounding Adjustment													0		
Total	5,159	5,303	4,900	5,137	4,976	5,362	6,104	5,054	4,480	4,997	4,522	4,675	60,668	60,668	4.5%
(% change from prior year)	6.6%	18.6%	5.5%	9.1%	-1.0%	5.6%	5.7%	0.6%	-5.5%	2.5%	9.6%	-1.1%	4.5%		
													GASB	545	NA
													Total	61,213	5.6%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collections. The total adjusted growth rates for July and August are 4.9% and 7.2%, respectively.

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

	2019-20 Actual	2020-21 Actual	% Change from PY Actual	2020-21 Estimate	% Change from PY Actual	2021-22 Base	% Change from PY Estimate
July	\$13,817	\$15,466	11.9%	\$15,466	11.9%	\$15,890	2.7%
August	13,604	14,866	9.3%	14,866	9.3%	15,222	2.4%
September	13,905	15,244	9.6%	15,244	9.6%	15,628	2.5%
October	13,442	15,603	16.1%	15,603	16.1%	15,485	-0.8%
November	14,528	15,466	6.5%	15,466	6.5%	15,957	3.2%
December	14,889	15,894	6.8%	15,894	6.8%	16,583	4.3%
January	17,735	18,864	6.4%	18,864	6.4%	19,489	3.3%
February	14,476	15,274	5.5%	15,274	5.5%	15,976	4.6%
March	14,001	0	NA	14,480	3.4%	15,727	8.6%
April	14,218	0	NA	16,470	15.8%	17,893	8.6%
May	12,353	0	NA	14,707	19.1%	16,029	9.0%
June	14,701	0	NA	15,692	6.7%	17,128	9.2%
Subtotal	\$171,669	\$126,678	NA	\$188,027	9.5%	\$197,007	4.8%
Year end adjust. (GASB)	257	0	NA	1,871	628.0%	938	-49.9%
TOTAL:	\$171,926	\$126,678	NA	\$189,898	10.5%	\$197,945	4.2%

Actual vs. PY

YTD Actual Revenue:	126,678
YTD Prior Year Actual:	116,397
Dollars Over/(Under):	\$10,281
Percent Over/(Under):	8.8%

Actual vs. Estimate

YTD Actual Revenue:	\$126,678
YTD Estimate:	125,432
Dollars Over/(Under):	\$1,246
Percent Over/(Under):	1.0%

STATE SALES TAX - CATEGORY ANALYSIS
FY 2020-21 ACTUALS
(in thousands)

Category	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$51	\$55	\$59	\$218	\$245	\$244	\$63	\$50	\$111	\$174	\$113	\$125	1,508	336.2%
% change from PY actual	104.6%	172.0%	146.1%	750.4%	1361.5%	1620.9%	291.6%	19.5%	216.8%	372.3%	196.7%	140.9%		
Mining-Oil & Gas Production	\$198	\$157	\$194	\$153	\$196	\$171	\$172	\$164	\$165	\$185	\$208	\$215	2,178	16.2%
% change from PY actual	28.4%	12.0%	19.1%	-2.6%	29.9%	6.7%	33.8%	9.5%	10.3%	28.5%	6.3%	18.8%		
Utilities	\$9,079	\$11,951	\$12,696	\$11,812	\$9,772	\$7,414	\$7,272	\$7,935	\$6,144	\$5,994	\$5,777	\$7,031	102,878	4.8%
% change from PY actual	7.6%	5.9%	6.7%	6.0%	13.3%	38.2%	17.7%	0.7%	-8.0%	-8.5%	-5.3%	-12.3%		
Communications	\$1,436	\$1,368	\$1,232	\$1,104	\$1,096	\$1,098	\$1,117	\$1,038	\$1,308	\$1,384	\$1,347	\$1,347	14,876	-16.0%
% change from PY actual	-3.6%	-8.6%	-17.9%	-23.1%	-28.6%	-26.1%	-27.3%	-28.9%	-8.4%	-5.2%	-8.3%	-4.6%		
Railroads & Aircraft	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	NA
% change from PY actual	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Private Car & Pipelines	\$39	\$39	\$38	\$39	\$38	\$38	\$71	\$38	\$28	\$18	\$31	\$31	447	35.8%
% change from PY actual	33.9%	40.7%	34.7%	36.5%	34.4%	22.5%	154.4%	-1252.9%	-0.1%	-36.6%	-18.2%	-19.0%		
Publishing	\$29	\$25	\$27	\$29	\$28	\$24	\$34	\$26	\$30	\$32	\$32	\$29	346	-2.1%
% change from PY actual	10.5%	-6.9%	6.0%	-11.2%	-5.5%	-12.3%	1.7%	-21.7%	8.2%	2.0%	3.1%	5.7%		
Printing	\$150	\$159	\$152	\$189	\$151	\$156	\$169	\$137	\$165	\$167	\$171	\$156	1,922	16.8%
% change from PY actual	-12.4%	-9.9%	-188.3%	3.8%	-21.9%	-15.7%	2.4%	-19.8%	2.2%	3.9%	49.6%	13.5%		
Restaurants & Bars	\$22,173	\$20,295	\$21,651	\$22,912	\$23,929	\$23,785	\$24,220	\$24,143	\$24,197	\$25,717	\$22,348	\$23,355	278,725	-3.7%
% change from PY actual	-11.1%	-14.3%	-11.3%	-8.5%	-8.9%	-12.2%	-13.8%	-11.0%	-1.1%	23.7%	38.2%	9.4%		
Amusements	\$842	\$721	\$785	\$982	\$1,213	\$1,425	\$1,425	\$1,389	\$1,881	\$2,165	\$1,365	\$1,421	15,613	-40.1%
% change from PY actual	-74.2%	-66.6%	-67.2%	-53.5%	-47.0%	-47.5%	-52.8%	-45.6%	-22.1%	28.4%	116.3%	70.1%		
Rentals-Real Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	-83.3%
% change from PY actual	0.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Rentals-Personal Property	\$7,469	\$7,600	\$7,490	\$8,132	\$7,836	\$7,800	\$9,238	\$7,644	\$7,688	\$8,003	\$6,952	\$6,933	92,784	-5.2%
% change from PY actual	-9.5%	-8.1%	-3.2%	1.6%	-6.4%	-4.1%	-10.5%	-12.5%	-9.1%	-4.5%	8.5%	2.0%		
Contracting	\$16,379	\$15,638	\$14,807	\$15,152	\$16,431	\$14,005	\$17,415	\$13,291	\$13,423	\$15,441	\$15,354	\$16,459	183,796	16.2%
% change from PY actual	25.1%	21.2%	11.5%	23.2%	24.7%	10.0%	29.1%	9.3%	10.3%	11.2%	11.8%	8.0%		
Feed - Wholesale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	NA
% change from PY actual														
Retail	\$148,816	\$139,972	\$144,009	\$146,619	\$143,908	\$154,993	\$190,726	\$146,352	\$134,073	\$156,621	\$141,875	\$152,497	1,800,462	14.8%
% change from PY actual	22.5%	17.8%	18.1%	27.0%	12.0%	13.0%	11.1%	14.7%	7.3%	15.7%	16.5%	6.1%		
Severance - Mining	\$1,281	\$2,118	\$1,877	\$1,799	\$1,441	\$1,839	\$2,645	\$2,275	\$196	\$205	\$237	\$288	16,201	59.4%
% change from PY actual	16.8%	86.1%	83.6%	82.1%	54.1%	177.6%	179.9%	225.2%	-65.4%	19.9%	-67.0%	-76.4%		
Severance - Timber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	NA
% change from PY actual														
Bed Tax - Hotel/Motel	\$5,194	\$4,775	\$5,066	\$5,878	\$6,852	\$6,047	\$5,391	\$6,010	\$10,133	\$10,866	\$6,872	\$6,366	79,450	-8.6%
% change from PY actual	-27.6%	-28.1%	-23.8%	-23.4%	-26.6%	-29.8%	-31.8%	-40.7%	-5.2%	68.2%	218.6%	82.6%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	-20.2%
% change from PY actual														
State Total	213,136	204,874	210,083	215,017	213,137	219,040	259,959	210,493	199,542	226,972	202,682	216,252	2,591,186	9.9%
Cities Share (25%)	53,284	51,218	52,521	53,754	53,284	54,760	64,990	52,623	49,886	56,743	50,671	54,063	647,797	9.9%
Phoenix Population Percentage	29.03%	29.03%	29.03%	29.03%	29.03%	29.03%	29.03%	29.03%	29.03%	29.03%	29.03%	29.03%		
Phoenix TOTAL	\$15,466	\$14,866	\$15,244	\$15,603	\$15,466	\$15,894	\$18,864	\$15,274	\$14,480	\$16,470	\$14,707	\$15,692	\$188,027	9.5%

1,871 100%+
Total \$189,898 10.5%

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

Category	Prior Year Actual	Current Year			CY Actual/PY Actual		CY Actual/CY Estimate	
		Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$42	\$22	\$127	\$50	\$8	19.5%	(\$77)	-60.6%
Mining-Oil & Gas Production	\$150	\$150	\$192	\$164	14	9.5%	(28)	-14.5%
Utilities	\$7,878	\$7,273	\$7,623	\$7,935	57	0.7%	312	4.1%
Communications	\$1,460	\$1,501	\$1,247	\$1,038	(422)	-28.9%	(209)	-16.7%
Railroads & Aircraft	\$0	\$0	\$0	\$0	0	NA	0	NA
Private Car & Pipelines	(\$3)	\$20	\$24	\$38	42	NA	14	59.5%
Publishing	\$33	\$23	\$30	\$26	(7)	-21.7%	(4)	-13.7%
Printing	\$171	\$144	\$167	\$137	(34)	-19.8%	(30)	-18.0%
Restaurants & Bars	\$27,114	\$25,478	\$24,268	\$24,143	(2,972)	-11.0%	(125)	-0.5%
Amusements	\$2,553	\$2,553	\$1,720	\$1,389	(1,164)	-45.6%	(331)	-19.2%
Rentals-Real Property	\$0	\$0	\$0	\$0	0	NA	0	NA
Rentals-Personal Property	\$8,741	\$8,677	\$7,869	\$7,644	(1,097)	-12.5%	(225)	-2.9%
Contracting	\$12,161	\$12,459	\$14,196	\$13,291	1,130	9.3%	(905)	-6.4%
Feed - Wholesale	\$0	\$0	\$0	\$0	0	NA	0	NA
Retail	\$127,583	\$121,509	\$139,838	\$146,352	18,769	14.7%	6,514	4.7%
Severance - Mining	\$700	\$932	\$1,041	\$2,275	1,575	225.2%	1,234	118.5%
Severance - Timber	\$0	\$0	\$0	\$0	0	NA	0	NA
Bed Tax - Hotel/Motel	\$10,138	\$8,841	\$8,063	\$6,010	(4,128)	-40.7%	(2,053)	-25.5%
Other	\$0	\$0	\$0	\$0	0	NA	0	NA
DISTRIBUTION BASE TOTAL	\$198,722	\$189,583	\$206,405	\$210,493	\$11,771	5.9%	\$4,088	2.0%
Distribution to Cities (25% of distribution base)	49,680	47,396	51,601	52,623	2,943	5.9%	1,022	2.0%
Phoenix Share of Distribution (actual is 29.03%)	\$14,476	\$13,810	\$14,978	\$15,274	\$798	5.5%	\$296	2.0%

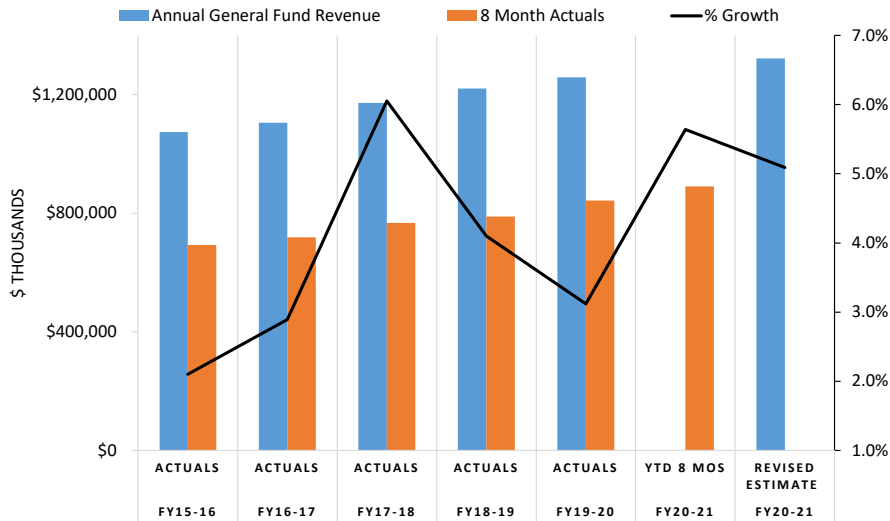
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2020-21 COMPARED TO 2019-20

8+4

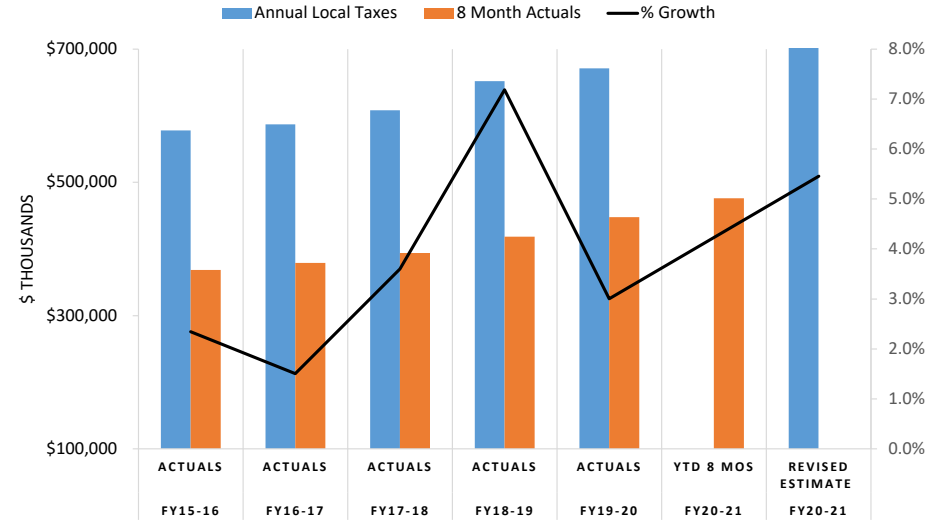
Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Revised Est		
													Annual Growth		
Transportation & Towing	104.6%	134.9%	138.8%	303.8%	462.4%	592.7%	558.8%	435.8%	---	---	---	---	336.2%		
Mining-Oil & Gas Production	28.4%	20.6%	20.1%	14.3%	17.4%	15.5%	17.7%	16.7%	---	---	---	---	16.2%		
Utilities	7.6%	6.6%	6.6%	6.5%	7.6%	10.5%	11.2%	10.1%	---	---	---	---	4.8%		
Communications	-3.6%	-6.1%	-10.0%	-13.2%	-16.4%	-18.0%	-19.4%	-20.5%	---	---	---	---	-16.0%		
Railroads & Aircraft	NA	NA	NA	NA	NA	NA	NA	NA	---	---	---	---	NA		
Private Car & Pipelines	33.9%	37.3%	36.4%	36.4%	36.0%	33.6%	50.4%	72.3%	---	---	---	---	35.8%		
Publishing	10.5%	1.8%	3.2%	-1.1%	-2.0%	-3.7%	-2.8%	-5.4%	---	---	---	---	-2.1%		
Printing	-12.4%	-11.1%	162.8%	81.8%	45.4%	30.0%	24.9%	17.8%	---	---	---	---	16.8%		
Restaurants & Bars	-11.1%	-12.7%	-12.2%	-11.3%	-10.8%	-11.0%	-11.5%	-11.4%	---	---	---	---	-3.7%		
Amusements	-74.2%	-71.2%	-70.0%	-66.5%	-62.8%	-60.0%	-58.8%	-57.2%	---	---	---	---	-40.1%		
Rentals-Real Property	NA	-50.0%	-66.7%	-75.0%	-80.0%	-83.3%	-83.3%	-83.3%	---	---	---	---	-83.3%		
Rentals-Personal Property	-9.5%	-8.8%	-7.0%	-4.9%	-5.2%	-5.0%	-6.0%	-6.8%	---	---	---	---	-5.2%		
Contracting	25.1%	23.2%	19.2%	20.2%	21.1%	19.3%	20.7%	19.4%	---	---	---	---	16.2%		
Feed - Wholesale	NA	NA	NA	NA	NA	NA	NA	NA	---	---	---	---	NA		
Retail	22.5%	20.2%	19.5%	21.3%	19.3%	18.2%	16.8%	16.6%	---	---	---	---	14.8%		
Severance - Mining	16.8%	52.1%	62.0%	66.7%	64.4%	77.2%	91.5%	104.0%	---	---	---	---	59.4%		
Severance - Timber	NA	NA	NA	NA	NA	NA	NA	NA	---	---	---	---	NA		
Bed Tax - Hotel/Motel	-27.6%	-27.8%	-26.5%	-25.7%	-25.9%	-26.6%	-27.4%	-29.5%	---	---	---	---	-8.6%		
Other	NA	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	---	---	---	---	-20.2%		
Subtotal (State)	12.4%	11.0%	10.7%	12.1%	11.0%	10.3%	9.7%	9.3%	---	---	---	---	9.9%		
Cities Share (25%)	12.4%	11.0%	10.7%	12.1%	11.0%	10.3%	9.7%	9.3%	---	---	---	---	9.9%		
TOTAL (Phoenix Share)	11.9%	10.6%	10.3%	11.7%	10.6%	9.9%	9.3%	8.8%	---	---	---	---	9.5%		
													GASB (Y/E Adj)	---	100%+
														---	<u>10.5%</u>

General Fund Revenue

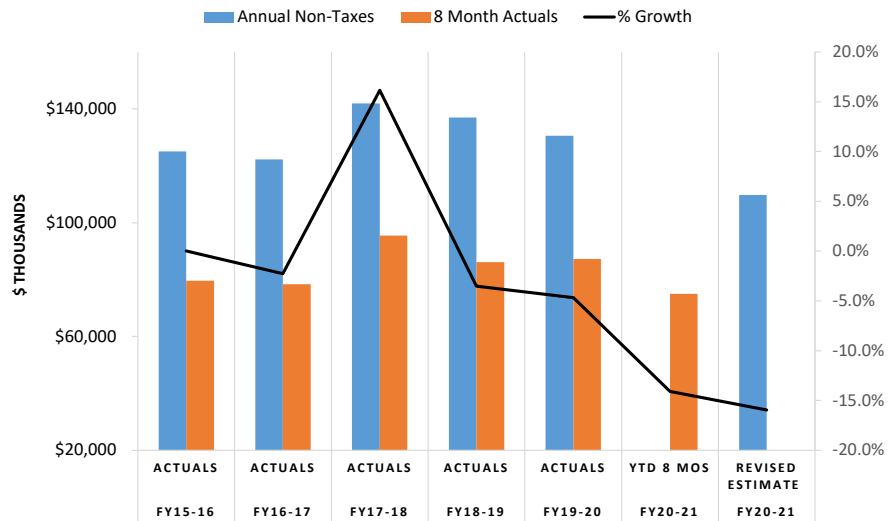
TOTAL GENERAL FUND REVENUE



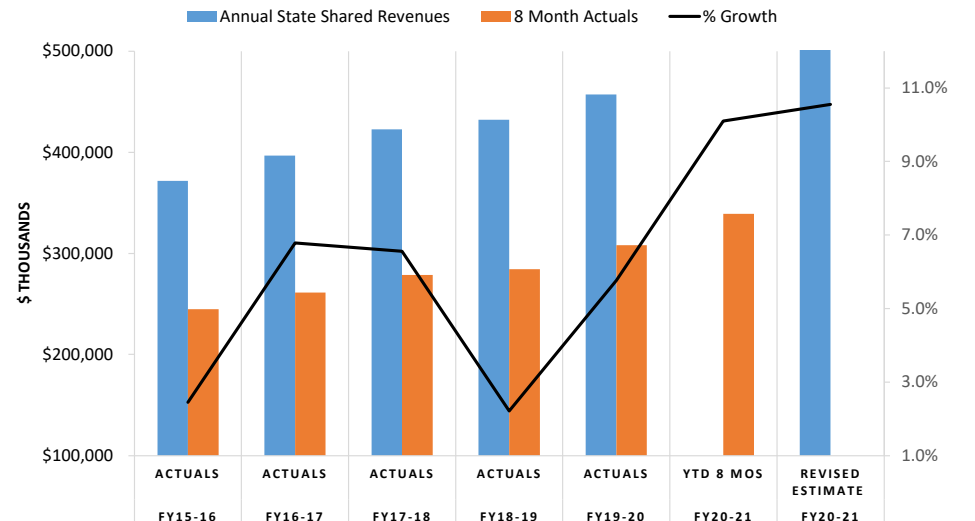
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Note: Total General Fund Revenue excludes one-time revenue in FY 19/20 and FY 20/21 of \$48.5M and \$72.8M respectively from the Coronavirus Relief Fund.

Notes

- Total General Fund revenues at eight months of \$890M reflect year-over-year (YOY) growth of 5.6%, excluding one-time revenues from the Coronavirus Relief Fund. Growth reflects strong results in primary property tax, several city and state sales tax categories, state shared income taxes and vehicle license taxes. This positive growth offsets the negative growth, which continues to be experienced since the pandemic began last fiscal year, in non-tax revenues and the hospitality and leisure sales tax categories (discussed below).
- The FY20-21 General Fund revised estimate amount is \$1.3 billion, representing growth over FY19-20 of 5.1%. At eight months, the actual adjusted growth rate of 5.1% aligns with the revised estimate. This adjusted growth rate accounts for a material one time audit adjustment in the city commercial rental sales tax category.
- Local taxes are comprised primarily of property and city sales taxes. City sales taxes include various categories, such as retail, use and utility, which have exhibited strong growth throughout the pandemic and have offset declines in the hospitality and leisure categories. Local taxes represent approximately \$708M, or 53.5% of total annual GF estimated revenues with a YOY growth rate at eight months of 6.4%. As mentioned previously, several city sales tax categories continue to be negatively impacted by COVID. Following are the YOY city sales tax growth rates in the hospitality and leisure categories: Restaurants & Bars (-19.5%), Hotel/Motel (-49.8%), and Amusements (-71.2%).
- Retail sales tax represents the largest tax base for both city and state sales taxes, \$241M or 47.7% and \$131M or 68.8% of total GF estimated sales tax collections, respectively. Prior to the pandemic in October 2019, the City began collecting sales tax on online retail sales. This has contributed significantly to the positive growth rates experienced over the past 14 months. February YOY growth rates represent four months of comparable activity since online sales taxes have been collected. As expected, the overall retail growth at eight months has slowed compared to the first four months of the fiscal year now that a full year of collections has been realized. For example, cumulative YOY retail growth for both city and state sales taxes through four months of this fiscal year was 20.8% and 21.3% respectively; compared to eight months of 15.1% and 16.6% respectively. In January 2021, the City started collecting sales tax from recreational marijuana sales. However, the business activity in January does not show until February. The February collections for both city and state-shared recreational marijuana sales tax are \$12K and \$4K, respectively.
- To further illustrate the impact of online retail sales on tax collections, information from the Arizona Department of Revenue (ADOR) suggests for the month of February online retail sales tax contributed approximately one-third of the overall retail sales tax growth rate for both city and state sales tax.
- Total Non-Tax revenues represent approximately \$110M or 8.3% of total annual GF estimated revenues. Several GF non-tax revenue categories continue to exhibit YOY negative growth due to the Coronavirus pandemic including fees collected for Parks and Libraries (-46.6%), Municipal Court fines and forfeitures (-26.3%), emergency transportation (-20.1%), and other service charges and revenues from parking meters, parking garages, SRP in-lieu taxes and interest earnings (-31.7%). The positive growth experienced in primary property tax, overall city and state sales taxes, state shared income and vehicles license taxes is offsetting the declines in this category.
- State Shared revenues represent \$505M or 38.2% of total annual estimated GF revenue and is comprised of state sales, income and vehicle license taxes. Growth in this category YOY at eight months of 10.1% is slightly lower than the revised estimate growth rate of 10.6%. It should be noted staff was notified by the Arizona Department of Transportation (ADOT) due to a new system implementation VLT revenues from the prior fiscal year were recognized in the current fiscal year, artificially inflating the YOY growth rate of 8.0%. Due to this adjustment, staff anticipates the growth rate in VLT will slow over the remaining months of the fiscal year. State shared income tax growth of 11.9% is based on collections received by the state from two years prior, and aligns with the revised estimate target.
- State Sales taxes continue to show strong positive growth with YOY growth at eight months equal to 8.8%, largely due to the retail and contracting categories. The growth in these two categories is offsetting the negative declines in several hospitality and leisure categories. Following are the YOY state sales tax growth rates in the hospitality and leisure categories: Restaurants & Bars (-11.4%), Hotel/Motel (-29.5%), and Amusements (-57.2%).
- Lastly, it is important to note how the Federal stimulus funding from the CARES Act has impacted the state and local economy. Enhanced and extended unemployment, the paycheck protection program, and individual rebates to households have certainly indirectly positively impacted city revenues. According to the Joint Legislative Budget Committee in their report dated January 2021, personal income was twice pre-pandemic growth in the Q4 of FY 19-20 and Q1 of FY 20-21. The second stimulus package continues to help the economy. In addition, the American Rescue Plan (ARP) is anticipated to continue to positively impact the state and local economy.