



City of Phoenix

To: Mayor and City Council

Date: April 29, 2021

From: Ed Zuercher
City Manager

A handwritten signature in black ink, appearing to read 'Ed Zuercher'.

Subject: GENERAL FUND REVENUE REPORT – 9 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$993.0 million at nine months were \$56.6 million or 6.0% higher than the 2019-20 collections of \$936.4 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 9-month revenue collections were \$51.8 million or 5.5% 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 10.2% at nine 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 nine months also include the Council approved transfer of \$103.5 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-February Business Activity)

At nine months of 2020-21, the combined GF revenue from city and state-shared sales tax was \$536.6 million, reflecting a growth of 7.2% 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 \$394.1 million, which represents 6.5% growth compared to the prior year. Excluding the audit adjustment, the city sales tax growth rate is 5.2%.

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

- retail: 15.1%
- contracting: 5.2%
- restaurants & bars: -17.8%

- hotel/motel: -49.3%
- telecommunications: -15.6%
- commercial property rentals: 16.4% (0.1% without audit adjustment)

State-Shared Sales Tax- YTD 2020-21 state-shared sales tax collections were \$142.5 million, representing 9.3% growth over 2019-20.

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

- retail: 17.0%
- contracting: 17.8%
- restaurants & bars: -9.4%
- hotel/motel: -29.7%
- communications: -21.1%

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	9 Month Actuals 2019-20	9 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%	\$ 105,926	\$ 111,848	5.6%	\$ 179,950	5.7%	\$ 191,294	6.3%
Sales Taxes ²	416,522	421,239	432,358	468,015	479,705	2.5%	370,048	394,131	6.5%	505,957	5.5%	528,111	4.4%
Privilege License Fees	2,476	1,485	2,893	2,957	2,436	-17.6%	2,362	2,722	15.2%	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%	14,250	14,403	1.1%	19,106	1.4%	19,286	0.9%
Subtotal	\$ 578,139	\$ 586,829	\$ 607,949	\$ 651,637	\$ 671,188	3.0%	\$ 492,586	\$ 523,104	6.2%	\$ 707,813	5.5%	\$ 741,491	4.8%
Non Taxes													
Licenses & Permits	2,754	2,879	2,872	2,969	2,812	-5.3%	2,343	2,074	-11.5%	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%	8,209	6,575	-19.9%	8,918	-16.9%	8,956	0.4%
Court Default Fee	1,047	1,164	1,273	1,320	1,310	-0.8%	893	893	0.0%	1,216	-7.2%	1,451	19.3%
Parks & Libraries	8,308	8,272	18,221	8,629	5,824	-32.5%	5,105	2,787	-45.4%	3,665	-37.1%	4,576	24.9%
Planning	1,647	1,690	1,752	1,783	1,589	-10.9%	1,272	1,142	-10.2%	1,387	-12.7%	1,497	7.9%
Police	13,729	13,720	14,347	15,332	14,848	-3.2%	10,967	9,910	-9.6%	12,975	-12.6%	13,108	1.0%
Street Transportation	4,369	5,194	5,863	6,497	6,155	-5.3%	4,559	6,180	35.6%	6,145	-0.2%	6,481	5.5%
Emergency Transportation	37,005	34,518	35,884	36,910	36,706	-0.6%	30,046	25,667	-14.6%	30,371	-17.3%	33,500	10.3%
Hazardous Materials Inspection Fee	1,358	1,388	1,364	1,369	1,408	2.8%	893	870	-2.6%	1,400	-0.6%	1,500	7.1%
Other Service Charges	17,245	16,752	20,302	23,486	22,519	-4.1%	17,594	12,093	-31.3%	13,589	-39.7%	15,306	12.6%
All Others	14,052	14,168	16,456	15,309	16,254	6.2%	11,122	14,673	31.9%	17,988	10.7%	19,177	6.6%
Subtotal	\$ 125,002	\$ 122,175	\$ 141,929	\$ 136,936	\$ 130,528	-4.7%	\$ 98,113	\$ 87,420	-10.9%	\$ 109,756	-15.9%	\$ 117,923	7.4%
State Shared Revenues													
Sales Tax	137,544	143,976	155,998	165,066	171,927	4.2%	130,398	142,472	9.3%	189,898	10.5%	197,945	4.2%
Income Tax	174,234	191,225	200,036	196,918	214,697	9.0%	161,023	180,178	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%	54,296	59,841	10.2%	75,200	6.7%	79,100	5.2%
Subtotal	\$ 371,579	\$ 396,787	\$ 422,818	\$ 432,194	\$ 457,108	5.8%	\$ 345,717	\$ 382,491	10.6%	\$ 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%	\$ 936,416	\$ 993,015	6.0%	\$ 1,322,904	5.1%	\$ 1,355,775	2.5%
Coronavirus Relief Fund	\$ -	\$ -	\$ -	\$ -	\$ 48,533	NA	\$ -	\$ 103,523	NA	\$ 109,225	125.1%	\$ -	-100%
TOTAL	\$ 1,074,720	\$ 1,105,791	\$ 1,172,696	\$ 1,220,767	\$ 1,307,357	7.1%	\$ 936,416	\$ 1,096,538	17.1%	\$ 1,432,129	9.5%	\$ 1,355,775	-5.3%

1. Excluding the Coronavirus Relief Funds of \$48,533,000 in FY 2019-20 and \$103,523,000 in FY 2020-21, the total General Fund growth rates were 3.1% in FY 2019-20 and 6.0% at 9 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 5.2% and 5.5% (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 - 9 Month Actual Revenue:	\$ 936,416
20-21 - 9 Month Actual Revenue:	\$ 1,096,538
Dollars Over/Under Prior Year:	\$ 160,122
Percent Over/Under Prior Year:	17.1%

% Change from Prior Year and Estimate

20-21 % Change from Prior Year Actual:	17.1%
20-21 Estimate % Change from Prior Year Actual:	9.5%

CITY PLT BY MONTH
(In Thousands)
(9+3)

	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	39,573	3.2%	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	\$394,131	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	\$394,131	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 5.2%.

Actual vs. Estimate

YTD Actual Revenue:	\$394,131
YTD Revised Estimate:	383,206
Dollars Over/Under Rev Est:	10,924
Percent Over/Under Rev Est:	2.9%

Actual vs. PY

YTD Actual Revenue:	\$394,131
YTD Prior Year Actual:	370,047
Dollars Over/Under PY:	24,083
Percent Over/Under PY:	6.5%

**GENERAL FUND PLT CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	71 -78.9%	107 -75.2%	87 -81.2%	111 -75.7%	158 -64.7%	153 -67.3%	133 -67.5%	156 -58.5%	210 -50.5%	73 -66.1%	44 -35.7%	55 -33.9%	1,359 -67.5%	1,359	-67.5%
Commercial Property Rental (% change from prior year)	4,173 15.6%	7,490 127.0%	3,107 -7.8%	3,781 -4.5%	3,570 3.6%	3,607 0.4%	3,883 -0.8%	3,442 1.9%	3,505 11.4%	3,252 -16.1%	2,973 1.4%	2,839 -9.4%	45,622 9.5%	45,622	9.5%
Construction Contracting (% change from prior year)	2,564 8.5%	2,279 1.1%	2,252 3.6%	2,192 -0.5%	2,528 1.8%	2,773 17.0%	2,505 8.1%	2,044 -10.5%	2,236 20.1%	2,039 -4.5%	2,225 7.2%	2,175 2.4%	27,813 4.4%	27,813	4.4%
Hotel/Motel Lodging (% change from prior year)	385 -49.9%	344 -44.5%	403 -36.6%	421 -46.2%	527 -49.8%	535 -47.7%	437 -49.0%	512 -62.5%	751 -46.7%	1,183 58.4%	681 192.1%	556 98.1%	6,734 -31.1%	6,734	-31.1%
Job Printing (% change from prior year)	52 -12.9%	60 -6.0%	51 -1209.9%	63 1.5%	50 -20.8%	52 -22.8%	52 -0.9%	38 -31.9%	38 -31.5%	53 0.2%	72 111.2%	44 39.3%	624 5.3%	624	5.3%
Mining (% change from prior year)	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 16.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0 -100.0%	0	-100.0%
Other Utilities (% change from prior year)	5,764 6.0%	9,045 4.8%	8,849 6.8%	7,995 -1.9%	6,991 16.7%	5,022 10.1%	4,637 19.4%	5,022 5.6%	4,433 0.9%	(496) -111.9%	5,196 53.3%	7,537 33.4%	69,996 4.0%	69,996	4.0%
Penalty & Interest (% change from prior year)	225 -22.0%	234 -13.1%	284 57.3%	216 2.0%	235 -11.9%	230 -19.7%	180 -28.5%	252 -1.3%	249 37.5%	185 11.9%	230 5.9%	202 0.9%	2,721 -1.9%	2,721	-1.9%
Publishing (% change from prior year)	2 110.9%	2 -55.8%	1 -50.9%	2 -2.2%	2 -24.2%	1 -28.8%	4 -9.3%	1 -53.9%	1 -59.3%	2 -15.0%	3 -8.9%	2 14.0%	24 -22.5%	24	-22.5%
Rentals of Personal Property (% change from prior year)	1,458 -20.9%	1,506 -9.4%	1,454 -11.7%	1,535 -11.6%	1,642 -12.6%	1,666 -15.2%	2,013 10.4%	1,513 -18.3%	1,505 -20.4%	1,871 -2.3%	1,524 21.0%	1,420 9.7%	19,107 -8.0%	19,107	-8.0%
Residential Property Rental (% change from prior year)	2,544 10.5%	2,371 9.3%	2,400 3.6%	2,650 14.7%	2,321 3.9%	2,628 15.0%	2,786 5.4%	2,461 3.9%	2,564 1.8%	2,526 6.0%	2,352 2.8%	2,330 -2.7%	29,933 6.1%	29,933	6.1%
Restaurant and Bars (% change from prior year)	1,740 -22.1%	1,601 -20.8%	1,752 -18.8%	1,882 -16.4%	1,943 -18.4%	1,934 -20.2%	1,961 -20.4%	1,997 -19.3%	2,153 -2.9%	2,235 25.5%	1,954 45.7%	1,982 18.2%	23,135 -9.0%	23,135	-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)	20,742 17.4%	19,757 20.8%	20,710 19.6%	20,719 25.6%	19,388 4.2%	21,165 12.8%	25,909 11.9%	20,526 11.9%	20,226 15.0%	17,973 -3.9%	16,308 -2.3%	17,794 -11.9%	241,218 9.7%	241,218	9.7%
Telecommunication and Cable TV (% change from prior year)	974 0.4%	920 -5.3%	844 -15.5%	756 -19.0%	905 -9.7%	748 -23.7%	775 -20.9%	711 -25.2%	724 -22.1%	1,086 12.8%	1,094 14.0%	1,097 16.2%	10,634 -8.2%	10,634	-8.2%
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)	10 5481.1%	11 1647.7%	11 1683.9%	12 1632.8%	13 911.6%	172 3380.7%	16 2002.0%	11 86.2%	12 110.9%	(24) -493.8%	(63) -1780.0%	(34) -460.8%	146 269.0%	146	269.0%
Use Tax (% change from prior year)	2,142 4.8%	2,021 12.6%	1,844 -3.0%	2,480 16.6%	2,214 20.7%	2,280 19.8%	3,132 25.0%	2,538 27.8%	966 -44.2%	2,347 6.3%	1,965 11.3%	1,921 12.2%	25,850 9.9%	25,850	9.9%
Rounding Adjustment													0		
Total	42,845	47,748	44,049	44,815	42,487	42,968	48,421	41,224	39,573	34,305	36,557	39,922	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%	3.2%	-12.8%	9.9%	0.5%	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
March 2021

Category	2019-20 Actual	2020-21			Actual/Actual		Actual/Estimate	
		Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Contracting	1,862	1,956	2,074	2,236	375	20.1%	162	7.8%
Job Printing	55	54	47	38	(17)	-31.5%	(9)	-19.7%
Publishing	2	2	2	1	(1)	-59.3%	(1)	-48.2%
Transportation & Towing	6	1	13	12	6	110.9%	(1)	-7.2%
Restaurants & Bars	2,217	2,390	2,046	2,153	(64)	-2.9%	107	5.2%
Leases & Rentals (Property)	1,891	2,083	1,826	1,505	(386)	-20.4%	(321)	-17.6%
Commercial Rentals	3,147	3,432	3,111	3,505	358	11.4%	394	12.7%
Hotel/Motel	1,409	1,348	883	751	(658)	-46.7%	(132)	-14.9%
Residential Property Rentals	2,518	2,394	2,569	2,564	46	1.8%	(4)	-0.2%
Retail	17,581	16,809	18,110	20,226	2,645	15.0%	2,116	11.7%
Food	0	0	0	0	0	NA	0	NA
Amusements	423	459	130	210	(214)	-50.5%	79	60.9%
Telecommunications	930	875	862	724	(206)	-22.1%	(138)	-16.0%
Other Utilities	4,394	4,396	4,256	4,433	39	0.9%	177	4.2%
Use	1,731	1,973	1,956	966	(766)	-44.2%	(990)	-50.6%
Penalty & Interest	181	243	199	249	68	37.5%	50	25.3%
Subtotal	\$38,348	\$38,415	\$38,084	\$39,573	\$1,225	3.2%	\$1,489	3.9%
Balance to Cash	(1)	0	0	0	1	NA	0	NA
TOTAL	\$38,347	\$38,415	\$38,084	\$39,573	\$1,226	3.2%	\$1,489	3.9%

**PLT CATEGORY ANALYSIS
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2020-21 ACTUALS COMPARED TO 2019-20
(9+3)**

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%	5.2%	---	---	---	4.4%
Job Printing	-12.9%	-9.4%	37.4%	25.2%	13.3%	5.4%	4.5%	-0.3%	-4.0%	---	---	---	5.3%
Publishing	111.0%	-16.6%	-29.4%	-22.6%	-22.9%	-23.7%	-20.2%	-24.3%	-27.9%	---	---	---	-22.5%
Transportation & Towing	5474.9%	2468.2%	2121.8%	1966.8%	1576.5%	2647.0%	2594.5%	1623.3%	1208.6%	---	---	---	269.0%
Restaurants & Bars	-22.1%	-21.5%	-20.6%	-19.5%	-19.3%	-19.4%	-19.6%	-19.5%	-17.8%	---	---	---	-9.0%
Leases & Rentals (Property)	-20.9%	-15.4%	-14.2%	-13.6%	-13.4%	-13.7%	-10.2%	-11.2%	-12.3%	---	---	---	-8.0%
Commercial Rentals ¹	15.6%	68.8%	43.7%	33.0%	27.2%	22.6%	18.9%	16.9%	16.4%	---	---	---	9.5%
Hotel/Motel	-49.9%	-47.5%	-44.1%	-44.7%	-46.0%	-46.4%	-46.8%	-49.8%	-49.3%	---	---	---	-31.1%
Residential Property Rentals	10.5%	9.9%	7.8%	9.5%	8.4%	9.5%	8.9%	8.2%	7.5%	---	---	---	6.1%
Retail	17.4%	19.1%	19.3%	20.8%	17.2%	16.4%	15.6%	15.1%	15.1%	---	---	---	9.7%
Food	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	54.3%	---	---	---	NA
Amusements	-78.9%	-76.8%	-78.4%	-77.7%	-75.0%	-73.6%	-72.8%	-71.2%	-68.9%	---	---	---	-67.5%
Telecommunications	0.4%	-2.4%	-6.9%	-9.8%	-9.8%	-12.1%	-13.4%	-14.8%	-15.6%	---	---	---	-8.2%
Other Utility	6.0%	5.2%	5.8%	3.7%	5.9%	6.3%	7.5%	7.3%	6.8%	---	---	---	4.0%
Use	4.8%	8.4%	4.6%	7.9%	10.3%	11.9%	14.2%	15.9%	10.0%	---	---	---	9.9%
Penalty & Interest	-22.0%	-17.7%	0.6%	0.9%	-1.9%	-5.3%	-8.6%	-7.7%	-3.9%	---	---	---	-1.9%
Subtotal	7.3%	12.6%	10.4%	9.7%	8.1%	7.7%	7.6%	6.9%	6.5%	---	---	---	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%	6.5%	---	---	---	4.7%
Year End Adj.													N/A
TOTAL	7.3%	12.6%	10.4%	9.7%	8.1%	7.7%	7.6%	6.9%	6.5%	---	---	---	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 0.1% and 5.2%, respectively.

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

	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	4,521	-18.1%	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	\$36,926	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	\$36,926	NA	\$50,420	-8.8%	\$57,196	13.4%

Actual vs. Estimate

YTD Actual Revenue:	\$36,926
YTD Revised Estimate:	36,811
Dollars Over/Under Rev Est:	\$115
Percent Over/Under Rev Est:	0.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$36,926
YTD Prior Year Actual:	45,293
Dollars Over/Under PY:	(8,367)
Percent Over/Under PY:	-18.5%

PHOENIX CONVENTION CENTER EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Advertising (% change from prior year)	166 -8.7%	138 -1.0%	189 -3.2%	287 78.4%	362 113.2%	404 129.9%	162 -12.9%	151 1.7%	133 -41.6%	120 -22.0%	115 14.6%	113 18.4%	2,340 21.0%	2,340	21.0%
Construction Contracting (% change from prior year)	1,831 8.5%	1,628 1.1%	1,609 3.6%	1,565 -0.5%	1,805 1.8%	1,981 17.0%	1,789 8.1%	1,460 -10.5%	1,597 20.1%	1,456 -4.5%	1,590 7.2%	1,554 2.4%	19,866 4.4%	19,866	4.4%
Hotel/Motel Lodging (% change from prior year)	634 -50.3%	560 -45.2%	652 -38.3%	681 -47.6%	866 -50.3%	873 -48.7%	709 -49.6%	830 -63.2%	1,217 -47.9%	1,940 57.8%	1,117 191.6%	912 98.6%	10,992 -32.0%	10,992	-32.0%
Job Printing (% change from prior year)	37 -12.9%	43 -6.0%	37 -1209.9%	45 1.5%	36 -20.8%	37 -22.8%	37 -0.9%	27 -31.9%	27 -31.5%	38 0.2%	51 111.2%	31 39.3%	446 5.3%	446	5.3%
Publishing (% change from prior year)	2 110.9%	1 -55.8%	1 -50.9%	2 -2.2%	1 -24.2%	1 -28.8%	3 -9.3%	1 -53.9%	1 -59.3%	2 -15.0%	2 -8.9%	2 14.0%	17 -22.5%	17	-22.5%
Restaurant and Bars (% change from prior year)	1,243 -22.1%	1,144 -20.8%	1,251 -18.8%	1,344 -16.4%	1,388 -18.4%	1,382 -20.2%	1,400 -20.4%	1,427 -19.3%	1,538 -2.9%	1,597 25.5%	1,396 45.7%	1,416 18.2%	16,525 -9.0%	16,525	-9.0%
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)	7 5481.1%	8 1647.7%	8 1683.9%	8 1632.8%	9 911.6%	123 3380.7%	11 2002.0%	8 86.2%	8 110.9%	(17) -493.8%	(45) -1780.0%	(24) -460.8%	105 269.0%	105	269.0%
Rounding Adjustment													0		
Total (% change from prior year)	3,920 -18.1%	3,521 -17.4%	3,747 -13.8%	3,933 -16.1%	4,468 -17.8%	4,801 -10.4%	4,111 -18.6%	3,904 -33.2%	4,521 -18.1%	5,135 21.6%	4,225 43.1%	4,004 21.3%	50,290 -9.8%	50,290	-9.8%
													130	130	NA
													50,420	50,420	-8.8%

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

	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	1,256	-45.3%	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	\$7,940	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	\$7,940	NA	\$10,877	-37.7%	\$15,578	43.2%

Actual vs. Estimate

YTD Actual Revenue:	\$7,940
YTD Revised Estimate:	7,583
Dollars Over/Under Rev Est:	\$357
Percent Over/Under Rev Est:	4.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$7,940
YTD Prior Year Actual:	15,165
Dollars Over/Under PY:	(7,225)
Percent Over/Under PY:	-47.6%

SPORTS FACILITIES EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(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)	(Act)	(Est)	(Est)	(Est)	Act/Est	Estimate	from PY
															Actuals
Hotel/Motel Lodging	317	280	326	341	433	437	354	415	609	970	558	456	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%	-47.9%	57.8%	191.6%	98.6%	-32.0%		
Short-Term Motor Vehicle Rental	327	331	368	448	632	637	479	558	647	560	342	250	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%	-42.6%	-40.1%	62.8%	24.4%	-41.0%		
Rounding Adjustment													0		
Total	644	611	694	788	1,065	1,074	833	974	1,256	1,529	901	706	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%	-45.3%	-1.3%	124.2%	64.0%	-36.9%		
											GASB		(199)	(199)	NA
											Total		10,877	10,877	-37.7%

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

	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	46	-48.9%	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	\$527	NA	\$684	-0.9%	\$743	8.6%
Year End Adjustment	(34)	0	0	NA	57	NA	1	-98.2%
TOTAL:	\$657	\$769	\$527	NA	\$741	12.9%	\$744	0.4%

Actual vs. Estimate

YTD Actual Revenue:	\$527
YTD Revised Estimate:	472
Dollars Over/Under Rev Est:	\$55
Percent Over/Under Rev Est:	11.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$527
YTD Prior Year Actual:	542
Dollars Over/Under PY:	(\$15)
Percent Over/Under PY:	-2.8%

JET FUEL EXCISE TAXES EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	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	46	77	40	41	684	684	-0.9%
(% change from prior year)	-35.2%	-22.4%	-25.2%	-161.4%	-44.2%	21.3%	-19.3%	-10.0%	-48.5%	-6.1%	60.2%	2.7%	-0.9%		
Rounding Adjustment													0		
Total	33	34	33	43	28	55	54	201	46	77	40	41	684	684	-0.9%
(% change from prior year)	-35.2%	-22.4%	-25.2%	-161.4%	-44.2%	21.3%	-19.3%	-10.0%	-48.5%	-6.1%	60.2%	2.7%	-0.9%		
											GASB		57	57	NA
											Total		741	741	12.9%

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

	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	21,094	4.2%	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	\$200,302	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	\$200,302	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 4.5%.

Actual vs. Estimate

YTD Actual Revenue:	\$200,302
YTD Revised Estimate:	194,420
Dollars Over/Under Rev Est:	\$5,881
Percent Over/Under Rev Est:	3.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$200,302
YTD Prior Year Actual:	189,140
Dollars Over/Under PY:	11,162
Percent Over/Under PY:	5.9%

TRANSPORTATION 2050 - PUBLIC TRANSIT EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	36 -78.9%	54 -75.2%	44 -81.2%	56 -75.7%	79 -64.7%	77 -67.3%	67 -67.5%	78 -58.5%	105 -50.5%	37 -66.0%	22 -35.7%	28 -33.8%	683 -67.5%	683	-67.5%
Commercial Property Rental (% change from prior year)	1,941 15.4%	3,464 125.8%	1,446 -7.9%	1,759 -2.1%	1,656 3.3%	1,675 0.3%	1,806 -0.9%	1,601 2.0%	1,632 12.2%	1,504 -16.6%	1,375 0.8%	1,313 -10.0%	21,173 9.5%	21,173	9.5%
Construction Contracting (% change from prior year)	2,205 8.3%	1,959 0.8%	1,939 3.6%	1,888 -0.6%	2,172 1.4%	2,390 17.0%	2,152 7.7%	1,760 -10.6%	1,927 20.0%	1,752 -5.4%	1,912 7.1%	1,869 2.3%	23,926 4.2%	23,926	4.2%
Hotel/Motel Lodging (% change from prior year)	193 -49.9%	173 -44.5%	203 -36.6%	212 -46.2%	265 -49.8%	269 -47.7%	220 -49.0%	258 -62.5%	378 -46.7%	595 58.4%	342 192.1%	280 98.1%	3,386 -31.1%	3,386	-31.1%
Job Printing (% change from prior year)	45 -12.9%	51 -6.0%	44 -1209.9%	54 1.4%	43 -20.8%	45 -22.8%	45 -0.8%	33 -31.9%	33 -31.5%	46 0.2%	62 111.1%	38 39.3%	538 5.3%	538	5.3%
Publishing (% change from prior year)	2 110.9%	1 -55.8%	1 -50.9%	2 -2.2%	2 -24.2%	1 -28.8%	4 -9.3%	1 -53.9%	1 -59.3%	2 -15.0%	2 -8.9%	2 14.0%	21 -22.5%	21	-22.5%
Rentals of Personal Property (% change from prior year)	733 -20.9%	757 -9.4%	731 -11.7%	772 -11.6%	825 -12.6%	838 -15.2%	1,012 10.4%	761 -18.4%	757 -20.4%	941 -2.1%	766 20.6%	714 9.6%	9,607 -8.0%	9,607	-8.0%
Residential Property Rental (% change from prior year)	1,277 10.4%	1,192 9.4%	1,207 3.7%	1,332 14.7%	1,167 4.0%	1,321 15.2%	1,401 5.3%	1,237 3.9%	1,289 1.9%	1,269 5.9%	1,181 2.7%	1,170 -2.8%	15,045 6.1%	15,045	6.1%
Restaurant and Bars (% change from prior year)	1,500 -22.0%	1,380 -20.7%	1,510 -18.8%	1,622 -16.4%	1,675 -18.7%	1,667 -20.2%	1,690 -20.4%	1,722 -19.3%	1,855 -2.9%	1,927 25.5%	1,685 46.4%	1,708 18.2%	19,941 -9.0%	19,941	-9.0%
Retail Sales (% change from prior year)	10,026 18.3%	9,530 21.1%	9,957 19.8%	9,991 26.1%	9,338 3.6%	10,232 13.0%	12,500 12.3%	9,909 11.5%	9,751 15.1%	8,646 -4.8%	7,845 -3.0%	8,561 -12.0%	116,287 9.7%	116,287	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)	8 2331.2%	10 1647.7%	10 1683.9%	10 1632.8%	11 911.6%	149 3557.3%	13 2002.0%	9 86.2%	10 110.9%	(21) -493.8%	(54) -1691.3%	(29) -460.8%	126 267.2%	126	267.2%
Use Tax (% change from prior year)	1,034 6.2%	974 14.0%	900 1.7%	1,176 17.3%	1,051 17.4%	1,094 20.8%	1,523 26.0%	1,226 32.1%	445 -45.6%	1,122 3.6%	939 7.8%	918 10.4%	12,401 10.2%	12,401	10.2%
Rounding Adjustment													0		
Total (% change from prior year)	19,001 6.8%	19,546 18.8%	17,991 5.6%	18,874 9.3%	18,284 -1.6%	19,759 5.6%	22,431 5.7%	18,595 0.3%	18,183 4.2%	17,819 -1.3%	16,078 5.6%	16,572 -4.6%	223,134 4.4%	223,134	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
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	6 -78.9%	9 -75.2%	7 -81.2%	9 -75.7%	13 -64.7%	12 -67.3%	11 -67.5%	13 -58.5%	17 -50.5%	6 -66.0%	4 -35.6%	4 -33.7%	109 -67.5%	109	-67.5%
Commercial Property Rental (% change from prior year)	311 15.4%	555 125.8%	232 -7.9%	282 3.3%	265 3.2%	268 0.3%	289 -0.9%	256 2.0%	261 12.2%	241 -16.8%	220 0.9%	210 -10.0%	3,389 10.1%	3,389	10.1%
Construction Contracting (% change from prior year)	353 8.3%	313 0.5%	310 3.6%	302 -0.6%	348 1.5%	383 17.0%	345 7.8%	282 -10.6%	308 19.9%	280 -6.8%	305 7.0%	299 2.3%	3,827 4.0%	3,827	4.0%
Hotel/Motel Lodging (% change from prior year)	31 -49.9%	28 -44.5%	32 -36.6%	34 -46.2%	42 -49.8%	43 -47.7%	35 -49.0%	41 -62.5%	60 -46.7%	95 58.4%	55 192.1%	45 98.1%	542 -31.1%	542	-31.1%
Job Printing (% change from prior year)	7 -12.7%	8 -6.1%	7 -1209.9%	9 1.3%	7 -20.8%	7 -22.8%	7 -0.7%	5 -31.9%	5 -31.5%	7 0.1%	10 111.0%	6 39.2%	86 5.3%	86	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%	1 -9.3%	0 -53.9%	0 -59.3%	0 -15.0%	0 -8.9%	0 14.0%	3 -22.5%	3	-22.5%
Rentals of Personal Property (% change from prior year)	117 -20.9%	121 -9.4%	117 -11.7%	124 -11.6%	132 -12.7%	134 -15.2%	162 10.3%	122 -18.6%	121 -20.4%	150 -1.7%	123 19.7%	114 9.5%	1,538 -8.1%	1,538	-8.1%
Residential Property Rental (% change from prior year)	204 10.1%	191 9.6%	193 4.0%	213 14.7%	187 4.2%	212 15.5%	224 5.2%	198 3.9%	206 1.9%	203 5.7%	189 2.6%	187 -3.0%	2,407 6.1%	2,407	6.1%
Restaurant and Bars (% change from prior year)	240 -21.8%	221 -20.6%	242 -18.8%	260 -16.3%	268 -19.1%	267 -20.2%	271 -20.4%	276 -19.3%	297 -2.9%	308 25.4%	270 47.9%	273 18.2%	3,192 -9.0%	3,192	-9.0%
Retail Sales (% change from prior year)	1,605 18.4%	1,526 21.2%	1,594 20.0%	1,600 26.2%	1,492 3.5%	1,638 13.1%	2,001 12.3%	1,586 11.6%	1,561 15.1%	1,383 -5.0%	1,255 -3.2%	1,369 -12.1%	18,610 9.7%	18,610	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 1052.3%	2 1647.7%	2 1683.9%	2 1632.8%	2 911.6%	24 3962.9%	2 2002.0%	1 86.2%	2 110.9%	(3) -493.7%	(9) -1541.6%	(5) -460.7%	20 263.7%	20	263.7%
Use Tax (% change from prior year)	165 6.1%	156 13.8%	145 2.1%	188 18.1%	169 17.9%	175 20.9%	244 24.2%	196 34.8%	71 -45.8%	181 3.8%	151 7.5%	148 9.3%	1,990 10.2%	1,990	10.2%
Rounding Adjustment													0		
Total (% change from prior year)	3,041 6.9%	3,128 18.8%	2,882 5.7%	3,021 9.9%	2,924 -1.7%	3,163 5.7%	3,591 5.7%	2,977 0.4%	2,911 4.2%	2,851 -1.6%	2,572 5.5%	2,651 -4.7%	35,713 4.4%	35,713	4.4%
													GASB 324	324	NA
													Total 36,037	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)
(9+3)

	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	3,090	4.3%	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	\$29,336	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	\$29,336	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:	\$29,336
YTD Revised Estimate:	28,479
Dollars Over/Under Rev Est:	\$857
Percent Over/Under Rev Est:	3.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$29,336
YTD Prior Year Actual:	27,691
Dollars Over/Under PY:	1,644
Percent Over/Under PY:	5.9%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	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%	10 -50.5%	4 -66.1%	2 -35.7%	3 -33.9%	68 -67.5%	68	-67.5%
Commercial Property Rental (% 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%	162 12.1%	150 -16.6%	137 0.8%	131 -10.0%	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%	192 20.1%	175 -4.5%	191 7.2%	186 2.4%	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%	38 -46.7%	59 58.4%	34 192.1%	28 98.1%	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%	3 -31.5%	5 0.2%	6 111.2%	4 39.3%	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 -59.3%	0 -15.0%	0 -8.9%	0 14.0%	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%	75 -20.4%	94 -2.3%	76 21.0%	71 9.7%	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%	128 1.8%	126 6.0%	118 2.8%	117 -2.7%	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%	185 -2.9%	192 25.5%	168 45.7%	170 18.2%	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%	1,011 15.0%	899 -3.9%	815 -2.3%	890 -11.9%	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%	1 110.9%	(2) -493.8%	(5) -1780.0%	(3) -460.8%	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%	48 -44.2%	117 6.3%	98 11.3%	96 12.2%	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	1,854	1,817	1,640	1,692	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%	4.3%	-0.6%	6.0%	-4.5%	4.5%		
											GASB		205	205	NA
											Total		22,956	22,956	5.6%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increased collection
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
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	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%	7 -50.5%	2 -66.1%	1 -35.7%	2 -33.9%	45 -67.5%	45	-67.5%
Commercial Property Rental (% 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%	108 12.1%	100 -16.6%	91 0.8%	87 -10.0%	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%	128 20.1%	117 -4.5%	127 7.2%	124 2.4%	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%	25 -46.7%	39 58.4%	23 192.1%	19 98.1%	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%	2 -31.5%	3 0.2%	4 111.2%	3 39.3%	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 -59.3%	0 -15.0%	0 -8.9%	0 14.0%	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%	50 -20.4%	62 -2.3%	51 21.0%	47 9.7%	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%	85 1.8%	84 6.0%	78 2.8%	78 -2.7%	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%	123 -2.9%	128 25.5%	112 45.7%	113 18.2%	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%	674 15.0%	599 -3.9%	544 -2.3%	593 -11.9%	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%	1 110.9%	(1) -493.8%	(4) -1780.0%	(2) -460.8%	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%	32 -44.2%	78 6.3%	65 11.3%	64 12.2%	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	1,236	1,211	1,093	1,128	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%	4.3%	-0.6%	6.0%	-4.5%	4.5%		
													136	136	NA
													15,303	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)
(9+3)

	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	3,089	4.3%	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	\$29,337	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	\$29,337	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 4.6%

Actual vs. Estimate

YTD Actual Revenue:	\$29,337
YTD Revised Estimate:	28,479
Dollars Over/Under Rev Est:	\$858
Percent Over/Under Rev Est:	3.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$29,337
YTD Prior Year Actual:	27,687
Dollars Over/Under PY:	1,650
Percent Over/Under PY:	6.0%

NEIGHBORHOOD PROTECTION - BLOCK WATCH EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals	
Amusements (% change from prior year)	0 -78.9%	0 -75.2%	0 -81.2%	0 -75.7%	1 -64.7%	1 -67.3%	1 -67.5%	1 -58.5%	1 -50.5%	0 -66.1%	0 -35.7%	0 -33.9%	6 -67.5%	6	-67.5%	
Commercial Property Rental (% change from prior year)	16 15.4%	29 125.8%	12 -7.9%	15 -4.6%	14 3.3%	14 0.3%	15 -1.0%	13 2.0%	14 12.1%	12 -16.6%	11 0.8%	11 -10.0%	175 9.3%	175	9.3%	
Construction Contracting (% change from prior year)	18 8.5%	16 1.1%	16 3.6%	16 -0.5%	18 1.8%	20 17.0%	18 8.1%	15 -10.5%	16 20.1%	15 -4.5%	16 7.2%	16 2.4%	199 4.4%	199	4.4%	
Hotel/Motel Lodging (% change from prior year)	2 -49.9%	1 -44.5%	2 -36.6%	2 -46.2%	2 -49.8%	2 -47.7%	2 -49.0%	2 -62.5%	3 -46.7%	5 58.4%	3 192.1%	2 98.1%	28 -31.1%	28	-31.1%	
Job Printing (% change from prior year)	0 -12.9%	0 -6.0%	0 -1209.9%	0 1.5%	0 -20.8%	0 -22.8%	0 -0.9%	0 -31.9%	0 -31.5%	0 0.2%	1 111.2%	0 39.3%	4 5.3%	4	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 -59.3%	0 -15.0%	0 -8.9%	0 14.0%	0 -22.5%	0	-22.5%	
Rentals of Personal Property (% change from prior year)	6 -20.9%	6 -9.4%	6 -11.7%	6 -11.6%	7 -12.6%	7 -15.2%	8 10.4%	6 -18.3%	6 -20.4%	8 -2.3%	6 21.0%	6 9.7%	80 -8.0%	80	-8.0%	
Residential Property Rental (% change from prior year)	11 10.5%	10 9.3%	10 3.6%	11 14.7%	10 3.9%	11 15.0%	12 5.4%	10 3.9%	11 1.8%	11 6.0%	10 2.8%	10 -2.7%	125 6.1%	125	6.1%	
Restaurant and Bars (% change from prior year)	12 -22.1%	11 -20.8%	13 -18.8%	13 -16.4%	14 -18.4%	14 -20.2%	14 -20.4%	14 -19.3%	15 -2.9%	16 25.5%	14 45.7%	14 18.2%	165 -9.0%	165	-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)	86 17.4%	82 20.8%	86 19.6%	86 25.6%	81 4.2%	88 12.8%	108 11.9%	86 11.9%	84 15.0%	75 -3.9%	68 -2.3%	74 -11.9%	1,005 9.7%	1,005	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%	1 3380.7%	0 2002.0%	0 86.2%	0 110.9%	0 -493.8%	0 -1780.0%	0 -460.8%	1 269.0%	1	269.0%	
Use Tax (% change from prior year)	9 4.8%	8 12.6%	8 -3.0%	10 16.6%	9 20.7%	10 19.8%	13 25.0%	11 27.8%	4 -44.2%	10 6.3%	8 11.3%	8 12.2%	108 9.9%	108	9.9%	
Rounding Adjustment													0			
Total	161	166	153	161	156	168	191	158	154	151	137	141	1,896	1,896	4.5%	
(% change from prior year)	6.6%	18.6%	5.5%	9.1%	-1.0%	5.6%	5.7%	0.6%	4.3%	-0.6%	6.0%	-4.5%	4.5%			
													GASB	17	NA	
													Total	1,913	1,913	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 - FIRE EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	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%	4 -50.5%	2 -66.1%	1 -35.7%	1 -33.9%	28 -67.5%	28	-67.5%
Commercial Property Rental (% 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%	68 12.1%	62 -16.6%	57 0.8%	54 -10.0%	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%	80 20.1%	73 -4.5%	79 7.2%	78 2.4%	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%	16 -46.7%	25 58.4%	14 192.1%	12 98.1%	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%	1 -31.5%	2 0.2%	3 111.2%	2 39.3%	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 -59.3%	0 -15.0%	0 -8.9%	0 14.0%	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%	31 -20.4%	39 -2.3%	32 21.0%	30 9.7%	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%	53 1.8%	53 6.0%	49 2.8%	49 -2.7%	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%	77 -2.9%	80 25.5%	70 45.7%	71 18.2%	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%	421 15.0%	374 -3.9%	340 -2.3%	371 -11.9%	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%	0 110.9%	(1) -493.8%	(2) -1780.0%	(1) -460.8%	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%	20 -44.2%	49 6.3%	41 11.3%	40 12.2%	539 9.9%	539	9.9%
Rounding Adjustment													0		
Total	806	829	766	803	778	838	954	790	772	757	683	705	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%	4.3%	-0.6%	6.0%	-4.5%	4.5%		
													86	86	NA
													9,565	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
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	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%	12 -50.5%	4 -66.1%	3 -35.7%	3 -33.9%	79 -67.5%	79	-67.5%
Commercial Property Rental (% 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%	189 12.1%	175 -16.6%	160 0.8%	152 -10.0%	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%	224 20.1%	204 -4.5%	223 7.2%	218 2.4%	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%	44 -46.7%	69 58.4%	40 192.1%	32 98.1%	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%	4 -31.5%	5 0.2%	7 111.2%	4 39.3%	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 -59.3%	0 -15.0%	0 -8.9%	0 14.0%	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%	88 -20.4%	109 -2.3%	89 21.0%	83 9.7%	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%	150 1.8%	147 6.0%	137 2.8%	136 -2.7%	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%	215 -2.9%	224 25.5%	195 45.7%	198 18.2%	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%	1,180 15.0%	1,048 -3.9%	951 -2.3%	1,038 -11.9%	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%	1 110.9%	(2) -493.8%	(6) -1780.0%	(3) -460.8%	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%	56 -44.2%	137 6.3%	115 11.3%	112 12.2%	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	2,163	2,120	1,913	1,974	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%	4.3%	-0.6%	6.0%	-4.5%	4.5%		
											GASB		238	238	NA
											Total		26,780	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)
(9+3)

	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	536	-22.2%	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	\$5,449	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	\$5,449	NA	\$7,790	-8.9%	\$7,370	-5.4%

Actual vs. Estimate

YTD Actual Revenue:	\$5,449
YTD Revised Estimate:	5,871
Dollars Over/Under Rev Est:	(\$422)
Percent Over/Under Rev Est:	-7.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$5,449
YTD Prior Year Actual:	6,457
Dollars Over/Under PY:	(1,008)
Percent Over/Under PY:	-15.6%

CAPITAL CONSTRUCTION EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	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	536	805	810	813	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%	-22.1%	12.8%	14.0%	16.2%	-8.2%		
Rounding Adjustment													0		
Total	722	681	625	560	670	554	574	527	536	805	810	813	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%	-22.1%	12.8%	14.0%	16.2%	-8.2%		
													(87)	(87)	NA
													7,790	7,790	-8.9%

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

	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	1,726	-0.9%	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	\$19,150	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	\$19,150	NA	\$24,381	1.7%	\$24,706	1.3%

Actual vs. Estimate

YTD Actual Revenue:	\$19,150
YTD Revised Estimate:	18,612
Dollars Over/Under Rev Est:	\$538
Percent Over/Under Rev Est:	2.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$19,150
YTD Prior Year Actual:	19,034
Dollars Over/Under PY:	116
Percent Over/Under PY:	0.6%

PUBLIC SAFETY ENHANCEMENT - FIRE EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	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	656	1,084	382	408	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%	-0.8%	85.4%	-53.3%	-43.4%	-2.2%		
Rounding Adjustment													0		
Total	690	993	1,135	1,045	797	632	627	701	656	1,084	382	408	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%	-0.8%	85.4%	-53.3%	-43.4%	-2.2%		
											GASB		114	114	NA
											Total		9,265	9,265	1.7%

PUBLIC SAFETY ENHANCEMENT - POLICE EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(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)	(Act)	(Est)	(Est)	(Est)	Act/Est	Estimate	from PY
															Actuals
Other Utilities	1,126	1,621	1,852	1,705	1,300	1,031	1,024	1,144	1,070	1,769	624	665	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%	-0.8%	85.4%	-53.3%	-43.4%	-2.2%		
Rounding Adjustment													0		
Total	1,126	1,621	1,852	1,705	1,300	1,031	1,024	1,144	1,070	1,769	624	665	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%	-0.8%	85.4%	-53.3%	-43.4%	-2.2%		
											GASB		186	186	NA
											Total		15,116	15,116	1.7%

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

	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	6,180	4.3%	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	\$58,673	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	\$58,673	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:	\$58,673
YTD Revised Estimate:	56,959
Dollars Over/Under Rev Est:	\$1,713
Percent Over/Under Rev Est:	3.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$58,673
YTD Prior Year Actual:	55,380
Dollars Over/Under PY:	3,292
Percent Over/Under PY:	5.9%

PUBLIC SAFETY EXPANSION - FIRE EXCISE TAX CATEGORY ANALYSIS
FY 2021 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	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%	7 -50.5%	2 -66.1%	1 -35.7%	2 -33.9%	45 -67.5%	45	-67.5%
Commercial Property Rental (% 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%	108 12.1%	100 -16.6%	91 0.8%	87 -10.0%	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%	128 20.1%	117 -4.5%	127 7.2%	124 2.4%	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%	25 -46.7%	39 58.4%	23 192.1%	19 98.1%	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%	2 -31.5%	3 0.2%	4 111.2%	3 39.3%	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 -59.3%	0 -15.0%	0 -8.9%	0 14.0%	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%	50 -20.4%	62 -2.3%	51 21.0%	47 9.7%	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%	85 1.8%	84 6.0%	78 2.8%	78 -2.7%	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%	123 -2.9%	128 25.5%	112 45.7%	113 18.2%	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%	674 15.0%	599 -3.9%	544 -2.3%	593 -11.9%	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%	1 110.9%	(1) -493.8%	(4) -1780.0%	(2) -460.8%	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%	32 -44.2%	78 6.3%	65 11.3%	64 12.2%	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	1,236	1,211	1,093	1,128	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%	4.3%	-0.6%	6.0%	-4.5%	4.5%		
													GASB	137	NA
													Total	15,304	5.6%

1. A large audit adjustment occurred in the Commercial Rentals category which artificially increases 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
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	Total Act/Est	2020-21 Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	10 -78.9%	14 -75.2%	12 -81.2%	15 -75.7%	21 -64.7%	20 -67.3%	18 -67.5%	21 -58.5%	28 -50.5%	10 -66.1%	6 -35.7%	7 -33.9%	181 -67.5%	181	-67.5%
Commercial Property Rental (% change from prior year)	515 15.4%	919 125.8%	383 -7.9%	466 -4.6%	439 3.3%	444 0.3%	479 -1.0%	425 2.0%	433 12.1%	399 -16.6%	365 0.8%	348 -10.0%	5,615 9.3%	5,615	9.3%
Construction Contracting (% change from prior year)	586 8.5%	521 1.1%	515 3.6%	501 -0.5%	578 1.8%	634 17.0%	573 8.1%	467 -10.5%	511 20.1%	466 -4.5%	509 7.2%	497 2.4%	6,357 4.4%	6,357	4.4%
Hotel/Motel Lodging (% change from prior year)	51 -49.9%	46 -44.5%	54 -36.6%	56 -46.2%	70 -49.8%	71 -47.7%	58 -49.0%	68 -62.5%	100 -46.7%	158 58.4%	91 192.1%	74 98.1%	898 -31.1%	898	-31.1%
Job Printing (% change from prior year)	12 -12.9%	14 -6.0%	12 -1209.9%	14 1.5%	11 -20.8%	12 -22.8%	12 -0.9%	9 -31.9%	9 -31.5%	12 0.2%	16 111.2%	10 39.3%	143 5.3%	143	5.3%
Publishing (% change from prior year)	1 110.9%	0 -55.8%	0 -50.9%	1 -2.2%	0 -24.2%	0 -28.8%	1 -9.3%	0 -53.9%	0 -59.3%	0 -15.0%	1 -8.9%	0 14.0%	5 -22.5%	5	-22.5%
Rentals of Personal Property (% change from prior year)	194 -20.9%	201 -9.4%	194 -11.7%	205 -11.6%	219 -12.6%	222 -15.2%	268 10.4%	202 -18.3%	201 -20.4%	249 -2.3%	203 21.0%	189 9.7%	2,548 -8.0%	2,548	-8.0%
Residential Property Rental (% change from prior year)	339 10.5%	316 9.3%	320 3.6%	353 14.7%	309 3.9%	350 15.0%	371 5.4%	328 3.9%	342 1.8%	337 6.0%	314 2.8%	311 -2.7%	3,991 6.1%	3,991	6.1%
Restaurant and Bars (% change from prior year)	398 -22.1%	366 -20.8%	400 -18.8%	430 -16.4%	444 -18.4%	442 -20.2%	448 -20.4%	457 -19.3%	492 -2.9%	511 25.5%	447 45.7%	453 18.2%	5,288 -9.0%	5,288	-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)	2,766 17.4%	2,634 20.8%	2,761 19.6%	2,763 25.6%	2,585 4.2%	2,822 12.8%	3,455 11.9%	2,737 11.9%	2,697 15.0%	2,396 -3.9%	2,174 -2.3%	2,373 -11.9%	32,162 9.7%	32,162	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)	2 5481.1%	3 1647.7%	3 1683.9%	3 1632.8%	3 911.6%	39 3380.7%	4 2002.0%	2 86.2%	3 110.9%	(6) -493.8%	(14) -1780.0%	(8) -460.8%	33 269.0%	33	269.0%
Use Tax (% change from prior year)	286 4.8%	270 12.6%	246 -3.0%	331 16.6%	295 20.7%	304 19.8%	418 25.0%	338 27.8%	129 -44.2%	313 6.3%	262 11.3%	256 12.2%	3,447 9.9%	3,447	9.9%
Rounding Adjustment													0		
Total	5,159	5,303	4,900	5,137	4,976	5,362	6,104	5,054	4,944	4,846	4,372	4,512	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%	4.3%	-0.6%	6.0%	-4.5%	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)
9+3

	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	15,794	12.8%	15,794	12.8%	15,727	-0.4%
April	14,218	0	NA	16,047	12.9%	17,893	11.5%
May	12,353	0	NA	14,288	15.7%	16,029	12.2%
June	14,701	0	NA	15,220	3.5%	17,128	12.5%
Subtotal	\$171,669	\$142,472	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	\$142,472	NA	\$189,898	10.5%	\$197,945	4.2%

Actual vs. PY

YTD Actual Revenue:	142,472
YTD Prior Year Actual:	130,398
Dollars Over/(Under):	\$12,074
Percent Over/(Under):	9.3%

Actual vs. Estimate

YTD Actual Revenue:	\$142,472
YTD Estimate:	140,177
Dollars Over/(Under):	\$2,295
Percent Over/(Under):	1.6%

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 (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$51	\$55	\$59	\$218	\$245	\$244	\$63	\$50	\$65	\$193	\$126	\$139	1,508	336.2%
<i>% change from PY actual</i>	104.6%	172.0%	146.1%	750.4%	1361.5%	1620.9%	291.6%	19.5%	85.3%	423.9%	230.8%	167.9%		
Mining-Oil & Gas Production	\$198	\$157	\$194	\$153	\$196	\$171	\$172	\$164	\$166	\$185	\$207	\$214	2,178	16.2%
<i>% change from PY actual</i>	28.4%	12.0%	19.1%	-2.6%	29.9%	6.7%	33.8%	9.5%	11.3%	28.5%	5.8%	18.4%		
Utilities	\$9,079	\$11,951	\$12,696	\$11,812	\$9,772	\$7,414	\$7,272	\$7,935	\$7,396	\$5,595	\$5,393	\$6,562	102,878	4.8%
<i>% change from PY actual</i>	7.6%	5.9%	6.7%	6.0%	13.3%	38.2%	17.7%	0.7%	10.7%	-14.6%	-11.6%	-18.2%		
Communications	\$1,436	\$1,368	\$1,232	\$1,104	\$1,096	\$1,098	\$1,117	\$1,038	\$1,064	\$1,467	\$1,427	\$1,428	14,876	-16.0%
<i>% change from PY actual</i>	-3.6%	-8.6%	-17.9%	-23.1%	-28.6%	-26.1%	-27.3%	-28.9%	-25.5%	0.5%	-2.9%	1.2%		
Railroads & Aircraft	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	NA
<i>% change from PY actual</i>	#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	\$38	\$16	\$27	\$27	447	35.8%
<i>% change from PY actual</i>	33.9%	40.7%	34.7%	36.5%	34.4%	22.5%	154.4%	-1252.9%	36.0%	-43.6%	-28.8%	-29.4%		
Publishing	\$29	\$25	\$27	\$29	\$28	\$24	\$34	\$26	\$24	\$34	\$35	\$30	346	-2.1%
<i>% change from PY actual</i>	10.5%	-6.9%	6.0%	-11.2%	-5.5%	-12.3%	1.7%	-21.7%	-15.1%	8.3%	12.8%	9.3%		
Printing	\$150	\$159	\$152	\$189	\$151	\$156	\$169	\$137	\$132	\$179	\$183	\$164	1,922	16.8%
<i>% change from PY actual</i>	-12.4%	-9.9%	-188.3%	3.8%	-21.9%	-15.7%	2.4%	-19.8%	-18.0%	11.4%	60.1%	19.4%		
Restaurants & Bars	\$22,173	\$20,295	\$21,651	\$22,912	\$23,929	\$23,785	\$24,220	\$24,143	\$26,391	\$24,927	\$21,662	\$22,637	278,725	-3.7%
<i>% change from PY actual</i>	-11.1%	-14.3%	-11.3%	-8.5%	-8.9%	-12.2%	-13.8%	-11.0%	7.8%	19.9%	34.0%	6.0%		
Amusements	\$842	\$721	\$785	\$982	\$1,213	\$1,425	\$1,425	\$1,389	\$1,885	\$2,164	\$1,364	\$1,419	15,613	-40.1%
<i>% change from PY actual</i>	-74.2%	-66.6%	-67.2%	-53.5%	-47.0%	-47.5%	-52.8%	-45.6%	-21.9%	28.3%	116.2%	69.9%		
Rentals-Real Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	-83.3%
<i>% change from PY actual</i>	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	\$7,571	\$8,046	\$6,989	\$6,970	92,784	-5.2%
<i>% change from PY actual</i>	-9.5%	-8.1%	-3.2%	1.6%	-6.4%	-4.1%	-10.5%	-12.5%	-10.5%	-4.0%	9.1%	2.5%		
Contracting	\$16,379	\$15,638	\$14,807	\$15,152	\$16,431	\$14,005	\$17,415	\$13,291	\$12,710	\$15,675	\$15,585	\$16,707	183,796	16.2%
<i>% change from PY actual</i>	25.1%	21.2%	11.5%	23.2%	24.7%	10.0%	29.1%	9.3%	4.5%	12.9%	13.4%	9.6%		
Feed - Wholesale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	NA
<i>% change from PY actual</i>														
Retail	\$148,816	\$139,972	\$144,009	\$146,619	\$143,908	\$154,993	\$190,726	\$146,352	\$149,892	\$151,127	\$136,899	\$147,149	1,800,462	14.8%
<i>% change from PY actual</i>	22.5%	17.8%	18.1%	27.0%	12.0%	13.0%	11.1%	14.7%	20.0%	11.6%	12.4%	2.3%		
Severance - Mining	\$1,281	\$2,118	\$1,877	\$1,799	\$1,441	\$1,839	\$2,645	\$2,275	\$2,911	(\$557)	(\$643)	(\$785)	16,201	59.4%
<i>% change from PY actual</i>	16.8%	86.1%	83.6%	82.1%	54.1%	177.6%	179.9%	225.2%	414.4%	-425.8%	-189.6%	-164.2%		
Severance - Timber	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	NA
<i>% change from PY actual</i>														
Bed Tax - Hotel/Motel	\$5,194	\$4,775	\$5,066	\$5,878	\$6,852	\$6,047	\$5,391	\$6,010	\$7,408	\$12,094	\$7,649	\$7,085	79,450	-8.6%
<i>% change from PY actual</i>	-27.6%	-28.1%	-23.8%	-23.4%	-26.6%	-29.8%	-31.8%	-40.7%	-30.7%	87.2%	254.6%	103.2%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	-20.2%
<i>% change from PY actual</i>														
State Total	213,136	204,874	210,083	215,017	213,137	219,040	259,959	210,493	217,654	221,145	196,903	209,746	2,591,186	9.9%
Cities Share (25%)	53,284	51,218	52,521	53,754	53,284	54,760	64,990	52,623	54,413	55,286	49,226	52,437	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	\$15,794	\$16,047	\$14,288	\$15,220	\$188,027	9.5%

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

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

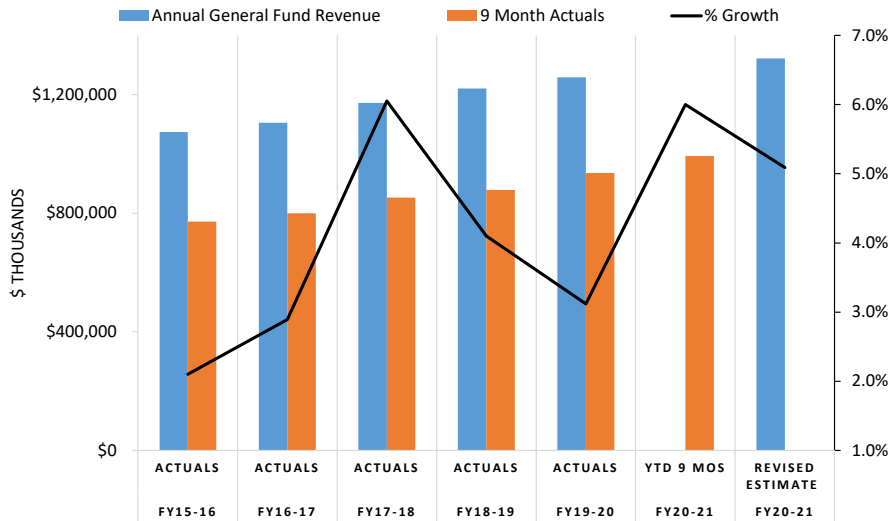
Category	Prior Year Actual	Current Year			CY Actual/PY Actual		CY Actual/CY Estimate	
		Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$35	\$17	\$121	\$65	\$30	85.3%	(\$56)	-46.3%
Mining-Oil & Gas Production	\$150	\$127	\$160	\$166	17	11.3%	6	4.0%
Utilities	\$6,682	\$6,558	\$6,723	\$7,396	714	10.7%	673	10.0%
Communications	\$1,428	\$1,452	\$1,190	\$1,064	(364)	-25.5%	(126)	-10.6%
Railroads & Aircraft	\$0	\$0	\$0	\$0	0	NA	0	NA
Private Car & Pipelines	\$28	\$33	\$39	\$38	10	36.0%	(1)	-2.2%
Publishing	\$28	\$21	\$29	\$24	(4)	-15.1%	(5)	-18.8%
Printing	\$161	\$138	\$155	\$132	(29)	-18.0%	(23)	-14.6%
Restaurants & Bars	\$24,476	\$26,505	\$24,014	\$26,391	1,915	7.8%	2,377	9.9%
Amusements	\$2,415	\$2,546	\$1,623	\$1,885	(530)	-21.9%	262	16.1%
Rentals-Real Property	\$0	\$0	\$0	\$0	0	NA	0	NA
Rentals-Personal Property	\$8,459	\$8,929	\$7,986	\$7,571	(888)	-10.5%	(415)	-5.2%
Contracting	\$12,166	\$11,921	\$13,573	\$12,710	544	4.5%	(863)	-6.4%
Feed - Wholesale	\$0	\$0	\$0	\$0	0	NA	0	NA
Retail	\$124,922	\$120,587	\$137,579	\$149,892	24,970	20.0%	12,313	8.9%
Severance - Mining	\$566	\$873	\$893	\$2,911	2,346	414.4%	2,018	226.0%
Severance - Timber	\$0	\$0	\$0	\$0	0	NA	0	NA
Bed Tax - Hotel/Motel	\$10,686	\$10,610	\$9,115	\$7,408	(3,278)	-30.7%	(1,707)	-18.7%
Other	\$0	\$0	\$0	\$0	0	NA	0	NA
DISTRIBUTION BASE TOTAL	\$192,201	\$190,318	\$203,200	\$217,654	\$25,453	13.2%	\$14,454	7.1%
Distribution to Cities (25% of distribution base)	48,050	47,580	50,800	54,413	6,363	13.2%	3,613	7.1%
Phoenix Share of Distribution (actual is 29.03%)	\$14,001	\$13,864	\$14,745	\$15,794	\$1,793	12.8%	\$1,049	7.1%

CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2020-21 COMPARED TO 2019-20
9+3

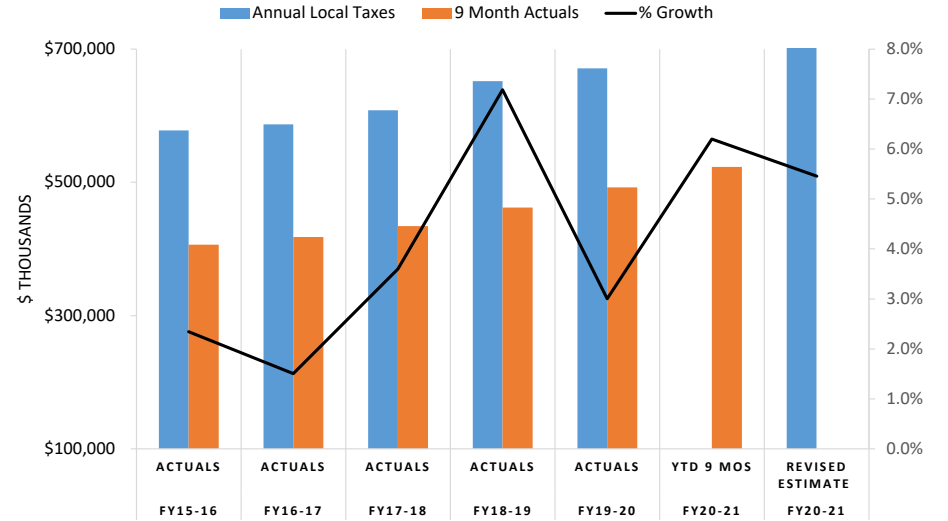
Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Revised Est		
													Annual Growth		
Transportation & Towing	104.6%	134.9%	138.8%	303.8%	462.4%	592.7%	558.8%	435.8%	379.7%	---	---	---	336.2%		
Mining-Oil & Gas Production	28.4%	20.6%	20.1%	14.3%	17.4%	15.5%	17.7%	16.7%	16.1%	---	---	---	16.2%		
Utilities	7.6%	6.6%	6.6%	6.5%	7.6%	10.5%	11.2%	10.1%	10.1%	---	---	---	4.8%		
Communications	-3.6%	-6.1%	-10.0%	-13.2%	-16.4%	-18.0%	-19.4%	-20.5%	-21.1%	---	---	---	-16.0%		
Railroads & Aircraft	NA	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%	67.8%	---	---	---	35.8%		
Publishing	10.5%	1.8%	3.2%	-1.1%	-2.0%	-3.7%	-2.8%	-5.4%	-6.4%	---	---	---	-2.1%		
Printing	-12.4%	-11.1%	162.8%	81.8%	45.4%	30.0%	24.9%	17.8%	13.1%	---	---	---	16.8%		
Restaurants & Bars	-11.1%	-12.7%	-12.2%	-11.3%	-10.8%	-11.0%	-11.5%	-11.4%	-9.4%	---	---	---	-3.7%		
Amusements	-74.2%	-71.2%	-70.0%	-66.5%	-62.8%	-60.0%	-58.8%	-57.2%	-53.5%	---	---	---	-40.1%		
Rentals-Real Property	NA	-50.0%	-66.7%	-75.0%	-80.0%	-83.3%	-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%	-7.2%	---	---	---	-5.2%		
Contracting	25.1%	23.2%	19.2%	20.2%	21.1%	19.3%	20.7%	19.4%	17.8%	---	---	---	16.2%		
Feed - Wholesale	NA	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%	17.0%	---	---	---	14.8%		
Severance - Mining	16.8%	52.1%	62.0%	66.7%	64.4%	77.2%	91.5%	104.0%	125.8%	---	---	---	59.4%		
Severance - Timber	NA	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%	-29.7%	---	---	---	-8.6%		
Other	NA	0.0%	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%	9.7%	---	---	---	9.9%		
Cities Share (25%)	12.4%	11.0%	10.7%	12.1%	11.0%	10.3%	9.7%	9.3%	9.7%	---	---	---	9.9%		
TOTAL (Phoenix Share)	11.9%	10.6%	10.3%	11.7%	10.6%	9.9%	9.3%	8.8%	9.3%	---	---	---	9.5%		
													GASB (Y/E Adj)	---	100%+
														---	<u>10.5%</u>

General Fund Revenue

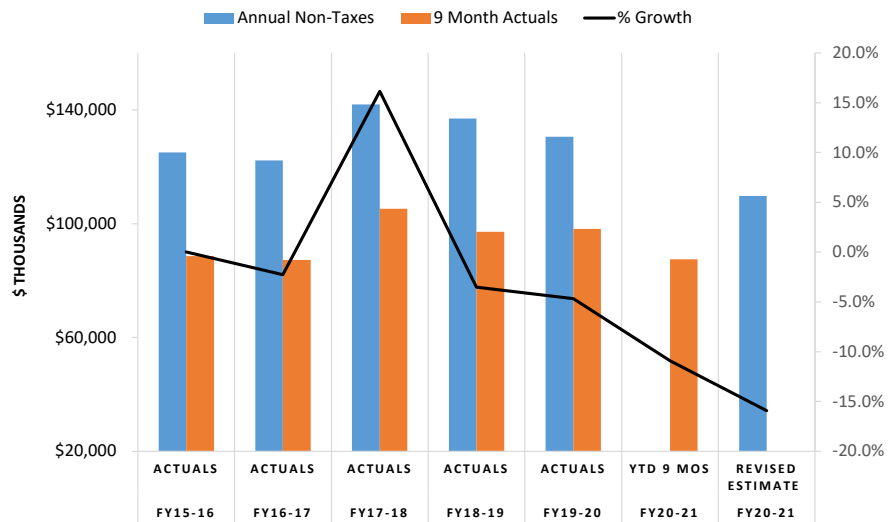
TOTAL GENERAL FUND REVENUE



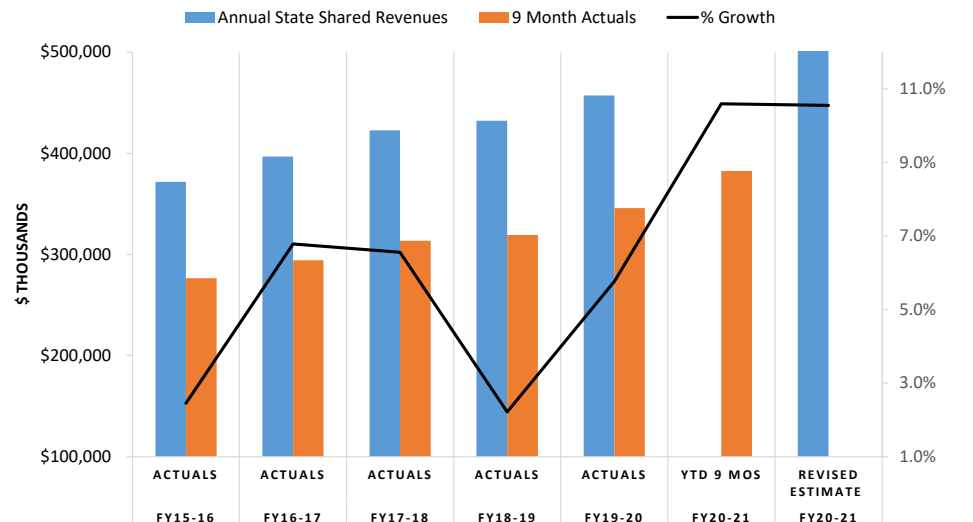
GF LOCAL TAXES



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 \$109.2M respectively from the Coronavirus Relief Fund.

Notes

- Total General Fund revenues at nine months of \$993M reflect year-over-year (YOY) growth of 6.0%, 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 nine months, the adjusted growth rate of 5.5% is slightly higher than 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 and contracting, 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 nine months of 6.2%. 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 (-17.8%), Hotel/Motel (-49.3%), and Amusements (-68.9%).
- 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 16 months. March YOY growth rates represent five months of comparable activity since online sales taxes have been collected. As expected, the overall retail growth at nine 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 nine months of 15.1% and 17.0% 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 March collections for both city and state-shared recreational marijuana sales tax are \$194K and \$52K, 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 March online retail sales tax contributed 28.3% and 17.7% of the overall retail sales tax growth rate for both city and state sales tax, respectively.
- 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 (-45.4%), Municipal Court fines and forfeitures (-19.9%), emergency transportation (-14.6%), and other service charges and revenues from parking meters, parking garages, SRP in-lieu taxes and interest earnings (-31.3%). 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 nine months of 10.6% aligns with 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 10.2%. 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 nine months equal to 9.3%, largely due to the retail and contracting categories. Similar to city sales tax, 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 (-9.4%), Hotel/Motel (-29.7%), and Amusements (-53.5%).
- 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 April 2021, YOY personal income increased by 9.3% in the 1st Quarter and increased by 6.1% in the 2nd Quarter of FY 2021. The second stimulus package continues to help the economy. In addition, the American Rescue Plan Act (ARPA) is anticipated to continue to positively impact the state and local economy.