



## City of Phoenix

To: Mayor and City Council

Date: September 23, 2024

From:   
Jeff Barton  
City Manager

Subject: GENERAL FUND REVENUE REPORT – 1 MONTH ACTUAL REVENUE

General Fund (GF) revenue collections for July 2024 of \$133.9 million were \$31.6 million or 31.0% higher than the 2023-24 collections of \$102.3 million. The growth however is primarily due to accounting adjustments and accruals in the first month of the fiscal year, which routinely skew actual collections in the non-tax revenue category.

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

It's also important to note, year-to-date city sales tax growth of 9.2% is not expected to continue due to SB 1131, which eliminates residential rental sales tax effective January 2025. Additionally, the budgeted growth for 2024-25 of -19.4% in state-shared income tax is due to SB 1828, which lowered the graduated personal income rates to a flat tax of 2.5%. These legislative changes, combined with a slowdown in certain sales tax categories like retail, are the primary reasons why the total GF budgeted revenue for 2024-25 is -3.2%.

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

## **General Fund Sales Tax (June Business Activity)**

In the first month of 2024-25, the combined GF revenue from city and state-shared sales tax was \$82.4 million, reflecting growth of 7.1% compared to 2023-24.

*City Sales Tax:* Year-to-date (YTD) 2024-25 collections were \$62.1 million, representing 9.2% growth compared to 2023-24.

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

- retail: 1.4%
- contracting: 2.2%
- restaurants & bars: 4.0%
- hotel/motel: -1.7%
- telecommunications: 5.4%
- commercial property rentals: 1.7%

*State-Shared Sales Tax:* YTD 2024-25 collections were \$20.3 million, or 1.0% growth compared to 2023-24.

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

- retail: 1.0%
- contracting: -4.0%
- restaurants & bars: 3.7%
- hotel/motel: 1.6%
- communications: 12.7%

# Table of Contents

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

**SUMMARY OF GENERAL FUND REVENUE**  
(In Thousands of Dollars)

Revenue Source	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	23-24 Act to 22-23 Act % Change	1 Month Actuals 2023-24	1 Month Actuals 2024-25	% Change from PY	Budget 2024-25	24-25 Budget to 23-24 Actual \$ Change	24-25 Budget to 23-24 Actual % Change
<b>Local Taxes</b>												
Primary Property Tax	\$ 170,210	\$ 182,043	\$ 192,214	\$ 201,050	\$ 206,394	2.7%	\$ (1,124)	\$ (1,020)	9.3%	\$ 215,419	\$ 9,025	4.4%
Sales Taxes	479,705	536,889	627,072	674,528	707,310	4.9%	56,875	62,102	9.2%	713,778	6,468	0.9%
Privilege License Fees	2,436	2,915	3,467	3,385	3,469	2.5%	248	228	-8.1%	3,503	34	1.0%
Other General Fund Excise Taxes	18,837	19,148	19,277	19,452	19,575	0.6%	1,567	1,582	1.0%	19,800	225	1.1%
Subtotal	\$ 671,188	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	4.3%	\$ 57,566	\$ 62,892	9.3%	\$ 952,500	\$ 15,752	1.7%
<b>Non Taxes</b>												
Licenses & Permits	2,812	2,694	3,022	3,019	2,882	-4.5%	308	306	-0.6%	3,064	182	6.3%
Cable Communications	10,369	9,424	8,982	7,979	7,058	-11.5%	(2,060)	(77)	96.3%	6,580	(478)	-6.8%
Fines & Forfeitures	10,734	9,211	8,109	7,954	8,800	10.6%	689	832	20.8%	8,271	(529)	-6.0%
Court Default Fee	1,310	1,288	880	885	892	0.8%	70	95	35.7%	846	(46)	-5.2%
Parks & Libraries	5,824	3,790	5,576	6,713	8,865	32.1%	919	784	-14.7%	7,076	(1,789)	-20.2%
Planning	1,589	1,723	1,904	1,690	1,865	10.3%	136	113	-16.9%	2,142	277	14.9%
Police	14,848	12,637	13,841	13,843	17,277	24.8%	1,625	600	-63.1%	15,105	(2,172)	-12.6%
Street Transportation	6,155	5,881	4,526	5,375	12,375	100%+	4,625	713	-84.6%	8,028	(4,347)	-35.1%
Emergency Transportation	36,706	34,092	46,481	54,832	62,213	13.5%	(29,268)	3,439	100%+	75,990	13,777	22.1%
Hazardous Materials Inspection Fee	1,408	1,464	1,299	1,584	1,524	-3.8%	51	74	45.1%	1,500	(24)	-1.6%
Other Service Charges	22,519	15,026	15,882	37,848	52,491	38.7%	3,491	3,949	13.1%	40,468	(12,023)	-22.9%
All Others	16,254	19,464	21,292	22,177	23,370	5.4%	1,570	3,148	100%+	22,933	(437)	-1.9%
Subtotal	\$ 130,528	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,612	21.8%	\$ (17,844)	\$ 13,976	100%+	\$ 192,003	\$ (7,609)	-3.8%
<b>State Shared Revenues</b>												
Sales Tax	171,927	201,292	229,901	241,813	249,504	3.2%	20,075	20,281	1.0%	259,787	10,283	4.1%
Income Tax	214,697	240,237	213,294	308,183	435,754	41.4%	36,313	29,251	-19.4%	353,170	(82,584)	-19.0%
Vehicle License Tax	70,484	79,768	78,695	80,593	83,823	4.0%	6,169	7,537	22.2%	86,148	2,325	2.8%
Subtotal	\$ 457,108	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	22.0%	\$ 62,558	\$ 57,070	-8.8%	\$ 699,105	\$ (69,977)	-9.1%
<b>Subtotal All GF Funds</b>	<b>\$ 1,258,824</b>	<b>\$ 1,378,986</b>	<b>\$ 1,495,712</b>	<b>\$ 1,692,903</b>	<b>\$ 1,905,442</b>	<b>12.6%</b>	<b>\$ 102,280</b>	<b>\$ 133,938</b>	<b>31.0%</b>	<b>\$ 1,843,608</b>	<b>\$ (61,834)</b>	<b>-3.2%</b>
<b>Coronavirus Relief Fund</b>	<b>\$ 48,533</b>	<b>\$ 109,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>
<b>TOTAL</b>	<b>\$ 1,307,357</b>	<b>\$ 1,488,112</b>	<b>\$ 1,495,712</b>	<b>\$ 1,692,903</b>	<b>\$ 1,905,442</b>	<b>12.6%</b>	<b>\$ 102,280</b>	<b>\$ 133,938</b>	<b>31.0%</b>	<b>\$ 1,843,608</b>	<b>\$ (61,834)</b>	<b>-3.2%</b>

**Change from Prior Year**

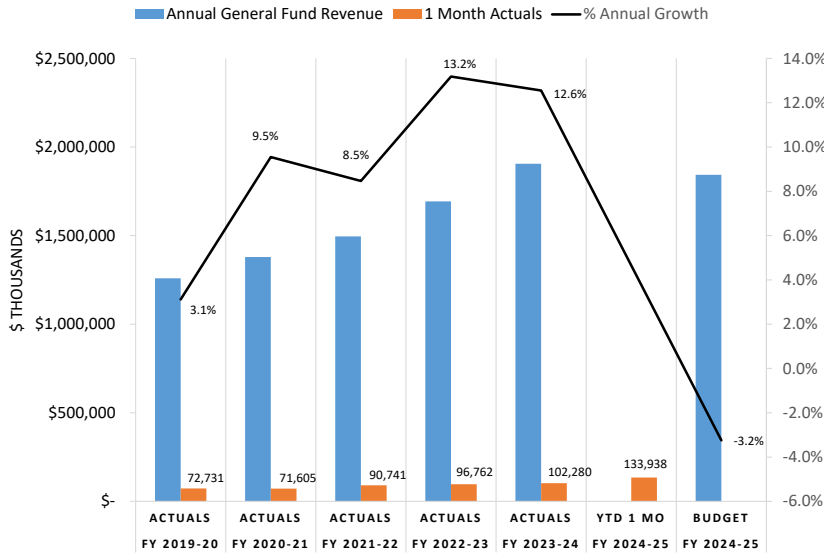
23-24 1 Month Actual Revenue:	\$ 102,280
24-25 1 Month Actual Revenue:	\$ 133,938
Dollars Over/Under Prior Year:	\$ 31,658
Percent Over/Under Prior Year:	31.0%

**% Change from Prior Year and Budget**

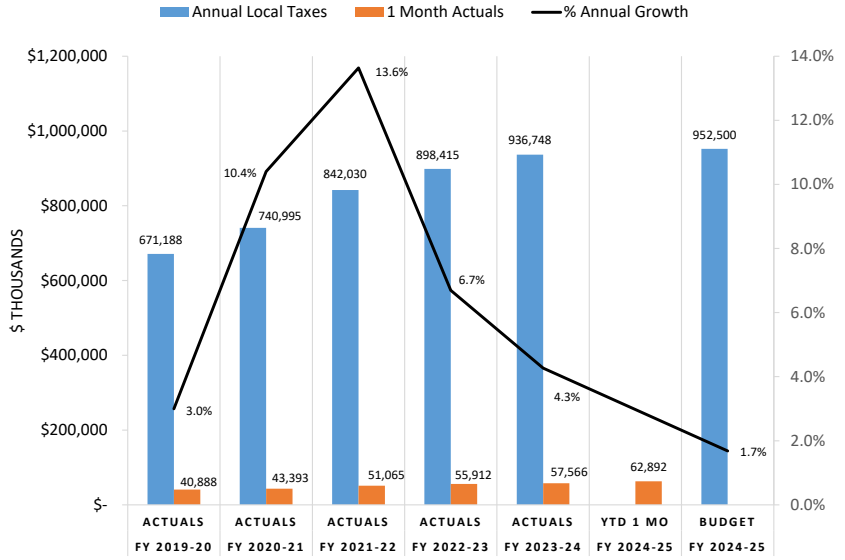
24-25 % Change from Prior Year Actual:	31.0%
24-25 Budget % Change from Prior Year Actual:	-3.2%

# General Fund Revenue

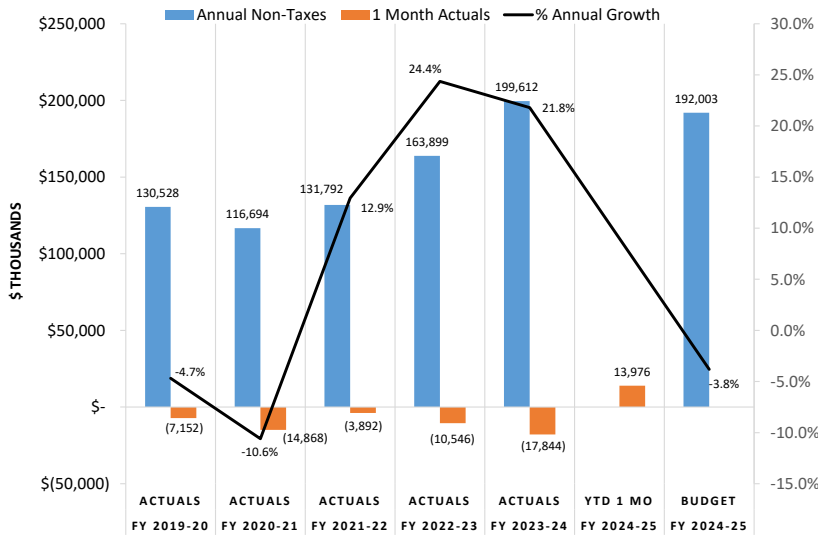
## TOTAL GENERAL FUND REVENUE



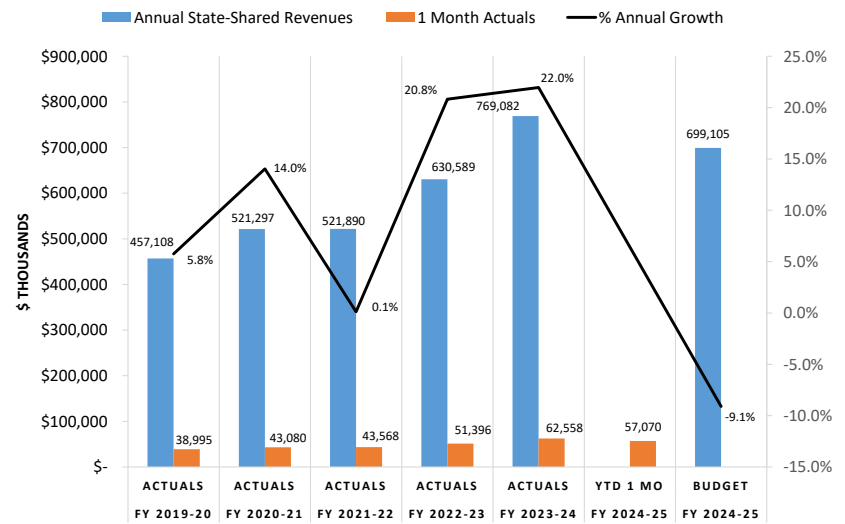
## GF LOCAL TAXES



## GF NON-TAXES



## GF STATE SHARED REVENUES



## Notes

- Total General Fund (GF) revenues at one month of \$133.9 million, reflecting a year-over-year (YOY) growth of 31.0%. The artificial growth is primarily due to accounting adjustments and accruals in the first month of the fiscal year, which routinely skew actual collections in the non-tax revenue category.
- Local taxes represent approximately \$952.5 million, or 51.7% of total GF collections. Local taxes are comprised primarily of property and city sales taxes. City sales taxes include various categories, such as retail/remote sales and contracting. The retail category has experienced a continuous slowdown, with an average growth rate of only 3.7% from June 2022 to July 2024, significantly slower than the YOY monthly growth rates ranging from 10.8% to 23.9% from July 2021 through May 2022. As retail sales tax represents the largest sales tax category, this slowdown will be consistently and closely monitored in the coming months.
- Total non-tax revenues represent approximately \$192.0 million, or 10.4% of total annual GF revenues. The substantial YOY increase of \$13.9 million (100%+ growth) is primarily attributable to accounting adjustments and accruals during the first month of the fiscal year and routinely skew actual collections in this category.
- State-Shared revenues represent \$699.1 million, or 37.9% of total annual GF collections and are comprised of state sales, income, and vehicle license taxes. Like city retail sales tax, state retail sales tax grew slower, averaging 3.0% from June 2022 through July 2024, compared to double-digit growth rates ranging from 10.5% to 19.7% from July 2021 through May 2022. According to the recent JLBC fiscal report, the slower growth in retail sales in Arizona appears to be part of a wider, national trend. The slower growth in retail sales can be attributed to several factors, including a continued shift in consumer spending from goods to services, slower real (inflation-adjusted) wage growth, depleted excess savings built up during the pandemic, rising credit card debts and higher interest rates to finance big-ticket purchases such as motor vehicles and major household appliances. State shared income tax is trending lower than last year (-19.4%), is based on collections received by the state from two years prior, and aligns with the estimate. The YOY state-shared vehicle license tax increased by 22.2% in July 2024.

**GENERAL FUND SALES TAX BY MONTH**  
(In Thousands)  
(1+11)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$56,875	\$59,265	\$62,102	9.2%	\$62,102	9.2%	\$0	NA
August	60,298	59,678	0	NA	0	NA	0	NA
September	61,850	60,397	0	NA	0	NA	0	NA
October	60,090	60,906	0	NA	0	NA	0	NA
November	58,940	57,994	0	NA	0	NA	0	NA
December	57,188	59,440	0	NA	0	NA	0	NA
January	58,092	67,694	0	NA	0	NA	0	NA
February	57,720	53,515	0	NA	0	NA	0	NA
March	56,149	53,521	0	NA	0	NA	0	NA
April	60,613	63,100	0	NA	0	NA	0	NA
May	58,366	60,292	0	NA	0	NA	0	NA
June	56,496	59,257	0	NA	0	NA	0	NA
<b>Subtotal:</b>	<b>\$702,677</b>	<b>\$715,059</b>	<b>\$62,102</b>	<b>NA</b>	<b>\$62,102</b>	<b>-91.2%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustments	4,633	(1,281)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$707,310</b>	<b>\$713,778</b>	<b>\$62,102</b>	<b>NA</b>	<b>\$62,102</b>	<b>-91.2%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$62,102
YTD Budget:	59,265
Dollars Over/Under:	\$2,837
Percent Over/Under:	4.8%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$62,102
YTD Prior Year Actual:	56,875
Dollars Over/Under:	5,227
Percent Over/Under:	9.2%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	<b>JUL (Act)</b>	<b>AUG (Est)</b>	<b>SEP (Est)</b>	<b>OCT (Est)</b>	<b>NOV (Est)</b>	<b>DEC (Est)</b>	<b>JAN (Est)</b>	<b>FEB (Est)</b>	<b>MAR (Est)</b>	<b>APR (Est)</b>	<b>MAY (Est)</b>	<b>JUN (Est)</b>	<b>TOTAL (Act/Est)</b>	<b>2024-25 Budget</b>	<b>% Chg from PY Actuals</b>
Amusements	626	831	736	751	943	883	718	569	789	1,206	989	957	9,998	9,998	1.8%
(% change from prior year)	-10.2%	-0.7%	10.1%	-1.5%	-28.4%	10.6%	29.4%	-5.5%	1.4%	9.2%	25.6%	4.2%	1.8%		
Commercial Property Rental	5,086	4,849	4,641	5,179	5,029	5,045	5,396	4,926	4,786	5,775	5,107	5,977	61,796	61,796	0.1%
(% change from prior year)	1.7%	-1.3%	6.9%	-1.3%	-6.2%	4.4%	4.8%	0.1%	7.0%	-7.8%	3.2%	-4.5%	0.1%		
Construction Contracting	3,860	3,423	4,075	3,988	3,883	3,572	4,458	3,159	3,878	4,180	4,150	4,053	46,679	46,679	7.3%
(% change from prior year)	2.2%	-0.3%	2.5%	-1.8%	1.4%	9.1%	23.4%	-4.0%	5.0%	18.7%	15.5%	17.1%	7.3%		
Hotel/Motel Lodging	949	711	677	869	1,160	1,142	978	1,289	1,708	1,911	1,443	1,117	13,954	13,954	-16.9%
(% change from prior year)	-1.6%	-19.1%	-24.7%	-16.1%	-20.9%	-17.4%	-12.0%	-22.1%	-16.3%	-16.7%	-18.2%	-14.0%	-16.9%		
Job Printing	101	48	48	56	75	48	52	53	59	54	51	46	691	691	-15.3%
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	-15.3%		
Other Utilities	10,354	9,962	11,226	8,628	6,860	6,142	3,604	6,211	5,484	5,506	5,539	6,163	85,679	85,679	-1.7%
(% change from prior year)	48.2%	-24.0%	-17.5%	-6.7%	-15.3%	-2.0%	-6154.1%	-14.4%	-8.6%	-2.5%	-4.9%	18.2%	-1.7%		
Penalty & Interest	306	412	304	302	317	380	350	339	522	410	324	321	4,287	4,287	1.9%
(% change from prior year)	-3.3%	13.7%	12.9%	-5.7%	18.4%	18.6%	-1.7%	-27.5%	-19.3%	32.4%	-3.0%	35.5%	1.9%		
Publishing	8	8	1	2	2	1	9	4	5	1	9	3	53	53	-42.5%
(% change from prior year)	20.1%	262.0%	-51.6%	-3.4%	-15.1%	6.1%	-40.1%	-49.6%	-71.9%	38.0%	-73.4%	221.7%	-42.5%		
Rentals of Personal Property	2,754	2,602	2,644	3,994	2,984	3,802	3,094	3,357	3,049	3,707	3,451	3,139	38,577	38,577	13.2%
(% change from prior year)	8.8%	5.5%	3.7%	39.3%	1.7%	43.6%	4.3%	18.0%	8.8%	8.7%	7.2%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	4,032	3,170	3,347	3,486	3,193	3,610	3,862	0	0	0	0	0	24,699	24,699	-45.1%
(% change from prior year)	13.0%	-8.0%	-5.6%	-11.6%	-8.6%	-9.7%	-11.7%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	3,094	2,931	2,874	3,123	3,414	3,206	3,446	3,275	3,492	3,979	3,756	3,550	40,140	40,140	4.7%
(% change from prior year)	4.0%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	4.7%		
Retail Sales	27,491	29,056	28,158	28,499	28,542	28,951	36,172	28,784	27,818	31,994	30,985	29,376	355,826	355,826	8.0%
(% change from prior year)	1.4%	-1.1%	7.2%	1.3%	11.4%	5.2%	11.7%	7.7%	9.6%	18.0%	12.3%	11.7%	8.0%		
Telecommunication and Cable TV	839	826	838	858	832	813	868	816	846	979	861	755	10,131	10,131	4.9%
(% change from prior year)	5.3%	2.7%	3.9%	5.0%	5.9%	4.3%	1.6%	0.2%	8.6%	18.9%	7.0%	-5.2%	4.9%		
Transportation	0	0	0	0	0	0	0	0	0	9	0	2	11	11	17.9%
(% change from prior year)	-49.4%	-50.7%	-79.2%	-74.4%	-77.2%	-68.7%	-59.0%	-82.1%	-81.5%	2533.2%	-79.4%	-67.4%	17.9%		
Use Tax	2,600	513	1,908	1,647	1,715	1,771	2,717	1,891	1,974	2,035	1,885	1,881	22,537	22,537	3.1%
(% change from prior year)	25.1%	-122.8%	-9.8%	191.3%	-27.6%	-22.2%	-20.2%	-14.9%	-16.5%	-11.9%	-13.3%	-15.8%	3.1%		
Rounding Adjustment															
<b>Total</b>	<b>62,102</b>	<b>59,342</b>	<b>61,477</b>	<b>61,382</b>	<b>58,949</b>	<b>59,366</b>	<b>65,724</b>	<b>54,673</b>	<b>54,410</b>	<b>61,746</b>	<b>58,550</b>	<b>57,340</b>	<b>715,059</b>	<b>715,059</b>	<b>1.8%</b>
(% change from prior year)	9.2%	-1.6%	-0.6%	2.1%	0.0%	3.8%	13.1%	-5.3%	-3.1%	1.9%	0.3%	1.5%	1.8%		

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

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



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

Category	2023-24	2024-25			Actual/Actual		Actual/Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$697	\$792	\$792	\$626	-\$71	-10.2%	-\$166	-21.0%
Commercial Property Rental	5,000	5,272	5,272	5,086	86	1.7%	(186)	-3.5%
Construction Contracting	3,777	3,914	3,914	3,860	83	2.2%	(54)	-1.4%
Hotel/Motel Lodging	965	889	889	949	(16)	-1.7%	60	6.7%
Job Printing	51	59	59	101	50	98.0%	42	71.2%
Other Utilities	6,988	7,297	7,297	10,354	3,366	48.2%	3,057	41.9%
Penalty & Interest	317	294	294	306	(11)	-3.5%	12	4.1%
Publishing	7	3	3	8	1	14.3%	5	166.7%
Rentals of Personal Property	2,533	2,940	2,940	2,754	221	8.7%	(186)	-6.3%
Residential Property Rentals	3,567	3,507	3,507	4,032	465	13.0%	525	15.0%
Restaurants & Bars	2,976	3,097	3,097	3,094	118	4.0%	(3)	-0.1%
Retail Sales	27,123	28,376	28,376	27,491	368	1.4%	(885)	-3.1%
Telecommunication and Cable TV	796	925	925	839	43	5.4%	(86)	-9.3%
Transportation	1	-	-	-	(1)	-100.0%	-	NA
Use	2,078	1,900	1,900	2,600	522	25.1%	700	36.8%
<b>TOTAL</b>	<b>\$56,875</b>	<b>\$59,265</b>	<b>\$59,265</b>	<b>\$62,102</b>	<b>\$5,226</b>	<b>9.2%</b>	<b>\$2,837</b>	<b>4.8%</b>

**GENERAL FUND SALES TAX CATEGORY ANALYSIS  
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE  
2024-25 ACTUALS COMPARED TO 2023-24  
(1+11)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget
Amusements	-10.2%	---	---	---	---	---	---	---	---	---	---	---	1.8%
Commercial Property Rental	1.7%	---	---	---	---	---	---	---	---	---	---	---	0.1%
Construction Contracting	2.2%	---	---	---	---	---	---	---	---	---	---	---	7.3%
Hotel/Motel Lodging	-1.7%	---	---	---	---	---	---	---	---	---	---	---	-16.9%
Job Printing	98.0%	---	---	---	---	---	---	---	---	---	---	---	-15.2%
Other Utilities	48.2%	---	---	---	---	---	---	---	---	---	---	---	-1.7%
Penalty & Interest	-3.5%	---	---	---	---	---	---	---	---	---	---	---	1.9%
Publishing	14.3%	---	---	---	---	---	---	---	---	---	---	---	-42.4%
Rentals of Personal Property	8.7%	---	---	---	---	---	---	---	---	---	---	---	13.2%
Residential Property Rentals	13.0%	---	---	---	---	---	---	---	---	---	---	---	-45.1%
Restaurants & Bars	4.0%	---	---	---	---	---	---	---	---	---	---	---	4.7%
Retail Sales	1.4%	---	---	---	---	---	---	---	---	---	---	---	8.0%
Telecommunication and Cable TV	5.4%	---	---	---	---	---	---	---	---	---	---	---	4.9%
Transportation	-100.0%	---	---	---	---	---	---	---	---	---	---	---	2.8%
Use Tax	25.1%	---	---	---	---	---	---	---	---	---	---	---	3.1%
<b>TOTAL</b>	<b>9.2%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1.8%</b>

**CONVENTION CENTER SALES TAX BY MONTH**  
(In Thousands)  
(1+11)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$6,664	\$7,142	\$6,812	2.2%	\$6,812	2.2%	\$0	NA
August	6,133	6,125	0	NA	0	NA	0	NA
September	6,231	6,508	0	NA	0	NA	0	NA
October	7,099	6,961	0	NA	0	NA	0	NA
November	7,732	7,831	0	NA	0	NA	0	NA
December	6,975	7,890	0	NA	0	NA	0	NA
January	7,038	8,024	0	NA	0	NA	0	NA
February	7,443	7,283	0	NA	0	NA	0	NA
March	8,578	8,998	0	NA	0	NA	0	NA
April	9,218	10,590	0	NA	0	NA	0	NA
May	8,213	9,209	0	NA	0	NA	0	NA
June	7,187	8,600	0	NA	0	NA	0	NA
<b>Subtotal:</b>	<b>\$88,511</b>	<b>\$95,161</b>	<b>\$6,812</b>	<b>NA</b>	<b>\$6,812</b>	<b>-92.3%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	681	355	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$89,192</b>	<b>\$95,516</b>	<b>\$6,812</b>	<b>NA</b>	<b>\$6,812</b>	<b>-92.4%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$6,812
YTD Budget:	7,142
Dollars Over/Under:	(\$330)
Percent Over/Under:	-4.6%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$6,812
YTD Prior Year Actual:	6,664
Dollars Over/Under:	148
Percent Over/Under:	2.2%

**PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>TOTAL</b>	<b>2024-25</b>	<b>% Chg</b>	
	<b>(Act)</b>	<b>(Est)</b>	<b>(Est)</b>	<b>(Est)</b>	<b>(Est)</b>	<b>(Est)</b>	<b>(Est)</b>	<b>(Est)</b>	<b>(Est)</b>	<b>(Est)</b>	<b>(Est)</b>	<b>(Est)</b>	<b>(Act/Est)</b>	<b>Budget</b>	<b>from PY</b>	
															<b>Actuals</b>	
Advertising	223	141	135	183	186	320	179	108	128	163	105	121	<b>1,992</b>	1,992	-0.7%	
(% change from prior year)	-10.3%	-5.6%	0.8%	-5.3%	14.7%	123.5%	-27.7%	1.5%	-7.9%	-11.6%	-30.4%	-18.2%	<b>-0.7%</b>			
Construction Contracting	2,757	2,445	2,911	2,849	2,774	2,551	3,184	2,256	2,770	2,985	2,964	2,896	<b>33,342</b>	33,342	7.3%	
(% change from prior year)	2.2%	-0.3%	2.5%	-1.8%	1.4%	9.1%	23.4%	-4.0%	5.0%	18.7%	15.5%	17.1%	<b>7.3%</b>			
Hotel/Motel Lodging	1,543	1,589	1,513	1,942	2,594	2,553	2,186	2,882	3,818	4,271	3,226	2,499	<b>30,616</b>	30,616	11.8%	
(% change from prior year)	-0.4%	10.7%	20.3%	8.0%	7.3%	12.0%	21.6%	7.5%	14.4%	12.9%	11.6%	16.4%	<b>11.8%</b>			
Job Printing	72	34	35	40	53	34	37	38	42	39	36	34	<b>494</b>	494	-15.3%	
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	<b>-15.3%</b>			
Publishing	6	6	1	2	1	1	6	3	4	1	6	1	<b>38</b>	38	-42.5%	
(% change from prior year)	20.1%	262.0%	-51.6%	-3.4%	-15.1%	6.1%	-40.1%	-49.6%	-71.9%	38.0%	-73.4%	221.7%	<b>-42.5%</b>			
Restaurant and Bars	2,210	2,094	2,053	2,231	2,439	2,290	2,461	2,339	2,494	2,842	2,683	2,535	<b>28,671</b>	28,671	4.7%	
(% change from prior year)	4.0%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	<b>4.7%</b>			
Transportation	0	0	0	0	0	0	0	0	0	6	0	2	<b>8</b>	8	17.9%	
(% change from prior year)	-49.4%	-50.7%	-79.2%	-74.4%	-77.2%	-68.7%	-59.0%	-82.1%	-81.5%	2533.2%	-79.4%	-67.4%	<b>17.9%</b>			
Rounding Adjustment																
<b>Total</b>	<b>6,812</b>	<b>6,308</b>	<b>6,648</b>	<b>7,246</b>	<b>8,047</b>	<b>7,750</b>	<b>8,054</b>	<b>7,627</b>	<b>9,257</b>	<b>10,308</b>	<b>9,021</b>	<b>8,083</b>	<b>95,161</b>	<b>95,161</b>	<b>7.5%</b>	
(% change from prior year)	2.2%	2.9%	6.7%	2.1%	4.1%	11.1%	14.4%	2.5%	7.9%	11.8%	9.8%	12.5%	7.5%			
													<u>GASB</u>	355	355	-47.9%
													<u>Total</u>	<u>95,516</u>	<u>95,516</u>	<u>7.1%</u>

**SPORTS FACILITIES SALES TAX BY MONTH**  
(In Thousands)  
(1+11)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$1,822	\$2,009	\$1,925	5.7%	\$1,925	5.7%	\$0	NA
August	1,655	1,715	0	NA	0	NA	0	NA
September	1,523	1,698	0	NA	0	NA	0	NA
October	1,985	2,033	0	NA	0	NA	0	NA
November	2,658	2,722	0	NA	0	NA	0	NA
December	2,515	2,720	0	NA	0	NA	0	NA
January	2,116	2,299	0	NA	0	NA	0	NA
February	2,534	2,625	0	NA	0	NA	0	NA
March	3,199	3,467	0	NA	0	NA	0	NA
April	4,198	4,476	0	NA	0	NA	0	NA
May	3,191	3,737	0	NA	0	NA	0	NA
June	2,504	3,060	0	NA	0	NA	0	NA
<b>Subtotal:</b>	<b>\$29,900</b>	<b>\$32,561</b>	<b>\$1,925</b>	<b>NA</b>	<b>\$1,925</b>	<b>-93.6%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	32	107	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$29,932</b>	<b>\$32,668</b>	<b>\$1,925</b>	<b>-93.6%</b>	<b>\$1,925</b>	<b>-93.6%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$1,925
YTD Budget:	2,009
Dollars Over/Under:	(\$84)
Percent Over/Under:	-4.2%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$1,925
YTD Prior Year Actual:	1,822
Dollars Over/Under:	103
Percent Over/Under:	5.7%



**JET FUEL SALES TAX BY MONTH**  
**(In Thousands)**  
**(1+11)**

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$52	\$57	\$68	30.8%	\$68	30.8%	\$0	NA
August	41	49	0	NA	0	NA	0	NA
September	46	47	0	NA	0	NA	0	NA
October	47	47	0	NA	0	NA	0	NA
November	57	49	0	NA	0	NA	0	NA
December	51	62	0	NA	0	NA	0	NA
January	45	63	0	NA	0	NA	0	NA
February	197	254	0	NA	0	NA	0	NA
March	93	67	0	NA	0	NA	0	NA
April	126	127	0	NA	0	NA	0	NA
May	63	84	0	NA	0	NA	0	NA
June	53	57	0	NA	0	NA	0	NA
<b>Subtotal:</b>	<b>\$874</b>	<b>\$963</b>	<b>\$68</b>	<b>NA</b>	<b>\$68</b>	<b>-92.2%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	9	1	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$883</b>	<b>\$964</b>	<b>\$68</b>	<b>NA</b>	<b>\$68</b>	<b>-92.3%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$68
YTD Budget:	57
Dollars Over/Under:	\$11
Percent Over/Under:	19.3%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$68
YTD Prior Year Actual:	52
Dollars Over/Under:	\$16
Percent Over/Under:	30.8%





**TRANSPORTATION 2050 SALES TAX BY MONTH**  
(In Thousands)  
(1+11)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$30,316	\$31,504	\$31,611	4.3%	\$31,611	4.3%	\$0	NA
August	28,510	30,038	0	NA	0	NA	0	NA
September	29,439	30,110	0	NA	0	NA	0	NA
October	30,968	31,410	0	NA	0	NA	0	NA
November	31,102	30,949	0	NA	0	NA	0	NA
December	30,726	32,214	0	NA	0	NA	0	NA
January	35,000	37,590	0	NA	0	NA	0	NA
February	30,575	28,686	0	NA	0	NA	0	NA
March	30,594	29,343	0	NA	0	NA	0	NA
April	33,503	35,337	0	NA	0	NA	0	NA
May	32,033	33,080	0	NA	0	NA	0	NA
June	31,173	32,090	0	NA	0	NA	0	NA
<b>Subtotal:</b>	<b>\$373,941</b>	<b>\$382,351</b>	<b>\$31,611</b>	<b>NA</b>	<b>\$31,611</b>	<b>-91.5%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	2,239	(722)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$376,180</b>	<b>\$381,629</b>	<b>\$31,611</b>	<b>NA</b>	<b>\$31,611</b>	<b>-91.6%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$31,611
YTD Budget:	31,504
Dollars Over/Under:	\$107
Percent Over/Under:	0.3%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$31,611
YTD Prior Year Actual:	30,316
Dollars Over/Under:	1,295
Percent Over/Under:	4.3%

**TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	315	418	370	378	474	444	361	286	397	607	497	480	5,027	5,027	1.8%
(% change from prior year)	-10.2%	-0.7%	10.1%	-1.5%	-28.4%	10.6%	29.4%	-5.5%	1.4%	9.2%	25.6%	4.2%	1.8%		
Commercial Property Rental	2,378	2,252	2,156	2,405	2,336	2,343	2,506	2,288	2,223	2,682	2,372	2,776	28,717	28,717	0.1%
(% change from prior year)	2.1%	-1.4%	6.7%	-1.4%	-6.4%	4.1%	4.5%	0.3%	6.4%	-8.0%	3.0%	-4.3%	0.1%		
Construction Contracting	3,327	2,950	3,513	3,438	3,348	3,079	3,843	2,723	3,343	3,603	3,577	3,493	40,237	40,237	7.3%
(% change from prior year)	2.2%	-0.2%	2.6%	-1.8%	1.4%	9.2%	23.6%	-4.0%	5.1%	18.7%	15.5%	17.1%	7.3%		
Hotel/Motel Lodging	477	357	340	437	583	574	492	648	859	961	726	562	7,016	7,016	-16.9%
(% change from prior year)	-1.6%	-19.1%	-24.7%	-16.1%	-20.9%	-17.4%	-12.0%	-22.1%	-16.3%	-16.7%	-18.2%	-14.0%	-16.9%		
Job Printing	87	41	42	48	65	42	45	46	51	47	44	38	596	596	-15.3%
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	-15.3%		
Publishing	7	7	1	2	1	1	8	3	4	1	7	3	45	45	-42.5%
(% change from prior year)	20.1%	262.0%	-51.6%	-3.4%	-15.1%	6.1%	-40.1%	-49.6%	-71.9%	38.0%	-73.4%	221.7%	-42.5%		
Rentals of Personal Property	1,385	1,308	1,330	2,009	1,501	1,912	1,556	1,688	1,533	1,864	1,735	1,577	19,398	19,398	13.2%
(% change from prior year)	8.8%	5.5%	3.7%	39.3%	1.7%	43.6%	4.3%	18.0%	8.8%	8.7%	7.2%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	2,027	1,594	1,683	1,752	1,605	1,815	1,942	0	0	0	0	0	12,418	12,418	-45.2%
(% change from prior year)	13.0%	-8.0%	-5.7%	-11.6%	-8.6%	-9.7%	-11.7%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	2,667	2,527	2,478	2,692	2,943	2,764	2,970	2,823	3,010	3,430	3,238	3,059	34,601	34,601	4.7%
(% change from prior year)	4.0%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	4.7%		
Retail Sales	13,343	13,953	13,521	13,685	13,706	13,902	17,370	13,822	13,358	15,364	14,879	14,105	171,008	171,008	7.4%
(% change from prior year)	2.1%	-1.8%	6.4%	0.8%	10.8%	4.8%	11.1%	6.4%	8.5%	17.3%	11.9%	11.1%	7.4%		
Transportation	0	0	0	0	0	0	0	0	0	7	0	3	10	10	17.9%
(% change from prior year)	-49.4%	-50.7%	-79.2%	-74.4%	-77.2%	-68.7%	-59.0%	-82.1%	-81.5%	2533.2%	-79.4%	-67.4%	17.9%		
Use Tax	1,235	239	888	766	798	824	1,264	880	919	947	877	875	10,512	10,512	5.8%
(% change from prior year)	27.8%	-119.4%	-6.8%	310.2%	-27.1%	-20.9%	-20.7%	-15.8%	-17.3%	-14.6%	-14.4%	-15.9%	5.8%		
Rounding Adjustment															
<b>Total</b>	<b>27,249</b>	<b>25,646</b>	<b>26,322</b>	<b>27,612</b>	<b>27,360</b>	<b>27,700</b>	<b>32,357</b>	<b>25,207</b>	<b>25,697</b>	<b>29,513</b>	<b>27,952</b>	<b>26,971</b>	<b>329,587</b>	<b>329,587</b>	<b>2.2%</b>
(% change from prior year)	4.3%	4.4%	3.7%	3.4%	2.1%	4.6%	7.2%	-4.4%	-2.6%	2.2%	1.2%	0.4%	2.2%		

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

GASB	(623)	(623)	-132.3%
<b>Total</b>	<b>328,964</b>	<b>328,964</b>	<b>1.4%</b>

**TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	50	67	59	60	76	71	58	46	64	97	80	77	805	805	1.8%
(% change from prior year)	-10.2%	-0.7%	10.0%	-1.5%	-28.4%	10.6%	29.4%	-5.5%	1.4%	9.2%	25.6%	4.2%	1.8%		
Commercial Property Rental	381	361	345	385	374	375	401	366	356	429	380	444	4,597	4,597	0.1%
(% change from prior year)	2.1%	-1.2%	6.7%	-1.4%	-6.4%	4.1%	4.5%	0.3%	6.4%	-8.0%	3.0%	-4.3%	0.1%		
Construction Contracting	533	472	562	550	536	493	615	436	535	577	573	560	6,442	6,442	7.3%
(% change from prior year)	2.2%	-0.2%	2.6%	-1.8%	1.4%	9.2%	23.6%	-4.0%	5.1%	18.7%	15.5%	17.1%	7.3%		
Hotel/Motel Lodging	76	57	54	70	93	92	79	104	137	154	116	91	1,123	1,123	-16.9%
(% change from prior year)	-1.6%	-19.1%	-24.7%	-16.1%	-20.9%	-17.4%	-12.0%	-22.1%	-16.3%	-16.7%	-18.2%	-14.0%	-16.9%		
Job Printing	14	7	7	8	10	7	7	7	8	7	7	6	95	95	-15.3%
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	-15.3%		
Publishing	1	1	0	0	0	0	1	1	1	0	1	1	7	7	-42.5%
(% change from prior year)	20.1%	262.0%	-51.6%	-3.4%	-15.1%	6.1%	-40.1%	-49.6%	-71.9%	38.0%	-73.4%	221.7%	-42.5%		
Rentals of Personal Property	222	209	213	322	240	306	249	270	245	298	278	253	3,105	3,105	13.2%
(% change from prior year)	8.8%	5.5%	3.7%	39.3%	1.7%	43.6%	4.3%	18.0%	8.8%	8.7%	7.2%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	325	255	269	281	257	291	311	0	0	0	0	0	1,989	1,989	-45.1%
(% change from prior year)	13.2%	-7.9%	-5.8%	-11.8%	-8.5%	-9.7%	-11.7%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	427	405	397	431	471	442	476	452	482	549	518	489	5,539	5,539	4.7%
(% change from prior year)	4.1%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	4.7%		
Retail Sales	2,136	2,234	2,165	2,191	2,194	2,226	2,781	2,213	2,139	2,460	2,382	2,256	27,377	27,377	7.4%
(% change from prior year)	2.1%	-1.8%	6.4%	0.8%	10.8%	4.8%	11.1%	6.4%	8.5%	17.3%	11.9%	11.1%	7.4%		
Transportation	0	0	0	0	0	0	0	0	0	1	0	1	2	2	17.9%
(% change from prior year)	-49.4%	-50.7%	-79.2%	-74.4%	-77.2%	-68.7%	-59.0%	-82.1%	-81.5%	2533.2%	-79.4%	-67.4%	17.9%		
Use Tax	198	38	142	123	128	132	202	141	147	152	140	140	1,683	1,683	5.8%
(% change from prior year)	27.8%	-119.4%	-6.9%	300.9%	-27.1%	-20.9%	-20.7%	-15.8%	-17.3%	-14.6%	-14.4%	-15.9%	5.8%		
Rounding Adjustment															
<b>Total</b>	<b>4,362</b>	<b>4,106</b>	<b>4,213</b>	<b>4,421</b>	<b>4,379</b>	<b>4,435</b>	<b>5,180</b>	<b>4,036</b>	<b>4,114</b>	<b>4,724</b>	<b>4,475</b>	<b>4,318</b>	<b>52,765</b>	<b>52,765</b>	<b>2.3%</b>
(% change from prior year)	4.3%	4.4%	3.7%	3.4%	2.0%	4.6%	7.2%	-4.3%	-2.6%	2.2%	1.2%	0.4%	2.3%		

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

<u>GASB</u>	(99)	(99)	-131.9%
<u>Total</u>	<u>52,666</u>	<u>52,666</u>	<u>1.4%</u>

**PARKS & PRESERVES SALES TAX BY MONTH**  
(In Thousands)  
(1+11)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$4,440	\$4,615	\$4,609	3.8%	\$4,609	3.8%	\$0	NA
August	4,184	4,402	0	NA	0	NA	0	NA
September	4,307	4,417	0	NA	0	NA	0	NA
October	4,535	4,601	0	NA	0	NA	0	NA
November	4,545	4,536	0	NA	0	NA	0	NA
December	4,502	4,716	0	NA	0	NA	0	NA
January	5,130	5,520	0	NA	0	NA	0	NA
February	4,455	4,212	0	NA	0	NA	0	NA
March	4,459	4,305	0	NA	0	NA	0	NA
April	4,885	5,182	0	NA	0	NA	0	NA
May	4,684	4,854	0	NA	0	NA	0	NA
June	4,555	4,709	0	NA	0	NA	0	NA
<b>Subtotal:</b>	<b>\$54,677</b>	<b>\$56,069</b>	<b>\$4,609</b>	<b>NA</b>	<b>\$4,609</b>	<b>-91.6%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	330	(64)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$55,007</b>	<b>\$56,005</b>	<b>\$4,609</b>	<b>NA</b>	<b>\$4,609</b>	<b>-91.6%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$4,609
YTD Budget:	4,615
Dollars Over/Under:	(\$6)
Percent Over/Under:	-0.1%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$4,609
YTD Prior Year Actual:	4,440
Dollars Over/Under:	169
Percent Over/Under:	3.8%

**PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	31	42	37	38	47	44	36	28	39	60	49	49	500	500	1.8%
(% change from prior year)	-10.2%	-0.7%	10.1%	-1.5%	-28.4%	10.6%	29.4%	-5.5%	1.4%	9.2%	25.6%	4.2%	1.8%		
Commercial Property Rental	237	224	214	239	232	233	249	227	221	267	236	277	2,856	2,856	0.0%
(% change from prior year)	2.1%	-1.5%	6.7%	-1.4%	-6.4%	4.1%	4.5%	0.3%	6.4%	-8.0%	3.0%	-4.3%	0.0%		
Construction Contracting	331	293	349	342	333	306	382	271	332	358	356	348	4,001	4,001	7.3%
(% change from prior year)	2.2%	-0.3%	2.5%	-1.8%	1.4%	9.1%	23.4%	-4.0%	5.0%	18.7%	15.5%	17.1%	7.3%		
Hotel/Motel Lodging	47	36	34	43	58	57	49	64	85	96	72	57	698	698	-16.9%
(% change from prior year)	-1.6%	-19.1%	-24.7%	-16.1%	-20.9%	-17.4%	-12.0%	-22.1%	-16.3%	-16.7%	-18.2%	-14.0%	-16.9%		
Job Printing	9	4	4	5	6	4	4	5	5	5	4	4	59	59	-15.3%
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	-15.3%		
Publishing	1	1	0	0	0	0	1	0	0	0	1	1	5	5	-42.5%
(% change from prior year)	20.1%	262.0%	-51.6%	-3.4%	-15.1%	6.1%	-40.1%	-49.6%	-71.9%	38.0%	-73.4%	221.7%	-42.5%		
Rentals of Personal Property	138	130	132	200	149	190	155	168	152	185	173	157	1,929	1,929	13.2%
(% change from prior year)	8.8%	5.5%	3.7%	39.3%	1.7%	43.6%	4.3%	18.0%	8.8%	8.7%	7.2%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	202	158	167	174	160	180	193	0	0	0	0	0	1,235	1,235	-45.1%
(% change from prior year)	13.5%	-7.9%	-5.5%	-11.6%	-8.8%	-9.8%	-11.9%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	265	251	246	268	293	275	295	281	299	341	322	305	3,441	3,441	4.7%
(% change from prior year)	4.0%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	4.7%		
Retail Sales	1,375	1,453	1,408	1,425	1,427	1,448	1,809	1,439	1,391	1,600	1,549	1,467	17,791	17,791	8.0%
(% change from prior year)	1.4%	-1.1%	7.2%	1.3%	11.4%	5.2%	11.7%	7.7%	9.6%	18.0%	12.3%	11.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	1	0	0	1	1	17.9%
(% change from prior year)	-49.4%	-50.7%	-79.2%	-74.4%	-77.2%	-68.7%	-59.0%	-82.1%	-81.5%	2533.2%	-79.4%	-67.4%	17.9%		
Use Tax	130	26	95	82	86	89	136	95	99	102	94	93	1,127	1,127	3.1%
(% change from prior year)	25.1%	-122.8%	-9.8%	191.3%	-27.6%	-22.2%	-20.2%	-14.9%	-16.5%	-11.9%	-13.3%	-15.8%	3.1%		
Rounding Adjustment															
<b>Total</b>	<b>2,765</b>	<b>2,618</b>	<b>2,686</b>	<b>2,816</b>	<b>2,791</b>	<b>2,826</b>	<b>3,309</b>	<b>2,578</b>	<b>2,623</b>	<b>3,015</b>	<b>2,856</b>	<b>2,758</b>	<b>33,641</b>	<b>33,641</b>	<b>2.5%</b>
(% change from prior year)	3.8%	4.3%	4.0%	3.5%	2.3%	4.6%	7.5%	-3.6%	-1.9%	2.9%	1.6%	0.9%	2.5%		

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

GASB	(38)	(38)	-119.2%
<b>Total</b>	<b>33,603</b>	<b>33,603</b>	<b>1.8%</b>

**PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	21	28	25	25	31	29	24	19	26	40	33	32	<b>333</b>	333	1.8%
(% change from prior year)	-10.2%	-0.7%	10.1%	-1.5%	-28.4%	10.6%	29.4%	-5.5%	1.4%	9.2%	25.6%	4.2%	<b>1.8%</b>		
Commercial Property Rental	158	149	143	159	155	155	166	152	147	178	157	185	<b>1,904</b>	1,904	0.0%
(% change from prior year)	2.1%	-1.5%	6.7%	-1.4%	-6.4%	4.1%	4.5%	0.3%	6.4%	-8.0%	3.0%	-4.3%	<b>0.0%</b>		
Construction Contracting	221	196	233	228	222	204	255	181	222	239	237	229	<b>2,667</b>	2,667	7.3%
(% change from prior year)	2.2%	-0.3%	2.5%	-1.8%	1.4%	9.1%	23.4%	-4.0%	5.0%	18.7%	15.5%	17.1%	<b>7.3%</b>		
Hotel/Motel Lodging	32	24	23	29	39	38	33	43	57	64	48	35	<b>465</b>	465	-16.9%
(% change from prior year)	-1.6%	-19.1%	-24.7%	-16.1%	-20.9%	-17.4%	-12.0%	-22.1%	-16.3%	-16.7%	-18.2%	-14.0%	<b>-16.9%</b>		
Job Printing	6	3	3	3	4	3	3	3	3	3	3	3	<b>40</b>	40	-15.3%
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	<b>-15.3%</b>		
Publishing	0	0	0	0	0	0	1	0	0	0	0	2	<b>3</b>	3	-42.5%
(% change from prior year)	20.1%	262.0%	-51.6%	-3.4%	-15.1%	6.1%	-40.1%	-49.6%	-71.9%	38.0%	-73.4%	221.7%	<b>-42.5%</b>		
Rentals of Personal Property	92	87	88	133	99	127	103	112	102	124	115	104	<b>1,286</b>	1,286	13.2%
(% change from prior year)	8.8%	5.5%	3.7%	39.3%	1.7%	43.6%	4.3%	18.0%	8.8%	8.7%	7.2%	10.7%	<b>13.2%</b>		
Residential Property Rental <sup>1/</sup>	134	106	112	116	106	120	129	0	0	0	0	0	<b>823</b>	823	-45.2%
(% change from prior year)	12.6%	-8.1%	-5.4%	-11.3%	-8.2%	-9.5%	-11.8%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	<b>-45.2%</b>		
Restaurant and Bars	177	168	164	178	195	183	197	187	200	227	215	203	<b>2,294</b>	2,294	4.7%
(% change from prior year)	4.0%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	<b>4.7%</b>		
Retail Sales	916	969	939	950	951	965	1,206	959	927	1,066	1,033	980	<b>11,861</b>	11,861	8.0%
(% change from prior year)	1.4%	-1.1%	7.2%	1.3%	11.4%	5.2%	11.7%	7.7%	9.6%	18.0%	12.3%	11.7%	<b>8.0%</b>		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	<b>1</b>	1	17.9%
(% change from prior year)	-49.4%	-50.7%	-79.2%	-74.4%	-77.2%	-68.7%	-59.0%	-82.1%	-81.5%	2533.2%	-79.4%	-67.4%	<b>17.9%</b>		
Use Tax	87	17	64	55	57	59	91	63	66	68	63	61	<b>751</b>	751	3.1%
(% change from prior year)	25.1%	-122.8%	-9.8%	191.3%	-27.6%	-22.2%	-20.2%	-14.9%	-16.5%	-11.9%	-13.3%	-15.8%	<b>3.1%</b>		
Rounding Adjustment															
<b>Total</b>	<b>1,843</b>	<b>1,747</b>	<b>1,794</b>	<b>1,876</b>	<b>1,859</b>	<b>1,883</b>	<b>2,208</b>	<b>1,719</b>	<b>1,750</b>	<b>2,009</b>	<b>1,904</b>	<b>1,835</b>	<b>22,428</b>	<b>22,428</b>	<b>2.5%</b>
(% change from prior year)	3.8%	4.3%	4.1%	3.4%	2.3%	4.6%	7.6%	-3.5%	-1.9%	2.8%	1.6%	0.7%	2.5%		

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

GASB	(26)	(26)	-119.7%
<b>Total</b>	<b>22,402</b>	<b>22,402</b>	<b>1.8%</b>

**NEIGHBORHOOD PROTECTION SALES TAX BY MONTH**  
(In Thousands)  
(1+11)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$4,439	\$4,617	\$4,608	3.8%	\$4,608	3.8%	\$0	NA
August	4,184	4,401	0	NA	0	NA	0	NA
September	4,307	4,417	0	NA	0	NA	0	NA
October	4,535	4,601	0	NA	0	NA	0	NA
November	4,545	4,534	0	NA	0	NA	0	NA
December	4,501	4,717	0	NA	0	NA	0	NA
January	5,129	5,518	0	NA	0	NA	0	NA
February	4,455	4,213	0	NA	0	NA	0	NA
March	4,459	4,304	0	NA	0	NA	0	NA
April	4,884	5,185	0	NA	0	NA	0	NA
May	4,684	4,853	0	NA	0	NA	0	NA
June	4,555	4,709	0	NA	0	NA	0	NA
<b>Subtotal:</b>	<b>\$54,677</b>	<b>\$56,068</b>	<b>\$4,608</b>	<b>NA</b>	<b>\$4,608</b>	<b>-91.6%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	333	(66)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$55,010</b>	<b>\$56,002</b>	<b>\$4,608</b>	<b>NA</b>	<b>\$4,608</b>	<b>-91.6%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$4,608
YTD Budget:	4,617
Dollars Over/Under:	(\$10)
Percent Over/Under:	-0.2%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$4,608
YTD Prior Year Actual:	4,439
Dollars Over/Under:	169
Percent Over/Under:	3.8%

**NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	3	3	3	3	4	4	3	2	3	5	4	5	42	42	1.8%
(% change from prior year)	-10.2%	-0.7%	10.1%	-1.5%	-28.4%	10.6%	29.4%	-5.5%	1.4%	9.2%	25.6%	4.2%	1.8%		
Commercial Property Rental	20	19	18	20	19	19	21	19	18	22	20	23	238	238	0.0%
(% change from prior year)	2.1%	-1.5%	6.7%	-1.4%	-6.4%	4.1%	4.5%	0.3%	6.4%	-8.0%	3.0%	-4.3%	0.0%		
Construction Contracting	28	24	29	28	28	26	32	23	28	30	30	27	333	333	7.3%
(% change from prior year)	2.2%	-0.3%	2.5%	-1.8%	1.4%	9.1%	23.4%	-4.0%	5.0%	18.7%	15.5%	17.1%	7.3%		
Hotel/Motel Lodging	4	3	3	4	5	5	4	5	7	8	6	4	58	58	-16.9%
(% change from prior year)	-1.6%	-19.1%	-24.7%	-16.1%	-20.9%	-17.4%	-12.0%	-22.1%	-16.3%	-16.7%	-18.2%	-14.0%	-16.9%		
Job Printing	1	0	0	0	1	0	0	0	0	0	0	3	5	5	-15.3%
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	-15.3%		
Rentals of Personal Property	11	11	11	17	12	16	13	14	13	15	14	14	161	161	13.2%
(% change from prior year)	8.8%	5.5%	3.7%	39.3%	1.7%	43.6%	4.3%	18.0%	8.8%	8.7%	7.2%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	17	13	14	15	13	15	16	0	0	0	0	0	103	103	-45.2%
(% change from prior year)	10.0%	-5.2%	-6.6%	-8.8%	-10.9%	-11.1%	-10.2%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	22	21	21	22	24	23	25	23	25	28	27	26	287	287	4.7%
(% change from prior year)	4.0%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	4.7%		
Retail Sales	115	121	117	119	119	121	151	120	116	133	129	122	1,483	1,483	8.0%
(% change from prior year)	1.4%	-1.1%	7.2%	1.3%	11.4%	5.2%	11.7%	7.7%	9.6%	18.0%	12.3%	11.7%	8.0%		
Use Tax	11	2	8	7	7	7	11	8	8	8	8	9	94	94	3.1%
(% change from prior year)	25.1%	-122.8%	-9.8%	191.3%	-27.6%	-22.2%	-20.2%	-14.9%	-16.5%	-11.9%	-13.3%	-15.8%	3.1%		
Rounding Adjustment															
<b>Total</b>	<b>230</b>	<b>217</b>	<b>224</b>	<b>235</b>	<b>232</b>	<b>236</b>	<b>276</b>	<b>214</b>	<b>218</b>	<b>249</b>	<b>238</b>	<b>233</b>	<b>2,803</b>	<b>2,803</b>	<b>2.5%</b>
(% change from prior year)	3.7%	4.0%	4.2%	3.3%	2.4%	4.9%	7.9%	-4.0%	-2.2%	2.0%	1.7%	2.2%	2.5%		

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

GASB	(3)	(3)	-117.6%
<b>Total</b>	<b>2,800</b>	<b>2,800</b>	<b>1.8%</b>



**NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	13	17	15	16	20	18	15	12	16	25	21	20	<b>208</b>	208	1.8%
(% change from prior year)	-10.2%	-0.7%	10.1%	-1.5%	-28.4%	10.6%	29.4%	-5.5%	1.4%	9.2%	25.6%	4.2%	<b>1.8%</b>		
Commercial Property Rental	99	93	89	100	97	97	104	95	92	111	98	115	<b>1,190</b>	1,190	0.0%
(% change from prior year)	2.1%	-1.5%	6.7%	-1.4%	-6.4%	4.1%	4.5%	0.3%	6.4%	-8.0%	3.0%	-4.3%	<b>0.0%</b>		
Construction Contracting	138	122	146	142	139	128	159	113	139	149	148	144	<b>1,667</b>	1,667	7.3%
(% change from prior year)	2.2%	-0.3%	2.5%	-1.8%	1.4%	9.1%	23.4%	-4.0%	5.0%	18.7%	15.5%	17.1%	<b>7.3%</b>		
Hotel/Motel Lodging	20	15	14	18	24	24	20	27	36	40	30	23	<b>291</b>	291	-16.9%
(% change from prior year)	-1.6%	-19.1%	-24.7%	-16.1%	-20.9%	-17.4%	-12.0%	-22.1%	-16.3%	-16.7%	-18.2%	-14.0%	<b>-16.9%</b>		
Job Printing	4	2	2	2	3	2	2	2	2	2	2	0	<b>25</b>	25	-15.3%
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	<b>-15.3%</b>		
Publishing	0	0	0	0	0	0	0	0	0	0	0	2	<b>2</b>	2	-42.5%
(% change from prior year)	20.1%	262.0%	-51.6%	-3.4%	-15.1%	6.1%	-40.1%	-49.6%	-71.9%	38.0%	-73.4%	221.7%	<b>-42.5%</b>		
Rentals of Personal Property	57	54	55	83	62	79	64	70	64	77	72	67	<b>804</b>	804	13.2%
(% change from prior year)	8.8%	5.5%	3.7%	39.3%	1.7%	43.6%	4.3%	18.0%	8.8%	8.7%	7.2%	10.7%	<b>13.2%</b>		
Residential Property Rental <sup>1/</sup>	84	66	70	73	67	75	81	0	0	0	0	0	<b>515</b>	515	-45.1%
(% change from prior year)	13.0%	-8.1%	-5.6%	-11.3%	-8.7%	-9.2%	-11.4%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	<b>-45.1%</b>		
Restaurant and Bars	111	105	103	112	122	114	123	117	125	142	134	126	<b>1,434</b>	1,434	4.7%
(% change from prior year)	4.0%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	<b>4.7%</b>		
Retail Sales	573	605	587	594	595	603	754	600	580	667	646	609	<b>7,413</b>	7,413	8.0%
(% change from prior year)	1.4%	-1.1%	7.2%	1.3%	11.4%	5.2%	11.7%	7.7%	9.6%	18.0%	12.3%	11.7%	<b>8.0%</b>		
Use Tax	54	11	40	34	36	37	57	39	41	42	39	40	<b>470</b>	470	3.1%
(% change from prior year)	25.1%	-122.8%	-9.8%	191.3%	-27.6%	-22.2%	-20.2%	-14.9%	-16.5%	-11.9%	-13.3%	-15.8%	<b>3.1%</b>		
Rounding Adjustment															
<b>Total</b>	<b>1,152</b>	<b>1,090</b>	<b>1,121</b>	<b>1,174</b>	<b>1,165</b>	<b>1,177</b>	<b>1,379</b>	<b>1,075</b>	<b>1,095</b>	<b>1,255</b>	<b>1,190</b>	<b>1,146</b>	<b>14,017</b>	<b>14,017</b>	<b>2.5%</b>
(% change from prior year)	3.8%	4.2%	4.1%	3.5%	2.5%	4.7%	7.5%	-3.5%	-1.8%	2.8%	1.6%	0.6%	2.5%		

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

GASB	(17)	(17)	-120.2%
<b>Total</b>	<b>14,000</b>	<b>14,000</b>	<b>1.8%</b>

**NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	36	48	43	44	55	51	42	33	46	70	58	57	583	583	1.8%
(% change from prior year)	-10.2%	-0.7%	10.1%	-1.5%	-28.4%	10.6%	29.4%	-5.5%	1.4%	9.2%	25.6%	4.2%	1.8%		
Commercial Property Rental	276	261	250	279	271	272	291	265	258	311	275	322	3,331	3,331	0.0%
(% change from prior year)	2.1%	-1.5%	6.7%	-1.4%	-6.4%	4.1%	4.5%	0.3%	6.4%	-8.0%	3.0%	-4.3%	0.0%		
Construction Contracting	386	342	408	399	388	357	446	316	388	418	415	405	4,668	4,668	7.3%
(% change from prior year)	2.2%	-0.3%	2.5%	-1.8%	1.4%	9.1%	23.4%	-4.0%	5.0%	18.7%	15.5%	17.1%	7.3%		
Hotel/Motel Lodging	55	41	39	51	68	67	57	75	100	111	84	66	814	814	-16.9%
(% change from prior year)	-1.6%	-19.1%	-24.7%	-16.1%	-20.9%	-17.4%	-12.0%	-22.1%	-16.3%	-16.7%	-18.2%	-14.0%	-16.9%		
Job Printing	10	5	5	6	7	5	5	5	6	5	5	5	69	69	-15.3%
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	-15.3%		
Publishing	1	1	0	0	0	0	1	0	1	0	1	0	5	5	-42.5%
(% change from prior year)	20.1%	262.0%	-51.6%	-3.4%	-15.1%	6.1%	-40.1%	-49.6%	-71.9%	38.0%	-73.4%	221.7%	-42.5%		
Rentals of Personal Property	161	152	154	233	174	222	180	196	178	216	201	183	2,250	2,250	13.2%
(% change from prior year)	8.8%	5.5%	3.7%	39.3%	1.7%	43.6%	4.3%	18.0%	8.8%	8.7%	7.2%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	235	185	195	203	186	211	225	0	0	0	0	0	1,441	1,441	-45.1%
(% change from prior year)	13.0%	-8.0%	-5.6%	-11.6%	-8.7%	-9.6%	-11.6%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.1%		
Restaurant and Bars	309	293	287	312	341	321	345	328	349	398	376	355	4,014	4,014	4.7%
(% change from prior year)	4.0%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	4.7%		
Retail Sales	1,604	1,695	1,643	1,662	1,665	1,689	2,110	1,679	1,623	1,866	1,807	1,714	20,757	20,757	8.0%
(% change from prior year)	1.4%	-1.1%	7.2%	1.3%	11.4%	5.2%	11.7%	7.7%	9.6%	18.0%	12.3%	11.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	1	0	0	1	1	17.9%
(% change from prior year)	-49.4%	-50.7%	-79.2%	-74.4%	-77.2%	-68.7%	-59.0%	-82.1%	-81.5%	2533.2%	-79.4%	-67.4%	17.9%		
Use Tax	152	30	111	96	100	103	158	110	115	119	110	111	1,315	1,315	3.1%
(% change from prior year)	25.1%	-122.8%	-9.8%	191.3%	-27.6%	-22.2%	-20.2%	-14.9%	-16.5%	-11.9%	-13.3%	-15.8%	3.1%		
Rounding Adjustment															
<b>Total</b>	<b>3,225</b>	<b>3,053</b>	<b>3,135</b>	<b>3,285</b>	<b>3,255</b>	<b>3,298</b>	<b>3,860</b>	<b>3,007</b>	<b>3,064</b>	<b>3,515</b>	<b>3,332</b>	<b>3,218</b>	<b>39,248</b>	<b>39,248</b>	<b>2.5%</b>
(% change from prior year)	3.8%	4.2%	4.0%	3.5%	2.3%	4.7%	7.5%	-3.6%	-1.8%	2.8%	1.6%	0.9%	2.5%		

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

GASB	(46)	(46)	-119.8%
<b>Total</b>	<b>39,202</b>	<b>39,202</b>	<b>1.8%</b>

**CAPITAL CONSTRUCTION SALES TAX BY MONTH**  
(In Thousands)  
(1+11)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$590	\$685	\$621	5.3%	\$621	5.3%	\$0	NA
August	596	644	0	NA	0	NA	0	NA
September	597	631	0	NA	0	NA	0	NA
October	605	619	0	NA	0	NA	0	NA
November	582	650	0	NA	0	NA	0	NA
December	577	593	0	NA	0	NA	0	NA
January	633	621	0	NA	0	NA	0	NA
February	603	576	0	NA	0	NA	0	NA
March	577	611	0	NA	0	NA	0	NA
April	610	712	0	NA	0	NA	0	NA
May	596	622	0	NA	0	NA	0	NA
June	588	540	0	NA	0	NA	0	NA
<b>Subtotal:</b>	<b>\$7,156</b>	<b>\$7,504</b>	<b>\$621</b>	<b>NA</b>	<b>\$621</b>	<b>-91.3%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	172	(2)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$7,328</b>	<b>\$7,502</b>	<b>\$621</b>	<b>NA</b>	<b>\$621</b>	<b>-91.5%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$621
YTD Budget:	685
Dollars Over/Under:	(\$64)
Percent Over/Under:	-9.3%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$621
YTD Prior Year Actual:	590
Dollars Over/Under:	31
Percent Over/Under:	5.3%



**PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH**  
(In Thousands)  
(1+11)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$2,711	\$2,908	\$3,092	14.1%	\$3,092	14.1%	\$0	NA
August	10	3,485	0	NA	0	NA	0	NA
September	224	3,614	0	NA	0	NA	0	NA
October	3,736	3,479	0	NA	0	NA	0	NA
November	2,849	2,857	0	NA	0	NA	0	NA
December	2,261	2,217	0	NA	0	NA	0	NA
January	8,067	2,208	0	NA	0	NA	0	NA
February	1,924	2,614	0	NA	0	NA	0	NA
March	2,510	2,377	0	NA	0	NA	0	NA
April	1,858	2,403	0	NA	0	NA	0	NA
May	2,473	2,302	0	NA	0	NA	0	NA
June	2,310	2,623	0	NA	0	NA	0	NA
<b>Subtotal:</b>	<b>\$30,933</b>	<b>\$33,087</b>	<b>\$3,092</b>	<b>NA</b>	<b>\$3,092</b>	<b>-90.0%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	326	44	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$31,258</b>	<b>\$33,131</b>	<b>\$3,092</b>	<b>NA</b>	<b>\$3,092</b>	<b>-90.1%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$3,092
YTD Budget:	2,908
Dollars Over/Under:	\$184
Percent Over/Under:	6.3%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$3,092
YTD Prior Year Actual:	2,711
Dollars Over/Under:	381
Percent Over/Under:	14.1%





**2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH**  
(In Thousands)  
(1+11)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$8,879	\$9,234	\$9,216	3.8%	\$9,216	3.8%	\$0	NA
August	8,368	8,803	0	NA	0	NA	0	NA
September	8,614	8,831	0	NA	0	NA	0	NA
October	9,069	9,204	0	NA	0	NA	0	NA
November	9,090	9,070	0	NA	0	NA	0	NA
December	9,003	9,434	0	NA	0	NA	0	NA
January	10,259	11,038	0	NA	0	NA	0	NA
February	8,909	8,428	0	NA	0	NA	0	NA
March	8,918	8,608	0	NA	0	NA	0	NA
April	9,769	10,368	0	NA	0	NA	0	NA
May	9,368	9,709	0	NA	0	NA	0	NA
June	9,109	9,413	0	NA	0	NA	0	NA
<b>Subtotal:</b>	<b>\$109,355</b>	<b>\$112,139</b>	<b>\$9,216</b>	<b>NA</b>	<b>\$9,216</b>	<b>-91.6%</b>	<b>\$0</b>	<b>NA</b>
Year End Adjustment	662	(131)	0	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$110,017</b>	<b>\$112,008</b>	<b>\$9,216</b>	<b>NA</b>	<b>\$9,216</b>	<b>-91.6%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$9,216
YTD Budget:	9,234
Dollars Over/Under:	(\$18)
Percent Over/Under:	-0.2%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$9,216
YTD Prior Year Actual:	8,879
Dollars Over/Under:	337
Percent Over/Under:	3.8%



**PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	21	28	25	25	31	29	24	19	26	40	33	32	333	333	1.8%
(% change from prior year)	-10.2%	-0.7%	10.1%	-1.5%	-28.4%	10.6%	29.4%	-5.5%	1.4%	9.2%	25.6%	4.2%	1.8%		
Commercial Property Rental	158	149	143	159	155	155	166	152	147	178	157	185	1,904	1,904	0.0%
(% change from prior year)	2.1%	-1.5%	6.7%	-1.4%	-6.4%	4.1%	4.5%	0.3%	6.4%	-8.0%	3.0%	-4.3%	0.0%		
Construction Contracting	221	196	233	228	222	204	255	181	222	239	237	229	2,667	2,667	7.3%
(% change from prior year)	2.2%	-0.3%	2.5%	-1.8%	1.4%	9.1%	23.4%	-4.0%	5.0%	18.7%	15.5%	17.1%	7.3%		
Hotel/Motel Lodging	32	24	23	29	39	38	33	43	57	64	48	35	465	465	-16.9%
(% change from prior year)	-1.6%	-19.1%	-24.7%	-16.1%	-20.9%	-17.4%	-12.0%	-22.1%	-16.3%	-16.7%	-18.2%	-14.0%	-16.9%		
Job Printing	6	3	3	3	4	3	3	3	3	3	3	3	40	40	-15.3%
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	-15.3%		
Publishing	0	0	0	0	0	0	1	0	0	0	0	2	3	3	-42.5%
(% change from prior year)	20.1%	262.0%	-51.6%	-3.4%	-15.1%	6.1%	-40.1%	-49.6%	-71.9%	38.0%	-73.4%	221.7%	-42.5%		
Rentals of Personal Property	92	87	88	133	99	127	103	112	102	124	115	104	1,286	1,286	13.2%
(% change from prior year)	8.8%	5.5%	3.7%	39.3%	1.7%	43.6%	4.3%	18.0%	8.8%	8.7%	7.2%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	134	106	112	116	106	120	129	0	0	0	0	0	823	823	-45.2%
(% change from prior year)	12.6%	-8.1%	-5.4%	-11.3%	-8.2%	-9.5%	-11.8%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	177	168	164	178	195	183	197	187	200	227	215	203	2,294	2,294	4.7%
(% change from prior year)	4.0%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	4.7%		
Retail Sales	916	969	939	950	951	965	1,206	959	927	1,066	1,033	980	11,861	11,861	8.0%
(% change from prior year)	1.4%	-1.1%	7.2%	1.3%	11.4%	5.2%	11.7%	7.7%	9.6%	18.0%	12.3%	11.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	17.9%
(% change from prior year)	-49.4%	-50.7%	-79.2%	-74.4%	-77.2%	-68.7%	-59.0%	-82.1%	-81.5%	2533.2%	-79.4%	-67.4%	17.9%		
Use Tax	87	17	64	55	57	59	91	63	66	68	63	61	751	751	3.1%
(% change from prior year)	25.1%	-122.8%	-9.8%	191.3%	-27.6%	-22.2%	-20.2%	-14.9%	-16.5%	-11.9%	-13.3%	-15.8%	3.1%		
Rounding Adjustment															
<b>Total</b>	<b>1,843</b>	<b>1,747</b>	<b>1,794</b>	<b>1,876</b>	<b>1,859</b>	<b>1,883</b>	<b>2,208</b>	<b>1,719</b>	<b>1,750</b>	<b>2,009</b>	<b>1,904</b>	<b>1,835</b>	<b>22,428</b>	<b>22,428</b>	<b>2.5%</b>
(% change from prior year)	3.8%	4.3%	4.1%	3.4%	2.3%	4.6%	7.6%	-3.5%	-1.9%	2.8%	1.6%	0.7%	2.5%		

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

GASB	(26)	(26)	-119.7%
<b>Total</b>	<b>22,402</b>	<b>22,402</b>	<b>1.8%</b>

**PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(1+11)**  
**(000'S)**

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	83	111	98	100	126	118	96	76	105	161	132	127	1,333	1,333	1.8%
(% change from prior year)	-10.2%	-0.7%	10.1%	-1.5%	-28.4%	10.6%	29.4%	-5.5%	1.4%	9.2%	25.6%	4.2%	1.8%		
Commercial Property Rental	631	597	572	638	619	621	665	607	589	711	629	736	7,615	7,615	0.0%
(% change from prior year)	2.1%	-1.5%	6.7%	-1.4%	-6.4%	4.1%	4.5%	0.3%	6.4%	-8.0%	3.0%	-4.3%	0.0%		
Construction Contracting	882	782	932	912	888	816	1,019	722	886	955	948	927	10,669	10,669	7.3%
(% change from prior year)	2.2%	-0.3%	2.5%	-1.8%	1.4%	9.1%	23.4%	-4.0%	5.0%	18.7%	15.5%	17.1%	7.3%		
Hotel/Motel Lodging	127	95	90	116	155	152	130	172	228	255	192	149	1,861	1,861	-16.9%
(% change from prior year)	-1.6%	-19.1%	-24.7%	-16.1%	-20.9%	-17.4%	-12.0%	-22.1%	-16.3%	-16.7%	-18.2%	-14.0%	-16.9%		
Job Printing	23	11	11	13	17	11	12	12	13	12	12	11	158	158	-15.3%
(% change from prior year)	98.3%	-21.8%	-23.6%	-25.3%	-1.0%	-24.8%	-34.7%	-7.4%	-31.4%	-30.2%	-19.6%	-25.9%	-15.3%		
Publishing	2	2	0	1	0	0	2	1	1	0	2	1	12	12	-42.5%
(% change from prior year)	20.1%	262.0%	-51.6%	-3.4%	-15.1%	6.1%	-40.1%	-49.6%	-71.9%	38.0%	-73.4%	221.7%	-42.5%		
Rentals of Personal Property	367	347	353	533	398	507	412	448	406	494	460	419	5,144	5,144	13.2%
(% change from prior year)	8.8%	5.5%	3.7%	39.3%	1.7%	43.6%	4.3%	18.0%	8.8%	8.7%	7.2%	10.7%	13.2%		
Residential Property Rental <sup>1/</sup>	538	423	446	465	426	481	515	0	0	0	0	0	3,293	3,293	-45.2%
(% change from prior year)	13.0%	-7.9%	-5.7%	-11.7%	-8.7%	-9.7%	-11.7%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-45.2%		
Restaurant and Bars	707	670	657	714	780	733	788	749	798	909	858	812	9,175	9,175	4.7%
(% change from prior year)	4.0%	2.0%	5.1%	3.8%	3.2%	5.7%	5.0%	3.6%	4.5%	6.1%	5.8%	6.6%	4.7%		
Retail Sales	3,666	3,874	3,754	3,800	3,806	3,860	4,823	3,838	3,709	4,266	4,131	3,916	47,443	47,443	8.0%
(% change from prior year)	1.4%	-1.1%	7.2%	1.3%	11.4%	5.2%	11.7%	7.7%	9.6%	18.0%	12.3%	11.7%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	2	0	1	3	3	17.9%
(% change from prior year)	-49.4%	-50.7%	-79.2%	-74.4%	-77.2%	-68.7%	-59.0%	-82.1%	-81.5%	2533.2%	-79.4%	-67.4%	17.9%		
Use Tax	347	68	254	220	229	236	362	252	263	271	251	252	3,005	3,005	3.1%
(% change from prior year)	25.1%	-122.8%	-9.8%	191.3%	-27.6%	-22.2%	-20.2%	-14.9%	-16.5%	-11.9%	-13.3%	-15.8%	3.1%		
Rounding Adjustment															
<b>Total</b>	<b>7,372</b>	<b>6,980</b>	<b>7,167</b>	<b>7,512</b>	<b>7,444</b>	<b>7,535</b>	<b>8,824</b>	<b>6,877</b>	<b>6,998</b>	<b>8,036</b>	<b>7,615</b>	<b>7,351</b>	<b>89,710</b>	<b>89,710</b>	<b>2.5%</b>
(% change from prior year)	3.8%	4.3%	4.0%	3.5%	2.4%	4.6%	7.5%	-3.5%	-1.9%	2.8%	1.6%	0.9%	2.5%		

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

GASB	(104)	(104)	-119.6%
<b>Total</b>	<b>89,606</b>	<b>89,606</b>	<b>1.8%</b>

**STATE SALES TAX BY MONTH**  
**PHOENIX SHARE**  
(In Thousands)  
**1+11**

	<b>2023-24 Actual</b>	<b>2024-25 Budget</b>	% Change from PY Actual	<b>2024-25 Actual</b>	% Change from PY Actual	% Change from CY Budget	<b>2024-25 Estimate</b>	% Change from PY Actual	<b>2025-26 Proposed Budget</b>	% Change from PY Estimate
<b>July</b>	\$20,075	\$20,698	3.1%	\$20,281	1.0%	-2.0%	\$20,281	1.0%	\$0	NA
<b>August</b>	20,412	19,478	-4.6%	0	NA	NA	0	NA	0	NA
<b>September</b>	19,786	19,887	0.5%	0	NA	NA	0	NA	0	NA
<b>October</b>	20,528	20,245	-1.4%	0	NA	NA	0	NA	0	NA
<b>November</b>	20,037	20,674	3.2%	0	NA	NA	0	NA	0	NA
<b>December</b>	20,439	20,977	2.6%	0	NA	NA	0	NA	0	NA
<b>January</b>	23,718	24,739	4.3%	0	NA	NA	0	NA	0	NA
<b>February</b>	19,815	20,269	2.3%	0	NA	NA	0	NA	0	NA
<b>March</b>	19,701	20,753	5.3%	0	NA	NA	0	NA	0	NA
<b>April</b>	22,247	25,029	12.5%	0	NA	NA	0	NA	0	NA
<b>May</b>	21,043	23,103	9.8%	0	NA	NA	0	NA	0	NA
<b>June</b>	20,632	22,949	11.2%	0	NA	NA	0	NA	0	NA
<b>Subtotal</b>	<b>\$248,433</b>	<b>\$258,801</b>	4.2%	<b>\$20,281</b>	<b>NA</b>	NA	<b>\$20,281</b>	<b>-91.8%</b>	<b>\$0</b>	<b>NA</b>
<b>Year end adjust. (GASB)</b>	1,071	986	-7.9%	0	NA	NA	0	NA	0	NA
<b>TOTAL:</b>	<b>\$249,504</b>	<b>\$259,787</b>	4.1%	<b>\$20,281</b>	<b>NA</b>	<b>NA</b>	<b>\$20,281</b>	<b>-91.9%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	<b>\$20,281</b>
YTD Budget:	<b>20,698</b>
Dollars Over/(Under):	<b>(\$417)</b>
Percent Over/(Under):	<b>-2.0%</b>

**Actual vs. Prior Year**

YTD Actual Revenue:	<b>\$20,281</b>
YTD Prior Year Actual:	<b>20,075</b>
Dollars Over/(Under):	<b>\$206</b>
Percent Over/(Under):	<b>1.0%</b>

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

Category	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
<b>Transportation &amp; Towing</b>	\$43	\$32	\$29	\$25	\$29	\$26	\$42	\$26	\$31	\$114	\$33	\$33	\$463	5.5%
% change from PY actual	-0.3%	-24.7%	-30.1%	-20.6%	-14.5%	-6.0%	-15.0%	-11.7%	-3.2%	200.0%	3.0%	-11.8%		
<b>Mining-Oil &amp; Gas Production</b>	\$229	\$213	\$270	\$237	\$243	\$228	\$242	\$228	\$245	\$262	\$263	\$261	\$2,921	2.6%
% change from PY actual	-15.4%	7.8%	-13.7%	8.2%	10.4%	10.0%	7.8%	-0.1%	12.0%	3.1%	8.0%	3.7%		
<b>Utilities</b>	\$11,819	\$14,342	\$15,271	\$9,981	\$11,272	\$8,431	\$8,653	\$11,049	\$9,629	\$9,304	\$9,363	\$11,142	\$130,257	0.4%
% change from PY actual	5.0%	6.4%	2.1%	-24.6%	-1.6%	-8.7%	-1.7%	4.2%	0.7%	17.0%	1.8%	11.1%		
<b>Communications</b>	\$1,276	\$1,220	\$1,198	\$1,212	\$1,180	\$1,153	\$1,208	\$1,132	\$1,251	\$1,538	\$1,270	\$1,154	\$14,790	-1.6%
% change from PY actual	12.7%	-2.9%	-1.7%	-5.0%	-6.8%	-7.7%	-11.9%	-10.5%	1.1%	20.2%	2.7%	-7.7%		
<b>Private Car &amp; Pipelines</b>	\$38	\$38	\$38	\$39	\$50	\$38	\$40	\$39	\$38	\$39	\$38	\$38	\$473	4.2%
% change from PY actual	2.1%	-0.2%	2.1%	4.5%	32.4%	1.8%	-8.2%	4.0%	3.4%	3.9%	2.7%	3.6%		
<b>Publishing</b>	\$86	\$57	\$14	\$15	\$15	\$12	\$23	\$19	\$12	\$13	\$13	\$14	\$293	-29.0%
% change from PY actual	159.2%	147.1%	-38.7%	-33.9%	-36.6%	-50.3%	-56.8%	-50.1%	-74.0%	-45.9%	-82.9%	-47.2%		
<b>Printing</b>	\$260	\$161	\$160	\$176	\$221	\$171	\$187	\$174	\$175	\$181	\$170	\$162	\$2,199	-11.7%
% change from PY actual	44.7%	-5.4%	-23.4%	-18.1%	-3.2%	-14.7%	-20.5%	-12.8%	-21.7%	-21.4%	-15.9%	-16.9%		
<b>Restaurants &amp; Bars</b>	\$36,208	\$34,236	\$33,693	\$35,584	\$38,595	\$36,721	\$40,287	\$37,134	\$40,304	\$45,847	\$42,365	\$41,500	\$462,474	3.7%
% change from PY actual	3.7%	0.7%	3.8%	-0.3%	4.8%	3.5%	2.4%	2.9%	4.9%	3.5%	4.5%	9.2%		
<b>Amusements</b>	\$3,962	\$3,682	\$2,988	\$3,235	\$3,749	\$4,620	\$5,121	\$3,492	\$4,161	\$8,376	\$5,425	\$4,804	\$53,614	8.8%
% change from PY actual	3.2%	-4.0%	-9.4%	-17.7%	-19.5%	11.5%	21.8%	-3.5%	2.9%	64.7%	13.8%	25.0%		
<b>Rentals-Personal Property</b>	\$12,892	\$10,870	\$10,653	\$17,556	\$11,456	\$15,643	\$12,650	\$11,030	\$11,886	\$14,116	\$12,874	\$12,012	\$153,639	3.5%
% change from PY actual	12.8%	-1.7%	-6.0%	42.0%	-13.3%	34.0%	-3.1%	-10.6%	0.3%	-0.1%	-3.4%	-5.4%		
<b>Contracting</b>	\$22,035	\$20,255	\$21,948	\$22,543	\$21,911	\$18,052	\$24,880	\$20,809	\$22,433	\$25,007	\$23,830	\$26,701	\$270,404	3.0%
% change from PY actual	-4.0%	-7.1%	1.2%	8.6%	-3.0%	-15.9%	4.0%	2.4%	9.9%	15.4%	6.9%	18.2%		
<b>Retail</b>	\$192,208	\$188,869	\$193,991	\$193,061	\$200,044	\$207,724	\$255,244	\$196,595	\$193,003	\$228,391	\$214,983	\$208,640	\$2,472,753	5.4%
% change from PY actual	1.0%	-4.5%	2.5%	-1.1%	9.1%	5.8%	7.8%	6.1%	7.3%	12.0%	11.0%	6.9%		
<b>Severance - Mining</b>	\$1,405	\$502	\$468	\$533	\$551	\$593	\$656	\$767	\$532	\$772	\$726	\$461	\$7,968	-21.0%
% change from PY actual	1.9%	381.1%	-46.1%	-18.6%	23.5%	-20.7%	-46.1%	-10.8%	34.4%	0.6%	-18.7%	-73.7%		
<b>Bed Tax - Hotel/Motel</b>	\$10,337	\$9,835	\$9,167	\$11,184	\$14,074	\$13,244	\$12,479	\$14,119	\$18,145	\$20,998	\$16,439	\$13,990	\$164,012	8.2%
% change from PY actual	1.6%	9.0%	11.0%	3.0%	6.8%	6.7%	13.0%	5.7%	11.1%	7.4%	7.0%	16.5%		
<b>Other</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
<b>State Total</b>	<b>\$292,796</b>	<b>\$284,314</b>	<b>\$289,889</b>	<b>\$295,382</b>	<b>\$303,390</b>	<b>\$306,657</b>	<b>\$361,711</b>	<b>\$296,612</b>	<b>\$301,845</b>	<b>\$354,958</b>	<b>\$327,794</b>	<b>\$320,913</b>	<b>\$3,736,261</b>	<b>4.8%</b>
<b>Cities Share (25%)</b>	<b>\$73,199</b>	<b>\$71,078</b>	<b>\$72,472</b>	<b>\$73,845</b>	<b>\$75,848</b>	<b>\$76,664</b>	<b>\$90,428</b>	<b>\$74,153</b>	<b>\$75,461</b>	<b>\$88,740</b>	<b>\$81,949</b>	<b>\$80,228</b>	<b>\$934,065</b>	<b>4.8%</b>
<b>Phoenix Population Percentage</b>	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%		
<b>Phoenix TOTAL</b>	<b>\$20,281</b>	<b>\$19,694</b>	<b>\$20,080</b>	<b>\$20,460</b>	<b>\$21,015</b>	<b>\$21,241</b>	<b>\$25,055</b>	<b>\$20,546</b>	<b>\$20,908</b>	<b>\$24,587</b>	<b>\$22,705</b>	<b>\$22,229</b>	<b>\$258,801</b>	<b>4.2%</b>

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

**STATE SALES TAX CATEGORY ANALYSIS  
STATEWIDE COLLECTIONS  
(000's)  
1+11**

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$43	\$22	\$22	\$43	(\$0)	-0.3%	\$21	93.9%
Mining-Oil & Gas Production	271	252	252	229	(42)	-15.4%	(23)	-9.2%
Utilities	11,261	12,412	12,412	11,819	558	5.0%	(593)	-4.8%
Communications	1,132	1,378	1,378	1,276	144	12.7%	(103)	-7.4%
Private Car & Pipelines	37	39	39	38	1	2.1%	(1)	-1.9%
Publishing	33	23	23	86	53	159.2%	63	267.4%
Printing	179	180	180	260	80	44.7%	80	44.2%
Restaurants & Bars	34,914	35,615	35,615	36,208	1,293	3.7%	592	1.7%
Amusements	3,840	3,923	3,923	3,962	122	3.2%	39	1.0%
Rentals-Personal Property	11,424	11,887	11,887	12,892	1,467	12.8%	1,004	8.4%
Contracting	22,960	22,384	22,384	22,035	(926)	-4.0%	(349)	-1.6%
Retail	190,332	197,912	197,912	192,208	1,876	1.0%	(5,704)	-2.9%
Severance - Mining	1,378	703	703	1,405	27	1.9%	702	99.9%
Bed Tax - Hotel/Motel	10,179	10,251	10,251	10,337	158	1.6%	85	0.8%
<b>DISTRIBUTION BASE TOTAL</b>	<b>\$287,984</b>	<b>\$296,982</b>	<b>\$296,982</b>	<b>\$292,796</b>	<b>\$4,812</b>	<b>1.7%</b>	<b>(\$4,186)</b>	<b>-1.4%</b>
<b>Distribution to Cities</b> (25% of distribution base)	\$71,996	\$74,246	\$74,246	\$73,199	\$1,203	1.7%	(\$1,047)	-1.4%
<b>Phoenix Share of Distribution</b> (actual is 27.71%)	\$20,075	\$20,698	\$20,698	\$20,281	\$206	1.0%	(\$417)	-2.0%

**CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE**  
**2024-25 COMPARED TO 2023-24**  
**1+11**

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Budgeted Annual Growth	
Transportation & Towing	-0.3%	---	---	---	---	---	---	---	---	---	---	---	5.5%	
Mining-Oil & Gas Production	-15.4%	---	---	---	---	---	---	---	---	---	---	---	2.6%	
Utilities	5.0%	---	---	---	---	---	---	---	---	---	---	---	0.4%	
Communications	12.7%	---	---	---	---	---	---	---	---	---	---	---	-1.6%	
Private Car & Pipelines	2.1%	---	---	---	---	---	---	---	---	---	---	---	4.2%	
Publishing	159.2%	---	---	---	---	---	---	---	---	---	---	---	-29.0%	
Printing	44.7%	---	---	---	---	---	---	---	---	---	---	---	-11.7%	
Restaurants & Bars	3.7%	---	---	---	---	---	---	---	---	---	---	---	3.7%	
Amusements	3.2%	---	---	---	---	---	---	---	---	---	---	---	8.8%	
Rentals-Personal Property	12.8%	---	---	---	---	---	---	---	---	---	---	---	3.5%	
Contracting	-4.0%	---	---	---	---	---	---	---	---	---	---	---	3.0%	
Retail	1.0%	---	---	---	---	---	---	---	---	---	---	---	5.4%	
Severance - Mining	1.9%	---	---	---	---	---	---	---	---	---	---	---	-21.0%	
Bed Tax - Hotel/Motel	1.6%	---	---	---	---	---	---	---	---	---	---	---	8.2%	
<b>Subtotal (State)</b>	<b>1.7%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4.8%</b>	
<b>Cities Share (25%)</b>	<b>1.7%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>		
<b>TOTAL (Phoenix Share)</b>	<b>1.0%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4.2%</b>	
													GASB (Y/E Adj)	-7.9%
													<b>TOTAL (Year End)</b>	<b>4.1%</b>

City of Phoenix  
**Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report <sup>1/</sup>**  
**Tax Revenue in July 2024 (June 2024 Activity)**  
(In Thousands)

Recreational (Non-Medical) MJ Retail Sales Taxes	Current Fiscal Year													Prior Fiscal Year	
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2024-25	Fiscal YTD FY 2023-24	Total FY 2023-24
City Sales Tax Collection from Recreational MJ Retail Sales	529	-	-	-	-	-	-	-	-	-	-	-	529	498	6,043
State-Shared Sales Tax Collection from MJ Retail Sales	142	-	-	-	-	-	-	-	-	-	-	-	142	115	1,456
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs <sup>2/</sup>	NA	-	-	-	-	-	-	-	-	-	-	-	-	-	12,007
16% Excise Tax on MJ Retail Sales for AHUR <sup>2/</sup>	NA	-	-	-	-	-	-	-	-	-	-	-	-	-	3,513
<b>Total COP Recreational (Non-Medical) MJ Retail Sales Taxes</b>	<b>671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>671</b>	<b>613</b>	<b>23,019</b>

Recreational MJ Sales Taxes Earmarked for Public Safety Pension <sup>3/</sup>	Current Fiscal Year													Prior Fiscal Year	
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2024-25	Fiscal YTD FY 2023-24	Total FY 2023-24
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.2% of 2.3% tax rate)	276	-	-	-	-	-	-	-	-	-	-	-	276	260	3,153
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs <sup>2/</sup>	NA	-	-	-	-	-	-	-	-	-	-	-	-	-	12,007
<b>Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension</b>	<b>276</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276</b>	<b>260</b>	<b>15,160</b>

Notes:

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

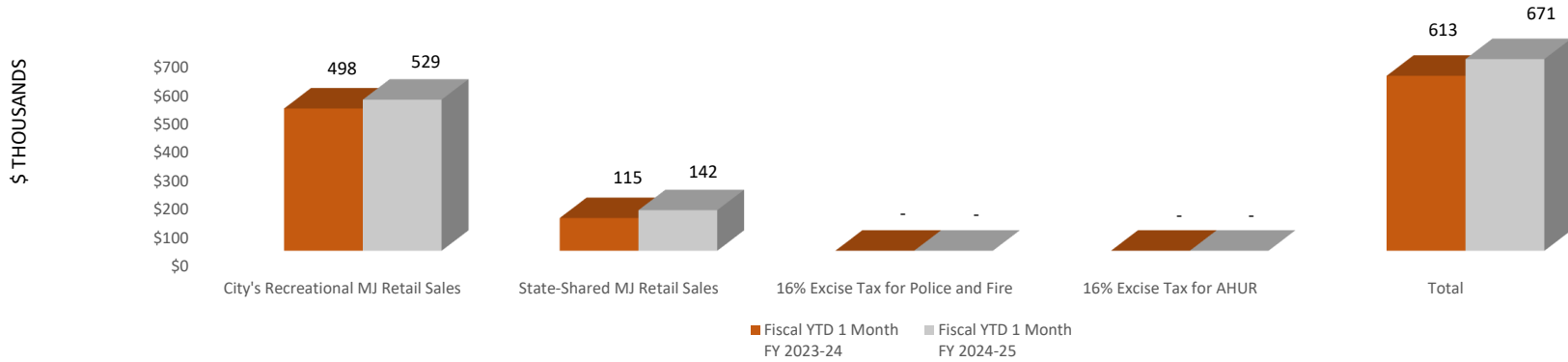
<sup>2/</sup> The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

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

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

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

**Recreational MJ Retail Sales Taxes**



**Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension**

