



City of Phoenix

To: Mayor and City Council

Date: May 12, 2025

From: Jeff Barton
City Manager

Subject: GENERAL FUND REVENUE REPORT – 9 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$1.3 billion in March were \$52.2 million or 3.7% lower than the 2023-24 collections. The negative growth is primarily due to the State's actions to eliminate residential rental sales tax via Senate Bill (SB) 1131 and to lower the individual income tax rate to the flat tax of 2.5% (SB 1828).

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 and YTD growth in the current fiscal year declined by -0.1%. Additionally, City sales tax collections from the construction contracting category have significantly declined compared to last fiscal year with YTD revenue growth of -11.4%.**

The revised 2024-25 GF revenue estimate is \$1.8 billion, representing a -4.5% decline over 2023-24 actuals. Several revenue categories were adjusted from 2024-25 GF budgeted revenue to better align with YTD growth trends. The estimated growth for 2024-25 of -1.7% in City sales tax is impacted by the State's actions to eliminate residential rental sales tax effective January 2025 via SB 1131. Additionally, the projected growth for 2024-25 of -19.4% in state-shared income tax is impacted by SB 1828, which lowered the graduated personal income rates to a flat tax of 2.5%. These legislative changes, combined with a slowdown in certain sales tax categories like retail and construction contracting are the primary reasons why the total GF estimated revenue for 2024-25 is -4.5%.

Staff will continue to closely monitor monthly revenue collections and look to trusted economic sources to determine if further adjustments are needed in the future, given the increased uncertainties due to the tariff policies, market volatility, potential tax law changes, geopolitical concerns and conflicts, housing affordability, and overall consumer confidence.

General Fund Sales Tax (June 2024 – February 2025 Business Activity)

At nine months of 2024-25, the combined GF revenue from city and state-shared sales tax was \$720.8 million, reflecting growth of 1.3% compared to 2023-24.

City Sales Tax: Year-to-date (YTD) 2024-25 collections were \$533.3 million, representing 1.2% growth compared to 2023-24. However, a significant refund issued in November artificially reduced the Use Tax collections. Without this refund, the year-to-date city sales tax growth

would have been 1.6%. **It's important to note that YTD city sales tax growth of 1.6% is not sustainable due to SB 1131, which eliminates residential rental sales tax effective January 2025.**

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

- retail: -0.1% (adjusted growth is 1.8% due to the Arizona Department of Revenue (ADOR) shifting monies from the Use Tax to Retail category, causing an artificial increase in Retail and negative collections in the Use Tax category in August and October 2023).
- contracting: -11.4%
- restaurants & bars: 1.7%
- hotel/motel: -0.7%
- telecommunications: -7.4%
- commercial property rentals: 4.4%

State-Shared Sales Tax: YTD 2024-25 collections were \$187.5 million, or 1.6% growth compared to 2023-24. However, after accounting for the technical adjustments by ADOR in August and October 2023, the adjusted growth rate would be 2.5% in March 2025.

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

- retail: 1.6% (adjusted growth is 3.0% due to ADOR shifting monies from the Use Tax to the Retail category, causing an artificial increase in the Retail category in August and October 2023).
- contracting: 1.8%
- restaurants & bars: 1.9%
- hotel/motel: 3.3%
- communications: -12.3%

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SUMMARY OF GENERAL FUND REVENUE
(In Thousands of Dollars)

Revenue Source	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	23-24 Act to 22-23 Act % Change	9 Month Actuals 2023-24	9 Month Actuals 2024-25	% Change from PY	Revised Estimate 2024-25	% Change Revised Est from PY	Proposed Budget (PB) 2025-26	% Change PB from Revised Est
Local Taxes													
Primary Property Tax	\$ 170,210	\$ 182,043	\$ 192,214	\$ 201,050	\$ 206,394	2.7%	\$ 129,403	\$ 133,541	3.2%	\$ 215,419	4.4%	\$ 222,719	3.4%
Sales Taxes ^{1/}	479,705	536,889	627,072	674,528	707,310	4.9%	527,202	533,289	1.2% ^{1/}	695,243	-1.7%	819,157	17.8% ^{1/}
Privilege License Fees	2,436	2,915	3,467	3,385	3,469	2.5%	2,926	3,025	3.4%	3,367	-2.9%	1,838	-45.4%
Other General Fund Excise Taxes	18,837	19,148	19,277	19,452	19,575	0.6%	14,804	14,916	0.8%	19,759	0.9%	19,891	0.7%
Subtotal	\$ 671,188	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	4.3%	\$ 674,335	\$ 684,771	1.5%	\$ 933,788	-0.3%	\$ 1,063,605	13.9%
Non Taxes													
Licenses & Permits	2,812	2,694	3,022	3,019	2,882	-4.5%	2,131	2,304	8.1%	2,887	0.2%	2,937	1.7%
Cable Communications	10,369	9,424	8,982	7,979	7,058	-11.5%	3,467	3,215	-7.3%	6,176	-12.5%	5,472	-11.4%
Fines & Forfeitures	10,734	9,211	8,109	7,954	8,800	10.6%	6,424	6,462	0.6%	8,515	-3.2%	8,525	0.1%
Court Default Fee	1,310	1,288	880	885	892	0.8%	625	718	14.9%	1,000	12.1%	1,005	0.5%
Parks & Libraries	5,824	3,790	5,576	6,713	8,824	31.4%	6,991	6,598	-5.6%	9,123	3.4%	9,078	-0.5%
Planning	1,589	1,723	1,904	1,690	1,865	10.3%	1,476	1,280	-13.3%	1,836	-1.6%	1,836	0.0%
Police	14,848	12,637	13,841	13,843	17,277	24.8%	13,167	13,933	5.8%	17,859	3.4%	17,177	-3.8%
Street Transportation	6,155	5,881	4,526	5,375	12,375	100%+	11,132	6,739	-39.5%	8,331	-32.7%	8,343	0.1%
Emergency Transportation	36,706	34,092	46,481	54,832	62,213	13.5%	49,497	44,989	-9.1%	63,470	2.0%	66,974	5.5%
Hazardous Materials Inspection Fee	1,408	1,464	1,299	1,584	1,524	-3.8%	744	957	28.6%	1,200	-21.3%	1,500	25.0%
Other Service Charges	22,519	15,026	15,882	37,848	52,491	38.7%	38,078	39,761	4.4%	50,248	-4.3%	44,229	-12.0%
All Others	16,254	19,464	21,292	22,177	23,370	5.4%	16,149	16,770	3.8%	23,325	-0.2%	24,230	3.9%
Subtotal	\$ 130,528	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	21.8%	\$ 149,881	\$ 143,726	-4.1%	\$ 193,969	-2.8%	\$ 191,304	-1.4%
State Shared Revenues													
Sales Tax ^{2/}	171,927	201,292	229,901	241,813	249,504	3.2%	184,511	187,485	1.6% ^{2/}	252,575	1.2%	262,745	4.0%
Income Tax	214,697	240,237	213,294	308,183	435,754	41.4%	326,816	263,262	-19.4%	351,016	-19.4%	328,334	-6.5%
Vehicle License Tax	70,484	79,768	78,695	80,593	83,823	4.0%	60,326	64,445	6.8%	88,000	5.0%	90,871	3.3%
Subtotal	\$ 457,108	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	22.0%	\$ 571,654	\$ 515,192	-9.9%	\$ 691,591	-10.1%	\$ 681,950	-1.4%
Subtotal All GF Funds	\$ 1,258,824	\$ 1,378,986	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	12.6%	\$ 1,395,870	\$ 1,343,689	-3.7%	\$ 1,819,349	-4.5%	\$ 1,936,860	6.5%
Coronavirus Relief Fund	\$ 48,533	\$ 109,126	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	\$ -	NA	\$ -	NA
TOTAL	\$ 1,307,357	\$ 1,488,112	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	12.6%	\$ 1,395,870	\$ 1,343,689	-3.7%	\$ 1,819,349	-4.5%	\$ 1,936,860	6.5%

^{1/} A large refund in November artificially reduced Use Tax collections. Absent this refund, the year-to-date city sales tax would have been 1.6%. FY 2025-26 Proposed Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category. Absent these technical adjustments, the adjusted YTD growth rate for Phoenix state-shared sales tax would have been 2.5%.

Change from Prior Year

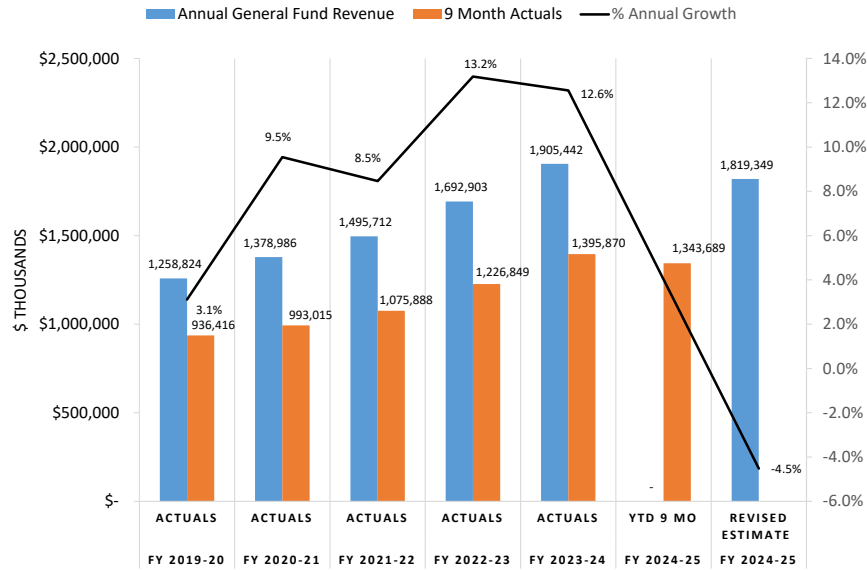
23-24 9 Month Actual Revenue:	\$ 1,395,870
24-25 9 Month Actual Revenue:	\$ 1,343,689
Dollars Over/Under Prior Year:	\$ (52,181)
Percent Over/Under Prior Year:	-3.7%

% Change from Prior Year and Revised Estimate

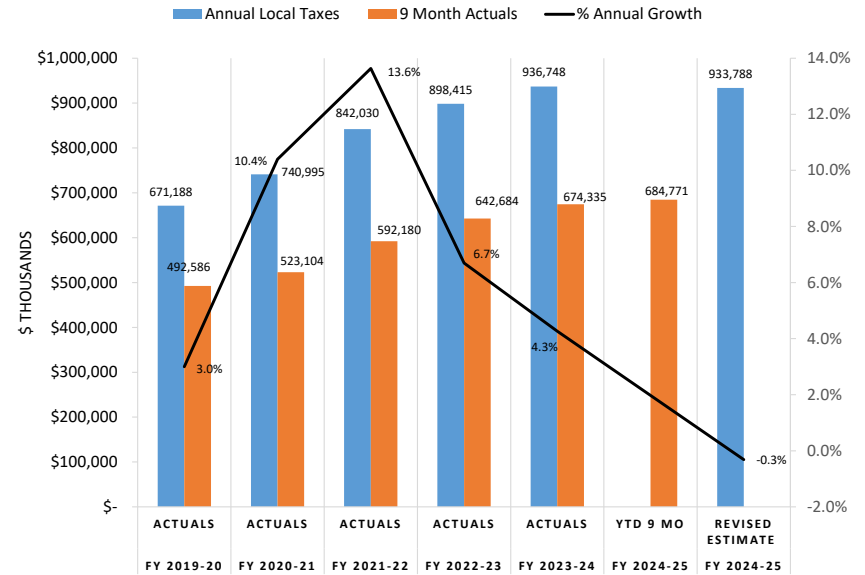
24-25 % Change from Prior Year Actual:	-3.7%
24-25 Revised Estimate % Change from Prior Year Actual:	-4.5%

General Fund Revenue

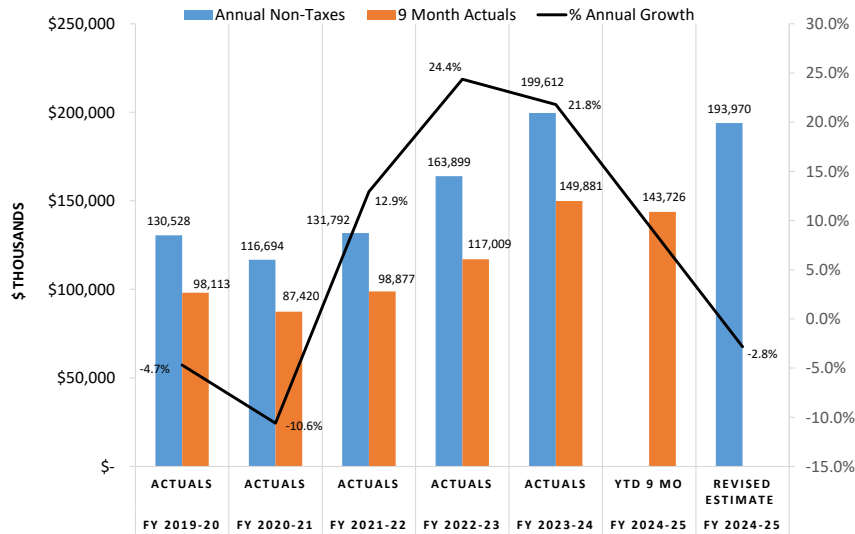
TOTAL GENERAL FUND REVENUE



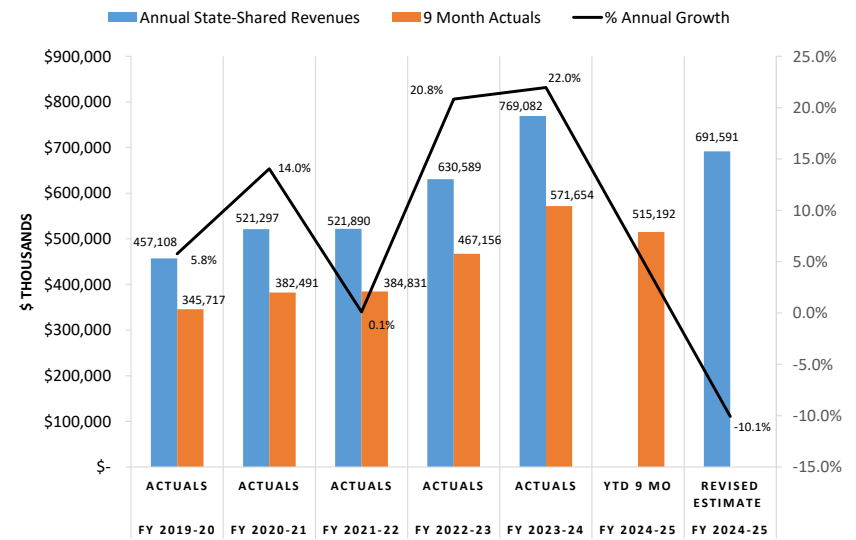
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at nine months of \$1.3 billion, reflecting a year-over-year (YOY) growth of -3.7%. The negative growth is primarily due to lower state shared income tax revenues. The FY 2024-25 revised estimate is \$1.8 billion, which is -4.5% lower than the overall FY 2023-24 actual. The negative growth is primarily due to the State's actions to eliminate residential rental sales tax via Senate Bill (SB) 1131 and to lower the individual income tax rate to the flat tax of 2.5% (SB 1828). Economic conditions remain highly uncertain and difficult to predict due to market volatility, new Trump administration policies on tariffs, tax law changes, geopolitical concerns and conflicts, housing affordability, and overall consumer confidence. Staff is closely monitoring revenue collections and will make any necessary adjustments.
- Local taxes represent approximately \$933.8 million, or 51.3% 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 1.7% for the current fiscal year, significantly slower than the YOY monthly growth rates ranging from 10.8% to 23.9% from July 2021 through May 2022. As retail sales tax represents the largest sales tax category, this slowdown will be consistently and closely monitored in the coming months. In addition, City sales tax collections from the construction contracting category have significantly declined compared to last fiscal year with YTD revenue growth of -11.4%.
- Total non-tax revenues represent approximately \$194.0 million, or 10.7% of total annual GF revenues. The FY 2024-25 revised estimate is \$194.0 million, which is -2.8% lower than the overall FY 2023-24 actual. The projected negative growth was attributed to a decline in interest earnings, cable communications, street transportation, and hazardous materials inspection fees. The YOY decrease of 4.1% is mainly due to lower revenue collections in street transportation and emergency transportation services.
- State-Shared revenues represent \$691.6 million, or 38.0% of total annual GF collections and are comprised of state sales, income, and vehicle license taxes. Like city retail sales tax, state retail sales tax grew slower, averaging 2.9% this fiscal year, compared to double-digit growth rates ranging from 10.5% to 19.7% from July 2021 through May 2022. According to the JLBC fiscal reports, the combined Retail/Remote Seller category grew by 2.1% in March, the lowest increase since October 2024. Detailed taxable sales data provided by the Department of Revenue (DOR) indicates that several retail sectors, including General Merchandise (-2.8%), Clothing & Accessories (-0.1%), and Food and Liquor Stores (-2.8%) generated less sales tax revenue than in March 2024. The State also reported a significant slowdown in contracting tax revenue, -0.7% in February, -3.8% in March, and 1.8% YTD, compared to the same 9-month period in FY 2022-23 and FY 2023-24, when YTD collections were up by 20.0% and 14.9%, respectively. The slower growth in FY 2025 is mainly attributable to two sectors of the construction industry: nonresidential (commercial and industrial) construction and specialty trade (electricians, plumbers, roofing contractors, ect.). State shared income tax is trending lower than last year (-19.4%), is based on collections received by the state from two years prior, reflecting the income tax cut, and aligns with the estimate. The YOY state-shared vehicle license tax increased by 6.8% in March 2025.

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

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$56,875	\$59,265	\$62,100	9.2%	\$62,100	9.2%	\$56,887	-8.4%
August	60,298	59,678	61,072	1.3%	61,072	1.3%	66,456	8.8%
September	61,850	60,397	59,182	-4.3%	59,182	-4.3%	69,416	17.3%
October	60,090	60,906	60,479	0.6%	60,479	0.6%	68,652	13.5%
November	58,940	57,994	58,034	-1.5%	58,034	-1.5%	66,196	14.1%
December	57,188	59,440	57,974	1.4%	57,974	1.4%	66,142	14.1%
January ^{1/}	58,092	67,694	66,033	13.7%	66,033	13.7%	72,936	10.5%
February	57,720	53,515	56,227	-2.6%	56,227	-2.6%	65,112	15.8%
March	56,149	53,521	52,188	-7.1%	52,188	-7.1%	64,798	24.2%
April	60,613	63,100	0	NA	57,169	-5.7%	73,268	28.2%
May	58,366	60,292	0	NA	54,107	-7.3%	69,397	28.3%
June	56,496	59,257	0	NA	53,055	-6.1%	68,007	28.2%
Subtotal:	\$702,677	\$715,059	\$533,289	NA	\$697,621	-0.7%	\$807,267	15.7%
Year End Adjustments	4,633	(1,281)	0	NA	(2,378)	-100%+	11,890	100%+
TOTAL: ^{2/}	\$707,310	\$713,778	\$533,289	NA	\$695,243	-1.7%	\$819,157	17.8% ^{2/}

^{1/} The month-over-month growth of 13.7% is overstated due to the corrections made in Other Utilities category in January 2024, to rectify the inaccuracies in August and September 2023 (FY 2023-24).

^{2/} FY 2025-26 Proposed Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Revised Estimate

YTD Actual Revenue:	\$533,289
YTD Revised Estimate:	527,007
Dollars Over/Under:	\$6,282
Percent Over/Under:	1.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$533,289
YTD Prior Year Actual:	527,202
Dollars Over/Under:	6,087
Percent Over/Under:	1.2%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	626	672	821	888	720	646	591	500	614	945	775	751	8,549	8,549	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-14.4%	-1.6%	-18.3%	-13.0%		
Commercial Property Rental	5,086	4,738	4,830	5,095	5,267	4,957	5,909	5,077	5,203	5,253	4,645	5,436	61,496	61,496	-0.3%
(% change from prior year)	1.7%	-3.5%	11.2%	-2.9%	-1.7%	2.6%	14.7%	3.2%	16.4%	-16.2%	-6.2%	-13.2%	-0.3%		
Construction Contracting	3,860	2,929	3,286	2,961	3,800	2,503	4,025	2,807	3,011	3,077	3,055	2,983	38,297	38,297	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.7%	-18.5%	-12.7%	-15.0%	-13.8%	-12.0%		
Hotel/Motel Lodging	949	840	837	1,116	1,577	1,419	1,154	1,457	2,007	2,431	1,836	1,422	17,045	17,045	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	5.9%	4.0%	9.4%	1.5%		
Job Printing	101	89	65	72	118	72	62	62	57	100	94	87	979	979	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	28.9%	48.3%	36.8%	20.0%		
Other Utilities ^{1/}	10,354	12,774	11,391	10,790	9,068	6,719	4,538	8,602	6,282	6,254	6,287	6,999	100,058	100,058	14.8%
(% change from prior year)	48.2%	-2.6%	-16.3%	16.6%	12.0%	7.2%	7722.2%	18.5%	4.7%	10.7%	8.0%	34.2%	14.8%		
Penalty & Interest	306	307	282	297	315	323	306	342	286	527	416	416	4,123	4,123	-2.0%
(% change from prior year)	-3.3%	-15.1%	4.8%	-7.0%	17.6%	1.0%	-14.2%	-26.9%	-55.7%	70.1%	24.7%	74.2%	-2.0%		
Publishing	8	5	2	4	3	2	49	7	3	3	21	3	110	110	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	232.4%	-36.0%	674.9%	20.0%		
Rentals of Personal Property	2,754	2,641	2,616	2,649	3,078	3,039	3,269	3,077	2,843	3,287	3,059	2,783	35,095	35,095	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	-3.6%	-5.0%	-1.8%	3.0%		
Residential Property Rental ^{2/}	4,032	3,636	3,418	3,774	3,624	3,797	4,365	484	236	(106)	(98)	(99)	27,063	27,063	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-102.7%	-102.7%	-102.8%	-39.9%		
Restaurant and Bars	3,094	2,703	2,780	3,153	3,244	3,197	3,337	3,237	3,435	3,652	3,447	3,259	38,538	38,538	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	-2.6%	-2.9%	-2.1%	0.5%		
Retail Sales ^{3/}	27,491	26,545	25,778	26,971	27,179	28,074	34,091	27,274	24,928	28,704	27,798	26,352	331,185	331,185	0.5%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.8%	5.8%	0.7%	0.2%	0.5%		
Telecommunication and Cable TV	839	817	834	733	687	692	711	674	715	971	854	748	9,275	9,275	-4.0%
(% change from prior year)	5.3%	1.6%	3.5%	-10.3%	-12.6%	-11.2%	-16.8%	-17.3%	-8.3%	17.9%	6.1%	-5.9%	-4.0%		
Transportation	0	0	1	1	1	1	0	0	1	2	0	1	8	8	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	502.6%	-95.3%	-92.5%	-15.0%		
Use Tax ^{3/ 4/}	2,600	2,376	2,241	1,975	(646)	2,533	3,626	2,626	2,568	2,070	1,918	1,913	25,800	25,800	18.0%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	18.2%	8.6%	-10.4%	-11.8%	-14.4%	18.0%		
Rounding Adjustment															
Total	62,100	61,072	59,182	60,479	58,034	57,974	66,033	56,227	52,188	57,169	54,107	53,055	697,621	697,621	-0.7%
(% change from prior year)	9.2%	1.3%	-4.3%	0.6%	-1.5%	1.4%	13.7%	-2.6%	-7.1%	-5.7%	-7.3%	-6.1%	-0.7%		

^{1/} Significant growth in January was due to the corrections made in Other Utilities category in January 2024, to rectify the inaccuracies in August and September 2023 (FY 2023-24).

^{2/} The negative growth from February through June 2025 is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{3/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the adjusted growth rates for Retail and Use Tax categories are -0.4% and 17.2% in August 2024, and 2.8% and -19.2% in October 2024.

^{4/} Significant decline in November was due to a large refund, which artificially decreased the Use Tax collections. The adjusted growth rate for Use Tax is -17.2% in November 2024.

GASB	(2,378)	(2,378)	-100%+
Year-End Adjustments	0	0	
Total	695,243	695,243	-1.7%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
March 2025

Category	2023-24	2024-25			Actual/Actual		Actual/Revised Estimate	
	Actual	Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$778	\$791	\$623	\$614	(\$164)	-21.1%	(\$9)	-1.4%
Commercial Property Rental	4,471	4,825	4,717	5,203	732	16.4%	486	10.3%
Construction Contracting	3,693	3,755	3,032	3,011	(682)	-18.5%	(21)	-0.7%
Hotel/Motel Lodging	2,041	1,671	2,089	2,007	(34)	-1.7%	(82)	-3.9%
Job Printing	85	54	86	57	(28)	-32.9%	(29)	-33.7%
Other Utilities	5,998	5,474	6,509	6,282	284	4.7%	(228)	-3.5%
Penalty & Interest	646	421	516	286	(360)	-55.7%	(230)	-44.6%
Publishing	18	2	15	3	(15)	-83.3%	(12)	-80.0%
Rentals of Personal Property	2,801	2,921	2,759	2,843	42	1.5%	84	3.0%
Residential Property Rentals ^{1/}	3,756	0	0	236	(3,520)	-93.7%	236	NA
Restaurants & Bars	3,342	3,481	3,331	3,435	93	2.8%	104	3.1%
Retail Sales	25,374	27,753	25,627	24,928	(446)	-1.8%	(699)	-2.7%
Telecommunication and Cable TV	779	825	764	715	(64)	-8.2%	(49)	-6.4%
Transportation	1	-	-	1	(0)	-23.1%	1	NA
Use	2,365	1,548	2,407	2,568	203	8.6%	161	6.7%
TOTAL ^{1/}	\$56,149	\$53,521	\$52,476	\$52,188	(\$3,960)	-7.1%	(\$287)	-0.5%

^{1/} The negative growth in March is primarily due to the elimination of residential rental sales tax, effective January 1, 2025.

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

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Revised Estimate
Amusements	-10.1%	-15.4%	-3.8%	1.4%	-13.0%	-13.9%	-11.9%	-12.4%	-13.3%	---	---	---	-13.0%
Commercial Property Rental	1.7%	-0.9%	2.8%	1.3%	0.6%	0.9%	3.0%	3.0%	4.4%	---	---	---	-0.3%
Construction Contracting	2.2%	-5.8%	-9.9%	-14.5%	-11.7%	-13.5%	-10.0%	-10.5%	-11.4%	---	---	---	-12.0%
Hotel/Motel Lodging	-1.7%	-3.0%	-4.3%	-1.0%	1.4%	1.7%	2.0%	-0.5%	-0.7%	---	---	---	1.5%
Job Printing	98.0%	69.6%	45.7%	30.8%	36.5%	32.6%	23.2%	21.6%	14.1%	---	---	---	20.1%
Other Utilities	48.2%	15.1%	2.4%	5.5%	6.5%	6.6%	14.6%	15.1%	14.2%	---	---	---	14.8%
Penalty & Interest	-3.5%	-9.7%	-5.6%	-6.0%	-1.9%	-1.4%	-3.5%	-7.5%	-16.9%	---	---	---	-2.0%
Publishing	14.3%	44.4%	36.4%	35.7%	37.5%	41.2%	128.1%	105.1%	45.6%	---	---	---	19.8%
Rentals of Personal Property	8.7%	7.9%	6.1%	2.3%	2.9%	4.9%	5.7%	6.0%	5.5%	---	---	---	3.0%
Residential Property Rentals ^{1/}	13.0%	9.4%	5.0%	2.5%	2.7%	1.3%	1.1%	-9.7%	-19.1%	---	---	---	-39.9%
Restaurants & Bars	4.0%	-0.9%	-0.1%	1.2%	0.5%	1.3%	1.4%	1.5%	1.7%	---	---	---	0.5%
Retail Sales ^{2/}	1.4%	-4.3%	-3.6%	-3.7%	-1.9%	-1.2%	-0.2%	0.1%	-0.1%	---	---	---	0.5%
Telecommunication and Cable TV	5.4%	3.4%	3.4%	0.0%	-2.5%	-3.9%	-5.9%	-7.3%	-7.4%	---	---	---	-4.0%
Transportation	-100.0%	-100.0%	-47.4%	-25.9%	-25.0%	-20.0%	-33.3%	-45.9%	-42.5%	---	---	---	-25.2%
Use Tax ^{2/ 3/}	25.1%	2976.4%	271.3%	266.4%	75.2%	54.8%	39.3%	35.6%	31.4%	---	---	---	18.0%
TOTAL ^{3/}	9.2%	5.1%	1.9%	1.6%	0.9%	1.0%	2.8%	2.1%	1.2%	---	---	---	-0.7%

^{1/} The YTD negative growth in February and March is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the cumulative YTD growth rate for the Retail category is 1.8%.

^{3/} A large refund in November artificially decreased Use Tax collections. Absent the ADOR technical adjustments last year and the significant refund in November, the cumulative YTD growth rate for Use Tax would have been 5.7%, and overall GF growth is 1.6%.

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

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$6,664	\$7,142	\$6,812	2.2%	\$6,812	2.2%	\$6,821	0.1%
August	6,133	6,125	5,647	-7.9%	5,647	-7.9%	6,905	22.3%
September	6,231	6,508	5,904	-5.2%	5,904	-5.2%	7,246	22.7%
October	7,099	6,961	6,579	-7.3%	6,579	-7.3%	7,879	19.8%
November	7,732	7,831	8,101	4.8%	8,101	4.8%	8,694	7.3%
December	6,975	7,890	6,652	-4.6%	6,652	-4.6%	8,395	26.2%
January	7,038	8,024	7,636	8.5%	7,636	8.5%	8,736	14.4%
February	7,443	7,283	6,885	-7.5%	6,885	-7.5%	8,179	18.8%
March	8,578	8,998	8,088	-5.7%	8,088	-5.7%	9,822	21.4%
April	9,218	10,590	0	NA	8,949	-2.9%	10,928	22.1%
May	8,213	9,209	0	NA	7,785	-5.2%	9,655	24.0%
June	7,187	8,600	0	NA	6,920	-3.7%	8,718	26.0%
Subtotal:	\$88,511	\$95,161	\$62,304	NA	\$85,958	-2.9%	\$101,977	18.6%
Year End Adjustment	681	355	0	NA	(321)	-100%+	1,498	100%+
TOTAL: ^{1/}	\$89,192	\$95,516	\$62,304	NA	\$85,637	-4.0%	\$103,475	20.8% ^{1/}

^{1/} FY 2025-26 Proposed Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Revised Estimate

YTD Actual Revenue:	\$62,304
YTD Revised Estimate:	61,845
Dollars Over/Under:	\$459
Percent Over/Under:	0.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$62,304
YTD Prior Year Actual:	63,893
Dollars Over/Under:	(1,589)
Percent Over/Under:	-2.5%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Advertising	223	197	160	335	395	205	421	132	142	125	80	92	2,507	2,507	25.0%
(% change from prior year)	-10.3%	32.4%	19.5%	73.0%	143.5%	43.0%	70.1%	23.8%	1.8%	-32.3%	-46.7%	-37.3%	25.0%		
Construction Contracting	2,757	2,092	2,347	2,115	2,714	1,788	2,875	2,005	2,151	2,198	2,182	2,131	27,355	27,355	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.7%	-18.5%	-12.6%	-15.0%	-13.8%	-12.0%		
Hotel/Motel Lodging	1,543	1,360	1,363	1,822	2,587	2,321	1,877	2,386	3,299	3,943	2,978	2,306	27,785	27,785	1.5%
(% change from prior year)	-0.4%	-5.2%	8.4%	1.3%	7.0%	1.8%	4.4%	-11.0%	-1.2%	4.2%	3.0%	7.5%	1.5%		
Job Printing	72	63	47	52	84	51	45	44	41	71	67	62	699	699	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	28.9%	48.3%	36.8%	20.0%		
Publishing	6	3	1	3	2	1	35	5	2	2	15	3	78	78	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	232.4%	-36.0%	674.9%	20.0%		
Restaurant and Bars	2,210	1,931	1,986	2,252	2,318	2,284	2,384	2,312	2,453	2,609	2,463	2,326	27,528	27,528	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	-2.6%	-2.9%	-2.1%	0.5%		
Transportation	0	0	0	1	0	1	0	0	1	1	0	2	6	6	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	502.6%	-95.3%	-92.5%	-15.0%		
Total	6,812	5,647	5,904	6,579	8,101	6,652	7,636	6,885	8,088	8,949	7,785	6,920	85,958	85,958	-2.9%
(% change from prior year)	2.2%	-7.9%	-5.2%	-7.3%	4.8%	-4.6%	8.5%	-7.5%	-5.7%	-2.9%	-5.2%	-3.7%	-2.9%		
											GASB		(321)	(321)	-147.1%
											Total		85,637	85,637	-4.0%

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

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$1,822	\$2,009	\$1,925	5.7%	\$1,925	5.7%	\$2,090	8.6%
August	1,655	1,715	1,621	-2.1%	1,621	-2.1%	1,802	11.2%
September	1,523	1,698	1,633	7.2%	1,633	7.2%	1,724	5.6%
October	1,985	2,033	2,027	2.1%	2,027	2.1%	2,108	4.0%
November	2,658	2,722	2,770	4.2%	2,770	4.2%	2,833	2.3%
December	2,515	2,720	2,579	2.5%	2,579	2.5%	2,772	7.5%
January	2,116	2,299	2,227	5.2%	2,227	5.2%	2,368	6.3%
February	2,534	2,625	2,447	-3.4%	2,447	-3.4%	2,728	11.5%
March	3,199	3,467	3,136	-2.0%	3,136	-2.0%	3,550	13.2%
April	4,198	4,476	0	NA	4,322	3.0%	4,455	3.1%
May	3,191	3,737	0	NA	3,395	6.4%	3,500	3.1%
June	2,504	3,060	0	NA	2,672	6.7%	2,753	3.0%
Subtotal:	\$29,900	\$32,561	\$20,365	NA	\$30,754	2.9%	\$32,683	6.3%
Year End Adjustment	32	107	0	NA	81	100%+	127	56.8%
TOTAL:	\$29,932	\$32,668	\$20,365	-32.0%	\$30,835	3.0%	\$32,810	6.4%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$20,365
YTD Revised Estimate:	20,698
Dollars Over/Under:	(\$333)
Percent Over/Under:	-1.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$20,365
YTD Prior Year Actual:	20,007
Dollars Over/Under:	358
Percent Over/Under:	1.8%

SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Hotel/Motel Lodging	771	680	681	911	1,293	1,161	938	1,193	1,650	1,971	1,489	1,154	13,892	13,892	1.5%
(% change from prior year)	-0.4%	-5.2%	8.4%	1.3%	7.0%	1.8%	4.4%	-11.0%	-1.2%	4.2%	3.0%	7.5%	1.5%		
Short-Term Motor Vehicle Rental	1,153	941	952	1,116	1,477	1,419	1,288	1,254	1,487	2,350	1,906	1,519	16,862	16,862	4.0%
(% change from prior year)	10.2%	0.3%	6.5%	2.8%	1.9%	3.2%	5.9%	5.1%	-2.8%	1.9%	9.2%	6.0%	4.0%		
Total	1,925	1,621	1,633	2,027	2,770	2,579	2,227	2,447	3,136	4,322	3,395	2,672	30,754	30,754	2.9%
(% change from prior year)	5.6%	-2.1%	7.3%	2.1%	4.2%	2.6%	5.2%	-3.4%	-2.0%	2.9%	6.4%	6.7%	2.9%		
GASB													81	81	153.1%
Total													30,835	30,835	3.0%

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

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$52	\$57	\$68	30.8%	\$68	30.8%	\$58	-14.7%
August	41	49	24	-41.5%	24	-41.5%	46	91.7%
September	46	47	43	-6.5%	43	-6.5%	46	7.0%
October	47	47	45	-4.3%	45	-4.3%	43	-4.4%
November	57	49	54	-5.3%	54	-5.3%	53	-1.9%
December	51	62	60	17.6%	60	17.6%	53	-11.7%
January	45	63	67	48.9%	67	48.9%	53	-20.9%
February	197	254	232	17.8%	232	17.8%	223	-3.9%
March	93	67	68	-26.9%	68	-26.9%	76	11.8%
April	126	127	0	NA	100	-20.6%	123	23.0%
May	63	84	0	NA	49	-22.2%	61	24.5%
June	53	57	0	NA	41	-22.6%	49	19.5%
Subtotal:	\$874	\$963	\$661	NA	\$851	-2.6%	\$884	3.9%
Year End Adjustment	9	1	0	NA	1	-88.9%	2	100.0%
TOTAL:	\$883	\$964	\$661	NA	\$852	-3.5%	\$886	4.0%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$661
YTD Revised Estimate:	626
Dollars Over/Under:	\$35
Percent Over/Under:	5.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$661
YTD Prior Year Actual:	629
Dollars Over/Under:	\$32
Percent Over/Under:	5.1%

JET FUEL SALES TAXES SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Jet Fuel	68	24	43	45	54	60	67	232	68	100	49	41	851	851	-2.5%
(% change from prior year)	30.0%	-40.5%	-7.9%	-5.3%	-5.5%	17.5%	48.6%	17.7%	-26.7%	-20.6%	-22.0%	-23.9%	-2.5%		
Total	68	24	43	45	54	60	67	232	68	100	49	41	851	851	-2.5%
(% change from prior year)	30.0%	-40.5%	-7.9%	-5.3%	-5.5%	17.5%	48.6%	17.7%	-26.7%	-20.6%	-22.0%	-23.9%	-2.5%		
											GASB		1	1	-88.9%
											Total		852	852	-3.5%

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

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$30,316	\$31,504	\$31,611	4.3%	\$31,611	4.3%	\$29,184	-7.7%
August	28,510	30,038	28,991	1.7%	28,991	1.7%	32,859	13.3%
September	29,439	30,110	28,930	-1.7%	28,930	-1.7%	33,862	17.0%
October	30,968	31,410	30,099	-2.8%	30,099	-2.8%	35,496	17.9%
November	31,102	30,949	30,079	-3.3%	30,079	-3.3%	35,482	18.0%
December	30,726	32,214	30,707	-0.1%	30,707	-0.1%	35,660	16.1%
January	35,000	37,590	37,255	6.4%	37,255	6.4%	41,878	12.4%
February	30,575	28,686	28,847	-5.7%	28,847	-5.7%	34,898	21.0%
March	30,594	29,343	28,043	-8.3%	28,043	-8.3%	35,591	26.9%
April	33,503	35,337	0	NA	30,471	-9.0%	40,730	33.7%
May	32,033	33,080	0	NA	28,773	-10.2%	38,505	33.8%
June	31,173	32,090	0	NA	27,692	-11.2%	37,138	34.1%
Subtotal:	\$373,941	\$382,351	\$274,562	NA	\$361,498	-3.3%	\$431,282	19.3%
Year End Adjustment	2,239	(722)	0	NA	(2,321)	-100%+	7,808	100%+
TOTAL: ^{1/}	\$376,180	\$381,629	\$274,562	NA	\$359,178	-4.5%	\$439,090	22.2% ^{1/}

^{1/} FY 2025-26 Proposed Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Revised Estimate

YTD Actual Revenue:	\$274,562
YTD Revised Estimate:	268,338
Dollars Over/Under:	\$6,224
Percent Over/Under:	2.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$274,562
YTD Prior Year Actual:	277,230
Dollars Over/Under:	(2,668)
Percent Over/Under:	-1.0%

TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	315	338	413	446	362	325	297	252	309	475	390	376	4,298	4,298	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-14.4%	-1.6%	-18.3%	-13.0%		
Commercial Property Rental	2,378	2,204	2,246	2,371	2,450	2,306	2,747	2,354	2,420	2,443	2,160	2,527	28,606	28,606	-0.3%
(% change from prior year)	2.1%	-3.5%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	-16.2%	-6.2%	-12.8%	-0.3%		
Construction Contracting	3,327	2,525	2,832	2,552	3,275	2,158	3,470	2,420	2,595	2,646	2,628	2,565	32,993	32,993	-12.0%
(% change from prior year)	2.2%	-14.6%	-17.3%	-27.1%	-0.7%	-23.5%	11.6%	-14.7%	-18.4%	-12.8%	-15.2%	-14.0%	-12.0%		
Hotel/Motel Lodging	477	423	421	561	793	713	580	733	1,009	1,222	923	716	8,571	8,571	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	5.9%	4.0%	9.4%	1.5%		
Job Printing	87	77	56	62	102	62	54	53	49	86	81	75	844	844	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	28.9%	48.3%	36.8%	20.0%		
Publishing	7	4	2	3	3	2	42	6	2	2	18	4	95	95	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	232.4%	-36.0%	674.9%	20.0%		
Rentals of Personal Property	1,385	1,328	1,315	1,332	1,548	1,528	1,644	1,547	1,429	1,653	1,538	1,400	17,647	17,647	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	-3.6%	-5.0%	-1.8%	3.0%		
Residential Property Rental ^{1/}	2,027	1,828	1,718	1,898	1,822	1,909	2,195	243	119	(53)	(49)	(49)	13,608	13,608	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-102.7%	-102.7%	-102.8%	-39.9%		
Restaurant and Bars	2,667	2,330	2,397	2,718	2,797	2,756	2,876	2,790	2,961	3,148	2,972	2,808	33,220	33,220	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	-2.6%	-2.9%	-2.1%	0.5%		
Retail Sales ^{2/}	13,343	12,866	12,506	13,084	13,195	13,540	16,475	13,243	12,090	13,739	13,306	12,612	159,999	159,999	0.5%
(% change from prior year)	2.1%	-9.4%	-1.6%	-3.6%	6.7%	2.1%	5.4%	1.9%	-1.8%	4.9%	0.1%	-0.6%	0.5%		
Transportation	0	0	1	1	1	1	0	0	1	2	0	0	7	7	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	502.6%	-95.3%	-92.5%	-15.0%		
Use Tax ^{2/ 3/}	1,235	1,068	1,030	917	(419)	1,171	1,733	1,223	1,190	903	837	835	11,723	11,723	18.0%
(% change from prior year)	27.8%	-186.8%	8.1%	390.9%	-138.3%	12.4%	8.7%	17.1%	7.1%	-18.5%	-18.4%	-19.8%	18.0%		
Total	27,249	24,990	24,938	25,945	25,928	26,469	32,114	24,866	24,173	26,266	24,802	23,871	311,611	311,611	-3.3%
(% change from prior year)	4.3%	1.7%	-1.7%	-2.8%	-3.3%	-0.1%	6.4%	-5.7%	-8.3%	-9.0%	-10.2%	-11.2%	-3.3%		

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

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the adjusted growth rates for Retail and Use Tax categories are 0.2% and 16.1% in August 2024, and 3.6% and -19.0% in October 2024.

^{3/} Significant decline in November was due to a large refund, which artificially decreased the Use Tax collections. The adjusted growth rate for Use Tax is -18.4% in November 2024.

GASB	(2,001)	(2,001)	-203.7%
Total	309,611	309,611	-4.5%

TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	50	54	66	71	58	52	48	40	49	76	62	62	688	688	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-14.4%	-1.6%	-18.3%	-13.0%		
Commercial Property Rental	381	353	360	380	392	369	440	377	387	391	346	404	4,580	4,580	-0.3%
(% change from prior year)	2.1%	-3.3%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	-16.2%	-6.2%	-12.8%	-0.3%		
Construction Contracting	533	404	453	409	524	345	555	387	416	424	421	411	5,282	5,282	-12.0%
(% change from prior year)	2.2%	-14.6%	-17.2%	-27.1%	-0.7%	-23.4%	11.6%	-14.7%	-18.4%	-12.8%	-15.2%	-14.0%	-12.0%		
Hotel/Motel Lodging	76	68	67	90	127	114	93	117	162	196	148	114	1,372	1,372	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	5.9%	4.0%	9.4%	1.5%		
Job Printing	14	12	9	10	16	10	9	9	8	14	13	11	135	135	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	28.9%	48.3%	36.8%	20.0%		
Publishing	1	1	0	1	0	0	7	1	0	0	3	1	15	15	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	232.4%	-36.0%	674.9%	20.0%		
Rentals of Personal Property	222	213	211	213	248	245	263	248	229	265	246	222	2,825	2,825	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.8%	10.2%	8.2%	1.5%	-3.6%	-5.0%	-1.8%	3.0%		
Residential Property Rental ^{1/}	325	293	275	304	292	306	351	39	19	(9)	(8)	(8)	2,179	2,179	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-102.7%	-102.7%	-102.8%	-39.9%		
Restaurant and Bars	427	373	384	435	448	441	460	447	474	504	476	449	5,318	5,318	0.5%
(% change from prior year)	4.1%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	-2.6%	-2.9%	-2.1%	0.5%		
Retail Sales ^{2/}	2,136	2,060	2,002	2,095	2,112	2,168	2,637	2,120	1,935	2,200	2,130	2,020	25,615	25,615	0.5%
(% change from prior year)	2.1%	-9.4%	-1.6%	-3.6%	6.7%	2.1%	5.4%	1.9%	-1.8%	4.9%	0.1%	-0.6%	0.5%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	502.6%	-95.3%	-92.5%	-15.0%		
Use Tax ^{2/ 3/}	198	171	165	147	(67)	188	277	196	190	144	134	134	1,877	1,877	17.9%
(% change from prior year)	27.8%	-186.8%	7.9%	379.8%	-138.3%	12.9%	8.7%	17.1%	7.1%	-18.7%	-18.5%	-19.9%	17.9%		
Total	4,362	4,001	3,992	4,154	4,151	4,238	5,141	3,981	3,870	4,205	3,971	3,821	49,887	49,887	-3.3%
(% change from prior year)	4.3%	1.7%	-1.7%	-2.8%	-3.3%	-0.0%	6.4%	-5.7%	-8.3%	-9.0%	-10.2%	-11.2%	-3.3%		

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

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the adjusted growth rates for Retail and Use Tax categories are 0.2% and 16.0% in August 2024, and 3.6% and -19.3% in October 2024.

^{3/} Significant decline in November was due to a large refund, which artificially decreased the Use Tax collections. The adjusted growth rate for Use Tax is -18.3% in November 2024.

GASB	(320)	(320)	-203.2%
Total	49,567	49,567	-4.5%

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

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$4,440	\$4,615	\$4,608	3.8%	\$4,608	3.8%	\$4,282	-7.1%
August	4,184	4,402	4,242	1.4%	4,242	1.4%	4,794	13.0%
September	4,307	4,417	4,225	-1.9%	4,225	-1.9%	4,949	17.1%
October	4,535	4,601	4,392	-3.2%	4,392	-3.2%	5,179	17.9%
November	4,545	4,536	4,390	-3.4%	4,390	-3.4%	5,178	17.9%
December	4,502	4,716	4,500	0.0%	4,500	0.0%	5,207	15.7%
January	5,130	5,520	5,447	6.2%	5,447	6.2%	6,127	12.5%
February	4,455	4,212	4,215	-5.4%	4,215	-5.4%	5,100	21.0%
March	4,459	4,305	4,097	-8.1%	4,097	-8.1%	5,195	26.8%
April	4,885	5,182	0	NA	4,492	-8.0%	5,941	32.3%
May	4,684	4,854	0	NA	4,244	-9.4%	5,619	32.4%
June	4,555	4,709	0	NA	4,084	-10.3%	5,419	32.7%
Subtotal:	\$54,677	\$56,069	\$40,116	NA	\$52,936	-3.2%	\$62,990	19.0%
Year End Adjustment	330	(64)	0	NA	(333)	-100%+	1,013	100%+
TOTAL: ^{1/}	\$55,007	\$56,005	\$40,116	NA	\$52,603	-4.4%	\$64,003	21.7% ^{1/}

^{1/} FY 2025-26 Proposed Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Revised Estimate

YTD Actual Revenue:	\$40,116
YTD Revised Estimate:	39,274
Dollars Over/Under:	\$842
Percent Over/Under:	2.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$40,116
YTD Prior Year Actual:	40,557
Dollars Over/Under:	(441)
Percent Over/Under:	-1.1%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	31	34	41	44	36	32	30	25	31	47	39	37	427	427	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-14.4%	-1.6%	-18.3%	-13.0%		
Commercial Property Rental	236	219	223	236	244	229	273	234	241	243	215	251	2,844	2,844	-0.3%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.9%	-1.8%	2.5%	14.5%	3.2%	15.9%	-16.2%	-6.2%	-12.8%	-0.3%		
Construction Contracting	331	251	282	254	326	215	345	241	258	264	262	253	3,282	3,282	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.8%	-23.5%	11.4%	-14.7%	-18.5%	-12.7%	-15.0%	-13.8%	-12.0%		
Hotel/Motel Lodging	47	42	42	56	79	71	58	73	100	122	92	70	852	852	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	5.9%	4.0%	9.4%	1.5%		
Job Printing	9	8	6	6	10	6	5	5	5	9	8	7	84	84	20.0%
(% change from prior year)	98.2%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	28.9%	48.3%	36.8%	20.0%		
Publishing	1	0	0	0	0	0	4	1	0	0	2	1	9	9	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	232.4%	-36.0%	674.8%	20.0%		
Rentals of Personal Property	138	132	131	132	154	152	163	154	142	164	153	140	1,755	1,755	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	-3.6%	-5.0%	-1.8%	3.0%		
Residential Property Rental ^{1/}	202	182	171	189	181	190	218	24	12	(5)	(5)	(6)	1,353	1,353	-39.9%
(% change from prior year)	13.0%	5.6%	-3.7%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-102.7%	-102.7%	-102.8%	-39.9%		
Restaurant and Bars	265	232	238	270	278	274	286	277	294	313	295	281	3,303	3,303	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	-2.6%	-2.9%	-2.1%	0.5%		
Retail Sales ^{2/}	1,375	1,327	1,289	1,349	1,359	1,404	1,704	1,364	1,246	1,435	1,390	1,317	16,559	16,559	0.5%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.8%	5.8%	0.7%	0.2%	0.5%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	502.6%	-95.3%	-92.5%	-15.0%		
Use Tax ^{2/ 3/}	130	119	112	99	(32)	127	181	131	128	103	96	96	1,290	1,290	18.0%
(% change from prior year)	25.1%	-205.5%	5.9%	249.4%	-127.2%	11.3%	6.5%	18.2%	8.6%	-10.4%	-11.8%	-14.4%	18.0%		
Total	2,765	2,545	2,535	2,635	2,634	2,700	3,268	2,529	2,458	2,695	2,546	2,450	31,760	31,760	-3.2%
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	-5.4%	-8.1%	-8.0%	-9.4%	-10.3%	-3.2%		

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

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the adjusted growth rates for Retail and Use Tax categories are -0.4% and 17.9% in August 2024, and 2.8% and -18.8% in October 2024.

^{3/} Significant decline in November was due to a large refund, which artificially decreased the Use Tax collections. The adjusted growth rate for Use Tax is -17.3% in November 2024.

GASB	(200)	(200)	-200.9%
Total	31,560	31,560	-4.4%

PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	21	22	27	30	24	22	20	17	20	32	26	24	285	285	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.4%	-45.3%	-19.1%	6.6%	-16.9%	-21.1%	-14.4%	-1.6%	-18.3%	-13.0%		
Commercial Property Rental	158	146	149	157	162	153	182	156	160	162	143	169	1,897	1,897	-0.3%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	-16.2%	-6.2%	-12.8%	-0.3%		
Construction Contracting	221	167	188	169	217	143	230	160	172	176	175	171	2,189	2,189	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.6%	-18.5%	-12.6%	-15.0%	-13.8%	-12.0%		
Hotel/Motel Lodging	32	28	28	37	53	47	38	49	67	81	61	47	568	568	1.5%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.6%	6.0%	4.0%	9.4%	1.5%		
Job Printing	6	5	4	4	7	4	4	4	3	6	5	4	56	56	20.0%
(% change from prior year)	98.3%	45.3%	3.2%	-2.8%	56.2%	12.6%	-21.6%	7.9%	-33.4%	28.9%	48.3%	36.8%	20.0%		
Publishing	0	0	0	0	0	0	3	0	0	0	1	2	6	6	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	232.5%	-36.0%	674.9%	20.0%		
Rentals of Personal Property	92	88	87	88	103	101	109	103	95	110	102	92	1,170	1,170	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.8%	10.2%	8.2%	1.5%	-3.6%	-5.0%	-1.8%	3.0%		
Residential Property Rental ^{1/}	134	121	114	126	121	127	146	16	8	(4)	(3)	(4)	902	902	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-102.7%	-102.7%	-102.8%	-39.9%		
Restaurant and Bars	177	154	159	180	185	183	191	185	196	209	197	186	2,202	2,202	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	-2.6%	-2.8%	-2.1%	0.5%		
Retail Sales ^{2/}	916	885	859	899	906	936	1,136	909	831	957	927	879	11,040	11,040	0.5%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.7%	5.9%	0.8%	0.2%	0.5%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-15.0%
(% change from prior year)	-49.3%	15.2%	-20.9%	20.9%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	502.7%	-95.3%	-92.5%	-15.0%		
Use Tax ^{2/ 3/}	87	79	75	66	(22)	84	121	88	86	69	64	63	860	860	18.0%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.6%	18.2%	8.6%	-10.4%	-11.8%	-14.4%	18.0%		
Total	1,843	1,697	1,690	1,757	1,756	1,800	2,179	1,686	1,639	1,797	1,698	1,634	21,176	21,176	-3.2%
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	-5.4%	-8.1%	-8.0%	-9.4%	-10.3%	-3.2%		

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

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the adjusted growth rates for Retail and Use Tax categories are -0.4% and 16.8% in August 2024, and 2.7% and -19.1% in October 2024.

^{3/} Significant decline in November was due to a large refund, which artificially decreased the Use Tax collections. The adjusted growth rate for Use Tax is -17.8% in November 2024.

GASB	(133)	(133)	-200.8%
Total	21,043	21,043	-4.4%

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

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$4,439	\$4,617	\$4,608	3.8%	\$4,608	3.8%	\$4,282	-7.1%
August	4,184	4,401	4,242	1.4%	4,242	1.4%	4,793	13.0%
September	4,307	4,417	4,224	-1.9%	4,224	-1.9%	4,949	17.2%
October	4,535	4,601	4,392	-3.2%	4,392	-3.2%	5,180	17.9%
November	4,545	4,534	4,392	-3.4%	4,392	-3.4%	5,178	17.9%
December	4,501	4,717	4,500	0.0%	4,500	0.0%	5,211	15.8%
January	5,129	5,518	5,448	6.2%	5,448	6.2%	6,128	12.5%
February	4,455	4,213	4,216	-5.4%	4,216	-5.4%	5,097	20.9%
March	4,459	4,304	4,097	-8.1%	4,097	-8.1%	5,194	26.8%
April	4,884	5,185	0	NA	4,492	-8.0%	5,942	32.3%
May	4,684	4,853	0	NA	4,244	-9.4%	5,619	32.4%
June	4,555	4,709	0	NA	4,081	-10.4%	5,418	32.8%
Subtotal:	\$54,677	\$56,068	\$40,119	NA	\$52,935	-3.2%	\$62,990	19.0%
Year End Adjustment	333	(66)	0	NA	(336)	-100%+	1,013	100%+
TOTAL: ^{1/}	\$55,010	\$56,002	\$40,119	NA	\$52,599	-4.4%	\$64,003	21.7% ^{1/}

^{1/} FY 2025-26 Proposed Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Revised Estimate

YTD Actual Revenue:	\$40,119
YTD Revised Estimate:	39,275
Dollars Over/Under:	\$844
Percent Over/Under:	2.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$40,119
YTD Prior Year Actual:	40,554
Dollars Over/Under:	(435)
Percent Over/Under:	-1.1%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	3	3	3	4	3	3	2	2	3	4	3	3	36	36	-13.0%
(% change from prior year)	-10.2%	-19.6%	22.9%	16.4%	-45.3%	-19.1%	6.6%	-16.8%	-21.0%	-14.3%	-1.5%	-18.3%	-13.0%		
Commercial Property Rental	20	18	19	20	20	19	23	20	20	20	18	20	237	237	-0.3%
(% change from prior year)	2.2%	-3.5%	11.3%	-2.8%	-1.7%	2.6%	14.6%	3.3%	16.0%	-16.2%	-6.2%	-12.8%	-0.3%		
Construction Contracting	28	21	23	21	27	18	29	20	22	22	22	21	274	274	-12.0%
(% change from prior year)	2.3%	-14.6%	-17.3%	-27.1%	-0.7%	-23.5%	11.5%	-14.6%	-18.4%	-12.6%	-14.9%	-13.8%	-12.0%		
Hotel/Motel Lodging	4	4	3	5	7	6	5	6	8	10	8	5	71	71	1.6%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.9%	7.6%	2.6%	4.0%	-11.9%	-1.6%	6.0%	4.1%	9.4%	1.6%		
Job Printing	1	1	0	1	1	1	0	0	0	1	1	0	7	7	20.1%
(% change from prior year)	98.4%	45.4%	3.2%	-2.7%	56.2%	12.7%	-21.6%	7.9%	-33.4%	28.9%	48.4%	36.9%	20.1%		
Rentals of Personal Property	11	11	11	11	13	13	14	13	12	14	13	10	146	146	3.1%
(% change from prior year)	8.8%	7.2%	2.6%	-7.5%	4.9%	14.8%	10.3%	8.2%	1.5%	-3.6%	-4.9%	-1.8%	3.1%		
Residential Property Rental ^{1/}	17	15	14	16	15	16	18	2	1	0	0	(1)	113	113	-39.9%
(% change from prior year)	13.1%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.1%	-86.9%	-93.7%	-102.7%	-102.7%	-102.8%	-39.9%		
Restaurant and Bars	22	19	20	23	23	23	24	23	25	26	25	22	275	275	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.5%	1.8%	2.4%	2.8%	-2.6%	-2.8%	-2.1%	0.5%		
Retail Sales ^{2/}	115	111	107	112	113	117	142	114	104	120	116	110	1,381	1,381	0.5%
(% change from prior year)	1.4%	-9.6%	-1.8%	-4.1%	6.1%	2.1%	5.3%	2.1%	-1.7%	5.9%	0.8%	0.3%	0.5%		
Use Tax ^{2/ 3/}	11	10	9	8	(3)	11	15	11	11	9	8	8	108	108	18.0%
(% change from prior year)	25.2%	-205.6%	5.9%	249.5%	-127.3%	11.3%	6.6%	18.3%	8.6%	-10.4%	-11.8%	-14.3%	18.0%		
Total	230	212	211	220	220	225	273	211	205	225	212	204	2,648	2,648	-3.1%
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	0.0%	6.3%	-5.3%	-8.1%	-8.0%	-9.4%	-10.3%	-3.1%		

^{1/} The low collection in February is due to the elimination of residential rental sales tax, effective January 1, 2025.

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the adjusted growth rates for Retail and Use Tax categories are 0.3% and 13.3% in August 2024, and 2.6% and -18.6% in October 2024.

^{3/} Significant decline in November was due to a large refund, which artificially decreased the Use Tax collections. The adjusted growth rate for Use Tax is -21.3% in November 2024.

GASB	(17)	(17)	-200.0%
Total	2,631	2,631	-4.4%

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	13	14	17	18	15	13	12	10	13	20	16	17	178	178	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.5%	-16.9%	-21.1%	-14.4%	-1.6%	-18.3%	-13.0%		
Commercial Property Rental	99	91	93	98	102	96	114	98	100	101	89	104	1,185	1,185	-0.4%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.9%	-1.8%	2.5%	14.5%	3.2%	15.9%	-16.2%	-6.3%	-12.9%	-0.4%		
Construction Contracting	138	105	117	106	136	89	144	100	108	110	109	106	1,368	1,368	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.8%	-23.5%	11.4%	-14.7%	-18.5%	-12.7%	-15.0%	-13.8%	-12.0%		
Hotel/Motel Lodging	20	18	17	23	33	30	24	30	42	51	38	29	355	355	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	5.9%	4.0%	9.4%	1.5%		
Job Printing	4	3	2	3	4	3	2	2	2	4	3	3	35	35	20.0%
(% change from prior year)	98.2%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	28.9%	48.3%	36.8%	20.0%		
Publishing	0	0	0	0	0	0	2	0	0	0	1	1	4	4	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.1%	232.4%	-36.0%	674.7%	20.0%		
Rentals of Personal Property	57	55	54	55	64	63	68	64	59	68	64	60	731	731	3.0%
(% change from prior year)	8.7%	7.1%	2.5%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	-3.6%	-5.0%	-1.8%	3.0%		
Residential Property Rental ^{1/}	84	76	71	79	75	79	91	10	5	(2)	(2)	(2)	564	564	-39.9%
(% change from prior year)	13.0%	5.5%	-3.7%	-4.3%	3.7%	-5.0%	-0.2%	-86.9%	-93.7%	-102.7%	-102.7%	-102.8%	-39.9%		
Restaurant and Bars	110	97	99	113	116	114	119	116	123	130	123	116	1,376	1,376	0.5%
(% change from prior year)	4.0%	-5.9%	1.6%	4.7%	-1.9%	5.4%	1.7%	2.3%	2.7%	-2.6%	-2.9%	-2.1%	0.5%		
Retail Sales ^{2/}	573	553	537	562	566	585	710	568	519	598	579	549	6,899	6,899	0.5%
(% change from prior year)	1.3%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.8%	5.8%	0.7%	0.2%	0.5%		
Use Tax ^{2/ 3/}	54	49	47	41	(13)	53	76	55	53	43	40	39	537	537	18.0%
(% change from prior year)	25.1%	-205.5%	5.9%	249.3%	-127.2%	11.3%	6.5%	18.2%	8.6%	-10.4%	-11.9%	-14.4%	18.0%		
Total	1,152	1,060	1,056	1,098	1,098	1,125	1,362	1,054	1,024	1,123	1,061	1,019	13,232	13,232	-3.2%
(% change from prior year)	3.8%	1.4%	-1.9%	-3.2%	-3.4%	-0.1%	6.2%	-5.4%	-8.1%	-8.1%	-9.4%	-10.4%	-3.2%		

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

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the adjusted growth rates for Retail and Use Tax categories are -0.4% and 16.3% in August 2024, and 2.8% and -19.8% in October 2024.

^{3/} Significant decline in November was due to a large refund, which artificially decreased the Use Tax collections. The adjusted growth rate for Use Tax is -15.6% in November 2024.

GASB	(84)	(84)	-200.0%
Total	13,148	13,148	-4.4%

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	36	39	48	52	42	38	34	29	36	55	45	45	499	499	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-14.4%	-1.6%	-18.3%	-13.0%		
Commercial Property Rental	276	256	261	275	284	268	319	273	281	283	251	292	3,319	3,319	-0.3%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	-16.2%	-6.2%	-12.8%	-0.3%		
Construction Contracting	386	293	329	296	380	250	403	281	301	308	305	298	3,830	3,830	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.7%	-18.5%	-12.6%	-15.0%	-13.8%	-12.0%		
Hotel/Motel Lodging	55	49	49	65	92	83	67	85	117	142	107	83	994	994	1.5%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	5.9%	4.0%	9.4%	1.5%		
Job Printing	10	9	7	7	12	7	6	6	6	10	9	9	98	98	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.2%	12.6%	-21.6%	7.9%	-33.4%	28.9%	48.3%	36.8%	20.0%		
Publishing	1	0	0	0	0	0	5	1	0	0	2	2	11	11	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	232.4%	-36.0%	674.9%	20.0%		
Rentals of Personal Property	161	154	153	155	180	177	191	179	166	192	178	161	2,047	2,047	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	-3.6%	-5.0%	-1.8%	3.0%		
Residential Property Rental ^{1/}	235	212	199	220	211	221	255	28	14	(6)	(6)	(4)	1,579	1,579	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-102.7%	-102.7%	-102.8%	-39.9%		
Restaurant and Bars	309	270	278	315	324	320	334	324	343	365	345	327	3,854	3,854	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	-2.6%	-2.8%	-2.1%	0.5%		
Retail Sales ^{2/}	1,604	1,549	1,504	1,573	1,585	1,638	1,989	1,591	1,454	1,674	1,622	1,537	19,320	19,320	0.5%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.8%	5.9%	0.7%	0.2%	0.5%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	-15.0%
(% change from prior year)	-49.3%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	502.6%	-95.3%	-92.5%	-15.0%		
Use Tax ^{2/ 3/}	152	139	131	115	(38)	148	212	153	150	121	112	110	1,505	1,505	18.0%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	18.2%	8.6%	-10.4%	-11.8%	-14.4%	18.0%		
Total	3,226	2,970	2,957	3,074	3,074	3,150	3,813	2,951	2,868	3,144	2,971	2,858	37,056	37,056	-3.2%
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	-5.4%	-8.1%	-8.0%	-9.4%	-10.3%	-3.2%		

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

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the adjusted growth rates for Retail and Use Tax categories are -0.4% and 17.2% in August 2024, and 2.7% and -19.3% in October 2024.

^{3/} Significant decline in November was due to a large refund, which artificially decreased the Use Tax collections. The adjusted growth rate for Use Tax is -17.3% in November 2024.

GASB	(235)	(235)	-201.3%
Total	36,821	36,821	-4.4%

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

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$590	\$685	\$621	5.3%	\$621	5.3%	\$580	-6.6%
August	596	644	606	1.7%	606	1.7%	559	-7.8%
September	597	631	618	3.5%	618	3.5%	567	-8.3%
October	605	619	543	-10.2%	543	-10.2%	581	7.0%
November	582	650	509	-12.5%	509	-12.5%	564	10.8%
December	577	593	513	-11.1%	513	-11.1%	550	7.2%
January	633	621	526	-16.9%	526	-16.9%	587	11.6%
February	603	576	499	-17.2%	499	-17.2%	553	10.8%
March	577	611	530	-8.1%	530	-8.1%	573	8.1%
April	610	712	0	NA	719	17.9%	663	-7.8%
May	596	622	0	NA	632	6.0%	583	-7.8%
June	588	540	0	NA	554	-5.8%	510	-7.9%
Subtotal:	\$7,156	\$7,504	\$4,965	NA	\$6,870	-4.0%	\$6,870	0.0%
Year End Adjustment	172	(2)	0	NA	(105)	-100%+	50	100%+
TOTAL:	\$7,328	\$7,502	\$4,965	NA	\$6,765	-7.7%	\$6,920	2.3%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$4,965
YTD Revised Estimate:	5,134
Dollars Over/Under:	(\$169)
Percent Over/Under:	-3.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$4,965
YTD Prior Year Actual:	5,360
Dollars Over/Under:	(395)
Percent Over/Under:	-7.4%

CAPITAL CONSTRUCTION SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Telecommunication and Cable TV (% change from prior year)	621 5.3%	606 1.6%	618 3.5%	543 -10.3%	509 -12.6%	513 -11.2%	526 -16.8%	499 -17.3%	530 -8.3%	719 17.9%	632 6.1%	554 -5.9%	6,870 -4.0%	6,870	-4.0%
Total	621	606	618	543	509	513	526	499	530	719	632	554	6,870	6,870	-4.0%
(% change from prior year)	5.3%	1.6%	3.5%	-10.3%	-12.6%	-11.2%	-16.8%	-17.3%	-8.3%	17.9%	6.1%	-5.9%	-4.0%		
											GASB		(105)	(105)	-161.0%
											Total		6,765	6,765	-7.7%

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

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$2,711	\$2,908	\$3,092	14.1%	\$3,092	14.1%	\$3,221	4.2%
August ^{1/}	10	3,485	3,849	100.0%+	3,849	100.0%+	2,373	-38.3%
September ^{1/}	224	3,614	3,923	100.0%+	3,923	100.0%+	2,435	-37.9%
October	3,736	3,479	3,907	4.6%	3,907	4.6%	3,819	-2.3%
November	2,849	2,857	3,369	18.3%	3,369	18.3%	3,113	-7.6%
December	2,261	2,217	2,413	6.7%	2,413	6.7%	2,422	0.4%
January ^{1/}	8,067	2,208	2,107	-73.9%	2,107	-73.9%	4,768	100%+
February	1,924	2,614	2,587	34.5%	2,587	34.5%	2,603	0.6%
March	2,510	2,377	2,453	-2.3%	2,453	-2.3%	2,655	8.2%
April	1,858	2,403	0	NA	2,290	23.3%	2,482	8.4%
May	2,473	2,302	0	NA	2,371	-4.1%	2,569	8.4%
June	2,310	2,623	0	NA	2,592	12.2%	2,807	8.3%
Subtotal:	\$30,933	\$33,087	\$27,700	NA	\$34,953	13.0%	\$35,268	0.9%
Year End Adjustment	326	44	0	NA	313	-4.0%	42	-86.6%
TOTAL:	\$31,258	\$33,131	\$27,700	NA	\$35,266	12.8%	\$35,310	0.1%

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

Actual vs. Revised Estimate

YTD Actual Revenue:	\$27,700
YTD Revised Estimate:	28,445
Dollars Over/Under:	(\$745)
Percent Over/Under:	-2.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$27,700
YTD Prior Year Actual:	24,292
Dollars Over/Under:	3,408
Percent Over/Under:	14.0%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Other Utilities	1,175	1,463	1,491	1,485	1,280	917	801	983	932	870	901	984	13,282	13,282	13.0%
(% change from prior year)	14.1%	40366.7%	1655.4%	4.6%	18.3%	6.8%	-73.9%	34.4%	-2.3%	23.3%	-4.1%	12.2%	13.0%		
Total	1,175	1,463	1,491	1,485	1,280	917	801	983	932	870	901	984	13,282	13,282	13.0%
(% change from prior year)	14.1%	40366.7%	1655.4%	4.6%	18.3%	6.8%	-73.9%	34.4%	-2.3%	23.3%	-4.1%	12.2%	13.0%		
											GASB		119	119	-4.0%
											Total		13,401	13,401	12.8%

PUBLIC SAFETY ENHANCEMENT - POLICE SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Other Utilities	1,917	2,386	2,432	2,422	2,089	1,496	1,306	1,604	1,521	1,420	1,470	1,608	21,671	21,671	13.0%
(% change from prior year)	14.1%	40366.7%	1655.4%	4.6%	18.3%	6.8%	-73.9%	34.4%	-2.3%	23.3%	-4.1%	12.2%	13.0%		
Total	1,917	2,386	2,432	2,422	2,089	1,496	1,306	1,604	1,521	1,420	1,470	1,608	21,671	21,671	13.0%
(% change from prior year)	14.1%	40366.7%	1655.4%	4.6%	18.3%	6.8%	-73.9%	34.4%	-2.3%	23.3%	-4.1%	12.2%	13.0%		
											GASB		194	194	-4.0%
											Total		21,865	21,865	12.8%

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

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$8,879	\$9,234	\$9,215	3.8%	\$9,215	3.8%	\$8,564	-7.1%
August	8,368	8,803	8,485	1.4%	8,485	1.4%	9,585	13.0%
September	8,614	8,831	8,449	-1.9%	8,449	-1.9%	9,896	17.1%
October	9,069	9,204	8,784	-3.1%	8,784	-3.1%	10,360	17.9%
November	9,090	9,070	8,781	-3.4%	8,781	-3.4%	10,357	17.9%
December	9,003	9,434	8,999	0.0%	8,999	0.0%	10,413	15.7%
January	10,259	11,038	10,895	6.2%	10,895	6.2%	12,255	12.5%
February	8,909	8,428	8,430	-5.4%	8,430	-5.4%	10,196	20.9%
March	8,918	8,608	8,194	-8.1%	8,194	-8.1%	10,390	26.8%
April	9,769	10,368	0	NA	8,984	-8.0%	11,886	32.3%
May	9,368	9,709	0	NA	8,488	-9.4%	11,240	32.4%
June	9,109	9,413	0	NA	8,168	-10.3%	10,838	32.7%
Subtotal:	\$109,355	\$112,139	\$80,232	NA	\$105,872	-3.2%	\$125,980	19.0%
Year End Adjustment	662	(131)	0	NA	(669)	-100%+	2,026	100%+
TOTAL: ^{1/}	\$110,017	\$112,008	\$80,232	NA	\$105,203	-4.4%	\$128,006	21.7% ^{1/}

^{1/} FY 2025-26 Proposed Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Revised Estimate

YTD Actual Revenue:	\$80,232
YTD Revised Estimate:	78,549
Dollars Over/Under:	\$1,683
Percent Over/Under:	2.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$80,232
YTD Prior Year Actual:	81,109
Dollars Over/Under:	(877)
Percent Over/Under:	-1.1%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	21	22	27	30	24	22	20	17	20	32	26	24	285	285	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.4%	-45.3%	-19.1%	6.6%	-16.9%	-21.1%	-14.4%	-1.6%	-18.3%	-13.0%		
Commercial Property Rental	158	146	149	157	162	153	182	156	160	162	143	169	1,897	1,897	-0.3%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	-16.2%	-6.2%	-12.8%	-0.3%		
Construction Contracting	221	167	188	169	217	143	230	160	172	176	175	171	2,189	2,189	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.6%	-18.5%	-12.6%	-15.0%	-13.8%	-12.0%		
Hotel/Motel Lodging	32	28	28	37	53	47	38	49	67	81	61	47	568	568	1.5%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.6%	6.0%	4.0%	9.4%	1.5%		
Job Printing	6	5	4	4	7	4	4	4	3	6	5	4	56	56	20.0%
(% change from prior year)	98.3%	45.3%	3.2%	-2.8%	56.2%	12.6%	-21.6%	7.9%	-33.4%	28.9%	48.3%	36.8%	20.0%		
Publishing	0	0	0	0	0	0	3	0	0	0	1	2	6	6	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	232.5%	-36.0%	674.9%	20.0%		
Rentals of Personal Property	92	88	87	88	103	101	109	103	95	110	102	92	1,170	1,170	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.8%	10.2%	8.2%	1.5%	-3.6%	-5.0%	-1.8%	3.0%		
Residential Property Rental ^{1/}	134	121	114	126	121	127	146	16	8	(4)	(3)	(4)	902	902	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-102.7%	-102.7%	-102.8%	-39.9%		
Restaurant and Bars	177	154	159	180	185	183	191	185	196	209	197	186	2,202	2,202	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	-2.6%	-2.8%	-2.1%	0.5%		
Retail Sales ^{2/}	916	885	859	899	906	936	1,136	909	831	957	927	879	11,040	11,040	0.5%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.7%	5.9%	0.8%	0.2%	0.5%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-15.0%
(% change from prior year)	-49.3%	15.2%	-20.9%	20.9%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	502.7%	-95.3%	-92.5%	-15.0%		
Use Tax ^{2/ 3/}	87	79	75	66	(22)	84	121	88	86	69	64	63	860	860	18.0%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.6%	18.2%	8.6%	-10.4%	-11.8%	-14.4%	18.0%		
Total	1,843	1,697	1,690	1,757	1,756	1,800	2,179	1,686	1,639	1,797	1,698	1,634	21,176	21,176	-3.2%
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	-5.4%	-8.1%	-8.0%	-9.4%	-10.3%	-3.2%		

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

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the adjusted growth rates for Retail and Use Tax categories are -0.4% and 16.8% in August 2024, and 2.7% and -19.1% in October 2024.

^{3/} Significant decline in November was due to a large refund, which artificially decreased the Use Tax collections. The adjusted growth rate for Use Tax is -17.8% in November 2024.

GASB	(133)	(133)	-200.8%
Total	21,043	21,043	-4.4%

PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2025 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)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	83	90	110	118	96	86	79	67	82	126	103	100	1,140	1,140	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-14.4%	-1.6%	-18.3%	-13.0%		
Commercial Property Rental	631	584	596	629	650	611	728	624	642	648	573	669	7,585	7,585	-0.3%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	-16.2%	-6.2%	-12.8%	-0.3%		
Construction Contracting	882	669	751	677	868	572	920	642	688	703	698	683	8,753	8,753	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.7%	-18.5%	-12.7%	-15.0%	-13.8%	-12.0%		
Hotel/Motel Lodging	127	112	112	149	210	189	154	194	268	324	245	189	2,273	2,273	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	5.9%	4.0%	9.4%	1.5%		
Job Printing	23	20	15	17	27	16	14	14	13	23	21	21	224	224	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	28.9%	48.3%	36.8%	20.0%		
Publishing	2	1	0	1	1	0	11	2	1	1	5	0	25	25	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	232.4%	-36.0%	674.9%	20.0%		
Rentals of Personal Property	367	352	349	353	410	405	436	410	379	438	408	372	4,679	4,679	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	-3.6%	-5.0%	-1.8%	3.0%		
Residential Property Rental ^{1/}	538	485	456	503	483	506	582	64	31	(14)	(13)	(13)	3,608	3,608	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-102.7%	-102.7%	-102.8%	-39.9%		
Restaurant and Bars	707	618	635	721	742	731	763	740	785	835	788	744	8,809	8,809	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	-2.6%	-2.9%	-2.1%	0.5%		
Retail Sales ^{2/}	3,665	3,539	3,437	3,596	3,624	3,743	4,545	3,636	3,324	3,827	3,706	3,515	44,157	44,157	0.5%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.8%	5.8%	0.7%	0.2%	0.5%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	2	2	2	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	502.6%	-95.3%	-92.5%	-15.0%		
Use Tax ^{2/ 3/}	347	317	299	263	(86)	338	483	350	342	276	256	255	3,440	3,440	18.0%
(% change from prior year)	25.1%	-205.5%	5.9%	249.4%	-127.2%	11.3%	6.5%	18.2%	8.6%	-10.4%	-11.8%	-14.4%	18.0%		
Total	7,372	6,788	6,759	7,027	7,025	7,199	8,716	6,744	6,555	7,187	6,790	6,534	84,696	84,696	-3.2%
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	-5.4%	-8.1%	-8.0%	-9.4%	-10.3%	-3.2%		

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

^{2/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the adjusted growth rates for Retail and Use Tax categories are -0.4% and 17.2% in August 2024, and 2.8% and -19.2% in October 2024.

^{3/} Significant decline in November was due to a large refund, which artificially decreased the Use Tax collections. The adjusted growth rate for Use Tax is -17.1% in November 2024.

GASB	(536)	(536)	-201.1%
Total	84,160	84,160	-4.4%

STATE SALES TAX BY MONTH

PHOENIX SHARE

(In Thousands)

9+3

	2023-24 Actual	2024-25 Actual	% Change from PY Actual	2024-25 Revised Estimate	% Change from PY Actual	2025-26 Proposed Budget	% Change from PY Estimate
July	\$20,075	\$20,281	1.0%	\$20,281	1.0%	\$21,287	5.0%
August	20,412	19,886	-2.6%	19,886	-2.6%	19,904	0.1%
September	19,786	19,642	-0.7%	19,642	-0.7%	20,299	3.3%
October	20,528	20,405	-0.6%	20,405	-0.6%	20,674	1.3%
November	20,037	20,983	4.7%	20,983	4.7%	21,200	1.0%
December	20,439	21,277	4.1%	21,277	4.1%	21,405	0.6%
January	23,718	24,731	4.3%	24,731	4.3%	25,212	1.9%
February	19,815	20,369	2.8%	20,369	2.8%	20,744	1.8%
March	19,701	19,911	1.1%	19,911	1.1%	21,073	5.8%
April	22,247	0	NA	22,776	2.4%	24,736	8.6%
May	21,043	0	NA	21,081	0.2%	22,878	8.5%
June	20,632	0	NA	20,644	0.1%	22,407	8.5%
Subtotal	\$248,433	\$187,485	NA	\$251,986	1.4%	\$261,821	3.9%
Year end adjust. (GASB)	1,071	0	NA	589	-45.0%	924	56.9%
TOTAL:	\$249,504	\$187,485	NA	\$252,575	1.2%	\$262,745	4.0%

Actual vs. Prior Year

YTD Actual Revenue:	187,485
YTD Prior Year Actual:	184,511
Dollars Over/(Under):	\$2,973
Percent Over/(Under):	1.6%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$187,485
YTD Estimate:	185,358
Dollars Over/(Under):	\$2,126
Percent Over/(Under):	1.1%

STATE SALES TAX CATEGORY ANALYSIS
FY 2024-25 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	\$43	\$23	\$42	\$35	\$62	\$10	\$40	\$31	\$19	\$103	\$30	\$30	\$469	6.9%
% change from PY actual	-0.3%	-46.8%	1.2%	10.3%	85.4%	-63.6%	-19.3%	5.2%	-40.3%	173.0%	-6.3%	-19.7%		
Mining-Oil & Gas Production	\$229	\$222	\$235	\$273	\$248	\$221	\$255	\$240	\$195	\$243	\$244	\$242	\$2,848	0.0%
% change from PY actual	-15.4%	12.4%	-25.1%	24.8%	12.8%	6.7%	13.7%	5.1%	-10.8%	-4.3%	0.3%	-3.7%		
Utilities	\$11,819	\$16,124	\$15,799	\$14,650	\$12,920	\$9,444	\$9,350	\$10,178	\$9,112	\$10,007	\$10,071	\$11,983	\$141,457	9.0%
% change from PY actual	5.0%	19.6%	5.6%	10.7%	12.8%	2.3%	6.3%	-4.0%	-4.7%	25.8%	9.5%	19.4%		
Communications	\$1,276	\$1,239	\$1,308	\$1,025	\$997	\$979	\$1,077	\$990	\$998	\$1,706	\$1,408	\$1,280	\$14,284	-5.0%
% change from PY actual	12.7%	-1.4%	7.4%	-19.7%	-21.3%	-21.6%	-21.4%	-21.7%	-19.3%	33.4%	13.9%	2.4%		
Private Car & Pipelines	\$38	\$37	\$38	\$37	\$38	\$39	\$38	\$41	\$38	\$37	\$36	\$37	\$454	-0.1%
% change from PY actual	2.1%	-3.1%	1.2%	-0.4%	1.0%	3.2%	-11.2%	9.3%	2.6%	-0.7%	-1.8%	-0.9%		
Publishing	\$86	\$28	\$21	\$33	\$23	\$21	\$106	\$46	\$24	\$62	\$61	\$67	\$577	40.0%
% change from PY actual	159.2%	21.4%	-6.8%	42.6%	-3.5%	-12.2%	98.0%	22.3%	-49.6%	158.9%	-18.2%	152.7%		
Printing	\$260	\$222	\$194	\$217	\$273	\$211	\$207	\$182	\$197	\$327	\$307	\$292	\$2,888	16.0%
% change from PY actual	44.7%	30.2%	-7.3%	0.9%	19.6%	5.2%	-12.0%	-8.8%	-11.9%	41.5%	51.4%	49.7%		
Restaurants & Bars	\$36,208	\$32,659	\$33,301	\$36,347	\$36,919	\$37,750	\$39,536	\$37,164	\$39,435	\$42,836	\$39,583	\$38,774	\$450,512	1.0%
% change from PY actual	3.7%	-3.9%	2.6%	1.8%	0.3%	6.4%	0.5%	3.0%	2.6%	-3.3%	-2.3%	2.0%		
Amusements	\$3,962	\$3,627	\$3,113	\$3,394	\$3,920	\$4,403	\$3,941	\$4,057	\$3,551	\$5,553	\$3,597	\$3,185	\$46,305	-6.0%
% change from PY actual	3.2%	-5.4%	-5.6%	-13.6%	-15.8%	6.3%	-6.2%	12.2%	-12.2%	9.2%	-24.6%	-17.1%		
Rentals-Personal Property	\$12,892	\$12,725	\$14,697	\$10,367	\$13,300	\$14,060	\$14,388	\$13,731	\$12,794	\$14,181	\$12,934	\$12,068	\$158,136	6.5%
% change from PY actual	12.8%	15.0%	29.6%	-16.1%	0.6%	20.5%	10.2%	11.3%	7.9%	0.4%	-3.0%	-5.0%		
Contracting	\$22,035	\$22,705	\$22,039	\$23,427	\$24,145	\$20,665	\$24,705	\$20,185	\$19,636	\$24,404	\$23,255	\$26,057	\$273,257	4.1%
% change from PY actual	-4.0%	4.2%	1.6%	12.8%	6.9%	-3.8%	3.2%	-0.7%	-3.8%	12.6%	4.3%	15.4%		
Retail ^{1/}	\$192,208	\$187,495	\$182,898	\$193,071	\$194,254	\$205,622	\$250,129	\$192,748	\$183,616	\$207,773	\$195,575	\$189,804	\$2,375,192	1.2%
% change from PY actual	1.0%	-5.2%	-3.3%	-1.1%	6.0%	4.7%	5.6%	4.0%	2.1%	1.9%	0.9%	-2.7%		
Severance - Mining	\$1,405	\$1,179	\$1,042	\$892	\$1,635	\$683	\$1,549	\$872	\$1,128	\$2,269	\$2,134	\$1,356	\$16,144	60.0%
% change from PY actual	1.9%	1028.7%	19.9%	36.2%	266.5%	-8.7%	27.2%	1.5%	184.9%	195.6%	138.9%	-22.7%		
Bed Tax - Hotel/Motel	\$10,337	\$8,798	\$8,847	\$10,812	\$14,195	\$13,055	\$11,716	\$13,592	\$16,713	\$19,306	\$15,114	\$12,862	\$155,348	2.5%
% change from PY actual	1.6%	-2.5%	7.1%	-0.4%	7.7%	5.2%	6.1%	1.7%	2.4%	-1.3%	-1.6%	7.1%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
State Total	\$292,796	\$287,084	\$283,574	\$294,581	\$302,930	\$307,165	\$357,037	\$294,056	\$287,455	\$328,806	\$304,349	\$298,038	\$3,637,872	2.0%
Cities Share (25%)	\$73,199	\$71,771	\$70,893	\$73,645	\$75,733	\$76,791	\$89,259	\$73,514	\$71,864	\$82,202	\$76,087	\$74,510	\$909,468	2.0%
Phoenix Population Percentage	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%		
Phoenix TOTAL	\$20,281	\$19,886	\$19,642	\$20,405	\$20,983	\$21,277	\$24,731	\$20,369	\$19,911	\$22,776	\$21,081	\$20,644	\$251,986	1.4%

^{1/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category to correct the past misreporting of collections. Absent these technical adjustments, Retail growth in August, October, and November 2024 would have been 3.8%, 3.0%, and 5.0% respectively.

Year End GASB Adjustment	589	-45.0%
Total	\$252,575	1.2%

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

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Estimate	
	Actual	Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$32	\$29	\$26	\$19	(\$13)	-40.3%	(\$8)	-28.7%
Mining-Oil & Gas Production	219	243	233	195	(24)	-10.8%	(38)	-16.1%
Utilities	9,566	9,354	9,996	9,112	(453)	-4.7%	(884)	-8.8%
Communications	1,237	1,210	1,213	998	(239)	-19.3%	(215)	-17.7%
Private Car & Pipelines	37	37	38	38	1	2.6%	0	0.8%
Publishing	47	18	45	24	(23)	-49.6%	(21)	-46.9%
Printing	224	169	247	197	(27)	-11.9%	(50)	-20.3%
Restaurants & Bars	38,420	40,184	39,016	39,435	1,014	2.6%	419	1.1%
Amusements	4,044	4,653	3,270	3,551	(492)	-12.2%	281	8.6%
Rentals-Personal Property	11,856	11,850	12,405	12,794	938	7.9%	389	3.1%
Contracting	20,418	20,386	22,044	19,636	(782)	-3.8%	(2,408)	-10.9%
Retail	179,861	192,069	182,829	183,616	3,755	2.1%	787	0.4%
Severance - Mining	396	655	1,179	1,128	732	+100%	(51)	-4.4%
Bed Tax - Hotel/Motel	16,325	16,913	16,974	16,713	388	2.4%	(262)	-1.5%
DISTRIBUTION BASE TOTAL	\$282,680	\$297,771	\$289,515	\$287,455	\$4,775	1.7%	(\$2,060)	-0.7%
Distribution to Cities (25% of distribution base)	\$70,670	\$74,443	\$72,379	\$71,864	\$1,194	1.7%	(\$515)	-0.7%
Phoenix Share of Distribution (actual is 27.71%)	\$19,701	\$20,753	\$20,054	\$19,911	\$210	1.1%	(\$143)	-0.7%

CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2024-25 COMPARED TO 2023-24
9+3

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Revised Estimate Annual Growth
Transportation & Towing	-0.3%	-23.4%	-15.4%	-10.3%	6.4%	-2.4%	-5.5%	-4.4%	-7.9%	---	---	---	6.9%
Mining-Oil & Gas Production	-15.4%	-3.6%	-12.2%	-4.1%	-1.1%	0.1%	1.9%	2.3%	0.9%	---	---	---	0.0%
Utilities	5.0%	12.9%	10.2%	10.3%	10.7%	9.7%	9.3%	7.8%	6.6%	---	---	---	9.0%
Communications	12.7%	5.3%	6.0%	-0.7%	-5.0%	-7.8%	-9.9%	-11.4%	-12.3%	---	---	---	-5.0%
Private Car & Pipelines	2.1%	-0.5%	0.0%	-0.1%	0.1%	0.7%	-1.3%	0.0%	0.3%	---	---	---	-0.1%
Publishing	159.2%	102.5%	71.3%	64.8%	51.7%	41.4%	56.2%	51.0%	34.6%	---	---	---	40.0%
Printing	44.7%	37.6%	20.8%	15.3%	16.3%	14.4%	10.1%	7.8%	5.4%	---	---	---	16.0%
Restaurants & Bars	3.7%	-0.1%	0.8%	1.0%	0.9%	1.8%	1.6%	1.8%	1.9%	---	---	---	1.0%
Amusements	3.2%	-1.1%	-2.5%	-5.4%	-7.9%	-5.4%	-5.5%	-3.5%	-4.5%	---	---	---	-6.0%
Rentals-Personal Property	12.8%	13.9%	19.2%	9.7%	7.7%	9.8%	9.9%	10.0%	9.8%	---	---	---	6.5%
Contracting	-4.0%	0.0%	0.5%	3.4%	4.1%	2.8%	2.9%	2.5%	1.8%	---	---	---	4.1%
Retail ^{1/}	1.0%	-2.2%	-2.6%	-2.2%	-0.6%	0.3%	1.2%	1.5%	1.6%	---	---	---	1.2%
Severance - Mining	1.9%	74.3%	54.2%	50.3%	78.2%	62.7%	54.8%	47.5%	55.6%	---	---	---	60.0%
Bed Tax - Hotel/Motel	1.6%	-0.3%	1.9%	1.2%	2.9%	3.3%	3.7%	3.4%	3.3%	---	---	---	2.5%
Subtotal (State)	1.7%	-0.2%	-0.2%	-0.1%	1.0%	1.6%	2.2%	2.3%	2.2%	---	---	---	2.0%
Cities Share (25%)	1.7%	-0.2%	-0.2%	-0.1%	1.0%	1.6%	2.2%	2.3%	2.2%	---	---	---	
TOTAL (Phoenix Share) ^{1/}	1.0%	-0.8%	-0.8%	-0.7%	0.4%	1.0%	1.5%	1.7%	1.6%	---	---	---	1.4%

^{1/} In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category. Absent these technical adjustments, the adjusted YTD growth rate for Retail category and Total Phoenix Share would have been 3.0% and 2.5%, respectively.

GASB (Y/E Adj)	-45.0%
TOTAL (Year End)	1.2%

City of Phoenix
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report^{1/}
Tax Revenue from July 2024 to March 2025 (June 2024 - February 2025 Activity)
(In Thousands)

Recreational (Non-Medical) MJ Retail Sales Taxes	Current Fiscal Year													Prior Fiscal Year	
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2024-25	Fiscal YTD FY 2023-24	Total FY 2023-24
City Sales Tax Collection from Recreational MJ Retail Sales	529	415	428	450	534	498	554	556	489	-	-	-	4,454	4,458	6,043
State-Shared Sales Tax Collection from MJ Retail Sales	142	106	103	131	127	119	128	131	129	-	-	-	1,115	1,083	1,456
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	5,908	NA	NA	NA	-	-	-	5,908	5,735	12,007
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	NA	NA	NA	1,847	NA	NA	NA	-	-	-	1,847	1,748	3,513
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	671	521	531	581	660	8,371	682	688	618	-	-	-	13,323	13,025	23,019

Recreational MJ Sales Taxes Earmarked for Public Safety Pension ^{3/}	Current Fiscal Year													Prior Fiscal Year	
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2024-25	Fiscal YTD FY 2023-24	Total FY 2023-24
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.2% of 2.3% tax rate)	276	217	223	235	279	260	289	290	255	-	-	-	2,324	2,326	3,153
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	5,908	NA	NA	NA	-	-	-	5,908	5,735	12,007
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	276	217	223	235	279	6,168	289	290	255	-	-	-	8,231	8,061	15,160

Notes:

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

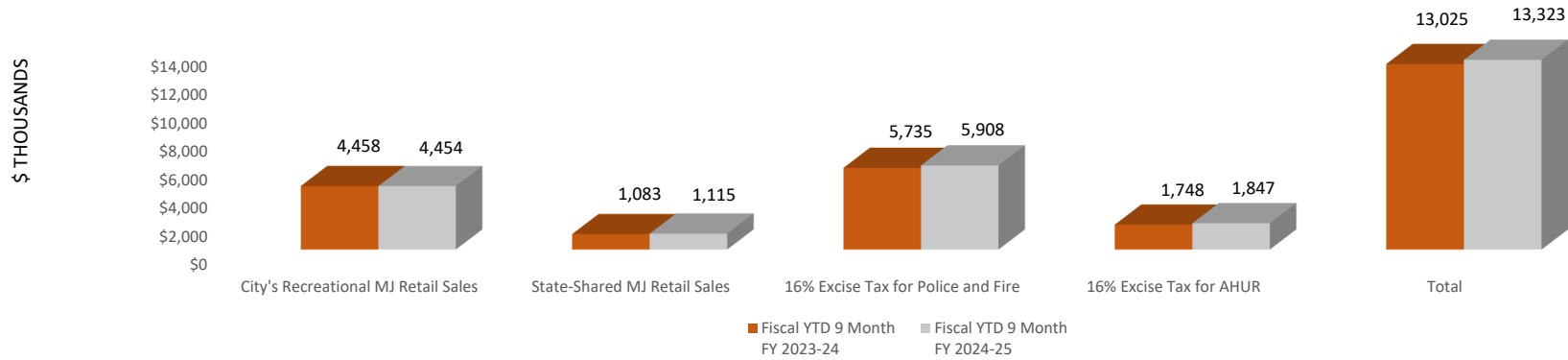
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

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

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

City of Phoenix
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report
Tax Revenue from July 2024 to March 2025 (June 2024 - February 2025 Activity)
(In Thousands)

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

