



## City of Phoenix

To: Mayor and City Council

Date: March 10, 2025

From: Jeff Barton  
City Manager

Subject: GENERAL FUND REVENUE REPORT – 7 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$1.0 billion in January were \$45.4 million or 4.1% lower than the 2023-24 collections of \$1.1 billion. The negative growth is primarily due to a 19.4% decline in state-shared income tax revenues, based on the actual collections of 2022-23, as per the state-shared income tax distribution formula.

Over the past two years, the City has benefited from inflationary pressures and a growing economy, drawing in greater tax revenue from higher-priced taxable goods, a rise in population and increased wages. **However, the retail category, which is the largest sales tax category, has experienced a significant slowdown since June 2022. In 2023-24, city retail sales tax grew by 3.1%, which is the slowest growth rate since 2012-13. Furthermore, city retail sales tax grew by an average of only 2.2% during the first seven months of the current fiscal year.** According to the July 2024 Joint Legislative Budget Committee Monthly Fiscal Report, the slower growth in retail sales in Arizona appears to be part of a wider, national trend. Per the report, the slower growth in retail sales can be attributed to several factors, including a continued shift in consumer spending from goods to services, slower real (inflation-adjusted) wage growth, depleted excess savings built up during the pandemic, rising credit card debts and higher interest rates to finance big-ticket purchases such as motor vehicles and major household appliances. **Additionally, City sales tax collections from the construction contracting category have significantly declined compared to last fiscal year with YTD revenue growth of -10.0%, despite some improvement in January.**

**It's also important to note that year-to-date city sales tax growth of 3.4% is not sustainable due to SB 1131, which eliminates residential rental sales tax effective January 2025 and will be reflected in the February report.** Additionally, the budgeted growth for 2024-25 of -19.0% in state-shared income tax is impacted by SB 1828, which lowered the graduated personal income rates to a flat tax of 2.5%. These legislative changes, combined with a slowdown in certain sales tax categories like retail, are the primary reasons why the total GF budgeted revenue for 2024-25 is -3.2%.

Economic conditions continue to be highly uncertain and difficult to predict. Key risk factors include inflation and interest rates, market volatility, changes in presidential policies, global events and geopolitical conflicts, ongoing supply chain disruptions, technological and structural shifts that could impact the labor market, and changes in consumer confidence and spending patterns. Staff is closely monitoring revenue collections and working on the annual 7+5 technical revenue review process to refine estimates for the current and upcoming fiscal year. Any proposed changes to estimates will be reflected in the eight-month revenue report and included in the City Manager's Proposed Trial Budget to be presented to City Council on March 18, 2025.

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

In the first seven months of 2024-25, the combined GF revenue from city and state-shared sales tax was \$572.1 million, reflecting growth of 2.5% compared to 2023-24.

*City Sales Tax:* Year-to-date (YTD) 2024-25 collections were \$424.9 million, representing 2.8% 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 3.4%.

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

- retail: 2.2% (adjusted from -0.2% to 2.2% 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: -10.0%
- restaurants & bars: 1.4%
- hotel/motel: 2.0%
- telecommunications: -5.9%
- commercial property rentals: 3.0%

*State-Shared Sales Tax:* YTD 2024-25 collections were \$147.2 million, or 1.5% 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 2.7% in January 2025.

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

- retail: 2.9% (adjusted from 1.2% to 2.9% 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: 2.9%
- restaurants & bars: 1.6%
- hotel/motel: 3.7%
- communications: -9.9%

# 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	7 Month Actuals 2023-24	7 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%	\$ 117,507	\$ 122,301	4.1%	\$ 215,419	\$ 9,025	4.4%
Sales Taxes <sup>1/</sup>	479,705	536,889	627,072	674,528	707,310	4.9%	413,333	424,874	2.8% <sup>1/</sup>	713,778	6,468	0.9%
Privilege License Fees	2,436	2,915	3,467	3,385	3,469	2.5%	2,793	2,753	-1.4%	3,503	34	1.0%
Other General Fund Excise Taxes	18,837	19,148	19,277	19,452	19,575	0.6%	11,557	11,716	1.4%	19,800	225	1.1%
Subtotal	\$ 671,188	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	4.3%	\$ 545,190	\$ 561,644	3.0%	\$ 952,500	\$ 15,752	1.7%
<b>Non Taxes</b>												
Licenses & Permits	2,812	2,694	3,022	3,019	2,882	-4.5%	1,699	1,678	-1.2%	3,064	182	6.3%
Cable Communications	10,369	9,424	8,982	7,979	7,058	-11.5%	1,692	1,566	-7.4%	6,580	(478)	-6.8%
Fines & Forfeitures	10,734	9,211	8,109	7,954	8,800	10.6%	4,788	4,839	1.1%	8,271	(529)	-6.0%
Court Default Fee	1,310	1,288	880	885	892	0.8%	424	488	15.1%	846	(46)	-5.2%
Parks & Libraries	5,824	3,790	5,576	6,713	8,824	31.4%	5,026	5,457	8.6%	7,076	(1,748)	-19.8%
Planning	1,589	1,723	1,904	1,690	1,865	10.3%	1,066	944	-11.4%	2,142	277	14.9%
Police	14,848	12,637	13,841	13,843	17,277	24.8%	9,869	10,173	3.1%	15,105	(2,172)	-12.6%
Street Transportation	6,155	5,881	4,526	5,375	12,375	100%+	9,673	4,625	-52.2%	8,028	(4,347)	-35.1%
Emergency Transportation	36,706	34,092	46,481	54,832	62,213	13.5%	41,364	29,555	-28.5%	75,990	13,777	22.1%
Hazardous Materials Inspection Fee	1,408	1,464	1,299	1,584	1,524	-3.8%	485	476	-1.9%	1,500	(24)	-1.6%
Other Service Charges	22,519	15,026	15,882	37,848	52,491	38.7%	30,156	32,547	7.9%	40,468	(12,023)	-22.9%
All Others	16,254	19,464	21,292	22,177	23,370	5.4%	15,184	11,413	-24.8%	22,933	(437)	-1.9%
Subtotal	\$ 130,528	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	21.8%	\$ 121,426	\$ 103,761	-14.5%	\$ 192,003	\$ (7,568)	-3.8%
<b>State Shared Revenues</b>												
Sales Tax <sup>2/</sup>	171,927	201,292	229,901	241,813	249,504	3.2%	144,995	147,205	1.5% <sup>2/</sup>	259,787	10,283	4.1%
Income Tax	214,697	240,237	213,294	308,183	435,754	41.4%	254,190	204,759	-19.4%	353,170	(82,584)	-19.0%
Vehicle License Tax	70,484	79,768	78,695	80,593	83,823	4.0%	45,934	49,015	6.7%	86,148	2,325	2.8%
Subtotal	\$ 457,108	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	22.0%	\$ 445,120	\$ 400,979	-9.9%	\$ 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>\$ 1,905,401</b>	<b>12.6%</b>	<b>\$ 1,111,736</b>	<b>\$ 1,066,384</b>	<b>-4.1%</b>	<b>\$ 1,843,608</b>	<b>\$ (61,793)</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>\$ 1,905,401</b>	<b>12.6%</b>	<b>\$ 1,111,736</b>	<b>\$ 1,066,384</b>	<b>-4.1%</b>	<b>\$ 1,843,608</b>	<b>\$ (61,793)</b>	<b>-3.2%</b>

<sup>1/</sup> A large refund in November artificially reduced Use Tax collections. Absent this refund, the year-to-date city sales tax would have been 3.4%.

<sup>2/</sup>

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 2.7%.

**Change from Prior Year**

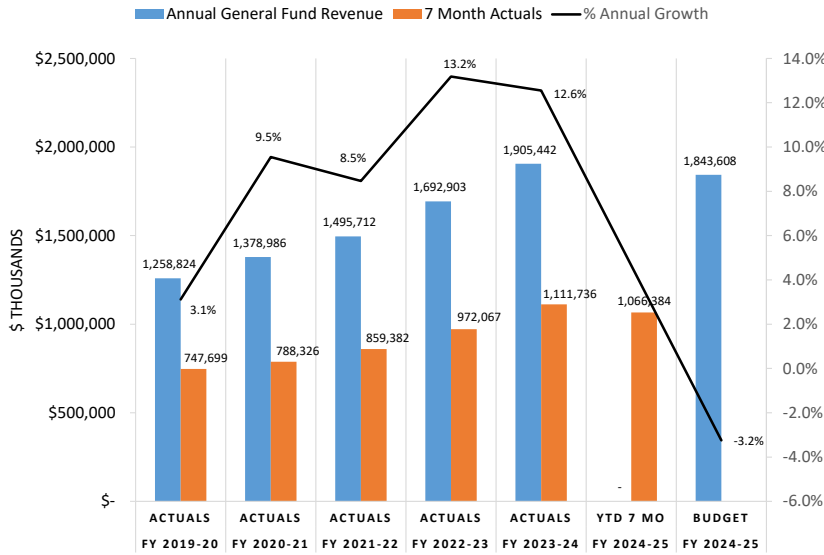
23-24 7 Month Actual Revenue:	\$ 1,111,736
24-25 7 Month Actual Revenue:	\$ 1,066,384
Dollars Over/Under Prior Year:	\$ (45,352)
Percent Over/Under Prior Year:	-4.1%

**% Change from Prior Year and Budget**

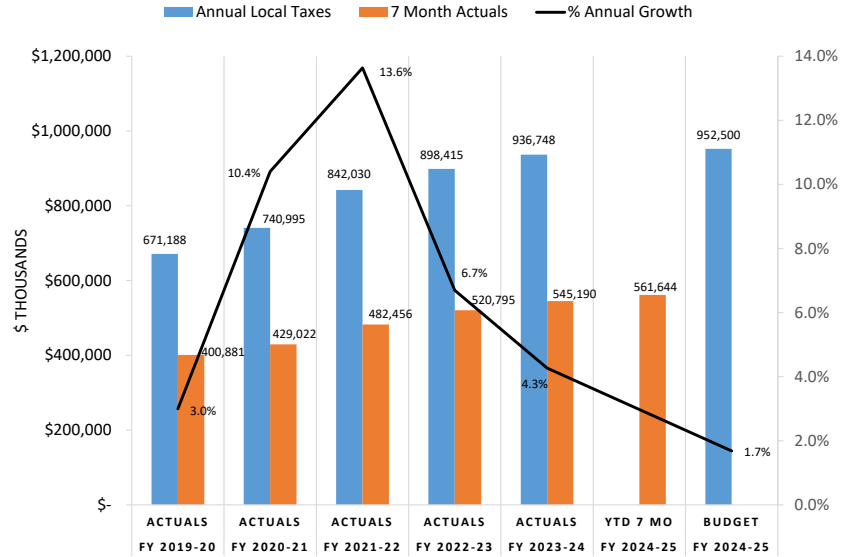
24-25 % Change from Prior Year Actual:	-4.1%
24-25 Budget % Change from Prior Year Actual:	-3.2%

# General Fund Revenue

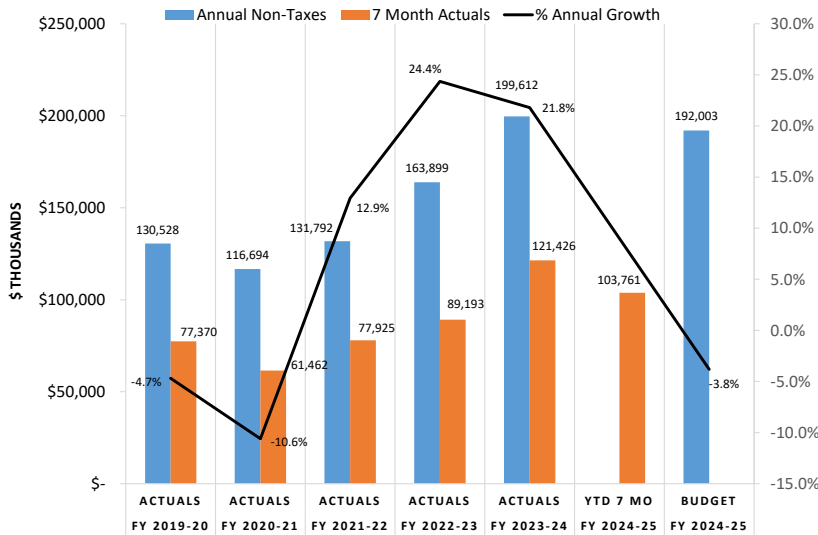
## TOTAL GENERAL FUND REVENUE



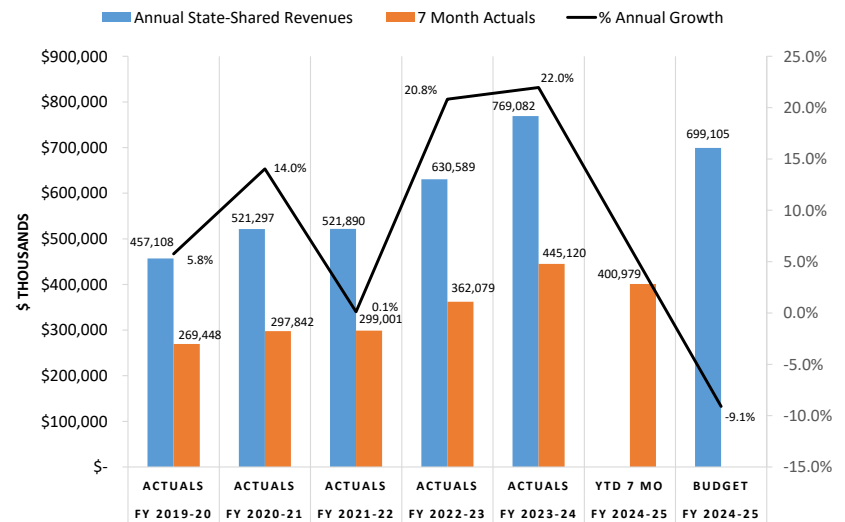
## GF LOCAL TAXES



## GF NON-TAXES



## GF STATE SHARED REVENUES



## Notes

- Total General Fund (GF) revenues at seven months of \$1.06 billion, reflecting a year-over-year (YOY) growth of -4.1%. The negative growth is primarily due to lower state shared income tax revenues.
- 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 2.2% 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.
- Total non-tax revenues represent approximately \$192.0 million, or 10.4% of total annual GF revenues. The YOY decrease of \$17.6 million (-14.5%) is primarily attributable to the inaccurate accrual entries made during the initial months of the previous fiscal year, which skews the current year's growth rate.
- 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 2.8% 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 slower growth in retail sales in Arizona appears to be part of a wider, national trend. The slower growth in retail sales can be attributed to several factors, including a continued shift in consumer spending from goods to services, slower real (inflation-adjusted) wage growth, depleted excess savings built up during the pandemic, rising credit card debts and higher interest rates to finance big-ticket purchases such as motor vehicles and major household appliances. State shared income tax is trending lower than last year (-19.4%), is based on collections received by the state from two years prior, reflecting the income tax cut, and aligns with the estimate. The YOY state-shared vehicle license tax increased by 6.7% in January 2025.

**GENERAL FUND SALES TAX BY MONTH**  
(In Thousands)  
(7+5)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$56,875	\$59,265	\$62,100	9.2%	\$62,100	9.2%	\$0	NA
August	60,298	59,678	61,072	1.3%	61,072	1.3%	0	NA
September	61,850	60,397	59,182	-4.3%	59,182	-4.3%	0	NA
October	60,090	60,906	60,479	0.6%	60,479	0.6%	0	NA
November	58,940	57,994	58,034	-1.5%	58,034	-1.5%	0	NA
December	57,188	59,440	57,974	1.4%	57,974	1.4%	0	NA
January <sup>1/</sup>	58,092	67,694	66,033	13.7%	66,033	13.7%	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>\$424,874</b>	<b>NA</b>	<b>\$424,874</b>	<b>-39.5%</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>\$424,874</b>	<b>NA</b>	<b>\$424,874</b>	<b>-39.9%</b>	<b>\$0</b>	<b>NA</b>

<sup>1/</sup> 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).

**Actual vs. Budget**

YTD Actual Revenue:	\$424,874
YTD Budget:	425,374
Dollars Over/Under:	(\$500)
Percent Over/Under:	-0.1%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$424,874
YTD Prior Year Actual:	413,333
Dollars Over/Under:	11,541
Percent Over/Under:	2.8%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	626	672	821	888	720	646	591	635	881	1,346	1,104	1,068	9,998	9,998	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	5.5%	13.2%	21.9%	40.1%	16.4%	1.8%		
Commercial Property Rental	5,086	4,738	4,830	5,095	5,267	4,957	5,909	4,804	4,668	5,633	4,981	5,828	61,796	61,796	0.1%
(% change from prior year)	1.7%	-3.5%	11.2%	-2.9%	-1.7%	2.6%	14.7%	-2.3%	4.4%	-10.1%	0.6%	-6.9%	0.1%		
Construction Contracting	3,860	2,929	3,286	2,961	3,800	2,503	4,025	3,793	4,657	5,018	4,982	4,865	46,679	46,679	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	15.3%	26.1%	42.5%	38.7%	40.6%	7.3%		
Hotel/Motel Lodging	949	840	837	1,116	1,577	1,419	1,154	1,046	1,386	1,551	1,171	908	13,954	13,954	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-36.8%	-32.1%	-32.4%	-33.6%	-30.2%	-16.9%		
Job Printing	101	89	65	72	118	72	62	22	25	23	21	21	691	691	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%		
Other Utilities <sup>1/</sup>	10,354	12,774	11,391	10,790	9,068	6,719	4,538	4,295	3,813	3,818	3,845	4,274	85,679	85,679	-1.7%
(% change from prior year)	48.2%	-2.6%	-16.3%	16.6%	12.0%	7.2%	7722.2%	-40.8%	-36.4%	-32.4%	-34.0%	-18.0%	-1.7%		
Penalty & Interest	306	307	282	297	315	323	306	380	585	460	363	363	4,287	4,287	1.9%
(% change from prior year)	-3.3%	-15.1%	4.8%	-7.0%	17.6%	1.0%	-14.2%	-18.6%	-9.4%	48.5%	8.8%	52.0%	1.9%		
Publishing	8	5	2	4	3	2	49	(4)	(5)	(1)	(8)	(2)	53	53	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-148.7%	-127.2%	-233.3%	-125.7%	-410.8%	-42.5%		
Rentals of Personal Property	2,754	2,641	2,616	2,649	3,078	3,039	3,269	3,724	3,382	4,113	3,829	3,483	38,577	38,577	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	31.0%	20.8%	20.6%	18.9%	22.9%	13.2%		
Residential Property Rental <sup>2/</sup>	4,032	3,636	3,418	3,774	3,624	3,797	4,365	(372)	(392)	(416)	(382)	(385)	24,699	24,699	-45.1%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-110.1%	-110.4%	-110.5%	-110.4%	-110.8%	-45.1%		
Restaurant and Bars	3,094	2,703	2,780	3,153	3,244	3,197	3,337	3,380	3,604	4,106	3,876	3,666	40,140	40,140	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%		
Retail Sales <sup>3/</sup>	27,491	26,545	25,778	26,971	27,179	28,074	34,091	30,860	29,824	34,301	33,219	31,493	355,826	355,826	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	15.4%	17.5%	26.5%	20.4%	19.8%	8.0%		
Telecommunication and Cable TV	839	817	834	733	687	692	711	924	958	1,109	975	852	10,131	10,131	4.9%
(% change from prior year)	5.3%	1.6%	3.5%	-10.3%	-12.6%	-11.2%	-16.8%	13.4%	22.9%	34.6%	21.1%	7.4%	4.9%		
Transportation	0	0	1	1	1	1	0	0	0	6	0	1	11	11	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-88.0%	-87.6%	1660.1%	-86.2%	-78.2%	17.9%		
Use Tax <sup>3/ 4/</sup>	2,600	2,376	2,241	1,975	(646)	2,533	3,626	1,532	1,600	1,649	1,528	1,523	22,537	22,537	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	-31.0%	-32.3%	-28.6%	-29.8%	-31.8%	3.1%		
Rounding Adjustment															
<b>Total</b>	<b>62,100</b>	<b>61,072</b>	<b>59,182</b>	<b>60,479</b>	<b>58,034</b>	<b>57,974</b>	<b>66,033</b>	<b>55,019</b>	<b>54,986</b>	<b>62,716</b>	<b>59,504</b>	<b>57,958</b>	<b>715,059</b>	<b>715,059</b>	<b>1.8%</b>
(% change from prior year)	9.2%	1.3%	-4.3%	0.6%	-1.5%	1.4%	13.7%	-4.7%	-2.1%	3.5%	1.9%	2.6%	1.8%		

<sup>1/</sup> 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).

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

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

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

<sup>4/</sup> 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.



**GENERAL FUND SALES TAX CATEGORY ANALYSIS**  
**January 2025**

Category	2023-24	2024-25			Actual/Actual		Actual/Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$554	\$776	\$776	\$591	\$37	6.7%	-\$185	-23.8%
Commercial Property Rental	5,150	5,369	5,369	5,909	759	14.7%	540	10.1%
Construction Contracting	3,613	4,564	4,564	4,025	412	11.4%	(539)	-11.8%
Hotel/Motel Lodging	1,111	982	982	1,154	43	3.9%	172	17.5%
Job Printing	80	53	53	62	(18)	-22.5%	9	17.0%
Other Utilities <sup>1/</sup>	(60)	5,616	5,616	4,538	4,598	100%+	(1,078)	-19.2%
Penalty & Interest	357	318	318	306	(51)	-14.3%	(12)	-3.8%
Publishing	15	11	11	49	34	100%+	38	100%+
Rentals of Personal Property	2,966	3,124	3,124	3,269	303	10.2%	145	4.6%
Residential Property Rentals	4,373	3,896	3,896	4,365	(8)	-0.2%	469	12.0%
Restaurants & Bars	3,281	3,373	3,373	3,337	56	1.7%	(36)	-1.1%
Retail Sales	32,394	36,195	36,195	34,091	1,697	5.2%	(2,104)	-5.8%
Telecommunication and Cable TV	855	838	838	711	(144)	-16.8%	(127)	-15.2%
Transportation	1	1	1	-	(1)	-100.0%	(1)	-100.0%
Use	3,403	2,578	2,578	3,626	223	6.6%	1,048	40.7%
<b>TOTAL</b> <sup>2/</sup>	<b>\$58,092</b>	<b>\$67,694</b>	<b>\$67,694</b>	<b>\$66,033</b>	<b>\$7,941</b>	<b>13.7%</b> <sup>2/</sup>	<b>(\$1,661)</b>	<b>-2.5%</b>

<sup>1/</sup> The negative amount of \$(60) in January 2024 was due to corrections made by the taxpayer to rectify the inaccuracies in August and September 2023 (FY 2023-24).

<sup>2/</sup> The month-over-month growth of 13.7% is overstated due to the corrections made in Other Utilities category in January 2024 (FY 2023-24).

**GENERAL FUND SALES TAX CATEGORY ANALYSIS  
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE  
2024-25 ACTUALS COMPARED TO 2023-24  
(7+5)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget
Amusements	-10.2%	-15.4%	-3.8%	1.4%	-13.0%	-13.9%	-11.9%	---	---	---	---	---	1.8%
Commercial Property Rental	1.7%	-0.9%	2.8%	1.3%	0.6%	0.9%	3.0%	---	---	---	---	---	0.1%
Construction Contracting	2.2%	-5.8%	-9.9%	-14.5%	-11.7%	-13.5%	-10.0%	---	---	---	---	---	7.3%
Hotel/Motel Lodging	-1.7%	-3.0%	-4.3%	-1.0%	1.4%	1.7%	2.0%	---	---	---	---	---	-16.9%
Job Printing	98.0%	69.6%	45.7%	30.8%	36.5%	32.6%	23.2%	---	---	---	---	---	-15.2%
Other Utilities	48.2%	15.1%	2.4%	5.5%	6.5%	6.6%	14.6%	---	---	---	---	---	-1.7%
Penalty & Interest	-3.5%	-9.7%	-5.6%	-6.0%	-1.9%	-1.4%	-3.5%	---	---	---	---	---	1.9%
Publishing	14.3%	44.4%	36.4%	35.7%	37.5%	41.2%	128.1%	---	---	---	---	---	-42.4%
Rentals of Personal Property	8.7%	7.9%	6.1%	2.3%	2.9%	4.9%	5.7%	---	---	---	---	---	13.2%
Residential Property Rentals	13.0%	9.4%	5.0%	2.5%	2.7%	1.3%	1.1%	---	---	---	---	---	-45.1%
Restaurants & Bars	4.0%	-0.9%	-0.1%	1.2%	0.5%	1.3%	1.4%	---	---	---	---	---	4.7%
Retail Sales <sup>1/</sup>	1.4%	-4.3%	-3.6%	-3.7%	-1.9%	-1.2%	-0.2%	---	---	---	---	---	8.0%
Telecommunication and Cable TV	5.4%	3.4%	3.4%	0.0%	-2.5%	-3.9%	-5.9%	---	---	---	---	---	4.9%
Transportation	-100.0%	-100.0%	-47.4%	-25.9%	-25.0%	-20.0%	-33.3%	---	---	---	---	---	2.8%
Use Tax <sup>1/ 2/</sup>	25.1%	2976.3%	271.2%	266.4%	75.2%	54.8%	39.3%	---	---	---	---	---	3.1%
<b>TOTAL <sup>2/</sup></b>	<b>9.2%</b>	<b>5.1%</b>	<b>1.9%</b>	<b>1.6%</b>	<b>0.9%</b>	<b>1.0%</b>	<b>2.8%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1.8%</b>

<sup>1/</sup> In August and October 2023 (FY 2023-24), ADOR made the technical adjustments to shift monies from the Use Tax category to the Retail category, which artificially increased the Retail collections and decreased the Use Tax collections. In addition, a refund issued further contributed to the artificial reduction in Use Tax collections in August 2023. Absent these technical adjustments, the cumulative YTD growth rates for Retail category is 2.2%.

<sup>2/</sup> 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 3.6%, and overall GF growth is 3.4%.

**CONVENTION CENTER SALES TAX BY MONTH**  
(In Thousands)  
(7+5)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$6,664	\$7,142	\$6,812	2.2%	\$6,812	2.2%	\$0	NA
August	6,133	6,125	5,647	-7.9%	5,647	-7.9%	0	NA
September	6,231	6,508	5,904	-5.2%	5,904	-5.2%	0	NA
October	7,099	6,961	6,579	-7.3%	6,579	-7.3%	0	NA
November	7,732	7,831	8,101	4.8%	8,101	4.8%	0	NA
December	6,975	7,890	6,652	-4.6%	6,652	-4.6%	0	NA
January	7,038	8,024	7,636	8.5%	7,636	8.5%	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>\$47,331</b>	<b>NA</b>	<b>\$47,331</b>	<b>-46.5%</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>\$47,331</b>	<b>NA</b>	<b>\$47,331</b>	<b>-46.9%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$47,331
YTD Budget:	50,481
Dollars Over/Under:	(\$3,150)
Percent Over/Under:	-6.2%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$47,331
YTD Prior Year Actual:	47,872
Dollars Over/Under:	(541)
Percent Over/Under:	-1.1%

**PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals	
Advertising	223	197	160	335	395	205	421	10	11	15	9	11	1,992	1,992	-0.7%	
(% change from prior year)	-10.3%	32.4%	19.5%	73.0%	143.5%	43.0%	70.1%	-90.9%	-91.8%	-92.1%	-93.8%	-92.7%	-0.7%			
Construction Contracting	2,757	2,092	2,347	2,115	2,714	1,788	2,875	2,709	3,326	3,584	3,559	3,476	33,342	33,342	7.3%	
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	15.3%	26.1%	42.5%	38.7%	40.6%	7.3%			
Hotel/Motel Lodging	1,543	1,360	1,363	1,822	2,587	2,321	1,877	3,062	4,058	4,539	3,429	2,655	30,616	30,616	11.8%	
(% change from prior year)	-0.4%	-5.2%	8.4%	1.3%	7.0%	1.8%	4.4%	14.2%	21.6%	20.0%	18.6%	23.7%	11.8%			
Job Printing	72	63	47	52	84	51	45	16	18	16	15	15	494	494	-15.3%	
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%			
Publishing	6	3	1	3	2	1	35	(3)	(3)	(1)	(6)	0	38	38	-42.5%	
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-148.7%	-127.2%	-233.3%	-125.7%	-410.8%	-42.5%			
Restaurant and Bars	2,210	1,931	1,986	2,252	2,317	2,284	2,384	2,414	2,575	2,933	2,769	2,616	28,671	28,671	4.7%	
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%			
Transportation	0	0	0	1	0	1	0	0	0	4	0	2	8	8	17.9%	
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-88.0%	-87.6%	1660.1%	-86.2%	-78.2%	17.9%			
<b>Total</b>	<b>6,812</b>	<b>5,647</b>	<b>5,904</b>	<b>6,579</b>	<b>8,101</b>	<b>6,652</b>	<b>7,636</b>	<b>8,209</b>	<b>9,984</b>	<b>11,091</b>	<b>9,775</b>	<b>8,771</b>	<b>95,161</b>	<b>95,161</b>	<b>7.5%</b>	
(% change from prior year)	2.2%	-7.9%	-5.2%	-7.3%	4.8%	-4.6%	8.5%	10.3%	16.4%	20.3%	19.0%	22.0%	7.5%			
													GASB	355	355	-47.9%
													<b>Total</b>	<b>95,516</b>	<b>95,516</b>	<b>7.1%</b>

**SPORTS FACILITIES SALES TAX BY MONTH**  
(In Thousands)  
(7+5)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$1,822	\$2,009	\$1,925	5.7%	\$1,925	5.7%	\$0	NA
August	1,655	1,715	1,621	-2.1%	1,621	-2.1%	0	NA
September	1,523	1,698	1,633	7.2%	1,633	7.2%	0	NA
October	1,985	2,033	2,027	2.1%	2,027	2.1%	0	NA
November	2,658	2,722	2,770	4.2%	2,770	4.2%	0	NA
December	2,515	2,720	2,579	2.5%	2,579	2.5%	0	NA
January	2,116	2,299	2,227	5.2%	2,227	5.2%	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>\$14,782</b>	<b>NA</b>	<b>\$14,782</b>	<b>-50.6%</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>\$14,782</b>	<b>-50.6%</b>	<b>\$14,782</b>	<b>-50.6%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$14,782
YTD Budget:	15,196
Dollars Over/Under:	(\$414)
Percent Over/Under:	-2.7%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$14,782
YTD Prior Year Actual:	14,274
Dollars Over/Under:	508
Percent Over/Under:	3.6%

**SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals	
Hotel/Motel Lodging	771	680	681	911	1,293	1,161	938	1,531	2,029	2,270	1,714	1,329	<b>15,308</b>	15,308	11.8%	
(% change from prior year)	-0.4%	-5.2%	8.4%	1.3%	7.0%	1.8%	4.4%	14.2%	21.6%	20.0%	18.6%	23.7%	<b>11.8%</b>			
Short-Term Motor Vehicle Rental	1,153	941	952	1,116	1,477	1,419	1,288	1,338	1,709	2,385	1,934	1,541	<b>17,253</b>	17,253	6.4%	
(% change from prior year)	10.2%	0.3%	6.5%	2.8%	1.9%	3.2%	5.9%	12.1%	11.7%	3.4%	10.8%	7.6%	<b>6.4%</b>			
<b>Total</b>	<b>1,925</b>	<b>1,621</b>	<b>1,633</b>	<b>2,027</b>	<b>2,770</b>	<b>2,579</b>	<b>2,227</b>	<b>2,869</b>	<b>3,738</b>	<b>4,655</b>	<b>3,649</b>	<b>2,868</b>	<b>32,561</b>	<b>32,561</b>	<b>8.9%</b>	
(% change from prior year)	5.6%	-2.1%	7.3%	2.1%	4.2%	2.6%	5.2%	13.2%	16.8%	10.9%	14.3%	14.5%	8.9%			
													GASB	107	107	234.4%
													<b>Total</b>	<b>32,668</b>	<b>32,668</b>	<b>9.1%</b>

**JET FUEL SALES TAX BY MONTH**  
(In Thousands)  
(7+5)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$52	\$57	\$68	30.8%	\$68	30.8%	\$0	NA
August	41	49	24	-41.5%	24	-41.5%	0	NA
September	46	47	43	-6.5%	43	-6.5%	0	NA
October	47	47	45	-4.3%	45	-4.3%	0	NA
November	57	49	54	-5.3%	54	-5.3%	0	NA
December	51	62	60	17.6%	60	17.6%	0	NA
January	45	63	67	48.9%	67	48.9%	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>\$361</b>	<b>NA</b>	<b>\$361</b>	<b>-58.7%</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>\$361</b>	<b>NA</b>	<b>\$361</b>	<b>-59.1%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$361
YTD Budget:	374
Dollars Over/Under:	(\$13)
Percent Over/Under:	-3.5%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$361
YTD Prior Year Actual:	339
Dollars Over/Under:	\$22
Percent Over/Under:	6.5%





**TRANSPORTATION 2050 SALES TAX BY MONTH**  
(In Thousands)  
(7+5)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$30,316	\$31,504	\$31,611	4.3%	\$31,611	4.3%	\$0	NA
August	28,510	30,038	28,992	1.7%	28,992	1.7%	0	NA
September	29,439	30,110	28,930	-1.7%	28,930	-1.7%	0	NA
October	30,968	31,410	30,099	-2.8%	30,099	-2.8%	0	NA
November	31,102	30,949	30,079	-3.3%	30,079	-3.3%	0	NA
December	30,726	32,214	30,708	-0.1%	30,708	-0.1%	0	NA
January	35,000	37,590	37,255	6.4%	37,255	6.4%	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>\$217,674</b>	<b>NA</b>	<b>\$217,674</b>	<b>-41.8%</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>\$217,674</b>	<b>NA</b>	<b>\$217,674</b>	<b>-42.1%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$217,674
YTD Budget:	223,815
Dollars Over/Under:	(\$6,141)
Percent Over/Under:	-2.7%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$217,674
YTD Prior Year Actual:	216,061
Dollars Over/Under:	1,613
Percent Over/Under:	0.7%

**TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	315	338	413	446	362	325	297	319	443	677	555	537	5,027	5,027	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	5.5%	13.2%	21.9%	40.1%	16.4%	1.8%		
Commercial Property Rental	2,378	2,204	2,246	2,371	2,450	2,306	2,747	2,227	2,164	2,612	2,309	2,703	28,717	28,717	0.1%
(% change from prior year)	2.1%	-3.5%	11.2%	-2.8%	-1.8%	2.5%	14.5%	-2.3%	3.6%	-10.4%	0.3%	-6.8%	0.1%		
Construction Contracting	3,327	2,525	2,832	2,552	3,275	2,158	3,470	3,270	4,014	4,326	4,295	4,193	40,237	40,237	7.3%
(% change from prior year)	2.2%	-14.6%	-17.3%	-27.1%	-0.7%	-23.5%	11.6%	15.3%	26.2%	42.5%	38.7%	40.6%	7.3%		
Hotel/Motel Lodging	477	423	421	561	793	713	580	526	697	780	589	456	7,016	7,016	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-36.8%	-32.1%	-32.4%	-33.6%	-30.2%	-16.9%		
Job Printing	87	77	56	62	102	62	54	19	21	20	18	18	596	596	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%		
Publishing	7	4	2	3	3	2	42	(3)	(4)	(1)	(7)	(3)	45	45	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-148.7%	-127.2%	-233.3%	-125.7%	-410.8%	-42.5%		
Rentals of Personal Property	1,385	1,328	1,315	1,332	1,548	1,528	1,644	1,873	1,701	2,068	1,925	1,751	19,398	19,398	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	31.0%	20.8%	20.6%	18.9%	22.9%	13.2%		
Residential Property Rental <sup>1/</sup>	2,027	1,828	1,718	1,898	1,822	1,909	2,195	(187)	(197)	(209)	(192)	(193)	12,418	12,418	-45.2%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-110.1%	-110.4%	-110.5%	-110.4%	-110.8%	-45.1%		
Restaurant and Bars	2,667	2,330	2,397	2,718	2,797	2,756	2,876	2,914	3,107	3,540	3,342	3,157	34,601	34,601	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%		
Retail Sales <sup>2/</sup>	13,343	12,866	12,506	13,084	13,195	13,540	16,475	14,686	14,193	16,324	15,809	14,987	171,008	171,008	7.4%
(% change from prior year)	2.1%	-9.4%	-1.6%	-3.6%	6.7%	2.1%	5.4%	13.0%	15.3%	24.7%	18.9%	18.1%	7.4%		
Transportation	0	0	1	1	1	1	0	0	0	5	0	1	10	10	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-88.0%	-87.6%	1660.1%	-86.2%	-78.2%	17.9%		
Use Tax <sup>2/ 3/</sup>	1,235	1,068	1,030	917	(419)	1,171	1,733	739	771	795	737	735	10,512	10,512	5.8%
(% change from prior year)	27.8%	-186.8%	8.1%	390.9%	-138.3%	12.4%	8.7%	-29.3%	-30.5%	-28.3%	-28.2%	-29.4%	5.8%		
<b>Total</b>	<b>27,249</b>	<b>24,991</b>	<b>24,938</b>	<b>25,945</b>	<b>25,928</b>	<b>26,470</b>	<b>32,114</b>	<b>26,383</b>	<b>26,911</b>	<b>30,936</b>	<b>29,380</b>	<b>28,342</b>	<b>329,587</b>	<b>329,587</b>	<b>2.2%</b>
(% change from prior year)	4.3%	1.7%	-1.7%	-2.8%	-3.3%	-0.1%	6.4%	0.1%	2.0%	7.1%	6.4%	5.5%	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.

<sup>2/</sup> 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 -19.0% in October 2024.

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

<sup>3/</sup> 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.

**TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	50	54	66	71	58	52	48	51	71	108	89	87	805	805	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	5.5%	13.2%	21.9%	40.1%	16.4%	1.8%		
Commercial Property Rental	381	353	360	380	392	369	440	357	346	418	370	431	4,597	4,597	0.1%
(% change from prior year)	2.1%	-3.3%	11.2%	-2.8%	-1.8%	2.5%	14.5%	-2.3%	3.6%	-10.4%	0.3%	-6.8%	0.1%		
Construction Contracting	533	404	453	409	524	345	555	523	643	693	688	672	6,442	6,442	7.3%
(% change from prior year)	2.2%	-14.6%	-17.2%	-27.1%	-0.7%	-23.4%	11.6%	15.3%	26.2%	42.5%	38.7%	40.6%	7.3%		
Hotel/Motel Lodging	76	68	67	90	127	114	93	84	112	125	94	73	1,123	1,123	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-36.8%	-32.1%	-32.4%	-33.6%	-30.2%	-16.9%		
Job Printing	14	12	9	10	16	10	9	3	3	3	3	3	95	95	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%		
Publishing	1	1	0	1	0	0	7	0	(1)	0	(1)	(1)	7	7	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-148.7%	-127.2%	-233.3%	-125.7%	-410.8%	-42.5%		
Rentals of Personal Property	222	213	211	213	248	245	263	300	272	331	308	279	3,105	3,105	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.8%	10.2%	31.0%	20.8%	20.6%	18.9%	22.9%	13.2%		
Residential Property Rental <sup>1/</sup>	325	293	275	304	292	306	351	(30)	(32)	(33)	(31)	(32)	1,988	1,989	-45.1%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-110.1%	-110.4%	-110.5%	-110.4%	-110.8%	-45.1%		
Restaurant and Bars	427	373	384	435	448	441	460	466	497	567	535	506	5,539	5,539	4.7%
(% change from prior year)	4.1%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%		
Retail Sales <sup>2/</sup>	2,136	2,060	2,002	2,095	2,112	2,168	2,637	2,351	2,272	2,613	2,531	2,400	27,377	27,377	7.4%
(% change from prior year)	2.1%	-9.4%	-1.6%	-3.6%	6.7%	2.1%	5.4%	13.1%	15.3%	24.7%	18.9%	18.1%	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%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-88.0%	-87.6%	1660.1%	-86.2%	-78.2%	17.9%		
Use Tax <sup>2/ 3/</sup>	198	171	165	147	(67)	188	277	118	123	127	118	118	1,683	1,683	5.8%
(% change from prior year)	27.8%	-186.8%	7.9%	379.8%	-138.3%	12.9%	8.7%	-29.4%	-30.6%	-28.3%	-28.2%	-29.4%	5.8%		
<b>Total</b>	<b>4,362</b>	<b>4,001</b>	<b>3,992</b>	<b>4,154</b>	<b>4,151</b>	<b>4,238</b>	<b>5,141</b>	<b>4,224</b>	<b>4,308</b>	<b>4,953</b>	<b>4,703</b>	<b>4,538</b>	<b>52,765</b>	<b>52,765</b>	<b>2.3%</b>
(% change from prior year)	4.3%	1.7%	-1.7%	-2.8%	-3.3%	-0.0%	6.4%	0.1%	2.0%	7.1%	6.4%	5.5%	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.

<sup>2/</sup> 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.

<sup>3/</sup> 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	(99)	(99)	-131.9%
<b>Total</b>	<b>52,666</b>	<b>52,666</b>	<b>1.4%</b>

**PARKS & PRESERVES SALES TAX BY MONTH**  
(In Thousands)  
(7+5)

	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	\$4,608	3.8%	\$4,608	3.8%	\$0	NA
August	4,184	4,402	4,242	1.4%	4,242	1.4%	0	NA
September	4,307	4,417	4,225	-1.9%	4,225	-1.9%	0	NA
October	4,535	4,601	4,392	-3.2%	4,392	-3.2%	0	NA
November	4,545	4,536	4,390	-3.4%	4,390	-3.4%	0	NA
December	4,502	4,716	4,500	0.0%	4,500	0.0%	0	NA
January	5,130	5,520	5,448	6.2%	5,448	6.2%	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>\$31,805</b>	<b>NA</b>	<b>\$31,805</b>	<b>-41.8%</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>\$31,805</b>	<b>NA</b>	<b>\$31,805</b>	<b>-42.2%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$31,805
YTD Budget:	32,807
Dollars Over/Under:	(\$1,002)
Percent Over/Under:	-3.1%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$31,805
YTD Prior Year Actual:	31,643
Dollars Over/Under:	162
Percent Over/Under:	0.5%

**PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	31	34	41	44	36	32	30	32	44	67	55	54	500	500	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	5.5%	13.2%	21.9%	40.1%	16.4%	1.8%		
Commercial Property Rental	237	219	223	236	244	229	273	221	215	260	230	269	2,856	2,856	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	-2.3%	3.6%	-10.4%	0.3%	-6.8%	0.0%		
Construction Contracting	331	251	282	254	326	215	345	325	399	430	427	416	4,001	4,001	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	15.3%	26.1%	42.5%	38.7%	40.6%	7.3%		
Hotel/Motel Lodging	47	42	42	56	79	71	58	52	69	78	59	45	698	698	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-36.8%	-32.1%	-32.4%	-33.6%	-30.2%	-16.9%		
Job Printing	9	8	6	6	10	6	5	2	2	2	2	1	59	59	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%		
Publishing	1	0	0	0	0	0	4	0	0	0	(1)	1	5	5	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-148.7%	-127.2%	-233.3%	-125.7%	-410.8%	-42.5%		
Rentals of Personal Property	138	132	131	132	154	152	163	186	169	206	191	175	1,929	1,929	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	31.0%	20.8%	20.6%	18.9%	22.9%	13.2%		
Residential Property Rental <sup>1/</sup>	202	182	171	189	181	190	218	(19)	(20)	(21)	(19)	(19)	1,235	1,235	-45.1%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-110.1%	-110.4%	-110.5%	-110.4%	-110.8%	-45.1%		
Restaurant and Bars	265	232	238	270	278	274	286	290	309	352	332	315	3,441	3,441	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%		
Retail Sales <sup>2/</sup>	1,375	1,327	1,289	1,349	1,359	1,404	1,705	1,543	1,491	1,715	1,661	1,573	17,791	17,791	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	15.4%	17.5%	26.5%	20.4%	19.8%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-88.0%	-87.6%	1660.1%	-86.2%	-78.2%	17.9%		
Use Tax <sup>2/ 3/</sup>	130	119	112	99	(32)	127	181	77	80	82	76	76	1,127	1,127	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	-31.0%	-32.3%	-28.6%	-29.8%	-31.8%	3.1%		
<b>Total</b>	<b>2,765</b>	<b>2,545</b>	<b>2,535</b>	<b>2,635</b>	<b>2,634</b>	<b>2,700</b>	<b>3,269</b>	<b>2,709</b>	<b>2,759</b>	<b>3,171</b>	<b>3,013</b>	<b>2,906</b>	<b>33,641</b>	<b>33,641</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	1.4%	3.1%	8.2%	7.2%	6.3%	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.

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

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

<sup>3/</sup> 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.

**PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	21	22	27	30	24	22	20	21	29	45	37	35	333	333	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	5.5%	13.2%	21.9%	40.1%	16.4%	1.8%		
Commercial Property Rental	158	146	149	157	162	153	182	148	143	173	153	180	1,904	1,904	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	-2.3%	3.6%	-10.4%	0.3%	-6.8%	0.0%		
Construction Contracting	221	167	188	169	217	143	230	217	266	287	285	277	2,667	2,667	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	15.3%	26.1%	42.5%	38.7%	40.6%	7.3%		
Hotel/Motel Lodging	32	28	28	37	53	47	38	35	46	52	39	30	465	465	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-36.8%	-32.1%	-32.4%	-33.6%	-30.2%	-16.9%		
Job Printing	6	5	4	4	7	4	4	1	1	1	1	2	40	40	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%		
Publishing	0	0	0	0	0	0	3	0	0	0	0	0	3	3	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-148.7%	-127.2%	-233.3%	-125.7%	-410.8%	-42.5%		
Rentals of Personal Property	92	88	87	88	103	101	109	124	113	137	128	116	1,286	1,286	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	31.0%	20.8%	20.6%	18.9%	22.9%	13.2%		
Residential Property Rental <sup>1/</sup>	134	121	114	126	121	127	146	(12)	(13)	(14)	(13)	(14)	823	823	-45.2%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-110.1%	-110.4%	-110.5%	-110.4%	-110.8%	-45.1%		
Restaurant and Bars	177	154	159	180	185	183	191	193	206	235	222	209	2,294	2,294	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%		
Retail Sales <sup>2/</sup>	916	885	859	899	906	936	1,136	1,029	994	1,143	1,107	1,051	11,861	11,861	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	15.4%	17.5%	26.5%	20.4%	19.8%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-88.0%	-87.6%	1660.1%	-86.2%	-78.2%	17.9%		
Use Tax <sup>2/ 3/</sup>	87	79	75	66	(22)	84	121	51	53	55	51	51	751	751	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	-31.0%	-32.3%	-28.6%	-29.8%	-31.8%	3.1%		
<b>Total</b>	<b>1,843</b>	<b>1,697</b>	<b>1,690</b>	<b>1,757</b>	<b>1,756</b>	<b>1,800</b>	<b>2,179</b>	<b>1,806</b>	<b>1,839</b>	<b>2,114</b>	<b>2,009</b>	<b>1,938</b>	<b>22,428</b>	<b>22,428</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	1.4%	3.1%	8.2%	7.2%	6.3%	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.

<sup>2/</sup> 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.

<sup>3/</sup> 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	(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)  
(7+5)

	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	\$4,607	3.8%	\$4,607	3.8%	\$0	NA
August	4,184	4,401	4,243	1.4%	4,243	1.4%	0	NA
September	4,307	4,417	4,224	-1.9%	4,224	-1.9%	0	NA
October	4,535	4,601	4,392	-3.2%	4,392	-3.2%	0	NA
November	4,545	4,534	4,391	-3.4%	4,391	-3.4%	0	NA
December	4,501	4,717	4,500	0.0%	4,500	0.0%	0	NA
January	5,129	5,518	5,447	6.2%	5,447	6.2%	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>\$31,804</b>	<b>NA</b>	<b>\$31,804</b>	<b>-41.8%</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>\$31,804</b>	<b>NA</b>	<b>\$31,804</b>	<b>-42.2%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$31,804
YTD Budget:	32,804
Dollars Over/Under:	(\$1,000)
Percent Over/Under:	-3.0%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$31,804
YTD Prior Year Actual:	31,640
Dollars Over/Under:	164
Percent Over/Under:	0.5%

**NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	3	3	3	4	3	3	2	3	4	6	5	3	42	42	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	5.5%	13.2%	21.9%	40.1%	16.4%	1.8%		
Commercial Property Rental	20	18	19	20	20	19	23	18	18	22	19	22	238	238	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	-2.3%	3.6%	-10.4%	0.3%	-6.8%	0.0%		
Construction Contracting	28	21	23	21	27	18	29	27	33	36	36	34	333	333	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	15.3%	26.1%	42.5%	38.7%	40.6%	7.3%		
Hotel/Motel Lodging	4	4	3	5	7	6	5	4	6	6	5	3	58	58	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-36.8%	-32.1%	-32.4%	-33.6%	-30.2%	-16.9%		
Job Printing	1	1	0	1	1	1	0	0	0	0	0	0	5	5	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%		
Rentals of Personal Property	11	11	11	11	13	13	14	16	14	17	16	14	161	161	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	31.0%	20.8%	20.6%	18.9%	22.9%	13.2%		
Residential Property Rental <sup>1/</sup>	17	15	14	16	15	16	18	(2)	(2)	(2)	(2)	0	103	103	-45.2%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-110.1%	-110.4%	-110.5%	-110.4%	-110.8%	-45.1%		
Restaurant and Bars	22	19	20	23	23	23	24	24	26	29	28	26	287	287	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%		
Retail Sales <sup>2/</sup>	115	111	107	112	113	117	142	129	124	143	138	132	1,483	1,483	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	15.4%	17.5%	26.5%	20.4%	19.8%	8.0%		
Use Tax <sup>2/ 3/</sup>	11	10	9	8	(3)	11	15	6	7	7	6	7	94	94	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	-31.0%	-32.3%	-28.6%	-29.8%	-31.8%	3.1%		
<b>Total</b>	<b>230</b>	<b>212</b>	<b>211</b>	<b>220</b>	<b>220</b>	<b>225</b>	<b>272</b>	<b>226</b>	<b>230</b>	<b>264</b>	<b>251</b>	<b>242</b>	<b>2,803</b>	<b>2,803</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	1.4%	3.1%	8.2%	7.2%	6.3%	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>

<sup>2/</sup> 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.

<sup>3/</sup> 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.



**NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	13	14	17	18	15	13	12	13	18	28	23	24	208	208	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	5.5%	13.2%	21.9%	40.1%	16.4%	1.8%		
Commercial Property Rental	99	91	93	98	102	96	114	92	90	108	96	111	1,190	1,190	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	-2.3%	3.6%	-10.4%	0.3%	-6.8%	0.0%		
Construction Contracting	138	105	117	106	136	89	144	135	166	179	178	174	1,667	1,667	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	15.3%	26.1%	42.5%	38.7%	40.6%	7.3%		
Hotel/Motel Lodging	20	18	17	23	33	30	24	22	29	32	24	19	291	291	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-36.8%	-32.1%	-32.4%	-33.6%	-30.2%	-16.9%		
Job Printing	4	3	2	3	4	3	2	1	1	1	1	0	25	25	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%		
Publishing	0	0	0	0	0	0	2	0	0	0	0	0	2	2	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-148.7%	-127.2%	-233.3%	-125.7%	-410.8%	-42.5%		
Rentals of Personal Property	57	55	55	55	64	63	68	78	70	86	80	73	804	804	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	31.0%	20.8%	20.6%	18.9%	22.9%	13.2%		
Residential Property Rental <sup>1/</sup>	84	76	71	79	75	79	91	(8)	(8)	(9)	(8)	(7)	515	515	-45.1%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-110.1%	-110.4%	-110.5%	-110.4%	-110.8%	-45.1%		
Restaurant and Bars	111	97	99	113	116	114	119	121	129	147	138	130	1,434	1,434	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%		
Retail Sales <sup>2/</sup>	573	553	537	562	566	585	710	643	621	715	692	656	7,413	7,413	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	15.4%	17.5%	26.5%	20.4%	19.8%	8.0%		
Use Tax <sup>2/ 3/</sup>	54	49	47	41	(13)	53	76	32	33	34	32	32	470	470	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	-31.0%	-32.3%	-28.6%	-29.8%	-31.8%	3.1%		
<b>Total</b>	<b>1,152</b>	<b>1,061</b>	<b>1,056</b>	<b>1,098</b>	<b>1,098</b>	<b>1,125</b>	<b>1,362</b>	<b>1,129</b>	<b>1,150</b>	<b>1,321</b>	<b>1,256</b>	<b>1,209</b>	<b>14,017</b>	<b>14,017</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	1.4%	3.1%	8.2%	7.2%	6.3%	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.

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

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

<sup>3/</sup> 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.

**NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	36	39	48	52	42	38	34	37	51	79	64	63	583	583	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	5.5%	13.2%	21.9%	40.1%	16.4%	1.8%		
Commercial Property Rental	276	256	261	275	284	268	319	258	251	303	268	312	3,331	3,331	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	-2.3%	3.6%	-10.4%	0.3%	-6.8%	0.0%		
Construction Contracting	386	293	329	296	380	250	403	379	466	502	498	486	4,668	4,668	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	15.3%	26.1%	42.5%	38.7%	40.6%	7.3%		
Hotel/Motel Lodging	55	49	49	65	92	83	67	61	81	90	68	54	814	814	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-36.8%	-32.1%	-32.4%	-33.6%	-30.2%	-16.9%		
Job Printing	10	9	7	7	12	7	6	2	2	2	2	3	69	69	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%		
Publishing	1	0	0	0	0	0	5	0	0	0	(1)	0	5	5	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-148.7%	-127.2%	-233.3%	-125.7%	-410.8%	-42.5%		
Rentals of Personal Property	161	154	153	155	180	177	191	217	197	240	223	202	2,250	2,250	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	31.0%	20.8%	20.6%	18.9%	22.9%	13.2%		
Residential Property Rental <sup>1/</sup>	235	212	199	220	211	221	255	(22)	(23)	(24)	(22)	(21)	1,441	1,441	-45.1%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-110.1%	-110.4%	-110.5%	-110.4%	-110.8%	-45.1%		
Restaurant and Bars	309	270	278	315	324	320	334	338	360	411	388	367	4,014	4,014	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%		
Retail Sales <sup>2/</sup>	1,604	1,548	1,504	1,573	1,585	1,638	1,989	1,800	1,740	2,001	1,938	1,837	20,757	20,757	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	15.4%	17.5%	26.5%	20.4%	19.8%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	1	0	0	1	1	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-88.0%	-87.6%	1660.1%	-86.2%	-78.2%	17.9%		
Use Tax <sup>2/ 3/</sup>	152	139	131	115	(38)	148	211	89	93	96	89	90	1,315	1,315	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	-31.0%	-32.3%	-28.6%	-29.8%	-31.8%	3.1%		
<b>Total</b>	<b>3,225</b>	<b>2,970</b>	<b>2,957</b>	<b>3,074</b>	<b>3,073</b>	<b>3,150</b>	<b>3,813</b>	<b>3,161</b>	<b>3,219</b>	<b>3,700</b>	<b>3,516</b>	<b>3,390</b>	<b>39,248</b>	<b>39,248</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	1.4%	3.1%	8.2%	7.2%	6.3%	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.

<sup>2/</sup> 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.

<sup>3/</sup> 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	(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)  
(7+5)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$590	\$685	\$621	5.3%	\$621	5.3%	\$0	NA
August	596	644	606	1.7%	606	1.7%	0	NA
September	597	631	618	3.5%	618	3.5%	0	NA
October	605	619	543	-10.2%	543	-10.2%	0	NA
November	582	650	509	-12.5%	509	-12.5%	0	NA
December	577	593	513	-11.1%	513	-11.1%	0	NA
January	633	621	526	-16.9%	526	-16.9%	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>\$3,936</b>	<b>NA</b>	<b>\$3,936</b>	<b>-45.0%</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>\$3,936</b>	<b>NA</b>	<b>\$3,936</b>	<b>-46.3%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$3,936
YTD Budget:	4,443
Dollars Over/Under:	(\$507)
Percent Over/Under:	-11.4%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$3,936
YTD Prior Year Actual:	4,180
Dollars Over/Under:	(244)
Percent Over/Under:	-5.8%



**PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH**  
(In Thousands)  
(7+5)

	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 <sup>1/</sup>	10	3,485	3,849	100.0%+	3,849	100.0%+	0	NA
September <sup>1/</sup>	224	3,614	3,923	100.0%+	3,923	100.0%+	0	NA
October	3,736	3,479	3,907	4.6%	3,907	4.6%	0	NA
November	2,849	2,857	3,369	18.3%	3,369	18.3%	0	NA
December	2,261	2,217	2,413	6.7%	2,413	6.7%	0	NA
January <sup>1/</sup>	8,067	2,208	2,107	-73.9%	2,107	-73.9%	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>\$22,660</b>	<b>NA</b>	<b>\$22,660</b>	<b>-26.7%</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>\$22,660</b>	<b>NA</b>	<b>\$22,660</b>	<b>-27.5%</b>	<b>\$0</b>	<b>NA</b>

<sup>1/</sup> 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. Budget**

YTD Actual Revenue:	\$22,660
YTD Budget:	20,768
Dollars Over/Under:	\$1,892
Percent Over/Under:	9.1%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$22,660
YTD Prior Year Actual:	19,858
Dollars Over/Under:	2,802
Percent Over/Under:	14.1%





**2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH**  
(In Thousands)  
(7+5)

	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	\$9,215	3.8%	\$9,215	3.8%	\$0	NA
August	8,368	8,803	8,485	1.4%	8,485	1.4%	0	NA
September	8,614	8,831	8,449	-1.9%	8,449	-1.9%	0	NA
October	9,069	9,204	8,784	-3.1%	8,784	-3.1%	0	NA
November	9,090	9,070	8,781	-3.4%	8,781	-3.4%	0	NA
December	9,003	9,434	8,999	0.0%	8,999	0.0%	0	NA
January	10,259	11,038	10,895	6.2%	10,895	6.2%	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>\$63,608</b>	<b>NA</b>	<b>\$63,608</b>	<b>-41.8%</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>\$63,608</b>	<b>NA</b>	<b>\$63,608</b>	<b>-42.2%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	\$63,608
YTD Budget:	65,613
Dollars Over/Under:	(\$2,005)
Percent Over/Under:	-3.1%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$63,608
YTD Prior Year Actual:	63,282
Dollars Over/Under:	326
Percent Over/Under:	0.5%



**PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	21	22	27	30	24	22	20	21	29	45	37	35	333	333	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	5.5%	13.2%	21.9%	40.1%	16.4%	1.8%		
Commercial Property Rental	158	146	149	157	162	153	182	148	143	173	153	180	1,904	1,904	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	-2.3%	3.6%	-10.4%	0.3%	-6.8%	0.0%		
Construction Contracting	221	167	188	169	217	143	230	217	266	287	285	277	2,667	2,667	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	15.3%	26.1%	42.5%	38.7%	40.6%	7.3%		
Hotel/Motel Lodging	32	28	28	37	53	47	38	35	46	52	39	30	465	465	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-36.8%	-32.1%	-32.4%	-33.6%	-30.2%	-16.9%		
Job Printing	6	5	4	4	7	4	4	1	1	1	1	2	40	40	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%		
Publishing	0	0	0	0	0	0	3	0	0	0	0	0	3	3	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-148.7%	-127.2%	-233.3%	-125.7%	-410.8%	-42.5%		
Rentals of Personal Property	92	88	87	88	103	101	109	124	113	137	128	116	1,286	1,286	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	31.0%	20.8%	20.6%	18.9%	22.9%	13.2%		
Residential Property Rental <sup>1/</sup>	134	121	114	126	121	127	146	(12)	(13)	(14)	(13)	(14)	823	823	-45.2%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-110.1%	-110.4%	-110.5%	-110.4%	-110.8%	-45.1%		
Restaurant and Bars	177	154	159	180	185	183	191	193	206	235	222	209	2,294	2,294	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%		
Retail Sales <sup>2/</sup>	916	885	859	899	906	936	1,136	1,029	994	1,143	1,107	1,051	11,861	11,861	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	15.4%	17.5%	26.5%	20.4%	19.8%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-88.0%	-87.6%	1660.1%	-86.2%	-78.2%	17.9%		
Use Tax <sup>2/ 3/</sup>	87	79	75	66	(22)	84	121	51	53	55	51	51	751	751	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	-31.0%	-32.3%	-28.6%	-29.8%	-31.8%	3.1%		
<b>Total</b>	<b>1,843</b>	<b>1,697</b>	<b>1,690</b>	<b>1,757</b>	<b>1,756</b>	<b>1,800</b>	<b>2,179</b>	<b>1,806</b>	<b>1,839</b>	<b>2,114</b>	<b>2,009</b>	<b>1,938</b>	<b>22,428</b>	<b>22,428</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	1.4%	3.1%	8.2%	7.2%	6.3%	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.

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

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

<sup>3/</sup> 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.

**PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(7+5)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Budget	% Chg from PY Actuals
Amusements	83	90	110	118	96	86	79	85	117	180	147	142	1,333	1,333	1.8%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	5.5%	13.2%	21.9%	40.1%	16.4%	1.8%		
Commercial Property Rental	631	584	596	629	650	611	728	591	574	692	612	717	7,615	7,615	0.0%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	-2.3%	3.6%	-10.4%	0.3%	-6.8%	0.0%		
Construction Contracting	882	669	751	677	868	572	920	867	1,064	1,147	1,139	1,113	10,669	10,669	7.3%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	15.3%	26.1%	42.5%	38.7%	40.6%	7.3%		
Hotel/Motel Lodging	127	112	112	149	210	189	154	139	185	207	156	121	1,861	1,861	-16.9%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-36.8%	-32.1%	-32.4%	-33.6%	-30.2%	-16.9%		
Job Printing	23	20	15	17	27	16	14	5	6	5	5	5	158	158	-15.3%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	-61.0%	-71.1%	-70.5%	-66.1%	-68.7%	-15.3%		
Publishing	2	1	0	1	1	0	11	(1)	(1)	0	(2)	0	12	12	-42.5%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-148.7%	-127.2%	-233.3%	-125.7%	-410.8%	-42.5%		
Rentals of Personal Property	367	352	349	353	410	405	436	497	451	548	510	466	5,144	5,144	13.2%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	31.0%	20.8%	20.6%	18.9%	22.9%	13.2%		
Residential Property Rental <sup>1/</sup>	538	485	456	503	483	506	582	(50)	(52)	(55)	(51)	(52)	3,293	3,293	-45.2%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-110.1%	-110.4%	-110.5%	-110.4%	-110.8%	-45.1%		
Restaurant and Bars	707	618	635	721	742	731	763	773	824	939	886	836	9,175	9,175	4.7%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	6.9%	7.8%	9.5%	9.2%	10.1%	4.7%		
Retail Sales <sup>2/</sup>	3,666	3,539	3,437	3,596	3,624	3,743	4,545	4,115	3,977	4,574	4,429	4,198	47,443	47,443	8.0%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	15.4%	17.5%	26.5%	20.4%	19.8%	8.0%		
Transportation	0	0	0	0	0	0	0	0	0	1	0	2	3	3	17.9%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-88.0%	-87.6%	1660.1%	-86.2%	-78.2%	17.9%		
Use Tax <sup>2/ 3/</sup>	347	317	299	263	(86)	338	483	204	213	220	204	203	3,005	3,005	3.1%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	-31.0%	-32.3%	-28.6%	-29.8%	-31.8%	3.1%		
<b>Total</b>	<b>7,372</b>	<b>6,788</b>	<b>6,759</b>	<b>7,027</b>	<b>7,025</b>	<b>7,199</b>	<b>8,716</b>	<b>7,225</b>	<b>7,358</b>	<b>8,457</b>	<b>8,036</b>	<b>7,748</b>	<b>89,710</b>	<b>89,710</b>	<b>2.5%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	1.4%	3.1%	8.2%	7.2%	6.3%	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.

<sup>2/</sup> 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.

<sup>3/</sup> 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	(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)  
**7+5**

	<b>2023-24 Actual</b>	<b>2024-25 Budget</b>	<b>% Change from PY Actual</b>	<b>2024-25 Actual</b>	<b>% Change from PY Actual</b>	<b>% Change from CY Budget</b>	<b>2024-25 Estimate</b>	<b>% Change from PY Actual</b>	<b>2025-26 Proposed Budget</b>	<b>% Change from PY Estimate</b>
<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%	19,886	-2.6%	2.1%	19,886	-2.6%	0	NA
<b>September</b>	19,786	19,887	0.5%	19,642	-0.7%	-1.2%	19,642	-0.7%	0	NA
<b>October</b>	20,528	20,245	-1.4%	20,405	-0.6%	0.8%	20,405	-0.6%	0	NA
<b>November</b>	20,037	20,674	3.2%	20,983	4.7%	1.5%	20,983	4.7%	0	NA
<b>December</b>	20,439	20,977	2.6%	21,277	4.1%	1.4%	21,277	4.1%	0	NA
<b>January</b>	23,718	24,739	4.3%	24,731	4.3%	0.0%	24,731	4.3%	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>	<b>4.2%</b>	<b>\$147,205</b>	<b>NA</b>	<b>NA</b>	<b>\$147,205</b>	<b>-40.7%</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>	<b>4.1%</b>	<b>\$147,205</b>	<b>NA</b>	<b>NA</b>	<b>\$147,205</b>	<b>-41.0%</b>	<b>\$0</b>	<b>NA</b>

**Actual vs. Budget**

YTD Actual Revenue:	<b>\$147,205</b>
YTD Budget:	<b>146,698</b>
Dollars Over/(Under):	<b>\$507</b>
Percent Over/(Under):	<b>0.3%</b>

**Actual vs. Prior Year**

YTD Actual Revenue:	<b>\$147,205</b>
YTD Prior Year Actual:	<b>144,995</b>
Dollars Over/(Under):	<b>\$2,209</b>
Percent Over/(Under):	<b>1.5%</b>

**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 (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
<b>Transportation &amp; Towing</b>	\$43	\$23	\$42	\$35	\$62	\$10	\$40	\$23	\$27	\$100	\$29	\$29	\$463	5.5%
<i>% change from PY actual</i>	-0.3%	-46.8%	1.2%	10.3%	85.4%	-63.6%	-19.3%	-22.5%	-15.1%	163.3%	-9.6%	-22.6%		
<b>Mining-Oil &amp; Gas Production</b>	\$229	\$222	\$235	\$273	\$248	\$221	\$255	\$224	\$241	\$257	\$259	\$257	\$2,921	2.6%
<i>% change from PY actual</i>	-15.4%	12.4%	-25.1%	24.8%	12.8%	6.7%	13.7%	-1.8%	10.1%	1.3%	6.2%	2.0%		
<b>Utilities</b>	\$11,819	\$16,124	\$15,799	\$14,650	\$12,920	\$9,444	\$9,350	\$8,787	\$7,658	\$7,399	\$7,446	\$8,861	\$130,257	0.4%
<i>% change from PY actual</i>	5.0%	19.6%	5.6%	10.7%	12.8%	2.3%	6.3%	-17.1%	-19.9%	-7.0%	-19.0%	-11.7%		
<b>Communications</b>	\$1,276	\$1,239	\$1,308	\$1,025	\$997	\$979	\$1,077	\$1,229	\$1,358	\$1,670	\$1,378	\$1,253	\$14,790	-1.6%
<i>% change from PY actual</i>	12.7%	-1.4%	7.4%	-19.7%	-21.3%	-21.6%	-21.4%	-2.8%	9.8%	30.5%	11.5%	0.2%		
<b>Private Car &amp; Pipelines</b>	\$38	\$37	\$38	\$37	\$38	\$39	\$38	\$42	\$42	\$42	\$41	\$42	\$473	4.2%
<i>% change from PY actual</i>	2.1%	-3.1%	1.2%	-0.4%	1.0%	3.2%	-11.2%	12.7%	12.0%	12.5%	11.3%	12.2%		
<b>Publishing</b>	\$86	\$28	\$21	\$33	\$23	\$21	\$106	(\$7)	(\$4)	(\$5)	(\$5)	(\$5)	\$293	-29.0%
<i>% change from PY actual</i>	159.2%	21.4%	-6.8%	42.6%	-3.5%	-12.2%	98.0%	-117.9%	-109.3%	-119.4%	-106.1%	-119.0%		
<b>Printing</b>	\$260	\$222	\$194	\$217	\$273	\$211	\$207	\$124	\$125	\$129	\$122	\$116	\$2,199	-11.7%
<i>% change from PY actual</i>	44.7%	30.2%	-7.3%	0.9%	19.6%	5.2%	-12.0%	-37.8%	-44.1%	-43.9%	-40.0%	-40.7%		
<b>Restaurants &amp; Bars</b>	\$36,208	\$32,659	\$33,301	\$36,347	\$36,919	\$37,750	\$39,536	\$37,601	\$40,810	\$46,423	\$42,898	\$42,021	\$462,474	3.7%
<i>% change from PY actual</i>	3.7%	-3.9%	2.6%	1.8%	0.3%	6.4%	0.5%	4.2%	6.2%	4.8%	5.8%	10.6%		
<b>Amusements</b>	\$3,962	\$3,627	\$3,113	\$3,394	\$3,920	\$4,403	\$3,941	\$3,624	\$4,319	\$8,693	\$5,631	\$4,986	\$53,614	8.8%
<i>% change from PY actual</i>	3.2%	-5.4%	-5.6%	-13.6%	-15.8%	6.3%	-6.2%	0.2%	6.8%	70.9%	18.1%	29.8%		
<b>Rentals-Personal Property</b>	\$12,892	\$12,725	\$14,697	\$10,367	\$13,300	\$14,060	\$14,388	\$10,904	\$11,750	\$13,955	\$12,727	\$11,875	\$153,639	3.5%
<i>% change from PY actual</i>	12.8%	15.0%	29.6%	-16.1%	0.6%	20.5%	10.2%	-11.7%	-0.9%	-1.2%	-4.5%	-6.5%		
<b>Contracting</b>	\$22,035	\$22,705	\$22,039	\$23,427	\$24,145	\$20,665	\$24,705	\$19,391	\$20,904	\$23,302	\$22,206	\$24,881	\$270,404	3.0%
<i>% change from PY actual</i>	-4.0%	4.2%	1.6%	12.8%	6.9%	-3.8%	3.2%	-4.6%	2.4%	7.6%	-0.4%	10.2%		
<b>Retail <sup>1/</sup></b>	\$192,208	\$187,495	\$182,898	\$193,071	\$194,254	\$205,622	\$250,129	\$201,401	\$197,721	\$233,975	\$220,239	\$213,740	\$2,472,753	5.4%
<i>% change from PY actual</i>	1.0%	-5.2%	-3.3%	-1.1%	6.0%	4.7%	5.6%	8.7%	9.9%	14.7%	13.7%	9.5%		
<b>Severance - Mining</b>	\$1,405	\$1,179	\$1,042	\$892	\$1,635	\$683	\$1,549	(\$98)	(\$68)	(\$99)	(\$93)	(\$59)	\$7,968	-21.0%
<i>% change from PY actual</i>	1.9%	1028.7%	19.9%	36.2%	266.5%	-8.7%	27.2%	-111.4%	-117.2%	-112.9%	-110.4%	-103.4%		
<b>Bed Tax - Hotel/Motel</b>	\$10,337	\$8,798	\$8,847	\$10,812	\$14,195	\$13,055	\$11,716	\$14,551	\$18,700	\$21,641	\$16,942	\$14,418	\$164,012	8.2%
<i>% change from PY actual</i>	1.6%	-2.5%	7.1%	-0.4%	7.7%	5.2%	6.1%	8.9%	14.5%	10.7%	10.3%	20.0%		
<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>\$287,084</b>	<b>\$283,574</b>	<b>\$294,581</b>	<b>\$302,930</b>	<b>\$307,165</b>	<b>\$357,037</b>	<b>\$297,796</b>	<b>\$303,581</b>	<b>\$357,483</b>	<b>\$329,821</b>	<b>\$322,413</b>	<b>\$3,736,261</b>	<b>4.8%</b>
<b>Cities Share (25%)</b>	\$73,199	\$71,771	\$70,893	\$73,645	\$75,733	\$76,791	\$89,259	\$74,449	\$75,895	\$89,371	\$82,455	\$80,603	\$934,065	4.8%
<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>\$19,886</b>	<b>\$19,642</b>	<b>\$20,405</b>	<b>\$20,983</b>	<b>\$21,277</b>	<b>\$24,731</b>	<b>\$20,628</b>	<b>\$21,028</b>	<b>\$24,762</b>	<b>\$22,846</b>	<b>\$22,333</b>	<b>\$258,801</b>	<b>4.2%</b>

<sup>1/</sup> 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	986	-7.9%
<b>Total</b>	<b>259,787</b>	<b>4.1%</b>

**STATE SALES TAX CATEGORY ANALYSIS**  
**STATEWIDE COLLECTIONS**  
(000's)  
7+5

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$49	\$34	\$34	\$40	(\$10)	-19.3%	\$6	18.0%
Mining-Oil & Gas Production	224	241	241	255	31	13.7%	14	5.9%
Utilities	8,799	8,590	8,590	9,350	552	6.3%	760	8.9%
Communications	1,371	1,200	1,200	1,077	(293)	-21.4%	(123)	-10.2%
Private Car & Pipelines	43	48	48	38	(5)	-11.2%	(10)	-20.5%
Publishing	53	30	30	106	52	98.0%	75	100%+
Printing	235	193	193	207	(28)	-12.0%	14	7.1%
Restaurants & Bars	39,328	39,075	39,075	39,536	208	0.5%	461	1.2%
Amusements	4,203	4,818	4,818	3,941	(262)	-6.2%	(877)	-18.2%
Rentals-Personal Property	13,054	13,217	13,217	14,388	1,334	10.2%	1,170	8.9%
Contracting	23,928	24,203	24,203	24,705	777	3.2%	502	2.1%
Retail	236,781	250,781	250,781	250,129	13,348	5.6%	(652)	-0.3%
Severance - Mining	1,217	720	720	1,549	331	27.2%	829	100%+
Bed Tax - Hotel/Motel	11,039	11,825	11,825	11,716	677	6.1%	(110)	-0.9%
<b>DISTRIBUTION BASE TOTAL</b>	<b>\$340,325</b>	<b>\$354,976</b>	<b>\$354,976</b>	<b>\$357,037</b>	<b>\$16,712</b>	<b>4.9%</b>	<b>\$2,061</b>	<b>0.6%</b>
<b>Distribution to Cities</b> (25% of distribution base)	\$85,081	\$88,744	\$88,744	\$89,259	\$4,178	4.9%	\$515	0.6%
<b>Phoenix Share of Distribution</b> (actual is 27.71%)	\$23,718	\$24,739	\$24,739	\$24,731	\$1,013	4.3%	(\$8)	0.0%

**CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE**  
**2024-25 COMPARED TO 2023-24**  
**7+5**

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Budgeted Annual Growth
Transportation & Towing	-0.3%	-23.4%	-15.4%	-10.3%	6.4%	-2.4%	-5.5%	---	---	---	---	---	5.5%
Mining-Oil & Gas Production	-15.4%	-3.6%	-12.2%	-4.1%	-1.1%	0.1%	1.9%	---	---	---	---	---	2.6%
Utilities	5.0%	12.9%	10.2%	10.3%	10.7%	9.7%	9.3%	---	---	---	---	---	0.4%
Communications	12.7%	5.3%	6.0%	-0.7%	-5.0%	-7.8%	-9.9%	---	---	---	---	---	-1.6%
Private Car & Pipelines	2.1%	-0.5%	0.0%	-0.1%	0.1%	0.7%	-1.3%	---	---	---	---	---	4.2%
Publishing	159.2%	102.5%	71.3%	64.8%	51.7%	41.4%	56.2%	---	---	---	---	---	-29.0%
Printing	44.7%	37.6%	20.8%	15.3%	16.3%	14.4%	10.1%	---	---	---	---	---	-11.7%
Restaurants & Bars	3.7%	-0.1%	0.8%	1.0%	0.9%	1.8%	1.6%	---	---	---	---	---	3.7%
Amusements	3.2%	-1.1%	-2.5%	-5.4%	-7.9%	-5.4%	-5.5%	---	---	---	---	---	8.8%
Rentals-Personal Property	12.8%	13.9%	19.2%	9.7%	7.7%	9.8%	9.9%	---	---	---	---	---	3.5%
Contracting	-4.0%	0.0%	0.5%	3.4%	4.1%	2.8%	2.9%	---	---	---	---	---	3.0%
Retail <sup>1/</sup>	1.0%	-2.2%	-2.6%	-2.2%	-0.6%	0.3%	1.2%	---	---	---	---	---	5.4%
Severance - Mining	1.9%	74.3%	54.2%	50.3%	78.2%	62.7%	54.8%	---	---	---	---	---	-21.0%
Bed Tax - Hotel/Motel	1.6%	-0.3%	1.9%	1.2%	2.9%	3.3%	3.7%	---	---	---	---	---	8.2%
<b>Subtotal (State)</b>	<b>1.7%</b>	<b>-0.2%</b>	<b>-0.2%</b>	<b>-0.1%</b>	<b>1.0%</b>	<b>1.6%</b>	<b>2.2%</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>-0.2%</b>	<b>-0.2%</b>	<b>-0.1%</b>	<b>1.0%</b>	<b>1.6%</b>	<b>2.2%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>TOTAL (Phoenix Share) <sup>1/</sup></b>	<b>1.0%</b>	<b>-0.8%</b>	<b>-0.8%</b>	<b>-0.7%</b>	<b>0.4%</b>	<b>1.0%</b>	<b>1.5%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4.2%</b>

<sup>1/</sup> 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 2.9% and 2.7%, respectively.

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 from July 2024 to January 2025 (June - December 2024 Activity)**  
(In Thousands)

Recreational (Non-Medical) MJ Retail Sales Taxes	Current Fiscal Year												Prior Fiscal Year		
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2024-25	Fiscal YTD FY 2023-24	Total FY 2023-24
City Sales Tax Collection from Recreational MJ Retail Sales	529	415	428	450	534	498	554	-	-	-	-	-	3,408	3,484	6,043
State-Shared Sales Tax Collection from MJ Retail Sales	142	106	103	131	127	119	128	-	-	-	-	-	855	844	1,456
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs <sup>2/</sup>	NA	NA	NA	NA	NA	5,908	NA	-	-	-	-	-	5,908	5,735	12,007
16% Excise Tax on MJ Retail Sales for AHUR <sup>2/</sup>	NA	NA	NA	NA	NA	1,847	NA	-	-	-	-	-	1,847	1,748	3,513
<b>Total COP Recreational (Non-Medical) MJ Retail Sales Taxes</b>	<b>671</b>	<b>521</b>	<b>531</b>	<b>581</b>	<b>660</b>	<b>8,371</b>	<b>682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,018</b>	<b>11,811</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	217	223	235	279	260	289	-	-	-	-	-	1,778	1,818	3,153
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs <sup>2/</sup>	NA	NA	NA	NA	NA	5,908	NA	-	-	-	-	-	5,908	5,735	12,007
<b>Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension</b>	<b>276</b>	<b>217</b>	<b>223</b>	<b>235</b>	<b>279</b>	<b>6,168</b>	<b>289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,686</b>	<b>7,553</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.

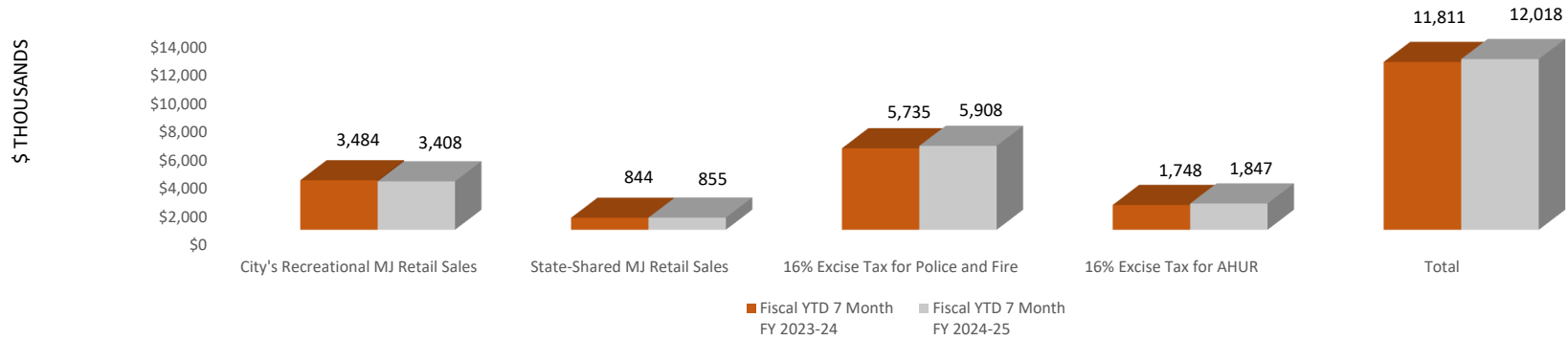
<sup>2/</sup> The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 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 from July 2024 to January 2025 (June - December 2024 Activity)  
(In Thousands)**

**Recreational MJ Retail Sales Taxes**



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

