



## City of Phoenix

To: Mayor and City Council

Date: April 16, 2025

From: Jeff Barton  
City Manager

Subject: GENERAL FUND REVENUE REPORT – 8 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$1.2 billion in February were \$9.5 million or 0.8% lower than the 2023-24 collections. However, this growth is not reflective of actual performance due to delayed accrual entries posted last fiscal year in the emergency transportation services (ETS) category. The year-to-date (YTD) General Fund's revenue growth absent the accrual entries is -3.9%. 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 is only 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 -10.5%.**

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 – January 2025 Business Activity)**

At eight months of 2024-25, the combined GF revenue from city and state-shared sales tax was \$648.7 million, reflecting growth of 2.0% compared to 2023-24.

*City Sales Tax:* Year-to-date (YTD) 2024-25 collections were \$481.1 million, representing 2.1% 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 2.7%. **It's important to note that YTD city sales tax growth of 2.7% is not sustainable due to SB 1131, which eliminates residential rental sales tax effective January 2025.**

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

- retail: 0.1% (adjusted growth is 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: -10.5%
- restaurants & bars: 1.5%
- hotel/motel: -0.5%
- telecommunications: -7.3%
- commercial property rentals: 3.0%

*State-Shared Sales Tax:* YTD 2024-25 collections were \$167.6 million, or 1.7% 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 February 2025.

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

- retail: 1.5% (adjusted growth is 3.1% 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: 2.5%
- restaurants & bars: 1.8%
- hotel/motel: 3.4%
- communications: -11.4%

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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	8 Month Actuals 2023-24	8 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
<b>Local Taxes</b>													
Primary Property Tax	\$ 170,210	\$ 182,043	\$ 192,214	\$ 201,050	\$ 206,394	2.7%	\$ 122,531	\$ 126,411	3.2%	\$ 215,419	4.4%	\$ 222,719	3.4%
Sales Taxes <sup>1/</sup>	479,705	536,889	627,072	674,528	707,310	4.9%	471,053	481,101	2.1% <sup>1/</sup>	695,243	-1.7%	819,157	17.8% <sup>1/</sup>
Privilege License Fees	2,436	2,915	3,467	3,385	3,469	2.5%	3,020	2,967	-1.8%	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%	13,142	13,314	1.3%	19,759	0.9%	19,891	0.7%
Subtotal	\$ 671,188	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	4.3%	\$ 609,746	\$ 623,793	2.3%	\$ 933,788	-0.3%	\$ 1,063,605	13.9%
<b>Non Taxes</b>													
Licenses & Permits	2,812	2,694	3,022	3,019	2,882	-4.5%	1,715	1,726	0.6%	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%	5,606	5,516	-1.6%	8,515	-3.2%	8,525	0.1%
Court Default Fee	1,310	1,288	880	885	892	0.8%	512	569	11.1%	1,000	12.1%	1,005	0.5%
Parks & Libraries	5,824	3,790	5,576	6,713	8,824	31.4%	5,552	6,057	9.1%	9,123	3.4%	9,078	-0.5%
Planning	1,589	1,723	1,904	1,690	1,865	10.3%	1,302	1,108	-14.9%	1,836	-1.6%	1,836	0.0%
Police	14,848	12,637	13,841	13,843	17,277	24.8%	11,435	12,464	9.0%	17,859	3.4%	17,177	-3.8%
Street Transportation	6,155	5,881	4,526	5,375	12,375	100%+	10,187	5,806	-43.0%	8,331	-32.7%	8,343	0.1%
Emergency Transportation <sup>2/</sup>	36,706	34,092	46,481	54,832	62,213	13.5%	6,264	33,430	100%+ <sup>2/</sup>	63,470	2.0%	66,974	5.5%
Hazardous Materials Inspection Fee	1,408	1,464	1,299	1,584	1,524	-3.8%	534	581	8.8%	1,200	-21.3%	1,500	25.0%
Other Service Charges	22,519	15,026	15,882	37,848	52,491	38.7%	33,957	36,106	6.3%	50,248	-4.3%	44,229	-12.0%
All Others	16,254	19,464	21,292	22,177	23,370	5.4%	15,752	16,028	1.8%	23,325	-0.2%	24,230	3.9%
Subtotal	\$ 130,528	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	21.8%	\$ 96,283	\$ 122,606	27.3%	\$ 193,970	-2.8%	\$ 191,304	-1.4%
<b>State Shared Revenues</b>													
Sales Tax <sup>3/</sup>	171,927	201,292	229,901	241,813	249,504	3.2%	164,810	167,573	1.7% <sup>3/</sup>	252,575	1.2%	262,745	4.0%
Income Tax	214,697	240,237	213,294	308,183	435,754	41.4%	290,503	234,011	-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%	53,488	56,777	6.1%	88,000	5.0%	90,871	3.3%
Subtotal	\$ 457,108	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	22.0%	\$ 508,802	\$ 458,361	-9.9%	\$ 691,591	-10.1%	\$ 681,950	-1.4%
<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>\$ 1,214,830</b>	<b>\$ 1,204,760</b>	<b>-0.8%</b>	<b>\$ 1,819,349</b>	<b>-4.5%</b>	<b>\$ 1,936,860</b>	<b>6.5%</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>NA</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>\$ 1,214,830</b>	<b>\$ 1,204,760</b>	<b>-0.8% <sup>2/</sup></b>	<b>\$ 1,819,349</b>	<b>-4.5%</b>	<b>\$ 1,936,860</b>	<b>6.5%</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 2.7%. FY 2025-26 Proposed Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

<sup>2/</sup> The ETS growth rate is artificially high due to a delay in posting ETS accruals last fiscal year. The YTD adjusted growth rate for ETS is -26.6%, Non-Taxes is -9.5%, and General Fund total revenue growth is -3.9%.

<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. Absent these technical adjustments, the adjusted YTD growth rate for Phoenix state-shared sales tax would have been 2.7%.

**Change from Prior Year**

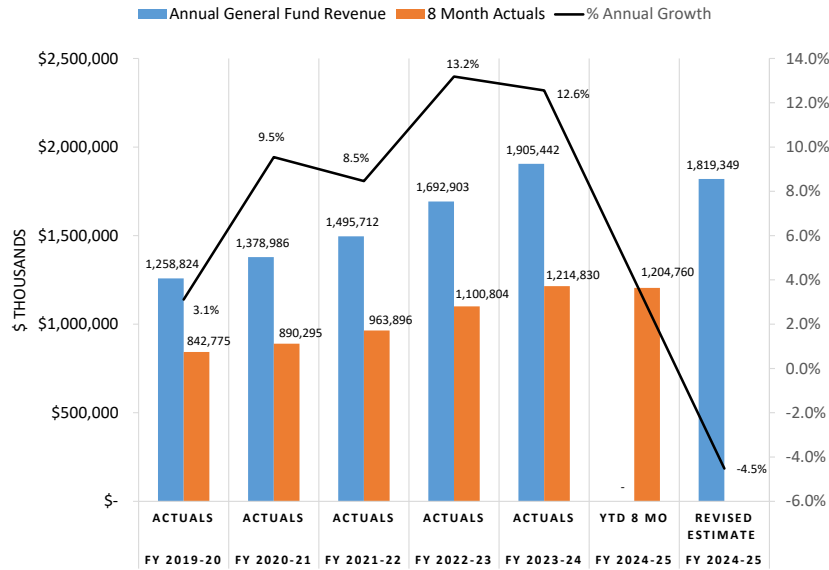
23-24 8 Month Actual Revenue:	\$ 1,214,830
24-25 8 Month Actual Revenue:	\$ 1,204,760
Dollars Over/Under Prior Year:	\$ (10,070)
Percent Over/Under Prior Year:	-0.8%

**% Change from Prior Year and Revised Estimate**

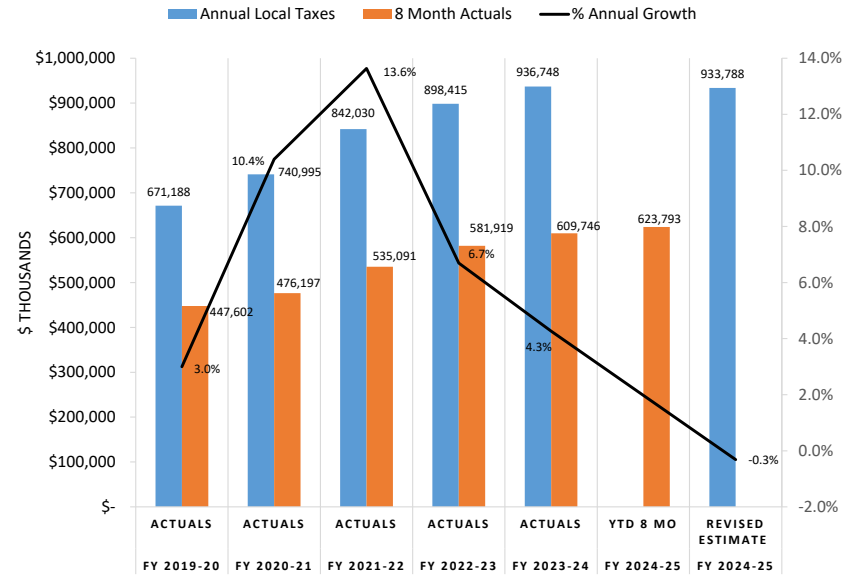
24-25 % Change from Prior Year Actual:	-0.8%
24-25 Revised Estimate % Change from Prior Year Actual:	-4.5%

## General Fund Revenue

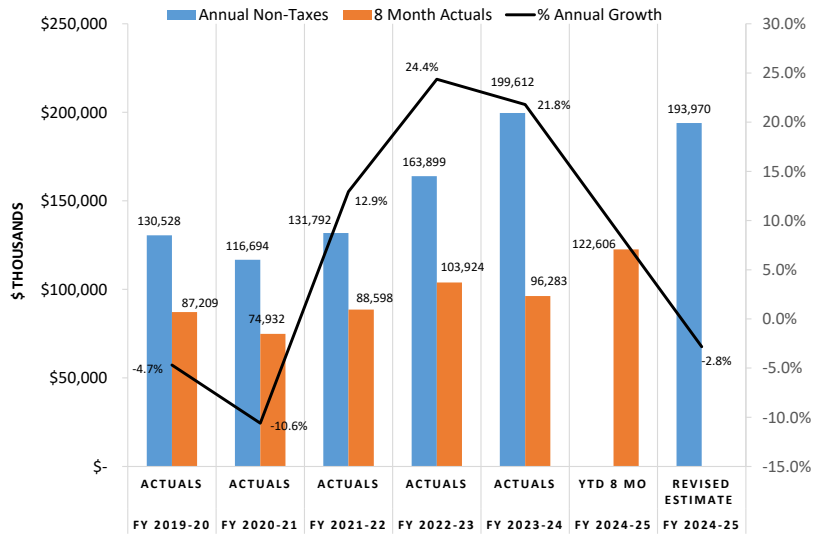
### TOTAL GENERAL FUND REVENUE



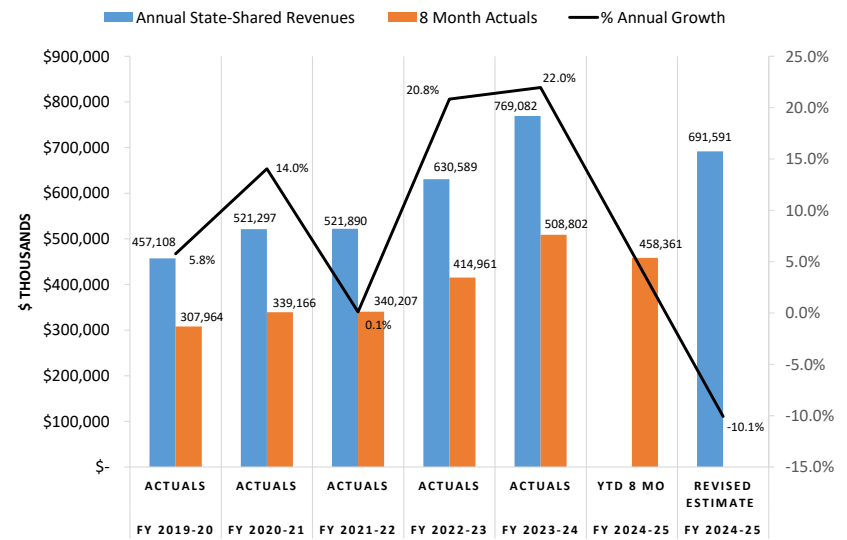
### GF LOCAL TAXES



### GF NON-TAXES



### GF STATE SHARED REVENUES



## Notes

- Total General Fund (GF) revenues at eight months of \$1.2 billion, reflecting a year-over-year (YOY) growth of -0.8%. However, excluding the delayed accrual entries in the emergency transportation services (ETS) category in last fiscal year, the year-to-date (YTD) General Fund's revenue growth would have been -3.9%. 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) 1311 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 2.1% 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 -10.5%.
- Total non-tax revenues represent approximately \$194.0 million, or 10.7% of total annual GF revenues. The YOY increase of \$26.3 million or 27.3% is primarily attributable to the delayed accrual entries in ETS in the previous fiscal year, which skews the current year's growth rate. The YTD adjusted growth rate for the non-tax revenues is -9.5%.
- 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 3.0% 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. The State also reported a significant slowdown in contracting tax revenue (-0.7% in February and 2.5% YTD) compared to the same 8-month period in FY 2023 and FY 2024, when collections were up by 21.1% and 15.7%, 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 6.1% in February 2025.

**GENERAL FUND SALES TAX BY MONTH**  
(In Thousands)  
(8+4)

	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 <sup>1/</sup>	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	0	NA	50,948	-9.3%	64,798	27.2%
April	60,613	63,100	0	NA	57,579	-5.0%	73,268	27.2%
May	58,366	60,292	0	NA	54,501	-6.6%	69,397	27.3%
June	56,496	59,257	0	NA	53,491	-5.3%	68,007	27.1%
Subtotal:	\$702,677	\$715,059	\$481,101	NA	\$697,621	-0.7%	\$807,267	15.7%
Year End Adjustments	4,633	(1,281)	0	NA	(2,378)	-100%+	11,890	100%+
<b>TOTAL: <sup>2/</sup></b>	<b>\$707,310</b>	<b>\$713,778</b>	<b>\$481,101</b>	<b>NA</b>	<b>\$695,243</b>	<b>-1.7%</b>	<b>\$819,157</b>	<b>17.8% <sup>2/</sup></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).

<sup>2/</sup> 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:	\$481,101
YTD Revised Estimate:	474,532
Dollars Over/Under:	\$6,569
Percent Over/Under:	1.4%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$481,101
YTD Prior Year Actual:	471,053
Dollars Over/Under:	10,048
Percent Over/Under:	2.1%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	626	672	821	888	720	646	591	500	618	944	774	749	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%	-20.6%	-14.5%	-1.7%	-18.4%	-13.0%		
Commercial Property Rental	5,086	4,738	4,830	5,095	5,267	4,957	5,909	5,077	4,541	5,480	4,846	5,670	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%	1.6%	-12.5%	-2.1%	-9.4%	-0.3%		
Construction Contracting	3,860	2,929	3,286	2,961	3,800	2,503	4,025	2,807	2,892	3,117	3,095	3,022	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%	-21.7%	-11.5%	-13.9%	-12.7%	-12.0%		
Hotel/Motel Lodging	949	840	837	1,116	1,577	1,419	1,154	1,457	2,127	2,379	1,797	1,393	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%	4.2%	3.7%	1.8%	7.1%	1.5%		
Job Printing	101	89	65	72	118	72	62	62	94	87	81	76	979	979	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	9.9%	11.8%	28.7%	18.7%	20.0%		
Other Utilities <sup>1/</sup>	10,354	12,774	11,391	10,790	9,068	6,719	4,538	8,602	6,234	6,270	6,303	7,015	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%	3.9%	11.0%	8.3%	34.6%	14.8%		
Penalty & Interest	306	307	282	297	315	323	306	342	544	427	337	337	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%	-15.9%	37.9%	1.0%	41.2%	-2.0%		
Publishing	8	5	2	4	3	2	49	7	9	2	16	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%	-48.7%	151.6%	-51.5%	486.5%	20.0%		
Rentals of Personal Property	2,754	2,641	2,616	2,649	3,078	3,039	3,269	3,077	2,735	3,326	3,096	2,815	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%	-2.4%	-2.5%	-3.9%	-0.7%	3.0%		
Residential Property Rental <sup>2/</sup>	4,032	3,636	3,418	3,774	3,624	3,797	4,365	484	(17)	(18)	(16)	(16)	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%	-100.4%	-100.4%	-100.4%	-100.5%	-39.9%		
Restaurant and Bars	3,094	2,703	2,780	3,153	3,244	3,197	3,337	3,237	3,260	3,714	3,506	3,313	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%	-2.5%	-1.0%	-1.2%	-0.5%	0.5%		
Retail Sales <sup>3/</sup>	27,491	26,545	25,778	26,971	27,179	28,074	34,091	27,274	24,950	28,696	27,790	26,346	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%	-1.7%	5.8%	0.7%	0.2%	0.5%		
Telecommunication and Cable TV	839	817	834	733	687	692	711	674	809	936	823	720	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%	3.7%	13.6%	2.3%	-9.4%	-4.0%		
Transportation	0	0	1	1	1	1	0	0	0	3	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%	-94.4%	700.5%	-93.7%	-90.1%	-15.0%		
Use Tax <sup>3/ 4/</sup>	2,600	2,376	2,241	1,975	(646)	2,533	3,626	2,626	2,151	2,216	2,053	2,049	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%	-9.1%	-4.0%	-5.6%	-8.3%	18.0%		
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>56,227</b>	<b>50,947</b>	<b>57,578</b>	<b>54,500</b>	<b>53,490</b>	<b>697,621</b>	<b>697,621</b>	<b>-0.7%</b>
(% change from prior year)	9.2%	1.3%	-4.3%	0.6%	-1.5%	1.4%	13.7%	-2.6%	-9.3%	-5.0%	-6.6%	-5.3%	-0.7%		

<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.

<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.

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

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

Category	2023-24	2024-25			Actual/Actual		Actual/Revised Estimate	
	Actual	Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$602	\$548	\$449	\$500	-\$102	-16.9%	\$51	11.4%
Commercial Property Rental	4,919	4,773	4,855	5,077	158	3.2%	222	4.6%
Construction Contracting	3,289	3,032	2,470	2,807	(482)	-14.7%	337	13.7%
Hotel/Motel Lodging	1,655	1,203	1,576	1,457	(198)	-12.0%	(119)	-7.5%
Job Printing	57	57	78	62	5	8.8%	(16)	-20.3%
Other Utilities	7,256	6,043	7,419	8,602	1,346	18.6%	1,183	15.9%
Penalty & Interest	467	290	335	342	(125)	-26.8%	7	2.1%
Publishing	7	4	11	7	0	0.0%	(4)	-36.4%
Rentals of Personal Property	2,844	3,259	3,038	3,077	233	8.2%	39	1.3%
Residential Property Rentals <sup>1/</sup>	3,691	0	0	484	(3,207)	-86.9%	484	NA
Restaurants & Bars	3,162	3,244	3,124	3,237	75	2.4%	113	3.6%
Retail Sales	26,731	28,358	26,518	27,274	543	2.0%	756	2.9%
Telecommunication and Cable TV	815	777	737	674	(141)	-17.3%	(63)	-8.5%
Transportation	1	-	-	-	(1)	-100.0%	0	NA
Use	2,222	1,927	2,305	2,626	404	18.2%	321	13.9%
<b>TOTAL <sup>1/</sup></b>	<b>\$57,720</b>	<b>\$53,515</b>	<b>\$52,913</b>	<b>\$56,227</b>	<b>(\$1,493)</b>	<b>-2.6%</b> <sup>1/</sup>	<b>\$3,313</b>	<b>6.3%</b>

<sup>1/</sup> The negative growth in February 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  
(8+4)**

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%	---	---	---	---	-13.0%
Commercial Property Rental	1.7%	-0.9%	2.8%	1.3%	0.6%	0.9%	3.0%	3.0%	---	---	---	---	-0.3%
Construction Contracting	2.2%	-5.8%	-9.9%	-14.5%	-11.7%	-13.5%	-10.0%	-10.5%	---	---	---	---	-12.0%
Hotel/Motel Lodging	-1.7%	-3.0%	-4.3%	-1.0%	1.4%	1.7%	2.0%	-0.5%	---	---	---	---	1.5%
Job Printing	98.0%	69.6%	45.7%	30.8%	36.5%	32.6%	23.2%	21.6%	---	---	---	---	20.1%
Other Utilities	48.2%	15.1%	2.4%	5.5%	6.5%	6.6%	14.6%	15.1%	---	---	---	---	14.8%
Penalty & Interest	-3.5%	-9.7%	-5.6%	-6.0%	-1.9%	-1.4%	-3.5%	-7.5%	---	---	---	---	-2.0%
Publishing	14.3%	44.4%	36.4%	35.7%	37.5%	41.2%	128.1%	105.1%	---	---	---	---	19.8%
Rentals of Personal Property	8.7%	7.9%	6.1%	2.3%	2.9%	4.9%	5.7%	6.0%	---	---	---	---	3.0%
Residential Property Rentals <sup>1/</sup>	13.0%	9.4%	5.0%	2.5%	2.7%	1.3%	1.1%	-9.7%	---	---	---	---	-39.9%
Restaurants & Bars	4.0%	-0.9%	-0.1%	1.2%	0.5%	1.3%	1.4%	1.5%	---	---	---	---	0.5%
Retail Sales <sup>2/</sup>	1.4%	-4.3%	-3.6%	-3.7%	-1.9%	-1.2%	-0.2%	0.1%	---	---	---	---	0.5%
Telecommunication and Cable TV	5.4%	3.4%	3.4%	0.0%	-2.5%	-3.9%	-5.9%	-7.3%	---	---	---	---	-4.0%
Transportation	-100.0%	-100.0%	-47.4%	-25.9%	-25.0%	-20.0%	-33.3%	-45.9%	---	---	---	---	-25.2%
Use Tax <sup>2/ 3/</sup>	25.1%	2976.4%	271.3%	266.4%	75.2%	54.8%	39.3%	35.6%	---	---	---	---	18.0%
<b>TOTAL <sup>3/</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>2.1%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>-0.7%</b>

<sup>1/</sup> The YTD negative growth in February 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 cumulative YTD growth rate for the Retail category is 2.2%.

<sup>3/</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 5.3%, and overall GF growth is 2.7%.

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

	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	0	NA	8,040	-6.3%	9,822	22.2%
April	9,218	10,590	0	NA	8,956	-2.8%	10,928	22.0%
May	8,213	9,209	0	NA	7,799	-5.0%	9,655	23.8%
June	7,187	8,600	0	NA	6,947	-3.3%	8,718	25.5%
Subtotal:	\$88,511	\$95,161	\$54,216	NA	\$85,958	-2.9%	\$101,977	18.6%
Year End Adjustment	681	355	0	NA	(321)	-100%+	1,498	100%+
<b>TOTAL: <sup>1/</sup></b>	<b>\$89,192</b>	<b>\$95,516</b>	<b>\$54,216</b>	<b>NA</b>	<b>\$85,637</b>	<b>-4.0%</b>	<b>\$103,475</b>	<b>20.8% <sup>1/</sup></b>

<sup>1/</sup> 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:	\$54,216
YTD Revised Estimate:	53,687
Dollars Over/Under:	\$529
Percent Over/Under:	1.0%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$54,216
YTD Prior Year Actual:	55,315
Dollars Over/Under:	(1,099)
Percent Over/Under:	-2.0%

**PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Revised Estimate	% Chg from PY Actuals
Advertising	223	197	160	335	395	205	421	132	109	139	89	102	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%	-21.7%	-24.8%	-40.8%	-30.4%	25.0%		
Construction Contracting	2,757	2,092	2,347	2,115	2,714	1,788	2,875	2,005	2,066	2,226	2,210	2,160	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%	-21.7%	-11.5%	-13.9%	-12.7%	-12.0%		
Hotel/Motel Lodging	1,543	1,360	1,363	1,822	2,587	2,321	1,877	2,386	3,462	3,873	2,926	2,265	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%	3.7%	2.4%	1.2%	5.6%	1.5%		
Job Printing	72	63	47	52	84	51	45	44	67	62	58	54	699	699	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	9.9%	11.8%	28.7%	18.7%	20.0%		
Publishing	6	3	1	3	2	1	35	5	7	2	11	2	78	78	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-48.7%	151.6%	-51.5%	486.5%	20.0%		
Restaurant and Bars	2,210	1,931	1,986	2,252	2,318	2,284	2,384	2,312	2,328	2,653	2,504	2,366	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%	-2.5%	-1.0%	-1.2%	-0.5%	0.5%		
Transportation	0	0	0	1	0	1	0	0	0	2	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%	-94.4%	700.5%	-93.7%	-90.1%	-15.0%		
Total	6,812	5,647	5,904	6,579	8,101	6,652	7,636	6,885	8,040	8,956	7,799	6,947	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%	-6.3%	-2.8%	-5.0%	-3.3%	-2.9%		
											GASB		(321)	(321)	-147.1%
											Total		85,637	85,637	-4.0%

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

	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	0	NA	3,370	5.3%	3,550	5.3%
April	4,198	4,476	0	NA	4,225	0.6%	4,455	5.4%
May	3,191	3,737	0	NA	3,319	4.0%	3,500	5.5%
June	2,504	3,060	0	NA	2,611	4.3%	2,753	5.4%
Subtotal:	\$29,900	\$32,561	\$17,229	NA	\$30,754	2.9%	\$32,683	6.3%
Year End Adjustment	32	107	0	NA	81	100%+	127	56.8%
<b>TOTAL:</b>	<b>\$29,932</b>	<b>\$32,668</b>	<b>\$17,229</b>	<b>-42.4%</b>	<b>\$30,835</b>	<b>3.0%</b>	<b>\$32,810</b>	<b>6.4%</b>

**Actual vs. Revised Estimate**

YTD Actual Revenue:	\$17,229
YTD Revised Estimate:	17,364
Dollars Over/Under:	(\$135)
Percent Over/Under:	-0.8%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$17,229
YTD Prior Year Actual:	16,808
Dollars Over/Under:	421
Percent Over/Under:	2.5%

**SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Revised Estimate	% Chg from PY Actuals	
Hotel/Motel Lodging	771	680	681	911	1,293	1,161	938	1,193	1,731	1,937	1,463	1,133	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%	3.7%	2.4%	1.2%	5.6%	1.5%			
Short-Term Motor Vehicle Rental	1,153	941	952	1,116	1,477	1,419	1,288	1,254	1,639	2,288	1,856	1,479	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%	7.2%	-0.8%	6.3%	3.2%	4.0%			
<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>2,447</b>	<b>3,370</b>	<b>4,225</b>	<b>3,319</b>	<b>2,611</b>	<b>30,754</b>	<b>30,754</b>	<b>2.9%</b>	
(% change from prior year)	5.6%	-2.1%	7.3%	2.1%	4.2%	2.6%	5.2%	-3.4%	5.4%	0.6%	4.0%	4.2%	2.9%			
													GASB	81	81	153.1%
													<b>Total</b>	<b>30,835</b>	<b>30,835</b>	<b>3.0%</b>

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

	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	0	NA	63	-32.3%	76	20.6%
April	126	127	0	NA	103	-18.3%	123	19.4%
May	63	84	0	NA	51	-19.0%	61	19.6%
June	53	57	0	NA	41	-22.6%	49	19.5%
Subtotal:	\$874	\$963	\$593	NA	\$851	-2.6%	\$884	3.9%
Year End Adjustment	9	1	0	NA	1	-88.9%	2	100.0%
<b>TOTAL:</b>	<b>\$883</b>	<b>\$964</b>	<b>\$593</b>	<b>NA</b>	<b>\$852</b>	<b>-3.5%</b>	<b>\$886</b>	<b>4.0%</b>

**Actual vs. Revised Estimate**

YTD Actual Revenue:	\$593
YTD Revised Estimate:	553
Dollars Over/Under:	\$40
Percent Over/Under:	7.2%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$593
YTD Prior Year Actual:	536
Dollars Over/Under:	\$57
Percent Over/Under:	10.6%

## FY 2025 ACTUALS

GASB	1	1	-88.9%
<b>Total</b>	<b>852</b>	<b>852</b>	<b>-3.5%</b>

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

	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	0	NA	26,893	-12.1%	35,591	32.3%
April	33,503	35,337	0	NA	30,868	-7.9%	40,730	31.9%
May	32,033	33,080	0	NA	29,140	-9.0%	38,505	32.1%
June	31,173	32,090	0	NA	28,078	-9.9%	37,138	32.3%
Subtotal:	\$373,941	\$382,351	\$246,519	NA	\$361,498	-3.3%	\$431,282	19.3%
Year End Adjustment	2,239	(722)	0	NA	(2,321)	-100%+	7,808	100%+
<b>TOTAL: <sup>1/</sup></b>	<b>\$376,180</b>	<b>\$381,629</b>	<b>\$246,519</b>	<b>NA</b>	<b>\$359,178</b>	<b>-4.5%</b>	<b>\$439,090</b>	<b>22.2% <sup>1/</sup></b>

<sup>1/</sup> 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:	\$246,519
YTD Revised Estimate:	239,836
Dollars Over/Under:	\$6,683
Percent Over/Under:	2.8%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$246,519
YTD Prior Year Actual:	246,636
Dollars Over/Under:	(117)
Percent Over/Under:	0.0%

**TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	315	338	413	446	362	325	297	252	311	475	389	375	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%	-20.6%	-14.5%	-1.7%	-18.4%	-13.0%		
Commercial Property Rental	2,378	2,204	2,246	2,371	2,450	2,306	2,747	2,354	2,112	2,548	2,253	2,637	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%	1.1%	-12.6%	-2.2%	-9.1%	-0.3%		
Construction Contracting	3,327	2,525	2,832	2,552	3,275	2,158	3,470	2,420	2,489	2,682	2,663	2,600	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%	-21.8%	-11.6%	-14.0%	-12.8%	-12.0%		
Hotel/Motel Lodging	477	423	421	561	793	713	580	733	1,070	1,196	904	700	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%	4.2%	3.7%	1.8%	7.1%	1.5%		
Job Printing	87	77	56	62	102	62	54	53	81	75	70	65	844	844	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	9.9%	11.8%	28.7%	18.7%	20.0%		
Publishing	7	4	2	3	3	2	42	6	8	2	14	2	95	95	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-48.7%	151.6%	-51.5%	486.5%	20.0%		
Rentals of Personal Property	1,385	1,328	1,315	1,332	1,548	1,528	1,644	1,547	1,375	1,672	1,557	1,416	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%	-2.4%	-2.5%	-3.9%	-0.7%	3.0%		
Residential Property Rental <sup>1/</sup>	2,027	1,828	1,718	1,898	1,822	1,909	2,195	243	(8)	(9)	(8)	(7)	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%	-100.4%	-100.4%	-100.4%	-100.5%	-39.9%		
Restaurant and Bars	2,667	2,330	2,397	2,718	2,797	2,756	2,876	2,790	2,810	3,201	3,022	2,856	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%	-2.5%	-1.0%	-1.2%	-0.5%	0.5%		
Retail Sales <sup>2/</sup>	13,343	12,866	12,506	13,084	13,195	13,540	16,475	13,243	11,979	13,777	13,343	12,648	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%	-2.7%	5.2%	0.4%	-0.3%	0.5%		
Transportation	0	0	1	1	1	1	0	0	0	2	0	1	7	7	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-94.4%	700.5%	-93.7%	-90.1%	-15.0%		
Use Tax <sup>2/ 3/</sup>	1,235	1,068	1,030	917	(419)	1,171	1,733	1,223	956	985	913	911	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%	-13.9%	-11.1%	-11.0%	-12.5%	18.0%		
<b>Total</b>	<b>27,249</b>	<b>24,990</b>	<b>24,938</b>	<b>25,945</b>	<b>25,928</b>	<b>26,469</b>	<b>32,114</b>	<b>24,866</b>	<b>23,182</b>	<b>26,608</b>	<b>25,119</b>	<b>24,203</b>	<b>311,611</b>	<b>311,611</b>	<b>-3.3%</b>
(% change from prior year)	4.3%	1.7%	-1.7%	-2.8%	-3.3%	-0.1%	6.4%	-5.7%	-12.1%	-7.9%	-9.0%	-9.9%	-3.3%		

<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 16.1% in August 2024, and 3.6% and -19.0% 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 -18.4% in November 2024.

GASB	(2,001)	(2,001)	-203.7%
<b>Total</b>	<b>309,611</b>	<b>309,611</b>	<b>-4.5%</b>

**TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	50	54	66	71	58	52	48	40	50	76	62	61	688	688	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-20.6%	-14.5%	-1.7%	-18.4%	-13.0%		
Commercial Property Rental	381	353	360	380	392	369	440	377	338	408	361	421	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%	1.1%	-12.6%	-2.2%	-9.1%	-0.3%		
Construction Contracting	533	404	453	409	524	345	555	387	398	429	426	419	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%	-21.8%	-11.6%	-14.0%	-12.8%	-12.0%		
Hotel/Motel Lodging	76	68	67	90	127	114	93	117	171	192	145	112	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%	4.2%	3.7%	1.8%	7.1%	1.5%		
Job Printing	14	12	9	10	16	10	9	9	13	12	11	10	135	135	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	9.9%	11.8%	28.7%	18.7%	20.0%		
Publishing	1	1	0	1	0	0	7	1	1	0	2	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%	-48.7%	151.6%	-51.5%	486.5%	20.0%		
Rentals of Personal Property	222	213	211	213	248	245	263	248	220	268	249	225	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%	-2.4%	-2.5%	-3.9%	-0.7%	3.0%		
Residential Property Rental <sup>1/</sup>	325	293	275	304	292	306	351	39	(1)	(1)	(1)	(3)	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%	-100.4%	-100.4%	-100.4%	-100.5%	-39.9%		
Restaurant and Bars	427	373	384	435	448	441	460	447	450	513	484	456	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%	-2.5%	-1.0%	-1.2%	-0.5%	0.5%		
Retail Sales <sup>2/</sup>	2,136	2,060	2,002	2,095	2,112	2,168	2,637	2,120	1,918	2,206	2,136	2,025	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%	-2.7%	5.2%	0.4%	-0.3%	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%	-94.4%	700.5%	-93.7%	-90.1%	-15.0%		
Use Tax <sup>2/ 3/</sup>	198	171	165	147	(67)	188	277	196	153	158	146	145	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%	-14.0%	-11.2%	-11.1%	-12.6%	17.9%		
<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>3,981</b>	<b>3,711</b>	<b>4,260</b>	<b>4,021</b>	<b>3,875</b>	<b>49,887</b>	<b>49,887</b>	<b>-3.3%</b>
(% change from prior year)	4.3%	1.7%	-1.7%	-2.8%	-3.3%	-0.0%	6.4%	-5.7%	-12.1%	-7.9%	-9.0%	-9.9%	-3.3%		

<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	(320)	(320)	-203.2%
<b>Total</b>	<b>49,567</b>	<b>49,567</b>	<b>-4.5%</b>

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

	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	0	NA	3,957	-11.3%	5,195	31.3%
April	4,885	5,182	0	NA	4,540	-7.1%	5,941	30.9%
May	4,684	4,854	0	NA	4,288	-8.5%	5,619	31.0%
June	4,555	4,709	0	NA	4,132	-9.3%	5,419	31.1%
Subtotal:	\$54,677	\$56,069	\$36,019	NA	\$52,936	-3.2%	\$62,990	19.0%
Year End Adjustment	330	(64)	0	NA	(333)	-100%+	1,013	100%+
<b>TOTAL: <sup>1/</sup></b>	<b>\$55,007</b>	<b>\$56,005</b>	<b>\$36,019</b>	<b>NA</b>	<b>\$52,603</b>	<b>-4.4%</b>	<b>\$64,003</b>	<b>21.7% <sup>1/</sup></b>

<sup>1/</sup> 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:	\$36,019
YTD Revised Estimate:	35,094
Dollars Over/Under:	\$925
Percent Over/Under:	2.6%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$36,019
YTD Prior Year Actual:	36,098
Dollars Over/Under:	(79)
Percent Over/Under:	-0.2%

**PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	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%	-20.6%	-14.5%	-1.7%	-18.4%	-13.0%		
Commercial Property Rental	236	219	223	236	244	229	273	234	210	253	224	263	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%	1.1%	-12.6%	-2.2%	-9.1%	-0.3%		
Construction Contracting	331	251	282	254	326	215	345	241	248	267	265	257	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%	-21.7%	-11.5%	-13.9%	-12.7%	-12.0%		
Hotel/Motel Lodging	47	42	42	56	79	71	58	73	106	119	90	69	852	852	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	4.2%	3.7%	1.8%	7.1%	1.5%		
Job Printing	9	8	6	6	10	6	5	5	8	7	7	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%	9.9%	11.8%	28.7%	18.7%	20.0%		
Publishing	1	0	0	0	0	0	4	1	1	0	1	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%	-48.7%	151.6%	-51.5%	486.5%	20.0%		
Rentals of Personal Property	138	132	131	132	154	152	163	154	137	166	155	141	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%	-2.4%	-2.5%	-3.9%	-0.7%	3.0%		
Residential Property Rental <sup>1/</sup>	202	182	171	189	181	190	218	24	(1)	(1)	(1)	(1)	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%	-100.4%	-100.4%	-100.4%	-100.5%	-39.9%		
Restaurant and Bars	265	232	238	270	278	274	286	277	279	318	300	286	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%	-2.5%	-1.0%	-1.2%	-0.5%	0.5%		
Retail Sales <sup>2/</sup>	1,375	1,327	1,289	1,349	1,359	1,404	1,704	1,364	1,247	1,435	1,389	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%	-1.7%	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%	-94.4%	700.5%	-93.7%	-90.1%	-15.0%		
Use Tax <sup>2/ 3/</sup>	130	119	112	99	(32)	127	181	131	108	111	103	101	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%	-9.1%	-4.0%	-5.6%	-8.3%	18.0%		
<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>3,268</b>	<b>2,529</b>	<b>2,374</b>	<b>2,724</b>	<b>2,573</b>	<b>2,478</b>	<b>31,760</b>	<b>31,760</b>	<b>-3.2%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	-5.4%	-11.3%	-7.1%	-8.5%	-9.3%	-3.2%		

<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 -0.4% and 17.9% in August 2024, and 2.8% and -18.8% 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	(200)	(200)	-200.9%
<b>Total</b>	<b>31,560</b>	<b>31,560</b>	<b>-4.4%</b>

**PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	21	22	27	30	24	22	20	17	21	31	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%	-20.6%	-14.5%	-1.7%	-18.4%	-13.0%		
Commercial Property Rental	158	146	149	157	162	153	182	156	140	169	149	176	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%	1.1%	-12.6%	-2.2%	-9.1%	-0.3%		
Construction Contracting	221	167	188	169	217	143	230	160	165	178	177	174	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%	-21.7%	-11.5%	-13.9%	-12.7%	-12.0%		
Hotel/Motel Lodging	32	28	28	37	53	47	38	49	71	79	60	46	568	568	1.5%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	4.2%	3.7%	1.9%	7.1%	1.5%		
Job Printing	6	5	4	4	7	4	4	4	5	5	5	3	56	56	20.0%
(% change from prior year)	98.3%	45.3%	3.2%	-2.8%	56.2%	12.6%	-21.6%	7.9%	9.9%	11.9%	28.7%	18.7%	20.0%		
Publishing	0	0	0	0	0	0	3	0	1	0	1	1	6	6	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-48.7%	151.7%	-51.5%	486.6%	20.0%		
Rentals of Personal Property	92	88	87	88	103	101	109	103	91	111	103	94	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%	-2.4%	-2.5%	-3.9%	-0.7%	3.0%		
Residential Property Rental <sup>1/</sup>	134	121	114	126	121	127	146	16	(1)	(1)	(1)	0	902	902	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-100.4%	-100.4%	-100.4%	-100.5%	-39.9%		
Restaurant and Bars	177	154	159	180	185	183	191	185	186	212	200	190	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%	-2.5%	-1.0%	-1.2%	-0.5%	0.5%		
Retail Sales <sup>2/</sup>	916	885	859	899	906	936	1,136	909	832	957	926	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%	5.8%	0.7%	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%	-94.4%	700.6%	-93.7%	-90.1%	-15.0%		
Use Tax <sup>2/ 3/</sup>	87	79	75	66	(22)	84	121	88	72	74	68	68	860	860	18.0%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.6%	18.2%	-9.1%	-4.0%	-5.6%	-8.3%	18.0%		
<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>1,686</b>	<b>1,583</b>	<b>1,816</b>	<b>1,715</b>	<b>1,654</b>	<b>21,176</b>	<b>21,176</b>	<b>-3.2%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	-5.4%	-11.2%	-7.1%	-8.4%	-9.3%	-3.2%		

<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 -0.4% 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	(133)	(133)	-200.8%
<b>Total</b>	<b>21,043</b>	<b>21,043</b>	<b>-4.4%</b>

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

	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	0	NA	3,957	-11.3%	5,194	31.3%
April	4,884	5,185	0	NA	4,540	-7.0%	5,942	30.9%
May	4,684	4,853	0	NA	4,289	-8.4%	5,619	31.0%
June	4,555	4,709	0	NA	4,128	-9.4%	5,418	31.2%
Subtotal:	\$54,677	\$56,068	\$36,022	NA	\$52,936	-3.2%	\$62,990	19.0%
Year End Adjustment	333	(66)	0	NA	(336)	-100%+	1,013	100%+
<b>TOTAL: <sup>1/</sup></b>	<b>\$55,010</b>	<b>\$56,002</b>	<b>\$36,022</b>	<b>NA</b>	<b>\$52,600</b>	<b>-4.4%</b>	<b>\$64,003</b>	<b>21.7% <sup>1/</sup></b>

<sup>1/</sup> 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:	\$36,022
YTD Revised Estimate:	35,095
Dollars Over/Under:	\$927
Percent Over/Under:	2.6%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$36,022
YTD Prior Year Actual:	36,095
Dollars Over/Under:	(73)
Percent Over/Under:	-0.2%

**NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	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%	-20.6%	-14.5%	-1.7%	-18.4%	-13.0%		
Commercial Property Rental	20	18	19	20	20	19	23	20	18	21	19	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%	1.2%	-12.5%	-2.1%	-9.0%	-0.3%		
Construction Contracting	28	21	23	21	27	18	29	20	21	22	22	22	274	274	-12.0%
(% change from prior year)	2.3%	-14.6%	-17.3%	-27.1%	-0.7%	-23.5%	11.5%	-14.6%	-21.6%	-11.5%	-13.8%	-12.6%	-12.0%		
Hotel/Motel Lodging	4	4	3	5	7	6	5	6	9	10	7	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%	4.3%	3.8%	1.9%	7.1%	1.6%		
Job Printing	1	1	0	1	1	1	0	0	1	1	1	(1)	7	7	20.1%
(% change from prior year)	98.4%	45.4%	3.2%	-2.7%	56.2%	12.7%	-21.6%	7.9%	10.0%	11.9%	28.7%	18.8%	20.1%		
Rentals of Personal Property	11	11	11	11	13	13	14	13	11	14	13	11	146	146	3.1%
(% change from prior year)	8.8%	7.2%	2.6%	-7.5%	4.9%	14.8%	10.3%	8.2%	-2.3%	-2.4%	-3.8%	-0.6%	3.1%		
Residential Property Rental <sup>1/</sup>	17	15	14	16	15	16	18	2	0	0	0	0	113	113	-39.9%
(% change from prior year)	13.1%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.1%	-86.9%	-100.4%	-100.4%	-100.4%	-100.5%	-39.9%		
Restaurant and Bars	22	19	20	23	23	23	24	23	23	27	25	23	275	275	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.5%	1.8%	2.4%	-2.4%	-0.9%	-1.2%	-0.4%	0.5%		
Retail Sales <sup>2/</sup>	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%	-1.6%	5.9%	0.8%	0.3%	0.5%		
Use Tax <sup>2/ 3/</sup>	11	10	9	8	(3)	11	15	11	9	9	9	9	108	108	18.0%
(% change from prior year)	25.2%	-205.6%	5.9%	249.5%	-127.3%	11.3%	6.6%	18.3%	-9.0%	-4.0%	-5.6%	-8.3%	18.0%		
<b>Total</b>	<b>230</b>	<b>212</b>	<b>211</b>	<b>220</b>	<b>220</b>	<b>225</b>	<b>273</b>	<b>211</b>	<b>198</b>	<b>227</b>	<b>215</b>	<b>206</b>	<b>2,648</b>	<b>2,648</b>	<b>-3.1%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	0.0%	6.3%	-5.3%	-11.2%	-7.0%	-8.4%	-9.3%	-3.1%		

<sup>1/</sup> The low collection in February 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 0.3% 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.

GASB	(17)	(17)	-200.0%
<b>Total</b>	<b>2,631</b>	<b>2,631</b>	<b>-4.4%</b>

**NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	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%	-20.6%	-14.5%	-1.8%	-18.4%	-13.0%		
Commercial Property Rental	99	91	93	98	102	96	114	98	87	106	93	108	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%	1.1%	-12.6%	-2.2%	-9.1%	-0.4%		
Construction Contracting	138	105	117	106	136	89	144	100	103	111	111	108	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%	-21.7%	-11.5%	-13.9%	-12.7%	-12.0%		
Hotel/Motel Lodging	20	18	17	23	33	30	24	30	44	50	37	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%	4.2%	3.7%	1.8%	7.1%	1.5%		
Job Printing	4	3	2	3	4	3	2	2	3	3	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%	9.9%	11.8%	28.7%	18.7%	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%	-48.7%	151.6%	-51.5%	486.4%	20.0%		
Rentals of Personal Property	57	55	54	55	64	63	68	64	57	69	64	61	731	731	3.0%
(% change from prior year)	8.7%	7.1%	2.5%	-7.6%	4.9%	14.7%	10.2%	8.2%	-2.4%	-2.5%	-3.9%	-0.7%	3.0%		
Residential Property Rental <sup>1/</sup>	84	76	71	79	75	79	91	10	0	0	0	(1)	564	564	-39.9%
(% change from prior year)	13.0%	5.5%	-3.7%	-4.3%	3.7%	-5.0%	-0.2%	-86.9%	-100.4%	-100.4%	-100.4%	-100.5%	-39.9%		
Restaurant and Bars	110	97	99	113	116	114	119	116	116	133	125	118	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%	-2.5%	-1.0%	-1.2%	-0.5%	0.5%		
Retail Sales <sup>2/</sup>	573	553	537	562	566	585	710	568	520	598	579	548	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%	-1.7%	5.8%	0.7%	0.2%	0.5%		
Use Tax <sup>2/ 3/</sup>	54	49	47	41	(13)	53	76	55	45	46	43	41	537	537	18.0%
(% change from prior year)	25.1%	-205.5%	5.9%	249.3%	-127.2%	11.3%	6.5%	18.2%	-9.1%	-4.1%	-5.6%	-8.3%	18.0%		
<b>Total</b>	<b>1,152</b>	<b>1,060</b>	<b>1,056</b>	<b>1,098</b>	<b>1,098</b>	<b>1,125</b>	<b>1,362</b>	<b>1,054</b>	<b>989</b>	<b>1,135</b>	<b>1,072</b>	<b>1,031</b>	<b>13,232</b>	<b>13,232</b>	<b>-3.2%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.2%	-3.4%	-0.1%	6.2%	-5.4%	-11.3%	-7.1%	-8.5%	-9.3%	-3.2%		

<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 -0.4% and 16.3% in August 2024, and 2.8% and -19.8% 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 -15.6% in November 2024.

GASB	(84)	(84)	-200.0%
<b>Total</b>	<b>13,148</b>	<b>13,148</b>	<b>-4.4%</b>

**NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	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%	-20.6%	-14.5%	-1.7%	-18.4%	-13.0%		
Commercial Property Rental	276	256	261	275	284	268	319	273	245	296	261	305	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%	1.1%	-12.6%	-2.2%	-9.1%	-0.3%		
Construction Contracting	386	293	329	296	380	250	403	281	289	312	309	302	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%	-21.7%	-11.5%	-13.9%	-12.7%	-12.0%		
Hotel/Motel Lodging	55	49	49	65	92	83	67	85	124	139	105	81	994	994	1.5%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	4.2%	3.7%	1.8%	7.1%	1.5%		
Job Printing	10	9	7	7	12	7	6	6	9	9	8	8	98	98	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.2%	12.6%	-21.6%	7.9%	9.9%	11.8%	28.7%	18.7%	20.0%		
Publishing	1	0	0	0	0	0	5	1	1	0	2	1	11	11	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-48.7%	151.6%	-51.5%	486.6%	20.0%		
Rentals of Personal Property	161	154	153	155	180	177	191	179	160	194	181	162	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%	-2.4%	-2.5%	-3.9%	-0.7%	3.0%		
Residential Property Rental <sup>1/</sup>	235	212	199	220	211	221	255	28	(1)	(1)	(1)	1	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%	-100.4%	-100.4%	-100.4%	-100.5%	-39.9%		
Restaurant and Bars	309	270	278	315	324	320	334	324	326	371	351	332	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%	-2.5%	-1.0%	-1.2%	-0.5%	0.5%		
Retail Sales <sup>2/</sup>	1,604	1,549	1,504	1,573	1,585	1,638	1,989	1,591	1,455	1,674	1,621	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%	-1.7%	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)	-49.3%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-94.4%	700.5%	-93.7%	-90.1%	-15.0%		
Use Tax <sup>2/ 3/</sup>	152	139	131	115	(38)	148	212	153	125	129	120	119	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%	-9.1%	-4.0%	-5.6%	-8.3%	18.0%		
<b>Total</b>	<b>3,226</b>	<b>2,970</b>	<b>2,957</b>	<b>3,074</b>	<b>3,074</b>	<b>3,150</b>	<b>3,813</b>	<b>2,951</b>	<b>2,770</b>	<b>3,178</b>	<b>3,002</b>	<b>2,891</b>	<b>37,056</b>	<b>37,056</b>	<b>-3.2%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	-5.4%	-11.2%	-7.1%	-8.4%	-9.3%	-3.2%		

<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 -0.4% 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	(235)	(235)	-201.3%
<b>Total</b>	<b>36,821</b>	<b>36,821</b>	<b>-4.4%</b>

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

	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	0	NA	599	3.8%	573	-4.3%
April	610	712	0	NA	693	13.6%	663	-4.3%
May	596	622	0	NA	610	2.3%	583	-4.4%
June	588	540	0	NA	533	-9.4%	510	-4.3%
Subtotal:	\$7,156	\$7,504	\$4,435	NA	\$6,870	-4.0%	\$6,870	0.0%
Year End Adjustment	172	(2)	0	NA	(105)	-100%+	50	100%+
<b>TOTAL:</b>	<b>\$7,328</b>	<b>\$7,502</b>	<b>\$4,435</b>	<b>NA</b>	<b>\$6,765</b>	<b>-7.7%</b>	<b>\$6,920</b>	<b>2.3%</b>

**Actual vs. Revised Estimate**

YTD Actual Revenue:	\$4,435
YTD Revised Estimate:	4,568
Dollars Over/Under:	(\$133)
Percent Over/Under:	-2.9%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$4,435
YTD Prior Year Actual:	4,783
Dollars Over/Under:	(348)
Percent Over/Under:	-7.3%

**CAPITAL CONSTRUCTION SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	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%	599 3.7%	693 13.6%	610 2.3%	533 -9.4%	6,870 -4.0%	6,870	-4.0%
<b>Total</b>	<b>621</b>	<b>606</b>	<b>618</b>	<b>543</b>	<b>509</b>	<b>513</b>	<b>526</b>	<b>499</b>	<b>599</b>	<b>693</b>	<b>610</b>	<b>533</b>	<b>6,870</b>	<b>6,870</b>	<b>-4.0%</b>
(% change from prior year)	5.3%	1.6%	3.5%	-10.3%	-12.6%	-11.2%	-16.8%	-17.3%	3.7%	13.6%	2.3%	-9.4%	-4.0%		
											GASB		(105)	(105)	-161.0%
											<b>Total</b>		<b>6,765</b>	<b>6,765</b>	<b>-7.7%</b>

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

	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 <sup>1/</sup>	10	3,485	3,849	100.0%+	3,849	100.0%+	2,373	-38.3%
September <sup>1/</sup>	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 <sup>1/</sup>	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	0	NA	2,450	-2.4%	2,655	8.4%
April	1,858	2,403	0	NA	2,292	23.4%	2,482	8.3%
May	2,473	2,302	0	NA	2,372	-4.1%	2,569	8.3%
June	2,310	2,623	0	NA	2,592	12.2%	2,807	8.3%
Subtotal:	\$30,933	\$33,087	\$25,247	NA	\$34,953	13.0%	\$35,268	0.9%
Year End Adjustment	326	44	0	NA	313	-4.0%	42	-86.6%
<b>TOTAL:</b>	<b>\$31,258</b>	<b>\$33,131</b>	<b>\$25,247</b>	<b>NA</b>	<b>\$35,266</b>	<b>12.8%</b>	<b>\$35,310</b>	<b>0.1%</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. Revised Estimate**

YTD Actual Revenue:	\$25,247
YTD Revised Estimate:	26,247
Dollars Over/Under:	(\$1,000)
Percent Over/Under:	-3.8%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$25,247
YTD Prior Year Actual:	21,782
Dollars Over/Under:	3,465
Percent Over/Under:	15.9%

**PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Revised Estimate	% Chg from PY Actuals
Other Utilities	1,175	1,463	1,491	1,485	1,280	917	801	983	931	871	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%	-2.4%	23.4%	-4.1%	12.2%	13.0%		
<b>Total</b>	<b>1,175</b>	<b>1,463</b>	<b>1,491</b>	<b>1,485</b>	<b>1,280</b>	<b>917</b>	<b>801</b>	<b>983</b>	<b>931</b>	<b>871</b>	<b>901</b>	<b>984</b>	<b>13,282</b>	<b>13,282</b>	<b>13.0%</b>
(% change from prior year)	14.1%	40366.7%	1655.4%	4.6%	18.3%	6.8%	-73.9%	34.4%	-2.4%	23.4%	-4.1%	12.2%	13.0%		
											GASB		119	119	-4.0%
											<b>Total</b>		<b>13,401</b>	<b>13,401</b>	<b>12.8%</b>

**PUBLIC SAFETY ENHANCEMENT - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	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	1,519	1,421	1,471	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%	-2.4%	23.4%	-4.1%	12.2%	13.0%		
<b>Total</b>	<b>1,917</b>	<b>2,386</b>	<b>2,432</b>	<b>2,422</b>	<b>2,089</b>	<b>1,496</b>	<b>1,306</b>	<b>1,604</b>	<b>1,519</b>	<b>1,421</b>	<b>1,471</b>	<b>1,608</b>	<b>21,671</b>	<b>21,671</b>	<b>13.0%</b>
(% change from prior year)	14.1%	40366.7%	1655.4%	4.6%	18.3%	6.8%	-73.9%	34.4%	-2.4%	23.4%	-4.1%	12.2%	13.0%		
											GASB		194	194	-4.0%
											<b>Total</b>		<b>21,865</b>	<b>21,865</b>	<b>12.8%</b>

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

	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	0	NA	7,915	-11.2%	10,390	31.3%
April	9,769	10,368	0	NA	9,080	-7.1%	11,886	30.9%
May	9,368	9,709	0	NA	8,576	-8.5%	11,240	31.1%
June	9,109	9,413	0	NA	8,263	-9.3%	10,838	31.2%
Subtotal:	\$109,355	\$112,139	\$72,038	NA	\$105,872	-3.2%	\$125,980	19.0%
Year End Adjustment	662	(131)	0	NA	(669)	-100%+	2,026	100%+
<b>TOTAL: <sup>1/</sup></b>	<b>\$110,017</b>	<b>\$112,008</b>	<b>\$72,038</b>	<b>NA</b>	<b>\$105,203</b>	<b>-4.4%</b>	<b>\$128,006</b>	<b>21.7% <sup>1/</sup></b>

<sup>1/</sup> 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:	\$72,038
YTD Revised Estimate:	70,189
Dollars Over/Under:	\$1,849
Percent Over/Under:	2.6%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$72,038
YTD Prior Year Actual:	72,191
Dollars Over/Under:	(153)
Percent Over/Under:	-0.2%

**PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	21	22	27	30	24	22	20	17	21	31	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%	-20.6%	-14.5%	-1.7%	-18.4%	-13.0%		
Commercial Property Rental	158	146	149	157	162	153	182	156	140	169	149	176	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%	1.1%	-12.6%	-2.2%	-9.1%	-0.3%		
Construction Contracting	221	167	188	169	217	143	230	160	165	178	177	174	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%	-21.7%	-11.5%	-13.9%	-12.7%	-12.0%		
Hotel/Motel Lodging	32	28	28	37	53	47	38	49	71	79	60	46	568	568	1.5%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	4.2%	3.7%	1.9%	7.1%	1.5%		
Job Printing	6	5	4	4	7	4	4	4	5	5	5	3	56	56	20.0%
(% change from prior year)	98.3%	45.3%	3.2%	-2.8%	56.2%	12.6%	-21.6%	7.9%	9.9%	11.9%	28.7%	18.7%	20.0%		
Publishing	0	0	0	0	0	0	3	0	1	0	1	1	6	6	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-48.7%	151.7%	-51.5%	486.6%	20.0%		
Rentals of Personal Property	92	88	87	88	103	101	109	103	91	111	103	94	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%	-2.4%	-2.5%	-3.9%	-0.7%	3.0%		
Residential Property Rental <sup>1/</sup>	134	121	114	126	121	127	146	16	(1)	(1)	(1)	0	902	902	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-100.4%	-100.4%	-100.4%	-100.5%	-39.9%		
Restaurant and Bars	177	154	159	180	185	183	191	185	186	212	200	190	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%	-2.5%	-1.0%	-1.2%	-0.5%	0.5%		
Retail Sales <sup>2/</sup>	916	885	859	899	906	936	1,136	909	832	957	926	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%	5.8%	0.7%	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%	-94.4%	700.6%	-93.7%	-90.1%	-15.0%		
Use Tax <sup>2/ 3/</sup>	87	79	75	66	(22)	84	121	88	72	74	68	68	860	860	18.0%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.6%	18.2%	-9.1%	-4.0%	-5.6%	-8.3%	18.0%		
<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>1,686</b>	<b>1,583</b>	<b>1,816</b>	<b>1,715</b>	<b>1,654</b>	<b>21,176</b>	<b>21,176</b>	<b>-3.2%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	-5.4%	-11.2%	-7.1%	-8.4%	-9.3%	-3.2%		

<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 -0.4% 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	(133)	(133)	-200.8%
<b>Total</b>	<b>21,043</b>	<b>21,043</b>	<b>-4.4%</b>

**PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(8+4)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	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%	-20.6%	-14.5%	-1.7%	-18.4%	-13.0%		
Commercial Property Rental	631	584	596	629	650	611	728	624	560	676	598	698	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%	1.1%	-12.6%	-2.2%	-9.1%	-0.3%		
Construction Contracting	882	669	751	677	868	572	920	642	661	712	707	692	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%	-21.7%	-11.5%	-13.9%	-12.7%	-12.0%		
Hotel/Motel Lodging	127	112	112	149	210	189	154	194	284	317	240	185	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%	4.2%	3.7%	1.8%	7.1%	1.5%		
Job Printing	23	20	15	17	27	16	14	14	21	20	19	18	224	224	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	9.9%	11.8%	28.7%	18.7%	20.0%		
Publishing	2	1	0	1	1	0	11	2	2	0	4	1	25	25	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-48.7%	151.6%	-51.5%	486.5%	20.0%		
Rentals of Personal Property	367	352	349	353	410	405	436	410	365	443	413	376	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%	-2.4%	-2.5%	-3.9%	-0.7%	3.0%		
Residential Property Rental <sup>1/</sup>	538	485	456	503	483	506	582	64	(2)	(2)	(2)	(3)	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%	-100.4%	-100.4%	-100.4%	-100.5%	-39.9%		
Restaurant and Bars	707	618	635	721	742	731	763	740	745	849	801	757	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%	-2.5%	-1.0%	-1.2%	-0.5%	0.5%		
Retail Sales <sup>2/</sup>	3,665	3,539	3,437	3,596	3,624	3,743	4,545	3,636	3,327	3,826	3,705	3,514	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%	-1.7%	5.8%	0.7%	0.2%	0.5%		
Transportation	0	0	0	0	0	0	0	0	0	1	0	1	2	2	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-94.4%	700.5%	-93.7%	-90.1%	-15.0%		
Use Tax <sup>2/ 3/</sup>	347	317	299	263	(86)	338	483	350	287	296	274	272	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%	-9.1%	-4.0%	-5.6%	-8.3%	18.0%		
<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>6,744</b>	<b>6,332</b>	<b>7,264</b>	<b>6,861</b>	<b>6,609</b>	<b>84,696</b>	<b>84,696</b>	<b>-3.2%</b>
(% change from prior year)	3.8%	1.4%	-1.9%	-3.1%	-3.4%	-0.0%	6.2%	-5.4%	-11.3%	-7.1%	-8.5%	-9.3%	-3.2%		

<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 -0.4% 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	(536)	(536)	-201.1%
<b>Total</b>	<b>84,160</b>	<b>84,160</b>	<b>-4.4%</b>

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

	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>% Change from PY Actual</b>	<b>2024-25 Revised 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	\$20,281	1.0%	\$20,281	1.0%	\$21,287	5.0%
<b>August</b>	20,412	19,886	-2.6%	19,886	-2.6%	19,904	0.1%
<b>September</b>	19,786	19,642	-0.7%	19,642	-0.7%	20,299	3.3%
<b>October</b>	20,528	20,405	-0.6%	20,405	-0.6%	20,674	1.3%
<b>November</b>	20,037	20,983	4.7%	20,983	4.7%	21,200	1.0%
<b>December</b>	20,439	21,277	4.1%	21,277	4.1%	21,405	0.6%
<b>January</b>	23,718	24,731	4.3%	24,731	4.3%	25,212	1.9%
<b>February</b>	19,815	20,369	2.8%	20,369	2.8%	20,744	1.8%
<b>March</b>	19,701	0	NA	19,536	-0.8%	21,073	7.9%
<b>April</b>	22,247	0	NA	22,915	3.0%	24,736	7.9%
<b>May</b>	21,043	0	NA	21,205	0.8%	22,878	7.9%
<b>June</b>	20,632	0	NA	20,756	0.6%	22,407	8.0%
<b>Subtotal</b>	<b>\$248,433</b>	<b>\$167,573</b>	<b>NA</b>	<b>\$251,986</b>	<b>1.4%</b>	<b>\$261,821</b>	<b>3.9%</b>
<b>Year end adjust. (GASB)</b>	1,071	0	NA	589	-45.0%	924	56.9%
<b>TOTAL:</b>	<b>\$249,504</b>	<b>\$167,573</b>	<b>NA</b>	<b>\$252,575</b>	<b>1.2%</b>	<b>\$262,745</b>	<b>4.0%</b>

**Actual vs. Prior Year**

YTD Actual Revenue:	167,573
YTD Prior Year Actual:	164,810
Dollars Over/(Under):	<b>\$2,763</b>
Percent Over/(Under):	1.7%

**Actual vs. Revised Estimate**

YTD Actual Revenue:	<b>\$167,573</b>
YTD Estimate:	<b>165,304</b>
Dollars Over/(Under):	<b>\$2,269</b>
Percent Over/(Under):	<b>1.4%</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 (Act)	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	\$31	\$27	\$99	\$29	\$29	\$469	6.9%
% change from PY actual	-0.3%	-46.8%	1.2%	10.3%	85.4%	-63.6%	-19.3%	5.2%	-16.1%	160.3%	-10.6%	-23.5%		
<b>Mining-Oil &amp; Gas Production</b>	\$229	\$222	\$235	\$273	\$248	\$221	\$255	\$240	\$220	\$235	\$236	\$234	\$2,848	0.0%
% change from PY actual	-15.4%	12.4%	-25.1%	24.8%	12.8%	6.7%	13.7%	5.1%	0.5%	-7.5%	-3.1%	-6.9%		
<b>Utilities</b>	\$11,819	\$16,124	\$15,799	\$14,650	\$12,920	\$9,444	\$9,350	\$10,178	\$10,053	\$9,713	\$9,775	\$11,632	\$141,457	9.0%
% change from PY actual	5.0%	19.6%	5.6%	10.7%	12.8%	2.3%	6.3%	-4.0%	5.1%	22.1%	6.3%	15.9%		
<b>Communications</b>	\$1,276	\$1,239	\$1,308	\$1,025	\$997	\$979	\$1,077	\$990	\$1,294	\$1,591	\$1,313	\$1,194	\$14,284	-5.0%
% change from PY actual	12.7%	-1.4%	7.4%	-19.7%	-21.3%	-21.6%	-21.4%	-21.7%	4.6%	24.4%	6.3%	-4.5%		
<b>Private Car &amp; Pipelines</b>	\$38	\$37	\$38	\$37	\$38	\$39	\$38	\$41	\$37	\$37	\$37	\$37	\$454	-0.1%
% change from PY actual	2.1%	-3.1%	1.2%	-0.4%	1.0%	3.2%	-11.2%	9.3%	-0.2%	0.3%	-0.8%	0.1%		
<b>Publishing</b>	\$86	\$28	\$21	\$33	\$23	\$21	\$106	\$46	\$50	\$53	\$52	\$58	\$577	40.0%
% change from PY actual	159.2%	21.4%	-6.8%	42.6%	-3.5%	-12.2%	98.0%	22.3%	6.9%	122.6%	-29.7%	117.2%		
<b>Printing</b>	\$260	\$222	\$194	\$217	\$273	\$211	\$207	\$182	\$285	\$295	\$278	\$264	\$2,888	16.0%
% change from PY actual	44.7%	30.2%	-7.3%	0.9%	19.6%	5.2%	-12.0%	-8.8%	27.5%	28.0%	37.0%	35.4%		
<b>Restaurants &amp; Bars</b>	\$36,208	\$32,659	\$33,301	\$36,347	\$36,919	\$37,750	\$39,536	\$37,164	\$38,078	\$43,315	\$40,026	\$39,208	\$450,512	1.0%
% change from PY actual	3.7%	-3.9%	2.6%	1.8%	0.3%	6.4%	0.5%	3.0%	-0.9%	-2.2%	-1.3%	3.2%		
<b>Amusements</b>	\$3,962	\$3,627	\$3,113	\$3,394	\$3,920	\$4,403	\$3,941	\$4,057	\$2,904	\$5,845	\$3,786	\$3,352	\$46,305	-6.0%
% change from PY actual	3.2%	-5.4%	-5.6%	-13.6%	-15.8%	6.3%	-6.2%	12.2%	-28.2%	14.9%	-20.6%	-12.7%		
<b>Rentals-Personal Property</b>	\$12,892	\$12,725	\$14,697	\$10,367	\$13,300	\$14,060	\$14,388	\$13,731	\$12,140	\$14,418	\$13,150	\$12,269	\$158,136	6.5%
% change from PY actual	12.8%	15.0%	29.6%	-16.1%	0.6%	20.5%	10.2%	11.3%	2.4%	2.1%	-1.3%	-3.4%		
<b>Contracting</b>	\$22,035	\$22,705	\$22,039	\$23,427	\$24,145	\$20,665	\$24,705	\$20,185	\$21,375	\$23,828	\$22,707	\$25,442	\$273,257	4.1%
% change from PY actual	-4.0%	4.2%	1.6%	12.8%	6.9%	-3.8%	3.2%	-0.7%	4.7%	10.0%	1.9%	12.7%		
<b>Retail <sup>1/</sup></b>	\$192,208	\$187,495	\$182,898	\$193,071	\$194,254	\$205,622	\$250,129	\$192,748	\$177,415	\$209,945	\$197,620	\$191,788	\$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%	-1.4%	3.0%	2.0%	-1.7%		
<b>Severance - Mining</b>	\$1,405	\$1,179	\$1,042	\$892	\$1,635	\$683	\$1,549	\$872	\$1,470	\$2,134	\$2,007	\$1,275	\$16,144	60.0%
% change from PY actual	1.9%	1028.7%	19.9%	36.2%	266.5%	-8.7%	27.2%	1.5%	271.5%	178.0%	124.7%	-27.3%		
<b>Bed Tax - Hotel/Motel</b>	\$10,337	\$8,798	\$8,847	\$10,812	\$14,195	\$13,055	\$11,716	\$13,592	\$16,690	\$19,315	\$15,121	\$12,868	\$155,348	2.5%
% change from PY actual	1.6%	-2.5%	7.1%	-0.4%	7.7%	5.2%	6.1%	1.7%	2.2%	-1.2%	-1.5%	7.1%		
<b>Other</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<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>\$294,056</b>	<b>\$282,037</b>	<b>\$330,824</b>	<b>\$306,136</b>	<b>\$299,651</b>	<b>\$3,637,871</b>	<b>2.0%</b>
<b>Cities Share (25%)</b>	<b>\$73,199</b>	<b>\$71,771</b>	<b>\$70,893</b>	<b>\$73,645</b>	<b>\$75,733</b>	<b>\$76,791</b>	<b>\$89,259</b>	<b>\$73,514</b>	<b>\$70,509</b>	<b>\$82,706</b>	<b>\$76,534</b>	<b>\$74,913</b>	<b>\$909,468</b>	<b>2.0%</b>
<b>Phoenix Population Percentage</b>	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%		
<b>Phoenix TOTAL</b>	<b>\$20,281</b>	<b>\$19,886</b>	<b>\$19,642</b>	<b>\$20,405</b>	<b>\$20,983</b>	<b>\$21,277</b>	<b>\$24,731</b>	<b>\$20,369</b>	<b>\$19,536</b>	<b>\$22,915</b>	<b>\$21,205</b>	<b>\$20,756</b>	<b>\$251,986</b>	<b>1.4%</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	589	-45.0%
<b>Total</b>	<b>\$252,575</b>	<b>1.2%</b>

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

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Estimate	
	Actual	Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$29	\$23	\$22	\$31	\$2	5.2%	\$8	37.7%
Mining-Oil & Gas Production	228	222	216	240	12	5.1%	23	10.8%
Utilities	10,601	10,637	11,470	10,178	(422)	-4.0%	(1,292)	-11.3%
Communications	1,265	1,122	1,098	990	(275)	-21.7%	(108)	-9.8%
Private Car & Pipelines	37	37	38	41	3	9.3%	3	6.7%
Publishing	37	24	68	46	8	22.3%	(22)	-33.0%
Printing	199	177	245	182	(17)	-8.8%	(63)	-25.7%
Restaurants & Bars	36,094	36,936	35,948	37,164	1,070	3.0%	1,216	3.4%
Amusements	3,617	3,709	2,744	4,057	440	12.2%	1,313	47.8%
Rentals-Personal Property	12,342	11,314	11,512	13,731	1,389	11.3%	2,219	19.3%
Contracting	20,329	19,631	20,448	20,185	(144)	-0.7%	(263)	-1.3%
Retail	185,318	192,919	186,231	192,748	7,430	4.0%	6,517	3.5%
Severance - Mining	860	764	1,699	872	13	1.5%	(827)	-48.7%
Bed Tax - Hotel/Motel	13,362	13,321	13,208	13,592	230	1.7%	383	2.9%
<b>DISTRIBUTION BASE TOTAL</b>	<b>\$284,318</b>	<b>\$290,836</b>	<b>\$284,948</b>	<b>\$294,056</b>	<b>\$9,739</b>	<b>3.4%</b>	<b>\$9,108</b>	<b>3.2%</b>
<b>Distribution to Cities</b> (25% of distribution base)	\$71,079	\$72,709	\$71,237	\$73,514	\$2,435	3.4%	\$2,277	3.2%
<b>Phoenix Share of Distribution</b> (actual is 27.71%)	\$19,815	\$20,269	\$19,738	\$20,369	\$553	2.8%	\$631	3.2%

**CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE**  
**2024-25 COMPARED TO 2023-24**  
**8+4**

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%	---	---	---	---	6.9%
Mining-Oil & Gas Production	-15.4%	-3.6%	-12.2%	-4.1%	-1.1%	0.1%	1.9%	2.3%	---	---	---	---	0.0%
Utilities	5.0%	12.9%	10.2%	10.3%	10.7%	9.7%	9.3%	7.8%	---	---	---	---	9.0%
Communications	12.7%	5.3%	6.0%	-0.7%	-5.0%	-7.8%	-9.9%	-11.4%	---	---	---	---	-5.0%
Private Car & Pipelines	2.1%	-0.5%	0.0%	-0.1%	0.1%	0.7%	-1.3%	0.0%	---	---	---	---	-0.1%
Publishing	159.2%	102.5%	71.3%	64.8%	51.7%	41.4%	56.2%	51.0%	---	---	---	---	40.0%
Printing	44.7%	37.6%	20.8%	15.3%	16.3%	14.4%	10.1%	7.8%	---	---	---	---	16.0%
Restaurants & Bars	3.7%	-0.1%	0.8%	1.0%	0.9%	1.8%	1.6%	1.8%	---	---	---	---	1.0%
Amusements	3.2%	-1.1%	-2.5%	-5.4%	-7.9%	-5.4%	-5.5%	-3.5%	---	---	---	---	-6.0%
Rentals-Personal Property	12.8%	13.9%	19.2%	9.7%	7.7%	9.8%	9.9%	10.0%	---	---	---	---	6.5%
Contracting	-4.0%	0.0%	0.5%	3.4%	4.1%	2.8%	2.9%	2.5%	---	---	---	---	4.1%
Retail <sup>1/</sup>	1.0%	-2.2%	-2.6%	-2.2%	-0.6%	0.3%	1.2%	1.5%	---	---	---	---	1.2%
Severance - Mining	1.9%	74.3%	54.2%	50.3%	78.2%	62.7%	54.8%	47.5%	---	---	---	---	60.0%
Bed Tax - Hotel/Motel	1.6%	-0.3%	1.9%	1.2%	2.9%	3.3%	3.7%	3.4%	---	---	---	---	2.5%
Subtotal (State)	1.7%	-0.2%	-0.2%	-0.1%	1.0%	1.6%	2.2%	2.3%	---	---	---	---	2.0%
Cities Share (25%)	1.7%	-0.2%	-0.2%	-0.1%	1.0%	1.6%	2.2%	2.3%	---	---	---	---	
<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>1.7%</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1.4%</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 3.1% and 2.7%, respectively.

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

City of Phoenix  
**Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report <sup>1/</sup>**  
**Tax Revenue from July 2024 to February 2025 (June 2024 - January 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	-	-	-	-	3,964	3,960	6,043
State-Shared Sales Tax Collection from MJ Retail Sales	142	106	103	131	127	119	128	131	-	-	-	-	987	960	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	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	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>688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,705</b>	<b>12,403</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	290	-	-	-	-	2,068	2,066	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	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>290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,976</b>	<b>7,801</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.

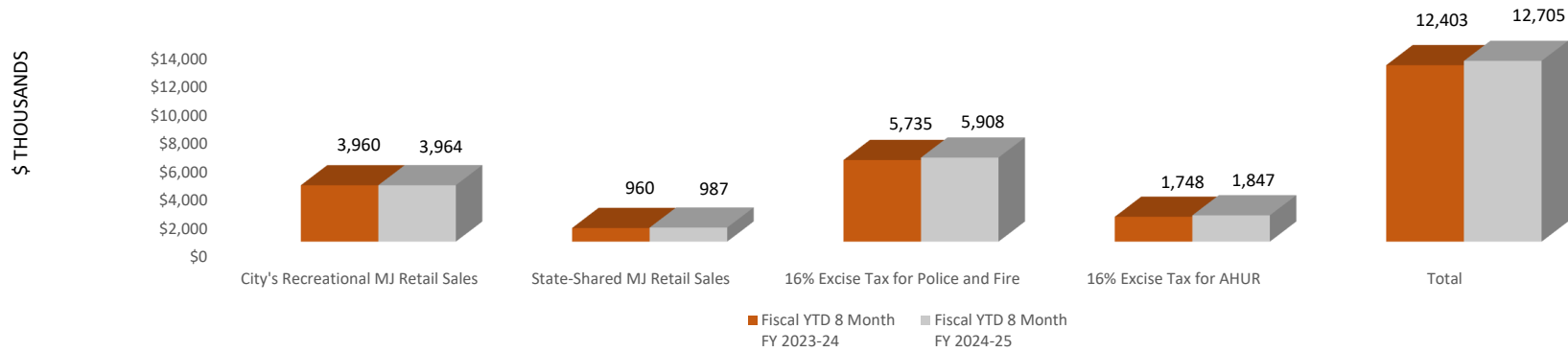
<sup>2/</sup> The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 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 February 2025 (June 2024 - January 2025 Activity)**  
**(In Thousands)**

**Recreational MJ Retail Sales Taxes**



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

