



## City of Phoenix

To: Mayor and City Council

Date: August 27, 2025

From:

Jeff Barton  
City Manager

Subject: GENERAL FUND REVENUE REPORT – 12 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$1.8 billion in June were \$59.4 million or 3.1% lower than the 2023-24 collections. The negative growth is primarily due to the State's actions to eliminate residential rental sales tax via Senate Bill (SB) 1131 and to lower the individual income tax rate to the flat tax of 2.5% (SB 1828).

Over the past two years, the City has benefited from inflationary pressures and a growing economy, drawing in greater tax revenue from higher-priced taxable goods, a rise in population and increased wages. However, the retail category, which is the largest sales tax category, has experienced a significant slowdown since June 2022. In 2023-24, city retail sales tax grew by 3.1%, which is the slowest growth rate since 2012-13. The growth in 2024-25 is even lower, increasing by only 1.1%. According to the recent JLBC fiscal report, the slowdown in retail sales tax growth in Arizona, as in many other states, appears to have started when most of the pandemic-induced federal fiscal stimulus ended in 2022 and this trend has largely continued since that time. Contributing factors to this trend of slower growth also include slower real (inflation-adjusted) wage growth, higher consumer prices and interest rates, as well as increased uncertainty surrounding the economy, tariffs, and trade policy. Additionally, City sales tax collections from the construction contracting category have significantly declined compared to the last fiscal year with revenue growth of -12.1%.

Despite the volatility in GF revenue collections throughout 2024-25, actual GF revenues exceeded projections by approximately \$26.6 million, representing a 1.5% variance. This variance is primarily driven by higher-than-expected growth in city sales tax revenues and higher-than-anticipated collections from emergency transportation services. While the overall GF revenue collections were encouraging in 2024-25, economic conditions remain highly uncertain and difficult to predict due to the tariff policies, market volatility, potential tax law changes, geopolitical concerns and conflicts, housing affordability, and overall consumer confidence. Staff will closely monitor monthly revenue data and consult our trusted economic sources over the next few months to develop revised estimates for the current fiscal year and 2026-27. Staff will also work with the University of Arizona's Economic Business Research Center to update the econometric sales tax model used to estimate sales tax in preparation for the GF Status and Multi-Year Forecast scheduled to be presented to City Council in February 2026.

### **General Fund Sales Tax (June 2024 – May 2025 Business Activity)**

For 2024-25, the combined GF revenue from city and state-shared sales tax was \$959.4 million, reflecting growth of 0.3% compared to 2023-24.

*City Sales Tax:* 2024-25 collections were \$705.4 million, representing -0.3% growth compared to 2023-24. The negative growth is primarily due to SB 1131, which eliminated residential rental sales tax effective January 2025.

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

- retail: 1.1%
- contracting: -12.1%
- restaurants & bars: 1.7%
- hotel/motel: -2.1%
- telecommunications: -8.7%
- commercial property rentals: 2.7%

*State-Shared Sales Tax:* 2024-25 collections were \$254.0 million, or 1.8% growth compared to 2023-24.

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

- retail: 2.4%
- contracting: 1.0%
- restaurants & bars: 2.0%
- hotel/motel: 1.6%
- communications: -14.8%

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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	12 Month Actuals 2023-24	12 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%	\$ 206,394	\$ 213,583	3.5%	\$ 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%	707,310	705,357	-0.3%	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%	3,469	3,462	-0.2%	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%	19,575	19,756	0.9%	19,759	0.9%	19,891	0.7%
Subtotal	\$ 671,188	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	4.3%	\$ 936,748	\$ 942,158	0.6%	\$ 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%	2,882	2,823	-2.0%	2,887	0.2%	2,937	1.7%
Cable Communications	10,369	9,424	8,982	7,979	7,058	-11.5%	7,058	6,296	-10.8%	6,176	-12.5%	5,472	-11.4%
Fines & Forfeitures	10,734	9,211	8,109	7,954	8,800	10.6%	8,800	8,921	1.4%	8,515	-3.2%	8,525	0.1%
Court Default Fee	1,310	1,288	880	885	892	0.8%	892	1,027	15.1%	1,000	12.1%	1,005	0.5%
Parks & Libraries	5,824	3,790	5,576	6,713	8,824	31.4%	8,824	10,507	19.1%	9,123	3.4%	9,078	-0.5%
Planning	1,589	1,723	1,904	1,690	1,865	10.3%	1,865	1,811	-2.9%	1,836	-1.6%	1,836	0.0%
Police	14,848	12,637	13,841	13,843	17,277	24.8%	17,277	18,199	5.3%	17,859	3.4%	17,177	-3.8%
Street Transportation	6,155	5,881	4,526	5,375	12,375	100%+	12,375	6,137	-50.4%	8,331	-32.7%	8,343	0.1%
Emergency Transportation	36,706	34,092	46,481	54,832	62,213	13.5%	62,213	76,410	22.8%	63,470	2.0%	66,974	5.5%
Hazardous Materials Inspection Fee	1,408	1,464	1,299	1,584	1,524	-3.8%	1,524	1,431	-6.1%	1,200	-21.3%	1,500	25.0%
Other Service Charges	22,519	15,026	15,882	37,848	52,491	38.7%	52,491	53,100	1.2%	50,248	-4.3%	44,229	-12.0%
All Others	16,254	19,464	21,292	22,177	23,370	5.4%	23,370	24,396	4.4%	23,325	-0.2%	24,230	3.9%
Subtotal	\$ 130,528	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	21.8%	\$ 199,571	\$ 211,057	5.8%	\$ 193,969	-2.8%	\$ 191,304	-1.4%
<b>State Shared Revenues</b>													
Sales Tax	171,927	201,292	229,901	241,813	249,504	3.2%	249,504	253,980	1.8%	252,575	1.2%	262,745	4.0%
Income Tax	214,697	240,237	213,294	308,183	435,754	41.4%	435,754	351,016	-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%	83,823	87,754	4.7%	88,000	5.0%	90,871	3.3%
Subtotal	\$ 457,108	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	22.0%	\$ 769,082	\$ 692,750	-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>\$ 1,905,401</b>	<b>\$ 1,845,965</b>	<b>-3.1%</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>\$ 1,905,401</b>	<b>\$ 1,845,965</b>	<b>-3.1%</b>	<b>\$ 1,819,349</b>	<b>-4.5%</b>	<b>\$ 1,936,860</b>	<b>6.5%</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.

**Change from Prior Year**

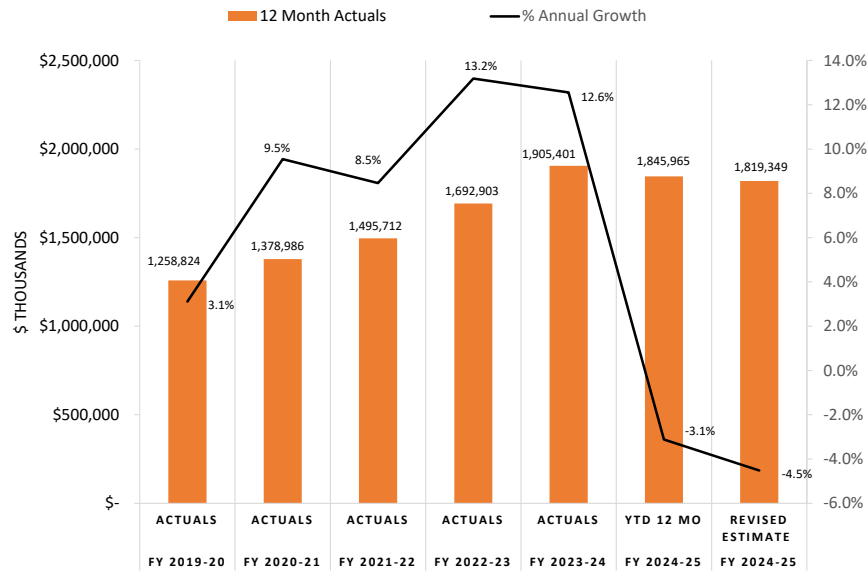
23-24 12 Month Actual Revenue:	\$ 1,905,401
24-25 12 Month Actual Revenue:	\$ 1,845,965
Dollars Over/Under Prior Year:	\$ (59,436)
Percent Over/Under Prior Year:	-3.1%

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

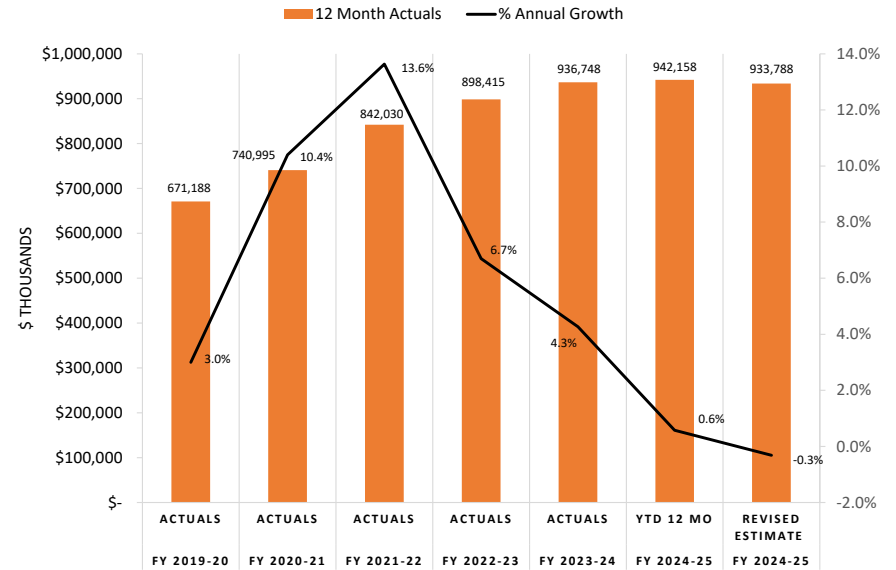
24-25 % Change from Prior Year Actual:	-3.1%
24-25 Revised Estimate % Change from Prior Year Actual:	-4.5%

## General Fund Revenue

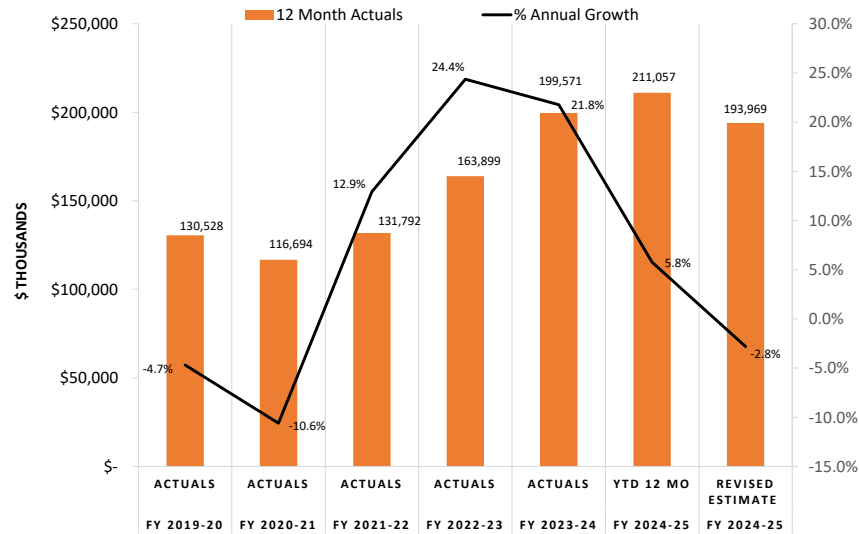
### TOTAL GENERAL FUND REVENUE



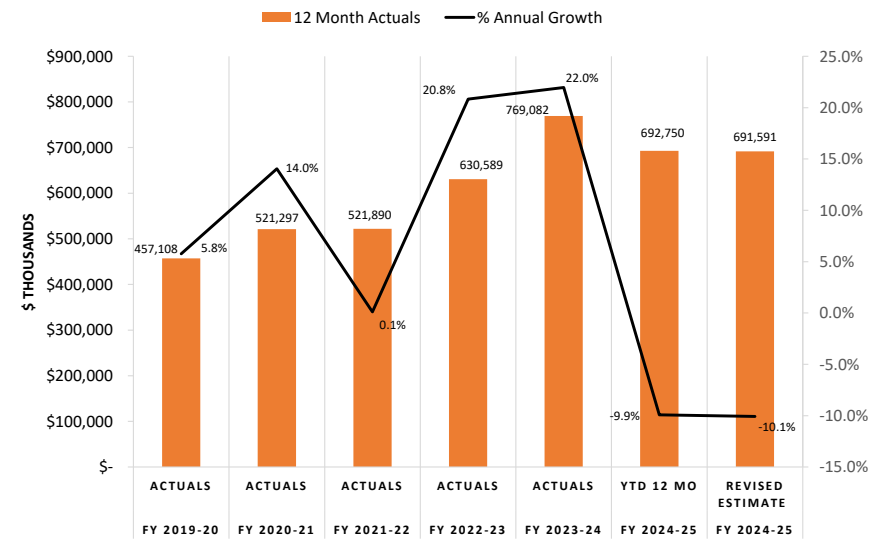
### GF LOCAL TAXES



### GF NON-TAXES



### GF STATE SHARED REVENUES



## **Notes**

- Total General Fund (GF) revenues at twelve months of \$1.8 billion, reflecting a year-over-year (YOY) decline of -3.1%. 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). The decrease is partially offset by higher revenue collections in state-shared sales tax and vehicle license tax, primary property tax, emergency transportation services (ETS), and interest earnings. The twelve-month GF revenues also exceeded the revised estimate by \$26.6 million, or 1.5%.
- Local taxes represent approximately \$942.2 million, or 51.0% 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. In FY 2024-25, these two categories have experienced a continuous slowdown, with a YTD growth rate of only 1.1% and -12.1%, respectively. As retail sales tax represents the largest sales tax category, this slowdown will be consistently and closely monitored in the coming months.
- Total non-tax revenues represent approximately \$211.1 million, or 11.4% of total annual GF revenues. The YOY growth rate of 5.8% is primarily due to the significant increase in revenue collections from Emergency Transportation Services (ETS), as well as the continued strong interest earnings.
- State-Shared revenues represent \$692.8 million, or 37.6% 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 experienced slower growth, increasing by only 2.4% year-to-date compared to 3.2% during the same period last year. According to the recent JLBC fiscal report, the slowdown in retail sales tax growth appears to have started when most of the pandemic-induced federal fiscal stimulus ended in 2022 and this trend has largely continued since this time. Contributing factors to this trend of slower growth include slower real (inflation-adjusted) wage growth, higher consumer prices and interest rates, as well increased uncertainty surrounding the economy, tariffs, and trade policy. In addition, after 7 consecutive fiscal years with double-digit growth, the State prime contracting TPT increased by a modest 1.0% in FY 2025. 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. The YOY state-shared vehicle license tax increased by 4.7% in June 2025.

**GENERAL FUND SALES TAX BY MONTH**  
(In Thousands)  
(12+0)

	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	52,188	-7.1%	52,188	-7.1%	64,798	24.2%
April	60,613	63,100	60,403	-0.3%	60,403	-0.3%	73,268	21.3%
May	58,366	60,292	58,547	0.3%	58,547	0.3%	69,397	18.5%
June	56,496	59,257	55,301	-2.1%	45,378	-19.7%	68,007	49.9%
Subtotal:	\$702,677	\$715,059	\$707,546	0.7%	\$697,621	-0.7%	\$807,267	15.7%
Year End Adjustments	4,633	(1,281)	(2,189)	-100%+	(2,378)	-100%+	11,890	100%+
<b>TOTAL: <sup>2/</sup></b>	<b>\$707,310</b>	<b>\$713,778</b>	<b>\$705,357</b>	<b>-0.3%</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:	\$705,357
YTD Revised Estimate:	695,243
Dollars Over/Under:	\$10,114
Percent Over/Under:	1.5%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$705,357
YTD Prior Year Actual:	707,310
Dollars Over/Under:	(\$1,953)
Percent Over/Under:	-0.3%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS  
FY 2025 ACTUALS**

**(12+0)  
(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	626	672	821	888	720	646	591	500	614	1,011	810	737	<b>8,635</b>	8,549	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-8.4%	2.8%	-19.8%	<b>-12.1%</b>		
Commercial Property Rental	5,086	4,738	4,830	5,095	5,267	4,957	5,909	5,077	5,203	6,320	5,666	5,252	<b>63,401</b>	61,496	-0.3%
(% change from prior year)	1.7%	-3.5%	11.2%	-2.9%	-1.7%	2.6%	14.7%	3.2%	16.4%	0.9%	14.5%	-16.1%	<b>2.7%</b>		
Construction Contracting	3,860	2,929	3,286	2,961	3,800	2,503	4,025	2,807	3,011	2,889	3,379	2,785	<b>38,235</b>	38,297	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.7%	-18.5%	-18.0%	-6.0%	-19.5%	<b>-12.1%</b>		
Hotel/Motel Lodging	949	840	837	1,116	1,577	1,419	1,154	1,457	2,007	2,252	1,597	1,236	<b>16,441</b>	17,045	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	-1.9%	-9.5%	-4.9%	<b>-2.1%</b>		
Job Printing	101	89	65	72	118	72	62	62	57	61	57	52	<b>869</b>	979	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	-21.4%	-9.6%	-17.2%	<b>6.6%</b>		
Other Utilities <sup>1/</sup>	10,354	12,774	11,391	10,790	9,068	6,719	4,538	8,602	6,282	6,009	6,702	7,781	<b>101,009</b>	100,058	14.8%
(% change from prior year)	48.2%	-2.6%	-16.3%	16.6%	12.0%	7.2%	7722.2%	18.5%	4.7%	6.4%	15.1%	49.2%	<b>15.8%</b>		
Penalty & Interest	306	307	282	297	315	323	306	342	286	393	455	217	<b>3,830</b>	4,123	-2.0%
(% change from prior year)	-3.3%	-15.1%	4.8%	-7.0%	17.6%	1.0%	-14.2%	-26.9%	-55.7%	27.0%	36.3%	-9.0%	<b>-9.0%</b>		
Publishing	8	5	2	4	3	2	49	7	3	2	5	6	<b>95</b>	110	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	88.7%	-85.6%	1165.9%	<b>3.7%</b>		
Rentals of Personal Property	2,754	2,641	2,616	2,649	3,078	3,039	3,269	3,077	2,843	4,347	3,650	3,324	<b>37,287</b>	35,095	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	27.5%	13.3%	17.3%	<b>9.4%</b>		
Residential Property Rental <sup>2/</sup>	4,032	3,636	3,418	3,774	3,624	3,797	4,365	484	236	375	974	220	<b>28,934</b>	27,063	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-90.6%	-73.5%	-93.8%	<b>-35.7%</b>		
Restaurant and Bars	3,094	2,703	2,780	3,153	3,244	3,197	3,337	3,237	3,435	3,861	3,553	3,420	<b>39,015</b>	38,538	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	3.0%	0.1%	2.8%	<b>1.7%</b>		
Retail Sales <sup>3/</sup>	27,491	26,545	25,778	26,971	27,179	28,074	34,091	27,274	24,928	29,028	28,448	27,517	<b>333,325</b>	331,185	0.5%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.8%	7.0%	3.1%	4.7%	<b>1.1%</b>		
Telecommunication and Cable TV	839	817	834	733	687	692	711	674	715	763	644	709	<b>8,818</b>	9,275	-4.0%
(% change from prior year)	5.3%	1.6%	3.5%	-10.3%	-12.6%	-11.2%	-16.8%	-17.3%	-8.3%	-7.3%	-20.0%	-10.8%	<b>-8.7%</b>		
Transportation	0	0	1	1	1	1	0	0	1	1	1	1	<b>8</b>	8	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	90.0%	-21.0%	38.3%	<b>-10.9%</b>		
Use Tax <sup>3/ 4/</sup>	2,600	2,376	2,241	1,975	(646)	2,533	3,626	2,626	2,568	3,091	2,606	2,044	<b>27,640</b>	25,800	18.0%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	18.2%	8.6%	33.8%	19.8%	-8.5%	<b>26.4%</b>		
<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>52,188</b>	<b>60,403</b>	<b>58,547</b>	<b>55,301</b>	<b>707,546</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%	-7.1%	-0.3%	0.3%	-2.1%	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	190	0	
<b>Total</b>	<b>705,357</b>	<b>695,243</b>	<b>-1.7%</b>



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

Category	2023-24	2024-25			Actual/Actual		Actual/Revised Estimate	
	Actual	Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$919	\$1,055	\$755	\$737	(\$182)	-19.8%	(\$18)	-2.4%
Commercial Property Rental	6,259	5,456	5,890	5,252	(1,007)	-16.1%	(638)	-10.8%
Construction Contracting	3,461	4,209	3,168	2,785	(676)	-19.5%	(383)	-12.1%
Hotel/Motel Lodging	1,300	1,252	1,366	1,236	(64)	-4.9%	(130)	-9.5%
Job Printing	63	52	70	52	(11)	-17.5%	(18)	-25.2%
Other Utilities	5,213	7,008	7,334	7,781	2,568	49.3%	448	6.1%
Penalty & Interest	238	367	319	217	(21)	-8.8%	(102)	-31.9%
Publishing	1	4	4	6	5	500.0%	2	50.0%
Rentals of Personal Property	2,834	3,125	2,841	3,324	490	17.3%	484	17.0%
Residential Property Rentals	3,560	0	0	220	(3,340)	-93.8%	220	NA
Restaurants & Bars	3,329	3,761	3,388	3,420	91	2.7%	32	1.0%
Retail Sales	26,290	30,521	27,062	27,517	1,227	4.7%	455	1.7%
Telecommunication and Cable TV	794	730	682	709	(85)	-10.7%	27	4.0%
Transportation	1	2	1	1	0	0.0%	0	0.0%
Use	2,234	1,715	2,293	2,044	(190)	-8.5%	(249)	-10.8%
<b>TOTAL</b>	<b>\$56,496</b>	<b>\$59,257</b>	<b>\$55,170</b>	<b>\$55,301</b>	<b>(\$1,195)</b>	<b>-2.1%</b>	<b>\$132</b>	<b>0.2%</b>

**GENERAL FUND SALES TAX CATEGORY ANALYSIS  
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE  
2024-25 ACTUALS COMPARED TO 2023-24  
(12+0)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Revised Estimate
Amusements	-10.1%	-15.4%	-3.8%	1.4%	-13.0%	-13.9%	-11.9%	-12.4%	-13.3%	-12.7%	-11.3%	-12.1%	-13.0%
Commercial Property Rental	1.7%	-0.9%	2.8%	1.3%	0.6%	0.9%	3.0%	3.0%	4.4%	3.9%	4.9%	2.7%	-0.3%
Construction Contracting	2.2%	-5.8%	-9.9%	-14.5%	-11.7%	-13.5%	-10.0%	-10.5%	-11.4%	-12.0%	-11.5%	-12.1%	-12.0%
Hotel/Motel Lodging	-1.7%	-3.0%	-4.3%	-1.0%	1.4%	1.7%	2.0%	-0.5%	-0.7%	-0.9%	-1.9%	-2.1%	1.5%
Job Printing	98.0%	69.6%	45.7%	30.8%	36.5%	32.6%	23.2%	21.6%	14.1%	10.2%	8.5%	6.5%	20.1%
Other Utilities	48.2%	15.1%	2.4%	5.5%	6.5%	6.6%	14.6%	15.1%	14.2%	13.6%	13.7%	15.8%	14.8%
Penalty & Interest	-3.5%	-9.7%	-5.6%	-6.0%	-1.9%	-1.4%	-3.5%	-7.5%	-16.9%	-13.2%	-9.0%	-9.0%	-2.0%
Publishing	14.3%	44.4%	36.4%	35.7%	37.5%	41.2%	128.1%	105.1%	45.6%	46.6%	-1.1%	4.3%	19.8%
Rentals of Personal Property	8.7%	7.9%	6.1%	2.3%	2.9%	4.9%	5.7%	6.0%	5.5%	8.2%	8.7%	9.4%	3.0%
Residential Property Rentals <sup>1/</sup>	13.0%	9.4%	5.0%	2.5%	2.7%	1.3%	1.1%	-9.7%	-19.1%	-26.6%	-30.8%	-35.7%	-39.9%
Restaurants & Bars	4.0%	-0.9%	-0.1%	1.2%	0.5%	1.3%	1.4%	1.5%	1.7%	1.8%	1.6%	1.7%	0.5%
Retail Sales <sup>2/</sup>	1.4%	-4.3%	-3.6%	-3.7%	-1.9%	-1.2%	-0.2%	0.1%	-0.1%	0.6%	0.8%	1.1%	0.5%
Telecommunication and Cable TV	5.4%	3.4%	3.4%	0.0%	-2.5%	-3.9%	-5.9%	-7.3%	-7.4%	-7.4%	-8.5%	-8.7%	-4.0%
Transportation	-100.0%	-100.0%	-47.4%	-25.9%	-25.0%	-20.0%	-33.3%	-45.9%	-42.5%	-33.3%	-27.8%	-25.2%	-25.2%
Use Tax <sup>2/ 3/</sup>	25.1%	2976.4%	271.3%	266.4%	75.2%	54.8%	39.3%	35.6%	31.4%	31.7%	30.4%	26.4%	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>1.2%</b>	<b>1.0%</b>	<b>0.9%</b>	<b>0.7%</b>	<b>-0.7%</b>

<sup>1/</sup> The YTD negative growth in February through June 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 2.6%.

<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 8.0%, and overall GF growth is 0.1%.

**CONVENTION CENTER SALES TAX BY MONTH**  
(In Thousands)  
(12+0)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$6,664	\$7,142	\$6,812	2.2%	\$6,812	2.2%	\$6,821	0.1%
August	6,133	6,125	5,647	-7.9%	5,647	-7.9%	6,905	22.3%
September	6,231	6,508	5,904	-5.2%	5,904	-5.2%	7,246	22.7%
October	7,099	6,961	6,579	-7.3%	6,579	-7.3%	7,879	19.8%
November	7,732	7,831	8,101	4.8%	8,101	4.8%	8,694	7.3%
December	6,975	7,890	6,652	-4.6%	6,652	-4.6%	8,395	26.2%
January	7,038	8,024	7,636	8.5%	7,636	8.5%	8,736	14.4%
February	7,443	7,283	6,885	-7.5%	6,885	-7.5%	8,179	18.8%
March	8,578	8,998	8,088	-5.7%	8,088	-5.7%	9,822	21.4%
April	9,218	10,590	8,744	-5.1%	8,744	-5.1%	10,928	25.0%
May	8,213	9,209	7,769	-5.4%	7,769	-5.4%	9,655	24.3%
June	7,187	8,600	6,556	-8.8%	7,141	-0.6%	8,718	22.1%
Subtotal:	\$88,511	\$95,161	\$85,373	-3.5%	\$85,958	-2.9%	\$101,977	18.6%
Year End Adjustment	681	355	(321)	-100%+	(321)	-100%+	1,498	100%+
<b>TOTAL: <sup>1/</sup></b>	<b>\$89,192</b>	<b>\$95,516</b>	<b>\$85,052</b>	<b>-4.6%</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:	\$85,052
YTD Revised Estimate:	85,637
Dollars Over/Under:	(\$585)
Percent Over/Under:	-0.7%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$85,052
YTD Prior Year Actual:	89,192
Dollars Over/Under:	(\$4,140)
Percent Over/Under:	-4.6%

**PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Advertising	223	197	160	335	395	205	421	132	142	213	165	55	2,644	2,507	25.0%
(% change from prior year)	-10.3%	32.4%	19.5%	73.0%	143.5%	43.0%	70.1%	23.8%	1.8%	15.4%	9.2%	-62.1%	31.8%		
Construction Contracting	2,757	2,092	2,347	2,115	2,714	1,788	2,875	2,005	2,151	2,064	2,414	1,989	27,311	27,355	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.7%	-18.5%	-18.0%	-6.0%	-19.5%	-12.1%		
Hotel/Motel Lodging	1,543	1,360	1,363	1,822	2,587	2,321	1,877	2,386	3,299	3,664	2,607	2,026	26,854	27,785	1.5%
(% change from prior year)	-0.4%	-5.2%	8.4%	1.3%	7.0%	1.8%	4.4%	-11.0%	-1.2%	-3.1%	-9.8%	-5.6%	-1.9%		
Job Printing	72	63	47	52	84	51	45	44	41	43	41	37	621	699	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	-21.4%	-9.6%	-17.2%	6.6%		
Publishing	6	3	1	3	2	1	35	5	2	1	3	5	68	78	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	88.7%	-85.6%	1165.9%	3.7%		
Restaurant and Bars	2,210	1,931	1,986	2,252	2,318	2,284	2,384	2,312	2,453	2,758	2,538	2,443	27,868	27,528	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	3.0%	0.1%	2.8%	1.7%		
Transportation	0	0	0	1	0	1	0	0	1	0	0	1	6	6	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	90.0%	-21.0%	38.3%	-10.9%		
Total	6,812	5,647	5,904	6,579	8,101	6,652	7,636	6,885	8,088	8,744	7,769	6,556	85,373	85,958	-2.9%
(% change from prior year)	2.2%	-7.9%	-5.2%	-7.3%	4.8%	-4.6%	8.5%	-7.5%	-5.7%	-5.1%	-5.4%	-8.8%	-3.5%		
											GASB		(321)	(321)	-147.1%
											Total		85,052	85,637	-4.0%

**SPORTS FACILITIES SALES TAX BY MONTH**  
(In Thousands)  
(12+0)

	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	2.6%	2,579	2.6%	2,772	7.5%
January	2,116	2,299	2,227	5.3%	2,227	5.3%	2,368	6.3%
February	2,534	2,625	2,447	-3.4%	2,447	-3.4%	2,728	11.5%
March	3,199	3,467	3,136	-2.0%	3,136	-2.0%	3,550	13.2%
April	4,198	4,476	4,188	-0.2%	4,188	-0.2%	4,455	6.4%
May	3,191	3,737	3,003	-5.9%	3,003	-5.9%	3,500	16.5%
June	2,504	3,060	2,331	-6.9%	3,197	27.7%	2,753	-13.9%
Subtotal:	\$29,900	\$32,561	\$29,889	0.0%	\$30,754	2.9%	\$32,683	6.3%
Year End Adjustment	32	107	81	100%+	81	100%+	127	56.8%
<b>TOTAL:</b>	<b>\$29,932</b>	<b>\$32,668</b>	<b>\$29,970</b>	<b>0.1%</b>	<b>\$30,835</b>	<b>3.0%</b>	<b>\$32,810</b>	<b>6.4%</b>

**Actual vs. Revised Estimate**

YTD Actual Revenue:	\$29,970
YTD Revised Estimate:	30,835
Dollars Over/Under:	(\$865)
Percent Over/Under:	-2.8%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$29,970
YTD Prior Year Actual:	29,932
Dollars Over/Under:	\$38
Percent Over/Under:	0.1%

**SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Hotel/Motel Lodging	771	680	681	911	1,293	1,161	938	1,193	1,650	1,832	1,304	1,013	13,427	13,892	1.5%
(% change from prior year)	-0.4%	-5.2%	8.4%	1.3%	7.0%	1.8%	4.4%	-11.0%	-1.2%	-3.1%	-9.8%	-5.6%	-1.9%		
Short-Term Motor Vehicle Rental	1,153	941	952	1,116	1,477	1,419	1,288	1,254	1,487	2,356	1,700	1,318	16,462	16,862	4.0%
(% change from prior year)	10.2%	0.3%	6.5%	2.8%	1.9%	3.2%	5.9%	5.1%	-2.8%	2.1%	-2.6%	-7.9%	1.5%		
<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>3,136</b>	<b>4,188</b>	<b>3,003</b>	<b>2,331</b>	<b>29,889</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%	-2.0%	-0.2%	-5.9%	-6.9%	-0.0%		
											GASB		81	81	153.1%
											<b>Total</b>		<b>29,970</b>	<b>30,835</b>	<b>3.0%</b>

**JET FUEL SALES TAX BY MONTH**  
(In Thousands)  
(12+0)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$52	\$57	\$68	30.8%	\$68	30.8%	\$58	-14.7%
August	41	49	24	-41.5%	24	-41.5%	46	91.7%
September	46	47	43	-6.5%	43	-6.5%	46	7.0%
October	47	47	45	-4.3%	45	-4.3%	43	-4.4%
November	57	49	54	-5.3%	54	-5.3%	53	-1.9%
December	51	62	60	17.6%	60	17.6%	53	-11.7%
January	45	63	67	48.9%	67	48.9%	53	-20.9%
February	197	254	232	17.8%	232	17.8%	223	-3.9%
March	93	67	68	-26.9%	68	-26.9%	76	11.8%
April	126	127	99	-21.4%	99	-21.4%	123	24.2%
May	63	84	76	20.6%	76	20.6%	61	-19.7%
June	53	57	58	9.4%	15	-71.7%	49	226.7%
Subtotal:	\$874	\$963	\$894	2.3%	\$851	-2.6%	\$884	3.9%
Year End Adjustment	9	1	1	-88.9%	1	-88.9%	2	100.0%
<b>TOTAL:</b>	<b>\$883</b>	<b>\$964</b>	<b>\$895</b>	<b>1.4%</b>	<b>\$852</b>	<b>-3.5%</b>	<b>\$886</b>	<b>4.0%</b>

**Actual vs. Revised Estimate**

YTD Actual Revenue:	\$895
YTD Revised Estimate:	852
Dollars Over/Under:	\$43
Percent Over/Under:	5.0%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$895
YTD Prior Year Actual:	883
Dollars Over/Under:	\$12
Percent Over/Under:	1.4%

**JET FUEL SALES TAXES SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Jet Fuel	68	24	43	45	54	60	67	232	68	99	76	58	894	851	-2.5%
(% change from prior year)	30.0%	-40.5%	-7.9%	-5.3%	-5.5%	17.5%	48.6%	17.7%	-26.7%	-21.3%	19.2%	8.9%	2.4%		
<b>Total</b>	<b>68</b>	<b>24</b>	<b>43</b>	<b>45</b>	<b>54</b>	<b>60</b>	<b>67</b>	<b>232</b>	<b>68</b>	<b>99</b>	<b>76</b>	<b>58</b>	<b>894</b>	<b>851</b>	<b>-2.5%</b>
(% change from prior year)	30.0%	-40.5%	-7.9%	-5.3%	-5.5%	17.5%	48.6%	17.7%	-26.7%	-21.3%	19.2%	8.9%	2.4%		
											GASB		1	1	-88.9%
											<b>Total</b>		<b>895</b>	<b>852</b>	<b>-3.5%</b>



**TRANSPORTATION 2050 SALES TAX BY MONTH**  
(In Thousands)  
(12+0)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$30,316	\$31,504	\$31,611	4.3%	\$31,611	4.3%	\$29,184	-7.7%
August	28,510	30,038	28,991	1.7%	28,991	1.7%	32,859	13.3%
September	29,439	30,110	28,930	-1.7%	28,930	-1.7%	33,862	17.0%
October	30,968	31,410	30,099	-2.8%	30,099	-2.8%	35,496	17.9%
November	31,102	30,949	30,079	-3.3%	30,079	-3.3%	35,482	18.0%
December	30,726	32,214	30,707	-0.1%	30,707	-0.1%	35,660	16.1%
January	35,000	37,590	37,255	6.4%	37,255	6.4%	41,878	12.4%
February	30,575	28,686	28,847	-5.7%	28,847	-5.7%	34,898	21.0%
March	30,594	29,343	28,043	-8.3%	28,043	-8.3%	35,591	26.9%
April	33,503	35,337	32,915	-1.8%	32,915	-1.8%	40,730	23.7%
May	32,033	33,080	31,510	-1.6%	31,510	-1.6%	38,505	22.2%
June	31,173	32,090	28,827	-7.5%	22,510	-27.8%	37,138	65.0%
Subtotal:	\$373,941	\$382,351	\$367,814	-1.6%	\$361,498	-3.3%	\$431,282	19.3%
Year End Adjustment	2,239	(722)	(2,321)	-100%+	(2,321)	-100%+	7,808	100%+
<b>TOTAL: <sup>1/</sup></b>	<b>\$376,180</b>	<b>\$381,629</b>	<b>\$365,494</b>	<b>-2.8%</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:	\$365,494
YTD Revised Estimate:	359,178
Dollars Over/Under:	\$6,316
Percent Over/Under:	1.8%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$365,494
YTD Prior Year Actual:	376,180
Dollars Over/Under:	(\$10,686)
Percent Over/Under:	-2.8%

**TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	315	338	413	446	362	325	297	252	309	509	407	371	4,342	4,298	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-8.4%	2.8%	-19.8%	-12.1%		
Commercial Property Rental	2,378	2,204	2,246	2,371	2,450	2,306	2,747	2,354	2,420	2,941	2,633	2,441	29,491	28,606	-0.3%
(% change from prior year)	2.1%	-3.5%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	0.9%	14.3%	-15.8%	2.7%		
Construction Contracting	3,327	2,525	2,832	2,552	3,275	2,158	3,470	2,420	2,595	2,491	2,913	2,400	32,957	32,993	-12.0%
(% change from prior year)	2.2%	-14.6%	-17.3%	-27.1%	-0.7%	-23.5%	11.6%	-14.7%	-18.4%	-17.9%	-6.0%	-19.5%	-12.1%		
Hotel/Motel Lodging	477	423	421	561	793	713	580	733	1,009	1,132	803	622	8,267	8,571	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	-1.9%	-9.5%	-4.9%	-2.1%		
Job Printing	87	77	56	62	102	62	54	53	49	52	49	45	749	844	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	-21.4%	-9.6%	-17.2%	6.6%		
Publishing	7	4	2	3	3	2	42	6	2	1	4	6	82	95	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	88.7%	-85.6%	1165.9%	3.7%		
Rentals of Personal Property	1,385	1,328	1,315	1,332	1,548	1,528	1,644	1,547	1,429	2,186	1,835	1,671	18,749	17,647	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	27.5%	13.3%	17.3%	9.4%		
Residential Property Rental <sup>1/</sup>	2,027	1,828	1,718	1,898	1,822	1,909	2,195	243	119	188	490	111	14,549	13,608	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-90.6%	-73.5%	-93.8%	-35.7%		
Restaurant and Bars	2,667	2,330	2,397	2,718	2,797	2,756	2,876	2,790	2,961	3,328	3,062	2,948	33,631	33,220	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	3.0%	0.1%	2.8%	1.7%		
Retail Sales <sup>2/</sup>	13,343	12,866	12,506	13,084	13,195	13,540	16,475	13,243	12,090	14,070	13,779	13,294	161,484	159,999	0.5%
(% change from prior year)	2.1%	-9.4%	-1.6%	-3.6%	6.7%	2.1%	5.4%	1.9%	-1.8%	7.4%	3.7%	4.7%	1.4%		
Transportation	0	0	1	1	1	1	0	0	1	1	1	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%	-19.6%	90.0%	-21.0%	38.3%	-10.9%		
Use Tax <sup>2/ 3/</sup>	1,235	1,068	1,030	917	(419)	1,171	1,733	1,223	1,190	1,474	1,183	938	12,744	11,723	18.0%
(% change from prior year)	27.8%	-186.8%	8.1%	390.9%	-138.3%	12.4%	8.7%	17.1%	7.1%	33.0%	15.4%	-9.9%	28.3%		
<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>24,173</b>	<b>28,373</b>	<b>27,162</b>	<b>24,848</b>	<b>317,055</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%	-8.3%	-1.8%	-1.6%	-7.5%	-1.6%		

<sup>1/</sup> The projected 100%+ negative growth from May 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>315,055</b>	<b>309,611</b>	<b>-4.5%</b>

**TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	50	54	66	71	58	52	48	40	49	81	65	59	695	688	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-8.4%	2.8%	-19.8%	-12.1%		
Commercial Property Rental	381	353	360	380	392	369	440	377	387	471	422	391	4,721	4,580	-0.3%
(% change from prior year)	2.1%	-3.3%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	0.9%	14.3%	-15.8%	2.8%		
Construction Contracting	533	404	453	409	524	345	555	387	416	399	466	384	5,276	5,282	-12.0%
(% change from prior year)	2.2%	-14.6%	-17.2%	-27.1%	-0.7%	-23.4%	11.6%	-14.7%	-18.4%	-17.9%	-6.0%	-19.5%	-12.1%		
Hotel/Motel Lodging	76	68	67	90	127	114	93	117	162	181	129	100	1,323	1,372	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	-1.9%	-9.5%	-4.9%	-2.1%		
Job Printing	14	12	9	10	16	10	9	9	8	8	8	7	120	135	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	-21.4%	-9.6%	-17.2%	6.6%		
Publishing	1	1	0	1	0	0	7	1	0	0	1	1	13	15	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	88.7%	-85.6%	1165.9%	3.7%		
Rentals of Personal Property	222	213	211	213	248	245	263	248	229	350	294	268	3,002	2,825	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.8%	10.2%	8.2%	1.5%	27.5%	13.3%	17.3%	9.4%		
Residential Property Rental <sup>1/</sup>	325	293	275	304	292	306	351	39	19	30	78	18	2,329	2,179	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-90.6%	-73.5%	-93.8%	-35.7%		
Restaurant and Bars	427	373	384	435	448	441	460	447	474	533	490	472	5,384	5,318	0.5%
(% change from prior year)	4.1%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	3.0%	0.1%	2.8%	1.7%		
Retail Sales <sup>2/</sup>	2,136	2,060	2,002	2,095	2,112	2,168	2,637	2,120	1,935	2,253	2,206	2,129	25,853	25,615	0.5%
(% change from prior year)	2.1%	-9.4%	-1.6%	-3.6%	6.7%	2.1%	5.4%	1.9%	-1.8%	7.4%	3.7%	4.8%	1.4%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	1	1	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	90.0%	-21.0%	38.3%	-10.9%		
Use Tax <sup>2/ 3/</sup>	198	171	165	147	(67)	188	277	196	190	236	189	150	2,041	1,877	17.9%
(% change from prior year)	27.8%	-186.8%	7.9%	379.8%	-138.3%	12.9%	8.7%	17.1%	7.1%	33.0%	15.4%	-9.8%	28.3%		
<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>3,870</b>	<b>4,542</b>	<b>4,348</b>	<b>3,978</b>	<b>50,759</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%	-8.3%	-1.8%	-1.6%	-7.5%	-1.6%		

<sup>1/</sup> The projected 100%+ negative growth from May 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>50,439</b>	<b>49,567</b>	<b>-4.5%</b>

**PARKS & PRESERVES SALES TAX BY MONTH**  
(In Thousands)  
(12+0)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$4,440	\$4,615	\$4,608	3.8%	\$4,608	3.8%	\$4,282	-7.1%
August	4,184	4,402	4,242	1.4%	4,242	1.4%	4,794	13.0%
September	4,307	4,417	4,225	-1.9%	4,225	-1.9%	4,949	17.1%
October	4,535	4,601	4,392	-3.2%	4,392	-3.2%	5,179	17.9%
November	4,545	4,536	4,390	-3.4%	4,390	-3.4%	5,178	17.9%
December	4,502	4,716	4,500	0.0%	4,500	0.0%	5,207	15.7%
January	5,130	5,520	5,447	6.2%	5,447	6.2%	6,127	12.5%
February	4,455	4,212	4,215	-5.4%	4,215	-5.4%	5,100	21.0%
March	4,459	4,305	4,097	-8.1%	4,097	-8.1%	5,195	26.8%
April	4,885	5,182	4,802	-1.7%	4,802	-1.7%	5,941	23.7%
May	4,684	4,854	4,610	-1.6%	4,610	-1.6%	5,619	21.9%
June	4,555	4,709	4,222	-7.3%	3,408	-25.2%	5,419	59.0%
Subtotal:	\$54,677	\$56,069	\$53,751	-1.7%	\$52,936	-3.2%	\$62,990	19.0%
Year End Adjustment	330	(64)	(333)	-100%+	(333)	-100%+	1,013	100%+
<b>TOTAL: <sup>1/</sup></b>	<b>\$55,007</b>	<b>\$56,005</b>	<b>\$53,418</b>	<b>-2.9%</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:	\$53,418
YTD Revised Estimate:	52,603
Dollars Over/Under:	\$815
Percent Over/Under:	1.5%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$53,418
YTD Prior Year Actual:	55,007
Dollars Over/Under:	(\$1,589)
Percent Over/Under:	-2.9%

**PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	31	34	41	44	36	32	30	25	31	51	40	37	432	427	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-8.4%	2.8%	-19.8%	-12.1%		
Commercial Property Rental	236	219	223	236	244	229	273	234	241	292	262	243	2,932	2,844	-0.3%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.9%	-1.8%	2.5%	14.5%	3.2%	15.9%	0.9%	14.3%	-15.8%	2.7%		
Construction Contracting	331	251	282	254	326	215	345	241	258	248	290	239	3,277	3,282	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.8%	-23.5%	11.4%	-14.7%	-18.5%	-18.0%	-6.0%	-19.5%	-12.1%		
Hotel/Motel Lodging	47	42	42	56	79	71	58	73	100	113	80	62	822	852	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	-1.9%	-9.5%	-4.9%	-2.1%		
Job Printing	9	8	6	6	10	6	5	5	5	5	5	4	75	84	20.0%
(% change from prior year)	98.2%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	-21.4%	-9.6%	-17.2%	6.6%		
Publishing	1	0	0	0	0	0	4	1	0	0	0	1	8	9	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	88.6%	-85.6%	1165.8%	3.7%		
Rentals of Personal Property	138	132	131	132	154	152	163	154	142	217	182	166	1,864	1,755	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	27.5%	13.3%	17.3%	9.4%		
Residential Property Rental <sup>1/</sup>	202	182	171	189	181	190	218	24	12	19	49	11	1,447	1,353	-39.9%
(% change from prior year)	13.0%	5.6%	-3.7%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-90.6%	-73.5%	-93.8%	-35.7%		
Restaurant and Bars	265	232	238	270	278	274	286	277	294	331	305	293	3,344	3,303	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	3.0%	0.1%	2.8%	1.7%		
Retail Sales <sup>2/</sup>	1,375	1,327	1,289	1,349	1,359	1,404	1,704	1,364	1,246	1,451	1,422	1,376	16,666	16,559	0.5%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.8%	7.0%	3.1%	4.7%	1.1%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	1	1	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	90.0%	-21.0%	38.3%	-10.9%		
Use Tax <sup>2/ 3/</sup>	130	119	112	99	(32)	127	181	131	128	155	130	102	1,382	1,290	18.0%
(% change from prior year)	25.1%	-205.5%	5.9%	249.4%	-127.2%	11.3%	6.5%	18.2%	8.6%	33.8%	19.8%	-8.5%	26.4%		
<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>2,458</b>	<b>2,881</b>	<b>2,766</b>	<b>2,533</b>	<b>32,249</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%	-8.1%	-1.7%	-1.6%	-7.3%	-1.7%		

<sup>1/</sup> The projected 100%+ negative growth from May 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>32,049</b>	<b>31,560</b>	<b>-4.4%</b>

**PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	21	22	27	30	24	22	20	17	20	34	27	25	288	285	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.4%	-45.3%	-19.1%	6.6%	-16.9%	-21.1%	-8.4%	2.8%	-19.8%	-12.1%		
Commercial Property Rental	158	146	149	157	162	153	182	156	160	195	175	162	1,955	1,897	-0.3%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	0.9%	14.3%	-15.8%	2.8%		
Construction Contracting	221	167	188	169	217	143	230	160	172	165	193	159	2,185	2,189	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.6%	-18.5%	-18.0%	-6.0%	-19.5%	-12.1%		
Hotel/Motel Lodging	32	28	28	37	53	47	38	49	67	75	53	41	548	568	1.5%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.6%	-1.9%	-9.5%	-4.9%	-2.1%		
Job Printing	6	5	4	4	7	4	4	4	3	3	3	3	50	56	20.0%
(% change from prior year)	98.3%	45.3%	3.2%	-2.8%	56.2%	12.6%	-21.6%	7.9%	-33.4%	-21.3%	-9.6%	-17.2%	6.6%		
Publishing	0	0	0	0	0	0	3	0	0	0	0	0	5	6	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	88.7%	-85.6%	1166.0%	3.7%		
Rentals of Personal Property	92	88	87	88	103	101	109	103	95	145	122	111	1,243	1,170	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.8%	10.2%	8.2%	1.5%	27.5%	13.3%	17.3%	9.4%		
Residential Property Rental <sup>1/</sup>	134	121	114	126	121	127	146	16	8	12	32	7	965	902	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-90.6%	-73.5%	-93.8%	-35.7%		
Restaurant and Bars	177	154	159	180	185	183	191	185	196	221	203	195	2,230	2,202	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	3.0%	0.1%	2.8%	1.8%		
Retail Sales <sup>2/</sup>	916	885	859	899	906	936	1,136	909	831	968	948	917	11,112	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%	7.1%	3.1%	4.7%	1.2%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-15.0%
(% change from prior year)	-49.3%	15.2%	-20.9%	20.9%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	90.0%	-21.0%	38.3%	-10.9%		
Use Tax <sup>2/ 3/</sup>	87	79	75	66	(22)	84	121	88	86	103	87	68	921	860	18.0%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.6%	18.2%	8.6%	33.8%	19.8%	-8.5%	26.4%		
<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>1,639</b>	<b>1,921</b>	<b>1,844</b>	<b>1,689</b>	<b>21,502</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%	-8.1%	-1.7%	-1.6%	-7.3%	-1.7%		

<sup>1/</sup> The projected 100%+ negative growth from May 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>21,369</b>	<b>21,043</b>	<b>-4.4%</b>

**NEIGHBORHOOD PROTECTION SALES TAX BY MONTH**  
(In Thousands)  
(12+0)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$4,439	\$4,617	\$4,608	3.8%	\$4,608	3.8%	\$4,282	-7.1%
August	4,184	4,401	4,242	1.4%	4,242	1.4%	4,793	13.0%
September	4,307	4,417	4,224	-1.9%	4,224	-1.9%	4,949	17.2%
October	4,535	4,601	4,392	-3.2%	4,392	-3.2%	5,180	17.9%
November	4,545	4,534	4,392	-3.4%	4,392	-3.4%	5,178	17.9%
December	4,501	4,717	4,500	0.0%	4,500	0.0%	5,211	15.8%
January	5,129	5,518	5,448	6.2%	5,448	6.2%	6,128	12.5%
February	4,455	4,213	4,216	-5.4%	4,216	-5.4%	5,097	20.9%
March	4,459	4,304	4,097	-8.1%	4,097	-8.1%	5,194	26.8%
April	4,884	5,185	4,802	-1.7%	4,802	-1.7%	5,942	23.7%
May	4,684	4,853	4,610	-1.6%	4,610	-1.6%	5,619	21.9%
June	4,555	4,709	4,223	-7.3%	3,405	-25.3%	5,418	59.1%
Subtotal:	\$54,677	\$56,068	\$53,754	-1.7%	\$52,936	-3.2%	\$62,990	19.0%
Year End Adjustment	333	(66)	(336)	-100%+	(336)	-100%+	1,013	100%+
<b>TOTAL: <sup>1/</sup></b>	<b>\$55,010</b>	<b>\$56,002</b>	<b>\$53,418</b>	<b>-2.9%</b>	<b>\$52,599</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:	\$53,418
YTD Revised Estimate:	52,599
Dollars Over/Under:	\$819
Percent Over/Under:	1.6%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$53,418
YTD Prior Year Actual:	55,010
Dollars Over/Under:	(\$1,592)
Percent Over/Under:	-2.9%

**NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	3	3	3	4	3	3	2	2	3	4	3	3	36	36	-13.0%
(% change from prior year)	-10.2%	-19.6%	22.9%	16.4%	-45.3%	-19.1%	6.6%	-16.8%	-21.0%	-8.4%	2.9%	-19.8%	-12.1%		
Commercial Property Rental	20	18	19	20	20	19	23	20	20	24	22	20	244	237	-0.3%
(% change from prior year)	2.2%	-3.5%	11.3%	-2.8%	-1.7%	2.6%	14.6%	3.3%	16.0%	0.9%	14.4%	-15.8%	2.8%		
Construction Contracting	28	21	23	21	27	18	29	20	22	21	24	20	273	274	-12.0%
(% change from prior year)	2.3%	-14.6%	-17.3%	-27.1%	-0.7%	-23.5%	11.5%	-14.6%	-18.4%	-17.9%	-5.9%	-19.5%	-12.1%		
Hotel/Motel Lodging	4	4	3	5	7	6	5	6	8	9	7	5	69	71	1.6%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.9%	7.6%	2.6%	4.0%	-11.9%	-1.6%	-1.8%	-9.5%	-4.9%	-2.0%		
Job Printing	1	1	0	1	1	1	0	0	0	0	0	0	6	7	20.1%
(% change from prior year)	98.4%	45.4%	3.2%	-2.7%	56.2%	12.7%	-21.6%	7.9%	-33.4%	-21.3%	-9.6%	-17.1%	6.6%		
Rentals of Personal Property	11	11	11	11	13	13	14	13	12	18	15	14	155	146	3.1%
(% change from prior year)	8.8%	7.2%	2.6%	-7.5%	4.9%	14.8%	10.3%	8.2%	1.5%	27.5%	13.4%	17.3%	9.5%		
Residential Property Rental <sup>1/</sup>	17	15	14	16	15	16	18	2	1	2	4	1	121	113	-39.9%
(% change from prior year)	13.1%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.1%	-86.9%	-93.7%	-90.6%	-73.5%	-93.8%	-35.7%		
Restaurant and Bars	22	19	20	23	23	23	24	23	25	28	25	24	279	275	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.5%	1.8%	2.4%	2.8%	3.0%	0.2%	2.8%	1.8%		
Retail Sales <sup>2/</sup>	115	111	107	112	113	117	142	114	104	121	119	115	1,389	1,381	0.5%
(% change from prior year)	1.4%	-9.6%	-1.8%	-4.1%	6.1%	2.1%	5.3%	2.1%	-1.7%	7.1%	3.2%	4.7%	1.2%		
Use Tax <sup>2/ 3/</sup>	11	10	9	8	(3)	11	15	11	11	13	11	9	115	108	18.0%
(% change from prior year)	25.2%	-205.6%	5.9%	249.5%	-127.3%	11.3%	6.6%	18.3%	8.6%	33.9%	19.8%	-8.5%	26.5%		
<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>205</b>	<b>240</b>	<b>231</b>	<b>211</b>	<b>2,688</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%	-8.1%	-1.6%	-1.5%	-7.2%	-1.6%		

<sup>1/</sup> The projected 100%+ negative growth from May 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 0.3% 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>2,671</b>	<b>2,631</b>	<b>-4.4%</b>



**NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	13	14	17	18	15	13	12	10	13	21	17	15	180	178	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.5%	-16.9%	-21.1%	-8.4%	2.8%	-19.8%	-12.1%		
Commercial Property Rental	99	91	93	98	102	96	114	98	100	122	109	101	1,222	1,185	-0.4%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.9%	-1.8%	2.5%	14.5%	3.2%	15.9%	0.9%	14.3%	-15.8%	2.7%		
Construction Contracting	138	105	117	106	136	89	144	100	108	103	121	99	1,365	1,368	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.8%	-23.5%	11.4%	-14.7%	-18.5%	-18.0%	-6.0%	-19.6%	-12.2%		
Hotel/Motel Lodging	20	18	17	23	33	30	24	30	42	47	33	26	342	355	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	-1.9%	-9.5%	-4.9%	-2.1%		
Job Printing	4	3	2	3	4	3	2	2	2	2	2	2	31	35	20.0%
(% change from prior year)	98.2%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	-21.4%	-9.7%	-17.2%	6.5%		
Publishing	0	0	0	0	0	0	2	0	0	0	0	0	3	4	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.1%	88.6%	-85.6%	1165.7%	3.7%		
Rentals of Personal Property	57	55	54	55	64	63	68	64	59	91	76	69	777	731	3.0%
(% change from prior year)	8.7%	7.1%	2.5%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	27.4%	13.3%	17.3%	9.4%		
Residential Property Rental <sup>1/</sup>	84	76	71	79	75	79	91	10	5	8	20	5	603	564	-39.9%
(% change from prior year)	13.0%	5.5%	-3.7%	-4.3%	3.7%	-5.0%	-0.2%	-86.9%	-93.7%	-90.6%	-73.5%	-93.8%	-35.8%		
Restaurant and Bars	110	97	99	113	116	114	119	116	123	138	127	122	1,393	1,376	0.5%
(% change from prior year)	4.0%	-5.9%	1.6%	4.7%	-1.9%	5.4%	1.7%	2.3%	2.7%	2.9%	0.1%	2.7%	1.7%		
Retail Sales <sup>2/</sup>	573	553	537	562	566	585	710	568	519	605	593	573	6,943	6,899	0.5%
(% change from prior year)	1.3%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.8%	7.0%	3.1%	4.6%	1.1%		
Use Tax <sup>2/ 3/</sup>	54	49	47	41	(13)	53	76	55	53	64	54	43	576	537	18.0%
(% change from prior year)	25.1%	-205.5%	5.9%	249.3%	-127.2%	11.3%	6.5%	18.2%	8.6%	33.8%	19.8%	-8.5%	26.4%		
<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>1,024</b>	<b>1,200</b>	<b>1,152</b>	<b>1,056</b>	<b>13,438</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%	-8.1%	-1.7%	-1.6%	-7.3%	-1.7%		

<sup>1/</sup> The projected 100%+ negative growth from May 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>13,354</b>	<b>13,148</b>	<b>-4.4%</b>

**NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	36	39	48	52	42	38	34	29	36	59	47	43	504	499	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-8.4%	2.8%	-19.8%	-12.1%		
Commercial Property Rental	276	256	261	275	284	268	319	273	281	341	306	283	3,421	3,319	-0.3%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	0.9%	14.3%	-15.8%	2.7%		
Construction Contracting	386	293	329	296	380	250	403	281	301	289	338	278	3,824	3,830	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.7%	-18.5%	-18.0%	-6.0%	-19.5%	-12.1%		
Hotel/Motel Lodging	55	49	49	65	92	83	67	85	117	131	93	72	959	994	1.5%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	-1.9%	-9.5%	-4.9%	-2.1%		
Job Printing	10	9	7	7	12	7	6	6	6	6	6	5	87	98	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.2%	12.6%	-21.6%	7.9%	-33.4%	-21.4%	-9.6%	-17.2%	6.6%		
Publishing	1	0	0	0	0	0	5	1	0	0	0	1	9	11	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	88.7%	-85.6%	1165.9%	3.7%		
Rentals of Personal Property	161	154	153	155	180	177	191	179	166	254	213	194	2,175	2,047	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	27.5%	13.3%	17.3%	9.4%		
Residential Property Rental <sup>1/</sup>	235	212	199	220	211	221	255	28	14	22	57	13	1,688	1,579	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-90.6%	-73.5%	-93.8%	-35.7%		
Restaurant and Bars	309	270	278	315	324	320	334	324	343	386	355	342	3,902	3,854	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	3.0%	0.1%	2.8%	1.7%		
Retail Sales <sup>2/</sup>	1,604	1,549	1,504	1,573	1,585	1,638	1,989	1,591	1,454	1,693	1,660	1,605	19,444	19,320	0.5%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.8%	7.0%	3.1%	4.7%	1.2%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	1	1	-15.0%
(% change from prior year)	-49.3%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	90.0%	-21.0%	38.3%	-10.9%		
Use Tax <sup>2/ 3/</sup>	152	139	131	115	(38)	148	212	153	150	180	152	119	1,612	1,505	18.0%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.5%	18.2%	8.6%	33.8%	19.8%	-8.5%	26.4%		
<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>2,868</b>	<b>3,362</b>	<b>3,227</b>	<b>2,956</b>	<b>37,626</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%	-8.1%	-1.7%	-1.6%	-7.3%	-1.7%		

<sup>1/</sup> The projected 100%+ negative growth from May 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>37,391</b>	<b>36,821</b>	<b>-4.4%</b>

**CAPITAL CONSTRUCTION SALES TAX BY MONTH**  
(In Thousands)  
(12+0)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$590	\$685	\$621	5.3%	\$621	5.3%	\$580	-6.6%
August	596	644	606	1.7%	606	1.7%	559	-7.8%
September	597	631	618	3.5%	618	3.5%	567	-8.3%
October	605	619	543	-10.2%	543	-10.2%	581	7.0%
November	582	650	509	-12.5%	509	-12.5%	564	10.8%
December	577	593	513	-11.1%	513	-11.1%	550	7.2%
January	633	621	526	-16.9%	526	-16.9%	587	11.6%
February	603	576	499	-17.2%	499	-17.2%	553	10.8%
March	577	611	530	-8.1%	530	-8.1%	573	8.1%
April	610	712	565	-7.4%	565	-7.4%	663	17.3%
May	596	622	477	-20.0%	477	-20.0%	583	22.2%
June	588	540	525	-10.7%	863	46.8%	510	-40.9%
Subtotal:	\$7,156	\$7,504	\$6,532	-8.7%	\$6,870	-4.0%	\$6,870	0.0%
Year End Adjustment	172	(2)	(105)	-100%+	(105)	-100%+	50	100%+
<b>TOTAL:</b>	<b>\$7,328</b>	<b>\$7,502</b>	<b>\$6,427</b>	<b>-12.3%</b>	<b>\$6,765</b>	<b>-7.7%</b>	<b>\$6,920</b>	<b>2.3%</b>

**Actual vs. Revised Estimate**

YTD Actual Revenue:	\$6,427
YTD Revised Estimate:	6,765
Dollars Over/Under:	(\$338)
Percent Over/Under:	-5.0%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$6,427
YTD Prior Year Actual:	7,328
Dollars Over/Under:	(\$901)
Percent Over/Under:	-12.3%

**CAPITAL CONSTRUCTION SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Telecommunication and Cable TV (% change from prior year)	621 5.3%	606 1.6%	618 3.5%	543 -10.3%	509 -12.6%	513 -11.2%	526 -16.8%	499 -17.3%	530 -8.3%	565 -7.3%	477 -20.0%	525 -10.8%	6,532 -8.7%	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>530</b>	<b>565</b>	<b>477</b>	<b>525</b>	<b>6,532</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%	-8.3%	-7.3%	-20.0%	-10.8%	-8.7%		
											GASB		(105)	(105)	-161.0%
											<b>Total</b>		<b>6,427</b>	<b>6,765</b>	<b>-7.7%</b>

**PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH**  
(In Thousands)  
(12+0)

	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	2,453	-2.3%	2,453	-2.3%	2,655	8.2%
April	1,858	2,403	2,156	16.0%	2,156	16.0%	2,482	15.1%
May	2,473	2,302	2,471	-0.1%	2,471	-0.1%	2,569	4.0%
June	2,310	2,623	2,576	11.5%	2,626	13.7%	2,807	6.9%
Subtotal:	\$30,933	\$33,087	\$34,903	12.8%	\$34,953	13.0%	\$35,268	0.9%
Year End Adjustment	326	44	313	-4.0%	313	-4.0%	42	-86.6%
<b>TOTAL:</b>	<b>\$31,258</b>	<b>\$33,131</b>	<b>\$35,216</b>	<b>12.7%</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:	\$35,216
YTD Revised Estimate:	35,266
Dollars Over/Under:	(\$50)
Percent Over/Under:	-0.1%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$35,216
YTD Prior Year Actual:	31,258
Dollars Over/Under:	\$3,958
Percent Over/Under:	12.7%

**PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Other Utilities	1,175	1,463	1,491	1,485	1,280	917	801	983	932	819	939	979	13,263	13,282	13.0%
(% change from prior year)	14.1%	40366.7%	1655.4%	4.6%	18.3%	6.8%	-73.9%	34.4%	-2.3%	16.1%	-0.1%	11.5%	12.8%		
<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>932</b>	<b>819</b>	<b>939</b>	<b>979</b>	<b>13,263</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%	-2.3%	16.1%	-0.1%	11.5%	12.8%		
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**PUBLIC SAFETY ENHANCEMENT - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Other Utilities (% change from prior year)	1,917 14.1%	2,386 40366.7%	2,432 1655.4%	2,422 4.6%	2,089 18.3%	1,496 6.8%	1,306 -73.9%	1,604 34.4%	1,521 -2.3%	1,337 16.1%	1,532 -0.1%	1,597 11.5%	21,640 12.8%	21,671	13.0%
Total	1,917	2,386	2,432	2,422	2,089	1,496	1,306	1,604	1,521	1,337	1,532	1,597	21,640	21,671	13.0%
(% change from prior year)	14.1%	40366.7%	1655.4%	4.6%	18.3%	6.8%	-73.9%	34.4%	-2.3%	16.1%	-0.1%	11.5%	12.8%		

**2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH**  
(In Thousands)  
(12+0)

	2023-24 Actual	2024-25 Budget	2024-25 Actual	% Change from PY	2024-25 Revised Estimate	% Change from PY	2025-26 Proposed Budget	% Change from PY
July	\$8,879	\$9,234	\$9,215	3.8%	\$9,215	3.8%	\$8,564	-7.1%
August	8,368	8,803	8,485	1.4%	8,485	1.4%	9,585	13.0%
September	8,614	8,831	8,449	-1.9%	8,449	-1.9%	9,896	17.1%
October	9,069	9,204	8,784	-3.1%	8,784	-3.1%	10,360	17.9%
November	9,090	9,070	8,781	-3.4%	8,781	-3.4%	10,357	17.9%
December	9,003	9,434	8,999	0.0%	8,999	0.0%	10,413	15.7%
January	10,259	11,038	10,895	6.2%	10,895	6.2%	12,255	12.5%
February	8,909	8,428	8,430	-5.4%	8,430	-5.4%	10,196	20.9%
March	8,918	8,608	8,194	-8.1%	8,194	-8.1%	10,390	26.8%
April	9,769	10,368	9,605	-1.7%	9,605	-1.7%	11,886	23.7%
May	9,368	9,709	9,220	-1.6%	9,220	-1.6%	11,240	21.9%
June	9,109	9,413	8,446	-7.3%	6,815	-25.2%	10,838	59.0%
Subtotal:	\$109,355	\$112,139	\$107,503	-1.7%	\$105,872	-3.2%	\$125,980	19.0%
Year End Adjustment	662	(131)	(669)	-100%+	(669)	-100%+	2,026	100%+
<b>TOTAL: <sup>1/</sup></b>	<b>\$110,017</b>	<b>\$112,008</b>	<b>\$106,834</b>	<b>-2.9%</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:	\$106,834
YTD Revised Estimate:	105,203
Dollars Over/Under:	\$1,631
Percent Over/Under:	1.5%

**Actual vs. Prior Year**

YTD Actual Revenue:	\$106,834
YTD Prior Year Actual:	110,017
Dollars Over/Under:	(\$3,183)
Percent Over/Under:	-2.9%



**PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	21	22	27	30	24	22	20	17	20	34	27	25	288	285	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.4%	-45.3%	-19.1%	6.6%	-16.9%	-21.1%	-8.4%	2.8%	-19.8%	-12.1%		
Commercial Property Rental	158	146	149	157	162	153	182	156	160	195	175	162	1,955	1,897	-0.3%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	0.9%	14.3%	-15.8%	2.8%		
Construction Contracting	221	167	188	169	217	143	230	160	172	165	193	159	2,185	2,189	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.6%	-18.5%	-18.0%	-6.0%	-19.5%	-12.1%		
Hotel/Motel Lodging	32	28	28	37	53	47	38	49	67	75	53	41	548	568	1.5%
(% change from prior year)	-1.6%	-4.3%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.6%	-1.9%	-9.5%	-4.9%	-2.1%		
Job Printing	6	5	4	4	7	4	4	4	3	3	3	3	50	56	20.0%
(% change from prior year)	98.3%	45.3%	3.2%	-2.8%	56.2%	12.6%	-21.6%	7.9%	-33.4%	-21.3%	-9.6%	-17.2%	6.6%		
Publishing	0	0	0	0	0	0	3	0	0	0	0	0	5	6	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	88.7%	-85.6%	1166.0%	3.7%		
Rentals of Personal Property	92	88	87	88	103	101	109	103	95	145	122	111	1,243	1,170	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.8%	10.2%	8.2%	1.5%	27.5%	13.3%	17.3%	9.4%		
Residential Property Rental <sup>1/</sup>	134	121	114	126	121	127	146	16	8	12	32	7	965	902	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-90.6%	-73.5%	-93.8%	-35.7%		
Restaurant and Bars	177	154	159	180	185	183	191	185	196	221	203	195	2,230	2,202	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	3.0%	0.1%	2.8%	1.8%		
Retail Sales <sup>2/</sup>	916	885	859	899	906	936	1,136	909	831	968	948	917	11,112	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%	7.1%	3.1%	4.7%	1.2%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-15.0%
(% change from prior year)	-49.3%	15.2%	-20.9%	20.9%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	90.0%	-21.0%	38.3%	-10.9%		
Use Tax <sup>2/ 3/</sup>	87	79	75	66	(22)	84	121	88	86	103	87	68	921	860	18.0%
(% change from prior year)	25.1%	-205.6%	5.9%	249.4%	-127.2%	11.3%	6.6%	18.2%	8.6%	33.8%	19.8%	-8.5%	26.4%		
<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>1,639</b>	<b>1,921</b>	<b>1,844</b>	<b>1,689</b>	<b>21,500</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%	-8.1%	-1.7%	-1.6%	-7.3%	-1.7%		

<sup>1/</sup> The projected 100%+ negative growth from May 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>21,367</b>	<b>21,043</b>	<b>-4.4%</b>

**PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2025 ACTUALS**  
**(12+0)**  
**(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2024-25 Revised Estimate	% Chg from PY Actuals
Amusements	83	90	110	118	96	86	79	67	82	135	108	98	1,151	1,140	-13.0%
(% change from prior year)	-10.2%	-19.7%	22.8%	16.3%	-45.4%	-19.1%	6.6%	-16.9%	-21.1%	-8.4%	2.8%	-19.8%	-12.1%		
Commercial Property Rental	631	584	596	629	650	611	728	624	642	780	698	647	7,820	7,585	-0.3%
(% change from prior year)	2.1%	-3.6%	11.2%	-2.8%	-1.8%	2.5%	14.5%	3.2%	15.9%	0.9%	14.3%	-15.8%	2.7%		
Construction Contracting	882	669	751	677	868	572	920	642	688	660	772	636	8,739	8,753	-12.0%
(% change from prior year)	2.2%	-14.7%	-17.3%	-27.1%	-0.7%	-23.5%	11.4%	-14.7%	-18.5%	-18.0%	-6.0%	-19.5%	-12.1%		
Hotel/Motel Lodging	127	112	112	149	210	189	154	194	268	300	213	165	2,192	2,273	1.5%
(% change from prior year)	-1.6%	-4.4%	-6.9%	7.8%	7.5%	2.6%	3.9%	-12.0%	-1.7%	-1.9%	-9.5%	-4.9%	-2.1%		
Job Printing	23	20	15	17	27	16	14	14	13	14	13	12	199	224	20.0%
(% change from prior year)	98.3%	45.3%	3.1%	-2.8%	56.1%	12.6%	-21.6%	7.9%	-33.4%	-21.4%	-9.6%	-17.2%	6.6%		
Publishing	2	1	0	1	1	0	11	2	1	0	1	1	22	25	20.0%
(% change from prior year)	20.1%	93.7%	-3.7%	42.0%	48.5%	44.9%	228.0%	-0.3%	-86.0%	88.7%	-85.6%	1165.9%	3.7%		
Rentals of Personal Property	367	352	349	353	410	405	436	410	379	580	487	443	4,972	4,679	3.0%
(% change from prior year)	8.8%	7.1%	2.6%	-7.6%	4.9%	14.7%	10.2%	8.2%	1.5%	27.5%	13.3%	17.3%	9.4%		
Residential Property Rental <sup>1/</sup>	538	485	456	503	483	506	582	64	31	50	130	29	3,858	3,608	-39.9%
(% change from prior year)	13.0%	5.6%	-3.6%	-4.3%	3.8%	-5.0%	-0.2%	-86.9%	-93.7%	-90.6%	-73.5%	-93.8%	-35.7%		
Restaurant and Bars	707	618	635	721	742	731	763	740	785	883	812	782	8,918	8,809	0.5%
(% change from prior year)	4.0%	-5.9%	1.7%	4.8%	-1.9%	5.4%	1.7%	2.4%	2.8%	3.0%	0.1%	2.8%	1.7%		
Retail Sales <sup>2/</sup>	3,665	3,539	3,437	3,596	3,624	3,743	4,545	3,636	3,324	3,870	3,793	3,669	44,443	44,157	0.5%
(% change from prior year)	1.4%	-9.6%	-1.9%	-4.1%	6.0%	2.0%	5.2%	2.0%	-1.8%	7.0%	3.1%	4.7%	1.1%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	2	2	-15.0%
(% change from prior year)	-49.4%	15.2%	-20.9%	20.8%	-30.6%	75.6%	-46.7%	-69.7%	-19.6%	90.0%	-21.0%	38.3%	-10.9%		
Use Tax <sup>2/ 3/</sup>	347	317	299	263	(86)	338	483	350	342	412	347	273	3,685	3,440	18.0%
(% change from prior year)	25.1%	-205.5%	5.9%	249.4%	-127.2%	11.3%	6.5%	18.2%	8.6%	33.8%	19.8%	-8.5%	26.4%		
<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>6,555</b>	<b>7,684</b>	<b>7,375</b>	<b>6,756</b>	<b>86,002</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%	-8.1%	-1.7%	-1.6%	-7.3%	-1.7%		

<sup>1/</sup> The projected 100%+ negative growth from May 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>85,466</b>	<b>84,160</b>	<b>-4.4%</b>

**STATE SALES TAX BY MONTH**  
**PHOENIX SHARE**  
(In Thousands)  
**12+0**

	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>% Change from PY Actual</b>	<b>2024-25 Estimate</b>	<b>% Change from PY Actual</b>	<b>2025-26 Proposed Budget</b>	<b>% Change from PY Estimate</b>
<b>July</b>	\$20,075	\$20,281	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	19,911	1.1%	19,911	1.1%	21,073	5.8%
<b>April</b>	22,247	23,138	4.0%	23,138	4.0%	24,736	6.9%
<b>May</b>	21,043	21,591	2.6%	21,591	2.6%	22,878	6.0%
<b>June</b>	20,632	21,177	2.6%	19,772	-4.2%	22,407	13.3%
<b>Subtotal</b>	<b>\$248,433</b>	<b>\$253,391</b>	<b>2.0%</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	589	-45.0%	589	-45.0%	924	56.9%
<b>TOTAL:</b>	<b>\$249,504</b>	<b>\$253,980</b>	<b>1.8%</b>	<b>\$252,575</b>	<b>1.2%</b>	<b>\$262,745</b>	<b>4.0%</b>

**Actual vs. Prior Year**

YTD Actual Revenue:	<b>\$253,980</b>
YTD Prior Year Actual:	<b>249,504</b>
Dollars Over/(Under):	<b>\$4,475</b>
Percent Over/(Under):	<b>1.8%</b>

**Actual vs. Revised Estimate**

YTD Actual Revenue:	<b>\$253,980</b>
YTD Estimate:	<b>252,575</b>
Dollars Over/(Under):	<b>\$1,405</b>
Percent Over/(Under):	<b>0.6%</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 (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL	% Change fr PY Actuals
<b>Transportation &amp; Towing</b>	\$43	\$23	\$42	\$35	\$62	\$10	\$40	\$31	\$19	\$31	\$33	\$36	\$406	-7.5%
% change from PY actual	-0.3%	-46.8%	1.2%	10.3%	85.4%	-63.6%	-19.3%	5.2%	-40.3%	-17.5%	3.4%	-3.7%		
<b>Mining-Oil &amp; Gas Production</b>	\$229	\$222	\$235	\$273	\$248	\$221	\$255	\$240	\$195	\$228	\$261	\$234	\$2,841	-0.2%
% change from PY actual	-15.4%	12.4%	-25.1%	24.8%	12.8%	6.7%	13.7%	5.1%	-10.8%	-10.4%	7.0%	-7.0%		
<b>Utilities</b>	\$11,819	\$16,124	\$15,799	\$14,650	\$12,920	\$9,444	\$9,350	\$10,178	\$9,112	\$8,370	\$9,605	\$10,163	\$137,534	6.0%
% change from PY actual	5.0%	19.6%	5.6%	10.7%	12.8%	2.3%	6.3%	-4.0%	-4.7%	5.2%	4.4%	1.3%		
<b>Communications</b>	\$1,276	\$1,239	\$1,308	\$1,025	\$997	\$979	\$1,077	\$990	\$998	\$949	\$937	\$1,034	\$12,809	-14.8%
% change from PY actual	12.7%	-1.4%	7.4%	-19.7%	-21.3%	-21.6%	-21.4%	-21.7%	-19.3%	-25.8%	-24.2%	-17.3%		
<b>Private Car &amp; Pipelines</b>	\$38	\$37	\$38	\$37	\$38	\$39	\$38	\$41	\$38	\$38	\$38	\$39	\$459	1.0%
% change from PY actual	2.1%	-3.1%	1.2%	-0.4%	1.0%	3.2%	-11.2%	9.3%	2.6%	2.8%	1.5%	5.5%		
<b>Publishing</b>	\$86	\$28	\$21	\$33	\$23	\$21	\$106	\$46	\$24	\$26	\$25	\$32	\$471	14.1%
% change from PY actual	159.2%	21.4%	-6.8%	42.6%	-3.5%	-12.2%	98.0%	22.3%	-49.6%	11.1%	-66.7%	20.2%		
<b>Printing</b>	\$260	\$222	\$194	\$217	\$273	\$211	\$207	\$182	\$197	\$205	\$211	\$176	\$2,555	2.6%
% change from PY actual	44.7%	30.2%	-7.3%	0.9%	19.6%	5.2%	-12.0%	-8.8%	-11.9%	-11.0%	4.2%	-9.8%		
<b>Restaurants &amp; Bars</b>	\$36,208	\$32,659	\$33,301	\$36,347	\$36,919	\$37,750	\$39,536	\$37,164	\$39,435	\$45,218	\$40,157	\$40,140	\$454,835	2.0%
% change from PY actual	3.7%	-3.9%	2.6%	1.8%	0.3%	6.4%	0.5%	3.0%	2.6%	2.1%	-0.9%	5.6%		
<b>Amusements</b>	\$3,962	\$3,627	\$3,113	\$3,394	\$3,920	\$4,403	\$3,941	\$4,057	\$3,551	\$4,987	\$3,982	\$4,236	\$47,175	-4.2%
% change from PY actual	3.2%	-5.4%	-5.6%	-13.6%	-15.8%	6.3%	-6.2%	12.2%	-12.2%	-1.9%	-16.5%	10.3%		
<b>Rentals-Personal Property</b>	\$12,892	\$12,725	\$14,697	\$10,367	\$13,300	\$14,060	\$14,388	\$13,731	\$12,794	\$16,077	\$14,497	\$13,698	\$163,226	9.9%
% change from PY actual	12.8%	15.0%	29.6%	-16.1%	0.6%	20.5%	10.2%	11.3%	7.9%	13.8%	8.8%	7.9%		
<b>Contracting</b>	\$22,035	\$22,705	\$22,039	\$23,427	\$24,145	\$20,665	\$24,705	\$20,185	\$19,636	\$21,834	\$22,151	\$21,564	\$265,090	1.0%
% change from PY actual	-4.0%	4.2%	1.6%	12.8%	6.9%	-3.8%	3.2%	-0.7%	-3.8%	0.8%	-0.6%	-4.5%		
<b>Retail <sup>1/</sup></b>	\$192,208	\$187,495	\$182,898	\$193,071	\$194,254	\$205,622	\$250,129	\$192,748	\$183,616	\$215,320	\$203,317	\$202,789	\$2,403,466	2.4%
% change from PY actual	1.0%	-5.2%	-3.3%	-1.1%	6.0%	4.7%	5.6%	4.0%	2.1%	5.6%	4.9%	3.9%		
<b>Severance - Mining</b>	\$1,405	\$1,179	\$1,042	\$892	\$1,635	\$683	\$1,549	\$872	\$1,128	\$1,491	\$1,675	\$1,874	\$15,426	52.9%
% change from PY actual	1.9%	1028.7%	19.9%	36.2%	266.5%	-8.7%	27.2%	1.5%	184.9%	94.2%	87.6%	6.8%		
<b>Bed Tax - Hotel/Motel</b>	\$10,337	\$8,798	\$8,847	\$10,812	\$14,195	\$13,055	\$11,716	\$13,592	\$16,713	\$19,263	\$14,820	\$11,790	\$153,939	1.6%
% change from PY actual	1.6%	-2.5%	7.1%	-0.4%	7.7%	5.2%	6.1%	1.7%	2.4%	-1.5%	-3.5%	-1.8%		
<b>Other</b>	\$0	\$0	\$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>\$287,455</b>	<b>\$334,037</b>	<b>\$311,709</b>	<b>\$307,806</b>	<b>\$3,660,231</b>	<b>2.6%</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>\$71,864</b>	<b>\$83,509</b>	<b>\$77,927</b>	<b>\$76,952</b>	<b>\$915,058</b>	<b>2.6%</b>
<b>Phoenix Population Percentage <sup>2/</sup></b>	<b>27.71%</b>	<b>27.71%</b>	<b>27.71%</b>	<b>27.71%</b>	<b>27.71%</b>	<b>27.71%</b>	<b>27.71%</b>	<b>27.71%</b>	<b>27.71%</b>	<b>27.71%</b>	<b>27.71%</b>	<b>27.52%</b>		
<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>\$19,911</b>	<b>\$23,138</b>	<b>\$21,591</b>	<b>\$21,177</b>	<b>\$253,391</b>	<b>2.0%</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.

<sup>2/</sup> The population percentage share for Phoenix was updated to 27.52% effective June 2025.

Year End GASB Adjustment	589	-45.0%
<b>Total</b>	<b>\$253,980</b>	<b>1.8%</b>

**STATE SALES TAX CATEGORY ANALYSIS**  
**STATEWIDE COLLECTIONS**  
(000's)  
12+0

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Estimate	
	Actual	Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$38	\$29	\$29	\$36	(\$1)	-3.7%	\$8	26.2%
Mining-Oil & Gas Production	252	256	248	234	(17)	-7.0%	(14)	-5.5%
Utilities	10,033	10,872	11,566	10,163	130	1.3%	(1,404)	-12.1%
Communications	1,250	1,153	1,119	1,034	(216)	-17.3%	(84)	-7.5%
Private Car & Pipelines	37	38	38	39	2	5.5%	1	3.4%
Publishing	27	19	51	32	5	20.2%	(19)	-37.7%
Printing	195	176	229	176	(19)	-9.8%	(53)	-23.0%
Restaurants & Bars	38,011	44,057	40,174	40,140	2,130	5.6%	(34)	-0.1%
Amusements	3,842	5,477	3,775	4,236	395	10.3%	462	12.2%
Rentals-Personal Property	12,701	12,432	12,537	13,698	997	7.9%	1,161	9.3%
Contracting	22,583	24,584	26,238	21,564	(1,019)	-4.5%	(4,674)	-17.8%
Retail	195,125	213,846	197,641	202,789	7,663	3.9%	5,148	2.6%
Severance - Mining	1,755	706	1,023	1,874	119	6.8%	852	83.3%
Bed Tax - Hotel/Motel	12,010	15,634	13,088	11,790	(219)	-1.8%	(1,297)	-9.9%
<b>DISTRIBUTION BASE TOTAL</b>	<b>\$297,857</b>	<b>\$329,279</b>	<b>\$307,755</b>	<b>\$307,806</b>	<b>\$9,949</b>	<b>3.3%</b>	<b>\$51</b>	<b>0.0%</b>
<b>Distribution to Cities</b> (25% of distribution base)	\$74,464	\$82,320	\$76,939	\$76,952	\$2,487	3.3%	\$13	0.0%
<b>Phoenix Share of Distribution</b> (actual is 27.52%)	\$20,632	\$22,949	\$21,317	\$21,177	\$545	2.6%	(\$141)	-0.7%

**CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE**  
**2024-25 COMPARED TO 2023-24**  
**12+0**

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Revised Estimate Annual Growth
Transportation & Towing	-0.3%	-23.4%	-15.4%	-10.3%	6.4%	-2.4%	-5.5%	-4.4%	-7.9%	-8.9%	-7.9%	-7.5%	6.9%
Mining-Oil & Gas Production	-15.4%	-3.6%	-12.2%	-4.1%	-1.1%	0.1%	1.9%	2.3%	0.9%	-0.3%	0.4%	-0.2%	0.0%
Utilities	5.0%	12.9%	10.2%	10.3%	10.7%	9.7%	9.3%	7.8%	6.6%	6.5%	6.4%	6.0%	9.0%
Communications	12.7%	5.3%	6.0%	-0.7%	-5.0%	-7.8%	-9.9%	-11.4%	-12.3%	-13.6%	-14.6%	-14.8%	-5.0%
Private Car & Pipelines	2.1%	-0.5%	0.0%	-0.1%	0.1%	0.7%	-1.3%	0.0%	0.3%	0.6%	0.6%	1.0%	-0.1%
Publishing	159.2%	102.5%	71.3%	64.8%	51.7%	41.4%	56.2%	51.0%	34.6%	32.8%	13.7%	14.1%	40.0%
Printing	44.7%	37.6%	20.8%	15.3%	16.3%	14.4%	10.1%	7.8%	5.4%	3.6%	3.7%	2.6%	16.0%
Restaurants & Bars	3.7%	-0.1%	0.8%	1.0%	0.9%	1.8%	1.6%	1.8%	1.9%	1.9%	1.6%	2.0%	1.0%
Amusements	3.2%	-1.1%	-2.5%	-5.4%	-7.9%	-5.4%	-5.5%	-3.5%	-4.5%	-4.2%	-5.5%	-4.2%	-6.0%
Rentals-Personal Property	12.8%	13.9%	19.2%	9.7%	7.7%	9.8%	9.9%	10.0%	9.8%	10.3%	10.1%	9.9%	6.5%
Contracting	-4.0%	0.0%	0.5%	3.4%	4.1%	2.8%	2.9%	2.5%	1.8%	1.7%	1.5%	1.0%	4.1%
Retail	1.0%	-2.2%	-2.6%	-2.2%	-0.6%	0.3%	1.2%	1.5%	1.6%	2.0%	2.3%	2.4%	1.2%
Severance - Mining	1.9%	74.3%	54.2%	50.3%	78.2%	62.7%	54.8%	47.5%	55.6%	59.6%	62.6%	52.9%	60.0%
Bed Tax - Hotel/Motel	1.6%	-0.3%	1.9%	1.2%	2.9%	3.3%	3.7%	3.4%	3.3%	2.5%	1.9%	1.6%	2.5%
Subtotal (State)	1.7%	-0.2%	-0.2%	-0.1%	1.0%	1.6%	2.2%	2.3%	2.2%	2.5%	2.6%	2.6%	2.0%
Cities Share (25%)	1.7%	-0.2%	-0.2%	-0.1%	1.0%	1.6%	2.2%	2.3%	2.2%	2.5%	2.6%	2.6%	
TOTAL (Phoenix Share)	1.0%	-0.8%	-0.8%	-0.7%	0.4%	1.0%	1.5%	1.7%	1.6%	1.9%	1.9%	2.0%	1.4%
GASB (Y/E Adj)												-45.0%	-45.0%
TOTAL (Year End)												1.8%	1.2%

City of Phoenix  
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report <sup>1/</sup>  
Tax Revenue from July 2024 to June 2025 (June 2024 - May 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
City Sales Tax Collection from Recreational MJ Retail Sales	529	415	428	450	534	498	554	556	489	545	438	507	5,944	6,043
State-Shared Sales Tax Collection from MJ Retail Sales	142	106	103	131	127	119	128	131	129	145	120	125	1,506	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	NA	NA	NA	6,370	12,277	12,007
16% Excise Tax on MJ Retail Sales for AHUR <sup>2/</sup>	NA	NA	NA	NA	NA	1,847	NA	NA	NA	NA	NA	1,988	3,834	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>618</b>	<b>690</b>	<b>558</b>	<b>8,990</b>	<b>23,562</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
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.2% of 2.3% tax rate)	276	217	223	235	279	260	289	290	255	284	228	264	3,101	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	NA	NA	NA	6,370	12,277	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>255</b>	<b>284</b>	<b>228</b>	<b>6,634</b>	<b>15,379</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.

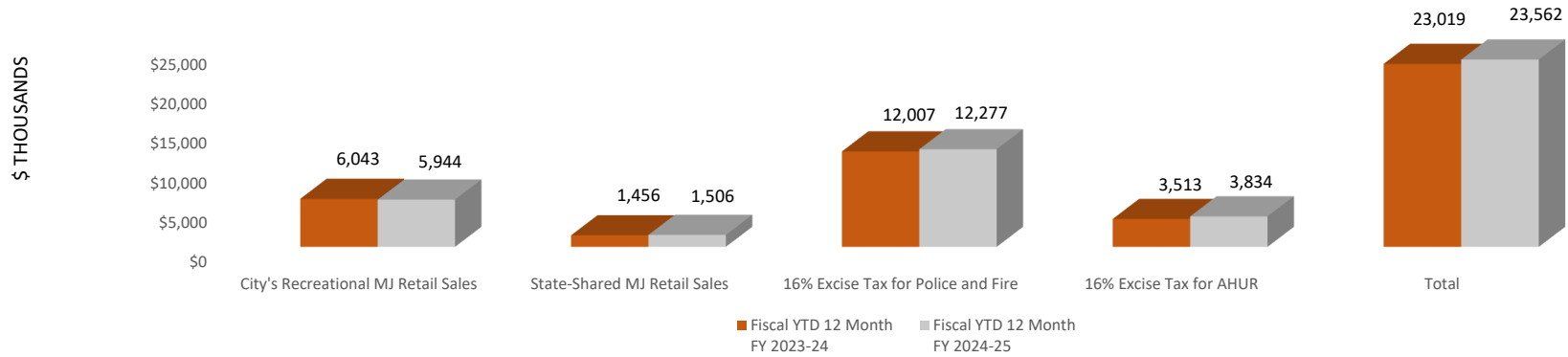
<sup>2/</sup> The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 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 June 2025 (June 2024 - May 2025 Activity)**  
**(In Thousands)**

**Recreational MJ Retail Sales Taxes**



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

