



City of Phoenix

To: Mayor and City Council

Date: October 10, 2025

From: Jeff Barton
City Manager

Subject: GENERAL FUND REVENUE REPORT – 2 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$285.7 million in August were \$20.9 million or 7.9% higher than the 2024-25 collections of \$264.8 million. However, this growth is not reflective of actual performance due to accounting adjustments and accruals in the first two months of the fiscal year, which routinely skew actual collections in the non-tax revenue category.

Over the past year, City revenues have been impacted by the State's actions to diminish the tax base with the enactment of Senate Bill (SB) 1131 and SB 1828. SB 1131 eliminated residential rental property sales tax effective January 1, 2025. SB 1828 reduced individual income tax rates to a flat rate of 2.5% beginning in the tax year 2022. To resolve the projected FY 2025-26 budget shortfall and protect existing programs and services, on March 18, 2025, the City Council approved an increase in the City Transaction Privilege Tax (TPT) and Use Tax rate from 2.3% to 2.8%, effective July 1, 2025. August GF sales tax collections, which represent July sales activity, grew by 17.5% compared to the same month in 2024-25. This double-digit growth in August is primarily attributed to the 0.5% increase in the City TPT and Use Tax rates. Furthermore, the year-to-date (YTD) growth rate of city and state-shared sales tax revenue continues to exceed the budget forecast.

Despite the encouraging YTD growth in sales tax revenue, economic conditions remain highly uncertain and difficult to predict. Key risk factors include 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 - July 2025 Business Activity)

In the first two months of 2025-26, the combined GF revenue from city and state-shared sales tax was \$178.9 million, reflecting growth of 9.5% compared to 2024-25.

City Sales Tax: YTD 2025-26 collections were \$137.0 million, representing 11.2% growth compared to 2024-25. The double-digit growth is primarily attributed to the 0.5% increase in the City TPT and Use Tax rates. However, this growth is slightly overstated due to reporting discrepancies in the Other Utilities tax category, which caused an overstatement in the GF and an understatement in the Public Safety Enhancement Fund.

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

- retail: 16.6%
- contracting: -6.6%
- restaurants & bars: 14.2%
- hotel/motel: 3.4%
- telecommunications: -11.9%
- commercial property rentals: 22.9%

State-Shared Sales Tax: YTD 2025-26 collections were \$41.9 million, or 4.3% growth compared to 2024-25.

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

- retail: 6.5%
- contracting: 1.9%
- restaurants & bars: 4.3%
- hotel/motel: -5.2%
- communications: -17.0%

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SUMMARY OF GENERAL FUND REVENUE
(In Thousands of Dollars)

Revenue Source	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Actuals 2024-25	24-25 Act to 23-24 Act % Change	2 Month Actuals 2024-25	2 Month Actuals 2025-26	% Change from PY	Budget 2025-26	25-26 Budget to 24-25 Actual \$ Change	25-26 Budget to 24-25 Actual % Change
Local Taxes												
Primary Property Tax	\$ 182,043	\$ 192,214	\$ 201,050	\$ 206,394	\$ 213,583	3.5%	\$ 30	\$ (342)	-100%+	\$ 222,719	\$ 9,136	4.3%
Sales Taxes ^{1/ 2/}	536,889	627,072	674,528	707,310	705,357	-0.3%	123,174	136,989	11.2% ^{2/}	819,157 ^{1/}	113,800	16.1%
Privilege License Fees	2,915	3,467	3,385	3,469	3,462	-0.2%	354	342	-3.4%	1,838	(1,624)	-46.9%
Other General Fund Excise Taxes	19,148	19,277	19,452	19,575	19,756	0.9%	3,175	3,205	0.9%	19,891	135	0.7%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 126,733	\$ 140,194	10.6%	\$ 1,063,605	\$ 121,447	12.9%
Non Taxes												
Licenses & Permits	2,694	3,022	3,019	2,882	2,823	-2.0%	285	303	6.3%	2,937	114	4.0%
Cable Communications	9,424	8,982	7,979	7,058	6,296	-10.8%	(77)	203	100%+	5,472	(824)	-13.1%
Fines & Forfeitures	9,211	8,109	7,954	8,800	8,921	1.4%	1,540	1,544	0.3%	8,525	(396)	-4.4%
Court Default Fee	1,288	880	885	892	1,027	15.1%	170	137	-19.4%	1,005	(22)	-2.1%
Parks & Libraries	3,790	5,576	6,713	8,824	10,507	19.1%	1,695	1,209	-28.7%	9,078	(1,429)	-13.6%
Planning	1,723	1,904	1,690	1,865	1,811	-2.9%	245	256	4.5%	1,836	25	1.4%
Police	12,637	13,841	13,843	17,277	18,199	5.3%	1,269	1,567	23.5%	17,177	(1,022)	-5.6%
Street Transportation	5,881	4,526	5,375	12,375	6,137	-50.4%	1,710	1,862	8.9%	8,343	2,206	35.9%
Emergency Transportation	34,092	46,481	54,832	62,213	76,410	22.8%	6,908	15,697	100%+	66,974	(9,436)	-12.3%
Hazardous Materials Inspection Fee	1,464	1,299	1,584	1,524	1,431	-6.1%	141	160	13.5%	1,500	69	4.8%
Other Service Charges	15,026	15,882	37,848	52,491	53,100	1.2%	7,678	7,187	-6.4%	44,229	(8,871)	-16.7%
All Others	19,464	21,292	22,177	23,370	24,396	4.4%	3,650	4,672	28.0%	24,230	(166)	-0.7%
Subtotal ^{3/}	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 25,214	\$ 34,797	38.0% ^{3/}	\$ 191,304	\$ (19,753)	-9.4%
State Shared Revenues												
Sales Tax	201,292	229,901	241,813	249,504	253,980	1.8%	40,167	41,882	4.3%	262,745	8,765	3.5%
Income Tax	240,237	213,294	308,183	435,754	351,016	-19.4%	58,503	54,355	-7.1%	328,334	(22,682)	-6.5%
Vehicle License Tax	79,768	78,695	80,593	83,823	87,754	4.7%	14,205	14,450	1.7%	90,871	3,117	3.6%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 112,875	\$ 110,687	-1.9%	\$ 681,950	\$ (10,800)	-1.6%
Subtotal All GF Funds	\$ 1,378,986	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 264,822	\$ 285,678	7.9%	\$ 1,936,860	\$ 90,894	4.9%
Coronavirus Relief Fund	\$ 109,126	\$ -	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	\$ -	\$ -	NA
TOTAL	\$ 1,488,112	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 264,822	\$ 285,678	7.9%	\$ 1,936,860	\$ 90,894	4.9%

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

^{2/} The double-digit growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates starting July 1, 2025.

^{3/} The 38.0% YOY increase in collections is primarily attributed to accounting adjustments and accruals during the first two months of the fiscal year and routinely skew actual collections in the non-tax revenue category.

Change from Prior Year

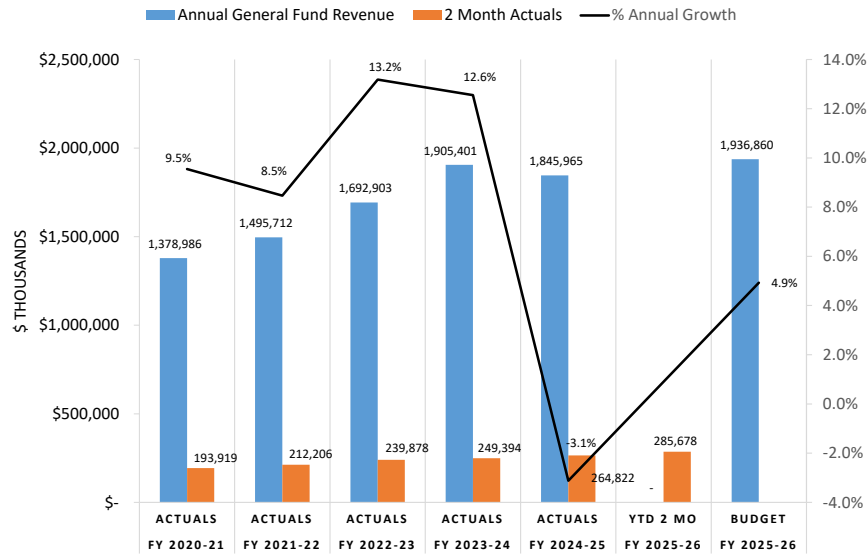
24-25 2 Month Actual Revenue:	\$ 264,822
25-26 2 Month Actual Revenue:	\$ 285,678
Dollars Over/Under Prior Year:	\$ 20,856
Percent Over/Under Prior Year:	7.9%

% Change from Prior Year and Budget

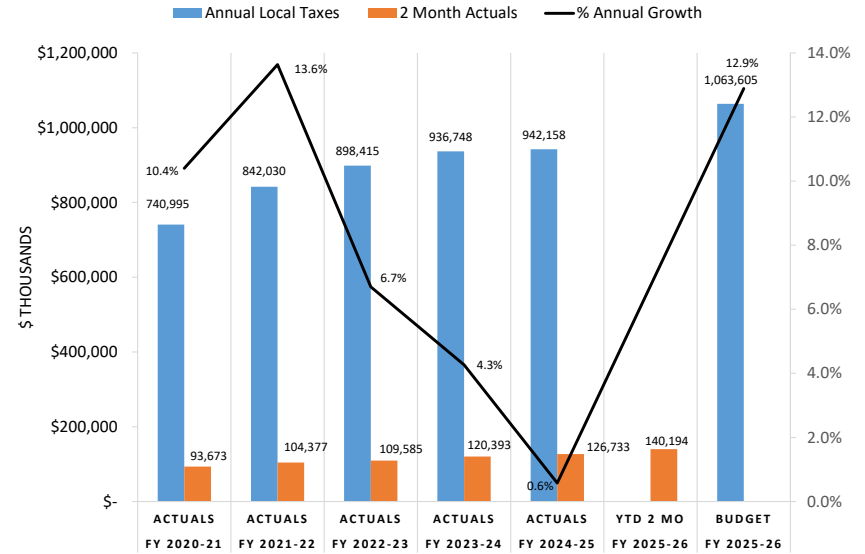
25-26 % Change from Prior Year Actual:	7.9%
25-26 Budget % Change from Prior Year Actual:	4.9%

General Fund Revenue

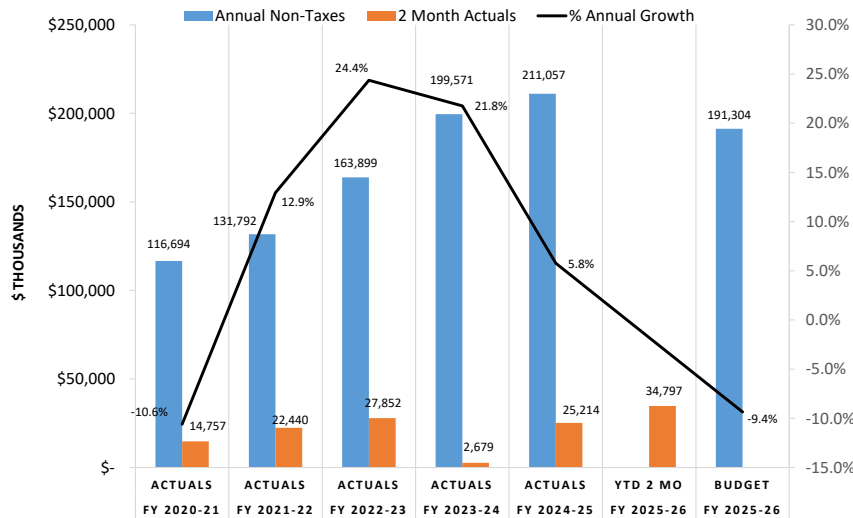
TOTAL GENERAL FUND REVENUE



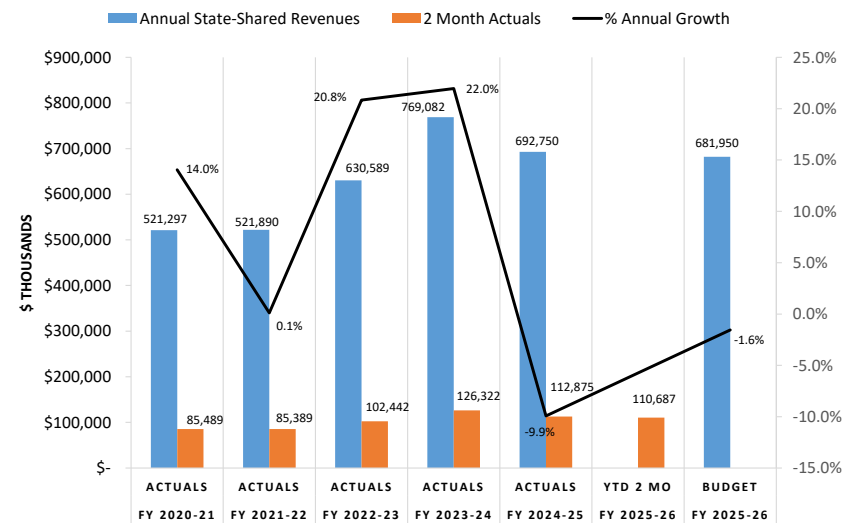
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at two months of \$285.7 million, reflecting a year-over-year (YOY) growth of 7.9%. The FY 2025-26 budget of \$1.94 billion was more than the overall FY 2024-25 actual by 4.9%. The variance is primarily driven by higher city sales tax collections, partially offset by a decline in state-shared income tax revenues.
- Local taxes represent approximately \$1.1 billion, or 54.9% 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 FY 2025-26 city sales tax budget is estimated at \$819.2 million-an increase of 16.1% over the FY 2024-25 actuals. This growth is primarily attributed to a 0.5% increase in the City Transaction Privilege Tax (TPT) and Use Tax rates, effective July 1, 2025.
- Total Non-Tax revenues represent approximately \$191.3 million, or 9.9% of total annual GF revenues. The 38.0% YOY increase in collections is primarily attributed to accounting adjustments and accruals during the first two months of the fiscal year and routinely skew actual collections in the non-tax revenue category.
- State-Shared revenues represent \$682.0 million, or 35.2% of total annual GF collections and are comprised of state sales, income, and vehicle license taxes. State-shared income tax is trending lower than last year (-7.1%), 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 grew by 1.7% in August 2025.

GENERAL FUND SALES TAX BY MONTH
(In Thousands)
(2+10)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July ^{2/}	\$62,100	\$56,887	\$65,231	5.0%	\$65,231	5.0%	\$0	NA
August ^{2/ 3/}	61,074	66,456	71,758	17.5%	71,758	17.5%	0	NA
September	59,182	69,416	0	NA	0	NA	0	NA
October	60,479	68,652	0	NA	0	NA	0	NA
November	58,034	66,196	0	NA	0	NA	0	NA
December	57,974	66,142	0	NA	0	NA	0	NA
January	66,033	72,936	0	NA	0	NA	0	NA
February	56,227	65,112	0	NA	0	NA	0	NA
March	52,188	64,798	0	NA	0	NA	0	NA
April	60,403	73,268	0	NA	0	NA	0	NA
May	58,547	69,397	0	NA	0	NA	0	NA
June	55,301	68,007	0	NA	0	NA	0	NA
Subtotal:	\$707,546	\$807,267	\$136,989	NA	\$136,989	-80.6%	\$0	NA
Year End Adjustments	(2,189)	11,890	0	NA	0	NA	0	NA
TOTAL:	\$705,357	\$819,157	\$136,989	NA	\$136,989	-80.6%	\$0	NA

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

^{2/} July and August's high collection level was due to reporting discrepancies in the Other Utilities tax category, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.

^{3/} August's double-digit growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$136,989
YTD Budget:	123,343
Dollars Over/Under:	\$13,646
Percent Over/Under:	11.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$136,989
YTD Prior Year Actual:	123,174
Dollars Over/Under:	\$13,815
Percent Over/Under:	11.2%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS**

**(2+10)
(000'S)**

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	819	470	922	979	1,057	940	731	649	797	1,321	1,031	940	10,656	10,656	23.4%
(% change from prior year)	31.0%	-30.0%	12.3%	10.3%	46.9%	45.6%	23.7%	29.8%	29.8%	30.6%	27.3%	27.4%	23.4%		
Commercial Property Rental	5,597	6,473	5,359	6,039	6,002	5,850	6,452	5,833	5,643	7,011	6,141	6,528	72,928	72,928	15.0%
(% change from prior year)	10.0%	36.6%	11.0%	18.5%	14.0%	18.0%	9.2%	14.9%	8.5%	10.9%	8.4%	24.3%	15.0%		
Construction Contracting	3,230	3,109	4,513	4,266	4,510	3,784	4,704	3,651	4,090	4,066	4,262	4,245	48,430	48,430	26.5%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	894	956	1,096	1,448	1,979	1,875	1,535	2,049	2,811	3,012	2,198	1,713	21,566	21,566	31.2%
(% change from prior year)	-5.8%	13.8%	31.0%	29.8%	25.5%	32.2%	33.0%	40.6%	40.1%	33.8%	37.6%	38.4%	31.2%		
Job Printing	46	60	100	111	156	105	109	94	110	103	93	87	1,174	1,174	35.0%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Other Utilities ^{1/}	15,331	16,100	12,032	9,702	8,271	6,160	3,931	7,272	6,067	5,790	6,091	6,653	103,400	103,400	2.4%
(% change from prior year)	48.1%	26.0%	5.6%	-10.1%	-8.8%	-8.3%	-13.4%	-15.5%	-3.4%	-3.7%	-9.1%	-14.5%	2.4%		
Penalty & Interest	424	416	279	283	278	345	331	348	457	352	353	257	4,123	4,123	7.6%
(% change from prior year)	38.6%	35.2%	-1.1%	-4.9%	-11.8%	6.7%	8.2%	1.8%	59.3%	-10.4%	-22.4%	19.1%	7.6%		
Publishing	6	6	3	6	5	3	44	12	14	3	23	7	132	132	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Rentals of Personal Property	2,699	3,249	2,940	4,340	3,449	4,253	3,539	3,848	3,283	4,294	3,930	3,603	43,427	43,427	16.5%
(% change from prior year)	-2.0%	23.0%	12.4%	63.8%	12.1%	40.0%	8.3%	25.1%	15.5%	-1.2%	7.7%	8.3%	16.5%		
Residential Property Rental	25	31	(6)	(7)	(6)	(7)	(7)	(4)	(4)	(5)	(5)	(5)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.9%	-101.9%	-101.3%	-100.5%	-102.0%	-100.0%		
Restaurant and Bars	3,209	3,414	3,523	3,898	4,151	3,952	4,190	4,054	4,311	4,830	4,500	4,248	48,280	48,280	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	28,989	34,025	32,812	33,167	33,386	33,704	41,983	33,905	31,506	36,046	35,321	34,174	409,018	409,018	22.7%
(% change from prior year)	5.4%	28.2%	27.3%	23.0%	22.8%	20.1%	23.1%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Telecommunication and Cable TV	745	714	811	787	750	743	783	744	781	914	703	800	9,275	9,275	5.2%
(% change from prior year)	-11.1%	-12.7%	-2.8%	7.3%	9.1%	7.4%	10.2%	10.4%	9.3%	19.7%	9.3%	12.8%	5.2%		
Transportation	2	1	1	1	1	1	1	1	1	1	1	(2)	10	10	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Use Tax	3,214	2,735	2,976	2,266	1,391	2,771	4,338	3,032	3,125	3,275	2,875	2,851	34,849	34,849	26.1%
(% change from prior year)	23.6%	15.1%	32.8%	14.7%	-315.5%	9.4%	19.7%	15.4%	21.7%	6.0%	10.3%	39.4%	26.1%		
Total	65,231	71,758	67,360	67,287	65,379	64,481	72,663	65,487	62,991	71,013	67,517	66,100	807,267	807,267	14.1%
(% change from prior year) ^{2/}	5.0%	17.5%	13.8%	11.3%	12.7%	11.2%	10.0%	16.5%	20.7%	17.6%	15.3%	19.4%	14.1%		

^{1/} July and August's high collection level was due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.

^{2/} August's double-digit growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. The current report reflects July's economic activity.

GASB	11,890	11,890	100%+
Year-End Adjustments	0	0	-100.0%
Total	819,157	819,157	16.1%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
August 2025

Category	2024-25 Actual	2025-26			Actual/Actual		Actual/Budget	
		Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$672	\$882	\$882	\$470	(\$202)	-30.1%	(\$412)	-46.7%
Commercial Property Rental	4,738	5,804	5,804	6,473	1,735	36.6%	669	11.5%
Construction Contracting	2,929	3,607	3,607	3,109	180	6.1%	(498)	-13.8%
Hotel/Motel Lodging	840	1,125	1,125	956	116	13.8%	(169)	-15.0%
Job Printing	89	89	89	60	(29)	-32.6%	(29)	-32.6%
Other Utilities ^{1/}	12,774	12,645	12,645	16,100	3,326	26.0%	3,455	27.3%
Penalty & Interest	307	397	397	416	109	35.5%	19	4.8%
Publishing	5	24	24	6	1	15.4%	(18)	-75.0%
Rentals of Personal Property	2,641	2,962	2,962	3,249	608	23.0%	287	9.7%
Residential Property Rentals	3,636	0	0	31	(3,605)	-99.1%	31	NA
Restaurants & Bars	2,703	3,577	3,577	3,414	711	26.3%	(163)	-4.6%
Retail Sales	26,545	33,734	33,734	34,025	7,480	28.2%	291	0.9%
Telecommunication and Cable TV	817	755	755	714	(103)	-12.6%	(41)	-5.4%
Transportation	0	0	0	1	1	100.0%	1	100.0%
Use	2,376	855	855	2,735	359	15.1%	1,880	219.9%
TOTAL ^{2/}	\$61,074	\$66,456	\$66,456	\$71,759	\$10,685	17.5%	\$5,303	8.0%

^{1/} July and August's high collection level was due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.

^{2/} August's double-digit growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. The current report reflects July's economic activity.

**GENERAL FUND SALES TAX CATEGORY ANALYSIS
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2025-26 ACTUALS COMPARED TO 2024-25
(2+10)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget
Amusements	30.8%	-0.7%	---	---	---	---	---	---	---	---	---	---	23.4%
Commercial Property Rental	10.0%	22.9%	---	---	---	---	---	---	---	---	---	---	15.0%
Construction Contracting	-16.3%	-6.6%	---	---	---	---	---	---	---	---	---	---	26.5%
Hotel/Motel Lodging	-5.8%	3.4%	---	---	---	---	---	---	---	---	---	---	31.2%
Job Printing	-54.5%	-44.2%	---	---	---	---	---	---	---	---	---	---	35.0%
Other Utilities	48.1%	35.9%	---	---	---	---	---	---	---	---	---	---	2.4%
Penalty & Interest	38.6%	37.0%	---	---	---	---	---	---	---	---	---	---	7.6%
Publishing	-25.0%	-9.1%	---	---	---	---	---	---	---	---	---	---	39.3%
Rentals of Personal Property	-2.0%	10.2%	---	---	---	---	---	---	---	---	---	---	16.5%
Residential Property Rentals	-99.4%	-99.3%	---	---	---	---	---	---	---	---	---	---	-100.0%
Restaurants & Bars	3.7%	14.2%	---	---	---	---	---	---	---	---	---	---	23.7%
Retail Sales	5.5%	16.6%	---	---	---	---	---	---	---	---	---	---	22.7%
Telecommunication and Cable TV	-11.2%	-11.9%	---	---	---	---	---	---	---	---	---	---	5.2%
Transportation	100.0%	100.0%	---	---	---	---	---	---	---	---	---	---	14.4%
Use Tax	23.6%	19.6%	---	---	---	---	---	---	---	---	---	---	26.1%
TOTAL ^{1/}	5.0%	11.2%	---	---	---	---	---	---	---	---	---	---	14.1%

^{1/} The double-digit growth in August is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025.

CONVENTION CENTER SALES TAX BY MONTH
(In Thousands)
(2+10)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$6,812	\$6,821	\$6,299	-7.5%	\$6,299	-7.5%	\$0	NA
August ^{2/}	5,647	6,905	6,133	8.6%	6,133	8.6%	0	NA
September	5,904	7,246	0	NA	0	NA	0	NA
October	6,579	7,879	0	NA	0	NA	0	NA
November	8,101	8,694	0	NA	0	NA	0	NA
December	6,652	8,395	0	NA	0	NA	0	NA
January	7,636	8,736	0	NA	0	NA	0	NA
February	6,885	8,179	0	NA	0	NA	0	NA
March	8,088	9,822	0	NA	0	NA	0	NA
April	8,744	10,928	0	NA	0	NA	0	NA
May	7,769	9,655	0	NA	0	NA	0	NA
June	6,556	8,718	0	NA	0	NA	0	NA
Subtotal:	\$85,373	\$101,977	\$12,432	NA	\$12,432	-85.4%	\$0	NA
Year End Adjustment	(321)	1,498	0	NA	0	NA	0	NA
TOTAL:	\$85,052	\$103,475	\$12,432	NA	\$12,432	-85.4%	\$0	NA

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

^{2/} August's growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. The current report reflects July's economic activity.

Actual vs. Budget

YTD Actual Revenue:	\$12,432
YTD Budget:	13,726
Dollars Over/Under:	(\$1,294)
Percent Over/Under:	-9.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$12,432
YTD Prior Year Actual:	12,459
Dollars Over/Under:	(\$27)
Percent Over/Under:	-0.2%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Advertising	218	148	189	323	337	210	398	146	167	224	166	119	2,645	2,645	0.0%
(% change from prior year)	-2.2%	-24.9%	18.1%	-3.6%	-14.7%	2.5%	-5.4%	10.4%	17.8%	5.2%	0.9%	114.0%	0.0%		
Construction Contracting	2,307	2,221	3,224	3,047	3,222	2,703	3,360	2,608	2,922	2,904	3,044	3,031	34,593	34,593	26.7%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	1,443	1,279	1,479	1,953	2,669	2,529	2,071	2,764	3,792	4,063	2,964	2,307	29,313	29,313	9.2%
(% change from prior year)	-6.5%	-6.0%	8.5%	7.2%	3.2%	8.9%	10.4%	15.8%	14.9%	10.9%	13.7%	13.9%	9.2%		
Job Printing	33	43	71	79	112	75	78	67	79	73	66	63	839	839	35.1%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Publishing	4	4	2	4	3	2	32	8	10	2	16	7	94	94	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Restaurant and Bars	2,292	2,438	2,516	2,784	2,965	2,823	2,993	2,896	3,079	3,450	3,215	3,035	34,486	34,486	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Transportation	1	1	0	1	0	1	1	0	0	1	0	1	7	7	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Total	6,299	6,133	7,481	8,192	9,308	8,343	8,931	8,489	10,049	10,718	9,472	8,562	101,977	101,977	19.4%
(% change from prior year)	-7.5%	8.6%	26.7%	24.5%	14.9%	25.4%	17.0%	23.3%	24.2%	22.6%	21.9%	30.0%	19.4%		
											GASB		1,498	1,498	566.7%
											Total		103,475	103,475	20.8%

SPORTS FACILITIES SALES TAX BY MONTH
(In Thousands)
(2+10)

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$1,925	\$2,090	\$1,876	-2.5%	\$1,876	-2.5%	\$0	NA
August	1,621	1,802	1,458	-10.1%	1,458	-10.1%	0	NA
September	1,633	1,724	0	NA	0	NA	0	NA
October	2,027	2,108	0	NA	0	NA	0	NA
November	2,770	2,833	0	NA	0	NA	0	NA
December	2,579	2,772	0	NA	0	NA	0	NA
January	2,227	2,368	0	NA	0	NA	0	NA
February	2,447	2,728	0	NA	0	NA	0	NA
March	3,136	3,550	0	NA	0	NA	0	NA
April	4,188	4,455	0	NA	0	NA	0	NA
May	3,003	3,500	0	NA	0	NA	0	NA
June	2,331	2,753	0	NA	0	NA	0	NA
Subtotal:	\$29,889	\$32,683	\$3,334	NA	\$3,334	-88.8%	\$0	NA
Year End Adjustment	81	127	0	NA	0	NA	0	NA
TOTAL:	\$29,970	\$32,810	\$3,334	-88.9%	\$3,334	-88.9%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$3,334
YTD Budget:	3,892
Dollars Over/Under:	(\$558)
Percent Over/Under:	-14.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$3,334
YTD Prior Year Actual:	3,546
Dollars Over/Under:	(\$212)
Percent Over/Under:	-6.0%

SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Hotel/Motel Lodging	721	639	739	977	1,335	1,265	1,036	1,382	1,896	2,031	1,482	1,153	14,656	14,656	9.2%
(% change from prior year)	-6.5%	-6.0%	8.5%	7.2%	3.2%	8.9%	10.4%	15.8%	14.9%	10.9%	13.7%	13.9%	9.2%		
Short-Term Motor Vehicle Rental	1,154	819	1,040	1,225	1,635	1,567	1,391	1,413	1,756	2,539	1,936	1,552	18,027	18,027	9.5%
(% change from prior year)	0.1%	-12.9%	9.3%	9.8%	10.7%	10.4%	8.0%	12.6%	18.1%	7.8%	13.9%	17.7%	9.5%		
Total	1,876	1,458	1,780	2,202	2,969	2,831	2,427	2,795	3,652	4,570	3,418	2,705	32,683	32,683	9.3%
(% change from prior year)	-2.5%	-10.0%	9.0%	8.6%	7.2%	9.8%	9.0%	14.2%	16.4%	9.1%	13.8%	16.0%	9.3%		
											GASB		127	127	56.8%
											Total		32,810	32,810	6.4%

JET FUEL SALES TAX BY MONTH
(In Thousands)
(2+10)

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$68	\$58	\$49	-27.9%	\$49	-27.9%	\$0	NA
August	24	46	40	66.7%	40	66.7%	0	NA
September	43	46	0	NA	0	NA	0	NA
October	45	43	0	NA	0	NA	0	NA
November	54	53	0	NA	0	NA	0	NA
December	60	53	0	NA	0	NA	0	NA
January	67	53	0	NA	0	NA	0	NA
February	232	223	0	NA	0	NA	0	NA
March	68	76	0	NA	0	NA	0	NA
April	99	123	0	NA	0	NA	0	NA
May	76	61	0	NA	0	NA	0	NA
June	58	49	0	NA	0	NA	0	NA
Subtotal:	\$894	\$884	\$89	NA	\$89	-90.0%	\$0	NA
Year End Adjustment	1	2	0	NA	0	NA	0	NA
TOTAL:	\$895	\$886	\$89	NA	\$89	-90.1%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$89
YTD Budget:	104
Dollars Over/Under:	(\$15)
Percent Over/Under:	-14.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$89
YTD Prior Year Actual:	92
Dollars Over/Under:	(\$3)
Percent Over/Under:	-3.3%

JET FUEL SALES TAXES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Jet Fuel	49	40	42	45	54	56	59	219	79	118	70	53	884	884	-1.1%
(% change from prior year)	-27.5%	63.8%	-0.4%	-0.1%	-0.8%	-6.6%	-12.4%	-5.9%	15.1%	18.6%	-7.1%	-6.0%	-1.1%		
Total	49	40	42	45	54	56	59	219	79	118	70	53	884	884	-1.1%
(% change from prior year)	-27.5%	63.8%	-0.4%	-0.1%	-0.8%	-6.6%	-12.4%	-5.9%	15.1%	18.6%	-7.1%	-6.0%	-1.1%		
											GASB		2	2	100.0%
											Total		886	886	-1.0%

TRANSPORTATION 2050 SALES TAX BY MONTH
(In Thousands)
(2+10)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$31,611	\$29,184	\$29,962	-5.2%	\$29,962	-5.2%	\$0	NA
August ^{2/}	28,991	32,859	33,542	15.7%	33,542	15.7%	0	NA
September	28,930	33,862	0	NA	0	NA	0	NA
October	30,099	35,496	0	NA	0	NA	0	NA
November	30,079	35,482	0	NA	0	NA	0	NA
December	30,707	35,660	0	NA	0	NA	0	NA
January	37,255	41,878	0	NA	0	NA	0	NA
February	28,847	34,898	0	NA	0	NA	0	NA
March	28,043	35,591	0	NA	0	NA	0	NA
April	32,915	40,730	0	NA	0	NA	0	NA
May	31,510	38,505	0	NA	0	NA	0	NA
June	28,827	37,138	0	NA	0	NA	0	NA
Subtotal:	\$367,814	\$431,282	\$63,504	NA	\$63,504	-82.7%	\$0	NA
Year End Adjustment	(2,321)	7,808	0	NA	0	NA	0	NA
TOTAL:	\$365,494	\$439,090	\$63,504	NA	\$63,504	-82.6%	\$0	NA

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

^{2/} August's double-digit growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. The current report reflects July's economic activity.

Actual vs. Budget

YTD Actual Revenue:	\$63,504
YTD Budget:	62,042
Dollars Over/Under:	\$1,462
Percent Over/Under:	2.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$63,504
YTD Prior Year Actual:	60,602
Dollars Over/Under:	\$2,902
Percent Over/Under:	4.8%

TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	412	237	464	492	532	473	368	326	401	664	518	471	5,358	5,358	23.4%
(% change from prior year)	31.0%	-30.0%	12.3%	10.3%	46.9%	45.6%	23.7%	29.8%	29.8%	30.6%	27.3%	27.4%	23.4%		
Commercial Property Rental	2,598	3,034	2,529	2,850	2,832	2,761	3,045	2,753	2,663	3,309	2,898	3,079	34,351	34,351	16.5%
(% change from prior year)	9.2%	37.7%	12.6%	20.2%	15.6%	19.7%	10.9%	16.9%	10.0%	12.5%	10.1%	26.2%	16.5%		
Construction Contracting	2,784	2,680	3,890	3,678	3,888	3,262	4,054	3,147	3,526	3,505	3,674	3,639	41,727	41,727	26.6%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	450	481	551	728	995	943	772	1,030	1,414	1,515	1,105	860	10,844	10,844	31.2%
(% change from prior year)	-5.8%	13.8%	31.0%	29.8%	25.5%	32.2%	33.0%	40.6%	40.1%	33.8%	37.6%	38.4%	31.2%		
Job Printing	39	52	86	96	135	90	94	81	95	88	80	76	1,012	1,012	35.1%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Publishing	5	5	3	5	4	3	38	10	12	3	20	6	114	114	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Rentals of Personal Property	1,357	1,634	1,478	2,182	1,735	2,139	1,780	1,935	1,651	2,159	1,976	1,811	21,837	21,837	16.5%
(% change from prior year)	-2.0%	23.0%	12.4%	63.8%	12.1%	40.0%	8.3%	25.1%	15.5%	-1.2%	7.7%	8.3%	16.5%		
Residential Property Rental	12	15	(3)	(3)	(3)	(3)	(4)	(2)	(2)	(2)	(2)	(3)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.9%	-101.9%	-101.3%	-100.5%	-102.0%	-100.0%		
Restaurant and Bars	2,766	2,942	3,036	3,360	3,578	3,407	3,611	3,495	3,716	4,164	3,879	3,663	41,617	41,617	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	14,022	16,572	15,954	16,127	16,234	16,389	20,414	16,486	15,320	17,527	17,175	16,617	198,837	198,837	23.1%
(% change from prior year)	5.1%	28.8%	27.6%	23.3%	23.0%	21.0%	23.9%	24.5%	26.7%	24.6%	24.6%	25.0%	23.1%		
Transportation	1	1	0	1	1	1	1	1	1	1	0	(1)	8	8	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Use Tax	1,381	1,260	1,382	1,052	646	1,287	2,014	1,408	1,451	1,521	1,335	1,323	16,060	16,060	26.0%
(% change from prior year)	11.8%	17.9%	34.2%	14.7%	-254.2%	9.9%	16.2%	15.1%	22.0%	3.1%	12.8%	41.0%	26.0%		
Total	25,828	28,913	29,371	30,568	30,575	30,750	36,187	30,670	30,246	34,453	32,658	31,547	371,766	371,766	17.2%
(% change from prior year)	-5.2%	15.7%	17.8%	17.8%	17.9%	16.2%	12.7%	23.3%	25.1%	21.4%	20.2%	26.8%	17.2%		

GASB	6,730	6,730	436.4%
Total	378,496	378,496	22.2%

TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	66	38	74	79	85	76	59	52	64	106	83	76	858	858	23.4%
(% change from prior year)	31.0%	-30.0%	12.3%	10.3%	46.9%	45.6%	23.7%	29.8%	29.8%	30.6%	27.3%	27.4%	23.4%		
Commercial Property Rental	415	486	405	456	454	442	488	441	426	530	464	492	5,499	5,499	16.5%
(% change from prior year)	9.0%	37.6%	12.6%	20.2%	15.6%	19.7%	10.9%	17.0%	10.1%	12.5%	10.1%	26.2%	16.5%		
Construction Contracting	446	429	623	589	622	522	649	504	564	561	588	583	6,680	6,680	26.6%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	72	77	88	117	159	151	124	165	226	242	177	138	1,736	1,736	31.2%
(% change from prior year)	-5.8%	13.8%	31.0%	29.8%	25.5%	32.2%	33.0%	40.6%	40.1%	33.8%	37.6%	38.4%	31.2%		
Job Printing	6	8	14	15	22	14	15	13	15	14	13	13	162	162	35.1%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Publishing	1	1	0	1	1	0	6	2	2	0	3	1	18	18	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Rentals of Personal Property	217	262	237	349	278	342	285	310	264	346	316	290	3,496	3,496	16.5%
(% change from prior year)	-2.0%	23.0%	12.4%	63.8%	12.1%	40.0%	8.3%	25.1%	15.5%	-1.2%	7.7%	8.3%	16.5%		
Residential Property Rental	2	2	0	(1)	0	(1)	(1)	0	0	0	0	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.9%	-101.9%	-101.3%	-100.5%	-102.0%	-100.0%		
Restaurant and Bars	443	471	486	538	573	545	578	559	595	667	621	587	6,663	6,663	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	2,245	2,653	2,554	2,582	2,599	2,624	3,268	2,639	2,453	2,806	2,750	2,660	31,833	31,833	23.1%
(% change from prior year)	5.1%	28.8%	27.6%	23.3%	23.0%	21.0%	23.9%	24.5%	26.7%	24.6%	24.6%	25.0%	23.1%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Use Tax	221	202	221	168	103	206	322	225	232	243	214	214	2,571	2,571	26.0%
(% change from prior year)	11.8%	17.9%	34.2%	14.7%	-254.2%	9.5%	16.2%	15.1%	22.0%	3.2%	12.8%	41.0%	26.0%		
Total	4,134	4,629	4,702	4,894	4,895	4,923	5,794	4,910	4,842	5,516	5,229	5,049	59,517	59,517	17.2%
(% change from prior year)	-5.2%	15.7%	17.8%	17.8%	17.9%	16.2%	12.7%	23.3%	25.1%	21.4%	20.2%	26.8%	17.2%		

GASB	1,078	1,078	436.9%
Total	60,595	60,595	22.2%

PARKS & PRESERVES SALES TAX BY MONTH
(In Thousands)
(2+10)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$0	NA
August ^{2/}	4,242	4,794	4,900	15.5%	4,900	15.5%	0	NA
September	4,225	4,949	0	NA	0	NA	0	NA
October	4,392	5,179	0	NA	0	NA	0	NA
November	4,390	5,178	0	NA	0	NA	0	NA
December	4,500	5,207	0	NA	0	NA	0	NA
January	5,447	6,127	0	NA	0	NA	0	NA
February	4,215	5,100	0	NA	0	NA	0	NA
March	4,097	5,195	0	NA	0	NA	0	NA
April	4,802	5,941	0	NA	0	NA	0	NA
May	4,610	5,619	0	NA	0	NA	0	NA
June	4,222	5,419	0	NA	0	NA	0	NA
Subtotal:	\$53,751	\$62,990	\$9,312	NA	\$9,312	-82.7%	\$0	NA
Year End Adjustment	(333)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$9,312	NA	\$9,312	-82.6%	\$0	NA

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

^{2/} August's double-digit growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. The current report reflects July's economic activity.

Actual vs. Budget

YTD Actual Revenue:	\$9,312
YTD Budget:	9,076
Dollars Over/Under:	\$236
Percent Over/Under:	2.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$9,312
YTD Prior Year Actual:	8,850
Dollars Over/Under:	\$462
Percent Over/Under:	5.2%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	41	24	46	49	53	47	37	32	40	66	52	46	533	533	23.4%
(% change from prior year)	31.0%	-30.0%	12.3%	10.3%	46.9%	45.6%	23.7%	29.8%	29.8%	30.6%	27.3%	27.4%	23.4%		
Commercial Property Rental	259	302	251	283	282	274	303	274	265	329	288	306	3,416	3,416	16.5%
(% change from prior year)	9.4%	37.7%	12.6%	20.2%	15.6%	19.7%	10.8%	16.9%	10.0%	12.5%	10.0%	26.2%	16.5%		
Construction Contracting	277	266	387	366	387	324	403	313	351	348	365	364	4,151	4,151	26.7%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	45	48	55	72	99	94	77	102	141	151	110	84	1,078	1,078	31.2%
(% change from prior year)	-5.8%	13.8%	31.0%	29.8%	25.5%	32.2%	33.0%	40.6%	40.1%	33.8%	37.6%	38.4%	31.2%		
Job Printing	4	5	9	9	13	9	9	8	9	9	8	9	101	101	35.1%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Publishing	1	1	0	1	0	0	4	1	1	0	2	0	11	11	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Rentals of Personal Property	135	162	147	217	172	213	177	192	164	215	197	180	2,171	2,171	16.5%
(% change from prior year)	-2.0%	23.0%	12.4%	63.8%	12.1%	40.0%	8.3%	25.1%	15.5%	-1.2%	7.7%	8.3%	16.5%		
Residential Property Rental	1	2	0	0	0	0	0	0	0	0	0	(3)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.9%	-101.9%	-101.3%	-100.5%	-102.0%	-100.0%		
Restaurant and Bars	275	293	302	334	356	339	359	347	369	414	386	364	4,138	4,138	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	1,449	1,701	1,641	1,658	1,669	1,685	2,099	1,695	1,575	1,802	1,766	1,710	20,450	20,450	22.7%
(% change from prior year)	5.4%	28.2%	27.3%	23.0%	22.8%	20.1%	23.1%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Use Tax	161	137	149	113	70	139	217	152	156	164	144	140	1,742	1,742	26.1%
(% change from prior year)	23.6%	15.1%	32.8%	14.7%	-315.5%	9.4%	19.7%	15.4%	21.7%	6.0%	10.3%	39.4%	26.1%		
Total	2,647	2,940	2,986	3,103	3,101	3,124	3,684	3,117	3,071	3,498	3,317	3,204	37,792	37,792	17.2%
(% change from prior year)	-4.3%	15.5%	17.8%	17.8%	17.7%	15.7%	12.7%	23.3%	25.0%	21.4%	19.9%	26.4%	17.2%		

GASB	608	608	404.3%
Total	38,400	38,400	21.7%

PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	27	16	31	33	35	31	24	22	27	44	34	31	355	355	23.4%
(% change from prior year)	31.0%	-30.0%	12.3%	10.3%	46.9%	45.6%	23.7%	29.8%	29.8%	30.6%	27.3%	27.4%	23.4%		
Commercial Property Rental	172	201	168	189	188	183	202	182	177	219	192	204	2,277	2,277	16.5%
(% change from prior year)	9.4%	37.7%	12.6%	20.2%	15.6%	19.7%	10.8%	16.9%	10.0%	12.5%	10.0%	26.2%	16.5%		
Construction Contracting	185	178	258	244	258	216	269	209	234	232	244	241	2,768	2,768	26.7%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	30	32	37	48	66	63	51	68	94	100	73	57	719	719	31.2%
(% change from prior year)	-5.8%	13.8%	31.0%	29.8%	25.5%	32.2%	33.0%	40.6%	40.1%	33.8%	37.6%	38.4%	31.2%		
Job Printing	3	3	6	6	9	6	6	5	6	6	5	6	67	67	35.1%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Publishing	0	0	0	0	0	0	3	1	1	0	1	2	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Rentals of Personal Property	90	108	98	145	115	142	118	128	109	143	131	121	1,448	1,448	16.5%
(% change from prior year)	-2.0%	23.0%	12.4%	63.8%	12.1%	40.0%	8.3%	25.1%	15.5%	-1.2%	7.7%	8.3%	16.5%		
Residential Property Rental	1	1	0	0	0	0	0	0	0	0	0	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.9%	-101.9%	-101.3%	-100.5%	-102.0%	-100.0%		
Restaurant and Bars	183	195	201	223	237	226	239	232	246	276	257	244	2,759	2,759	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	966	1,134	1,094	1,106	1,113	1,124	1,400	1,130	1,050	1,202	1,177	1,139	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.2%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Use Tax	107	91	99	76	46	92	145	101	104	109	96	96	1,162	1,162	26.1%
(% change from prior year)	23.6%	15.1%	32.8%	14.7%	-315.5%	9.4%	19.7%	15.4%	21.7%	6.0%	10.3%	39.4%	26.1%		
Total	1,765	1,960	1,991	2,069	2,067	2,083	2,456	2,078	2,048	2,332	2,211	2,138	25,198	25,198	17.2%
(% change from prior year)	-4.3%	15.5%	17.8%	17.8%	17.7%	15.7%	12.7%	23.3%	25.0%	21.4%	19.9%	26.4%	17.2%		

GASB	405	405	404.5%
Total	25,603	25,603	21.7%

NEIGHBORHOOD PROTECTION SALES TAX BY MONTH
(In Thousands)
(2+10)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$0	NA
August ^{2/}	4,242	4,793	4,900	15.5%	4,900	15.5%	0	NA
September	4,224	4,949	0	NA	0	NA	0	NA
October	4,392	5,180	0	NA	0	NA	0	NA
November	4,392	5,178	0	NA	0	NA	0	NA
December	4,500	5,211	0	NA	0	NA	0	NA
January	5,448	6,128	0	NA	0	NA	0	NA
February	4,216	5,097	0	NA	0	NA	0	NA
March	4,097	5,194	0	NA	0	NA	0	NA
April	4,802	5,942	0	NA	0	NA	0	NA
May	4,610	5,619	0	NA	0	NA	0	NA
June	4,223	5,418	0	NA	0	NA	0	NA
Subtotal:	\$53,754	\$62,990	\$9,312	NA	\$9,312	-82.7%	\$0	NA
Year End Adjustment	(336)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$9,312	NA	\$9,312	-82.6%	\$0	NA

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

^{2/} August's double-digit growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. The current report reflects July's economic activity.

Actual vs. Budget

YTD Actual Revenue:	\$9,312
YTD Budget:	9,075
Dollars Over/Under:	\$237
Percent Over/Under:	2.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$9,312
YTD Prior Year Actual:	8,850
Dollars Over/Under:	\$462
Percent Over/Under:	5.2%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	3	2	4	4	4	4	3	3	3	6	4	4	44	44	23.4%
(% change from prior year)	31.0%	-30.0%	12.3%	10.3%	46.9%	45.6%	23.7%	29.8%	29.8%	30.6%	27.3%	27.4%	23.4%		
Commercial Property Rental	22	25	21	24	23	23	25	23	22	27	24	26	285	285	16.5%
(% change from prior year)	9.4%	37.7%	12.6%	20.2%	15.6%	19.7%	10.8%	16.9%	10.0%	12.5%	10.0%	26.2%	16.5%		
Construction Contracting	23	22	32	30	32	27	34	26	29	29	30	32	346	346	26.5%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	4	4	5	6	8	8	6	9	12	13	9	6	90	90	31.2%
(% change from prior year)	-5.8%	13.8%	31.0%	29.8%	25.5%	32.2%	33.0%	40.6%	40.1%	33.8%	37.6%	38.4%	31.2%		
Job Printing	0	0	1	1	1	1	1	1	1	1	1	(1)	8	8	35.0%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Publishing	0	0	0	0	0	0	0	0	0	0	0	1	1	1	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Rentals of Personal Property	11	14	12	18	14	18	15	16	14	18	16	15	181	181	16.5%
(% change from prior year)	-2.0%	23.0%	12.4%	63.8%	12.1%	40.0%	8.3%	25.1%	15.5%	-1.2%	7.7%	8.3%	16.5%		
Residential Property Rental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.9%	-101.9%	-101.3%	-100.5%	-102.0%	-100.0%		
Restaurant and Bars	23	24	25	28	30	28	30	29	31	35	32	30	345	345	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	121	142	137	138	139	140	175	141	131	150	147	144	1,705	1,705	22.7%
(% change from prior year)	5.4%	28.2%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Use Tax	13	11	12	9	6	12	18	13	13	14	12	12	145	145	26.1%
(% change from prior year)	23.6%	15.1%	32.8%	14.7%	-315.4%	9.4%	19.6%	15.4%	21.7%	6.0%	10.3%	39.4%	26.1%		
Total	221	245	249	259	259	260	307	260	256	292	277	266	3,151	3,151	17.2%
(% change from prior year)	-4.3%	15.5%	17.8%	17.8%	17.7%	15.7%	12.7%	23.3%	25.0%	21.4%	19.9%	26.4%	17.2%		
											GASB		51	51	98.1%
											Total		3,202	3,202	19.9%

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	17	10	19	20	22	20	15	14	17	28	21	19	222	222	23.4%
(% change from prior year)	31.0%	-30.0%	12.3%	10.3%	46.9%	45.6%	23.7%	29.8%	29.8%	30.6%	27.3%	27.4%	23.4%		
Commercial Property Rental	108	126	105	118	117	114	126	114	110	137	120	128	1,423	1,423	16.5%
(% change from prior year)	9.4%	37.7%	12.6%	20.2%	15.6%	19.7%	10.8%	16.9%	10.0%	12.5%	10.0%	26.2%	16.5%		
Construction Contracting	115	111	161	152	161	135	168	130	146	145	152	153	1,729	1,729	26.7%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	19	20	23	30	41	39	32	43	59	63	46	34	449	449	31.2%
(% change from prior year)	-5.8%	13.8%	31.0%	29.8%	25.5%	32.2%	33.0%	40.6%	40.1%	33.8%	37.6%	38.4%	31.2%		
Job Printing	2	2	4	4	6	4	4	3	4	4	3	2	42	42	35.1%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Publishing	0	0	0	0	0	0	2	0	0	0	1	2	5	5	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Rentals of Personal Property	56	68	61	90	72	89	74	80	68	89	82	76	905	905	16.5%
(% change from prior year)	-2.0%	23.0%	12.4%	63.8%	12.1%	40.0%	8.3%	25.1%	15.5%	-1.2%	7.7%	8.3%	16.5%		
Residential Property Rental	1	1	0	0	0	0	0	0	0	0	0	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.9%	-101.9%	-101.3%	-100.5%	-102.0%	-100.0%		
Restaurant and Bars	115	122	126	139	148	141	150	145	154	172	161	151	1,724	1,724	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	604	709	683	691	695	702	875	706	656	751	736	712	8,520	8,520	22.7%
(% change from prior year)	5.4%	28.2%	27.3%	23.0%	22.8%	20.1%	23.1%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Use Tax	67	57	62	47	29	58	90	63	65	68	60	60	726	726	26.1%
(% change from prior year)	23.6%	15.1%	32.8%	14.7%	-315.5%	9.4%	19.7%	15.4%	21.7%	6.0%	10.3%	39.4%	26.1%		
Total	1,103	1,225	1,244	1,293	1,292	1,301	1,535	1,299	1,280	1,457	1,382	1,334	15,745	15,745	17.2%
(% change from prior year)	-4.3%	15.5%	17.8%	17.8%	17.7%	15.7%	12.7%	23.3%	25.0%	21.4%	19.9%	26.4%	17.2%		

GASB	253	253	401.2%
Total	15,998	15,998	21.7%

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	48	27	54	57	62	55	43	38	47	77	60	54	622	622	23.4%
(% change from prior year)	31.0%	-30.0%	12.3%	10.3%	46.9%	45.6%	23.7%	29.8%	29.8%	30.6%	27.3%	27.4%	23.4%		
Commercial Property Rental	302	352	293	331	329	320	353	319	309	384	336	357	3,985	3,985	16.5%
(% change from prior year)	9.4%	37.7%	12.6%	20.2%	15.6%	19.7%	10.8%	16.9%	10.0%	12.5%	10.0%	26.2%	16.5%		
Construction Contracting	323	311	451	427	451	378	470	365	409	407	426	425	4,843	4,843	26.7%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	52	56	64	84	115	109	90	120	164	176	128	100	1,258	1,258	31.2%
(% change from prior year)	-5.8%	13.8%	31.0%	29.8%	25.5%	32.2%	33.0%	40.6%	40.1%	33.8%	37.6%	38.4%	31.2%		
Job Printing	5	6	10	11	16	10	11	9	11	10	9	9	117	117	35.1%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Publishing	1	1	0	1	0	0	4	1	1	0	2	2	13	13	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Rentals of Personal Property	157	190	172	253	201	248	206	225	192	251	229	209	2,533	2,533	16.5%
(% change from prior year)	-2.0%	23.0%	12.4%	63.8%	12.1%	40.0%	8.3%	25.1%	15.5%	-1.2%	7.7%	8.3%	16.5%		
Residential Property Rental	1	2	0	0	0	0	0	0	0	0	0	(3)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.9%	-101.9%	-101.3%	-100.5%	-102.0%	-100.0%		
Restaurant and Bars	321	341	352	390	415	395	419	405	431	483	450	426	4,828	4,828	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	1,691	1,985	1,914	1,935	1,948	1,966	2,449	1,978	1,838	2,103	2,060	1,993	23,860	23,860	22.7%
(% change from prior year)	5.4%	28.2%	27.3%	23.0%	22.8%	20.1%	23.1%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Use Tax	187	160	174	132	81	162	253	177	182	191	168	166	2,033	2,033	26.1%
(% change from prior year)	23.6%	15.1%	32.8%	14.7%	-315.5%	9.4%	19.7%	15.4%	21.7%	6.0%	10.3%	39.4%	26.1%		
Total	3,088	3,430	3,484	3,620	3,618	3,645	4,298	3,637	3,583	4,081	3,870	3,740	44,094	44,094	17.2%
(% change from prior year)	-4.3%	15.5%	17.8%	17.8%	17.7%	15.7%	12.7%	23.3%	25.0%	21.4%	19.9%	26.4%	17.2%		

GASB	709	709	401.7%
Total	44,803	44,803	21.7%

CAPITAL CONSTRUCTION SALES TAX BY MONTH
(In Thousands)
(2+10)

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$621	\$580	\$552	-11.1%	\$552	-11.1%	\$0	NA
August	606	559	529	-12.7%	529	-12.7%	0	NA
September	618	567	0	NA	0	NA	0	NA
October	543	581	0	NA	0	NA	0	NA
November	509	564	0	NA	0	NA	0	NA
December	513	550	0	NA	0	NA	0	NA
January	526	587	0	NA	0	NA	0	NA
February	499	553	0	NA	0	NA	0	NA
March	530	573	0	NA	0	NA	0	NA
April	565	663	0	NA	0	NA	0	NA
May	477	583	0	NA	0	NA	0	NA
June	525	510	0	NA	0	NA	0	NA
Subtotal:	\$6,532	\$6,870	\$1,081	NA	\$1,081	-83.5%	\$0	NA
Year End Adjustment	(105)	50	0	NA	0	NA	0	NA
TOTAL:	\$6,427	\$6,920	\$1,081	NA	\$1,081	-83.2%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$1,081
YTD Budget:	1,139
Dollars Over/Under:	(\$58)
Percent Over/Under:	-5.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$1,081
YTD Prior Year Actual:	1,227
Dollars Over/Under:	(\$146)
Percent Over/Under:	-11.9%

CAPITAL CONSTRUCTION SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Telecommunication and Cable TV	552	529	601	583	555	550	580	551	579	677	521	592	6,870	6,870	5.2%
(% change from prior year)	-11.1%	-12.7%	-2.8%	7.3%	9.1%	7.4%	10.2%	10.4%	9.3%	19.7%	9.3%	12.8%	5.2%		
Total	552	529	601	583	555	550	580	551	579	677	521	592	6,870	6,870	5.2%
(% change from prior year)	-11.1%	-12.7%	-2.8%	7.3%	9.1%	7.4%	10.2%	10.4%	9.3%	19.7%	9.3%	12.8%	5.2%		
													GASB	50	147.6%
													Total	6,920	7.7%

PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH
(In Thousands)
(2+10)

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July ^{1/}	\$3,092	\$3,221	(\$3,521)	-213.9%	(\$3,521)	NA	\$0	NA
August	3,849	2,373	(716)	-118.6%	(716)	NA	0	NA
September	3,923	2,435	0	NA	0	NA	0	NA
October	3,907	3,819	0	NA	0	NA	0	NA
November	3,369	3,113	0	NA	0	NA	0	NA
December	2,413	2,422	0	NA	0	NA	0	NA
January	2,107	4,768	0	NA	0	NA	0	NA
February	2,587	2,603	0	NA	0	NA	0	NA
March	2,453	2,655	0	NA	0	NA	0	NA
April	2,156	2,482	0	NA	0	NA	0	NA
May	2,471	2,569	0	NA	0	NA	0	NA
June	2,576	2,807	0	NA	0	NA	0	NA
Subtotal:	\$34,903	\$35,268	(\$4,237)	NA	(\$4,237)	NA	\$0	NA
Year End Adjustment	313	42	0	NA	0	NA	0	NA
TOTAL:	\$35,216	\$35,310	(\$4,237)	NA	(\$4,237)	NA	\$0	NA

^{1/} July and August's negative collection level was due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.

Actual vs. Budget

YTD Actual Revenue:	(\$4,237)
YTD Budget:	5,594
Dollars Over/Under:	(\$9,831)
Percent Over/Under:	-175.7%

Actual vs. Prior Year

YTD Actual Revenue:	(\$4,237)
YTD Prior Year Actual:	6,941
Dollars Over/Under:	(\$11,178)
Percent Over/Under:	-161.0%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Other Utilities ^{1/}	(1,338)	(272)	1,344	1,998	1,654	1,242	2,279	1,288	1,358	1,166	1,310	1,373	13,402	13,402	1.0%
(% change from prior year)	-213.9%	-118.6%	-9.8%	34.6%	29.2%	35.4%	184.7%	31.0%	45.7%	42.4%	39.5%	40.1%	1.0%		
Total	(1,338)	(272)	1,344	1,998	1,654	1,242	2,279	1,288	1,358	1,166	1,310	1,373	13,402	13,402	1.0%
(% change from prior year)	-213.9%	-118.6%	-9.8%	34.6%	29.2%	35.4%	184.7%	31.0%	45.7%	42.4%	39.5%	40.1%	1.0%		
^{1/} July and August's negative collection level was due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.											GASB	16	16	-86.6%	
											Total	13,418	13,418	0.1%	

PUBLIC SAFETY ENHANCEMENT - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Other Utilities ^{1/}	(2,183)	(444)	2,193	3,260	2,699	2,027	3,719	2,102	2,216	1,903	2,137	2,237	21,866	21,866	1.0%
(% change from prior year)	-213.9%	-118.6%	-9.8%	34.6%	29.2%	35.4%	184.7%	31.0%	45.7%	42.4%	39.5%	40.1%	1.0%		
Total	(2,183)	(444)	2,193	3,260	2,699	2,027	3,719	2,102	2,216	1,903	2,137	2,237	21,866	21,866	1.0%
(% change from prior year)	-213.9%	-118.6%	-9.8%	34.6%	29.2%	35.4%	184.7%	31.0%	45.7%	42.4%	39.5%	40.1%	1.0%		

^{1/} July and August's negative collection level was due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.

GASB	26	26	-86.6%
Total	21,892	21,892	0.1%

2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH
(In Thousands)
(2+10)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$9,215	\$8,564	\$8,824	-4.2%	\$8,824	-4.2%	\$0	NA
August ^{2/}	8,485	9,585	9,800	15.5%	9,800	15.5%	0	NA
September	8,449	9,896	0	NA	0	NA	0	NA
October	8,784	10,360	0	NA	0	NA	0	NA
November	8,781	10,357	0	NA	0	NA	0	NA
December	8,999	10,413	0	NA	0	NA	0	NA
January	10,895	12,255	0	NA	0	NA	0	NA
February	8,430	10,196	0	NA	0	NA	0	NA
March	8,194	10,390	0	NA	0	NA	0	NA
April	9,605	11,886	0	NA	0	NA	0	NA
May	9,220	11,240	0	NA	0	NA	0	NA
June	8,446	10,838	0	NA	0	NA	0	NA
Subtotal:	\$107,503	\$125,980	\$18,624	NA	\$18,624	-82.7%	\$0	NA
Year End Adjustment	(669)	2,026	0	NA	0	NA	0	NA
TOTAL:	\$106,834	\$128,006	\$18,624	NA	\$18,624	-82.6%	\$0	NA

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

^{2/} August's double-digit growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. The current report reflects July's economic activity.

Actual vs. Budget

YTD Actual Revenue:	\$18,624
YTD Budget:	18,149
Dollars Over/Under:	\$475
Percent Over/Under:	2.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$18,624
YTD Prior Year Actual:	17,700
Dollars Over/Under:	\$924
Percent Over/Under:	5.2%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	27	16	31	33	35	31	24	22	27	44	34	31	355	355	23.4%
(% change from prior year)	31.0%	-30.0%	12.3%	10.3%	46.9%	45.6%	23.7%	29.8%	29.8%	30.6%	27.3%	27.4%	23.4%		
Commercial Property Rental	172	201	168	189	188	183	202	182	177	219	192	204	2,277	2,277	16.5%
(% change from prior year)	9.4%	37.7%	12.6%	20.2%	15.6%	19.7%	10.8%	16.9%	10.0%	12.5%	10.0%	26.2%	16.5%		
Construction Contracting	185	178	258	244	258	216	269	209	234	232	244	241	2,768	2,768	26.7%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	30	32	37	48	66	63	51	68	94	100	73	57	719	719	31.2%
(% change from prior year)	-5.8%	13.8%	31.0%	29.8%	25.5%	32.2%	33.0%	40.6%	40.1%	33.8%	37.6%	38.4%	31.2%		
Job Printing	3	3	6	6	9	6	6	5	6	6	5	6	67	67	35.1%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Publishing	0	0	0	0	0	0	3	1	1	0	1	2	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Rentals of Personal Property	90	108	98	145	115	142	118	128	109	143	131	121	1,448	1,448	16.5%
(% change from prior year)	-2.0%	23.0%	12.4%	63.8%	12.1%	40.0%	8.3%	25.1%	15.5%	-1.2%	7.7%	8.3%	16.5%		
Residential Property Rental	1	1	0	0	0	0	0	0	0	0	0	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.9%	-101.9%	-101.3%	-100.5%	-102.0%	-100.0%		
Restaurant and Bars	183	195	201	223	237	226	239	232	246	276	257	244	2,759	2,759	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	966	1,134	1,094	1,106	1,113	1,124	1,400	1,130	1,050	1,202	1,177	1,139	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.2%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Use Tax	107	91	99	76	46	92	145	101	104	109	96	96	1,162	1,162	26.1%
(% change from prior year)	23.6%	15.1%	32.8%	14.7%	-315.5%	9.4%	19.7%	15.4%	21.7%	6.0%	10.3%	39.4%	26.1%		
Total	1,765	1,960	1,991	2,069	2,067	2,083	2,456	2,078	2,048	2,332	2,211	2,138	25,198	25,198	17.2%
(% change from prior year)	-4.3%	15.5%	17.8%	17.8%	17.7%	15.7%	12.7%	23.3%	25.0%	21.4%	19.9%	26.4%	17.2%		

GASB	405	405	404.5%
Total	25,603	25,603	21.7%

PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(2+10)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	109	63	123	131	141	125	97	87	106	176	137	126	1,421	1,421	23.4%
(% change from prior year)	31.0%	-30.0%	12.3%	10.3%	46.9%	45.6%	23.7%	29.8%	29.8%	30.6%	27.3%	27.4%	23.4%		
Commercial Property Rental	690	805	671	756	751	732	807	730	706	877	768	816	9,109	9,109	16.5%
(% change from prior year)	9.4%	37.7%	12.6%	20.2%	15.6%	19.7%	10.8%	16.9%	10.0%	12.5%	10.0%	26.2%	16.5%		
Construction Contracting	738	711	1,032	975	1,031	865	1,075	834	935	929	974	971	11,070	11,070	26.7%
(% change from prior year)	-16.3%	6.1%	37.3%	44.1%	18.7%	51.2%	16.8%	30.0%	35.8%	40.7%	26.1%	50.6%	26.5%		
Hotel/Motel Lodging	119	128	146	193	264	250	205	273	375	402	293	227	2,875	2,875	31.2%
(% change from prior year)	-5.8%	13.8%	31.0%	29.8%	25.5%	32.2%	33.0%	40.6%	40.1%	33.8%	37.6%	38.4%	31.2%		
Job Printing	10	14	23	25	36	24	25	22	25	23	21	20	268	268	35.1%
(% change from prior year)	-54.9%	-32.7%	52.7%	52.9%	32.4%	45.6%	74.3%	52.3%	93.5%	68.6%	62.5%	68.8%	35.0%		
Publishing	1	1	1	1	1	1	10	3	3	1	5	2	30	30	39.3%
(% change from prior year)	-27.0%	32.5%	61.7%	70.4%	63.0%	80.6%	-8.9%	56.4%	439.9%	101.8%	385.6%	7.3%	39.3%		
Rentals of Personal Property	360	433	392	579	460	567	472	513	438	573	524	479	5,790	5,790	16.5%
(% change from prior year)	-2.0%	23.0%	12.4%	63.8%	12.1%	40.0%	8.3%	25.1%	15.5%	-1.2%	7.7%	8.3%	16.5%		
Residential Property Rental	3	4	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	2	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.2%	-100.9%	-101.9%	-101.3%	-100.5%	-102.0%	-100.0%		
Restaurant and Bars	734	780	805	891	949	903	958	927	985	1,104	1,029	970	11,035	11,035	23.7%
(% change from prior year)	3.7%	26.3%	26.7%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	3,865	4,537	4,375	4,422	4,451	4,494	5,598	4,521	4,201	4,806	4,709	4,556	54,535	54,535	22.7%
(% change from prior year)	5.4%	28.2%	27.3%	23.0%	22.8%	20.1%	23.1%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	2	2	2	14.4%
(% change from prior year)	259.5%	81.3%	-12.3%	-28.1%	0.4%	-36.8%	86.2%	72.7%	-18.7%	89.4%	-14.1%	-36.6%	14.4%		
Use Tax	428	365	397	302	186	370	578	404	417	437	383	379	4,646	4,646	26.1%
(% change from prior year)	23.6%	15.1%	32.8%	14.7%	-315.5%	9.4%	19.7%	15.4%	21.7%	6.0%	10.3%	39.4%	26.1%		
Total	7,059	7,840	7,963	8,274	8,268	8,330	9,824	8,312	8,190	9,327	8,844	8,551	100,782	100,782	17.2%
(% change from prior year)	-4.3%	15.5%	17.8%	17.8%	17.7%	15.7%	12.7%	23.3%	25.0%	21.4%	19.9%	26.4%	17.2%		

GASB	1,621	1,621	402.4%
Total	102,403	102,403	21.7%

STATE SALES TAX BY MONTH
PHOENIX SHARE
(In Thousands)
2+10

	2024-25 Actual	2025-26 Budget	% Change from PY Actual	2025-26 Actual	% Change from PY Actual	% Change from CY Budget	2025-26 Estimate	% Change from PY Actual	2026-27 Proposed Budget	% Change from PY Estimate
July	\$20,281	\$21,287	5.0%	\$21,202	4.5%	-0.4%	\$21,202	4.5%	\$0	NA
August	19,886	19,904	0.1%	20,680	4.0%	3.9%	20,680	4.0%	0	NA
September	19,642	20,299	3.3%	0	NA	NA	0	NA	0	NA
October	20,405	20,674	1.3%	0	NA	NA	0	NA	0	NA
November	20,983	21,200	1.0%	0	NA	NA	0	NA	0	NA
December	21,277	21,405	0.6%	0	NA	NA	0	NA	0	NA
January	24,731	25,212	1.9%	0	NA	NA	0	NA	0	NA
February	20,369	20,744	1.8%	0	NA	NA	0	NA	0	NA
March	19,911	21,073	5.8%	0	NA	NA	0	NA	0	NA
April	23,138	24,736	6.9%	0	NA	NA	0	NA	0	NA
May	21,591	22,878	6.0%	0	NA	NA	0	NA	0	NA
June	21,177	22,407	5.8%	0	NA	NA	0	NA	0	NA
Subtotal	\$253,391	\$261,821	3.3%	\$41,882	NA	NA	\$41,882	-83.5%	\$0	NA
Year end adjust. (GASB)	589	924	56.9%	0	NA	NA	0	NA	0	NA
TOTAL:	\$253,980	\$262,745	3.5%	\$41,882	NA	NA	\$41,882	-83.5%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$41,882
YTD Budget:	41,191
Dollars Over/(Under):	\$691
Percent Over/(Under):	1.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$41,882
YTD Prior Year Actual:	40,167
Dollars Over/(Under):	\$1,715
Percent Over/(Under):	4.3%

STATE SALES TAX CATEGORY ANALYSIS
FY 2025-26 ACTUALS
(in thousands)

Category	JUL (Act)	AUG (Act)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$26	\$39	\$36	\$31	\$37	\$33	\$56	\$33	\$40	\$70	\$41	\$41	\$482	18.7%
% change from PY actual	-40.0%	72.2%	-14.4%	-11.6%	-41.1%	222.9%	39.9%	9.2%	109.7%	123.0%	23.5%	11.7%		
Mining-Oil & Gas Production	\$263	\$240	\$280	\$227	\$234	\$220	\$236	\$218	\$236	\$251	\$253	\$262	\$2,919	2.7%
% change from PY actual	14.9%	8.2%	19.2%	-17.1%	-5.9%	-0.6%	-7.5%	-9.0%	20.8%	10.1%	-2.8%	12.0%		
Utilities	\$12,468	\$15,576	\$17,931	\$10,236	\$13,295	\$9,191	\$10,684	\$12,715	\$11,589	\$10,668	\$10,827	\$12,925	\$148,106	7.7%
% change from PY actual	5.5%	-3.4%	13.5%	-30.1%	2.9%	-2.7%	14.3%	24.9%	27.2%	27.4%	12.7%	27.2%		
Communications	\$1,061	\$1,025	\$1,152	\$1,192	\$1,166	\$1,145	\$1,233	\$1,145	\$1,242	\$1,483	\$1,176	\$1,263	\$14,284	11.5%
% change from PY actual	-16.8%	-17.3%	-11.9%	16.3%	16.9%	17.0%	14.5%	15.6%	24.5%	56.3%	25.5%	22.1%		
Private Car & Pipelines	\$38	\$37	\$38	\$39	\$48	\$39	\$42	\$38	\$38	\$38	\$38	\$38	\$471	2.7%
% change from PY actual	-0.9%	0.9%	1.0%	4.9%	27.0%	-0.7%	8.8%	-5.3%	-0.4%	-0.5%	0.8%	-2.4%		
Publishing	\$38	\$33	\$40	\$41	\$43	\$37	\$78	\$60	\$52	\$38	\$71	\$44	\$577	22.6%
% change from PY actual	-55.8%	18.8%	89.6%	26.3%	86.5%	72.5%	-26.2%	32.9%	121.3%	44.7%	189.4%	35.9%		
Printing	\$176	\$160	\$227	\$239	\$294	\$235	\$263	\$232	\$245	\$247	\$230	\$222	\$2,770	8.4%
% change from PY actual	-32.2%	-28.2%	17.1%	10.4%	7.9%	11.4%	27.1%	27.5%	24.4%	20.2%	9.0%	25.8%		
Restaurants & Bars	\$37,273	\$34,574	\$34,302	\$36,892	\$38,856	\$37,307	\$41,090	\$38,150	\$40,765	\$46,317	\$42,712	\$40,745	\$468,983	3.1%
% change from PY actual	2.9%	5.9%	3.0%	1.5%	5.2%	-1.2%	3.9%	2.7%	3.4%	2.4%	6.4%	1.5%		
Amusements	\$3,674	\$3,095	\$2,892	\$3,238	\$3,669	\$3,862	\$4,151	\$3,166	\$3,501	\$6,818	\$4,496	\$3,743	\$46,305	-1.8%
% change from PY actual	-7.3%	-14.7%	-7.1%	-4.6%	-6.4%	-12.3%	5.3%	-21.9%	-1.4%	36.7%	12.9%	-11.7%		
Rentals-Personal Property	\$13,359	\$12,697	\$11,386	\$18,178	\$13,051	\$15,982	\$13,530	\$12,411	\$12,331	\$14,794	\$13,875	\$13,026	\$164,620	0.9%
% change from PY actual	3.6%	-0.2%	-22.5%	75.4%	-1.9%	13.7%	-6.0%	-9.6%	-3.6%	-8.0%	-4.3%	-4.9%		
Contracting	\$24,030	\$21,544	\$23,557	\$23,066	\$23,689	\$19,647	\$25,519	\$21,965	\$22,442	\$24,486	\$24,194	\$25,950	\$280,088	5.7%
% change from PY actual	9.1%	-5.1%	6.9%	-1.5%	-1.9%	-4.9%	3.3%	8.8%	14.3%	12.1%	9.2%	20.3%		
Retail	\$204,050	\$200,453	\$199,615	\$199,859	\$199,895	\$208,553	\$254,847	\$198,366	\$192,628	\$221,297	\$209,309	\$209,434	\$2,498,305	3.9%
% change from PY actual	6.2%	6.9%	9.1%	3.5%	2.9%	1.4%	1.9%	2.9%	4.9%	2.8%	2.9%	3.3%		
Severance - Mining	\$2,162	\$2,522	\$948	\$839	\$829	\$1,066	\$1,508	\$1,489	\$874	\$1,374	\$1,443	\$1,524	\$16,579	7.5%
% change from PY actual	53.9%	114.0%	-9.0%	-6.0%	-49.3%	56.2%	-2.6%	70.7%	-22.5%	-7.9%	-13.9%	-18.7%		
Bed Tax - Hotel/Motel	\$9,563	\$8,584	\$9,034	\$11,417	\$14,072	\$13,306	\$12,058	\$14,564	\$18,280	\$20,865	\$16,150	\$13,203	\$161,096	4.6%
% change from PY actual	-7.5%	-2.4%	2.1%	5.6%	-0.9%	1.9%	2.9%	7.2%	9.4%	8.3%	9.0%	12.0%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
State Total	\$308,180	\$300,579	\$301,439	\$305,495	\$309,179	\$310,622	\$365,294	\$304,554	\$304,263	\$348,745	\$324,817	\$322,418	\$3,805,586	4.0%
Cities Share (25%)	\$77,045	\$75,145	\$75,360	\$76,374	\$77,295	\$77,655	\$91,324	\$76,139	\$76,066	\$87,186	\$81,204	\$80,605	\$951,396	4.0%
Phoenix Population Percentage	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%		
Phoenix TOTAL	\$21,202	\$20,680	\$20,739	\$21,018	\$21,271	\$21,371	\$25,132	\$20,953	\$20,933	\$23,993	\$22,347	\$22,182	\$261,821	3.3%

Year End GASB Adjustment	924	56.9%
Total	\$262,745	3.5%

STATE SALES TAX CATEGORY ANALYSIS
STATEWIDE COLLECTIONS
(000's)
2+10

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$23	\$35	\$35	\$39	\$16	72.2%	\$5	13.7%
Mining-Oil & Gas Production	222	211	211	240	18	8.2%	29	14.0%
Utilities	16,124	16,211	16,211	15,576	(547)	-3.4%	(635)	-3.9%
Communications	1,239	1,175	1,175	1,025	(214)	-17.3%	(150)	-12.8%
Private Car & Pipelines	37	38	38	37	0	0.9%	(0)	-1.2%
Publishing	28	148	148	33	5	18.8%	(114)	-77.4%
Printing	222	212	212	160	(63)	-28.2%	(53)	-24.8%
Restaurants & Bars	32,659	34,685	34,685	34,574	1,915	5.9%	(112)	-0.3%
Amusements	3,627	3,139	3,139	3,095	(532)	-14.7%	(44)	-1.4%
Rentals-Personal Property	12,725	11,714	11,714	12,697	(29)	-0.2%	983	8.4%
Contracting	22,705	20,921	20,921	21,544	(1,161)	-5.1%	623	3.0%
Retail	187,495	188,069	188,069	200,453	12,958	6.9%	12,384	6.6%
Severance - Mining	1,179	1,130	1,130	2,522	1,344	114.0%	1,393	123.3%
Bed Tax - Hotel/Motel	8,798	9,662	9,662	8,584	(215)	-2.4%	(1,078)	-11.2%
DISTRIBUTION BASE TOTAL	\$287,084	\$287,350	\$287,350	\$300,579	\$13,495	4.7%	\$13,229	4.6%
Distribution to Cities (25% of distribution base)	\$71,771	\$71,837	\$71,837	\$75,145	\$3,374	4.7%	\$3,307	4.6%
Phoenix Share of Distribution (actual is 27.52%)	\$19,886	\$19,904	\$19,904	\$20,680	\$794	4.0%	\$776	3.9%

CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2025-26 COMPARED TO 2024-25
2+10

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Budgeted Annual Growth
Transportation & Towing	-40.0%	-1.1%	---	---	---	---	---	---	---	---	---	---	18.7%
Mining-Oil & Gas Production	14.9%	11.6%	---	---	---	---	---	---	---	---	---	---	2.7%
Utilities	5.5%	0.4%	---	---	---	---	---	---	---	---	---	---	7.7%
Communications	-16.8%	-17.0%	---	---	---	---	---	---	---	---	---	---	11.5%
Private Car & Pipelines	-0.9%	0.0%	---	---	---	---	---	---	---	---	---	---	2.7%
Publishing	-55.8%	-37.4%	---	---	---	---	---	---	---	---	---	---	22.6%
Printing	-32.2%	-30.4%	---	---	---	---	---	---	---	---	---	---	8.4%
Restaurants & Bars	2.9%	4.3%	---	---	---	---	---	---	---	---	---	---	3.1%
Amusements	-7.3%	-10.8%	---	---	---	---	---	---	---	---	---	---	-1.8%
Rentals-Personal Property	3.6%	1.7%	---	---	---	---	---	---	---	---	---	---	0.9%
Contracting	9.1%	1.9%	---	---	---	---	---	---	---	---	---	---	5.7%
Retail	6.2%	6.5%	---	---	---	---	---	---	---	---	---	---	2.9%
Severance - Mining	53.9%	81.3%	---	---	---	---	---	---	---	---	---	---	7.5%
Bed Tax - Hotel/Motel	-7.5%	-5.2%	---	---	---	---	---	---	---	---	---	---	4.6%
Subtotal (State)	5.3%	5.0%	---	---	---	---	---	---	---	---	---	---	3.3%
Cities Share (25%)	5.3%	5.0%	---	---	---	---	---	---	---	---	---	---	
TOTAL (Phoenix Share)	4.5%	4.3%	---	---	---	---	---	---	---	---	---	---	3.3%
													GASB (Y/E Adj) 56.9%
													TOTAL (Year End) <u>3.5%</u>

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

	Current Fiscal Year													Prior Fiscal Year	
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2025-26	Fiscal YTD FY 2024-25	Total FY 2024-25
Recreational (Non-Medical) MJ Retail Sales Taxes															
City Sales Tax Collection from Recreational MJ Retail Sales	504	533	-	-	-	-	-	-	-	-	-	-	1,037	945	5,944
State-Shared Sales Tax Collection from MJ Retail Sales	127	107	-	-	-	-	-	-	-	-	-	-	234	248	1,506
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	-	-	-	-	-	-	-	-	-	-	-	-	12,277
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	-	-	-	-	-	-	-	-	-	-	-	-	3,834
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	631	640	-	-	-	-	-	-	-	-	-	-	1,271	1,193	23,562

	Current Fiscal Year													Prior Fiscal Year	
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2025-26	Fiscal YTD FY 2024-25	Total FY 2024-25
Recreational MJ Sales Taxes Earmarked for Public Safety Pension ^{3/}															
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.2% of 2.3% tax rate)	263	278	-	-	-	-	-	-	-	-	-	-	541	493	3,101
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	-	-	-	-	-	-	-	-	-	-	-	-	12,277
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	263	278	-	-	-	-	-	-	-	-	-	-	541	493	15,379

Notes:

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

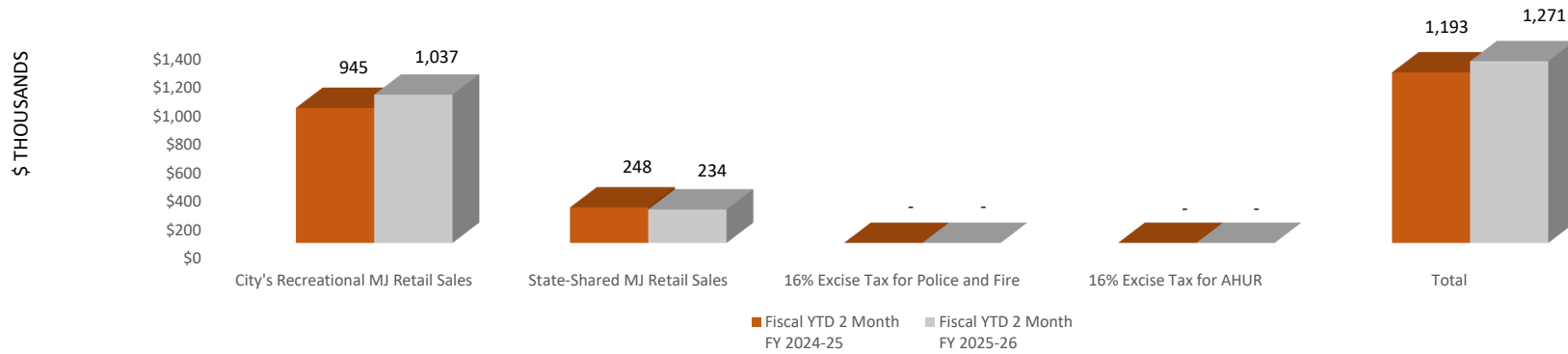
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

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

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

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

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

