



## City of Phoenix

To: Mayor and City Council

Date: December 8, 2025

From: Ed Zuercher  
City Manager

Subject: GENERAL FUND REVENUE REPORT – 4 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$575.2 million in October were \$19.7 million or 3.5% higher than the 2024-25 collections of \$555.5 million. Growth in local taxes and state-shared revenues remains consistent with forecast expectations. However, the notable increases in Emergency Transportation Service, Cable Communication, and Police revenues within the non-tax category are primarily attributable to a lower prior-year base, affected by accounting adjustments, accruals, and timing differences in revenue submissions. As such, the reported 15.7% growth in this category may not accurately reflect underlying performance. Staff will continue to monitor this category closely.

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. Year-to-date (YTD) GF sales tax collections grew by 5.9%, primarily attributed to the 0.5% increase in the City TPT and Use Tax rates.

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. According to recent Joint Legislative Budget Committee Monthly Fiscal reports, the Consumer Confidence Index, published by the Conference Board, fell to 94.2 in September, a decline of 3.6 points from the revised August level. While concerns about tariffs and inflation persisted, consumers reported that their most pressing worries were about the current job market. The state also reported that contracting sales tax revenue continued to underperform, falling by (4.1) % year-over-year in October. Industry data from the Department of Revenue indicates this decline is primarily attributable to the residential construction sector in Arizona.

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 - September 2025 Business Activity)**

In the first four months of 2025-26, the combined GF revenue from city and state-shared sales tax was \$340.0 million, reflecting growth of 5.2% compared to 2024-25.

*City Sales Tax:* YTD 2025-26 collections were \$257.1 million, representing 5.9% growth compared to 2024-25. The growth is primarily attributed to the 0.5% increase in the City TPT and Use Tax rates.

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

- retail: 20.0%
- contracting: 4.7%
- restaurants & bars: 19.6%
- hotel/motel: 8.1%
- telecommunications: -10.8%
- commercial property rentals: 25.5%

*State-Shared Sales Tax:* YTD 2025-26 collections were \$82.9 million, or 3.4% growth compared to 2024-25.

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

- retail: 5.2%
- contracting: -0.9%
- restaurants & bars: 4.3%
- hotel/motel: -5.5%
- communications: -15.3%

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**SUMMARY OF GENERAL FUND REVENUE**  
(In Thousands of Dollars)

| Revenue Source                     | Actuals             | Actuals             | Actuals             | Actuals             | Actuals             | 24-25 Act to       | 4 Month           | 4 Month           | % Change                   | Budget                | 25-26 Budget       | 25-26 Budget             |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|-------------------|----------------------------|-----------------------|--------------------|--------------------------|
|                                    | 2020-21             | 2021-22             | 2022-23             | 2023-24             | 2024-25             | 23-24 Act % Change | Actuals 2024-25   | Actuals 2025-26   |                            |                       | 2025-26            | to 24-25 Actual % Change |
| <b>Local Taxes</b>                 |                     |                     |                     |                     |                     |                    |                   |                   |                            |                       |                    |                          |
| Primary Property Tax               | \$ 182,043          | \$ 192,214          | \$ 201,050          | \$ 206,394          | \$ 213,583          | 3.5%               | \$ 18,099         | \$ 18,206         | 0.6%                       | \$ 222,719            | \$ 9,136           | 4.3%                     |
| Sales Taxes <sup>1/</sup>          | 536,889             | 627,072             | 674,528             | 707,310             | 705,357             | -0.3%              | 242,833           | 257,098           | 5.9%                       | 819,157 <sup>1/</sup> | 113,800            | 16.1%                    |
| Privilege License Fees             | 2,915               | 3,467               | 3,385               | 3,469               | 3,462               | -0.2%              | 424               | 496               | 17.0%                      | 1,838                 | (1,624)            | -46.9%                   |
| Other General Fund Excise Taxes    | 19,148              | 19,277              | 19,452              | 19,575              | 19,756              | 0.9%               | 6,354             | 6,275             | -1.2%                      | 19,891                | 135                | 0.7%                     |
| <b>Subtotal</b>                    | <b>\$ 740,995</b>   | <b>\$ 842,030</b>   | <b>\$ 898,415</b>   | <b>\$ 936,748</b>   | <b>\$ 942,158</b>   | <b>0.6%</b>        | <b>\$ 267,710</b> | <b>\$ 282,075</b> | <b>5.4%</b>                | <b>\$ 1,063,605</b>   | <b>\$ 121,447</b>  | <b>12.9%</b>             |
| <b>Non Taxes</b>                   |                     |                     |                     |                     |                     |                    |                   |                   |                            |                       |                    |                          |
| Licenses & Permits                 | 2,694               | 3,022               | 3,019               | 2,882               | 2,823               | -2.0%              | 840               | 876               | 4.3%                       | 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%               | 2,885             | 2,970             | 2.9%                       | 8,525                 | (396)              | -4.4%                    |
| Court Default Fee                  | 1,288               | 880                 | 885                 | 892                 | 1,027               | 15.1%              | 300               | 259               | -13.7%                     | 1,005                 | (22)               | -2.1%                    |
| Parks & Libraries                  | 3,790               | 5,576               | 6,713               | 8,824               | 10,507              | 19.1%              | 3,525             | 2,273             | -35.5%                     | 9,078                 | (1,429)            | -13.6%                   |
| Planning                           | 1,723               | 1,904               | 1,690               | 1,865               | 1,811               | -2.9%              | 462               | 630               | 36.4%                      | 1,836                 | 25                 | 1.4%                     |
| Police                             | 12,637              | 13,841              | 13,843              | 17,277              | 18,199              | 5.3%               | 3,682             | 4,810             | 30.6%                      | 17,177                | (1,022)            | -5.6%                    |
| Street Transportation              | 5,881               | 4,526               | 5,375               | 12,375              | 6,137               | -50.4%             | 2,805             | 3,301             | 17.7%                      | 8,343                 | 2,206              | 35.9%                    |
| Emergency Transportation           | 34,092              | 46,481              | 54,832              | 62,213              | 76,410              | 22.8%              | 16,970            | 27,257            | 60.6%                      | 66,974                | (9,436)            | -12.3%                   |
| Hazardous Materials Inspection Fee | 1,464               | 1,299               | 1,584               | 1,524               | 1,431               | -6.1%              | 282               | 325               | 15.2%                      | 1,500                 | 69                 | 4.8%                     |
| Other Service Charges              | 15,026              | 15,882              | 37,848              | 52,491              | 53,100              | 1.2%               | 20,890            | 19,082            | -8.7%                      | 44,229                | (8,871)            | -16.7%                   |
| All Others                         | 19,464              | 21,292              | 22,177              | 23,370              | 24,396              | 4.4%               | 9,650             | 9,970             | 3.3%                       | 24,230                | (166)              | -0.7%                    |
| <b>Subtotal <sup>2/</sup></b>      | <b>\$ 116,694</b>   | <b>\$ 131,792</b>   | <b>\$ 163,899</b>   | <b>\$ 199,571</b>   | <b>\$ 211,057</b>   | <b>5.8%</b>        | <b>\$ 62,214</b>  | <b>\$ 71,956</b>  | <b>15.7% <sup>2/</sup></b> | <b>\$ 191,304</b>     | <b>\$ (19,753)</b> | <b>-9.4%</b>             |
| <b>State Shared Revenues</b>       |                     |                     |                     |                     |                     |                    |                   |                   |                            |                       |                    |                          |
| Sales Tax                          | 201,292             | 229,901             | 241,813             | 249,504             | 253,980             | 1.8%               | 80,214            | 82,905            | 3.4%                       | 262,745               | 8,765              | 3.5%                     |
| Income Tax                         | 240,237             | 213,294             | 308,183             | 435,754             | 351,016             | -19.4%             | 117,005           | 108,709           | -7.1%                      | 328,334               | (22,682)           | -6.5%                    |
| Vehicle License Tax                | 79,768              | 78,695              | 80,593              | 83,823              | 87,754              | 4.7%               | 28,352            | 29,542            | 4.2%                       | 90,871                | 3,117              | 3.6%                     |
| <b>Subtotal</b>                    | <b>\$ 521,297</b>   | <b>\$ 521,889</b>   | <b>\$ 630,589</b>   | <b>\$ 769,082</b>   | <b>\$ 692,750</b>   | <b>-9.9%</b>       | <b>\$ 225,571</b> | <b>\$ 221,156</b> | <b>-2.0%</b>               | <b>\$ 681,950</b>     | <b>\$ (10,800)</b> | <b>-1.6%</b>             |
| <b>Subtotal All GF Funds</b>       | <b>\$ 1,378,986</b> | <b>\$ 1,495,712</b> | <b>\$ 1,692,903</b> | <b>\$ 1,905,401</b> | <b>\$ 1,845,965</b> | <b>-3.1%</b>       | <b>\$ 555,495</b> | <b>\$ 575,187</b> | <b>3.5%</b>                | <b>\$ 1,936,860</b>   | <b>\$ 90,894</b>   | <b>4.9%</b>              |
| <b>Coronavirus Relief Fund</b>     | <b>\$ 109,126</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>NA</b>          | <b>\$ -</b>       | <b>\$ -</b>       | <b>-</b>                   | <b>NA</b>             | <b>\$ -</b>        | <b>-</b>                 |
| <b>TOTAL</b>                       | <b>\$ 1,488,112</b> | <b>\$ 1,495,712</b> | <b>\$ 1,692,903</b> | <b>\$ 1,905,401</b> | <b>\$ 1,845,965</b> | <b>-3.1%</b>       | <b>\$ 555,495</b> | <b>\$ 575,187</b> | <b>3.5%</b>                | <b>\$ 1,936,860</b>   | <b>\$ 90,894</b>   | <b>4.9%</b>              |

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

<sup>2/</sup> The 15.7% YOY increase in collections is primarily attributed to a low baseline in FY 2024-25, which resulted from timing issues, delayed payments, and accounting adjustments during the first four months.

**Change from Prior Year**

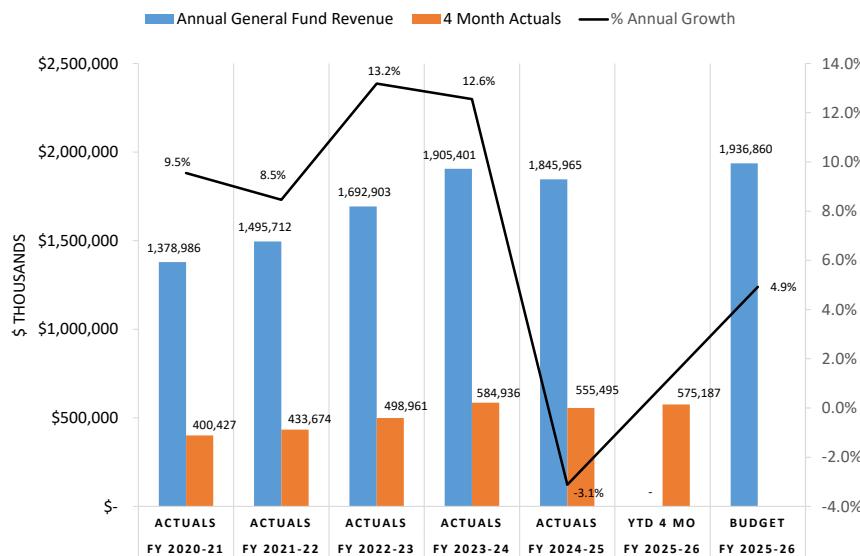
|                                |            |
|--------------------------------|------------|
| 24-25 4 Month Actual Revenue:  | \$ 555,495 |
| 25-26 4 Month Actual Revenue:  | \$ 575,187 |
| Dollars Over/Under Prior Year: | \$ 19,692  |
| Percent Over/Under Prior Year: | 3.5%       |

**% Change from Prior Year and Budget**

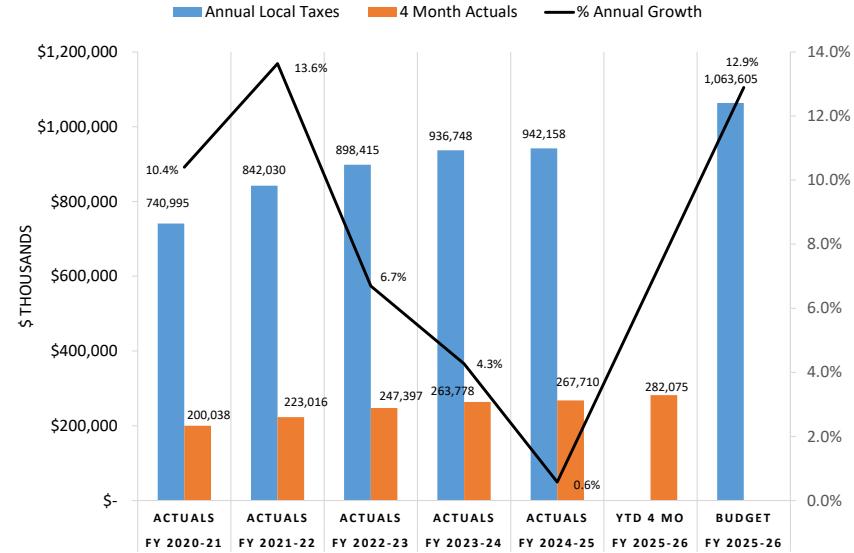
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| 25-26 % Change from Prior Year Actual:        | 3.5% |
| 25-26 Budget % Change from Prior Year Actual: | 4.9% |

## General Fund Revenue

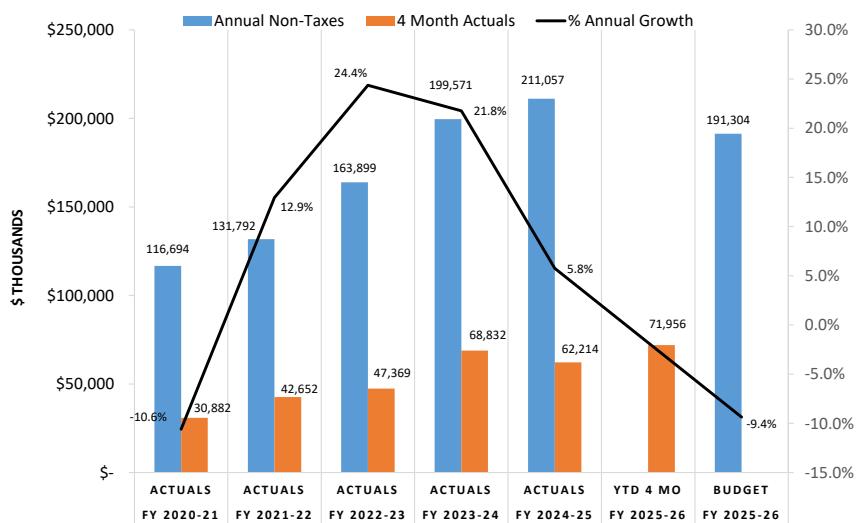
### TOTAL GENERAL FUND REVENUE



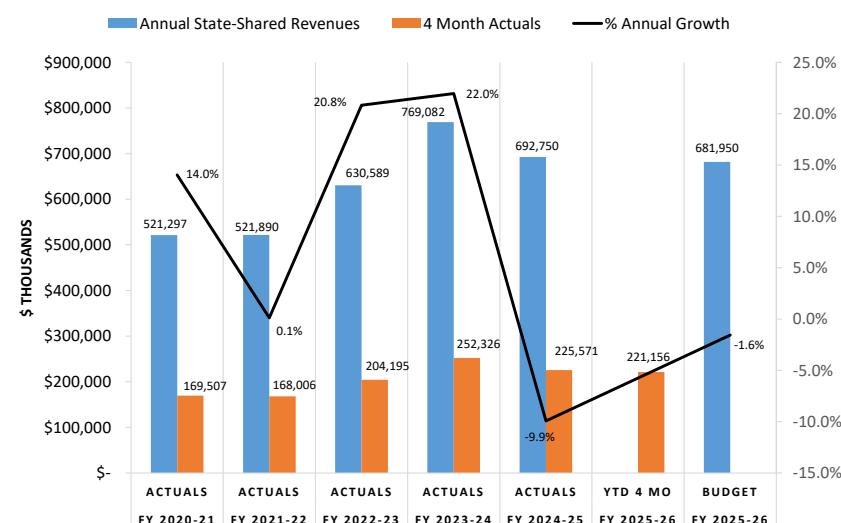
### GF LOCAL TAXES



### GF NON-TAXES



### GF STATE SHARED REVENUES



**Notes**

- Total General Fund (GF) revenues at four months of \$575.2 million, reflecting a year-over-year (YOY) growth of 3.5%. 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 15.7% YOY increase in collections is primarily attributed to a low baseline in FY 2024–25, which resulted from timing issues, delayed payments, and accounting adjustments during the first four months.
- 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. The YOY state-shared sales tax increased by 3.4%. State-shared income tax is trending lower than last year (-7.1%) and 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 4.2% in October 2025.

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

|                                    | 2024-25<br>Actual | 2025-26<br>Budget <sup>1/</sup> | 2025-26<br>Actual | % Change<br>from PY | 2025-26<br>Estimate | % Change<br>from PY | 2026-27<br>Proposed<br>Budget | % Change<br>from PY |
|------------------------------------|-------------------|---------------------------------|-------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|
| July <sup>2/</sup>                 | \$62,100          | \$56,887                        | \$65,231          | 5.0%                | \$65,231            | 5.0%                | \$0                           | NA                  |
| August <sup>2/</sup> <sup>3/</sup> | 61,074            | 66,456                          | 71,758            | 17.5%               | 71,758              | 17.5%               | 0                             | NA                  |
| September <sup>2/</sup>            | 59,182            | 69,416                          | 60,419            | 2.1%                | 60,419              | 2.1%                | 0                             | NA                  |
| October <sup>2/</sup>              | 60,479            | 68,652                          | 59,690            | -1.3%               | 59,690              | -1.3%               | 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                  |
| <b>Subtotal:</b>                   | <b>\$707,546</b>  | <b>\$807,267</b>                | <b>\$257,098</b>  | NA                  | <b>\$257,098</b>    | -63.7%              | <b>\$0</b>                    | NA                  |
| Year End<br>Adjustments            | (2,189)           | 11,890                          | 0                 | NA                  | 0                   | NA                  | 0                             | NA                  |
| <b>TOTAL:</b>                      | <b>\$705,357</b>  | <b>\$819,157</b>                | <b>\$257,098</b>  | NA                  | <b>\$257,098</b>    | -63.6%              | <b>\$0</b>                    | NA                  |

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

<sup>2/</sup> The high collection levels in July and August were due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Funds. The lower growth rate in September and the negative growth in October reflect the resolution of those discrepancies.

<sup>3/</sup> August's double-digit growth was primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. The lower growth in September and October resulted from resolving reporting discrepancies in the Other Utilities tax category.

**Actual vs. Budget**

|                     |           |
|---------------------|-----------|
| YTD Actual Revenue: | \$257,098 |
| YTD Budget:         | 261,411   |
| Dollars Over/Under: | (\$4,313) |
| Percent Over/Under: | -1.6%     |

**Actual vs. Prior Year**

|                        |           |
|------------------------|-----------|
| YTD Actual Revenue:    | \$257,098 |
| YTD Prior Year Actual: | 242,835   |
| Dollars Over/Under:    | \$14,263  |
| Percent Over/Under:    | 5.9%      |

**GENERAL FUND SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000'S)**

|  | JUL<br>(Act)  | AUG<br>(Act)  | SEP<br>(Act)  | OCT<br>(Act)  | NOV<br>(Est)  | DEC<br>(Est)  | JAN<br>(Est)  | FEB<br>(Est)  | MAR<br>(Est)  | APR<br>(Est)  | MAY<br>(Est)  | JUN<br>(Est)  | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg from<br>PY Actuals |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|-------------------|--------------------------|
| Amusements                               | 819           | 470           | 861           | 963           | 1,068         | 950           | 738           | 656           | 806           | 1,334         | 1,041         | 950           | 10,656             | 10,656            | 23.4%                    |
| (% change from prior year)               | 31.0%         | -30.0%        | 4.8%          | 8.5%          | 48.4%         | 47.1%         | 25.0%         | 31.1%         | 31.1%         | 31.9%         | 28.6%         | 28.7%         | 23.4%              |                   |                          |
| Commercial Property Rental               | 5,597         | 6,473         | 6,206         | 6,513         | 5,841         | 5,693         | 6,279         | 5,677         | 5,492         | 6,824         | 5,977         | 6,356         | 72,928             | 72,928            | 15.0%                    |
| (% change from prior year)               | 10.0%         | 36.6%         | 28.5%         | 27.8%         | 10.9%         | 14.9%         | 6.3%          | 11.8%         | 5.6%          | 8.0%          | 5.5%          | 20.9%         | 15.0%              |                   |                          |
| Construction Contracting                 | 3,230         | 3,109         | 3,371         | 3,938         | 4,709         | 3,951         | 4,911         | 3,812         | 4,271         | 4,245         | 4,450         | 4,433         | 48,430             | 48,430            | 26.5%                    |
| (% change from prior year)               | -16.3%        | 6.1%          | 2.6%          | 33.0%         | 23.9%         | 57.9%         | 22.0%         | 35.8%         | 41.8%         | 46.9%         | 31.7%         | 59.1%         | 26.7%              |                   |                          |
| Hotel/Motel Lodging                      | 894           | 956           | 945           | 1,252         | 2,019         | 1,913         | 1,567         | 2,090         | 2,868         | 3,073         | 2,242         | 1,747         | 21,566             | 21,566            | 31.2%                    |
| (% change from prior year)               | -5.8%         | 13.8%         | 12.9%         | 12.2%         | 28.1%         | 34.8%         | 35.7%         | 43.5%         | 42.9%         | 36.5%         | 40.4%         | 41.2%         | 31.2%              |                   |                          |
| Job Printing                             | 46            | 60            | 81            | 81            | 165           | 111           | 115           | 100           | 117           | 109           | 98            | 91            | 1,174              | 1,174             | 35.0%                    |
| (% change from prior year)               | -54.9%        | -32.7%        | 23.4%         | 11.2%         | 40.0%         | 54.0%         | 84.3%         | 61.1%         | 104.6%        | 78.3%         | 71.8%         | 78.5%         | 35.1%              |                   |                          |
| Other Utilities <sup>1/</sup>            | 15,331        | 16,100        | 5,966         | 2,578         | 10,628        | 7,909         | 4,014         | 9,460         | 7,695         | 7,434         | 7,763         | 8,522         | 103,400            | 103,400           | 2.4%                     |
| (% change from prior year)               | 48.1%         | 26.0%         | -47.6%        | -76.1%        | 17.2%         | 17.7%         | -11.5%        | 10.0%         | 22.5%         | 23.7%         | 15.8%         | 9.5%          | 2.4%               |                   |                          |
| Penalty & Interest                       | 424           | 416           | 329           | 308           | 270           | 336           | 322           | 338           | 444           | 343           | 343           | 250           | 4,123              | 4,123             | 7.6%                     |
| (% change from prior year)               | 38.6%         | 35.2%         | 16.8%         | 3.5%          | -14.2%        | 3.7%          | 5.2%          | -1.0%         | 54.9%         | -12.9%        | -24.6%        | 15.8%         | 7.6%               |                   |                          |
| Publishing                               | 6             | 6             | 5             | 5             | 5             | 3             | 44            | 11            | 13            | 3             | 22            | 9             | 132                | 132               | 39.3%                    |
| (% change from prior year)               | -27.0%        | 32.5%         | 172.3%        | 41.2%         | 61.3%         | 78.8%         | -9.8%         | 54.8%         | 434.3%        | 99.7%         | 380.6%        | 6.2%          | 39.3%              |                   |                          |
| Rentals of Personal Property             | 2,699         | 3,249         | 3,349         | 3,806         | 3,464         | 4,271         | 3,554         | 3,864         | 3,297         | 4,312         | 3,947         | 3,615         | 43,427             | 43,427            | 16.5%                    |
| (% change from prior year)               | -2.0%         | 23.0%         | 28.0%         | 43.7%         | 12.5%         | 40.5%         | 8.7%          | 25.6%         | 16.0%         | -0.8%         | 8.1%          | 8.8%          | 16.5%              |                   |                          |
| Residential Property Rental              | 25            | 31            | 195           | 51            | (43)          | (47)          | (52)          | (31)          | (31)          | (34)          | (34)          | (30)          | 0                  | 0                 | -100.0%                  |
| (% change from prior year)               | -99.4%        | -99.2%        | -94.3%        | -98.6%        | -101.2%       | -101.2%       | -101.2%       | -106.4%       | -113.2%       | -109.0%       | -103.4%       | -113.9%       | -100.0%            |                   |                          |
| Restaurant and Bars                      | 3,209         | 3,414         | 3,521         | 3,888         | 4,152         | 3,953         | 4,191         | 4,055         | 4,312         | 4,832         | 4,502         | 4,251         | 48,280             | 48,280            | 23.7%                    |
| (% change from prior year)               | 3.7%          | 26.3%         | 26.6%         | 23.3%         | 28.0%         | 23.7%         | 25.6%         | 25.3%         | 25.5%         | 25.1%         | 26.7%         | 24.2%         | 23.7%              |                   |                          |
| Retail Sales                             | 28,989        | 34,025        | 32,369        | 32,812        | 33,481        | 33,800        | 42,103        | 34,002        | 31,596        | 36,149        | 35,422        | 34,270        | 409,018            | 409,018           | 22.7%                    |
| (% change from prior year)               | 5.4%          | 28.2%         | 25.6%         | 21.7%         | 23.2%         | 20.4%         | 23.5%         | 24.7%         | 26.8%         | 24.5%         | 24.5%         | 24.5%         | 22.7%              |                   |                          |
| Telecommunication and Cable TV           | 745           | 714           | 664           | 753           | 771           | 765           | 806           | 766           | 804           | 940           | 724           | 823           | 9,275              | 9,275             | 5.2%                     |
| (% change from prior year)               | -11.1%        | -12.7%        | -20.4%        | 2.7%          | 12.2%         | 10.5%         | 13.4%         | 13.6%         | 12.5%         | 23.2%         | 12.5%         | 16.1%         | 5.2%               |                   |                          |
| Transportation                           | 2             | 1             | 1             | 1             | 0             | 1             | 1             | 0             | 0             | 1             | 0             | 2             | 10                 | 10                | 14.4%                    |
| (% change from prior year)               | 259.5%        | 81.3%         | 116.9%        | 9.6%          | -20.0%        | -49.7%        | 48.3%         | 37.5%         | -35.2%        | 50.8%         | -31.6%        | -49.5%        | 14.4%              |                   |                          |
| Use Tax                                  | 3,214         | 2,735         | 2,555         | 2,739         | 1,388         | 2,765         | 4,329         | 3,025         | 3,118         | 3,268         | 2,869         | 2,844         | 34,849             | 34,849            | 26.1%                    |
| (% change from prior year)               | 23.6%         | 15.1%         | 14.0%         | 38.7%         | -315.0%       | 9.2%          | 19.4%         | 15.2%         | 21.4%         | 5.7%          | 10.1%         | 39.1%         | 26.1%              |                   |                          |
| <b>Total</b>                             | <b>65,231</b> | <b>71,758</b> | <b>60,419</b> | <b>59,690</b> | <b>67,920</b> | <b>66,374</b> | <b>72,922</b> | <b>67,827</b> | <b>64,802</b> | <b>72,833</b> | <b>69,368</b> | <b>68,123</b> | <b>807,267</b>     | <b>807,267</b>    | <b>14.1%</b>             |
| (% change from prior year) <sup>2/</sup> | 5.0%          | 17.5%         | 2.1%          | -1.3%         | 17.0%         | 14.5%         | 10.4%         | 20.6%         | 24.2%         | 20.6%         | 18.5%         | 23.2%         | 14.1%              |                   |                          |

<sup>1/</sup> The high collection levels in July and August were due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Funds. Negative growth in September and October reflects the resolution of those discrepancies.

<sup>2/</sup> August's double-digit growth was primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. The lower growth in September and October resulted from resolving reporting discrepancies in the Other Utilities tax category.

|                      |                |                |              |
|----------------------|----------------|----------------|--------------|
| GASB                 | 11,890         | 11,890         | 100%+        |
| Year-End Adjustments | 0              | 0              | -100.0%      |
| <b>Total</b>         | <b>819,157</b> | <b>819,157</b> | <b>16.1%</b> |

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

| Category                       | 2024-25<br>Actual | 2025-26         |                 |                 | Actual/Actual  |              | Actual/Budget    |               |
|--------------------------------|-------------------|-----------------|-----------------|-----------------|----------------|--------------|------------------|---------------|
|                                |                   | Budget          | Estimate        | Actual          | Amount         | Percent      | Amount           | Percent       |
| Amusements                     | \$888             | \$799           | \$799           | \$963           | \$75           | 8.4%         | \$164            | 20.5%         |
| Commercial Property Rental     | 5,095             | 6,193           | 6,193           | 6,513           | 1,418          | 27.8%        | 320              | 5.2%          |
| Construction Contracting       | 2,961             | 4,193           | 4,193           | 3,938           | 977            | 33.0%        | (255)            | -6.1%         |
| Hotel/Motel Lodging            | 1,116             | 1,371           | 1,371           | 1,252           | 136            | 12.2%        | (119)            | -8.7%         |
| Job Printing                   | 72                | 103             | 103             | 81              | 9              | 12.5%        | (22)             | -21.4%        |
| Other Utilities <sup>1/</sup>  | 10,790            | 10,826          | 10,826          | 2,578           | (8,212)        | -76.1%       | (8,248)          | -76.2%        |
| Penalty & Interest             | 297               | 291             | 291             | 308             | 11             | 3.7%         | 17               | 5.8%          |
| Publishing                     | 4                 | 7               | 7               | 5               | 1              | 25.0%        | (2)              | -28.6%        |
| Rentals of Personal Property   | 2,649             | 4,521           | 4,521           | 3,806           | 1,157          | 43.7%        | (715)            | -15.8%        |
| Residential Property Rentals   | 3,774             | 0               | 0               | 51              | (3,723)        | -98.6%       | 51               | 100.0%        |
| Restaurants & Bars             | 3,153             | 3,807           | 3,807           | 3,888           | 735            | 23.3%        | 81               | 2.1%          |
| Retail Sales                   | 26,971            | 33,096          | 33,096          | 32,812          | 5,841          | 21.7%        | (284)            | -0.9%         |
| Telecommunication and Cable TV | 733               | 784             | 784             | 753             | 20             | 2.8%         | (31)             | -3.9%         |
| Transportation                 | 1                 | 0               | 0               | 1               | 0              | 0.0%         | 1                | 100.0%        |
| Use                            | 1,975             | 2,661           | 2,661           | 2,739           | 764            | 38.7%        | 78               | 2.9%          |
| <b>TOTAL</b>                   | <b>\$60,479</b>   | <b>\$68,652</b> | <b>\$68,652</b> | <b>\$59,690</b> | <b>(\$790)</b> | <b>-1.3%</b> | <b>(\$8,963)</b> | <b>-13.1%</b> |

<sup>1/</sup> The negative growth in October reflects a resolution of the reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund in July and August.

**GENERAL FUND SALES TAX CATEGORY ANALYSIS**  
**CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE**  
**2025-26 ACTUALS COMPARED TO 2024-25**  
**(4+8)**

| Category                       | Jul         | Aug          | Sep         | Oct         | Nov        | Dec        | Jan        | Feb        | Mar        | Apr        | May        | Jun        | Budget       |
|--------------------------------|-------------|--------------|-------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| Amusements                     | 30.8%       | -0.7%        | 1.5%        | 3.5%        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 23.4%        |
| Commercial Property Rental     | 10.0%       | 22.9%        | 24.7%       | 25.5%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 15.0%        |
| Construction Contracting       | -16.3%      | -6.6%        | -3.6%       | 4.7%        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 26.5%        |
| Hotel/Motel Lodging            | -5.8%       | 3.4%         | 6.4%        | 8.1%        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 31.2%        |
| Job Printing                   | -54.5%      | -44.2%       | -26.7%      | -18.0%      | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 35.0%        |
| Other Utilities                | 48.1%       | 35.9%        | 8.3%        | -11.8%      | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 2.4%         |
| Penalty & Interest             | 38.6%       | 37.0%        | 30.6%       | 23.9%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 7.6%         |
| Publishing                     | -25.0%      | -9.1%        | 11.8%       | 14.6%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 39.3%        |
| Rentals of Personal Property   | -2.0%       | 10.2%        | 16.1%       | 22.9%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 16.5%        |
| Residential Property Rentals   | -99.4%      | -99.3%       | -97.7%      | -98.0%      | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | -100.0%      |
| Restaurants & Bars             | 3.7%        | 14.2%        | 18.3%       | 19.6%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 23.7%        |
| Retail Sales                   | 5.5%        | 16.6%        | 19.5%       | 20.0%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 22.7%        |
| Telecommunication and Cable TV | -11.2%      | -11.9%       | -14.7%      | -10.8%      | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 5.2%         |
| Transportation                 | 100.0%      | 100.0%       | 300.0%      | 150.0%      | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 14.4%        |
| Use Tax                        | 23.6%       | 19.6%        | 17.8%       | 22.3%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 26.1%        |
| <b>TOTAL</b>                   | <b>5.0%</b> | <b>11.2%</b> | <b>8.3%</b> | <b>5.9%</b> | <b>---</b> | <b>14.1%</b> |

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

|                        | 2024-25<br>Actual | 2025-26<br>Budget <sup>1/</sup> | 2025-26<br>Actual | % Change<br>from PY | 2025-26<br>Estimate | % Change<br>from PY | 2026-27<br>Proposed<br>Budget | % Change<br>from PY |
|------------------------|-------------------|---------------------------------|-------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|
| July                   | \$6,812           | \$6,821                         | \$6,299           | -7.5%               | \$6,299             | -7.5%               | \$0                           | NA                  |
| August                 | 5,647             | 6,905                           | 6,133             | 8.6%                | 6,133               | 8.6%                | 0                             | NA                  |
| September              | 5,904             | 7,246                           | 6,381             | 8.1%                | 6,381               | 8.1%                | 0                             | NA                  |
| October                | 6,579             | 7,879                           | 7,562             | 14.9%               | 7,562               | 14.9%               | 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                  |
| <b>Subtotal:</b>       | <b>\$85,373</b>   | <b>\$101,977</b>                | <b>\$26,375</b>   | <b>NA</b>           | <b>\$26,375</b>     | <b>-69.1%</b>       | <b>\$0</b>                    | <b>NA</b>           |
| Year End<br>Adjustment | (321)             | 1,498                           | 0                 | NA                  | 0                   | NA                  | 0                             | NA                  |
| <b>TOTAL:</b>          | <b>\$85,052</b>   | <b>\$103,475</b>                | <b>\$26,375</b>   | <b>NA</b>           | <b>\$26,375</b>     | <b>-69.0%</b>       | <b>\$0</b>                    | <b>NA</b>           |

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

**Actual vs. Budget**

|                     |           |
|---------------------|-----------|
| YTD Actual Revenue: | \$26,375  |
| YTD Budget:         | 28,851    |
| Dollars Over/Under: | (\$2,476) |
| Percent Over/Under: | -8.6%     |

**Actual vs. Prior Year**

|                        |          |
|------------------------|----------|
| YTD Actual Revenue:    | \$26,375 |
| YTD Prior Year Actual: | 24,942   |
| Dollars Over/Under:    | \$1,433  |
| Percent Over/Under:    | 5.7%     |

**PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000's)**

|                            | JUL<br>(Act) | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est)  | APR<br>(Est)  | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |              |
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------------|-------------------|-----------------------------|--------------|
| Advertising                | 218          | 148          | 138          | 222          | 366          | 228          | 432          | 159          | 182           | 243           | 181          | 128          | <b>2,645</b>       | 2,645             | 0.0%                        |              |
| (% change from prior year) | -2.2%        | -24.9%       | -13.8%       | -33.6%       | -7.4%        | 11.3%        | 2.7%         | 19.9%        | 27.9%         | 14.2%         | 9.6%         | 132.3%       | <b>0.0%</b>        |                   |                             |              |
| Construction Contracting   | 2,307        | 2,221        | 2,408        | 2,813        | 3,364        | 2,823        | 3,508        | 2,723        | 3,051         | 3,032         | 3,179        | 3,164        | <b>34,593</b>      | 34,593            | 26.7%                       |              |
| (% change from prior year) | -16.3%       | 6.1%         | 2.6%         | 33.0%        | 23.9%        | 57.9%        | 22.0%        | 35.8%        | 41.8%         | 46.9%         | 31.7%        | 59.1%        | <b>26.7%</b>       |                   |                             |              |
| Hotel/Motel Lodging        | 1,443        | 1,279        | 1,258        | 1,687        | 2,726        | 2,582        | 2,115        | 2,822        | 3,871         | 4,148         | 3,027        | 2,355        | <b>29,313</b>      | 29,313            | 9.2%                        |              |
| (% change from prior year) | -6.5%        | -6.0%        | -7.7%        | -7.4%        | 5.4%         | 11.2%        | 12.7%        | 18.3%        | 17.3%         | 13.2%         | 16.1%        | 16.3%        | <b>9.2%</b>        |                   |                             |              |
| Job Printing               | 33           | 43           | 58           | 58           | 118          | 79           | 82           | 71           | 83            | 78            | 70           | 66           | <b>839</b>         | 839               | 35.1%                       |              |
| (% change from prior year) | -54.9%       | -32.7%       | 23.4%        | 11.2%        | 40.0%        | 54.0%        | 84.3%        | 61.1%        | 104.6%        | 78.3%         | 71.8%        | 78.5%        | <b>35.1%</b>       |                   |                             |              |
| Publishing                 | 4            | 4            | 4            | 4            | 3            | 2            | 31           | 8            | 10            | 2             | 16           | 6            | <b>94</b>          | 94                | 39.3%                       |              |
| (% change from prior year) | -27.0%       | 32.5%        | 172.3%       | 41.2%        | 61.3%        | 78.8%        | -9.8%        | 54.8%        | 434.3%        | 99.7%         | 380.6%       | 6.2%         | <b>39.3%</b>       |                   |                             |              |
| Restaurant and Bars        | 2,292        | 2,438        | 2,515        | 2,777        | 2,966        | 2,824        | 2,994        | 2,897        | 3,080         | 3,451         | 3,216        | 3,036        | <b>34,486</b>      | 34,486            | 23.7%                       |              |
| (% change from prior year) | 3.7%         | 26.3%        | 26.6%        | 23.3%        | 28.0%        | 23.7%        | 25.6%        | 25.3%        | 25.5%         | 25.1%         | 26.7%        | 24.2%        | <b>23.7%</b>       |                   |                             |              |
| Transportation             | 1            | 1            | 1            | 1            | 0            | 0            | 0            | 0            | 0             | 1             | 0            | 2            | <b>7</b>           | 7                 | 14.4%                       |              |
| (% change from prior year) | 259.5%       | 81.3%        | 116.9%       | 9.6%         | -20.0%       | -49.7%       | 48.3%        | 37.5%        | -35.2%        | 50.8%         | -31.6%       | -49.5%       | <b>14.4%</b>       |                   |                             |              |
| <b>Total</b>               | <b>6,299</b> | <b>6,133</b> | <b>6,381</b> | <b>7,562</b> | <b>9,543</b> | <b>8,539</b> | <b>9,162</b> | <b>8,680</b> | <b>10,277</b> | <b>10,956</b> | <b>9,688</b> | <b>8,757</b> | <b>101,977</b>     | <b>101,977</b>    | <b>19.4%</b>                |              |
| (% change from prior year) | -7.5%        | 8.6%         | 8.1%         | 15.0%        | 17.8%        | 28.4%        | 20.0%        | 26.1%        | 27.1%         | 25.3%         | 24.7%        | 33.6%        | 19.4%              |                   |                             |              |
|                            |              |              |              |              |              |              |              |              |               |               |              |              | <b>GASB</b>        | 1,498             | 1,498                       | 566.7%       |
|                            |              |              |              |              |              |              |              |              |               |               |              |              | <b>Total</b>       | <b>103,475</b>    | <b>103,475</b>              | <b>20.8%</b> |

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

|                        | 2024-25<br>Actual | 2025-26<br>Budget | 2025-26<br>Actual | % Change<br>from PY | 2025-26<br>Estimate | % Change<br>from PY | 2026-27<br>Proposed<br>Budget | % Change<br>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             | 1,593             | -2.4%               | 1,593               | -2.4%               | 0                             | NA                  |
| October                | 2,027             | 2,108             | 1,889             | -6.8%               | 1,889               | -6.8%               | 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                  |
| <b>Subtotal:</b>       | <b>\$29,889</b>   | <b>\$32,683</b>   | <b>\$6,816</b>    | <b>NA</b>           | <b>\$6,816</b>      | <b>-77.2%</b>       | <b>\$0</b>                    | <b>NA</b>           |
| Year End<br>Adjustment | 81                | 127               | 0                 | NA                  | 0                   | NA                  | 0                             | NA                  |
| <b>TOTAL:</b>          | <b>\$29,970</b>   | <b>\$32,810</b>   | <b>\$6,816</b>    | <b>-77.3%</b>       | <b>\$6,816</b>      | <b>-77.3%</b>       | <b>\$0</b>                    | <b>NA</b>           |

**Actual vs. Budget**

|                     |         |
|---------------------|---------|
| YTD Actual Revenue: | \$6,816 |
| YTD Budget:         | 7,724   |
| Dollars Over/Under: | (\$908) |
| Percent Over/Under: | -11.8%  |

**Actual vs. Prior Year**

|                        |         |
|------------------------|---------|
| YTD Actual Revenue:    | \$6,816 |
| YTD Prior Year Actual: | 7,206   |
| Dollars Over/Under:    | (\$390) |
| Percent Over/Under:    | -5.4%   |

**SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000'S)**

|                                 | JUL<br>(Act) | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est) | APR<br>(Est) | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|-----------------------------|
| Hotel/Motel Lodging             | 721          | 639          | 629          | 844          | 1,363        | 1,291        | 1,057        | 1,411        | 1,936        | 2,074        | 1,513        | 1,178        | <b>14,656</b>      | 14,656            | 9.2%                        |
| (% change from prior year)      | -6.5%        | -6.0%        | -7.7%        | -7.4%        | 5.4%         | 11.2%        | 12.7%        | 18.3%        | 17.3%        | 13.2%        | 16.1%        | 16.3%        | <b>9.2%</b>        |                   |                             |
| Short-Term Motor Vehicle Rental | 1,154        | 819          | 964          | 1,045        | 1,665        | 1,596        | 1,417        | 1,439        | 1,789        | 2,586        | 1,972        | 1,581        | <b>18,027</b>      | 18,027            | 9.5%                        |
| (% change from prior year)      | 0.1%         | -12.9%       | 1.2%         | -6.4%        | 12.7%        | 12.5%        | 10.0%        | 14.7%        | 20.3%        | 9.8%         | 16.0%        | 19.9%        | <b>9.5%</b>        |                   |                             |
| <b>Total</b>                    | <b>1,876</b> | <b>1,458</b> | <b>1,593</b> | <b>1,889</b> | <b>3,028</b> | <b>2,887</b> | <b>2,475</b> | <b>2,850</b> | <b>3,725</b> | <b>4,660</b> | <b>3,485</b> | <b>2,757</b> | <b>32,683</b>      | <b>32,683</b>     | <b>9.3%</b>                 |
| (% change from prior year)      | -2.5%        | -10.0%       | -2.5%        | -6.8%        | 9.3%         | 11.9%        | 11.1%        | 16.5%        | 18.8%        | 11.3%        | 16.0%        | 18.3%        | 9.3%               |                   |                             |
|                                 |              |              |              |              |              |              |              |              |              |              |              |              | <b>GASB</b>        | 127               | 127                         |
|                                 |              |              |              |              |              |              |              |              |              |              |              |              | <b>Total</b>       | <b>32,810</b>     | <b>32,810</b>               |
|                                 |              |              |              |              |              |              |              |              |              |              |              |              |                    |                   | <b>6.4%</b>                 |

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

|                        | 2024-25<br>Actual | 2025-26<br>Budget | 2025-26<br>Actual | % Change<br>from PY | 2025-26<br>Estimate | % Change<br>from PY | 2026-27<br>Proposed<br>Budget | % Change<br>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                | 36                | -16.3%              | 36                  | -16.3%              | 0                             | NA                  |
| October                | 45                | 43                | 48                | 6.7%                | 48                  | 6.7%                | 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                  |
| <b>Subtotal:</b>       | <b>\$894</b>      | <b>\$884</b>      | <b>\$173</b>      | <b>NA</b>           | <b>\$173</b>        | <b>-80.6%</b>       | <b>\$0</b>                    | <b>NA</b>           |
| Year End<br>Adjustment | 1                 | 2                 | 0                 | NA                  | 0                   | NA                  | 0                             | NA                  |
| <b>TOTAL:</b>          | <b>\$895</b>      | <b>\$886</b>      | <b>\$173</b>      | <b>NA</b>           | <b>\$173</b>        | <b>-80.7%</b>       | <b>\$0</b>                    | <b>NA</b>           |

**Actual vs. Budget**

|                     |        |
|---------------------|--------|
| YTD Actual Revenue: | \$173  |
| YTD Budget:         | 193    |
|                     |        |
| Dollars Over/Under: | (\$20) |
| Percent Over/Under: | -10.4% |

**Actual vs. Prior Year**

|                        |       |
|------------------------|-------|
| YTD Actual Revenue:    | \$173 |
| YTD Prior Year Actual: | 180   |
|                        |       |
| Dollars Over/Under:    | (\$7) |
| Percent Over/Under:    | -3.9% |

**JET FUEL SALES TAXES SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000'S)**

|                            | JUL<br>(Act) | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est) | APR<br>(Est) | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|-----------------------------|
| Jet Fuel                   | 49           | 40           | 36           | 48           | 54           | 56           | 59           | 220          | 79           | 119          | 71           | 53           | 884                | 884               | -1.1%                       |
| (% change from prior year) | -27.5%       | 63.8%        | -16.4%       | 6.5%         | -0.3%        | -6.1%        | -11.9%       | -5.4%        | 15.8%        | 19.3%        | -6.6%        | -5.4%        | -1.1%              |                   |                             |
| <b>Total</b>               | <b>49</b>    | <b>40</b>    | <b>36</b>    | <b>48</b>    | <b>54</b>    | <b>56</b>    | <b>59</b>    | <b>220</b>   | <b>79</b>    | <b>119</b>   | <b>71</b>    | <b>53</b>    | <b>884</b>         | <b>884</b>        | <b>-1.1%</b>                |
| (% change from prior year) | -27.5%       | 63.8%        | -16.4%       | 6.5%         | -0.3%        | -6.1%        | -11.9%       | -5.4%        | 15.8%        | 19.3%        | -6.6%        | -5.4%        | -1.1%              |                   |                             |
|                            |              |              |              |              |              |              |              |              |              |              |              |              |                    | GASB              | 2                           |
|                            |              |              |              |              |              |              |              |              |              |              |              |              |                    | <b>Total</b>      | <b>886</b>                  |
|                            |              |              |              |              |              |              |              |              |              |              |              |              |                    | <b>886</b>        | <b>-1.0%</b>                |

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

|                        | 2024-25<br>Actual | 2025-26<br>Budget <sup>1/</sup> | 2025-26<br>Actual | % Change<br>from PY | 2025-26<br>Estimate | % Change<br>from PY | 2026-27<br>Proposed<br>Budget | % Change<br>from PY |
|------------------------|-------------------|---------------------------------|-------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|
| July                   | \$31,611          | \$29,184                        | \$29,962          | -5.2%               | \$29,962            | -5.2%               | \$0                           | NA                  |
| August                 | 28,991            | 32,859                          | 33,542            | 15.7%               | 33,542              | 15.7%               | 0                             | NA                  |
| September              | 28,930            | 33,862                          | 33,044            | 14.2%               | 33,044              | 14.2%               | 0                             | NA                  |
| October                | 30,099            | 35,496                          | 35,135            | 16.7%               | 35,135              | 16.7%               | 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                  |
| <b>Subtotal:</b>       | <b>\$367,814</b>  | <b>\$431,282</b>                | <b>\$131,683</b>  |                     | <b>NA</b>           | <b>\$131,683</b>    | <b>-64.2%</b>                 | <b>\$0</b>          |
| Year End<br>Adjustment | (2,321)           | 7,808                           | 0                 | NA                  | 0                   | NA                  | 0                             | NA                  |
| <b>TOTAL:</b>          | <b>\$365,494</b>  | <b>\$439,090</b>                | <b>\$131,683</b>  |                     | <b>NA</b>           | <b>\$131,683</b>    | <b>-64.0%</b>                 | <b>\$0</b>          |

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

**Actual vs. Budget**

|                     |           |
|---------------------|-----------|
| YTD Actual Revenue: | \$131,683 |
| YTD Budget:         | 131,400   |
| Dollars Over/Under: | \$283     |
| Percent Over/Under: | 0.2%      |

**Actual vs. Prior Year**

|                        |           |
|------------------------|-----------|
| YTD Actual Revenue:    | \$131,683 |
| YTD Prior Year Actual: | 119,631   |
| Dollars Over/Under:    | \$12,052  |
| Percent Over/Under:    | 10.1%     |

**TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000'S)**

|                              | JUL<br>(Act)  | AUG<br>(Act)  | SEP<br>(Act)  | OCT<br>(Act)  | NOV<br>(Est)  | DEC<br>(Est)  | JAN<br>(Est)  | FEB<br>(Est)  | MAR<br>(Est)  | APR<br>(Est)  | MAY<br>(Est)  | JUN<br>(Est)  | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |              |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|-------------------|-----------------------------|--------------|
| Amusements                   | 412           | 237           | 433           | 484           | 537           | 478           | 371           | 330           | 405           | 671           | 524           | 476           | <b>5,358</b>       | 5,358             | 23.4%                       |              |
| (% change from prior year)   | 31.0%         | -30.0%        | 4.8%          | 8.5%          | 48.4%         | 47.1%         | 25.0%         | 31.1%         | 31.9%         | 28.6%         | 28.7%         | 23.4%         |                    |                   |                             |              |
| Commercial Property Rental   | 2,598         | 3,034         | 2,924         | 3,071         | 2,758         | 2,688         | 2,964         | 2,680         | 2,593         | 3,221         | 2,822         | 2,998         | <b>34,351</b>      | 34,351            | 16.5%                       |              |
| (% change from prior year)   | 9.2%          | 37.7%         | 30.2%         | 29.5%         | 12.5%         | 16.6%         | 7.9%          | 13.8%         | 7.1%          | 9.5%          | 7.2%          | 22.9%         | <b>16.5%</b>       |                   |                             |              |
| Construction Contracting     | 2,784         | 2,680         | 2,906         | 3,395         | 4,059         | 3,406         | 4,234         | 3,286         | 3,682         | 3,659         | 3,836         | 3,800         | <b>41,727</b>      | 41,727            | 26.6%                       |              |
| (% change from prior year)   | -16.3%        | 6.1%          | 2.6%          | 33.0%         | 23.9%         | 57.9%         | 22.0%         | 35.8%         | 41.9%         | 46.9%         | 31.7%         | 58.3%         | <b>26.6%</b>       |                   |                             |              |
| Hotel/Motel Lodging          | 450           | 481           | 475           | 630           | 1,015         | 962           | 788           | 1,051         | 1,442         | 1,545         | 1,127         | 878           | <b>10,844</b>      | 10,844            | 31.2%                       |              |
| (% change from prior year)   | -5.8%         | 13.8%         | 12.9%         | 12.2%         | 28.1%         | 34.8%         | 35.7%         | 43.5%         | 42.9%         | 36.5%         | 40.4%         | 41.2%         | <b>31.2%</b>       |                   |                             |              |
| Job Printing                 | 39            | 52            | 69            | 70            | 143           | 96            | 99            | 86            | 100           | 94            | 85            | 79            | <b>1,012</b>       | 1,012             | 35.1%                       |              |
| (% change from prior year)   | -54.9%        | -32.7%        | 23.4%         | 11.2%         | 40.0%         | 54.0%         | 84.3%         | 61.1%         | 104.6%        | 78.3%         | 71.8%         | 78.5%         | <b>35.1%</b>       |                   |                             |              |
| Publishing                   | 5             | 5             | 5             | 4             | 4             | 3             | 38            | 10            | 12            | 3             | 19            | 6             | <b>114</b>         | 114               | 39.3%                       |              |
| (% change from prior year)   | -27.0%        | 32.5%         | 172.3%        | 41.2%         | 61.3%         | 78.8%         | -9.8%         | 54.8%         | 434.3%        | 99.7%         | 380.6%        | 6.2%          | <b>39.3%</b>       |                   |                             |              |
| Rentals of Personal Property | 1,357         | 1,634         | 1,684         | 1,914         | 1,742         | 2,148         | 1,787         | 1,943         | 1,658         | 2,168         | 1,985         | 1,817         | <b>21,837</b>      | 21,837            | 16.5%                       |              |
| (% change from prior year)   | -2.0%         | 23.0%         | 28.0%         | 43.7%         | 12.5%         | 40.5%         | 8.7%          | 25.6%         | 16.0%         | -0.8%         | 8.1%          | 8.8%          | <b>16.5%</b>       |                   |                             |              |
| Residential Property Rental  | 12            | 15            | 98            | 26            | (22)          | (24)          | (26)          | (16)          | (16)          | (17)          | (17)          | (13)          | <b>0</b>           | 0                 | -100.0%                     |              |
| (% change from prior year)   | -99.4%        | -99.2%        | -94.3%        | -98.6%        | -101.2%       | -101.2%       | -101.2%       | -106.4%       | -113.2%       | -109.0%       | -103.4%       | -113.9%       | <b>-100.0%</b>     |                   |                             |              |
| Restaurant and Bars          | 2,766         | 2,942         | 3,035         | 3,352         | 3,579         | 3,408         | 3,613         | 3,496         | 3,717         | 4,165         | 3,881         | 3,663         | <b>41,617</b>      | 41,617            | 23.7%                       |              |
| (% change from prior year)   | 3.7%          | 26.3%         | 26.6%         | 23.3%         | 28.0%         | 23.7%         | 25.6%         | 25.3%         | 25.5%         | 25.1%         | 26.7%         | 24.2%         | <b>23.7%</b>       |                   |                             |              |
| Retail Sales                 | 14,022        | 16,572        | 15,663        | 16,031        | 16,280        | 16,435        | 20,472        | 16,533        | 15,363        | 17,577        | 17,224        | 16,665        | <b>198,837</b>     | 198,837           | 23.1%                       |              |
| (% change from prior year)   | 5.1%          | 28.8%         | 25.2%         | 22.5%         | 23.4%         | 21.4%         | 24.3%         | 24.8%         | 27.1%         | 24.9%         | 25.0%         | 25.3%         | <b>23.1%</b>       |                   |                             |              |
| Transportation               | 1             | 1             | 1             | 1             | 0             | 1             | 1             | 0             | 0             | 1             | 0             | 1             | <b>8</b>           | 8                 | 14.4%                       |              |
| (% change from prior year)   | 259.5%        | 81.3%         | 116.9%        | 9.6%          | -20.0%        | -49.7%        | 48.3%         | 37.5%         | -35.2%        | 50.8%         | -31.6%        | -49.5%        | <b>14.4%</b>       |                   |                             |              |
| Use Tax                      | 1,381         | 1,260         | 1,192         | 1,309         | 642           | 1,279         | 2,002         | 1,399         | 1,442         | 1,511         | 1,327         | 1,316         | <b>16,060</b>      | 16,060            | 26.0%                       |              |
| (% change from prior year)   | 11.8%         | 17.9%         | 15.7%         | 42.8%         | -253.3%       | 9.3%          | 15.5%         | 14.4%         | 21.2%         | 2.5%          | 12.1%         | 40.2%         | <b>26.0%</b>       |                   |                             |              |
| <b>Total</b>                 | <b>25,828</b> | <b>28,913</b> | <b>28,485</b> | <b>30,286</b> | <b>30,738</b> | <b>30,879</b> | <b>36,343</b> | <b>30,799</b> | <b>30,399</b> | <b>34,599</b> | <b>32,812</b> | <b>31,685</b> | <b>371,766</b>     | <b>371,766</b>    | <b>17.2%</b>                |              |
| (% change from prior year)   | -5.2%         | 15.7%         | 14.2%         | 16.7%         | 18.6%         | 16.7%         | 13.2%         | 23.9%         | 25.8%         | 21.9%         | 20.8%         | 27.5%         | 17.3%              |                   |                             |              |
|                              |               |               |               |               |               |               |               |               |               |               |               |               | <b>GASB</b>        | 6,730             | 6,730                       | 436.4%       |
|                              |               |               |               |               |               |               |               |               |               |               |               |               | <b>Total</b>       | <b>378,496</b>    | <b>378,496</b>              | <b>22.2%</b> |

**TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000's\$)**

|                              | JUL<br>(Act) | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est) | APR<br>(Est) | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|-----------------------------|
| Amusements                   | 66           | 38           | 69           | 78           | 86           | 76           | 59           | 53           | 65           | 107          | 84           | 77           | <b>858</b>         | 858               | 23.4%                       |
| (% change from prior year)   | 31.0%        | -30.0%       | 4.8%         | 8.5%         | 48.4%        | 47.1%        | 25.0%        | 31.1%        | 31.1%        | 31.9%        | 28.6%        | 28.7%        | <b>23.4%</b>       |                   |                             |
| Commercial Property Rental   | 415          | 486          | 468          | 492          | 442          | 430          | 475          | 429          | 415          | 516          | 452          | 479          | <b>5,499</b>       | 5,499             | 16.5%                       |
| (% change from prior year)   | 9.0%         | 37.6%        | 30.2%        | 29.5%        | 12.6%        | 16.6%        | 8.0%         | 13.9%        | 7.2%         | 9.6%         | 7.2%         | 22.9%        | <b>16.5%</b>       |                   |                             |
| Construction Contracting     | 446          | 429          | 465          | 543          | 650          | 545          | 678          | 526          | 589          | 586          | 614          | 609          | <b>6,680</b>       | 6,680             | 26.6%                       |
| (% change from prior year)   | -16.3%       | 6.1%         | 2.6%         | 33.0%        | 23.9%        | 57.9%        | 22.0%        | 35.8%        | 41.9%        | 46.9%        | 31.7%        | 58.3%        | <b>26.6%</b>       |                   |                             |
| Hotel/Motel Lodging          | 72           | 77           | 76           | 101          | 163          | 154          | 126          | 168          | 231          | 247          | 180          | 141          | <b>1,736</b>       | 1,736             | 31.2%                       |
| (% change from prior year)   | -5.8%        | 13.8%        | 12.9%        | 12.2%        | 28.1%        | 34.8%        | 35.7%        | 43.5%        | 42.9%        | 36.5%        | 40.4%        | 41.2%        | <b>31.2%</b>       |                   |                             |
| Job Printing                 | 6            | 8            | 11           | 11           | 23           | 15           | 16           | 14           | 16           | 15           | 14           | 13           | <b>162</b>         | 162               | 35.1%                       |
| (% change from prior year)   | -54.9%       | -32.7%       | 23.4%        | 11.2%        | 40.0%        | 54.0%        | 84.3%        | 61.1%        | 104.6%       | 78.3%        | 71.8%        | 78.5%        | <b>35.1%</b>       |                   |                             |
| Publishing                   | 1            | 1            | 1            | 1            | 1            | 0            | 6            | 2            | 2            | 0            | 3            | 0            | <b>18</b>          | 18                | 39.3%                       |
| (% change from prior year)   | -27.0%       | 32.5%        | 172.3%       | 41.2%        | 61.3%        | 78.8%        | -9.8%        | 54.8%        | 434.3%       | 99.7%        | 380.6%       | 6.2%         | <b>39.3%</b>       |                   |                             |
| Rentals of Personal Property | 217          | 262          | 270          | 306          | 279          | 344          | 286          | 311          | 265          | 347          | 318          | 291          | <b>3,496</b>       | 3,496             | 16.5%                       |
| (% change from prior year)   | -2.0%        | 23.0%        | 28.0%        | 43.7%        | 12.5%        | 40.5%        | 8.7%         | 25.6%        | 16.0%        | -0.8%        | 8.1%         | 8.8%         | <b>16.5%</b>       |                   |                             |
| Residential Property Rental  | 2            | 2            | 16           | 4            | (3)          | (4)          | (4)          | (2)          | (3)          | (3)          | (3)          | (2)          | <b>0</b>           | 0                 | -100.0%                     |
| (% change from prior year)   | -99.4%       | -99.2%       | -94.3%       | -98.6%       | -101.2%      | -101.2%      | -101.2%      | -106.4%      | -113.2%      | -109.0%      | -103.4%      | -113.8%      | <b>-100.0%</b>     |                   |                             |
| Restaurant and Bars          | 443          | 471          | 486          | 537          | 573          | 546          | 578          | 560          | 595          | 667          | 621          | 586          | <b>6,663</b>       | 6,663             | 23.7%                       |
| (% change from prior year)   | 3.7%         | 26.3%        | 26.6%        | 23.3%        | 28.0%        | 23.7%        | 25.6%        | 25.3%        | 25.6%        | 25.1%        | 26.7%        | 24.2%        | <b>23.7%</b>       |                   |                             |
| Retail Sales                 | 2,245        | 2,653        | 2,507        | 2,566        | 2,606        | 2,631        | 3,278        | 2,647        | 2,460        | 2,814        | 2,757        | 2,669        | <b>31,833</b>      | 31,833            | 23.1%                       |
| (% change from prior year)   | 5.1%         | 28.8%        | 25.2%        | 22.5%        | 23.4%        | 21.4%        | 24.3%        | 24.8%        | 27.1%        | 24.9%        | 25.0%        | 25.3%        | <b>23.1%</b>       |                   |                             |
| Transportation               | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 1            | <b>1</b>           | 1                 | 14.4%                       |
| (% change from prior year)   | 259.5%       | 81.3%        | 116.9%       | 9.6%         | -20.0%       | -49.7%       | 48.3%        | 37.5%        | -35.2%       | 50.8%        | -31.6%       | -49.5%       | <b>14.4%</b>       |                   |                             |
| Use Tax                      | 221          | 202          | 191          | 210          | 103          | 205          | 321          | 224          | 231          | 242          | 212          | 209          | <b>2,571</b>       | 2,571             | 26.0%                       |
| (% change from prior year)   | 11.8%        | 17.9%        | 15.7%        | 42.8%        | -253.3%      | 8.8%         | 15.5%        | 14.4%        | 21.2%        | 2.5%         | 12.1%        | 40.2%        | <b>26.0%</b>       |                   |                             |
| <b>Total</b>                 | <b>4,134</b> | <b>4,629</b> | <b>4,559</b> | <b>4,849</b> | <b>4,921</b> | <b>4,944</b> | <b>5,819</b> | <b>4,931</b> | <b>4,867</b> | <b>5,539</b> | <b>5,253</b> | <b>5,072</b> | <b>59,517</b>      | <b>59,517</b>     | <b>17.2%</b>                |
| (% change from prior year)   | -5.2%        | 15.7%        | 14.2%        | 16.7%        | 18.6%        | 16.6%        | 13.2%        | 23.9%        | 25.8%        | 22.0%        | 20.8%        | 27.5%        | 17.3%              |                   |                             |
|                              |              |              |              |              |              |              |              |              |              |              |              |              | <b>GASB</b>        | 1,078             | 1,078                       |
|                              |              |              |              |              |              |              |              |              |              |              |              |              | <b>Total</b>       | <b>60,595</b>     | <b>60,595</b>               |
|                              |              |              |              |              |              |              |              |              |              |              |              |              |                    |                   | <b>22.2%</b>                |

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

|                        | 2024-25<br>Actual | 2025-26<br>Budget <sup>1/</sup> | 2025-26<br>Actual | % Change<br>from PY | 2025-26<br>Estimate | % Change<br>from PY | 2026-27<br>Proposed<br>Budget | % Change<br>from PY |
|------------------------|-------------------|---------------------------------|-------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|
| July                   | \$4,608           | \$4,282                         | \$4,412           | -4.3%               | \$4,412             | -4.3%               | \$0                           | NA                  |
| August                 | 4,242             | 4,794                           | 4,900             | 15.5%               | 4,900               | 15.5%               | 0                             | NA                  |
| September              | 4,225             | 4,949                           | 4,838             | 14.5%               | 4,838               | 14.5%               | 0                             | NA                  |
| October                | 4,392             | 5,179                           | 5,108             | 16.3%               | 5,108               | 16.3%               | 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                  |
| <b>Subtotal:</b>       | <b>\$53,751</b>   | <b>\$62,990</b>                 | <b>\$19,258</b>   | <b>NA</b>           | <b>\$19,258</b>     | <b>-64.2%</b>       | <b>\$0</b>                    | <b>NA</b>           |
| Year End<br>Adjustment | (333)             | 1,013                           | 0                 | NA                  | 0                   | NA                  | 0                             | NA                  |
| <b>TOTAL:</b>          | <b>\$53,418</b>   | <b>\$64,003</b>                 | <b>\$19,258</b>   | <b>NA</b>           | <b>\$19,258</b>     | <b>-63.9%</b>       | <b>\$0</b>                    | <b>NA</b>           |

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

**Actual vs. Budget**

|                     |          |
|---------------------|----------|
| YTD Actual Revenue: | \$19,258 |
| YTD Budget:         | 19,204   |
| Dollars Over/Under: | \$54     |
| Percent Over/Under: | 0.3%     |

**Actual vs. Prior Year**

|                        |          |
|------------------------|----------|
| YTD Actual Revenue:    | \$19,258 |
| YTD Prior Year Actual: | 17,467   |
| Dollars Over/Under:    | \$1,791  |
| Percent Over/Under:    | 10.3%    |

**PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS  
FY 2026 ACTUALS  
(4+8)  
(000'S)**

**PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**

**(4+8)  
(000's\$)**

|                              | JUL<br>(Act) | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est) | APR<br>(Est) | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |              |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|-----------------------------|--------------|
| Amusements                   | 27           | 16           | 29           | 32           | 36           | 32           | 25           | 22           | 27           | 44           | 35           | 30           | <b>355</b>         | 355               | 23.4%                       |              |
| (% change from prior year)   | 31.0%        | -30.0%       | 4.8%         | 8.5%         | 48.4%        | 47.1%        | 25.0%        | 31.1%        | 31.1%        | 31.9%        | 28.6%        | 28.7%        | <b>23.4%</b>       |                   |                             |              |
| Commercial Property Rental   | 172          | 201          | 194          | 204          | 183          | 178          | 197          | 178          | 172          | 214          | 187          | 197          | <b>2,277</b>       | 2,277             | 16.5%                       |              |
| (% change from prior year)   | 9.4%         | 37.7%        | 30.2%        | 29.5%        | 12.5%        | 16.5%        | 7.9%         | 13.8%        | 7.1%         | 9.5%         | 7.1%         | 22.8%        | <b>16.5%</b>       |                   |                             |              |
| Construction Contracting     | 185          | 178          | 193          | 225          | 269          | 226          | 281          | 218          | 244          | 243          | 254          | 252          | <b>2,768</b>       | 2,768             | 26.7%                       |              |
| (% change from prior year)   | -16.3%       | 6.1%         | 2.6%         | 33.0%        | 23.9%        | 57.9%        | 22.0%        | 35.8%        | 41.8%        | 46.9%        | 31.7%        | 59.1%        | <b>26.7%</b>       |                   |                             |              |
| Hotel/Motel Lodging          | 30           | 32           | 32           | 42           | 67           | 64           | 52           | 70           | 96           | 102          | 75           | 57           | <b>719</b>         | 719               | 31.2%                       |              |
| (% change from prior year)   | -5.8%        | 13.8%        | 12.9%        | 12.2%        | 28.1%        | 34.8%        | 35.7%        | 43.5%        | 42.9%        | 36.5%        | 40.4%        | 41.2%        | <b>31.2%</b>       |                   |                             |              |
| Job Printing                 | 3            | 3            | 5            | 5            | 9            | 6            | 7            | 6            | 7            | 6            | 6            | 4            | <b>67</b>          | 67                | 35.1%                       |              |
| (% change from prior year)   | -54.9%       | -32.7%       | 23.4%        | 11.2%        | 40.0%        | 54.0%        | 84.3%        | 61.1%        | 104.6%       | 78.3%        | 71.8%        | 78.5%        | <b>35.1%</b>       |                   |                             |              |
| Publishing                   | 0            | 0            | 0            | 0            | 0            | 0            | 3            | 1            | 1            | 0            | 1            | 2            | <b>8</b>           | 8                 | 39.3%                       |              |
| (% change from prior year)   | -27.0%       | 32.5%        | 172.3%       | 41.2%        | 61.3%        | 78.8%        | -9.8%        | 54.8%        | 434.3%       | 99.7%        | 380.6%       | 6.2%         | <b>39.3%</b>       |                   |                             |              |
| Rentals of Personal Property | 90           | 108          | 112          | 127          | 115          | 142          | 118          | 129          | 110          | 144          | 132          | 121          | <b>1,448</b>       | 1,448             | 16.5%                       |              |
| (% change from prior year)   | -2.0%        | 23.0%        | 28.0%        | 43.7%        | 12.5%        | 40.5%        | 8.7%         | 25.6%        | 16.0%        | -0.8%        | 8.1%         | 8.8%         | <b>16.5%</b>       |                   |                             |              |
| Residential Property Rental  | 1            | 1            | 6            | 2            | (1)          | (2)          | (2)          | (1)          | (1)          | (1)          | (1)          | (1)          | <b>0</b>           | 0                 | -100.0%                     |              |
| (% change from prior year)   | -99.4%       | -99.2%       | -94.3%       | -98.6%       | -101.2%      | -101.2%      | -101.2%      | -106.4%      | -113.2%      | -109.0%      | -103.4%      | -113.9%      | <b>-100.0%</b>     |                   |                             |              |
| Restaurant and Bars          | 183          | 195          | 201          | 222          | 237          | 226          | 240          | 232          | 246          | 276          | 257          | 244          | <b>2,759</b>       | 2,759             | 23.7%                       |              |
| (% change from prior year)   | 3.7%         | 26.3%        | 26.6%        | 23.3%        | 28.0%        | 23.7%        | 25.6%        | 25.3%        | 25.5%        | 25.1%        | 26.7%        | 24.2%        | <b>23.7%</b>       |                   |                             |              |
| Retail Sales                 | 966          | 1,134        | 1,079        | 1,094        | 1,116        | 1,127        | 1,404        | 1,133        | 1,053        | 1,205        | 1,181        | 1,143        | <b>13,635</b>      | 13,635            | 22.7%                       |              |
| (% change from prior year)   | 5.4%         | 28.2%        | 25.6%        | 21.7%        | 23.2%        | 20.4%        | 23.5%        | 24.7%        | 26.8%        | 24.5%        | 24.5%        | 24.5%        | <b>22.7%</b>       |                   |                             |              |
| Transportation               | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 1            | <b>1</b>           | 1                 | 14.4%                       |              |
| (% change from prior year)   | 259.5%       | 81.3%        | 116.9%       | 9.6%         | -20.0%       | -49.7%       | 48.3%        | 37.5%        | -35.2%       | 50.8%        | -31.6%       | -49.5%       | <b>14.4%</b>       |                   |                             |              |
| Use Tax                      | 107          | 91           | 85           | 91           | 46           | 92           | 144          | 101          | 104          | 109          | 96           | 96           | <b>1,162</b>       | 1,162             | 26.1%                       |              |
| (% change from prior year)   | 23.6%        | 15.1%        | 14.0%        | 38.7%        | -315.0%      | 9.2%         | 19.4%        | 15.2%        | 21.4%        | 5.7%         | 10.1%        | 39.1%        | <b>26.1%</b>       |                   |                             |              |
| <b>Total</b>                 | <b>1,765</b> | <b>1,960</b> | <b>1,935</b> | <b>2,043</b> | <b>2,078</b> | <b>2,092</b> | <b>2,467</b> | <b>2,087</b> | <b>2,058</b> | <b>2,342</b> | <b>2,222</b> | <b>2,149</b> | <b>25,198</b>      | <b>25,198</b>     | <b>17.2%</b>                |              |
| (% change from prior year)   | -4.3%        | 15.5%        | 14.5%        | 16.3%        | 18.3%        | 16.2%        | 13.2%        | 23.8%        | 25.6%        | 21.9%        | 20.5%        | 27.1%        | 17.2%              |                   |                             |              |
|                              |              |              |              |              |              |              |              |              |              |              |              |              | <b>GASB</b>        | 405               | 405                         |              |
|                              |              |              |              |              |              |              |              |              |              |              |              |              | <b>Total</b>       | <b>25,603</b>     | <b>25,603</b>               | <b>21.7%</b> |

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

|                        | 2024-25<br>Actual | 2025-26<br>Budget <sup>1/</sup> | 2025-26<br>Actual | % Change<br>from PY | 2025-26<br>Estimate | % Change<br>from PY | 2026-27<br>Proposed<br>Budget | % Change<br>from PY |
|------------------------|-------------------|---------------------------------|-------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|
| July                   | \$4,608           | \$4,282                         | \$4,412           | -4.3%               | \$4,412             | -4.3%               | \$0                           | NA                  |
| August                 | 4,242             | 4,793                           | 4,900             | 15.5%               | 4,900               | 15.5%               | 0                             | NA                  |
| September              | 4,224             | 4,949                           | 4,838             | 14.5%               | 4,838               | 14.5%               | 0                             | NA                  |
| October                | 4,392             | 5,180                           | 5,108             | 16.3%               | 5,108               | 16.3%               | 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                  |
| <b>Subtotal:</b>       | <b>\$53,754</b>   | <b>\$62,990</b>                 | <b>\$19,258</b>   | NA                  | <b>\$19,258</b>     | <b>-64.2%</b>       | <b>\$0</b>                    | NA                  |
| Year End<br>Adjustment | (336)             | 1,013                           | 0                 | NA                  | 0                   | NA                  | 0                             | NA                  |
| <b>TOTAL:</b>          | <b>\$53,418</b>   | <b>\$64,003</b>                 | <b>\$19,258</b>   | NA                  | <b>\$19,258</b>     | <b>-63.9%</b>       | <b>\$0</b>                    | NA                  |

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

**Actual vs. Budget**

|                     |          |
|---------------------|----------|
| YTD Actual Revenue: | \$19,258 |
| YTD Budget:         | 19,204   |
| Dollars Over/Under: | \$54     |
| Percent Over/Under: | 0.3%     |

**Actual vs. Prior Year**

|                        |          |
|------------------------|----------|
| YTD Actual Revenue:    | \$19,258 |
| YTD Prior Year Actual: | 17,466   |
| Dollars Over/Under:    | \$1,792  |
| Percent Over/Under:    | 10.3%    |

**NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000'S)**

|                              | JUL<br>(Act) | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est) | APR<br>(Est) | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>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%       | 4.8%         | 8.5%         | 48.4%        | 47.1%        | 25.0%        | 31.1%        | 31.1%        | 31.9%        | 28.6%        | 28.7%        | 23.4%              |                   |                             |
| Commercial Property Rental   | 22           | 25           | 24           | 25           | 23           | 22           | 25           | 22           | 21           | 27           | 23           | 26           | 285                | 285               | 16.5%                       |
| (% change from prior year)   | 9.4%         | 37.7%        | 30.2%        | 29.5%        | 12.5%        | 16.5%        | 7.9%         | 13.8%        | 7.1%         | 9.5%         | 7.1%         | 22.8%        | 16.5%              |                   |                             |
| Construction Contracting     | 23           | 22           | 24           | 28           | 34           | 28           | 35           | 27           | 31           | 30           | 32           | 32           | 346                | 346               | 26.5%                       |
| (% change from prior year)   | -16.3%       | 6.1%         | 2.6%         | 33.0%        | 23.9%        | 57.9%        | 22.0%        | 35.8%        | 41.8%        | 46.9%        | 31.7%        | 59.1%        | 26.7%              |                   |                             |
| Hotel/Motel Lodging          | 4            | 4            | 4            | 5            | 8            | 8            | 7            | 9            | 12           | 13           | 9            | 7            | 90                 | 90                | 31.2%                       |
| (% change from prior year)   | -5.8%        | 13.8%        | 12.9%        | 12.2%        | 28.1%        | 34.8%        | 35.7%        | 43.5%        | 42.9%        | 36.5%        | 40.4%        | 41.2%        | 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%       | 23.4%        | 11.2%        | 40.0%        | 54.0%        | 84.3%        | 61.1%        | 104.6%       | 78.3%        | 71.8%        | 78.5%        | 35.1%              |                   |                             |
| Publishing                   | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 1                  | 1                 | 39.3%                       |
| (% change from prior year)   | -27.0%       | 32.5%        | 172.3%       | 41.2%        | 61.3%        | 78.8%        | -9.8%        | 54.8%        | 434.3%       | 99.7%        | 380.6%       | 6.2%         | 39.3%              |                   |                             |
| Rentals of Personal Property | 11           | 14           | 14           | 16           | 14           | 18           | 15           | 16           | 14           | 18           | 16           | 15           | 181                | 181               | 16.5%                       |
| (% change from prior year)   | -2.0%        | 23.0%        | 28.0%        | 43.7%        | 12.5%        | 40.5%        | 8.7%         | 25.6%        | 16.0%        | -0.8%        | 8.1%         | 8.8%         | 16.5%              |                   |                             |
| Residential Property Rental  | 0            | 0            | 1            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | (1)          | 0                  | 0                 | -100.0%                     |
| (% change from prior year)   | -99.4%       | -99.2%       | -94.3%       | -98.6%       | -101.2%      | -101.2%      | -101.2%      | -106.4%      | -113.2%      | -109.0%      | -103.4%      | -113.9%      | -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%        | 26.6%        | 23.3%        | 28.0%        | 23.7%        | 25.6%        | 25.3%        | 25.5%        | 25.1%        | 26.7%        | 24.2%        | 23.7%              |                   |                             |
| Retail Sales                 | 121          | 142          | 135          | 137          | 140          | 141          | 176          | 142          | 132          | 151          | 148          | 140          | 1,705              | 1,705             | 22.7%                       |
| (% change from prior year)   | 5.4%         | 28.2%        | 25.6%        | 21.7%        | 23.2%        | 20.4%        | 23.5%        | 24.7%        | 26.8%        | 24.5%        | 24.5%        | 24.5%        | 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%        | 116.9%       | 9.6%         | -20.0%       | -49.7%       | 48.3%        | 37.5%        | -35.2%       | 50.8%        | -31.6%       | -49.5%       | 14.4%              |                   |                             |
| Use Tax                      | 13           | 11           | 11           | 11           | 6            | 12           | 18           | 13           | 13           | 14           | 12           | 11           | 145                | 145               | 26.1%                       |
| (% change from prior year)   | 23.6%        | 15.1%        | 14.0%        | 38.7%        | -314.9%      | 9.2%         | 19.4%        | 15.2%        | 21.4%        | 5.7%         | 10.1%        | 39.1%        | 26.1%              |                   |                             |
| <b>Total</b>                 | <b>221</b>   | <b>245</b>   | <b>242</b>   | <b>256</b>   | <b>260</b>   | <b>262</b>   | <b>309</b>   | <b>261</b>   | <b>257</b>   | <b>293</b>   | <b>278</b>   | <b>267</b>   | <b>3,151</b>       | <b>3,151</b>      | <b>17.2%</b>                |
| (% change from prior year)   | -4.3%        | 15.5%        | 14.5%        | 16.3%        | 18.3%        | 16.2%        | 13.2%        | 23.8%        | 25.6%        | 21.9%        | 20.5%        | 27.1%        | 17.2%              |                   |                             |
|                              |              |              |              |              |              |              |              |              |              |              |              |              | <b>GASB</b>        | 51                | 51                          |
|                              |              |              |              |              |              |              |              |              |              |              |              |              | <b>Total</b>       | <b>3,202</b>      | <b>3,202</b>                |
|                              |              |              |              |              |              |              |              |              |              |              |              |              |                    |                   | <b>98.1%</b>                |
|                              |              |              |              |              |              |              |              |              |              |              |              |              |                    |                   | <b>19.9%</b>                |

**NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000'S)**

|                              | JUL<br>(Act) | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est) | APR<br>(Est) | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|-----------------------------|
| Amusements                   | 17           | 10           | 18           | 20           | 22           | 20           | 15           | 14           | 17           | 28           | 22           | 19           | <b>222</b>         | 222               | 23.4%                       |
| (% change from prior year)   | 31.0%        | -30.0%       | 4.8%         | 8.5%         | 48.4%        | 47.1%        | 25.0%        | 31.1%        | 31.1%        | 31.9%        | 28.6%        | 28.7%        | <b>23.4%</b>       |                   |                             |
| Commercial Property Rental   | 108          | 126          | 121          | 127          | 114          | 111          | 123          | 111          | 107          | 133          | 117          | 125          | <b>1,423</b>       | 1,423             | 16.5%                       |
| (% change from prior year)   | 9.4%         | 37.7%        | 30.2%        | 29.5%        | 12.5%        | 16.5%        | 7.9%         | 13.8%        | 7.1%         | 9.5%         | 7.1%         | 22.8%        | <b>16.5%</b>       |                   |                             |
| Construction Contracting     | 115          | 111          | 120          | 141          | 168          | 141          | 175          | 136          | 153          | 152          | 159          | 158          | <b>1,729</b>       | 1,729             | 26.7%                       |
| (% change from prior year)   | -16.3%       | 6.1%         | 2.6%         | 33.0%        | 23.9%        | 57.9%        | 22.0%        | 35.8%        | 41.8%        | 46.9%        | 31.7%        | 59.1%        | <b>26.7%</b>       |                   |                             |
| Hotel/Motel Lodging          | 19           | 20           | 20           | 26           | 42           | 40           | 33           | 44           | 60           | 64           | 47           | 34           | <b>449</b>         | 449               | 31.2%                       |
| (% change from prior year)   | -5.8%        | 13.8%        | 12.9%        | 12.2%        | 28.1%        | 34.8%        | 35.7%        | 43.5%        | 42.9%        | 36.5%        | 40.4%        | 41.2%        | <b>31.2%</b>       |                   |                             |
| Job Printing                 | 2            | 2            | 3            | 3            | 6            | 4            | 4            | 4            | 4            | 4            | 4            | 2            | <b>42</b>          | 42                | 35.1%                       |
| (% change from prior year)   | -54.9%       | -32.7%       | 23.4%        | 11.2%        | 40.0%        | 54.0%        | 84.3%        | 61.1%        | 104.6%       | 78.3%        | 71.8%        | 78.5%        | <b>35.1%</b>       |                   |                             |
| Publishing                   | 0            | 0            | 0            | 0            | 0            | 0            | 2            | 0            | 0            | 0            | 1            | 2            | <b>5</b>           | 5                 | 39.3%                       |
| (% change from prior year)   | -27.0%       | 32.5%        | 172.3%       | 41.2%        | 61.3%        | 78.8%        | -9.8%        | 54.8%        | 434.3%       | 99.7%        | 380.6%       | 6.2%         | <b>39.3%</b>       |                   |                             |
| Rentals of Personal Property | 56           | 68           | 70           | 79           | 72           | 89           | 74           | 80           | 69           | 90           | 82           | 76           | <b>905</b>         | 905               | 16.5%                       |
| (% change from prior year)   | -2.0%        | 23.0%        | 28.0%        | 43.7%        | 12.5%        | 40.5%        | 8.7%         | 25.6%        | 16.0%        | -0.8%        | 8.1%         | 8.8%         | <b>16.5%</b>       |                   |                             |
| Residential Property Rental  | 1            | 1            | 4            | 1            | (1)          | (1)          | (1)          | (1)          | (1)          | (1)          | (1)          | 0            | <b>0</b>           | 0                 | -100.0%                     |
| (% change from prior year)   | -99.4%       | -99.2%       | -94.3%       | -98.6%       | -101.2%      | -101.2%      | -101.2%      | -106.4%      | -113.2%      | -109.0%      | -103.4%      | -113.9%      | <b>-100.0%</b>     |                   |                             |
| Restaurant and Bars          | 115          | 122          | 126          | 139          | 148          | 141          | 150          | 145          | 154          | 173          | 161          | 150          | <b>1,724</b>       | 1,724             | 23.7%                       |
| (% change from prior year)   | 3.7%         | 26.3%        | 26.6%        | 23.3%        | 28.0%        | 23.7%        | 25.6%        | 25.3%        | 25.5%        | 25.1%        | 26.7%        | 24.2%        | <b>23.7%</b>       |                   |                             |
| Retail Sales                 | 604          | 709          | 674          | 683          | 697          | 704          | 877          | 708          | 658          | 753          | 738          | 715          | <b>8,520</b>       | 8,520             | 22.7%                       |
| (% change from prior year)   | 5.4%         | 28.2%        | 25.6%        | 21.7%        | 23.2%        | 20.4%        | 23.5%        | 24.7%        | 26.8%        | 24.5%        | 24.5%        | 24.5%        | <b>22.7%</b>       |                   |                             |
| Transportation               | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | <b>0</b>           | 0                 | 14.4%                       |
| (% change from prior year)   | 259.5%       | 81.3%        | 116.9%       | 9.6%         | -20.0%       | -49.7%       | 48.3%        | 37.5%        | -35.2%       | 50.8%        | -31.6%       | -49.5%       | <b>14.4%</b>       |                   |                             |
| Use Tax                      | 67           | 57           | 53           | 57           | 29           | 58           | 90           | 63           | 65           | 68           | 60           | 59           | <b>726</b>         | 726               | 26.1%                       |
| (% change from prior year)   | 23.6%        | 15.1%        | 14.0%        | 38.7%        | -315.1%      | 9.2%         | 19.4%        | 15.2%        | 21.4%        | 5.7%         | 10.1%        | 39.1%        | <b>26.1%</b>       |                   |                             |
| <b>Total</b>                 | <b>1,103</b> | <b>1,225</b> | <b>1,209</b> | <b>1,277</b> | <b>1,299</b> | <b>1,307</b> | <b>1,542</b> | <b>1,304</b> | <b>1,286</b> | <b>1,464</b> | <b>1,388</b> | <b>1,341</b> | <b>15,745</b>      | <b>15,745</b>     | <b>17.2%</b>                |
| (% change from prior year)   | -4.3%        | 15.5%        | 14.5%        | 16.3%        | 18.3%        | 16.2%        | 13.2%        | 23.8%        | 25.6%        | 21.9%        | 20.5%        | 27.1%        | 17.2%              |                   |                             |
|                              |              |              |              |              |              |              |              |              |              |              |              |              | <b>GASB</b>        | 253               | 253                         |
|                              |              |              |              |              |              |              |              |              |              |              |              |              | <b>Total</b>       | <b>15,998</b>     | <b>15,998</b>               |
|                              |              |              |              |              |              |              |              |              |              |              |              |              |                    |                   | <b>401.2%</b>               |
|                              |              |              |              |              |              |              |              |              |              |              |              |              |                    |                   | <b>21.7%</b>                |

**NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**

**(4+8)  
(000's)**

|                              | JUL<br>(Act) | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est) | APR<br>(Est) | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |              |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|-----------------------------|--------------|
| Amusements                   | 48           | 27           | 50           | 56           | 62           | 55           | 43           | 38           | 47           | 78           | 61           | 57           | <b>622</b>         | 622               | 23.4%                       |              |
| (% change from prior year)   | 31.0%        | -30.0%       | 4.8%         | 8.5%         | 48.4%        | 47.1%        | 25.0%        | 31.1%        | 31.1%        | 31.9%        | 28.6%        | 28.7%        | <b>23.4%</b>       |                   |                             |              |
| Commercial Property Rental   | 302          | 352          | 339          | 356          | 320          | 312          | 344          | 311          | 301          | 374          | 327          | 347          | <b>3,985</b>       | 3,985             | 16.5%                       |              |
| (% change from prior year)   | 9.4%         | 37.7%        | 30.2%        | 29.5%        | 12.5%        | 16.5%        | 7.9%         | 13.8%        | 7.1%         | 9.5%         | 7.1%         | 22.8%        | <b>16.5%</b>       |                   |                             |              |
| Construction Contracting     | 323          | 311          | 337          | 394          | 471          | 395          | 491          | 381          | 427          | 425          | 445          | 443          | <b>4,843</b>       | 4,843             | 26.7%                       |              |
| (% change from prior year)   | -16.3%       | 6.1%         | 2.6%         | 33.0%        | 23.9%        | 57.9%        | 22.0%        | 35.8%        | 41.8%        | 46.9%        | 31.7%        | 59.1%        | <b>26.7%</b>       |                   |                             |              |
| Hotel/Motel Lodging          | 52           | 56           | 55           | 73           | 118          | 112          | 91           | 122          | 167          | 179          | 131          | 102          | <b>1,258</b>       | 1,258             | 31.2%                       |              |
| (% change from prior year)   | -5.8%        | 13.8%        | 12.9%        | 12.2%        | 28.1%        | 34.8%        | 35.7%        | 43.5%        | 42.9%        | 36.5%        | 40.4%        | 41.2%        | <b>31.2%</b>       |                   |                             |              |
| Job Printing                 | 5            | 6            | 8            | 8            | 17           | 11           | 11           | 10           | 12           | 11           | 10           | 8            | <b>117</b>         | 117               | 35.1%                       |              |
| (% change from prior year)   | -54.9%       | -32.7%       | 23.4%        | 11.2%        | 40.0%        | 54.0%        | 84.3%        | 61.1%        | 104.6%       | 78.3%        | 71.8%        | 78.5%        | <b>35.1%</b>       |                   |                             |              |
| Publishing                   | 1            | 1            | 1            | 1            | 0            | 0            | 4            | 1            | 1            | 0            | 2            | 1            | <b>13</b>          | 13                | 39.3%                       |              |
| (% change from prior year)   | -27.0%       | 32.5%        | 172.3%       | 41.2%        | 61.3%        | 78.8%        | -9.8%        | 54.8%        | 434.3%       | 99.7%        | 380.6%       | 6.2%         | <b>39.3%</b>       |                   |                             |              |
| Rentals of Personal Property | 157          | 190          | 195          | 2,222        | 202          | 249          | 207          | 225          | 192          | 252          | 230          | 212          | <b>2,533</b>       | 2,533             | 16.5%                       |              |
| (% change from prior year)   | -2.0%        | 23.0%        | 28.0%        | 43.7%        | 12.5%        | 40.5%        | 8.7%         | 25.6%        | 16.0%        | -0.8%        | 8.1%         | 8.8%         | <b>16.5%</b>       |                   |                             |              |
| Residential Property Rental  | 1            | 2            | 11           | 3            | (3)          | (3)          | (3)          | (2)          | (2)          | (2)          | (2)          | 0            | <b>0</b>           | 0                 | -100.0%                     |              |
| (% change from prior year)   | -99.4%       | -99.2%       | -94.3%       | -98.6%       | -101.2%      | -101.2%      | -101.2%      | -106.4%      | -113.2%      | -109.0%      | -103.4%      | -113.9%      | <b>-100.0%</b>     |                   |                             |              |
| Restaurant and Bars          | 321          | 341          | 352          | 389          | 415          | 395          | 419          | 406          | 431          | 483          | 450          | 426          | <b>4,828</b>       | 4,828             | 23.7%                       |              |
| (% change from prior year)   | 3.7%         | 26.3%        | 26.6%        | 23.3%        | 28.0%        | 23.7%        | 25.6%        | 25.3%        | 25.5%        | 25.1%        | 26.7%        | 24.2%        | <b>23.7%</b>       |                   |                             |              |
| Retail Sales                 | 1,691        | 1,985        | 1,888        | 1,914        | 1,953        | 1,972        | 2,456        | 1,984        | 1,843        | 2,109        | 2,066        | 1,999        | <b>23,860</b>      | 23,860            | 22.7%                       |              |
| (% change from prior year)   | 5.4%         | 28.2%        | 25.6%        | 21.7%        | 23.2%        | 20.4%        | 23.5%        | 24.7%        | 26.8%        | 24.5%        | 24.5%        | 24.5%        | <b>22.7%</b>       |                   |                             |              |
| Transportation               | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 1            | <b>1</b>           | 1                 | 14.4%                       |              |
| (% change from prior year)   | 259.5%       | 81.3%        | 116.9%       | 9.6%         | -20.0%       | -49.7%       | 48.3%        | 37.5%        | -35.2%       | 50.8%        | -31.6%       | -49.5%       | <b>14.4%</b>       |                   |                             |              |
| Use Tax                      | 187          | 160          | 149          | 160          | 81           | 161          | 253          | 176          | 182          | 191          | 167          | 166          | <b>2,033</b>       | 2,033             | 26.1%                       |              |
| (% change from prior year)   | 23.6%        | 15.1%        | 14.0%        | 38.7%        | -315.0%      | 9.2%         | 19.4%        | 15.2%        | 21.4%        | 5.7%         | 10.1%        | 39.1%        | <b>26.1%</b>       |                   |                             |              |
| <b>Total</b>                 | <b>3,088</b> | <b>3,430</b> | <b>3,387</b> | <b>3,576</b> | <b>3,637</b> | <b>3,660</b> | <b>4,317</b> | <b>3,653</b> | <b>3,602</b> | <b>4,099</b> | <b>3,888</b> | <b>3,757</b> | <b>44,094</b>      | <b>44,094</b>     | <b>17.2%</b>                |              |
| (% change from prior year)   | -4.3%        | 15.5%        | 14.5%        | 16.3%        | 18.3%        | 16.2%        | 13.2%        | 23.8%        | 25.6%        | 21.9%        | 20.5%        | 27.1%        | 17.2%              |                   |                             |              |
|                              |              |              |              |              |              |              |              |              |              |              |              |              | <b>GASB</b>        | 709               | 709                         |              |
|                              |              |              |              |              |              |              |              |              |              |              |              |              | <b>Total</b>       | <b>44,803</b>     | <b>44,803</b>               | <b>21.7%</b> |

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

|                        | 2024-25<br>Actual | 2025-26<br>Budget | 2025-26<br>Actual | % Change<br>from PY | 2025-26<br>Estimate | % Change<br>from PY | 2026-27<br>Proposed<br>Budget | % Change<br>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               | 492               | -20.4%              | 492                 | -20.4%              | 0                             | NA                  |
| October                | 543               | 581               | 558               | 2.8%                | 558                 | 2.8%                | 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                  |
| <b>Subtotal:</b>       | <b>\$6,532</b>    | <b>\$6,870</b>    | <b>\$2,131</b>    | NA                  | <b>\$2,131</b>      | -67.4%              | <b>\$0</b>                    | NA                  |
| Year End<br>Adjustment | (105)             | 50                | 0                 | NA                  | 0                   | NA                  | 0                             | NA                  |
| <b>TOTAL:</b>          | <b>\$6,427</b>    | <b>\$6,920</b>    | <b>\$2,131</b>    | NA                  | <b>\$2,131</b>      | -66.8%              | <b>\$0</b>                    | NA                  |

**Actual vs. Budget**

|                     |         |
|---------------------|---------|
| YTD Actual Revenue: | \$2,131 |
| YTD Budget:         | 2,287   |
|                     |         |
| Dollars Over/Under: | (\$156) |
| Percent Over/Under: | -6.8%   |

**Actual vs. Prior Year**

|                        |         |
|------------------------|---------|
| YTD Actual Revenue:    | \$2,131 |
| YTD Prior Year Actual: | 2,388   |
|                        |         |
| Dollars Over/Under:    | (\$257) |
| Percent Over/Under:    | -10.8%  |

**CAPITAL CONSTRUCTION SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000'S)**

|                                | JUL<br>(Act) | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est) | APR<br>(Est) | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|-----------------------------|
| Telecommunication and Cable TV | 552          | 529          | 492          | 558          | 571          | 566          | 597          | 567          | 596          | 697          | 536          | 609          | <b>6,870</b>       | 6,870             | 5.2%                        |
| (% change from prior year)     | -11.1%       | -12.7%       | -20.4%       | 2.7%         | 12.2%        | 10.5%        | 13.4%        | 13.6%        | 12.5%        | 23.2%        | 12.5%        | 16.1%        | 5.2%               |                   |                             |
| <b>Total</b>                   | <b>552</b>   | <b>529</b>   | <b>492</b>   | <b>558</b>   | <b>571</b>   | <b>566</b>   | <b>597</b>   | <b>567</b>   | <b>596</b>   | <b>697</b>   | <b>536</b>   | <b>609</b>   | <b>6,870</b>       | <b>6,870</b>      | <b>5.2%</b>                 |
| (% change from prior year)     | -11.1%       | -12.7%       | -20.4%       | 2.7%         | 12.2%        | 10.5%        | 13.4%        | 13.6%        | 12.5%        | 23.2%        | 12.5%        | 16.1%        | 5.2%               |                   |                             |
|                                |              |              |              |              |              |              |              |              |              |              |              |              |                    | GASB              | 50                          |
|                                |              |              |              |              |              |              |              |              |              |              |              |              |                    | Total             | 50                          |
|                                |              |              |              |              |              |              |              |              |              |              |              |              |                    | <b>6,920</b>      | <b>147.6%</b>               |
|                                |              |              |              |              |              |              |              |              |              |              |              |              |                    | <b>6,920</b>      | <b>7.7%</b>                 |

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

|                         | 2024-25<br>Actual | 2025-26<br>Budget | 2025-26<br>Actual | % Change<br>from PY | 2025-26<br>Estimate | % Change<br>from PY | 2026-27<br>Proposed<br>Budget | % Change<br>from PY |
|-------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|
| July <sup>1/</sup>      | \$3,092           | \$3,221           | (\$3,521)         | -213.9%             | (\$3,521)           | NA                  | \$0                           | NA                  |
| August <sup>1/</sup>    | 3,849             | 2,373             | (716)             | -118.6%             | (716)               | NA                  | 0                             | NA                  |
| September <sup>1/</sup> | 3,923             | 2,435             | 5,276             | 34.5%               | 5,276               | 34.5%               | 0                             | NA                  |
| October <sup>1/</sup>   | 3,907             | 3,819             | 13,659            | 249.6%              | 13,659              | 249.6%              | 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                  |
| <b>Subtotal:</b>        | <b>\$34,903</b>   | <b>\$35,268</b>   | <b>\$14,698</b>   | NA                  | <b>\$14,698</b>     | -57.9%              | <b>\$0</b>                    | NA                  |
| Year End<br>Adjustment  | 313               | 42                | 0                 | NA                  | 0                   | NA                  | 0                             | NA                  |
| <b>TOTAL:</b>           | <b>\$35,216</b>   | <b>\$35,310</b>   | <b>\$14,698</b>   | NA                  | <b>\$14,698</b>     | -58.3%              | <b>\$0</b>                    | NA                  |

<sup>1/</sup> The low collection levels in July and August were due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Funds. Higher growth in September and October reflects the resolution of those discrepancies.

**Actual vs. Budget**

|                     |          |
|---------------------|----------|
| YTD Actual Revenue: | \$14,698 |
| YTD Budget:         | 11,848   |
| Dollars Over/Under: | \$2,850  |
| Percent Over/Under: | 24.1%    |

**Actual vs. Prior Year**

|                        |          |
|------------------------|----------|
| YTD Actual Revenue:    | \$14,698 |
| YTD Prior Year Actual: | 14,771   |
| Dollars Over/Under:    | (\$73)   |
| Percent Over/Under:    | -0.5%    |

**PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000'S)**

|   | JUL<br>(Act)   | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est) | APR<br>(Est) | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |               |             |
|---|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|-----------------------------|---------------|-------------|
| Other Utilities <sup>1/</sup><br>(% change from prior year) | (1,338)        | (272)        | 2,005        | 5,190        | 1,108        | 832          | 1,527        | 863          | 910          | 781          | 877          | 919          | <b>13,402</b>      | 13,402            | 1.0%                        |               |             |
| <b>Total</b><br>(% change from prior year)                  | <b>(1,338)</b> | <b>(272)</b> | <b>2,005</b> | <b>5,190</b> | <b>1,108</b> | <b>832</b>   | <b>1,527</b> | <b>863</b>   | <b>910</b>   | <b>781</b>   | <b>877</b>   | <b>919</b>   | <b>13,402</b>      | <b>13,402</b>     | <b>1.0%</b>                 |               |             |
|   |                |              |              |              | -213.9%      | -118.6%      | 34.5%        | 249.6%       | -13.5%       | -9.3%        | 90.7%        | -12.2%       | -2.4%              | -4.7%             | -6.5%                       | -6.1%         | 1.0%        |
|   |                |              |              |              |              |              |              |              |              |              |              |              |                    | GASB              | 16                          | 16            | -86.6%      |
|   |                |              |              |              |              |              |              |              |              |              |              |              |                    | <b>Total</b>      | <b>13,418</b>               | <b>13,418</b> | <b>0.1%</b> |

<sup>1/</sup> The low collection levels in July and August were due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Funds. Higher growth in September and October reflects the resolution of those discrepancies.

**PUBLIC SAFETY ENHANCEMENT - POLICE SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000'S)**

|   | JUL<br>(Act)   | AUG<br>(Act) | SEP<br>(Act) | OCT<br>(Act) | NOV<br>(Est) | DEC<br>(Est) | JAN<br>(Est) | FEB<br>(Est) | MAR<br>(Est) | APR<br>(Est) | MAY<br>(Est) | JUN<br>(Est) | TOTAL<br>(Act/Est) | 2025-26<br>Budget | % Chg<br>from PY<br>Actuals |
|---|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|-----------------------------|
| Other Utilities <sup>1/</sup><br>(% change from prior year) | (2,183)        | (444)        | 3,271        | 8,468        | 1,808        | 1,358        | 2,491        | 1,408        | 1,484        | 1,275        | 1,432        | 1,498        | <b>21,866</b>      | 21,866            | 1.0%                        |
| <b>Total</b><br>(% change from prior year)                  | <b>(2,183)</b> | <b>(444)</b> | <b>3,271</b> | <b>8,468</b> | <b>1,808</b> | <b>1,358</b> | <b>2,491</b> | <b>1,408</b> | <b>1,484</b> | <b>1,275</b> | <b>1,432</b> | <b>1,498</b> | <b>21,866</b>      | <b>21,866</b>     | <b>1.0%</b>                 |
|   |                |              |              |              |              |              |              |              |              |              |              |              |                    | GASB              | 26                          |
|   |                |              |              |              |              |              |              |              |              |              |              |              |                    | <b>Total</b>      | <b>21,892</b>               |
|   |                |              |              |              |              |              |              |              |              |              |              |              |                    |                   | <b>21,892</b>               |
|   |                |              |              |              |              |              |              |              |              |              |              |              |                    |                   | <b>0.1%</b>                 |

<sup>1/</sup> The low collection levels in July and August were due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Funds. Higher growth in September and October reflects the resolution of those discrepancies.

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

|                        | 2024-25<br>Actual | 2025-26<br>Budget <sup>1/</sup> | 2025-26<br>Actual | % Change<br>from PY<br>(4+8) | 2025-26<br>Estimate | % Change<br>from PY | 2026-27<br>Proposed<br>Budget | % Change<br>from PY |
|------------------------|-------------------|---------------------------------|-------------------|------------------------------|---------------------|---------------------|-------------------------------|---------------------|
| July                   | \$9,215           | \$8,564                         | \$8,824           | -4.2%                        | \$8,824             | -4.2%               | \$0                           | NA                  |
| August                 | 8,485             | 9,585                           | 9,800             | 15.5%                        | 9,800               | 15.5%               | 0                             | NA                  |
| September              | 8,449             | 9,896                           | 9,675             | 14.5%                        | 9,675               | 14.5%               | 0                             | NA                  |
| October                | 8,784             | 10,360                          | 10,216            | 16.3%                        | 10,216              | 16.3%               | 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                  |
| <b>Subtotal:</b>       | <b>\$107,503</b>  | <b>\$125,980</b>                | <b>\$38,515</b>   | <b>NA</b>                    | <b>\$38,515</b>     | <b>-64.2%</b>       | <b>\$0</b>                    | <b>NA</b>           |
| Year End<br>Adjustment | (669)             | 2,026                           | 0                 | NA                           | 0                   | NA                  | 0                             | NA                  |
| <b>TOTAL:</b>          | <b>\$106,834</b>  | <b>\$128,006</b>                | <b>\$38,515</b>   | <b>NA</b>                    | <b>\$38,515</b>     | <b>-63.9%</b>       | <b>\$0</b>                    | <b>NA</b>           |

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

**Actual vs. Budget**

|                     |          |
|---------------------|----------|
| YTD Actual Revenue: | \$38,515 |
| YTD Budget:         | 38,405   |
| Dollars Over/Under: | \$110    |
| Percent Over/Under: | 0.3%     |

**Actual vs. Prior Year**

|                        |          |
|------------------------|----------|
| YTD Actual Revenue:    | \$38,515 |
| YTD Prior Year Actual: | 34,933   |
| Dollars Over/Under:    | \$3,582  |
| Percent Over/Under:    | 10.3%    |

**PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS**  
**FY 2026 ACTUALS**  
**(4+8)**  
**(000's)**

## **PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS FY 2022 ACTUALS**

(4+8)  
(000'S)

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

|                                    | 2024-25<br>Actual | 2025-26<br>Budget | % Change<br>from<br>PY<br>Actual | 2025-26<br>Actual | % Change<br>from<br>PY<br>Actual | % Change<br>from<br>CY<br>Budget | 2025-26<br>Estimate | % Change<br>from<br>PY<br>Actual | 2026-27<br>Proposed<br>Budget | % Change<br>from<br>PY<br>Estimate |
|------------------------------------|-------------------|-------------------|----------------------------------|-------------------|----------------------------------|----------------------------------|---------------------|----------------------------------|-------------------------------|------------------------------------|
| <b>July</b>                        | \$20,281          | \$21,287          | 5.0%                             | \$21,202          | 4.5%                             | -0.4%                            | \$21,202            | 4.5%                             | \$0                           | NA                                 |
| <b>August</b>                      | 19,886            | 19,904            | 0.1%                             | 20,680            | 4.0%                             | 3.9%                             | 20,680              | 4.0%                             | 0                             | NA                                 |
| <b>September</b>                   | 19,642            | 20,299            | 3.3%                             | 20,399            | 3.9%                             | 0.5%                             | 20,399              | 3.9%                             | 0                             | NA                                 |
| <b>October</b>                     | 20,405            | 20,674            | 1.3%                             | 20,624            | 1.1%                             | -0.2%                            | 20,624              | 1.1%                             | 0                             | NA                                 |
| <b>November</b>                    | 20,983            | 21,200            | 1.0%                             | 0                 | NA                               | NA                               | 0                   | NA                               | 0                             | NA                                 |
| <b>December</b>                    | 21,277            | 21,405            | 0.6%                             | 0                 | NA                               | NA                               | 0                   | NA                               | 0                             | NA                                 |
| <b>January</b>                     | 24,731            | 25,212            | 1.9%                             | 0                 | NA                               | NA                               | 0                   | NA                               | 0                             | NA                                 |
| <b>February</b>                    | 20,369            | 20,744            | 1.8%                             | 0                 | NA                               | NA                               | 0                   | NA                               | 0                             | NA                                 |
| <b>March</b>                       | 19,911            | 21,073            | 5.8%                             | 0                 | NA                               | NA                               | 0                   | NA                               | 0                             | NA                                 |
| <b>April</b>                       | 23,138            | 24,736            | 6.9%                             | 0                 | NA                               | NA                               | 0                   | NA                               | 0                             | NA                                 |
| <b>May</b>                         | 21,591            | 22,878            | 6.0%                             | 0                 | NA                               | NA                               | 0                   | NA                               | 0                             | NA                                 |
| <b>June</b>                        | 21,177            | 22,407            | 5.8%                             | 0                 | NA                               | NA                               | 0                   | NA                               | 0                             | NA                                 |
| <b><i>Subtotal</i></b>             | <b>\$253,391</b>  | <b>\$261,821</b>  | 3.3%                             | <b>\$82,905</b>   | <b>NA</b>                        | <b>NA</b>                        | <b>\$82,905</b>     | <b>-67.3%</b>                    | <b>\$0</b>                    | <b>NA</b>                          |
| <b>Year end adjust.<br/>(GASB)</b> | 589               | 924               | 56.9%                            | 0                 | NA                               | NA                               | 0                   | NA                               | 0                             | NA                                 |
| <b>TOTAL:</b>                      | <b>\$253,980</b>  | <b>\$262,745</b>  | 3.5%                             | <b>\$82,905</b>   | <b>NA</b>                        | <b>NA</b>                        | <b>\$82,905</b>     | <b>-67.4%</b>                    | <b>\$0</b>                    | <b>NA</b>                          |

**Actual vs. Budget**

|                       |                 |
|-----------------------|-----------------|
| YTD Actual Revenue:   | <b>\$82,905</b> |
| YTD Budget:           | <b>82,164</b>   |
| Dollars Over/(Under): | <b>\$741</b>    |
| Percent Over/(Under): | <b>0.9%</b>     |

**Actual vs. Prior Year**

|                        |                 |
|------------------------|-----------------|
| YTD Actual Revenue:    | <b>\$82,905</b> |
| YTD Prior Year Actual: | <b>80,214</b>   |
| Dollars Over/(Under):  | <b>\$2,691</b>  |
| Percent Over/(Under):  | <b>3.4%</b>     |

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

| Category                               | JUL<br>(Act)     | AUG<br>(Act)     | SEP<br>(Act)     | OCT<br>(Act)     | NOV<br>(Est)     | DEC<br>(Est)     | JAN<br>(Est)     | FEB<br>(Est)     | MAR<br>(Est)     | APR<br>(Est)     | MAY<br>(Est)     | JUN<br>(Est)     | TOTAL              | % Change<br>fr PY Acts |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------------|
| <b>Transportation &amp; Towing</b>     | \$26             | \$39             | \$49             | \$43             | \$34             | \$30             | \$52             | \$31             | \$37             | \$65             | \$38             | \$38             | \$482              | 18.7%                  |
| % change from PY actual                | -40.0%           | 72.2%            | 16.0%            | 22.9%            | -45.3%           | 199.8%           | 29.9%            | 1.4%             | 94.7%            | 107.0%           | 14.7%            | 3.7%             |                    |                        |
| <b>Mining-Oil &amp; Gas Production</b> | \$263            | \$240            | \$213            | \$238            | \$241            | \$226            | \$243            | \$225            | \$242            | \$258            | \$261            | \$270            | \$2,919            | 2.7%                   |
| % change from PY actual                | 14.9%            | 8.2%             | -9.3%            | -13.1%           | -3.1%            | 2.3%             | -4.8%            | -6.3%            | 24.3%            | 13.3%            | 0.0%             | 15.2%            |                    |                        |
| <b>Utilities</b>                       | \$12,468         | \$15,576         | \$16,043         | \$14,660         | \$12,928         | \$8,937          | \$10,389         | \$12,364         | \$11,269         | \$10,373         | \$10,529         | \$12,569         | \$148,106          | 7.7%                   |
| % change from PY actual                | 5.5%             | -3.4%            | 1.5%             | 0.1%             | -5.4%            | 11.1%            | 21.5%            | 23.7%            | 23.9%            | 9.6%             | 23.7%            |                  |                    |                        |
| <b>Communications</b>                  | \$1,061          | \$1,025          | \$975            | \$1,043          | \$1,205          | \$1,183          | \$1,274          | \$1,182          | \$1,283          | \$1,532          | \$1,215          | \$1,305          | \$14,284           | 11.5%                  |
| % change from PY actual                | -16.8%           | -17.3%           | -25.4%           | 1.8%             | 20.8%            | 20.8%            | 18.3%            | 19.5%            | 28.6%            | 61.4%            | 29.7%            | 26.2%            |                    |                        |
| <b>Private Car &amp; Pipelines</b>     | \$38             | \$37             | \$38             | \$38             | \$48             | \$39             | \$42             | \$39             | \$38             | \$38             | \$38             | \$38             | \$471              | 2.7%                   |
| % change from PY actual                | -0.9%            | 0.9%             | -0.2%            | 3.1%             | 27.4%            | -0.4%            | 9.2%             | -5.0%            | 0.0%             | -0.1%            | 1.1%             | -2.1%            |                    |                        |
| <b>Publishing</b>                      | \$38             | \$33             | \$29             | \$24             | \$46             | \$39             | \$83             | \$65             | \$56             | \$41             | \$76             | \$46             | \$577              | 22.6%                  |
| % change from PY actual                | -55.8%           | 18.8%            | 37.8%            | -27.2%           | 98.9%            | 84.0%            | -21.3%           | 41.8%            | 136.1%           | 54.4%            | 208.7%           | 44.9%            |                    |                        |
| <b>Printing</b>                        | \$176            | \$160            | \$197            | \$215            | \$302            | \$242            | \$270            | \$238            | \$252            | \$254            | \$237            | \$228            | \$2,770            | 8.4%                   |
| % change from PY actual                | -32.2%           | -28.2%           | 1.6%             | -0.9%            | 10.9%            | 14.7%            | 30.5%            | 30.8%            | 27.9%            | 23.6%            | 12.1%            | 29.3%            |                    |                        |
| <b>Restaurants &amp; Bars</b>          | \$37,273         | \$34,574         | \$35,612         | \$36,972         | \$38,690         | \$37,148         | \$40,915         | \$37,988         | \$40,591         | \$46,120         | \$42,529         | \$40,571         | \$468,983          | 3.1%                   |
| % change from PY actual                | 2.9%             | 5.9%             | 6.9%             | 1.7%             | 4.8%             | -1.6%            | 3.5%             | 2.2%             | 2.9%             | 2.0%             | 5.9%             | 1.1%             |                    |                        |
| <b>Amusements</b>                      | \$3,674          | \$3,095          | \$3,233          | \$3,703          | \$3,581          | \$3,769          | \$4,051          | \$3,090          | \$3,416          | \$6,653          | \$4,388          | \$3,652          | \$46,305           | -1.8%                  |
| % change from PY actual                | -7.3%            | -14.7%           | 3.9%             | 9.1%             | -8.7%            | -14.4%           | 2.8%             | -23.8%           | -3.8%            | 33.4%            | 10.2%            | -13.8%           |                    |                        |
| <b>Rentals-Personal Property</b>       | \$13,359         | \$12,697         | \$13,031         | \$14,172         | \$13,334         | \$16,328         | \$13,823         | \$12,680         | \$12,599         | \$15,115         | \$14,175         | \$13,308         | \$164,620          | 0.9%                   |
| % change from PY actual                | 3.6%             | -0.2%            | -11.3%           | 36.7%            | 0.3%             | 16.1%            | -3.9%            | -7.7%            | -1.5%            | -6.0%            | -2.2%            | -2.8%            |                    |                        |
| <b>Contracting</b>                     | \$24,030         | \$21,544         | \$21,360         | \$22,475         | \$24,040         | \$19,939         | \$25,898         | \$22,291         | \$22,775         | \$24,849         | \$24,553         | \$26,335         | \$280,088          | 5.7%                   |
| % change from PY actual                | 9.1%             | -5.1%            | -3.1%            | -4.1%            | -0.4%            | -3.5%            | 4.8%             | 10.4%            | 16.0%            | 13.8%            | 10.8%            | 22.1%            |                    |                        |
| <b>Retail</b>                          | \$204,050        | \$200,453        | \$195,700        | \$194,581        | \$200,980        | \$209,685        | \$256,230        | \$199,443        | \$193,673        | \$222,498        | \$210,445        | \$210,570        | \$2,498,305        | 3.9%                   |
| % change from PY actual                | 6.2%             | 6.9%             | 7.0%             | 0.8%             | 3.5%             | 2.0%             | 2.4%             | 3.5%             | 5.5%             | 3.3%             | 3.5%             | 3.8%             |                    |                        |
| <b>Severance - Mining</b>              | \$2,162          | \$2,522          | \$1,704          | \$1,417          | \$719            | \$926            | \$1,309          | \$1,293          | \$759            | \$1,192          | \$1,253          | \$1,323          | \$16,579           | 7.5%                   |
| % change from PY actual                | 53.9%            | 114.0%           | 63.5%            | 58.7%            | -56.0%           | 35.6%            | -15.5%           | 48.2%            | -32.7%           | -20.0%           | -25.2%           | -29.4%           |                    |                        |
| <b>Bed Tax - Hotel/Motel</b>           | \$9,563          | \$8,584          | \$8,313          | \$10,192         | \$14,296         | \$13,517         | \$12,249         | \$14,795         | \$18,571         | \$21,197         | \$16,406         | \$13,412         | \$161,096          | 4.6%                   |
| % change from PY actual                | -7.5%            | -2.4%            | -6.0%            | -5.7%            | 0.7%             | 3.5%             | 4.6%             | 8.9%             | 11.1%            | 10.0%            | 10.7%            | 13.8%            |                    |                        |
| <b>Other</b>                           | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                | 0.0%                   |
| <b>State Total</b>                     | <b>\$308,180</b> | <b>\$300,579</b> | <b>\$296,497</b> | <b>\$299,773</b> | <b>\$310,445</b> | <b>\$312,008</b> | <b>\$366,828</b> | <b>\$305,722</b> | <b>\$305,561</b> | <b>\$350,184</b> | <b>\$326,144</b> | <b>\$323,666</b> | <b>\$3,805,586</b> | <b>4.0%</b>            |
| <b>Cities Share (25%)</b>              | \$77,045         | \$75,145         | \$74,124         | \$74,943         | \$77,611         | \$78,002         | \$91,707         | \$76,431         | \$76,390         | \$87,546         | \$81,536         | \$80,916         | \$951,396          | 4.0%                   |
| <b>Phoenix Population Percentage</b>   | 27.52%           | 27.52%           | 27.52%           | 27.52%           | 27.52%           | 27.52%           | 27.52%           | 27.52%           | 27.52%           | 27.52%           | 27.52%           | 27.52%           |                    |                        |
| <b>Phoenix TOTAL</b>                   | <b>\$21,202</b>  | <b>\$20,680</b>  | <b>\$20,399</b>  | <b>\$20,624</b>  | <b>\$21,358</b>  | <b>\$21,466</b>  | <b>\$25,237</b>  | <b>\$21,033</b>  | <b>\$21,022</b>  | <b>\$24,092</b>  | <b>\$22,438</b>  | <b>\$22,268</b>  | <b>\$261,821</b>   | <b>3.3%</b>            |

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

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

| Category  | Prior Year       | Current Year     |                  | CY Actual/PY Actual |                | CY Actual/CY Budget |                |             |
|---|------------------|------------------|------------------|---------------------|----------------|---------------------|----------------|-------------|
|   | Actual           | Budget           | Estimate         | Actual              | Amount         | Percent             | Amount         | Percent     |
| Transportation & Towing                                     | \$35             | \$27             | \$27             | \$43                | \$8            | 22.9%               | \$16           | 59.5%       |
| Mining-Oil & Gas Production                                 | 273              | 235              | 235              | 238                 | (36)           | -13.1%              | 3              | 1.3%        |
| Utilities   | 14,650           | 11,282           | 11,282           | 14,660              | 10             | 0.1%                | 3,379          | 29.9%       |
| Communications  | 1,025            | 1,168            | 1,168            | 1,043               | 18             | 1.8%                | (125)          | -10.7%      |
| Private Car & Pipelines                                     | 37               | 39               | 39               | 38                  | 1              | 3.1%                | (0)            | -1.0%       |
| Publishing  | 33               | 39               | 39               | 24                  | (9)            | -27.2%              | (15)           | -39.1%      |
| Printing  | 217              | 232              | 232              | 215                 | (2)            | -0.9%               | (17)           | -7.2%       |
| Restaurants & Bars  | 36,347           | 36,051           | 36,051           | 36,972              | 625            | 1.7%                | 922            | 2.6%        |
| Amusements  | 3,394            | 2,758            | 2,758            | 3,703               | 309            | 9.1%                | 946            | 34.3%       |
| Rentals-Personal Property                                   | 10,367           | 18,918           | 18,918           | 14,172              | 3,805          | 36.7%               | (4,747)        | -25.1%      |
| Contracting   | 23,427           | 23,284           | 23,284           | 22,475              | (952)          | -4.1%               | (809)          | -3.5%       |
| Retail  | 193,071          | 192,244          | 192,244          | 194,581             | 1,510          | 0.8%                | 2,337          | 1.2%        |
| Severance - Mining  | 892              | 1,199            | 1,199            | 1,417               | 524            | 58.7%               | 217            | 18.1%       |
| Bed Tax - Hotel/Motel                                       | 10,812           | 10,987           | 10,987           | 10,192              | (620)          | -5.7%               | (795)          | -7.2%       |
| <b>DISTRIBUTION BASE TOTAL</b>                              | <b>\$294,581</b> | <b>\$298,462</b> | <b>\$298,462</b> | <b>\$299,773</b>    | <b>\$5,192</b> | <b>1.8%</b>         | <b>\$1,311</b> | <b>0.4%</b> |
| <b>Distribution to Cities</b><br>(25% of distribution base) |                  |                  |                  |                     |                |                     |                |             |
| <b>Phoenix Share of Distribution</b><br>(actual is 27.52%)  | \$73,645         | \$74,615         | \$74,615         | \$74,943            | \$1,298        | 1.8%                | \$328          | 0.4%        |
|   | \$20,405         | \$20,674         | \$20,674         | \$20,624            | \$219          | 1.1%                | (\$50)         | -0.2%       |

**CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE**

**2025-26 COMPARED TO 2024-25**

**4+8**

| Category                     | JUL         | AUG         | SEP         | OCT         | NOV        | DEC        | JAN        | FEB        | MAR        | APR        | MAY        | JUN        | Budgeted Annual Growth       |
|------------------------------|-------------|-------------|-------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------------------------|
| Transportation & Towing      | -40.0%      | -1.1%       | 5.6%        | 9.8%        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 18.7%                        |
| Mining-Oil & Gas Production  | 14.9%       | 11.6%       | 4.5%        | -0.6%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 2.7%                         |
| Utilities                    | 5.5%        | 0.4%        | 0.8%        | 0.6%        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 7.7%                         |
| Communications               | -16.8%      | -17.0%      | -19.9%      | -15.3%      | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 11.5%                        |
| Private Car & Pipelines      | -0.9%       | 0.0%        | -0.1%       | 0.7%        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 2.7%                         |
| Publishing                   | -55.8%      | -37.4%      | -25.7%      | -26.0%      | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 22.6%                        |
| Printing                     | -32.2%      | -30.4%      | -21.2%      | -16.3%      | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 8.4%                         |
| Restaurants & Bars           | 2.9%        | 4.3%        | 5.2%        | 4.3%        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 3.1%                         |
| Amusements                   | -7.3%       | -10.8%      | -6.5%       | -2.8%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | -1.8%                        |
| Rentals-Personal Property    | 3.6%        | 1.7%        | -3.0%       | 5.1%        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 0.9%                         |
| Contracting                  | 9.1%        | 1.9%        | 0.2%        | -0.9%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 5.7%                         |
| Retail                       | 6.2%        | 6.5%        | 6.7%        | 5.2%        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 2.9%                         |
| Severance - Mining           | 53.9%       | 81.3%       | 76.2%       | 72.7%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 7.5%                         |
| Bed Tax - Hotel/Motel        | -7.5%       | -5.2%       | -5.4%       | -5.5%       | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | 4.6%                         |
| <b>Subtotal (State)</b>      | <b>5.3%</b> | <b>5.0%</b> | <b>4.8%</b> | <b>4.1%</b> | <b>---</b> | <b>3.3%</b>                  |
| Cities Share (25%)           | 5.3%        | 5.0%        | 4.8%        | 4.1%        | ---        | ---        | ---        | ---        | ---        | ---        | ---        | ---        |                              |
| <b>TOTAL (Phoenix Share)</b> | <b>4.5%</b> | <b>4.3%</b> | <b>4.1%</b> | <b>3.4%</b> | <b>---</b> | <b>3.3%</b>                  |
|                              |             |             |             |             |            |            |            |            |            |            |            |            | 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 <sup>1/</sup>**  
**Tax Revenue from July to October 2025 (June - September 2025 Activity)**  
**(In Thousands)**

|  | Current Fiscal Year |            |            |            |          |          |          |          |          |          |          |          | Prior Fiscal Year        |                          |                     |
|--|---------------------|------------|------------|------------|----------|----------|----------|----------|----------|----------|----------|----------|--------------------------|--------------------------|---------------------|
|  | July                | Aug        | Sept       | Oct        | Nov      | Dec      | Jan      | Feb      | Mar      | Apr      | May      | Jun      | Fiscal YTD<br>FY 2025-26 | Fiscal YTD<br>FY 2024-25 | Total<br>FY 2024-25 |
| <b>Recreational (Non-Medical) MJ Retail Sales Taxes</b>                              |                     |            |            |            |          |          |          |          |          |          |          |          |                          |                          |                     |
| City Sales Tax Collection from Recreational MJ Retail Sales                          | 504                 | 533        | 378        | 487        | -        | -        | -        | -        | -        | -        | -        | -        | 1,903                    | 1,823                    | 5,944               |
| State-Shared Sales Tax Collection from MJ Retail Sales                               | 127                 | 107        | 110        | 112        | -        | -        | -        | -        | -        | -        | -        | -        | 455                      | 482                      | 1,506               |
| 16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs <sup>2/</sup>  | NA                  | NA         | NA         | NA         | -        | -        | -        | -        | -        | -        | -        | -        | -                        | -                        | 12,277              |
| 16% Excise Tax on MJ Retail Sales for AHUR <sup>2/</sup>                             | NA                  | NA         | NA         | NA         | -        | -        | -        | -        | -        | -        | -        | -        | -                        | -                        | 3,834               |
| <b>Total COP Recreational (Non-Medical) MJ Retail Sales Taxes</b>                    | <b>631</b>          | <b>640</b> | <b>488</b> | <b>599</b> | <b>-</b> | <b>2,358</b>             | <b>2,305</b>             | <b>23,562</b>       |
| <b>Recreational MJ Sales Taxes Earmarked for Public Safety Pension <sup>3/</sup></b> |                     |            |            |            |          |          |          |          |          |          |          |          |                          |                          |                     |
| GF City Retail Sales Tax from Recreational MJ Retail Sales (1.2% of 2.3% tax rate)   | 263                 | 278        | 197        | 254        | -        | -        | -        | -        | -        | -        | -        | -        | 993                      | 951                      | 3,101               |
| 16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs <sup>2/</sup>  | NA                  | NA         | NA         | NA         | -        | -        | -        | -        | -        | -        | -        | -        | -                        | -                        | 12,277              |
| <b>Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension</b>         | <b>263</b>          | <b>278</b> | <b>197</b> | <b>254</b> | <b>-</b> | <b>993</b>               | <b>951</b>               | <b>15,379</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:

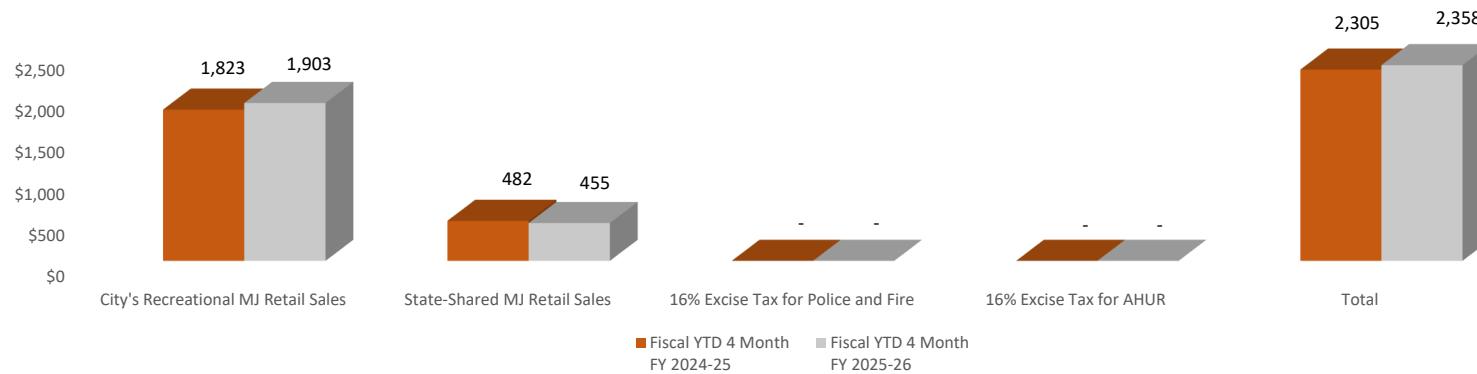
- 33.0% to community colleges
- 31.4% to local law enforcement and fire departments for personnel costs
- 25.4% to the Arizona Highway User Revenue fund (AHUR)
- 10.0% to the Justice Reinvestment fund
- 0.2% to the Attorney General, or to grant to localities for enforcement

<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 to October 2025 (June - September 2025 Activity)**  
**(In Thousands)**

**Recreational MJ Retail Sales Taxes**

\$ THOUSANDS



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

\$ THOUSANDS

