



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 2020-21	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Actuals 2024-25	24-25 Act to 23-24 Act % Change	4 Month Actuals 2024-25	4 Month Actuals 2025-26	% Change from PY	Budget 2025-26	25-26 Budget to 24-25 Actual \$ Change	25-26 Budget to 24-25 Actual % Change
Local Taxes												
Primary Property Tax	\$ 182,043	\$ 192,214	\$ 201,050	\$ 206,394	\$ 213,583	3.5%	\$ 18,099	\$ 18,206	0.6%	\$ 222,719	\$ 9,136	4.3%
Sales Taxes ^{1/}	536,889	627,072	674,528	707,310	705,357	-0.3%	242,833	257,098	5.9%	819,157 ^{1/}	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%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 267,710	\$ 282,075	5.4%	\$ 1,063,605	\$ 121,447	12.9%
Non Taxes												
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%
Subtotal ^{2/}	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 62,214	\$ 71,956	15.7% ^{2/}	\$ 191,304	\$ (19,753)	-9.4%
State Shared Revenues												
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%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 225,571	\$ 221,156	-2.0%	\$ 681,950	\$ (10,800)	-1.6%
Subtotal All GF Funds	\$ 1,378,986	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 555,495	\$ 575,187	3.5%	\$ 1,936,860	\$ 90,894	4.9%
Coronavirus Relief Fund	\$ 109,126	\$ -	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	\$ -	\$ -	NA
TOTAL	\$ 1,488,112	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 555,495	\$ 575,187	3.5%	\$ 1,936,860	\$ 90,894	4.9%

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

^{2/} The 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

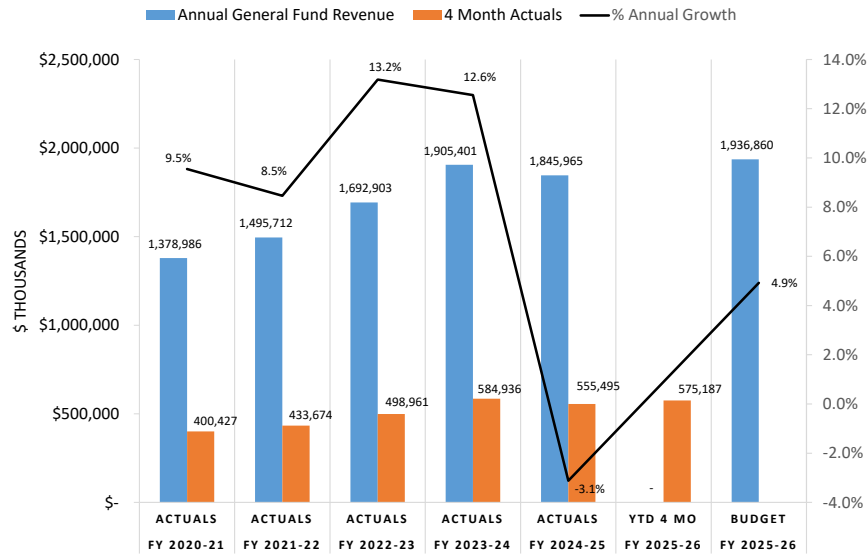
24-25 4 Month Actual Revenue:	\$ 555,495
25-26 4 Month Actual Revenue:	\$ 575,187
Dollars Over/Under Prior Year:	\$ 19,692
Percent Over/Under Prior Year:	3.5%

% Change from Prior Year and Budget

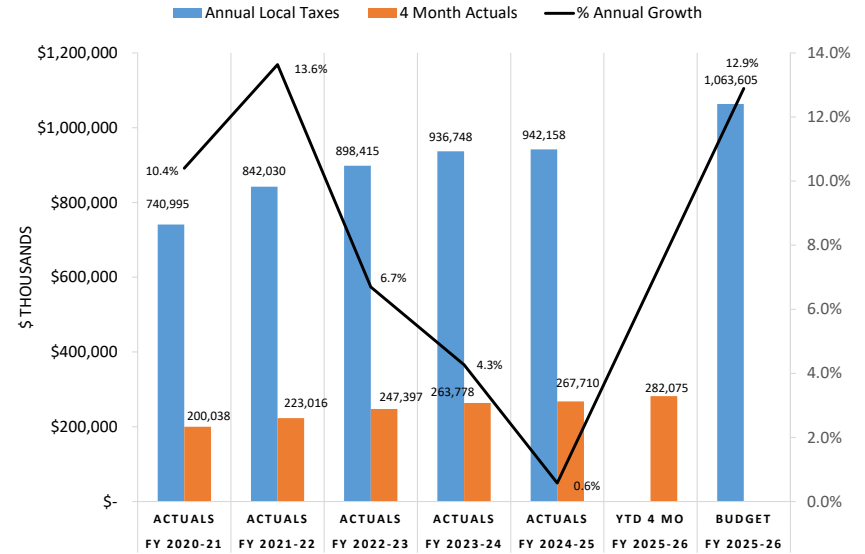
25-26 % Change from Prior Year Actual:	3.5%
25-26 Budget % Change from Prior Year Actual:	4.9%

General Fund Revenue

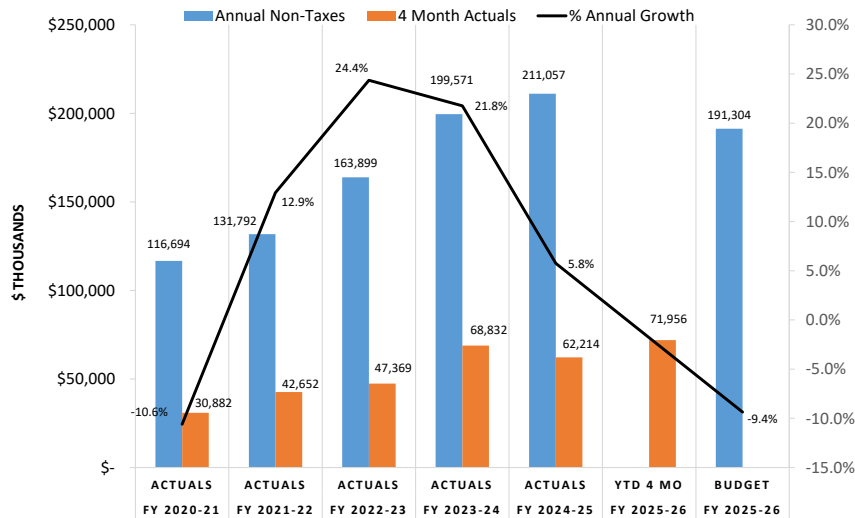
TOTAL GENERAL FUND REVENUE



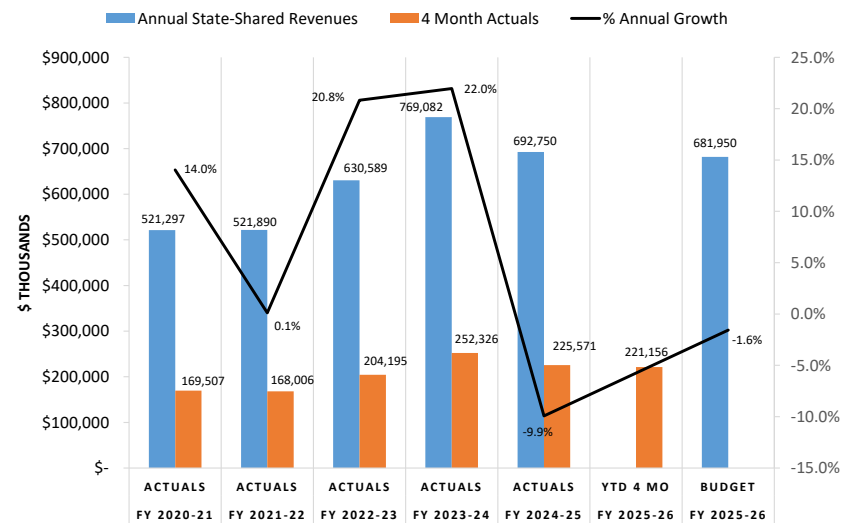
GF LOCAL TAXES



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

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

^{2/} 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.

^{3/} 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 (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	819	470	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 ^{1/}	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%		
Total	65,231	71,758	60,419	59,690	67,920	66,374	72,922	67,827	64,802	72,833	69,368	68,123	807,267	807,267	14.1%
(% change from prior year) ^{2/}	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%		

^{1/} 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.

^{2/} 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%
Total	819,157	819,157	16.1%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
October 2025

Category	2024-25 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 ^{1/}	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%
TOTAL	\$60,479	\$68,652	\$68,652	\$59,690	(\$790)	-1.3%	(\$8,963)	-13.1%

^{1/} 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%
TOTAL	5.0%	11.2%	8.3%	5.9%	---	---	---	---	---	---	---	---	14.1%

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$6,812	\$6,821	\$6,299	-7.5%	\$6,299	-7.5%	\$0	NA
August	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
Subtotal:	\$85,373	\$101,977	\$26,375	NA	\$26,375	-69.1%	\$0	NA
Year End Adjustment	(321)	1,498	0	NA	0	NA	0	NA
TOTAL:	\$85,052	\$103,475	\$26,375	NA	\$26,375	-69.0%	\$0	NA

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

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 (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Advertising	218	148	138	222	366	228	432	159	182	243	181	128	2,645	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%	0.0%		
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	34,593	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%	26.7%		
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	29,313	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%	9.2%		
Job Printing	33	43	58	58	118	79	82	71	83	78	70	66	839	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%	35.1%		
Publishing	4	4	4	4	3	2	31	8	10	2	16	6	94	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%	39.3%		
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	34,486	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%	23.7%		
Transportation	1	1	1	1	0	0	0	0	0	1	0	2	7	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%	14.4%		
Total	6,299	6,133	6,381	7,562	9,543	8,539	9,162	8,680	10,277	10,956	9,688	8,757	101,977	101,977	19.4%
(% 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%		
											GASB		1,498	1,498	566.7%
											Total		103,475	103,475	20.8%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$1,925	\$2,090	\$1,876	-2.5%	\$1,876	-2.5%	\$0	NA
August	1,621	1,802	1,458	-10.1%	1,458	-10.1%	0	NA
September	1,633	1,724	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
Subtotal:	\$29,889	\$32,683	\$6,816	NA	\$6,816	-77.2%	\$0	NA
Year End Adjustment	81	127	0	NA	0	NA	0	NA
TOTAL:	\$29,970	\$32,810	\$6,816	-77.3%	\$6,816	-77.3%	\$0	NA

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 (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Hotel/Motel Lodging	721	639	629	844	1,363	1,291	1,057	1,411	1,936	2,074	1,513	1,178	14,656	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%	9.2%		
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	18,027	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%	9.5%		
Total	1,876	1,458	1,593	1,889	3,028	2,887	2,475	2,850	3,725	4,660	3,485	2,757	32,683	32,683	9.3%
(% 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%		
											GASB		127	127	56.8%
											Total		32,810	32,810	6.4%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$68	\$58	\$49	-27.9%	\$49	-27.9%	\$0	NA
August	24	46	40	66.7%	40	66.7%	0	NA
September	43	46	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
Subtotal:	\$894	\$884	\$173	NA	\$173	-80.6%	\$0	NA
Year End Adjustment	1	2	0	NA	0	NA	0	NA
TOTAL:	\$895	\$886	\$173	NA	\$173	-80.7%	\$0	NA

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 (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Jet Fuel	49	40	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%		
Total	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%		
								</							

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$31,611	\$29,184	\$29,962	-5.2%	\$29,962	-5.2%	\$0	NA
August	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
Subtotal:	\$367,814	\$431,282	\$131,683	NA	\$131,683	-64.2%	\$0	NA
Year End Adjustment	(2,321)	7,808	0	NA	0	NA	0	NA
TOTAL:	\$365,494	\$439,090	\$131,683	NA	\$131,683	-64.0%	\$0	NA

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

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 (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	412	237	433	484	537	478	371	330	405	671	524	476	5,358	5,358	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	48.4%	47.1%	25.0%	31.1%	31.1%	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	34,351	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%	16.5%		
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	41,727	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%	26.6%		
Hotel/Motel Lodging	450	481	475	630	1,015	962	788	1,051	1,442	1,545	1,127	878	10,844	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%	31.2%		
Job Printing	39	52	69	70	143	96	99	86	100	94	85	79	1,012	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%	35.1%		
Publishing	5	5	5	4	4	3	38	10	12	3	19	6	114	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%	39.3%		
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	21,837	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%	16.5%		
Residential Property Rental	12	15	98	26	(22)	(24)	(26)	(16)	(16)	(17)	(17)	(13)	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	2,766	2,942	3,035	3,352	3,579	3,408	3,613	3,496	3,717	4,165	3,881	3,663	41,617	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%	23.7%		
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	198,837	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%	23.1%		
Transportation	1	1	1	1	0	1	1	0	0	1	0	1	8	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%	14.4%		
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	16,060	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%	26.0%		
Total	25,828	28,913	28,485	30,286	30,738	30,879	36,343	30,799	30,399	34,599	32,812	31,685	371,766	371,766	17.2%
(% 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%		

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

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	66	38	69	78	86	76	59	53	65	107	84	77	858	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%	23.4%		
Commercial Property Rental	415	486	468	492	442	430	475	429	415	516	452	479	5,499	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%	16.5%		
Construction Contracting	446	429	465	543	650	545	678	526	589	586	614	609	6,680	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%	26.6%		
Hotel/Motel Lodging	72	77	76	101	163	154	126	168	231	247	180	141	1,736	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%	31.2%		
Job Printing	6	8	11	11	23	15	16	14	16	15	14	13	162	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%	35.1%		
Publishing	1	1	1	1	1	0	6	2	2	0	3	0	18	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%	39.3%		
Rentals of Personal Property	217	262	270	306	279	344	286	311	265	347	318	291	3,496	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%	16.5%		
Residential Property Rental	2	2	16	4	(3)	(4)	(4)	(2)	(3)	(3)	(3)	(2)	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%	-113.8%	-100.0%		
Restaurant and Bars	443	471	486	537	573	546	578	560	595	667	621	586	6,663	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%	23.7%		
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	31,833	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%	23.1%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	-20.0%	-49.7%	48.3%	37.5%	-35.2%	50.8%	-31.6%	-49.5%	14.4%		
Use Tax	221	202	191	210	103	205	321	224	231	242	212	209	2,571	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%	26.0%		
Total	4,134	4,629	4,559	4,849	4,921	4,944	5,819	4,931	4,867	5,539	5,253	5,072	59,517	59,517	17.2%
(% 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%		

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

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$0	NA
August	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
Subtotal:	\$53,751	\$62,990	\$19,258	NA	\$19,258	-64.2%	\$0	NA
Year End Adjustment	(333)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$19,258	NA	\$19,258	-63.9%	\$0	NA

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

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)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	41	24	43	48	53	47	37	33	40	67	52	48	533	533	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	259	302	291	305	274	267	295	266	258	320	281	298	3,416	3,416	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	277	266	289	338	404	339	421	327	366	364	381	379	4,151	4,151	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%	26.7%		
Hotel/Motel Lodging	45	48	47	63	101	96	78	105	143	154	112	86	1,078	1,078	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	4	5	7	7	14	10	10	9	10	9	8	8	101	101	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%	35.1%		
Publishing	1	1	0	0	0	0	4	1	1	0	2	1	11	11	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	135	162	167	190	173	214	178	193	165	216	197	181	2,171	2,171	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	1	2	10	3	(2)	(2)	(3)	(2)	(2)	(2)	(2)	(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	275	293	302	333	356	339	359	348	370	414	386	363	4,138	4,138	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	1,449	1,701	1,618	1,641	1,674	1,690	2,105	1,700	1,580	1,807	1,771	1,714	20,450	20,450	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	1	1	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%	14.4%		
Use Tax	161	137	128	137	69	138	216	151	156	163	143	143	1,742	1,742	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%		
Total	2,647	2,940	2,903	3,065	3,117	3,137	3,700	3,131	3,087	3,513	3,332	3,220	37,792	37,792	17.2%
(% 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%		

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

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	27	16	29	32	36	32	25	22	27	44	35	30	355	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%	23.4%		
Commercial Property Rental	172	201	194	204	183	178	197	178	172	214	187	197	2,277	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%	16.5%		
Construction Contracting	185	178	193	225	269	226	281	218	244	243	254	252	2,768	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%	26.7%		
Hotel/Motel Lodging	30	32	32	42	67	64	52	70	96	102	75	57	719	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%	31.2%		
Job Printing	3	3	5	5	9	6	7	6	7	6	6	4	67	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%	35.1%		
Publishing	0	0	0	0	0	0	3	1	1	0	1	2	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	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	90	108	112	127	115	142	118	129	110	144	132	121	1,448	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%	16.5%		
Residential Property Rental	1	1	6	2	(1)	(2)	(2)	(1)	(1)	(1)	(1)	(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	183	195	201	222	237	226	240	232	246	276	257	244	2,759	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%	23.7%		
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	13,635	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%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	-20.0%	-49.7%	48.3%	37.5%	-35.2%	50.8%	-31.6%	-49.5%	14.4%		
Use Tax	107	91	85	91	46	92	144	101	104	109	96	96	1,162	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%	26.1%		
Total	1,765	1,960	1,935	2,043	2,078	2,092	2,467	2,087	2,058	2,342	2,222	2,149	25,198	25,198	17.2%
(% 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%		

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

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$0	NA
August	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
Subtotal:	\$53,754	\$62,990	\$19,258	NA	\$19,258	-64.2%	\$0	NA
Year End Adjustment	(336)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$19,258	NA	\$19,258	-63.9%	\$0	NA

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

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 (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	3	2	4	4	4	4	3	3	3	6	4	4	44	44	23.4%
(% change from prior year)	31.0%	-30.0%	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	1	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%		
Total	221	245	242	256	260	262	309	261	257	293	278	267	3,151	3,151	17.2%
(% 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%		
											GASB		51	51	98.1%
											Total		3,202	3,202	19.9%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	17	10	18	20	22	20	15	14	17	28	22	19	222	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%	23.4%		
Commercial Property Rental	108	126	121	127	114	111	123	111	107	133	117	125	1,423	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%	16.5%		
Construction Contracting	115	111	120	141	168	141	175	136	153	152	159	158	1,729	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%	26.7%		
Hotel/Motel Lodging	19	20	20	26	42	40	33	44	60	64	47	34	449	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%	31.2%		
Job Printing	2	2	3	3	6	4	4	4	4	4	4	2	42	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%	35.1%		
Publishing	0	0	0	0	0	0	2	0	0	0	1	2	5	5	39.3%
(% change from prior year)	-27.0%	32.5%	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	56	68	70	79	72	89	74	80	69	90	82	76	905	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%	16.5%		
Residential Property Rental	1	1	4	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	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	115	122	126	139	148	141	150	145	154	173	161	150	1,724	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%	23.7%		
Retail Sales	604	709	674	683	697	704	877	708	658	753	738	715	8,520	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%	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	67	57	53	57	29	58	90	63	65	68	60	59	726	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%	26.1%		
Total	1,103	1,225	1,209	1,277	1,299	1,307	1,542	1,304	1,286	1,464	1,388	1,341	15,745	15,745	17.2%
(% 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%		

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

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	48	27	50	56	62	55	43	38	47	78	61	57	622	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%	23.4%		
Commercial Property Rental	302	352	339	356	320	312	344	311	301	374	327	347	3,985	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%	16.5%		
Construction Contracting	323	311	337	394	471	395	491	381	427	425	445	443	4,843	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%	26.7%		
Hotel/Motel Lodging	52	56	55	73	118	112	91	122	167	179	131	102	1,258	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%	31.2%		
Job Printing	5	6	8	8	17	11	11	10	12	11	10	8	117	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%	35.1%		
Publishing	1	1	1	1	0	0	4	1	1	0	2	1	13	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%	39.3%		
Rentals of Personal Property	157	190	195	2,222	202	249	207	225	192	252	230	212	2,533	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%	16.5%		
Residential Property Rental	1	2	11	3	(3)	(3)	(3)	(2)	(2)	(2)	(2)	0	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	321	341	352	389	415	395	419	406	431	483	450	426	4,828	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%	23.7%		
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	23,860	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%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	-20.0%	-49.7%	48.3%	37.5%	-35.2%	50.8%	-31.6%	-49.5%	14.4%		
Use Tax	187	160	149	160	81	161	253	176	182	191	167	166	2,033	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%	26.1%		
Total	3,088	3,430	3,387	3,576	3,637	3,660	4,317	3,653	3,602	4,099	3,888	3,757	44,094	44,094	17.2%
(% 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%		

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$621	\$580	\$552	-11.1%	\$552	-11.1%	\$0	NA
August	606	559	529	-12.7%	529	-12.7%	0	NA
September	618	567	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
Subtotal:	\$6,532	\$6,870	\$2,131	NA	\$2,131	-67.4%	\$0	NA
Year End Adjustment	(105)	50	0	NA	0	NA	0	NA
TOTAL:	\$6,427	\$6,920	\$2,131	NA	\$2,131	-66.8%	\$0	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 (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Telecommunication and Cable TV	552	529	492	558	571	566	597	567	596	697	536	609	6,870	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%		
Total	552	529	492	558	571	566	597	567	596	697	536	609	6,870	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%		
													GASB	50	147.6%
													Total	6,920	7.7%

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

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

^{1/} 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 (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Other Utilities ^{1/}	(1,338)	(272)	2,005	5,190	1,108	832	1,527	863	910	781	877	919	13,402	13,402	1.0%
(% change from prior year)	-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%		
Total	(1,338)	(272)	2,005	5,190	1,108	832	1,527	863	910	781	877	919	13,402	13,402	1.0%
(% change from prior year)	-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%		
^{1/} 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.											GASB	16	16	-86.6%	
											Total	13,418	13,418	0.1%	

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

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

^{1/} 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.

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

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$9,215	\$8,564	\$8,824	-4.2%	\$8,824	-4.2%	\$0	NA
August	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
Subtotal:	\$107,503	\$125,980	\$38,515	NA	\$38,515	-64.2%	\$0	NA
Year End Adjustment	(669)	2,026	0	NA	0	NA	0	NA
TOTAL:	\$106,834	\$128,006	\$38,515	NA	\$38,515	-63.9%	\$0	NA

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

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)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	27	16	29	32	36	32	25	22	27	44	35	30	355	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%	23.4%		
Commercial Property Rental	172	201	194	204	183	178	197	178	172	214	187	197	2,277	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%	16.5%		
Construction Contracting	185	178	193	225	269	226	281	218	244	243	254	252	2,768	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%	26.7%		
Hotel/Motel Lodging	30	32	32	42	67	64	52	70	96	102	75	57	719	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%	31.2%		
Job Printing	3	3	5	5	9	6	7	6	7	6	6	4	67	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%	35.1%		
Publishing	0	0	0	0	0	0	3	1	1	0	1	2	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	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	90	108	112	127	115	142	118	129	110	144	132	121	1,448	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%	16.5%		
Residential Property Rental	1	1	6	2	(1)	(2)	(2)	(1)	(1)	(1)	(1)	(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	183	195	201	222	237	226	240	232	246	276	257	244	2,759	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%	23.7%		
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	13,635	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%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	-20.0%	-49.7%	48.3%	37.5%	-35.2%	50.8%	-31.6%	-49.5%	14.4%		
Use Tax	107	91	85	91	46	92	144	101	104	109	96	96	1,162	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%	26.1%		
Total	1,765	1,960	1,935	2,043	2,078	2,092	2,467	2,087	2,058	2,342	2,222	2,149	25,198	25,198	17.2%
(% 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%		

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

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	109	63	115	128	142	127	98	87	107	178	139	128	1,421	1,421	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	690	805	775	814	731	713	786	711	687	854	748	795	9,109	9,109	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	738	711	771	900	1,076	903	1,123	871	976	970	1,017	1,014	11,070	11,070	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%	26.7%		
Hotel/Motel Lodging	119	128	126	167	269	255	209	279	382	410	299	232	2,875	2,875	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	10	14	18	18	38	25	26	23	27	25	22	22	268	268	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%	35.1%		
Publishing	1	1	1	1	1	1	10	3	3	1	5	2	30	30	39.3%
(% change from prior year)	-27.0%	32.5%	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	360	433	446	507	462	569	474	515	440	575	526	483	5,790	5,790	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	3	4	26	7	(6)	(6)	(7)	(4)	(4)	(4)	(4)	(5)	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	734	780	805	889	949	904	958	927	986	1,104	1,029	970	11,035	11,035	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	3,865	4,537	4,316	4,375	4,464	4,507	5,614	4,534	4,213	4,820	4,723	4,567	54,535	54,535	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	2	2	2	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	428	365	341	365	185	369	577	403	416	436	383	378	4,646	4,646	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%		
Total	7,059	7,840	7,740	8,173	8,312	8,366	9,868	8,348	8,233	9,368	8,887	8,588	100,782	100,782	17.2%
(% 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%		

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

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

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

Actual vs. Budget

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

Actual vs. Prior Year

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

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

Category	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$26	\$39	\$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%		
Mining-Oil & Gas Production	\$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%		
Utilities	\$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%	0.1%	-5.4%	11.1%	21.5%	23.7%	23.9%	9.6%	23.7%		
Communications	\$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%		
Private Car & Pipelines	\$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%		
Publishing	\$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%		
Printing	\$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%		
Restaurants & Bars	\$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%		
Amusements	\$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%		
Rentals-Personal Property	\$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%		
Contracting	\$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%		
Retail	\$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%		
Severance - Mining	\$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%		
Bed Tax - Hotel/Motel	\$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%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
State Total	\$308,180	\$300,579	\$296,497	\$299,773	\$310,445	\$312,008	\$366,828	\$305,722	\$305,561	\$350,184	\$326,144	\$323,666	\$3,805,586	4.0%
Cities Share (25%)	\$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%
Phoenix Population Percentage	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%		
Phoenix TOTAL	\$21,202	\$20,680	\$20,399	\$20,624	\$21,358	\$21,466	\$25,237	\$21,033	\$21,022	\$24,092	\$22,438	\$22,268	\$261,821	3.3%

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

STATE SALES TAX CATEGORY ANALYSIS
STATEWIDE COLLECTIONS
(000's)
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%
DISTRIBUTION BASE TOTAL	\$294,581	\$298,462	\$298,462	\$299,773	\$5,192	1.8%	\$1,311	0.4%
Distribution to Cities (25% of distribution base)	\$73,645	\$74,615	\$74,615	\$74,943	\$1,298	1.8%	\$328	0.4%
Phoenix Share of Distribution (actual is 27.52%)	\$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%
Subtotal (State)	5.3%	5.0%	4.8%	4.1%	---	---	---	---	---	---	---	---	3.3%
Cities Share (25%)	5.3%	5.0%	4.8%	4.1%	---	---	---	---	---	---	---	---	
TOTAL (Phoenix Share)	4.5%	4.3%	4.1%	3.4%	---	---	---	---	---	---	---	---	3.3%

GASB (Y/E Adj) 56.9%

TOTAL (Year End) 3.5%

City of Phoenix
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report ^{1/}
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 FY 2025-26	Fiscal YTD FY 2024-25	Total FY 2024-25
Recreational (Non-Medical) MJ Retail Sales Taxes															
City Sales Tax Collection from Recreational MJ Retail Sales	504	533	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 ^{2/}	NA	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	12,277
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	3,834
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	631	640	488	599	-	-	-	-	-	-	-	-	2,358	2,305	23,562

	Current Fiscal Year													Prior Fiscal Year	
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2025-26	Fiscal YTD FY 2024-25	Total FY 2024-25
Recreational MJ Sales Taxes Earmarked for Public Safety Pension ^{3/}															
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.2% of 2.3% tax rate)	263	278	197	254	-	-	-	-	-	-	-	-	993	951	3,101
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	12,277
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	263	278	197	254	-	-	-	-	-	-	-	-	993	951	15,379

Notes:

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

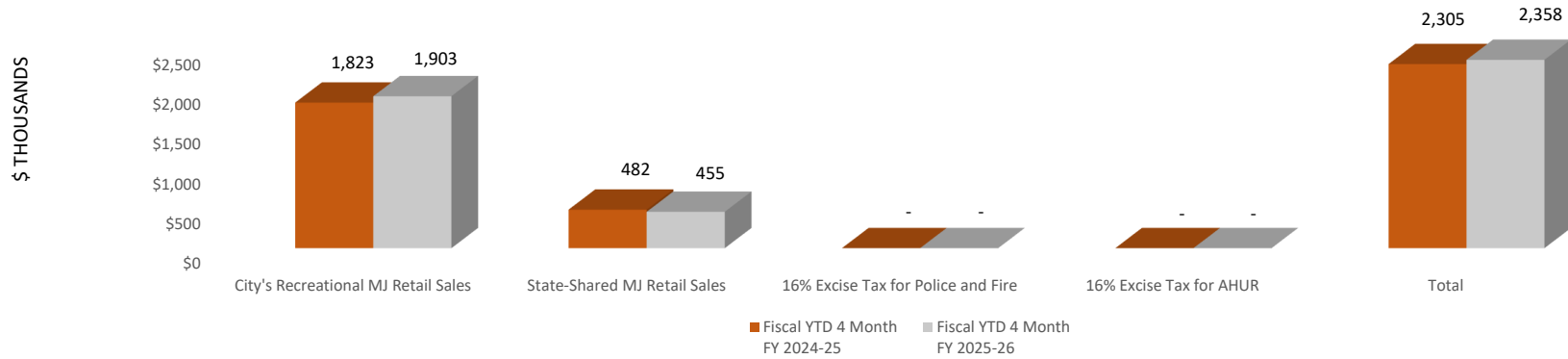
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

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

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

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

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

