



City of Phoenix

To: Mayor and City Council

Date: February 23, 2026

From: Ed Zuercher
City Manager

Subject: GENERAL FUND REVENUE REPORT – 6 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$930.0 million in December were \$22.0 million or 2.4% higher than the 2024-25 collections of \$908.0 million. Year-to-date (YTD) growth in local sales tax revenues and state-shared revenues is below budgeted levels. In addition, the notable increase in Emergency Transportation Service in the non-tax category is primarily attributable to a lower prior-year base, affected by accounting adjustments and accruals. As such, the reported 14.9% growth in this category may not accurately reflect underlying performance. Staff will continue to monitor this category closely. The Arizona Department of Revenue (ADOR) began reflecting San Tan Valley's incorporation in December's state-shared sales tax distribution. As a result, Phoenix's population share decreased from 27.52% to 27.07%. ADOR also issued a \$1.4 million lump-sum retroactive reduction to account for the period from September through December.

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. YTD GF sales tax collections grew by 8.9%, primarily attributed to the 0.5 percentage point increase in the City TPT and Use Tax rates, though growth has been slower than budgeted.

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) has decreased by 18.6% over the past 12 months. The state also reported that December marked the fifth consecutive month with a year-over-year decline in TPT contracting revenue, which is primarily due to weakness in the residential construction sector. Industry data from the ADOR indicates that contracting sales tax revenue from residential construction was down by 12.3% through the first five months of FY 2026.

Staff will closely monitor monthly revenue data and consult our trusted economic sources 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 - November 2025 Business Activity)

In the first six months of 2025-26, the combined GF revenue from city and state-shared sales tax was \$515.1 million, reflecting growth of 7.0% compared to 2024-25.

City Sales Tax: YTD 2025-26 collections were \$390.7 million, representing 8.9% growth compared to 2024-25. The growth is primarily attributed to the 0.5 percentage point increase in the City TPT and Use Tax rates.

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

- retail: 19.4%
- contracting: 9.7%
- restaurants & bars: 21.5%
- hotel/motel: 16.1%
- telecommunications: -7.3%
- commercial property rentals: 26.1%

State-Shared Sales Tax: YTD 2025-26 collections were \$124.4 million, or 1.6% growth compared to 2024-25.

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

- retail: 4.2%
- contracting: -3.3%
- restaurants & bars: 4.3%
- hotel/motel: -3.7%
- communications: -11.9%

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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	6 Month Actuals 2024-25	6 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%	\$ 109,651	\$ 93,644	-14.6%	\$ 222,719	\$ 9,136	4.3%
Sales Taxes ^{1/}	536,889	627,072	674,528	707,310	705,357	-0.3%	358,843	390,722	8.9%	819,157 ^{1/}	113,800	16.1%
Privilege License Fees	2,915	3,467	3,385	3,469	3,462	-0.2%	1,221	2,064	69.0%	1,838	(1,624)	-46.9%
Other General Fund Excise Taxes	19,148	19,277	19,452	19,575	19,756	0.9%	9,926	9,811	-1.2%	19,891	135	0.7%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 479,641	\$ 496,241	3.5%	\$ 1,063,605	\$ 121,447	12.9%
Non Taxes												
Licenses & Permits	2,694	3,022	3,019	2,882	2,823	-2.0%	1,345	1,427	6.1%	2,937	114	4.0%
Cable Communications	9,424	8,982	7,979	7,058	6,296	-10.8%	1,566	1,747	11.5%	5,472	(824)	-13.1%
Fines & Forfeitures	9,211	8,109	7,954	8,800	8,921	1.4%	4,092	4,146	1.3%	8,525	(396)	-4.4%
Court Default Fee	1,288	880	885	892	1,027	15.1%	412	367	-10.9%	1,005	(22)	-2.1%
Parks & Libraries	3,790	5,576	6,713	8,824	10,507	19.1%	4,611	4,822	4.6%	9,078	(1,429)	-13.6%
Planning	1,723	1,904	1,690	1,865	1,811	-2.9%	728	987	35.6%	1,836	25	1.4%
Police	12,637	13,841	13,843	17,277	18,199	5.3%	8,652	7,805	-9.8%	17,177	(1,022)	-5.6%
Street Transportation	5,881	4,526	5,375	12,375	6,137	-50.4%	3,836	4,808	25.3%	8,343	2,206	35.9%
Emergency Transportation	34,092	46,481	54,832	62,213	76,410	22.8%	24,336	38,441	58.0%	66,974	(9,436)	-12.3%
Hazardous Materials Inspection Fee	1,464	1,299	1,584	1,524	1,431	-6.1%	407	627	54.1%	1,500	69	4.8%
Other Service Charges	15,026	15,882	37,848	52,491	53,100	1.2%	28,810	25,798	-10.5%	44,229	(8,871)	-16.7%
All Others	19,464	21,292	22,177	23,370	24,396	4.4%	10,494	11,659	11.1%	24,230	(166)	-0.7%
Subtotal ^{2/}	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 89,290	\$ 102,634	14.9% ^{2/}	\$ 191,304	\$ (19,753)	-9.4%
State Shared Revenues												
Sales Tax	201,292	229,901	241,813	249,504	253,980	1.8%	122,474	124,426	1.6%	262,745	8,765	3.5%
Income Tax	240,237	213,294	308,183	435,754	351,016	-19.4%	175,508	163,064	-7.1%	328,334	(22,682)	-6.5%
Vehicle License Tax	79,768	78,695	80,593	83,823	87,754	4.7%	41,116	43,592	6.0%	90,871	3,117	3.6%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 339,099	\$ 331,082	-2.4%	\$ 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%	\$ 908,030	\$ 929,957	2.4%	\$ 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%	\$ 908,030	\$ 929,957	2.4%	\$ 1,936,860	\$ 90,894	4.9%

^{1/} FY 2025-26 Budget includes the 0.5 percentage point increase in the City TPT and Use Tax rates starting July 1, 2025.

^{2/} The 14.9% 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 six months.

Change from Prior Year

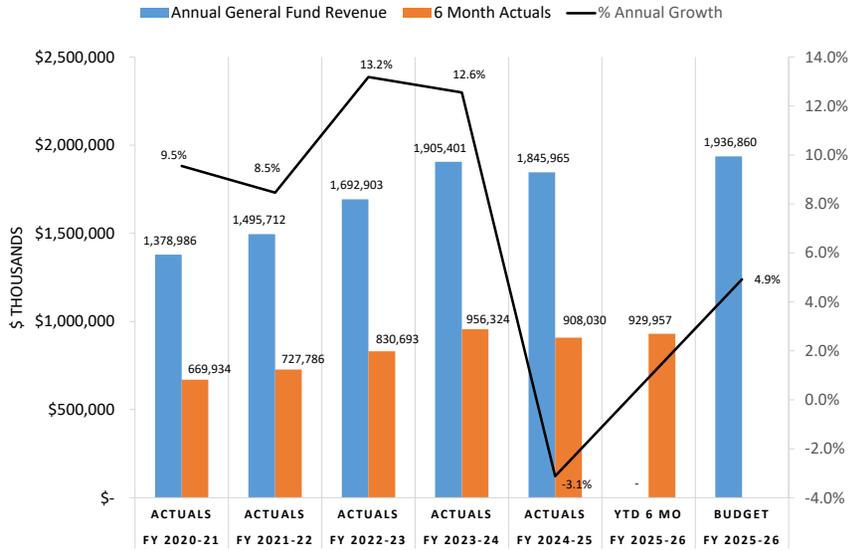
24-25 6 Month Actual Revenue:	\$ 908,030
25-26 6 Month Actual Revenue:	\$ 929,957
Dollars Over/Under Prior Year:	\$ 21,927
Percent Over/Under Prior Year:	2.4%

% Change from Prior Year and Budget

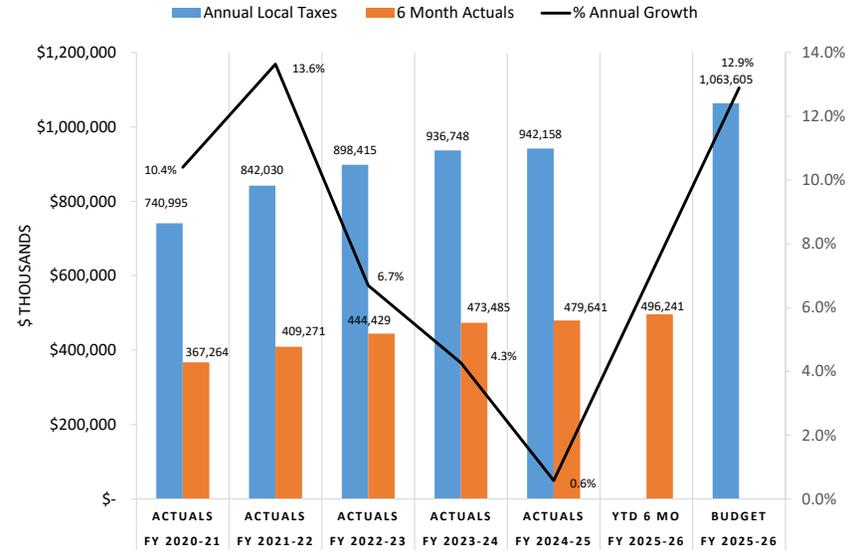
25-26 % Change from Prior Year Actual:	2.4%
25-26 Budget % Change from Prior Year Actual:	4.9%

General Fund Revenue

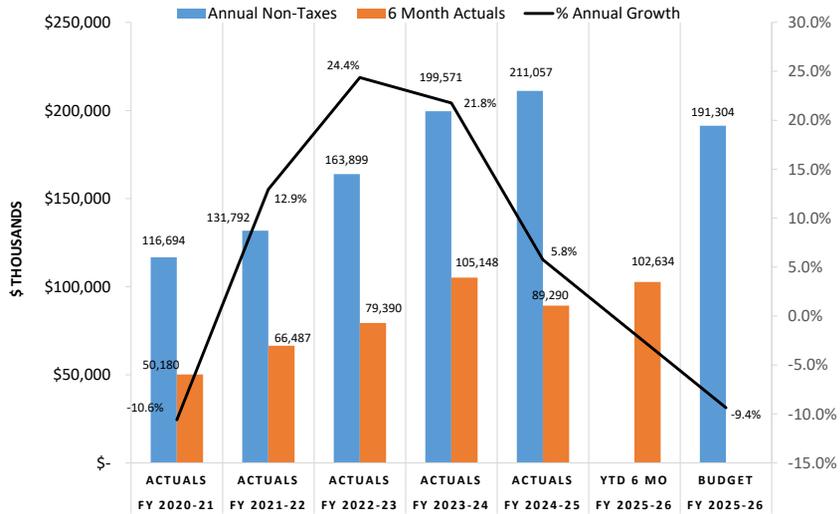
TOTAL GENERAL FUND REVENUE



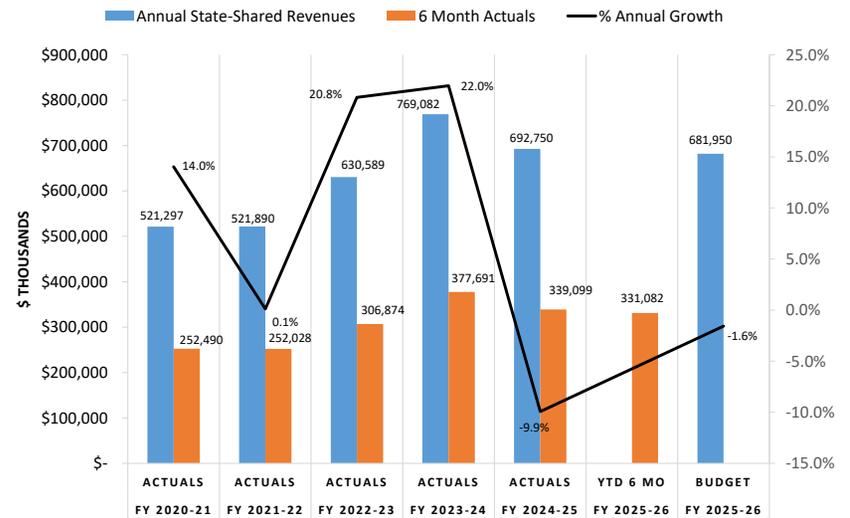
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at six months of \$930.0 million, reflecting a year-over-year (YOY) growth of 2.4%. The FY 2025-26 budget of \$1.94 billion was more than the overall FY 2024-25 actual by 4.9%. The variance between the YOY growth and the budget is primarily due to lower city and state-shared sales tax revenues and primary property tax, and partially offset by higher Emergency Transportation Service revenue.
- 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 the 0.5 percentage point 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 14.9% 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 six 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 1.6%. 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 6.0% in December 2025.

GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	848	995	762	677	831	1,376	1,074	980	10,656	10,656	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	28.9%	35.2%	35.3%	36.1%	32.7%	32.7%	23.4%		
Commercial Property Rental	5,597	6,473	6,206	6,513	6,407	6,596	6,028	5,449	5,272	6,550	5,738	6,099	72,928	72,928	15.0%
(% change from prior year)	10.0%	36.6%	28.5%	27.8%	21.6%	33.1%	2.0%	7.3%	1.3%	3.6%	1.3%	16.1%	15.0%		
Construction Contracting	3,230	3,109	3,371	3,938	3,703	3,860	5,118	3,972	4,451	4,424	4,638	4,616	48,430	48,430	26.5%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	27.1%	41.5%	47.8%	53.1%	37.3%	63.9%	26.7%		
Hotel/Motel Lodging	894	956	945	1,252	1,949	1,830	1,584	2,114	2,900	3,107	2,267	1,768	21,566	21,566	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.2%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	46	60	81	81	84	78	136	118	138	128	116	108	1,174	1,174	35.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	117.7%	90.3%	141.7%	110.5%	102.9%	110.8%	35.1%		
Other Utilities ^{1/}	15,331	16,100	5,966	2,578	10,886	6,992	4,023	9,618	7,813	7,553	7,884	8,656	103,400	103,400	2.4%
(% change from prior year)	48.1%	26.0%	-47.6%	-76.1%	20.0%	4.1%	-11.3%	11.8%	24.4%	25.7%	17.6%	11.3%	2.4%		
Penalty & Interest	424	416	329	308	285	374	313	329	432	334	334	245	4,123	4,123	7.6%
(% change from prior year)	38.6%	35.2%	16.8%	3.5%	-9.6%	15.7%	2.4%	-3.6%	50.9%	-15.2%	-26.5%	12.7%	7.6%		
Publishing	6	6	5	5	4	5	44	11	13	3	22	8	132	132	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	-10.6%	53.4%	429.6%	97.9%	376.4%	5.2%	39.3%		
Rentals of Personal Property	2,699	3,249	3,349	3,806	4,649	3,775	3,446	3,747	3,196	4,181	3,826	3,504	43,427	43,427	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	5.4%	21.8%	12.4%	-3.8%	4.8%	5.4%	16.5%		
Residential Property Rental	25	31	195	51	62	21	(94)	(57)	(57)	(61)	(61)	(55)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-102.2%	-111.7%	-124.1%	-116.4%	-106.3%	-125.3%	-100.0%		
Restaurant and Bars	3,209	3,414	3,521	3,888	4,011	4,042	4,199	4,064	4,321	4,842	4,511	4,258	48,280	48,280	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	25.8%	25.5%	25.8%	25.4%	27.0%	24.5%	23.7%		
Retail Sales	28,989	34,025	32,369	32,812	32,833	32,523	42,483	34,309	31,880	36,475	35,741	34,579	409,018	409,018	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	24.6%	25.8%	27.9%	25.7%	25.6%	25.7%	22.7%		
Telecommunication and Cable TV	745	714	664	753	686	704	830	789	828	969	746	847	9,275	9,275	5.2%
(% change from prior year)	-11.1%	-12.7%	-20.4%	2.7%	-0.2%	1.7%	16.8%	17.0%	15.8%	26.9%	15.9%	19.6%	5.2%		
Transportation	2	1	1	1	1	2	0	0	0	0	0	2	10	10	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	-27.2%	-32.5%	-68.2%	-26.0%	-66.4%	-75.2%	14.4%		
Use Tax	3,214	2,735	2,555	2,739	3,085	2,333	4,047	2,829	2,915	3,055	2,683	2,659	34,849	34,849	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	11.6%	7.7%	13.5%	-1.2%	2.9%	30.1%	26.1%		
Total	65,231	71,758	60,419	59,690	69,493	64,131	72,919	67,968	64,935	72,936	69,518	68,269	807,267	807,267	14.1%
(% change from prior year) ^{2/}	5.0%	17.5%	2.1%	-1.3%	19.7%	10.6%	10.4%	20.9%	24.4%	20.7%	18.7%	23.4%	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. The lower growth rate in September and the negative growth in October reflect the resolution of those discrepancies.

^{2/} August's double-digit growth was primarily attributed to the 0.5 percentage point 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 BY MONTH
(In Thousands)
(6+6)

	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	69,493	19.7%	69,493	19.7%	0	NA
December	57,974	66,142	64,131	10.6%	64,131	10.6%	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	\$390,722	NA	\$390,722	-44.8%	\$0	NA
Year End Adjustments	(2,189)	11,890	0	NA	0	NA	0	NA
TOTAL:	\$705,357	\$819,157	\$390,722	NA	\$390,722	-44.6%	\$0	NA

^{1/} FY 2025-26 Budget includes the 0.5 percentage point increase in 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 the 0.5 percentage point 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:	\$390,722
YTD Budget:	393,749
Dollars Over/Under:	(\$3,027)
Percent Over/Under:	-0.8%

Actual vs. Prior Year

YTD Actual Revenue:	\$390,722
YTD Prior Year Actual:	358,843
Dollars Over/Under:	\$31,879
Percent Over/Under:	8.9%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
December 2025

Category	2024-25	2025-26			Actual/Actual		Actual/Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$646	\$936	\$936	\$995	\$349	54.0%	\$59	6.3%
Commercial Property Rental	4,957	6,035	6,035	6,596	1,639	33.1%	561	9.3%
Construction Contracting	2,503	3,762	3,762	3,860	1,357	54.2%	98	2.6%
Hotel/Motel Lodging	1,419	1,796	1,796	1,830	411	29.0%	34	1.9%
Job Printing	72	89	89	78	6	8.6%	(11)	-12.1%
Other Utilities	6,719	7,727	7,727	6,992	273	4.1%	(735)	-9.5%
Penalty & Interest	323	366	366	374	51	15.8%	8	2.2%
Publishing	2	4	4	5	3	150.0%	1	25.0%
Rentals of Personal Property	3,039	4,305	4,305	3,775	736	24.2%	(530)	-12.3%
Residential Property Rentals	3,797	0	0	21	(3,776)	-99.4%	21	100.0%
Restaurants & Bars	3,197	3,907	3,907	4,042	845	26.4%	135	3.5%
Retail Sales	28,074	33,614	33,614	32,523	4,449	15.8%	(1,091)	-3.2%
Telecommunication and Cable TV	692	743	743	704	12	1.7%	(39)	-5.2%
Transportation	1	0	0	2	1	100.0%	2	100.0%
Use	2,533	2,858	2,858	2,333	(200)	-7.9%	(525)	-18.4%
TOTAL	\$57,974	\$66,142	\$66,142	\$64,131	\$6,156	10.6%	(\$2,012)	-3.0%

CONVENTION CENTER SALES TAX BY MONTH
(In Thousands)
(6+6)

	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	8,391	3.6%	8,391	3.6%	0	NA
December	6,652	8,395	8,340	25.4%	8,340	25.4%	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	\$43,106	NA	\$43,106	-49.5%	\$0	NA
Year End Adjustment	(321)	1,498	0	NA	0	NA	0	NA
TOTAL:	\$85,052	\$103,475	\$43,106	NA	\$43,106	-49.3%	\$0	NA

^{1/}FY 2025-26 Budget includes the 0.5 percentage point increase in the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$43,106
YTD Budget:	45,940
Dollars Over/Under:	(\$2,834)
Percent Over/Under:	-6.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$43,106
YTD Prior Year Actual:	39,695
Dollars Over/Under:	\$3,411
Percent Over/Under:	8.6%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	192	153	513	188	216	289	215	153	2,645	2,645	0.0%	
(% change from prior year)	-2.2%	-24.9%	-13.8%	-33.6%	-51.4%	-25.5%	22.0%	42.5%	51.9%	35.7%	30.2%	176.0%	0.0%			
Construction Contracting	2,307	2,221	2,408	2,813	2,645	2,757	3,656	2,838	3,179	3,160	3,313	3,296	34,593	34,593	26.7%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	27.1%	41.5%	47.8%	53.1%	37.3%	63.9%	26.7%			
Hotel/Motel Lodging	1,443	1,279	1,258	1,687	2,626	2,482	2,138	2,853	3,914	4,193	3,060	2,380	29,313	29,313	9.2%	
(% change from prior year)	-6.5%	-6.0%	-7.7%	-7.4%	1.5%	6.9%	13.9%	19.6%	18.6%	14.4%	17.3%	17.6%	9.2%			
Job Printing	33	43	58	58	60	56	97	84	98	92	83	77	839	839	35.1%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	117.7%	90.3%	141.7%	110.5%	102.9%	110.8%	35.1%			
Publishing	4	4	4	4	3	3	31	8	9	2	16	6	94	94	39.3%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	-10.6%	53.4%	429.6%	97.9%	376.4%	5.2%	39.3%			
Restaurant and Bars	2,292	2,438	2,515	2,777	2,865	2,887	3,000	2,903	3,086	3,458	3,222	3,043	34,486	34,486	23.7%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	25.8%	25.5%	25.8%	25.4%	27.0%	24.5%	23.7%			
Transportation	1	1	1	1	1	1	0	0	0	0	0	1	7	7	14.4%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	-27.2%	-32.5%	-68.2%	-26.0%	-66.4%	-75.2%	14.4%			
Total	6,299	6,133	6,381	7,562	8,391	8,340	9,435	8,873	10,503	11,195	9,908	8,957	101,977	101,977	19.4%	
(% change from prior year)	-7.5%	8.6%	8.1%	15.0%	3.6%	25.4%	23.6%	28.9%	29.9%	28.0%	27.5%	36.0%	19.4%			
													GASB	1,498	1,498	566.7%
													Total	103,475	103,475	20.8%

SPORTS FACILITIES SALES TAX BY MONTH
(In Thousands)
(6+6)

	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	2,770	0.0%	2,770	0.0%	0	NA
December	2,579	2,772	2,611	1.2%	2,611	1.2%	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	\$12,197	NA	\$12,197	-59.2%	\$0	NA
Year End Adjustment	81	127	0	NA	0	NA	0	NA
TOTAL:	\$29,970	\$32,810	\$12,197	-59.3%	\$12,197	-59.3%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$12,197
YTD Budget:	13,329
Dollars Over/Under:	(\$1,132)
Percent Over/Under:	-8.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$12,197
YTD Prior Year Actual:	12,555
Dollars Over/Under:	(\$358)
Percent Over/Under:	-2.9%

SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	1,313	1,241	1,069	1,426	1,957	2,097	1,530	1,190	14,656	14,656	9.2%	
(% change from prior year)	-6.5%	-6.0%	-7.7%	-7.4%	1.5%	6.9%	13.9%	19.6%	18.6%	14.4%	17.3%	17.6%	9.2%			
Short-Term Motor Vehicle Rental	1,154	819	964	1,045	1,457	1,369	1,474	1,497	1,861	2,690	2,051	1,646	18,027	18,027	9.5%	
(% change from prior year)	0.1%	-12.9%	1.2%	-6.4%	-1.3%	-3.5%	14.4%	19.3%	25.2%	14.2%	20.7%	24.7%	9.5%			
Total	1,876	1,458	1,593	1,889	2,770	2,611	2,543	2,923	3,818	4,787	3,581	2,834	32,683	32,683	9.3%	
(% change from prior year)	-2.5%	-10.0%	-2.5%	-6.8%	-0.0%	1.2%	14.2%	19.5%	21.7%	14.3%	19.2%	21.6%	9.3%			
													GASB	127	127	56.8%
													Total	32,810	32,810	6.4%

JET FUEL SALES TAX BY MONTH
(In Thousands)
(6+6)

	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	45	-16.7%	45	-16.7%	0	NA
December	60	53	35	-41.7%	35	-41.7%	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	\$253	NA	\$253	-71.7%	\$0	NA
Year End Adjustment	1	2	0	NA	0	NA	0	NA
TOTAL:	\$895	\$886	\$253	NA	\$253	-71.7%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$253
YTD Budget:	299
Dollars Over/Under:	(\$46)
Percent Over/Under:	-15.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$253
YTD Prior Year Actual:	294
Dollars Over/Under:	(\$41)
Percent Over/Under:	-13.9%

TRANSPORTATION 2050 SALES TAX BY MONTH
(In Thousands)
(6+6)

	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	35,891	19.3%	35,891	19.3%	0	NA
December	30,707	35,660	35,166	14.5%	35,166	14.5%	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	\$202,740	NA	\$202,740	-44.9%	\$0	NA
Year End Adjustment	(2,321)	7,808	0	NA	0	NA	0	NA
TOTAL:	\$365,494	\$439,090	\$202,740	NA	\$202,740	-44.5%	\$0	NA

^{1/}FY 2025-26 Budget includes the 0.5 percentage point increase in the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$202,740
YTD Budget:	202,542
Dollars Over/Under:	\$198
Percent Over/Under:	0.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$202,740
YTD Prior Year Actual:	180,417
Dollars Over/Under:	\$22,323
Percent Over/Under:	12.4%

TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	68	80	61	54	67	111	86	80	858	858	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	28.9%	35.2%	35.3%	36.1%	32.7%	32.7%	23.4%		
Commercial Property Rental	415	486	468	492	484	498	456	412	399	495	434	460	5,499	5,499	16.5%
(% change from prior year)	9.0%	37.6%	30.2%	29.5%	23.5%	34.8%	3.7%	9.4%	2.9%	5.2%	2.9%	18.0%	16.5%		
Construction Contracting	446	429	465	543	511	533	706	548	614	611	640	634	6,680	6,680	26.6%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	27.2%	41.5%	47.8%	53.1%	37.3%	63.9%	26.6%		
Hotel/Motel Lodging	72	77	76	101	157	147	128	170	233	250	183	142	1,736	1,736	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.2%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	6	8	11	11	12	11	19	16	19	18	16	15	162	162	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	117.7%	90.3%	141.7%	110.5%	102.9%	110.8%	35.1%		
Publishing	1	1	1	1	1	1	6	2	2	0	3	(1)	18	18	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	-10.6%	53.4%	429.6%	97.9%	376.4%	5.2%	39.3%		
Rentals of Personal Property	217	262	270	306	374	304	277	302	257	337	308	282	3,496	3,496	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	5.4%	21.8%	12.4%	-3.8%	4.8%	5.4%	16.5%		
Residential Property Rental	2	2	16	4	5	2	(8)	(5)	(5)	(5)	(5)	(3)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-102.1%	-111.7%	-124.0%	-116.3%	-106.2%	-125.2%	-100.0%		
Restaurant and Bars	443	471	486	537	553	558	580	561	596	668	623	587	6,663	6,663	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	25.9%	25.5%	25.8%	25.4%	27.0%	24.5%	23.7%		
Retail Sales	2,245	2,653	2,507	2,566	2,559	2,543	3,304	2,669	2,480	2,837	2,780	2,690	31,833	31,833	23.1%
(% change from prior year)	5.1%	28.8%	25.2%	22.5%	21.1%	17.3%	25.3%	25.9%	28.1%	26.0%	26.0%	26.3%	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%	127.3%	28.8%	-27.2%	-32.5%	-68.2%	-26.0%	-66.4%	-75.2%	14.4%		
Use Tax	221	202	191	210	229	177	299	209	215	226	198	194	2,571	2,571	26.0%
(% change from prior year)	11.8%	17.9%	15.7%	42.8%	-441.0%	-6.1%	7.7%	6.6%	13.0%	-4.4%	4.5%	30.7%	26.0%		
Total	4,134	4,629	4,559	4,849	4,953	4,853	5,828	4,938	4,878	5,547	5,266	5,083	59,517	59,517	17.2%
(% change from prior year)	-5.2%	15.7%	14.2%	16.7%	19.3%	14.5%	13.4%	24.0%	26.1%	22.1%	21.1%	27.7%	17.3%		

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

PARKS & PRESERVES SALES TAX BY MONTH
(In Thousands)
(6+6)

	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	5,235	19.2%	5,235	19.2%	0	NA
December	4,500	5,207	5,112	13.6%	5,112	13.6%	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	\$29,605	NA	\$29,605	-44.9%	\$0	NA
Year End Adjustment	(333)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$29,605	NA	\$29,605	-44.6%	\$0	NA

^{1/}FY 2025-26 Budget includes the 0.5 percentage point increase in the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$29,605
YTD Budget:	29,589
Dollars Over/Under:	\$16
Percent Over/Under:	0.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$29,605
YTD Prior Year Actual:	26,357
Dollars Over/Under:	\$3,248
Percent Over/Under:	12.3%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	42	50	38	34	42	69	54	48	533	533	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	28.9%	35.2%	35.3%	36.1%	32.7%	32.7%	23.4%		
Commercial Property Rental	259	302	291	305	301	309	283	256	247	307	269	287	3,416	3,416	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	3.6%	9.3%	2.9%	5.2%	2.9%	17.9%	16.5%		
Construction Contracting	277	266	289	338	317	331	439	340	382	379	398	395	4,151	4,151	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	27.1%	41.5%	47.8%	53.1%	37.3%	63.9%	26.7%		
Hotel/Motel Lodging	45	48	47	63	97	92	79	106	145	155	113	88	1,078	1,078	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.2%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	4	5	7	7	7	7	12	10	12	11	10	9	101	101	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	117.7%	90.3%	141.7%	110.5%	102.9%	110.8%	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%	38.7%	163.5%	-10.6%	53.4%	429.6%	97.9%	376.4%	5.2%	39.3%		
Rentals of Personal Property	135	162	167	190	232	189	172	187	160	209	191	177	2,171	2,171	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	5.4%	21.8%	12.4%	-3.8%	4.8%	5.4%	16.5%		
Residential Property Rental	1	2	10	3	3	1	(5)	(3)	(3)	(3)	(3)	(3)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-102.2%	-111.7%	-124.1%	-116.4%	-106.3%	-125.3%	-100.0%		
Restaurant and Bars	275	293	302	333	344	346	360	348	370	415	387	365	4,138	4,138	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	25.8%	25.5%	25.8%	25.4%	27.0%	24.5%	23.7%		
Retail Sales	1,449	1,701	1,618	1,641	1,642	1,626	2,124	1,715	1,594	1,824	1,787	1,729	20,450	20,450	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	24.6%	25.8%	27.9%	25.7%	25.6%	25.7%	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%	127.3%	28.8%	-27.2%	-32.5%	-68.2%	-26.0%	-66.4%	-75.2%	14.4%		
Use Tax	161	137	128	137	154	117	202	141	146	153	134	132	1,742	1,742	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	11.6%	7.7%	13.5%	-1.2%	2.9%	30.1%	26.1%		
Total	2,647	2,940	2,903	3,065	3,141	3,067	3,708	3,136	3,096	3,520	3,342	3,227	37,792	37,792	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.5%	24.0%	25.9%	22.1%	20.8%	27.2%	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
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	28	33	25	23	28	46	36	32	355	355	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	28.9%	35.2%	35.3%	36.1%	32.7%	32.7%	23.4%		
Commercial Property Rental	172	201	194	204	201	206	189	171	165	205	180	189	2,277	2,277	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	3.6%	9.3%	2.9%	5.2%	2.9%	17.9%	16.5%		
Construction Contracting	185	178	193	225	212	221	292	227	254	253	265	263	2,768	2,768	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	27.1%	41.5%	47.8%	53.1%	37.3%	63.9%	26.7%		
Hotel/Motel Lodging	30	32	32	42	65	61	53	70	97	104	76	57	719	719	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.2%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	3	3	5	5	5	4	8	7	8	7	7	5	67	67	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	117.7%	90.3%	141.7%	110.5%	102.9%	110.8%	35.1%		
Publishing	0	0	0	0	0	0	2	1	1	0	1	3	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	-10.6%	53.4%	429.6%	97.9%	376.4%	5.2%	39.3%		
Rentals of Personal Property	90	108	112	127	155	126	115	125	107	139	128	116	1,448	1,448	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	5.4%	21.8%	12.4%	-3.8%	4.8%	5.4%	16.5%		
Residential Property Rental	1	1	6	2	2	1	(3)	(2)	(2)	(2)	(2)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-102.2%	-111.7%	-124.1%	-116.4%	-106.3%	-125.3%	-100.0%		
Restaurant and Bars	183	195	201	222	229	231	240	232	247	277	258	244	2,759	2,759	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	25.8%	25.5%	25.8%	25.4%	27.0%	24.5%	23.7%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,084	1,416	1,144	1,063	1,216	1,191	1,153	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	24.6%	25.8%	27.9%	25.7%	25.6%	25.7%	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%	127.3%	28.8%	-27.2%	-32.5%	-68.2%	-26.0%	-66.4%	-75.2%	14.4%		
Use Tax	107	91	85	91	103	78	135	94	97	102	89	90	1,162	1,162	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.8%	-7.9%	11.6%	7.7%	13.5%	-1.2%	2.9%	30.1%	26.1%		
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,472	2,091	2,064	2,347	2,228	2,154	25,198	25,198	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.5%	24.0%	25.9%	22.1%	20.8%	27.2%	17.2%		

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

NEIGHBORHOOD PROTECTION SALES TAX BY MONTH
(In Thousands)
(6+6)

	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	5,236	19.2%	5,236	19.2%	0	NA
December	4,500	5,211	5,113	13.6%	5,113	13.6%	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	\$29,607	NA	\$29,607	-44.9%	\$0	NA
Year End Adjustment	(336)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$29,607	NA	\$29,607	-44.6%	\$0	NA

^{1/}FY 2025-26 Budget includes the 0.5 percentage point increase in the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$29,607
YTD Budget:	29,593
Dollars Over/Under:	\$14
Percent Over/Under:	0.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$29,607
YTD Prior Year Actual:	26,358
Dollars Over/Under:	\$3,249
Percent Over/Under:	12.3%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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%	17.9%	54.1%	28.9%	35.2%	35.3%	36.1%	32.7%	32.7%	23.4%			
Commercial Property Rental	22	25	24	25	25	26	24	21	21	26	22	24	285	285	16.5%	
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	3.6%	9.3%	2.9%	5.2%	2.9%	17.9%	16.5%			
Construction Contracting	23	22	24	28	26	28	37	28	32	32	33	33	346	346	26.5%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	27.1%	41.5%	47.8%	53.1%	37.3%	63.9%	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%	23.6%	29.0%	37.2%	45.1%	44.5%	38.0%	42.0%	42.8%	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%	-29.0%	8.5%	117.7%	90.3%	141.7%	110.5%	102.9%	110.8%	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%	38.7%	163.5%	-10.6%	53.4%	429.6%	97.9%	376.4%	5.2%	39.3%			
Rentals of Personal Property	11	14	14	16	19	16	14	16	13	17	16	15	181	181	16.5%	
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	5.4%	21.8%	12.4%	-3.8%	4.8%	5.4%	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%	-98.3%	-99.4%	-102.2%	-111.7%	-124.1%	-116.4%	-106.3%	-125.3%	-100.0%			
Restaurant and Bars	23	24	25	28	29	29	30	29	31	35	32	30	345	345	23.7%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	25.8%	25.5%	25.8%	25.4%	27.0%	24.5%	23.7%			
Retail Sales	121	142	135	137	137	136	177	143	133	152	149	143	1,705	1,705	22.7%	
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	24.6%	25.8%	27.9%	25.7%	25.6%	25.7%	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%	127.3%	28.8%	-27.2%	-32.5%	-68.2%	-26.0%	-66.4%	-75.2%	14.4%			
Use Tax	13	11	11	11	13	10	17	12	12	13	11	11	145	145	26.1%	
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.7%	-7.9%	11.6%	7.7%	13.5%	-1.2%	2.9%	30.1%	26.1%			
Total	221	245	242	256	262	256	309	262	258	293	279	268	3,151	3,151	17.2%	
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.5%	24.0%	25.9%	22.1%	20.8%	27.2%	17.2%			
													GASB	51	51	98.1%
													Total	3,202	3,202	19.9%

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	18	21	16	14	17	29	22	20	222	222	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	28.9%	35.2%	35.3%	36.1%	32.7%	32.7%	23.4%		
Commercial Property Rental	108	126	121	127	125	129	118	107	103	128	112	119	1,423	1,423	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	3.6%	9.3%	2.9%	5.2%	2.9%	17.9%	16.5%		
Construction Contracting	115	111	120	141	132	138	183	142	159	158	166	164	1,729	1,729	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	27.1%	41.5%	47.8%	53.1%	37.3%	63.9%	26.7%		
Hotel/Motel Lodging	19	20	20	26	41	38	33	44	60	65	47	36	449	449	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.2%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	2	2	3	3	3	3	5	4	5	5	4	3	42	42	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	117.7%	90.3%	141.7%	110.5%	102.9%	110.8%	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%	38.7%	163.5%	-10.6%	53.4%	429.6%	97.9%	376.4%	5.2%	39.3%		
Rentals of Personal Property	56	68	70	79	97	79	72	78	67	87	80	72	905	905	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	5.4%	21.8%	12.4%	-3.8%	4.8%	5.4%	16.5%		
Residential Property Rental	1	1	4	1	1	0	(2)	(1)	(1)	(1)	(1)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-102.2%	-111.7%	-124.1%	-116.4%	-106.3%	-125.3%	-100.0%		
Restaurant and Bars	115	122	126	139	143	144	150	145	154	173	161	152	1,724	1,724	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	25.8%	25.5%	25.8%	25.4%	27.0%	24.5%	23.7%		
Retail Sales	604	709	674	683	684	677	885	715	664	760	744	721	8,520	8,520	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	24.6%	25.8%	27.9%	25.7%	25.6%	25.7%	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%	127.3%	28.8%	-27.2%	-32.5%	-68.2%	-26.0%	-66.4%	-75.2%	14.4%		
Use Tax	67	57	53	57	64	49	84	59	61	64	56	55	726	726	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	11.6%	7.7%	13.5%	-1.2%	2.9%	30.1%	26.1%		
Total	1,103	1,225	1,209	1,277	1,309	1,278	1,545	1,307	1,290	1,466	1,392	1,344	15,745	15,745	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.5%	24.0%	25.9%	22.1%	20.8%	27.2%	17.2%		

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

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	49	58	44	39	48	80	63	60	622	622	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	28.9%	35.2%	35.3%	36.1%	32.7%	32.7%	23.4%		
Commercial Property Rental	302	352	339	356	351	361	330	298	289	359	314	334	3,985	3,985	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	3.6%	9.3%	2.9%	5.2%	2.9%	17.9%	16.5%		
Construction Contracting	323	311	337	394	370	386	512	397	445	442	464	462	4,843	4,843	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	27.1%	41.5%	47.8%	53.1%	37.3%	63.9%	26.7%		
Hotel/Motel Lodging	52	56	55	73	114	107	92	123	169	181	132	104	1,258	1,258	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.2%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	5	6	8	8	8	8	14	12	14	13	12	9	117	117	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	117.7%	90.3%	141.7%	110.5%	102.9%	110.8%	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%	38.7%	163.5%	-10.6%	53.4%	429.6%	97.9%	376.4%	5.2%	39.3%		
Rentals of Personal Property	157	190	195	2,222	271	220	201	219	186	244	223	205	2,533	2,533	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	5.4%	21.8%	12.4%	-3.8%	4.8%	5.4%	16.5%		
Residential Property Rental	1	2	11	3	4	1	(5)	(3)	(3)	(4)	(4)	(3)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-102.2%	-111.7%	-124.1%	-116.4%	-106.3%	-125.3%	-100.0%		
Restaurant and Bars	321	341	352	389	401	404	420	406	432	484	451	427	4,828	4,828	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	25.8%	25.5%	25.8%	25.4%	27.0%	24.5%	23.7%		
Retail Sales	1,691	1,985	1,888	1,914	1,915	1,897	2,478	2,001	1,860	2,128	2,085	2,018	23,860	23,860	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	24.6%	25.8%	27.9%	25.7%	25.6%	25.7%	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%	127.3%	28.8%	-27.2%	-32.5%	-68.2%	-26.0%	-66.4%	-75.2%	14.4%		
Use Tax	187	160	149	160	180	136	236	165	170	178	156	156	2,033	2,033	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	11.6%	7.7%	13.5%	-1.2%	2.9%	30.1%	26.1%		
Total	3,088	3,430	3,387	3,576	3,665	3,579	4,327	3,659	3,612	4,106	3,899	3,766	44,094	44,094	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.5%	24.0%	25.9%	22.1%	20.8%	27.2%	17.2%		

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

CAPITAL CONSTRUCTION SALES TAX BY MONTH
(In Thousands)
(6+6)

	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	508	-0.2%	508	-0.2%	0	NA
December	513	550	521	1.6%	521	1.6%	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	\$3,160	NA	\$3,160	-51.6%	\$0	NA
Year End Adjustment	(105)	50	0	NA	0	NA	0	NA
TOTAL:	\$6,427	\$6,920	\$3,160	NA	\$3,160	-50.8%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$3,160
YTD Budget:	3,401
Dollars Over/Under:	(\$241)
Percent Over/Under:	-7.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$3,160
YTD Prior Year Actual:	3,410
Dollars Over/Under:	(\$250)
Percent Over/Under:	-7.3%

PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH
(In Thousands)
(6+6)

	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)	-213.9%	\$0	NA
August ^{1/}	3,849	2,373	(716)	-118.6%	(716)	-118.6%	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	3,171	-5.9%	3,171	-5.9%	0	NA
December	2,413	2,422	2,434	0.9%	2,434	0.9%	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	\$20,303	NA	\$20,303	-41.8%	\$0	NA
Year End Adjustment	313	42	0	NA	0	NA	0	NA
TOTAL:	\$35,216	\$35,310	\$20,303	NA	\$20,303	-42.3%	\$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:	\$20,303
YTD Budget:	17,383
Dollars Over/Under:	\$2,920
Percent Over/Under:	16.8%

Actual vs. Prior Year

YTD Actual Revenue:	\$20,303
YTD Prior Year Actual:	20,553
Dollars Over/Under:	(\$250)
Percent Over/Under:	-1.2%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	1,205	925	1,477	835	880	756	849	890	13,402	13,402	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	0.9%	84.5%	-15.1%	-5.5%	-7.7%	-9.6%	-9.2%	1.0%		
Total	(1,338)	(272)	2,005	5,190	1,205	925	1,477	835	880	756	849	890	13,402	13,402	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	0.9%	84.5%	-15.1%	-5.5%	-7.7%	-9.6%	-9.2%	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
(6+6)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	(Est)	(Est)	(Act/Est)	Budget	from PY
															Actuals
Other Utilities ^{1/}	(2,183)	(444)	3,271	8,468	1,966	1,509	2,410	1,362	1,436	1,233	1,385	1,453	21,866	21,866	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	0.9%	84.5%	-15.1%	-5.5%	-7.7%	-9.6%	-9.2%	1.0%		
Total	(2,183)	(444)	3,271	8,468	1,966	1,509	2,410	1,362	1,436	1,233	1,385	1,453	21,866	21,866	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	0.9%	84.5%	-15.1%	-5.5%	-7.7%	-9.6%	-9.2%	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)
(6+6)

	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	10,470	19.2%	10,470	19.2%	0	NA
December	8,999	10,413	10,225	13.6%	10,225	13.6%	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	\$59,210	NA	\$59,210	-44.9%	\$0	NA
Year End Adjustment	(669)	2,026	0	NA	0	NA	0	NA
TOTAL:	\$106,834	\$128,006	\$59,210	NA	\$59,210	-44.6%	\$0	NA

^{1/}FY 2025-26 Budget includes the 0.5 percentage point increase in the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$59,210
YTD Budget:	59,175
Dollars Over/Under:	\$35
Percent Over/Under:	0.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$59,210
YTD Prior Year Actual:	52,713
Dollars Over/Under:	\$6,497
Percent Over/Under:	12.3%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	28	33	25	23	28	46	36	32	355	355	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	28.9%	35.2%	35.3%	36.1%	32.7%	32.7%	23.4%		
Commercial Property Rental	172	201	194	204	201	206	189	171	165	205	180	189	2,277	2,277	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	3.6%	9.3%	2.9%	5.2%	2.9%	17.9%	16.5%		
Construction Contracting	185	178	193	225	212	221	292	227	254	253	265	263	2,768	2,768	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	27.1%	41.5%	47.8%	53.1%	37.3%	63.9%	26.7%		
Hotel/Motel Lodging	30	32	32	42	65	61	53	70	97	104	76	57	719	719	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.2%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	3	3	5	5	5	4	8	7	8	7	7	5	67	67	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	117.7%	90.3%	141.7%	110.5%	102.9%	110.8%	35.1%		
Publishing	0	0	0	0	0	0	2	1	1	0	1	3	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	-10.6%	53.4%	429.6%	97.9%	376.4%	5.2%	39.3%		
Rentals of Personal Property	90	108	112	127	155	126	115	125	107	139	128	116	1,448	1,448	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	5.4%	21.8%	12.4%	-3.8%	4.8%	5.4%	16.5%		
Residential Property Rental	1	1	6	2	2	1	(3)	(2)	(2)	(2)	(2)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-102.2%	-111.7%	-124.1%	-116.4%	-106.3%	-125.3%	-100.0%		
Restaurant and Bars	183	195	201	222	229	231	240	232	247	277	258	244	2,759	2,759	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	25.8%	25.5%	25.8%	25.4%	27.0%	24.5%	23.7%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,084	1,416	1,144	1,063	1,216	1,191	1,153	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	24.6%	25.8%	27.9%	25.7%	25.6%	25.7%	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%	127.3%	28.8%	-27.2%	-32.5%	-68.2%	-26.0%	-66.4%	-75.2%	14.4%		
Use Tax	107	91	85	91	103	78	135	94	97	102	89	90	1,162	1,162	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.8%	-7.9%	11.6%	7.7%	13.5%	-1.2%	2.9%	30.1%	26.1%		
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,472	2,091	2,064	2,347	2,228	2,154	25,198	25,198	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.5%	24.0%	25.9%	22.1%	20.8%	27.2%	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
(6+6)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	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	113	133	102	90	111	184	143	130	1,421	1,421	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	28.9%	35.2%	35.3%	36.1%	32.7%	32.7%	23.4%		
Commercial Property Rental	690	805	775	814	802	824	755	682	660	820	718	764	9,109	9,109	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	3.6%	9.3%	2.9%	5.2%	2.9%	17.9%	16.5%		
Construction Contracting	738	711	771	900	846	882	1,170	908	1,017	1,011	1,060	1,056	11,070	11,070	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	27.1%	41.5%	47.8%	53.1%	37.3%	63.9%	26.7%		
Hotel/Motel Lodging	119	128	126	167	260	244	211	282	387	414	302	235	2,875	2,875	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.2%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	10	14	18	18	19	18	31	27	31	29	26	27	268	268	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	117.7%	90.3%	141.7%	110.5%	102.9%	110.8%	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%	38.7%	163.5%	-10.6%	53.4%	429.6%	97.9%	376.4%	5.2%	39.3%		
Rentals of Personal Property	360	433	446	507	620	503	459	500	426	557	510	469	5,790	5,790	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	5.4%	21.8%	12.4%	-3.8%	4.8%	5.4%	16.5%		
Residential Property Rental	3	4	26	7	8	3	(13)	(8)	(8)	(8)	(8)	(6)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-102.2%	-111.7%	-124.1%	-116.4%	-106.3%	-125.3%	-100.0%		
Restaurant and Bars	734	780	805	889	917	924	960	929	988	1,107	1,031	971	11,035	11,035	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	25.8%	25.5%	25.8%	25.4%	27.0%	24.5%	23.7%		
Retail Sales	3,865	4,537	4,316	4,375	4,378	4,336	5,664	4,574	4,251	4,863	4,765	4,611	54,535	54,535	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	24.6%	25.8%	27.9%	25.7%	25.6%	25.7%	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%	127.3%	28.8%	-27.2%	-32.5%	-68.2%	-26.0%	-66.4%	-75.2%	14.4%		
Use Tax	428	365	341	365	411	311	540	377	389	407	358	354	4,646	4,646	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	11.6%	7.7%	13.5%	-1.2%	2.9%	30.1%	26.1%		
Total	7,059	7,840	7,740	8,173	8,376	8,180	9,889	8,364	8,255	9,386	8,912	8,608	100,782	100,782	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.5%	24.0%	25.9%	22.1%	20.8%	27.2%	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)

6+6

	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%	21,349	1.7%	0.7%	21,349	1.7%	0	NA
December ^{1/}	21,277	21,405	0.6%	20,171	-5.2%	-5.8%	20,171	-5.2%	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%	\$124,426	NA	NA	\$124,426	-50.9%	\$0	NA
Year end adjust. (GASB)	589	924	56.9%	0	NA	NA	0	NA	0	NA
TOTAL:	\$253,980	\$262,745	3.5%	\$124,426	NA	NA	\$124,426	-51.0%	\$0	NA

^{1/} December's negative growth reflects ADOR's lump-sum retroactive adjustments for San Tan Valley's incorporation covering September through December. Phoenix's population share, due to the incorporation, decreased from 27.52% to 27.07%.

Actual vs. Budget

YTD Actual Revenue:	\$124,426
YTD Budget:	124,770
Dollars Over/(Under):	(\$344)
Percent Over/(Under):	-0.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$124,426
YTD Prior Year Actual:	122,474
Dollars Over/(Under):	\$1,952
Percent Over/(Under):	1.6%

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

Category	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$26	\$39	\$49	\$43	\$208	\$38	\$16	\$9	\$11	\$20	\$12	\$11	\$482	18.7%
<i>% change from PY actual</i>	-40.0%	72.2%	16.0%	22.9%	234.2%	275.1%	-60.8%	-69.4%	-41.2%	-37.5%	-65.4%	-68.7%		
Mining-Oil & Gas Production	\$263	\$240	\$213	\$238	\$205	\$166	\$258	\$239	\$258	\$274	\$278	\$287	\$2,919	2.7%
<i>% change from PY actual</i>	14.9%	8.2%	-9.3%	-13.1%	-17.5%	-25.0%	1.3%	-0.3%	32.3%	20.5%	6.5%	22.6%		
Utilities	\$12,468	\$15,576	\$16,043	\$14,660	\$12,810	\$9,196	\$10,368	\$12,338	\$11,246	\$10,352	\$10,507	\$12,543	\$148,106	7.7%
<i>% change from PY actual</i>	5.5%	-3.4%	1.5%	0.1%	-0.8%	-2.6%	10.9%	21.2%	23.4%	23.7%	9.4%	23.4%		
Communications	\$1,061	\$1,025	\$975	\$1,043	\$1,013	\$894	\$1,353	\$1,255	\$1,362	\$1,626	\$1,290	\$1,386	\$14,284	11.5%
<i>% change from PY actual</i>	-16.8%	-17.3%	-25.4%	1.8%	1.5%	-8.7%	25.6%	26.8%	36.5%	71.4%	37.7%	34.0%		
Private Car & Pipelines	\$38	\$37	\$38	\$38	\$37	\$38	\$44	\$41	\$40	\$40	\$40	\$40	\$471	2.7%
<i>% change from PY actual</i>	-0.9%	0.9%	-0.2%	3.1%	-2.2%	-2.3%	14.8%	-0.1%	5.1%	5.0%	6.3%	3.0%		
Publishing	\$38	\$33	\$29	\$24	\$31	\$27	\$90	\$69	\$60	\$44	\$82	\$50	\$577	22.6%
<i>% change from PY actual</i>	-55.8%	18.8%	37.8%	-27.2%	34.1%	26.6%	-15.4%	52.3%	153.7%	65.9%	231.7%	55.7%		
Printing	\$176	\$160	\$197	\$215	\$230	\$197	\$292	\$257	\$271	\$274	\$255	\$246	\$2,770	8.4%
<i>% change from PY actual</i>	-32.2%	-28.2%	1.6%	-0.9%	-15.5%	-6.8%	41.1%	41.2%	37.6%	33.3%	20.9%	39.5%		
Restaurants & Bars	\$37,273	\$34,574	\$35,612	\$36,972	\$38,423	\$39,445	\$40,581	\$37,677	\$40,260	\$45,743	\$42,182	\$40,240	\$468,983	3.1%
<i>% change from PY actual</i>	2.9%	5.9%	6.9%	1.7%	4.1%	4.5%	2.6%	1.4%	2.1%	1.2%	5.0%	0.2%		
Amusements	\$3,674	\$3,095	\$3,233	\$3,703	\$3,967	\$4,276	\$3,907	\$2,981	\$3,295	\$6,418	\$4,232	\$3,523	\$46,305	-1.8%
<i>% change from PY actual</i>	-7.3%	-14.7%	3.9%	9.1%	1.2%	-2.9%	-0.9%	-26.5%	-7.2%	28.7%	6.3%	-16.8%		
Rentals-Personal Property	\$13,359	\$12,697	\$13,031	\$14,172	\$16,049	\$14,747	\$13,631	\$12,504	\$12,424	\$14,905	\$13,978	\$13,123	\$164,620	0.9%
<i>% change from PY actual</i>	3.6%	-0.2%	-11.3%	36.7%	20.7%	4.9%	-5.3%	-8.9%	-2.9%	-7.3%	-3.6%	-4.2%		
Contracting	\$24,030	\$21,544	\$21,360	\$22,475	\$22,025	\$19,186	\$26,386	\$22,712	\$23,205	\$25,318	\$25,016	\$26,832	\$280,088	5.7%
<i>% change from PY actual</i>	9.1%	-5.1%	-3.1%	-4.1%	-8.8%	-7.2%	6.8%	12.5%	18.2%	16.0%	12.9%	24.4%		
Retail	\$204,050	\$200,453	\$195,700	\$194,581	\$199,835	\$209,043	\$266,993	\$207,820	\$201,808	\$231,843	\$219,285	\$219,415	\$2,550,825	6.1%
<i>% change from PY actual</i>	6.2%	6.9%	7.0%	0.8%	2.9%	1.7%	6.7%	7.8%	9.9%	7.7%	7.9%	8.2%		
Severance - Mining	\$2,162	\$2,522	\$1,704	\$1,417	\$1,478	\$2,690	\$846	\$835	\$490	\$770	\$809	\$855	\$16,579	7.5%
<i>% change from PY actual</i>	53.9%	114.0%	63.5%	58.7%	-9.6%	294.0%	-45.4%	-4.3%	-56.5%	-48.3%	-51.7%	-54.4%		
Bed Tax - Hotel/Motel	\$9,563	\$8,584	\$8,313	\$10,192	\$14,002	\$12,962	\$12,357	\$14,925	\$18,734	\$21,383	\$16,550	\$13,530	\$161,096	4.6%
<i>% change from PY actual</i>	-7.5%	-2.4%	-6.0%	-5.7%	-1.4%	-0.7%	5.5%	9.8%	12.1%	11.0%	11.7%	14.8%		
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	\$310,315	\$312,905	\$377,121	\$313,663	\$313,464	\$359,010	\$334,517	\$332,080	\$3,858,104	5.4%
Cities Share (25%)	\$77,045	\$75,145	\$74,124	\$74,943	\$77,579	\$78,226	\$94,280	\$78,416	\$78,366	\$89,753	\$83,629	\$83,020	\$964,526	5.4%
Phoenix Population Percentage ^{1/}	27.52%	27.52%	27.52%	27.52%	27.52%	27.07%	27.07%	27.07%	27.07%	27.07%	27.07%	27.07%		
Phoenix TOTAL	\$21,202	\$20,680	\$20,399	\$20,624	\$21,349	\$20,171	\$25,526	\$21,231	\$21,217	\$24,300	\$22,642	\$22,478	\$261,821	3.3%

^{1/} ADOR completed a lump-sum adjustment in December for San Tan Valley's incorporation, covering September through December. Phoenix's population share, due to the incorporation, decreased from 27.52% to 27.07%.

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

STATE SALES TAX CATEGORY ANALYSIS
STATEWIDE COLLECTIONS
(000's)
6+6

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$10	\$28	\$28	\$38	\$28	100%+	\$10	35.7%
Mining-Oil & Gas Production	221	226	226	166	(55)	-25.0%	(60)	-26.6%
Utilities	9,444	9,530	9,530	9,196	(248)	-2.6%	(334)	-3.5%
Communications	979	1,111	1,111	894	(85)	-8.7%	(217)	-19.5%
Private Car & Pipelines	39	38	38	38	(1)	-2.3%	(0)	-0.1%
Publishing	21	31	31	27	6	26.6%	(4)	-13.3%
Printing	211	225	225	197	(14)	-6.8%	(29)	-12.7%
Restaurants & Bars	37,750	37,202	37,202	39,445	1,695	4.5%	2,243	6.0%
Amusements	4,403	3,938	3,938	4,276	(127)	-2.9%	338	8.6%
Rentals-Personal Property	14,060	16,857	16,857	14,747	687	4.9%	(2,110)	-12.5%
Contracting	20,665	18,646	18,646	19,186	(1,479)	-7.2%	540	2.9%
Retail	205,622	206,845	206,845	209,043	3,421	1.7%	2,198	1.1%
Severance - Mining	683	1,333	1,333	2,690	2,007	100%+	1,357	100%+
Bed Tax - Hotel/Motel	13,055	13,011	13,011	12,962	(93)	-0.7%	(48)	-0.4%
DISTRIBUTION BASE TOTAL	\$307,165	\$309,021	\$309,021	\$312,905	\$5,740	1.9%	\$3,884	1.3%
Distribution to Cities (25% of distribution base)	\$76,791	\$77,255	\$77,255	\$78,226	\$1,435	1.9%	\$971	1.3%
Phoenix Share of Distribution ^{1/} (actual is 27.07%)	\$21,277	\$21,405	\$21,405	\$20,171	(\$1,105)	-5.2%	(\$1,234)	-5.8%

^{1/} December's negative growth reflects ADOR's lump-sum retroactive adjustments for San Tan Valley's incorporation covering September through December. Phoenix's population share, due to the incorporation, decreased from 27.52% to 27.07%.

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

6+6

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%	77.8%	87.1%	---	---	---	---	---	---	18.7%	
Mining-Oil & Gas Production	14.9%	11.6%	4.5%	-0.6%	-4.0%	-7.3%	---	---	---	---	---	---	2.7%	
Utilities	5.5%	0.4%	0.8%	0.6%	0.3%	0.0%	---	---	---	---	---	---	7.7%	
Communications	-16.8%	-17.0%	-19.9%	-15.3%	-12.4%	-11.9%	---	---	---	---	---	---	11.5%	
Private Car & Pipelines	-0.9%	0.0%	-0.1%	0.7%	0.1%	-0.3%	---	---	---	---	---	---	2.7%	
Publishing	-55.8%	-37.4%	-25.7%	-26.0%	-18.7%	-14.1%	---	---	---	---	---	---	22.6%	
Printing	-32.2%	-30.4%	-21.2%	-16.3%	-16.1%	-14.6%	---	---	---	---	---	---	8.4%	
Restaurants & Bars	2.9%	4.3%	5.2%	4.3%	4.2%	4.3%	---	---	---	---	---	---	3.1%	
Amusements	-7.3%	-10.8%	-6.5%	-2.8%	-1.9%	-2.1%	---	---	---	---	---	---	-1.8%	
Rentals-Personal Property	3.6%	1.7%	-3.0%	5.1%	8.3%	7.7%	---	---	---	---	---	---	0.9%	
Contracting	9.1%	1.9%	0.2%	-0.9%	-2.6%	-3.3%	---	---	---	---	---	---	5.7%	
Retail	6.2%	6.5%	6.7%	5.2%	4.7%	4.2%	---	---	---	---	---	---	2.9%	
Severance - Mining	53.9%	81.3%	76.2%	72.7%	50.9%	75.1%	---	---	---	---	---	---	7.5%	
Bed Tax - Hotel/Motel	-7.5%	-5.2%	-5.4%	-5.5%	-4.4%	-3.7%	---	---	---	---	---	---	4.6%	
Subtotal (State)	5.3%	5.0%	4.8%	4.1%	3.7%	3.4%	---	---	---	---	---	---	3.3%	
Cities Share (25%)	5.3%	5.0%	4.8%	4.1%	3.7%	3.4%	---							
TOTAL (Phoenix Share)	4.5%	4.3%	4.1%	3.4%	3.0%	1.6%	---	---	---	---	---	---	3.3%	
													GASB (Y/E Adj)	56.9%
													TOTAL (Year End)	<u>3.5%</u>

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

Recreational (Non-Medical) MJ Retail Sales Taxes	Current Fiscal Year												Prior Fiscal Year		
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2025-26	Fiscal YTD FY 2024-25	Total FY 2024-25
City Sales Tax Collection from Recreational MJ Retail Sales	504	533	378	487	612	565	-	-	-	-	-	-	3,081	2,855	5,944
State-Shared Sales Tax Collection from MJ Retail Sales	127	107	108	110	121	120	-	-	-	-	-	-	693	728	1,506
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	5,623	-	-	-	-	-	-	5,623	5,908	12,277
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	NA	NA	NA	1,749	-	-	-	-	-	-	1,749	1,847	3,834
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	631	640	486	597	733	8,058	-	-	-	-	-	-	11,146	11,337	23,562

Recreational MJ Sales Taxes Earmarked for Public Safety Pension ^{3/}	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
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.5% of 2.8% tax rate)	263	278	197	254	319	295	-	-	-	-	-	-	1,607	1,489	3,101
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	5,623	-	-	-	-	-	-	5,623	5,908	12,277
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	263	278	197	254	319	5,918	-	-	-	-	-	-	7,230	7,397	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.

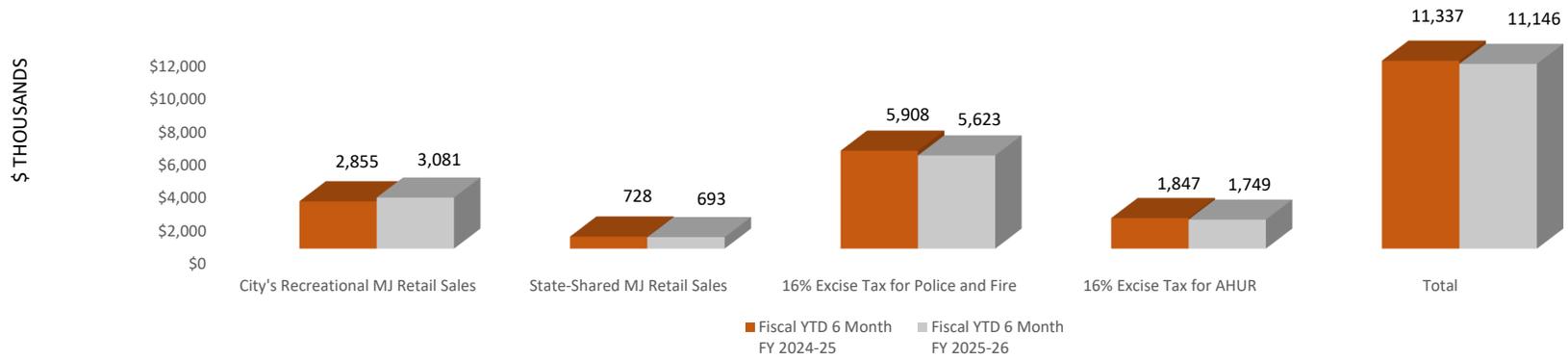
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 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 December 2025 (June - November 2025 Activity)
(In Thousands)**

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

