



City of Phoenix

To: Mayor and City Council

Date: March 20, 2026

From: Ed Zuercher
City Manager

A blue ink signature of Ed Zuercher, the City Manager.

Subject: GENERAL FUND REVENUE REPORT – 7 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$1.10 billion in January were \$37.1 million or 3.5% higher than the 2024-25 collections of \$1.07 billion. 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 14.4% 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 9.9%, 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 19.8% over the past 12 months. The state also reported that January marked the sixth 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 is closely monitoring revenue collections and working on the annual 7+5 technical revenue review process to refine estimates for the current and upcoming fiscal year. Any proposed changes to estimates will be reflected in the eight-month revenue report and included in the City Manager's Proposed Trial Budget to be presented to City Council on March 24, 2026.

General Fund Sales Tax (June - December 2025 Business Activity)

In the first seven months of 2025-26, the combined GF revenue from city and state-shared sales tax was \$616.7 million, reflecting growth of 7.8% compared to 2024-25.

City Sales Tax: YTD 2025-26 collections were \$466.8 million, representing 9.9% 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 January year-over-year (YOY) growth percentages in key categories of city sales tax include:

- retail: 20.0%
- contracting: 8.4%
- restaurants & bars: 21.9%
- hotel/motel: 19.2%
- telecommunications: -6.4%
- commercial property rentals: 26.3%

State-Shared Sales Tax: YTD 2025-26 collections were \$149.9 million, or 1.8% growth compared to 2024-25.

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

- retail: 4.4%
- contracting: -3.6%
- restaurants & bars: 4.4%
- hotel/motel: -2.6%
- communications: -10.8%

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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	7 Month Actuals 2024-25	7 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%	\$ 122,301	\$ 113,006	-7.6%	\$ 222,719	\$ 9,136	4.3%
Sales Taxes ^{1/}	536,889	627,072	674,528	707,310	705,357	-0.3%	424,876	466,835	9.9%	819,157 ^{1/}	113,800	16.1%
Privilege License Fees	2,915	3,467	3,385	3,469	3,462	-0.2%	2,753	2,448	-11.1%	1,838	(1,624)	-46.9%
Other General Fund Excise Taxes	19,148	19,277	19,452	19,575	19,756	0.9%	11,716	11,427	-2.5%	19,891	135	0.7%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 561,646	\$ 593,716	5.7%	\$ 1,063,605	\$ 121,447	12.9%
Non Taxes												
Licenses & Permits	2,694	3,022	3,019	2,882	2,823	-2.0%	1,678	1,577	-6.0%	2,937	114	4.0%
Cable Communications	9,424	8,982	7,979	7,058	6,296	-10.8%	1,566	1,747	11.6%	5,472	(824)	-13.1%
Fines & Forfeitures	9,211	8,109	7,954	8,800	8,921	1.4%	4,839	4,761	-1.6%	8,525	(396)	-4.4%
Court Default Fee	1,288	880	885	892	1,027	15.1%	488	438	-10.2%	1,005	(22)	-2.1%
Parks & Libraries	3,790	5,576	6,713	8,824	10,507	19.1%	5,457	5,226	-4.2%	9,078	(1,429)	-13.6%
Planning	1,723	1,904	1,690	1,865	1,811	-2.9%	944	1,162	23.1%	1,836	25	1.4%
Police	12,637	13,841	13,843	17,277	18,199	5.3%	10,173	10,033	-1.4%	17,177	(1,022)	-5.6%
Street Transportation	5,881	4,526	5,375	12,375	6,137	-50.4%	4,625	5,151	11.4%	8,343	2,206	35.9%
Emergency Transportation	34,092	46,481	54,832	62,213	76,410	22.8%	29,555	42,476	43.7%	66,974	(9,436)	-12.3%
Hazardous Materials Inspection Fee	1,464	1,299	1,584	1,524	1,431	-6.1%	476	789	65.8%	1,500	69	4.8%
Other Service Charges	15,026	15,882	37,848	52,491	53,100	1.2%	32,547	30,377	-6.7%	44,229	(8,871)	-16.7%
All Others	19,464	21,292	22,177	23,370	24,396	4.4%	11,413	15,010	31.5%	24,230	(166)	-0.7%
Subtotal ^{2/}	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 103,761	\$ 118,747	14.4% ^{2/}	\$ 191,304	\$ (19,753)	-9.4%
State Shared Revenues												
Sales Tax	201,292	229,901	241,813	249,504	253,980	1.8%	147,205	149,885	1.8%	262,745	8,765	3.5%
Income Tax	240,237	213,294	308,183	435,754	351,016	-19.4%	204,759	190,241	-7.1%	328,334	(22,682)	-6.5%
Vehicle License Tax	79,768	78,695	80,593	83,823	87,754	4.7%	49,015	50,868	3.8%	90,871	3,117	3.6%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 400,979	\$ 390,994	-2.5%	\$ 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%	\$ 1,066,386	\$ 1,103,458	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%	\$ 1,066,386	\$ 1,103,458	3.5%	\$ 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 effective July 1, 2025.

^{2/} The 14.4% 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 seven months.

Change from Prior Year

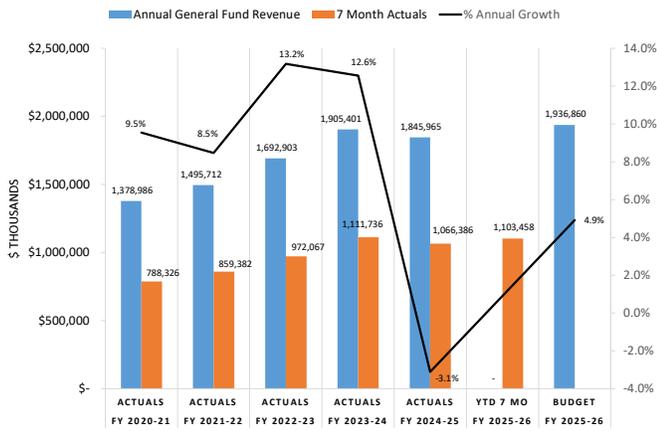
24-25 7 Month Actual Revenue:	\$ 1,066,386
25-26 7 Month Actual Revenue:	\$ 1,103,458
Dollars Over/Under Prior Year:	\$ 37,072
Percent Over/Under Prior Year:	3.5%

% Change from Prior Year and Budget

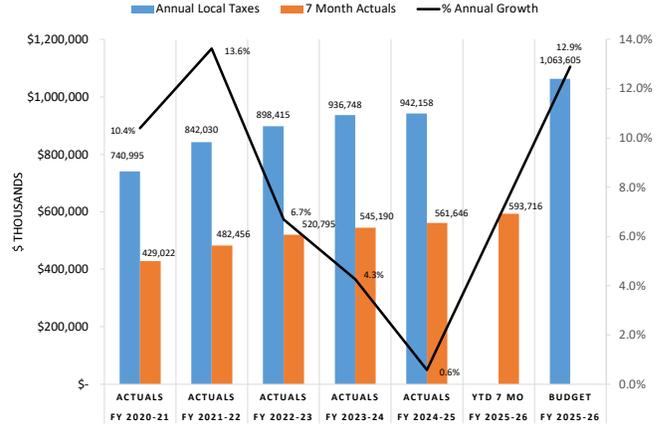
25-26 % Change from Prior Year Actual:	3.5%
25-26 Budget % Change from Prior Year Actual:	4.9%

General Fund Revenue

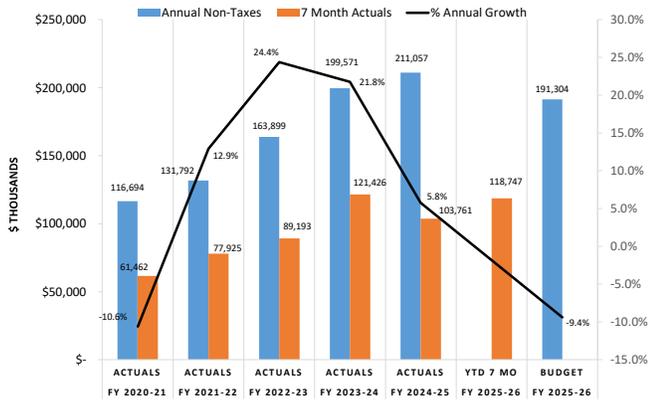
TOTAL GENERAL FUND REVENUE



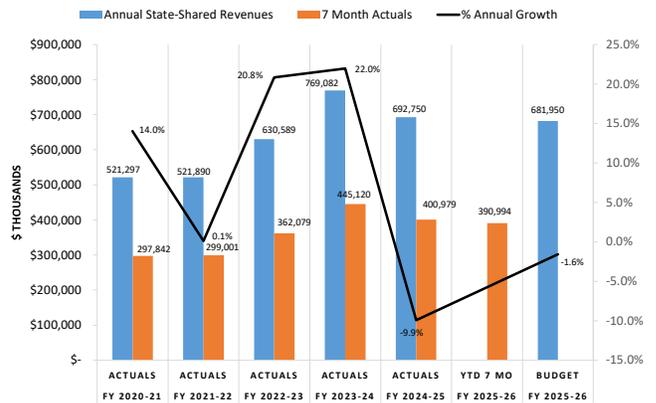
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at seven months of \$1.10 billion, 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 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 \$1.07 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 14.4% 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 seven 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 1.8%. 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 3.8% in January 2026.

GENERAL FUND SALES TAX BY MONTH
(In Thousands)
(7+5)

	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	76,113	15.3%	76,113	15.3%	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	\$466,835	NA	\$466,835	-34.0%	\$0	NA
Year End Adjustments	(2,189)	11,890	0	NA	0	NA	0	NA
TOTAL:	\$705,357	\$819,157	\$466,835	NA	\$466,835	-33.8%	\$0	NA

^{1/} FY 2025-26 Budget includes the 0.5 percentage point increase in the City TPT and Use Tax rates effective 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:	\$466,835
YTD Budget:	466,685
Dollars Over/Under:	\$150
Percent Over/Under:	0.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$466,835
YTD Prior Year Actual:	424,876
Dollars Over/Under:	\$41,959
Percent Over/Under:	9.9%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	609	697	857	1,419	1,107	1,011	10,656	10,656	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	39.4%	39.4%	40.3%	36.8%	36.8%	23.4%		
Commercial Property Rental	5,597	6,473	6,206	6,513	6,407	6,596	7,527	5,169	5,000	6,212	5,442	5,786	72,928	72,928	15.0%
(% change from prior year)	10.0%	36.6%	28.5%	27.8%	21.6%	33.1%	27.4%	1.8%	-3.9%	-1.7%	-4.0%	10.1%	15.0%		
Construction Contracting	3,230	3,109	3,371	3,938	3,703	3,860	4,122	4,152	4,652	4,624	4,847	4,822	48,430	48,430	26.5%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	47.9%	54.5%	60.0%	43.5%	73.2%	26.7%		
Hotel/Motel Lodging	894	956	945	1,252	1,949	1,830	1,581	2,114	2,901	3,108	2,268	1,768	21,566	21,566	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	46	60	81	81	84	78	70	130	152	142	128	122	1,174	1,174	35.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	110.8%	167.7%	133.2%	124.8%	133.5%	35.1%		
Other Utilities ¹¹	15,331	16,100	5,966	2,578	10,886	6,992	6,657	8,980	7,334	7,072	7,394	8,110	103,400	103,400	2.4%
(% change from prior year)	48.1%	26.0%	-47.6%	-76.1%	20.0%	4.1%	46.7%	4.4%	16.7%	17.7%	10.3%	4.2%	2.4%		
Penalty & Interest	424	416	329	308	285	374	291	334	438	338	339	247	4,123	4,123	7.6%
(% change from prior year)	38.6%	35.2%	16.8%	3.5%	-9.6%	15.7%	-5.0%	-2.3%	52.9%	-14.0%	-25.5%	14.3%	7.6%		
Publishing	6	6	5	5	4	5	71	6	7	2	12	3	132	132	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-20.0%	176.3%	3.3%	148.5%	-45.1%	39.3%		
Rentals of Personal Property	2,699	3,249	3,349	3,806	4,649	3,775	4,405	3,552	3,030	3,963	3,627	3,323	43,427	43,427	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	15.4%	6.6%	-8.8%	-0.6%	-0.0%	16.5%		
Residential Property Rental	25	31	195	51	62	21	20	(79)	(79)	(85)	(85)	(77)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-116.3%	-133.5%	-122.8%	-108.7%	-135.1%	-100.0%		
Restaurant and Bars	3,209	3,414	3,521	3,888	4,011	4,042	4,134	4,076	4,334	4,856	4,524	4,271	48,280	48,280	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	25.9%	26.2%	25.8%	27.3%	24.9%	23.7%		
Retail Sales	28,989	34,025	32,369	32,812	32,833	32,523	41,823	34,439	32,002	36,614	35,877	34,712	409,018	409,018	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	26.3%	28.4%	26.1%	26.1%	26.1%	22.7%		
Telecommunication and Cable TV	745	714	664	753	686	704	705	812	853	998	768	873	9,275	9,275	5.2%
(% change from prior year)	-11.1%	-12.7%	-20.4%	2.7%	-0.2%	1.7%	-0.9%	20.5%	19.3%	30.7%	19.3%	23.2%	5.2%		
Transportation	2	1	1	1	1	2	5	(1)	(1)	(1)	0	0	10	10	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	-248.0%	-169.7%	-262.3%	-173.6%	-154.4%	14.4%		
Use Tax	3,214	2,735	2,555	2,739	3,085	2,333	4,092	2,820	2,906	3,046	2,674	2,650	34,849	34,849	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	7.4%	13.2%	-1.5%	2.6%	29.7%	26.1%		
Total	65,231	71,758	60,419	59,690	69,493	64,131	76,113	67,202	64,388	72,308	68,922	67,612	807,267	807,267	14.1%
(% change from prior year) ²²	5.0%	17.5%	2.1%	-1.3%	19.7%	10.6%	15.3%	19.5%	23.4%	19.7%	17.7%	22.3%	14.1%		

¹¹ 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.

²² 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 CATEGORY ANALYSIS
January 2026

Category	2024-25 Actual	% Change			Actual/Actual		Actual/Budget	
		Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$591	\$764	\$764	\$609	\$18	3.0%	(\$155)	-20.3%
Commercial Property Rental	5,909	6,449	6,449	7,527	1,618	27.4%	1,078	16.7%
Construction Contracting	4,025	4,680	4,680	4,122	97	2.4%	(558)	-11.9%
Hotel/Motel Lodging	1,154	1,540	1,540	1,581	427	37.0%	41	2.7%
Job Printing	62	96	96	70	8	12.9%	(26)	-27.1%
Other Utilities	4,538	4,296	4,296	6,657	2,119	46.7%	2,361	55.0%
Penalty & Interest	306	338	338	291	(15)	-4.9%	(47)	-13.9%
Publishing	49	25	25	71	22	44.9%	46	184.0%
Rentals of Personal Property	3,269	3,512	3,512	4,405	1,136	34.8%	893	25.4%
Residential Property Rentals	4,365	0	0	20	(4,345)	-99.5%	20	100.0%
Restaurants & Bars	3,337	4,194	4,194	4,134	797	23.9%	(60)	-1.4%
Retail Sales	34,091	41,882	41,882	41,823	7,732	22.7%	(59)	-0.1%
Telecommunication and Cable TV	711	793	793	705	(6)	-0.8%	(88)	-11.1%
Transportation	0	0	0	5	5	NA	5	100.0%
Use	3,626	4,367	4,367	4,092	466	12.9%	(275)	-6.3%
TOTAL	\$66,033	\$72,936	\$72,936	\$76,113	\$10,080	15.3%	\$3,177	4.4%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS
 CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
 2025-26 ACTUALS COMPARED TO 2024-25
 (7+5)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget
Amusements	30.8%	-0.7%	1.5%	3.5%	6.3%	13.3%	12.1%	---	---	---	---	---	23.4%
Commercial Property Rental	10.0%	22.9%	24.7%	25.5%	24.7%	26.1%	26.3%	---	---	---	---	---	15.0%
Construction Contracting	-16.3%	-6.6%	-3.6%	4.7%	3.1%	9.7%	8.4%	---	---	---	---	---	26.5%
Hotel/Motel Lodging	-5.8%	3.4%	6.4%	8.1%	12.7%	16.1%	19.2%	---	---	---	---	---	31.2%
Job Printing	-54.5%	-44.2%	-26.7%	-18.0%	-20.9%	-16.8%	-13.6%	---	---	---	---	---	35.0%
Other Utilities	48.1%	35.9%	8.3%	-11.8%	-6.5%	-5.3%	-1.7%	---	---	---	---	---	2.4%
Penalty & Interest	38.6%	37.0%	30.6%	23.9%	16.9%	16.7%	13.6%	---	---	---	---	---	7.6%
Publishing	-25.0%	-9.1%	11.8%	14.6%	17.1%	28.1%	39.3%	---	---	---	---	---	39.3%
Rentals of Personal Property	-2.0%	10.2%	16.1%	22.9%	29.2%	28.3%	29.4%	---	---	---	---	---	16.5%
Residential Property Rentals	-99.4%	-99.3%	-97.7%	-98.0%	-98.0%	-98.3%	-98.5%	---	---	---	---	---	-100.0%
Restaurants & Bars	3.7%	14.2%	18.3%	19.6%	20.5%	21.5%	21.9%	---	---	---	---	---	23.7%
Retail Sales	5.5%	16.6%	19.5%	20.0%	20.2%	19.4%	20.0%	---	---	---	---	---	22.7%
Telecommunication and Cable TV	-11.2%	-11.9%	-14.7%	-10.8%	-8.9%	-7.3%	-6.4%	---	---	---	---	---	5.2%
Transportation	100.0%	100.0%	300.0%	150.0%	100.0%	100.0%	225.0%	---	---	---	---	---	14.4%
Use Tax	23.6%	19.6%	17.8%	22.3%	67.7%	50.4%	41.1%	---	---	---	---	---	26.1%
TOTAL	5.0%	11.2%	8.3%	5.9%	8.5%	8.9%	9.9%	---	---	---	---	---	14.1%

CONVENTION CENTER SALES TAX BY MONTH
(In Thousands)
(7+5)

	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	8,346	9.3%	8,346	9.3%	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	\$51,452	NA	\$51,452	-39.7%	\$0	NA
Year End Adjustment	(321)	1,498	0	NA	0	NA	0	NA
TOTAL:	\$85,052	\$103,475	\$51,452	NA	\$51,452	-39.5%	\$0	NA

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

Actual vs. Budget

YTD Actual Revenue:	\$51,452
YTD Budget:	54,676
Dollars Over/Under:	(\$3,224)
Percent Over/Under:	-5.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$51,452
YTD Prior Year Actual:	47,331
Dollars Over/Under:	\$4,121
Percent Over/Under:	8.7%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	216	241	276	370	275	196	2,645	2,645	0.0%	
(% change from prior year)	-2.2%	-24.9%	-13.8%	-33.6%	-51.4%	-25.5%	-48.6%	82.4%	94.5%	73.7%	66.7%	253.4%	0.0%			
Construction Contracting	2,307	2,221	2,408	2,813	2,645	2,757	2,945	2,966	3,323	3,303	3,462	3,443	34,593	34,593	26.7%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	47.9%	54.5%	60.0%	43.5%	73.2%	26.7%			
Hotel/Motel Lodging	1,443	1,279	1,258	1,687	2,626	2,482	2,128	2,854	3,916	4,196	3,061	2,383	29,313	29,313	9.2%	
(% change from prior year)	-6.5%	-6.0%	-7.7%	-7.4%	1.5%	6.9%	13.4%	19.6%	18.7%	14.5%	17.4%	17.7%	9.2%			
Job Printing	33	43	58	58	60	56	50	93	109	101	92	86	839	839	35.1%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	110.8%	167.7%	133.2%	124.8%	133.5%	35.1%			
Publishing	4	4	4	4	3	3	51	4	5	1	8	3	94	94	39.3%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-20.0%	176.3%	3.3%	148.5%	-45.1%	39.3%			
Restaurant and Bars	2,292	2,438	2,515	2,777	2,865	2,887	2,953	2,911	3,095	3,469	3,232	3,052	34,486	34,486	23.7%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	25.9%	26.2%	25.8%	27.3%	24.9%	23.7%			
Transportation	1	1	1	1	1	1	4	0	0	(1)	0	(2)	7	7	14.4%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	-248.0%	-169.7%	-262.3%	-173.6%	-154.4%	14.4%			
Total	6,299	6,133	6,381	7,562	8,391	8,340	8,346	9,069	10,724	11,439	10,130	9,163	101,977	101,977	19.4%	
(% change from prior year)	-7.5%	8.6%	8.1%	15.0%	3.6%	25.4%	9.3%	31.7%	32.6%	30.8%	30.4%	39.7%	19.4%			
													GASB	1,498	1,498	566.7%
													Total	103,475	103,475	20.8%

SPORTS FACILITIES SALES TAX BY MONTH
(In Thousands)
(7+5)

	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	2,368	6.3%	2,368	6.3%	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	\$14,565	NA	\$14,565	-51.3%	\$0	NA
Year End Adjustment	81	127	0	NA	0	NA	0	NA
TOTAL:	\$29,970	\$32,810	\$14,565	-51.4%	\$14,565	-51.4%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$14,565
YTD Budget:	15,697
Dollars Over/Under:	(\$1,132)
Percent Over/Under:	-7.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$14,565
YTD Prior Year Actual:	14,783
Dollars Over/Under:	(\$218)
Percent Over/Under:	-1.5%

SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	1,064	1,427	1,958	2,098	1,531	1,191	14,656	14,656	9.2%	
(% change from prior year)	-6.5%	-6.0%	-7.7%	-7.4%	1.5%	6.9%	13.4%	19.6%	18.7%	14.5%	17.4%	17.7%	9.2%			
Short-Term Motor Vehicle Rental	1,154	819	964	1,045	1,457	1,369	1,304	1,523	1,894	2,737	2,087	1,674	18,027	18,027	9.5%	
(% change from prior year)	0.1%	-12.9%	1.2%	-6.4%	-1.3%	-3.5%	1.2%	21.4%	27.4%	16.2%	22.8%	26.9%	9.5%			
Total	1,876	1,458	1,593	1,889	2,770	2,611	2,368	2,950	3,852	4,835	3,618	2,863	32,683	32,683	9.3%	
(% change from prior year)	-2.5%	-10.0%	-2.5%	-6.8%	-0.0%	1.2%	6.3%	20.6%	22.8%	15.4%	20.5%	22.9%	9.3%			
													GASB	127	127	56.8%
													Total	32,810	32,810	6.4%

JET FUEL SALES TAX BY MONTH
(In Thousands)
(7+5)

	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	44	-34.3%	44	-34.3%	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	\$297	NA	\$297	-66.8%	\$0	NA
Year End Adjustment	1	2	0	NA	0	NA	0	NA
TOTAL:	\$895	\$886	\$297	NA	\$297	-66.8%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$297
YTD Budget:	352
Dollars Over/Under:	(\$55)
Percent Over/Under:	-15.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$297
YTD Prior Year Actual:	361
Dollars Over/Under:	(\$64)
Percent Over/Under:	-17.7%

JET FUEL SALES TAXES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	45	35	44	238	86	129	77	57	884	884	-1.1%	
(% change from prior year)	-27.5%	63.8%	-16.4%	6.5%	-16.6%	-41.1%	-35.2%	2.5%	25.4%	29.2%	1.2%	2.4%	-1.1%			
Total	49	40	36	48	45	35	44	238	86	129	77	57	884	884	-1.1%	
(% change from prior year)	-27.5%	63.8%	-16.4%	6.5%	-16.6%	-41.1%	-35.2%	2.5%	25.4%	29.2%	1.2%	2.4%	-1.1%			
													GASB	2	2	100.0%
													Total	886	886	-1.0%

TRANSPORTATION 2050 SALES TAX BY MONTH
(In Thousands)
(7+5)

	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	42,210	13.3%	42,210	13.3%	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	\$244,950	NA	\$244,950	-33.4%	\$0	NA
Year End Adjustment	(2,321)	7,808	0	NA	0	NA	0	NA
TOTAL:	\$365,494	\$439,090	\$244,950	NA	\$244,950	-33.0%	\$0	NA

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

Actual vs. Budget

YTD Actual Revenue:	\$244,950
YTD Budget:	244,420
Dollars Over/Under:	\$530
Percent Over/Under:	0.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$244,950
YTD Prior Year Actual:	217,672
Dollars Over/Under:	\$27,278
Percent Over/Under:	12.5%

TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	427	500	306	351	431	714	557	506	5,358	5,358	23.4%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	39.4%	39.4%	40.3%	36.8%	36.8%	23.4%			
Commercial Property Rental	2,598	3,034	2,924	3,071	3,025	3,109	3,548	2,442	2,363	2,935	2,571	2,731	34,351	34,351	16.5%	
(% change from prior year)	9.2%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	3.7%	-2.4%	-0.2%	-2.4%	11.9%	16.5%			
Construction Contracting	2,784	2,680	2,906	3,395	3,191	3,328	3,553	3,579	4,010	3,986	4,178	4,137	41,727	41,727	26.6%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	47.9%	54.5%	60.0%	43.5%	72.3%	26.6%			
Hotel/Motel Lodging	450	481	475	630	980	920	795	1,063	1,459	1,563	1,140	888	10,844	10,844	31.2%	
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%			
Job Printing	39	52	69	70	72	67	60	112	131	122	111	107	1,012	1,012	35.1%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	110.8%	167.7%	133.2%	124.8%	133.5%	35.1%			
Publishing	5	5	5	4	3	4	61	5	6	1	10	5	114	114	39.3%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-20.0%	176.3%	3.3%	148.5%	-45.1%	39.3%			
Rentals of Personal Property	1,357	1,634	1,684	1,914	2,338	1,898	2,215	1,786	1,524	1,993	1,824	1,670	21,837	21,837	16.5%	
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	15.4%	6.6%	-8.8%	-0.6%	-0.0%	16.5%			
Residential Property Rental	12	15	98	26	31	11	10	(40)	(40)	(43)	(43)	(37)	0	0	-100.0%	
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-116.3%	-133.5%	-122.8%	-108.7%	-135.1%	-100.0%			
Restaurant and Bars	2,766	2,942	3,035	3,352	3,457	3,485	3,563	3,513	3,736	4,186	3,900	3,682	41,617	41,617	23.7%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	25.9%	26.2%	25.8%	27.3%	24.9%	23.7%			
Retail Sales	14,022	16,572	15,663	16,031	15,983	15,886	20,349	16,726	15,542	17,782	17,424	16,857	198,837	198,837	23.1%	
(% change from prior year)	5.1%	28.8%	25.2%	22.5%	21.1%	17.3%	23.5%	26.3%	28.6%	26.4%	26.5%	26.8%	23.1%			
Transportation	1	1	1	1	1	1	4	0	0	(1)	0	(1)	8	8	14.4%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	-248.0%	-169.7%	-262.3%	-173.6%	-154.4%	14.4%			
Use Tax	1,381	1,260	1,192	1,309	1,428	1,104	1,919	1,294	1,333	1,397	1,227	1,216	16,060	16,060	26.0%	
(% change from prior year)	11.8%	17.9%	15.7%	42.8%	-441.0%	-5.7%	10.7%	5.8%	12.1%	-5.2%	3.7%	29.6%	26.0%			
Total	25,828	28,913	28,485	30,286	30,938	30,313	36,385	30,831	30,494	34,635	32,899	31,759	371,766	371,766	17.2%	
(% change from prior year)	-5.2%	15.7%	14.2%	16.7%	19.3%	14.5%	13.3%	24.0%	26.1%	22.1%	21.1%	27.8%	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
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	49	56	69	114	89	82	858	858	23.4%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	39.4%	39.4%	40.3%	36.8%	36.8%	23.4%			
Commercial Property Rental	415	486	468	492	484	498	568	391	378	470	412	437	5,499	5,499	16.5%	
(% change from prior year)	9.0%	37.6%	30.2%	29.5%	23.5%	34.8%	29.2%	3.8%	-2.3%	-0.1%	-2.3%	12.0%	16.5%			
Construction Contracting	446	429	465	543	511	533	569	573	642	638	669	662	6,680	6,680	26.6%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	47.9%	54.5%	60.0%	43.5%	72.3%	26.6%			
Hotel/Motel Lodging	72	77	76	101	157	147	127	170	234	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%	37.0%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%			
Job Printing	6	8	11	11	12	11	10	18	21	20	18	16	162	162	35.1%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	110.8%	167.7%	133.2%	124.8%	133.5%	35.1%			
Publishing	1	1	1	1	1	1	10	1	1	0	2	(2)	18	18	39.3%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-20.0%	176.3%	3.3%	148.5%	-45.1%	39.3%			
Rentals of Personal Property	217	262	270	306	374	304	355	286	244	319	292	267	3,496	3,496	16.5%	
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	15.4%	6.6%	-8.8%	-0.6%	-0.0%	16.5%			
Residential Property Rental	2	2	16	4	5	2	2	(6)	(6)	(7)	(7)	(7)	0	0	-100.0%	
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-116.2%	-133.4%	-122.7%	-108.7%	-135.0%	-100.0%			
Restaurant and Bars	443	471	486	537	553	558	570	562	598	670	624	591	6,663	6,663	23.7%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	25.9%	26.2%	25.8%	27.4%	24.9%	23.7%			
Retail Sales	2,245	2,653	2,507	2,566	2,559	2,543	3,258	2,678	2,488	2,847	2,790	2,699	31,833	31,833	23.1%	
(% change from prior year)	5.1%	28.8%	25.2%	22.5%	21.1%	17.3%	23.5%	26.3%	28.6%	26.4%	26.5%	26.8%	23.1%			
Transportation	0	0	0	0	0	0	1	0	0	0	0	0	1	1	14.4%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	-248.0%	-169.7%	-262.3%	-173.6%	-154.4%	14.4%			
Use Tax	221	202	191	210	229	177	307	207	213	224	196	194	2,571	2,571	26.0%	
(% change from prior year)	11.8%	17.9%	15.7%	42.8%	-44.1%	-6.1%	10.7%	5.8%	12.1%	-5.2%	3.7%	29.6%	26.0%			
Total	4,134	4,629	4,559	4,849	4,953	4,853	5,825	4,936	4,882	5,545	5,267	5,085	59,517	59,517	17.2%	
(% change from prior year)	-5.2%	15.7%	14.2%	16.7%	19.3%	14.5%	13.3%	24.0%	26.2%	22.1%	21.1%	27.8%	17.3%			
													GASB	1,078	1,078	436.9%
													Total	60,595	60,595	22.2%

PARKS & PRESERVES SALES TAX BY MONTH
(In Thousands)
(7+5)

	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	6,166	13.2%	6,166	13.2%	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	\$35,771	NA	\$35,771	-33.4%	\$0	NA
Year End Adjustment	(333)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$35,771	NA	\$35,771	-33.0%	\$0	NA

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

Actual vs. Budget

YTD Actual Revenue:	\$35,771
YTD Budget:	35,716
Dollars Over/Under:	\$55
Percent Over/Under:	0.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$35,771
YTD Prior Year Actual:	31,804
Dollars Over/Under:	\$3,967
Percent Over/Under:	12.5%

PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	20	23	29	47	37	34	355	355	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	39.4%	39.4%	40.3%	36.8%	36.8%	23.4%		
Commercial Property Rental	172	201	194	204	201	206	235	162	157	195	170	180	2,277	2,277	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	3.7%	-2.4%	-0.2%	-2.4%	11.9%	16.5%		
Construction Contracting	185	178	193	225	212	221	236	237	266	264	277	274	2,768	2,768	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	47.9%	54.5%	60.0%	43.5%	73.2%	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%	37.0%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	3	3	5	5	5	4	4	7	9	8	7	7	67	67	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	110.8%	167.7%	133.2%	124.8%	133.5%	35.1%		
Publishing	0	0	0	0	0	0	4	0	0	0	1	3	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-20.0%	176.3%	3.3%	148.5%	-45.1%	39.3%		
Rentals of Personal Property	90	108	112	127	155	126	147	118	101	132	121	111	1,448	1,448	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	15.4%	6.6%	-8.8%	-0.6%	-0.0%	16.5%		
Residential Property Rental	1	1	6	2	2	1	1	(3)	(3)	(3)	(3)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-116.3%	-133.5%	-122.8%	-108.7%	-135.1%	-100.0%		
Restaurant and Bars	183	195	201	222	229	231	236	233	248	278	259	244	2,759	2,759	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	25.9%	26.2%	25.8%	27.3%	24.9%	23.7%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,084	1,394	1,148	1,067	1,221	1,196	1,157	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	26.3%	28.4%	26.1%	26.1%	26.1%	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%	949.7%	-248.0%	-169.7%	-262.3%	-173.6%	-154.4%	14.4%		
Use Tax	107	91	85	91	103	78	136	94	97	102	89	89	1,162	1,162	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.8%	-7.9%	12.9%	7.4%	13.2%	-1.5%	2.6%	29.7%	26.1%		
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,467	2,091	2,067	2,347	2,230	2,154	25,198	25,198	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	24.0%	26.1%	22.1%	20.9%	27.5%	17.2%		

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

NEIGHBORHOOD PROTECTION SALES TAX BY MONTH
(In Thousands)
(7+5)

	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	6,165	13.2%	6,165	13.2%	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	\$35,772	NA	\$35,772	-33.5%	\$0	NA
Year End Adjustment	(336)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$35,772	NA	\$35,772	-33.0%	\$0	NA

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

Actual vs. Budget

YTD Actual Revenue:	\$35,772
YTD Budget:	35,721
Dollars Over/Under:	\$51
Percent Over/Under:	0.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$35,772
YTD Prior Year Actual:	31,806
Dollars Over/Under:	\$3,966
Percent Over/Under:	12.5%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	4	6	5	2	44	44	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	39.4%	39.4%	40.3%	36.8%	36.8%	23.4%		
Commercial Property Rental	22	25	24	25	25	26	29	20	20	24	21	24	285	285	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	3.7%	-2.4%	-0.2%	-2.4%	11.9%	16.5%		
Construction Contracting	23	22	24	28	26	28	29	30	33	33	35	35	346	346	26.5%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	47.9%	54.5%	60.0%	43.5%	73.2%	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%	37.0%	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%	12.4%	110.8%	167.7%	133.2%	124.8%	133.5%	35.1%		
Publishing	0	0	0	0	0	0	1	0	0	0	0	0	1	1	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-20.0%	176.3%	3.3%	148.5%	-45.1%	39.3%		
Rentals of Personal Property	11	14	14	16	19	16	18	15	13	17	15	13	181	181	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	15.4%	6.6%	-8.8%	-0.6%	-0.0%	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%	-99.5%	-116.3%	-133.5%	-122.8%	-108.7%	-135.1%	-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%	23.9%	25.9%	26.2%	25.8%	27.3%	24.9%	23.7%		
Retail Sales	121	142	135	137	137	136	174	144	133	153	150	143	1,705	1,705	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	26.3%	28.4%	26.1%	26.1%	26.1%	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%	949.7%	-248.0%	-169.7%	-262.3%	-173.6%	-154.4%	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%	12.9%	7.4%	13.2%	-1.5%	2.6%	29.7%	26.1%		
Total	221	245	242	256	262	256	308	262	258	293	279	269	3,151	3,151	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	24.0%	26.1%	22.1%	20.9%	27.5%	17.2%		
													51	51	98.1%
													3,202	3,202	19.9%

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	13	15	18	30	23	19	222	222	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	39.4%	39.4%	40.3%	36.8%	36.8%	23.4%		
Commercial Property Rental	108	126	121	127	125	129	147	101	98	122	106	113	1,423	1,423	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	3.7%	-2.4%	-0.2%	-2.4%	11.9%	16.5%		
Construction Contracting	115	111	120	141	132	138	147	148	166	165	173	173	1,729	1,729	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	47.9%	54.5%	60.0%	43.5%	73.2%	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%	37.0%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	2	2	3	3	3	3	3	5	5	5	5	3	42	42	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	110.8%	167.7%	133.2%	124.8%	133.5%	35.1%		
Publishing	0	0	0	0	0	0	3	0	0	0	0	2	5	5	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-20.0%	176.3%	3.3%	148.5%	-45.1%	39.3%		
Rentals of Personal Property	56	68	70	79	97	79	92	74	63	83	76	68	905	905	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	15.4%	6.6%	-8.8%	-0.6%	-0.0%	16.5%		
Residential Property Rental	1	1	4	1	1	0	0	(2)	(2)	(2)	(2)	0	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-116.3%	-133.5%	-122.8%	-108.7%	-135.1%	-100.0%		
Restaurant and Bars	115	122	126	139	143	144	148	146	155	173	162	151	1,724	1,724	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	25.9%	26.2%	25.8%	27.3%	24.9%	23.7%		
Retail Sales	604	709	674	683	684	677	871	717	667	763	747	724	8,520	8,520	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	26.3%	28.4%	26.1%	26.1%	26.1%	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%	949.7%	-248.0%	-169.7%	-262.3%	-173.6%	-154.4%	14.4%		
Use Tax	67	57	53	57	64	49	85	59	61	63	56	55	726	726	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-57.9%	-7.9%	12.9%	7.4%	13.2%	-1.5%	2.6%	29.7%	26.1%		
Total	1,103	1,225	1,209	1,277	1,309	1,278	1,541	1,307	1,291	1,466	1,393	1,346	15,745	15,745	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	24.0%	26.1%	22.1%	20.9%	27.5%	17.2%		

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

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	36	41	50	83	65	59	622	622	23.4%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	39.4%	39.4%	40.3%	36.8%	36.8%	23.4%			
Commercial Property Rental	302	352	339	356	351	361	412	283	274	340	298	317	3,985	3,985	16.5%	
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	3.7%	-2.4%	-0.2%	-2.4%	11.9%	16.5%			
Construction Contracting	323	311	337	394	370	386	412	415	465	462	485	483	4,843	4,843	26.7%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	47.9%	54.5%	60.0%	43.5%	73.2%	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%	37.0%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%			
Job Printing	5	6	8	8	8	8	7	13	15	14	13	12	117	117	35.1%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	110.8%	167.7%	133.2%	124.8%	133.5%	35.1%			
Publishing	1	1	1	1	0	0	7	1	1	0	1	(1)	13	13	39.3%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-20.0%	176.3%	3.3%	148.5%	-45.1%	39.3%			
Rentals of Personal Property	157	190	195	2,222	271	220	257	207	177	231	212	194	2,533	2,533	16.5%	
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	15.4%	6.6%	-8.8%	-0.6%	-0.0%	16.5%			
Residential Property Rental	1	2	11	3	4	1	1	(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%	-99.5%	-116.3%	-133.5%	-122.8%	-108.7%	-135.1%	-100.0%			
Restaurant and Bars	321	341	352	389	401	404	413	408	433	486	452	428	4,828	4,828	23.7%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	25.9%	26.2%	25.8%	27.3%	24.9%	23.7%			
Retail Sales	1,691	1,985	1,888	1,914	1,915	1,897	2,440	2,009	1,867	2,136	2,093	2,025	23,860	23,860	22.7%	
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	26.3%	28.4%	26.1%	26.1%	26.1%	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%	949.7%	-248.0%	-169.7%	-262.3%	-173.6%	-154.4%	14.4%			
Use Tax	187	160	149	160	180	136	239	164	170	178	156	154	2,033	2,033	26.1%	
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	7.4%	13.2%	-1.5%	2.6%	29.7%	26.1%			
Total	3,088	3,430	3,387	3,576	3,665	3,579	4,316	3,660	3,616	4,107	3,902	3,768	44,094	44,094	17.2%	
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	24.0%	26.1%	22.1%	20.9%	27.5%	17.2%			
													GASB	709	709	401.7%
													Total	44,803	44,803	21.7%

CAPITAL CONSTRUCTION SALES TAX BY MONTH
(In Thousands)
(7+5)

	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	522	-0.8%	522	-0.8%	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	\$3,682	NA	\$3,682	-43.6%	\$0	NA
Year End Adjustment	(105)	50	0	NA	0	NA	0	NA
TOTAL:	\$6,427	\$6,920	\$3,682	NA	\$3,682	-42.7%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$3,682
YTD Budget:	3,988
Dollars Over/Under:	(\$306)
Percent Over/Under:	-7.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$3,682
YTD Prior Year Actual:	3,936
Dollars Over/Under:	(\$254)
Percent Over/Under:	-6.5%

PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH
(In Thousands)
(7+5)

	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	2,444	16.0%	2,444	16.0%	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	\$22,747	NA	\$22,747	-34.8%	\$0	NA
Year End Adjustment	313	42	0	NA	0	NA	0	NA
TOTAL:	\$35,216	\$35,310	\$22,747	NA	\$22,747	-35.4%	\$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:	\$22,747
YTD Budget:	22,151
Dollars Over/Under:	\$596
Percent Over/Under:	2.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$22,747
YTD Prior Year Actual:	22,660
Dollars Over/Under:	\$87
Percent Over/Under:	0.4%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Other Utilities ^{1/} (% change from prior year)	(1,338) -213.9%	(272) -118.6%	2,005 34.5%	5,190 249.6%	1,205 -5.9%	925 0.9%	929 16.0%	944 -4.0%	995 6.8%	854 4.3%	960 2.2%	1,005 2.6%	13,402 1.0%	13,402	1.0%
Total (% change from prior year)	(1,338) -213.9%	(272) -118.6%	2,005 34.5%	5,190 249.6%	1,205 -5.9%	925 0.9%	929 16.0%	944 -4.0%	995 6.8%	854 4.3%	960 2.2%	1,005 2.6%	13,402 1.0%	13,402	1.0%
													GASB 16	16	-86.6%
													Total 13,418	13,418	0.1%

^{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.

PUBLIC SAFETY ENHANCEMENT - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Other Utilities ^{1/} (% change from prior year)	(2,183) -213.9%	(444) -118.6%	3,271 34.5%	8,468 249.6%	1,966 -5.9%	1,509 0.9%	1,515 16.0%	1,540 -4.0%	1,624 6.8%	1,394 4.3%	1,566 2.2%	1,640 2.6%	21,866 1.0%	21,866	1.0%
Total (% change from prior year)	(2,183) -213.9%	(444) -118.6%	3,271 34.5%	8,468 249.6%	1,966 -5.9%	1,509 0.9%	1,515 16.0%	1,540 -4.0%	1,624 6.8%	1,394 4.3%	1,566 2.2%	1,640 2.6%	21,866 1.0%	21,866	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)
(7+5)

	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	12,332	13.2%	12,332	13.2%	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	\$71,542	NA	\$71,542	-33.5%	\$0	NA
Year End Adjustment	(669)	2,026	0	NA	0	NA	0	NA
TOTAL:	\$106,834	\$128,006	\$71,542	NA	\$71,542	-33.0%	\$0	NA

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

Actual vs. Budget

YTD Actual Revenue:	\$71,542
YTD Budget:	71,430
Dollars Over/Under:	\$112
Percent Over/Under:	0.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$71,542
YTD Prior Year Actual:	63,608
Dollars Over/Under:	\$7,934
Percent Over/Under:	12.5%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	20	23	29	47	37	34	355	355	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	39.4%	39.4%	40.3%	36.8%	36.8%	23.4%		
Commercial Property Rental	172	201	194	204	201	206	235	162	157	195	170	180	2,277	2,277	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	3.7%	-2.4%	-0.2%	-2.4%	11.9%	16.5%		
Construction Contracting	185	178	193	225	212	221	236	237	266	264	277	274	2,768	2,768	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	47.9%	54.5%	60.0%	43.5%	73.2%	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%	37.0%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	3	3	5	5	5	4	4	7	9	8	7	7	67	67	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	110.8%	167.7%	133.2%	124.8%	133.5%	35.1%		
Publishing	0	0	0	0	0	0	4	0	0	0	1	3	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-20.0%	176.3%	3.3%	148.5%	-45.1%	39.3%		
Rentals of Personal Property	90	108	112	127	155	126	147	118	101	132	121	111	1,448	1,448	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	15.4%	6.6%	-8.8%	-0.6%	-0.0%	16.5%		
Residential Property Rental	1	1	6	2	2	1	1	(3)	(3)	(3)	(3)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-116.3%	-133.5%	-122.8%	-108.7%	-135.1%	-100.0%		
Restaurant and Bars	183	195	201	222	229	231	236	233	248	278	259	244	2,759	2,759	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	25.9%	26.2%	25.8%	27.3%	24.9%	23.7%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,084	1,394	1,148	1,067	1,221	1,196	1,157	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	26.3%	28.4%	26.1%	26.1%	26.1%	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%	949.7%	-248.0%	-169.7%	-262.3%	-173.6%	-154.4%	14.4%		
Use Tax	107	91	85	91	103	78	136	94	97	102	89	89	1,162	1,162	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.8%	-7.9%	12.9%	7.4%	13.2%	-1.5%	2.6%	29.7%	26.1%		
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,467	2,091	2,067	2,347	2,230	2,154	25,198	25,198	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	24.0%	26.1%	22.1%	20.9%	27.5%	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
(7+5)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	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	81	93	114	189	148	135	1,421	1,421	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	39.4%	39.4%	40.3%	36.8%	36.8%	23.4%		
Commercial Property Rental	690	805	775	814	802	824	941	647	626	778	682	725	9,109	9,109	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	3.7%	-2.4%	-0.2%	-2.4%	11.9%	16.5%		
Construction Contracting	738	711	771	900	846	882	942	949	1,063	1,057	1,108	1,103	11,070	11,070	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	47.9%	54.5%	60.0%	43.5%	73.2%	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%	37.0%	45.1%	44.5%	38.0%	42.0%	42.8%	31.2%		
Job Printing	10	14	18	18	19	18	16	30	35	32	29	29	268	268	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	110.8%	167.7%	133.2%	124.8%	133.5%	35.1%		
Publishing	1	1	1	1	1	1	16	1	2	0	3	2	30	30	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-20.0%	176.3%	3.3%	148.5%	-45.1%	39.3%		
Rentals of Personal Property	360	433	446	507	620	503	587	474	404	528	484	444	5,790	5,790	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	15.4%	6.6%	-8.8%	-0.6%	-0.0%	16.5%		
Residential Property Rental	3	4	26	7	8	3	3	(11)	(11)	(11)	(11)	(10)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-116.3%	-133.5%	-122.8%	-108.7%	-135.1%	-100.0%		
Restaurant and Bars	734	780	805	889	917	924	945	932	991	1,110	1,034	974	11,035	11,035	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	25.9%	26.2%	25.8%	27.3%	24.9%	23.7%		
Retail Sales	3,865	4,537	4,316	4,375	4,378	4,336	5,576	4,592	4,267	4,882	4,784	4,627	54,535	54,535	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	26.3%	28.4%	26.1%	26.1%	26.1%	22.7%		
Transportation	0	0	0	0	0	0	1	0	0	0	0	1	2	2	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	-248.0%	-169.7%	-262.3%	-173.6%	-154.4%	14.4%		
Use Tax	428	365	341	365	411	311	546	376	387	406	357	353	4,646	4,646	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	7.4%	13.2%	-1.5%	2.6%	29.7%	26.1%		
Total	7,059	7,840	7,740	8,173	8,376	8,180	9,865	8,365	8,265	9,386	8,918	8,615	100,782	100,782	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	24.0%	26.1%	22.1%	20.9%	27.5%	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)
7+5

	2024-25	2025-26	% Change	2025-26	% Change	% Change	2025-26	% Change	2026-27	% Change
	Actual	Budget	from PY Actual	Actual	from PY Actual	from CY Budget	Estimate	from PY Actual	Proposed Budget	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 ¹¹	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%	25,459	2.9%	1.0%	25,459	2.9%	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%	\$149,885	NA	NA	\$149,885	-40.8%	\$0	NA
Year end adjust. (GASB)	589	924	56.9%	0	NA	NA	0	NA	0	NA
TOTAL:	\$253,980	\$262,745	3.5%	\$149,885	NA	NA	\$149,885	-41.0%	\$0	NA

¹¹ 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:	\$149,885
YTD Budget:	149,982
Dollars Over/(Under):	(\$97)
Percent Over/(Under):	-0.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$149,885
YTD Prior Year Actual:	147,205
Dollars Over/(Under):	\$2,680
Percent Over/(Under):	1.8%

**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 (Act)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$26	\$39	\$49	\$43	\$208	\$38	\$54	\$4	\$4	\$8	\$5	\$5	\$482	18.7%
% change from PY actual	-40.0%	72.2%	16.0%	22.9%	234.2%	275.1%	34.5%	-87.8%	-76.7%	-75.2%	-86.3%	-87.6%		
Mining-Oil & Gas Production	\$263	\$240	\$213	\$238	\$205	\$166	\$191	\$251	\$271	\$288	\$292	\$302	\$2,919	2.7%
% change from PY actual	14.9%	8.2%	-9.3%	-13.1%	-17.5%	-25.0%	-25.2%	4.7%	39.0%	26.6%	11.8%	28.8%		
Utilities	\$12,468	\$15,576	\$16,043	\$14,660	\$12,810	\$9,196	\$9,924	\$12,435	\$11,334	\$10,432	\$10,589	\$12,640	\$148,106	7.7%
% change from PY actual	5.5%	-3.4%	1.5%	0.1%	-0.8%	-2.6%	6.1%	22.2%	24.4%	24.6%	10.2%	24.4%		
Communications	\$1,061	\$1,025	\$975	\$1,043	\$1,013	\$894	\$1,040	\$1,312	\$1,424	\$1,700	\$1,349	\$1,448	\$14,284	11.5%
% change from PY actual	-16.8%	-17.3%	-25.4%	1.8%	1.5%	-8.7%	-3.5%	32.6%	42.7%	79.2%	43.9%	40.0%		
Private Car & Pipelines	\$38	\$37	\$38	\$38	\$37	\$38	\$91	\$31	\$31	\$31	\$31	\$31	\$471	2.7%
% change from PY actual	-0.9%	0.9%	-0.2%	3.1%	-2.2%	-2.3%	137.0%	-23.4%	-19.4%	-19.4%	-18.4%	-21.0%		
Publishing	\$38	\$33	\$29	\$24	\$31	\$27	\$116	\$63	\$55	\$40	\$75	\$46	\$577	22.6%
% change from PY actual	-55.8%	18.8%	37.8%	-27.2%	34.1%	26.6%	9.4%	39.2%	131.9%	51.6%	203.2%	42.3%		
Printing	\$176	\$160	\$197	\$215	\$230	\$197	\$202	\$275	\$290	\$293	\$273	\$263	\$2,770	8.4%
% change from PY actual	-32.2%	-28.2%	1.6%	-0.9%	-15.5%	-6.8%	-2.5%	51.1%	47.2%	42.5%	29.3%	49.1%		
Restaurants & Bars	\$37,273	\$34,574	\$35,612	\$36,972	\$38,423	\$39,445	\$41,428	\$37,523	\$40,095	\$45,555	\$42,009	\$40,075	\$468,983	3.1%
% change from PY actual	2.9%	5.9%	6.9%	1.7%	4.1%	4.5%	4.8%	1.0%	1.7%	0.7%	4.6%	-0.2%		
Amusements	\$3,674	\$3,095	\$3,233	\$3,703	\$3,967	\$4,276	\$4,275	\$2,927	\$3,236	\$6,302	\$4,156	\$3,459	\$46,305	-1.8%
% change from PY actual	-7.3%	-14.7%	3.9%	9.1%	1.2%	-2.9%	8.5%	-27.9%	-8.9%	26.4%	4.4%	-18.3%		
Rentals-Personal Property	\$13,359	\$12,697	\$13,031	\$14,172	\$16,049	\$14,747	\$16,219	\$12,021	\$11,943	\$14,328	\$13,438	\$12,616	\$164,620	0.9%
% change from PY actual	3.6%	-0.2%	-11.3%	36.7%	20.7%	4.9%	12.7%	-12.5%	-6.7%	-10.9%	-7.3%	-7.9%		
Contracting	\$24,030	\$21,544	\$21,360	\$22,475	\$22,025	\$19,186	\$23,379	\$23,267	\$23,772	\$25,937	\$25,627	\$27,487	\$280,088	5.7%
% change from PY actual	9.1%	-5.1%	-3.1%	-4.1%	-8.8%	-7.2%	-5.4%	15.3%	21.1%	18.8%	15.7%	27.5%		
Retail	\$204,050	\$200,453	\$195,700	\$194,581	\$199,835	\$209,043	\$263,492	\$208,493	\$202,462	\$232,595	\$219,995	\$220,126	\$2,550,825	6.1%
% change from PY actual	6.2%	6.9%	7.0%	0.8%	2.9%	1.7%	5.3%	8.2%	10.3%	8.0%	8.2%	8.5%		
Severance - Mining	\$2,162	\$2,522	\$1,704	\$1,417	\$1,478	\$2,690	\$3,595	\$224	\$132	\$207	\$217	\$230	\$16,579	7.5%
% change from PY actual	53.9%	114.0%	63.5%	58.7%	-9.6%	294.0%	132.1%	-74.3%	-88.3%	-86.1%	-87.0%	-87.7%		
Bed Tax - Hotel/Motel	\$9,563	\$8,584	\$8,313	\$10,192	\$14,002	\$12,962	\$12,127	\$14,965	\$18,784	\$21,440	\$16,595	\$13,567	\$161,096	4.6%
% change from PY actual	-7.5%	-2.4%	-6.0%	-5.7%	-1.4%	-0.7%	3.5%	10.1%	12.4%	11.3%	12.0%	15.1%		
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	\$376,132	\$313,791	\$313,832	\$359,157	\$334,650	\$332,293	\$3,858,105	5.4%
Cities Share (25%)	\$77,045	\$75,145	\$74,124	\$74,943	\$77,579	\$78,226	\$94,033	\$78,448	\$78,458	\$89,789	\$83,663	\$83,073	\$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	\$25,459	\$21,240	\$21,242	\$24,310	\$22,651	\$22,492	\$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)
7+5

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$40	\$45	\$45	\$54	\$14	34.5%	\$9	19.2%
Mining-Oil & Gas Production	255	239	239	191	(64)	-25.2%	(49)	-20.3%
Utilities	9,350	9,780	9,780	9,924	573	6.1%	144	1.5%
Communications	1,077	1,164	1,164	1,040	(38)	-3.5%	(124)	-10.7%
Private Car & Pipelines	38	39	39	91	53	100%+	52	100%+
Publishing	106	60	60	116	10	9.4%	56	94.5%
Printing	207	246	246	202	(5)	-2.5%	(44)	-18.0%
Restaurants & Bars	39,536	40,815	40,815	41,428	1,892	4.8%	613	1.5%
Amusements	3,941	4,366	4,366	4,275	334	8.5%	(91)	-2.1%
Rentals-Personal Property	14,388	13,631	13,631	16,219	1,832	12.7%	2,588	19.0%
Contracting	24,705	25,698	25,698	23,379	(1,326)	-5.4%	(2,319)	-9.0%
Retail	250,129	254,163	254,163	263,492	13,363	5.3%	9,329	3.7%
Severance - Mining	1,549	1,476	1,476	3,595	2,046	100%+	2,119	100%+
Bed Tax - Hotel/Motel	11,716	12,259	12,259	12,127	411	3.5%	(132)	-1.1%
DISTRIBUTION BASE TOTAL	\$357,037	\$363,982	\$363,982	\$376,132	\$19,095	5.3%	\$12,150	3.3%
Distribution to Cities (25% of distribution base)	\$89,259	\$90,996	\$90,996	\$94,033	\$4,774	5.3%	\$3,037	3.3%
Phoenix Share of Distribution (actual is 27.07%)	\$24,731	\$25,212	\$25,212	\$25,459	\$728	2.9%	\$247	1.0%

CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2025-26 COMPARED TO 2024-25
7+5

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%	78.9%	---	---	---	---	---	18.7%
Mining-Oil & Gas Production	14.9%	11.6%	4.5%	-0.6%	-4.0%	-7.3%	-10.0%	---	---	---	---	---	2.7%
Utilities	5.5%	0.4%	0.8%	0.6%	0.3%	0.0%	0.6%	---	---	---	---	---	7.7%
Communications	-16.8%	-17.0%	-19.9%	-15.3%	-12.4%	-11.9%	-10.8%	---	---	---	---	---	11.5%
Private Car & Pipelines	-0.9%	0.0%	-0.1%	0.7%	0.1%	-0.3%	19.6%	---	---	---	---	---	2.7%
Publishing	-55.8%	-37.4%	-25.7%	-26.0%	-18.7%	-14.1%	-6.3%	---	---	---	---	---	22.6%
Printing	-32.2%	-30.4%	-21.2%	-16.3%	-16.1%	-14.6%	-13.1%	---	---	---	---	---	8.4%
Restaurants & Bars	2.9%	4.3%	5.2%	4.3%	4.2%	4.3%	4.4%	---	---	---	---	---	3.1%
Amusements	-7.3%	-10.8%	-6.5%	-2.8%	-1.9%	-2.1%	-0.5%	---	---	---	---	---	-1.8%
Rentals-Personal Property	3.6%	1.7%	-3.0%	5.1%	8.3%	7.7%	8.5%	---	---	---	---	---	0.9%
Contracting	9.1%	1.9%	0.2%	-0.9%	-2.6%	-3.3%	-3.6%	---	---	---	---	---	5.7%
Retail	6.2%	6.5%	6.7%	5.2%	4.7%	4.2%	4.4%	---	---	---	---	---	2.9%
Severance - Mining	53.9%	81.3%	76.2%	72.7%	50.9%	75.1%	85.7%	---	---	---	---	---	7.5%
Bed Tax - Hotel/Motel	-7.5%	-5.2%	-5.4%	-5.5%	-4.4%	-3.7%	-2.6%	---	---	---	---	---	4.6%
Subtotal (State)	5.3%	5.0%	4.8%	4.1%	3.7%	3.4%	3.7%	---	---	---	---	---	3.3%
Cities Share (25%)	5.3%	5.0%	4.8%	4.1%	3.7%	3.4%	3.7%	---	---	---	---	---	3.3%
TOTAL (Phoenix Share)	4.5%	4.3%	4.1%	3.4%	3.0%	1.6%	1.8%	---	---	---	---	---	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 2025 to January 2026 (June - December 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	606	-	-	-	-	-	3,687	3,409	5,944
State-Shared Sales Tax Collection from MJ Retail Sales	127	107	108	110	121	120	135	-	-	-	-	-	827	855	1,506
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	5,623	NA	-	-	-	-	-	5,623	5,908	12,277
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	NA	NA	NA	1,749	NA	-	-	-	-	-	1,749	1,847	3,834
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	631	640	486	597	733	8,058	741	-	-	-	-	-	11,886	12,019	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	316	-	-	-	-	-	1,924	1,779	3,101
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	5,623	NA	-	-	-	-	-	5,623	5,908	12,277
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	263	278	197	254	319	5,918	316	-	-	-	-	-	7,546	7,686	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.

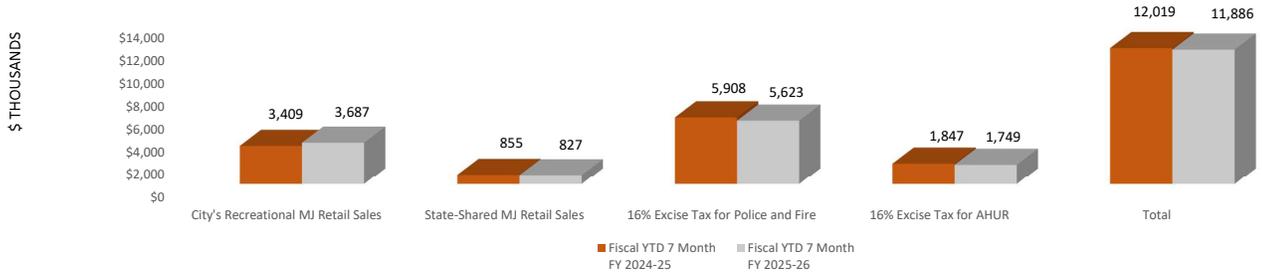
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 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 2025 to January 2026 (June - December 2025 Activity)
(In Thousands)**

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

