



City of Phoenix

To: Mayor and City Council

Date: May 8, 2026

From: Ed Zuercher
City Manager

Subject: GENERAL FUND REVENUE REPORT – 8 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$1.24 billion in February were \$34.8 million or 2.9% higher than the 2024-25 collections of \$1.20 billion. YTD city sales tax collections grew by 10.5%, primarily attributed to the 0.5 percentage point increase in the City TPT and Use Tax rates. 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 7.8% growth in this category may not accurately reflect underlying performance. YTD state-shared sales tax collections grew by 1.8%. In contrast, YTD state-shared income tax collections are 7.1% lower than last year. Income tax distributions are based on actual tax collections from two years prior and include the impact of the flat income tax enacted under Senate Bill 1828.

This month's report includes revised 2025-26 estimates and the proposed 2026-27 budget. The revised 2025-26 GF revenue estimate is \$1.92 billion, reflecting moderate 4.2% growth over 2024-25 actuals. Several revenue categories were adjusted from the 2025-26 GF budget to better align with YTD growth trends. The 2025-26 and 2026-27 estimates also reflect the incorporation of San Tan Valley, which negatively affects state-shared revenues. While 2025-26 and 2026-27 revenue projections show modest growth over the current year, they are tempered by several factors, including geopolitical conflicts and federal policy uncertainty, ongoing affordability concerns, and mixed economic data, including weak contracting sales-tax data and a mild increase in the local unemployment rate. Staff will continue to closely monitor monthly revenue collections and consult trusted economic sources to determine whether further adjustments are needed.

General Fund Sales Tax (June 2025 - January 2026 Business Activity)

In the first eight months of 2025-26, the combined GF revenue from city and state-shared sales taxes was \$648.7 million, reflecting an 8.2% increase compared to 2024-25.

City Sales Tax: YTD 2025-26 collections were \$531.4 million, representing 10.5% 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 February year-over-year (YOY) growth percentages in key categories of city sales tax include:

- retail: 20.3%
- contracting: 8.7%
- restaurants & bars: 22.6%
- hotel/motel: 22.3%
- telecommunications: -5.3%
- commercial property rentals: 26.6%

State-Shared Sales Tax: YTD 2025-26 collections were \$170.5 million, or 1.8% growth compared to 2024-25.

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

- retail: 4.1%
- contracting: -3.4%
- restaurants & bars: 4.7%
- hotel/motel: -1.2%
- communications: -9.5%

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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	8 Month Actuals 2024-25	8 Month Actuals 2025-26	% Change from PY	Revised Estimate 2025-26	% Change Revised Est from PY	Proposed Budget (PB) 2026-27	% Change PB from Revised Est
Local Taxes													
Primary Property Tax	\$ 182,043	\$ 192,214	\$ 201,050	\$ 206,394	\$ 213,583	3.5%	\$ 126,411	\$ 113,006	-10.6%	\$ 222,719	4.3%	\$ 233,412	4.8%
Sales Taxes ^{1/}	536,889	627,072	674,528	707,310	705,357	-0.3%	481,103	531,433	10.5%	797,562	13.1%	811,787	1.8%
Privilege License Fees	2,915	3,467	3,385	3,469	3,462	-0.2%	2,967	2,852	-3.9%	2,503	-27.7%	2,503	0.0%
Other General Fund Excise Taxes	19,148	19,277	19,452	19,575	19,756	0.9%	13,314	13,027	-2.2%	19,910	0.8%	20,083	0.9%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 623,795	\$ 660,318	5.9%	\$ 1,042,694	10.7%	\$ 1,067,785	2.4%
Non Taxes													
Licenses & Permits	2,694	3,022	3,019	2,882	2,823	-2.0%	1,726	1,638	-5.1%	2,702	-4.3%	2,939	8.8%
Cable Communications	9,424	8,982	7,979	7,058	6,296	-10.8%	3,215	3,282	2.1%	5,600	-11.1%	5,000	-10.7%
Fines & Forfeitures	9,211	8,109	7,954	8,800	8,921	1.4%	5,516	5,443	-1.3%	8,606	-3.5%	8,876	3.1%
Court Default Fee	1,288	880	885	892	1,027	15.1%	569	521	-8.4%	860	-16.3%	900	4.7%
Parks & Libraries	3,790	5,576	6,713	8,824	10,507	19.1%	6,057	5,801	-4.2%	9,030	-14.1%	9,419	4.3%
Planning	1,723	1,904	1,690	1,865	1,811	-2.9%	1,108	1,348	21.7%	2,228	23.0%	2,012	-9.7%
Police	12,637	13,841	13,843	17,277	18,199	5.3%	12,464	11,583	-7.1%	18,626	2.3%	19,007	2.0%
Street Transportation	5,881	4,526	5,375	12,375	6,137	-50.4%	5,806	6,271	8.0%	9,220	50.3%	9,381	1.7%
Emergency Transportation	34,092	46,481	54,832	62,213	76,410	22.8%	33,430	45,644	36.5%	74,726	-2.2%	79,269	6.1%
Hazardous Materials Inspection Fee	1,464	1,299	1,584	1,524	1,431	-6.1%	581	896	54.2%	2,080	45.3%	2,798	34.5%
Other Service Charges	15,026	15,882	37,848	52,491	53,100	1.2%	36,106	33,474	-7.3%	49,253	-7.2%	47,540	-3.5%
All Others	19,464	21,292	22,177	23,370	24,396	4.4%	16,028	16,272	1.5%	25,058	2.7%	25,906	3.4%
Subtotal ^{2/}	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 122,606	\$ 132,173	7.8%	\$ 207,989	-1.5%	\$ 213,046	2.4%
State Shared Revenues													
Sales Tax	201,292	229,901	241,813	249,504	253,980	1.8%	167,573	170,509	1.8%	256,383	0.9%	265,158	3.4%
Income Tax	240,237	213,294	308,183	435,754	351,016	-19.4%	234,011	217,419	-7.1%	326,128	-7.1%	351,978	7.9%
Vehicle License Tax	79,768	78,695	80,593	83,823	87,754	4.7%	56,777	59,140	4.2%	90,376	3.0%	93,423	3.4%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 458,361	\$ 447,068	-2.5%	\$ 672,887	-2.9%	\$ 710,559	5.6%
Subtotal All GF Funds	\$ 1,378,986	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 1,204,762	\$ 1,239,559	2.9%	\$ 1,923,569	4.2%	\$ 1,991,390	3.5%
Coronavirus Relief Fund	\$ 109,126	\$ -	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	\$ -	NA	\$ -	NA
TOTAL	\$ 1,488,112	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 1,204,762	\$ 1,239,559	2.9%	\$ 1,923,569	4.2%	\$ 1,991,390	3.5%

^{1/} FY 2025-26 and FY 2026-27 Estimate includes the 0.5 percentage point increase in the City TPT and Use Tax rates effective July 1, 2025.

^{2/} The 7.8% 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 eight months.

Change from Prior Year

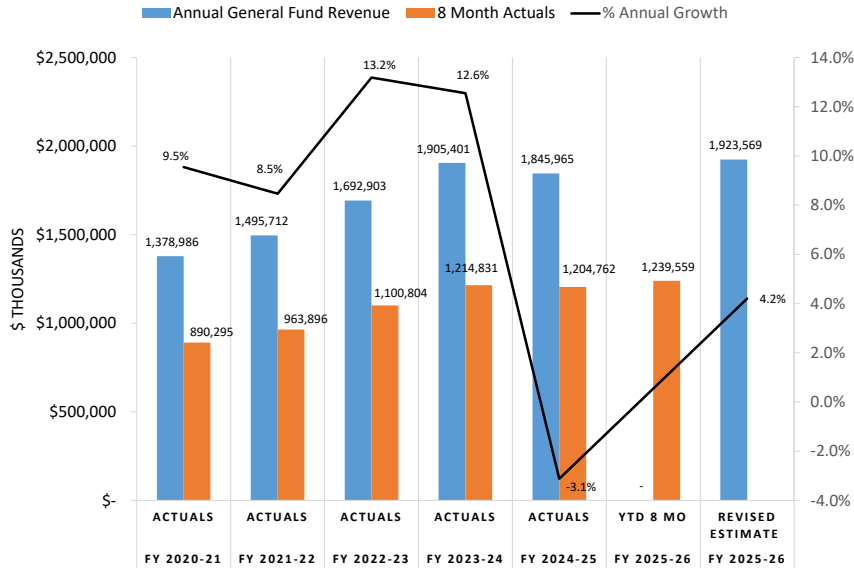
24-25 8 Month Actual Revenue:	\$ 1,204,762
25-26 8 Month Actual Revenue:	\$ 1,239,559
Dollars Over/Under Prior Year:	\$ 34,797
Percent Over/Under Prior Year:	2.9%

% Change from Prior Year and Revised Estimate

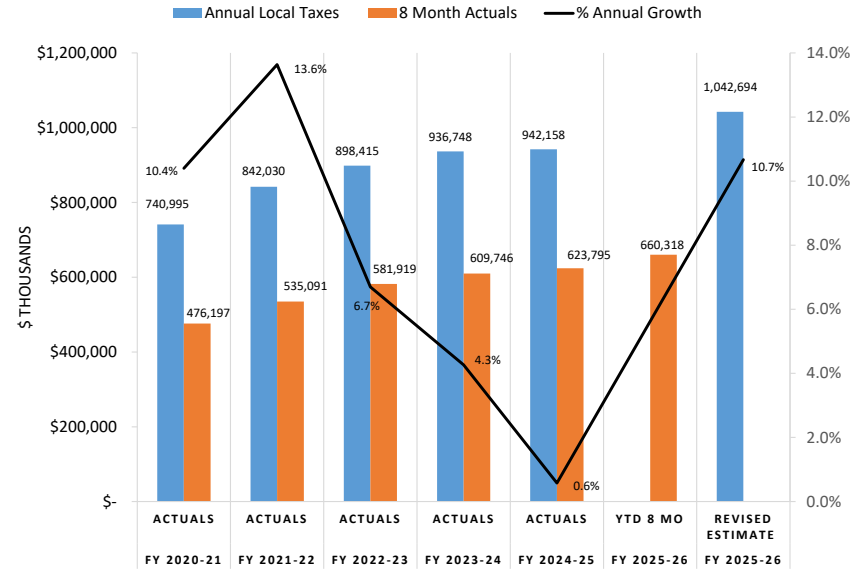
25-26 % Change from Prior Year Actual:	2.9%
25-26 Revised Estimate % Change from Prior Year Actual:	4.2%

General Fund Revenue

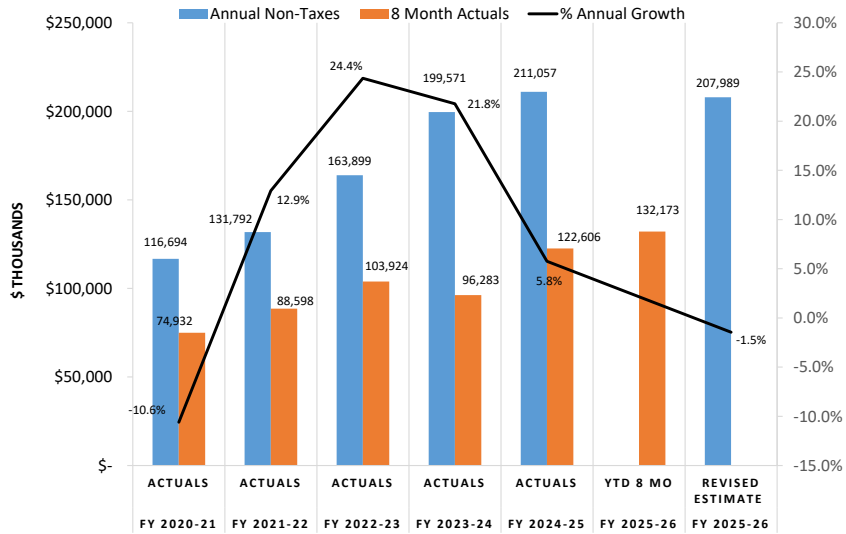
TOTAL GENERAL FUND REVENUE



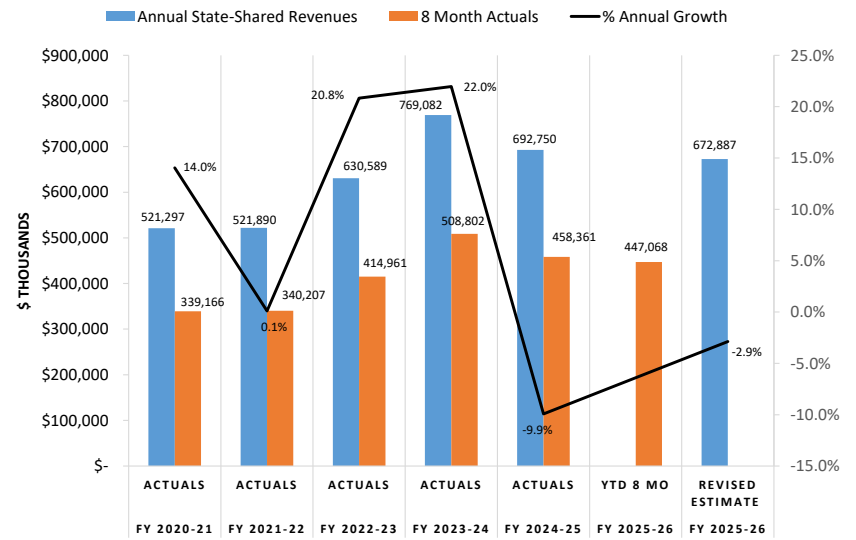
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at eight months of \$1.24 billion, reflecting a year-over-year (YOY) growth of 2.9%. The FY 2025-26 revised estimate is \$1.92 billion, 4.2% higher than the FY 2024-25 actual. The variance between the YOY growth and the revised estimate is primarily due to lower primary property tax revenue, partially offset by higher ambulance billings. In addition, YOY growth in City sales tax excludes GASB year-end adjustments, while the FY 2025-26 revised estimate includes them.
- Local taxes represent approximately \$1.04 billion, or 54.2% 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 is estimated at \$797.6 million—an increase of 13.1% 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 \$208.0 million, or 10.8% of total annual GF revenues. The 7.8% 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 eight months.
- State-Shared revenues represent \$672.9 million, or 35.0% 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 4.2% in February 2026.

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

	2024-25 Actual	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July ^{1/}	\$62,100	\$65,231	5.0%	\$65,231	5.0%	\$66,942	2.6%
August ^{1/ 2/}	61,074	71,758	17.5%	71,758	17.5%	66,026	-8.0%
September ^{1/}	59,182	60,419	2.1%	60,419	2.1%	68,767	13.8%
October ^{1/}	60,479	59,690	-1.3%	59,690	-1.3%	68,279	14.4%
November	58,034	69,493	19.7%	69,493	19.7%	65,874	-5.2%
December	57,974	64,131	10.6%	64,131	10.6%	65,344	1.9%
January	66,033	76,113	15.3%	76,113	15.3%	72,967	-4.1%
February	56,227	64,598	14.9%	64,598	14.9%	66,494	2.9%
March	52,188	0	NA	59,978	14.9%	63,469	5.8%
April	60,403	0	NA	67,965	12.5%	71,721	5.5%
May	58,547	0	NA	64,721	10.5%	68,205	5.4%
June	55,301	0	NA	63,412	14.7%	66,854	5.4%
Subtotal:	\$707,546	\$531,433	NA	\$787,509	11.3%	\$810,941	3.0%
Year End Adjustments	(2,189)	0	NA	10,053	100%+	846	-91.6%
TOTAL:	\$705,357	\$531,433	NA	\$797,562	13.1%	\$811,787	1.8%

^{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.

Actual vs. Revised Estimate

YTD Actual Revenue:	\$531,433
YTD Revised Estimate:	525,195
Dollars Over/Under:	\$6,238
Percent Over/Under:	1.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$531,433
YTD Prior Year Actual:	481,103
Dollars Over/Under:	\$50,330
Percent Over/Under:	10.5%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	819	470	861	963	848	995	609	719	559	927	723	661	9,154	9,154	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	-8.9%	-8.4%	-10.7%	-10.6%	6.0%		
Commercial Property Rental	5,597	6,473	6,206	6,513	6,407	6,596	7,527	6,530	5,750	7,144	6,258	6,653	77,654	77,654	22.5%
(% change from prior year)	10.0%	36.6%	28.5%	27.8%	21.6%	33.1%	27.4%	28.6%	10.5%	13.0%	10.4%	26.6%	22.5%		
Construction Contracting	3,230	3,109	3,371	3,938	3,703	3,860	4,122	3,122	2,690	2,674	2,803	2,761	39,383	39,383	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	-10.7%	-7.5%	-17.1%	-1.0%	3.0%		
Hotel/Motel Lodging	894	956	945	1,252	1,949	1,830	1,581	2,027	1,711	1,834	1,338	1,043	17,360	17,360	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	-14.7%	-18.6%	-16.2%	-15.7%	5.6%		
Job Printing	46	60	81	81	84	78	70	22	61	57	51	48	739	739	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	7.2%	-6.6%	-10.0%	-6.5%	-15.0%		
Other Utilities ^{1/}	15,331	16,100	5,966	2,578	10,886	6,992	6,657	6,724	5,740	5,521	5,781	6,334	94,610	94,610	-6.3%
(% change from prior year)	48.1%	26.0%	-47.6%	-76.1%	20.0%	4.1%	46.7%	-21.8%	-8.6%	-8.1%	-13.7%	-18.6%	-6.3%		
Penalty & Interest	424	416	329	308	285	374	291	375	534	412	413	301	4,462	4,462	16.5%
(% change from prior year)	38.6%	35.2%	16.8%	3.5%	-9.6%	15.7%	-5.0%	9.7%	86.4%	4.8%	-9.2%	39.2%	16.5%		
Publishing	6	6	5	5	4	5	71	4	3	1	6	2	118	118	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	31.4%	-50.9%	18.2%	-73.9%	24.0%		
Rentals of Personal Property	2,699	3,249	3,349	3,806	4,649	3,775	4,405	3,783	4,076	5,332	4,880	4,470	48,473	48,473	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	43.4%	22.7%	33.7%	34.5%	30.0%		
Residential Property Rental	25	31	195	51	62	21	20	158	(30)	(33)	(33)	(29)	438	438	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-112.9%	-108.8%	-103.4%	-113.5%	-98.5%		
Restaurant and Bars	3,209	3,414	3,521	3,888	4,011	4,042	4,134	4,130	4,250	4,763	4,437	4,189	47,988	47,988	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	23.8%	23.4%	24.9%	22.5%	23.0%		
Retail Sales	28,989	34,025	32,369	32,812	32,833	32,523	41,823	33,374	30,900	35,353	34,642	33,514	403,157	403,157	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	24.0%	21.8%	21.8%	21.8%	21.0%		
Telecommunication and Cable TV	745	714	664	753	686	704	705	696	576	674	519	588	8,024	8,024	-9.0%
(% change from prior year)	-11.1%	-12.7%	-20.4%	2.7%	-0.2%	1.7%	-0.9%	3.2%	-19.4%	-11.7%	-19.4%	-16.8%	-9.0%		
Transportation	2	1	1	1	1	2	5	6	(1)	(1)	(1)	0	16	16	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	-197.9%	-328.1%	-203.4%	-176.4%	85.0%		
Use Tax	3,214	2,735	2,555	2,739	3,085	2,333	4,092	2,929	3,157	3,309	2,905	2,879	35,932	35,932	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	11.5%	23.0%	7.0%	11.5%	40.9%	30.0%		
Total	65,231	71,758	60,419	59,690	69,493	64,131	76,113	64,598	59,978	67,965	64,721	63,412	787,509	787,509	11.3%
(% change from prior year) ^{2/}	5.0%	17.5%	2.1%	-1.3%	19.7%	10.6%	15.3%	14.9%	14.9%	12.5%	10.5%	14.7%	11.3%		

^{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	10,053	10,053	100%+
Year-End Adjustments	0	0	-100.0%
Total	797,562	797,562	13.1%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
February 2026

Category	2024-25	% Change			Actual/Actual		Actual/Revised Estimate	
	Actual	Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$500	\$608	\$526	\$719	\$219	43.8%	\$193	36.7%
Commercial Property Rental	5,077	5,894	6,235	6,530	1,453	28.6%	295	4.7%
Construction Contracting	2,807	3,334	2,797	3,122	315	11.2%	325	11.6%
Hotel/Motel Lodging	1,457	2,024	1,533	2,027	570	39.1%	494	32.2%
Job Printing	62	99	52	22	(40)	-64.5%	(30)	-57.7%
Other Utilities	8,602	7,803	7,801	6,724	(1,878)	-21.8%	(1,077)	-13.8%
Penalty & Interest	342	326	384	375	33	9.6%	(9)	-2.3%
Publishing	7	10	10	4	(3)	-42.9%	(6)	-60.0%
Rentals of Personal Property	3,077	3,807	4,420	3,783	706	22.9%	(637)	-14.4%
Residential Property Rentals	484	0	9	158	(326)	-67.4%	149	100%+
Restaurants & Bars	3,237	3,989	4,035	4,130	893	27.6%	95	2.3%
Retail Sales	27,274	33,422	33,285	33,374	6,100	22.4%	89	0.3%
Telecommunication and Cable TV	674	746	607	696	22	3.3%	89	14.7%
Transportation	0	0	1	6	6	NA	5	100%+
Use	2,626	3,050	2,942	2,929	302	11.5%	(13)	-0.5%
TOTAL	\$56,227	\$65,112	\$64,637	\$64,598	\$8,372	14.9%	(\$39)	-0.1%

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

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Revised Estimate
Amusements	30.8%	-0.7%	1.5%	3.5%	6.3%	13.3%	12.1%	15.0%	---	---	---	---	6.0%
Commercial Property Rental	10.0%	22.9%	24.7%	25.5%	24.7%	26.1%	26.3%	26.6%	---	---	---	---	22.5%
Construction Contracting	-16.3%	-6.6%	-3.6%	4.7%	3.1%	9.7%	8.4%	8.7%	---	---	---	---	3.0%
Hotel/Motel Lodging	-5.8%	3.4%	6.4%	8.1%	12.7%	16.1%	19.2%	22.3%	---	---	---	---	5.6%
Job Printing	-54.5%	-44.2%	-26.7%	-18.0%	-20.9%	-16.8%	-13.6%	-18.5%	---	---	---	---	-15.0%
Other Utilities	48.1%	35.9%	8.3%	-11.8%	-6.5%	-5.3%	-1.7%	-4.0%	---	---	---	---	-6.3%
Penalty & Interest	38.6%	37.0%	30.6%	23.9%	16.9%	16.7%	13.6%	13.1%	---	---	---	---	16.5%
Publishing	-25.0%	-9.1%	11.8%	14.6%	17.1%	28.1%	39.3%	32.2%	---	---	---	---	24.0%
Rentals of Personal Property	-2.0%	10.2%	16.1%	22.9%	29.2%	28.3%	29.4%	28.5%	---	---	---	---	30.0%
Residential Property Rentals	-99.4%	-99.3%	-97.7%	-98.0%	-98.0%	-98.3%	-98.5%	-97.9%	---	---	---	---	-98.5%
Restaurants & Bars	3.7%	14.2%	18.3%	19.6%	20.5%	21.5%	21.9%	22.6%	---	---	---	---	23.0%
Retail Sales	5.5%	16.6%	19.5%	20.0%	20.2%	19.4%	20.0%	20.3%	---	---	---	---	21.0%
Telecommunication and Cable TV	-11.2%	-11.9%	-14.7%	-10.8%	-8.9%	-7.3%	-6.4%	-5.3%	---	---	---	---	-9.0%
Transportation	100.0%	100.0%	300.0%	150.0%	100.0%	100.0%	225.0%	375.0%	---	---	---	---	85.0%
Use Tax	23.6%	19.6%	17.8%	22.3%	67.7%	50.4%	41.1%	36.6%	---	---	---	---	30.0%
TOTAL	5.0%	11.2%	8.3%	5.9%	8.5%	8.9%	9.9%	10.5%	---	---	---	---	11.3%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$6,812	\$6,821	\$6,299	-7.5%	\$6,299	-7.5%	\$7,589	20.5%
August	5,647	6,905	6,133	8.6%	6,133	8.6%	6,424	4.7%
September	5,904	7,246	6,381	8.1%	6,381	8.1%	6,797	6.5%
October	6,579	7,879	7,562	14.9%	7,562	14.9%	7,496	-0.9%
November	8,101	8,694	8,391	3.6%	8,391	3.6%	8,546	1.8%
December	6,652	8,395	8,340	25.4%	8,340	25.4%	7,729	-7.3%
January	7,636	8,736	8,346	9.3%	8,346	9.3%	8,154	-2.3%
February	6,885	8,179	8,060	17.1%	8,060	17.1%	7,908	-1.9%
March	8,088	9,822	0	NA	8,832	9.2%	9,375	6.1%
April	8,744	10,928	0	NA	9,496	8.6%	10,035	5.7%
May	7,769	9,655	0	NA	8,238	6.0%	8,803	6.9%
June	6,556	8,718	0	NA	7,346	12.1%	7,893	7.4%
Subtotal:	\$85,373	\$101,977	\$59,512	NA	\$93,424	9.4%	\$96,749	3.6%
Year End Adjustment	(321)	1,498	0	NA	768	100%+	12	-98.4%
TOTAL:	\$85,052	\$103,475	\$59,512	NA	\$94,192	10.7%	\$96,761	2.7%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$59,512
YTD Revised Estimate:	58,041
Dollars Over/Under:	\$1,471
Percent Over/Under:	2.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$59,512
YTD Prior Year Actual:	54,216
Dollars Over/Under:	\$5,296
Percent Over/Under:	9.8%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Advertising	218	148	138	222	192	153	216	116	156	210	155	112	2,036	2,036	-23.0%	
(% change from prior year)	-2.2%	-24.9%	-13.8%	-33.6%	-51.4%	-25.5%	-48.6%	-12.0%	10.1%	-1.7%	-5.7%	100.0%	-23.0%			
Construction Contracting	2,307	2,221	2,408	2,813	2,645	2,757	2,945	2,230	1,921	1,910	2,002	1,972	28,131	28,131	3.0%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	-10.7%	-7.5%	-17.1%	-1.0%	3.0%			
Hotel/Motel Lodging	1,443	1,279	1,258	1,687	2,626	2,482	2,128	2,741	3,673	3,935	2,871	2,233	28,356	28,356	5.6%	
(% change from prior year)	-6.5%	-6.0%	-7.7%	-7.4%	1.5%	6.9%	13.4%	14.9%	11.3%	7.4%	10.1%	10.3%	5.6%			
Job Printing	33	43	58	58	60	56	50	16	44	41	37	32	528	528	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	7.2%	-6.6%	-10.0%	-6.5%	-15.0%			
Publishing	4	4	4	4	3	3	51	3	2	1	4	1	84	84	24.0%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	31.4%	-50.9%	18.2%	-73.9%	24.0%			
Restaurant and Bars	2,292	2,438	2,515	2,777	2,865	2,887	2,953	2,950	3,036	3,402	3,170	2,993	34,278	34,278	23.0%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	23.8%	23.4%	24.9%	22.5%	23.0%			
Transportation	1	1	1	1	1	1	4	5	(1)	(1)	0	(2)	11	11	85.0%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	-197.9%	-328.1%	-203.4%	-176.4%	85.0%			
Total	6,299	6,133	6,381	7,562	8,391	8,340	8,346	8,060	8,832	9,496	8,238	7,346	93,424	93,424	9.4%	
(% change from prior year)	-7.5%	8.6%	8.1%	15.0%	3.6%	25.4%	9.3%	17.1%	9.2%	8.6%	6.0%	12.0%	9.4%			
													GASB	768	768	100%+
													Total	94,192	94,192	10.7%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$1,925	\$2,090	\$1,876	-2.5%	\$1,876	-2.5%	\$1,970	5.0%
August	1,621	1,802	1,458	-10.1%	1,458	-10.1%	1,640	12.5%
September	1,633	1,724	1,593	-2.4%	1,593	-2.4%	1,624	1.9%
October	2,027	2,108	1,889	-6.8%	1,889	-6.8%	2,015	6.7%
November	2,770	2,833	2,770	0.0%	2,770	0.0%	2,720	-1.8%
December	2,579	2,772	2,611	1.2%	2,611	1.2%	2,592	-0.7%
January	2,227	2,368	2,368	6.3%	2,368	6.3%	2,217	-6.4%
February	2,447	2,728	2,676	9.3%	2,676	9.3%	2,573	-3.8%
March	3,136	3,550	0	NA	3,296	5.1%	3,373	2.3%
April	4,188	4,455	0	NA	4,077	-2.7%	4,183	2.6%
May	3,003	3,500	0	NA	3,044	1.4%	3,125	2.7%
June	2,331	2,753	0	NA	2,406	3.2%	2,471	2.7%
Subtotal:	\$29,889	\$32,683	\$17,241	NA	\$30,064	0.6%	\$30,503	1.5%
Year End Adjustment	81	127	0	NA	(120)	-100%+	76	100%+
TOTAL:	\$29,970	\$32,810	\$17,241	-42.5%	\$29,944	-0.1%	\$30,579	2.1%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$17,241
YTD Revised Estimate:	16,948
Dollars Over/Under:	\$293
Percent Over/Under:	1.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$17,241
YTD Prior Year Actual:	17,230
Dollars Over/Under:	\$11
Percent Over/Under:	0.1%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Hotel/Motel Lodging	721	639	629	844	1,313	1,241	1,064	1,370	1,836	1,967	1,436	1,118	14,178	14,178	5.6%	
(% change from prior year)	-6.5%	-6.0%	-7.7%	-7.4%	1.5%	6.9%	13.4%	14.9%	11.3%	7.4%	10.1%	10.3%	5.6%			
Short-Term Motor Vehicle Rental	1,154	819	964	1,045	1,457	1,369	1,304	1,306	1,460	2,109	1,609	1,290	15,886	15,886	-3.5%	
(% change from prior year)	0.1%	-12.9%	1.2%	-6.4%	-1.3%	-3.5%	1.2%	4.1%	-1.8%	-10.5%	-5.4%	-2.2%	-3.5%			
Total	1,876	1,458	1,593	1,889	2,770	2,611	2,368	2,676	3,296	4,077	3,044	2,406	30,064	30,064	0.6%	
(% change from prior year)	-2.5%	-10.0%	-2.5%	-6.8%	-0.0%	1.2%	6.3%	9.4%	5.1%	-2.7%	1.4%	3.2%	0.6%			
													GASB	(120)	(120)	-100%+
													Total	29,944	29,944	-0.1%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$68	\$58	\$49	-27.9%	\$49	-27.9%	\$56	14.3%
August	24	46	40	66.7%	40	66.7%	35	-12.5%
September	43	46	36	-16.3%	36	-16.3%	42	16.7%
October	45	43	48	6.7%	48	6.7%	44	-8.3%
November	54	53	45	-16.7%	45	-16.7%	53	17.8%
December	60	53	35	-41.7%	35	-41.7%	55	57.1%
January	67	53	44	-34.3%	44	-34.3%	58	31.8%
February	232	223	227	-2.2%	227	-2.2%	215	-5.3%
March	68	76	0	NA	82	20.6%	77	-6.1%
April	99	123	0	NA	124	25.3%	116	-6.5%
May	76	61	0	NA	74	-2.6%	69	-6.8%
June	58	49	0	NA	56	-3.4%	54	-3.6%
Subtotal:	\$894	\$884	\$524	NA	\$860	-3.8%	\$874	1.6%
Year End Adjustment	1	2	0	NA	(2)	-100%+	1	100%+
TOTAL:	\$895	\$886	\$524	NA	\$858	-4.1%	\$875	2.0%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$524
YTD Revised Estimate:	545
Dollars Over/Under:	(\$21)
Percent Over/Under:	-3.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$524
YTD Prior Year Actual:	593
Dollars Over/Under:	(\$69)
Percent Over/Under:	-11.6%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Jet Fuel	49	40	36	48	45	35	44	227	82	124	74	56	860	860	-3.9%	
(% change from prior year)	-27.5%	63.8%	-16.4%	6.5%	-16.6%	-41.1%	-35.2%	-2.5%	20.7%	24.4%	-2.6%	-1.4%	-3.9%			
Total	49	40	36	48	45	35	44	227	82	124	74	56	860	860	-3.9%	
(% change from prior year)	-27.5%	63.8%	-16.4%	6.5%	-16.6%	-41.1%	-35.2%	-2.5%	20.7%	24.4%	-2.6%	-1.4%	-3.9%			
													GASB	(2)	(2)	-100%+
													Total	858	858	-4.1%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$31,611	\$29,184	\$29,962	-5.2%	\$29,962	-5.2%	\$35,403	18.2%
August	28,991	32,859	33,542	15.7%	33,542	15.7%	32,710	-2.5%
September	28,930	33,862	33,044	14.2%	33,044	14.2%	33,769	2.2%
October	30,099	35,496	35,135	16.7%	35,135	16.7%	35,258	0.4%
November	30,079	35,482	35,891	19.3%	35,891	19.3%	34,996	-2.5%
December	30,707	35,660	35,166	14.5%	35,166	14.5%	35,538	1.1%
January	37,255	41,878	42,210	13.3%	42,210	13.3%	41,810	-0.9%
February	28,847	34,898	35,235	22.1%	35,235	22.1%	35,461	0.6%
March	28,043	35,591	0	NA	32,607	16.3%	34,737	6.5%
April	32,915	40,730	0	NA	37,409	13.7%	39,737	6.2%
May	31,510	38,505	0	NA	35,464	12.5%	37,624	6.1%
June	28,827	37,138	0	NA	34,284	18.9%	36,365	6.1%
Subtotal:	\$367,814	\$431,282	\$280,185	NA	\$419,949	14.2%	\$433,412	3.2%
Year End Adjustment	(2,321)	7,808	0	NA	6,218	100%+	1,428	-77.0%
TOTAL:	\$365,494	\$439,090	\$280,185	NA	\$426,167	16.6%	\$434,840	2.0%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$280,185
YTD Revised Estimate:	276,549
Dollars Over/Under:	\$3,636
Percent Over/Under:	1.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$280,185
YTD Prior Year Actual:	246,519
Dollars Over/Under:	\$33,666
Percent Over/Under:	13.7%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	66	38	69	78	68	80	49	58	45	75	58	53	737	737	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	-8.9%	-8.4%	-10.7%	-10.6%	6.0%		
Commercial Property Rental	415	486	468	492	484	498	568	492	419	521	456	484	5,783	5,783	22.5%
(% change from prior year)	9.0%	37.6%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	8.2%	10.6%	8.2%	24.0%	22.5%		
Construction Contracting	446	429	465	543	511	533	569	431	371	369	387	381	5,435	5,435	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	-10.7%	-7.5%	-17.0%	-1.0%	3.0%		
Hotel/Motel Lodging	72	77	76	101	157	147	127	163	138	148	108	83	1,397	1,397	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	-14.7%	-18.6%	-16.2%	-15.7%	5.6%		
Job Printing	6	8	11	11	12	11	10	3	8	8	7	7	102	102	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	7.2%	-6.6%	-10.0%	-6.5%	-15.0%		
Publishing	1	1	1	1	1	1	10	1	0	0	1	(2)	16	16	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	31.4%	-50.9%	18.2%	-73.9%	24.0%		
Rentals of Personal Property	217	262	270	306	374	304	355	305	328	429	393	359	3,902	3,902	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	43.4%	22.7%	33.7%	34.5%	30.0%		
Residential Property Rental	2	2	16	4	5	2	2	13	(2)	(3)	(3)	(3)	35	35	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.4%	-112.7%	-108.7%	-103.3%	-113.3%	-98.5%		
Restaurant and Bars	443	471	486	537	553	558	570	570	587	657	612	578	6,622	6,622	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	23.8%	23.4%	24.9%	22.5%	23.0%		
Retail Sales	2,245	2,653	2,507	2,566	2,559	2,543	3,258	2,605	2,376	2,718	2,663	2,576	31,269	31,269	20.9%
(% change from prior year)	5.1%	28.8%	25.2%	22.5%	21.1%	17.3%	23.5%	22.8%	22.7%	20.7%	20.7%	21.0%	20.9%		
Transportation	0	0	0	0	0	0	1	1	0	0	0	0	2	2	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	-197.9%	-328.1%	-203.4%	-176.4%	85.0%		
Use Tax	221	202	191	210	229	177	307	222	231	242	212	208	2,652	2,652	30.0%
(% change from prior year)	11.8%	17.9%	15.7%	42.8%	-441.0%	-6.1%	10.7%	13.4%	21.1%	2.4%	12.0%	40.0%	30.0%		
Total	4,134	4,629	4,559	4,849	4,953	4,853	5,825	4,862	4,500	5,163	4,895	4,731	57,953	57,953	14.2%
(% change from prior year)	-5.2%	15.7%	14.2%	16.7%	19.3%	14.5%	13.3%	22.1%	16.3%	13.7%	12.6%	18.9%	14.2%		

GASB	856	856	100%+
Total	58,809	58,809	16.6%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$5,185	17.5%
August	4,242	4,794	4,900	15.5%	4,900	15.5%	4,784	-2.4%
September	4,225	4,949	4,838	14.5%	4,838	14.5%	4,948	2.3%
October	4,392	5,179	5,108	16.3%	5,108	16.3%	5,157	1.0%
November	4,390	5,178	5,235	19.2%	5,235	19.2%	5,112	-2.3%
December	4,500	5,207	5,112	13.6%	5,112	13.6%	5,202	1.8%
January	5,447	6,127	6,166	13.2%	6,166	13.2%	6,135	-0.5%
February	4,215	5,100	5,132	21.8%	5,132	21.8%	5,194	1.2%
March	4,097	5,195	0	NA	4,799	17.1%	5,084	5.9%
April	4,802	5,941	0	NA	5,502	14.6%	5,812	5.6%
May	4,610	5,619	0	NA	5,219	13.2%	5,505	5.5%
June	4,222	5,419	0	NA	5,047	19.5%	5,324	5.5%
Subtotal:	\$53,751	\$62,990	\$40,903	NA	\$61,470	14.4%	\$63,442	3.2%
Year End Adjustment	(333)	1,013	0	NA	903	100%+	102	-88.7%
TOTAL:	\$53,418	\$64,003	\$40,903	NA	\$62,373	16.8%	\$63,544	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$40,903
YTD Revised Estimate:	40,473
Dollars Over/Under:	\$430
Percent Over/Under:	1.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$40,903
YTD Prior Year Actual:	36,019
Dollars Over/Under:	\$4,884
Percent Over/Under:	13.6%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	41	24	43	48	42	50	30	36	28	46	36	34	458	458	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	-8.9%	-8.4%	-10.7%	-10.6%	6.0%		
Commercial Property Rental	259	302	291	305	301	309	353	306	260	323	283	300	3,592	3,592	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	8.1%	10.5%	8.1%	23.9%	22.5%		
Construction Contracting	277	266	289	338	317	331	353	268	231	229	240	237	3,376	3,376	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	-10.7%	-7.5%	-17.1%	-1.0%	3.0%		
Hotel/Motel Lodging	45	48	47	63	97	92	79	101	86	92	67	51	868	868	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	-14.7%	-18.6%	-16.2%	-15.7%	5.6%		
Job Printing	4	5	7	7	7	7	6	2	5	5	4	4	63	63	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	7.2%	-6.6%	-10.0%	-6.5%	-15.0%		
Publishing	1	1	0	0	0	0	6	0	0	0	0	2	10	10	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	31.4%	-50.9%	18.2%	-73.9%	24.0%		
Rentals of Personal Property	135	162	167	190	232	189	220	189	204	267	244	225	2,424	2,424	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	43.4%	22.7%	33.7%	34.5%	30.0%		
Residential Property Rental	1	2	10	3	3	1	1	8	(2)	(2)	(2)	(1)	22	22	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-112.9%	-108.8%	-103.4%	-113.5%	-98.5%		
Restaurant and Bars	275	293	302	333	344	346	354	354	364	408	380	360	4,113	4,113	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	23.8%	23.4%	24.9%	22.5%	23.0%		
Retail Sales	1,449	1,701	1,618	1,641	1,642	1,626	2,091	1,669	1,545	1,768	1,732	1,675	20,157	20,157	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	24.0%	21.8%	21.8%	21.8%	21.0%		
Transportation	0	0	0	0	0	0	0	1	0	0	0	0	1	1	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	-197.9%	-328.1%	-203.4%	-176.4%	85.0%		
Use Tax	161	137	128	137	154	117	205	146	158	165	145	144	1,797	1,797	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	11.5%	23.0%	7.0%	11.5%	40.9%	30.0%		
Total	2,647	2,940	2,903	3,065	3,141	3,067	3,699	3,079	2,879	3,301	3,131	3,028	36,880	36,880	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	17.1%	14.6%	13.2%	19.5%	14.4%		

GASB	542	542	100%+
Total	37,422	37,422	16.8%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	27	16	29	32	28	33	20	24	19	31	24	22	305	305	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	-8.9%	-8.4%	-10.7%	-10.6%	6.0%		
Commercial Property Rental	172	201	194	204	201	206	235	204	173	215	189	201	2,395	2,395	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	8.1%	10.5%	8.1%	23.9%	22.5%		
Construction Contracting	185	178	193	225	212	221	236	178	154	153	160	156	2,251	2,251	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	-10.7%	-7.5%	-17.1%	-1.0%	3.0%		
Hotel/Motel Lodging	30	32	32	42	65	61	53	68	57	61	45	33	579	579	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	-14.7%	-18.6%	-16.2%	-15.7%	5.6%		
Job Printing	3	3	5	5	5	4	4	1	3	3	3	3	42	42	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	7.2%	-6.6%	-10.0%	-6.5%	-15.0%		
Publishing	0	0	0	0	0	0	4	0	0	0	0	3	7	7	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	31.4%	-50.9%	18.2%	-73.9%	24.0%		
Rentals of Personal Property	90	108	112	127	155	126	147	126	136	178	163	148	1,616	1,616	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	43.4%	22.7%	33.7%	34.5%	30.0%		
Residential Property Rental	1	1	6	2	2	1	1	5	(1)	(1)	(1)	(1)	15	15	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-112.9%	-108.8%	-103.4%	-113.5%	-98.5%		
Restaurant and Bars	183	195	201	222	229	231	236	236	243	272	254	240	2,742	2,742	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	23.8%	23.4%	24.9%	22.5%	23.0%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,084	1,394	1,113	1,030	1,179	1,155	1,117	13,440	13,440	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	24.0%	21.8%	21.8%	21.8%	21.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	-197.9%	-328.1%	-203.4%	-176.4%	85.0%		
Use Tax	107	91	85	91	103	78	136	98	105	110	97	97	1,198	1,198	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.8%	-7.9%	12.9%	11.5%	23.0%	7.0%	11.5%	40.9%	30.0%		
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,467	2,053	1,920	2,201	2,088	2,019	24,590	24,590	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	17.1%	14.6%	13.2%	19.5%	14.4%		

GASB	361	361	100%+
Total	24,951	24,951	16.8%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$5,184	17.5%
August	4,242	4,793	4,900	15.5%	4,900	15.5%	4,784	-2.4%
September	4,224	4,949	4,838	14.5%	4,838	14.5%	4,949	2.3%
October	4,392	5,180	5,108	16.3%	5,108	16.3%	5,156	0.9%
November	4,392	5,178	5,236	19.2%	5,236	19.2%	5,113	-2.3%
December	4,500	5,211	5,113	13.6%	5,113	13.6%	5,201	1.7%
January	5,448	6,128	6,165	13.2%	6,165	13.2%	6,136	-0.5%
February	4,216	5,097	5,133	21.8%	5,133	21.8%	5,194	1.2%
March	4,097	5,194	0	NA	4,798	17.1%	5,084	6.0%
April	4,802	5,942	0	NA	5,502	14.6%	5,813	5.7%
May	4,610	5,619	0	NA	5,218	13.2%	5,505	5.5%
June	4,223	5,418	0	NA	5,045	19.5%	5,322	5.5%
Subtotal:	\$53,754	\$62,990	\$40,905	NA	\$61,468	14.4%	\$63,442	3.2%
Year End Adjustment	(336)	1,013	0	NA	902	100%+	103	-88.6%
TOTAL:	\$53,418	\$64,003	\$40,905	NA	\$62,370	16.8%	\$63,545	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$40,905
YTD Revised Estimate:	40,475
Dollars Over/Under:	\$430
Percent Over/Under:	1.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$40,905
YTD Prior Year Actual:	36,022
Dollars Over/Under:	\$4,883
Percent Over/Under:	13.6%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	17	10	18	20	18	21	13	15	12	19	15	13	191	191	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	-8.9%	-8.4%	-10.7%	-10.6%	6.0%		
Commercial Property Rental	108	126	121	127	125	129	147	127	108	135	118	125	1,496	1,496	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	8.1%	10.5%	8.1%	23.9%	22.5%		
Construction Contracting	115	111	120	141	132	138	147	111	96	95	100	100	1,406	1,406	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	-10.7%	-7.5%	-17.1%	-1.0%	3.0%		
Hotel/Motel Lodging	19	20	20	26	41	38	33	42	36	38	28	21	362	362	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	-14.7%	-18.6%	-16.2%	-15.7%	5.6%		
Job Printing	2	2	3	3	3	3	3	1	2	2	2	0	26	26	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	7.2%	-6.6%	-10.0%	-6.5%	-15.0%		
Publishing	0	0	0	0	0	0	3	0	0	0	0	1	4	4	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	31.4%	-50.9%	18.2%	-73.9%	24.0%		
Rentals of Personal Property	56	68	70	79	97	79	92	79	85	111	102	92	1,010	1,010	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	43.4%	22.7%	33.7%	34.5%	30.0%		
Residential Property Rental	1	1	4	1	1	0	0	3	(1)	(1)	(1)	1	9	9	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-112.9%	-108.8%	-103.4%	-113.5%	-98.5%		
Restaurant and Bars	115	122	126	139	143	144	148	147	152	170	158	150	1,714	1,714	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	23.8%	23.4%	24.9%	22.5%	23.0%		
Retail Sales	604	709	674	683	684	677	871	695	644	736	722	699	8,398	8,398	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	24.0%	21.8%	21.8%	21.8%	21.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	-197.9%	-328.1%	-203.4%	-176.4%	85.0%		
Use Tax	67	57	53	57	64	49	85	61	66	69	61	59	748	748	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	11.5%	23.0%	7.0%	11.5%	40.9%	30.0%		
Total	1,103	1,225	1,209	1,277	1,309	1,278	1,541	1,283	1,199	1,375	1,304	1,262	15,365	15,365	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	17.1%	14.6%	13.2%	19.5%	14.4%		

GASB	225	225	100%+
Total	15,590	15,590	16.7%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	48	27	50	56	49	58	36	42	33	54	42	39	534	534	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	-8.9%	-8.4%	-10.7%	-10.6%	6.0%		
Commercial Property Rental	302	352	339	356	351	361	412	357	303	377	330	351	4,191	4,191	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	8.1%	10.5%	8.1%	23.9%	22.5%		
Construction Contracting	323	311	337	394	370	386	412	312	269	267	280	277	3,938	3,938	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	-10.7%	-7.5%	-17.1%	-1.0%	3.0%		
Hotel/Motel Lodging	52	56	55	73	114	107	92	118	100	107	78	61	1,013	1,013	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	-14.7%	-18.6%	-16.2%	-15.7%	5.6%		
Job Printing	5	6	8	8	8	8	7	2	6	6	5	5	74	74	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	7.2%	-6.6%	-10.0%	-6.5%	-15.0%		
Publishing	1	1	1	1	0	0	7	0	0	0	1	0	12	12	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	31.4%	-50.9%	18.2%	-73.9%	24.0%		
Rentals of Personal Property	157	190	195	2,222	271	220	257	221	238	311	285	261	2,828	2,828	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	43.4%	22.7%	33.7%	34.5%	30.0%		
Residential Property Rental	1	2	11	3	4	1	1	9	(2)	(2)	(2)	0	26	26	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-112.9%	-108.8%	-103.4%	-113.5%	-98.5%		
Restaurant and Bars	321	341	352	389	401	404	413	413	425	476	444	420	4,799	4,799	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	23.8%	23.4%	24.9%	22.5%	23.0%		
Retail Sales	1,691	1,985	1,888	1,914	1,915	1,897	2,440	1,947	1,803	2,062	2,021	1,955	23,518	23,518	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	24.0%	21.8%	21.8%	21.8%	21.0%		
Transportation	0	0	0	0	0	0	0	1	0	0	0	1	2	2	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	-197.9%	-328.1%	-203.4%	-176.4%	85.0%		
Use Tax	187	160	149	160	180	136	239	171	184	193	169	168	2,096	2,096	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	11.5%	23.0%	7.0%	11.5%	40.9%	30.0%		
Total	3,088	3,430	3,387	3,576	3,665	3,579	4,316	3,593	3,359	3,852	3,653	3,531	43,029	43,029	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	17.1%	14.6%	13.2%	19.5%	14.4%		

GASB	632	632	100%+
Total	43,661	43,661	16.8%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$621	\$580	\$552	-11.1%	\$552	-11.1%	\$486	-12.0%
August	606	559	529	-12.7%	529	-12.7%	480	-9.3%
September	618	567	492	-20.4%	492	-20.4%	485	-1.4%
October	543	581	558	2.8%	558	2.8%	470	-15.8%
November	509	564	508	-0.2%	508	-0.2%	448	-11.8%
December	513	550	521	1.6%	521	1.6%	444	-14.7%
January	526	587	522	-0.8%	522	-0.8%	468	-10.3%
February	499	553	515	3.2%	515	3.2%	445	-13.5%
March	530	573	0	NA	427	-19.4%	467	9.4%
April	565	663	0	NA	499	-11.7%	547	9.7%
May	477	583	0	NA	384	-19.5%	421	9.7%
June	525	510	0	NA	437	-16.8%	478	9.4%
Subtotal:	\$6,532	\$6,870	\$4,197	NA	\$5,944	-9.0%	\$5,641	-5.1%
Year End Adjustment	(105)	50	0	NA	(94)	10.5%	18	100%+
TOTAL:	\$6,427	\$6,920	\$4,197	NA	\$5,850	-9.0%	\$5,659	-3.3%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$4,197
YTD Revised Estimate:	4,011
Dollars Over/Under:	\$186
Percent Over/Under:	4.6%

Actual vs. Prior Year

YTD Actual Revenue:	\$4,197
YTD Prior Year Actual:	4,435
Dollars Over/Under:	(\$238)
Percent Over/Under:	-5.4%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised 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%	\$3,074	100%+
August ^{1/}	3,849	2,373	(716)	-118.6%	(716)	-118.6%	2,531	100%+
September ^{1/}	3,923	2,435	5,276	34.5%	5,276	34.5%	2,616	-50.4%
October ^{1/}	3,907	3,819	13,659	249.6%	13,659	249.6%	3,890	-71.5%
November	3,369	3,113	3,171	-5.9%	3,171	-5.9%	3,220	1.5%
December	2,413	2,422	2,434	0.9%	2,434	0.9%	2,418	-0.7%
January	2,107	4,768	2,444	16.0%	2,444	16.0%	4,437	81.5%
February	2,587	2,603	2,582	-0.2%	2,582	-0.2%	2,508	-2.9%
March	2,453	2,655	0	NA	2,361	-3.8%	2,644	12.0%
April	2,156	2,482	0	NA	2,027	-6.0%	2,271	12.0%
May	2,471	2,569	0	NA	2,277	-7.9%	2,550	12.0%
June	2,576	2,807	0	NA	2,386	-7.4%	2,669	11.9%
Subtotal:	\$34,903	\$35,268	\$25,329	NA	\$34,380	-1.5%	\$34,826	1.3%
Year End Adjustment	313	42	0	NA	(147)	-100%+	61	100%+
TOTAL:	\$35,216	\$35,310	\$25,329	NA	\$34,233	-2.8%	\$34,887	1.9%

^{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. Revised Estimate

YTD Actual Revenue:	\$25,329
YTD Revised Estimate:	24,991
Dollars Over/Under:	\$338
Percent Over/Under:	1.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$25,329
YTD Prior Year Actual:	25,247
Dollars Over/Under:	\$82
Percent Over/Under:	0.3%

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

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	(Act/Est)	Revised	from PY
														Estimate	Actuals
Other Utilities ^{1/}	(1,338)	(272)	2,005	5,190	1,205	925	929	981	897	770	865	907	13,064	13,064	-1.5%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	0.9%	16.0%	-0.2%	-3.7%	-6.0%	-7.8%	-7.4%	-1.5%		
Total	(1,338)	(272)	2,005	5,190	1,205	925	929	981	897	770	865	907	13,064	13,064	-1.5%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	0.9%	16.0%	-0.2%	-3.7%	-6.0%	-7.8%	-7.4%	-1.5%		

^{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	(56)	(56)	-100%+
Total	13,008	13,008	-2.8%

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

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Est)	(Est)	(Est)	(Act/Est)	Revised	from PY
														Estimate	Actuals
Other Utilities ^{1/}	(2,183)	(444)	3,271	8,468	1,966	1,509	1,515	1,601	1,464	1,257	1,412	1,479	21,315	21,315	-1.5%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	0.9%	16.0%	-0.2%	-3.7%	-6.0%	-7.8%	-7.4%	-1.5%		
Total	(2,183)	(444)	3,271	8,468	1,966	1,509	1,515	1,601	1,464	1,257	1,412	1,479	21,315	21,315	-1.5%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	0.9%	16.0%	-0.2%	-3.7%	-6.0%	-7.8%	-7.4%	-1.5%		

^{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	(91)	(91)	-100%+
Total	21,224	21,224	-2.8%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$9,215	\$8,564	\$8,824	-4.2%	\$8,824	-4.2%	\$10,370	17.5%
August	8,485	9,585	9,800	15.5%	9,800	15.5%	9,569	-2.4%
September	8,449	9,896	9,675	14.5%	9,675	14.5%	9,896	2.3%
October	8,784	10,360	10,216	16.3%	10,216	16.3%	10,313	0.9%
November	8,781	10,357	10,470	19.2%	10,470	19.2%	10,225	-2.3%
December	8,999	10,413	10,225	13.6%	10,225	13.6%	10,404	1.8%
January	10,895	12,255	12,332	13.2%	12,332	13.2%	12,271	-0.5%
February	8,430	10,196	10,265	21.8%	10,265	21.8%	10,387	1.2%
March	8,194	10,390	0	NA	9,597	17.1%	10,167	5.9%
April	9,605	11,886	0	NA	11,004	14.6%	11,625	5.6%
May	9,220	11,240	0	NA	10,438	13.2%	11,011	5.5%
June	8,446	10,838	0	NA	10,093	19.5%	10,644	5.5%
Subtotal:	\$107,503	\$125,980	\$81,807	NA	\$122,939	14.4%	\$126,884	3.2%
Year End Adjustment	(669)	2,026	0	NA	1,805	100%+	205	-88.6%
TOTAL:	\$106,834	\$128,006	\$81,807	NA	\$124,744	16.8%	\$127,089	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$81,807
YTD Revised Estimate:	80,944
Dollars Over/Under:	\$863
Percent Over/Under:	1.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$81,807
YTD Prior Year Actual:	72,038
Dollars Over/Under:	\$9,769
Percent Over/Under:	13.6%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	27	16	29	32	28	33	20	24	19	31	24	22	305	305	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	-8.9%	-8.4%	-10.7%	-10.6%	6.0%		
Commercial Property Rental	172	201	194	204	201	206	235	204	173	215	189	201	2,395	2,395	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	8.1%	10.5%	8.1%	23.9%	22.5%		
Construction Contracting	185	178	193	225	212	221	236	178	154	153	160	156	2,251	2,251	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	-10.7%	-7.5%	-17.1%	-1.0%	3.0%		
Hotel/Motel Lodging	30	32	32	42	65	61	53	68	57	61	45	33	579	579	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	-14.7%	-18.6%	-16.2%	-15.7%	5.6%		
Job Printing	3	3	5	5	5	4	4	1	3	3	3	3	42	42	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	7.2%	-6.6%	-10.0%	-6.5%	-15.0%		
Publishing	0	0	0	0	0	0	4	0	0	0	0	3	7	7	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	31.4%	-50.9%	18.2%	-73.9%	24.0%		
Rentals of Personal Property	90	108	112	127	155	126	147	126	136	178	163	148	1,616	1,616	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	43.4%	22.7%	33.7%	34.5%	30.0%		
Residential Property Rental	1	1	6	2	2	1	1	5	(1)	(1)	(1)	(1)	15	15	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-112.9%	-108.8%	-103.4%	-113.5%	-98.5%		
Restaurant and Bars	183	195	201	222	229	231	236	236	243	272	254	240	2,742	2,742	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	23.8%	23.4%	24.9%	22.5%	23.0%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,084	1,394	1,113	1,030	1,179	1,155	1,117	13,440	13,440	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	24.0%	21.8%	21.8%	21.8%	21.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	-197.9%	-328.1%	-203.4%	-176.4%	85.0%		
Use Tax	107	91	85	91	103	78	136	98	105	110	97	97	1,198	1,198	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.8%	-7.9%	12.9%	11.5%	23.0%	7.0%	11.5%	40.9%	30.0%		
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,467	2,053	1,920	2,201	2,088	2,019	24,590	24,590	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	17.1%	14.6%	13.2%	19.5%	14.4%		

GASB	361	361	100%+
Total	24,951	24,951	16.8%

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

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	109	63	115	128	113	133	81	96	75	124	96	87	1,220	1,220	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	-8.9%	-8.4%	-10.7%	-10.6%	6.0%		
Commercial Property Rental	690	805	775	814	802	824	941	815	693	861	755	803	9,578	9,578	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	8.1%	10.5%	8.1%	23.9%	22.5%		
Construction Contracting	738	711	771	900	846	882	942	714	615	611	641	631	9,002	9,002	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	-10.7%	-7.5%	-17.1%	-1.0%	3.0%		
Hotel/Motel Lodging	119	128	126	167	260	244	211	270	228	244	178	140	2,315	2,315	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	-14.7%	-18.6%	-16.2%	-15.7%	5.6%		
Job Printing	10	14	18	18	19	18	16	5	14	13	12	12	169	169	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	7.2%	-6.6%	-10.0%	-6.5%	-15.0%		
Publishing	1	1	1	1	1	1	16	1	1	0	1	2	27	27	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	31.4%	-50.9%	18.2%	-73.9%	24.0%		
Rentals of Personal Property	360	433	446	507	620	503	587	504	544	711	651	597	6,463	6,463	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	43.4%	22.7%	33.7%	34.5%	30.0%		
Residential Property Rental	3	4	26	7	8	3	3	21	(4)	(4)	(4)	(5)	58	58	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-112.9%	-108.8%	-103.4%	-113.5%	-98.5%		
Restaurant and Bars	734	780	805	889	917	924	945	944	972	1,089	1,014	956	10,969	10,969	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	23.8%	23.4%	24.9%	22.5%	23.0%		
Retail Sales	3,865	4,537	4,316	4,375	4,378	4,336	5,576	4,450	4,120	4,714	4,619	4,468	53,754	53,754	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	24.0%	21.8%	21.8%	21.8%	21.0%		
Transportation	0	0	0	0	0	0	1	1	0	0	0	2	4	4	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	-197.9%	-328.1%	-203.4%	-176.4%	85.0%		
Use Tax	428	365	341	365	411	311	546	391	421	441	387	384	4,791	4,791	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	11.5%	23.0%	7.0%	11.5%	40.9%	30.0%		
Total	7,059	7,840	7,740	8,173	8,376	8,180	9,865	8,212	7,677	8,803	8,350	8,074	98,349	98,349	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	17.1%	14.6%	13.2%	19.5%	14.4%		

GASB	1,444	1,444	100%+
Total	99,793	99,793	16.8%

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

	2024-25 Actual	2025-26 Actual	% Change from PY Actual	2025-26 Revised Estimate	% Change from PY Actual	2026-27 Proposed Budget	% Change from PY Estimate
July	\$20,281	\$21,202	0.0%	\$21,202	0.0%	\$21,597	1.9%
August	19,886	20,680	4.0%	20,680	4.0%	20,818	0.7%
September	19,642	20,399	3.9%	20,399	3.9%	20,902	2.5%
October	20,405	20,624	1.1%	20,624	1.1%	21,238	3.0%
November	20,983	21,349	1.7%	21,349	1.7%	21,424	0.4%
December ^{1/}	21,277	20,171	-5.2%	20,171	-5.2%	21,611	7.1%
January	24,731	25,459	2.9%	25,459	2.9%	25,414	-0.2%
February	20,369	20,624	1.3%	20,624	1.3%	21,136	2.5%
March	19,911	0	NA	19,944	0.2%	21,056	5.6%
April	23,138	0	NA	22,876	-1.1%	24,176	5.7%
May	21,591	0	NA	21,334	-1.2%	22,542	5.7%
June	21,177	0	NA	21,410	1.1%	22,376	4.5%
Subtotal	\$253,391	\$170,509	NA	\$256,073	1.1%	\$264,292	3.2%
Year end adjust. (GASB)	589	0	NA	310	-47.3%	866	178.9%
TOTAL:	\$253,980	\$170,509	NA	\$256,383	0.9%	\$265,158	3.4%

^{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. Prior Year

YTD Actual Revenue:	\$170,509
YTD Prior Year Actual:	167,573
Dollars Over/(Under):	\$2,936
Percent Over/(Under):	1.8%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$170,509
YTD Revised Estimate:	169,251
Dollars Over/(Under):	\$1,258
Percent Over/(Under):	0.7%

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 (Act)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$26	\$39	\$49	\$43	\$208	\$38	\$54	\$100	\$7	\$12	\$7	\$7	\$589	45.0%
% change from PY actual	-40.0%	72.2%	16.0%	22.9%	234.2%	275.1%	34.5%	225.7%	-64.6%	-62.4%	-79.2%	-81.2%		
Mining-Oil & Gas Production	\$263	\$240	\$213	\$238	\$205	\$166	\$191	\$200	\$238	\$253	\$256	\$265	\$2,727	-4.0%
% change from PY actual	14.9%	8.2%	-9.3%	-13.1%	-17.5%	-25.0%	-25.2%	-16.4%	21.9%	11.1%	-1.9%	13.0%		
Utilities	\$12,468	\$15,576	\$16,043	\$14,660	\$12,810	\$9,196	\$9,924	\$9,935	\$9,474	\$8,720	\$8,851	\$10,566	\$138,222	0.5%
% change from PY actual	5.5%	-3.4%	1.5%	0.1%	-0.8%	-2.6%	6.1%	-2.4%	4.0%	4.2%	-7.8%	4.0%		
Communications	\$1,061	\$1,025	\$975	\$1,043	\$1,013	\$894	\$1,040	\$993	\$764	\$912	\$724	\$777	\$11,221	-12.4%
% change from PY actual	-16.8%	-17.3%	-25.4%	1.8%	1.5%	-8.7%	-3.5%	0.3%	-23.4%	-3.9%	-22.8%	-24.9%		
Private Car & Pipelines	\$38	\$37	\$38	\$38	\$37	\$38	\$91	\$37	\$26	\$26	\$26	\$26	\$459	0.1%
% change from PY actual	-0.9%	0.9%	-0.2%	3.1%	-2.2%	-2.3%	137.0%	-8.6%	-31.1%	-31.2%	-30.3%	-32.5%		
Publishing	\$38	\$33	\$29	\$24	\$31	\$27	\$116	\$55	\$8	\$6	\$11	\$7	\$386	-18.0%
% change from PY actual	-55.8%	18.8%	37.8%	-27.2%	34.1%	26.6%	9.4%	20.5%	-64.5%	-76.8%	-53.6%	-78.2%		
Printing	\$176	\$160	\$197	\$215	\$230	\$197	\$202	\$137	\$171	\$172	\$161	\$155	\$2,172	-15.0%
% change from PY actual	-32.2%	-28.2%	1.6%	-0.9%	-15.5%	-6.8%	-2.5%	-24.5%	-13.2%	-16.1%	-23.9%	-12.3%		
Restaurants & Bars	\$37,273	\$34,574	\$35,612	\$36,972	\$38,423	\$39,445	\$41,428	\$39,777	\$39,870	\$45,300	\$41,774	\$39,851	\$470,299	3.4%
% change from PY actual	2.9%	5.9%	6.9%	1.7%	4.1%	4.5%	4.8%	7.0%	1.1%	0.2%	4.0%	-0.7%		
Amusements	\$3,674	\$3,095	\$3,233	\$3,703	\$3,967	\$4,276	\$4,275	\$4,121	\$3,175	\$6,183	\$4,078	\$3,394	\$47,175	0.0%
% change from PY actual	-7.3%	-14.7%	3.9%	9.1%	1.2%	-2.9%	8.5%	1.6%	-10.6%	24.0%	2.4%	-19.9%		
Rentals-Personal Property	\$13,359	\$12,697	\$13,031	\$14,172	\$16,049	\$14,747	\$16,219	\$13,579	\$13,318	\$15,978	\$14,985	\$14,068	\$172,203	5.5%
% change from PY actual	3.6%	-0.2%	-11.3%	36.7%	20.7%	4.9%	12.7%	-1.1%	4.1%	-0.6%	3.4%	2.7%		
Contracting	\$24,030	\$21,544	\$21,360	\$22,475	\$22,025	\$19,186	\$23,379	\$19,725	\$19,898	\$21,710	\$21,451	\$23,007	\$259,789	-2.0%
% change from PY actual	9.1%	-5.1%	-3.1%	-4.1%	-8.8%	-7.2%	-5.4%	-2.3%	1.3%	-0.6%	-3.2%	6.7%		
Retail	\$204,050	\$200,453	\$195,700	\$194,581	\$199,835	\$209,043	\$263,492	\$197,564	\$192,029	\$220,609	\$208,659	\$208,783	\$2,494,798	3.8%
% change from PY actual	6.2%	6.9%	7.0%	0.8%	2.9%	1.7%	5.3%	2.5%	4.6%	2.5%	2.6%	3.0%		
Severance - Mining	\$2,162	\$2,522	\$1,704	\$1,417	\$1,478	\$2,690	\$3,595	\$3,981	\$472	\$742	\$780	\$824	\$22,368	45.0%
% change from PY actual	53.9%	114.0%	63.5%	58.7%	-9.6%	294.0%	132.1%	356.4%	-58.1%	-50.2%	-53.5%	-56.1%		
Bed Tax - Hotel/Motel	\$9,563	\$8,584	\$8,313	\$10,192	\$14,002	\$12,962	\$12,127	\$14,492	\$15,193	\$17,341	\$13,422	\$10,973	\$147,165	-4.4%
% change from PY actual	-7.5%	-2.4%	-6.0%	-5.7%	-1.4%	-0.7%	3.5%	6.6%	-9.1%	-10.0%	-9.4%	-6.9%		
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	\$304,696	\$294,643	\$337,966	\$315,184	\$312,702	\$3,769,573	3.0%
Cities Share (25%)	\$77,045	\$75,145	\$74,124	\$74,943	\$77,579	\$78,226	\$94,033	\$76,174	\$73,661	\$84,492	\$78,796	\$78,176	\$942,393	3.0%
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	\$20,624	\$19,944	\$22,876	\$21,334	\$21,410	\$256,073	1.1%

^{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	310	-47.3%
Total	\$256,383	0.9%

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

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Estimate	
	Actual	Adopted Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$31	\$28	\$24	\$100	\$69	100%+	\$76	100%+
Mining-Oil & Gas Production	240	225	204	200	(39)	-16.4%	(4)	-1.9%
Utilities	10,178	12,489	10,784	9,935	(244)	-2.4%	(850)	-7.9%
Communications	990	1,091	804	993	3	0.3%	189	23.5%
Private Car & Pipelines	41	38	38	37	(3)	-8.6%	(1)	-3.6%
Publishing	46	48	37	55	9	20.5%	18	49.8%
Printing	182	228	165	137	(45)	-24.5%	(28)	-17.0%
Restaurants & Bars	37,164	37,622	38,198	39,777	2,613	7.0%	1,579	4.1%
Amusements	4,057	2,977	3,141	4,121	64	1.6%	979	31.2%
Rentals-Personal Property	13,731	11,886	13,310	13,579	(152)	-1.1%	269	2.0%
Contracting	20,185	21,493	19,845	19,725	(460)	-2.3%	(120)	-0.6%
Retail	192,748	195,763	199,129	197,564	4,816	2.5%	(1,565)	-0.8%
Severance - Mining	872	1,724	2,100	3,981	3,109	100%+	1,881	100%+
Bed Tax - Hotel/Motel	13,592	13,870	12,963	14,492	900	6.6%	1,528	11.8%
DISTRIBUTION BASE TOTAL	\$294,056	\$299,482	\$300,744	\$304,696	\$10,639	3.6%	\$3,952	1.3%
Distribution to Cities (25% of distribution base)	\$73,514	\$74,870	\$75,186	\$76,174	\$2,660	3.6%	\$988	1.3%
Phoenix Share of Distribution (actual is 27.07%)	\$20,369	\$20,744	\$20,353	\$20,624	\$255	1.3%	\$271	1.3%

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

8+4

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Revised Estimates	
													Annual Growth	
Transportation & Towing	-40.0%	-1.1%	5.6%	9.8%	77.8%	87.1%	78.9%	94.6%	---	---	---	---	45.0%	
Mining-Oil & Gas Production	14.9%	11.6%	4.5%	-0.6%	-4.0%	-7.3%	-10.0%	-10.8%	---	---	---	---	-4.0%	
Utilities	5.5%	0.4%	0.8%	0.6%	0.3%	0.0%	0.6%	0.3%	---	---	---	---	0.5%	
Communications	-16.8%	-17.0%	-19.9%	-15.3%	-12.4%	-11.9%	-10.8%	-9.5%	---	---	---	---	-12.4%	
Private Car & Pipelines	-0.9%	0.0%	-0.1%	0.7%	0.1%	-0.3%	19.6%	15.8%	---	---	---	---	0.1%	
Publishing	-55.8%	-37.4%	-25.7%	-26.0%	-18.7%	-14.1%	-6.3%	-3.0%	---	---	---	---	-18.0%	
Printing	-32.2%	-30.4%	-21.2%	-16.3%	-16.1%	-14.6%	-13.1%	-14.2%	---	---	---	---	-15.0%	
Restaurants & Bars	2.9%	4.3%	5.2%	4.3%	4.2%	4.3%	4.4%	4.7%	---	---	---	---	3.4%	
Amusements	-7.3%	-10.8%	-6.5%	-2.8%	-1.9%	-2.1%	-0.5%	-0.2%	---	---	---	---	0.0%	
Rentals-Personal Property	3.6%	1.7%	-3.0%	5.1%	8.3%	7.7%	8.5%	7.2%	---	---	---	---	5.5%	
Contracting	9.1%	1.9%	0.2%	-0.9%	-2.6%	-3.3%	-3.6%	-3.4%	---	---	---	---	-2.0%	
Retail	6.2%	6.5%	6.7%	5.2%	4.7%	4.2%	4.4%	4.1%	---	---	---	---	3.8%	
Severance - Mining	53.9%	81.3%	76.2%	72.7%	50.9%	75.1%	85.7%	111.2%	---	---	---	---	45.0%	
Bed Tax - Hotel/Motel	-7.5%	-5.2%	-5.4%	-5.5%	-4.4%	-3.7%	-2.6%	-1.2%	---	---	---	---	-4.4%	
Subtotal (State)	5.3%	5.0%	4.8%	4.1%	3.7%	3.4%	3.7%	3.7%	---	---	---	---	3.0%	
Cities Share (25%)	5.3%	5.0%	4.8%	4.1%	3.7%	3.4%	3.7%	3.7%	---	---	---	---		
TOTAL (Phoenix Share)	4.5%	4.3%	4.1%	3.4%	3.0%	1.6%	1.8%	1.8%	---	---	---	---	1.1%	
													GASB (Y/E Adj)	-47.3%
													TOTAL (Year End)	<u>0.9%</u>

City of Phoenix
 Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report ^{1/}
 Tax Revenue from July 2025 to February 2026 (June 2025 - January 2026 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	646	-	-	-	-	4,333	3,965	5,944
State-Shared Sales Tax Collection from MJ Retail Sales	127	107	108	110	121	120	135	131	-	-	-	-	958	987	1,506
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	5,623	NA	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	NA	-	-	-	-	1,749	1,847	3,834
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	631	640	486	597	733	8,058	741	777	-	-	-	-	12,663	12,706	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	337	-	-	-	-	2,261	2,069	3,101
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	5,623	NA	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	337	-	-	-	-	7,883	7,977	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.

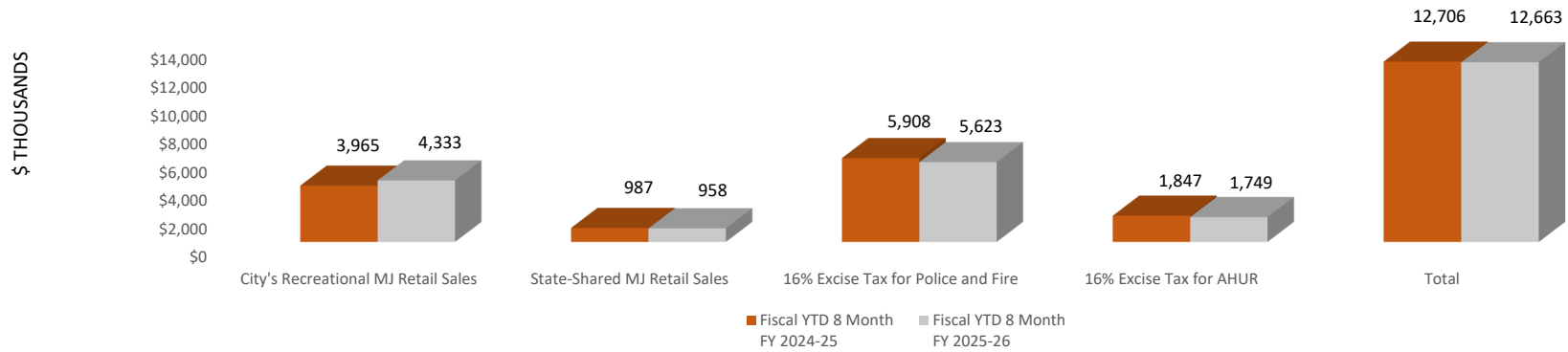
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 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 February 2026 (June 2025 - January 2026 Activity)
(In Thousands)**

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

