



City of Phoenix

To: Mayor and City Council

Date: July 2, 2026

From: Ed Zuercher
City Manager

A handwritten signature in black ink, appearing to be 'Ed Zuercher', written over a horizontal line.

Subject: GENERAL FUND REVENUE REPORT – 11 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$1.7 billion in May were \$61.3 million or 3.7% higher than the 2024-25 collections of \$1.6 billion. Year-to-date (YTD) city sales tax collections grew by 13.0%, primarily attributed to the 0.5 percentage point increase in the City Transaction Privilege Tax (TPT) and Use Tax rates. YTD state-shared sales tax collections grew by 2.0%. 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 report also includes revised 2025-26 estimates and the proposed 2026-27 budget. The revised 2025-26 GF revenue estimate is \$1.9 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 - April 2026 Business Activity)

At eleven months of 2025-26, the combined GF revenue from city and state-shared sales taxes was \$973.6 million, reflecting a 10.1% increase compared to 2024-25.

City Sales Tax: YTD 2025-26 collections were \$736.8 million, representing 13.0% 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 May year-over-year (YOY) growth percentages in key categories of city sales tax include:

- retail: 21.7%
- contracting: 10.9%
- restaurants & bars: 23.2%
- hotel/motel: 26.2%

- telecommunications: -4.1%
- commercial property rentals: 23.6%

State-Shared Sales Tax: YTD 2025-26 collections were \$236.8 million, or 2.0% growth compared to 2024-25.

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

- retail: 3.8%
- contracting: -2.4%
- restaurants & bars: 4.6%
- hotel/motel: 1.9%
- communications: -5.1%

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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	11 Month Actuals 2024-25	11 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%	\$ 168,353	\$ 168,306	0.0%	\$ 222,719	4.3%	\$ 233,412	4.8%
Sales Taxes ¹¹	536,889	627,072	674,528	707,310	705,357	-0.3%	652,239	736,770	13.0%	797,562	13.1%	811,787	1.8%
Privilege License Fees	2,915	3,467	3,385	3,469	3,462	-0.2%	3,088	3,077	-0.4%	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%	18,138	17,847	-1.6%	19,910	0.8%	20,083	0.9%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 841,818	\$ 926,000	10.0%	\$ 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%	2,449	2,376	-3.0%	2,702	-4.3%	2,939	8.8%
Cable Communications	9,424	8,982	7,979	7,058	6,296	-10.8%	3,215	4,867	51.4%	5,600	-11.1%	5,000	-10.7%
Fines & Forfeitures	9,211	8,109	7,954	8,800	8,921	1.4%	8,113	7,971	-1.8%	8,606	-3.5%	8,876	3.1%
Court Default Fee	1,288	880	885	892	1,027	15.1%	935	808	-13.6%	860	-16.3%	900	4.7%
Parks & Libraries	3,790	5,576	6,713	8,824	10,507	19.1%	9,508	7,791	-18.1%	9,030	-14.1%	9,419	4.3%
Planning	1,723	1,904	1,690	1,865	1,811	-2.9%	1,645	1,823	10.8%	2,228	23.0%	2,012	-9.7%
Police	12,637	13,841	13,843	17,277	18,199	5.3%	16,796	16,723	-0.4%	18,626	2.3%	19,007	2.0%
Street Transportation	5,881	4,526	5,375	12,375	6,137	-50.4%	10,049	8,612	-14.3%	9,220	50.3%	9,381	1.7%
Emergency Transportation	34,092	46,481	54,832	62,213	76,410	22.8%	65,982	66,357	0.6%	74,726	-2.2%	79,269	6.1%
Hazardous Materials Inspection Fee	1,464	1,299	1,584	1,524	1,431	-6.1%	1,262	1,858	47.2%	2,080	45.3%	2,798	34.5%
Other Service Charges	15,026	15,882	37,848	52,491	53,100	1.2%	48,003	44,672	-6.9%	49,253	-7.2%	47,540	-3.5%
All Others	19,464	21,292	22,177	23,370	24,396	4.4%	21,928	20,504	-6.5%	25,058	2.7%	25,906	3.4%
Subtotal	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 189,885	\$ 184,362	-2.9%	\$ 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%	232,214	236,784	2.0%	256,383	0.9%	265,158	3.4%
Income Tax	240,237	213,294	308,183	435,754	351,016	-19.4%	321,765	298,951	-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%	80,287	81,220	1.2%	90,376	3.0%	93,423	3.4%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 634,266	\$ 616,955	-2.7%	\$ 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%	\$ 1,665,969	\$ 1,727,317	3.7%	\$ 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%	\$ 1,665,969	\$ 1,727,317	3.7%	\$ 1,923,569	4.2%	\$ 1,991,390	3.5%

¹¹ 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.

Change from Prior Year

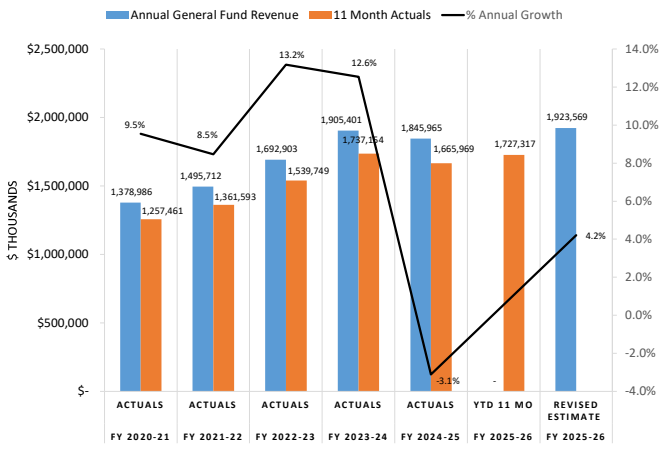
24-25 11 Month Actual Revenue:	\$ 1,665,969
25-26 11 Month Actual Revenue:	\$ 1,727,317
Dollars Over/Under Prior Year:	\$ 61,348
Percent Over/Under Prior Year:	3.7%

% Change from Prior Year and Revised Estimate

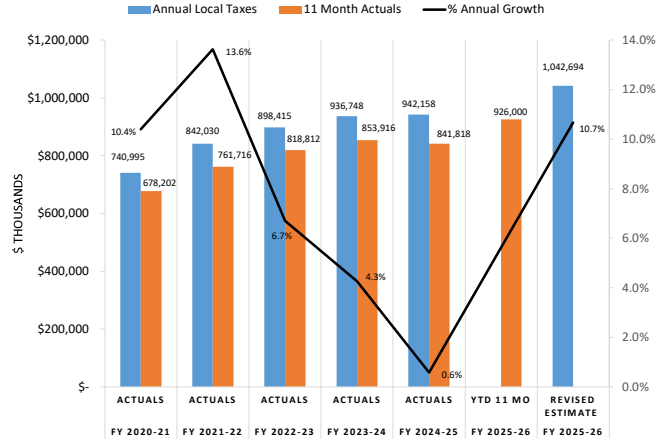
25-26 % Change from Prior Year Actual:	3.7%
25-26 Revised Estimate % Change from Prior Year Actual:	4.2%

General Fund Revenue

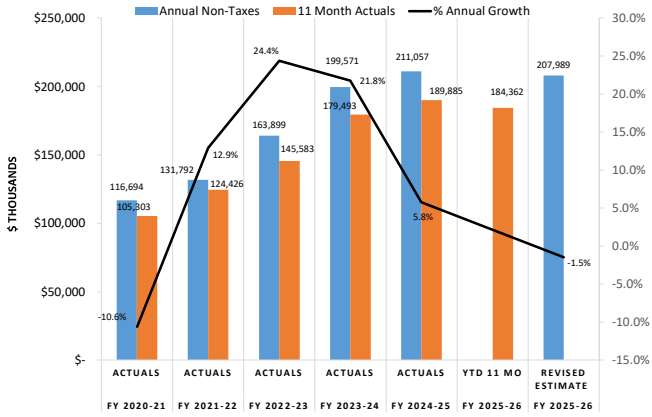
TOTAL GENERAL FUND REVENUE



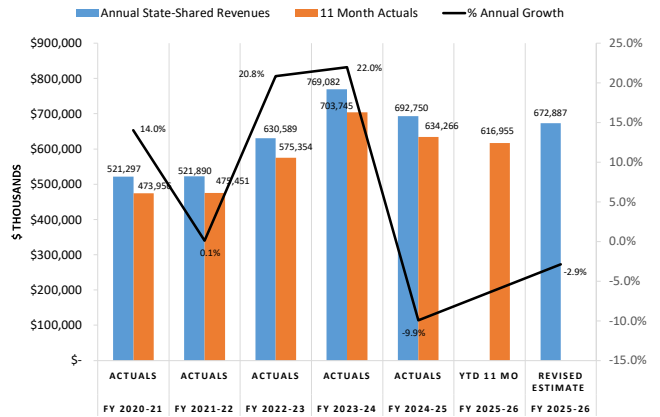
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at eleven months of \$1.7 billion, reflecting a year-over-year (YOY) growth of 3.7%. The FY 2025-26 revised estimate is \$1.9 billion, 4.2% higher than the FY 2024-25 actual.
- 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 YOY city sales tax increased by 13.0%. 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. In addition, YOY growth in city sales tax excludes GASB year-end adjustments, while the FY 2025-26 revised estimate includes them.
- Total Non-Tax revenues represent approximately \$208.0 million, or 10.8% of total annual GF revenues. The projected negative growth of (-1.5%) in FY 2025-26 was attributed to a decline in interest earnings, cable communications, parks and libraries, and ambulance billings. The YOY decline of -2.9% was slightly larger than the projection.
- 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 2.0%. 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 1.2% in May 2026.

GENERAL FUND SALES TAX BY MONTH
(In Thousands)
(11+1)

	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	63,465	21.6%	63,465	21.6%	63,469	0.0%
April	60,403	74,002	22.5%	74,002	22.5%	71,721	-3.1%
May	58,547	67,868	15.9%	67,868	15.9%	68,205	0.5%
June	55,301	0	NA	50,741	-8.2%	66,854	31.8%
Subtotal:	\$707,546	\$736,770	NA	\$787,511	11.3%	\$810,941	3.0%
Year End Adjustments	(2,189)	0	NA	10,053	100%+	846	-91.6%
TOTAL:	\$705,357	\$736,770	NA	\$797,564	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:	\$736,770
YTD Revised Estimate:	722,550
Dollars Over/Under:	\$14,220
Percent Over/Under:	2.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$736,770
YTD Prior Year Actual:	652,239
Dollars Over/Under:	\$84,530
Percent Over/Under:	13.0%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)**

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	819	470	861	963	848	995	609	719	735	1,121	877	137	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%	19.6%	10.8%	8.3%	-81.7%	6.0%		
Commercial Property Rental	5,597	6,473	6,206	6,513	6,407	6,596	7,527	6,530	6,801	6,516	6,714	5,774	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%	30.7%	3.1%	18.5%	9.9%	22.5%		
Construction Contracting	3,230	3,109	3,371	3,938	3,703	3,860	4,122	3,122	3,392	3,558	3,895	83	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%	12.6%	23.2%	15.3%	-97.2%	3.0%		
Hotel/Motel Lodging	894	956	945	1,252	1,949	1,830	1,581	2,027	2,652	3,002	2,105	(1,833)	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%	32.1%	33.3%	31.8%	-248.3%	5.6%		
Job Printing	46	60	81	81	84	78	70	22	139	82	86	(90)	739	739	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-15.0%		
Other Utilities ¹¹	15,331	16,100	5,966	2,578	10,886	6,992	6,657	6,724	6,281	6,446	7,808	2,841	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%	-0.0%	7.3%	16.5%	-63.5%	-6.3%		
Penalty & Interest	424	416	329	308	285	374	291	375	497	451	348	364	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%	73.4%	14.6%	-23.4%	68.3%	16.5%		
Publishing	6	6	5	5	4	5	71	4	2	3	5	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%	-26.1%	106.6%	13.0%	-86.4%	24.0%		
Rentals of Personal Property	2,699	3,249	3,349	3,806	4,649	3,775	4,405	3,783	3,946	4,884	5,589	4,339	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%	38.8%	12.4%	53.1%	30.5%	30.0%		
Residential Property Rental	25	31	195	51	62	21	20	158	(47)	10	18	(106)	438	438	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-97.3%	-98.2%	-148.3%	-98.5%		
Restaurant and Bars	3,209	3,414	3,521	3,888	4,011	4,042	4,134	4,130	4,261	4,731	4,523	4,124	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%	24.1%	22.5%	27.3%	20.6%	23.0%		
Retail Sales	28,989	34,025	32,369	32,812	32,833	32,523	41,823	33,374	31,326	38,748	33,270	31,065	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%	25.7%	33.5%	16.9%	12.9%	21.0%		
Telecommunication and Cable TV	745	714	664	753	686	704	705	696	680	762	671	244	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%	-4.9%	-0.2%	4.3%	-65.3%	-9.0%		
Transportation	2	1	1	1	1	2	5	6	2	2	3	(10)	16	16	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	276.1%	416.5%	-1005.0%	85.0%		
Use Tax	3,214	2,735	2,555	2,739	3,085	2,333	4,092	2,929	2,799	3,684	1,956	3,811	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%	9.0%	19.2%	-24.9%	86.4%	30.0%		
Total	65,231	71,758	60,419	59,690	69,493	64,131	76,113	64,598	63,465	74,002	67,868	50,741	787,509	787,509	11.3%
(% change from prior year) ²²	5.0%	17.5%	2.1%	-1.3%	19.7%	10.6%	15.3%	14.9%	21.6%	22.5%	15.9%	-8.3%	11.3%		

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	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
May 2026

Category	2024-25 Actual	% Change			Actual/Actual		Actual/Revised Estimate	
		Adopted Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$810	\$1,047	\$835	\$877	\$67	8.3%	\$42	5.0%
Commercial Property Rental	5,666	6,107	6,565	6,714	1,048	18.5%	149	2.3%
Construction Contracting	3,379	4,360	3,266	3,895	516	15.3%	629	19.3%
Hotel/Motel Lodging	1,597	2,263	1,644	2,105	508	31.8%	461	28.0%
Job Printing	57	94	51	86	29	50.9%	35	68.6%
Other Utilities	6,702	6,941	6,421	7,808	1,106	16.5%	1,387	21.6%
Penalty & Interest	455	312	390	348	(107)	-23.5%	(42)	-10.8%
Publishing	5	24	20	5	0	0.0%	(15)	-75.0%
Rentals of Personal Property	3,650	3,912	4,514	5,589	1,939	53.1%	1,075	23.8%
Residential Property Rentals	974	0	10	18	(956)	-98.2%	8	80.0%
Restaurants & Bars	3,553	4,567	4,479	4,523	970	27.3%	44	1.0%
Retail Sales	28,448	35,942	34,675	33,270	4,822	17.0%	(1,405)	-4.1%
Telecommunication and Cable TV	644	787	574	671	27	4.2%	97	16.9%
Transportation	1	0	1	3	2	200.0%	2	200.0%
Use	2,606	3,041	2,790	1,956	(650)	-24.9%	(834)	-29.9%
TOTAL	\$58,547	\$69,397	\$66,235	\$67,868	\$9,321	15.9%	\$1,633	2.5%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2025-26 ACTUALS COMPARED TO 2024-25
(11+1)**

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%	15.5%	14.8%	14.2%	---	6.0%
Commercial Property Rental	10.0%	22.9%	24.7%	25.5%	24.7%	26.1%	26.3%	26.6%	27.1%	24.2%	23.6%	---	22.5%
Construction Contracting	-16.3%	-6.6%	-3.6%	4.7%	3.1%	9.7%	8.4%	8.7%	9.1%	10.4%	10.9%	---	3.0%
Hotel/Motel Lodging	-5.8%	3.4%	6.4%	8.1%	12.7%	16.1%	19.2%	22.3%	24.0%	25.6%	26.2%	---	5.6%
Job Printing	-54.5%	-44.2%	-26.7%	-18.0%	-20.9%	-16.8%	-13.6%	-18.5%	-5.3%	-2.1%	1.6%	---	-15.0%
Other Utilities	48.1%	35.9%	8.3%	-11.8%	-6.5%	-5.3%	-1.7%	-4.0%	-3.7%	-3.0%	-1.6%	---	-6.3%
Penalty & Interest	38.6%	37.0%	30.6%	23.9%	16.9%	16.7%	13.6%	13.1%	19.4%	18.8%	13.5%	---	16.5%
Publishing	-25.0%	-9.1%	11.8%	14.6%	17.1%	28.1%	39.3%	32.2%	29.8%	30.3%	28.6%	---	24.0%
Rentals of Personal Property	-2.0%	10.2%	16.1%	22.9%	29.2%	28.3%	29.4%	28.5%	29.6%	27.2%	29.9%	---	30.0%
Residential Property Rentals	-99.4%	-99.3%	-97.7%	-98.0%	-98.0%	-98.3%	-98.5%	-97.9%	-98.1%	-98.1%	-98.1%	---	-98.5%
Restaurants & Bars	3.7%	14.2%	18.3%	19.6%	20.5%	21.5%	21.9%	22.6%	22.8%	22.8%	23.2%	---	23.0%
Retail Sales	5.5%	16.6%	19.5%	20.0%	20.2%	19.4%	20.0%	20.3%	20.8%	22.2%	21.7%	---	21.0%
Telecommunication and Cable TV	-11.2%	-11.9%	-14.7%	-10.8%	-8.9%	-7.3%	-6.4%	-5.3%	-5.3%	-4.8%	-4.1%	---	-9.0%
Transportation	100.0%	100.0%	300.0%	150.0%	100.0%	100.0%	225.0%	375.0%	326.0%	288.3%	275.7%	---	85.0%
Use Tax	23.6%	19.6%	17.8%	22.3%	67.7%	50.4%	41.1%	36.6%	33.1%	31.2%	25.5%	---	30.0%
TOTAL	5.0%	11.2%	8.3%	5.9%	8.5%	8.9%	9.9%	10.5%	11.6%	12.7%	13.0%	---	11.3%

CONVENTION CENTER SALES TAX BY MONTH
(In Thousands)
(11+1)

	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	9,266	14.6%	9,266	14.6%	9,375	1.2%
April	8,744	10,928	10,243	17.1%	10,243	17.1%	10,035	-2.0%
May	7,769	9,655	9,016	16.1%	9,016	16.1%	8,803	-2.4%
June	6,556	8,718	0	NA	5,383	-17.9%	7,893	46.6%
Subtotal:	\$85,373	\$101,977	\$88,041	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	\$88,041	NA	\$94,192	10.7%	\$96,761	2.7%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$88,041
YTD Revised Estimate:	85,714
Dollars Over/Under:	\$2,327
Percent Over/Under:	2.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$88,041
YTD Prior Year Actual:	78,817
Dollars Over/Under:	\$9,224
Percent Over/Under:	11.7%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Advertising	218	148	138	222	192	153	216	116	142	205	117	169	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%	-0.2%	-4.0%	-29.0%	204.9%	-23.0%			
Construction Contracting	2,307	2,221	2,408	2,813	2,645	2,757	2,945	2,230	2,423	2,542	2,782	58	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%	12.6%	23.2%	15.3%	-97.2%	3.0%			
Hotel/Motel Lodging	1,443	1,279	1,258	1,687	2,626	2,482	2,128	2,741	3,556	4,054	2,818	2,284	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%	7.8%	10.6%	8.1%	12.8%	5.6%			
Job Printing	33	43	58	58	60	56	50	16	99	59	61	(65)	528	528	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-15.0%			
Publishing	4	4	4	4	3	3	51	3	1	2	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%	-26.1%	106.6%	13.0%	-86.4%	24.0%			
Restaurant and Bars	2,292	2,438	2,515	2,777	2,865	2,887	2,953	2,950	3,044	3,380	3,231	2,946	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%	24.1%	22.5%	27.3%	20.6%	23.0%			
Transportation	1	1	1	1	1	1	4	5	1	2	2	(9)	11	11	85.0%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	276.1%	416.5%	-1005.0%	85.0%			
Total	6,299	6,133	6,381	7,562	8,391	8,340	8,346	8,060	9,266	10,243	9,016	5,383	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%	14.6%	17.1%	16.0%	-17.9%	9.4%			
													GASB	768	768	100%+
													Total	94,192	94,192	10.7%

SPORTS FACILITIES SALES TAX BY MONTH
(In Thousands)
(11+1)

	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	3,453	10.1%	3,453	10.1%	3,373	-2.3%
April	4,188	4,455	4,401	5.1%	4,401	5.1%	4,183	-5.0%
May	3,003	3,500	3,046	1.4%	3,046	1.4%	3,125	2.6%
June	2,331	2,753	0	NA	1,924	-17.5%	2,471	28.4%
Subtotal:	\$29,889	\$32,683	\$28,140	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	\$28,140	-6.1%	\$29,944	-0.1%	\$30,579	2.1%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$28,140
YTD Revised Estimate:	27,600
Dollars Over/Under:	\$540
Percent Over/Under:	2.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$28,140
YTD Prior Year Actual:	27,558
Dollars Over/Under:	\$583
Percent Over/Under:	2.1%

SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	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	1,778	2,027	1,409	1,143	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%	7.8%	10.6%	8.1%	12.8%	5.6%			
Short-Term Motor Vehicle Rental	1,154	819	964	1,045	1,457	1,369	1,304	1,306	1,675	2,374	1,637	782	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%	12.6%	0.8%	-3.7%	-40.8%	-3.5%			
Total	1,876	1,458	1,593	1,889	2,770	2,611	2,368	2,676	3,453	4,401	3,046	1,924	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%	10.1%	5.1%	1.4%	-17.5%	0.6%			
													GASB	(120)	(120)	-100%+
													Total	29,944	29,944	-0.1%

JET FUEL SALES TAX BY MONTH
(In Thousands)
(11+1)

	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	-34.8%	44	-34.8%	58	32.7%
February	232	223	227	-2.2%	227	-2.2%	215	-5.2%
March	68	76	75	9.9%	75	9.9%	77	3.1%
April	99	123	107	8.1%	107	8.1%	116	8.4%
May	76	61	69	-9.2%	69	-9.2%	69	0.0%
June	58	49	0	NA	86	47.6%	54	-36.9%
Subtotal:	\$894	\$884	\$774	NA	\$860	-3.8%	\$874	1.7%
Year End Adjustment	1	2	0	NA	(2)	-100%+	1	100%+
TOTAL:	\$895	\$886	\$774	NA	\$858	-4.2%	\$875	2.0%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$774
YTD Revised Estimate:	807
Dollars Over/Under:	(\$33)
Percent Over/Under:	-4.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$774
YTD Prior Year Actual:	836
Dollars Over/Under:	(\$62)
Percent Over/Under:	-7.4%

TRANSPORTATION 2050 SALES TAX BY MONTH
(In Thousands)
(11+1)

	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	42,211	13.3%	42,211	13.3%	41,810	-0.9%
February	28,847	34,898	35,236	22.1%	35,236	22.1%	35,461	0.6%
March	28,043	35,591	35,060	25.0%	35,060	25.0%	34,737	-0.9%
April	32,915	40,730	41,071	24.8%	41,071	24.8%	39,737	-3.2%
May	31,510	38,505	37,071	17.6%	37,071	17.6%	37,624	1.5%
June	28,827	37,138	0	NA	26,561	-7.9%	36,365	36.9%
Subtotal:	\$367,814	\$431,282	\$393,389	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	\$393,389	NA	\$426,167	16.6%	\$434,840	2.0%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$393,389
YTD Revised Estimate:	384,803
Dollars Over/Under:	\$8,586
Percent Over/Under:	2.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$393,389
YTD Prior Year Actual:	338,988
Dollars Over/Under:	\$54,401
Percent Over/Under:	16.0%

TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Amusements	412	237	433	484	427	500	306	361	370	564	441	68	4,603	4,603	6.0%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	10.8%	8.3%	-81.7%	6.0%			
Commercial Property Rental	2,598	3,034	2,924	3,071	3,025	3,109	3,548	3,075	3,203	3,074	3,163	2,297	36,121	36,121	22.5%	
(% change from prior year)	9.2%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	4.5%	20.1%	-5.9%	22.5%			
Construction Contracting	2,784	2,680	2,906	3,395	3,191	3,328	3,553	2,691	2,923	3,067	3,358	71	33,947	33,947	3.0%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	23.2%	15.3%	-97.2%	3.0%			
Hotel/Motel Lodging	450	481	475	630	980	920	795	1,019	1,333	1,509	1,058	(921)	8,729	8,729	5.6%	
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	33.3%	31.8%	-248.3%	5.6%			
Job Printing	39	52	69	70	72	67	60	19	120	71	74	(76)	637	637	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-15.0%			
Publishing	5	5	5	4	3	4	61	3	2	3	5	1	101	101	24.0%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	106.6%	13.0%	-86.4%	24.0%			
Rentals of Personal Property	1,357	1,634	1,684	1,914	2,338	1,898	2,215	1,902	1,984	2,456	2,810	2,182	24,374	24,374	30.0%	
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	12.4%	53.1%	30.5%	30.0%			
Residential Property Rental	12	15	98	26	31	11	10	79	(24)	5	9	(52)	220	220	-98.5%	
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.4%	-120.1%	-97.3%	-98.2%	-147.8%	-98.5%			
Restaurant and Bars	2,766	2,942	3,035	3,352	3,457	3,485	3,563	3,560	3,673	4,079	3,899	3,555	41,366	41,366	23.0%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	22.5%	27.3%	20.6%	23.0%			
Retail Sales	14,022	16,572	15,663	16,031	15,983	15,886	20,349	16,269	15,304	18,839	16,189	14,209	195,316	195,316	21.0%	
(% change from prior year)	5.1%	28.8%	25.2%	22.5%	21.1%	17.3%	23.5%	22.8%	26.6%	33.9%	17.5%	6.9%	21.0%			
Transportation	1	1	1	1	1	1	4	6	1	2	3	(9)	13	13	85.0%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	276.1%	416.5%	-1005.0%	85.0%			
Use Tax	1,381	1,260	1,192	1,309	1,428	1,104	1,919	1,387	1,332	1,734	948	1,574	16,568	16,568	30.0%	
(% change from prior year)	11.8%	17.9%	15.7%	42.8%	-441.0%	-5.7%	10.7%	13.4%	11.9%	17.6%	-19.9%	67.9%	30.0%			
Total	25,828	28,913	28,485	30,286	30,938	30,313	36,385	30,373	30,221	35,403	31,955	22,895	361,996	361,996	14.2%	
(% change from prior year)	-5.2%	15.7%	14.2%	16.7%	19.3%	14.5%	13.3%	22.1%	25.0%	24.8%	17.6%	-7.9%	14.2%			
													GASB	5,362	5,362	100%+
													Total	367,358	367,358	16.6%

TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Amusements	66	38	69	78	68	80	49	58	59	90	71	11	737	737	6.0%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	10.8%	8.3%	-81.7%	6.0%			
Commercial Property Rental	415	486	468	492	484	498	568	492	513	492	506	369	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%	32.4%	4.5%	20.1%	-5.6%	22.5%			
Construction Contracting	446	429	465	543	511	533	569	431	468	491	538	11	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%	12.6%	23.2%	15.3%	-97.1%	3.0%			
Hotel/Motel Lodging	72	77	76	101	157	147	127	163	213	242	169	(147)	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%	32.1%	33.3%	31.8%	-248.3%	5.6%			
Job Printing	6	8	11	11	12	11	10	3	19	11	12	(12)	102	102	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-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%	-26.1%	106.6%	13.0%	-86.4%	24.0%			
Rentals of Personal Property	217	262	270	306	374	304	355	305	318	393	450	348	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%	38.8%	12.4%	53.1%	30.5%	30.0%			
Residential Property Rental	2	2	16	4	5	2	2	13	(4)	1	1	(9)	35	35	-98.5%	
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.4%	-120.1%	-97.3%	-98.3%	-146.9%	-98.5%			
Restaurant and Bars	443	471	486	537	553	558	570	570	588	653	624	569	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%	24.1%	22.5%	27.3%	20.6%	23.0%			
Retail Sales	2,245	2,653	2,507	2,566	2,559	2,543	3,258	2,605	2,450	3,016	2,592	2,275	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%	26.6%	33.9%	17.5%	6.9%	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%	123.3%	276.1%	416.5%	-1005.0%	85.0%			
Use Tax	221	202	191	210	229	177	307	222	214	278	152	249	2,652	2,652	30.0%	
(% change from prior year)	11.8%	17.9%	15.7%	42.8%	-44.0%	-6.1%	10.7%	13.4%	12.2%	17.6%	-19.9%	67.6%	30.0%			
Total	4,134	4,629	4,559	4,849	4,953	4,853	5,825	4,862	4,838	5,668	5,116	3,666	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%	25.0%	24.8%	17.6%	-7.8%	14.2%			
													GASB	856	856	100%+
													Total	58,809	58,809	16.6%

PARKS & PRESERVES SALES TAX BY MONTH
(In Thousands)
(11+1)

	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	5,133	21.8%	5,133	21.8%	5,194	1.2%
March	4,097	5,195	5,096	24.4%	5,096	24.4%	5,084	-0.2%
April	4,802	5,941	5,994	24.8%	5,994	24.8%	5,812	-3.0%
May	4,610	5,619	5,392	17.0%	5,392	17.0%	5,505	2.1%
June	4,222	5,419	0	NA	4,083	-3.3%	5,324	30.4%
Subtotal:	\$53,751	\$62,990	\$57,387	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	\$57,387	NA	\$62,373	16.8%	\$63,544	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$57,387
YTD Revised Estimate:	56,322
Dollars Over/Under:	\$1,065
Percent Over/Under:	1.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$57,387
YTD Prior Year Actual:	49,528
Dollars Over/Under:	\$7,858
Percent Over/Under:	15.9%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Amusements	41	24	43	48	42	50	30	36	37	56	44	7	458	458	6.0%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	10.8%	8.3%	-81.7%	6.0%			
Commercial Property Rental	259	302	291	305	301	309	353	306	319	306	315	226	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%	32.4%	4.5%	20.1%	-6.0%	22.5%			
Construction Contracting	277	266	289	338	317	331	353	268	291	305	334	7	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%	12.6%	23.2%	15.3%	-97.2%	3.0%			
Hotel/Motel Lodging	45	48	47	63	97	92	79	101	133	150	105	(92)	868	868	5.6%	
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	33.3%	31.8%	-248.3%	5.6%			
Job Printing	4	5	7	7	7	7	6	2	12	7	7	(8)	63	63	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-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%	-26.1%	106.6%	13.0%	-86.4%	24.0%			
Rentals of Personal Property	135	162	167	190	232	189	220	189	197	244	279	220	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%	38.8%	12.4%	53.1%	30.5%	30.0%			
Residential Property Rental	1	2	10	3	3	1	1	8	(2)	1	1	(7)	22	22	-98.5%	
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-97.3%	-98.2%	-148.3%	-98.5%			
Restaurant and Bars	275	293	302	333	344	346	354	354	365	406	388	353	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%	24.1%	22.5%	27.3%	20.6%	23.0%			
Retail Sales	1,449	1,701	1,618	1,641	1,642	1,626	2,091	1,669	1,566	1,937	1,663	1,554	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%	25.7%	33.5%	16.9%	12.9%	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%	123.3%	276.1%	416.5%	-1005.0%	85.0%			
Use Tax	161	137	128	137	154	117	205	146	140	184	98	190	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%	9.0%	19.2%	-24.9%	86.4%	30.0%			
Total	2,647	2,940	2,903	3,065	3,141	3,067	3,699	3,079	3,057	3,596	3,235	2,450	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%	24.4%	24.8%	17.0%	-3.3%	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
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	27	16	29	32	28	33	20	24	25	37	29	5	305	305	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	10.8%	8.3%	-81.7%	6.0%		
Commercial Property Rental	172	201	194	204	201	206	235	204	212	204	210	152	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%	32.4%	4.5%	20.1%	-6.0%	22.5%		
Construction Contracting	185	178	193	225	212	221	236	178	194	203	223	3	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%	12.6%	23.2%	15.3%	-97.2%	3.0%		
Hotel/Motel Lodging	30	32	32	42	65	61	53	68	88	100	70	(62)	579	579	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	33.3%	31.8%	-248.3%	5.6%		
Job Printing	3	3	5	5	5	4	4	1	8	5	5	(6)	42	42	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-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%	-26.1%	106.6%	13.0%	-86.4%	24.0%		
Rentals of Personal Property	90	108	112	127	155	126	147	126	132	163	186	144	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%	38.8%	12.4%	53.1%	30.5%	30.0%		
Residential Property Rental	1	1	6	2	2	1	1	5	(2)	0	1	(3)	15	15	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-97.3%	-98.2%	-148.3%	-98.5%		
Restaurant and Bars	183	195	201	222	229	231	236	236	244	270	258	237	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%	24.1%	22.5%	27.3%	20.6%	23.0%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,084	1,394	1,113	1,044	1,292	1,109	1,036	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%	25.7%	33.5%	16.9%	12.9%	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%	123.3%	276.1%	416.5%	-1005.0%	85.0%		
Use Tax	107	91	85	91	103	78	136	98	93	123	65	128	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%	9.0%	19.2%	-24.9%	86.4%	30.0%		
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,467	2,053	2,038	2,398	2,157	1,634	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%	24.4%	24.8%	17.0%	-3.3%	14.4%		

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

NEIGHBORHOOD PROTECTION SALES TAX BY MONTH
(In Thousands)
(11+1)

	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	5,096	24.4%	5,096	24.4%	5,084	-0.2%
April	4,802	5,942	5,994	24.8%	5,994	24.8%	5,813	-3.0%
May	4,610	5,619	5,392	17.0%	5,392	17.0%	5,505	2.1%
June	4,223	5,418	0	NA	4,082	-3.3%	5,322	30.4%
Subtotal:	\$53,754	\$62,990	\$57,387	NA	\$61,469	14.4%	\$63,442	3.2%
Year End Adjustment	(336)	1,013	0	NA	902	100%+	103	-88.6%
TOTAL:	\$53,418	\$64,003	\$57,387	NA	\$62,371	16.8%	\$63,545	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$57,387
YTD Revised Estimate:	56,324
Dollars Over/Under:	\$1,063
Percent Over/Under:	1.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$57,387
YTD Prior Year Actual:	49,531
Dollars Over/Under:	\$7,856
Percent Over/Under:	15.9%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Amusements	3	2	4	4	4	4	3	3	3	5	4	(1)	38	38	6.0%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	10.8%	8.3%	-81.7%	6.0%			
Commercial Property Rental	22	25	24	25	25	26	29	25	27	25	26	20	299	299	22.5%	
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	4.5%	20.1%	-6.0%	22.5%			
Construction Contracting	23	22	24	28	26	28	29	22	24	25	28	2	281	281	3.0%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	23.2%	15.3%	-97.2%	3.0%			
Hotel/Motel Lodging	4	4	4	5	8	8	7	8	11	13	9	(9)	72	72	5.6%	
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	33.3%	31.8%	-248.3%	5.6%			
Job Printing	0	0	1	1	1	1	1	0	1	1	1	(3)	5	5	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-15.0%			
Publishing	0	0	0	0	0	0	1	0	0	0	0	0	1	1	24.0%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	106.6%	13.0%	-86.4%	24.0%			
Rentals of Personal Property	11	14	14	16	19	16	18	16	16	20	23	19	202	202	30.0%	
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	12.4%	53.1%	30.5%	30.0%			
Residential Property Rental	0	0	1	0	0	0	0	1	0	0	0	0	2	2	-98.5%	
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-97.3%	-98.2%	-148.3%	-98.5%			
Restaurant and Bars	23	24	25	28	29	29	30	30	30	34	32	29	343	343	23.0%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	22.5%	27.3%	20.6%	23.0%			
Retail Sales	121	142	135	137	137	136	174	139	131	162	139	128	1,681	1,681	21.0%	
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	25.7%	33.5%	16.9%	12.9%	21.0%			
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85.0%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	276.1%	416.5%	-1005.0%	85.0%			
Use Tax	13	11	11	11	13	10	17	12	12	15	8	17	150	150	30.0%	
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.7%	-7.9%	12.9%	11.5%	9.0%	19.2%	-24.9%	86.4%	30.0%			
Total	221	245	242	256	262	256	308	257	255	300	270	203	3,075	3,075	14.4%	
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	24.4%	24.8%	17.0%	-3.3%	14.4%			
													GASB	45	45	100%+
													Total	3,120	3,120	16.8%

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	17	10	18	20	18	21	13	15	15	23	18	3	191	191	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	10.8%	8.3%	-81.7%	6.0%		
Commercial Property Rental	108	126	121	127	125	129	147	127	133	127	131	95	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%	32.4%	4.5%	20.1%	-6.0%	22.5%		
Construction Contracting	115	111	120	141	132	138	147	111	121	127	139	4	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%	12.6%	23.2%	15.3%	-97.2%	3.0%		
Hotel/Motel Lodging	19	20	20	26	41	38	33	42	55	63	44	(39)	362	362	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	33.3%	31.8%	-248.3%	5.6%		
Job Printing	2	2	3	3	3	3	3	1	5	3	3	(5)	26	26	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-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%	-26.1%	106.6%	13.0%	-86.4%	24.0%		
Rentals of Personal Property	56	68	70	79	97	79	92	79	82	102	116	90	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%	38.8%	12.4%	53.1%	30.5%	30.0%		
Residential Property Rental	1	1	4	1	1	0	0	3	(1)	0	0	(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%	-120.1%	-97.3%	-98.2%	-148.3%	-98.5%		
Restaurant and Bars	115	122	126	139	143	144	148	147	152	169	162	147	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%	24.1%	22.5%	27.3%	20.6%	23.0%		
Retail Sales	604	709	674	683	684	677	871	695	653	807	693	648	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%	25.7%	33.5%	16.9%	12.9%	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%	123.3%	276.1%	416.5%	-1005.0%	85.0%		
Use Tax	67	57	53	57	64	49	85	61	58	77	41	79	748	748	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-57.9%	-7.9%	12.9%	11.5%	9.0%	19.2%	-24.9%	86.4%	30.0%		
Total	1,103	1,225	1,209	1,277	1,309	1,278	1,541	1,283	1,274	1,498	1,348	1,020	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%	24.4%	24.8%	17.0%	-3.3%	14.4%		

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

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Amusements	48	27	50	56	49	58	36	42	43	65	51	9	534	534	6.0%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	10.8%	8.3%	-81.7%	6.0%			
Commercial Property Rental	302	352	339	356	351	361	412	357	372	357	367	265	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%	32.4%	4.5%	20.1%	-6.0%	22.5%			
Construction Contracting	323	311	337	394	370	386	412	312	339	356	390	8	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%	12.6%	23.2%	15.3%	-97.2%	3.0%			
Hotel/Motel Lodging	52	56	55	73	114	107	92	118	155	175	123	(107)	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%	32.1%	33.3%	31.8%	-248.3%	5.6%			
Job Printing	5	6	8	8	8	8	7	2	14	8	9	(9)	74	74	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-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%	-26.1%	106.6%	13.0%	-86.4%	24.0%			
Rentals of Personal Property	157	190	195	2,222	271	220	257	221	230	285	326	254	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%	38.8%	12.4%	53.1%	30.5%	30.0%			
Residential Property Rental	1	2	11	3	4	1	1	9	(3)	1	1	(5)	26	26	-98.5%	
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-97.3%	-98.2%	-148.3%	-98.5%			
Restaurant and Bars	321	341	352	389	401	404	413	413	426	473	452	414	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%	24.1%	22.5%	27.3%	20.6%	23.0%			
Retail Sales	1,691	1,985	1,888	1,914	1,915	1,897	2,440	1,947	1,827	2,260	1,941	1,813	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%	25.7%	33.5%	16.9%	12.9%	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%	123.3%	276.1%	416.5%	-1005.0%	85.0%			
Use Tax	187	160	149	160	180	136	239	171	163	215	114	222	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%	9.0%	19.2%	-24.9%	86.4%	30.0%			
Total	3,088	3,430	3,387	3,576	3,665	3,579	4,316	3,593	3,567	4,196	3,774	2,859	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%	24.4%	24.8%	17.0%	-3.3%	14.4%			
													GASB	632	632	100%+
													Total	43,661	43,661	16.8%

CAPITAL CONSTRUCTION SALES TAX BY MONTH
(In Thousands)
(11+1)

	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	504	-4.9%	504	-4.9%	467	-7.3%
April	565	663	564	-0.2%	564	-0.2%	547	-3.0%
May	477	583	497	4.2%	497	4.2%	421	-15.2%
June	525	510	0	NA	182	-65.3%	478	162.6%
Subtotal:	\$6,532	\$6,870	\$5,762	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	\$5,762	NA	\$5,850	-9.0%	\$5,659	-3.3%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$5,762
YTD Revised Estimate:	5,460
Dollars Over/Under:	\$302
Percent Over/Under:	5.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$5,762
YTD Prior Year Actual:	6,007
Dollars Over/Under:	(\$245)
Percent Over/Under:	-4.1%

PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH
(In Thousands)
(11+1)

	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	2,418	-1.4%	2,418	-1.4%	2,644	9.3%
April	2,156	2,482	2,460	14.1%	2,460	14.1%	2,271	-7.7%
May	2,471	2,569	2,634	6.6%	2,634	6.6%	2,550	-3.2%
June	2,576	2,807	0	NA	1,538	-40.3%	2,669	73.5%
Subtotal:	\$34,903	\$35,268	\$32,841	NA	\$34,379	-1.5%	\$34,826	1.3%
Year End Adjustment	313	42	0	NA	(147)	-100%+	61	100%+
TOTAL:	\$35,216	\$35,310	\$32,841	NA	\$34,232	-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:	\$32,841
YTD Revised Estimate:	32,120
Dollars Over/Under:	\$721
Percent Over/Under:	2.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$32,841
YTD Prior Year Actual:	32,327
Dollars Over/Under:	\$514
Percent Over/Under:	1.6%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% 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%	981 -0.2%	919 -1.4%	935 14.1%	1,001 6.6%	584 -40.3%	13,064 -1.5%	13,064	-1.5%
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%	981 -0.2%	919 -1.4%	935 14.1%	1,001 6.6%	584 -40.3%	13,064 -1.5%	13,064	-1.5%
														GASB (56)	
														(56)	-100%+
														13,008	-2.8%

^{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
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% 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%	1,601 -0.2%	1,500 -1.4%	1,525 14.1%	1,633 6.6%	954 -40.3%	21,315 -1.5%	21,315	-1.5%
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%	1,601 -0.2%	1,500 -1.4%	1,525 14.1%	1,633 6.6%	954 -40.3%	21,315 -1.5%	21,315	-1.5%
													GASB (91)	(91)	-100%+
													Total 21,224	21,224	-2.8%

^{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.

2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH
(In Thousands)
(11+1)

	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	10,471	19.2%	10,471	19.2%	10,225	-2.3%
December	8,999	10,413	10,225	13.6%	10,225	13.6%	10,404	1.7%
January	10,895	12,255	12,333	13.2%	12,333	13.2%	12,271	-0.5%
February	8,430	10,196	10,266	21.8%	10,266	21.8%	10,387	1.2%
March	8,194	10,390	10,192	24.4%	10,192	24.4%	10,167	-0.2%
April	9,605	11,886	11,988	24.8%	11,988	24.8%	11,625	-3.0%
May	9,220	11,240	10,783	17.0%	10,783	17.0%	11,011	2.1%
June	8,446	10,838	0	NA	8,166	-3.3%	10,644	30.3%
Subtotal:	\$107,503	\$125,980	\$114,773	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	\$114,773	NA	\$124,744	16.8%	\$127,089	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$114,773
YTD Revised Estimate:	112,643
Dollars Over/Under:	\$2,130
Percent Over/Under:	1.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$114,773
YTD Prior Year Actual:	99,057
Dollars Over/Under:	\$15,716
Percent Over/Under:	15.9%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Amusements	27	16	29	32	28	33	20	24	25	37	29	5	305	305	6.0%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	10.8%	8.3%	-81.7%	6.0%			
Commercial Property Rental	172	201	194	204	201	206	235	204	212	204	210	152	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%	32.4%	4.5%	20.1%	-6.0%	22.5%			
Construction Contracting	185	178	193	225	212	221	236	178	194	203	223	3	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%	12.6%	23.2%	15.3%	-97.2%	3.0%			
Hotel/Motel Lodging	30	32	32	42	65	61	53	68	88	100	70	(62)	579	579	5.6%	
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	33.3%	31.8%	-248.3%	5.6%			
Job Printing	3	3	5	5	5	4	4	1	8	5	5	(6)	42	42	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-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%	-26.1%	106.6%	13.0%	-86.4%	24.0%			
Rentals of Personal Property	90	108	112	127	155	126	147	126	132	163	186	144	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%	38.8%	12.4%	53.1%	30.5%	30.0%			
Residential Property Rental	1	1	6	2	2	1	1	5	(2)	0	1	(3)	15	15	-98.5%	
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-97.3%	-98.2%	-148.3%	-98.5%			
Restaurant and Bars	183	195	201	222	229	231	236	236	244	270	258	237	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%	24.1%	22.5%	27.3%	20.6%	23.0%			
Retail Sales	966	1,134	1,079	1,094	1,095	1,084	1,394	1,113	1,044	1,292	1,109	1,036	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%	25.7%	33.5%	16.9%	12.9%	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%	123.3%	276.1%	416.5%	-1005.0%	85.0%			
Use Tax	107	91	85	91	103	78	136	98	93	123	65	128	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%	9.0%	19.2%	-24.9%	86.4%	30.0%			
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,467	2,053	2,038	2,398	2,157	1,633	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%	24.4%	24.8%	17.0%	-3.3%	14.4%			
													GASB	361	361	100%+
													Total	24,951	24,951	16.8%

PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(11+1)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	109	63	115	128	113	133	81	96	98	149	117	18	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%	19.6%	10.8%	8.3%	-81.7%	6.0%		
Commercial Property Rental	690	805	775	814	802	824	941	815	849	815	839	609	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%	32.4%	4.5%	20.1%	-6.0%	22.5%		
Construction Contracting	738	711	771	900	846	882	942	714	775	813	890	20	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%	12.6%	23.2%	15.3%	-97.2%	3.0%		
Hotel/Motel Lodging	119	128	126	167	260	244	211	270	354	400	281	(245)	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%	32.1%	33.3%	31.8%	-248.3%	5.6%		
Job Printing	10	14	18	18	19	18	16	5	32	19	20	(20)	169	169	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	34.6%	50.7%	-268.7%	-15.0%		
Publishing	1	1	1	1	1	1	16	1	0	1	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%	-26.1%	106.6%	13.0%	-86.4%	24.0%		
Rentals of Personal Property	360	433	446	507	620	503	587	504	526	651	745	581	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%	38.8%	12.4%	53.1%	30.5%	30.0%		
Residential Property Rental	3	4	26	7	8	3	3	21	(6)	1	2	(14)	58	58	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-97.3%	-98.2%	-148.3%	-98.5%		
Restaurant and Bars	734	780	805	889	917	924	945	944	974	1,081	1,034	942	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%	24.1%	22.5%	27.3%	20.6%	23.0%		
Retail Sales	3,865	4,537	4,316	4,375	4,378	4,336	5,576	4,450	4,177	5,166	4,436	4,142	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%	25.7%	33.5%	16.9%	12.9%	21.0%		
Transportation	0	0	0	0	0	0	1	1	0	1	1	0	4	4	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	276.1%	416.5%	-1005.0%	85.0%		
Use Tax	428	365	341	365	411	311	546	391	373	491	261	508	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%	9.0%	19.2%	-24.9%	86.4%	30.0%		
Total	7,059	7,840	7,740	8,173	8,376	8,180	9,865	8,212	8,153	9,590	8,626	6,533	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%	24.4%	24.8%	17.0%	-3.3%	14.4%		

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

STATE SALES TAX BY MONTH
PHOENIX SHARE
(In Thousands)
11+1

	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 ^{2/}	19,911	20,988	5.4%	20,988	5.4%	21,056	0.3%
April	23,138	23,789	2.8%	23,789	2.8%	24,176	1.6%
May ^{2/}	21,591	21,498	-0.4%	21,498	-0.4%	22,542	4.9%
June	21,177	0	NA	19,289	-8.9%	22,376	16.0%
Subtotal	\$253,391	\$236,784	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	\$236,784	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%.

^{2/} March's growth reflects ADOR's retroactive lump-sum adjustments for San Tan Valley's incorporation, covering September through March. Phoenix's population share decreased from 27.52% to 27.07% in December, was revised to 27.11% in March, and then updated to 26.87% in May as part of ADOR's normal annual update.

Actual vs. Prior Year	
YTD Actual Revenue:	\$236,784
YTD Prior Year Actual:	232,214
Dollars Over/(Under):	\$4,570
Percent Over/(Under):	2.0%

Actual vs. Revised Estimate	
YTD Actual Revenue:	\$236,784
YTD Revised Estimate:	234,575
Dollars Over/(Under):	\$2,209
Percent Over/(Under):	0.9%

**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 (Act)	APR (Act)	MAY (Act)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$26	\$39	\$49	\$43	\$208	\$38	\$54	\$100	\$53	\$51	\$46	(\$117)	\$589	45.0%
% change from PY actual	-40.0%	72.2%	16.0%	22.9%	234.2%	275.1%	34.5%	225.7%	178.1%	61.9%	38.6%	-421.5%		
Mining-Oil & Gas Production	\$263	\$240	\$213	\$238	\$205	\$166	\$191	\$200	\$221	\$284	\$250	\$256	\$2,727	-4.0%
% change from PY actual	14.9%	8.2%	-9.3%	-13.1%	-17.5%	-25.0%	-25.2%	-16.4%	13.3%	24.8%	-4.0%	9.3%		
Utilities	\$12,468	\$15,576	\$16,043	\$14,660	\$12,810	\$9,196	\$9,924	\$9,935	\$9,691	\$9,556	\$10,622	\$7,743	\$138,222	0.5%
% change from PY actual	5.5%	-3.4%	1.5%	0.1%	-0.8%	-2.6%	6.1%	-2.4%	6.3%	14.2%	10.6%	-23.8%		
Communications	\$1,061	\$1,025	\$975	\$1,043	\$1,013	\$894	\$1,040	\$993	\$996	\$1,137	\$996	\$48	\$11,221	-12.4%
% change from PY actual	-16.8%	-17.3%	-25.4%	1.8%	1.5%	-8.7%	-3.5%	0.3%	-0.2%	19.9%	6.2%	-95.4%		
Private Car & Pipelines	\$38	\$37	\$38	\$38	\$37	\$38	\$91	\$37	\$37	\$37	\$51	(\$20)	\$459	0.1%
% change from PY actual	-0.9%	0.9%	-0.2%	3.1%	-2.2%	-2.3%	137.0%	-8.6%	-3.1%	-2.9%	34.7%	-150.4%		
Publishing	\$38	\$33	\$29	\$24	\$31	\$27	\$116	\$55	\$20	\$23	\$26	(\$36)	\$386	-18.0%
% change from PY actual	-55.8%	18.8%	37.8%	-27.2%	34.1%	26.6%	9.4%	20.5%	-14.4%	-14.3%	3.8%	-210.9%		
Printing	\$176	\$160	\$197	\$215	\$230	\$197	\$202	\$137	\$284	\$209	\$203	(\$37)	\$2,172	-15.0%
% change from PY actual	-32.2%	-28.2%	1.6%	-0.9%	-15.5%	-6.8%	-2.5%	-24.5%	44.1%	1.6%	-4.0%	-121.1%		
Restaurants & Bars	\$37,273	\$34,574	\$35,612	\$36,972	\$38,423	\$39,445	\$41,428	\$39,777	\$41,951	\$45,442	\$42,822	\$36,580	\$470,299	3.4%
% change from PY actual	2.9%	5.9%	6.9%	1.7%	4.1%	4.5%	4.8%	7.0%	6.4%	0.5%	6.6%	-8.9%		
Amusements	\$3,674	\$3,095	\$3,233	\$3,703	\$3,967	\$4,276	\$4,275	\$4,121	\$3,652	\$4,882	\$4,724	\$3,572	\$47,175	0.0%
% change from PY actual	-7.3%	-14.7%	3.9%	9.1%	1.2%	-2.9%	8.5%	1.6%	2.8%	-2.1%	18.6%	-15.7%		
Rentals-Personal Property	\$13,359	\$12,697	\$13,031	\$14,172	\$16,049	\$14,747	\$16,219	\$13,579	\$13,882	\$17,013	\$23,800	\$3,654	\$172,203	5.5%
% change from PY actual	3.6%	-0.2%	-11.3%	36.7%	20.7%	4.9%	12.7%	-1.1%	8.5%	5.8%	64.2%	-73.3%		
Contracting ³¹	\$24,030	\$21,544	\$21,360	\$22,475	\$22,025	\$19,186	\$23,379	\$19,725	\$20,376	\$22,985	\$20,633	\$22,071	\$259,789	-2.0%
% change from PY actual	9.1%	-5.1%	-3.1%	-4.1%	-8.8%	-7.2%	-5.4%	-2.3%	3.8%	5.3%	-6.9%	2.4%		
Retail ³¹	\$204,050	\$200,453	\$195,700	\$194,581	\$199,835	\$209,043	\$263,492	\$197,564	\$194,292	\$226,240	\$198,394	\$211,155	\$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%	5.8%	5.1%	-2.4%	4.1%		
Severance - Mining	\$2,162	\$2,522	\$1,704	\$1,417	\$1,478	\$2,690	\$3,595	\$3,981	\$2,806	\$2,377	\$2,446	(\$4,811)	\$22,368	45.0%
% change from PY actual	53.9%	114.0%	63.5%	58.7%	-9.6%	294.0%	132.1%	356.4%	148.8%	59.4%	46.0%	-356.7%		
Bed Tax - Hotel/Motel	\$9,563	\$8,584	\$8,313	\$10,192	\$14,002	\$12,962	\$12,127	\$14,492	\$18,680	\$20,726	\$15,170	\$2,353	\$147,165	-4.4%
% change from PY actual	-7.5%	-2.4%	-6.0%	-5.7%	-1.4%	-0.7%	3.5%	6.6%	11.8%	7.6%	2.4%	-80.0%		
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	\$306,941	\$350,963	\$320,183	\$282,410	\$3,769,573	3.0%
Cities Share (25%)	\$77,045	\$75,145	\$74,124	\$74,943	\$77,579	\$78,226	\$94,033	\$76,174	\$76,735	\$87,741	\$80,046	\$70,602	\$942,393	3.0%
Phoenix Population Percentage ^{11 32}	27.52%	27.52%	27.52%	27.52%	27.52%	27.07%	27.07%	27.07%	27.11%	27.11%	26.87%	26.87%		
Phoenix TOTAL	\$21,202	\$20,680	\$20,399	\$20,624	\$21,349	\$20,171	\$25,459	\$20,624	\$20,988	\$23,789	21,498	\$19,289	\$256,073	1.1%

¹¹ 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%.

³² March's growth reflects ADOR's retroactive lump-sum adjustments for San Tan Valley's incorporation, covering September through March. Phoenix's population share decreased from 27.52% to 27.07% in December, was revised to 27.11% in March, and then updated to 26.87% in May as part of ADOR's normal annual update.

³³ Several sales tax subcategories were corrected by ADOR, resulting in an understatement of the growth rates in May for the Retail/Remote Seller and Contracting classifications.

Year End GASB Adjustment	310	-47.3%
Total	\$256,383	0.9%

STATE SALES TAX CATEGORY ANALYSIS
STATEWIDE COLLECTIONS
(000's)
11+1

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	\$33	\$36	\$29	\$46	\$13	38.6%	\$17	57.2%
Mining-Oil & Gas Production	261	260	237	250	(11)	-4.0%	13	5.5%
Utilities	9,605	10,584	9,183	10,622	1,017	10.6%	1,438	15.7%
Communications	937	1,224	827	996	58	6.2%	169	20.5%
Private Car & Pipelines	38	38	38	51	13	34.7%	13	33.5%
Publishing	25	33	43	26	1	3.8%	(18)	-40.7%
Printing	211	224	164	203	(8)	-4.0%	39	23.4%
Restaurants & Bars	40,157	42,921	42,765	42,822	2,665	6.6%	57	0.1%
Amusements	3,982	4,625	4,461	4,724	743	18.6%	264	5.9%
Rentals-Personal Property	14,497	13,873	14,879	23,800	9,303	64.2%	8,921	60.0%
Contracting ^{1/}	22,151	24,614	21,859	20,633	(1,518)	-6.9%	(1,226)	-5.6%
Retail ^{1/}	203,317	214,073	210,114	198,394	(4,923)	-2.4%	(11,720)	-5.6%
Severance - Mining	1,675	1,633	2,035	2,446	771	46.0%	411	20.2%
Bed Tax - Hotel/Motel	14,820	16,149	14,375	15,170	350	2.4%	794	5.5%
DISTRIBUTION BASE TOTAL	\$311,709	\$330,287	\$321,010	\$320,183	\$8,473	2.7%	(\$828)	-0.3%
Distribution to Cities (25% of distribution base)	\$77,927	\$82,572	\$80,253	\$80,046	\$2,118	2.7%	(\$207)	-0.3%
Phoenix Share of Distribution (actual is 26.87%)	\$21,591	\$22,878	\$21,724	\$21,498	(\$93)	-0.4%	(\$227)	-1.0%

^{1/} Several sales tax subcategories were corrected by ADOR, resulting in an understatement of the growth rates in May for the Retail/Remote Seller and Contracting classifications.

CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2025-26 COMPARED TO 2024-25
11+1

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	Revised Estimates	
												JUN	Annual Growth
Transportation & Towing	-40.0%	-1.1%	5.6%	9.8%	77.8%	87.1%	78.9%	94.6%	99.8%	96.3%	91.0%	---	45.0%
Mining-Oil & Gas Production	14.9%	11.6%	4.5%	-0.6%	-4.0%	-7.3%	-10.0%	-10.8%	-8.6%	-5.3%	-5.2%	---	-4.0%
Utilities	5.5%	0.4%	0.8%	0.6%	0.3%	0.0%	0.6%	0.3%	0.8%	1.8%	2.4%	---	0.5%
Communications	-16.8%	-17.0%	-19.9%	-15.3%	-12.4%	-11.9%	-10.8%	-9.5%	-8.6%	-6.1%	-5.1%	---	-12.4%
Private Car & Pipelines	-0.9%	0.0%	-0.1%	0.7%	0.1%	-0.3%	19.6%	15.8%	13.7%	12.1%	14.1%	---	0.1%
Publishing	-55.8%	-37.4%	-25.7%	-26.0%	-18.7%	-14.1%	-6.3%	-3.0%	-3.7%	-4.3%	-3.9%	---	-18.0%
Printing	-32.2%	-30.4%	-21.2%	-16.3%	-16.1%	-14.6%	-13.1%	-14.2%	-8.4%	-7.4%	-7.1%	---	-15.0%
Restaurants & Bars	2.9%	4.3%	5.2%	4.3%	4.2%	4.3%	4.4%	4.7%	4.9%	4.4%	4.6%	---	3.4%
Amusements	-7.3%	-10.8%	-6.5%	-2.8%	-1.9%	-2.1%	-0.5%	-0.2%	0.1%	-0.2%	1.5%	---	0.0%
Rentals-Personal Property	3.6%	1.7%	-3.0%	5.1%	8.3%	7.7%	8.5%	7.2%	7.4%	7.2%	12.7%	---	5.5%
Contracting ^{1/}	9.1%	1.9%	0.2%	-0.9%	-2.6%	-3.3%	-3.6%	-3.4%	-2.7%	-1.9%	-2.4%	---	-2.0%
Retail ^{1/}	6.2%	6.5%	6.7%	5.2%	4.7%	4.2%	4.4%	4.1%	4.3%	4.4%	3.8%	---	3.8%
Severance - Mining	53.9%	81.3%	76.2%	72.7%	50.9%	75.1%	85.7%	111.2%	115.3%	108.3%	100.6%	---	45.0%
Bed Tax - Hotel/Motel	-7.5%	-5.2%	-5.4%	-5.5%	-4.4%	-3.7%	-2.6%	-1.2%	0.8%	1.8%	1.9%	---	-4.4%
Subtotal (State)	5.3%	5.0%	4.8%	4.1%	3.7%	3.4%	3.7%	3.7%	4.0%	4.2%	4.0%	---	3.0%
Cities Share (25%)	5.3%	5.0%	4.8%	4.1%	3.7%	3.4%	3.7%	3.7%	4.0%	4.2%	4.0%	---	
TOTAL (Phoenix Share)	4.5%	4.3%	4.1%	3.4%	3.0%	1.6%	1.8%	1.8%	2.1%	2.2%	2.0%	---	1.1%

^{1/} Several sales tax subcategories were corrected by ADOR, resulting in an understatement of the growth rates in May for the Retail/Remote Seller and Contracting classifications.

GASB (Y/E Adj) -47.3%
TOTAL (Year End) 0.9%

City of Phoenix
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report^{1/}
Tax Revenue from July 2025 to May 2026 (June 2025 - April 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	629	610	710	-	6,282	5,437	5,944
State-Shared Sales Tax Collection from MJ Retail Sales	127	107	108	110	121	120	135	129	126	128	152	-	1,363	1,381	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	NA	NA	6,216	-	11,839	5,908	12,277
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	NA	NA	NA	1,749	NA	NA	NA	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	775	756	738	7,079	-	21,233	14,572	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	328	318	370	-	3,278	2,837	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	NA	NA	6,216	-	11,839	5,908	12,277
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	263	278	197	254	319	5,918	316	337	328	318	6,587	-	15,116	8,744	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.

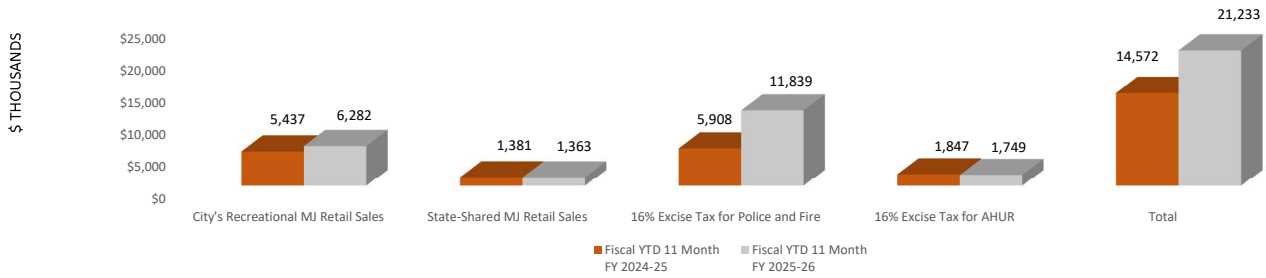
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 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 May 2026 (June 2025 - April 2026 Activity)
(In Thousands)**

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

