City of Phoenix

To: Mayor and City Council Date: November 2, 2026

From: Ed Zuercher
City Manager

Subject: GENERAL FUND REVENUE REPORT – 3 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of $441.2 million in September were $22.9 million, or 5.5%, higher than the 2025-26 collections of $418.3 million. Year-to-date (YTD) city sales tax collections grew by 7.9%, primarily attributed to strong September collections and the substantial increase observed in July, which resulted from the 0.5 percentage point increase in the City Transaction Privilege Tax (TPT) and Use Tax rates, effective July 1, 2025. Because these revenues are reported with a one-month lag, the higher TPT and Use Tax rates did not appear in the data until August's report last year. YTD state-shared sales tax collections grew by 4.3%. State-shared income tax is trending 7.2% higher than last year and is based on collections received by the state two years prior. However, the state-shared income tax is trending 0.8% below budget due to the Census Bureau's population update and adjustments made by ADOR following the incorporation of San Tan Valley, which negatively affect state-shared income tax revenue.

The FY 2026-27 budget of $1.99 billion was 2.8% higher than the overall FY 2025-26 actual. While the baseline forecast calls for continued near-term growth, economic conditions remain highly uncertain and difficult to predict. According to the Economic Business and Research Center (EBRC) at the University of Arizona, the baseline outlook calls for the state to continue growing, but at an unusually slow pace, about half the job-growth rate of the previous decade. The slowdown is largely driven by federal policy uncertainty, tariffs, reduced immigration, high interest rates, and demographic aging.

Staff will closely monitor monthly revenue data and consult trusted economic sources over the next few months to develop revised estimates for the current fiscal year and 2027-28. Revenue projections will reflect the negative impact of Arizona's recently enacted tax conformity legislation. Staff will also work with the University of Arizona EBRC to update the econometric sales tax model used to estimate sales tax revenue in preparation for the GF Status and Multi-Year Forecast scheduled to be presented to City Council in February 2027.

General Fund Sales Tax (June – August 2026 Business Activity)

In the first three months of 2026-27, the combined GF revenue from city- and state-shared sales taxes was $278.0 million, reflecting 7.0% growth compared to 2025-26.

City Sales Tax: YTD 2026-27 collections were $213.1 million, representing 7.9% growth compared to 2025-26. The growth is primarily attributed to strong September collections and the substantial increase in July, driven by the 0.5 percentage point increase in the City TPT and Use Tax rates.

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

- retail: 10.4%
- contracting: 38.7%
- restaurants & bars: 11.4%
- hotel/motel: 14.0%
- telecommunications: 12.6%
- commercial property rentals: 12.9%

State-Shared Sales Tax: YTD 2026-27 collections were $65.0 million, a 4.3% increase from 2025-26.

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

- retail: 6.2%
- contracting: 9.9%
- restaurants & bars: 4.1%
- hotel/motel: 3.3%
- communications: 3.5%

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SUMMARY OF GENERAL FUND REVENUE
(In Thousands of Dollars)

Revenue Source	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Actuals 2024-25	Actuals 2025-26	25-26 Act to 24-25 Act % Change	3 Month Actuals 2025-26	3 Month Actuals 2026-27	% Change from PY	Budget 2026-27	26-27 Budget to 25-26 Actual $ Change	26-27 Budget to 25-26 Actual % Change
Local Taxes												
Primary Property Tax	$ 192,214	$ 201,050	$ 206,394	$ 213,583	$ 218,184	2.2%	$ (42)	**$ 1,362**	100.0%+	$ 233,412	$ 15,228	7.0%
Sales Taxes	627,072	674,528	707,310	705,357	815,647	15.6%	197,408	**213,054**	7.9%	811,787	(3,860)	-0.5%
Privilege License Fees	3,467	3,385	3,469	3,462	3,469	0.2%	358	**435**	21.5%	2,503	(966)	-27.8%
Other General Fund Excise Taxes	19,277	19,452	19,575	19,756	19,891	0.7%	4,810	**4,822**	0.2%	20,083	192	1.0%
Subtotal	$ 842,030	$ 898,415	$ 936,748	$ 942,158	$ 1,057,191	12.2%	$ 202,534	**$ 219,673**	8.5%	$ 1,067,785	$ 10,594	1.0%
Non Taxes												
Licenses & Permits	3,022	3,019	2,882	2,823	2,789	-1.2%	762	**589**	-22.7%	2,939	150	5.4%
Cable Communications	8,982	7,979	7,058	6,296	6,367	1.1%	203	**21**	-89.7%	5,000	(1,367)	-21.5%
Fines & Forfeitures	8,109	7,954	8,800	8,921	9,096	2.0%	2,267	**3,935**	73.6%	8,876	(220)	-2.4%
Court Default Fee	880	885	892	1,027	917	-10.7%	199	**249**	25.1%	900	(17)	-1.9%
Parks & Libraries	5,576	6,713	8,824	10,507	8,765	-16.6%	1,895	**1,894**	-0.1%	9,419	654	7.5%
Planning	1,904	1,690	1,865	1,811	1,996	10.2%	448	**538**	20.1%	2,012	16	0.8%
Police	13,841	13,843	17,277	18,199	17,878	-1.8%	3,332	**2,634**	-20.9%	19,007	1,129	6.3%
Street Transportation	4,526	5,375	12,375	6,137	8,274	34.8%	2,660	**2,369**	-10.9%	9,381	1,108	13.4%
Emergency Transportation	46,481	54,832	62,213	76,410	75,416	-1.3%	21,983	**17,086**	-22.3%	79,269	3,853	5.1%
Hazardous Materials Inspection Fee	1,299	1,584	1,524	1,431	1,947	36.0%	257	**476**	85.2%	2,798	851	43.7%
Other Service Charges	15,882	37,848	52,491	53,100	49,708	-6.4%	10,504	**10,475**	-0.3%	47,540	(2,168)	-4.4%
All Others	21,292	22,177	23,370	24,396	22,475	-7.9%	5,490	**7,216**	31.4%	25,906	3,431	15.3%
Subtotal	$ 131,792	$ 163,899	$ 199,571	$ 211,057	$ 205,628	-2.6%	$ 50,000	**$ 47,482**	-5.0%	$ 213,046	$ 7,419	3.6%
State Shared Revenues												
Sales Tax	229,901	241,813	249,504	253,980	259,540	2.2%	62,281	**64,934**	4.3%	265,158	5,618	2.2%
Income Tax	213,294	308,183	435,754	351,016	325,842	-7.2%	81,532	**87,365**	7.2%	351,978	26,136	8.0%
Vehicle License Tax	78,695	80,593	83,823	87,754	89,421	1.9%	21,972	**21,722**	-1.1%	93,423	4,002	4.5%
Subtotal	$ 521,889	$ 630,589	$ 769,082	$ 692,750	$ 674,803	-2.6%	$ 165,785	**$ 174,021**	5.0%	$ 710,559	$ 35,756	5.3%
TOTAL	**$ 1,495,712**	**$ 1,692,904**	**$ 1,905,401**	**$ 1,845,965**	**$ 1,937,622**	**5.0%**	**$ 418,319**	**$ 441,176**	**5.5%**	**$ 1,991,390**	**$ 53,769**	**2.8%**

Change from Prior Year

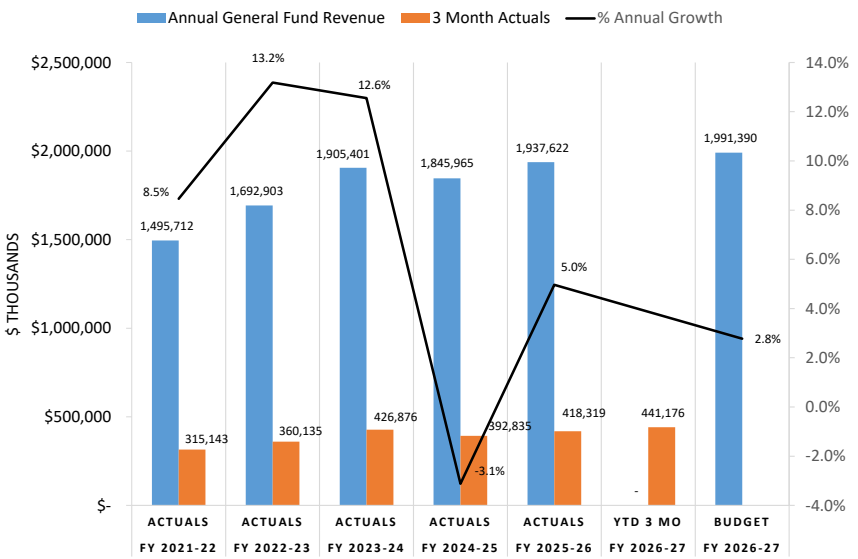
25-26 3 Month Actual Revenue:	$ 418,319
26-27 3 Month Actual Revenue:	$ 441,176
Dollars Over/Under Prior Year:	$ 22,857
Percent Over/Under Prior Year:	5.5%

% Change from Prior Year and Budget

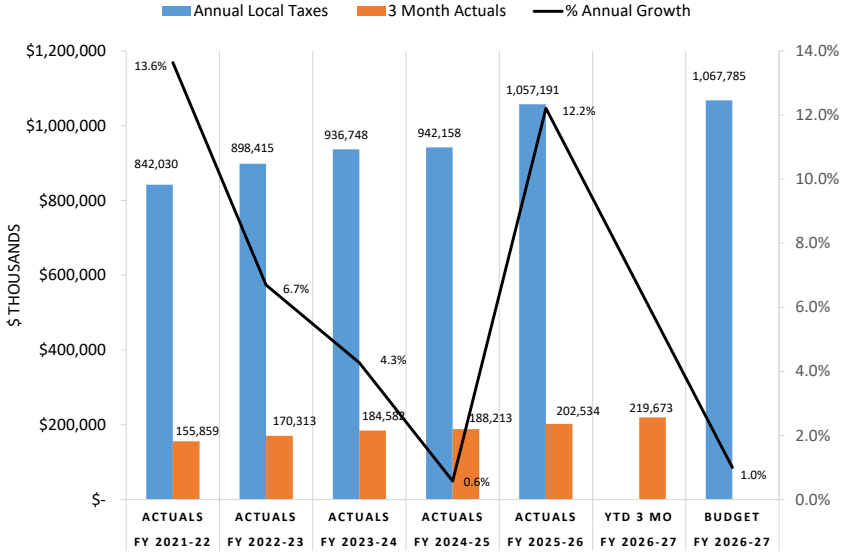
26-27 % Change from Prior Year Actual:	5.5%
26-27 Budget % Change from Prior Year Actual:	2.8%

General Fund Revenue

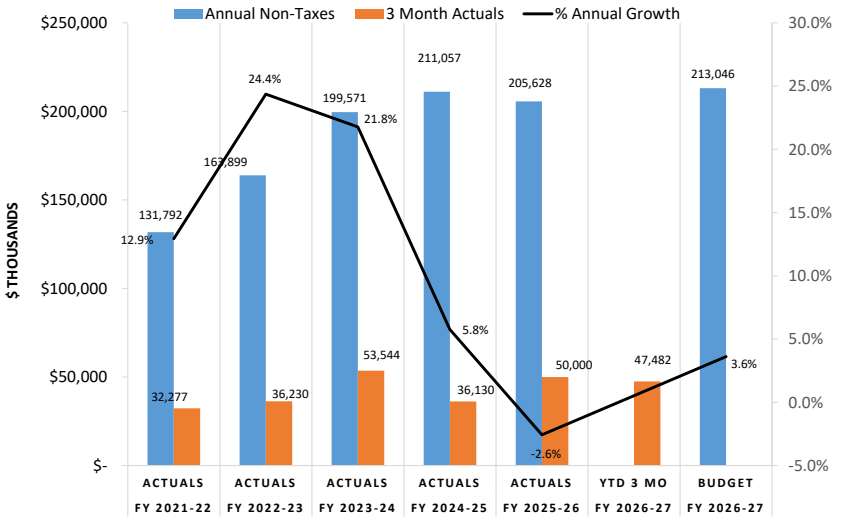
TOTAL GENERAL FUND REVENUE



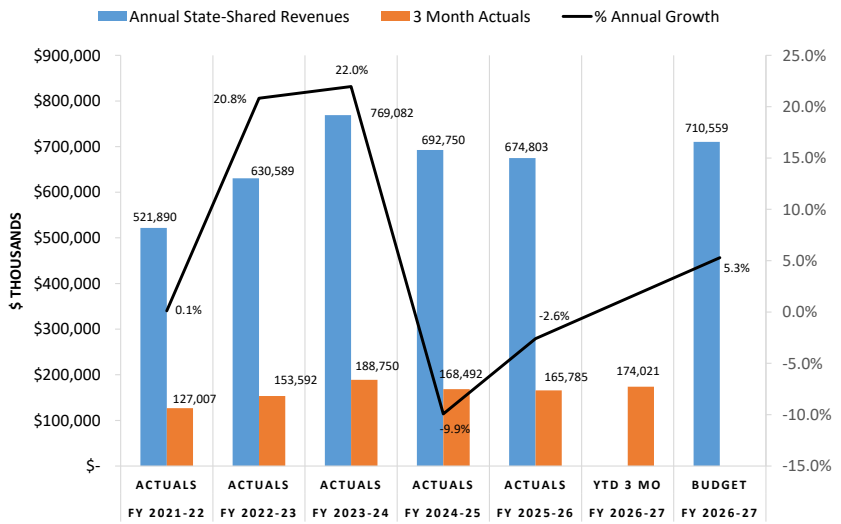
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

• Total General Fund (GF) revenues at three months were $441.2 million, reflecting a year-over-year (YOY) growth of 5.5%. The FY 2026-27 budget of $1.99 billion was 2.8% higher than the overall FY 2025-26 actual. While the baseline forecast calls for continued near-term growth, economic conditions remain highly uncertain and difficult to predict. Staff will continue to diligently analyze revenue data and seek the input of our trusted economic sources to develop revised estimates for the current fiscal year and FY 2027-28.

• Local taxes represent approximately $1.07 billion, or 53.6% 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 7.9%. This growth is primarily attributed to strong September collections and the substantial increase observed in July, which resulted from the 0.5 percentage point rise in the City Transaction Privilege Tax and Use Tax rates, effective July 1, 2025. Because these revenues are reported on a one-month lag, the impact of the higher TPT and Use Tax rates was not reflected in the data until August's report last year.

• Total Non-Tax revenues represent approximately $213.0 million, or 10.7% of total annual GF revenues. The YOY non-tax revenues declined by (-5.0%), is primarily attributed to reduced revenue collections from emergency transportation services and accounting adjustments and accruals during the first three months of the fiscal year and routinely skew actual collections in the non-tax revenue category.

• State-Shared revenues represent $710.6 million, or 35.7% of total annual GF collections, and are comprised of state sales, income, and vehicle license taxes. The YOY state-shared sales tax increased by 4.3%. State-shared income tax is trending 7.2% higher than last year and is based on collections received by the state two years prior. However, it's trending 0.8% below budget due to the Census Bureau's population update and adjustments made by ADOR following the incorporation of San Tan Valley, which negatively affects state-shared income tax revenue. The YOY state-shared vehicle license tax declined by (-1.1%) in September 2026.

GENERAL FUND SALES TAX BY MONTH

(In Thousands)

(3+9)

	2025-26 Actual	2026-27 Budget	2026-27 Actual	% Change from PY	2026-27 Revised Estimate	% Change from PY	2027-28 Proposed Budget	% Change from PY
July [1/]	$65,231	$66,942	$73,699	13.0%	$73,699	13.0%	$0	NA
August [1/]	71,758	66,026	71,394	-0.5%	71,394	-0.5%	0	NA
September [1/]	60,419	68,767	67,960	12.5%	67,960	12.5%	0	NA
October [1/]	59,690	68,279	0	NA	0	NA	0	NA
November	69,493	65,874	0	NA	0	NA	0	NA
December	64,131	65,344	0	NA	0	NA	0	NA
January	76,113	72,967	0	NA	0	NA	0	NA
February	64,598	66,494	0	NA	0	NA	0	NA
March	63,465	63,469	0	NA	0	NA	0	NA
April	74,002	71,721	0	NA	0	NA	0	NA
May	67,868	68,205	0	NA	0	NA	0	NA
June	67,899	66,854	0	NA	0	NA	0	NA
Subtotal:	$804,668	$810,941	$213,054	NA	$213,054	NA	$0	NA
Year End Adjustments	10,979	846	0	NA	0	NA	0	NA
TOTAL:	$815,647	$811,787	$213,054	NA	$213,054	NA	$0	NA

[1/] In 2025-26, 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 Fund. September's and October's low collection levels reflect a resolution of the July and August reporting discrepancies.

Actual vs. Budget

YTD Actual Revenue:	$213,054
YTD Budget:	201,736
Dollars Over/Under:	$11,317
Percent Over/Under:	5.6%

Actual vs. Prior Year

YTD Actual Revenue:	$213,054
YTD Prior Year Actual:	197,408
Dollars Over/Under:	$15,646
Percent Over/Under:	7.9%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Amusements	939	775	817	840	927	784	564	585	684	1,040	795	880	**9,630**	9,630	-4.7%
(% change from prior year)	14.6%	64.8%	-5.1%	-12.8%	9.3%	-21.2%	-7.5%	-18.6%	-7.0%	-7.2%	-9.3%	-18.8%	**-4.7%**		
Commercial Property Rental	7,462	6,872	6,292	6,357	6,426	6,180	7,011	6,226	6,217	7,204	6,535	6,813	**79,595**	79,595	1.5%
(% change from prior year)	33.3%	6.2%	1.4%	-2.4%	0.3%	-6.3%	-6.9%	-4.7%	-8.6%	10.5%	-2.7%	3.7%	**1.5%**		
Construction Contracting	4,207	4,590	4,671	3,170	3,277	2,787	3,401	2,666	2,920	2,883	3,143	3,126	**40,841**	40,841	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	1,184	1,014	987	1,106	1,604	1,489	1,227	1,646	2,147	2,421	1,752	1,321	**17,898**	17,898	-13.8%
(% change from prior year)	32.4%	6.0%	4.4%	-11.7%	-17.7%	-18.7%	-22.4%	-18.8%	-19.0%	-19.3%	-16.7%	-16.4%	**-13.8%**		
Job Printing	106	89	81	54	65	50	50	33	66	52	49	44	**739**	739	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Other Utilities	9,450	12,603	9,622	7,701	10,206	7,252	3,709	8,233	6,708	6,570	7,367	7,658	**97,079**	97,079	-2.8%
(% change from prior year)	-38.4%	-21.7%	61.3%	198.7%	-6.3%	3.7%	-44.3%	22.4%	6.8%	1.9%	-5.7%	-5.8%	**-2.8%**		
Penalty & Interest	428	350	300	333	312	366	343	426	514	415	409	266	**4,462**	4,462	1.9%
(% change from prior year)	0.9%	-15.8%	-9.1%	8.2%	9.6%	-2.1%	18.0%	13.6%	3.6%	-7.9%	17.4%	-6.2%	**1.9%**		
Publishing	8	3	6	4	3	3	51	7	8	2	16	6	**117**	117	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Rentals of Personal Property	3,938	3,571	3,685	3,773	4,315	3,829	4,306	3,927	3,881	5,116	5,042	4,593	**49,976**	49,976	1.3%
(% change from prior year)	45.9%	9.9%	10.0%	-0.9%	-7.2%	1.4%	-2.3%	3.8%	-1.6%	4.7%	-9.8%	-11.5%	**1.3%**		
Residential Property Rental	31	6	31	(10)	(9)	(10)	(11)	(6)	(5)	(6)	(6)	(5)	**0**	0	-100.0%
(% change from prior year)	25.8%	-78.9%	-83.9%	-119.8%	-115.1%	-148.1%	-157.6%	-103.6%	-89.1%	-156.4%	-134.7%	-127.6%	**-100.0%**		
Restaurant and Bars	4,026	3,605	3,671	3,954	4,155	4,041	4,230	4,142	4,342	4,855	4,573	4,362	**49,956**	49,956	3.6%
(% change from prior year)	25.4%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Retail Sales	37,662	33,914	33,770	33,603	32,728	33,658	41,367	33,417	31,216	36,255	34,112	33,550	**415,252**	415,252	2.3%
(% change from prior year)	29.9%	-0.3%	4.3%	2.4%	-0.3%	3.5%	-1.1%	0.1%	-0.4%	-6.4%	2.5%	-1.3%	**2.3%**		
Telecommunication and Cable TV	696	851	844	604	566	571	595	573	570	616	556	573	**7,615**	7,615	-10.0%
(% change from prior year)	-6.6%	19.2%	27.1%	-19.8%	-17.4%	-18.9%	-15.5%	-17.6%	-16.1%	-19.1%	-17.2%	-15.8%	**-10.0%**		
Transportation	3	5	3	0	0	0	1	1	0	0	1	2	**16**	16	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Use Tax	3,559	3,146	3,181	2,239	2,015	3,043	4,760	3,325	3,305	3,897	2,878	2,417	**37,765**	37,765	12.7%
(% change from prior year)	10.7%	15.0%	24.5%	-18.2%	-34.7%	30.4%	16.3%	13.5%	18.1%	5.8%	47.1%	74.5%	**12.7%**		
Total	**73,699**	**71,394**	**67,960**	**63,728**	**66,590**	**64,043**	**71,602**	**65,202**	**62,574**	**71,320**	**67,221**	**65,608**	**810,941**	**810,941**	**0.8%**
(% change from prior year)	13.0%	-0.5%	12.5%	6.8%	-4.2%	-0.1%	-5.9%	0.9%	-1.4%	-3.6%	-1.0%	-3.4%	0.8%		

GASB	846	846	-91.6%
Year-End Adjustments	0	0	-100.0%
Total	**811,787**	**811,787**	**-0.5%**

GENERAL FUND SALES TAX CATEGORY ANALYSIS
September 2026

Category	2025-26 Actual		2026-27 Adopted Budget	2026-27 Actual	Actual/Actual Amount	Actual/Actual Percent	Actual/Budget Amount	Actual/Budget Percent
Amusements	$861		$814	$817	($44)	-5.1%	$3	0.4%
Commercial Property Rental	6,206		5,894	6,292	86	1.4%	398	6.8%
Construction Contracting	3,371		3,660	4,671	1,300	38.6%	1,011	27.6%
Hotel/Motel Lodging	945		883	987	42	4.4%	104	11.8%
Job Printing	81		57	81	0	0.0%	24	42.1%
Other Utilities [1/]	5,966	[1/]	13,188	9,622	3,656	61.3%	(3,566)	-27.0%
Penalty & Interest	329		320	300	(29)	-8.8%	(20)	-6.3%
Publishing	5		3	6	1	20.0%	3	100.0%
Rentals of Personal Property	3,349		3,360	3,685	336	10.0%	325	9.7%
Residential Property Rentals	195		0	31	(164)	-84.1%	31	100.0%
Restaurants & Bars	3,521		3,581	3,671	150	4.3%	90	2.5%
Retail Sales	32,369		32,936	33,770	1,401	4.3%	834	2.5%
Telecommunication and Cable TV	664		655	844	180	27.0%	189	28.8%
Transportation	1		1	3	2	100.0%+	2	100.0%+
Use	2,555		3,415	3,181	625	24.5%	(234)	-6.9%
TOTAL	$60,419		$68,767	$67,960	$7,542	12.5%	($807)	-1.2%

[1/] In 2025-26, September's low collection level reflects a partial resolution of the reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund in July and August.

GENERAL FUND SALES TAX CATEGORY ANALYSIS
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2026-27 ACTUALS COMPARED TO 2025-26
(3+9)

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Adopted Budget
Amusements	14.7%	33.0%	17.7%	---	---	---	---	---	---	---	---	---	-4.7%
Commercial Property Rental	33.3%	18.8%	12.9%	---	---	---	---	---	---	---	---	---	1.5%
Construction Contracting	30.2%	38.8%	38.7%	---	---	---	---	---	---	---	---	---	-6.9%
Hotel/Motel Lodging	32.4%	18.8%	14.0%	---	---	---	---	---	---	---	---	---	-13.8%
Job Printing	130.4%	84.0%	47.6%	---	---	---	---	---	---	---	---	---	-18.0%
Other Utilities	-38.4%	-29.8%	-15.3%	---	---	---	---	---	---	---	---	---	-2.8%
Penalty & Interest	0.9%	-7.4%	-7.8%	---	---	---	---	---	---	---	---	---	1.9%
Publishing	33.3%	-8.3%	0.0%	---	---	---	---	---	---	---	---	---	-4.6%
Rentals of Personal Property	45.9%	26.2%	20.4%	---	---	---	---	---	---	---	---	---	1.3%
Residential Property Rentals	24.0%	-33.9%	-72.9%	---	---	---	---	---	---	---	---	---	-100.0%
Restaurants & Bars	25.5%	15.2%	11.4%	---	---	---	---	---	---	---	---	---	3.6%
Retail Sales	29.9%	13.6%	10.4%	---	---	---	---	---	---	---	---	---	2.3%
Telecommunication and Cable TV	-6.6%	6.0%	12.6%	---	---	---	---	---	---	---	---	---	-10.0%
Transportation	50.0%	166.7%	175.0%	---	---	---	---	---	---	---	---	---	-47.8%
Use Tax	10.7%	12.7%	16.2%	---	---	---	---	---	---	---	---	---	12.7%
TOTAL	13.0%	5.9%	7.9%	---	---	---	---	---	---	---	---	---	0.8%

CONVENTION CENTER SALES TAX BY MONTH
(In Thousands)
(3+9)

	2025-26 Actual	2026-27 Budget	2026-27 Actual	% Change from PY	2026-27 Revised Estimate	% Change from PY	2027-28 Proposed Budget	% Change from PY
July	$6,299	$7,589	$7,751	23.0%	$7,751	23.0%	$0	NA
August	6,133	6,424	7,368	20.1%	7,368	20.1%	0	NA
September	6,381	6,797	7,498	17.5%	7,498	17.5%	0	NA
October	7,562	7,496	0	NA	0	NA	0	NA
November	8,391	8,546	0	NA	0	NA	0	NA
December	8,340	7,729	0	NA	0	NA	0	NA
January	8,346	8,154	0	NA	0	NA	0	NA
February	8,060	7,908	0	NA	0	NA	0	NA
March	9,266	9,375	0	NA	0	NA	0	NA
April	10,243	10,035	0	NA	0	NA	0	NA
May	9,016	8,803	0	NA	0	NA	0	NA
June	8,671	7,893	0	NA	0	NA	0	NA
Subtotal:	$96,708	$96,749	$22,617	NA	$22,617	NA	$0	NA
Year End Adjustment	768	12	0	NA	0	NA	0	NA
TOTAL:	$97,476	$96,761	$22,617	NA	$22,617	NA	$0	NA

Actual vs. Budget

YTD Actual Revenue:	$22,617
YTD Budget:	20,810
Dollars Over/Under:	$1,807
Percent Over/Under:	8.7%

Actual vs. Prior Year

YTD Actual Revenue:	$22,617
YTD Prior Year Actual:	18,814
Dollars Over/Under:	$3,803
Percent Over/Under:	20.2%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Advertising	204	161	147	227	226	151	267	107	128	182	131	105	**2,036**	2,036	1.0%
(% change from prior year)	-6.6%	8.7%	6.8%	1.9%	17.9%	-1.0%	23.4%	-7.8%	-9.9%	-11.1%	11.6%	-28.7%	**1.0%**		
Construction Contracting	3,005	3,278	3,336	2,264	2,341	1,991	2,429	1,904	2,085	2,060	2,245	2,234	**29,172**	29,172	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	1,582	1,285	1,328	1,882	2,729	2,534	2,088	2,801	3,654	4,120	2,982	2,250	**29,235**	29,235	3.7%
(% change from prior year)	9.7%	0.5%	5.6%	11.5%	3.9%	2.1%	-1.9%	2.2%	2.8%	1.6%	5.8%	6.5%	**3.7%**		
Job Printing	76	63	58	38	47	36	36	24	47	37	35	31	**528**	528	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Publishing	6	2	4	3	2	2	36	5	6	2	11	5	**84**	84	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Restaurant and Bars	2,876	2,575	2,622	2,824	2,968	2,886	3,021	2,959	3,102	3,468	3,266	3,116	**35,683**	35,683	3.6%
(% change from prior year)	25.4%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Transportation	2	3	2	0	0	0	1	1	0	0	0	3	**12**	12	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Total	**7,751**	**7,368**	**7,498**	**7,238**	**8,314**	**7,600**	**7,878**	**7,801**	**9,023**	**9,869**	**8,670**	**7,739**	**96,749**	**96,749**	**0.0%**
(% change from prior year)	23.0%	20.1%	17.5%	-4.3%	-0.9%	-8.9%	-5.6%	-3.2%	-2.6%	-3.7%	-3.8%	-10.8%	0.0%		
											GASB		12	12	**-98.4%**
											Total		**96,761**	**96,761**	**-0.7%**

SPORTS FACILITIES, BIOSCIENCE & TOURISM SALES TAX BY MONTH

(In Thousands)

(3+9)

	2025-26 Actual	2026-27 Budget	2026-27 Actual	% Change from PY	2026-27 Revised Estimate	% Change from PY	2027-28 Proposed Budget	% Change from PY
July	$1,876	$1,970	$1,888	0.6%	$1,888	0.6%	$0	NA
August	1,458	1,640	1,586	8.8%	1,586	8.8%	0	NA
September	1,593	1,624	1,625	2.0%	1,625	2.0%	0	NA
October	1,889	2,015	0	NA	0	NA	0	NA
November	2,770	2,720	0	NA	0	NA	0	NA
December	2,611	2,592	0	NA	0	NA	0	NA
January	2,368	2,217	0	NA	0	NA	0	NA
February	2,676	2,573	0	NA	0	NA	0	NA
March	3,453	3,373	0	NA	0	NA	0	NA
April	4,401	4,183	0	NA	0	NA	0	NA
May	3,046	3,125	0	NA	0	NA	0	NA
June	2,388	2,471	0	NA	0	NA	0	NA
Subtotal:	$30,528	$30,503	$5,099	NA	$5,099	NA	$0	NA
Year End Adjustment	(120)	76	0	NA	0	NA	0	NA
TOTAL:	$30,408	$30,579	$5,099	-83.2%	$5,099	NA	$0	NA

Actual vs. Budget

YTD Actual Revenue:	$5,099
YTD Budget:	5,234
Dollars Over/Under:	($135)
Percent Over/Under:	-2.6%

Actual vs. Prior Year

YTD Actual Revenue:	$5,099
YTD Prior Year Actual:	4,927
Dollars Over/Under:	$172
Percent Over/Under:	3.5%

SPORTS FACILITIES, BIOSCIENCE & TOURISM SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Hotel/Motel Lodging	791	642	664	941	1,365	1,267	1,044	1,400	1,827	2,060	1,491	1,126	**14,618**	14,618	3.7%
(% change from prior year)	9.7%	0.5%	5.6%	11.5%	3.9%	2.1%	-1.9%	2.2%	2.8%	1.6%	5.8%	6.5%	**3.7%**		
Short-Term Motor Vehicle Rental	1,097	944	960	1,040	1,403	1,333	1,219	1,202	1,502	2,253	1,627	1,306	**15,886**	15,886	-3.4%
(% change from prior year)	-5.0%	15.2%	-0.3%	-0.5%	-3.7%	-2.7%	-6.5%	-8.0%	-10.3%	-5.1%	-0.6%	-1.9%	**-3.4%**		
Total	**1,888**	**1,586**	**1,625**	**1,980**	**2,768**	**2,599**	**2,263**	**2,602**	**3,329**	**4,313**	**3,118**	**2,432**	**30,503**	**30,503**	**-0.1%**
(% change from prior year)	0.7%	8.8%	2.0%	4.9%	-0.1%	-0.4%	-4.4%	-2.8%	-3.6%	-2.0%	2.4%	1.8%	-0.1%		
											GASB		76	76	100%+
											Total		**30,579**	**30,579**	**0.6%**

JET FUEL SALES TAX BY MONTH
(In Thousands)
(3+9)

	2025-26 Actual	2026-27 Budget	2026-27 Actual	% Change from PY	2026-27 Revised Estimate	% Change from PY	2027-28 Proposed Budget	% Change from PY
July	$49	$56	$61	24.5%	$61	24.5%	$0	NA
August	40	35	33	-18.3%	33	-18.3%	0	NA
September	36	42	37	1.9%	37	1.9%	0	NA
October	48	44	0	NA	0	NA	0	NA
November	45	53	0	NA	0	NA	0	NA
December	35	55	0	NA	0	NA	0	NA
January	44	58	0	NA	0	NA	0	NA
February	227	215	0	NA	0	NA	0	NA
March	75	77	0	NA	0	NA	0	NA
April	107	116	0	NA	0	NA	0	NA
May	69	69	0	NA	0	NA	0	NA
June	51	54	0	NA	0	NA	0	NA
Subtotal:	$824	$874	$130	NA	$130	NA	$0	NA
Year End Adjustment	(2)	1	0	NA	0	NA	0	NA
TOTAL:	$822	$875	$130	NA	$130	NA	$0	NA

Actual vs. Budget

YTD Actual Revenue:	$130
YTD Budget:	133
Dollars Over/Under:	($3)
Percent Over/Under:	-2.0%

Actual vs. Prior Year

YTD Actual Revenue:	$130
YTD Prior Year Actual:	125
Dollars Over/Under:	$5
Percent Over/Under:	4.3%

JET FUEL SALES TAXES SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Jet Fuel	61	33	37	47	53	49	53	222	80	113	70	55	**873**	873	5.9%
(% change from prior year)	23.4%	-18.0%	4.4%	-0.8%	17.3%	40.2%	21.2%	-2.0%	6.9%	5.4%	2.0%	7.8%	**5.9%**		
Total	**61**	**33**	**37**	**47**	**53**	**49**	**53**	**222**	**80**	**113**	**70**	**55**	**873**	**873**	**5.9%**
(% change from prior year)	23.4%	-18.0%	4.4%	-0.8%	17.3%	40.2%	21.2%	-2.0%	6.9%	5.4%	2.0%	7.8%	5.9%		
											GASB		1	1	100%+
											Total		**874**	**874**	**6.3%**

TRANSPORTATION 2050 SALES TAX BY MONTH

(In Thousands)

(3+9)

	2025-26 Actual	2026-27 Budget	2026-27 Actual	% Change from PY	2026-27 Revised Estimate	% Change from PY	2027-28 Proposed Budget	% Change from PY
July	$29,962	$35,403	$39,242	31.0%	$39,242	31.0%	$0	NA
August	33,542	32,710	36,112	7.7%	36,112	7.7%	0	NA
September	33,044	33,769	35,778	8.3%	35,778	8.3%	0	NA
October	35,135	35,258	0	NA	0	NA	0	NA
November	35,891	34,996	0	NA	0	NA	0	NA
December	35,166	35,538	0	NA	0	NA	0	NA
January	42,211	41,810	0	NA	0	NA	0	NA
February	35,236	35,461	0	NA	0	NA	0	NA
March	35,060	34,737	0	NA	0	NA	0	NA
April	41,071	39,737	0	NA	0	NA	0	NA
May	37,071	37,624	0	NA	0	NA	0	NA
June	37,171	36,365	0	NA	0	NA	0	NA
Subtotal:	$430,558	$433,412	$111,132	NA	$111,132	NA	$0	NA
Year End Adjustment	6,218	1,428	0	NA	0	NA	0	NA
TOTAL:	$436,776	$434,840	$111,132	NA	$111,132	NA	$0	NA

Actual vs. Budget

YTD Actual Revenue:	$111,132
YTD Budget:	101,883
Dollars Over/Under:	$9,249
Percent Over/Under:	9.1%

Actual vs. Prior Year

YTD Actual Revenue:	$111,132
YTD Prior Year Actual:	96,548
Dollars Over/Under:	$14,584
Percent Over/Under:	15.1%

TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Amusements	472	390	411	422	466	394	284	294	344	523	400	442	**4,842**	4,842	-4.7%
(% change from prior year)	14.6%	64.8%	-5.1%	-12.8%	9.3%	-21.2%	-7.5%	-18.6%	-7.0%	-7.2%	-9.3%	-18.8%	**-4.7%**		
Commercial Property Rental	3,509	3,237	2,965	2,944	2,976	2,863	3,247	2,884	2,879	3,336	3,027	3,157	**37,024**	37,024	0.3%
(% change from prior year)	35.1%	6.7%	1.4%	-4.1%	-1.6%	-7.9%	-8.5%	-6.2%	-10.1%	8.5%	-4.3%	1.9%	**0.3%**		
Construction Contracting	3,627	3,956	4,026	2,733	2,825	2,402	2,931	2,298	2,517	2,486	2,709	2,693	**35,203**	35,203	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	595	510	496	556	806	749	617	828	1,080	1,217	881	665	**9,000**	9,000	-13.8%
(% change from prior year)	32.4%	6.0%	4.4%	-11.7%	-17.7%	-18.7%	-22.4%	-18.8%	-19.0%	-19.3%	-16.7%	-16.4%	**-13.8%**		
Job Printing	91	77	69	46	56	44	43	29	57	45	42	38	**637**	637	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Publishing	7	3	5	4	3	3	44	6	7	2	14	3	**101**	101	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Rentals of Personal Property	1,980	1,795	1,853	1,897	2,170	1,925	2,165	1,975	1,951	2,572	2,535	2,311	**25,129**	25,129	1.3%
(% change from prior year)	45.9%	9.9%	10.0%	-0.9%	-7.2%	1.4%	-2.3%	3.8%	-1.6%	4.7%	-9.8%	-11.5%	**1.3%**		
Residential Property Rental	16	3	16	(5)	(5)	(5)	(6)	(3)	(3)	(3)	(3)	(2)	**0**	0	-100.0%
(% change from prior year)	26.7%	-78.9%	-83.9%	-119.8%	-115.2%	-148.1%	-157.5%	-103.6%	-89.1%	-156.3%	-135.5%	-127.6%	**-100.0%**		
Restaurant and Bars	3,470	3,108	3,164	3,408	3,582	3,483	3,646	3,570	3,743	4,185	3,942	3,761	**43,062**	43,062	3.6%
(% change from prior year)	25.4%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Retail Sales	18,383	16,595	16,365	16,246	15,823	16,273	20,000	16,156	15,092	17,528	16,493	16,221	**201,175**	201,175	1.8%
(% change from prior year)	31.1%	0.1%	4.5%	1.3%	-1.0%	2.4%	-1.7%	-0.7%	-1.4%	-7.0%	1.9%	-2.2%	**1.8%**		
Transportation	2	4	3	0	0	0	1	1	0	0	1	2	**14**	14	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Use Tax	1,673	1,450	1,467	1,030	927	1,399	2,189	1,529	1,520	1,792	1,324	1,113	**17,413**	17,413	11.2%
(% change from prior year)	21.2%	15.1%	23.2%	-21.3%	-35.1%	26.8%	14.1%	10.2%	14.2%	3.4%	39.7%	67.7%	**11.2%**		
Total	**33,827**	**31,129**	**30,841**	**29,282**	**29,630**	**29,530**	**35,161**	**29,567**	**29,188**	**33,684**	**31,363**	**30,399**	**373,601**	**373,601**	**0.7%**
(% change from prior year)	31.0%	7.7%	8.3%	-3.3%	-4.2%	-2.6%	-3.4%	-2.7%	-3.4%	-4.9%	-1.9%	-5.1%	0.7%		
											GASB		1,231	1,231	-77.0%
											Total		**374,832**	**374,832**	**-0.4%**

TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Amusements	76	62	66	68	75	63	45	47	55	84	64	70	**775**	775	-4.7%
(% change from prior year)	14.6%	64.8%	-5.1%	-12.8%	9.3%	-21.2%	-7.5%	-18.6%	-7.0%	-7.2%	-9.3%	-18.8%	**-4.7%**		
Commercial Property Rental	562	518	475	471	476	458	520	462	461	534	485	505	**5,927**	5,927	0.3%
(% change from prior year)	35.4%	6.7%	1.4%	-4.1%	-1.6%	-7.9%	-8.5%	-6.2%	-10.1%	8.5%	-4.3%	1.9%	**0.3%**		
Construction Contracting	581	633	645	437	452	385	469	368	403	398	434	431	**5,636**	5,636	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	95	82	79	89	129	120	99	132	173	195	141	107	**1,441**	1,441	-13.8%
(% change from prior year)	32.4%	6.0%	4.4%	-11.7%	-17.7%	-18.7%	-22.4%	-18.8%	-19.0%	-19.3%	-16.7%	-16.4%	**-13.8%**		
Job Printing	15	12	11	7	9	7	7	5	9	7	7	6	**102**	102	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Publishing	1	0	1	1	0	0	7	1	1	0	2	2	**16**	16	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Rentals of Personal Property	317	287	297	304	347	308	347	316	312	412	406	370	**4,023**	4,023	1.3%
(% change from prior year)	45.9%	9.9%	10.0%	-0.9%	-7.2%	1.4%	-2.3%	3.8%	-1.6%	4.7%	-9.8%	-11.5%	**1.3%**		
Residential Property Rental	3	1	3	(1)	(1)	(1)	(1)	0	0	0	0	(3)	**0**	0	-100.0%
(% change from prior year)	28.4%	-78.9%	-84.0%	-119.8%	-115.3%	-148.0%	-157.4%	-103.6%	-89.1%	-156.2%	-137.1%	-127.5%	**-100.0%**		
Restaurant and Bars	556	497	507	546	573	558	584	572	599	670	631	601	**6,894**	6,894	3.6%
(% change from prior year)	25.5%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Retail Sales	2,943	2,657	2,620	2,601	2,533	2,605	3,202	2,587	2,416	2,806	2,640	2,597	**32,207**	32,207	1.8%
(% change from prior year)	31.1%	0.1%	4.5%	1.3%	-1.0%	2.4%	-1.7%	-0.7%	-1.4%	-7.0%	1.9%	-2.2%	**1.8%**		
Transportation	0	1	0	0	0	0	0	0	0	0	0	1	**2**	2	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Use Tax	268	232	235	165	148	224	350	245	243	287	212	179	**2,788**	2,788	11.2%
(% change from prior year)	21.2%	15.1%	23.2%	-21.3%	-35.1%	26.8%	14.1%	10.3%	13.9%	3.3%	39.7%	67.7%	**11.2%**		
Total	**5,415**	**4,983**	**4,937**	**4,688**	**4,744**	**4,728**	**5,629**	**4,734**	**4,673**	**5,393**	**5,021**	**4,866**	**59,811**	**59,811**	**0.7%**
(% change from prior year)	31.0%	7.7%	8.3%	-3.3%	-4.2%	-2.6%	-3.4%	-2.6%	-3.4%	-4.9%	-1.9%	-5.1%	0.7%		

GASB	197	197	-77.0%
Total	**60,008**	**60,008**	**-0.4%**

PARKS & PRESERVES SALES TAX BY MONTH

(In Thousands)

(3+9)

	2025-26 Actual	2026-27 Budget	2026-27 Actual	% Change from PY	2026-27 Revised Estimate	% Change from PY	2027-28 Proposed Budget	% Change from PY
July	$4,412	$5,185	$5,717	29.6%	$5,717	29.6%	$0	NA
August	4,900	4,784	5,257	7.3%	5,257	7.3%	0	NA
September	4,838	4,948	5,235	8.2%	5,235	8.2%	0	NA
October	5,108	5,157	0	NA	0	NA	0	NA
November	5,235	5,112	0	NA	0	NA	0	NA
December	5,112	5,202	0	NA	0	NA	0	NA
January	6,166	6,135	0	NA	0	NA	0	NA
February	5,133	5,194	0	NA	0	NA	0	NA
March	5,096	5,084	0	NA	0	NA	0	NA
April	5,994	5,812	0	NA	0	NA	0	NA
May	5,391	5,505	0	NA	0	NA	0	NA
June	5,399	5,324	0	NA	0	NA	0	NA
Subtotal:	$62,784	$63,442	$16,209	NA	$16,209	NA	$0	NA
Year End Adjustment	903	102	0	NA	0	NA	0	NA
TOTAL:	$63,687	$63,544	$16,209	NA	$16,209	NA	$0	NA

Actual vs. Budget

YTD Actual Revenue:	$16,209
YTD Budget:	14,917
Dollars Over/Under:	$1,292
Percent Over/Under:	8.7%

Actual vs. Prior Year

YTD Actual Revenue:	$16,209
YTD Prior Year Actual:	14,150
Dollars Over/Under:	$2,059
Percent Over/Under:	14.5%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Amusements	47	39	41	42	46	39	28	29	34	52	40	44	**481**	481	-4.7%
(% change from prior year)	14.6%	64.8%	-5.1%	-12.8%	9.3%	-21.2%	-7.5%	-18.6%	-7.0%	-7.2%	-9.3%	-18.8%	**-4.7%**		
Commercial Property Rental	349	322	295	293	296	285	323	287	286	332	301	312	**3,681**	3,681	0.3%
(% change from prior year)	34.9%	6.7%	1.4%	-4.1%	-1.6%	-7.9%	-8.5%	-6.2%	-10.1%	8.5%	-4.3%	1.9%	**0.3%**		
Construction Contracting	361	393	400	272	281	239	291	229	250	247	269	268	**3,500**	3,500	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	59	51	49	55	80	74	61	82	107	121	88	68	**895**	895	-13.8%
(% change from prior year)	32.4%	6.0%	4.4%	-11.7%	-17.7%	-18.7%	-22.4%	-18.8%	-19.0%	-19.3%	-16.7%	-16.4%	**-13.8%**		
Job Printing	9	8	7	5	6	4	4	3	6	4	4	3	**63**	63	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Publishing	1	0	0	0	0	0	4	1	1	0	1	2	**10**	10	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Rentals of Personal Property	197	179	184	189	216	191	215	196	194	256	252	230	**2,499**	2,499	1.3%
(% change from prior year)	45.9%	9.9%	10.0%	-0.9%	-7.2%	1.4%	-2.3%	3.8%	-1.6%	4.7%	-9.8%	-11.5%	**1.3%**		
Residential Property Rental	2	0	2	(1)	0	(1)	(1)	0	0	0	0	(1)	**0**	0	-100.0%
(% change from prior year)	25.8%	-78.9%	-83.9%	-119.8%	-115.1%	-148.1%	-157.6%	-103.6%	-89.1%	-156.4%	-134.7%	-127.6%	**-100.0%**		
Restaurant and Bars	345	309	315	339	356	346	363	355	372	416	392	374	**4,282**	4,282	3.6%
(% change from prior year)	25.4%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Retail Sales	1,883	1,696	1,688	1,680	1,636	1,683	2,068	1,671	1,561	1,813	1,706	1,677	**20,762**	20,762	2.3%
(% change from prior year)	29.9%	-0.3%	4.3%	2.4%	-0.3%	3.5%	-1.1%	0.1%	-0.4%	-6.4%	2.5%	-1.3%	**2.3%**		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	**1**	1	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Use Tax	178	157	159	112	101	152	238	166	165	195	144	121	**1,888**	1,888	12.7%
(% change from prior year)	10.7%	15.0%	24.5%	-18.2%	-34.7%	30.4%	16.3%	13.5%	18.1%	5.8%	47.1%	74.5%	**12.7%**		
Total	**3,430**	**3,154**	**3,141**	**2,986**	**3,018**	**3,014**	**3,596**	**3,018**	**2,976**	**3,436**	**3,196**	**3,098**	**38,063**	**38,063**	**1.0%**
(% change from prior year)	29.6%	7.3%	8.2%	-2.6%	-3.9%	-1.7%	-2.8%	-2.0%	-2.6%	-4.5%	-1.2%	-4.4%	1.0%		
GASB													61	61	**-88.7%**
Total													**38,124**	**38,124**	**-0.2%**

PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Amusements	31	26	27	28	31	26	19	20	23	35	26	29	**321**	321	-4.7%
(% change from prior year)	14.6%	64.8%	-5.1%	-12.8%	9.3%	-21.2%	-7.5%	-18.6%	-7.0%	-7.2%	-9.3%	-18.8%	**-4.7%**		
Commercial Property Rental	233	215	197	195	197	190	215	191	191	221	201	209	**2,455**	2,455	0.3%
(% change from prior year)	34.9%	6.7%	1.4%	-4.1%	-1.6%	-7.9%	-8.5%	-6.2%	-10.1%	8.5%	-4.3%	1.9%	**0.3%**		
Construction Contracting	240	262	267	181	187	159	194	152	167	165	180	180	**2,334**	2,334	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	39	34	33	37	53	50	41	55	72	81	58	44	**597**	597	-13.8%
(% change from prior year)	32.4%	6.0%	4.4%	-11.7%	-17.7%	-18.7%	-22.4%	-18.8%	-19.0%	-19.3%	-16.7%	-16.4%	**-13.8%**		
Job Printing	6	5	5	3	4	3	3	2	4	3	3	1	**42**	42	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Publishing	0	0	0	0	0	0	3	0	0	0	1	3	**7**	7	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Rentals of Personal Property	131	119	123	126	144	128	144	131	129	171	168	152	**1,666**	1,666	1.3%
(% change from prior year)	45.9%	9.9%	10.0%	-0.9%	-7.2%	1.4%	-2.3%	3.8%	-1.6%	4.7%	-9.8%	-11.5%	**1.3%**		
Residential Property Rental	1	0	1	0	0	0	0	0	0	0	0	(2)	**0**	0	-100.0%
(% change from prior year)	25.8%	-78.9%	-83.9%	-119.8%	-115.1%	-148.1%	-157.6%	-103.6%	-89.1%	-156.4%	-134.7%	-127.6%	**-100.0%**		
Restaurant and Bars	230	206	210	226	237	231	242	237	248	277	261	250	**2,855**	2,855	3.6%
(% change from prior year)	25.4%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Retail Sales	1,256	1,131	1,126	1,120	1,091	1,122	1,379	1,114	1,041	1,209	1,137	1,117	**13,843**	13,843	2.3%
(% change from prior year)	29.9%	-0.3%	4.3%	2.4%	-0.3%	3.5%	-1.1%	0.1%	-0.4%	-6.4%	2.5%	-1.3%	**2.3%**		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	**1**	1	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Use Tax	119	105	106	75	67	101	159	111	110	130	96	80	**1,259**	1,259	12.7%
(% change from prior year)	10.7%	15.0%	24.5%	-18.2%	-34.7%	30.4%	16.3%	13.5%	18.1%	5.8%	47.1%	74.5%	**12.7%**		
Total	**2,287**	**2,103**	**2,094**	**1,991**	**2,012**	**2,010**	**2,398**	**2,013**	**1,985**	**2,291**	**2,131**	**2,064**	**25,379**	**25,379**	**1.0%**
(% change from prior year)	29.6%	7.3%	8.2%	-2.6%	-3.9%	-1.7%	-2.8%	-2.0%	-2.6%	-4.5%	-1.2%	-4.4%	1.0%		
											GASB		41	41	**-88.6%**
											Total		**25,420**	**25,420**	**-0.2%**

NEIGHBORHOOD PROTECTION SALES TAX BY MONTH

(In Thousands)

(3+9)

	2025-26 Actual	2026-27 Budget	2026-27 Actual	% Change from PY	2026-27 Revised Estimate	% Change from PY	2027-28 Proposed Budget	% Change from PY
July	$4,412	$5,184	$5,717	29.6%	$5,717	29.6%	$0	NA
August	4,900	4,784	5,257	7.3%	5,257	7.3%	0	NA
September	4,838	4,949	5,236	8.2%	5,236	8.2%	0	NA
October	5,108	5,156	0	NA	0	NA	0	NA
November	5,236	5,113	0	NA	0	NA	0	NA
December	5,113	5,201	0	NA	0	NA	0	NA
January	6,165	6,136	0	NA	0	NA	0	NA
February	5,133	5,194	0	NA	0	NA	0	NA
March	5,096	5,084	0	NA	0	NA	0	NA
April	5,994	5,813	0	NA	0	NA	0	NA
May	5,392	5,505	0	NA	0	NA	0	NA
June	5,399	5,322	0	NA	0	NA	0	NA
Subtotal:	$62,784	$63,442	$16,210	NA	$16,210	NA	$0	NA
Year End Adjustment	902	103	0	NA	0	NA	0	NA
TOTAL:	$63,686	$63,545	$16,210	NA	$16,210	NA	$0	NA

Actual vs. Budget

YTD Actual Revenue:	$16,210
YTD Budget:	14,917
Dollars Over/Under:	$1,293
Percent Over/Under:	8.7%

Actual vs. Prior Year

YTD Actual Revenue:	$16,210
YTD Prior Year Actual:	14,150
Dollars Over/Under:	$2,060
Percent Over/Under:	14.6%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Amusements	4	3	3	4	4	3	2	2	3	4	3	5	**40**	40	-4.7%
(% change from prior year)	14.6%	64.8%	-5.1%	-12.8%	9.3%	-21.2%	-7.5%	-18.6%	-7.0%	-7.2%	-9.3%	-18.8%	**-4.7%**		
Commercial Property Rental	29	27	25	24	25	24	27	24	24	28	25	25	**307**	307	0.3%
(% change from prior year)	34.9%	6.7%	1.4%	-4.1%	-1.6%	-7.9%	-8.5%	-6.2%	-10.1%	8.5%	-4.3%	1.9%	**0.3%**		
Construction Contracting	30	33	33	23	23	20	24	19	21	21	22	23	**292**	292	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	5	4	4	5	7	6	5	7	9	10	7	6	**75**	75	-13.8%
(% change from prior year)	32.4%	6.0%	4.4%	-11.7%	-17.7%	-18.7%	-22.4%	-18.8%	-19.0%	-19.3%	-16.7%	-16.4%	**-13.8%**		
Job Printing	1	1	1	0	0	0	0	0	0	0	0	2	**5**	5	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Publishing	0	0	0	0	0	0	0	0	0	0	0	1	**1**	1	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Rentals of Personal Property	16	15	15	16	18	16	18	16	16	21	21	20	**208**	208	1.3%
(% change from prior year)	45.9%	9.9%	10.0%	-0.9%	-7.2%	1.4%	-2.3%	3.8%	-1.6%	4.7%	-9.8%	-11.5%	**1.3%**		
Residential Property Rental	0	0	0	0	0	0	0	0	0	0	0	0	**0**	0	-100.0%
(% change from prior year)	25.9%	-78.9%	-83.9%	-119.8%	-115.1%	-148.1%	-157.6%	-103.6%	-89.1%	-156.4%	-134.7%	-127.6%	**-100.0%**		
Restaurant and Bars	29	26	26	28	30	29	30	30	31	35	33	30	**357**	357	3.6%
(% change from prior year)	25.4%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Retail Sales	157	141	141	140	136	140	172	139	130	151	142	142	**1,731**	1,731	2.3%
(% change from prior year)	29.9%	-0.3%	4.3%	2.4%	-0.3%	3.5%	-1.1%	0.1%	-0.4%	-6.4%	2.5%	-1.3%	**2.3%**		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	**0**	0	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Use Tax	15	13	13	9	8	13	20	14	14	16	12	10	**157**	157	12.7%
(% change from prior year)	10.8%	15.0%	24.5%	-18.2%	-34.7%	30.4%	16.3%	13.5%	18.1%	5.8%	47.1%	74.5%	**12.7%**		
Total	**286**	**263**	**262**	**249**	**252**	**251**	**300**	**252**	**248**	**286**	**267**	**258**	**3,174**	**3,174**	**1.0%**
(% change from prior year)	29.6%	7.3%	8.2%	-2.6%	-3.9%	-1.7%	-2.8%	-2.0%	-2.6%	-4.5%	-1.2%	-4.4%	1.0%		
											GASB		5	5	**-88.9%**
											Total		**3,179**	**3,179**	**-0.2%**

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Amusements	20	16	17	17	19	16	12	12	14	22	17	19	**201**	201	-4.7%
(% change from prior year)	14.6%	64.8%	-5.1%	-12.8%	9.3%	-21.2%	-7.5%	-18.6%	-7.0%	-7.2%	-9.3%	-18.8%	**-4.7%**		
Commercial Property Rental	145	134	123	122	123	119	135	119	119	138	125	132	**1,534**	1,534	0.3%
(% change from prior year)	34.9%	6.7%	1.4%	-4.1%	-1.6%	-7.9%	-8.5%	-6.2%	-10.1%	8.5%	-4.3%	1.9%	**0.3%**		
Construction Contracting	150	164	167	113	117	100	121	95	104	103	112	112	**1,458**	1,458	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	25	21	21	23	33	31	26	34	45	50	36	28	**373**	373	-13.8%
(% change from prior year)	32.4%	6.0%	4.4%	-11.7%	-17.7%	-18.7%	-22.4%	-18.8%	-19.0%	-19.3%	-16.7%	-16.4%	**-13.8%**		
Job Printing	4	3	3	2	2	2	2	1	2	2	2	1	**26**	26	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Publishing	0	0	0	0	0	0	2	0	0	0	1	1	**4**	4	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Rentals of Personal Property	82	74	77	79	90	80	90	82	81	107	105	94	**1,041**	1,041	1.3%
(% change from prior year)	45.9%	9.9%	10.0%	-0.9%	-7.2%	1.4%	-2.3%	3.8%	-1.6%	4.7%	-9.8%	-11.5%	**1.3%**		
Residential Property Rental	1	0	1	0	0	0	0	0	0	0	0	(2)	**0**	0	-100.0%
(% change from prior year)	25.8%	-78.9%	-83.9%	-119.8%	-115.1%	-148.1%	-157.6%	-103.6%	-89.1%	-156.4%	-134.7%	-127.6%	**-100.0%**		
Restaurant and Bars	144	129	131	141	148	144	151	148	155	173	163	157	**1,784**	1,784	3.6%
(% change from prior year)	25.4%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Retail Sales	785	706	703	700	682	701	862	696	650	755	711	699	**8,650**	8,650	2.3%
(% change from prior year)	29.9%	-0.3%	4.3%	2.4%	-0.3%	3.5%	-1.1%	0.1%	-0.4%	-6.4%	2.5%	-1.3%	**2.3%**		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	**1**	1	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Use Tax	74	66	66	47	42	63	99	69	69	81	60	51	**787**	787	12.7%
(% change from prior year)	10.7%	15.0%	24.5%	-18.2%	-34.7%	30.4%	16.3%	13.5%	18.1%	5.8%	47.1%	74.5%	**12.7%**		
Total	**1,429**	**1,314**	**1,309**	**1,244**	**1,257**	**1,256**	**1,498**	**1,258**	**1,240**	**1,431**	**1,332**	**1,290**	**15,858**	**15,858**	**1.0%**
(% change from prior year)	29.6%	7.3%	8.2%	-2.6%	-3.9%	-1.7%	-2.8%	-2.0%	-2.6%	-4.5%	-1.2%	-4.4%	1.0%		
											GASB		26	26	**-88.4%**
											Total		**15,884**	**15,884**	**-0.2%**

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Amusements	55	45	48	49	54	46	33	34	40	61	46	51	**562**	562	-4.7%
(% change from prior year)	14.6%	64.8%	-5.1%	-12.8%	9.3%	-21.2%	-7.5%	-18.6%	-7.0%	-7.2%	-9.3%	-18.8%	**-4.7%**		
Commercial Property Rental	407	376	344	342	345	332	377	335	334	387	351	365	**4,295**	4,295	0.3%
(% change from prior year)	34.9%	6.7%	1.4%	-4.1%	-1.6%	-7.9%	-8.5%	-6.2%	-10.1%	8.5%	-4.3%	1.9%	**0.3%**		
Construction Contracting	421	459	467	317	328	279	340	267	292	288	314	312	**4,084**	4,084	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	69	59	58	64	94	87	72	96	125	141	102	77	**1,044**	1,044	-13.8%
(% change from prior year)	32.4%	6.0%	4.4%	-11.7%	-17.7%	-18.7%	-22.4%	-18.8%	-19.0%	-19.3%	-16.7%	-16.4%	**-13.8%**		
Job Printing	11	9	8	5	7	5	5	3	7	5	5	4	**74**	74	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Publishing	1	0	1	0	0	0	5	1	1	0	2	1	**12**	12	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Rentals of Personal Property	230	208	215	220	252	223	251	229	226	298	294	269	**2,915**	2,915	1.3%
(% change from prior year)	45.9%	9.9%	10.0%	-0.9%	-7.2%	1.4%	-2.3%	3.8%	-1.6%	4.7%	-9.8%	-11.5%	**1.3%**		
Residential Property Rental	2	0	2	(1)	(1)	(1)	(1)	0	0	0	0	0	**0**	0	-100.0%
(% change from prior year)	25.8%	-78.9%	-83.9%	-119.8%	-115.1%	-148.1%	-157.6%	-103.6%	-89.1%	-156.4%	-134.7%	-127.6%	**-100.0%**		
Restaurant and Bars	403	361	367	395	416	404	423	414	434	486	457	436	**4,996**	4,996	3.6%
(% change from prior year)	25.4%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Retail Sales	2,197	1,978	1,970	1,960	1,909	1,963	2,413	1,949	1,821	2,115	1,990	1,959	**24,224**	24,224	2.3%
(% change from prior year)	29.9%	-0.3%	4.3%	2.4%	-0.3%	3.5%	-1.1%	0.1%	-0.4%	-6.4%	2.5%	-1.3%	**2.3%**		
Transportation	0	0	0	0	0	0	0	0	0	0	0	2	**2**	2	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Use Tax	208	183	186	131	118	177	278	194	193	227	168	140	**2,203**	2,203	12.7%
(% change from prior year)	10.7%	15.0%	24.5%	-18.2%	-34.7%	30.4%	16.3%	13.5%	18.1%	5.8%	47.1%	74.5%	**12.7%**		
Total	**4,002**	**3,680**	**3,665**	**3,484**	**3,521**	**3,517**	**4,196**	**3,522**	**3,473**	**4,009**	**3,729**	**3,612**	**44,410**	**44,410**	**1.0%**
(% change from prior year)	29.6%	7.3%	8.2%	-2.6%	-3.9%	-1.7%	-2.8%	-2.0%	-2.6%	-4.5%	-1.2%	-4.4%	1.0%		

GASB	72	72	**-88.6%**
Total	**44,482**	**44,482**	**-0.2%**

CAPITAL CONSTRUCTION SALES TAX BY MONTH

(In Thousands)

(3+9)

	2025-26 Actual	2026-27 Budget	2026-27 Actual	% Change from PY	2026-27 Revised Estimate	% Change from PY	2027-28 Proposed Budget	% Change from PY
July	$552	$486	$516	-6.5%	$516	-6.5%	$0	NA
August	529	480	630	19.1%	630	19.1%	0	NA
September	492	485	625	27.0%	625	27.0%	0	NA
October	558	470	0	NA	0	NA	0	NA
November	508	448	0	NA	0	NA	0	NA
December	521	444	0	NA	0	NA	0	NA
January	522	468	0	NA	0	NA	0	NA
February	515	445	0	NA	0	NA	0	NA
March	504	467	0	NA	0	NA	0	NA
April	564	547	0	NA	0	NA	0	NA
May	497	421	0	NA	0	NA	0	NA
June	504	478	0	NA	0	NA	0	NA
Subtotal:	$6,266	$5,641	$1,771	NA	$1,771	NA	$0	NA
Year End Adjustment	(94)	18	0	NA	0	NA	0	NA
TOTAL:	$6,172	$5,659	$1,771	NA	$1,771	NA	$0	NA

Actual vs. Budget

YTD Actual Revenue:	$1,771
YTD Budget:	1,451
Dollars Over/Under:	$320
Percent Over/Under:	22.1%

Actual vs. Prior Year

YTD Actual Revenue:	$1,771
YTD Prior Year Actual:	1,573
Dollars Over/Under:	$198
Percent Over/Under:	12.6%

CAPITAL CONSTRUCTION SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Telecommunication and Cable TV	516	630	625	448	420	423	441	424	423	456	412	423	**5,641**	5,641	-10.0%
(% change from prior year)	-6.6%	19.2%	27.1%	-19.8%	-17.4%	-18.9%	-15.5%	-17.6%	-16.1%	-19.1%	-17.2%	-15.8%	**-10.0%**		
Total	**516**	**630**	**625**	**448**	**420**	**423**	**441**	**424**	**423**	**456**	**412**	**423**	**5,641**	**5,641**	**-10.0%**
(% change from prior year)	-6.6%	19.2%	27.1%	-19.8%	-17.4%	-18.9%	-15.5%	-17.6%	-16.1%	-19.1%	-17.2%	-15.8%	-10.0%		
											GASB		18	18	-100%+
											Total		**5,659**	**5,659**	**-8.3%**

PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH

(In Thousands)

(3+9)

	2025-26 Actual	2026-27 Budget	2026-27 Actual	% Change from PY	2026-27 Revised Estimate	% Change from PY	2027-28 Proposed Budget	% Change from PY
July [1/]	($3,521)	$3,074	$3,338	100.0%+	$3,338	100.0%+	$0	NA
August [1/]	(716)	2,531	4,092	100.0%+	4,092	100.0%+	0	NA
September [1/]	5,276	2,616	4,261	-19.2%	4,261	-19.2%	0	NA
October [1/]	13,659	3,890	0	NA	0	NA	0	NA
November	3,171	3,220	0	NA	0	NA	0	NA
December	2,434	2,418	0	NA	0	NA	0	NA
January	2,444	4,437	0	NA	0	NA	0	NA
February	2,582	2,508	0	NA	0	NA	0	NA
March	2,418	2,644	0	NA	0	NA	0	NA
April	2,460	2,271	0	NA	0	NA	0	NA
May	2,634	2,550	0	NA	0	NA	0	NA
June	2,854	2,669	0	NA	0	NA	0	NA
Subtotal:	$35,695	$34,826	$11,690	NA	$11,690	NA	$0	NA
Year End Adjustment	(147)	61	0	NA	0	NA	0	NA
TOTAL:	$35,548	$34,887	$11,690	NA	$11,690	NA	$0	NA

[1/] The low collection levels in July and August of last fiscal year were due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Funds. Higher growth in September and October reflects the resolution of those discrepancies.

Actual vs. Budget

YTD Actual Revenue:	$11,690
YTD Budget:	8,221
Dollars Over/Under:	$3,470
Percent Over/Under:	42.2%

Actual vs. Prior Year

YTD Actual Revenue:	$11,690
YTD Prior Year Actual:	1,039
Dollars Over/Under:	$10,651
Percent Over/Under:	1025.2%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Other Utilities	1,268	1,555	1,619	2,160	952	721	1,280	719	749	657	769	785	**13,234**	13,234	-2.4%
(% change from prior year)	194.8%	671.0%	-19.2%	-58.4%	-21.0%	-22.1%	37.8%	-26.7%	-18.5%	-29.8%	-23.2%	-27.6%	**-2.4%**		
Total	**1,268**	**1,555**	**1,619**	**2,160**	**952**	**721**	**1,280**	**719**	**749**	**657**	**769**	**785**	**13,234**	**13,234**	**-2.4%**
(% change from prior year)	194.8%	671.0%	-19.2%	-58.4%	-21.0%	-22.1%	37.8%	-26.7%	-18.5%	-29.8%	-23.2%	-27.6%	-2.4%		
											GASB		23	23	100%+
											Total		**13,257**	**13,257**	**-1.9%**

PUBLIC SAFETY ENHANCEMENT - POLICE SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Other Utilities	2,070	2,537	2,642	3,525	1,554	1,176	2,088	1,174	1,221	1,071	1,254	1,280	**21,592**	21,592	-2.4%
(% change from prior year)	194.8%	671.0%	-19.2%	-58.4%	-21.0%	-22.1%	37.8%	-26.7%	-18.5%	-29.8%	-23.2%	-27.6%	**-2.4%**		
Total	**2,070**	**2,537**	**2,642**	**3,525**	**1,554**	**1,176**	**2,088**	**1,174**	**1,221**	**1,071**	**1,254**	**1,280**	**21,592**	**21,592**	**-2.4%**
(% change from prior year)	194.8%	671.0%	-19.2%	-58.4%	-21.0%	-22.1%	37.8%	-26.7%	-18.5%	-29.8%	-23.2%	-27.6%	-2.4%		
											GASB		38	38	100%+
											Total		**21,630**	**21,630**	**-1.9%**

2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH

(In Thousands)

(3+9)

	2025-26 Actual	2026-27 Budget	2026-27 Actual	% Change from PY	2026-27 Revised Estimate	% Change from PY	2027-28 Proposed Budget	% Change from PY
July	$8,824	$10,370	$11,435	29.6%	$11,435	29.6%	$0	NA
August	9,800	9,569	10,513	7.3%	10,513	7.3%	0	NA
September	9,675	9,896	10,470	8.2%	10,470	8.2%	0	NA
October	10,216	10,313	0	NA	0	NA	0	NA
November	10,471	10,225	0	NA	0	NA	0	NA
December	10,225	10,404	0	NA	0	NA	0	NA
January	12,333	12,271	0	NA	0	NA	0	NA
February	10,266	10,387	0	NA	0	NA	0	NA
March	10,192	10,167	0	NA	0	NA	0	NA
April	11,987	11,625	0	NA	0	NA	0	NA
May	10,783	11,011	0	NA	0	NA	0	NA
June	10,799	10,644	0	NA	0	NA	0	NA
Subtotal:	$125,571	$126,884	$32,418	NA	$32,418	NA	$0	NA
Year End Adjustment	1,805	205	0	NA	0	NA	0	NA
TOTAL:	$127,376	$127,089	$32,418	NA	$32,418	NA	$0	NA

Actual vs. Budget

YTD Actual Revenue:	$32,418
YTD Budget:	29,835
Dollars Over/Under:	$2,583
Percent Over/Under:	8.7%

Actual vs. Prior Year

YTD Actual Revenue:	$32,418
YTD Prior Year Actual:	28,299
Dollars Over/Under:	$4,119
Percent Over/Under:	14.6%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Amusements	31	26	27	28	31	26	19	20	23	35	26	29	**321**	321	-4.7%
(% change from prior year)	14.6%	64.8%	-5.1%	-12.8%	9.3%	-21.2%	-7.5%	-18.6%	-7.0%	-7.2%	-9.3%	-18.8%	**-4.7%**		
Commercial Property Rental	233	215	197	195	197	190	215	191	191	221	201	209	**2,455**	2,455	0.3%
(% change from prior year)	34.9%	6.7%	1.4%	-4.1%	-1.6%	-7.9%	-8.5%	-6.2%	-10.1%	8.5%	-4.3%	1.9%	**0.3%**		
Construction Contracting	240	262	267	181	187	159	194	152	167	165	180	180	**2,334**	2,334	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	39	34	33	37	53	50	41	55	72	81	58	44	**597**	597	-13.8%
(% change from prior year)	32.4%	6.0%	4.4%	-11.7%	-17.7%	-18.7%	-22.4%	-18.8%	-19.0%	-19.3%	-16.7%	-16.4%	**-13.8%**		
Job Printing	6	5	5	3	4	3	3	2	4	3	3	1	**42**	42	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Publishing	0	0	0	0	0	0	3	0	0	0	1	3	**7**	7	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Rentals of Personal Property	131	119	123	126	144	128	144	131	129	171	168	152	**1,666**	1,666	1.3%
(% change from prior year)	45.9%	9.9%	10.0%	-0.9%	-7.2%	1.4%	-2.3%	3.8%	-1.6%	4.7%	-9.8%	-11.5%	**1.3%**		
Residential Property Rental	1	0	1	0	0	0	0	0	0	0	0	(2)	**0**	0	-100.0%
(% change from prior year)	25.8%	-78.9%	-83.9%	-119.8%	-115.1%	-148.1%	-157.6%	-103.6%	-89.1%	-156.4%	-134.7%	-127.6%	**-100.0%**		
Restaurant and Bars	230	206	210	226	237	231	242	237	248	277	261	250	**2,855**	2,855	3.6%
(% change from prior year)	25.4%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Retail Sales	1,256	1,131	1,126	1,120	1,091	1,122	1,379	1,114	1,041	1,209	1,137	1,117	**13,843**	13,843	2.3%
(% change from prior year)	29.9%	-0.3%	4.3%	2.4%	-0.3%	3.5%	-1.1%	0.1%	-0.4%	-6.4%	2.5%	-1.3%	**2.3%**		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	**1**	1	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Use Tax	119	105	106	75	67	101	159	111	110	130	96	80	**1,259**	1,259	12.7%
(% change from prior year)	10.7%	15.0%	24.5%	-18.2%	-34.7%	30.4%	16.3%	13.5%	18.1%	5.8%	47.1%	74.5%	**12.7%**		
Total	**2,287**	**2,103**	**2,094**	**1,991**	**2,012**	**2,010**	**2,398**	**2,013**	**1,985**	**2,291**	**2,131**	**2,064**	**25,379**	**25,379**	**1.0%**
(% change from prior year)	29.6%	7.3%	8.2%	-2.6%	-3.9%	-1.7%	-2.8%	-2.0%	-2.6%	-4.5%	-1.2%	-4.4%	1.0%		
GASB													41	41	-88.6%
Total													**25,420**	**25,420**	**-0.2%**

PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2027 ACTUALS
(3+9)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2026-27 Budget	% Chg from PY Actuals
Amusements	125	103	109	112	124	104	75	78	91	139	106	118	**1,284**	1,284	-4.7%
(% change from prior year)	14.6%	64.8%	-5.1%	-12.8%	9.3%	-21.2%	-7.5%	-18.6%	-7.0%	-7.2%	-9.3%	-18.8%	**-4.7%**		
Commercial Property Rental	931	858	786	781	789	759	861	765	763	885	803	836	**9,817**	9,817	0.3%
(% change from prior year)	34.9%	6.7%	1.4%	-4.1%	-1.6%	-7.9%	-8.5%	-6.2%	-10.1%	8.5%	-4.3%	1.9%	**0.3%**		
Construction Contracting	962	1,049	1,068	725	749	637	777	609	667	659	718	715	**9,335**	9,335	-6.9%
(% change from prior year)	30.3%	47.6%	38.5%	-19.5%	-11.5%	-27.8%	-17.5%	-14.6%	-13.9%	-19.0%	-19.3%	-31.4%	**-6.9%**		
Hotel/Motel Lodging	158	135	132	147	214	199	164	219	286	323	234	175	**2,386**	2,386	-13.8%
(% change from prior year)	32.4%	6.0%	4.4%	-11.7%	-17.7%	-18.7%	-22.4%	-18.8%	-19.0%	-19.3%	-16.7%	-16.4%	**-13.8%**		
Job Printing	24	20	18	12	15	12	11	8	15	12	11	11	**169**	169	-18.0%
(% change from prior year)	132.2%	48.5%	-0.1%	-33.5%	-22.0%	-35.5%	-28.8%	51.3%	-52.3%	-36.7%	-43.5%	-39.6%	**-18.0%**		
Publishing	2	1	1	1	1	1	12	2	2	0	4	0	**27**	27	-4.6%
(% change from prior year)	32.9%	-44.3%	8.0%	-17.0%	-17.0%	-38.3%	-28.6%	80.8%	353.5%	-34.5%	202.5%	-17.8%	**-4.6%**		
Rentals of Personal Property	525	476	491	503	575	511	574	524	517	682	672	613	**6,663**	6,663	1.3%
(% change from prior year)	45.9%	9.9%	10.0%	-0.9%	-7.2%	1.4%	-2.3%	3.8%	-1.6%	4.7%	-9.8%	-11.5%	**1.3%**		
Residential Property Rental	4	1	4	(1)	(1)	(1)	(2)	(1)	(1)	(1)	(1)	0	**0**	0	-100.0%
(% change from prior year)	25.8%	-78.9%	-83.9%	-119.8%	-115.1%	-148.1%	-157.6%	-103.6%	-89.1%	-156.4%	-134.7%	-127.6%	**-100.0%**		
Restaurant and Bars	920	824	839	904	950	924	967	947	992	1,110	1,045	996	**11,418**	11,418	3.6%
(% change from prior year)	25.4%	5.6%	4.3%	1.7%	3.6%	-0.0%	2.3%	0.3%	1.9%	2.6%	1.1%	0.5%	**3.6%**		
Retail Sales	5,022	4,522	4,503	4,480	4,364	4,488	5,515	4,456	4,162	4,834	4,548	4,472	**55,366**	55,366	2.3%
(% change from prior year)	29.9%	-0.3%	4.3%	2.4%	-0.3%	3.5%	-1.1%	0.1%	-0.4%	-6.4%	2.5%	-1.3%	**2.3%**		
Transportation	1	1	1	0	0	0	0	0	0	0	0	1	**4**	4	-47.8%
(% change from prior year)	82.3%	420.0%	145.5%	-63.2%	-71.4%	-69.4%	-82.4%	-82.9%	-72.3%	-80.6%	-80.2%	-80.3%	**-47.8%**		
Use Tax	475	419	424	299	269	406	635	443	441	520	384	320	**5,035**	5,035	12.7%
(% change from prior year)	10.7%	15.0%	24.5%	-18.2%	-34.7%	30.4%	16.3%	13.5%	18.1%	5.8%	47.1%	74.5%	**12.7%**		
Total	**9,148**	**8,410**	**8,376**	**7,962**	**8,048**	**8,037**	**9,590**	**8,049**	**7,937**	**9,162**	**8,524**	**8,262**	**101,505**	**101,505**	**1.0%**
(% change from prior year)	29.6%	7.3%	8.2%	-2.6%	-3.9%	-1.7%	-2.8%	-2.0%	-2.6%	-4.5%	-1.2%	-4.4%	1.0%		
													GASB	164	164	-88.6%
													Total	**101,669**	**101,669**	**-0.2%**

STATE SALES TAX BY MONTH

PHOENIX SHARE

(In Thousands)

(3+9)

	2025-26 Actual	**2026-27 Budget**	% Change from PY Actual	**2026-27 Actual**	% Change from PY Actual	**2026-27 Revised Estimate**	% Change from PY Actual	**2027-28 Proposed Budget**	% Change from PY Estimate
July	$21,202	$21,597	1.9%	$22,620	6.7%	$22,620	6.7%	$0	NA
August	20,680	20,818	0.7%	21,100	2.0%	21,100	2.0%	0	NA
September	20,399	20,902	2.5%	21,214	4.0%	21,214	4.0%	0	NA
October	20,624	21,238	3.0%	0	NA	0	NA	0	NA
November	21,349	21,424	0.4%	0	NA	0	NA	0	NA
December	20,171	21,611	7.1%	0	NA	0	NA	0	NA
January	25,459	25,414	-0.2%	0	NA	0	NA	0	NA
February	20,624	21,136	2.5%	0	NA	0	NA	0	NA
March	20,988	21,056	0.3%	0	NA	0	NA	0	NA
April	23,789	24,176	1.6%	0	NA	0	NA	0	NA
May	21,498	22,542	4.9%	0	NA	0	NA	0	NA
June	22,445	22,376	-0.3%	0	NA	0	NA	0	NA
Subtotal	***$259,229***	***$264,292***	2.0%	***$64,934***	***NA***	***$64,934***	***NA***	***$0***	***NA***
Year end adjust. (GASB)	310	866	100.0%+	0	NA	0	NA	0	NA
TOTAL:	**$259,540**	**$265,158**	2.2%	**$64,934**	***NA***	**$64,934**	***NA***	**$0**	**NA**

Actual vs.Prior Year

YTD Actual Revenue:	**$64,934**
YTD Prior Year Actual:	**62,281**
Dollars Over/(Under):	**$2,653**
Percent Over/(Under):	**4.3%**

Actual vs. Budget

YTD Actual Revenue:	**$64,934**
YTD Budget:	**63,317**
Dollars Over/(Under):	**$1,617**
Percent Over/(Under):	**2.6%**

STATE SALES TAX CATEGORY ANALYSIS
FY 2026-27 ACTUALS
(in thousands)

Category	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	$42	$43	$42	$39	$44	$38	$66	$39	$45	$99	$48	$50	$595	-22.0%
% change from PY actual	*63.8%*	*8.9%*	*-15.5%*	*-8.7%*	*-78.8%*	*1.7%*	*22.3%*	*-60.6%*	*-13.7%*	*95.2%*	*2.7%*	*-11.5%*		
Mining-Oil & Gas Production	$297	$397	$251	$190	$194	$182	$195	$187	$194	$213	$211	$215	$2,727	1.2%
% change from PY actual	*12.9%*	*65.4%*	*17.8%*	*-20.1%*	*-5.5%*	*9.8%*	*2.2%*	*-6.5%*	*-12.0%*	*-25.0%*	*-15.6%*	*-3.4%*		
Utilities	$13,562	$16,627	$16,273	$11,847	$12,636	$9,459	$9,856	$12,054	$10,788	$9,776	$10,311	$11,944	$145,133	2.5%
% change from PY actual	*8.8%*	*6.7%*	*1.4%*	*-19.2%*	*-1.4%*	*2.9%*	*-0.7%*	*21.3%*	*11.3%*	*2.3%*	*-2.9%*	*6.8%*		
Communications	$1,030	$1,087	$1,051	$946	$931	$915	$988	$917	$953	$1,079	$939	$946	$11,782	-3.6%
% change from PY actual	*-2.9%*	*6.0%*	*7.8%*	*-9.3%*	*-8.0%*	*2.3%*	*-4.9%*	*-7.7%*	*-4.4%*	*-5.1%*	*-5.7%*	*-9.3%*		
Private Car & Pipelines	$37	$37	$37	$38	$43	$38	$42	$37	$37	$38	$37	$37	$459	-11.0%
% change from PY actual	*-0.7%*	*0.2%*	*-1.3%*	*-0.9%*	*16.6%*	*-0.6%*	*-54.3%*	*1.1%*	*1.0%*	*0.7%*	*-26.6%*	*-0.5%*		
Publishing	$29	$30	$22	$24	$25	$23	$48	$36	$35	$23	$51	$26	$371	-19.0%
% change from PY actual	*-23.8%*	*-11.7%*	*-24.2%*	*1.6%*	*-19.4%*	*-16.3%*	*-58.7%*	*-35.2%*	*75.1%*	*1.5%*	*99.1%*	*-28.6%*		
Printing	$222	$206	$202	$160	$188	$154	$173	$153	$163	$167	$153	$147	$2,087	-12.7%
% change from PY actual	*26.2%*	*28.9%*	*2.4%*	*-25.7%*	*-18.3%*	*-21.7%*	*-14.1%*	*11.7%*	*-42.7%*	*-20.0%*	*-24.6%*	*-19.1%*		
Restaurants & Bars	$39,062	$36,026	$36,790	$38,476	$40,409	$38,773	$42,795	$39,465	$42,245	$48,321	$44,430	$42,319	$489,111	2.7%
% change from PY actual	*4.8%*	*4.2%*	*3.3%*	*4.1%*	*5.2%*	*-1.7%*	*3.3%*	*-0.8%*	*0.7%*	*6.3%*	*3.8%*	*-0.5%*		
Amusements	$3,554	$2,788	$3,029	$3,510	$4,084	$4,099	$4,327	$3,399	$3,837	$6,301	$4,758	$3,962	$47,647	0.6%
% change from PY actual	*-3.3%*	*-9.9%*	*-6.3%*	*-5.2%*	*2.9%*	*-4.1%*	*1.2%*	*-17.5%*	*5.1%*	*29.1%*	*0.7%*	*5.7%*		
Rentals-Personal Property	$15,636	$14,418	$14,019	$17,666	$14,691	$16,011	$15,084	$13,883	$13,817	$16,487	$15,412	$14,550	$181,674	-5.2%
% change from PY actual	*17.0%*	*13.6%*	*7.6%*	*24.7%*	*-8.5%*	*8.6%*	*-7.0%*	*2.2%*	*-0.5%*	*-3.1%*	*-35.2%*	*-37.1%*		
Contracting	$25,931	$22,218	$25,407	$20,080	$20,905	$18,462	$22,606	$19,222	$19,730	$21,377	$21,315	$22,537	$259,789	-0.4%
% change from PY actual	*7.9%*	*3.1%*	*18.9%*	*-10.7%*	*-5.1%*	*-3.8%*	*-3.3%*	*-2.5%*	*-3.2%*	*-7.0%*	*3.3%*	*-3.0%*		
Retail	$222,929	$207,964	$206,701	$211,996	$207,733	$219,038	$266,413	$207,384	$201,828	$232,081	$219,701	$218,943	$2,622,711	5.1%
% change from PY actual	*9.3%*	*3.7%*	*5.6%*	*9.0%*	*4.0%*	*4.8%*	*1.1%*	*5.0%*	*3.9%*	*2.6%*	*10.7%*	*3.4%*		
Severance - Mining	$3,923	$3,756	$3,707	$1,021	$879	$1,197	$1,718	$1,514	$852	$1,410	$1,501	$2,006	$23,486	-26.0%
% change from PY actual	*81.5%*	*48.9%*	*117.5%*	*-28.0%*	*-40.5%*	*-55.5%*	*-52.2%*	*-62.0%*	*-69.6%*	*-40.7%*	*-38.6%*	*-56.0%*		
Bed Tax - Hotel/Motel	$10,508	$8,535	$8,302	$10,277	$12,636	$11,914	$10,801	$12,869	$16,045	$18,765	$14,657	$11,858	$147,165	-6.5%
% change from PY actual	*9.9%*	*-3.0%*	*-6.2%*	*-5.0%*	*-11.0%*	*-8.7%*	*-7.8%*	*-5.3%*	*-4.0%*	*-2.6%*	*-1.1%*	*0.6%*		
Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.0%
State Total	**$336,762**	**$314,132**	**$315,832**	$316,269	**$315,398**	**$320,304**	**$375,110**	**$311,160**	**$310,571**	**$356,137**	**$333,523**	**$329,539**	**$3,934,738**	**3.0%**
Cities Share (25%)	$84,191	$78,533	$78,958	$79,067	$78,850	$80,076	$93,777	$77,790	$77,643	$89,034	$83,381	$82,385	$983,684	**3.0%**
Phoenix Population Percentage	26.87%	26.87%	26.87%	26.87%	26.87%	26.87%	26.87%	26.87%	26.87%	26.87%	26.87%	26.87%		
Phoenix TOTAL	**$22,620**	**$21,100**	**$21,214**	**$21,243**	**$21,185**	**$21,514**	**$25,196**	**$20,900**	**$20,861**	**$23,921**	**$22,402**	**$22,135**	**$264,292**	**2.0%**

Year End GASB Adjustment	866	178.9%
Total	**$265,158**	**2.2%**

STATE SALES TAX CATEGORY ANALYSIS
STATEWIDE COLLECTIONS
(000's)
(3+9)

Category	2025-26 Actual	2026-27 Adopted Budget	2026-27 Actual	CY Actual/PY Actual Amount	CY Actual/PY Actual Percent	CY Actual/CY Budget Amount	CY Actual/CY Budget Percent
Transportation & Towing	$49	$44	$42	($8)	-15.5%	($2)	-4.4%
Mining-Oil & Gas Production	213	264	251	38	17.8%	(14)	-5.2%
Utilities	16,043	17,284	16,273	230	1.4%	(1,011)	-5.9%
Communications	975	929	1,051	76	7.8%	122	13.1%
Private Car & Pipelines	38	37	37	(1)	-1.3%	0	0.6%
Publishing	29	24	22	(7)	-24.2%	(2)	-7.8%
Printing	197	164	202	5	2.4%	37	22.7%
Restaurants & Bars	35,612	35,703	36,790	1,178	3.3%	1,086	3.0%
Amusements	3,233	2,977	3,029	(204)	-6.3%	52	1.8%
Rentals-Personal Property	13,031	12,702	14,019	988	7.6%	1,317	10.4%
Contracting	21,360	21,766	25,407	4,047	18.9%	3,641	16.7%
Retail	195,700	207,354	206,701	11,002	5.6%	(652)	-0.3%
Severance - Mining	1,704	1,560	3,707	2,003	100.0%+	2,147	100.0%+
Bed Tax - Hotel/Motel	8,313	8,153	8,302	(12)	-0.1%	149	1.8%
DISTRIBUTION BASE TOTAL	**$296,497**	**$308,961**	**$315,832**	**$19,335**	**6.5%**	**$6,871**	**2.2%**
Distribution to Cities (25% of distribution base)	$74,124	$77,240	$78,958	$4,834	6.5%	$1,718	2.2%
Phoenix Share of Distribution (actual is 26.87%)	$20,399	$20,902	$21,214	$815	4.0%	$312	1.5%

CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE

2026-27 COMPARED TO 2025-26

(3+9)

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Adopted Budget Annual Growth
Transportation & Towing	63.8%	30.7%	10.7%	---	---	---	---	---	---	---	---	---	-22.0%
Mining-Oil & Gas Production	12.9%	38.0%	32.0%	---	---	---	---	---	---	---	---	---	1.2%
Utilities	8.8%	7.6%	5.4%	---	---	---	---	---	---	---	---	---	2.5%
Communications	-2.9%	1.5%	3.5%	---	---	---	---	---	---	---	---	---	-3.6%
Private Car & Pipelines	-0.7%	-0.3%	-0.6%	---	---	---	---	---	---	---	---	---	-11.1%
Publishing	-23.8%	-18.1%	-19.9%	---	---	---	---	---	---	---	---	---	-19.0%
Printing	26.2%	27.5%	18.2%	---	---	---	---	---	---	---	---	---	-12.7%
Restaurants & Bars	4.8%	4.5%	4.1%	---	---	---	---	---	---	---	---	---	2.7%
Amusements	-3.3%	-6.3%	-6.3%	---	---	---	---	---	---	---	---	---	0.6%
Rentals-Personal Property	17.0%	15.3%	12.8%	---	---	---	---	---	---	---	---	---	-5.2%
Contracting	7.9%	5.6%	9.9%	---	---	---	---	---	---	---	---	---	-0.4%
Retail	9.3%	6.5%	6.2%	---	---	---	---	---	---	---	---	---	4.0%
Severance - Mining	81.5%	63.9%	78.2%	---	---	---	---	---	---	---	---	---	-26.0%
Bed Tax - Hotel/Motel	9.9%	4.9%	3.3%	---	---	---	---	---	---	---	---	---	-6.5%
Subtotal (State)	9.3%	6.9%	6.8%	---	---	---	---	---	---	---	---	---	2.2%
Cities Share (25%)	9.3%	6.9%	6.8%	---	---	---	---	---	---	---	---	---	
TOTAL (Phoenix Share)	6.7%	4.4%	4.3%	---	---	---	---	---	---	---	---	---	2.0%

GASB (Y/E Adj)	178.9%
TOTAL (Year End)	2.2%

City of Phoenix

Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report [1/]

Tax Revenue from July to September 2026 (June - August 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 2026-27	Fiscal YTD FY 2025-26	Total FY 2025-26
City Sales Tax Collection from Recreational MJ Retail Sales	1,127	695	594	-	-	-	-	-	-	-	-	-	2,415	1,416	6,956
State-Shared Sales Tax Collection from MJ Retail Sales	155	128	121	-	-	-	-	-	-	-	-	-	404	342	1,492
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs [2/]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,839
16% Excise Tax on MJ Retail Sales for AHUR [2/]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,656
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	1,281	823	715	-	-	-	-	-	-	-	-	-	2,819	1,758	23,943

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 2026-27	Fiscal YTD FY 2025-26	Total FY 2025-26
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.5% of 2.8% tax rate)	588	362	310	-	-	-	-	-	-	-	-	-	1,260	739	3,629
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs [2/]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,839
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	588	362	310	-	-	-	-	-	-	-	-	-	1,260	739	15,468

Notes:

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

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

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

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

City of Phoenix
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report
Tax Revenue from July to September 2026 (June - August 2026 Activity)
(In Thousands)

