



City of Phoenix

To: Mayor and City Council

Date: September 16, 2025

From: Jeff Barton
City Manager

A handwritten signature in black ink, appearing to read 'Jeff Barton'.

Subject: GENERAL FUND REVENUE REPORT – 1 MONTH ACTUAL REVENUE

General Fund (GF) revenue collections for July 2025 of \$138.3 million were \$4.4 million or 3.2% higher than the 2024-25 collections of \$133.9 million. However, this growth is not reflective of actual performance due to accounting adjustments and accruals in the first month of the fiscal year, which routinely skew actual collections in the non-tax revenue category. Additionally, the City Council-approved 0.5% increase in the City's Transaction Privilege Tax and Use Tax rates will not be reflected until the two-month report, since July's figures reflect economic activity from June.

Over the past two years, the City has benefited from inflationary pressures and a growing economy, drawing in greater tax revenue from higher-priced taxable goods, a rise in population and increased wages. However, the retail category, which is the largest sales tax category, has experienced a significant slowdown since June 2022. In 2023-24, city retail sales tax grew by 3.1%. The growth in 2024-25 is even lower, increasing by only 1.1%, which is the slowest growth rate since 2012-13. According to the recent JLBC fiscal report, the slowdown in retail sales tax growth in Arizona, as in many other states, appears to have started when most of the pandemic-induced federal fiscal stimulus ended in 2022 and this trend has largely continued since that time. Contributing factors to this trend of slower growth also include slower real (inflation-adjusted) wage growth, higher consumer prices and interest rates, as well as increased uncertainty surrounding the economy, tariffs, and trade policy. Additionally, City sales tax collections from the construction contracting category have significantly declined in 2024-25 with the revenue growth of -12.1% and have continuously declined further to -16.3% in the first month of 2025-26.

Economic conditions remain highly uncertain and difficult to predict. Key risk factors include tariff policies, market volatility, potential tax law changes, geopolitical concerns and conflicts, housing affordability, and overall consumer confidence. Staff will closely monitor monthly revenue data and consult our trusted economic sources over the next few months to develop revised estimates for the current fiscal year and 2026-27. Staff will also work with the University of Arizona's Economic Business Research Center to update the econometric sales tax model used to estimate sales tax in preparation for the GF Status and Multi-Year Forecast scheduled to be presented to City Council in February 2026.

General Fund Sales Tax (June 2025 Business Activity)

In the first month of 2025-26, the combined GF revenue from city and state-shared sales tax was \$86.4 million, reflecting growth of 4.9% compared to 2024-25.

City Sales Tax: Year-to-date (YTD) 2025-26 collections were \$65.2 million, representing 5.0% growth compared to 2024-25. However, this growth is overstated due to reporting discrepancies in the Other Utilities tax category, which caused an overstatement in the GF and an understatement in the Public Safety Enhancement Fund.

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

- retail: 5.5%
- contracting: -16.3%
- restaurants & bars: 3.7%
- hotel/motel: -5.8%
- telecommunications: -11.2%
- commercial property rentals: 10.0%

State-Shared Sales Tax: YTD 2025-26 collections were \$21.2 million, or 4.5% growth compared to 2024-25.

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

- retail: 6.2%
- contracting: 9.1%
- restaurants & bars: 2.9%
- hotel/motel: -7.5%
- communications: -16.8%

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SUMMARY OF GENERAL FUND REVENUE
(In Thousands of Dollars)

Revenue Source	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Actuals 2024-25	24-25 Act to 23-24 Act % Change	1 Month Actuals 2024-25	1 Month Actuals 2025-26	% Change from PY	Budget 2025-26	25-26 Budget to 24-25 Actual \$ Change	25-26 Budget to 24-25 Actual % Change
Local Taxes												
Primary Property Tax	\$ 182,043	\$ 192,214	\$ 201,050	\$ 206,394	\$ 213,583	3.5%	\$ (1,020)	\$ (1,158)	-13.5%	\$ 222,719	\$ 9,136	4.3%
Sales Taxes ^{1/}	536,889	627,072	674,528	707,310	705,357	-0.3%	62,100	65,231	5.0%	819,157	113,800	16.1%
Privilege License Fees	2,915	3,467	3,385	3,469	3,462	-0.2%	228	183	-19.7%	1,838	(1,624)	-46.9%
Other General Fund Excise Taxes	19,148	19,277	19,452	19,575	19,756	0.9%	1,582	1,598	1.0%	19,891	135	0.7%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 62,890	\$ 65,854	4.7%	\$ 1,063,605	\$ 121,447	12.9%
Non Taxes												
Licenses & Permits	2,694	3,022	3,019	2,882	2,823	-2.0%	306	137	-55.2%	2,937	114	4.0%
Cable Communications	9,424	8,982	7,979	7,058	6,296	-10.8%	(77)	(1,400)	-100%+	5,472	(824)	-13.1%
Fines & Forfeitures	9,211	8,109	7,954	8,800	8,921	1.4%	832	793	-4.7%	8,525	(396)	-4.4%
Court Default Fee	1,288	880	885	892	1,027	15.1%	95	73	-23.2%	1,005	(22)	-2.1%
Parks & Libraries	3,790	5,576	6,713	8,824	10,507	19.1%	784	708	-9.7%	9,078	(1,429)	-13.6%
Planning	1,723	1,904	1,690	1,865	1,811	-2.9%	113	118	4.1%	1,836	25	1.4%
Police	12,637	13,841	13,843	17,277	18,199	5.3%	600	838	39.6%	17,177	(1,022)	-5.6%
Street Transportation	5,881	4,526	5,375	12,375	6,137	-50.4%	713	1,025	43.7%	8,343	2,206	35.9%
Emergency Transportation	34,092	46,481	54,832	62,213	76,410	22.8%	3,439	7,806	100%+	66,974	(9,436)	-12.3%
Hazardous Materials Inspection Fee	1,464	1,299	1,584	1,524	1,431	-6.1%	74	60	-18.9%	1,500	69	4.8%
Other Service Charges	15,026	15,882	37,848	52,491	53,100	1.2%	3,949	3,685	-6.7%	44,229	(8,871)	-16.7%
All Others	19,464	21,292	22,177	23,370	24,396	4.4%	3,148	2,927	-7.0%	24,230	(166)	-0.7%
Subtotal	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 13,978	\$ 16,770	20.0%	\$ 191,304	\$ (19,753)	-9.4%
State Shared Revenues												
Sales Tax	201,292	229,901	241,813	249,504	253,980	1.8%	20,281	21,202	4.5%	262,745	8,765	3.5%
Income Tax	240,237	213,294	308,183	435,754	351,016	-19.4%	29,251	27,177	-7.1%	328,334	(22,682)	-6.5%
Vehicle License Tax	79,768	78,695	80,593	83,823	87,754	4.7%	7,537	7,285	-3.3%	90,871	3,117	3.6%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 57,070	\$ 55,665	-2.5%	\$ 681,950	\$ (10,800)	-1.6%
Subtotal All GF Funds	\$ 1,378,986	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 133,938	\$ 138,289	3.2%	\$ 1,936,860	\$ 90,894	4.9%
Coronavirus Relief Fund	\$ 109,126	\$ -	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	\$ -	\$ -	NA
TOTAL	\$ 1,488,112	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 133,938	\$ 138,289	3.2%	\$ 1,936,860	\$ 90,894	4.9%

^{1/} FY 2025-26 Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Change from Prior Year

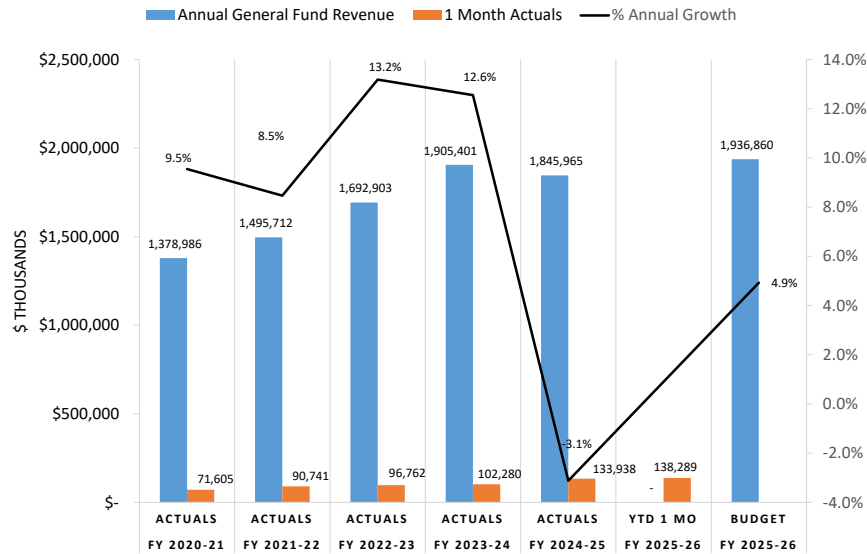
24-25 1 Month Actual Revenue:	\$ 133,938
25-26 1 Month Actual Revenue:	\$ 138,289
Dollars Over/Under Prior Year:	\$ 4,351
Percent Over/Under Prior Year:	3.2%

% Change from Prior Year and Budget

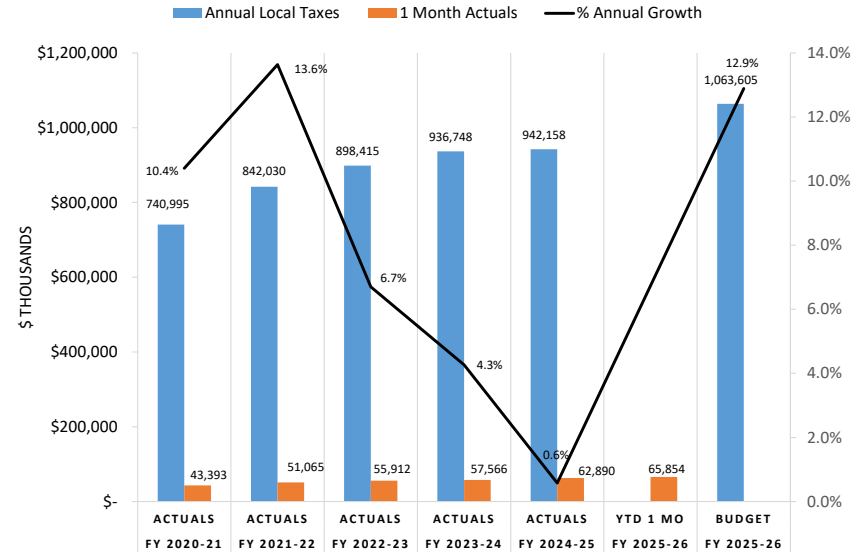
25-26 % Change from Prior Year Actual:	3.2%
25-26 Budget % Change from Prior Year Actual:	4.9%

General Fund Revenue

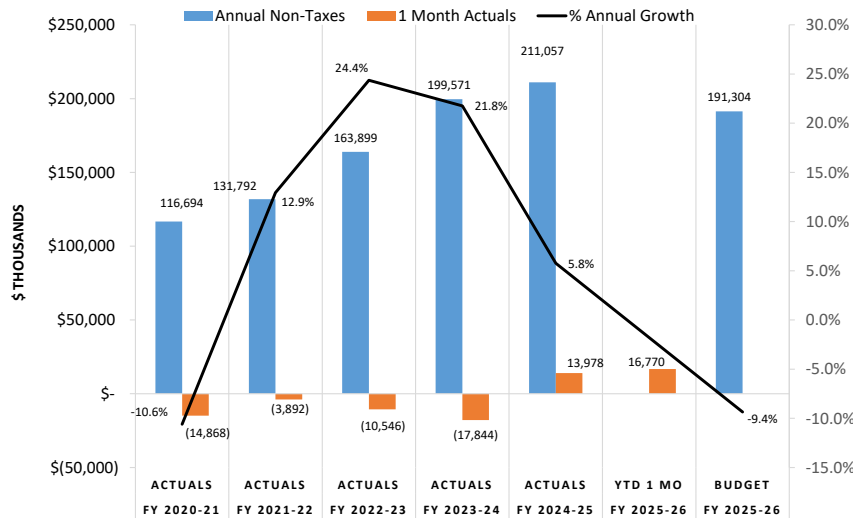
TOTAL GENERAL FUND REVENUE



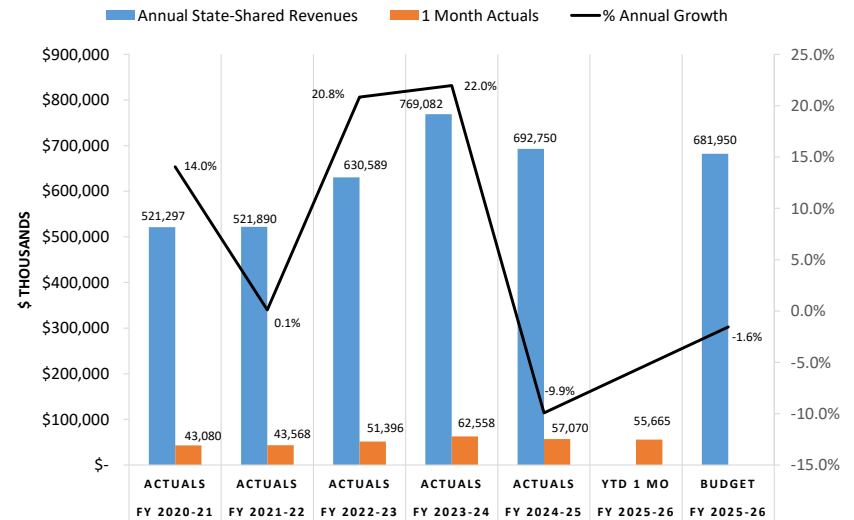
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund revenues at one month of \$138.3 million, reflecting a year-over-year (YOY) growth of 3.2%. The FY 2025-26 budget of \$1.94 billion was more than the overall FY 2024-25 actual by 4.9%. The variance is primarily driven by higher city sales tax collections, partially offset by a decline in state-shared income tax revenues.
- Local taxes represent approximately \$1.1 billion, or 54.9% of total GF collections. Local taxes are comprised primarily of property and city sales taxes. City sales taxes include various categories, such as retail/remote sales and contracting. The FY 2025-26 city sales tax budget is estimated at \$819.2 million-an increase of 16.1% over the FY 2024-25 actuals. This growth is primarily attributed to a 0.5% increase in the City Transaction Privilege Tax (TPT) and Use Tax rates, effective July 1, 2025.
- Total Non-Tax revenues represent approximately \$191.3 million, or 9.9% of total annual GF revenues. The 20% YOY increase in collections is primarily attributed to accounting adjustments and accruals during the first month of the fiscal year and routinely skew actual collections in the non-tax revenue category.
- State-Shared revenues represent \$682.0 million, or 35.2% of total annual GF collections and are comprised of state sales, income, and vehicle license taxes. State shared income tax is trending lower than last year (-7.1%), 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 declined by -3.3% in July 2025.

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July ^{2/}	\$62,100	\$56,887	\$65,231	5.0%	\$65,231	5.0%	\$0	NA
August	61,072	66,456	0	NA	0	NA	0	NA
September	59,182	69,416	0	NA	0	NA	0	NA
October	60,479	68,652	0	NA	0	NA	0	NA
November	58,034	66,196	0	NA	0	NA	0	NA
December	57,974	66,142	0	NA	0	NA	0	NA
January	66,033	72,936	0	NA	0	NA	0	NA
February	56,227	65,112	0	NA	0	NA	0	NA
March	52,188	64,798	0	NA	0	NA	0	NA
April	60,403	73,268	0	NA	0	NA	0	NA
May	58,547	69,397	0	NA	0	NA	0	NA
June	55,301	68,007	0	NA	0	NA	0	NA
Subtotal:	\$707,546	\$807,267	\$65,231	NA	\$65,231	-90.8%	\$0	NA
Year End Adjustments	(2,189)	11,890	0	NA	0	NA	0	NA
TOTAL:	\$705,357	\$819,157	\$65,231	NA	\$65,231	-90.8%	\$0	NA

^{1/} FY 2025-26 Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

^{2/} July's high collection level was due to reporting discrepancies in the Other Utilities tax category, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.

Actual vs. Budget

YTD Actual Revenue:	\$65,231
YTD Budget:	56,887
Dollars Over/Under:	\$8,344
Percent Over/Under:	14.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$65,231
YTD Prior Year Actual:	62,100
Dollars Over/Under:	\$3,131
Percent Over/Under:	5.0%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Budget	% Chg from PY Actuals
Amusements	819	761	893	949	1,024	911	708	629	773	1,280	999	910	10,656	10,656	23.4%
(% change from prior year)	31.0%	13.3%	8.8%	6.9%	42.3%	41.1%	19.9%	25.7%	25.8%	26.5%	23.3%	23.4%	23.4%		
Commercial Property Rental	5,597	5,683	5,429	6,117	6,080	5,926	6,536	5,909	5,716	7,102	6,221	6,612	72,928	72,928	15.0%
(% change from prior year)	10.0%	19.9%	12.4%	20.1%	15.4%	19.6%	10.6%	16.4%	9.9%	12.4%	9.8%	25.9%	15.0%		
Construction Contracting	3,230	3,748	4,444	4,201	4,442	3,727	4,632	3,595	4,028	4,004	4,197	4,182	48,430	48,430	26.5%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	894	1,099	1,088	1,438	1,965	1,861	1,524	2,034	2,791	2,990	2,182	1,700	21,566	21,566	31.2%
(% change from prior year)	-5.8%	30.8%	30.0%	28.8%	24.6%	31.2%	32.1%	39.6%	39.1%	32.8%	36.6%	37.4%	31.2%		
Job Printing	46	109	95	106	149	100	104	90	105	98	88	84	1,174	1,174	35.0%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Other Utilities ^{1/}	15,331	11,765	12,965	10,291	8,782	6,539	3,907	7,751	6,415	6,146	6,451	7,057	103,400	103,400	2.4%
(% change from prior year)	48.1%	-7.9%	13.8%	-4.6%	-3.2%	-2.7%	-13.9%	-9.9%	2.1%	2.3%	-3.7%	-9.3%	2.4%		
Penalty & Interest	424	325	287	291	285	355	340	357	469	362	363	265	4,123	4,123	7.6%
(% change from prior year)	38.6%	5.8%	1.6%	-2.3%	-9.4%	9.6%	11.2%	4.6%	63.7%	-8.0%	-20.3%	22.3%	7.6%		
Publishing	6	5	3	6	5	3	45	12	14	3	23	7	132	132	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Rentals of Personal Property	2,699	2,953	2,963	4,374	3,477	4,287	3,567	3,879	3,309	4,328	3,962	3,629	43,427	43,427	16.5%
(% change from prior year)	-2.0%	11.8%	13.3%	65.1%	13.0%	41.1%	9.1%	26.1%	16.4%	-0.4%	8.5%	9.2%	16.5%		
Residential Property Rental	25	(2)	(2)	(3)	(2)	(3)	(3)	(2)	(2)	(2)	(2)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.4%	-100.8%	-100.5%	-100.2%	-100.8%	-100.0%		
Restaurant and Bars	3,209	3,514	3,514	3,889	4,141	3,943	4,179	4,044	4,300	4,819	4,489	4,239	48,280	48,280	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.2%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Retail Sales	28,989	34,003	32,814	33,170	33,388	33,706	41,986	33,907	31,508	36,048	35,323	34,176	409,018	409,018	22.7%
(% change from prior year)	5.4%	28.1%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Telecommunication and Cable TV	745	794	803	778	742	735	775	736	773	904	696	794	9,275	9,275	5.2%
(% change from prior year)	-11.1%	-2.9%	-3.8%	6.2%	8.0%	6.3%	9.0%	9.2%	8.2%	18.5%	8.2%	11.6%	5.2%		
Transportation	2	1	1	1	1	1	1	1	1	1	1	(2)	10	10	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Use Tax	3,214	1,007	3,154	2,401	1,475	2,937	4,597	3,213	3,312	3,471	3,047	3,021	34,849	34,849	26.1%
(% change from prior year)	23.6%	-57.6%	40.7%	21.6%	-328.4%	16.0%	26.8%	22.3%	29.0%	12.3%	16.9%	47.8%	26.1%		
Total	65,231	65,764	68,450	68,010	65,951	65,028	72,898	66,156	63,513	71,555	68,040	66,671	807,267	807,267	14.1%
(% change from prior year)	5.0%	7.7%	15.7%	12.4%	13.6%	12.2%	10.4%	17.7%	21.7%	18.5%	16.2%	20.5%	14.1%		

^{1/} July's high collection level was due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.

GASB	11,890	11,890	100%+
Year-End Adjustments	0	0	-100.0%
Total	819,157	819,157	16.1%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
July 2025

Category	2024-25	2025-26			Actual/Actual		Actual/Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$626	\$710	\$710	\$819	\$193	30.8%	\$109	15.4%
Commercial Property Rental	5,086	5,118	5,118	5,597	511	10.0%	479	9.4%
Construction Contracting	3,860	3,392	3,392	3,230	(630)	-16.3%	(162)	-4.8%
Hotel/Motel Lodging	949	1,133	1,133	894	(55)	-5.8%	(239)	-21.1%
Job Printing	101	75	75	46	(55)	-54.5%	(29)	-38.7%
Other Utilities ^{1/}	10,354	8,797	8,797	15,331	4,977	48.1%	6,534	74.3%
Penalty & Interest	306	287	287	424	118	38.6%	137	47.7%
Publishing	8	7	7	6	(2)	-25.0%	(1)	-14.3%
Rentals of Personal Property	2,754	2,781	2,781	2,699	(55)	-2.0%	(82)	-2.9%
Residential Property Rentals	4,032	0	0	25	(4,007)	-99.4%	25	NA
Restaurants & Bars	3,094	3,175	3,175	3,209	115	3.7%	34	1.1%
Retail Sales	27,491	27,964	27,964	28,989	1,498	5.5%	1,025	3.7%
Telecommunication and Cable TV	839	783	783	745	(94)	-11.2%	(38)	-4.9%
Transportation	0	0	0	2	2	100.0%	2	100.0%
Use	2,600	2,665	2,665	3,214	614	23.6%	549	20.6%
TOTAL	\$62,100	\$56,887	\$56,887	\$65,231	\$3,130	5.0%	\$8,344	14.7%

^{1/} July's high collection level was due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.

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

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget
Amusements	30.8%	---	---	---	---	---	---	---	---	---	---	---	23.4%
Commercial Property Rental	10.0%	---	---	---	---	---	---	---	---	---	---	---	15.0%
Construction Contracting	-16.3%	---	---	---	---	---	---	---	---	---	---	---	26.5%
Hotel/Motel Lodging	-5.8%	---	---	---	---	---	---	---	---	---	---	---	31.2%
Job Printing	-54.5%	---	---	---	---	---	---	---	---	---	---	---	35.0%
Other Utilities	48.1%	---	---	---	---	---	---	---	---	---	---	---	2.4%
Penalty & Interest	38.6%	---	---	---	---	---	---	---	---	---	---	---	7.6%
Publishing	-25.0%	---	---	---	---	---	---	---	---	---	---	---	39.3%
Rentals of Personal Property	-2.0%	---	---	---	---	---	---	---	---	---	---	---	16.5%
Residential Property Rentals	-99.4%	---	---	---	---	---	---	---	---	---	---	---	-100.0%
Restaurants & Bars	3.7%	---	---	---	---	---	---	---	---	---	---	---	23.7%
Retail Sales	5.5%	---	---	---	---	---	---	---	---	---	---	---	22.7%
Telecommunication and Cable TV	-11.2%	---	---	---	---	---	---	---	---	---	---	---	5.2%
Transportation	100.0%	---	---	---	---	---	---	---	---	---	---	---	14.4%
Use Tax	23.6%	---	---	---	---	---	---	---	---	---	---	---	26.1%
TOTAL	5.0%	---	---	---	---	---	---	---	---	---	---	---	14.1%

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$6,812	\$6,821	\$6,299	-7.5%	\$6,299	-7.5%	\$0	NA
August	5,647	6,905	0	NA	0	NA	0	NA
September	5,904	7,246	0	NA	0	NA	0	NA
October	6,579	7,879	0	NA	0	NA	0	NA
November	8,101	8,694	0	NA	0	NA	0	NA
December	6,652	8,395	0	NA	0	NA	0	NA
January	7,636	8,736	0	NA	0	NA	0	NA
February	6,885	8,179	0	NA	0	NA	0	NA
March	8,088	9,822	0	NA	0	NA	0	NA
April	8,744	10,928	0	NA	0	NA	0	NA
May	7,769	9,655	0	NA	0	NA	0	NA
June	6,556	8,718	0	NA	0	NA	0	NA
Subtotal:	\$85,373	\$101,977	\$6,299	NA	\$6,299	-92.6%	\$0	NA
Year End Adjustment	(321)	1,498	0	NA	0	NA	0	NA
TOTAL:	\$85,052	\$103,475	\$6,299	NA	\$6,299	-92.6%	\$0	NA

^{1/} FY 2025-26 Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$6,299
YTD Budget:	6,821
Dollars Over/Under:	(\$522)
Percent Over/Under:	-7.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$6,299
YTD Prior Year Actual:	6,812
Dollars Over/Under:	(\$513)
Percent Over/Under:	-7.5%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Advertising	218	204	184	315	329	205	388	142	163	219	162	116	2,645	2,645	0.0%
(% change from prior year)	-2.2%	3.4%	15.2%	-5.9%	-16.8%	-0.0%	-7.8%	7.7%	14.9%	2.6%	-1.6%	108.7%	0.0%		
Construction Contracting	2,307	2,677	3,175	3,001	3,173	2,662	3,309	2,568	2,877	2,860	2,998	2,986	34,593	34,593	26.7%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	1,443	1,482	1,467	1,938	2,649	2,510	2,055	2,743	3,763	4,031	2,941	2,291	29,313	29,313	9.2%
(% change from prior year)	-6.5%	9.0%	7.6%	6.4%	2.4%	8.1%	9.5%	15.0%	14.0%	10.0%	12.8%	13.0%	9.2%		
Job Printing	33	78	68	76	107	72	74	64	75	70	63	59	839	839	35.1%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Publishing	4	3	2	4	3	2	32	8	10	2	16	8	94	94	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Restaurant and Bars	2,292	2,510	2,510	2,778	2,958	2,816	2,985	2,889	3,072	3,442	3,207	3,027	34,486	34,486	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.2%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Transportation	1	0	0	1	0	1	1	0	0	1	0	2	7	7	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Total	6,299	6,955	7,407	8,113	9,218	8,267	8,844	8,415	9,960	10,625	9,389	8,485	101,977	101,977	19.4%
(% change from prior year)	-7.5%	23.2%	25.4%	23.3%	13.8%	24.3%	15.8%	22.2%	23.1%	21.5%	20.8%	28.8%	19.4%		
											GASB		1,498	1,498	566.7%
											Total		103,475	103,475	20.8%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$1,925	\$2,090	\$1,876	-2.5%	\$1,876	-2.5%	\$0	NA
August	1,621	1,802	0	NA	0	NA	0	NA
September	1,633	1,724	0	NA	0	NA	0	NA
October	2,027	2,108	0	NA	0	NA	0	NA
November	2,770	2,833	0	NA	0	NA	0	NA
December	2,579	2,772	0	NA	0	NA	0	NA
January	2,227	2,368	0	NA	0	NA	0	NA
February	2,447	2,728	0	NA	0	NA	0	NA
March	3,136	3,550	0	NA	0	NA	0	NA
April	4,188	4,455	0	NA	0	NA	0	NA
May	3,003	3,500	0	NA	0	NA	0	NA
June	2,331	2,753	0	NA	0	NA	0	NA
Subtotal:	\$29,889	\$32,683	\$1,876	NA	\$1,876	-93.7%	\$0	NA
Year End Adjustment	81	127	0	NA	0	NA	0	NA
TOTAL:	\$29,970	\$32,810	\$1,876	-93.7%	\$1,876	-93.7%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$1,876
YTD Budget:	2,090
Dollars Over/Under:	(\$214)
Percent Over/Under:	-10.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$1,876
YTD Prior Year Actual:	1,925
Dollars Over/Under:	(\$49)
Percent Over/Under:	-2.5%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Hotel/Motel Lodging	721	741	734	969	1,324	1,255	1,028	1,371	1,881	2,016	1,471	1,145	14,656	14,656	9.2%
(% change from prior year)	-6.5%	9.0%	7.6%	6.4%	2.4%	8.1%	9.5%	15.0%	14.0%	10.0%	12.8%	13.0%	9.2%		
Short-Term Motor Vehicle Rental	1,154	1,037	1,026	1,209	1,613	1,545	1,372	1,394	1,733	2,504	1,910	1,530	18,027	18,027	9.5%
(% change from prior year)	0.1%	10.2%	7.8%	8.3%	9.2%	8.9%	6.5%	11.1%	16.5%	6.3%	12.3%	16.1%	9.5%		
Total	1,876	1,778	1,760	2,178	2,937	2,800	2,400	2,765	3,614	4,520	3,380	2,675	32,683	32,683	9.3%
(% change from prior year)	-2.5%	9.7%	7.7%	7.4%	6.0%	8.6%	7.8%	13.0%	15.2%	7.9%	12.5%	14.7%	9.3%		
											GASB		127	127	56.8%
											Total		32,810	32,810	6.4%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$68	\$58	\$49	-27.9%	\$49	-27.9%	\$0	NA
August	24	46	0	NA	0	NA	0	NA
September	43	46	0	NA	0	NA	0	NA
October	45	43	0	NA	0	NA	0	NA
November	54	53	0	NA	0	NA	0	NA
December	60	53	0	NA	0	NA	0	NA
January	67	53	0	NA	0	NA	0	NA
February	232	223	0	NA	0	NA	0	NA
March	68	76	0	NA	0	NA	0	NA
April	99	123	0	NA	0	NA	0	NA
May	76	61	0	NA	0	NA	0	NA
June	58	49	0	NA	0	NA	0	NA
Subtotal:	\$894	\$884	\$49	NA	\$49	-94.5%	\$0	NA
Year End Adjustment	1	2	0	NA	0	NA	0	NA
TOTAL:	\$895	\$886	\$49	NA	\$49	-94.5%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$49
YTD Budget:	58
Dollars Over/Under:	(\$9)
Percent Over/Under:	-15.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$49
YTD Prior Year Actual:	68
Dollars Over/Under:	(\$19)
Percent Over/Under:	-27.9%

FY 2026 ACTUALS

GASB	2	2	100.0%
Total	886	886	-1.0%

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$31,611	\$29,184	\$29,962	-5.2%	\$29,962	-5.2%	\$0	NA
August	28,991	32,859	0	NA	0	NA	0	NA
September	28,930	33,862	0	NA	0	NA	0	NA
October	30,099	35,496	0	NA	0	NA	0	NA
November	30,079	35,482	0	NA	0	NA	0	NA
December	30,707	35,660	0	NA	0	NA	0	NA
January	37,255	41,878	0	NA	0	NA	0	NA
February	28,847	34,898	0	NA	0	NA	0	NA
March	28,043	35,591	0	NA	0	NA	0	NA
April	32,915	40,730	0	NA	0	NA	0	NA
May	31,510	38,505	0	NA	0	NA	0	NA
June	28,827	37,138	0	NA	0	NA	0	NA
Subtotal:	\$367,814	\$431,282	\$29,962	NA	\$29,962	-91.9%	\$0	NA
Year End Adjustment	(2,321)	7,808	0	NA	0	NA	0	NA
TOTAL:	\$365,494	\$439,090	\$29,962	NA	\$29,962	-91.8%	\$0	NA

^{1/} FY 2025-26 Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$29,962
YTD Budget:	29,184
Dollars Over/Under:	\$779
Percent Over/Under:	2.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$29,962
YTD Prior Year Actual:	31,611
Dollars Over/Under:	(\$1,649)
Percent Over/Under:	-5.2%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Amusements	412	383	449	477	515	458	356	316	388	643	502	459	5,358	5,358	23.4%
(% change from prior year)	31.0%	13.3%	8.8%	6.9%	42.3%	41.1%	19.9%	25.7%	25.8%	26.5%	23.3%	23.4%	23.4%		
Commercial Property Rental	2,598	2,680	2,560	2,885	2,867	2,795	3,082	2,787	2,696	3,349	2,934	3,118	34,351	34,351	16.5%
(% change from prior year)	9.2%	21.6%	14.0%	21.7%	17.0%	21.2%	12.2%	18.4%	11.4%	13.9%	11.4%	27.7%	16.5%		
Construction Contracting	2,784	3,231	3,831	3,622	3,829	3,212	3,993	3,099	3,472	3,451	3,618	3,585	41,727	41,727	26.6%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	450	553	547	723	988	936	766	1,023	1,403	1,504	1,097	854	10,844	10,844	31.2%
(% change from prior year)	-5.8%	30.8%	30.0%	28.8%	24.6%	31.2%	32.1%	39.6%	39.1%	32.8%	36.6%	37.4%	31.2%		
Job Printing	39	94	82	91	129	86	89	78	91	84	76	73	1,012	1,012	35.1%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Publishing	5	4	3	5	4	3	39	10	12	3	20	6	114	114	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Rentals of Personal Property	1,357	1,485	1,490	2,200	1,748	2,156	1,794	1,950	1,664	2,176	1,992	1,825	21,837	21,837	16.5%
(% change from prior year)	-2.0%	11.8%	13.3%	65.1%	13.0%	41.1%	9.1%	26.1%	16.4%	-0.4%	8.5%	9.2%	16.5%		
Residential Property Rental	12	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.4%	-100.8%	-100.5%	-100.2%	-100.8%	-100.0%		
Restaurant and Bars	2,766	3,029	3,029	3,352	3,569	3,399	3,603	3,486	3,707	4,154	3,870	3,653	41,617	41,617	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.3%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Retail Sales	14,022	16,536	15,958	16,131	16,237	16,392	20,418	16,490	15,323	17,531	17,178	16,621	198,837	198,837	23.1%
(% change from prior year)	5.1%	28.5%	27.6%	23.3%	23.1%	21.1%	23.9%	24.5%	26.7%	24.6%	24.7%	25.0%	23.1%		
Transportation	1	1	0	1	1	1	1	1	1	1	0	(1)	8	8	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Use Tax	1,381	467	1,463	1,114	684	1,363	2,133	1,491	1,537	1,610	1,414	1,403	16,060	16,060	26.0%
(% change from prior year)	11.8%	-56.3%	42.1%	21.5%	-263.3%	16.4%	23.1%	21.9%	29.2%	9.2%	19.5%	49.4%	26.0%		
Total	25,828	28,461	29,412	30,599	30,570	30,799	36,273	30,729	30,292	34,506	32,701	31,596	371,766	371,766	17.2%
(% change from prior year)	-5.2%	13.9%	17.9%	17.9%	17.9%	16.4%	13.0%	23.6%	25.3%	21.6%	20.4%	27.0%	17.2%		

GASB	6,730	6,730	436.4%
Total	378,496	378,496	22.2%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Amusements	66	61	72	76	82	73	57	51	62	103	80	75	858	858	23.4%
(% change from prior year)	31.0%	13.3%	8.8%	6.9%	42.3%	41.1%	19.9%	25.7%	25.8%	26.5%	23.3%	23.4%	23.4%		
Commercial Property Rental	415	429	410	462	459	447	494	446	432	536	470	499	5,499	5,499	16.5%
(% change from prior year)	9.0%	21.6%	14.0%	21.7%	17.0%	21.2%	12.3%	18.4%	11.4%	13.9%	11.4%	27.8%	16.5%		
Construction Contracting	446	517	613	580	613	514	639	496	556	553	579	574	6,680	6,680	26.6%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	72	89	88	116	158	150	123	164	225	241	176	134	1,736	1,736	31.2%
(% change from prior year)	-5.8%	30.8%	30.0%	28.8%	24.6%	31.2%	32.1%	39.6%	39.1%	32.8%	36.6%	37.4%	31.2%		
Job Printing	6	15	13	15	21	14	14	12	15	14	12	11	162	162	35.1%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Publishing	1	1	0	1	1	0	6	2	2	0	3	1	18	18	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Rentals of Personal Property	217	238	239	352	280	345	287	312	266	348	319	293	3,496	3,496	16.5%
(% change from prior year)	-2.0%	11.8%	13.3%	65.1%	13.0%	41.1%	9.1%	26.1%	16.4%	-0.4%	8.5%	9.2%	16.5%		
Residential Property Rental	2	0	0	0	0	0	0	0	0	0	0	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.4%	-100.7%	-100.5%	-100.2%	-100.8%	-100.0%		
Restaurant and Bars	443	485	485	537	571	544	577	558	593	665	620	585	6,663	6,663	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.3%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Retail Sales	2,245	2,647	2,555	2,582	2,599	2,624	3,269	2,640	2,453	2,807	2,750	2,662	31,833	31,833	23.1%
(% change from prior year)	5.1%	28.5%	27.6%	23.3%	23.1%	21.1%	23.9%	24.5%	26.7%	24.6%	24.7%	25.0%	23.1%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Use Tax	221	75	234	178	110	218	342	239	246	258	226	224	2,571	2,571	26.0%
(% change from prior year)	11.8%	-56.3%	42.1%	21.5%	-263.3%	16.0%	23.1%	21.9%	29.2%	9.2%	19.5%	49.4%	26.0%		
Total	4,134	4,557	4,709	4,899	4,894	4,931	5,807	4,920	4,850	5,524	5,235	5,057	59,517	59,517	17.2%
(% change from prior year)	-5.2%	13.9%	17.9%	17.9%	17.9%	16.3%	13.0%	23.6%	25.3%	21.6%	20.4%	27.0%	17.2%		

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

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$0	NA
August	4,242	4,794	0	NA	0	NA	0	NA
September	4,225	4,949	0	NA	0	NA	0	NA
October	4,392	5,179	0	NA	0	NA	0	NA
November	4,390	5,178	0	NA	0	NA	0	NA
December	4,500	5,207	0	NA	0	NA	0	NA
January	5,447	6,127	0	NA	0	NA	0	NA
February	4,215	5,100	0	NA	0	NA	0	NA
March	4,097	5,195	0	NA	0	NA	0	NA
April	4,802	5,941	0	NA	0	NA	0	NA
May	4,610	5,619	0	NA	0	NA	0	NA
June	4,222	5,419	0	NA	0	NA	0	NA
Subtotal:	\$53,751	\$62,990	\$4,412	NA	\$4,412	-91.8%	\$0	NA
Year End Adjustment	(333)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$4,412	NA	\$4,412	-91.7%	\$0	NA

^{1/} FY 2025-26 Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$4,412
YTD Budget:	4,282
Dollars Over/Under:	\$130
Percent Over/Under:	3.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$4,412
YTD Prior Year Actual:	4,608
Dollars Over/Under:	(\$196)
Percent Over/Under:	-4.3%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Amusements	41	38	45	47	51	46	35	31	39	64	50	46	533	533	23.4%
(% change from prior year)	31.0%	13.3%	8.8%	6.9%	42.3%	41.1%	19.9%	25.7%	25.8%	26.5%	23.3%	23.4%	23.4%		
Commercial Property Rental	259	266	255	287	285	278	306	277	268	333	292	310	3,416	3,416	16.5%
(% change from prior year)	9.4%	21.6%	14.0%	21.7%	17.0%	21.2%	12.2%	18.4%	11.4%	13.9%	11.4%	27.7%	16.5%		
Construction Contracting	277	321	381	360	381	319	397	308	345	343	360	359	4,151	4,151	26.7%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	45	55	54	72	98	93	76	102	140	150	109	84	1,078	1,078	31.2%
(% change from prior year)	-5.8%	30.8%	30.0%	28.8%	24.6%	31.2%	32.1%	39.6%	39.1%	32.8%	36.6%	37.4%	31.2%		
Job Printing	4	9	8	9	13	9	9	8	9	8	8	7	101	101	35.1%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Publishing	1	0	0	1	0	0	4	1	1	0	2	1	11	11	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Rentals of Personal Property	135	148	148	219	174	214	178	194	165	216	198	182	2,171	2,171	16.5%
(% change from prior year)	-2.0%	11.8%	13.3%	65.1%	13.0%	41.1%	9.1%	26.1%	16.4%	-0.4%	8.5%	9.2%	16.5%		
Residential Property Rental	1	0	0	0	0	0	0	0	0	0	0	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.4%	-100.8%	-100.5%	-100.2%	-100.8%	-100.0%		
Restaurant and Bars	275	301	301	333	355	338	358	347	369	413	385	363	4,138	4,138	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.2%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Retail Sales	1,449	1,700	1,641	1,658	1,669	1,685	2,099	1,695	1,575	1,802	1,766	1,711	20,450	20,450	22.7%
(% change from prior year)	5.4%	28.1%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Use Tax	161	50	158	120	74	147	230	161	166	174	152	149	1,742	1,742	26.1%
(% change from prior year)	23.6%	-57.6%	40.7%	21.6%	-328.4%	16.0%	26.8%	22.3%	29.0%	12.3%	16.9%	47.8%	26.1%		
Total	2,647	2,890	2,991	3,106	3,100	3,129	3,693	3,124	3,077	3,504	3,321	3,210	37,792	37,792	17.2%
(% change from prior year)	-4.3%	13.5%	18.0%	17.9%	17.7%	15.9%	13.0%	23.5%	25.2%	21.6%	20.1%	26.6%	17.2%		

GASB	608	608	404.3%
Total	38,400	38,400	21.7%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Amusements	27	25	30	32	34	30	24	21	26	43	33	30	355	355	23.4%
(% change from prior year)	31.0%	13.3%	8.8%	6.9%	42.3%	41.1%	19.9%	25.7%	25.8%	26.5%	23.3%	23.4%	23.4%		
Commercial Property Rental	172	178	170	191	190	185	204	185	179	222	194	207	2,277	2,277	16.5%
(% change from prior year)	9.4%	21.6%	14.0%	21.7%	17.0%	21.2%	12.2%	18.4%	11.4%	13.9%	11.4%	27.7%	16.5%		
Construction Contracting	185	214	254	240	254	213	265	205	230	229	240	239	2,768	2,768	26.7%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	30	37	36	48	65	62	51	68	93	100	73	56	719	719	31.2%
(% change from prior year)	-5.8%	30.8%	30.0%	28.8%	24.6%	31.2%	32.1%	39.6%	39.1%	32.8%	36.6%	37.4%	31.2%		
Job Printing	3	6	5	6	9	6	6	5	6	6	5	4	67	67	35.1%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Publishing	0	0	0	0	0	0	3	1	1	0	1	2	8	8	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Rentals of Personal Property	90	98	99	146	116	143	119	129	110	144	132	122	1,448	1,448	16.5%
(% change from prior year)	-2.0%	11.8%	13.3%	65.1%	13.0%	41.1%	9.1%	26.1%	16.4%	-0.4%	8.5%	9.2%	16.5%		
Residential Property Rental	1	0	0	0	0	0	0	0	0	0	0	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.4%	-100.8%	-100.5%	-100.2%	-100.8%	-100.0%		
Restaurant and Bars	183	201	201	222	237	225	239	231	246	275	257	242	2,759	2,759	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.2%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Retail Sales	966	1,134	1,094	1,106	1,113	1,124	1,400	1,130	1,050	1,202	1,178	1,138	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.1%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Use Tax	107	34	105	80	49	98	153	107	110	116	102	101	1,162	1,162	26.1%
(% change from prior year)	23.6%	-57.6%	40.7%	21.6%	-328.4%	16.0%	26.8%	22.3%	29.0%	12.3%	16.9%	47.8%	26.1%		
Total	1,765	1,927	1,994	2,071	2,067	2,086	2,463	2,083	2,051	2,336	2,214	2,141	25,198	25,198	17.2%
(% change from prior year)	-4.3%	13.5%	18.0%	17.9%	17.7%	15.9%	13.0%	23.5%	25.2%	21.6%	20.1%	26.6%	17.2%		

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

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$0	NA
August	4,242	4,793	0	NA	0	NA	0	NA
September	4,224	4,949	0	NA	0	NA	0	NA
October	4,392	5,180	0	NA	0	NA	0	NA
November	4,392	5,178	0	NA	0	NA	0	NA
December	4,500	5,211	0	NA	0	NA	0	NA
January	5,448	6,128	0	NA	0	NA	0	NA
February	4,216	5,097	0	NA	0	NA	0	NA
March	4,097	5,194	0	NA	0	NA	0	NA
April	4,802	5,942	0	NA	0	NA	0	NA
May	4,610	5,619	0	NA	0	NA	0	NA
June	4,223	5,418	0	NA	0	NA	0	NA
Subtotal:	\$53,754	\$62,990	\$4,412	NA	\$4,412	-91.8%	\$0	NA
Year End Adjustment	(336)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$4,412	NA	\$4,412	-91.7%	\$0	NA

^{1/} FY 2025-26 Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$4,412
YTD Budget:	4,282
Dollars Over/Under:	\$130
Percent Over/Under:	3.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$4,412
YTD Prior Year Actual:	4,608
Dollars Over/Under:	(\$196)
Percent Over/Under:	-4.3%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Amusements	3	3	4	4	4	4	3	3	3	5	4	4	44	44	23.4%
(% change from prior year)	31.0%	13.3%	8.8%	6.9%	42.3%	41.1%	19.9%	25.7%	25.8%	26.5%	23.3%	23.4%	23.4%		
Commercial Property Rental	22	22	21	24	24	23	26	23	22	28	24	26	285	285	16.5%
(% change from prior year)	9.4%	21.6%	14.0%	21.7%	17.0%	21.2%	12.2%	18.4%	11.4%	13.9%	11.4%	27.7%	16.5%		
Construction Contracting	23	27	32	30	32	27	33	26	29	29	30	28	346	346	26.5%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	4	5	5	6	8	8	6	8	12	12	9	7	90	90	31.2%
(% change from prior year)	-5.8%	30.8%	30.0%	28.8%	24.6%	31.2%	32.1%	39.6%	39.1%	32.8%	36.6%	37.4%	31.2%		
Job Printing	0	1	1	1	1	1	1	1	1	1	1	(2)	8	8	35.0%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Publishing	0	0	0	0	0	0	0	0	0	0	0	1	1	1	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Rentals of Personal Property	11	12	12	18	14	18	15	16	14	18	17	16	181	181	16.5%
(% change from prior year)	-2.0%	11.8%	13.3%	65.1%	13.0%	41.1%	9.1%	26.1%	16.4%	-0.4%	8.5%	9.2%	16.5%		
Residential Property Rental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-100.0%
(% change from prior year)	-99.4%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.4%	-100.8%	-100.5%	-100.2%	-100.8%	-100.0%		
Restaurant and Bars	23	25	25	28	30	28	30	29	31	34	32	30	345	345	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.2%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Retail Sales	121	142	137	138	139	141	175	141	131	150	147	143	1,705	1,705	22.7%
(% change from prior year)	5.4%	28.1%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Use Tax	13	4	13	10	6	12	19	13	14	14	13	14	145	145	26.1%
(% change from prior year)	23.6%	-57.6%	40.7%	21.6%	-328.3%	16.0%	26.8%	22.3%	29.0%	12.3%	16.9%	47.8%	26.1%		
Total	221	241	249	259	258	261	308	260	257	292	277	268	3,151	3,151	17.2%
(% change from prior year)	-4.3%	13.5%	18.0%	17.9%	17.7%	15.9%	13.0%	23.5%	25.2%	21.6%	20.1%	26.6%	17.2%		
											GASB		51	51	98.1%
											Total		3,202	3,202	19.9%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Amusements	17	16	19	20	21	19	15	13	16	27	21	18	222	222	23.4%
(% change from prior year)	31.0%	13.3%	8.8%	6.9%	42.3%	41.1%	19.9%	25.7%	25.8%	26.5%	23.3%	23.4%	23.4%		
Commercial Property Rental	108	111	106	119	119	116	128	115	112	139	122	128	1,423	1,423	16.5%
(% change from prior year)	9.4%	21.6%	14.0%	21.7%	17.0%	21.2%	12.2%	18.4%	11.4%	13.9%	11.4%	27.7%	16.5%		
Construction Contracting	115	134	159	150	159	133	165	128	144	143	150	149	1,729	1,729	26.7%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	19	23	23	30	41	39	32	42	58	62	45	35	449	449	31.2%
(% change from prior year)	-5.8%	30.8%	30.0%	28.8%	24.6%	31.2%	32.1%	39.6%	39.1%	32.8%	36.6%	37.4%	31.2%		
Job Printing	2	4	3	4	5	4	4	3	4	3	3	3	42	42	35.1%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Publishing	0	0	0	0	0	0	2	0	0	0	1	2	5	5	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Rentals of Personal Property	56	62	62	91	72	89	74	81	69	90	83	76	905	905	16.5%
(% change from prior year)	-2.0%	11.8%	13.3%	65.1%	13.0%	41.1%	9.1%	26.1%	16.4%	-0.4%	8.5%	9.2%	16.5%		
Residential Property Rental	1	0	0	0	0	0	0	0	0	0	0	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.4%	-100.8%	-100.5%	-100.2%	-100.8%	-100.0%		
Restaurant and Bars	115	125	125	139	148	141	149	144	154	172	160	152	1,724	1,724	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.2%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Retail Sales	604	708	684	691	695	702	875	706	656	751	736	712	8,520	8,520	22.7%
(% change from prior year)	5.4%	28.1%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Use Tax	67	21	66	50	31	61	96	67	69	72	63	63	726	726	26.1%
(% change from prior year)	23.6%	-57.6%	40.7%	21.6%	-328.4%	16.0%	26.8%	22.3%	29.0%	12.3%	16.9%	47.8%	26.1%		
Total	1,103	1,204	1,246	1,294	1,292	1,304	1,539	1,301	1,282	1,460	1,384	1,336	15,745	15,745	17.2%
(% change from prior year)	-4.3%	13.5%	18.0%	17.9%	17.7%	15.9%	13.0%	23.5%	25.2%	21.6%	20.1%	26.6%	17.2%		

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

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Amusements	48	44	52	55	60	53	41	37	45	75	58	54	622	622	23.4%
(% change from prior year)	31.0%	13.3%	8.8%	6.9%	42.3%	41.1%	19.9%	25.7%	25.8%	26.5%	23.3%	23.4%	23.4%		
Commercial Property Rental	302	311	297	335	333	324	358	323	313	389	340	360	3,985	3,985	16.5%
(% change from prior year)	9.4%	21.6%	14.0%	21.7%	17.0%	21.2%	12.2%	18.4%	11.4%	13.9%	11.4%	27.7%	16.5%		
Construction Contracting	323	375	444	420	444	373	463	360	403	400	420	418	4,843	4,843	26.7%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	52	64	63	84	115	109	89	119	163	174	127	99	1,258	1,258	31.2%
(% change from prior year)	-5.8%	30.8%	30.0%	28.8%	24.6%	31.2%	32.1%	39.6%	39.1%	32.8%	36.6%	37.4%	31.2%		
Job Printing	5	11	10	11	15	10	10	9	11	10	9	6	117	117	35.1%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Publishing	1	0	0	1	0	0	4	1	1	0	2	3	13	13	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Rentals of Personal Property	157	172	173	255	203	250	208	226	193	252	231	213	2,533	2,533	16.5%
(% change from prior year)	-2.0%	11.8%	13.3%	65.1%	13.0%	41.1%	9.1%	26.1%	16.4%	-0.4%	8.5%	9.2%	16.5%		
Residential Property Rental	1	0	0	0	0	0	0	0	0	0	0	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.4%	-100.8%	-100.5%	-100.2%	-100.8%	-100.0%		
Restaurant and Bars	321	351	351	389	414	394	418	404	430	482	449	425	4,828	4,828	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.2%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Retail Sales	1,691	1,984	1,914	1,935	1,948	1,966	2,449	1,978	1,838	2,103	2,061	1,993	23,860	23,860	22.7%
(% change from prior year)	5.4%	28.1%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Use Tax	187	59	184	140	86	171	268	187	193	202	178	178	2,033	2,033	26.1%
(% change from prior year)	23.6%	-57.6%	40.7%	21.6%	-328.4%	16.0%	26.8%	22.3%	29.0%	12.3%	16.9%	47.8%	26.1%		
Total	3,088	3,372	3,489	3,624	3,617	3,651	4,309	3,644	3,590	4,088	3,875	3,747	44,094	44,094	17.2%
(% change from prior year)	-4.3%	13.5%	18.0%	17.9%	17.7%	15.9%	13.0%	23.5%	25.2%	21.6%	20.1%	26.6%	17.2%		

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$621	\$580	\$552	-11.1%	\$552	-11.1%	\$0	NA
August	606	559	0	NA	0	NA	0	NA
September	618	567	0	NA	0	NA	0	NA
October	543	581	0	NA	0	NA	0	NA
November	509	564	0	NA	0	NA	0	NA
December	513	550	0	NA	0	NA	0	NA
January	526	587	0	NA	0	NA	0	NA
February	499	553	0	NA	0	NA	0	NA
March	530	573	0	NA	0	NA	0	NA
April	565	663	0	NA	0	NA	0	NA
May	477	583	0	NA	0	NA	0	NA
June	525	510	0	NA	0	NA	0	NA
Subtotal:	\$6,532	\$6,870	\$552	NA	\$552	-91.5%	\$0	NA
Year End Adjustment	(105)	50	0	NA	0	NA	0	NA
TOTAL:	\$6,427	\$6,920	\$552	NA	\$552	-91.4%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$552
YTD Budget:	580
Dollars Over/Under:	(\$28)
Percent Over/Under:	-4.8%

Actual vs. Prior Year

YTD Actual Revenue:	\$552
YTD Prior Year Actual:	621
Dollars Over/Under:	(\$69)
Percent Over/Under:	-11.1%

CAPITAL CONSTRUCTION SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(1+11)
(000'S)

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Telecommunication and Cable TV (% change from prior year)	552 -11.1%	588 -2.9%	595 -3.8%	577 6.2%	550 8.0%	545 6.3%	574 9.0%	545 9.2%	573 8.2%	670 18.5%	516 8.2%	585 11.6%	6,870 5.2%	6,870	5.2%
Total	552	588	595	577	550	545	574	545	573	670	516	585	6,870	6,870	5.2%
(% change from prior year)	-11.1%	-2.9%	-3.8%	6.2%	8.0%	6.3%	9.0%	9.2%	8.2%	18.5%	8.2%	11.6%	5.2%		
											GASB		50	50	147.6%
											Total		6,920	6,920	7.7%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July ^{1/}	\$3,092	\$3,221	(\$3,521)	-213.9%	(\$3,521)	NA	\$0	NA
August	3,849	2,373	0	NA	0	NA	0	NA
September	3,923	2,435	0	NA	0	NA	0	NA
October	3,907	3,819	0	NA	0	NA	0	NA
November	3,369	3,113	0	NA	0	NA	0	NA
December	2,413	2,422	0	NA	0	NA	0	NA
January	2,107	4,768	0	NA	0	NA	0	NA
February	2,587	2,603	0	NA	0	NA	0	NA
March	2,453	2,655	0	NA	0	NA	0	NA
April	2,156	2,482	0	NA	0	NA	0	NA
May	2,471	2,569	0	NA	0	NA	0	NA
June	2,576	2,807	0	NA	0	NA	0	NA
Subtotal:	\$34,903	\$35,268	(\$3,521)	NA	(\$3,521)	NA	\$0	NA
Year End Adjustment	313	42	0	NA	0	NA	0	NA
TOTAL:	\$35,216	\$35,310	(\$3,521)	NA	(\$3,521)	NA	\$0	NA

^{1/} July's negative collection level was due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.

Actual vs. Budget

YTD Actual Revenue:	(\$3,521)
YTD Budget:	3,221
Dollars Over/Under:	(\$6,742)
Percent Over/Under:	-209.3%

Actual vs. Prior Year

YTD Actual Revenue:	(\$3,521)
YTD Prior Year Actual:	3,092
Dollars Over/Under:	(\$6,613)
Percent Over/Under:	-213.9%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Other Utilities ^{1/}	(1,338)	1,175	1,215	1,806	1,495	1,122	2,060	1,164	1,227	1,054	1,184	1,238	13,402	13,402	1.0%
(% change from prior year)	-213.9%	-19.7%	-18.5%	21.6%	16.7%	22.4%	157.3%	18.4%	31.7%	28.6%	26.1%	26.6%	1.0%		
Total	(1,338)	1,175	1,215	1,806	1,495	1,122	2,060	1,164	1,227	1,054	1,184	1,238	13,402	13,402	1.0%
(% change from prior year)	-213.9%	-19.7%	-18.5%	21.6%	16.7%	22.4%	157.3%	18.4%	31.7%	28.6%	26.1%	26.6%	1.0%		
^{1/} July's negative collection level was due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.											GASB	16	16	-86.6%	
											Total	13,418	13,418	0.1%	

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Other Utilities ^{1/} (% change from prior year)	(2,183) -213.9%	1,917 -19.7%	1,982 -18.5%	2,946 21.6%	2,439 16.7%	1,831 22.4%	3,360 157.3%	1,899 18.4%	2,003 31.7%	1,719 28.6%	1,931 26.1%	2,022 26.6%	21,866 1.0%	21,866	1.0%
Total	(2,183)	1,917	1,982	2,946	2,439	1,831	3,360	1,899	2,003	1,719	1,931	2,022	21,866	21,866	1.0%
(% change from prior year)	-213.9%	-19.7%	-18.5%	21.6%	16.7%	22.4%	157.3%	18.4%	31.7%	28.6%	26.1%	26.6%	1.0%		
^{1/} July's negative collection level was due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Fund.												GASB	26	26	-86.6%
												Total	21,892	21,892	0.1%

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$9,215	\$8,564	\$8,824	-4.2%	\$8,824	-4.2%	\$0	NA
August	8,485	9,585	0	NA	0	NA	0	NA
September	8,449	9,896	0	NA	0	NA	0	NA
October	8,784	10,360	0	NA	0	NA	0	NA
November	8,781	10,357	0	NA	0	NA	0	NA
December	8,999	10,413	0	NA	0	NA	0	NA
January	10,895	12,255	0	NA	0	NA	0	NA
February	8,430	10,196	0	NA	0	NA	0	NA
March	8,194	10,390	0	NA	0	NA	0	NA
April	9,605	11,886	0	NA	0	NA	0	NA
May	9,220	11,240	0	NA	0	NA	0	NA
June	8,446	10,838	0	NA	0	NA	0	NA
Subtotal:	\$107,503	\$125,980	\$8,824	NA	\$8,824	-91.8%	\$0	NA
Year End Adjustment	(669)	2,026	0	NA	0	NA	0	NA
TOTAL:	\$106,834	\$128,006	\$8,824	NA	\$8,824	-91.7%	\$0	NA

^{1/} FY 2025-26 Budget includes an increase of 0.5% to the City TPT and Use Tax rates starting July 1, 2025.

Actual vs. Budget

YTD Actual Revenue:	\$8,824
YTD Budget:	8,564
Dollars Over/Under:	\$260
Percent Over/Under:	3.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$8,824
YTD Prior Year Actual:	9,215
Dollars Over/Under:	(\$391)
Percent Over/Under:	-4.2%

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Amusements	27	25	30	32	34	30	24	21	26	43	33	30	355	355	23.4%
(% change from prior year)	31.0%	13.3%	8.8%	6.9%	42.3%	41.1%	19.9%	25.7%	25.8%	26.5%	23.3%	23.4%	23.4%		
Commercial Property Rental	172	178	170	191	190	185	204	185	179	222	194	207	2,277	2,277	16.5%
(% change from prior year)	9.4%	21.6%	14.0%	21.7%	17.0%	21.2%	12.2%	18.4%	11.4%	13.9%	11.4%	27.7%	16.5%		
Construction Contracting	185	214	254	240	254	213	265	205	230	229	240	239	2,768	2,768	26.7%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	30	37	36	48	65	62	51	68	93	100	73	56	719	719	31.2%
(% change from prior year)	-5.8%	30.8%	30.0%	28.8%	24.6%	31.2%	32.1%	39.6%	39.1%	32.8%	36.6%	37.4%	31.2%		
Job Printing	3	6	5	6	9	6	6	5	6	6	5	4	67	67	35.1%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Publishing	0	0	0	0	0	0	3	1	1	0	1	2	8	8	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Rentals of Personal Property	90	98	99	146	116	143	119	129	110	144	132	122	1,448	1,448	16.5%
(% change from prior year)	-2.0%	11.8%	13.3%	65.1%	13.0%	41.1%	9.1%	26.1%	16.4%	-0.4%	8.5%	9.2%	16.5%		
Residential Property Rental	1	0	0	0	0	0	0	0	0	0	0	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.4%	-100.8%	-100.5%	-100.2%	-100.8%	-100.0%		
Restaurant and Bars	183	201	201	222	237	225	239	231	246	275	257	242	2,759	2,759	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.2%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Retail Sales	966	1,134	1,094	1,106	1,113	1,124	1,400	1,130	1,050	1,202	1,178	1,138	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.1%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Use Tax	107	34	105	80	49	98	153	107	110	116	102	101	1,162	1,162	26.1%
(% change from prior year)	23.6%	-57.6%	40.7%	21.6%	-328.4%	16.0%	26.8%	22.3%	29.0%	12.3%	16.9%	47.8%	26.1%		
Total	1,765	1,927	1,994	2,071	2,067	2,086	2,463	2,083	2,051	2,336	2,214	2,141	25,198	25,198	17.2%
(% change from prior year)	-4.3%	13.5%	18.0%	17.9%	17.7%	15.9%	13.0%	23.5%	25.2%	21.6%	20.1%	26.6%	17.2%		

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

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

	JUL (Act)	AUG (Est)	SEP (Est)	OCT (Est)	NOV (Est)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act)	2025-26 Budget	% Chg from PY Actuals
Amusements	109	102	119	126	137	121	94	84	103	171	133	122	1,421	1,421	23.4%
(% change from prior year)	31.0%	13.3%	8.8%	6.9%	42.3%	41.1%	19.9%	25.7%	25.8%	26.5%	23.3%	23.4%	23.4%		
Commercial Property Rental	690	711	679	765	760	741	817	739	715	888	778	826	9,109	9,109	16.5%
(% change from prior year)	9.4%	21.6%	14.0%	21.7%	17.0%	21.2%	12.2%	18.4%	11.4%	13.9%	11.4%	27.7%	16.5%		
Construction Contracting	738	857	1,016	960	1,015	852	1,059	822	921	915	959	956	11,070	11,070	26.7%
(% change from prior year)	-16.3%	28.0%	35.3%	41.9%	16.9%	48.9%	15.1%	28.1%	33.8%	38.6%	24.2%	48.3%	26.5%		
Hotel/Motel Lodging	119	147	145	192	262	248	203	271	372	399	291	226	2,875	2,875	31.2%
(% change from prior year)	-5.8%	30.8%	30.0%	28.8%	24.6%	31.2%	32.1%	39.6%	39.1%	32.8%	36.6%	37.4%	31.2%		
Job Printing	10	25	22	24	34	23	24	21	24	22	20	19	268	268	35.1%
(% change from prior year)	-54.9%	22.6%	45.7%	45.9%	26.3%	38.9%	66.3%	45.3%	84.6%	60.8%	55.0%	61.0%	35.0%		
Publishing	1	1	1	1	1	1	10	3	3	1	5	2	30	30	39.3%
(% change from prior year)	-27.0%	6.6%	63.3%	72.1%	64.6%	82.4%	-8.0%	57.9%	445.1%	103.8%	390.4%	8.3%	39.3%		
Rentals of Personal Property	360	394	395	583	464	572	476	517	441	577	528	483	5,790	5,790	16.5%
(% change from prior year)	-2.0%	11.8%	13.3%	65.1%	13.0%	41.1%	9.1%	26.1%	16.4%	-0.4%	8.5%	9.2%	16.5%		
Residential Property Rental	3	0	0	0	0	0	0	0	0	0	0	(3)	0	0	-100.0%
(% change from prior year)	-99.4%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.1%	-100.4%	-100.8%	-100.5%	-100.2%	-100.8%	-100.0%		
Restaurant and Bars	734	803	803	889	946	901	955	924	983	1,101	1,026	970	11,035	11,035	23.7%
(% change from prior year)	3.7%	30.0%	26.4%	23.3%	27.6%	23.3%	25.2%	24.9%	25.2%	24.8%	26.4%	23.9%	23.7%		
Retail Sales	3,865	4,534	4,375	4,423	4,452	4,494	5,598	4,521	4,201	4,806	4,710	4,556	54,535	54,535	22.7%
(% change from prior year)	5.4%	28.1%	27.3%	23.0%	22.8%	20.1%	23.2%	24.3%	26.4%	24.2%	24.2%	24.2%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	2	2	2	14.4%
(% change from prior year)	259.5%	32.0%	-9.4%	-25.8%	3.7%	-34.8%	92.3%	78.3%	-16.0%	95.6%	-11.3%	-34.5%	14.4%		
Use Tax	428	134	421	320	197	392	613	428	442	463	406	402	4,646	4,646	26.1%
(% change from prior year)	23.6%	-57.6%	40.7%	21.6%	-328.4%	16.0%	26.8%	22.3%	29.0%	12.3%	16.9%	47.8%	26.1%		
Total	7,059	7,706	7,975	8,284	8,267	8,344	9,849	8,330	8,204	9,343	8,857	8,564	100,782	100,782	17.2%
(% change from prior year)	-4.3%	13.5%	18.0%	17.9%	17.7%	15.9%	13.0%	23.5%	25.2%	21.6%	20.1%	26.6%	17.2%		

GASB	1,621	1,621	402.4%
Total	102,403	102,403	21.7%

STATE SALES TAX BY MONTH

PHOENIX SHARE

(In Thousands)

1+11

	2024-25 Actual	2025-26 Budget	% Change from PY Actual	2025-26 Actual	% Change from PY Actual	% Change from CY Budget	2025-26 Estimate	% Change from PY Actual	2026-27 Proposed Budget	% Change from PY Estimate
July	\$20,281	\$21,287	5.0%	\$21,202	4.5%	-0.4%	\$21,202	4.5%	\$0	NA
August	19,886	19,904	0.1%	0	NA	NA	0	NA	0	NA
September	19,642	20,299	3.3%	0	NA	NA	0	NA	0	NA
October	20,405	20,674	1.3%	0	NA	NA	0	NA	0	NA
November	20,983	21,200	1.0%	0	NA	NA	0	NA	0	NA
December	21,277	21,405	0.6%	0	NA	NA	0	NA	0	NA
January	24,731	25,212	1.9%	0	NA	NA	0	NA	0	NA
February	20,369	20,744	1.8%	0	NA	NA	0	NA	0	NA
March	19,911	21,073	5.8%	0	NA	NA	0	NA	0	NA
April	23,138	24,736	6.9%	0	NA	NA	0	NA	0	NA
May	21,591	22,878	6.0%	0	NA	NA	0	NA	0	NA
June	21,177	22,407	5.8%	0	NA	NA	0	NA	0	NA
Subtotal	\$253,391	\$261,821	3.3%	\$21,202	NA	NA	\$21,202	-91.6%	\$0	NA
Year end adjust. (GASB)	589	924	56.9%	0	NA	NA	0	NA	0	NA
TOTAL:	\$253,980	\$262,745	3.5%	\$21,202	NA	NA	\$21,202	-91.7%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$21,202
YTD Budget:	21,287
Dollars Over/(Under):	(\$85)
Percent Over/(Under):	-0.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$21,202
YTD Prior Year Actual:	20,281
Dollars Over/(Under):	\$921
Percent Over/(Under):	4.5%

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

Category	JUL (Act)	AUG (Est)	SEP (Est)	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	\$26	\$42	\$36	\$31	\$37	\$32	\$55	\$33	\$39	\$69	\$41	\$40	\$482	18.7%
% change from PY actual	-40.0%	82.8%	-14.9%	-12.1%	-41.4%	221.1%	39.1%	8.6%	108.5%	121.7%	22.8%	11.1%		
Mining-Oil & Gas Production	\$263	\$213	\$283	\$229	\$236	\$222	\$238	\$221	\$238	\$253	\$256	\$265	\$2,919	2.7%
% change from PY actual	14.9%	-3.9%	20.5%	-16.2%	-4.8%	0.5%	-6.5%	-8.0%	22.1%	11.3%	-1.7%	13.2%		
Utilities	\$12,468	\$16,180	\$17,841	\$10,185	\$13,228	\$9,145	\$10,630	\$12,651	\$11,531	\$10,614	\$10,773	\$12,860	\$148,106	7.7%
% change from PY actual	5.5%	0.4%	12.9%	-30.5%	2.4%	-3.2%	13.7%	24.3%	26.5%	26.8%	12.2%	26.5%		
Communications	\$1,061	\$1,187	\$1,137	\$1,176	\$1,151	\$1,130	\$1,217	\$1,129	\$1,225	\$1,463	\$1,161	\$1,247	\$14,284	11.5%
% change from PY actual	-16.8%	-4.2%	-13.1%	14.8%	15.4%	15.4%	13.0%	14.1%	22.8%	54.2%	23.8%	20.5%		
Private Car & Pipelines	\$38	\$38	\$38	\$39	\$48	\$38	\$42	\$38	\$38	\$38	\$38	\$38	\$471	2.7%
% change from PY actual	-0.9%	3.7%	0.8%	4.9%	26.7%	-1.0%	8.6%	-5.6%	-0.6%	-0.7%	0.5%	-2.7%		
Publishing	\$38	\$61	\$38	\$39	\$41	\$35	\$74	\$57	\$50	\$36	\$67	\$41	\$577	22.6%
% change from PY actual	-55.8%	117.2%	79.2%	19.3%	76.3%	63.0%	-30.3%	25.6%	109.2%	36.8%	173.5%	28.4%		
Printing	\$176	\$218	\$222	\$234	\$287	\$229	\$257	\$226	\$239	\$241	\$225	\$216	\$2,770	8.4%
% change from PY actual	-32.2%	-1.7%	14.3%	7.7%	5.3%	8.6%	24.2%	24.2%	21.3%	17.3%	6.4%	22.7%		
Restaurants & Bars	\$37,273	\$35,047	\$34,261	\$36,848	\$38,810	\$37,263	\$41,041	\$38,105	\$40,717	\$46,262	\$42,661	\$40,696	\$468,983	3.1%
% change from PY actual	2.9%	7.3%	2.9%	1.4%	5.1%	-1.3%	3.8%	2.5%	3.3%	2.3%	6.2%	1.4%		
Amusements	\$3,674	\$3,168	\$2,887	\$3,232	\$3,662	\$3,855	\$4,143	\$3,161	\$3,494	\$6,805	\$4,488	\$3,736	\$46,305	-1.8%
% change from PY actual	-7.3%	-12.7%	-7.3%	-4.8%	-6.6%	-12.5%	5.1%	-22.1%	-1.6%	36.5%	12.7%	-11.8%		
Rentals-Personal Property	\$13,359	\$11,601	\$11,476	\$18,322	\$13,154	\$16,108	\$13,637	\$12,509	\$12,429	\$14,911	\$13,984	\$13,129	\$164,620	0.9%
% change from PY actual	3.6%	-8.8%	-21.9%	76.7%	-1.1%	14.6%	-5.2%	-8.9%	-2.9%	-7.3%	-3.5%	-4.2%		
Contracting	\$24,030	\$22,293	\$23,482	\$22,993	\$23,613	\$19,584	\$25,437	\$21,895	\$22,370	\$24,408	\$24,117	\$25,867	\$280,088	5.7%
% change from PY actual	9.1%	-1.8%	6.5%	-1.9%	-2.2%	-5.2%	3.0%	8.5%	13.9%	11.8%	8.9%	20.0%		
Retail	\$204,050	\$199,951	\$199,663	\$199,907	\$199,943	\$208,603	\$254,908	\$198,414	\$192,674	\$221,350	\$209,359	\$209,484	\$2,498,305	3.9%
% change from PY actual	6.2%	6.6%	9.2%	3.5%	2.9%	1.4%	1.9%	2.9%	4.9%	2.8%	3.0%	3.3%		
Severance - Mining	\$2,162	\$661	\$1,097	\$970	\$958	\$1,233	\$1,744	\$1,722	\$1,011	\$1,589	\$1,669	\$1,763	\$16,579	7.5%
% change from PY actual	53.9%	-43.9%	5.2%	8.7%	-41.4%	80.6%	12.6%	97.4%	-10.4%	6.5%	-0.4%	-5.9%		
Bed Tax - Hotel/Motel	\$9,563	\$9,570	\$8,972	\$11,338	\$13,975	\$13,214	\$11,975	\$14,463	\$18,154	\$20,721	\$16,038	\$13,112	\$161,096	4.6%
% change from PY actual	-7.5%	8.8%	1.4%	4.9%	-1.6%	1.2%	2.2%	6.4%	8.6%	7.6%	8.2%	11.2%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
State Total	\$308,180	\$300,231	\$301,431	\$305,543	\$309,144	\$310,692	\$365,399	\$304,625	\$304,209	\$348,761	\$324,878	\$322,494	\$3,805,585	4.0%
Cities Share (25%)	\$77,045	\$75,058	\$75,358	\$76,386	\$77,286	\$77,673	\$91,350	\$76,156	\$76,052	\$87,190	\$81,219	\$80,623	\$951,396	4.0%
Phoenix Population Percentage	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%	27.52%		
Phoenix TOTAL	\$21,202	\$20,656	\$20,738	\$21,021	\$21,269	\$21,375	\$25,139	\$20,958	\$20,929	\$23,994	\$22,351	\$22,187	\$261,821	3.3%

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

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

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$43	\$32	\$32	\$26	(\$17)	-40.0%	(\$6)	-19.7%
Mining-Oil & Gas Production	229	255	255	263	34	14.9%	8	3.3%
Utilities	11,819	14,234	14,234	12,468	649	5.5%	(1,766)	-12.4%
Communications	1,276	1,258	1,258	1,061	(215)	-16.8%	(197)	-15.6%
Private Car & Pipelines	38	40	40	38	(0)	-0.9%	(2)	-5.7%
Publishing	86	43	43	38	(48)	-55.8%	(5)	-11.6%
Printing	260	219	219	176	(84)	-32.2%	(43)	-19.6%
Restaurants & Bars	36,208	37,126	37,126	37,273	1,065	2.9%	146	0.4%
Amusements	3,962	3,975	3,975	3,674	(288)	-7.3%	(301)	-7.6%
Rentals-Personal Property	12,892	12,952	12,952	13,359	468	3.6%	408	3.1%
Contracting	22,035	23,553	23,553	24,030	1,996	9.1%	477	2.0%
Retail	192,208	201,684	201,684	204,050	11,842	6.2%	2,366	1.2%
Severance - Mining	1,405	1,822	1,822	2,162	757	53.9%	340	18.7%
Bed Tax - Hotel/Motel	10,337	10,129	10,129	9,563	(773)	-7.5%	(566)	-5.6%
DISTRIBUTION BASE TOTAL	\$292,796	\$307,320	\$307,320	\$308,180	\$15,384	5.3%	\$859	0.3%
Distribution to Cities (25% of distribution base)	\$73,199	\$76,830	\$76,830	\$77,045	\$3,846	5.3%	\$215	0.3%
Phoenix Share of Distribution (actual is 27.52%)	\$20,281	\$21,287	\$21,287	\$21,202	\$921	4.5%	(\$85)	-0.4%

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

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Budgeted Annual Growth
Transportation & Towing	-40.0%	---	---	---	---	---	---	---	---	---	---	---	18.7%
Mining-Oil & Gas Production	14.9%	---	---	---	---	---	---	---	---	---	---	---	2.7%
Utilities	5.5%	---	---	---	---	---	---	---	---	---	---	---	7.7%
Communications	-16.8%	---	---	---	---	---	---	---	---	---	---	---	11.5%
Private Car & Pipelines	-0.9%	---	---	---	---	---	---	---	---	---	---	---	2.7%
Publishing	-55.8%	---	---	---	---	---	---	---	---	---	---	---	22.6%
Printing	-32.2%	---	---	---	---	---	---	---	---	---	---	---	8.4%
Restaurants & Bars	2.9%	---	---	---	---	---	---	---	---	---	---	---	3.1%
Amusements	-7.3%	---	---	---	---	---	---	---	---	---	---	---	-1.8%
Rentals-Personal Property	3.6%	---	---	---	---	---	---	---	---	---	---	---	0.9%
Contracting	9.1%	---	---	---	---	---	---	---	---	---	---	---	5.7%
Retail	6.2%	---	---	---	---	---	---	---	---	---	---	---	2.9%
Severance - Mining	53.9%	---	---	---	---	---	---	---	---	---	---	---	7.5%
Bed Tax - Hotel/Motel	-7.5%	---	---	---	---	---	---	---	---	---	---	---	4.6%
Subtotal (State)	5.3%	---	---	---	---	---	---	---	---	---	---	---	3.3%
Cities Share (25%)	5.3%	---	---	---	---	---	---	---	---	---	---	---	
TOTAL (Phoenix Share)	4.5%	---	---	---	---	---	---	---	---	---	---	---	3.3%
													GASB (Y/E Adj) 56.9%
													TOTAL (Year End) <u>3.5%</u>

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

Recreational (Non-Medical) MJ Retail Sales Taxes	Current Fiscal Year													Prior Fiscal Year	
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2025-26	Fiscal YTD FY 2024-25	Total FY 2024-25
City Sales Tax Collection from Recreational MJ Retail Sales	504	-	-	-	-	-	-	-	-	-	-	-	504	529	5,944
State-Shared Sales Tax Collection from MJ Retail Sales	127	-	-	-	-	-	-	-	-	-	-	-	127	142	1,506
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	-	-	-	-	-	-	-	-	-	-	-	-	-	12,277
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	-	-	-	-	-	-	-	-	-	-	-	-	-	3,834
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	631	-	-	-	-	-	-	-	-	-	-	-	631	671	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 (1.2% of 2.3% tax rate)	263	-	-	-	-	-	-	-	-	-	-	-	263	276	3,101
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	-	-	-	-	-	-	-	-	-	-	-	-	-	12,277
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	263	-	-	-	-	-	-	-	-	-	-	-	263	276	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.

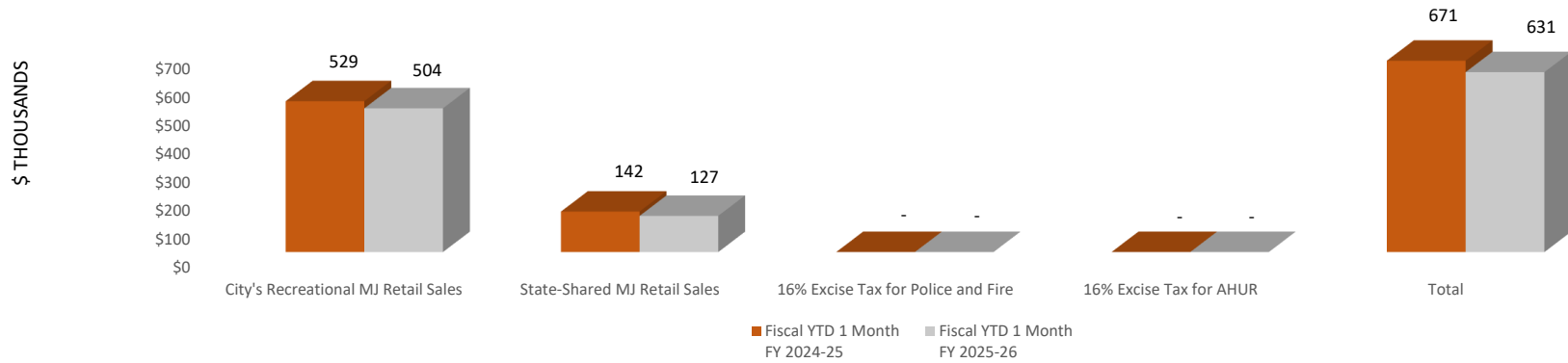
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 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 in July 2025 (June 2025 Activity)
(In Thousands)

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

