



City of Phoenix

To: Mayor and City Council

Date: October 24, 2025

From: Jeff Barton
City Manager

Subject: GENERAL FUND REVENUE REPORT – 3 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$418.3 million in September were \$25.5 million or 6.5% higher than the 2024-25 collections of \$392.8 million. Growth in local taxes and state-shared revenues remains consistent with forecast expectations. However, the notable increases in Emergency Transportation Service, Cable Communication, and Police revenues within the non-tax category are primarily attributable to a lower prior-year base, affected by accounting adjustments, accruals, and timing differences in revenue submissions. As such, the reported 38.4% growth in this category may not accurately reflect underlying performance. Staff will continue to monitor this category closely.

Over the past year, City revenues have been impacted by the State's actions to diminish the tax base with the enactment of Senate Bill (SB) 1131 and SB 1828. SB 1131 eliminated residential rental property sales tax effective January 1, 2025. SB 1828 reduced individual income tax rates to a flat rate of 2.5% beginning in the tax year 2022. To resolve the projected FY 2025-26 budget shortfall and protect existing programs and services, on March 18, 2025, the City Council approved an increase in the City Transaction Privilege Tax (TPT) and Use Tax rate from 2.3% to 2.8%, effective July 1, 2025. Year-to-date (YTD) GF sales tax collections grew by 8.3%, primarily attributed to the 0.5% increase in the City TPT and Use Tax rates.

Economic conditions remain highly uncertain and difficult to predict. Key risk factors include tariff policies, market volatility, potential tax law changes, geopolitical concerns and conflicts, housing affordability, and overall consumer confidence. According to the October 2025 Joint Legislative Budget Committee Monthly Fiscal Report, the Consumer Confidence Index, published by the Conference Board, fell to 94.2 in September, a decline of 3.6 points from the revised August level. While concerns about tariffs and inflation persisted, consumers reported that their most pressing worries were about the current job market. 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 - August 2025 Business Activity)

In the first three months of 2025-26, the combined GF revenue from city and state-shared sales tax was \$259.7 million, reflecting growth of 7.2% compared to 2024-25.

City Sales Tax: YTD 2025-26 collections were \$197.4 million, representing 8.3% growth compared to 2024-25. The growth is primarily attributed to the 0.5% 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: 19.5%
- contracting: -3.6%
- restaurants & bars: 18.3%
- hotel/motel: 6.4%
- telecommunications: -14.7%
- commercial property rentals: 24.7%

State-Shared Sales Tax: YTD 2025-26 collections were \$62.3 million, or 4.1% growth compared to 2024-25.

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

- retail: 6.7%
- contracting: 0.2%
- restaurants & bars: 5.2%
- hotel/motel: -5.4%
- communications: -19.9%

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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	3 Month Actuals 2024-25	3 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%	\$ 709	\$ (42)	-100%+	\$ 222,719	\$ 9,136	4.3%
Sales Taxes ^{1/}	536,889	627,072	674,528	707,310	705,357	-0.3%	182,356	197,408	8.3%	819,157 ^{1/}	113,800	16.1%
Privilege License Fees	2,915	3,467	3,385	3,469	3,462	-0.2%	390	358	-8.2%	1,838	(1,624)	-46.9%
Other General Fund Excise Taxes	19,148	19,277	19,452	19,575	19,756	0.9%	4,760	4,810	1.1%	19,891	135	0.7%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 188,215	\$ 202,534	7.6%	\$ 1,063,605	\$ 121,447	12.9%
Non Taxes												
Licenses & Permits	2,694	3,022	3,019	2,882	2,823	-2.0%	848	762	-10.1%	2,937	114	4.0%
Cable Communications	9,424	8,982	7,979	7,058	6,296	-10.8%	(77)	203	100%+	5,472	(824)	-13.1%
Fines & Forfeitures	9,211	8,109	7,954	8,800	8,921	1.4%	2,181	2,267	3.9%	8,525	(396)	-4.4%
Court Default Fee	1,288	880	885	892	1,027	15.1%	235	199	-15.3%	1,005	(22)	-2.1%
Parks & Libraries	3,790	5,576	6,713	8,824	10,507	19.1%	2,196	1,895	-13.7%	9,078	(1,429)	-13.6%
Planning	1,723	1,904	1,690	1,865	1,811	-2.9%	347	448	29.1%	1,836	25	1.4%
Police	12,637	13,841	13,843	17,277	18,199	5.3%	1,885	3,332	76.8%	17,177	(1,022)	-5.6%
Street Transportation	5,881	4,526	5,375	12,375	6,137	-50.4%	2,445	2,660	8.8%	8,343	2,206	35.9%
Emergency Transportation	34,092	46,481	54,832	62,213	76,410	22.8%	10,263	21,983	100%+	66,974	(9,436)	-12.3%
Hazardous Materials Inspection Fee	1,464	1,299	1,584	1,524	1,431	-6.1%	234	257	9.8%	1,500	69	4.8%
Other Service Charges	15,026	15,882	37,848	52,491	53,100	1.2%	11,310	10,504	-7.1%	44,229	(8,871)	-16.7%
All Others	19,464	21,292	22,177	23,370	24,396	4.4%	4,263	5,490	28.8%	24,230	(166)	-0.7%
Subtotal ^{2/}	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 36,130	\$ 50,000	38.4% ^{2/}	\$ 191,304	\$ (19,753)	-9.4%
State Shared Revenues												
Sales Tax	201,292	229,901	241,813	249,504	253,980	1.8%	59,809	62,281	4.1%	262,745	8,765	3.5%
Income Tax	240,237	213,294	308,183	435,754	351,016	-19.4%	87,754	81,532	-7.1%	328,334	(22,682)	-6.5%
Vehicle License Tax	79,768	78,695	80,593	83,823	87,754	4.7%	20,929	21,972	5.0%	90,871	3,117	3.6%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 168,492	\$ 165,785	-1.6%	\$ 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%	\$ 392,837	\$ 418,319	6.5%	\$ 1,936,860	\$ 90,894	4.9%
Coronavirus Relief Fund	\$ 109,126	\$ -	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	\$ -	\$ -	NA
TOTAL	\$ 1,488,112	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 392,837	\$ 418,319	6.5%	\$ 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.

^{2/} The 38.4% YOY increase in collections is primarily attributed to accounting adjustments and accruals during the first three months of the fiscal year and routinely skew actual collections in the non-tax revenue category.

Change from Prior Year

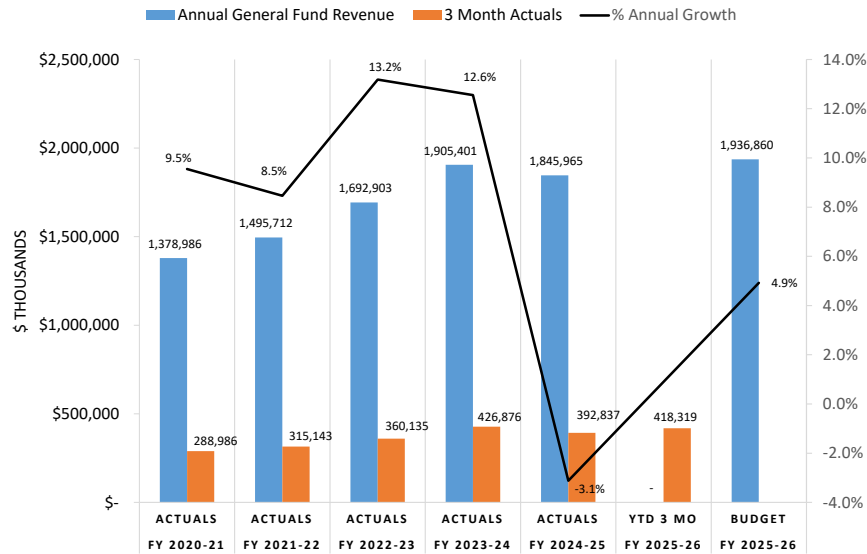
24-25 3 Month Actual Revenue:	\$ 392,837
25-26 3 Month Actual Revenue:	\$ 418,319
Dollars Over/Under Prior Year:	\$ 25,482
Percent Over/Under Prior Year:	6.5%

% Change from Prior Year and Budget

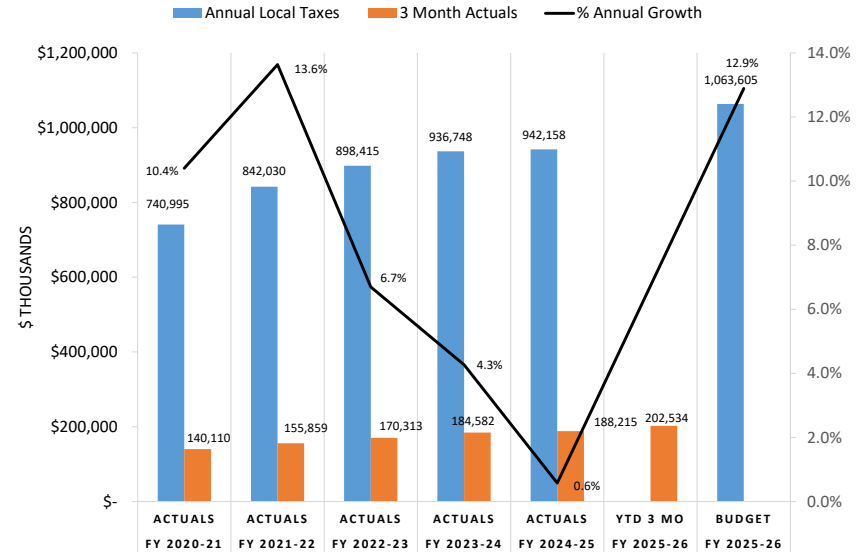
25-26 % Change from Prior Year Actual:	6.5%
25-26 Budget % Change from Prior Year Actual:	4.9%

General Fund Revenue

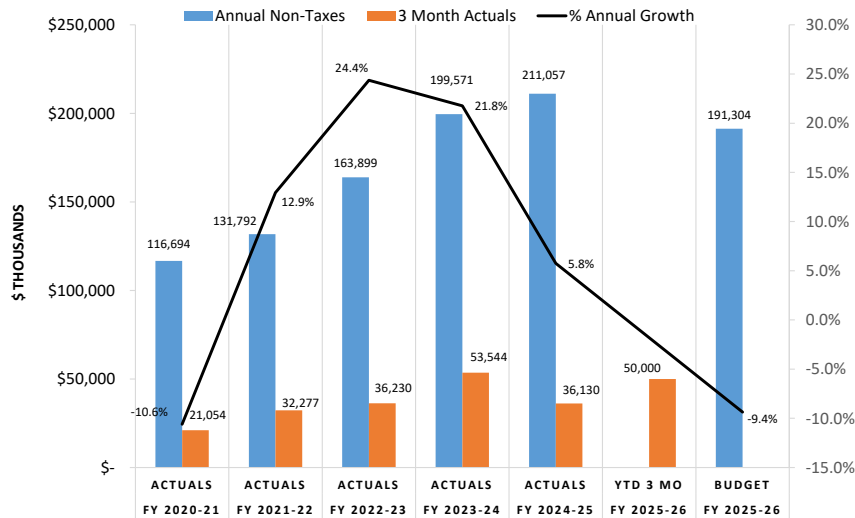
TOTAL GENERAL FUND REVENUE



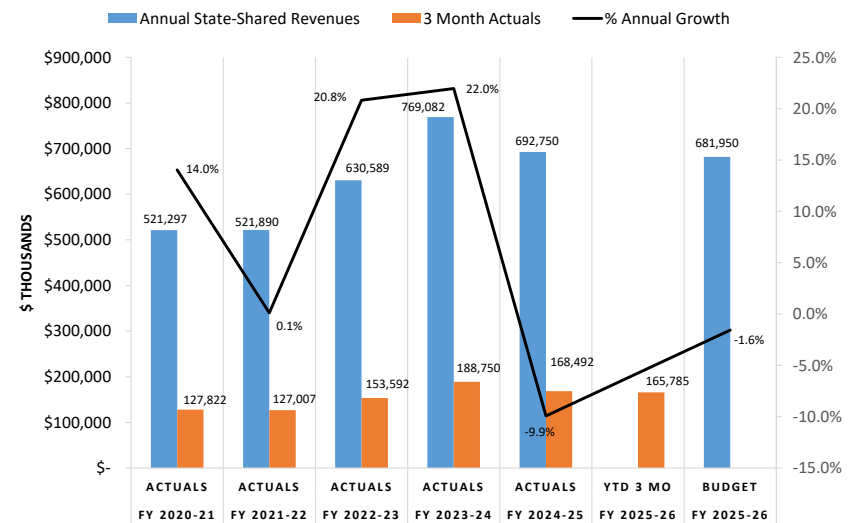
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at three months of \$418.3 million, reflecting a year-over-year (YOY) growth of 6.5%. 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 38.4% YOY increase in collections is primarily attributed to 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 \$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 grew by 5.0% in September 2025.

GENERAL FUND SALES TAX BY MONTH
(In Thousands)
(3+9)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July ^{2/}	\$62,100	\$56,887	\$65,231	5.0%	\$65,231	5.0%	\$0	NA
August ^{2/ 3/}	61,074	66,456	71,758	17.5%	71,758	17.5%	0	NA
September ^{2/}	59,182	69,416	60,419	2.1%	60,419	2.1%	0	NA
October	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	\$197,408	NA	\$197,408	-72.1%	\$0	NA
Year End Adjustments	(2,189)	11,890	0	NA	0	NA	0	NA
TOTAL:	\$705,357	\$819,157	\$197,408	NA	\$197,408	-72.0%	\$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 and August'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. The lower collection in September reflects a partial resolution of the reporting discrepancies.

^{3/} August's double-digit growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. September's lower growth was a result of resolving the reporting discrepancies in the Other Utilities tax category.

Actual vs. Budget

YTD Actual Revenue:	\$197,408
YTD Budget:	192,759
Dollars Over/Under:	\$4,649
Percent Over/Under:	2.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$197,408
YTD Prior Year Actual:	182,356
Dollars Over/Under:	\$15,052
Percent Over/Under:	8.3%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Amusements	819	470	861	986	1,065	947	736	654	803	1,330	1,038	947	10,656	10,656	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	11.1%	47.9%	46.7%	24.6%	30.7%	30.7%	31.5%	28.2%	28.3%	23.4%		
Commercial Property Rental	5,597	6,473	6,206	5,947	5,910	5,760	6,353	5,744	5,557	6,904	6,048	6,429	72,928	72,928	15.0%
(% change from prior year)	10.0%	36.6%	28.5%	16.7%	12.2%	16.2%	7.5%	13.1%	6.8%	9.2%	6.7%	22.4%	15.0%		
Construction Contracting	3,230	3,109	3,371	4,396	4,647	3,899	4,847	3,762	4,215	4,189	4,392	4,373	48,430	48,430	26.5%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	894	956	945	1,460	1,995	1,890	1,548	2,066	2,834	3,036	2,216	1,726	21,566	21,566	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	30.8%	26.5%	33.2%	34.1%	41.8%	41.2%	34.8%	38.7%	39.6%	31.2%		
Job Printing	46	60	81	113	159	107	111	96	112	105	95	89	1,174	1,174	35.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	35.0%		
Other Utilities ^{1/}	15,331	16,100	5,966	10,722	9,148	6,812	4,087	8,073	6,685	6,403	6,721	7,352	103,400	103,400	2.4%
(% change from prior year)	48.1%	26.0%	-47.6%	-0.6%	0.9%	1.4%	-9.9%	-6.2%	6.4%	6.5%	0.3%	-5.5%	2.4%		
Penalty & Interest	424	416	329	278	273	339	325	342	449	346	347	255	4,123	4,123	7.6%
(% change from prior year)	38.6%	35.2%	16.8%	-6.5%	-13.3%	4.9%	6.4%	0.1%	56.7%	-11.9%	-23.7%	17.1%	7.6%		
Publishing	6	6	5	6	5	3	44	11	13	3	22	8	132	132	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Rentals of Personal Property	2,699	3,249	3,349	4,289	3,409	4,203	3,497	3,803	3,244	4,244	3,884	3,557	43,427	43,427	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	61.9%	10.7%	38.3%	7.0%	23.6%	14.1%	-2.4%	6.4%	7.0%	16.5%		
Residential Property Rental	25	31	195	(34)	(31)	(34)	(37)	(22)	(22)	(24)	(24)	(23)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-100.9%	-100.9%	-100.9%	-100.8%	-104.6%	-109.5%	-106.5%	-102.5%	-110.0%	-100.0%		
Restaurant and Bars	3,209	3,414	3,521	3,898	4,151	3,952	4,190	4,054	4,311	4,831	4,500	4,249	48,280	48,280	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	28,989	34,025	32,369	33,214	33,433	33,752	42,043	33,953	31,550	36,097	35,371	34,222	409,018	409,018	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	23.1%	23.0%	20.2%	23.3%	24.5%	26.6%	24.4%	24.3%	24.4%	22.7%		
Telecommunication and Cable TV	745	714	664	803	765	759	799	760	798	933	718	817	9,275	9,275	5.2%
(% change from prior year)	-11.1%	-12.7%	-20.4%	9.6%	11.4%	9.6%	12.5%	12.7%	11.6%	22.2%	11.6%	15.2%	5.2%		
Transportation	2	1	1	1	1	1	1	1	1	1	0	(1)	10	10	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Use Tax	3,214	2,735	2,555	2,303	1,414	2,816	4,408	3,081	3,176	3,328	2,922	2,897	34,849	34,849	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	16.6%	-319.0%	11.2%	21.6%	17.3%	23.7%	7.7%	12.1%	41.7%	26.1%		
Total	65,231	71,758	60,419	68,382	66,344	65,207	72,953	66,376	63,725	71,726	68,250	66,896	807,267	807,267	14.1%
(% change from prior year) ^{2/}	5.0%	17.5%	2.1%	13.1%	14.3%	12.5%	10.5%	18.1%	22.1%	18.7%	16.6%	20.9%	14.1%		

^{1/} July and August'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. The negative growth in September reflects a partial resolution of the reporting discrepancies.

^{2/} August's double-digit growth is primarily attributed to a 0.5% increase in the City TPT and Use Tax rates, effective July 1, 2025. September's lower growth was a result of resolving the reporting discrepancies in the Other Utilities tax category.

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

GENERAL FUND SALES TAX CATEGORY ANALYSIS
September 2025

Category	2024-25	2025-26			Actual/Actual		Actual/Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$821	\$783	\$783	\$861	\$41	4.9%	\$78	10.0%
Commercial Property Rental	4,830	5,559	5,559	6,206	1,376	28.5%	647	11.6%
Construction Contracting	3,286	4,283	4,283	3,371	85	2.6%	(912)	-21.3%
Hotel/Motel Lodging	837	1,073	1,073	945	108	12.9%	(128)	-11.9%
Job Printing	65	90	90	81	16	24.6%	(9)	-10.0%
Other Utilities ^{1/}	11,391	14,266	14,266	5,966	(5,425)	-47.6%	(8,300)	-58.2%
Penalty & Interest	282	293	293	329	47	16.7%	36	12.3%
Publishing	2	3	3	5	3	100%+	2	66.7%
Rentals of Personal Property	2,616	3,009	3,009	3,349	733	28.0%	340	11.3%
Residential Property Rentals	3,418	0	0	195	(3,223)	-94.3%	195	100.0%
Restaurants & Bars	2,780	3,508	3,508	3,521	741	26.7%	13	0.4%
Retail Sales	25,778	32,705	32,705	32,369	6,591	25.6%	(336)	-1.0%
Telecommunication and Cable TV	834	766	766	664	(170)	-20.4%	(102)	-13.3%
Transportation	1	0	0	1	0	0.0%	1	100.0%
Use	2,241	3,078	3,078	2,555	314	14.0%	(523)	-17.0%
TOTAL	\$59,182	\$69,416	\$69,416	\$60,419	\$1,236	2.1%	(\$8,998)	-13.0%

^{1/} The negative growth in September 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.

(3+9)

[illegible]

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

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$6,812	\$6,821	\$6,299	-7.5%	\$6,299	-7.5%	\$0	NA
August	5,647	6,905	6,133	8.6%	6,133	8.6%	0	NA
September	5,904	7,246	6,381	8.1%	6,381	8.1%	0	NA
October	6,579	7,879	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	\$18,813	NA	\$18,813	-78.0%	\$0	NA
Year End Adjustment	(321)	1,498	0	NA	0	NA	0	NA
TOTAL:	\$85,052	\$103,475	\$18,813	NA	\$18,813	-77.9%	\$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:	\$18,813
YTD Budget:	20,972
Dollars Over/Under:	(\$2,159)
Percent Over/Under:	-10.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$18,813
YTD Prior Year Actual:	18,363
Dollars Over/Under:	\$450
Percent Over/Under:	2.5%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Advertising	218	148	138	331	345	215	408	150	171	230	170	121	2,645	2,645	0.0%
(% change from prior year)	-2.2%	-24.9%	-13.8%	-1.2%	-12.7%	5.0%	-3.1%	13.1%	20.7%	7.7%	3.4%	119.2%	0.0%		
Construction Contracting	2,307	2,221	2,408	3,140	3,320	2,785	3,462	2,687	3,011	2,992	3,137	3,123	34,593	34,593	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	1,443	1,279	1,258	1,971	2,693	2,551	2,089	2,788	3,825	4,098	2,990	2,328	29,313	29,313	9.2%
(% change from prior year)	-6.5%	-6.0%	-7.7%	8.2%	4.1%	9.9%	11.3%	16.9%	15.9%	11.8%	14.7%	14.9%	9.2%		
Job Printing	33	43	58	81	114	76	79	69	80	75	68	63	839	839	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	35.0%		
Publishing	4	4	4	4	3	2	31	8	9	2	16	7	94	94	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Restaurant and Bars	2,292	2,438	2,515	2,784	2,965	2,823	2,993	2,896	3,079	3,450	3,215	3,036	34,486	34,486	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Transportation	1	1	1	1	0	0	1	0	0	1	0	1	7	7	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Total	6,299	6,133	6,381	8,311	9,440	8,454	9,062	8,598	10,176	10,849	9,596	8,678	101,977	101,977	19.4%
(% change from prior year)	-7.5%	8.6%	8.1%	26.3%	16.5%	27.1%	18.7%	24.9%	25.8%	24.1%	23.5%	31.8%	19.4%		
											GASB		1,498	1,498	566.7%
											Total		103,475	103,475	20.8%

SPORTS FACILITIES SALES TAX BY MONTH
(In Thousands)
(3+9)

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$1,925	\$2,090	\$1,876	-2.5%	\$1,876	-2.5%	\$0	NA
August	1,621	1,802	1,458	-10.1%	1,458	-10.1%	0	NA
September	1,633	1,724	1,593	-2.4%	1,593	-2.4%	0	NA
October	2,027	2,108	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	\$4,927	NA	\$4,927	-83.5%	\$0	NA
Year End Adjustment	81	127	0	NA	0	NA	0	NA
TOTAL:	\$29,970	\$32,810	\$4,927	-83.6%	\$4,927	-83.6%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$4,927
YTD Budget:	5,616
Dollars Over/Under:	(\$689)
Percent Over/Under:	-12.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$4,927
YTD Prior Year Actual:	5,179
Dollars Over/Under:	(\$252)
Percent Over/Under:	-4.9%

SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Hotel/Motel Lodging	721	639	629	985	1,346	1,276	1,045	1,394	1,913	2,049	1,495	1,164	14,656	14,656	9.2%
(% change from prior year)	-6.5%	-6.0%	-7.7%	8.2%	4.1%	9.9%	11.3%	16.9%	15.9%	11.8%	14.7%	14.9%	9.2%		
Short-Term Motor Vehicle Rental	1,154	819	964	1,231	1,643	1,575	1,398	1,420	1,765	2,551	1,946	1,561	18,027	18,027	9.5%
(% change from prior year)	0.1%	-12.9%	1.2%	10.3%	11.3%	11.0%	8.5%	13.2%	18.7%	8.3%	14.5%	18.3%	9.5%		
Total	1,876	1,458	1,593	2,217	2,990	2,850	2,443	2,814	3,678	4,601	3,441	2,722	32,683	32,683	9.3%
(% change from prior year)	-2.5%	-10.0%	-2.5%	9.4%	7.9%	10.5%	9.7%	15.0%	17.3%	9.9%	14.6%	16.8%	9.3%		
											GASB		127	127	56.8%
											Total		32,810	32,810	6.4%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$68	\$58	\$49	-27.9%	\$49	-27.9%	\$0	NA
August	24	46	40	66.7%	40	66.7%	0	NA
September	43	46	36	-16.3%	36	-16.3%	0	NA
October	45	43	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	\$125	NA	\$125	-86.0%	\$0	NA
Year End Adjustment	1	2	0	NA	0	NA	0	NA
TOTAL:	\$895	\$886	\$125	NA	\$125	-86.0%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$125
YTD Budget:	150
Dollars Over/Under:	(\$25)
Percent Over/Under:	-16.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$125
YTD Prior Year Actual:	135
Dollars Over/Under:	(\$10)
Percent Over/Under:	-7.4%

JET FUEL SALES TAXES SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Jet Fuel	49	40	36	45	54	56	59	221	79	119	71	55	884	884	-1.1%
(% change from prior year)	-27.5%	63.8%	-16.4%	0.8%	0.1%	-5.8%	-11.6%	-5.1%	16.2%	19.7%	-6.2%	-5.1%	-1.1%		
Total	49	40	36	45	54	56	59	221	79	119	71	55	884	884	-1.1%
(% change from prior year)	-27.5%	63.8%	-16.4%	0.8%	0.1%	-5.8%	-11.6%	-5.1%	16.2%	19.7%	-6.2%	-5.1%	-1.1%		

TRANSPORTATION 2050 SALES TAX BY MONTH
(In Thousands)
(3+9)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$31,611	\$29,184	\$29,962	-5.2%	\$29,962	-5.2%	\$0	NA
August	28,991	32,859	33,542	15.7%	33,542	15.7%	0	NA
September	28,930	33,862	33,044	14.2%	33,044	14.2%	0	NA
October	30,099	35,496	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	\$96,548	NA	\$96,548	-73.8%	\$0	NA
Year End Adjustment	(2,321)	7,808	0	NA	0	NA	0	NA
TOTAL:	\$365,494	\$439,090	\$96,548	NA	\$96,548	-73.6%	\$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:	\$96,548
YTD Budget:	95,904
Dollars Over/Under:	\$644
Percent Over/Under:	0.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$96,548
YTD Prior Year Actual:	89,532
Dollars Over/Under:	\$7,016
Percent Over/Under:	7.8%

TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Amusements	412	237	433	496	535	476	370	329	404	669	522	475	5,358	5,358	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	11.1%	47.9%	46.7%	24.6%	30.7%	30.7%	31.5%	28.2%	28.3%	23.4%		
Commercial Property Rental	2,598	3,034	2,924	2,807	2,790	2,719	2,999	2,711	2,623	3,259	2,855	3,032	34,351	34,351	16.5%
(% change from prior year)	9.2%	37.7%	30.2%	18.4%	13.9%	17.9%	9.2%	15.2%	8.4%	10.8%	8.4%	24.3%	16.5%		
Construction Contracting	2,784	2,680	2,906	3,789	4,006	3,361	4,178	3,243	3,633	3,611	3,786	3,750	41,727	41,727	26.6%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	450	481	475	734	1,003	950	778	1,039	1,425	1,527	1,114	868	10,844	10,844	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	30.8%	26.5%	33.2%	34.1%	41.8%	41.2%	34.8%	38.7%	39.6%	31.2%		
Job Printing	39	52	69	97	137	92	95	83	97	90	82	79	1,012	1,012	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	35.0%		
Publishing	5	5	5	5	4	3	38	10	11	3	19	6	114	114	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Rentals of Personal Property	1,357	1,634	1,684	2,156	1,714	2,113	1,759	1,912	1,631	2,134	1,953	1,790	21,837	21,837	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	61.9%	10.7%	38.3%	7.0%	23.6%	14.1%	-2.4%	6.4%	7.0%	16.5%		
Residential Property Rental	12	15	98	(17)	(16)	(17)	(19)	(11)	(11)	(12)	(12)	(10)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-100.9%	-100.9%	-100.9%	-100.8%	-104.6%	-109.5%	-106.5%	-102.5%	-110.0%	-100.0%		
Restaurant and Bars	2,766	2,942	3,035	3,360	3,578	3,407	3,612	3,495	3,716	4,164	3,879	3,663	41,617	41,617	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	14,022	16,572	15,663	16,158	16,265	16,420	20,453	16,518	15,349	17,561	17,207	16,649	198,837	198,837	23.1%
(% change from prior year)	5.1%	28.8%	25.2%	23.5%	23.3%	21.3%	24.1%	24.7%	27.0%	24.8%	24.9%	25.2%	23.1%		
Transportation	1	1	1	1	0	1	1	0	0	1	0	1	8	8	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Use Tax	1,381	1,260	1,192	1,069	656	1,307	2,046	1,430	1,474	1,545	1,356	1,344	16,060	16,060	26.0%
(% change from prior year)	11.8%	17.9%	15.7%	16.6%	-256.7%	11.7%	18.0%	16.9%	23.9%	4.8%	14.6%	43.3%	26.0%		
Total	25,828	28,913	28,485	30,657	30,674	30,833	36,310	30,758	30,353	34,550	32,761	31,644	371,766	371,766	17.2%
(% change from prior year)	-5.2%	15.7%	14.2%	18.2%	18.3%	16.5%	13.1%	23.7%	25.6%	21.8%	20.6%	27.2%	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
(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)	2025-26 Budget	% Chg from PY Actuals
Amusements	66	38	69	79	86	76	59	53	65	107	84	76	858	858	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	11.1%	47.9%	46.7%	24.6%	30.7%	30.7%	31.5%	28.2%	28.3%	23.4%		
Commercial Property Rental	415	486	468	449	447	435	480	434	420	522	457	486	5,499	5,499	16.5%
(% change from prior year)	9.0%	37.6%	30.2%	18.4%	13.9%	17.9%	9.2%	15.2%	8.4%	10.8%	8.4%	24.3%	16.5%		
Construction Contracting	446	429	465	607	641	538	669	519	582	578	606	600	6,680	6,680	26.6%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	72	77	76	118	161	152	125	166	228	244	178	139	1,736	1,736	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	30.8%	26.5%	33.2%	34.1%	41.8%	41.2%	34.8%	38.7%	39.6%	31.2%		
Job Printing	6	8	11	16	22	15	15	13	16	14	13	13	162	162	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	35.0%		
Publishing	1	1	1	1	1	0	6	2	2	0	3	0	18	18	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Rentals of Personal Property	217	262	270	345	274	338	282	306	261	342	313	286	3,496	3,496	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	61.9%	10.7%	38.3%	7.0%	23.6%	14.1%	-2.4%	6.4%	7.0%	16.5%		
Residential Property Rental	2	2	16	(3)	(2)	(3)	(3)	(2)	(2)	(2)	(2)	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-100.9%	-100.9%	-100.9%	-100.8%	-104.6%	-109.5%	-106.4%	-102.5%	-109.9%	-100.0%		
Restaurant and Bars	443	471	486	538	573	545	578	559	595	667	621	587	6,663	6,663	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	2,245	2,653	2,507	2,587	2,604	2,629	3,275	2,644	2,457	2,811	2,755	2,666	31,833	31,833	23.1%
(% change from prior year)	5.1%	28.8%	25.2%	23.5%	23.3%	21.3%	24.2%	24.7%	27.0%	24.8%	24.9%	25.2%	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%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Use Tax	221	202	191	171	105	209	328	229	236	247	217	215	2,571	2,571	26.0%
(% change from prior year)	11.8%	17.9%	15.7%	16.6%	-256.7%	11.2%	18.1%	16.9%	23.9%	4.8%	14.6%	43.3%	26.0%		
Total	4,134	4,629	4,559	4,908	4,911	4,936	5,813	4,924	4,859	5,532	5,245	5,067	59,517	59,517	17.2%
(% change from prior year)	-5.2%	15.7%	14.2%	18.2%	18.3%	16.5%	13.1%	23.7%	25.6%	21.8%	20.6%	27.2%	17.2%		

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

PARKS & PRESERVES SALES TAX BY MONTH
(In Thousands)
(3+9)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$0	NA
August	4,242	4,794	4,900	15.5%	4,900	15.5%	0	NA
September	4,225	4,949	4,838	14.5%	4,838	14.5%	0	NA
October	4,392	5,179	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	\$14,150	NA	\$14,150	-73.7%	\$0	NA
Year End Adjustment	(333)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$14,150	NA	\$14,150	-73.5%	\$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:	\$14,150
YTD Budget:	14,025
Dollars Over/Under:	\$125
Percent Over/Under:	0.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$14,150
YTD Prior Year Actual:	13,075
Dollars Over/Under:	\$1,075
Percent Over/Under:	8.2%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Amusements	41	24	43	49	53	47	37	33	40	67	52	47	533	533	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	11.1%	47.9%	46.7%	24.6%	30.7%	30.7%	31.5%	28.2%	28.3%	23.4%		
Commercial Property Rental	259	302	291	279	277	270	298	270	261	324	284	301	3,416	3,416	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	18.4%	13.8%	17.9%	9.2%	15.2%	8.4%	10.8%	8.4%	24.3%	16.5%		
Construction Contracting	277	266	289	377	398	334	415	322	361	359	376	377	4,151	4,151	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	45	48	47	73	100	95	77	103	142	152	111	85	1,078	1,078	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	30.8%	26.5%	33.2%	34.1%	41.8%	41.2%	34.8%	38.7%	39.6%	31.2%		
Job Printing	4	5	7	10	14	9	9	8	10	9	8	8	101	101	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	35.0%		
Publishing	1	1	0	1	0	0	4	1	1	0	2	0	11	11	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Rentals of Personal Property	135	162	167	214	170	210	175	190	162	212	194	180	2,171	2,171	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	61.9%	10.7%	38.3%	7.0%	23.6%	14.1%	-2.4%	6.4%	7.0%	16.5%		
Residential Property Rental	1	2	10	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-100.9%	-100.9%	-100.9%	-100.8%	-104.6%	-109.5%	-106.5%	-102.5%	-110.0%	-100.0%		
Restaurant and Bars	275	293	302	334	356	339	359	347	369	414	386	364	4,138	4,138	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	1,449	1,701	1,618	1,661	1,672	1,688	2,102	1,698	1,577	1,805	1,768	1,711	20,450	20,450	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	23.1%	23.0%	20.2%	23.3%	24.5%	26.6%	24.4%	24.3%	24.4%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Use Tax	161	137	128	115	71	141	220	154	159	166	146	144	1,742	1,742	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	16.6%	-319.0%	11.2%	21.6%	17.3%	23.7%	7.7%	12.1%	41.7%	26.1%		
Total	2,647	2,940	2,903	3,111	3,110	3,131	3,696	3,125	3,081	3,507	3,326	3,215	37,792	37,792	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	18.1%	18.0%	16.0%	13.1%	23.6%	25.4%	21.7%	20.3%	26.7%	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
(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)	2025-26 Budget	% Chg from PY Actuals
Amusements	27	16	29	33	36	32	25	22	27	44	35	29	355	355	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	11.1%	47.9%	46.7%	24.6%	30.7%	30.7%	31.5%	28.2%	28.3%	23.4%		
Commercial Property Rental	172	201	194	186	185	180	199	180	174	216	189	201	2,277	2,277	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	18.4%	13.8%	17.9%	9.2%	15.2%	8.4%	10.8%	8.4%	24.3%	16.5%		
Construction Contracting	185	178	193	251	266	223	277	215	241	239	251	249	2,768	2,768	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	30	32	32	49	67	63	52	69	94	101	74	56	719	719	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	30.8%	26.5%	33.2%	34.1%	41.8%	41.2%	34.8%	38.7%	39.6%	31.2%		
Job Printing	3	3	5	6	9	6	6	5	6	6	5	7	67	67	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	35.0%		
Publishing	0	0	0	0	0	0	2	1	1	0	1	3	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Rentals of Personal Property	90	108	112	143	114	140	117	127	108	141	129	119	1,448	1,448	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	61.9%	10.7%	38.3%	7.0%	23.6%	14.1%	-2.4%	6.4%	7.0%	16.5%		
Residential Property Rental	1	1	6	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-100.9%	-100.9%	-100.9%	-100.8%	-104.6%	-109.5%	-106.5%	-102.5%	-110.0%	-100.0%		
Restaurant and Bars	183	195	201	223	237	226	239	232	246	276	257	244	2,759	2,759	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	966	1,134	1,079	1,107	1,115	1,125	1,402	1,132	1,052	1,203	1,179	1,141	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	23.1%	23.0%	20.2%	23.3%	24.5%	26.6%	24.4%	24.3%	24.4%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Use Tax	107	91	85	77	47	94	147	103	106	111	97	97	1,162	1,162	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	16.6%	-319.0%	11.2%	21.6%	17.3%	23.7%	7.7%	12.1%	41.7%	26.1%		
Total	1,765	1,960	1,935	2,074	2,073	2,088	2,464	2,084	2,055	2,338	2,218	2,144	25,198	25,198	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	18.1%	18.0%	16.0%	13.1%	23.6%	25.4%	21.7%	20.3%	26.7%	17.2%		

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

NEIGHBORHOOD PROTECTION SALES TAX BY MONTH
(In Thousands)
(3+9)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$0	NA
August	4,242	4,793	4,900	15.5%	4,900	15.5%	0	NA
September	4,224	4,949	4,838	14.5%	4,838	14.5%	0	NA
October	4,392	5,180	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	\$14,150	NA	\$14,150	-73.7%	\$0	NA
Year End Adjustment	(336)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$14,150	NA	\$14,150	-73.5%	\$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:	\$14,150
YTD Budget:	14,024
Dollars Over/Under:	\$126
Percent Over/Under:	0.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$14,150
YTD Prior Year Actual:	13,074
Dollars Over/Under:	\$1,076
Percent Over/Under:	8.2%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Amusements	3	2	4	4	4	4	3	3	3	6	4	4	44	44	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	11.1%	47.9%	46.7%	24.6%	30.7%	30.7%	31.5%	28.2%	28.3%	23.4%		
Commercial Property Rental	22	25	24	23	23	23	25	22	22	27	24	25	285	285	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	18.4%	13.8%	17.9%	9.2%	15.2%	8.4%	10.8%	8.4%	24.3%	16.5%		
Construction Contracting	23	22	24	31	33	28	35	27	30	30	31	32	346	346	26.5%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	4	4	4	6	8	8	6	9	12	13	9	7	90	90	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	30.8%	26.5%	33.2%	34.1%	41.8%	41.2%	34.8%	38.7%	39.6%	31.2%		
Job Printing	0	0	1	1	1	1	1	1	1	1	1	(1)	8	8	35.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	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%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Rentals of Personal Property	11	14	14	18	14	18	15	16	14	18	16	13	181	181	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	61.9%	10.7%	38.3%	7.0%	23.6%	14.1%	-2.4%	6.4%	7.0%	16.5%		
Residential Property Rental	0	0	1	0	0	0	0	0	0	0	0	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-100.9%	-100.9%	-100.9%	-100.8%	-104.6%	-109.5%	-106.5%	-102.5%	-110.0%	-100.0%		
Restaurant and Bars	23	24	25	28	30	28	30	29	31	35	32	30	345	345	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	121	142	135	138	139	141	175	142	132	150	147	143	1,705	1,705	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	23.1%	23.0%	20.2%	23.3%	24.5%	26.6%	24.4%	24.3%	24.4%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Use Tax	13	11	11	10	6	12	18	13	13	14	12	12	145	145	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	16.6%	-318.9%	11.2%	21.6%	17.3%	23.7%	7.7%	12.1%	41.7%	26.1%		
Total	221	245	242	259	259	261	308	261	257	292	277	269	3,151	3,151	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	18.1%	18.0%	16.0%	13.1%	23.6%	25.4%	21.7%	20.3%	26.7%	17.2%		
											GASB		51	51	98.1%
											Total		3,202	3,202	19.9%

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Amusements	17	10	18	21	22	20	15	14	17	28	22	18	222	222	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	11.1%	47.9%	46.7%	24.6%	30.7%	30.7%	31.5%	28.2%	28.3%	23.4%		
Commercial Property Rental	108	126	121	116	116	113	124	112	109	135	118	125	1,423	1,423	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	18.4%	13.8%	17.9%	9.2%	15.2%	8.4%	10.8%	8.4%	24.3%	16.5%		
Construction Contracting	115	111	120	157	166	139	173	134	151	150	157	156	1,729	1,729	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	19	20	20	30	42	39	32	43	59	63	46	36	449	449	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	30.8%	26.5%	33.2%	34.1%	41.8%	41.2%	34.8%	38.7%	39.6%	31.2%		
Job Printing	2	2	3	4	6	4	4	3	4	4	3	3	42	42	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	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%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Rentals of Personal Property	56	68	70	89	71	88	73	79	68	88	81	74	905	905	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	61.9%	10.7%	38.3%	7.0%	23.6%	14.1%	-2.4%	6.4%	7.0%	16.5%		
Residential Property Rental	1	1	4	(1)	(1)	(1)	(1)	0	0	(1)	(1)	0	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-100.9%	-100.9%	-100.9%	-100.8%	-104.6%	-109.5%	-106.5%	-102.5%	-110.0%	-100.0%		
Restaurant and Bars	115	122	126	139	148	141	150	145	154	172	161	151	1,724	1,724	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	604	709	674	692	696	703	876	707	657	752	737	713	8,520	8,520	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	23.1%	23.0%	20.2%	23.3%	24.5%	26.6%	24.4%	24.3%	24.4%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Use Tax	67	57	53	48	29	59	92	64	66	69	61	61	726	726	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	16.6%	-319.0%	11.2%	21.6%	17.3%	23.7%	7.7%	12.1%	41.7%	26.1%		
Total	1,103	1,225	1,209	1,296	1,296	1,305	1,540	1,302	1,284	1,461	1,386	1,338	15,745	15,745	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	18.1%	18.0%	16.0%	13.1%	23.6%	25.4%	21.7%	20.3%	26.7%	17.2%		

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

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Amusements	48	27	50	58	62	55	43	38	47	78	61	55	622	622	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	11.1%	47.9%	46.7%	24.6%	30.7%	30.7%	31.5%	28.2%	28.3%	23.4%		
Commercial Property Rental	302	352	339	326	324	315	348	314	304	378	331	352	3,985	3,985	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	18.4%	13.8%	17.9%	9.2%	15.2%	8.4%	10.8%	8.4%	24.3%	16.5%		
Construction Contracting	323	311	337	440	465	390	485	376	422	419	439	436	4,843	4,843	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	52	56	55	85	116	110	90	120	165	177	129	103	1,258	1,258	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	30.8%	26.5%	33.2%	34.1%	41.8%	41.2%	34.8%	38.7%	39.6%	31.2%		
Job Printing	5	6	8	11	16	11	11	10	11	10	9	9	117	117	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	35.0%		
Publishing	1	1	1	1	0	0	4	1	1	0	2	1	13	13	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Rentals of Personal Property	157	190	195	250	199	245	204	222	189	248	227	207	2,533	2,533	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	61.9%	10.7%	38.3%	7.0%	23.6%	14.1%	-2.4%	6.4%	7.0%	16.5%		
Residential Property Rental	1	2	11	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-100.9%	-100.9%	-100.9%	-100.8%	-104.6%	-109.5%	-106.5%	-102.5%	-110.0%	-100.0%		
Restaurant and Bars	321	341	352	390	415	395	419	405	431	483	450	426	4,828	4,828	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	1,691	1,985	1,888	1,938	1,950	1,969	2,453	1,981	1,840	2,106	2,063	1,996	23,860	23,860	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	23.1%	23.0%	20.2%	23.3%	24.5%	26.6%	24.4%	24.3%	24.4%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Use Tax	187	160	149	134	82	164	257	180	185	194	170	171	2,033	2,033	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	16.6%	-319.0%	11.2%	21.6%	17.3%	23.7%	7.7%	12.1%	41.7%	26.1%		
Total	3,088	3,430	3,387	3,630	3,628	3,654	4,312	3,646	3,595	4,092	3,881	3,751	44,094	44,094	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	18.1%	18.0%	16.0%	13.1%	23.6%	25.4%	21.7%	20.3%	26.7%	17.2%		

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

CAPITAL CONSTRUCTION SALES TAX BY MONTH
(In Thousands)
(3+9)

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$621	\$580	\$552	-11.1%	\$552	-11.1%	\$0	NA
August	606	559	529	-12.7%	529	-12.7%	0	NA
September	618	567	492	-20.4%	492	-20.4%	0	NA
October	543	581	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	\$1,573	NA	\$1,573	-75.9%	\$0	NA
Year End Adjustment	(105)	50	0	NA	0	NA	0	NA
TOTAL:	\$6,427	\$6,920	\$1,573	NA	\$1,573	-75.5%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$1,573
YTD Budget:	1,706
Dollars Over/Under:	(\$133)
Percent Over/Under:	-7.8%

Actual vs. Prior Year

YTD Actual Revenue:	\$1,573
YTD Prior Year Actual:	1,845
Dollars Over/Under:	(\$272)
Percent Over/Under:	-14.7%

CAPITAL CONSTRUCTION SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Telecommunication and Cable TV	552	529	492	595	567	562	592	563	591	691	532	604	6,870	6,870	5.2%
(% change from prior year)	-11.1%	-12.7%	-20.4%	9.6%	11.4%	9.6%	12.5%	12.7%	11.6%	22.2%	11.6%	15.2%	5.2%		
Total	552	529	492	595	567	562	592	563	591	691	532	604	6,870	6,870	5.2%
(% change from prior year)	-11.1%	-12.7%	-20.4%	9.6%	11.4%	9.6%	12.5%	12.7%	11.6%	22.2%	11.6%	15.2%	5.2%		
													GASB	50	147.6%
													Total	6,920	7.7%

PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH
(In Thousands)
(3+9)

	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 ^{1/}	3,849	2,373	(716)	-118.6%	(716)	NA	0	NA
September ^{1/}	3,923	2,435	5,276	34.5%	5,276	34.5%	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	\$1,039	NA	\$1,039	-97.0%	\$0	NA
Year End Adjustment	313	42	0	NA	0	NA	0	NA
TOTAL:	\$35,216	\$35,310	\$1,039	NA	\$1,039	-97.0%	\$0	NA

^{1/} July and August'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. September's high collection reflects a partial resolution of the reporting discrepancies in July and August.

Actual vs. Budget

YTD Actual Revenue:	\$1,039
YTD Budget:	8,029
Dollars Over/Under:	(\$6,990)
Percent Over/Under:	-87.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$1,039
YTD Prior Year Actual:	10,864
Dollars Over/Under:	(\$9,825)
Percent Over/Under:	-90.4%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Other Utilities ^{1/}	(1,338)	(272)	2,005	1,902	1,574	1,182	2,169	1,226	1,293	1,110	1,247	1,304	13,402	13,402	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	28.1%	22.9%	28.9%	170.9%	24.7%	38.7%	35.5%	32.8%	33.3%	1.0%		
Total	(1,338)	(272)	2,005	1,902	1,574	1,182	2,169	1,226	1,293	1,110	1,247	1,304	13,402	13,402	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	28.1%	22.9%	28.9%	170.9%	24.7%	38.7%	35.5%	32.8%	33.3%	1.0%		

^{1/} July and August'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. September's high collection reflects a partial resolution of the reporting discrepancies in July and August.

GASB	16	16	-86.6%
Total	13,418	13,418	0.1%

PUBLIC SAFETY ENHANCEMENT - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Other Utilities ^{1/}	(2,183)	(444)	3,271	3,103	2,568	1,929	3,539	2,000	2,109	1,811	2,034	2,129	21,866	21,866	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	28.1%	22.9%	28.9%	170.9%	24.7%	38.7%	35.5%	32.8%	33.3%	1.0%		
Total	(2,183)	(444)	3,271	3,103	2,568	1,929	3,539	2,000	2,109	1,811	2,034	2,129	21,866	21,866	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	28.1%	22.9%	28.9%	170.9%	24.7%	38.7%	35.5%	32.8%	33.3%	1.0%		

^{1/} July and August'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. September's high collection reflects a partial resolution of the reporting discrepancies in July and August.

GASB	26	26	-86.6%
Total	21,892	21,892	0.1%

2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH
(In Thousands)
(3+9)

	2024-25 Actual	2025-26 Budget ^{1/}	2025-26 Actual	% Change from PY	2025-26 Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$9,215	\$8,564	\$8,824	-4.2%	\$8,824	-4.2%	\$0	NA
August	8,485	9,585	9,800	15.5%	9,800	15.5%	0	NA
September	8,449	9,896	9,675	14.5%	9,675	14.5%	0	NA
October	8,784	10,360	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	\$28,299	NA	\$28,299	-73.7%	\$0	NA
Year End Adjustment	(669)	2,026	0	NA	0	NA	0	NA
TOTAL:	\$106,834	\$128,006	\$28,299	NA	\$28,299	-73.5%	\$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:	\$28,299
YTD Budget:	28,045
Dollars Over/Under:	\$254
Percent Over/Under:	0.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$28,299
YTD Prior Year Actual:	26,149
Dollars Over/Under:	\$2,150
Percent Over/Under:	8.2%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 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)	2025-26 Budget	% Chg from PY Actuals
Amusements	27	16	29	33	36	32	25	22	27	44	35	29	355	355	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	11.1%	47.9%	46.7%	24.6%	30.7%	30.7%	31.5%	28.2%	28.3%	23.4%		
Commercial Property Rental	172	201	194	186	185	180	199	180	174	216	189	201	2,277	2,277	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	18.4%	13.8%	17.9%	9.2%	15.2%	8.4%	10.8%	8.4%	24.3%	16.5%		
Construction Contracting	185	178	193	251	266	223	277	215	241	239	251	249	2,768	2,768	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	30	32	32	49	67	63	52	69	94	101	74	56	719	719	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	30.8%	26.5%	33.2%	34.1%	41.8%	41.2%	34.8%	38.7%	39.6%	31.2%		
Job Printing	3	3	5	6	9	6	6	5	6	6	5	7	67	67	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	35.0%		
Publishing	0	0	0	0	0	0	2	1	1	0	1	3	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Rentals of Personal Property	90	108	112	143	114	140	117	127	108	141	129	119	1,448	1,448	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	61.9%	10.7%	38.3%	7.0%	23.6%	14.1%	-2.4%	6.4%	7.0%	16.5%		
Residential Property Rental	1	1	6	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-100.9%	-100.9%	-100.9%	-100.8%	-104.6%	-109.5%	-106.5%	-102.5%	-110.0%	-100.0%		
Restaurant and Bars	183	195	201	223	237	226	239	232	246	276	257	244	2,759	2,759	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	966	1,134	1,079	1,107	1,115	1,125	1,402	1,132	1,052	1,203	1,179	1,141	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	23.1%	23.0%	20.2%	23.3%	24.5%	26.6%	24.4%	24.3%	24.4%	22.7%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	1	1	1	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Use Tax	107	91	85	77	47	94	147	103	106	111	97	97	1,162	1,162	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	16.6%	-319.0%	11.2%	21.6%	17.3%	23.7%	7.7%	12.1%	41.7%	26.1%		
Total	1,765	1,960	1,935	2,074	2,073	2,088	2,464	2,084	2,055	2,338	2,218	2,144	25,198	25,198	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	18.1%	18.0%	16.0%	13.1%	23.6%	25.4%	21.7%	20.3%	26.7%	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
(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)	2025-26 Budget	% Chg from PY Actuals
Amusements	109	63	115	131	142	126	98	87	107	177	138	128	1,421	1,421	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	11.1%	47.9%	46.7%	24.6%	30.7%	30.7%	31.5%	28.2%	28.3%	23.4%		
Commercial Property Rental	690	805	775	744	740	721	795	719	695	864	757	804	9,109	9,109	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	18.4%	13.8%	17.9%	9.2%	15.2%	8.4%	10.8%	8.4%	24.3%	16.5%		
Construction Contracting	738	711	771	1,005	1,062	891	1,108	860	963	958	1,004	999	11,070	11,070	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	48.5%	22.3%	55.8%	20.4%	34.0%	40.0%	45.0%	30.0%	55.2%	26.5%		
Hotel/Motel Lodging	119	128	126	195	266	252	206	275	378	405	295	230	2,875	2,875	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	30.8%	26.5%	33.2%	34.1%	41.8%	41.2%	34.8%	38.7%	39.6%	31.2%		
Job Printing	10	14	18	26	36	24	25	22	26	24	22	21	268	268	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	55.9%	35.0%	48.5%	77.7%	55.4%	97.3%	71.9%	65.7%	72.1%	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%	32.5%	172.3%	67.2%	59.9%	77.2%	-10.6%	53.5%	429.7%	98.0%	376.5%	5.2%	39.3%		
Rentals of Personal Property	360	433	446	572	454	560	466	507	433	566	518	475	5,790	5,790	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	61.9%	10.7%	38.3%	7.0%	23.6%	14.1%	-2.4%	6.4%	7.0%	16.5%		
Residential Property Rental	3	4	26	(4)	(4)	(5)	(5)	(3)	(3)	(3)	(3)	(3)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-100.9%	-100.9%	-100.9%	-100.8%	-104.6%	-109.5%	-106.5%	-102.5%	-110.0%	-100.0%		
Restaurant and Bars	734	780	805	891	949	903	958	927	985	1,104	1,029	970	11,035	11,035	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.6%	27.9%	23.6%	25.6%	25.2%	25.5%	25.1%	26.7%	24.2%	23.7%		
Retail Sales	3,865	4,537	4,316	4,429	4,458	4,500	5,606	4,527	4,207	4,813	4,716	4,561	54,535	54,535	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	23.1%	23.0%	20.2%	23.3%	24.5%	26.6%	24.4%	24.3%	24.4%	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%	81.3%	116.9%	-36.6%	-11.4%	-44.3%	64.3%	52.4%	-28.2%	67.1%	-24.2%	-44.0%	14.4%		
Use Tax	428	365	341	307	189	376	588	411	423	444	390	384	4,646	4,646	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	16.6%	-319.0%	11.2%	21.6%	17.3%	23.7%	7.7%	12.1%	41.7%	26.1%		
Total	7,059	7,840	7,740	8,296	8,293	8,351	9,855	8,334	8,218	9,352	8,870	8,574	100,782	100,782	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	18.1%	18.0%	16.0%	13.1%	23.6%	25.4%	21.7%	20.3%	26.7%	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)

3+9

	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%	20,680	4.0%	3.9%	20,680	4.0%	0	NA
September	19,642	20,299	3.3%	20,399	3.9%	0.5%	20,399	3.9%	0	NA
October	20,405	20,674	1.3%	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%	\$62,281	NA	NA	\$62,281	-75.4%	\$0	NA
Year end adjust. (GASB)	589	924	56.9%	0	NA	NA	0	NA	0	NA
TOTAL:	\$253,980	\$262,745	3.5%	\$62,281	NA	NA	\$62,281	-75.5%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$62,281
YTD Budget:	61,491
Dollars Over/(Under):	\$790
Percent Over/(Under):	1.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$62,281
YTD Prior Year Actual:	59,809
Dollars Over/(Under):	\$2,472
Percent Over/(Under):	4.1%

STATE SALES TAX CATEGORY ANALYSIS
FY 2025-26 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	\$26	\$39	\$49	\$30	\$35	\$31	\$54	\$32	\$38	\$67	\$40	\$39	\$482	18.7%
% change from PY actual	-40.0%	72.2%	16.0%	-14.6%	-43.1%	212.0%	35.2%	5.5%	102.6%	115.4%	19.3%	7.9%		
Mining-Oil & Gas Production	\$263	\$240	\$213	\$234	\$241	\$227	\$243	\$225	\$243	\$258	\$261	\$270	\$2,919	2.7%
% change from PY actual	14.9%	8.2%	-9.3%	-14.5%	-2.9%	2.5%	-4.7%	-6.1%	24.6%	13.5%	0.2%	15.5%		
Utilities	\$12,468	\$15,576	\$16,043	\$10,425	\$13,541	\$9,361	\$10,882	\$12,950	\$11,803	\$10,865	\$11,028	\$13,164	\$148,106	7.7%
% change from PY actual	5.5%	-3.4%	1.5%	-28.8%	4.8%	-0.9%	16.4%	27.2%	29.5%	29.8%	14.8%	29.5%		
Communications	\$1,061	\$1,025	\$975	\$1,211	\$1,185	\$1,164	\$1,253	\$1,163	\$1,262	\$1,507	\$1,195	\$1,283	\$14,284	11.5%
% change from PY actual	-16.8%	-17.3%	-25.4%	18.2%	18.8%	18.8%	16.3%	17.5%	26.5%	58.8%	27.5%	24.1%		
Private Car & Pipelines	\$38	\$37	\$38	\$39	\$48	\$39	\$42	\$38	\$38	\$38	\$38	\$38	\$471	2.7%
% change from PY actual	-0.9%	0.9%	-0.2%	4.9%	27.2%	-0.6%	9.0%	-5.2%	-0.3%	-0.3%	0.9%	-2.3%		
Publishing	\$38	\$33	\$29	\$42	\$44	\$38	\$80	\$62	\$54	\$39	\$73	\$45	\$577	22.6%
% change from PY actual	-55.8%	18.8%	37.8%	29.2%	90.8%	76.5%	-24.5%	36.0%	126.5%	48.1%	196.1%	39.0%		
Printing	\$176	\$160	\$197	\$243	\$298	\$238	\$267	\$235	\$248	\$250	\$233	\$225	\$2,770	8.4%
% change from PY actual	-32.2%	-28.2%	1.6%	11.9%	9.4%	12.8%	29.0%	29.1%	25.9%	21.9%	10.5%	27.5%		
Restaurants & Bars	\$37,273	\$34,574	\$35,612	\$36,759	\$38,716	\$37,172	\$40,942	\$38,012	\$40,618	\$46,150	\$42,557	\$40,598	\$468,983	3.1%
% change from PY actual	2.9%	5.9%	6.9%	1.1%	4.9%	-1.5%	3.6%	2.3%	3.0%	2.1%	6.0%	1.1%		
Amusements	\$3,674	\$3,095	\$3,233	\$3,208	\$3,635	\$3,826	\$4,112	\$3,137	\$3,468	\$6,755	\$4,455	\$3,708	\$46,305	-1.8%
% change from PY actual	-7.3%	-14.7%	3.9%	-5.5%	-7.3%	-13.1%	4.3%	-22.7%	-2.3%	35.5%	11.9%	-12.5%		
Rentals-Personal Property	\$13,359	\$12,697	\$13,031	\$17,943	\$12,882	\$15,775	\$13,355	\$12,251	\$12,172	\$14,603	\$13,695	\$12,857	\$164,620	0.9%
% change from PY actual	3.6%	-0.2%	-11.3%	73.1%	-3.1%	12.2%	-7.2%	-10.8%	-4.9%	-9.2%	-5.5%	-6.1%		
Contracting	\$24,030	\$21,544	\$21,360	\$23,307	\$23,935	\$19,852	\$25,785	\$22,194	\$22,676	\$24,741	\$24,446	\$26,220	\$280,088	5.7%
% change from PY actual	9.1%	-5.1%	-3.1%	-0.5%	-0.9%	-3.9%	4.4%	10.0%	15.5%	13.3%	10.4%	21.6%		
Retail	\$204,050	\$200,453	\$195,700	\$200,272	\$200,308	\$208,984	\$255,374	\$198,776	\$193,026	\$221,754	\$209,742	\$209,867	\$2,498,306	3.9%
% change from PY actual	6.2%	6.9%	7.0%	3.7%	3.1%	1.6%	2.1%	3.1%	5.1%	3.0%	3.2%	3.5%		
Severance - Mining	\$2,162	\$2,522	\$1,704	\$781	\$771	\$993	\$1,404	\$1,386	\$814	\$1,279	\$1,343	\$1,419	\$16,579	7.5%
% change from PY actual	53.9%	114.0%	63.5%	-12.5%	-52.8%	45.4%	-9.4%	58.9%	-27.9%	-14.2%	-19.8%	-24.3%		
Bed Tax - Hotel/Motel	\$9,563	\$8,584	\$8,313	\$11,478	\$14,148	\$13,377	\$12,123	\$14,642	\$18,379	\$20,978	\$16,237	\$13,274	\$161,096	4.6%
% change from PY actual	-7.5%	-2.4%	-6.0%	6.2%	-0.3%	2.5%	3.5%	7.7%	10.0%	8.9%	9.6%	12.6%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
State Total	\$308,180	\$300,579	\$296,497	\$305,972	\$309,789	\$311,076	\$365,914	\$305,104	\$304,838	\$349,283	\$325,344	\$323,008	\$3,805,586	4.0%
Cities Share (25%)	\$77,045	\$75,145	\$74,124	\$76,493	\$77,447	\$77,769	\$91,479	\$76,276	\$76,210	\$87,321	\$81,336	\$80,752	\$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	\$20,680	\$20,399	\$21,051	\$21,313	\$21,402	\$25,175	\$20,991	\$20,973	\$24,030	\$22,383	\$22,223	\$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)
3+9

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$42	\$31	\$31	\$49	\$7	16.0%	\$18	56.9%
Mining-Oil & Gas Production	235	267	267	213	(22)	-9.3%	(55)	-20.4%
Utilities	15,799	17,261	17,261	16,043	244	1.5%	(1,219)	-7.1%
Communications	1,308	1,154	1,154	975	(332)	-25.4%	(179)	-15.5%
Private Car & Pipelines	38	38	38	38	(0)	-0.2%	(0)	-0.2%
Publishing	21	36	36	29	8	37.8%	(7)	-18.8%
Printing	194	211	211	197	3	1.6%	(14)	-6.5%
Restaurants & Bars	33,301	34,134	34,134	35,612	2,311	6.9%	1,478	4.3%
Amusements	3,113	2,547	2,547	3,233	120	3.9%	686	26.9%
Rentals-Personal Property	14,697	11,480	11,480	13,031	(1,665)	-11.3%	1,551	13.5%
Contracting	22,039	22,669	22,669	21,360	(679)	-3.1%	(1,310)	-5.8%
Retail	182,898	193,170	193,170	195,700	12,801	7.0%	2,530	1.3%
Severance - Mining	1,042	1,053	1,053	1,704	662	63.5%	652	61.9%
Bed Tax - Hotel/Motel	8,847	9,005	9,005	8,313	(534)	-6.0%	(692)	-7.7%
DISTRIBUTION BASE TOTAL	\$283,574	\$293,058	\$293,058	\$296,497	\$12,923	4.6%	\$3,439	1.2%
Distribution to Cities (25% of distribution base)	\$70,893	\$73,264	\$73,264	\$74,124	\$3,231	4.6%	\$860	1.2%
Phoenix Share of Distribution (actual is 27.52%)	\$19,642	\$20,299	\$20,299	\$20,399	\$756	3.9%	\$99	0.5%

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

3+9

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Budgeted Annual Growth
Transportation & Towing	-40.0%	-1.1%	5.6%	---	---	---	---	---	---	---	---	---	18.7%
Mining-Oil & Gas Production	14.9%	11.6%	4.5%	---	---	---	---	---	---	---	---	---	2.7%
Utilities	5.5%	0.4%	0.8%	---	---	---	---	---	---	---	---	---	7.7%
Communications	-16.8%	-17.0%	-19.9%	---	---	---	---	---	---	---	---	---	11.5%
Private Car & Pipelines	-0.9%	0.0%	-0.1%	---	---	---	---	---	---	---	---	---	2.7%
Publishing	-55.8%	-37.4%	-25.7%	---	---	---	---	---	---	---	---	---	22.6%
Printing	-32.2%	-30.4%	-21.2%	---	---	---	---	---	---	---	---	---	8.4%
Restaurants & Bars	2.9%	4.3%	5.2%	---	---	---	---	---	---	---	---	---	3.1%
Amusements	-7.3%	-10.8%	-6.5%	---	---	---	---	---	---	---	---	---	-1.8%
Rentals-Personal Property	3.6%	1.7%	-3.0%	---	---	---	---	---	---	---	---	---	0.9%
Contracting	9.1%	1.9%	0.2%	---	---	---	---	---	---	---	---	---	5.7%
Retail	6.2%	6.5%	6.7%	---	---	---	---	---	---	---	---	---	2.9%
Severance - Mining	53.9%	81.3%	76.2%	---	---	---	---	---	---	---	---	---	7.5%
Bed Tax - Hotel/Motel	-7.5%	-5.2%	-5.4%	---	---	---	---	---	---	---	---	---	4.6%
Subtotal (State)	5.3%	5.0%	4.8%	---	---	---	---	---	---	---	---	---	3.3%
Cities Share (25%)	5.3%	5.0%	4.8%	---	---	---	---	---	---	---	---	---	
TOTAL (Phoenix Share)	4.5%	4.3%	4.1%	---	---	---	---	---	---	---	---	---	3.3%
													GASB (Y/E Adj) 56.9%
													TOTAL (Year End) <u>3.5%</u>

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

	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
Recreational (Non-Medical) MJ Retail Sales Taxes															
City Sales Tax Collection from Recreational MJ Retail Sales	504	533	378	-	-	-	-	-	-	-	-	-	1,416	1,373	5,944
State-Shared Sales Tax Collection from MJ Retail Sales	127	107	110	-	-	-	-	-	-	-	-	-	344	351	1,506
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-	12,277
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-	3,834
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	631	640	488	-	-	-	-	-	-	-	-	-	1,759	1,724	23,562

	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
Recreational MJ Sales Taxes Earmarked for Public Safety Pension ^{3/}															
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.2% of 2.3% tax rate)	263	278	197	-	-	-	-	-	-	-	-	-	739	716	3,101
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-	12,277
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	263	278	197	-	-	-	-	-	-	-	-	-	739	716	15,379

Notes:

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

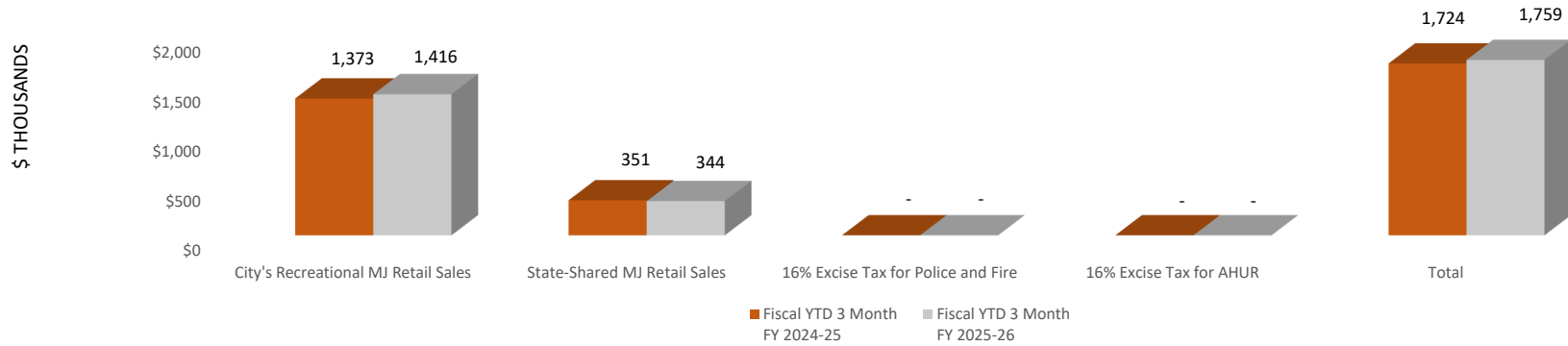
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

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

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

City of Phoenix
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report
Tax Revenue from July to September 2025 (June - August 2025 Activity)
(In Thousands)

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

