



City of Phoenix

To: Mayor and City Council

Date: January 13, 2026

From: Ed Zuercher
City Manager

Subject: GENERAL FUND REVENUE REPORT – 5 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$791.7 million in November were \$60.6 million or 8.3% higher than the 2024-25 collections of \$731.1 million. Growth in local taxes and state-shared revenues remains consistent with forecast expectations. However, the notable increase in Emergency Transportation Service in the non-tax category is primarily attributable to a lower prior-year base, affected by accounting adjustments and accruals. As such, the reported 14.7% 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 8.5%, 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 recent Joint Legislative Budget Committee Monthly Fiscal reports, the Consumer Confidence Index, published by the Conference Board, fell to 88.7 in November, a decline of 6.8 points from the revised October level. While concerns about tariffs and inflation persisted, consumers reported that their most pressing worries were about the current job market. The state also reported that contracting sales tax revenue continued to underperform, falling by (8.8) % year-over-year in November. Industry data from the Department of Revenue indicates this decline is primarily attributable to the residential construction sector in Arizona.

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 - October 2025 Business Activity)

In the first five months of 2025-26, the combined GF revenue from city and state-shared sales tax was \$430.9 million, reflecting growth of 7.2% compared to 2024-25.

City Sales Tax: YTD 2025-26 collections were \$326.6 million, representing 8.5% 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 November year-over-year (YOY) growth percentages in key categories of city sales tax include:

- retail: 20.2%
- contracting: 3.1%
- restaurants & bars: 20.5%
- hotel/motel: 12.7%
- telecommunications: -8.9%
- commercial property rentals: 24.7%

State-Shared Sales Tax: YTD 2025-26 collections were \$104.3 million, or 3.0% growth compared to 2024-25.

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

- retail: 4.7%
- contracting: -2.6%
- restaurants & bars: 4.2%
- hotel/motel: -4.4%
- communications: -12.4%

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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	5 Month Actuals 2024-25	5 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%	\$ 63,869	\$ 93,644	46.6%	\$ 222,719	\$ 9,136	4.3%
Sales Taxes ^{1/}	536,889	627,072	674,528	707,310	705,357	-0.3%	300,869	326,591	8.5%	819,157 ^{1/}	113,800	16.1%
Privilege License Fees	2,915	3,467	3,385	3,469	3,462	-0.2%	578	1,171	100%+	1,838	(1,624)	-46.9%
Other General Fund Excise Taxes	19,148	19,277	19,452	19,575	19,756	0.9%	7,929	8,210	3.5%	19,891	135	0.7%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 373,245	\$ 429,616	15.1%	\$ 1,063,605	\$ 121,447	12.9%
Non Taxes												
Licenses & Permits	2,694	3,022	3,019	2,882	2,823	-2.0%	1,111	951	-14.4%	2,937	114	4.0%
Cable Communications	9,424	8,982	7,979	7,058	6,296	-10.8%	1,566	1,747	11.5%	5,472	(824)	-13.1%
Fines & Forfeitures	9,211	8,109	7,954	8,800	8,921	1.4%	3,497	3,533	1.0%	8,525	(396)	-4.4%
Court Default Fee	1,288	880	885	892	1,027	15.1%	354	310	-12.4%	1,005	(22)	-2.1%
Parks & Libraries	3,790	5,576	6,713	8,824	10,507	19.1%	4,070	3,978	-2.3%	9,078	(1,429)	-13.6%
Planning	1,723	1,904	1,690	1,865	1,811	-2.9%	582	798	37.1%	1,836	25	1.4%
Police	12,637	13,841	13,843	17,277	18,199	5.3%	7,015	6,118	-12.8%	17,177	(1,022)	-5.6%
Street Transportation	5,881	4,526	5,375	12,375	6,137	-50.4%	3,567	4,328	21.3%	8,343	2,206	35.9%
Emergency Transportation	34,092	46,481	54,832	62,213	76,410	22.8%	19,729	32,286	63.6%	66,974	(9,436)	-12.3%
Hazardous Materials Inspection Fee	1,464	1,299	1,584	1,524	1,431	-6.1%	350	421	20.3%	1,500	69	4.8%
Other Service Charges	15,026	15,882	37,848	52,491	53,100	1.2%	24,187	22,300	-7.8%	44,229	(8,871)	-16.7%
All Others	19,464	21,292	22,177	23,370	24,396	4.4%	9,920	10,365	4.5%	24,230	(166)	-0.7%
Subtotal ^{2/}	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 75,949	\$ 87,135	14.7% ^{2/}	\$ 191,304	\$ (19,753)	-9.4%
State Shared Revenues												
Sales Tax	201,292	229,901	241,813	249,504	253,980	1.8%	101,197	104,254	3.0%	262,745	8,765	3.5%
Income Tax	240,237	213,294	308,183	435,754	351,016	-19.4%	146,257	135,887	-7.1%	328,334	(22,682)	-6.5%
Vehicle License Tax	79,768	78,695	80,593	83,823	87,754	4.7%	34,402	34,759	1.0%	90,871	3,117	3.6%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 281,857	\$ 274,901	-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%	\$ 731,052	\$ 791,652	8.3%	\$ 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%	\$ 731,052	\$ 791,652	8.3%	\$ 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 14.7% YOY increase in collections is primarily attributed to a low baseline in FY 2024-25, which resulted from timing issues, delayed payments, and accounting adjustments during the first five months.

Change from Prior Year

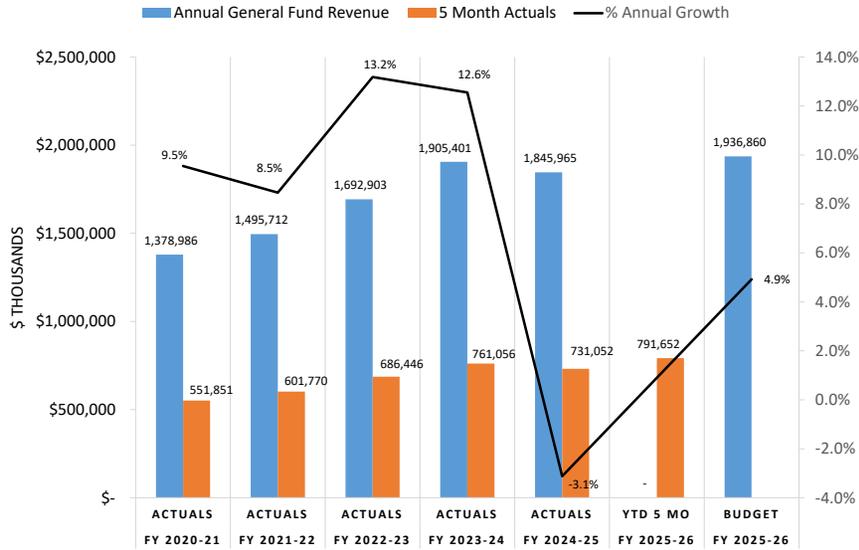
24-25 5 Month Actual Revenue:	\$ 731,052
25-26 5 Month Actual Revenue:	\$ 791,652
Dollars Over/Under Prior Year:	\$ 60,600
Percent Over/Under Prior Year:	8.3%

% Change from Prior Year and Budget

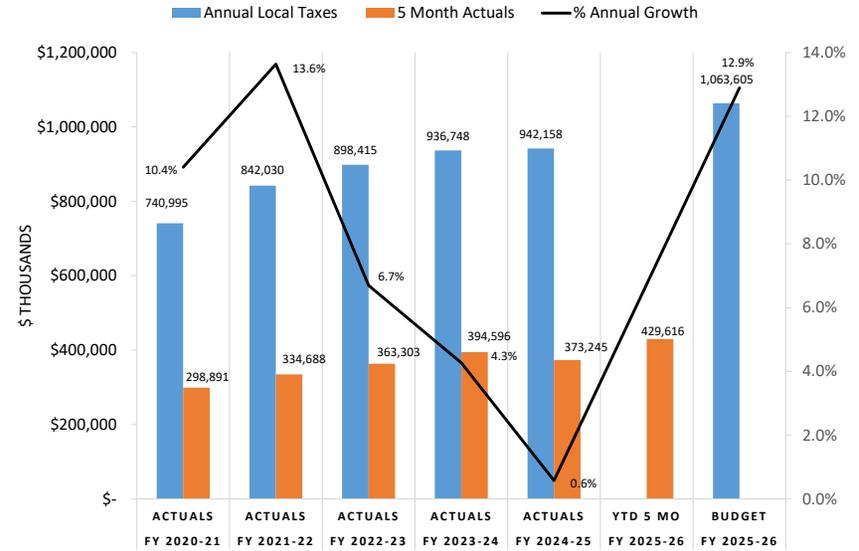
25-26 % Change from Prior Year Actual:	8.3%
25-26 Budget % Change from Prior Year Actual:	4.9%

General Fund Revenue

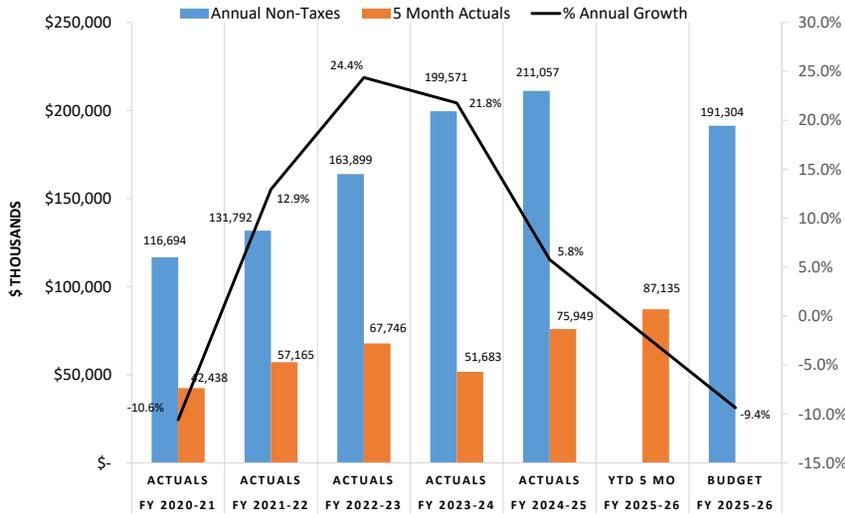
TOTAL GENERAL FUND REVENUE



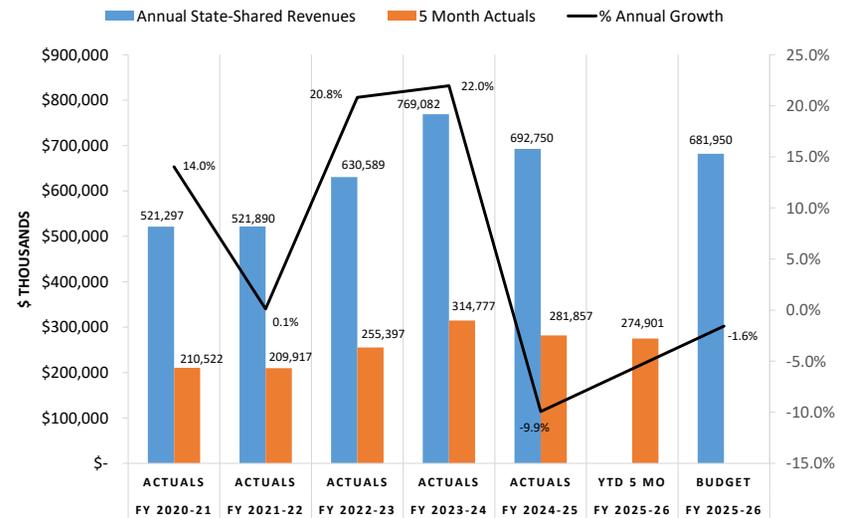
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at five months of \$791.7 million, reflecting a year-over-year (YOY) growth of 8.3%. 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 due to higher collections from primary property taxes and Emergency Transportation Service revenue, partially offset by lower state-shared 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 14.7% YOY increase in collections is primarily attributed to a low baseline in FY 2024–25, which resulted from timing issues, delayed payments, and accounting adjustments during the first five months.
- 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. The YOY state-shared sales tax increased by 3.0%. State-shared income tax is trending lower than last year (-7.1%) and is based on collections received by the state from two years prior, reflecting the income tax cut, and aligns with the estimate. The YOY state-shared vehicle license tax grew by 1.0% in November 2025.

GENERAL FUND SALES TAX BY MONTH
(In Thousands)
(5+7)

	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 ^{2/}	60,479	68,652	59,690	-1.3%	59,690	-1.3%	0	NA
November	58,034	66,196	69,493	19.7%	69,493	19.7%	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	\$326,591	NA	\$326,591	-53.8%	\$0	NA
Year End Adjustments	(2,189)	11,890	0	NA	0	NA	0	NA
TOTAL:	\$705,357	\$819,157	\$326,591	NA	\$326,591	-53.7%	\$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.

^{2/} The high collection levels in July and August were due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Funds. The lower growth rate in September and the negative growth in October reflect the resolution of those discrepancies.

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

Actual vs. Budget

YTD Actual Revenue:	\$326,591
YTD Budget:	327,607
Dollars Over/Under:	(\$1,016)
Percent Over/Under:	-0.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$326,591
YTD Prior Year Actual:	300,869
Dollars Over/Under:	\$25,722
Percent Over/Under:	8.5%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	963	848	982	763	678	833	1,380	1,077	982	10,656	10,656	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	52.1%	29.2%	35.5%	35.6%	36.4%	33.0%	33.0%	23.4%		
Commercial Property Rental	5,597	6,473	6,206	6,513	6,407	5,617	6,196	5,601	5,419	6,732	5,897	6,270	72,928	72,928	15.0%
(% change from prior year)	10.0%	36.6%	28.5%	27.8%	21.6%	13.3%	4.9%	10.3%	4.1%	6.5%	4.1%	19.3%	15.0%		
Construction Contracting	3,230	3,109	3,371	3,938	3,703	4,084	5,076	3,940	4,414	4,388	4,600	4,577	48,430	48,430	26.5%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	63.2%	26.1%	40.3%	46.6%	51.9%	36.1%	62.5%	26.7%		
Hotel/Motel Lodging	894	956	945	1,252	1,949	1,922	1,574	2,100	2,881	3,087	2,252	1,754	21,566	21,566	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	35.5%	36.3%	44.1%	43.5%	37.1%	41.0%	41.9%	31.2%		
Job Printing	46	60	81	81	84	123	128	111	129	120	109	102	1,174	1,174	35.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	70.9%	104.5%	78.8%	127.1%	97.8%	90.7%	98.1%	35.1%		
Other Utilities ^{1/}	15,331	16,100	5,966	2,578	10,886	7,872	3,984	9,417	7,658	7,400	7,726	8,482	103,400	103,400	2.4%
(% change from prior year)	48.1%	26.0%	-47.6%	-76.1%	20.0%	17.1%	-12.2%	9.5%	21.9%	23.1%	15.3%	9.0%	2.4%		
Penalty & Interest	424	416	329	308	285	333	320	336	441	341	341	249	4,123	4,123	7.6%
(% change from prior year)	38.6%	35.2%	16.8%	3.5%	-9.6%	3.1%	4.5%	-1.6%	54.0%	-13.4%	-25.0%	15.0%	7.6%		
Publishing	6	6	5	5	4	3	44	12	13	3	23	8	132	132	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	79.9%	-9.3%	55.8%	437.7%	101.0%	383.6%	6.8%	39.3%		
Rentals of Personal Property	2,699	3,249	3,349	3,806	4,649	4,082	3,397	3,694	3,151	4,122	3,773	3,456	43,427	43,427	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	34.3%	3.9%	20.0%	10.9%	-5.2%	3.4%	4.0%	16.5%		
Residential Property Rental	25	31	195	51	62	(66)	(73)	(44)	(44)	(47)	(47)	(43)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-101.7%	-101.7%	-109.0%	-118.6%	-112.7%	-104.8%	-119.5%	-100.0%		
Restaurant and Bars	3,209	3,414	3,521	3,888	4,011	3,972	4,211	4,074	4,332	4,855	4,523	4,270	48,280	48,280	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	24.2%	26.2%	25.9%	26.1%	25.7%	27.3%	24.8%	23.7%		
Retail Sales	28,989	34,025	32,369	32,812	32,833	33,889	42,213	34,091	31,678	36,244	35,514	34,361	409,018	409,018	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	20.7%	23.8%	25.0%	27.1%	24.9%	24.8%	24.9%	22.7%		
Telecommunication and Cable TV	745	714	664	753	686	776	818	777	816	955	735	836	9,275	9,275	5.2%
(% change from prior year)	-11.1%	-12.7%	-20.4%	2.7%	-0.2%	12.2%	15.1%	15.3%	14.2%	25.1%	14.2%	17.8%	5.2%		
Transportation	2	1	1	1	1	0	1	0	0	1	0	2	10	10	14.4%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	-60.5%	16.4%	8.0%	-49.1%	18.4%	-46.3%	-60.3%	14.4%		
Use Tax	3,214	2,735	2,555	2,739	3,085	2,554	3,998	2,794	2,880	3,018	2,650	2,627	34,849	34,849	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	0.8%	10.3%	6.4%	12.2%	-2.4%	1.7%	28.5%	26.1%		
Total	65,231	71,758	60,419	59,690	69,493	66,144	72,649	67,582	64,604	72,597	69,172	67,928	807,267	807,267	14.1%
(% change from prior year) ^{2/}	5.0%	17.5%	2.1%	-1.3%	19.7%	14.1%	10.0%	20.2%	23.8%	20.2%	18.1%	22.7%	14.1%		

^{1/} The high collection levels in July and August were due to reporting discrepancies, which caused an overstatement in the General Fund and an understatement in the Public Safety Enhancement Funds. The lower growth rate in September and the negative growth in October reflect the resolution of those discrepancies.

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

GASB	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
November 2025

Category	2024-25 Actual	% Change			Actual/Actual		Actual/Budget	
		Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$720	\$999	\$999	\$848	\$128	17.8%	(\$151)	-15.1%
Commercial Property Rental	5,267	6,016	6,016	6,407	1,140	21.6%	391	6.5%
Construction Contracting	3,800	4,085	4,085	3,703	(97)	-2.6%	(382)	-9.4%
Hotel/Motel Lodging	1,577	1,824	1,824	1,949	372	23.6%	125	6.9%
Job Printing	118	138	138	84	(34)	-28.8%	(54)	-39.1%
Other Utilities	9,068	8,601	8,601	10,886	1,818	20.0%	2,285	26.6%
Penalty & Interest	315	305	305	285	(30)	-9.5%	(20)	-6.6%
Publishing	3	5	5	4	1	33.3%	(1)	-20.0%
Rentals of Personal Property	3,078	3,390	3,390	4,649	1,571	51.0%	1,259	37.1%
Residential Property Rentals	3,624	0	0	62	(3,562)	-98.3%	62	100.0%
Restaurants & Bars	3,244	4,157	4,157	4,011	767	23.6%	(146)	-3.5%
Retail Sales	27,179	33,145	33,145	32,833	5,654	20.8%	(312)	-0.9%
Telecommunication and Cable TV	687	761	761	686	(1)	-0.1%	(75)	-9.9%
Transportation	1	0	0	1	0	0.0%	1	100.0%
Use	(646)	2,770	2,770	3,085	3,731	577.6%	315	11.4%
TOTAL	\$58,035	\$66,196	\$66,196	\$69,493	\$11,458	19.7%	\$3,297	5.0%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2025-26 ACTUALS COMPARED TO 2024-25
(5+7)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget
Amusements	30.8%	-0.7%	1.5%	3.5%	6.3%	---	---	---	---	---	---	---	23.4%
Commercial Property Rental	10.0%	22.9%	24.7%	25.5%	24.7%	---	---	---	---	---	---	---	15.0%
Construction Contracting	-16.3%	-6.6%	-3.6%	4.7%	3.1%	---	---	---	---	---	---	---	26.5%
Hotel/Motel Lodging	-5.8%	3.4%	6.4%	8.1%	12.7%	---	---	---	---	---	---	---	31.2%
Job Printing	-54.5%	-44.2%	-26.7%	-18.0%	-20.9%	---	---	---	---	---	---	---	35.0%
Other Utilities	48.1%	35.9%	8.3%	-11.8%	-6.5%	---	---	---	---	---	---	---	2.4%
Penalty & Interest	38.6%	37.0%	30.6%	23.9%	16.9%	---	---	---	---	---	---	---	7.6%
Publishing	-25.0%	-9.1%	11.8%	14.6%	17.1%	---	---	---	---	---	---	---	39.3%
Rentals of Personal Property	-2.0%	10.2%	16.1%	22.9%	29.2%	---	---	---	---	---	---	---	16.5%
Residential Property Rentals	-99.4%	-99.3%	-97.7%	-98.0%	-98.0%	---	---	---	---	---	---	---	-100.0%
Restaurants & Bars	3.7%	14.2%	18.3%	19.6%	20.5%	---	---	---	---	---	---	---	23.7%
Retail Sales	5.5%	16.6%	19.5%	20.0%	20.2%	---	---	---	---	---	---	---	22.7%
Telecommunication and Cable TV	-11.2%	-11.9%	-14.7%	-10.8%	-8.9%	---	---	---	---	---	---	---	5.2%
Transportation	100.0%	100.0%	300.0%	150.0%	100.0%	---	---	---	---	---	---	---	14.4%
Use Tax	23.6%	19.6%	17.8%	22.3%	67.7%	---	---	---	---	---	---	---	26.1%
TOTAL	5.0%	11.2%	8.3%	5.9%	8.5%	---	14.1%						

CONVENTION CENTER SALES TAX BY MONTH
(In Thousands)
(5+7)

	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	7,562	14.9%	7,562	14.9%	0	NA
November	8,101	8,694	8,391	3.6%	8,391	3.6%	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	\$34,766	NA	\$34,766	-59.3%	\$0	NA
Year End Adjustment	(321)	1,498	0	NA	0	NA	0	NA
TOTAL:	\$85,052	\$103,475	\$34,766	NA	\$34,766	-59.1%	\$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:	\$34,766
YTD Budget:	37,545
Dollars Over/Under:	(\$2,779)
Percent Over/Under:	-7.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$34,766
YTD Prior Year Actual:	33,043
Dollars Over/Under:	\$1,723
Percent Over/Under:	5.2%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	222	192	254	480	176	202	271	201	143	2,645	2,645	0.0%	
(% change from prior year)	-2.2%	-24.9%	-13.8%	-33.6%	-51.4%	23.8%	14.2%	33.3%	42.2%	27.0%	21.8%	158.3%	0.0%			
Construction Contracting	2,307	2,221	2,408	2,813	2,645	2,917	3,626	2,814	3,153	3,134	3,285	3,270	34,593	34,593	26.7%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	63.2%	26.1%	40.3%	46.6%	51.9%	36.1%	62.5%	26.7%			
Hotel/Motel Lodging	1,443	1,279	1,258	1,687	2,626	2,595	2,125	2,835	3,890	4,168	3,041	2,366	29,313	29,313	9.2%	
(% change from prior year)	-6.5%	-6.0%	-7.7%	-7.4%	1.5%	11.8%	13.2%	18.8%	17.9%	13.7%	16.6%	16.9%	9.2%			
Job Printing	33	43	58	58	60	88	91	79	92	86	78	73	839	839	35.1%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	70.9%	104.5%	78.8%	127.1%	97.8%	90.7%	98.1%	35.1%			
Publishing	4	4	4	4	3	2	32	8	10	2	16	5	94	94	39.3%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	79.9%	-9.3%	55.8%	437.7%	101.0%	383.6%	6.8%	39.3%			
Restaurant and Bars	2,292	2,438	2,515	2,777	2,865	2,837	3,008	2,910	3,095	3,468	3,231	3,050	34,486	34,486	23.7%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	24.2%	26.2%	25.9%	26.1%	25.7%	27.3%	24.8%	23.7%			
Transportation	1	1	1	1	1	0	0	0	0	1	0	1	7	7	14.4%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	-60.5%	16.4%	8.0%	-49.1%	18.4%	-46.3%	-60.3%	14.4%			
Total	6,299	6,133	6,381	7,562	8,391	8,693	9,362	8,824	10,442	11,129	9,852	8,909	101,977	101,977	19.4%	
(% change from prior year)	-7.5%	8.6%	8.1%	15.0%	3.6%	30.7%	22.6%	28.2%	29.1%	27.3%	26.8%	35.3%	19.4%			
													GASB	1,498	1,498	566.7%
													Total	103,475	103,475	20.8%

SPORTS FACILITIES SALES TAX BY MONTH
(In Thousands)
(5+7)

	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	1,889	-6.8%	1,889	-6.8%	0	NA
November	2,770	2,833	2,770	0.0%	2,770	0.0%	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	\$9,586	NA	\$9,586	-67.9%	\$0	NA
Year End Adjustment	81	127	0	NA	0	NA	0	NA
TOTAL:	\$29,970	\$32,810	\$9,586	-68.0%	\$9,586	-68.0%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$9,586
YTD Budget:	10,557
Dollars Over/Under:	(\$971)
Percent Over/Under:	-9.2%

Actual vs. Prior Year

YTD Actual Revenue:	\$9,586
YTD Prior Year Actual:	9,976
Dollars Over/Under:	(\$390)
Percent Over/Under:	-3.9%

SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	844	1,313	1,297	1,062	1,418	1,945	2,084	1,520	1,184	14,656	14,656	9.2%	
(% change from prior year)	-6.5%	-6.0%	-7.7%	-7.4%	1.5%	11.8%	13.2%	18.8%	17.9%	13.7%	16.6%	16.9%	9.2%			
Short-Term Motor Vehicle Rental	1,154	819	964	1,045	1,457	1,623	1,441	1,463	1,819	2,629	2,005	1,608	18,027	18,027	9.5%	
(% change from prior year)	0.1%	-12.9%	1.2%	-6.4%	-1.3%	14.4%	11.8%	16.6%	22.4%	11.6%	18.0%	21.9%	9.5%			
Total	1,876	1,458	1,593	1,889	2,770	2,920	2,503	2,881	3,764	4,713	3,526	2,790	32,683	32,683	9.3%	
(% change from prior year)	-2.5%	-10.0%	-2.5%	-6.8%	-0.0%	13.2%	12.4%	17.7%	20.0%	12.5%	17.4%	19.7%	9.3%			
													GASB	127	127	56.8%
													Total	32,810	32,810	6.4%

JET FUEL SALES TAX BY MONTH
(In Thousands)
(5+7)

	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	48	6.7%	48	6.7%	0	NA
November	54	53	45	-16.7%	45	-16.7%	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	\$218	NA	\$218	-75.6%	\$0	NA
Year End Adjustment	1	2	0	NA	0	NA	0	NA
TOTAL:	\$895	\$886	\$218	NA	\$218	-75.6%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$218
YTD Budget:	246
Dollars Over/Under:	(\$28)
Percent Over/Under:	-11.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$218
YTD Prior Year Actual:	234
Dollars Over/Under:	(\$16)
Percent Over/Under:	-6.8%

JET FUEL SALES TAXES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	48	45	57	60	223	80	120	72	54	884	884	-1.1%	
(% change from prior year)	-27.5%	63.8%	-16.4%	6.5%	-16.6%	-4.9%	-10.7%	-4.2%	17.3%	20.9%	-5.3%	-4.2%	-1.1%			
Total	49	40	36	48	45	57	60	223	80	120	72	54	884	884	-1.1%	
(% change from prior year)	-27.5%	63.8%	-16.4%	6.5%	-16.6%	-4.9%	-10.7%	-4.2%	17.3%	20.9%	-5.3%	-4.2%	-1.1%			
													GASB	2	2	100.0%
													Total	886	886	-1.0%

TRANSPORTATION 2050 SALES TAX BY MONTH
(In Thousands)
(5+7)

	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	35,135	16.7%	35,135	16.7%	0	NA
November	30,079	35,482	35,891	19.3%	35,891	19.3%	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	\$167,574	NA	\$167,574	-54.4%	\$0	NA
Year End Adjustment	(2,321)	7,808	0	NA	0	NA	0	NA
TOTAL:	\$365,494	\$439,090	\$167,574	NA	\$167,574	-54.2%	\$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:	\$167,574
YTD Budget:	166,882
Dollars Over/Under:	\$692
Percent Over/Under:	0.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$167,574
YTD Prior Year Actual:	149,710
Dollars Over/Under:	\$17,864
Percent Over/Under:	11.9%

TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	78	68	79	61	55	67	111	87	79	858	858	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	52.1%	29.2%	35.5%	35.6%	36.4%	33.0%	33.0%	23.4%		
Commercial Property Rental	415	486	468	492	484	425	468	423	410	509	446	473	5,499	5,499	16.5%
(% change from prior year)	9.0%	37.6%	30.2%	29.5%	23.5%	15.0%	6.5%	12.4%	5.7%	8.1%	5.8%	21.3%	16.5%		
Construction Contracting	446	429	465	543	511	564	701	544	609	606	635	627	6,680	6,680	26.6%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	63.2%	26.1%	40.3%	46.6%	51.9%	36.1%	62.5%	26.6%		
Hotel/Motel Lodging	72	77	76	101	157	155	127	169	232	248	181	141	1,736	1,736	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	35.5%	36.3%	44.1%	43.5%	37.1%	41.0%	41.9%	31.2%		
Job Printing	6	8	11	11	12	17	18	15	18	17	15	14	162	162	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	70.9%	104.5%	78.8%	127.1%	97.8%	90.7%	98.1%	35.1%		
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%	41.2%	38.7%	79.9%	-9.3%	55.8%	437.7%	101.0%	383.6%	6.8%	39.3%		
Rentals of Personal Property	217	262	270	306	374	329	273	297	254	332	304	278	3,496	3,496	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	34.3%	3.9%	20.0%	10.9%	-5.2%	3.4%	4.0%	16.5%		
Residential Property Rental	2	2	16	4	5	(5)	(6)	(4)	(4)	(4)	(4)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-101.7%	-101.7%	-109.0%	-118.5%	-112.6%	-104.8%	-119.4%	-100.0%		
Restaurant and Bars	443	471	486	537	553	548	581	562	598	670	624	590	6,663	6,663	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	24.3%	26.2%	25.9%	26.1%	25.7%	27.3%	24.8%	23.7%		
Retail Sales	2,245	2,653	2,507	2,566	2,559	2,638	3,286	2,654	2,466	2,821	2,764	2,674	31,833	31,833	23.1%
(% change from prior year)	5.1%	28.8%	25.2%	22.5%	21.1%	21.7%	24.6%	25.2%	27.4%	25.2%	25.3%	25.6%	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%	9.6%	127.3%	-60.5%	16.4%	8.0%	-49.1%	18.4%	-46.3%	-60.3%	14.4%		
Use Tax	221	202	191	210	229	189	296	207	213	223	196	194	2,571	2,571	26.0%
(% change from prior year)	11.8%	17.9%	15.7%	42.8%	-441.0%	0.5%	6.7%	5.6%	12.0%	-5.3%	3.6%	29.5%	26.0%		
Total	4,134	4,629	4,559	4,849	4,953	4,938	5,811	4,924	4,865	5,534	5,251	5,070	59,517	59,517	17.2%
(% change from prior year)	-5.2%	15.7%	14.2%	16.7%	19.3%	16.5%	13.0%	23.7%	25.7%	21.8%	20.8%	27.3%	17.3%		

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

PARKS & PRESERVES SALES TAX BY MONTH
(In Thousands)
(5+7)

	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	5,108	16.3%	5,108	16.3%	0	NA
November	4,390	5,178	5,235	19.2%	5,235	19.2%	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	\$24,493	NA	\$24,493	-54.4%	\$0	NA
Year End Adjustment	(333)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$24,493	NA	\$24,493	-54.1%	\$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:	\$24,493
YTD Budget:	24,382
Dollars Over/Under:	\$111
Percent Over/Under:	0.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$24,493
YTD Prior Year Actual:	21,857
Dollars Over/Under:	\$2,636
Percent Over/Under:	12.1%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	48	42	49	38	34	42	69	54	49	533	533	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	52.1%	29.2%	35.5%	35.6%	36.4%	33.0%	33.0%	23.4%		
Commercial Property Rental	259	302	291	305	301	264	291	263	254	316	277	293	3,416	3,416	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	15.0%	6.5%	12.3%	5.7%	8.1%	5.7%	21.2%	16.5%		
Construction Contracting	277	266	289	338	317	350	435	338	378	376	394	393	4,151	4,151	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	63.2%	26.1%	40.3%	46.6%	51.9%	36.1%	62.5%	26.7%		
Hotel/Motel Lodging	45	48	47	63	97	96	79	105	144	154	113	87	1,078	1,078	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	35.5%	36.3%	44.1%	43.5%	37.1%	41.0%	41.9%	31.2%		
Job Printing	4	5	7	7	7	11	11	9	11	10	9	10	101	101	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	70.9%	104.5%	78.8%	127.1%	97.8%	90.7%	98.1%	35.1%		
Publishing	1	1	0	0	0	0	4	1	1	0	2	1	11	11	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	79.9%	-9.3%	55.8%	437.7%	101.0%	383.6%	6.8%	39.3%		
Rentals of Personal Property	135	162	167	190	232	204	170	185	158	206	189	173	2,171	2,171	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	34.3%	3.9%	20.0%	10.9%	-5.2%	3.4%	4.0%	16.5%		
Residential Property Rental	1	2	10	3	3	(3)	(4)	(2)	(2)	(2)	(2)	(4)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-101.7%	-101.7%	-109.0%	-118.6%	-112.7%	-104.8%	-119.5%	-100.0%		
Restaurant and Bars	275	293	302	333	344	340	361	349	371	416	388	366	4,138	4,138	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	24.2%	26.2%	25.9%	26.1%	25.7%	27.3%	24.8%	23.7%		
Retail Sales	1,449	1,701	1,618	1,641	1,642	1,694	2,111	1,704	1,584	1,812	1,776	1,718	20,450	20,450	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	20.7%	23.8%	25.0%	27.1%	24.9%	24.8%	24.9%	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%	9.6%	127.3%	-60.5%	16.4%	8.0%	-49.1%	18.4%	-46.3%	-60.3%	14.4%		
Use Tax	161	137	128	137	154	128	200	140	144	151	132	130	1,742	1,742	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	0.8%	10.3%	6.4%	12.2%	-2.4%	1.7%	28.5%	26.1%		
Total	2,647	2,940	2,903	3,065	3,141	3,133	3,695	3,126	3,085	3,509	3,331	3,217	37,792	37,792	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	16.1%	13.1%	23.6%	25.5%	21.8%	20.4%	26.9%	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
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	32	28	33	25	23	28	46	36	32	355	355	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	52.1%	29.2%	35.5%	35.6%	36.4%	33.0%	33.0%	23.4%		
Commercial Property Rental	172	201	194	204	201	176	194	175	170	211	185	194	2,277	2,277	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	15.0%	6.5%	12.3%	5.7%	8.1%	5.7%	21.2%	16.5%		
Construction Contracting	185	178	193	225	212	233	290	225	252	251	263	261	2,768	2,768	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	63.2%	26.1%	40.3%	46.6%	51.9%	36.1%	62.5%	26.7%		
Hotel/Motel Lodging	30	32	32	42	65	64	52	70	96	103	75	58	719	719	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	35.5%	36.3%	44.1%	43.5%	37.1%	41.0%	41.9%	31.2%		
Job Printing	3	3	5	5	5	7	7	6	7	7	6	6	67	67	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	70.9%	104.5%	78.8%	127.1%	97.8%	90.7%	98.1%	35.1%		
Publishing	0	0	0	0	0	0	3	1	1	0	1	2	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	79.9%	-9.3%	55.8%	437.7%	101.0%	383.6%	6.8%	39.3%		
Rentals of Personal Property	90	108	112	127	155	136	113	123	105	137	126	116	1,448	1,448	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	34.3%	3.9%	20.0%	10.9%	-5.2%	3.4%	4.0%	16.5%		
Residential Property Rental	1	1	6	2	2	(2)	(2)	(1)	(1)	(2)	(2)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-101.7%	-101.7%	-109.0%	-118.6%	-112.7%	-104.8%	-119.5%	-100.0%		
Restaurant and Bars	183	195	201	222	229	227	241	233	248	277	258	245	2,759	2,759	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	24.2%	26.2%	25.9%	26.1%	25.7%	27.3%	24.8%	23.7%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,130	1,407	1,136	1,056	1,208	1,184	1,146	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	20.7%	23.8%	25.0%	27.1%	24.9%	24.8%	24.9%	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%	9.6%	127.3%	-60.5%	16.4%	8.0%	-49.1%	18.4%	-46.3%	-60.3%	14.4%		
Use Tax	107	91	85	91	103	85	133	93	96	101	88	89	1,162	1,162	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.8%	0.8%	10.3%	6.4%	12.2%	-2.4%	1.7%	28.5%	26.1%		
Total	1,765	1,960	1,935	2,043	2,094	2,089	2,464	2,084	2,057	2,340	2,221	2,146	25,198	25,198	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	16.1%	13.1%	23.6%	25.5%	21.8%	20.4%	26.9%	17.2%		

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

NEIGHBORHOOD PROTECTION SALES TAX BY MONTH
(In Thousands)
(5+7)

	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	5,108	16.3%	5,108	16.3%	0	NA
November	4,392	5,178	5,236	19.2%	5,236	19.2%	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	\$24,494	NA	\$24,494	-54.4%	\$0	NA
Year End Adjustment	(336)	1,013	0	NA	0	NA	0	NA
TOTAL:	\$53,418	\$64,003	\$24,494	NA	\$24,494	-54.1%	\$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:	\$24,494
YTD Budget:	24,382
Dollars Over/Under:	\$112
Percent Over/Under:	0.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$24,494
YTD Prior Year Actual:	21,858
Dollars Over/Under:	\$2,636
Percent Over/Under:	12.1%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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%	8.5%	17.9%	52.1%	29.2%	35.5%	35.6%	36.4%	33.0%	33.0%	23.4%		
Commercial Property Rental	22	25	24	25	25	22	24	22	21	26	23	26	285	285	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	15.0%	6.5%	12.3%	5.7%	8.1%	5.7%	21.2%	16.5%		
Construction Contracting	23	22	24	28	26	29	36	28	32	31	33	34	346	346	26.5%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	63.2%	26.1%	40.3%	46.6%	51.9%	36.1%	62.5%	26.7%		
Hotel/Motel Lodging	4	4	4	5	8	8	7	9	12	13	9	7	90	90	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	35.5%	36.3%	44.1%	43.5%	37.1%	41.0%	41.9%	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%	11.2%	-29.0%	70.9%	104.5%	78.8%	127.1%	97.8%	90.7%	98.1%	35.1%		
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%	41.2%	38.7%	79.9%	-9.3%	55.8%	437.7%	101.0%	383.6%	6.8%	39.3%		
Rentals of Personal Property	11	14	14	16	19	17	14	15	13	17	16	15	181	181	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	34.3%	3.9%	20.0%	10.9%	-5.2%	3.4%	4.0%	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%	-98.6%	-98.3%	-101.7%	-101.7%	-109.0%	-118.6%	-112.7%	-104.8%	-119.5%	-100.0%		
Restaurant and Bars	23	24	25	28	29	28	30	29	31	35	32	31	345	345	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	24.2%	26.2%	25.9%	26.1%	25.7%	27.3%	24.8%	23.7%		
Retail Sales	121	142	135	137	137	141	176	142	132	151	148	143	1,705	1,705	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	20.7%	23.8%	25.0%	27.1%	24.9%	24.8%	24.9%	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%	9.6%	127.3%	-60.5%	16.4%	8.0%	-49.1%	18.4%	-46.3%	-60.3%	14.4%		
Use Tax	13	11	11	11	13	11	17	12	12	13	11	10	145	145	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.7%	0.8%	10.3%	6.4%	12.2%	-2.4%	1.7%	28.5%	26.1%		
Total	221	245	242	256	262	261	308	261	257	293	278	267	3,151	3,151	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	16.1%	13.1%	23.6%	25.5%	21.8%	20.4%	26.9%	17.2%		
											GASB		51	51	98.1%
											Total		3,202	3,202	19.9%

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	20	18	20	16	14	17	29	22	21	222	222	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	52.1%	29.2%	35.5%	35.6%	36.4%	33.0%	33.0%	23.4%		
Commercial Property Rental	108	126	121	127	125	110	121	110	106	132	115	122	1,423	1,423	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	15.0%	6.5%	12.3%	5.7%	8.1%	5.7%	21.2%	16.5%		
Construction Contracting	115	111	120	141	132	146	181	141	158	157	164	163	1,729	1,729	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	63.2%	26.1%	40.3%	46.6%	51.9%	36.1%	62.5%	26.7%		
Hotel/Motel Lodging	19	20	20	26	41	40	33	44	60	64	47	35	449	449	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	35.5%	36.3%	44.1%	43.5%	37.1%	41.0%	41.9%	31.2%		
Job Printing	2	2	3	3	3	4	5	4	5	4	4	3	42	42	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	70.9%	104.5%	78.8%	127.1%	97.8%	90.7%	98.1%	35.1%		
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%	41.2%	38.7%	79.9%	-9.3%	55.8%	437.7%	101.0%	383.6%	6.8%	39.3%		
Rentals of Personal Property	56	68	70	79	97	85	71	77	66	86	79	71	905	905	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	34.3%	3.9%	20.0%	10.9%	-5.2%	3.4%	4.0%	16.5%		
Residential Property Rental	1	1	4	1	1	(1)	(2)	(1)	(1)	(1)	(1)	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-101.7%	-101.7%	-109.0%	-118.6%	-112.7%	-104.8%	-119.5%	-100.0%		
Restaurant and Bars	115	122	126	139	143	142	150	145	155	173	162	152	1,724	1,724	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	24.2%	26.2%	25.9%	26.1%	25.7%	27.3%	24.8%	23.7%		
Retail Sales	604	709	674	683	684	706	879	710	660	755	740	716	8,520	8,520	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	20.7%	23.8%	25.0%	27.1%	24.9%	24.8%	24.9%	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%	9.6%	127.3%	-60.5%	16.4%	8.0%	-49.1%	18.4%	-46.3%	-60.3%	14.4%		
Use Tax	67	57	53	57	64	53	83	58	60	63	55	56	726	726	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	0.8%	10.3%	6.4%	12.2%	-2.4%	1.7%	28.5%	26.1%		
Total	1,103	1,225	1,209	1,277	1,309	1,305	1,539	1,302	1,285	1,462	1,388	1,341	15,745	15,745	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	16.1%	13.1%	23.6%	25.5%	21.8%	20.4%	26.9%	17.2%		

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

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	56	49	57	45	40	49	80	63	58	622	622	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	52.1%	29.2%	35.5%	35.6%	36.4%	33.0%	33.0%	23.4%		
Commercial Property Rental	302	352	339	356	351	308	339	307	297	369	323	342	3,985	3,985	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	15.0%	6.5%	12.3%	5.7%	8.1%	5.7%	21.2%	16.5%		
Construction Contracting	323	311	337	394	370	408	508	394	441	439	460	458	4,843	4,843	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	63.2%	26.1%	40.3%	46.6%	51.9%	36.1%	62.5%	26.7%		
Hotel/Motel Lodging	52	56	55	73	114	112	92	122	168	180	131	103	1,258	1,258	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	35.5%	36.3%	44.1%	43.5%	37.1%	41.0%	41.9%	31.2%		
Job Printing	5	6	8	8	8	12	13	11	13	12	11	10	117	117	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	70.9%	104.5%	78.8%	127.1%	97.8%	90.7%	98.1%	35.1%		
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%	41.2%	38.7%	79.9%	-9.3%	55.8%	437.7%	101.0%	383.6%	6.8%	39.3%		
Rentals of Personal Property	157	190	195	2,222	271	238	198	215	184	240	220	203	2,533	2,533	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	34.3%	3.9%	20.0%	10.9%	-5.2%	3.4%	4.0%	16.5%		
Residential Property Rental	1	2	11	3	4	(4)	(4)	(3)	(3)	(3)	(3)	(1)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-101.7%	-101.7%	-109.0%	-118.6%	-112.7%	-104.8%	-119.5%	-100.0%		
Restaurant and Bars	321	341	352	389	401	397	421	407	433	485	452	429	4,828	4,828	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	24.2%	26.2%	25.9%	26.1%	25.7%	27.3%	24.8%	23.7%		
Retail Sales	1,691	1,985	1,888	1,914	1,915	1,977	2,462	1,989	1,848	2,114	2,072	2,005	23,860	23,860	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	20.7%	23.8%	25.0%	27.1%	24.9%	24.8%	24.9%	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%	9.6%	127.3%	-60.5%	16.4%	8.0%	-49.1%	18.4%	-46.3%	-60.3%	14.4%		
Use Tax	187	160	149	160	180	149	233	163	168	176	155	153	2,033	2,033	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	0.8%	10.3%	6.4%	12.2%	-2.4%	1.7%	28.5%	26.1%		
Total	3,088	3,430	3,387	3,576	3,665	3,655	4,311	3,647	3,600	4,094	3,886	3,755	44,094	44,094	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	16.1%	13.1%	23.6%	25.5%	21.8%	20.4%	26.9%	17.2%		

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

CAPITAL CONSTRUCTION SALES TAX BY MONTH
(In Thousands)
(5+7)

	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	558	2.8%	558	2.8%	0	NA
November	509	564	508	-0.2%	508	-0.2%	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	\$2,639	NA	\$2,639	-59.6%	\$0	NA
Year End Adjustment	(105)	50	0	NA	0	NA	0	NA
TOTAL:	\$6,427	\$6,920	\$2,639	NA	\$2,639	-58.9%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$2,639
YTD Budget:	2,851
Dollars Over/Under:	(\$212)
Percent Over/Under:	-7.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$2,639
YTD Prior Year Actual:	2,897
Dollars Over/Under:	(\$258)
Percent Over/Under:	-8.9%

PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH
(In Thousands)
(5+7)

	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)	-213.9%	\$0	NA
August ^{1/}	3,849	2,373	(716)	-118.6%	(716)	-118.6%	0	NA
September ^{1/}	3,923	2,435	5,276	34.5%	5,276	34.5%	0	NA
October ^{1/}	3,907	3,819	13,659	249.6%	13,659	249.6%	0	NA
November	3,369	3,113	3,171	-5.9%	3,171	-5.9%	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	\$17,869	NA	\$17,869	-48.8%	\$0	NA
Year End Adjustment	313	42	0	NA	0	NA	0	NA
TOTAL:	\$35,216	\$35,310	\$17,869	NA	\$17,869	-49.3%	\$0	NA

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

Actual vs. Budget

YTD Actual Revenue:	\$17,869
YTD Budget:	14,961
Dollars Over/Under:	\$2,908
Percent Over/Under:	19.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$17,869
YTD Prior Year Actual:	18,140
Dollars Over/Under:	(\$271)
Percent Over/Under:	-1.5%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Act/Est)	Budget	from PY						
															Actuals
Other Utilities ^{1/}	(1,338)	(272)	2,005	5,190	1,205	820	1,505	850	897	770	865	905	13,402	13,402	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	-10.6%	88.0%	-13.5%	-3.8%	-6.0%	-7.9%	-7.5%	1.0%		
Total	(1,338)	(272)	2,005	5,190	1,205	820	1,505	850	897	770	865	905	13,402	13,402	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	-10.6%	88.0%	-13.5%	-3.8%	-6.0%	-7.9%	-7.5%	1.0%		

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

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

PUBLIC SAFETY ENHANCEMENT - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Est)	(Act/Est)	Budget	from PY						
															Actuals
Other Utilities ^{1/}	(2,183)	(444)	3,271	8,468	1,966	1,338	2,455	1,387	1,463	1,256	1,411	1,478	21,866	21,866	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	-10.6%	88.0%	-13.5%	-3.8%	-6.0%	-7.9%	-7.5%	1.0%		
Total	(2,183)	(444)	3,271	8,468	1,966	1,338	2,455	1,387	1,463	1,256	1,411	1,478	21,866	21,866	1.0%
(% change from prior year)	-213.9%	-118.6%	34.5%	249.6%	-5.9%	-10.6%	88.0%	-13.5%	-3.8%	-6.0%	-7.9%	-7.5%	1.0%		

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

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

2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH
(In Thousands)
(5+7)

	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	10,216	16.3%	10,216	16.3%	0	NA
November	8,781	10,357	10,470	19.2%	10,470	19.2%	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	\$48,985	NA	\$48,985	-54.4%	\$0	NA
Year End Adjustment	(669)	2,026	0	NA	0	NA	0	NA
TOTAL:	\$106,834	\$128,006	\$48,985	NA	\$48,985	-54.1%	\$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:	\$48,985
YTD Budget:	48,762
Dollars Over/Under:	\$223
Percent Over/Under:	0.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$48,985
YTD Prior Year Actual:	43,714
Dollars Over/Under:	\$5,271
Percent Over/Under:	12.1%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	32	28	33	25	23	28	46	36	32	355	355	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	52.1%	29.2%	35.5%	35.6%	36.4%	33.0%	33.0%	23.4%		
Commercial Property Rental	172	201	194	204	201	176	194	175	170	211	185	194	2,277	2,277	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	15.0%	6.5%	12.3%	5.7%	8.1%	5.7%	21.2%	16.5%		
Construction Contracting	185	178	193	225	212	233	290	225	252	251	263	261	2,768	2,768	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	63.2%	26.1%	40.3%	46.6%	51.9%	36.1%	62.5%	26.7%		
Hotel/Motel Lodging	30	32	32	42	65	64	52	70	96	103	75	58	719	719	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	35.5%	36.3%	44.1%	43.5%	37.1%	41.0%	41.9%	31.2%		
Job Printing	3	3	5	5	5	7	7	6	7	7	6	6	67	67	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	70.9%	104.5%	78.8%	127.1%	97.8%	90.7%	98.1%	35.1%		
Publishing	0	0	0	0	0	0	3	1	1	0	1	2	8	8	39.3%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	79.9%	-9.3%	55.8%	437.7%	101.0%	383.6%	6.8%	39.3%		
Rentals of Personal Property	90	108	112	127	155	136	113	123	105	137	126	116	1,448	1,448	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	34.3%	3.9%	20.0%	10.9%	-5.2%	3.4%	4.0%	16.5%		
Residential Property Rental	1	1	6	2	2	(2)	(2)	(1)	(1)	(2)	(2)	(2)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-101.7%	-101.7%	-109.0%	-118.6%	-112.7%	-104.8%	-119.5%	-100.0%		
Restaurant and Bars	183	195	201	222	229	227	241	233	248	277	258	245	2,759	2,759	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	24.2%	26.2%	25.9%	26.1%	25.7%	27.3%	24.8%	23.7%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,130	1,407	1,136	1,056	1,208	1,184	1,146	13,635	13,635	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	20.7%	23.8%	25.0%	27.1%	24.9%	24.8%	24.9%	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%	9.6%	127.3%	-60.5%	16.4%	8.0%	-49.1%	18.4%	-46.3%	-60.3%	14.4%		
Use Tax	107	91	85	91	103	85	133	93	96	101	88	89	1,162	1,162	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.8%	0.8%	10.3%	6.4%	12.2%	-2.4%	1.7%	28.5%	26.1%		
Total	1,765	1,960	1,935	2,043	2,094	2,089	2,464	2,084	2,057	2,340	2,221	2,146	25,198	25,198	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	16.1%	13.1%	23.6%	25.5%	21.8%	20.4%	26.9%	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
(5+7)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	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	128	113	131	102	90	111	184	144	131	1,421	1,421	23.4%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	52.1%	29.2%	35.5%	35.6%	36.4%	33.0%	33.0%	23.4%		
Commercial Property Rental	690	805	775	814	802	703	775	701	678	843	738	785	9,109	9,109	16.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	15.0%	6.5%	12.3%	5.7%	8.1%	5.7%	21.2%	16.5%		
Construction Contracting	738	711	771	900	846	933	1,160	901	1,009	1,003	1,051	1,047	11,070	11,070	26.7%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	63.2%	26.1%	40.3%	46.6%	51.9%	36.1%	62.5%	26.7%		
Hotel/Motel Lodging	119	128	126	167	260	256	210	280	384	412	300	233	2,875	2,875	31.2%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	35.5%	36.3%	44.1%	43.5%	37.1%	41.0%	41.9%	31.2%		
Job Printing	10	14	18	18	19	28	29	25	30	28	25	24	268	268	35.1%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	70.9%	104.5%	78.8%	127.1%	97.8%	90.7%	98.1%	35.1%		
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%	41.2%	38.7%	79.9%	-9.3%	55.8%	437.7%	101.0%	383.6%	6.8%	39.3%		
Rentals of Personal Property	360	433	446	507	620	544	453	493	420	550	503	461	5,790	5,790	16.5%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	34.3%	3.9%	20.0%	10.9%	-5.2%	3.4%	4.0%	16.5%		
Residential Property Rental	3	4	26	7	8	(9)	(10)	(6)	(6)	(6)	(6)	(5)	0	0	-100.0%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-101.7%	-101.7%	-109.0%	-118.6%	-112.7%	-104.8%	-119.5%	-100.0%		
Restaurant and Bars	734	780	805	889	917	908	962	931	990	1,110	1,034	975	11,035	11,035	23.7%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	24.2%	26.2%	25.9%	26.1%	25.7%	27.3%	24.8%	23.7%		
Retail Sales	3,865	4,537	4,316	4,375	4,378	4,518	5,628	4,545	4,224	4,832	4,735	4,582	54,535	54,535	22.7%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	20.7%	23.8%	25.0%	27.1%	24.9%	24.8%	24.9%	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%	9.6%	127.3%	-60.5%	16.4%	8.0%	-49.1%	18.4%	-46.3%	-60.3%	14.4%		
Use Tax	428	365	341	365	411	341	533	373	384	402	353	350	4,646	4,646	26.1%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	0.8%	10.3%	6.4%	12.2%	-2.4%	1.7%	28.5%	26.1%		
Total	7,059	7,840	7,740	8,173	8,376	8,355	9,854	8,336	8,227	9,357	8,882	8,583	100,782	100,782	17.2%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	16.1%	13.1%	23.6%	25.5%	21.8%	20.4%	26.9%	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)
5+7

	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%	20,624	1.1%	-0.2%	20,624	1.1%	0	NA
November	20,983	21,200	1.0%	21,349	1.7%	0.7%	21,349	1.7%	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%	\$104,254	NA	NA	\$104,254	-58.9%	\$0	NA
Year end adjust. (GASB)	589	924	56.9%	0	NA	NA	0	NA	0	NA
TOTAL:	\$253,980	\$262,745	3.5%	\$104,254	NA	NA	\$104,254	-59.0%	\$0	NA

Actual vs. Budget

YTD Actual Revenue:	\$104,254
YTD Budget:	103,365
Dollars Over/(Under):	\$890
Percent Over/(Under):	0.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$104,254
YTD Prior Year Actual:	101,197
Dollars Over/(Under):	\$3,057
Percent Over/(Under):	3.0%

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

Category	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Est)	JAN (Est)	FEB (Est)	MAR (Est)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$26	\$39	\$49	\$43	\$208	\$12	\$21	\$12	\$15	\$26	\$15	\$15	\$482	18.7%
<i>% change from PY actual</i>	-40.0%	72.2%	16.0%	22.9%	234.2%	20.1%	-48.0%	-59.4%	-22.0%	-17.1%	-54.1%	-58.5%		
Mining-Oil & Gas Production	\$263	\$240	\$213	\$238	\$205	\$231	\$248	\$229	\$247	\$263	\$266	\$275	\$2,919	2.7%
<i>% change from PY actual</i>	14.9%	8.2%	-9.3%	-13.1%	-17.5%	4.4%	-2.9%	-4.4%	26.9%	15.6%	2.1%	17.6%		
Utilities	\$12,468	\$15,576	\$16,043	\$14,660	\$12,810	\$8,951	\$10,405	\$12,383	\$11,287	\$10,389	\$10,545	\$12,588	\$148,106	7.7%
<i>% change from PY actual</i>	5.5%	-3.4%	1.5%	0.1%	-0.8%	-5.2%	11.3%	21.7%	23.9%	24.1%	9.8%	23.9%		
Communications	\$1,061	\$1,025	\$975	\$1,043	\$1,013	\$1,209	\$1,301	\$1,208	\$1,310	\$1,565	\$1,241	\$1,333	\$14,284	11.5%
<i>% change from PY actual</i>	-16.8%	-17.3%	-25.4%	1.8%	1.5%	23.4%	20.8%	22.0%	31.3%	64.9%	32.4%	28.9%		
Private Car & Pipelines	\$38	\$37	\$38	\$38	\$37	\$40	\$44	\$40	\$40	\$40	\$40	\$40	\$471	2.7%
<i>% change from PY actual</i>	-0.9%	0.9%	-0.2%	3.1%	-2.2%	3.8%	13.7%	-1.0%	4.1%	4.0%	5.3%	2.0%		
Publishing	\$38	\$33	\$29	\$24	\$31	\$41	\$86	\$67	\$58	\$42	\$79	\$48	\$577	22.6%
<i>% change from PY actual</i>	-55.8%	18.8%	37.8%	-27.2%	34.1%	90.8%	-18.4%	47.0%	144.9%	60.1%	220.1%	50.3%		
Printing	\$176	\$160	\$197	\$215	\$230	\$252	\$282	\$248	\$262	\$264	\$247	\$237	\$2,770	8.4%
<i>% change from PY actual</i>	-32.2%	-28.2%	1.6%	-0.9%	-15.5%	19.5%	36.3%	36.3%	33.0%	28.7%	16.7%	34.7%		
Restaurants & Bars	\$37,273	\$34,574	\$35,612	\$36,972	\$38,423	\$37,183	\$40,953	\$38,023	\$40,629	\$46,163	\$42,569	\$40,609	\$468,983	3.1%
<i>% change from PY actual</i>	2.9%	5.9%	6.9%	1.7%	4.1%	-1.5%	3.6%	2.3%	3.0%	2.1%	6.0%	1.2%		
Amusements	\$3,674	\$3,095	\$3,233	\$3,703	\$3,967	\$3,718	\$3,997	\$3,049	\$3,371	\$6,565	\$4,329	\$3,603	\$46,305	-1.8%
<i>% change from PY actual</i>	-7.3%	-14.7%	3.9%	9.1%	1.2%	-15.6%	1.4%	-24.8%	-5.1%	31.6%	8.7%	-14.9%		
Rentals-Personal Property	\$13,359	\$12,697	\$13,031	\$14,172	\$16,049	\$15,876	\$13,440	\$12,329	\$12,250	\$14,696	\$13,783	\$12,939	\$164,620	0.9%
<i>% change from PY actual</i>	3.6%	-0.2%	-11.3%	36.7%	20.7%	12.9%	-6.6%	-10.2%	-4.3%	-8.6%	-4.9%	-5.5%		
Contracting	\$24,030	\$21,544	\$21,360	\$22,475	\$22,025	\$20,180	\$26,211	\$22,561	\$23,051	\$25,150	\$24,850	\$26,653	\$280,088	5.7%
<i>% change from PY actual</i>	9.1%	-5.1%	-3.1%	-4.1%	-8.8%	-2.3%	6.1%	11.8%	17.4%	15.2%	12.2%	23.6%		
Retail	\$204,050	\$200,453	\$195,700	\$194,581	\$199,835	\$209,844	\$256,425	\$199,594	\$193,820	\$222,667	\$210,605	\$210,730	\$2,498,305	3.9%
<i>% change from PY actual</i>	6.2%	6.9%	7.0%	0.8%	2.9%	2.1%	2.5%	3.6%	5.6%	3.4%	3.6%	3.9%		
Severance - Mining	\$2,162	\$2,522	\$1,704	\$1,417	\$1,478	\$838	\$1,186	\$1,171	\$687	\$1,080	\$1,135	\$1,198	\$16,579	7.5%
<i>% change from PY actual</i>	53.9%	114.0%	63.5%	58.7%	-9.6%	22.8%	-23.4%	34.2%	-39.1%	-27.6%	-32.3%	-36.1%		
Bed Tax - Hotel/Motel	\$9,563	\$8,584	\$8,313	\$10,192	\$14,002	\$13,553	\$12,282	\$14,834	\$18,620	\$21,253	\$16,450	\$13,448	\$161,096	4.6%
<i>% change from PY actual</i>	-7.5%	-2.4%	-6.0%	-5.7%	-1.4%	3.8%	4.8%	9.1%	11.4%	10.3%	11.0%	14.1%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
State Total	\$308,180	\$300,579	\$296,497	\$299,773	\$310,315	\$311,928	\$366,881	\$305,749	\$305,647	\$350,163	\$326,154	\$323,719	\$3,805,586	4.0%
Cities Share (25%)	\$77,045	\$75,145	\$74,124	\$74,943	\$77,579	\$77,982	\$91,720	\$76,437	\$76,412	\$87,541	\$81,539	\$80,930	\$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	\$20,624	\$21,349	\$21,460	\$25,241	\$21,035	\$21,028	\$24,091	\$22,439	\$22,272	\$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)
5+7

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Budget	
	Actual	Budget	Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$62	\$31	\$31	\$208	\$146	100%+	\$178	100%+
Mining-Oil & Gas Production	248	240	240	205	(43)	-17.5%	(36)	-14.8%
Utilities	12,920	12,741	12,741	12,810	(109)	-0.8%	69	0.5%
Communications	997	1,138	1,138	1,013	15	1.5%	(125)	-11.0%
Private Car & Pipelines	38	49	49	37	(1)	-2.2%	(12)	-24.7%
Publishing	23	39	39	31	8	34.1%	(8)	-20.8%
Printing	273	290	290	230	(42)	-15.5%	(60)	-20.6%
Restaurants & Bars	36,919	39,102	39,102	38,423	1,504	4.1%	(679)	-1.7%
Amusements	3,920	3,196	3,196	3,967	47	1.2%	771	24.1%
Rentals-Personal Property	13,300	12,345	12,345	16,049	2,749	20.7%	3,704	30.0%
Contracting	24,145	22,631	22,631	22,025	(2,120)	-8.8%	(606)	-2.7%
Retail	194,254	199,197	199,197	199,835	5,581	2.9%	639	0.3%
Severance - Mining	1,635	1,239	1,239	1,478	(157)	-9.6%	239	19.3%
Bed Tax - Hotel/Motel	14,195	13,826	13,826	14,002	(193)	-1.4%	176	1.3%
DISTRIBUTION BASE TOTAL	\$302,930	\$306,065	\$306,065	\$310,315	\$7,385	2.4%	\$4,250	1.4%
Distribution to Cities (25% of distribution base)	\$75,733	\$76,516	\$76,516	\$77,579	\$1,846	2.4%	\$1,063	1.4%
Phoenix Share of Distribution (actual is 27.52%)	\$20,983	\$21,200	\$21,200	\$21,349	\$366	1.7%	\$149	0.7%

CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2025-26 COMPARED TO 2024-25
5+7

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Budgeted Annual Growth
Transportation & Towing	-40.0%	-1.1%	5.6%	9.8%	77.8%	---	---	---	---	---	---	---	18.7%
Mining-Oil & Gas Production	14.9%	11.6%	4.5%	-0.6%	-4.0%	---	---	---	---	---	---	---	2.7%
Utilities	5.5%	0.4%	0.8%	0.6%	0.3%	---	---	---	---	---	---	---	7.7%
Communications	-16.8%	-17.0%	-19.9%	-15.3%	-12.4%	---	---	---	---	---	---	---	11.5%
Private Car & Pipelines	-0.9%	0.0%	-0.1%	0.7%	0.1%	---	---	---	---	---	---	---	2.7%
Publishing	-55.8%	-37.4%	-25.7%	-26.0%	-18.7%	---	---	---	---	---	---	---	22.6%
Printing	-32.2%	-30.4%	-21.2%	-16.3%	-16.1%	---	---	---	---	---	---	---	8.4%
Restaurants & Bars	2.9%	4.3%	5.2%	4.3%	4.2%	---	---	---	---	---	---	---	3.1%
Amusements	-7.3%	-10.8%	-6.5%	-2.8%	-1.9%	---	---	---	---	---	---	---	-1.8%
Rentals-Personal Property	3.6%	1.7%	-3.0%	5.1%	8.3%	---	---	---	---	---	---	---	0.9%
Contracting	9.1%	1.9%	0.2%	-0.9%	-2.6%	---	---	---	---	---	---	---	5.7%
Retail	6.2%	6.5%	6.7%	5.2%	4.7%	---	---	---	---	---	---	---	2.9%
Severance - Mining	53.9%	81.3%	76.2%	72.7%	50.9%	---	---	---	---	---	---	---	7.5%
Bed Tax - Hotel/Motel	-7.5%	-5.2%	-5.4%	-5.5%	-4.4%	---	---	---	---	---	---	---	4.6%
Subtotal (State)	5.3%	5.0%	4.8%	4.1%	3.7%	---	3.3%						
Cities Share (25%)	5.3%	5.0%	4.8%	4.1%	3.7%	---	3.3%						
TOTAL (Phoenix Share)	4.5%	4.3%	4.1%	3.4%	3.0%	---	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 November 2025 (June - October 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	533	378	487	612	-	-	-	-	-	-	-	2,515	2,356	5,944
State-Shared Sales Tax Collection from MJ Retail Sales	127	107	110	112	123	-	-	-	-	-	-	-	578	609	1,506
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	-	-	-	-	-	-	-	-	-	12,277
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	NA	NA	NA	-	-	-	-	-	-	-	-	-	3,834
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	631	640	488	599	735	-	3,093	2,965	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	278	197	254	319	-	-	-	-	-	-	-	1,312	1,229	3,101
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	-	-	-	-	-	-	-	-	-	12,277
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	263	278	197	254	319	-	1,312	1,229	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.

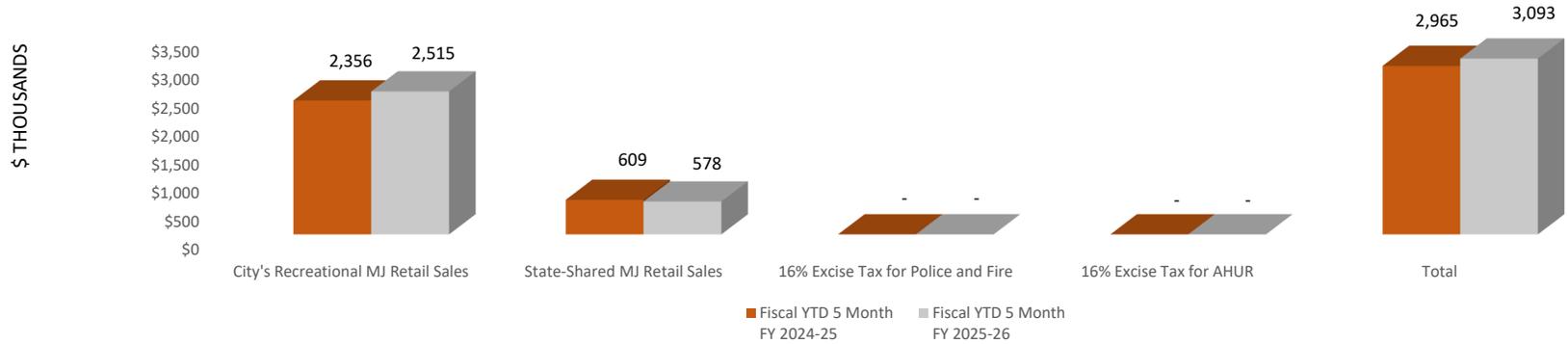
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

- 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 November 2025 (June - October 2025 Activity)
(In Thousands)**

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

