



City of Phoenix

To: Mayor and City Council

Date: May 22, 2026

From: Ed Zuercher
City Manager

A handwritten signature in blue ink, appearing to read 'EZ', positioned to the right of the name 'Ed Zuercher'.

Subject: GENERAL FUND REVENUE REPORT – 9 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$1.4 billion in March were \$54.9 million or 4.1% higher than the 2024-25 collections of \$1.3 billion. YTD city sales tax collections grew by 11.6%, primarily attributed to the 0.5 percentage point increase in the City TPT and Use Tax rates. YTD state-shared sales tax collections grew by 2.1%. In contrast, YTD state-shared income tax collections are 7.1% lower than last year. Income tax distributions are based on actual tax collections from two years prior and include the impact of the flat income tax enacted under Senate Bill 1828.

This report also includes revised 2025-26 estimates and the proposed 2026-27 budget. The revised 2025-26 GF revenue estimate is \$1.9 billion, reflecting moderate 4.2% growth over 2024-25 actuals. Several revenue categories were adjusted from the 2025-26 GF budget to better align with YTD growth trends. The 2025-26 and 2026-27 estimates also reflect the incorporation of San Tan Valley, which negatively affects state-shared revenues. While 2025-26 and 2026-27 revenue projections show modest growth over the current year, they are tempered by several factors, including geopolitical conflicts and federal policy uncertainty, ongoing affordability concerns, and mixed economic data, including weak contracting sales-tax data and a mild increase in the local unemployment rate. Staff will continue to closely monitor monthly revenue collections and consult trusted economic sources to determine whether further adjustments are needed.

General Fund Sales Tax (June 2025 - February 2026 Business Activity)

At nine months of 2025-26, the combined GF revenue from city and state-shared sales taxes was \$786.4 million, reflecting a 9.1% increase compared to 2024-25.

City Sales Tax: YTD 2025-26 collections were \$594.9 million, representing 11.6% growth compared to 2024-25. The growth is primarily attributed to the 0.5 percentage point increase in the City TPT and Use Tax rates.

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

- retail: 20.8%
- contracting: 9.1%
- restaurants & bars: 22.8%

- hotel/motel: 24.0%
- telecommunications: -5.3%
- commercial property rentals: 27.1%

State-Shared Sales Tax: YTD 2025-26 collections were \$191.5 million, or 2.1% growth compared to 2024-25.

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

- retail: 4.3%
- contracting: -2.7%
- restaurants & bars: 4.9%
- hotel/motel: 0.8%
- communications: -8.6%

Table of Contents

Summary of General Fund Revenue	1
General Fund Briefing Charts and Notes	2
City Sales Tax	
General Fund Sales Tax.....	4
Convention Center Sales Tax	8
Sports Facilities Sales Tax	10
Jet Fuel Sales Tax	12
Transportation 2050 Sales Tax	14
Parks and Preserves Sales Tax	17
Neighborhood Protection Sales Tax.....	20
Capital Construction Sales Tax	24
Public Safety Enhancement Sales Tax	26
2007 Public Safety Expansion Sales Tax.....	29
State-Shared Sales Tax	32
Recreational Marijuana Retail Sales Tax	36

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	9 Month Actuals 2024-25	9 Month Actuals 2025-26	% Change from PY	Revised Estimate 2025-26	% Change Revised Est from PY	Proposed Budget (PB) 2026-27	% Change PB from Revised Est
Local Taxes													
Primary Property Tax	\$ 182,043	\$ 192,214	\$ 201,050	\$ 206,394	\$ 213,583	3.5%	\$ 133,541	\$ 139,183	4.2%	\$ 222,719	4.3%	\$ 233,412	4.8%
Sales Taxes ¹¹	536,889	627,072	674,528	707,310	705,357	-0.3%	533,292	594,899	11.6%	797,562	13.1%	811,787	1.8%
Privilege License Fees	2,915	3,467	3,385	3,469	3,462	-0.2%	3,025	3,030	0.2%	2,503	-27.7%	2,503	0.0%
Other General Fund Excise Taxes	19,148	19,277	19,452	19,575	19,756	0.9%	14,916	14,634	-1.9%	19,910	0.8%	20,083	0.9%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 684,774	\$ 751,746	9.8%	\$ 1,042,694	10.7%	\$ 1,067,785	2.4%
Non Taxes													
Licenses & Permits	2,694	3,022	3,019	2,882	2,823	-2.0%	2,304	2,161	-6.2%	2,702	-4.3%	2,939	8.8%
Cable Communications	9,424	8,982	7,979	7,058	6,296	-10.8%	3,215	3,282	2.1%	5,600	-11.1%	5,000	-10.7%
Fines & Forfeitures	9,211	8,109	7,954	8,800	8,921	1.4%	6,462	6,173	-4.5%	8,606	-3.5%	8,876	3.1%
Court Default Fee	1,288	880	885	892	1,027	15.1%	718	608	-15.3%	860	-16.3%	900	4.7%
Parks & Libraries	3,790	5,576	6,713	8,824	10,507	19.1%	6,598	6,432	-2.5%	9,030	-14.1%	9,419	4.3%
Planning	1,723	1,904	1,690	1,865	1,811	-2.9%	1,280	1,516	18.4%	2,228	23.0%	2,012	-9.7%
Police	12,637	13,841	13,843	17,277	18,199	5.3%	13,933	12,905	-7.4%	18,626	2.3%	19,007	2.0%
Street Transportation	5,881	4,526	5,375	12,375	6,137	-50.4%	6,739	7,132	5.8%	9,220	50.3%	9,381	1.7%
Emergency Transportation	34,092	46,481	54,832	62,213	76,410	22.8%	44,989	47,313	5.2%	74,726	-2.2%	79,269	6.1%
Hazardous Materials Inspection Fee	1,464	1,299	1,584	1,524	1,431	-6.1%	957	1,257	31.3%	2,080	45.3%	2,798	34.5%
Other Service Charges	15,026	15,882	37,848	52,491	53,100	1.2%	39,761	37,590	-5.5%	49,253	-7.2%	47,540	-3.5%
All Others	19,464	21,292	22,177	23,370	24,396	4.4%	16,770	16,676	-0.6%	25,058	2.7%	25,906	3.4%
Subtotal	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 143,726	\$ 143,045	-0.5%	\$ 207,989	-1.5%	\$ 213,046	2.4%
State Shared Revenues													
Sales Tax	201,292	229,901	241,813	249,504	253,980	1.8%	187,485	191,497	2.1%	256,383	0.9%	265,158	3.4%
Income Tax	240,237	213,294	308,183	435,754	351,016	-19.4%	263,262	244,596	-7.1%	326,128	-7.1%	351,978	7.9%
Vehicle License Tax	79,768	78,695	80,593	83,823	87,754	4.7%	64,445	67,728	5.1%	90,376	3.0%	93,423	3.4%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 515,192	\$ 503,821	-2.2%	\$ 672,887	-2.9%	\$ 710,559	5.6%
Subtotal All GF Funds	\$ 1,378,986	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 1,343,692	\$ 1,398,612	4.1%	\$ 1,923,569	4.2%	\$ 1,991,390	3.5%
Coronavirus Relief Fund	\$ 109,126	\$ -	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	\$ -	NA	\$ -	NA
TOTAL	\$ 1,488,112	\$ 1,495,712	\$ 1,692,903	\$ 1,905,401	\$ 1,845,965	-3.1%	\$ 1,343,692	\$ 1,398,612	4.1%	\$ 1,923,569	4.2%	\$ 1,991,390	3.5%

¹¹ FY 2025-26 and FY 2026-27 Estimate includes the 0.5 percentage point increase in the City TPT and Use Tax rates effective July 1, 2025.

Change from Prior Year

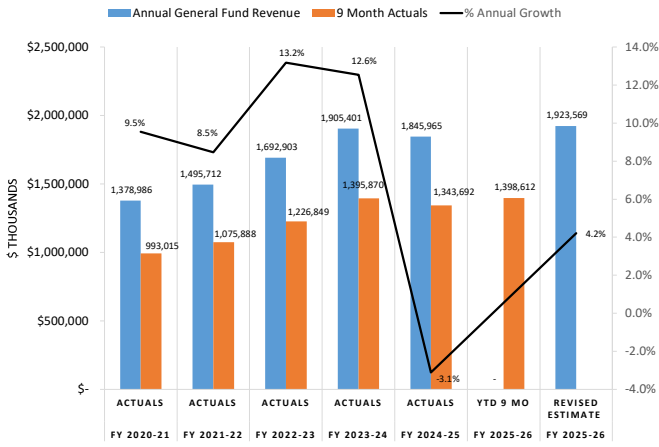
24-25 9 Month Actual Revenue:	\$ 1,343,692
25-26 9 Month Actual Revenue:	\$ 1,398,612
Dollars Over/Under Prior Year:	\$ 54,920
Percent Over/Under Prior Year:	4.1%

% Change from Prior Year and Revised Estimate

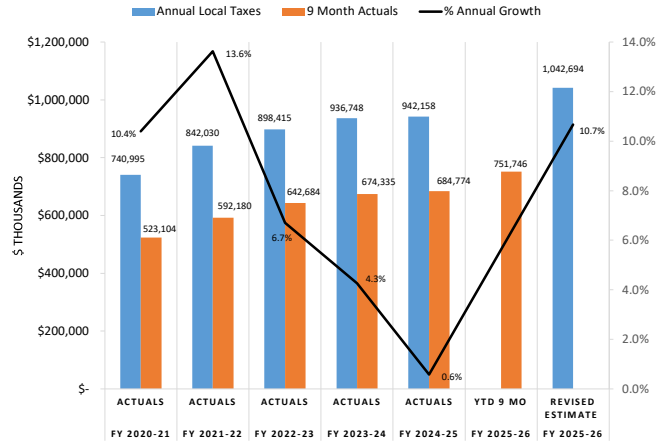
25-26 % Change from Prior Year Actual:	4.1%
25-26 Revised Estimate % Change from Prior Year Actual:	4.2%

General Fund Revenue

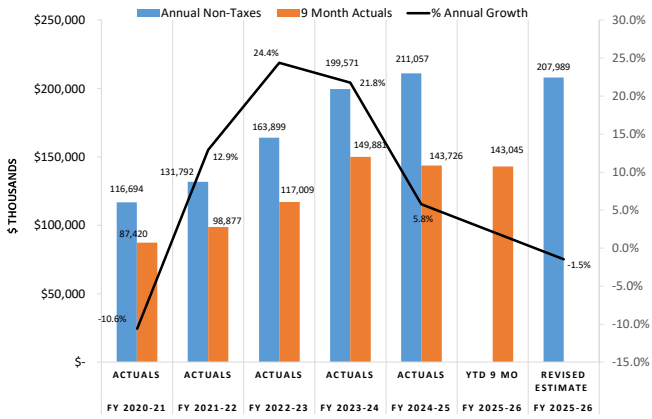
TOTAL GENERAL FUND REVENUE



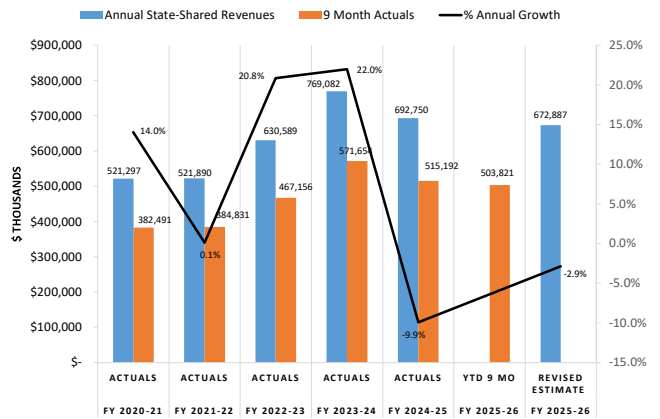
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at nine months of \$1.4 billion, reflecting a year-over-year (YOY) growth of 4.1%. The FY 2025-26 revised estimate is \$1.9 billion, 4.2% higher than the FY 2024-25 actual.
- Local taxes represent approximately \$1.04 billion, or 54.2% of total GF collections. Local taxes are comprised primarily of property and city sales taxes. City sales taxes include various categories, such as retail/remote sales and contracting. The FY 2025-26 city sales tax is estimated at \$797.6 million-an increase of 13.1% over the FY 2024-25 actuals. This growth is primarily attributed to the 0.5 percentage point increase in the City Transaction Privilege Tax (TPT) and Use Tax rates, effective July 1, 2025. In addition, YOY growth in city sales tax excludes GASB year-end adjustments, while the FY 2025-26 revised estimate includes them.
- Total Non-Tax revenues represent approximately \$208.0 million, or 10.8% of total annual GF revenues. The projected negative growth of (-1.5%) in FY 2025-26 was attributed to a decline in interest earnings, cable communications, parks and libraries, and ambulance billings.
- State-Shared revenues represent \$672.9 million, or 35.0% of total annual GF collections and are comprised of state sales, income, and vehicle license taxes. The YOY state-shared sales tax increased by 2.1%. 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 5.1% in March 2026.

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

	2024-25 Actual	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July ^{1/}	\$62,100	\$65,231	5.0%	\$65,231	5.0%	\$66,942	2.6%
August ^{1/ 2/}	61,074	71,758	17.5%	71,758	17.5%	66,026	-8.0%
September ^{1/}	59,182	60,419	2.1%	60,419	2.1%	68,767	13.8%
October ^{1/}	60,479	59,690	-1.3%	59,690	-1.3%	68,279	14.4%
November	58,034	69,493	19.7%	69,493	19.7%	65,874	-5.2%
December	57,974	64,131	10.6%	64,131	10.6%	65,344	1.9%
January	66,033	76,113	15.3%	76,113	15.3%	72,967	-4.1%
February	56,227	64,598	14.9%	64,598	14.9%	66,494	2.9%
March	52,188	63,465	21.6%	63,465	21.6%	63,469	0.0%
April	60,403	0	NA	66,692	10.4%	71,721	7.5%
May	58,547	0	NA	63,600	8.6%	68,205	7.2%
June	55,301	0	NA	62,318	12.7%	66,854	7.3%
Subtotal:	\$707,546	\$594,899	NA	\$787,509	11.3%	\$810,941	3.0%
Year End Adjustments	(2,189)	0	NA	10,053	100%+	846	-91.6%
TOTAL:	\$705,357	\$594,899	NA	\$797,562	13.1%	\$811,787	1.8%

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

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

Actual vs. Revised Estimate

YTD Actual Revenue:	\$594,899
YTD Revised Estimate:	586,729
Dollars Over/Under:	\$8,170
Percent Over/Under:	1.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$594,899
YTD Prior Year Actual:	533,292
Dollars Over/Under:	\$61,607
Percent Over/Under:	11.6%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	819	470	861	963	848	995	609	719	735	856	668	608	9,154	9,154	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	-15.3%	-17.5%	-17.4%	6.0%		
Commercial Property Rental	5,597	6,473	6,206	6,513	6,407	6,596	7,527	6,530	6,801	6,770	5,930	6,303	77,654	77,654	22.5%
(% change from prior year)	10.0%	36.6%	28.5%	27.8%	21.6%	33.1%	27.4%	28.6%	30.7%	7.1%	4.7%	20.0%	22.5%		
Construction Contracting	3,230	3,109	3,371	3,938	3,703	3,860	4,122	3,122	3,392	2,446	2,564	2,526	39,383	39,383	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.4%	-24.1%	-9.4%	3.0%		
Hotel/Motel Lodging	894	956	945	1,252	1,949	1,830	1,581	2,027	2,652	1,424	1,039	809	17,360	17,360	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	-36.7%	-34.9%	-34.5%	5.6%		
Job Printing	46	60	81	81	84	78	70	22	139	29	26	25	739	739	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%		
Other Utilities ^{1/}	15,331	16,100	5,966	2,578	10,886	6,992	6,657	6,724	6,281	5,351	5,604	6,140	94,610	94,610	-6.3%
(% change from prior year)	48.1%	26.0%	-47.6%	-76.1%	20.0%	4.1%	46.7%	-2.18%	-0.0%	-11.0%	-16.4%	-21.1%	-6.3%		
Penalty & Interest	424	416	329	308	285	374	291	375	497	426	426	312	4,462	4,462	16.5%
(% change from prior year)	38.6%	35.2%	16.8%	3.5%	-9.6%	15.7%	-5.0%	9.7%	73.4%	8.2%	-6.2%	43.8%	16.5%		
Publishing	6	6	5	5	4	5	71	4	2	1	7	2	118	118	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%		
Rentals of Personal Property	2,699	3,249	3,349	3,806	4,649	3,775	4,405	3,783	3,946	5,379	4,923	4,509	48,473	48,473	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	23.7%	34.9%	35.7%	30.0%		
Residential Property Rental	25	31	195	51	62	21	20	158	(47)	(27)	(27)	(25)	438	438	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-107.2%	-102.8%	-111.1%	-98.5%		
Restaurant and Bars	3,209	3,414	3,521	3,888	4,011	4,042	4,134	4,130	4,261	4,759	4,434	4,185	47,988	47,988	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%		
Retail Sales	28,989	34,025	32,369	32,812	32,833	32,523	41,823	33,374	31,326	35,207	34,499	33,377	403,157	403,157	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	25.7%	21.3%	21.3%	21.3%	21.0%		
Telecommunication and Cable TV	745	714	664	753	686	704	705	696	680	635	489	555	8,024	8,024	-9.0%
(% change from prior year)	-11.1%	-12.7%	-20.4%	2.7%	-0.2%	1.7%	-0.9%	3.2%	-4.9%	-16.8%	-24.1%	-21.7%	-9.0%		
Transportation	2	1	1	1	1	2	5	6	2	(3)	(1)	(2)	16	16	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%		
Use Tax	3,214	2,735	2,555	2,739	3,085	2,333	4,092	2,929	2,799	3,439	3,020	2,993	35,932	35,932	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	11.5%	9.0%	11.3%	15.9%	46.4%	30.0%		
Total	65,231	71,758	60,419	59,690	69,493	64,131	76,113	64,598	63,465	66,692	63,600	62,318	787,509	787,509	11.3%
(% change from prior year) ^{2/}	5.0%	17.5%	2.1%	-1.3%	19.7%	10.6%	15.3%	14.9%	21.6%	10.4%	8.6%	12.7%	11.3%		

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

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

GASB	10,053	10,053	100%+
Year-End Adjustments	0	0	-100.0%
Total	797,562	797,562	13.1%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
March 2026

Category	2024-25 Actual	% Change			Actual/Actual		Actual/Revised Estimate	
		Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$614	\$839	\$646	\$735	\$121	19.7%	\$89	13.8%
Commercial Property Rental	5,203	5,729	6,033	6,801	1,598	30.7%	768	12.7%
Construction Contracting	3,011	4,079	3,134	3,392	381	12.6%	258	8.2%
Hotel/Motel Lodging	2,007	2,675	2,103	2,652	645	32.1%	549	26.1%
Job Printing	57	109	61	139	82	100%+	78	100%+
Other Utilities	6,282	6,865	6,369	6,281	(1)	0.0%	(88)	-1.4%
Penalty & Interest	286	503	504	497	211	73.8%	(7)	-1.4%
Publishing	3	14	12	2	(1)	-33.3%	(10)	-83.3%
Rentals of Personal Property	2,843	3,462	3,771	3,946	1,103	38.8%	175	4.6%
Residential Property Rentals	236	0	9	(47)	(283)	-100%+	(56)	-100%+
Restaurants & Bars	3,435	4,250	4,291	4,261	826	24.0%	(30)	-0.7%
Retail Sales	24,928	32,316	30,930	31,326	6,399	25.7%	396	1.3%
Telecommunication and Cable TV	715	773	638	680	(35)	-4.9%	42	6.6%
Transportation	1	0	1	2	1	100%+	1	100%+
Use	2,568	3,184	3,032	2,799	231	9.0%	(233)	-7.7%
TOTAL	\$52,188	\$64,798	\$61,534	\$63,465	\$11,277	21.6%	\$1,931	3.1%

**GENERAL FUND SALES TAX CATEGORY ANALYSIS
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2025-26 ACTUALS COMPARED TO 2024-25
(9+3)**

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Revised Estimate
Amusements	30.8%	-0.7%	1.5%	3.5%	6.3%	13.3%	12.1%	15.0%	15.5%	---	---	---	6.0%
Commercial Property Rental	10.0%	22.9%	24.7%	25.5%	24.7%	26.1%	26.3%	26.6%	27.1%	---	---	---	22.5%
Construction Contracting	-16.3%	-6.6%	-3.6%	4.7%	3.1%	9.7%	8.4%	8.7%	9.1%	---	---	---	3.0%
Hotel/Motel Lodging	-5.8%	3.4%	6.4%	8.1%	12.7%	16.1%	19.2%	22.3%	24.0%	---	---	---	5.6%
Job Printing	-54.5%	-44.2%	-26.7%	-18.0%	-20.9%	-16.8%	-13.6%	-18.5%	-5.3%	---	---	---	-15.0%
Other Utilities	48.1%	35.9%	8.3%	-11.8%	-6.5%	-5.3%	-1.7%	-4.0%	-3.7%	---	---	---	-6.3%
Penalty & Interest	38.6%	37.0%	30.6%	23.9%	16.9%	16.7%	13.6%	13.1%	19.4%	---	---	---	16.5%
Publishing	-25.0%	-9.1%	11.8%	14.6%	17.1%	28.1%	39.3%	32.2%	29.8%	---	---	---	24.0%
Rentals of Personal Property	-2.0%	10.2%	16.1%	22.9%	29.2%	28.3%	29.4%	28.5%	29.6%	---	---	---	30.0%
Residential Property Rentals	-99.4%	-99.3%	-97.7%	-98.0%	-98.0%	-98.3%	-98.5%	-97.9%	-98.1%	---	---	---	-98.5%
Restaurants & Bars	3.7%	14.2%	18.3%	19.6%	20.5%	21.5%	21.9%	22.6%	22.8%	---	---	---	23.0%
Retail Sales	5.5%	16.6%	19.5%	20.0%	20.2%	19.4%	20.0%	20.3%	20.8%	---	---	---	21.0%
Telecommunication and Cable TV	-11.2%	-11.9%	-14.7%	-10.8%	-8.9%	-7.3%	-6.4%	-5.3%	-5.3%	---	---	---	-9.0%
Transportation	100.0%	100.0%	300.0%	150.0%	100.0%	100.0%	225.0%	375.0%	326.0%	---	---	---	85.0%
Use Tax	23.6%	19.6%	17.8%	22.3%	67.7%	50.4%	41.1%	36.6%	33.1%	---	---	---	30.0%
TOTAL	5.0%	11.2%	8.3%	5.9%	8.5%	8.9%	9.9%	10.5%	11.6%	---	---	---	11.3%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$6,812	\$6,821	\$6,299	-7.5%	\$6,299	-7.5%	\$7,589	20.5%
August	5,647	6,905	6,133	8.6%	6,133	8.6%	6,424	4.7%
September	5,904	7,246	6,381	8.1%	6,381	8.1%	6,797	6.5%
October	6,579	7,879	7,562	14.9%	7,562	14.9%	7,496	-0.9%
November	8,101	8,694	8,391	3.6%	8,391	3.6%	8,546	1.8%
December	6,652	8,395	8,340	25.4%	8,340	25.4%	7,729	-7.3%
January	7,636	8,736	8,346	9.3%	8,346	9.3%	8,154	-2.3%
February	6,885	8,179	8,060	17.1%	8,060	17.1%	7,908	-1.9%
March	8,088	9,822	9,266	14.6%	9,266	14.6%	9,375	1.2%
April	8,744	10,928	0	NA	9,367	7.1%	10,035	7.1%
May	7,769	9,655	0	NA	8,089	4.1%	8,803	8.8%
June	6,556	8,718	0	NA	7,186	9.6%	7,893	9.8%
Subtotal:	\$85,373	\$101,977	\$68,782	NA	\$93,424	9.4%	\$96,749	3.6%
Year End Adjustment	(321)	1,498	0	NA	768	100%+	12	-98.4%
TOTAL:	\$85,052	\$103,475	\$68,782	NA	\$94,192	10.7%	\$96,761	2.7%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$68,782
YTD Revised Estimate:	67,241
Dollars Over/Under:	\$1,541
Percent Over/Under:	2.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$68,782
YTD Prior Year Actual:	62,304
Dollars Over/Under:	\$6,478
Percent Over/Under:	10.4%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Advertising	218	148	138	222	192	153	216	116	142	216	160	114	2,036	2,036	-23.0%	
(% change from prior year)	-2.2%	-24.9%	-13.8%	-33.6%	-51.4%	-25.5%	-48.6%	-12.0%	-0.2%	1.3%	-2.8%	106.1%	-23.0%			
Construction Contracting	2,307	2,221	2,408	2,813	2,645	2,757	2,945	2,230	2,423	1,747	1,831	1,802	28,131	28,131	3.0%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.4%	-24.1%	-9.4%	3.0%			
Hotel/Motel Lodging	1,443	1,279	1,258	1,687	2,626	2,482	2,128	2,741	3,556	3,985	2,908	2,264	28,356	28,356	5.6%	
(% change from prior year)	-6.5%	-6.0%	-7.7%	-7.4%	1.5%	6.9%	13.4%	14.9%	7.8%	8.8%	11.5%	11.8%	5.6%			
Job Printing	33	43	58	58	60	56	50	16	99	21	19	18	528	528	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%			
Publishing	4	4	4	4	3	3	51	3	1	1	5	1	84	84	24.0%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%			
Restaurant and Bars	2,292	2,438	2,515	2,777	2,865	2,887	2,953	2,950	3,044	3,399	3,167	2,990	34,278	34,278	23.0%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%			
Transportation	1	1	1	1	1	1	4	5	1	(2)	(1)	(1)	11	11	85.0%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%			
Total	6,299	6,133	6,381	7,562	8,391	8,340	8,346	8,060	9,266	9,367	8,089	7,186	93,424	93,424	9.4%	
(% change from prior year)	-7.5%	8.6%	8.1%	15.0%	3.6%	25.4%	9.3%	17.1%	14.6%	7.1%	4.1%	9.6%	9.4%			
													GASB	768	768	100%+
													Total	94,192	94,192	10.7%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$1,925	\$2,090	\$1,876	-2.5%	\$1,876	-2.5%	\$1,970	5.0%
August	1,621	1,802	1,458	-10.1%	1,458	-10.1%	1,640	12.5%
September	1,633	1,724	1,593	-2.4%	1,593	-2.4%	1,624	1.9%
October	2,027	2,108	1,889	-6.8%	1,889	-6.8%	2,015	6.7%
November	2,770	2,833	2,770	0.0%	2,770	0.0%	2,720	-1.8%
December	2,579	2,772	2,611	1.2%	2,611	1.2%	2,592	-0.7%
January	2,227	2,368	2,368	6.3%	2,368	6.3%	2,217	-6.4%
February	2,447	2,728	2,676	9.3%	2,676	9.3%	2,573	-3.8%
March	3,136	3,550	3,453	10.1%	3,453	10.1%	3,373	-2.3%
April	4,188	4,455	0	NA	4,012	-4.2%	4,183	4.3%
May	3,003	3,500	0	NA	2,993	-0.3%	3,125	4.4%
June	2,331	2,753	0	NA	2,366	1.5%	2,471	4.4%
Subtotal:	\$29,889	\$32,683	\$20,693	NA	\$30,064	0.6%	\$30,503	1.5%
Year End Adjustment	81	127	0	NA	(120)	-100%+	76	100%+
TOTAL:	\$29,970	\$32,810	\$20,693	-31.0%	\$29,944	-0.1%	\$30,579	2.1%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$20,693
YTD Revised Estimate:	20,314
Dollars Over/Under:	\$379
Percent Over/Under:	1.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$20,693
YTD Prior Year Actual:	20,366
Dollars Over/Under:	\$327
Percent Over/Under:	1.6%

SPORTS FACILITIES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Hotel/Motel Lodging	721	639	629	844	1,313	1,241	1,064	1,370	1,778	1,993	1,454	1,132	14,178	14,178	5.6%	
(% change from prior year)	-6.5%	-6.0%	-7.7%	-7.4%	1.5%	6.9%	13.4%	14.9%	7.8%	8.8%	11.5%	11.8%	5.6%			
Short-Term Motor Vehicle Rental	1,154	819	964	1,045	1,457	1,369	1,304	1,306	1,675	2,019	1,540	1,234	15,886	15,886	-3.5%	
(% change from prior year)	0.1%	-12.9%	1.2%	-6.4%	-1.3%	-3.5%	1.2%	4.1%	12.6%	-14.3%	-9.4%	-6.4%	-3.5%			
Total	1,876	1,458	1,593	1,889	2,770	2,611	2,368	2,676	3,453	4,012	2,993	2,366	30,064	30,064	0.6%	
(% change from prior year)	-2.5%	-10.0%	-2.5%	-6.8%	-0.0%	1.2%	6.3%	9.4%	10.1%	-4.2%	-0.3%	1.5%	0.6%			
													GASB	(120)	(120)	-100%+
													Total	29,944	29,944	-0.1%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$68	\$58	\$49	-27.9%	\$49	-27.9%	\$56	14.3%
August	24	46	40	66.7%	40	66.7%	35	-12.5%
September	43	46	36	-16.3%	36	-16.3%	42	16.7%
October	45	43	48	6.7%	48	6.7%	44	-8.3%
November	54	53	45	-16.7%	45	-16.7%	53	17.8%
December	60	53	35	-41.7%	35	-41.7%	55	57.1%
January	67	53	44	-34.8%	44	-34.8%	58	32.7%
February	232	223	227	-2.2%	227	-2.2%	215	-5.2%
March	68	76	75	9.9%	75	9.9%	77	3.1%
April	99	123	0	NA	127	28.3%	116	-8.7%
May	76	61	0	NA	76	0.0%	69	-9.2%
June	58	49	0	NA	59	1.7%	54	-8.5%
Subtotal:	\$894	\$884	\$598	NA	\$860	-3.8%	\$874	1.6%
Year End Adjustment	1	2	0	NA	(2)	-100%+	1	100%+
TOTAL:	\$895	\$886	\$598	NA	\$858	-4.1%	\$875	2.0%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$598
YTD Revised Estimate:	622
Dollars Over/Under:	(\$24)
Percent Over/Under:	-3.8%

Actual vs. Prior Year

YTD Actual Revenue:	\$598
YTD Prior Year Actual:	661
Dollars Over/Under:	(\$63)
Percent Over/Under:	-9.5%

JET FUEL SALES TAXES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Jet Fuel	49	40	36	48	45	35	44	227	75	127	76	59	860	860	-3.9%	
(% change from prior year)	-27.5%	63.8%	-16.4%	6.5%	-16.6%	-41.1%	-35.2%	-2.5%	9.5%	28.1%	0.3%	1.6%	-3.9%			
Total	49	40	36	48	45	35	44	227	75	127	76	59	860	860	-3.9%	
(% change from prior year)	-27.5%	63.8%	-16.4%	6.5%	-16.6%	-41.1%	-35.2%	-2.5%	9.5%	28.1%	0.3%	1.6%	-3.9%			
													GASB	(2)	(2)	-100%+
													Total	858	858	-4.1%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$31,611	\$29,184	\$29,962	-5.2%	\$29,962	-5.2%	\$35,403	18.2%
August	28,991	32,859	33,542	15.7%	33,542	15.7%	32,710	-2.5%
September	28,930	33,862	33,044	14.2%	33,044	14.2%	33,769	2.2%
October	30,099	35,496	35,135	16.7%	35,135	16.7%	35,258	0.4%
November	30,079	35,482	35,891	19.3%	35,891	19.3%	34,996	-2.5%
December	30,707	35,660	35,166	14.5%	35,166	14.5%	35,538	1.1%
January	37,255	41,878	42,211	13.3%	42,211	13.3%	41,810	-0.9%
February	28,847	34,898	35,236	22.1%	35,236	22.1%	35,461	0.6%
March	28,043	35,591	35,060	25.0%	35,060	25.0%	34,737	-0.9%
April	32,915	40,730	0	NA	36,518	10.9%	39,737	8.8%
May	31,510	38,505	0	NA	34,666	10.0%	37,624	8.5%
June	28,827	37,138	0	NA	33,518	16.3%	36,365	8.5%
Subtotal:	\$367,814	\$431,282	\$315,247	NA	\$419,949	14.2%	\$433,412	3.2%
Year End Adjustment	(2,321)	7,808	0	NA	6,218	100%+	1,428	-77.0%
TOTAL:	\$365,494	\$439,090	\$315,247	NA	\$426,167	16.6%	\$434,840	2.0%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$315,247
YTD Revised Estimate:	310,063
Dollars Over/Under:	\$5,184
Percent Over/Under:	1.7%

Actual vs. Prior Year

YTD Actual Revenue:	\$315,247
YTD Prior Year Actual:	274,562
Dollars Over/Under:	\$40,684
Percent Over/Under:	14.8%

TRANSPORTATION 2050 - PUBLIC TRANSIT SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Amusements	412	237	433	484	427	500	306	361	370	431	336	306	4,603	4,603	6.0%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	-15.3%	-17.5%	-17.4%	6.0%			
Commercial Property Rental	2,598	3,034	2,924	3,071	3,025	3,109	3,548	3,075	3,203	3,041	2,663	2,831	36,121	36,121	22.5%	
(% change from prior year)	9.2%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	3.4%	1.1%	16.0%	22.5%			
Construction Contracting	2,784	2,680	2,906	3,395	3,191	3,328	3,553	2,691	2,923	2,108	2,210	2,175	33,947	33,947	3.0%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.3%	-24.1%	-9.4%	3.0%			
Hotel/Motel Lodging	450	481	475	630	980	920	795	1,019	1,333	716	523	407	8,729	8,729	5.6%	
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	-36.7%	-34.9%	-34.5%	5.6%			
Job Printing	39	52	69	70	72	67	60	19	120	25	22	21	637	637	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%			
Publishing	5	5	5	4	3	4	61	3	2	1	6	2	101	101	24.0%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%			
Rentals of Personal Property	1,357	1,634	1,684	1,914	2,338	1,898	2,215	1,902	1,984	2,705	2,476	2,267	24,374	24,374	30.0%	
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	23.7%	34.9%	35.7%	30.0%			
Residential Property Rental	12	15	98	26	31	11	10	79	(24)	(13)	(13)	(12)	220	220	-98.5%	
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.4%	-120.1%	-107.2%	-102.7%	-111.0%	-98.5%			
Restaurant and Bars	2,766	2,942	3,035	3,352	3,457	3,485	3,563	3,560	3,673	4,102	3,822	3,608	41,366	41,366	23.0%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%			
Retail Sales	14,022	16,572	15,663	16,031	15,983	15,886	20,349	16,269	15,304	16,816	16,478	15,942	195,316	195,316	21.0%	
(% change from prior year)	5.1%	28.8%	25.2%	22.5%	21.1%	17.3%	23.5%	22.8%	26.6%	19.5%	19.6%	19.9%	21.0%			
Transportation	1	1	1	1	1	1	4	6	1	(2)	(1)	(1)	13	13	85.0%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%			
Use Tax	1,381	1,260	1,192	1,309	1,428	1,104	1,919	1,387	1,332	1,549	1,360	1,348	16,568	16,568	30.0%	
(% change from prior year)	11.8%	17.9%	15.7%	42.8%	-441.0%	-5.7%	10.7%	13.4%	11.9%	5.1%	14.9%	43.7%	30.0%			
Total	25,828	28,913	28,485	30,286	30,938	30,313	36,385	30,373	30,221	31,478	29,881	28,892	361,996	361,996	14.2%	
(% change from prior year)	-5.2%	15.7%	14.2%	16.7%	19.3%	14.5%	13.3%	22.1%	25.0%	10.9%	10.0%	16.3%	14.2%			
													GASB	5,362	5,362	100%+
													Total	367,358	367,358	16.6%

TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	66	38	69	78	68	80	49	58	59	69	54	49	737	737	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	-15.3%	-17.5%	-17.4%	6.0%		
Commercial Property Rental	415	486	468	492	484	498	568	492	513	487	427	454	5,783	5,783	22.5%
(% change from prior year)	9.0%	37.6%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	3.5%	1.2%	16.1%	22.5%		
Construction Contracting	446	429	465	543	511	533	569	431	468	338	354	348	5,435	5,435	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.3%	-24.1%	-9.4%	3.0%		
Hotel/Motel Lodging	72	77	76	101	157	147	127	163	213	115	84	65	1,397	1,397	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	-36.7%	-34.9%	-34.5%	5.6%		
Job Printing	6	8	11	11	12	11	10	3	19	4	4	3	102	102	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%		
Publishing	1	1	1	1	1	1	10	1	0	0	1	0	16	16	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%		
Rentals of Personal Property	217	262	270	306	374	304	355	305	318	433	396	363	3,902	3,902	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	23.7%	34.9%	35.7%	30.0%		
Residential Property Rental	2	2	16	4	5	2	2	13	(4)	(2)	(2)	(2)	35	35	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.4%	-120.1%	-107.0%	-102.7%	-110.9%	-98.5%		
Restaurant and Bars	443	471	486	537	553	558	570	570	588	657	612	578	6,622	6,622	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%		
Retail Sales	2,245	2,653	2,507	2,566	2,559	2,543	3,258	2,605	2,450	2,692	2,638	2,552	31,269	31,269	20.9%
(% change from prior year)	5.1%	28.8%	25.2%	22.5%	21.1%	17.3%	23.5%	22.8%	26.6%	19.5%	19.6%	19.9%	20.9%		
Transportation	0	0	0	0	0	0	1	1	0	0	0	0	2	2	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%		
Use Tax	221	202	191	210	229	177	307	222	214	248	218	216	2,652	2,652	30.0%
(% change from prior year)	11.8%	17.9%	15.7%	42.8%	-44.1%	-6.1%	10.7%	13.4%	12.2%	5.0%	14.9%	43.6%	30.0%		
Total	4,134	4,629	4,559	4,849	4,953	4,853	5,825	4,862	4,838	5,040	4,785	4,626	57,953	57,953	14.2%
(% change from prior year)	-5.2%	15.7%	14.2%	16.7%	19.3%	14.5%	13.3%	22.1%	25.0%	11.0%	10.0%	16.3%	14.2%		

GASB	856	856	100%+
Total	58,809	58,809	16.6%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$5,185	17.5%
August	4,242	4,794	4,900	15.5%	4,900	15.5%	4,784	-2.4%
September	4,225	4,949	4,838	14.5%	4,838	14.5%	4,948	2.3%
October	4,392	5,179	5,108	16.3%	5,108	16.3%	5,157	1.0%
November	4,390	5,178	5,235	19.2%	5,235	19.2%	5,112	-2.3%
December	4,500	5,207	5,112	13.6%	5,112	13.6%	5,202	1.8%
January	5,447	6,127	6,166	13.2%	6,166	13.2%	6,135	-0.5%
February	4,215	5,100	5,133	21.8%	5,133	21.8%	5,194	1.2%
March	4,097	5,195	5,096	24.4%	5,096	24.4%	5,084	-0.2%
April	4,802	5,941	0	NA	5,394	12.3%	5,812	7.7%
May	4,610	5,619	0	NA	5,122	11.1%	5,505	7.5%
June	4,222	5,419	0	NA	4,953	17.3%	5,324	7.5%
Subtotal:	\$53,751	\$62,990	\$46,001	NA	\$61,470	14.4%	\$63,442	3.2%
Year End Adjustment	(333)	1,013	0	NA	903	100%+	102	-88.7%
TOTAL:	\$53,418	\$64,003	\$46,001	NA	\$62,373	16.8%	\$63,544	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$46,001
YTD Revised Estimate:	45,380
Dollars Over/Under:	\$621
Percent Over/Under:	1.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$46,001
YTD Prior Year Actual:	40,116
Dollars Over/Under:	\$5,885
Percent Over/Under:	14.7%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	41	24	43	48	42	50	30	36	37	43	33	30	458	458	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	-15.3%	-17.5%	-17.4%	6.0%		
Commercial Property Rental	259	302	291	305	301	309	353	306	319	302	265	281	3,592	3,592	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	3.4%	1.1%	15.9%	22.5%		
Construction Contracting	277	266	289	338	317	331	353	268	291	210	220	216	3,376	3,376	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.4%	-24.1%	-9.4%	3.0%		
Hotel/Motel Lodging	45	48	47	63	97	92	79	101	133	71	52	40	868	868	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	-36.7%	-34.9%	-34.5%	5.6%		
Job Printing	4	5	7	7	7	7	6	2	12	2	2	2	63	63	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%		
Publishing	1	1	0	0	0	0	6	0	0	0	1	0	10	10	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%		
Rentals of Personal Property	135	162	167	190	232	189	220	189	197	269	246	225	2,424	2,424	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	23.7%	34.9%	35.7%	30.0%		
Residential Property Rental	1	2	10	3	3	1	1	8	(2)	(1)	(1)	(1)	22	22	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-107.2%	-102.8%	-111.1%	-98.5%		
Restaurant and Bars	275	293	302	333	344	346	354	354	365	408	380	359	4,113	4,113	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%		
Retail Sales	1,449	1,701	1,618	1,641	1,642	1,626	2,091	1,669	1,566	1,760	1,725	1,669	20,157	20,157	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	25.7%	21.3%	21.3%	21.3%	21.0%		
Transportation	0	0	0	0	0	0	0	1	0	0	0	0	1	1	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%		
Use Tax	161	137	128	137	154	117	205	146	140	172	151	150	1,797	1,797	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	11.5%	9.0%	11.3%	15.9%	46.4%	30.0%		
Total	2,647	2,940	2,903	3,065	3,141	3,067	3,699	3,079	3,057	3,236	3,073	2,972	36,880	36,880	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	24.4%	12.3%	11.1%	17.3%	14.4%		

GASB	542	542	100%+
Total	37,422	37,422	16.8%

PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	27	16	29	32	28	33	20	24	25	29	22	20	305	305	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	-15.3%	-17.5%	-17.4%	6.0%		
Commercial Property Rental	172	201	194	204	201	206	235	204	212	201	177	188	2,395	2,395	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	3.4%	1.1%	15.9%	22.5%		
Construction Contracting	185	178	193	225	212	221	236	178	194	140	147	144	2,251	2,251	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.4%	-24.1%	-9.4%	3.0%		
Hotel/Motel Lodging	30	32	32	42	65	61	53	68	88	47	35	27	579	579	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	-36.7%	-34.9%	-34.5%	5.6%		
Job Printing	3	3	5	5	5	4	4	1	8	2	1	1	42	42	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%		
Publishing	0	0	0	0	0	0	4	0	0	0	0	0	7	7	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%		
Rentals of Personal Property	90	108	112	127	155	126	147	126	132	179	164	150	1,616	1,616	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	23.7%	34.9%	35.7%	30.0%		
Residential Property Rental	1	1	6	2	2	1	1	5	(2)	(1)	(1)	(1)	15	15	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-107.2%	-102.8%	-111.1%	-98.5%		
Restaurant and Bars	183	195	201	222	229	231	236	236	244	272	253	239	2,742	2,742	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,084	1,394	1,113	1,044	1,174	1,150	1,113	13,440	13,440	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	25.7%	21.3%	21.3%	21.3%	21.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	1	1	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%		
Use Tax	107	91	85	91	103	78	136	98	93	115	101	100	1,198	1,198	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.8%	-7.9%	12.9%	11.5%	9.0%	11.3%	15.9%	46.4%	30.0%		
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,467	2,053	2,038	2,158	2,049	1,981	24,590	24,590	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	24.4%	12.3%	11.1%	17.3%	14.4%		

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$4,608	\$4,282	\$4,412	-4.3%	\$4,412	-4.3%	\$5,184	17.5%
August	4,242	4,793	4,900	15.5%	4,900	15.5%	4,784	-2.4%
September	4,224	4,949	4,838	14.5%	4,838	14.5%	4,949	2.3%
October	4,392	5,180	5,108	16.3%	5,108	16.3%	5,156	0.9%
November	4,392	5,178	5,236	19.2%	5,236	19.2%	5,113	-2.3%
December	4,500	5,211	5,113	13.6%	5,113	13.6%	5,201	1.7%
January	5,448	6,128	6,165	13.2%	6,165	13.2%	6,136	-0.5%
February	4,216	5,097	5,133	21.8%	5,133	21.8%	5,194	1.2%
March	4,097	5,194	5,096	24.4%	5,096	24.4%	5,084	-0.2%
April	4,802	5,942	0	NA	5,393	12.3%	5,813	7.8%
May	4,610	5,619	0	NA	5,122	11.1%	5,505	7.5%
June	4,223	5,418	0	NA	4,953	17.3%	5,322	7.5%
Subtotal:	\$53,754	\$62,990	\$46,001	NA	\$61,469	14.4%	\$63,442	3.2%
Year End Adjustment	(336)	1,013	0	NA	902	100%+	103	-88.6%
TOTAL:	\$53,418	\$64,003	\$46,001	NA	\$62,371	16.8%	\$63,545	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$46,001
YTD Revised Estimate:	45,382
Dollars Over/Under:	\$619
Percent Over/Under:	1.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$46,001
YTD Prior Year Actual:	40,119
Dollars Over/Under:	\$5,882
Percent Over/Under:	14.7%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals	
Amusements	3	2	4	4	4	4	3	3	3	4	3	3	38	38	6.0%	
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	-15.3%	-17.5%	-17.4%	6.0%			
Commercial Property Rental	22	25	24	25	25	26	29	25	27	25	22	23	299	299	22.5%	
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	3.4%	1.1%	15.9%	22.5%			
Construction Contracting	23	22	24	28	26	28	29	22	24	17	18	18	281	281	3.0%	
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.4%	-24.1%	-9.4%	3.0%			
Hotel/Motel Lodging	4	4	4	5	8	8	7	8	11	6	4	3	72	72	5.6%	
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	-36.7%	-34.9%	-34.5%	5.6%			
Job Printing	0	0	1	1	1	1	1	0	1	0	0	0	5	5	-15.0%	
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%			
Publishing	0	0	0	0	0	0	1	0	0	0	0	0	1	1	24.0%	
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%			
Rentals of Personal Property	11	14	14	16	19	16	18	16	16	22	21	19	202	202	30.0%	
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	23.7%	34.9%	35.7%	30.0%			
Residential Property Rental	0	0	1	0	0	0	0	1	0	0	0	0	2	2	-98.5%	
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-107.2%	-102.8%	-111.1%	-98.5%			
Restaurant and Bars	23	24	25	28	29	29	30	30	30	34	32	30	343	343	23.0%	
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%			
Retail Sales	121	142	135	137	137	136	174	139	131	147	144	139	1,681	1,681	21.0%	
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	25.7%	21.3%	21.3%	21.3%	21.0%			
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85.0%	
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%			
Use Tax	13	11	11	11	13	10	17	12	12	14	13	12	150	150	30.0%	
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.7%	-7.9%	12.9%	11.5%	9.0%	11.3%	15.9%	46.4%	30.0%			
Total	221	245	242	256	262	256	308	257	255	270	256	248	3,075	3,075	14.4%	
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	24.4%	12.3%	11.1%	17.3%	14.4%			
													GASB	45	45	100%+
													Total	3,120	3,120	16.8%

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	17	10	18	20	18	21	13	15	15	18	14	13	191	191	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	-15.3%	-17.5%	-17.4%	6.0%		
Commercial Property Rental	108	126	121	127	125	129	147	127	133	126	110	117	1,496	1,496	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	3.4%	1.1%	15.9%	22.5%		
Construction Contracting	115	111	120	141	132	138	147	111	121	87	92	90	1,406	1,406	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.4%	-24.1%	-9.4%	3.0%		
Hotel/Motel Lodging	19	20	20	26	41	38	33	42	55	30	22	17	362	362	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	-36.7%	-34.9%	-34.5%	5.6%		
Job Printing	2	2	3	3	3	3	3	1	5	1	1	1	26	26	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%		
Publishing	0	0	0	0	0	0	3	0	0	0	0	0	4	4	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%		
Rentals of Personal Property	56	68	70	79	97	79	92	79	82	112	103	94	1,010	1,010	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	23.7%	34.9%	35.7%	30.0%		
Residential Property Rental	1	1	4	1	1	0	0	3	(1)	(1)	(1)	(1)	9	9	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-107.2%	-102.8%	-111.1%	-98.5%		
Restaurant and Bars	115	122	126	139	143	144	148	147	152	170	158	149	1,714	1,714	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%		
Retail Sales	604	709	674	683	684	677	871	695	653	733	719	695	8,398	8,398	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	25.7%	21.3%	21.3%	21.3%	21.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	1	1	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%		
Use Tax	67	57	53	57	64	49	85	61	58	72	63	62	748	748	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-57.9%	-7.9%	12.9%	11.5%	9.0%	11.3%	15.9%	46.4%	30.0%		
Total	1,103	1,225	1,209	1,277	1,309	1,278	1,541	1,283	1,274	1,348	1,280	1,238	15,365	15,365	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	24.4%	12.3%	11.1%	17.3%	14.4%		

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

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals		
Amusements	48	27	50	56	49	58	36	42	43	50	39	35	534	534	6.0%		
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	-15.3%	-17.5%	-17.4%	6.0%				
Commercial Property Rental	302	352	339	356	351	361	412	357	372	353	309	328	4,191	4,191	22.5%		
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	3.4%	1.1%	15.9%	22.5%				
Construction Contracting	323	311	337	394	370	386	412	312	339	245	256	252	3,938	3,938	3.0%		
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.4%	-24.1%	-9.4%	3.0%				
Hotel/Motel Lodging	52	56	55	73	114	107	92	118	155	83	61	47	1,013	1,013	5.6%		
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	-36.7%	-34.9%	-34.5%	5.6%				
Job Printing	5	6	8	8	8	8	7	2	14	3	3	2	74	74	-15.0%		
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%				
Publishing	1	1	1	1	0	0	7	0	0	0	1	0	12	12	24.0%		
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%				
Rentals of Personal Property	157	190	195	2,222	271	220	257	221	230	314	287	263	2,828	2,828	30.0%		
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	23.7%	34.9%	35.7%	30.0%				
Residential Property Rental	1	2	11	3	4	1	1	9	(3)	(2)	(2)	(1)	26	26	-98.5%		
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-107.2%	-102.8%	-111.1%	-98.5%				
Restaurant and Bars	321	341	352	389	401	404	413	413	426	476	443	419	4,799	4,799	23.0%		
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%				
Retail Sales	1,691	1,985	1,888	1,914	1,915	1,897	2,440	1,947	1,827	2,054	2,012	1,947	23,518	23,518	21.0%		
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	25.7%	21.3%	21.3%	21.3%	21.0%				
Transportation	0	0	0	0	0	0	0	1	0	0	0	0	2	2	85.0%		
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%				
Use Tax	187	160	149	160	180	136	239	171	163	201	176	175	2,096	2,096	30.0%		
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	11.5%	9.0%	11.3%	15.9%	46.4%	30.0%				
Total	3,088	3,430	3,387	3,576	3,665	3,579	4,316	3,593	3,567	3,775	3,586	3,467	43,029	43,029	14.4%		
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	24.4%	12.3%	11.1%	17.3%	14.4%				
														GASB	632	632	100%+
														Total	43,661	43,661	16.8%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$621	\$580	\$552	-11.1%	\$552	-11.1%	\$486	-12.0%
August	606	559	529	-12.7%	529	-12.7%	480	-9.3%
September	618	567	492	-20.4%	492	-20.4%	485	-1.4%
October	543	581	558	2.8%	558	2.8%	470	-15.8%
November	509	564	508	-0.2%	508	-0.2%	448	-11.8%
December	513	550	521	1.6%	521	1.6%	444	-14.7%
January	526	587	522	-0.8%	522	-0.8%	468	-10.3%
February	499	553	515	3.2%	515	3.2%	445	-13.5%
March	530	573	504	-4.9%	504	-4.9%	467	-7.3%
April	565	663	0	NA	470	-16.8%	547	16.4%
May	477	583	0	NA	362	-24.1%	421	16.4%
June	525	510	0	NA	411	-21.7%	478	16.3%
Subtotal:	\$6,532	\$6,870	\$4,701	NA	\$5,944	-9.0%	\$5,641	-5.1%
Year End Adjustment	(105)	50	0	NA	(94)	10.5%	18	100%+
TOTAL:	\$6,427	\$6,920	\$4,701	NA	\$5,850	-9.0%	\$5,659	-3.3%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$4,701
YTD Revised Estimate:	4,483
Dollars Over/Under:	\$218
Percent Over/Under:	4.9%

Actual vs. Prior Year

YTD Actual Revenue:	\$4,701
YTD Prior Year Actual:	4,965
Dollars Over/Under:	(\$264)
Percent Over/Under:	-5.3%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July ^{1/}	\$3,092	\$3,221	(\$3,521)	-213.9%	(\$3,521)	-213.9%	\$3,074	100%+
August ^{1/}	3,849	2,373	(716)	-118.6%	(716)	-118.6%	2,531	100%+
September ^{1/}	3,923	2,435	5,276	34.5%	5,276	34.5%	2,616	-50.4%
October ^{1/}	3,907	3,819	13,659	249.6%	13,659	249.6%	3,890	-71.5%
November	3,369	3,113	3,171	-5.9%	3,171	-5.9%	3,220	1.5%
December	2,413	2,422	2,434	0.9%	2,434	0.9%	2,418	-0.7%
January	2,107	4,768	2,444	16.0%	2,444	16.0%	4,437	81.5%
February	2,587	2,603	2,582	-0.2%	2,582	-0.2%	2,508	-2.9%
March	2,453	2,655	2,418	-1.4%	2,418	-1.4%	2,644	9.3%
April	2,156	2,482	0	NA	2,010	-6.8%	2,271	13.0%
May	2,471	2,569	0	NA	2,258	-8.6%	2,550	12.9%
June	2,576	2,807	0	NA	2,364	-8.2%	2,669	12.9%
Subtotal:	\$34,903	\$35,268	\$27,747	NA	\$34,379	-1.5%	\$34,826	1.3%
Year End Adjustment	313	42	0	NA	(147)	-100%+	61	100%+
TOTAL:	\$35,216	\$35,310	\$27,747	NA	\$34,232	-2.8%	\$34,887	1.9%

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

Actual vs. Revised Estimate

YTD Actual Revenue:	\$27,747
YTD Revised Estimate:	28,037
Dollars Over/Under:	(\$290)
Percent Over/Under:	-1.0%

Actual vs. Prior Year

YTD Actual Revenue:	\$27,747
YTD Prior Year Actual:	27,700
Dollars Over/Under:	\$47
Percent Over/Under:	0.2%

PUBLIC SAFETY ENHANCEMENT - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Other Utilities ^{1/} (% change from prior year)	(1,338) -213.9%	(272) -118.6%	2,005 34.5%	5,190 249.6%	1,205 -5.9%	925 0.9%	929 16.0%	981 -0.2%	919 -1.4%	764 -6.8%	858 -8.6%	898 -8.2%	13,064 -1.5%	13,064	-1.5%
Total (% change from prior year)	(1,338) -213.9%	(272) -118.6%	2,005 34.5%	5,190 249.6%	1,205 -5.9%	925 0.9%	929 16.0%	981 -0.2%	919 -1.4%	764 -6.8%	858 -8.6%	898 -8.2%	13,064 -1.5%	13,064	-1.5%

^{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	(56)	(56)	-100%+
Total	13,008	13,008	-2.8%

PUBLIC SAFETY ENHANCEMENT - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Other Utilities ^{1/} (% change from prior year)	(2,183) -213.9%	(444) -118.6%	3,271 34.5%	8,468 249.6%	1,966 -5.9%	1,509 0.9%	1,515 16.0%	1,601 -0.2%	1,500 -1.4%	1,246 -6.8%	1,400 -8.6%	1,466 -8.2%	21,315 -1.5%	21,315	-1.5%
Total (% change from prior year)	(2,183) -213.9%	(444) -118.6%	3,271 34.5%	8,468 249.6%	1,966 -5.9%	1,509 0.9%	1,515 16.0%	1,601 -0.2%	1,500 -1.4%	1,246 -6.8%	1,400 -8.6%	1,466 -8.2%	21,315 -1.5%	21,315	-1.5%

^{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	(91)	(91)	-100%+
Total	21,224	21,224	-2.8%

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

	2024-25 Actual	2025-26 Budget	2025-26 Actual	% Change from PY	2025-26 Revised Estimate	% Change from PY	2026-27 Proposed Budget	% Change from PY
July	\$9,215	\$8,564	\$8,824	-4.2%	\$8,824	-4.2%	\$10,370	17.5%
August	8,485	9,585	9,800	15.5%	9,800	15.5%	9,569	-2.4%
September	8,449	9,896	9,675	14.5%	9,675	14.5%	9,896	2.3%
October	8,784	10,360	10,216	16.3%	10,216	16.3%	10,313	0.9%
November	8,781	10,357	10,471	19.2%	10,471	19.2%	10,225	-2.3%
December	8,999	10,413	10,225	13.6%	10,225	13.6%	10,404	1.7%
January	10,895	12,255	12,333	13.2%	12,333	13.2%	12,271	-0.5%
February	8,430	10,196	10,266	21.8%	10,266	21.8%	10,387	1.2%
March	8,194	10,390	10,192	24.4%	10,192	24.4%	10,167	-0.2%
April	9,605	11,886	0	NA	10,787	12.3%	11,625	7.8%
May	9,220	11,240	0	NA	10,244	11.1%	11,011	7.5%
June	8,446	10,838	0	NA	9,906	17.3%	10,644	7.5%
Subtotal:	\$107,503	\$125,980	\$92,002	NA	\$122,939	14.4%	\$126,884	3.2%
Year End Adjustment	(669)	2,026	0	NA	1,805	100%+	205	-88.6%
TOTAL:	\$106,834	\$128,006	\$92,002	NA	\$124,744	16.8%	\$127,089	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$92,002
YTD Revised Estimate:	90,759
Dollars Over/Under:	\$1,243
Percent Over/Under:	1.4%

Actual vs. Prior Year

YTD Actual Revenue:	\$92,002
YTD Prior Year Actual:	80,232
Dollars Over/Under:	\$11,770
Percent Over/Under:	14.7%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	27	16	29	32	28	33	20	24	25	29	22	20	305	305	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	-15.3%	-17.5%	-17.4%	6.0%		
Commercial Property Rental	172	201	194	204	201	206	235	204	212	201	177	188	2,395	2,395	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	3.4%	1.1%	15.9%	22.5%		
Construction Contracting	185	178	193	225	212	221	236	178	194	140	147	144	2,251	2,251	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.4%	-24.1%	-9.4%	3.0%		
Hotel/Motel Lodging	30	32	32	42	65	61	53	68	88	47	35	27	579	579	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	-36.7%	-34.9%	-34.5%	5.6%		
Job Printing	3	3	5	5	5	4	4	1	8	2	1	1	42	42	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%		
Publishing	0	0	0	0	0	0	4	0	0	0	0	0	7	7	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%		
Rentals of Personal Property	90	108	112	127	155	126	147	126	132	179	164	150	1,616	1,616	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	23.7%	34.9%	35.7%	30.0%		
Residential Property Rental	1	1	6	2	2	1	1	5	(2)	(1)	(1)	(1)	15	15	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-107.2%	-102.8%	-111.1%	-98.5%		
Restaurant and Bars	183	195	201	222	229	231	236	236	244	272	253	239	2,742	2,742	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%		
Retail Sales	966	1,134	1,079	1,094	1,095	1,084	1,394	1,113	1,044	1,174	1,150	1,113	13,440	13,440	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	25.7%	21.3%	21.3%	21.3%	21.0%		
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	1	1	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%		
Use Tax	107	91	85	91	103	78	136	98	93	115	101	100	1,198	1,198	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.8%	-7.9%	12.9%	11.5%	9.0%	11.3%	15.9%	46.4%	30.0%		
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,467	2,053	2,038	2,158	2,049	1,981	24,590	24,590	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	24.4%	12.3%	11.1%	17.3%	14.4%		

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

PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(9+3)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL (Act/Est)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements	109	63	115	128	113	133	81	96	98	114	89	81	1,220	1,220	6.0%
(% change from prior year)	31.0%	-30.0%	4.8%	8.5%	17.9%	54.1%	3.1%	43.7%	19.6%	-15.3%	-17.5%	-17.4%	6.0%		
Commercial Property Rental	690	805	775	814	802	824	941	815	849	806	706	750	9,578	9,578	22.5%
(% change from prior year)	9.4%	37.7%	30.2%	29.5%	23.5%	34.8%	29.2%	30.6%	32.4%	3.4%	1.1%	15.9%	22.5%		
Construction Contracting	738	711	771	900	846	882	942	714	775	559	586	577	9,002	9,002	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.6%	54.2%	2.4%	11.2%	12.6%	-15.4%	-24.1%	-9.4%	3.0%		
Hotel/Motel Lodging	119	128	126	167	260	244	211	270	354	190	139	108	2,315	2,315	5.6%
(% change from prior year)	-5.8%	13.8%	12.9%	12.2%	23.6%	29.0%	37.0%	39.1%	32.1%	-36.7%	-34.9%	-34.5%	5.6%		
Job Printing	10	14	18	18	19	18	16	5	32	7	6	6	169	169	-15.0%
(% change from prior year)	-54.9%	-32.7%	23.4%	11.2%	-29.0%	8.5%	12.4%	-64.5%	143.7%	-52.7%	-54.4%	-52.7%	-15.0%		
Publishing	1	1	1	1	1	1	16	1	0	0	1	0	27	27	24.0%
(% change from prior year)	-27.0%	32.5%	172.3%	41.2%	38.7%	163.5%	45.1%	-47.4%	-26.1%	-42.0%	39.5%	-69.2%	24.0%		
Rentals of Personal Property	360	433	446	507	620	503	587	504	526	717	656	601	6,463	6,463	30.0%
(% change from prior year)	-2.0%	23.0%	28.0%	43.7%	51.0%	24.2%	34.8%	23.0%	38.8%	23.7%	34.9%	35.7%	30.0%		
Residential Property Rental	3	4	26	7	8	3	3	21	(6)	(4)	(4)	(3)	58	58	-98.5%
(% change from prior year)	-99.4%	-99.2%	-94.3%	-98.6%	-98.3%	-99.4%	-99.5%	-67.3%	-120.1%	-107.2%	-102.8%	-111.1%	-98.5%		
Restaurant and Bars	734	780	805	889	917	924	945	944	974	1,088	1,013	957	10,969	10,969	23.0%
(% change from prior year)	3.7%	26.3%	26.6%	23.3%	23.6%	26.4%	23.9%	27.6%	24.1%	23.3%	24.8%	22.4%	23.0%		
Retail Sales	3,865	4,537	4,316	4,375	4,378	4,336	5,576	4,450	4,177	4,694	4,600	4,450	53,754	53,754	21.0%
(% change from prior year)	5.4%	28.2%	25.6%	21.7%	20.8%	15.8%	22.7%	22.4%	25.7%	21.3%	21.3%	21.3%	21.0%		
Transportation	0	0	0	0	0	0	1	1	0	(1)	0	0	4	4	85.0%
(% change from prior year)	259.5%	81.3%	116.9%	9.6%	127.3%	28.8%	949.7%	1708.7%	123.3%	-506.9%	-284.5%	-236.3%	85.0%		
Use Tax	428	365	341	365	411	311	546	391	373	459	403	399	4,791	4,791	30.0%
(% change from prior year)	23.6%	15.1%	14.0%	38.7%	-577.9%	-7.9%	12.9%	11.5%	9.0%	11.3%	15.9%	46.4%	30.0%		
Total	7,059	7,840	7,740	8,173	8,376	8,180	9,865	8,212	8,153	8,629	8,195	7,925	98,349	98,349	14.4%
(% change from prior year)	-4.3%	15.5%	14.5%	16.3%	19.2%	13.6%	13.2%	21.8%	24.4%	12.3%	11.1%	17.3%	14.4%		

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

STATE SALES TAX BY MONTH
PHOENIX SHARE
(In Thousands)
9+3

	2024-25 Actual	2025-26 Actual	% Change from PY Actual	2025-26 Revised Estimate	% Change from PY Actual	2026-27 Proposed Budget	% Change from PY Estimate
July	\$20,281	\$21,202	0.0%	\$21,202	0.0%	\$21,597	1.9%
August	19,886	20,680	4.0%	20,680	4.0%	20,818	0.7%
September	19,642	20,399	3.9%	20,399	3.9%	20,902	2.5%
October	20,405	20,624	1.1%	20,624	1.1%	21,238	3.0%
November	20,983	21,349	1.7%	21,349	1.7%	21,424	0.4%
December ^{1/}	21,277	20,171	-5.2%	20,171	-5.2%	21,611	7.1%
January	24,731	25,459	2.9%	25,459	2.9%	25,414	-0.2%
February	20,369	20,624	1.3%	20,624	1.3%	21,136	2.5%
March ^{2/}	19,911	20,988	5.4%	20,988	5.4%	21,056	0.3%
April	23,138	0	NA	22,603	-2.3%	24,176	7.0%
May	21,591	0	NA	21,093	-2.3%	22,542	6.9%
June	21,177	0	NA	20,880	-1.4%	22,376	7.2%
Subtotal	\$253,391	\$191,497	NA	\$256,073	1.1%	\$264,292	3.2%
Year end adjust. (GASB)	589	0	NA	310	-47.3%	866	178.9%
TOTAL:	\$253,980	\$191,497	NA	\$256,383	0.9%	\$265,158	3.4%

^{1/} December's negative growth reflects ADOR's lump-sum retroactive adjustments for San Tan Valley's incorporation covering September through December. Phoenix's population share, due to the incorporation, decreased from 27.52% to 27.07%.

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

Actual vs. Prior Year

YTD Actual Revenue:	\$191,497
YTD Prior Year Actual:	187,485
Dollars Over/(Under):	\$4,012
Percent Over/(Under):	2.1%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$191,497
YTD Revised Estimate:	189,544
Dollars Over/(Under):	\$1,953
Percent Over/(Under):	1.0%

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

Category	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Est)	MAY (Est)	JUN (Est)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$26	\$39	\$49	\$43	\$208	\$38	\$54	\$100	\$53	(\$9)	(\$6)	(\$5)	\$589	45.0%
% change from PY actual	-40.0%	72.2%	16.0%	22.9%	234.2%	275.1%	34.5%	225.7%	178.1%	-129.8%	-116.5%	-115.0%		
Mining-Oil & Gas Production	\$263	\$240	\$213	\$238	\$205	\$166	\$191	\$200	\$221	\$259	\$261	\$270	\$2,727	-4.0%
% change from PY actual	14.9%	8.2%	-9.3%	-13.1%	-17.5%	-25.0%	-25.2%	-16.4%	13.3%	13.5%	0.3%	15.5%		
Utilities	\$12,468	\$15,576	\$16,043	\$14,660	\$12,810	\$9,196	\$9,924	\$9,935	\$9,691	\$8,653	\$8,783	\$10,484	\$138,222	0.5%
% change from PY actual	5.5%	-3.4%	1.5%	0.1%	-0.8%	-2.6%	6.1%	-2.4%	6.3%	3.4%	-8.6%	3.2%		
Communications	\$1,061	\$1,025	\$975	\$1,043	\$1,013	\$894	\$1,040	\$993	\$996	\$824	\$654	\$702	\$11,221	-12.4%
% change from PY actual	-16.8%	-17.3%	-25.4%	1.8%	1.5%	-8.7%	-3.5%	0.3%	-0.2%	-13.1%	-30.2%	-32.1%		
Private Car & Pipelines	\$38	\$37	\$38	\$38	\$37	\$38	\$91	\$37	\$37	\$23	\$23	\$23	\$459	0.1%
% change from PY actual	-0.9%	0.9%	-0.2%	3.1%	-2.2%	-2.3%	137.0%	-8.6%	-3.1%	-40.5%	-39.8%	-41.7%		
Publishing	\$38	\$33	\$29	\$24	\$31	\$27	\$116	\$55	\$20	\$3	\$6	\$4	\$386	-18.0%
% change from PY actual	-55.8%	18.8%	37.8%	-27.2%	34.1%	26.6%	9.4%	20.5%	-14.4%	-88.0%	-76.1%	-88.8%		
Printing	\$176	\$160	\$197	\$215	\$230	\$197	\$202	\$137	\$284	\$132	\$123	\$119	\$2,172	-15.0%
% change from PY actual	-32.2%	-28.2%	1.6%	-0.9%	-15.5%	-6.8%	-2.5%	-24.5%	44.1%	-35.6%	-41.6%	-32.7%		
Restaurants & Bars	\$37,273	\$34,574	\$35,612	\$36,972	\$38,423	\$39,445	\$41,428	\$39,777	\$41,951	\$44,558	\$41,089	\$39,197	\$470,299	3.4%
% change from PY actual	2.9%	5.9%	6.9%	1.7%	4.1%	4.5%	4.8%	7.0%	6.4%	-1.5%	2.3%	-2.3%		
Amusements	\$3,674	\$3,095	\$3,233	\$3,703	\$3,967	\$4,276	\$4,275	\$4,121	\$3,652	\$5,968	\$3,936	\$3,276	\$47,175	0.0%
% change from PY actual	-7.3%	-14.7%	3.9%	9.1%	1.2%	-2.9%	8.5%	1.6%	2.8%	19.7%	-1.2%	-22.7%		
Rentals-Personal Property	\$13,359	\$12,697	\$13,031	\$14,172	\$16,049	\$14,747	\$16,219	\$13,579	\$13,882	\$15,778	\$14,797	\$13,892	\$172,203	5.5%
% change from PY actual	3.6%	-0.2%	-11.3%	36.7%	20.7%	4.9%	12.7%	-1.1%	8.5%	-1.9%	2.1%	1.4%		
Contracting	\$24,030	\$21,544	\$21,360	\$22,475	\$22,025	\$19,186	\$23,379	\$19,725	\$20,376	\$21,553	\$21,296	\$22,841	\$259,789	-2.0%
% change from PY actual	9.1%	-5.1%	-3.1%	-4.1%	-8.8%	-7.2%	-5.4%	-2.3%	3.8%	2.1%	-3.9%	5.9%		
Retail	\$204,050	\$200,453	\$195,700	\$194,581	\$199,835	\$209,043	\$263,492	\$197,564	\$194,292	\$219,827	\$207,919	\$208,043	\$2,494,798	3.8%
% change from PY actual	6.2%	6.9%	7.0%	0.8%	2.9%	1.7%	5.3%	2.5%	5.8%	2.1%	2.3%	2.6%		
Severance - Mining	\$2,162	\$2,522	\$1,704	\$1,417	\$1,478	\$2,690	\$3,595	\$3,981	\$2,806	\$4	\$4	\$4	\$22,368	45.0%
% change from PY actual	53.9%	114.0%	63.5%	58.7%	-9.6%	294.0%	132.1%	356.4%	148.8%	-99.7%	-99.8%	-99.8%		
Bed Tax - Hotel/Motel	\$9,563	\$8,584	\$8,313	\$10,192	\$14,002	\$12,962	\$12,127	\$14,492	\$18,680	\$15,892	\$12,301	\$10,056	\$147,165	-4.4%
% change from PY actual	-7.5%	-2.4%	-6.0%	-5.7%	-1.4%	-0.7%	3.5%	6.6%	11.8%	-17.5%	-17.0%	-14.7%		
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
State Total	\$308,180	\$300,579	\$296,497	\$299,773	\$310,315	\$312,905	\$376,132	\$304,696	\$306,941	\$333,464	\$311,186	\$308,906	\$3,769,573	3.0%
Cities Share (25%)	\$77,045	\$75,145	\$74,124	\$74,943	\$77,579	\$78,226	\$94,033	\$76,174	\$76,735	\$83,366	\$77,796	\$77,226	\$942,393	3.0%
Phoenix Population Percentage ^{1/ 2/}	27.52%	27.52%	27.52%	27.52%	27.52%	27.07%	27.07%	27.07%	27.11%	27.11%	27.11%	27.11%		
Phoenix TOTAL	\$21,202	\$20,680	\$20,399	\$20,624	\$21,349	\$20,171	\$25,459	\$20,624	\$20,988	\$22,603	\$21,093	\$20,880	\$256,073	1.1%

^{1/} ADOR completed a lump-sum adjustment in December for San Tan Valley's incorporation, covering September through December. Phoenix's population share, due to the incorporation, decreased from 27.52% to 27.07%.

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

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

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

Category	Prior Year	Current Year			CY Actual/PY Actual		CY Actual/CY Estimate	
	Actual	Adopted Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Transportation & Towing	\$19	\$33	\$28	\$53	\$34	100%+	\$24	85.8%
Mining-Oil & Gas Production	195	242	220	221	26	13.3%	0	0.2%
Utilities	9,112	10,884	9,829	9,691	578	6.3%	(139)	-1.4%
Communications	998	1,206	873	996	(2)	-0.2%	124	14.2%
Private Car & Pipelines	38	38	38	37	(1)	-3.1%	(1)	-2.8%
Publishing	24	31	32	20	(3)	-14.4%	(11)	-36.1%
Printing	197	230	175	284	87	44.1%	109	62.7%
Restaurants & Bars	39,435	40,832	40,816	41,951	2,516	6.4%	1,135	2.8%
Amusements	3,551	3,548	3,473	3,652	101	2.8%	179	5.1%
Rentals-Personal Property	12,794	12,808	13,224	13,882	1,088	8.5%	658	5.0%
Contracting	19,636	23,170	20,276	20,376	740	3.8%	99	0.5%
Retail	183,616	192,186	193,368	194,292	10,676	5.8%	924	0.5%
Severance - Mining	1,128	1,196	1,233	2,806	1,678	100%+	1,574	100%+
Bed Tax - Hotel/Motel	16,713	17,825	16,271	18,680	1,968	11.8%	2,409	14.8%
DISTRIBUTION BASE TOTAL	\$287,455	\$304,230	\$299,857	\$306,941	\$19,486	6.8%	\$7,084	2.4%
Distribution to Cities (25% of distribution base)								
Phoenix Share of Distribution ^{1/} (actual is 27.11%)	\$71,864	\$76,058	\$74,964	\$76,735	\$4,871	6.8%	\$1,771	2.4%
	\$19,911	\$21,073	\$20,293	\$20,988	\$1,077	5.4%	\$695	3.4%

^{1/} March's growth reflects ADOR's retroactive lump-sum adjustments for San Tan Valley's incorporation, covering September through March. Phoenix's population share decreased from 27.52% to 27.07% in December, then was updated to 27.11% in March.

CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2025-26 COMPARED TO 2024-25
9+3

Category	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Revised Estimates	
													Annual Growth	
Transportation & Towing	-40.0%	-1.1%	5.6%	9.8%	77.8%	87.1%	78.9%	94.6%	99.8%	---	---	---	45.0%	
Mining-Oil & Gas Production	14.9%	11.6%	4.5%	-0.6%	-4.0%	-7.3%	-10.0%	-10.8%	-8.6%	---	---	---	-4.0%	
Utilities	5.5%	0.4%	0.8%	0.6%	0.3%	0.0%	0.6%	0.3%	0.8%	---	---	---	0.5%	
Communications	-16.8%	-17.0%	-19.9%	-15.3%	-12.4%	-11.9%	-10.8%	-9.5%	-8.6%	---	---	---	-12.4%	
Private Car & Pipelines	-0.9%	0.0%	-0.1%	0.7%	0.1%	-0.3%	19.6%	15.8%	13.7%	---	---	---	0.1%	
Publishing	-55.8%	-37.4%	-25.7%	-26.0%	-18.7%	-14.1%	-6.3%	-3.0%	-3.7%	---	---	---	-18.0%	
Printing	-32.2%	-30.4%	-21.2%	-16.3%	-16.1%	-14.6%	-13.1%	-14.2%	-8.4%	---	---	---	-15.0%	
Restaurants & Bars	2.9%	4.3%	5.2%	4.3%	4.2%	4.3%	4.4%	4.7%	4.9%	---	---	---	3.4%	
Amusements	-7.3%	-10.8%	-6.5%	-2.8%	-1.9%	-2.1%	-0.5%	-0.2%	0.1%	---	---	---	0.0%	
Rentals-Personal Property	3.6%	1.7%	-3.0%	5.1%	8.3%	7.7%	8.5%	7.2%	7.4%	---	---	---	5.5%	
Contracting	9.1%	1.9%	0.2%	-0.9%	-2.6%	-3.3%	-3.6%	-3.4%	-2.7%	---	---	---	-2.0%	
Retail	6.2%	6.5%	6.7%	5.2%	4.7%	4.2%	4.4%	4.1%	4.3%	---	---	---	3.8%	
Severance - Mining	53.9%	81.3%	76.2%	72.7%	50.9%	75.1%	85.7%	111.2%	115.3%	---	---	---	45.0%	
Bed Tax - Hotel/Motel	-7.5%	-5.2%	-5.4%	-5.5%	-4.4%	-3.7%	-2.6%	-1.2%	0.8%	---	---	---	-4.4%	
Subtotal (State)	5.3%	5.0%	4.8%	4.1%	3.7%	3.4%	3.7%	3.7%	4.0%	---	---	---	3.0%	
Cities Share (25%)	5.3%	5.0%	4.8%	4.1%	3.7%	3.4%	3.7%	3.7%	4.0%	---	---	---	3.0%	
TOTAL (Phoenix Share)	4.5%	4.3%	4.1%	3.4%	3.0%	1.6%	1.8%	1.8%	2.1%	---	---	---	1.1%	
													GASB (Y/E Adj)	-47.3%
													TOTAL (Year End)	<u>0.9%</u>

City of Phoenix
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report^{1/}
Tax Revenue from July 2025 to March 2026 (June 2025 - February 2026 Activity)
(In Thousands)

Recreational (Non-Medical) MJ Retail Sales Taxes	Current Fiscal Year												Prior Fiscal Year		
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2025-26	Fiscal YTD FY 2024-25	Total FY 2024-25
City Sales Tax Collection from Recreational MJ Retail Sales	504	533	378	487	612	565	606	646	629	-	-	-	4,962	4,455	5,944
State-Shared Sales Tax Collection from MJ Retail Sales	127	107	108	110	121	120	135	131	128	-	-	-	1,087	1,115	1,506
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	5,623	NA	NA	NA	-	-	-	5,623	5,908	12,277
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	NA	NA	NA	1,749	NA	NA	NA	-	-	-	1,749	1,847	3,834
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	631	640	486	597	733	8,058	741	777	758	-	-	-	13,421	13,324	23,562

Recreational MJ Sales Taxes Earmarked for Public Safety Pension ^{3/}	Current Fiscal Year												Prior Fiscal Year		
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2025-26	Fiscal YTD FY 2024-25	Total FY 2024-25
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.5% of 2.8% tax rate)	263	278	197	254	319	295	316	337	328	-	-	-	2,589	2,324	3,101
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}	NA	NA	NA	NA	NA	5,623	NA	NA	NA	-	-	-	5,623	5,908	12,277
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension	263	278	197	254	319	5,918	316	337	328	-	-	-	8,212	8,232	15,379

Notes:

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

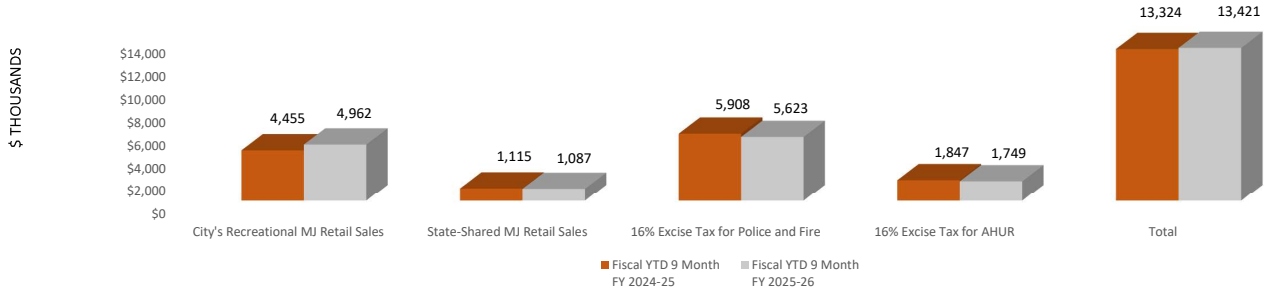
^{2/} The additional 16% excise tax is deposited into the Smart and Safe Arizona Fund (SSAF). SSAF monies are first used to pay administrative costs of certain state agencies. The remainder of these monies will then be distributed on or before June 30 and December 31 of each year as follows:

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

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

**City of Phoenix
Recreational (Non-Medical) Marijuana (MJ) Retail Sales Tax Report
Tax Revenue from July 2025 to March 2026 (June 2025 - February 2026 Activity)
(In Thousands)**

Recreational MJ Retail Sales Taxes



Recreational MJ Retail Sales Taxes Earmarked for Public Safety Pension

