



City of Phoenix

To: Mayor and City Council

Date: September 1, 2026

From: Ed Zuercher
City Manager

Subject: GENERAL FUND REVENUE REPORT – 12 MONTHS ACTUAL REVENUE

General Fund (GF) revenue collections of \$1.94 billion in June were \$91.7 million or 5.0% higher than the 2024-25 collections of \$1.85 billion. Year-to-date (YTD) city sales tax collections grew by 15.6%, primarily attributed to the 0.5 percentage point increase in the City Transaction Privilege Tax (TPT) and Use Tax rates. YTD state-shared sales tax collections grew by 2.2%. In contrast, YTD state-shared income tax collections are 7.2% 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.

The revised FY 2025-26 GF revenue estimate is \$1.92 billion, compared with year-end actuals of \$1.94 billion, **resulting in a variance of only 0.7%**. The modest variance is primarily due to higher-than-expected city and state sales tax collections, partially offset by lower-than-expected primary property tax revenue. As we look ahead, economic conditions remain uncertain and difficult to predict. According to the Economic Business and Research Center (EBRC) at the University of Arizona, the baseline outlook calls for the state to continue growing, but at an unusually slow pace, about half the job-growth rate of the previous decade. The slowdown is largely driven by federal policy uncertainty, tariffs, reduced immigration, high interest rates, and demographic aging.

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

General Fund Sales Tax (June 2025 – May 2026 Business Activity)

For 2025-26, the combined GF revenue from city and state-shared sales taxes was \$1.08 billion, reflecting a 12.1% increase from 2024-25.

City Sales Tax: 2025-26 collections were \$815.6 million, representing 15.6% 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 June year-over-year (YOY) growth percentages in key categories of city sales tax include:

- retail: 21.8%
- contracting: 14.7%
- restaurants & bars: 23.6%
- hotel/motel: 26.4%
- telecommunications: -4.1%
- commercial property rentals: 23.7%

State-Shared Sales Tax: 2025-26 collections were \$259.5 million, a 2.2% increase from 2024-25.

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

- retail: 3.8%
- contracting: -1.6%
- restaurants & bars: 4.7%
- hotel/motel: 2.3%
- communications: -4.6%

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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	12 Month Actuals 2024-25	12 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%	\$ 213,583	\$ 218,184	2.2%	\$ 222,719	4.3%	\$ 233,412	4.8%
Sales Taxes ^{1/}	536,889	627,072	674,528	707,310	705,357	-0.3%	705,357	815,647	15.6%	797,562	13.1%	811,787	1.8%
Privilege License Fees	2,915	3,467	3,385	3,469	3,462	-0.2%	3,462	3,469	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%	19,756	19,891	0.7%	19,910	0.8%	20,083	0.9%
Subtotal	\$ 740,995	\$ 842,030	\$ 898,415	\$ 936,748	\$ 942,158	0.6%	\$ 942,158	\$ 1,057,191	12.2%	\$ 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%	2,823	2,789	-1.2%	2,702	-4.3%	2,939	8.8%
Cable Communications	9,424	8,982	7,979	7,058	6,296	-10.8%	6,296	6,367	1.1%	5,600	-11.1%	5,000	-10.7%
Fines and Forfeitures	9,211	8,109	7,954	8,800	8,921	1.4%	8,921	9,096	2.0%	8,606	-3.5%	8,876	3.1%
Court Default Fee	1,288	880	885	892	1,027	15.1%	1,027	917	-10.7%	860	-16.3%	900	4.7%
Parks & Libraries	3,790	5,576	6,713	8,824	10,507	19.1%	10,507	8,765	-16.6%	9,030	-14.1%	9,419	4.3%
Planning	1,723	1,904	1,690	1,865	1,811	-2.9%	1,811	1,996	10.2%	2,228	23.0%	2,012	-9.7%
Police	12,637	13,841	13,843	17,277	18,199	5.3%	18,199	17,878	-1.8%	18,626	2.3%	19,007	2.0%
Street Transportation	5,881	4,526	5,375	12,375	6,137	-50.4%	6,137	8,274	34.8%	9,220	50.3%	9,381	1.7%
Emergency Transportation	34,092	46,481	54,832	62,213	76,410	22.8%	76,410	75,416	-1.3%	74,726	-2.2%	79,269	6.1%
Hazardous Materials Inspection Fee	1,464	1,299	1,584	1,524	1,431	-6.1%	1,431	1,947	36.0%	2,080	45.3%	2,798	34.5%
Other Service Charges	15,026	15,882	37,848	52,491	53,100	1.2%	53,100	49,708	-6.4%	49,253	-7.2%	47,540	-3.5%
All Others	19,464	21,292	22,177	23,370	24,396	4.4%	24,396	22,475	-7.9%	25,058	2.7%	25,906	3.4%
Subtotal	\$ 116,694	\$ 131,792	\$ 163,899	\$ 199,571	\$ 211,057	5.8%	\$ 211,057	\$ 205,628	-2.6%	\$ 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%	253,980	259,540	2.2%	256,383	0.9%	265,158	3.4%
Income Tax	240,237	213,294	308,183	435,754	351,016	-19.4%	351,016	325,842	-7.2%	326,128	-7.1%	351,978	7.9%
Vehicle License Tax	79,768	78,695	80,593	83,823	87,754	4.7%	87,754	89,421	1.9%	90,376	3.0%	93,423	3.4%
Subtotal	\$ 521,297	\$ 521,889	\$ 630,589	\$ 769,082	\$ 692,750	-9.9%	\$ 692,750	\$ 674,803	-2.6%	\$ 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%	\$ 1,845,965	\$ 1,937,622	5.0%	\$ 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%	\$ 1,845,965	\$ 1,937,622	5.0%	\$ 1,923,569	4.2%	\$ 1,991,390	3.5%

^{1/} 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

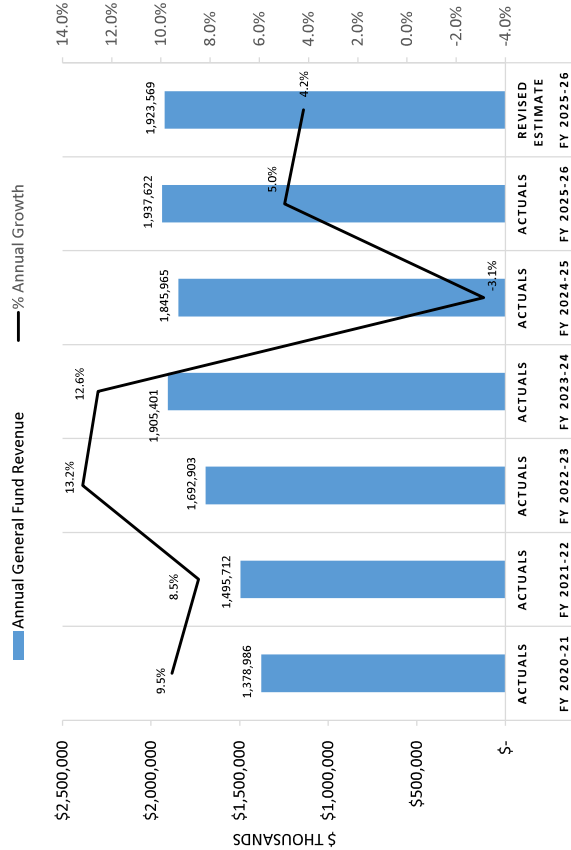
24-25 12 Month Actual Revenue:	\$ 1,845,965
25-26 12 Month Actual Revenue:	\$ 1,937,622
Dollars Over/Under Prior Year:	\$ 91,657
Percent Over/Under Prior Year:	5.0%

% Change from Prior Year and Revised Estimate

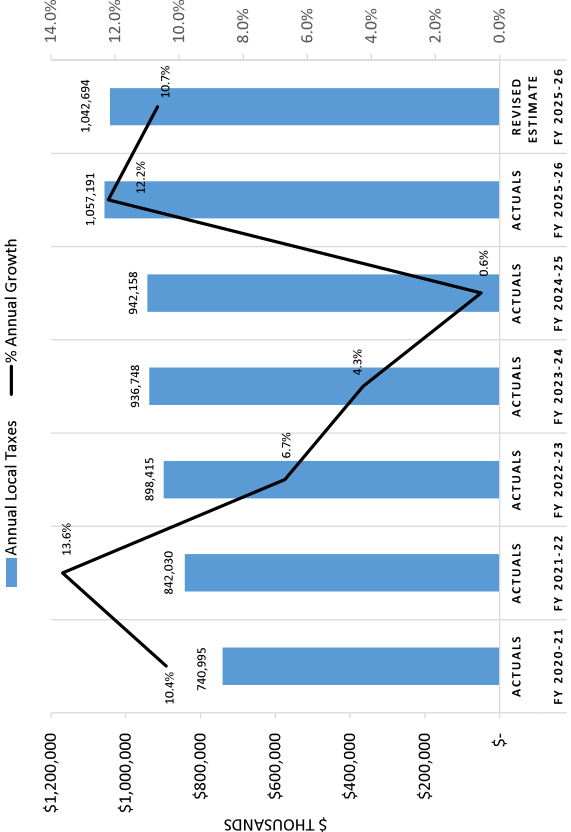
25-26 % Change from Prior Year Actual:	5.0%
25-26 Revised Estimate % Change from Prior Year Actual:	4.2%

General Fund Revenue

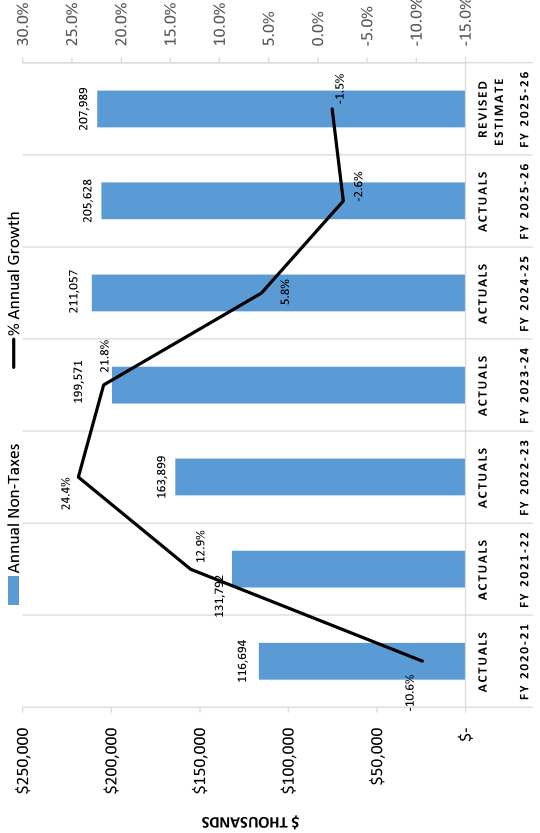
TOTAL GENERAL FUND REVENUE



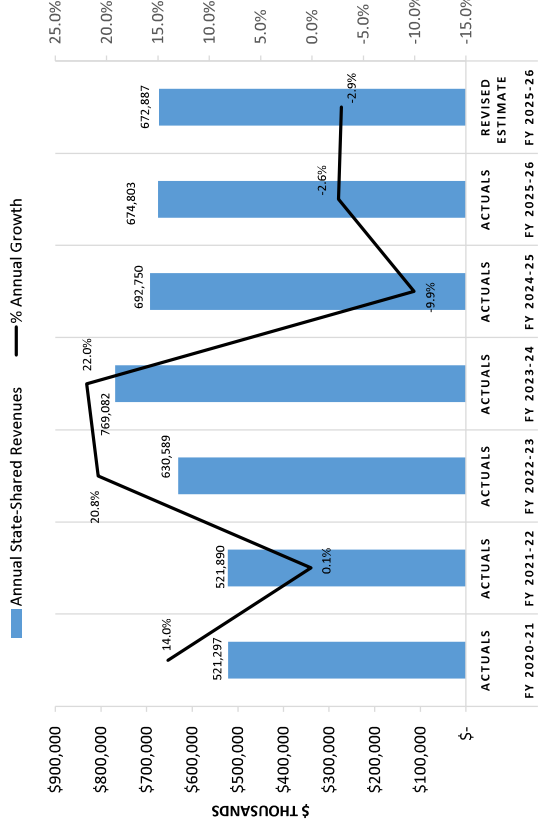
GF LOCAL TAXES



GF NON-TAXES



GF STATE SHARED REVENUES



Notes

- Total General Fund (GF) revenues at twelve months were \$1.94 billion, reflecting a year-over-year (YOY) growth of 5.0%. The growth was primarily driven by higher revenue collections from city sales tax, primary property tax, Street Transportation Department fees, state-shared sales tax, and state-shared vehicle license tax. The growth was partially offset by lower revenue collections in state-shared income tax, parks and libraries, ambulance billings, and interest earnings.
- Local taxes represent approximately \$1.06 billion, or 54.6% of total GF collections. Local taxes are comprised primarily of property and city sales taxes. City sales taxes include various categories, such as retail/remote sales and contracting. The FY 2025-26 city sales tax increased by 15.6% over the FY 2024-25 actuals. This growth was primarily attributed to the 0.5 percentage point increase in the City Transaction Privilege Tax (TPT) and Use Tax rates, effective July 1, 2025.
- Total Non-Tax revenues represent approximately \$205.6 million, or 10.6% of total annual GF revenues. The YOY decline of (-2.6%) in FY 2025-26 was attributed to a decline in interest earnings, parks and libraries, ambulance billings, and parking meters. The decline was partially offset by higher collections in hazardous materials inspection fees and Street utility ordinance inspections.
- State-Shared revenues represent \$674.8 million, or 34.8% of total annual GF collections and are comprised of state sales, income, and vehicle license taxes. The FY 2025-26 state sales tax increased by 2.2%. According to the recent JIBC fiscal report, while the retail/remote and restaurant/bar classifications of the TPT grew at faster rates in FY 2025-26 than in the previous year, Use Tax and the Utilities classification experienced slower growth. The contracting classification was the only major sales tax category that experienced an outright decline in collections in FY 2025-26, declined by (-1.6%). Detailed taxable sales data from ADOR through the month of May indicates that the net reduction in contracting sales tax was almost entirely attributable to residential construction. Taxable sales from this industry were down by (16.1)%, the largest percentage decline since the collapse of the housing market during the Great Recession more than 15 years ago. Contracting tax from the nonresidential (industrial and commercial) construction sector grew by 11.5% through the first 11 months of FY 2026. A significant portion of this increase was likely related to the building and expansion of manufacturing facilities in the state. State-shared income tax is trending lower than last year (-7.2%), is based on collections received by the state from two years prior. The YOY state-shared license tax increased by 1.9% in June 2026.

GENERAL FUND SALES TAX BY MONTH
(In Thousands)
(12+0)

	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	74,002	22.5%	74,002	22.5%	71,721	-3.1%
May	58,547	67,868	15.9%	67,868	15.9%	68,205	0.5%
June	55,301	67,899	22.8%	50,740	-8.2%	66,854	31.8%
Subtotal:	\$707,546	\$804,668	13.7%	\$787,509	11.3%	\$810,941	3.0%
Year End Adjustments	(2,189)	10,979	-7.7%	10,053	100%+	846	-91.6%
TOTAL:	\$705,357	\$815,647	15.6%	\$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:	\$815,647
YTD Revised Estimate:	797,562
Dollars Over/Under:	\$18,085
Percent Over/Under:	2.3%

Actual vs. Prior Year

YTD Actual Revenue:	\$815,647
YTD Prior Year Actual:	705,357
Dollars Over/Under:	\$110,290
Percent Over/Under:	15.6%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(12+0)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26 Revised Estimate	% Chg from PY Actuals
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)		
Amusements	819	470	861	963	848	995	609	719	735	1,121	877	1,084	10,102	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%	10.8%	8.3%	47.1%	17.0%		
Commercial Property Rental	5,597	6,473	6,206	6,513	6,407	6,596	7,527	6,530	6,801	6,516	6,714	6,572	78,452	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%	3.1%	18.5%	25.1%	23.7%		
Construction Contracting	3,230	3,109	3,371	3,938	3,703	3,860	4,122	3,122	3,392	3,558	3,895	4,549	43,849	39,383	3.0%
(% change from prior year)	-16.3%	6.1%	2.6%	33.0%	-2.8%	54.2%	2.4%	11.2%	12.6%	23.2%	15.3%	63.4%	14.7%		
Hotel/Motel Lodging	894	956	945	1,252	1,949	1,830	1,581	2,027	2,652	3,002	2,105	1,582	20,775	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%	33.3%	31.8%	28.0%	26.4%		
Job Printing	46	60	81	81	84	78	70	22	139	82	86	74	903	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%	34.6%	50.7%	40.9%	3.9%		
Other Utilities ^{1/}	15,331	16,100	5,966	2,578	10,886	6,992	6,657	6,724	6,281	6,446	7,808	8,128	99,897	94,610	-6.3%
(% change from prior year)	48.1%	26.0%	-47.6%	-76.1%	20.0%	4.1%	46.7%	-21.8%	-0.0%	7.3%	16.5%	4.5%	-1.1%		
Penalty & Interest	424	416	329	308	285	374	291	375	497	451	348	283	4,381	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%	14.6%	-23.4%	30.6%	14.4%		
Publishing	6	6	5	5	4	5	71	4	2	3	5	6	122	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%	106.6%	13.0%	-9.0%	28.4%		
Rentals of Personal Property	2,699	3,249	3,349	3,806	4,649	3,775	4,405	3,783	3,946	4,884	5,589	5,193	49,328	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%	12.4%	53.1%	56.2%	32.3%		
Residential Property Rental	25	31	195	51	62	21	20	158	(47)	10	18	18	563	438	-98.5%
(% change from prior year)	-99.4%	-98.2%	-94.3%	-98.6%	-98.3%	-99.4%	-98.5%	-67.3%	-120.1%	-97.3%	-98.2%	-91.8%	-98.1%		
Restaurant and Bars	3,209	3,414	3,521	3,888	4,011	4,042	4,134	4,130	4,261	4,731	4,523	4,341	48,204	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%	22.5%	27.3%	26.9%	23.6%		
Retail Sales	28,989	34,025	32,369	32,812	32,833	32,523	41,823	33,374	31,326	38,748	33,270	33,998	406,091	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%	33.5%	16.9%	23.6%	21.8%		
Telecommunication and Cable TV	745	714	664	753	686	704	705	696	680	762	671	680	8,461	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%	-0.2%	4.3%	-4.0%	-4.1%		
Transportation	2	1	1	1	1	2	5	6	2	2	3	5	32	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%	276.1%	416.5%	306.1%	298.8%		
Use Tax	3,214	2,735	2,555	2,739	3,085	2,333	4,092	2,929	2,799	3,684	1,956	1,385	33,506	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%	19.2%	-24.9%	-32.3%	21.2%		
Total	65,231	71,758	60,419	59,690	69,493	64,131	76,113	64,598	63,465	74,002	67,868	67,899	804,668	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%	22.5%	15.9%	22.8%	13.7%		

^{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	925	0	-100.0%
Total	815,647	797,562	13.1%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
June 2026

Category	2024-25 Actual	% Change			Actual/Actual		Actual/Revised Estimate	
		Adopted Budget	Revised Estimate	Actual	Amount	Percent	Amount	Percent
Amusements	\$737	\$1,014	\$762	\$1,084	\$347	47.1%	\$322	42.3%
Commercial Property Rental	5,252	7,129	6,979	6,572	1,320	25.1%	(407)	-5.8%
Construction Contracting	2,785	4,264	3,216	4,549	1,764	63.3%	1,333	41.4%
Hotel/Motel Lodging	1,236	1,752	1,280	1,582	346	28.0%	302	23.6%
Job Printing	52	92	48	74	22	42.3%	26	54.2%
Other Utilities	7,781	7,728	7,043	8,128	347	4.5%	1,085	15.4%
Penalty & Interest	217	310	286	283	66	30.4%	(3)	-1.0%
Publishing	6	6	6	6	0	0.0%	0	0.0%
Rentals of Personal Property	3,324	3,567	4,134	5,193	1,869	56.2%	1,059	25.6%
Residential Property Rentals	220	0	8	18	(202)	-91.6%	10	100%+
Restaurants & Bars	3,420	4,315	4,228	4,341	921	26.9%	113	2.7%
Retail Sales	27,517	34,099	33,549	33,998	6,481	23.6%	449	1.3%
Telecommunication and Cable TV	709	689	652	680	(29)	-4.1%	28	4.3%
Transportation	1	3	2	5	4	100%+	3	100%+
Use	2,044	3,040	2,765	1,385	(659)	-32.2%	(1,380)	-49.9%
TOTAL	\$55,301	\$68,007	\$64,959	\$67,899	\$12,598	22.8%	\$2,941	4.5%

GENERAL FUND SALES TAX CATEGORY ANALYSIS
CUMULATIVE YEAR-TO-DATE PERCENTAGE CHANGE
2025-26 ACTUALS COMPARED TO 2024-25
(12+0)

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%	14.8%	14.2%	17.0%	6.0%
Commercial Property Rental	10.0%	22.9%	24.7%	25.5%	24.7%	26.1%	26.3%	26.6%	27.1%	24.2%	23.6%	23.7%	22.5%
Construction Contracting	-16.3%	-6.6%	-3.6%	4.7%	3.1%	9.7%	8.4%	8.7%	9.1%	10.4%	10.9%	14.7%	3.0%
Hotel/Motel Lodging	-5.8%	3.4%	6.4%	8.1%	12.7%	16.1%	19.2%	22.3%	24.0%	25.6%	26.2%	26.4%	5.6%
Job Printing	-54.5%	-44.2%	-26.7%	-18.0%	-20.9%	-16.8%	-13.6%	-18.5%	-5.3%	-2.1%	1.6%	4.1%	-15.0%
Other Utilities	48.1%	35.9%	8.3%	-11.8%	-6.5%	-5.3%	-1.7%	-4.0%	-3.7%	-3.0%	-1.6%	-1.1%	-6.3%
Penalty & Interest	38.6%	37.0%	30.6%	23.9%	16.9%	16.7%	13.6%	13.1%	19.4%	18.8%	13.5%	14.4%	16.5%
Publishing	-25.0%	-9.1%	11.8%	14.6%	17.1%	28.1%	39.3%	32.2%	29.8%	30.3%	28.6%	26.8%	24.0%
Rentals of Personal Property	-2.0%	10.2%	16.1%	22.9%	29.2%	28.3%	29.4%	28.5%	29.6%	27.2%	29.9%	32.3%	30.0%
Residential Property Rentals	-99.4%	-99.3%	-97.7%	-98.0%	-98.0%	-98.3%	-98.5%	-97.9%	-98.1%	-98.1%	-98.1%	-98.1%	-98.5%
Restaurants & Bars	3.7%	14.2%	18.3%	19.6%	20.5%	21.5%	21.9%	22.6%	22.8%	22.8%	23.2%	23.6%	23.0%
Retail Sales	5.5%	16.6%	19.5%	20.0%	20.2%	19.4%	20.0%	20.3%	20.8%	22.2%	21.7%	21.8%	21.0%
Telecommunication and Cable TV	-11.2%	-11.9%	-14.7%	-10.8%	-8.9%	-7.3%	-6.4%	-5.3%	-5.3%	-4.8%	-4.0%	-4.1%	-9.0%
Transportation	100.0%	100.0%	300.0%	150.0%	100.0%	100.0%	225.0%	382.5%	332.0%	293.3%	280.0%	298.8%	85.0%
Use Tax	23.6%	19.6%	17.8%	22.3%	67.7%	50.4%	41.1%	36.6%	33.1%	31.2%	25.5%	21.2%	30.0%
TOTAL	5.0%	11.2%	8.3%	5.9%	8.5%	8.9%	9.9%	10.5%	11.6%	12.7%	13.0%	13.7%	11.3%

CONVENTION CENTER SALES TAX BY MONTH
(In Thousands)
(12+0)

	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	10,243	17.1%	10,243	17.1%	10,035	-2.0%
May	7,769	9,655	9,016	16.0%	9,016	16.0%	8,803	-2.4%
June	6,556	8,718	8,671	32.3%	5,386	-17.8%	7,893	46.5%
Subtotal:	\$85,373	\$101,977	\$96,708	13.3%	\$93,424	9.4%	\$96,749	3.6%
Year End Adjustment	(321)	1,498	768	100%+	768	100%+	12	-98.4%
TOTAL:	\$85,052	\$103,475	\$97,476	14.6%	\$94,192	10.7%	\$96,761	2.7%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$97,476
YTD Revised Estimate:	94,192
Dollars Over/Under:	\$3,285
Percent Over/Under:	3.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$97,476
YTD Prior Year Actual:	85,052
Dollars Over/Under:	\$12,424
Percent Over/Under:	14.6%

PHOENIX CONVENTION CENTER SALES TAX CATEGORY ANALYSIS

FY 2026 ACTUALS

(12+0)

(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26 Revised Estimate	% Chg from PY Actuals
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)		
Advertising	218	148	138	222	192	153	216	116	142	205	117	147	2,015	2,036	-23.0%
(% change from prior year)	-2.2%	-24.5%	-13.8%	-33.6%	-51.4%	-25.5%	-48.5%	-12.0%	-0.2%	-4.0%	-29.0%	167.2%	-23.8%		
Construction Contracting	2,307	2,221	2,408	2,813	2,645	2,757	2,945	2,230	2,423	2,542	2,782	3,249	31,322	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%	23.2%	15.3%	63.4%	14.7%		
Hotel/Motel Lodging	1,443	1,279	1,258	1,687	2,626	2,482	2,128	2,741	3,556	4,054	2,818	2,113	28,184	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%	10.6%	8.1%	4.3%	4.9%		
Job Printing	33	43	58	58	60	56	50	16	99	59	61	53	644	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%	34.6%	50.7%	40.9%	3.7%		
Publishing	4	4	4	4	3	3	51	3	1	2	4	4	88	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%	106.6%	13.0%	-9.0%	29.3%		
Restaurant and Bars	2,292	2,438	2,515	2,777	2,865	2,887	2,953	2,950	3,044	3,380	3,231	3,101	34,433	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%	22.5%	27.3%	26.9%	23.6%		
Transportation	1	1	1	1	1	1	4	5	1	2	2	3	22	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%	276.1%	416.5%	306.1%	271.7%		
Total	6,299	6,133	6,381	7,562	8,391	8,340	8,346	8,060	9,266	10,243	9,016	8,671	96,708	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%	17.1%	16.0%	32.3%	13.3%		
													GASB	768	100%+
													Total	97,476	10.7%

SPORTS FACILITIES SALES TAX BY MONTH
(In Thousands)
(12+0)

	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	4,401	5.1%	4,401	5.1%	4,183	-5.0%
May	3,003	3,500	3,046	1.4%	3,046	1.4%	3,125	2.6%
June	2,331	2,753	2,388	2.4%	1,924	-17.5%	2,471	28.4%
Subtotal:	\$29,889	\$32,683	\$30,528	2.1%	\$30,064	0.6%	\$30,503	1.5%
Year End Adjustment	81	127	(120)	-100%+	(120)	-100%+	76	100%+
TOTAL:	\$29,970	\$32,810	\$30,408	1.5%	\$29,944	-0.1%	\$30,579	2.1%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$30,408
YTD Revised Estimate:	29,944
Dollars Over/Under:	\$464
Percent Over/Under:	1.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$30,408
YTD Prior Year Actual:	29,970
Dollars Over/Under:	\$439
Percent Over/Under:	1.5%

(000's)

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JET FUEL SALES TAX BY MONTH
(In Thousands)
(12+0)

	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	-34.3%	44	-34.3%	58	31.8%
February	232	223	227	-2.2%	227	-2.2%	215	-5.3%
March	68	76	75	9.6%	75	9.6%	77	3.4%
April	99	123	107	7.6%	107	7.6%	116	8.9%
May	76	61	69	-9.9%	69	-9.9%	69	0.7%
June	58	49	51	-12.9%	86	48.3%	54	-37.2%
Subtotal:	\$894	\$884	\$824	-7.8%	\$860	-3.9%	\$874	1.7%
Year End Adjustment	1	2	(2)	-100%+	(2)	-100%+	1	100%+
TOTAL:	\$895	\$886	\$822	-8.2%	\$858	-4.2%	\$875	2.0%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$822
YTD Revised Estimate:	858
Dollars Over/Under:	(\$36)
Percent Over/Under:	-4.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$822
YTD Prior Year Actual:	895
Dollars Over/Under:	(\$73)
Percent Over/Under:	-8.2%

JET FUEL SALES TAXES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(12+0)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26 Revised Estimate	% Chg from PY Actuals
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)		
Jet Fuel	49	40	36	48	45	35	44	227	75	107	69	51	824	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%	7.4%	-8.8%	-12.3%	-7.8%		
Total	49	40	36	48	45	35	44	227	75	107	69	51	824	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%	7.4%	-8.8%	-12.3%	-7.8%		
GASB															
													(2)	(2)	-100%+
Total													822	858	-4.1%

TRANSPORTATION 2050 SALES TAX BY MONTH
(In Thousands)
(12+0)

	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	41,071	24.8%	41,071	24.8%	39,737	-3.2%
May	31,510	38,505	37,071	17.6%	37,071	17.6%	37,624	1.5%
June	28,827	37,138	37,171	28.9%	26,562	-7.9%	36,365	36.9%
Subtotal:	\$367,814	\$431,282	\$430,558	17.1%	\$419,949	14.2%	\$433,412	3.2%
Year End Adjustment	(2,321)	7,808	6,218	100%+	6,218	100%+	1,428	-77.0%
TOTAL:	\$365,494	\$439,090	\$436,776	19.5%	\$426,167	16.6%	\$434,840	2.0%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$436,776
YTD Revised Estimate:	426,167
Dollars Over/Under:	\$10,609
Percent Over/Under:	2.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$436,776
YTD Prior Year Actual:	365,494
Dollars Over/Under:	\$71,282
Percent Over/Under:	19.5%

FY 2026 ACTUALS
(12+0)
(000'S)

(% change from prior year)

GASB	5,362	5,362	100%
Total	376,505	367,358	16.6%

TRANSPORTATION 2050 - STREET TRANSPORTATION SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(12+0)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	66 31.0%	38 -30.0%	69 4.8%	78 8.5%	68 17.9%	80 54.1%	49 3.1%	58 43.7%	59 19.6%	90 10.8%	71 8.3%	87 47.1%	813 17.0%	737	6.0%
Commercial Property Rental (% change from prior year)	415 9.0%	486 37.6%	468 30.2%	492 29.5%	484 23.5%	498 34.8%	568 29.2%	492 30.6%	513 32.4%	492 4.5%	506 20.1%	496 26.8%	5,909 25.2%	5,783	22.5%
Construction Contracting (% change from prior year)	446 -16.3%	429 6.1%	465 2.6%	543 33.0%	511 -2.6%	533 54.2%	569 2.4%	431 11.2%	488 12.6%	491 23.2%	538 15.3%	628 63.4%	6,051 14.7%	5,435	3.0%
Hotel/Motel Lodging (% change from prior year)	72 -5.8%	77 13.8%	76 12.9%	101 12.2%	157 23.6%	147 29.0%	127 37.0%	163 39.1%	213 32.1%	242 33.3%	169 31.8%	127 28.0%	1,672 26.4%	1,397	5.6%
Job Printing (% change from prior year)	6 -54.9%	8 32.7%	11 23.4%	11 11.2%	12 -29.0%	11 8.5%	10 12.4%	3 -64.5%	19 143.7%	11 34.6%	12 50.7%	10 40.9%	124 3.7%	102	-15.0%
Publishing (% change from prior year)	1 -27.0%	1 32.5%	1 172.3%	1 41.2%	1 38.7%	1 163.5%	10 45.1%	1 -47.4%	0 -26.1%	0 106.6%	1 13.0%	1 -9.0%	17 29.3%	16	24.0%
Rentals of Personal Property (% change from prior year)	217 -2.0%	262 23.0%	270 28.0%	306 43.7%	374 51.0%	304 24.2%	355 34.8%	305 23.0%	318 38.8%	393 12.4%	450 53.1%	418 56.2%	3,971 32.3%	3,902	30.0%
Residential Property Rental (% change from prior year)	2 -99.4%	2 -99.2%	16 -94.3%	4 -98.6%	5 -98.3%	2 -99.4%	2 -99.5%	13 -67.4%	(4) -120.1%	1 -97.3%	1 -98.3%	1 -91.8%	45 -98.1%	35	-98.5%
Restaurant and Bars (% change from prior year)	443 3.7%	471 26.3%	486 26.6%	537 23.3%	553 23.6%	558 26.4%	570 23.5%	570 27.6%	588 24.1%	653 22.5%	624 27.3%	599 26.9%	6,652 23.6%	6,622	23.0%
Retail Sales (% change from prior year)	2,245 5.1%	2,653 28.8%	2,507 25.2%	2,566 22.5%	2,559 21.1%	2,543 17.3%	3,258 23.5%	2,605 22.8%	2,450 26.6%	3,016 33.9%	2,592 17.5%	2,655 24.7%	31,649 22.4%	31,269	20.9%
Transportation (% change from prior year)	0 259.5%	0 81.3%	0 116.9%	0 9.6%	0 127.3%	0 28.8%	1 949.7%	1 1708.7%	0 123.3%	0 276.1%	0 416.5%	1 306.1%	4 271.7%	2	85.0%
Use Tax (% change from prior year)	221 11.8%	202 17.9%	191 15.7%	210 42.8%	229 -441.0%	177 -6.1%	307 10.7%	222 13.4%	214 12.2%	278 17.6%	152 -19.9%	106 -29.4%	2,507 22.8%	2,652	30.0%
Total	4,134	4,629	4,559	4,849	4,953	4,853	5,825	4,862	4,838	5,668	5,116	5,130	59,415	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%	24.8%	17.6%	28.9%	17.1%		

GASB	856	856	100%+
Total	60,271	58,809	16.6%

PARKS & PRESERVES SALES TAX BY MONTH
(In Thousands)
(12+0)

	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	5,994	24.8%	5,994	24.8%	5,812	-3.0%
May	4,610	5,619	5,391	16.9%	5,391	16.9%	5,505	2.1%
June	4,222	5,419	5,399	27.9%	4,085	-3.2%	5,324	30.3%
Subtotal:	\$53,751	\$62,990	\$62,784	16.8%	\$61,470	14.4%	\$63,442	3.2%
Year End Adjustment	(333)	1,013	903	100%+	903	100%+	102	-88.7%
TOTAL:	\$53,418	\$64,003	\$63,687	19.2%	\$62,373	16.8%	\$63,544	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$63,687
YTD Revised Estimate:	62,373
Dollars Over/Under:	\$1,314
Percent Over/Under:	2.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$63,687
YTD Prior Year Actual:	53,418
Dollars Over/Under:	\$10,270
Percent Over/Under:	19.2%

PHOENIX PARKS AND PRESERVES INITIATIVE - PARKS SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(12+0)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	Revised	from PY
														Estimate	Actuals
Amusements	41	24	43	48	42	50	30	36	37	56	44	54	505	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%	10.8%	8.3%	47.1%	17.0%		
Commercial Property Rental	259	302	291	305	301	309	353	306	319	306	315	308	3,671	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%	4.5%	20.1%	26.8%	25.2%		
Construction Contracting	277	266	289	338	317	331	353	268	291	305	334	390	3,758	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%	23.2%	15.3%	63.4%	14.7%		
Hotel/Motel Lodging	45	48	47	63	97	92	79	101	133	150	105	79	1,039	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%	33.3%	31.8%	28.0%	26.4%		
Job Printing	4	5	7	7	7	7	6	2	12	7	7	6	77	63	-15.0%
Publishing	1	1	0	0	0	0	6	0	0	0	0	1	11	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%	106.6%	13.0%	-9.0%	29.3%		
Rentals of Personal Property	135	162	167	190	232	189	220	189	197	244	279	260	2,466	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%	12.4%	53.1%	56.2%	32.3%		
Residential Property Rental	1	2	10	3	3	1	1	8	(2)	1	1	1	28	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%	-97.3%	-98.2%	-91.8%	-98.1%		
Restaurant and Bars	275	293	302	333	344	346	354	354	365	406	388	372	4,132	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%	22.5%	27.3%	26.9%	23.6%		
Retail Sales	1,449	1,701	1,618	1,641	1,642	1,626	2,091	1,669	1,566	1,937	1,663	1,700	20,304	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%	33.5%	16.9%	23.5%	21.8%		
Transportation	0	0	0	0	0	0	0	1	0	0	0	0	3	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%	276.1%	416.5%	306.1%	271.7%		
Use Tax	161	137	128	137	154	117	205	146	140	184	98	69	1,675	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%	19.2%	-24.9%	-32.3%	21.2%		
Total	2,647	2,940	2,903	3,065	3,141	3,067	3,699	3,079	3,057	3,596	3,235	3,240	37,669	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%	24.8%	17.0%	27.9%	16.8%		
													GASB	542	100%+
													Total	38,210	16.8%

PHOENIX PARKS AND PRESERVES INITIATIVE - PRESERVES SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(12+0)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	27 31.0%	16 -30.0%	29 4.8%	32 8.5%	28 17.9%	33 54.1%	20 3.1%	24 43.7%	25 19.6%	37 10.8%	29 8.3%	36 47.1%	337 17.0%	305	6.0%
Commercial Property Rental (% change from prior year)	172 9.4%	201 37.7%	194 30.2%	204 29.5%	201 23.5%	206 34.8%	235 29.2%	204 30.6%	212 32.4%	204 4.5%	210 20.1%	205 26.8%	2,448 25.2%	2,395	22.5%
Construction Contracting (% change from prior year)	185 -16.3%	178 6.1%	193 2.6%	225 33.0%	212 -2.6%	221 54.2%	236 2.4%	178 11.2%	194 12.6%	203 23.2%	223 15.3%	260 63.4%	2,506 14.7%	2,251	3.0%
Hotel/Motel Lodging (% change from prior year)	30 -5.8%	32 13.8%	32 12.9%	42 12.2%	65 23.6%	61 29.0%	53 37.0%	68 39.1%	88 32.1%	100 33.3%	70 31.8%	53 28.0%	693 26.4%	579	5.6%
Job Printing (% change from prior year)	3 -54.9%	3 -32.7%	5 23.4%	5 11.2%	5 -29.0%	4 8.5%	4 12.4%	1 -64.5%	8 143.7%	5 34.6%	5 50.7%	4 40.9%	52 3.7%	42	-15.0%
Publishing (% change from prior year)	0 -27.0%	0 32.5%	0 172.3%	0 41.2%	0 38.7%	0 163.5%	0 45.1%	0 -47.4%	0 -26.1%	0 106.6%	0 13.0%	0 -9.0%	7 29.3%	7	24.0%
Rentals of Personal Property (% change from prior year)	90 -2.0%	108 23.0%	112 28.0%	127 43.7%	155 51.0%	126 24.2%	147 34.8%	126 23.0%	132 38.8%	163 12.4%	186 53.1%	173 56.2%	1,644 32.3%	1,616	30.0%
Residential Property Rental (% change from prior year)	1 -99.4%	1 -99.2%	6 -94.3%	2 -98.6%	2 -98.3%	1 -99.4%	1 -99.5%	5 -67.3%	(2) -120.1%	0 -97.3%	1 -98.2%	1 -91.8%	19 -98.1%	15	-98.5%
Restaurant and Bars (% change from prior year)	183 3.7%	195 26.3%	201 26.6%	222 23.3%	229 23.6%	231 26.4%	236 23.9%	236 27.6%	244 24.1%	270 22.5%	258 27.3%	248 26.9%	2,755 23.8%	2,742	23.0%
Retail Sales (% change from prior year)	966 5.4%	1,134 28.2%	1,079 25.6%	1,094 21.7%	1,095 20.8%	1,084 15.8%	1,394 22.7%	1,113 22.4%	1,044 25.7%	1,292 33.5%	1,109 16.9%	1,133 23.6%	13,537 21.8%	13,440	21.0%
Transportation (% change from prior year)	0 259.5%	0 81.3%	0 116.9%	0 9.6%	0 127.3%	0 28.8%	0 949.7%	0 1708.7%	0 123.3%	0 276.1%	0 416.5%	0 306.1%	2 271.7%	1	85.0%
Use Tax (% change from prior year)	107 23.6%	91 15.1%	85 14.0%	91 38.7%	103 -577.8%	78 -7.9%	136 12.9%	98 11.5%	93 9.0%	123 19.2%	65 -24.9%	46 -32.3%	1,117 21.2%	1,198	30.0%
Total (% change from prior year)	1,765 -4.3%	1,960 15.5%	1,935 14.5%	2,043 16.3%	2,094 19.2%	2,045 13.6%	2,467 13.2%	2,053 21.8%	2,038 24.4%	2,398 24.8%	2,157 17.0%	2,160 27.9%	25,116 16.8%	24,590	14.4%

GASB	361	361	100%+
Total	25,477	24,951	16.8%

NEIGHBORHOOD PROTECTION SALES TAX BY MONTH
(In Thousands)
(12+0)

	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	21.7%	5,133	21.7%	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	5,994	24.8%	5,994	24.8%	5,813	-3.0%
May	4,610	5,619	5,392	17.0%	5,392	17.0%	5,505	2.1%
June	4,223	5,418	5,399	27.8%	4,084	-3.3%	5,322	30.3%
Subtotal:	\$53,754	\$62,990	\$62,784	16.8%	\$61,470	14.4%	\$63,442	3.2%
Year End Adjustment	(336)	1,013	902	100%+	902	100%+	103	-88.6%
TOTAL:	\$53,418	\$64,003	\$63,686	19.2%	\$62,371	16.8%	\$63,545	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$63,686
YTD Revised Estimate:	62,371
Dollars Over/Under:	\$1,315
Percent Over/Under:	2.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$63,686
YTD Prior Year Actual:	53,418
Dollars Over/Under:	\$10,268
Percent Over/Under:	19.2%

NEIGHBORHOOD PROTECTION - BLOCK WATCH SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(12+0)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	3 31.0%	2 -30.0%	4 4.8%	4 8.5%	4 17.9%	4 54.1%	3 3.1%	3 43.7%	3 19.6%	5 10.8%	4 8.3%	5 47.1%	42 17.0%	38	6.0%
Commercial Property Rental (% change from prior year)	22 9.4%	25 37.7%	24 30.2%	25 29.5%	25 23.5%	26 34.8%	29 29.2%	25 30.6%	27 32.4%	25 4.5%	26 20.1%	26 26.8%	306 25.2%	299	22.5%
Construction Contracting (% change from prior year)	23 -16.3%	22 6.1%	24 2.6%	28 33.0%	26 -2.6%	28 54.2%	29 2.4%	22 11.2%	24 12.6%	25 23.2%	28 15.3%	33 63.4%	313 14.7%	281	3.0%
Hotel/Motel Lodging (% change from prior year)	4 -5.8%	4 13.8%	4 12.9%	5 12.2%	8 23.6%	8 29.0%	7 37.0%	8 39.1%	11 32.1%	13 33.3%	9 31.8%	7 28.0%	87 26.4%	72	5.6%
Job Printing (% change from prior year)	0 -54.9%	0 -32.7%	1 23.4%	1 11.2%	1 -29.0%	1 8.5%	1 12.4%	0 -64.5%	1 143.7%	1 34.6%	1 50.7%	1 40.9%	6 3.7%	5	-15.0%
Publishing (% change from prior year)	0 -27.0%	0 32.5%	0 172.3%	0 41.2%	0 38.7%	0 163.5%	1 45.1%	0 -47.4%	0 -26.1%	0 106.6%	0 13.0%	0 -9.0%	1 29.3%	1	24.0%
Rentals of Personal Property (% change from prior year)	11 -2.0%	14 23.0%	14 28.0%	16 43.7%	19 51.0%	16 24.2%	18 34.8%	16 23.0%	16 38.8%	20 12.4%	23 53.1%	22 56.2%	206 32.3%	202	30.0%
Residential Property Rental (% change from prior year)	0 -99.4%	0 -99.2%	1 -94.3%	0 -98.6%	0 -98.3%	0 -99.4%	0 -99.5%	0 -67.3%	0 -120.1%	0 -97.3%	0 -98.2%	0 -91.8%	2 -98.1%	2	-98.5%
Restaurant and Bars (% change from prior year)	23 3.7%	24 26.3%	25 26.6%	28 23.3%	29 23.6%	29 26.4%	30 23.9%	30 27.6%	30 24.1%	34 22.5%	32 27.3%	31 26.9%	345 23.6%	343	23.0%
Retail Sales (% change from prior year)	121 5.4%	142 28.2%	135 25.6%	137 21.7%	137 20.8%	136 15.8%	174 22.7%	139 22.4%	131 25.7%	162 33.5%	139 16.9%	142 23.6%	1,693 21.8%	1,681	21.0%
Transportation (% change from prior year)	0 259.5%	0 81.3%	0 116.9%	0 9.6%	0 127.3%	0 28.8%	0 949.7%	0 1708.7%	0 123.3%	0 276.1%	0 416.5%	0 306.1%	0 271.7%	0	85.0%
Use Tax (% change from prior year)	13 23.6%	11 15.1%	11 14.0%	11 38.7%	13 -577.7%	10 -7.9%	17 12.9%	12 11.5%	12 9.0%	15 19.2%	8 -24.9%	6 -32.3%	140 21.2%	150	30.0%
Total	221	245	242	256	262	256	308	257	255	300	270	270	3,141	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%	24.8%	17.0%	27.9%	16.8%		
											</				

NEIGHBORHOOD PROTECTION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(12+0)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	17 31.0%	10 -30.0%	18 4.8%	20 8.5%	18 17.9%	21 54.1%	13 3.1%	15 43.7%	15 19.6%	23 10.8%	18 8.3%	23 47.1%	210 17.0%	191	6.0%
Commercial Property Rental (% change from prior year)	108 9.4%	126 37.7%	121 30.2%	127 29.5%	125 23.5%	129 34.8%	147 29.2%	127 30.6%	133 32.4%	127 4.5%	131 20.1%	128 26.8%	1,530 25.2%	1,496	22.5%
Construction Contracting (% change from prior year)	115 -16.3%	111 6.1%	120 2.6%	141 33.0%	132 -2.6%	138 54.2%	147 2.4%	111 11.2%	121 12.6%	127 23.2%	139 15.3%	162 63.4%	1,566 14.7%	1,406	3.0%
Hotel/Motel Lodging (% change from prior year)	19 -5.8%	20 13.8%	20 12.9%	26 12.2%	41 23.6%	38 29.0%	33 37.0%	42 39.1%	55 32.1%	63 33.3%	44 31.8%	33 28.0%	433 26.4%	362	5.6%
Job Printing (% change from prior year)	2 -54.9%	2 -32.7%	3 23.4%	3 11.2%	3 -29.0%	3 8.5%	3 12.4%	1 -84.5%	5 143.7%	3 34.6%	3 50.7%	3 40.9%	32 3.7%	26	-15.0%
Publishing (% change from prior year)	0 -27.0%	0 32.5%	0 172.3%	0 41.2%	0 38.7%	0 163.5%	3 45.1%	0 -47.4%	0 -26.1%	0 106.6%	0 13.0%	0 -9.0%	4 29.3%	4	24.0%
Rentals of Personal Property (% change from prior year)	56 -2.0%	68 23.0%	70 28.0%	79 43.7%	97 51.0%	79 24.2%	92 34.8%	79 23.0%	82 38.8%	102 12.4%	116 53.1%	108 56.2%	1,028 32.3%	1,010	30.0%
Residential Property Rental (% change from prior year)	1 -99.4%	1 -99.2%	4 -94.3%	1 -98.6%	1 -98.3%	0 -99.4%	0 -99.5%	3 -87.3%	(1) -120.1%	0 -97.3%	0 -98.2%	0 -91.8%	12 -98.1%	9	-98.5%
Restaurant and Bars (% change from prior year)	115 3.7%	122 26.3%	126 26.6%	139 23.3%	143 23.6%	144 26.4%	148 23.9%	147 27.6%	152 24.1%	169 22.5%	162 27.3%	155 26.9%	1,721 23.8%	1,714	23.0%
Retail Sales (% change from prior year)	604 5.4%	709 28.2%	674 25.6%	683 21.7%	684 20.8%	677 15.8%	871 22.7%	695 22.4%	653 25.7%	807 33.5%	693 16.9%	708 23.6%	8,459 21.8%	8,398	21.0%
Transportation (% change from prior year)	0 259.5%	0 81.3%	0 116.9%	0 9.6%	0 127.3%	0 28.8%	0 949.7%	0 1708.7%	0 123.3%	0 276.1%	0 416.5%	0 306.1%	1 271.7%	1	85.0%
Use Tax (% change from prior year)	67 23.6%	57 15.1%	53 14.0%	57 38.7%	64 -577.9%	49 -7.9%	85 12.9%	61 11.5%	58 9.0%	77 19.2%	41 -24.9%	29 -32.3%	698 21.2%	748	30.0%
Total	1,103	1,225	1,209	1,277	1,309	1,278	1,541	1,283	1,274	1,498	1,348	1,350	15,693	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%	24.8%	17.0%	27.9%	16.8%		

GASB	225	225	100%+
Total	15,918	15,590	16.7%

NEIGHBORHOOD PROTECTION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(12+0)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	48 31.0%	27 -30.0%	50 4.8%	56 8.5%	49 17.9%	58 54.1%	36 3.1%	42 43.7%	43 19.6%	65 10.8%	51 8.3%	63 47.1%	589 17.0%	534	6.0%
Commercial Property Rental (% change from prior year)	302 9.4%	352 37.7%	339 30.2%	356 29.5%	351 23.5%	361 34.8%	412 29.2%	357 30.6%	372 32.4%	357 4.5%	367 20.1%	359 26.0%	4,284 25.2%	4,191	22.5%
Construction Contracting (% change from prior year)	323 -16.3%	311 6.1%	337 2.6%	394 33.0%	370 -2.6%	386 54.2%	412 2.4%	312 11.2%	339 12.6%	356 23.2%	390 15.3%	455 63.4%	4,385 14.7%	3,938	3.0%
Hotel/Motel Lodging (% change from prior year)	52 -5.8%	56 13.8%	55 12.9%	73 12.2%	114 23.6%	107 29.0%	92 37.0%	118 39.1%	155 32.1%	175 33.3%	123 31.8%	92 28.0%	1,212 26.4%	1,013	5.6%
Job Printing (% change from prior year)	5 -54.9%	6 -32.7%	8 23.4%	8 11.2%	8 -29.0%	8 8.5%	7 12.4%	2 -64.5%	14 143.7%	8 34.6%	9 50.7%	7 40.9%	90 3.7%	74	-15.0%
Publishing (% change from prior year)	1 -27.0%	1 32.5%	1 172.3%	1 41.2%	1 38.7%	0 163.5%	7 45.1%	0 -47.4%	0 -26.1%	0 106.6%	0 13.0%	1 -9.0%	12 29.3%	12	24.0%
Rentals of Personal Property (% change from prior year)	157 -2.0%	190 23.0%	195 28.0%	2,222 43.7%	271 51.0%	220 24.2%	257 34.8%	221 23.0%	230 38.8%	285 12.4%	326 53.1%	303 56.2%	2,878 32.3%	2,828	30.0%
Residential Property Rental (% change from prior year)	1 -99.4%	2 -99.2%	11 -94.3%	3 -98.6%	4 -98.3%	1 -99.4%	1 -99.5%	9 -67.3%	(3) -120.1%	1 -97.3%	1 -98.2%	1 -91.8%	33 -98.1%	26	-98.5%
Restaurant and Bars (% change from prior year)	321 3.7%	341 26.3%	352 26.6%	389 23.3%	401 23.6%	404 26.4%	413 23.9%	413 27.6%	426 24.1%	473 22.5%	452 27.3%	434 26.9%	4,821 23.6%	4,799	23.0%
Retail Sales (% change from prior year)	1,691 5.4%	1,985 28.2%	1,888 25.6%	1,914 21.7%	1,915 20.8%	1,897 15.8%	2,440 22.7%	1,947 22.4%	1,827 25.7%	2,260 33.5%	1,941 16.9%	1,983 23.6%	23,689 21.8%	23,518	21.0%
Transportation (% change from prior year)	0 259.5%	0 81.3%	0 116.9%	0 9.6%	0 127.3%	0 28.8%	0 949.7%	1 1708.7%	0 123.3%	0 276.1%	0 416.5%	0 306.1%	3 271.7%	2	85.0%
Use Tax (% change from prior year)	187 23.6%	160 15.1%	149 14.0%	160 38.7%	180 -577.9%	136 -7.9%	239 12.9%	171 11.5%	163 9.0%	215 19.2%	114 -24.9%	81 -32.3%	1,955 21.2%	2,096	30.0%
Total (% change from prior year)	3,088 -4.3%	3,430 15.5%	3,387 14.5%	3,576 16.3%	3,665 19.2%	3,579 13.6%	4,316 13.2%	3,593 21.8%	3,567 24.4%	4,196 24.8%	3,774 17.0%	3,780 27.9%	43,950 16.8%	43,029	14.4%

GASB	632	632	100%+
Total	44,582	43,661	16.8%

CAPITAL CONSTRUCTION SALES TAX BY MONTH
(In Thousands)
(12+0)

	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	564	-0.2%	564	-0.2%	547	-3.0%
May	477	583	497	4.2%	497	4.2%	421	-15.2%
June	525	510	504	-4.0%	182	-65.3%	478	162.6%
Subtotal:	\$6,532	\$6,870	\$6,266	-4.1%	\$5,944	-9.0%	\$5,641	-5.1%
Year End Adjustment	(105)	50	(94)	10.5%	(94)	10.5%	18	100%+
TOTAL:	\$6,427	\$6,920	\$6,172	-4.0%	\$5,850	-9.0%	\$5,659	-3.3%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$6,172
YTD Revised Estimate:	5,850
Dollars Over/Under:	\$322
Percent Over/Under:	5.5%

Actual vs. Prior Year

YTD Actual Revenue:	\$6,172
YTD Prior Year Actual:	6,427
Dollars Over/Under:	(\$255)
Percent Over/Under:	-4.0%

CAPITAL CONSTRUCTION SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
 (12+0)
 (000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26 Revised Estimate	% Chg from PY Actuals
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)		
Telecommunication and Cable TV (% change from prior year)	552 -11.1%	529 -12.7%	492 -20.4%	558 2.7%	508 -0.2%	521 1.7%	522 -0.9%	515 3.2%	504 -4.9%	564 -0.2%	497 4.3%	504 -4.0%	6,266 -4.1%	5,944	-9.0%
													0		
Total	552	529	492	558	508	521	522	515	504	564	497	504	6,266	5,944	-9.0%
(% change from prior year)	-11.1%	-12.7%	-20.4%	2.7%	-0.2%	1.7%	-0.9%	3.2%	-4.9%	-0.2%	4.3%	-4.0%	-4.1%		
GASB															
													(94)	(94)	-100%+
Total													6,172	5,850	-9.0%

PUBLIC SAFETY ENHANCEMENT SALES TAX BY MONTH
(In Thousands)
(12+0)

	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	2,460	14.1%	2,460	14.1%	2,271	-7.7%
May	2,471	2,569	2,634	6.6%	2,634	6.6%	2,550	-3.2%
June	2,576	2,807	2,854	10.8%	1,538	-40.3%	2,669	73.5%
Subtotal:	\$34,903	\$35,268	\$35,695	2.3%	\$34,379	-1.5%	\$34,826	1.3%
Year End Adjustment	313	42	(147)	-100%+	(147)	-100%+	61	100%+
TOTAL:	\$35,216	\$35,310	\$35,548	0.9%	\$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:	\$35,548
YTD Revised Estimate:	34,232
Dollars Over/Under:	\$1,316
Percent Over/Under:	3.8%

Actual vs. Prior Year

YTD Actual Revenue:	\$35,548
YTD Prior Year Actual:	35,216
Dollars Over/Under:	\$332
Percent Over/Under:	0.9%

(000's)

^{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.

(000's)

^{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.

2007 PUBLIC SAFETY EXPANSION SALES TAX BY MONTH
(In Thousands)
(12+0)

	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	11,987	24.8%	11,987	24.8%	11,625	-3.0%
May	9,220	11,240	10,783	17.0%	10,783	17.0%	11,011	2.1%
June	8,446	10,838	10,799	27.9%	8,167	-3.3%	10,644	30.3%
Subtotal:	\$107,503	\$125,980	\$125,571	16.8%	\$122,939	14.4%	\$126,884	3.2%
Year End Adjustment	(669)	2,026	1,805	100%+	1,805	100%+	205	-88.6%
TOTAL:	\$106,834	\$128,006	\$127,376	19.2%	\$124,744	16.8%	\$127,089	1.9%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$127,376
YTD Revised Estimate:	124,744
Dollars Over/Under:	\$2,632
Percent Over/Under:	2.1%

Actual vs. Prior Year

YTD Actual Revenue:	\$127,376
YTD Prior Year Actual:	106,834
Dollars Over/Under:	\$20,542
Percent Over/Under:	19.2%

PUBLIC SAFETY EXPANSION - FIRE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(12+0)
(000'S)

	JUL (Act)	AUG (Act)	SEP (Act)	OCT (Act)	NOV (Act)	DEC (Act)	JAN (Act)	FEB (Act)	MAR (Act)	APR (Act)	MAY (Act)	JUN (Act)	TOTAL (Act)	2025-26 Revised Estimate	% Chg from PY Actuals
Amusements (% change from prior year)	27 31.0%	16 -30.0%	29 4.8%	32 8.5%	28 17.9%	33 54.1%	20 3.1%	24 43.7%	25 19.6%	37 10.8%	29 8.3%	36 47.1%	337 17.0%	305	6.0%
Commercial Property Rental (% change from prior year)	172 9.4%	201 37.7%	194 30.2%	204 29.5%	201 23.5%	206 34.8%	235 29.2%	204 30.6%	212 32.4%	204 4.5%	210 20.1%	205 26.6%	2,448 25.2%	2,395	22.5%
Construction Contracting (% change from prior year)	185 -16.3%	178 6.1%	193 2.6%	225 33.0%	212 -2.6%	221 54.2%	236 2.4%	178 11.2%	194 12.6%	203 23.2%	223 15.3%	260 63.4%	2,506 14.7%	2,251	3.0%
Hotel/Motel Lodging (% change from prior year)	30 -5.8%	32 13.8%	32 12.9%	42 12.2%	65 23.6%	61 29.0%	53 37.0%	68 39.1%	88 32.1%	100 33.3%	70 31.8%	53 28.0%	693 26.4%	579	5.6%
Job Printing (% change from prior year)	3 -54.9%	3 -32.7%	5 23.4%	5 11.2%	5 -29.0%	4 8.5%	4 12.4%	1 -64.5%	8 143.7%	5 34.6%	5 50.7%	4 40.9%	52 3.7%	42	-15.0%
Publishing (% change from prior year)	0 -27.0%	0 32.5%	0 172.3%	0 41.2%	0 38.7%	0 163.5%	4 45.1%	0 -47.4%	0 -26.1%	0 106.6%	0 13.0%	0 -9.0%	7 29.3%	7	24.0%
Rentals of Personal Property (% change from prior year)	90 -2.0%	108 23.0%	112 28.0%	127 43.7%	155 51.0%	126 24.2%	147 34.8%	126 23.0%	132 38.8%	163 12.4%	186 53.1%	173 56.2%	1,644 32.3%	1,616	30.0%
Residential Property Rental (% change from prior year)	1 -99.4%	1 -99.2%	6 -94.3%	2 -98.6%	2 -98.3%	1 -99.4%	1 -99.5%	5 -87.3%	(2) -120.1%	0 -97.3%	1 -98.2%	1 -91.8%	19 -98.1%	15	-98.5%
Restaurant and Bars (% change from prior year)	183 3.7%	195 26.3%	201 26.6%	222 23.3%	229 23.6%	231 26.4%	236 23.9%	236 27.6%	244 24.1%	270 22.5%	258 27.3%	248 26.9%	2,755 23.8%	2,742	23.0%
Retail Sales (% change from prior year)	966 5.4%	1,134 28.2%	1,079 25.6%	1,094 21.7%	1,095 20.8%	1,084 15.8%	1,394 22.7%	1,113 22.4%	1,044 25.7%	1,292 33.5%	1,109 16.9%	1,133 23.6%	13,537 21.8%	13,440	21.0%
Transportation (% change from prior year)	0 259.5%	0 81.3%	0 116.9%	0 9.6%	0 127.3%	0 28.8%	0 949.7%	0 1708.7%	0 123.3%	0 276.1%	0 416.5%	0 306.1%	2 271.7%	1	85.0%
Use Tax (% change from prior year)	107 23.6%	91 15.1%	85 14.0%	91 38.7%	103 -577.8%	78 -7.9%	136 12.9%	98 11.5%	93 9.0%	123 19.2%	65 -24.9%	46 -32.3%	1,117 21.2%	1,198	30.0%
Total	1,765	1,960	1,935	2,043	2,094	2,045	2,467	2,053	2,038	2,398	2,157	2,160	25,116	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%	24.8%	17.0%	27.9%	16.8%		

GASB	361	361	100%+
Total	25,477	24,951	16.8%

PUBLIC SAFETY EXPANSION - POLICE SALES TAX CATEGORY ANALYSIS
FY 2026 ACTUALS
(12+0)
(000'S)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	2025-26	% Chg
	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	Revised	from PY
														Estimate	Actuals
Amusements	109	63	115	128	113	133	81	96	98	149	117	145	1,347	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%	10.8%	8.3%	47.1%	17.0%		
Commercial Property Rental	690	805	775	814	802	824	941	815	849	815	839	821	9,791	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%	4.5%	20.1%	26.8%	25.2%		
Construction Contracting	738	711	771	900	846	882	942	714	775	813	890	1,040	10,023	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%	23.2%	15.3%	63.4%	14.7%		
Hotel/Motel Lodging	119	128	126	167	260	244	211	270	354	400	281	211	2,770	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%	33.3%	31.8%	28.0%	26.4%		
Job Printing	10	14	18	18	19	18	16	5	32	19	20	17	206	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%	34.6%	50.7%	40.9%	3.7%		
Publishing	1	1	1	1	1	1	16	1	0	1	1	1	28	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%	106.6%	13.0%	-9.0%	29.3%		
Rentals of Personal Property	360	433	446	507	620	503	587	504	526	651	745	692	6,577	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%	12.4%	53.1%	56.2%	32.3%		
Residential Property Rental	3	4	26	7	8	3	3	21	(6)	1	2	2	75	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%	-97.3%	-98.2%	-91.8%	-98.1%		
Restaurant and Bars	734	780	805	889	917	924	945	944	974	1,081	1,034	992	11,018	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%	22.5%	27.3%	26.9%	23.6%		
Retail Sales	3,865	4,537	4,316	4,375	4,378	4,336	5,576	4,450	4,177	5,166	4,436	4,533	54,145	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%	33.5%	16.9%	23.6%	21.8%		
Transportation	0	0	0	0	0	0	1	1	0	1	1	1	7	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%	276.1%	416.5%	306.1%	271.7%		
Use Tax	428	365	341	365	411	311	546	391	373	491	261	185	4,467	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%	19.2%	-24.9%	-32.3%	21.2%		
Total	7,059	7,840	7,740	8,173	8,376	8,180	9,865	8,212	8,153	9,590	8,626	8,640	100,455	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%	24.8%	17.0%	27.9%	16.8%		

GASB	1,444	1,444	100%+
Total	101,899	99,793	16.8%

STATE SALES TAX BY MONTH
PHOENIX SHARE
(In Thousands)
(12+0)

	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	23,789	2.8%	23,789	2.8%	24,176	1.6%
May ^{2/}	21,591	21,498	-0.4%	21,498	-0.4%	22,542	4.9%
June	21,177	22,445	6.0%	19,289	-8.9%	22,376	16.0%
Subtotal	\$253,391	\$259,229	2.3%	\$256,073	1.1%	\$264,292	3.2%
Year end adjust. (GASB)	589	310	-47.3%	310	-47.3%	866	178.9%
TOTAL:	\$253,980	\$259,540	2.2%	\$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, was revised to 27.11% in March, and then updated to 26.87% in May as part of ADOR's normal annual update.

Actual vs. Prior Year

YTD Actual Revenue:	\$259,540
YTD Prior Year Actual:	253,980
Dollars Over/(Under):	\$5,560
Percent Over/(Under):	2.2%

Actual vs. Revised Estimate

YTD Actual Revenue:	\$259,540
YTD Revised Estimate:	256,383
Dollars Over/(Under):	\$3,157
Percent Over/(Under):	1.2%

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 (Act)	MAY (Act)	JUN (Act)	TOTAL	% Change fr PY Acts
Transportation & Towing	\$26	\$39	\$49	\$43	\$208	\$38	\$54	\$100	\$53	\$51	\$46	\$56	\$763	87.8%
% change from PY actual	-40.0%	72.2%	16.0%	22.9%	234.2%	275.1%	34.5%	225.7%	178.1%	61.9%	38.6%	54.9%		
Mining-Oil & Gas Production	\$263	\$240	\$213	\$238	\$205	\$166	\$191	\$200	\$221	\$284	\$250	\$223	\$2,694	-5.2%
% change from PY actual	14.9%	8.2%	-9.3%	-13.1%	-17.5%	-25.0%	-25.2%	-16.4%	13.3%	24.8%	-4.0%	-4.7%		
Utilities	\$12,468	\$15,576	\$16,043	\$14,660	\$12,810	\$9,196	\$9,924	\$9,935	\$9,691	\$9,556	\$10,622	\$11,179	\$141,659	3.0%
% change from PY actual	5.5%	-3.4%	1.5%	0.1%	-0.8%	-2.6%	6.1%	-2.4%	6.3%	14.2%	10.6%	10.0%		
Communications	\$1,061	\$1,025	\$975	\$1,043	\$1,013	\$894	\$1,040	\$993	\$996	\$1,137	\$996	\$1,043	\$12,216	-4.6%
% change from PY actual	-16.8%	-17.3%	-25.4%	1.8%	1.5%	-8.7%	-3.5%	0.3%	-0.2%	19.9%	0.9%	0.9%		
Private Car & Pipelines	\$38	\$37	\$38	\$38	\$37	\$38	\$91	\$37	\$37	\$37	\$51	\$37	\$516	12.5%
% change from PY actual	-0.9%	0.9%	-0.2%	3.1%	-2.3%	-2.3%	137.0%	-8.6%	-3.1%	-2.9%	34.7%	-4.0%		
Publishing	\$38	\$33	\$29	\$24	\$31	\$27	\$116	\$55	\$20	\$23	\$26	\$36	\$458	-2.7%
% change from PY actual	-55.8%	18.8%	37.8%	-27.2%	34.1%	26.6%	9.4%	20.5%	-14.3%	-14.3%	3.8%	12.8%		
Printing	\$176	\$160	\$197	\$215	\$230	\$197	\$202	\$137	\$284	\$209	\$203	\$181	\$2,390	-6.4%
% change from PY actual	-32.2%	-28.2%	1.6%	-0.9%	-15.5%	-6.8%	-2.5%	-24.5%	44.1%	1.6%	-4.0%	2.8%		
Restaurants & Bars	\$37,273	\$34,574	\$35,612	\$36,972	\$38,423	\$39,445	\$41,428	\$39,777	\$41,951	\$45,442	\$42,822	\$42,511	\$476,231	4.7%
% change from PY actual	2.9%	5.9%	6.9%	1.7%	4.1%	4.5%	4.8%	7.0%	6.4%	0.5%	6.6%	5.9%		
Amusements	\$3,674	\$3,095	\$3,233	\$3,703	\$3,967	\$4,276	\$4,275	\$4,121	\$3,652	\$4,882	\$4,724	\$3,748	\$47,351	0.4%
% change from PY actual	-7.3%	-14.7%	3.9%	9.1%	1.2%	-2.9%	8.5%	1.6%	-2.1%	-2.1%	18.6%	-11.5%		
Rentals-Personal Property	\$13,359	\$12,697	\$13,031	\$14,172	\$16,049	\$14,747	\$16,219	\$13,579	\$13,882	\$17,013	\$23,800	\$23,119	\$191,669	17.4%
% change from PY actual	3.6%	-0.2%	-11.3%	36.7%	20.7%	4.9%	12.7%	-1.1%	8.5%	5.8%	64.2%	68.8%		
Contracting ^{3/}	\$24,030	\$21,544	\$21,360	\$22,475	\$22,025	\$19,186	\$23,379	\$19,725	\$20,376	\$22,985	\$20,633	\$23,232	\$260,950	-1.6%
% change from PY actual	9.1%	-5.1%	-3.1%	-4.1%	-8.8%	-7.2%	-5.4%	-2.3%	3.8%	5.3%	-6.9%	7.7%		
Retail ^{3/}	\$204,050	\$200,453	\$195,700	\$194,581	\$199,835	\$209,043	\$263,492	\$197,564	\$194,292	\$226,240	\$198,394	\$211,644	\$2,495,287	3.8%
% change from PY actual	6.2%	6.9%	7.0%	0.8%	2.9%	1.7%	5.3%	2.5%	5.8%	5.1%	-2.4%	4.4%		
Severance - Mining	\$2,162	\$2,522	\$1,704	\$1,417	\$1,478	\$2,690	\$3,595	\$3,981	\$2,806	\$2,377	\$2,446	\$4,558	\$31,738	105.7%
% change from PY actual	53.9%	114.0%	63.5%	58.7%	-9.6%	294.0%	132.1%	356.4%	148.8%	59.4%	46.0%	143.2%		
Bed Tax - Hotel/Motel	\$9,563	\$8,584	\$8,313	\$10,192	\$14,002	\$12,962	\$12,127	\$14,492	\$18,680	\$20,726	\$15,170	\$12,594	\$157,407	2.3%
% change from PY actual	-7.5%	-2.4%	-6.0%	-5.7%	-1.4%	-0.7%	3.5%	6.6%	11.8%	7.6%	2.4%	6.8%		
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	\$350,963	\$320,183	\$334,164	\$3,821,327	4.4%
Cities Share (25%)	\$77,045	\$75,145	\$74,124	\$74,943	\$77,579	\$78,226	\$94,033	\$76,174	\$76,735	\$87,741	\$80,046	\$83,541	\$955,332	4.4%
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%	26.87%	26.87%		
Phoenix TOTAL	\$21,202	\$20,680	\$20,399	\$20,624	\$21,349	\$20,171	\$25,459	\$20,624	\$20,988	\$23,789	21,498	\$22,445	\$259,229	2.3%

^{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, was revised to 27.11% in March, and then updated to 26.87% in May as part of ADOR's normal annual update.

^{3/} Several sales tax subcategories were corrected by ADOR, resulting in an understatement of the growth rates in May for the Retail/Remote Seller and Contracting classifications.

Year End GASB Adjustment	310	-47.3%
Total	\$259,540	2.2%

STATE SALES TAX CATEGORY ANALYSIS
STATEWIDE COLLECTIONS
(000's)
(12+0)

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	\$36	\$36	\$29	\$56	\$20	54.9%	\$27	94.3%
Mining-Oil & Gas Production	234	258	245	223	(11)	-4.7%	(22)	-9.1%
Utilities	10,163	12,594	10,963	11,179	1,017	10.0%	217	2.0%
Communications	1,034	1,112	888	1,043	9	0.9%	156	17.5%
Private Car & Pipelines	39	38	38	37	(2)	-4.0%	(1)	-1.8%
Publishing	32	36	26	36	4	12.8%	10	37.2%
Printing	176	213	158	181	5	2.8%	23	14.6%
Restaurants & Bars	40,140	42,044	40,796	42,511	2,371	5.9%	1,715	4.2%
Amusements	4,236	4,095	3,713	3,748	(488)	-11.5%	35	1.0%
Rentals-Personal Property	13,698	12,944	13,969	23,119	9,421	68.8%	9,150	65.5%
Contracting	21,564	27,579	23,445	23,232	1,668	7.7%	(213)	-0.9%
Retail	202,789	207,756	210,239	211,644	8,855	4.4%	1,405	0.7%
Severance - Mining	1,874	1,038	2,150	4,558	2,684	143.2%	2,409	112.1%
Bed Tax - Hotel/Motel	11,790	13,743	11,752	12,594	804	6.8%	842	7.2%
DISTRIBUTION BASE TOTAL	\$307,806	\$323,488	\$318,411	\$334,164	\$26,357	8.6%	\$15,753	4.9%
Distribution to Cities (25% of distribution base)	\$76,952	\$80,872	\$79,603	\$83,541	\$6,589	8.6%	\$3,938	4.9%
Phoenix Share of Distribution (actual is 26.87%)	\$21,177	\$22,407	\$19,289	\$22,445	\$1,269	6.0%	\$3,156	16.4%

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

	Current Fiscal Year													Prior Fiscal Year
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2025-26	Total FY 2024-25
Recreational (Non-Medical) MJ Retail Sales Taxes														
City Sales Tax Collection from Recreational MJ Retail Sales	504	533	378	487	612	565	606	646	629	610	710	674	6,956	5,944
State-Shared Sales Tax Collection from MJ Retail Sales	127	107	108	110	121	120	135	129	126	128	152	129	1,492	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	NA	6,216	NA	11,839	12,277
16% Excise Tax on MJ Retail Sales for AHUR ^{2/}	NA	NA	NA	NA	NA	1,749	NA	NA	NA	NA	NA	1,906	3,656	3,834
Total COP Recreational (Non-Medical) MJ Retail Sales Taxes	631	640	486	597	733	8,058	741	775	756	738	7,079	2,710	23,943	23,562

	Current Fiscal Year													Prior Fiscal Year
														Total
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fiscal YTD FY 2025-26	FY 2024-25
Recreational MJ Sales Taxes Earmarked for Public Safety Pension ^{3/}														
GF City Retail Sales Tax from Recreational MJ Retail Sales (1.5% of 2.8% tax rate)														
16% Excise Tax on MJ Retail Sales for Police and Fire Personnel Costs ^{2/}														
Total Recreational MJ Sales Taxes Earmarked for Public Safety Pension														
	263	278	197	254	319	295	316	337	328	318	370	352	3,629	3,101
	NA	NA	NA	NA	NA	5,623	NA	NA	NA	NA	6,216	NA	11,839	12,277
	263	278	197	254	319	5,918	316	337	328	318	6,587	352	15,468	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 June 2026 (June 2025 - May 2026 Activity)
(In Thousands)

