



City Manager Report

The City of OKLAHOMA CITY

NO: 2306

DATE: MAY 5, 2026

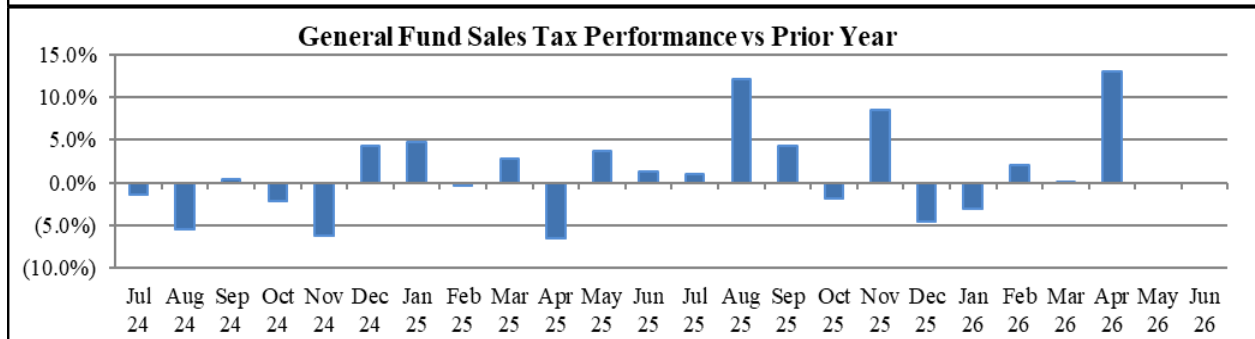
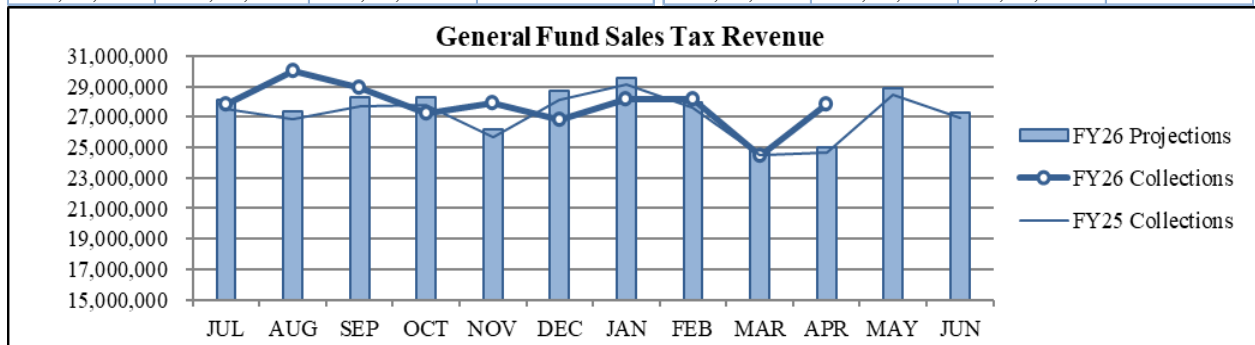
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: APRIL 2026 SALES AND USE TAX COLLECTIONS

The April remittance is made up primarily of actual collections for the last half of February and estimated collections for the first half of March along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$3,942,462 or 1.1% above projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Apr. FY26	Projection	\$ Diff	% Change	Apr. FY26	Apr. FY25	\$ Diff	% Change
27,846,604	25,003,658	2,842,946	11.4%	27,846,604	24,648,716	3,197,887	13.0%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
277,395,397	274,193,494	3,201,903	1.2%	277,395,397	269,478,211	7,917,186	2.9%

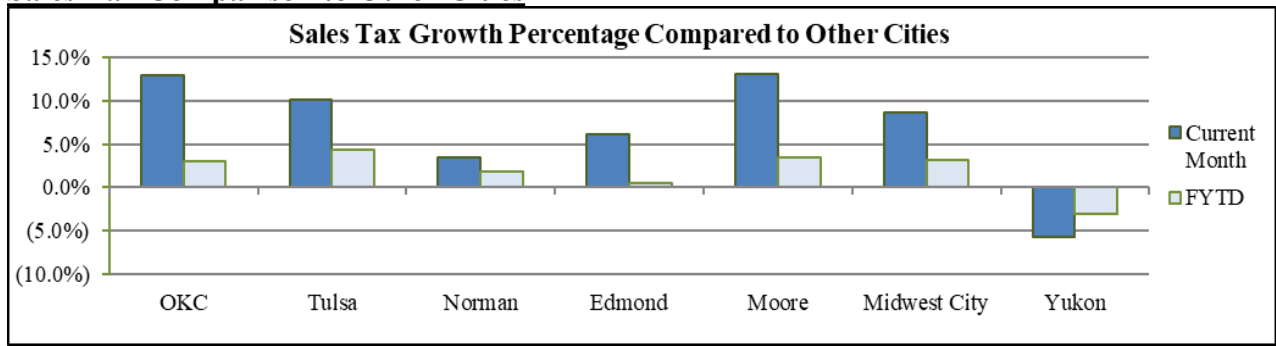


Sales Tax Programs

SALES TAX PROGRAMS						
	General Fund	MAPS 4	Public Safety Police	Public Safety Fire	Zoo	Total Sales Tax
Current Month	\$27,845,222	\$12,375,654	\$4,640,870	\$4,640,870	\$1,546,957	\$51,049,574
Year-to-Date	\$277,379,202	\$123,279,645	\$46,229,867	\$46,229,867	\$15,409,956	\$508,528,536

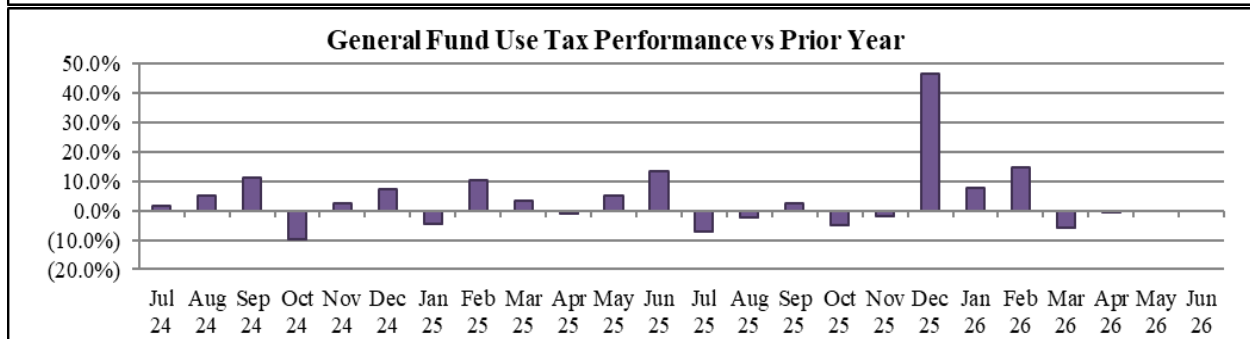
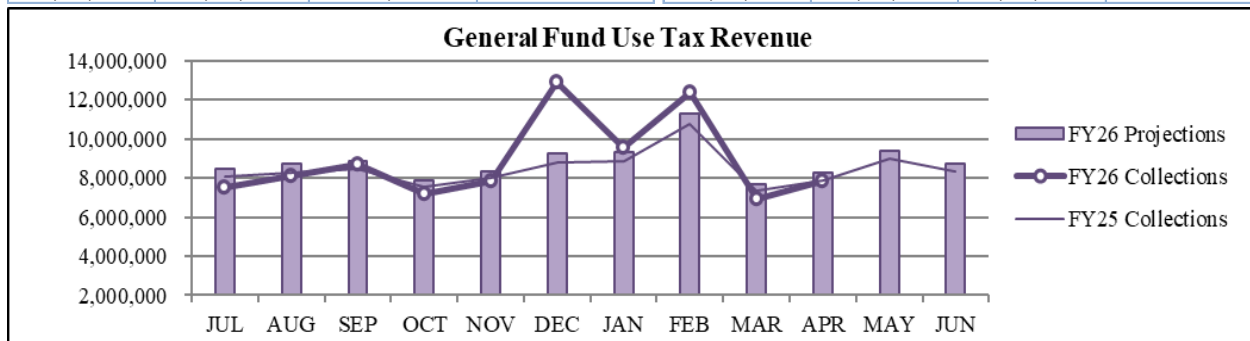
Amounts may differ from NAICS Performance since NAICS detail includes interest, penalty, retention, and reallocation amounts.

Sales Tax Comparison to Other Cities



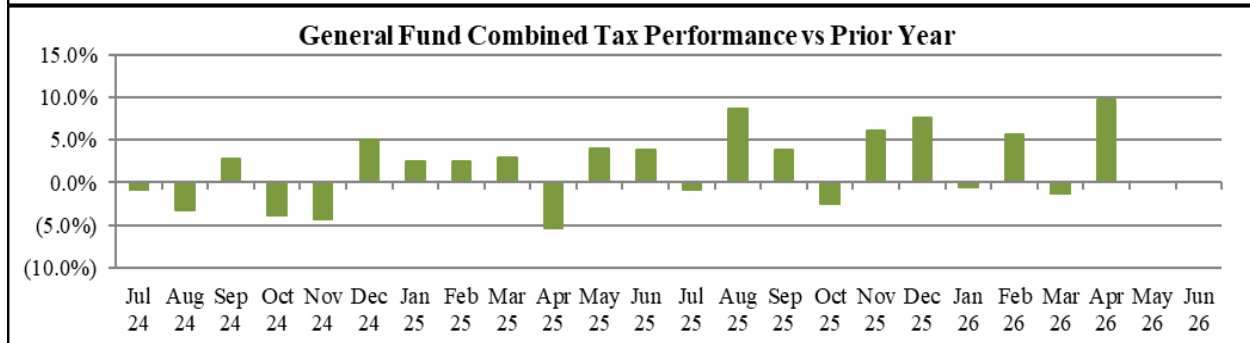
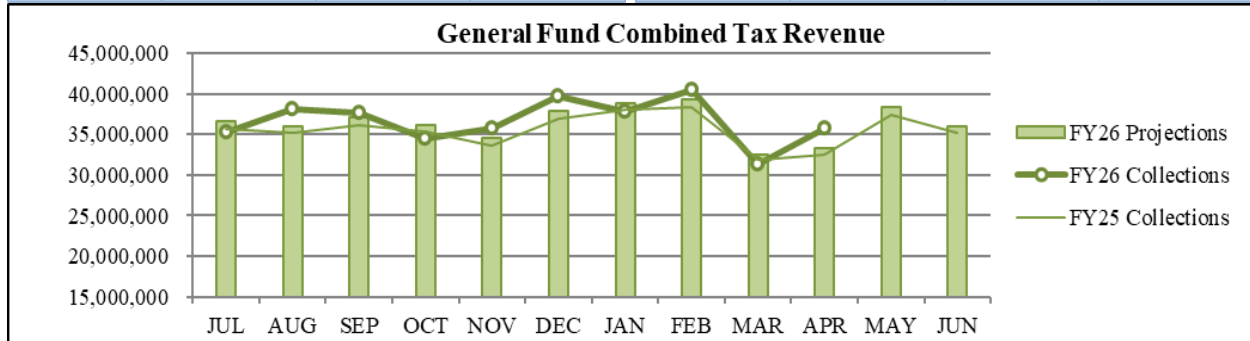
General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Apr. FY26	Projection	\$ Diff	% Change	Apr. FY26	Apr. FY25	\$ Diff	% Change
7,832,653	8,255,417	(422,765)	-5.1%	7,832,653	7,869,797	(37,145)	-0.5%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
88,862,883	88,122,324	740,559	0.8%	88,862,883	84,006,029	4,856,854	5.8%



General Fund Combined Tax

COMBINED PERFORMANCE (vs Projection)				COMBINED PERFORMANCE (vs Prior Year)			
Apr. FY26	Projection	\$ Diff	% Change	Apr. FY26	Apr. FY25	\$ Diff	% Change
35,679,256	33,259,075	2,420,181	7.3%	35,679,256	32,518,514	3,160,743	9.7%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
366,258,280	362,315,818	3,942,462	1.1%	366,258,280	353,484,240	12,774,040	3.6%



Recent Performance

RECENT PERFORMANCE			
	Trailing 3 Months	Trailing 6 Months	Trailing 12 Months
Sales Tax	4.9%	2.3%	2.9%
Use Tax	4.3%	11.1%	6.3%
Combined	4.8%	4.4%	3.7%

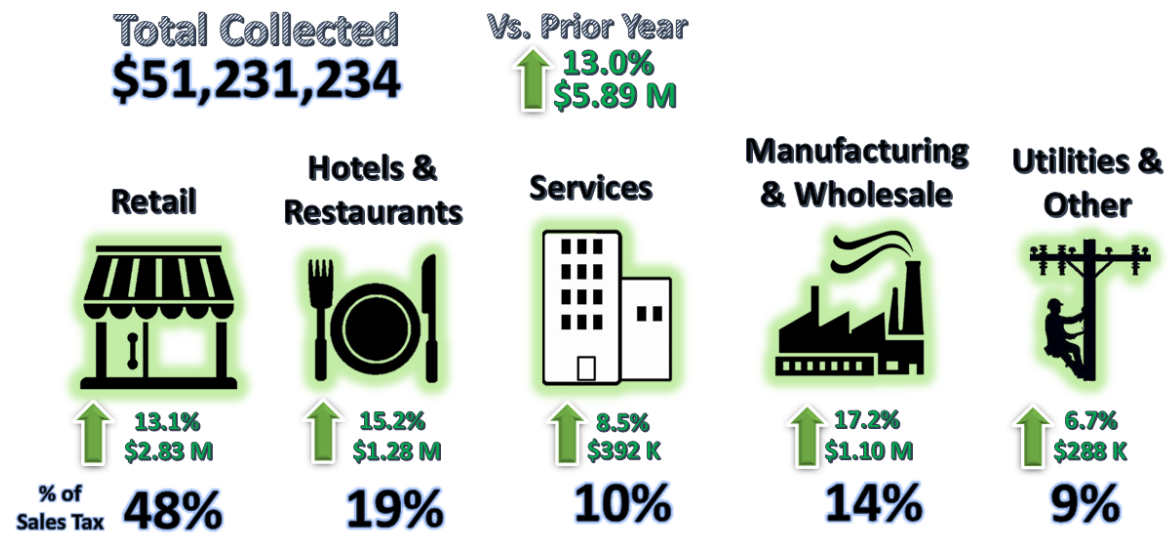
NAICS Categories Performance

The North American Industry Classification System (NAICS) is the U.S. standard for categorizing types of businesses when analyzing economic information. The City groups all NAICS codes into several general categories when analyzing sales and use tax trends. More information can be found on the U.S. Census Bureau website at Census.gov/NAICS.

Sales Tax NAICS Performance

Retail comprises the largest percentage of sales tax collections at around 48%. The largest year-over-year category changes for April were in Retail (up \$2.83 million) and Hotels and Restaurants (up \$1.28 million).

SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Apr. FY26	Apr. FY25	\$ Diff	% Change
Retail	24,448,235	21,620,390	2,827,846	13.1%
Hotels & Restaurants	9,674,982	8,398,036	1,276,946	15.2%
Wholesale & Mfg.	7,534,983	6,431,727	1,103,256	17.2%
Services	4,980,257	4,588,334	391,923	8.5%
Utilities & Other	4,592,777	4,304,582	288,194	6.7%
Total	51,231,234	45,343,069	5,888,164	13.0%

Percentages may differ from General Fund Tax Performance since NAICS detail includes interest, penalty, retention, and reallocation amounts.

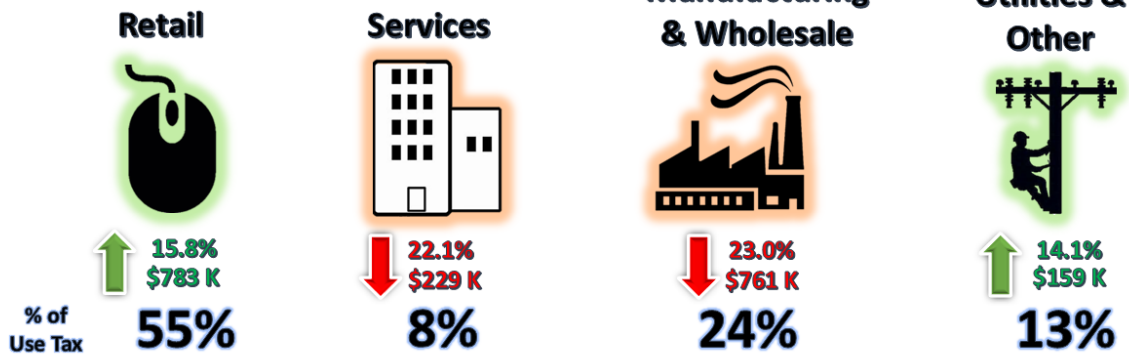
Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for April were in Retail (up \$783 thousand) and Manufacturing and Wholesale (down \$761 thousand).

USE TAX PERFORMANCE

Total Collected
\$10,374,455

Vs. Prior Year
↓ 0.5%
\$48 K



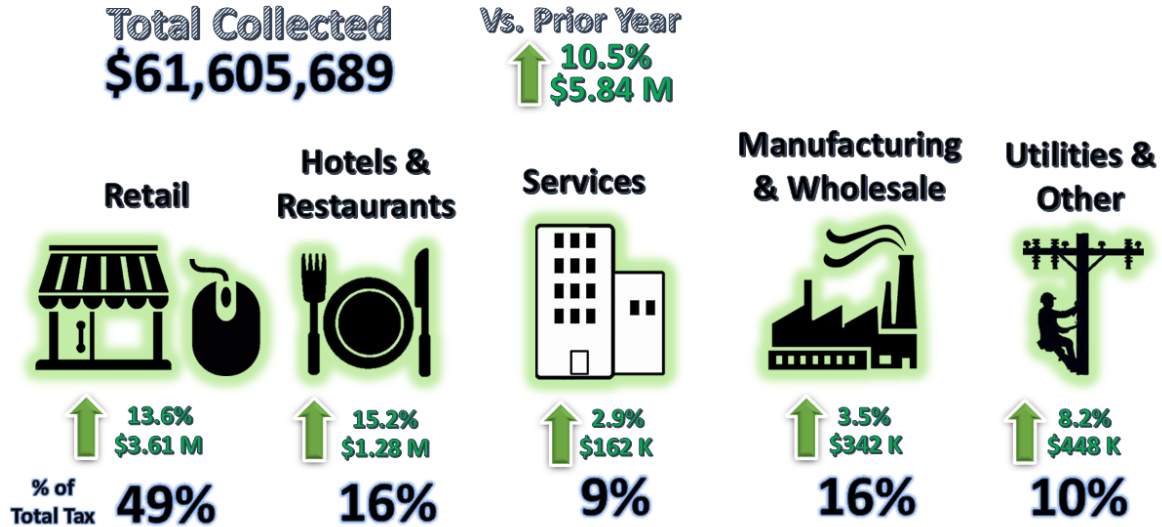
NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Apr. FY26	Apr. FY25	\$ Diff	% Change
Retail	5,730,033	4,947,089	782,944	15.8%
Wholesale & Mfg.	2,541,449	3,302,281	(760,832)	-23.0%
Services	810,436	1,039,912	(229,475)	-22.1%
Utilities & Other	1,292,536	1,133,067	159,469	14.1%
Total	10,374,455	10,422,348	(47,893)	-0.5%

Percentages may differ from General Fund Tax Performance since NAICS detail includes interest, penalty, retention, and reallocation amounts.

Combined NAICS Performance

The largest year-over-year category changes for April were in Retail (down \$3.61 million) and Hotel and Restaurants (up \$1.28 million).

COMBINED TAX PERFORMANCE



NAICS COMBINED PERFORMANCE (vs Prior Year)				
NAICS Category	Apr. FY26	Apr. FY25	\$ Diff	% Change
Retail	30,178,269	26,567,479	3,610,790	13.6%
Hotels & Restaurants	9,674,982	8,398,036	1,276,946	15.2%
Utilities & Other	5,885,313	5,437,649	447,664	8.2%
Wholesale & Mfg.	10,076,432	9,734,008	342,424	3.5%
Services	5,790,694	5,628,246	162,448	2.9%
Total	61,605,689	55,765,418	5,840,271	10.5%

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Staff is available should you have questions or require additional information.

Craig Freeman
City Manager