



City Manager Report

The City of OKLAHOMA CITY

NO: 2205

DATE: JUNE 3, 2025

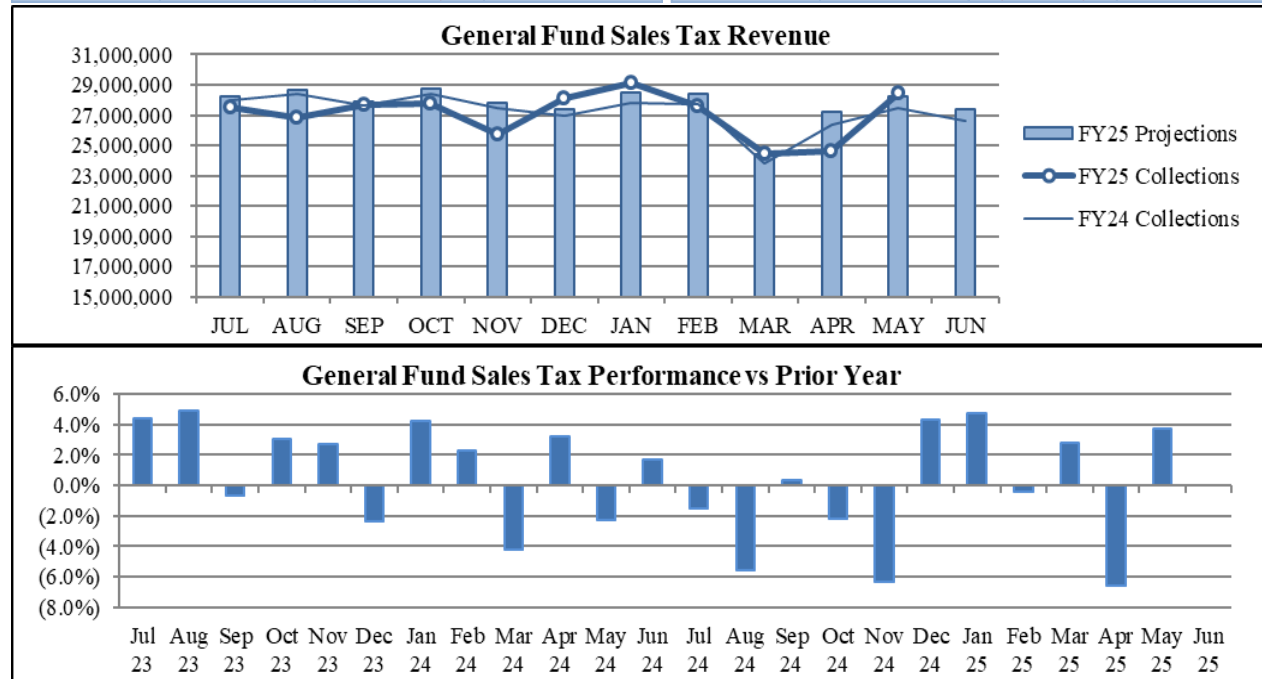
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: MAY 2025 SALES AND USE TAX COLLECTIONS

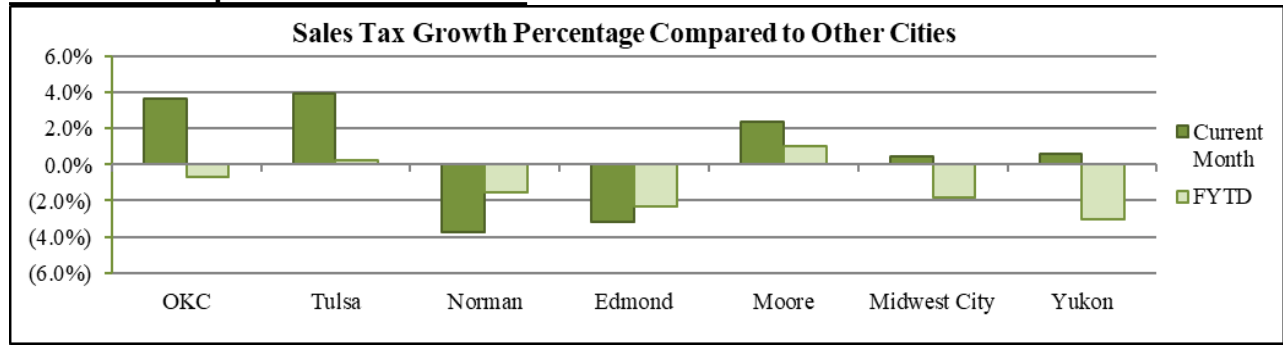
The May remittance is made up primarily of actual collections for the last half of March and estimated collections for the first half of April along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$11,952,635 or 3.0% below projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
May FY25	Projection	\$ Diff	% Change	May FY25	May FY24	\$ Diff	% Change
28,467,238	28,276,643	190,595	0.7%	28,467,238	27,451,984	1,015,254	3.7%
YTD FY25	YTD Proj	\$ Diff	% Change	YTD FY25	YTD FY24	\$ Diff	% Change
297,945,449	305,543,821	(7,598,371)	-2.5%	297,945,449	299,905,004	(1,959,554)	-0.7%

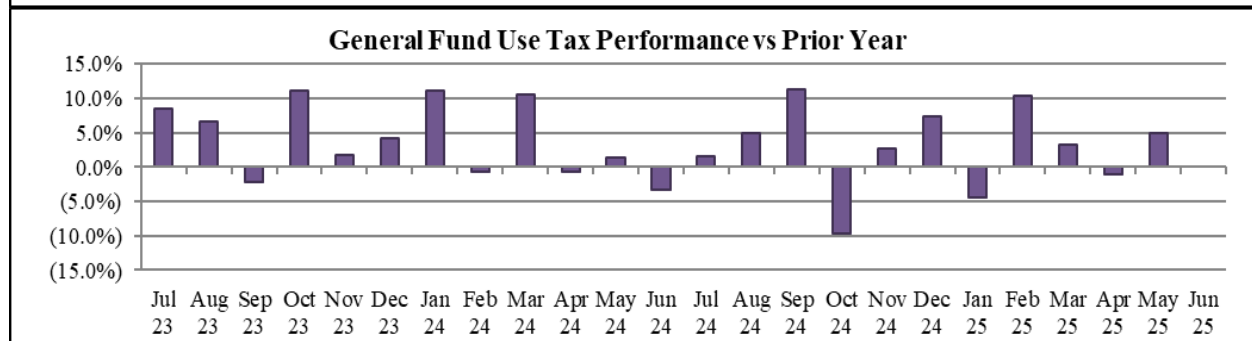
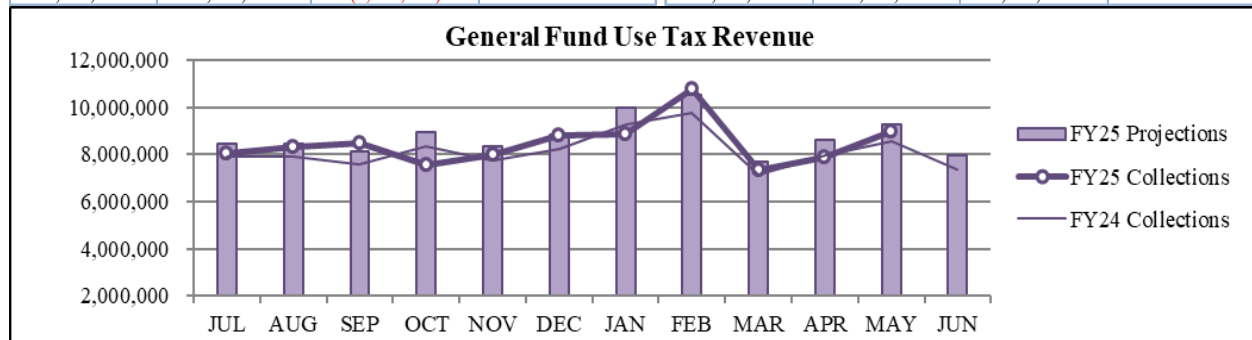


Sales Tax Comparison to Other Cities



General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
May FY25	Projection	\$ Diff	% Change	May FY25	May FY24	\$ Diff	% Change
8,981,609	9,268,665	(287,056)	-3.1%	8,981,609	8,562,555	419,053	4.9%
YTD FY25	YTD Proj	\$ Diff	% Change	YTD FY25	YTD FY24	\$ Diff	% Change
92,987,637	97,341,901	(4,354,263)	-4.5%	92,987,637	90,422,921	2,564,716	2.8%



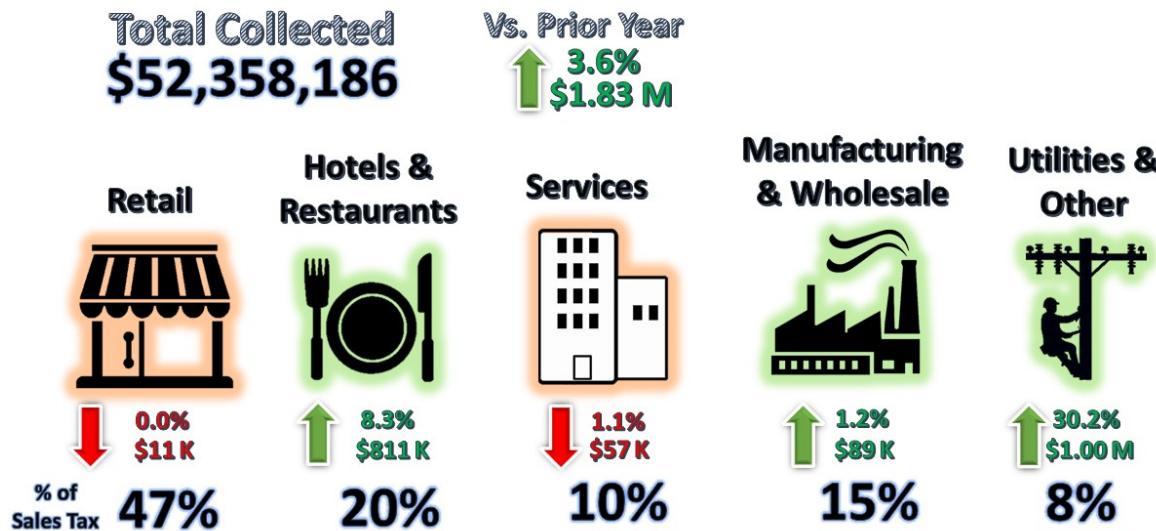
NAICS Categories Performance

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](https://www.census.gov/NAICS).

Sales Tax NAICS Performance

Retail comprises the largest percentage of sales tax collections at around 47%. The largest year-over-year category changes for May were in Utilities (up \$1.00 million) and Hotels and Restaurants (up \$811 thousand).

SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	May FY25	May FY24	\$ Diff	% Change
Utilities & Other	4,326,646	3,324,047	1,002,599	30.2%
Hotels & Restaurants	10,570,806	9,759,754	811,052	8.3%
Wholesale & Mfg.	7,751,506	7,662,739	88,767	1.2%
Services	5,044,138	5,101,582	(57,445)	-1.1%
Retail	24,665,090	24,675,924	(10,834)	-0.0%
Total	52,358,186	50,524,046	1,834,139	3.6%

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

Sales Tax Programs

SALES TAX PROGRAMS						
	General Fund	MAPS 4	Public Safety Police	Public Safety Fire	Zoo	Total Sales Tax
Current Month	\$28,458,229	\$12,648,102	\$4,743,038	\$4,743,038	\$1,581,013	\$52,173,421
Year-to-Date	\$297,938,579	\$132,417,146	\$49,656,430	\$49,656,430	\$16,552,143	\$546,220,727

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

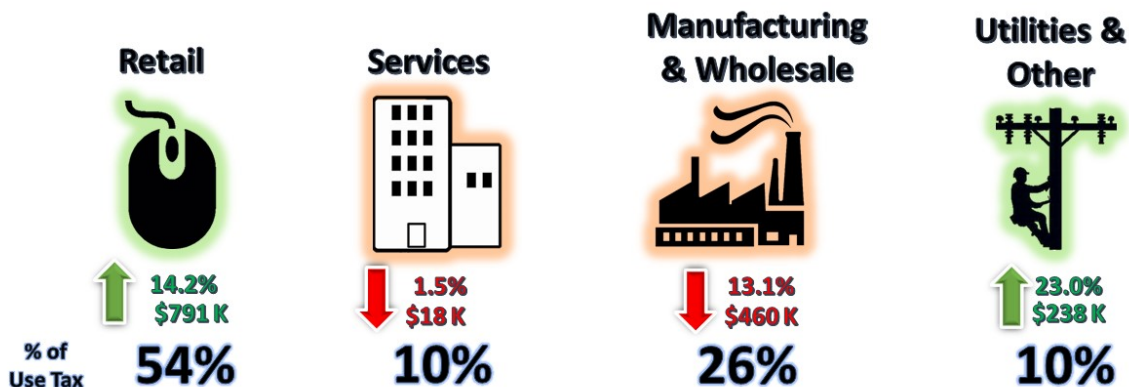
Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for May were in Retail (up \$791 thousand) and Manufacturing and Wholesale (down \$460 thousand).

USE TAX PERFORMANCE

Total Collected
\$11,896,307

Vs. Prior Year
↑ 4.9%
\$551 K



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	May FY25	May FY24	\$ Diff	% Change
Retail	6,374,137	5,583,090	791,047	14.2%
Wholesale & Mfg.	3,045,259	3,505,398	(460,139)	-13.1%
Utilities & Other	1,271,571	1,033,499	238,072	23.0%
Services	1,205,339	1,223,313	(17,974)	-1.5%
Total	11,896,307	11,345,301	551,006	4.9%

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

Recent Performance

RECENT PERFORMANCE			
	Trailing 3 Months	Trailing 6 Months	Trailing 12 Months
Sales Tax	-0.1%	1.4%	-0.5%
Use Tax	2.4%	3.5%	2.4%
Combined	0.5%	1.9%	0.2%

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



Craig Freeman
City Manager

CITY OF OKLAHOMA CITY
SALES TAX COLLECTIONS
May 2025

	<u>General Fund</u>	<u>General Fund MAPS 4 Program</u>	<u>Police Public Safety</u>	<u>Fire Public Safety</u>	<u>Zoo</u>	<u>Better Streets Safer City</u>	<u>MAPS 3</u>	<u>Sports Facilities Improvement</u>	<u>MAPS for Kids</u>	<u>Police/Fire Equipment</u>	<u>MAPS</u>	<u>Total Sales Tax</u>
Current Month:												
Actual	\$28,458,229	\$12,648,102	\$4,743,038	\$4,743,038	\$1,581,013	-	-	-	-	-	-	\$52,173,421
Reallocations	\$9,009	(\$26,337)	\$1,732	\$1,732	\$577	\$7,761	\$5,527	-	-	-	-	-
Adjusted Actual	\$28,467,238	\$12,621,765	\$4,744,770	\$4,744,770	\$1,581,590	\$7,761	\$5,527	-	-	-	-	\$52,173,421
Projection	\$28,276,643	\$12,641,121	\$4,724,516	\$4,724,516	\$1,571,026	-	-	-	-	-	-	\$51,937,822
+/- Projection	\$190,595	(\$19,356)	\$20,254	\$20,254	\$10,564	\$7,761	\$5,527	-	-	-	-	\$235,599
% +/- Projection	0.7%	-0.2%	0.4%	0.4%	0.7%	-	-	-	-	-	-	0.5%
Prior Year Actual	\$27,451,984	\$12,184,213	\$4,575,802	\$4,575,802	\$1,525,268	\$6,202	\$11,323	-	-	-	-	\$50,330,595
+/- Prior Year	\$1,015,254	\$437,552	\$168,968	\$168,968	\$56,323	\$1,558	(\$5,797)	-	-	-	-	\$1,842,826
% +/- Prior Year	3.7%	3.6%	3.7%	3.7%	3.7%	25.1%	-51.2%	-	-	-	-	3.7%
Year-to-Date:												
Actual	\$297,938,579	\$132,417,146	\$49,656,430	\$49,656,430	\$16,552,143	-	-	-	-	-	-	\$546,220,727
Reallocations	\$6,871	(\$72,313)	\$2,826	\$2,826	\$942	\$18,510	\$40,338	-	-	-	-	-
Adjusted Actual	\$297,945,449	\$132,344,833	\$49,659,256	\$49,659,256	\$16,553,085	\$18,510	\$40,338	-	-	-	-	\$546,220,727
Projection	\$305,543,821	\$136,155,710	\$50,980,815	\$50,980,815	\$16,972,909	-	-	-	-	-	-	\$560,634,069
+/- Projection	(\$7,598,371)	(\$3,810,876)	(\$1,321,559)	(\$1,321,559)	(\$419,824)	\$18,510	\$40,338	-	-	-	-	(\$14,413,342)
% +/- Projection	-2.5%	-2.8%	-2.6%	-2.6%	-2.5%	-	-	-	-	-	-	-2.6%
Prior Year Actual	\$299,905,004	\$133,243,292	\$49,985,648	\$49,985,648	\$16,661,883	\$12,685	\$35,533	-	-	-	-	\$549,829,692
+/- Prior Year	(\$1,959,554)	(\$898,459)	(\$326,392)	(\$326,392)	(\$108,797)	\$5,825	\$4,805	-	-	-	-	(\$3,608,965)
% +/- Prior Year	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	45.9%	13.5%	-	-	-	-	-0.7%
		(1)				(2)	(3)	(3)	(3)	(3)	(3)	(4)

NOTES:

(1) The **General Fund MAPS 4 Program** tax began on April 1, 2020

(2) The **Better Streets Safer City** tax began January 1, 2018. It replaced the MAPS 3 tax that expired December 31, 2017.

(3) The **MAPS 3, Sports Facilities Improvement, Maps for Kids, Police/Fire Equipment** and **MAPS** taxes expired in prior years, therefore, only current year reallocation activity is presented for these funds.

(4) The percentages listed will differ from those on the Sales and Use Tax City Manager Report slightly due to the inclusion of administrative fee, interest and reallocation on that report.

CITY OF OKLAHOMA CITY
USE TAX COLLECTIONS
May 2025

	<u>General Fund</u>	<u>MAPS 4 Program</u>	<u>Better Streets Safer City</u>	<u>MAPS 3</u>	<u>Sports Facilities Improvement</u>	<u>City & Schools</u>	<u>Police/Fire Equipment</u>	<u>MAPS</u>	<u>Total Use Tax</u>
Current Month:									
Actual	\$8,981,566	\$2,874,101	-	-	-	-	-	-	\$11,855,667
Reallocations	\$43	\$4,073	(\$3,407)	(\$708)	-	-	-	-	-
Adjusted Actual	\$8,981,609	\$2,878,174	(\$3,407)	(\$708)	-	-	-	-	\$11,855,667
Projection	\$9,268,665	\$2,967,923	-	-	-	-	-	-	\$12,236,588
+/- Projection	(\$287,056)	(\$89,750)	(\$3,407)	(\$708)	-	-	-	-	(\$380,921)
%+/- Projection	-3.1%	-3.0%	-	-	-	-	-	-	-3.1%
Prior Year Actual	\$8,562,555	\$2,741,731	\$2,517	(\$4,598)	-	-	-	-	\$11,302,205
+/- Prior Year	\$419,053	\$136,443	(\$5,924)	\$3,890	-	-	-	-	\$553,462
%+/- Prior Year	4.9%	5.0%	-235.4%	84.6%	-	-	-	-	4.9%
Year-to-Date:									
Actual	\$92,984,348	\$29,754,991	-	-	-	-	-	-	\$122,739,340
Reallocations	\$3,289	\$169,445	(\$76,909)	(\$95,825)	-	-	-	-	-
Adjusted Actual	\$92,987,637	\$29,924,436	(\$76,909)	(\$95,825)	-	-	-	-	\$122,739,340
Projection	\$97,341,901	\$31,256,324	-	-	-	-	-	-	\$128,598,225
+/- Projection	(\$4,354,263)	(\$1,331,888)	(\$76,909)	(\$95,825)	-	-	-	-	(\$5,858,885)
%+/- Projection	-4.5%	-4.3%	-	-	-	-	-	-	-4.6%
Prior Year Actual	\$90,422,921	\$29,034,500	(\$80,350)	(\$12,118)	-	-	-	-	\$119,364,952
+/- Prior Year	\$2,564,716	\$889,937	\$3,441	(\$83,707)	-	-	-	-	\$3,374,388
%+/- Prior Year	2.8%	3.1%	-4.3%	690.7%	-	-	-	-	2.8%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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