



City Manager Report

The City of OKLAHOMA CITY

NO: 2288

DATE: MARCH 10, 2026

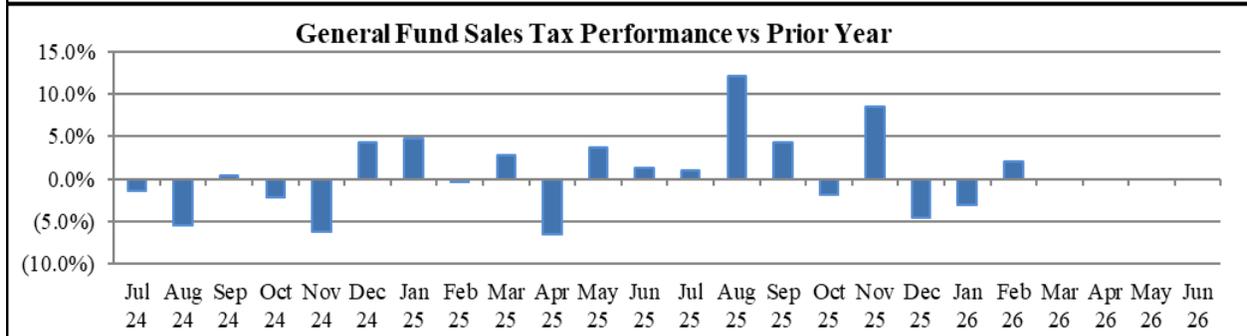
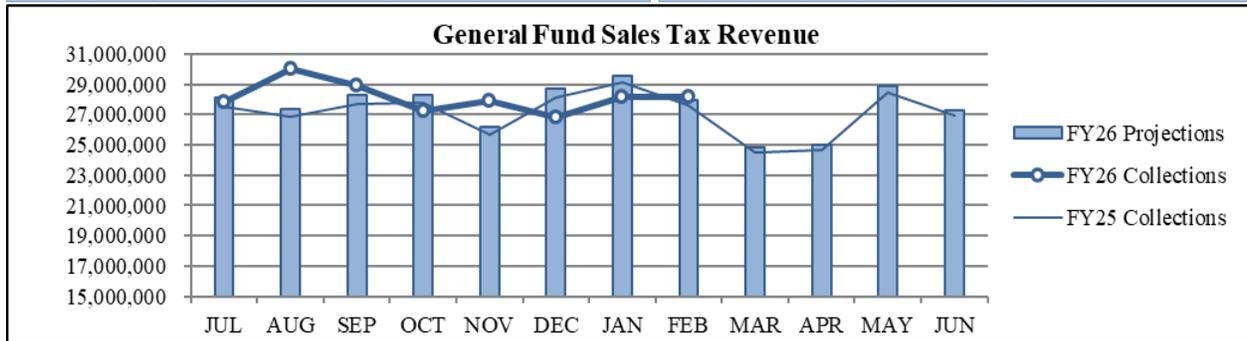
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: FEBRUARY 2026 SALES AND USE TAX COLLECTIONS

The February remittance is made up primarily of actual collections for the last half of December and estimated collections for the first half of January along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$2,658,874 or 0.9% above projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Feb. FY26	Projection	\$ Diff	% Change	Feb. FY26	Feb. FY25	\$ Diff	% Change
28,122,314	27,968,259	154,056	0.6%	28,122,314	27,571,233	551,082	2.0%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
225,085,599	224,384,489	701,110	0.3%	225,085,599	220,376,274	4,709,325	2.1%

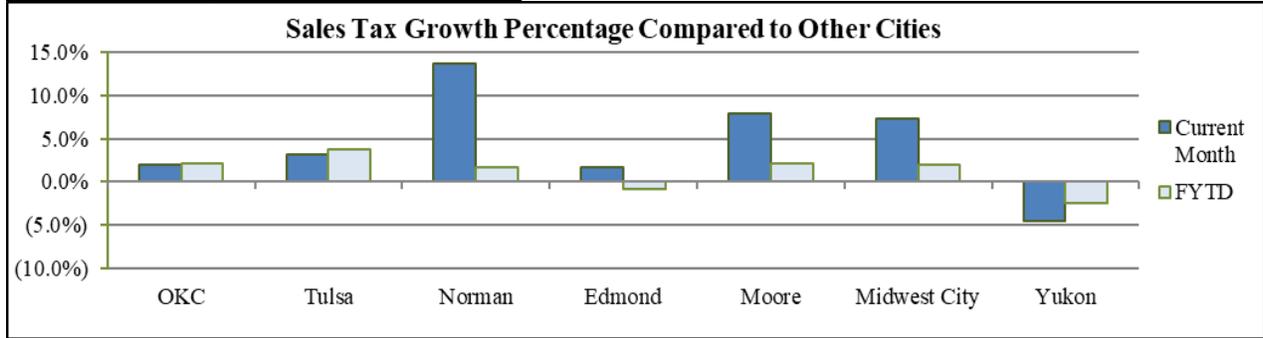


Sales Tax Programs

SALES TAX PROGRAMS						
	General Fund	MAPS 4	Public Safety Police	Public Safety Fire	Zoo	Total Sales Tax
Current Month	\$28,116,764	\$12,496,340	\$4,686,127	\$4,686,127	\$1,562,042	\$51,547,401
Year-to-Date	\$225,071,947	\$100,031,976	\$37,511,991	\$37,511,991	\$12,503,997	\$412,631,902

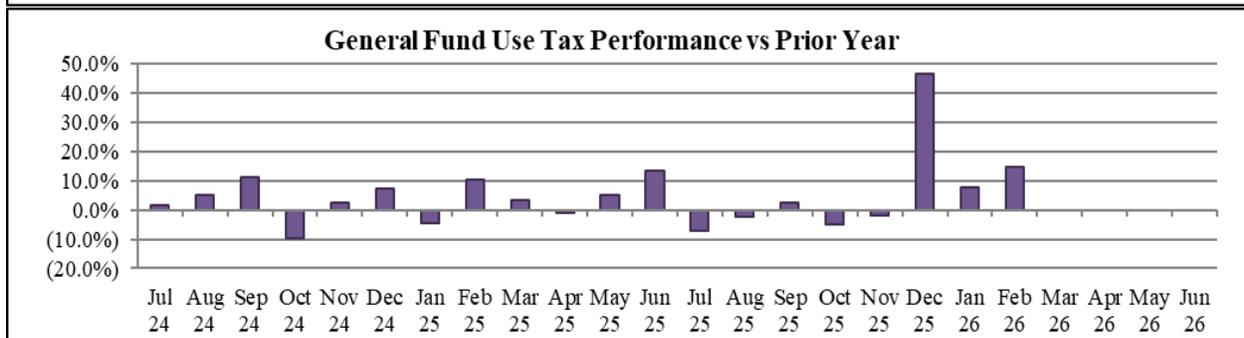
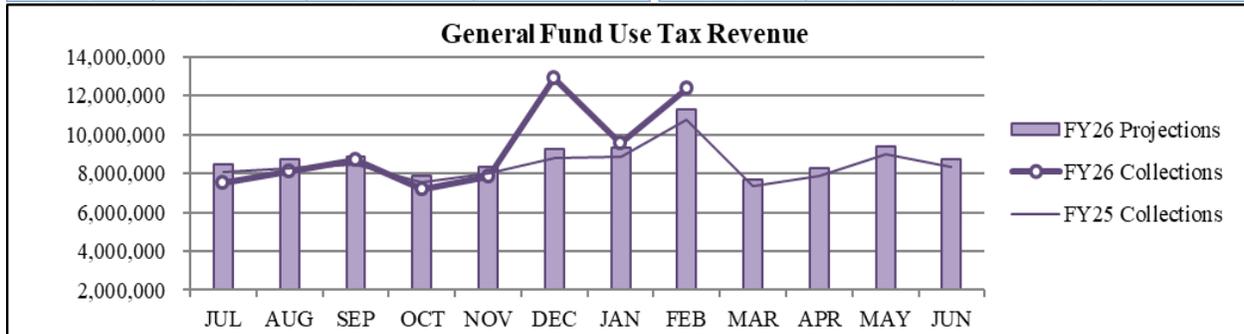
Amounts may differ from NAICS Performance since NAICS detail includes interest, penalty, retention, and reallocation amounts.

Sales Tax Comparison to Other Cities



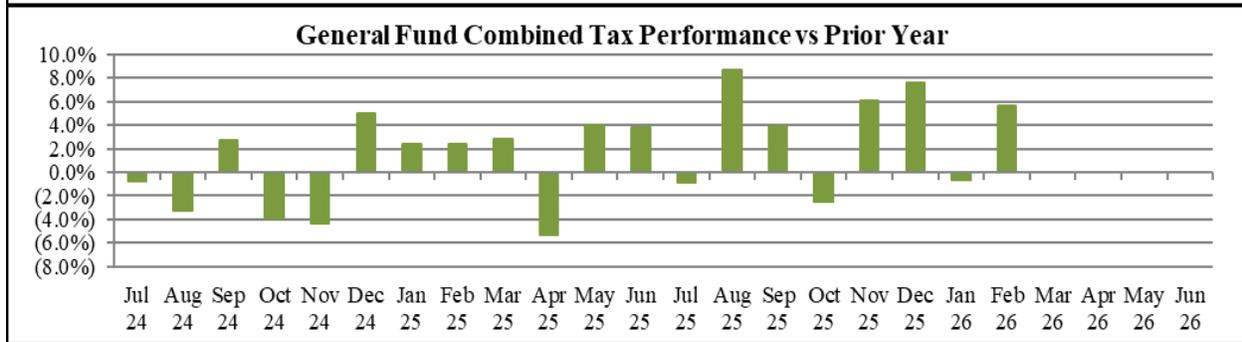
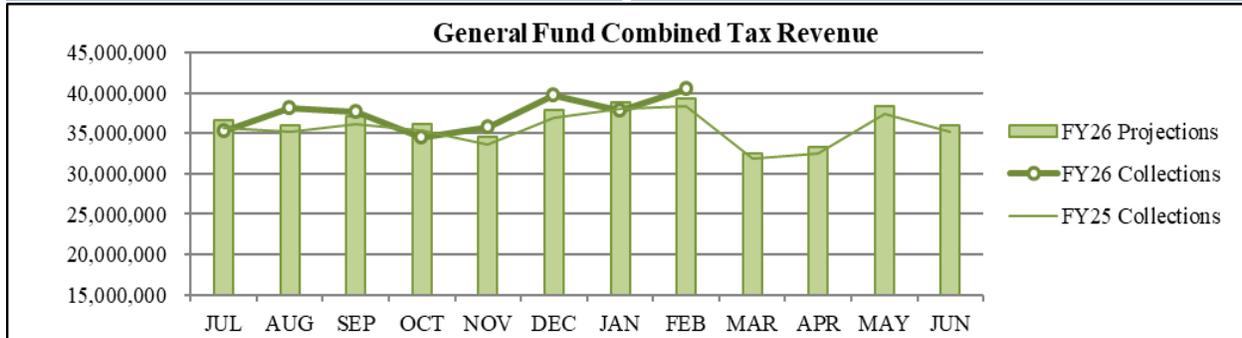
General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Feb. FY26	Projection	\$ Diff	% Change	Feb. FY26	Feb. FY25	\$ Diff	% Change
12,375,690	11,306,646	1,069,044	9.5%	12,375,690	10,778,500	1,597,191	14.8%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
74,117,207	72,159,443	1,957,764	2.7%	74,117,207	68,788,792	5,328,415	7.7%



General Fund Combined Tax

COMBINED PERFORMANCE (vs Projection)				COMBINED PERFORMANCE (vs Prior Year)			
Feb. FY26	Projection	\$ Diff	% Change	Feb. FY26	Feb. FY25	\$ Diff	% Change
40,498,005	39,274,905	1,223,100	3.1%	40,498,005	38,349,732	2,148,272	5.6%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
299,202,805	296,543,931	2,658,874	0.9%	299,202,805	289,165,065	10,037,740	3.5%



Recent Performance

RECENT PERFORMANCE			
	Trailing 3 Months	Trailing 6 Months	Trailing 12 Months
Sales Tax	-2.0%	0.7%	1.5%
Use Tax	22.4%	11.6%	6.9%
Combined	4.2%	4.0%	2.8%

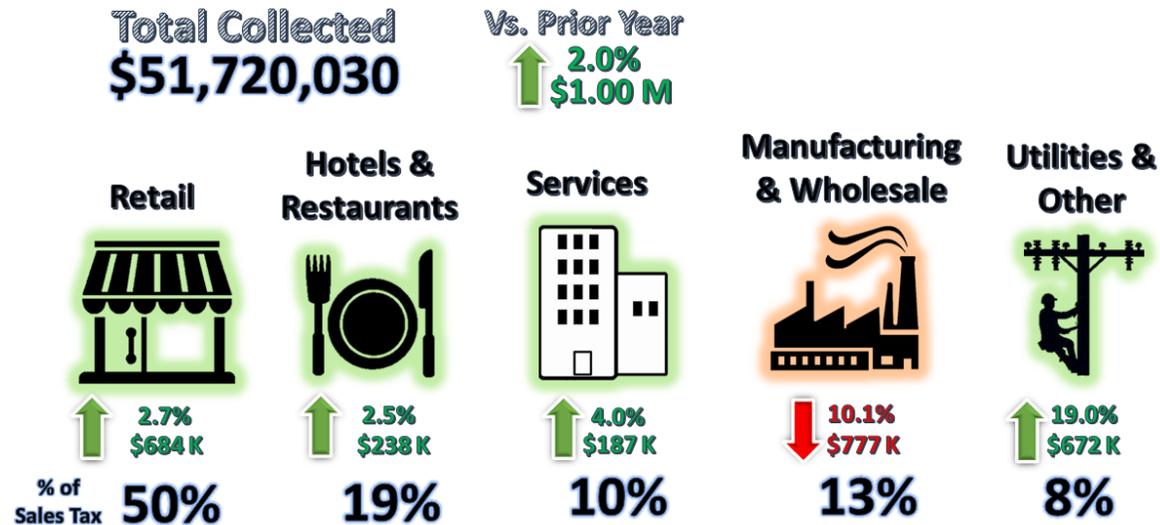
NAICS Categories Performance

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 50%. The largest year-over-year category changes for February were in Manufacturing and Wholesale (down \$777 thousand) and Retail (up \$684 thousand).

SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Feb. FY26	Feb. FY25	\$ Diff	% Change
Wholesale & Mfg.	6,927,307	7,704,343	(777,036)	-10.1%
Retail	26,032,130	25,347,775	684,355	2.7%
Utilities & Other	4,216,378	3,544,113	672,266	19.0%
Hotels & Restaurants	9,641,469	9,403,597	237,871	2.5%
Services	4,902,745	4,715,551	187,194	4.0%
Total	51,720,030	50,715,380	1,004,650	2.0%

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

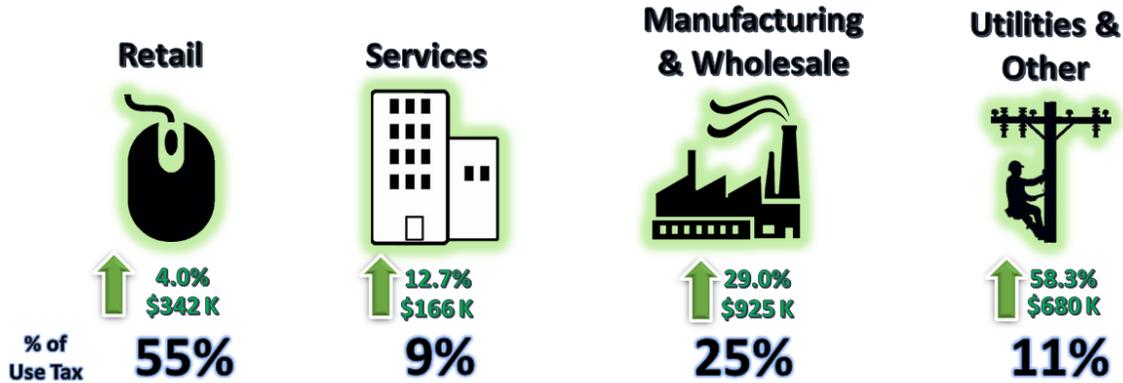
Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for February were in Manufacturing and Wholesale (up \$925 thousand) and Utilities and Other (up \$680 Thousand).

USE TAX PERFORMANCE

Total Collected
\$16,387,757

Vs. Prior Year
↑ 14.8%
\$2.11 M



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Feb. FY26	Feb. FY25	\$ Diff	% Change
Wholesale & Mfg.	4,111,329	3,185,940	925,389	29.0%
Utilities & Other	1,846,666	1,166,523	680,144	58.3%
Retail	8,956,446	8,614,878	341,568	4.0%
Services	1,473,315	1,307,039	166,276	12.7%
Total	16,387,757	14,274,380	2,113,377	14.8%

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

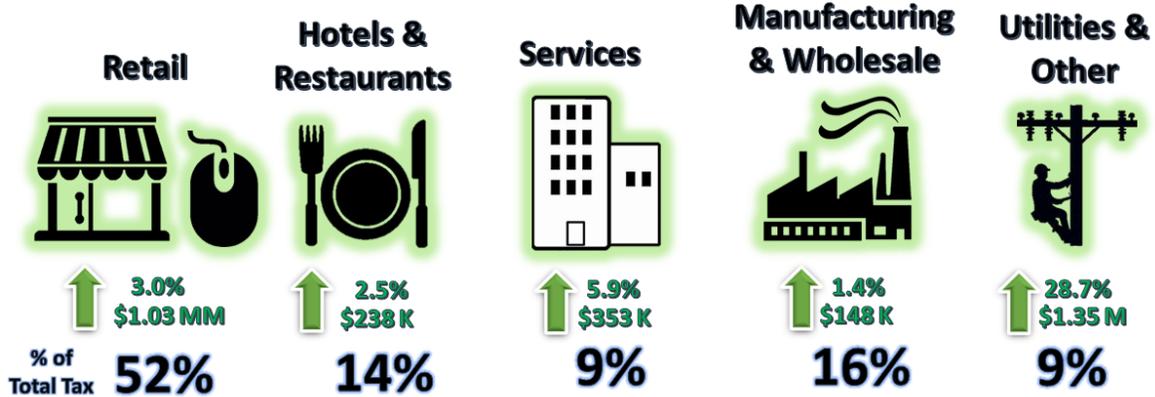
Combined NAICS Performance

The largest year-over-year category changes for February were in Utilities and Other (up \$1.35 million) and Retail (up \$1.03 million).

COMBINED TAX PERFORMANCE

Total Collected
\$68,107,787

Vs. Prior Year
↑ 4.8%
↑ \$3.12 M



NAICS COMBINED PERFORMANCE (vs Prior Year)				
NAICS Category	Feb. FY26	Feb. FY25	\$ Diff	% Change
Utilities & Other	6,063,045	4,710,635	1,352,409	28.7%
Retail	34,988,576	33,962,654	1,025,923	3.0%
Services	6,376,061	6,022,590	353,470	5.9%
Hotels & Restaurants	9,641,469	9,403,597	237,871	2.5%
Wholesale & Mfg.	11,038,636	10,890,283	148,353	1.4%
Total	68,107,787	64,989,760	3,118,027	4.8%

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

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

Craig Freeman
City Manager

CITY OF OKLAHOMA CITY
SALES TAX COLLECTIONS
February 2026

	General Fund	General Fund MAPS 4 Program	Police Public Safety	Fire Public Safety	Zoo	Better Streets Safer City	MAPS 3	Sports Facilities Improvement	MAPS for Kids	Police/Fire Equipment	MAPS	Total Sales Tax
Current Month:												
Actual	\$28,116,764	\$12,496,340	\$4,686,127	\$4,686,127	\$1,562,042	-	-	-	-	-	-	\$51,547,401
Reallocations	\$5,550	(\$3,113)	\$925	\$925	\$308	(\$4,595)	-	-	-	-	-	-
Adjusted Actual	\$28,122,314	\$12,493,226	\$4,687,052	\$4,687,052	\$1,562,351	(\$4,595)	-	-	-	-	-	\$51,547,401
Projection	\$27,968,259	\$12,430,223	\$4,661,462	\$4,661,462	\$1,553,650	-	-	-	-	-	-	\$51,275,055
+/- Projection	\$154,056	\$63,003	\$25,590	\$25,590	\$8,701	(\$4,595)	-	-	-	-	-	\$272,346
%+/- Projection	0.6%	0.5%	0.5%	0.5%	0.6%	-	-	-	-	-	-	0.5%
Prior Year Actual	\$27,571,233	\$12,258,493	\$4,594,669	\$4,594,669	\$1,531,556	\$5,540	(\$12,875)	-	-	-	-	\$50,543,286
+/- Prior Year	\$551,082	\$234,733	\$92,383	\$92,383	\$30,794	(\$10,136)	\$12,875	-	-	-	-	\$1,004,115
%+/- Prior Year	2.0%	1.9%	2.0%	2.0%	2.0%	-182.9%	-100.0%	-	-	-	-	2.0%
Year-to-Date:												
Actual	\$225,071,947	\$100,031,976	\$37,511,991	\$37,511,991	\$12,503,997	-	-	-	-	-	-	\$412,631,902
Reallocations	\$13,652	(\$12,239)	\$2,361	\$2,361	\$787	(\$8,966)	\$2,045	-	-	-	-	-
Adjusted Actual	\$225,085,599	\$100,019,737	\$37,514,352	\$37,514,352	\$12,504,784	(\$8,966)	\$2,045	-	-	-	-	\$412,631,902
Projection	\$224,384,489	\$99,725,434	\$37,398,066	\$37,398,066	\$12,464,651	-	-	-	-	-	-	\$411,370,705
+/- Projection	\$701,110	\$294,304	\$116,286	\$116,286	\$40,133	(\$8,966)	\$2,045	-	-	-	-	\$1,261,197
%+/- Projection	0.3%	0.3%	0.3%	0.3%	0.3%	-	-	-	-	-	-	0.3%
Prior Year Actual	\$220,376,274	\$97,895,105	\$36,730,325	\$36,730,325	\$12,243,442	\$24,923	\$22,708	-	-	-	-	\$404,023,101
+/- Prior Year	\$4,709,325	\$2,124,632	\$784,027	\$784,027	\$261,342	(\$33,889)	(\$20,663)	-	-	-	-	\$8,608,801
%+/- Prior Year	2.1%	2.2%	2.1%	2.1%	2.1%	-136.0%	-91.0%	-	-	-	-	2.1%
		(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

February 2026

	General <u>Fund</u>	MAPS 4 <u>Program</u>	Better Streets <u>Safer City</u>	MAPS 3	Sports Facilities <u>Improvement</u>	City & <u>Schools</u>	Police/Fire <u>Equipment</u>	MAPS	Total <u>Use Tax</u>
Current Month:									
Actual	\$12,375,674	\$3,960,216	-	-	-	-	-	-	\$16,335,890
Reallocations	\$16	(\$17)	\$1	-	-	-	-	-	-
Adjusted Actual	\$12,375,690	\$3,960,199	\$1	-	-	-	-	-	\$16,335,890
Projection	\$11,306,646	\$3,618,043	-	-	-	-	-	-	\$14,924,689
+/- Projection	\$1,069,044	\$342,156	\$1	-	-	-	-	-	\$1,411,201
%+/- Projection	9.5%	9.5%	-	-	-	-	-	-	9.5%
Prior Year Actual	\$10,778,500	\$3,467,097	(\$13,439)	(\$4,952)	-	-	-	-	\$14,227,205
+/- Prior Year	\$1,597,191	\$493,102	\$13,440	\$4,952	-	-	-	-	\$2,108,685
%+/- Prior Year	14.8%	14.2%	-100.0%	100.0%	-	-	-	-	14.8%
Year-to-Date:									
Actual	\$74,110,823	\$23,715,463	-	-	-	-	-	-	\$97,826,286
Reallocations	\$6,384	\$157,830	(\$58,131)	(\$106,082)	-	-	-	-	-
Adjusted Actual	\$74,117,207	\$23,873,293	(\$58,131)	(\$106,082)	-	-	-	-	\$97,826,286
Projection	\$72,159,443	\$23,090,488	-	-	-	-	-	-	\$95,249,931
+/- Projection	\$1,957,764	\$782,805	(\$58,131)	(\$106,082)	-	-	-	-	\$2,576,356
%+/- Projection	2.7%	3.4%	-	-	-	-	-	-	2.7%
Prior Year Actual	\$68,788,792	\$22,172,666	(\$73,256)	(\$90,839)	-	-	-	-	\$90,797,363
+/- Prior Year	\$5,328,415	\$1,700,627	\$15,125	(\$15,244)	-	-	-	-	\$7,028,923
%+/- Prior Year	7.7%	7.7%	-20.6%	16.8%	-	-	-	-	7.7%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

NOTES:

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