



City Manager Report

The City of OKLAHOMA CITY

NO: 2324

DATE: JULY 7, 2026

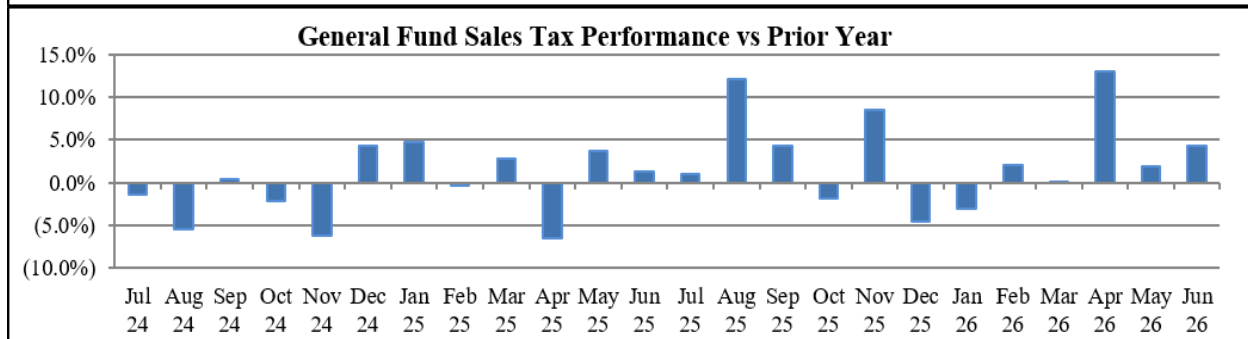
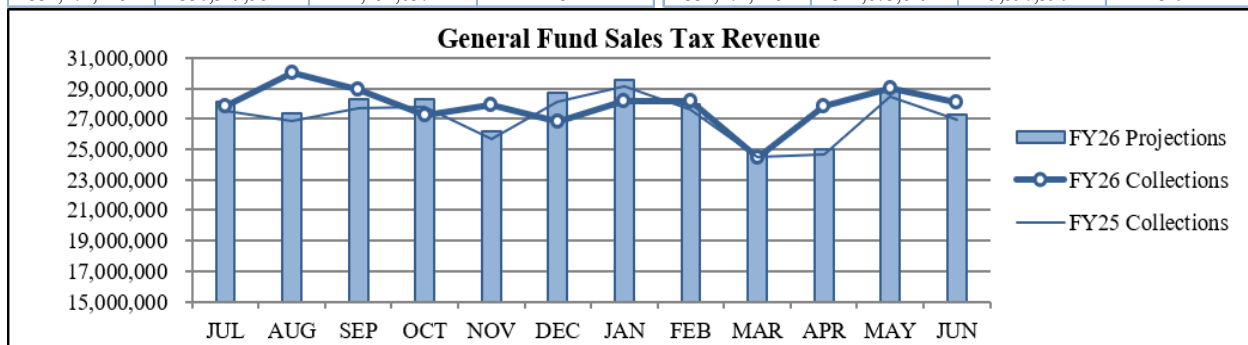
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: JUNE 2026 SALES AND USE TAX COLLECTIONS

The June remittance is made up primarily of actual collections for the last half of April and estimated collections for the first half of May along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$5,808,390 or 1.3% above projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
June FY26	Projection	\$ Diff	% Change	June FY26	June FY25	\$ Diff	% Change
28,078,987	27,248,920	830,067	3.0%	28,078,987	26,928,380	1,150,608	4.3%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
334,471,218	330,319,581	4,151,637	1.3%	334,471,218	324,873,829	9,597,390	3.0%

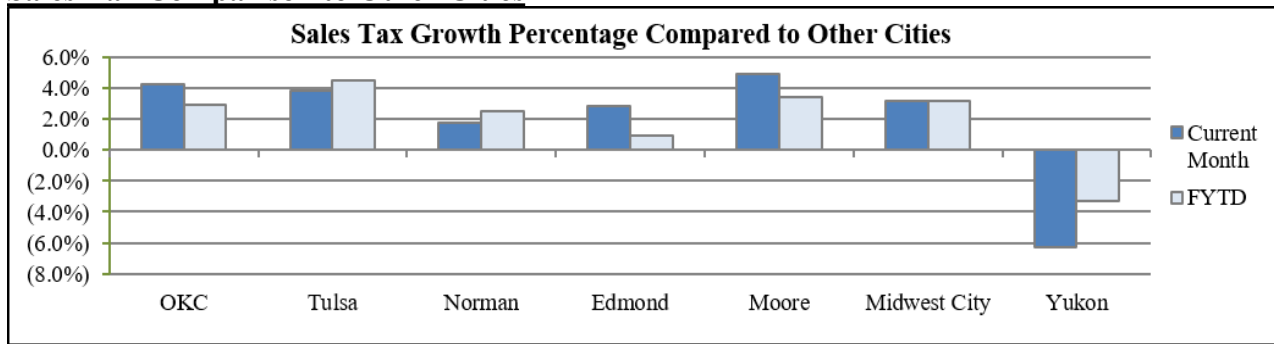


Sales Tax Programs

SALES TAX PROGRAMS						
	General Fund	MAPS 4	Public Safety Police	Public Safety Fire	Zoo	Total Sales Tax
Current Month	\$28,077,327	\$12,478,812	\$4,679,554	\$4,679,554	\$1,559,851	\$51,475,099
Year-to-Date	\$334,448,239	\$148,643,662	\$55,741,373	\$55,741,373	\$18,580,458	\$613,155,105

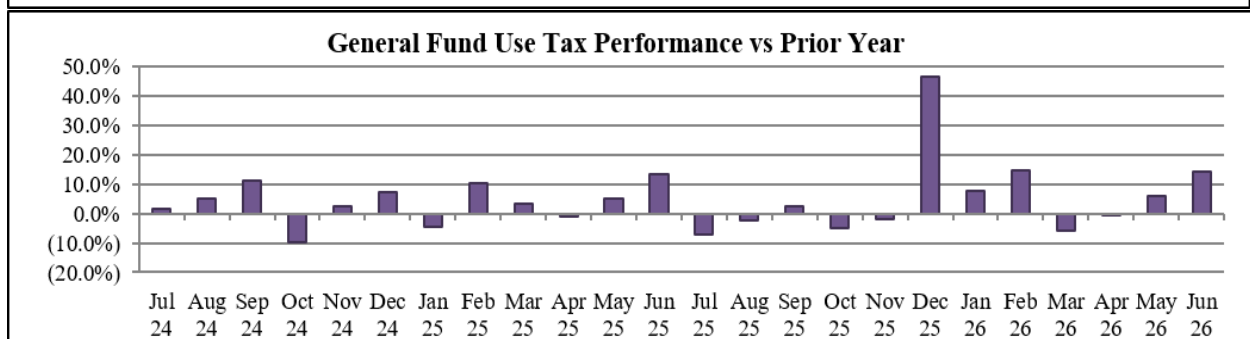
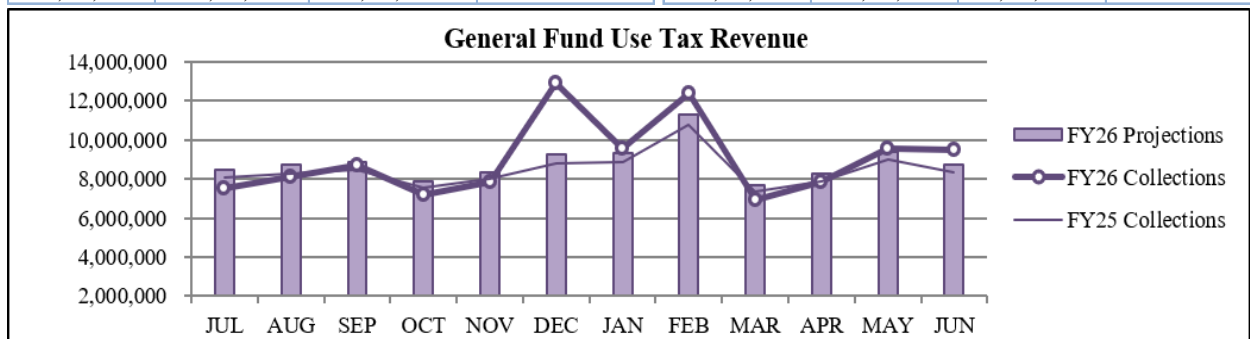
Amounts may differ from NAICS Performance since NAICS detail includes interest, penalty, retention, and reallocation amounts.

Sales Tax Comparison to Other Cities



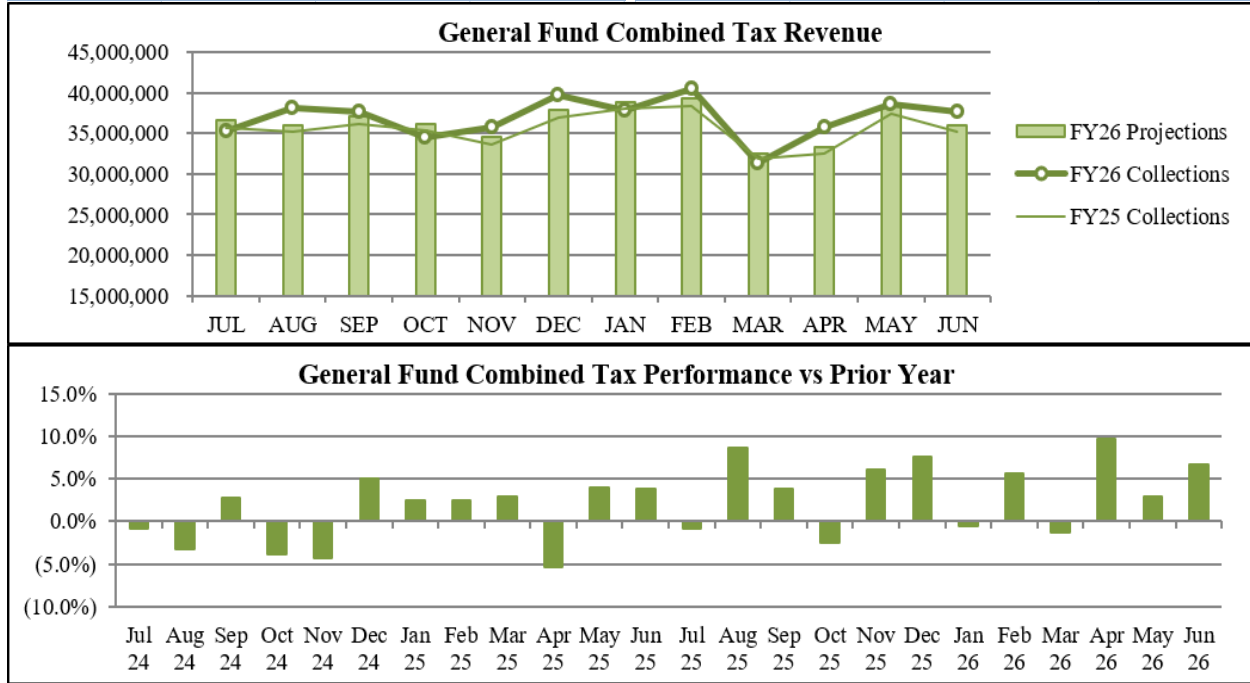
General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
June FY26	Projection	\$ Diff	% Change	June FY26	June FY25	\$ Diff	% Change
9,509,642	8,709,049	800,593	9.2%	9,509,642	8,315,554	1,194,088	14.4%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
107,909,833	106,253,080	1,656,753	1.6%	107,909,833	101,303,191	6,606,642	6.5%



General Fund Combined Tax

COMBINED PERFORMANCE <i>(vs Projection)</i>				COMBINED PERFORMANCE <i>(vs Prior Year)</i>			
June FY26	Projection	\$ Diff	% Change	June FY26	June FY25	\$ Diff	% Change
37,588,629	35,957,969	1,630,660	4.5%	37,588,629	35,243,933	2,344,696	6.7%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
442,381,051	436,572,661	5,808,390	1.3%	442,381,051	426,177,020	16,204,031	3.8%



Recent Performance

RECENT PERFORMANCE			
	Trailing 3 Months	Trailing 6 Months	Trailing 12 Months
Sales Tax	6.1%	2.8%	3.0%
Use Tax	6.8%	10.1%	6.5%
Combined	6.3%	3.8%	3.8%

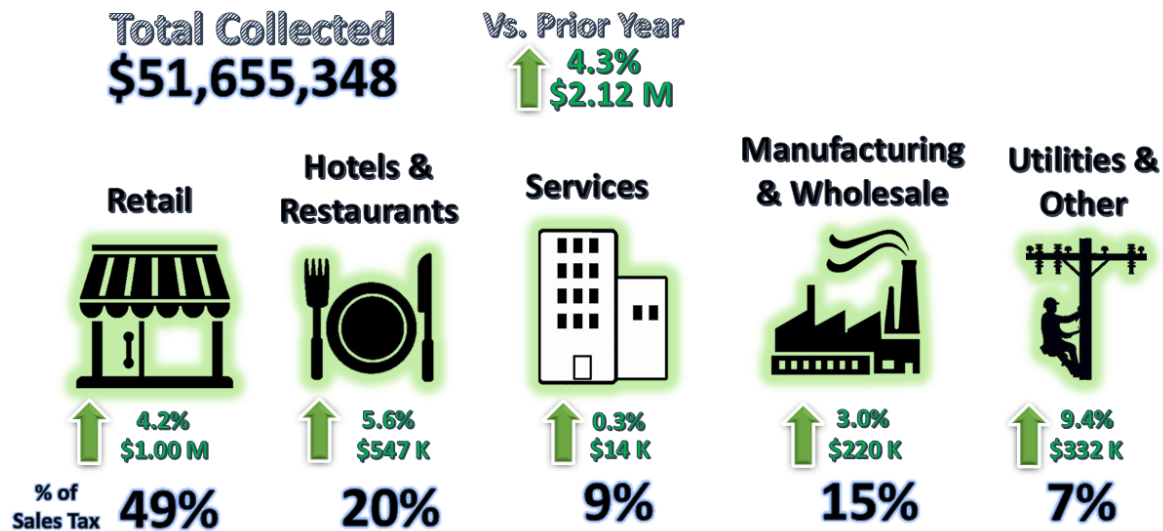
NAICS Categories Performance

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 49%. The largest year-over-year category changes for June were in Retail (up \$1.00 million) and Hotels and Restaurants (up \$547 thousand).

SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	June FY26	June FY25	\$ Diff	% Change
Retail	25,110,082	24,108,121	1,001,961	4.2%
Hotels & Restaurants	10,298,070	9,751,146	546,924	5.6%
Utilities & Other	3,853,808	3,521,462	332,346	9.4%
Wholesale & Mfg.	7,590,240	7,369,866	220,373	3.0%
Services	4,803,148	4,788,889	14,259	0.3%
Total	51,655,348	49,539,485	2,115,863	4.3%

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

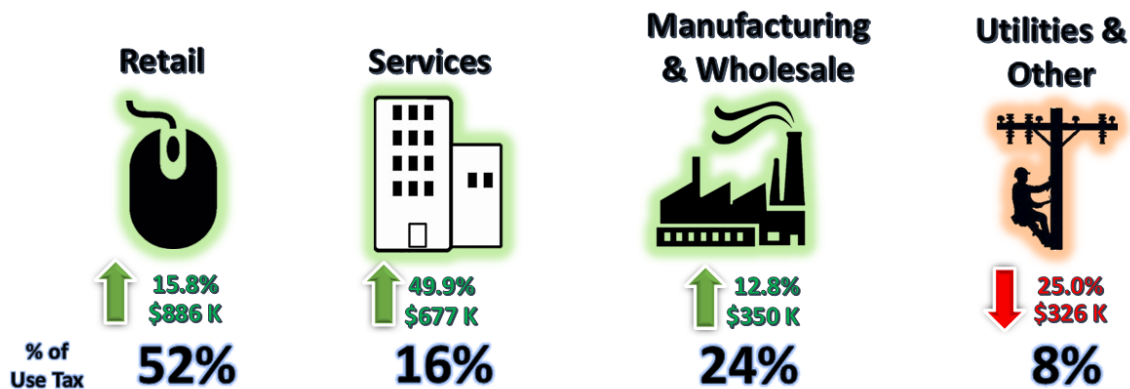
Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for June were in Retail (up \$886 thousand) and Services (up \$677 thousand).

USE TAX PERFORMANCE

Total Collected
\$12,597,899

Vs. Prior Year
↑ 14.4%
\$1.59 M



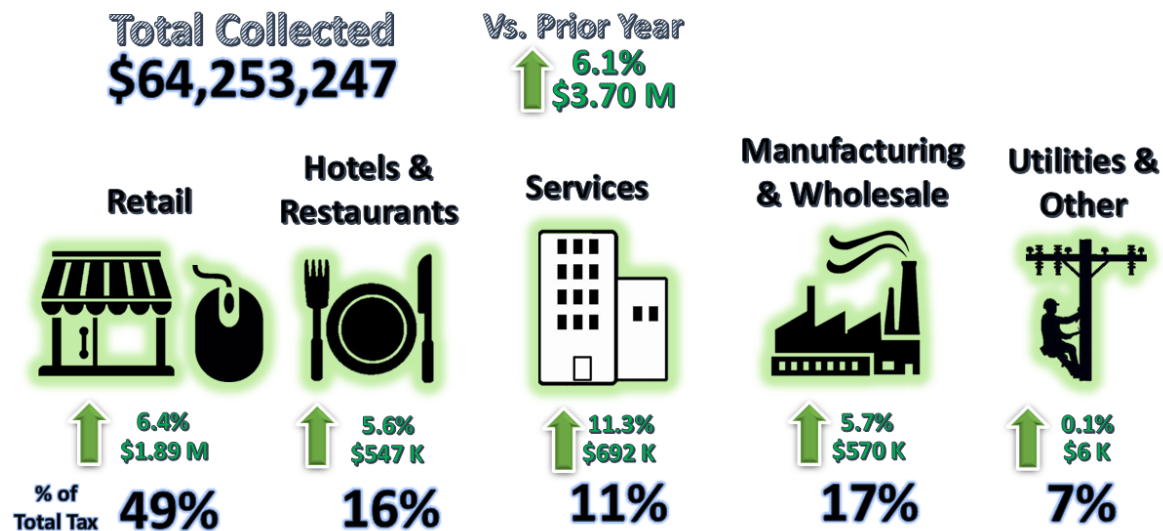
NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	June FY26	June FY25	\$ Diff	% Change
Retail	6,507,208	5,621,206	886,001	15.8%
Services	2,034,879	1,357,480	677,398	49.9%
Wholesale & Mfg.	3,075,566	2,725,468	350,098	12.8%
Utilities & Other	980,246	1,306,741	(326,495)	-25.0%
Total	12,597,899	11,010,896	1,587,003	14.4%

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 June were in Retail (up \$1.89 million) and Services (up \$692 thousand).

COMBINED TAX PERFORMANCE



NAICS COMBINED PERFORMANCE (vs Prior Year)				
NAICS Category	June FY26	June FY25	\$ Diff	% Change
Retail	31,617,290	29,729,327	1,887,962	6.4%
Services	6,838,027	6,146,370	691,657	11.3%
Wholesale & Mfg.	10,665,806	10,095,335	570,471	5.7%
Hotels & Restaurants	10,298,070	9,751,146	546,924	5.6%
Utilities & Other	4,834,054	4,828,204	5,850	0.1%
Total	64,253,247	60,550,381	3,702,865	6.1%

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



Craig Freeman
City Manager