



# City Manager Report

## The City of OKLAHOMA CITY

**NO: 2294**

**DATE: MARCH 24, 2026**

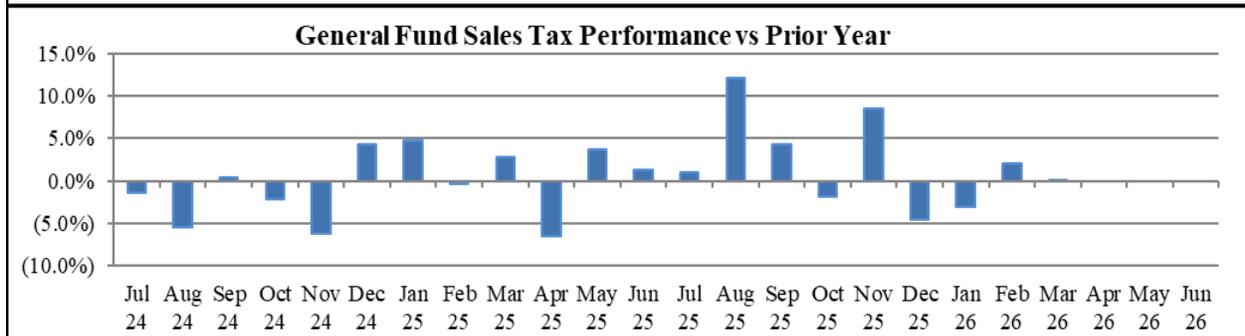
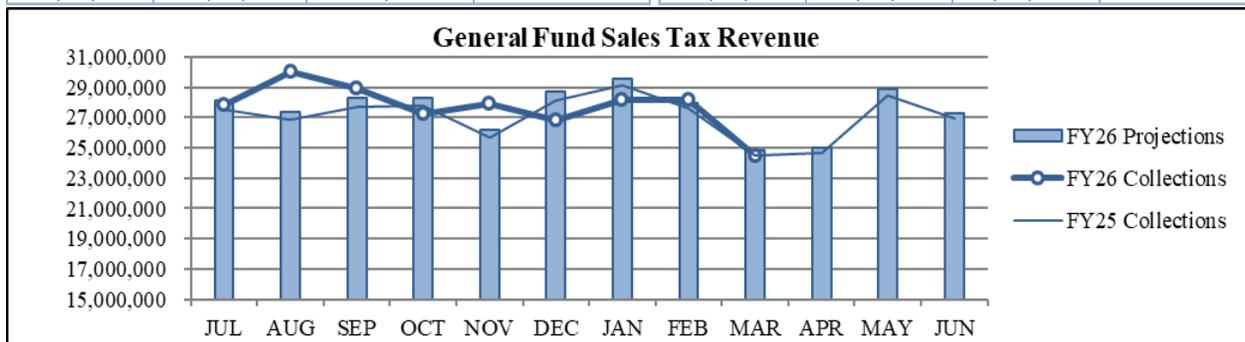
**TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**SUBJECT: MARCH 2026 SALES AND USE TAX COLLECTIONS**

The March remittance is made up primarily of actual collections for the last half of January and estimated collections for the first half of February along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$1,522,280 or 0.5% above projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Mar. FY26	Projection	\$ Diff	% Change	Mar. FY26	Mar. FY25	\$ Diff	% Change
24,463,195	24,805,348	(342,153)	-1.4%	24,463,195	24,453,221	9,974	0.0%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
249,548,794	249,189,836	358,957	0.1%	249,548,794	244,829,495	4,719,299	1.9%

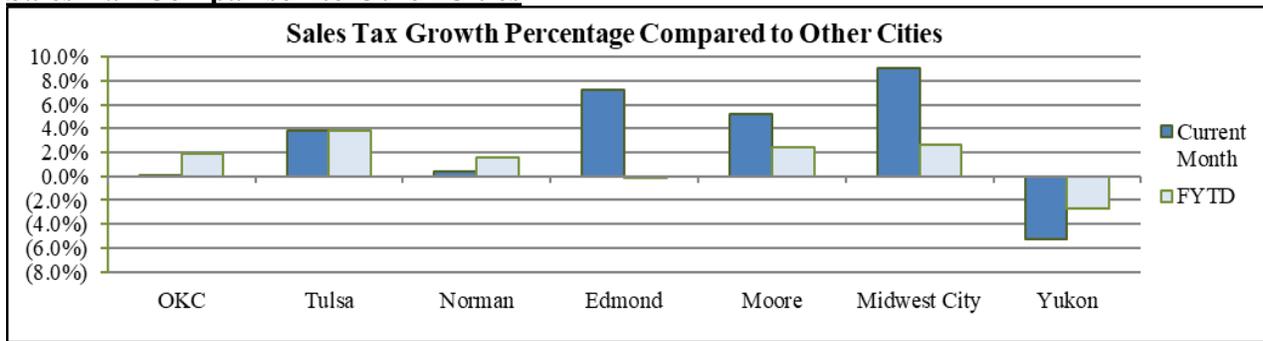


## Sales Tax Programs

SALES TAX PROGRAMS						
	General Fund	MAPS 4	Public Safety Police	Public Safety Fire	Zoo	Total Sales Tax
<b>Current Month</b>	\$24,462,033	\$10,872,015	\$4,077,006	\$4,077,006	\$1,359,002	<b>\$44,847,061</b>
<b>Year-to-Date</b>	\$249,533,980	\$110,903,991	\$41,588,997	\$41,588,997	\$13,862,999	<b>\$457,478,963</b>

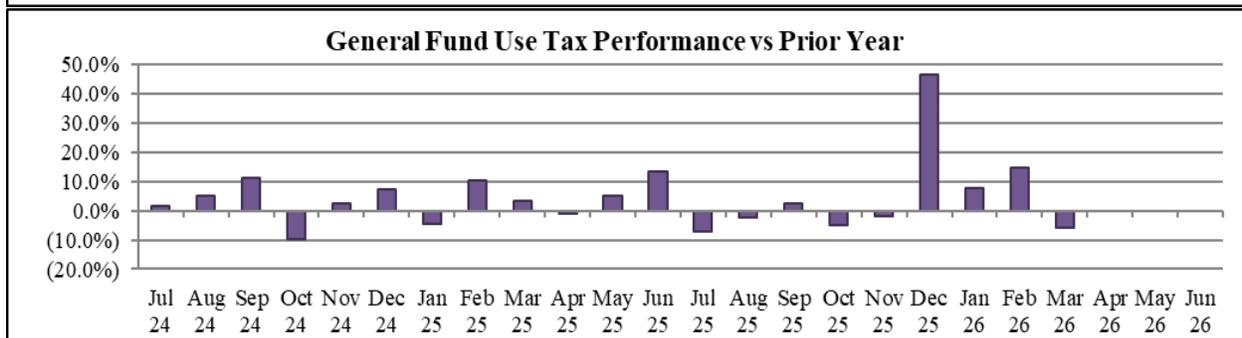
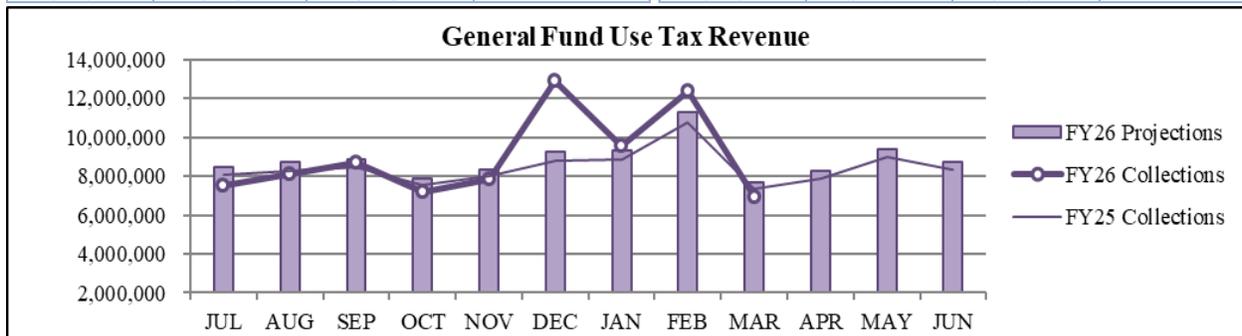
Amounts may differ from NAICS Performance since NAICS detail includes interest, penalty, retention, and reallocation amounts.

## Sales Tax Comparison to Other Cities



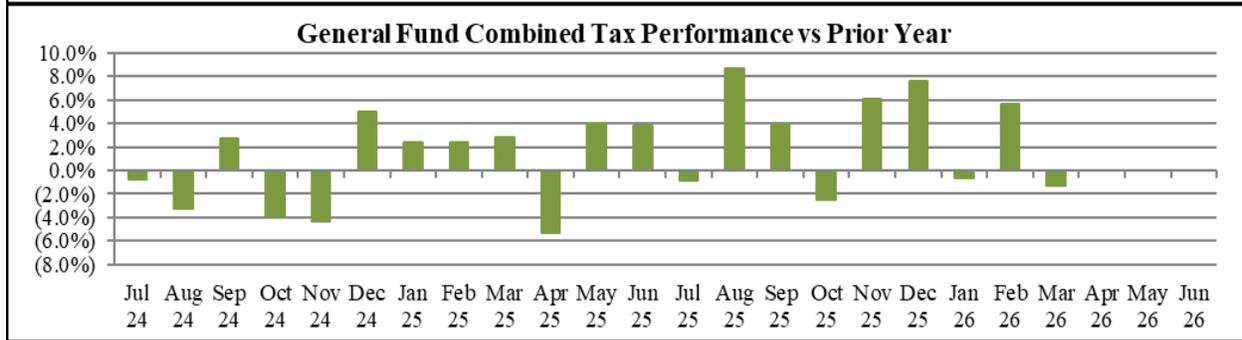
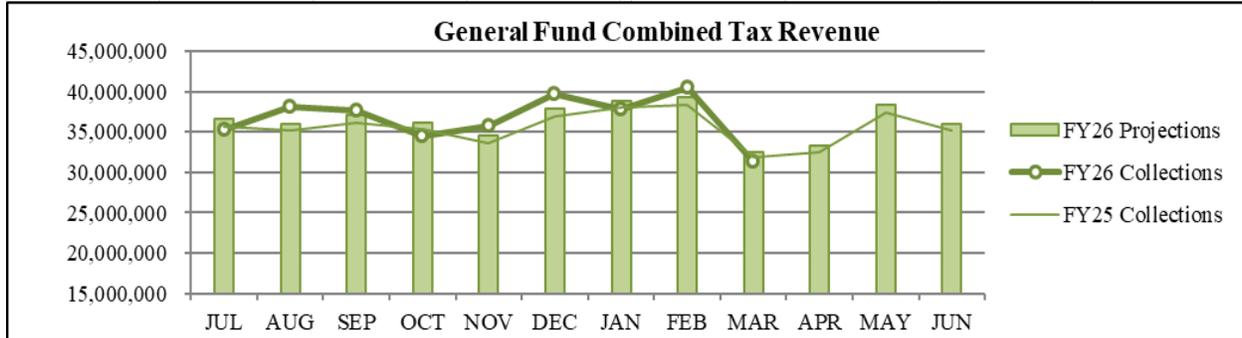
## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Mar. FY26	Projection	\$ Diff	% Change	Mar. FY26	Mar. FY25	\$ Diff	% Change
6,913,023	7,707,464	(794,441)	-10.3%	6,913,023	7,347,439	(434,416)	-5.9%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
81,030,230	79,866,907	1,163,323	1.5%	81,030,230	76,136,231	4,893,999	6.4%



## General Fund Combined Tax

COMBINED PERFORMANCE (vs Projection)				COMBINED PERFORMANCE (vs Prior Year)			
Mar. FY26	Projection	\$ Diff	% Change	Mar. FY26	Mar. FY25	\$ Diff	% Change
31,376,218	32,512,812	(1,136,594)	-3.5%	31,376,218	31,800,661	(424,443)	-1.3%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
330,579,023	329,056,743	1,522,280	0.5%	330,579,023	320,965,726	9,613,297	3.0%



## Recent Performance

RECENT PERFORMANCE			
	Trailing 3 Months	Trailing 6 Months	Trailing 12 Months
Sales Tax	-0.4%	0.0%	1.3%
Use Tax	6.8%	10.6%	6.2%
Combined	1.4%	3.2%	2.5%

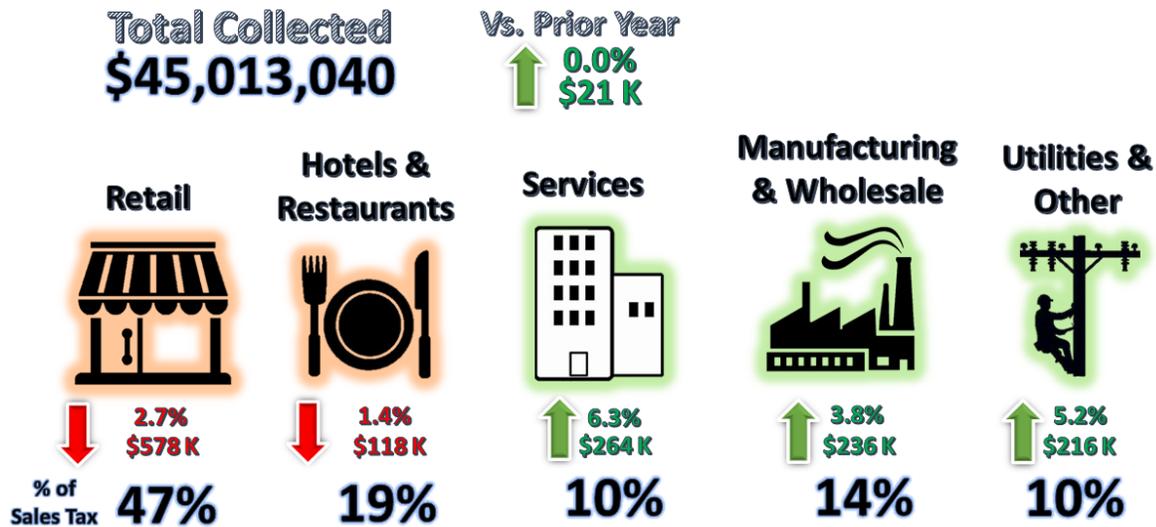
## NAICS Categories Performance

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 March were in Retail (down \$578 thousand) and Services (up \$264 thousand).

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Mar. FY26	Mar. FY25	\$ Diff	% Change
Retail	21,220,073	21,798,322	(578,248)	-2.7%
Services	4,461,311	4,197,136	264,174	6.3%
Wholesale & Mfg.	6,429,353	6,193,182	236,171	3.8%
Utilities & Other	4,413,258	4,196,802	216,455	5.2%
Hotels & Restaurants	8,489,045	8,606,944	(117,899)	-1.4%
<b>Total</b>	<b>45,013,040</b>	<b>44,992,386</b>	<b>20,653</b>	<b>0.0%</b>

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

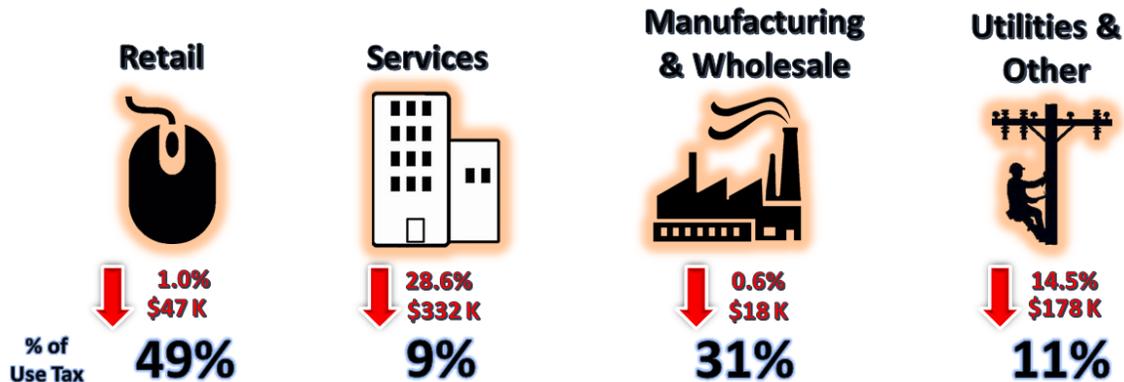
## Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for March were in Services (down \$332 thousand) and Utilities and Other (down \$178 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$9,154,531**

**Vs. Prior Year**  
**↓ 5.9%**  
**\$575 K**



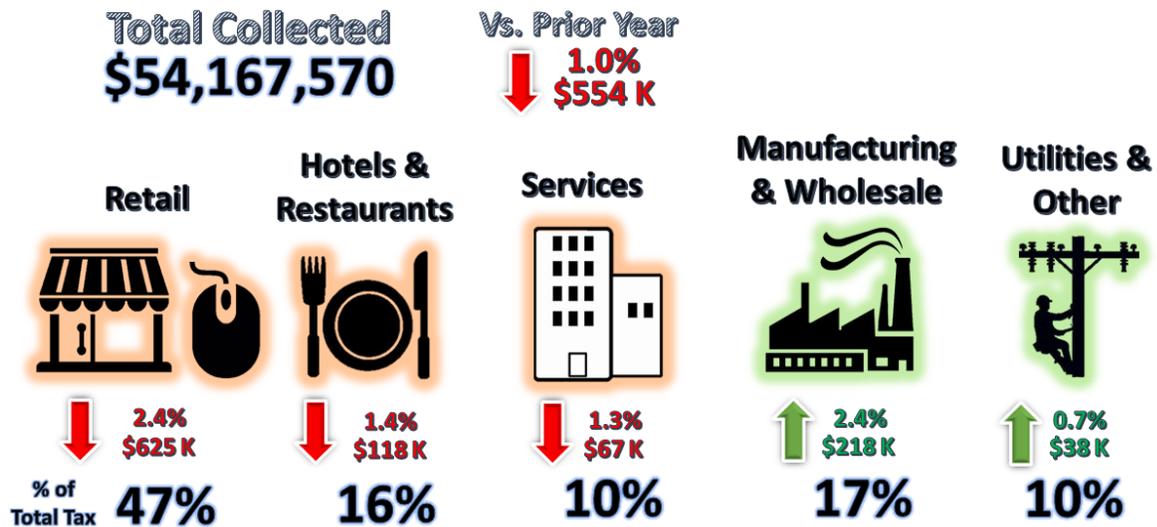
NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Mar. FY26	Mar. FY25	\$ Diff	% Change
Services	829,698	1,161,259	(331,561)	-28.6%
Utilities & Other	1,048,532	1,226,882	(178,350)	-14.5%
Retail	4,455,651	4,502,676	(47,025)	-1.0%
Wholesale & Mfg.	2,820,649	2,838,765	(18,116)	-0.6%
<b>Total</b>	<b>9,154,531</b>	<b>9,729,582</b>	<b>(575,052)</b>	<b>-5.9%</b>

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 March were in Retail (down \$625 thousand) and Manufacturing and Wholesale (up \$218 thousand).

**COMBINED TAX PERFORMANCE**



NAICS COMBINED PERFORMANCE (vs Prior Year)				
NAICS Category	Mar. FY26	Mar. FY25	\$ Diff	% Change
Retail	25,675,724	26,300,997	(625,273)	-2.4%
Wholesale & Mfg.	9,250,002	9,031,947	218,055	2.4%
Hotels & Restaurants	8,489,045	8,606,944	(117,899)	-1.4%
Services	5,291,009	5,358,396	(67,387)	-1.3%
Utilities & Other	5,461,790	5,423,685	38,106	0.7%
<b>Total</b>	<b>54,167,570</b>	<b>54,721,968</b>	<b>(554,398)</b>	<b>-1.0%</b>

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**  
*March 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
<b>Current Month:</b>												
Actual	\$24,462,033	\$10,872,015	\$4,077,006	\$4,077,006	\$1,359,002	-	-	-	-	-	-	\$44,847,061
Reallocations	\$1,162	(\$2,485)	\$194	\$194	\$65	\$871	-	-	-	-	-	-
Adjusted Actual	\$24,463,195	\$10,869,530	\$4,077,199	\$4,077,199	\$1,359,066	\$871	-	-	-	-	-	\$44,847,061
Projection	\$24,805,348	\$11,024,498	\$4,134,300	\$4,134,300	\$1,377,949	-	-	-	-	-	-	\$45,476,395
+/- Projection	(\$342,153)	(\$154,968)	(\$57,101)	(\$57,101)	(\$18,882)	\$871	-	-	-	-	-	(\$629,334)
%+/- Projection	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-	-	-	-	-	-	-1.4%
Prior Year Actual	\$24,453,221	\$10,886,724	\$4,075,543	\$4,075,543	\$1,358,514	(\$16,671)	\$137	-	-	-	-	\$44,833,010
+/- Prior Year	\$9,974	(\$17,194)	\$1,657	\$1,657	\$552	\$17,542	(\$137)	-	-	-	-	\$14,050
%+/- Prior Year	0.0%	-0.2%	0.0%	0.0%	0.0%	-105.2%	-100.0%	-	-	-	-	0.0%
<b>Year-to-Date:</b>												
Actual	\$249,533,980	\$110,903,991	\$41,588,997	\$41,588,997	\$13,862,999	-	-	-	-	-	-	\$457,478,963
Reallocations	\$14,814	(\$14,724)	\$2,554	\$2,554	\$851	(\$8,095)	\$2,045	-	-	-	-	-
Adjusted Actual	\$249,548,794	\$110,889,267	\$41,591,551	\$41,591,551	\$13,863,850	(\$8,095)	\$2,045	-	-	-	-	\$457,478,963
Projection	\$249,189,836	\$110,749,932	\$41,532,366	\$41,532,366	\$13,842,599	-	-	-	-	-	-	\$456,847,100
+/- Projection	\$358,957	\$139,336	\$59,184	\$59,184	\$21,251	(\$8,095)	\$2,045	-	-	-	-	\$631,863
%+/- Projection	0.1%	0.1%	0.1%	0.1%	0.2%	-	-	-	-	-	-	0.1%
Prior Year Actual	\$244,829,495	\$108,781,829	\$40,805,868	\$40,805,868	\$13,601,956	\$8,251	\$22,845	-	-	-	-	\$448,856,111
+/- Prior Year	\$4,719,299	\$2,107,438	\$785,683	\$785,683	\$261,894	(\$16,346)	(\$20,800)	-	-	-	-	\$8,622,851
%+/- Prior Year	1.9%	1.9%	1.9%	1.9%	1.9%	-198.1%	-91.0%	-	-	-	-	1.9%
		(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

March 2026

	<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 &amp; Schools</u>	<u>Police/Fire Equipment</u>	<u>MAPS</u>	<u>Total Use Tax</u>
<b>Current Month:</b>									
Actual	\$6,913,025	\$2,212,168	-	-	-	-	-	-	\$9,125,193
Reallocations	(\$2)	\$2,756	(\$2,754)	-	-	-	-	-	-
Adjusted Actual	\$6,913,023	\$2,214,924	(\$2,754)	-	-	-	-	-	\$9,125,193
Projection	\$7,707,464	\$2,466,331	-	-	-	-	-	-	\$10,173,795
+/- Projection	(\$794,441)	(\$251,407)	(\$2,754)	-	-	-	-	-	(\$1,048,602)
%+/- Projection	-10.3%	-10.2%	-	-	-	-	-	-	-10.3%
Prior Year Actual	\$7,347,439	\$2,355,427	(\$254)	(\$4,279)	-	-	-	-	\$9,698,333
+/- Prior Year	(\$434,416)	(\$140,503)	(\$2,500)	\$4,279	-	-	-	-	(\$573,140)
%+/- Prior Year	-5.9%	-6.0%	982.7%	100.0%	-	-	-	-	-5.9%
<b>Year-to-Date:</b>									
Actual	\$81,023,848	\$25,927,631	-	-	-	-	-	-	\$106,951,480
Reallocations	\$6,382	\$160,586	(\$60,885)	(\$106,082)	-	-	-	-	-
Adjusted Actual	\$81,030,230	\$26,088,217	(\$60,885)	(\$106,082)	-	-	-	-	\$106,951,480
Projection	\$79,866,907	\$25,556,820	-	-	-	-	-	-	\$105,423,726
+/- Projection	\$1,163,323	\$531,398	(\$60,885)	(\$106,082)	-	-	-	-	\$1,527,753
%+/- Projection	1.5%	2.1%	-	-	-	-	-	-	1.4%
Prior Year Actual	\$76,136,231	\$24,528,093	(\$73,510)	(\$95,118)	-	-	-	-	\$100,495,696
+/- Prior Year	\$4,893,999	\$1,560,125	\$12,625	(\$10,965)	-	-	-	-	\$6,455,783
%+/- Prior Year	6.4%	6.4%	-17.2%	11.5%	-	-	-	-	6.4%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

**NOTES:**

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