



City Manager Report

The City of OKLAHOMA CITY

NO: 2313

DATE: JUNE 2, 2026

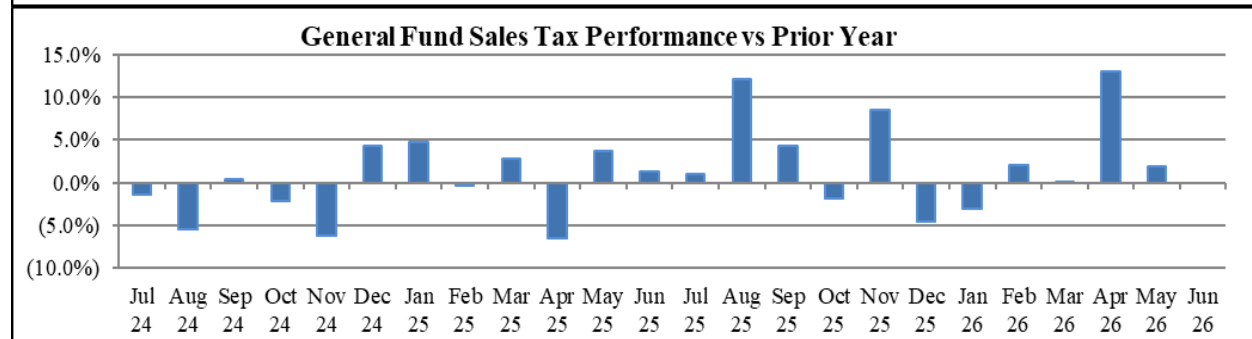
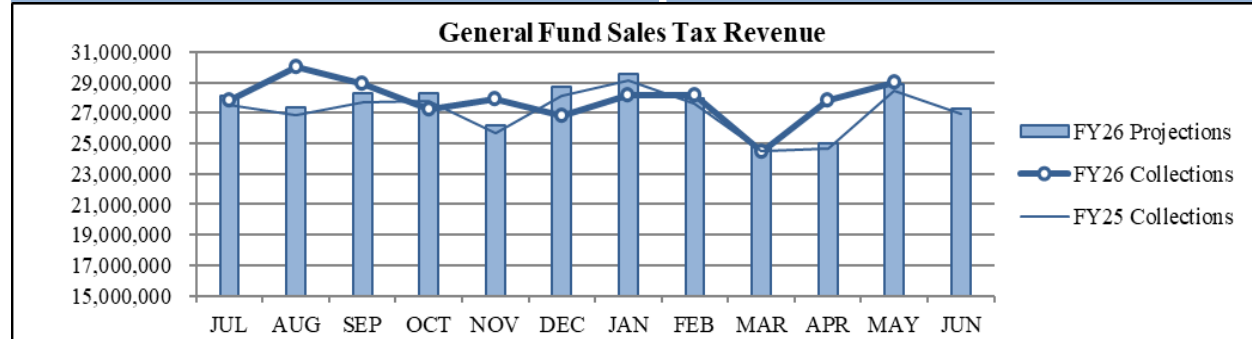
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: MAY 2026 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 \$4,177,730 or 1.0% above projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
May FY26	Projection	\$ Diff	% Change	May FY26	May FY25	\$ Diff	% Change
28,996,834	28,877,167	119,668	0.4%	28,996,834	28,467,238	529,596	1.9%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
306,392,231	303,070,661	3,321,571	1.1%	306,392,231	297,945,449	8,446,782	2.8%

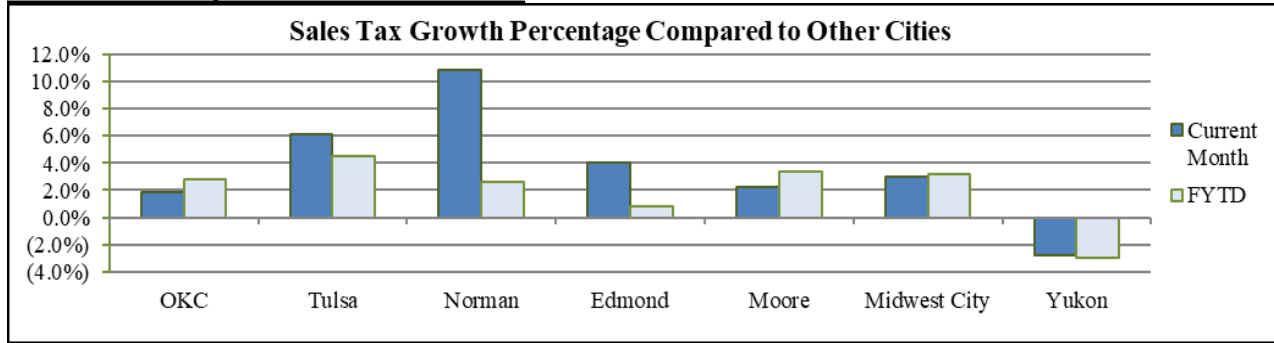


Sales Tax Programs

SALES TAX PROGRAMS						
	General Fund	MAPS 4	Public Safety Police	Public Safety Fire	Zoo	Total Sales Tax
Current Month	\$28,991,711	\$12,885,205	\$4,831,952	\$4,831,952	\$1,610,651	\$53,151,470
Year-to-Date	\$306,370,913	\$136,164,850	\$51,061,819	\$51,061,819	\$17,020,606	\$561,680,006

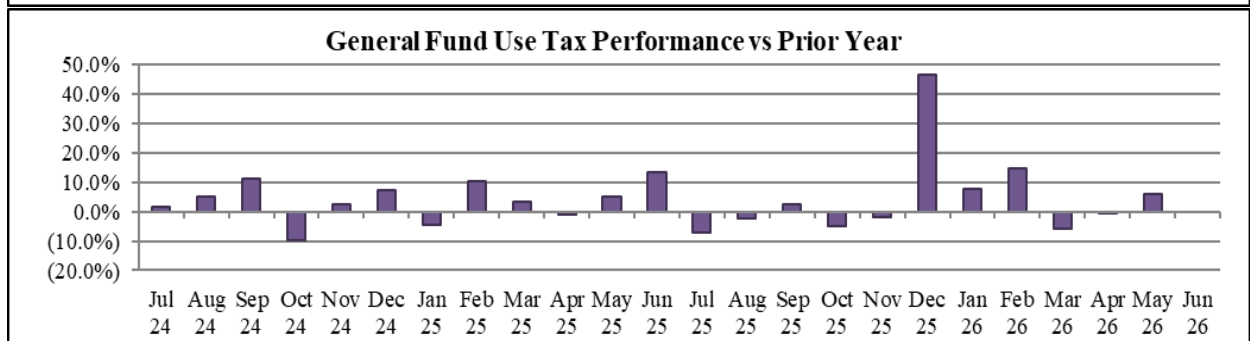
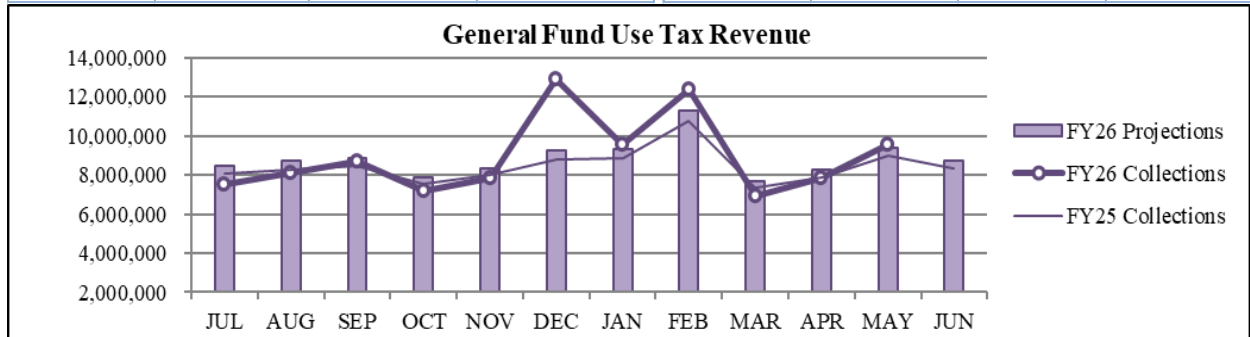
Amounts may differ from NAICS Performance since NAICS detail includes interest, penalty, retention, and reallocation amounts.

Sales Tax Comparison to Other Cities



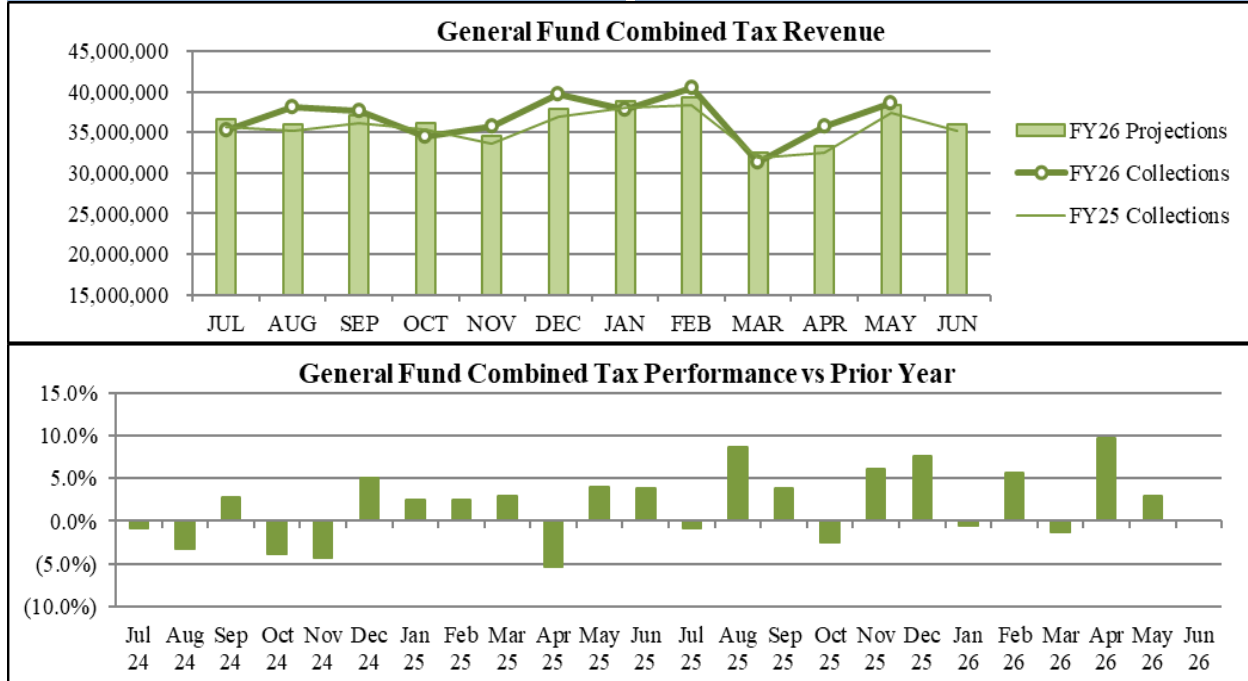
General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
May FY26	Projection	\$ Diff	% Change	May FY26	May FY25	\$ Diff	% Change
9,537,308	9,421,708	115,601	1.2%	9,537,308	8,981,609	555,700	6.2%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
98,400,191	97,544,031	856,159	0.9%	98,400,191	92,987,637	5,412,554	5.8%



General Fund Combined Tax

COMBINED PERFORMANCE <i>(vs Projection)</i>				COMBINED PERFORMANCE <i>(vs Prior Year)</i>			
May FY26	Projection	\$ Diff	% Change	May FY26	May FY25	\$ Diff	% Change
38,534,143	38,298,874	235,268	0.6%	38,534,143	37,448,847	1,085,296	2.9%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
404,792,422	400,614,692	4,177,730	1.0%	404,792,422	390,933,087	13,859,336	3.5%



Recent Performance

RECENT PERFORMANCE			
	Trailing 3 Months	Trailing 6 Months	Trailing 12 Months
Sales Tax	4.8%	1.3%	2.7%
Use Tax	0.3%	12.3%	6.4%
Combined	3.8%	4.0%	3.6%

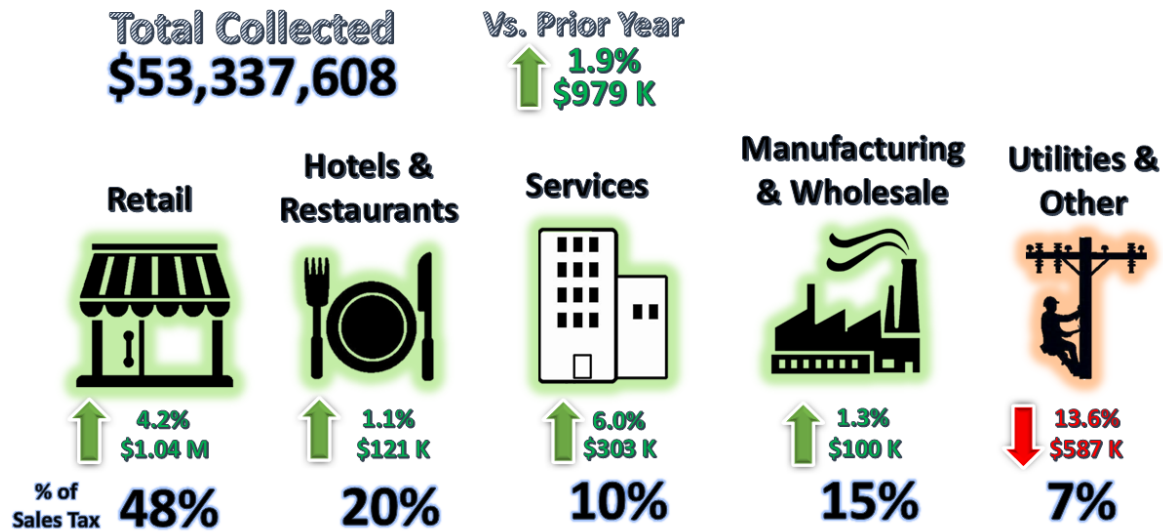
NAICS Categories Performance

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 48%. The largest year-over-year category changes for May were in Retail (up \$1.04 million) and Utilities and Other (down \$587 thousand).

SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	May FY26	May FY25	\$ Diff	% Change
Retail	25,707,658	24,665,090	1,042,568	4.2%
Utilities & Other	3,740,002	4,326,646	(586,644)	-13.6%
Services	5,347,381	5,044,138	303,244	6.0%
Hotels & Restaurants	10,691,527	10,570,806	120,721	1.1%
Wholesale & Mfg.	7,851,039	7,751,506	99,534	1.3%
Total	53,337,608	52,358,186	979,423	1.9%

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

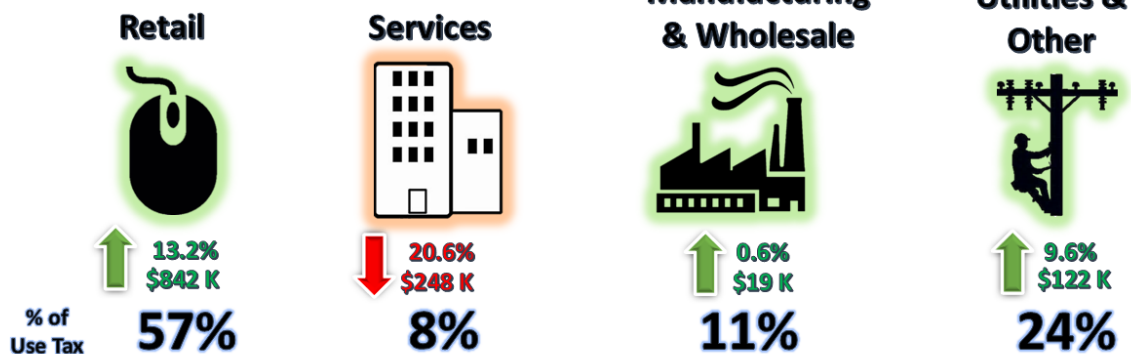
Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for May were in Retail (up \$842 thousand) and Services (down \$248 thousand).

USE TAX PERFORMANCE

Total Collected
\$12,631,509

Vs. Prior Year
↑ 6.2%
\$735 K



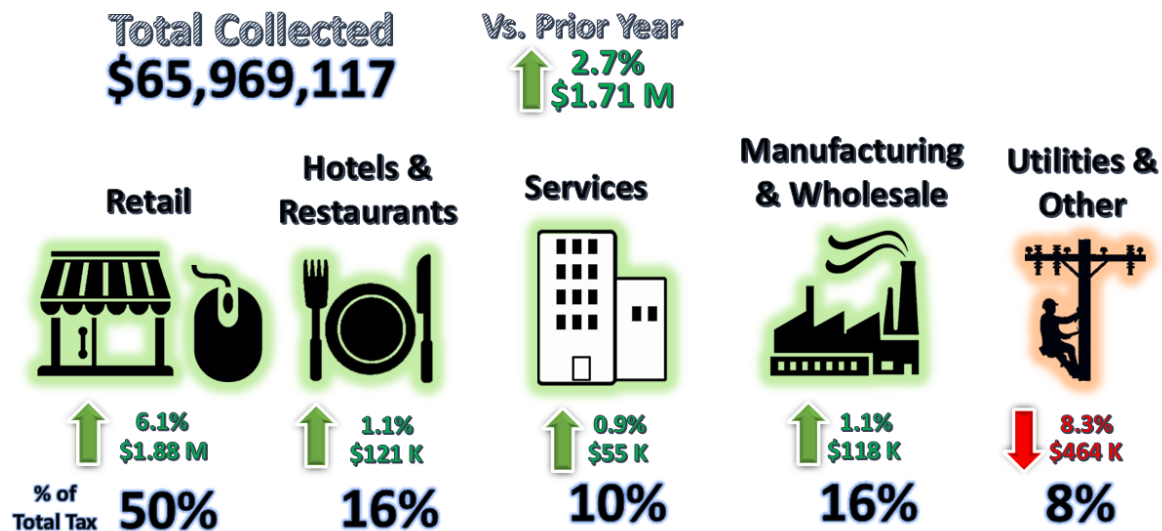
NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	May FY26	May FY25	\$ Diff	% Change
Retail	7,216,009	6,374,137	841,871	13.2%
Services	957,436	1,205,339	(247,903)	-20.6%
Utilities & Other	1,394,042	1,271,571	122,471	9.6%
Wholesale & Mfg.	3,064,023	3,045,259	18,763	0.6%
Total	12,631,509	11,896,307	735,203	6.2%

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 May were in Retail (up \$1.88 million) and Utilities and Other (down \$464 thousand).

COMBINED TAX PERFORMANCE



NAICS COMBINED PERFORMANCE (vs Prior Year)				
NAICS Category	May FY26	May FY25	\$ Diff	% Change
Retail	32,923,667	31,039,228	1,884,439	6.1%
Utilities & Other	5,134,044	5,598,217	(464,173)	-8.3%
Hotels & Restaurants	10,691,527	10,570,806	120,721	1.1%
Wholesale & Mfg.	10,915,062	10,796,765	118,297	1.1%
Services	6,304,818	6,249,477	55,341	0.9%
Total	65,969,117	64,254,492	1,714,625	2.7%

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



Craig Freeman
City Manager