



City Manager Report

The City of

OKLAHOMA CITY

NO: 2248

DATE: NOVEMBER 4, 2025

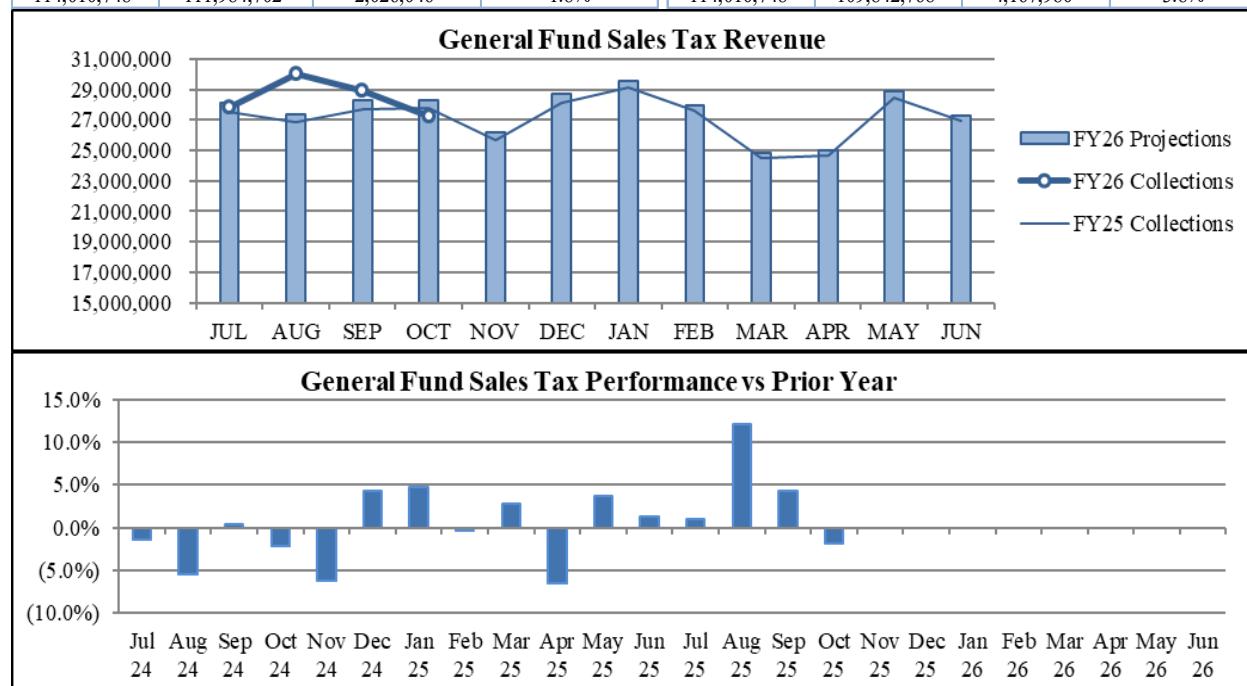
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: OCTOBER 2025 SALES AND USE TAX COLLECTIONS

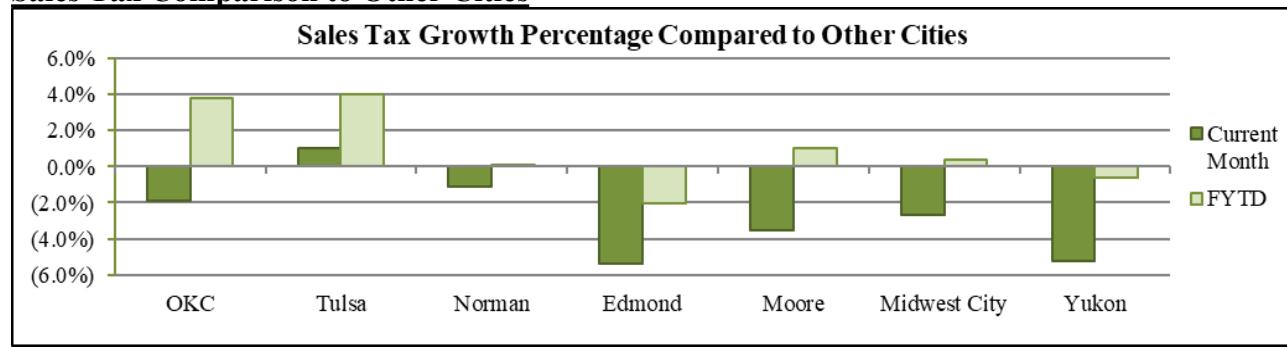
The October remittance is made up primarily of actual collections for the last half of August and estimated collections for the first half of September along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$457,376 or 0.3% below projections for the year.

General Fund Sales Tax

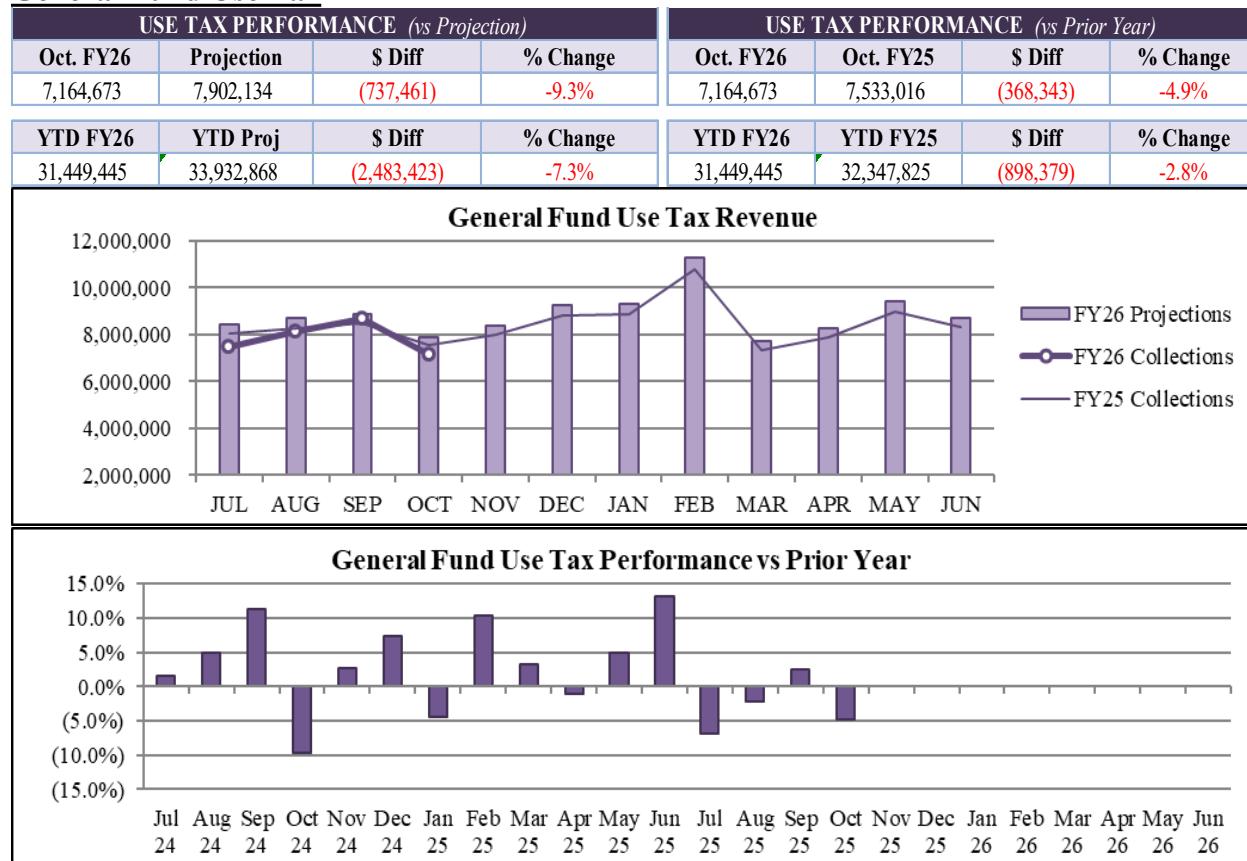
SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Oct. FY26	Projection	\$ Diff	% Change	Oct. FY26	Oct. FY25	\$ Diff	% Change
27,236,604	28,290,223	(1,053,619)	-3.7%	27,236,604	27,749,115	(512,511)	-1.8%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
114,010,748	111,984,702	2,026,046	1.8%	114,010,748	109,842,768	4,167,980	3.8%



Sales Tax Comparison to Other Cities



General Fund Use Tax



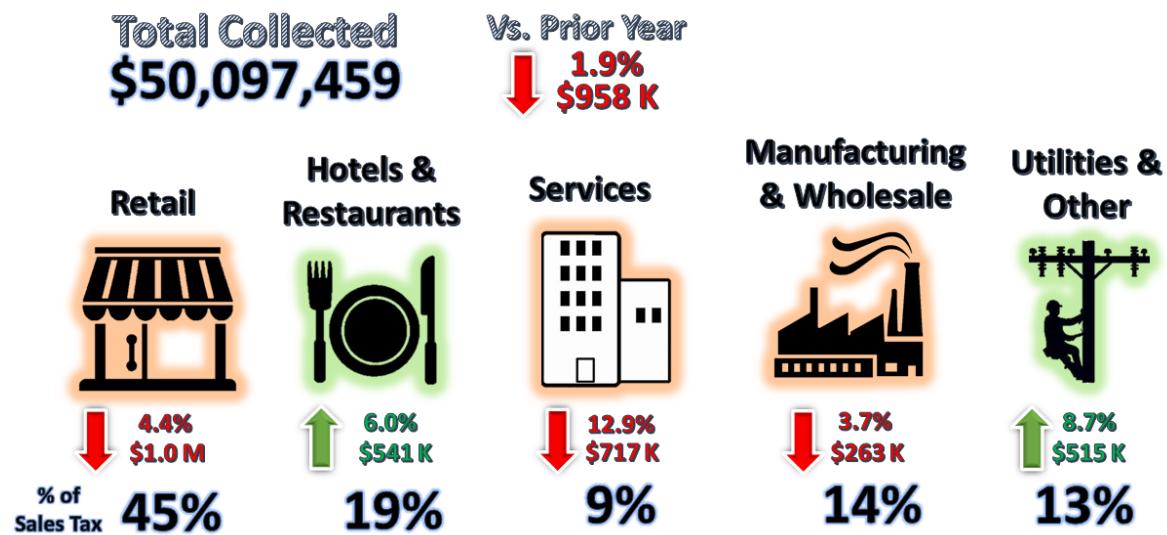
NAICS Categories Performance

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.

Sales Tax NAICS Performance

Retail comprises the largest percentage of sales tax collections at around 45%. The largest year-over-year category changes for October were in Retail (down \$1.0 million) and Services (down \$717 thousand).

SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Oct. FY26	Oct. FY25	\$ Diff	% Change
Retail	22,416,767	23,450,095	(1,033,328)	-4.4%
Services	4,849,827	5,566,980	(717,153)	-12.9%
Hotels & Restaurants	9,523,909	8,982,734	541,175	6.0%
Utilities & Other	6,404,707	5,889,781	514,925	8.7%
Wholesale & Mfg.	6,902,249	7,165,720	(263,471)	-3.7%
Total	50,097,459	51,055,310	(957,850)	-1.9%

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	\$27,229,046	\$12,101,798	\$4,538,174	\$4,538,174	\$1,512,725	\$49,919,918
Year-to-Date	\$114,002,473	\$50,667,766	\$19,000,412	\$19,000,412	\$6,333,471	\$209,004,534

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 October were in Wholesale and Manufacturing (down \$207 thousand) and Services (down \$171 thousand).

USE TAX PERFORMANCE

Total Collected
\$9,490,269

Vs. Prior Year
4.9%
\$490 K

Retail

2.9%
\$148 K
52%

Services

18.2%
\$171 K
8%

Manufacturing & Wholesale

7.3%
\$207 K
28%

Utilities & Other

3.2%
\$35 K
12%

NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Oct. FY26	Oct. FY25	\$ Diff	% Change
Wholesale & Mfg.	2,610,364	2,816,915	(206,550)	-7.3%
Services	767,830	939,018	(171,188)	-18.2%
Retail	4,970,234	5,118,066	(147,832)	-2.9%
Utilities & Other	1,141,840	1,106,433	35,408	3.2%
Total	9,490,269	9,980,431	(490,162)	-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	4.7%	3.4%	1.6%
Use Tax	-1.4%	1.0%	2.1%
Combined	3.3%	2.8%	1.7%

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

A handwritten signature in black ink, appearing to read "C. Freeman".

Craig Freeman
City Manager

CITY OF OKLAHOMA CITY

SALES TAX COLLECTIONS

October 2025

	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	\$27,229,046	\$12,101,798	\$4,538,174	\$4,538,174	\$1,512,725	-	-	-	-	-	-	\$49,919,918
Reallocations	\$7,558	(\$7,219)	\$1,313	\$1,313	\$438	(\$4,681)	\$1,278	-	-	-	-	-
Adjusted Actual	\$27,236,604	\$12,094,580	\$4,539,487	\$4,539,487	\$1,513,162	(\$4,681)	\$1,278	-	-	-	-	\$49,919,918
Projection	\$28,290,223	\$12,573,317	\$4,715,124	\$4,715,124	\$1,571,535	-	-	-	-	-	-	\$51,865,322
+/- Projection	(\$1,053,619)	(\$478,737)	(\$175,636)	(\$175,636)	(\$58,373)	(\$4,681)	\$1,278	-	-	-	-	(\$1,945,404)
%+/- Projection	-3.7%	-3.8%	-3.7%	-3.7%	-3.7%	-	-	-	-	-	-	-3.8%
Prior Year Actual	\$27,749,115	\$12,329,281	\$4,624,913	\$4,624,913	\$1,541,638	\$1,237	\$1,457	-	-	-	-	\$50,872,554
+/- Prior Year	(\$512,511)	(\$234,701)	(\$85,426)	(\$85,426)	(\$28,475)	(\$5,918)	(\$179)	-	-	-	-	(\$952,636)
%+/- Prior Year	-1.8%	-1.9%	-1.8%	-1.8%	-1.8%	-478.4%	-12.3%	-	-	-	-	-1.9%
Year-to-Date:												
Actual	\$114,002,473	\$50,667,766	\$19,000,412	\$19,000,412	\$6,333,471	-	-	-	-	-	-	\$209,004,534
Reallocations	\$8,275	(\$9,618)	\$1,540	\$1,540	\$513	(\$6,101)	\$3,851	-	-	-	-	-
Adjusted Actual	\$114,010,748	\$50,658,148	\$19,001,952	\$19,001,952	\$6,333,984	(\$6,101)	\$3,851	-	-	-	-	\$209,004,534
Projection	\$111,984,702	\$49,770,431	\$18,664,425	\$18,664,425	\$6,220,791	-	-	-	-	-	-	\$205,304,773
+/- Projection	\$2,026,046	\$887,717	\$337,527	\$337,527	\$113,193	(\$6,101)	\$3,851	-	-	-	-	\$3,699,761
%+/- Projection	1.8%	1.8%	1.8%	1.8%	1.8%	-	-	-	-	-	-	1.8%
Prior Year Actual	\$109,842,768	\$48,793,032	\$18,307,445	\$18,307,445	\$6,102,482	\$15,227	\$7,605	-	-	-	-	\$201,376,003
+/- Prior Year	\$4,167,980	\$1,865,116	\$694,507	\$694,507	\$231,502	(\$21,327)	(\$3,754)	-	-	-	-	\$7,628,531
%+/- Prior Year	3.8%	3.8%	3.8%	3.8%	3.8%	-140.1%	-49.4%	-	-	-	-	3.8%
	(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

October 2025

	General <u>Fund</u>	MAPS 4 <u>Program</u>	Better Streets <u>Safer City</u>	<u>MAPS 3</u>	Sports Facilities <u>Improvement</u>	City & <u>Schools</u>	Police/Fire <u>Equipment</u>	<u>MAPS</u>	Total <u>Use Tax</u>
Current Month:									
Actual	\$7,164,673	\$2,292,695	-	-	-	-	-	-	\$9,457,368
Reallocations	-	\$2,021	(\$2,021)	-	-	-	-	-	-
Adjusted Actual	\$7,164,673	\$2,294,716	(\$2,021)	-	-	-	-	-	\$9,457,368
Projection	\$7,902,134	\$2,528,624	-	-	-	-	-	-	\$10,430,758
+/- Projection	(\$737,461)	(\$233,908)	(\$2,021)	-	-	-	-	-	(\$973,390)
%+/- Projection	-9.3%	-9.3%	-	-	-	-	-	-	-9.3%
Prior Year Actual	\$7,533,016	\$2,419,063	(\$16,807)	\$10,341	-	-	-	-	\$9,945,613
+/- Prior Year	(\$368,343)	(\$124,347)	\$14,787	(\$10,341)	-	-	-	-	(\$488,245)
%+/- Prior Year	-4.9%	-5.1%	-88.0%	100.0%	-	-	-	-	-4.9%
Year-to-Date:									
Actual	\$31,448,096	\$10,063,391	-	-	-	-	-	-	\$41,511,487
Reallocations	\$1,349	\$79,264	(\$58,318)	(\$22,295)	-	-	-	-	-
Adjusted Actual	\$31,449,445	\$10,142,655	(\$58,318)	(\$22,295)	-	-	-	-	\$41,511,487
Projection	\$33,932,868	\$10,858,267	-	-	-	-	-	-	\$44,791,135
+/- Projection	(\$2,483,423)	(\$715,612)	(\$58,318)	(\$22,295)	-	-	-	-	(\$3,279,648)
%+/- Projection	-7.3%	-6.6%	-	-	-	-	-	-	-7.3%
Prior Year Actual	\$32,347,825	\$10,493,582	(\$59,856)	(\$85,481)	-	-	-	-	\$42,696,070
+/- Prior Year	(\$898,379)	(\$350,928)	\$1,538	\$63,185	-	-	-	-	(\$1,184,583)
%+/- Prior Year	-2.8%	-3.3%	-2.6%	-73.9%	-	-	-	-	-2.8%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

NOTES:

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