



City Manager Report

The City of

OKLAHOMA CITY

NO: 2240

DATE: OCTOBER 7, 2025

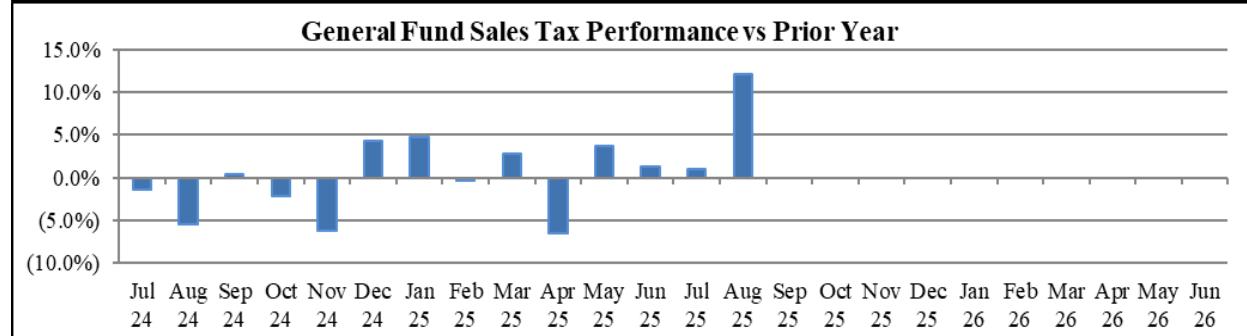
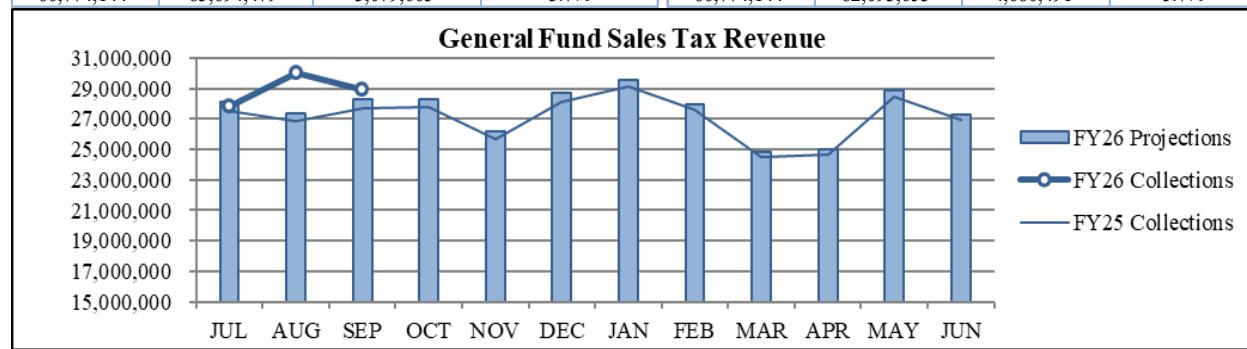
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: SEPTEMBER 2025 SALES AND USE TAX COLLECTIONS

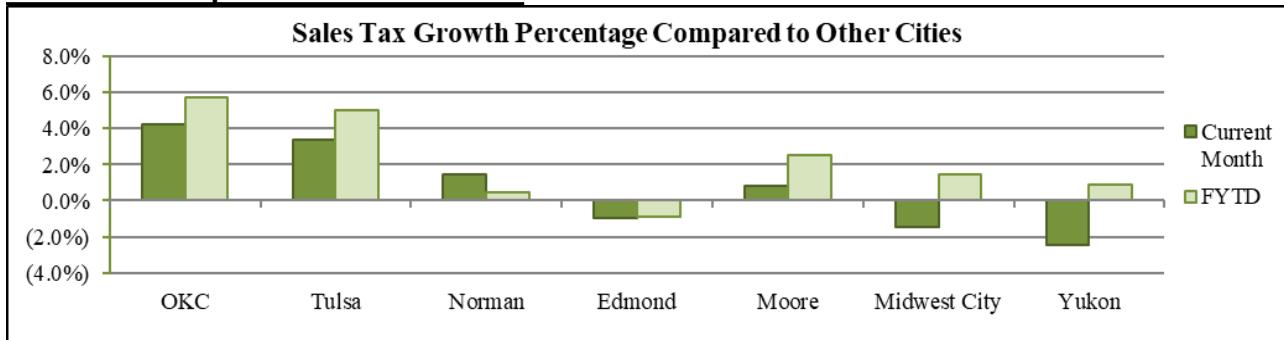
The September remittance is made up primarily of actual collections for the last half of July and estimated collections for the first half of August along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$1,333,703 or 1.2% above projections for the year.

General Fund Sales Tax

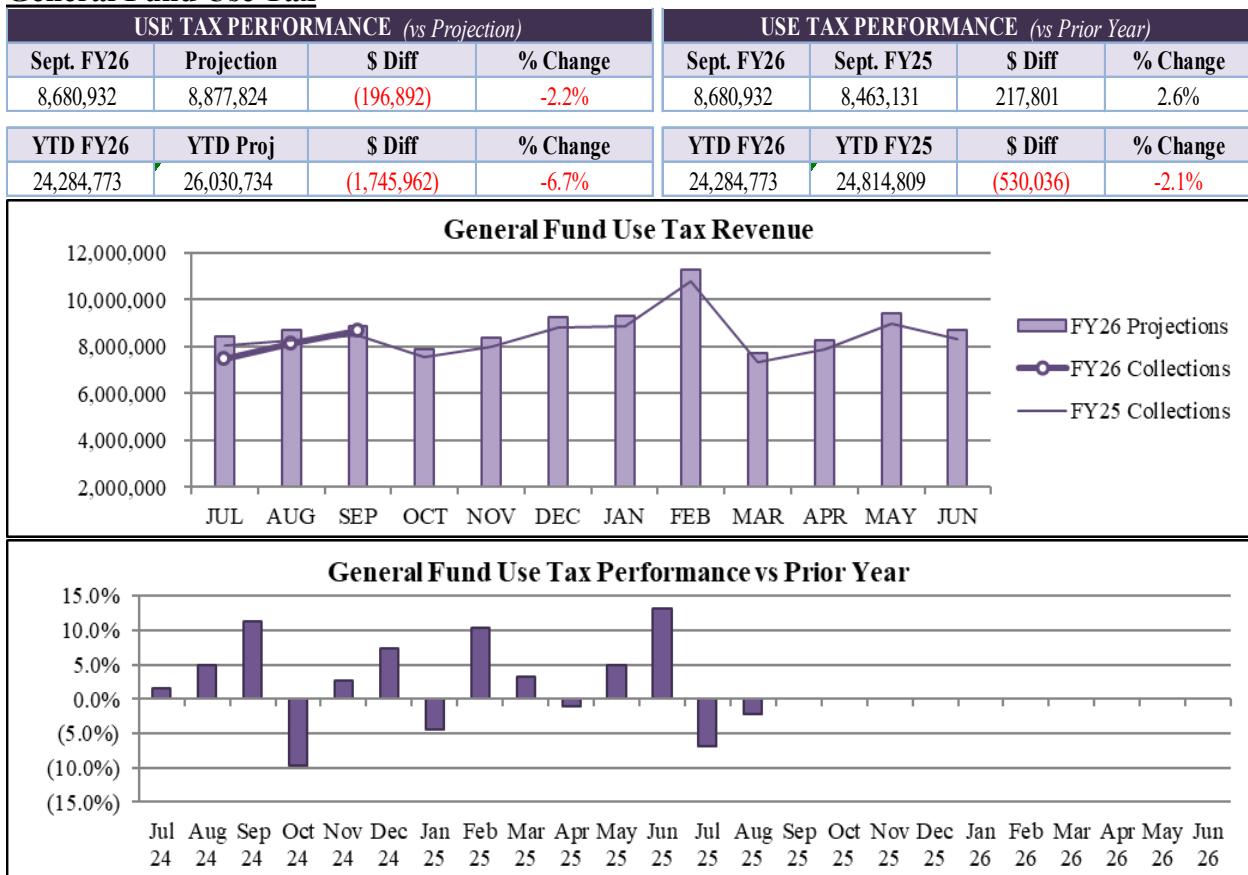
SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Sept. FY26	Projection	\$ Diff	% Change	Sept. FY26	Sept. FY25	\$ Diff	% Change
28,895,241	28,259,233	636,007	2.3%	28,895,241	27,718,718	1,176,522	4.2%
YTD FY26	YTD Proj	\$ Diff	% Change	YTD FY26	YTD FY25	\$ Diff	% Change
86,774,144	83,694,479	3,079,665	3.7%	86,774,144	82,093,653	4,680,491	5.7%



Sales Tax Comparison to Other Cities



General Fund Use Tax

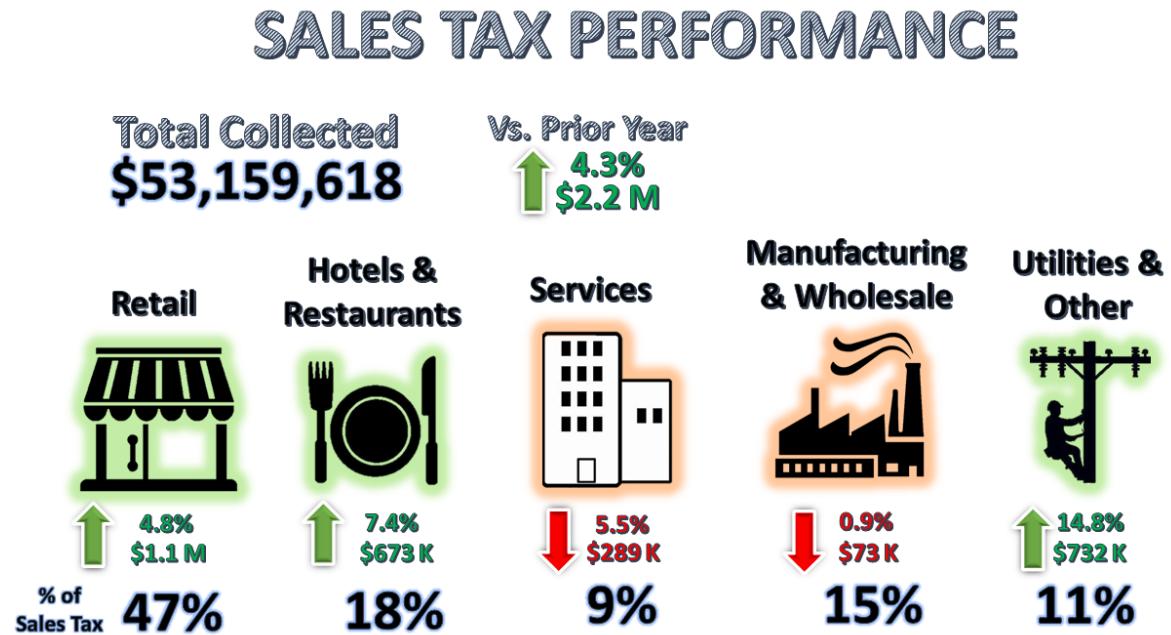


NAICS Categories Performance

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 47%. The largest year-over-year category changes for September were in Retail (up \$1.1 million) and Utilities and Other (up \$732 thousand).



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Sept. FY26	Sept. FY25	\$ Diff	% Change
Retail	24,784,742	23,657,564	1,127,177	4.8%
Utilities & Other	5,680,188	4,947,738	732,450	14.8%
Hotels & Restaurants	9,728,523	9,055,425	673,098	7.4%
Services	4,951,343	5,240,171	(288,827)	-5.5%
Wholesale & Mfg.	8,014,822	8,088,092	(73,270)	-0.9%
Total	53,159,618	50,988,990	2,170,628	4.3%

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

Sales Tax Programs

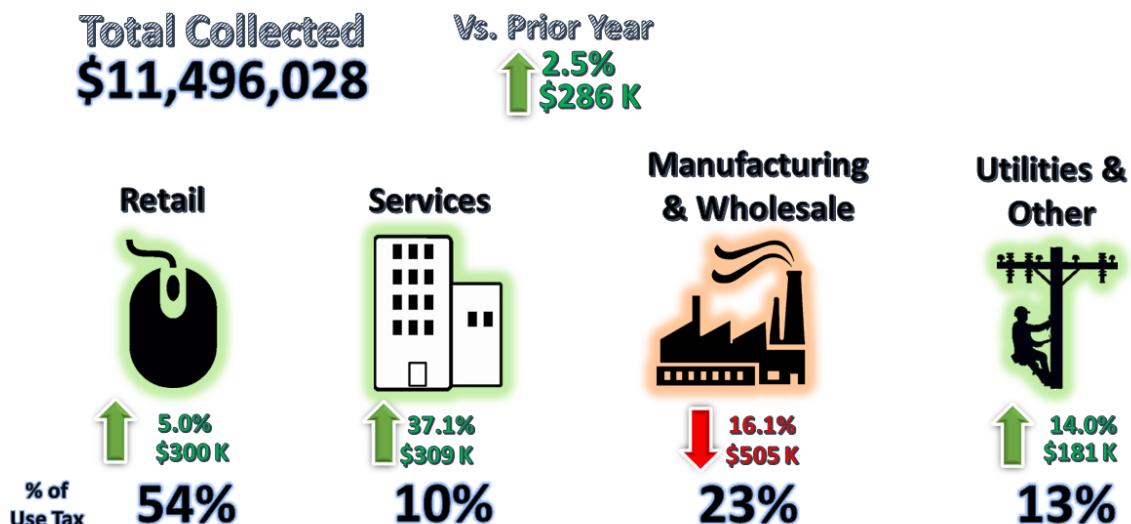
SALES TAX PROGRAMS						
	General Fund	MAPS 4	Public Safety Police	Public Safety Fire	Zoo	Total Sales Tax
Current Month	\$28,895,246	\$12,842,331	\$4,815,874	\$4,815,874	\$1,605,291	\$52,974,617
Year-to-Date	\$86,773,427	\$38,565,968	\$14,462,238	\$14,462,238	\$4,820,746	\$159,084,616

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 September were in Wholesale and Manufacturing (down \$505 thousand) and Services (up \$309 thousand).

USE TAX PERFORMANCE



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Sept. FY26	Sept. FY25	\$ Diff	% Change
Wholesale & Mfg.	2,625,310	3,129,903	(504,593)	-16.1%
Services	1,142,572	833,646	308,925	37.1%
Retail	6,257,360	5,956,949	300,411	5.0%
Utilities & Other	1,470,787	1,289,993	180,794	14.0%
Total	11,496,028	11,210,491	285,537	2.5%

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	5.7%	2.6%	1.5%
Use Tax	-2.1%	1.6%	1.6%
Combined	3.9%	2.4%	1.5%

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



Craig Freeman
City Manager

CITY OF OKLAHOMA CITY

SALES TAX COLLECTIONS

September 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	\$28,895,246	\$12,842,331	\$4,815,874	\$4,815,874	\$1,605,291	-	-	-	-	-	-	\$52,974,617
Reallocations	(\$5)	\$21	\$47	\$47	\$16	(\$1,283)	\$1,157	-	-	-	-	-
Adjusted Actual	\$28,895,241	\$12,842,352	\$4,815,922	\$4,815,922	\$1,605,307	(\$1,283)	\$1,157	-	-	-	-	\$52,974,617
Projection	\$28,259,233	\$12,559,544	\$4,709,959	\$4,709,959	\$1,569,814	-	-	-	-	-	-	\$51,808,508
+/- Projection	\$636,007	\$282,808	\$105,963	\$105,963	\$35,494	(\$1,283)	\$1,157	-	-	-	-	\$1,166,109
%+/- Projection	2.3%	2.3%	2.2%	2.2%	2.3%	-	-	-	-	-	-	2.3%
Prior Year Actual	\$27,718,718	\$12,319,099	\$4,619,776	\$4,619,776	\$1,539,925	\$160	(\$255)	-	-	-	-	\$50,817,200
+/- Prior Year	\$1,176,522	\$523,252	\$196,146	\$196,146	\$65,382	(\$1,443)	\$1,412	-	-	-	-	\$2,157,417
%+/- Prior Year	4.2%	4.2%	4.2%	4.2%	4.2%	-904.4%	-554.5%	-	-	-	-	4.2%
Year-to-Date:												
Actual	\$86,773,427	\$38,565,968	\$14,462,238	\$14,462,238	\$4,820,746	-	-	-	-	-	-	\$159,084,616
Reallocations	\$717	(\$2,399)	\$227	\$227	\$76	(\$1,420)	\$2,573	-	-	-	-	-
Adjusted Actual	\$86,774,144	\$38,563,568	\$14,462,465	\$14,462,465	\$4,820,822	(\$1,420)	\$2,573	-	-	-	-	\$159,084,616
Projection	\$83,694,479	\$37,197,114	\$13,949,301	\$13,949,301	\$4,649,256	-	-	-	-	-	-	\$153,439,451
+/- Projection	\$3,079,665	\$1,366,454	\$513,163	\$513,163	\$171,566	(\$1,420)	\$2,573	-	-	-	-	\$5,645,165
%+/- Projection	3.7%	3.7%	3.7%	3.7%	3.7%	-	-	-	-	-	-	3.7%
Prior Year Actual	\$82,093,653	\$36,463,751	\$13,682,532	\$13,682,532	\$4,560,844	\$13,990	\$6,148	-	-	-	-	\$150,503,449
+/- Prior Year	\$4,680,491	\$2,099,818	\$779,933	\$779,933	\$259,978	(\$15,410)	(\$3,575)	-	-	-	-	\$8,581,167
%+/- Prior Year	5.7%	5.8%	5.7%	5.7%	5.7%	-110.2%	-58.1%	-	-	-	-	5.7%
	(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

September 2025

	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	\$8,680,464	\$2,777,748	-	-	-	-	-	-	\$11,458,212
Reallocations	\$469	\$14,163	(\$6,899)	(\$7,732)	-	-	-	-	-
Adjusted Actual	\$8,680,932	\$2,791,911	(\$6,899)	(\$7,732)	-	-	-	-	\$11,458,212
Projection	\$8,877,824	\$2,840,838	-	-	-	-	-	-	\$11,718,662
+/- Projection	(\$196,892)	(\$48,927)	(\$6,899)	(\$7,732)	-	-	-	-	(\$260,451)
%+/- Projection	-2.2%	-1.7%	-	-	-	-	-	-	-2.2%
Prior Year Actual	\$8,463,131	\$2,726,406	(\$11,119)	(\$4,901)	-	-	-	-	\$11,173,517
+/- Prior Year	\$217,801	\$65,506	\$4,220	(\$2,832)	-	-	-	-	\$284,695
%+/- Prior Year	2.6%	2.4%	-38.0%	-57.8%	-	-	-	-	2.5%
Year-to-Date:									
Actual	\$24,283,423	\$7,770,696	-	-	-	-	-	-	\$32,054,119
Reallocations	\$1,349	\$77,243	(\$56,297)	(\$22,295)	-	-	-	-	-
Adjusted Actual	\$24,284,773	\$7,847,939	(\$56,297)	(\$22,295)	-	-	-	-	\$32,054,119
Projection	\$26,030,734	\$8,329,643	-	-	-	-	-	-	\$34,360,377
+/- Projection	(\$1,745,962)	(\$481,704)	(\$56,297)	(\$22,295)	-	-	-	-	(\$2,306,258)
%+/- Projection	-6.7%	-5.8%	-	-	-	-	-	-	-6.7%
Prior Year Actual	\$24,814,809	\$8,074,519	(\$43,049)	(\$95,822)	-	-	-	-	\$32,750,458
+/- Prior Year	(\$530,036)	(\$226,581)	(\$13,248)	\$73,526	-	-	-	-	(\$696,339)
%+/- Prior Year	-2.1%	-2.8%	30.8%	-76.7%	-	-	-	-	-2.1%
	(1)	(2)	(3)	(3)	(3)	(3)	(3)	(3)	(4)

NOTES:

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(2) The **Better Streets Safer City** tax began January 1, 2018. It replaced the MAPS 3 tax that expired December 31, 2017.

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