



City Manager Report

The City of OKLAHOMA CITY

NO: 2350

DATE: SEPTEMBER 29, 2026

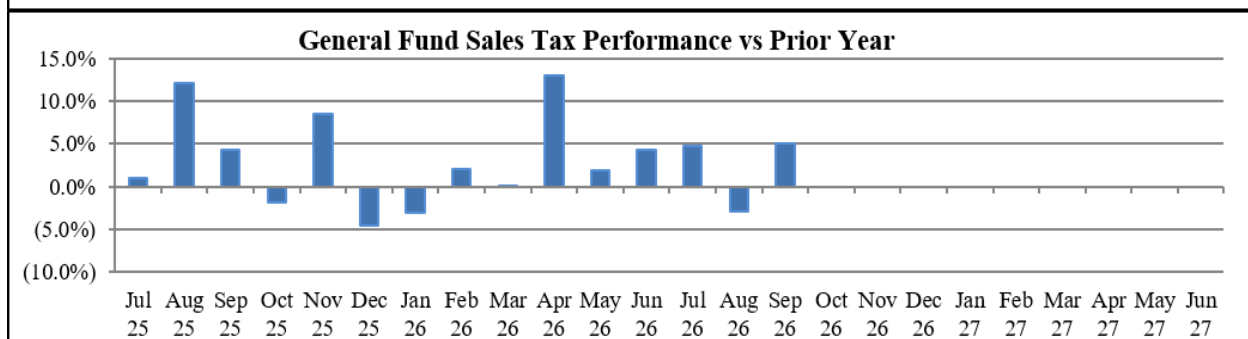
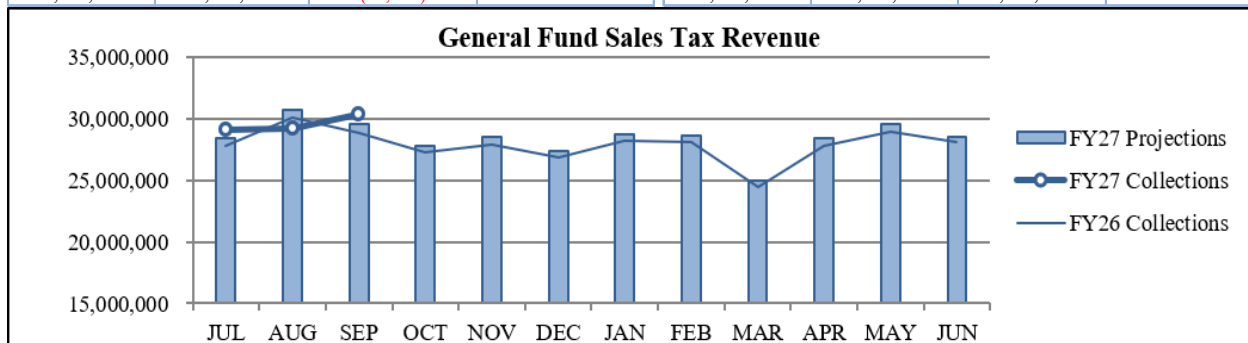
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: SEPTEMBER 2026 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 \$2,672,594 or 2.3% above projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Sept. FY27	Projection	\$ Diff	% Change	Sept. FY27	Sept. FY26	\$ Diff	% Change
30,359,966	29,559,831	800,135	2.7%	30,359,966	28,895,241	1,464,725	5.1%
YTD FY27	YTD Proj	\$ Diff	% Change	YTD FY27	YTD FY26	\$ Diff	% Change
88,675,955	88,769,365	(93,410)	-0.1%	88,675,955	86,774,144	1,901,811	2.2%

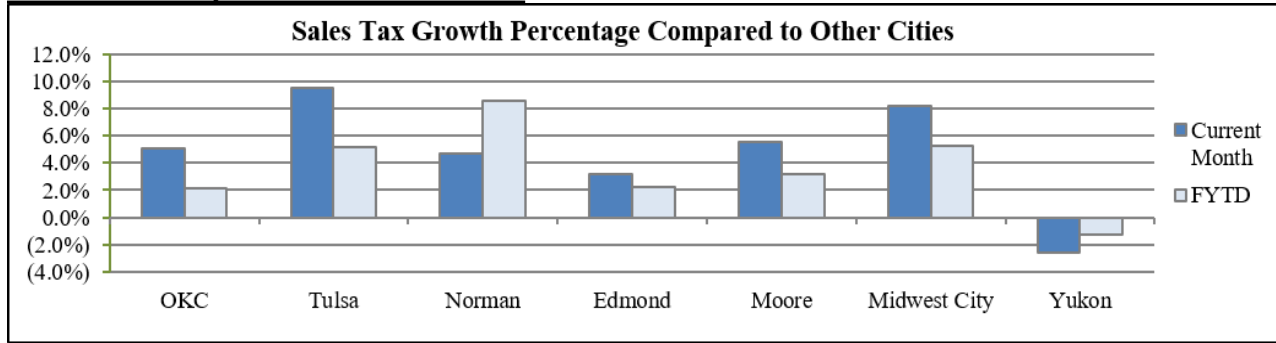


Sales Tax Programs

SALES TAX PROGRAMS						
	General Fund	MAPS 4	Public Safety Police	Public Safety Fire	Zoo	Total Sales Tax
Current Month	\$30,359,247	\$13,492,999	\$5,059,875	\$5,059,875	\$1,686,625	\$55,658,620
Year-to-Date	\$88,653,242	\$39,401,441	\$14,775,540	\$14,775,540	\$4,925,180	\$162,530,943

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

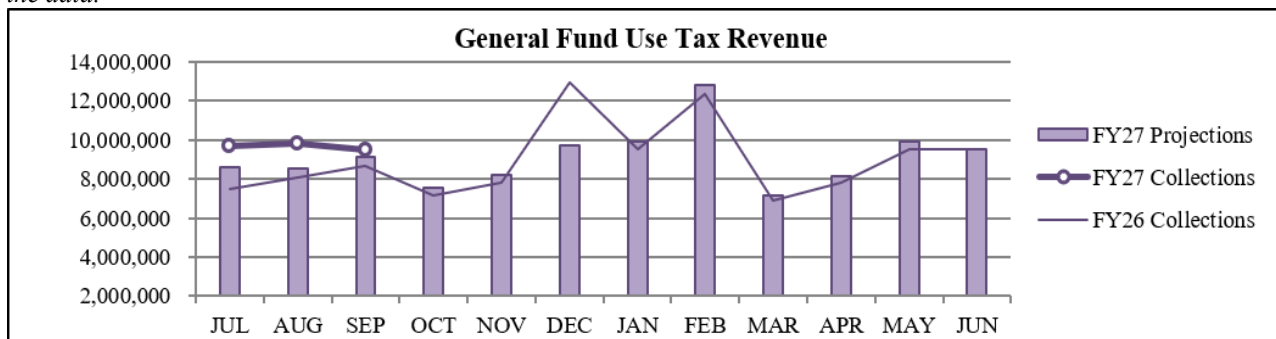
Sales Tax Comparison to Other Cities

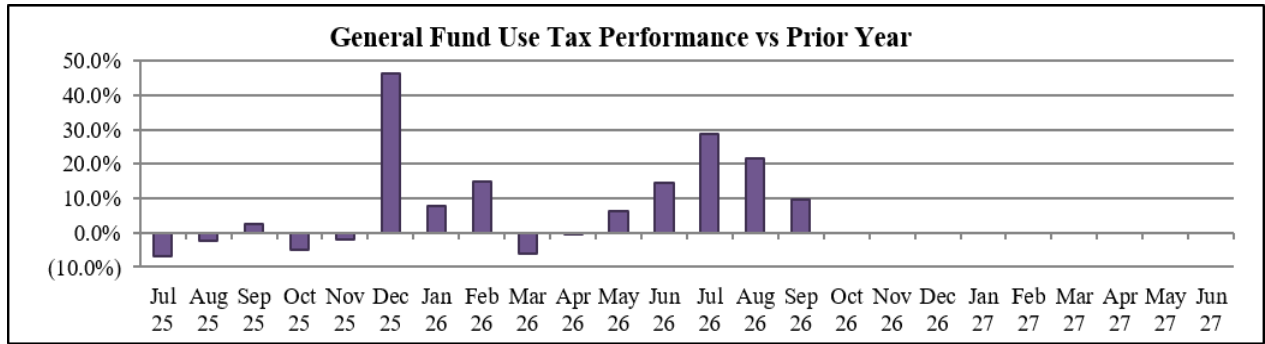


General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year) *			
Sept. FY27	Projection	\$ Diff	% Change	Sept. FY27	Sept. FY26	\$ Diff	% Change
9,509,027	9,114,979	394,048	4.3%	9,509,027	8,680,932	828,094	9.5%
YTD FY27	YTD Proj	\$ Diff	% Change	YTD FY27	YTD FY26	\$ Diff	% Change
29,010,629	26,244,625	2,766,004	10.5%	29,010,629	24,284,773	4,725,856	19.5%

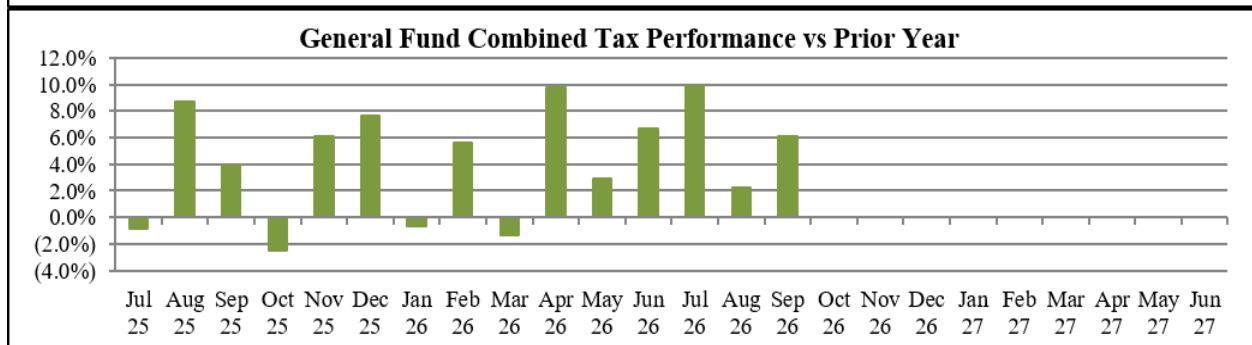
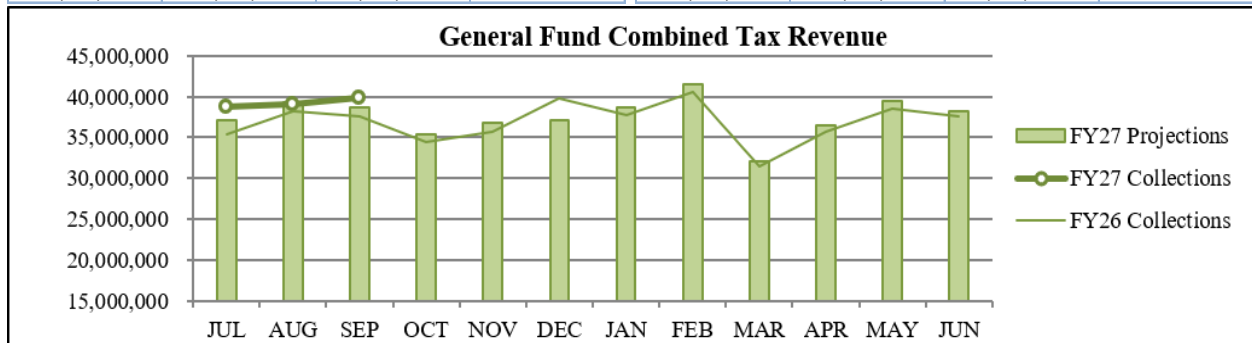
*Due to a reporting error by the Oklahoma Tax Commission, collections for the first five months of FY26 were underreported. The discrepancy was corrected in December 2025, after which monthly collections normalized for the remainder of the fiscal year. This timing variance impacts both use tax and combined reporting and had skewed the data.





General Fund Combined Tax

COMBINED PERFORMANCE <i>(vs Projection)</i>				COMBINED PERFORMANCE <i>(vs Prior Year)</i>			
Sept. FY27	Projection	\$ Diff	% Change	Sept. FY27	Sept. FY26	\$ Diff	% Change
39,868,992	38,674,810	1,194,183	3.1%	39,868,992	37,576,173	2,292,820	6.1%
YTD FY27	YTD Proj	\$ Diff	% Change	YTD FY27	YTD FY26	\$ Diff	% Change
117,686,584	115,013,990	2,672,594	2.3%	117,686,584	111,058,917	6,627,667	6.0%



Recent Performance

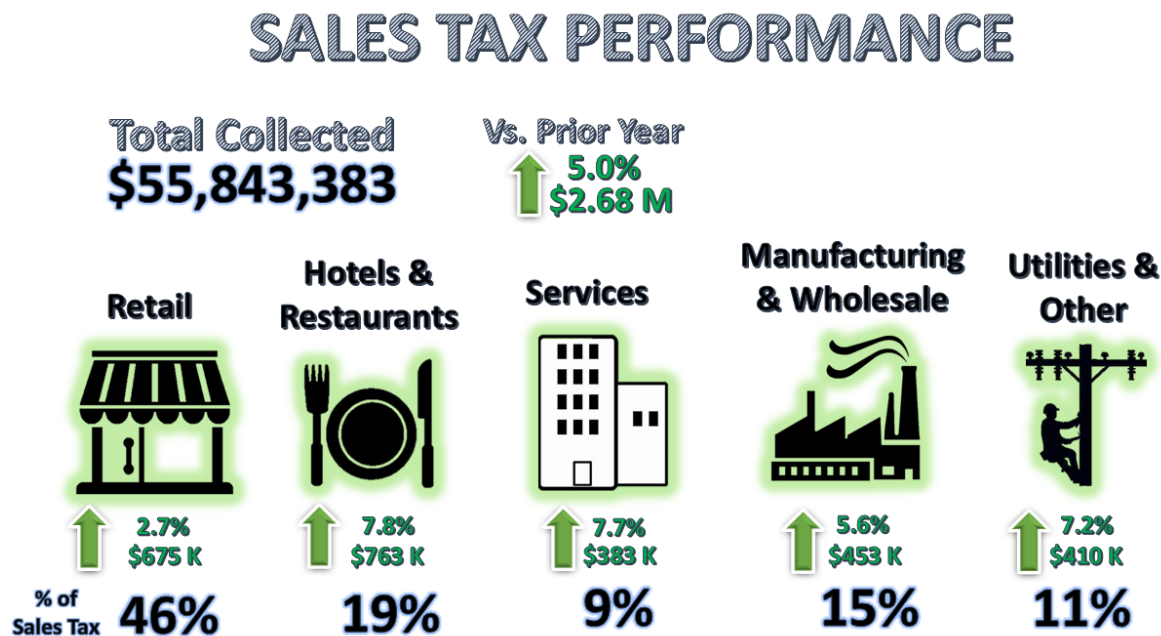
RECENT PERFORMANCE			
	Trailing 3 Months	Trailing 6 Months	Trailing 12 Months
Sales Tax	2.2%	4.1%	2.1%
Use Tax	19.5%	13.0%	11.8%
Combined	6.0%	6.1%	4.3%

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 46%. The largest year-over-year category changes for September were in Hotels and Restaurants (up \$763 thousand) and Retail (up \$675 thousand).



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Sept. FY27	Sept. FY26	\$ Diff	% Change
Hotels & Restaurants	10,491,508	9,728,523	762,985	7.8%
Retail	25,459,490	24,784,742	674,748	2.7%
Wholesale & Mfg.	8,467,605	8,014,822	452,783	5.6%
Utilities & Other	6,089,987	5,680,188	409,799	7.2%
Services	5,334,793	4,951,343	383,449	7.7%
Total	55,843,383	53,159,618	2,683,765	5.0%

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

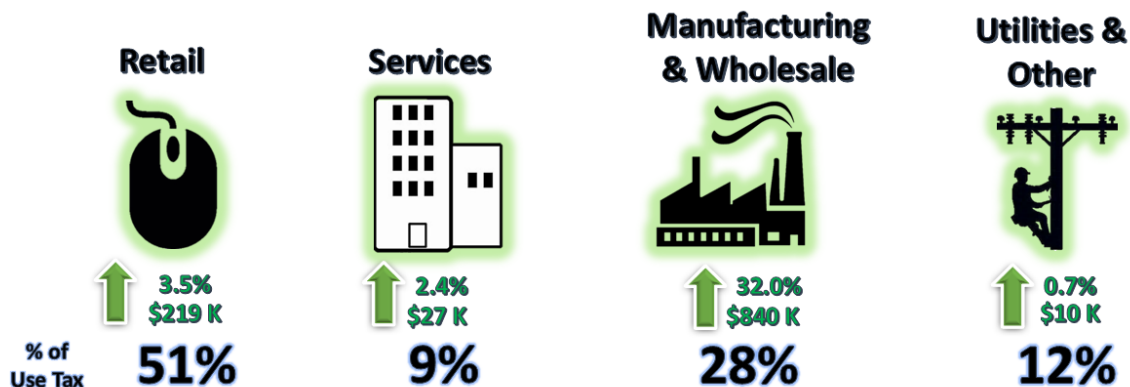
Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for September were in Manufacturing and Wholesale (up \$840 thousand) and Retail (up \$219 thousand).

USE TAX PERFORMANCE

Total Collected
\$12,591,627

Vs. Prior Year
↑ 9.5%
\$1.10 M



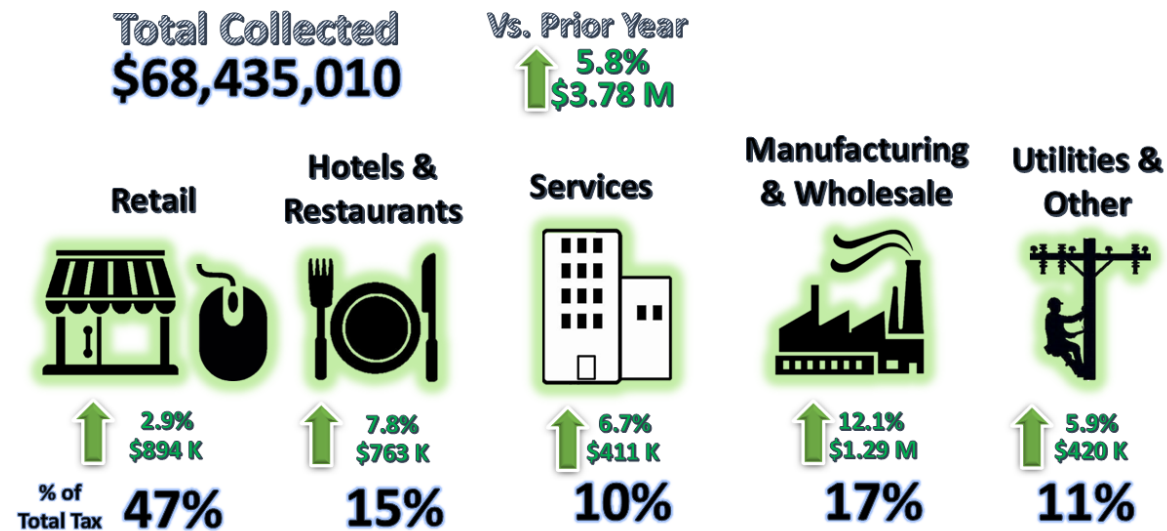
NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Sept. FY27	Sept. FY26	\$ Diff	% Change
Wholesale & Mfg.	3,464,874	2,625,310	839,565	32.0%
Retail	6,476,326	6,257,360	218,967	3.5%
Services	1,169,930	1,142,572	27,358	2.4%
Utilities & Other	1,480,496	1,470,787	9,710	0.7%
Total	12,591,627	11,496,028	1,095,599	9.5%

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 September were in Manufacturing and (up \$1.29 million) and Retail (up \$894 thousand).

COMBINED TAX PERFORMANCE



NAICS COMBINED PERFORMANCE (vs Prior Year)				
NAICS Category	Sept. FY27	Sept. FY26	\$ Diff	% Change
Wholesale & Mfg.	11,932,479	10,640,131	1,292,348	12.1%
Retail	31,935,816	31,042,101	893,715	2.9%
Hotels & Restaurants	10,491,508	9,728,523	762,985	7.8%
Utilities & Other	7,570,484	7,150,975	419,509	5.9%
Services	6,504,723	6,093,915	410,807	6.7%
Total	68,435,010	64,655,646	3,779,364	5.8%

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