



# City Manager Report

## The City of OKLAHOMA CITY

NO: 2180

DATE: MARCH 11, 2025

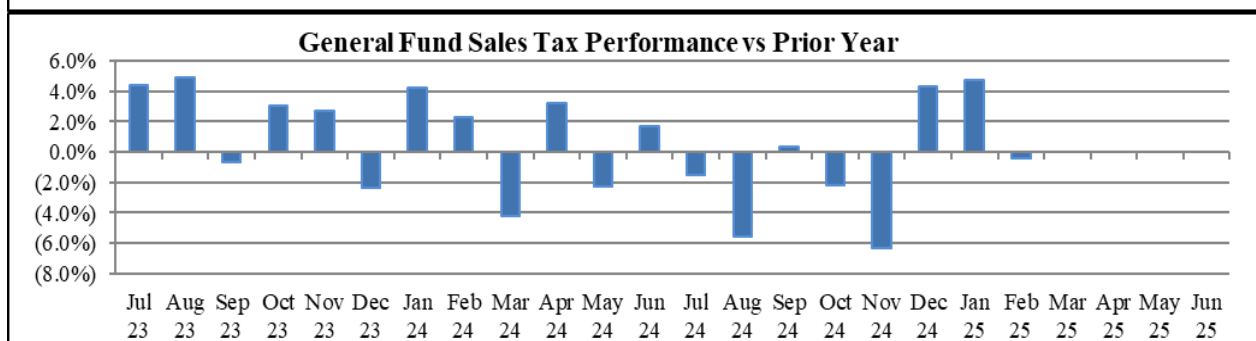
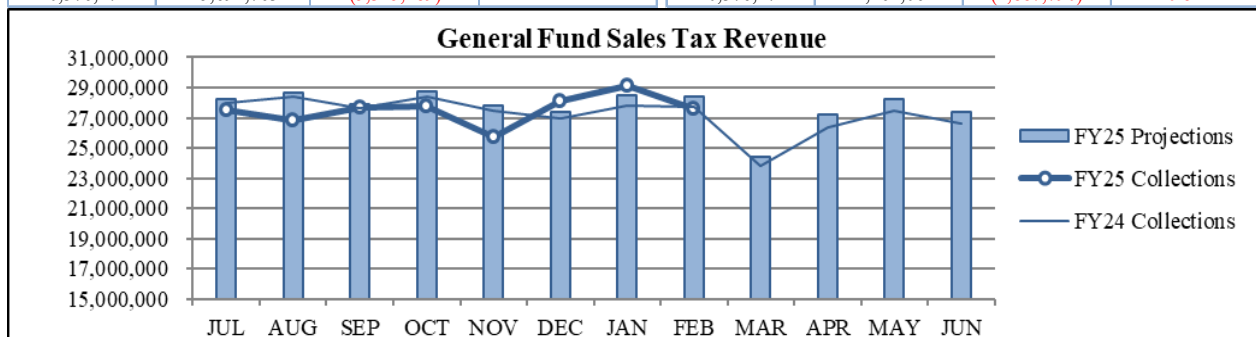
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: FEBRUARY 2025 SALES AND USE TAX COLLECTIONS

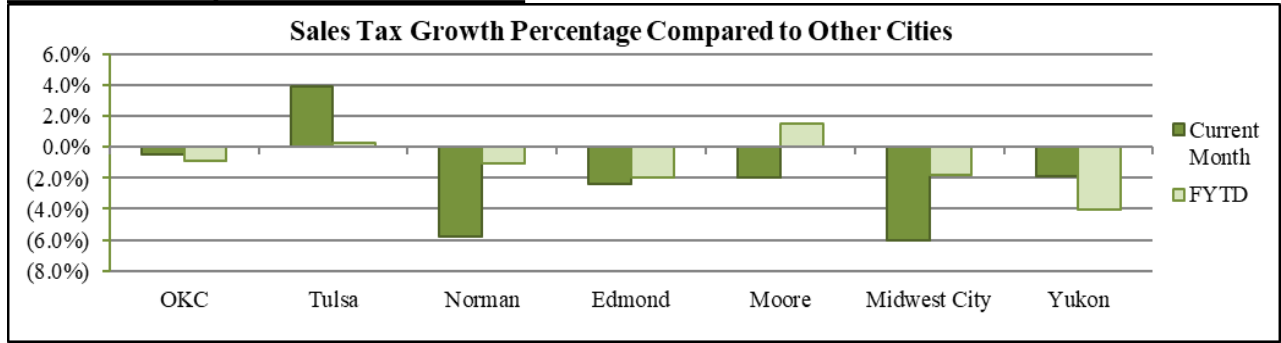
The February remittance is made up primarily of actual collections for the last half of December and estimated collections for the first half of January along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$8,301,658 or 2.8% below projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Feb. FY25	Projection	\$ Diff	% Change	Feb. FY25	Feb. FY24	\$ Diff	% Change
27,571,233	28,384,362	(813,129)	-2.9%	27,571,233	27,692,061	(120,828)	-0.4%
YTD FY25	YTD Proj	\$ Diff	% Change	YTD FY25	YTD FY24	\$ Diff	% Change
220,376,274	225,691,763	(5,315,489)	-2.4%	220,376,274	222,264,064	(1,887,790)	-0.8%

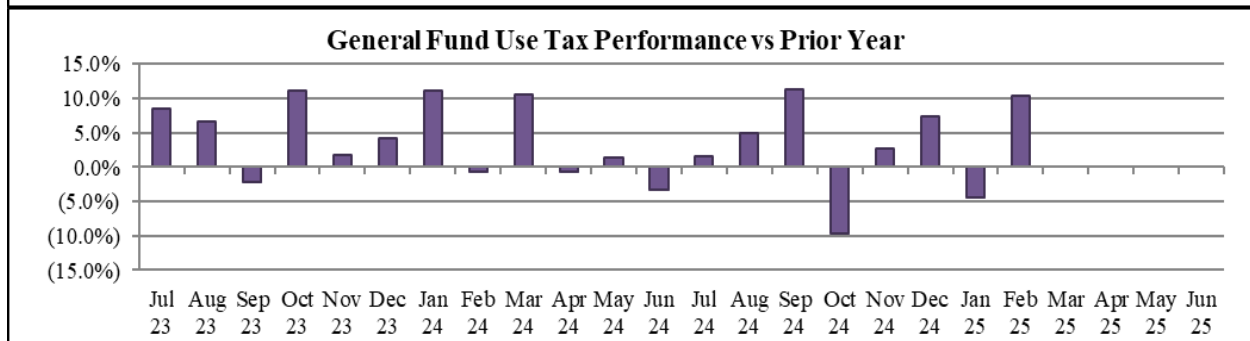
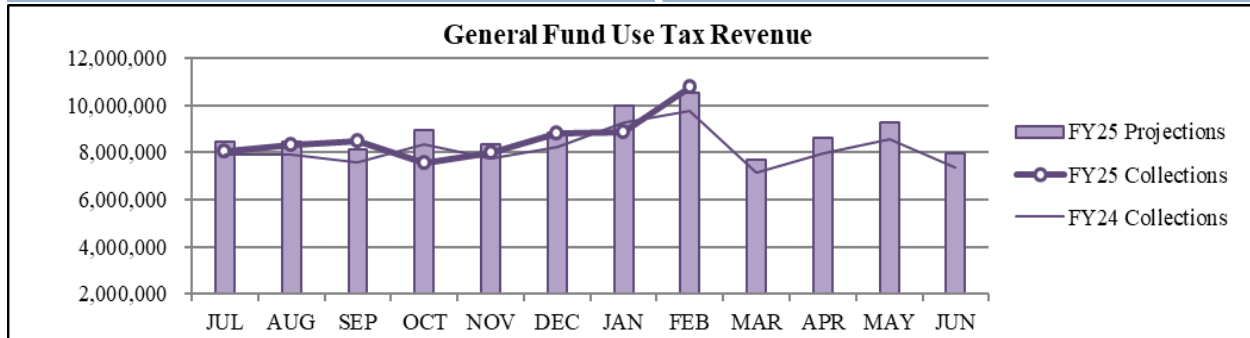


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Feb. FY25	Projection	\$ Diff	% Change	Feb. FY25	Feb. FY24	\$ Diff	% Change
10,778,500	10,538,663	239,837	2.3%	10,778,500	9,758,021	1,020,478	10.5%
YTD FY25	YTD Proj	\$ Diff	% Change	YTD FY25	YTD FY24	\$ Diff	% Change
68,788,792	71,774,960	(2,986,168)	-4.2%	68,788,792	66,787,908	2,000,884	3.0%



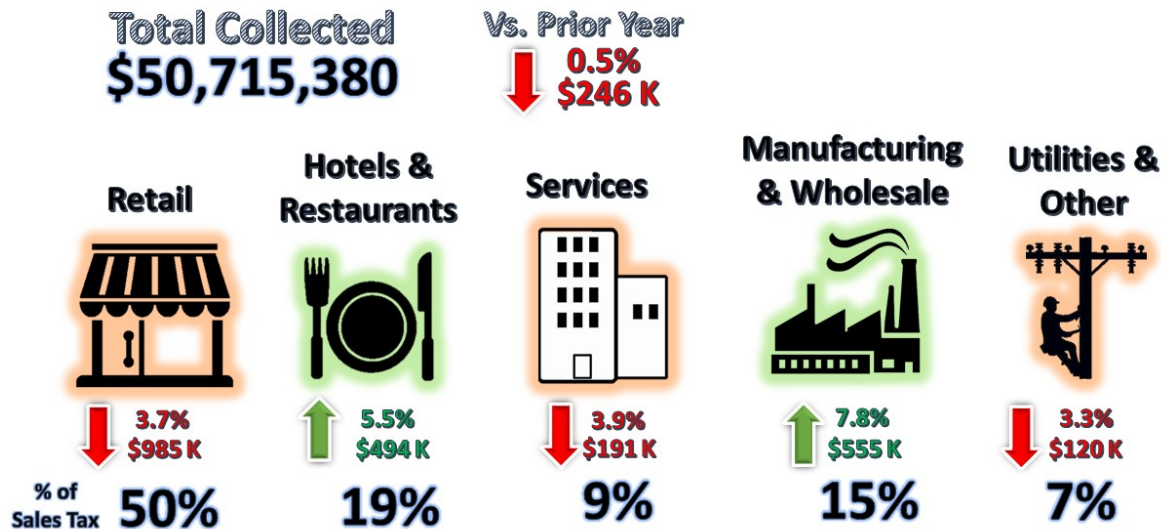
## NAICS Categories Performance

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 50%. The largest year-over-year category changes for February were in Retail (down \$985 thousand) and Wholesale and Manufacturing (up \$555 thousand).

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Feb. FY25	Feb. FY24	\$ Diff	% Change
Retail	25,347,775	26,332,785	(985,010)	-3.7%
Wholesale & Mfg.	7,704,343	7,148,871	555,473	7.8%
Hotels & Restaurants	9,403,597	8,909,556	494,041	5.5%
Services	4,715,551	4,906,120	(190,569)	-3.9%
Utilities & Other	3,544,113	3,663,658	(119,545)	-3.3%
<b>Total</b>	<b>50,715,380</b>	<b>50,960,991</b>	<b>(245,611)</b>	<b>-0.5%</b>

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	\$27,569,065	\$12,252,918	\$4,594,844	\$4,594,844	\$1,531,615	\$50,543,286
Year-to-Date	\$220,376,237	\$97,944,994	\$36,729,373	\$36,729,373	\$12,243,124	\$404,023,101

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

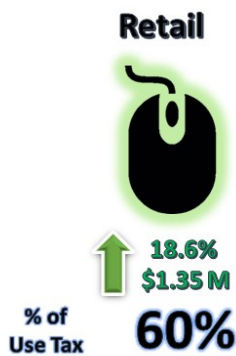
## Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for February were in Retail (up \$1.35 million) and Services (up \$327 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$14,374,380**

**Vs. Prior Year**  
**↑ 10.4%**  
**\$1.35 M**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Feb. FY25	Feb. FY24	\$ Diff	% Change
Retail	8,614,878	7,262,848	1,352,030	18.6%
Services	1,307,039	979,915	327,124	33.4%
Wholesale & Mfg.	3,185,940	3,492,174	(306,234)	-8.8%
Utilities & Other	1,166,523	1,192,329	(25,807)	-2.2%
<b>Total</b>	<b>14,274,380</b>	<b>12,927,267</b>	<b>1,347,113</b>	<b>10.4%</b>

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	2.9%	-0.4%	-0.7%
Use Tax	4.5%	6.8%	2.5%
<b>Combined</b>	<b>3.3%</b>	<b>1.3%</b>	<b>0.0%</b>

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



Craig Freeman  
City Manager

**CITY OF OKLAHOMA CITY**  
**SALES TAX COLLECTIONS**  
*February 2025*

	<u>General Fund</u>	<u>General Fund MAPS 4 Program</u>	<u>Police Public Safety</u>	<u>Fire Public Safety</u>	<u>Zoo</u>	<u>Better Streets Safer City</u>	<u>MAPS 3</u>	<u>Sports Facilities Improvement</u>	<u>MAPS for Kids</u>	<u>Police/Fire Equipment</u>	<u>MAPS</u>	<u>Total Sales Tax</u>
<b>Current Month:</b>												
Actual	\$27,569,065	\$12,252,918	\$4,594,844	\$4,594,844	\$1,531,615	-	-	-	-	-	-	\$50,543,286
Reallocations	\$2,168	\$5,576	(\$175)	(\$175)	(\$58)	\$5,540	(\$12,875)	-	-	-	-	-
Adjusted Actual	\$27,571,233	\$12,258,493	\$4,594,669	\$4,594,669	\$1,531,556	\$5,540	(\$12,875)	-	-	-	-	\$50,543,286
Projection	\$28,384,362	\$12,691,676	\$4,742,311	\$4,742,311	\$1,576,155	-	-	-	-	-	-	\$52,136,815
+/- Projection	(\$813,129)	(\$433,183)	(\$147,642)	(\$147,642)	(\$44,599)	\$5,540	(\$12,875)	-	-	-	-	(\$1,593,530)
% +/- Projection	-2.9%	-3.4%	-3.1%	-3.1%	-2.8%	-	-	-	-	-	-	-3.1%
Prior Year Actual	\$27,692,061	\$12,304,097	\$4,615,388	\$4,615,388	\$1,538,463	\$2,500	\$1,066	-	-	-	-	\$50,768,963
+/- Prior Year	(\$120,828)	(\$45,604)	(\$20,719)	(\$20,719)	(\$6,906)	\$3,040	(\$13,941)	-	-	-	-	(\$225,677)
% +/- Prior Year	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	121.6%	-1307.7%	-	-	-	-	-0.4%
<b>Year-to-Date:</b>												
Actual	\$220,376,237	\$97,944,994	\$36,729,373	\$36,729,373	\$12,243,124	-	-	-	-	-	-	\$404,023,101
Reallocations	\$37	(\$49,889)	\$952	\$952	\$317	\$24,923	\$22,708	-	-	-	-	-
Adjusted Actual	\$220,376,274	\$97,895,105	\$36,730,325	\$36,730,325	\$12,243,442	\$24,923	\$22,708	-	-	-	-	\$404,023,101
Projection	\$225,691,763	\$100,467,740	\$37,639,237	\$37,639,237	\$12,537,162	-	-	-	-	-	-	\$413,975,139
+/- Projection	(\$5,315,489)	(\$2,572,635)	(\$908,912)	(\$908,912)	(\$293,720)	\$24,923	\$22,708	-	-	-	-	(\$9,952,038)
% +/- Projection	-2.4%	-2.6%	-2.4%	-2.4%	-2.3%	-	-	-	-	-	-	-2.4%
Prior Year Actual	\$222,264,064	\$98,784,201	\$37,044,817	\$37,044,817	\$12,348,272	(\$19,225)	\$19,361	-	-	-	-	\$407,486,308
+/- Prior Year	(\$1,887,790)	(\$889,096)	(\$314,492)	(\$314,492)	(\$104,831)	\$44,148	\$3,347	-	-	-	-	(\$3,463,207)
% +/- Prior Year	-0.8%	-0.9%	-0.8%	-0.8%	-0.8%	-229.6%	17.3%	-	-	-	-	-0.8%
		(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  
*February 2025*

	<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	\$10,778,186	\$3,449,019	-	-	-	-	-	-	\$14,227,205
Reallocations	\$314	\$18,078	(\$13,439)	(\$4,952)	-	-	-	-	-
Adjusted Actual	\$10,778,500	\$3,467,097	(\$13,439)	(\$4,952)	-	-	-	-	\$14,227,205
Projection	\$10,538,663	\$3,437,324	-	-	-	-	-	-	\$13,975,987
+/- Projection	\$239,837	\$29,774	(\$13,439)	(\$4,952)	-	-	-	-	\$251,219
%+/- Projection	2.3%	0.9%	-	-	-	-	-	-	1.8%
Prior Year Actual	\$9,758,021	\$3,182,707	(\$54,434)	(\$6,209)	-	-	-	-	\$12,880,086
+/- Prior Year	\$1,020,478	\$284,390	\$40,994	\$1,256	-	-	-	-	\$1,347,119
%+/- Prior Year	10.5%	8.9%	-75.3%	20.2%	-	-	-	-	10.5%
<b>Year-to-Date:</b>									
Actual	\$68,785,881	\$22,011,482	-	-	-	-	-	-	\$90,797,363
Reallocations	\$2,911	\$161,184	(\$73,256)	(\$90,839)	-	-	-	-	-
Adjusted Actual	\$68,788,792	\$22,172,666	(\$73,256)	(\$90,839)	-	-	-	-	\$90,797,363
Projection	\$71,774,960	\$23,077,460	-	-	-	-	-	-	\$94,852,420
+/- Projection	(\$2,986,168)	(\$904,795)	(\$73,256)	(\$90,839)	-	-	-	-	(\$4,055,057)
%+/- Projection	-4.2%	-3.9%	-	-	-	-	-	-	-4.3%
Prior Year Actual	\$66,787,908	\$21,473,711	(\$85,699)	(\$8,931)	-	-	-	-	\$88,166,990
+/- Prior Year	\$2,000,884	\$698,954	\$12,443	(\$81,908)	-	-	-	-	\$2,630,373
%+/- Prior Year	3.0%	3.3%	-14.5%	917.1%	-	-	-	-	3.0%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

**NOTES:**

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