



City Manager Report

The City of OKLAHOMA CITY

NO: 2186

DATE: MARCH 25, 2025

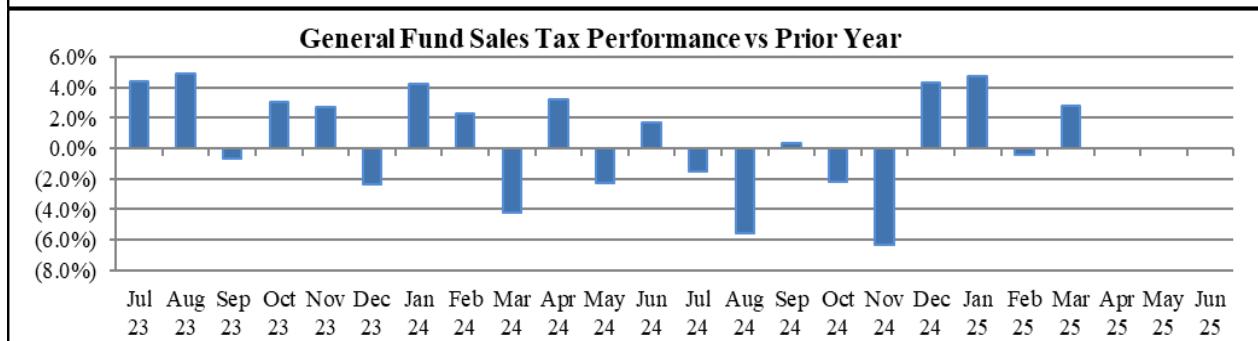
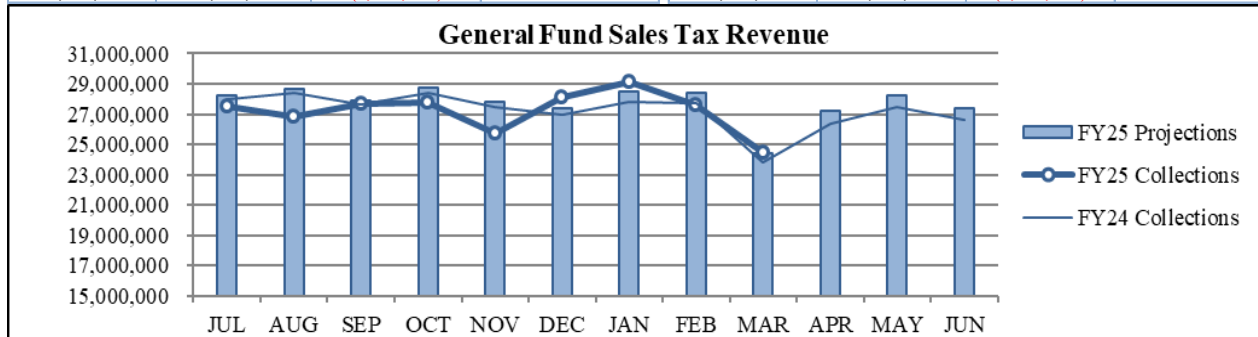
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: MARCH 2025 SALES AND USE TAX COLLECTIONS

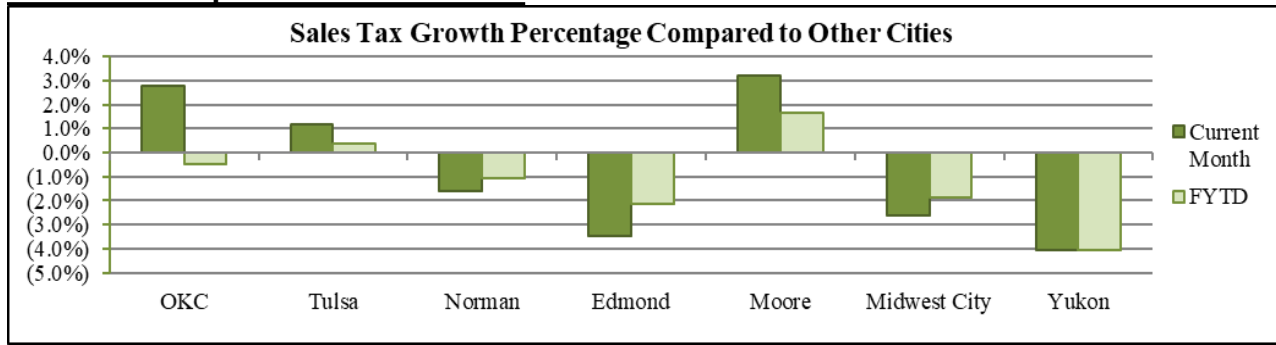
The March remittance is made up primarily of actual collections for the last half of January and estimated collections for the first half of February along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$8,578,657 or 2.6% below projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Mar. FY25	Projection	\$ Diff	% Change	Mar. FY25	Mar. FY24	\$ Diff	% Change
24,453,221	24,390,374	62,848	0.3%	24,453,221	23,795,486	657,735	2.8%
YTD FY25	YTD Proj	\$ Diff	% Change	YTD FY25	YTD FY24	\$ Diff	% Change
244,829,495	250,082,136	(5,252,642)	-2.1%	244,829,495	246,059,550	(1,230,055)	-0.5%

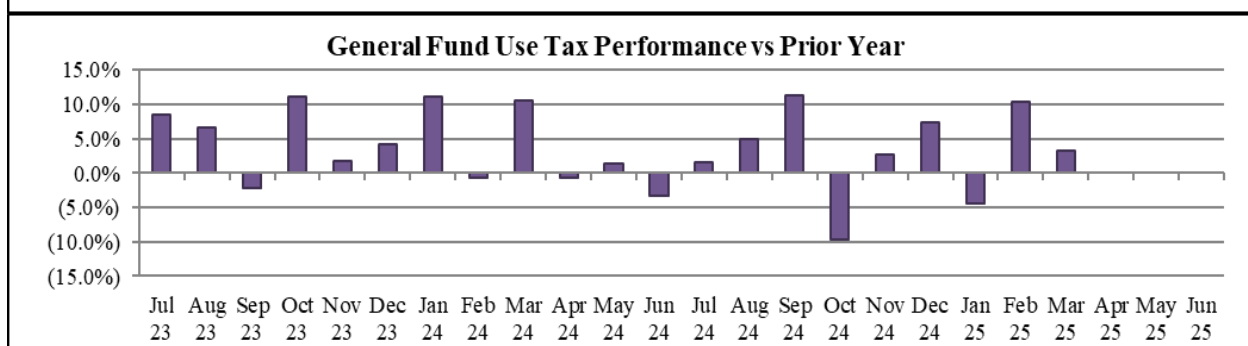
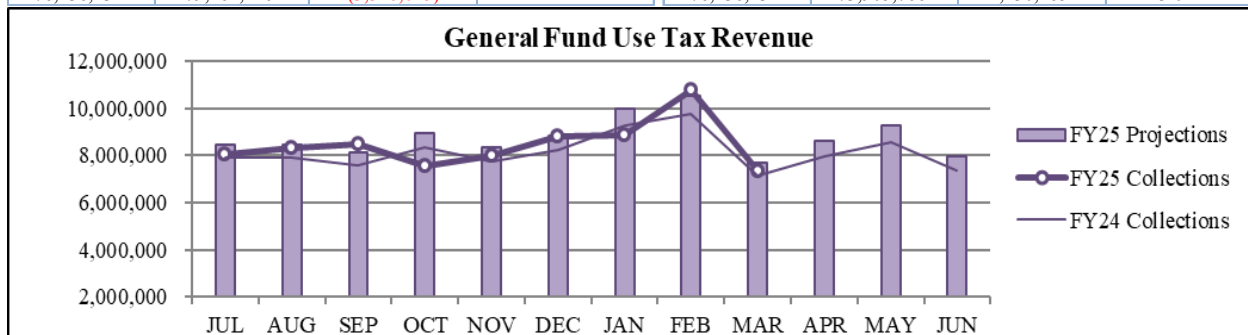


Sales Tax Comparison to Other Cities



General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Mar. FY25	Projection	\$ Diff	% Change	Mar. FY25	Mar. FY24	\$ Diff	% Change
7,347,439	7,687,287	(339,847)	-4.4%	7,347,439	7,117,858	229,582	3.2%
YTD FY25	YTD Proj	\$ Diff	% Change	YTD FY25	YTD FY24	\$ Diff	% Change
76,136,231	79,462,246	(3,326,015)	-4.2%	76,136,231	73,905,766	2,230,465	3.0%



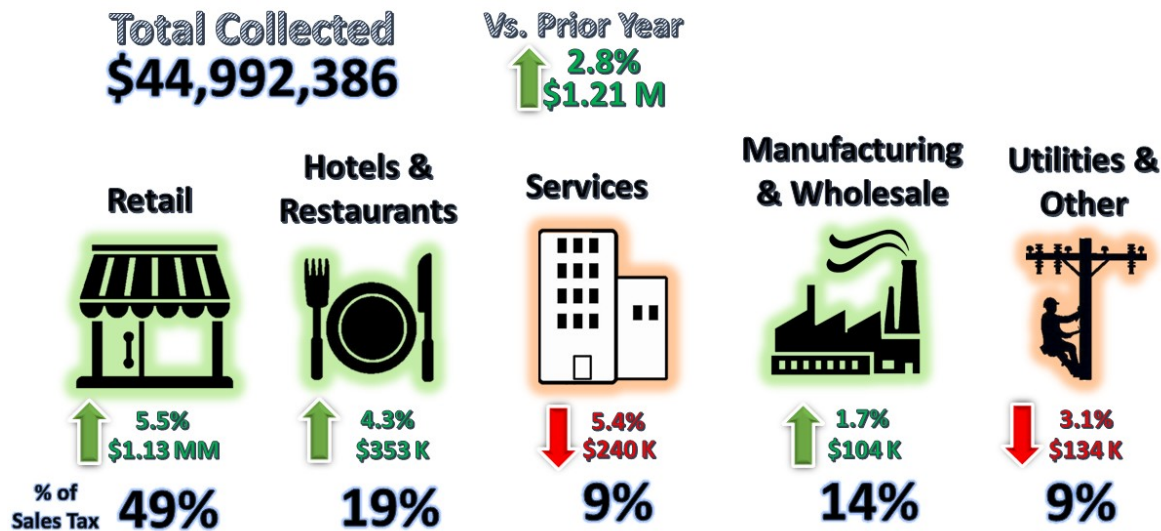
NAICS Categories Performance

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 49%. The largest year-over-year category changes for March were in Retail (up \$1.13 million) and Hotels and Restaurants (up \$353 thousand).

SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Mar. FY25	Mar. FY24	\$ Diff	% Change
Retail	21,798,322	20,671,000	1,127,322	5.5%
Hotels & Restaurants	8,606,944	8,253,671	353,273	4.3%
Services	4,197,136	4,436,908	(239,772)	-5.4%
Utilities & Other	4,196,802	4,331,088	(134,285)	-3.1%
Wholesale & Mfg.	6,193,182	6,089,163	104,018	1.7%
Total	44,992,386	43,781,831	1,210,555	2.8%

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	\$24,454,369	\$10,868,609	\$4,075,728	\$4,075,728	\$1,358,576	\$44,833,010
Year-to-Date	\$244,830,606	\$108,813,603	\$40,805,101	\$40,805,101	\$13,601,700	\$448,856,111

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

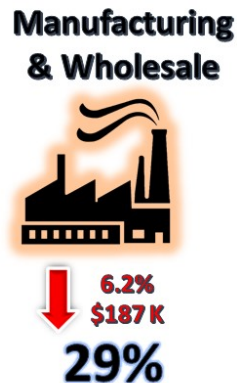
Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for March were in Services (up \$268 thousand) and Utilities and Other (up \$211 thousand).

USE TAX PERFORMANCE

Total Collected
\$9,729,582

Vs. Prior Year
↑ 3.2%
\$303 K



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Mar. FY25	Mar. FY24	\$ Diff	% Change
Services	1,161,259	892,911	268,348	30.1%
Utilities & Other	1,226,882	1,015,960	210,922	20.8%
Wholesale & Mfg.	2,838,765	3,026,244	(187,479)	-6.2%
Retail	4,502,676	4,491,206	11,470	0.3%
Total	9,729,582	9,426,321	303,261	3.2%

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	2.3%	0.4%	-0.2%
Use Tax	3.2%	1.7%	2.1%
Combined	2.6%	0.7%	0.3%

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



Craig Freeman
City Manager

CITY OF OKLAHOMA CITY
SALES TAX COLLECTIONS
March 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>
Current Month:												
Actual	\$24,454,369	\$10,868,609	\$4,075,728	\$4,075,728	\$1,358,576	-	-	-	-	-	-	\$44,833,010
Reallocations	(\$1,148)	\$18,116	(\$186)	(\$186)	(\$62)	(\$16,671)	\$137	-	-	-	-	-
Adjusted Actual	\$24,453,221	\$10,886,724	\$4,075,543	\$4,075,543	\$1,358,514	(\$16,671)	\$137	-	-	-	-	\$44,833,010
Projection	\$24,390,374	\$10,888,720	\$4,075,092	\$4,075,092	\$1,354,398	-	-	-	-	-	-	\$44,783,675
+/- Projection	\$62,848	(\$1,996)	\$451	\$451	\$4,116	(\$16,671)	\$137	-	-	-	-	\$49,335
% +/- Projection	0.3%	0.0%	0.0%	0.0%	0.3%	-	-	-	-	-	-	0.1%
Prior Year Actual	\$23,795,486	\$10,556,200	\$3,966,026	\$3,966,026	\$1,322,009	\$16,747	\$2,682	-	-	-	-	\$43,625,176
+/- Prior Year	\$657,735	\$330,525	\$109,516	\$109,516	\$36,505	(\$33,419)	(\$2,545)	-	-	-	-	\$1,207,834
% +/- Prior Year	2.8%	3.1%	2.8%	2.8%	2.8%	-199.5%	-94.9%	-	-	-	-	2.8%
Year-to-Date:												
Actual	\$244,830,606	\$108,813,603	\$40,805,101	\$40,805,101	\$13,601,700	-	-	-	-	-	-	\$448,856,111
Reallocations	(\$1,111)	(\$31,773)	\$767	\$767	\$256	\$8,251	\$22,845	-	-	-	-	-
Adjusted Actual	\$244,829,495	\$108,781,829	\$40,805,868	\$40,805,868	\$13,601,956	\$8,251	\$22,845	-	-	-	-	\$448,856,111
Projection	\$250,082,136	\$111,356,460	\$41,714,329	\$41,714,329	\$13,891,560	-	-	-	-	-	-	\$458,758,814
+/- Projection	(\$5,252,642)	(\$2,574,630)	(\$908,462)	(\$908,462)	(\$289,604)	\$8,251	\$22,845	-	-	-	-	(\$9,902,703)
% +/- Projection	-2.1%	-2.3%	-2.2%	-2.2%	-2.1%	-	-	-	-	-	-	-2.2%
Prior Year Actual	\$246,059,550	\$109,340,401	\$41,010,843	\$41,010,843	\$13,670,281	(\$2,478)	\$22,043	-	-	-	-	\$451,111,484
+/- Prior Year	(\$1,230,055)	(\$558,571)	(\$204,976)	(\$204,976)	(\$68,325)	\$10,729	\$802	-	-	-	-	(\$2,255,373)
% +/- Prior Year	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-433.0%	3.6%	-	-	-	-	-0.5%
		(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
March 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 & Schools</u>	<u>Police/Fire Equipment</u>	<u>MAPS</u>	<u>Total Use Tax</u>
Current Month:									
Actual	\$7,347,222	\$2,351,111	-	-	-	-	-	-	\$9,698,333
Reallocations	\$217	\$4,316	(\$254)	(\$4,279)	-	-	-	-	-
Adjusted Actual	\$7,347,439	\$2,355,427	(\$254)	(\$4,279)	-	-	-	-	\$9,698,333
Projection	\$7,687,287	\$2,457,824	-	-	-	-	-	-	\$10,145,111
+/- Projection	(\$339,847)	(\$102,397)	(\$254)	(\$4,279)	-	-	-	-	(\$446,778)
%+/- Projection	-4.4%	-4.2%	-	-	-	-	-	-	-4.4%
Prior Year Actual	\$7,117,858	\$2,275,763	\$2,551	(\$651)	-	-	-	-	\$9,395,520
+/- Prior Year	\$229,582	\$79,664	(\$2,805)	(\$3,628)	-	-	-	-	\$302,813
%+/- Prior Year	3.2%	3.5%	-110.0%	-557.0%	-	-	-	-	3.2%
Year-to-Date:									
Actual	\$76,133,103	\$24,362,593	-	-	-	-	-	-	\$100,495,696
Reallocations	\$3,128	\$165,500	(\$73,510)	(\$95,118)	-	-	-	-	-
Adjusted Actual	\$76,136,231	\$24,528,093	(\$73,510)	(\$95,118)	-	-	-	-	\$100,495,696
Projection	\$79,462,246	\$25,535,284	-	-	-	-	-	-	\$104,997,531
+/- Projection	(\$3,326,015)	(\$1,007,192)	(\$73,510)	(\$95,118)	-	-	-	-	(\$4,501,835)
%+/- Projection	-4.2%	-3.9%	-	-	-	-	-	-	-4.3%
Prior Year Actual	\$73,905,766	\$23,749,475	(\$83,148)	(\$9,582)	-	-	-	-	\$97,562,510
+/- Prior Year	\$2,230,465	\$778,618	\$9,638	(\$85,536)	-	-	-	-	\$2,933,186
%+/- Prior Year	3.0%	3.3%	-11.6%	892.7%	-	-	-	-	3.0%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

NOTES:

- (1) The **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, City & Schools, 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.