



# City Manager Report

## The City of OKLAHOMA CITY

NO: 2198

DATE: MAY 6, 2025

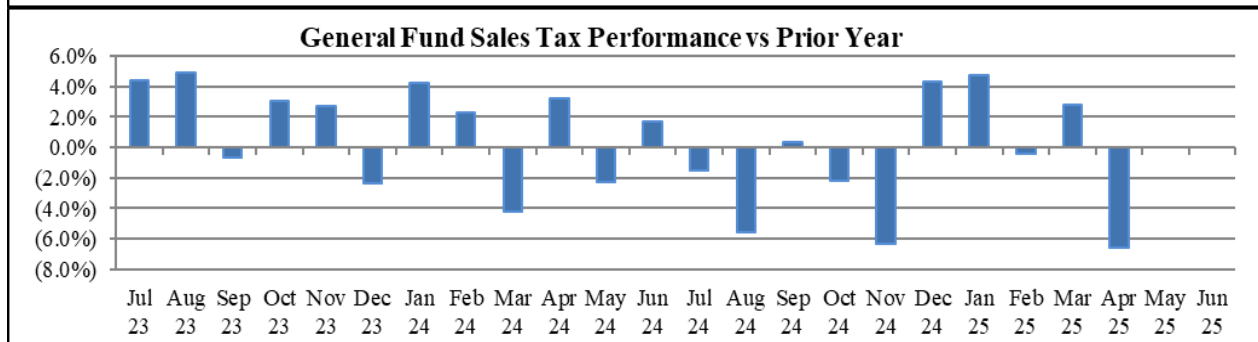
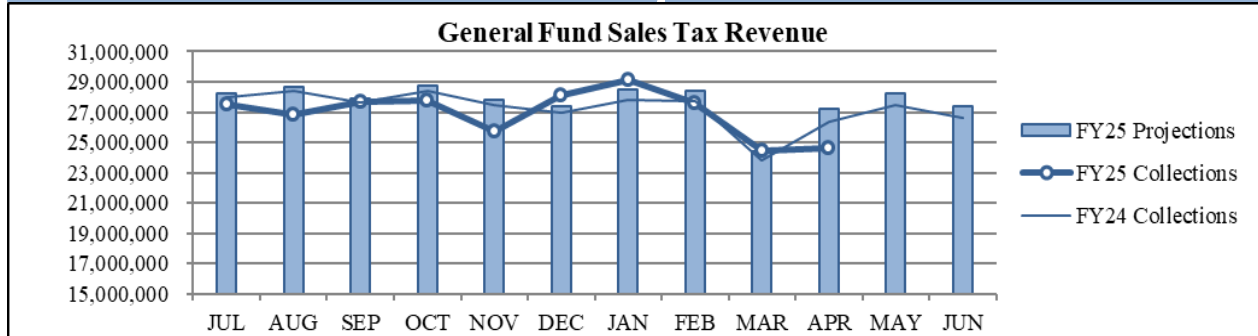
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: APRIL 2025 SALES AND USE TAX COLLECTIONS

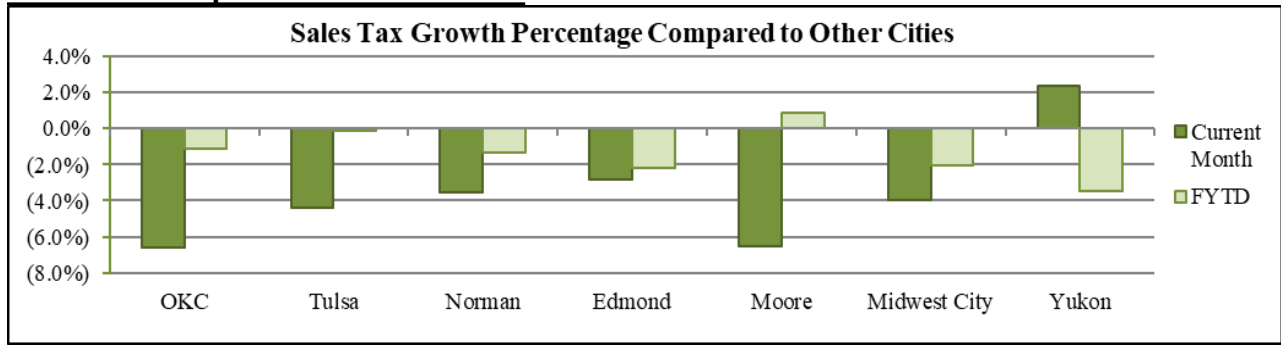
The April remittance is made up primarily of actual collections for the last half of February and estimated collections for the first half of March along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$11,856,174 or 3.2% below projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Apr. FY25	Projection	\$ Diff	% Change	Apr. FY25	Apr. FY24	\$ Diff	% Change
24,648,716	27,185,041	(2,536,325)	-9.3%	24,648,716	26,393,470	(1,744,753)	-6.6%
YTD FY25	YTD Proj	\$ Diff	% Change	YTD FY25	YTD FY24	\$ Diff	% Change
269,478,211	277,267,177	(7,788,966)	-2.8%	269,478,211	272,453,020	(2,974,809)	-1.1%

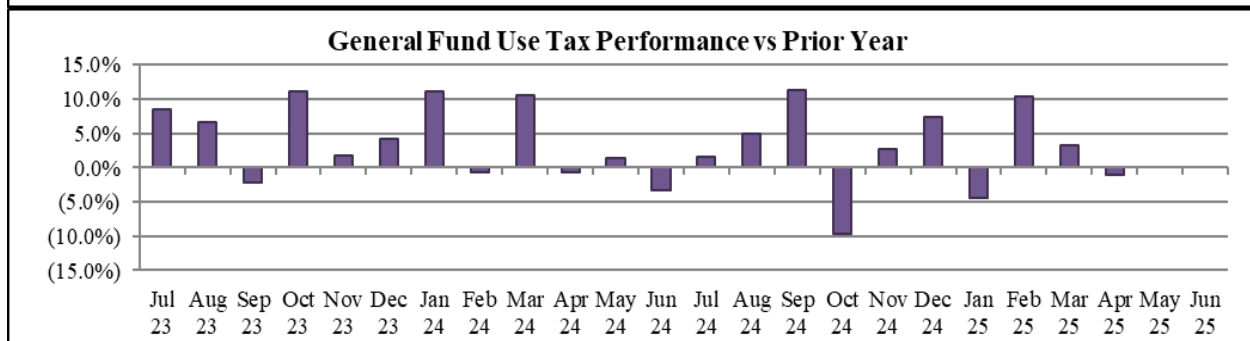
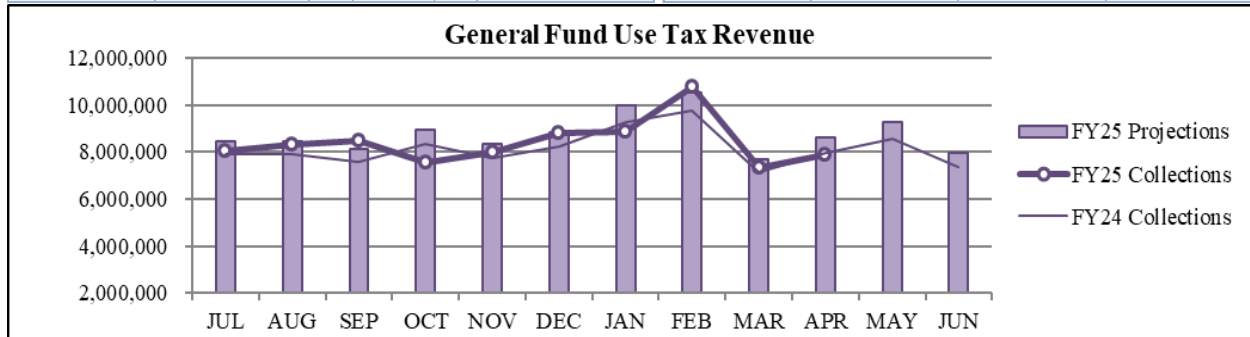


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Apr. FY25	Projection	\$ Diff	% Change	Apr. FY25	Apr. FY24	\$ Diff	% Change
7,869,797	8,610,990	(741,192)	-8.6%	7,869,797	7,954,600	(84,802)	-1.1%
YTD FY25	YTD Proj	\$ Diff	% Change	YTD FY25	YTD FY24	\$ Diff	% Change
84,006,029	88,073,236	(4,067,208)	-4.6%	84,006,029	81,860,366	2,145,663	2.6%



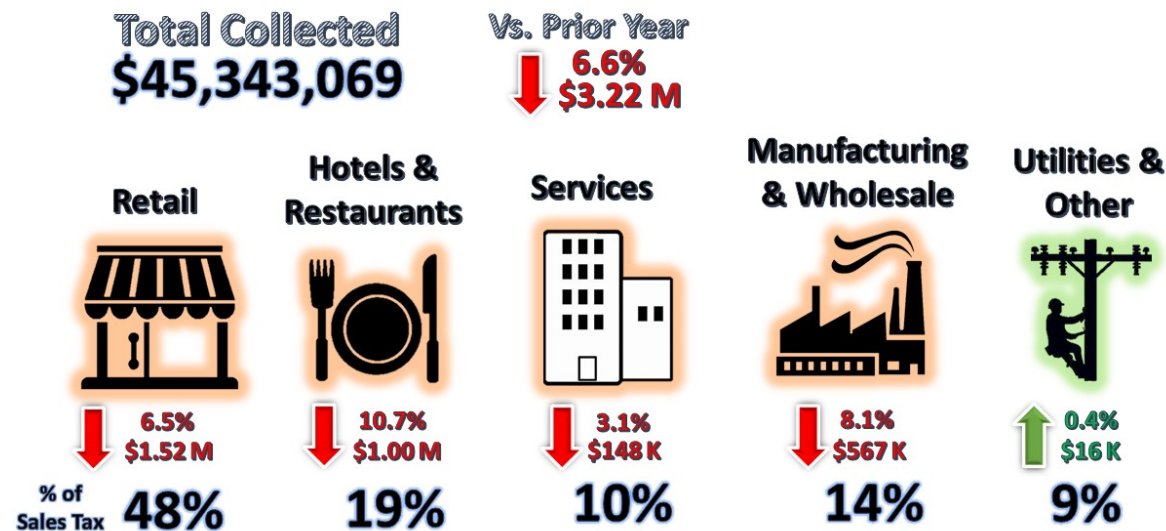
## NAICS Categories Performance

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 48%. The largest year-over-year category changes for April were in Retail (down \$1.52 million) and Hotels and Restaurants (down \$1.00 million).

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Apr. FY25	Apr. FY24	\$ Diff	% Change
Retail	21,620,390	23,135,682	(1,515,292)	-6.5%
Hotels & Restaurants	8,398,036	9,406,923	(1,008,887)	-10.7%
Wholesale & Mfg.	6,431,727	6,998,264	(566,536)	-8.1%
Services	4,588,334	4,736,238	(147,904)	-3.1%
Utilities & Other	4,304,582	4,288,146	16,436	0.4%
<b>Total</b>	<b>45,343,069</b>	<b>48,565,253</b>	<b>(3,222,183)</b>	<b>-6.6%</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	\$24,454,369	\$10,868,609	\$4,075,728	\$4,075,728	\$1,358,576	<b>\$44,833,010</b>
Year-to-Date	\$244,830,606	\$108,813,603	\$40,805,101	\$40,805,101	\$13,601,700	<b>\$448,856,111</b>

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

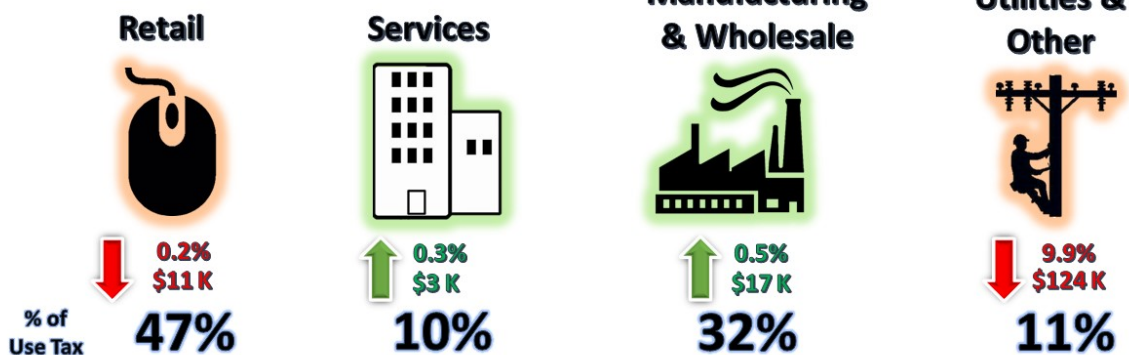
## Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for April were in Utilities and Other (down \$124 thousand) and Manufacturing and Wholesale (up \$17 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$10,422,348**

**Vs. Prior Year**  
**↓ 1.1%**  
**\$115 K**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Apr. FY25	Apr. FY24	\$ Diff	% Change
Utilities & Other	1,133,067	1,257,106	(124,039)	-9.9%
Wholesale & Mfg.	3,302,281	3,285,593	16,688	0.5%
Retail	4,947,089	4,958,055	(10,966)	-0.2%
Services	1,039,912	1,037,043	2,869	0.3%
<b>Total</b>	<b>10,422,348</b>	<b>10,537,797</b>	<b>(115,449)</b>	<b>-1.1%</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	-1.6%	-0.3%	-1.0%
Use Tax	4.7%	3.1%	2.0%
Combined	0.0%	0.5%	-0.3%

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

Craig Freeman  
City Manager

**CITY OF OKLAHOMA CITY**  
**SALES TAX COLLECTIONS**  
*April 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	\$24,649,743	\$10,955,441	\$4,108,290	\$4,108,290	\$1,369,430	-	-	-	-	-	-	\$45,191,195
Reallocations	(\$1,027)	(\$14,202)	\$328	\$328	\$109	\$2,498	\$11,967	-	-	-	-	-
Adjusted Actual	\$24,648,716	\$10,941,239	\$4,108,618	\$4,108,618	\$1,369,539	\$2,498	\$11,967	-	-	-	-	\$45,191,195
Projection	\$27,185,041	\$12,158,129	\$4,541,969	\$4,541,969	\$1,510,324	-	-	-	-	-	-	\$49,937,433
+/- Projection	(\$2,536,325)	(\$1,216,890)	(\$433,351)	(\$433,351)	(\$140,785)	\$2,498	\$11,967	-	-	-	-	(\$4,746,238)
% +/- Projection	-9.3%	-10.0%	-9.5%	-9.5%	-9.3%	-	-	-	-	-	-	-9.5%
Prior Year Actual	\$26,393,470	\$11,718,679	\$4,399,002	\$4,399,002	\$1,466,334	\$8,960	\$2,167	-	-	-	-	\$48,387,613
+/- Prior Year	(\$1,744,753)	(\$777,440)	(\$290,384)	(\$290,384)	(\$96,795)	(\$6,462)	\$9,800	-	-	-	-	(\$3,196,418)
% +/- Prior Year	-6.6%	-6.6%	-6.6%	-6.6%	-6.6%	-72.1%	452.2%	-	-	-	-	-6.6%
<b>Year-to-Date:</b>												
Actual	\$269,480,349	\$119,769,044	\$44,913,391	\$44,913,391	\$14,971,130	-	-	-	-	-	-	\$494,047,307
Reallocations	(\$2,138)	(\$45,976)	\$1,094	\$1,094	\$365	\$10,749	\$34,811	-	-	-	-	-
Adjusted Actual	\$269,478,211	\$119,723,068	\$44,914,486	\$44,914,486	\$14,971,495	\$10,749	\$34,811	-	-	-	-	\$494,047,307
Projection	\$277,267,177	\$123,514,589	\$46,256,299	\$46,256,299	\$15,401,884	-	-	-	-	-	-	\$508,696,247
+/- Projection	(\$7,788,966)	(\$3,791,520)	(\$1,341,813)	(\$1,341,813)	(\$430,389)	\$10,749	\$34,811	-	-	-	-	(\$14,648,941)
% +/- Projection	-2.8%	-3.1%	-2.9%	-2.9%	-2.8%	-	-	-	-	-	-	-2.9%
Prior Year Actual	\$272,453,020	\$121,059,079	\$45,409,845	\$45,409,845	\$15,136,615	\$6,482	\$24,210	-	-	-	-	\$499,499,097
+/- Prior Year	(\$2,974,809)	(\$1,336,011)	(\$495,360)	(\$495,360)	(\$165,120)	\$4,267	\$10,601	-	-	-	-	(\$5,451,791)
% +/- Prior Year	-1.1%	-1.1%	-1.1%	-1.1%	-1.1%	65.8%	43.8%	-	-	-	-	-1.1%
		(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  
*April 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	\$7,869,679	\$2,518,297	-	-	-	-	-	-	\$10,387,977
Reallocations	\$118	(\$127)	\$9	\$1	-	-	-	-	-
Adjusted Actual	\$7,869,797	\$2,518,170	\$9	\$1	-	-	-	-	\$10,387,977
Projection	\$8,610,990	\$2,753,116	-	-	-	-	-	-	\$11,364,106
+/- Projection	(\$741,192)	(\$234,946)	\$9	\$1	-	-	-	-	(\$976,129)
%+/- Projection	-8.6%	-8.5%	-	-	-	-	-	-	-8.6%
Prior Year Actual	\$7,954,600	\$2,543,294	\$281	\$2,061	-	-	-	-	\$10,500,237
+/- Prior Year	(\$84,802)	(\$25,124)	(\$272)	(\$2,061)	-	-	-	-	(\$112,260)
%+/- Prior Year	-1.1%	-1.0%	-96.9%	100.0%	-	-	-	-	-1.1%
<b>Year-to-Date:</b>									
Actual	\$84,002,782	\$26,880,890	-	-	-	-	-	-	\$110,883,673
Reallocations	\$3,246	\$165,372	(\$73,501)	(\$95,117)	-	-	-	-	-
Adjusted Actual	\$84,006,029	\$27,046,263	(\$73,501)	(\$95,117)	-	-	-	-	\$110,883,673
Projection	\$88,073,236	\$28,288,401	-	-	-	-	-	-	\$116,361,637
+/- Projection	(\$4,067,208)	(\$1,242,138)	(\$73,501)	(\$95,117)	-	-	-	-	(\$5,477,964)
%+/- Projection	-4.6%	-4.4%	-	-	-	-	-	-	-4.7%
Prior Year Actual	\$81,860,366	\$26,292,769	(\$82,867)	(\$7,521)	-	-	-	-	\$108,062,747
+/- Prior Year	\$2,145,663	\$753,494	\$9,366	(\$87,596)	-	-	-	-	\$2,820,926
%+/- Prior Year	2.6%	2.9%	-11.3%	1164.7%	-	-	-	-	2.6%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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