



# City Manager Report

## The City of OKLAHOMA CITY

**NO:** 1225

**DATE:** AUGUST 28, 2018

**TO:** THE MAYOR AND MEMBERS OF THE CITY COUNCIL

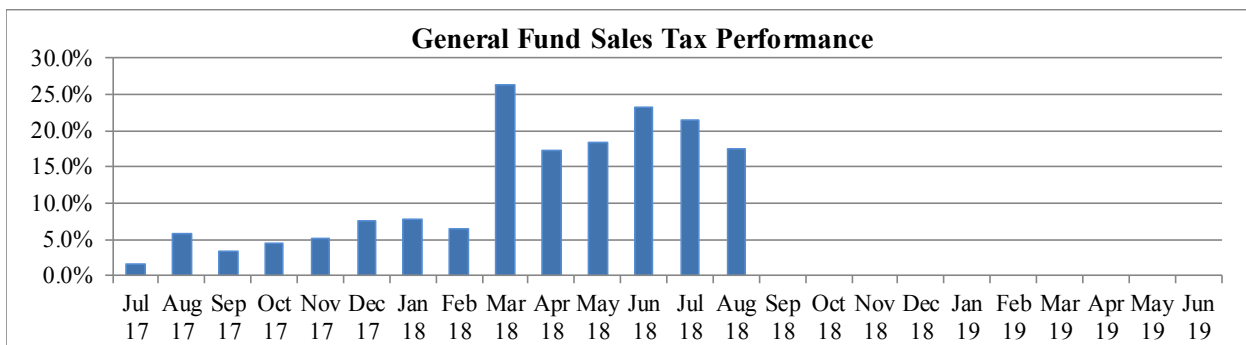
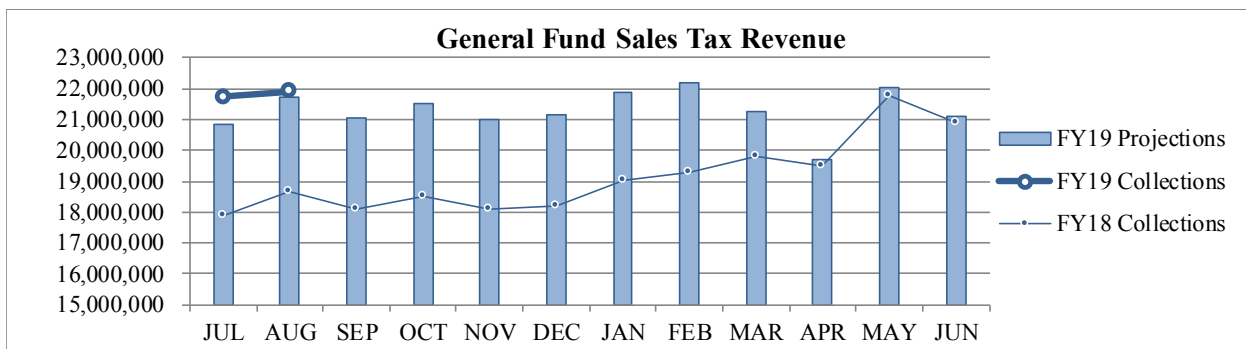
**SUBJECT:** AUGUST 2018 SALES AND USE TAX COLLECTIONS

The majority of the August remittance includes actual collections for the second half of June and estimated collections for the first half of July. Combined sales and use taxes for the General Fund are \$2,165,259 or 4.3% above projections for the year. The quarter cent increase to the General Fund on January 1, 2018 began impacting collections in March 2018 and will continue to affect year-to-year comparisons through February 2019.

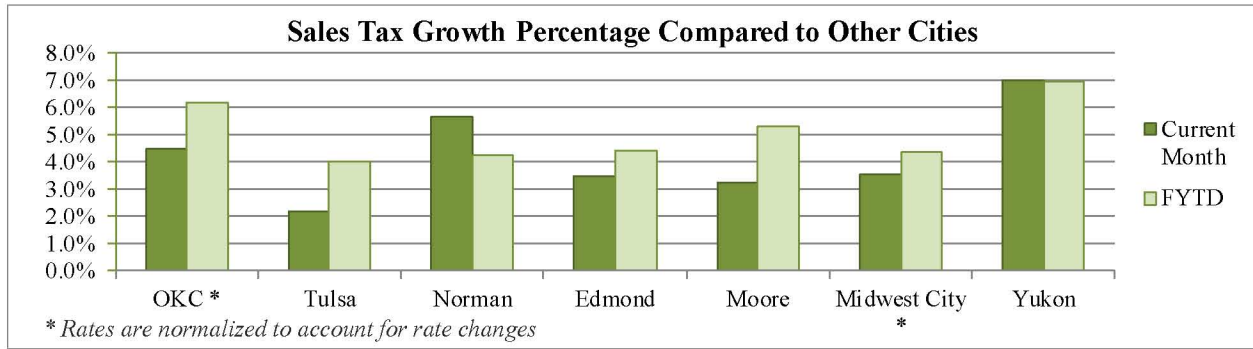
### General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)			
Aug 18	Projection	\$ Diff	% Change
21,906,737	21,723,822	182,915	0.8%
YTD FY19	YTD Proj	\$ Diff	% Change
43,632,398	42,560,597	1,071,801	2.5%

SALES TAX PERFORMANCE (vs Prior Year)			
Aug 18	Aug 17	\$ Diff	% Change
21,906,737	18,647,057	3,259,680	17.5%
YTD FY19	YTD FY18	\$ Diff	% Change
43,632,398	36,532,701	7,099,696	19.4%

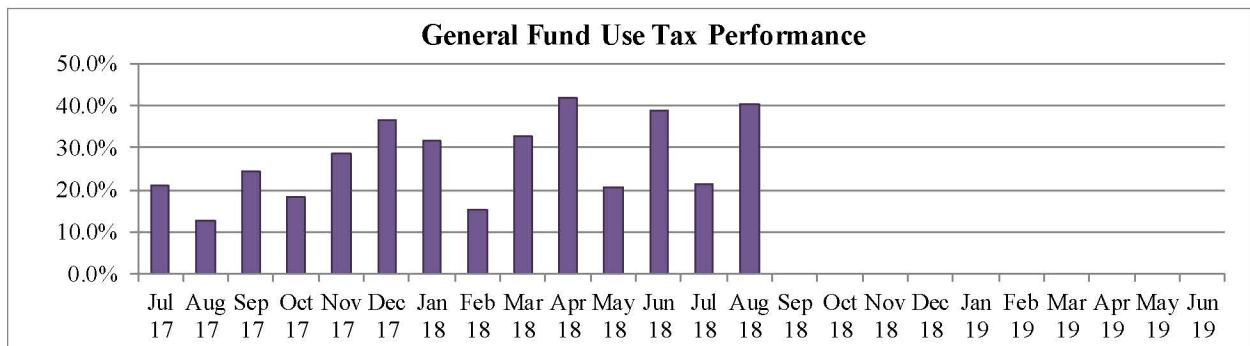
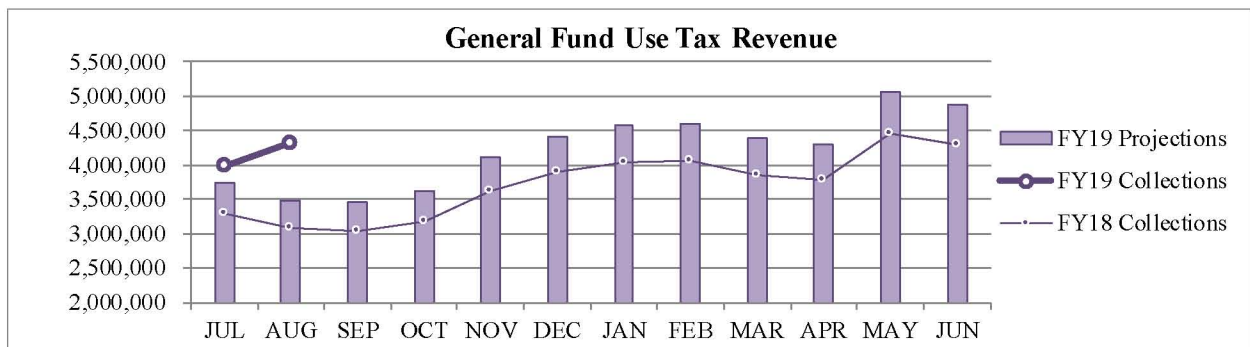


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Aug 18	Projection	\$ Diff	% Change	Aug 18	Aug 17	\$ Diff	% Change
4,326,850	3,494,730	832,120	23.8%	4,326,850	3,082,770	1,244,080	40.4%
YTD FY19	YTD Proj	\$ Diff	% Change	YTD FY19	YTD FY18	\$ Diff	% Change
8,317,688	7,224,229	1,093,459	15.1%	8,317,688	3,082,770	5,234,917	169.8%



\* Large refunds in the prior year caused the high growth rates of July, November, and December 2016.

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

  
 James D. Couch  
 City Manager

**CITY OF OKLAHOMA CITY**  
**SALES TAX COLLECTIONS**  
*August 2018*

	General <u>Fund</u>	Police <u>Public Safety</u>	Fire <u>Public Safety</u>	<u>Zoo</u>	Better Streets <u>Safer City</u>	<u>MAPS 3</u>	Sports Facilities <u>Improvement</u>	MAPS for <u>Kids</u>	Police/Fire <u>Equipment</u>	<u>MAPS</u>	Total <u>Sales Tax</u>
<b>Current Month:</b>											
Actual	\$21,914,308	\$3,652,385	\$3,652,385	\$1,217,462	\$9,739,693	-	-	-	-	-	\$40,176,232
Reallocations	(\$7,571)	\$1,525	\$1,525	\$508	(\$62,816)	\$66,550	\$19	\$162	\$7	\$92	4,522
Adjusted Actual	\$21,906,737	\$3,653,910	\$3,653,910	\$1,217,970	\$9,676,876	\$66,550	\$19	\$162	\$7	\$92	\$40,176,232
Projection	\$21,723,822	\$3,636,176	\$3,636,176	\$1,212,059	\$9,695,729	-	-	-	-	-	\$39,903,962
+/- Projection	\$182,915	\$17,734	\$17,734	\$5,911	(\$18,853)	\$66,550	\$19	\$162	\$7	\$92	\$272,270
%+/- Projection	0.8%	0.5%	0.5%	0.5%	-0.2%	-	-	-	-	-	0.7%
Prior Year Actual	\$18,647,057	\$3,496,323	\$3,496,323	\$1,165,441	-	-	\$9,322,816	\$66	\$190	\$60	\$36,128,277
+/- Prior Year	\$3,259,680	\$157,586	\$157,586	\$52,529	\$9,676,876	\$66,550	(\$9,322,797)	\$96	(\$183)	\$33	\$4,047,955
%+/- Prior Year	17.5%	4.5%	4.5%	4.5%	-	-	-100.0%	144.9%	-96.1%	54.7%	11.2%
<b>Year-to-Date:</b>											
Actual	\$43,646,323	\$7,274,387	\$7,274,387	\$2,424,796	\$19,398,366	-	-	-	-	-	\$80,018,259
Reallocations	(\$13,926)	\$2,836	\$2,836	\$945	(\$116,205)	\$121,800	\$12	\$1,154	\$70	\$478	8,253
Adjusted Actual	\$43,632,398	\$7,277,223	\$7,277,223	\$2,425,741	\$19,282,161	\$121,800	\$12	\$1,154	\$70	\$478	\$80,018,259
Projection	\$42,560,597	\$7,123,877	\$7,123,877	\$2,374,626	\$18,995,489	-	-	-	-	-	\$78,178,466
+/- Projection	\$1,071,801	\$153,346	\$153,346	\$51,115	\$286,672	\$121,800	\$12	\$1,154	\$70	\$478	\$1,839,793
%+/- Projection	2.5%	2.2%	2.2%	2.2%	1.5%	-	-	-	-	-	2.4%
Prior Year Actual	\$36,532,701	\$6,849,881	\$6,849,881	\$2,283,294	-	-	\$18,264,892	\$232	\$388	\$64	\$70,781,335
+/- Prior Year	\$7,099,696	\$427,342	\$427,342	\$142,447	\$19,282,161	\$121,800	(\$18,264,881)	\$922	(\$318)	\$413	\$9,236,924
%+/- Prior Year	19.4%	6.2%	6.2%	6.2%	-	-	-100.0%	397.3%	-82.1%	640.7%	13.0%
					(1)	(2)	(2)	(2)	(2)	(2)	(3)

**NOTES:**

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

**CITY OF OKLAHOMA CITY**  
**USE TAX COLLECTIONS**  
*August 2018*

	<u>General Fund</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	\$4,325,133	\$1,384,043	-	-	-	-	-	\$5,709,176
Reallocations	\$1,717	\$26,616	(\$28,333)	-	-	-	-	-
Adjusted Actual	\$4,326,850	\$1,410,658	(\$28,333)	-	-	-	-	\$5,709,176
Projection	\$3,494,730	\$1,084,913	-	-	-	-	-	\$4,579,643
+/- Projection	\$832,120	\$325,746	(\$28,333)	-	-	-	-	\$1,129,533
%+/- Projection	23.8%	30.0%	-	-	-	-	-	24.7%
Prior Year Actual	\$3,082,770	-	\$3,082,770	-	-	\$25	\$25	\$6,165,590
+/- Prior Year	\$1,244,080	\$1,410,658	(\$3,111,103)	-	-	(\$25)	(\$25)	(\$456,414)
%+/- Prior Year	40.4%	-	-100.9%	-	-	-100.0%	-100.0%	-7.4%
<b>Year-to-Date:</b>								
Actual	\$8,315,947	\$2,661,103	-	-	-	-	-	\$10,977,050
Reallocations	\$1,741	\$26,982	(\$28,426)	(\$296)	-	-	-	-
Adjusted Actual	\$8,317,688	\$2,688,085	(\$28,426)	(\$296)	-	-	-	\$10,977,050
Projection	\$7,224,229	\$2,273,535	-	-	-	-	-	\$9,497,764
+/- Projection	\$1,093,459	\$414,550	(\$28,426)	(\$296)	-	-	-	\$1,479,286
%+/- Projection	15.1%	18.2%	-	-	-	-	-	15.6%
Prior Year Actual	\$3,082,770	-	\$6,372,635	-	\$2,246,985	(\$23,406)	(\$7,011)	\$11,671,974
+/- Prior Year	\$5,234,917	\$2,688,085	(\$6,401,061)	(\$296)	(\$2,246,985)	\$23,406	\$7,011	(\$694,924)
%+/- Prior Year	169.8%	-	-100.4%	-	-100.0%	-100.0%	-100.0%	-6.0%
		(1)	(2)	(2)	(2)	(2)	(2)	(3)

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