



City Manager Report

The City of OKLAHOMA CITY

NO: 1239

DATE: SEPTEMBER 25, 2018

TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

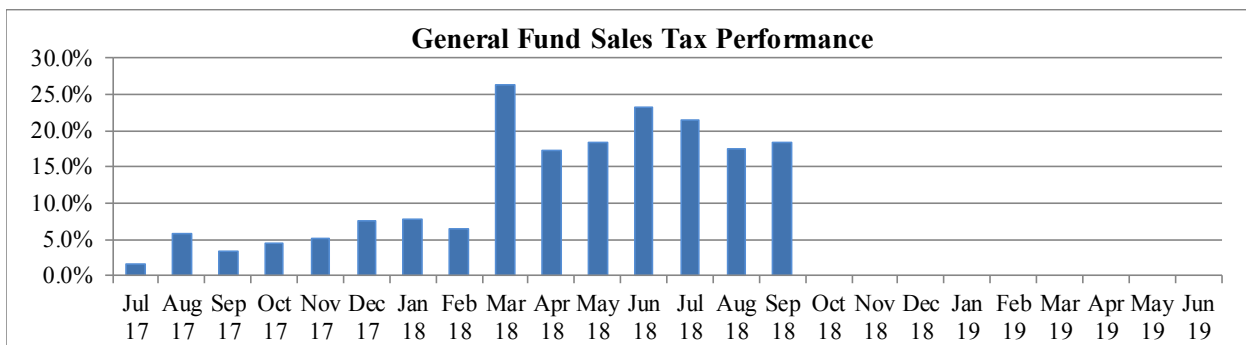
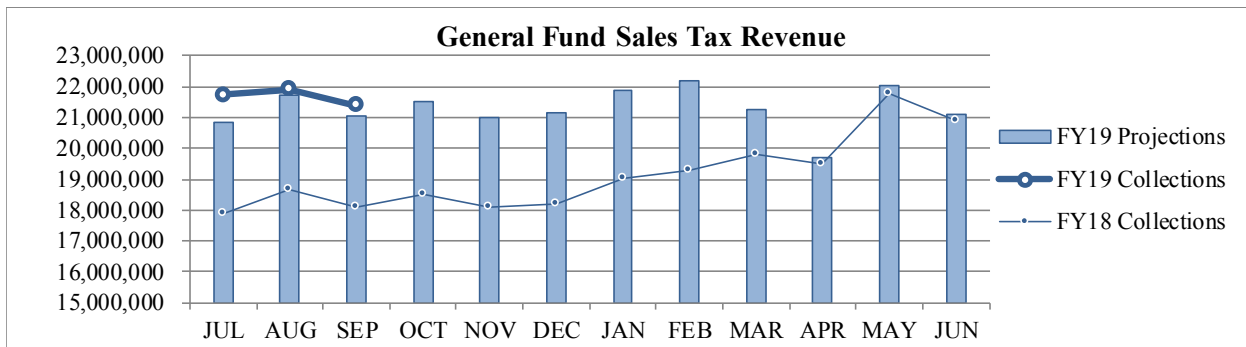
SUBJECT: SEPTEMBER 2018 SALES AND USE TAX COLLECTIONS

The majority of the September remittance includes actual collections for the second half of July and estimated collections for the first half of August. Combined sales and use taxes for the General Fund are \$4,145,341 or 5.6% 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.

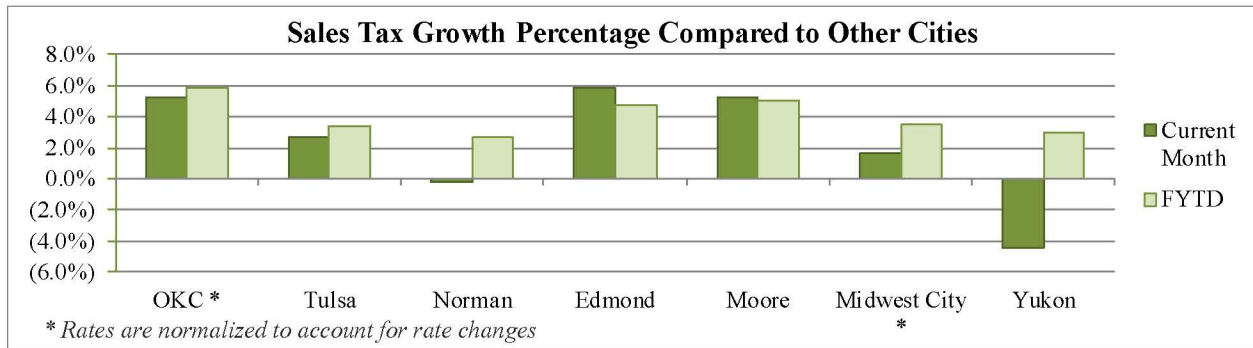
General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)			
Sep 18	Projection	\$ Diff	% Change
21,408,849	21,051,329	357,520	1.7%
YTD FY19	YTD Proj	\$ Diff	% Change
65,041,247	63,611,926	1,429,321	2.2%

SALES TAX PERFORMANCE (vs Prior Year)			
Sep 18	Sep 17	\$ Diff	% Change
21,408,849	18,069,811	3,339,039	18.5%
YTD FY19	YTD FY18	\$ Diff	% Change
65,041,247	54,602,512	10,438,735	19.1%

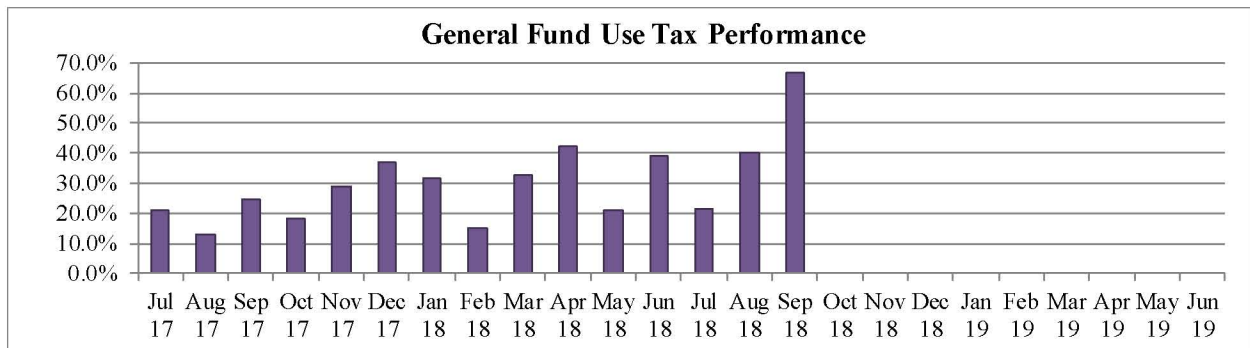
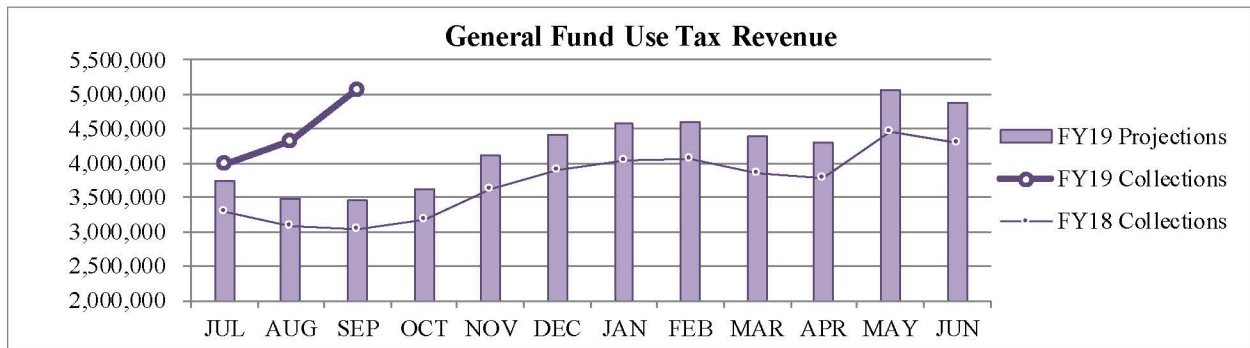


Sales Tax Comparison to Other Cities



General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Sep 18	Projection	\$ Diff	% Change	Sep 18	Sep 17	\$ Diff	% Change
5,073,677	3,451,115	1,622,562	47.0%	5,073,677	3,044,296	2,029,380	66.7%
YTD FY19	YTD Proj	\$ Diff	% Change	YTD FY19	YTD FY18	\$ Diff	% Change
13,391,364	10,675,344	2,716,020	25.4%	13,391,364	9,416,931	3,974,433	42.2%



* 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
September 2018

	General Fund	Police Public Safety	Fire Public Safety	Zoo	Better Streets Safer City	MAPS 3	Sports Facilities Improvement	MAPS for Kids	Police/Fire Equipment	MAPS	Total Sales Tax
Current Month:											
Actual	\$21,401,403	\$3,566,900	\$3,566,900	\$1,188,967	\$9,511,734	-	-	-	-	-	\$39,235,905
Reallocations	\$7,447	(\$1,426)	(\$1,426)	(\$475)	\$60,203	(\$64,940)	\$53	\$319	\$17	\$226	-
Adjusted Actual	\$21,408,849	\$3,565,475	\$3,565,475	\$1,188,492	\$9,571,938	(\$64,940)	\$53	\$319	\$17	\$226	\$39,235,905
Projection	\$21,051,329	\$3,523,613	\$3,523,613	\$1,174,538	\$9,393,045	-	-	-	-	-	\$38,666,138
+/- Projection	\$357,520	\$41,862	\$41,862	\$13,953	\$178,893	(\$64,940)	\$53	\$319	\$17	\$226	\$569,767
%+/- Projection	1.7%	1.2%	1.2%	1.2%	1.9%	-	-	-	-	-	1.5%
Prior Year Actual	\$18,069,811	\$3,388,089	\$3,388,089	\$1,129,363	-	-	\$9,031,774	\$44	\$106	\$58	\$35,007,334
+/- Prior Year	\$3,339,039	\$177,385	\$177,385	\$59,128	\$9,571,938	(\$64,940)	(\$9,031,720)	\$275	(\$89)	\$168	\$4,228,570
%+/- Prior Year	18.5%	5.2%	5.2%	5.2%	-	-	-100.0%	625.7%	-83.9%	287.5%	12.1%
Year-to-Date:											
Actual	\$65,047,726	\$10,841,288	\$10,841,288	\$3,613,763	\$28,910,100	-	-	-	-	-	\$119,254,164
Reallocations	(\$6,479)	\$1,410	\$1,410	\$470	(\$56,001)	\$56,860	\$65	\$1,473	\$87	\$704	3,658
Adjusted Actual	\$65,041,247	\$10,842,698	\$10,842,698	\$3,614,233	\$28,854,099	\$56,860	\$65	\$1,473	\$87	\$704	\$119,254,164
Projection	\$63,611,926	\$10,647,490	\$10,647,490	\$3,549,164	\$28,388,534	-	-	-	-	-	\$116,844,604
+/- Projection	\$1,429,321	\$195,208	\$195,208	\$65,069	\$465,565	\$56,860	\$65	\$1,473	\$87	\$704	\$2,409,560
%+/- Projection	2.2%	1.8%	1.8%	1.8%	1.6%	-	-	-	-	-	2.1%
Prior Year Actual	\$54,602,512	\$10,237,971	\$10,237,971	\$3,412,657	-	-	\$27,296,666	\$276	\$493	\$123	\$105,788,669
+/- Prior Year	\$10,438,735	\$604,727	\$604,727	\$201,576	\$28,854,099	\$56,860	(\$27,296,601)	\$1,197	(\$407)	\$581	\$13,465,495
%+/- Prior Year	19.1%	5.9%	5.9%	5.9%	-	-	-100.0%	433.7%	-82.5%	472.8%	12.7%
					(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
September 2018

	General <u>Fund</u>	Better Streets <u>Safer City</u>	<u>MAPS 3</u>	Sports Facilities <u>Improvement</u>	City & <u>Schools</u>	Police/Fire <u>Equipment</u>	<u>MAPS</u>	Total <u>Use Tax</u>
Current Month:								
Actual	\$5,073,055	\$1,623,378	-	-	-	-	-	\$6,696,433
Reallocations	\$621	\$9,627	(\$10,297)	-	\$28	\$21	-	-
Adjusted Actual	\$5,073,677	\$1,633,005	(\$10,297)	-	\$28	\$21	-	\$6,696,433
Projection	\$3,451,115	\$1,071,380	-	-	-	-	-	\$4,522,495
+/- Projection	\$1,622,562	\$561,624	(\$10,297)	-	\$28	\$21	-	\$2,173,938
%+/- Projection	47.0%	52.4%	-	-	-	-	-	48.1%
Prior Year Actual	\$3,044,296	-	\$3,044,296	-	\$16	\$1	\$1	\$6,088,610
+/- Prior Year	\$2,029,380	\$1,633,005	(\$3,054,593)	-	\$12	\$21	(\$1)	\$607,823
%+/- Prior Year	66.7%	-	-100.3%	-	77.6%	2389.5%	-100.0%	10.0%
Year-to-Date:								
Actual	\$13,389,002	\$4,284,481	-	-	-	-	-	\$17,673,483
Reallocations	\$2,362	\$36,609	(\$38,724)	(\$296)	\$28	\$21	-	-
Adjusted Actual	\$13,391,364	\$4,321,089	(\$38,724)	(\$296)	\$28	\$21	-	\$17,673,483
Projection	\$10,675,344	\$3,344,915	-	-	-	-	-	\$14,020,259
+/- Projection	\$2,716,020	\$976,174	(\$38,724)	(\$296)	\$28	\$21	-	\$3,653,224
%+/- Projection	25.4%	29.2%	-	-	-	-	-	26.1%
Prior Year Actual	\$9,416,931	-	\$9,416,931	-	\$3,305,854	(\$23,390)	(\$7,010)	\$22,109,316
+/- Prior Year	\$3,974,433	\$4,321,089	(\$9,455,655)	(\$296)	(\$3,305,827)	\$23,412	\$7,010	(\$4,435,833)
%+/- Prior Year	42.2%	-	-100.4%	-	-100.0%	-100.1%	-100.0%	-20.1%
		(1)	(2)	(2)	(2)	(2)	(2)	(3)

NOTES:

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