



# City Manager Report

## The City of OKLAHOMA CITY

**NO:** 1268

**DATE:** NOVEMBER 20, 2018

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

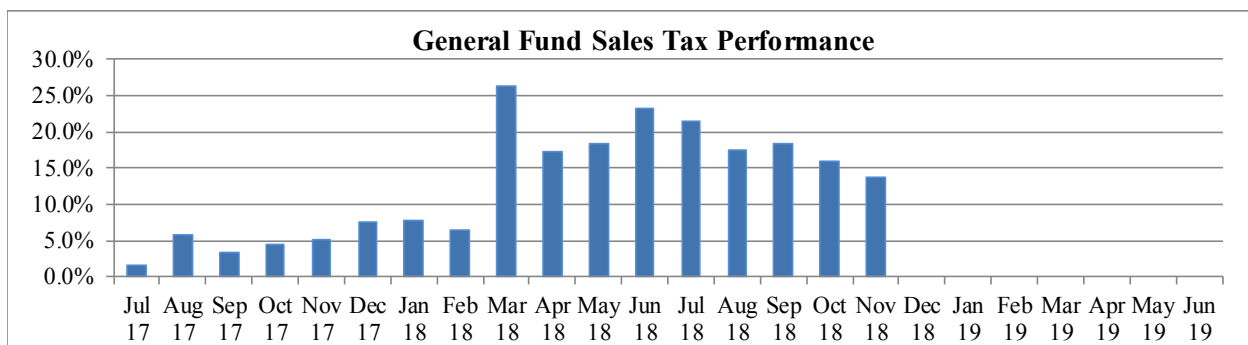
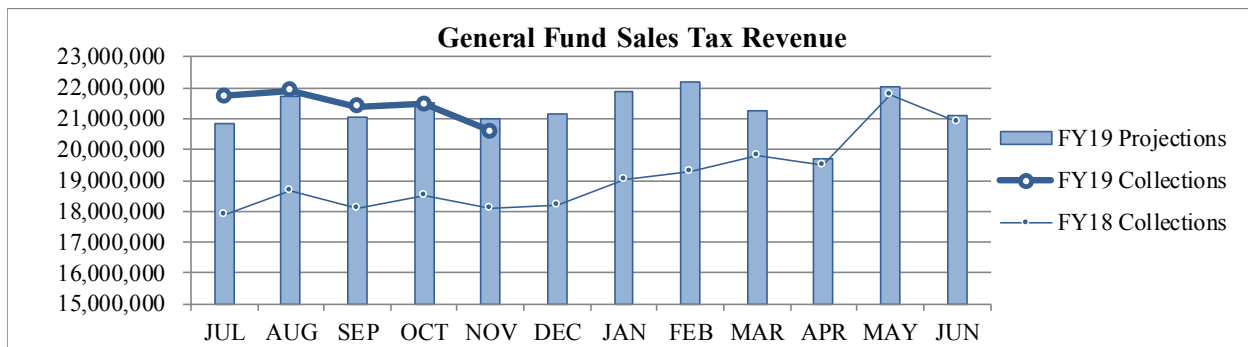
**SUBJECT:** NOVEMBER 2018 SALES AND USE TAX COLLECTIONS

The majority of the November remittance includes actual collections for the second half of September and estimated collections for the first half of October. Combined sales and use taxes for the General Fund are \$6,348,785 or 5.1% 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.

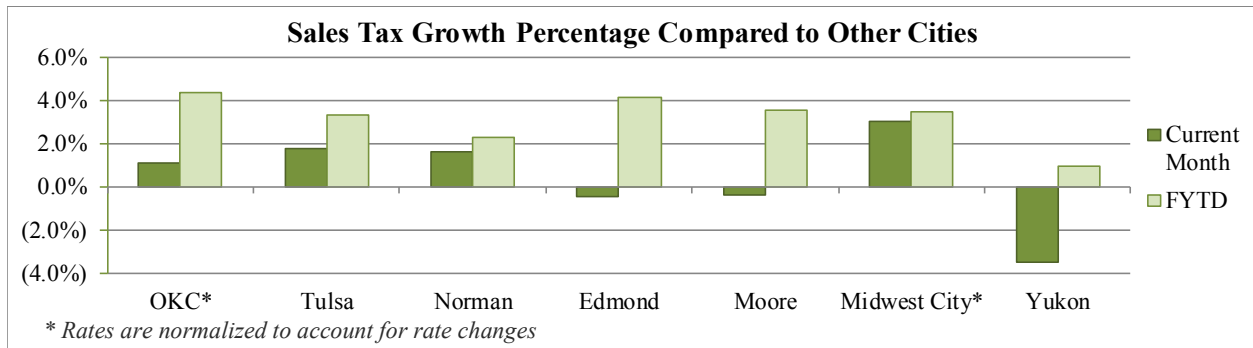
### General Fund Sales Tax

| SALES TAX PERFORMANCE (vs Projection) |             |           |          |
|---------------------------------------|-------------|-----------|----------|
| Nov 18                                | Projection  | \$ Diff   | % Change |
| 20,577,268                            | 20,992,289  | (415,021) | (2.0%)   |
| YTD FY19                              | YTD Proj    | \$ Diff   | % Change |
| 107,088,315                           | 106,097,118 | 991,197   | 0.9%     |

| SALES TAX PERFORMANCE (vs Prior Year) |            |            |          |
|---------------------------------------|------------|------------|----------|
| Nov 18                                | Nov 17     | \$ Diff    | % Change |
| 20,577,268                            | 18,096,801 | 2,480,467  | 13.7%    |
| YTD FY19                              | YTD FY18   | \$ Diff    | % Change |
| 107,088,315                           | 91,227,678 | 15,860,637 | 17.4%    |

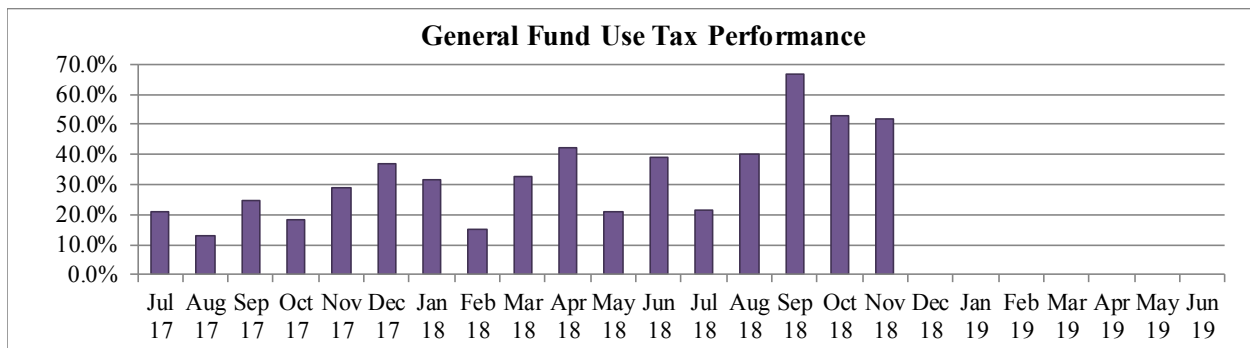
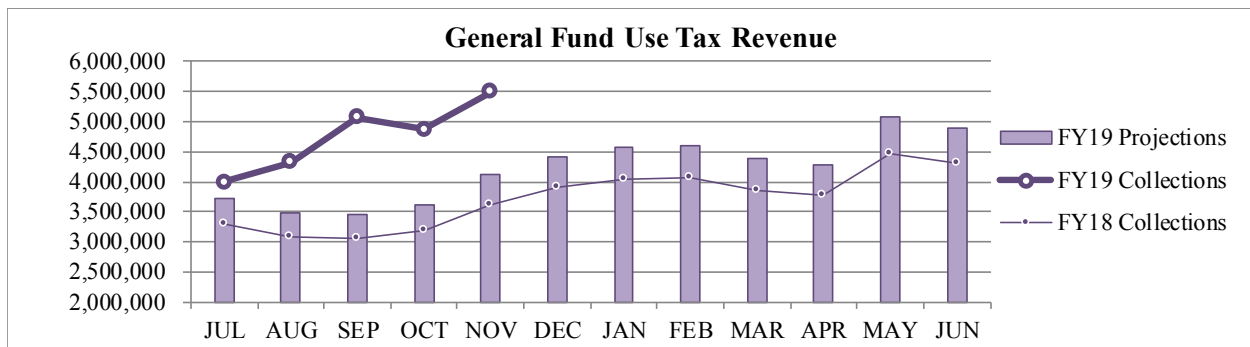


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

| USE TAX PERFORMANCE (vs Projection) |            |           |          | USE TAX PERFORMANCE (vs Prior Year) |            |           |          |
|-------------------------------------|------------|-----------|----------|-------------------------------------|------------|-----------|----------|
| Nov 18                              | Projection | \$ Diff   | % Change | Nov 18                              | Nov 17     | \$ Diff   | % Change |
| 5,495,489                           | 4,108,678  | 1,386,811 | 33.8%    | 5,495,489                           | 3,624,346  | 1,871,143 | 51.6%    |
| YTD FY19                            | YTD Proj   | \$ Diff   | % Change | YTD FY19                            | YTD FY18   | \$ Diff   | % Change |
| 23,757,781                          | 18,400,193 | 5,357,588 | 29.1%    | 23,757,781                          | 16,231,173 | 7,526,608 | 46.4%    |



The variance between use tax projections and collections has been impacted in recent months by Oklahoma legislation effective July 1, 2018 requiring marketplace facilitators to collect taxes from 3<sup>rd</sup> party sellers using their online platforms.

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



James D. Couch  
City Manager