



# City Manager Report

## The City of OKLAHOMA CITY

**NO:** 193

**DATE:** JANUARY 29, 2013

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

**SUBJECT:** JANUARY 2013 SALES AND USE TAX COLLECTIONS

Combined sales and use taxes for the General Fund are \$6,475,094 above target for the year.

### General Fund Sales Tax

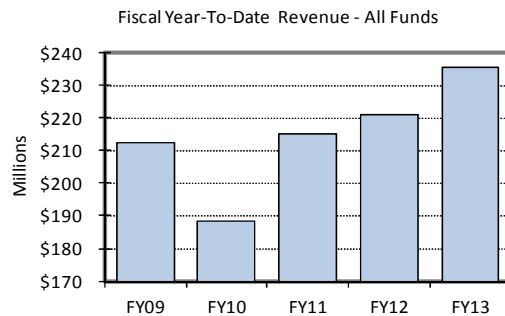
The January allocation of sales tax to the General Fund totaled \$17,975,606. This is \$168,839 or 0.9% above target and \$687,507 or 4.0% above January 2013 collections. The January remittance includes actual collections for the second half of November and estimated collections for the first half of December by major taxpayers. This month's collections are particularly impressive given last January's growth of 8.0% due in part to strong Christmas sales from the recently opened Outlet Mall.

### General Fund Use Tax

The January allocation of use tax to the General Fund totaled \$3,301,020. This is \$299,612 or 10.0% above target and 4.4% above January 2012 collections.

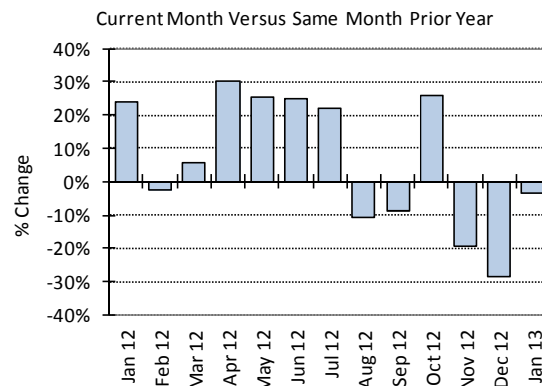
Use tax showed improvement this month compared to last month's remittance that was 21.6% below target and 28.6% below December 2011 collections. Further analysis of both months will be performed to determine the reasons for the large variances once reporting issues are resolved with the OTC.

### SALES TAX - COMPARISON



*The chart above highlights the fiscal year-to-date sales tax performance for the last five fiscal years. Fiscal year 2013 has been performing well.*

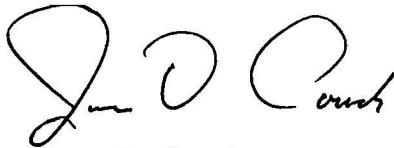
### USE TAX REVENUES



*This chart highlights how use tax has performed over the prior year.*

The information contained in this report is substantially less than presented in previous reports. The Oklahoma Tax Commission (OTC) is working to resolve industry classification issues following a recent system implementation. These changes have temporarily hindered usual trend and data comparisons. City staff is currently working with the OTC to resolve these issues. This month's report provides January 2013 sales and use tax combined but excludes details by specific industries.

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

A handwritten signature in black ink, appearing to read "James D. Couch". The signature is written in a cursive style with large, sweeping letters.

James D. Couch  
City Manager

**CITY OF OKLAHOMA CITY**  
**SALES TAX COLLECTIONS**  
*January 2013*

	<u>General Fund</u>	<u>Police Public Safety</u>	<u>Fire Public Safety</u>	<u>Zoo</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	\$17,973,365	\$3,370,006	\$3,370,006	\$1,123,335	\$8,986,683	-	-	-	-	\$34,823,395
Reallocations	\$2,241	\$420	\$420	\$140	(\$25,461)	\$3,137	\$15,010	\$3,661	\$432	-
Adjusted Actual	\$17,975,606	\$3,370,426	\$3,370,426	\$1,123,475	\$8,961,221	\$3,137	\$15,010	\$3,661	\$432	\$34,823,395
Target	\$17,806,767	\$3,338,769	\$3,338,769	\$1,112,923	\$8,844,804	-	-	-	-	\$34,442,032
+/- Target	\$168,839	\$31,657	\$31,657	\$10,552	\$116,417	\$3,137	\$15,010	\$3,661	\$432	\$381,363
%+/- Target	0.9%	0.9%	0.9%	0.9%	1.3%	-	-	-	-	1.1%
Prior Year Actual	\$17,288,099	\$3,241,519	\$3,241,519	\$1,080,506	\$8,603,783	\$20,344	\$18,705	\$14	\$93	\$33,494,583
+/- Prior Year	\$687,507	\$128,908	\$128,908	\$42,969	\$357,438	(\$17,207)	(\$3,695)	\$3,647	\$339	\$1,328,812
%+/- Prior Year	4.0%	4.0%	4.0%	4.0%	4.2%	-84.6%	-19.8%	25861.8%	364.0%	4.0%
<b>Year-to-Date:</b>										
Actual	\$123,201,099	\$23,100,206	\$23,100,206	\$7,700,069	\$61,600,550	-	-	-	-	\$238,702,130
Reallocations	\$3,837	\$720	\$720	\$240	(\$188,095)	\$99,635	\$62,487	\$6,532	\$13,924	-
Adjusted Actual	\$123,204,937	\$23,100,926	\$23,100,926	\$7,700,309	\$61,412,455	\$99,635	\$62,487	\$6,532	\$13,924	\$238,702,130
Target	\$117,565,834	\$22,043,594	\$22,043,594	\$7,347,866	\$58,396,159	-	-	-	-	\$227,397,047
+/- Target	\$5,639,102	\$1,057,332	\$1,057,332	\$352,443	\$3,016,296	\$99,635	\$62,487	\$6,532	\$13,924	\$11,305,083
%+/- Target	4.8%	4.8%	4.8%	4.8%	5.2%	-	-	-	-	5.0%
Prior Year Actual	\$114,141,425	\$21,401,517	\$21,401,517	\$7,133,839	\$56,705,635	\$138,350	\$207,524	\$13,160	\$2,122	\$221,145,090
+/- Prior Year	\$9,063,511	\$1,699,408	\$1,699,408	\$566,469	\$4,706,820	(\$38,715)	(\$145,037)	(\$6,628)	\$11,802	\$17,557,040
%+/- Prior Year	7.9%	7.9%	7.9%	7.9%	8.3%	-28.0%	-69.9%	-50.4%	556.1%	7.9%
						(1)	(1)	(1)	(1)	

**NOTES:**

(1) The **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.

**CITY OF OKLAHOMA CITY**  
**USE TAX COLLECTIONS**  
*January 2013*

	<u>General Fund</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	\$3,300,952	\$1,148,157	-	-	-	-	\$4,449,110
Reallocations	\$68	(\$5,458)	\$3,259	\$936	(\$27)	\$1,222	-
Adjusted Actual	\$3,301,020	\$1,142,699	\$3,259	\$936	(\$27)	\$1,222	\$4,449,110
Target	\$3,001,408	\$1,043,968	-	-	-	-	\$4,045,376
+/- Target	\$299,612	\$98,731	\$3,259	\$936	(\$27)	\$1,222	\$403,734
%+/- Target	10.0%	9.5%	-	-	-	-	10.0%
Prior Year Actual	\$3,162,668	\$1,096,633	\$3,491	\$195	(\$130)	-	\$4,262,857
+/- Prior Year	\$138,352	\$46,066	(\$231)	\$741	\$103	\$1,222	\$186,253
%+/- Prior Year	4.4%	4.2%	-6.6%	380.0%	-79.1%	#VALUE!	4.4%
<b>Year-to-Date:</b>							
Actual	\$21,298,740	\$7,408,257	-	-	-	-	\$28,706,998
Reallocations	\$893	(\$20,463)	\$3,855	\$12,994	\$1,170	\$1,551	-
Adjusted Actual	\$21,299,633	\$7,387,795	\$3,855	\$12,994	\$1,170	\$1,551	\$28,706,998
Target	\$20,463,641	\$7,117,788	-	-	-	-	\$27,581,429
+/- Target	\$835,992	\$270,007	\$3,855	\$12,994	\$1,170	\$1,551	\$1,125,569
%+/- Target	4.1%	3.8%	-	-	-	-	4.1%
Prior Year Actual	\$22,346,894	\$7,704,375	\$17,940	\$49,241	\$143	\$984	\$30,119,578
+/- Prior Year	(\$1,047,262)	(\$316,580)	(\$14,085)	(\$36,247)	\$1,027	\$566	(\$1,412,580)
%+/- Prior Year	-4.7%	-4.1%	-78.5%	-73.6%	717.6%	57.5%	-4.7%
			(1)	(1)	(1)	(1)	

**NOTES:**

(1) The **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.