



# City Manager Report

## The City of OKLAHOMA CITY

**NO: 1651**

**DATE: FEBRUARY 2, 2021**

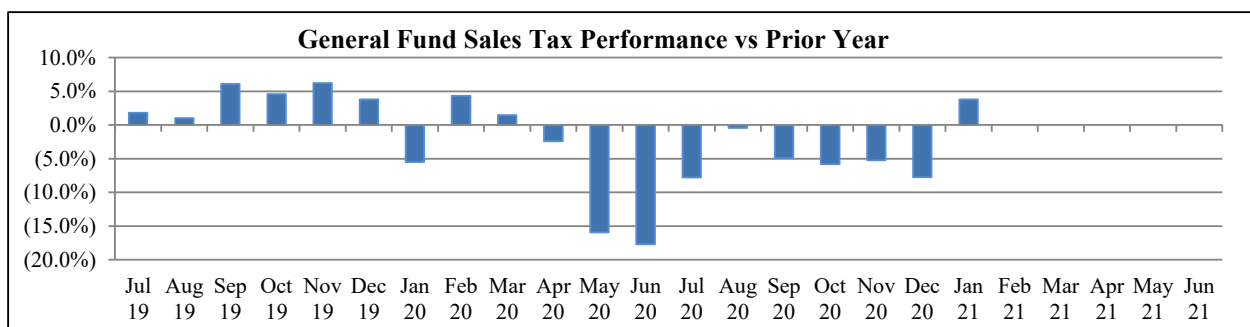
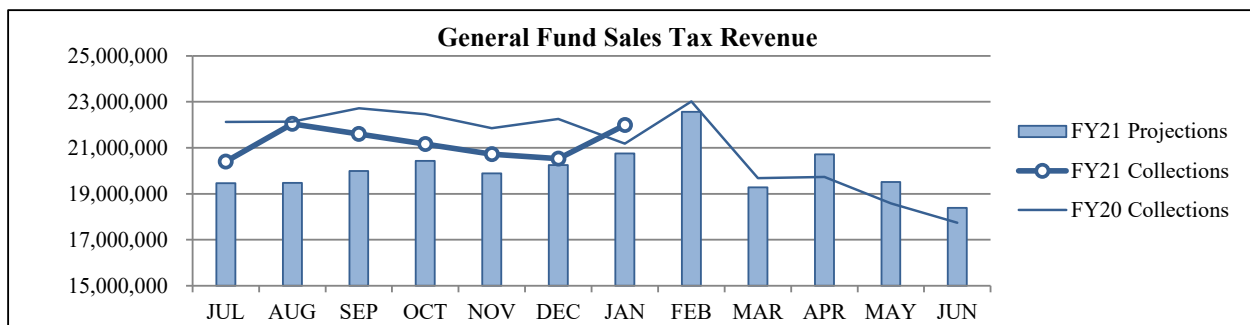
**TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**SUBJECT: JANUARY 2021 SALES AND USE TAX COLLECTIONS**

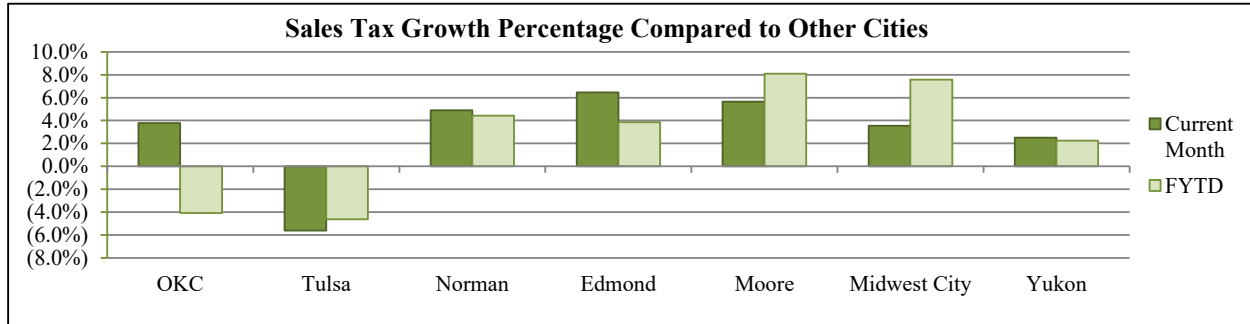
The January remittance is made up primarily of actual collections for the last half of November and estimated collections for the first half of December along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$13,430,448 or 7.6% above projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Jan. FY21	Projection	\$ Diff	% Change	Jan. FY21	Jan. FY20	\$ Diff	% Change
21,988,616	20,758,645	1,229,971	5.9%	21,988,616	21,182,291	806,325	3.8%
YTD FY21	YTD Proj	\$ Diff	% Change	YTD FY21	YTD FY20	\$ Diff	% Change
148,429,931	140,261,632	8,168,299	5.8%	148,429,931	154,711,948	(6,282,018)	-4.1%

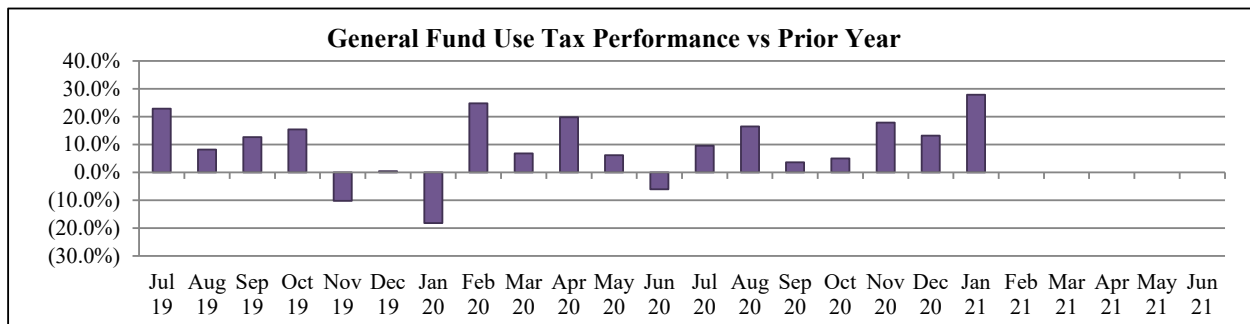
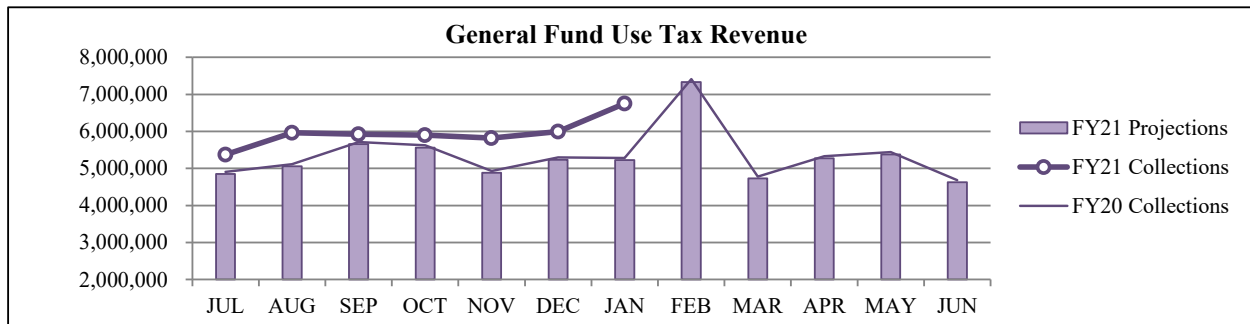


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Jan. FY21	Projection	\$ Diff	% Change	Jan. FY21	Jan. FY20	\$ Diff	% Change
6,757,558	5,225,697	1,531,861	29.3%	6,757,558	5,283,310	1,474,247	27.9%
YTD FY21	YTD Proj	\$ Diff	% Change	YTD FY21	YTD FY20	\$ Diff	% Change
41,737,563	36,475,414	5,262,149	14.4%	41,737,563	36,877,552	4,860,011	13.2%



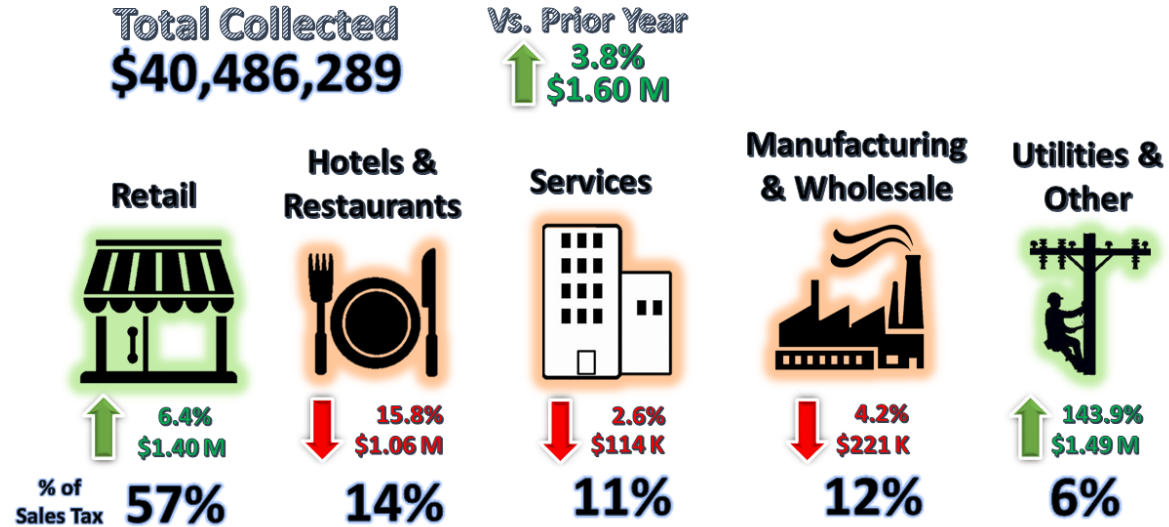
## NAICS Categories Performance

The North American Industry Classification System (NAICS) is the U.S. standard for categorizing and describing types of businesses when analyzing economic information. The City groups all NAICS codes into several general categories when analyzing sales and use tax trends within the local economy. The NAICS system was last updated in 2017. More information can be found on the U.S. Census Bureau website at <https://www.census.gov/eos/www/naics/>

**Sales Tax NAICS Performance**

Retail comprises the largest percentage of sales tax collections at around 50%. The largest year-over-year changes for January were in the Utilities & Other (up \$1.49 million), Retail (up \$1.40 million) and Hotels & Restaurants (down \$1.06 million) categories.

## SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE <i>(vs Prior Year)</i>				
NAICS Category	Jan. FY21	Jan. FY20	\$ Diff	% Change
Utilities & Other	2,520,171	1,033,180	1,486,991	143.9%
Retail	23,054,948	21,658,690	1,396,257	6.4%
Hotels & Restaurants	5,676,094	6,738,225	(1,062,131)	-15.8%
Wholesale & Mfg.	5,018,430	5,239,637	(221,207)	-4.2%
Services	4,216,647	4,330,877	(114,230)	-2.6%
<b>Total</b>	<b>40,486,289</b>	<b>39,000,610</b>	<b>1,599,909</b>	<b>3.8%</b>

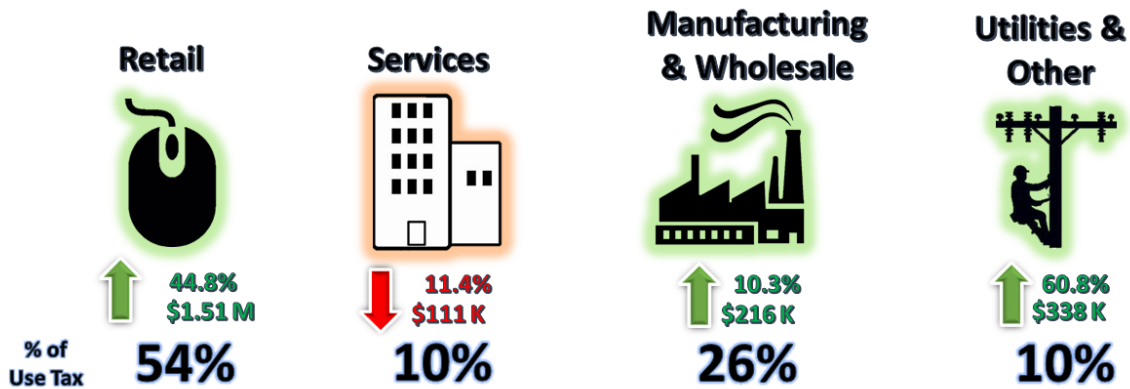
**Use Tax NAICS Performance**

Retail also comprises the largest percentage of use tax collections at around 40%. The largest year-over-year changes for January were in the Retail (up \$1.51 million), Utilities & Other (up \$338,307) and Wholesale & Manufacturing (up \$215,605) categories.

# USE TAX PERFORMANCE

**Total Collected**  
**\$8,954,951**

**Vs. Prior Year**  
↑ **27.9%**  
**\$1.96 M**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Jan. FY21	Jan. FY20	\$ Diff	% Change
Retail	4,890,704	3,377,379	1,513,325	44.8%
Utilities & Other	895,138	556,831	338,307	60.8%
Wholesale & Mfg.	2,301,866	2,086,261	215,605	10.3%
Services	867,243	978,429	(111,186)	-11.4%
<b>Total</b>	<b>8,954,951</b>	<b>6,998,899</b>	<b>1,956,052</b>	<b>27.9%</b>

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

Craig Freeman  
City Manager

**CITY OF OKLAHOMA CITY**  
**SALES TAX COLLECTIONS**  
*January 2021*

	General Fund	General Fund MAPS 4 Program	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
<b>Current Month:</b>												
Actual	\$21,988,380	\$9,772,613	\$3,664,730	\$3,664,730	\$1,221,577	-	-	-	-	-	-	\$40,312,030
Reallocations	\$236	(\$16,871)	(\$40)	(\$40)	(\$13)	\$18,677	(\$2,047)	\$7	\$75	\$1	\$16	-
Adjusted Actual	\$21,988,616	\$9,755,742	\$3,664,690	\$3,664,690	\$1,221,563	\$18,677	(\$2,047)	\$7	\$75	\$1	\$16	\$40,312,030
Projection	\$20,758,645	\$9,226,064	\$3,461,703	\$3,461,703	\$1,153,901	-	-	-	-	-	-	\$38,062,016
+/- Projection	\$1,229,971	\$529,678	\$202,987	\$202,987	\$67,662	\$18,677	(\$2,047)	\$7	\$75	\$1	\$16	\$2,250,014
%+/- Projection	5.9%	5.7%	5.9%	5.9%	5.9%	-	-	-	-	-	-	5.9%
Prior Year Actual	\$21,182,291	-	\$3,532,350	\$3,532,350	\$1,177,450	\$9,372,369	\$46,611	\$84	\$115	\$7	\$297	\$38,843,924
+/- Prior Year	\$806,325	\$9,755,742	\$132,340	\$132,340	\$44,113	(\$9,353,691)	(\$48,658)	(\$77)	(\$40)	(\$6)	(\$281)	\$1,468,106
%+/- Prior Year	3.8%	-	3.7%	3.7%	3.7%	-99.8%	-104.4%	-91.2%	-34.5%	-85.8%	-94.7%	3.8%
<b>Year-to-Date:</b>												
Actual	\$148,422,514	\$65,965,562	\$24,737,086	\$24,737,086	\$8,245,695	-	-	-	-	-	-	\$272,107,943
Reallocations	\$7,416	(\$915,720)	(\$1,154)	(\$1,154)	(\$385)	\$970,177	(\$62,773)	\$288	\$1,613	\$1,094	\$598	-
Adjusted Actual	\$148,429,931	\$65,049,842	\$24,735,931	\$24,735,931	\$8,245,310	\$970,177	(\$62,773)	\$288	\$1,613	\$1,094	\$598	\$272,107,943
Projection	\$140,261,632	\$62,338,503	\$23,379,774	\$23,379,774	\$7,793,258	-	-	-	-	-	-	\$257,152,941
+/- Projection	\$8,168,299	\$2,711,339	\$1,356,157	\$1,356,157	\$452,052	\$970,177	(\$62,773)	\$288	\$1,613	\$1,094	\$598	\$14,955,002
%+/- Projection	5.8%	4.3%	5.8%	5.8%	5.8%	-	-	-	-	-	-	5.8%
Prior Year Actual	\$154,711,948	-	\$25,788,325	\$25,788,325	\$8,596,108	\$68,696,866	\$63,366	\$558	\$1,539	\$302	\$2,905	\$283,650,242
+/- Prior Year	(\$6,282,018)	\$65,049,842	(\$1,052,393)	(\$1,052,393)	(\$350,798)	(\$67,726,689)	(\$126,139)	(\$269)	\$74	\$792	(\$2,307)	(\$11,542,299)
%+/- Prior Year	-4.1%	-	-4.1%	-4.1%	-4.1%	-98.6%	-199.1%	-48.3%	4.8%	262.5%	-79.4%	-4.1%
		(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

January 2021

	<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	\$6,755,441	\$2,161,741	-	-	-	-	-	-	\$8,917,182
Reallocations	\$2,117	\$10,620	\$22,179	(\$34,918)	-	-	\$1	-	-
Adjusted Actual	\$6,757,558	\$2,172,361	\$22,179	(\$34,918)	-	-	\$1	-	\$8,917,182
Projection	\$5,225,697	\$1,672,223	-	-	-	-	-	-	\$6,897,920
+/- Projection	\$1,531,861	\$500,138	\$22,179	(\$34,918)	-	-	\$1	-	\$2,019,262
%+/- Projection	29.3%	29.9%	-	-	-	-	-	-	29.3%
Prior Year Actual	\$5,283,310	-	\$1,722,127	(\$34,153)	(\$36)	(\$16)	-	-	\$6,971,233
+/- Prior Year	\$1,474,247	\$2,172,361	(\$1,699,948)	(\$765)	\$36	\$16	\$1	-	\$1,945,948
%+/- Prior Year	27.9%	-	-98.7%	2.2%	-100.0%	-100.0%	-	-	27.9%
<b>Year-to-Date:</b>									
Actual	\$41,732,721	\$13,354,471	-	-	-	-	-	-	\$55,087,191
Reallocations	\$4,843	(\$25,420)	\$99,638	(\$80,697)	\$0	\$1,635	\$1	-	-
Adjusted Actual	\$41,737,563	\$13,329,051	\$99,638	(\$80,697)	\$0	\$1,635	\$1	-	\$55,087,191
Projection	\$36,475,414	\$11,672,133	-	-	-	-	-	-	\$48,147,547
+/- Projection	\$5,262,149	\$1,656,918	\$99,638	(\$80,697)	\$0	\$1,635	\$1	-	\$6,939,644
%+/- Projection	14.4%	14.2%	-	-	-	-	-	-	14.4%
Prior Year Actual	\$36,877,552	-	\$11,978,262	(\$192,571)	(\$333)	\$29	-	-	\$48,662,939
+/- Prior Year	\$4,860,011	\$13,329,051	(\$11,878,624)	\$111,874	\$333	\$1,606	\$1	-	\$6,424,252
%+/- Prior Year	13.2%	-	-99.2%	-58.1%	-100.0%	5591.1%	-	-	13.2%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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