



City Manager Report

The City of OKLAHOMA CITY

NO: 1748

DATE: SEPTEMBER 28, 2021

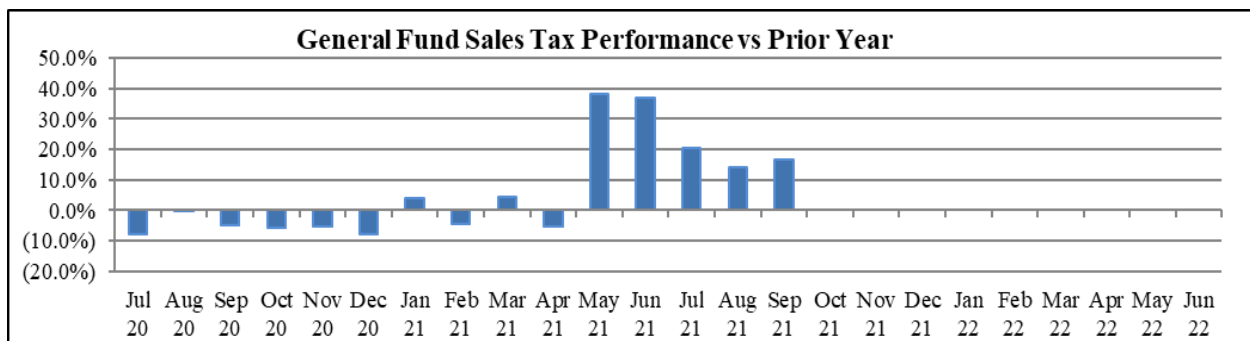
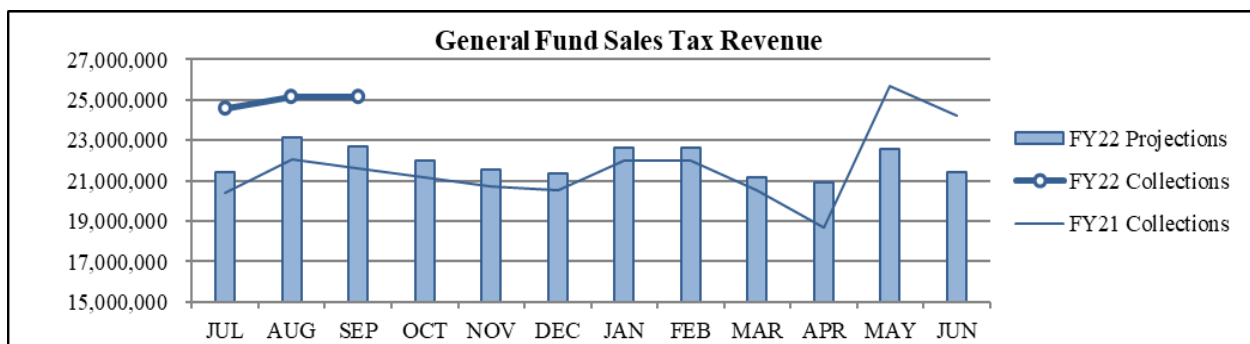
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: SEPTEMBER 2021 SALES AND USE TAX COLLECTIONS

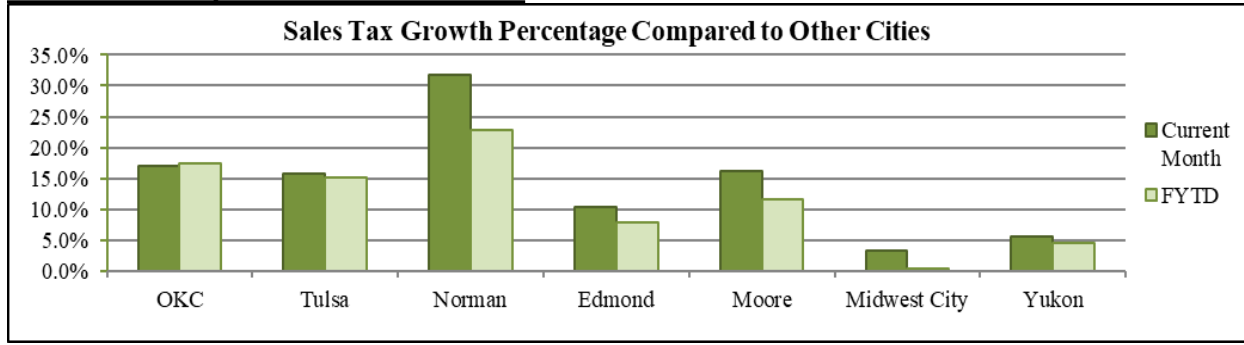
The September remittance is made up primarily of actual collections for the last half of July and estimated collections for the first half of August along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$8,011,787 or 9.3% above projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Sept. FY22	Projection	\$ Diff	% Change	Sept. FY22	Sept. FY21	\$ Diff	% Change
25,172,427	22,674,231	2,498,196	11.0%	25,172,427	21,594,506	3,577,921	16.6%
YTD FY22	YTD Proj	\$ Diff	% Change	YTD FY22	YTD FY21	\$ Diff	% Change
74,909,865	67,242,071	7,667,794	11.4%	74,909,865	64,040,068	10,869,798	17.0%

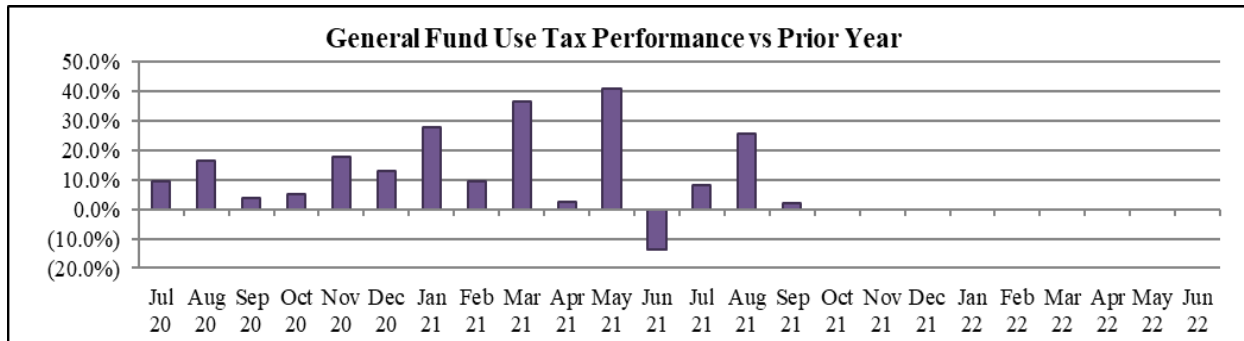
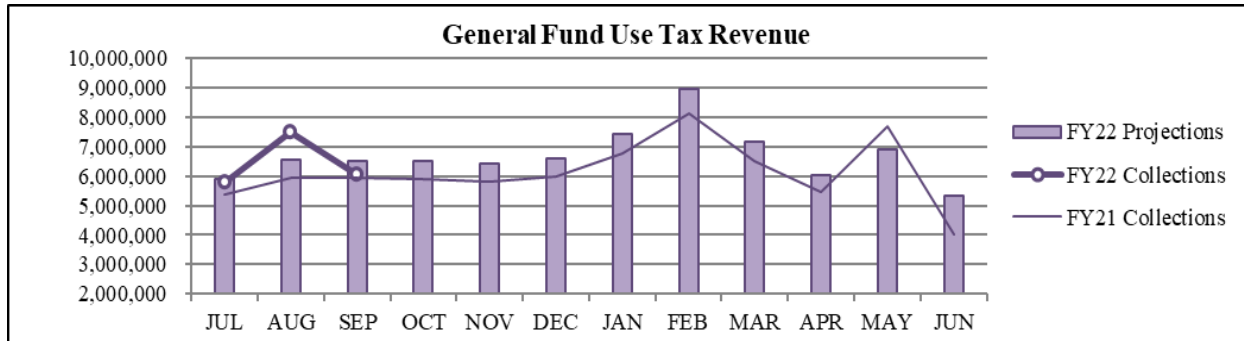


Sales Tax Comparison to Other Cities



General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Sept. FY22	Projection	\$ Diff	% Change	Sept. FY22	Sept. FY21	\$ Diff	% Change
6,035,676	6,517,324	(481,648)	-7.4%	6,035,676	5,924,840	110,836	1.9%
YTD FY22	YTD Proj	\$ Diff	% Change	YTD FY22	YTD FY21	\$ Diff	% Change
19,334,101	18,990,108	343,993	1.8%	19,334,101	17,263,734	2,070,368	12.0%



NAICS Categories Performance

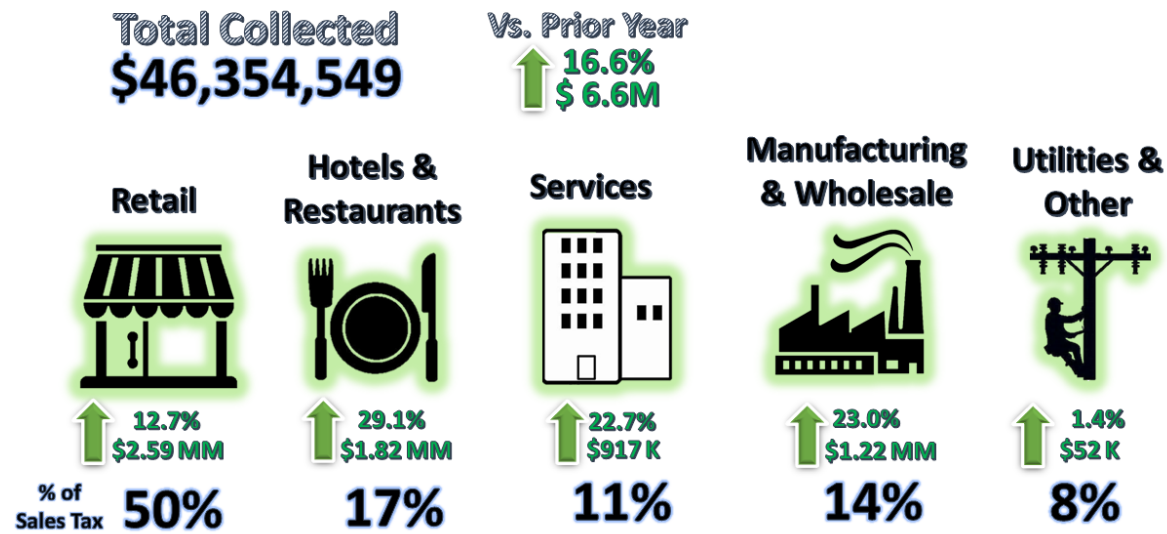
The North American Industry Classification System (NAICS) is the U.S. standard for categorizing and describing types of businesses when analyzing economic information. The City groups all NAICS codes into several general categories when analyzing sales and use tax trends

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 category changes for September were in Retail (up \$2.59 million), Hotels and Restaurants (up \$1.82 million), and Manufacturing & Wholesale (up \$1.22 million).

SALES TAX PERFORMANCE



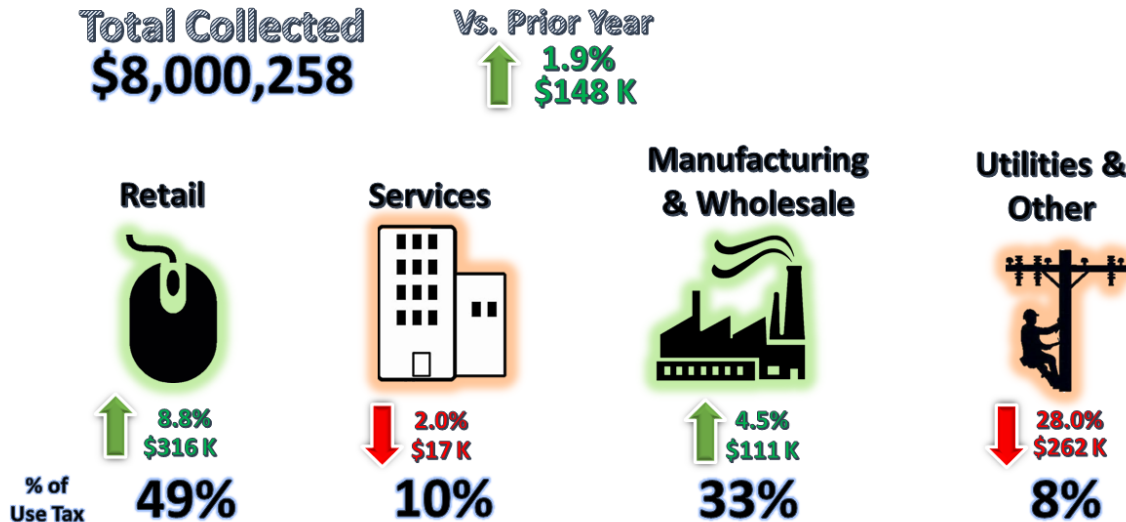
NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Sept. FY22	Sept. FY21	\$ Diff	% Change
Retail	23,106,896	20,511,427	2,595,470	12.7%
Hotels & Restaurants	8,062,299	6,242,761	1,819,539	29.1%
Wholesale & Mfg.	6,508,250	5,291,653	1,216,596	23.0%
Services	4,962,509	4,045,763	916,746	22.7%
Utilities & Other	3,714,595	3,662,757	51,838	1.4%
Total	46,354,549	39,754,360	6,600,189	16.6%

Percentages may differ from General Fund Tax Performance since NAICS detail includes interest, penalty, retention and reallocation amounts.

Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for September were in Retail (up \$316 thousand) and Utilities & Other (down \$262 thousand).

USE TAX PERFORMANCE



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Sept. FY22	Sept. FY21	\$ Diff	% Change
Retail	3,899,029	3,583,014	316,015	8.8%
Utilities & Other	674,404	936,667	(262,263)	-28.0%
Wholesale & Mfg.	2,601,749	2,490,435	111,314	4.5%
Services	825,076	842,338	(17,262)	-2.0%
Total	8,000,258	7,852,455	147,804	1.9%

Percentages may differ from General Fund Tax Performance since NAICS detail includes interest, penalty, retention and reallocation amounts.

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

Craig Freeman
City Manager

CITY OF OKLAHOMA CITY
SALES TAX COLLECTIONS
September 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
Current Month:												
Actual	\$25,168,725	\$11,186,100	\$4,194,788	\$4,194,788	\$1,398,263	-	-	-	-	-	-	\$46,142,663
Reallocations	\$3,702	\$27,555	(\$734)	(\$734)	(\$245)	\$2,916	(\$36,417)	\$14	\$3,672	\$268	\$3	-
Adjusted Actual	\$25,172,427	\$11,213,655	\$4,194,053	\$4,194,053	\$1,398,018	\$2,916	(\$36,417)	\$14	\$3,672	\$268	\$3	\$46,142,663
Projection	\$22,674,231	\$10,077,436	\$3,779,039	\$3,779,039	\$1,259,680	-	-	-	-	-	-	\$41,569,425
+/- Projection	\$2,498,196	\$1,136,219	\$415,014	\$415,015	\$138,338	\$2,916	(\$36,417)	\$14	\$3,672	\$268	\$3	\$4,573,238
%+/- Projection	11.0%	11.3%	11.0%	11.0%	11.0%	-	-	-	-	-	-	11.0%
Prior Year Actual	\$21,594,506	\$9,481,713	\$3,599,318	\$3,599,318	\$1,199,773	\$110,861	\$5,224	\$91	\$128	\$7	\$124	\$39,591,063
+/- Prior Year	\$3,577,921	\$1,731,942	\$594,735	\$594,735	\$198,245	(\$107,945)	(\$41,641)	(\$77)	\$3,544	\$261	(\$121)	\$6,551,600
%+/- Prior Year	16.6%	18.3%	16.5%	16.5%	16.5%	-97.4%	-797.0%	-84.4%	2768.1%	3502.7%	-97.5%	16.5%
Year-to-Date:												
Actual	\$74,907,460	\$33,292,204	\$12,484,577	\$12,484,577	\$4,161,526	-	-	-	-	-	-	\$137,330,343
Reallocations	\$2,405	(\$41,871)	(\$475)	(\$475)	(\$158)	\$61,622	(\$26,188)	\$695	\$4,084	\$357	\$3	-
Adjusted Actual	\$74,909,865	\$33,250,334	\$12,484,102	\$12,484,102	\$4,161,367	\$61,622	(\$26,188)	\$695	\$4,084	\$357	\$3	\$137,330,343
Projection	\$67,242,071	\$29,885,365	\$11,207,012	\$11,207,012	\$3,735,671	-	-	-	-	-	-	\$123,277,131
+/- Projection	\$7,667,794	\$3,364,969	\$1,277,090	\$1,277,090	\$425,696	\$61,622	(\$26,188)	\$695	\$4,084	\$357	\$3	\$14,053,212
%+/- Projection	11.4%	11.3%	11.4%	11.4%	11.4%	-	-	-	-	-	-	11.4%
Prior Year Actual	\$64,040,068	\$27,679,333	\$10,674,298	\$10,674,298	\$3,558,099	\$762,744	\$20,961	\$212	\$1,157	\$22	\$294	\$117,411,486
+/- Prior Year	\$10,869,798	\$5,571,001	\$1,809,804	\$1,809,804	\$603,268	(\$701,122)	(\$47,149)	\$483	\$2,928	\$335	(\$291)	\$19,918,858
%+/- Prior Year	17.0%	20.1%	17.0%	17.0%	17.0%	-91.9%	-224.9%	228.2%	253.1%	1501.5%	-98.9%	17.0%
		(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
September 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 & Schools</u>	<u>Police/Fire Equipment</u>	<u>MAPS</u>	<u>Total Use Tax</u>
Current Month:									
Actual	\$6,033,614	\$1,930,757	-	-	-	-	-	-	\$7,964,371
Reallocations	\$2,062	(\$7,162)	\$39,118	(\$34,030)	\$9	\$3	-	-	-
Adjusted Actual	\$6,035,676	\$1,923,595	\$39,118	(\$34,030)	\$9	\$3	-	-	\$7,964,371
Projection	\$6,517,324	\$2,085,544	-	-	-	-	-	-	\$8,602,868
+/- Projection	(\$481,648)	(\$161,949)	\$39,118	(\$34,030)	\$9	\$3	-	-	(\$638,497)
%+/- Projection	-7.4%	-7.8%	-	-	-	-	-	-	-7.4%
Prior Year Actual	\$5,924,840	\$1,891,649	\$4,018	\$269	-	-	-	-	\$7,820,776
+/- Prior Year	\$110,836	\$31,946	\$35,100	(\$34,298)	\$9	\$3	-	-	\$143,595
%+/- Prior Year	1.9%	1.7%	873.5%	12760.3%	-	-	-	-	1.8%
Year-to-Date:									
Actual	\$19,266,225	\$6,165,192	-	-	-	-	-	-	\$25,431,417
Reallocations	\$67,876	\$995,029	\$57,046	(\$975,235)	(\$144,722)	\$6	-	-	-
Adjusted Actual	\$19,334,101	\$7,160,221	\$57,046	(\$975,235)	(\$144,722)	\$6	-	-	\$25,431,417
Projection	\$18,990,108	\$6,076,835	-	-	-	-	-	-	\$25,066,943
+/- Projection	\$343,993	\$1,083,387	\$57,046	(\$975,235)	(\$144,722)	\$6	-	-	\$364,474
%+/- Projection	1.8%	17.8%	-	-	-	-	-	-	1.5%
Prior Year Actual	\$17,263,734	\$5,504,617	\$37,047	(\$18,809)	-	\$0	-	-	\$22,786,589
+/- Prior Year	\$2,070,368	\$1,655,604	\$19,999	(\$956,426)	(\$144,722)	\$6	-	-	\$2,644,827
%+/- Prior Year	12.0%	30.1%	54.0%	5085.0%	-	56200.0%	-	-	11.6%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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