



# City Manager Report

## The City of OKLAHOMA CITY

**NO:** 1758

**DATE:** OCTOBER 26, 2021

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

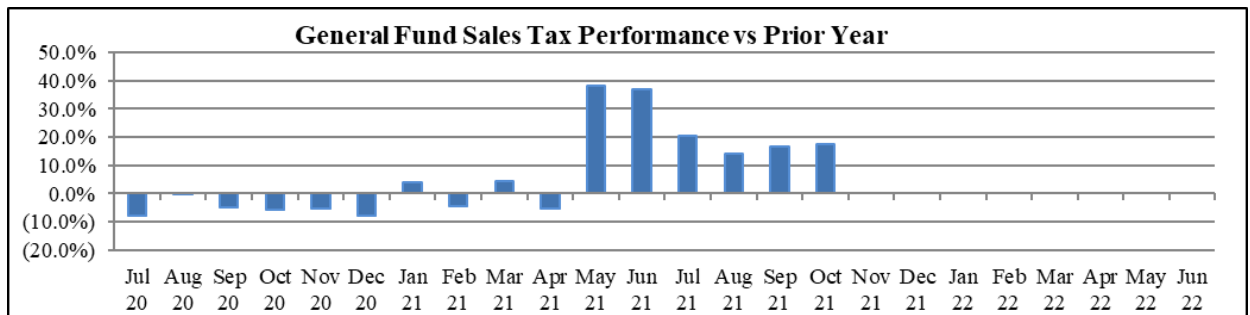
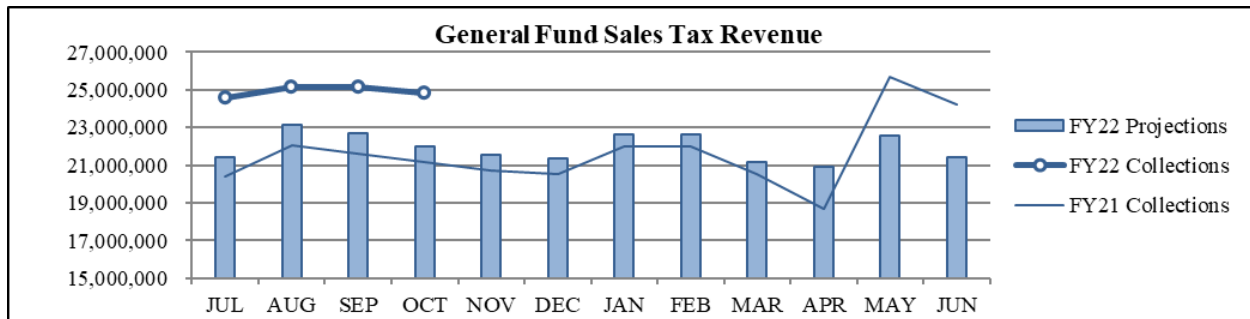
**SUBJECT:** OCTOBER 2021 SALES AND USE TAX COLLECTIONS

The October remittance is made up primarily of actual collections for the last half of August and estimated collections for the first half of September along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$10,758,374 or 9.4% above projections for the year.

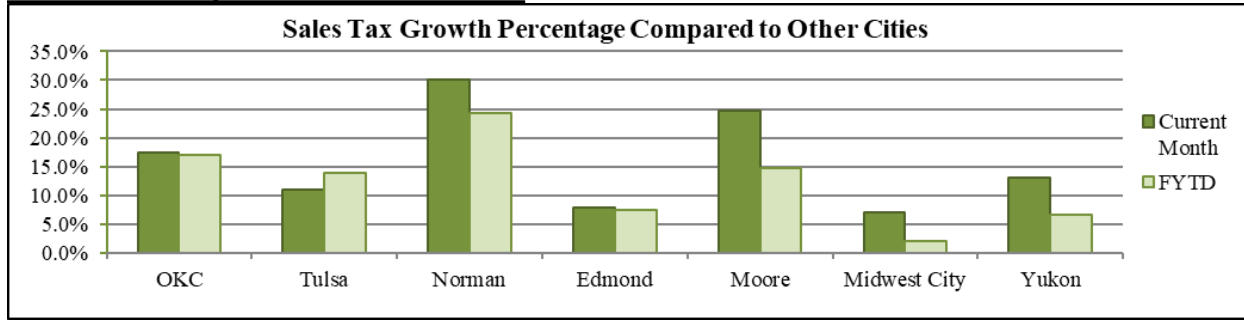
### General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>			
Oct. FY22	Projection	\$ Diff	% Change
24,823,001	22,002,615	2,820,386	12.8%
YTD FY22	YTD Proj	\$ Diff	% Change
99,732,866	89,244,686	10,488,180	11.8%

SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Oct. FY22	Oct. FY21	\$ Diff	% Change
24,823,001	21,156,361	3,666,640	17.3%
YTD FY22	YTD FY21	\$ Diff	% Change
99,732,866	85,196,428	14,536,438	17.1%



## Sales Tax Comparison to Other Cities

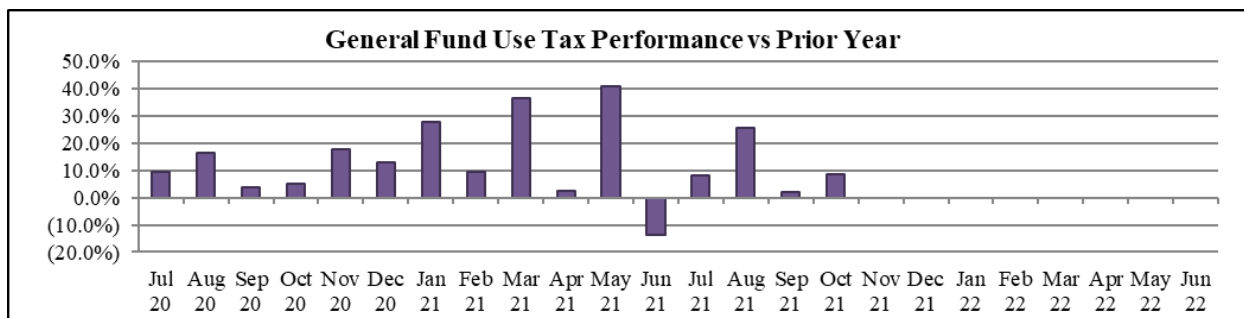
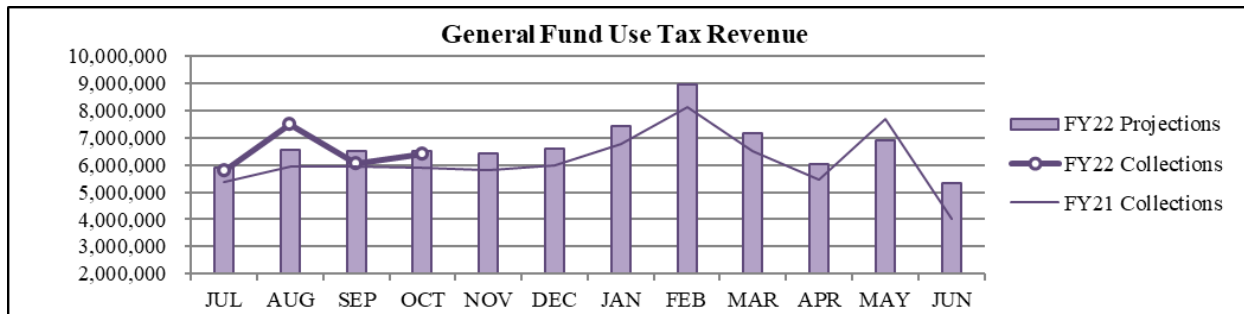


## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Oct. FY22	Projection	\$ Diff	% Change	Oct. FY22	Oct. FY21	\$ Diff	% Change
6,420,488	6,494,288	(73,800)	-1.1%	6,420,488	5,903,898	516,591	8.7%

YTD FY22	YTD Proj	\$ Diff	% Change	YTD FY22	YTD FY21	\$ Diff	% Change
25,754,590	25,484,396	270,194	1.1%	25,754,590	23,167,631	2,586,958	11.2%



## NAICS Categories Performance

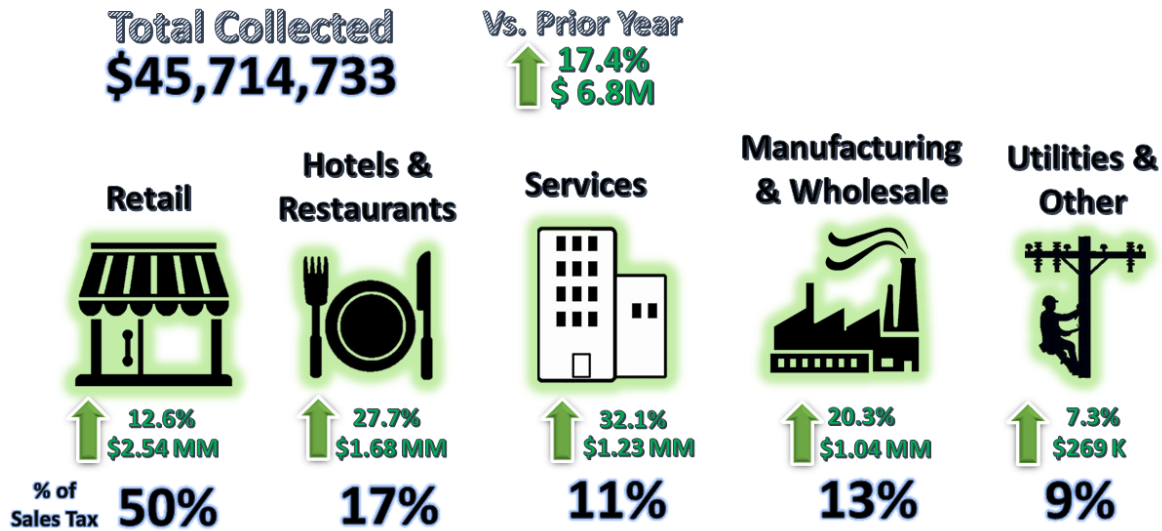
The North American Industry Classification System (NAICS) is the U.S. standard for categorizing and describing types of businesses when analyzing economic information. The City groups all NAICS codes into several general categories when analyzing sales and use tax trends within the local economy. The 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 category changes for October were in Retail (up \$2.54 million), Hotels and Restaurants (up \$1.68 million), and Services (up \$1.23 million).

## SALES TAX PERFORMANCE



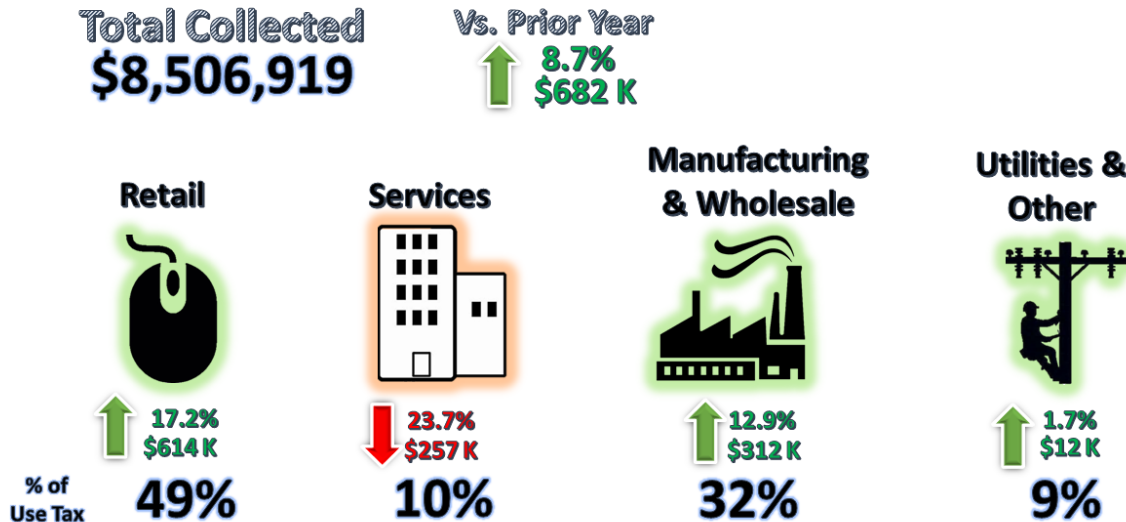
NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Oct. FY22	Oct. FY21	\$ Diff	% Change
Retail	22,746,193	20,204,299	2,541,894	12.6%
Hotels & Restaurants	7,722,058	6,046,261	1,675,797	27.7%
Services	5,079,730	3,846,544	1,233,187	32.1%
Wholesale & Mfg.	6,192,155	5,147,269	1,044,886	20.3%
Utilities & Other	3,974,597	3,705,497	269,101	7.3%
<b>Total</b>	<b>45,714,733</b>	<b>38,949,869</b>	<b>6,764,864</b>	<b>17.4%</b>

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 October were in Retail (up \$614 thousand) and Manufacturing and Wholesale (up \$312 thousand).

# USE TAX PERFORMANCE



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Oct. FY22	Oct. FY21	\$ Diff	% Change
Retail	4,195,197	3,580,951	614,246	17.2%
Wholesale & Mfg.	2,726,366	2,413,978	312,388	12.9%
Services	826,879	1,083,810	(256,931)	-23.7%
Utilities & Other	758,477	746,033	12,443	1.7%
<b>Total</b>	<b>8,506,919</b>	<b>7,824,773</b>	<b>682,146</b>	<b>8.7%</b>

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**  
*October 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	\$24,824,545	\$11,033,131	\$4,137,424	\$4,137,424	\$1,379,141	-	-	-	-	-	-	\$45,511,666
Reallocations	(\$1,545)	(\$32,798)	\$310	\$310	\$103	\$20,001	\$13,785	(\$291)	\$124	-	-	-
Adjusted Actual	\$24,823,001	\$11,000,333	\$4,137,734	\$4,137,734	\$1,379,245	\$20,001	\$13,785	(\$291)	\$124	-	-	\$45,511,666
Projection	\$22,002,615	\$9,778,940	\$3,667,102	\$3,667,102	\$1,222,367	-	-	-	-	-	-	\$40,338,126
+/- Projection	\$2,820,386	\$1,221,393	\$470,632	\$470,632	\$156,878	\$20,001	\$13,785	(\$291)	\$124	-	-	\$5,173,540
%+/- Projection	12.8%	12.5%	12.8%	12.8%	12.8%	-	-	-	-	-	-	12.8%
Prior Year Actual	\$21,156,361	\$9,323,204	\$3,526,402	\$3,526,402	\$1,175,467	\$72,324	\$7,418	\$35	\$97	\$7	\$206	\$38,787,924
+/- Prior Year	\$3,666,640	\$1,677,129	\$611,332	\$611,332	\$203,777	(\$52,324)	\$6,367	(\$327)	\$27	(\$7)	(\$206)	\$6,723,742
%+/- Prior Year	17.3%	18.0%	17.3%	17.3%	17.3%	-72.3%	85.8%	-922.0%	28.4%	-100.0%	-100.0%	17.3%
<b>Year-to-Date:</b>												
Actual	\$99,732,005	\$44,325,336	\$16,622,001	\$16,622,001	\$5,540,667	-	-	-	-	-	-	\$182,842,009
Reallocations	\$861	(\$74,669)	(\$165)	(\$165)	(\$55)	\$81,623	(\$12,403)	\$403	\$4,208	\$357	\$3	-
Adjusted Actual	\$99,732,866	\$44,250,667	\$16,621,836	\$16,621,836	\$5,540,612	\$81,623	(\$12,403)	\$403	\$4,208	\$357	\$3	\$182,842,009
Projection	\$89,244,686	\$39,664,305	\$14,874,114	\$14,874,114	\$4,958,038	-	-	-	-	-	-	\$163,615,257
+/- Projection	\$10,488,180	\$4,586,362	\$1,747,722	\$1,747,722	\$582,574	\$81,623	(\$12,403)	\$403	\$4,208	\$357	\$3	\$19,226,752
%+/- Projection	11.8%	11.6%	11.8%	11.8%	11.8%	-	-	-	-	-	-	11.8%
Prior Year Actual	\$85,196,428	\$37,002,537	\$14,200,700	\$14,200,700	\$4,733,567	\$835,068	\$28,379	\$247	\$1,253	\$30	\$500	\$156,199,409
+/- Prior Year	\$14,536,438	\$7,248,130	\$2,421,136	\$2,421,136	\$807,045	(\$753,445)	(\$40,782)	\$156	\$2,955	\$328	(\$497)	\$26,642,600
%+/- Prior Year	17.1%	19.6%	17.0%	17.0%	17.0%	-90.2%	-143.7%	63.3%	235.8%	1101.1%	-99.4%	17.1%
		(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**  
*October 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	\$6,415,709	\$2,053,027	-	-	-	-	-	-	\$8,468,735
Reallocations	\$4,780	\$71,929	\$2,156	(\$10,173)	(\$68,692)	-	-	-	-
Adjusted Actual	\$6,420,488	\$2,124,956	\$2,156	(\$10,173)	(\$68,692)	-	-	-	\$8,468,735
Projection	\$6,494,288	\$2,078,172	-	-	-	-	-	-	\$8,572,460
+/- Projection	(\$73,800)	\$46,784	\$2,156	(\$10,173)	(\$68,692)	-	-	-	(\$103,725)
%+/- Projection	-1.1%	2.3%	-	-	-	-	-	-	-1.2%
Prior Year Actual	\$5,903,898	\$1,873,917	\$22,776	(\$8,123)	-	\$19	-	-	\$7,792,486
+/- Prior Year	\$516,591	\$251,039	(\$20,619)	(\$2,049)	(\$68,692)	(\$19)	-	-	\$676,249
%+/- Prior Year	8.7%	13.4%	-90.5%	-25.2%	-	-100.0%	-	-	8.7%
<b>Year-to-Date:</b>									
Actual	\$25,681,934	\$8,218,219	-	-	-	-	-	-	\$33,900,152
Reallocations	\$72,656	\$1,066,958	\$59,202	(\$985,407)	(\$213,415)	\$6	-	-	-
Adjusted Actual	\$25,754,590	\$9,285,177	\$59,202	(\$985,407)	(\$213,415)	\$6	-	-	\$33,900,152
Projection	\$25,484,396	\$8,155,007	-	-	-	-	-	-	\$33,639,403
+/- Projection	\$270,194	\$1,130,170	\$59,202	(\$985,407)	(\$213,415)	\$6	-	-	\$260,750
%+/- Projection	1.1%	13.9%	-	-	-	-	-	-	0.8%
Prior Year Actual	\$23,167,631	\$7,378,534	\$59,823	(\$26,932)	-	\$19	-	-	\$30,579,076
+/- Prior Year	\$2,586,958	\$1,906,642	(\$621)	(\$958,475)	(\$213,415)	(\$13)	-	-	\$3,321,077
%+/- Prior Year	11.2%	25.8%	-1.0%	3558.9%	-	-70.1%	-	-	10.9%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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