



# City Manager Report

## The City of OKLAHOMA CITY

**NO: 1822**

**DATE: APRIL 26, 2022**

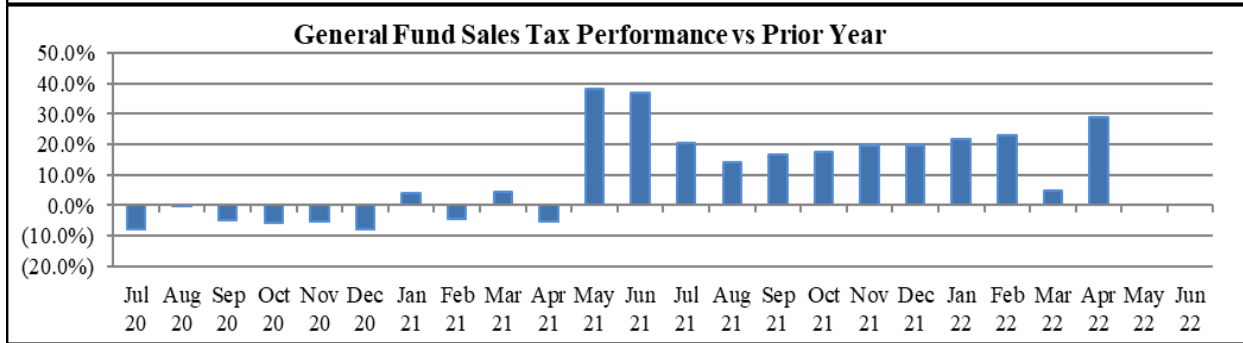
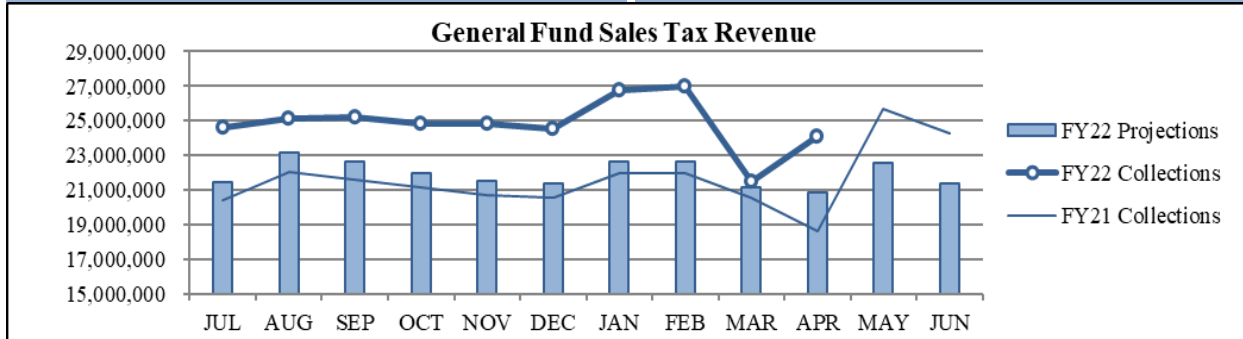
**TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**SUBJECT: APRIL 2022 SALES AND USE TAX COLLECTIONS**

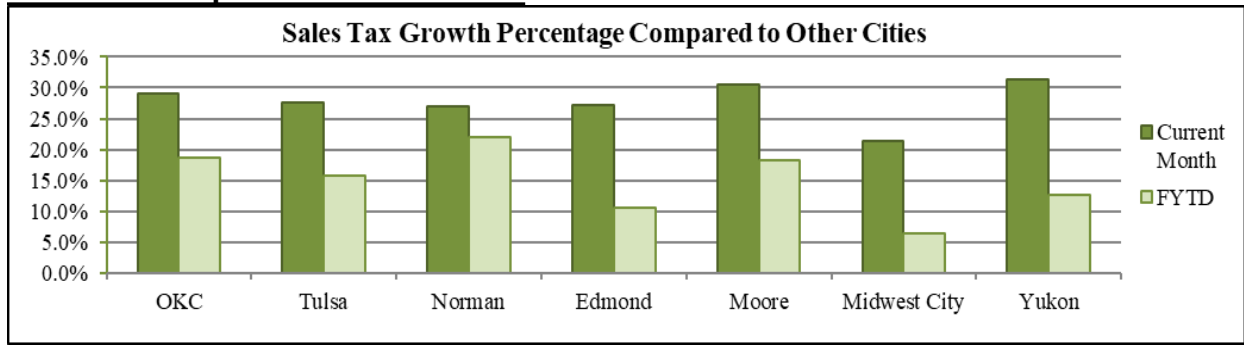
The April remittance is made up primarily of actual collections for the last half of February and estimated collections for the first half of March along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$32,278,221 or 11.2% above projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Apr. FY22	Projection	\$ Diff	% Change	Apr. FY22	Apr. FY21	\$ Diff	% Change
24,087,206	20,897,153	3,190,053	15.3%	24,087,206	18,658,172	5,429,034	29.1%
YTD FY22	YTD Proj	\$ Diff	% Change	YTD FY22	YTD FY21	\$ Diff	% Change
248,504,647	219,477,283	29,027,364	13.2%	248,504,647	209,605,080	38,899,567	18.6%



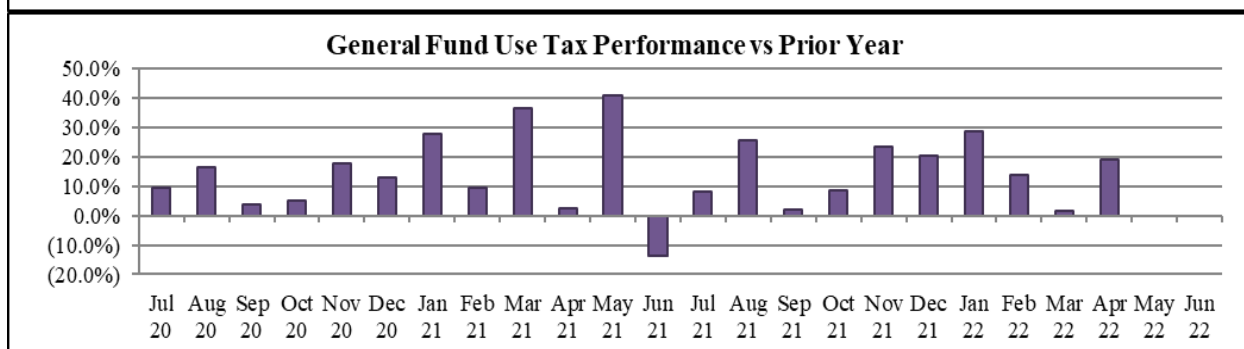
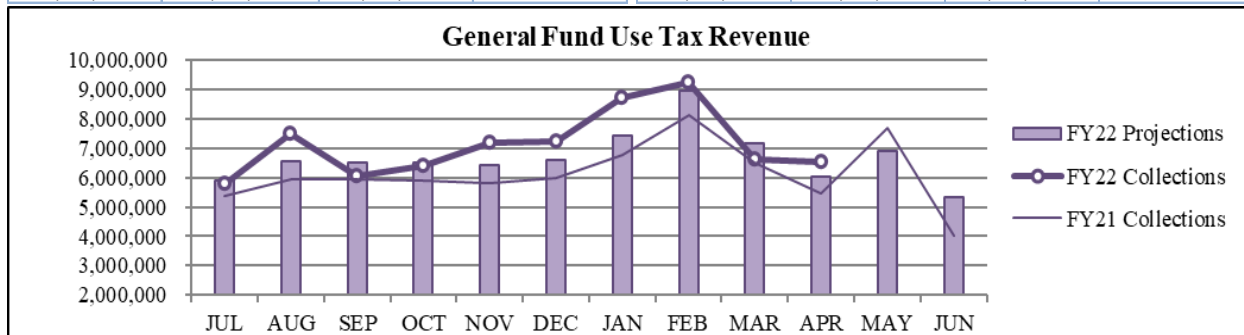
## Sales Tax Comparison to Other Cities



Edmond sale tax rate increased by .25% beginning January 1, 2022.

## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Apr. FY22	Projection	\$ Diff	% Change	Apr. FY22	Apr. FY21	\$ Diff	% Change
6,518,247	6,019,251	498,996	8.3%	6,518,247	5,472,046	1,046,201	19.1%
YTD FY22	YTD Proj	\$ Diff	% Change	YTD FY22	YTD FY21	\$ Diff	% Change
71,298,147	68,047,291	3,250,856	4.8%	71,298,147	61,861,174	9,436,974	15.3%



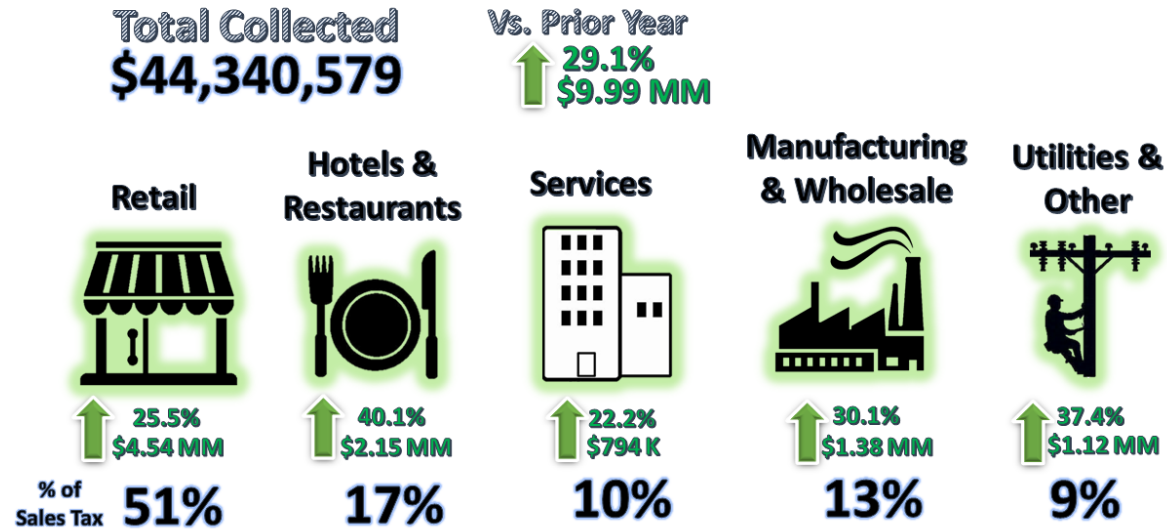
## NAICS Categories Performance

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 51%. The largest year-over-year category changes for April were in Retail (up \$4.54 million), Hotels and Restaurants (up \$2.15 million), and Wholesale and Manufacturing (up \$1.38 million).

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Apr. FY22	Apr. FY21	\$ Diff	% Change
Retail	22,378,898	17,834,649	4,544,249	25.5%
Hotels & Restaurants	7,530,332	5,376,426	2,153,906	40.1%
Wholesale & Mfg.	5,955,204	4,578,451	1,376,753	30.1%
Utilities & Other	4,111,754	2,992,699	1,119,056	37.4%
Services	4,364,391	3,570,199	794,192	22.2%
<b>Total</b>	<b>44,340,579</b>	<b>34,352,423</b>	<b>9,988,156</b>	<b>29.1%</b>

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

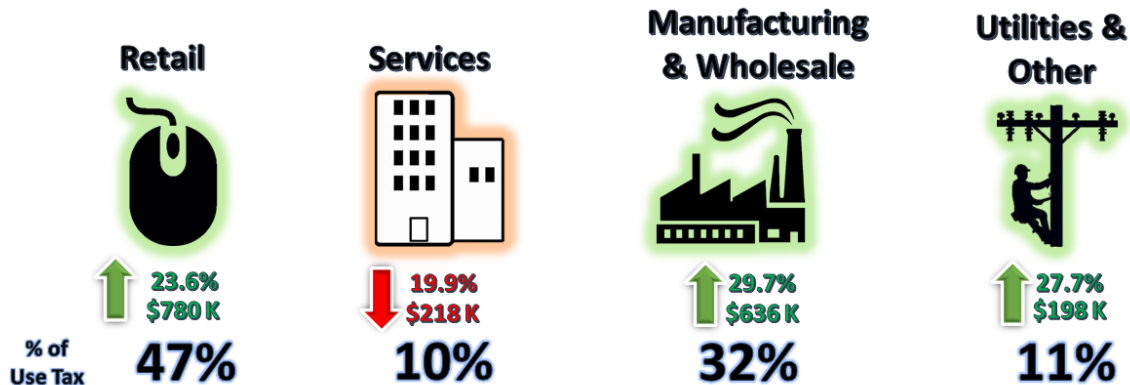
## Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for April were in Retail (up \$780 thousand) and Wholesale and Manufacturing (up \$636 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$8,649,892**

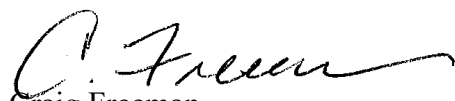
**Vs. Prior Year**  
**↑ 19.2%**  
**↑ \$1.4 MM**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Apr. FY22	Apr. FY21	\$ Diff	% Change
Retail	4,091,552	3,311,589	779,962	23.6%
Wholesale & Mfg.	2,771,881	2,136,337	635,544	29.7%
Services	874,342	1,092,004	(217,661)	-19.9%
Utilities & Other	912,117	714,482	197,635	27.7%
<b>Total</b>	<b>8,649,892</b>	<b>7,254,413</b>	<b>1,395,480</b>	<b>19.2%</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**  
*April 2022*

	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	\$24,087,236	\$10,700,462	\$4,012,673	\$4,012,673	\$1,337,558	-	-	-	-	-	-	\$44,150,601
Reallocations	(\$30)	(\$19,933)	\$333	\$333	\$111	\$11,076	\$8,110	-	-	-	-	-
Adjusted Actual	\$24,087,206	\$10,680,528	\$4,013,006	\$4,013,006	\$1,337,669	\$11,076	\$8,110	-	-	-	-	\$44,150,601
Projection	\$20,897,153	\$9,287,624	\$3,482,859	\$3,482,859	\$1,160,953	-	-	-	-	-	-	\$38,311,447
+/- Projection	\$3,190,053	\$1,392,905	\$530,147	\$530,147	\$176,716	\$11,076	\$8,110	-	-	-	-	\$5,839,154
%+/- Projection	15.3%	15.0%	15.2%	15.2%	15.2%	-	-	-	-	-	-	15.2%
Prior Year Actual	\$18,658,172	\$8,220,303	\$3,108,285	\$3,108,285	\$1,036,095	\$102,296	(\$34,231)	(\$248)	\$297	\$77	-	\$34,199,332
+/- Prior Year	\$5,429,034	\$2,460,225	\$904,721	\$904,721	\$301,574	(\$91,220)	\$42,341	\$248	(\$297)	(\$77)	-	\$9,951,269
%+/- Prior Year	29.1%	29.9%	29.1%	29.1%	29.1%	-89.2%	-123.7%	-100.0%	-100.0%	-100.0%	-	29.1%
<b>Year-to-Date:</b>												
Actual	\$248,614,985	\$110,490,572	\$41,433,965	\$41,433,965	\$13,811,322	-	-	-	-	-	-	\$455,784,808
Reallocations	(\$110,338)	(\$520,560)	(\$1,648)	(\$1,648)	(\$549)	\$232,973	\$396,797	\$403	\$4,208	\$357	\$3	-
Adjusted Actual	\$248,504,647	\$109,970,012	\$41,432,317	\$41,432,317	\$13,810,772	\$232,973	\$396,797	\$403	\$4,208	\$357	\$3	\$455,784,808
Projection	\$219,477,283	\$97,545,459	\$36,579,546	\$36,579,547	\$12,193,182	-	-	-	-	-	-	\$402,375,017
+/- Projection	\$29,027,364	\$12,424,553	\$4,852,771	\$4,852,770	\$1,617,590	\$232,973	\$396,797	\$403	\$4,208	\$357	\$3	\$53,409,791
%+/- Projection	13.2%	12.7%	13.3%	13.3%	13.3%	-	-	-	-	-	-	13.3%
Prior Year Actual	\$209,605,080	\$92,131,234	\$34,931,037	\$34,931,037	\$11,643,679	\$1,093,792	(\$81,600)	\$90	\$2,188	\$1,171	\$628	\$384,258,337
+/- Prior Year	\$38,899,567	\$17,838,778	\$6,501,280	\$6,501,280	\$2,167,093	(\$860,818)	\$478,397	\$313	\$2,020	(\$814)	(\$625)	\$71,526,472
%+/- Prior Year	18.6%	19.4%	18.6%	18.6%	18.6%	-78.7%	-586.3%	347.9%	92.3%	-69.5%	-99.5%	18.6%
		(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

*April 2022*

	<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	\$6,523,472	\$2,087,511	-	-	-	-	-	-	\$8,610,983
Reallocations	(\$5,225)	\$14,616	(\$9,397)	\$5	-	-	-	-	-
Adjusted Actual	\$6,518,247	\$2,102,128	(\$9,397)	\$5	-	-	-	-	\$8,610,983
Projection	\$6,019,251	\$1,926,160	-	-	-	-	-	-	\$7,945,411
+/- Projection	\$498,996	\$175,967	(\$9,397)	\$5	-	-	-	-	\$665,572
%+/- Projection	8.3%	9.1%	-	-	-	-	-	-	8.4%
Prior Year Actual	\$5,472,046	\$1,750,420	\$8,228	(\$4,678)	(\$3,576)	\$1	-	-	\$7,222,441
+/- Prior Year	\$1,046,201	\$351,708	(\$17,624)	\$4,683	\$3,576	(\$1)	-	-	\$1,388,542
%+/- Prior Year	19.1%	20.1%	-214.2%	100.1%	-100.0%	-100.0%	-	-	19.2%
<b>Year-to-Date:</b>									
Actual	\$71,249,455	\$22,799,826	-	-	-	-	-	-	\$94,049,280
Reallocations	\$48,693	\$1,197,034	\$12,887	(\$1,045,205)	(\$213,415)	\$6	-	-	-
Adjusted Actual	\$71,298,147	\$23,996,859	\$12,887	(\$1,045,205)	(\$213,415)	\$6	-	-	\$94,049,280
Projection	\$68,047,291	\$21,775,133	-	-	-	-	-	-	\$89,822,424
+/- Projection	\$3,250,856	\$2,221,726	\$12,887	(\$1,045,205)	(\$213,415)	\$6	-	-	\$4,226,856
%+/- Projection	4.8%	10.2%	-	-	-	-	-	-	4.7%
Prior Year Actual	\$61,861,174	\$19,774,104	\$131,843	(\$118,111)	(\$3,576)	\$1,639	\$1	\$0	\$81,647,075
+/- Prior Year	\$9,436,974	\$4,222,755	(\$118,956)	(\$927,093)	(\$209,839)	(\$1,634)	(\$1)	(\$0)	\$12,402,205
%+/- Prior Year	15.3%	21.4%	-90.2%	784.9%	5868.1%	-99.7%	-100.0%	-100.0%	15.2%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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