



City Manager Report

The City of OKLAHOMA CITY

NO: 1878

DATE: SEPTEMBER 27, 2022

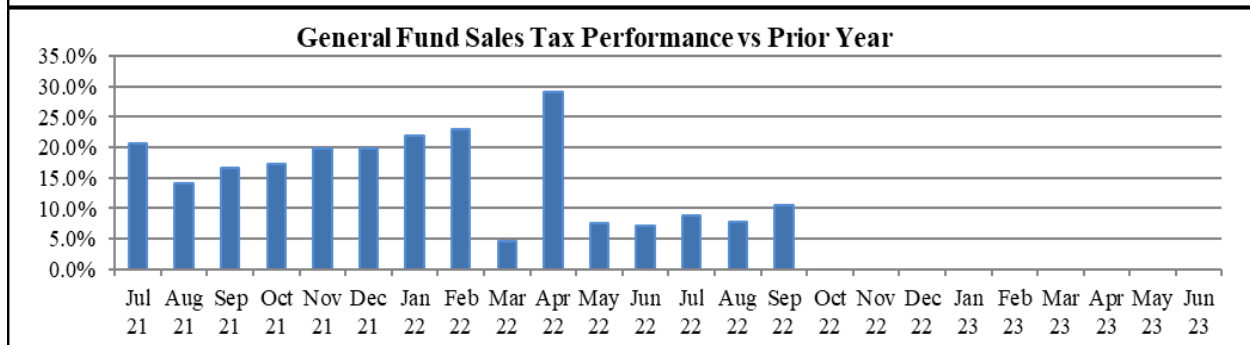
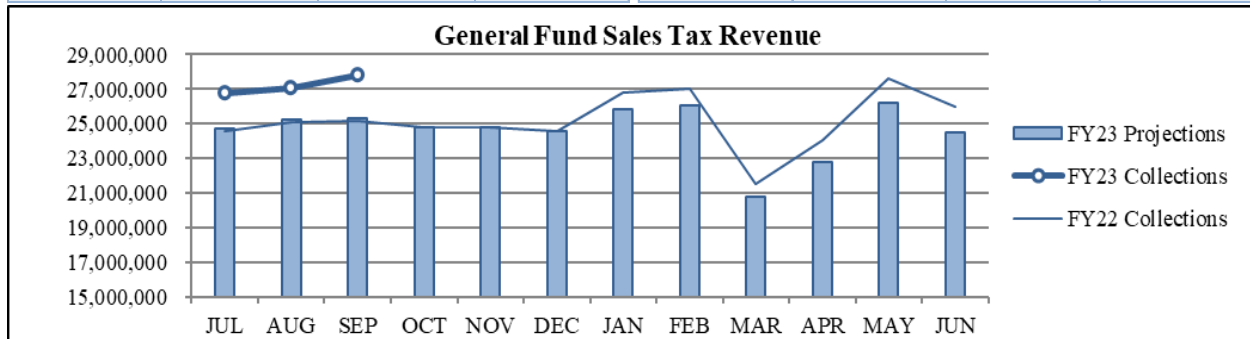
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: SEPTEMBER 2022 SALES AND USE TAX COLLECTIONS

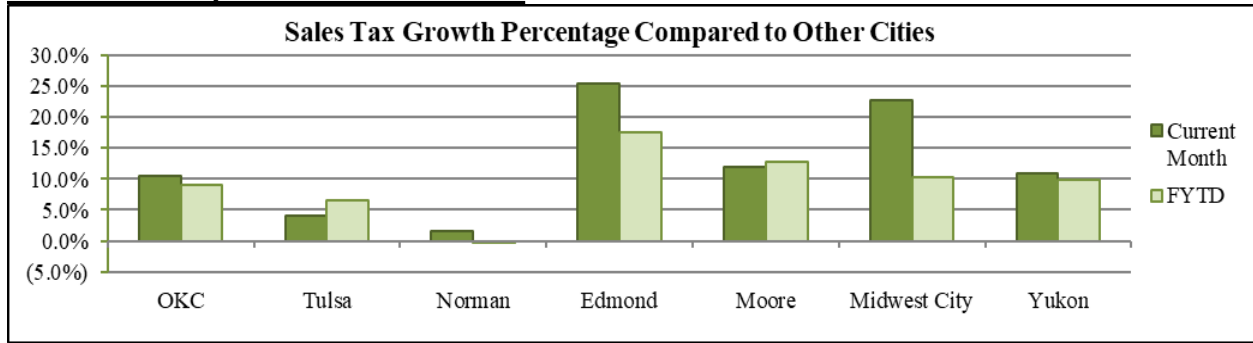
The September remittance is made up primarily of actual collections for the last half of July and estimated collections for the first half of August along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$8,224,969 or 8.6% above projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Sept. FY23	Projection	\$ Diff	% Change	Sept. FY23	Sept. FY22	\$ Diff	% Change
27,801,546	25,298,289	2,503,257	9.9%	27,801,546	25,172,427	2,629,119	10.4%
YTD FY23	YTD Proj	\$ Diff	% Change	YTD FY23	YTD FY22	\$ Diff	% Change
81,651,439	75,284,415	6,367,024	8.5%	81,651,439	74,909,865	6,741,574	9.0%



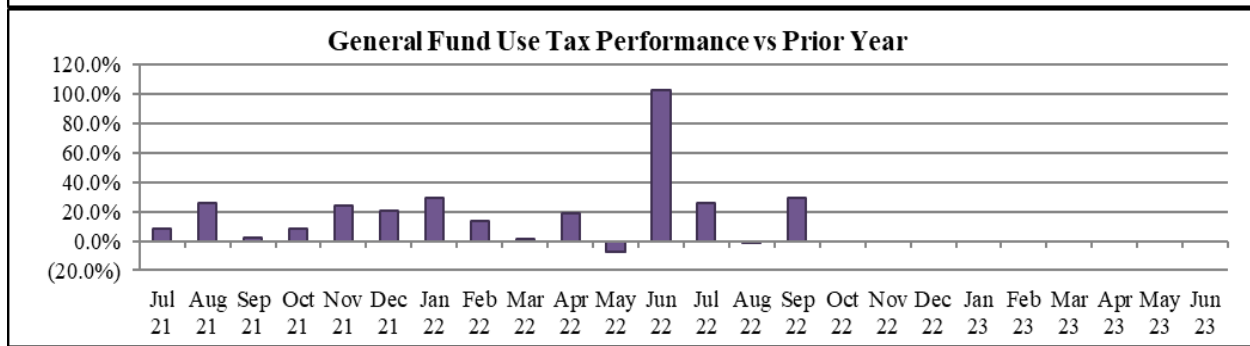
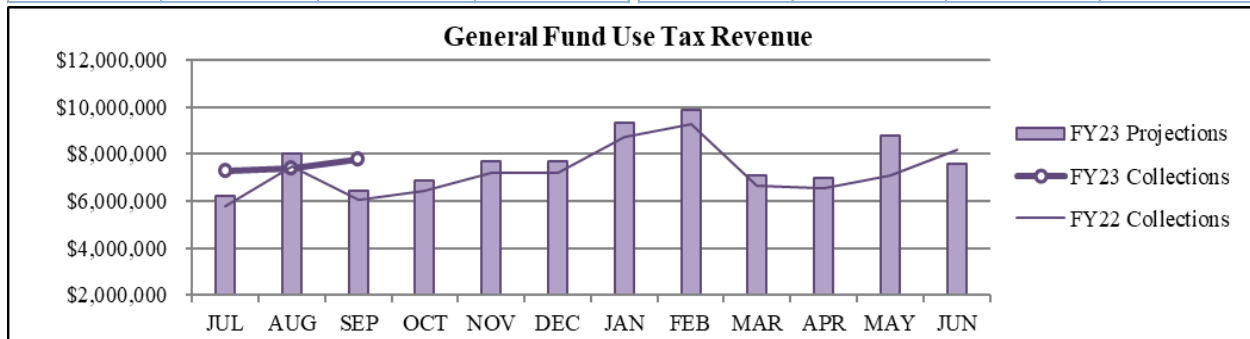
Sales Tax Comparison to Other Cities



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)			
Sept. FY23	Projection	\$ Diff	% Change	Sept. FY23	Sept. FY22	\$ Diff	% Change
7,780,513	6,443,687	1,336,826	20.7%	7,780,513	6,035,676	1,744,838	28.9%
YTD FY23	YTD Proj	\$ Diff	% Change	YTD FY23	YTD FY22	\$ Diff	% Change
22,499,031	20,641,086	1,857,945	9.0%	22,499,031	19,334,101	3,164,930	16.4%



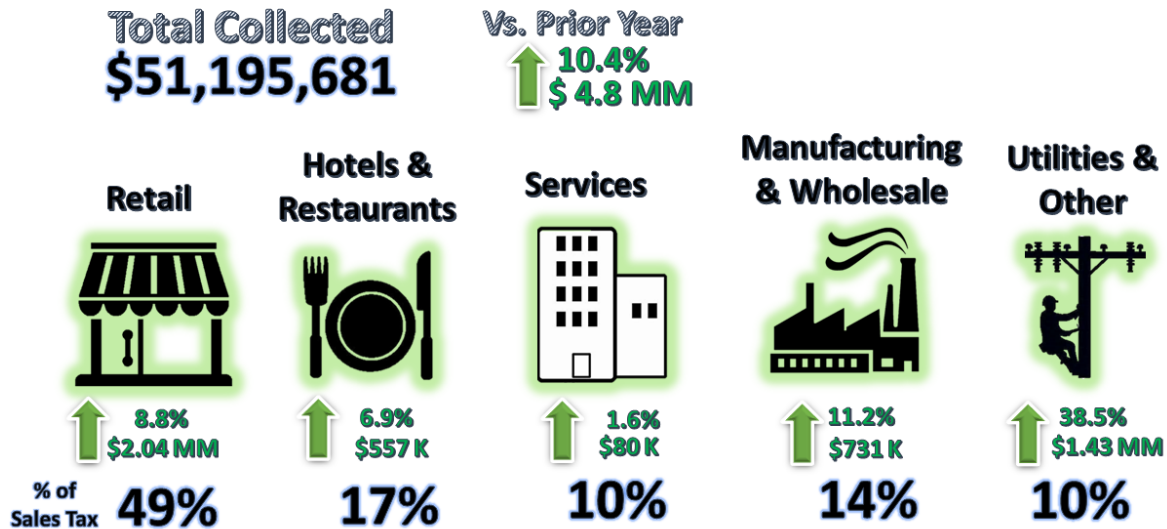
NAICS Categories Performance

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 49%. The largest year-over-year category changes for September were in Retail (up \$2.04 million), Utilities and Other (up \$1.43 million), and Wholesale and Manufacturing (up \$731 thousand).

SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Sept. FY23	Sept. FY22	\$ Diff	% Change
Retail	25,151,702	23,106,896	2,044,806	8.8%
Utilities & Other	5,142,888	3,714,595	1,428,294	38.5%
Wholesale & Mfg.	7,238,809	6,508,250	730,559	11.2%
Hotels & Restaurants	8,619,609	8,062,299	557,310	6.9%
Services	5,042,672	4,962,509	80,163	1.6%
Total	51,195,681	46,354,549	4,841,132	10.4%

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

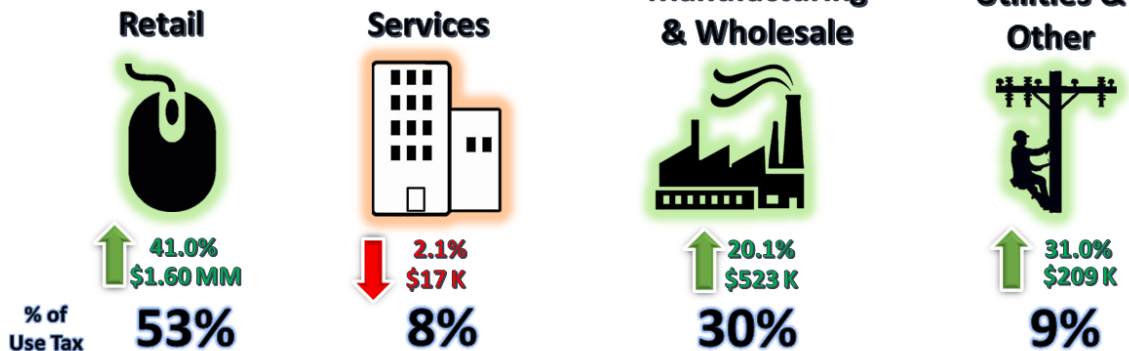
Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for September were in Retail (up \$1.60 million) and Wholesale and Manufacturing (up \$523 thousand).

USE TAX PERFORMANCE

Total Collected
\$10,314,825

Vs. Prior Year
↑ 28.9%
↑ \$2.3 MM



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Sept. FY23	Sept. FY22	\$ Diff	% Change
Retail	5,498,938	3,899,029	1,599,909	41.0%
Wholesale & Mfg.	3,124,832	2,601,749	523,083	20.1%
Utilities & Other	883,257	674,404	208,853	31.0%
Services	807,799	825,076	(17,277)	-2.1%
Total	10,314,825	8,000,258	2,314,567	28.9%

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 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
Current Month:												
Actual	\$27,801,510	\$12,356,227	\$4,633,585	\$4,633,585	\$1,544,528	-	-	-	-	-	-	\$50,969,436
Reallocations	\$36	(\$12,509)	\$45	\$45	\$15	\$11,430	\$938	\$14	\$3,672	\$268	\$3	3,957
Adjusted Actual	\$27,801,546	\$12,343,718	\$4,633,630	\$4,633,630	\$1,544,543	\$11,430	\$938	\$14	\$3,672	\$268	\$3	\$50,973,393
Projection	\$25,298,289	\$11,243,684	\$4,216,382	\$4,216,382	\$1,405,461	-	-	-	-	-	-	\$46,380,198
+/- Projection	\$2,503,257	\$1,100,034	\$417,248	\$417,248	\$139,082	\$11,430	\$938	\$14	\$3,672	\$268	\$3	\$4,593,195
%+/- Projection	9.9%	9.8%	9.9%	9.9%	9.9%	-	-	-	-	-	-	9.9%
Prior Year Actual	\$25,172,427	\$11,213,655	\$4,194,053	\$4,194,053	\$1,398,018	\$2,916	(\$36,417)	\$14	\$3,672	\$268	-	\$46,142,660
+/- Prior Year	\$2,629,119	\$1,130,063	\$439,577	\$439,577	\$146,526	\$8,514	\$37,354	-	-	-	\$3	\$4,830,733
%+/- Prior Year	10.4%	10.1%	10.5%	10.5%	10.5%	292.0%	-102.6%	-	-	-	-	10.5%
Year-to-Date:												
Actual	\$81,651,099	\$36,289,377	\$13,608,516	\$13,608,516	\$4,536,172	-	-	-	-	-	-	\$149,693,681
Reallocations	\$340	(\$44,769)	\$999	\$999	\$333	\$19,477	\$22,621	-	-	-	\$3	3
Adjusted Actual	\$81,651,439	\$36,244,608	\$13,609,516	\$13,609,516	\$4,536,505	\$19,477	\$22,621	-	-	-	\$3	\$149,693,684
Projection	\$75,284,415	\$33,459,740	\$12,547,403	\$12,547,403	\$4,182,468	-	-	-	-	-	-	\$138,021,429
+/- Projection	\$6,367,024	\$2,784,868	\$1,062,113	\$1,062,113	\$354,037	\$19,477	\$22,621	-	-	-	\$3	\$11,672,255
%+/- Projection	8.5%	8.3%	8.5%	8.5%	8.5%	-	-	-	-	-	-	8.5%
Prior Year 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
+/- Prior Year	\$6,741,574	\$2,994,274	\$1,125,414	\$1,125,414	\$375,138	(\$42,145)	\$48,809	(\$695)	(\$4,084)	(\$357)	-	\$12,363,341
%+/- Prior Year	9.0%	9.0%	9.0%	9.0%	9.0%	-68.4%	-186.4%	-100.0%	-100.0%	-100.0%	-	9.0%
		(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 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 & Schools</u>	<u>Police/Fire Equipment</u>	<u>MAPS</u>	<u>Total Use Tax</u>
Current Month:									
Actual	\$7,779,843	\$2,489,550	-	-	-	-	-	-	\$10,269,393
Reallocations	\$671	\$11,295	(\$946)	(\$11,019)	-	-	-	-	-
Adjusted Actual	\$7,780,513	\$2,500,844	(\$946)	(\$11,019)	-	-	-	-	\$10,269,393
Projection	\$6,443,687	\$2,061,980	-	-	-	-	-	-	\$8,505,667
+/- Projection	\$1,336,826	\$438,864	(\$946)	(\$11,019)	-	-	-	-	\$1,763,726
%+/- Projection	20.7%	21.3%	-	-	-	-	-	-	20.7%
Prior Year Actual	\$6,035,676	\$1,923,595	\$39,118	(\$34,030)	\$9	\$3	-	-	\$7,964,371
+/- Prior Year	\$1,744,838	\$577,249	(\$40,064)	\$23,010	(\$9)	(\$3)	-	-	\$2,305,022
%+/- Prior Year	28.9%	30.0%	-102.4%	67.6%	-100.0%	-100.0%	-	-	28.9%
Year-to-Date:									
Actual	\$22,498,703	\$7,199,585	-	-	-	-	-	-	\$29,698,288
Reallocations	\$328	\$40,669	(\$25,869)	(\$15,127)	-	-	-	-	-
Adjusted Actual	\$22,499,031	\$7,240,254	(\$25,869)	(\$15,127)	-	-	-	-	\$29,698,288
Projection	\$20,641,086	\$6,605,148	-	-	-	-	-	-	\$27,246,234
+/- Projection	\$1,857,945	\$635,106	(\$25,869)	(\$15,127)	-	-	-	-	\$2,452,054
%+/- Projection	9.0%	9.6%	-	-	-	-	-	-	9.0%
Prior Year Actual	\$19,334,101	\$7,160,221	\$57,046	(\$975,235)	(\$144,722)	\$6	-	-	\$25,431,417
+/- Prior Year	\$3,164,930	\$80,033	(\$82,916)	\$960,107	\$144,722	(\$6)	-	-	\$4,266,871
%+/- Prior Year	16.4%	1.1%	-145.3%	-98.4%	-100.0%	-100.0%	-	-	16.8%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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