



# City Manager Report

## The City of OKLAHOMA CITY

**NO: 1971**

**DATE: JUNE 6, 2023**

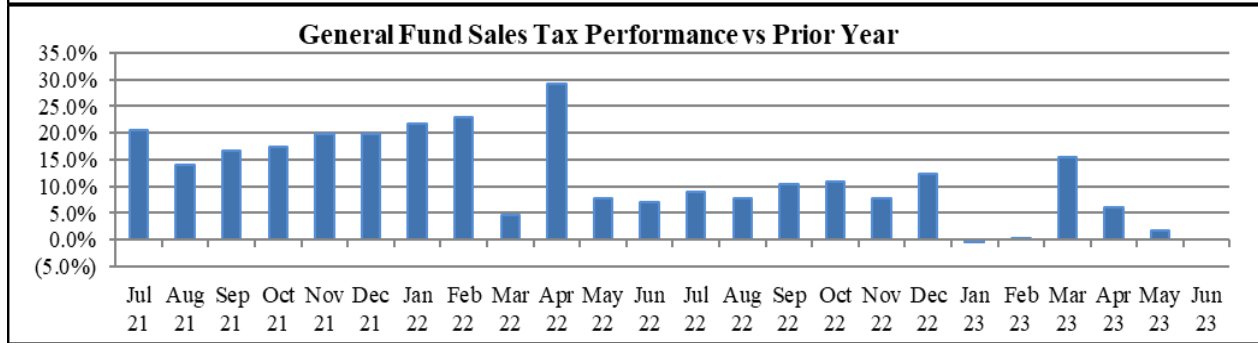
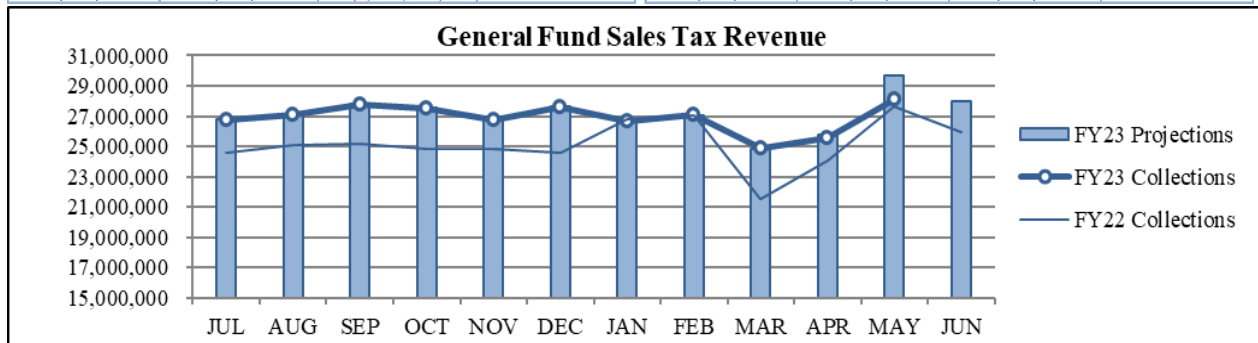
**TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**SUBJECT: MAY 2023 SALES AND USE TAX COLLECTIONS**

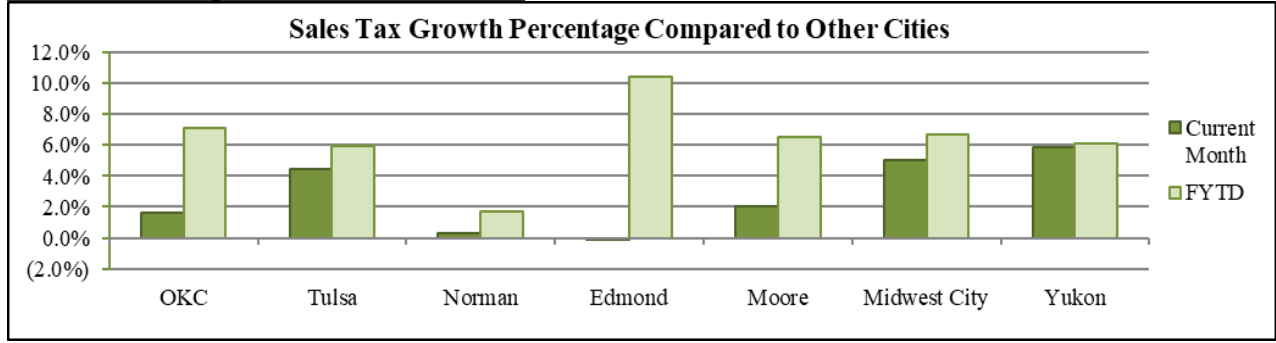
The May remittance is made up primarily of actual collections for the last half of March and estimated collections for the first half of April along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$47,444 or 0.1% below projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
May FY23	Projection	\$ Diff	% Change	May FY23	May FY22	\$ Diff	% Change
28,089,311	29,655,588	(1,566,277)	-5.3%	28,089,311	27,639,365	449,946	1.6%
YTD FY23	YTD Proj	\$ Diff	% Change	YTD FY23	YTD FY22	\$ Diff	% Change
295,760,201	297,521,888	(1,761,687)	-0.6%	295,760,201	276,144,012	19,616,189	7.1%

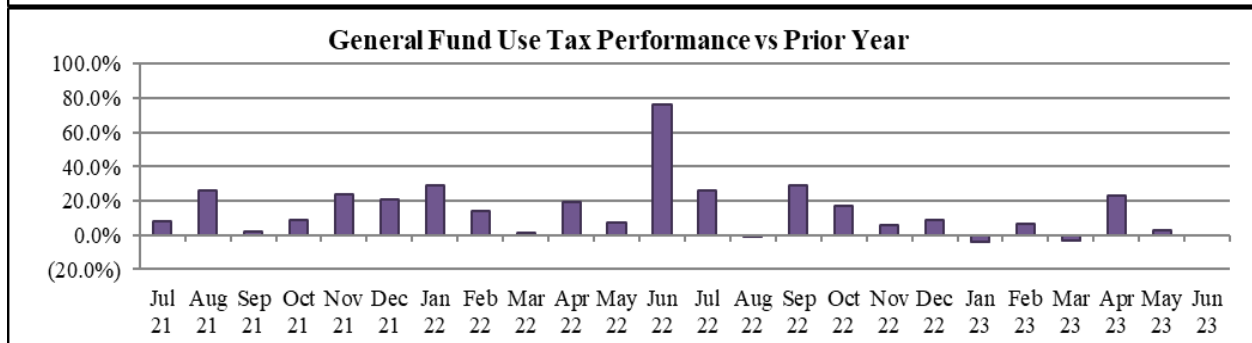
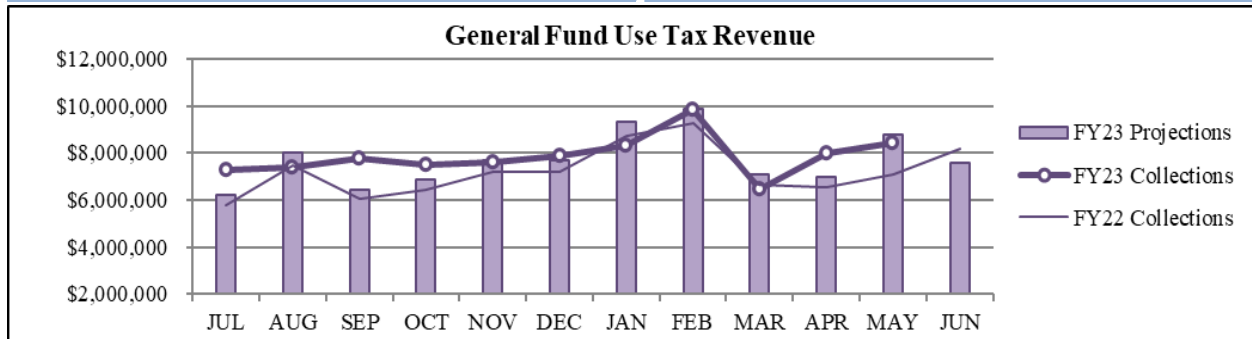


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
May FY23	Projection	\$ Diff	% Change	May FY23	May FY22	\$ Diff	% Change
8,448,139	8,761,874	(313,735)	-3.6%	8,448,139	8,207,075	241,064	2.9%
YTD FY23	YTD Proj	\$ Diff	% Change	YTD FY23	YTD FY22	\$ Diff	% Change
86,594,019	84,879,775	1,714,244	2.0%	86,594,019	79,505,223	7,088,796	8.9%



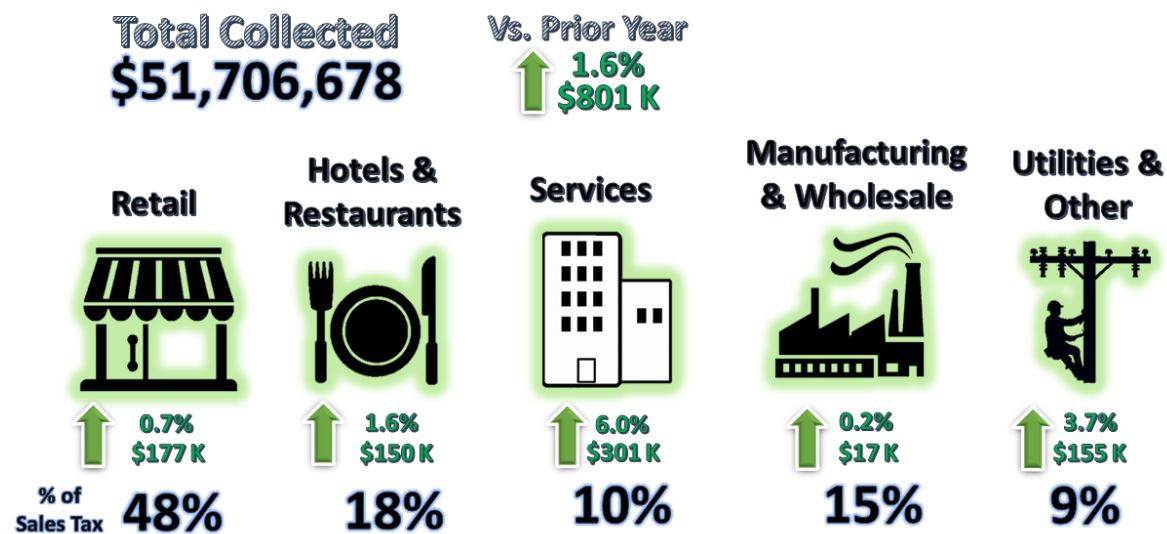
## NAICS Categories Performance

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 48%. The largest year-over-year category changes for May were in Services (up \$301 thousand) and Retail (up \$177 thousand).

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	May FY23	May FY22	\$ Diff	% Change
Services	5,336,524	5,035,604	300,920	6.0%
Retail	24,763,322	24,585,864	177,458	0.7%
Utilities & Other	4,389,815	4,234,941	154,874	3.7%
Hotels & Restaurants	9,345,247	9,194,929	150,319	1.6%
Wholesale & Mfg.	7,871,770	7,854,425	17,346	0.2%
<b>Total</b>	<b>51,706,678</b>	<b>50,905,763</b>	<b>800,916</b>	<b>1.6%</b>

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

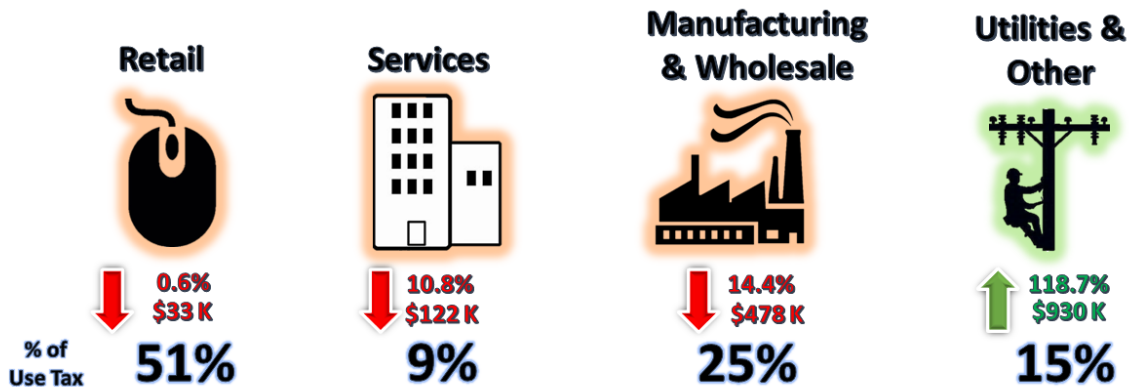
**Use Tax NAICS Performance**

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for May were in Utilities and Other (up \$930 thousand) and Wholesale and Manufacturing (down \$478 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$11,196,277**

**Vs. Prior Year**  
**↑ 2.7%**  
**\$297 K**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	May FY23	May FY22	\$ Diff	% Change
Utilities & Other	1,713,120	783,479	929,641	118.7%
Wholesale & Mfg.	2,838,054	3,315,585	(477,531)	-14.4%
Services	1,003,954	1,125,609	(121,655)	-10.8%
Retail	5,641,149	5,674,643	(33,494)	-0.6%
<b>Total</b>	<b>11,196,277</b>	<b>10,899,316</b>	<b>296,961</b>	<b>2.7%</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**  
*May 2023*

	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	\$28,089,183	\$12,484,082	\$4,681,531	\$4,681,531	\$1,560,510	-	-	-	-	-	-	\$51,496,836
Reallocations	\$127	\$594	\$63	\$63	\$21	(\$1,875)	\$1,007	-	-	-	-	-
Adjusted Actual	\$28,089,311	\$12,484,676	\$4,681,594	\$4,681,594	\$1,560,531	(\$1,875)	\$1,007	-	-	-	-	\$51,496,836
Projection	\$29,655,588	\$13,180,262	\$4,942,598	\$4,942,598	\$1,647,533	-	-	-	-	-	-	\$54,368,579
+/- Projection	(\$1,566,277)	(\$695,586)	(\$261,004)	(\$261,004)	(\$87,001)	(\$1,875)	\$1,007	-	-	-	-	(\$2,871,742)
%+/- Projection	-5.3%	-5.3%	-5.3%	-5.3%	-5.3%	-	-	-	-	-	-	-5.3%
Prior Year Actual	\$27,639,365	\$12,278,900	\$4,606,722	\$4,606,722	\$1,535,574	\$1,086	\$3,868	-	-	-	-	\$50,672,237
+/- Prior Year	\$449,946	\$205,776	\$74,872	\$74,872	\$24,957	(\$2,961)	(\$2,862)	-	-	-	-	\$824,599
%+/- Prior Year	1.6%	1.7%	1.6%	1.6%	1.6%	-272.7%	-74.0%	-	-	-	-	1.6%
<b>Year-to-Date:</b>												
Actual	\$295,767,778	\$131,452,346	\$49,294,630	\$49,294,630	\$16,431,543	-	-	-	-	-	-	\$542,240,926
Reallocations	(\$7,577)	(\$115,518)	\$1,513	\$1,513	\$504	\$52,935	\$66,628	-	-	-	\$3	3
Adjusted Actual	\$295,760,201	\$131,336,828	\$49,296,143	\$49,296,143	\$16,432,048	\$52,935	\$66,628	-	-	-	\$3	\$542,240,929
Projection	\$297,521,888	\$132,231,951	\$49,586,982	\$49,586,982	\$16,528,994	-	-	-	-	-	-	\$545,456,798
+/- Projection	(\$1,761,687)	(\$895,123)	(\$290,839)	(\$290,839)	(\$96,947)	\$52,935	\$66,628	-	-	-	\$3	(\$3,215,870)
%+/- Projection	-0.6%	-0.7%	-0.6%	-0.6%	-0.6%	-	-	-	-	-	-	-0.6%
Prior Year Actual	\$276,144,012	\$122,248,912	\$46,039,039	\$46,039,039	\$15,346,346	\$234,059	\$400,665	\$403	\$4,208	\$357	\$3	\$506,457,045
+/- Prior Year	\$19,616,189	\$9,087,916	\$3,257,104	\$3,257,104	\$1,085,701	(\$181,124)	(\$334,037)	(\$403)	(\$4,208)	(\$357)	-	\$35,783,883
%+/- Prior Year	7.1%	7.4%	7.1%	7.1%	7.1%	-77.4%	-83.4%	-100.0%	-100.0%	-100.0%	-	7.1%
		(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**  
*May 2023*

	<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	\$8,447,943	\$2,703,342	-	-	-	-	-	-	\$11,151,285
Reallocations	\$196	\$23,599	(\$28,549)	\$4,754	-	-	-	-	-
Adjusted Actual	\$8,448,139	\$2,726,940	(\$28,549)	\$4,754	-	-	-	-	\$11,151,285
Projection	\$8,761,874	\$2,803,800	-	-	-	-	-	-	\$11,565,674
+/- Projection	(\$313,735)	(\$76,860)	(\$28,549)	\$4,754	-	-	-	-	(\$414,389)
%+/- Projection	-3.6%	-2.7%	-	-	-	-	-	-	-3.6%
Prior Year Actual	\$8,207,075	\$2,656,018	(\$14,948)	\$1,415	-	-	-	-	\$10,849,561
+/- Prior Year	\$241,064	\$70,922	(\$13,600)	\$3,338	-	-	-	-	\$301,724
%+/- Prior Year	2.9%	2.7%	91.0%	-235.8%	-	-	-	-	2.8%
<b>Year-to-Date:</b>									
Actual	\$86,760,279	\$27,763,289	-	-	-	-	-	-	\$114,523,569
Reallocations	(\$166,260)	\$792,585	(\$605,365)	(\$20,960)	-	-	-	-	-
Adjusted Actual	\$86,594,019	\$28,555,874	(\$605,365)	(\$20,960)	-	-	-	-	\$114,523,569
Projection	\$84,879,775	\$27,161,528	-	-	-	-	-	-	\$112,041,303
+/- Projection	\$1,714,244	\$1,394,346	(\$605,365)	(\$20,960)	-	-	-	-	\$2,482,266
%+/- Projection	2.0%	5.1%	-	-	-	-	-	-	2.2%
Prior Year Actual	\$79,505,223	\$26,652,877	(\$2,061)	(\$1,043,789)	(\$213,415)	\$6	-	-	\$104,898,841
+/- Prior Year	\$7,088,796	\$1,902,997	(\$603,304)	\$1,022,829	\$213,415	(\$6)	-	-	\$9,624,728
%+/- Prior Year	8.9%	7.1%	29275.0%	-98.0%	-100.0%	-100.0%	-	-	9.2%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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