



# City Manager Report

## The City of OKLAHOMA CITY

**NO: 1999**

**DATE: AUGUST 29, 2023**

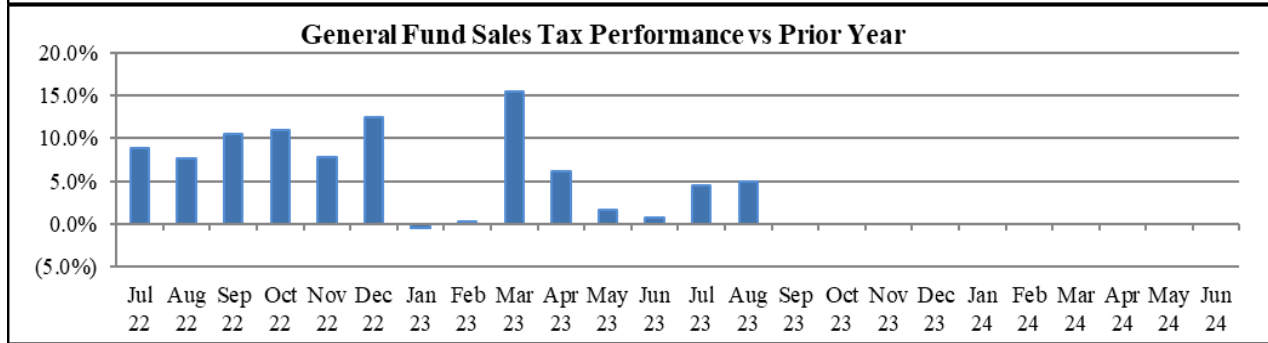
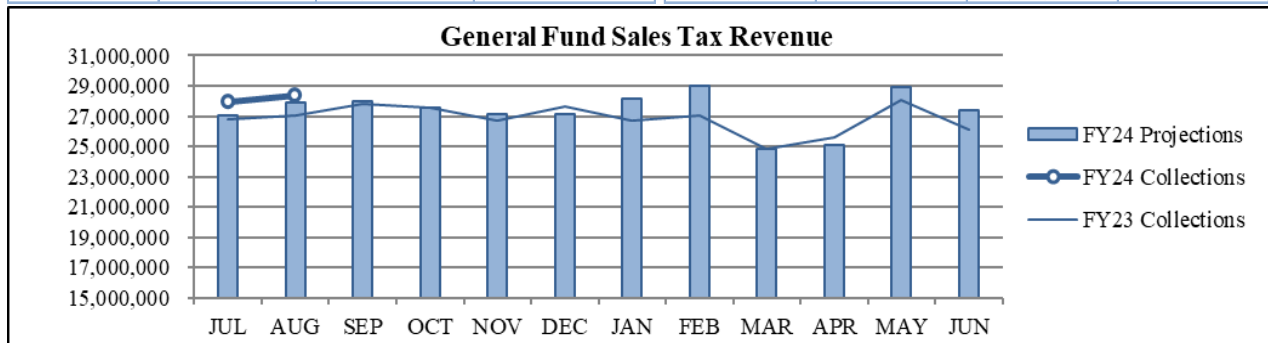
**TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL**

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

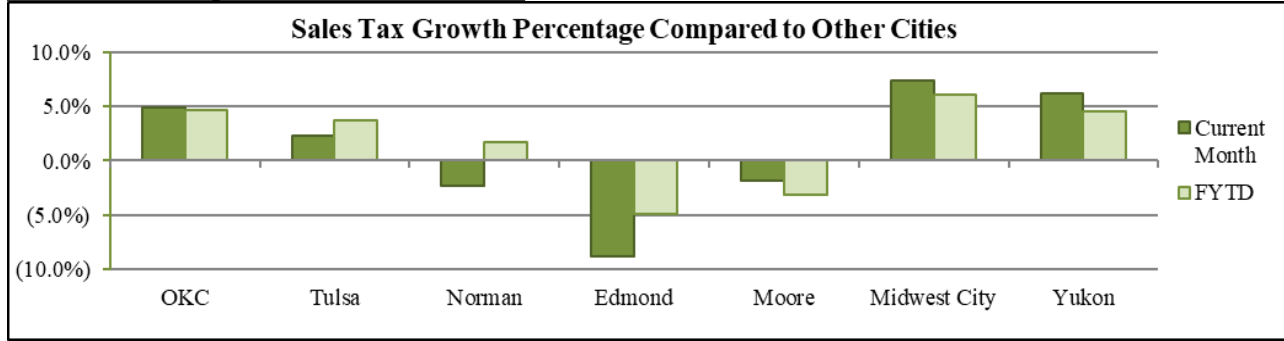
The August remittance is made up primarily of actual collections for the last half of June and estimated collections for the first half of July along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$1,812,126 or 2.6% above projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Aug. FY24	Projection	\$ Diff	% Change	Aug. FY24	Aug. FY23	\$ Diff	% Change
28,393,385	27,889,170	504,215	1.8%	28,393,385	27,066,411	1,326,974	4.9%
YTD FY24	YTD Proj	\$ Diff	% Change	YTD FY24	YTD FY23	\$ Diff	% Change
56,362,233	54,900,591	1,461,642	2.7%	56,362,233	53,849,893	2,512,340	4.7%

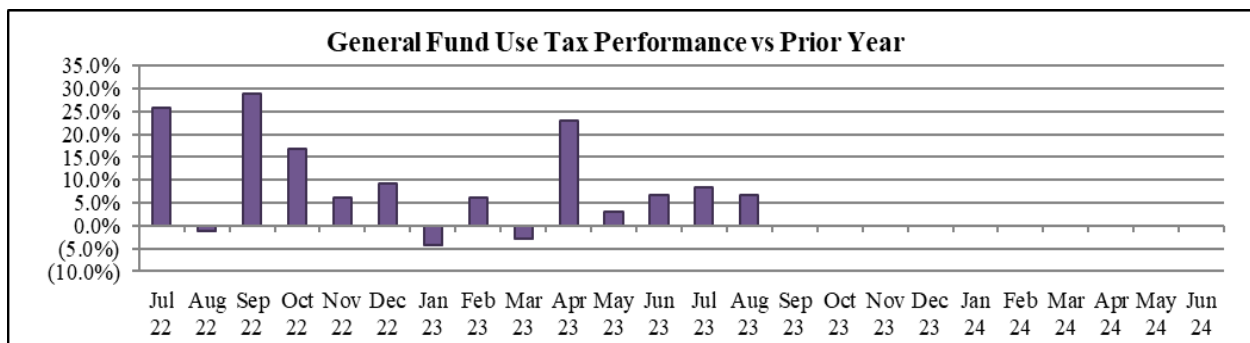
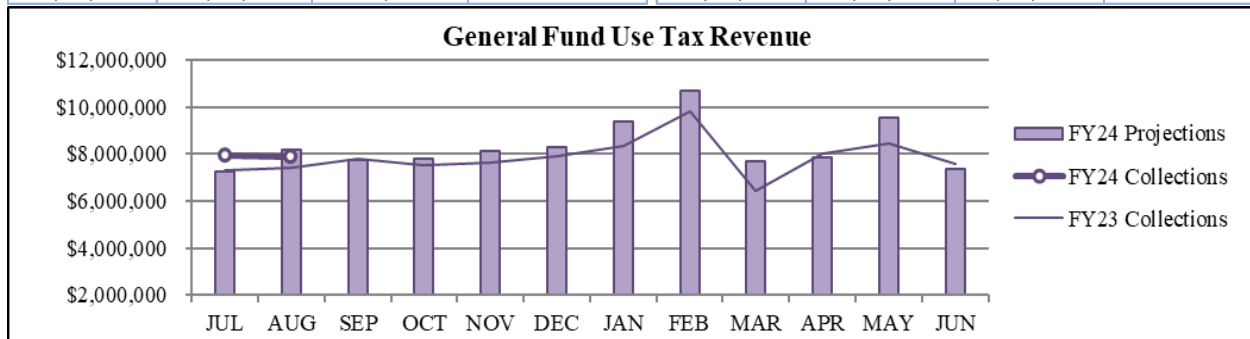


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Aug. FY24	Projection	\$ Diff	% Change	Aug. FY24	Aug. FY23	\$ Diff	% Change
7,901,307	8,206,688	(305,381)	-3.7%	7,901,307	7,409,863	491,444	6.6%
YTD FY24	YTD Proj	\$ Diff	% Change	YTD FY24	YTD FY23	\$ Diff	% Change
15,827,924	15,477,440	350,484	2.3%	15,827,924	14,718,518	1,109,406	7.5%



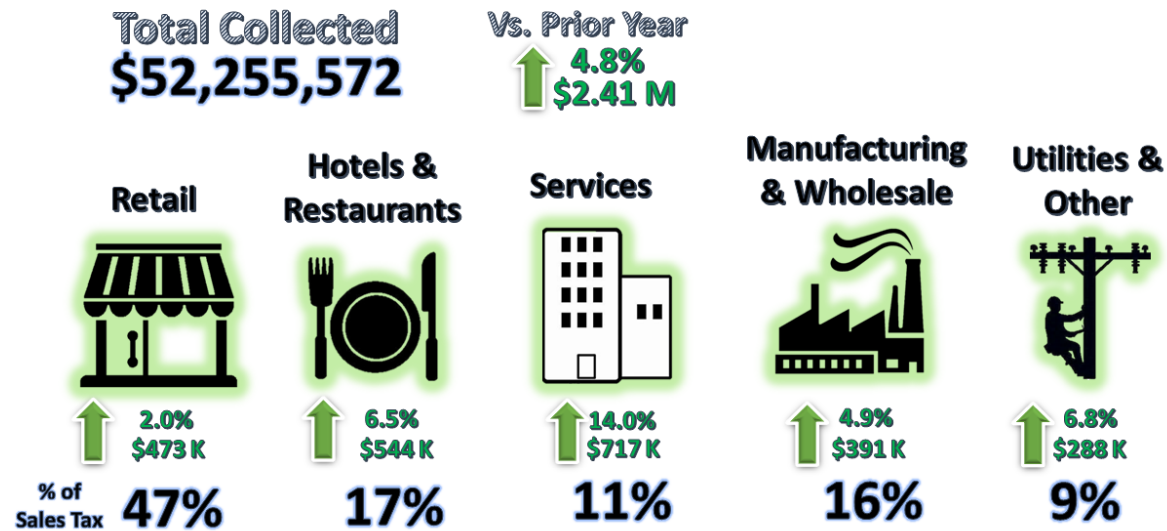
## NAICS Categories Performance

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/naics/>.

## Sales Tax NAICS Performance

Retail comprises the largest percentage of sales tax collections at around 47%. The largest year-over-year category changes for August were in Services (up \$717 thousand) and Hotels and Restaurants (up \$544 thousand).

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Aug. FY24	Aug. FY23	\$ Diff	% Change
Services	5,847,861	5,130,764	717,098	14.0%
Hotels & Restaurants	8,959,936	8,416,188	543,748	6.5%
Retail	24,522,403	24,049,560	472,843	2.0%
Wholesale & Mfg.	8,406,552	8,015,060	391,493	4.9%
Utilities & Other	4,518,819	4,231,184	287,635	6.8%
<b>Total</b>	<b>52,255,572</b>	<b>49,842,756</b>	<b>2,412,816</b>	<b>4.8%</b>

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

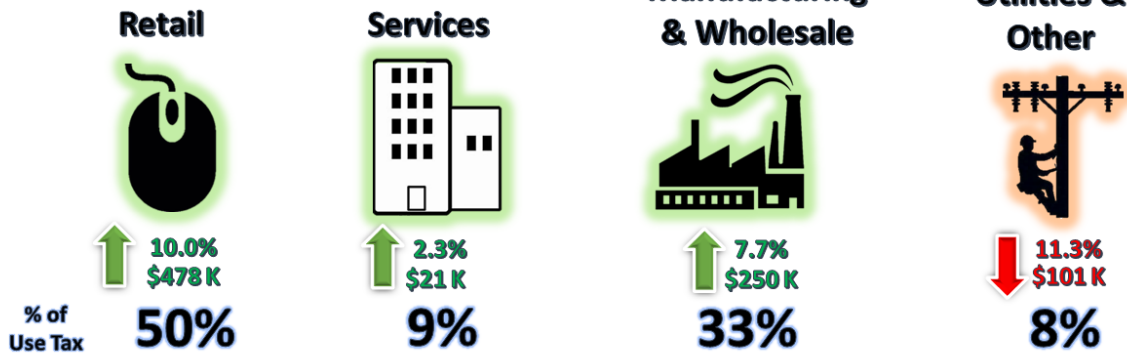
**Use Tax NAICS Performance**

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for August were in Retail (up \$478 thousand) and Wholesale and Manufacturing (up \$250 thousand).

**USE TAX PERFORMANCE**

**Total Collected**  
**\$10,471,844**

**Vs. Prior Year**  
**↑ 6.6%**  
**\$648 K**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Aug. FY24	Aug. FY23	\$ Diff	% Change
Retail	5,234,091	4,756,586	477,506	10.0%
Wholesale & Mfg.	3,487,097	3,236,866	250,231	7.7%
Utilities & Other	793,780	894,712	(100,933)	-11.3%
Services	956,875	935,575	21,300	2.3%
<b>Total</b>	<b>10,471,844</b>	<b>9,823,739</b>	<b>648,105</b>	<b>6.6%</b>

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

**Recent Performance**

RECENT PERFORMANCE			
	Trailing 3 Months	Trailing 6 Months	Trailing 12 Months
Sales Tax	3.4%	5.2%	5.9%
Use Tax	7.3%	7.3%	8.2%
Combined	4.2%	5.7%	6.5%

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

Craig Freeman  
City Manager

**CITY OF OKLAHOMA CITY**  
**SALES TAX COLLECTIONS**  
*August 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	\$28,394,464	\$12,619,762	\$4,732,411	\$4,732,411	\$1,577,470	-	-	-	-	-	-	\$52,056,518
Reallocations	(\$1,079)	(\$16,109)	\$262	\$262	\$87	\$5,960	\$10,616	-	-	-	-	-
Adjusted Actual	\$28,393,385	\$12,603,653	\$4,732,673	\$4,732,673	\$1,577,558	\$5,960	\$10,616	-	-	-	-	\$52,056,518
Projection	\$27,889,170	\$12,395,187	\$4,648,069	\$4,648,069	\$1,549,356	-	-	-	-	-	-	\$51,129,851
+/- Projection	\$504,215	\$208,466	\$84,604	\$84,604	\$28,202	\$5,960	\$10,616	-	-	-	-	\$926,667
%+/- Projection	1.8%	1.7%	1.8%	1.8%	1.8%	-	-	-	-	-	-	1.8%
Prior Year Actual	\$27,066,411	\$12,031,585	\$4,511,275	\$4,511,275	\$1,503,758	(\$6,783)	\$4,957	-	-	-	-	\$49,622,478
+/- Prior Year	\$1,326,974	\$572,068	\$221,398	\$221,398	\$73,799	\$12,743	\$5,658	-	-	-	-	\$2,434,039
%+/- Prior Year	4.9%	4.8%	4.9%	4.9%	4.9%	-187.9%	114.1%	-	-	-	-	4.9%
<b>Year-to-Date:</b>												
Actual	\$56,363,442	\$25,050,419	\$9,393,907	\$9,393,907	\$3,131,302	-	-	-	-	-	-	\$103,332,977
Reallocations	(\$1,209)	\$28,717	\$307	\$307	\$102	(\$40,433)	\$12,208	-	-	-	-	-
Adjusted Actual	\$56,362,233	\$25,079,136	\$9,394,214	\$9,394,214	\$3,131,405	(\$40,433)	\$12,208	-	-	-	-	\$103,332,977
Projection	\$54,900,591	\$24,400,263	\$9,150,528	\$9,150,528	\$3,050,176	-	-	-	-	-	-	\$100,652,086
+/- Projection	\$1,461,642	\$678,873	\$243,686	\$243,686	\$81,229	(\$40,433)	\$12,208	-	-	-	-	\$2,680,891
%+/- Projection	2.7%	2.8%	2.7%	2.7%	2.7%	-	-	-	-	-	-	2.7%
Prior Year Actual	\$53,849,893	\$23,900,890	\$8,975,886	\$8,975,886	\$2,991,962	\$8,046	\$21,683	-	-	-	-	\$98,724,246
+/- Prior Year	\$2,512,340	\$1,178,246	\$418,329	\$418,329	\$139,443	(\$48,479)	(\$9,475)	-	-	-	-	\$4,608,731
%+/- Prior Year	4.7%	4.9%	4.7%	4.7%	4.7%	-602.5%	-43.7%	-	-	-	-	4.7%
		(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**  
*August 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	\$7,600,044	\$2,432,014	-	-	-	-	-	-	\$10,032,058
Reallocations	(\$32)	(\$634)	\$98	\$567	-	-	-	-	-
Adjusted Actual	\$7,600,012	\$2,431,380	\$98	\$567	-	-	-	-	\$10,032,058
Projection	\$8,206,688	\$2,626,140	-	-	-	-	-	-	\$10,832,828
+/- Projection	(\$606,676)	(\$194,760)	\$98	\$567	-	-	-	-	(\$800,770)
%+/- Projection	-7.4%	-7.4%	-	-	-	-	-	-	-7.4%
Prior Year Actual	\$7,115,314	\$2,301,856	(\$18,001)	(\$8,392)	-	-	-	-	\$9,390,777
+/- Prior Year	\$484,698	\$129,523	\$18,100	\$8,959	-	-	-	-	\$641,281
%+/- Prior Year	6.8%	5.6%	-100.5%	106.8%	-	-	-	-	6.8%
<b>Year-to-Date:</b>									
Actual	\$15,830,270	\$5,065,686	-	-	-	-	-	-	\$20,895,956
Reallocations	(\$2,346)	\$4,915	(\$4,222)	\$1,654	-	-	-	-	-
Adjusted Actual	\$15,827,924	\$5,070,601	(\$4,222)	\$1,654	-	-	-	-	\$20,895,956
Projection	\$15,477,440	\$4,952,781	-	-	-	-	-	-	\$20,430,221
+/- Projection	\$350,484	\$117,820	(\$4,222)	\$1,654	-	-	-	-	\$465,735
%+/- Projection	2.3%	2.4%	-	-	-	-	-	-	2.3%
Prior Year Actual	\$14,718,518	\$4,739,410	(\$24,924)	(\$4,108)	-	-	-	-	\$19,428,895
+/- Prior Year	\$1,109,406	\$331,192	\$20,701	\$5,762	-	-	-	-	\$1,467,061
%+/- Prior Year	7.5%	7.0%	-83.1%	-140.3%	-	-	-	-	7.6%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

**NOTES:**

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