



# City Manager Report

## The City of OKLAHOMA CITY

**NO:** 1676

**DATE:** MARCH 30, 2021

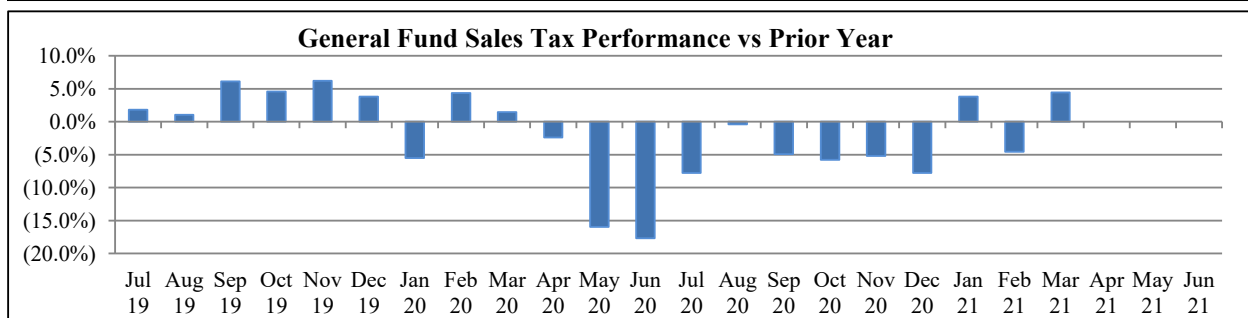
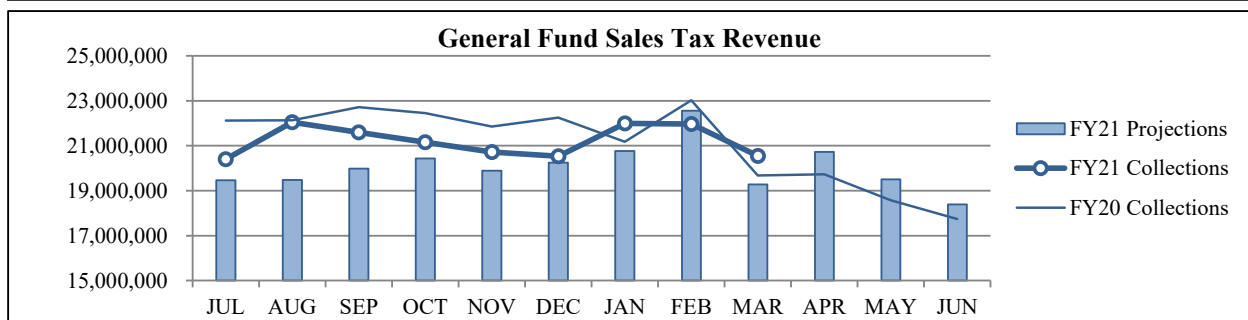
**TO:** THE MAYOR AND MEMBERS OF THE CITY COUNCIL

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

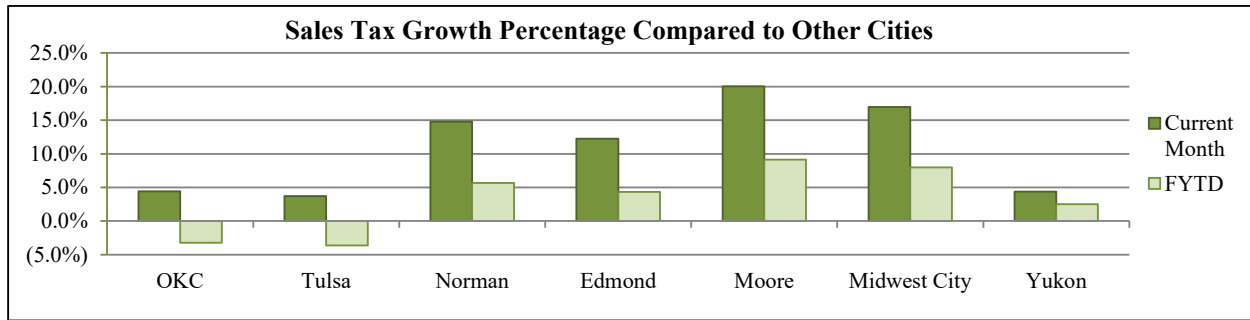
The March remittance is made up primarily of actual collections for the last half of January and estimated collections for the first half of February along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$16,691,901 or 7.2% above projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Mar. FY21	Projection	\$ Diff	% Change	Mar. FY21	Mar. FY20	\$ Diff	% Change
20,546,127	19,282,332	1,263,795	6.6%	20,546,127	19,675,849	870,278	4.4%
YTD FY21	YTD Proj	\$ Diff	% Change	YTD FY21	YTD FY20	\$ Diff	% Change
190,946,908	182,104,720	8,842,188	4.9%	190,946,908	197,408,976	(6,462,068)	-3.3%

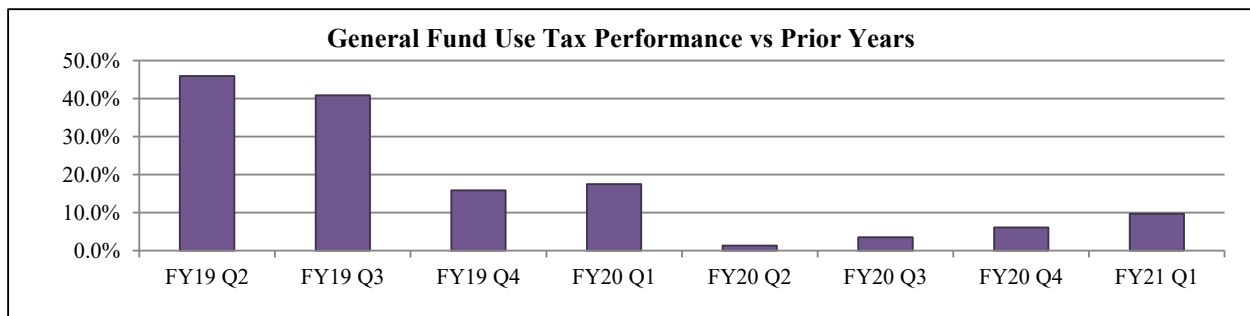
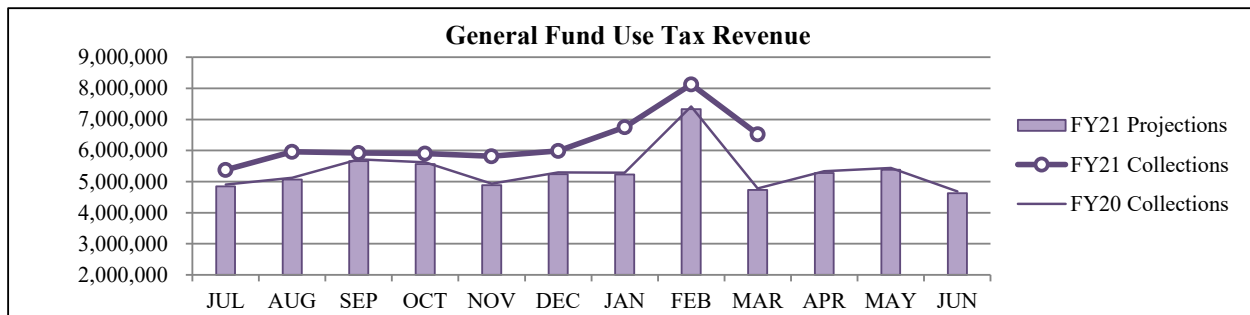


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Mar. FY21	Projection	\$ Diff	% Change	Mar. FY21	Mar. FY20	\$ Diff	% Change
6,525,254	4,728,401	1,796,853	38.0%	6,525,254	4,780,531	1,744,723	36.5%
YTD FY21	YTD Proj	\$ Diff	% Change	YTD FY21	YTD FY20	\$ Diff	% Change
56,389,128	48,539,415	7,849,713	16.2%	56,389,128	49,074,558	7,314,569	14.9%



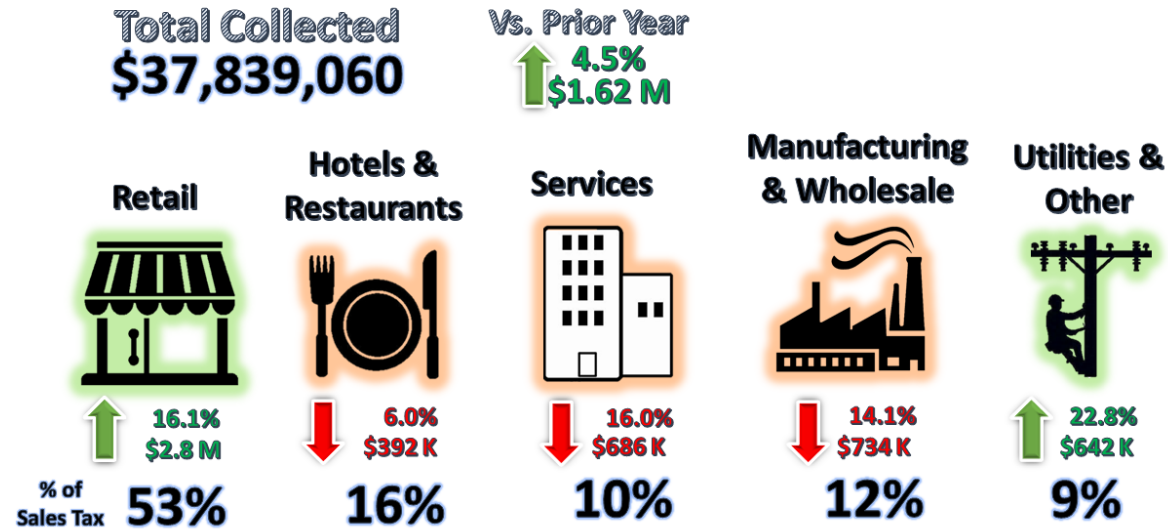
## NAICS Categories Performance

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 50%. The largest year-over-year changes for March were in the Retail (up \$2.8 million), Wholesale & Manufacturing (down \$734 thousand) and Services (down \$686 thousand) categories.

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Mar. FY21	Mar. FY20	\$ Diff	% Change
Retail	20,114,912	17,326,057	2,788,855	16.1%
Wholesale & Mfg.	4,467,591	5,201,428	(733,837)	-14.1%
Services	3,636,146	4,322,505	(686,359)	-15.9%
Utilities & Other	3,465,041	2,822,654	642,387	22.8%
Hotels & Restaurants	6,155,371	6,547,058	(391,687)	-6.0%
Total	37,839,060	36,219,702	1,619,358	4.5%

## Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections at around 40%. The largest year-over-year changes for March were in the Retail (up \$2.3 million), Utilities & Other (up \$410 thousand) and Wholesale & Manufacturing (down \$180 thousand) categories.

# USE TAX PERFORMANCE

**Total Collected**  
**\$8,650,832**

**Vs. Prior Year**  
**↑ 37.3%**  
**\$2.35 M**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Mar. FY21	Mar. FY20	\$ Diff	% Change
Retail	3,448,209	1,169,176	2,279,033	194.9%
Utilities & Other	978,687	568,534	410,153	72.1%
Wholesale & Mfg.	2,334,100	2,514,085	(179,984)	-7.2%
Services	1,889,836	2,049,912	(160,076)	-7.8%
Total	8,650,832	6,301,707	2,349,126	37.3%

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



Craig Freeman  
City Manager

**CITY OF OKLAHOMA CITY**  
**SALES TAX COLLECTIONS**  
*March 2021*

	<u>General Fund</u>	<u>General Fund MAPS 4 Program</u>	<u>Police Public Safety</u>	<u>Fire Public Safety</u>	<u>Zoo</u>	<u>Better Streets Safer City</u>	<u>MAPS 3</u>	<u>Sports Facilities Improvement</u>	<u>MAPS for Kids</u>	<u>Police/Fire Equipment</u>	<u>MAPS</u>	<u>Total Sales Tax</u>
<b>Current Month:</b>												
Actual	\$20,545,714	\$9,131,429	\$3,424,286	\$3,424,286	\$1,141,429	-	-	-	-	-	-	\$37,667,143
Reallocations	\$413	\$3,403	(\$81)	(\$81)	(\$27)	(\$18)	(\$3,817)	\$26	\$171	-	\$12	-
Adjusted Actual	\$20,546,127	\$9,134,832	\$3,424,204	\$3,424,204	\$1,141,401	(\$18)	(\$3,817)	\$26	\$171	-	\$12	\$37,667,143
Projection	\$19,282,332	\$8,569,925	\$3,214,318	\$3,214,318	\$1,071,439	-	-	-	-	-	-	\$35,352,332
+/- Projection	\$1,263,795	\$564,907	\$209,886	\$209,886	\$69,962	(\$18)	(\$3,817)	\$26	\$171	-	\$12	\$2,314,811
%+/- Projection	6.6%	6.6%	6.5%	6.5%	6.5%	-	-	-	-	-	-	6.5%
Prior Year Actual	\$19,675,849	-	\$3,279,916	\$3,279,916	\$1,093,305	\$8,731,856	\$13,958	\$206	\$252	\$10	\$150	\$36,075,417
+/- Prior Year	\$870,278	\$9,134,832	\$144,289	\$144,289	\$48,096	(\$8,731,874)	(\$17,775)	(\$180)	(\$81)	(\$10)	(\$137)	\$1,591,725
%+/- Prior Year	4.4%	-	4.4%	4.4%	4.4%	-100.0%	-127.3%	-87.3%	-32.2%	-100.0%	-91.8%	4.4%
<b>Year-to-Date:</b>												
Actual	\$190,941,275	\$84,862,789	\$31,823,546	\$31,823,546	\$10,607,849	-	-	-	-	-	-	\$350,059,005
Reallocations	\$5,633	(\$951,858)	(\$794)	(\$794)	(\$265)	\$991,496	(\$47,369)	\$338	\$1,891	\$1,094	\$628	-
Adjusted Actual	\$190,946,908	\$83,910,931	\$31,822,752	\$31,822,752	\$10,607,584	\$991,496	(\$47,369)	\$338	\$1,891	\$1,094	\$628	\$350,059,005
Projection	\$182,104,720	\$80,935,431	\$30,338,373	\$30,338,373	\$10,112,791	-	-	-	-	-	-	\$333,829,688
+/- Projection	\$8,842,188	\$2,975,500	\$1,484,379	\$1,484,379	\$494,793	\$991,496	(\$47,369)	\$338	\$1,891	\$1,094	\$628	\$16,229,317
%+/- Projection	4.9%	3.7%	4.9%	4.9%	4.9%	-	-	-	-	-	-	4.9%
Prior Year Actual	\$197,408,976	-	\$32,888,936	\$32,888,936	\$10,962,979	\$88,005,273	(\$311,610)	\$843	\$2,496	\$320	\$3,137	\$361,850,285
+/- Prior Year	(\$6,462,068)	\$83,910,931	(\$1,066,184)	(\$1,066,184)	(\$355,395)	(\$87,013,778)	\$264,242	(\$505)	(\$605)	\$774	(\$2,509)	(\$11,791,280)
%+/- Prior Year	-3.3%	-	-3.2%	-3.2%	-3.2%	-98.9%	-84.8%	-59.9%	-24.2%	242.2%	-80.0%	-3.3%
		(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  
*March 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	\$6,524,592	\$2,087,869	-	-	-	-	-	-	\$8,612,461
Reallocations	\$662	(\$2,535)	\$12,794	(\$10,925)	-	\$3	\$0	\$0	-
Adjusted Actual	\$6,525,254	\$2,085,335	\$12,794	(\$10,925)	-	\$3	\$0	\$0	\$8,612,461
Projection	\$4,728,401	\$1,513,088	-	-	-	-	-	-	\$6,241,489
+/- Projection	\$1,796,853	\$572,247	\$12,794	(\$10,925)	-	\$3	\$0	\$0	\$2,370,972
%+/- Projection	38.0%	37.8%	-	-	-	-	-	-	38.0%
Prior Year Actual	\$4,780,531	-	\$1,528,763	\$1,274	(\$392)	\$214	-	-	\$6,310,389
+/- Prior Year	\$1,744,723	\$2,085,335	(\$1,515,969)	(\$12,199)	\$392	(\$210)	\$0	\$0	\$2,302,072
%+/- Prior Year	36.5%	-	-99.2%	-957.8%	-100.0%	-98.4%	-	-	36.5%
<b>Year-to-Date:</b>									
Actual	\$56,382,298	\$18,042,335	-	-	-	-	-	-	\$74,424,634
Reallocations	\$6,829	(\$18,651)	\$123,615	(\$113,433)	\$0	\$1,638	\$1	\$0	-
Adjusted Actual	\$56,389,128	\$18,023,684	\$123,615	(\$113,433)	\$0	\$1,638	\$1	\$0	\$74,424,634
Projection	\$48,539,415	\$15,532,613	-	-	-	-	-	-	\$64,072,028
+/- Projection	\$7,849,713	\$2,491,071	\$123,615	(\$113,433)	\$0	\$1,638	\$1	\$0	\$10,352,606
%+/- Projection	16.2%	16.0%	-	-	-	-	-	-	16.2%
Prior Year Actual	\$49,074,558	-	\$15,890,305	(\$202,229)	(\$725)	\$295	-	-	\$64,762,204
+/- Prior Year	\$7,314,569	\$18,023,684	(\$15,766,689)	\$88,795	\$725	\$1,343	\$1	\$0	\$9,662,430
%+/- Prior Year	14.9%	-	-99.2%	-43.9%	-100.0%	454.7%	-	-	14.9%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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