



City Manager Report

The City of OKLAHOMA CITY

NO: 1690

DATE: APRIL 27, 2021

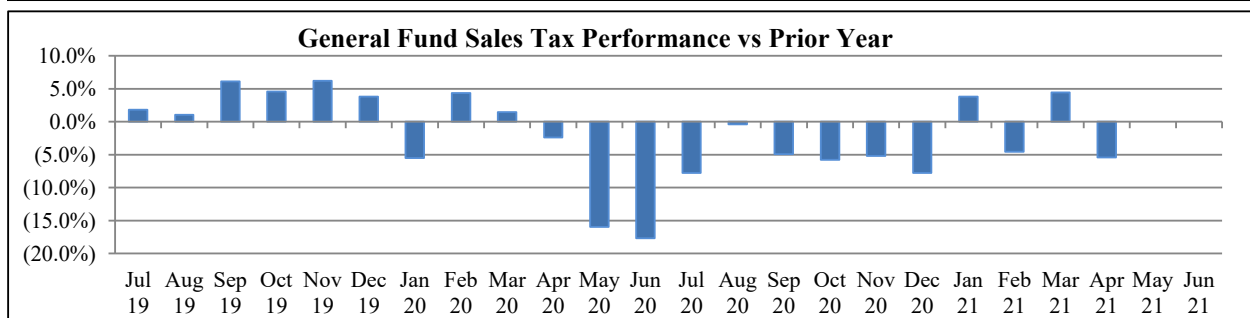
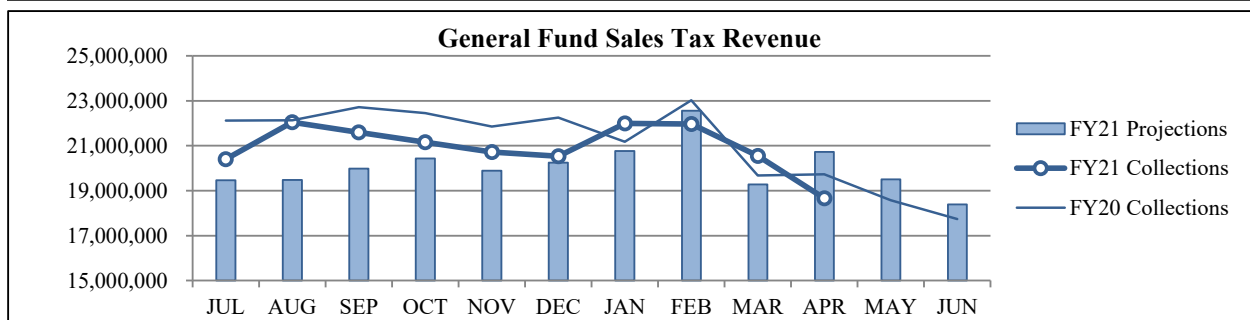
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: APRIL 2021 SALES AND USE TAX COLLECTIONS

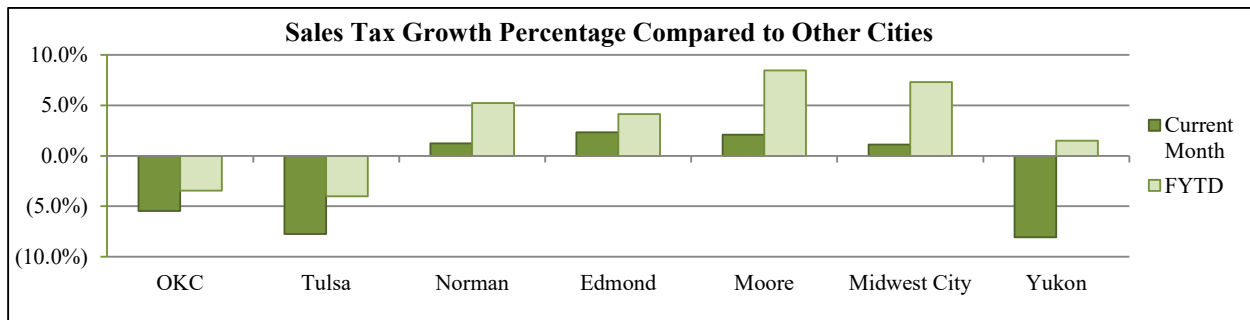
The April remittance is made up primarily of actual collections for the last half of February and estimated collections for the first half of March along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$14,829,219 or 5.8% above projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Apr. FY21	Projection	\$ Diff	% Change	Apr. FY21	Apr. FY20	\$ Diff	% Change
18,658,172	20,720,628	(2,062,456)	-10.0%	18,658,172	19,731,390	(1,073,218)	-5.4%
YTD FY21	YTD Proj	\$ Diff	% Change	YTD FY21	YTD FY20	\$ Diff	% Change
209,605,080	202,825,348	6,779,732	3.3%	209,605,080	217,140,366	(7,535,286)	-3.5%

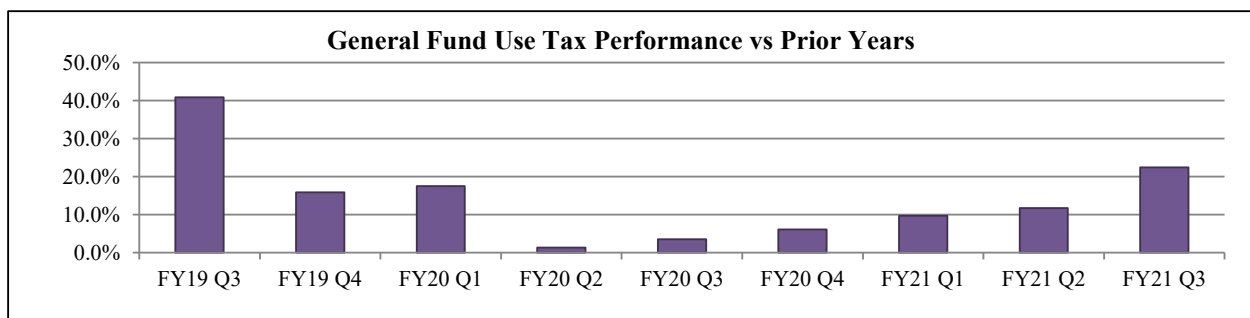
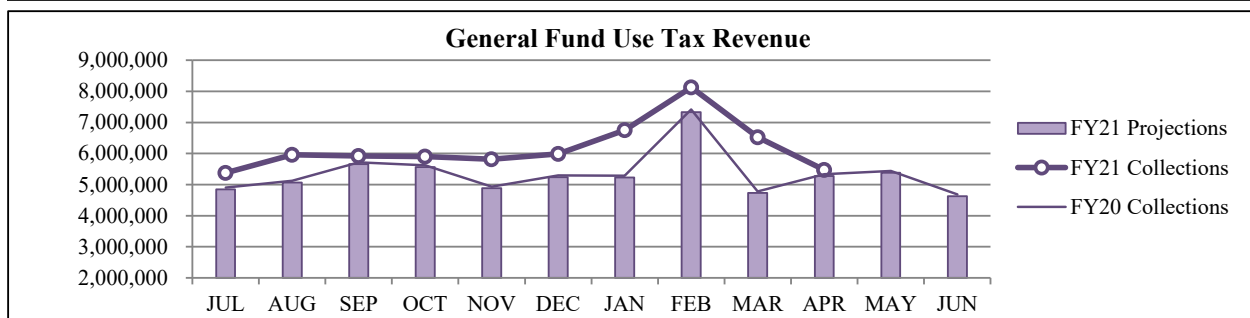


Sales Tax Comparison to Other Cities



General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Apr. FY21	Projection	\$ Diff	% Change	Apr. FY21	Apr. FY20	\$ Diff	% Change
5,472,046	5,272,272	199,774	3.8%	5,472,046	5,330,399	141,648	2.7%
YTD FY21	YTD Proj	\$ Diff	% Change	YTD FY21	YTD FY20	\$ Diff	% Change
61,861,174	53,811,687	8,049,487	15.0%	61,861,174	54,404,957	7,456,217	13.7%



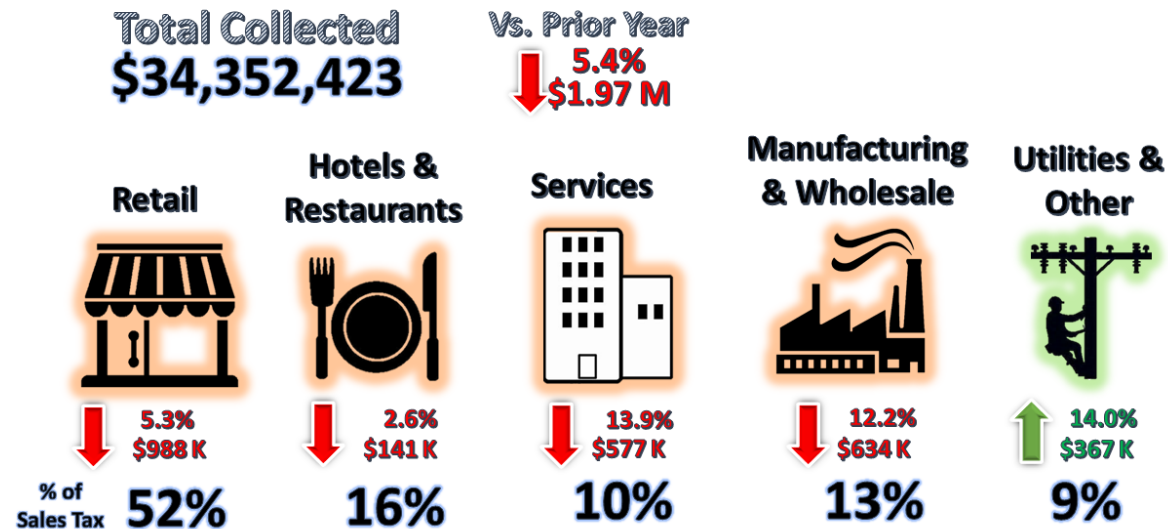
NAICS Categories Performance

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 52%. The largest year-over-year changes for April were in the Retail (down \$988 thousand), Wholesale & Manufacturing (down \$634 thousand) and Services (down \$577 thousand) categories.

SALES TAX PERFORMANCE

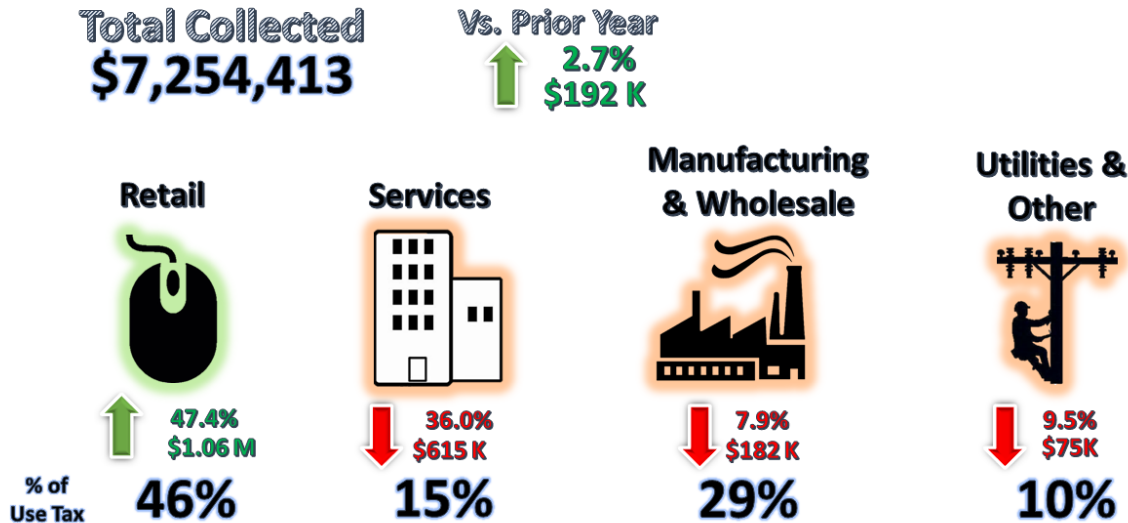


NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Apr. FY21	Apr. FY20	\$ Diff	% Change
Retail	17,834,649	18,823,046	(988,397)	-5.3%
Wholesale & Mfg.	4,578,451	5,212,771	(634,320)	-12.2%
Services	3,570,199	4,147,209	(577,011)	-13.9%
Utilities & Other	2,992,699	2,626,114	366,585	14.0%
Hotels & Restaurants	5,376,426	5,517,654	(141,229)	-2.6%
Total	34,352,423	36,326,794	(1,974,371)	-5.4%

Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections at around 46%. The largest year-over-year changes for April were in the Retail (up \$1.06 million), Services (down \$615 thousand) and Wholesale & Manufacturing (down \$182 thousand) categories.

USE TAX PERFORMANCE



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Apr. FY21	Apr. FY20	\$ Diff	% Change
Retail	3,311,589	2,247,209	1,064,380	47.4%
Services	1,092,004	1,706,819	(614,815)	-36.0%
Wholesale & Mfg.	2,136,337	2,318,786	(182,449)	-7.9%
Utilities & Other	714,482	789,425	(74,943)	-9.5%
Total	7,254,413	7,062,240	192,173	2.7%

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



Craig Freeman
City Manager

CITY OF OKLAHOMA CITY
SALES TAX COLLECTIONS
April 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>
Current Month:												
Actual	\$18,654,181	\$8,290,747	\$3,109,030	\$3,109,030	\$1,036,343	-	-	-	-	-	-	\$34,199,332
Reallocations	\$3,991	(\$70,444)	(\$745)	(\$745)	(\$248)	\$102,296	(\$34,231)	(\$248)	\$297	\$77	-	-
Adjusted 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
Projection	\$20,720,628	\$9,209,168	\$3,454,487	\$3,454,487	\$1,151,496	-	-	-	-	-	-	\$37,990,266
+/- Projection	(\$2,062,456)	(\$988,865)	(\$346,202)	(\$346,202)	(\$115,401)	\$102,296	(\$34,231)	(\$248)	\$297	\$77	-	(\$3,790,934)
%+/- Projection	-10.0%	-10.7%	-10.0%	-10.0%	-10.0%	-	-	-	-	-	-	-10.0%
Prior Year Actual	\$19,731,390	-	\$3,289,988	\$3,289,988	\$1,096,663	\$8,739,154	\$24,739	\$2	\$7,315	\$33	\$1,938	\$36,181,208
+/- Prior Year	(\$1,073,218)	\$8,220,303	(\$181,702)	(\$181,702)	(\$60,567)	(\$8,636,858)	(\$58,970)	(\$250)	(\$7,018)	\$44	(\$1,938)	(\$1,981,876)
%+/- Prior Year	-5.4%	-	-5.5%	-5.5%	-5.5%	-98.8%	-238.4%	-16311.8%	-95.9%	135.5%	-100.0%	-5.5%
Year-to-Date:												
Actual	\$209,595,456	\$93,153,536	\$34,932,576	\$34,932,576	\$11,644,192	-	-	-	-	-	-	\$384,258,337
Reallocations	\$9,624	(\$1,022,302)	(\$1,539)	(\$1,539)	(\$513)	\$1,093,792	(\$81,600)	\$90	\$2,188	\$1,171	\$628	-
Adjusted 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
Projection	\$202,825,348	\$90,144,599	\$33,792,860	\$33,792,860	\$11,264,287	-	-	-	-	-	-	\$371,819,954
+/- Projection	\$6,779,732	\$1,986,635	\$1,138,177	\$1,138,177	\$379,392	\$1,093,792	(\$81,600)	\$90	\$2,188	\$1,171	\$628	\$12,438,383
%+/- Projection	3.3%	2.2%	3.4%	3.4%	3.4%	-	-	-	-	-	-	3.3%
Prior Year Actual	\$217,140,366	-	\$36,178,924	\$36,178,924	\$12,059,641	\$96,744,428	(\$286,871)	\$844	\$9,811	\$352	\$5,075	\$398,031,493
+/- Prior Year	(\$7,535,286)	\$92,131,234	(\$1,247,887)	(\$1,247,887)	(\$415,962)	(\$95,650,636)	\$205,271	(\$754)	(\$7,623)	\$819	(\$4,447)	(\$13,773,157)
%+/- Prior Year	-3.5%	-	-3.4%	-3.4%	-3.4%	-98.9%	-71.6%	-89.3%	-77.7%	232.3%	-87.6%	-3.5%
		(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 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 & Schools</u>	<u>Police/Fire Equipment</u>	<u>MAPS</u>	<u>Total Use Tax</u>
Current Month:									
Actual	\$5,471,546	\$1,750,895	-	-	-	-	-	-	\$7,222,441
Reallocations	\$500	(\$475)	\$8,228	(\$4,678)	(\$3,576)	\$1	-	-	-
Adjusted Actual	\$5,472,046	\$1,750,420	\$8,228	(\$4,678)	(\$3,576)	\$1	-	-	\$7,222,441
Projection	\$5,272,272	\$1,687,127	-	-	-	-	-	-	\$6,959,399
+/- Projection	\$199,774	\$63,293	\$8,228	(\$4,678)	(\$3,576)	\$1	-	-	\$263,042
%+/- Projection	3.8%	3.8%	-	-	-	-	-	-	3.8%
Prior Year Actual	\$5,330,399	-	\$1,720,505	(\$16,079)	-	\$5	-	\$9	\$7,034,839
+/- Prior Year	\$141,648	\$1,750,420	(\$1,712,277)	\$11,401	(\$3,576)	(\$4)	-	(\$9)	\$187,602
%+/- Prior Year	2.7%	-	-99.5%	-70.9%	-	-82.1%	-	-100.0%	2.7%
Year-to-Date:									
Actual	\$61,853,845	\$19,793,230	-	-	-	-	-	-	\$81,647,075
Reallocations	\$7,329	(\$19,126)	\$131,843	(\$118,111)	(\$3,576)	\$1,639	\$1	\$0	-
Adjusted Actual	\$61,861,174	\$19,774,104	\$131,843	(\$118,111)	(\$3,576)	\$1,639	\$1	\$0	\$81,647,075
Projection	\$53,811,687	\$17,219,740	-	-	-	-	-	-	\$71,031,427
+/- Projection	\$8,049,487	\$2,554,364	\$131,843	(\$118,111)	(\$3,576)	\$1,639	\$1	\$0	\$10,615,648
%+/- Projection	15.0%	14.8%	-	-	-	-	-	-	14.9%
Prior Year Actual	\$54,404,957	-	\$17,610,810	(\$218,307)	(\$725)	\$301	-	\$9	\$71,797,043
+/- Prior Year	\$7,456,217	\$19,774,104	(\$17,478,966)	\$100,196	(\$2,851)	\$1,339	\$1	(\$8)	\$9,850,031
%+/- Prior Year	13.7%	-	-99.3%	-45.9%	393.0%	445.2%	-	-95.7%	13.7%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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