



# City Manager Report

## The City of OKLAHOMA CITY

**NO:**

**DATE:** AUGUST 3, 2021

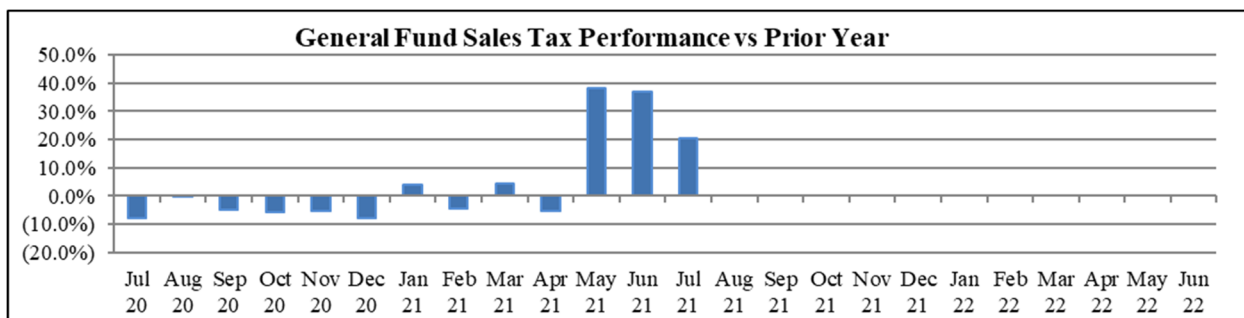
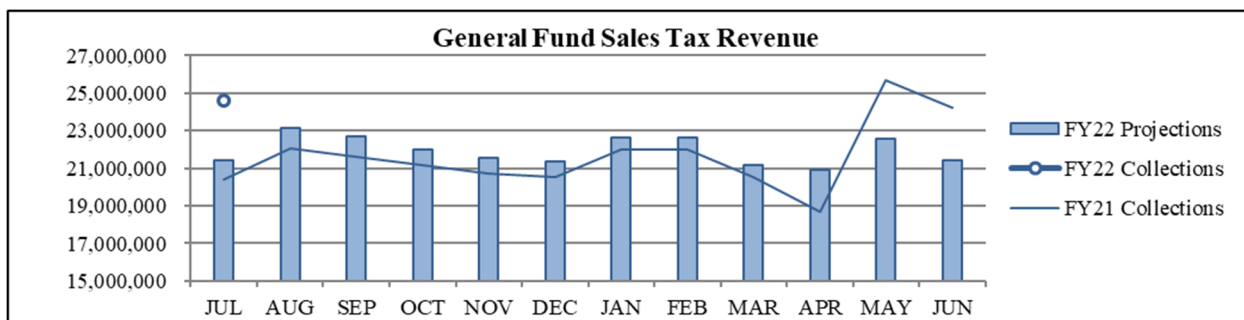
**TO:** THE MAYOR AND MEMBERS OF THE CITY COUNCIL

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

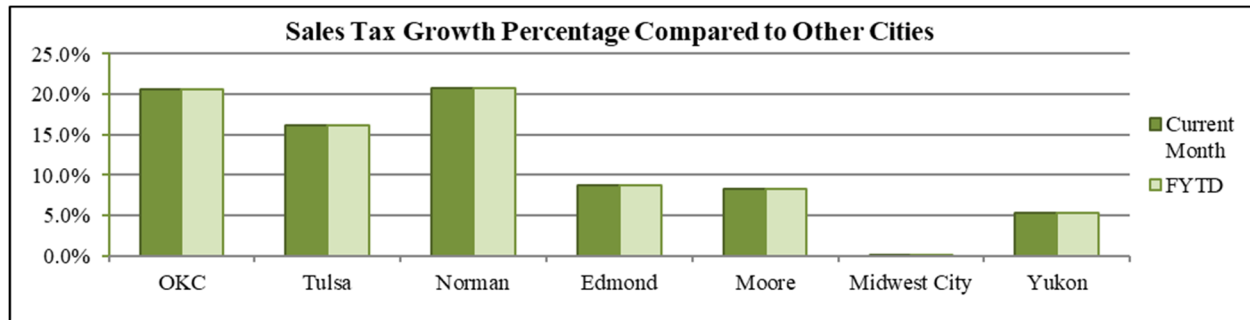
The July remittance is made up primarily of actual collections for the last half of May and estimated collections for the first half of June along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$3,072,271 or 11.2% above projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
July FY22	Projection	\$ Diff	% Change	July FY22	July FY21	\$ Diff	% Change
24,605,045	21,422,672	3,182,373	14.9%	24,605,045	20,402,545	4,202,500	20.6%
YTD FY22	YTD Proj	\$ Diff	% Change	YTD FY22	YTD FY21	\$ Diff	% Change
24,605,045	21,422,672	3,182,373	14.9%	24,605,045	20,402,545	4,202,500	20.6%



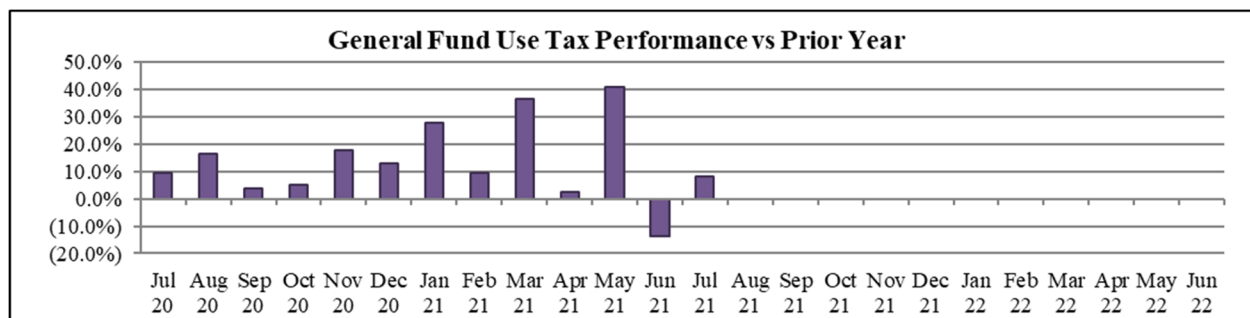
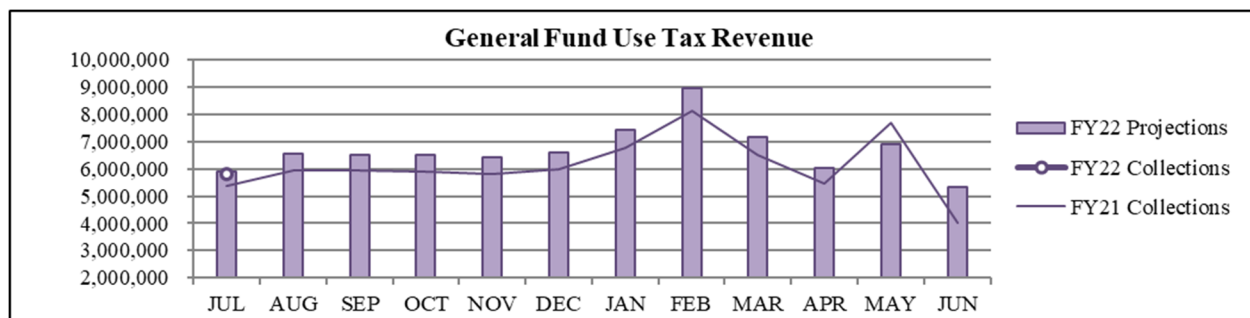
## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)			
July FY22	Projection	\$ Diff	% Change
5,803,405	5,913,507	(110,102)	-1.9%
YTD FY22	YTD Proj	\$ Diff	% Change
5,803,405	5,913,507	(110,102)	-1.9%

USE TAX PERFORMANCE (vs Prior Year)			
July FY22	July FY21	\$ Diff	% Change
5,803,405	5,375,915	427,490	8.0%
YTD FY22	YTD FY21	\$ Diff	% Change
5,803,405	5,375,915	427,490	8.0%



## NAICS Categories Performance

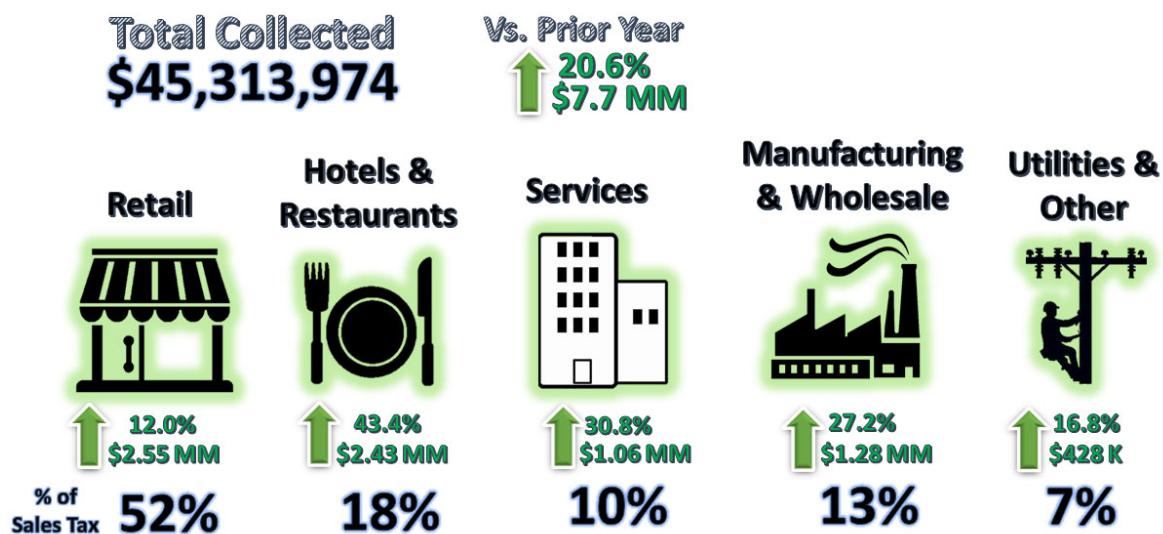
The North American Industry Classification System (NAICS) is the U.S. standard for categorizing and describing types of businesses when analyzing economic information. The City groups all NAICS codes into several general categories when analyzing sales and use tax trends

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 category changes for July were in Retail (up \$2.6 million), Hotels & Restaurants (up \$2.4 million), Manufacturing & Wholesale (up \$1.3 million) and Services (up \$1.1 million).

## SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	July FY22	July FY21	\$ Diff	% Change
Retail	23,818,604	21,267,631	2,550,973	12.0%
Hotels & Restaurants	8,009,406	5,586,008	2,423,397	43.4%
Wholesale & Mfg.	5,992,720	4,709,433	1,283,287	27.2%
Services	4,513,409	3,451,126	1,062,283	30.8%
Utilities & Other	2,979,835	2,551,430	428,405	16.8%
Total	45,313,974	37,565,628	7,748,345	20.6%

## Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for July were in Utilities & Other (down \$449 thousand). This was offset by Manufacturing & Wholesale (up \$661 thousand) and Services (up \$277 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$7,619,881**

**Vs. Prior Year**  
**↑ 7.0%**  
**\$496 K**



NAICS USE TAX PERFORMANCE <i>(vs Prior Year)</i>				
NAICS Category	July FY22	July FY21	\$ Diff	% Change
Wholesale & Mfg.	2,457,976	1,797,310	660,666	36.8%
Utilities & Other	334,992	783,766	(448,774)	-57.3%
Services	923,013	646,036	276,976	42.9%
Retail	3,903,901	3,897,057	6,844	0.2%
Total	7,619,881	7,124,169	495,712	7.0%

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

Craig Freeman  
City Manager

**CITY OF OKLAHOMA CITY**  
**SALES TAX COLLECTIONS**  
*July 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	\$24,605,825	\$10,935,922	\$4,100,971	\$4,100,971	\$1,366,990	-	-	-	-	-	-	\$45,110,679
Reallocations	(\$779)	(\$30,044)	\$156	\$156	\$52	\$23,602	\$6,169	\$424	\$203	\$62	-	-
Adjusted Actual	\$24,605,045	\$10,905,878	\$4,101,127	\$4,101,127	\$1,367,042	\$23,602	\$6,169	\$424	\$203	\$62	-	\$45,110,679
Projection	\$21,422,672	\$9,521,188	\$3,570,445	\$3,570,445	\$1,190,148	-	-	-	-	-	-	\$39,274,898
+/- Projection	\$3,182,373	\$1,384,690	\$530,682	\$530,681	\$176,894	\$23,602	\$6,169	\$424	\$203	\$62	-	\$5,835,781
%+/- Projection	14.9%	14.5%	14.9%	14.9%	14.9%	-	-	-	-	-	-	14.9%
Prior Year Actual	\$20,402,545	\$8,626,975	\$3,400,856	\$3,400,856	\$1,133,619	\$431,699	\$9,752	\$40	\$379	\$7	\$88	\$37,406,816
+/- Prior Year	\$4,202,500	\$2,278,902	\$700,271	\$700,271	\$233,424	(\$408,097)	(\$3,583)	\$384	(\$176)	\$54	(\$88)	\$7,703,863
%+/- Prior Year	20.6%	26.4%	20.6%	20.6%	20.6%	-94.5%	-36.7%	956.9%	-46.4%	731.6%	-100.0%	20.6%
<b>Year-to-Date:</b>												
Actual	\$24,605,825	\$10,935,922	\$4,100,971	\$4,100,971	\$1,366,990	-	-	-	-	-	-	\$45,110,679
Reallocations	(\$779)	(\$30,044)	\$156	\$156	\$52	\$23,602	\$6,169	\$424	\$203	\$62	-	-
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%+/- Projection	14.9%	14.5%	14.9%	14.9%	14.9%	-	-	-	-	-	-	14.9%
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		(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  
*July 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	\$5,747,168	\$1,839,094	-	-	-	-	-	-	\$7,586,262
Reallocations	\$56,237	\$852,995	\$18,666	(\$927,656)	(\$244)	\$3	-	-	-
Adjusted Actual	\$5,803,405	\$2,692,089	\$18,666	(\$927,656)	(\$244)	\$3	-	-	\$7,586,262
Projection	\$5,913,507	\$1,892,322	-	-	-	-	-	-	\$7,805,829
+/- Projection	(\$110,102)	\$799,767	\$18,666	(\$927,656)	(\$244)	\$3	-	-	(\$219,567)
%+/- Projection	-1.9%	42.3%	-	-	-	-	-	-	-2.8%
Prior Year Actual	\$5,375,915	\$1,703,582	\$34,679	(\$19,530)	-	-	-	-	\$7,094,645
+/- Prior Year	\$427,490	\$988,507	(\$16,013)	(\$908,126)	(\$244)	\$3	-	-	\$491,617
%+/- Prior Year	8.0%	58.0%	-46.2%	-4649.9%	-	-	-	-	6.9%
<b>Year-to-Date:</b>									
Actual	\$5,747,168	\$1,839,094	-	-	-	-	-	-	\$7,586,262
Reallocations	\$56,237	\$852,995	\$18,666	(\$927,656)	(\$244)	\$3	-	-	-
Adjusted Actual	\$5,803,405	\$2,692,089	\$18,666	(\$927,656)	(\$244)	\$3	-	-	\$7,586,262
Projection	\$5,913,507	\$1,892,322	-	-	-	-	-	-	\$7,805,829
+/- Projection	(\$110,102)	\$799,767	\$18,666	(\$927,656)	(\$244)	\$3	-	-	(\$219,567)
%+/- Projection	-1.9%	42.3%	-	-	-	-	-	-	-2.8%
Prior Year Actual	\$5,375,915	\$1,703,582	\$34,679	(\$19,530)	-	-	-	-	\$7,094,645
+/- Prior Year	\$427,490	\$988,507	(\$16,013)	(\$908,126)	(\$244)	\$3	-	-	\$491,617
%+/- Prior Year	8.0%	58.0%	-46.2%	4649.9%	-	-	-	-	6.9%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

**NOTES:**

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