



City Manager Report

The City of OKLAHOMA CITY

NO: 1768

DATE: NOVEMBER 23, 2021

TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

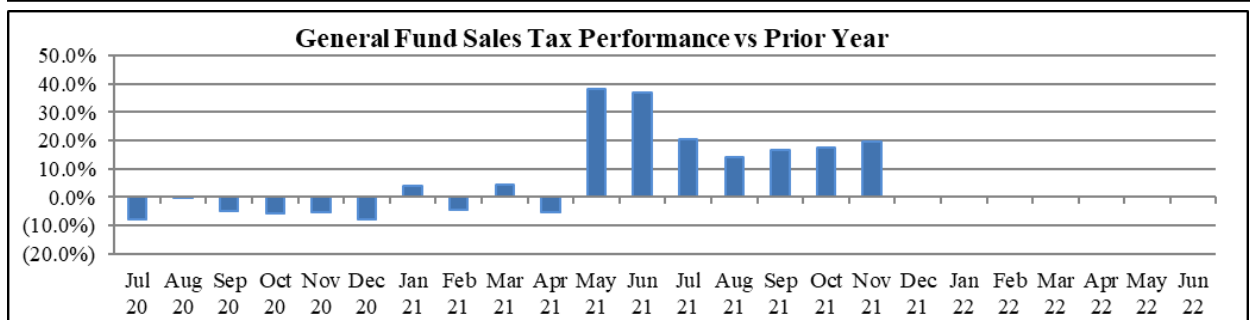
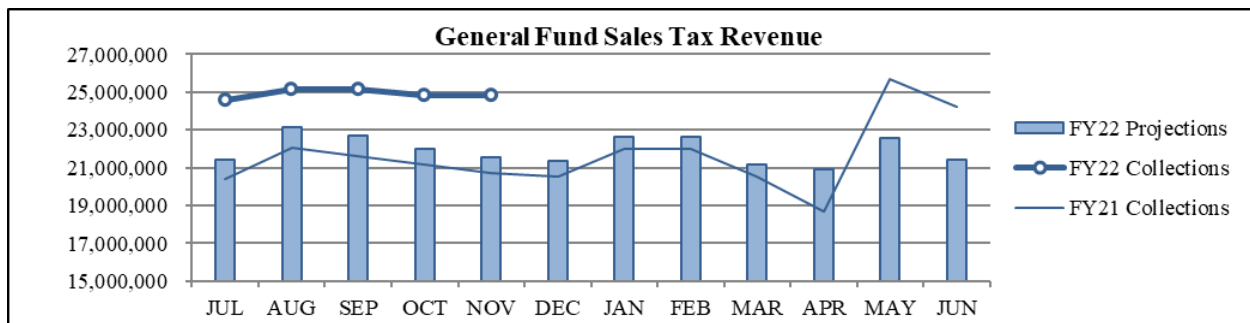
SUBJECT: NOVEMBER 2021 SALES AND USE TAX COLLECTIONS

The November remittance is made up primarily of actual collections for the last half of September and estimated collections for the first half of October along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$14,814,216 or 10.4% above projections for the year.

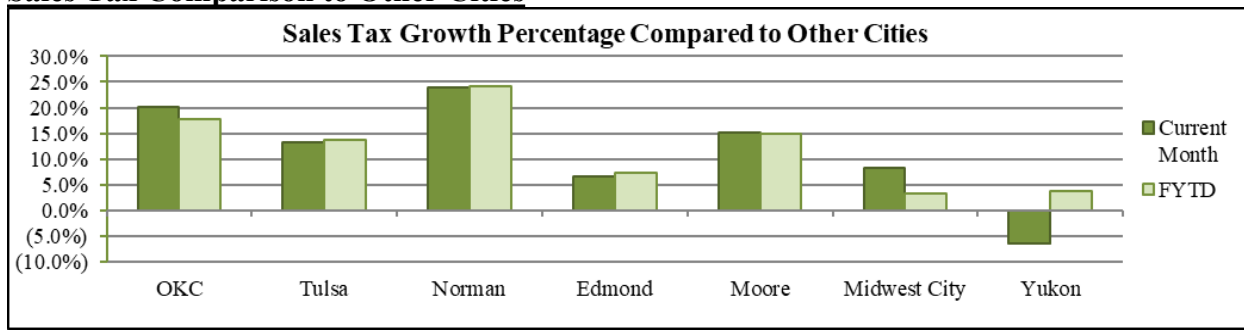
General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>			
Nov. FY22	Projection	\$ Diff	% Change
24,806,612	21,547,418	3,259,194	15.1%
YTD FY22	YTD Proj	\$ Diff	% Change
124,539,478	110,792,104	13,747,374	12.4%

SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Nov. FY22	Nov. FY21	\$ Diff	% Change
24,806,612	20,718,671	4,087,941	19.7%
YTD FY22	YTD FY21	\$ Diff	% Change
124,539,478	105,915,099	18,624,379	17.6%



Sales Tax Comparison to Other Cities



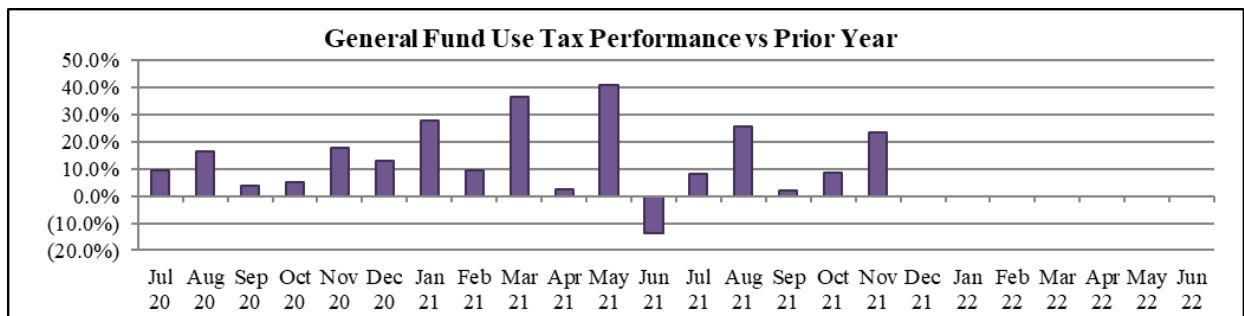
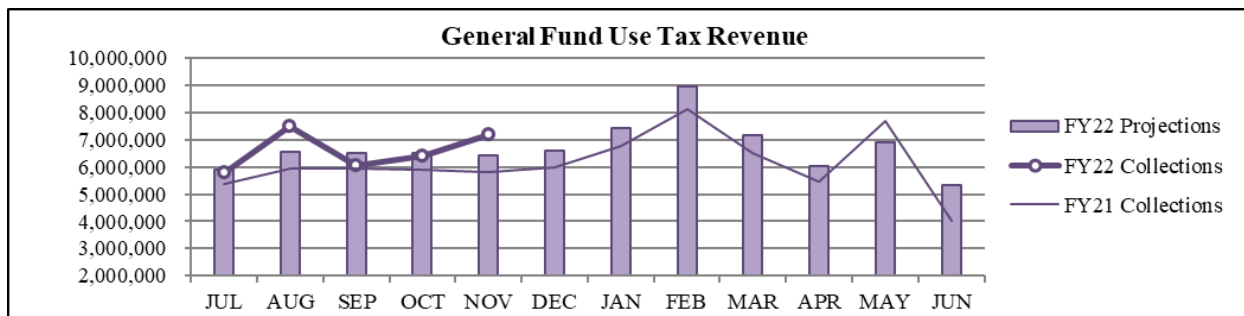
General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)			
Nov. FY22	Projection	\$ Diff	% Change
7,197,831	6,401,182	796,649	12.4%

USE TAX PERFORMANCE (vs Prior Year)			
Nov. FY22	Nov. FY21	\$ Diff	% Change
7,197,831	5,819,257	1,378,574	23.7%

YTD FY22	YTD Proj	\$ Diff	% Change
32,952,420	31,885,578	1,066,842	3.3%

YTD FY22	YTD FY21	\$ Diff	% Change
32,952,420	28,986,888	3,965,532	13.7%



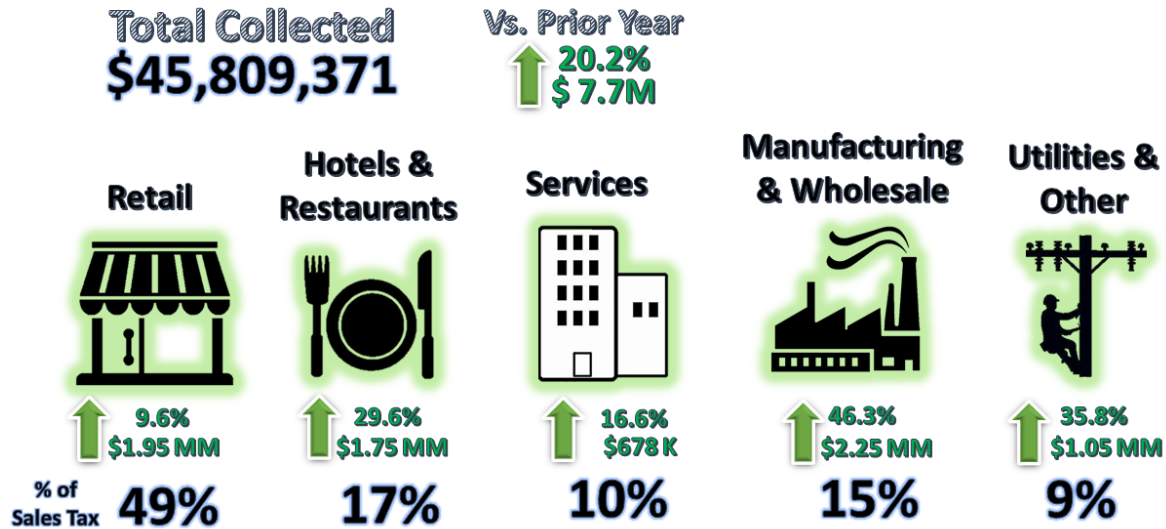
NAICS Categories Performance

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 49%. The largest year-over-year category changes for November were in Wholesale and Manufacturing (up \$2.25 million), Retail (up \$1.95 million), Hotels and Restaurants (up \$1.75 million).

SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Nov. FY22	Nov. FY21	\$ Diff	% Change
Wholesale & Mfg.	7,118,400	4,867,175	2,251,226	46.3%
Retail	22,261,108	20,312,798	1,948,310	9.6%
Hotels & Restaurants	7,681,059	5,926,433	1,754,626	29.6%
Utilities & Other	3,988,153	2,936,481	1,051,672	35.8%
Services	4,760,651	4,082,923	677,728	16.6%
Total	45,809,371	38,125,810	7,683,562	20.2%

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

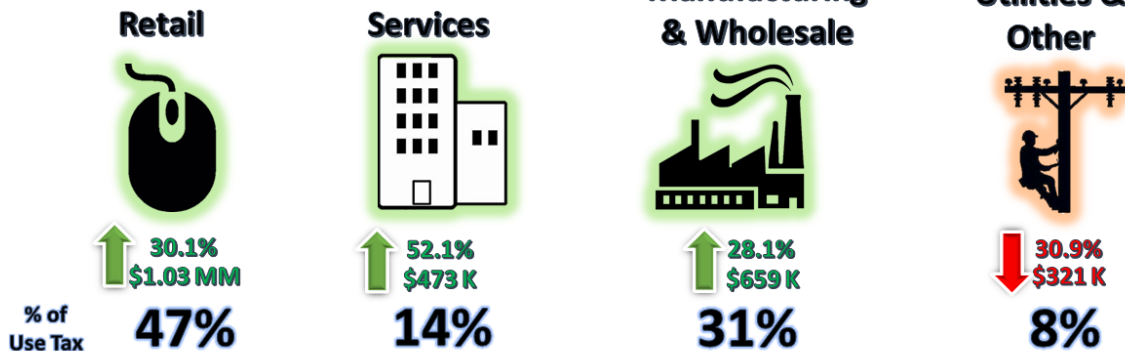
Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for November were in Retail (up \$1.03 million) and Manufacturing and Wholesale (up \$659 thousand).

USE TAX PERFORMANCE

Total Collected
\$9,554,642

Vs. Prior Year
↑ 23.9%
↑ \$1.84 MM



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Nov. FY22	Nov. FY21	\$ Diff	% Change
Retail	4,456,902	3,426,163	1,030,739	30.1%
Wholesale & Mfg.	3,001,254	2,342,140	659,114	28.1%
Services	1,380,087	907,098	472,990	52.1%
Utilities & Other	716,398	1,036,966	(320,568)	-30.9%
Total	9,554,642	7,712,367	1,842,274	23.9%

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
November 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	\$24,873,566	\$11,054,918	\$4,145,594	\$4,145,594	\$1,381,865	-	-	-	-	-	-	\$45,601,537
Reallocations	(\$66,954)	\$61,091	(\$11,078)	(\$11,078)	(\$3,693)	\$29,771	\$1,941	-	-	-	-	-
Adjusted Actual	\$24,806,612	\$11,116,009	\$4,134,516	\$4,134,516	\$1,378,172	\$29,771	\$1,941	-	-	-	-	\$45,601,537
Projection	\$21,547,418	\$9,576,630	\$3,591,236	\$3,591,236	\$1,197,079	-	-	-	-	-	-	\$39,503,599
+/- Projection	\$3,259,194	\$1,539,378	\$543,280	\$543,280	\$181,093	\$29,771	\$1,941	-	-	-	-	\$6,097,938
%+/- Projection	15.1%	16.1%	15.1%	15.1%	15.1%	-	-	-	-	-	-	15.4%
Prior Year Actual	\$20,718,671	\$9,211,566	\$3,449,505	\$3,449,505	\$1,149,835	\$73,680	(\$86,787)	\$6	\$96	\$7	\$82	\$37,966,166
+/- Prior Year	\$4,087,941	\$1,904,443	\$685,011	\$685,011	\$228,337	(\$43,909)	\$88,728	(\$6)	(\$96)	(\$7)	(\$82)	\$7,635,371
%+/- Prior Year	19.7%	20.7%	19.9%	19.9%	19.9%	-59.6%	-102.2%	-100.0%	-100.0%	-100.0%	-100.0%	20.1%
Year-to-Date:												
Actual	\$124,605,571	\$55,380,254	\$20,767,595	\$20,767,595	\$6,922,532	-	-	-	-	-	-	\$228,443,547
Reallocations	(\$66,093)	(\$13,578)	(\$11,243)	(\$11,243)	(\$3,748)	\$111,394	(\$10,462)	\$403	\$4,208	\$357	\$3	-
Adjusted Actual	\$124,539,478	\$55,366,676	\$20,756,352	\$20,756,352	\$6,918,784	\$111,394	(\$10,462)	\$403	\$4,208	\$357	\$3	\$228,443,547
Projection	\$110,792,104	\$49,240,935	\$18,465,350	\$18,465,351	\$6,155,117	-	-	-	-	-	-	\$203,118,857
+/- Projection	\$13,747,374	\$6,125,740	\$2,291,002	\$2,291,002	\$763,667	\$111,394	(\$10,462)	\$403	\$4,208	\$357	\$3	\$25,324,690
%+/- Projection	12.4%	12.4%	12.4%	12.4%	12.4%	-	-	-	-	-	-	12.5%
Prior Year Actual	\$105,915,099	\$46,214,103	\$17,650,205	\$17,650,205	\$5,883,402	\$908,748	(\$58,408)	\$253	\$1,349	\$37	\$582	\$194,165,575
+/- Prior Year	\$18,624,379	\$9,152,572	\$3,106,147	\$3,106,147	\$1,035,382	(\$797,355)	\$47,946	\$150	\$2,859	\$320	(\$579)	\$34,277,971
%+/- Prior Year	17.6%	19.8%	17.6%	17.6%	17.6%	-87.7%	-82.1%	59.4%	211.9%	860.9%	-99.5%	17.7%
	(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
November 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	\$7,205,718	\$2,305,830	-	-	-	-	-	-	\$9,511,547
Reallocations	(\$7,887)	\$32,742	\$1,393	(\$26,248)	-	-	-	-	-
Adjusted Actual	\$7,197,831	\$2,338,572	\$1,393	(\$26,248)	-	-	-	-	\$9,511,547
Projection	\$6,401,182	\$2,048,378	-	-	-	-	-	-	\$8,449,560
+/- Projection	\$796,649	\$290,193	\$1,393	(\$26,248)	-	-	-	-	\$1,061,987
%+/- Projection	12.4%	14.2%	-	-	-	-	-	-	12.6%
Prior Year Actual	\$5,819,257	\$1,858,096	\$11,135	(\$9,312)	-	\$1,616	\$0	-	\$7,680,792
+/- Prior Year	\$1,378,574	\$480,476	(\$9,742)	(\$16,936)	-	(\$1,616)	(\$0)	-	\$1,830,755
%+/- Prior Year	23.7%	25.9%	-87.5%	-181.9%	-	-100.0%	-100.0%	-	23.8%
Year-to-Date:									
Actual	\$32,887,651	\$10,524,048	-	-	-	-	-	-	\$43,411,700
Reallocations	\$64,769	\$1,099,700	\$60,596	(\$1,011,656)	(\$213,415)	\$6	-	-	-
Adjusted Actual	\$32,952,420	\$11,623,748	\$60,596	(\$1,011,656)	(\$213,415)	\$6	-	-	\$43,411,700
Projection	\$31,885,578	\$10,203,385	-	-	-	-	-	-	\$42,088,963
+/- Projection	\$1,066,842	\$1,420,364	\$60,596	(\$1,011,656)	(\$213,415)	\$6	-	-	\$1,322,737
%+/- Projection	3.3%	13.9%	-	-	-	-	-	-	3.1%
Prior Year Actual	\$28,986,888	\$9,236,630	\$70,958	(\$36,244)	-	\$1,635	\$0	-	\$38,259,868
+/- Prior Year	\$3,965,532	\$2,387,118	(\$10,363)	(\$975,412)	(\$213,415)	(\$1,629)	(\$0)	-	\$5,151,831
%+/- Prior Year	13.7%	25.8%	-14.6%	2691.3%	-	-99.7%	-100.0%	-	13.5%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

NOTES:

- (1) The **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, City & Schools, 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.