



City Manager Report

The City of OKLAHOMA CITY

NO: 1779

DATE: DECEMBER 21, 2021

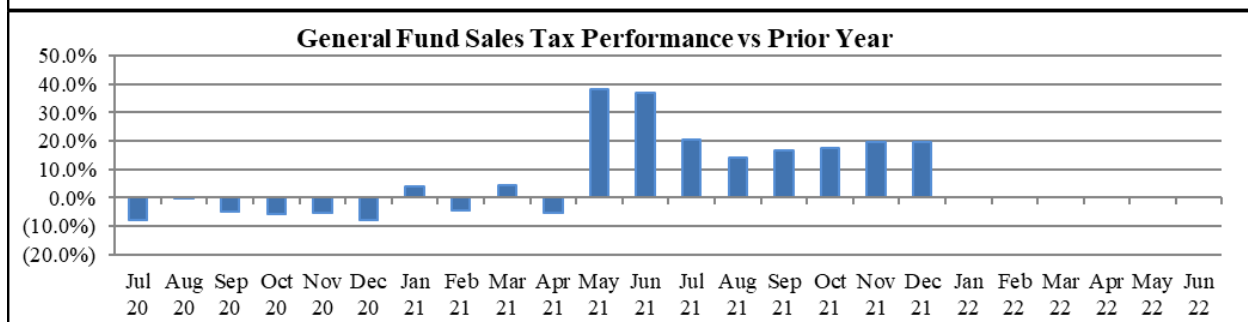
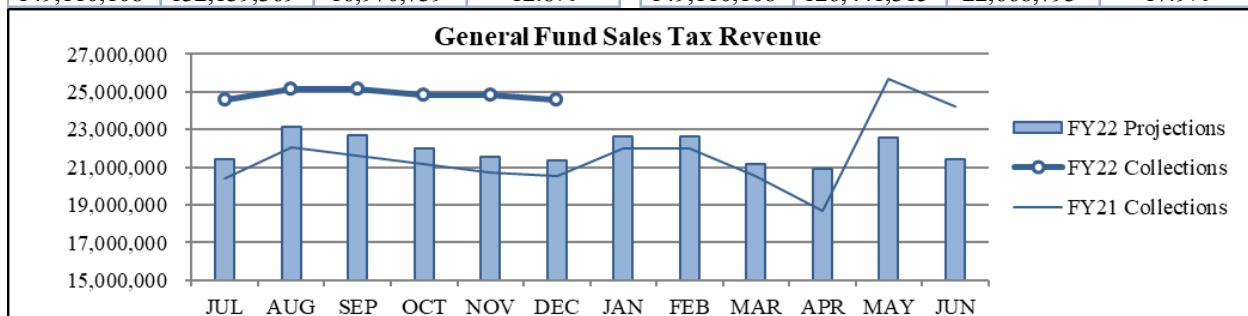
TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL

SUBJECT: DECEMBER 2021 SALES AND USE TAX COLLECTIONS

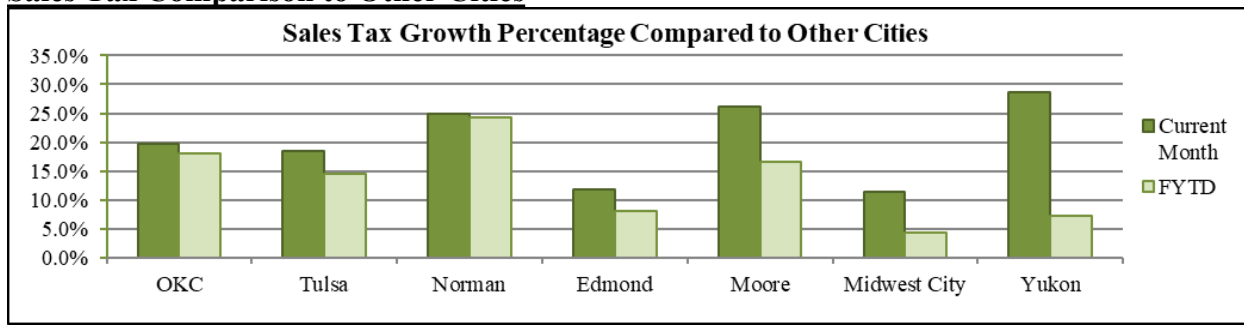
The December remittance is made up primarily of actual collections for the last half of October and estimated collections for the first half of November along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$18,671,331 or 10.9% above projections for the year.

General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Dec. FY22	Projection	\$ Diff	% Change	Dec. FY22	Dec. FY21	\$ Diff	% Change
24,570,630	21,347,265	3,223,365	15.1%	24,570,630	20,526,216	4,044,414	19.7%
YTD FY22	YTD Proj	\$ Diff	% Change	YTD FY22	YTD FY21	\$ Diff	% Change
149,110,108	132,139,369	16,970,739	12.8%	149,110,108	126,441,315	22,668,793	17.9%

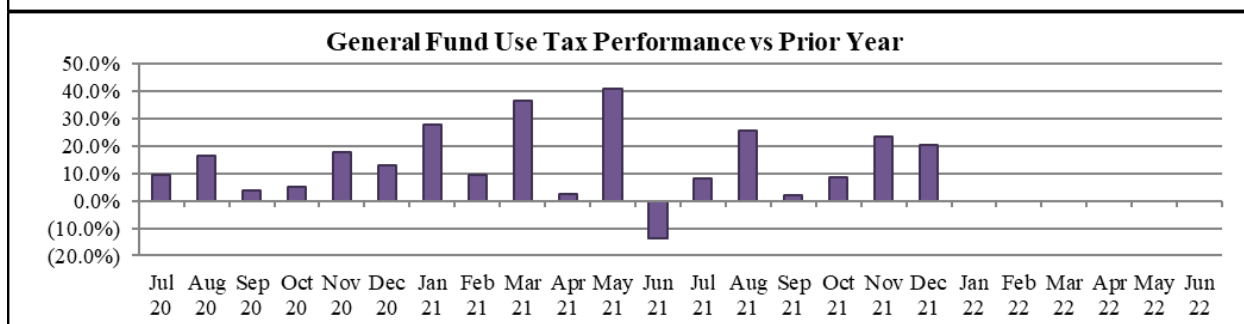
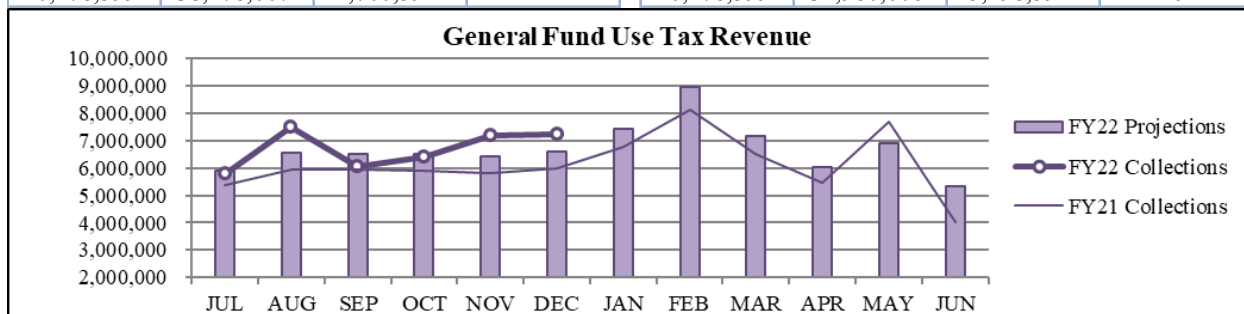


Sales Tax Comparison to Other Cities



General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Dec. FY22	Projection	\$ Diff	% Change	Dec. FY22	Dec. FY21	\$ Diff	% Change
7,226,179	6,592,429	633,750	9.6%	7,226,179	5,993,118	1,233,062	20.6%
YTD FY22	YTD Proj	\$ Diff	% Change	YTD FY22	YTD FY21	\$ Diff	% Change
40,178,599	38,478,007	1,700,592	4.4%	40,178,599	34,980,006	5,198,594	14.9%



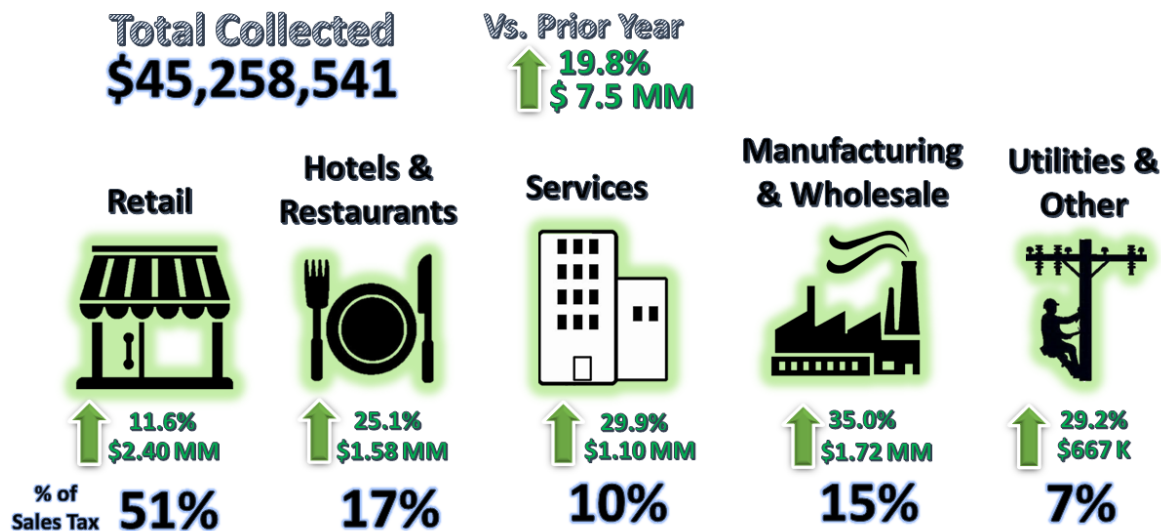
NAICS Categories Performance

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 51%. The largest year-over-year category changes for December were in Retail (up \$2.4 million), Manufacturing and Wholesale (up \$1.72 million), Hotels and Restaurants (up \$1.58 million).

SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Dec. FY22	Dec. FY21	\$ Diff	% Change
Retail	23,007,824	20,608,426	2,399,399	11.6%
Wholesale & Mfg.	6,639,005	4,917,537	1,721,469	35.0%
Hotels & Restaurants	7,890,609	6,309,529	1,581,079	25.1%
Services	4,768,385	3,670,293	1,098,092	29.9%
Utilities & Other	2,952,718	2,285,979	666,739	29.2%
Total	45,258,541	37,791,764	7,466,777	19.8%

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

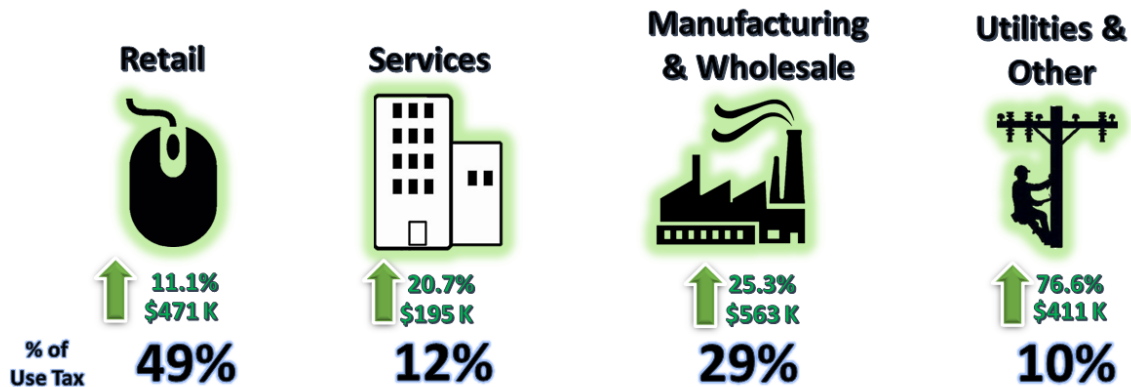
Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for December were in Manufacturing and Wholesale (up \$563 thousand) and Retail (up \$471 thousand).

USE TAX PERFORMANCE

Total Collected
\$9,584,975


Vs. Prior Year
↑ 20.7%
↑ \$1.6 MM



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Dec. FY22	Dec. FY21	\$ Diff	% Change
Wholesale & Mfg.	2,786,093	2,222,894	563,200	25.3%
Retail	4,714,765	4,243,412	471,353	11.1%
Utilities & Other	947,571	536,426	411,145	76.6%
Services	1,136,546	941,300	195,246	20.7%
Total	9,584,975	7,944,032	1,640,943	20.7%

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
December 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	\$24,572,064	\$10,920,917	\$4,095,344	\$4,095,344	\$1,365,115	-	-	-	-	-	-	\$45,048,784
Reallocations	(\$1,434)	(\$48,230)	\$344	\$344	\$115	\$34,880	\$13,982	-	-	-	-	-
Adjusted Actual	\$24,570,630	\$10,872,687	\$4,095,688	\$4,095,688	\$1,365,229	\$34,880	\$13,982	-	-	-	-	\$45,048,784
Projection	\$21,347,265	\$9,487,673	\$3,557,877	\$3,557,877	\$1,185,959	-	-	-	-	-	-	\$39,136,652
+/- Projection	\$3,223,365	\$1,385,014	\$537,811	\$537,810	\$179,270	\$34,880	\$13,982	-	-	-	-	\$5,912,132
%+/- Projection	15.1%	14.6%	15.1%	15.1%	15.1%	-	-	-	-	-	-	15.1%
Prior Year Actual	\$20,526,216	\$9,079,997	\$3,421,037	\$3,421,037	\$1,140,346	\$42,751	(\$2,318)	\$28	\$189	\$1,056	-	\$37,630,338
+/- Prior Year	\$4,044,414	\$1,792,691	\$674,651	\$674,651	\$224,884	(\$7,871)	\$16,299	(\$28)	(\$189)	(\$1,056)	-	\$7,418,446
%+/- Prior Year	19.7%	19.7%	19.7%	19.7%	19.7%	-18.4%	-703.3%	-100.0%	-100.0%	-100.0%	-	19.7%
Year-to-Date:												
Actual	\$149,177,635	\$66,301,171	\$24,862,939	\$24,862,939	\$8,287,646	-	-	-	-	-	-	\$273,492,330
Reallocations	(\$67,527)	(\$61,808)	(\$10,899)	(\$10,899)	(\$3,633)	\$146,274	\$3,520	\$403	\$4,208	\$357	\$3	-
Adjusted Actual	\$149,110,108	\$66,239,363	\$24,852,040	\$24,852,040	\$8,284,013	\$146,274	\$3,520	\$403	\$4,208	\$357	\$3	\$273,492,330
Projection	\$132,139,369	\$58,728,608	\$22,023,227	\$22,023,228	\$7,341,076	-	-	-	-	-	-	\$242,255,508
+/- Projection	\$16,970,739	\$7,510,755	\$2,828,813	\$2,828,812	\$942,937	\$146,274	\$3,520	\$403	\$4,208	\$357	\$3	\$31,236,822
%+/- Projection	12.8%	12.8%	12.8%	12.8%	12.8%	-	-	-	-	-	-	12.9%
Prior Year Actual	\$126,441,315	\$55,294,100	\$21,071,242	\$21,071,242	\$7,023,747	\$951,500	(\$60,726)	\$281	\$1,538	\$1,093	\$582	\$231,795,913
+/- Prior Year	\$22,668,793	\$10,945,263	\$3,780,798	\$3,780,798	\$1,260,266	(\$805,226)	\$64,246	\$123	\$2,670	(\$735)	(\$579)	\$41,696,417
%+/- Prior Year	17.9%	19.8%	17.9%	17.9%	17.9%	-84.6%	-105.8%	43.6%	173.6%	-67.3%	-99.5%	18.0%
	(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
December 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	\$7,227,874	\$2,312,920	-	-	-	-	-	-	\$9,540,793
Reallocations	(\$1,694)	\$31,724	(\$11,037)	(\$18,993)	-	-	-	-	-
Adjusted Actual	\$7,226,179	\$2,344,644	(\$11,037)	(\$18,993)	-	-	-	-	\$9,540,793
Projection	\$6,592,429	\$2,109,577	-	-	-	-	-	-	\$8,702,006
+/- Projection	\$633,750	\$235,067	(\$11,037)	(\$18,993)	-	-	-	-	\$838,787
%+/- Projection	9.6%	11.1%	-	-	-	-	-	-	9.6%
Prior Year Actual	\$5,993,118	\$1,920,059	\$6,500	(\$9,535)	\$0	-	-	-	\$7,910,142
+/- Prior Year	\$1,233,062	\$424,585	(\$17,538)	(\$9,458)	(\$0)	-	-	-	\$1,630,652
%+/- Prior Year	20.6%	22.1%	-269.8%	-99.2%	-100.0%	-	-	-	20.6%
Year-to-Date:									
Actual	\$40,115,525	\$12,836,968	-	-	-	-	-	-	\$52,952,493
Reallocations	\$63,075	\$1,131,424	\$49,558	(\$1,030,648)	(\$213,415)	\$6	-	-	-
Adjusted Actual	\$40,178,599	\$13,968,392	\$49,558	(\$1,030,648)	(\$213,415)	\$6	-	-	\$52,952,493
Projection	\$38,478,007	\$12,312,962	-	-	-	-	-	-	\$50,790,969
+/- Projection	\$1,700,592	\$1,655,430	\$49,558	(\$1,030,648)	(\$213,415)	\$6	-	-	\$2,161,524
%+/- Projection	4.4%	13.4%	-	-	-	-	-	-	4.3%
Prior Year Actual	\$34,980,006	\$11,156,689	\$77,458	(\$45,779)	\$0	\$1,635	\$0	-	\$46,170,010
+/- Prior Year	\$5,198,594	\$2,811,703	(\$27,900)	(\$984,870)	(\$213,415)	(\$1,629)	(\$0)	-	\$6,782,483
%+/- Prior Year	14.9%	25.2%	-36.0%	2151.4%	-304878371.4%	-99.7%	-100.0%	-	14.7%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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