



# City Manager Report

## The City of OKLAHOMA CITY

**NO:** 1867

**DATE:** AUGUST 30, 2022

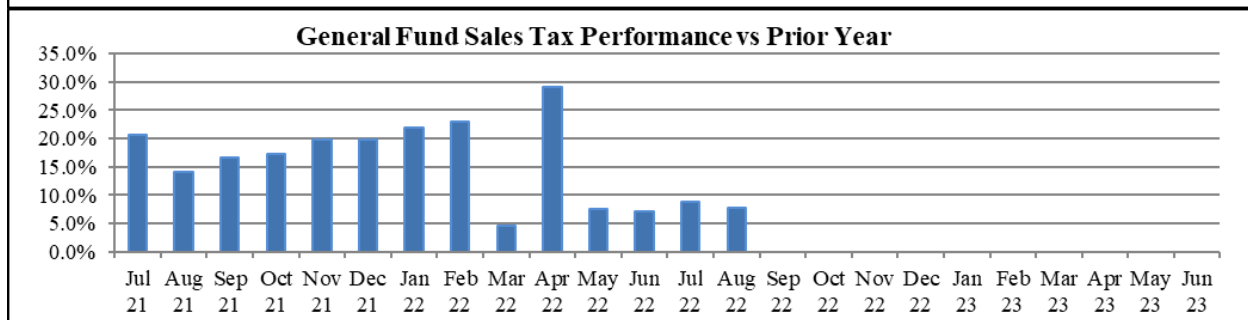
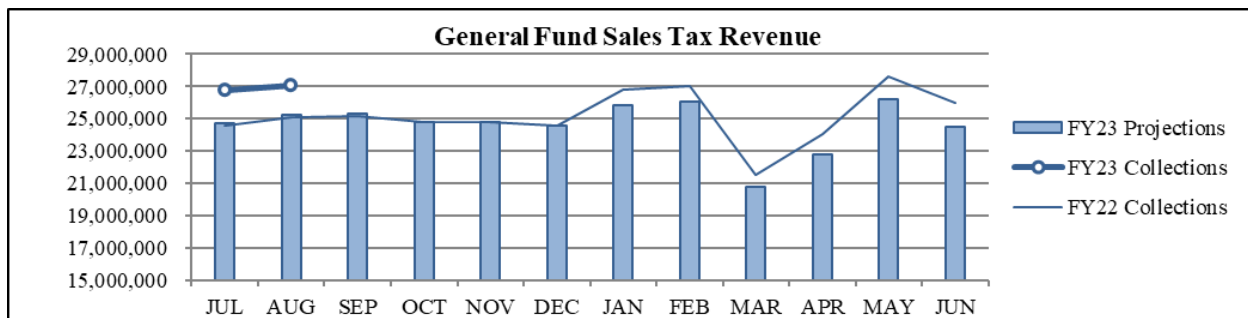
**TO:** THE MAYOR AND MEMBERS OF THE CITY COUNCIL

**SUBJECT:** August 2022 SALES AND USE TAX COLLECTIONS

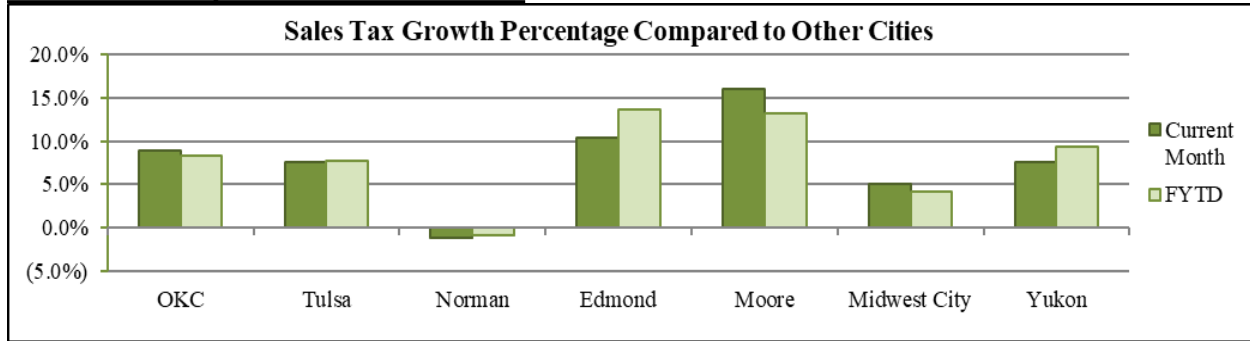
The August remittance is made up primarily of actual collections for the last half of June and estimated collections for the first half of July along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$4,384,885 or 6.8% above projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Aug. FY23	Projection	\$ Diff	% Change	Aug. FY23	Aug. FY22	\$ Diff	% Change
27,066,411	25,258,055	1,808,356	7.2%	27,066,411	25,132,393	1,934,018	7.7%
YTD FY23	YTD Proj	\$ Diff	% Change	YTD FY23	YTD FY22	\$ Diff	% Change
53,849,893	49,986,126	3,863,767	7.7%	53,849,893	49,737,438	4,112,455	8.3%



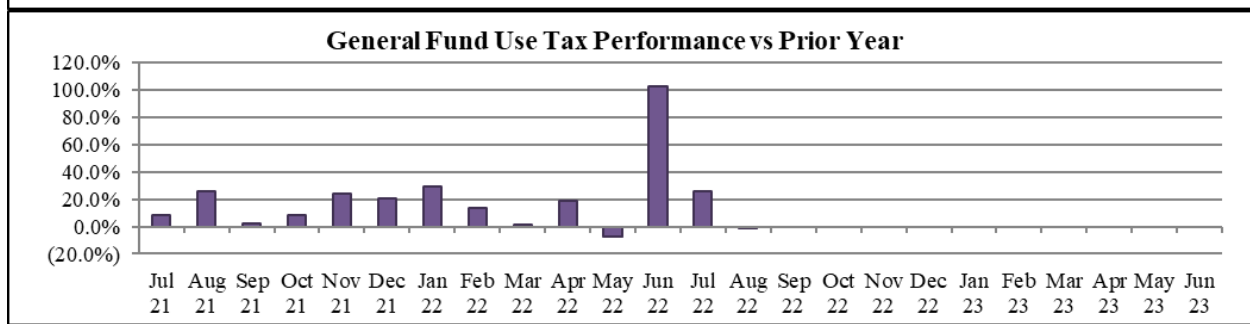
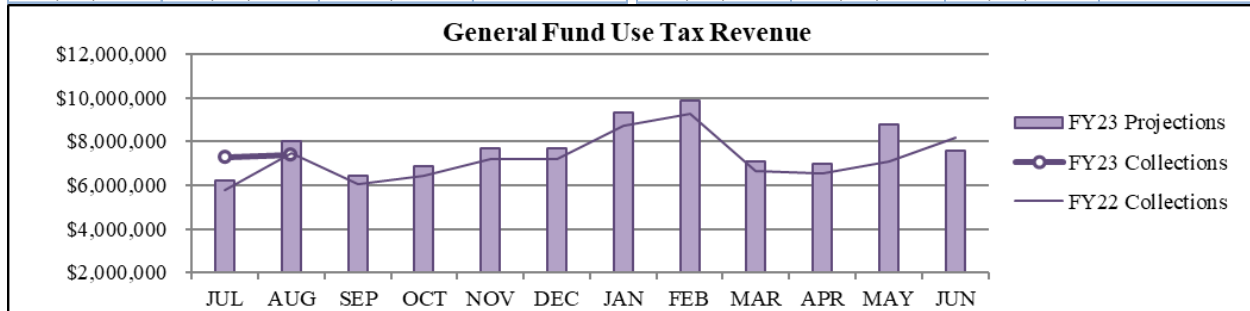
## Sales Tax Comparison to Other Cities



Edmond sale tax rate increased by .25% beginning January 1, 2022.

## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Aug. FY23	Projection	\$ Diff	% Change	Aug. FY23	Aug. FY22	\$ Diff	% Change
7,409,863	8,001,684	(591,821)	-7.4%	7,409,863	7,495,020	(85,158)	-1.1%
YTD FY23	YTD Proj	\$ Diff	% Change	YTD FY23	YTD FY22	\$ Diff	% Change
14,718,518	14,197,399	521,119	3.7%	14,718,518	13,298,425	1,420,092	10.7%



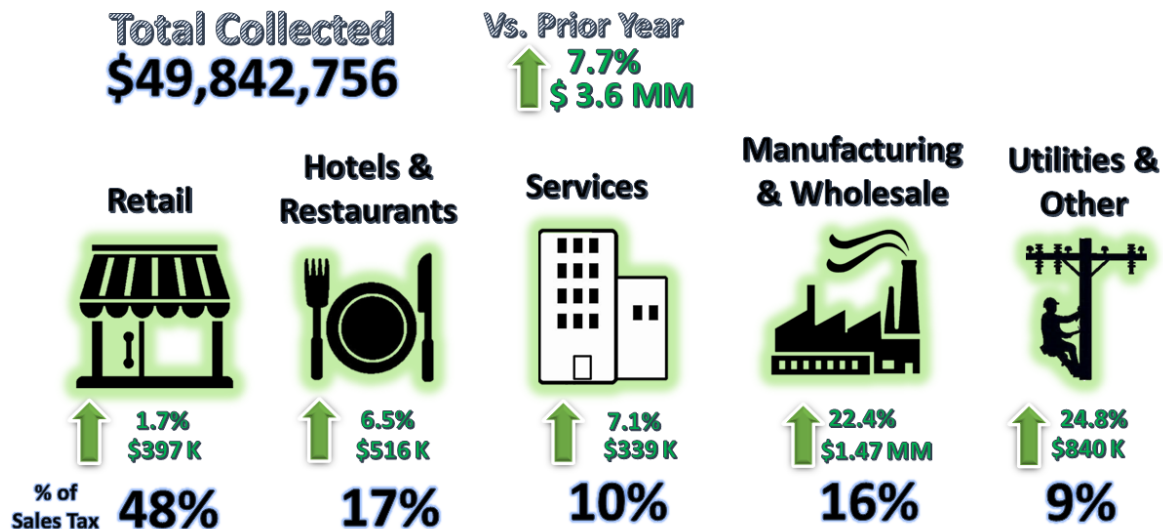
## NAICS Categories Performance

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 48%. The largest year-over-year category changes for August were in Wholesale and Manufacturing (up \$1.47 million), Utilities and Other (up \$840 thousand), and Hotels and Restaurants (up \$516 thousand).

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Aug. FY23	Aug. FY22	\$ Diff	% Change
Wholesale & Mfg.	8,015,060	6,547,768	1,467,292	22.4%
Utilities & Other	4,231,184	3,391,212	839,972	24.8%
Hotels & Restaurants	8,416,188	7,900,013	516,175	6.5%
Retail	24,049,560	23,652,333	397,227	1.7%
Services	5,130,764	4,791,550	339,214	7.1%
Total	49,842,756	46,282,876	3,559,879	7.7%

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

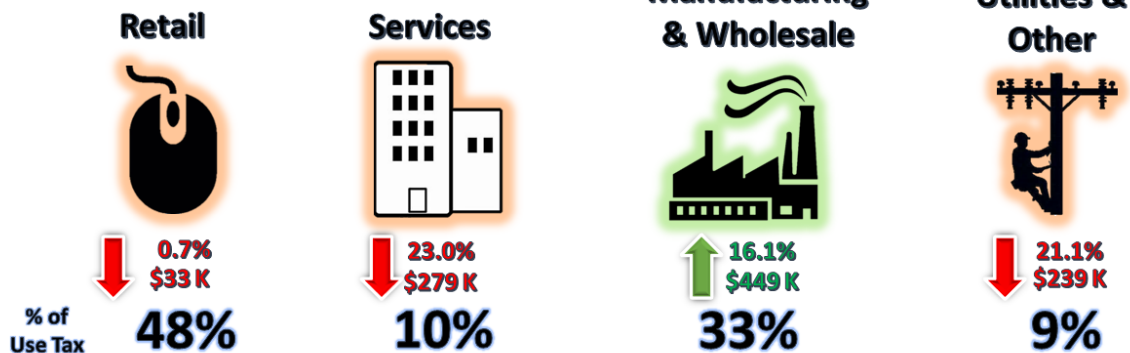
## Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for August were in Wholesale and Manufacturing (up \$449 thousand) and Services (down \$279 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$9,823,739**

**Vs. Prior Year**  
**↓ 1.0%**  
**\$101 K**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Aug. FY23	Aug. FY22	\$ Diff	% Change
Wholesale & Mfg.	3,236,866	2,787,728	449,138	16.1%
Services	935,575	1,214,402	(278,827)	-23.0%
Utilities & Other	894,712	1,133,731	(239,019)	-21.1%
Retail	4,756,586	4,789,310	(32,725)	-0.7%
Total	9,823,739	9,925,172	(101,433)	-1.0%

*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**  
*August 2022*

	<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	\$27,066,806	\$12,029,692	\$4,511,134	\$4,511,134	\$1,503,711	-	-	-	-	-	-	\$49,622,478
Reallocations	(\$395)	\$1,893	\$141	\$141	\$47	(\$6,783)	\$4,957	\$256	\$209	\$28	-	493
Adjusted Actual	\$27,066,411	\$12,031,585	\$4,511,275	\$4,511,275	\$1,503,758	(\$6,783)	\$4,957	\$256	\$209	\$28	-	\$49,622,971
Projection	\$25,258,055	\$11,225,802	\$4,209,676	\$4,209,676	\$1,403,225	-	-	-	-	-	-	\$46,306,434
+/- Projection	\$1,808,356	\$805,783	\$301,599	\$301,599	\$100,533	(\$6,783)	\$4,957	\$256	\$209	\$28	-	\$3,316,537
%+/- Projection	7.2%	7.2%	7.2%	7.2%	7.2%	-	-	-	-	-	-	7.2%
Prior Year Actual	\$25,132,393	\$11,130,801	\$4,188,922	\$4,188,922	\$1,396,307	\$35,104	\$4,060	\$256	\$209	\$28	-	\$46,077,002
+/- Prior Year	\$1,934,018	\$900,784	\$322,353	\$322,353	\$107,451	(\$41,888)	\$897	-	-	-	-	\$3,545,970
%+/- Prior Year	7.7%	8.1%	7.7%	7.7%	7.7%	-119.3%	22.1%	-	-	-	-	7.7%
<b>Year-to-Date:</b>												
Actual	\$53,849,589	\$23,933,150	\$8,974,931	\$8,974,931	\$2,991,644	-	-	-	-	-	-	\$98,724,246
Reallocations	\$304	(\$32,260)	\$954	\$954	\$318	\$8,046	\$21,683	-	-	-	-	-
Adjusted Actual	\$53,849,893	\$23,900,890	\$8,975,886	\$8,975,886	\$2,991,962	\$8,046	\$21,683	-	-	-	-	\$98,724,246
Projection	\$49,986,126	\$22,216,056	\$8,331,021	\$8,331,021	\$2,777,007	-	-	-	-	-	-	\$91,641,231
+/- Projection	\$3,863,767	\$1,684,834	\$644,865	\$644,865	\$214,955	\$8,046	\$21,683	-	-	-	-	\$7,083,015
%+/- Projection	7.7%	7.6%	7.7%	7.7%	7.7%	-	-	-	-	-	-	7.7%
Prior Year Actual	\$49,737,438	\$22,036,679	\$8,290,048	\$8,290,048	\$2,763,349	\$58,706	\$10,228	\$680	\$413	\$89	-	\$91,187,680
+/- Prior Year	\$4,112,455	\$1,864,211	\$685,837	\$685,837	\$228,612	(\$50,660)	\$11,455	(\$680)	(\$413)	(\$89)	-	\$7,536,565
%+/- Prior Year	8.3%	8.5%	8.3%	8.3%	8.3%	-86.3%	112.0%	-100.0%	-100.0%	-100.0%	-	8.3%
		(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  
*August 2022*

	<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	\$7,409,656	\$2,371,090	-	-	-	-	-	-	\$9,780,746
Reallocations	\$207	\$13,751	(\$11,022)	(\$2,935)	-	-	-	-	-
Adjusted Actual	\$7,409,863	\$2,384,841	(\$11,022)	(\$2,935)	-	-	-	-	\$9,780,746
Projection	\$8,001,684	\$2,560,539	-	-	-	-	-	-	\$10,562,223
+/- Projection	(\$591,821)	(\$175,698)	(\$11,022)	(\$2,935)	-	-	-	-	(\$781,477)
% +/- Projection	-7.4%	-6.9%	-	-	-	-	-	-	-7.4%
Prior Year Actual	\$7,495,020	\$2,544,537	(\$738)	(\$13,549)	(\$144,487)	-	-	-	\$9,880,784
+/- Prior Year	(\$85,158)	(\$159,696)	(\$10,285)	\$10,614	\$144,487	-	-	-	(\$100,038)
% +/- Prior Year	-1.1%	-6.3%	1394.5%	78.3%	-100.0%	-	-	-	-1.0%
<b>Year-to-Date:</b>									
Actual	\$14,718,860	\$4,710,035	-	-	-	-	-	-	\$19,428,895
Reallocations	(\$343)	\$29,374	(\$24,924)	(\$4,108)	-	-	-	-	-
Adjusted Actual	\$14,718,518	\$4,739,410	(\$24,924)	(\$4,108)	-	-	-	-	\$19,428,895
Projection	\$14,197,399	\$4,543,168	-	-	-	-	-	-	\$18,740,567
+/- Projection	\$521,119	\$196,242	(\$24,924)	(\$4,108)	-	-	-	-	\$688,328
% +/- Projection	3.7%	4.3%	-	-	-	-	-	-	3.7%
Prior Year Actual	\$13,298,425	\$5,236,626	\$17,928	(\$941,205)	(\$144,731)	\$3	-	-	\$17,467,046
+/- Prior Year	\$1,420,092	(\$497,217)	(\$42,852)	\$937,097	\$144,731	(\$3)	-	-	\$1,961,849
% +/- Prior Year	10.7%	-9.5%	-239.0%	-99.6%	-100.0%	-100.0%	-	-	11.2%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

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