



# City Manager Report

## The City of OKLAHOMA CITY

**NO: 1889**

**DATE: OCTOBER 25, 2022**

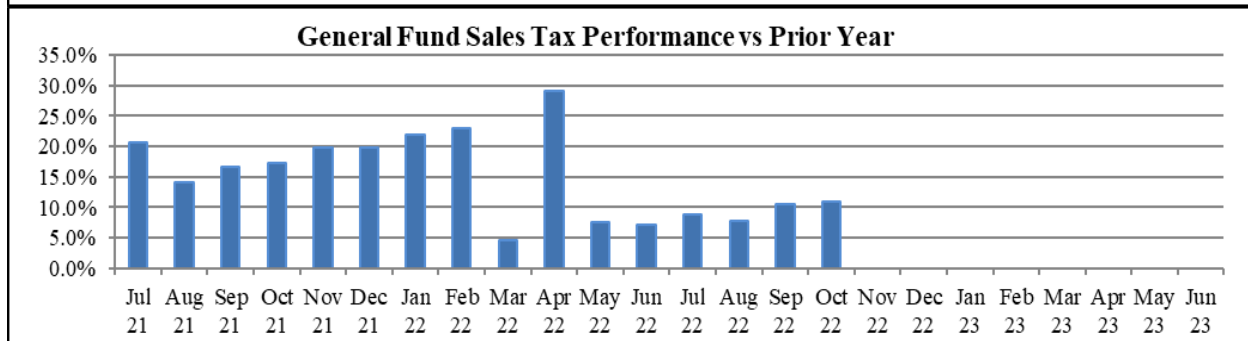
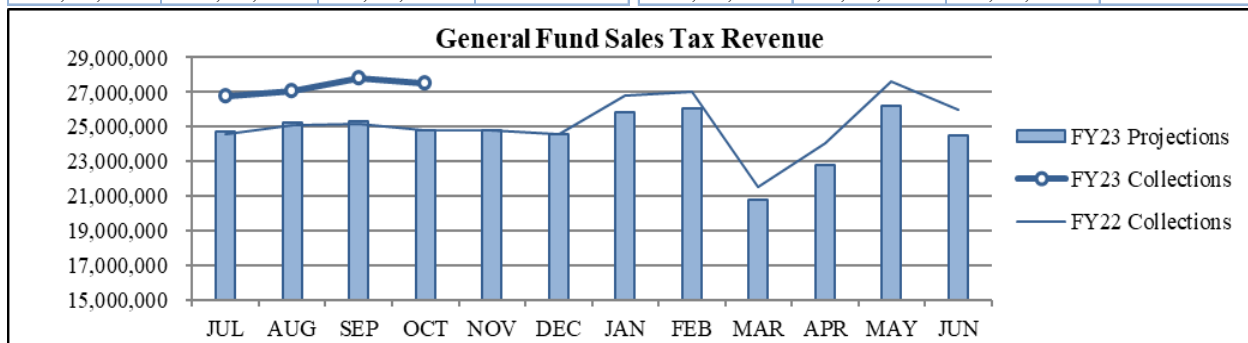
**TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL**

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

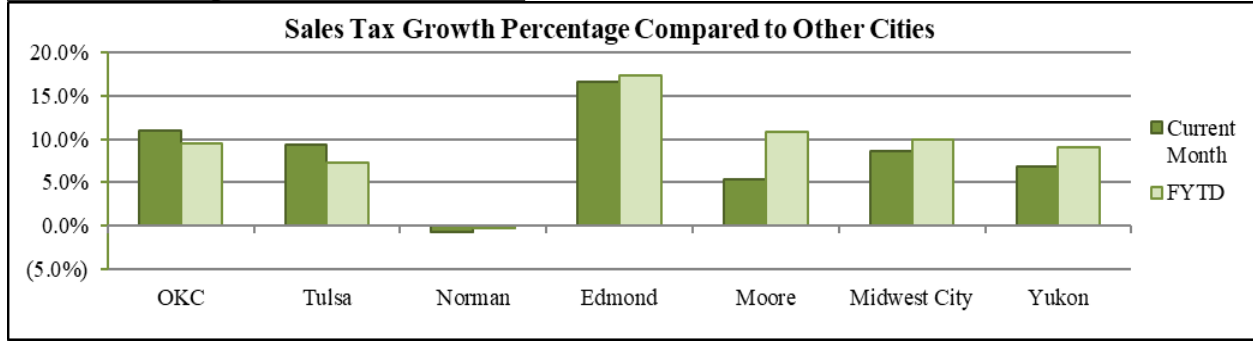
The October remittance is made up primarily of actual collections for the last half of August and estimated collections for the first half of September along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$11,581,941 or 9.1% above projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
Oct. FY23	Projection	\$ Diff	% Change	Oct. FY23	Oct. FY22	\$ Diff	% Change
27,527,250	24,823,001	2,704,249	10.9%	27,527,250	24,823,001	2,704,250	10.9%
YTD FY23	YTD Proj	\$ Diff	% Change	YTD FY23	YTD FY22	\$ Diff	% Change
109,178,689	100,107,416	9,071,273	9.1%	109,178,689	99,732,866	9,445,824	9.5%



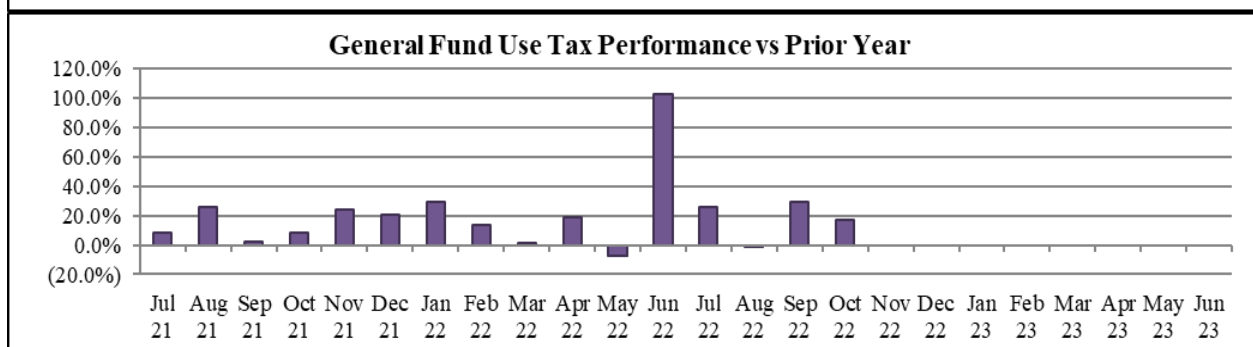
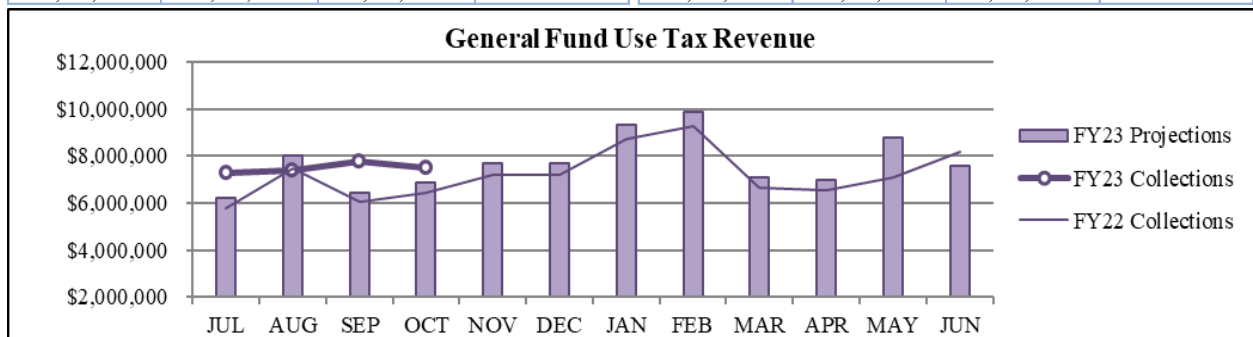
## Sales Tax Comparison to Other Cities



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)			
Oct. FY23	Projection	\$ Diff	% Change	Oct. FY23	Oct. FY22	\$ Diff	% Change
7,507,236	6,854,513	652,723	9.5%	7,507,236	6,420,488	1,086,747	16.9%
YTD FY23	YTD Proj	\$ Diff	% Change	YTD FY23	YTD FY22	\$ Diff	% Change
30,006,267	27,495,599	2,510,668	9.1%	30,006,267	25,754,590	4,251,677	16.5%



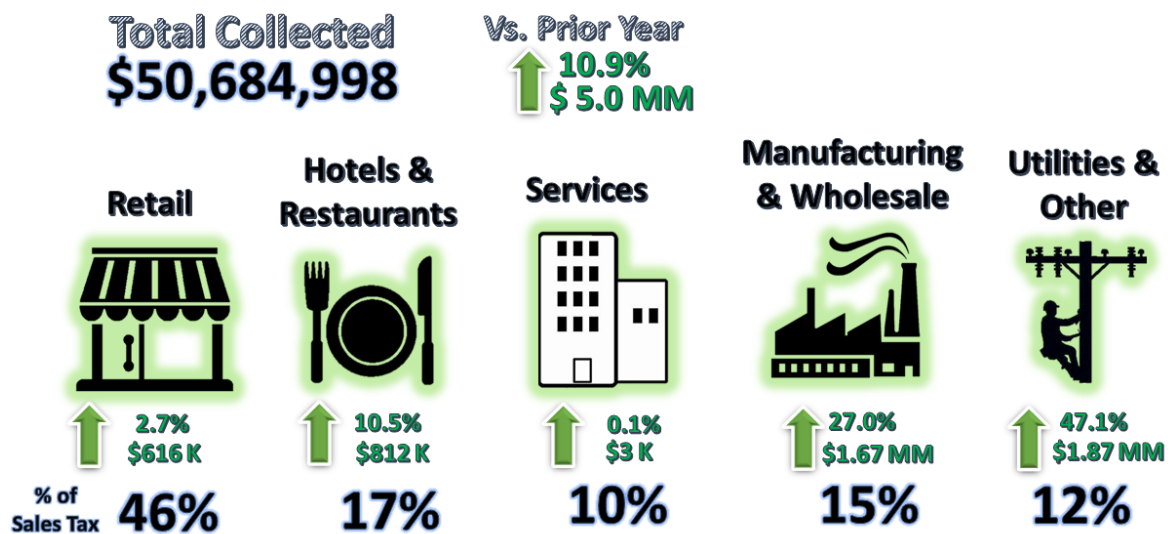
## NAICS Categories Performance

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 46%. The largest year-over-year category changes for October were in Utilities and Other (up \$1.87 million) and Wholesale and Manufacturing (up \$1.67 million).

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Oct. FY23	Oct. FY22	\$ Diff	% Change
Utilities & Other	5,844,899	3,974,597	1,870,301	47.1%
Wholesale & Mfg.	7,861,417	6,192,155	1,669,262	27.0%
Hotels & Restaurants	8,534,068	7,722,058	812,010	10.5%
Retail	23,361,841	22,746,193	615,648	2.7%
Services	5,082,773	5,079,730	3,043	0.1%
Total	50,684,998	45,714,733	4,970,265	10.9%

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

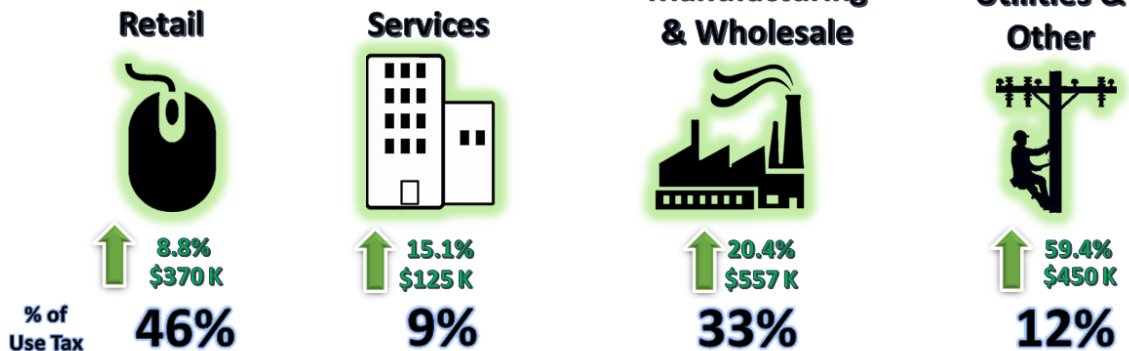
## Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for October were in Wholesale and Manufacturing (up \$557 thousand) and Utilities and Other (up \$450 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$10,009,484**

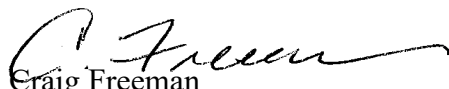
**Vs. Prior Year**  
**↑ 17.7%**  
**\$1.5 MM**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Oct. FY23	Oct. FY22	\$ Diff	% Change
Wholesale & Mfg.	3,283,122	2,726,366	556,756	20.4%
Utilities & Other	1,208,786	758,477	450,309	59.4%
Retail	4,565,604	4,195,197	370,407	8.8%
Services	951,972	826,879	125,093	15.1%
Total	10,009,484	8,506,919	1,502,565	17.7%

*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  
*October 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	\$27,529,025	\$12,235,122	\$4,588,171	\$4,588,171	\$1,529,390	-	-	-	-	-	-	\$50,469,879
Reallocations	(\$1,774)	(\$56,011)	\$407	\$407	\$136	\$39,974	\$16,862	(\$291)	\$124	-	-	-
Adjusted Actual	\$27,527,250	\$12,179,111	\$4,588,578	\$4,588,578	\$1,529,526	\$39,974	\$16,862	(\$291)	\$124	-	-	\$50,469,711
Projection	\$24,823,001	\$11,032,445	\$4,137,167	\$4,137,167	\$1,379,056	-	-	-	-	-	-	\$45,508,836
+/- Projection	\$2,704,249	\$1,146,666	\$451,411	\$451,411	\$150,470	\$39,974	\$16,862	(\$291)	\$124	-	-	\$4,960,875
%+/- Projection	10.9%	10.4%	10.9%	10.9%	10.9%	-	-	-	-	-	-	10.9%
Prior Year Actual	\$24,823,001	\$11,000,333	\$4,137,734	\$4,137,734	\$1,379,245	\$20,001	\$13,785	(\$291)	\$124	-	-	\$45,511,666
+/- Prior Year	\$2,704,250	\$1,178,778	\$450,843	\$450,843	\$150,281	\$19,973	\$3,076	-	-	-	-	\$4,958,045
%+/- Prior Year	10.9%	10.7%	10.9%	10.9%	10.9%	99.9%	22.3%	-	-	-	-	10.9%
<b>Year-to-Date:</b>												
Actual	\$109,180,124	\$48,524,499	\$18,196,687	\$18,196,687	\$6,065,562	-	-	-	-	-	-	\$200,163,560
Reallocations	(\$1,434)	(\$100,780)	\$1,406	\$1,406	\$469	\$59,451	\$39,482	-	-	-	\$3	3
Adjusted Actual	\$109,178,689	\$48,423,719	\$18,198,093	\$18,198,093	\$6,066,031	\$59,451	\$39,482	-	-	-	\$3	\$200,163,563
Projection	\$100,107,416	\$44,492,185	\$16,684,570	\$16,684,570	\$5,561,524	-	-	-	-	-	-	\$183,530,265
+/- Projection	\$9,071,273	\$3,931,534	\$1,513,523	\$1,513,523	\$504,507	\$59,451	\$39,482	-	-	-	\$3	\$16,633,298
%+/- Projection	9.1%	8.8%	9.1%	9.1%	9.1%	-	-	-	-	-	-	9.1%
Prior Year Actual	\$99,732,866	\$44,250,667	\$16,621,836	\$16,621,836	\$5,540,612	\$81,623	(\$12,403)	\$403	\$4,208	\$357	\$3	\$182,842,009
+/- Prior Year	\$9,445,823	\$4,173,053	\$1,576,257	\$1,576,257	\$525,419	(\$22,172)	\$51,885	(\$403)	(\$4,208)	(\$357)	-	\$17,321,554
%+/- Prior Year	9.5%	9.4%	9.5%	9.5%	9.5%	-27.2%	-418.3%	-100.0%	-100.0%	-100.0%	-	9.5%
	(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  
*October 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	\$7,550,537	\$2,416,172	-	-	-	-	-	-	\$9,966,709
Reallocations	(\$43,302)	\$81,784	(\$30,997)	(\$7,485)	-	-	-	-	-
Adjusted Actual	\$7,507,236	\$2,497,956	(\$30,997)	(\$7,485)	-	-	-	-	\$9,966,709
Projection	\$6,854,513	\$2,193,444	-	-	-	-	-	-	\$9,047,957
+/- Projection	\$652,723	\$304,512	(\$30,997)	(\$7,485)	-	-	-	-	\$918,752
%+/- Projection	9.5%	13.9%	-	-	-	-	-	-	10.2%
Prior Year Actual	\$6,420,488	\$2,124,956	\$2,156	(\$10,173)	(\$68,692)	-	-	-	\$8,468,735
+/- Prior Year	\$1,086,747	\$373,000	(\$33,154)	\$2,688	\$68,692	-	-	-	\$1,497,974
%+/- Prior Year	16.9%	17.6%	-1537.5%	26.4%	-100.0%	-	-	-	17.7%
<b>Year-to-Date:</b>									
Actual	\$30,049,240	\$9,615,757	-	-	-	-	-	-	\$39,664,997
Reallocations	(\$42,974)	\$122,453	(\$56,867)	(\$22,612)	-	-	-	-	-
Adjusted Actual	\$30,006,267	\$9,738,209	(\$56,867)	(\$22,612)	-	-	-	-	\$39,664,997
Projection	\$27,495,599	\$8,798,592	-	-	-	-	-	-	\$36,294,191
+/- Projection	\$2,510,668	\$939,617	(\$56,867)	(\$22,612)	-	-	-	-	\$3,370,806
%+/- Projection	9.1%	10.7%	-	-	-	-	-	-	9.3%
Prior Year Actual	\$25,754,590	\$9,285,177	\$59,202	(\$985,407)	(\$213,415)	\$6	-	-	\$33,900,152
+/- Prior Year	\$4,251,677	\$453,033	(\$116,069)	\$962,795	\$213,415	(\$6)	-	-	\$5,764,845
%+/- Prior Year	16.5%	4.9%	-196.1%	-97.7%	-100.0%	-100.0%	-	-	17.0%
		(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.