



# City Manager Report

## The City of OKLAHOMA CITY

**NO:** 1991

**DATE:** AUGUST 1, 2023

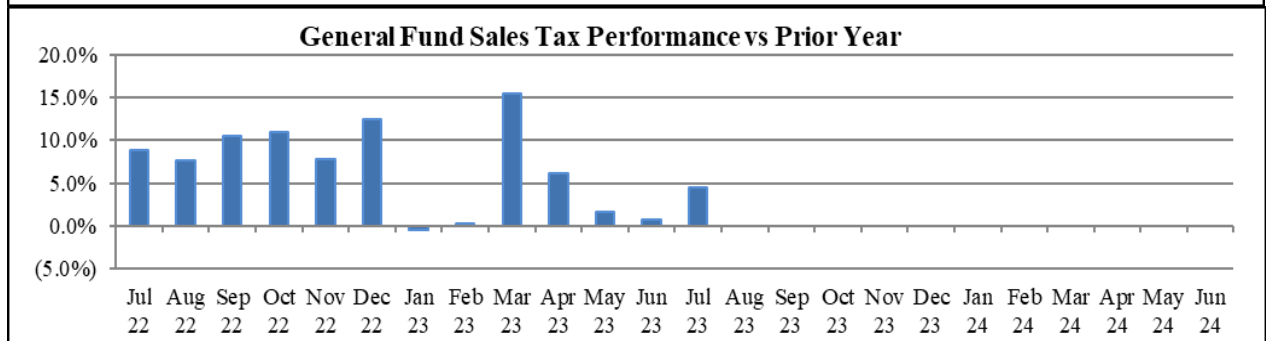
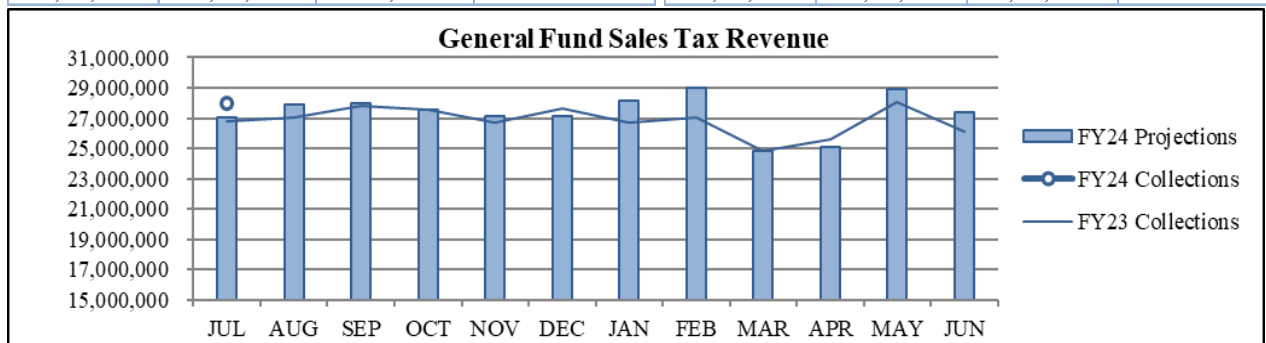
**TO:** THE MAYOR AND MEMBERS OF THE CITY COUNCIL

**SUBJECT:** JULY 2023 SALES AND USE TAX COLLECTIONS

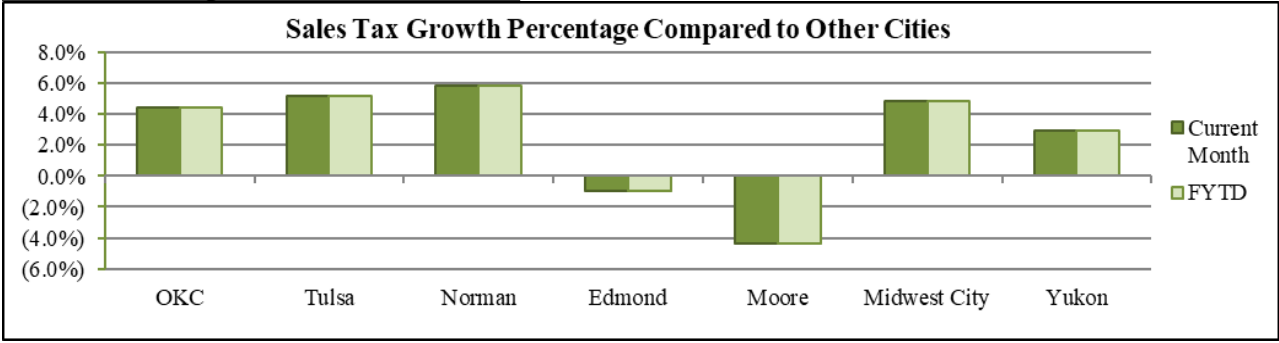
The July remittance is made up primarily of actual collections for the last half of May and estimated collections for the first half of June along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$1,613,292 or 4.7% above projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)				SALES TAX PERFORMANCE (vs Prior Year)			
July FY24	Projection	\$ Diff	% Change	July FY24	July FY23	\$ Diff	% Change
27,968,848	27,011,421	957,427	3.5%	27,968,848	26,783,482	1,185,366	4.4%
YTD FY24	YTD Proj	\$ Diff	% Change	YTD FY24	YTD FY23	\$ Diff	% Change
27,968,848	27,011,421	957,427	3.5%	27,968,848	26,783,482	1,185,366	4.4%

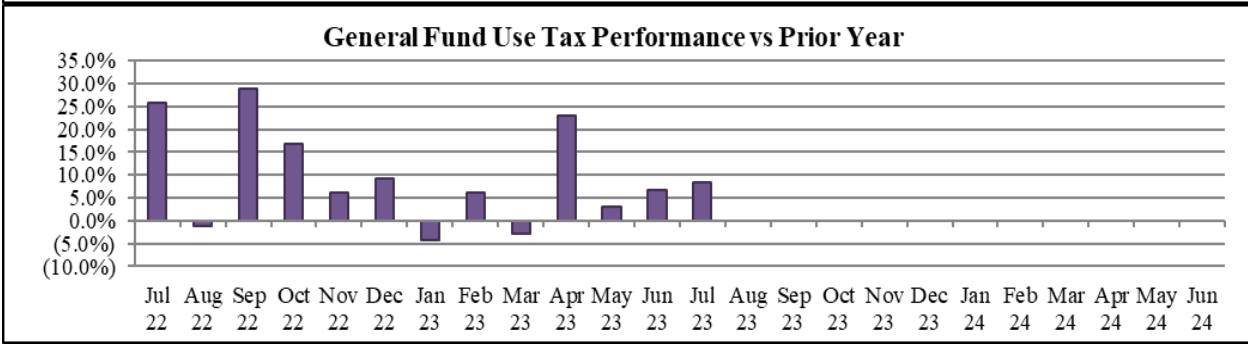
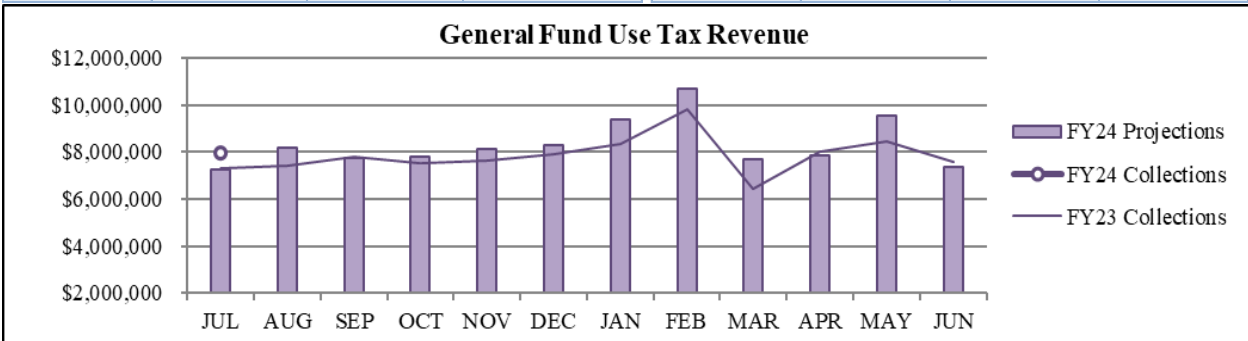


Sales Tax Comparison to Other Cities



General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
July FY24	Projection	\$ Diff	% Change	July FY24	July FY23	\$ Diff	% Change
7,926,617	7,270,752	655,865	9.0%	7,926,617	7,308,655	617,963	8.5%
YTD FY24	YTD Proj	\$ Diff	% Change	YTD FY24	YTD FY23	\$ Diff	% Change
7,926,617	7,270,752	655,865	9.0%	7,926,617	7,308,655	617,963	8.5%

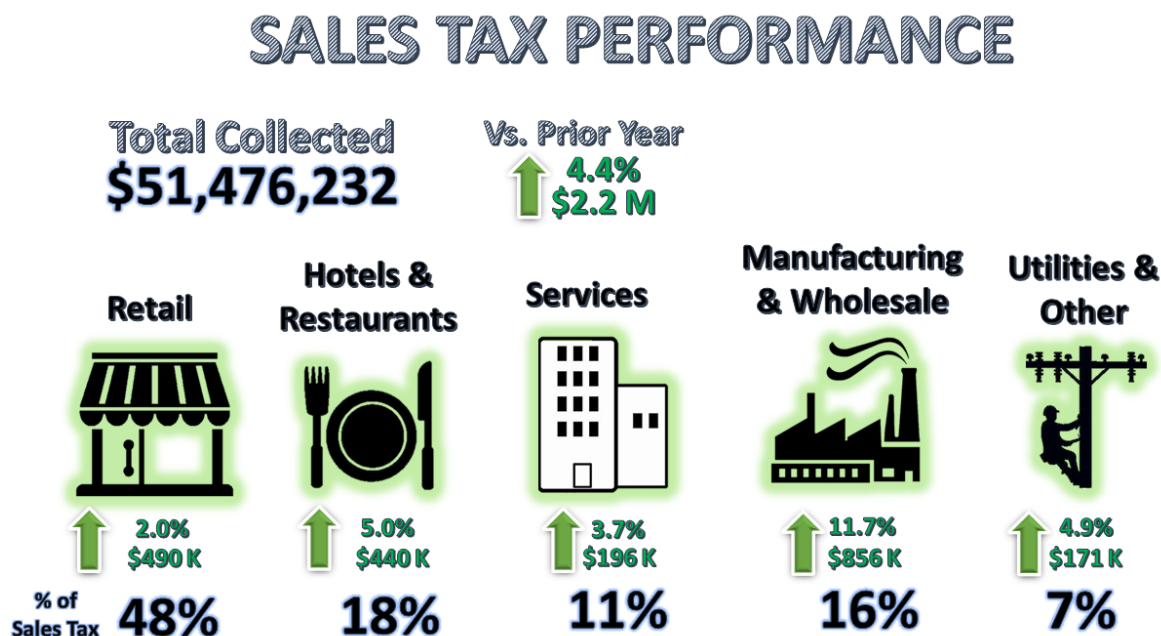


## NAICS Categories Performance

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/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 July were in Wholesale and Manufacturing (up \$856 thousand) and Retail (up \$490 thousand).



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	July FY24	July FY23	\$ Diff	% Change
Wholesale & Mfg.	8,191,193	7,335,097	856,097	11.7%
Retail	24,828,463	24,338,028	490,435	2.0%
Hotels & Restaurants	9,286,626	8,846,749	439,877	5.0%
Services	5,526,544	5,330,250	196,294	3.7%
Utilities & Other	3,643,405	3,472,246	171,159	4.9%
Total	51,476,232	49,322,371	2,153,862	4.4%

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

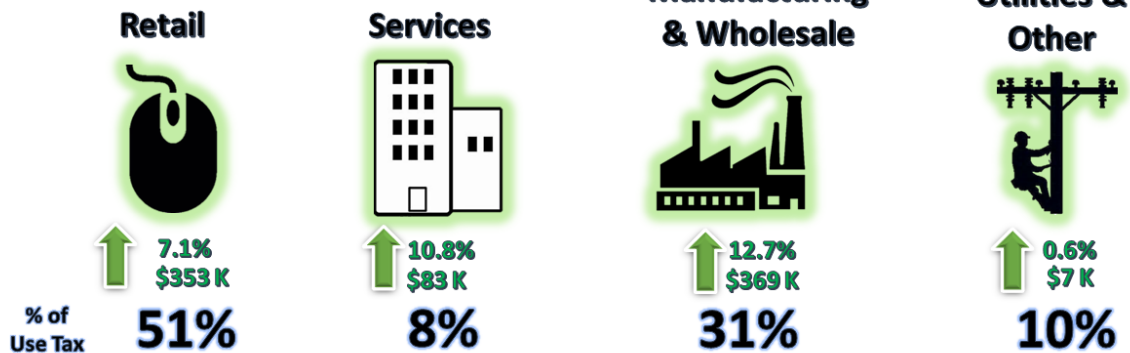
## Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for July were in Wholesale and Manufacturing (up \$369 thousand) and Retail (up \$353 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$10,503,328**

**Vs. Prior Year**  
**↑ 8.4%**  
**\$812 K**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	July FY24	July FY23	\$ Diff	% Change
Wholesale & Mfg.	3,267,453	2,898,004	369,450	12.7%
Retail	5,341,797	4,988,853	352,944	7.1%
Services	851,828	768,500	83,327	10.8%
Utilities & Other	1,042,250	1,035,721	6,529	0.6%
Total	10,503,328	9,691,078	812,250	8.4%

*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**  
*July 2023*

	<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	-	-	-	-	-	-	-	-	-	-	-	\$0
Reallocations	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Actual	-	-	-	-	-	-	-	-	-	-	-	\$0
Projection	\$27,011,421	\$12,005,076	\$4,502,459	\$4,502,459	\$1,500,820	-	-	-	-	-	-	\$49,522,235
+/- Projection	(\$27,011,421)	(\$12,005,076)	(\$4,502,459)	(\$4,502,459)	(\$1,500,820)	-	-	-	-	-	-	(\$49,522,235)
% +/- Projection	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-	-	-	-	-	-	-100.0%
Prior Year Actual	\$26,783,482	\$11,869,305	\$4,464,611	\$4,464,611	\$1,488,204	\$14,830	\$16,726	-	-	-	-	\$49,101,767
+/- Prior Year	(\$26,783,482)	(\$11,869,305)	(\$4,464,611)	(\$4,464,611)	(\$1,488,204)	(\$14,830)	(\$16,726)	-	-	-	-	(\$49,101,767)
% +/- Prior Year	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-	-	-	-	-100.0%
<b>Year-to-Date:</b>												
Actual	\$27,968,978	\$12,430,657	\$4,661,496	\$4,661,496	\$1,553,832	-	-	-	-	-	-	\$51,276,459
Reallocations	(\$130)	\$44,827	\$45	\$45	\$15	(\$46,393)	\$1,592	-	-	-	-	-
Adjusted Actual	\$27,968,848	\$12,475,483	\$4,661,541	\$4,661,541	\$1,553,847	(\$46,393)	\$1,592	-	-	-	-	\$51,276,459
Projection	\$27,011,421	\$12,005,076	\$4,502,459	\$4,502,459	\$1,500,820	-	-	-	-	-	-	\$49,522,235
+/- Projection	\$957,427	\$470,407	\$159,082	\$159,082	\$53,027	(\$46,393)	\$1,592	-	-	-	-	\$1,754,224
% +/- Projection	3.5%	3.9%	3.5%	3.5%	3.5%	-	-	-	-	-	-	3.5%
Prior Year Actual	\$26,783,482	\$11,869,305	\$4,464,611	\$4,464,611	\$1,488,204	\$14,830	\$16,726	-	-	-	-	\$49,101,767
+/- Prior Year	\$1,185,366	\$606,178	\$196,930	\$196,930	\$65,643	(\$61,223)	(\$15,134)	-	-	-	-	\$2,174,692
% +/- Prior Year	4.4%	5.1%	4.4%	4.4%	4.4%	-412.8%	-90.5%	-	-	-	-	4.4%
		(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 2023*

	<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	\$7,600,044	\$2,432,014	-	-	-	-	-	-	\$10,032,058
Reallocations	(\$32)	(\$634)	\$98	\$567	-	-	-	-	-
Adjusted Actual	\$7,600,012	\$2,431,380	\$98	\$567	-	-	-	-	\$10,032,058
Projection	\$7,270,752	\$2,326,641	-	-	-	-	-	-	\$9,597,393
+/- Projection	\$329,260	\$104,739	\$98	\$567	-	-	-	-	\$434,665
%+/- Projection	4.5%	4.5%	-	-	-	-	-	-	4.5%
Prior Year Actual	\$7,115,314	\$2,301,856	(\$18,001)	(\$8,392)	-	-	-	-	\$9,390,777
+/- Prior Year	\$484,698	\$129,523	\$18,100	\$8,959	-	-	-	-	\$641,281
%+/- Prior Year	6.8%	5.6%	-100.5%	106.8%	-	-	-	-	6.8%
<b>Year-to-Date:</b>									
Actual	\$7,926,738	\$2,536,556	-	-	-	-	-	-	\$10,463,294
Reallocations	(\$120)	\$3,574	(\$5,490)	\$2,036	-	-	-	-	-
Adjusted Actual	\$7,926,617	\$2,540,130	(\$5,490)	\$2,036	-	-	-	-	\$10,463,294
Projection	\$7,270,752	\$2,326,641	-	-	-	-	-	-	\$9,597,393
+/- Projection	\$655,865	\$213,489	(\$5,490)	\$2,036	-	-	-	-	\$865,901
%+/- Projection	9.0%	9.2%	-	-	-	-	-	-	9.0%
Prior Year Actual	\$7,308,655	\$2,354,568	(\$13,901)	(\$1,173)	-	-	-	-	\$9,648,149
+/- Prior Year	\$617,963	\$185,562	\$8,411	\$3,209	-	-	-	-	\$815,145
%+/- Prior Year	8.5%	7.9%	-60.5%	-273.6%	-	-	-	-	8.4%
		(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.