



# City Manager Report

## The City of OKLAHOMA CITY

**NO: 2036**

**DATE: DECEMBER 5, 2023**

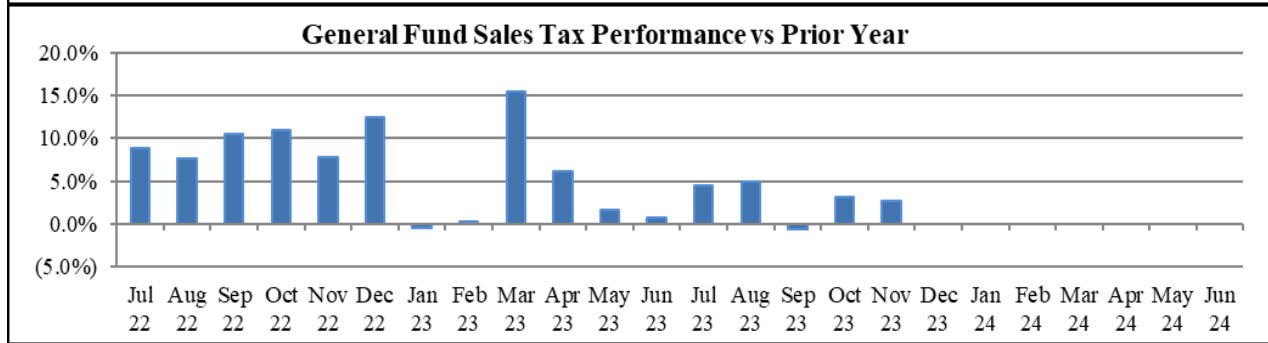
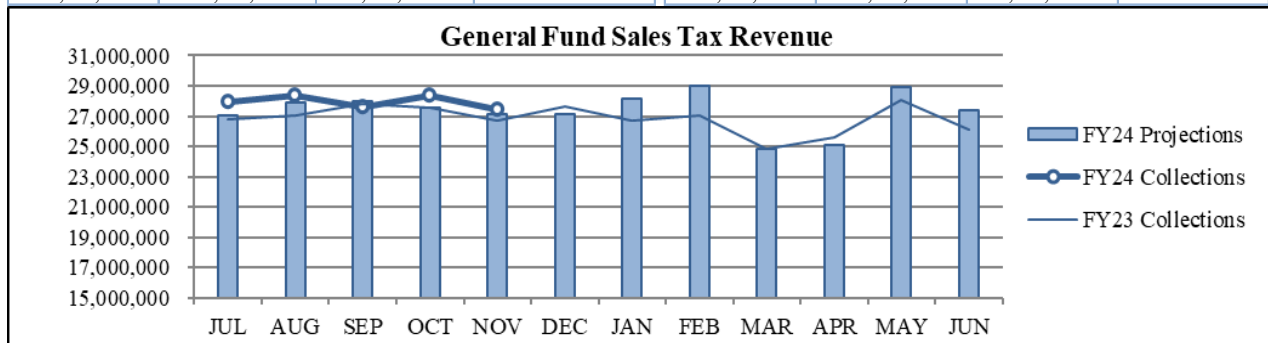
**TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL**

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

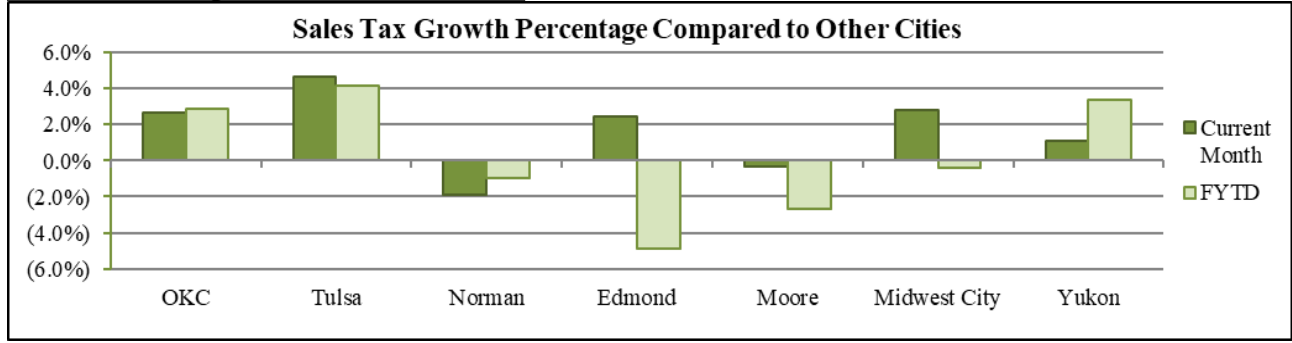
The November remittance is made up primarily of actual collections for the last half of September and estimated collections for the first half of October along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$2,665,523 or 1.5% above projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Nov. FY24	Projection	\$ Diff	% Change	Nov. FY24	Nov. FY23	\$ Diff	% Change
27,438,677	27,113,793	324,884	1.2%	27,438,677	26,720,614	718,063	2.7%
YTD FY24	YTD Proj	\$ Diff	% Change	YTD FY24	YTD FY23	\$ Diff	% Change
139,793,494	137,509,729	2,283,765	1.7%	139,793,494	135,899,303	3,894,191	2.9%

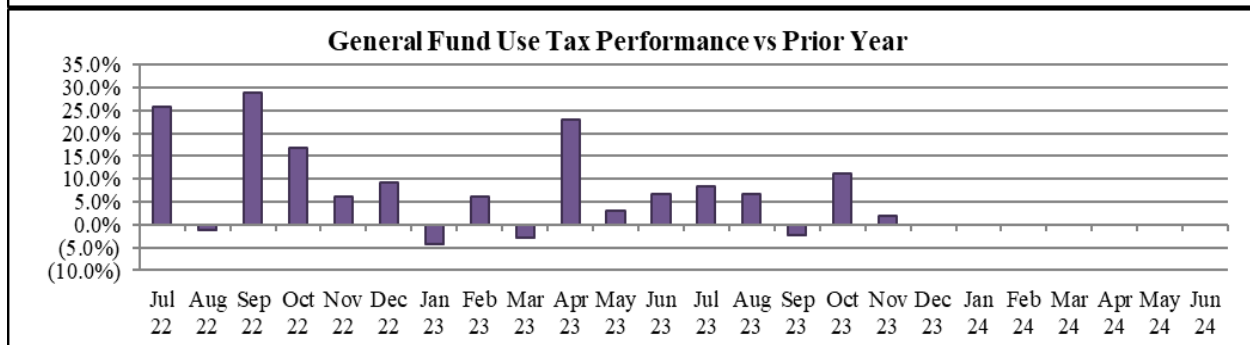
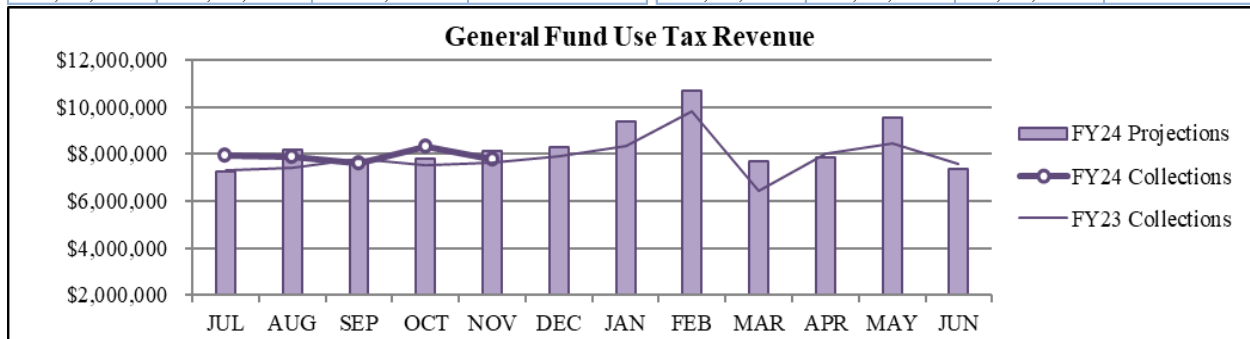


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Nov. FY24	Projection	\$ Diff	% Change	Nov. FY24	Nov. FY23	\$ Diff	% Change
7,772,402	8,121,286	(348,884)	-4.3%	7,772,402	7,633,615	138,787	1.8%
YTD FY24	YTD Proj	\$ Diff	% Change	YTD FY24	YTD FY23	\$ Diff	% Change
39,543,191	39,161,432	381,759	1.0%	39,543,191	37,639,882	1,903,309	5.1%



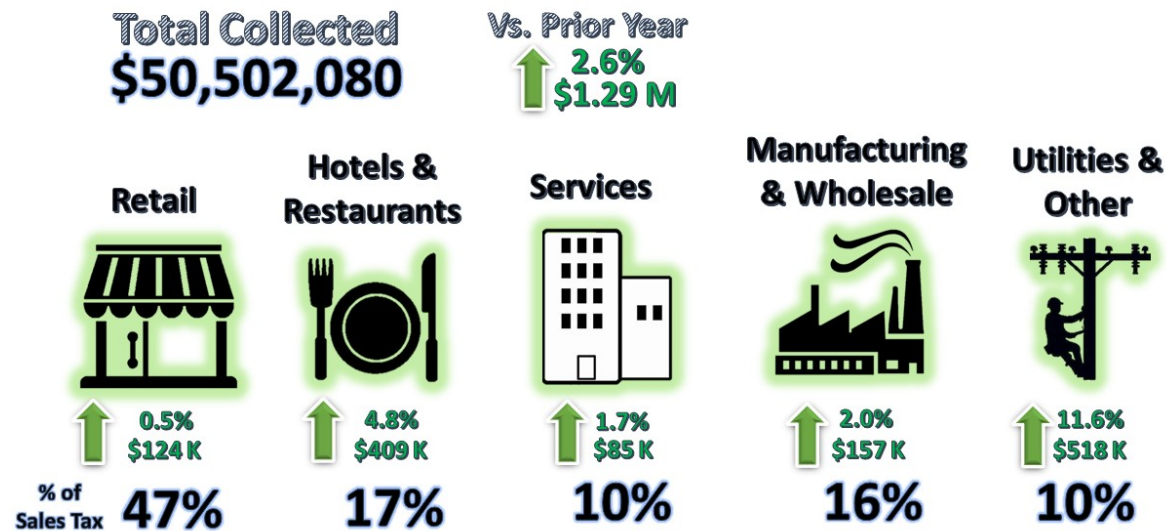
## NAICS Categories Performance

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 2022. More information can be found on the U.S. Census Bureau website at [Census.gov/NAICS](https://www.census.gov/NAICS).

## Sales Tax NAICS Performance

Retail comprises the largest percentage of sales tax collections at around 47%. The largest year-over-year category changes for November were in Utilities and Other (up \$517 thousand) and Hotels and Restaurants (up \$409 thousand).

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Nov. FY24	Nov. FY23	\$ Diff	% Change
Utilities & Other	4,968,191	4,450,378	517,813	11.6%
Hotels & Restaurants	8,861,870	8,452,399	409,471	4.8%
Wholesale & Mfg.	8,019,541	7,862,254	157,287	2.0%
Retail	23,539,293	23,415,238	124,055	0.5%
Services	5,113,185	5,028,114	85,072	1.7%
<b>Total</b>	<b>50,502,080</b>	<b>49,208,383</b>	<b>1,293,697</b>	<b>2.6%</b>

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

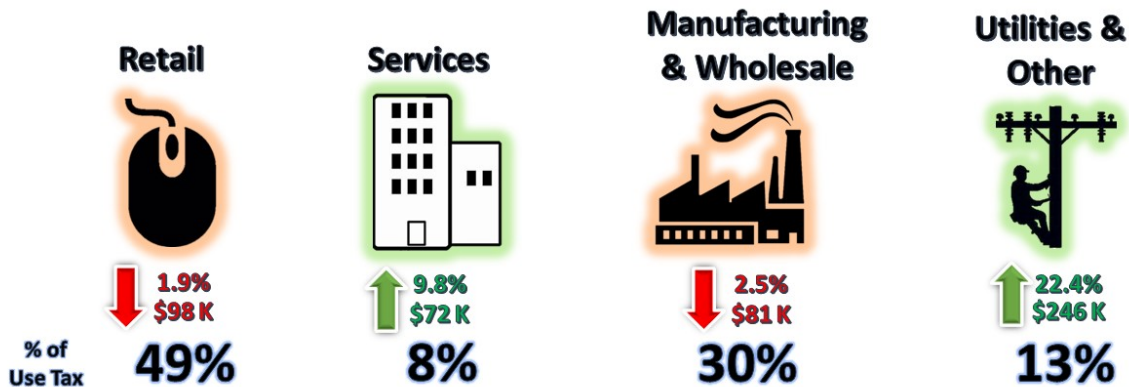
**Use Tax NAICS Performance**

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for November were in Utilities and Other (up \$246 thousand) and Retail (down \$98 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$10,299,514**

**Vs. Prior Year**  
**↑ 1.4%**  
**\$139 K**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Nov. FY24	Nov. FY23	\$ Diff	% Change
Utilities & Other	1,344,502	1,098,124	246,379	22.4%
Retail	5,022,742	5,120,992	(98,250)	-1.9%
Wholesale & Mfg.	3,119,236	3,200,493	(81,257)	-2.5%
Services	813,033	740,626	72,407	9.8%
<b>Total</b>	<b>10,299,514</b>	<b>10,160,235</b>	<b>139,280</b>	<b>1.4%</b>

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

**Recent Performance**

RECENT PERFORMANCE			
	Trailing 3 Months	Trailing 6 Months	Trailing 12 Months
Sales Tax	1.7%	2.5%	3.9%
Use Tax	3.5%	5.3%	5.2%
Combined	2.1%	3.1%	4.2%

Staff is available should you have questions or require additional information.

Craig Freeman  
City Manager

**CITY OF OKLAHOMA CITY**  
**SALES TAX COLLECTIONS**  
*November 2023*

	General Fund	General Fund MAPS 4 Program	Police Public Safety	Fire Public Safety	Zoo	Better Streets Safer City	MAPS 3	Sports Facilities Improvement	MAPS for Kids	Police/Fire Equipment	MAPS	Total Sales Tax
<b>Current Month:</b>												
Actual	\$27,438,677	\$12,194,967	\$4,573,113	\$4,573,113	\$1,524,371	-	-	-	-	-	-	\$50,304,241
Reallocations	(\$0)	\$1,671	\$97	\$97	\$32	(\$4,229)	\$2,331	-	-	-	-	-
Adjusted Actual	\$27,438,677	\$12,196,638	\$4,573,210	\$4,573,210	\$1,524,403	(\$4,229)	\$2,331	-	-	-	-	\$50,304,241
Projection	\$27,113,793	\$12,050,575	\$4,517,494	\$4,517,494	\$1,505,831	-	-	-	-	-	-	\$49,705,187
+/- Projection	\$324,884	\$146,063	\$55,716	\$55,716	\$18,572	(\$4,229)	\$2,331	-	-	-	-	\$599,054
% +/- Projection	1.2%	1.2%	1.2%	1.2%	1.2%	-	-	-	-	-	-	1.2%
Prior Year Actual	\$26,720,614	\$11,861,494	\$4,453,379	\$4,453,379	\$1,484,460	\$25,506	(\$1,351)	-	-	-	-	\$48,997,481
+/- Prior Year	\$718,063	\$335,145	\$119,831	\$119,831	\$39,944	(\$29,735)	\$3,682	-	-	-	-	\$1,306,760
% +/- Prior Year	2.7%	2.8%	2.7%	2.7%	2.7%	-116.6%	-272.6%	-	-	-	-	2.7%
<b>Year-to-Date:</b>												
Actual	\$139,794,613	\$62,130,939	\$23,299,102	\$23,299,102	\$7,766,367	-	-	-	-	-	-	\$256,290,124
Reallocations	(\$1,119)	\$19,977	\$436	\$436	\$145	(\$34,825)	\$14,949	-	-	-	-	-
Adjusted Actual	\$139,793,494	\$62,150,916	\$23,299,538	\$23,299,538	\$7,766,513	(\$34,825)	\$14,949	-	-	-	-	\$256,290,124
Projection	\$137,509,729	\$61,115,435	\$22,917,701	\$22,917,701	\$7,639,234	-	-	-	-	-	-	\$252,099,800
+/- Projection	\$2,283,765	\$1,035,481	\$381,837	\$381,837	\$127,279	(\$34,825)	\$14,949	-	-	-	-	\$4,190,324
% +/- Projection	1.7%	1.7%	1.7%	1.7%	1.7%	-	-	-	-	-	-	1.7%
Prior Year Actual	\$135,899,303	\$60,285,213	\$22,651,473	\$22,651,473	\$7,550,491	\$84,957	\$38,132	-	-	-	-	\$249,161,041
+/- Prior Year	\$3,894,191	\$1,865,703	\$648,066	\$648,066	\$216,022	(\$119,782)	(\$23,182)	-	-	-	-	\$7,129,083
% +/- Prior Year	2.9%	3.1%	2.9%	2.9%	2.9%	-141.0%	-60.8%	-	-	-	-	2.9%
		(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 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	\$7,772,585	\$2,487,227	-	-	-	-	-	-	\$10,259,813
Reallocations	(\$183)	(\$6,547)	\$6,714	\$16	-	-	-	-	-
Adjusted Actual	\$7,772,402	\$2,480,680	\$6,714	\$16	-	-	-	-	\$10,259,813
Projection	\$8,121,286	\$2,598,812	-	-	-	-	-	-	\$10,720,098
+/- Projection	(\$348,884)	(\$118,132)	\$6,714	\$16	-	-	-	-	(\$460,285)
%+/- Projection	-4.3%	-4.5%	-	-	-	-	-	-	-4.3%
Prior Year Actual	\$7,633,615	\$2,487,662	(\$5,379)	\$1,112	-	-	-	-	\$10,117,010
+/- Prior Year	\$138,787	(\$6,982)	\$12,093	(\$1,095)	-	-	-	-	\$142,803
%+/- Prior Year	1.8%	-0.3%	-224.8%	98.5%	-	-	-	-	1.4%
<b>Year-to-Date:</b>									
Actual	\$39,545,498	\$12,654,559	-	-	-	-	-	-	\$52,200,057
Reallocations	(\$2,307)	\$13,083	(\$7,265)	(\$3,512)	-	-	-	-	-
Adjusted Actual	\$39,543,191	\$12,667,642	(\$7,265)	(\$3,512)	-	-	-	-	\$52,200,057
Projection	\$39,161,432	\$12,531,658	-	-	-	-	-	-	\$51,693,090
+/- Projection	\$381,759	\$135,984	(\$7,265)	(\$3,512)	-	-	-	-	\$506,967
%+/- Projection	1.0%	1.1%	-	-	-	-	-	-	1.0%
Prior Year Actual	\$37,639,882	\$12,225,871	(\$62,246)	(\$21,500)	-	-	-	-	\$49,782,007
+/- Prior Year	\$1,903,309	\$441,771	\$54,981	\$17,989	-	-	-	-	\$2,418,050
%+/- Prior Year	5.1%	3.6%	-88.3%	-83.7%	-	-	-	-	4.9%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

**NOTES:**

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