

Where Your Sales Tax Goes in Sallisaw

Sales Tax Within Sallisaw City Limits

| | |
|---------------------------------|---------------|
| City Sales Tax | 4.000% |
| State of OK Sales Tax | 4.500% |
| Seq County Fire Sales Tax | 0.250% |
| Seq County Sales Tax-Roads | 0.500% |
| Seq County Jail | 0.167% |
| Seq County Jail/Sheriff | 0.500% |
| Total within City Limits | 9.917% |

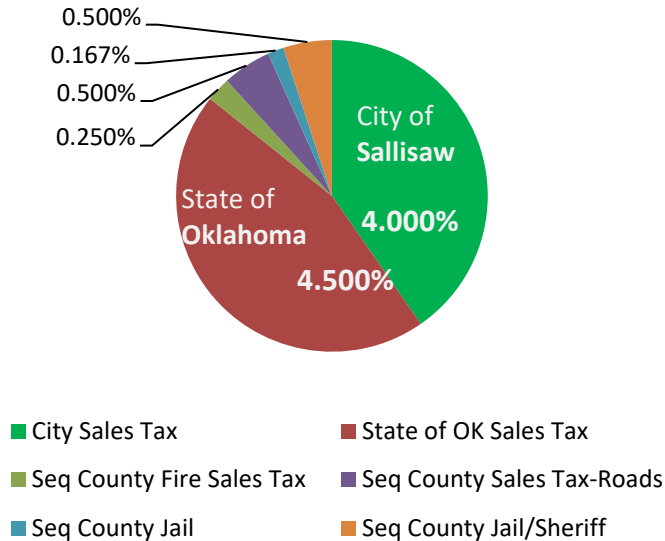
City Sales Tax Distribution

| | |
|----------------------------|--|
| City General Fund | 1.00% |
| Capital Improvement | 0.50% |
| Sallisaw Municipal Author. | 1.50% (includes .5 % for sports complex) |
| Water Projects SMA | 0.50% |
| Seq Hospital Authority | 0.50% |
| Total City Portion | 4.00% |

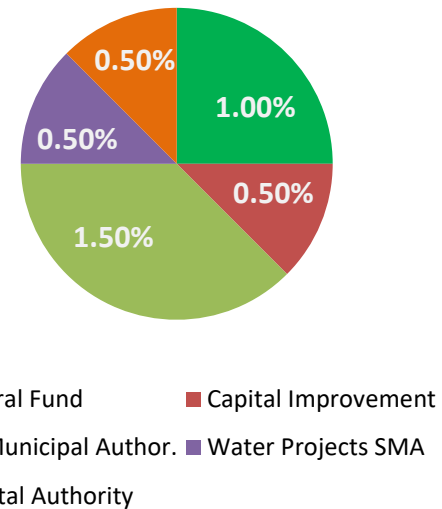
Recent History of City Sales Tax Changes

| Date | New Rate | Reason |
|-----------|----------|--|
| 4/1/2001 | 3.50% | Add Carl Albert sales tax addition .5 percent |
| 7/1/2004 | 3.00% | Carl Albert sales tax discontinued |
| 1/1/2005 | 3.50% | Add water projects .5 percent sales tax |
| 7/1/2006 | 4.00% | Add Carl Albert .5 percent sales tax |
| 1/1/2011 | 3.50% | Carl Albert sales tax discontinued |
| 10/1/2013 | 4.00% | Add .5 percent for sports complex (Stays in SMA) Reflected in Dec 2013 receipts |

Total Sales Tax Within City Limits



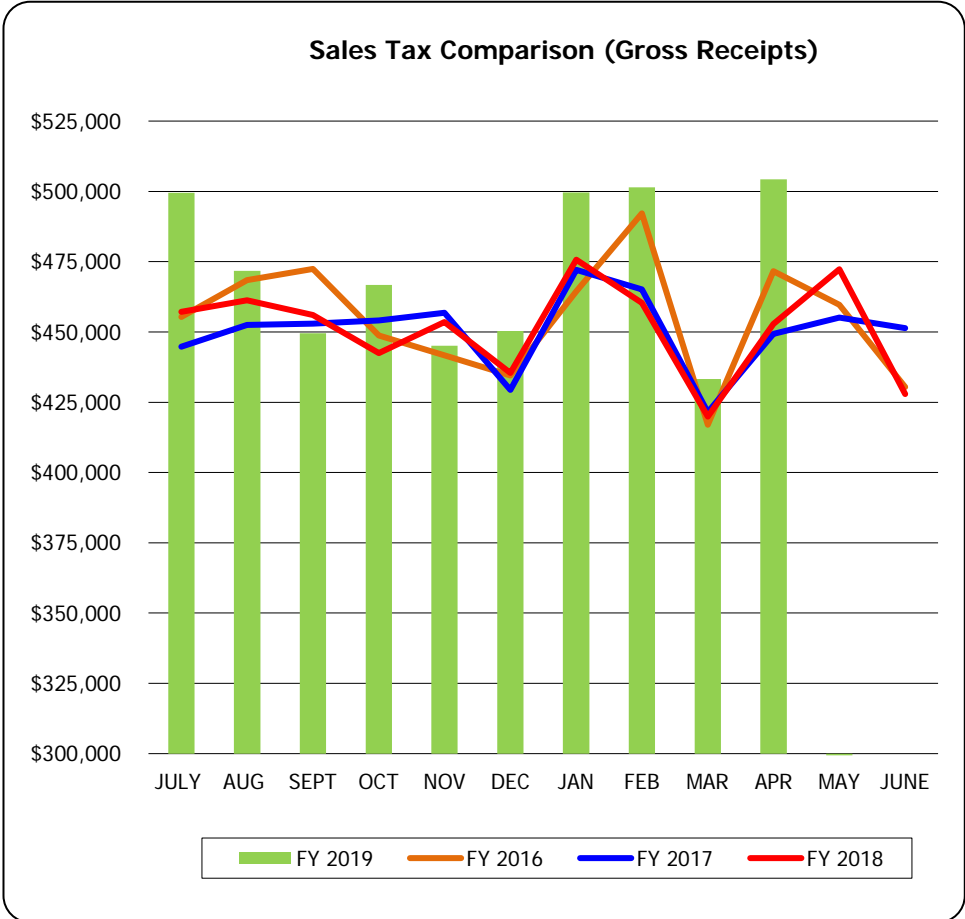
Distribution of City Portion of Sales Tax



CITY OF SALLISAW SALES TAX

| | Previous Yr. | | Current Yr. | | | |
|--------------|---------------------|---------------------|---------------------|---------------------|--------------------------|------------------|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | Current Less Previous Yr | |
| JULY | \$ 455,330 | \$ 444,731 | \$ 457,106 | \$ 499,517 | ↑ | \$42,411 |
| AUG | \$ 468,435 | \$ 452,483 | \$ 461,302 | \$ 471,740 | ↑ | \$10,438 |
| SEPT | \$ 472,373 | \$ 452,928 | \$ 456,073 | \$ 449,492 | ↓ | (\$6,581) |
| OCT | \$ 448,746 | \$ 454,028 | \$ 442,509 | \$ 466,663 | ↑ | \$24,154 |
| NOV | \$ 441,661 | \$ 456,843 | \$ 453,491 | \$ 445,120 | ↓ | (\$8,371) |
| DEC | \$ 434,536 | \$ 429,386 | \$ 435,460 | \$ 450,367 | ↑ | \$14,907 |
| JAN | \$ 464,391 | \$ 472,083 | \$ 475,693 | \$ 499,557 | ↑ | \$23,864 |
| FEB | \$ 492,175 | \$ 465,081 | \$ 460,346 | \$ 501,487 | ↑ | \$41,141 |
| MAR | \$ 416,986 | \$ 421,453 | \$ 419,894 | \$ 433,227 | ↑ | \$13,333 |
| APR | \$ 471,600 | \$ 449,358 | \$ 452,849 | \$ 504,287 | ↑ | \$51,438 |
| MAY | \$ 459,606 | \$ 455,144 | \$ 472,343 | | | |
| JUNE | \$ 430,408 | \$ 451,352 | \$ 427,911 | | | |
| TOTAL | \$ 5,456,247 | \$ 5,404,870 | \$ 5,414,977 | \$ 4,721,457 | ↑ | \$206,734 |
| | % increase | -0.94% | 0.19% | | | |

| | | |
|---|---------------------|--------------|
| Total for Same Period Previous Yr. | \$ 4,514,723 | |
| Ahead (Behind) | \$206,734 | 4.58% |
| Fiscal Year Projection | \$ 5,665,748 | |
| Current Yr Budget | \$ 5,413,000 | |
| Current Yr Collected | \$ 4,721,457 | |
| % of Budget Collected | 87% | |



*December 2013 sales tax receipts at 4.0%

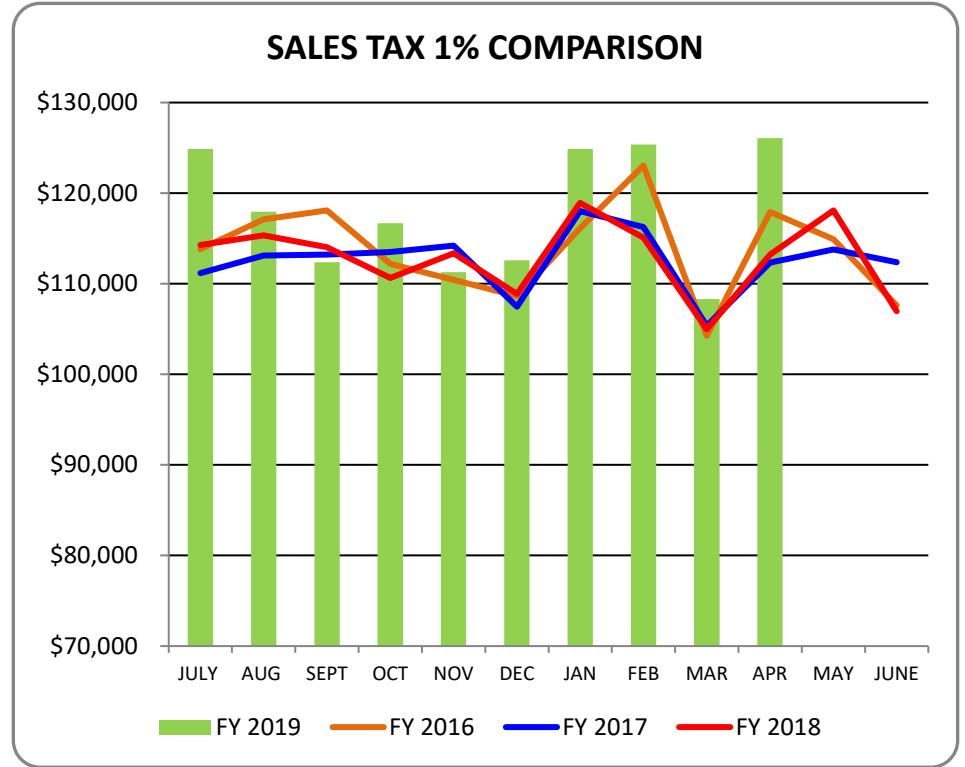


SALES TAX -- 1% COMPARISON

| CITY OF SALLISAW SALES TAX | | | | | Previous Yr. | Current Yr. | Current Yr. |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--------------|-------------|--------------------------|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | | | Current Less Previous Yr |
| JULY | \$ 113,833 | \$ 111,183 | \$ 114,277 | \$ 124,879 | ↑ | | \$10,602 |
| AUG | \$ 117,109 | \$ 113,121 | \$ 115,326 | \$ 117,935 | ↑ | | \$2,609 |
| SEPT | \$ 118,093 | \$ 113,232 | \$ 114,018 | \$ 112,373 | ↓ | | (\$1,645) |
| OCT | \$ 112,187 | \$ 113,507 | \$ 110,627 | \$ 116,666 | ↑ | | \$6,039 |
| NOV | \$ 110,415 | \$ 114,211 | \$ 113,373 | \$ 111,280 | ↓ | | (\$2,093) |
| DEC | \$ 108,634 | \$ 107,459 | \$ 108,865 | \$ 112,592 | ↑ | | \$3,727 |
| JAN | \$ 116,098 | \$ 118,021 | \$ 118,923 | \$ 124,889 | ↑ | | \$5,966 |
| FEB | \$ 123,044 | \$ 116,270 | \$ 115,087 | \$ 125,372 | ↑ | | \$10,285 |
| MAR | \$ 104,247 | \$ 105,363 | \$ 104,974 | \$ 108,307 | ↑ | | \$3,333 |
| APR | \$ 117,900 | \$ 112,340 | \$ 113,212 | \$ 126,072 | ↑ | | \$12,860 |
| MAY | \$ 114,902 | \$ 113,786 | \$ 118,086 | | | | |
| JUNE | \$ 107,602 | \$ 112,383 | \$ 106,978 | | | | |
| TOTAL | \$ 1,364,064 | \$ 1,350,876 | \$ 1,353,746 | \$ 1,180,365 | ↑ | | \$51,683 |
| | % increase | -0.97% | 0.21% | | | | |

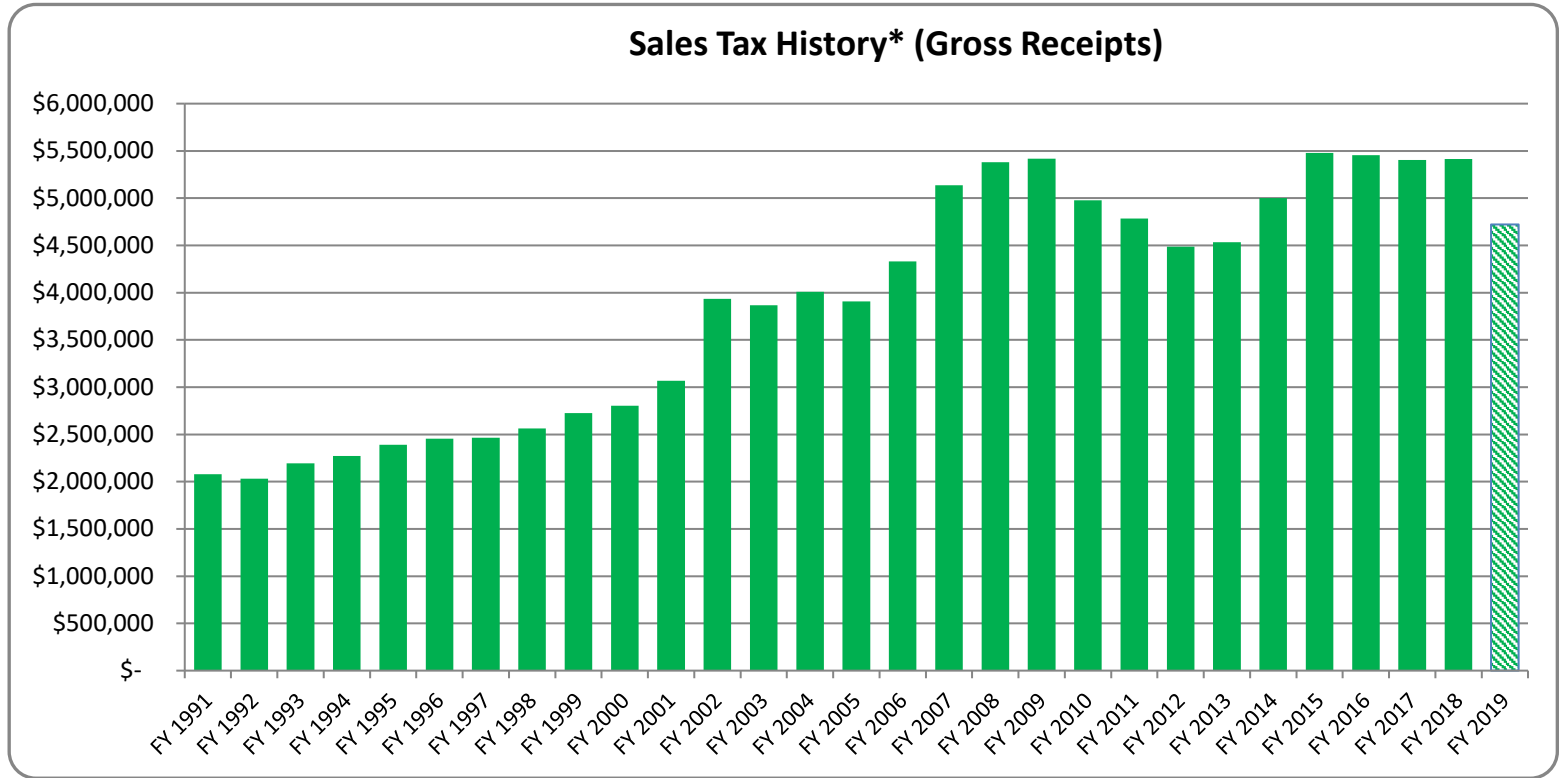
Total for Same Period Previous Yr. \$ 1,128,682
 Ahead (Behind) \$51,683 4.58%
 Fiscal Year Projection \$ 1,416,438

This chart shows sales tax collected at 1%. This provides a true comparison of sales tax at the 1% rate without the fluctuations caused by sales tax rate changes.



Sales Tax History

| Fiscal Yr | Tax Received |
|-----------|------------------|
| FY 1991 | \$ 2,078,039 |
| FY 1992 | \$ 2,031,407 |
| FY 1993 | \$ 2,192,709 |
| FY 1994 | \$ 2,272,983 |
| FY 1995 | \$ 2,390,702 |
| FY 1996 | \$ 2,454,555 |
| FY 1997 | \$ 2,463,543 |
| FY 1998 | \$ 2,562,337 |
| FY 1999 | \$ 2,725,153 |
| FY 2000 | \$ 2,804,278 |
| FY 2001 | \$ 3,067,728 |
| FY 2002 | \$ 3,933,919 |
| FY 2003 | \$ 3,865,316 |
| FY 2004 | \$ 4,008,598 |
| FY 2005 | \$ 3,908,659 |
| FY 2006 | \$ 4,331,031 |
| FY 2007 | \$ 5,135,894 |
| FY 2008 | \$ 5,379,738 |
| FY 2009 | \$ 5,417,630 |
| FY 2010 | \$ 4,978,700 |
| FY 2011 | \$ 4,783,756 |
| FY 2012 | \$ 4,484,975 |
| FY 2013 | \$ 4,532,990 |
| FY 2014 | \$ 4,999,939 |
| FY 2015 | \$ 5,479,703 |
| FY 2016 | \$ 5,456,247 |
| FY 2017 | \$ 5,404,870 |
| FY 2018 | \$ 5,414,977 |
| FY 2019 | \$ 4,721,457 YTD |



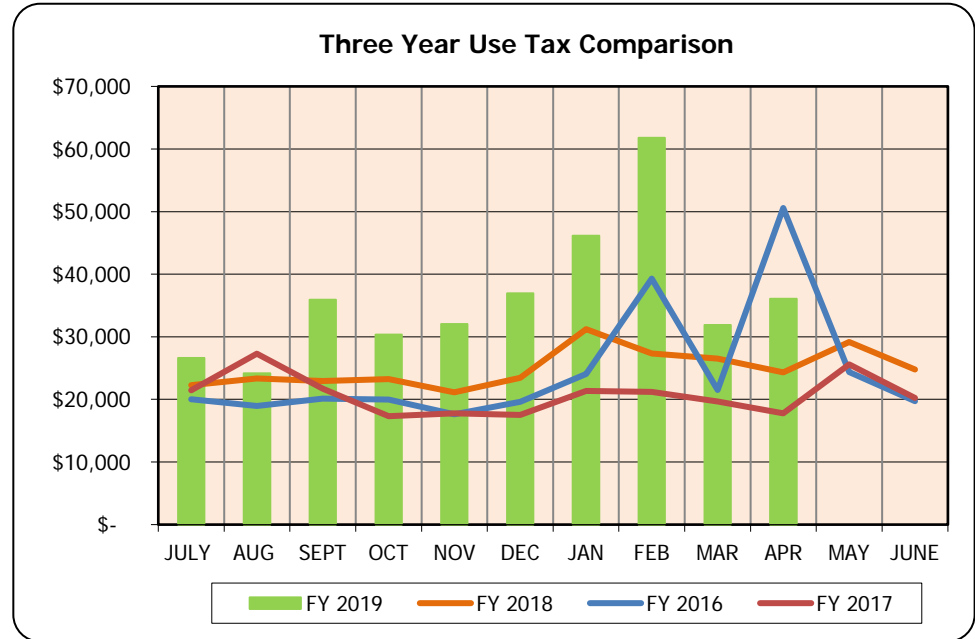
*Sales tax received at all rates effective at time of receipt

*Current year shown year to date

CITY OF SALLISAW USE TAX

| USE TAX | Previous Yr. | | Current Yr. | | | |
|--------------|-------------------|-------------------|-------------------|-------------------|-----------------------|------------------|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | Current Less Previous | |
| JULY | \$ 20,048 | \$ 21,476 | \$ 22,262 | \$ 26,601 | ↑ | \$4,339 |
| AUG | \$ 18,971 | \$ 27,303 | \$ 23,332 | \$ 24,180 | ↑ | \$848 |
| SEPT | \$ 20,112 | \$ 21,718 | \$ 22,924 | \$ 35,939 | ↑ | \$13,015 |
| OCT | \$ 19,965 | \$ 17,316 | \$ 23,244 | \$ 30,355 | ↑ | \$7,111 |
| NOV | \$ 17,625 | \$ 17,789 | \$ 21,132 | \$ 32,041 | ↑ | \$10,909 |
| DEC | \$ 19,593 | \$ 17,533 | \$ 23,433 | \$ 36,938 | ↑ | \$13,505 |
| JAN | \$ 24,063 | \$ 21,335 | \$ 31,222 | \$ 46,136 | ↑ | \$14,914 |
| FEB | \$ 39,318 | \$ 21,220 | \$ 27,338 | \$ 61,773 | ↑ | \$34,435 |
| MAR | \$ 21,485 | \$ 19,650 | \$ 26,521 | \$ 31,876 | ↑ | \$5,355 |
| APR | \$ 50,578 | \$ 17,800 | \$ 24,323 | \$ 36,057 | ↑ | \$11,734 |
| MAY | \$ 24,359 | \$ 25,581 | \$ 29,154 | | | |
| JUNE | \$ 19,699 | \$ 20,236 | \$ 24,800 | | | |
| TOTAL | \$ 295,816 | \$ 248,957 | \$ 299,685 | \$ 361,896 | ↑ | \$116,165 |

Total for Same Period Previous Yr. \$ 245,731
Ahead (Behind) \$116,165 47.27%
Fiscal Year Projection \$ 434,275
Current Yr Budget \$ 291,171
Current Yr Collected \$ 361,896
% of Budget Collected 124%



What is Use Tax?

Consumer Use Tax is due when you have made a purchase from out of state and you were not charged Oklahoma Sales tax on the purchase. Out of state vendors are not required by law to collect Oklahoma tax if they have no physical presence in Oklahoma, but tax on the sale is still due. This system was created to allow individuals or firms to pay tax directly to the Oklahoma Tax Commission on items purchased from out of state.



In the City of Sallisaw, the Use Tax rate matches the sales tax rate.

CITY OF SALLISAW HOTEL / MOTEL TAX (5%)

HOTEL/MOTEL

Previous Yr. Current Yr.

| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 YTD | FY 2017 | FY 2018 YTD | FY 2019 YTD | Current Less Previous |
|--------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|-----------------------|
| JULY | \$ 12,204 | \$ 9,651 | \$ 6,249 | \$ 6,164 | \$ 15,126 | \$ 12,977 | \$ 8,694 | \$ 8,751 | ↑ \$57 |
| AUG | \$ 14,442 | \$ 9,084 | \$ 12,223 | \$ 11,824 | \$ 11,323 | \$ 6,520 | \$ 10,661 | \$ 9,405 | ↓ (\$1,256) |
| SEPT | \$ 11,741 | \$ 9,296 | \$ 5,176 | \$ 6,200 | \$ 6,575 | \$ 9,111 | \$ 8,909 | \$ 8,674 | ↓ (\$235) |
| OCT | \$ 6,920 | \$ 8,815 | \$ 9,626 | \$ 11,948 | \$ 11,969 | \$ 9,220 | \$ 7,916 | \$ 5,723 | ↓ (\$2,193) |
| NOV | \$ 10,316 | \$ 8,903 | \$ 5,251 | \$ 6,118 | \$ 6,259 | \$ 8,319 | \$ 5,382 | \$ 6,013 | ↑ \$631 |
| DEC | \$ 5,171 | \$ 7,742 | \$ 7,861 | \$ 10,526 | \$ 9,320 | \$ 5,079 | \$ 8,478 | \$ 7,281 | ↓ (\$1,197) |
| JAN | \$ 6,275 | \$ 6,462 | \$ 5,904 | \$ 7,918 | \$ 6,379 | \$ 11,465 | \$ 5,418 | \$ 6,089 | ↑ \$671 |
| FEB | \$ 7,270 | \$ 5,990 | \$ 4,611 | \$ 5,609 | \$ 6,742 | \$ 7,039 | \$ 5,771 | \$ 6,329 | ↑ \$558 |
| MAR | \$ 6,350 | \$ 6,073 | \$ 6,816 | \$ 8,745 | \$ 8,386 | \$ 7,257 | \$ 5,655 | \$ 6,856 | ↑ \$1,201 |
| APR | \$ 8,351 | \$ 7,791 | \$ 8,980 | \$ 5,574 | \$ 10,161 | \$ 7,071 | \$ 7,674 | | |
| MAY | \$ 7,661 | \$ 7,410 | \$ 5,026 | \$ 10,387 | \$ 6,183 | \$ 9,974 | \$ 6,725 | | |
| JUNE | \$ 9,527 | \$ 8,752 | \$ 10,928 | \$ 6,403 | \$ 9,989 | \$ 6,530 | \$ 10,537 | | |
| TOTAL | \$ 106,228 | \$ 95,969 | \$ 88,651 | \$ 97,416 | \$ 108,412 | \$ 100,562 | \$ 91,820 | \$ 65,121 | ↓ (\$1,763) |

Total for Same Period Previous Yr. **\$ 66,884**

Tax rate 5% effective March 2007

| | | |
|------------------------|------------------|---------------|
| Ahead (Behind) | (\$1,763) | -2.64% |
| Fiscal Year Projection | \$ 86,828 | |
| Current Yr Budget | \$ 93,403 | |
| Current Yr Collected | \$ 65,121 | |
| % of Budget Collected | 70% | |

