

Memorandum

City of Lawrence

Finance Department

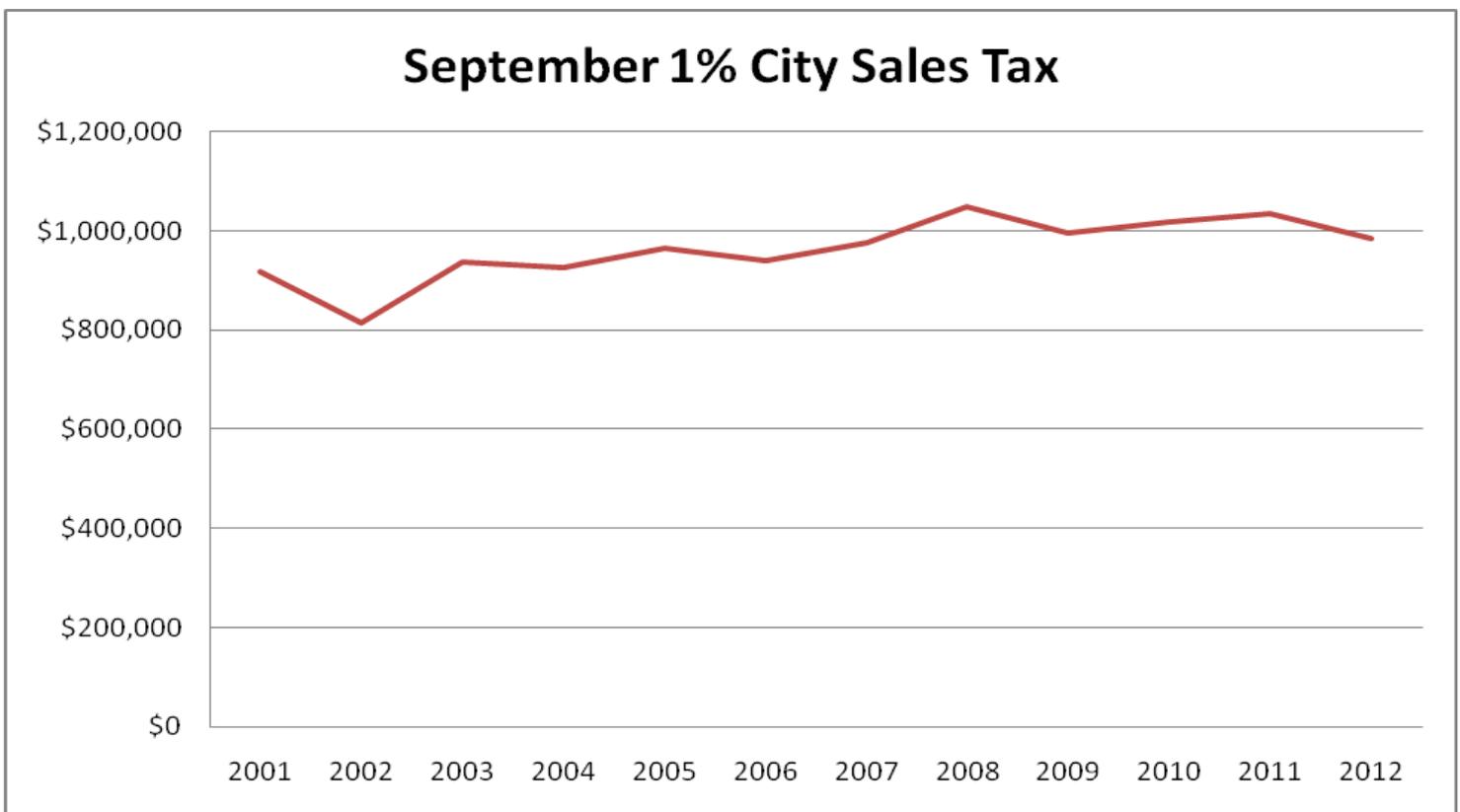
To: Dave Corliss, City Manager
 From: Ed Mullins, Finance Director
 Date: September 27, 2012
 Subject: Sales Tax Distribution

The City of Lawrence has recently received its September sales tax distribution. The distribution is the result of retail sales from mid-July to mid-August. The distribution of \$2,419,033.58 is nearly \$45,000 less than the prior year distribution for the same month. It also includes \$3,595.60 from the Free State Transportation Development District and \$6,834.05 from the Oread District. The distribution also includes other amounts that will be paid to the Oread Tax Increment Financing District.

The 2012 budget for the total sales and use tax distribution is \$30,555,461. A summary of the latest city sales/use tax distribution is shown in the table below. The total sales/use taxes for 2012 are now projected to be \$31,675,000.

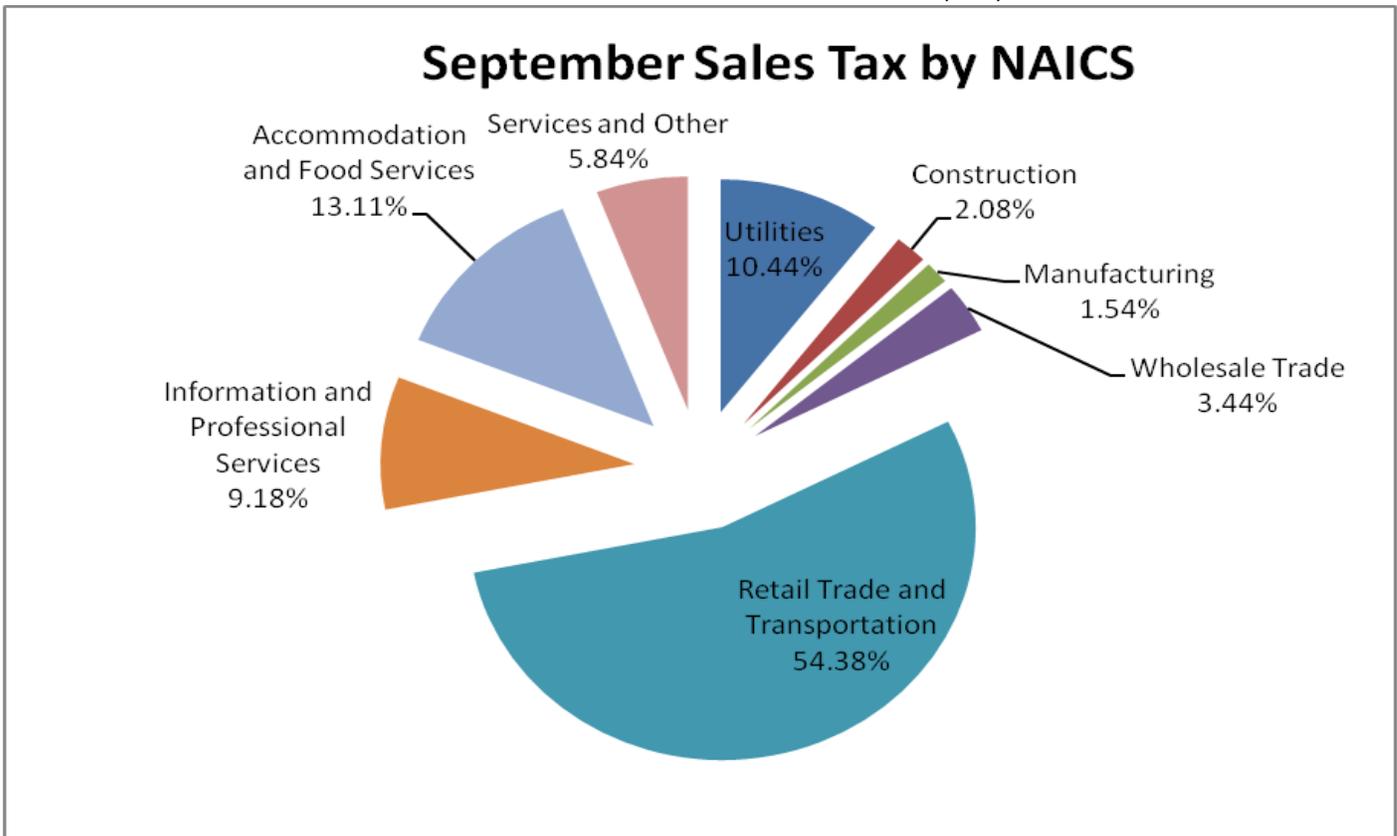
Sales/Use Tax	Budget	Month	Year to Date	% of Budget
City 1%	13,880,266	1,094,944	10,959,472	79.0%
Infrastructure .3%	4,164,079	328,483	3,287,841	79.0%
Transit .2%	2,776,053	218,989	2,191,894	79.0%
Transit Eq. .05%	694,013	54,748	547,975	79.0%
County 1%	9,041,050	711,440	6,922,941	76.6%

A spreadsheet showing total monthly sales tax distributions since 2001 is [attached](#). Additional sales tax information is provided in the tables and graphs below.



City of Lawrence 1.55% Sales Tax by NAICS

NAICS	Description	Amount	Sept 2012 Percent	Sept 2011 Percent
22	Utilities	159,382.38	10.44%	8.95%
23	Construction	31,677.89	2.08%	1.80%
31-33	Manufacturing	23,483.58	1.54%	1.55%
42	Wholesale Trade	52,547.19	3.44%	3.85%
44-49	Retail Trade and Transportation	829,884.42	54.38%	56.07%
51-62	Information and Professional Services	140,054.63	9.18%	9.11%
71-72	Accommodation and Food Services	200,054.81	13.11%	14.46%
81-99	Services and Other	89,127.05	5.84%	4.21%
		1,526,211.95	100.00%	100.00%



**City of Lawrence
Monthly sales/use tax budget variance**

Month	1% City			County			.55% City		
	Sales/Use	Budget	Over (Under)	Sales/Use	Budget	Over (Under)	Sales/Use	Budget	Over (Under)
January	1,227,270	1,120,880	106,390	767,058	738,586	28,472	674,998	616,483	58,515
February	1,312,285	1,250,569	61,716	824,375	805,642	18,733	721,757	687,813	33,944
March	1,249,033	1,187,463	61,570	788,033	774,126	13,877	686,967	653,105	33,862
April	1,045,992	948,084	97,908	657,139	617,929	39,210	575,296	521,446	53,850
May	1,225,943	1,154,754	71,189	770,919	755,243	15,676	674,269	635,115	39,154
June	1,208,601	1,154,946	53,655	762,675	746,466	16,209	664,731	635,220	29,511
July	1,252,750	1,197,423	55,327	788,840	773,079	15,761	689,013	658,583	30,430
August	1,342,654	1,070,212	272,442	852,492	704,267	148,225	738,459	588,617	149,842
September	1,094,944	1,107,604	(12,660)	711,440	728,037	(16,597)	602,220	609,182	(6,962)
October		1,246,994			813,318			685,847	
November		1,201,507			779,850			660,829	
December		1,239,830			804,508			681,907	
	10,959,472	13,880,266	767,537	6,922,941	9,041,050	279,566	6,027,710	7,634,147	422,146