

Memorandum

City of Lawrence

Finance Department

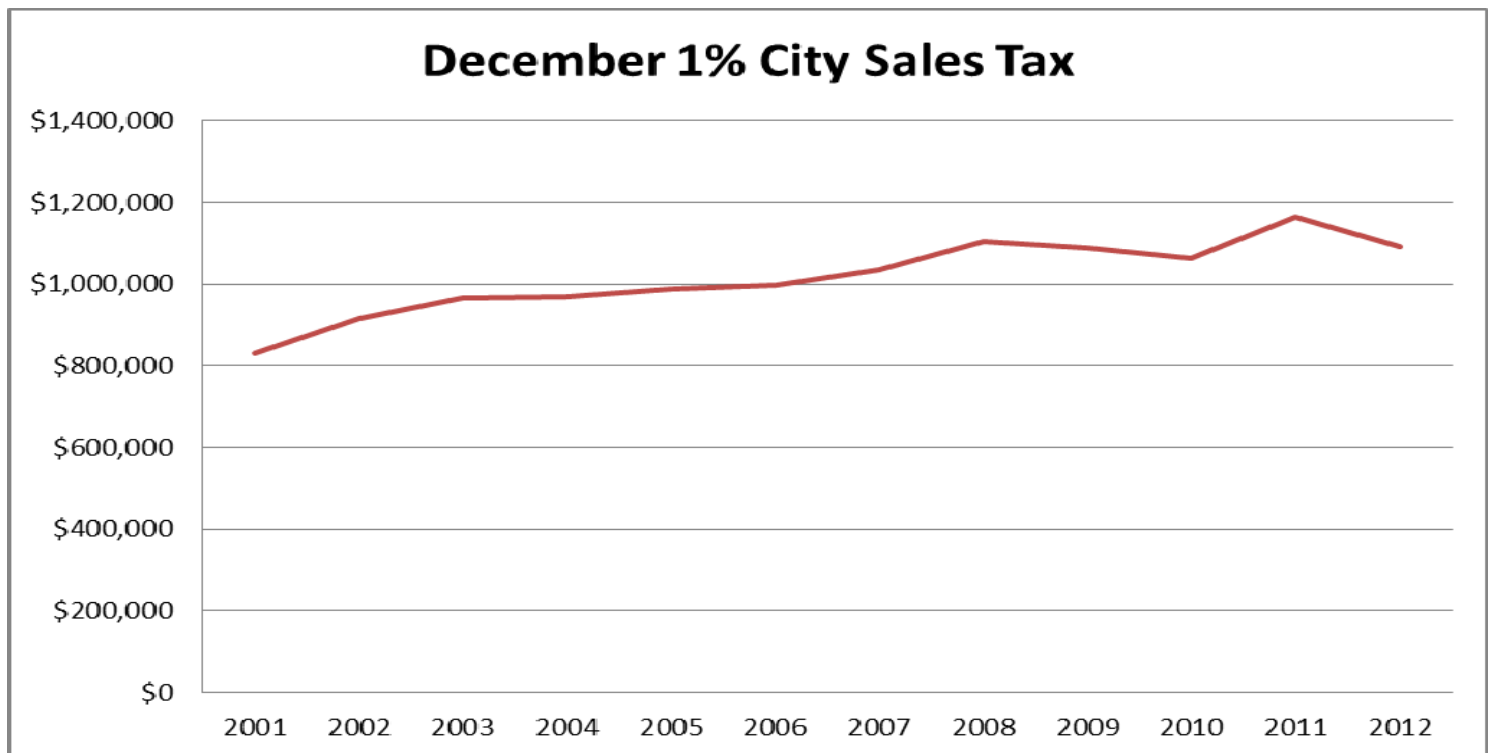
To: Dave Corliss, City Manager
 From: Ed Mullins, Finance Director
 Date: December 26, 2012
 Subject: Sales Tax Distribution

The City of Lawrence has recently received its December sales tax distribution. The distribution is the result of retail sales from mid-October to mid-November. The distribution of \$2,599,600.80 is \$150,000 less than the prior year distribution for the same month. It also includes \$6,839.15 from the Free State Transportation Development District and \$15,371.28 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 projected to exceed \$32,000,000. While this is the last distribution in 2012, the 2012 revenue will not be known until the January distribution is received since it includes 2012 sales.

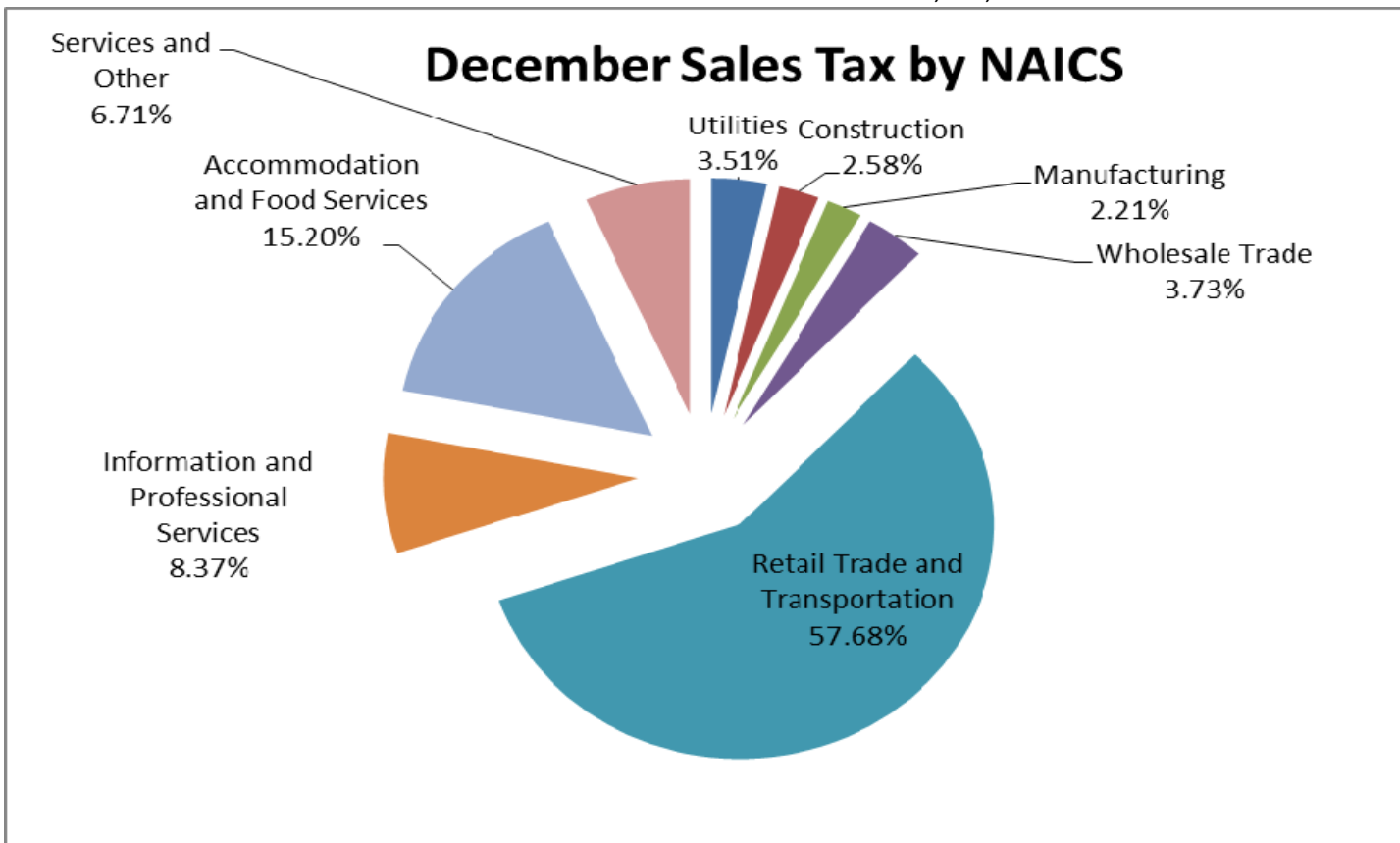
Sales/Use Tax	Budget	Month	Year to Date	% of Budget
City 1%	13,880,266	1,182,080	14,778,696	106.5%
Infrastructure .3%	4,164,079	354,624	4,433,609	106.5%
Transit .2%	2,776,053	236,416	2,955,738	106.5%
Transit Eq. .05%	694,013	59,104	738,936	106.5%
County 1%	9,041,050	745,166	9,352,616	103.4%

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	Dec 2012 Percent	Dec 2011 Percent
22	Utilities	59,298.87	3.51%	4.79%
23	Construction	43,674.97	2.58%	2.18%
31-33	Manufacturing	37,429.53	2.21%	2.13%
42	Wholesale Trade	63,057.34	3.73%	3.63%
44-49	Retail Trade and Transportation	975,107.16	57.68%	58.87%
51-62	Information and Professional Services	141,513.49	8.37%	7.12%
71-72	Accommodation and Food Services	257,003.58	15.20%	14.86%
81-99	Services and Other	113,436.49	6.71%	6.41%
		1,690,521.43	100.00%	100.00%



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

Month	1% City Sales/Use	Budget	Over (Under)	County Sales/Use	Budget	Over (Under)	.55% City 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	1,321,176	1,246,994	74,182	844,631	813,318	31,313	726,647	685,847	40,800
November	1,315,968	1,201,507	114,461	839,878	779,850	60,028	723,782	660,829	62,953
December	<u>1,182,080</u>	<u>1,239,830</u>	<u>(57,050)</u>	<u>745,166</u>	<u>804,508</u>	<u>(59,342)</u>	<u>650,144</u>	<u>681,907</u>	<u>(31,763)</u>
	14,778,696	13,880,266	898,430	9,352,616	9,041,050	311,565	8,128,283	7,634,147	494,136