

Memorandum

City of Lawrence

Finance Department

To: Dave Corliss, City Manager
From: Ed Mullins, Finance Director
Date: April 29, 2013
Subject: Sales Tax and Franchise Fess Distributions

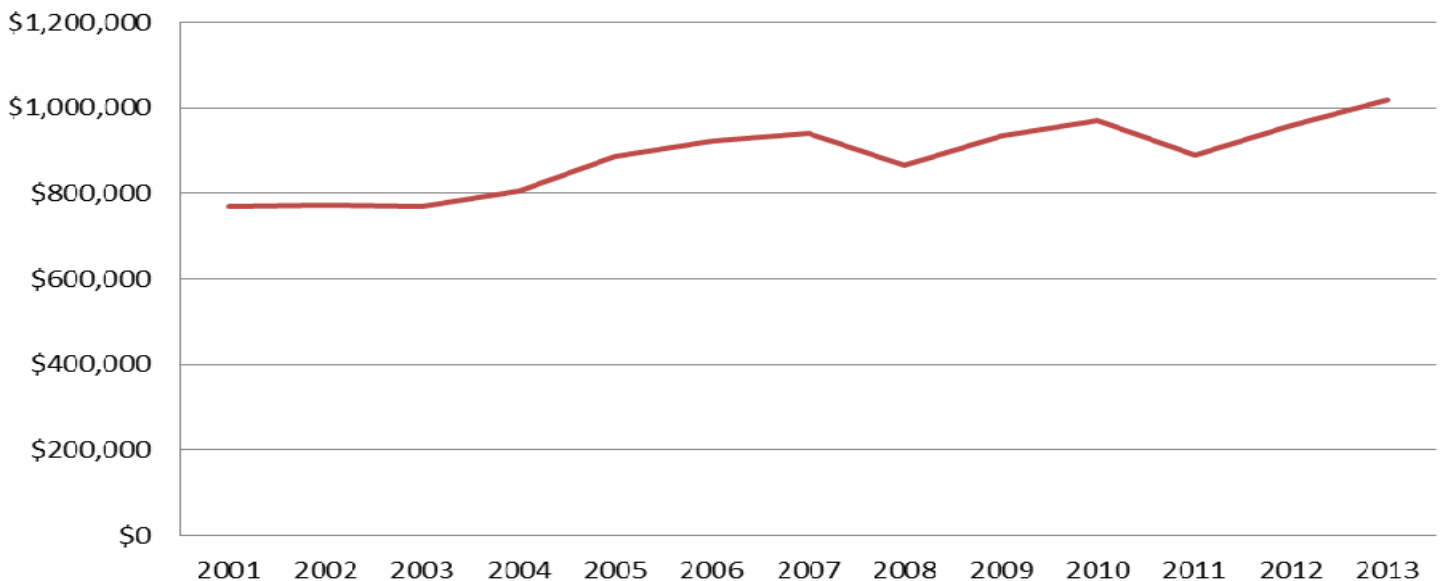
The City of Lawrence has recently received its April sales tax distribution. The distribution is the result of retail sales from mid-February to mid-March. The distribution of \$2,415,593.33 is \$120,000 more than the prior year distribution for the same month. It also includes \$5,777.98 from the Free State Transportation Development District and \$7,749.58 from the Oread District. The distribution also includes other amounts that will be paid to the Oread Tax Increment Financing District.

The 2013 budget for the total sales and use tax distribution is \$32,737,625. A summary of the latest city sales/use tax distribution is shown in the table below. The first quarter 2013 sales tax distribution was up slightly less than 2.0% compared to the first quarter of 2012.

Sales/Use Tax	Budget	Month	Year to Date	% of Budget
City 1%	15,007,500	1,099,469	4,953,537	33.0%
Infrastructure .3%	4,502,250	329,841	1,486,062	33.0%
Transit .2%	3,001,500	219,894	990,709	33.0%
Transit Eq. .05%	750,375	54,974	247,678	33.0%
County 1%	9,476,000	697,889	3,138,305	33.1%

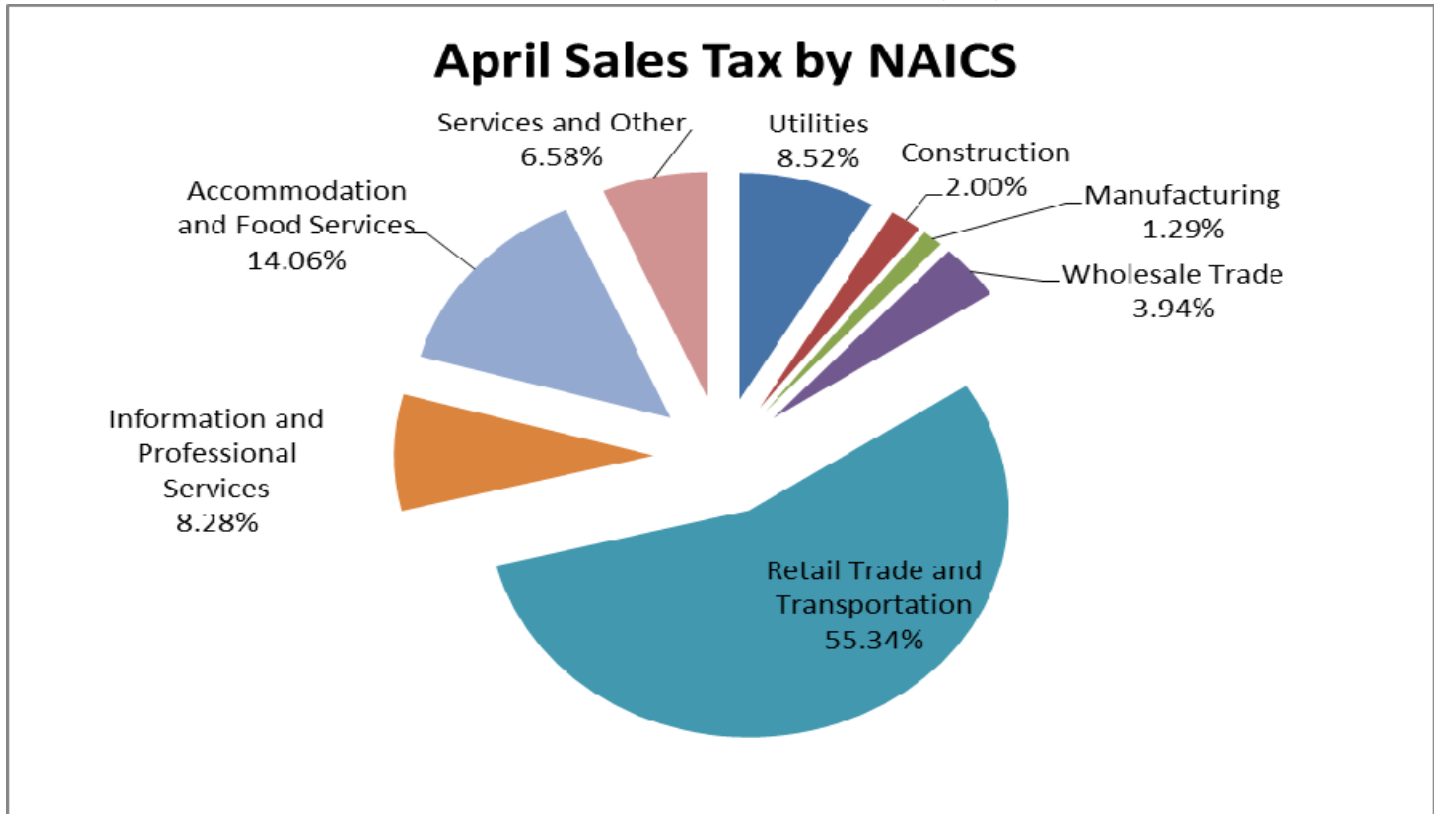
A spreadsheet showing total monthly sales tax distributions since 2001 is [attached](#). Additional sales tax information is provided in the tables and graphs below.

April 1% City Sales Tax



City of Lawrence 1.55% Sales Tax by NAICS

NAICS	Description	Amount	April 2013 Percent	April 2012 Percent
22	Utilities	134,601.80	8.52%	5.76%
23	Construction	31,594.87	2.00%	1.49%
31-33	Manufacturing	20,382.95	1.29%	1.21%
42	Wholesale Trade	62,168.20	3.94%	4.39%
44-49	Retail Trade and Transportation	874,266.32	55.34%	56.91%
51-62	Information and Professional Services	130,768.11	8.28%	8.75%
71-72	Accommodation and Food Services	222,090.92	14.06%	15.64%
81-99	Services and Other	103,933.14	6.58%	5.84%
		1,579,806.31	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	1,292,239	1,246,270	45,969	816,068	777,176	38,892	710,732	685,448	25,284
February	1,322,771	1,332,602	(9,831)	836,612	835,251	1,361	727,525	732,930	(5,405)
March	1,239,058	1,268,371	(29,313)	787,736	798,399	(10,663)	681,483	697,604	(16,121)
April	1,099,469	1,062,186	37,283	697,889	665,808	32,081	604,709	584,202	20,507
May	0	1,244,923		0	781,089		0	684,708	
June	0	1,227,313		0	772,737		0	675,022	
July	0	1,272,145		0	799,247		0	699,680	
August	0	1,363,441		0	863,738		0	749,893	
September	0	1,111,896		0	720,826		0	611,543	
October	0	1,341,630		0	855,774		0	737,897	
November	0	1,336,342		0	850,958		0	734,988	
December	0	1,200,381		0	754,997		0	660,210	
	4,953,537	15,007,500	44,108	3,138,305	9,476,000	61,671	2,724,449	8,254,125	24,265