

Memorandum

City of Lawrence

Finance Department

To: Dave Corliss, City Manager
From: Ed Mullins, Finance Director
Date: January 31, 2013
Subject: Sales Tax Distribution

The City of Lawrence has recently received its January sales tax distribution. The distribution is the result of retail sales from mid-November to mid-December. The distribution of \$2,835,542.34 is \$150,000 more than the prior year distribution for the same month. It also includes \$4,435.43 from the Free State Transportation Development District and \$12,068.91 from the Oread District. The distribution also includes other amounts that will be paid to the Oread Tax Increment Financing District.

The city has now received the 2012 distributions. The 2012 revenue was \$32,363,922 compared to the budget of \$30,555,463. The January 2013 distribution is counted as 2012 revenue because the sales took place in 2012. A summary of the latest city sales/use tax distribution is shown in the tables below.

2012

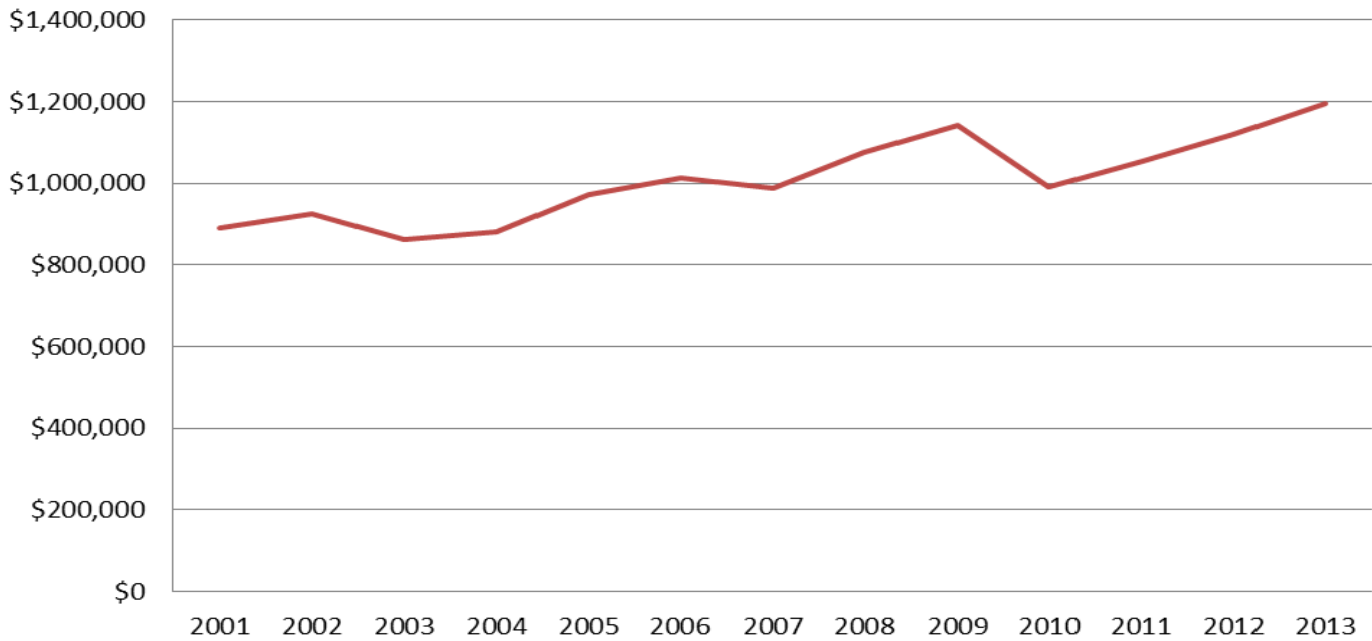
Sales/Use Tax	Budget	Accrued	Year to Date	% of Budget
City 1%	13,880,266	64,969	14,843,665	106.9%
Infrastructure .3%	4,164,079	19,491	4,453,100	106.9%
Transit .2%	2,776,054	12,994	2,968,733	106.9%
Transit Eq. .05%	694,014	3,248	742,183	106.9%
County 1%	9,041,050	49,010	9,401,626	104.0%

2013

Sales/Use Tax	Budget	Month	Year to Date	% of Budget
City 1%	15,007,500	1,292,239	1,292,239	8.6%
Infrastructure .3%	4,164,079	368,181	368,181	8.6%
Transit .2%	2,776,053	245,454	245,454	8.6%
Transit Eq. .05%	694,013	61,363	61,363	8.6%
County 1%	9,476,000	816,068	816,068	8.6%

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

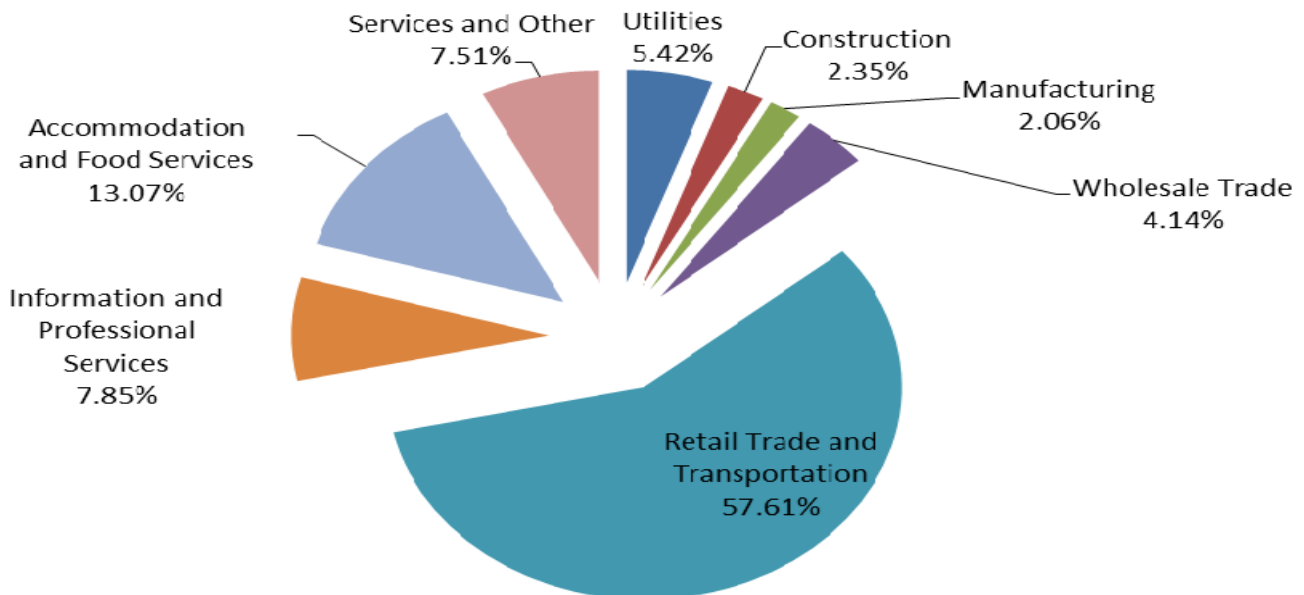
January 1% City Sales Tax



City of Lawrence 1.55% Sales Tax by NAICS

NAICS	Description	Amount	Jan 2013 Percent	Jan 2012 Percent
22	Utilities	100,255.20	5.42%	5.66%
23	Construction	43,532.48	2.35%	2.22%
31-33	Manufacturing	38,115.22	2.06%	1.67%
42	Wholesale Trade	76,627.76	4.14%	4.45%
44-49	Retail Trade and Transportation	1,066,284.77	57.61%	59.20%
51-62	Information and Professional Services	145,256.39	7.85%	7.90%
71-72	Accommodation and Food Services	241,937.04	13.07%	12.75%
81-99	Services and Other	138,991.31	7.51%	6.15%
		1,851,000.17	100.00%	100.00%

January Sales Tax by NAICS



City of Lawrence
Monthly sales/use tax budget variance

Month	1% City		Over (Under)	County		Over (Under)	.55% City		Over (Under)
	Sales/Use	Budget		Sales/Use	Budget		Sales/Use	Budget	
January	1,292,239	1,246,270	45,969	816,068	777,176	38,892	710,732	685,448	25,284
February	0	1,332,602			835,251			732,930	
March	0	1,268,371			798,399			697,604	
April	0	1,062,186			665,808			584,202	
May	0	1,244,923			781,089			684,708	
June	0	1,227,313			772,737			675,022	
July	0	1,272,145			799,247			699,680	
August	0	1,363,441			863,738			749,893	
September	0	1,111,896			720,826			611,543	
October	0	1,341,630			855,774			737,897	
November	0	1,336,342			850,958			734,988	
December	0	1,200,381			754,997			660,210	
	1,292,239	15,007,500	45,969	816,068	9,476,000	38,892	710,732	8,254,125	25,284