

# Memorandum

## City of Lawrence

### Finance Department

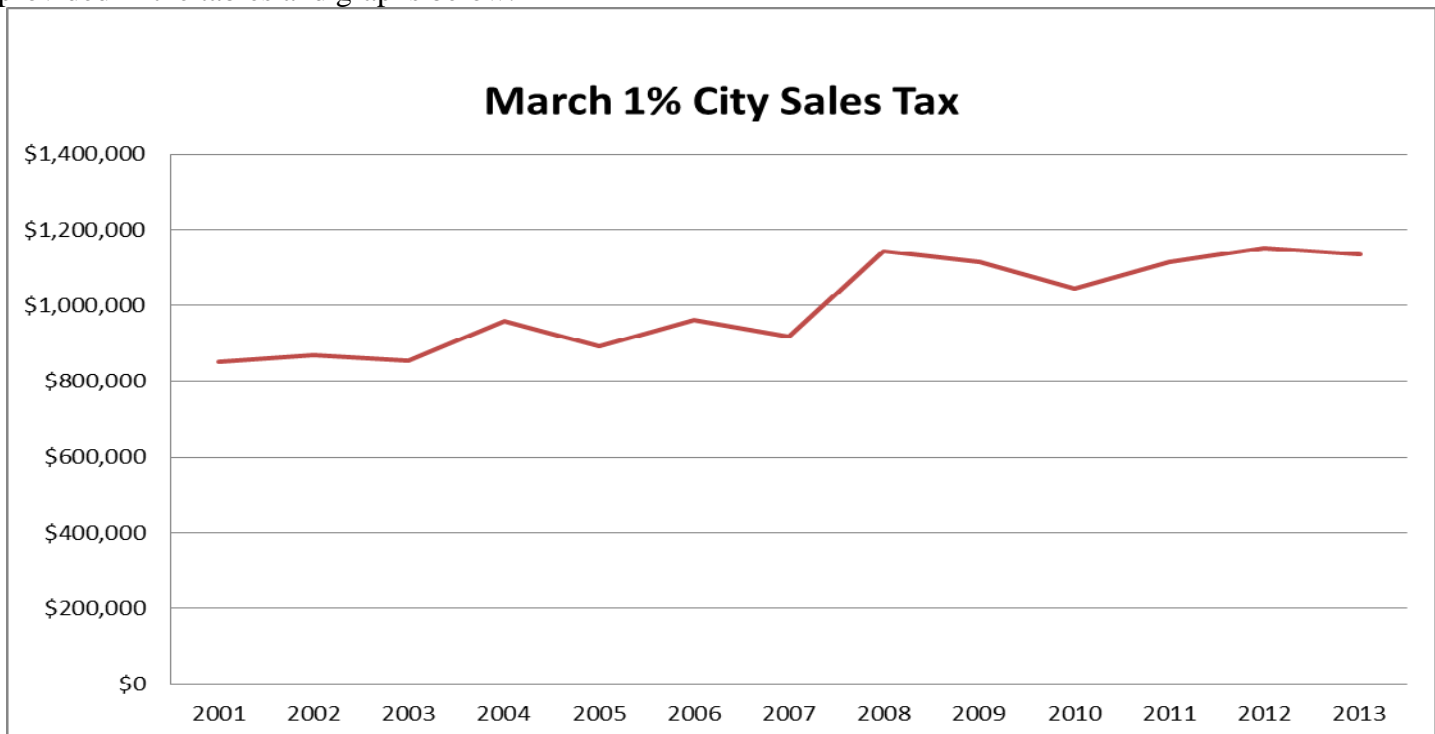
To: Dave Corliss, City Manager  
 From: Ed Mullins, Finance Director  
 Date: March 28, 2013  
 Subject: Sales Tax and Franchise Fess Distributions

The City of Lawrence has recently received its February sales tax distribution. The distribution is the result of retail sales from mid-January to mid-February. The distribution of \$2,725,861.49 is \$18,000 less than the prior year distribution for the same month. It also includes \$10,213.37 from the Free State Transportation Development District and \$7,371.91 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 is up slightly less than 2.0% compared to the first quarter of 2012.

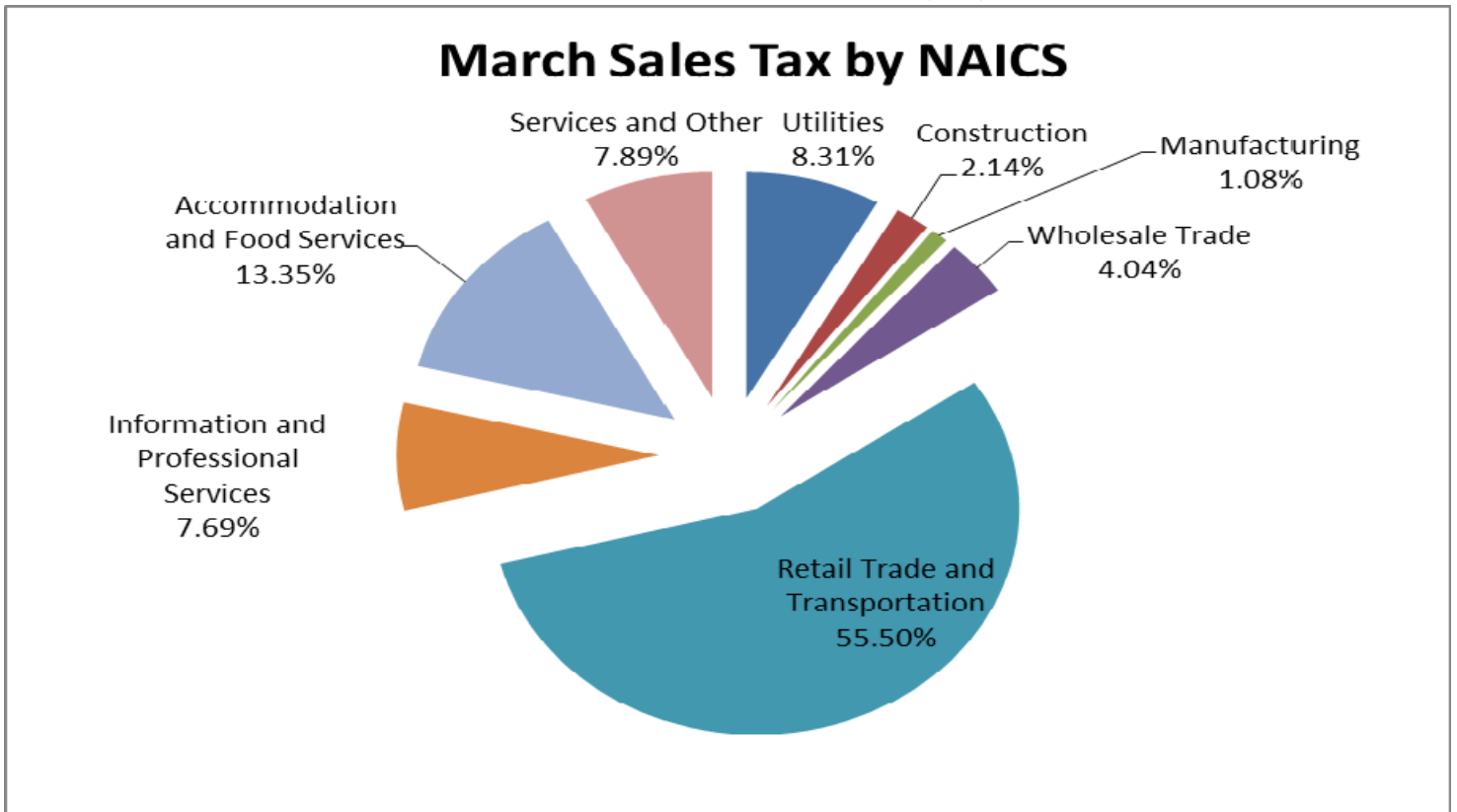
Sales/Use Tax	Budget	Month	Year to Date	% of Budget
City 1%	15,007,500	1,239,058	3,854,068	25.7%
Infrastructure .3%	4,502,250	371,718	1,156,221	25.7%
Transit .2%	3,001,500	247,812	770,815	25.7%
Transit Eq. .05%	750,375	61,953	192,704	25.7%
County 1%	9,476,000	787,736	2,440,416	25.8%

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	Mar 2013 Percent	Mar 2012 Percent
22	Utilities	146,468.37	8.31%	8.91%
23	Construction	37,711.62	2.14%	1.52%
31-33	Manufacturing	18,991.34	1.08%	1.47%
42	Wholesale Trade	71,236.93	4.04%	3.36%
44-49	Retail Trade and Transportation	978,146.17	55.50%	56.50%
51-62	Information and Professional Services	135,583.09	7.69%	7.91%
71-72	Accommodation and Food Services	235,188.05	13.35%	13.89%
81-99	Services and Other	138,966.42	7.89%	6.44%
		<b>1,762,291.99</b>	<b>100.00%</b>	<b>100.00%</b>



**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	1,292,239	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	0	1,062,186		0	665,808		0	584,202	
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	
	<b>3,854,068</b>	<b>15,007,500</b>	<b>6,825</b>	<b>2,440,416</b>	<b>9,476,000</b>	<b>29,590</b>	<b>1,438,257</b>	<b>8,254,125</b>	<b>3,758</b>