

# Memorandum

## City of Lawrence

### Finance Department

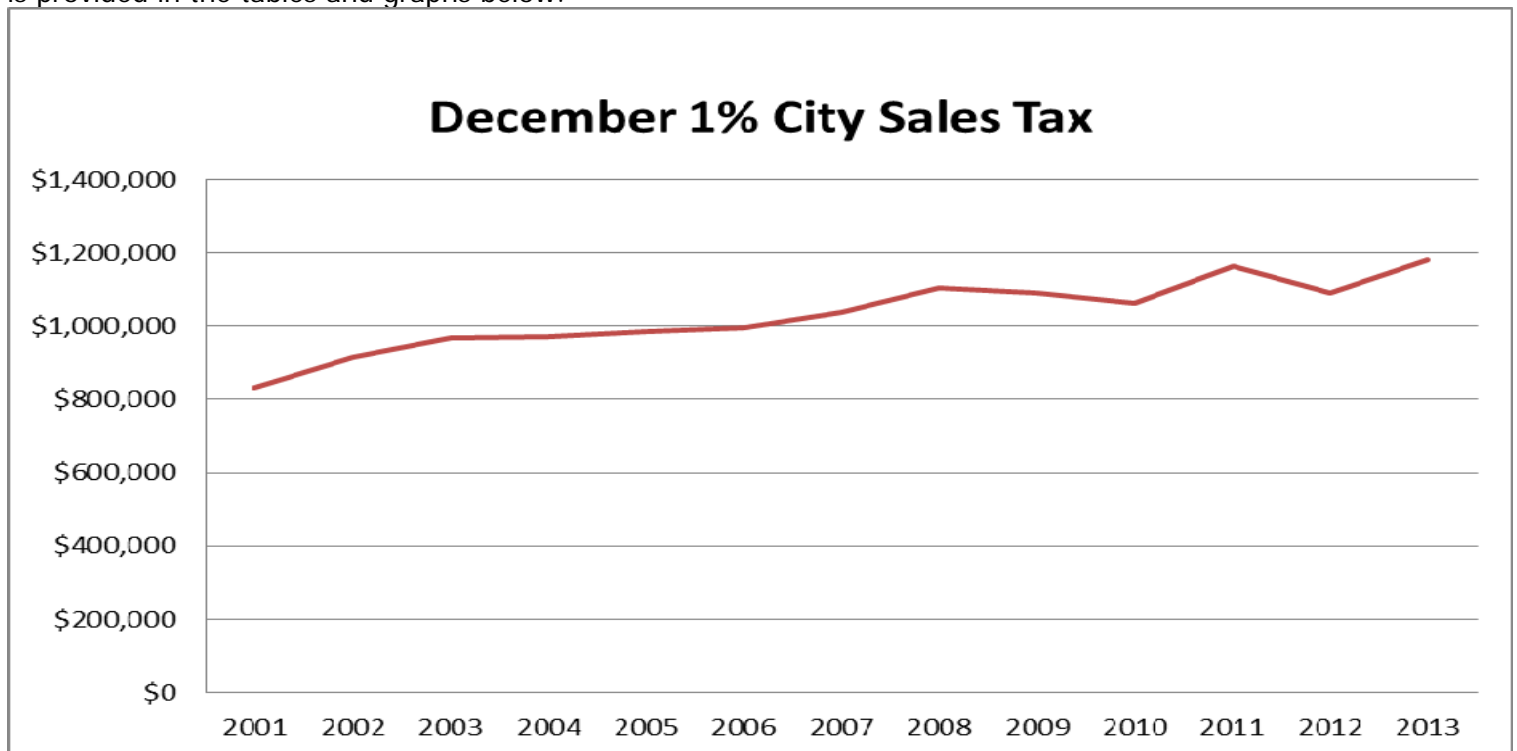
To: Dave Corliss, City Manager  
 From: Ed Mullins, Finance Director  
 Date: December 26, 2013  
 Subject: Sales Tax Distribution

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 \$2,831,942.19 is about \$230,000 more than the prior year distribution for the same month. It includes \$22,899.92 from the Oread and Free State TDD's. 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 twelve months of 2013 sales tax distribution totaled \$32,920,318 and was up 2.0% compared to 2012. The actual 2013 revenue will not be known until the January 2014 distribution. A total of \$560,437 has been paid to the Oread TIF district in 2013.

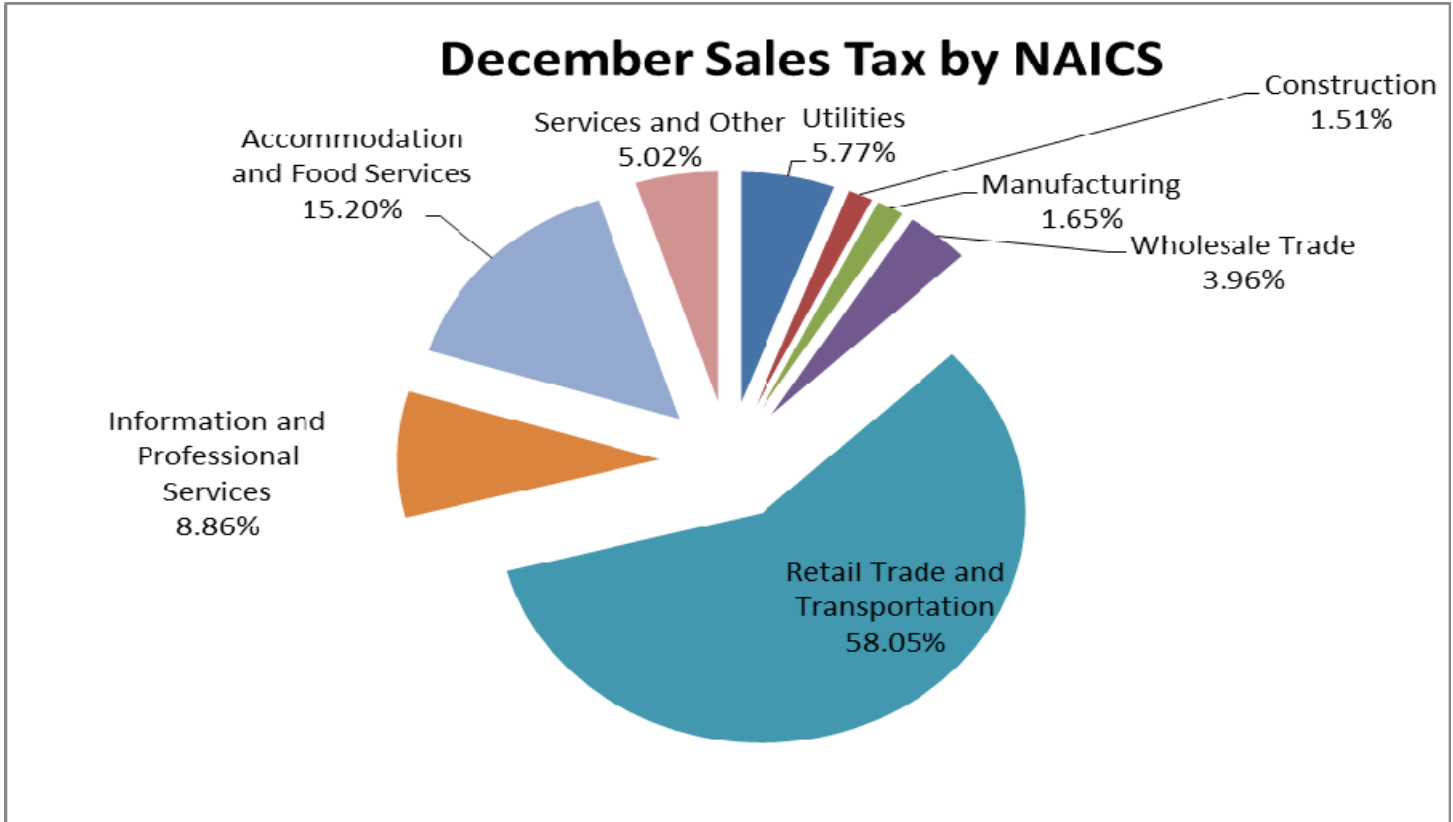
Sales/Use Tax	Budget	Month	Year to Date	% of Budget
City 1%	15,007,500	1,285,444	15,062,887	100.4%
Infrastructure .3%	4,502,250	385,633	4,518,866	100.4%
Transit .2%	3,001,500	257,089	3,012,580	100.4%
Transit Eq. .05%	750,375	64,272	753,146	100.4%
County 1%	9,476,000	816,604	9,572,839	101.0%

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 2013 Percent	Dec 2012 Percent
22	Utilities	105,743.83	5.77%	3.51%
23	Construction	27,600.90	1.51%	2.58%
31-33	Manufacturing	30,152.47	1.65%	2.21%
42	Wholesale Trade	72,525.91	3.96%	3.73%
44-49	Retail Trade and Transportation	1,063,930.13	58.05%	57.68%
51-62	Information and Professional Services	162,311.05	8.86%	8.37%
71-72	Accommodation and Food Services	278,579.97	15.20%	15.20%
81-99	Services and Other	91,943.31	5.02%	6.71%
		<b>1,832,787.57</b>	<b>100.00%</b>	<b>100.00%</b>



**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	1,212,473	1,244,923	(32,450)	768,687	781,089	(12,402)	666,681	684,708	(17,847)
June	1,194,468	1,227,313	(32,845)	760,712	772,737	(12,025)	656,958	675,022	(18,064)
July	1,319,538	1,272,145	47,393	839,536	799,247	40,289	725,746	699,680	26,066
August	1,316,434	1,363,441	(47,007)	837,264	863,738	(26,474)	724,039	749,893	(25,854)
September	1,241,122	1,111,896	129,226	793,986	720,826	73,160	682,616	611,543	71,073
October	1,323,527	1,341,630	(18,103)	837,433	855,774	(18,341)	727,939	737,897	(9,958)
November	1,216,344	1,336,342	(119,998)	780,312	850,958	(70,646)	668,990	734,988	(65,998)
December	1,285,444	1,200,381	85,063	816,604	754,997	61,607	706,994	660,210	46,784
	<b>15,062,887</b>	<b>15,007,500</b>	<b>55,387</b>	<b>9,572,839</b>	<b>9,476,000</b>	<b>96,839</b>	<b>8,254,125</b>	<b>8,254,125</b>	<b>30,467</b>