

Memorandum

City of Lawrence

Finance Department

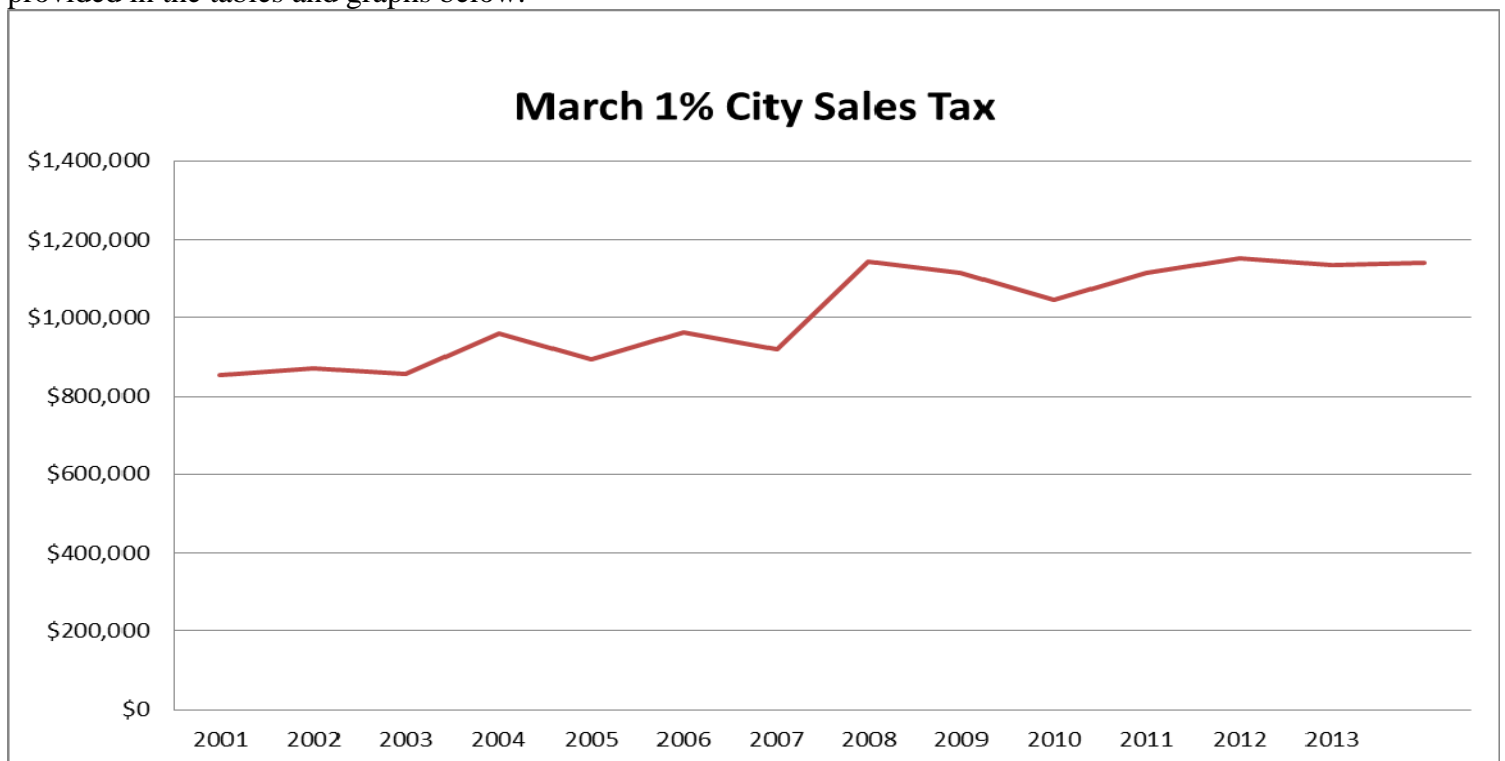
To: Dave Corliss, City Manager
 From: Ed Mullins, Finance Director
 Date: April 9, 2014
 Subject: Sales Tax Distribution

The City of Lawrence has recently received its March sales tax distribution. The distribution is the result of retail sales from mid-January to mid-February. The distribution of \$2,812,337.17 is \$75,000 more than the prior year distribution for the same month. It also includes \$5,593.48 from the Free State Transportation Development District and \$6,942.93 from the Oread District. The distribution also includes other amounts that will be paid to the Oread Tax Increment Financing District.

The 2014 budget for the total sales and use tax distribution is \$33,556,100. A summary of the latest city sales/use tax distribution is shown in the table below.

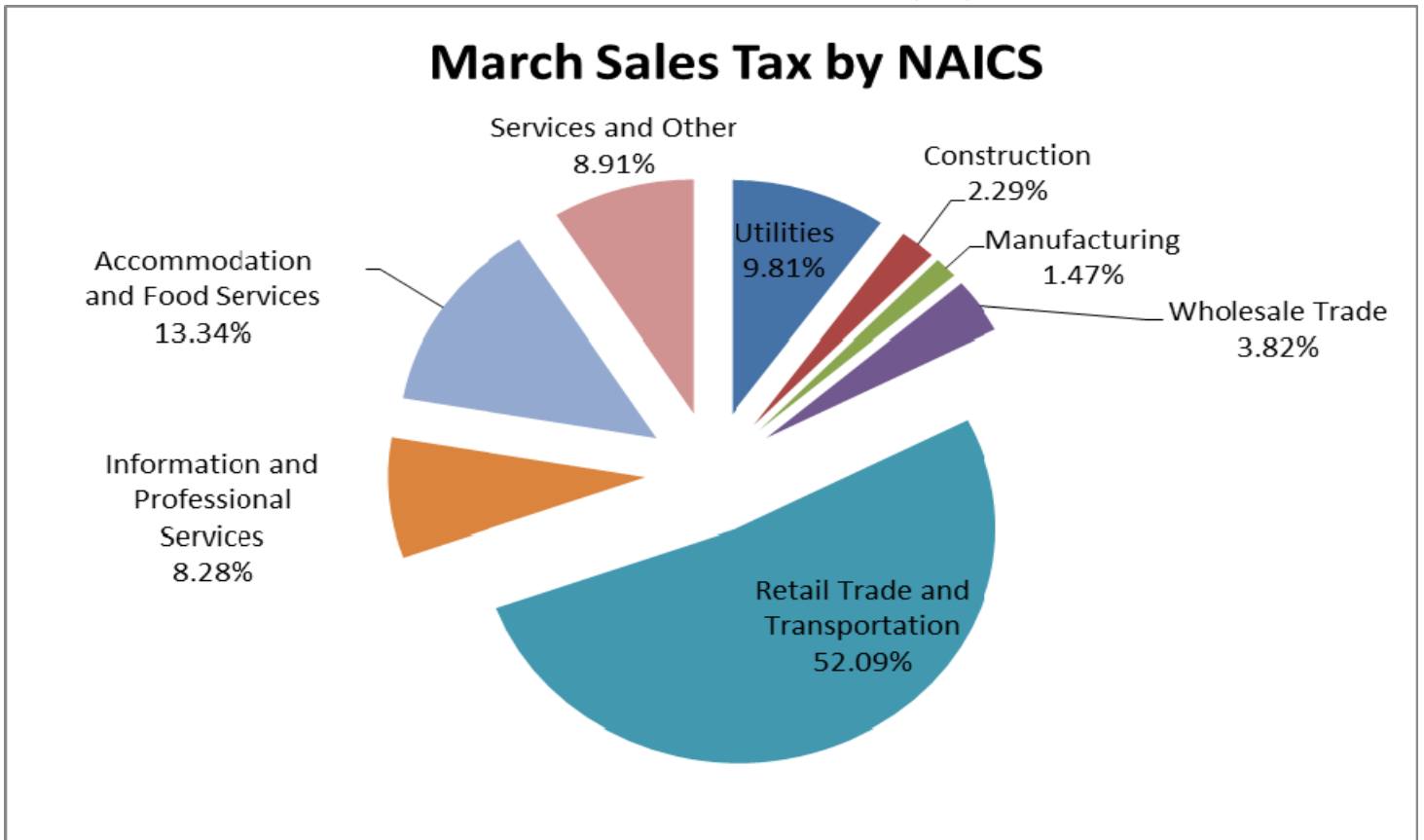
Sales/Use Tax	Budget	Month	Year to Date	% of Budget
City 1%	15,397,129	1,282,961	4,026,257	26.1%
Infrastructure .3%	4,619,139	384,889	1,207,878	26.1%
Transit .2%	3,079,426	256,592	805,251	26.1%
Transit Eq. .05%	769,856	64,148	201,313	26.1%
County 1%	9,690,550	811,212	2,536,699	26.2%

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 2014 Percent	Mar 2013 Percent
22	Utilities	173,748.99	9.81%	8.31%
23	Construction	40,560.66	2.29%	2.14%
31-33	Manufacturing	25,965.16	1.47%	1.08%
42	Wholesale Trade	67,587.59	3.82%	4.04%
44-49	Retail Trade and Transportation	922,439.11	52.09%	55.50%
51-62	Information and Professional Services	146,542.22	8.28%	7.69%
71-72	Accommodation and Food Services	236,258.34	13.34%	13.35%
81-99	Services and Other	157,786.19	8.91%	7.89%
		1,770,888.26	100.00%	100.00%



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	1,352,161	1,320,914	31,247	849,195	826,105	23,090	743,689	726,503	17,186
February	1,391,135	1,352,124	39,011	876,292	846,899	29,393	765,124	743,668	21,456
March	1,282,961	1,266,552	16,409	811,212	797,422	13,790	705,629	696,604	9,025
April	0	1,123,866			706,470			618,126	
May	0	1,239,377			778,139			681,657	
June	0	1,220,973			770,066			671,535	
July	0	1,348,818			849,859			741,850	
August	0	1,345,645			847,559			740,105	
September	0	1,268,662			803,749			697,764	
October	0	1,352,896			847,730			744,093	
November	0	1,243,334			789,907			683,834	
December	0	1,313,968			826,645			722,682	
	4,026,527	15,397,129	86,667	2,536,699	9,690,550	66,273	2,214,442	8,468,421	47,667