

CITY OF EXAMPLE  
 SALES AND USE TAX COMPARISON REPORT

FY 06-07

	FY 2005-06			FY 2006-07			GROSS RECEIPTS		PER ONE CENT	
	RATE	GROSS RECEIPTS	RECEIPTS PER ONE CENT	RATE	GROSS RECEIPTS	RECEIPTS PER ONE CENT	INCREASE/DECREASE	PERCENTAGE VARIANCE	INCREASE/DECREASE	PERCENTAGE VARIANCE
<b>SALES TAX:</b>										
JULY	3.50%	264,518.17	75,576.62	4.00%	346,963.14	86,740.79	82,444.97	31.17%	11,164.17	14.77%
AUGUST	3.50%	255,063.35	72,875.24	4.00%	349,745.34	87,436.34	94,681.99	37.12%	14,561.09	19.98%
SEPTEMBER	4.00%	276,959.28	69,239.82	4.00%	335,107.97	83,776.99	58,148.69	21.00%	14,537.17	21.00%
OCTOBER	4.00%	315,674.96	78,918.74	4.00%	324,063.09	81,015.77	8,388.13	2.66%	2,097.03	2.66%
NOVEMBER	-	-	-	-	-	-	-	-	-	-
DECEMBER	-	-	-	-	-	-	-	-	-	-
JANUARY	-	-	-	-	-	-	-	-	-	-
FEBRUARY	-	-	-	-	-	-	-	-	-	-
MARCH	-	-	-	-	-	-	-	-	-	-
APRIL	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	-
JUNE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SALES TAX</b>		<b>1,112,215.76</b>	<b>296,610.42</b>		<b>1,355,879.54</b>	<b>338,969.89</b>	<b>243,663.78</b>	<b>21.91%</b>	<b>42,359.46</b>	<b>14.28%</b>
<b>USE TAX:</b>										
JULY	3.50%	12,139.85	3,468.53	4.00%	5,180.49	1,295.12	(6,959.36)	-57.33%	(2,173.41)	-62.66%
AUGUST	3.50%	5,201.45	1,486.13	4.00%	6,927.76	1,731.94	1,726.31	33.19%	245.81	16.54%
SEPTEMBER	4.00%	2,566.47	641.62	4.00%	3,825.89	956.47	1,259.42	49.07%	314.86	49.07%
OCTOBER	4.00%	5,242.52	1,310.63	4.00%	7,017.16	1,754.29	1,774.64	33.85%	443.66	33.85%
NOVEMBER	-	-	-	-	-	-	-	-	-	-
DECEMBER	-	-	-	-	-	-	-	-	-	-
JANUARY	-	-	-	-	-	-	-	-	-	-
FEBRUARY	-	-	-	-	-	-	-	-	-	-
MARCH	-	-	-	-	-	-	-	-	-	-
APRIL	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	-
JUNE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL USE TAX</b>		<b>25,150.29</b>	<b>6,906.90</b>		<b>22,951.30</b>	<b>5,737.83</b>	<b>(2,198.99)</b>	<b>-8.74%</b>	<b>(1,169.08)</b>	<b>-16.93%</b>
<b>COMBINED TAXES:</b>										
JULY	3.50%	276,658.02	79,045.15	4.00%	352,143.63	88,035.91	75,485.61	27.28%	8,990.76	11.37%
AUGUST	3.50%	260,264.80	74,361.37	4.00%	356,673.10	89,168.28	96,408.30	37.04%	14,806.90	19.91%
SEPTEMBER	4.00%	279,525.75	69,881.44	4.00%	338,933.86	84,733.47	59,408.11	21.25%	14,852.03	21.25%
OCTOBER	4.00%	320,917.48	80,229.37	4.00%	331,080.25	82,770.06	10,162.77	3.17%	2,540.69	3.17%
NOVEMBER	-	-	-	-	-	-	-	-	-	-
DECEMBER	-	-	-	-	-	-	-	-	-	-
JANUARY	-	-	-	-	-	-	-	-	-	-
FEBRUARY	-	-	-	-	-	-	-	-	-	-
MARCH	-	-	-	-	-	-	-	-	-	-
APRIL	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	-
JUNE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TAXES</b>		<b>1,137,366.05</b>	<b>303,517.33</b>		<b>1,378,830.84</b>	<b>344,707.71</b>	<b>241,464.79</b>	<b>21.23%</b>	<b>41,190.38</b>	<b>13.57%</b>

CITY OF NEWCASTLE                      FY 06-07  
 SALES AND USE TAX COMPARISON REPORT

	FY 2005-06			
	RATE	GROSS RECEIPTS	RECEIPTS PER ONE CENT	RATE
<b>SALES TAX:</b>				
JULY	3.50%	264,518.17	75,576.62	
AUGUST	3.50%	255,063.35	72,875.24	
SEPTEMBER	4.00%	276,959.28	69,239.82	
OCTOBER	4.00%	315,674.96	78,918.74	
NOVEMBER	4.00%	301,517.78	75,379.45	
DECEMBER	4.00%	308,497.11	77,124.28	
JANUARY	4.00%	356,154.58	89,038.65	
FEBRUARY	4.00%	372,985.42	93,246.36	
MARCH	4.00%	393,132.20	98,283.05	
APRIL	4.00%	212,860.48	53,215.12	
MAY	4.00%	333,515.85	83,378.96	
JUNE	4.00%	358,304.17	89,576.04	
<b>TOTAL SALES TAX</b>		<b>3,749,183.35</b>	<b>955,852.32</b>	
<b>USE TAX:</b>				
JULY	3.50%	12,139.85	3,468.53	
AUGUST	3.50%	5,201.45	1,486.13	
SEPTEMBER	4.00%	2,566.47	641.62	
OCTOBER	4.00%	5,242.52	1,310.63	
NOVEMBER	4.00%	6,348.26	1,587.07	
DECEMBER	4.00%	11,278.69	2,819.67	
JANUARY	4.00%	6,591.51	1,647.88	

<b>FEBRUARY</b>	4.00%	7,775.96	1,943.99
<b>MARCH</b>	4.00%	5,119.06	1,279.77
<b>APRIL</b>	4.00%	9,869.92	2,467.48
<b>MAY</b>	4.00%	1,308.65	327.16
<b>JUNE</b>	4.00%	5,619.96	1,404.99
<b>TOTAL USE TAX</b>		<b>79,062.30</b>	<b>20,384.91</b>

<b>COMBINED TAXES:</b>
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<b>JULY</b>	3.50%	276,658.02	79,045.15
<b>AUGUST</b>	3.50%	260,264.80	74,361.37
<b>SEPTEMBER</b>	4.00%	279,525.75	69,881.44
<b>OCTOBER</b>	4.00%	320,917.48	80,229.37
<b>NOVEMBER</b>	4.00%	307,866.04	76,966.51
<b>DECEMBER</b>	4.00%	319,775.80	79,943.95
<b>JANUARY</b>	4.00%	362,746.09	90,686.52
<b>FEBRUARY</b>	4.00%	380,761.38	95,190.35
<b>MARCH</b>	4.00%	398,251.26	99,562.82
<b>APRIL</b>	4.00%	222,730.40	55,682.60
<b>MAY</b>	4.00%	334,824.50	83,706.13
<b>JUNE</b>	4.00%	363,924.13	90,981.03
<b>TOTAL TAXES</b>		<b>3,828,245.65</b>	<b>976,237.23</b>

FY 2006-07		GROSS RECEIPTS		PER O
GROSS RECEIPTS	RECEIPTS PER ONE CENT	INCREASE/DECREASE	PERCENTAGE VARIANCE	INCREASE/DECREASE
-	-	(264,518.17)	-100.00%	(75,576.62)
-	-	(255,063.35)	-100.00%	(72,875.24)
-	-	(276,959.28)	-100.00%	(69,239.82)
-	-	(315,674.96)	-100.00%	(78,918.74)
-	-	(301,517.78)	-100.00%	(75,379.45)
-	-	(308,497.11)	-100.00%	(77,124.28)
-	-	(356,154.58)	-100.00%	(89,038.65)
-	-	(372,985.42)	-100.00%	(93,246.36)
-	-	(393,132.20)	-100.00%	(98,283.05)
-	-	(212,860.48)	-100.00%	(53,215.12)
-	-	(333,515.85)	-100.00%	(83,378.96)
-	-	(358,304.17)	-100.00%	(89,576.04)
-	-	<b>#####</b>	<b>-100.00%</b>	<b>(955,852.32)</b>
-	-	(12,139.85)	-100.00%	(3,468.53)
-	-	(5,201.45)	-100.00%	(1,486.13)
-	-	(2,566.47)	-100.00%	(641.62)
-	-	(5,242.52)	-100.00%	(1,310.63)
-	-	(6,348.26)	-	(1,587.07)
-	-	(11,278.69)	-100.00%	(2,819.67)
-	-	(6,591.51)	-100.00%	(1,647.88)

-		(7,775.96)	-100.00%	(1,943.99)
-		(5,119.06)	-100.00%	(1,279.77)
-		(9,869.92)	-100.00%	(2,467.48)
-		(1,308.65)	-100.00%	(327.16)
-	-	<b>(73,442.34)</b>	<b>-92.89%</b>	<b>(18,979.92)</b>
-	-	(276,658.02)	-100.00%	(79,045.15)
-	-	(260,264.80)	-100.00%	(74,361.37)
-	-	(279,525.75)	-100.00%	(69,881.44)
-	-	(320,917.48)	-100.00%	(80,229.37)
-	-	(307,866.04)	-100.00%	(76,966.51)
-	-	(319,775.80)	-100.00%	(79,943.95)
-	-	(362,746.09)	-100.00%	(90,686.52)
-	-	(380,761.38)	-100.00%	(95,190.35)
-	-	(398,251.26)	-100.00%	(99,562.82)
-	-	(222,730.40)	-100.00%	(55,682.60)
-	-	(334,824.50)	-100.00%	(83,706.13)
-	-	(363,924.13)	-100.00%	(90,981.03)
-	-	<b>#####</b>	<b>-100.00%</b>	<b>(976,237.23)</b>

NE CENT  
PERCENTAGE  
VARIANCE

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