



Memorandum

To: Governing Body
From: Melanie Landis, Finance Director
Re: City of Spring Hill Sales Tax Reports

Sales tax reports will be distributed monthly to the Governing Body and made available for public viewing on the City's website. Below is a brief explanation of what you will find in each report. All reports include a forecast column based on the actual increase or decrease in sales tax receipts and will change from month to month.

***NOTE FOR 2015:** When a business files sales or use tax incorrectly over a period of time, they are entitled to a credit issued by the State of Kansas when applied for and approved. In 2014, a business filed a credit totaling approximately \$136,000 of which approximately \$85,000 was directly related to Spring Hill use tax. The credit affected use tax collections through May of 2015.*

Local Sales Tax - City of Spring Hill (page 1) – This report is a monthly breakdown of sales tax receipts within the City of Spring Hill and includes only city sales tax. This summary gives an idea of what the local retailers, as a whole, are experiencing in their monthly sales.

Sales Taxes – All Sources (page 2) – This report includes all sources of sales and use taxes with historical data as well as a current month comparison. The special safety and school taxes for Johnson County have been separated from the General fund forecast totals to better reflect what is available in the general fund.

Sales Taxes – All Sources (page 3) – This report is a breakdown and comparison of monthly collection for each of the sources of sales and use taxes. Special taxes are excluded.

Special City Sales Tax (page 4) – This final report is a forecast for the special City sales tax which went into effect April 2009 for recreation purposes. These sales taxes are held separately in a sales tax fund and are currently being used to make the principal and interest payments of the general obligation bond for the Spring Hill Aquatic Center which opened in May 2010.

Local Sales and Use Tax Merchant Summary and Trends (pages 5 – 8) – These reports highlight the merchant categories of sales and use taxes collected by the State of Kansas for local sales and use taxes. Remittances from the State of Kansas to the City of Spring Hill may differ depending on tax credits applied.

Questions regarding the monthly reports or the use of a particular sales tax source should be directed to the Finance Director. Thank you.



STATE OF KANSAS
Ron Estes
 TREASURER

900 SW Jackson St. Suite 201
 Topeka, Kansas 66612-1235

TELEPHONE
 (785) 296-4151

MELANIE LANDIS
 401 N MADISON P O BOX 424
 SPRING HILL, KS 66083-0424

August 25, 2016

Dear Ms Landis

This is notice of a distribution from the State Treasurer for Spring Hill, City Of. Our system sends email notices as soon as a distribution has been completed. You may have the emails sent to as many contacts as you like. Please call Lucinda at 785.296.4151 to add or modify email addresses for your notifications.

You will receive an EFT to settle 08/30/2016. The details are as follows:

Detail Description	County	Amount
Aug 2016 Compensating Use Tax		
City Tax File	Johnson	25,146.25
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	1.03
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	0.26
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	0.26
City Share From County Tax	Miami	3,729.46
City Share From County Tax	Johnson	5,394.10
City Share From 2nd County Special	Johnson	1,348.52
City Share From 3rd County Special	Johnson	1,348.52
Total for Aug 2016 Compensating Use Tax:		\$36,968.40
Aug 2016 Sales Tax		
City Tax File	Johnson	85,733.23
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	73.85
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	18.46
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	18.46
City Share From County Tax	Miami	16,747.56
City Share From County Tax	Johnson	24,894.18
City Share From 2nd County Special	Johnson	6,223.56
City Share From 3rd County Special	Johnson	6,223.56
Total for Aug 2016 Sales Tax:		\$139,932.86
Grand Total Amount:		\$176,901.26

Additional information can be found at <http://kansasstatetreasurer.com/prodweb/dist> or contact Lucinda Anstaett at 785.296.4151 or lucinda@treasurer.state.ks.us.

Sincerely,

Lucinda Anstaett
 Director Of Cash Management

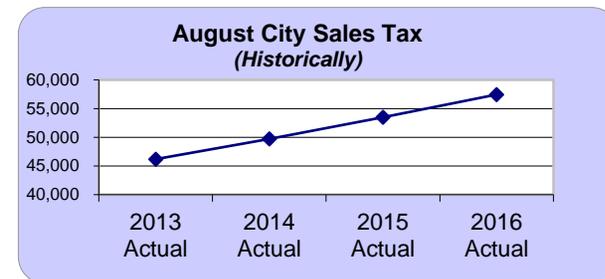
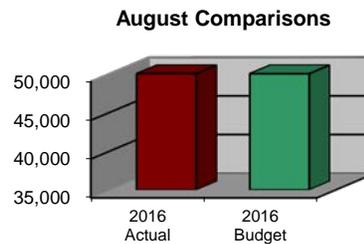
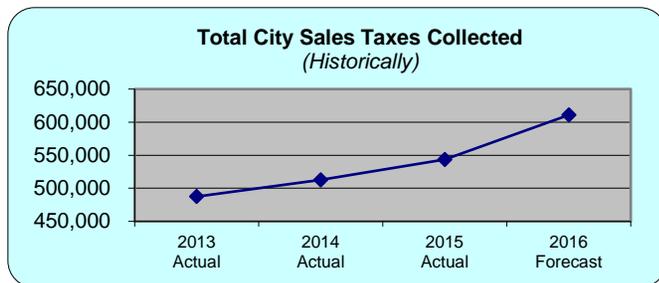
SALES TAX RECEIPTS City of Spring Hill

This report is a monthly breakdown of sales tax receipts within the City of Spring Hill and is representative of the sales tax collected by Spring Hill businesses only. This information is important in realizing the effect of the current economic conditions on local retailers.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Change from 2015	2016 Budget	2016 actual compared to budget	2016 Forecast
January	37,178	41,518	38,876	46,691	7,815	46,000	691	46,691
February	39,679	38,848	44,568	50,620	6,052	45,000	5,620	50,620
March	41,173	40,498	40,765	43,306	2,540	41,000	2,306	43,306
April	31,839	38,285	38,992	47,806	8,813	39,000	8,806	47,806
May	41,884	40,831	45,918	55,857	9,939	45,000	10,857	55,857
June	38,693	42,571	43,346	49,839	6,493	44,000	5,839	49,839
July	40,090	44,090	41,949	46,594	4,645	43,000	3,594	46,594
August	46,184	49,696	53,496	57,441	3,945	54,000	3,441	57,441
September	42,443	48,760	50,028			50,000		54,349
October	39,018	37,193	42,473			43,000		46,141
November	44,760	51,601	52,678			53,000		57,227
December	44,529	38,950	50,553			45,000		54,919
TOTALS:	487,470	512,842	543,643	398,153	50,242	548,000	41,153	610,789

----- Total inc / (dec) over previous year -----

3.7% 5.2% 6.0% 14.4% 11.5%



Note: Distribution of sales tax is two months after the actual retail sales transactions occur.

SALES AND USE TAX

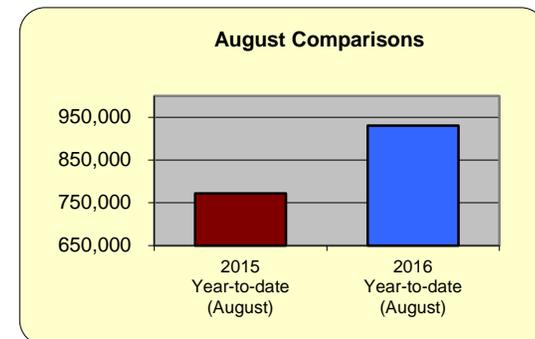
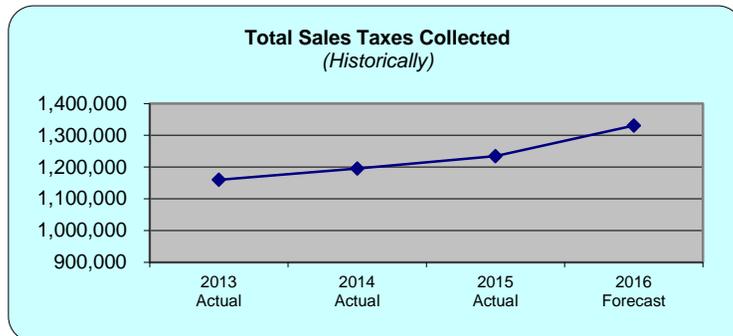
Johnson and Miami Counties

August 2016 ~ 67% of year complete

This report includes all sources of sales and use taxes with historical data as well as a current month comparison.

<u>GENERAL PURPOSE</u>	2013 Actual	2014 Actual	2015 Actual	2015 Year-to-date (August)	2016 Year-to-date (August)	Chg from 2015 Y-T-D (August)	2016 Budget	2016 Forecast	% Budget Collected thru August
City Sales Tax	487,470	512,842	543,643	347,911	398,153	50,242	548,000	610,789	72.7%
City Compensating Use Tax	141,775	125,477	128,482	55,778	156,734	100,956	137,000	133,847	114.4%
Miami County Sales Tax	177,370	194,879	191,885	124,847	125,710	864	195,000	199,898	64.5%
Miami County Use Tax	24,645	31,543	31,888	20,493	23,818	3,325	25,000	33,220	95.3%
Johnson County Sales Tax	278,935	279,100	284,246	186,373	188,242	1,869	284,000	296,116	66.3%
Johnson County Use Tax	49,720	51,516	54,617	36,682	37,966	1,284	55,000	56,898	69.0%
	1,159,915	1,195,357	1,234,761	772,084	930,623	158,539	1,244,000	1,330,768	74.8%
	6.0%	3.1%	3.3%			20.5%		7.0%	
	----- Total inc / (dec) over previous year -----								

<u>DESIGNATED PURPOSE</u>	2013 Actual	2014 Actual	2015 Actual	2015 Year-to-date (August)	2016 Year-to-date (August)	Chg from 2015 Y-T-D (August)	2016 Budget	2016 Forecast	% Budget Collected thru August
Special Johnson County - Safety	82,144	82,029	84,560	55,608	56,531	923	79,000	88,091	71.6%
Special Johnson County - School	82,144	82,029	84,560	55,608	56,552	944	79,000	88,091	71.6%
Special City Sales & Use Tax	309,927	314,396	331,046	198,832	273,302	74,471	314,100	408,822	87.0%



Note: Distribution of sales tax is two months after the actual retail sales transactions occur.

SALES TAX RECEIPTS

City of Spring Hill - General Purpose

This report includes all sources of sales and use tax with a monthly comparison of the previous year.

	City				Miami County				Johnson County				Monthly % inc. over 2015
	Sales Tax		Use Tax		Sales Tax		Use Tax		Sales Tax		Use Tax		
	2015 Actual	2016 Actual											
January	38,876	46,691	-	26,121	16,545	15,262	2,555	3,084	23,598	23,781	4,647	4,954	39.1%
February	44,568	50,620	-	35,004	16,663	15,771	3,114	3,235	26,858	25,586	5,751	5,424	39.9%
March	40,765	43,306	-	12,198	13,570	14,264	2,135	2,185	21,827	21,831	4,123	4,208	18.9%
April	38,992	47,806	1,393	11,895	14,826	15,637	1,913	2,420	20,667	21,906	3,757	3,969	27.1%
May	45,918	55,857	-	20,471	15,758	16,561	2,582	3,193	22,133	23,887	4,770	5,083	37.2%
June	43,346	49,839	13,342	20,034	15,211	16,145	2,565	2,978	22,994	22,921	4,315	5,189	15.1%
July	41,949	46,594	21,582	14,163	15,950	15,323	2,661	2,994	23,282	23,361	4,438	3,743	-3.4%
August	53,496	57,441	19,461	16,848	16,324	16,748	2,970	3,729	25,015	24,968	4,880	5,395	2.4%
September													
October													
November													
December													

2016 Total	\$398,153	\$156,734	\$125,710	\$23,818	\$188,242	\$37,966
2015 Total	\$347,911	\$55,778	\$124,847	\$20,493	\$186,373	\$36,682
	14.44%	181.00%	0.69%	16.22%	1.00%	3.50%

SPECIAL CITY SALES TAX PROJECTIONS

Actual sales and use tax collections				Projected sales tax revenue for P&I payments										
				projected	2009	2010	2.00%	2.00%	3.50%	2.00%	2.50%	2.50%	2.50%	
2006	2007	2008	2009	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Actual	Actual	Actual	Actual	actual	actual	actual	actual	Actual	Actual	Actual	Projected	Projected	Projected	
January	48,927	46,776	53,165	44,874		17,636	23,738	22,030	23,958	26,900	19,148	35,863	36,759	37,678
February	43,338	46,771	47,177	44,469		24,985	26,359	24,919	25,818	24,444	21,952	42,173	43,227	44,308
March	40,588	33,079	55,621	52,228		24,288	18,926	24,940	24,614	24,882	20,078	27,338	28,021	28,722
April	36,119	41,242	42,943	43,942		20,719	20,776	18,893	20,937	23,593	19,891	29,405	30,140	30,894
May	46,101	45,146	50,628	45,754		25,422	24,347	24,617	26,698	25,800	22,616	37,594	38,534	39,498
June	45,524	42,074	46,915	43,893	21,619	20,201	25,594	24,716	24,474	27,078	27,921	34,415	35,275	36,157
July	55,141	50,329	45,465		25,644	20,199	26,543	22,991	25,859	27,883	31,291	29,925	30,673	31,440
August	58,492	57,724	49,309		22,818	26,613	23,926	27,893	29,774	29,619	35,934	36,590	37,505	38,443
September	42,007	59,920	46,322		21,059	22,650	22,433	24,484	26,407	29,174	30,802	31,572	32,362	33,171
October	57,274	52,852	46,851		26,014	23,552	23,543	25,936	25,726	24,498	27,297	27,980	28,679	29,396
November	47,103	49,621	50,701		25,460	21,224	25,842	27,311	29,243	30,288	41,641	42,682	43,749	44,843
December	37,085	54,285	44,581		22,260	23,279	23,065	22,084	26,419	20,236	32,474	33,285	34,118	34,970
TOTALS:	557,699	579,819	579,678	275,159	164,872	270,768	285,091	290,813	309,927	314,395	331,046	408,822	419,043	429,519
					Cumulative \$ thru March	207,493	202,951	197,330	209,977	227,516	235,310	295,232	391,902	488,628
					March Interest Payment	90,974	86,282	85,497	84,478	83,178	81,530	79,551	77,158	74,396
					Cumulative \$ thru Sept	253,960	256,781	255,883	277,855	303,193	311,512	410,948	514,893	619,385
					September P&I Payment	191,811	201,282	195,497	209,478	213,178	226,530	234,551	247,158	264,396

Projected sales tax revenue for P&I payments											
2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%		
2019	2020	2021	2022	2023	2024	2025	2026	2027	2028		
Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
January	38,620	39,586	40,575	41,590	42,629	43,695	44,787	45,907	47,055	48,231	
February	45,415	46,551	47,715	48,907	50,130	51,383	52,668	53,985	55,334	56,718	
March	29,440	30,176	30,930	31,703	32,496	33,308	34,141	34,995	35,870	36,766	
April	31,666	32,458	33,269	34,101	34,953	35,827	36,723	37,641	38,582	39,546	
May	40,485	41,497	42,535	43,598	44,688	45,805	46,950	48,124	49,327	50,560	
June	37,061	37,988	38,937	39,911	40,908	41,931	42,979	44,054	45,155	46,284	
July	32,226	33,031	33,857	34,704	35,571	36,461	37,372	38,306	39,264	40,246	
August	39,404	40,389	41,398	42,433	43,494	44,582	45,696	46,839	48,010	49,210	
September	34,000	34,850	35,721	36,614	37,530	38,468	39,430	40,415	41,426	42,461	
October	30,131	30,884	31,656	32,448	33,259	34,091	34,943	35,816	36,712	37,630	
November	45,964	47,113	48,291	49,498	50,736	52,004	53,304	54,637	56,003	57,403	
December	35,845	36,741	37,659	38,601	39,566	40,555	41,569	42,608	43,673	44,765	
TOTALS:	440,257	451,263	462,545	474,108	485,961	498,110	510,563	523,327	536,410	549,820	
	Cumulative \$ thru March	581,405	340,767	429,247	517,435	596,179	672,023	746,375	816,110	882,709	942,663
	March Interest Payment	71,154	67,468	63,282	58,814	53,718	48,068	41,633	34,613	27,008	18,720
	Cumulative \$ thru Sept	720,532	488,837	586,892	685,072	774,572	861,870	948,605	1,031,455	1,111,908	1,186,556
	September P&I Payment	281,154	297,468	313,282	338,814	358,718	378,068	401,633	424,613	452,008	478,720

CITY OF SPRING HILL

SALES AND USE TAX SUMMARY

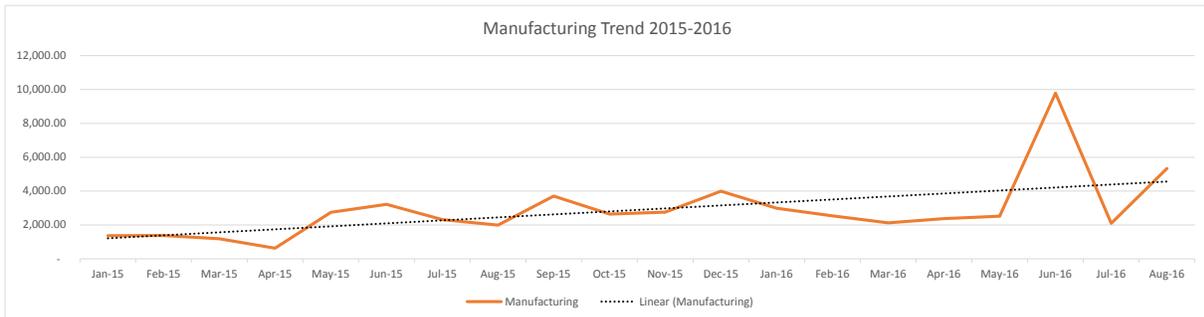
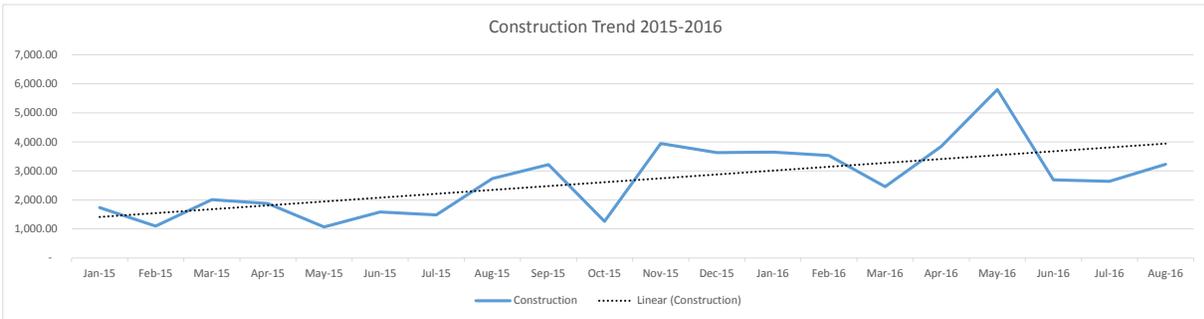
AUGUST 31, 2016

Sales Tax 2016	Sales Tax 2016 Through AUGUST		Sales Tax 2015 Through AUGUST		Increase / Decrease	
Utilities	71,534.22	12.1%	74,121.11	14.3%	(2,586.89)	-3.6%
Construction	27,834.34	4.7%	13,588.39	2.6%	14,245.95	51.2%
Public Administration and Government	11,753.64	2.0%	8,186.84	1.6%	3,566.80	30.3%
Manufacturing	29,763.30	5.0%	14,827.23	2.9%	14,936.07	50.2%
Wholesale Trade	51,467.13	8.7%	45,860.06	8.8%	5,607.07	10.9%
Retail Trade	228,091.78	38.4%	211,454.32	40.7%	16,637.46	7.3%
Transportation and Warehousing	269.35	0.0%	157.82	0.0%	111.53	41.4%
Information	50,890.23	8.6%	53,272.50	10.3%	(2,382.27)	-4.7%
Remaining Categories	38,148.26	6.4%	35,229.99	6.8%	2,918.27	7.6%
Accomodation and Food Services	56,556.74	9.5%	44,751.27	8.6%	11,805.47	20.9%
Other Services	26,961.84	4.5%	17,819.95	3.4%	9,141.89	33.9%
TOTAL	593,270.83	100.0%	519,269.48	100.0%	74,001.35	12.5%

Use Tax 2016	Use Tax 2016 Through AUGUST		Use Tax 2015 Through AUGUST		Increase / Decrease	
Utilities	58.56	0.0%	38.40	0.0%	20.16	34.4%
Construction	1,955.07	0.9%	3,176.20	1.9%	(1,221.13)	-62.5%
Public Administration and Government	36,364.29	15.8%	37,424.04	22.5%	(1,059.75)	-2.9%
Manufacturing	19,676.94	8.6%	19,883.42	12.0%	(206.48)	-1.0%
Wholesale Trade	20,497.29	8.9%	17,743.07	10.7%	2,754.22	13.4%
Retail Trade	50,869.86	22.2%	43,552.35	26.2%	7,317.51	14.4%
Transportation and Warehousing	59,890.73	26.1%	25,861.19	15.5%	34,029.54	56.8%
Information	3,858.23	1.7%	1,788.76	1.1%	2,069.47	53.6%
Remaining Categories	17,284.25	7.5%	11,828.25	7.1%	5,456.00	31.6%
Accomodation and Food Services	5,135.42	2.2%	59.72	0.0%	5,075.70	98.8%
Other Services	13,925.48	6.1%	4,959.85	3.0%	8,965.63	64.4%
TOTAL	229,516.12	100.0%	166,315.25	100.0%	63,200.87	27.5%

TOTAL SALES & USE TAX	822,786.95	685,584.73	137,202.22	16.7%
----------------------------------	-------------------	-------------------	-------------------	--------------

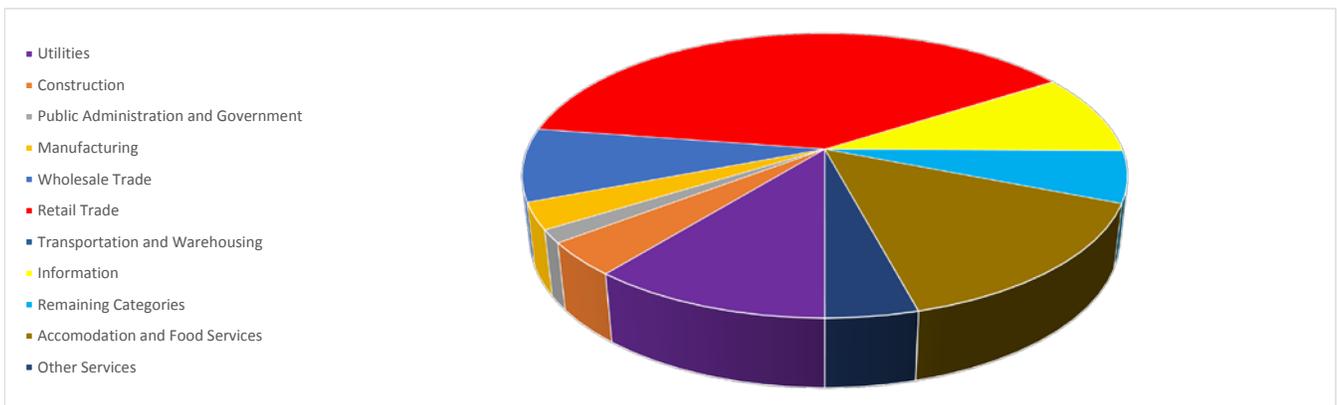
CITY OF SPRING HILL
Sales Tax Collections
Trend Analysis
Prior 18 Months through August 31, 2016



**2016
City Sales Tax
for the Month of August**

Category	Description	Johnson	Miami	Ammount	%
11	Agriculture, Forestry, Fishing, Hunting	111.09	1.27	112.36	0.13%
21	Mining	87.22	10.11	97.33	0.11%
22	Utilities	7,177.80	3,019.99	10,197.79	11.89%
23	Construction	2,618.92	610.22	3,229.14	3.77%
30	Government	1,127.65	769.80	1,897.45	2.21%
31	Manufacturing	236.83	1.32	238.15	0.28%
32	Manufacturing	3,014.22	1,404.91	4,419.13	5.15%
33	Manufacturing	535.48	144.26	679.74	0.79%
42	Wholesale Trade	5,159.42	1,048.76	6,208.18	7.24%
44	Retail Trade	7,866.89	16,982.48	24,849.37	28.98%
45	Retail Trade	2,240.78	4,582.30	6,823.08	7.96%
48	Transportation and Warehousing	8.97	0.00	8.97	0.01%
49	Transportation and Warehousing	94.64	0.00	94.64	0.11%
51	Information	3,965.69	2,481.38	6,447.07	7.52%
52	Finance and Insurance	82.98	17.29	100.27	0.12%
53	Real Estate, Rental, Leasing	1,612.64	262.14	1,874.78	2.19%
54	Professional, Scientific and Technical Services	807.37	19.94	827.31	0.96%
55	Management of Companies and Enterprises	17.65	0.07	17.72	0.02%
56	Administrative, Support, Waste Management and Remediation Services	668.04	162.21	830.25	0.97%
61	Educational Services	3.39	0.00	3.39	0.00%
62	Health Care and Social Assistance	2.79	0.00	2.79	0.00%
71	Arts, Entertainment and Recreation	82.06	5,562.49	5,644.55	6.58%
72	Accomodation and Food Service	5,415.18	2,348.54	7,763.72	9.06%
81	Other Services (except Public Administration)	1,909.08	1,421.15	3,330.23	3.88%
92	Public Administration	12.79	22.26	35.05	0.04%
99	Special Classification Provisions, NESOI	0.00	0.77	0.77	0.00%
TOTAL		\$ 44,859.57	\$ 40,873.66	\$ 85,733.23	100.00%

Category	Description	Ammount	%
22	Utilities	10,197.79	11.89%
23	Construction	3,229.14	3.77%
30, 92	Public Administration and Government	1,932.50	2.25%
31-33	Manufacturing	5,337.02	6.23%
42	Wholesale Trade	6,208.18	7.24%
44-45	Retail Trade	31,672.45	36.94%
48-49	Transportation and Warehousing	103.61	0.12%
51	Information	6,447.07	7.52%
21, 52-71	Remaining Categories	9,398.39	10.96%
72	Accomodation and Food Services	7,763.72	9.06%
11, 81-99	Other Services	3,443.36	4.02%
TOTAL		\$ 85,733.23	100.00%



**2016
City Use Tax
for the Month of August**

Category	Description	JOCO	MICO	Ammount	%
11	Agriculture, Forestry, Fishing, Hunting	0.00	50.50	50.50	0.20%
21	Mining	0.00	0.00	0.00	0.00%
22	Utilities	28.83	0.00	28.83	0.11%
23	Construction	299.70	0.00	299.70	1.19%
30	Government	2,069.38	2,766.01	4,835.39	19.23%
31	Manufacturing	17.38	1.44	18.82	0.07%
32	Manufacturing	1,074.39	3.62	1,078.01	4.29%
33	Manufacturing	140.72	119.85	260.57	1.04%
42	Wholesale Trade	2,615.16	594.77	3,209.93	12.77%
44	Retail Trade	3,371.16	192.96	3,564.12	14.17%
45	Retail Trade	2,090.08	691.65	2,781.73	11.06%
48	Transportation and Warehousing	1.28	11.16	12.44	0.05%
49	Transportation and Warehousing	0.00	0.00	0.00	0.00%
51	Information	474.43	73.92	548.35	2.18%
52	Finance and Insurance	107.67	29.05	136.72	0.54%
53	Real Estate, Rental, Leasing	1,289.07	101.30	1,390.37	5.53%
54	Professional, Scientific and Technical Services	136.99	39.46	176.45	0.70%
55	Management of Companies and Enterprises	82.76	0.00	82.76	0.33%
57	Professional, Scientific and Technical Services	0.00	0.00	0.00	0.00%
56	Administrative, Support, Waste Management and Remediation Services	23.06	21.77	44.83	0.18%
61	Educational Services	1.80	0.75	2.55	0.01%
62	Health Care and Social Assistance	46.89	0.00	46.89	0.19%
71	Arts, Entertainment and Recreation	1.05	5,102.24	5,103.29	20.29%
72	Accomodation and Food Service	23.38	0.00	23.38	0.09%
81	Other Services (except Public Administration)	283.92	42.72	326.64	1.30%
92	Public Administration	0.00	0.00	0.00	0.00%
99	Special Classification Provisions, NESOI	1,092.43	31.55	1,123.98	4.47%
TOTAL		\$ 15,271.53	\$ 9,874.72	\$ 25,146.25	100.00%

Category	Description	Ammount	% Change
22	Utilities	28.83	0.11%
23	Construction	299.70	1.19%
30, 92	Public Administration and Government	5,162.03	20.53%
31-33	Manufacturing	1,357.40	5.40%
42	Wholesale Trade	3,209.93	12.77%
44-45	Retail Trade	6,345.85	25.24%
48-49	Transportation and Warehousing	12.44	0.05%
51	Information	548.35	2.18%
21, 52-71	Remaining Categories	1,880.57	7.48%
72	Accomodation and Food Services	5,103.29	20.29%
11, 81-99	Other Services	1,197.86	4.76%
TOTAL		\$ 25,146.25	100.00%

