

# Memorandum

**To:** Governing Body  
**From:** Melanie Landis, Assistant City Administrator  
**Re:** City of Spring Hill Sales Tax Reports

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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.

**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.

**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.

Questions regarding the monthly reports or the use of a particular sales tax source should be directed to Melanie Landis, Assistant City Administrator. Thank you.



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

STATE OF KANSAS  
**Jake LaTurner**  
TREASURER

TELEPHONE  
(785) 296-4153

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

**November 22, 2019**

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 our office at 785-296-4153 to add or modify email addresses for your notifications.

You will receive an EFT to settle 11/27/2019. The details are as follows:

Detail Description	County	Amount
<b>Nov 2019 Compensating Use Tax</b>		
City Tax File	Johnson	30,066.77
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	8.18
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	2.05
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	2.05
Ovstr Spring Hill (jo) Cnty Share 4th Spcl	Johnson	2.05
Spring Hill Olathe Star City Share Cnty Tax	Johnson	0.24
Spring Hill Olathe Star City Share 2nd Spcl	Johnson	0.05
Spring Hill Olathe Star City Share 3rd Spcl	Johnson	0.05
Spring Hill Olathe Star Cnty Share 4th Spcl	Johnson	0.05
City Share From County Tax	Miami	4,466.20
City Share From County Tax	Johnson	6,622.61
City Share From 2nd County Special	Johnson	1,655.66
City Share From 3rd County Special	Johnson	1,655.66
4th Special County Share	Johnson	1,655.65
<b>Total for Nov 2019 Compensating Use Tax:</b>		<b>\$46,137.27</b>
<b>Nov 2019 Sales Tax</b>		
City Tax File	Johnson	102,128.64
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	95.82
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	23.95
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	23.95
Ovstr Spring Hill (jo) Cnty Share 4th Spcl	Johnson	23.95
Spring Hill Olathe Star City Share Cnty Tax	Johnson	16.60
Spring Hill Olathe Star City Share 2nd Spcl	Johnson	4.15
Spring Hill Olathe Star City Share 3rd Spcl	Johnson	4.15
Spring Hill Olathe Star Cnty Share 4th Spcl	Johnson	4.15
City Share From County Tax	Miami	19,789.99
City Share From County Tax	Johnson	29,827.80
City Share From 2nd County Special	Johnson	7,456.97
City Share From 3rd County Special	Johnson	7,456.97
4th Special County Share	Johnson	7,456.93
<b>Total for Nov 2019 Sales Tax:</b>		<b>\$174,314.02</b>
<b>Grand Total Amount:</b>		<b>\$220,451.29</b>

Additional information can be found at [https://kansasstatetreasurer.com/dist\\_search.php](https://kansasstatetreasurer.com/dist_search.php) or contact our office at 785-296-4153 or [fiscal@treasurer.ks.gov](mailto:fiscal@treasurer.ks.gov).

Sincerely,

A handwritten signature in blue ink that reads "Shauna Wake". The signature is written in a cursive style with a large initial 'S'.

Shauna Wake  
Director Of Fiscal Services

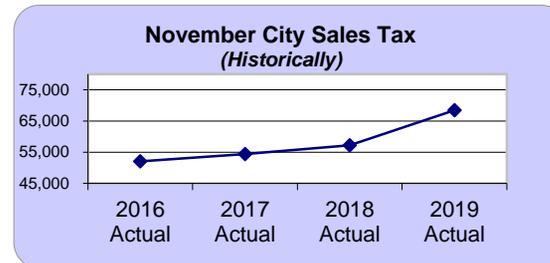
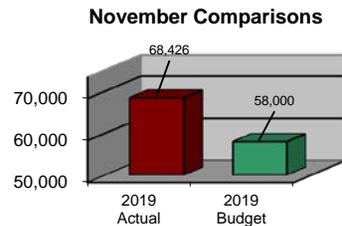
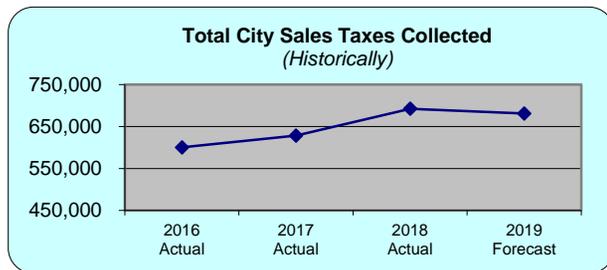
## SALES TAX RECEIPTS City of Spring Hill

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.

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Change from 2018	2019 Budget	2019 actual compared to budget	2019 Forecast
<b>January</b>	46,691	46,051	49,022	54,768	5,746	50,000	4,768	54,768
<b>February</b>	50,620	51,423	51,912	50,955	(957)	52,000	(1,045)	50,955
<b>March</b>	43,306	53,860	52,484	46,864	(5,620)	55,000	(8,136)	46,864
<b>April</b>	47,806	43,921	48,478	45,858	(2,620)	50,000	(4,142)	45,858
<b>May</b>	55,857	51,090	64,491	51,449	(13,042)	55,000	(3,551)	51,449
<b>June</b>	49,839	49,002	56,270	58,266	1,997	54,000	4,266	58,266
<b>July</b>	46,594	51,776	61,832	58,089	(3,742)	55,000	3,089	58,089
<b>August</b>	57,441	58,636	67,831	62,318	(5,513)	65,000	(2,682)	62,318
<b>September</b>	47,942	55,503	62,477	70,208	7,731	64,000	6,208	70,208
<b>October</b>	51,787	62,778	63,212	57,906	(5,306)	65,000	(7,094)	57,906
<b>November</b>	52,057	54,430	57,245	68,426	11,181	58,000	10,426	68,426
<b>December</b>	50,434	49,948	57,009			55,000		56,103

**TOTALS:      600,374      628,417      692,261      625,107      (10,145)      678,000      2,107      681,210**

----- Total inc / (dec) over previous year -----  
 10.4%      4.7%      10.2%      -1.8%      0.5%



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

## SALES AND USE TAX

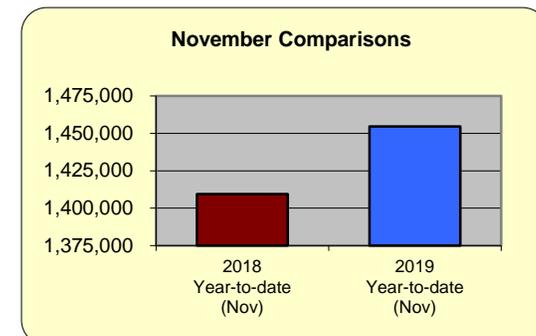
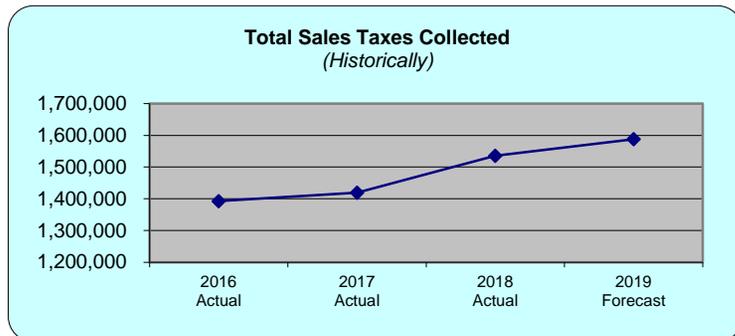
### Johnson and Miami Counties

November 2019 ~ 92% 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>	2016 Actual	2017 Actual	2018 Actual	2018 Year-to-date (Nov)	2019 Year-to-date (Nov)	Chg from 2018 Y-T-D (Nov)	2019 Budget	2019 Forecast	% Budget Collected thru Nov
City Sales Tax	600,374	628,417	692,261	635,252	625,107	(10,145)	678,000	681,210	92.2%
City Compensating Use Tax	217,319	191,395	199,738	183,232	197,060	13,828	184,450	214,818	106.8%
Miami County Sales Tax	193,524	202,441	216,286	198,129	205,018	6,890	210,000	223,813	97.6%
Miami County Use Tax	36,330	39,043	44,715	41,204	43,159	1,955	46,000	49,616	93.8%
Johnson County Sales Tax	287,298	295,889	315,814	290,105	316,975	26,870	310,000	345,058	102.2%
Johnson County Use Tax	58,153	62,386	66,935	61,512	67,294	5,782	68,000	73,227	99.0%
	<b>1,392,998</b>	<b>1,419,571</b>	<b>1,535,747</b>	<b>1,409,434</b>	<b>1,454,613</b>	<b>45,179</b>	<b>1,496,450</b>	<b>1,587,740</b>	<b>97.2%</b>
	12.8%	1.9%	8.2%			3.2%		6.1%	
	----- Total inc / (dec) over previous year -----								

<u>DESIGNATED PURPOSE</u>	2016 Actual	2017 Actual	2018 Actual	2018 Year-to-date (Nov)	2019 Year-to-date (Nov)	Chg from 2018 Y-T-D (Nov)	2019 Budget	2019 Forecast	% Budget Collected thru Nov
Special Johnson County - Safety	86,341	89,569	95,688	87,904	94,789	6,884	95,000	100,700	99.8%
Special Johnson County - School	86,363	89,569	95,688	87,904	94,789	6,884	95,000	100,700	99.8%
Special Johnson County - Safety	0	52,568	95,497	87,714	94,788	7,074	95,635	100,500	99.1%
Special City Sales & Use Tax	402,744	403,788	439,342	403,134	404,948	1,814	439,265	442,243	92.2%



**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 2018
	Sales Tax		Use Tax		Sales Tax		Use Tax		Sales Tax		Use Tax		
	2018 Actual	2019 Actual											
January	49,022	54,768	14,924	17,746	17,220	19,359	3,793	4,110	25,152	33,520	5,030	6,422	18.1%
February	51,912	50,955	19,783	20,551	18,044	18,992	3,745	6,793	28,817	29,960	7,021	6,793	3.7%
March	52,484	46,864	13,673	11,119	15,766	15,095	3,083	3,350	24,061	24,394	5,900	5,692	-7.4%
April	48,478	45,858	12,176	12,085	16,333	16,107	2,745	3,131	22,666	24,270	4,594	5,048	-0.5%
May	64,491	51,499	18,774	15,021	18,464	20,179	3,828	3,756	26,320	27,062	6,211	6,085	-10.5%
June	56,270	58,266	18,107	15,014	18,138	18,088	3,517	3,699	25,806	27,101	5,380	5,708	0.5%
July	61,832	58,089	13,010	25,385	19,054	18,134	3,824	4,149	27,459	28,839	5,173	7,276	8.8%
August	67,831	62,318	20,386	15,710	20,388	19,886	4,356	4,047	29,543	30,056	5,802	6,018	-6.9%
September	62,477	70,208	17,803	22,674	17,495	20,446	4,534	3,721	26,485	32,346	5,212	4,692	15.0%
October	63,212	57,906	17,036	21,611	19,037	18,942	3,816	4,500	27,670	29,487	5,905	6,929	2.0%
November	57,245	68,426	17,561	20,145	18,190	19,790	3,963	4,466	26,126	29,940	5,285	6,631	16.4%
December													

<b>2019 Total</b>	<b>\$625,157</b>	<b>\$197,060</b>	<b>\$205,018</b>	<b>\$45,721</b>	<b>\$316,975</b>	<b>\$67,294</b>
<b>2018 Total</b>	<b>\$635,252</b>	<b>\$183,232</b>	<b>\$198,129</b>	<b>\$41,204</b>	<b>\$290,105</b>	<b>\$61,512</b>
	-1.59%	7.55%	3.48%	10.96%	9.26%	9.40%

# SPECIAL CITY SALES TAX PROJECTIONS (Fund 225)

Historical sales and use tax collections				Actual and Projected sales tax revenue for P&I payments										
				projected	2009	2010	2.00%	2.00%	3.50%	2.00%	2.50%	2.50%	3.50%	
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	Actual	Actual	Actual	
January	48,927	46,776	53,165	44,874		17,636	23,738	22,030	23,958	26,900	19,148	35,863	33,711	31,496
February	43,338	46,771	47,177	44,469		24,985	26,359	24,919	25,818	24,444	21,952	42,173	33,699	35,313
March	40,588	33,079	55,621	52,228		24,288	18,926	24,940	24,614	24,882	20,078	27,338	31,755	32,584
April	36,119	41,242	42,943	43,942		20,719	20,776	18,893	20,937	23,593	19,891	29,405	30,548	29,874
May	46,101	45,146	50,628	45,754		25,422	24,347	24,617	26,698	25,800	22,616	37,594	33,225	41,011
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	30,708	36,633
July	55,141	50,329	45,465		25,644	20,199	26,543	22,991	25,859	27,883	31,291	29,925	34,479	36,862
August	58,492	57,724	49,309		22,818	26,613	23,926	27,893	29,774	29,619	35,934	36,590	36,527	43,450
September	42,007	59,920	46,322		21,059	22,650	22,433	24,484	26,407	29,174	30,802	31,217	34,583	35,541
October	57,274	52,852	46,851		26,014	23,552	23,543	25,936	25,726	24,498	27,297	32,487	38,227	39,525
November	47,103	49,621	50,701		25,460	21,224	25,842	27,311	29,243	30,288	41,641	32,984	33,708	36,845
December	37,085	54,285	44,581		22,260	23,279	23,065	22,084	26,419	20,236	32,474	32,755	32,620	36,208
	<b>557,699</b>	<b>579,819</b>	<b>579,678</b>	<b>275,159</b>	<b>164,872</b>	<b>270,768</b>	<b>285,091</b>	<b>290,813</b>	<b>309,927</b>	<b>314,395</b>	<b>331,046</b>	<b>402,744</b>	<b>403,788</b>	<b>435,342</b>

Actual and Projected sales tax revenue for P&I payments											
	3.00%	1.50%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Projected										
January	35,716	36,252	36,977	37,901	38,849	39,820	40,815	41,836	42,882	43,954	45,053
February	35,220	35,748	36,463	37,374	38,309	39,266	40,248	41,254	42,286	43,343	44,426
March	28,559	28,987	29,567	30,306	31,064	31,840	32,636	33,452	34,289	35,146	36,024
April	28,539	28,967	29,546	30,285	31,042	31,818	32,614	33,429	34,265	35,121	35,999
May	32,739	33,230	33,895	34,742	35,611	36,501	37,414	38,349	39,308	40,290	41,298
June	36,093	36,635	37,367	38,302	39,259	40,241	41,247	42,278	43,335	44,418	45,528
July	41,114	41,731	42,565	43,630	44,720	45,838	46,984	48,159	49,363	50,597	51,862
August	38,431	39,008	39,788	40,783	41,802	42,847	43,919	45,017	46,142	47,296	48,478
September	45,747	46,434	47,362	48,546	49,760	51,004	52,279	53,586	54,926	56,299	57,706
October	39,165	39,753	40,548	41,561	42,600	43,665	44,757	45,876	47,023	48,198	49,403
November	43,625	44,279	45,165	46,294	47,451	48,638	49,854	51,100	52,378	53,687	55,029
December	37,295	37,854	38,611	39,576	40,566	41,580	42,620	43,685	44,777	45,897	47,044
	<b>442,243</b>	<b>448,877</b>	<b>457,855</b>	<b>469,301</b>	<b>481,033</b>	<b>493,059</b>	<b>505,386</b>	<b>518,020</b>	<b>530,971</b>	<b>544,245</b>	<b>557,851</b>