

Memorandum

To: Governing Body
From: Melanie Landis, Assistant City Administrator
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.

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

December 23, 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 12/30/2019. The details are as follows:

Detail Description	County	Amount
Dec 2019 Compensating Use Tax		
City Tax File	Johnson	32,543.03
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	2.28
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	0.57
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	0.57
Ovstr Spring Hill (jo) Cnty Share 4th Spcl	Johnson	0.57
Spring Hill Olathe Star City Share Cnty Tax	Johnson	3.26
Spring Hill Olathe Star City Share 2nd Spcl	Johnson	0.81
Spring Hill Olathe Star City Share 3rd Spcl	Johnson	0.81
Spring Hill Olathe Star Cnty Share 4th Spcl	Johnson	0.81
City Share From County Tax	Miami	4,568.02
City Share From County Tax	Johnson	7,136.18
City Share From 2nd County Special	Johnson	1,784.05
City Share From 3rd County Special	Johnson	1,784.05
4th Special County Share	Johnson	1,784.04
Total for Dec 2019 Compensating Use Tax:		\$49,609.05
Dec 2019 Sales Tax		
City Tax File	Johnson	90,743.74
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	78.70
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	19.68
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	19.68
Ovstr Spring Hill (jo) Cnty Share 4th Spcl	Johnson	19.68
Spring Hill Olathe Star City Share Cnty Tax	Johnson	31.01
Spring Hill Olathe Star City Share 2nd Spcl	Johnson	7.75
Spring Hill Olathe Star City Share 3rd Spcl	Johnson	7.75
Spring Hill Olathe Star Cnty Share 4th Spcl	Johnson	7.75
City Share From County Tax	Miami	20,714.96
City Share From County Tax	Johnson	28,916.07
City Share From 2nd County Special	Johnson	7,229.04
City Share From 3rd County Special	Johnson	7,229.04
4th Special County Share	Johnson	7,229.00
Total for Dec 2019 Sales Tax:		\$162,253.85
Grand Total Amount:		\$211,862.90

Additional information can be found at https://kansasstatetreasurer.com/dist_search.php or contact our office at 785-296-4153 or fiscal@treasurer.ks.gov.

Sincerely,

A handwritten signature in blue ink that reads "Shauna Wake". The signature is written in a cursive, flowing style.

Shauna Wake
Director Of Fiscal Services

SALES TAX RECEIPTS

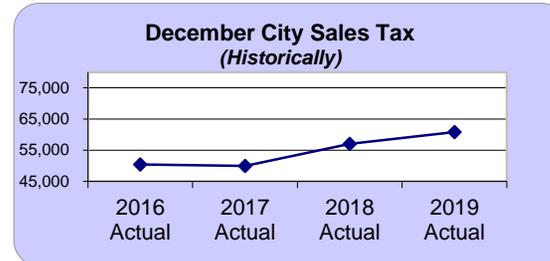
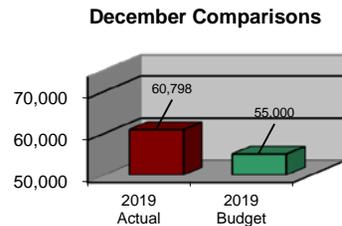
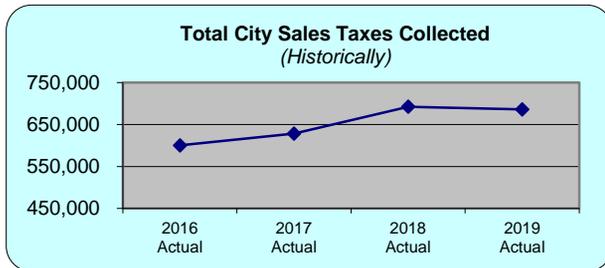
City of Spring Hill

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 Actual
January	46,691	46,051	49,022	54,768	5,746	50,000	4,768	54,768
February	50,620	51,423	51,912	50,955	(957)	52,000	(1,045)	50,955
March	43,306	53,860	52,484	46,864	(5,620)	55,000	(8,136)	46,864
April	47,806	43,921	48,478	45,858	(2,620)	50,000	(4,142)	45,858
May	55,857	51,090	64,491	51,449	(13,042)	55,000	(3,551)	51,449
June	49,839	49,002	56,270	58,266	1,997	54,000	4,266	58,266
July	46,594	51,776	61,832	58,089	(3,742)	55,000	3,089	58,089
August	57,441	58,636	67,831	62,318	(5,513)	65,000	(2,682)	62,318
September	47,942	55,503	62,477	70,208	7,731	64,000	6,208	70,208
October	51,787	62,778	63,212	57,906	(5,306)	65,000	(7,094)	57,906
November	52,057	54,430	57,245	68,426	11,181	58,000	10,426	68,426
December	50,434	49,948	57,009	60,798	3,789	55,000	5,798	60,798

TOTALS: 600,374 628,417 692,261 685,905 (6,356) 678,000 7,905 685,905

10.4% 4.7% 10.2% -0.9% 1.2%
----- Total inc / (dec) over previous year -----



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

SALES AND USE TAX

Johnson and Miami Counties

December 2019 ~ 100% of year complete

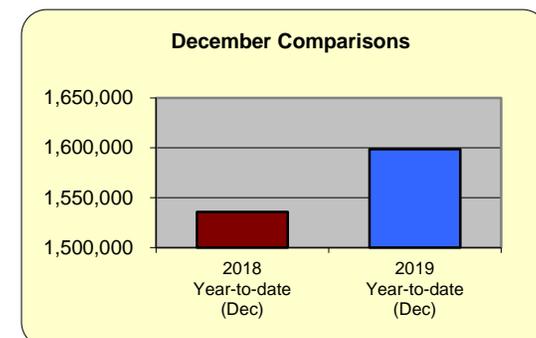
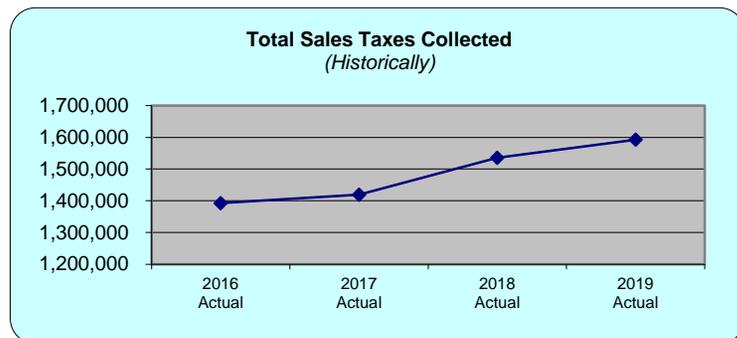
This report includes all sources of sales and use taxes with historical data as well as a current month comparison.

GENERAL PURPOSE

	2016 Actual	2017 Actual	2018 Actual	2018 Year-to-date (Dec)	2019 Year-to-date (Dec)	Chg from 2018 Y-T-D (Dec)	2019 Budget	2019 Actual	% Budget Collected thru Dec
City Sales Tax	600,374	628,417	692,261	692,261	685,905	(6,355)	678,000	685,905	101.2%
City Compensating Use Tax	217,319	191,395	199,738	199,738	218,864	19,126	184,450	214,818	118.7%
Miami County Sales Tax	193,524	202,441	216,286	216,286	225,733	9,447	210,000	223,813	107.5%
Miami County Use Tax	36,330	39,043	44,715	44,715	47,727	3,012	46,000	49,616	103.8%
Johnson County Sales Tax	287,298	295,889	315,814	315,814	346,001	30,187	310,000	345,058	111.6%
Johnson County Use Tax	58,153	62,386	66,935	66,935	74,435	7,501	68,000	73,227	109.5%
	1,392,998	1,419,571	1,535,747	1,535,747	1,598,665	62,918	1,496,450	1,592,436	106.8%
	12.8%	1.9%	8.2%			4.1%		6.4%	
	----- Total inc / (dec) over previous year -----								

DESIGNATED PURPOSE

	2016 Actual	2017 Actual	2018 Actual	2018 Year-to-date (Dec)	2019 Year-to-date (Dec)	Chg from 2018 Y-T-D (Dec)	2019 Budget	2019 Actual	% Budget Collected thru Dec
Special Johnson County - Safety	86,341	89,569	95,688	95,688	103,830	8,143	95,000	100,898	109.3%
Special Johnson County - School	86,363	89,569	95,688	95,688	103,830	8,143	95,000	100,898	109.3%
Special Johnson County - Safety	0	52,568	95,497	95,497	103,830	8,333	95,635	100,698	108.6%
Special City Sales & Use Tax	402,744	403,788	439,342	439,342	445,633	6,290	439,265	445,633	101.4%



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	2018 Actual	2019 Actual	2018 Actual	2019 Actual	2018 Actual	2019 Actual	2018 Actual	2019 Actual	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	4,230	28,817	29,960	7,021	6,793	1.7%
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	51,449	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	57,009	60,798	16,505	21,804	18,157	20,715	3,511	4,568	25,709	29,026	5,423	7,142	14.0%
2019 Total	\$685,905		\$218,864		\$225,733		\$47,727		\$346,001		\$74,435		
2018 Total	\$692,261		\$199,738		\$216,286		\$44,715		\$315,814		\$66,935		
	-0.92%		9.58%		4.37%		6.74%		9.56%		11.21%		

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
	557,699	579,819	579,678	275,159	164,872	270,768	285,091	290,813	309,927	314,395	331,046	402,744	403,788	435,342

Actual and Projected sales tax revenue for P&I payments											
projected	3.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
actual	avg.+2.4%										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Projected										
January	35,716	36,430	37,159	38,088	39,040	40,016	41,017	42,042	43,093	44,170	45,275
February	35,220	35,924	36,642	37,558	38,497	39,460	40,446	41,458	42,494	43,556	44,645
March	28,559	29,130	29,713	30,455	31,217	31,997	32,797	33,617	34,457	35,319	36,202
April	28,539	29,110	29,692	30,434	31,195	31,975	32,774	33,594	34,433	35,294	36,177
May	32,739	33,394	34,062	34,913	35,786	36,681	37,598	38,538	39,501	40,489	41,501
June	36,093	36,815	37,551	38,490	39,452	40,439	41,450	42,486	43,548	44,637	45,753
July	41,114	41,936	42,775	43,845	44,941	46,064	47,216	48,396	49,606	50,846	52,117
August	38,431	39,200	39,984	40,984	42,008	43,059	44,135	45,238	46,369	47,529	48,717
September	45,747	46,662	47,596	48,786	50,005	51,255	52,537	53,850	55,196	56,576	57,991
October	39,165	39,948	40,747	41,766	42,810	43,880	44,977	46,102	47,254	48,436	49,647
November	43,625	44,498	45,387	46,522	47,685	48,877	50,099	51,352	52,636	53,951	55,300
December	40,685	41,498	42,328	43,386	44,471	45,583	46,723	47,891	49,088	50,315	51,573
	445,633	454,546	463,637	475,228	487,109	499,286	511,768	524,563	537,677	551,119	564,897