

Memorandum

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

Sales and use taxes contribute approximately 1/3 of the general fund budget as well as fund special projects and purchases. The attached reports provide a summary and comparison look at this revenue source. Sales tax distributions are received two months after the sales occurred so March sales tax receipts for the City represent sales tax collected for January sales.

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 sales taxes for Johnson County are included in the forecast totals to better reflect what is available in the general fund.

Included in this report is a Designated Purpose section which reports the collections for the:

- Special City sales and use tax went into effect April 2009 for recreation purposes. This is a general sales tax and has no sunset. These collections are held separately in a sales tax fund and are currently being used to make the principal and interest payments of the general obligation bonds for the Spring Hill Aquatic Center and Veterans Park.
- Special Johnson County safety sales and use tax which went into effect in April 2017. Johnson County shares their portion of sales tax collected with the cities within the County. These collections are held separately in a sales tax fund and are dedicated to specific projects or equipment each budget cycle.

Sales Taxes – All Sources (page 3) – This report is a breakdown and comparison of monthly collection for each major source of sales and use taxes.

Questions regarding the monthly reports or the use of a 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

May 26, 2020

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 05/29/2020. The details are as follows:

Detail Description	County	Amount
May 2020 Compensating Use Tax		
City Tax File	Johnson	25,561.95
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	2.39
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	0.59
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	0.59
Ovstr Spring Hill (jo) Cnty Share 4th Spcl	Johnson	0.59
Spring Hill Olathe Star City Share Cnty Tax	Johnson	3.20
Spring Hill Olathe Star City Share 2nd Spcl	Johnson	0.80
Spring Hill Olathe Star City Share 3rd Spcl	Johnson	0.80
Spring Hill Olathe Star Cnty Share 4th Spcl	Johnson	0.80
City Share From County Tax	Miami	3,857.40
City Share From County Tax	Johnson	6,406.61
City Share From 2nd County Special	Johnson	1,601.65
City Share From 3rd County Special	Johnson	1,601.65
4th Special County Share	Johnson	1,601.65
Total for May 2020 Compensating Use Tax:		\$40,640.67
May 2020 Sales Tax		
City Tax File	Johnson	82,266.48
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	55.17
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	13.79
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	13.79
Ovstr Spring Hill (jo) Cnty Share 4th Spcl	Johnson	13.79
Spring Hill Olathe Star City Share Cnty Tax	Johnson	5.66
Spring Hill Olathe Star City Share 2nd Spcl	Johnson	1.42
Spring Hill Olathe Star City Share 3rd Spcl	Johnson	1.42
Spring Hill Olathe Star Cnty Share 4th Spcl	Johnson	1.42
City Share From County Tax	Miami	18,909.86
City Share From County Tax	Johnson	25,444.09
City Share From 2nd County Special	Johnson	6,361.04
City Share From 3rd County Special	Johnson	6,361.04
4th Special County Share	Johnson	6,361.00
Total for May 2020 Sales Tax:		\$145,809.97
Grand Total Amount:		\$186,450.64

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

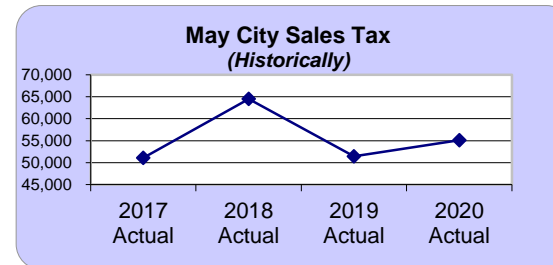
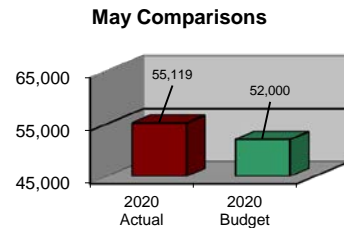
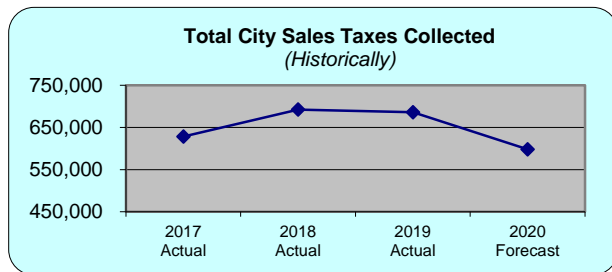
This report is a monthly breakdown of sales tax receipts within the City of Spring Hill and is representative of the sales tax collected by Spring Hill businesses only. This information is important in realizing the effect of the current economic conditions on local retailers.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Change from 2019	2020 Budget	2020 actual compared to budget	2020 Forecast
January	46,051	49,022	54,768	47,897	(6,870)	55,000	(7,103)	47,897
February	51,423	51,912	50,955	58,668	7,713	56,000	2,668	58,668
March	53,860	52,484	46,864	55,324	8,460	54,000	1,324	55,324
April	43,921	48,478	45,858	54,026	8,168	54,000	26	54,026
May	51,090	64,491	51,449	55,119	3,669	52,000	3,119	55,119
June	49,002	56,270	58,266			60,000		43,700
July	51,776	61,832	58,089			60,000		43,565
August	58,636	67,831	62,318			65,000		46,740
September	55,503	62,477	70,208			72,000		52,655
October	62,778	63,212	57,906			60,000		43,430
November	54,430	57,245	68,426			70,000		51,320
December	49,948	57,009	60,798			63,000		45,600

TOTALS: 628,417 692,261 685,905 271,034 21,140 721,000 34 598,044

4.7% 10.2% -0.9% 8.5% -17.1%

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



NOTE:

SALES AND USE TAX

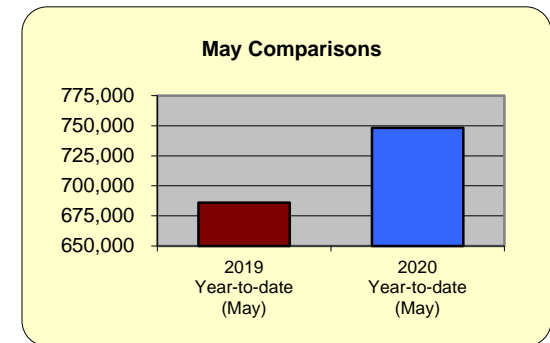
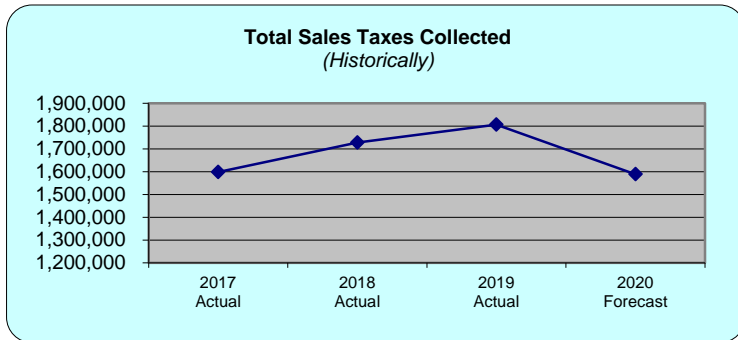
Johnson and Miami Counties

May 2020 ~ 42% 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>	2017 Actual	2018 Actual	2019 Actual	2019 Year-to-date (May)	2020 Year-to-date (May)	Chg from 2019 Y-T-D (May)	2020 Budget	2020 Forecast	% Budget Collected thru May
City Sales Tax	628,417	692,261	685,905	249,894	271,034	21,140	721,000	598,042	37.6%
City Compensating Use Tax	191,395	199,738	218,864	76,523	96,255	19,732	205,000	203,011	47.0%
Miami County Sales Tax	202,441	216,286	225,733	89,732	95,235	5,502	233,700	197,235	40.8%
Miami County Use Tax	39,043	44,715	47,727	18,576	23,425	4,849	47,150	45,288	49.7%
Johnson County Sales Tax	295,889	315,814	346,001	139,206	139,522	316	340,300	294,618	41.0%
Johnson County Use Tax	62,386	66,935	74,435	30,039	35,315	5,276	69,700	68,612	50.7%
Special Johnson County - Safety	89,569	95,688	103,830	41,033	43,709	2,677	97,300	90,808	44.9%
Special Johnson County - School	89,569	95,688	103,830	41,033	43,709	2,677	97,300	90,808	44.9%
	1,598,709	1,727,123	1,806,326	686,036	748,204	62,168	1,811,450	1,588,422	41.3%
	2.1%	8.0%	4.6%			9.1%		-12.3%	
	----- Total inc / (dec) over previous year -----								

<u>DESIGNATED PURPOSE</u>	2017 Actual	2018 Actual	2019 Actual	2019 Year-to-date (May)	2020 Year-to-date (May)	Chg from 2019 Y-T-D (May)	2020 Budget	2020 Forecast	% Budget Collected thru May
Special Johnson County - Safety	52,568	95,497	103,830	41,032	43,709	2,677	106,875	90,807	40.9%
Special City Sales & Use Tax	403,788	439,342	445,633	160,773	180,903	20,131	456,590	394,549	39.6%



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 major sources of sales and use tax with a monthly comparison of the previous year.

	City				Miami County				Johnson County				Monthly % inc. over 2019
	Sales Tax		Use Tax		Sales Tax		Use Tax		Sales Tax		Use Tax		
	2019 Actual	2020 Actual	2019 Actual	2020 Actual	2019 Actual	2020 Actual	2019 Actual	2020 Actual	2019 Actual	2020 Actual	2019 Actual	2020 Actual	
January	54,768	47,897	17,746	18,859	19,359	18,635	4,110	4,798	33,520	29,290	6,422	7,082	-6.9%
February	50,955	58,668	20,551	27,595	18,992	21,015	4,230	6,254	29,960	32,294	6,793	8,894	17.7%
March	46,864	55,324	11,119	18,646	15,095	17,545	3,350	4,382	24,394	25,623	5,692	6,694	20.4%
April	45,858	54,026	12,085	14,029	16,107	19,130	3,131	4,133	24,270	26,809	5,048	6,233	16.8%
May	51,449	55,119	15,021	27,229	20,179	18,910	3,756	3,857	27,062	25,505	6,085	6,412	10.9%
June													
July													
August													
September													
October													
November													
December													

2020 Total	\$271,034	\$106,358	\$95,235	\$23,425	\$139,522	\$35,315
2019 Total	\$249,894	\$76,523	\$89,732	\$18,576	\$139,206	\$30,039
	8.46%	38.99%	6.13%	26.10%	0.23%	17.56%