

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, for example, March sales tax receipts for the City represent sales tax collected for January sales.

The various sources of sales tax impact a portion of the City's 2021 operating budget as follows:

Source:	Percent of sales tax budget:	Budgeted fund impacted:
City sales tax	38%	General Fund
City use tax	12%	General Fund
Miami County sales tax	13%	General Fund
Miami County use tax	3%	General Fund
Johnson County sales tax	19%	General Fund
Johnson County use tax	4%	General Fund
Johnson County special sales & use tax #2	5.5%	General Fund
Johnson County special sales & use tax #3	5.5%	General Fund
Johnson County special sales & use tax #4	100%	Special Sales Tax Fund - County
City special sales & use tax	100%	Special Sales Tax Fund - City

Budget Summary – This report offers a look at the impact each source has on the overall budget.

Local Sales Tax - City of Spring Hill – 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 – Projection - 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 #4 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 – Monthly Comparison - This report is a breakdown and comparison of monthly collection for all sources 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.



STATE OF KANSAS
Lynn W. Rogers
 TREASURER

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

TELEPHONE
 (785) 296-4153

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

January 25, 2021

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 01/28/2021. The details are as follows:

Detail Description	County	Amount
Jan 2021 Compensating Use Tax		
City Tax File	Johnson	47,913.93
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	2.58
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	0.65
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	0.65
Ovstr Spring Hill (jo) Cnty Share 4th Spcl	Johnson	0.65
City Share From County Tax	Miami	6,563.95
City Share From County Tax	Johnson	9,461.71
City Share From 2nd County Special	Johnson	2,365.43
City Share From 3rd County Special	Johnson	2,365.43
4th Special County Share	Johnson	2,365.42
Total for Jan 2021 Compensating Use Tax:		\$71,040.40
Jan 2021 Sales Tax		
City Tax File	Johnson	105,617.31
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	67.08
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	16.77
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	16.77
Ovstr Spring Hill (jo) Cnty Share 4th Spcl	Johnson	16.77
City Share From County Tax	Miami	21,561.90
City Share From County Tax	Johnson	29,718.17
City Share From 2nd County Special	Johnson	7,429.57
City Share From 3rd County Special	Johnson	7,429.57
4th Special County Share	Johnson	7,429.52
Total for Jan 2021 Sales Tax:		\$179,303.43
Grand Total Amount:		\$250,343.83

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 AND USE TAX

Budget Summary

January 2021 ~ 8% of year complete

This report includes all sources of sales and use tax with a snapshot look at receipts compared to current year's budget.

GENERAL PURPOSE

General Fund 100

	% of General Fund Sales Tax Budget	2021 Budget	2021 Forecast*	% of anticipated collection of Budget
City Sales Tax	38%	706,500	795,070	112.5%
City Compensating Use Tax	12%	225,430	314,955	139.7%
Miami County Sales Tax	13%	232,500	254,997	109.7%
Miami County Use Tax	3%	49,160	67,187	136.7%
Johnson County Sales Tax	19%	351,115	350,250	99.8%
Johnson County Use Tax	4%	76,700	96,750	126.1%
Special Johnson County - Safety	6%	107,000	111,750	104.4%
Special Johnson County - School	6%	107,000	111,750	104.4%
	100.0%	1,855,405	2,102,710	113.3%

DESIGNATED PURPOSE

Special Sales Tax Funds 225 & 226

	% of Special Sales Tax Budget	2021 Budget	2021 Forecast*	% of anticipated collection of Budget
Special Johnson County - Safety	100%	106,875	110,021	102.9%
Special City Sales & Use Tax	100%	456,590	519,217	113.7%

SALES TAX RECEIPTS

Local Sales Tax - City of Spring Hill

January 2021 ~ 8% of year complete

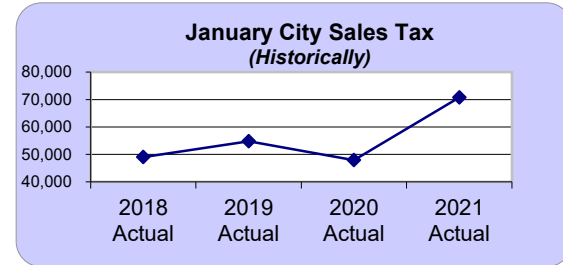
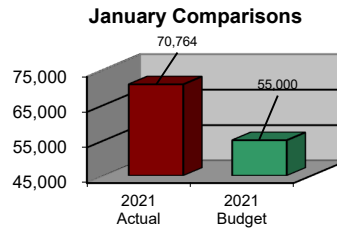
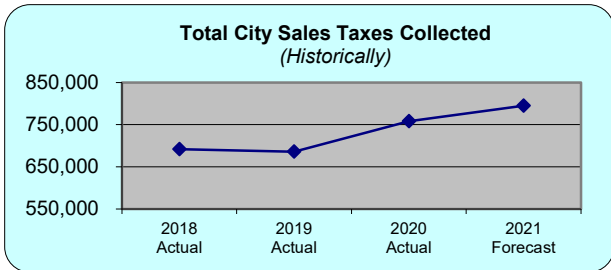
This report is a monthly breakdown of sales tax receipts within the City of Spring Hill and is representative of the sales tax collected by Spring Hill businesses only. This information is important in realizing the effect of the current economic conditions on local retailers.

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	Change from 2020	2021 Budget	2021 actual compared to budget	2021 Forecast
January	49,022	54,768	47,897	70,764	22,866	55,000	15,764	70,764
February	51,912	50,955	58,668			55,000		59,841
March	52,484	46,864	55,324			52,000		56,430
April	48,478	45,858	54,026			54,000		55,107
May	64,491	51,449	55,119			52,000		56,221
June	56,270	58,266	66,614			58,000		67,946
July	61,832	58,089	60,608			58,000		61,820
August	67,831	62,318	81,016			63,500		82,636
September	62,477	70,208	70,188			68,000		71,591
October	63,212	57,906	72,282			60,000		73,728
November	57,245	68,426	69,216			68,000		70,600
December	57,009	60,798	67,044			63,000		68,385

TOTALS: 692,261 685,905 758,001 70,764 22,866 706,500 15,764 795,070

10.2% -0.9% 10.5% 47.7% 12.5%

----- 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

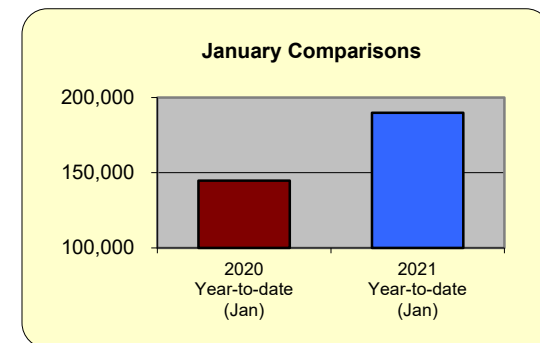
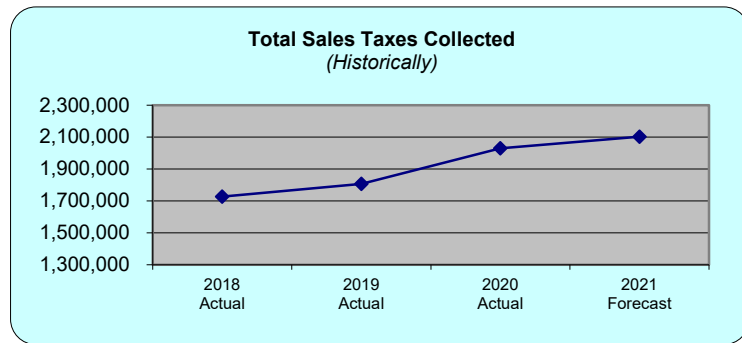
All Sources - Projection and comparison to prior years for current month

January 2021 ~ 8% 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>	2018 Actual	2019 Actual	2020 Actual	2020 Year-to-date (Jan)	2021 Year-to-date (Jan)	Chg from 2020 Y-T-D (Jan)	2021 Budget	2021 Forecast	% Budget Collected thru Jan
City Sales Tax	692,261	685,905	758,001	47,897	70,764	22,866	706,500	795,070	10.0%
City Compensating Use Tax	199,738	218,864	296,166	18,859	32,102	13,243	225,430	314,955	14.2%
Miami County Sales Tax	216,286	225,733	249,759	18,635	21,562	2,927	232,500	254,997	9.3%
Miami County Use Tax	44,715	47,727	64,821	4,798	6,564	1,766	49,160	67,187	13.4%
Johnson County Sales Tax	315,814	346,001	346,582	29,290	29,785	495	351,115	350,250	8.5%
Johnson County Use Tax	66,935	74,435	93,504	7,082	9,464	2,382	76,700	96,750	12.3%
Special Johnson County - Safety	95,688	103,830	110,022	9,093	9,812	719	107,000	111,750	9.2%
Special Johnson County - School	95,688	103,830	110,022	9,093	9,812	719	107,000	111,750	9.2%
	1,727,123	1,806,326	2,028,877	144,749	189,866	45,118	1,855,405	2,102,710	10.2%
	8.0%	4.6%	12.3%			31.2%		13.3%	
	----- Total inc / (dec) over previous year -----								

<u>DESIGNATED PURPOSE</u>	2017 Actual	2018 Actual	2019 Actual	2020 Year-to-date (Jan)	2021 Year-to-date (Jan)	Chg from 2020 Y-T-D (Jan)	2021 Budget	2021 Forecast	% Budget Collected thru Jan
Special Johnson County - Safety	52,568	95,497	103,830	9,093	9,812	719	111,670	111,750	8.8%
Special City Sales & Use Tax	403,788	439,342	445,633	32,880	50,665	17,785	456,775	546,729	11.1%



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

SALES TAX RECEIPTS

All Sources comparison to prior year by month

January 2021 ~ 8% of year complete

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 2020
	Sales Tax		Use Tax		Sales Tax		Use Tax		Sales Tax		Use Tax		
	2020 Actual	2021 Actual	2020 Actual	2021 Actual	2020 Actual	2021 Actual	2020 Actual	2021 Actual	2020 Actual	2021 Actual	2020 Actual	2021 Actual	
January	71,489	105,617	28,148	47,914	18,635	21,562	4,798	6,564	51,258	52,124	12,394	16,563	34.1%
February													
March													
April													
May													
June													
July													
August													
September													
October													
November													
December													
2021 Total	\$105,617		\$47,914		\$21,562		\$6,564		\$52,124		\$16,563		
2020 Total	\$71,489		\$28,148		\$18,635		\$4,798		\$51,258		\$12,394		
	47.74%		70.22%		15.70%		36.80%		1.69%		33.64%		