

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 2020 operating budget as follows:

Source:	Percent of sales tax budget:	Budgeted fund impacted:
City sales tax	40%	General Fund
City use tax	11%	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%	General Fund
Johnson County special sales & use tax #3	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 – 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 – Major Sources – 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.



STATE OF KANSAS
Jake LaTurner
 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

December 22, 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 12/29/2020. The details are as follows:

Detail Description	County	Amount
Dec 2020 Compensating Use Tax		
City Tax File	Johnson	45,308.12
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	2.13
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	0.53
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	0.53
Ovstr Spring Hill (jo) Cnty Share 4th Spcl	Johnson	0.53
City Share From County Tax	Miami	7,228.81
City Share From County Tax	Johnson	9,511.56
City Share From 2nd County Special	Johnson	2,377.90
City Share From 3rd County Special	Johnson	2,377.90
4th Special County Share	Johnson	2,377.88
Total for Dec 2020 Compensating Use Tax:		\$69,185.89
Dec 2020 Sales Tax		
City Tax File	Johnson	100,065.73
Ovstr Spring Hill (jo) City Share Cnty Tax	Johnson	66.19
Ovstr Spring Hill (jo) City Share 2nd Spcl	Johnson	16.55
Ovstr Spring Hill (jo) City Share 3rd Spcl	Johnson	16.55
Ovstr Spring Hill (jo) Cnty Share 4th Spcl	Johnson	16.55
City Share From County Tax	Miami	22,287.27
City Share From County Tax	Johnson	30,262.78
City Share From 2nd County Special	Johnson	7,565.72
City Share From 3rd County Special	Johnson	7,565.72
4th Special County Share	Johnson	7,565.67
Total for Dec 2020 Sales Tax:		\$175,428.73
Grand Total Amount:		\$244,614.62

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,

Shauna Wake
 Director Of Fiscal Services

SALES AND USE TAX

Budget Summary

December 2020 ~ 100% 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	2020 Budget	2020 Actual	Actual over/(under) Budget	% of anticipated collection of Budget
City Sales Tax	40%	721,000	758,001	37,001	105.1%
City Compensating Use Tax	11%	205,000	296,166	91,166	144.5%
Miami County Sales Tax	13%	233,700	249,759	16,059	106.9%
Miami County Use Tax	3%	47,150	64,821	17,671	137.5%
Johnson County Sales Tax	19%	340,300	346,582	6,282	101.8%
Johnson County Use Tax	4%	69,700	93,504	23,804	134.2%
Special Johnson County - Safety	5%	97,300	110,022	12,722	113.1%
Special Johnson County - School	5%	97,300	110,022	12,722	113.1%
	100.0%	1,811,450	2,028,877		112.0%

DESIGNATED PURPOSE

Special Sales Tax Funds 225 & 226

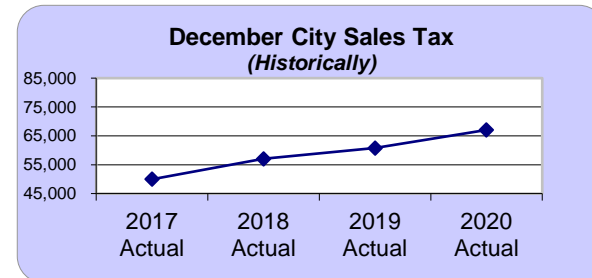
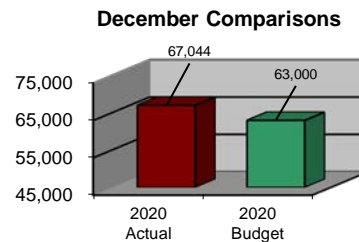
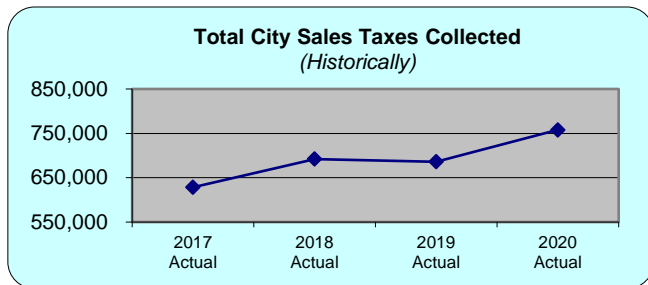
	% of Special Sales Tax Budget	2020 Budget	2020 Actual	Actual over/(under) Budget	% of anticipated collection of Budget
Special Johnson County - Safety	100%	106,875	110,021	3,146	102.9%
Special City Sales & Use Tax	100%	456,590	519,217	62,627	113.7%

SALES TAX RECEIPTS

Local Sales Tax - 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 Actual
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	66,614	8,348	60,000	6,614	66,614
July	51,776	61,832	58,089	60,608	2,519	60,000	608	60,608
August	58,636	67,831	62,318	81,016	18,698	65,000	16,016	81,016
September	55,503	62,477	70,208	70,188	(20)	72,000	(1,812)	70,188
October	62,778	63,212	57,906	72,282	14,376	60,000	12,282	72,282
November	54,430	57,245	68,426	69,216	790	70,000	(784)	69,216
December	49,948	57,009	60,798	67,044	6,246	63,000	4,044	67,044
TOTALS:	628,417	692,261	685,905	758,001	72,096	721,000	37,001	758,001
	4.7%	10.2%	-0.9%	10.5%				5.1%
	----- 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

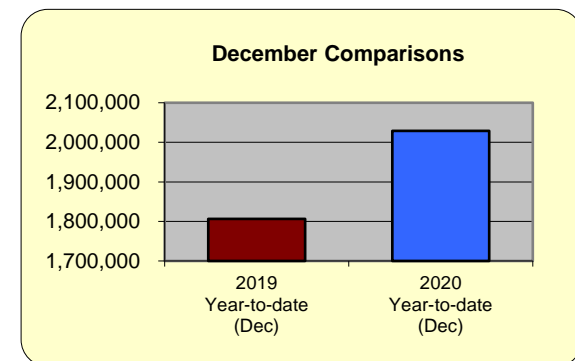
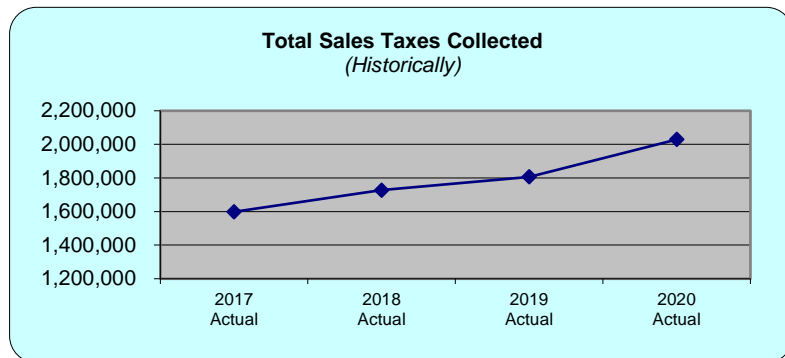
December 2020 ~ 100% of year complete

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 (Dec)	2020 Year-to-date (Dec)	Chg from 2019 Y-T-D (Dec)	2020 Budget	2020 Actual	% Budget Collected thru Dec
City Sales Tax	628,417	692,261	685,905	685,905	758,001	72,096	721,000	758,001	105.1%
City Compensating Use Tax	191,395	199,738	218,864	218,864	296,166	77,301	205,000	296,166	144.5%
Miami County Sales Tax	202,441	216,286	225,733	225,733	249,759	24,026	233,700	249,759	106.9%
Miami County Use Tax	39,043	44,715	47,727	47,727	64,821	17,094	47,150	64,821	137.5%
Johnson County Sales Tax	295,889	315,814	346,001	346,001	346,582	582	340,300	346,582	101.8%
Johnson County Use Tax	62,386	66,935	74,435	74,435	93,504	19,068	69,700	93,504	134.2%
Special Johnson County - Safety	89,569	95,688	103,830	103,830	110,022	6,191	97,300	110,022	113.1%
Special Johnson County - School	89,569	95,688	103,830	103,830	110,022	6,191	97,300	110,022	113.1%
	1,598,709 2.1%	1,727,123 8.0%	1,806,326 4.6%	1,806,326	2,028,877	222,550 12.3%	1,811,450	2,028,877 12.0%	112.0%

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

<u>DESIGNATED PURPOSE</u>	2017 Actual	2018 Actual	2019 Actual	2019 Year-to-date (Dec)	2020 Year-to-date (Dec)	Chg from 2019 Y-T-D (Dec)	2020 Budget	2020 Actual	% Budget Collected thru Dec
Special Johnson County - Safety	52,568	95,497	103,830	103,830	110,021	6,191	106,875	110,021	102.9%
Special City Sales & Use Tax	403,788	439,342	445,633	445,633	519,217	73,584	456,590	519,217	113.7%



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

SALES TAX RECEIPTS

Major Sources

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	58,266	66,614	15,014	28,793	18,088	21,057	3,699	4,507	27,101	25,451	5,708	7,028	20.0%
July	58,089	60,608	25,385	21,563	18,134	21,432	4,149	4,843	28,839	27,634	7,276	7,168	1.0%
August	62,318	81,016	15,710	30,022	19,886	23,518	4,047	6,583	30,056	32,568	6,018	9,348	32.6%
September	70,208	70,188	22,674	26,398	20,446	21,895	3,721	5,782	32,346	29,252	4,692	7,380	4.4%
October	57,906	72,282	21,611	32,744	18,942	23,352	4,500	5,966	29,487	31,643	6,929	9,162	25.7%
November	68,426	69,216	20,145	30,035	19,790	20,984	4,466	6,486	29,940	30,184	6,631	8,589	10.8%
December	60,798	67,044	21,804	30,356	20,715	22,287	4,568	7,229	29,026	30,329	7,142	9,514	15.8%
2020 Total	\$758,001		\$306,268		\$249,759		\$64,821		\$346,582		\$93,504		
2019 Total	\$685,905		\$218,864		\$225,733		\$47,727		\$346,001		\$74,435		
Difference	\$72,096		\$87,404		\$24,026		\$17,094		\$582		\$19,068		
	10.51%		39.94%		10.64%		35.82%		0.17%		25.62%		