

A STUDY OF RETAIL TRADE IN CITIES ACROSS KANSAS

AN ANNUAL REPORT OF TRADE PULL FACTORS AND TRADE AREA CAPTURES

**Annual report for Fiscal Year 2005
with companion tables for fiscal years 2004 & 2003**

**Kansas Department of Revenue
Office of Policy and Research
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INTRODUCTION

This report marks the first pull factor report for cities as prepared by the Kansas Department of Revenue. This report had been developed and published by the Kansas State university's Department of Agricultural Economics under the guidance of David Darling, Pd. D. This report is the fifteenth report documenting city retail activity in Kansas' communities.

Prior reports reported on the first class cities of Kansas. With this report, it is being expanded to include four groups of cities that many would consider to be regional centers for their communities. The cities are illustrated on Map 1. In addition to 1st class cities, the report also provides analysis for cities that are not 1st class cities but have:

- a population exceeding 10,000
- 75% or more of their county's state sales tax collections
- 65-75% of the county's state sales tax collections.

The City Trade Pull Factor report provides different measures of retail market data for the cities for fiscal year 2005, which represents the period July 1, 2004 through June 30, 2005. Retail market data is presented three ways.

- The first measure is a location quotient of retail trade called the *City Trade Pull Factor* (CiTPF). It is a measure of the relative strength of the retail business community. The City Trade Pull Factor is computed by dividing the per capita sales tax of a city by the statewide per capita sales tax. A CiTPF of 1.00 is a perfect balance of trade. The purchases of city residents who shop elsewhere are offset by the purchases of out-of-city customers. CiTPF values greater than 1.00 indicates that local businesses are pulling in trade from beyond their home city border. Thus, the balance of trade is favorable. A CiTPF value less than 1.00 indicates more trade is being lost than pulled in, that residents are shopping outside the city. This is an unfavorable balance of trade.
- The *Trade Area Capture* (TAC) of a city is a measure of the customer base served by a community. It is calculated by multiplying the city's population by the CTPF.
- The *Percent Market Share* (MS) is the percent the city's Trade Area Capture is of the state as a whole. TAC is calculated by dividing the city's TAC by the sum of all city TAC numbers.
- The *Percent of County Trade* is a concentration factor that shows the percent capture of retail trade of the city within their county.

At the end of the report, in Appendix A and B are tables with fiscal year 2004 and 2003 data, respectively, for the same groups of cities. A fiscal year 2004 has not been previously issued and to ensure continuity of the data series, the data is being released as part of this report. A fiscal year 2003 report for 1st class cities had been previously issued. Appendix B includes this data as well as data for the expanded city groupings.

Prior year reports and other community related reports and can be found (or linked) at the Department of Revenue's web site, www.ksrevenue.org or at the Kansas State University's web site, www.agecon.ksu.edu/ddarling/d2002/dhome.html

This report was revised in April 2007 to correct population data for certain cities, which impacted their pull factor and other ratings. In the original report a city's population was reduced more than just for the institutionalized segment of the population. The population did not include students and certain senior housing, which lowered the population and increased the pull factor rating. This revised report corrects those omissions.

DISCUSSION AND ANALYSIS

Map 1 provides a graphic view of the cities that are included in the study. The state is divided into the 11 regions used in the Governor's Economic Development reporting. The inclusion of the additional groups of cities provides a greater overall view of where the retail activity is in the state and where it is concentrated. The 1st class cities are concentrated in eastern and central Kansas. By expanding the report to include the additional groups, the report provides a more complete picture of retail activity across the state. These 61 cities account for 79% of all retail sales in the state and are home to 63% of the state's population.

There are 25 cities classified as first class cities in Kansas. These are historical designations, used to identify the larger, more dominant cities in their respective counties. These cities account for 68% of the state's sales tax collections and 54% of the state's population. Their combined CiTPF is 1.26.

Table 1, Group A lists the first class cities, their pull factors, trade area capture, and concentration factor. The 1st class city with the highest city trade pull factor (CiTPF) in FY 2005 is Overland Park with a factor of 1.67. Overland Park's population in 2004 was 161,049. The measure indicates that for every resident of Overland Park, the retail community services 1 ½ persons. Lenexa is close behind with a CiTPF of 1.61. Lenexa is an example of a city with a relatively low population base having a strong retail presence. Combined, these two communities account for over \$210 million of state sale tax collections or 12% of the statewide total. This high amount of retail sales is due to Johnson County's dense population and above average purchasing power.

The 1st class city with the highest trade area capture (TAC) is Wichita. Its business community serves an estimated 425,533 customers and far surpasses Overland Park's TAC, estimated at 269,728 customers, due to the larger population base in Wichita. Wichita's state tax collections represent over 16% of the total collections in the state.

There are several 1st class cities that dominant their county's retail trade and serve as a regional retail center. The following cities have a percent of county sales that exceed 90%

<u>City</u>	<u>% of County Sales</u>	<u>City</u>	<u>% of County Sales</u>
Topeka	92.4%	Salina	95.1%
Lawrence	90.9%	Junction City	90.1%
Liberal	93.5%	Dodge City	92.4%
Emporia	94.3%		

Table 1, Group B lists cities that have populations exceeding 10,000 but are not 1st class cities. Ten cities are included in this group and they have a wide variance in CiTPF. Merriam has a pull factor of 3.38 whereas Gardner’s pull factor is 0.67. Although Gardner has a larger population, Merriam’s location within Johnson County (Interstate 35 runs though the middle of Merriam) results in it having a much larger retail concentration and therefore a very high CiTPF. The concentration factor also varies significantly among these cities, from a high of 86.9% for Hays to a low of 1.2% of Gardner. It shows that within this group of cities we have regional trade centers such as Hays and Great Bend and population bedroom communities, such as Gardner and Derby, that serve larger metropolitan areas.

Table 1, Group C are non-1st class cities with a population less than 10,000 but their concentration factor is 75% or more, meaning that they are the retail centers for their county. There are 13 cities within this group. The CiTPF ranges from 2.07 for Holton to 0.82 for Oakley. The majority of these cities have pull factors greater than 1.0 as would be expected being they are the retail centers for their home county.

Table1, Group D consists of a group of 13 cities that also make out the majority of a county’s sales tax. They are non-1st class cities with a population less than 10,000 and a concentration factor between 65% and 75%. Although they are the retail center for their county, most do not have a pull factor of 1.0 or greater, indicating they may provide the basic retail needs but that their residents are leaving the cities for larger retail centers for some items, such as vehicles, appliances, furniture, etc. The residents of these cities are shopping in neighboring counties for these purchases.

CITY HISTORICAL ANALYSIS

Pull factors were generated for the last three fiscal years to determine if there are any trends that can be identified in terms of their change in pull factor and in their rankings. Several cities moved slightly in their pull factors and rankings, either up or down. Table 2 provides the pull factors for the last three years. There are several noticeable changes in pull factors for the following cities:

City	FY 03	FY 05	% Change
Junction City	1.02	1.20	18%
Leawood	1.08	1.24	15%
Manhattan	1.13	1.25	10%
Atchison	0.93	1.03	10%
Olathe	1.53	1.33	-13%
Lenexa	1.96	1.61	-18%

For the four cities with increases in the pull factors the increase can be attributed to the growth seen in each city and their surrounding areas. These cities are experiencing increases in population and become regional shopping centers within their area of the state. Two Johnson County cities experienced significant decreases, Olathe and Lenexa. The decrease in the city of Olathe can be attributed to the increase in population, jumping 6% while the retail sales increased only 2% over the two year scan. The pull factor decrease in Lenexa is a result of a loss of state sales tax collections during the two year period. This decrease in state tax collections is being studied to determine the cause for the decrease; whether it is a result of the retail competition within the Johnson County area or if it can be attributed to other factors.

Policy Implications

In 2003 the Kansas Legislature passed a law that placed Kansas in conformity with the Streamlined Sales Tax Agreement. As part of the legislation was the requirement that Kansas enforce destination sourcing. Destination sourcing requires retail businesses to collect sales tax based on the place where the customer takes delivery of a purchase. Vehicle purchases are excluded from the sourcing requirement. Prior to the change, only telecommunications and utility sales were taxed in this manner. Full reporting of destination sourcing was not required until January 2005; therefore the impact has not been fully studied at this time.

Destination sourcing results in charging the sales tax based on where delivery occurs and in some industries this impacts how sales are recorded. For instance with furniture retailers, if the furniture is delivered to the purchaser's home, the sale is recorded as occurring at the taxing jurisdiction of the purchasers. The primary retailers affected by destination sourcing are furniture, home improvement (lumber), household and electronic appliances, and certain repair services.

Destination sourcing affects the city trade pull factor reports as the measure is based on sales tax collections. Prior to the new law, all sales of a retailer were recorded based on the business location. With destination sourcing, sales that are delivered are recorded where the delivery occurred. If the sale were into a neighboring community, it would be recorded as such – resulting in a loss of sales tax collections in the city where the store is located. With a few exceptions, the overall impact of destination sourcing on a city's total sales has not been significant and determining if a change in sales tax is a direct result of destination sourcing is challenging. Without further study of the sales tax data,

the changes in collections, whether positive or negative, can not be directly tied to destination sourcing, but it is probable that some part of the change may be explained by the sourcing change. For those who rely on CiTPF reports, destination sourcing affects the pull factor measure in that the measure is less meaningful under the new tax policy. The department continues to monitor the impact on sourcing.

FY 2005 Data Sources

The data used in this report consists of city population and state sales tax collections. The city population estimates are from the U.S. Census Bureau as certified by the Division of the Budget July 1, 2005 and published as the official population reports for the state of Kansas, adjusted to remove the institutionalized population. The institutionalized population does not trade within the retail community, so should not impact the computing of the measures. People in jails, prisons, and nursing homes are part of the institutionalized population. To arrive at the adjusted population data for this report, the 2000 U.S. Census Bureau's institutionalized population has been subtracted from the 2004 population by city data. Appendix A lists the city populations. The Census counts are published on their web site: www.census.gov.

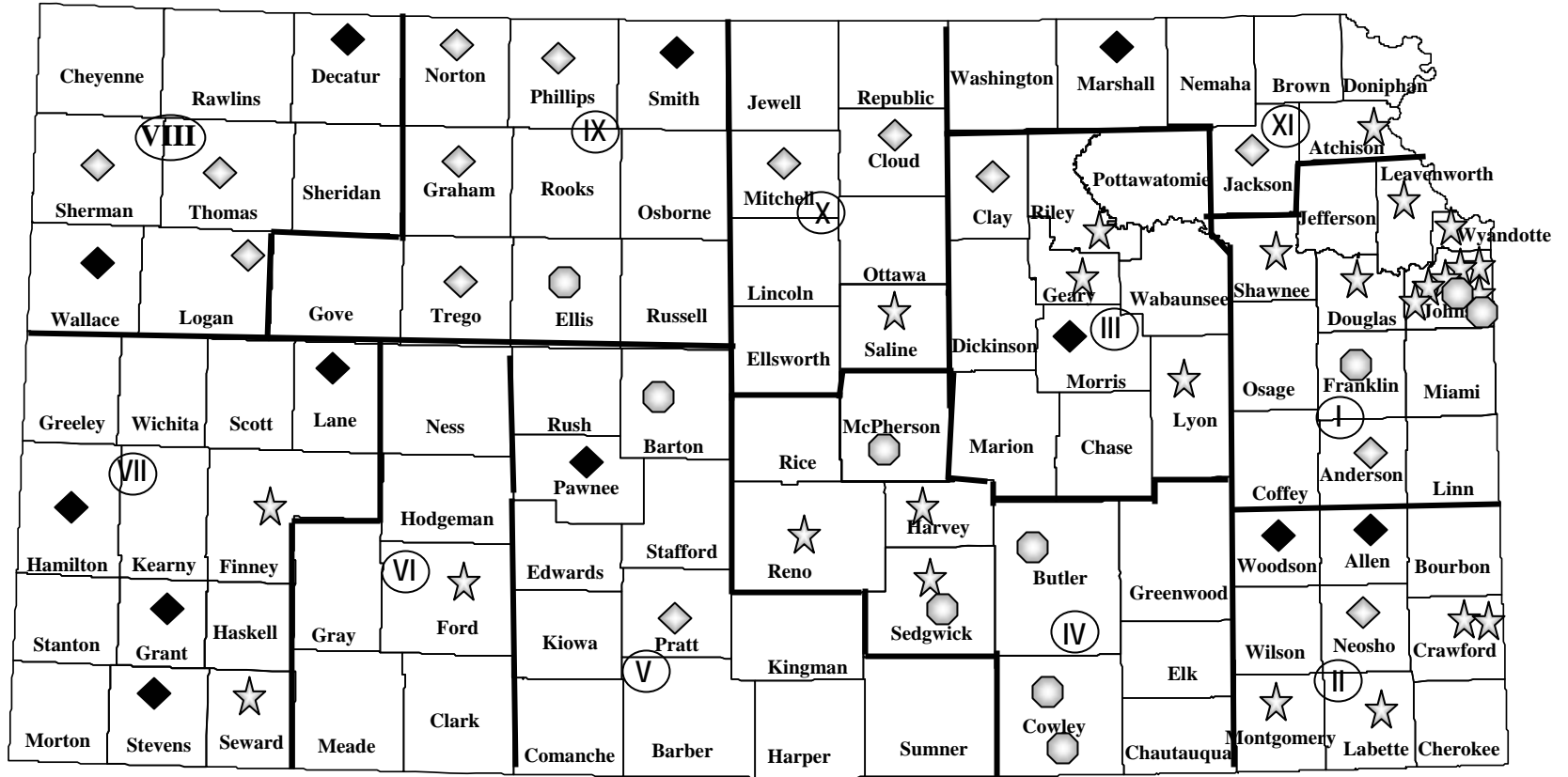
State sales tax collections are generated by the Department of Revenue from sales tax returns filed by the state's retailers. The department has improved the data series used for this report. In the past, more than \$200 million was unallocated. This meant that the data user did not have any idea where these sales tax revenues originated. Thus, the prior reports were less accurate. For FY 2005, all but \$6.4 million in sales tax revenue were allocated compared to \$7 million in FY 2004. Appendix B lists the state sales tax collections for fiscal years 2004 and 2005. To review sales tax reports issued by the department, they are available on their Web site at <http://www.ksrevenue.org> are found in the section with the same names.

Map 1.

City Trade Pull Factors

By Kansas Economic Reporting Regions

Fiscal Year 2005



☆ 1st Class Cities

⬡ Non 1st Class cites, Population >10,000

◇ Non 1st Class cites, population <10,000, sales >75% of county

◆ Non 1st Class cites, population <10,000, sales 65%-75% of county

Table 1
 City Trade Pull Factors, Trade Area Capture, Percent of County Sales
 FY 2005

City	Collections FY 05	FY 05 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2005) 2004 Population less Institutionalized
Group A, 1st Class Cities						
Overland Park	\$ 174,613,917.68	\$ 1,083.19	1.67	\$ 269,728	39.1%	161,204
Lenexa	\$ 43,646,428.49	\$ 1,042.18	1.61	\$ 67,421	9.8%	41,880
Topeka	\$ 114,672,076.76	\$ 965.81	1.49	\$ 177,135	92.4%	118,731
Salina	\$ 42,108,179.53	\$ 929.52	1.44	\$ 65,045	95.1%	45,301
Hutchinson	\$ 33,990,853.93	\$ 892.76	1.38	\$ 52,506	84.1%	38,074
Olathe	\$ 92,463,444.91	\$ 859.55	1.33	\$ 142,829	20.7%	107,572
Manhattan	\$ 37,331,759.39	\$ 807.89	1.25	\$ 57,667	89.3%	46,209
Leawood	\$ 23,668,979.68	\$ 803.81	1.24	\$ 36,562	5.3%	29,446
Wichita	\$ 275,477,204.42	\$ 785.55	1.21	\$ 425,533	80.3%	350,682
Junction City	\$ 12,900,349.83	\$ 778.25	1.20	\$ 19,927	90.1%	16,576
Garden City	\$ 20,688,257.82	\$ 764.59	1.18	\$ 31,957	82.8%	27,058
Liberal	\$ 14,835,884.90	\$ 742.43	1.15	\$ 22,917	93.5%	19,983
Pittsburg	\$ 13,781,287.68	\$ 731.76	1.13	\$ 21,288	72.9%	18,833
Shawnee	\$ 40,278,779.18	\$ 719.42	1.11	\$ 62,219	9.0%	55,988
Dodge City	\$ 18,300,089.17	\$ 718.35	1.11	\$ 28,268	92.4%	25,475
Lawrence	\$ 58,300,971.18	\$ 716.08	1.11	\$ 90,058	90.9%	81,417
Fort Scott	\$ 5,439,811.95	\$ 691.91	1.07	\$ 8,403	85.6%	7,862
Emporia	\$ 18,130,215.13	\$ 688.94	1.06	\$ 28,006	94.3%	26,316
Atchison	\$ 6,578,785.65	\$ 666.07	1.03	\$ 10,162	87.5%	9,877
Coffeyville	\$ 6,715,812.43	\$ 655.52	1.01	\$ 10,374	36.3%	10,245
Newton	\$ 11,321,364.75	\$ 641.76	0.99	\$ 17,488	68.7%	17,641
Parsons	\$ 6,501,533.28	\$ 590.67	0.91	\$ 10,043	75.7%	11,007
Leavenworth	\$ 16,826,925.60	\$ 528.22	0.82	\$ 25,993	65.4%	31,856
Kansas City	\$ 72,607,288.89	\$ 503.73	0.78	\$ 112,157	87.3%	144,138
Prairie Village	\$ 9,147,395.50	\$ 427.37	0.66	\$ 14,130	2.1%	21,404
Total, Group A	\$ 1,170,327,597.73	\$ 798.98	1.23	\$ 1,807,818		1,464,775
	68.1%	123.4%		68.1%		55.2%
State Total	\$ 1,717,771,473.00	\$ 647.37	1.00	\$ 2,653,460		2,653,460

Table 1
City Trade Pull Factors, Trade Area Capture, Percent of County Sales
FY 2005

City	Collections FY 05	FY 05 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2005) 2004 Population less Institutionalized
Group B, Not 1st Class Cities - population exceeds 10,000						
Merriam	\$ 23,188,507.00	\$ 2,173.45	3.36	\$ 35,820	5.2%	10,669
Hays	\$ 20,978,801.00	\$ 1,067.51	1.65	\$ 32,406	86.9%	19,652
Great Bend	\$ 14,114,378.00	\$ 969.73	1.50	\$ 21,803	76.3%	14,555
Ottawa	\$ 9,760,843.00	\$ 795.63	1.23	\$ 15,078	80.0%	12,268
McPherson	\$ 10,414,540.00	\$ 770.19	1.19	\$ 16,087	61.7%	13,522
El Dorado	\$ 9,119,258.00	\$ 729.31	1.13	\$ 14,087	36.0%	12,504
Derby	\$ 13,018,625.00	\$ 645.35	1.00	\$ 20,110	3.8%	20,173
Winfield	\$ 6,750,940.00	\$ 600.88	0.93	\$ 10,428	45.5%	11,235
Arkansas City	\$ 6,209,363.00	\$ 536.17	0.83	\$ 9,592	41.9%	11,581
Gardner	\$ 5,562,832.00	\$ 432.47	0.67	\$ 8,593	1.2%	12,863
Total, Group B	\$ 119,118,087	\$ 856.83	1.32	\$ 184,003		139,022
	6.9%	132.4%		6.9%		5.2%
Subtotal, Groups A, B	\$ 1,289,445,685	\$ 804.00	1.24	\$ 1,991,821		\$ 1,603,797
% of Statewide	75.1%	124.2%		75.1%		60.4%
Group C, Not 1st Class Cities - sales tax collections make up 75% or more of the total county sales tax.						
Holton	\$ 4,192,995	\$ 1,337.91	2.07	\$ 6,477	76.7%	3134
Pratt	\$ 6,004,982	\$ 960.34	1.48	\$ 9,276	87.7%	6253
Concordia	\$ 4,634,258	\$ 897.24	1.39	\$ 12,242	81.6%	5165
Chanute	\$ 8,028,461	\$ 908.92	1.40	\$ 12,402	81.2%	8833
Colby	\$ 4,743,307	\$ 944.51	1.46	\$ 6,507	80.2%	5022
Goodland	\$ 3,782,331	\$ 848.06	1.31	\$ 5,843	84.8%	4460
Beloit	\$ 2,881,859	\$ 814.08	1.26	\$ 4,452	79.1%	3540
Garnett	\$ 2,236,158	\$ 689.32	1.06	\$ 3,454	77.1%	3244
Phillipsburg	\$ 1,686,898	\$ 708.78	1.09	\$ 2,606	75.0%	2380
Clay Center	\$ 2,727,247	\$ 642.61	0.99	\$ 4,213	80.4%	4244
Wakeeney	\$ 1,107,954	\$ 620.01	0.96	\$ 1,711	80.8%	1787
Norton	\$ 1,680,247	\$ 599.45	0.93	\$ 2,595	78.9%	2803
Oakley	\$ 1,041,610	\$ 533.34	0.82	\$ 1,609	75.3%	1953
Total, Group C	\$ 44,748,307	\$ 847.22	1.31	\$ 69,123		\$ 52,818
	2.6%	130.9%		2.6%		2.0%
Subtotal, Groups A, B, C	\$ 1,334,193,992	\$ 805.37	1.24	\$ 2,060,944		\$ 1,656,615
% of Statewide	77.7%	124.4%		77.7%		62.4%

% of Statewide

Table 1
 City Trade Pull Factors, Trade Area Capture, Percent of County Sales
 FY 2005

City	Collections FY 05	FY 05 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2005) 2004 Population less Institutionalized
Group D, Not 1st Class Cities - sales tax collections make up 65-75% of the total county sales tax.						
Marysville	\$ 3,194,834	\$ 1,084.83	1.68	\$ 4,935	65.5%	2945
Council Grove	\$ 1,636,705	\$ 750.44	1.16	\$ 6,879	73.6%	2181
Iola	\$ 4,107,839	\$ 692.25	1.07	\$ 6,345	68.6%	5934
Hill City	\$ 942,509	\$ 662.34	1.02	\$ 1,456	68.3%	1423
Smith Center	\$ 956,157	\$ 567.79	0.88	\$ 1,477	68.1%	1684
Ulysses	\$ 3,092,307	\$ 536.49	0.83	\$ 4,777	70.7%	5764
Sharon Springs	\$ 358,151	\$ 501.61	0.77	\$ 553	65.6%	714
Larned	\$ 1,839,878	\$ 494.99	0.76	\$ 2,842	74.0%	3717
Yates Center	\$ 688,749	\$ 477.30	0.74	\$ 1,064	74.3%	1443
Hugoton	\$ 1,545,022	\$ 422.14	0.65	\$ 2,387	69.3%	3660
Syracuse	\$ 709,488	\$ 389.61	0.60	\$ 1,096	74.4%	1821
Dighton	\$ 414,436	\$ 371.69	0.57	\$ 640	65.4%	1115
Oberlin	\$ 619,768	\$ 352.54	0.54	\$ 957	70.6%	1758
Total, Group D	\$ 20,105,841	\$ 588.60	0.91	\$ 31,058		\$ 34,159
	1.2%	90.9%		1.2%		1.3%
Subtotal, Groups A, B, C, D	\$ 1,354,299,833	\$ 800.99	1.24	\$ 2,092,001		\$ 1,690,774
% of Statewide	78.8%	123.7%		78.8%		63.7%
% of Statewide						

Table 2
City Trade Pull Factor Historical
Fiscal Years 2003, 2004, 2005

City	FY 05 Pull Factor	FY 04 Pull Factor	FY 03 Pull Factor	Change 03 to 05	FY 05 Ranking	FY 04 Ranking	FY 03 Ranking
Group A, 1st Class Cities							
Overland Park	1.67	1.71	1.71	-2.0%	1	1	2
Lenexa	1.61	1.65	1.96	-18.1%	2	2	1
Topeka	1.49	1.51	1.55	-3.5%	3	3	3
Salina	1.44	1.48	1.50	-4.5%	4	4	5
Hutchinson	1.38	1.43	1.44	-4.0%	5	5	6
Olathe	1.33	1.36	1.53	-13.0%	6	6	4
Manhattan	1.25	1.23	1.13	10.0%	7	9	11
Leawood	1.24	1.19	1.08	14.6%	8	11	14
Wichita	1.21	1.23	1.26	-3.6%	9	10	7
Junction City	1.20	1.11	1.02	17.6%	10	14	19
Garden City	1.18	1.25	1.20	-1.8%	11	7	9
Liberal	1.15	1.24	1.21	-5.1%	12	8	8
Pittsburg	1.13	1.11	1.08	4.5%	13	15	15
Shawnee	1.11	1.14	1.12	-0.9%	14	13	12
Dodge City	1.11	1.16	1.15	-3.3%	15	12	10
Lawrence	1.11	1.10	1.06	4.0%	16	16	16
Fort Scott	1.07	1.09	1.06	0.9%	17	17	17
Emporia	1.06	1.08	1.11	-4.0%	18	18	13
Atchison	1.03	0.97	0.93	10.3%	19	21	22
Coffeyville	1.01	1.01	1.03	-1.6%	20	20	18
Newton	0.99	1.05	1.00	-1.3%	21	19	20
Parsons	0.91	0.95	0.93	-2.3%	22	22	21
Leavenworth	0.82	0.83	0.81	0.4%	23	23	23
Kansas City	0.78	0.63	0.72	8.1%	24	25	24
Prairie Village	0.66	0.66	0.66	0.7%	25	24	25

Table 2
City Trade Pull Factor Historical
Fiscal Years 2003, 2004, 2005

City	FY 05 Pull Factor	FY 04 Pull Factor	FY 03 Pull Factor	Change 03 to 05	FY 05 Ranking	FY 04 Ranking	FY 03 Ranking
Group B, Not 1st Class Cities - population exceeds 10,000							
Merriam	3.36	3.64	3.81	-11.8%	1	1	1
Hays	1.65	1.64	1.74	-5.0%	2	2	2
Great Bend	1.50	1.46	1.47	1.8%	3	3	3
Ottawa	1.23	1.37	1.29	-4.4%	4	4	4
McPherson	1.19	1.15	1.09	9.5%	5	5	5
El Dorado	1.13	1.08	1.06	5.9%	6	6	6
Derby	1.00	1.00	0.92	8.5%	7	7	7
Winfield	0.93	0.95	0.94	-1.4%	8	8	8
Arkansas City	0.83	0.87	0.86	-4.2%	9	9	9
Gardner	0.67	0.73	0.61	9.4%	10	10	10
Group C, Not 1st Class Cities - sales tax collections make up 75% or more of total county sales tax.							
Holton	2.07	1.99	1.80	14.5%	1	1	1
Pratt	1.48	1.51	1.39	6.7%	2	2	4
Colby	1.46	1.40	1.40	4.1%	3	4	2
Chanute	1.40	1.44	1.36	3.4%	4	3	5
Concordia	1.39	1.31	1.40	-0.7%	5	5	3
Goodland	1.31	1.29	1.24	5.9%	6	6	6
Beloit	1.26	1.26	1.23	2.0%	7	7	7
Phillipsburg	1.09	1.12	1.04	4.8%	8	8	9
Garnett	1.06	1.12	1.11	-3.9%	9	9	8
Clay Center	0.99	1.04	0.99	0.2%	10	11	10
Wakeeney	0.96	0.97	0.90	6.1%	11	13	12
Norton	0.93	0.98	0.89	4.0%	12	12	13
Oakley	0.82	1.12	0.96	-14.2%	13	10	11

Table 2
City Trade Pull Factor Historical
Fiscal Years 2003, 2004, 2005

City	FY 05 Pull Factor	FY 04 Pull Factor	FY 03 Pull Factor	Change 03 to 05	FY 05 Ranking	FY 04 Ranking	FY 03 Ranking
Group D, Not 1st Class Cities - sales tax collections make up 65-75% of the total county sales tax.							
Marysville	1.68	1.60	1.55	8.0%	1	1	1
Council Grove	1.16	1.06	0.83	39.5%	2	3	5
Iola	1.07	1.09	1.12	-4.8%	3	2	2
Hill City	1.02	0.99	0.97	5.8%	4	4	3
Smith Center	0.88	0.86	0.83	6.0%	5	6	6
Ulysses	0.83	0.95	0.90	-7.5%	6	5	4
Sharon Springs	0.77	0.73	0.69	13.0%	7	8	8
Larned	0.76	0.79	0.75	2.4%	8	7	7
Yates Center	0.74	0.61	0.59	25.6%	9	10	9
Hugoton	0.65	0.66	0.59	11.4%	10	9	10
Syracuse	0.60	0.61	0.57	5.1%	11	11	11
Dighton	0.57	0.58	0.48	19.6%	12	12	12
Oberlin	0.54	0.54	0.45	20.4%	13	13	13

Appendix A
City Trade Pull Factors, Trade Area Capture, Percent of County Sales
Fiscal Year 2004

City	Collections FY 04	FY 04 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2004) 2003 Population less Institutionalized (revised 4/07)
Group A, 1st Class Cities						
Overland Park	\$ 169,574,222	\$ 1,066.94	1.71	\$ 271,581	39.1%	158,935
Lenexa	\$ 42,702,173	\$ 1,033.28	1.65	\$ 68,390	9.8%	41,327
Topeka	\$ 111,709,467	\$ 939.90	1.51	\$ 178,908	92.4%	118,853
Salina	\$ 41,803,477	\$ 925.92	1.48	\$ 66,950	95.1%	45,148
Hutchinson	\$ 33,930,505	\$ 893.14	1.43	\$ 54,341	84.1%	37,990
Olathe	\$ 89,080,740	\$ 852.19	1.36	\$ 142,667	20.7%	104,532
Garden City	\$ 21,015,527	\$ 778.96	1.25	\$ 33,657	82.8%	26,979
Liberal	\$ 15,358,535	\$ 774.08	1.24	\$ 24,597	93.5%	19,841
Manhattan	\$ 34,085,590	\$ 768.32	1.23	\$ 54,590	89.3%	44,364
Wichita	\$ 268,954,745	\$ 765.33	1.23	\$ 430,744	80.3%	351,421
Leawood	\$ 21,402,639	\$ 741.96	1.19	\$ 34,277	5.3%	28,846
Dodge City	\$ 18,307,437	\$ 723.79	1.16	\$ 29,320	92.4%	25,294
Shawnee	\$ 38,266,749	\$ 710.02	1.14	\$ 61,286	9.0%	53,895
Junction City	\$ 12,094,711	\$ 693.54	1.11	\$ 19,370	90.1%	17,439
Pittsburg	\$ 13,097,178	\$ 690.85	1.11	\$ 20,976	72.9%	18,958
Lawrence	\$ 56,186,389	\$ 687.86	1.10	\$ 89,985	90.9%	81,683
Fort Scott	\$ 5,340,915	\$ 677.87	1.09	\$ 8,554	85.6%	7,879
Emporia	\$ 17,823,160	\$ 676.45	1.08	\$ 28,545	94.3%	26,348
Newton	\$ 11,393,279	\$ 652.54	1.05	\$ 18,247	68.7%	17,460
Coffeyville	\$ 6,431,603	\$ 629.99	1.01	\$ 10,301	36.3%	10,209
Atchison	\$ 5,911,497	\$ 603.34	0.97	\$ 9,468	87.5%	9,798
Parsons	\$ 6,553,208	\$ 595.42	0.95	\$ 10,495	75.7%	11,006
Leavenworth	\$ 16,534,927	\$ 520.80	0.83	\$ 26,481	65.4%	31,749
Prairie Village	\$ 8,898,571	\$ 412.97	0.66	\$ 14,251	2.1%	21,548
Kansas City	\$ 57,135,511	\$ 394.35	0.63	\$ 91,505	87.3%	144,885
Sub-total, Group A	\$ 1,123,592,756	\$ 771.49	1.24	\$ 1,799,487		1,456,387
	68.1%	123.6%		68.1%		55.1%
Statewide Total	\$ 1,650,118,863	\$ 624.40	1.00	\$ 2,642,744		2,642,744

Appendix A
 City Trade Pull Factors, Trade Area Capture, Percent of County Sales
 Fiscal Year 2004

City	Collections FY 04	FY 04 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2004) 2003 Population less Institutionalized (revised 4/07)
Group B, Not 1st Class Cities - population exceeds 10,000						
Merriam	\$ 24,369,606	\$ 2,274.77	3.64	\$ 39,029	5.7%	10,713
Hays	\$ 20,209,170	\$ 1,023.77	1.64	\$ 32,366	88.5%	19,740
Great Bend	\$ 13,366,105	\$ 912.92	1.46	\$ 21,406	79.3%	14,641
Ottawa	\$ 10,067,479	\$ 853.18	1.37	\$ 16,124	82%	11,800
McPherson	\$ 9,750,203	\$ 717.93	1.15	\$ 15,615	61.1%	13,581
El Dorado	\$ 8,426,402	\$ 676.77	1.08	\$ 13,495	35.0%	12,451
Derby	\$ 11,936,051	\$ 625.22	1.00	\$ 19,116	3.6%	19,091
Winfield	\$ 6,662,099	\$ 593.51	0.95	\$ 10,670	45.3%	11,225
Arkansas City	\$ 6,299,603	\$ 542.55	0.87	\$ 10,089	42.8%	11,611
Gardner	\$ 5,272,609	\$ 455.83	0.73	\$ 8,444	1.2%	11,567
Total, Group B	\$ 116,359,329	\$ 852.95	1.37	\$ 186,355		136,420
	7.1%	136.6%		7.1%		5.2%
Subtotal, Group A, B	\$ 1,239,952,084	\$ 778.47	1.25	\$ 1,985,842		\$ 1,592,807
% of Statewide	75.1%	124.7%		75.1%		60.3%
% of Statewide Not 1st Class Cities - sales tax collections make up 75% or more of the total county sales tax.						
Holton	\$ 3,876,572	\$ 1,239.71	1.99	\$ 6,209	76.9%	3,127
Pratt	\$ 5,911,316	\$ 941.59	1.51	\$ 9,467	87.4%	6,278
Chanute	\$ 7,922,938	\$ 896.16	1.44	\$ 12,689	83.2%	8,841
Colby	\$ 4,489,864	\$ 875.90	1.40	\$ 7,191	79.9%	5,126
Concordia	\$ 4,271,118	\$ 815.88	1.31	\$ 6,840	83.9%	5,235
Goodland	\$ 3,627,341	\$ 803.04	1.29	\$ 5,809	83.7%	4,517
Beloit	\$ 2,849,340	\$ 785.16	1.26	\$ 4,563	78.5%	3,629
Phillipsburg	\$ 1,694,030	\$ 700.88	1.12	\$ 2,713	74.4%	2,417
Garnett	\$ 2,278,827	\$ 696.89	1.12	\$ 3,650	80.4%	3,270
Oakley	\$ 1,373,690	\$ 696.24	1.12	\$ 2,200	18.7%	1,973
Clay Center	\$ 2,774,977	\$ 649.88	1.04	\$ 4,444	83.7%	4,270
Norton	\$ 1,727,506	\$ 613.24	0.98	\$ 2,767	79.9%	2,817
Wakeeney	\$ 1,065,635	\$ 603.42	0.97	\$ 1,707	84.4%	1,766
Total, Group C	\$ 43,863,154	\$ 823.47	1.32	\$ 70,249		\$ 53,266
	2.7%	131.9%		2.7%		2.0%
Subtotal, Groups A, B, C	\$ 1,283,815,238	\$ 779.93	1.25	\$ 2,056,091		\$ 1,646,073
% of Statewide	77.8%	124.9%		77.8%		62.3%

% of Statewide

Appendix A
City Trade Pull Factors, Trade Area Capture, Percent of County Sales
Fiscal Year 2004

City	Collections FY 04	FY 04 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2004) 2003 Population less Institutionalized (revised 4/07)
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Appendix A
 City Trade Pull Factors, Trade Area Capture, Percent of County Sales
 Fiscal Year 2004

City	Collections FY 04	FY 04 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2004)
						2003 Population less Institutionalized (revised 4/07)
Group D, Not 1st Class Cities - sales tax collections make up 65-75% of the total county sales tax.						
Marysville	\$ 3,020,037	\$ 1,002.00	1.60	\$ 4,837	65.4%	3,014
Iola	\$ 4,015,659	\$ 682.24	1.09	\$ 6,431	68.1%	5,886
Council Grove	\$ 1,464,408	\$ 664.73	1.06	\$ 2,345	69.3%	2,203
Hill City	\$ 906,774	\$ 618.54	0.99	\$ 1,452	73.5%	1,466
Ulysses	\$ 3,390,336	\$ 592.82	0.95	\$ 5,430	75.0%	5,719
Smith Center	\$ 915,512	\$ 538.54	0.86	\$ 1,466	67.0%	1,700
Larned	\$ 1,847,124	\$ 494.41	0.79	\$ 2,958	75.3%	3,736
Sharon Springs	\$ 335,180	\$ 454.79	0.73	\$ 537	67.3%	737
Hugoton	\$ 1,463,511	\$ 409.95	0.66	\$ 2,344	71.5%	3,570
Yates Center	\$ 563,296	\$ 381.90	0.61	\$ 902	67.2%	1,475
Syracuse	\$ 697,697	\$ 377.95	0.61	\$ 1,117	76.6%	1,846
Dighton	\$ 407,044	\$ 365.06	0.58	\$ 652	70.3%	1,115
Oberlin	\$ 600,990	\$ 337.26	0.54	\$ 963	71.1%	1,782
Total, Group D	\$ 19,627,568	\$ 573.08	0.92	\$ 31,434		\$ 34,249
	1.2%	91.8%		1.2%		1.3%
Subtotal, Groups A, B, C, D	\$ 1,303,442,806	\$ 775.71	1.24	\$ 2,087,526		\$ 1,680,322
% of Statewide	79.0%	124.2%		79.0%		63.6%
% of Statewide						

Appendix B
City Trade Pull Factor, Trade Area Capture, Percent of County Sales
Fiscal Year 2003

City Name	Fy 2003		Per Capita	Pull Factor	Trade Area	Percent of County Trade	(certified 7/2003)	Original
	State Sales Tax						2002 Population less Institutionalized	From Report City Pull
Group A, 1st Class Cities								
Lenexa	\$ 46,838,775	\$	1,154.40	1.96	\$ 79,722	11.3%	40,574	2.05
Overland Park	\$ 157,540,460	\$	1,003.44	1.71	\$ 268,142	37.9%	157,000	1.85
Olathe	\$ 90,273,426	\$	896.93	1.53	\$ 153,650	21.7%	100,647	1.69
Topeka	\$ 107,842,138	\$	908.12	1.55	\$ 183,553	92.6%	118,753	1.57
Salina	\$ 39,985,892	\$	883.53	1.50	\$ 68,058	94.9%	45,257	1.53
Hutchinson	\$ 32,126,613	\$	844.13	1.44	\$ 54,681	84.1%	38,059	1.46
Shawnee	\$ 34,443,803	\$	659.05	1.12	\$ 58,625	8.3%	52,263	1.29
Wichita	\$ 260,345,292	\$	739.74	1.26	\$ 443,121	82.0%	351,940	1.28
Liberal	\$ 14,094,473	\$	710.16	1.21	\$ 23,989	95.8%	19,847	1.23
Garden City	\$ 19,380,189	\$	706.56	1.20	\$ 32,986	84.4%	27,429	1.22
Dodge City	\$ 16,909,084	\$	674.31	1.15	\$ 28,780	93.3%	25,076	1.16
Manhattan	\$ 29,825,643	\$	666.64	1.13	\$ 50,765	86.5%	44,740	1.15
Emporia	\$ 17,212,202	\$	651.61	1.11	\$ 29,296	95.9%	26,415	1.13
Leawood	\$ 17,962,166	\$	636.32	1.08	\$ 30,572	4.3%	28,228	1.11
Pittsburg	\$ 11,940,800	\$	635.22	1.08	\$ 20,324	71.7%	18,798	1.10
Lawrence	\$ 50,755,202	\$	624.96	1.06	\$ 86,388	92.5%	81,214	1.08
Fort Scott	\$ 4,917,956	\$	622.05	1.06	\$ 8,371	90.6%	7,906	1.07
Junction City	\$ 10,524,317	\$	600.74	1.02	\$ 17,913	91.8%	17,519	1.04
Coffeyville	\$ 6,250,698	\$	604.34	1.03	\$ 10,639	36.8%	10,343	1.04
Newton	\$ 10,271,079	\$	590.36	1.00	\$ 17,482	67.9%	17,398	1.02
Parsons	\$ 6,036,723	\$	548.94	0.93	\$ 10,275	77.7%	10,997	0.95
Atchison	\$ 5,346,587	\$	547.97	0.93	\$ 9,100	89.8%	9,757	0.95
Leavenworth	\$ 15,287,858	\$	477.55	0.81	\$ 26,021	70.8%	32,013	0.82
Kansas City	\$ 61,776,767	\$	422.86	0.72	\$ 105,147	87.8%	146,092	0.73
Prairie Village	\$ 8,216,962	\$	385.27	0.66	\$ 13,986	2.0%	21,328	0.65
Sub-total, Group A	\$ 1,076,105,104	\$	742.35	1.26	\$ 1,831,584		1,449,593	
	69.6%		126.4%		69.6%		55.1%	
Statewide	\$ 1,545,575,689	\$	587.53	1.00	\$ 2,630,646		2,630,646	

Appendix B
 City Trade Pull Factor, Trade Area Capture, Percent of County Sales
 Fiscal Year 2003

City Name	Fy 2003 State Sales Tax	Per Capita	Pull Factor	Trade Area	Percent of County Trade	(certified 7/2003) 2002 Population less Institutionalized	Original From Report City Pull
Not 1st Class Cities - population exceeds 10,000							
Merriam	\$ 23,777,660	\$ 2,237.48	3.81	\$ 40,471	6.1%	10,627	
Hays	\$ 19,215,380	\$ 1,020.30	1.74	\$ 32,706	99.2%	18,833	
Great Bend	\$ 12,644,883	\$ 864.19	1.47	\$ 21,522	77.6%	14,632	
Ottawa	\$ 8,773,536	\$ 755.23	1.29	\$ 14,933	87.8%	11,617	
McPherson	\$ 8,308,278	\$ 638.26	1.09	\$ 14,141	60.9%	13,017	
Ed Dorado	\$ 7,645,836	\$ 625.22	1.06	\$ 13,014	36.6%	12,229	
Winfield	\$ 6,052,282	\$ 552.92	0.94	\$ 10,301	46.5%	10,946	
Derby	\$ 10,076,857	\$ 539.74	0.92	\$ 17,151	3.4%	18,670	
Arkansas City	\$ 5,874,871	\$ 508.07	0.86	\$ 9,999	45.1%	11,563	
Gardner	\$ 3,807,836	\$ 358.69	0.61	\$ 6,481	1.0%	10,616	
Total, Group B	\$ 106,177,419.90	\$ 799.83	1.36	\$ 180,719		132,750	
	6.9%	136.1%		6.9%		5.0%	
Subtotal Group A, B	\$ 1,182,282,524	\$ 747.17	1.27	\$ 2,012,303		\$ 1,582,343	
% of Statewide	76.5%	127.2%		76.5%		60.2%	
Not 1st Class Cities - sales tax collections make up 75% or more of the total county sales tax.							
Holton	3,528,903	\$ 1,060.37	1.80	\$ 6,006	81.0%	3,328	
Concordia	4,079,731	\$ 819.88	1.40	\$ 6,944	85.5%	4,976	
Colby	4,172,707	\$ 823.67	1.40	\$ 7,102	80.2%	5,066	
Pratt	5,209,261	\$ 816.63	1.39	\$ 8,866	85.4%	6,379	
Chanute	7,046,974	\$ 797.89	1.36	\$ 11,994	84.1%	8,832	
Goodland	3,317,990	\$ 726.99	1.24	\$ 5,647	80.0%	4,564	
Beloit	2,553,880	\$ 724.50	1.23	\$ 4,347	77.3%	3,525	
Garnett	2,114,702	\$ 650.68	1.11	\$ 3,599	84.2%	3,250	
Phillipsburg	1,514,572	\$ 613.93	1.04	\$ 2,578	74.5%	2,467	
Clay Center	2,514,686	\$ 581.83	0.99	\$ 4,280	85.6%	4,322	
Oakley	1,151,503	\$ 563.91	0.96	\$ 1,960	14.5%	2,042	
Wakeeney	944,124	\$ 530.11	0.90	\$ 1,607	87.8%	1,781	
Norton	1,479,073	\$ 523.20	0.89	\$ 2,517	83.9%	2,827	
Total, Group C	\$ 36,099,203	\$ 721.54	1.23	\$ 61,443		50,031	
	2.3%	122.8%		2.3%		1.9%	
Subtotal Group A, B, C	\$ 1,218,381,727	\$ 746.39	1.27	\$ 2,073,746		\$ 1,632,374	
% of Statewide	78.8%	127.0%		78.8%		62.1%	

Appendix B
 City Trade Pull Factor, Trade Area Capture, Percent of County Sales
 Fiscal Year 2003

City Name	Fy 2003 State Sales Tax	Per Capita	Pull Factor	Trade Area	Percent of County Trade	(certified 7/2003) 2002 Population less Institutionalized	Original From Report City Pull
Not 1st Class Cities - sales tax collections make up 65-75% of the total county sales tax.							
Marysville	2,765,752	\$ 911.59	1.55	\$ 4,707	67.0%	3034	
Iola	3,880,228	\$ 660.13	1.12	\$ 6,604	73.2%	5878	
Hill City	842,090	\$ 568.21	0.97	\$ 1,433	70.7%	1482	
Ulysses	3,097,364	\$ 526.49	0.90	\$ 5,272	67.6%	5883	
Council Grove	1,082,751	\$ 488.17	0.83	\$ 1,843	59.5%	2218	
Smith Center	848,905	\$ 485.92	0.83	\$ 1,445	70.0%	1747	
Larned	1,664,930	\$ 438.60	0.75	\$ 2,834	71.3%	3796	
Sharon Springs	306,885	\$ 402.74	0.69	\$ 522	73.1%	762	
Hugoton	1,216,193	\$ 343.85	0.59	\$ 2,070	72.2%	3537	
Yates Center	513,704	\$ 344.77	0.59	\$ 874	62.6%	1490	
Syracuse	610,721	\$ 336.49	0.57	\$ 1,039	80.2%	1815	
Dighton	321,445	\$ 281.97	0.48	\$ 547	78.0%	1140	
Oberlin	486,334	\$ 265.76	0.45	\$ 828	69.3%	1830	
Total, Group D	\$ 17,637,302	\$ 509.57	0.87	\$ 30,020		\$ 34,612	
	1.1%	86.7%		1.1%		1.3%	
Subtotal, Groups A, B, C	\$ 1,236,019,029	\$ 741.47	1.26	\$ 2,103,765		\$ 1,666,986	
% of Statewide	80.0%	126.2%		80.0%		63.4%	
% of Statewide							