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 2010

Kansas Department of Revenue
Office of Policy and Research
Issued May 2011
INTRODUCTION

The City Trade Pull Factor report provides different measures of retail market data for selected cities. This report is the 20th annual report documenting city retail activity in Kansas’ communities.

As published by Kansas State University the pull factor study reported on the first class cities of Kansas. The department expanded the report 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 three other groups of cities that are not 1st class cities:

• cities with a population exceeding 10,000;
• cities generating 75% or more of their county’s state sales tax collections; and
• cities generating 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 2010, which represents the period July 1, 2009 through June 30, 2010. 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 CiTPF.

• 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 (PCT) is a concentration factor that shows the percent capture of retail trade of the city within its county.

For historical data on this expanded list of cities, please refer to the prior reports. The fiscal year 2005 report contains data for fiscal years 2004 and 2003 in the appendixes.

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.
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 three additional groups of cities, the report provides a more complete picture of retail activity across the state. These 60 cities account for 78% of all retail sales in the state and are home to 63.5% 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 67% of the state’s sales tax collections and 55% of the state’s population. Their combined CiTPF is 1.21, the same as in fiscal year 2009.

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 2010 is Lenexa with a factor of 1.55. Overland Park’s population in 2010 was 47,419. Overland Park is close behind with a CiTPF of 1.54. 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 $224 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. This business community serves an estimated 435,126 customers and far surpasses Overland Park’s TAC, calculated at 267,830 customers, due to the larger population base in Wichita. Wichita’s state tax collections represent over 15% of the total collections in the state.

There are several 1st class cities that dominant their county’s retail trade and serve as regional retail centers. The following cities show a percentage of county sales exceeding 90%:

<table>
<thead>
<tr>
<th>City</th>
<th>% of County Sales</th>
<th>City</th>
<th>% of County Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salina</td>
<td>95.2%</td>
<td>Emporia</td>
<td>92.1%</td>
</tr>
<tr>
<td>Topeka</td>
<td>91.9%</td>
<td>Dodge City</td>
<td>91.2%</td>
</tr>
<tr>
<td>Liberal</td>
<td>93.1%</td>
<td>Lawrence</td>
<td>92.4%</td>
</tr>
</tbody>
</table>

Table 1, Group B lists cities that have populations exceeding 10,000 but are not 1st class cities. Twelve cities are included in this group and they have a wide variance in CiTPF. Two cities, Haysville and Andover, have moved into this group with their population now exceeding 10,000. Merriam has a pull factor of 3.06 whereas Haysville’s pull factor is 0.25. Merriam’s location within Johnson County (Interstate 35 runs though the middle of the city) results in it having a much larger retail concentration and therefore a very high CiTPF even with a low population total. The PCT also varies significantly among
these cities, from a high of 83% for Hays to a low of 0.5% for Haysville. 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, Haysville and Derby.

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 12 cities within this group compared to only 8 cities in FY 2009’s report. The CiTPF ranges from 2.19 for Colby to 1.06 for Larned. All of these cities have pull factors greater than 1.0 as would be expected being they are the retail centers for their home county. Two cities, which dropped from this group into Group D in FY 2009 are back - Wakeeney and Norton’s percent of county sales increased above the 75% requirement. The other new cities to this group are Iola and Ulysses.

Table 1, Group D consists of a group of 11 cities that also make out the majority of a county’s sales tax. They are non-1st class cities with population less than 10,000 and PCT is between 65% and 75%. Many of these cities are the retail centers for their counties, many having pull factors of 1.0 or greater, indicating they are providing the retail needs for their residents. This group of cities shows the most change from year to year, as slight changes in collections and/or population can affect the city’s PCT when it hovers near the 65% threshold.

CITY HISTORICAL ANALYSIS

Pull factors since fiscal year 2006 were reviewed to determine if there are any trends that can be identified in terms of pull factor changes and in city rankings. Table 2 provides the pull factors for the last five years. There are several noticeable changes in pull factors for some 1st class cities.

Four (4) 1st class cities had increases of 5% or more in their pull factors since fiscal year 2006, Wichita, Leawood, Fort Scott and Kansas City. Cities experiencing the greatest decrease are Lenexa (-6.1%), Overland Park (-3.4%), and Shawnee (-3.8). Whereas in the past several years there have been dramatic changes in the pull factors, both positive and negative, these changes have smoothed out with this current 5-year review. The impact of destination sourcing has been reduced as it has been fully implemented throughout this 5-year period. New retail development in the Kansas City area associated with the NASCAR Speedway has also slowed resulting in a lowering of their growth. The decreases in the Johnson County cities can be attributed to the economic downturn being experienced throughout the nation.

Policy Implications

In 2003 the Kansas Legislature passed a law that placed Kansas in conformity with the Streamlined Sales Tax Agreement. This legislation required destination sourcing, under which retail businesses must collect sales tax based on the local rates in effect at the place where the customer takes delivery of a purchase. Vehicle purchases are excluded from
the destination 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. With the publication of the FY 2010 report, destination sourcing has been in place for the entire study period and the effect is now longer as pronounced as it has been for the past several reports.

Destination sourcing results in charging the sales tax rate 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 purchaser. The primary types of retailers affected by destination sourcing are furniture dealers, home improvement (lumber) stores, household and electronic appliance dealers, and certain repair service providers.

Destination sourcing affects the city trade pull factor because 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 most cities’ total sales tax collections has not been significant, so determining if a change in a city’s sales tax collections is a direct result of destination sourcing is challenging. Based on the changes seen in the historical data, many regional shopping areas’ pull factors were staying constant or slightly decreasing. Likewise, smaller cities’ pull factors showed slight increases. Cities near a population center are experiencing a greater increase in sales tax collections, which may be a combination of the effects of destination sourcing and new retail stores due to the out migration of the population from population centers to bedroom communities.

**Data Sources**

The data used in this report consists of city population and state sales tax collections. City populations are from the U.S. Census Bureau as certified by the Division of the Budget July 1, 2009 and published as the official population reports for the state of Kansas, adjusted to remove the institutionalized population. The data can be viewed at [http://budget.ks.gov/ecodemo.htm](http://budget.ks.gov/ecodemo.htm). 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 2009 population by city data with current state and federal prison populations adjusted. The Census counts are published on their web site: [www.census.gov](http://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. Sales tax reports issued by the department are available on the department’s web site located at [http://www.ksrevenue.org](http://www.ksrevenue.org).
Map 1.
City Trade Pull Factors
By Kansas Economic Reporting Regions
Fiscal Year 2010

1st Class Cities
Non 1st Class cites, population <10,000, sales >75% of county
Non 1st Class cites, Population >10,000
Non 1st Class cites, population <10,000, sales 65%-75% of county
<table>
<thead>
<tr>
<th>City</th>
<th>FY 2010 Collections</th>
<th>FY 2010 Per Capita</th>
<th>Pull Factor</th>
<th>Trade Area Capture</th>
<th>Percent of County Sales</th>
<th>2009 Population</th>
<th>FY 2010 Pull Factor</th>
<th>Trade Area Capture</th>
<th>Percent of County Sales</th>
<th>2009 Population</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Group A, 1st Class Cities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Lenexa</td>
<td>$ 48,370,820</td>
<td>$ 1,020.07</td>
<td>1.548</td>
<td>73,407</td>
<td>10.5%</td>
<td>47,419</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overland Park</td>
<td>$ 176,483,554</td>
<td>$ 1,017.35</td>
<td>1.544</td>
<td>267,830</td>
<td>38.1%</td>
<td>173,474</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Salina</td>
<td>$ 46,005,868</td>
<td>$ 1,011.23</td>
<td>1.535</td>
<td>69,818</td>
<td>95.2%</td>
<td>45,495</td>
<td></td>
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</tr>
<tr>
<td>Topeka</td>
<td>$ 117,005,658</td>
<td>$ 971.41</td>
<td>1.474</td>
<td>177,567</td>
<td>91.9%</td>
<td>120,449</td>
<td></td>
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</tr>
<tr>
<td>Hutchinson</td>
<td>$ 35,245,540</td>
<td>$ 925.10</td>
<td>1.404</td>
<td>53,488</td>
<td>81.6%</td>
<td>38,099</td>
<td></td>
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</tr>
<tr>
<td>Manhattan</td>
<td>$ 47,015,118</td>
<td>$ 895.00</td>
<td>1.358</td>
<td>71,350</td>
<td>88.3%</td>
<td>52,531</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Garden City</td>
<td>$ 25,132,501</td>
<td>$ 888.23</td>
<td>1.348</td>
<td>38,141</td>
<td>82.5%</td>
<td>28,295</td>
<td></td>
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</tr>
<tr>
<td>Junction City</td>
<td>$ 18,153,902</td>
<td>$ 876.83</td>
<td>1.331</td>
<td>27,550</td>
<td>86.2%</td>
<td>20,704</td>
<td></td>
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</tr>
<tr>
<td>Leawood</td>
<td>$ 27,309,953</td>
<td>$ 860.86</td>
<td>1.306</td>
<td>41,445</td>
<td>5.9%</td>
<td>31,724</td>
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</tr>
<tr>
<td>Dodge City</td>
<td>$ 21,327,842</td>
<td>$ 830.49</td>
<td>1.260</td>
<td>32,367</td>
<td>91.2%</td>
<td>25,681</td>
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</tr>
<tr>
<td>Olathe</td>
<td>$ 98,817,116</td>
<td>$ 815.19</td>
<td>1.237</td>
<td>149,964</td>
<td>21.4%</td>
<td>121,220</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Liberal</td>
<td>$ 16,155,055</td>
<td>$ 815.01</td>
<td>1.237</td>
<td>24,517</td>
<td>93.1%</td>
<td>19,822</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pittsburg</td>
<td>$ 15,182,332</td>
<td>$ 785.79</td>
<td>1.193</td>
<td>23,041</td>
<td>76.1%</td>
<td>19,321</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Fort Scott</td>
<td>$ 6,045,782</td>
<td>$ 779.90</td>
<td>1.184</td>
<td>9,175</td>
<td>87.2%</td>
<td>7,752</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Wichita</td>
<td>$ 286,721,713</td>
<td>$ 777.04</td>
<td>1.179</td>
<td>435,126</td>
<td>77.2%</td>
<td>368,990</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Emporia</td>
<td>$ 18,042,995</td>
<td>$ 734.95</td>
<td>1.115</td>
<td>27,382</td>
<td>92.1%</td>
<td>24,550</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Parsons</td>
<td>$ 7,516,437</td>
<td>$ 702.08</td>
<td>1.065</td>
<td>11,407</td>
<td>74.8%</td>
<td>10,706</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coffeyville</td>
<td>$ 6,926,402</td>
<td>$ 693.96</td>
<td>1.053</td>
<td>10,511</td>
<td>36.0%</td>
<td>9,981</td>
<td></td>
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</tr>
<tr>
<td>Lawrence</td>
<td>$ 61,696,381</td>
<td>$ 673.46</td>
<td>1.022</td>
<td>93,630</td>
<td>92.4%</td>
<td>91,611</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Shawnee</td>
<td>$ 39,578,856</td>
<td>$ 643.41</td>
<td>0.976</td>
<td>60,065</td>
<td>8.6%</td>
<td>61,514</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Newton</td>
<td>$ 11,398,110</td>
<td>$ 636.06</td>
<td>0.965</td>
<td>17,298</td>
<td>65.2%</td>
<td>17,920</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Atchison</td>
<td>$ 6,426,957</td>
<td>$ 635.14</td>
<td>0.964</td>
<td>9,753</td>
<td>87.1%</td>
<td>10,119</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Kansas City</td>
<td>$ 81,354,947</td>
<td>$ 571.57</td>
<td>0.867</td>
<td>123,464</td>
<td>87.8%</td>
<td>142,337</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Leavenworth</td>
<td>$ 17,581,586</td>
<td>$ 556.04</td>
<td>0.844</td>
<td>26,682</td>
<td>67.1%</td>
<td>31,619</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prairie Village</td>
<td>$ 9,232,639</td>
<td>$ 428.99</td>
<td>0.651</td>
<td>14,011</td>
<td>2.0%</td>
<td>21,522</td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Total, Group A</strong></td>
<td>$ 1,244,728,064</td>
<td>$ 807</td>
<td>1.22</td>
<td>$ 1,888,988</td>
<td></td>
<td>1,542,855</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Statewide Total</strong></td>
<td>$ 1,857,382,535</td>
<td>$ 658.94</td>
<td>1.00</td>
<td>$ 2,818,747</td>
<td></td>
<td>2,818,747</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Table 1
City Trade Pull Factors, Trade Area Capture, Percent of County Sales
FY 2010

<table>
<thead>
<tr>
<th>City</th>
<th>FY 2010 Collections</th>
<th>FY 2010 Per Capita</th>
<th>Pull Factor</th>
<th>Trade Area Capture</th>
<th>Percent of County Sales of 2009 Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Merriam</td>
<td>$22,180,942</td>
<td>$2,014.62</td>
<td>3.057</td>
<td>33,662</td>
<td>4.8%</td>
</tr>
<tr>
<td>Hays</td>
<td>$23,970,926</td>
<td>$1,187.56</td>
<td>1.802</td>
<td>36,378</td>
<td>83.4%</td>
</tr>
<tr>
<td>Great Bend</td>
<td>$16,328,191</td>
<td>$1,062.62</td>
<td>1.613</td>
<td>24,780</td>
<td>74.6%</td>
</tr>
<tr>
<td>McPherson</td>
<td>$12,048,685</td>
<td>$914.65</td>
<td>1.388</td>
<td>18,285</td>
<td>60.9%</td>
</tr>
<tr>
<td>El Dorado</td>
<td>$10,055,801</td>
<td>$810.43</td>
<td>1.230</td>
<td>15,261</td>
<td>33.9%</td>
</tr>
<tr>
<td>Derby</td>
<td>$18,199,844</td>
<td>$797.75</td>
<td>1.211</td>
<td>27,620</td>
<td>4.9%</td>
</tr>
<tr>
<td>Winfield</td>
<td>$7,581,422</td>
<td>$735.28</td>
<td>1.116</td>
<td>11,505</td>
<td>44.4%</td>
</tr>
<tr>
<td>Ottawa</td>
<td>$9,202,010</td>
<td>$727.09</td>
<td>1.103</td>
<td>13,965</td>
<td>75.3%</td>
</tr>
<tr>
<td>Arkansas City</td>
<td>$7,345,989</td>
<td>$680.18</td>
<td>1.032</td>
<td>11,148</td>
<td>43.1%</td>
</tr>
<tr>
<td>Andover</td>
<td>$6,922,798</td>
<td>$666.62</td>
<td>1.012</td>
<td>10,506</td>
<td>23.4%</td>
</tr>
<tr>
<td>Gardner</td>
<td>$7,847,669</td>
<td>$442.15</td>
<td>0.671</td>
<td>11,910</td>
<td>1.7%</td>
</tr>
<tr>
<td>Haysville</td>
<td>$1,735,631</td>
<td>$166.92</td>
<td>0.253</td>
<td>2,634</td>
<td>0.5%</td>
</tr>
<tr>
<td><strong>Total, Group B</strong></td>
<td>$143,419,909</td>
<td>$857</td>
<td>1.30</td>
<td>$217,653</td>
<td>7.5%</td>
</tr>
<tr>
<td><strong>% of Statewide</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>7.5%</td>
</tr>
<tr>
<td><strong>Subtotal, Groups A, B</strong></td>
<td>$1,388,147,973</td>
<td>$812</td>
<td>1.23</td>
<td>$2,106,641</td>
<td>8%</td>
</tr>
<tr>
<td><strong>Group C, Not 1st Class Cities - sales tax collections make up 75% or more of the total county sales tax.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Colby</td>
<td>$6,808,423.76</td>
<td>$1,444</td>
<td>2.19</td>
<td>10,332</td>
<td>88.7%</td>
</tr>
<tr>
<td>Pratt</td>
<td>$6,876,730.21</td>
<td>$1,114</td>
<td>1.69</td>
<td>10,436</td>
<td>85.6%</td>
</tr>
<tr>
<td>Concordia</td>
<td>$5,253,689.76</td>
<td>$1,075</td>
<td>1.63</td>
<td>7,973</td>
<td>78.3%</td>
</tr>
<tr>
<td>Iola</td>
<td>$5,454,532.97</td>
<td>$979</td>
<td>1.49</td>
<td>8,278</td>
<td>76.0%</td>
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5/9/2011 3:44 PM
Table 1
City Trade Pull Factors, Trade Area Capture, Percent of County Sales
FY 2010

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<th>City</th>
<th>FY 2010 Collections</th>
<th>FY 2010 Per Capita</th>
<th>Pull Factor</th>
<th>Trade Area Capture</th>
<th>Percent of County Sales</th>
<th>2009 Population</th>
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<td>Holton</td>
<td>$3,529,888.98</td>
<td>$1,148</td>
<td>1.74</td>
<td>5,357</td>
<td>75.0%</td>
<td>3,075</td>
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<tr>
<td>Phillipsburg</td>
<td>$1,870,502.05</td>
<td>$829</td>
<td>1.26</td>
<td>2,839</td>
<td>70.8%</td>
<td>2,256</td>
</tr>
<tr>
<td>Smith Center</td>
<td>$1,149,961.68</td>
<td>$761</td>
<td>1.15</td>
<td>1,745</td>
<td>67.4%</td>
<td>1,512</td>
</tr>
<tr>
<td>Council Grove</td>
<td>$1,608,747.45</td>
<td>$734</td>
<td>1.11</td>
<td>2,441</td>
<td>68.8%</td>
<td>2,193</td>
</tr>
<tr>
<td>Garnett</td>
<td>$2,203,468.12</td>
<td>$724</td>
<td>1.10</td>
<td>3,344</td>
<td>73.5%</td>
<td>3,045</td>
</tr>
<tr>
<td>Scott City</td>
<td>$2,264,042.57</td>
<td>$666</td>
<td>1.01</td>
<td>3,436</td>
<td>73.0%</td>
<td>3,402</td>
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<tr>
<td>Oakley</td>
<td>$1,070,104.97</td>
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<td>0.95</td>
<td>1,624</td>
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<td>Hugoton</td>
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<td>Syracuse</td>
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<td>1,247</td>
<td>74.5%</td>
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<tr>
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<td>$689,643.07</td>
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**Group D, Not 1st Class Cities - sales tax collections make up 65-75% of the total county sales tax.**

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<th>City</th>
<th>FY 2010 Collections</th>
<th>FY 2010 Per Capita</th>
<th>Pull Factor</th>
<th>Trade Area Capture</th>
<th>Percent of County Sales</th>
<th>2009 Population</th>
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<td><strong>26,969</strong></td>
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% of Statewide

5/9/2011 3:44 PM  Table 1 City Pull Factor FY2010.xls  Page 3 of 3
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