

# **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 2009**

**Kansas Department of Revenue  
Office of Policy and Research  
Issued August 2010**

## INTRODUCTION

The City Trade Pull Factor report provides different measures of retail market data for selected cities. This report is the 19<sup>th</sup> 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 1<sup>st</sup> class cities, the report also provides analysis for three other groups of cities that are not 1<sup>st</sup> 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 2009, which represents the period July 1, 2008 through June 30, 2009. 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 appendices.

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](http://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 1<sup>st</sup> 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 55 cities account for 81% of all retail sales in the state and are home to 62% 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, a decrease from the 1.28 pull factor in fiscal year 2008.

Table 1, Group A lists the first class cities, their pull factors, trade area capture, and concentration factor. The 1<sup>st</sup> class city with the highest city trade pull factor (CiTPF) in FY 2009 is Overland Park with a factor of 1.62. Overland Park's population in 2009 was 169,798. Lenexa is close behind with a CiTPF of 1.60. 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 \$240 million of state sale tax collections or 12.6% of the statewide total. This high amount of retail sales is due to Johnson County's dense population and above average purchasing power.

The 1<sup>st</sup> class city with the highest trade area capture (TAC) is Wichita. This business community serves an estimated 433,749 customers and far surpasses Overland Park's TAC, estimated at 274,954 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 1<sup>st</sup> 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%:

<u>City</u>	<u>% of County Sales</u>	<u>City</u>	<u>% of County Sales</u>
Salina	94.8%	Emporia	93.0%
Topeka	92.0%	Dodge City	90.6%
Liberal	93.0%	Lawrence	92.3%

Table 1, Group B lists cities that have populations exceeding 10,000 but are not 1<sup>st</sup> class cities. Ten cities are included in this group and they have a wide variance in CiTPF. Merriam has a pull factor of 3.08 whereas Gardner's pull factor is 0.64. 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 PCT also varies significantly among these cities, from a high of 80% for Hays to a low of 1.6% for 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.

Table 1, Group C are non-1<sup>st</sup> 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 8 cities within this group. The CiTPF ranges from 2.10 for Colby to 1.02 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 were dropped from this group into Group D. Wakeeney and Norton's percent of county sales decreased above the 75% requirement.

Table 1, Group D consists of a group of 12 cities that also make out the majority of a county's sales tax. They are non-1<sup>st</sup> class cities with population less than 10,000 and PCT is between 65% and 75%. Again, these are the retail centers for their counties with most 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. The city of Marysville dropped out of this group for FY 2009.

## **CITY HISTORICAL ANALYSIS**

Pull factors since fiscal year 2005 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.

Two (2) 1<sup>st</sup> class cities had increases of 10% or more in their pull factors since fiscal year 2005, Garden City and Parsons. The reasonable explanation is that both cities have become more of a shopping center in their respective areas of the state. Junction City's pull factor over the 5 years has remained unchanged; however there has been a lot of fluctuation in their pull factor. The growth in population due to increased military personnel at Fort Riley has increased retail sales. Interestingly, the 5 year growth in Kansas City (33%) from FY 2004 to FY 2008 due to the retail development as part of the NASCAR and Legends STAR Bond project has leveled off somewhat. Although they had an increase of 9%, the surge in retail sales since FY 2004 is leveling off.

Three cities experienced decreases of 10% or more during the 5 year period, Olathe (-11%), Shawnee (-13%) and Lawrence (10%). The decrease in the pull factors is due to a combination of factors including the strength of retail competition within the Johnson County area (which also impacts Lawrence), the impact of destination sourcing (see below), the current downturn in the economy, and population growth at greater rates than increases in retail sales.

## **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; therefore the impact has not yet been fully studied.

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 may affect 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. Further study of the sales tax data and the changes in collections, whether positive or negative, are being conducted to determine the impact of destination sourcing. Based on the changes seen in the historical data, many regional shopping areas' pull factors are staying constant or slightly decreasing. Likewise, smaller cities' pull factors are showing slight increases. As with the county data, 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. For those who rely on CiTPF reports, destination sourcing affects the pull factor measure, in that the measure may be somewhat less meaningful under the new tax policy. The department continues to monitor the impact of destination sourcing.

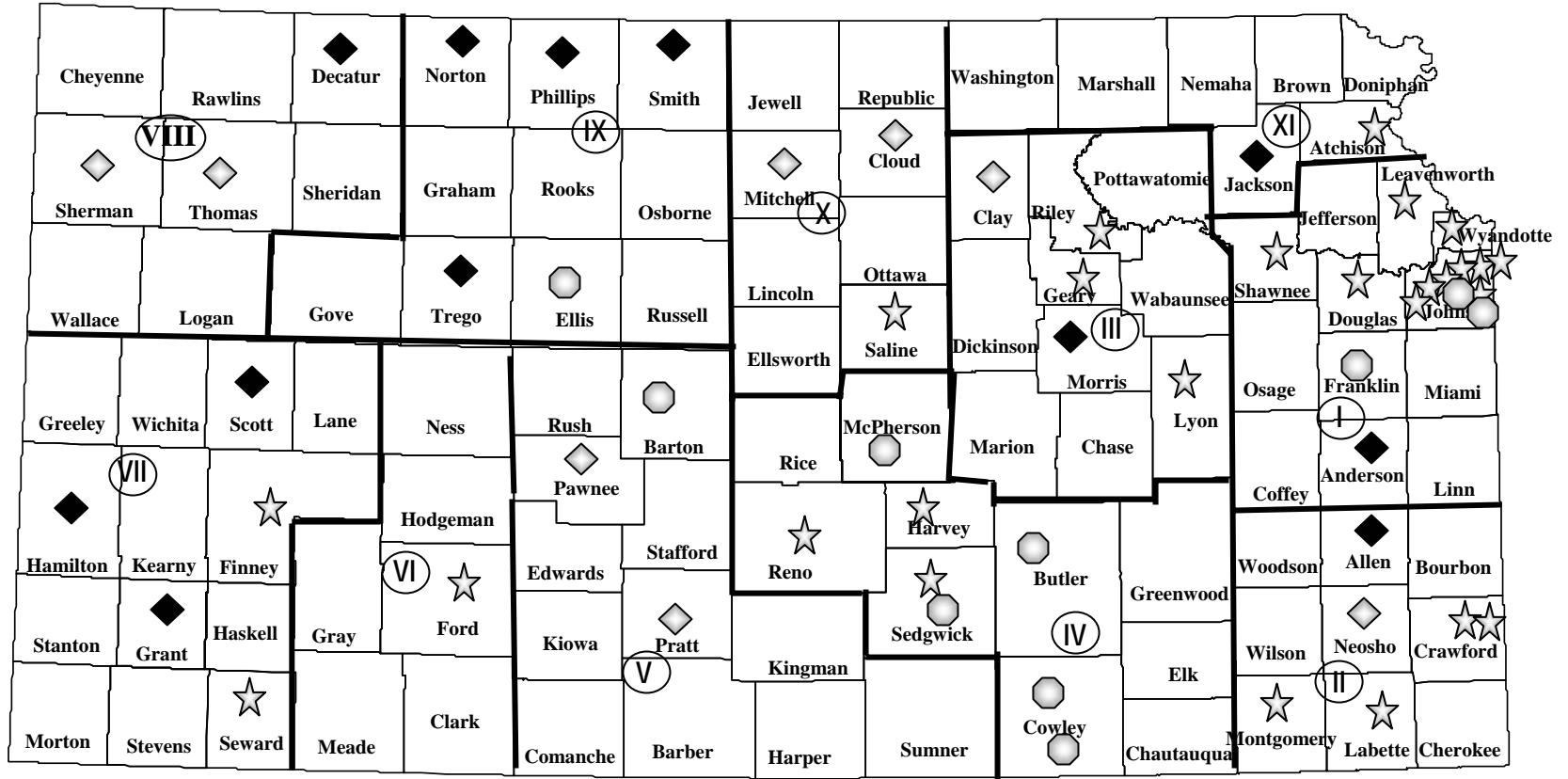
## **Data Sources**

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, 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>. 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. In the past, more than \$200 million was unallocated. This meant that the data user had no way of determining where these sales tax revenues originated from. Thus, the prior reports were less accurate. For FY 2009, all but \$6.4 million in sales tax revenue were allocated. Sales tax reports issued by the department are available on the department's web site located at <http://www.ksrevenue.org>.

# Map 1. City Trade Pull Factors By Kansas Economic Reporting Regions Fiscal Year 2009



- ☆ 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 2009

City	FY 09 Collections	FY 09 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2009) 2008 Population less Institutionalized
<b>Group A, 1st Class Cities</b>						
Overland Park	\$ 192,414,203	\$ 1,133	1.62	274,954	40.0%	169,798
Lenexa	\$ 51,611,594	\$ 1,118	1.60	73,751	10.7%	46,154
Salina	\$ 47,515,768	\$ 1,038	1.48	67,899	94.8%	45,798
Topeka	\$ 120,108,536	\$ 1,003	1.43	171,632	92.0%	119,722
Hutchinson	\$ 36,233,216	\$ 947	1.35	51,776	81.4%	38,269
Garden City	\$ 26,277,550	\$ 928	1.33	37,550	80.2%	28,320
Manhattan	\$ 46,917,409	\$ 904	1.29	67,044	87.8%	51,915
Leawood	\$ 27,493,315	\$ 878	1.26	39,287	5.7%	31,300
Liberal	\$ 17,292,127	\$ 871	1.24	24,710	93.0%	19,848
Junction City	\$ 17,523,474	\$ 857	1.22	25,041	85.8%	20,443
Wichita	\$ 303,539,325	\$ 837	1.20	433,749	79.6%	362,850
Dodge City	\$ 20,573,586	\$ 810	1.16	29,399	90.6%	25,415
Pittsburg	\$ 15,513,242	\$ 803	1.15	22,168	75.1%	19,331
Olathe	\$ 95,610,475	\$ 802	1.15	136,625	19.9%	119,251
Fort Scott	\$ 6,186,160	\$ 798	1.14	8,840	87.2%	7,755
Coffeyville	\$ 7,335,962	\$ 730	1.04	10,483	35.0%	10,049
Parsons	\$ 7,864,876	\$ 730	1.04	11,239	74.2%	10,775
Emporia	\$ 18,619,483	\$ 714	1.02	26,607	93.0%	26,062
Lawrence	\$ 62,723,146	\$ 696	0.99	89,630	92.3%	90,083
Newton	\$ 11,832,274	\$ 672	0.96	16,908	65.5%	17,616
Atchison	\$ 6,731,270	\$ 667	0.95	9,619	87.3%	10,089
Shawnee	\$ 40,144,434	\$ 661	0.94	57,365	8.3%	60,756
Kansas City	\$ 84,073,046	\$ 593	0.85	120,138	87.2%	141,690
Leavenworth	\$ 17,155,634	\$ 549	0.78	24,515	65.6%	31,267
Prairie Village	\$ 9,389,188	\$ 441	0.63	13,417	1.9%	21,298
Total, Group A	\$ 1,290,679,295	\$ 846	1.21	\$ 1,844,343		1,525,854
	66.9%			66.9%		55.4%
Statewide Total	\$ 1,928,529,176	\$ 700	1.00	\$ 2,755,812		2,755,812



Table 1  
City Trade Pull Factors, Trade Area Capture, Percent of County Sales  
FY 2009

City	FY 09 Collections	FY 09 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2009) 2008 Population less Institutionalized
<b>Group B, Not 1st Class Cities - population exceeds 10,000</b>						
Merriam	\$ 23,038,668.68	\$ 2,155	3.08	32,922	4.8%	10,692
Hays	\$ 24,475,646.98	\$ 1,212	1.73	34,975	80.0%	20,193
Great Bend	\$ 17,165,207.20	\$ 1,124	1.61	24,529	72.9%	15,278
McPherson	\$ 12,017,352.82	\$ 907	1.30	17,172	61.5%	13,246
El Dorado	\$ 11,170,895.55	\$ 904	1.29	15,963	35.9%	12,356
Derby	\$ 17,815,157.27	\$ 795	1.14	25,457	4.7%	22,408
Ottawa	\$ 9,555,440.15	\$ 757	1.08	13,654	75.1%	12,619
Winfield	\$ 7,691,025.64	\$ 711	1.02	10,990	44.7%	10,821
Arkansas City	\$ 7,433,347.70	\$ 682	0.98	10,622	43.2%	10,893
Gardner	\$ 7,805,801.97	\$ 450	0.64	11,154	1.6%	17,359
Total, Group B	\$ 138,168,544	\$ 947	1.35	\$ 197,439		145,865
	7.5%			7%		5%
Subtotal Groups A, B	\$ 1,428,847,839	\$ 855	1.22	\$ 2,041,782		1,671,719
% of Statewide	74.1%			74.1%		61%
<b>Group C, Not 1st Class Cities - sales tax collections make up 75% or more of the total county sales tax.</b>						
Colby	\$ 6,879,388.70	\$ 1,468	2.10	9,830	85.1%	4,685
Pratt	\$ 7,585,805.57	\$ 1,213	1.73	10,840	84.7%	6,253
Concordia	\$ 5,482,398.84	\$ 1,100	1.57	7,834	82.1%	4,984
Chanute	\$ 8,280,950.86	\$ 959	1.37	11,833	79.9%	8,631
Beloit	\$ 3,239,720.81	\$ 953	1.36	4,629	78.2%	3,400
Goodland	\$ 4,037,005.02	\$ 935	1.34	5,769	82.3%	4,316
Clay Center	\$ 3,358,335.11	\$ 780	1.11	4,799	81.3%	4,307
Larned	\$ 2,424,198.23	\$ 712	1.02	3,464	80.2%	3,403
Total, Group C	\$ 41,287,803	\$ 1,033	1.48	\$ 58,999		39,979
	2.4%			2.1%		1.5%
Subtotal Groups A, B, C	\$ 1,470,135,642	\$ 859	1.23	\$ 2,100,781		1,711,698
% of Statewide	80.6%			76.2%		62.1%

Table 1  
City Trade Pull Factors, Trade Area Capture, Percent of County Sales  
FY 2009

City	FY 09 Collections	FY 09 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2009) 2008 Population less Institutionalized
<b>Group D, Not 1st Class Cities - sales tax collections make up 65-75% of the total county sales tax.</b>						
Holton	\$ 3,452,744.92	\$ 1,134	1.62	4,934	71.1%	3,044
Iola	\$ 5,419,035.95	\$ 962	1.37	7,744	73.7%	5,635
WaKeeney	\$ 1,498,294.82	\$ 891	1.27	2,141	70.2%	1,682
Phillipsburg	\$ 1,983,751.97	\$ 872	1.25	2,835	71.5%	2,274
Norton	\$ 2,052,879.50	\$ 800	1.14	2,934	78.5%	2,567
Smith Center	\$ 1,237,636.98	\$ 788	1.13	1,769	66.6%	1,571
Council Grove	\$ 1,641,789.28	\$ 746	1.07	2,346	69.8%	2,202
Ulysses	\$ 3,963,747.27	\$ 723	1.03	5,664	71.6%	5,486
Garnett	\$ 2,195,650.09	\$ 707	1.01	3,138	72.5%	3,104
Scott City	\$ 2,381,524.45	\$ 697	1.00	3,403	74.8%	3,416
Oberlin	\$ 770,132.42	\$ 496	0.71	1,100	69.7%	1,554
Syracuse	\$ 824,934.60	\$ 467	0.67	1,179	72.5%	1,766
Total, Group D	\$ 27,422,122	\$ 799	1.14	\$ 39,185		34,301
		1.4%		1.4%		1.2%
Subtotal Groups A, B, C, D	\$ 1,497,557,764	\$ 858	1.23	\$ 2,139,966		1,745,999
% of Statewide		77.7%		77.7%		63.4%

Table 2  
 Historical Pull Factors  
 FY 2005 through FY 2009

<u>Fiscal Year 2005</u>			<u>Fiscal Year 2006</u>			<u>Fiscal Year 2007</u>			<u>Fiscal Year 2008</u>			<u>Fiscal Year 2009</u>		
City Name	Pull Factor	Rank	City Name	Pull Factor	Rank	City Name	Pull Factor	Rank	City Name	Pull Factor	Rank	City Name	Pull Factor	Rank
<b>Group A, 1st Class Cities</b>														
Overland Park	1.67	1	Overland Park	1.65	1	Overland Park	1.60	1	Lenexa	1.69	1	Overland Park	1.62	1
Lenexa	1.61	2	Lenexa	1.60	2	Lenexa	1.58	2	Overland Park	1.62	2	Lenexa	1.60	2
Topeka	1.49	3	Topeka	1.49	3	Junction City	1.53	3	Junction City	1.55	3	Salina	1.48	3
Salina	1.44	4	Salina	1.47	4	Salina	1.48	4	Topeka	1.44	4	Topeka	1.43	4
Hutchinson	1.38	5	Manhattan	1.43	5	Topeka	1.47	5	Salina	1.44	5	Hutchinson	1.35	5
Olathe	1.33	6	Hutchinson	1.36	6	Hutchinson	1.35	6	Hutchinson	1.36	6	Garden City	1.33	6
Manhattan	1.25	7	Junction City	1.35	7	Manhattan	1.28	7	Garden City	1.31	7	Manhattan	1.29	7
Leawood	1.24	8	Olathe	1.33	8	Olathe	1.28	8	Liberal	1.28	8	Leawood	1.26	8
Wichita	1.21	9	Leawood	1.24	9	Leawood	1.26	9	Manhattan	1.25	9	Liberal	1.24	9
Junction City	1.20	10	Liberal	1.21	10	Liberal	1.24	10	Leawood	1.23	10	Junction City	1.22	10
Garden City	1.18	11	Wichita	1.20	11	Wichita	1.22	11	Olathe	1.21	11	Wichita	1.20	11
Liberal	1.15	12	Garden City	1.18	12	Garden City	1.21	12	Wichita	1.20	12	Dodge City	1.16	12
Pittsburg	1.13	13	Pittsburg	1.17	13	Pittsburg	1.16	13	Dodge City	1.14	13	Pittsburg	1.15	13
Shawnee	1.11	14	Lawrence	1.12	14	Dodge City	1.14	14	Pittsburg	1.12	14	Olathe	1.15	14
Dodge City	1.11	15	Shawnee	1.11	15	Coffeyville	1.14	15	Fort Scott	1.11	15	Fort Scott	1.14	15
Lawrence	1.11	16	Dodge City	1.10	16	Emporia	1.07	16	Coffeyville	1.04	16	Coffeyville	1.04	16
Fort Scott	1.07	17	Coffeyville	1.08	17	Fort Scott	1.06	17	Emporia	1.04	17	Parsons	1.04	17
Emporia	1.06	18	Emporia	1.07	18	Shawnee	1.04	18	Parsons	1.03	18	Emporia	1.02	18
Atchison	1.03	19	Fort Scott	1.04	19	Lawrence	1.02	19	Lawrence	0.99	19	Lawrence	0.99	19
Coffeyville	1.01	20	Atchison	1.01	20	Atchison	1.01	20	Shawnee	0.98	20	Newton	0.96	20
Newton	0.99	21	Parsons	0.98	21	Parsons	0.99	21	Atchison	0.98	21	Atchison	0.95	21
Parsons	0.91	22	Newton	0.97	22	Newton	0.98	22	Newton	0.96	22	Shawnee	0.94	22
Leavenworth	0.82	23	Leavenworth	0.82	23	Kansas City	0.89	23	Kansas City	0.84	23	Kansas City	0.85	23
Kansas City	0.78	24	Kansas City	0.81	24	Leavenworth	0.79	24	Leavenworth	0.77	24	Leavenworth	0.78	24
Prairie Village	0.66	25	Prairie Village	0.67	25	Prairie Village	0.67	25	Prairie Village	0.64	25	Prairie Village	0.63	25

Table 2  
 Historical Pull Factors  
 FY 2005 through FY 2009

<u>Fiscal Year 2005</u>			<u>Fiscal Year 2006</u>			<u>Fiscal Year 2007</u>			<u>Fiscal Year 2008</u>			<u>Fiscal Year 2009</u>		
City Name	Pull Factor	Rank	City Name	Pull Factor	Rank	City Name	Pull Factor	Rank	City Name	Pull Factor	Rank	City Name	Pull Factor	Rank
<b>Group B, Not 1st Class Cities - population exceeds 10,000</b>														
Merriam	3.36	1	Merriam	3.35	1	Merriam	3.28	1	Merriam	3.40	1	Merriam	3.08	1
Hays	1.65	2	Hays	1.72	2	Hays	1.72	2	Hays	1.72	2	Hays	1.73	2
Great Bend	1.50	3	Great Bend	1.52	3	Great Bend	1.52	3	Great Bend	1.56	3	Great Bend	1.61	3
Ottawa	1.23	4	Ottawa	1.24	4	McPherson	1.24	4	El Dorado	1.28	4	McPherson	1.30	4
McPherson	1.19	5	McPherson	1.21	5	El Dorado	1.21	5	McPherson	1.23	5	El Dorado	1.29	5
El Dorado	1.13	6	El Dorado	1.21	6	Ottawa	1.14	6	Ottawa	1.12	6	Derby	1.14	6
Derby	1.00	7	Derby	1.04	7	Derby	1.03	7	Winfield	1.02	7	Ottawa	1.08	7
Winfield	0.93	8	Winfield	0.96	8	Winfield	1.00	8	Derby	1.02	8	Winfield	1.02	8
Arkansas City	0.83	9	Arkansas City	0.90	9	Arkansas City	0.95	9	Arkansas City	0.94	9	Arkansas City	0.98	9
Gardner	0.67	10	Gardner	0.63	10	Gardner	0.69	10	Gardner	0.68	10	Gardner	0.64	10
<b>Group C, Not 1st Class Cities - sales tax collections make up 75% of more of the total county sales tax.</b>														
Holton	2.07	1	Colby	1.74	1	Colby	1.89	1	Colby	2.06	1	Colby	2.10	1
Pratt	1.48	2	Pratt	1.52	2	Pratt	1.63	2	Pratt	1.69	2	Pratt	1.73	2
Colby	1.46	3	Chanute	1.49	3	Chanute	1.47	3	Chanute	1.47	3	Concordia	1.57	3
Chanute	1.40	4	Concordia	1.35	4	Concordia	1.40	4	Concordia	1.47	4	Chanute	1.37	4
Concordia	1.39	5	Goodland	1.29	5	Goodland	1.29	5	Goodland	1.34	5	Beloit	1.36	5
Goodland	1.31	6	Beloit	1.23	6	Beloit	1.25	6	Beloit	1.28	6	Goodland	1.34	6
Beloit	1.26	7	Garnett	1.05	7	Clay Center	1.05	7	WaKeeney	1.22	7	Clay Center	1.11	7
Phillipsburg	1.09	8	Clay Center	1.04	8	Larned	0.89	8	Clay Center	1.10	8	Larned	1.02	8
Garnett	1.06	9	Wakeeney	1.04	9				Norton	1.05	9			
Clay Center	0.99	10	Norton	1.01	10				Larned	0.96	10			
Wakeeney	0.96	11	Larned	0.84	11									
Norton	0.93	12												
Oakley	0.82	13												

Table 2  
 Historical Pull Factors  
 FY 2005 through FY 2009

<u>Fiscal Year 2005</u>			<u>Fiscal Year 2006</u>			<u>Fiscal Year 2007</u>			<u>Fiscal Year 2008</u>			<u>Fiscal Year 2009</u>		
City Name	Pull Factor	Rank	City Name	Pull Factor	Rank	City Name	Pull Factor	Rank	City Name	Pull Factor	Rank	City Name	Pull Factor	Rank
<b>Group D, Not 1st Class Cities - sales tax collections make up 65-75% of the total county sales tax.</b>														
Marysville	1.68	1	Holton	1.85	1	Holton	1.74	1	Holton	1.74	1	Holton	1.62	1
Council Grove	1.16	2	Marysville	1.77	2	Iola	1.23	2	Phillipsburg	1.23	2	Iola	1.37	2
Iola	1.07	3	Phillipsburg	1.20	3	Phillipsburg	1.22	3	Syracuse	1.22	3	WaKeeney	1.27	3
Hill City	1.02	4	Iola	1.14	4	WaKeeney	1.11	4	Iola	1.11	4	Phillipsburg	1.25	4
Smith Center	0.88	5	Council Grove	1.06	5	Council Grove	1.10	5	Oberlin	1.10	5	Norton	1.14	5
Ulysses	0.83	6	Oakley	1.01	6	Norton	1.02	6	Garnett	1.02	6	Smith Center	1.13	6
Sharon Springs	0.77	7	Ulysses	0.91	7	Garnett	1.02	7	Marysville	0.97	7	Council Grove	1.07	7
Larned	0.76	8	Syracuse	0.62	8	Ulysses	0.97	8	Scott City	0.91	8	Ulysses	1.03	8
Yates Center	0.74	9				Oakley	0.91	9	Council Grove	0.91	9	Garnett	1.01	9
Hugoton	0.65	10				Smith Center	0.90	10	Smith Center	0.74	10	Scott City	1.00	10
Syracuse	0.60	11				Scott City	0.74	11	Ulysses	0.69	11	Oberlin	0.71	11
Dighton	0.57	12				Syracuse	0.69	12				Syracuse	0.67	12
Oberlin	0.54	13												