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 2008

Kansas Department of Revenue
Office of Policy and Research
Issued November 2009

INTRODUCTION

This report marks the 4nd pull factor report for cities as prepared by the Kansas Department of Revenue. Prior reports were developed and published by the Kansas State University's Department of Agricultural Economics under the guidance of David Darling, Ph.D. This report is the 18th 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 2008, which represents the period July 1, 2007 through June 30, 2008. 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.gov or at the Kansas State University's web site, www.agecon.ksu.edu/ddarling/d2002/dhome.html

DISCUSSSION 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 56 cities account for 82% 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 71% of the state's sales tax collections and 55% of the state's population. Their combined CiTPF is 1.28, a slight increase from the 1.26 pull factor in fiscal year 2007.

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 2007 is Lenexa with a factor of 1.69. Lenex's population in 2008 was 45,013. Lenexa is an example of a city with a relatively low population base having a strong retail presence. Overland Park is close behind with a CiTPF of 1.62. Combined, these two communities account for over $250 million of state sale tax collections or 13.4% 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 428,671 customers and far surpasses Overland Park's TAC, estimated at 272,390 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 regional retail centers. The following cities show a percentage of county sales exceeding 90%:

City	% of County Sales	City	% of County Sales
Salina	95.8%	Emporia	92.9%
Topeka	91.9%	Dodge City	91.8%
Liberal	92.1%	Lawrence	92.5%

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 3.40 whereas Gardner's pull factor is 0.68. 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 82% 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-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 10 cites within this group. The CiTPF ranges from 20.6 for Colby to 0.96 for Larned. 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. Two cities were added to this group from Group D. Wakeeney and Norton's percent of county sales inccreased above the 75% requirement.

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%. 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. Two cities that had dropped out of the FY 2007 report are back in this group for FY 2008. Maryville and Oberlin had slight increases in the city's share of the county tax to 68.5% and 69.6%, respectively. The city of Oakley dropped out of this group for FY 2008.

CITY HISTORICAL ANALYSIS

Pull factors since fiscal year 2004 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) cities had increases of 10% or more in their pull factors since fiscal year 2004. The growth in Junction City (39%) can be attributed to the growth in military personnel at Fort Riley while the growth in Kansas City (33%) is due to the retail development as part of the NASCAR and Legands STAR Bond project.

Three cities experienced decreases of 10% or more during the 5 year period, Olathe (-11%), Shawnee (-13%) and Lawarence (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, the changes in collections, whether positive or negative, are being studied to determine the impact of destination sourcing. Based on the changes being 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, 2007 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 2004 population by city data with current state and federal prison populations adjusted. 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 had no way of determining where these sales tax revenues originated from. Thus, the prior reports were less accurate. For FY 2008, all but $7 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 2008

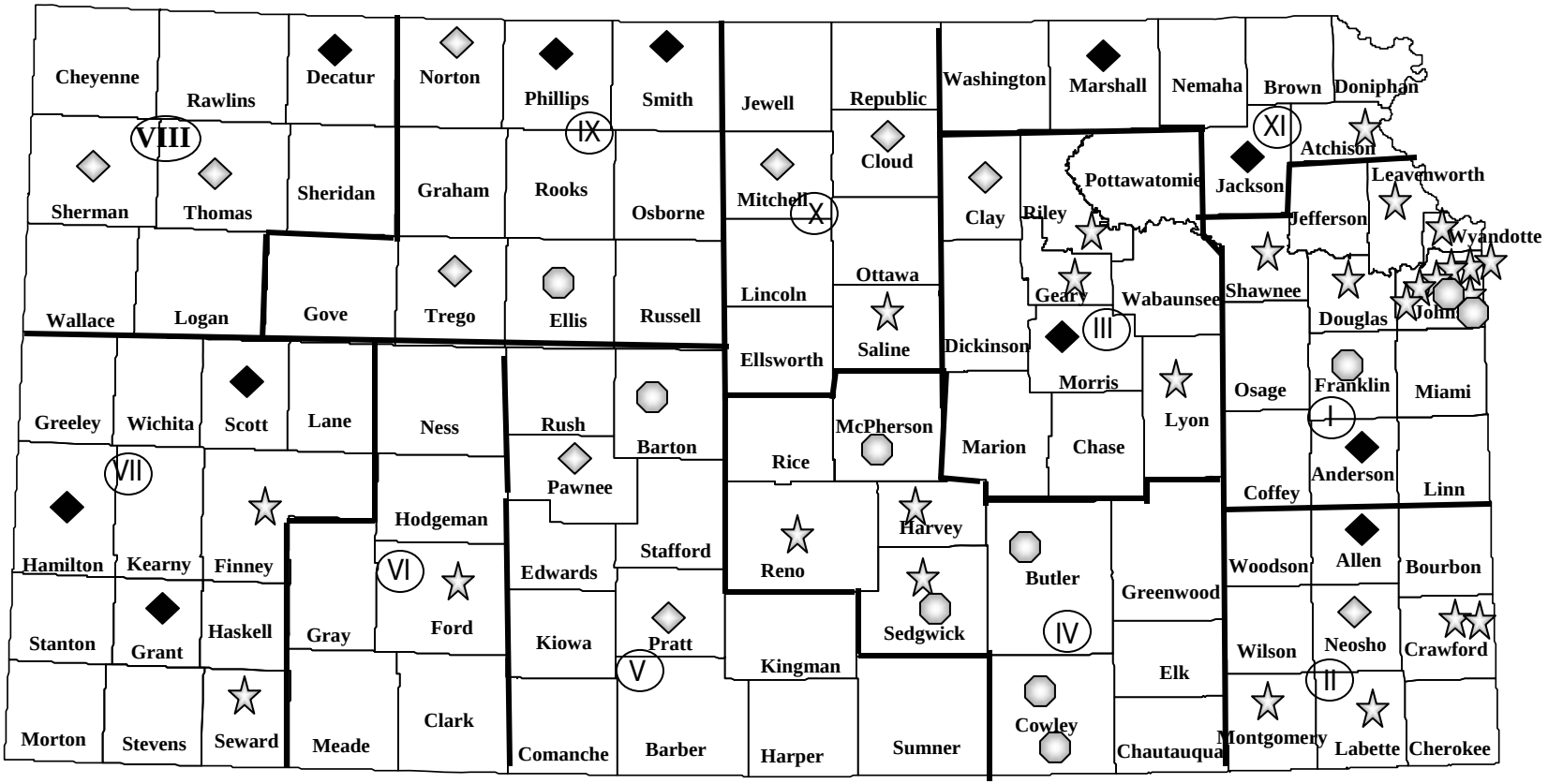

Table 1
City Trade Pull Factors, Trade Area Capture, Percent of County Sales
FY 2008

City	FY 07 Collections	FY 07 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2007) 2006 Population less Institutionalized
Group A, 1st Class Cities						
Lenexa	$ 54,964,780	$ 1,221	1.69	$ 76,287	10.9%	45,013
Overland Park	$ 196,257,642	$ 1,168	1.62	$ 272,390	39.1%	167,970
Junction City	$ 17,139,651	$ 1,117	1.55	$ 23,788	86.8%	15,348
Topeka	$ 123,546,712	$ 1,039	1.44	$ 171,473	91.9%	118,870
Salina	$ 47,342,238	$ 1,034	1.44	$ 65,707	95.8%	45,773
Hutchinson	$ 37,140,782	$ 977	1.36	$ 51,548	83.8%	38,020
Garden City	$ 24,864,305	$ 942	1.31	$ 34,510	80.1%	26,392
Liberal	$ 18,315,936	$ 920	1.28	$ 25,421	92.1%	19,902
Manhattan	$ 46,457,379	$ 904	1.25	$ 64,479	61.5%	51,379
Leawood	$ 27,343,046	$ 883	1.23	$ 37,950	5.4%	30,970
Olathe	$ 102,559,143	$ 874	1.21	$ 142,344	20.4%	117,292
Wichita	$ 308,858,447	$ 862	1.20	$ 428,671	79.1%	358,224
Dodge City	$ 20,889,212	$ 820	1.14	$ 28,993	91.8%	25,463
Pittsburg	$ 15,557,135	$ 810	1.12	$ 21,592	73.5%	19,218
Fort Scott	$ 6,159,837	$ 797	1.11	$ 8,549	88.2%	7,729
Coffeyville	$ 7,570,864	$ 751	1.04	$ 10,508	34.2%	10,086
Emporia	$ 19,672,338	$ 747	1.04	$ 27,304	92.9%	26,344
Parsons	$ 8,052,791	$ 743	1.03	$ 11,177	76.0%	10,832
Lawrence	$ 63,864,019	$ 714	0.99	$ 88,638	92.5%	89,415
Shawnee	$ 42,345,651	$ 709	0.98	$ 58,772	8.4%	59,760
Atchison	$ 6,894,914	$ 706	0.98	$ 9,570	88.2%	9,765
Newton	$ 12,076,250	$ 690	0.96	$ 16,761	64.7%	17,500
Kansas City	$ 85,519,785	$ 605	0.84	$ 118,695	87.1%	141,448
Leavenworth	$ 17,282,286	$ 552	0.77	$ 23,986	65.7%	31,325
Prairie Village	$ 9,729,109	$ 458	0.64	$ 13,503	1.9%	21,241
Total, Group A	$ 1,320,404,253	$ 877.18	1.28	$ 1,919,666		1,505,279
	70.6%			$ 1		1
State Total	$ 1,869,656,867	$ 687.83	1.00	$ 2,718,196		2,718,196

Table 1
City Trade Pull Factors, Trade Area Capture, Percent of County Sales
FY 2008

City	FY 07 Collections	FY 07 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2007) 2006 Population less Institutionalized
Group B, Not 1st Class Cities - population exceeds 10,000						
Merriam	$ 26,095,875	$ 2,446	3.40	$ 36,219	5.2%	10,668
Hays	$ 24,674,237	$ 1,238	1.72	$ 34,246	82.0%	19,931
Great Bend	$ 17,211,290	$ 1,127	1.56	$ 23,888	73.0%	15,271
El Dorado	$ 11,373,327	$ 920	1.28	$ 15,785	36.3%	12,361
McPherson	$ 11,819,671	$ 886	1.23	$ 16,405	62.5%	13,337
Ottawa	$ 10,141,584	$ 805	1.12	$ 14,076	75.5%	12,597
Winfield	$ 7,998,657	$ 738	1.02	$ 11,102	45.8%	10,831
Derby	$ 16,163,795	$ 736	1.02	$ 22,434	4.1%	21,949
Arkansas City	$ 7,452,235	$ 678	0.94	$ 10,343	42.6%	10,991
Gardner	$ 8,034,227	$ 491	0.68	$ 11,151	1.6%	16,359
Total, Group B	$ 140,964,898	$ 976.92	1.42	$ 204,941		144,295
	7.5%			$ 0		0
Sub-total, Groups A, B	$ 1,461,369,151	$ 885.91	1.29	$ 2,124,608		1,649,574
% of Statewide	78.2%			$ 1		1
% of Statewide						
Group C, Not 1st Class Cities - sales tax collections make up 75% or more of the total county sales tax.						
Colby	$ 6,990,934	$ 1,485	2.06	$ 9,703	88.4%	4,708
Pratt	$ 7,620,602	$ 1,217	1.69	$ 10,577	85.7%	6,262
Chanute	$ 9,180,816	$ 1,062	1.47	$ 12,742	80.4%	8,642
Concordia	$ 5,250,940	$ 1,061	1.47	$ 7,288	82.7%	4,947
Goodland	$ 4,139,745	$ 968	1.34	$ 5,746	81.9%	4,277
Beloit	$ 3,152,370	$ 926	1.28	$ 4,375	77.6%	3,405
WaKeeney	$ 1,463,251	$ 878	1.22	$ 2,031	76.1%	1,666
Clay Center	$ 3,345,453	$ 791	1.10	$ 4,643	81.4%	4,230
Norton	$ 1,968,349	$ 758	1.05	$ 2,732	76.9%	2,596
Larned	$ 2,403,774	$ 691	0.96	$ 3,336	81.4%	3,479
Total, Group C	$ 45,516,234	$ 1,291.53	1.88	$ 66,174		35,242
	2.4%			$ 0		0
Sub-total, Groups A, B, C	$ 1,506,885,386	$ 894.39	1.30	$ 2,190,782		1,684,816
% of Statewide	80.6%			$ 1		1
% of Statewide						

Table 1
City Trade Pull Factors, Trade Area Capture, Percent of County Sales
FY 2008

City	FY 07 Collections	FY 07 Per Capita	Pull Factor	Trade Area Capture	Percent of County Sales	(certified 7/2007) 2006 Population less Institutionalized
Group D, Not 1st Class Cities - sales tax collections make up 65-75% of the total county sales tax.						
Holton	$ 3,765,699	$ 1,197.36	1.74	$ 5,475	74.1%	3,145
Phillipsburg	$ 4,924,965	$ 846.36	1.23	$ 7,160	71.3%	5,819
Syracuse	$ 1,941,544	$ 837.96	1.22	$ 2,823	71.5%	2,317
Iola	$ 1,307,529	$ 766.88	1.11	$ 1,901	71.3%	1,705
Oberlin	$ 1,663,525	$ 753.41	1.10	$ 2,419	69.6%	2,208
Garnett	$ 2,211,738	$ 699.47	1.02	$ 3,216	73.0%	3,162
Marysville	$ 3,732,331	$ 666.73	0.97	$ 5,426	68.4%	5,598
Scott City	$ 2,230,082	$ 654	0.91	$ 3,095	74.5%	3,408
Council Grove	$ 1,477,835	$ 800.99	0.91	$ 1,672	69.6%	1,845
Smith Center	$ 1,737,613	$ 508.07	0.74	$ 2,526	67.1%	3,420
Ulysses	$ 840,670	$ 472.82	0.69	$ 1,222	71.1%	1,778
Total, Group D	$ 25,833,532	$ 750.87	1.09	$ 37,558		34,405
	1.4%			$ 0		0
Subtotal, Groups A, B, C, D	$ 1,532,718,918	$ 891.52	1.30	$ 2,228,340		1,719,221
% of Statewide	82.0%			$ 1		1

% of Statewide

Table 2
Historical Pull Factors
FY 2004 through FY 2008

Fiscal Year 2004			Fiscal Year 2005			Fiscal Year 2006			Fiscal Year 2007			Fiscal Year 2008		
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
Group A, 1st Class Cities														
Overland Park	1.71	1	Overland Park	1.67	1	Overland Park	1.65	1	Overland Park	1.60	1	Lenexa	1.69	1
Lenexa	1.65	2	Lenexa	1.61	2	Lenexa	1.60	2	Lenexa	1.58	2	Overland Park	1.62	2
Topeka	1.51	3	Topeka	1.49	3	Topeka	1.49	3	Junction City	1.53	3	Junction City	1.55	3
Salina	1.48	4	Salina	1.44	4	Salina	1.47	4	Salina	1.48	4	Topeka	1.44	4
Hutchinson	1.43	5	Hutchinson	1.38	5	Manhattan	1.43	5	Topeka	1.47	5	Salina	1.44	5
Olathe	1.36	6	Olathe	1.33	6	Hutchinson	1.36	6	Hutchinson	1.35	6	Hutchinson	1.36	6
Garden City	1.25	7	Manhattan	1.25	7	Junction City	1.35	7	Manhattan	1.28	7	Garden City	1.31	7
Liberal	1.24	8	Leawood	1.24	8	Olathe	1.33	8	Olathe	1.28	8	Liberal	1.28	8
Manhattan	1.23	9	Wichita	1.21	9	Leawood	1.24	9	Leawood	1.26	9	Manhattan	1.25	9
Wichita	1.23	10	Junction City	1.20	10	Liberal	1.21	10	Liberal	1.24	10	Leawood	1.23	10
Leawood	1.19	11	Garden City	1.18	11	Wichita	1.20	11	Wichita	1.22	11	Olathe	1.21	11
Dodge City	1.16	12	Liberal	1.15	12	Garden City	1.18	12	Garden City	1.21	12	Wichita	1.20	12
Shawnee	1.14	13	Pittsburg	1.13	13	Pittsburg	1.17	13	Pittsburg	1.16	13	Dodge City	1.14	13
Junction City	1.11	14	Shawnee	1.11	14	Lawrence	1.12	14	Dodge City	1.14	14	Pittsburg	1.12	14
Pittsburg	1.11	15	Dodge City	1.11	15	Shawnee	1.11	15	Coffeyville	1.14	15	Fort Scott	1.11	15
Lawrence	1.10	16	Lawrence	1.11	16	Dodge City	1.10	16	Emporia	1.07	16	Coffeyville	1.04	16
Fort Scott	1.09	17	Fort Scott	1.07	17	Coffeyville	1.08	17	Fort Scott	1.06	17	Emporia	1.04	17
Emporia	1.08	18	Emporia	1.06	18	Emporia	1.07	18	Shawnee	1.04	18	Parsons	1.03	18
Newton	1.05	19	Atchison	1.03	19	Fort Scott	1.04	19	Lawrence	1.02	19	Lawrence	0.99	19
Coffeyville	1.01	20	Coffeyville	1.01	20	Atchison	1.01	20	Atchison	1.01	20	Shawnee	0.98	20
Atchison	0.97	21	Newton	0.99	21	Parsons	0.98	21	Parsons	0.99	21	Atchison	0.98	21
Parsons	0.95	22	Parsons	0.91	22	Newton	0.97	22	Newton	0.98	22	Newton	0.96	22
Leavenworth	0.83	23	Leavenworth	0.82	23	Leavenworth	0.82	23	Kansas City	0.89	23	Kansas City	0.84	23
Prairie Village	0.66	24	Kansas City	0.78	24	Kansas City	0.81	24	Leavenworth	0.79	24	Leavenworth	0.77	24
Kansas City	0.63	25	Prairie Village	0.66	25	Prairie Village	0.67	25	Prairie Village	0.67	25	Prairie Village	0.64	25

Table 2
Historical Pull Factors
FY 2004 through FY 2008

Fiscal Year 2004			Fiscal Year 2005			Fiscal Year 2006			Fiscal Year 2007			Fiscal Year 2008		
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
Not 1st Class Cities - population exceeds 10,000														
Merriam	3.64	1	Merriam	3.36	1	Merriam	3.35	1	Merriam	3.28	1	Merriam	3.40	1
Hays	1.64	2	Hays	1.65	2	Hays	1.72	2	Hays	1.72	2	Hays	1.72	2
Great Bend	1.46	3	Great Bend	1.50	3	Great Bend	1.52	3	Great Bend	1.52	3	Great Bend	1.56	3
Ottawa	1.37	4	Ottawa	1.23	4	Ottawa	1.24	4	McPherson	1.24	4	El Dorado	1.28	4
McPherson	1.15	5	McPherson	1.19	5	McPherson	1.21	5	El Dorado	1.21	5	McPherson	1.23	5
El Dorado	1.08	6	El Dorado	1.13	6	El Dorado	1.21	6	Ottawa	1.14	6	Ottawa	1.12	6
Derby	1.00	7	Derby	1.00	7	Derby	1.04	7	Derby	1.03	7	Winfield	1.02	7
Winfield	0.95	8	Winfield	0.93	8	Winfield	0.96	8	Winfield	1.00	8	Derby	1.02	8
Arkansas City	0.87	9	Arkansas City	0.83	9	Arkansas City	0.90	9	Arkansas City	0.95	9	Arkansas City	0.94	9
Gardner	0.73	10	Gardner	0.67	10	Gardner	0.63	10	Gardner	0.69	10	Gardner	0.68	10
Not 1st Class Cities - sales tax collections make up 75% or more of the total county sales tax.														
Holton	1.99	1	Holton	2.07	1	Colby	1.74	1	Colby	1.89	1	Colby	2.06	1
Pratt	1.51	2	Pratt	1.48	2	Pratt	1.52	2	Pratt	1.63	2	Pratt	1.69	2
Chanute	1.44	3	Colby	1.46	3	Chanute	1.49	3	Chanute	1.47	3	Chanute	1.47	3
Colby	1.40	4	Chanute	1.40	4	Concordia	1.35	4	Concordia	1.40	4	Concordia	1.47	4
Concordia	1.31	5	Concordia	1.39	5	Goodland	1.29	5	Goodland	1.29	5	Goodland	1.34	5
Goodland	1.29	6	Goodland	1.31	6	Beloit	1.23	6	Beloit	1.25	6	Beloit	1.28	6
Beloit	1.26	7	Beloit	1.26	7	Garnett	1.05	7	Clay Center	1.05	7	WaKeeney	1.22	7
Phillipsburg	1.12	8	Phillipsburg	1.09	8	Clay Center	1.04	8	Larned	0.89	8	Clay Center	1.10	8
Garnett	1.12	9	Garnett	1.06	9	Wakeeney	1.04	9				Norton	1.05	9
Oakley	1.12	10	Clay Center	0.99	10	Norton	1.01	10				Larned	0.96	10
Clay Center	1.04	11	Wakeeney	0.96	11	Larned	0.84	11						
Norton	0.98	12	Norton	0.93	12									
Wakeeney	0.97	13	Oakley	0.82	13									

Table 2
Historical Pull Factors
FY 2004 through FY 2008

Fiscal Year 2004			Fiscal Year 2005			Fiscal Year 2006			Fiscal Year 2007			Fiscal Year 2008		
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
Not 1st Class Cities - sales tax collections make up 65-75% of the total county sales tax.														
Marysville	1.60	1	Marysville	1.68	1	Holton	1.85	1	Holton	1.74	1	Holton	1.74	1
Iola	1.09	2	Council Grove	1.16	2	Marysville	1.77	2	Iola	1.23	2	Phillipsburg	1.23	2
Council Grove	1.06	3	Iola	1.07	3	Phillipsburg	1.20	3	Phillipsburg	1.22	3	Syracuse	1.22	3
Hill City	0.99	4	Hill City	1.02	4	Iola	1.14	4	WaKeeney	1.11	4	Iola	1.11	4
Ulysses	0.95	5	Smith Center	0.88	5	Council Grove	1.06	5	Council Grove	1.10	5	Oberlin	1.10	5
Smith Center	0.86	6	Ulysses	0.83	6	Oakley	1.01	6	Norton	1.02	6	Garnett	1.02	6
Larned	0.79	7	Sharon Springs	0.77	7	Ulysses	0.91	7	Garnett	1.02	7	Marysville	0.97	7
Sharon Springs	0.73	8	Larned	0.76	8	Syracuse	0.62	8	Ulysses	0.97	8	Scott City	0.91	8
Hugoton	0.66	9	Yates Center	0.74	9				Oakley	0.91	9	Council Grove	0.91	9
Yates Center	0.61	10	Hugoton	0.65	10				Smith Center	0.90	10	Smith Center	0.74	10
Syracuse	0.61	11	Syracuse	0.60	11				Scott City	0.74	11	Ulysses	0.69	11
Dighton	0.58	12	Dighton	0.57	12				Syracuse	0.69	12			
Oberlin	0.54	13	Oberlin	0.54	13									