## **CITY TRADE PULL FACTORS**

Annual report for Fiscal Year 2024 (July 2023 through June 2024)

Kansas Department of Revenue Office of Policy and Research Issued October 2024

#### Introduction

The City Trade Pull Factor report provides different measures of retail market data for selected cities for fiscal year 2024, which represents the period July 1, 2023 through June 30, 2024.

The Department of Revenue employs the following retail market measures.

#### 1. City Trade Pull Factor (CiTPF)

The first measure is a quotient of retail trade captured by the city compared to the state, called *the City Trade Pull Factor* (CiTPF). The City Trade Pull Factor is computed by dividing the per capita sales tax of a city by the statewide per capita sales tax<sup>1</sup>. A CiTPF value greater than 1.00 indicates that local businesses are pulling in trade from beyond their home city border. 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 a simple and well-known measure of the relative strength of the retail business community.

#### 2. Income-Adjusted City Trade Pull Factor (IA-CiTPF)

The CiTPF is not adjusted for differing income levels in each business community. The Department of Revenue also provides a variation of the Trade Pull Factor, *the Income-Adjusted City Trade Pull Factor* (IA-CiTPF). The formula of this measure is given as follows:

IA-CiTPF = CiTPF x 
$$\frac{State's \ per \ capita \ Income}{City's \ per \ capita \ Income}$$

Any pull factor computed for a certain period of time must be treated carefully because it is subject to temporary distortions of the local economy. Lloyd (1995) suggests that local government practitioners should utilize information over the long-span by calculating trade pull factors for each year and looking for long-term trends. Lloyd notes "[p]ull factors increasing over time would indicate that the local area is becoming more efficient at competing for local retail sales. Decreasing pull factors would indicate that the local business community is losing sales to outside areas."

#### 3. Trade Area Capture (TAC)

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.

#### 4. Market Share (MS)

The *Market Share* (MS) is the percent the city's Trade Area Capture is of the state as a whole. MS is calculated by dividing the city's TAC by the statewide population.

<sup>&</sup>lt;sup>1</sup> Beginning January 1, 2023, the state imposed a two-rate sales tax system with general sales taxed at 6.5% and qualified food sales taxed at 4.0%. Beginning January 1, 2024, the state sales tax rate for qualified food sales was further reduced to 2.0%. For purposes of calculating the city trade pull factor, sales tax collections were adjusted to reflect food sales tax at the full 6.5% rate.

#### 5. Percent of County Trade (PCT)

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, please refer to the previous reports. Prior year reports and other community-related reports can be found at the Department of Revenue's web site.

The FY 2024 report consists of two tables.

- Table 1 list the FY 2024 measures for 100 cities in the state ranked by population.
- Table 2 lists cities with a percent of county trade of 60% or higher.

### **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.

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. Previously, 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. This ongoing shift in the measures since destination sourcing was enacted is anticipated to continue with the growth of Internet shopping and the delivery of goods to the purchaser's address.

#### **Data Sources**

The data used in this report consists of city's per capita income, city population, and state sales tax collections. Data on estimated per capita income (2017-2021) comes from US Census Bureau Quick Facts report. City populations are from the U.S. Census Bureau as certified by the Division of the Budget July 1, 2024, and published as the official population reports for the state of Kansas, adjusted to remove the prison population, since this population does not trade within the retail community. State and federal prison population figures were obtained from the Kansas Department of Corrections and the Federal Bureau of Prisons and were deducted from the city and county totals.

State sales tax collections are generated by the Department of Revenue from sales tax returns filed by the state's retailers. Sales tax reports issued by the Department are available at <a href="http://www.ksrevenue.org">http://www.ksrevenue.org</a>.

#### References

- 1. Lloyd, M., 1995, "Measuring Local Economic Development with Pull Factors," *Journal of Extension Vol.33*, Extension Journal, Inc.
- 2. US Census Bureau, US Census, < <a href="http://www.census.gov">http://www.census.gov</a>>.
- 3. Kansas Department of Revenue, *Pull Factor Reports*, <a href="http://www.ksrevenue.org">http://www.ksrevenue.org</a>>.
- 4. Kansas Department of Corrections, *Population Report*, <a href="https://www.doc.ks.gov/">https://www.doc.ks.gov/>.
- 5. Federal Bureau of Prisons, *USP Leavenworth*, <<u>https://www.bop.gov/</u>>.

# Table 1 FY 2024 City Trade Pull Factors Top 100 cities by population

	County		Y 2024 State Sales Tax Collections	Adjusted Population CY23 Cert 7/1/2024		Sales per Capita	FY 2024 Pull Factor	FY2024 Income- Adjusted Pull Factor*	FY 2024 Trade Area Capture	Market Share	Percent of County Trade
Wichita	Sedgwick	\$	499,656,030	395,865	\$	1,372.75	1.14	1.26	449,675	15.4%	75.7%
Overland Park	Johnson	\$	279,323,939	197,089	\$	1,541.56	1.28	0.85	251,410	8.6%	
Kansas City	Wyandotte	\$	168,181,816	152,933	\$	1,166.83	0.97	1.36	147,662	5.0%	
Olathe	Johnson	\$	191,960,041	147,461	\$	1,390.02	1.15	0.95	169,613	5.8%	
Topeka	Shawnee	\$	182,745,717	124,434	\$	1,599.57	1.32	1.57	164,704	5.6%	
Lawrence	Douglas	\$	111,772,507	96,207	\$	1,267.60	1.05	1.11	100,914	3.4%	
Shawnee	Johnson	\$	68,716,256	69,417	\$	1,106.78	0.92	0.72	63,575	2.2%	
Lenexa	Johnson	\$	101,884,713	58,536	\$	1,922.48	1.59	1.09	93,120	3.2%	
Manhattan	Riley/Pott.	\$	77,572,454	53,682	\$	1,579.19	1.31	1.52	70,149	2.4%	
Salina	Saline	\$	76,010,723	45,792	\$	1,808.34	1.50	1.81	68,522	2.3%	
Hutchinson Leavenworth	Reno Leavenworth	\$ \$	52,585,240 29,120,751	37,872 35,328	\$	1,518.47 919.60	1.26 0.76	1.58 0.88	47,586 26,883	1.6% 0.9%	
Leawood	Johnson	φ \$	47,157,257	33,980	\$ \$	1,512.51	1.25	0.45	42,529	1.5%	
Dodge City	Ford	φ \$	36,627,628	27,514	φ \$	1,461.68	1.23	1.68	33,279	1.1%	
Garden City	Finney	φ \$	49,736,225	27,314	φ \$	2,006.43	1.66	2.09	45,444	1.1%	
Derby	Sedgwick	φ \$	33,808,352	26,233	φ \$	1,453.72	1.20	1.20	31,556	1.0%	
Gardner	Johnson	φ \$	16,975,222	25,378	φ \$	777.85	0.64	0.70	16,335	0.6%	
Emporia	Lyon	φ \$	30,518,512	24,105	φ \$	1,404.70	1.16	1.68	28,019	1.0%	
Prairie Village	Johnson	φ \$	15,688,263	22,900	φ \$	792.28	0.66	0.39	15,013	0.5%	
Junction City	Geary	Ф \$	24,464,436	21,856	Ф \$	1,257.36	1.04	1.41	22,740	0.5%	
Hays	Ellis	Ф \$	38,567,936	21,030	Ф \$	2,007.03	1.66	1.41	34,943	1.2%	
Pittsburg	Crawford	\$ \$	25,820,208	20,504	\$ \$	2,007.03 1,412.59	1.00	1.95	34,943 23,967	0.8%	
Liberal	Seward	\$ \$	25,820,208	18,999	\$ \$	1,412.59	1.17	1.78	23,96 <i>1</i> 22,914	0.8%	
Newton		φ \$	16,129,098	18,251	φ \$	1,437.33	0.86	1.02	15,754	0.5%	
Andover	Harvey Butler	φ \$	14,389,749	15,814	φ \$	1,043.10	0.84	0.79	13,734	0.5%	
Great Bend	Barton	φ \$	24,631,619		φ \$	1,894.22	1.57	2.05	22,527	0.5%	
	McPherson	φ \$	20,439,386	14,372	φ \$		1.34	1.53		0.6%	
McPherson Ottowo			18,631,416	13,906		1,620.63		1.53	18,649 17,476		
Ottawa	Franklin	\$		12,686	\$	1,664.77	1.38		17,476	0.6%	
Arkansas City	Cowley	\$	10,629,267	11,765		1,032.73	0.85	1.28	10,054	0.3%	
El Dorado	Butler	\$	15,026,792	11,498	\$	1,480.42	1.23	1.66	14,085	0.5% 0.1%	
Haysville	Sedgwick	\$	4,365,623	11,268	\$	419.95	0.35	0.46	3,916		
Merriam	Johnson	\$	66,229,352	10,875	\$	6,113.24	5.06	4.93	55,012	1.9%	
Winfield	Cowley	\$	9,504,007	10,833	\$	1,006.23	0.83	0.94	9,020	0.3%	
Atchison	Atchison	\$	9,547,852	10,670	\$	1,028.27	0.85	1.39	9,079	0.3%	
Mission	Johnson	\$	16,199,979	10,014		1,833.54	1.52	1.17	15,193	0.5%	
Spring Hill	Johnson/Miami	\$	6,217,932	9,689	\$	696.89	0.58	0.56	5,587	0.2%	
Bel Aire	Sedgwick	\$	1,964,722	9,537		210.29	0.17	0.17	1,660	0.1%	
Parsons	Labette	\$	9,994,721	9,362		1,230.37	1.02	1.41	9,532	0.3%	
Lansing	Leavenworth	\$	6,043,160	9,302		682.03	0.56	0.57	5,250	0.2%	
Augusta	Butler	\$	7,177,475	9,245	\$	915.22	0.76	0.88	7,002	0.2%	
Park City	Sedgwick	\$	10,459,001	8,808	\$	1,244.94	1.03	1.18	9,074	0.3%	
Chaputa	Montgomery	\$	9,405,385	8,570	\$	1,263.86	1.05 1.31	1.66 1.74	8,963	0.3%	
Chanute	Neosho	Φ	11,975,167	8,468	\$	1,585.98			11,113	0.4%	
Independence Basehor	Montgomery Leavenworth	\$ \$	11,950,552 3,832,520	8,315 7,719	\$	1,618.65 510.25	1.34 0.42	1.85 0.37	11,137	0.4% 0.1%	
		Ф \$			\$		1.62		3,259	0.1%	
Bonner Springs	WY/JO/LV		12,901,141	7,621	\$	1,963.19	0.90	1.75	12,380		
Wellington	Sumner	\$ \$	7,157,762	7,568	\$	1,088.95	1.18	1.30	6,819	0.2%	
Fort Scott	Bourbon		9,517,888	7,565	\$	1,430.28 438.17	0.36	1.62 0.47	8,953	0.3% 0.1%	
Valley Center	Sedgwick	\$	3,152,287	7,347	\$				2,664		
Mulvane Maize	Sedgwick/Sumner	\$ ¢	3,531,608	6,936 6,802	\$	551.84 363.01	0.46 0.30	0.52	3,167	0.1% 0.1%	
Maize Roeland Park	Sedgwick	\$ \$	2,440,366 9,143,046	6,802	\$	363.01 1,597.11	1.32	0.22 1.12	2,043 8,870	0.1% 0.3%	
Pratt	Johnson Pratt	\$ \$	9,143,046	6,712	\$ \$	1,867.65	1.32	2.09	8,870 10,117	0.3%	
Pratt De Soto	Johnson/Leavenwortl	•	6,829,613	6,539	\$ \$	1,867.65	0.91	2.09 0.77	5,962	0.3% 0.2%	
Eudora Abilene	Douglas Dickinson	\$ \$	2,292,061 8,441,400	6,466 6,443	\$ \$	385.15 1,431.93	0.32 1.18	0.30 1.31	2,061 7,634	0.1% 0.3%	
						658.49				0.3%	
Tonganoxie	Leavenworth	\$ \$	3,680,219	6,102			0.54	0.64	3,325		
Paola	Miami	•	10,709,506	5,780	\$	2,158.18	1.79	1.86	10,322	0.4%	
Goddard	Sedgwick	\$	7,489,758	5,708	\$	1,533.90	1.27	1.46	7,245	0.2%	
Ulysses	Grant	\$	4,496,153	5,616	\$	821.64	0.68	0.77	3,818	0.1%	
Colby	Thomas	\$	10,407,517	5,589	\$	1,863.12	1.54	1.86	8,617	0.3%	
lola	Allen	\$	8,596,867	5,318 5,170	\$	1,838.31	1.52	2.44	8,090 6.134	0.3%	
Louisburg	Miami	\$	6,837,333	5,170	\$	1,433.90	1.19	1.26	6,134	0.2%	
Concordia	Cloud	\$	7,655,994	5,004	\$	1,746.31	1.45	2.15	7,231	0.2%	
Baldwin City	Douglas	\$	2,362,124	4,929	\$	521.82	0.43	n/a	2,128	0.1%	
Wamego	Pottawatomie	\$	4,436,849	4,844	\$	985.86	0.82	n/a	3,952	0.1%	
Edwardsville	Wyandotte	\$	3,007,818	4,641	\$	669.06	0.55	n/a	2,569	0.1%	
Goodland	Sherman	\$	7,086,258	4,403	\$	1,809.73	1.50	n/a	6,594	0.2%	
Russell	Russell	\$	3,116,487	4,400	\$	800.70	0.66	n/a	2,915	0.1%	
Rose Hill	Sedgwick	\$	1,497,739	4,332	\$	372.71	0.31	n/a	1,336	0.0%	
Osawatomie	Miami	\$	2,022,003	4,241	\$	505.03	0.42	n/a	1,772	0.1%	
Fairway	Johnson	\$	2,169,696	4,158	\$	592.98	0.49	n/a	2,040	0.1%	
Clay Center	Clay	\$	5,960,518	4,094	\$	1,592.48	1.32	n/a	5,395	0.2%	
Scott City	Scott	\$	4,616,506	3,931	\$	1,258.83	1.04	n/a	4,095	0.1%	
Baxter Springs	Cherokee	\$	2,171,679	3,830	Φ	642.18	0.53	n/a	2,035	0.1%	27.1%

Table 1
FY 2024 City Trade Pull Factors
Top 100 cities by population

Lindsborg	McPherson	\$ 1,859,986	3,811	\$ 555.83	0.46	n/a	1,753	0.1%	6.1%
Hugoton	Stevens	\$ 3,005,139	3,613	\$ 875.36	0.72	n/a	2,617	0.1%	69.9%
Mission Hills	Johnson	\$ 4,967,829	3,525	\$ 1,411.64	1.17	n/a	4,118	0.1%	0.5%
Lyons	Rice	\$ 2,374,830	3,498	\$ 751.70	0.62	n/a	2,176	0.1%	35.9%
Hesston	McPherson	\$ 2,118,581	3,473	\$ 632.47	0.52	n/a	1,818	0.1%	7.5%
Marysville	Marshall	\$ 5,800,659	3,405	\$ 1,960.86	1.62	n/a	5,525	0.2%	59.5%
Holton	Jackson	\$ 6,070,170	3,382	\$ 2,076.84	1.72	n/a	5,812	0.2%	71.9%
Frontenac	Wilson	\$ 3,610,911	3,372	\$ 1,083.73	0.90	n/a	3,024	0.1%	9.6%
Beloit	Mitchell	\$ 4,991,664	3,358	\$ 1,486.50	1.23	n/a	4,131	0.1%	72.8%
Garnett	Anderson	\$ 3,988,188	3,197	\$ 1,337.43	1.11	n/a	3,538	0.1%	67.6%
Hiawatha	Brown	\$ 4,315,692	3,190	\$ 1,630.79	1.35	n/a	4,305	0.1%	59.5%
Larned	Pawnee	\$ 3,514,131	3,141	\$ 1,250.33	1.03	n/a	3,250	0.1%	76.5%
Kingman	Kingman	\$ 2,769,163	2,890	\$ 1,049.18	0.87	n/a	2,509	0.1%	54.6%
Columbus	Cherokee	\$ 3,032,925	2,870	\$ 1,128.27	0.93	n/a	2,680	0.1%	35.7%
Osage City	Osage	\$ 2,120,351	2,814	\$ 857.92	0.71	n/a	1,998	0.1%	31.1%
Galena	Cherokee	\$ 1,285,265	2,752	\$ 499.89	0.41	n/a	1,138	0.0%	15.2%
St. Marys	Pott./Wabaunsee	\$ 1,856,122	2,748	\$ 783.88	0.65	n/a	1,782	0.1%	**
Hillsboro	Marion	\$ 3,407,583	2,688	\$ 1,339.40	1.11	n/a	2,979	0.1%	45.6%
Clearwater	Sedgwick	\$ 1,013,943	2,642	\$ 446.51	0.37	n/a	976	0.0%	0.2%
Hoisington	Barton	\$ 1,554,109	2,617	\$ 660.22	0.55	n/a	1,430	0.0%	4.8%
Burlington	Coffey	\$ 2,981,049	2,593	\$ 1,284.19	1.06	n/a	2,755	0.1%	35.0%
South Hutchinson	Reno	\$ 3,009,121	2,506	\$ 1,242.22	1.03	n/a	2,576	0.1%	4.3%
Sabetha	Brown/Nemaha	\$ 2,638,939	2,493	\$ 1,175.62	0.97	n/a	2,425	0.1%	**
Girard	Crawford	\$ 1,477,665	2,465	\$ 667.48	0.55	n/a	1,361	0.0%	4.3%
Kechi	Sedgwick	\$ 748,456	2,380	\$ 323.87	0.27	n/a	638	0.0%	0.1%

<sup>\*</sup>Only available for cities with population over 5,000.

<sup>\*\*</sup>City is located in multiple counties

#### Table 2 FY 2024 City Trade Pull Factors Cities with >60% of County Trade

City	County		Y 2024 State Sales Tax Collections	Adjusted Population CY 2023	Sales per Capita	Pull Factor	Income- Adjusted Pull Factor*	Trade Area Capture	Market Share	Percent of County Trade
	• "	_								
Salina	Saline	\$	76,010,723	45,792	\$ 1,659.91	1.37	1.66	62,898	2.1%	
Goodland	Sherman	\$	7,086,258	4,403	\$ 1,609.42	1.05	n/a	4,613	0.2%	
Liberal	Seward	\$	24,960,869	18,999	\$ 1,313.80	1.33	2.02	25,302	0.9%	
Emporia	Lyon	\$	30,518,512	24,105	\$ 1,266.07	0.96	1.39	23,174	0.8%	
Lawrence	Douglas	\$	111,772,507	96,207	\$ 1,161.79	1.09	1.15	104,591	3.6%	
Topeka	Shawnee	\$	182,745,717	124,434	\$ 1,468.62	1.10	1.30	137,074	4.7%	
Kansas City	Wyandotte	\$	168,181,816	152,933	\$ 1,099.71	1.22	1.71	185,853	6.3%	90.6%
Dodge City	Ford	\$	36,627,628	27,514	\$ 1,331.24	0.91	1.26	25,038	0.9%	
Manhattan^	Riley	\$	77,572,454	53,682	\$ 1,445.04	1.20	1.39	64,190	2.2%	88.9%
Fort Scott	Bourbon	\$	9,517,888	7,565	\$ 1,258.15	0.93	1.27	7,007	0.2%	87.1%
Atchison	Atchison	\$	9,547,852	10,670	\$ 894.83	1.38	2.25	14,709	0.5%	86.9%
Junction City	Geary	\$	24,464,436	21,856	\$ 1,119.35	0.74	1.01	16,183	0.6%	86.3%
Garden City	Finney	\$	49,736,225	27,371	\$ 1,817.11	1.50	1.89	41,156	1.4%	85.6%
Hays	Ellis	\$	38,567,936	21,040	\$ 1,833.08	1.52	1.78	31,914	1.1%	85.5%
Pratt	Pratt	\$	10,905,296	6,546	\$ 1,665.95	1.27	1.71	8,287	0.3%	85.0%
Concordia	Cloud	\$	7,655,994	5,004	\$ 1,529.97	1.17	1.74	5,856	0.2%	84.3%
Scott City	Scott	\$	4,616,506	3,931	\$ 1,174.38	0.97	n/a	3,820	0.1%	
Chanute	Neosho	\$	11,975,167	8,468	\$ 1,414.17	1.20	1.59	10,202	0.3%	
Clay Center	Clay	\$	5,960,518	4,094	\$ 1,455.92	0.65	n/a	2,667	0.1%	
Hutchinson	Reno	\$	52,585,240	37,872	\$ 1,388.50	1.15	1.45	43,513	1.5%	
Ottawa	Franklin	\$	18,631,416	12,686	\$ 1,468.66	1.22	1.53	15,417	0.5%	
Larned	Pawnee	\$	3,514,131	3,141	\$ 1,118.79	1.04	n/a	3,273	0.1%	76.5%
Pittsburg	Crawford	\$	25,820,208	20,504	\$ 1,259.28	1.23	1.88	25,221	0.1%	76.0%
Wichita	Sedgwick	\$	499,656,030	395,865	\$ 1,262.19	1.49	1.65	587,942	20.1%	
Ulysses	Grant	\$	4,496,153	5,616	\$ 1,202.19	1.49	1.44	7,123	0.2%	
Great Bend	Barton	\$	24,631,619	14,372	\$ 1,713.86	0.93	1.44	13,305	0.2%	75.2%
	Mitchell		4,991,664			1.04	n/a		0.5%	
Beloit		\$		3,358	\$ 1,486.50			3,507		
lola	Allen	\$	8,596,867	5,318	\$ 1,616.56	0.97	1.56	5,153	0.2%	
Oberlin	Decatur	\$	1,263,507	1,605	\$ 787.23	0.88	n/a	1,418	0.0%	72.1%
Holton	Jackson	\$	6,070,170	3,382	\$ 1,794.85	1.42	n/a	4,796	0.2%	
Oakley^^	Logan	\$	2,736,494	1,982	\$ 1,380.7	0.69	n/a	1,364	0.0%	71.7%
Norton	Norton	\$	3,022,462	1,972		0.66	n/a	1,306	0.0%	
Hugoton	Stevens	\$	3,005,139	3,613	\$ 831.76	0.64	n/a	2,303	0.1%	
Council Grove		\$	2,488,184	2,125	\$ 1,170.91	0.80	n/a	1,704	0.1%	
Colby	Thomas	\$	10,407,517	5,589	\$ 1,862.14	1.04	1.26	5,819	0.2%	69.7%
Parsons	Labette	\$	9,994,721	9,362	\$ 1,067.58	1.14	1.58	10,696	0.4%	69.5%
Wakeeney	Trego	\$	1,767,256	1,745	\$ 1,012.75	1.34	n/a	2,334	0.1%	69.1%
Garnett	Allen	\$	3,988,188	3,197	\$ 1,247.48	0.68	n/a	2,181	0.1%	67.6%
Syracuse	Hamilton	\$	1,360,947	1,767	\$ 770.20	1.54	n/a	2,723	0.1%	67.0%
Phillipsburg	Phillips	\$	2,573,675	2,244	\$ 1,146.91	1.03	n/a	2,316	0.1%	66.8%
Yates Center	Woodson	\$	942,963	1,327	\$ 710.60	1.08	n/a	1,431	0.0%	65.6%
McPherson	McPherson	\$	20,439,386	13,906	\$ 1,469.82	1.22	1.39	16,913	0.6%	65.3%
Smith Center	Smith	\$	1,629,219	1,585	\$ 1,027.90	0.85	n/a	1,348	0.0%	
Newton	Harvey	\$	16,129,098	18,251	\$ 883.74	0.95	1.12	17,321	0.6%	
Hill City	Graham	\$	1,342,542	1,385	\$ 969.34	0.84	n/a	1,161	0.0%	
Leavenworth	Leavenworth	\$	29,120,751	35,328	\$ 824.30	1.08	1.26	38,301	1.3%	
Abilene	Dickinson	\$	8,441,400	6,443	\$ 1,310.17	1.41	1.55	9,083	0.3%	

<sup>\*</sup>Only available for cities with population over 5,000.

^ Manhattan percent of county trade reflects the portion of the city in Riley County

<sup>^^</sup> Oakley percent of county trade reflects the portion of the city in Logan County.