

Approved

Date

1/31/90

MINUTES OF THE House COMMITTEE ON Taxation

The meeting was called to order by Representative Keith Roe at  
Chairperson

9:00 a.m./~~p.m.~~ on January 30, 1990 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Tom Severn, Research Department  
Chris Courtwright, Research Department  
Don Hayward, Revisor's Office  
Lenore Olson, Committee Secretary

Conferees appearing before the committee:

Shelby Smith, Secretary of Administration  
John Luttjohann, Director, Division of Property Valuation

Representative Al Ramirez  
Representative Mary Jane Johnson  
Karen France, Kansas Association of Realtors  
Ernie Mosher, League of Kansas Municipalities  
Jim Yonally, Kansas Association of School Boards, KNEA, and others  
Murray Nolte, Chairman, Johnson County Commission  
Julie Govert Walter, Area Agency on Aging - North Central/Flint Hills  
Curt Wood, City of Manhattan, Director of Finance  
Art Davis, City of Lenexa  
John Torbert, Kansas Association of Counties  
Paul Klotz, Community Mental Health Services

Representative Ramirez appeared before the Committee to request a bill by himself and Representative Johnson relating to the taxation of motor vehicles; concerning the source of refunds and due date for payment of taxes; amending K.S.A. 79-5102 and repealing the existing section.

Representative Johnson stated that Wyandotte County is the only county which charges personal property taxpayers a penalty after 15 days after purchase of an automobile.

A motion was made by Representative Smith, seconded by Representative Harder, to introduce the request by Representatives Ramirez and Johnson as a bill. The motion carried.

Chairman Roe called the attention of the Committee to the hearing on HB 2700.

Shelby Smith, Secretary of Administration, testified in support of HB 2700, stating that on November 29, before the Study Committee on Reappraisal and Classification, he introduced the concept of an Ironclad Tax Lid for the protection of Kansas taxpayers. A preliminary report at that time from his Municipal Accounting Section showed a surprising padding of budgets by some local units of government during the phase-in of reappraisal/classification into the budget process. Secretary Smith presented an overview of the Section's final reports and some detailed information which he stated supports justification for an ironclad tax lid. (Attachment 1)

Karen France, Kansas Association of Realtors, testified in support of HB 2700, stating that until a long term constitutional amendment is passed, there is a need for some stop-gap measures to handle problems at hand. (Attachment 2)

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation,  
room 519-S, Statehouse, at 9:00 a.m. ~~pm~~ on January 30, 1990

Ernie Mosher, League of Kansas Municipalities, testified in opposition to HB 2700, stating that the League believes such state-imposed controls to be in conflict with the clear intent of constitutional home rule. Mr. Mosher urged the Committee to strengthen home rule and local decision making, and not strangle it by state-imposed tax lids. He also proposed some amendments to HB 2700. (Attachment 3)

Jim Yonally, Kansas Association of School Boards, testified in opposition to HB 2700, stating that they believe a tax lid on local school boards, ironclad or otherwise, is not appropriate. (Attachment 4)

Murray Nolte, Johnson County Commission, testified in opposition to HB 2700, stating they have a major problem because in 1991, they anticipate a \$4 million loss in motor vehicle personal property tax revenues and they have no way of making it up at this time. They expect additional expenses in their detention center, court support, district attorneys office and in their law enforcement.

Julie Govert Walter, Area Agency on Aging, testified in opposition to HB 2700, stating that it may jeopardize the delivery of services vital to older Kansans. (Attachment 5)

Curt Wood, City of Manhattan, testified in opposition to HB 2700, stating that they believe such state-imposed controls to be in conflict with the clear intent of constitutional home rule. Mr. Wood stated that they do support the amendments to HB 2700 as proposed by the League of Kansas Municipalities. (Attachment 6)

Art Davis, City of Lenexa, testified in opposition to HB 2700, stating that they are concerned with Section 6c (page 4) and the sole exemption of health insurance costs. They also oppose the temporary elimination of home rule determination addressed in Section 8, page 5. (Attachment 7)

John Torbert, Kansas Association of Counties, testified in opposition to HB 2700, stating that the legislation is anti home rule and will hamper the ability of local governments to respond to the needs of their citizens. Mr. Torbert suggested that the Committee consider three amendments and three additional suggestions as shown on the written testimony. (Attachment 8)

Paul Klotz, Community Based Mental Health Services, testified in opposition to HB 2700, stating that it would possibly restrict the ability of community mental health centers in competing for county dollars. (Attachment 9)

Written testimony was provided by:

- Mike Amyx, Douglas County (Attachment 10)
- Linton Bartlett, City of Kansas City, Kansas (Attachment 11)
- Mike Wildgen, City of Lawrence (Attachment 12)
- Robert L. Burns, President, Washburn University (Attachment 13)
- John Moir, City of Wichita (Attachment 14)

Chairman Roe concluded the hearing on HB 2700.

Chairman Roe announced that Representative Shore will be the chairman of the subcommittee on HB 2700.

The minutes of January 25, 1990, were approved.

John Luttjohann, Director, Division of Property Valuation distributed the draft language of the Administration's proposed Commercial Circuit Breaker and a fiscal note and cost estimates of this and the other three commercial Circuit Breakers (Attachment 15)

Staff distributed an Updated Report of Preliminary 1989 Property Tax Data. (Attachment 16)

The meeting adjourned at 10:50 a.m.

HOUSE COMMITTEE ON TAXATION

DATE 1/30/90

NAME ADDRESS REPRESENTING

NAME	ADDRESS	REPRESENTING
Paul Shelby	Topeka	OJA
Alan Steppat	Topeka	KLPG - Pete McBill & Assoc.
Tim Hagemann	LAKIN	KLPG
Bill Skes	Geo.	Leopold's Kluge
Dino Uffant	Topeka	KCCI
Jim Yonally	Overland Park	USD #12
John Koepke	Topeka	KASB
Karl Jones	Topeka	K-NEP
HELEN Stephens	Topeka	USD #229
Ann Dapay	Ulysses	County
Bryad Welch	LAKIN	County
Herold Hudson	Topeka	USA
John Hudson	Topeka	discuss
Kevin Kelly	OP	Sum
ART BROWN	KiCmo	KS. Limber Dealers
Richard Kurt	Manhattan	Se. Co. KS
Karen Lewis	Topeka	KTR
Clint Wood	Manhattan	City of Manhattan
Murray Holtz	Johnson County	Ind. Co. BCCC
Larry Raus	Johnson County	KS Commission
John Tomblin	Topeka	KDC
Mark Intermill	Topeka	KCOA
Sam Sideman	Topeka	City of Topeka

HOUSE COMMITTEE ON TAXATION

DATE 1/30/90

NAME ADDRESS REPRESENTING

Bob Laiten	Lawrence	University of Kansas
Janet Stubbins	Topeka	NBAK
Chris Wilson	Topeka	KS Grain & Fed Ass'n
JERRY CLINGMAN	TOPEKA	SANTA FE RY CO
Mike Germann	Wichita	Boeing Commercial Airplanes - Wichita Division
Chuck Stone	Topeka	KBA
Ed Verbeem	Topeka	Washburn Univ.
Bruce Getz	Wichita	KANSAS FSSB FOR SMALL BUSINESS
Shirley Martin	Wichita	Sedgwick Co.
Ken Baker	Topeka	ENR & Furlong FLISN'S
Julie Grovert Walter	Manhattan	NC-FH DAA
MICHAEL GRIM	TULSA	OKLA STATE INC
Ross MARTIN	TOPEKA	KS RETIREMENT COUNCIL
Tom Barnes	Topeka	KBA
Alfred [unclear]	"	Gov.
Pauline [unclear]	Jopelin	Assoc of COMB of KS, Inc.
Art Davis	Lenexa	City of Lenexa
Kelly Arnold	Lawrence	City of Lawrence
Linton Bartlett	Kansas City, KS	City of KCK
Julie Hein	Topeka	Hein & Ebert
JIM LUDWIG	TOPEKA	KPL
Mike Mita	Topeka	City of Topeka
KEVIN ROBERTSON	TOPEKA	KS Lodging Ass'n



**Testimony on House Bill No. 2700**  
**House Taxation Committee**  
**Shelby Smith, Secretary of Administration**  
**January 30, 1990**

**Mr. Chairman and Members of the Committee:**

On November 29, before the Study Committee on Reappraisal and Classification, I introduced the concept of an Ironclad Tax Lid for the protection of Kansas taxpayers. A preliminary report at that time from our Municipal Accounting Section showed a surprising padding of budgets by some local units of government during the phase-in of reappraisal/classification into the budget process. The Section's final reports and detailed information are now available and are attached:

- Exhibit A: Three-Year Comparison of Tax Levies of Selected (100 Largest) Cities (in alphabetical order)
- Exhibit A1: Three-Year Comparison of Tax Levies of Selected (100 Largest) Cities (% of change 1987 - 1988, in descending order)
- Exhibit B: Three-Year Comparison of Tax Levies of Counties (in alphabetical order)
- Exhibit B1: Three-Year Comparison of Tax Levies of Counties (% of change 1987 - 1988, descending order)
- Exhibit C: Three-Year Comparison of Tax Levies – USDs (in county order)
- Exhibit C1: Three-Year Comparison of Tax Levies – USDs (% of change 1987 - 1988, in descending order)
- Exhibit D: Exemptions from Tax Lid – Tax Levy Years 1988, 1989 and 1990
- Exhibit E: Budgetary Padding – Tax Lid Exempt (TLE) Functions
- Exhibit F: Debt Service Levies
- Exhibit G: Three-Year Comparison of Tax Levies of Community Colleges (in alphabetical order)
- Exhibit G1: Three-Year Comparison of Tax Levies of Community Colleges (% of change 1987 - 1988, in descending order)

*1/30/90*

*Attachment 1*

Some cautions are in order. Individual levies should not be taken as evidence of "padding" without further investigation. There are many circumstances which may explain large increases or decreases in the tax levies of particular local units. It should be noted that there were many who "held the line." However, many did not. The following shows information about levy growth rates of more than 10 percent from 1987-1989. It also shows the vast range of increases and decreases from high to low. It is based on all levies, those that were subject to the tax lid and those that were exempt.

### Growth Rates of Levies, 1987 - 1989

	Number Reported	More than 10% Increase: Number	Percent
Cities	100	62	62%
Counties	105	55	52%
USDs	303	91	30%
Community Colleges	19	10	53%

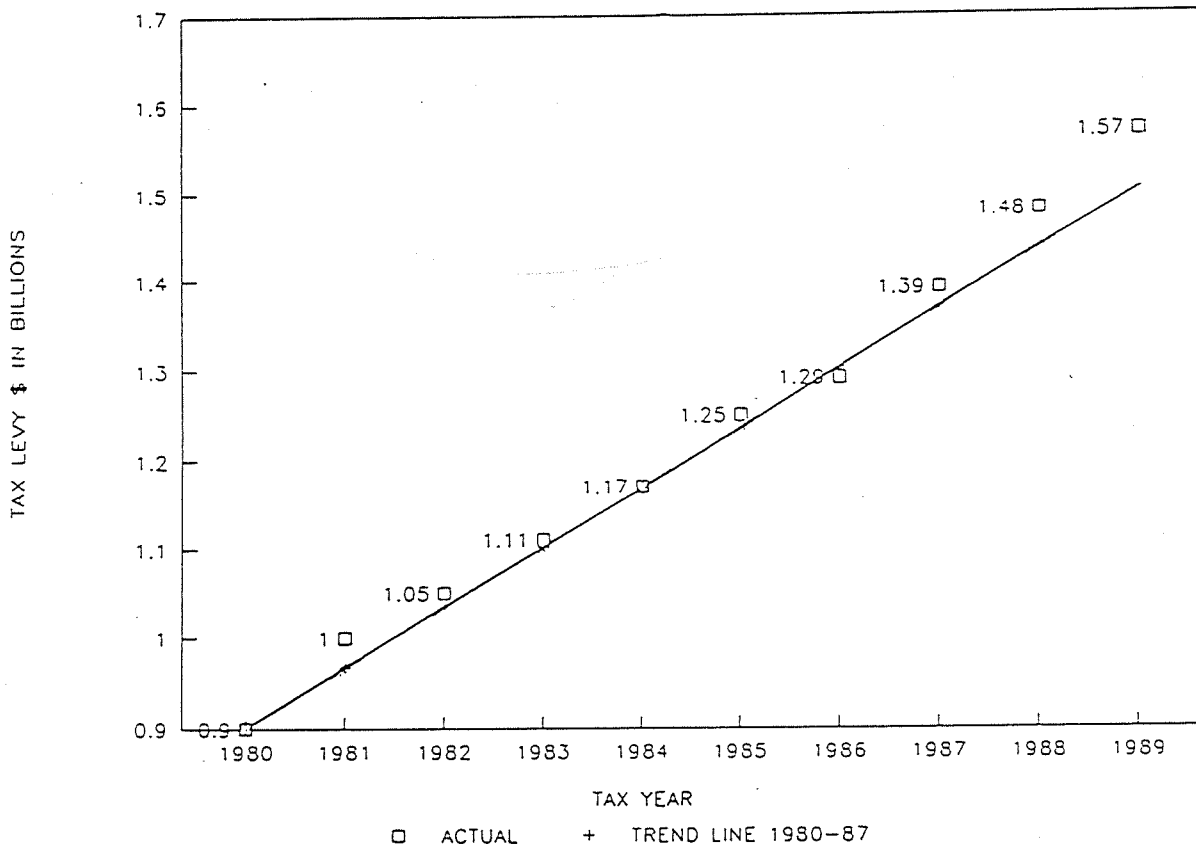
Tax levies for all classes of political subdivisions, as well as for the State, are shown below for 1989:

<b>1989 Tax Levies</b>		
	<b>Amount Levied</b>	<b>Percent of Total</b>
USDs .....	\$785,847,629	50.0%
Counties .....	\$386,573,320	24.6%
Cities & Special Districts .....	\$304,831,114	19.4%
Community Colleges .....	\$65,556,939	4.2%
State .....	\$21,157,557	1.4%
Washburn University .....	\$7,594,515	0.4%
Total .....	\$1,571,561,074	100.0%

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The following chart shows the growth of total tax levies from 1980 - 1989. The straight line is a "trend line" established by the levies from 1980 - 1987. Had the 1988 and 1989 levies followed the 1980 - 1987 trend, the plotting of the actual data would have closely followed the trend line. It is clear, therefore, that the 1988 and 1989 levies were proportionally higher, as evidenced by their divergence from the trend line. The plotting of the 1988 and 1989 levies on the 1980-1987 trend line shows evidence of a pattern of spending and padding during the reappraisal/classification process.

### Actual and Projected Total Tax Levies 1980 - 1989



Source: Kansas Inc. November Report  
 Dr. Glenn Fisher, Regent's Professor, Hugo Wall Center for Urban Studies  
 Wichita State University

The above Kansas Inc. chart, coupled with the data from the Municipal Accounting Section, clearly demonstrates the need for an ironclad tax lid.

As a matter of background, you will recall that a comprehensive tax lid, covering all political subdivisions, was included in the 1985 reappraisal law. It would have implemented a permanent freeze on property tax levies. This 1985 tax lid law was substantially amended in 1988 to change the tax lid from a permanent freeze to a one-year freeze. After the one-year freeze, the 1988 law reverts to the pre-reappraisal tax lid.

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House Bill No. 2700 is a transitional proposal, a back-up measure if you will, which establishes a temporary two-year tax lid – for cities, counties, townships, unified school districts, community colleges and Washburn University – using 1989 as the base year. This bill also removes 59 of the current 62 statutory tax lid exemptions, leaving intact the exemptions for debt service, judgments and health insurance costs. This tax lid can be exceeded with local voter approval, or if the State Board of Tax Appeals finds an extreme emergency.

This bill also limits the levies for those political subdivisions not covered by this tax lid (such as cemeteries, fire districts and libraries). Usually these subdivisions have only a general fund levy. This bill converts their levy limits to dollar limits applicable in 1988.

Several factors should be kept in mind regarding House Bill No. 2700:

- Under this tax lid, local units will be able to levy the same amounts in 1990 as they did in 1989, *including* levies that were outside the 1989 tax lid.
- If a local unit realizes growth in valuations due to new real estate improvements or increased personal property, this tax lid is correspondingly increased.
- This tax lid does not limit other revenue sources available to local units of government.
- State General Fund expenditures and transfers proposed for FY 1991 will increase Aid to Local Units to over 46 percent of all State General Fund expenditures and transfers.
- This tax lid can be exceeded with either local voter approval, or a finding by the State Board of Tax Appeals of an extreme emergency.

Following is a section-by-section review of House Bill No. 2700:

**Section 1:**

This section clarifies the assessed valuation amount that is used in this tax lid computation – the taxable tangible assessed valuation as shown on the November 1, 1989 abstract.

**Section 2(a):**

This subsection suspends, in the reappraisal year (1989) and in each year thereafter, all existing statutory fund mill levy rates and aggregate levy limitations.

**Section 2(b):**

This is the heart of this ironclad tax lid. It provides a tax lid for two years for cities, counties, townships, unified school districts, community colleges and Washburn University; and establishes the 1989 levy as the base year. Per subsection 3(a), only new real estate improvements and increases in personal property for 1990 and 1991 would provide additional levy authority over the 1989 base levy.

**Section 2(c):**

This subsection sets the levy limits of individual funds which generally are used by political subdivisions not enumerated in section 2(b). These limits are based on the dollars authorized for the 1988 levy for the various funds, allowing for an adjustment for valuation increases after the reappraisal year (1989). For example, assume that such a political subdivision (say, a cemetery) used only one fund, that it could have levied one mill in that fund to raise \$1,000 in 1988, that its 1989 valuation was \$1,500,000, and that its 1990 valuation was \$1,600,000. The 1990 levy limit would be computed as follows:

1. Divide \$1,600,000 by \$1,500,000 which yields a factor of 1.0667.
2. Multiply the 1988 \$1,000 levy limit by 1.0667 to compute the 1990 levy limit of \$1,067.

**Section 2(d):**

This subsection of 1988 law is repealed, which would have allowed political subdivisions, in 1990, to revert to the pre-reappraisal tax lid levy limits. It allowed all the exemptions from the previous tax lid as well as all home rule exemptions from the previous tax lid.

**Section 3(a):**

This is a technical amendment to simplify this tax lid calculation for budget preparers. It allows this tax lid to be increased for real estate new improvements and increased personal property, providing one calculation for both.

**Sections 4 and 5:**

These sections are technical amendments for adding or deleting territory to a political subdivision.

**Section 6:**

This section provides for three exemptions from this tax lid: debt service, judgments and health insurance costs. Numerous exemptions of present law have been removed in (d) through (j) and Sections 9 through Section 58.

**Section 7:**

These are amendments which clarify that fund levy limits remain intact for political subdivisions (such as libraries, recreation commissions and hospitals) which are not authorized to levy taxes on their own behalf.

**Section 8:**

This section restores, in 1992, home rule authority for cities and counties with regard to fund levy limits.

**Sections 9 through Section 58:**

This tax lid bill repeals 59 of the 62 current exemptions. In addition to the repeal of the four exemptions cited in the title, Sections 9 through 58 remove the tax lid exemptions of the pre-reappraisal tax lid (K.S.A. 79-5001 to 79-5016) and the tax lid exemptions of the reappraisal tax lid (K.S.A. 79-5021 to 79-5035). After these changes, all exemptions will be codified in Section 6, rather than scattered throughout numerous individual levy statutes.

I do not wish to appear offensive, but it has been the observation by many over the years that to believe increased state aid to local governments will cut property taxes levied by local units is to believe in a fairy tale. In our opinion, House Bill No. 2700 is **must** legislation. If we do not pass an ironclad tax lid we leave the taxpayers vulnerable and unprotected until the cornerstone of the Governor's six-part program is in place, the permanent constitutional limitation on property taxes, Kansas Proposition 13.

I would be happy to respond to questions concerning House Bill No. 2700.

Thank you.

TAX LEVY COMPARISONS

1987 - 1989

DEPARTMENT OF ADMINISTRATION

DIVISION OF ACCOUNTS AND REPORTS

MUNICIPAL ACCOUNTING SECTION

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Exhibit B - Three Year Comparison of Tax Levies of Counties  
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Exhibit B1 - Three Year Comparison of Tax Levies of Counties  
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Exhibit G1 - Three Year Comparison of Tax Levies - Community  
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## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Abilene						
Tax Lid Levies	N/A	N/A	N/A	405,280	N/A	N/A
Exempt Levies	N/A	N/A	N/A	226,493	N/A	N/A
Total Levies	<u>633,041</u>	<u>617,262</u>	-2.5	<u>631,773</u>	2.4	-0.2
Andover						
Tax Lid Levies	N/A	N/A	N/A	356,350	N/A	N/A
Exempt Levies	N/A	N/A	N/A	121,289	N/A	N/A
Total Levies	<u>389,692</u>	<u>429,868</u>	10.3	<u>477,639</u>	11.1	22.6
Anthony						
Tax Lid Levies	N/A	N/A	N/A	183,198	N/A	N/A
Exempt Levies	N/A	N/A	N/A	135,800	N/A	N/A
Total Levies	<u>255,286</u>	<u>313,467</u>	22.8	<u>318,998</u>	1.8	25.0
Arkansas City						
Tax Lid Levies	489,254	499,720	2.1	499,720	0.0	2.1
Exempt Levies	571,520	692,873	21.2	708,953	2.3	24.0
Total Levies	<u>1,060,774</u>	<u>1,192,593</u>	12.4	<u>1,208,673</u>	1.3	13.9
Atchison						
Tax Lid Levies	1,430,288	1,457,213	1.9	1,144,078	-21.5	-20.0
Exempt Levies	110,129	114,390	3.9	439,781	284.5	299.3
Total Levies	<u>1,540,417</u>	<u>1,571,603</u>	2.0	<u>1,583,859</u>	0.8	2.8
Augusta						
Tax Lid Levies	N/A	N/A	N/A	457,200	N/A	N/A
Exempt Levies	N/A	N/A	N/A	299,849	N/A	N/A
Total Levies	<u>616,590</u>	<u>681,073</u>	10.5	<u>757,049</u>	11.2	22.8
Baldwin City						
Tax Lid Levies	51,054	77,706	52.2	85,192	9.6	66.9
Exempt Levies	40,044	37,895	-5.4	30,391	-19.8	-24.1
Total Levies	<u>91,098</u>	<u>115,601</u>	26.9	<u>115,583</u>	0.0	26.9
Baxter Springs						
Tax Lid Levies	92,376	87,508	-5.3	101,543	16.0	9.9
Exempt Levies	124,198	140,994	13.5	135,731	-3.7	9.3
Total Levies	<u>216,574</u>	<u>228,502</u>	5.5	<u>237,274</u>	3.8	9.6

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Bel Aire						
Tax Lid Levies	115,557	124,207	7.5	128,256	3.3	11.0
Exempt Levies	0	0		0		
Total Levies	115,557	124,207	7.5	128,256	3.3	11.0
Belleville						
Tax Lid Levies	N/A	N/A	N/A	176,572	N/A	N/A
Exempt Levies	N/A	N/A	N/A	93,153	N/A	N/A
Total Levies	219,448	241,132	9.9	269,725	11.9	22.9
Beloit						
Tax Lid Levies	N/A	N/A	N/A	347,511	N/A	N/A
Exempt Levies	N/A	N/A	N/A	80,697	N/A	N/A
Total Levies	429,941	423,768	-1.4	428,208	1.0	-0.4
Bonner Springs						
Tax Lid Levies	N/A	N/A	N/A	221,997	N/A	N/A
Exempt Levies	N/A	N/A	N/A	643,003	N/A	N/A
Total Levies	748,319	766,951	2.5	865,000	12.8	15.6
Burlington						
Tax Lid Levies	74,357	74,230	-0.2	123,156	65.9	65.6
Exempt Levies	128,634	152,589	18.6	104,712	-31.4	-18.6
Total Levies	202,991	226,819	11.7	227,868	0.5	12.3
Chanute						
Tax Lid Levies	316,732	297,538	-6.1	298,517	0.3	-5.8
Exempt Levies	605,721	684,084	12.9	809,029	18.3	33.6
Total Levies	922,453	981,622	6.4	1,107,546	12.8	20.1
Cherryvale						
Tax Lid Levies	N/A	N/A	N/A	153,995	N/A	N/A
Exempt Levies	N/A	N/A	N/A	65,014	N/A	N/A
Total Levies	118,147	219,984	86.2	219,009	-0.4	85.4
Clay Center						
Tax Lid Levies	191,488	242,184	26.5	370,402	52.9	93.4
Exempt Levies	245,162	219,843	-10.3	171,289	-22.1	-30.1
Total Levies	436,650	462,027	5.8	541,691	17.2	24.1

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Coffeyville						
Tax Lid Levies	543,773	544,432	0.1	419,260	-23.0	-22.9
Exempt Levies	700,943	684,070	-2.4	933,248	36.4	33.1
Total Levies	<u>1,244,716</u>	<u>1,228,502</u>	<u>-1.3</u>	<u>1,352,508</u>	<u>10.1</u>	<u>8.7</u>
Colby						
Tax Lid Levies	178,167	261,278	46.6	291,973	11.7	63.9
Exempt Levies	287,365	282,986	-1.5	248,250	-12.3	-13.6
Total Levies	<u>465,532</u>	<u>544,264</u>	<u>16.9</u>	<u>540,223</u>	<u>-0.7</u>	<u>16.0</u>
Columbus						
Tax Lid Levies	101,716	104,623	2.9	117,393	12.2	15.4
Exempt Levies	76,502	89,192	16.6	83,488	-6.4	9.1
Total Levies	<u>178,218</u>	<u>193,815</u>	<u>8.8</u>	<u>200,881</u>	<u>3.6</u>	<u>12.7</u>
Concordia						
Tax Lid Levies	223,926	253,253	13.1	347,174	37.1	55.0
Exempt Levies	397,903	400,835	0.7	338,325	-15.6	-15.0
Total Levies	<u>621,829</u>	<u>654,088</u>	<u>5.2</u>	<u>685,499</u>	<u>4.8</u>	<u>10.2</u>
Derby						
Tax Lid Levies	143,994	442,175	207.1	933,667	111.2	548.4
Exempt Levies	1,134,674	901,933	-20.5	522,437	-42.1	-54.0
Total Levies	<u>1,278,668</u>	<u>1,344,108</u>	<u>5.1</u>	<u>1,456,104</u>	<u>8.3</u>	<u>13.9</u>
Dodge City						
Tax Lid Levies	633,900	1,124,421	77.4	1,130,527	0.5	78.3
Exempt Levies	1,633,500	1,465,453	-10.3	1,569,310	7.1	-3.9
Total Levies	<u>2,267,400</u>	<u>2,589,874</u>	<u>14.2</u>	<u>2,699,837</u>	<u>4.2</u>	<u>19.1</u>
Edwardsville						
Tax Lid Levies	92,921	160,624	72.9	317,420	97.6	241.6
Exempt Levies	292,558	294,516	0.7	91,580	-68.9	-68.7
Total Levies	<u>385,479</u>	<u>455,140</u>	<u>18.1</u>	<u>409,000</u>	<u>-10.1</u>	<u>6.1</u>
El Dorado						
Tax Lid Levies	755,325	N/A	N/A	591,325	N/A	N/A
Exempt Levies	710,413	N/A	N/A	704,554	N/A	N/A
Total Levies	<u>1,465,738</u>	<u>1,696,082</u>	<u>15.7</u>	<u>1,295,879</u>	<u>-23.6</u>	<u>-11.6</u>

N/A means a Charter Ordinance exemption from the tax lid.



## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Ellinwood						
Tax Lid Levies	61,650	N/A	N/A	87,140	N/A	41.3
Exempt Levies	70,836	N/A	N/A	31,953	N/A	-54.9
Total Levies	<u>132,486</u>	<u>129,625</u>	<u>-2.2</u>	<u>119,093</u>	<u>-8.1</u>	<u>-10.1</u>
Emporia						
Tax Lid Levies	N/A	N/A	N/A	2,370,751	N/A	N/A
Exempt Levies	N/A	N/A	N/A	1,008,652	N/A	N/A
Total Levies	<u>3,122,082</u>	<u>3,214,187</u>	<u>3.0</u>	<u>3,379,403</u>	<u>5.1</u>	<u>8.2</u>
Eudora						
Tax Lid Levies	47,828	N/A	N/A	74,942	N/A	56.7
Exempt Levies	32,805	N/A	N/A	14,022	N/A	-57.3
Total Levies	<u>80,633</u>	<u>88,964</u>	<u>10.3</u>	<u>88,964</u>	<u>0.0</u>	<u>10.3</u>
Eureka						
Tax Lid Levies	99,892	124,573	24.7	192,612	54.6	92.8
Exempt Levies	203,242	221,495	9.0	144,204	-34.9	-29.0
Total Levies	<u>303,134</u>	<u>346,068</u>	<u>14.2</u>	<u>336,816</u>	<u>-2.7</u>	<u>11.1</u>
Fairway						
Tax Lid Levies	N/A	N/A	N/A	288,143	N/A	N/A
Exempt Levies	N/A	N/A	N/A	93,000	N/A	N/A
Total Levies	<u>219,348</u>	<u>384,324</u>	<u>75.2</u>	<u>381,143</u>	<u>-0.8</u>	<u>73.8</u>
Fort Scott						
Tax Lid Levies	774,268	964,525	24.6	898,220	-6.9	16.0
Exempt Levies	212,477	33,468	-84.2	48,773	45.7	-77.0
Total Levies	<u>986,745</u>	<u>997,993</u>	<u>1.1</u>	<u>946,993</u>	<u>-5.1</u>	<u>-4.0</u>
Fredonia						
Tax Lid Levies	41,037	41,443	1.0	42,110	1.6	2.6
Exempt Levies	152,410	159,361	4.6	159,036	-0.2	4.3
Total Levies	<u>193,447</u>	<u>200,804</u>	<u>3.8</u>	<u>201,146</u>	<u>0.2</u>	<u>4.0</u>
Frontenac						
Tax Lid Levies	63,435	83,292	31.3	19,336	-76.8	-69.5
Exempt Levies	10,029	12,054	20.2	76,017	530.6	658.0
Total Levies	<u>73,464</u>	<u>95,346</u>	<u>29.8</u>	<u>95,353</u>	<u>0.0</u>	<u>29.8</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Galena						
Tax Lid Levies	84,911	89,660	5.6	100,420	12.0	18.3
Exempt Levies	53,964	52,318	-3.1	52,919	1.1	-1.9
Total Levies	<u>138,875</u>	<u>141,978</u>	2.2	<u>153,339</u>	8.0	10.4
Garden City						
Tax Lid Levies	493,370	893,845	81.2	742,180	-17.0	50.4
Exempt Levies	1,196,815	852,400	-28.8	1,210,008	42.0	1.1
Total Levies	<u>1,690,185</u>	<u>1,746,245</u>	3.3	<u>1,952,188</u>	11.8	15.5
Gardner						
Tax Lid Levies	116,887	N/A	N/A	187,659	N/A	60.5
Exempt Levies	158,753	N/A	N/A	82,543	N/A	-48.0
Total Levies	<u>275,640</u>	<u>270,428</u>	-1.9	<u>270,202</u>	-0.1	-2.0
Garnett						
Tax Lid Levies	192,534	193,789	0.7	200,321	3.4	4.0
Exempt Levies	110,725	140,899	27.3	141,154	0.2	27.5
Total Levies	<u>303,259</u>	<u>334,688</u>	10.4	<u>341,475</u>	2.0	12.6
Girard						
Tax Lid Levies	143,295	135,100	-5.7	152,612	13.0	6.5
Exempt Levies	64,233	57,317	-10.8	105,806	84.6	64.7
Total Levies	<u>207,528</u>	<u>192,417</u>	-7.3	<u>258,418</u>	34.3	24.5
Goodland						
Tax Lid Levies	289,600	367,890	27.0	291,430	-20.8	0.6
Exempt Levies	224,857	148,993	-33.7	288,179	93.4	28.2
Total Levies	<u>514,457</u>	<u>516,883</u>	0.5	<u>579,609</u>	12.1	12.7
Great Bend						
Tax Lid Levies	1,145,000	1,733,800	51.4	1,778,100	2.6	55.3
Exempt Levies	1,297,900	704,700	-45.7	767,400	8.9	-40.9
Total Levies	<u>2,442,900</u>	<u>2,438,500</u>	-0.2	<u>2,545,500</u>	4.4	4.2
Hays						
Tax Lid Levies	454,224	770,576	69.6	411,928	-46.5	-9.3
Exempt Levies	1,435,621	1,344,306	-6.4	1,645,427	22.4	14.6
Total Levies	<u>1,889,845</u>	<u>2,114,882</u>	11.9	<u>2,057,355</u>	-2.7	8.9

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Haysville						
Tax Lid Levies	174,414	393,476	125.6	301,503	-23.4	72.9
Exempt Levies	242,294	89,123	-63.2	290,713	226.2	20.0
Total Levies	<u>416,708</u>	<u>482,599</u>	<u>15.8</u>	<u>592,216</u>	<u>22.7</u>	<u>42.1</u>
Herington						
Tax Lid Levies	N/A	N/A	N/A	140,306	N/A	N/A
Exempt Levies	N/A	N/A	N/A	208,411	N/A	N/A
Total Levies	<u>370,791</u>	<u>368,428</u>	<u>-0.6</u>	<u>348,717</u>	<u>-5.4</u>	<u>-6.0</u>
Hesston						
Tax Lid Levies	N/A	N/A	N/A	110,232	N/A	N/A
Exempt Levies	N/A	N/A	N/A	318,372	N/A	N/A
Total Levies	<u>447,321</u>	<u>530,702</u>	<u>18.6</u>	<u>428,604</u>	<u>-19.2</u>	<u>-4.2</u>
Hiawatha						
Tax Lid Levies	121,816	146,958	20.6	149,987	2.1	23.1
Exempt Levies	207,297	221,026	6.6	239,281	8.3	15.4
Total Levies	<u>329,113</u>	<u>367,984</u>	<u>11.8</u>	<u>389,268</u>	<u>5.8</u>	<u>18.3</u>
Hillsboro						
Tax Lid Levies	N/A	N/A	N/A	104,803	N/A	N/A
Exempt Levies	N/A	N/A	N/A	104,452	N/A	N/A
Total Levies	<u>209,813</u>	<u>209,020</u>	<u>-0.4</u>	<u>209,255</u>	<u>0.1</u>	<u>-0.3</u>
Hoisington						
Tax Lid Levies	125,131	124,842	-0.2	94,312	-24.5	-24.6
Exempt Levies	119,830	115,926	-3.3	144,814	24.9	20.8
Total Levies	<u>244,961</u>	<u>240,768</u>	<u>-1.7</u>	<u>239,126</u>	<u>-0.7</u>	<u>-2.4</u>
Holton						
Tax Lid Levies	88,538	90,859	2.6	96,541	6.3	9.0
Exempt Levies	153,334	230,047	50.0	207,383	-9.9	35.2
Total Levies	<u>241,872</u>	<u>320,906</u>	<u>32.7</u>	<u>303,924</u>	<u>-5.3</u>	<u>25.7</u>
Hugoton						
Tax Lid Levies	142,060	N/A	N/A	265,199	N/A	N/A
Exempt Levies	144,927	N/A	N/A	0	N/A	N/A
Total Levies	<u>286,987</u>	<u>236,712</u>	<u>-17.5</u>	<u>265,199</u>	<u>12.0</u>	<u>-7.6</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Hutchinson						
Tax Lid Levies	835,382	1,384,481	65.7	1,467,587	6.0	75.7
Exempt Levies	1,836,156	2,288,097	24.6	2,821,917	23.3	53.7
Total Levies	<u>2,671,538</u>	<u>3,672,578</u>	<u>37.5</u>	<u>4,289,504</u>	<u>16.8</u>	<u>60.6</u>
Independence						
Tax Lid Levies	648,089	1,017,936	57.1	637,742	-37.3	-1.6
Exempt Levies	565,083	166,303	-70.6	728,862	338.3	29.0
Total Levies	<u>1,213,172</u>	<u>1,184,239</u>	<u>-2.4</u>	<u>1,366,604</u>	<u>15.4</u>	<u>12.6</u>
Iola						
Tax Lid Levies	294,014	301,627	2.6	289,224	-4.1	-1.6
Exempt Levies	291,373	227,072	-22.1	220,725	-2.8	-24.2
Total Levies	<u>585,387</u>	<u>528,699</u>	<u>-9.7</u>	<u>509,949</u>	<u>-3.5</u>	<u>-12.9</u>
Junction City						
Tax Lid Levies	634,161	753,988	18.9	629,288	-16.5	-0.8
Exempt Levies	1,435,817	1,986,909	38.4	2,045,532	3.0	42.5
Total Levies	<u>2,069,978</u>	<u>2,740,897</u>	<u>32.4</u>	<u>2,674,820</u>	<u>-2.4</u>	<u>29.2</u>
Kansas City						
Tax Lid Levies	25,102,458	25,469,286	1.5	25,833,444	1.4	2.9
Exempt Levies	4,437,612	4,502,566	1.5	5,346,186	18.7	20.5
Total Levies	<u>29,540,070</u>	<u>29,971,852</u>	<u>1.5</u>	<u>31,179,630</u>	<u>4.0</u>	<u>5.6</u>
Kingman						
Tax Lid Levies	N/A	N/A	N/A	262,456	N/A	N/A
Exempt Levies	N/A	N/A	N/A	272,348	N/A	N/A
Total Levies	<u>522,731</u>	<u>534,804</u>	<u>2.3</u>	<u>534,804</u>	<u>0.0</u>	<u>2.3</u>
Lansing						
Tax Lid Levies	N/A	N/A	N/A	269,665	N/A	N/A
Exempt Levies	N/A	N/A	N/A	158,421	N/A	N/A
Total Levies	<u>216,482</u>	<u>308,479</u>	<u>42.5</u>	<u>428,086</u>	<u>38.8</u>	<u>97.7</u>
Larned						
Tax Lid Levies	326,600	357,829	9.6	387,580	8.3	18.7
Exempt Levies	340,149	332,465	-2.3	325,833	-2.0	-4.2
Total Levies	<u>666,749</u>	<u>690,294</u>	<u>3.5</u>	<u>713,413</u>	<u>3.3</u>	<u>7.0</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Lawrence						
Tax Lid Levies	2,777,653	3,102,742	11.7	3,576,894	15.3	28.8
Exempt Levies	3,493,894	3,749,135	7.3	3,522,499	-6.0	0.8
Total Levies	<u>6,271,547</u>	<u>6,851,877</u>	<u>9.3</u>	<u>7,099,393</u>	<u>3.6</u>	<u>13.2</u>
Leavenworth						
Tax Lid Levies	N/A	N/A	N/A	1,973,580	N/A	N/A
Exempt Levies	N/A	N/A	N/A	1,915,050	N/A	N/A
Total Levies	<u>2,861,399</u>	<u>3,021,386</u>	<u>5.6</u>	<u>3,888,630</u>	<u>28.7</u>	<u>35.9</u>
Leawood						
Tax Lid Levies	1,026,927	1,777,418	73.1	1,369,293	-23.0	33.3
Exempt Levies	1,150,561	918,883	-20.1	1,504,753	63.8	30.8
Total Levies	<u>2,177,488</u>	<u>2,696,301</u>	<u>23.8</u>	<u>2,874,046</u>	<u>6.6</u>	<u>32.0</u>
Lenexa						
Tax Lid Levies	1,870,550	3,044,884	62.8	1,011,121	-66.8	-45.9
Exempt Levies	5,020,470	4,759,328	-5.2	7,621,723	60.1	51.8
Total Levies	<u>6,891,020</u>	<u>7,804,212</u>	<u>13.3</u>	<u>8,632,844</u>	<u>10.6</u>	<u>25.3</u>
Liberal						
Tax Lid Levies	N/A	N/A	N/A	1,350,340	N/A	N/A
Exempt Levies	N/A	N/A	N/A	399,925	N/A	N/A
Total Levies	<u>1,605,883</u>	<u>1,721,309</u>	<u>7.2</u>	<u>1,750,265</u>	<u>1.7</u>	<u>9.0</u>
Lindsborg						
Tax Lid Levies	N/A	N/A	N/A	103,648	N/A	N/A
Exempt Levies	N/A	N/A	N/A	162,743	N/A	N/A
Total Levies	<u>189,032</u>	<u>207,309</u>	<u>9.7</u>	<u>266,391</u>	<u>28.5</u>	<u>40.9</u>
Lyons						
Tax Lid Levies	133,531	141,635	6.1	198,960	40.5	49.0
Exempt Levies	199,354	208,289	4.5	134,458	-35.4	-32.6
Total Levies	<u>332,885</u>	<u>349,924</u>	<u>5.1</u>	<u>333,418</u>	<u>-4.7</u>	<u>0.2</u>
Manhattan						
Tax Lid Levies	26,218	2,665,911	10068	1,797,942	-32.6	6757.7
Exempt Levies	4,009,355	1,895,938	-52.7	3,128,855	65.0	-22.0
Total Levies	<u>4,035,573</u>	<u>4,561,849</u>	<u>13.0</u>	<u>4,926,797</u>	<u>8.0</u>	<u>22.1</u>

N/A means a Charter Ordinance exemption from the tax lid.

Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Marysville						
Tax Lid Levies	176,570	178,777	1.2	182,287	2.0	3.2
Exempt Levies	154,325	200,989	30.2	351,316	74.8	127.6
Total Levies	<u>330,895</u>	<u>379,766</u>	<u>14.8</u>	<u>533,603</u>	<u>40.5</u>	<u>61.3</u>
McPherson						
Tax Lid Levies	N/A	N/A	N/A	1,056,048	N/A	N/A
Exempt Levies	N/A	N/A	N/A	931,203	N/A	N/A
Total Levies	<u>1,480,921</u>	<u>1,677,969</u>	<u>13.3</u>	<u>1,987,251</u>	<u>18.4</u>	<u>34.2</u>
Medicine Lodge						
Tax Lid Levies	N/A	N/A	N/A	175,841	N/A	N/A
Exempt Levies	N/A	N/A	N/A	160,992	N/A	N/A
Total Levies	<u>365,869</u>	<u>333,161</u>	<u>-8.9</u>	<u>336,833</u>	<u>1.1</u>	<u>-7.9</u>
Merriam						
Tax Lid Levies	202,920	290,518	43.2	495,846	70.7	144.4
Exempt Levies	786,390	785,337	-0.1	1,095,691	39.5	39.3
Total Levies	<u>989,310</u>	<u>1,075,855</u>	<u>8.7</u>	<u>1,591,537</u>	<u>47.9</u>	<u>60.9</u>
Mission						
Tax Lid Levies	424,817	415,410	-2.2	409,170	-1.5	-3.7
Exempt Levies	0	0	N/A	0	N/A	N/A
Total Levies	<u>424,817</u>	<u>415,410</u>	<u>-2.2</u>	<u>409,170</u>	<u>-1.5</u>	<u>-3.7</u>
Mission Hills						
Tax Lid Levies	N/A	N/A	N/A	950,858	N/A	N/A
Exempt Levies	N/A	N/A	N/A	0	N/A	N/A
Total Levies	<u>943,333</u>	<u>950,858</u>	<u>0.8</u>	<u>950,858</u>	<u>0.0</u>	<u>0.8</u>
Mulvane						
Tax Lid Levies	N/A	N/A	N/A	295,075	N/A	N/A
Exempt Levies	N/A	N/A	N/A	178,674	N/A	N/A
Total Levies	<u>384,061</u>	<u>420,900</u>	<u>9.6</u>	<u>473,749</u>	<u>12.6</u>	<u>23.4</u>
Neodesha						
Tax Lid Levies	62,838	N/A	N/A	88,169	N/A	40.3
Exempt Levies	127,105	N/A	N/A	99,786	N/A	-21.5
Total Levies	<u>189,943</u>	<u>183,287</u>	<u>-3.5</u>	<u>187,955</u>	<u>2.5</u>	<u>-1.0</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Newton						
Tax Lid Levies	N/A	N/A	N/A	1,371,215	N/A	N/A
Exempt Levies	N/A	N/A	N/A	1,043,198	N/A	N/A
Total Levies	<u>1,851,487</u>	<u>2,175,447</u>	17.5	<u>2,414,413</u>	11.0	30.4
Norton						
Tax Lid Levies	N/A	N/A	N/A	300,782	N/A	N/A
Exempt Levies	N/A	N/A	N/A	102,447	N/A	N/A
Total Levies	<u>362,475</u>	<u>362,168</u>	-0.1	<u>403,229</u>	11.3	11.2
Olathe						
Tax Lid Levies	1,756,534	3,785,698	115.5	3,846,515	1.6	119.0
Exempt Levies	4,311,164	3,393,512	-21.3	3,938,516	16.1	-8.6
Total Levies	<u>6,067,698</u>	<u>7,179,210</u>	18.3	<u>7,785,031</u>	8.4	28.3
Osage City						
Tax Lid Levies	98,290	121,781	23.9	129,361	6.2	31.6
Exempt Levies	126,249	135,098	7.0	104,898	-22.4	-16.9
Total Levies	<u>224,539</u>	<u>256,879</u>	14.4	<u>234,259</u>	-8.8	4.3
Osawatomie						
Tax Lid Levies	71,046	75,755	6.6	82,361	8.7	15.9
Exempt Levies	260,515	293,784	12.8	316,410	7.7	21.5
Total Levies	<u>331,561</u>	<u>369,539</u>	11.5	<u>398,771</u>	7.9	20.3
Ottawa						
Tax Lid Levies	408,358	476,029	16.6	585,763	23.1	43.4
Exempt Levies	860,317	836,268	-2.8	823,334	-1.5	-4.3
Total Levies	<u>1,268,675</u>	<u>1,312,297</u>	3.4	<u>1,409,097</u>	7.4	11.1
Overland Park						
Tax Lid Levies	7,445,100	7,842,400	5.3	7,895,000	0.7	6.0
Exempt Levies	0	0	N/A	0	N/A	N/A
Total Levies	<u>7,445,100</u>	<u>7,842,400</u>	5.3	<u>7,895,000</u>	0.7	6.0
Paola						
Tax Lid Levies	231,908	327,320	41.1	289,913	-11.4	25.0
Exempt Levies	343,195	176,284	-48.6	395,008	124.1	15.1
Total Levies	<u>575,103</u>	<u>503,604</u>	-12.4	<u>684,921</u>	36.0	19.1

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Park City						
Tax Lid Levies	124,643	188,849	51.5	99,658	-47.2	-20.0
Exempt Levies	123,503	63,744	-48.4	159,484	150.2	29.1
Total Levies	<u>248,146</u>	<u>252,593</u>	<u>1.8</u>	<u>259,142</u>	<u>2.6</u>	<u>4.4</u>
Parsons						
Tax Lid Levies	N/A	N/A	N/A	1,052,888	N/A	N/A
Exempt Levies	N/A	N/A	N/A	430,278	N/A	N/A
Total Levies	<u>1,407,804</u>	<u>1,483,224</u>	<u>5.4</u>	<u>1,483,166</u>	<u>0.0</u>	<u>5.4</u>
Phillipsburg						
Tax Lid Levies	115,544	110,345	-4.5	133,189	20.7	15.3
Exempt Levies	120,229	134,103	11.5	214,076	59.6	78.1
Total Levies	<u>235,773</u>	<u>244,448</u>	<u>3.7</u>	<u>347,265</u>	<u>42.1</u>	<u>47.3</u>
Pittsburg						
Tax Lid Levies	655,020	1,543,383	135.6	970,886	-37.1	48.2
Exempt Levies	1,307,009	520,754	-60.2	1,093,251	109.9	-16.4
Total Levies	<u>1,962,029</u>	<u>2,064,137</u>	<u>5.2</u>	<u>2,064,137</u>	<u>0.0</u>	<u>5.2</u>
Plainville						
Tax Lid Levies	N/A	N/A	N/A	109,718	N/A	N/A
Exempt Levies	N/A	N/A	N/A	128,311	N/A	N/A
Total Levies	<u>239,083</u>	<u>238,029</u>	<u>-0.4</u>	<u>238,029</u>	<u>0.0</u>	<u>-0.4</u>
Prairie Village						
Tax Lid Levies	529,952	536,458	1.2	1,660,766	209.6	213.4
Exempt Levies	1,200,815	1,380,548	15.0	418,014	-69.7	-65.2
Total Levies	<u>1,730,767</u>	<u>1,917,006</u>	<u>10.8</u>	<u>2,078,780</u>	<u>8.4</u>	<u>20.1</u>
Pratt						
Tax Lid Levies	140,509	N/A	N/A	286,971	N/A	N/A
Exempt Levies	328,401	N/A	N/A	343,280	N/A	N/A
Total Levies	<u>468,910</u>	<u>577,275</u>	<u>23.1</u>	<u>630,251</u>	<u>9.2</u>	<u>34.4</u>
Roeland Park						
Tax Lid Levies	140,036	141,336	0.9	140,127	-0.9	0.1
Exempt Levies	113,939	140,408	23.2	168,269	19.8	47.7
Total Levies	<u>253,975</u>	<u>281,744</u>	<u>10.9</u>	<u>308,396</u>	<u>9.5</u>	<u>21.4</u>

N/A means a Charter Ordinance exemption from the tax lid.



## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Russell						
Tax Lid Levies	N/A	N/A	N/A	315,822	N/A	N/A
Exempt Levies	N/A	N/A	N/A	281,283	N/A	N/A
Total Levies	641,645	574,519	-10.5	597,105	3.9	-6.9
Salina						
Tax Lid Levies	1,867,627	2,121,067	13.6	1,867,398	-12.0	0.0
Exempt Levies	2,295,694	2,148,393	-6.4	2,825,920	31.5	23.1
Total Levies	4,163,321	4,269,460	2.5	4,693,318	9.9	12.7
Scott City						
Tax Lid Levies	448,881	465,219	3.6	521,884	12.2	16.3
Exempt Levies	68,425	104,156	52.2	53,191	-48.9	-22.3
Total Levies	517,306	569,375	10.1	575,075	1.0	11.2
Shawnee						
Tax Lid Levies	1,099,305	1,334,025	21.4	1,545,517	15.9	40.6
Exempt Levies	1,378,358	1,848,755	34.1	1,756,221	-5.0	27.4
Total Levies	2,477,663	3,182,780	28.5	3,301,738	3.7	33.3
Topeka						
Tax Lid Levies	11,777,620	11,658,589	-1.0	12,739,792	9.3	8.2
Exempt Levies	5,200,867	5,894,694	13.3	7,074,693	20.0	36.0
Total Levies	16,978,487	17,553,283	3.4	19,814,485	12.9	16.7
Ulysses						
Tax Lid Levies	291,087	292,969	0.6	292,900	0.0	0.6
Exempt Levies	131,239	187,198	42.6	180,346	-3.7	37.4
Total Levies	422,326	480,167	13.7	473,246	-1.4	12.1
Valley Center						
Tax Lid Levies	91,891	109,403	19.1	111,381	1.8	21.2
Exempt Levies	224,490	232,766	3.7	300,330	29.0	33.8
Total Levies	316,381	342,169	8.2	411,711	20.3	30.1
Wakeeney						
Tax Lid Levies	62,948	93,118	47.9	253,075	171.8	302.0
Exempt Levies	314,145	296,993	-5.5	130,095	-56.2	-58.6
Total Levies	377,093	390,111	3.5	383,170	-1.8	1.6

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Wamego						
Tax Lid Levies	19,935	51,288	157.3	117,747	129.6	490.7
Exempt Levies	250,783	319,353	27.3	223,922	-29.9	-10.7
Total Levies	<u>270,718</u>	<u>370,641</u>	<u>36.9</u>	<u>341,669</u>	<u>-7.8</u>	<u>26.2</u>
Wellington						
Tax Lid Levies	N/A	N/A	N/A	773,163	N/A	N/A
Exempt Levies	N/A	N/A	N/A	202,040	N/A	N/A
Total Levies	<u>978,472</u>	<u>964,642</u>	<u>-1.4</u>	<u>975,203</u>	<u>1.1</u>	<u>-0.3</u>
Wichita						
Tax Lid Levies	15,389,456	26,103,459	69.6	29,653,735	13.6	92.7
Exempt Levies	20,023,570	13,202,885	-34.1	10,392,504	-21.3	-48.1
Total Levies	<u>35,413,026</u>	<u>39,306,344</u>	<u>11.0</u>	<u>40,046,239</u>	<u>1.9</u>	<u>13.1</u>
Winfield						
Tax Lid Levies	614,906	635,054	3.3	664,396	4.6	8.0
Exempt Levies	700,180	896,985	28.1	867,643	-3.3	23.9
Total Levies	<u>1,315,086</u>	<u>1,532,039</u>	<u>16.5</u>	<u>1,532,039</u>	<u>0.0</u>	<u>16.5</u>
Total Levies All Cities	186,530,884	202,151,548	8.4	213,959,823	5.8	14.7

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Cherryvale						
Tax Lid Levies	N/A	N/A	N/A	153,995	N/A	N/A
Exempt Levies	N/A	N/A	N/A	65,014	N/A	N/A
Total Levies	<u>118,147</u>	<u>219,984</u>	<u>86.2</u>	<u>219,009</u>	<u>-0.4</u>	<u>85.4</u>
Fairway						
Tax Lid Levies	N/A	N/A	N/A	288,143	N/A	N/A
Exempt Levies	N/A	N/A	N/A	93,000	N/A	N/A
Total Levies	<u>219,348</u>	<u>384,324</u>	<u>75.2</u>	<u>381,143</u>	<u>-0.8</u>	<u>73.8</u>
Lansing						
Tax Lid Levies	N/A	N/A	N/A	269,665	N/A	N/A
Exempt Levies	N/A	N/A	N/A	158,421	N/A	N/A
Total Levies	<u>216,482</u>	<u>308,479</u>	<u>42.5</u>	<u>428,086</u>	<u>38.8</u>	<u>97.7</u>
Hutchinson						
Tax Lid Levies	835,382	1,384,481	65.7	1,467,587	6.0	75.7
Exempt Levies	1,836,156	2,288,097	24.6	2,821,917	23.3	53.7
Total Levies	<u>2,671,538</u>	<u>3,672,578</u>	<u>37.5</u>	<u>4,289,504</u>	<u>16.8</u>	<u>60.6</u>
Wamego						
Tax Lid Levies	19,935	51,288	157.3	117,747	129.6	490.7
Exempt Levies	250,783	319,353	27.3	223,922	-29.9	-10.7
Total Levies	<u>270,718</u>	<u>370,641</u>	<u>36.9</u>	<u>341,669</u>	<u>-7.8</u>	<u>26.2</u>
Holton						
Tax Lid Levies	88,538	90,859	2.6	96,541	6.3	9.0
Exempt Levies	153,334	230,047	50.0	207,383	-9.9	35.2
Total Levies	<u>241,872</u>	<u>320,906</u>	<u>32.7</u>	<u>303,924</u>	<u>-5.3</u>	<u>25.7</u>
Junction City						
Tax Lid Levies	634,161	753,988	18.9	629,288	-16.5	-0.8
Exempt Levies	1,435,817	1,986,909	38.4	2,045,532	3.0	42.5
Total Levies	<u>2,069,978</u>	<u>2,740,897</u>	<u>32.4</u>	<u>2,674,820</u>	<u>-2.4</u>	<u>29.2</u>
Frontenac						
Tax Lid Levies	63,435	83,292	31.3	19,336	-76.8	-69.5
Exempt Levies	10,029	12,054	20.2	76,017	530.6	658.0
Total Levies	<u>73,464</u>	<u>95,346</u>	<u>29.8</u>	<u>95,353</u>	<u>0.0</u>	<u>29.8</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Shawnee						
Tax Lid Levies	1,099,305	1,334,025	21.4	1,545,517	15.9	40.6
Exempt Levies	1,378,358	1,848,755	34.1	1,756,221	-5.0	27.4
Total Levies	<u>2,477,663</u>	<u>3,182,780</u>	<u>28.5</u>	<u>3,301,738</u>	<u>3.7</u>	<u>33.3</u>
Baldwin City						
Tax Lid Levies	51,054	77,706	52.2	85,192	9.6	66.9
Exempt Levies	40,044	37,895	-5.4	30,391	-19.8	-24.1
Total Levies	<u>91,098</u>	<u>115,601</u>	<u>26.9</u>	<u>115,583</u>	<u>0.0</u>	<u>26.9</u>
Leawood						
Tax Lid Levies	1,026,927	1,777,418	73.1	1,369,293	-23.0	33.3
Exempt Levies	1,150,561	918,883	-20.1	1,504,753	63.8	30.8
Total Levies	<u>2,177,488</u>	<u>2,696,301</u>	<u>23.8</u>	<u>2,874,046</u>	<u>6.6</u>	<u>32.0</u>
Pratt						
Tax Lid Levies	140,509	N/A	N/A	286,971	N/A	N/A
Exempt Levies	328,401	N/A	N/A	343,280	N/A	N/A
Total Levies	<u>468,910</u>	<u>577,275</u>	<u>23.1</u>	<u>630,251</u>	<u>9.2</u>	<u>34.4</u>
Anthony						
Tax Lid Levies	N/A	N/A	N/A	183,198	N/A	N/A
Exempt Levies	N/A	N/A	N/A	135,800	N/A	N/A
Total Levies	<u>255,286</u>	<u>313,467</u>	<u>22.8</u>	<u>318,998</u>	<u>1.8</u>	<u>25.0</u>
Hesston						
Tax Lid Levies	N/A	N/A	N/A	110,232	N/A	N/A
Exempt Levies	N/A	N/A	N/A	318,372	N/A	N/A
Total Levies	<u>447,321</u>	<u>530,702</u>	<u>18.6</u>	<u>428,604</u>	<u>-19.2</u>	<u>-4.2</u>
Olathe						
Tax Lid Levies	1,756,534	3,785,698	115.5	3,846,515	1.6	119.0
Exempt Levies	4,311,164	3,393,512	-21.3	3,938,516	16.1	-8.6
Total Levies	<u>6,067,698</u>	<u>7,179,210</u>	<u>18.3</u>	<u>7,785,031</u>	<u>8.4</u>	<u>28.3</u>
Edwardsville						
Tax Lid Levies	92,921	160,624	72.9	317,420	97.6	241.6
Exempt Levies	292,558	294,516	0.7	91,580	-68.9	-68.7
Total Levies	<u>385,479</u>	<u>455,140</u>	<u>18.1</u>	<u>409,000</u>	<u>-10.1</u>	<u>6.1</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Newton						
Tax Lid Levies	N/A	N/A	N/A	1,371,215	N/A	N/A
Exempt Levies	N/A	N/A	N/A	1,043,198	N/A	N/A
Total Levies	1,851,487	2,175,447	17.5	2,414,413	11.0	30.4
Colby						
Tax Lid Levies	178,167	261,278	46.6	291,973	11.7	63.9
Exempt Levies	287,365	282,986	-1.5	248,250	-12.3	-13.6
Total Levies	465,532	544,264	16.9	540,223	-0.7	16.0
Winfield						
Tax Lid Levies	614,906	635,054	3.3	664,396	4.6	8.0
Exempt Levies	700,180	896,985	28.1	867,643	-3.3	23.9
Total Levies	1,315,086	1,532,039	16.5	1,532,039	0.0	16.5
Haysville						
Tax Lid Levies	174,414	393,476	125.6	301,503	-23.4	72.9
Exempt Levies	242,294	89,123	-63.2	290,713	226.2	20.0
Total Levies	416,708	482,599	15.8	592,216	22.7	42.1
El Dorado						
Tax Lid Levies	755,325	N/A	N/A	591,325	N/A	N/A
Exempt Levies	710,413	N/A	N/A	704,554	N/A	N/A
Total Levies	1,465,738	1,696,082	15.7	1,295,879	-23.6	-11.6
Marysville						
Tax Lid Levies	176,570	178,777	1.2	182,287	2.0	3.2
Exempt Levies	154,325	200,989	30.2	351,316	74.8	127.6
Total Levies	330,895	379,766	14.8	533,603	40.5	61.3
Osage City						
Tax Lid Levies	98,290	121,781	23.9	129,361	6.2	31.6
Exempt Levies	126,249	135,098	7.0	104,898	-22.4	-16.9
Total Levies	224,539	256,879	14.4	234,259	-8.8	4.3
Dodge City						
Tax Lid Levies	633,900	1,124,421	77.4	1,130,527	0.5	78.3
Exempt Levies	1,633,500	1,465,453	-10.3	1,569,310	7.1	-3.9
Total Levies	2,267,400	2,589,874	14.2	2,699,837	4.2	19.1

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Eureka						
Tax Lid Levies	99,892	124,573	24.7	192,612	54.6	92.8
Exempt Levies	203,242	221,495	9.0	144,204	-34.9	-29.0
Total Levies	<u>303,134</u>	<u>346,068</u>	<u>14.2</u>	<u>336,816</u>	<u>-2.7</u>	<u>11.1</u>
Ulysses						
Tax Lid Levies	291,087	292,969	0.6	292,900	0.0	0.6
Exempt Levies	131,239	187,198	42.6	180,346	-3.7	37.4
Total Levies	<u>422,326</u>	<u>480,167</u>	<u>13.7</u>	<u>473,246</u>	<u>-1.4</u>	<u>12.1</u>
McPherson						
Tax Lid Levies	N/A	N/A	N/A	1,056,048	N/A	N/A
Exempt Levies	N/A	N/A	N/A	931,203	N/A	N/A
Total Levies	<u>1,480,921</u>	<u>1,677,969</u>	<u>13.3</u>	<u>1,987,251</u>	<u>18.4</u>	<u>34.2</u>
Lenexa						
Tax Lid Levies	1,870,550	3,044,884	62.8	1,011,121	-66.8	-45.9
Exempt Levies	5,020,470	4,759,328	-5.2	7,621,723	60.1	51.8
Total Levies	<u>6,891,020</u>	<u>7,804,212</u>	<u>13.3</u>	<u>8,632,844</u>	<u>10.6</u>	<u>25.3</u>
Manhattan						
Tax Lid Levies	26,218	2,665,911	10068	1,797,942	-32.6	6757.7
Exempt Levies	4,009,355	1,895,938	-52.7	3,128,855	65.0	-22.0
Total Levies	<u>4,035,573</u>	<u>4,561,849</u>	<u>13.0</u>	<u>4,926,797</u>	<u>8.0</u>	<u>22.1</u>
Arkansas City						
Tax Lid Levies	489,254	499,720	2.1	499,720	0.0	2.1
Exempt Levies	571,520	692,873	21.2	708,953	2.3	24.0
Total Levies	<u>1,060,774</u>	<u>1,192,593</u>	<u>12.4</u>	<u>1,208,673</u>	<u>1.3</u>	<u>13.9</u>
Hays						
Tax Lid Levies	454,224	770,576	69.6	411,928	-46.5	-9.3
Exempt Levies	1,435,621	1,344,306	-6.4	1,645,427	22.4	14.6
Total Levies	<u>1,889,845</u>	<u>2,114,882</u>	<u>11.9</u>	<u>2,057,355</u>	<u>-2.7</u>	<u>8.9</u>
Hiawatha						
Tax Lid Levies	121,816	146,958	20.6	149,987	2.1	23.1
Exempt Levies	207,297	221,026	6.6	239,281	8.3	15.4
Total Levies	<u>329,113</u>	<u>367,984</u>	<u>11.8</u>	<u>389,268</u>	<u>5.8</u>	<u>18.3</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Burlington						
Tax Lid Levies	74,357	74,230	-0.2	123,156	65.9	65.6
Exempt Levies	128,634	152,589	18.6	104,712	-31.4	-18.6
Total Levies	<u>202,991</u>	<u>226,819</u>	<u>11.7</u>	<u>227,868</u>	<u>0.5</u>	<u>12.3</u>
Osawatomie						
Tax Lid Levies	71,046	75,755	6.6	82,361	8.7	15.9
Exempt Levies	260,515	293,784	12.8	316,410	7.7	21.5
Total Levies	<u>331,561</u>	<u>369,539</u>	<u>11.5</u>	<u>398,771</u>	<u>7.9</u>	<u>20.3</u>
Wichita						
Tax Lid Levies	15,389,456	26,103,459	69.6	29,653,735	13.6	92.7
Exempt Levies	20,023,570	13,202,885	-34.1	10,392,504	-21.3	-48.1
Total Levies	<u>35,413,026</u>	<u>39,306,344</u>	<u>11.0</u>	<u>40,046,239</u>	<u>1.9</u>	<u>13.1</u>
Roeland Park						
Tax Lid Levies	140,036	141,336	0.9	140,127	-0.9	0.1
Exempt Levies	113,939	140,408	23.2	168,269	19.8	47.7
Total Levies	<u>253,975</u>	<u>281,744</u>	<u>10.9</u>	<u>308,396</u>	<u>9.5</u>	<u>21.4</u>
Prairie Village						
Tax Lid Levies	529,952	536,458	1.2	1,660,766	209.6	213.4
Exempt Levies	1,200,815	1,380,548	15.0	418,014	-69.7	-65.2
Total Levies	<u>1,730,767</u>	<u>1,917,006</u>	<u>10.8</u>	<u>2,078,780</u>	<u>8.4</u>	<u>20.1</u>
Augusta						
Tax Lid Levies	N/A	N/A	N/A	457,200	N/A	N/A
Exempt Levies	N/A	N/A	N/A	299,849	N/A	N/A
Total Levies	<u>616,590</u>	<u>681,073</u>	<u>10.5</u>	<u>757,049</u>	<u>11.2</u>	<u>22.8</u>
Garnett						
Tax Lid Levies	192,534	193,789	0.7	200,321	3.4	4.0
Exempt Levies	110,725	140,899	27.3	141,154	0.2	27.5
Total Levies	<u>303,259</u>	<u>334,688</u>	<u>10.4</u>	<u>341,475</u>	<u>2.0</u>	<u>12.6</u>
Eudora						
Tax Lid Levies	47,828	N/A	N/A	74,942	N/A	56.7
Exempt Levies	32,805	N/A	N/A	14,022	N/A	-57.3
Total Levies	<u>80,633</u>	<u>88,964</u>	<u>10.3</u>	<u>88,964</u>	<u>0.0</u>	<u>10.3</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Andover						
Tax Lid Levies	N/A	N/A	N/A	356,350	N/A	N/A
Exempt Levies	N/A	N/A	N/A	121,289	N/A	N/A
Total Levies	<u>389,692</u>	<u>429,868</u>	10.3	<u>477,639</u>	11.1	22.6
Scott City						
Tax Lid Levies	448,881	465,219	3.6	521,884	12.2	16.3
Exempt Levies	68,425	104,156	52.2	53,191	-48.9	-22.3
Total Levies	<u>517,306</u>	<u>569,375</u>	10.1	<u>575,075</u>	1.0	11.2
Belleville						
Tax Lid Levies	N/A	N/A	N/A	176,572	N/A	N/A
Exempt Levies	N/A	N/A	N/A	93,153	N/A	N/A
Total Levies	<u>219,448</u>	<u>241,132</u>	9.9	<u>269,725</u>	11.9	22.9
Lindsborg						
Tax Lid Levies	N/A	N/A	N/A	103,648	N/A	N/A
Exempt Levies	N/A	N/A	N/A	162,743	N/A	N/A
Total Levies	<u>189,032</u>	<u>207,309</u>	9.7	<u>266,391</u>	28.5	40.9
Mulvane						
Tax Lid Levies	N/A	N/A	N/A	295,075	N/A	N/A
Exempt Levies	N/A	N/A	N/A	178,674	N/A	N/A
Total Levies	<u>384,061</u>	<u>420,900</u>	9.6	<u>473,749</u>	12.6	23.4
Lawrence						
Tax Lid Levies	2,777,653	3,102,742	11.7	3,576,894	15.3	28.8
Exempt Levies	3,493,894	3,749,135	7.3	3,522,499	-6.0	0.8
Total Levies	<u>6,271,547</u>	<u>6,851,877</u>	9.3	<u>7,099,393</u>	3.6	13.2
Merriam						
Tax Lid Levies	202,920	290,518	43.2	495,846	70.7	144.4
Exempt Levies	786,390	785,337	-0.1	1,095,691	39.5	39.3
Total Levies	<u>989,310</u>	<u>1,075,855</u>	8.7	<u>1,591,537</u>	47.9	60.9
Columbus						
Tax Lid Levies	101,716	104,623	2.9	117,393	12.2	15.4
Exempt Levies	76,502	89,192	16.6	83,488	-6.4	9.1
Total Levies	<u>178,218</u>	<u>193,815</u>	8.8	<u>200,881</u>	3.6	12.7

N/A means a Charter Ordinance exemption from the tax lid.



## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Valley Center						
Tax Lid Levies	91,891	109,403	19.1	111,381	1.8	21.2
Exempt Levies	224,490	232,766	3.7	300,330	29.0	33.8
Total Levies	316,381	342,169	8.2	411,711	20.3	30.1
Bel Aire						
Tax Lid Levies	115,557	124,207	7.5	128,256	3.3	11.0
Exempt Levies	0	0		0		
Total Levies	115,557	124,207	7.5	128,256	3.3	11.0
Liberal						
Tax Lid Levies	N/A	N/A	N/A	1,350,340	N/A	N/A
Exempt Levies	N/A	N/A	N/A	399,925	N/A	N/A
Total Levies	1,605,883	1,721,309	7.2	1,750,265	1.7	9.0
Chanute						
Tax Lid Levies	316,732	297,538	-6.1	298,517	0.3	-5.8
Exempt Levies	605,721	684,084	12.9	809,029	18.3	33.6
Total Levies	922,453	981,622	6.4	1,107,546	12.8	20.1
Clay Center						
Tax Lid Levies	191,488	242,184	26.5	370,402	52.9	93.4
Exempt Levies	245,162	219,843	-10.3	171,289	-22.1	-30.1
Total Levies	436,650	462,027	5.8	541,691	17.2	24.1
Leavenworth						
Tax Lid Levies	N/A	N/A	N/A	1,973,580	N/A	N/A
Exempt Levies	N/A	N/A	N/A	1,915,050	N/A	N/A
Total Levies	2,861,399	3,021,386	5.6	3,888,630	28.7	35.9
Baxter Springs						
Tax Lid Levies	92,376	87,508	-5.3	101,543	16.0	9.9
Exempt Levies	124,198	140,994	13.5	135,731	-3.7	9.3
Total Levies	216,574	228,502	5.5	237,274	3.8	9.6
Parsons						
Tax Lid Levies	N/A	N/A	N/A	1,052,888	N/A	N/A
Exempt Levies	N/A	N/A	N/A	430,278	N/A	N/A
Total Levies	1,407,804	1,483,224	5.4	1,483,166	0.0	5.4

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Overland Park						
Tax Lid Levies	7,445,100	7,842,400	5.3	7,895,000	0.7	6.0
Exempt Levies	0	0	N/A	0	N/A	N/A
Total Levies	<u>7,445,100</u>	<u>7,842,400</u>	<u>5.3</u>	<u>7,895,000</u>	<u>0.7</u>	<u>6.0</u>
Pittsburg						
Tax Lid Levies	655,020	1,543,383	135.6	970,886	-37.1	48.2
Exempt Levies	1,307,009	520,754	-60.2	1,093,251	109.9	-16.4
Total Levies	<u>1,962,029</u>	<u>2,064,137</u>	<u>5.2</u>	<u>2,064,137</u>	<u>0.0</u>	<u>5.2</u>
Concordia						
Tax Lid Levies	223,926	253,253	13.1	347,174	37.1	55.0
Exempt Levies	397,903	400,835	0.7	338,325	-15.6	-15.0
Total Levies	<u>621,829</u>	<u>654,088</u>	<u>5.2</u>	<u>685,499</u>	<u>4.8</u>	<u>10.2</u>
Derby						
Tax Lid Levies	143,994	442,175	207.1	933,667	111.2	548.4
Exempt Levies	1,134,674	901,933	-20.5	522,437	-42.1	-54.0
Total Levies	<u>1,278,668</u>	<u>1,344,108</u>	<u>5.1</u>	<u>1,456,104</u>	<u>8.3</u>	<u>13.9</u>
Lyons						
Tax Lid Levies	133,531	141,635	6.1	198,960	40.5	49.0
Exempt Levies	199,354	208,289	4.5	134,458	-35.4	-32.6
Total Levies	<u>332,885</u>	<u>349,924</u>	<u>5.1</u>	<u>333,418</u>	<u>-4.7</u>	<u>0.2</u>
Fredonia						
Tax Lid Levies	41,037	41,443	1.0	42,110	1.6	2.6
Exempt Levies	152,410	159,361	4.6	159,036	-0.2	4.3
Total Levies	<u>193,447</u>	<u>200,804</u>	<u>3.8</u>	<u>201,146</u>	<u>0.2</u>	<u>4.0</u>
Phillipsburg						
Tax Lid Levies	115,544	110,345	-4.5	133,189	20.7	15.3
Exempt Levies	120,229	134,103	11.5	214,076	59.6	78.1
Total Levies	<u>235,773</u>	<u>244,448</u>	<u>3.7</u>	<u>347,265</u>	<u>42.1</u>	<u>47.3</u>
Larned						
Tax Lid Levies	326,600	357,829	9.6	387,580	8.3	18.7
Exempt Levies	340,149	332,465	-2.3	325,833	-2.0	-4.2
Total Levies	<u>666,749</u>	<u>690,294</u>	<u>3.5</u>	<u>713,413</u>	<u>3.3</u>	<u>7.0</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Wakeeney						
Tax Lid Levies	62,948	93,118	47.9	253,075	171.8	302.0
Exempt Levies	314,145	296,993	-5.5	130,095	-56.2	-58.6
Total Levies	<u>377,093</u>	<u>390,111</u>	<u>3.5</u>	<u>383,170</u>	<u>-1.8</u>	<u>1.6</u>
Ottawa						
Tax Lid Levies	408,358	476,029	16.6	585,763	23.1	43.4
Exempt Levies	860,317	836,268	-2.8	823,334	-1.5	-4.3
Total Levies	<u>1,268,675</u>	<u>1,312,297</u>	<u>3.4</u>	<u>1,409,097</u>	<u>7.4</u>	<u>11.1</u>
Topeka						
Tax Lid Levies	11,777,620	11,658,589	-1.0	12,739,792	9.3	8.2
Exempt Levies	5,200,867	5,894,694	13.3	7,074,693	20.0	36.0
Total Levies	<u>16,978,487</u>	<u>17,553,283</u>	<u>3.4</u>	<u>19,814,485</u>	<u>12.9</u>	<u>16.7</u>
Garden City						
Tax Lid Levies	493,370	893,845	81.2	742,180	-17.0	50.4
Exempt Levies	1,196,815	852,400	-28.8	1,210,008	42.0	1.1
Total Levies	<u>1,690,185</u>	<u>1,746,245</u>	<u>3.3</u>	<u>1,952,188</u>	<u>11.8</u>	<u>15.5</u>
Emporia						
Tax Lid Levies	N/A	N/A	N/A	2,370,751	N/A	N/A
Exempt Levies	N/A	N/A	N/A	1,008,652	N/A	N/A
Total Levies	<u>3,122,082</u>	<u>3,214,187</u>	<u>3.0</u>	<u>3,379,403</u>	<u>5.1</u>	<u>8.2</u>
Salina						
Tax Lid Levies	1,867,627	2,121,067	13.6	1,867,398	-12.0	0.0
Exempt Levies	2,295,694	2,148,393	-6.4	2,825,920	31.5	23.1
Total Levies	<u>4,163,321</u>	<u>4,269,460</u>	<u>2.5</u>	<u>4,693,318</u>	<u>9.9</u>	<u>12.7</u>
Bonner Springs						
Tax Lid Levies	N/A	N/A	N/A	221,997	N/A	N/A
Exempt Levies	N/A	N/A	N/A	643,003	N/A	N/A
Total Levies	<u>748,319</u>	<u>766,951</u>	<u>2.5</u>	<u>865,000</u>	<u>12.8</u>	<u>15.6</u>
Kingman						
Tax Lid Levies	N/A	N/A	N/A	262,456	N/A	N/A
Exempt Levies	N/A	N/A	N/A	272,348	N/A	N/A
Total Levies	<u>522,731</u>	<u>534,804</u>	<u>2.3</u>	<u>534,804</u>	<u>0.0</u>	<u>2.3</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Galena						
Tax Lid Levies	84,911	89,660	5.6	100,420	12.0	18.3
Exempt Levies	53,964	52,318	-3.1	52,919	1.1	-1.9
Total Levies	<u>138,875</u>	<u>141,978</u>	<u>2.2</u>	<u>153,339</u>	<u>8.0</u>	<u>10.4</u>
Atchison						
Tax Lid Levies	1,430,288	1,457,213	1.9	1,144,078	-21.5	-20.0
Exempt Levies	110,129	114,390	3.9	439,781	284.5	299.3
Total Levies	<u>1,540,417</u>	<u>1,571,603</u>	<u>2.0</u>	<u>1,583,859</u>	<u>0.8</u>	<u>2.8</u>
Park City						
Tax Lid Levies	124,643	188,849	51.5	99,658	-47.2	-20.0
Exempt Levies	123,503	63,744	-48.4	159,484	150.2	29.1
Total Levies	<u>248,146</u>	<u>252,593</u>	<u>1.8</u>	<u>259,142</u>	<u>2.6</u>	<u>4.4</u>
Kansas City						
Tax Lid Levies	25,102,458	25,469,286	1.5	25,833,444	1.4	2.9
Exempt Levies	4,437,612	4,502,566	1.5	5,346,186	18.7	20.5
Total Levies	<u>29,540,070</u>	<u>29,971,852</u>	<u>1.5</u>	<u>31,179,630</u>	<u>4.0</u>	<u>5.6</u>
Fort Scott						
Tax Lid Levies	774,268	964,525	24.6	898,220	-6.9	16.0
Exempt Levies	212,477	33,468	-84.2	48,773	45.7	-77.0
Total Levies	<u>986,745</u>	<u>997,993</u>	<u>1.1</u>	<u>946,993</u>	<u>-5.1</u>	<u>-4.0</u>
Mission Hills						
Tax Lid Levies	N/A	N/A	N/A	950,858	N/A	N/A
Exempt Levies	N/A	N/A	N/A	0	N/A	N/A
Total Levies	<u>943,333</u>	<u>950,858</u>	<u>0.8</u>	<u>950,858</u>	<u>0.0</u>	<u>0.8</u>
Goodland						
Tax Lid Levies	289,600	367,890	27.0	291,430	-20.8	0.6
Exempt Levies	224,857	148,993	-33.7	288,179	93.4	28.2
Total Levies	<u>514,457</u>	<u>516,883</u>	<u>0.5</u>	<u>579,609</u>	<u>12.1</u>	<u>12.7</u>
Norton						
Tax Lid Levies	N/A	N/A	N/A	300,782	N/A	N/A
Exempt Levies	N/A	N/A	N/A	102,447	N/A	N/A
Total Levies	<u>362,475</u>	<u>362,168</u>	<u>-0.1</u>	<u>403,229</u>	<u>11.3</u>	<u>11.2</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Great Bend						
Tax Lid Levies	1,145,000	1,733,800	51.4	1,778,100	2.6	55.3
Exempt Levies	1,297,900	704,700	-45.7	767,400	8.9	-40.9
Total Levies	<u>2,442,900</u>	<u>2,438,500</u>	<u>-0.2</u>	<u>2,545,500</u>	<u>4.4</u>	<u>4.2</u>
Hillsboro						
Tax Lid Levies	N/A	N/A	N/A	104,803	N/A	N/A
Exempt Levies	N/A	N/A	N/A	104,452	N/A	N/A
Total Levies	<u>209,813</u>	<u>209,020</u>	<u>-0.4</u>	<u>209,255</u>	<u>0.1</u>	<u>-0.3</u>
Plainville						
Tax Lid Levies	N/A	N/A	N/A	109,718	N/A	N/A
Exempt Levies	N/A	N/A	N/A	128,311	N/A	N/A
Total Levies	<u>239,083</u>	<u>238,029</u>	<u>-0.4</u>	<u>238,029</u>	<u>0.0</u>	<u>-0.4</u>
Herington						
Tax Lid Levies	N/A	N/A	N/A	140,306	N/A	N/A
Exempt Levies	N/A	N/A	N/A	208,411	N/A	N/A
Total Levies	<u>370,791</u>	<u>368,428</u>	<u>-0.6</u>	<u>348,717</u>	<u>-5.4</u>	<u>-6.0</u>
Coffeyville						
Tax Lid Levies	543,773	544,432	0.1	419,260	-23.0	-22.9
Exempt Levies	700,943	684,070	-2.4	933,248	36.4	33.1
Total Levies	<u>1,244,716</u>	<u>1,228,502</u>	<u>-1.3</u>	<u>1,352,508</u>	<u>10.1</u>	<u>8.7</u>
Wellington						
Tax Lid Levies	N/A	N/A	N/A	773,163	N/A	N/A
Exempt Levies	N/A	N/A	N/A	202,040	N/A	N/A
Total Levies	<u>978,472</u>	<u>964,642</u>	<u>-1.4</u>	<u>975,203</u>	<u>1.1</u>	<u>-0.3</u>
Beloit						
Tax Lid Levies	N/A	N/A	N/A	347,511	N/A	N/A
Exempt Levies	N/A	N/A	N/A	80,697	N/A	N/A
Total Levies	<u>429,941</u>	<u>423,768</u>	<u>-1.4</u>	<u>428,208</u>	<u>1.0</u>	<u>-0.4</u>
Hoisington						
Tax Lid Levies	125,131	124,842	-0.2	94,312	-24.5	-24.6
Exempt Levies	119,830	115,926	-3.3	144,814	24.9	20.8
Total Levies	<u>244,961</u>	<u>240,768</u>	<u>-1.7</u>	<u>239,126</u>	<u>-0.7</u>	<u>-2.4</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
<b>Gardner</b>						
Tax Lid Levies	116,887	N/A	N/A	187,659	N/A	60.5
Exempt Levies	158,753	N/A	N/A	82,543	N/A	-48.0
Total Levies	<u>275,640</u>	<u>270,428</u>	-1.9	<u>270,202</u>	-0.1	-2.0
<b>Ellinwood</b>						
Tax Lid Levies	61,650	N/A	N/A	87,140	N/A	41.3
Exempt Levies	70,836	N/A	N/A	31,953	N/A	-54.9
Total Levies	<u>132,486</u>	<u>129,625</u>	-2.2	<u>119,093</u>	-8.1	-10.1
<b>Mission</b>						
Tax Lid Levies	424,817	415,410	-2.2	409,170	-1.5	-3.7
Exempt Levies	0	0	N/A	0	N/A	N/A
Total Levies	<u>424,817</u>	<u>415,410</u>	-2.2	<u>409,170</u>	-1.5	-3.7
<b>Independence</b>						
Tax Lid Levies	648,089	1,017,936	57.1	637,742	-37.3	-1.6
Exempt Levies	565,083	166,303	-70.6	728,862	338.3	29.0
Total Levies	<u>1,213,172</u>	<u>1,184,239</u>	-2.4	<u>1,366,604</u>	15.4	12.6
<b>Abilene</b>						
Tax Lid Levies	N/A	N/A	N/A	405,280	N/A	N/A
Exempt Levies	N/A	N/A	N/A	226,493	N/A	N/A
Total Levies	<u>633,041</u>	<u>617,262</u>	-2.5	<u>631,773</u>	2.4	-0.2
<b>Neodesha</b>						
Tax Lid Levies	62,838	N/A	N/A	88,169	N/A	40.3
Exempt Levies	127,105	N/A	N/A	99,786	N/A	-21.5
Total Levies	<u>189,943</u>	<u>183,287</u>	-3.5	<u>187,955</u>	2.5	-1.0
<b>Girard</b>						
Tax Lid Levies	143,295	135,100	-5.7	152,612	13.0	6.5
Exempt Levies	64,233	57,317	-10.8	105,806	84.6	64.7
Total Levies	<u>207,528</u>	<u>192,417</u>	-7.3	<u>258,418</u>	34.3	24.5
<b>Medicine Lodge</b>						
Tax Lid Levies	N/A	N/A	N/A	175,841	N/A	N/A
Exempt Levies	N/A	N/A	N/A	160,992	N/A	N/A
Total Levies	<u>365,869</u>	<u>333,161</u>	-8.9	<u>336,833</u>	1.1	-7.9

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Selected Cities (% of Chg 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Iola						
Tax Lid Levies	294,014	301,627	2.6	289,224	-4.1	-1.6
Exempt Levies	291,373	227,072	-22.1	220,725	-2.8	-24.2
Total Levies	<u>585,387</u>	<u>528,699</u>	<u>-9.7</u>	<u>509,949</u>	<u>-3.5</u>	<u>-12.9</u>
Russell						
Tax Lid Levies	N/A	N/A	N/A	315,822	N/A	N/A
Exempt Levies	N/A	N/A	N/A	281,283	N/A	N/A
Total Levies	<u>641,645</u>	<u>574,519</u>	<u>-10.5</u>	<u>597,105</u>	<u>3.9</u>	<u>-6.9</u>
Paola						
Tax Lid Levies	231,908	327,320	41.1	289,913	-11.4	25.0
Exempt Levies	343,195	176,284	-48.6	395,008	124.1	15.1
Total Levies	<u>575,103</u>	<u>503,604</u>	<u>-12.4</u>	<u>684,921</u>	<u>36.0</u>	<u>19.1</u>
Hugoton						
Tax Lid Levies	142,060	N/A	N/A	265,199	N/A	N/A
Exempt Levies	144,927	N/A	N/A	0	N/A	N/A
Total Levies	<u>286,987</u>	<u>236,712</u>	<u>-17.5</u>	<u>265,199</u>	<u>12.0</u>	<u>-7.6</u>

N/A means a Charter Ordinance exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Allen County						
Tax Lid Levies	887,851	902,985	1.7	1,291,629	43.0	45.5
Exempt Levies	699,246	763,680	9.2	462,461	-39.4	-33.9
Total Levies	<u>1,587,097</u>	<u>1,666,665</u>	<u>5.0</u>	<u>1,754,090</u>	<u>5.2</u>	<u>10.5</u>
Anderson County						
Tax Lid Levies	243,960	244,716	0.3	946,390	286.7	287.9
Exempt Levies	1,187,640	1,185,426	-0.2	527,557	-55.5	-55.6
Total Levies	<u>1,431,600</u>	<u>1,430,142</u>	<u>-0.1</u>	<u>1,473,947</u>	<u>3.1</u>	<u>3.0</u>
Atchinson County						
Tax Lid Levies	N/A	N/A	N/A	1,168,783	N/A	N/A
Exempt Levies	N/A	N/A	N/A	453,010	N/A	N/A
Total Levies	<u>1,396,025</u>	<u>1,533,663</u>	<u>9.9</u>	<u>1,621,793</u>	<u>5.7</u>	<u>16.2</u>
Barber County						
Tax Lid Levies	351,284	638,917	81.9	1,266,650	98.2	260.6
Exempt Levies	1,459,975	1,375,659	-5.8	644,524	-53.1	-55.9
Total Levies	<u>1,811,259</u>	<u>2,014,576</u>	<u>11.2</u>	<u>1,911,174</u>	<u>-5.1</u>	<u>5.5</u>
Barton County						
Tax Lid Levies	895,716	1,370,758	53.0	1,860,708	35.7	107.7
Exempt Levies	1,193,924	1,258,425	5.4	678,978	-46.0	-43.1
Total Levies	<u>2,089,640</u>	<u>2,629,183</u>	<u>25.8</u>	<u>2,539,686</u>	<u>-3.4</u>	<u>21.5</u>
Bourbon County						
Tax Lid Levies	N/A	N/A	N/A	1,399,494	N/A	N/A
Exempt Levies	N/A	N/A	N/A	383,088	N/A	N/A
Total Levies	<u>1,688,956</u>	<u>1,724,072</u>	<u>2.1</u>	<u>1,782,582</u>	<u>3.4</u>	<u>5.5</u>
Brown County						
Tax Lid Levies	683,654	763,084	11.6	1,254,391	64.4	83.5
Exempt Levies	860,553	792,684	-7.9	300,065	-62.1	-65.1
Total Levies	<u>1,544,207</u>	<u>1,555,768</u>	<u>0.7</u>	<u>1,554,456</u>	<u>-0.1</u>	<u>0.7</u>
Butler County						
Tax Lid Levies	2,334,240	1,707,206	-26.9	3,496,335	104.8	49.8
Exempt Levies	1,516,103	2,449,085	61.5	1,018,786	-58.4	-32.8
Total Levies	<u>3,850,343</u>	<u>4,156,291</u>	<u>7.9</u>	<u>4,515,121</u>	<u>8.6</u>	<u>17.3</u>

N/A means a Charter Resolution exemption from the tax lid.



## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Chase County						
Tax Lid Levies	483,798	608,732	25.8	813,704	33.7	68.2
Exempt Levies	563,883	606,069	7.5	378,413	-37.6	-32.9
Total Levies	<u>1,047,681</u>	<u>1,214,801</u>	<u>16.0</u>	<u>1,192,117</u>	<u>-1.9</u>	<u>13.8</u>
Chautauqua County						
Tax Lid Levies	252,422	357,305	41.6	892,099	149.7	253.4
Exempt Levies	884,968	821,238	-7.2	307,522	-62.6	-65.3
Total Levies	<u>1,137,390</u>	<u>1,178,543</u>	<u>3.6</u>	<u>1,199,621</u>	<u>1.8</u>	<u>5.5</u>
Cherokee County						
Tax Lid Levies	891,948	1,039,700	16.6	1,355,228	30.3	51.9
Exempt Levies	1,381,467	1,258,903	-8.9	819,462	-34.9	-40.7
Total Levies	<u>2,273,415</u>	<u>2,298,603</u>	<u>1.1</u>	<u>2,174,690</u>	<u>-5.4</u>	<u>-4.3</u>
Cheyenne County						
Tax Lid Levies	430,883	438,801	1.8	563,400	28.4	30.8
Exempt Levies	510,089	533,474	4.6	414,889	-22.2	-18.7
Total Levies	<u>940,972</u>	<u>972,275</u>	<u>3.3</u>	<u>978,289</u>	<u>0.6</u>	<u>4.0</u>
Clark County						
Tax Lid Levies	N/A	N/A	N/A	1,000,008	N/A	N/A
Exempt Levies	N/A	N/A	N/A	222,149	N/A	N/A
Total Levies	<u>1,099,476</u>	<u>1,195,302</u>	<u>8.7</u>	<u>1,222,157</u>	<u>2.2</u>	<u>11.2</u>
Clay County						
Tax Lid Levies	215,128	278,087	29.3	1,316,083	373.3	511.8
Exempt Levies	1,305,644	1,388,979	6.4	333,861	-76.0	-74.4
Total Levies	<u>1,520,772</u>	<u>1,667,066</u>	<u>9.6</u>	<u>1,649,944</u>	<u>-1.0</u>	<u>8.5</u>
Cloud County						
Tax Lid Levies	N/A	N/A	N/A	1,685,591	N/A	N/A
Exempt Levies	N/A	N/A	N/A	617,275	N/A	N/A
Total Levies	<u>2,271,756</u>	<u>2,367,885</u>	<u>4.2</u>	<u>2,302,866</u>	<u>-2.7</u>	<u>1.4</u>
Coffey County						
Tax Lid Levies	9,792,939	10,037,398	2.5	9,365,897	-6.7	-4.4
Exempt Levies	2,117,841	3,179,294	50.1	5,765,406	81.3	172.2
Total Levies	<u>11,910,780</u>	<u>13,216,692</u>	<u>11.0</u>	<u>15,131,303</u>	<u>14.5</u>	<u>27.0</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Comanche County						
Tax Lid Levies	534,153	670,509	25.5	734,236	9.5	37.5
Exempt Levies	572,535	538,826	-5.9	462,999	-14.1	-19.1
Total Levies	<u>1,106,688</u>	<u>1,209,335</u>	<u>9.3</u>	<u>1,197,235</u>	<u>-1.0</u>	<u>8.2</u>
Cowley County						
Tax Lid Levies	1,546,847	1,642,772	6.2	1,672,239	1.8	8.1
Exempt Levies	1,097,917	1,260,430	14.8	978,886	-22.3	-10.8
Total Levies	<u>2,644,764</u>	<u>2,903,202</u>	<u>9.8</u>	<u>2,651,125</u>	<u>-8.7</u>	<u>0.2</u>
Crawford County						
Tax Lid Levies	1,386,455	1,525,734	10.0	2,152,374	41.1	55.2
Exempt Levies	2,076,878	2,033,748	-2.1	1,230,975	-39.5	-40.7
Total Levies	<u>3,463,333</u>	<u>3,559,482</u>	<u>2.8</u>	<u>3,383,349</u>	<u>-4.9</u>	<u>-2.3</u>
Decatur County						
Tax Lid Levies	259,498	363,461	40.1	591,449	62.7	127.9
Exempt Levies	802,456	640,949	-20.1	308,394	-51.9	-61.6
Total Levies	<u>1,061,954</u>	<u>1,004,410</u>	<u>-5.4</u>	<u>899,843</u>	<u>-10.4</u>	<u>-15.3</u>
Dickinson County						
Tax Lid Levies	633,001	1,032,449	63.1	1,694,240	64.1	167.7
Exempt Levies	1,251,463	1,332,905	6.5	519,720	-61.0	-58.5
Total Levies	<u>1,884,464</u>	<u>2,365,354</u>	<u>25.5</u>	<u>2,213,960</u>	<u>-6.4</u>	<u>17.5</u>
Doniphan County						
Tax Lid Levies	669,403	776,432	16.0	903,070	16.3	34.9
Exempt Levies	299,892	223,990	-25.3	213,843	-4.5	-28.7
Total Levies	<u>969,295</u>	<u>1,000,422</u>	<u>3.2</u>	<u>1,116,913</u>	<u>11.6</u>	<u>15.2</u>
Douglas County						
Tax Lid Levies	2,327,903	2,109,186	-9.4	5,301,552	151.4	127.7
Exempt Levies	4,835,950	5,714,624	18.2	3,569,691	-37.5	-26.2
Total Levies	<u>7,163,853</u>	<u>7,823,810</u>	<u>9.2</u>	<u>8,871,243</u>	<u>13.4</u>	<u>23.8</u>
Edwards County						
Tax Lid Levies	517,353	528,274	2.1	804,326	52.3	55.5
Exempt Levies	545,095	596,850	9.5	408,203	-31.6	-25.1
Total Levies	<u>1,062,448</u>	<u>1,125,124</u>	<u>5.9</u>	<u>1,212,529</u>	<u>7.8</u>	<u>14.1</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Elk County						
Tax Lid Levies	534,492	518,226	-3.0	766,134	47.8	43.3
Exempt Levies	631,747	665,691	5.4	441,682	-33.7	-30.1
Total Levies	<u>1,166,239</u>	<u>1,183,917</u>	<u>1.5</u>	<u>1,207,816</u>	<u>2.0</u>	<u>3.6</u>
Ellis County						
Tax Lid Levies	2,392,058	2,428,290	1.5	2,405,650	-0.9	0.6
Exempt Levies	1,521,126	1,699,710	11.7	1,004,348	-40.9	-34.0
Total Levies	<u>3,913,184</u>	<u>4,128,000</u>	<u>5.5</u>	<u>3,409,998</u>	<u>-17.4</u>	<u>-12.9</u>
Ellsworth County						
Tax Lid Levies	556,642	695,977	25.0	862,862	24.0	55.0
Exempt Levies	555,519	805,638	45.0	403,923	-49.9	-27.3
Total Levies	<u>1,112,161</u>	<u>1,501,615</u>	<u>35.0</u>	<u>1,266,785</u>	<u>-15.6</u>	<u>13.9</u>
Finney County						
Tax Lid Levies	N/A	N/A	N/A	4,899,459	N/A	N/A
Exempt Levies	N/A	N/A	N/A	2,855,655	N/A	N/A
Total Levies	<u>6,819,549</u>	<u>7,408,219</u>	<u>8.6</u>	<u>7,755,114</u>	<u>4.7</u>	<u>13.7</u>
Ford County						
Tax Lid Levies	N/A	N/A	N/A	2,348,426	N/A	N/A
Exempt Levies	N/A	N/A	N/A	1,318,260	N/A	N/A
Total Levies	<u>2,833,886</u>	<u>3,067,393</u>	<u>8.2</u>	<u>3,666,686</u>	<u>19.5</u>	<u>29.4</u>
Franklin County						
Tax Lid Levies	1,110,892	1,161,623	4.6	1,696,621	46.1	52.7
Exempt Levies	1,122,478	1,226,980	9.3	1,169,982	-4.6	4.2
Total Levies	<u>2,233,370</u>	<u>2,388,603</u>	<u>7.0</u>	<u>2,866,603</u>	<u>20.0</u>	<u>28.4</u>
Geary County						
Tax Lid Levies	N/A	N/A	N/A	1,564,316	N/A	N/A
Exempt Levies	N/A	N/A	N/A	1,104,519	N/A	N/A
Total Levies	<u>2,280,984</u>	<u>2,699,754</u>	<u>18.4</u>	<u>2,668,835</u>	<u>-1.1</u>	<u>17.0</u>
Gove County						
Tax Lid Levies	573,765	484,200	-15.6	824,390	70.3	43.7
Exempt Levies	363,880	597,530	64.2	279,570	-53.2	-23.2
Total Levies	<u>937,645</u>	<u>1,081,730</u>	<u>15.4</u>	<u>1,103,960</u>	<u>2.1</u>	<u>17.7</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Graham County						
Tax Lid Levies	N/A	N/A	N/A	1,399,963	N/A	N/A
Exempt Levies	N/A	N/A	N/A	994,195	N/A	N/A
Total Levies	<u>2,287,461</u>	<u>2,302,378</u>	<u>0.7</u>	<u>2,394,158</u>	<u>4.0</u>	<u>4.7</u>
Grant County						
Tax Lid Levies	2,439,138	2,480,960	1.7	2,661,150	7.3	9.1
Exempt Levies	1,500,347	1,731,977	15.4	1,369,064	-21.0	-8.8
Total Levies	<u>3,939,485</u>	<u>4,212,937</u>	<u>6.9</u>	<u>4,030,214</u>	<u>-4.3</u>	<u>2.3</u>
Gray County						
Tax Lid Levies	N/A	N/A	N/A	1,470,137	N/A	N/A
Exempt Levies	N/A	N/A	N/A	509,137	N/A	N/A
Total Levies	<u>1,608,524</u>	<u>1,732,411</u>	<u>7.7</u>	<u>1,979,274</u>	<u>14.2</u>	<u>23.0</u>
Greeley County						
Tax Lid Levies	405,011	N/A	N/A	484,092	N/A	19.5
Exempt Levies	625,957	N/A	N/A	361,300	N/A	-42.3
Total Levies	<u>1,030,968</u>	<u>985,670</u>	<u>-4.4</u>	<u>845,392</u>	<u>-14.2</u>	<u>-18.0</u>
Greenwood County						
Tax Lid Levies	409,243	N/A	N/A	1,675,452	N/A	309.4
Exempt Levies	1,520,891	N/A	N/A	642,459	N/A	-57.8
Total Levies	<u>1,930,134</u>	<u>2,521,142</u>	<u>30.6</u>	<u>2,317,911</u>	<u>-8.1</u>	<u>20.1</u>
Hamilton County						
Tax Lid Levies	843,390	531,626	-37.0	1,014,338	90.8	20.3
Exempt Levies	980,769	1,163,377	18.6	806,340	-30.7	-17.8
Total Levies	<u>1,824,159</u>	<u>1,695,003</u>	<u>-7.1</u>	<u>1,820,678</u>	<u>7.4</u>	<u>-0.2</u>
Harper County						
Tax Lid Levies	1,235,959	1,343,354	8.7	1,732,892	29.0	40.2
Exempt Levies	853,442	945,811	10.8	630,628	-33.3	-26.1
Total Levies	<u>2,089,401</u>	<u>2,289,165</u>	<u>9.6</u>	<u>2,363,520</u>	<u>3.2</u>	<u>13.1</u>
Harvey County						
Tax Lid Levies	458,264	1,784,536	289.4	2,255,463	26.4	392.2
Exempt Levies	2,441,427	1,279,141	-47.6	1,603,457	25.4	-34.3
Total Levies	<u>2,899,691</u>	<u>3,063,677</u>	<u>5.7</u>	<u>3,858,920</u>	<u>26.0</u>	<u>33.1</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Haskell County						
Tax Lid Levies	907,797	948,837	4.5	1,651,057	74.0	81.9
Exempt Levies	768,909	883,966	15.0	105,843	-88.0	-86.2
Total Levies	<u>1,676,706</u>	<u>1,832,803</u>	<u>9.3</u>	<u>1,756,900</u>	<u>-4.1</u>	<u>4.8</u>
Hodgeman County						
Tax Lid Levies	569,840	N/A	N/A	1,184,282	N/A	107.8
Exempt Levies	938,411	N/A	N/A	231,924	N/A	-75.3
Total Levies	<u>1,508,251</u>	<u>1,564,069</u>	<u>3.7</u>	<u>1,416,206</u>	<u>-9.5</u>	<u>-6.1</u>
Jackson County						
Tax Lid Levies	809,643	825,907	2.0	1,201,249	45.4	48.4
Exempt Levies	1,362,720	1,224,358	-10.2	857,106	-30.0	-37.1
Total Levies	<u>2,172,363</u>	<u>2,050,265</u>	<u>-5.6</u>	<u>2,058,355</u>	<u>0.4</u>	<u>-5.2</u>
Jefferson County						
Tax Lid Levies	852,439	902,353	5.9	1,519,132	68.4	78.2
Exempt Levies	1,028,967	1,212,167	17.8	742,617	-38.7	-27.8
Total Levies	<u>1,881,406</u>	<u>2,114,520</u>	<u>12.4</u>	<u>2,261,749</u>	<u>7.0</u>	<u>20.2</u>
Jewell County						
Tax Lid Levies	740,029	815,410	10.2	1,035,272	27.0	39.9
Exempt Levies	510,136	454,807	-10.8	344,852	-24.2	-32.4
Total Levies	<u>1,250,165</u>	<u>1,270,217</u>	<u>1.6</u>	<u>1,380,124</u>	<u>8.7</u>	<u>10.4</u>
Johnson County						
Tax Lid Levies	9,389,700	11,215,815	19.4	36,351,658	224.1	287.1
Exempt Levies	31,190,472	36,525,666	17.1	17,949,774	-50.9	-42.5
Total Levies	<u>40,580,172</u>	<u>47,741,481</u>	<u>17.6</u>	<u>54,301,432</u>	<u>13.7</u>	<u>33.8</u>
Kearny County						
Tax Lid Levies	1,626,962	1,741,558	7.0	2,593,905	48.9	59.4
Exempt Levies	1,697,878	1,531,054	-9.8	850,587	-44.4	-49.9
Total Levies	<u>3,324,840</u>	<u>3,272,612</u>	<u>-1.6</u>	<u>3,444,492</u>	<u>5.3</u>	<u>3.6</u>
Kingman County						
Tax Lid Levies	928,804	1,021,315	10.0	1,327,538	30.0	42.9
Exempt Levies	1,320,493	935,624	-29.1	1,096,538	17.2	-17.0
Total Levies	<u>2,249,297</u>	<u>1,956,939</u>	<u>-13.0</u>	<u>2,424,076</u>	<u>23.9</u>	<u>7.8</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Kiowa County						
Tax Lid Levies	N/A	N/A	N/A	965,887	N/A	N/A
Exempt Levies	N/A	N/A	N/A	381,711	N/A	N/A
Total Levies	<u>1,136,593</u>	<u>1,326,872</u>	<u>16.7</u>	<u>1,347,598</u>	<u>1.6</u>	<u>18.6</u>
Labette County						
Tax Lid Levies	806,101	944,005	17.1	1,619,482	71.6	100.9
Exempt Levies	1,627,413	1,413,044	-13.2	643,729	-54.4	-60.4
Total Levies	<u>2,433,514</u>	<u>2,357,049</u>	<u>-3.1</u>	<u>2,263,211</u>	<u>-4.0</u>	<u>-7.0</u>
Lane County						
Tax Lid Levies	440,977	362,146	-17.9	900,532	148.7	104.2
Exempt Levies	825,949	931,360	12.8	529,860	-43.1	-35.8
Total Levies	<u>1,266,926</u>	<u>1,293,506</u>	<u>2.1</u>	<u>1,430,392</u>	<u>10.6</u>	<u>12.9</u>
Leavenworth County						
Tax Lid Levies	2,243,328	2,634,492	17.4	3,224,270	22.4	43.7
Exempt Levies	2,306,358	2,552,690	10.7	3,560,059	39.5	54.4
Total Levies	<u>4,549,686</u>	<u>5,187,182</u>	<u>14.0</u>	<u>6,784,329</u>	<u>30.8</u>	<u>49.1</u>
Lincoln County						
Tax Lid Levies	420,874	N/A	N/A	1,064,323	N/A	152.9
Exempt Levies	811,114	N/A	N/A	541,120	N/A	-33.3
Total Levies	<u>1,231,988</u>	<u>1,552,645</u>	<u>26.0</u>	<u>1,605,443</u>	<u>3.4</u>	<u>30.3</u>
Linn County						
Tax Lid Levies	2,015,598	2,179,300	8.1	2,301,899	5.6	14.2
Exempt Levies	952,876	935,771	-1.8	692,529	-26.0	-27.3
Total Levies	<u>2,968,474</u>	<u>3,115,071</u>	<u>4.9</u>	<u>2,994,428</u>	<u>-3.9</u>	<u>0.9</u>
Logan County						
Tax Lid Levies	249,302	328,054	31.6	527,875	60.9	111.7
Exempt Levies	361,518	407,325	12.7	230,402	-43.4	-36.3
Total Levies	<u>610,820</u>	<u>735,379</u>	<u>20.4</u>	<u>758,277</u>	<u>3.1</u>	<u>24.1</u>
Lyon County						
Tax Lid Levies	2,848,011	2,730,441	-4.1	3,967,929	45.3	39.3
Exempt Levies	1,789,387	2,488,844	39.1	1,309,809	-47.4	-26.8
Total Levies	<u>4,637,398</u>	<u>5,219,285</u>	<u>12.5</u>	<u>5,277,738</u>	<u>1.1</u>	<u>13.8</u>

N/A means a Charter Resolution exemption from the tax lid.

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## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Marion County						
Tax Lid Levies	1,118,949	1,127,082	0.7	1,607,695	42.6	43.7
Exempt Levies	917,603	905,164	-1.4	451,857	-50.1	-50.8
Total Levies	<u>2,036,552</u>	<u>2,032,246</u>	<u>-0.2</u>	<u>2,059,552</u>	<u>1.3</u>	<u>1.1</u>
Marshall County						
Tax Lid Levies	374,569	378,659	1.1	1,595,933	321.5	326.1
Exempt Levies	1,830,054	1,867,566	2.0	631,299	-66.2	-65.5
Total Levies	<u>2,204,623</u>	<u>2,246,225</u>	<u>1.9</u>	<u>2,227,232</u>	<u>-0.8</u>	<u>1.0</u>
McPherson County						
Tax Lid Levies	1,677,980	1,918,164	14.3	3,106,605	62.0	85.1
Exempt Levies	2,042,041	2,077,290	1.7	1,081,108	-48.0	-47.1
Total Levies	<u>3,720,021</u>	<u>3,995,454</u>	<u>7.4</u>	<u>4,187,713</u>	<u>4.8</u>	<u>12.6</u>
Meade County						
Tax Lid Levies	855,531	1,290,562	50.8	1,569,382	21.6	83.4
Exempt Levies	771,029	713,826	-7.4	608,157	-14.8	-21.1
Total Levies	<u>1,626,560</u>	<u>2,004,388</u>	<u>23.2</u>	<u>2,177,539</u>	<u>8.6</u>	<u>33.9</u>
Miami County						
Tax Lid Levies	1,270,374	1,373,787	8.1	2,110,215	53.6	66.1
Exempt Levies	1,226,659	1,283,615	4.6	814,200	-36.6	-33.6
Total Levies	<u>2,497,033</u>	<u>2,657,402</u>	<u>6.4</u>	<u>2,924,415</u>	<u>10.0</u>	<u>17.1</u>
Mitchell County						
Tax Lid Levies	413,511	461,298	11.6	998,088	116.4	141.4
Exempt Levies	967,056	990,024	2.4	506,487	-48.8	-47.6
Total Levies	<u>1,380,567</u>	<u>1,451,322</u>	<u>5.1</u>	<u>1,504,575</u>	<u>3.7</u>	<u>9.0</u>
Montgomery County						
Tax Lid Levies	1,984,279	2,061,267	3.9	2,936,165	42.4	48.0
Exempt Levies	1,569,066	1,841,902	17.4	1,393,887	-24.3	-11.2
Total Levies	<u>3,553,345</u>	<u>3,903,169</u>	<u>9.8</u>	<u>4,330,052</u>	<u>10.9</u>	<u>21.9</u>
Morris County						
Tax Lid Levies	N/A	N/A	N/A	1,080,813	N/A	N/A
Exempt Levies	N/A	N/A	N/A	423,100	N/A	N/A
Total Levies	<u>1,342,835</u>	<u>1,351,475</u>	<u>0.6</u>	<u>1,503,913</u>	<u>11.3</u>	<u>12.0</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Morton County						
Tax Lid Levies	858,752	835,130	-2.8	1,817,087	117.6	111.6
Exempt Levies	1,864,476	2,315,773	24.2	1,434,293	-38.1	-23.1
Total Levies	<u>2,723,228</u>	<u>3,150,903</u>	<u>15.7</u>	<u>3,251,380</u>	<u>3.2</u>	<u>19.4</u>
Nemaha County						
Tax Lid Levies	538,520	232,580	-56.8	1,231,696	429.6	128.7
Exempt Levies	904,802	1,423,517	57.3	325,980	-77.1	-64.0
Total Levies	<u>1,443,322</u>	<u>1,656,097</u>	<u>14.7</u>	<u>1,557,676</u>	<u>-5.9</u>	<u>7.9</u>
Neosho County						
Tax Lid Levies	740,826	948,043	28.0	1,261,633	33.1	70.3
Exempt Levies	1,315,753	795,615	-39.5	618,736	-22.2	-53.0
Total Levies	<u>2,056,579</u>	<u>1,743,658</u>	<u>-15.2</u>	<u>1,880,369</u>	<u>7.8</u>	<u>-8.6</u>
Ness County						
Tax Lid Levies	814,960	957,590	17.5	1,016,651	6.2	24.7
Exempt Levies	424,490	380,420	-10.4	205,902	-45.9	-51.5
Total Levies	<u>1,239,450</u>	<u>1,338,010</u>	<u>8.0</u>	<u>1,222,553</u>	<u>-8.6</u>	<u>-1.4</u>
Norton County						
Tax Lid Levies	554,379	605,088	9.1	847,270	40.0	52.8
Exempt Levies	786,019	757,477	-3.6	510,470	-32.6	-35.1
Total Levies	<u>1,340,398</u>	<u>1,362,565</u>	<u>1.7</u>	<u>1,357,740</u>	<u>-0.4</u>	<u>1.3</u>
Osage County						
Tax Lid Levies	649,306	657,498	1.3	945,640	43.8	45.6
Exempt Levies	908,493	825,684	-9.1	645,339	-21.8	-29.0
Total Levies	<u>1,557,799</u>	<u>1,483,182</u>	<u>-4.8</u>	<u>1,590,979</u>	<u>7.3</u>	<u>2.1</u>
Osborne County						
Tax Lid Levies	514,777	539,491	4.8	902,146	67.2	75.2
Exempt Levies	534,213	679,368	27.2	300,746	-55.7	-43.7
Total Levies	<u>1,048,990</u>	<u>1,218,859</u>	<u>16.2</u>	<u>1,202,892</u>	<u>-1.3</u>	<u>14.7</u>
Ottawa County						
Tax Lid Levies	689,949	746,525	8.2	1,281,030	71.6	85.7
Exempt Levies	1,031,124	1,005,242	-2.5	493,213	-50.9	-52.2
Total Levies	<u>1,721,073</u>	<u>1,751,767</u>	<u>1.8</u>	<u>1,774,243</u>	<u>1.3</u>	<u>3.1</u>

N/A means a Charter Resolution exemption from the tax lid.



## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Pawnee County						
Tax Lid Levies	313,912	N/A	N/A	807,500	N/A	157.2
Exempt Levies	730,313	N/A	N/A	367,519	N/A	-49.7
Total Levies	<u>1,044,225</u>	<u>1,118,575</u>	<u>7.1</u>	<u>1,175,019</u>	<u>5.0</u>	<u>12.5</u>
Phillips County						
Tax Lid Levies	844,386	871,677	3.2	1,460,519	67.6	73.0
Exempt Levies	1,191,567	1,292,026	8.4	948,734	-26.6	-20.4
Total Levies	<u>2,035,953</u>	<u>2,163,703</u>	<u>6.3</u>	<u>2,409,253</u>	<u>11.3</u>	<u>18.3</u>
Pottawatomie County						
Tax Lid Levies	3,879,856	4,065,687	4.8	4,832,168	18.9	24.5
Exempt Levies	1,628,674	1,648,976	1.2	1,092,808	-33.7	-32.9
Total Levies	<u>5,508,530</u>	<u>5,714,663</u>	<u>3.7</u>	<u>5,924,976</u>	<u>3.7</u>	<u>7.6</u>
Pratt County						
Tax Lid Levies	962,366	1,067,119	10.9	1,502,417	40.8	56.1
Exempt Levies	1,205,067	1,215,856	0.9	683,453	-43.8	-43.3
Total Levies	<u>2,167,433</u>	<u>2,282,975</u>	<u>5.3</u>	<u>2,185,870</u>	<u>-4.3</u>	<u>0.9</u>
Rawlins County						
Tax Lid Levies	N/A	N/A	N/A	1,075,873	N/A	N/A
Exempt Levies	N/A	N/A	N/A	625,970	N/A	N/A
Total Levies	<u>1,375,521</u>	<u>1,552,244</u>	<u>12.8</u>	<u>1,701,843</u>	<u>9.6</u>	<u>23.7</u>
Reno County						
Tax Lid Levies	2,384,000	2,592,558	8.7	3,702,060	42.8	55.3
Exempt Levies	3,092,486	3,375,166	9.1	2,431,221	-28.0	-21.4
Total Levies	<u>5,476,486</u>	<u>5,967,724</u>	<u>9.0</u>	<u>6,133,281</u>	<u>2.8</u>	<u>12.0</u>
Republic County						
Tax Lid Levies	911,571	883,876	-3.0	1,169,418	32.3	28.3
Exempt Levies	705,863	913,941	29.5	783,903	-14.2	11.1
Total Levies	<u>1,617,434</u>	<u>1,797,817</u>	<u>11.2</u>	<u>1,953,321</u>	<u>8.6</u>	<u>20.8</u>
Rice County						
Tax Lid Levies	N/A	N/A	N/A	2,108,964	N/A	N/A
Exempt Levies	N/A	N/A	N/A	469,610	N/A	N/A
Total Levies	<u>2,603,440</u>	<u>2,784,686</u>	<u>7.0</u>	<u>2,578,574</u>	<u>-7.4</u>	<u>-1.0</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Riley County						
Tax Lid Levies	1,355,043	1,763,116	30.1	2,860,035	62.2	111.1
Exempt Levies	1,907,295	1,998,009	4.8	901,709	-54.9	-52.7
Total Levies	<u>3,262,338</u>	<u>3,761,125</u>	<u>15.3</u>	<u>3,761,744</u>	<u>0.0</u>	<u>15.3</u>
Rooks County						
Tax Lid Levies	1,174,310	1,214,710	3.4	1,618,846	33.3	37.9
Exempt Levies	771,234	919,754	19.3	772,242	-16.0	0.1
Total Levies	<u>1,945,544</u>	<u>2,134,464</u>	<u>9.7</u>	<u>2,391,088</u>	<u>12.0</u>	<u>22.9</u>
Rush County						
Tax Lid Levies	369,026	645,852	75.0	1,380,980	113.8	274.2
Exempt Levies	1,086,653	1,233,294	13.5	252,277	-79.5	-76.8
Total Levies	<u>1,455,679</u>	<u>1,879,146</u>	<u>29.1</u>	<u>1,633,257</u>	<u>-13.1</u>	<u>12.2</u>
Russell County						
Tax Lid Levies	1,052,767	1,192,540	13.3	1,288,674	8.1	22.4
Exempt Levies	944,837	651,154	-31.1	592,594	-9.0	-37.3
Total Levies	<u>1,997,604</u>	<u>1,843,694</u>	<u>-7.7</u>	<u>1,881,268</u>	<u>2.0</u>	<u>-5.8</u>
Saline County						
Tax Lid Levies	1,626,760	2,106,742	29.5	2,735,116	29.8	68.1
Exempt Levies	1,952,797	1,999,134	2.4	1,418,208	-29.1	-27.4
Total Levies	<u>3,579,557</u>	<u>4,105,876</u>	<u>14.7</u>	<u>4,153,324</u>	<u>1.2</u>	<u>16.0</u>
Scott County						
Tax Lid Levies	N/A	N/A	N/A	847,507	N/A	N/A
Exempt Levies	N/A	N/A	N/A	552,426	N/A	N/A
Total Levies	<u>1,297,334</u>	<u>1,482,764</u>	<u>14.3</u>	<u>1,399,933</u>	<u>-5.6</u>	<u>7.9</u>
Sedgwick County						
Tax Lid Levies	11,331,116	20,907,240	84.5	29,432,577	40.8	159.8
Exempt Levies	23,392,022	17,184,122	-26.5	13,725,148	-20.1	-41.3
Total Levies	<u>34,723,138</u>	<u>38,091,362</u>	<u>9.7</u>	<u>43,157,725</u>	<u>13.3</u>	<u>24.3</u>
Seward County						
Tax Lid Levies	1,837,705	1,913,712	4.1	1,877,852	-1.9	2.2
Exempt Levies	681,598	856,905	25.7	752,476	-12.2	10.4
Total Levies	<u>2,519,303</u>	<u>2,770,617</u>	<u>10.0</u>	<u>2,630,328</u>	<u>-5.1</u>	<u>4.4</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Shawnee County						
Tax Lid Levies	N/A	N/A	N/A	18,404,167	N/A	N/A
Exempt Levies	N/A	N/A	N/A	3,797,075	N/A	N/A
Total Levies	<u>20,434,834</u>	<u>21,081,589</u>	<u>3.2</u>	<u>22,201,242</u>	<u>5.3</u>	<u>8.6</u>
Sheridan County						
Tax Lid Levies	N/A	N/A	N/A	816,044	N/A	N/A
Exempt Levies	N/A	N/A	N/A	317,495	N/A	N/A
Total Levies	<u>1,017,550</u>	<u>1,075,285</u>	<u>5.7</u>	<u>1,133,539</u>	<u>5.4</u>	<u>11.4</u>
Sherman County						
Tax Lid Levies	552,220	668,656	21.1	1,010,721	51.2	83.0
Exempt Levies	865,290	920,907	6.4	748,974	-18.7	-13.4
Total Levies	<u>1,417,510</u>	<u>1,589,563</u>	<u>12.1</u>	<u>1,759,695</u>	<u>10.7</u>	<u>24.1</u>
Smith County						
Tax Lid Levies	560,651	556,620	-0.7	905,236	62.6	61.5
Exempt Levies	645,345	850,568	31.8	573,559	-32.6	-11.1
Total Levies	<u>1,205,996</u>	<u>1,407,188</u>	<u>16.7</u>	<u>1,478,795</u>	<u>5.1</u>	<u>22.6</u>
Stafford County						
Tax Lid Levies	693,506	744,814	7.4	1,238,221	66.2	78.5
Exempt Levies	809,001	824,665	1.9	334,071	-59.5	-58.7
Total Levies	<u>1,502,507</u>	<u>1,569,479</u>	<u>4.5</u>	<u>1,572,292</u>	<u>0.2</u>	<u>4.6</u>
Stanton County						
Tax Lid Levies	N/A	N/A	N/A	1,725,304	N/A	N/A
Exempt Levies	N/A	N/A	N/A	653,986	N/A	N/A
Total Levies	<u>2,178,400</u>	<u>2,681,100</u>	<u>23.1</u>	<u>2,379,290</u>	<u>-11.3</u>	<u>9.2</u>
Stevens County						
Tax Lid Levies	1,723,381	2,733,099	58.6	3,521,670	28.9	104.3
Exempt Levies	1,723,381	812,183	-52.9	317,138	-61.0	-81.6
Total Levies	<u>3,446,762</u>	<u>3,545,282</u>	<u>2.9</u>	<u>3,838,808</u>	<u>8.3</u>	<u>11.4</u>
Sumner County						
Tax Lid Levies	733,962	907,831	23.7	2,086,666	129.9	184.3
Exempt Levies	2,829,150	2,788,099	-1.5	1,605,107	-42.4	-43.3
Total Levies	<u>3,563,112</u>	<u>3,695,930</u>	<u>3.7</u>	<u>3,691,773</u>	<u>-0.1</u>	<u>3.6</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Thomas County						
Tax Lid Levies	603,744	590,514	-2.2	1,025,774	73.7	69.9
Exempt Levies	781,974	778,443	-0.5	325,260	-58.2	-58.4
Total Levies	<u>1,385,718</u>	<u>1,368,957</u>	<u>-1.2</u>	<u>1,351,034</u>	<u>-1.3</u>	<u>-2.5</u>
Trego County						
Tax Lid Levies	622,776	830,976	33.4	1,038,530	25.0	66.8
Exempt Levies	742,168	727,485	-2.0	653,118	-10.2	-12.0
Total Levies	<u>1,364,944</u>	<u>1,558,461</u>	<u>14.2</u>	<u>1,691,648</u>	<u>8.5</u>	<u>23.9</u>
Wabaunsee County						
Tax Lid Levies	151,090	171,365	13.4	638,218	272.4	322.4
Exempt Levies	882,176	895,553	1.5	175,317	-80.4	-80.1
Total Levies	<u>1,033,266</u>	<u>1,066,918</u>	<u>3.3</u>	<u>813,535</u>	<u>-23.7</u>	<u>-21.3</u>
Wallace County						
Tax Lid Levies	500,258	642,284	28.4	584,159	-9.0	16.8
Exempt Levies	311,487	306,792	-1.5	124,201	-59.5	-60.1
Total Levies	<u>811,745</u>	<u>949,076</u>	<u>16.9</u>	<u>708,360</u>	<u>-25.4</u>	<u>-12.7</u>
Washington County						
Tax Lid Levies	N/A	N/A	N/A	1,309,347	N/A	N/A
Exempt Levies	N/A	N/A	N/A	708,183	N/A	N/A
Total Levies	<u>1,927,698</u>	<u>1,894,448</u>	<u>-1.7</u>	<u>2,017,530</u>	<u>6.5</u>	<u>4.7</u>
Wichita County						
Tax Lid Levies	N/A	N/A	N/A	997,879	N/A	N/A
Exempt Levies	N/A	N/A	N/A	174,279	N/A	N/A
Total Levies	<u>1,055,855</u>	<u>1,159,872</u>	<u>9.9</u>	<u>1,172,158</u>	<u>1.1</u>	<u>11.0</u>
Wilson County						
Tax Lid Levies	1,265,487	1,325,308	4.7	1,444,064	9.0	14.1
Exempt Levies	658,528	619,971	-5.9	600,749	-3.1	-8.8
Total Levies	<u>1,924,015</u>	<u>1,945,279</u>	<u>1.1</u>	<u>2,044,813</u>	<u>5.1</u>	<u>6.3</u>
Woodson County						
Tax Lid Levies	569,318	596,369	4.8	953,040	59.8	67.4
Exempt Levies	657,328	625,553	-4.8	259,657	-58.5	-60.5
Total Levies	<u>1,226,646</u>	<u>1,221,922</u>	<u>-0.4</u>	<u>1,212,697</u>	<u>-0.8</u>	<u>-1.1</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Wyandotte County						
Tax Lid Levies	8,794,567	9,119,250	3.7	11,986,408	31.4	36.3
Exempt Levies	3,158,693	2,974,842	-5.8	6,085,429	104.6	92.7
Total Levies	<u>11,953,260</u>	<u>12,094,092</u>	<u>1.2</u>	<u>18,071,837</u>	<u>49.4</u>	<u>51.2</u>
Total Levies All Counties	330,895,320	359,366,773	8.6	386,573,320	7.6	16.8

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Ellsworth County						
Tax Lid Levies	556,642	695,977	25.0	862,862	24.0	55.0
Exempt Levies	555,519	805,638	45.0	403,923	-49.9	-27.3
Total Levies	<u>1,112,161</u>	<u>1,501,615</u>	<u>35.0</u>	<u>1,266,785</u>	<u>-15.6</u>	<u>13.9</u>
Greenwood County						
Tax Lid Levies	409,243	N/A	N/A	1,675,452	N/A	309.4
Exempt Levies	1,520,891	N/A	N/A	642,459	N/A	-57.8
Total Levies	<u>1,930,134</u>	<u>2,521,142</u>	<u>30.6</u>	<u>2,317,911</u>	<u>-8.1</u>	<u>20.1</u>
Rush County						
Tax Lid Levies	369,026	645,852	75.0	1,380,980	113.8	274.2
Exempt Levies	1,086,653	1,233,294	13.5	252,277	-79.5	-76.8
Total Levies	<u>1,455,679</u>	<u>1,879,146</u>	<u>29.1</u>	<u>1,633,257</u>	<u>-13.1</u>	<u>12.2</u>
Lincoln County						
Tax Lid Levies	420,874	N/A	N/A	1,064,323	N/A	152.9
Exempt Levies	811,114	N/A	N/A	541,120	N/A	-33.3
Total Levies	<u>1,231,988</u>	<u>1,552,645</u>	<u>26.0</u>	<u>1,605,443</u>	<u>3.4</u>	<u>30.3</u>
Barton County						
Tax Lid Levies	895,716	1,370,758	53.0	1,860,708	35.7	107.7
Exempt Levies	1,193,924	1,258,425	5.4	678,978	-46.0	-43.1
Total Levies	<u>2,089,640</u>	<u>2,629,183</u>	<u>25.8</u>	<u>2,539,686</u>	<u>-3.4</u>	<u>21.5</u>
Dickinson County						
Tax Lid Levies	633,001	1,032,449	63.1	1,694,240	64.1	167.7
Exempt Levies	1,251,463	1,332,905	6.5	519,720	-61.0	-58.5
Total Levies	<u>1,884,464</u>	<u>2,365,354</u>	<u>25.5</u>	<u>2,213,960</u>	<u>-6.4</u>	<u>17.5</u>
Meade County						
Tax Lid Levies	855,531	1,290,562	50.8	1,569,382	21.6	83.4
Exempt Levies	771,029	713,826	-7.4	608,157	-14.8	-21.1
Total Levies	<u>1,626,560</u>	<u>2,004,388</u>	<u>23.2</u>	<u>2,177,539</u>	<u>8.6</u>	<u>33.9</u>
Stanton County						
Tax Lid Levies	N/A	N/A	N/A	1,725,304	N/A	N/A
Exempt Levies	N/A	N/A	N/A	653,986	N/A	N/A
Total Levies	<u>2,178,400</u>	<u>2,681,100</u>	<u>23.1</u>	<u>2,379,290</u>	<u>-11.3</u>	<u>9.2</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Logan County						
Tax Lid Levies	249,302	328,054	31.6	527,875	60.9	111.7
Exempt Levies	361,518	407,325	12.7	230,402	-43.4	-36.3
Total Levies	<u>610,820</u>	<u>735,379</u>	<u>20.4</u>	<u>758,277</u>	<u>3.1</u>	<u>24.1</u>
Geary County						
Tax Lid Levies	N/A	N/A	N/A	1,564,316	N/A	N/A
Exempt Levies	N/A	N/A	N/A	1,104,519	N/A	N/A
Total Levies	<u>2,280,984</u>	<u>2,699,754</u>	<u>18.4</u>	<u>2,668,835</u>	<u>-1.1</u>	<u>17.0</u>
Johnson County						
Tax Lid Levies	9,389,700	11,215,815	19.4	36,351,658	224.1	287.1
Exempt Levies	31,190,472	36,525,666	17.1	17,949,774	-50.9	-42.5
Total Levies	<u>40,580,172</u>	<u>47,741,481</u>	<u>17.6</u>	<u>54,301,432</u>	<u>13.7</u>	<u>33.8</u>
Wallace County						
Tax Lid Levies	500,258	642,284	28.4	584,159	-9.0	16.8
Exempt Levies	311,487	306,792	-1.5	124,201	-59.5	-60.1
Total Levies	<u>811,745</u>	<u>949,076</u>	<u>16.9</u>	<u>708,360</u>	<u>-25.4</u>	<u>-12.7</u>
Kiowa County						
Tax Lid Levies	N/A	N/A	N/A	965,887	N/A	N/A
Exempt Levies	N/A	N/A	N/A	381,711	N/A	N/A
Total Levies	<u>1,136,593</u>	<u>1,326,872</u>	<u>16.7</u>	<u>1,347,598</u>	<u>1.6</u>	<u>18.6</u>
Smith County						
Tax Lid Levies	560,651	556,620	-0.7	905,236	62.6	61.5
Exempt Levies	645,345	850,568	31.8	573,559	-32.6	-11.1
Total Levies	<u>1,205,996</u>	<u>1,407,188</u>	<u>16.7</u>	<u>1,478,795</u>	<u>5.1</u>	<u>22.6</u>
Osborne County						
Tax Lid Levies	514,777	539,491	4.8	902,146	67.2	75.2
Exempt Levies	534,213	679,368	27.2	300,746	-55.7	-43.7
Total Levies	<u>1,048,990</u>	<u>1,218,859</u>	<u>16.2</u>	<u>1,202,892</u>	<u>-1.3</u>	<u>14.7</u>
Chase County						
Tax Lid Levies	483,798	608,732	25.8	813,704	33.7	68.2
Exempt Levies	563,883	606,069	7.5	378,413	-37.6	-32.9
Total Levies	<u>1,047,681</u>	<u>1,214,801</u>	<u>16.0</u>	<u>1,192,117</u>	<u>-1.9</u>	<u>13.8</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Morton County						
Tax Lid Levies	858,752	835,130	-2.8	1,817,087	117.6	111.6
Exempt Levies	1,864,476	2,315,773	24.2	1,434,293	-38.1	-23.1
Total Levies	<u>2,723,228</u>	<u>3,150,903</u>	<u>15.7</u>	<u>3,251,380</u>	<u>3.2</u>	<u>19.4</u>
Gove County						
Tax Lid Levies	573,765	484,200	-15.6	824,390	70.3	43.7
Exempt Levies	363,880	597,530	64.2	279,570	-53.2	-23.2
Total Levies	<u>937,645</u>	<u>1,081,730</u>	<u>15.4</u>	<u>1,103,960</u>	<u>2.1</u>	<u>17.7</u>
Riley County						
Tax Lid Levies	1,355,043	1,763,116	30.1	2,860,035	62.2	111.1
Exempt Levies	1,907,295	1,998,009	4.8	901,709	-54.9	-52.7
Total Levies	<u>3,262,338</u>	<u>3,761,125</u>	<u>15.3</u>	<u>3,761,744</u>	<u>0.0</u>	<u>15.3</u>
Nemaha County						
Tax Lid Levies	538,520	232,580	-56.8	1,231,696	429.6	128.7
Exempt Levies	904,802	1,423,517	57.3	325,980	-77.1	-64.0
Total Levies	<u>1,443,322</u>	<u>1,656,097</u>	<u>14.7</u>	<u>1,557,676</u>	<u>-5.9</u>	<u>7.9</u>
Saline County						
Tax Lid Levies	1,626,760	2,106,742	29.5	2,735,116	29.8	68.1
Exempt Levies	1,952,797	1,999,134	2.4	1,418,208	-29.1	-27.4
Total Levies	<u>3,579,557</u>	<u>4,105,876</u>	<u>14.7</u>	<u>4,153,324</u>	<u>1.2</u>	<u>16.0</u>
Scott County						
Tax Lid Levies	N/A	N/A	N/A	847,507	N/A	N/A
Exempt Levies	N/A	N/A	N/A	552,426	N/A	N/A
Total Levies	<u>1,297,334</u>	<u>1,482,764</u>	<u>14.3</u>	<u>1,399,933</u>	<u>-5.6</u>	<u>7.9</u>
Trego County						
Tax Lid Levies	622,776	830,976	33.4	1,038,530	25.0	66.8
Exempt Levies	742,168	727,485	-2.0	653,118	-10.2	-12.0
Total Levies	<u>1,364,944</u>	<u>1,558,461</u>	<u>14.2</u>	<u>1,691,648</u>	<u>8.5</u>	<u>23.9</u>
Leavenworth County						
Tax Lid Levies	2,243,328	2,634,492	17.4	3,224,270	22.4	43.7
Exempt Levies	2,306,358	2,552,690	10.7	3,560,059	39.5	54.4
Total Levies	<u>4,549,686</u>	<u>5,187,182</u>	<u>14.0</u>	<u>6,784,329</u>	<u>30.8</u>	<u>49.1</u>

N/A means a Charter Resolution exemption from the tax lid.



## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Rawlins County						
Tax Lid Levies	N/A	N/A	N/A	1,075,873	N/A	N/A
Exempt Levies	N/A	N/A	N/A	625,970	N/A	N/A
Total Levies	<u>1,375,521</u>	<u>1,552,244</u>	<u>12.8</u>	<u>1,701,843</u>	<u>9.6</u>	<u>23.7</u>
Lyon County						
Tax Lid Levies	2,848,011	2,730,441	-4.1	3,967,929	45.3	39.3
Exempt Levies	1,789,387	2,488,844	39.1	1,309,809	-47.4	-26.8
Total Levies	<u>4,637,398</u>	<u>5,219,285</u>	<u>12.5</u>	<u>5,277,738</u>	<u>1.1</u>	<u>13.8</u>
Jefferson County						
Tax Lid Levies	852,439	902,353	5.9	1,519,132	68.4	78.2
Exempt Levies	1,028,967	1,212,167	17.8	742,617	-38.7	-27.8
Total Levies	<u>1,881,406</u>	<u>2,114,520</u>	<u>12.4</u>	<u>2,261,749</u>	<u>7.0</u>	<u>20.2</u>
Sherman County						
Tax Lid Levies	552,220	668,656	21.1	1,010,721	51.2	83.0
Exempt Levies	865,290	920,907	6.4	748,974	-18.7	-13.4
Total Levies	<u>1,417,510</u>	<u>1,589,563</u>	<u>12.1</u>	<u>1,759,695</u>	<u>10.7</u>	<u>24.1</u>
Barber County						
Tax Lid Levies	351,284	638,917	81.9	1,266,650	98.2	260.6
Exempt Levies	1,459,975	1,375,659	-5.8	644,524	-53.1	-55.9
Total Levies	<u>1,811,259</u>	<u>2,014,576</u>	<u>11.2</u>	<u>1,911,174</u>	<u>-5.1</u>	<u>5.5</u>
Republic County						
Tax Lid Levies	911,571	883,876	-3.0	1,169,418	32.3	28.3
Exempt Levies	705,863	913,941	29.5	783,903	-14.2	11.1
Total Levies	<u>1,617,434</u>	<u>1,797,817</u>	<u>11.2</u>	<u>1,953,321</u>	<u>8.6</u>	<u>20.8</u>
Coffey County						
Tax Lid Levies	9,792,939	10,037,398	2.5	9,365,897	-6.7	-4.4
Exempt Levies	2,117,841	3,179,294	50.1	5,765,406	81.3	172.2
Total Levies	<u>11,910,780</u>	<u>13,216,692</u>	<u>11.0</u>	<u>15,131,303</u>	<u>14.5</u>	<u>27.0</u>
Seward County						
Tax Lid Levies	1,837,705	1,913,712	4.1	1,877,852	-1.9	2.2
Exempt Levies	681,598	856,905	25.7	752,476	-12.2	10.4
Total Levies	<u>2,519,303</u>	<u>2,770,617</u>	<u>10.0</u>	<u>2,630,328</u>	<u>-5.1</u>	<u>4.4</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Atchinson County						
Tax Lid Levies	N/A	N/A	N/A	1,168,783	N/A	N/A
Exempt Levies	N/A	N/A	N/A	453,010	N/A	N/A
Total Levies	<u>1,396,025</u>	<u>1,533,663</u>	<u>9.9</u>	<u>1,621,793</u>	<u>5.7</u>	<u>16.2</u>
Wichita County						
Tax Lid Levies	N/A	N/A	N/A	997,879	N/A	N/A
Exempt Levies	N/A	N/A	N/A	174,279	N/A	N/A
Total Levies	<u>1,055,855</u>	<u>1,159,872</u>	<u>9.9</u>	<u>1,172,158</u>	<u>1.1</u>	<u>11.0</u>
Montgomery County						
Tax Lid Levies	1,984,279	2,061,267	3.9	2,936,165	42.4	48.0
Exempt Levies	1,569,066	1,841,902	17.4	1,393,887	-24.3	-11.2
Total Levies	<u>3,553,345</u>	<u>3,903,169</u>	<u>9.8</u>	<u>4,330,052</u>	<u>10.9</u>	<u>21.9</u>
Cowley County						
Tax Lid Levies	1,546,847	1,642,772	6.2	1,672,239	1.8	8.1
Exempt Levies	1,097,917	1,260,430	14.8	978,886	-22.3	-10.8
Total Levies	<u>2,644,764</u>	<u>2,903,202</u>	<u>9.8</u>	<u>2,651,125</u>	<u>-8.7</u>	<u>0.2</u>
Rooks County						
Tax Lid Levies	1,174,310	1,214,710	3.4	1,618,846	33.3	37.9
Exempt Levies	771,234	919,754	19.3	772,242	-16.0	0.1
Total Levies	<u>1,945,544</u>	<u>2,134,464</u>	<u>9.7</u>	<u>2,391,088</u>	<u>12.0</u>	<u>22.9</u>
Sedgwick County						
Tax Lid Levies	11,331,116	20,907,240	84.5	29,432,577	40.8	159.8
Exempt Levies	23,392,022	17,184,122	-26.5	13,725,148	-20.1	-41.3
Total Levies	<u>34,723,138</u>	<u>38,091,362</u>	<u>9.7</u>	<u>43,157,725</u>	<u>13.3</u>	<u>24.3</u>
Clay County						
Tax Lid Levies	215,128	278,087	29.3	1,316,083	373.3	511.8
Exempt Levies	1,305,644	1,388,979	6.4	333,861	-76.0	-74.4
Total Levies	<u>1,520,772</u>	<u>1,667,066</u>	<u>9.6</u>	<u>1,649,944</u>	<u>-1.0</u>	<u>8.5</u>
Harper County						
Tax Lid Levies	1,235,959	1,343,354	8.7	1,732,892	29.0	40.2
Exempt Levies	853,442	945,811	10.8	630,628	-33.3	-26.1
Total Levies	<u>2,089,401</u>	<u>2,289,165</u>	<u>9.6</u>	<u>2,363,520</u>	<u>3.2</u>	<u>13.1</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Haskell County						
Tax Lid Levies	907,797	948,837	4.5	1,651,057	74.0	81.9
Exempt Levies	768,909	883,966	15.0	105,843	-88.0	-86.2
Total Levies	<u>1,676,706</u>	<u>1,832,803</u>	<u>9.3</u>	<u>1,756,900</u>	<u>-4.1</u>	<u>4.8</u>
Comanche County						
Tax Lid Levies	534,153	670,509	25.5	734,236	9.5	37.5
Exempt Levies	572,535	538,826	-5.9	462,999	-14.1	-19.1
Total Levies	<u>1,106,688</u>	<u>1,209,335</u>	<u>9.3</u>	<u>1,197,235</u>	<u>-1.0</u>	<u>8.2</u>
Douglas County						
Tax Lid Levies	2,327,903	2,109,186	-9.4	5,301,552	151.4	127.7
Exempt Levies	4,835,950	5,714,624	18.2	3,569,691	-37.5	-26.2
Total Levies	<u>7,163,853</u>	<u>7,823,810</u>	<u>9.2</u>	<u>8,871,243</u>	<u>13.4</u>	<u>23.8</u>
Reno County						
Tax Lid Levies	2,384,000	2,592,558	8.7	3,702,060	42.8	55.3
Exempt Levies	3,092,486	3,375,166	9.1	2,431,221	-28.0	-21.4
Total Levies	<u>5,476,486</u>	<u>5,967,724</u>	<u>9.0</u>	<u>6,133,281</u>	<u>2.8</u>	<u>12.0</u>
Clark County						
Tax Lid Levies	N/A	N/A	N/A	1,000,008	N/A	N/A
Exempt Levies	N/A	N/A	N/A	222,149	N/A	N/A
Total Levies	<u>1,099,476</u>	<u>1,195,302</u>	<u>8.7</u>	<u>1,222,157</u>	<u>2.2</u>	<u>11.2</u>
Finney County						
Tax Lid Levies	N/A	N/A	N/A	4,899,459	N/A	N/A
Exempt Levies	N/A	N/A	N/A	2,855,655	N/A	N/A
Total Levies	<u>6,819,549</u>	<u>7,408,219</u>	<u>8.6</u>	<u>7,755,114</u>	<u>4.7</u>	<u>13.7</u>
Ford County						
Tax Lid Levies	N/A	N/A	N/A	2,348,426	N/A	N/A
Exempt Levies	N/A	N/A	N/A	1,318,260	N/A	N/A
Total Levies	<u>2,833,886</u>	<u>3,067,393</u>	<u>8.2</u>	<u>3,666,686</u>	<u>19.5</u>	<u>29.4</u>
Butler County						
Tax Lid Levies	2,334,240	1,707,206	-26.9	3,496,335	104.8	49.8
Exempt Levies	1,516,103	2,449,085	61.5	1,018,786	-58.4	-32.8
Total Levies	<u>3,850,343</u>	<u>4,156,291</u>	<u>7.9</u>	<u>4,515,121</u>	<u>8.6</u>	<u>17.3</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Ness County						
Tax Lid Levies	814,960	957,590	17.5	1,016,651	6.2	24.7
Exempt Levies	424,490	380,420	-10.4	205,902	-45.9	-51.5
Total Levies	<u>1,239,450</u>	<u>1,338,010</u>	<u>8.0</u>	<u>1,222,553</u>	<u>-8.6</u>	<u>-1.4</u>
Gray County						
Tax Lid Levies	N/A	N/A	N/A	1,470,137	N/A	N/A
Exempt Levies	N/A	N/A	N/A	509,137	N/A	N/A
Total Levies	<u>1,608,524</u>	<u>1,732,411</u>	<u>7.7</u>	<u>1,979,274</u>	<u>14.2</u>	<u>23.0</u>
McPherson County						
Tax Lid Levies	1,677,980	1,918,164	14.3	3,106,605	62.0	85.1
Exempt Levies	2,042,041	2,077,290	1.7	1,081,108	-48.0	-47.1
Total Levies	<u>3,720,021</u>	<u>3,995,454</u>	<u>7.4</u>	<u>4,187,713</u>	<u>4.8</u>	<u>12.6</u>
Pawnee County						
Tax Lid Levies	313,912	N/A	N/A	807,500	N/A	157.2
Exempt Levies	730,313	N/A	N/A	367,519	N/A	-49.7
Total Levies	<u>1,044,225</u>	<u>1,118,575</u>	<u>7.1</u>	<u>1,175,019</u>	<u>5.0</u>	<u>12.5</u>
Rice County						
Tax Lid Levies	N/A	N/A	N/A	2,108,964	N/A	N/A
Exempt Levies	N/A	N/A	N/A	469,610	N/A	N/A
Total Levies	<u>2,603,440</u>	<u>2,784,686</u>	<u>7.0</u>	<u>2,578,574</u>	<u>-7.4</u>	<u>-1.0</u>
Franklin County						
Tax Lid Levies	1,110,892	1,161,623	4.6	1,696,621	46.1	52.7
Exempt Levies	1,122,478	1,226,980	9.3	1,169,982	-4.6	4.2
Total Levies	<u>2,233,370</u>	<u>2,388,603</u>	<u>7.0</u>	<u>2,866,603</u>	<u>20.0</u>	<u>28.4</u>
Grant County						
Tax Lid Levies	2,439,138	2,480,960	1.7	2,661,150	7.3	9.1
Exempt Levies	1,500,347	1,731,977	15.4	1,369,064	-21.0	-8.8
Total Levies	<u>3,939,485</u>	<u>4,212,937</u>	<u>6.9</u>	<u>4,030,214</u>	<u>-4.3</u>	<u>2.3</u>
Miami County						
Tax Lid Levies	1,270,374	1,373,787	8.1	2,110,215	53.6	66.1
Exempt Levies	1,226,659	1,283,615	4.6	814,200	-36.6	-33.6
Total Levies	<u>2,497,033</u>	<u>2,657,402</u>	<u>6.4</u>	<u>2,924,415</u>	<u>10.0</u>	<u>17.1</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Phillips County						
Tax Lid Levies	844,386	871,677	3.2	1,460,519	67.6	73.0
Exempt Levies	1,191,567	1,292,026	8.4	948,734	-26.6	-20.4
Total Levies	<u>2,035,953</u>	<u>2,163,703</u>	<u>6.3</u>	<u>2,409,253</u>	<u>11.3</u>	<u>18.3</u>
Edwards County						
Tax Lid Levies	517,353	528,274	2.1	804,326	52.3	55.5
Exempt Levies	545,095	596,850	9.5	408,203	-31.6	-25.1
Total Levies	<u>1,062,448</u>	<u>1,125,124</u>	<u>5.9</u>	<u>1,212,529</u>	<u>7.8</u>	<u>14.1</u>
Sheridan County						
Tax Lid Levies	N/A	N/A	N/A	816,044	N/A	N/A
Exempt Levies	N/A	N/A	N/A	317,495	N/A	N/A
Total Levies	<u>1,017,550</u>	<u>1,075,285</u>	<u>5.7</u>	<u>1,133,539</u>	<u>5.4</u>	<u>11.4</u>
Harvey County						
Tax Lid Levies	458,264	1,784,536	289.4	2,255,463	26.4	392.2
Exempt Levies	2,441,427	1,279,141	-47.6	1,603,457	25.4	-34.3
Total Levies	<u>2,899,691</u>	<u>3,063,677</u>	<u>5.7</u>	<u>3,858,920</u>	<u>26.0</u>	<u>33.1</u>
Ellis County						
Tax Lid Levies	2,392,058	2,428,290	1.5	2,405,650	-0.9	0.6
Exempt Levies	1,521,126	1,699,710	11.7	1,004,348	-40.9	-34.0
Total Levies	<u>3,913,184</u>	<u>4,128,000</u>	<u>5.5</u>	<u>3,409,998</u>	<u>-17.4</u>	<u>-12.9</u>
Pratt County						
Tax Lid Levies	962,366	1,067,119	10.9	1,502,417	40.8	56.1
Exempt Levies	1,205,067	1,215,856	0.9	683,453	-43.8	-43.3
Total Levies	<u>2,167,433</u>	<u>2,282,975</u>	<u>5.3</u>	<u>2,185,870</u>	<u>-4.3</u>	<u>0.9</u>
Mitchell County						
Tax Lid Levies	413,511	461,298	11.6	998,088	116.4	141.4
Exempt Levies	967,056	990,024	2.4	506,487	-48.8	-47.6
Total Levies	<u>1,380,567</u>	<u>1,451,322</u>	<u>5.1</u>	<u>1,504,575</u>	<u>3.7</u>	<u>9.0</u>
Allen County						
Tax Lid Levies	887,851	902,985	1.7	1,291,629	43.0	45.5
Exempt Levies	699,246	763,680	9.2	462,461	-39.4	-33.9
Total Levies	<u>1,587,097</u>	<u>1,666,665</u>	<u>5.0</u>	<u>1,754,090</u>	<u>5.2</u>	<u>10.5</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Linn County						
Tax Lid Levies	2,015,598	2,179,300	8.1	2,301,899	5.6	14.2
Exempt Levies	952,876	935,771	-1.8	692,529	-26.0	-27.3
Total Levies	<u>2,968,474</u>	<u>3,115,071</u>	<u>4.9</u>	<u>2,994,428</u>	<u>-3.9</u>	<u>0.9</u>
Stafford County						
Tax Lid Levies	693,506	744,814	7.4	1,238,221	66.2	78.5
Exempt Levies	809,001	824,665	1.9	334,071	-59.5	-58.7
Total Levies	<u>1,502,507</u>	<u>1,569,479</u>	<u>4.5</u>	<u>1,572,292</u>	<u>0.2</u>	<u>4.6</u>
Cloud County						
Tax Lid Levies	N/A	N/A	N/A	1,685,591	N/A	N/A
Exempt Levies	N/A	N/A	N/A	617,275	N/A	N/A
Total Levies	<u>2,271,756</u>	<u>2,367,885</u>	<u>4.2</u>	<u>2,302,866</u>	<u>-2.7</u>	<u>1.4</u>
Pottawatomie County						
Tax Lid Levies	3,879,856	4,065,687	4.8	4,832,168	18.9	24.5
Exempt Levies	1,628,674	1,648,976	1.2	1,092,808	-33.7	-32.9
Total Levies	<u>5,508,530</u>	<u>5,714,663</u>	<u>3.7</u>	<u>5,924,976</u>	<u>3.7</u>	<u>7.6</u>
Sumner County						
Tax Lid Levies	733,962	907,831	23.7	2,086,666	129.9	184.3
Exempt Levies	2,829,150	2,788,099	-1.5	1,605,107	-42.4	-43.3
Total Levies	<u>3,563,112</u>	<u>3,695,930</u>	<u>3.7</u>	<u>3,691,773</u>	<u>-0.1</u>	<u>3.6</u>
Hodgeman County						
Tax Lid Levies	569,840	N/A	N/A	1,184,282	N/A	107.8
Exempt Levies	938,411	N/A	N/A	231,924	N/A	-75.3
Total Levies	<u>1,508,251</u>	<u>1,564,069</u>	<u>3.7</u>	<u>1,416,206</u>	<u>-9.5</u>	<u>-6.1</u>
Chautauqua County						
Tax Lid Levies	252,422	357,305	41.6	892,099	149.7	253.4
Exempt Levies	884,968	821,238	-7.2	307,522	-62.6	-65.3
Total Levies	<u>1,137,390</u>	<u>1,178,543</u>	<u>3.6</u>	<u>1,199,621</u>	<u>1.8</u>	<u>5.5</u>
Cheyenne County						
Tax Lid Levies	430,883	438,801	1.8	563,400	28.4	30.8
Exempt Levies	510,089	533,474	4.6	414,889	-22.2	-18.7
Total Levies	<u>940,972</u>	<u>972,275</u>	<u>3.3</u>	<u>978,289</u>	<u>0.6</u>	<u>4.0</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Wabaunsee County						
Tax Lid Levies	151,090	171,365	13.4	638,218	272.4	322.4
Exempt Levies	882,176	895,553	1.5	175,317	-80.4	-80.1
Total Levies	<u>1,033,266</u>	<u>1,066,918</u>	<u>3.3</u>	<u>813,535</u>	<u>-23.7</u>	<u>-21.3</u>
Doniphan County						
Tax Lid Levies	669,403	776,432	16.0	903,070	16.3	34.9
Exempt Levies	299,892	223,990	-25.3	213,843	-4.5	-28.7
Total Levies	<u>969,295</u>	<u>1,000,422</u>	<u>3.2</u>	<u>1,116,913</u>	<u>11.6</u>	<u>15.2</u>
Shawnee County						
Tax Lid Levies	N/A	N/A	N/A	18,404,167	N/A	N/A
Exempt Levies	N/A	N/A	N/A	3,797,075	N/A	N/A
Total Levies	<u>20,434,834</u>	<u>21,081,589</u>	<u>3.2</u>	<u>22,201,242</u>	<u>5.3</u>	<u>8.6</u>
Stevens County						
Tax Lid Levies	1,723,381	2,733,099	58.6	3,521,670	28.9	104.3
Exempt Levies	1,723,381	812,183	-52.9	317,138	-61.0	-81.6
Total Levies	<u>3,446,762</u>	<u>3,545,282</u>	<u>2.9</u>	<u>3,838,808</u>	<u>8.3</u>	<u>11.4</u>
Crawford County						
Tax Lid Levies	1,386,455	1,525,734	10.0	2,152,374	41.1	55.2
Exempt Levies	2,076,878	2,033,748	-2.1	1,230,975	-39.5	-40.7
Total Levies	<u>3,463,333</u>	<u>3,559,482</u>	<u>2.8</u>	<u>3,383,349</u>	<u>-4.9</u>	<u>-2.3</u>
Lane County						
Tax Lid Levies	440,977	362,146	-17.9	900,532	148.7	104.2
Exempt Levies	825,949	931,360	12.8	529,860	-43.1	-35.8
Total Levies	<u>1,266,926</u>	<u>1,293,506</u>	<u>2.1</u>	<u>1,430,392</u>	<u>10.6</u>	<u>12.9</u>
Bourbon County						
Tax Lid Levies	N/A	N/A	N/A	1,399,494	N/A	N/A
Exempt Levies	N/A	N/A	N/A	383,088	N/A	N/A
Total Levies	<u>1,688,956</u>	<u>1,724,072</u>	<u>2.1</u>	<u>1,782,582</u>	<u>3.4</u>	<u>5.5</u>
Marshall County						
Tax Lid Levies	374,569	378,659	1.1	1,595,933	321.5	326.1
Exempt Levies	1,830,054	1,867,566	2.0	631,299	-66.2	-65.5
Total Levies	<u>2,204,623</u>	<u>2,246,225</u>	<u>1.9</u>	<u>2,227,232</u>	<u>-0.8</u>	<u>1.0</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Ottawa County						
Tax Lid Levies	689,949	746,525	8.2	1,281,030	71.6	85.7
Exempt Levies	1,031,124	1,005,242	-2.5	493,213	-50.9	-52.2
Total Levies	<u>1,721,073</u>	<u>1,751,767</u>	<u>1.8</u>	<u>1,774,243</u>	<u>1.3</u>	<u>3.1</u>
Norton County						
Tax Lid Levies	554,379	605,088	9.1	847,270	40.0	52.8
Exempt Levies	786,019	757,477	-3.6	510,470	-32.6	-35.1
Total Levies	<u>1,340,398</u>	<u>1,362,565</u>	<u>1.7</u>	<u>1,357,740</u>	<u>-0.4</u>	<u>1.3</u>
Jewell County						
Tax Lid Levies	740,029	815,410	10.2	1,035,272	27.0	39.9
Exempt Levies	510,136	454,807	-10.8	344,852	-24.2	-32.4
Total Levies	<u>1,250,165</u>	<u>1,270,217</u>	<u>1.6</u>	<u>1,380,124</u>	<u>8.7</u>	<u>10.4</u>
Elk County						
Tax Lid Levies	534,492	518,226	-3.0	766,134	47.8	43.3
Exempt Levies	631,747	665,691	5.4	441,682	-33.7	-30.1
Total Levies	<u>1,166,239</u>	<u>1,183,917</u>	<u>1.5</u>	<u>1,207,816</u>	<u>2.0</u>	<u>3.6</u>
Wyandotte County						
Tax Lid Levies	8,794,567	9,119,250	3.7	11,986,408	31.4	36.3
Exempt Levies	3,158,693	2,974,842	-5.8	6,085,429	104.6	92.7
Total Levies	<u>11,953,260</u>	<u>12,094,092</u>	<u>1.2</u>	<u>18,071,837</u>	<u>49.4</u>	<u>51.2</u>
Cherokee County						
Tax Lid Levies	891,948	1,039,700	16.6	1,355,228	30.3	51.9
Exempt Levies	1,381,467	1,258,903	-8.9	819,462	-34.9	-40.7
Total Levies	<u>2,273,415</u>	<u>2,298,603</u>	<u>1.1</u>	<u>2,174,690</u>	<u>-5.4</u>	<u>-4.3</u>
Wilson County						
Tax Lid Levies	1,265,487	1,325,308	4.7	1,444,064	9.0	14.1
Exempt Levies	658,528	619,971	-5.9	600,749	-3.1	-8.8
Total Levies	<u>1,924,015</u>	<u>1,945,279</u>	<u>1.1</u>	<u>2,044,813</u>	<u>5.1</u>	<u>6.3</u>
Brown County						
Tax Lid Levies	683,654	763,084	11.6	1,254,391	64.4	83.5
Exempt Levies	860,553	792,684	-7.9	300,065	-62.1	-65.1
Total Levies	<u>1,544,207</u>	<u>1,555,768</u>	<u>0.7</u>	<u>1,554,456</u>	<u>-0.1</u>	<u>0.7</u>

N/A means a Charter Resolution exemption from the tax lid.



## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Graham County						
Tax Lid Levies	N/A	N/A	N/A	1,399,963	N/A	N/A
Exempt Levies	N/A	N/A	N/A	994,195	N/A	N/A
Total Levies	<u>2,287,461</u>	<u>2,302,378</u>	<u>0.7</u>	<u>2,394,158</u>	<u>4.0</u>	<u>4.7</u>
Morris County						
Tax Lid Levies	N/A	N/A	N/A	1,080,813	N/A	N/A
Exempt Levies	N/A	N/A	N/A	423,100	N/A	N/A
Total Levies	<u>1,342,835</u>	<u>1,351,475</u>	<u>0.6</u>	<u>1,503,913</u>	<u>11.3</u>	<u>12.0</u>
Anderson County						
Tax Lid Levies	243,960	244,716	0.3	946,390	286.7	287.9
Exempt Levies	1,187,640	1,185,426	-0.2	527,557	-55.5	-55.6
Total Levies	<u>1,431,600</u>	<u>1,430,142</u>	<u>-0.1</u>	<u>1,473,947</u>	<u>3.1</u>	<u>3.0</u>
Marion County						
Tax Lid Levies	1,118,949	1,127,082	0.7	1,607,695	42.6	43.7
Exempt Levies	917,603	905,164	-1.4	451,857	-50.1	-50.8
Total Levies	<u>2,036,552</u>	<u>2,032,246</u>	<u>-0.2</u>	<u>2,059,552</u>	<u>1.3</u>	<u>1.1</u>
Woodson County						
Tax Lid Levies	569,318	596,369	4.8	953,040	59.8	67.4
Exempt Levies	657,328	625,553	-4.8	259,657	-58.5	-60.5
Total Levies	<u>1,226,646</u>	<u>1,221,922</u>	<u>-0.4</u>	<u>1,212,697</u>	<u>-0.8</u>	<u>-1.1</u>
Thomas County						
Tax Lid Levies	603,744	590,514	-2.2	1,025,774	73.7	69.9
Exempt Levies	781,974	778,443	-0.5	325,260	-58.2	-58.4
Total Levies	<u>1,385,718</u>	<u>1,368,957</u>	<u>-1.2</u>	<u>1,351,034</u>	<u>-1.3</u>	<u>-2.5</u>
Kearny County						
Tax Lid Levies	1,626,962	1,741,558	7.0	2,593,905	48.9	59.4
Exempt Levies	1,697,878	1,531,054	-9.8	850,587	-44.4	-49.9
Total Levies	<u>3,324,840</u>	<u>3,272,612</u>	<u>-1.6</u>	<u>3,444,492</u>	<u>5.3</u>	<u>3.6</u>
Washington County						
Tax Lid Levies	N/A	N/A	N/A	1,309,347	N/A	N/A
Exempt Levies	N/A	N/A	N/A	708,183	N/A	N/A
Total Levies	<u>1,927,698</u>	<u>1,894,448</u>	<u>-1.7</u>	<u>2,017,530</u>	<u>6.5</u>	<u>4.7</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Labette County						
Tax Lid Levies	806,101	944,005	17.1	1,619,482	71.6	100.9
Exempt Levies	1,627,413	1,413,044	-13.2	643,729	-54.4	-60.4
Total Levies	<u>2,433,514</u>	<u>2,357,049</u>	<u>-3.1</u>	<u>2,263,211</u>	<u>-4.0</u>	<u>-7.0</u>
Greeley County						
Tax Lid Levies	405,011	N/A	N/A	484,092	N/A	19.5
Exempt Levies	625,957	N/A	N/A	361,300	N/A	-42.3
Total Levies	<u>1,030,968</u>	<u>985,670</u>	<u>-4.4</u>	<u>845,392</u>	<u>-14.2</u>	<u>-18.0</u>
Osage County						
Tax Lid Levies	649,306	657,498	1.3	945,640	43.8	45.6
Exempt Levies	908,493	825,684	-9.1	645,339	-21.8	-29.0
Total Levies	<u>1,557,799</u>	<u>1,483,182</u>	<u>-4.8</u>	<u>1,590,979</u>	<u>7.3</u>	<u>2.1</u>
Decatur County						
Tax Lid Levies	259,498	363,461	40.1	591,449	62.7	127.9
Exempt Levies	802,456	640,949	-20.1	308,394	-51.9	-61.6
Total Levies	<u>1,061,954</u>	<u>1,004,410</u>	<u>-5.4</u>	<u>899,843</u>	<u>-10.4</u>	<u>-15.3</u>
Jackson County						
Tax Lid Levies	809,643	825,907	2.0	1,201,249	45.4	48.4
Exempt Levies	1,362,720	1,224,358	-10.2	857,106	-30.0	-37.1
Total Levies	<u>2,172,363</u>	<u>2,050,265</u>	<u>-5.6</u>	<u>2,058,355</u>	<u>0.4</u>	<u>-5.2</u>
Hamilton County						
Tax Lid Levies	843,390	531,626	-37.0	1,014,338	90.8	20.3
Exempt Levies	980,769	1,163,377	18.6	806,340	-30.7	-17.8
Total Levies	<u>1,824,159</u>	<u>1,695,003</u>	<u>-7.1</u>	<u>1,820,678</u>	<u>7.4</u>	<u>-0.2</u>
Russell County						
Tax Lid Levies	1,052,767	1,192,540	13.3	1,288,674	8.1	22.4
Exempt Levies	944,837	651,154	-31.1	592,594	-9.0	-37.3
Total Levies	<u>1,997,604</u>	<u>1,843,694</u>	<u>-7.7</u>	<u>1,881,268</u>	<u>2.0</u>	<u>-5.8</u>
Kingman County						
Tax Lid Levies	928,804	1,021,315	10.0	1,327,538	30.0	42.9
Exempt Levies	1,320,493	935,624	-29.1	1,096,538	17.2	-17.0
Total Levies	<u>2,249,297</u>	<u>1,956,939</u>	<u>-13.0</u>	<u>2,424,076</u>	<u>23.9</u>	<u>7.8</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of Counties (% of Change 87-88)

Name	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Neosho County						
Tax Lid Levies	740,826	948,043	28.0	1,261,633	33.1	70.3
Exempt Levies	1,315,753	795,615	-39.5	618,736	-22.2	-53.0
Total Levies	<u>2,056,579</u>	<u>1,743,658</u>	<u>-15.2</u>	<u>1,880,369</u>	<u>7.8</u>	<u>-8.6</u>

N/A means a Charter Resolution exemption from the tax lid.

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
ALLEN COUNTY - MARMATHON VALLEY USD 256						
General Fund Levy	514,948	512,347	-0.5	525,860	2.6	2.1
Other Levies	43,649	43,548	-0.2	43,548	0.0	-0.2
Total Levies	<u>558,597</u>	<u>555,895</u>	-0.5	<u>569,408</u>	2.4	1.9
ALLEN COUNTY - IOLA USD 257						
General Fund Levy	1,798,494	1,739,987	-3.3	1,724,728	-0.9	-4.1
Other Levies	268,209	231,691	-13.6	559,562	141.5	108.6
Total Levies	<u>2,066,703</u>	<u>1,971,678</u>	-4.6	<u>2,284,290</u>	15.9	10.5
ALLEN COUNTY - HUMBOLDT USD 258						
General Fund Levy	632,653	438,709	-30.7	512,160	16.7	-19.0
Other Levies	130,550	181,386	38.9	218,561	20.5	67.4
Total Levies	<u>763,203</u>	<u>620,095</u>	-18.8	<u>730,721</u>	17.8	-4.3
ANDERSON COUNTY - GARNETT USD 365						
General Fund Levy	1,511,306	1,400,979	-7.3	1,522,805	8.7	0.8
Other Levies	75,991	120,654	58.8	107,000	-11.3	40.8
Total Levies	<u>1,587,297</u>	<u>1,521,633</u>	-4.1	<u>1,629,805</u>	7.1	2.7
ANDERSON COUNTY - CREST USD 479						
General Fund Levy	370,855	329,818	-11.1	379,302	15.0	2.3
Other Levies	0	15,877		0		
Total Levies	<u>370,855</u>	<u>345,695</u>	-6.8	<u>379,302</u>	9.7	2.3
ATCHISON COUNTY - ATCHISON COUNTY USD 377						
General Fund Levy	1,119,592	1,109,842	-0.9	1,331,322	20.0	18.9
Other Levies	83,691	147,255	76.0	118,026	-19.8	41.0
Total Levies	<u>1,203,283</u>	<u>1,257,097</u>	4.5	<u>1,449,348</u>	15.3	20.4
ATCHISON COUNTY - ATCHISON PUBLIC USD 409						
General Fund Levy	2,136,498	2,217,464	3.8	2,246,571	1.3	5.2
Other Levies	275,656	452,750	64.2	453,761	0.2	64.6
Total Levies	<u>2,412,154</u>	<u>2,670,214</u>	10.7	<u>2,700,332</u>	1.1	11.9
BARBER COUNTY - BARBER COUNTY USD 254						
General Fund Levy	2,011,202	1,718,352	-14.6	1,459,278	-15.1	-27.4
Other Levies	198,835	175,177	-11.9	171,253	-2.2	-13.9
Total Levies	<u>2,210,037</u>	<u>1,893,529</u>	-14.3	<u>1,630,531</u>	-13.9	-26.2

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
BARBER COUNTY - BARBER COUNTY USD 255						
General Fund Levy	1,226,925	1,208,908	-1.5	1,007,332	-16.7	-17.9
Other Levies	189,801	193,689	2.0	187,926	-3.0	-1.0
Total Levies	<u>1,416,726</u>	<u>1,402,597</u>	<u>-1.0</u>	<u>1,195,258</u>	<u>-14.8</u>	<u>-15.6</u>
BARTON COUNTY - CLAFLIN USD 354						
General Fund Levy	1,034,137	814,137	-21.3	684,805	-15.9	-33.8
Other Levies	65,045	29,775	-54.2	29,759	-0.1	-54.2
Total Levies	<u>1,099,182</u>	<u>843,912</u>	<u>-23.2</u>	<u>714,564</u>	<u>-15.3</u>	<u>-35.0</u>
BARTON COUNTY - ELLINWOOD PUBLIC USD 355						
General Fund Levy	1,047,348	862,841	-17.6	876,696	1.6	-16.3
Other Levies	41,877	79,105	88.9	79,105	0.0	88.9
Total Levies	<u>1,089,225</u>	<u>941,946</u>	<u>-13.5</u>	<u>955,801</u>	<u>1.5</u>	<u>-12.2</u>
BARTON COUNTY - GREAT BEND USD 428						
General Fund Levy	6,179,593	5,829,465	-5.7	4,713,920	-19.1	-23.7
Other Levies	214,451	350,743	63.6	650,233	85.4	203.2
Total Levies	<u>6,394,044</u>	<u>6,180,208</u>	<u>-3.3</u>	<u>5,364,153</u>	<u>-13.2</u>	<u>-16.1</u>
BARTON COUNTY - HOISINGTON USD 431						
General Fund Levy	1,713,239	1,354,582	-20.9	1,071,174	-20.9	-37.5
Other Levies	366,994	225,720	-38.5	235,875	4.5	-35.7
Total Levies	<u>2,080,233</u>	<u>1,580,302</u>	<u>-24.0</u>	<u>1,307,049</u>	<u>-17.3</u>	<u>-37.2</u>
BOURBON COUNTY - FORT SCOTT USD 234						
General Fund Levy	2,199,883	2,232,162	1.5	2,322,741	4.1	5.6
Other Levies	270,663	374,239	38.3	372,576	-0.4	37.7
Total Levies	<u>2,470,546</u>	<u>2,606,401</u>	<u>5.5</u>	<u>2,695,317</u>	<u>3.4</u>	<u>9.1</u>
BOURBON COUNTY - UNIONTOWN USD 235						
General Fund Levy	403,502	399,487	-1.0	371,443	-7.0	-7.9
Other Levies	66,402	60,019	-9.6	59,120	-1.5	-11.0
Total Levies	<u>469,904</u>	<u>459,506</u>	<u>-2.2</u>	<u>430,563</u>	<u>-6.3</u>	<u>-8.4</u>
BROWN COUNTY - HIAWATHA USD 415						
General Fund Levy	1,731,381	1,798,748	3.9	1,792,712	-0.3	3.5
Other Levies	257,742	245,231	-4.9	239,682	-2.3	-7.0
Total Levies	<u>1,989,123</u>	<u>2,043,979</u>	<u>2.8</u>	<u>2,032,394</u>	<u>-0.6</u>	<u>2.2</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
BROWN COUNTY - BROWN COUNTY USD 430						
General Fund Levy	589,566	694,717	17.8	695,717	0.1	18.0
Other Levies	339,257	312,251	-8.0	283,204	-9.3	-16.5
Total Levies	<u>928,823</u>	<u>1,006,968</u>	8.4	<u>978,921</u>	-2.8	5.4
BUTLER COUNTY - LEON USD 205						
General Fund Levy	719,866	779,480	8.3	754,215	-3.2	4.8
Other Levies	105,896	103,218	-2.5	112,722	9.2	6.4
Total Levies	<u>825,762</u>	<u>882,698</u>	6.9	<u>866,937</u>	-1.8	5.0
BUTLER COUNTY - REMINGTON-WHITEWATER USD 206						
General Fund Levy	1,125,739	1,168,977	3.8	1,062,633	-9.1	-5.6
Other Levies	72,060	69,988	-2.9	69,981	0.0	-2.9
Total Levies	<u>1,197,799</u>	<u>1,238,965</u>	3.4	<u>1,132,614</u>	-8.6	-5.4
BUTLER COUNTY - CIRCLE USD 375						
General Fund Levy	1,765,901	1,789,638	1.3	1,941,687	8.5	10.0
Other Levies	233,142	252,932	8.5	249,114	-1.5	6.9
Total Levies	<u>1,999,043</u>	<u>2,042,570</u>	2.2	<u>2,190,801</u>	7.3	9.6
BUTLER COUNTY - ANDOVER USD 385						
General Fund Levy	2,206,083	2,361,117	7.0	2,323,445	-1.6	5.3
Other Levies	362,611	399,996	10.3	412,370	3.1	13.7
Total Levies	<u>2,568,694</u>	<u>2,761,113</u>	7.5	<u>2,735,815</u>	-0.9	6.5
BUTLER COUNTY - ROSE HILL PUBLIC USD 394						
General Fund Levy	1,058,909	1,082,530	2.2	1,231,743	13.8	16.3
Other Levies	99,806	109,092	9.3	235,863	116.2	136.3
Total Levies	<u>1,158,715</u>	<u>1,191,622</u>	2.8	<u>1,467,606</u>	23.2	26.7
BUTLER COUNTY - DOUGLASS PUBLIC USD 396						
General Fund Levy	464,852	447,905	-3.6	436,667	-2.5	-6.1
Other Levies	94,268	94,494	0.2	92,242	-2.4	-2.1
Total Levies	<u>559,120</u>	<u>542,399</u>	-3.0	<u>528,909</u>	-2.5	-5.4
BUTLER COUNTY - AUGUSTA USD 402						
General Fund Levy	1,493,788	1,948,231	30.4	2,997,416	53.9	100.7
Other Levies	245,311	133,381	-45.6	75,156	-43.7	-69.4
Total Levies	<u>1,739,099</u>	<u>2,081,612</u>	19.7	<u>3,072,572</u>	47.6	76.7

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
BUTLER COUNTY - EL DORADO USD 490						
General Fund Levy	2,793,346	2,921,269	4.6	3,142,136	7.6	12.5
Other Levies	83,909	211,222	151.7	211,134	0.0	151.6
Total Levies	<u>2,877,255</u>	<u>3,132,491</u>	8.9	<u>3,353,270</u>	7.0	16.5
BUTLER COUNTY - FLINTHILLS USD 492						
General Fund Levy	760,018	735,968	-3.2	670,740	-8.9	-11.7
Other Levies	145,331	187,642	29.1	161,750	-13.8	11.3
Total Levies	<u>905,349</u>	<u>923,610</u>	2.0	<u>832,490</u>	-9.9	-8.0
CHASE COUNTY - CHASE COUNTY USD 284						
General Fund Levy	1,197,625	1,141,595	-4.7	989,181	-13.4	-17.4
Other Levies	75,653	32,312	-57.3	33,138	2.6	-56.2
Total Levies	<u>1,273,278</u>	<u>1,173,907</u>	-7.8	<u>1,022,319</u>	-12.9	-19.7
CHAUTAUQUA COUNTY - CEDAR VALE USD 285						
General Fund Levy	274,190	273,798	-0.1	265,128	-3.2	-3.3
Other Levies	60,539	66,449	9.8	56,274	-15.3	-7.0
Total Levies	<u>334,729</u>	<u>340,247</u>	1.6	<u>321,402</u>	-5.5	-4.0
CHAUTAUQUA COUNTY - CHAUTAUQUA COUNTY USD 286						
General Fund Levy	433,893	400,454	-7.7	279,758	-30.1	-35.5
Other Levies	48,444	51,089	5.5	64,138	25.5	32.4
Total Levies	<u>482,337</u>	<u>451,543</u>	-6.4	<u>343,896</u>	-23.8	-28.7
CHEROKEE COUNTY - RIVERTON USD 404						
General Fund Levy	442,428	440,155	-0.5	490,277	11.4	10.8
Other Levies	235,822	234,998	-0.3	268,630	14.3	13.9
Total Levies	<u>678,250</u>	<u>675,153</u>	-0.5	<u>758,907</u>	12.4	11.9
CHEROKEE COUNTY - COLUMBUS USD 493						
General Fund Levy	1,789,310	1,877,867	4.9	1,794,428	-4.4	0.3
Other Levies	378,797	452,186	19.4	355,851	-21.3	-6.1
Total Levies	<u>2,168,107</u>	<u>2,330,053</u>	7.5	<u>2,150,279</u>	-7.7	-0.8
CHEROKEE COUNTY - GALENA USD 499						
General Fund Levy	211,730	234,318	10.7	266,123	13.6	25.7
Other Levies	24,176	25,978	7.5	25,989	0.0	7.5
Total Levies	<u>235,906</u>	<u>260,296</u>	10.3	<u>292,112</u>	12.2	23.8

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
CHEROKEE COUNTY - BAXTER SPRINGS USD 508						
General Fund Levy	450,319	461,219	2.4	486,860	5.6	8.1
Other Levies	133,591	158,282	18.5	134,880	-14.8	1.0
Total Levies	<u>583,910</u>	<u>619,501</u>	6.1	<u>621,740</u>	0.4	6.5
CHEYENNE COUNTY - CHEYLIN USD 103						
General Fund Levy	1,035,078	1,047,673	1.2	1,049,326	0.2	1.4
Other Levies	84,434	79,989	-5.3	19,067	-76.2	-77.4
Total Levies	<u>1,119,512</u>	<u>1,127,662</u>	0.7	<u>1,068,393</u>	-5.3	-4.6
CHEYENNE COUNTY - ST. FRANCIS COMM USD 297						
General Fund Levy	820,289	781,744	-4.7	790,016	1.1	-3.7
Other Levies	73,345	70,380	-4.0	70,379	0.0	-4.0
Total Levies	<u>893,634</u>	<u>852,124</u>	-4.6	<u>860,395</u>	1.0	-3.7
CLARK COUNTY - MINNEOLA USD 219						
General Fund Levy	697,936	605,783	-13.2	606,687	0.1	-13.1
Other Levies	44,323	51,666	16.6	51,714	0.1	16.7
Total Levies	<u>742,259</u>	<u>657,449</u>	-11.4	<u>658,401</u>	0.1	-11.3
CLARK COUNTY - ASHLAND USD 220						
General Fund Levy	978,590	1,034,471	5.7	1,200,000	16.0	22.6
Other Levies	85,967	138,855	61.5	139,355	0.4	62.1
Total Levies	<u>1,064,557</u>	<u>1,173,326</u>	10.2	<u>1,339,355</u>	14.2	25.8
CLAY COUNTY - CLAY CENTER USD 379						
General Fund Levy	1,600,922	1,510,516	-5.6	1,733,534	14.8	8.3
Other Levies	67,922	134,724	98.4	134,691	0.0	98.3
Total Levies	<u>1,668,844</u>	<u>1,645,240</u>	-1.4	<u>1,868,225</u>	13.6	11.9
CLOUD COUNTY - CONCORDIA USD 333						
General Fund Levy	1,787,739	1,777,108	-0.6	1,847,768	4.0	3.4
Other Levies	125,511	126,664	0.9	126,678	0.0	0.9
Total Levies	<u>1,913,250</u>	<u>1,903,772</u>	-0.5	<u>1,974,446</u>	3.7	3.2
CLOUD COUNTY - SOUTHERN CLOUD USD 334						
General Fund Levy	387,760	379,034	-2.3	362,085	-4.5	-6.6
Other Levies	41,888	41,120	-1.8	41,120	0.0	-1.8
Total Levies	<u>429,648</u>	<u>420,154</u>	-2.2	<u>403,205</u>	-4.0	-6.2



## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
COFFEY COUNTY - LEBO-WAVERLY USD 243						
General Fund Levy	570,346	572,138	0.3	592,730	3.6	3.9
Other Levies	153,466	149,109	-2.8	136,598	-8.4	-11.0
Total Levies	<u>723,812</u>	<u>721,247</u>	-0.4	<u>729,328</u>	1.1	0.8
COFFEY COUNTY - BURLINGTON USD 244						
General Fund Levy	3,423,136	3,213,454	-6.1	3,811,196	18.6	11.3
Other Levies	3,802,937	3,483,364	-8.4	3,477,444	-0.2	-8.6
Total Levies	<u>7,226,073</u>	<u>6,696,818</u>	-7.3	<u>7,288,640</u>	8.8	0.9
COFFEY COUNTY - LEROY-GRIDLEY USD 245						
General Fund Levy	612,351	556,156	-9.2	560,835	0.8	-8.4
Other Levies	97,055	88,372	-8.9	46,085	-47.9	-52.5
Total Levies	<u>709,406</u>	<u>644,528</u>	-9.1	<u>606,920</u>	-5.8	-14.4
COMANCHE COUNTY - COMANCHE COUNTY USD 300						
General Fund Levy	1,476,320	1,377,726	-6.7	1,368,566	-0.7	-7.3
Other Levies	68,061	146,567	115.3	144,580	-1.4	112.4
Total Levies	<u>1,544,381</u>	<u>1,524,293</u>	-1.3	<u>1,513,146</u>	-0.7	-2.0
COWLEY COUNTY - CENTRAL USD 462						
General Fund Levy	525,709	520,043	-1.1	472,337	-9.2	-10.2
Other Levies	128,090	130,561	1.9	126,871	-2.8	-1.0
Total Levies	<u>653,799</u>	<u>650,604</u>	-0.5	<u>599,208</u>	-7.9	-8.3
COWLEY COUNTY - UDALL USD 463						
General Fund Levy	369,393	411,621	11.4	471,153	14.5	27.5
Other Levies	60,870	101,807	67.3	106,839	4.9	75.5
Total Levies	<u>430,263</u>	<u>513,428</u>	19.3	<u>577,992</u>	12.6	34.3
COWLEY COUNTY - WINFIELD USD 465						
General Fund Levy	3,184,952	3,029,666	-4.9	3,256,433	7.5	2.2
Other Levies	790,638	779,238	-1.4	1,144,266	46.8	44.7
Total Levies	<u>3,975,590</u>	<u>3,808,904</u>	-4.2	<u>4,400,699</u>	15.5	10.7
COWLEY COUNTY - ARKANSAS CITY USD 470						
General Fund Levy	3,259,246	3,490,359	7.1	3,334,522	-4.5	2.3
Other Levies	886,221	1,016,599	14.7	937,230	-7.8	5.8
Total Levies	<u>4,145,467</u>	<u>4,506,958</u>	8.7	<u>4,271,752</u>	-5.2	3.0

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
COWLEY COUNTY - DEXTER USD 471						
General Fund Levy	318,827	332,772	4.4	232,912	-30.0	-26.9
Other Levies	118,478	90,676	-23.5	85,778	-5.4	-27.6
Total Levies	<u>437,305</u>	<u>423,448</u>	-3.2	<u>318,690</u>	-24.7	-27.1
CRAWFORD COUNTY - NORTHEAST USD 246						
General Fund Levy	387,328	362,231	-6.5	374,521	3.4	-3.3
Other Levies	68,539	119,611	74.5	108,520	-9.3	58.3
Total Levies	<u>455,867</u>	<u>481,842</u>	5.7	<u>483,041</u>	0.2	6.0
CRAWFORD COUNTY - CHEROKEE USD 247						
General Fund Levy	858,155	868,667	1.2	880,617	1.4	2.6
Other Levies	52,579	54,182	3.0	53,300	-1.6	1.4
Total Levies	<u>910,734</u>	<u>922,849</u>	1.3	<u>933,917</u>	1.2	2.5
CRAWFORD COUNTY - GIRARD USD 248						
General Fund Levy	638,238	625,470	-2.0	753,637	20.5	18.1
Other Levies	114,331	134,591	17.7	141,665	5.3	23.9
Total Levies	<u>752,569</u>	<u>760,061</u>	1.0	<u>895,302</u>	17.8	19.0
CRAWFORD COUNTY - FRONTENAC PUBLIC USD 249						
General Fund Levy	324,011	329,868	1.8	351,639	6.6	8.5
Other Levies	29,875	31,050	3.9	31,081	0.1	4.0
Total Levies	<u>353,886</u>	<u>360,918</u>	2.0	<u>382,720</u>	6.0	8.1
CRAWFORD COUNTY - PITTSBURG USD 250						
General Fund Levy	3,286,768	3,450,060	5.0	3,018,862	-12.5	-8.2
Other Levies	489,775	524,129	7.0	526,060	0.4	7.4
Total Levies	<u>3,776,543</u>	<u>3,974,189</u>	5.2	<u>3,544,922</u>	-10.8	-6.1
DECATUR COUNTY - OBERLIN USD 294						
General Fund Levy	1,077,220	1,047,841	-2.7	1,120,064	6.9	4.0
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>1,077,220</u>	<u>1,047,841</u>	-2.7	<u>1,120,064</u>	6.9	4.0
DECATUR COUNTY - PRAIRIE HEIGHTS USD 295						
General Fund Levy	429,448	375,633	-12.5	355,644	-5.3	-17.2
Other Levies	23,051	35,258	53.0	35,231	-0.1	52.8
Total Levies	<u>452,499</u>	<u>410,891</u>	-9.2	<u>390,875</u>	-4.9	-13.6

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
DICKINSON COUNTY - SOLOMON USD 393						
General Fund Levy	583,826	583,660	0.0	573,343	-1.8	-1.8
Other Levies	48,059	49,446	2.9	49,273	-0.3	2.5
Total Levies	<u>631,885</u>	<u>633,106</u>	0.2	<u>622,616</u>	-1.7	-1.5
DICKINSON COUNTY - ABILENE USD 435						
General Fund Levy	1,614,945	1,644,802	1.8	1,837,032	11.7	13.8
Other Levies	279,687	274,691	-1.8	154,528	-43.7	-44.7
Total Levies	<u>1,894,632</u>	<u>1,919,493</u>	1.3	<u>1,991,560</u>	3.8	5.1
DICKINSON COUNTY - CHAPMAN USD 473						
General Fund Levy	1,673,272	1,535,899	-8.2	1,775,790	15.6	6.1
Other Levies	61,394	63,677	3.7	63,253	-0.7	3.0
Total Levies	<u>1,734,666</u>	<u>1,599,576</u>	-7.8	<u>1,839,043</u>	15.0	6.0
DICKINSON COUNTY - RURAL VISTA USD 481						
General Fund Levy	686,544	702,291	2.3	681,235	-3.0	-0.8
Other Levies	46,154	46,471	0.7	47,632	2.5	3.2
Total Levies	<u>732,698</u>	<u>748,762</u>	2.2	<u>728,867</u>	-2.7	-0.5
DICKINSON COUNTY - HERINGTON USD 487						
General Fund Levy	567,526	519,425	-8.5	577,763	11.2	1.8
Other Levies	77,449	178,320	130.2	93,546	-47.5	20.8
Total Levies	<u>644,975</u>	<u>697,745</u>	8.2	<u>671,309</u>	-3.8	4.1
DONIPHAN COUNTY - WATHENA USD 406						
General Fund Levy	192,573	215,632	12.0	248,635	15.3	29.1
Other Levies	10,520	10,836	3.0	10,810	-0.2	2.8
Total Levies	<u>203,093</u>	<u>226,468</u>	11.5	<u>259,445</u>	14.6	27.7
DONIPHAN COUNTY - HIGHLAND USD 425						
General Fund Levy	286,689	307,310	7.2	328,185	6.8	14.5
Other Levies	75,766	71,596	-5.5	82,286	14.9	8.6
Total Levies	<u>362,455</u>	<u>378,906</u>	4.5	<u>410,471</u>	8.3	13.2
DONIPHAN COUNTY - TROY PUBLIC SCHOOLS USD 429						
General Fund Levy	184,621	193,454	4.8	193,674	0.1	4.9
Other Levies	60,934	63,175	3.7	74,729	18.3	22.6
Total Levies	<u>245,555</u>	<u>256,629</u>	4.5	<u>268,403</u>	4.6	9.3

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
DONIPHAN COUNTY - MIDWAY SCHOOLS USD 433						
General Fund Levy	448,089	449,292	0.3	424,944	-5.4	-5.2
Other Levies	53,022	50,986	-3.8	49,094	-3.7	-7.4
Total Levies	<u>501,111</u>	<u>500,278</u>	-0.2	<u>474,038</u>	-5.2	-5.4
DONIPHAN COUNTY - ELWOOD USD 486						
General Fund Levy	287,518	281,318	-2.2	309,465	10.0	7.6
Other Levies	63,432	70,140	10.6	69,893	-0.4	10.2
Total Levies	<u>350,950</u>	<u>351,458</u>	0.1	<u>379,358</u>	7.9	8.1
DOUGLAS COUNTY - BALDWIN CITY USD 348						
General Fund Levy	826,532	1,007,313	21.9	1,173,343	16.5	42.0
Other Levies	182,435	163,782	-10.2	153,027	-6.6	-16.1
Total Levies	<u>1,008,967</u>	<u>1,171,095</u>	16.1	<u>1,326,370</u>	13.3	31.5
DOUGLAS COUNTY - EUDORA USD 491						
General Fund Levy	391,469	381,772	-2.5	691,902	81.2	76.7
Other Levies	72,439	70,533	-2.6	69,057	-2.1	-4.7
Total Levies	<u>463,908</u>	<u>452,305</u>	-2.5	<u>760,959</u>	68.2	64.0
DOUGLAS COUNTY - LAWRENCE USD 497						
General Fund Levy	13,937,113	16,318,832	17.1	17,103,687	4.8	22.7
Other Levies	1,804,384	2,067,296	14.6	1,922,930	-7.0	6.6
Total Levies	<u>15,741,497</u>	<u>18,386,128</u>	16.8	<u>19,026,617</u>	3.5	20.9
EDWARDS COUNTY - KINSLEY-OFFERLE USD 347						
General Fund Levy	1,070,370	1,123,037	4.9	1,099,800	-2.1	2.7
Other Levies	54,521	55,093	1.0	55,093	0.0	1.0
Total Levies	<u>1,124,891</u>	<u>1,178,130</u>	4.7	<u>1,154,893</u>	-2.0	2.7
EDWARDS COUNTY - LEWIS USD 502						
General Fund Levy	622,353	525,412	-15.6	623,086	18.6	0.1
Other Levies	52,288	47,143	-9.8	47,027	-0.2	-10.1
Total Levies	<u>674,641</u>	<u>572,555</u>	-15.1	<u>670,113</u>	17.0	-0.7
ELK COUNTY - WEST ELK USD 282						
General Fund Levy	643,587	626,820	-2.6	479,110	-23.6	-25.6
Other Levies	141,790	140,378	-1.0	104,833	-25.3	-26.1
Total Levies	<u>785,377</u>	<u>767,198</u>	-2.3	<u>583,943</u>	-23.9	-25.6

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
ELK COUNTY - ELK VALLEY USD 283						
General Fund Levy	222,994	215,352	-3.4	247,371	14.9	10.9
Other Levies	16,107	15,698	-2.5	15,696	0.0	-2.6
Total Levies	<u>239,101</u>	<u>231,050</u>	<u>-3.4</u>	<u>263,067</u>	<u>13.9</u>	<u>10.0</u>
ELLIS COUNTY - ELLIS USD 388						
General Fund Levy	977,283	783,649	-19.8	669,901	-14.5	-31.5
Other Levies	188,714	212,973	12.9	215,745	1.3	14.3
Total Levies	<u>1,165,997</u>	<u>996,622</u>	<u>-14.5</u>	<u>885,646</u>	<u>-11.1</u>	<u>-24.0</u>
ELLIS COUNTY - VICTORIA USD 432						
General Fund Levy	621,641	482,061	-22.5	395,757	-17.9	-36.3
Other Levies	6,896	45,873	565.2	13,082	-71.5	89.7
Total Levies	<u>628,537</u>	<u>527,934</u>	<u>-16.0</u>	<u>408,839</u>	<u>-22.6</u>	<u>-35.0</u>
ELLIS COUNTY - HAYS USD 489						
General Fund Levy	6,079,851	5,623,349	-7.5	5,550,751	-1.3	-8.7
Other Levies	820,736	901,317	9.8	1,329,881	47.5	62.0
Total Levies	<u>6,900,587</u>	<u>6,524,666</u>	<u>-5.4</u>	<u>6,880,632</u>	<u>5.5</u>	<u>-0.3</u>
ELLSWORTH COUNTY - ELLSWORTH USD 327						
General Fund Levy	1,038,384	1,166,595	12.3	1,251,592	7.3	20.5
Other Levies	236,287	218,611	-7.5	226,032	3.4	-4.3
Total Levies	<u>1,274,671</u>	<u>1,385,206</u>	<u>8.7</u>	<u>1,477,624</u>	<u>6.7</u>	<u>15.9</u>
ELLSWORTH COUNTY - LORRAINE USD 328						
General Fund Levy	2,506,291	2,464,868	-1.7	2,272,109	-7.8	-9.3
Other Levies	111,331	105,481	-5.3	0	0.0	0.0
Total Levies	<u>2,617,622</u>	<u>2,570,349</u>	<u>-1.8</u>	<u>2,272,109</u>	<u>-11.6</u>	<u>-13.2</u>
FINNEY COUNTY - HOLCOMB USD 363						
General Fund Levy	2,178,151	3,037,211	39.4	3,193,700	5.2	46.6
Other Levies	1,282,504	1,281,840	-0.1	1,227,815	-4.2	-4.3
Total Levies	<u>3,460,655</u>	<u>4,319,051</u>	<u>24.8</u>	<u>4,421,515</u>	<u>2.4</u>	<u>27.8</u>
FINNEY COUNTY - GARDEN CITY USD 457						
General Fund Levy	8,761,257	8,462,070	-3.4	8,233,949	-2.7	-6.0
Other Levies	1,290,322	1,674,387	29.8	1,631,152	-2.6	26.4
Total Levies	<u>10,051,579</u>	<u>10,136,457</u>	<u>0.8</u>	<u>9,865,101</u>	<u>-2.7</u>	<u>-1.9</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
FORD COUNTY - SPEARVILLE-WIND USD 381						
General Fund Levy	415,026	451,231	8.7	373,322	-17.3	-10.0
Other Levies	52,961	50,831	-4.0	50,774	-0.1	-4.1
Total Levies	<u>467,987</u>	<u>502,062</u>	<u>7.3</u>	<u>424,096</u>	<u>-15.5</u>	<u>-9.4</u>
FORD COUNTY - DODGE CITY USD 443						
General Fund Levy	5,408,271	5,844,599	8.1	6,245,444	6.9	15.5
Other Levies	535,318	572,071	6.9	572,022	0.0	6.9
Total Levies	<u>5,943,589</u>	<u>6,416,670</u>	<u>8.0</u>	<u>6,817,466</u>	<u>6.2</u>	<u>14.7</u>
FORD COUNTY - BUCKLIN USD 459						
General Fund Levy	513,358	510,135	-0.6	435,013	-14.7	-15.3
Other Levies	68,693	64,275	-6.4	87,430	36.0	27.3
Total Levies	<u>582,051</u>	<u>574,410</u>	<u>-1.3</u>	<u>522,443</u>	<u>-9.0</u>	<u>-10.2</u>
FRANKLIN COUNTY - WEST FRANKLIN USD 287						
General Fund Levy	729,945	738,622	1.2	778,262	5.4	6.6
Other Levies	63,028	66,285	5.2	66,285	0.0	5.2
Total Levies	<u>792,973</u>	<u>804,907</u>	<u>1.5</u>	<u>844,547</u>	<u>4.9</u>	<u>6.5</u>
FRANKLIN COUNTY - CENTRAL HEIGHTS USD 288						
General Fund Levy	320,412	316,285	-1.3	335,215	6.0	4.6
Other Levies	76,683	33,955	-55.7	74,844	120.4	-2.4
Total Levies	<u>397,095</u>	<u>350,240</u>	<u>-11.8</u>	<u>410,059</u>	<u>17.1</u>	<u>3.3</u>
FRANKLIN COUNTY - WELLSVILLE USD 289						
General Fund Levy	670,228	673,124	0.4	815,252	21.1	21.6
Other Levies	54,049	189,637	250.9	179,429	-5.4	232.0
Total Levies	<u>724,277</u>	<u>862,761</u>	<u>19.1</u>	<u>994,681</u>	<u>15.3</u>	<u>37.3</u>
FRANKLIN COUNTY - OTTAWA USD 290						
General Fund Levy	2,244,627	2,329,012	3.8	2,328,513	0.0	3.7
Other Levies	405,366	372,145	-8.2	305,738	-17.8	-24.6
Total Levies	<u>2,649,993</u>	<u>2,701,157</u>	<u>1.9</u>	<u>2,634,251</u>	<u>-2.5</u>	<u>-0.6</u>
GEARY COUNTY - JUNCTION CITY USD 475						
General Fund Levy	2,236,471	2,820,290	26.1	3,709,560	31.5	65.9
Other Levies	246,919	256,215	3.8	256,215	0.0	3.8
Total Levies	<u>2,483,390</u>	<u>3,076,505</u>	<u>23.9</u>	<u>3,965,775</u>	<u>28.9</u>	<u>59.7</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
GOVE COUNTY - GRINNELL PUBLIC USD 291						
General Fund Levy	603,187	416,327	-31.0	575,369	38.2	-4.6
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>603,187</u>	<u>416,327</u>	<u>-31.0</u>	<u>575,369</u>	<u>38.2</u>	<u>-4.6</u>
GOVE COUNTY - GRAINFIELD USD 292						
General Fund Levy	866,426	788,798	-9.0	660,393	-16.3	-23.8
Other Levies	42,929	41,982	-2.2	41,923	-0.1	-2.3
Total Levies	<u>909,355</u>	<u>830,780</u>	<u>-8.6</u>	<u>702,316</u>	<u>-15.5</u>	<u>-22.8</u>
GOVE COUNTY - QUINTER PUBLIC USD 293						
General Fund Levy	730,510	604,594	-17.2	608,055	0.6	-16.8
Other Levies	12,574	101,738	709.1	103,344	1.6	721.9
Total Levies	<u>743,084</u>	<u>706,332</u>	<u>-4.9</u>	<u>711,399</u>	<u>0.7</u>	<u>-4.3</u>
GRAHAM COUNTY - WEST GRAHAM-MOR USD 280						
General Fund Levy	554,497	426,633	-23.1	457,705	7.3	-17.5
Other Levies	16,934	16,209	-4.3	16,174	-0.2	-4.5
Total Levies	<u>571,431</u>	<u>442,842</u>	<u>-22.5</u>	<u>473,879</u>	<u>7.0</u>	<u>-17.1</u>
GRAHAM COUNTY - HILL CITY USD 281						
General Fund Levy	1,262,838	1,084,367	-14.1	1,070,139	-1.3	-15.3
Other Levies	67,361	67,391	0.0	67,087	-0.5	-0.4
Total Levies	<u>1,330,199</u>	<u>1,151,758</u>	<u>-13.4</u>	<u>1,137,226</u>	<u>-1.3</u>	<u>-14.5</u>
GRANT COUNTY - ULYSSES USD 214						
General Fund Levy	4,574,958	5,121,521	11.9	5,231,542	2.1	14.4
Other Levies	295,351	799,275	170.6	804,378	0.6	172.3
Total Levies	<u>4,870,309</u>	<u>5,920,796</u>	<u>21.6</u>	<u>6,035,920</u>	<u>1.9</u>	<u>23.9</u>
GRAY COUNTY - CIMARRON-ENSIGN USD 102						
General Fund Levy	1,386,808	1,103,621	-20.4	1,021,902	-7.4	-26.3
Other Levies	79,337	80,016	0.9	79,928	-0.1	0.7
Total Levies	<u>1,466,145</u>	<u>1,183,637</u>	<u>-19.3</u>	<u>1,101,830</u>	<u>-6.9</u>	<u>-24.8</u>
GRAY COUNTY - MONTEZUMA USD 371						
General Fund Levy	614,566	666,863	8.5	684,609	2.7	11.4
Other Levies	73,590	92,393	25.6	81,842	-11.4	11.2
Total Levies	<u>688,156</u>	<u>759,256</u>	<u>10.3</u>	<u>766,451</u>	<u>0.9</u>	<u>11.4</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
GRAY COUNTY - COPELAND USD 476						
General Fund Levy	685,215	840,558	22.7	985,599	17.3	43.8
Other Levies	273,520	73,174	-73.2	71,461	-2.3	-73.9
Total Levies	<u>958,735</u>	<u>913,732</u>	-4.7	<u>1,057,060</u>	15.7	10.3
GRAY COUNTY - INGALLS USD 477						
General Fund Levy	430,545	444,607	3.3	518,095	16.5	20.3
Other Levies	115,220	199,193	72.9	182,453	-8.4	58.4
Total Levies	<u>545,765</u>	<u>643,800</u>	18.0	<u>700,548</u>	8.8	28.4
GREELEY COUNTY - GREELEY COUNTY USD 200						
General Fund Levy	1,367,470	1,259,506	-7.9	1,247,580	-0.9	-8.8
Other Levies	122,199	320,355	162.2	340,451	6.3	178.6
Total Levies	<u>1,489,669</u>	<u>1,579,861</u>	6.1	<u>1,588,031</u>	0.5	6.6
GREENWOOD COUNTY - MADISON-VIRGIL USD 386						
General Fund Levy	629,618	477,555	-24.2	409,719	-14.2	-34.9
Other Levies	159,457	165,412	3.7	154,169	-6.8	-3.3
Total Levies	<u>789,075</u>	<u>642,967</u>	-18.5	<u>563,888</u>	-12.3	-28.5
GREENWOOD COUNTY - EUREKA USD 389						
General Fund Levy	1,239,388	1,211,965	-2.2	1,167,000	-3.7	-5.8
Other Levies	682,274	686,010	0.5	690,090	0.6	1.1
Total Levies	<u>1,921,662</u>	<u>1,897,975</u>	-1.2	<u>1,857,090</u>	-2.2	-3.4
GREENWOOD COUNTY - HAMILTON USD 390						
General Fund Levy	300,419	283,782	-5.5	318,570	12.3	6.0
Other Levies	8,387	24,261	189.3	3,520	-85.5	-58.0
Total Levies	<u>308,806</u>	<u>308,043</u>	-0.2	<u>322,090</u>	4.6	4.3
HAMILTON COUNTY - SYRACUSE USD 494						
General Fund Levy	1,533,083	1,541,157	0.5	1,627,611	5.6	6.2
Other Levies	160,418	160,578	0.1	160,477	-0.1	0.0
Total Levies	<u>1,693,501</u>	<u>1,701,735</u>	0.5	<u>1,788,088</u>	5.1	5.6
HARPER COUNTY - ANTHONY-HARPER USD 361						
General Fund Levy	2,337,193	2,009,500	-14.0	2,094,962	4.3	-10.4
Other Levies	287,828	271,279	-5.7	150,919	-44.4	-47.6
Total Levies	<u>2,625,021</u>	<u>2,280,779</u>	-13.1	<u>2,245,881</u>	-1.5	-14.4



## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
HARPER COUNTY - ATTICA USD 511						
General Fund Levy	673,114	408,286	-39.3	558,901	36.9	-17.0
Other Levies	204,906	415,534	102.8	77,170	-81.4	-62.3
Total Levies	<u>878,020</u>	<u>823,820</u>	-6.2	<u>636,071</u>	-22.8	-27.6
HARVEY COUNTY - BURRTON USD 369						
General Fund Levy	475,188	451,965	-4.9	460,368	1.9	-3.1
Other Levies	133,691	130,258	-2.6	110,856	-14.9	-17.1
Total Levies	<u>608,879</u>	<u>582,223</u>	-4.4	<u>571,224</u>	-1.9	-6.2
HARVEY COUNTY - NEWTON USD 373						
General Fund Levy	4,328,412	4,322,406	-0.1	4,324,597	0.1	-0.1
Other Levies	773,933	878,803	13.6	874,542	-0.5	13.0
Total Levies	<u>5,102,345</u>	<u>5,201,209</u>	1.9	<u>5,199,139</u>	0.0	1.9
HARVEY COUNTY - SEDGWICK PUBLIC USD 439						
General Fund Levy	303,641	315,998	4.1	336,379	6.4	10.8
Other Levies	75,383	32,393	-57.0	32,393	0.0	-57.0
Total Levies	<u>379,024</u>	<u>348,391</u>	-8.1	<u>368,772</u>	5.9	-2.7
HARVEY COUNTY - HALSTEAD USD 440						
General Fund Levy	1,069,132	1,105,201	3.4	1,139,714	3.1	6.6
Other Levies	156,566	135,680	-13.3	148,712	9.6	-5.0
Total Levies	<u>1,225,698</u>	<u>1,240,881</u>	1.2	<u>1,288,426</u>	3.8	5.1
HARVEY COUNTY - HESSTON USD 460						
General Fund Levy	1,168,785	1,313,682	12.4	1,080,493	-17.8	-7.6
Other Levies	238,347	161,734	-32.1	322,837	99.6	35.4
Total Levies	<u>1,407,132</u>	<u>1,475,416</u>	4.9	<u>1,403,330</u>	-4.9	-0.3
HASKELL COUNTY - SUBLETTE USD 374						
General Fund Levy	1,450,448	1,424,280	-1.8	1,698,779	19.3	17.1
Other Levies	259,863	278,225	7.1	275,058	-1.1	5.8
Total Levies	<u>1,710,311</u>	<u>1,702,505</u>	-0.5	<u>1,973,837</u>	15.9	15.4
HASKELL COUNTY - SATANTA USD 507						
General Fund Levy	1,730,132	1,786,274	3.2	1,977,783	10.7	14.3
Other Levies	272,716	258,540	-5.2	228,927	-11.5	-16.1
Total Levies	<u>2,002,848</u>	<u>2,044,814</u>	2.1	<u>2,206,710</u>	7.9	10.2

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
HODGEMAN COUNTY - JETMORE USD 227						
General Fund Levy	897,031	722,453	-19.5	784,209	8.5	-12.6
Other Levies	181,562	210,361	15.9	222,253	5.7	22.4
Total Levies	<u>1,078,593</u>	<u>932,814</u>	<u>-13.5</u>	<u>1,006,462</u>	<u>7.9</u>	<u>-6.7</u>
HODGEMAN COUNTY - HANSTON USD 228						
General Fund Levy	469,087	408,313	-13.0	464,938	13.9	-0.9
Other Levies	124,614	124,333	-0.2	56,483	-54.6	-54.7
Total Levies	<u>593,701</u>	<u>532,646</u>	<u>-10.3</u>	<u>521,421</u>	<u>-2.1</u>	<u>-12.2</u>
JACKSON COUNTY - NORTH JACKSON USD 335						
General Fund Levy	288,662	269,956	-6.5	335,762	24.4	16.3
Other Levies	84,533	95,451	12.9	79,092	-17.1	-6.4
Total Levies	<u>373,195</u>	<u>365,407</u>	<u>-2.1</u>	<u>414,854</u>	<u>13.5</u>	<u>11.2</u>
JACKSON COUNTY - HOLTON USD 336						
General Fund Levy	661,349	694,377	5.0	848,835	22.2	28.3
Other Levies	120,145	166,146	38.3	130,945	-21.2	9.0
Total Levies	<u>781,494</u>	<u>860,523</u>	<u>10.1</u>	<u>979,780</u>	<u>13.9</u>	<u>25.4</u>
JACKSON COUNTY - MAYETTA USD 337						
General Fund Levy	390,566	385,939	-1.2	386,022	0.0	-1.2
Other Levies	141,345	97,696	-30.9	97,922	0.2	-30.7
Total Levies	<u>531,911</u>	<u>483,635</u>	<u>-9.1</u>	<u>483,944</u>	<u>0.1</u>	<u>-9.0</u>
JEFFERSON COUNTY - VALLEY FALLS USD 338						
General Fund Levy	289,901	266,419	-8.1	285,164	7.0	-1.6
Other Levies	38,089	47,029	23.5	21,554	-54.2	-43.4
Total Levies	<u>327,990</u>	<u>313,448</u>	<u>-4.4</u>	<u>306,718</u>	<u>-2.1</u>	<u>-6.5</u>
JEFFERSON COUNTY - JEFFERSON COUNTY USD 339						
General Fund Levy	287,539	358,082	24.5	381,040	6.4	32.5
Other Levies	163,936	153,837	-6.2	153,510	-0.2	-6.4
Total Levies	<u>451,475</u>	<u>511,919</u>	<u>13.4</u>	<u>534,550</u>	<u>4.4</u>	<u>18.4</u>
JEFFERSON COUNTY - JEFFERSON WEST USD 340						
General Fund Levy	627,069	628,251	0.2	628,938	0.1	0.3
Other Levies	93,722	59,386	-36.6	58,541	-1.4	-37.5
Total Levies	<u>720,791</u>	<u>687,637</u>	<u>-4.6</u>	<u>687,479</u>	<u>0.0</u>	<u>-4.6</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
JEFFERSON COUNTY - OSKALOOSA PUBLIC USD 341						
General Fund Levy	591,179	573,931	-2.9	649,457	13.2	9.9
Other Levies	63,289	86,237	36.3	90,892	5.4	43.6
Total Levies	<u>654,468</u>	<u>660,168</u>	0.9	<u>740,349</u>	12.1	13.1
JEFFERSON COUNTY - MCLOUTH USD 342						
General Fund Levy	399,690	354,242	-11.4	415,453	17.3	3.9
Other Levies	141,949	184,316	29.8	152,315	-17.4	7.3
Total Levies	<u>541,639</u>	<u>538,558</u>	-0.6	<u>567,768</u>	5.4	4.8
JEFFERSON COUNTY - PERRY PUBLIC SCHOOL USD 343						
General Fund Levy	869,999	995,280	14.4	1,042,093	4.7	19.8
Other Levies	119,533	55,878	-53.3	179,473	221.2	50.1
Total Levies	<u>989,532</u>	<u>1,051,158</u>	6.2	<u>1,221,566</u>	16.2	23.4
JEWELL COUNTY - WHITE ROCK USD 104						
General Fund Levy	787,741	684,876	-13.1	695,602	1.6	-11.7
Other Levies	42,581	42,103	-1.1	42,128	0.1	-1.1
Total Levies	<u>830,322</u>	<u>726,979</u>	-12.4	<u>737,730</u>	1.5	-11.2
JEWELL COUNTY - MANKATO USD 278						
General Fund Levy	520,895	366,201	-29.7	471,172	28.7	-9.5
Other Levies	42,123	47,016	11.6	32,520	-30.8	-22.8
Total Levies	<u>563,018</u>	<u>413,217</u>	-26.6	<u>503,692</u>	21.9	-10.5
JEWELL COUNTY - JEWELL USD 279						
General Fund Levy	554,242	500,917	-9.6	517,073	3.2	-6.7
Other Levies	30,349	30,442	0.3	30,438	0.0	0.3
Total Levies	<u>584,591</u>	<u>531,359</u>	-9.1	<u>547,511</u>	3.0	-6.3
JOHNSON COUNTY - SOUTHEAST JOHNSON USD 229						
General Fund Levy	13,729,532	17,778,056	29.5	26,094,092	46.8	90.1
Other Levies	4,392,101	5,833,335	32.8	9,736,043	66.9	121.7
Total Levies	<u>18,121,633</u>	<u>23,611,391</u>	30.3	<u>35,830,135</u>	51.7	97.7
JOHNSON COUNTY - SPRING HILL USD 230						
General Fund Levy	1,521,997	1,519,900	-0.1	1,670,276	9.9	9.7
Other Levies	156,230	210,375	34.7	201,153	-4.4	28.8
Total Levies	<u>1,678,227</u>	<u>1,730,275</u>	3.1	<u>1,871,429</u>	8.2	11.5

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
JOHNSON COUNTY - GARDNER-EDGERTON USD 231						
General Fund Levy	2,522,785	2,777,034	10.1	2,950,148	6.2	16.9
Other Levies	805,218	828,678	2.9	921,831	11.2	14.5
Total Levies	<u>3,328,003</u>	<u>3,605,712</u>	<u>8.3</u>	<u>3,871,979</u>	<u>7.4</u>	<u>16.3</u>
JOHNSON COUNTY - DESOTO USD 232						
General Fund Levy	1,893,371	1,997,475	5.5	2,321,894	16.2	22.6
Other Levies	169,384	208,682	23.2	85,203	-59.2	-49.7
Total Levies	<u>2,062,755</u>	<u>2,206,157</u>	<u>7.0</u>	<u>2,407,097</u>	<u>9.1</u>	<u>16.7</u>
JOHNSON COUNTY - OLATHE USD 233						
General Fund Levy	15,768,295	21,305,167	35.1	24,807,871	16.4	57.3
Other Levies	5,437,641	5,398,501	-0.7	5,987,310	10.9	10.1
Total Levies	<u>21,205,936</u>	<u>26,703,668</u>	<u>25.9</u>	<u>30,795,181</u>	<u>15.3</u>	<u>45.2</u>
JOHNSON COUNTY - SHAWNEE MISSION USD 512						
General Fund Levy	61,446,570	61,688,034	0.4	59,499,376	-3.5	-3.2
Other Levies	3,887,208	4,075,340	4.8	5,989,665	47.0	54.1
Total Levies	<u>65,333,778</u>	<u>65,763,374</u>	<u>0.7</u>	<u>65,489,041</u>	<u>-0.4</u>	<u>0.2</u>
KEARNY COUNTY - LAKIN USD 215						
General Fund Levy	2,366,497	2,730,053	15.4	2,965,035	8.6	25.3
Other Levies	236,094	176,948	-25.1	286,946	62.2	21.5
Total Levies	<u>2,602,591</u>	<u>2,907,001</u>	<u>11.7</u>	<u>3,251,981</u>	<u>11.9</u>	<u>25.0</u>
KEARNY COUNTY - DEERFIELD USD 216						
General Fund Levy	874,587	1,175,372	34.4	1,168,153	-0.6	33.6
Other Levies	222,068	174,712	-21.3	262,094	50.0	18.0
Total Levies	<u>1,096,655</u>	<u>1,350,084</u>	<u>23.1</u>	<u>1,430,247</u>	<u>5.9</u>	<u>30.4</u>
KINGMAN COUNTY - KINGMAN USD 331						
General Fund Levy	2,940,824	2,504,119	-14.8	2,654,193	6.0	-9.7
Other Levies	417,474	435,562	4.3	416,267	-4.4	-0.3
Total Levies	<u>3,358,298</u>	<u>2,939,681</u>	<u>-12.5</u>	<u>3,070,460</u>	<u>4.4</u>	<u>-8.6</u>
KINGMAN COUNTY - CUNNINGHAM USD 332						
General Fund Levy	1,453,645	1,500,304	3.2	1,591,498	6.1	9.5
Other Levies	138,245	174,548	26.3	174,003	-0.3	25.9
Total Levies	<u>1,591,890</u>	<u>1,674,852</u>	<u>5.2</u>	<u>1,765,501</u>	<u>5.4</u>	<u>10.9</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
KIOWA COUNTY - GREENSBURG USD 422						
General Fund Levy	670,479	711,194	6.1	745,555	4.8	11.2
Other Levies	85,415	80,270	-6.0	84,344	5.1	-1.3
Total Levies	<u>755,894</u>	<u>791,464</u>	4.7	<u>829,899</u>	4.9	9.8
KIOWA COUNTY - MULLINVILLE USD 424						
General Fund Levy	768,932	795,268	3.4	807,023	1.5	5.0
Other Levies	69,024	64,415	-6.7	49,175	-23.7	-28.8
Total Levies	<u>837,956</u>	<u>859,683</u>	2.6	<u>856,198</u>	-0.4	2.2
KIOWA COUNTY - HAVILAND PUBLIC USD 474						
General Fund Levy	766,253	815,437	6.4	645,102	-20.9	-15.8
Other Levies	63,972	58,547	-8.5	54,853	-6.3	-14.3
Total Levies	<u>830,225</u>	<u>873,984</u>	5.3	<u>699,955</u>	-19.9	-15.7
LABETTE COUNTY - PARSONS USD 503						
General Fund Levy	1,917,997	1,943,628	1.3	2,221,000	14.3	15.8
Other Levies	303,621	225,876	-25.6	217,395	-3.8	-28.4
Total Levies	<u>2,221,618</u>	<u>2,169,504</u>	-2.3	<u>2,438,395</u>	12.4	9.8
LABETTE COUNTY - OSWEGO USD 504						
General Fund Levy	378,521	388,164	2.5	402,459	3.7	6.3
Other Levies	61,349	62,102	1.2	62,457	0.6	1.8
Total Levies	<u>439,870</u>	<u>450,266</u>	2.4	<u>464,916</u>	3.3	5.7
LABETTE COUNTY - CHETOPA USD 505						
General Fund Levy	198,010	209,297	5.7	216,764	3.6	9.5
Other Levies	48,846	59,110	21.0	51,654	-12.6	5.7
Total Levies	<u>246,856</u>	<u>268,407</u>	8.7	<u>268,418</u>	0.0	8.7
LABETTE COUNTY - LABETTE COUNTY USD 506						
General Fund Levy	1,326,697	1,340,520	1.0	1,347,912	0.6	1.6
Other Levies	204,231	205,857	0.8	195,366	-5.1	-4.3
Total Levies	<u>1,530,928</u>	<u>1,546,377</u>	1.0	<u>1,543,278</u>	-0.2	0.8
LANE COUNTY - HEALY PUBLIC SCHOOL USD 468						
General Fund Levy	494,242	570,142	15.4	463,362	-18.7	-6.2
Other Levies	256,532	250,025	-2.5	237,548	-5.0	-7.4
Total Levies	<u>750,774</u>	<u>820,167</u>	9.2	<u>700,910</u>	-14.5	-6.6

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
LANE COUNTY - DIGHTON USD 482						
General Fund Levy	1,274,102	992,895	-22.1	1,012,059	1.9	-20.6
Other Levies	127,370	153,553	20.6	162,352	5.7	27.5
Total Levies	<u>1,401,472</u>	<u>1,146,448</u>	-18.2	<u>1,174,411</u>	2.4	-16.2
LEAVENWORTH COUNTY - EASTON USD 449						
General Fund Levy	585,584	671,444	14.7	908,125	35.2	55.1
Other Levies	120,770	89,134	-26.2	79,823	-10.4	-33.9
Total Levies	<u>706,354</u>	<u>760,578</u>	7.7	<u>987,948</u>	29.9	39.9
LEAVENWORTH COUNTY - LEAVENWORTH USD 543						
General Fund Levy	4,528,443	5,113,457	12.9	5,227,739	2.2	15.4
Other Levies	308,108	192,829	-37.4	916,946	375.5	197.6
Total Levies	<u>4,836,551</u>	<u>5,306,286</u>	9.7	<u>6,144,685</u>	15.8	27.0
LEAVENWORTH COUNTY - BASEHOR-LINWOOD USD 458						
General Fund Levy	1,167,073	1,228,341	5.2	1,388,894	13.1	19.0
Other Levies	123,991	123,086	-0.7	145,692	18.4	17.5
Total Levies	<u>1,291,064</u>	<u>1,351,427</u>	4.7	<u>1,534,586</u>	13.6	18.9
LEAVENWORTH COUNTY - TONGANOXIE USD 464						
General Fund Levy	1,138,593	1,227,073	7.8	1,337,705	9.0	17.5
Other Levies	429,978	365,356	-15.0	297,355	-18.6	-30.8
Total Levies	<u>1,568,571</u>	<u>1,592,429</u>	1.5	<u>1,635,060</u>	2.7	4.2
LEAVENWORTH COUNTY - LANSING USD 469						
General Fund Levy	779,151	867,665	11.4	1,288,256	48.5	65.3
Other Levies	494,096	550,666	11.4	374,676	-32.0	-24.2
Total Levies	<u>1,273,247</u>	<u>1,418,331</u>	11.4	<u>1,662,932</u>	17.2	30.6
LINCOLN COUNTY - LINCOLN USD 298						
General Fund Levy	694,843	659,752	-5.1	720,166	9.2	3.6
Other Levies	63,283	71,518	13.0	61,258	-14.3	-3.2
Total Levies	<u>758,126</u>	<u>731,270</u>	-3.5	<u>781,424</u>	6.9	3.1
LINCOLN COUNTY - SYLVAN GROVE USD 299						
General Fund Levy	371,654	385,112	3.6	389,071	1.0	4.7
Other Levies	5,035	19,928	295.8	0	0.0	0.0
Total Levies	<u>376,689</u>	<u>405,040</u>	7.5	<u>389,071</u>	-3.9	3.3

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
LINN COUNTY - PLEASANTON USD 344						
General Fund Levy	236,920	238,423	0.6	246,160	3.2	3.9
Other Levies	21,399	22,037	3.0	21,982	-0.2	2.7
Total Levies	<u>258,319</u>	<u>260,460</u>	0.8	<u>268,142</u>	2.9	3.8
LINN COUNTY - JAYHAWK USD 346						
General Fund Levy	698,872	723,972	3.6	716,579	-1.0	2.5
Other Levies	153,152	140,619	-8.2	134,257	-4.5	-12.3
Total Levies	<u>852,024</u>	<u>864,591</u>	1.5	<u>850,836</u>	-1.6	-0.1
LINN COUNTY - PRAIRIE VIEW USD 362						
General Fund Levy	2,981,240	3,233,842	8.5	3,554,066	9.9	19.2
Other Levies	486,193	370,094	-23.9	309,821	-16.3	-36.3
Total Levies	<u>3,467,433</u>	<u>3,603,936</u>	3.9	<u>3,863,887</u>	7.2	11.4
LOGAN COUNTY - OAKLEY USD 274						
General Fund Levy	1,483,561	1,288,485	-13.1	1,364,279	5.9	-8.0
Other Levies	24,747	121,181	389.7	121,289	0.1	390.1
Total Levies	<u>1,508,308</u>	<u>1,409,666</u>	-6.5	<u>1,485,568</u>	5.4	-1.5
LOGAN COUNTY - TRIPLAINS USD 275						
General Fund Levy	571,340	567,967	-0.6	699,264	23.1	22.4
Other Levies	26,254	26,317	0.2	26,353	0.1	0.4
Total Levies	<u>597,594</u>	<u>594,284</u>	-0.6	<u>725,617</u>	22.1	21.4
LYON COUNTY - NORTH LYON COUNTY USD 251						
General Fund Levy	840,572	890,823	6.0	929,626	4.4	10.6
Other Levies	147,223	72,204	-51.0	72,205	0.0	-51.0
Total Levies	<u>987,795</u>	<u>963,027</u>	-2.5	<u>1,001,831</u>	4.0	1.4
LYON COUNTY - SOUTHERN LYON COUNTY USD 252						
General Fund Levy	773,733	727,529	-6.0	774,844	6.5	0.1
Other Levies	59,164	56,916	-3.8	56,915	0.0	-3.8
Total Levies	<u>832,897</u>	<u>784,445</u>	-5.8	<u>831,759</u>	6.0	-0.1
LYON COUNTY - EMPORIA USD 253						
General Fund Levy	5,255,833	5,429,172	3.3	5,673,483	4.5	7.9
Other Levies	907,954	987,198	8.7	976,069	-1.1	7.5
Total Levies	<u>6,163,787</u>	<u>6,416,370</u>	4.1	<u>6,649,552</u>	3.6	7.9

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
MARION COUNTY - CENTRE USD 397						
General Fund Levy	577,639	547,808	-5.2	449,084	-18.0	-22.3
Other Levies	3,339	26,709	699.9	26,696	0.0	699.5
Total Levies	<u>580,978</u>	<u>574,517</u>	-1.1	<u>475,780</u>	-17.2	-18.1
MARION COUNTY - PEABODY-BURNS USD 398						
General Fund Levy	601,971	582,642	-3.2	616,771	5.9	2.5
Other Levies	100,766	130,310	29.3	109,666	-15.8	8.8
Total Levies	<u>702,737</u>	<u>712,952</u>	1.5	<u>726,437</u>	1.9	3.4
MARION COUNTY - MARION USD 408						
General Fund Levy	731,506	760,128	3.9	800,270	5.3	9.4
Other Levies	43,013	41,659	-3.1	43,855	5.3	2.0
Total Levies	<u>774,519</u>	<u>801,787</u>	3.5	<u>844,125</u>	5.3	9.0
MARION COUNTY - DURHAM-HILLSBORO USD 410						
General Fund Levy	845,568	889,707	5.2	943,794	6.1	11.6
Other Levies	133,537	146,886	10.0	142,141	-3.2	6.4
Total Levies	<u>979,105</u>	<u>1,036,593</u>	5.9	<u>1,085,935</u>	4.8	10.9
MARION COUNTY - GOESSEL USD 411						
General Fund Levy	361,330	352,731	-2.4	364,129	3.2	0.8
Other Levies	29,355	29,298	-0.2	35,368	20.7	20.5
Total Levies	<u>390,685</u>	<u>382,029</u>	-2.2	<u>399,497</u>	4.6	2.3
MARSHALL COUNTY - MARYSVILLE USD 364						
General Fund Levy	1,529,431	1,562,930	2.2	1,666,821	6.6	9.0
Other Levies	105,152	302,251	187.4	274,419	-9.2	161.0
Total Levies	<u>1,634,583</u>	<u>1,865,181</u>	14.1	<u>1,941,240</u>	4.1	18.8
MARSHALL COUNTY - VERMILLION USD 380						
General Fund Levy	761,367	735,861	-3.4	765,143	4.0	0.5
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>761,367</u>	<u>735,861</u>	-3.4	<u>765,143</u>	4.0	0.5
MARSHALL COUNTY - AXTELL USD 488						
General Fund Levy	578,453	553,744	-4.3	600,139	8.4	3.7
Other Levies	41,690	41,255	-1.0	41,245	0.0	-1.1
Total Levies	<u>620,143</u>	<u>594,999</u>	-4.1	<u>641,384</u>	7.8	3.4



## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
MARSHALL COUNTY - VALLEY HEIGHTS USD 498						
General Fund Levy	620,925	563,525	-9.2	570,187	1.2	-8.2
Other Levies	105,775	155,159	46.7	119,344	-23.1	12.8
Total Levies	<u>726,700</u>	<u>718,684</u>	-1.1	<u>689,531</u>	-4.1	-5.1
MCPHERSON COUNTY - LINDSBORG USD 400						
General Fund Levy	1,427,819	1,357,493	-4.9	1,615,415	19.0	13.1
Other Levies	301,241	370,051	22.8	396,617	7.2	31.7
Total Levies	<u>1,729,060</u>	<u>1,727,544</u>	-0.1	<u>2,012,032</u>	16.5	16.4
MCPHERSON COUNTY - MCPHERSON USD 418						
General Fund Levy	4,652,248	4,454,327	-4.3	4,571,053	2.6	-1.7
Other Levies	543,789	881,879	62.2	897,531	1.8	65.1
Total Levies	<u>5,196,037</u>	<u>5,336,206</u>	2.7	<u>5,468,584</u>	2.5	5.2
MCPHERSON COUNTY - CANTON-GALVA USD 419						
General Fund Levy	676,971	584,327	-13.7	540,004	-7.6	-20.2
Other Levies	82,567	82,592	0.0	82,578	0.0	0.0
Total Levies	<u>759,538</u>	<u>666,919</u>	-12.2	<u>622,582</u>	-6.6	-18.0
MCPHERSON COUNTY - MOUNDRIDGE USD 423						
General Fund Levy	999,726	977,973	-2.2	1,016,725	4.0	1.7
Other Levies	210,402	213,606	1.5	187,967	-12.0	-10.7
Total Levies	<u>1,210,128</u>	<u>1,191,579</u>	-1.5	<u>1,204,692</u>	1.1	-0.4
MCPHERSON COUNTY - INMAN USD 448						
General Fund Levy	702,309	685,197	-2.4	685,200	0.0	-2.4
Other Levies	58,306	58,299	0.0	58,522	0.4	0.4
Total Levies	<u>760,615</u>	<u>743,496</u>	-2.3	<u>743,722</u>	0.0	-2.2
MEADE COUNTY - FOWLER USD 225						
General Fund Levy	674,976	593,713	-12.0	657,071	10.7	-2.7
Other Levies	32,321	49,418	52.9	49,054	-0.7	51.8
Total Levies	<u>707,297</u>	<u>643,131</u>	-9.1	<u>706,125</u>	9.8	-0.2
MEADE COUNTY - MEADE USD 226						
General Fund Levy	1,603,935	1,687,068	5.2	1,697,580	0.6	5.8
Other Levies	133,177	107,047	-19.6	95,311	-11.0	-28.4
Total Levies	<u>1,737,112</u>	<u>1,794,115</u>	3.3	<u>1,792,891</u>	-0.1	3.2

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
MIAMI COUNTY - OSAWATOMIE USD 367						
General Fund Levy	780,617	834,354	6.9	944,496	13.2	21.0
Other Levies	385,909	347,555	-9.9	331,503	-4.6	-14.1
Total Levies	<u>1,166,526</u>	<u>1,181,909</u>	1.3	<u>1,275,999</u>	8.0	9.4
MIAMI COUNTY - PAOLA USD 368						
General Fund Levy	1,974,208	2,257,759	14.4	2,519,912	11.6	27.6
Other Levies	204,170	237,161	16.2	234,471	-1.1	14.8
Total Levies	<u>2,178,378</u>	<u>2,494,920</u>	14.5	<u>2,754,383</u>	10.4	26.4
MIAMI COUNTY - LOUISBURG USD 416						
General Fund Levy	1,135,253	1,182,253	4.1	1,315,556	11.3	15.9
Other Levies	251,792	282,055	12.0	250,526	-11.2	-0.5
Total Levies	<u>1,387,045</u>	<u>1,464,308</u>	5.6	<u>1,566,082</u>	7.0	12.9
MITCHELL COUNTY - WACONDA USD 272						
General Fund Levy	962,571	925,532	-3.8	741,628	-19.9	-23.0
Other Levies	102,224	115,651	13.1	89,916	-22.3	-12.0
Total Levies	<u>1,064,795</u>	<u>1,041,183</u>	-2.2	<u>831,544</u>	-20.1	-21.9
MITCHELL COUNTY - BELOIT USD 273						
General Fund Levy	940,784	962,961	2.4	1,162,250	20.7	23.5
Other Levies	263,928	261,825	-0.8	243,438	-7.0	-7.8
Total Levies	<u>1,204,712</u>	<u>1,224,786</u>	1.7	<u>1,405,688</u>	14.8	16.7
MONTGOMERY COUNTY - CANEY VALLEY USD 436						
General Fund Levy	618,877	584,278	-5.6	622,334	6.5	0.6
Other Levies	59,930	69,525	16.0	75,921	9.2	26.7
Total Levies	<u>678,807</u>	<u>653,803</u>	-3.7	<u>698,255</u>	6.8	2.9
MONTGOMERY COUNTY - COFFEYVILLE USD 445						
General Fund Levy	2,916,205	3,228,153	10.7	3,106,607	-3.8	6.5
Other Levies	416,311	507,782	22.0	525,405	3.5	26.2
Total Levies	<u>3,332,516</u>	<u>3,735,935</u>	12.1	<u>3,632,012</u>	-2.8	9.0
MONTGOMERY COUNTY - INDEPENDENCE USD 446						
General Fund Levy	2,864,666	2,857,515	-0.2	3,014,953	5.5	5.2
Other Levies	252,628	303,309	20.1	315,753	4.1	25.0
Total Levies	<u>3,117,294</u>	<u>3,160,824</u>	1.4	<u>3,330,706</u>	5.4	6.8

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
MONTGOMERY COUNTY - CHERRYVALE USD 447						
General Fund Levy	397,924	343,802	-13.6	283,327	-17.6	-28.8
Other Levies	91,613	103,841	13.3	117,267	12.9	28.0
Total Levies	<u>489,537</u>	<u>447,643</u>	<u>-8.6</u>	<u>400,594</u>	<u>-10.5</u>	<u>-18.2</u>
MORRIS COUNTY - MORRIS COUNTY USD 417						
General Fund Levy	989,939	1,028,463	3.9	1,099,362	6.9	11.1
Other Levies	265,792	260,722	-1.9	281,746	8.1	6.0
Total Levies	<u>1,255,731</u>	<u>1,289,185</u>	<u>2.7</u>	<u>1,381,108</u>	<u>7.1</u>	<u>10.0</u>
MORTON COUNTY - ROLLA USD 217						
General Fund Levy	1,070,473	1,253,389	17.1	1,357,907	8.3	26.9
Other Levies	231,329	229,559	-0.8	229,559	0.0	-0.8
Total Levies	<u>1,301,802</u>	<u>1,482,948</u>	<u>13.9</u>	<u>1,587,466</u>	<u>7.0</u>	<u>21.9</u>
MORTON COUNTY - ELKHART USD 218						
General Fund Levy	1,531,633	1,622,608	5.9	1,741,396	7.3	13.7
Other Levies	561,917	299,759	-46.7	299,595	-0.1	-46.7
Total Levies	<u>2,093,550</u>	<u>1,922,367</u>	<u>-8.2</u>	<u>2,040,991</u>	<u>6.2</u>	<u>-2.5</u>
NEMAHA COUNTY - SABETHA USD 441						
General Fund Levy	1,151,984	1,225,695	6.4	1,343,971	9.6	16.7
Other Levies	87,487	87,597	0.1	87,607	0.0	0.1
Total Levies	<u>1,239,471</u>	<u>1,313,292</u>	<u>6.0</u>	<u>1,431,578</u>	<u>9.0</u>	<u>15.5</u>
NEMAHA COUNTY - NEMAHA VALLEY USD 442						
General Fund Levy	535,830	561,421	4.8	656,762	17.0	22.6
Other Levies	26,232	0	0.0	0	0.0	0.0
Total Levies	<u>562,062</u>	<u>561,421</u>	<u>-0.1</u>	<u>656,762</u>	<u>17.0</u>	<u>16.8</u>
NEMAHA COUNTY - B & B USD 451						
General Fund Levy	159,884	148,415	-7.2	214,894	44.8	34.4
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>159,884</u>	<u>148,415</u>	<u>-7.2</u>	<u>214,894</u>	<u>44.8</u>	<u>34.4</u>
NEOSHO COUNTY - ERIE-ST. PAUL USD 101						
General Fund Levy	1,139,711	1,121,095	-1.6	1,026,670	-8.4	-9.9
Other Levies	87,839	87,063	-0.9	87,066	0.0	-0.9
Total Levies	<u>1,227,550</u>	<u>1,208,158</u>	<u>-1.6</u>	<u>1,113,736</u>	<u>-7.8</u>	<u>-9.3</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
NEOSHO COUNTY - CHANUTE PUBLIC USD 413						
General Fund Levy	2,421,009	2,816,344	16.3	2,306,442	-18.1	-4.7
Other Levies	1,209,352	829,028	-31.4	919,163	10.9	-24.0
Total Levies	<u>3,630,361</u>	<u>3,645,372</u>	0.4	<u>3,225,605</u>	-11.5	-11.1
NESS COUNTY - NES TRES LA GO USD 301						
General Fund Levy	640,024	674,402	5.4	608,963	-9.7	-4.9
Other Levies	54,922	49,320	-10.2	45,613	-7.5	-16.9
Total Levies	<u>694,946</u>	<u>723,722</u>	4.1	<u>654,576</u>	-9.6	-5.8
NESS COUNTY - SMOKY HILL USD 302						
General Fund Levy	583,756	472,153	-19.1	520,824	10.3	-10.8
Other Levies	37,476	59,635	59.1	35,635	-40.2	-4.9
Total Levies	<u>621,232</u>	<u>531,788</u>	-14.4	<u>556,459</u>	4.6	-10.4
NESS COUNTY - NESS CITY USD 303						
General Fund Levy	1,219,404	1,017,021	-16.6	935,890	-8.0	-23.3
Other Levies	252,865	256,637	1.5	243,041	-5.3	-3.9
Total Levies	<u>1,472,269</u>	<u>1,273,658</u>	-13.5	<u>1,178,931</u>	-7.4	-19.9
NESS COUNTY - BAZINE USD 304						
General Fund Levy	577,759	524,331	-9.2	509,543	-2.8	-11.8
Other Levies	96,798	87,358	-9.8	84,072	-3.8	-13.1
Total Levies	<u>674,557</u>	<u>611,689</u>	-9.3	<u>593,615</u>	-3.0	-12.0
NORTON COUNTY - NORTON COMMUNITY USD 211						
General Fund Levy	773,286	772,675	-0.1	796,044	3.0	2.9
Other Levies	205,566	192,413	-6.4	71,124	-63.0	-65.4
Total Levies	<u>978,852</u>	<u>965,088</u>	-1.4	<u>867,168</u>	-10.1	-11.4
NORTON COUNTY - NORTHERN VALLEY USD 212						
General Fund Levy	435,864	430,548	-1.2	499,776	16.1	14.7
Other Levies	37,476	37,497	0.1	42,800	14.1	14.2
Total Levies	<u>473,340</u>	<u>468,045</u>	-1.1	<u>542,576</u>	15.9	14.6
NORTON COUNTY - WEST SOLOMON VALLEY USD 213						
General Fund Levy	456,689	412,830	-9.6	448,981	8.8	-1.7
Other Levies	0	25,483	0.0	25,483	0.0	0.0
Total Levies	<u>456,689</u>	<u>438,313</u>	-4.0	<u>474,464</u>	8.2	3.9

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
OSAGE COUNTY - OSAGE CITY USD 420						
General Fund Levy	365,855	369,916	1.1	373,320	0.9	2.0
Other Levies	123,586	125,176	1.3	121,097	-3.3	-2.0
Total Levies	<u>489,441</u>	<u>495,092</u>	1.2	<u>494,417</u>	-0.1	1.0
OSAGE COUNTY - LYNDON USD 421						
General Fund Levy	357,727	361,900	1.2	361,900	0.0	1.2
Other Levies	29,048	80,890	178.5	80,798	-0.1	178.2
Total Levies	<u>386,775</u>	<u>442,790</u>	14.5	<u>442,698</u>	0.0	14.5
OSAGE COUNTY - SANTA FE TRAIL USD 434						
General Fund Levy	728,296	791,502	8.7	790,412	-0.1	8.5
Other Levies	57,801	59,879	3.6	59,879	0.0	3.6
Total Levies	<u>786,097</u>	<u>851,381</u>	8.3	<u>850,291</u>	-0.1	8.2
OSAGE COUNTY - BURLINGAME PUBLIC USD 454						
General Fund Levy	189,891	202,483	6.6	221,623	9.5	16.7
Other Levies	18,838	18,915	0.4	18,915	0.0	0.4
Total Levies	<u>208,729</u>	<u>221,398</u>	6.1	<u>240,538</u>	8.6	15.2
OSAGE COUNTY - MARAIS DES CYGNES USD 456						
General Fund Levy	263,955	265,837	0.7	293,832	10.5	11.3
Other Levies	30,091	30,209	0.4	30,002	-0.7	-0.3
Total Levies	<u>294,046</u>	<u>296,046</u>	0.7	<u>323,834</u>	9.4	10.1
OSBORNE COUNTY - OSBORNE COUNTY USD 392						
General Fund Levy	725,029	571,968	-21.1	601,721	5.2	-17.0
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>725,029</u>	<u>571,968</u>	-21.1	<u>601,721</u>	5.2	-17.0
OTTAWA COUNTY - NORTH OTTAWA COUNTY USD 239						
General Fund Levy	782,945	805,812	2.9	805,962	0.0	2.9
Other Levies	85,381	88,673	3.9	88,500	-0.2	3.7
Total Levies	<u>868,326</u>	<u>894,485</u>	3.0	<u>894,462</u>	0.0	3.0
OTTAWA COUNTY - TWIN VALLEY USD 240						
General Fund Levy	566,479	507,074	-10.5	453,400	-10.6	-20.0
Other Levies	155,347	154,612	-0.5	153,000	-1.0	-1.5
Total Levies	<u>721,826</u>	<u>661,686</u>	-8.3	<u>606,400</u>	-8.4	-16.0

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
PAWNE COUNTY - FT. LARNED USD 495						
General Fund Levy	2,395,141	2,183,745	-8.8	2,002,478	-8.3	-16.4
Other Levies	0	137,673	0.0	137,298	-0.3	0.0
Total Levies	<u>2,395,141</u>	<u>2,321,418</u>	<u>-3.1</u>	<u>2,139,776</u>	<u>-7.8</u>	<u>-10.7</u>
PAWNEE COUNTY - PAWNEE HEIGHTS USD 496						
General Fund Levy	787,823	739,450	-6.1	790,348	6.9	0.3
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>787,823</u>	<u>739,450</u>	<u>-6.1</u>	<u>790,348</u>	<u>6.9</u>	<u>0.3</u>
PHILLIPS COUNTY - EASTERN HEIGHTS USD 324						
General Fund Levy	310,898	304,102	-2.2	321,317	5.7	3.4
Other Levies	24,471	29,018	18.6	0	0.0	0.0
Total Levies	<u>335,369</u>	<u>333,120</u>	<u>-0.7</u>	<u>321,317</u>	<u>-3.5</u>	<u>-4.2</u>
PHILLIPS COUNTY - PHILLIPSBURG USD 325						
General Fund Levy	1,166,026	1,138,495	-2.4	1,123,751	-1.3	-3.6
Other Levies	90,288	121,150	34.2	120,963	-0.2	34.0
Total Levies	<u>1,256,314</u>	<u>1,259,645</u>	<u>0.3</u>	<u>1,244,714</u>	<u>-1.2</u>	<u>-0.9</u>
PHILLIPS COUNTY - LOGAN USD 326						
General Fund Levy	647,396	470,881	-27.3	423,586	-10.0	-34.6
Other Levies	26,138	51,420	96.7	46,000	-10.5	76.0
Total Levies	<u>673,534</u>	<u>522,301</u>	<u>-22.5</u>	<u>469,586</u>	<u>-10.1</u>	<u>-30.3</u>
POTTAWATOMIE COUNTY - WAMEGO USD 320						
General Fund Levy	627,646	698,938	11.4	747,598	7.0	19.1
Other Levies	379,946	386,444	1.7	362,044	-6.3	-4.7
Total Levies	<u>1,007,592</u>	<u>1,085,382</u>	<u>7.7</u>	<u>1,109,642</u>	<u>2.2</u>	<u>10.1</u>
POTTAWATOMIE COUNTY - KAW VALLEY USD 321						
General Fund Levy	4,071,022	3,926,189	-3.6	4,545,660	15.8	11.7
Other Levies	1,489,343	1,620,616	8.8	1,305,565	-19.4	-12.3
Total Levies	<u>5,560,365</u>	<u>5,546,805</u>	<u>-0.2</u>	<u>5,851,225</u>	<u>5.5</u>	<u>5.2</u>
POTTAWATOMIE COUNTY - ONAGA-HAVENSVILLE USD 322						
General Fund Levy	648,741	657,121	1.3	701,721	6.8	8.2
Other Levies	31,822	32,112	0.9	25,816	-19.6	-18.9
Total Levies	<u>680,563</u>	<u>689,233</u>	<u>1.3</u>	<u>727,537</u>	<u>5.6</u>	<u>6.9</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
POTTAWATOMIE COUNTY - WESTMORELAND USD 323						
General Fund Levy	621,054	690,839	11.2	654,806	-5.2	5.4
Other Levies	38,283	38,981	1.8	358,565	819.8	836.6
Total Levies	<u>659,337</u>	<u>729,820</u>	10.7	<u>1,013,371</u>	38.9	53.7
PRATT COUNTY - PRATT USD 382						
General Fund Levy	2,543,936	1,904,755	-25.1	1,898,582	-0.3	-25.4
Other Levies	254,963	391,198	53.4	389,645	-0.4	52.8
Total Levies	<u>2,798,899</u>	<u>2,295,953</u>	-18.0	<u>2,288,227</u>	-0.3	-18.2
PRATT COUNTY - SKYLINE SCHOOLS USD 438						
General Fund Levy	1,143,896	836,638	-26.9	911,130	8.9	-20.3
Other Levies	107,946	152,170	41.0	146,129	-4.0	35.4
Total Levies	<u>1,251,842</u>	<u>988,808</u>	-21.0	<u>1,057,259</u>	6.9	-15.5
RAWLINS COUNTY - HERNDON USD 317						
General Fund Levy	343,508	313,500	-8.7	313,490	0.0	-8.7
Other Levies	18,316	18,276	-0.2	18,260	-0.1	-0.3
Total Levies	<u>361,824</u>	<u>331,776</u>	-8.3	<u>331,750</u>	0.0	-8.3
RAWLINS COUNTY - ATWOOD USD 318						
General Fund Levy	956,058	948,856	-0.8	1,099,085	15.8	15.0
Other Levies	83,205	97,307	16.9	97,230	-0.1	16.9
Total Levies	<u>1,039,263</u>	<u>1,046,163</u>	0.7	<u>1,196,315</u>	14.4	15.1
RENO COUNTY - HUTCHINSON PUBLIC USD 308						
General Fund Levy	8,048,835	7,730,007	-4.0	7,238,475	-6.4	-10.1
Other Levies	1,249,034	1,081,025	-13.5	1,188,411	9.9	-4.9
Total Levies	<u>9,297,869</u>	<u>8,811,032</u>	-5.2	<u>8,426,886</u>	-4.4	-9.4
RENO COUNTY - NICKERSON USD 309						
General Fund Levy	1,870,847	1,717,302	-8.2	1,921,041	11.9	2.7
Other Levies	227,522	305,741	34.4	361,208	18.1	58.8
Total Levies	<u>2,098,369</u>	<u>2,023,043</u>	-3.6	<u>2,282,249</u>	12.8	8.8
RENO COUNTY - FAIRFIELD USD 310						
General Fund Levy	962,534	973,878	1.2	1,261,726	29.6	31.1
Other Levies	76,589	76,744	0.2	76,468	-0.4	-0.2
Total Levies	<u>1,039,123</u>	<u>1,050,622</u>	1.1	<u>1,338,194</u>	27.4	28.8

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
RENO COUNTY - PRETTY PRAIRIE USD 311						
General Fund Levy	540,622	533,221	-1.4	566,999	6.3	4.9
Other Levies	61,322	61,215	-0.2	49,956	-18.4	-18.5
Total Levies	<u>601,944</u>	<u>594,436</u>	-1.2	<u>616,955</u>	3.8	2.5
RENO COUNTY - HAVEN PUBLIC SCHOOL USD 312						
General Fund Levy	1,451,202	1,411,655	-2.7	1,419,346	0.5	-2.2
Other Levies	67,367	82,329	22.2	0	0.0	0.0
Total Levies	<u>1,518,569</u>	<u>1,493,984</u>	-1.6	<u>1,419,346</u>	-5.0	-6.5
RENO COUNTY - BUHLER USD 313						
General Fund Levy	2,577,639	2,612,478	1.4	2,938,647	12.5	14.0
Other Levies	568,643	641,373	12.8	565,261	-11.9	-0.6
Total Levies	<u>3,146,282</u>	<u>3,253,851</u>	3.4	<u>3,503,908</u>	7.7	11.4
REPUBLIC COUNTY - PIKE VALLEY USD 426						
General Fund Levy	495,616	492,772	-0.6	527,916	7.1	6.5
Other Levies	18,931	17,989	-5.0	0	0.0	0.0
Total Levies	<u>514,547</u>	<u>510,761</u>	-0.7	<u>527,916</u>	3.4	2.6
REPUBLIC COUNTY - BELLEVILLE USD 427						
General Fund Levy	1,005,006	1,009,810	0.5	1,096,621	8.6	9.1
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>1,005,006</u>	<u>1,009,810</u>	0.5	<u>1,096,621</u>	8.6	9.1
REPUBLIC COUNTY - CUBA USD 455						
General Fund Levy	496,555	481,492	-3.0	428,478	-11.0	-13.7
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>496,555</u>	<u>481,492</u>	-3.0	<u>428,478</u>	-11.0	-13.7
RICE COUNTY - STERLING USD 376						
General Fund Levy	631,435	621,653	-1.5	671,756	8.1	6.4
Other Levies	90,055	88,681	-1.5	88,652	0.0	-1.6
Total Levies	<u>721,490</u>	<u>710,334</u>	-1.5	<u>760,408</u>	7.0	5.4
RICE COUNTY - CHASE USD 401						
General Fund Levy	875,597	699,959	-20.1	615,790	-12.0	-29.7
Other Levies	31,006	28,139	-9.2	27,999	-0.5	-9.7
Total Levies	<u>906,603</u>	<u>728,098</u>	-19.7	<u>643,789</u>	-11.6	-29.0



## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
RICE COUNTY - LYONS USD 405						
General Fund Levy	1,118,512	1,111,465	-0.6	1,182,428	6.4	5.7
Other Levies	152,000	170,959	12.5	168,656	-1.3	11.0
Total Levies	<u>1,270,512</u>	<u>1,282,424</u>	0.9	<u>1,351,084</u>	5.4	6.3
RICE COUNTY - LITTLE RIVER USD 444						
General Fund Levy	909,350	925,794	1.8	1,065,814	15.1	17.2
Other Levies	133,334	126,255	-5.3	126,096	-0.1	-5.4
Total Levies	<u>1,042,684</u>	<u>1,052,049</u>	0.9	<u>1,191,910</u>	13.3	14.3
RILEY COUNTY - RILEY COUNTY USD 378						
General Fund Levy	576,951	525,543	-8.9	625,040	18.9	8.3
Other Levies	91,408	195,196	113.5	168,977	-13.4	84.9
Total Levies	<u>668,359</u>	<u>720,739</u>	7.8	<u>794,017</u>	10.2	18.8
RILEY COUNTY - MANHATTAN USD 383						
General Fund Levy	7,711,950	8,995,517	16.6	9,423,962	4.8	22.2
Other Levies	1,533,225	1,704,469	11.2	1,550,015	-9.1	1.1
Total Levies	<u>9,245,175</u>	<u>10,699,986</u>	15.7	<u>10,973,977</u>	2.6	18.7
RILEY COUNTY - BLUE VALLEY USD 384						
General Fund Levy	400,959	466,376	16.3	464,982	-0.3	16.0
Other Levies	15,587	58,759	277.0	61,584	4.8	295.1
Total Levies	<u>416,546</u>	<u>525,135</u>	26.1	<u>526,566</u>	0.3	26.4
ROOKS COUNTY - PALCO USD 269						
General Fund Levy	857,442	802,764	-6.4	690,465	-14.0	-19.5
Other Levies	47,653	61,550	29.2	61,533	0.0	29.1
Total Levies	<u>905,095</u>	<u>864,314</u>	-4.5	<u>751,998</u>	-13.0	-16.9
ROOKS COUNTY - PLAINVILLE USD 270						
General Fund Levy	1,354,668	998,425	-26.3	1,079,901	8.2	-20.3
Other Levies	127,166	165,442	30.1	165,443	0.0	30.1
Total Levies	<u>1,481,834</u>	<u>1,163,867</u>	-21.5	<u>1,245,344</u>	7.0	-16.0
ROOKS COUNTY - STOCKTON USD 271						
General Fund Levy	1,138,277	865,711	-23.9	849,069	-1.9	-25.4
Other Levies	74,559	96,555	29.5	19,134	-80.2	-74.3
Total Levies	<u>1,212,836</u>	<u>962,266</u>	-20.7	<u>868,203</u>	-9.8	-28.4

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
RUSH COUNTY - LACROSSE USD 395						
General Fund Levy	1,230,859	1,082,705	-12.0	1,027,573	-5.1	-16.5
Other Levies	26,654	86,626	225.0	86,726	0.1	225.4
Total Levies	<u>1,257,513</u>	<u>1,169,331</u>	<u>-7.0</u>	<u>1,114,299</u>	<u>-4.7</u>	<u>-11.4</u>
RUSH COUNTY - OTIS-BISON USD 403						
General Fund Levy	848,539	755,762	-10.9	593,352	-21.5	-30.1
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>848,539</u>	<u>755,762</u>	<u>-10.9</u>	<u>593,352</u>	<u>-21.5</u>	<u>-30.1</u>
RUSSELL COUNTY - PARADISE USD 399						
General Fund Levy	875,548	868,084	-0.9	850,436	-2.0	-2.9
Other Levies	21,267	54,600	156.7	54,331	-0.5	155.5
Total Levies	<u>896,815</u>	<u>922,684</u>	<u>2.9</u>	<u>904,767</u>	<u>-1.9</u>	<u>0.9</u>
RUSSELL COUNTY - RUSSELL COUNTY USD 407						
General Fund Levy	3,841,690	3,202,128	-16.6	3,173,720	-0.9	-17.4
Other Levies	226,281	204,060	-9.8	211,989	3.9	-6.3
Total Levies	<u>4,067,971</u>	<u>3,406,188</u>	<u>-16.3</u>	<u>3,385,709</u>	<u>-0.6</u>	<u>-16.8</u>
SALINE COUNTY - SALINA USD 305						
General Fund Levy	9,898,860	10,934,190	10.5	11,820,015	8.1	19.4
Other Levies	1,644,826	1,778,501	8.1	1,361,622	-23.4	-17.2
Total Levies	<u>11,543,686</u>	<u>12,712,691</u>	<u>10.1</u>	<u>13,181,637</u>	<u>3.7</u>	<u>14.2</u>
SALINE COUNTY - SOUTHEAST OF SALINE USD 306						
General Fund Levy	944,547	970,086	2.7	1,135,289	17.0	20.2
Other Levies	412,220	536,757	30.2	523,341	-2.5	27.0
Total Levies	<u>1,356,767</u>	<u>1,506,843</u>	<u>11.1</u>	<u>1,658,630</u>	<u>10.1</u>	<u>22.2</u>
SALINE COUNTY - ELL-SALINE USD 307						
General Fund Levy	408,149	357,630	-12.4	251,948	-29.6	-38.3
Other Levies	52,421	54,643	4.2	209,039	282.6	298.8
Total Levies	<u>460,570</u>	<u>412,273</u>	<u>-10.5</u>	<u>460,987</u>	<u>11.8</u>	<u>0.1</u>
SCOTT COUNTY - SCOTT COUNTY USD 466						
General Fund Levy	2,043,905	2,488,225	21.7	2,215,645	-11.0	8.4
Other Levies	365,085	99,989	-72.6	273,766	173.8	-25.0
Total Levies	<u>2,408,990</u>	<u>2,588,214</u>	<u>7.4</u>	<u>2,489,411</u>	<u>-3.8</u>	<u>3.3</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
SEDGWICK COUNTY - WICHITA USD 259						
General Fund Levy	83,919,613	89,688,575	6.9	94,928,808	5.8	13.1
Other Levies	6,909,981	7,226,414	4.6	7,135,862	-1.3	3.3
Total Levies	<u>90,829,594</u>	<u>96,914,989</u>	<u>6.7</u>	<u>102,064,670</u>	<u>5.3</u>	<u>12.4</u>
SEDGWICK COUNTY - DERBY USD 260						
General Fund Levy	7,212,361	7,504,901	4.1	5,339,199	-28.9	-26.0
Other Levies	938,853	1,246,449	32.8	1,019,827	-18.2	8.6
Total Levies	<u>8,151,214</u>	<u>8,751,350</u>	<u>7.4</u>	<u>6,359,026</u>	<u>-27.3</u>	<u>-22.0</u>
SEDGWICK COUNTY - HAYSVILLE USD 261						
General Fund Levy	3,054,953	3,119,998	2.1	2,934,501	-5.9	-3.9
Other Levies	378,973	375,102	-1.0	365,972	-2.4	-3.4
Total Levies	<u>3,433,926</u>	<u>3,495,100</u>	<u>1.8</u>	<u>3,300,473</u>	<u>-5.6</u>	<u>-3.9</u>
SEDGWICK COUNTY - VALLEY CENTER PUBLIC USD 262						
General Fund Levy	1,842,916	1,829,597	-0.7	1,795,168	-1.9	-2.6
Other Levies	157,540	203,431	29.1	200,702	-1.3	27.4
Total Levies	<u>2,000,456</u>	<u>2,033,028</u>	<u>1.6</u>	<u>1,995,870</u>	<u>-1.8</u>	<u>-0.2</u>
SEDGWICK COUNTY - MULVANE USD 263						
General Fund Levy	1,080,189	1,002,258	-7.2	811,878	-19.0	-24.8
Other Levies	148,252	310,740	109.6	225,209	-27.5	51.9
Total Levies	<u>1,228,441</u>	<u>1,312,998</u>	<u>6.9</u>	<u>1,037,087</u>	<u>-21.0</u>	<u>-15.6</u>
SEDGWICK COUNTY - CLEARWATER USD 264						
General Fund Levy	1,417,572	1,419,470	0.1	1,071,669	-24.5	-24.4
Other Levies	507,081	366,202	-27.8	339,718	-7.2	-33.0
Total Levies	<u>1,924,653</u>	<u>1,785,672</u>	<u>-7.2</u>	<u>1,411,387</u>	<u>-21.0</u>	<u>-26.7</u>
SEDGWICK COUNTY - GODDARD USD 265						
General Fund Levy	2,837,648	2,820,578	-0.6	2,665,142	-5.5	-6.1
Other Levies	412,972	415,805	0.7	630,522	51.6	52.7
Total Levies	<u>3,250,620</u>	<u>3,236,383</u>	<u>-0.4</u>	<u>3,295,664</u>	<u>1.8</u>	<u>1.4</u>
SEDGWICK COUNTY - MAIZE USD 266						
General Fund Levy	1,447,423	1,650,959	14.1	1,996,000	20.9	37.9
Other Levies	595,762	555,782	-6.7	593,292	6.7	-0.4
Total Levies	<u>2,043,185</u>	<u>2,206,741</u>	<u>8.0</u>	<u>2,589,292</u>	<u>17.3</u>	<u>26.7</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
SEDGWICK COUNTY - RENWICK USD 267						
General Fund Levy	2,002,779	2,029,035	1.3	2,101,477	3.6	4.9
Other Levies	270,944	297,105	9.7	273,379	-8.0	0.9
Total Levies	<u>2,273,723</u>	<u>2,326,140</u>	2.3	<u>2,374,856</u>	2.1	4.4
SEDGWICK COUNTY - CHENEY USD 268						
General Fund Levy	715,217	688,754	-3.7	613,844	-10.9	-14.2
Other Levies	94,515	58,450	-38.2	178,537	205.5	88.9
Total Levies	<u>809,732</u>	<u>747,204</u>	-7.7	<u>792,381</u>	6.0	-2.1
SEWARD COUNTY - LIBERAL USD 480						
General Fund Levy	5,370,742	5,813,484	8.2	5,577,102	-4.1	3.8
Other Levies	622,499	1,096,718	76.2	1,051,845	-4.1	69.0
Total Levies	<u>5,993,241</u>	<u>6,910,202</u>	15.3	<u>6,628,947</u>	-4.1	10.6
SEWARD COUNTY - KISMET-PLAINS USD 483						
General Fund Levy	1,547,263	1,574,715	1.8	1,294,400	-17.8	-16.3
Other Levies	136,564	139,261	2.0	139,261	0.0	2.0
Total Levies	<u>1,683,827</u>	<u>1,713,976</u>	1.8	<u>1,433,661</u>	-16.4	-14.9
SHAWNEE COUNTY - SEAMAN USD 345						
General Fund Levy	4,363,968	4,911,125	12.5	5,460,015	11.2	25.1
Other Levies	314,804	332,686	5.7	332,686	0.0	5.7
Total Levies	<u>4,678,772</u>	<u>5,243,811</u>	12.1	<u>5,792,701</u>	10.5	23.8
SHAWNEE COUNTY - SILVER LAKE USD 372						
General Fund Levy	489,097	482,735	-1.3	538,675	11.6	10.1
Other Levies	93,923	96,970	3.2	87,729	-9.5	-6.6
Total Levies	<u>583,020</u>	<u>579,705</u>	-0.6	<u>626,404</u>	8.1	7.4
SHAWNEE COUNTY - AUBURN WASHBURN USD 437						
General Fund Levy	3,788,271	4,073,859	7.5	6,333,245	55.5	67.2
Other Levies	1,157,656	928,589	-19.8	3,045,955	228.0	163.1
Total Levies	<u>4,945,927</u>	<u>5,002,448</u>	1.1	<u>9,379,200</u>	87.5	89.6
SHAWNEE COUNTY - SHAWNEE HEIGHTS USD 450						
General Fund Levy	3,307,131	3,482,116	5.3	3,578,661	2.8	8.2
Other Levies	735,159	835,619	13.7	881,885	5.5	20.0
Total Levies	<u>4,042,290</u>	<u>4,317,735</u>	6.8	<u>4,460,546</u>	3.3	10.3

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
SHAWNEE COUNTY - TOPEKA PUBLIC SCHOOLS USD 501						
General Fund Levy	27,227,096	29,000,165	6.5	31,407,835	8.3	15.4
Other Levies	1,276,983	1,521,962	19.2	1,527,832	0.4	19.6
Total Levies	<u>28,504,079</u>	<u>30,522,127</u>	7.1	<u>32,935,667</u>	7.9	15.5
SHERIDAN COUNTY - HOXIE COMMUNITY USD 412						
General Fund Levy	1,043,111	1,131,805	8.5	1,114,179	-1.6	6.8
Other Levies	125,027	141,921	13.5	46,660	-67.1	-62.7
Total Levies	<u>1,168,138</u>	<u>1,273,726</u>	9.0	<u>1,160,839</u>	-8.9	-0.6
SHERMAN COUNTY - GOODLAND USD 352						
General Fund Levy	2,785,419	2,400,806	-13.8	2,306,985	-3.9	-17.2
Other Levies	143,415	167,268	16.6	167,303	0.0	16.7
Total Levies	<u>2,928,834</u>	<u>2,568,074</u>	-12.3	<u>2,474,288</u>	-3.7	-15.5
SMITH COUNTY - SMITH CENTER USD 237						
General Fund Levy	1,206,670	1,191,970	-1.2	1,053,474	-11.6	-12.7
Other Levies	81,559	81,675	0.1	113,809	39.3	39.5
Total Levies	<u>1,288,229</u>	<u>1,273,645</u>	-1.1	<u>1,167,283</u>	-8.4	-9.4
SMITH COUNTY - WEST SMITH COUNTY USD 238						
General Fund Levy	483,779	453,761	-6.2	456,740	0.7	-5.6
Other Levies	26,357	52,909	100.7	29,761	-43.8	12.9
Total Levies	<u>510,136</u>	<u>506,670</u>	-0.7	<u>486,501</u>	-4.0	-4.6
STAFFORD COUNTY - STAFFORD USD 349						
General Fund Levy	966,238	848,811	-12.2	815,355	-3.9	-15.6
Other Levies	75,654	77,893	3.0	78,239	0.4	3.4
Total Levies	<u>1,041,892</u>	<u>926,704</u>	-11.1	<u>893,594</u>	-3.6	-14.2
STAFFORD COUNTY - ST. JOHN-HUDSON USD 350						
General Fund Levy	1,119,554	978,191	-12.6	1,144,832	17.0	2.3
Other Levies	109,984	113,578	3.3	123,998	9.2	12.7
Total Levies	<u>1,229,538</u>	<u>1,091,769</u>	-11.2	<u>1,268,830</u>	16.2	3.2
STAFFORD COUNTY - MACKSVILLE USD 351						
General Fund Levy	1,249,540	1,129,399	-9.6	1,136,837	0.7	-9.0
Other Levies	104,673	95,449	-8.8	95,494	0.0	-8.8
Total Levies	<u>1,354,213</u>	<u>1,224,848</u>	-9.6	<u>1,232,331</u>	0.6	-9.0

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
STANTON COUNTY - STANTON COUNTY USD 452						
General Fund Levy	1,700,425	1,930,336	13.5	2,146,630	11.2	26.2
Other Levies	393,471	194,787	-50.5	194,484	-0.2	-50.6
Total Levies	<u>2,093,896</u>	<u>2,125,123</u>	1.5	<u>2,341,114</u>	10.2	11.8
STEVENS COUNTY - MOSCOW PUBLIC SCHOOLS USD 209						
General Fund Levy	818,930	1,045,727	27.7	1,206,800	15.4	47.4
Other Levies	307,869	328,845	6.8	328,845	0.0	6.8
Total Levies	<u>1,126,799</u>	<u>1,374,572</u>	22.0	<u>1,535,645</u>	11.7	36.3
STEVENS COUNTY - HUGOTON PUBLIC USD 210						
General Fund Levy	3,608,025	3,666,985	1.6	3,792,460	3.4	5.1
Other Levies	86,069	89,614	4.1	89,463	-0.2	3.9
Total Levies	<u>3,694,094</u>	<u>3,756,599</u>	1.7	<u>3,881,923</u>	3.3	5.1
SUMNER COUNTY - WELLINGTON USD 353						
General Fund Levy	2,129,584	2,177,354	2.2	2,260,834	3.8	6.2
Other Levies	320,484	337,399	5.3	219,180	-35.0	-31.6
Total Levies	<u>2,450,068</u>	<u>2,514,753</u>	2.6	<u>2,480,014</u>	-1.4	1.2
SUMNER COUNTY - CONWAY SPRINGS USD 356						
General Fund Levy	725,768	674,390	-7.1	720,307	6.8	-0.8
Other Levies	57,883	76,111	31.5	77,579	1.9	34.0
Total Levies	<u>783,651</u>	<u>750,501</u>	-4.2	<u>797,886</u>	6.3	1.8
SUMNER COUNTY - BELLE PLAINE USD 357						
General Fund Levy	582,395	642,244	10.3	758,366	18.1	30.2
Other Levies	164,762	121,456	-26.3	164,001	35.0	-0.5
Total Levies	<u>747,157</u>	<u>763,700</u>	2.2	<u>922,367</u>	20.8	23.5
SUMNER COUNTY - OXFORD USD 358						
General Fund Levy	503,547	507,007	0.7	526,946	3.9	4.6
Other Levies	35,062	43,177	23.1	42,344	-1.9	20.8
Total Levies	<u>538,609</u>	<u>550,184</u>	2.1	<u>569,290</u>	3.5	5.7
SUMNER COUNTY - ARGONIA PUBLIC USD 359						
General Fund Levy	587,678	617,091	5.0	642,258	4.1	9.3
Other Levies	8,753	12,995	48.5	12,445	-4.2	42.2
Total Levies	<u>596,431</u>	<u>630,086</u>	5.6	<u>654,703</u>	3.9	9.8

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
SUMNER COUNTY - CALDWELL USD 360						
General Fund Levy	759,481	752,547	-0.9	749,007	-0.5	-1.4
Other Levies	69,533	68,875	-0.9	49,546	-28.1	-28.7
Total Levies	<u>829,014</u>	<u>821,422</u>	<u>-0.9</u>	<u>798,553</u>	<u>-2.8</u>	<u>-3.7</u>
SUMNER COUNTY - SOUTH HAVEN USD 509						
General Fund Levy	402,059	352,598	-12.3	348,086	-1.3	-13.4
Other Levies	26,224	27,382	4.4	26,188	-4.4	-0.1
Total Levies	<u>428,283</u>	<u>379,980</u>	<u>-11.3</u>	<u>374,274</u>	<u>-1.5</u>	<u>-12.6</u>
THOMAS COUNTY - BREWSTER USD 314						
General Fund Levy	723,730	613,815	-15.2	709,366	15.6	-2.0
Other Levies	94,728	103,259	9.0	102,878	-0.4	8.6
Total Levies	<u>818,458</u>	<u>717,074</u>	<u>-12.4</u>	<u>812,244</u>	<u>13.3</u>	<u>-0.8</u>
THOMAS COUNTY - COLBY PUBLIC SCHOOLS USD 315						
General Fund Levy	2,077,708	1,823,804	-12.2	1,667,188	-8.6	-19.8
Other Levies	165,284	162,246	-1.8	162,118	-0.1	-1.9
Total Levies	<u>2,242,992</u>	<u>1,986,050</u>	<u>-11.5</u>	<u>1,829,306</u>	<u>-7.9</u>	<u>-18.4</u>
THOMAS COUNTY - GOLDEN PLAINS USD 316						
General Fund Levy	457,693	479,143	4.7	468,931	-2.1	2.5
Other Levies	29,041	29,017	-0.1	29,017	0.0	-0.1
Total Levies	<u>486,734</u>	<u>508,160</u>	<u>4.4</u>	<u>497,948</u>	<u>-2.0</u>	<u>2.3</u>
TREGO COUNTY - WAKEENEY USD 208						
General Fund Levy	1,340,581	1,071,295	-20.1	1,042,367	-2.7	-22.2
Other Levies	156,571	86,976	-44.4	43,643	-49.8	-72.1
Total Levies	<u>1,497,152</u>	<u>1,158,271</u>	<u>-22.6</u>	<u>1,086,010</u>	<u>-6.2</u>	<u>-27.5</u>
WABAUNSEE COUNTY - ALMA USD 329						
General Fund Levy	913,041	918,631	0.6	953,686	3.8	4.5
Other Levies	65,627	62,673	-4.5	62,604	-0.1	-4.6
Total Levies	<u>978,668</u>	<u>981,304</u>	<u>0.3</u>	<u>1,016,290</u>	<u>3.6</u>	<u>3.8</u>
WABAUNSEE COUNTY - WABAUNSEE EAST USD 330						
General Fund Levy	776,962	836,716	7.7	926,874	10.8	19.3
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>776,962</u>	<u>836,716</u>	<u>7.7</u>	<u>926,874</u>	<u>10.8</u>	<u>19.3</u>

## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
WALLACE COUNTY - WALLACE COUNTY USD 241						
General Fund Levy	657,779	627,091	-4.7	682,765	8.9	3.8
Other Levies	0	56,457	0.0	56,457	0.0	0.0
Total Levies	<u>657,779</u>	<u>683,548</u>	3.9	<u>739,222</u>	8.1	12.4
WALLACE COUNTY - WESKAN USD 242						
General Fund Levy	374,157	295,315	-21.1	525,038	77.8	40.3
Other Levies	32,828	31,891	-2.9	71,177	123.2	116.8
Total Levies	<u>406,985</u>	<u>327,206</u>	-19.6	<u>596,215</u>	82.2	46.5
WASHINGTON COUNTY - NORTH CENTRAL USD 221						
General Fund Levy	387,023	366,983	-5.2	349,808	-4.7	-9.6
Other Levies	26,600	35,249	32.5	34,016	-3.5	27.9
Total Levies	<u>413,623</u>	<u>402,232</u>	-2.8	<u>383,824</u>	-4.6	-7.2
WASHINGTON COUNTY - WASHINGTON SCHOOL USD 222						
General Fund Levy	502,160	499,861	-0.5	511,924	2.4	1.9
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>502,160</u>	<u>499,861</u>	-0.5	<u>511,924</u>	2.4	1.9
WASHINGTON COUNTY - BARNES USD 223						
General Fund Levy	1,164,103	976,678	-16.1	1,065,785	9.1	-8.4
Other Levies	71,954	70,640	-1.8	70,640	0.0	-1.8
Total Levies	<u>1,236,057</u>	<u>1,047,318</u>	-15.3	<u>1,136,425</u>	8.5	-8.1
WASHINGTON COUNTY - REPUBLICAN VALLEY USD 603						
General Fund Levy	603,366	575,626	-4.6	717,864	24.7	19.0
Other Levies	58,596	59,609	1.7	0	0.0	0.0
Total Levies	<u>661,962</u>	<u>635,235</u>	-4.0	<u>717,864</u>	13.0	8.4
WICHITA COUNTY - LEOTI USD 467						
General Fund Levy	1,740,512	1,706,132	-2.0	1,815,778	6.4	4.3
Other Levies	57,815	56,739	-1.9	56,739	0.0	-1.9
Total Levies	<u>1,798,327</u>	<u>1,762,871</u>	-2.0	<u>1,872,517</u>	6.2	4.1
WILSON COUNTY - ALTOONA-MIDWAY USD 387						
General Fund Levy	448,154	349,724	-22.0	331,456	-5.2	-26.0
Other Levies	37,605	38,188	1.6	38,152	-0.1	1.5
Total Levies	<u>485,759</u>	<u>387,912</u>	-20.1	<u>369,608</u>	-4.7	-23.9



## Three Year Comparison of Tax Levies of USDs

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
WILSON COUNTY - NEODESHA USD 461						
General Fund Levy	463,832	388,736	-16.2	443,292	14.0	-4.4
Other Levies	302,637	378,195	25.0	338,801	-10.4	11.9
Total Levies	<u>766,469</u>	<u>766,931</u>	0.1	<u>782,093</u>	2.0	2.0
WILSON COUNTY - FREDONIA USD 484						
General Fund Levy	1,194,545	1,027,484	-14.0	1,231,545	19.9	3.1
Other Levies	158,167	472,701	198.9	243,510	-48.5	54.0
Total Levies	<u>1,352,712</u>	<u>1,500,185</u>	10.9	<u>1,475,055</u>	-1.7	9.0
WOODSON COUNTY - WOODSON USD 366						
General Fund Levy	753,948	700,818	-7.0	686,657	-2.0	-8.9
Other Levies	68,594	66,672	-2.8	65,197	-2.2	-5.0
Total Levies	<u>822,542</u>	<u>767,490</u>	-6.7	<u>751,854</u>	-2.0	-8.6
WYANDOTTE COUNTY - TURNER-KANSAS CITY USD 202						
General Fund Levy	3,416,414	3,947,623	15.5	4,318,145	9.4	26.4
Other Levies	334,838	503,739	50.4	1,215,402	141.3	263.0
Total Levies	<u>3,751,252</u>	<u>4,451,362</u>	18.7	<u>5,533,547</u>	24.3	47.5
WYANDOTTE COUNTY - PIPER-KANSAS CITY USD 203						
General Fund Levy	796,640	751,496	-5.7	878,036	16.8	10.2
Other Levies	86,700	155,799	79.7	542,701	248.3	526.0
Total Levies	<u>883,340</u>	<u>907,295</u>	2.7	<u>1,420,737</u>	56.6	60.8
WYANDOTTE COUNTY - BONNER SPRINGS USD 204						
General Fund Levy	2,302,120	2,805,122	21.8	3,205,340	14.3	39.2
Other Levies	637,626	944,873	48.2	690,986	-26.9	8.4
Total Levies	<u>2,939,746</u>	<u>3,749,995</u>	27.6	<u>3,896,326</u>	3.9	32.5
WYANDOTTE COUNTY - KANSAS CITY USD 500						
General Fund Levy	14,598,258	16,025,641	9.8	15,852,146	-1.1	8.6
Other Levies	4,072,868	4,608,638	13.2	4,729,735	2.6	16.1
Total Levies	<u>18,671,126</u>	<u>20,634,279</u>	10.5	<u>20,581,881</u>	-0.3	10.2
USD Totals	716,148,447	746,482,416	4.2	785,847,629	5.3	9.7

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
JOHNSON COUNTY - SOUTHEAST JOHNSON USD 229						
General Fund Levy	13,729,532	17,778,056	29.5	26,094,092	46.8	90.1
Other Levies	4,392,101	5,833,335	32.8	9,736,043	66.9	121.7
Total Levies	<u>18,121,633</u>	<u>23,611,391</u>	<u>30.3</u>	<u>35,830,135</u>	<u>51.7</u>	<u>97.7</u>
WYANDOTTE COUNTY - BONNER SPRINGS USD 204						
General Fund Levy	2,302,120	2,805,122	21.8	3,205,340	14.3	39.2
Other Levies	637,626	944,873	48.2	690,986	-26.9	8.4
Total Levies	<u>2,939,746</u>	<u>3,749,995</u>	<u>27.6</u>	<u>3,896,326</u>	<u>3.9</u>	<u>32.5</u>
RILEY COUNTY - BLUE VALLEY USD 384						
General Fund Levy	400,959	466,376	16.3	464,982	-0.3	16.0
Other Levies	15,587	58,759	277.0	61,584	4.8	295.1
Total Levies	<u>416,546</u>	<u>525,135</u>	<u>26.1</u>	<u>526,566</u>	<u>0.3</u>	<u>26.4</u>
JOHNSON COUNTY - OLATHE USD 233						
General Fund Levy	15,768,295	21,305,167	35.1	24,807,871	16.4	57.3
Other Levies	5,437,641	5,398,501	-0.7	5,987,310	10.9	10.1
Total Levies	<u>21,205,936</u>	<u>26,703,668</u>	<u>25.9</u>	<u>30,795,181</u>	<u>15.3</u>	<u>45.2</u>
FINNEY COUNTY - HOLCOMB USD 363						
General Fund Levy	2,178,151	3,037,211	39.4	3,193,700	5.2	46.6
Other Levies	1,282,504	1,281,840	-0.1	1,227,815	-4.2	-4.3
Total Levies	<u>3,460,655</u>	<u>4,319,051</u>	<u>24.8</u>	<u>4,421,515</u>	<u>2.4</u>	<u>27.8</u>
GEARY COUNTY - JUNCTION CITY USD 475						
General Fund Levy	2,236,471	2,820,290	26.1	3,709,560	31.5	65.9
Other Levies	246,919	256,215	3.8	256,215	0.0	3.8
Total Levies	<u>2,483,390</u>	<u>3,076,505</u>	<u>23.9</u>	<u>3,965,775</u>	<u>28.9</u>	<u>59.7</u>
KEARNY COUNTY - DEERFIELD USD 216						
General Fund Levy	874,587	1,175,372	34.4	1,168,153	-0.6	33.6
Other Levies	222,068	174,712	-21.3	262,094	50.0	18.0
Total Levies	<u>1,096,655</u>	<u>1,350,084</u>	<u>23.1</u>	<u>1,430,247</u>	<u>5.9</u>	<u>30.4</u>
STEVENS COUNTY - MOSCOW PUBLIC SCHOOLS USD 209						
General Fund Levy	818,930	1,045,727	27.7	1,206,800	15.4	47.4
Other Levies	307,869	328,845	6.8	328,845	0.0	6.8
Total Levies	<u>1,126,799</u>	<u>1,374,572</u>	<u>22.0</u>	<u>1,535,645</u>	<u>11.7</u>	<u>36.3</u>

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
GRANT COUNTY - ULYSSES USD 214						
General Fund Levy	4,574,958	5,121,521	11.9	5,231,542	2.1	14.4
Other Levies	295,351	799,275	170.6	804,378	0.6	172.3
Total Levies	<u>4,870,309</u>	<u>5,920,796</u>	21.6	<u>6,035,920</u>	1.9	23.9
BUTLER COUNTY - AUGUSTA USD 402						
General Fund Levy	1,493,788	1,948,231	30.4	2,997,416	53.9	100.7
Other Levies	245,311	133,381	-45.6	75,156	-43.7	-69.4
Total Levies	<u>1,739,099</u>	<u>2,081,612</u>	19.7	<u>3,072,572</u>	47.6	76.7
COWLEY COUNTY - UDALL USD 463						
General Fund Levy	369,393	411,621	11.4	471,153	14.5	27.5
Other Levies	60,870	101,807	67.3	106,839	4.9	75.5
Total Levies	<u>430,263</u>	<u>513,428</u>	19.3	<u>577,992</u>	12.6	34.3
FRANKLIN COUNTY - WELLSVILLE USD 289						
General Fund Levy	670,228	673,124	0.4	815,252	21.1	21.6
Other Levies	54,049	189,637	250.9	179,429	-5.4	232.0
Total Levies	<u>724,277</u>	<u>862,761</u>	19.1	<u>994,681</u>	15.3	37.3
WYANDOTTE COUNTY - TURNER-KANSAS CITY USD 202						
General Fund Levy	3,416,414	3,947,623	15.5	4,318,145	9.4	26.4
Other Levies	334,838	503,739	50.4	1,215,402	141.3	263.0
Total Levies	<u>3,751,252</u>	<u>4,451,362</u>	18.7	<u>5,533,547</u>	24.3	47.5
GRAY COUNTY - INGALLS USD 477						
General Fund Levy	430,545	444,607	3.3	518,095	16.5	20.3
Other Levies	115,220	199,193	72.9	182,453	-8.4	58.4
Total Levies	<u>545,765</u>	<u>643,800</u>	18.0	<u>700,548</u>	8.8	28.4
DOUGLAS COUNTY - LAWRENCE USD 497						
General Fund Levy	13,937,113	16,318,832	17.1	17,103,687	4.8	22.7
Other Levies	1,804,384	2,067,296	14.6	1,922,930	-7.0	6.6
Total Levies	<u>15,741,497</u>	<u>18,386,128</u>	16.8	<u>19,026,617</u>	3.5	20.9
DOUGLAS COUNTY - BALDWIN CITY USD 348						
General Fund Levy	826,532	1,007,313	21.9	1,173,343	16.5	42.0
Other Levies	182,435	163,782	-10.2	153,027	-6.6	-16.1
Total Levies	<u>1,008,967</u>	<u>1,171,095</u>	16.1	<u>1,326,370</u>	13.3	31.5

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
RILEY COUNTY - MANHATTAN USD 383						
General Fund Levy	7,711,950	8,995,517	16.6	9,423,962	4.8	22.2
Other Levies	1,533,225	1,704,469	11.2	1,550,015	-9.1	1.1
Total Levies	<u>9,245,175</u>	<u>10,699,986</u>	15.7	<u>10,973,977</u>	2.6	18.7
SEWARD COUNTY - LIBERAL USD 480						
General Fund Levy	5,370,742	5,813,484	8.2	5,577,102	-4.1	3.8
Other Levies	622,499	1,096,718	76.2	1,051,845	-4.1	69.0
Total Levies	<u>5,993,241</u>	<u>6,910,202</u>	15.3	<u>6,628,947</u>	-4.1	10.6
MIAMI COUNTY - PAOLA USD 368						
General Fund Levy	1,974,208	2,257,759	14.4	2,519,912	11.6	27.6
Other Levies	204,170	237,161	16.2	234,471	-1.1	14.8
Total Levies	<u>2,178,378</u>	<u>2,494,920</u>	14.5	<u>2,754,383</u>	10.4	26.4
OSAGE COUNTY - LYNDON USD 421						
General Fund Levy	357,727	361,900	1.2	361,900	0.0	1.2
Other Levies	29,048	80,890	178.5	80,798	-0.1	178.2
Total Levies	<u>386,775</u>	<u>442,790</u>	14.5	<u>442,698</u>	-0.0	14.5
MARSHALL COUNTY - MARYSVILLE USD 364						
General Fund Levy	1,529,431	1,562,930	2.2	1,666,821	6.6	9.0
Other Levies	105,152	302,251	187.4	274,419	-9.2	161.0
Total Levies	<u>1,634,583</u>	<u>1,865,181</u>	14.1	<u>1,941,240</u>	4.1	18.8
MORTON COUNTY - ROLLA USD 217						
General Fund Levy	1,070,473	1,253,389	17.1	1,357,907	8.3	26.9
Other Levies	231,329	229,559	-0.8	229,559	0.0	-0.8
Total Levies	<u>1,301,802</u>	<u>1,482,948</u>	13.9	<u>1,587,466</u>	7.0	21.9
JEFFERSON COUNTY - JEFFERSON COUNTY USD 339						
General Fund Levy	287,539	358,082	24.5	381,040	6.4	32.5
Other Levies	163,936	153,837	-6.2	153,510	-0.2	-6.4
Total Levies	<u>451,475</u>	<u>511,919</u>	13.4	<u>534,550</u>	4.4	18.4
MONTGOMERY COUNTY - COFFEYVILLE USD 445						
General Fund Levy	2,916,205	3,228,153	10.7	3,106,607	-3.8	6.5
Other Levies	416,311	507,782	22.0	525,405	3.5	26.2
Total Levies	<u>3,332,516</u>	<u>3,735,935</u>	12.1	<u>3,632,012</u>	-2.8	9.0

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
SHAWNEE COUNTY - SEAMAN USD 345						
General Fund Levy	4,363,968	4,911,125	12.5	5,460,015	11.2	25.1
Other Levies	314,804	332,686	5.7	332,686	0.0	5.7
Total Levies	<u>4,678,772</u>	<u>5,243,811</u>	12.1	<u>5,792,701</u>	10.5	23.8
KEARNY COUNTY - LAKIN USD 215						
General Fund Levy	2,366,497	2,730,053	15.4	2,965,035	8.6	25.3
Other Levies	236,094	176,948	-25.1	286,946	62.2	21.5
Total Levies	<u>2,602,591</u>	<u>2,907,001</u>	11.7	<u>3,251,981</u>	11.9	25.0
DONIPHAN COUNTY - WATHENA USD 406						
General Fund Levy	192,573	215,632	12.0	248,635	15.3	29.1
Other Levies	10,520	10,836	3.0	10,810	-0.2	2.8
Total Levies	<u>203,093</u>	<u>226,468</u>	11.5	<u>259,445</u>	14.6	27.7
LEAVENWORTH COUNTY - LANSING USD 469						
General Fund Levy	779,151	867,665	11.4	1,288,256	48.5	65.3
Other Levies	494,096	550,666	11.4	374,676	-32.0	-24.2
Total Levies	<u>1,273,247</u>	<u>1,418,331</u>	11.4	<u>1,662,932</u>	17.2	30.6
SALINE COUNTY - SOUTHEAST OF SALINE USD 306						
General Fund Levy	944,547	970,086	2.7	1,135,289	17.0	20.2
Other Levies	412,220	536,757	30.2	523,341	-2.5	27.0
Total Levies	<u>1,356,767</u>	<u>1,506,843</u>	11.1	<u>1,658,630</u>	10.1	22.2
WILSON COUNTY - FREDONIA USD 484						
General Fund Levy	1,194,545	1,027,484	-14.0	1,231,545	19.9	3.1
Other Levies	158,167	472,701	198.9	243,510	-48.5	54.0
Total Levies	<u>1,352,712</u>	<u>1,500,185</u>	10.9	<u>1,475,055</u>	-1.7	9.0
ATCHISON COUNTY - ATCHISON PUBLIC USD 409						
General Fund Levy	2,136,498	2,217,464	3.8	2,246,571	1.3	5.2
Other Levies	275,656	452,750	64.2	453,761	0.2	64.6
Total Levies	<u>2,412,154</u>	<u>2,670,214</u>	10.7	<u>2,700,332</u>	1.1	11.9
POTTAWATOMIE COUNTY - WESTMORELAND USD 323						
General Fund Levy	621,054	690,839	11.2	654,806	-5.2	5.4
Other Levies	38,283	38,981	1.8	358,565	819.8	836.6
Total Levies	<u>659,337</u>	<u>729,820</u>	10.7	<u>1,013,371</u>	38.9	53.7

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
WYANDOTTE COUNTY - KANSAS CITY USD 500						
General Fund Levy	14,598,258	16,025,641	9.8	15,852,146	-1.1	8.6
Other Levies	4,072,868	4,608,638	13.2	4,729,735	2.6	16.1
Total Levies	<u>18,671,126</u>	<u>20,634,279</u>	10.5	<u>20,581,881</u>	-0.3	10.2
CHEROKEE COUNTY - GALENA USD 499						
General Fund Levy	211,730	234,318	10.7	266,123	13.6	25.7
Other Levies	24,176	25,978	7.5	25,989	0.0	7.5
Total Levies	<u>235,906</u>	<u>260,296</u>	10.3	<u>292,112</u>	12.2	23.8
GRAY COUNTY - MONTEZUMA USD 371						
General Fund Levy	614,566	666,863	8.5	684,609	2.7	11.4
Other Levies	73,590	92,393	25.6	81,842	-11.4	11.2
Total Levies	<u>688,156</u>	<u>759,256</u>	10.3	<u>766,451</u>	0.9	11.4
CLARK COUNTY - ASHLAND USD 220						
General Fund Levy	978,590	1,034,471	5.7	1,200,000	16.0	22.6
Other Levies	85,967	138,855	61.5	139,355	0.4	62.1
Total Levies	<u>1,064,557</u>	<u>1,173,326</u>	10.2	<u>1,339,355</u>	14.2	25.8
SALINE COUNTY - SALINA USD 305						
General Fund Levy	9,898,860	10,934,190	10.5	11,820,015	8.1	19.4
Other Levies	1,644,826	1,778,501	8.1	1,361,622	-23.4	-17.2
Total Levies	<u>11,543,686</u>	<u>12,712,691</u>	10.1	<u>13,181,637</u>	3.7	14.2
JACKSON COUNTY - HOLTON USD 336						
General Fund Levy	661,349	694,377	5.0	848,835	22.2	28.3
Other Levies	120,145	166,146	38.3	130,945	-21.2	9.0
Total Levies	<u>781,494</u>	<u>860,523</u>	10.1	<u>979,780</u>	13.9	25.4
LEAVENWORTH COUNTY - LEAVENWORTH USD 543						
General Fund Levy	4,528,443	5,113,457	12.9	5,227,739	2.2	15.4
Other Levies	308,108	192,829	-37.4	916,946	375.5	197.6
Total Levies	<u>4,836,551</u>	<u>5,306,286</u>	9.7	<u>6,144,685</u>	15.8	27.0
LANE COUNTY - HEALY PUBLIC SCHOOL USD 468						
General Fund Levy	494,242	570,142	15.4	463,362	-18.7	-6.2
Other Levies	256,532	250,025	-2.5	237,548	-5.0	-7.4
Total Levies	<u>750,774</u>	<u>820,167</u>	9.2	<u>700,910</u>	-14.5	-6.6

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
SHERIDAN COUNTY - HOXIE COMMUNITY USD 412						
General Fund Levy	1,043,111	1,131,805	8.5	1,114,179	-1.6	6.8
Other Levies	125,027	141,921	13.5	46,660	-67.1	-62.7
Total Levies	<u>1,168,138</u>	<u>1,273,726</u>	9.0	<u>1,160,839</u>	-8.9	-0.6
BUTLER COUNTY - EL DORADO USD 490						
General Fund Levy	2,793,346	2,921,269	4.6	3,142,136	7.6	12.5
Other Levies	83,909	211,222	151.7	211,134	-0.0	151.6
Total Levies	<u>2,877,255</u>	<u>3,132,491</u>	8.9	<u>3,353,270</u>	7.0	16.5
LABETTE COUNTY - CHETOPA USD 505						
General Fund Levy	198,010	209,297	5.7	216,764	3.6	9.5
Other Levies	48,846	59,110	21.0	51,654	-12.6	5.7
Total Levies	<u>246,856</u>	<u>268,407</u>	8.7	<u>268,418</u>	0.0	8.7
COWLEY COUNTY - ARKANSAS CITY USD 470						
General Fund Levy	3,259,246	3,490,359	7.1	3,334,522	-4.5	2.3
Other Levies	886,221	1,016,599	14.7	937,230	-7.8	5.8
Total Levies	<u>4,145,467</u>	<u>4,506,958</u>	8.7	<u>4,271,752</u>	-5.2	3.0
ELLSWORTH COUNTY - ELLSWORTH USD 327						
General Fund Levy	1,038,384	1,166,595	12.3	1,251,592	7.3	20.5
Other Levies	236,287	218,611	-7.5	226,032	3.4	-4.3
Total Levies	<u>1,274,671</u>	<u>1,385,206</u>	8.7	<u>1,477,624</u>	6.7	15.9
BROWN COUNTY - BROWN COUNTY USD 430						
General Fund Levy	589,566	694,717	17.8	695,717	0.1	18.0
Other Levies	339,257	312,251	-8.0	283,204	-9.3	-16.5
Total Levies	<u>928,823</u>	<u>1,006,968</u>	8.4	<u>978,921</u>	-2.8	5.4
JOHNSON COUNTY - GARDNER-EDGERTON USD 231						
General Fund Levy	2,522,785	2,777,034	10.1	2,950,148	6.2	16.9
Other Levies	805,218	828,678	2.9	921,831	11.2	14.5
Total Levies	<u>3,328,003</u>	<u>3,605,712</u>	8.3	<u>3,871,979</u>	7.4	16.3
OSAGE COUNTY - SANTA FE TRAIL USD 434						
General Fund Levy	728,296	791,502	8.7	790,412	-0.1	8.5
Other Levies	57,801	59,879	3.6	59,879	0.0	3.6
Total Levies	<u>786,097</u>	<u>851,381</u>	8.3	<u>850,291</u>	-0.1	8.2

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
DICKINSON COUNTY - HERINGTON USD 487						
General Fund Levy	567,526	519,425	-8.5	577,763	11.2	1.8
Other Levies	77,449	178,320	130.2	93,546	-47.5	20.8
Total Levies	<u>644,975</u>	<u>697,745</u>	8.2	<u>671,309</u>	-3.8	4.1
SEDGWICK COUNTY - MAIZE USD 266						
General Fund Levy	1,447,423	1,650,959	14.1	1,996,000	20.9	37.9
Other Levies	595,762	555,782	-6.7	593,292	6.7	-0.4
Total Levies	<u>2,043,185</u>	<u>2,206,741</u>	8.0	<u>2,589,292</u>	17.3	26.7
FORD COUNTY - DODGE CITY USD 443						
General Fund Levy	5,408,271	5,844,599	8.1	6,245,444	6.9	15.5
Other Levies	535,318	572,071	6.9	572,022	-0.0	6.9
Total Levies	<u>5,943,589</u>	<u>6,416,670</u>	8.0	<u>6,817,466</u>	6.2	14.7
RILEY COUNTY - RILEY COUNTY USD 378						
General Fund Levy	576,951	525,543	-8.9	625,040	18.9	8.3
Other Levies	91,408	195,196	113.5	168,977	-13.4	84.9
Total Levies	<u>668,359</u>	<u>720,739</u>	7.8	<u>794,017</u>	10.2	18.8
POTTAWATOMIE COUNTY - WAMEGO USD 320						
General Fund Levy	627,646	698,938	11.4	747,598	7.0	19.1
Other Levies	379,946	386,444	1.7	362,044	-6.3	-4.7
Total Levies	<u>1,007,592</u>	<u>1,085,382</u>	7.7	<u>1,109,642</u>	2.2	10.1
WABAUNSEE COUNTY - WABAUNSEE EAST USD 330						
General Fund Levy	776,962	836,716	7.7	926,874	10.8	19.3
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>776,962</u>	<u>836,716</u>	7.7	<u>926,874</u>	10.8	19.3
LEAVENWORTH COUNTY - EASTON USD 449						
General Fund Levy	585,584	671,444	14.7	908,125	35.2	55.1
Other Levies	120,770	89,134	-26.2	79,823	-10.4	-33.9
Total Levies	<u>706,354</u>	<u>760,578</u>	7.7	<u>987,948</u>	29.9	39.9
LINCOLN COUNTY - SYLVAN GROVE USD 299						
General Fund Levy	371,654	385,112	3.6	389,071	1.0	4.7
Other Levies	5,035	19,928	295.8	0	0.0	0.0
Total Levies	<u>376,689</u>	<u>405,040</u>	7.5	<u>389,071</u>	-3.9	3.3



## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
<b>BUTLER COUNTY - ANDOVER USD 385</b>						
General Fund Levy	2,206,083	2,361,117	7.0	2,323,445	-1.6	5.3
Other Levies	362,611	399,996	10.3	412,370	3.1	13.7
<b>Total Levies</b>	<b>2,568,694</b>	<b>2,761,113</b>	<b>7.5</b>	<b>2,735,815</b>	<b>-0.9</b>	<b>6.5</b>
<b>CHEROKEE COUNTY - COLUMBUS USD 493</b>						
General Fund Levy	1,789,310	1,877,867	4.9	1,794,428	-4.4	0.3
Other Levies	378,797	452,186	19.4	355,851	-21.3	-6.1
<b>Total Levies</b>	<b>2,168,107</b>	<b>2,330,053</b>	<b>7.5</b>	<b>2,150,279</b>	<b>-7.7</b>	<b>-0.8</b>
<b>SCOTT COUNTY - SCOTT COUNTY USD 466</b>						
General Fund Levy	2,043,905	2,488,225	21.7	2,215,645	-11.0	8.4
Other Levies	365,085	99,989	-72.6	273,766	173.8	-25.0
<b>Total Levies</b>	<b>2,408,990</b>	<b>2,588,214</b>	<b>7.4</b>	<b>2,489,411</b>	<b>-3.8</b>	<b>3.3</b>
<b>SEDGWICK COUNTY - DERBY USD 260</b>						
General Fund Levy	7,212,361	7,504,901	4.1	5,339,199	-28.9	-26.0
Other Levies	938,853	1,246,449	32.8	1,019,827	-18.2	8.6
<b>Total Levies</b>	<b>8,151,214</b>	<b>8,751,350</b>	<b>7.4</b>	<b>6,359,026</b>	<b>-27.3</b>	<b>-22.0</b>
<b>FORD COUNTY - SPEARVILLE-WIND USD 381</b>						
General Fund Levy	415,026	451,231	8.7	373,322	-17.3	-10.0
Other Levies	52,961	50,831	-4.0	50,774	-0.1	-4.1
<b>Total Levies</b>	<b>467,987</b>	<b>502,062</b>	<b>7.3</b>	<b>424,096</b>	<b>-15.5</b>	<b>-9.4</b>
<b>SHAWNEE COUNTY - TOPEKA PUBLIC SCHOOLS USD 501</b>						
General Fund Levy	27,227,096	29,000,165	6.5	31,407,835	8.3	15.4
Other Levies	1,276,983	1,521,962	19.2	1,527,832	0.4	19.6
<b>Total Levies</b>	<b>28,504,079</b>	<b>30,522,127</b>	<b>7.1</b>	<b>32,935,667</b>	<b>7.9</b>	<b>15.5</b>
<b>JOHNSON COUNTY - DESOTO USD 232</b>						
General Fund Levy	1,893,371	1,997,475	5.5	2,321,894	16.2	22.6
Other Levies	169,384	208,682	23.2	85,203	-59.2	-49.7
<b>Total Levies</b>	<b>2,062,755</b>	<b>2,206,157</b>	<b>7.0</b>	<b>2,407,097</b>	<b>9.1</b>	<b>16.7</b>
<b>BUTLER COUNTY - LEON USD 205</b>						
General Fund Levy	719,866	779,480	8.3	754,215	-3.2	4.8
Other Levies	105,896	103,218	-2.5	112,722	9.2	6.4
<b>Total Levies</b>	<b>825,762</b>	<b>882,698</b>	<b>6.9</b>	<b>866,937</b>	<b>-1.8</b>	<b>5.0</b>

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
SEDGWICK COUNTY - MULVANE USD 263						
General Fund Levy	1,080,189	1,002,258	-7.2	811,878	-19.0	-24.8
Other Levies	148,252	310,740	109.6	225,209	-27.5	51.9
Total Levies	<u>1,228,441</u>	<u>1,312,998</u>	6.9	<u>1,037,087</u>	-21.0	-15.6
SHAWNEE COUNTY - SHAWNEE HEIGHTS USD 450						
General Fund Levy	3,307,131	3,482,116	5.3	3,578,661	2.8	8.2
Other Levies	735,159	835,619	13.7	881,885	5.5	20.0
Total Levies	<u>4,042,290</u>	<u>4,317,735</u>	6.8	<u>4,460,546</u>	3.3	10.3
SEDGWICK COUNTY - WICHITA USD 259						
General Fund Levy	83,919,613	89,688,575	6.9	94,928,808	5.8	13.1
Other Levies	6,909,981	7,226,414	4.6	7,135,862	-1.3	3.3
Total Levies	<u>90,829,594</u>	<u>96,914,989</u>	6.7	<u>102,064,670</u>	5.3	12.4
JEFFERSON COUNTY - PERRY PUBLIC SCHOOL USD 343						
General Fund Levy	869,999	995,280	14.4	1,042,093	4.7	19.8
Other Levies	119,533	55,878	-53.3	179,473	221.2	50.1
Total Levies	<u>989,532</u>	<u>1,051,158</u>	6.2	<u>1,221,566</u>	16.2	23.4
CHEROKEE COUNTY - BAXTER SPRINGS USD 508						
General Fund Levy	450,319	461,219	2.4	486,860	5.6	8.1
Other Levies	133,591	158,282	18.5	134,880	-14.8	1.0
Total Levies	<u>583,910</u>	<u>619,501</u>	6.1	<u>621,740</u>	0.4	6.5
OSAGE COUNTY - BURLINGAME PUBLIC USD 454						
General Fund Levy	189,891	202,483	6.6	221,623	9.5	16.7
Other Levies	18,838	18,915	0.4	18,915	0.0	0.4
Total Levies	<u>208,729</u>	<u>221,398</u>	6.1	<u>240,538</u>	8.6	15.2
GREELEY COUNTY - GREELEY COUNTY USD 200						
General Fund Levy	1,367,470	1,259,506	-7.9	1,247,580	-0.9	-8.8
Other Levies	122,199	320,355	162.2	340,451	6.3	178.6
Total Levies	<u>1,489,669</u>	<u>1,579,861</u>	6.1	<u>1,588,031</u>	0.5	6.6
NEMAHA COUNTY - SABETHA USD 441						
General Fund Levy	1,151,984	1,225,695	6.4	1,343,971	9.6	16.7
Other Levies	87,487	87,597	0.1	87,607	0.0	0.1
Total Levies	<u>1,239,471</u>	<u>1,313,292</u>	6.0	<u>1,431,578</u>	9.0	15.5

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
MARION COUNTY - DURHAM-HILLSBORD USD 410						
General Fund Levy	845,568	889,707	5.2	943,794	6.1	11.6
Other Levies	133,537	146,886	10.0	142,141	-3.2	6.4
Total Levies	<u>979,105</u>	<u>1,036,593</u>	5.9	<u>1,085,935</u>	4.8	10.9
CRAWFORD COUNTY - NORTHEAST USD 246						
General Fund Levy	387,328	362,231	-6.5	374,521	3.4	-3.3
Other Levies	68,539	119,611	74.5	108,520	-9.3	58.3
Total Levies	<u>455,867</u>	<u>481,842</u>	5.7	<u>483,041</u>	0.2	6.0
SUMNER COUNTY - ARGONIA PUBLIC USD 359						
General Fund Levy	587,678	617,091	5.0	642,258	4.1	9.3
Other Levies	8,753	12,995	48.5	12,445	-4.2	42.2
Total Levies	<u>596,431</u>	<u>630,086</u>	5.6	<u>654,703</u>	3.9	9.8
MIAMI COUNTY - LOUISBURG USD 416						
General Fund Levy	1,135,253	1,182,253	4.1	1,315,556	11.3	15.9
Other Levies	251,792	282,055	12.0	250,526	-11.2	-0.5
Total Levies	<u>1,387,045</u>	<u>1,464,308</u>	5.6	<u>1,566,082</u>	7.0	12.9
BOURBON COUNTY - FORT SCOTT USD 234						
General Fund Levy	2,199,883	2,232,162	1.5	2,322,741	4.1	5.6
Other Levies	270,663	374,239	38.3	372,576	-0.4	37.7
Total Levies	<u>2,470,546</u>	<u>2,606,401</u>	5.5	<u>2,695,317</u>	3.4	9.1
KIOWA COUNTY - HAVILAND PUBLIC USD 474						
General Fund Levy	766,253	815,437	6.4	645,102	-20.9	-15.8
Other Levies	63,972	58,547	-8.5	54,853	-6.3	-14.3
Total Levies	<u>830,225</u>	<u>873,984</u>	5.3	<u>699,955</u>	-19.9	-15.7
CRAWFORD COUNTY - PITTSBURG USD 250						
General Fund Levy	3,286,768	3,450,060	5.0	3,018,862	-12.5	-8.2
Other Levies	489,775	524,129	7.0	526,060	0.4	7.4
Total Levies	<u>3,776,543</u>	<u>3,974,189</u>	5.2	<u>3,544,922</u>	-10.8	-6.1
KINGMAN COUNTY - CUNNINGHAM USD 332						
General Fund Levy	1,453,645	1,500,304	3.2	1,591,498	6.1	9.5
Other Levies	138,245	174,548	26.3	174,003	-0.3	25.9
Total Levies	<u>1,591,890</u>	<u>1,674,852</u>	5.2	<u>1,765,501</u>	5.4	10.9

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
HARVEY COUNTY - HESSTON USD 460						
General Fund Levy	1,168,785	1,313,682	12.4	1,080,493	-17.8	-7.6
Other Levies	238,347	161,734	-32.1	322,837	99.6	35.4
Total Levies	<u>1,407,132</u>	<u>1,475,416</u>	4.9	<u>1,403,330</u>	-4.9	-0.3
EDWARDS COUNTY - KINSLEY-OFFERLE USD 347						
General Fund Levy	1,070,370	1,123,037	4.9	1,099,800	-2.1	2.7
Other Levies	54,521	55,093	1.0	55,093	0.0	1.0
Total Levies	<u>1,124,891</u>	<u>1,178,130</u>	4.7	<u>1,154,893</u>	-2.0	2.7
KIOWA COUNTY - GREENSBURG USD 422						
General Fund Levy	670,479	711,194	6.1	745,555	4.8	11.2
Other Levies	85,415	80,270	-6.0	84,344	5.1	-1.3
Total Levies	<u>755,894</u>	<u>791,464</u>	4.7	<u>829,899</u>	4.9	9.8
LEAVENWORTH COUNTY - BASEHOR-LINWOOD USD 458						
General Fund Levy	1,167,073	1,228,341	5.2	1,388,894	13.1	19.0
Other Levies	123,991	123,086	-0.7	145,692	18.4	17.5
Total Levies	<u>1,291,064</u>	<u>1,351,427</u>	4.7	<u>1,534,586</u>	13.6	18.9
DONIPHAN COUNTY - HIGHLAND USD 425						
General Fund Levy	286,689	307,310	7.2	328,185	6.8	14.5
Other Levies	75,766	71,596	-5.5	82,286	14.9	8.6
Total Levies	<u>362,455</u>	<u>378,906</u>	4.5	<u>410,471</u>	8.3	13.2
DONIPHAN COUNTY - TROY PUBLIC SCHOOLS USD 429						
General Fund Levy	184,621	193,454	4.8	193,674	0.1	4.9
Other Levies	60,934	63,175	3.7	74,729	18.3	22.6
Total Levies	<u>245,555</u>	<u>256,629</u>	4.5	<u>268,403</u>	4.6	9.3
ATCHISON COUNTY - ATCHISON COUNTY USD 377						
General Fund Levy	1,119,592	1,109,842	-0.9	1,331,322	20.0	18.9
Other Levies	83,691	147,255	76.0	118,026	-19.8	41.0
Total Levies	<u>1,203,283</u>	<u>1,257,097</u>	4.5	<u>1,449,348</u>	15.3	20.4
THOMAS COUNTY - GOLDEN PLAINS USD 316						
General Fund Levy	457,693	479,143	4.7	468,931	-2.1	2.5
Other Levies	29,041	29,017	-0.1	29,017	0.0	-0.1
Total Levies	<u>486,734</u>	<u>508,160</u>	4.4	<u>497,948</u>	-2.0	2.3

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
NESS COUNTY - NES TRES LA GO USD 301						
General Fund Levy	640,024	674,402	5.4	608,963	-9.7	-4.9
Other Levies	54,922	49,320	-10.2	45,613	-7.5	-16.9
Total Levies	<u>694,946</u>	<u>723,722</u>	4.1	<u>654,576</u>	-9.6	-5.8
LYON COUNTY - EMPORIA USD 253						
General Fund Levy	5,255,833	5,429,172	3.3	5,673,483	4.5	7.9
Other Levies	907,954	987,198	8.7	976,069	-1.1	7.5
Total Levies	<u>6,163,787</u>	<u>6,416,370</u>	4.1	<u>6,649,552</u>	3.6	7.9
LINN COUNTY - PRAIRIE VIEW USD 362						
General Fund Levy	2,981,240	3,233,842	8.5	3,554,066	9.9	19.2
Other Levies	486,193	370,094	-23.9	309,821	-16.3	-36.3
Total Levies	<u>3,467,433</u>	<u>3,603,936</u>	3.9	<u>3,863,887</u>	7.2	11.4
WALLACE COUNTY - WALLACE COUNTY USD 241						
General Fund Levy	657,779	627,091	-4.7	682,765	8.9	3.8
Other Levies	0	56,457	0.0	56,457	0.0	0.0
Total Levies	<u>657,779</u>	<u>683,548</u>	3.9	<u>739,222</u>	8.1	12.4
MARION COUNTY - MARION USD 408						
General Fund Levy	731,506	760,128	3.9	800,270	5.3	9.4
Other Levies	43,013	41,659	-3.1	43,855	5.3	2.0
Total Levies	<u>774,519</u>	<u>801,787</u>	3.5	<u>844,125</u>	5.3	9.0
BUTLER COUNTY - REMINGTON-WHITEWATER USD 206						
General Fund Levy	1,125,739	1,168,977	3.8	1,062,633	-9.1	-5.6
Other Levies	72,060	69,988	-2.9	69,981	-0.0	-2.9
Total Levies	<u>1,197,799</u>	<u>1,238,965</u>	3.4	<u>1,132,614</u>	-8.6	-5.4
RENO COUNTY - BUHLER USD 313						
General Fund Levy	2,577,639	2,612,478	1.4	2,938,647	12.5	14.0
Other Levies	568,643	641,373	12.8	565,261	-11.9	-0.6
Total Levies	<u>3,146,282</u>	<u>3,253,851</u>	3.4	<u>3,503,908</u>	7.7	11.4
MEADE COUNTY - MEADE USD 226						
General Fund Levy	1,603,935	1,687,068	5.2	1,697,580	0.6	5.8
Other Levies	133,177	107,047	-19.6	95,311	-11.0	-28.4
Total Levies	<u>1,737,112</u>	<u>1,794,115</u>	3.3	<u>1,792,891</u>	-0.1	3.2

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
JOHNSON COUNTY - SPRING HILL USD 230						
General Fund Levy	1,521,997	1,519,900	-0.1	1,670,276	9.9	9.7
Other Levies	156,230	210,375	34.7	201,153	-4.4	28.8
Total Levies	<u>1,678,227</u>	<u>1,730,275</u>	3.1	<u>1,871,429</u>	8.2	11.5
OTTAWA COUNTY - NORTH OTTAWA COUNTY USD 239						
General Fund Levy	782,945	805,812	2.9	805,962	0.0	2.9
Other Levies	85,381	88,673	3.9	88,500	-0.2	3.7
Total Levies	<u>868,326</u>	<u>894,485</u>	3.0	<u>894,462</u>	-0.0	3.0
RUSSELL COUNTY - PARADISE USD 399						
General Fund Levy	875,548	868,084	-0.9	850,436	-2.0	-2.9
Other Levies	21,267	54,600	156.7	54,331	-0.5	155.5
Total Levies	<u>896,815</u>	<u>922,684</u>	2.9	<u>904,767</u>	-1.9	0.9
BUTLER COUNTY - ROSE HILL PUBLIC USD 394						
General Fund Levy	1,058,909	1,082,530	2.2	1,231,743	13.8	16.3
Other Levies	99,806	109,092	9.3	235,863	116.2	136.3
Total Levies	<u>1,158,715</u>	<u>1,191,622</u>	2.8	<u>1,467,606</u>	23.2	26.7
BROWN COUNTY - HIAWATHA USD 415						
General Fund Levy	1,731,381	1,798,748	3.9	1,792,712	-0.3	3.5
Other Levies	257,742	245,231	-4.9	239,682	-2.3	-7.0
Total Levies	<u>1,989,123</u>	<u>2,043,979</u>	2.8	<u>2,032,394</u>	-0.6	2.2
WYANDOTTE COUNTY - PIPER-KANSAS CITY USD 203						
General Fund Levy	796,640	751,496	-5.7	878,036	16.8	10.2
Other Levies	86,700	155,799	79.7	542,701	248.3	526.0
Total Levies	<u>883,340</u>	<u>907,295</u>	2.7	<u>1,420,737</u>	56.6	60.8
MCPHERSON COUNTY - MCPHERSON USD 418						
General Fund Levy	4,652,248	4,454,327	-4.3	4,571,053	2.6	-1.7
Other Levies	543,789	881,879	62.2	897,531	1.8	65.1
Total Levies	<u>5,196,037</u>	<u>5,336,206</u>	2.7	<u>5,468,584</u>	2.5	5.2
MORRIS COUNTY - MORRIS COUNTY USD 417						
General Fund Levy	989,939	1,028,463	3.9	1,099,362	6.9	11.1
Other Levies	265,792	260,722	-1.9	281,746	8.1	6.0
Total Levies	<u>1,255,731</u>	<u>1,289,185</u>	2.7	<u>1,381,108</u>	7.1	10.0

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
SUMNER COUNTY - WELLINGTON USD 353						
General Fund Levy	2,129,584	2,177,354	2.2	2,260,834	3.8	6.2
Other Levies	320,484	337,399	5.3	219,180	-35.0	-31.6
Total Levies	2,450,068	2,514,753	2.6	2,480,014	-1.4	1.2
KIOWA COUNTY - MULLINVILLE USD 424						
General Fund Levy	768,932	795,268	3.4	807,023	1.5	5.0
Other Levies	69,024	64,415	-6.7	49,175	-23.7	-28.8
Total Levies	837,956	859,683	2.6	856,198	-0.4	2.2
LABETTE COUNTY - OSWEGO USD 504						
General Fund Levy	378,521	388,164	2.5	402,459	3.7	6.3
Other Levies	61,349	62,102	1.2	62,457	0.6	1.8
Total Levies	439,870	450,266	2.4	464,916	3.3	5.7
SEDGWICK COUNTY - RENWICK USD 267						
General Fund Levy	2,002,779	2,029,035	1.3	2,101,477	3.6	4.9
Other Levies	270,944	297,105	9.7	273,379	-8.0	0.9
Total Levies	2,273,723	2,326,140	2.3	2,374,856	2.1	4.4
SUMNER COUNTY - BELLE PLAINE USD 357						
General Fund Levy	582,395	642,244	10.3	758,366	18.1	30.2
Other Levies	164,762	121,456	-26.3	164,001	35.0	-0.5
Total Levies	747,157	763,700	2.2	922,367	20.8	23.5
DICKINSON COUNTY - RURAL VISTA USD 481						
General Fund Levy	686,544	702,291	2.3	681,235	-3.0	-0.8
Other Levies	46,154	46,471	0.7	47,632	2.5	3.2
Total Levies	732,698	748,762	2.2	728,867	-2.7	-0.5
BUTLER COUNTY - CIRCLE USD 375						
General Fund Levy	1,765,901	1,789,638	1.3	1,941,687	8.5	10.0
Other Levies	233,142	252,932	8.5	249,114	-1.5	6.9
Total Levies	1,999,043	2,042,570	2.2	2,190,801	7.3	9.6
SUMNER COUNTY - OXFORD USD 358						
General Fund Levy	503,547	507,007	0.7	526,946	3.9	4.6
Other Levies	35,062	43,177	23.1	42,344	-1.9	20.8
Total Levies	538,609	550,184	2.1	569,290	3.5	5.7

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## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
HASKELL COUNTY - SATANTA USD 507						
General Fund Levy	1,730,132	1,786,274	3.2	1,977,783	10.7	14.3
Other Levies	272,716	258,540	-5.2	228,927	-11.5	-16.1
Total Levies	<u>2,002,848</u>	<u>2,044,814</u>	2.1	<u>2,206,710</u>	7.9	10.2
BUTLER COUNTY - FLINTHILLS USD 492						
General Fund Levy	760,018	735,968	-3.2	670,740	-8.9	-11.7
Other Levies	145,331	187,642	29.1	161,750	-13.8	11.3
Total Levies	<u>905,349</u>	<u>923,610</u>	2.0	<u>832,490</u>	-9.9	-8.0
CRAWFORD COUNTY - FRONTENAC PUBLIC USD 249						
General Fund Levy	324,011	329,868	1.8	351,639	6.6	8.5
Other Levies	29,875	31,050	3.9	31,081	0.1	4.0
Total Levies	<u>353,886</u>	<u>360,918</u>	2.0	<u>382,720</u>	6.0	8.1
HARVEY COUNTY - NEWTON USD 373						
General Fund Levy	4,328,412	4,322,406	-0.1	4,324,597	0.1	-0.1
Other Levies	773,933	878,803	13.6	874,542	-0.5	13.0
Total Levies	<u>5,102,345</u>	<u>5,201,209</u>	1.9	<u>5,199,139</u>	-0.0	1.9
FRANKLIN COUNTY - OTTAWA USD 290						
General Fund Levy	2,244,627	2,329,012	3.8	2,328,513	-0.0	3.7
Other Levies	405,366	372,145	-8.2	305,738	-17.8	-24.6
Total Levies	<u>2,649,993</u>	<u>2,701,157</u>	1.9	<u>2,634,251</u>	-2.5	-0.6
SEWARD COUNTY - KISMET-PLAINS USD 483						
General Fund Levy	1,547,263	1,574,715	1.8	1,294,400	-17.8	-16.3
Other Levies	136,564	139,261	2.0	139,261	0.0	2.0
Total Levies	<u>1,683,827</u>	<u>1,713,976</u>	1.8	<u>1,433,661</u>	-16.4	-14.9
SEDGWICK COUNTY - HAYSVILLE USD 261						
General Fund Levy	3,054,953	3,119,998	2.1	2,934,501	-5.9	-3.9
Other Levies	378,973	375,102	-1.0	365,972	-2.4	-3.4
Total Levies	<u>3,433,926</u>	<u>3,495,100</u>	1.8	<u>3,300,473</u>	-5.6	-3.9
STEVENS COUNTY - HUGOTON PUBLIC USD 210						
General Fund Levy	3,608,025	3,666,985	1.6	3,792,460	3.4	5.1
Other Levies	86,069	89,614	4.1	89,463	-0.2	3.9
Total Levies	<u>3,694,094</u>	<u>3,756,599</u>	1.7	<u>3,881,923</u>	3.3	5.1



## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
MITCHELL COUNTY - BELDIT USD 273						
General Fund Levy	940,784	962,961	2.4	1,162,250	20.7	23.5
Other Levies	263,928	261,825	-0.8	243,438	-7.0	-7.8
Total Levies	1,204,712	1,224,786	1.7	1,405,688	14.8	16.7
CHAUTAQUA COUNTY - CEDAR VALE USD 285						
General Fund Levy	274,190	273,798	-0.1	265,128	-3.2	-3.3
Other Levies	60,539	66,449	9.8	56,274	-15.3	-7.0
Total Levies	334,729	340,247	1.6	321,402	-5.5	-4.0
SEDGWICK COUNTY - VALLEY CENTER PUBLIC USD 262						
General Fund Levy	1,842,916	1,829,597	-0.7	1,795,168	-1.9	-2.6
Other Levies	157,540	203,431	29.1	200,702	-1.3	27.4
Total Levies	2,000,456	2,033,028	1.6	1,995,870	-1.8	-0.2
LEAVENWORTH COUNTY - TONGANOXIE USD 464						
General Fund Levy	1,138,593	1,227,073	7.8	1,337,705	9.0	17.5
Other Levies	429,978	365,356	-15.0	297,355	-18.6	-30.8
Total Levies	1,568,571	1,592,429	1.5	1,635,060	2.7	4.2
FRANKLIN COUNTY - WEST FRANKLIN USD 287						
General Fund Levy	729,945	738,622	1.2	778,262	5.4	6.6
Other Levies	63,028	66,285	5.2	66,285	0.0	5.2
Total Levies	792,973	804,907	1.5	844,547	4.9	6.5
STANTON COUNTY - STANTON COUNTY USD 452						
General Fund Levy	1,700,425	1,930,336	13.5	2,146,630	11.2	26.2
Other Levies	393,471	194,787	-50.5	194,484	-0.2	-50.6
Total Levies	2,093,896	2,125,123	1.5	2,341,114	10.2	11.8
LINN COUNTY - JAYHAWK USD 346						
General Fund Levy	698,872	723,972	3.6	716,579	-1.0	2.5
Other Levies	153,152	140,619	-8.2	134,257	-4.5	-12.3
Total Levies	852,024	864,591	1.5	850,836	-1.6	-0.1
MARION COUNTY - PEABODY-BURNS USD 398						
General Fund Levy	601,971	582,642	-3.2	616,771	5.9	2.5
Other Levies	100,766	130,310	29.3	109,666	-15.8	8.8
Total Levies	702,737	712,952	1.5	726,437	1.9	3.4

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
MONTGOMERY COUNTY - INDEPENDENCE USD 446						
General Fund Levy	2,864,666	2,857,515	-0.2	3,014,953	5.5	5.2
Other Levies	252,628	303,309	20.1	315,753	4.1	25.0
Total Levies	3,117,294	3,160,824	1.4	3,330,706	5.4	6.8
CRAWFORD COUNTY - CHEROKEE USD 247						
General Fund Levy	858,155	868,667	1.2	880,617	1.4	2.6
Other Levies	52,579	54,182	3.0	53,300	-1.6	1.4
Total Levies	910,734	922,849	1.3	933,917	1.2	2.5
MIAMI COUNTY - OSAWATOMIE USD 367						
General Fund Levy	780,617	834,354	6.9	944,496	13.2	21.0
Other Levies	385,909	347,555	-9.9	331,503	-4.6	-14.1
Total Levies	1,166,526	1,181,909	1.3	1,275,999	8.0	9.4
DICKINSON COUNTY - ABILENE USD 435						
General Fund Levy	1,614,945	1,644,802	1.8	1,837,032	11.7	13.8
Other Levies	279,687	274,691	-1.8	154,528	-43.7	-44.7
Total Levies	1,894,632	1,919,493	1.3	1,991,560	3.8	5.1
POTTAWATOMIE COUNTY - ONAGA-HAVENSVILLE USD 322						
General Fund Levy	648,741	657,121	1.3	701,721	6.8	8.2
Other Levies	31,822	32,112	0.9	25,816	-19.6	-18.9
Total Levies	680,563	689,233	1.3	727,537	5.6	6.9
HARVEY COUNTY - HALSTEAD USD 440						
General Fund Levy	1,069,132	1,105,201	3.4	1,139,714	3.1	6.6
Other Levies	156,566	135,680	-13.3	148,712	9.6	-5.0
Total Levies	1,225,698	1,240,881	1.2	1,288,426	3.8	5.1
OSAGE COUNTY - OSAGE CITY USD 420						
General Fund Levy	365,855	369,916	1.1	373,320	0.9	2.0
Other Levies	123,586	125,176	1.3	121,097	-3.3	-2.0
Total Levies	489,441	495,092	1.2	494,417	-0.1	1.0
SHAWNEE COUNTY - AUBURN WASHBURN USD 437						
General Fund Levy	3,788,271	4,073,859	7.5	6,333,245	55.5	67.2
Other Levies	1,157,656	928,589	-19.8	3,045,955	228.0	163.1
Total Levies	4,945,927	5,002,448	1.1	9,379,200	87.5	89.6

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
RENO COUNTY - FAIRFIELD USD 310						
General Fund Levy	962,534	973,878	1.2	1,261,726	29.6	31.1
Other Levies	76,589	76,744	0.2	76,468	-0.4	-0.2
Total Levies	1,039,123	1,050,622	1.1	1,338,194	27.4	28.8
LABETTE COUNTY - LABETTE COUNTY USD 506						
General Fund Levy	1,326,697	1,340,520	1.0	1,347,912	0.6	1.6
Other Levies	204,231	205,857	0.8	195,366	-5.1	-4.3
Total Levies	1,530,928	1,546,377	1.0	1,543,278	-0.2	0.8
CRAWFORD COUNTY - GIRARD USD 248						
General Fund Levy	638,238	625,470	-2.0	753,637	20.5	18.1
Other Levies	114,331	134,591	17.7	141,665	5.3	23.9
Total Levies	752,569	760,061	1.0	895,302	17.8	19.0
RICE COUNTY - LYONS USD 405						
General Fund Levy	1,118,512	1,111,465	-0.6	1,182,428	6.4	5.7
Other Levies	152,000	170,959	12.5	168,656	-1.3	11.0
Total Levies	1,270,512	1,282,424	0.9	1,351,084	5.4	6.3
RICE COUNTY - LITTLE RIVER USD 444						
General Fund Levy	909,350	925,794	1.8	1,065,814	15.1	17.2
Other Levies	133,334	126,255	-5.3	126,096	-0.1	-5.4
Total Levies	1,042,684	1,052,049	0.9	1,191,910	13.3	14.3
JEFFERSON COUNTY - OSKALOOSA PUBLIC USD 341						
General Fund Levy	591,179	573,931	-2.9	649,457	13.2	9.9
Other Levies	63,289	86,237	36.3	90,892	5.4	43.6
Total Levies	654,468	660,168	0.9	740,349	12.1	13.1
FINNEY COUNTY - GARDEN CITY USD 457						
General Fund Levy	8,761,257	8,462,070	-3.4	8,233,949	-2.7	-6.0
Other Levies	1,290,322	1,674,387	29.8	1,631,152	-2.6	26.4
Total Levies	10,051,579	10,136,457	0.8	9,865,101	-2.7	-1.9
LINN COUNTY - PLEASANTON USD 344						
General Fund Levy	236,920	238,423	0.6	246,160	3.2	3.9
Other Levies	21,399	22,037	3.0	21,982	-0.2	2.7
Total Levies	258,319	260,460	0.8	268,142	2.9	3.8

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
CHEYENNE COUNTY - CHEYLIN USD 103						
General Fund Levy	1,035,078	1,047,673	1.2	1,049,326	0.2	1.4
Other Levies	84,434	79,989	-5.3	19,067	-76.2	-77.4
Total Levies	1,119,512	1,127,662	0.7	1,068,393	-5.3	-4.6
OSAGE COUNTY - MARAIS DES CYGNES USD 456						
General Fund Levy	263,955	265,837	0.7	293,832	10.5	11.3
Other Levies	30,091	30,209	0.4	30,002	-0.7	-0.3
Total Levies	294,046	296,046	0.7	323,834	9.4	10.1
RAWLINS COUNTY - ATWOOD USD 318						
General Fund Levy	956,058	948,856	-0.8	1,099,085	15.8	15.0
Other Levies	83,205	97,307	16.9	97,230	-0.1	16.9
Total Levies	1,039,263	1,046,163	0.7	1,196,315	14.4	15.1
JOHNSON COUNTY - SHAWNEE MISSION USD 512						
General Fund Levy	61,446,570	61,688,034	0.4	59,499,376	-3.5	-3.2
Other Levies	3,887,208	4,075,340	4.8	5,989,665	47.0	54.1
Total Levies	65,333,778	65,763,374	0.7	65,489,041	-0.4	0.2
HAMILTON COUNTY - SYRACUSE USD 494						
General Fund Levy	1,533,083	1,541,157	0.5	1,627,611	5.6	6.2
Other Levies	160,418	160,578	0.1	160,477	-0.1	0.0
Total Levies	1,693,501	1,701,735	0.5	1,788,088	5.1	5.6
REPUBLIC COUNTY - BELLEVILLE USD 427						
General Fund Levy	1,005,006	1,009,810	0.5	1,096,621	8.6	9.1
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	1,005,006	1,009,810	0.5	1,096,621	8.6	9.1
NEOSHO COUNTY - CHANUTE PUBLIC USD 413						
General Fund Levy	2,421,009	2,816,344	16.3	2,306,442	-18.1	-4.7
Other Levies	1,209,352	829,028	-31.4	919,163	10.9	-24.0
Total Levies	3,630,361	3,645,372	0.4	3,225,605	-11.5	-11.1
WABAUNSEE COUNTY - ALMA USD 329						
General Fund Levy	913,041	918,631	0.6	953,686	3.8	4.5
Other Levies	65,627	62,673	-4.5	62,604	-0.1	-4.6
Total Levies	978,668	981,304	0.3	1,016,290	3.6	3.8

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
PHILLIPS COUNTY - PHILLIPSBURG USD 325						
General Fund Levy	1,166,026	1,138,495	-2.4	1,123,751	-1.3	-3.6
Other Levies	90,288	121,150	34.2	120,963	-0.2	34.0
Total Levies	<u>1,256,314</u>	<u>1,259,645</u>	0.3	<u>1,244,714</u>	-1.2	-0.9
DICKINSON COUNTY - SOLOMON USD 393						
General Fund Levy	583,826	583,660	-0.0	573,343	-1.8	-1.8
Other Levies	48,059	49,446	2.9	49,273	-0.3	2.5
Total Levies	<u>631,885</u>	<u>633,106</u>	0.2	<u>622,616</u>	-1.7	-1.5
DONIPHAN COUNTY - ELWOOD USD 486						
General Fund Levy	287,518	281,318	-2.2	309,465	10.0	7.6
Other Levies	63,432	70,140	10.6	69,893	-0.4	10.2
Total Levies	<u>350,950</u>	<u>351,458</u>	0.1	<u>379,358</u>	7.9	8.1
WILSON COUNTY - NEODESHA USD 461						
General Fund Levy	463,832	388,736	-16.2	443,292	14.0	-4.4
Other Levies	302,637	378,195	25.0	338,801	-10.4	11.9
Total Levies	<u>766,469</u>	<u>766,931</u>	0.1	<u>782,093</u>	2.0	2.0
MCPHERSON COUNTY - LINDSBORG USD 400						
General Fund Levy	1,427,819	1,357,493	-4.9	1,615,415	19.0	13.1
Other Levies	301,241	370,051	22.8	396,617	7.2	31.7
Total Levies	<u>1,729,060</u>	<u>1,727,544</u>	-0.1	<u>2,012,032</u>	16.5	16.4
NEMAHA COUNTY - NEMAHA VALLEY USD 442						
General Fund Levy	535,830	561,421	4.8	656,762	17.0	22.6
Other Levies	26,232	0	0.0	0	0.0	0.0
Total Levies	<u>562,062</u>	<u>561,421</u>	-0.1	<u>656,762</u>	17.0	16.8
DONIPHAN COUNTY - MIDWAY SCHOOLS USD 433						
General Fund Levy	448,089	449,292	0.3	424,944	-5.4	-5.2
Other Levies	53,022	50,986	-3.8	49,094	-3.7	-7.4
Total Levies	<u>501,111</u>	<u>500,278</u>	-0.2	<u>474,038</u>	-5.2	-5.4
POTTAWATOMIE COUNTY - KAW VALLEY USD 321						
General Fund Levy	4,071,022	3,926,189	-3.6	4,545,660	15.8	11.7
Other Levies	1,489,343	1,620,616	8.8	1,305,565	-19.4	-12.3
Total Levies	<u>5,560,365</u>	<u>5,546,805</u>	-0.2	<u>5,851,225</u>	5.5	5.2

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
GREENWOOD COUNTY - HAMILTON USD 390						
General Fund Levy	300,419	283,782	-5.5	318,570	12.3	6.0
Other Levies	8,387	24,261	189.3	3,520	-85.5	-58.0
Total Levies	<u>308,806</u>	<u>308,043</u>	-0.2	<u>322,090</u>	4.6	4.3
COFFEY COUNTY - LEBOWAVERLY USD 243						
General Fund Levy	570,346	572,138	0.3	592,730	3.6	3.9
Other Levies	153,466	149,109	-2.8	136,598	-8.4	-11.0
Total Levies	<u>723,812</u>	<u>721,247</u>	-0.4	<u>729,328</u>	1.1	0.8
SEDGWICK COUNTY - GODDARD USD 265						
General Fund Levy	2,837,648	2,820,578	-0.6	2,665,142	-5.5	-6.1
Other Levies	412,972	415,805	0.7	630,522	51.6	52.7
Total Levies	<u>3,250,620</u>	<u>3,236,383</u>	-0.4	<u>3,295,664</u>	1.8	1.4
HASKELL COUNTY - SUBLETTE USD 374						
General Fund Levy	1,450,448	1,424,280	-1.8	1,698,779	19.3	17.1
Other Levies	259,863	278,225	7.1	275,058	-1.1	5.8
Total Levies	<u>1,710,311</u>	<u>1,702,505</u>	-0.5	<u>1,973,837</u>	15.9	15.4
CHEROKEE COUNTY - RIVERTON USD 404						
General Fund Levy	442,428	440,155	-0.5	490,277	11.4	10.8
Other Levies	235,822	234,998	-0.3	268,630	14.3	13.9
Total Levies	<u>678,250</u>	<u>675,153</u>	-0.5	<u>758,907</u>	12.4	11.9
WASHINGTON COUNTY - WASHINGTON SCHOOL USD 222						
General Fund Levy	502,160	499,861	-0.5	511,924	2.4	1.9
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>502,160</u>	<u>499,861</u>	-0.5	<u>511,924</u>	2.4	1.9
ALLEN COUNTY - MARMATHON VALLEY USD 256						
General Fund Levy	514,948	512,347	-0.5	525,860	2.6	2.1
Other Levies	43,649	43,548	-0.2	43,548	0.0	-0.2
Total Levies	<u>558,597</u>	<u>555,895</u>	-0.5	<u>569,408</u>	2.4	1.9
COWLEY COUNTY - CENTRAL USD 462						
General Fund Levy	525,709	520,043	-1.1	472,337	-9.2	-10.2
Other Levies	128,090	130,561	1.9	126,871	-2.8	-1.0
Total Levies	<u>653,799</u>	<u>650,604</u>	-0.5	<u>599,208</u>	-7.9	-8.3

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
CLOUD COUNTY - CONCORDIA USD 333						
General Fund Levy	1,787,739	1,777,108	-0.6	1,847,768	4.0	3.4
Other Levies	125,511	126,664	0.9	126,678	0.0	0.9
Total Levies	1,913,250	1,903,772	-0.5	1,974,446	3.7	3.2
LOGAN COUNTY - TRIPLAINS USD 275						
General Fund Levy	571,340	567,967	-0.6	699,264	23.1	22.4
Other Levies	26,254	26,317	0.2	26,353	0.1	0.4
Total Levies	597,594	594,284	-0.6	725,617	22.1	21.4
SHAWNEE COUNTY - SILVER LAKE USD 372						
General Fund Levy	489,097	482,735	-1.3	538,675	11.6	10.1
Other Levies	93,923	96,970	3.2	87,729	-9.5	-6.6
Total Levies	583,020	579,705	-0.6	626,404	8.1	7.4
JEFFERSON COUNTY - MCLOUTH USD 342						
General Fund Levy	399,690	354,242	-11.4	415,453	17.3	3.9
Other Levies	141,949	184,316	29.8	152,315	-17.4	7.3
Total Levies	541,639	538,558	-0.6	567,768	5.4	4.8
PHILLIPS COUNTY - EASTERN HEIGHTS USD 324						
General Fund Levy	310,898	304,102	-2.2	321,317	5.7	3.4
Other Levies	24,471	29,018	18.6	0	0.0	0.0
Total Levies	335,369	333,120	-0.7	321,317	-3.5	-4.2
SMITH COUNTY - WEST SMITH COUNTY USD 238						
General Fund Levy	483,779	453,761	-6.2	456,740	0.7	-5.6
Other Levies	26,357	52,909	100.7	29,761	-43.8	12.9
Total Levies	510,136	506,670	-0.7	486,501	-4.0	-4.6
REPUBLIC COUNTY - PIKE VALLEY USD 426						
General Fund Levy	495,616	492,772	-0.6	527,916	7.1	6.5
Other Levies	18,931	17,989	-5.0	0	0.0	0.0
Total Levies	514,547	510,761	-0.7	527,916	3.4	2.6
SUMNER COUNTY - CALDWELL USD 360						
General Fund Levy	759,481	752,547	-0.9	749,007	-0.5	-1.4
Other Levies	69,533	68,875	-0.9	49,546	-28.1	-28.7
Total Levies	829,014	821,422	-0.9	798,553	-2.8	-3.7

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
BARBER COUNTY - BARBER COUNTY USD 255						
General Fund Levy	1,226,925	1,208,908	-1.5	1,007,332	-16.7	-17.9
Other Levies	189,801	193,689	2.0	187,926	-3.0	-1.0
Total Levies	<u>1,416,726</u>	<u>1,402,597</u>	-1.0	<u>1,195,258</u>	-14.8	-15.6
MARSHALL COUNTY - VALLEY HEIGHTS USD 498						
General Fund Levy	620,925	563,525	-9.2	570,187	1.2	-8.2
Other Levies	105,775	155,159	46.7	119,344	-23.1	12.8
Total Levies	<u>726,700</u>	<u>718,684</u>	-1.1	<u>689,531</u>	-4.1	-5.1
MARION COUNTY - CENTRE USD 397						
General Fund Levy	577,639	547,808	-5.2	449,084	-18.0	-22.3
Other Levies	3,339	26,709	699.9	26,696	-0.0	699.5
Total Levies	<u>580,978</u>	<u>574,517</u>	-1.1	<u>475,780</u>	-17.2	-18.1
NORTON COUNTY - NORTHERN VALLEY USD 212						
General Fund Levy	435,864	430,548	-1.2	499,776	16.1	14.7
Other Levies	37,476	37,497	0.1	42,800	14.1	14.2
Total Levies	<u>473,340</u>	<u>468,045</u>	-1.1	<u>542,576</u>	15.9	14.6
SMITH COUNTY - SMITH CENTER USD 237						
General Fund Levy	1,206,670	1,191,970	-1.2	1,053,474	-11.6	-12.7
Other Levies	81,559	81,675	0.1	113,809	39.3	39.5
Total Levies	<u>1,288,229</u>	<u>1,273,645</u>	-1.1	<u>1,167,283</u>	-8.4	-9.4
GREENWOOD COUNTY - EUREKA USD 389						
General Fund Levy	1,239,388	1,211,965	-2.2	1,167,000	-3.7	-5.8
Other Levies	682,274	686,010	0.5	690,090	0.6	1.1
Total Levies	<u>1,921,662</u>	<u>1,897,975</u>	-1.2	<u>1,857,090</u>	-2.2	-3.4
RENO COUNTY - PRETTY PRAIRIE USD 311						
General Fund Levy	540,622	533,221	-1.4	566,999	6.3	4.9
Other Levies	61,322	61,215	-0.2	49,956	-18.4	-18.5
Total Levies	<u>601,944</u>	<u>594,436</u>	-1.2	<u>616,955</u>	3.8	2.5
COMANCHE COUNTY - COMANCHE COUNTY USD 300						
General Fund Levy	1,476,320	1,377,726	-6.7	1,368,566	-0.7	-7.3
Other Levies	68,061	146,567	115.3	144,580	-1.4	112.4
Total Levies	<u>1,544,381</u>	<u>1,524,293</u>	-1.3	<u>1,513,146</u>	-0.7	-2.0



## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
FORD COUNTY - BUCKLIN USD 459						
General Fund Levy	513,358	510,135	-0.6	435,013	-14.7	-15.3
Other Levies	68,693	64,275	-6.4	87,430	36.0	27.3
Total Levies	<u>582,051</u>	<u>574,410</u>	-1.3	<u>522,443</u>	-9.0	-10.2
NORTON COUNTY - NORTON COMMUNITY USD 211						
General Fund Levy	773,286	772,675	-0.1	796,044	3.0	2.9
Other Levies	205,566	192,413	-6.4	71,124	-63.0	-65.4
Total Levies	<u>978,852</u>	<u>965,088</u>	-1.4	<u>867,168</u>	-10.1	-11.4
CLAY COUNTY - CLAY CENTER USD 379						
General Fund Levy	1,600,922	1,510,516	-5.6	1,733,534	14.8	8.3
Other Levies	67,922	134,724	98.4	134,691	-0.0	98.3
Total Levies	<u>1,668,844</u>	<u>1,645,240</u>	-1.4	<u>1,868,225</u>	13.6	11.9
MCPHERSON COUNTY - MOUNDRIDGE USD 423						
General Fund Levy	999,726	977,973	-2.2	1,016,725	4.0	1.7
Other Levies	210,402	213,606	1.5	187,967	-12.0	-10.7
Total Levies	<u>1,210,128</u>	<u>1,191,579</u>	-1.5	<u>1,204,692</u>	1.1	-0.4
RICE COUNTY - STERLING USD 376						
General Fund Levy	631,435	621,653	-1.5	671,756	8.1	6.4
Other Levies	90,055	88,681	-1.5	88,652	-0.0	-1.6
Total Levies	<u>721,490</u>	<u>710,334</u>	-1.5	<u>760,408</u>	7.0	5.4
NEOSHO COUNTY - ERIE-ST. PAUL USD 101						
General Fund Levy	1,139,711	1,121,095	-1.6	1,026,670	-8.4	-9.9
Other Levies	87,839	87,063	-0.9	87,066	0.0	-0.9
Total Levies	<u>1,227,550</u>	<u>1,208,158</u>	-1.6	<u>1,113,736</u>	-7.8	-9.3
RENO COUNTY - HAVEN PUBLIC SCHOOL USD 312						
General Fund Levy	1,451,202	1,411,655	-2.7	1,419,346	0.5	-2.2
Other Levies	67,367	82,329	22.2	0	0.0	0.0
Total Levies	<u>1,518,569</u>	<u>1,493,984</u>	-1.6	<u>1,419,346</u>	-5.0	-6.5
ELLSWORTH COUNTY - LORRAINE USD 328						
General Fund Levy	2,506,291	2,464,868	-1.7	2,272,109	-7.8	-9.3
Other Levies	111,331	105,481	-5.3	0	0.0	0.0
Total Levies	<u>2,617,622</u>	<u>2,570,349</u>	-1.8	<u>2,272,109</u>	-11.6	-13.2

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
WICHITA COUNTY - LEOTI USD 467						
General Fund Levy	1,740,512	1,706,132	-2.0	1,815,778	6.4	4.3
Other Levies	57,815	56,739	-1.9	56,739	0.0	-1.9
Total Levies	<u>1,798,327</u>	<u>1,762,871</u>	-2.0	<u>1,872,517</u>	6.2	4.1
JACKSON COUNTY - NORTH JACKSON USD 335						
General Fund Levy	288,662	269,956	-6.5	335,762	24.4	16.3
Other Levies	84,533	95,451	12.9	79,092	-17.1	-6.4
Total Levies	<u>373,195</u>	<u>365,407</u>	-2.1	<u>414,854</u>	13.5	11.2
CLOUD COUNTY - SOUTHERN CLOUD USD 334						
General Fund Levy	387,760	379,034	-2.3	362,085	-4.5	-6.6
Other Levies	41,888	41,120	-1.8	41,120	0.0	-1.8
Total Levies	<u>429,648</u>	<u>420,154</u>	-2.2	<u>403,205</u>	-4.0	-6.2
BOURBON COUNTY - UNIONTOWN USD 235						
General Fund Levy	403,502	399,487	-1.0	371,443	-7.0	-7.9
Other Levies	66,402	60,019	-9.6	59,120	-1.5	-11.0
Total Levies	<u>469,904</u>	<u>459,506</u>	-2.2	<u>430,563</u>	-6.3	-8.4
MARION COUNTY - GOESSEL USD 411						
General Fund Levy	361,330	352,731	-2.4	364,129	3.2	0.8
Other Levies	29,355	29,298	-0.2	35,368	20.7	20.5
Total Levies	<u>390,685</u>	<u>382,029</u>	-2.2	<u>399,497</u>	4.6	2.3
MITCHELL COUNTY - WACONDA USD 272						
General Fund Levy	962,571	925,532	-3.8	741,628	-19.9	-23.0
Other Levies	102,224	115,651	13.1	89,916	-22.3	-12.0
Total Levies	<u>1,064,795</u>	<u>1,041,183</u>	-2.2	<u>831,544</u>	-20.1	-21.9
MCPHERSON COUNTY - INMAN USD 448						
General Fund Levy	702,309	685,197	-2.4	685,200	0.0	-2.4
Other Levies	58,306	58,299	-0.0	58,522	0.4	0.4
Total Levies	<u>760,615</u>	<u>743,496</u>	-2.3	<u>743,722</u>	0.0	-2.2
ELK COUNTY - WEST ELK USD 282						
General Fund Levy	643,587	626,820	-2.6	479,110	-23.6	-25.6
Other Levies	141,790	140,378	-1.0	104,833	-25.3	-26.1
Total Levies	<u>785,377</u>	<u>767,198</u>	-2.3	<u>583,943</u>	-23.9	-25.6

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
LABETTE COUNTY - PARSONS USD 503						
General Fund Levy	1,917,997	1,943,628	1.3	2,221,000	14.3	15.8
Other Levies	303,621	225,876	-25.6	217,395	-3.8	-28.4
Total Levies	<u>2,221,618</u>	<u>2,169,504</u>	<u>-2.3</u>	<u>2,438,395</u>	<u>12.4</u>	<u>9.8</u>
DOUGLAS COUNTY - EUDORA USD 491						
General Fund Levy	391,469	381,772	-2.5	691,902	81.2	76.7
Other Levies	72,439	70,533	-2.6	69,057	-2.1	-4.7
Total Levies	<u>463,908</u>	<u>452,305</u>	<u>-2.5</u>	<u>760,959</u>	<u>68.2</u>	<u>64.0</u>
LYON COUNTY - NORTH LYON COUNTY USD 251						
General Fund Levy	840,572	890,823	6.0	929,626	4.4	10.6
Other Levies	147,223	72,204	-51.0	72,205	0.0	-51.0
Total Levies	<u>987,795</u>	<u>963,027</u>	<u>-2.5</u>	<u>1,001,831</u>	<u>4.0</u>	<u>1.4</u>
DECATUR COUNTY - OBERLIN USD 294						
General Fund Levy	1,077,220	1,047,841	-2.7	1,120,064	6.9	4.0
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>1,077,220</u>	<u>1,047,841</u>	<u>-2.7</u>	<u>1,120,064</u>	<u>6.9</u>	<u>4.0</u>
WASHINGTON COUNTY - NORTH CENTRAL USD 221						
General Fund Levy	387,023	366,983	-5.2	349,808	-4.7	-9.6
Other Levies	26,600	35,249	32.5	34,016	-3.5	27.9
Total Levies	<u>413,623</u>	<u>402,232</u>	<u>-2.8</u>	<u>383,824</u>	<u>-4.6</u>	<u>-7.2</u>
BUTLER COUNTY - DOUGLASS PUBLIC USD 396						
General Fund Levy	464,852	447,905	-3.6	436,667	-2.5	-6.1
Other Levies	94,268	94,494	0.2	92,242	-2.4	-2.1
Total Levies	<u>559,120</u>	<u>542,399</u>	<u>-3.0</u>	<u>528,909</u>	<u>-2.5</u>	<u>-5.4</u>
REPUBLIC COUNTY - CUBA USD 455						
General Fund Levy	496,555	481,492	-3.0	428,478	-11.0	-13.7
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>496,555</u>	<u>481,492</u>	<u>-3.0</u>	<u>428,478</u>	<u>-11.0</u>	<u>-13.7</u>
PAWNEE COUNTY - FT. LARNED USD 495						
General Fund Levy	2,395,141	2,183,745	-8.8	2,002,478	-8.3	-16.4
Other Levies	0	137,673	0.0	137,298	-0.3	0.0
Total Levies	<u>2,395,141</u>	<u>2,321,418</u>	<u>-3.1</u>	<u>2,139,776</u>	<u>-7.8</u>	<u>-10.7</u>

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
<b>COWLEY COUNTY - DEXTER USD 471</b>						
General Fund Levy	318,827	332,772	4.4	232,912	-30.0	-26.9
Other Levies	118,478	90,676	-23.5	85,778	-5.4	-27.6
<b>Total Levies</b>	<b>437,305</b>	<b>423,448</b>	<b>-3.2</b>	<b>318,690</b>	<b>-24.7</b>	<b>-27.1</b>
<b>BARTON COUNTY - GREAT BEND USD 428</b>						
General Fund Levy	6,179,593	5,829,465	-5.7	4,713,920	-19.1	-23.7
Other Levies	214,451	350,743	63.6	650,233	85.4	203.2
<b>Total Levies</b>	<b>6,394,044</b>	<b>6,180,208</b>	<b>-3.3</b>	<b>5,364,153</b>	<b>-13.2</b>	<b>-16.1</b>
<b>MARSHALL COUNTY - VERMILLION USD 380</b>						
General Fund Levy	761,367	735,861	-3.4	765,143	4.0	0.5
Other Levies	0	0	0.0	0	0.0	0.0
<b>Total Levies</b>	<b>761,367</b>	<b>735,861</b>	<b>-3.4</b>	<b>765,143</b>	<b>4.0</b>	<b>0.5</b>
<b>ELK COUNTY - ELK VALLEY USD 283</b>						
General Fund Levy	222,994	215,352	-3.4	247,371	14.9	10.9
Other Levies	16,107	15,698	-2.5	15,696	-0.0	-2.6
<b>Total Levies</b>	<b>239,101</b>	<b>231,050</b>	<b>-3.4</b>	<b>263,067</b>	<b>13.9</b>	<b>10.0</b>
<b>LINCOLN COUNTY - LINCOLN USD 298</b>						
General Fund Levy	694,843	659,752	-5.1	720,166	9.2	3.6
Other Levies	63,283	71,518	13.0	61,258	-14.3	-3.2
<b>Total Levies</b>	<b>758,126</b>	<b>731,270</b>	<b>-3.5</b>	<b>781,424</b>	<b>6.9</b>	<b>3.1</b>
<b>RENO COUNTY - NICKERSON USD 309</b>						
General Fund Levy	1,870,847	1,717,302	-8.2	1,921,041	11.9	2.7
Other Levies	227,522	305,741	34.4	361,208	18.1	58.8
<b>Total Levies</b>	<b>2,098,369</b>	<b>2,023,043</b>	<b>-3.6</b>	<b>2,282,249</b>	<b>12.8</b>	<b>8.8</b>
<b>MONTGOMERY COUNTY - CANEY VALLEY USD 436</b>						
General Fund Levy	618,877	584,278	-5.6	622,334	6.5	0.6
Other Levies	59,930	69,525	16.0	75,921	9.2	26.7
<b>Total Levies</b>	<b>678,807</b>	<b>653,803</b>	<b>-3.7</b>	<b>698,255</b>	<b>6.8</b>	<b>2.9</b>
<b>NORTON COUNTY - WEST SOLOMON VALLEY USD 213</b>						
General Fund Levy	456,689	412,830	-9.6	448,981	8.8	-1.7
Other Levies	0	25,483	0.0	25,483	0.0	0.0
<b>Total Levies</b>	<b>456,689</b>	<b>438,313</b>	<b>-4.0</b>	<b>474,464</b>	<b>8.2</b>	<b>3.9</b>

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
WASHINGTON COUNTY - REPUBLICAN VALLEY USD 603						
General Fund Levy	603,366	575,626	-4.6	717,864	24.7	19.0
Other Levies	58,596	59,609	1.7	0	0.0	0.0
Total Levies	<u>661,962</u>	<u>635,235</u>	-4.0	<u>717,864</u>	<u>13.0</u>	<u>8.4</u>
MARSHALL COUNTY - AXTELL USD 488						
General Fund Levy	578,453	553,744	-4.3	600,139	8.4	3.7
Other Levies	41,690	41,255	-1.0	41,245	-0.0	-1.1
Total Levies	<u>620,143</u>	<u>594,999</u>	-4.1	<u>641,384</u>	<u>7.8</u>	<u>3.4</u>
ANDERSON COUNTY - GARNETT USD 365						
General Fund Levy	1,511,306	1,400,979	-7.3	1,522,805	8.7	0.8
Other Levies	75,991	120,654	58.8	107,000	-11.3	40.8
Total Levies	<u>1,587,297</u>	<u>1,521,633</u>	-4.1	<u>1,629,805</u>	<u>7.1</u>	<u>2.7</u>
COWLEY COUNTY - WINFIELD USD 465						
General Fund Levy	3,184,952	3,029,666	-4.9	3,256,433	7.5	2.2
Other Levies	790,638	779,238	-1.4	1,144,266	46.8	44.7
Total Levies	<u>3,975,590</u>	<u>3,808,904</u>	-4.2	<u>4,400,699</u>	<u>15.5</u>	<u>10.7</u>
SUMNER COUNTY - CONWAY SPRINGS USD 356						
General Fund Levy	725,768	674,390	-7.1	720,307	6.8	-0.8
Other Levies	57,883	76,111	31.5	77,579	1.9	34.0
Total Levies	<u>783,651</u>	<u>750,501</u>	-4.2	<u>797,886</u>	<u>6.3</u>	<u>1.8</u>
HARVEY COUNTY - BURRTON USD 369						
General Fund Levy	475,188	451,965	-4.9	460,368	1.9	-3.1
Other Levies	133,691	130,258	-2.6	110,856	-14.9	-17.1
Total Levies	<u>608,879</u>	<u>582,223</u>	-4.4	<u>571,224</u>	<u>-1.9</u>	<u>-6.2</u>
JEFFERSON COUNTY - VALLEY FALLS USD 338						
General Fund Levy	289,901	266,419	-8.1	285,164	7.0	-1.6
Other Levies	38,089	47,029	23.5	21,554	-54.2	-43.4
Total Levies	<u>327,990</u>	<u>313,448</u>	-4.4	<u>306,718</u>	<u>-2.1</u>	<u>-6.5</u>
ROOKS COUNTY - PALCO USD 269						
General Fund Levy	857,442	802,764	-6.4	690,465	-14.0	-19.5
Other Levies	47,653	61,550	29.2	61,533	-0.0	29.1
Total Levies	<u>905,095</u>	<u>864,314</u>	-4.5	<u>751,998</u>	<u>-13.0</u>	<u>-16.9</u>

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
ALLEN COUNTY - IOLA USD 257						
General Fund Levy	1,798,494	1,739,987	-3.3	1,724,728	-0.9	-4.1
Other Levies	268,209	231,691	-13.6	559,562	141.5	108.6
Total Levies	2,066,703	1,971,678	-4.6	2,284,290	15.9	10.5
JEFFERSON COUNTY - JEFFERSON WEST USD 340						
General Fund Levy	627,069	628,251	0.2	628,938	0.1	0.3
Other Levies	93,722	59,386	-36.6	58,541	-1.4	-37.5
Total Levies	720,791	687,637	-4.6	687,479	-0.0	-4.6
CHEYENNE COUNTY - ST. FRANCIS COMM USD 297						
General Fund Levy	820,289	781,744	-4.7	790,016	1.1	-3.7
Other Levies	73,345	70,380	-4.0	70,379	-0.0	-4.0
Total Levies	893,634	852,124	-4.6	860,395	1.0	-3.7
GRAY COUNTY - COPELAND USD 476						
General Fund Levy	685,215	840,558	22.7	985,599	17.3	43.8
Other Levies	273,520	73,174	-73.2	71,461	-2.3	-73.9
Total Levies	958,735	913,732	-4.7	1,057,060	15.7	10.3
GOVE COUNTY -QUINTER PUBLIC USD 293						
General Fund Levy	730,510	604,594	-17.2	608,055	0.6	-16.8
Other Levies	12,574	101,738	709.1	103,344	1.6	721.9
Total Levies	743,084	706,332	-4.9	711,399	0.7	-4.3
RENO COUNTY - HUTCHINSON PUBLIC USD 308						
General Fund Levy	8,048,835	7,730,007	-4.0	7,238,475	-6.4	-10.1
Other Levies	1,249,034	1,081,025	-13.5	1,188,411	9.9	-4.9
Total Levies	9,297,869	8,811,032	-5.2	8,426,886	-4.4	-9.4
ELLIS COUNTY - HAYS USD 489						
General Fund Levy	6,079,851	5,623,349	-7.5	5,550,751	-1.3	-8.7
Other Levies	820,736	901,317	9.8	1,329,881	47.5	62.0
Total Levies	6,900,587	6,524,666	-5.4	6,880,632	5.5	-0.3
LYON COUNTY - SOUTHERN LYON COUNTY USD 252						
General Fund Levy	773,733	727,529	-6.0	774,844	6.5	0.1
Other Levies	59,164	56,916	-3.8	56,915	-0.0	-3.8
Total Levies	832,897	784,445	-5.8	831,759	6.0	-0.1

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
PAWNEE COUNTY - PAWNEE HEIGHTS USD 496						
General Fund Levy	787,823	739,450	-6.1	790,348	6.9	0.3
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>787,823</u>	<u>739,450</u>	<u>-6.1</u>	<u>790,348</u>	<u>6.9</u>	<u>0.3</u>
HARPER COUNTY - ATTICA USD 511						
General Fund Levy	673,114	408,286	-39.3	558,901	36.9	-17.0
Other Levies	204,906	415,534	102.8	77,170	-81.4	-62.3
Total Levies	<u>878,020</u>	<u>823,820</u>	<u>-6.2</u>	<u>636,071</u>	<u>-22.8</u>	<u>-27.6</u>
CHAUTAUGUA COUNTY - CHAUTAUGUA COUNTY USD 286						
General Fund Levy	433,893	400,454	-7.7	279,758	-30.1	-35.5
Other Levies	48,444	51,089	5.5	64,138	25.5	32.4
Total Levies	<u>482,337</u>	<u>451,543</u>	<u>-6.4</u>	<u>343,896</u>	<u>-23.8</u>	<u>-28.7</u>
LOGAN COUNTY - OAKLEY USD 274						
General Fund Levy	1,483,561	1,288,485	-13.1	1,364,279	5.9	-8.0
Other Levies	24,747	121,181	389.7	121,289	0.1	390.1
Total Levies	<u>1,508,308</u>	<u>1,409,666</u>	<u>-6.5</u>	<u>1,485,568</u>	<u>5.4</u>	<u>-1.5</u>
WOODSON COUNTY - WOODSON USD 366						
General Fund Levy	753,948	700,818	-7.0	686,657	-2.0	-8.9
Other Levies	68,594	66,672	-2.8	65,197	-2.2	-5.0
Total Levies	<u>822,542</u>	<u>767,490</u>	<u>-6.7</u>	<u>751,854</u>	<u>-2.0</u>	<u>-8.6</u>
ANDERSON COUNTY - CREST USD 479						
General Fund Levy	370,855	329,818	-11.1	379,302	15.0	2.3
Other Levies	0	15,877		0		
Total Levies	<u>370,855</u>	<u>345,695</u>	<u>-6.8</u>	<u>379,302</u>	<u>9.7</u>	<u>2.3</u>
RUSH COUNTY - LACROSSE USD 395						
General Fund Levy	1,230,859	1,082,705	-12.0	1,027,573	-5.1	-16.5
Other Levies	26,654	86,626	225.0	86,726	0.1	225.4
Total Levies	<u>1,257,513</u>	<u>1,169,331</u>	<u>-7.0</u>	<u>1,114,299</u>	<u>-4.7</u>	<u>-11.4</u>
NEMAHA COUNTY - B & B USD 451						
General Fund Levy	159,884	148,415	-7.2	214,894	44.8	34.4
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>159,884</u>	<u>148,415</u>	<u>-7.2</u>	<u>214,894</u>	<u>44.8</u>	<u>34.4</u>

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
SEDGWICK COUNTY - CLEARWATER USD 264						
General Fund Levy	1,417,572	1,419,470	0.1	1,071,669	-24.5	-24.4
Other Levies	507,081	366,202	-27.8	339,718	-7.2	-33.0
Total Levies	<u>1,924,653</u>	<u>1,785,672</u>	-7.2	<u>1,411,387</u>	-21.0	-26.7
COFFEY COUNTY - BURLINGTON USD 244						
General Fund Levy	3,423,136	3,213,454	-6.1	3,811,196	18.6	11.3
Other Levies	3,802,937	3,483,364	-8.4	3,477,444	-0.2	-8.6
Total Levies	<u>7,226,073</u>	<u>6,696,818</u>	-7.3	<u>7,288,640</u>	8.8	0.9
SEDGWICK COUNTY - CHENEY USD 268						
General Fund Levy	715,217	688,754	-3.7	613,844	-10.9	-14.2
Other Levies	94,515	58,450	-38.2	178,537	205.5	88.9
Total Levies	<u>809,732</u>	<u>747,204</u>	-7.7	<u>792,381</u>	6.0	-2.1
DICKINSON COUNTY - CHAPMAN USD 473						
General Fund Levy	1,673,272	1,535,899	-8.2	1,775,790	15.6	6.1
Other Levies	61,394	63,677	3.7	63,253	-0.7	3.0
Total Levies	<u>1,734,666</u>	<u>1,599,576</u>	-7.8	<u>1,839,043</u>	15.0	6.0
CHASE COUNTY - CHASE COUNTY USD 284						
General Fund Levy	1,197,625	1,141,595	-4.7	989,181	-13.4	-17.4
Other Levies	75,653	32,312	-57.3	33,138	2.6	-56.2
Total Levies	<u>1,273,278</u>	<u>1,173,907</u>	-7.8	<u>1,022,319</u>	-12.9	-19.7
HARVEY COUNTY - SEDGWICK PUBLIC USD 439						
General Fund Levy	303,641	315,998	4.1	336,379	6.4	10.8
Other Levies	75,383	32,393	-57.0	32,393	0.0	-57.0
Total Levies	<u>379,024</u>	<u>348,391</u>	-8.1	<u>368,772</u>	5.9	-2.7
MORTON COUNTY - ELKHART USD 218						
General Fund Levy	1,531,633	1,622,608	5.9	1,741,396	7.3	13.7
Other Levies	561,917	299,759	-46.7	299,595	-0.1	-46.7
Total Levies	<u>2,093,550</u>	<u>1,922,367</u>	-8.2	<u>2,040,991</u>	6.2	-2.5
RAWLINS COUNTY - HERNDON USD 317						
General Fund Levy	343,508	313,500	-8.7	313,490	-0.0	-8.7
Other Levies	18,316	18,276	-0.2	18,260	-0.1	-0.3
Total Levies	<u>361,824</u>	<u>331,776</u>	-8.3	<u>331,750</u>	-0.0	-8.3



## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
OTTAWA COUNTY - TWIN VALLEY USD 240						
General Fund Levy	566,479	507,074	-10.5	453,400	-10.6	-20.0
Other Levies	155,347	154,612	-0.5	153,000	-1.0	-1.5
Total Levies	<u>721,826</u>	<u>661,686</u>	<u>-8.3</u>	<u>606,400</u>	<u>-8.4</u>	<u>-16.0</u>
MONTGOMERY COUNTY - CHERRYVALE USD 447						
General Fund Levy	397,924	343,802	-13.6	283,327	-17.6	-28.8
Other Levies	91,613	103,841	13.3	117,267	12.9	28.0
Total Levies	<u>489,537</u>	<u>447,643</u>	<u>-8.6</u>	<u>400,594</u>	<u>-10.5</u>	<u>-18.2</u>
GOVE COUNTY - GRAINFIELD USD 292						
General Fund Levy	866,426	788,798	-9.0	660,393	-16.3	-23.8
Other Levies	42,929	41,982	-2.2	41,923	-0.1	-2.3
Total Levies	<u>909,355</u>	<u>830,780</u>	<u>-8.6</u>	<u>702,316</u>	<u>-15.5</u>	<u>-22.8</u>
MEADE COUNTY - FOWLER USD 225						
General Fund Levy	674,976	593,713	-12.0	657,071	10.7	-2.7
Other Levies	32,321	49,418	52.9	49,054	-0.7	51.8
Total Levies	<u>707,297</u>	<u>643,131</u>	<u>-9.1</u>	<u>706,125</u>	<u>9.8</u>	<u>-0.2</u>
JACKSON COUNTY - MAYETTA USD 337						
General Fund Levy	390,566	385,939	-1.2	386,022	0.0	-1.2
Other Levies	141,345	97,696	-30.9	97,922	0.2	-30.7
Total Levies	<u>531,911</u>	<u>483,635</u>	<u>-9.1</u>	<u>483,944</u>	<u>0.1</u>	<u>-9.0</u>
JEWELL COUNTY - JEWELL USD 279						
General Fund Levy	554,242	500,917	-9.6	517,073	3.2	-6.7
Other Levies	30,349	30,442	0.3	30,438	-0.0	0.3
Total Levies	<u>584,591</u>	<u>531,359</u>	<u>-9.1</u>	<u>547,511</u>	<u>3.0</u>	<u>-6.3</u>
COFFEY COUNTY - LEROY-GRIDLEY USD 245						
General Fund Levy	612,351	556,156	-9.2	560,835	0.8	-8.4
Other Levies	97,055	88,372	-8.9	46,085	-47.9	-52.5
Total Levies	<u>709,406</u>	<u>644,528</u>	<u>-9.1</u>	<u>606,920</u>	<u>-5.8</u>	<u>-14.4</u>
DECATUR COUNTY - PRAIRIE HEIGHTS USD 295						
General Fund Levy	429,448	375,633	-12.5	355,644	-5.3	-17.2
Other Levies	23,051	35,258	53.0	35,231	-0.1	52.8
Total Levies	<u>452,499</u>	<u>410,891</u>	<u>-9.2</u>	<u>390,875</u>	<u>-4.9</u>	<u>-13.6</u>

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
NESS COUNTY - BAZINE USD 304						
General Fund Levy	577,759	524,331	-9.2	509,543	-2.8	-11.8
Other Levies	96,798	87,358	-9.8	84,072	-3.8	-13.1
Total Levies	<u>674,557</u>	<u>611,689</u>	-9.3	<u>593,615</u>	-3.0	-12.0
STAFFORD COUNTY - MACKSVILLE USD 351						
General Fund Levy	1,249,540	1,129,399	-9.6	1,136,837	0.7	-9.0
Other Levies	104,673	95,449	-8.8	95,494	0.0	-8.8
Total Levies	<u>1,354,213</u>	<u>1,224,848</u>	-9.6	<u>1,232,331</u>	0.6	-9.0
HODGEMAN COUNTY - HANSTON USD 228						
General Fund Levy	469,087	408,313	-13.0	464,938	13.9	-0.9
Other Levies	124,614	124,333	-0.2	56,483	-54.6	-54.7
Total Levies	<u>593,701</u>	<u>532,646</u>	-10.3	<u>521,421</u>	-2.1	-12.2
SALINE COUNTY - ELL-SALINE USD 307						
General Fund Levy	408,149	357,630	-12.4	251,948	-29.6	-38.3
Other Levies	52,421	54,643	4.2	209,039	282.6	298.8
Total Levies	<u>460,570</u>	<u>412,273</u>	-10.5	<u>460,987</u>	11.8	0.1
RUSH COUNTY - OTIS-BISON USD 403						
General Fund Levy	848,539	755,762	-10.9	593,352	-21.5	-30.1
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>848,539</u>	<u>755,762</u>	-10.9	<u>593,352</u>	-21.5	-30.1
STAFFORD COUNTY - STAFFORD USD 349						
General Fund Levy	966,238	848,811	-12.2	815,355	-3.9	-15.6
Other Levies	75,654	77,893	3.0	78,239	0.4	3.4
Total Levies	<u>1,041,892</u>	<u>926,704</u>	-11.1	<u>893,594</u>	-3.6	-14.2
STAFFORD COUNTY - ST. JOHN-HUDSON USD 350						
General Fund Levy	1,119,554	978,191	-12.6	1,144,832	17.0	2.3
Other Levies	109,984	113,578	3.3	123,998	9.2	12.7
Total Levies	<u>1,229,538</u>	<u>1,091,769</u>	-11.2	<u>1,268,830</u>	16.2	3.2
SUMNER COUNTY - SOUTH HAVEN USD 509						
General Fund Levy	402,059	352,598	-12.3	348,086	-1.3	-13.4
Other Levies	26,224	27,382	4.4	26,188	-4.4	-0.1
Total Levies	<u>428,283</u>	<u>379,980</u>	-11.3	<u>374,274</u>	-1.5	-12.6

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
CLARK COUNTY - MINNEOLA USD 219						
General Fund Levy	697,936	605,783	-13.2	606,687	0.1	-13.1
Other Levies	44,323	51,666	16.6	51,714	0.1	16.7
Total Levies	<u>742,259</u>	<u>657,449</u>	-11.4	<u>658,401</u>	0.1	-11.3
THOMAS COUNTY - COLBY PUBLIC SCHOOLS USD 315						
General Fund Levy	2,077,708	1,823,804	-12.2	1,667,188	-8.6	-19.8
Other Levies	165,284	162,246	-1.8	162,118	-0.1	-1.9
Total Levies	<u>2,242,992</u>	<u>1,986,050</u>	-11.5	<u>1,829,306</u>	-7.9	-18.4
FRANKLIN COUNTY - CENTRAL HEIGHTS USD 288						
General Fund Levy	320,412	316,285	-1.3	335,215	6.0	4.6
Other Levies	76,683	33,955	-55.7	74,844	120.4	-2.4
Total Levies	<u>397,095</u>	<u>350,240</u>	-11.8	<u>410,059</u>	17.1	3.3
MCPHERSON COUNTY - CANTON-GALVA USD 419						
General Fund Levy	676,971	584,327	-13.7	540,004	-7.6	-20.2
Other Levies	82,567	82,592	0.0	82,578	-0.0	0.0
Total Levies	<u>759,538</u>	<u>666,919</u>	-12.2	<u>622,582</u>	-6.6	-18.0
SHERMAN COUNTY - GOODLAND USD 352						
General Fund Levy	2,785,419	2,400,806	-13.8	2,306,985	-3.9	-17.2
Other Levies	143,415	167,268	16.6	167,303	0.0	16.7
Total Levies	<u>2,928,834</u>	<u>2,568,074</u>	-12.3	<u>2,474,288</u>	-3.7	-15.5
THOMAS COUNTY - BREWSTER USD 314						
General Fund Levy	723,730	613,815	-15.2	709,366	15.6	-2.0
Other Levies	94,728	103,259	9.0	102,878	-0.4	8.6
Total Levies	<u>818,458</u>	<u>717,074</u>	-12.4	<u>812,244</u>	13.3	-0.8
JEWELL COUNTY - WHITE ROCK USD 104						
General Fund Levy	787,741	684,876	-13.1	695,602	1.6	-11.7
Other Levies	42,581	42,103	-1.1	42,128	0.1	-1.1
Total Levies	<u>830,322</u>	<u>726,979</u>	-12.4	<u>737,730</u>	1.5	-11.2
KINGMAN COUNTY - KINGMAN USD 331						
General Fund Levy	2,940,824	2,504,119	-14.8	2,654,193	6.0	-9.7
Other Levies	417,474	435,562	4.3	416,267	-4.4	-0.3
Total Levies	<u>3,358,298</u>	<u>2,939,681</u>	-12.5	<u>3,070,460</u>	4.4	-8.6

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
HARPER COUNTY - ANTHONY-HARPER USD 361						
General Fund Levy	2,337,193	2,009,500	-14.0	2,094,962	4.3	-10.4
Other Levies	287,828	271,279	-5.7	150,919	-44.4	-47.6
Total Levies	<u>2,625,021</u>	<u>2,280,779</u>	-13.1	<u>2,245,881</u>	-1.5	-14.4
GRAHAM COUNTY - HILL CITY USD 281						
General Fund Levy	1,262,838	1,084,367	-14.1	1,070,139	-1.3	-15.3
Other Levies	67,361	67,391	0.0	67,087	-0.5	-0.4
Total Levies	<u>1,330,199</u>	<u>1,151,758</u>	-13.4	<u>1,137,226</u>	-1.3	-14.5
NESS COUNTY - NESS CITY USD 303						
General Fund Levy	1,219,404	1,017,021	-16.6	935,890	-8.0	-23.3
Other Levies	252,865	256,637	1.5	243,041	-5.3	-3.9
Total Levies	<u>1,472,269</u>	<u>1,273,658</u>	-13.5	<u>1,178,931</u>	-7.4	-19.9
HODGEMAN COUNTY - JETMORE USD 227						
General Fund Levy	897,031	722,453	-19.5	784,209	8.5	-12.6
Other Levies	181,562	210,361	15.9	222,253	5.7	22.4
Total Levies	<u>1,078,593</u>	<u>932,814</u>	-13.5	<u>1,006,462</u>	7.9	-6.7
BARTON COUNTY - ELLINWOOD PUBLIC USD 355						
General Fund Levy	1,047,348	862,841	-17.6	876,696	1.6	-16.3
Other Levies	41,877	79,105	88.9	79,105	0.0	88.9
Total Levies	<u>1,089,225</u>	<u>941,946</u>	-13.5	<u>955,801</u>	1.5	-12.2
BARBER COUNTY - BARBER COUNTY USD 254						
General Fund Levy	2,011,202	1,718,352	-14.6	1,459,278	-15.1	-27.4
Other Levies	198,835	175,177	-11.9	171,253	-2.2	-13.9
Total Levies	<u>2,210,037</u>	<u>1,893,529</u>	-14.3	<u>1,630,531</u>	-13.9	-26.2
NESS COUNTY - SMOKY HILL USD 302						
General Fund Levy	583,756	472,153	-19.1	520,824	10.3	-10.8
Other Levies	37,476	59,635	59.1	35,635	-40.2	-4.9
Total Levies	<u>621,232</u>	<u>531,788</u>	-14.4	<u>556,459</u>	4.6	-10.4
ELLIS COUNTY - ELLIS USD 388						
General Fund Levy	977,283	783,649	-19.8	669,901	-14.5	-31.5
Other Levies	188,714	212,973	12.9	215,745	1.3	14.3
Total Levies	<u>1,165,997</u>	<u>996,622</u>	-14.5	<u>885,646</u>	-11.1	-24.0

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
<b>EDWARDS COUNTY - LEWIS USD 502</b>						
General Fund Levy	622,353	525,412	-15.6	623,086	18.6	0.1
Other Levies	52,288	47,143	-9.8	47,027	-0.2	-10.1
<b>Total Levies</b>	<b>674,641</b>	<b>572,555</b>	<b>-15.1</b>	<b>670,113</b>	<b>17.0</b>	<b>-0.7</b>
<b>WASHINGTON COUNTY - BARNES USD 223</b>						
General Fund Levy	1,164,103	976,678	-16.1	1,065,785	9.1	-8.4
Other Levies	71,954	70,640	-1.8	70,640	0.0	-1.8
<b>Total Levies</b>	<b>1,236,057</b>	<b>1,047,318</b>	<b>-15.3</b>	<b>1,136,425</b>	<b>8.5</b>	<b>-8.1</b>
<b>ELLIS COUNTY - VICTORIA USD 432</b>						
General Fund Levy	621,641	482,061	-22.5	395,757	-17.9	-36.3
Other Levies	6,896	45,873	565.2	13,082	-71.5	89.7
<b>Total Levies</b>	<b>628,537</b>	<b>527,934</b>	<b>-16.0</b>	<b>408,839</b>	<b>-22.6</b>	<b>-35.0</b>
<b>RUSSELL COUNTY - RUSSELL COUNTY USD 407</b>						
General Fund Levy	3,841,690	3,202,128	-16.6	3,173,720	-0.9	-17.4
Other Levies	226,281	204,060	-9.8	211,989	3.9	-6.3
<b>Total Levies</b>	<b>4,067,971</b>	<b>3,406,188</b>	<b>-16.3</b>	<b>3,385,709</b>	<b>-0.6</b>	<b>-16.8</b>
<b>PRATT COUNTY - PRATT USD 382</b>						
General Fund Levy	2,543,936	1,904,755	-25.1	1,898,582	-0.3	-25.4
Other Levies	254,963	391,198	53.4	389,645	-0.4	52.8
<b>Total Levies</b>	<b>2,798,899</b>	<b>2,295,953</b>	<b>-18.0</b>	<b>2,288,227</b>	<b>-0.3</b>	<b>-18.2</b>
<b>LANE COUNTY - DIGHTON USD 482</b>						
General Fund Levy	1,274,102	992,895	-22.1	1,012,059	1.9	-20.6
Other Levies	127,370	153,553	20.6	162,352	5.7	27.5
<b>Total Levies</b>	<b>1,401,472</b>	<b>1,146,448</b>	<b>-18.2</b>	<b>1,174,411</b>	<b>2.4</b>	<b>-16.2</b>
<b>GREENWOOD COUNTY - MADISON-VIRGIL USD 386</b>						
General Fund Levy	629,618	477,555	-24.2	409,719	-14.2	-34.9
Other Levies	159,457	165,412	3.7	154,169	-6.8	-3.3
<b>Total Levies</b>	<b>789,075</b>	<b>642,967</b>	<b>-18.5</b>	<b>563,888</b>	<b>-12.3</b>	<b>-28.5</b>
<b>ALLEN COUNTY - HUMBOLDT USD 258</b>						
General Fund Levy	632,653	438,709	-30.7	512,160	16.7	-19.0
Other Levies	130,550	181,386	38.9	218,561	20.5	67.4
<b>Total Levies</b>	<b>763,203</b>	<b>620,095</b>	<b>-18.8</b>	<b>730,721</b>	<b>17.8</b>	<b>-4.3</b>

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
GRAY COUNTY - CIMARRON-ENSIGN USD 102						
General Fund Levy	1,386,808	1,103,621	-20.4	1,021,902	-7.4	-26.3
Other Levies	79,337	80,016	0.9	79,928	-0.1	0.7
Total Levies	<u>1,466,145</u>	<u>1,183,637</u>	<u>-19.3</u>	<u>1,101,830</u>	<u>-6.9</u>	<u>-24.8</u>
WALLACE COUNTY - WESKAN USD 242						
General Fund Levy	374,157	295,315	-21.1	525,038	77.8	40.3
Other Levies	32,828	31,891	-2.9	71,177	123.2	116.8
Total Levies	<u>406,985</u>	<u>327,206</u>	<u>-19.6</u>	<u>596,215</u>	<u>82.2</u>	<u>46.5</u>
RICE COUNTY - CHASE USD 401						
General Fund Levy	875,597	699,959	-20.1	615,790	-12.0	-29.7
Other Levies	31,006	28,139	-9.2	27,999	-0.5	-9.7
Total Levies	<u>906,603</u>	<u>728,098</u>	<u>-19.7</u>	<u>643,789</u>	<u>-11.6</u>	<u>-29.0</u>
WILSON COUNTY - ALTOONA-MIDWAY USD 387						
General Fund Levy	448,154	349,724	-22.0	331,456	-5.2	-26.0
Other Levies	37,605	38,188	1.6	38,152	-0.1	1.5
Total Levies	<u>485,759</u>	<u>387,912</u>	<u>-20.1</u>	<u>369,608</u>	<u>-4.7</u>	<u>-23.9</u>
ROOKS COUNTY - STOCKTON USD 271						
General Fund Levy	1,138,277	865,711	-23.9	849,069	-1.9	-25.4
Other Levies	74,559	96,555	29.5	19,134	-80.2	-74.3
Total Levies	<u>1,212,836</u>	<u>962,266</u>	<u>-20.7</u>	<u>868,203</u>	<u>-9.8</u>	<u>-28.4</u>
PRATT COUNTY - SKYLINE SCHOOLS USD 438						
General Fund Levy	1,143,896	836,638	-26.9	911,130	8.9	-20.3
Other Levies	107,946	152,170	41.0	146,129	-4.0	35.4
Total Levies	<u>1,251,842</u>	<u>988,808</u>	<u>-21.0</u>	<u>1,057,259</u>	<u>6.9</u>	<u>-15.5</u>
OSBORNE COUNTY - OSBORNE COUNTY USD 392						
General Fund Levy	725,029	571,968	-21.1	601,721	5.2	-17.0
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>725,029</u>	<u>571,968</u>	<u>-21.1</u>	<u>601,721</u>	<u>5.2</u>	<u>-17.0</u>
ROOKS COUNTY - PLAINVILLE USD 270						
General Fund Levy	1,354,668	998,425	-26.3	1,079,901	8.2	-20.3
Other Levies	127,166	165,442	30.1	165,443	0.0	30.1
Total Levies	<u>1,481,834</u>	<u>1,163,867</u>	<u>-21.5</u>	<u>1,245,344</u>	<u>7.0</u>	<u>-16.0</u>

## Three Year Comparison of Tax Levies of USDs (% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
PHILLIPS COUNTY - LOGAN USD 326						
General Fund Levy	647,396	470,881	-27.3	423,586	-10.0	-34.6
Other Levies	26,138	51,420	96.7	46,000	-10.5	76.0
Total Levies	<u>673,534</u>	<u>522,301</u>	-22.5	<u>469,586</u>	-10.1	-30.3
GRAHAM COUNTY - WEST GRAHAM-MOR USD 280						
General Fund Levy	554,497	426,633	-23.1	457,705	7.3	-17.5
Other Levies	16,934	16,209	-4.3	16,174	-0.2	-4.5
Total Levies	<u>571,431</u>	<u>442,842</u>	-22.5	<u>473,879</u>	7.0	-17.1
TREGO COUNTY - WAKEENEY USD 208						
General Fund Levy	1,340,581	1,071,295	-20.1	1,042,367	-2.7	-22.2
Other Levies	156,571	86,976	-44.4	43,643	-49.8	-72.1
Total Levies	<u>1,497,152</u>	<u>1,158,271</u>	-22.6	<u>1,086,010</u>	-6.2	-27.5
BARTON COUNTY - CLAFLIN USD 354						
General Fund Levy	1,034,137	814,137	-21.3	684,805	-15.9	-33.8
Other Levies	65,045	29,775	-54.2	29,759	-0.1	-54.2
Total Levies	<u>1,099,182</u>	<u>843,912</u>	-23.2	<u>714,564</u>	-15.3	-35.0
BARTON COUNTY - HOISINGTON USD 431						
General Fund Levy	1,713,239	1,354,582	-20.9	1,071,174	-20.9	-37.5
Other Levies	366,994	225,720	-38.5	235,875	4.5	-35.7
Total Levies	<u>2,080,233</u>	<u>1,580,302</u>	-24.0	<u>1,307,049</u>	-17.3	-37.2
JEWELL COUNTY - MANKATO USD 278						
General Fund Levy	520,895	366,201	-29.7	471,172	28.7	-9.5
Other Levies	42,123	47,016	11.6	32,520	-30.8	-22.8
Total Levies	<u>563,018</u>	<u>413,217</u>	-26.6	<u>503,692</u>	21.9	-10.5
GOVE COUNTY - GRINNELL PUBLIC USD 291						
General Fund Levy	603,187	416,327	-31.0	575,369	38.2	-4.6
Other Levies	0	0	0.0	0	0.0	0.0
Total Levies	<u>603,187</u>	<u>416,327</u>	-31.0	<u>575,369</u>	38.2	-4.6

EXEMPTIONS FROM TAX LID

<u>K.S.</u>	<u>Name of Fund</u>	<u>Tax Levy Year</u>			<u>Lid</u>
		<u>1988</u>	<u>1989</u>	<u>1990</u>	
2-129i	Fair Associations (urban counties)	X		X	
2-162	Fair Associations (Shawnee County)	X		X	
2-1318	Noxious Weed	X		X	
12-110b	Spec. Law Enf., Pur. Ambulance or Fire Equip.	X		X	
12-11a01	Spec. County Law Enforcement	X	X	X	
12-1257	Spec. Library Bldg. (urban counties)	X		X	
12-1617h	Economic Development	X	X	X	
12-1680	Service Programs for the Elderly	X		X	
12-1688	Historical Museum	X		X	
12-16,102	*Employee Benefit	X	X	X	
12-16,102	Health Insurance Portion of Employee Benefits		X	X	X
12-1933	Recreation	X		X	
12-4803	Child Care Center	X		X	
13-10,143	Flood Damage Repair	X		X	
13-13a23	Washburn University - Sinking Fund	X		X	
13-13a26	Out-Dist. Tuition, Washburn Univ.	X		X	
13-14,112	Convention Center/Sports Arena	X		X	
19-101d	Enforcement of County Code Violations	X		X	
19-436	County Appraiser (if published)	X		X	
19-15,142	Coliseum (two year limit)	X		X	
19-1930	Sedgwick Co. - Maintenance of Prisoners	X		X	
19-2122	Home for the Aged	X		X	
19-2651	Preservation of Historical Records	X		X	
19-2698	Serv. for Physically Handicapped	X		X	
19-27,156	Golf Course	X		X	
19-2881a	Johnson Co. - Recreation Contract With U.S. Government	X		X	
19-28,112	Zoo Levy in Counties Over 300,000 Population	X		X	
19-3905	Youth Service Bureau	X		X	
19-4004	Mental Health	X	X	X	
19-4011	Mental Retardation	X	X	X	
19-4102	Economic Development	X	X	X	
19-4443	County Law Enforcement Agency	X	X	X	
19-4485	County Law Enforcement Agency	X		X	
19-4606	County Hospitals	X		X	
20-348	District Court - County General	X	X	X	
20-356	District Court - New Divisions	X		X	
25-2201a	Election Expense - County	X		X	
27-322	Surplus Property or Public Airport Authority	X		X	
65-204	County Health	X		X	
65-3327	Waste Water Project	X		X	
65-4060	Special Alcohol and Drug Programs	X		X	
65-6113	Ambulance or Emergency Medical Serv.	X	X	X	
68-5,100	County Roads	X		X	
71-301	Out-District Tuition	X		X	
72-4424	Community College Vocational Ed.	X	X	X	
74-5057	Infrastructure Loan Agreement	X	X	X	
75-1122	Audit Cost - 3rd Class Cities (Gen.)	X		X	
75-6110	Special Liability Expense	X	X	X	
75-6113	Warr. or Bonds for Pmt. of Judgments	X	X	X	
79-1482	Reappraisal	X		X	
79-1607	Reappraisal Appeals Hearing Cost	X			
79-1946	County General - Additional 1 1/2 Mills For Certain Counties	X		X	
79-1947b	Home for Aged - Levy Exceeding 1/2 Mill	X		X	
79-2005	NFW Payments Due to Protest of Taxes	X	X	X	
79-5011(e)	Rent Due - Public Bldg. Comm.	X	X	X	
79-5011(f)	Special Assessments Against Political Subdivisions	X	X	X	
79-5028	Debt Service for Bonds, Temporary Notes & No Fund Warrants	X	X	X	X
79-5028	Judgments	X	X	X	X
82a-1425	Weather Modification	X		X	

An "X" indicates an exemption from the tax lid. The absence of an "X" indicates there is no exemption from the tax lid.

\*Employee Benefits includes: K.S.A 13-14,100 and 13-14a02 (City Pension Funds); K.S.A. 40-2305 (Social Security); K.S.A. 44-505 (Workmen's Compensation); K.S.A. 44-710 (Unemployment Insurance); K.S.A. 74-4920 (KPERs); and K.S.A. 74-4967 (Kansas Police & Fire Retirement).



Budgetary Padding - Tax Lid Exempt (TLE) Functions  
Selected Entity Budgets

Entity	1988 Budget		1989 Budget		1990 Budget	
	General Fund	TLE Fund	General Fund	TLE Fund	General Fund	TLE Fund
A	296,751	0	325,000	0	0	390,647
B	0	474,429	668,000	5,000	280,000	495,000
C	0	567,236	279,802	222,092	50,000	716,834
D	0	1,135,266	235,365	1,115,413	0	2,998,443
E	0	707,769	547,824	163,826	0	815,000
F	0	264,825	229,286	0	0	425,000
G	0	74,203	50,000	31,000	0	90,000
H	15,000	289,002	303,816	19,583	0	500,388
I	0	170,557	153,979	34,178	0	229,551
J	0	1,114,265	319,800	750,000	0	1,260,000

EXPLANATION: The amounts shown above are budgeted expenditures of Tax Lid Exempt (TLE) functions. Both the TLE functions of Bond and Interest and Employee Benefits were used.

By Entity A keeping the TLE functions in the General Fund (the General Fund is subject to the tax lid) for its 1989 budget, it preserved \$325,000 taxing authority under the tax lid for its 1990 budget. By then moving the TLE functions to a fund outside the tax lid for its 1990 budget, it allowed itself more levying authority for the General Fund which is subject to the tax lid.

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## Debt Service Levies

	A	B	C	D	E
	=====	=====	=====	=====	=====
Balance January 1	252,203	37,351	146,994	150,773	274,997
Ad Valorem Tax	530,751	88,137	70,409	89,818	325,908
Revenue Transfers	326,410	53,205	107,653	97,945	240,431
	-----	-----	-----	-----	-----
Total Resources	1,109,364	178,693	325,056	338,536	841,336
	=====	=====	=====	=====	=====
P&I Payments	749,923	71,011	190,477	220,620	591,336
Cash Basis Res(CBR)	359,441	107,682	134,579	117,916	250,000
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Total P&I and CBR	1,109,364	178,693	325,056	338,536	841,336
	=====	=====	=====	=====	=====
% of CBR to P&I Pmts	48%	152%	71%	53%	42%

November 29, 1989

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## Three Year Comparison of Tax Levies of Community Colleges (Alpha)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Allen County Community College						
General Fund Levy	504,378	763,570	51.4	763,632	0.0	51.4
Other Levies	342,819	197,143	-42.5	197,607	0.2	-42.4
Total Levies	<u>847,197</u>	<u>960,713</u>	13.4	<u>961,239</u>	0.1	13.5
Barton County Community College						
General Fund Levy	2,222,741	3,061,651	37.7	3,061,723	0.0	37.7
Other Levies	1,160,877	639,269	-44.9	990,110	54.9	-14.7
Total Levies	<u>3,383,618</u>	<u>3,700,920</u>	9.4	<u>4,051,833</u>	9.5	19.7
Butler County Community College						
General Fund Levy	1,563,087	2,158,682	38.1	1,579,677	-26.8	1.1
Other Levies	1,302,077	1,214,280	-6.7	1,794,873	47.8	37.8
Total Levies	<u>2,865,164</u>	<u>3,372,962</u>	17.7	<u>3,374,550</u>	0.0	17.8
Cloud County Community College						
General Fund Levy	790,822	1,093,312	38.3	1,093,440	0.0	38.3
Other Levies	403,270	98,143	-75.7	98,330	0.2	-75.6
Total Levies	<u>1,194,092</u>	<u>1,191,455</u>	-0.2	<u>1,191,770</u>	0.0	-0.2
Coffeyville Community College						
General Fund Levy	1,255,545	1,967,182	56.7	1,967,182	0.0	56.7
Other Levies	463,465	131,844	-71.6	198,945	50.9	-57.1
Total Levies	<u>1,719,010</u>	<u>2,099,026</u>	22.1	<u>2,166,127</u>	3.2	26.0
Colby Community College						
General Fund Levy	953,176	939,990	-1.4	939,990	0.0	-1.4
Other Levies	212,407	236,911	11.5	236,911	0.0	11.5
Total Levies	<u>1,165,583</u>	<u>1,176,901</u>	1.0	<u>1,176,901</u>	0.0	1.0
Cowley County Community College						
General Fund Levy	1,191,586	1,473,499	23.7	1,162,373	-21.1	-2.5
Other Levies	772,958	617,741	-20.1	1,277,742	106.8	65.3
Total Levies	<u>1,964,544</u>	<u>2,091,240</u>	6.4	<u>2,440,115</u>	16.7	24.2

## Three Year Comparison of Tax Levies of Community Colleges (Alpha)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Dodge City Community College						
General Fund Levy	1,617,295	2,114,457	30.7	1,531,035	-27.6	-5.3
Other Levies	875,438	509,148	-41.8	1,110,637	118.1	26.9
Total Levies	<u>2,492,733</u>	<u>2,623,605</u>	<u>5.3</u>	<u>2,641,672</u>	<u>0.7</u>	<u>6.0</u>
Fort Scott Community College						
General Fund Levy	750,129	902,216	20.3	902,216	0.0	20.3
Other Levies	146,010	100,246	-31.3	100,246	0.0	-31.3
Total Levies	<u>896,139</u>	<u>1,002,462</u>	<u>11.9</u>	<u>1,002,462</u>	<u>0.0</u>	<u>11.9</u>
Garden City Community College						
General Fund Levy	2,190,410	2,533,566	15.7	2,532,798	0.0	15.6
Other Levies	1,150,011	1,311,739	14.1	1,544,448	17.7	34.3
Total Levies	<u>3,340,421</u>	<u>3,845,305</u>	<u>15.1</u>	<u>4,077,246</u>	<u>6.0</u>	<u>22.1</u>
Highland Community College						
General Fund Levy	620,373	967,826	56.0	837,826	-13.4	35.1
Other Levies	431,134	123,232	-71.4	93,232	-24.3	-78.4
Total Levies	<u>1,051,507</u>	<u>1,091,058</u>	<u>3.8</u>	<u>931,058</u>	<u>-14.7</u>	<u>-11.5</u>
Hutchinson Community College						
General Fund Levy	3,571,518	3,776,911	5.8	3,735,999	-1.1	4.6
Other Levies	983,203	492,959	-49.9	534,478	8.4	-45.6
Total Levies	<u>4,554,721</u>	<u>4,269,870</u>	<u>-6.3</u>	<u>4,270,477</u>	<u>0.0</u>	<u>-6.2</u>
Independence Community College						
General Fund Levy	1,097,980	1,498,726	36.5	1,580,105	5.4	43.9
Other Levies	456,494	132,072	-71.1	214,806	62.6	-52.9
Total Levies	<u>1,554,474</u>	<u>1,630,798</u>	<u>4.9</u>	<u>1,794,911</u>	<u>10.1</u>	<u>15.5</u>
Johnson County Community College						
General Fund Levy	11,042,065	12,330,490	11.7	10,821,405	-12.2	-2.0
Other Levies	8,020,227	8,300,386	3.5	9,724,013	17.2	21.2
Total Levies	<u>19,062,292</u>	<u>20,630,876</u>	<u>8.2</u>	<u>20,545,418</u>	<u>-0.4</u>	<u>7.8</u>

## Three Year Comparison of Tax Levies of Community Colleges (Alpha)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Kansas City Kansas Community College						
General Fund Levy	3,705,617	3,989,628	7.7	3,776,820	-5.3	1.9
Other Levies	2,487,656	2,547,829	2.4	2,789,204	9.5	12.1
Total Levies	<u>6,193,273</u>	<u>6,537,457</u>	<u>5.6</u>	<u>6,566,024</u>	<u>0.4</u>	<u>6.0</u>
Labette Community College						
General Fund Levy	1,267,848	1,320,209	4.1	1,320,209	0.0	4.1
Other Levies	407,271	357,200	-12.3	357,200	0.0	-12.3
Total Levies	<u>1,675,119</u>	<u>1,677,409</u>	<u>0.1</u>	<u>1,677,409</u>	<u>0.0</u>	<u>0.1</u>
Neosho County Community College						
General Fund Levy	1,106,323	1,281,933	15.9	1,217,725	-5.0	10.1
Other Levies	246,729	423,255	71.5	306,510	-27.6	24.2
Total Levies	<u>1,353,052</u>	<u>1,705,188</u>	<u>26.0</u>	<u>1,524,235</u>	<u>-10.6</u>	<u>12.7</u>
Pratt Community College						
General Fund Levy	1,226,890	1,894,259	54.4	1,964,851	3.7	60.1
Other Levies	225,117	216,171	-4.0	444,335	105.5	97.4
Total Levies	<u>1,452,007</u>	<u>2,110,430</u>	<u>45.3</u>	<u>2,409,186</u>	<u>14.2</u>	<u>65.9</u>
Seward County Community College						
General Fund Levy	1,748,198	1,732,571	-0.9	1,420,834	-18.0	-18.7
Other Levies	808,664	1,024,592	26.7	1,333,472	30.1	64.9
Total Levies	<u>2,556,862</u>	<u>2,757,163</u>	<u>7.8</u>	<u>2,754,306</u>	<u>-0.1</u>	<u>7.7</u>
Community College Totals						
	59,321,808	64,474,838	8.7	65,556,939	1.7	10.5

Three Year Comparison of Tax Levies of Community Colleges  
(% of Change 87-88)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Pratt Community College						
General Fund Levy	1,226,890	1,894,259	54.4	1,964,851	3.7	60.1
Other Levies	225,117	216,171	-4.0	444,335	105.5	97.4
Total Levies	<u>1,452,007</u>	<u>2,110,430</u>	<u>45.3</u>	<u>2,409,186</u>	<u>14.2</u>	<u>65.9</u>
Neosho County Community College						
General Fund Levy	1,106,323	1,281,933	15.9	1,217,725	-5.0	10.1
Other Levies	246,729	423,255	71.5	306,510	-27.6	24.2
Total Levies	<u>1,353,052</u>	<u>1,705,188</u>	<u>26.0</u>	<u>1,524,235</u>	<u>-10.6</u>	<u>12.7</u>
Coffeyville Community College						
General Fund Levy	1,255,545	1,967,182	56.7	1,967,182	0.0	56.7
Other Levies	463,465	131,844	-71.6	198,945	50.9	-57.1
Total Levies	<u>1,719,010</u>	<u>2,099,026</u>	<u>22.1</u>	<u>2,166,127</u>	<u>3.2</u>	<u>26.0</u>
Butler County Community College						
General Fund Levy	1,563,087	2,158,682	38.1	1,579,677	-26.8	1.1
Other Levies	1,302,077	1,214,280	-6.7	1,794,873	47.8	37.8
Total Levies	<u>2,865,164</u>	<u>3,372,962</u>	<u>17.7</u>	<u>3,374,550</u>	<u>0.0</u>	<u>17.8</u>
Garden City Community College						
General Fund Levy	2,190,410	2,533,566	15.7	2,532,798	0.0	15.6
Other Levies	1,150,011	1,311,739	14.1	1,544,448	17.7	34.3
Total Levies	<u>3,340,421</u>	<u>3,845,305</u>	<u>15.1</u>	<u>4,077,246</u>	<u>6.0</u>	<u>22.1</u>
Allen County Community College						
General Fund Levy	504,378	763,570	51.4	763,632	0.0	51.4
Other Levies	342,819	197,143	-42.5	197,607	0.2	-42.4
Total Levies	<u>847,197</u>	<u>960,713</u>	<u>13.4</u>	<u>961,239</u>	<u>0.1</u>	<u>13.5</u>
Fort Scott Community College						
General Fund Levy	750,129	902,216	20.3	902,216	0.0	20.3
Other Levies	146,010	100,246	-31.3	100,246	0.0	-31.3
Total Levies	<u>896,139</u>	<u>1,002,462</u>	<u>11.9</u>	<u>1,002,462</u>	<u>0.0</u>	<u>11.9</u>

Three Year Comparison of Tax Levies of Community Colleges  
(% of Change 87 - 89)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Barton County Community College						
General Fund Levy	2,222,741	3,061,651	37.7	3,061,723	0.0	37.7
Other Levies	1,160,877	639,269	-44.9	990,110	54.9	-14.7
Total Levies	<u>3,383,618</u>	<u>3,700,920</u>	<u>9.4</u>	<u>4,051,833</u>	<u>9.5</u>	<u>19.7</u>
Johnson County Community College						
General Fund Levy	11,042,065	12,330,490	11.7	10,821,405	-12.2	-2.0
Other Levies	8,020,227	8,300,386	3.5	9,724,013	17.2	21.2
Total Levies	<u>19,062,292</u>	<u>20,630,876</u>	<u>8.2</u>	<u>20,545,418</u>	<u>-0.4</u>	<u>7.8</u>
Seward County Community College						
General Fund Levy	1,748,198	1,732,571	-0.9	1,420,834	-18.0	-18.7
Other Levies	808,664	1,024,592	26.7	1,333,472	30.1	64.9
Total Levies	<u>2,556,862</u>	<u>2,757,163</u>	<u>7.8</u>	<u>2,754,306</u>	<u>-0.1</u>	<u>7.7</u>
Cowley County Community College						
General Fund Levy	1,191,586	1,473,499	23.7	1,162,373	-21.1	-2.5
Other Levies	772,958	617,741	-20.1	1,277,742	106.8	65.3
Total Levies	<u>1,964,544</u>	<u>2,091,240</u>	<u>6.4</u>	<u>2,440,115</u>	<u>16.7</u>	<u>24.2</u>
Kansas City Kansas Community College						
General Fund Levy	3,705,617	3,989,628	7.7	3,776,820	-5.3	1.9
Other Levies	2,487,656	2,547,829	2.4	2,789,204	9.5	12.1
Total Levies	<u>6,193,273</u>	<u>6,537,457</u>	<u>5.6</u>	<u>6,566,024</u>	<u>0.4</u>	<u>6.0</u>
Dodge City Community College						
General Fund Levy	1,617,295	2,114,457	30.7	1,531,035	-27.6	-5.3
Other Levies	875,438	509,148	-41.8	1,110,637	118.1	26.9
Total Levies	<u>2,492,733</u>	<u>2,623,605</u>	<u>5.3</u>	<u>2,641,672</u>	<u>0.7</u>	<u>6.0</u>
Independence Community College						
General Fund Levy	1,097,980	1,498,726	36.5	1,580,105	5.4	43.9
Other Levies	456,494	132,072	-71.1	214,806	62.6	-52.9
Total Levies	<u>1,554,474</u>	<u>1,630,798</u>	<u>4.9</u>	<u>1,794,911</u>	<u>10.1</u>	<u>15.5</u>

Three Year Comparison of Tax Levies of Community Colleges  
(% of Change 87 - 89)

	Amount of 1987 Levy	Amount of 1988 Levy	% Chg 87-88	Amount of 1989 Levy	% Chg 88-89	% Chg 87-89
Highland Community College						
General Fund Levy	620,373	967,826	56.0	837,826	-13.4	35.1
Other Levies	431,134	123,232	-71.4	93,232	-24.3	-78.4
Total Levies	<u>1,051,507</u>	<u>1,091,058</u>	<u>3.8</u>	<u>931,058</u>	<u>-14.7</u>	<u>-11.5</u>
Colby Community College						
General Fund Levy	953,176	939,990	-1.4	939,990	0.0	-1.4
Other Levies	212,407	236,911	11.5	236,911	0.0	11.5
Total Levies	<u>1,165,583</u>	<u>1,176,901</u>	<u>1.0</u>	<u>1,176,901</u>	<u>0.0</u>	<u>1.0</u>
Labette Community College						
General Fund Levy	1,267,848	1,320,209	4.1	1,320,209	0.0	4.1
Other Levies	407,271	357,200	-12.3	357,200	0.0	-12.3
Total Levies	<u>1,675,119</u>	<u>1,677,409</u>	<u>0.1</u>	<u>1,677,409</u>	<u>0.0</u>	<u>0.1</u>
Cloud County Community College						
General Fund Levy	790,822	1,093,312	38.3	1,093,440	0.0	38.3
Other Levies	403,270	98,143	-75.7	98,330	0.2	-75.6
Total Levies	<u>1,194,092</u>	<u>1,191,455</u>	<u>-0.2</u>	<u>1,191,770</u>	<u>0.0</u>	<u>-0.2</u>
Hutchinson Community College						
General Fund Levy	3,571,518	3,776,911	5.8	3,735,999	-1.1	4.6
Other Levies	983,203	492,959	-49.9	534,478	8.4	-45.6
Total Levies	<u>4,554,721</u>	<u>4,269,870</u>	<u>-6.3</u>	<u>4,270,477</u>	<u>0.0</u>	<u>-6.2</u>





Executive Offices:  
3644 S. W. Burlingame Road  
Topeka, Kansas 66611  
Telephone 913/267-3610

TO: THE HOUSE TAXATION COMMITTEE  
FROM: KAREN FRANCE, DIRECTOR, GOVERNMENTAL AFFAIRS  
DATE: JANUARY 30, 1990  
SUBJECT: H.B. 2700, "IRONCLAD TAX LID"

Thank you for this opportunity to testify. On behalf of the Kansas Association of REALTORS®, I appear today to support the concept of a so-called "Ironclad Tax Lid".

We believe that it will take a constitutional amendment to straighten out the property tax crisis which we face. However, even if a constitutional amendment were passed by the voters in 1990, it could not be implemented until at least 1991 and perhaps 1992.

While there are differing opinions being circulated as to exactly how that amendment should be written, until this long term constitutional relief is given to taxpayers, there is a need for some stop-gap measures to handle the problems at hand. One of the methods of doing this is the circuit breaker relief which we have testified about before this committee. The other method is to prevent any further drastic increases in tax bills during the interim period, and the tax lid addresses this problem.

As we are all aware, there were many exceptions to the rule of the tax lid that was in place when the tax bills for 1989 were established. Without getting embroiled in the details of why or how it happened, the exceptions

*attachment 2*

*1/30/90*

existed, they were legal and they were used. The effect was tax bills for many communities which were higher than anticipated, thus adding to the pain of reappraisal and classification.

In order to prevent dramatic tax increases from occurring in the interim between 1990 and the effective date of the new amendment, the lid needs to be expanded to cover more taxing subdivisions, and eliminate as many exemptions as possible.

This tax lid is just one more piece in the property tax puzzle. We ask that you support the bill as part of the effort to handle the property tax crisis.



League  
of Kansas  
Municipalities

Municipal  
Legislative  
Testimony

An Instrumentality of its Member Kansas Cities. 112 West Seventh Street, Topeka, Kansas 66603 Area 913-354-9565

To: House Committee on Taxation  
Re: HB 2700--Governor's "Iron Clad Tax Lid"  
From: E.A. Mosher, Executive Director  
Date: January 30, 1990

On behalf of the League of Kansas Municipalities and its member cities, I appear in opposition to HB 2700. Our convention-adopted Statement of Municipal Policy provides: "We continue to oppose in principle any property tax lid law. We believe such state-imposed controls to be in conflict with the clear intent of constitutional home rule, which provides for the determination of local affairs by locally elected governing bodies, directly responsible to the citizens of the affected communities."

HB 2700, called the "Governor's Iron Clad Tax Lid", was apparently motivated by concerns about the level of local property taxes. There has been an increase. The total property tax burden in Kansas increased 6.2%, comparing 1989 with 1988 tax levies. Incidentally, this was slightly less than the 1988 increase of 6.3%, and less than the 1987 increase of 7.8%. But the point I would emphasize is that the median 1989 increase in the 105 counties was 2.6%, significantly less than the rate of inflation. Further, if the six larger counties of Douglas, Johnson, Leavenworth, Sedgwick, Shawnee and Wyandotte are excluded, the percentage increase in 1989 taxes was only 2.45%, not 6.2%.

Total tax levels did not cause much of the concerns you have heard in recent months as to major increases on individual properties or on classes of properties, especially commercial real estate. If the taxes on a certain piece of property increased 250%, a 10% reduction in the total taxes levied would reduce that property owner's taxes by 10%, but still leave a 225% tax increase! Absent other changes, a tax lid limit, in itself, does not address inequities that may exist in the fair distribution of property taxes.

Further, we would emphasize that a tax lid, in itself, does not solve the problem of the fair distribution of the cost of local government. Absent meaningful alternative revenue sources, an "iron clad" tax lid has as its only real purpose the reduction of the cost of local government. For those who champion this cause, we would simply remind you that the great bulk of those public services that directly affect the lives of people, and their property, are provided not by the state, and not by our national government, but by our local governments.

For example, education is essentially a function delivered by local government--just two of our 304 unified school districts have an enrollment in excess of the attendance of all the state Board of Regents institutions together. Nearly 92% of all the public highways in Kansas are local roads and streets, which carry about 50% of all the vehicle miles of travel. Police protection and fire protection are local government functions, as are public water supply,

President: Irene B. French, Mayor, Merriam \* Vice President: Frances J. Garcia, Mayor, Hutchinson \* Directors: Ed Eilert, Mayor, Overland Park \* Harry Felker, Mayor, Topeka \* Greg Ferris, Councilmember, Wichita \* Idella Frickey, Mayor, Oberlin \* William J. Goering, City Clerk/Administrator, McPherson \* Judith C. Holinsworth, Mayor, Humbolt \* Jesse Jackson, Mayor, Chanute \* Stan Martin, City Attorney, Abilene \* Richard U. Nienstedt, City Manager, Concordia \* Judy M. Sargent, City Manager, Russell \* Joseph E. Steineger, Mayor, Kansas City \* Bonnie Talley, Mayor, Garden City \* Executive Director: E.A. Mosher

1/30/90 attachment 3

storm and sanitary drainage and treatment, refuse collection and disposal, library services, parks and recreation, and most other direct functions that make a suitable living environment. Excluding the important social welfare service system, most of the essential services and facilities, and the infrastructure, which permits a society and an economy to function in Kansas, are provided by our cities and counties and school districts and other local governments.

To restrain local government property tax discretion, without realistic and practical alternatives, is to restrict the provision of basic public services. Some people, apparently, think this should to be done. But if that is the case, we think that decision should be made at the local level, and not on the second and third floors of the state house.

That is the League's fundamental policy point in opposition to "tax lids", one we have faithfully repeated many times since the first major lid proposal in 1970. It is a matter of principle--who should make the decision? We think local representative government should be allowed to function. We think it works, when it is allowed to work!

These who share the goal of reducing Kansas' reliance on the property tax--and that includes the League--but want to freeze property tax levels by state-imposed lids, face a dilemma. Two fundamental, apparent facts exist to produce this dilemma: first, it appears highly unlikely that the Kansas legislature is going to increase state levied taxes in an amount sufficient to significantly reduce local property taxes through state aid and shared tax payments. Secondly, the wide variations in the economic base of different Kansas communities make locally levied, non-property taxes, under a tight tax lid, a very mixed bag.

The League supports a city and/or county local option income or earnings tax, but at the same time recognizes that such a tax would produce little revenue in many poor communities. We also support an increase in the local sales tax option, but recognize that the volume of retail transactions varies widely from place to place. Non-property tax revenue sources are important, and should be available. But one can suspect, as a general rule, that those taxing units that would be most adversely affected by an "iron clad" property tax lid are also those communities that would least benefit from new non-property tax revenue sources.

All local governments are simply not all alike. They need flexibility to respond to their own economy and tax base, and their own present and future needs. This may mean higher property taxes, because the voters won't approve a sales tax, for example, or because a sales tax would produce little revenue given the volume of local retail transactions, or because they really do need another police officer, or want a swing in the park, and increased property taxes is the only realistic way to achieve this public purpose.

We urge you to strengthen home rule and local decision making, and not strangle it by state-imposed tax lids.

Recognizing all this, we are not naive enough to believe that a tax lid bill is not going to pass this session. Given the environment within which this legislative session is functioning, we suspect other approaches like the "truth in taxation" system used in some other states, are politically unrealistic. Thus we propose some amendments to HB 2700, and urgently request that a revised tax lid not be passed until local options sources are enacted.

**Proposed Amendments  
HB 2700--Governor's "Iron Clad Property Tax Lid"**

The League of Kansas Municipalities opposes HB 2700. However, if the bill is to be seriously considered, the following amendments should be adopted:

1. Base Year. The base year amount (line 1, page 2, which refers to "reappraisal year", or 1989) should be set at taxes levied in either 1988 or 1989, as locally determined.

Explanation. Local units should not be penalized simply because they were able to reduce their taxes in 1989 compared to 1988.

2. Infrastructure Loan Repayment. In subsection (a) on line 38, page 3, add "and state infrastructure loans". Further, Section 49 beginning on page 49, should be stricken. The provisions of subsection (g) of Supp. 79-5028a (repealed by HB 2700), and Supp. 74-5057, now exempt taxes levied by cities and counties for state infrastructure loan payments.

Explanation. These state loans are, in effect, general obligations.

3. No-fund Warrants. Lines 39:43, on page 3, should be amended to read: "no-fund warrants authorized pursuant to K.S.A. 79-2005, 79-2938, 79-2939, 79-2941, 79-2951, and 79-5030, and amendments thereto". Further, all of Section 57, beginning on page 55, should be stricken.

Explanation. Each of the sections now listed in the bill requires the approval of the state board of tax appeals before no-fund warrants may be issued, so why include the phrase "authorized by the state board of tax appeals"? K.S.A. 79-5020 is added by the amendment; this section does not require board approval. However, it authorizes no-fund warrants to cover refunds of taxes from assessment or tax protests--see Section 57 of the bill.

4. Employee Benefits. Line 2 on page 4 exempts only "employer contributions for health care costs". This line should be stricken, and lines 8:10 restored, to continue the exemption of all mandated employer contributions for the listed employee benefits.

Explanation. The state and federal government, and insurance companies, determine the costs of these benefits, not local governing bodies.

5. Motor Vehicle Taxes. In the absence of passage of another bill dealing with decreased revenue resulting from the loss of motor vehicle taxes under reduced "reappraisal" tax rates, additional general property taxes should be authorized to replace the lost revenue.

Explanation. Some local units will lose substantial revenues beginning in 1991 from a reduced 1989 average countywide tax rate. Where will the replacement revenue come from?

6. Other Tax Exemptions. Other major exemptions removed by HB 2700 are taxes levied for district court operations (20-3048) and community college out-district tuition. (71-301).

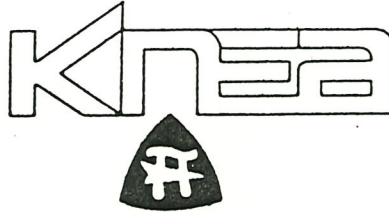
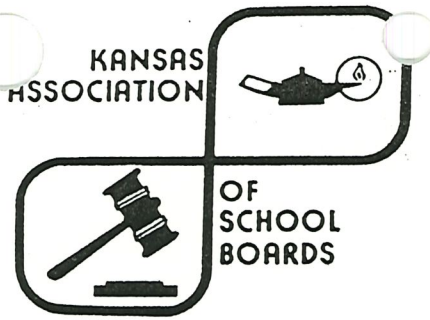
Explanation. County taxes for these purposes are essentially state mandated.

7. Home Rule Modification. Section 8, on page 5, should be removed from the bill or amended to permit home rule modifications in 1990 and 1991.

Explanation. This is our principal amendment--if the majority of the Legislature thinks we must have a new tax law like HB 2700. This home rule provision has been in the statutes since 1985, and should be continued as a matter of good faith, and comity in state-local relations. It is important if we are to retain representative government. It recognizes the practicalities of the world we live in--all local governments, and their economic base and property tax needs--are simply not alike. Locally elected governing bodies should have the right to determine local fiscal policies, according to local conditions, and if they want to modify the tax lid law, subject to a voter petition for a referendum, and subject to voter examination at the next local election, they should have that right.

These of you who believe local government is essential for the delivery of basic public services, in the future, and yet want to encourage non-property tax use where practical, may want to give special attention to restoration of these provisions. It enhances home rule, and keeps the legal and political responsibility to where it belongs--at the local level!

Again, if HB 2700 is to pass, we urge the inclusion of these amendments.



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JOINT TESTIMONY ON HB 2700  
PRESENTED BY:

KANSAS ASSOCIATION OF SCHOOL BOARDS  
KANSAS NATIONAL EDUCATION ASSOCIATION  
UNITED SCHOOL ADMINISTRATORS  
SCHOOLS FOR QUALITY EDUCATION  
SCHOOLS FOR EQUAL EDUCATION IN KANSAS (SEEK)  
UNITED SCHOOL DISTRICT 229, BLUE VALLEY  
UNIFIED SCHOOL DISTRICT 259, WICHITA  
UNIFIED SCHOOL DISTRICT 501, TOPEKA  
UNIFIED SCHOOL DISTRICT 512, SHAWNEE MISSION

Mr. Chairman and members of the committee, my name is Jim Yonally, representing the Shawnee Mission School District. Today, I have been authorized to speak on behalf of the organizations and school districts appearing above. We are pleased for this opportunity to speak in opposition to HB 2700.

First, we would point out that school districts, unlike other units of local government, have for many years operated under a state-mandated lid. It is a lid on per pupil spending. You address that budget lid, annually, as a part of your deliberations on school finance, and the amount of spending allowed usually reflects the economic condition of the state, as you perceive it. In good times, the lid is larger; in poor times, it is smaller. To change your approach from a budget lid, per-pupil, to a flat tax lid, does not allow districts to cope with growing enrollments, unless you are willing to increase state funding. Unfortunately, we see little evidence of that happening this year, as well.

Secondly, school district budget lids operate in conjunction with the school district equalization act which, if a tax lid were imposed, would make budget lids meaningless and certainly would be disequalizing. Due to changes in school district wealth, some districts would find themselves unable to fund their budgets while others who receive greater state aid could fully fund their budgets.

In addition, some districts will experience significant losses in revenue from the motor vehicle tax in the coming year. In Shawnee Mission, we anticipate a reduction of 9 million dollars from that source next year, and an additional 4.5 million the year after. A similar situation exists in other districts, as well. If we cannot increase property taxes, then we would be forced to reduce staff to accommodate the loss.

1/20/90  
Attachment 4

We would like to remind you that the state mandates that school districts provide transportation to all students who reside more than two and one-half miles from their assigned attendance center. Also, state and federal law requires that exceptional students be provided appropriate special education programs. Yet, the current level of state funding proposed for these two programs is 21.7 million dollars below the level of funding anticipated for this year. The mandates continue, but the funding isn't there, and with a lid on local property taxes, districts must then shift money away from other programs to fund these mandates.

We strongly advise you to invite either Dale Dennis of the state department of education, or Ben Barrett from legislative research, to speak to you about the relationship between school district property taxes and the statutorily-required 18 month budgeting cycle. If you implemented a tax lid on a district that experienced a significant increase in property taxes last year, they might actually be able to reduce taxes next year. However, if a lid is placed on a district that just had a decrease in property taxes, they would find it difficult, to say the least, to operate the following year. This same situation does not exist with other local units of government. This, perhaps more than other reason, is why the legislature in it's wisdom has always used budget limits for school districts, rather than tax limits.

For the reasons above, we believe that a tax lid on local school boards, ironclad or otherwise, is not appropriate. We urge you to remove school district general fund levies from the application of HB 2700. I would be happy to try to answer any questions.





North Central-Flint Hills  
AREA AGENCY ON AGING

---

437 Houston  
Manhattan, Kansas 66502  
(913) 776-9294

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**Testimony for the House Taxation and Assessment Committee  
January 30, 1990**

Julie Govert Walter, Executive Director  
North Central-Flint Hills Area Agency on Aging  
437 Houston St.  
Manhattan, KS 66502 913-776-9294

Good Morning. I am Julie Govert Walter, Executive Director of the North Central-Flint Hills Area Agency on Aging, a private, non-profit organization which works in close cooperation with county boards of commissioners and groups concerned about the well-being of older Kansans in an 18-county area.

I am here this morning because I am concerned that the passage of H.B. 2700 may jeopardize the delivery of services vital to older Kansans — not only those who reside in our area — but Kansans throughout the state.

I want to take this opportunity to thank Chairman Roe for providing me a copy of this bill yesterday. I am neither a speed reader nor a taxation wizard; consequently I am still studying the specifics of H.B. 2700. But I felt compelled to be here this morning to articulate my concerns about this proposal.

For starters, here are a few demographic facts:

- \* Kansas ranks ninth in the nation in the percentage of population who are over age 60. By the year 2000, 13 percent of all Americans will be age 65 or over. This percentage is expected to climb to 21 percent by the year 2030.
- \* The future is now here in Kansas. Today, thirteen 13 percent of all Kansans are age 65 or over. And the percentage of older people in many of the rural counties our Agency serves exceeds 25 percent.

Area Agencies on Aging like ours, work diligently with local elected officials and decision makers to create programs and services to address the challenges of our state's increasing aging population. This work has resulted in a network of nutrition, employment health and information and referral services.

These services are forged from funding partnerships. Funds for aging services come from the federal Older Americans Act,

*V/30/90  
Attachment 5*

contributions from participants, matching funds from county monies and county mill levies for aging services.

I am very concerned that this proposal would severely limit the ability of counties and municipalities to respond to present and future challenges of our state's aging population.

And I believe failure to appropriately respond with services vital to older Kansans' health and well-being will mean all of us will have to dig deeper in our pockets to pay for expensive institutional care. I only need to point out that it is this portion of the SRS budget that has been largely responsible for that department's fiscal crisis.

Our state has an acute need for a system for a coordinated system of in-home services. Services needed include shopping, chore, and non-medical personal care. Such a system would assure that an older Kansan who has income just above the poverty level, could receive help for certain essential activities of daily living and maintain a healthful lifestyle in his or her own home and continue to participate in the life of the community.

But lack of funds is a formidable obstacle. Funds for SRS' Home Care program for low-income Kansans have been written out of the budget. Even if, by some stroke of magic, these funds should be restored, our state would remain far from the goal of a coordinated system of care services for vulnerable older Kansans.

And just last week I learned that our Agency can expect a decrease in funds from federal sources approximating, if not exceeding, \$46,000. These decreases would result in decreased delivery of personal care, in-home and other services which are intended to keep older Kansans participating in the life of their communities and to minimize their risk of being pre-maturely institutionalized.

I believe county commissioners in our area are acutely aware of budget realities and base their decisions on reason and fiscal responsibility. Limiting local government's ability to respond to these and other challenges posed by our state's aging population in the next two years is a bad idea.

I thank you for this opportunity to speak with you this morning. I appreciate your time and attention.

to: House Committee on taxation  
RE: HB 2700 - Governor's "Iron Clad tax Lid"  
From: Curt Wood, Director of Finance  
Date: January 30, 1990

On behalf of the City of Manhattan, I appear in opposition to HB 2700. We oppose in principle any property tax lid law. We believe such state-imposed controls to be in conflict with the clear intent of constitutional home rule, which provides for the determination of local affairs by locally elected governing bodies, directly responsible to the citizens of Manhattan.

The total property tax levy in Manhattan increased by 8% from 1988 to 1989. Approximately 40% of this increase in property tax revenue was a direct result of the normal growth in the tax base which does not require an increase in the tax rate.

The 1990 Manhattan city budget includes an increase of \$100,000 for employer mandated employee benefits, including FICA, KPERS, KP and F, and health insurance, a \$219,500 increase in expenditures for *attach. 6* 1/30/90

the Riley County Police Department, a 5,500 increase in tort liability premiums, and a 9,000 increase in property taxes to support the Manhattan Library. These functions are mandated costs which are largely beyond the control of the City.

Although costs continue to escalate in Manhattan, state and local sales tax revenue continues to remain static in Manhattan. Although sales tax revenue in Manhattan comprises 17% of all City revenues and property taxes 15%, sales tax revenue in 1989 was below the 1988 level. I do not anticipate that 1990 sales tax revenue will be much above the 1989 level, in the face of sluggish economic growth.

Faced with stagnant sales tax revenue the City needs the flexibility to respond to our present and future needs. The City would support a city local option income or earnings tax as well as an increase in the local sales tax option.

For your information the Manhattan City Commission has adopted a six year 62 financial forecast and capital improvement

program. As a result, a long term vision for the community has been created through the process of setting goals, establishing priorities, and making difficult choices within projected resource limits. The citizens of Manhattan were invited to and did in fact participate in administrative and legislative hearings on the financial forecast and capital improvement program. As a result of these deliberations, the Governing Body established a Local Tax Lid amounting to a maximum increase in the property tax rate of 5% each year, although the City may have had much more authority under the state imposed tax lid. This local tax lid includes all "legal loopholes" currently excluded from the state tax lid. In my judgment, and in the judgment of the Governing Body, the City acted very responsibly in setting the 1989 and 1990 budgets and the levies essential to finance it. We believe we have acted in the best short and long term interests of the public and that the public had ample opportunity to participate in the process.

We, of course, would like to reduce our reliance on property taxes and would appreciate your continued assistance in

Securing more non-property tax revenue sources for the City, We are still concerned, for example, that in 1991 the City will experience a decline of approximately \$56,000 in motor vehicle taxes due to classification and reappraisal. How is the City to make up this shortfall?

We urge you to strengthen home rule and local decision-making.

Although we are opposed to H.B. 2700, we do support the amendments to the bill proposed by the League of Kansas Municipalities.

Thank you for your time and your continued support. I would be happy to answer any questions you may have

TESTIMONY TO HOUSE TAXATION COMMITTEE

RE: HB 2700

ART DAVIS, ASSISTANT TO THE CITY ADMINISTRATOR

LENEXA, KANSAS

JANUARY 30, 1990

Mr. Chairman and members of the Committee, I am Art Davis representing Lenexa, Kansas, a city of approximately 33,000 residents located in Johnson County. As a general rule, the Lenexa Governing Body opposes the imposition of any additional tax levy limitation on local governments.

Very briefly, I would like to share with you some specific concerns with HB 2700.

1. Lenexa has tremendous concern with Section 6c (page 4) and the sole exemption of health insurance costs. Previously, all employee benefits were exempted such as KPERS, KP&F, workers compensation, unemployment insurance, and FICA. These are costs that are not determined by local units of government yet can increase at a frightening rate. Health insurance comprises only one-third of the entire Employee Benefit Fund budget. I would urge this Committee to include all employee benefits as a package.

2. Lenexa strongly opposes the temporary elimination of home rule determination as addressed in section 8, page 5.

Finally, the state mandating of tax lids usurps local government's ability to make decisions at a level where there is far greater effectiveness, responsiveness, and accountability with regard to providing services directly to residents and businesses. As greater limits are placed on cities' revenue raising authority and as federal and state revenues diminish coupled with a growing population and increasing engineering and environmental regulations, cities require flexibility not rigidity in order to overcome these challenges. Mr. Chairman, thank you for your time. I would be pleased to answer any questions the Committee might have.

1/30/90

Attachment 7



"Service to County Government"

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Joe McClure  
Wabaunsee County Commissioner  
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**Executive Director**  
John T. Torbert

January 30, 1990

**TESTIMONY**

**For:** House Taxation Committee

**By:** John T. Torbert  
Executive Director

**Subject:** House Bill 2700 (Tax Lid)

The Kansas Association of Counties is opposed to HB 2700. The legislation is anti home rule and will hamper the ability of local governments to respond to the needs of their citizens.

On a philosophical basis, the bill perpetuates the notion that locally elected officials are incapable of determining the service needs and wants of their citizens and how they should be funded. The legislation further has the impact of restraining the discretionary ability of local officials to levy taxes without providing any alternatives to them. The inevitable impact of such restraints is a basic reduction in the services provided.

The nature of local government in Kansas is that the things that we do relate directly to each community's quality of life. Much has been said, for example, about the impact of reappraisal on business location decisions. It has been documented many times however that tax policy is a factor in business location decisions but it is seldom the factor. What business climate do we create when we restrict local government's ability to fund public services. What does that do to such "bread and butter" type services as sewer, water, streets and highways, utilities, law enforcement, public health and safety, the court system? What does it do to our educational system and our ability to provide a trained and educated work force?

As has already been pointed out, property taxes in Kansas increased by slightly more than six percent last year.

*1/30/90  
Attachment 8*



When you factor in an inflation rate of 4.5%, the increase would be practically non-existent. In some counties, it would actually be a decrease. If it had not been for reappraisal and classification, the increases that did take place would have been barely noticed. Of course, we would still have a tax system with huge inequities that were getting compounded year after year. But, we would not have the uproar that we have today. People were used to the old system and some profited mightily by it- although many of them may not have been aware that they were doing so. I own a house that is about five years old and thus had an appraisal that was fairly well up to date. In effect, I was not only paying my taxes, I was also paying taxes for other businesses and homeowners whose appraisals were not up to date.

My point is, a six percent increase in property taxes cannot in any way be held principally responsible for 100, 200 or 300% increases in individual or business tax payments. The culprits, as we all now know, were the massive tax shifts and the removal of certain types of property from the tax roles that all occurred in the classification amendment. This was inevitable. Dr. Glenn Fisher in his book "The Kansas Property Tax" notes that "If large shifts in the taxable value of individual properties do not occur, it will be evidence that reappraisal has failed its purpose." So, if the level of taxes was not a problem under the former system, why is it suddenly the culprit? This legislation is dealing mainly with symptoms instead of underlying problems.

We now have in place a tax system that is fairer and more equitable. That does not mean that everybody will be happy with it. Massive short term changes upset people's comfort levels and when it hits their pocketbooks, they get angry. It is important to remember that all tax systems have as their base the precept that more means more. The more you spend, the more you'll pay in sales tax. The more you earn, the more you'll pay in income tax. The more property you own, the more property tax you will pay. It is not that bad of system and it has served us well for decades. As much as everybody would be happy if it happened, not everyone can pay lower taxes if we are going to retain any semblance of the current intergovernmental system.

We are cognizant however of political reality and realize that we may very well come out of this session with some sort of a tax lid. We would suggest the following changes to HB 2700, most of which have already been mentioned by the league in their testimony.

- 1) The ability to use either 1988 or 1989 as a base year.
- 2) Extending the exemptions to include state infrastructure loan payments.
- 3) The exemption for health care costs should be extended to include all employee benefit costs. Counties have no control over such things as FICA and KPERS cost increases for example.

- 4) The existing tax lid exemption for out-district tuition should be continued. We have no control over this cost.
- 5) The existing tax lid exemption for operations of the court should be continued. We have no control over this cost.
- 6) The existing tax lid exemption for emergency medical and ambulance should be continued. The reasons for that are self-evident. Much has been said about current tax lid exemptions and their use and supposed abuse. I would point out that those exemptions were all established legislatively. The reasons they are in the law were good when they were established and they are just as good now. They are there because of a special need or circumstance that demands special treatment.
- 7) As under current law, local governments should have the ability in 1990 and 1991 to modify the tax lid using home rule provisions. This would, of course, be subject to petition and referendum. We feel very strongly that this basic right should be retained and that 105 counties with vast differences in wealth, population, and typography should continue to have the ability to deal with those differences.

Generally, I would also ask that you consider additional steps to help alleviate this situation. Our suggestions are as follows:

- 1) Allow the new system to stabilize. Give us at the local level some time and assistance to work out the problems that do exist in the system. Delaying reappraisal for a year, whatever that means, doesn't help. It compounds existing problems and slows down the all important task of updating and correcting the system.
- 2) Provide us with alternative types of taxes. Sales, earning and income taxes should all be considered. This is with the proviso though that new taxes will not be a panacea. In some counties, you could replace a great deal of revenue with a sales or income tax. In other counties, you could allow all three types of taxes and it really wouldn't do much good as they don't have much of a sales or earnings base.
- 3) Protect us from future unfunded mandates. Much of local government spending exists because of state and federal laws and regulations. The buck has been passed to us often. The senate local government committee will be looking at mandate protection legislation later this session.

I would add also that for the state to find it necessary to impose a new tax lid reflects a somewhat paternalistic view of local government. Believe me, county officials are elected too and will be very much aware of the property taxes they demand.

It is easy to talk about taxes being too high without suggesting alternatives. It is easy to propose lids, or caps or limits. It is easy to point the finger at local government and turn us into the bad guy. Easy doesn't make it right however. Nor does it speak to the reality of locally elected officials who face the same budget constraints and problems that you do and are trying to respond to them while at the same time building and retaining a good quality of life in their community.

TSJIRCLD

# INFORMATION SHEET



## COMMUNITY BASED MENTAL HEALTH SERVICES

1989

Association of Community  
Mental Health Centers of Kansas, Inc.

835 S.W. Topeka Avenue/Suite B

Topeka, Kansas 66612

(913) 234-4773

### WHAT IS COMMUNITY MENTAL HEALTH?

- Under K.S.A. 19-4001 et. seq. and K.S.A. 65-211 et. seq., 30 licensed community mental health centers (CMHC's) currently operate in the state. These centers have a combined staff of over 1,300 providing mental health services in every county of the state. Together they form an integral part of the total mental health system in Kansas. Federal support continues to decline at a time when the number of patients seeking treatment continues to increase. These two factors continue to pose a very real threat to the continued delivery of some of the services provided by the centers. Additionally, CMHC's are concerned regarding the overall growth in the Medicaid Program.

### WHO NEEDS IT AND WHO USES IT?

- Between 367,500 (15 percent) to 490,000 (20 percent) of the Kansas population are suffering from varying degrees of mental disabilities that require treatment. The combined private and public sectors of mental health treatment are not reaching all of those needing service.
- Demand for community based mental health care has grown by 40 percent during the past ten years. During times of economic distress, the need for mental health services typically rise dramatically.
- The primary goal of CMHC's is to provide quality care, treatment and rehabilitation to the mentally disabled in the least restrictive environment. We try to provide services to all those needing it, regardless of economic level, age, or type of illness. Many arguments can be advanced for treatment at the community level, chief of which is to keep individuals functioning in their own homes and communities, at a considerably reduced cost to them, third-party payers, and/or the taxpayer.

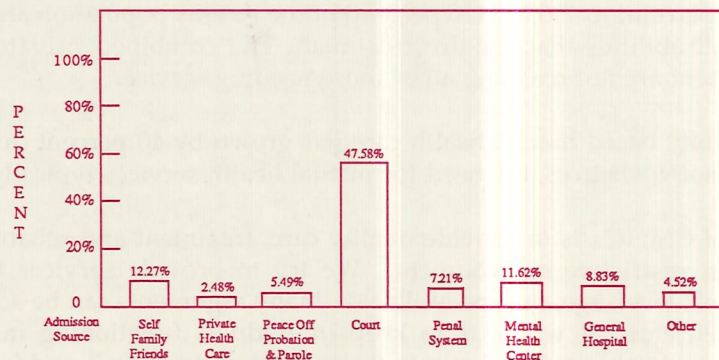
1/30/90 Attachment 9

CMHC's were primarily, if not exclusively, established to provide preventative short-term treatment and care. In the past five years, centers have dramatically shifted toward more costly, public long-term treatment and care. As a result of this rather dramatic shift in funding, some of the prevention and early intervention programs have been cut back. In order for CMHC's to continue providing quality services to citizens at all levels of need, new and/or separate public funding must be forthcoming for the long-term client.

- In 1988, Kansas CMHC's provided care to over 80,000 Kansas citizens. In addition to these direct services, CMHC's provided over 6,500 man days of professional time in consultation and educational services. Patient loads have generally doubled over the past ten to twelve years largely as a result of deinstitutionalization. During the period from 1969-79, the state hospital average daily census declined by more than half. Many of these former hospital patients now rely on CMHC's for mental health services to maintain their ability to live in their own community. There is a desperate need to support CMHC's in developing separate ongoing programs for the chronically mentally ill. Cost of service for this population is generally much higher than other groups. Private funding for the long-term patient generally does not exist.
- Of the total patients in the public sector having diagnoses of psychotic conditions (severely disabled), approximately 60 percent are being served by CMHC's.
- In Kansas, more than 95 percent of all citizens seeking public mental health care are seen at community health centers. However, over 30 percent of the patients seen in CMHC's pay their own way.
- The major national and state trend in mental health care over the last 15 to 20 years has been the shift from institutional care to community based care.
- Over 6,000 of the CMHC clientele are serious, at risk patients who require ongoing care and treatment, about 4,000 of these patients are adult chronically ill citizens. Only recently, have centers been asked to serve this client. Growth in this type of service has been quite rapid over the past five years to the point that centers are now seeing most of the chronically mentally ill seeking service. Without CMHC's many chronically mentally ill would have no services available to them, or they would be confined to a hospital.
- Of the chronically ill populations, over 86 percent are unemployed. If it were not for the state and county aid received by centers, this population would not be served at the current level and would probably be readmitted to hospitals.
- Another question often asked; why are state hospitals still above capacity? We believe it is a combination of the following:
  - Drastic reduction of state hospital beds over the past ten years.
  - Lack of consistent funding for community based alternatives.
  - Lack of coordination at the admission point to state hospitals.
  - Use of psychiatric beds for other purposes.

The following graph represents how long-term patients are admitted to state hospitals:

Admission Referral Source To State Hospital  
Long Term Mentally Disturbed Population  
Fiscal Year 1985\*



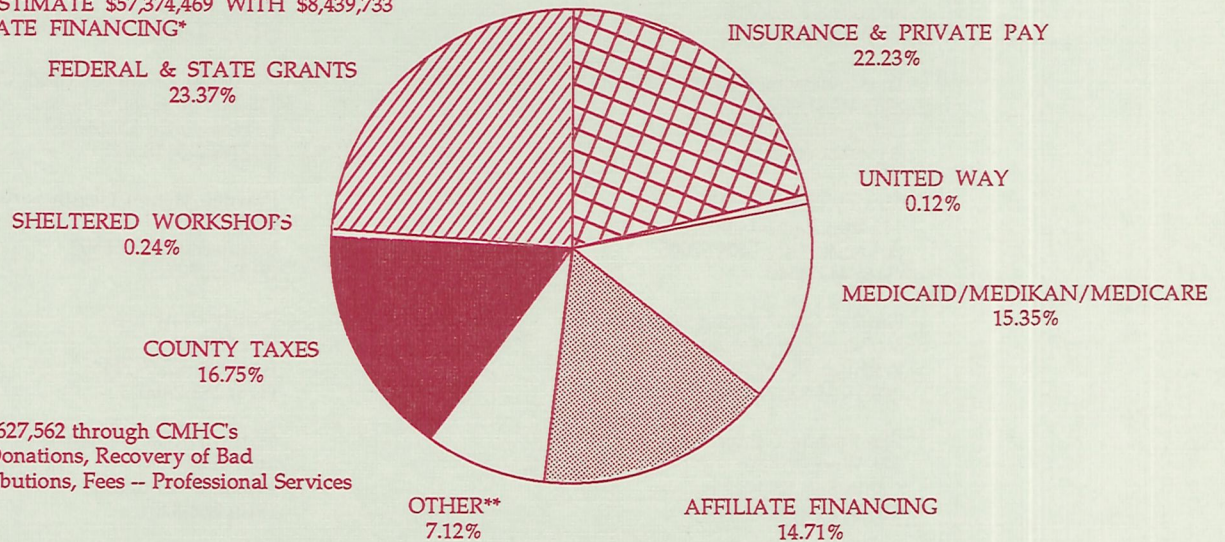
\* Most recent available data.

# WHO PAYS FOR IT.

- No person, by law, can be denied community mental health care because of the inability to pay; consequently, public support is required. Over 50 percent of families served for fiscal year 1987 by CMHC's had gross family incomes of less than \$15,000. Poverty level for a family of four is \$11,000.
- In 1988 counties provide CMHC's with \$9.8 million. County funding is still the single largest direct source of public support. Counties currently provide not only mill levy support, but other substantive funding as well. County support averages \$4.01 per capita on a statewide basis. County funding may be jeopardized by the loss of federal general revenue sharing and reclassification/reappraisal, as well as declining valuations.
- In 1988, direct state support for CMHC's was \$9.6 million. Nationwide, the average state contribution to CMHC's as a percentage of total budget, is over 30 percent. In Kansas, about 15 cents of every CMHC dollar is directly provided by the state. A current national research study shows, on a per capita basis, Kansas ranked 51st in terms of state support for community programming, among the 50 states and three territories.
- The majority of CMHC costs were paid from community sources, with the single largest coming from the patient.

## CMHC REVENUES

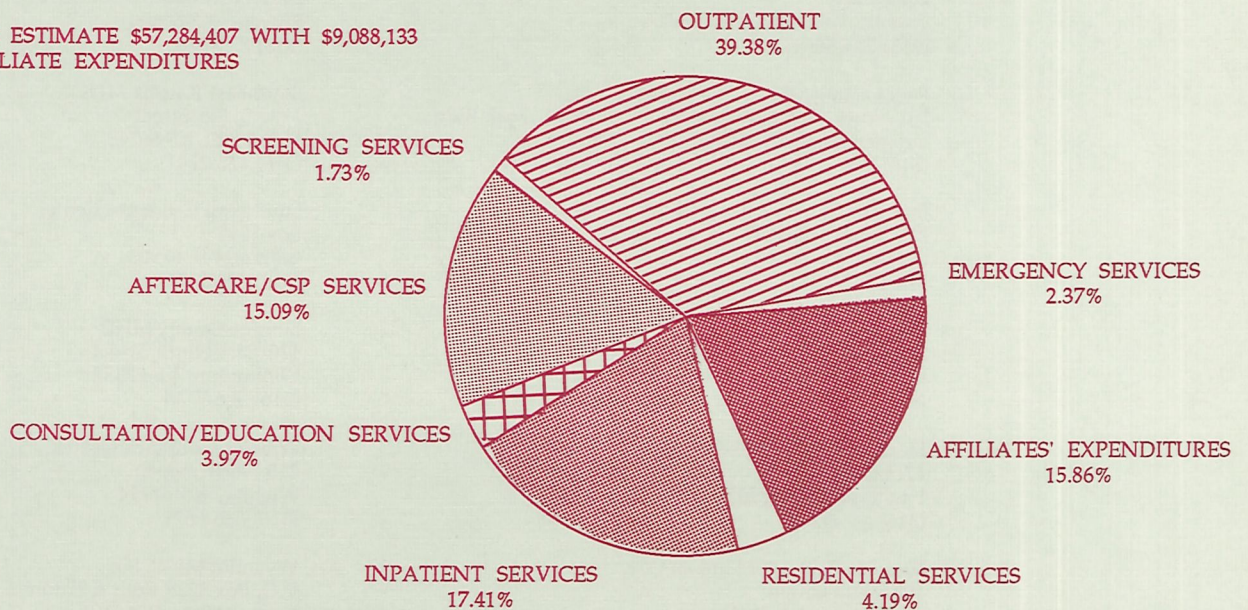
TOTAL 1988 ESTIMATE \$57,374,469 WITH \$8,439,733 BEING AFFILIATE FINANCING\*



\* Also, affiliates receive \$627,562 through CMHC's  
 \*\* Sheltered Workshops, Donations, Recovery of Bad Debts, Non-Cash Contributions, Fees -- Professional Services

## CMHC EXPENDITURES

TOTAL 1988 ESTIMATE \$57,284,407 WITH \$9,088,133 BEING AFFILIATE EXPENDITURES



NOTE: "1988 ESTIMATE" MEANS CALENDAR YEAR 1988



## Association of Community Mental Health Centers of Kansas, Inc.

Area Mental Health Center  
156 Gardendale  
Garden City, KS 67846  
(316) 275-0625

Bert Nash CMHC, Inc.  
336 Missouri, Suite 202  
Lawrence, KS 66044  
(913) 843-9192

The Center for Counseling & Consultation  
5815 Broadway  
Great Bend, KS 67530  
(316) 792-2544

Central Kansas MHC  
809 Elmhurst  
Salina, KS 67401  
(913) 823-6322

CMHC of Crawford County  
P.O. Box 550  
Pittsburg, KS 66762  
(316) 231-5130

The Counseling Center  
2365 West Central  
El Dorado, KS 67042  
(316) 321-6036

Cowley County MHC  
115 East Radio Lane  
Arkansas City, KS 67005  
(316) 442-4540

Family Consultation Service  
560 North Exposition  
Wichita, KS 67203  
(316) 264-8317

Family Life Center  
201 West Walnut  
Columbus, KS 66725  
(316) 429-1860

Family Service & Guidance Center  
2055 Clay  
Topeka, KS 66604  
(913) 234-5663

Four County MHC  
201 North Pennsylvania Ave., Suite 614, Prof. Bldg.  
Independence, KS 67301  
(316) 331-1748

Franklin County MHC, Inc.  
216 South Hickory  
Ottawa, KS 66067  
(913) 242-3780

High Plains CMHC  
208 East 7th  
Hays, KS 67601  
(913) 628-2871

Horizons Mental Health Center  
1715 East 23rd  
Hutchison, KS 67502  
(316) 665-2240

Iroquois Center for Human Dev.  
103 South Grove  
Greensburg, KS 67054  
(316) 723-2272

Johnson County MHC  
6000 Lamar/Suite 130  
Mission, KS 66202  
(913) 384-1100 Ext. 5750

Kanza MH & Guidance Ctr.  
202 South Sixth Street  
Hiawatha, KS 66434  
(913) 742-7113

Labette Ctr. for MH Services  
3101 Main/P.O. Box 258  
Parsons, KS 67357  
(316) 421-3770

MHC of East Central KS  
705 South Commercial  
Emporia, KS 66801  
(316) 342-0548

Miami County MHC  
211 North Silver  
Paola, KS 66071  
(913) 294-5755

Northeast KS MH & Guid. Ctr.  
818 North Seventh Street  
Leavenworth, KS 66048  
(913) 682-5118

Pawnee Mental Health Services  
2001 Claflin  
Manhattan, KS 66502  
(913) 539-5337

Prairie View Inc.  
Box 467  
Newton, KS 67114  
(316) 283-2400

Sedgwick Co. Dept. of MH  
1801 East 10th  
Wichita, KS 67214  
(316) 268-8251

Shawnee CMHC  
2401 West 6th  
Topeka, KS 66606  
(913) 233-1730

Southeast Kansas MHC  
1106 S. 9th Street  
Humboldt, KS 66748  
(316) 473-2241

Southwest Guidance Center  
Box 2945  
Liberal, KS 67901  
(316) 624-8171

Sumner County MHC  
120 East Ninth Street  
Wellington, KS 67152  
(316) 326-7448

Wichita Guidance Center  
415 North Poplar  
Wichita, KS 67214  
(316) 686-6671

Wyandot MHC, Inc.  
P.O. Box 3228, 36th & Eaton  
Kansas City, KS 66103  
(913) 831-9500

# Douglas County

January 29, 1990

Rep. Keith Roe, Chairman  
House Assessment and Taxation Committee  
State Capitol  
Topeka, KS 66612

SUBJECT: Opposition to HB 2700

Dear Chairman Roe:

I am writing as Chairman of the Board of County Commissioners of Douglas County, Kansas to express the Board's opposition to HB 2700--the Governor's proposed iron-clad tax lid bill. While HB 2700 would preserve essential exemptions for debt service payments, judgments, and health insurance, it removes exemptions for costs that are truly outside the control of county commissions.


The first exemption that would be eliminated that is of concern is for community college out-district tuition. In 1987 Douglas County spent \$135,091 for out-district tuition. By 1989 this expense had increased to \$255,079--an increase of 89%. We expect our 1990 expenses for this state-mandated program to top \$300,000. If the tax lid law does not allow an exemption for this expense, it will require the Commission to cut funding for other state mandated programs (e.g., district court, elections, tax appraisal, tax collection, law enforcement, etc.) as well as for discretionary programs (e.g., adult care home, mental health, mental retardation, etc.).

While we appreciate the inclusion of health insurance as an exempt category, local governments also have a number of other state and federally controlled employee benefit costs. These include social security, KPERS and KP&F retirement, unemployment insurance, workers' compensation, etc. While the Commission can control some of these costs by reducing the size of the County work force, the rates are no under our control. In the case of workers' compensation, the costs are even more uncontrollable since accidental injuries are not planned.

While "simple" solutions to our property tax concerns may be attractive to all elected officials, we believe HB 2700 is a "simple" solution that is fraught with problems. Please examine it with care.

Sincerely,

BOARD OF COUNTY COMMISSIONERS OF  
DOUGLAS COUNTY, KANSAS

  
Mike Amyx, Chairman

cc. Douglas County Legislative Delegation  
Courthouse

Eleventh & Massachusetts / Lawrence, Kansas 66044 / (913) 841-7700

1/30/90

Attachment 10



# CITY OF KANSAS CITY, KANSAS

ONE CIVIC CENTER PLAZA  
KANSAS CITY, KANSAS 66101  
(913) 573-5017

DENNIS M. SHOCKLEY  
INTERGOVERNMENTAL & PUBLIC AFFAIRS



January 29, 1990

Representative Keith Roe, Chairman  
House Taxation Committee  
Statehouse  
Topeka, Kansas 66612

Re: House Bill 2700

Dear Chairman Roe and Committee Members:

The City of Kansas City, Kansas opposes in principle, any property tax lid law such as that contained in House Bill 2700. We believe that such a law would clearly violate the intent of constitutional home rule which allows for local officials to manage the affairs of their communities.

The City Council knows the needs of Kansas City, Kansas and sets the budget accordingly, always mindful of the effect of that budget on the mill levy. The City Council is ultimately accountable to the voters of Kansas City, Kansas for its actions. While the City Council would like to reduce the burden of taxation on real property, the ever-increasing costs of providing vital public services mean that the City must have adequate revenue sources to meet those needs. Since ad valorem taxes are the primary means that local units have to raise revenue, a tax lid law would severely hamper the City's ability to provide those necessary public services. The City supports the concept of a local option earnings and/or sales tax; the proceeds from which would be used to reduce the tax burden on real property. Such alternative revenue sources would help to diversify the City's revenue base and make it less dependent on the property tax.

The City of Kansas City, Kansas hopes that the House Taxation Committee carefully considers the detrimental effects that House Bill 2700 would have both on the principle of home rule in Kansas and on the ability of local governments to raise revenue to provide the necessary services that local units provide on a daily basis to the citizens of Kansas. The City respectfully urges the Committee to act unfavorably on House Bill 2700.

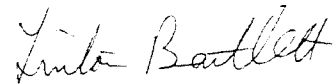
*1/30/90*

*Attachment 11*

House Bill 2700  
Page Two  
January 29, 1990

Thank you for the opportunity to express our opinion on this legislation.

Sincerely,

A handwritten signature in cursive script that reads "Linton Bartlett".

Linton Bartlett  
Legislative Liaison

LHB:me



BUFORD M. WATSON, JR., CITY MANAGER

# City of Lawrence KANSAS

CITY OFFICES

BOX 708

66044

6 EAST 6th

913-841-7722

CITY COMMISSION

**MAYOR**

BOB SCHUMM

**COMMISSIONERS**

SHIRLEY MARTIN-SMITH

DAVID PENNY

MIKE RUNDLE

ROBERT L. WALTERS

January 30, 1990

Chairman Roe and  
Members of House Taxation Committee  
State Capitol  
Topeka, Kansas 66612

RE: House Bill 2700

Dear Chairman Roe and Committee Members:

This letter is to express the City of Lawrence concerns regarding House Bill 2700, Governor Hayden's "ironclad tax lid". As you will hear from other local governments today, this bill is restrictive legislation that would hinder the future financing of local governments. While this bill follows up the accusation of the Governor that local government caused the problems associated with classification and reappraisal, not every city should share the blame. For the 1990 budget, the City of Lawrence had an overall increase of 3.5%. The City of Lawrence maintained local control of property taxes for 1990, which this bill essentially eliminates.

While most of the exemptions eliminated in House Bill 2700 are important to the City of Lawrence, there are two of particular importance. First is the state and federally controlled employee benefit costs which include social security, KPERS and KP&F retirement, unemployment insurance, and worker's compensation. These are critical funds which are unpredictable due to accidental injuries and rates controlled by third parties.

The second important exemption eliminated is the library fund. The Lawrence Library continues to grow due to demand. Also, the library is in the planning stages of a capital improvement program, which includes expanding the library. If the exemption is eliminated, the library will not be able to meet the demands of the citizens of Lawrence.

Essential programs such as noxious weeds, street lights, and street maintenance will no longer be exempt with this bill. Just to maintain the current level of service in these programs will be extremely difficult with this bill.

1/30/90

Attachment 12

House Bill 2700 may be the easy or simple solution to our problems. We need to look deeper to a more comprehensive solution that will work for all government entities and citizens. I urge you to take these concerns into consideration as you examine House Bill 2700 and any other tax lid proposals.

Sincerely yours,

A handwritten signature in black ink that reads "Mike Wildgen". The signature is written in a cursive style with a large, sweeping "M" and a long, trailing "g".

Mike Wildgen  
Acting City Manager



# WASHBURN UNIVERSITY OF TOPEKA

Office of the President  
Topeka, Kansas 66621  
Phone 913-295-6556

**TESTIMONY BY ROBERT L. BURNS, PRESIDENT  
WASHBURN UNIVERSITY  
ON HOUSE BILL 2700  
HOUSE COMMITTEE ON TAXATION  
January 30, 1990**

Mr. Chairman and Members of the Committee:

This written testimony is to express the opposition of Washburn University to the provisions of 1990 House Bill 2700. This so-called "ironclad" property tax lid legislation would have a disastrous effect upon the funding of Washburn University.

Washburn is the most uniquely funded of any of the state's public universities. We receive slightly over 20.0 percent of our operating income from the state, 40.0 percent from student tuition, and 25.0 percent from local property taxes (the remainder is from other special revenue sources or dedicated as to its use).

Washburn's resident tuition is currently the highest of any public university in the surrounding seven states. We recognize that tuition will have to go up in future years, but we hope to keep the increases at a reasonable level. We also recognize the severe fiscal constraints on the state and acknowledge that increases in state resources will be modest at best. To restrict totally our ability to generate any additional income through local property taxes will have the effect of severely hampering the ability of the University to maintain the quality of its programs and to provide accessibility for its students.

Washburn has been receiving property tax support since 1941. We feel an examination of the history of our mill levies will demonstrate the quality of stewardship exercised by our Board of Regents. I have attached a statement which I made to the Washburn Board of Regents on December 13, 1989. This statement will demonstrate the restraint which the Washburn Board of Regents has shown in increasing our property tax levies.

For a number of years Washburn has proposed a solution to its reliance on property taxes - state affiliation. Until the legislature is ready to approve this request it has the obligation to ensure that the University is adequately funded. This requires a recognition of our need for local property tax support.

I implore you to allow us to retain the modest flexibility which currently exists over our property tax revenues and to not support passage of House Bill 2700.

Thank you for your consideration of our request.

*1/30/90  
Attachment 13*



# WASHBURN UNIVERSITY OF TOPEKA

Office of the President  
Topeka, Kansas 66621  
Phone 913-295-6556

## PRESENTATION TO WASHBURN UNIVERSITY BOARD OF REGENTS December 13, 1989

Recognizing the serious concerns of many in Kansas regarding property tax changes which took effect this year, I believe that I must outline for you my view of Washburn University's connection to these matters. I hope that my remarks will clarify a very complicated situation for you, for our colleagues in education and government, and for the general public.

I am concerned that following the changes in property tax matters which are the results of years of work by various government entities, much of the negative public reaction to the changes might begin to focus on the agencies which are supported by property taxes as the main problem. Many of those who are angry are not certain exactly what they are angry about--or who--so all of us must take care to explain our situations. Many say now that the solution to the problem should shift to the agencies funded by property taxes and that those agencies should reduce, or "roll back" their budgets--if only as a gesture. I am certain that you have heard various people refer to "the 18 percent increase in Washburn's budget from property taxes." Let me give you some facts and then some history.

Eighteen percent sounds high, but percentages do not give an accurate or complete picture. Of that 18 percent increase, 75 percent is in the Debt Retirement and Construction portion of our levy, and was approved by the legislature in the last session for capital improvements. That increase is being used to enable the University to issue bonds to fund the required addition to the Law Library and to provide long overdue facilities for public television station KTWU. Private gifts also are being used in both cases. This 75 percent of our 18 percent increase is a total of 3/4 of a mill.

The remaining 25 percent of our 18 percent increase is being used to provide fringe benefits for our part-time employees--and this is being done in response to federal requirements placed on us. The regents universities have provided these part-time employee benefits for years--we simply are doing what the law requires.

Presentation to Board of Regents  
Page 2  
December 13, 1989

No part of the 18 percent increase is in the General Fund--nothing is going to our general operating budget.

Those are the facts--now for a little history.

I understand those who see a need for gestures, but I want to outline for you the substantive things we have done for years. Washburn University's mill levies are controlled by the Legislature. They are either capped or restricted as to use. The General Fund levy, for example, has been capped at 7 mills since 1978--eleven years with no increase in the cap. For fiscal year 1989, it dropped (with reappraisal) from 6.92 mills to the current 4.72 mills. The Debt Retirement/Construction mill levy is now capped at 3 mills. This cap went unchanged for Washburn for 32 years (1953 to 1985)--32 years without an increase in the cap. Please notice on the charts I have given you that Washburn almost always has levied less than the maximum allowed by the Legislature.

I think you can see that Washburn has been a careful steward of these tax monies for decades. I also want to point out that Washburn's total levy now is 12.75 mills (down from last year's 15.85 mills). It is our preference to do away with that levy entirely, but it is not a change which is within our power.

As you know, the University has three primary funding sources: state funds, ad valorem taxes, and student tuition. We have been saying for years now that property taxes are not an appropriate method of funding a university. Again this year we will urge the Kansas Legislature to move us into the regents system and phase out the mill levy as a major part of our funding mix--replacing it with state funding as is the case with every other public university in Kansas. We again will ask the state to provide operating funds for Washburn as is the case for every other public university in Kansas. I urge those who are concerned about the issue to join us in talking with their legislators about this change.

To date, the entire Shawnee County Delegation, many others in the state legislature, and the Governor have worked with us to deal with these problems, and we look to their help again this year. Meanwhile, we will continue to operate Washburn with efficiency, and we will continue to hold our cost of operation down and our quality of service up to the greatest degree possible.

Presentation to Board of Regents  
Page 3  
December 13, 1989

We did not pad our budget last year; we will not pad our budget next year. It is impossible to do, given the controls the Legislature has placed upon our mill levies.

I have taken too much of your time, perhaps, but I hope that these remarks have helped to clear away some misunderstanding.

*Rh Burnett*



WASHBURN UNIVERSITY OF TOPEKA  
Ad Valorem Tax Levy Limits and Mills Levied by University  
1942 -- 1990

13-5

FOR FISCAL YEAR:	GENERAL FUND		DEBT RETIREMENT & CONSTRUCTION		EMPLOYEE BENEFIT CONTRIBUTION FUND		LIABILITY EXPENSE FUND		TOTALS	
	Limits*	Actual Levy	Limits	Actual Levy	Limits	Actual Levy	Limits	Actual Levy	Limits	Actual Levy
1941-42	2.00	1.95	.25	.20					2.25	2.15
1942-43	2.00	1.80	.25	.25					2.25	2.05
1943-44	2.00	1.80	.25	.25					2.25	2.05
1944-45	2.00	1.70	.25	.25					2.25	1.95
1945-46	2.50	1.94	.25	.25					2.25	2.19
1946-47	2.50	2.10	.25	.25					2.75	2.35
1947-48	2.50	2.10	.50	.50					3.00	2.60
1948-49	2.50	2.10	.50	.50					3.00	2.60
1949-50	3.00	2.15	.50	.50					2.50	2.65
1950-51	3.00	2.65	.50	.50					3.50	3.15
1951-52	4.00	3.42	1.00	.50					5.00	3.92
1952-53	4.00	3.22	1.00	.47					5.00	3.69
1953-54	4.00	3.42	1.25	.50					5.25	3.92
1954-55	4.00	3.55	1.25	1.00					5.25	4.55
1955-56	4.00	3.69	1.25	1.00					5.25	4.69
1956-57	4.00	3.69	1.25	1.00					5.25	4.69
1957-58	5.00	4.19	1.25	1.25					6.25	5.44
1958-59	5.00	4.19	1.25	1.25					6.25	5.44
1959-60	5.00	4.75	1.25	1.25					6.25	6.00
1960-61	5.00	4.73	1.25	1.25					6.25	5.98
1961-62	5.00	4.75	1.25	1.25					6.25	6.00
1962-63	5.00	4.75	1.25	1.25					6.25	6.00
1963-64	5.00	4.75	1.25	1.25					6.25	6.00
1964-65	5.00	4.75	1.25	1.25					6.25	6.00
1965-66	5.00	4.75	1.25	1.25					6.25	6.00
1966-67	5.00	4.75	1.25	1.25					6.25	6.00
1967-68	5.00	4.615	1.25	1.215					6.25	5.83
1968-69	5.00	4.85	1.25	1.25					6.25	6.10
1969-70	5.00	4.85	1.25	1.25					6.25	6.10
1970-71	5.00	4.82	1.25	1.25					6.25	6.07
1971-72	5.00	3.632	1.25	.938					6.25	4.57
1972-73	5.00	4.317	1.25	1.124					6.25	5.441

WASHBURN UNIVERSITY OF TOPEKA  
Ad Valorem Tax Levy Limits and Mills Levied by University  
1942-1990

FOR FISCAL YEAR:	GENERAL FUND		DEBT RETIREMENT & CONSTRUCTION		EMPLOYEE BENEFIT CONTRIBUTION FUND		LIABILITY EXPENSE FUND		TOTALS	
	Limits*	Actual Levy	Limits	Actual Levy	Limits	Actual Levy	Limits	Actual Levy	Limits	Actual Levy
1973-74	5.00	4.280	1.25	1.120					6.25	5.40
1974-75	5.00	4.280	1.25	1.120					6.25	5.40
1975-76	5.00	4.350	1.25	1.15					6.25	5.50
1976-77	5.00	4.400	1.25	1.162					6.25	5.562
1977-78	5.00	4.719	1.25	1.25					6.25	5.969
1978-79	7.00	4.710	1.25	1.25	N/A	1.72			N/A	7.68
1979-80	7.00	5.70	1.25	1.25		1.43			N/A	8.38
1980-81	7.00	6.70	1.25	1.25		1.79	N/A	0.13	N/A	9.87
1981-82	7.00	6.596	1.25	1.25		1.828		0.156	N/A	9.83
1982-83	7.00	6.614	1.25	1.25		1.92		0.176	N/A	9.96
1983-84	7.00	6.587	1.25	1.25		5.948		0.075	N/A	13.86
1984-85	7.00	6.495	1.25	1.25		5.58		0.095	N/A	13.42
1985-86	7.00	6.38	2.25**	2.21		6.07		0.53	N/A	15.19
1986-87	7.00	6.14	2.25	2.17		6.10		0.63	N/A	15.04
1987-88	7.00	6.35	2.25	2.25		6.08		0.52	N/A	15.20
1988-89	7.00	6.92	2.25	2.22		6.23		0.48	N/A	15.85
1989-90 (1)	N/A	4.72	3.00	3.01		4.72		0.31	N/A	12.75

## Footnotes:

\* -- Local Ad Valorem Tax Reduction (LAVTR) included.

\*\* - This levy increased by one mill for five years,

reverts back to 1.25 mills after 1989-90. This was permanently increased to 3.00 mills by 1989 Legislature.

(1) Reappraisal Law was in effect for this year. The General Fund was limited to 4.72 mills. The other funds were exempt.

13-6

# THE CITY OF WICHITA



DEPARTMENT OF FINANCE  
 OFFICE OF DIRECTOR  
 CITY HALL — THIRTEENTH FLOOR  
 455 NORTH MAIN STREET  
 WICHITA, KANSAS 67202  
 (316) 268 4434

January 29, 1990

Post-It™ brand fax transmittal memo 7671		# of pages ▶	
To	Holdeman, C.	From	Moir
Co.	COW	Co.	COW
Dept.		Phone #	268-4434
Fax #	913-235-0766	Fax #	316-268-4567

The Honorable Keith Roe, Chairperson  
 Committee on Taxation  
 House of Representatives  
 State House  
 Topeka, Kansas

Dear Mr. Roe:

RE: House Bill No. 2700

House Bill No. 2700 establishes a limitation on property taxes levied by all local taxing subdivisions of the state for tax years 1990 and 1991. Taxes levied for debt service, health insurance, no-fund warrants, and judgments would be the only exemptions to the tax limitation. Taxing subdivisions could not levy more than the amounts certified in 1989 (for 1990 budgets). Growth in the tax base from new improvements, territory added, and personal property could be taxed at the 1989 rate. Taxing subdivisions with tax levies below the current tax lid would lose this flexibility; therefore, the bill rewards those subdivisions that increased their tax levies to the statutory maximum and penalizes those that did not do so. The City of Wichita certified an amount of taxes to be levied that was \$3,069,569 or 10.4 percent UNDER the current statutory tax lid. The City of Wichita's 1989 taxes levied increased by 1.9 percent--an amount equal to the growth in new improvements and territory added. Absent this growth, the City of Wichita would not have increased 1989 taxes levied.

The City of Wichita recognizes the problems resulting from reappraisal and classification both at a local level and statewide. The City has worked diligently to contain and minimize the use of property taxes as a method of paying for local services. The year prior to reappraisal the City's tax levy was 37.303 mills, which was 1.521 mills or 4 percent LOWER than the city's levy in 1979 (38.824 mills). The decrease was attributable to FINDING NEW REVENUE SOURCES: a countywide local option sales tax, franchise fees, user fees based on full cost of service, among others. Due to reappraisal, the City's mill levy decreased to 28.015--a REDUCTION of 9.288 mills or 25 percent.

It is not appropriate to use the "tax lid" approach to solve the property tax problem. A "tax lid" is contrary to the principle of home rule, undermines local decision-making, creates deficit conditions in local services and infrastructure, and ultimately costs the taxpayers more due to deferred maintenance.

*Y30/90  
 Attachment 14*

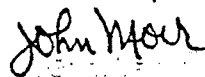
The Honorable Keith Roe, Chairperson  
Committee on Taxation  
Re: House Bill 2700  
January 29, 1990  
Page 2

Local units of government recognize the many problems associated with reappraisal and classification. These problems include a delay in statewide reappraisal for some 25 years, a heavy reliance on property taxes under the state school aid formula, and the immediate implementation of the new appraised values (rather than phasing-in the new values over a period of several years). A tax lid is perceived as a "quick fix," but it is not the answer.

The City of Wichita supports a meaningful and lasting solution to the current property tax problem. Additional revenue sources are needed to reduce the reliance on the general property tax. Such sources include income tax, sales tax, earnings tax, food and beverage tax, expanded investment authority, and there may be others. Since reappraisal/classification is a statewide problem, we support a statewide solution. As an example, an increase in the current state sales tax or income tax could be dedicated for a dollar-for-dollar reduction in current property taxes and returned to counties from which the revenue was derived and further distributed in proportion to each subdivision's share of the total taxes levied in the county (similar to the way motor vehicle property taxes are distributed). Such a tax policy would be easily administered, understandable to the citizens and business community, and equitable.

The City of Wichita is strongly opposed to House Bill No. 2700. We urge you to search out permanent solutions to the current problem--House Bill No. 2700 is not one of them.

Sincerely,



John Moir  
Director of Finance

JM/gf

14-2



*Julljohann*

KANSAS DEPARTMENT OF REVENUE

*Property Valuation Division*  
Robert B. Docking State Office Building  
Topeka, Kansas 66625-0001  
(913) 296-4218

**MEMORANDUM**

TO: THE HONORABLE KEITH ROE, CHAIRMAN  
HOUSE TAXATION COMMITTEE

FROM: ED C. ROLFS *ecRolf*  
SECRETARY OF REVENUE

DATE: JANUARY 30, 1990

RE: COMMERCIAL CIRCUIT BREAKER

-----  
Attached for your review is a draft copy of the Administration's proposed Commercial Circuit Breaker.

The proposal would involve a two year program.

Commercial property owners whose total 1989 commercial property taxes, both real and personal, exceeded 150% of their 1988 total commercial property taxes would qualify for a refund. The 1989 refund would be 60% of the excess of 1989 taxes over 150% of 1988 taxes, to a maximum of \$5000. The 1990 refund would be 30% of the excess of 1989 taxes over 150% of 1988 taxes, to a maximum of \$2500.

Increases in tax due to improvements made or acquisitions of additional property would be excluded.

*1/30/90*  
*Attachment 15*

New Sec. 1. The owner of commercial real estate whose aggregate property taxes levied in 1989 upon all of such owner's commercial property, both real and personal, exceeds the 150% of the total of property taxes levied on all of such owner's commercial property, both real and personal, in 1988 shall be entitled to a refund hereunder.

New Sec. 2. For calendar year 1989, the amount of the refund allowable hereunder shall be equal to 60% of the excess of such owner's total commercial property tax, both real and personal, for 1989 over 150% of the total of such owner's total commercial property tax, both real and personal, for 1988, provided, however, that the maximum refund allowable hereunder for 1989 shall be \$5,000.

New Sec. 3. For calendar year 1990, the amount of the refund allowable hereunder shall be equal to 30% of the excess of such owner's total commercial property tax, both real and personal, for 1989 over 150% of the total of such owner's total commercial property tax, both real and personal, for 1988, provided however that the maximum refund allowable hereunder for 1990 shall be \$2500.

New Sec. 4. In computing the amount of refund allowable hereunder, the amount of property tax paid which is due to acquisition of additional property or improvements made to existing property shall not be considered.

New Sec. 5. Claims for refunds hereunder shall be made on such forms and in such manner as the Director of Taxation may prescribe.

New Sec. 6. Claims filed hereunder for 1989 shall be due on or before October 15, 1990. Claims for 1990 shall be due on or before April 15, 1991. The Director of Taxation may extend the time for filing any claim for refund under the provisions of this act when good cause exists therefor.

New Sec. 7. The Director of Taxation shall administer and enforce this act. The Secretary of Revenue shall adopt rules and regulations for the administration of this act.

# Withholding Tax Acceleration

Sec. 15. <sup>8</sup> K.S.A. 79-3298 is hereby amended to read as follows: 79-3298. (a) With respect to any taxes withheld before April 1, 1983, every employer, other than employers who have received the prior approval of the director to file an annual return, shall file a withholding return on or before the last day of the first month following the end of the calendar quarter in which withholding was required. Such return shall be on a form prescribed by the director of taxation and shall be accompanied by payment in full of any amounts withheld by the employer. Employers who have received the approval of the director to file an annual return before the effective date of this act shall comply with the applicable provisions of subsection (b).

(b) With respect to any taxes withheld after March 31, 1983, every employer shall remit the taxes and file returns in accordance with the following provisions. (1) Whenever the total amount withheld exceeds \$8,000 in any calendar year, the employer shall remit the taxes withheld for wages paid during the first 15 days of any month on or before the 25th day of that month. The employer shall remit the taxes withheld for wages paid during the remainder of that month on or before the 10th day of the following month in accordance with the following schedule: Each calendar month shall be divided into eight remittance periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th and the last day of such month. If at the end of any one or all of such remittance periods the total undeposited taxes equal or exceed \$667, the taxes shall be remitted within three banking days. Saturdays, Sundays and legal holidays shall not count as banking days. (2) Whenever the total amount withheld exceeds \$1,200 but does not exceed \$8,000 in any calendar year, the employer shall remit the taxes withheld during any month on or before the 15th day of the following month. (3) Whenever the total amount withheld exceeds \$200 but does not exceed \$1,200 in any calendar year, the employer shall remit the

taxes withheld in any calendar quarter on or before the 25th day of the first month following the end of that calendar quarter. (4) Whenever the total amount withheld does not exceed \$200 in any calendar year, the employer shall remit the taxes withheld during that year on or before January 25 of the following year.

(c) Each remittance required under the provisions of subsection (b) shall be accompanied by a Kansas withholding tax remittance form prescribed and furnished by the director.

(d) Every employer making remittances pursuant to subsection (b) shall file a return on a form prescribed and furnished by the director for each calendar year on or before the last day of February of the following year.

(e) The excess of any remittance over the actual taxes withheld in any withholding period shall be credited against the liability for following withholding periods until exhausted. A refund shall be allowed in accordance with K.S.A. 79-32,105, and amendments thereto, where an overpayment cannot be adjusted by an offset against the liability for a subsequent withholding period.

(f) Determinations of amounts withheld during a calendar year by employers for purposes of determining filing requirements shall be made by the director upon the basis of amounts withheld by those employers during the preceding calendar year or by estimates in cases of employers having no previous withholding histories. The director is hereby authorized to modify the filing schedule for any employer when it is apparent that the original determination was inaccurate.

(g) Whenever the director has cause to believe that money withheld by an employer pursuant to this act may be converted, diverted, lost, or otherwise not timely paid in accordance with this section, the director shall have the power to require returns and payment from any such employer at any time at more frequent intervals than prescribed by this section in order to secure full payment to the state of all amounts withheld by such employer in accordance with this act.



# Privilege Tax Estimated Tax provisions

9

New Sec. 18. (a) Every national banking association, bank, trust company, and savings and loan association subject to taxation under this act whose tax liability can reasonably be expected to exceed \$500 shall pay estimated tax in the same manner as a corporation subject to the provisions of K.S.A. 79-32,101 *et seq.*. Said payment shall be made in the manner provided in K.S.A. 79-32,103 and shall be allowed as a credit against the tax imposed by this act.

(b) A penalty at the same rate per annum prescribed by subsection (b) of K.S.A. 79-2968, and amendments thereto, for interest upon delinquent or unpaid taxes shall be applied and added to a taxpayer's amount of underpayment of estimated tax due from the date the estimated tax payment was due until the same is paid or until the 15th day of the fourth month following the close of the taxable year for which such estimated tax is a credit, whichever date is earlier, but such penalty shall not be added if the total amount thereof does not exceed \$5. For purposes of this subsection, the amount of underpayment of estimated tax shall be the excess of the amount of the installment which would be required to be paid if the estimated tax were equal to 90% of the tax shown on the return for the taxable year or, if no return was filed, 90% of the tax for such year, over the amount, if any, of the installment paid on or before the last date prescribed for payment.

(c) No penalty shall be imposed upon any taxpayer subject to the provisions hereof if the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were whichever of the following is the least:

(1) The tax shown on the return of the taxpayer for the preceding taxable year, if a return was filed by the taxpayer for the preceding taxable year and such preceding year was a taxable year of 12 months; or

(2) (A) an amount equal to 90% of the tax for the taxable year computed by placing on an annualized basis the taxable income: (i) For the first three months of the taxable year, in the case of the installment required to be paid in the fourth month; (ii) for the first three months or for the first five months of the taxable year, in the case of the installment required to be paid in the sixth month; (iii) for the first six months or for the first eight months of the taxable year in the case of the installment required to be paid in the ninth month; and (iv) for the first nine months or for the first 11 months of the taxable year, in the case of the installment required to be paid in the 12th month of the taxable year.

(B) For purposes of this subsection (2), the taxable income shall be placed on an annualized basis by (i) multiplying by 12 the taxable income referred to in subsection (2)(A), and (ii) dividing the resulting amount by the number of months in the taxable year (three, five, six, eight, nine, or 11, as the case may be) referred to in subsection (2)(A).

Sec. <sup>10</sup> K.S.A. 79-41a03 is hereby amended to read as follows: 79-41a03. (a) The tax levied and collected pursuant to K.S.A. 79-41a02 and amendments thereto shall become due and payable by the club, caterer or drinking establishment monthly, or on or before the ~~last~~ 25th day of the month immediately succeeding the month in which it is collected, but any club, caterer or drinking establishment filing an annual or quarterly return under the Kansas retailers' sales tax act, as prescribed in K.S.A. 79-3607 and amendments thereto, shall, upon such conditions as the secretary of revenue may prescribe, pay the tax required by this act on the same basis and at the same time the club, caterer or drinking establishment pays such retailers' sales tax. Each club, caterer or drinking establishment shall make a true report to the department of revenue, on a form prescribed by the secretary of revenue, providing such information as may be necessary to determine the amounts to which any such tax shall apply for all gross receipts derived from the sale of alcoholic liquor by the club, caterer or drinking establishment for the applicable month or months, which report shall be accompanied by the tax disclosed thereby. Records of gross receipts derived from the sale of alcoholic liquor shall be kept separate and apart from the records of other retail sales made by a club, caterer or drinking establishment in order to facilitate the examination of books and records as provided herein.

(b) The secretary of revenue or the secretary's authorized representative shall have the right at all reasonable times during business hours to make such examination and inspection of the books and records of a club, caterer or drinking establishment as may be necessary to determine the accuracy of such reports required hereunder.

(c) The secretary of revenue is hereby authorized to administer and collect the tax imposed hereunder and to adopt such rules and regulations as may be necessary for the efficient and effective administration and enforcement of the collection thereof. Whenever any club, caterer or drinking establishment liable to pay the tax imposed hereunder refuses or neglects to pay the same, the amount, including any penalty, shall be collected in the manner prescribed for the collection of the retailers' sales tax by K.S.A. 79-3617 and amendments thereto.

(d) The secretary of revenue shall remit daily to the state treasurer all revenue collected under the provisions of this act. The state treasurer shall deposit the entire amount of each remittance in the state treasury. Subject to the maintenance requirements of the local alcoholic liquor refund fund created under K.S.A. 79-41a09 and amendments thereto, 25% of the remittance shall be credited to the state general fund, 5% shall be credited to the community alcoholism and intoxication programs fund created by K.S.A. 41-1126 and amendments thereto and the balance shall be credited to the local alcoholic liquor fund created by K.S.A. 79-41a04 and amendments thereto.

(e) Whenever, in the judgment of the secretary of revenue, it is necessary, in order to secure the collection of any tax, penalties or interest due, or to become due, under the provisions of this act, the secretary may require any person subject to such tax to file a bond with the director of taxation under conditions established by and in such form and amount as prescribed by rules and regulations adopted by the secretary.


*Liquor Tax (79-4103) Acceleration*

Sec. 16. K.S.A. 79-4103 is hereby amended to read as follows: 79-4103. On or before the ~~last~~ 25<sup>th</sup> day of each calendar month, every person engaged in the business of selling alcoholic liquor at retail, every microbrewery selling beer to consumers, every farm winery selling wine to consumers in this state and every distributor selling alcoholic liquor or cereal malt beverage to clubs, drinking establishments or caterers in this state during the preceding calendar month shall make a return to the director of taxation upon forms prescribed and furnished by the director, stating: (a) The name and address of the seller; (b) the total amount of gross sales subject to the tax imposed by K.S.A. 79-4101 and amendments thereto during the preceding calendar month; and (c) any other pertinent information the director requires. The person making the return shall, at the time of making the return, pay to the director of taxation the amount of tax imposed by K.S.A. 79-4101 and amendments thereto. The director of taxation may extend the time for making returns and paying the tax for any period not to exceed 60 days, under rules and regulations adopted by the secretary of revenue.



**KANSAS DEPARTMENT OF REVENUE**  
*Division of Property Valuation*  
Robert B. Docking State Office Building  
Topeka, Kansas 66612-1585

**MEMORANDUM**

TO: John Luttjohann, Director  
FROM: Pete Davis, ARTS Manager   
DATE: January 29, 1990  
SUBJECT: Proposed Commercial Circuit Breaker

I have reprocessed our data base sample to address a first year impact of a 60% refund (with a \$5,000 max.) on the increase of 89 taxes over 88 taxes if the property owner's 89 taxes were in excess of 150% of the 88 taxes. The second year impact was based upon a 30% refund (with a \$2,500 max.).

The original sample consisted of 416 "OTHER" class parcels. 39 samples which referenced property holdings in other counties were eliminated from the study. An additional 43 samples which had tax increases due to new construction or new parcel acquisitions were excluded. This left a base of 329 samples representing 565 parcels.

**NOTES ON PROPOSED LEGISLATION**

The difference between property tax levied in 1988 vs. 1989 is assumed to mean the sum of all property taxes (real, personal and inventory) levied upon the same.

No mixed commercial/residential use properties were considered in this sample because neither the taxes nor assessed values for 1988 were allocated by subclass. The legislation is not clear as to the eligibility of these properties.

The impact of reappraisal and classification was based upon all commercial properties held by the property owner, not just those which saw an increase in taxes overall.

Property owners who saw increases in 1989 taxes due to new parcel acquisitions, or changes due to new construction, were not considered eligible.

**CALCULATION OF FISCAL IMPACT**

1st YEAR

128 samples qualified out of 329 = 38.9%  
average refund of \$793.77 per qualified owner  
each sample represents approximately 1.72 parcels  
65,135 other class properties / 1.72 = 37,869 owners  
37,869 X 38.9% qualification rate = 14,731 eligible owners  
X an average refund of \$793.77 = \$11,693,025

2nd YEAR average refund of \$396.88 per qualified owner  
X 14,731 eligible owners = \$5,846,439

**TOTAL COST \$17,539,464**

## HOUSE BILL 2620

An average county-wide effective tax rate  $>3.4\%$  was used to test all parcels for eligibility. The actual tax rate for each sample was not calculated. Average effective tax rate data was not available for 16 counties. The estimates were taken from a recent Kansas Inc. study.

The difference between property tax levied in 1988 vs. 1989 is assumed to mean the sum of all property taxes (real, personal and inventory) levied upon the same.

No mixed commercial/residential use properties were considered in this sample because neither the taxes nor assessed values for 1988 were allocated by subclass. The legislation is not clear as to the eligibility of these properties.

The impact of reappraisal and classification was based upon **all** commercial properties held by the property owner, not just those which saw an increase in taxes overall.

Property owners who saw increases in 1989 taxes due to new parcel acquisitions, or changes due to new construction, were not considered **not** eligible.

### CALCULATION OF FISCAL IMPACT

56 samples qualified out of 372 = 15.05%.

Average refund per qualified owner: \$1,012.62.

Each sample represents 1.80 parcels.

65,135 other class properties/1.80 = 36,186 owners.

36,186 x 15.05% = 5,446 qualified owners x an average refund of \$1,012.62 = \$5,514,729.



**KANSAS DEPARTMENT OF REVENUE**  
*Division of Property Valuation*  
Robert B. Docking State Office Building  
Topeka, Kansas 66612-1585

**MEMORANDUM**

**TO:** Martha Carithers  
**FROM:** Vicki Lignitz  
**DATE:** January 26, 1990  
**SUBJECT:** Commercial Circuit Breaker Study H.B. 2632

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I have reprocessed our data base sample to address the impact of a 50% refund on the increase of 1989 taxes over 1988 taxes, up to \$5,000.

The original sample consisted of 416 "OTHER" class taxpayers. The 44 samples which referenced property holdings in other counties were eliminated from the study. An additional 40 samples (taxpayers) were eliminated because tax increases were attributed to new construction or the purchase of additional parcels. Because this bill allows taxpayers to take advantage of relief on a per parcel basis only 1 parcel samples were selected. This reduced the sample size to 238 parcels. The data base will be expanded next week to allow for more extensive analysis on multiple parcel holdings.

**NOTES**

The difference between property tax levied in 1988 vs. 1989 is assumed to mean the sum of all property taxes (real, personal and inventory) levied upon the same.

No mixed commercial/residential use properties were considered in this sample because neither the taxes nor assessed values for 1988 were allocated by subclass. The legislation is not clear as to the eligibility of these properties.

No test small business or effective tax rate qualification test was applied to the owner's property.

This study did not include the additional fiscal impact from ag buildings which may qualify. Although the additional impact is expected to be minimal, the county treasurer may not have the information necessary to determine the previous value of these buildings and would therefore be unable to calculate a refund.

**CALCULATION OF FISCAL IMPACT**

67 parcels qualified out of 238 = 28.2%  
average refund of \$ 1093.16 per qualified parcel  
65,135 X 28.2% qualification rate = 18,368 eligible parcels  
X an average refund of \$1093.16 = \$20,079,230.00



**KANSAS DEPARTMENT OF REVENUE**  
*Division of Property Valuation*  
**Robert B. Docking State Office Building**  
**Topeka, Kansas 66612-1585**

**MEMORANDUM**

**TO:** John R. Luttjohann, Director  
**FROM:** Pete Davis, Appraisal Research Manager  
**DATE:** January 25, 1990  
**SUBJECT:** Commercial Circuit Breaker Study H.B.2670

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I have reprocessed our data base sample to address the impact of a 50% refund on the increase of 1989 taxes over 1988 taxes, up to \$15,000.

The original sample consisted of 416 "OTHER" class taxpayers. The 44 samples which referenced property holdings in other counties were eliminated from the study. An additional 40 samples (taxpayers) were eliminated because tax increases were attributed to new construction or the purchase of additional parcels. This left a sample base of 332 taxpayers.

**NOTES**

The difference between property tax levied in 1988 vs. 1989 is assumed to mean the sum of all property taxes (real, personal and inventory) levied upon the same.

No mixed commercial/residential use properties were considered in this sample because neither the taxes nor assessed values for 1988 were allocated by subclass. The legislation is not clear as to the eligibility of these properties.

This fiscal note was based upon an extension of tax relief to the owner of commercial real estate only. Although some qualified tenants could expect a refund equivalent to the landlord's portion, a greater percentage may be more likely to see total tax reductions due to the inventory exemption. A more conservative approach was therefore employed in the calculation.

No test small business or effective tax rate qualification test was applied to the owner's property.

**CALCULATION OF FISCAL IMPACT**

82 taxpayers qualified out of 332 = 24.7%  
average refund of \$ 1,538 per qualified taxpayer  
each taxpayer represents approximately 1.71 parcels  
65,135 other class properties / 1.71 = 38,090 taxpayers  
38,090 X 24.7% qualification rate = 9,408 eligible taxpayers  
X an average refund of \$1,538 = \$14,469,500



**KANSAS DEPARTMENT OF REVENUE**  
*Division of Property Valuation*  
**Robert B. Docking State Office Building**  
Topeka, Kansas 66612-1585

**MEMORANDUM**

**TO:** PVD District and Regional Appraisers  
**FROM:** Pete Davis, Research & Technical Service Manager *PD*  
**DATE:** January 4, 1990  
**SUBJECT:** Commercial Circuit Breaker Survey

---

The Secretary of Revenue has requested that PVD prepare a sample data base to predict the impact of a commercial circuit breaker tax relief program. We are not sure at this time what eligibility requirements will be addressed in the legislation. However, we have anticipated the criteria which could be considered.

The survey process will be similar to work you did last year on the residential circuit breaker. Five basic steps will be involved.

- A. Run a selectability report
- B. Select the samples
- C. Interview the property owner
- D. Research 88 and 89 taxes
- E. Complete and mail the summary report

You will be asking some sensitive income related questions to property owners. Please let the interviewee know that this information will remain confidential. If the property owner declines to participate, select another parcel. The deadline for all summary sheets to be in Topeka is 12:00 noon Friday, January 19, 1990. Please mail in the summary sheet(s) for each county to me as you complete it.

Thank you.

cc: George Donatello, Bureau Chief

Instructions Attached



A. Run a Selectability report.

Create this selectability "problem" for immediate execution. It only runs off the commercial file so it should not take very long (5-30 minutes).

```
FMT350-1                SELECTABILITY PROGRAM

REPORT FORMAT NAME      RANDOM      PROJECT NUMBER      98390
LCI (R,C,B,A,H, OR BLANK)  C                PARCEL STATUS 1
LAST MAINT DATE         000000      MAXIMUM RECORDS    999999
OUTPUT TYPE             D      (D = DETAIL, R = NO GROUP, A = ALL, T = TOTALS)
WHICH FILE              C      (C = CAMA, S = SALE)

                        CALCULATION DEFINITIONS

CMD<9> FOR HELP MENU
```

```
FMT350-2                SELECTABILITY PROGRAM

REPORT FORMAT NAME      RANDOM
                        ENTER SELECTION CRITERIA
SELECT CLASS-PRE = OU/OR PRINT LD-USE-PRE NAM-1-OWNR

                        ENTER ID RANGE (LOW) TO (HIGH)
                        TO
                        TO
                        TO
                        TO
                        TO
                        TO

SAVE REPORT CRITERIA (Y OR N )      N

CMD<9> FOR HELP MENU
```

**FOR MAINFRAME COUNTIES ONLY**

Replace NAM-1-OWNR in Print statement with appropriate abbreviation used by county for owner's name. If no abbreviation available, delete NAM-1-OWNR from Print statement.

## B. SELECT THE SAMPLE

After the selectability report is run, select the parcels to be used in the sample.

First, refer to the last page of the detail report and find the "non zero occurrences" for the LD-USE-PRE column (total parcels printed).

Next, find the number of samples to be selected for the county. See Exhibit A.

Use the following formula to locate the sample parcels to be selected.

Non zero occurrences / (no. of samples + 1) = (drop the decimal) every \_\_\_th parcel selected.

Example: 379 parcels printed (non zero occurrences)  
Allen County (3 samples required)

$$\begin{aligned} & 379 / (3 + 1) \\ = & 379 / 4 \\ = & 94.75 \\ = & 94 \end{aligned}$$

Select every 94th parcel until three samples have been found

Count and select parcel 94

188 (94 + 94)

282 (94 + 94 + 94)

Listed on the detail selectability report.

## C. INTERVIEW THE PROPERTY OWNER

Use the instructions below to assist you with the interview and filling out the Summary Report. Start by explaining to the property owner (or anyone who will answer the questions) the purpose of this survey. Although, one parcel for this property owner was selected, it will be necessary to identify all parcels owned by this individual or company located in the county. The interview questions start with item 2 and ends with item 12. If the property owner will not answer question 11 or 12, pick another parcel from the selectability report and start over.

1. S#: Sample Number
2. INTERVIEWEE: Name of individual who provided answers to questions.
3. PHONE NUMBER: It may be necessary to return a call to the interviewee if additional follow up information is needed.
4. PAR: The total number of comm/ind parcels under the same ownership, located in the county. This

would include properties jointly or partly owned by an individual, the parent company, other affiliates or divisions located in the county. (It will be necessary to obtain all the parcel identification numbers in order to answer questions 13-16.)

5. ADD: The number of additional commercial/industrial parcels under the same ownership located in other Kansas counties. This would include properties owned by affiliates or divisions of the parent company.
6. BUS: The type of business. Enter one of the three codes below.
- M - Manufacturing  
G - General Construction  
O - Other
7. NC: Was there any new construction, additions or rehabilitation (restoration) which took place in 1988 on any property identified in question 4 or 5 ? Enter Y or N.
8. PUR: Were any parcels identified in question 4 or 5 purchased in 1988? Enter Y or N.
9. OWN: Were all parcels identified in question 4 or 5 owner occupied (as opposed to rented out) during 1987 and 1988? Enter Y or N.
10. EMP: Number of persons employed by the business. Includes affiliates or divisions of the parent company inside and outside the county. If the interviewee is not sure exactly how many ask for an estimate. Ask which category the number of employees would fall into if necessary  $\leq 25$ ,  $>25$ ,  $>50$  or  $>100$ .
11. GROSS INC: Ask which category the business (including all divisions and affiliates) would fall into:
- During each of the last three fiscal years, the business has exceeded.
- A. \$4,000,000 Gross Annual Income  
B. \$3,000,000 Gross Annual Income  
C. \$1,500,000 Gross Annual Income  
D. \$Less than \$1,500,000 Gross Annual Income

12. TAXABLE INC: Ask which category the business (including all divisions and affiliates) would fall into:

During 1988, the Federal taxable income of the business:

- A. Exceeded \$100,000
- B. Exceeded \$ 50,000
- C. Exceeded \$ 25,000
- D. Less than or equal to \$ 25,000

13. 88 RE TAX: Total 1988 real estate taxes for the properties identified in question 4.

14. 88 PP TAX: Total 1988 personal property taxes for the properties identified in questions 4.

15. 89 RE TAX: Total 1989 real estate taxes for the properties identified in question 4.

16. 89 PP TAX: Total 1989 personal property taxes for the properties identified in question 4.

**D. RESEARCH 88 AND 89 TAXES**

After you obtain every parcel identification number associated with the sample property selected, it will be necessary to obtain the personal property and real estate taxes for 1988 and 1989. These total should be added up and entered into boxes 13-16 on the summary form.

**E. COMPLETE AND MAIL IN SUMMARY FORM**

Make sure the county name and number is recorded at the top of each form used. Be sure to enter the total number of C/I parcels obtained from the Selectability Detail Report (total non zero occurrences). Hold on to the actual selectability report for 30 days in case we need to ask you questions about a particular sample. Do not mail it to Topeka. Please mail each county to me as you complete it so we can begin data entry. The deadline for all material to be in Topeka is noon, Friday, January 19, 1990.

## EXHIBIT A

No. of Samples	County	No. of Samples	County
3	Allen	2	Linn
2	Anderson	1	Logan
2	Atchison	5	Lyon
2	Barber	3	Marion
7	Barton	3	Marshall
4	Bourbon	5	McPherson
3	Brown	1	Meade
7	Butler	3	Miami
1	Chase	2	Mitchell
1	Chautauqua	8	Montgomery
4	Cherokee	1	Morris
1	Cheyenne	1	Morton
1	Clark	3	Nemaha
2	Clay	4	Neosho
3	Cloud	2	Ness
3	Coffey	2	Norton
1	Comanche	3	Osage
6	Cowley	1	Osborne
6	Crawford	1	Ottawa
2	Decatur	2	Pawnee
4	Dickinson	2	Phillips
2	Doniphan	3	Pottawatomie
9	Douglas	2	Pratt
2	Edwards	1	Rawlins
2	Elk	11	Reno
5	Ellis	2	Republic
3	Ellsworth	3	Rice
6	Finney	6	Riley
5	Ford	2	Rooks
5	Franklin	2	Rush
4	Geary	3	Russell
2	Gove	9	Saline
2	Graham	2	Scott
2	Grant	63	Sedgwick
2	Gray	5	Seward
1	Greeley	23	Shawnee
3	Greenwood	1	Sheridan
1	Hamilton	2	Sherman
2	Harper	2	Smith
4	Harvey	2	Stafford
1	Haskell	1	Stanton
1	Hodgeman	2	Stevens
2	Jackson	4	Sumner
2	Jefferson	3	Thomas
2	Jewell	1	Trego
27	Johnson	2	Wabaunsee
1	Kearny	1	Wallace
2	Kingman	2	Washington
1	Kiowa	1	Wichita
3	Labette	3	Wilson
1	Lane	1	Woodson
5	Leavenworth	16	Wyandotte
2	Lincoln		



C/I CIRCUIT BREAKER SUMMARY INDEXED BY PERCENT CHANGE  
50% OR \$5000 WITH 100% INCREASE

*Sort By Percent Change*

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
298 SEDGWICK	1	60.67	299205.44	1694.51	39119.58	299256.11	40813.09	-86.36	-258443.0	0.00
297 SEDGWICK	3	0.00	10950.66	1246.85	1339.29	10950.66	2386.14	-76.38	-8364.52	0.00
80 ELLSWORTH	1	250.44	1352.20	431.54	37.32	1602.64	468.86	-70.74	-1133.78	0.00
182 MONTGOMERY	1	1632.61	642.37	217.84	450.23	2274.98	668.07	-70.63	-1606.91	0.00
77 ELLIS	2	828.72	7108.78	1852.16	483.58	7937.50	2335.74	-70.57	-5601.76	0.00
341 STEVENS	2	569.52	3601.62	947.74	301.60	4171.14	1249.34	-70.05	-2921.80	0.00
237 RUSH	2	5090.08	22333.98	6415.32	1861.26	27424.06	8277.58	-69.82	-19146.48	0.00
277 SEDGWICK	1	32.91	15388.35	165.18	4584.26	15421.26	4749.44	-69.20	-10571.82	0.00
170 MARSHALL	1	147.58	0.00	46.28	0.00	147.58	46.28	-68.64	-101.30	0.00
12 BARTON	1	3417.30	8987.62	3878.26	135.64	12404.92	4013.90	-67.64	-8391.02	0.00
310 SEWARD	1	650.00	3690.55	1019.37	388.54	4340.55	1407.91	-67.56	-2932.64	0.00
206 OTTAWA	1	383.89	2270.58	861.22	31.93	2654.47	893.15	-66.35	-1761.32	0.00
79 ELLSWORTH	1	279.58	457.42	234.24	14.82	737.00	249.06	-66.21	-487.94	0.00
241 SALINE	3	2272.82	7712.48	2715.44	685.00	9985.30	3400.44	-65.95	-6584.86	0.00
33 CHEROKEE	1	1446.18	0.00	494.23	0.00	1446.18	494.23	-65.63	-951.95	0.00
248 SALINE	1	415.00	4417.56	1704.04	47.76	4832.56	1751.80	-63.75	-3080.76	0.00
125 JOHNSON	1	5847.42	56151.02	11907.36	11207.48	61998.44	23114.84	-62.72	-38883.60	0.00
250 SCOTT	1	1017.00	3331.00	1389.00	255.00	4348.00	1644.00	-62.19	-2704.00	0.00
354 WICHITA	1	117.67	308.21	163.32	3.30	425.88	166.62	-60.88	-259.26	0.00
36 CLAY	2	1673.84	3324.22	837.00	1156.36	4998.06	1993.36	-60.12	-3004.70	0.00
144 JOHNSON	1	64.28	571.50	210.47	44.48	635.78	254.95	-59.90	-380.83	0.00
239 RUSSELL	1	1063.20	4229.18	2013.74	152.99	5292.38	2166.73	-59.06	-3125.65	0.00
350 WALLACE	3	1362.38	2323.60	1436.14	156.14	3686.99	1592.28	-56.80	-2093.70	0.00
73 ELK	1	473.64	185.54	205.24	32.48	659.18	287.72	-56.35	-371.46	0.00
286 SEDGWICK	1	1157.03	43840.07	3836.18	15871.19	44997.10	19707.37	-56.20	-25289.73	0.00
132 JOHNSON	1	4198.57	8644.44	5430.93	246.94	12843.01	8677.87	-56.79	-7165.14	0.00
53 CRAWFORD	1	481.62	1609.69	571.30	272.56	2091.31	943.86	-54.87	-1147.45	0.00
176 MIAMI	2	835.92	7132.62	2704.64	995.24	7968.54	3699.88	-53.57	-4268.66	0.00
3 ALLEN	1	382.62	629.88	458.86	14.70	1012.50	473.56	-53.23	-538.94	0.00
110 HARPER	5	3275.00	15660.00	8221.00	1115.00	18935.00	9336.00	-50.69	-9599.00	0.00
338 STAFFORD	1	170.50	64.06	35.18	80.62	234.56	115.80	-50.53	-118.76	0.00
10 BARTON	2	1015.94	1465.22	1052.56	185.29	2481.16	1238.84	-50.07	-1242.32	0.00
35 CLARK	1	573.72	1573.94	1015.89	66.49	2147.56	1082.38	-49.60	-1065.28	0.00
122 JOHNSON	1	687.00	2686.32	1662.00	39.18	3373.32	1701.18	-49.57	-1672.14	0.00
187 MONTGOMERY	2	1320.42	626.88	911.57	77.65	1947.30	989.22	-49.20	-958.08	0.00
290 SEDGWICK	1	21381.93	136378.85	28070.73	52408.49	157760.78	80479.22	-48.99	-77281.56	0.00
210 POTTAWATOMIE	1	150.31	489.07	290.63	38.31	639.38	328.94	-48.55	-310.44	0.00
274 SEDGWICK	2	3954.57	12463.94	8444.75	166.74	16418.51	8611.49	-47.55	-7807.02	0.00
343 SUMNER	2	1530.68	1469.78	1569.78	22.80	3000.46	1592.58	-46.92	-1407.88	0.00
43 COMANCHE	1	155.82	0.00	83.02	0.00	155.82	83.02	-46.72	-72.80	0.00
305 SEDGWICK	2	16559.13	19871.65	17575.83	2102.36	36430.78	19679.19	-45.98	-16751.59	0.00
171 MCPHERSON	2	387.96	4299.46	818.28	1749.51	4687.42	2567.79	-45.22	-2119.63	0.00
186 MONTGOMERY	2	1504.10	1818.37	672.18	1167.53	3322.47	1839.81	-44.63	-1482.66	0.00
288 SEDGWICK	1	937.00	68970.01	2525.81	36962.20	69907.01	39489.01	-43.61	-30418.00	0.00
69 DOUGLAS	3	2759.88	50798.88	6555.32	24856.94	53558.76	31522.26	-41.14	-22036.50	0.00
23 BUTLER	3	1968.92	23770.92	6533.85	8626.12	25739.84	15259.97	-40.71	-10479.87	0.00
266 SEDGWICK	1	2507.15	7828.31	5678.89	594.15	10935.46	6373.05	-38.34	-3962.41	0.00

C/I CIRCUIT BREAKER SUMMARY INDEXED BY PERCENT CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
177 MIAMI	1	1555.70	1320.98	1257.66	530.76	2875.58	1788.42	-37.83	-1088.36	0.00
235 ROOKS	1	402.08	2197.94	917.54	700.47	2600.02	1618.01	-37.77	-982.01	0.00
281 SEDGWICK	9	377573.00	959.93	241195.13	675.78	378542.93	341950.91	-35.11	-136592.00	0.00
269 SEDGWICK	1	3980.01	46008.95	8643.37	23790.96	49988.96	32434.33	-35.12	-17554.63	0.00
345 THOMAS	2	2488.92	5029.99	4457.37	452.42	7518.91	4529.79	-34.43	-2989.12	0.00
153 LOGAN	1	975.56	1550.54	1251.70	410.98	2527.10	1652.68	-34.21	-864.42	0.00
336 SMITH	1	31.04	571.76	39.50	361.33	502.80	400.93	-33.49	-201.87	0.00
201 NORTON	2	1301.50	4176.14	2526.54	1193.89	5477.64	3720.59	-32.08	-1757.11	0.00
143 JOHNSON	1	2773.03	581.72	2304.21	13.46	3354.75	2317.67	-30.91	-1037.08	0.00
14 BARTON	1	1547.08	2187.58	2379.88	200.98	3734.64	2580.86	-30.99	-1153.78	0.00
200 NORTON	1	1124.00	1406.08	1559.04	192.20	2530.08	1751.24	-30.78	-778.84	0.00
54 CRAWFORD	1	2045.33	1762.68	2455.59	175.48	3808.01	2641.17	-30.64	-1166.84	0.00
251 SEDGWICK	1	546.24	8147.23	1737.24	4301.19	8593.47	5038.43	-30.54	-2655.04	0.00
67 DOUGLAS	2	3057.46	9835.18	8527.52	701.10	12902.64	9228.72	-28.47	-3673.92	0.00
356 WILSON	1	134.24	117.61	110.00	70.86	251.85	180.86	-28.19	-70.99	0.00
18 BOURBON	4	97048.03	4471.44	50568.74	22542.88	101519.47	73111.62	-27.98	-28407.85	0.00
208 PAWNEE	2	1002.11	1552.12	1831.46	11.82	2584.23	1843.28	-27.83	-740.95	0.00
337 STAFFORD	2	1271.54	4234.28	1714.52	2259.97	5505.82	3974.49	-27.81	-1531.33	0.00
117 JACKSON	1	953.44	739.79	995.10	233.22	1692.14	1228.32	-27.41	-463.82	0.00
217 RENO	1	1127.00	548.00	1218.00	0.00	1675.00	1218.00	-27.28	-457.00	0.00
64 DOUGLAS	1	4455.74	9394.78	9065.16	1108.12	13851.52	10171.28	-26.97	-3680.24	0.00
236 RUSH	1	385.51	421.64	433.96	169.30	807.15	503.25	-25.26	-203.89	0.00
309 SEWARD	5	3772.75	11487.12	10575.62	936.12	15259.88	11512.74	-24.56	-3747.14	0.00
342 SUMNER	1	353.60	473.82	598.10	26.85	827.42	624.95	-24.47	-202.47	0.00
6 ATCHISON	1	5127.66	4277.84	5949.58	173.78	9405.30	7123.35	-24.25	-2281.94	0.00
309 SEDGWICK	1	43.40	373.83	214.72	103.55	417.23	318.38	-23.69	-98.85	0.00
115 HASKELL	1	1001.64	2334.74	2331.00	222.95	3336.38	2553.96	-23.45	-782.42	0.00
2 ALLEN	1	2429.00	7793.86	6999.50	1019.62	10216.85	8019.12	-21.53	-2197.74	0.00
225 REPUBLIC	1	270.74	1032.32	399.73	523.83	1303.12	1022.56	-21.53	-280.56	0.00
307 SEWARD	1	0.00	2305.52	1175.72	647.38	2305.52	1827.10	-20.55	-481.48	0.00
230 RILEY	3	5752.40	11589.89	13950.98	751.75	18451.29	14712.74	-20.35	-3738.55	0.00
228 RILEY	1	477.94	725.45	914.02	54.95	1204.43	958.98	-19.55	-245.45	0.00
58 DOUGLAS	1	0.00	384.10	100.52	212.85	384.10	315.38	-18.41	-78.72	0.00
15 BARTON	2	735.42	5103.04	3104.20	2507.68	5838.45	5711.88	-16.47	-1126.58	0.00
189 MORTON	2	2003.26	3880.92	4765.48	132.83	5804.19	4901.31	-15.56	-902.87	0.00
137 JOHNSON	1	7754.65	13537.40	12825.19	4410.24	20392.05	17235.43	-15.48	-3156.62	0.00
11 BARTON	1	4535.00	8450.00	9240.00	1755.00	12995.00	11095.00	-15.31	-1900.00	0.00
154 LANE	1	493.00	689.00	751.00	251.00	1122.00	1002.00	-15.23	-120.00	0.00
335 SHERMAN	1	2345.46	1925.76	3478.46	147.35	4272.22	3525.84	-15.13	-646.38	0.00
315 SHAWNEE	2	2798.09	1587.51	3598.98	131.18	4385.70	3730.15	-14.95	-655.54	0.00
194 NEOSHO	1	1523.38	1501.08	2548.18	39.24	3124.44	2587.42	-13.99	-437.02	0.00
150 LINCOLN	1	516.72	1294.10	793.62	786.33	1810.82	1579.95	-12.75	-230.87	0.00
358 WOODSON	2	647.44	1034.02	629.35	858.92	1581.46	1485.28	-11.49	-195.18	0.00
1 ALLEN	1	324.12	43.60	294.58	31.18	367.72	325.76	-11.41	-41.96	0.00
107 GREENWOOD	1	5595.46	1599.44	5387.18	1092.14	7284.90	5479.32	-11.05	-605.58	0.00
193 NEOSHO	1	4994.12	5318.80	5774.60	1325.50	11312.92	10100.10	-10.72	-1212.82	0.00
255 SEDGWICK	2	642.17	3152.35	2355.60	1042.97	3794.52	3398.57	-10.43	-395.95	0.00



C/I CIRCUIT BREAKER SUMMARY INDEXED BY PERCENT CHANGE  
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COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
152 LABETTE	1	2157.13	1743.60	2808.76	694.22	3900.73	3502.98	-10.20	-397.75	0.00
129 JOHNSON	1	2753.14	3082.98	5198.51	45.44	5835.02	5243.95	-10.15	-592.07	0.00
340 STEVENS	1	472.39	82.80	371.25	131.20	555.19	502.45	-9.50	-52.74	0.00
216 RENO	1	2503.00	894.00	2830.00	358.00	3497.00	3168.00	-8.84	-309.00	0.00
124 JOHNSON	4	5055.69	7938.10	9346.93	3448.50	13993.79	12795.43	-8.65	-1198.36	0.00
355 WILSON	1	1929.92	522.40	2120.82	142.02	2452.32	2262.84	-7.70	-189.48	0.00
221 RENO	1	8665.00	23175.00	21952.00	7703.00	31840.00	29655.00	-6.93	-2175.00	0.00
100 GOVE	1	154.14	700.66	647.50	155.85	854.80	803.36	-6.02	-51.44	0.00
9 BARBER	3	2742.36	4814.02	6351.00	774.85	7556.38	7135.85	-5.57	-420.53	0.00
50 DICKINSON	1	578.82	654.45	1095.84	78.73	1233.27	1174.57	-4.75	-58.70	0.00
289 SEDGWICK	2	4652.08	25.94	4439.38	19.13	4679.02	4458.51	-4.71	-220.51	0.00
311 SHAWNEE	1	3850.05	5214.27	8014.11	643.43	9054.32	8557.54	-4.49	-406.78	0.00
112 HARVEY	1	431.11	524.75	756.70	119.43	955.87	915.13	-4.16	-39.74	0.00
227 RICE	1	235.43	8.57	226.52	10.47	244.00	236.99	-2.87	-7.01	0.00
214 PRATT	2	2406.14	3813.75	5980.20	66.16	6219.30	6046.36	-2.79	-173.94	0.00
278 SEDGWICK	1	16274.41	0.00	15925.14	0.00	16274.41	15925.14	-2.15	-349.27	0.00
120 JEWELL	2	619.90	820.80	1057.06	165.48	1240.70	1222.54	-1.46	-18.16	0.00
318 SHAWNEE	2	1080.50	824.38	1704.98	175.75	1904.88	1680.79	-1.27	-224.19	0.00
39 CLOUD	2	3958.04	0.00	3927.54	0.00	3958.04	3927.54	-0.77	-30.40	0.00
109 HAMILTON	1	5741.79	4390.25	8149.59	1918.21	10132.07	10059.86	-0.71	-72.27	0.00
352 WYANDOTTE	1	1412.43	15712.28	4255.73	13850.78	18124.71	19106.51	-0.10	-18.20	0.00
333 SHERIDAN	3	2498.28	1391.10	3772.38	137.54	3689.38	3909.92	0.53	20.54	0.00
85 FORD	1	793.00	663.00	1346.00	118.00	1456.00	1464.00	0.55	8.00	0.00
324 SHAWNEE	1	2020.78	5326.47	6514.87	1901.95	8347.25	8416.82	0.83	69.57	0.00
292 SEDGWICK	1	606.20	229.01	794.45	51.98	835.21	846.43	1.34	11.22	0.00
353 WASHINGTON	1	346.30	25.00	359.66	16.66	372.30	378.34	1.62	6.04	0.00
348 THOMAS	1	1389.05	583.71	1322.01	592.03	1972.75	2014.04	2.09	41.28	0.00
101 GRAHAM	5	2706.26	4050.20	5555.79	1357.57	6756.46	6913.36	2.32	156.90	0.00
47 COWLEY	1	803.21	921.00	1761.10	7.25	1724.21	1768.35	2.56	44.14	0.00
184 MONTGOMERY	3	5821.26	28772.63	26623.03	8973.94	34593.91	35595.97	2.90	1002.06	0.00
357 WILSON	1	26789.36	13705.90	37878.36	10005.35	46495.25	47883.72	2.98	1387.45	0.00
29 CHAUTAUQUA	1	329.16	614.16	745.40	241.66	943.32	987.06	4.64	43.74	0.00
24 BUTLER	1	1117.50	0.00	1175.65	0.00	1117.50	1175.65	5.28	58.05	0.00
207 PAWNEE	1	1161.37	4240.28	5121.30	571.16	5401.57	5692.45	5.39	290.89	0.00
52 CRAWFORD	1	808.94	3428.01	3899.37	520.14	4236.95	4508.51	6.41	271.56	0.00
283 SEDGWICK	1	2586.49	6077.05	4825.57	4406.28	8660.54	8231.85	6.60	571.31	0.00
113 HARVEY	1	6053.41	35669.23	15323.06	14523.58	28722.64	30845.64	7.39	2124.00	0.00
213 PRATT	1	861.00	153.04	995.36	96.98	1014.04	1053.34	7.82	79.30	0.00
349 TREGO	1	159.34	252.26	357.22	124.06	451.50	491.28	8.79	39.68	0.00
240 RUSSELL	1	639.50	701.42	1180.34	279.66	1340.92	1460.00	8.88	119.08	0.00
38 CLOUD	1	1101.76	1510.92	1999.92	847.70	2512.58	2847.52	8.99	234.94	0.00
92 FRANKLIN	1	6808.60	0.00	7428.60	0.00	6808.60	7428.60	9.11	620.00	0.00
71 EDWARDS	1	256.06	188.50	417.72	58.88	444.56	486.60	9.46	42.04	0.00
365 WYANDOTTE	1	3186.47	6361.81	10027.52	490.22	9548.28	10517.74	10.15	969.46	0.00
58 DICKINSON	1	616.14	97.53	739.66	53.06	713.57	791.72	10.94	78.05	0.00
262 SEDGWICK	1	13651.55	15145.09	34095.34	5737.73	35797.64	39833.07	11.27	4035.43	0.00
84 FINNEY	4	50529.00	17659.00	61751.00	14586.00	58248.00	76347.00	11.87	8059.00	0.00

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C/O CIRCUIT BREAKER SUMMARY INDEXED BY PERCENT CHANGE  
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COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PF TAX	RE TAX	PF TAX	TOTAL TAX	TOTAL TAX			
97 GEARY	1	1122.31	387.49	1718.42	0.00	1509.76	1718.42	13.82	208.66	0.00
223 RENO	1	390.00	608.00	1051.00	85.00	998.00	1136.00	13.83	138.00	0.00
105 GREELEY	1	3231.00	250.00	3931.00	143.00	3451.00	3974.00	13.84	482.00	0.00
234 BOOKS	1	622.82	0.00	710.50	0.00	622.82	710.50	14.08	87.68	0.00
273 SEDGWICK	1	835.49	895.00	1472.18	506.00	1730.48	1978.18	14.31	247.70	0.00
34 CHEYENNE	3	1186.26	958.66	2428.18	24.04	2144.92	2452.22	14.33	307.30	0.00
103 GRANT	2	575.82	513.06	1327.72	35.10	1189.94	1362.82	14.53	172.88	0.00
26 BUTLER	1	404.01	0.00	453.08	0.00	404.01	453.08	14.62	59.07	0.00
271 SEDGWICK	0	9747.22	61.37	11100.30	148.96	9808.59	11249.26	14.69	1440.67	0.00
168 MARION	5	2750.95	3543.50	6345.41	962.89	6294.55	7248.29	15.16	953.74	0.00
40 COFFEY	1	1477.38	89.94	1794.00	23.04	1567.32	1807.04	15.29	239.72	0.00
322 SHAWNEE	4	28520.59	18185.55	53361.75	1055.52	45806.14	54447.27	16.33	7641.13	0.00
52 DONIPHAN	2	1754.78	2432.06	4254.72	644.60	4196.34	4899.32	16.74	702.98	0.00
246 SALINE	1	1131.54	870.54	2180.22	175.70	2002.08	2356.92	17.72	354.84	0.00
185 MONTGOMERY	1	202.49	860.23	1104.02	147.19	1052.72	1251.21	17.74	198.49	0.00
151 LINN	1	383.70	145.88	632.60	0.00	529.58	632.60	19.46	103.02	0.00
93 FRANKLIN	1	122.80	208.14	241.59	153.86	330.94	395.44	19.49	64.50	0.00
90 FRANKLIN	1	405.04	27.59	504.44	13.56	432.72	518.10	19.73	85.38	0.00
181 MONTGOMERY	3	4471.88	1827.33	2419.71	5147.50	6299.21	7857.21	20.13	1258.00	0.00
27 BUTLER	1	1891.56	955.70	3153.94	275.04	2547.26	3423.98	20.43	881.72	0.00
352 WASHINGTON	18	38324.96	43890.16	90899.52	8679.50	82219.12	99579.02	21.12	17359.90	0.00
95 GEARY	1	1278.00	653.28	2347.66	5.52	1931.28	2353.18	21.95	421.90	0.00
126 JOHNSON	1	2046.56	0.00	2501.54	0.00	2046.56	2501.54	22.23	454.98	0.00
159 LINCOLN	1	3048.78	2810.60	5242.12	947.02	5859.38	7189.14	22.69	1329.76	0.00
208 SEWARD	1	3094.86	4206.90	8934.15	85.16	7301.38	8970.32	22.86	1668.95	0.00
370 WYANDOTTE	1	7409.54	11411.70	18415.12	4800.94	18315.24	23216.08	23.39	4400.82	0.00
188 MORRIS	1	1146.92	1746.44	2914.62	653.32	2893.35	3577.94	23.66	684.59	0.00
222 RENO	1	1750.00	2266.00	4004.00	992.00	4016.00	4896.00	24.40	980.00	0.00
50 CRAWFORD	1	1273.56	2323.12	3957.94	403.12	3496.98	4361.08	24.71	264.08	0.00
356 SEDGWICK	1	1881.49	675.55	3871.15	152.03	2561.04	3233.19	25.95	662.15	0.00
109 GREENWOOD	3	256.76	0.00	324.12	0.00	256.76	324.12	26.23	67.36	0.00
96 GEARY	3	1767.36	5653.06	6629.55	2574.57	7420.42	9484.12	26.73	1988.70	0.00
369 WYANDOTTE	10	9360.73	3321.10	14676.12	1400.42	12581.83	15075.54	26.77	3394.71	0.00
196 NESS	5	15021.00	5036.00	27161.00	874.00	22056.00	27975.00	26.94	5919.00	0.00
198 NESS	5	15021.00	5036.00	27161.00	874.00	22056.00	27975.00	26.94	5919.00	0.00
204 OSAGE	1	542.88	1928.06	1332.84	1302.00	2070.94	2634.84	27.23	563.90	0.00
315 SHAWNEE	1	2082.32	983.07	3560.23	351.51	3055.39	3901.74	27.28	835.35	0.00
93 FINNEY	1	3537.00	90.00	4065.00	552.00	3627.00	4618.00	27.32	991.00	0.00
193 MONTGOMERY	5	4454.44	5113.75	9355.55	2899.01	9559.19	12254.56	28.03	2695.37	0.00
72 EDWARDS	10	16950.18	14664.88	35089.88	5616.18	31615.06	40706.06	28.76	9091.00	0.00
155 LYON	1	5545.34	392.99	7055.18	619.76	5932.32	7675.94	29.39	1743.62	0.00
295 SEDGWICK	2	1442.92	41.91	1633.05	289.09	1484.83	1922.14	29.45	437.31	0.00
233 RILEY	1	1980.98	1426.32	3015.24	1396.47	3407.30	4411.71	29.48	1004.41	0.00
134 JOHNSON	1	2584.25	235.44	3649.37	20.20	2819.69	3559.57	30.14	849.88	0.00
203 OSAGE	2	3842.49	2446.05	6421.38	1754.44	6288.55	8185.82	30.17	1897.27	0.00
197 NESS	2	1256.00	0.00	1652.00	0.00	1256.00	1652.00	30.49	386.00	0.00
199 NESS	2	1256.00	0.00	1652.00	0.00	1256.00	1652.00	30.49	386.00	0.00

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50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
394 SHERMAN	5	3874.70	1602.90	5825.06	324.07	5477.02	7149.13	30.53	1672.11	0.00
44 COWLEY	1	695.82	289.99	1234.48	59.14	986.81	1293.62	31.09	306.81	0.00
157 MARION	1	106.44	0.00	139.90	0.00	106.44	139.90	31.44	33.46	0.00
127 JOHNSON	2	1104.81	44.48	1373.90	164.72	1149.29	1538.62	33.88	389.33	0.00
55 DOUGLAS	1	5893.05	570.46	8506.60	196.25	6463.52	8702.85	34.55	2239.33	0.00
21 BROWN	4	2553.16	1663.11	5812.88	57.50	4316.27	5870.38	36.01	1554.11	0.00
7 ATCHISON	3	3023.96	420.56	4612.34	79.64	3444.52	4691.98	36.22	1247.46	0.00
224 RENO	1	874.00	0.00	1197.00	0.00	874.00	1197.00	36.55	323.00	0.00
114 HARVEY	1	1826.22	1286.55	4177.04	122.34	3114.77	4299.38	38.03	1184.61	0.00
165 LYON	2	2932.54	1128.22	5362.34	304.34	4060.76	5605.68	38.07	1544.92	0.00
4 ANDERSON	1	477.28	150.89	716.78	151.05	528.17	867.94	38.15	339.67	0.00
360 WYANDOTTE	1	356.74	1868.06	2951.84	143.14	2234.80	3094.98	38.49	860.18	0.00
244 SALINE	1	1309.88	3239.00	4805.14	1515.79	4548.88	6320.93	38.95	1772.05	0.00
141 JOHNSON	1	2450.21	195.68	3195.22	527.60	2678.89	3722.82	39.12	1046.93	0.00
293 SEDGWICK	1	4055.33	4053.36	9224.50	2076.62	2119.69	11301.12	39.20	3182.43	0.00
294 SEDGWICK	2	38861.67	56707.75	103882.28	1960.39	75559.43	105842.67	40.06	30273.24	0.00
220 RENO	1	7751.00	2593.00	13953.00	738.00	10454.00	14707.00	40.55	4253.00	0.00
249 SALINE	1	3918.24	1577.35	7563.84	167.52	5495.60	7731.36	40.58	2235.76	0.00
195 NEOSHO	1	4070.42	891.72	6391.10	655.96	4982.14	7047.06	42.02	2084.92	0.00
85 FORD	2	1944.00	499.00	3255.00	217.00	2448.00	3472.00	42.12	1029.00	0.00
299 SEDGWICK	1	354.39	1559.44	2855.37	18.51	2023.83	2883.88	42.50	850.05	0.00
276 SEDGWICK	1	4189.57	0.00	5973.12	0.00	4189.57	5973.12	42.57	1783.55	0.00
31 CHEROKEE	12	6256.89	7083.33	16933.86	2185.40	13340.22	19039.26	42.72	5699.04	0.00
317 SHAWNEE	4	7910.31	4793.03	17223.34	896.32	12693.34	18119.66	42.75	5426.32	0.00
371 WYANDOTTE	1	5679.34	0.00	9563.97	0.00	5679.34	9563.97	43.15	3884.63	0.00
325 SHAWNEE	2	709.43	2203.99	2877.68	1302.81	2512.42	4180.49	43.54	1269.07	0.00
358 WYANDOTTE	1	48125.49	8553.90	81707.33	1073.02	56690.39	82780.35	46.05	26095.96	0.00
282 SEDGWICK	2	2622.41	534.36	4641.68	0.00	3156.77	4641.68	47.04	1484.91	0.00
41 COPPEY	2	596.80	130.44	1016.75	50.25	727.24	1077.02	48.10	349.78	0.00
256 SEDGWICK	1	697.51	178.12	1287.31	11.28	875.63	1298.59	48.30	422.96	0.00
42 COPPEY	1	1925.14	1032.44	4085.16	314.00	2557.58	4400.16	48.75	1442.58	0.00
312 SHAWNEE	1	1320.96	1338.04	3440.06	627.88	2719.02	4067.94	49.81	1348.92	0.00
63 DOUGLAS	1	954.92	1403.24	2789.00	806.38	2398.16	3595.38	49.92	1197.22	0.00
304 SEDGWICK	1	10821.94	4722.42	20954.78	2399.06	15544.35	23353.84	50.30	7819.49	0.00
260 SEDGWICK	1	3001.10	971.43	4955.34	1011.70	3972.53	5977.04	50.46	2004.51	0.00
175 MCPHERSON	1	1350.86	67.84	2053.14	90.10	1418.70	2143.24	51.07	724.44	0.00
56 DECATUR	2	205.81	0.00	311.48	0.00	205.81	311.48	51.34	105.67	0.00
191 NEMAHA	1	259.55	41.68	461.48	50.16	341.34	521.54	52.82	180.30	0.00
45 COWLEY	1	763.35	114.29	1304.45	43.99	877.64	1348.43	53.54	470.78	0.00
321 SHAWNEE	2	2821.41	25.35	4342.15	37.03	2546.75	4379.23	53.83	1532.47	0.00
178 MITCHELL	4	1014.24	514.20	2520.55	456.50	1928.44	2979.15	54.48	1050.71	0.00
205 OSBORNE	1	357.34	0.00	270.54	298.64	357.34	559.18	54.95	201.84	0.00
133 JOHNSON	6	38033.46	15524.44	80017.43	3723.45	53657.90	83740.89	55.05	35092.99	0.00
152 KIDWA	4	987.00	1432.82	2544.72	1251.22	2419.82	3795.94	56.87	1376.12	0.00
259 SEDGWICK	1	471.49	353.25	1069.85	231.72	824.74	1301.57	57.52	475.80	0.00
105 GREENWOOD	1	177.50	0.00	281.94	0.00	177.50	281.94	58.84	104.44	0.00
219 RENO	1	471.00	0.00	758.00	0.00	471.00	758.00	60.93	287.00	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY PERCENT CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
280 SEDGWICK	2	2555.05	0.00	4215.02	0.00	2555.05	4215.02	64.97	1659.97	0.00
215 RENO	1	664.00	429.00	1527.00	287.00	1093.00	1814.00	65.97	721.00	0.00
275 SEDGWICK	3	4235.97	19257.95	29346.27	9658.26	23493.93	39004.53	65.02	15510.50	0.00
287 SEDGWICK	1	1290.25	0.00	2151.65	0.00	1290.25	2151.65	65.76	861.40	0.00
245 SALINE	2	3239.00	1208.54	5533.00	890.05	4447.54	7423.06	65.90	2975.52	0.00
249 SCOTT	1	1956.00	0.00	2296.00	0.00	1956.00	2296.00	68.08	330.00	0.00
215 HAWLINS	1	1524.21	505.85	3409.05	345.42	2233.09	3754.47	68.13	1521.58	0.00
145 JOHNSON	2	4715.78	347.78	8412.88	107.18	5063.55	8520.06	68.25	3456.50	0.00
354 WYANDOTTE	1	1882.92	0.00	3179.24	0.00	1882.92	3179.24	68.95	1296.32	0.00
232 RILEY	1	3757.98	3076.46	10905.34	545.72	5834.46	11556.05	69.09	4721.50	0.00
152 LINN	1	953.38	1043.32	2833.06	585.15	1995.70	3519.22	75.25	1523.52	0.00
175 MIAMI	1	1950.90	2055.94	5069.06	1009.28	3407.84	6078.34	75.35	2570.50	0.00
142 JOHNSON	2	825.54	0.00	1473.40	0.00	825.54	1473.40	78.48	647.86	0.00
247 SALINE	1	1590.82	1162.34	4734.30	367.18	2853.15	5101.48	78.80	2248.32	0.00
51 DONIPHAN	1	2835.00	218.50	5399.12	170.08	3113.50	5559.20	78.87	2453.70	0.00
85 DECATUR	1	434.53	370.68	1175.66	265.12	505.21	1441.78	79.06	635.57	0.00
357 WYANDOTTE	3	3770.43	489.30	7075.07	575.80	4259.73	7553.87	79.55	3394.14	0.00
140 JOHNSON	1	1150.48	41.45	2059.97	87.32	1191.94	2147.29	80.15	955.35	0.00
92 ELLSWORTH	1	273.34	405.44	1177.98	45.55	578.78	1224.54	80.42	545.85	0.00
99 GOVE	1	333.50	0.00	422.28	0.00	233.50	422.28	80.77	188.78	0.00
13 BARTON	1	438.00	55.15	871.42	24.55	493.15	835.08	81.70	402.92	0.00
331 SHAWNEE	1	2774.77	1457.55	7570.03	75.33	4242.76	7745.36	82.55	3502.60	0.00
104 GRAY	1	3241.00	0.00	5924.00	0.00	3241.00	5924.00	82.75	2683.00	0.00
229 RILEY	1	5570.25	2155.30	10370.74	5595.91	8725.56	15955.65	82.99	7241.09	0.00
202 OSAGE	2	780.27	573.53	2355.00	113.86	1353.50	2478.85	83.10	1125.06	0.00
135 JOHNSON	4	128237.84	10814.88	253713.57	3439.75	135052.72	257153.33	84.93	118100.51	0.00
359 WYANDOTTE	1	212.12	0.00	393.97	0.00	212.12	393.97	85.25	180.85	0.00
20 BROWN	1	514.57	55.85	987.85	81.95	570.42	1055.82	87.55	499.40	0.00
112 JACKSON	1	2151.58	0.00	4047.00	0.00	2151.58	4047.00	85.09	1895.32	0.00
313 SHAWNEE	1	2934.80	530.47	6289.37	220.35	3455.27	6509.71	88.40	3054.45	0.00
148 JOHNSON	2	1543.07	2122.02	6584.99	351.20	3555.09	6946.19	89.52	3281.10	0.00
319 SHAWNEE	1	517.40	354.47	1554.60	18.07	871.87	1572.57	91.85	800.80	0.00
351 WALLACE	1	142.15	0.00	272.96	0.00	142.15	272.96	92.01	130.80	0.00
19 BOURBON	1	973.94	18.17	1653.56	50.85	892.11	1714.52	92.19	822.41	0.00
295 SEDGWICK	1	1887.47	80.83	3592.74	135.09	1958.30	3828.83	94.52	1853.53	0.00
320 SHAWNEE	1	527.54	743.12	2345.35	324.05	1370.55	2570.41	94.83	1295.75	0.00
48 COWLEY	1	1595.20	201.01	3552.02	49.35	1895.21	3711.40	95.73	1815.19	0.00
355 SEDGWICK	1	1875.50	0.00	3578.03	0.00	1875.50	3578.03	95.11	1802.53	0.00
75 ELLIS	1	271.27	0.00	540.75	0.00	271.27	540.75	99.34	269.48	0.00
88 FORD	1	847.00	0.00	1689.00	0.00	847.00	1689.00	99.41	842.00	0.00
270 SEDGWICK	1	755.58	0.00	1507.99	0.00	755.58	1507.99	99.50	752.11	0.00
94 FRANKLIN	1	1454.84	92.19	3051.25	71.79	1555.94	3123.05	100.59	1555.11	783.05
355 WYANDOTTE	3	2424.55	0.00	4973.79	0.00	2424.55	4973.79	101.01	2449.13	0.00
85 FINNEY	7	2805.00	147.00	5932.00	15.00	2953.00	5947.00	101.39	2994.00	1497.00
25 BUTLER	1	391.48	55.84	985.58	24.45	448.32	910.04	102.99	451.72	230.85
98 GEARY	2	1034.91	50.25	2154.10	88.31	1085.15	2242.41	105.64	1157.25	575.62
45 COWLEY	1	93.82	1019.22	1584.32	738.18	1113.04	2322.50	108.55	1209.45	504.73

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY PERCENT CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
252 SEDGWICK	1	3477.08	958.44	9173.01	106.91	4445.52	5279.92	108.75	4834.40	2417.20
231 RILEY	1	159.04	62.22	352.46	99.87	221.26	452.33	109.35	241.07	0.00
347 THOMAS	1	4.89	0.00	10.30	0.00	4.89	10.30	110.53	5.41	2.71
272 SEDGWICK	1	775.52	0.00	1645.62	0.00	775.52	1645.62	112.20	870.10	435.05
301 SEDGWICK	3	4532.70	0.00	9593.55	0.00	4532.70	9593.55	112.98	5100.85	2550.42
211 POTTAWATOMIE	1	207.76	115.33	659.98	29.99	323.09	689.97	115.55	566.85	183.44
156 LEAVENWORTH	1	1649.32	0.00	3538.84	0.00	1649.32	3538.84	114.56	1889.52	944.76
102 GRAHAM	2	788.10	264.54	2055.51	212.99	1052.64	2268.50	115.51	1215.85	607.93
174 MEADE	1	401.70	0.00	859.86	0.00	401.70	859.86	115.54	458.16	234.08
332 SHAWNEE	1	1320.22	275.43	3331.13	141.15	1595.65	3472.28	117.51	1875.63	938.32
157 LEAVENWORTH	1	953.55	4.23	2030.18	2.21	957.79	2092.39	118.49	1134.60	567.30
295 SEDGWICK	3	3594.67	4342.05	12350.19	5039.23	7936.72	17389.42	119.10	9452.70	4726.35
287 SEDGWICK	1	495.44	0.00	1087.23	0.00	495.44	1087.23	119.45	591.79	295.50
49 CRAWFORD	1	74.12	385.97	985.53	25.35	450.09	1012.89	120.15	552.80	275.40
81 ELLSWORTH	1	459.52	216.74	1510.44	6.55	676.26	1515.99	124.32	840.73	420.37
345 SUMNER	1	964.00	290.00	2748.76	94.71	1254.00	2843.47	125.75	1589.47	794.73
56 DOUGLAS	2	729.62	2052.68	4340.18	1375.89	2782.30	6315.86	127.04	3534.56	0.00
263 SEDGWICK	1	871.00	511.91	2942.42	213.33	1382.91	3155.75	128.30	1772.84	885.42
37 FORD	1	950.00	0.00	2253.00	0.00	990.00	2253.00	128.59	1273.00	595.50
302 SEDGWICK	3	3840.81	0.00	8864.05	0.00	3840.81	8864.05	130.79	5023.24	2511.62
17 BOURBON	1	13872.03	1971.93	25975.80	9981.18	15843.96	36955.98	133.25	21113.02	5000.00
333 STANTON	1	305.16	0.00	718.26	0.00	305.16	718.26	133.37	413.10	206.55
151 KINGMAN	1	898.00	0.00	2119.00	0.00	898.00	2119.00	133.97	1221.00	610.50
147 JOHNSON	1	325.77	0.00	770.91	0.00	325.77	770.91	136.64	445.14	222.57
291 SEDGWICK	1	1253.44	0.00	2858.98	99.32	1253.44	2958.30	136.81	1714.86	857.43
351 WIANDOTTE	2	23898.56	0.00	55964.01	0.00	23898.56	56964.01	138.36	33065.45	0.00
115 HODGEMAN	1	258.00	33.00	575.00	21.00	291.00	595.00	139.18	405.00	202.50
154 LYON	1	1485.84	712.30	5021.70	273.35	2198.14	5295.05	140.89	3098.92	1548.46
209 PHILLIPS	1	359.50	150.55	1151.75	78.42	510.15	1240.18	143.10	730.32	355.01
284 SEDGWICK	1	2073.08	34.42	5130.85	15.94	2107.51	5145.79	144.21	3035.28	1519.64
159 MARSHALL	1	298.25	157.42	1015.35	97.14	455.74	1113.52	144.33	657.72	0.00
138 JOHNSON	2	5555.73	389.84	13354.01	1317.58	5946.57	14681.59	145.89	8735.02	4367.51
145 JOHNSON	1	7847.93	4925.12	31303.09	553.48	12774.11	31866.57	149.45	19092.45	5000.00
212 POTTAWATOMIE	1	1076.54	0.00	2598.65	0.00	1076.54	2698.69	150.65	1622.14	811.07
344 SUMNER	1	170.90	145.32	771.08	24.34	315.12	795.42	151.62	479.30	239.55
172 MCPHERSON	1	1318.04	235.60	3781.38	159.30	1553.64	3950.68	154.29	2397.04	1195.52
314 SHAWNEE	1	2215.21	0.00	5772.41	0.00	2215.21	5772.41	150.58	3557.20	1775.50
300 SEDGWICK	1	523.30	64.85	1503.02	32.33	588.15	1535.35	151.05	947.30	473.50
30 CHEROKEE	1	395.24	213.85	1522.00	83.78	509.13	1605.78	153.52	995.55	498.32
75 ELLIS	1	1158.57	73.12	3215.52	32.65	1231.75	3248.27	153.71	2015.52	1008.25
149 KEARNY	1	451.00	152.00	1515.00	107.00	513.00	1522.00	154.50	1009.00	504.50
257 SEDGWICK	1	749.90	0.00	2008.20	0.00	749.90	2008.20	167.80	1258.30	629.15
242 SALINE	1	322.50	320.98	1570.22	155.06	643.53	1725.28	158.03	1081.70	540.85
279 SEDGWICK	1	2757.51	0.00	7444.33	0.00	2757.51	7444.33	158.98	4676.72	2338.35
15 BARTON	1	373.08	0.00	979.54	28.28	373.08	1007.82	170.14	634.74	0.00
135 JOHNSON	1	1077.85	0.00	2922.52	0.00	1077.85	2922.52	171.15	1844.77	922.38
119 JEFFERSON	1	177.46	0.00	481.25	0.00	177.46	481.25	171.19	303.80	151.90

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY PERCENT CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
255 SEDGWICK	0	932.51	0.00	2574.62	0.00	932.51	2574.62	176.10	1642.11	921.05
28 BUTLER	1	257.32	0.00	756.75	0.00	257.32	756.75	193.09	499.43	0.00
5 ANDERSON	4	525.14	314.41	2442.86	0.00	339.55	2442.86	190.37	1603.31	801.55
74 ELLIS	5	1856.09	0.00	5424.68	0.00	1856.09	5424.68	192.26	3568.59	0.00
131 JOHNSON	2	3834.52	0.00	11226.71	0.00	3834.52	11226.71	192.75	7392.19	3695.09
123 JOHNSON	1	401.63	0.00	1195.55	0.00	401.63	1195.55	197.67	793.92	396.95
372 WYANDOTTE	2	1073.34	313.85	4128.49	17.62	1387.19	4146.11	198.99	2758.92	1379.46
190 NEMAHA	2	872.50	57.12	2976.62	104.20	929.62	2780.62	199.14	1851.20	925.60
238 RUSSELL	1	432.66	23.62	1359.78	14.75	456.28	1374.53	201.25	918.25	459.12
329 SHAWNEE	1	466.35	249.39	2019.17	141.15	715.74	2150.32	201.83	1444.66	722.29
254 SEDGWICK	1	576.27	0.00	1794.88	0.00	576.27	1794.88	211.47	1218.61	509.31
57 DICKINSON	1	385.18	25.44	1269.84	16.66	410.62	1286.50	213.31	875.88	437.34
264 SEDGWICK	1	1189.96	110.76	4071.58	38.50	1300.72	4110.08	215.98	2803.36	1404.68
179 MITCHELL	1	324.84	0.00	1044.82	0.00	324.84	1044.82	221.64	719.98	355.99
128 JOHNSON	2	18306.11	0.00	59144.72	0.00	18306.11	59144.72	223.09	40838.61	0.00
253 SEDGWICK	50	118894.00	0.00	384433.00	0.00	118894.00	384433.00	223.34	265539.00	5000.00
330 SHAWNEE	1	1207.44	65.91	2972.66	1150.74	1274.35	4123.40	223.57	2846.06	1424.62
51 CRAWFORD	1	343.12	90.84	1373.54	49.72	433.96	1423.26	227.97	989.30	494.65
111 HARPER	1	851.00	228.00	2574.00	965.00	1079.00	3540.00	228.08	2451.00	1230.50
323 SHAWNEE	1	143.91	162.87	854.10	152.94	306.78	1007.04	228.26	700.26	350.13
91 FRANKLIN	1	795.84	109.86	2905.02	104.80	905.70	3009.82	232.32	2104.12	1052.06
8 BARBER	1	420.44	0.00	1397.93	0.00	420.44	1397.93	232.49	977.49	488.75
180 MONTGOMERY	1	971.61	184.50	3832.25	49.79	1156.11	3902.04	237.51	2745.93	1372.97
78 ELLIS	1	900.10	0.00	3052.50	0.00	900.10	3052.50	239.13	2152.40	1075.20
155 LEAVENWORTH	3	1054.95	24.55	3691.98	13.55	1079.52	3705.64	243.27	2626.12	1313.06
226 RICE	1	100.49	12.25	143.81	253.44	112.74	407.25	261.23	294.51	147.25
70 DOUGLAS	1	724.20	2925.15	10540.80	2815.04	3650.36	13458.84	268.64	9806.48	4503.24
327 SHAWNEE	1	1433.51	0.00	5300.32	0.00	1433.51	5300.32	259.74	3866.81	1933.40
139 JOHNSON	1	221.38	82.00	1150.55	1.18	303.38	1151.74	279.54	848.36	424.18
37 CLAY	3	654.34	82.28	2804.80	55.96	736.62	2860.76	288.36	2124.14	0.00
353 WYANDOTTE	1	781.75	24.14	3201.11	11.85	805.90	3212.19	298.58	2406.29	1203.14
32 CHEROKEE	2	632.34	0.00	2761.90	0.00	632.34	2761.90	336.77	2129.56	1064.78
22 BROWN	1	881.36	110.87	4794.78	31.64	992.23	4826.42	386.42	3834.19	1917.10
150 KINGMAN	2	405.00	79.00	2442.00	0.00	485.00	2442.00	403.51	1957.00	0.00
325 SHAWNEE	1	255.63	2357.09	12385.10	1293.54	2523.72	13669.74	421.01	11046.02	5000.00
303 SEDGWICK	7	6690.74	0.00	41977.51	0.00	6690.74	41977.51	527.40	35286.77	0.00
192 NEMAHA	2	449.03	0.00	2872.30	0.00	449.03	2872.30	539.57	2423.27	1211.54
121 JEWELL	1	103.32	41.34	1302.44	23.12	144.66	1325.56	815.33	1180.90	0.00
130 JOHNSON	1	489.29	0.00	4813.12	0.00	489.29	4813.12	883.69	4323.83	0.00
158 LEAVENWORTH	1	152.40	0.00	1767.34	10.08	152.40	1777.42	1066.29	1625.02	812.51
328 SHAWNEE	1	273.73	0.00	3289.53	0.00	273.73	3289.53	1101.41	3014.90	1507.45
59 DICKINSON	1	105.30	55.13	2982.50	32.25	160.43	2934.79	1729.33	2774.35	1387.18
251 SEDGWICK	1	77.83	0.00	7051.82	1057.12	77.83	8128.94	10344.48	8051.11	4025.59
*** Total ***										
	671	1783598.09	1631285.29	3125196.21	515155.41	3414884.38	3640364.62			105483.51

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01/27/90

Sort By County

C/I CIRCUIT BREAKER SUMMARY INDEXED BY COUNTY  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCNT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
1 ALLEN	1	324.12	43.60	294.58	31.18	367.72	325.76	-11.41	-41.96	0.00
2 ALLEN	1	2425.00	7793.86	6999.50	1019.62	10218.86	8019.12	-21.53	-2199.74	0.00
3 ALLEN	1	382.62	629.88	458.86	14.70	1012.50	473.56	-53.23	-538.94	0.00
4 ANDERSON	1	477.28	150.89	716.78	151.06	628.17	867.84	38.15	239.67	0.00
5 ANDERSON	4	525.14	314.41	2442.86	0.00	839.55	2442.86	190.97	1603.31	801.66
6 ATCHISON	2	5127.66	4277.64	6949.58	173.78	9405.30	7123.36	-24.26	-2281.94	0.00
7 ATCHISON	3	3023.96	420.55	4612.34	79.54	3444.52	4691.98	36.22	1247.46	0.00
8 BARBER	1	420.44	0.00	1397.93	0.00	420.44	1397.93	232.48	977.49	488.75
9 BARBER	3	2742.36	4814.02	6361.00	774.85	7555.38	7135.85	-5.57	-420.53	0.00
10 BARTON	2	1015.94	1465.22	1052.56	186.28	2481.16	1238.84	-50.07	-1242.32	0.00
11 BARTON	1	4535.00	8460.00	9240.00	1765.00	12995.00	11005.00	-15.31	-1990.00	0.00
12 BARTON	1	3417.30	8987.62	3878.26	135.64	12404.92	4013.90	-67.64	-8391.02	0.00
13 BARTON	1	438.00	55.16	871.42	24.66	493.16	896.08	81.70	402.92	0.00
14 BARTON	1	1547.08	2187.56	2379.88	200.98	3734.54	2580.86	-30.89	-1153.78	0.00
15 BARTON	2	735.42	6103.04	3104.20	2607.58	6838.46	5711.88	-16.47	-1126.58	0.00
16 BARTON	1	373.08	0.00	979.54	28.28	373.08	1007.82	170.14	634.74	0.00
17 BOURBON	1	13872.03	1971.93	26975.80	9981.18	15843.96	36956.98	133.26	21113.02	5000.00
18 BOURBON	4	97048.03	4471.44	50568.74	22542.88	101519.47	73111.62	-27.98	-28407.85	0.00
19 BOURBON	1	873.94	18.17	1663.66	50.86	892.11	1714.52	92.19	822.41	0.00
20 BROWN	1	514.57	55.85	987.86	81.96	570.42	1069.82	87.55	499.40	0.00
21 BROWN	4	2553.16	1653.11	5812.88	57.50	4316.27	5870.38	36.01	1554.11	0.00
22 BROWN	1	881.36	110.87	4794.78	31.64	992.23	4826.42	386.42	3834.19	1917.10
23 BUTLER	3	1968.92	23770.92	6533.85	8626.12	25739.84	15259.97	-40.71	-10479.87	0.00
24 BUTLER	1	1117.60	0.00	1176.55	0.00	1117.60	1176.55	5.28	59.05	0.00
25 BUTLER	1	391.48	56.84	885.58	24.46	448.32	910.04	102.99	461.72	230.86
26 BUTLER	1	404.01	0.00	463.08	0.00	404.01	463.08	14.62	59.07	0.00
27 BUTLER	1	1891.55	955.70	3153.94	275.04	2847.26	3428.98	20.43	581.72	0.00
28 BUTLER	1	267.32	0.00	756.75	0.00	267.32	756.75	183.09	489.43	0.00
29 CHAUTAUQUA	1	329.16	614.16	745.40	241.66	943.32	987.06	4.54	43.74	0.00
30 CHEROKEE	1	395.24	213.89	1522.00	83.78	609.13	1605.78	163.62	996.65	498.32
31 CHEROKEE	13	6256.89	7083.33	15933.86	2105.40	13340.22	19039.26	42.72	5699.04	0.00
32 CHEROKEE	2	632.34	0.00	2761.90	0.00	632.34	2761.90	336.77	2129.56	1064.78
33 CHEROKEE	1	1446.18	0.00	494.23	0.00	1446.18	494.23	-55.83	-951.95	0.00
34 CHEYENNE	3	1186.26	958.66	2429.18	24.04	2144.92	2452.22	14.33	307.30	0.00
35 CLARK	1	573.72	1573.94	1015.89	56.49	2147.65	1082.38	-49.60	-1065.28	0.00
36 CLAY	2	1673.84	3324.22	837.00	1156.36	4998.06	1993.36	-60.12	-3004.70	0.00
37 CLAY	2	654.34	82.28	2804.80	55.96	736.62	2860.76	288.36	2124.14	0.00
38 CLOUD	1	1101.76	1510.92	1999.92	847.70	2612.68	2847.62	8.99	234.94	0.00
39 CLOUD	2	3958.04	0.00	3927.64	0.00	3958.04	3927.64	-0.77	-30.40	0.00
40 COFFEY	1	1477.38	89.94	1784.00	23.04	1567.32	1807.04	15.29	239.72	0.00
41 COFFEY	2	595.80	130.44	1016.76	60.26	727.24	1077.02	48.10	349.78	0.00
42 COFFEY	1	1925.14	1032.44	4086.16	314.00	2957.58	4400.16	48.78	1442.58	0.00
43 COMANCHE	1	155.82	0.00	83.02	0.00	155.82	83.02	-46.72	-72.80	0.00
44 COWLEY	1	696.82	289.99	1234.48	59.14	986.81	1293.62	31.09	306.81	0.00
45 COWLEY	1	763.35	114.29	1304.45	43.98	877.64	1348.43	53.64	470.79	0.00
46 COWLEY	1	93.82	1019.22	1584.32	738.18	1113.04	2322.50	108.66	1209.46	604.73
47 COWLEY	1	803.21	921.00	1761.10	7.25	1724.21	1768.35	2.56	44.14	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY COUNTY  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCNT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
48 COWLEY	1	1695.20	201.01	3562.02	49.38	1896.21	3711.40	95.73	1815.19	0.00
49 CRAWFORD	1	74.12	385.97	986.53	26.36	460.09	1012.89	120.15	552.80	276.40
50 CRAWFORD	1	1273.86	2223.12	3957.94	403.12	3496.98	4361.06	24.71	864.08	0.00
51 CRAWFORD	1	343.12	90.84	1373.54	49.72	433.96	1423.26	227.97	985.30	494.65
52 CRAWFORD	1	808.94	3428.01	3888.37	620.14	4236.95	4508.51	6.41	271.56	0.00
53 CRAWFORD	1	481.62	1609.69	671.30	272.56	2091.31	943.86	-54.87	-1147.45	0.00
54 CRAWFORD	1	2045.33	1762.66	2465.69	175.48	3808.01	2641.17	-30.64	-1166.84	0.00
55 DECATUR	1	434.53	370.68	1176.66	265.12	805.21	1441.78	79.06	636.57	0.00
56 DECATUR	2	205.81	0.00	311.48	0.00	205.81	311.48	51.34	105.67	0.00
57 DICKINSON	1	385.18	25.44	1269.84	16.66	410.62	1285.50	213.31	875.88	437.94
58 DICKINSON	1	616.14	97.53	738.66	53.05	713.67	791.72	10.94	78.05	0.00
59 DICKINSON	1	105.30	55.13	2902.50	32.29	160.43	2934.79	1729.33	2774.36	1387.18
60 DICKINSON	1	578.82	554.49	1095.84	78.73	1233.27	1174.57	-4.76	-58.70	0.00
61 DONIPHAN	1	2895.00	218.50	5399.12	170.08	3113.50	5569.20	78.87	2455.70	0.00
62 DONIPHAN	2	1764.78	2432.06	4254.72	644.60	4196.84	4899.32	16.74	702.48	0.00
63 DOUGLAS	1	994.92	1403.24	2789.00	806.38	2398.16	3595.38	49.92	1197.22	0.00
64 DOUGLAS	1	4456.74	3394.78	9066.16	1106.13	13851.52	10171.28	-26.57	-3680.24	0.00
65 DOUGLAS	1	5893.06	570.46	8506.60	196.26	6463.52	8702.86	34.65	2239.34	0.00
66 DOUGLAS	2	729.62	2052.68	4340.18	1976.68	2782.30	6316.86	127.04	3534.56	0.00
67 DOUGLAS	2	3067.46	9835.18	8527.62	701.10	12902.64	9228.72	-28.47	-3673.92	0.00
68 DOUGLAS	1	0.00	384.10	100.52	212.86	384.10	313.38	-18.41	-70.72	0.00
69 DOUGLAS	3	2759.88	50798.88	6665.32	24856.94	53558.76	31522.26	-41.14	-22035.50	0.00
70 DOUGLAS	1	724.20	2926.16	10640.80	2816.04	3650.36	13456.84	268.64	9805.48	4903.24
71 EDWARDS	1	256.06	188.50	417.72	68.88	444.56	486.60	9.46	42.04	0.00
72 EDWARDS	10	15950.18	14664.88	35089.88	5616.18	31615.06	40706.06	28.76	9091.00	0.00
73 ELK	1	473.64	185.54	205.24	82.48	659.13	287.72	-56.35	-371.46	0.00
74 ELLIS	5	1856.09	0.00	5424.68	0.00	1856.09	5424.68	192.25	3568.59	0.00
75 ELLIS	1	1158.57	73.18	3215.62	32.65	1231.75	3248.27	163.71	2016.52	1088.26
76 ELLIS	1	271.27	0.00	540.76	0.00	271.27	540.76	99.34	269.49	0.00
77 ELLIS	2	828.72	7108.78	1852.16	483.58	7937.50	2335.74	-70.57	-5601.76	0.00
78 ELLIS	1	900.10	0.00	3052.50	0.00	900.10	3052.50	239.13	2152.40	1076.20
79 ELLSWORTH	1	279.58	457.42	234.24	14.82	737.00	249.06	-66.21	-487.94	0.00
80 ELLSWORTH	1	250.44	1352.20	431.54	37.32	1502.64	468.86	-70.74	-1133.78	0.00
81 ELLSWORTH	1	459.52	216.74	1510.44	6.55	676.26	1516.99	124.32	840.73	420.37
82 ELLSWORTH	1	273.34	405.44	1177.98	46.66	678.78	1224.64	80.42	545.86	0.00
83 FINNEY	1	3537.00	90.00	4066.00	552.00	3627.00	4618.00	27.32	991.00	0.00
84 FINNEY	4	50589.00	17659.00	61761.00	14586.00	68248.00	76347.00	11.87	8099.00	0.00
85 FINNEY	7	2806.00	147.00	5932.00	15.00	2953.00	5947.00	101.39	2994.00	1497.00
86 FORD	2	1944.00	499.00	3255.00	217.00	2443.00	3472.00	42.12	1029.00	0.00
87 FORD	1	990.00	0.00	2263.00	0.00	990.00	2263.00	128.59	1273.00	636.50
88 FORD	1	847.00	0.00	1689.00	0.00	847.00	1689.00	99.41	842.00	0.00
89 FORD	1	793.00	663.00	1346.00	118.00	1456.00	1454.00	0.55	8.00	0.00
90 FRANKLIN	1	405.04	27.68	504.44	13.66	432.72	518.10	19.73	85.38	0.00
91 FRANKLIN	1	795.84	109.86	2905.02	104.80	905.70	3009.82	232.32	2104.12	1052.06
92 FRANKLIN	1	6808.60	0.00	7428.60	0.00	6808.60	7428.60	9.11	620.00	0.00
93 FRANKLIN	1	122.80	208.14	241.58	153.86	330.94	395.44	19.49	64.50	0.00
94 FRANKLIN	1	1464.84	92.10	3051.26	71.79	1556.94	3123.05	100.59	1566.11	783.06

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY COUNTY  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCNT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
95 GEARY	1	1278.00	553.28	2347.56	5.52	1931.28	2353.18	21.85	421.90	0.00
96 GEARY	3	1767.36	5653.06	6829.55	2574.57	7420.42	9404.12	26.73	1983.70	0.00
97 GEARY	1	1122.31	327.45	1718.42	0.00	1509.76	1718.42	13.82	208.66	0.00
98 GEARY	2	1034.91	50.25	2154.10	88.31	1085.16	2242.41	106.64	1157.25	578.62
99 GOVE	1	233.60	0.00	422.28	0.00	233.60	422.28	80.77	188.68	0.00
100 GOVE	1	154.14	700.66	647.50	155.86	854.80	803.36	-6.02	-51.44	0.00
101 GRAHAM	5	2706.26	4050.20	5555.79	1357.57	6756.46	6913.36	2.32	156.90	0.00
102 GRAHAM	2	788.10	264.54	2055.51	212.99	1052.64	2268.50	115.51	1215.86	607.93
103 GRANT	2	575.88	513.06	1327.72	35.10	1189.94	1362.82	14.53	172.88	0.00
104 GRAY	1	3241.00	0.00	5924.00	0.00	3241.00	5924.00	82.78	2683.00	0.00
105 GREELEY	1	3231.00	260.00	3831.00	143.00	3491.00	3974.00	13.84	483.00	0.00
106 GREENWOOD	1	177.50	0.00	281.94	0.00	177.50	281.94	58.84	104.44	0.00
107 GREENWOOD	1	5695.45	1589.44	5387.18	1092.14	7284.90	6479.32	-11.06	-805.58	0.00
108 GREENWOOD	2	256.76	0.00	324.12	0.00	256.76	324.12	26.23	67.36	0.00
109 HAMILTON	1	5741.79	4390.28	8149.59	1910.21	10132.07	10059.80	-0.71	-72.27	0.00
110 HARPER	5	3275.00	15660.00	8221.00	1115.00	18935.00	9336.00	-50.69	-9599.00	0.00
111 HARPER	1	851.00	228.00	2574.00	966.00	1079.00	3540.00	228.08	2461.00	1230.50
112 HARVEY	1	431.11	524.76	796.70	119.43	955.87	916.13	-4.16	-39.74	0.00
113 HARVEY	1	6053.41	22669.23	15323.06	14523.58	28722.64	30846.64	7.39	2124.00	0.00
114 HARVEY	1	1826.22	1288.55	4177.04	122.34	3114.77	4299.38	38.03	1184.61	0.00
115 HASKELL	1	1001.64	2334.74	2331.00	222.96	3335.38	2553.96	-23.45	-782.42	0.00
116 HODGEMAN	1	258.00	33.00	675.00	21.00	291.00	696.00	139.18	405.00	202.50
117 JACKSON	1	953.44	738.70	995.10	233.22	1692.14	1228.32	-27.41	-463.82	0.00
118 JACKSON	1	2151.68	0.00	4047.00	0.00	2151.68	4047.00	88.09	1895.32	0.00
119 JEFFERSON	1	177.46	0.00	481.26	0.00	177.46	481.26	171.19	303.80	151.90
120 JEWELL	2	619.90	620.80	1057.06	165.48	1240.70	1222.54	-1.46	-18.16	0.00
121 JEWELL	1	103.32	41.34	1302.44	23.12	144.66	1325.56	816.33	1180.90	0.00
122 JOHNSON	1	687.00	2686.32	1662.00	39.18	3373.32	1701.18	-49.57	-1672.14	0.00
123 JOHNSON	1	401.53	0.00	1195.55	0.00	401.53	1195.55	197.67	793.92	395.96
124 JOHNSON	4	6055.69	7938.10	9346.93	3448.50	13993.79	12795.43	-8.56	-1198.36	0.00
125 JOHNSON	1	5847.42	56151.02	11907.36	11207.48	61998.44	23114.94	-52.72	-38883.50	0.00
126 JOHNSON	1	2046.66	0.00	2501.54	0.00	2046.66	2501.54	22.23	454.88	0.00
127 JOHNSON	2	1104.81	44.48	1373.90	164.72	1149.29	1538.62	33.88	389.33	0.00
128 JOHNSON	2	18306.11	0.00	59144.72	0.00	18306.11	59144.72	223.09	40838.61	0.00
129 JOHNSON	1	2753.14	3082.88	5198.51	45.44	5836.02	5243.95	-10.15	-592.07	0.00
130 JOHNSON	1	489.29	0.00	4813.12	0.00	489.29	4813.12	883.69	4323.83	0.00
131 JOHNSON	2	3834.52	0.00	11226.71	0.00	3834.52	11226.71	192.78	7392.19	3596.09
132 JOHNSON	1	4198.57	8544.44	5430.93	246.94	12843.01	5677.87	-55.79	-7165.14	0.00
133 JOHNSON	6	38033.46	15624.44	80017.43	3723.46	53657.90	83740.89	56.06	30082.99	0.00
134 JOHNSON	1	2584.25	235.44	3649.37	20.20	2819.69	3669.57	30.14	849.88	0.00
135 JOHNSON	4	128237.84	10814.88	253713.57	3439.75	139052.72	257153.33	84.93	118100.61	0.00
136 JOHNSON	1	1077.85	0.00	2922.62	0.00	1077.85	2922.62	171.15	1844.77	922.38
137 JOHNSON	1	7754.65	12537.40	12825.19	4410.24	20392.05	17235.43	-15.48	-3156.62	0.00
138 JOHNSON	2	5556.73	389.84	13364.01	1317.58	5945.57	14681.59	146.89	8735.02	4367.51
139 JOHNSON	1	221.38	82.00	1150.56	1.18	303.38	1151.74	279.64	848.36	424.18
140 JOHNSON	1	1150.48	41.46	2059.97	87.32	1191.94	2147.29	80.15	955.35	0.00
141 JOHNSON	1	2480.21	195.68	3195.22	527.60	2675.89	3722.82	39.12	1046.93	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY COUNTY  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
142 JOHNSON	2	825.54	0.00	1473.40	0.00	825.54	1473.40	78.48	547.86	0.00
143 JOHNSON	1	2773.03	581.72	2304.21	13.46	3354.75	2317.67	-30.91	-1037.08	0.00
144 JOHNSON	1	54.28	571.50	210.47	44.48	535.78	254.95	-59.90	-360.83	0.00
145 JOHNSON	2	4715.78	347.78	8412.88	107.18	5063.56	8520.06	68.26	3456.50	0.00
146 JOHNSON	1	7847.93	4925.18	31303.09	563.48	12774.11	31866.57	149.46	19092.46	5000.00
147 JOHNSON	1	325.77	0.00	770.91	0.00	325.77	770.91	136.64	445.14	222.57
148 JOHNSON	2	1543.07	2122.02	6584.99	361.20	3665.09	6946.19	89.52	3281.10	0.00
149 KEARNY	1	461.00	152.00	1515.00	107.00	613.00	1622.00	164.60	1009.00	504.50
150 KINGMAN	2	406.00	79.00	2442.00	0.00	485.00	2442.00	403.51	1957.00	0.00
151 KINGMAN	1	898.00	0.00	2119.00	0.00	898.00	2119.00	135.97	1221.00	610.50
152 IOWA	4	987.00	1432.82	2544.72	1251.22	2419.82	3795.94	56.87	1376.12	0.00
153 LABETTE	1	2157.13	1743.50	2808.76	694.22	3900.73	3502.98	-10.20	-397.75	0.00
154 LANE	1	493.00	689.00	751.00	251.00	1182.00	1002.00	-15.23	-180.00	0.00
155 LEAVENWORTH	2	1054.95	24.55	3591.98	13.66	1075.52	3705.64	243.27	2626.12	1313.06
156 LEAVENWORTH	1	1549.32	0.00	3538.84	0.00	1649.32	3538.84	114.56	1889.52	944.76
157 LEAVENWORTH	1	953.56	4.23	2090.18	2.21	957.79	2092.39	118.46	1134.60	567.30
158 LEAVENWORTH	1	152.40	0.00	1767.34	10.08	152.40	1777.42	1066.29	1625.02	812.51
159 LINCOLN	1	3048.78	2810.50	6242.12	947.02	5859.38	7189.14	22.69	1329.76	0.00
160 LINCOLN	1	515.72	1294.10	793.52	786.33	1810.82	1579.95	-12.75	-230.87	0.00
161 LINN	1	383.70	145.88	632.60	0.00	529.58	632.60	19.45	103.02	0.00
162 LINN	1	953.38	1043.32	2833.06	686.15	1996.70	3519.22	76.25	1522.52	0.00
163 LOGAN	1	976.56	1550.54	1231.70	410.98	2527.10	1662.68	-34.21	-864.42	0.00
164 LYON	1	1485.84	712.30	5021.70	273.36	2198.14	5295.06	140.89	3096.92	1548.46
165 LYON	2	2932.54	1128.22	5302.34	304.34	4060.76	5606.68	38.07	1545.92	0.00
166 LYON	1	5549.34	382.98	7056.18	619.76	5932.32	7675.94	29.39	1743.62	0.00
167 MARION	1	106.44	0.00	139.90	0.00	106.44	139.90	31.44	33.46	0.00
168 MARION	5	2750.95	3543.50	6345.41	902.88	6294.55	7248.29	15.15	953.74	0.00
169 MARSHALL	1	298.25	157.48	1016.38	97.14	455.74	1113.52	144.33	657.78	0.00
170 MARSHALL	1	147.58	0.00	46.28	0.00	147.58	46.28	-68.54	-101.30	0.00
171 MCPHERSON	2	387.96	4299.46	818.28	1749.51	4687.42	2567.79	-45.22	-2119.63	0.00
172 MCPHERSON	1	1318.04	235.60	3781.38	169.30	1553.64	3950.68	154.29	2397.04	1198.52
173 MCPHERSON	1	1350.86	67.84	2053.14	90.10	1418.70	2143.24	51.07	724.54	0.00
174 HEADE	1	401.70	0.00	869.86	0.00	401.70	869.86	116.54	468.16	234.08
175 MIAMI	1	1350.90	2056.94	5069.06	1009.28	3407.84	6078.34	78.36	2670.50	0.00
176 MIAMI	2	835.92	7132.62	2704.64	995.24	7968.54	3699.88	-53.57	-4268.66	0.00
177 MIAMI	1	1555.70	1320.98	1257.66	530.76	2876.66	1786.42	-37.83	-1088.26	0.00
178 MITCHELL	4	1014.24	914.20	2520.65	458.50	1928.44	2979.15	54.48	1050.71	0.00
179 MITCHELL	1	324.84	0.00	1044.82	0.00	324.84	1044.82	221.64	719.98	359.99
180 MONTGOMERY	1	971.61	184.50	3852.25	49.79	1155.11	3902.04	237.51	2745.93	1372.97
181 MONTGOMERY	3	4471.88	1827.33	2419.71	5147.50	6299.21	7567.21	20.13	1268.00	0.00
182 MONTGOMERY	1	1632.61	642.37	217.84	450.23	2274.98	668.07	-70.63	-1606.91	0.00
183 MONTGOMERY	5	4454.44	5113.75	9355.55	2899.01	9568.19	12254.56	28.08	2686.37	0.00
184 MONTGOMERY	3	5821.28	28772.63	26623.03	8973.94	34593.91	35596.97	2.90	1003.06	0.00
185 MONTGOMERY	1	202.49	860.23	1104.02	147.19	1062.72	1251.21	17.74	188.49	0.00
186 MONTGOMERY	2	1504.10	1818.37	672.18	1167.53	3322.47	1839.81	-44.53	-1482.66	0.00
187 MONTGOMERY	2	1320.42	626.88	911.57	77.65	1947.30	989.22	-49.20	-958.08	0.00
188 MORRIS	1	1146.92	1746.44	2914.62	663.32	2893.36	3577.94	23.66	684.58	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY COUNTY  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCNT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
189 MORTON	2	2003.26	3800.92	4768.48	132.83	5804.18	4901.31	-15.56	-902.87	0.00
190 NEMAHA	2	872.50	57.12	2675.62	104.20	929.62	2780.82	199.14	1851.20	925.60
191 NEMAHA	1	299.66	41.68	461.48	60.16	341.34	521.64	52.82	180.30	0.00
192 NEMAHA	2	449.03	0.00	2872.30	0.00	449.03	2872.30	539.67	2423.27	1211.64
193 NEOSHO	1	4994.12	6318.80	8774.60	1325.50	11312.92	10100.10	-10.72	-1212.82	0.00
194 NEOSHO	1	1623.36	1501.08	2648.18	39.24	3124.44	2687.42	-13.99	-437.02	0.00
195 NEOSHO	1	4070.42	891.72	6391.10	655.95	4962.14	7047.06	42.02	2084.92	0.00
196 NESS	5	16021.00	6035.00	27101.00	874.00	22056.00	27975.00	26.84	5919.00	0.00
197 NESS	2	1266.00	0.00	1652.00	0.00	1266.00	1652.00	30.49	386.00	0.00
198 NESS	5	16021.00	6035.00	27101.00	874.00	22056.00	27975.00	26.84	5919.00	0.00
199 NESS	2	1266.00	0.00	1652.00	0.00	1266.00	1652.00	30.49	386.00	0.00
200 NORTON	1	1124.00	1406.08	1559.04	192.20	2530.08	1751.24	-30.78	-778.84	0.00
201 NORTON	2	1301.50	4176.14	2525.64	1193.89	5477.64	3720.53	-32.08	-1757.11	0.00
202 OSAGE	2	780.27	573.53	2365.00	113.86	1353.80	2478.86	83.10	1125.06	0.00
203 OSAGE	2	3842.49	2446.06	6421.38	1764.44	6288.55	8185.82	30.17	1897.27	0.00
204 OSAGE	1	542.88	1528.06	1332.84	1302.00	2070.94	2634.84	27.23	563.90	0.00
205 OSBORNE	1	367.34	0.00	270.54	298.64	367.34	569.19	54.95	201.84	0.00
206 OTTAWA	1	383.89	2270.58	861.22	31.93	2654.47	893.15	-66.35	-1761.32	0.00
207 PAWNEE	1	1161.37	4240.20	5121.30	571.16	5401.57	5692.46	5.39	290.89	0.00
208 PAWNEE	2	1002.11	1552.12	1831.46	11.82	2554.23	1843.28	-27.83	-710.95	0.00
209 PHILLIPS	1	359.60	150.56	1161.76	78.42	510.16	1240.18	143.10	730.02	365.01
210 POTTAWATOMIE	1	150.31	489.07	290.63	38.21	639.38	328.94	-48.55	-310.44	0.00
211 POTTAWATOMIE	1	207.76	115.33	659.98	29.99	323.09	689.97	113.55	366.88	193.44
212 POTTAWATOMIE	1	1076.54	0.00	2698.68	0.00	1076.54	2698.68	150.68	1622.14	811.07
213 PRATT	1	861.00	153.04	996.36	96.98	1014.04	1093.34	7.82	79.30	0.00
214 PRATT	2	2406.14	3813.76	5980.20	66.16	6219.90	6046.36	-2.79	-173.54	0.00
215 RAWLINS	1	1624.21	608.88	3409.05	345.42	2233.09	3754.47	68.13	1521.38	0.00
216 RENO	1	664.00	429.00	1527.00	287.00	1093.00	1814.00	65.97	721.00	0.00
217 RENO	1	1127.00	548.00	1218.00	0.00	1675.00	1218.00	-27.28	-457.00	0.00
218 RENO	1	2603.00	894.00	2830.00	358.00	3497.00	3189.00	-8.84	-309.00	0.00
219 RENO	1	471.00	0.00	758.00	0.00	471.00	758.00	60.93	287.00	0.00
220 RENO	1	7761.00	2693.00	13969.00	738.00	10454.00	14707.00	40.68	4253.00	0.00
221 RENO	1	8655.00	23175.00	21962.00	7703.00	31940.00	29665.00	-6.83	-2175.00	0.00
222 RENO	1	1750.00	2256.00	4004.00	992.00	4016.00	4996.00	24.40	980.00	0.00
223 RENO	1	390.00	508.00	1051.00	85.00	996.00	1136.00	13.83	138.00	0.00
224 RENO	1	874.00	0.00	1197.00	0.00	874.00	1197.00	36.96	323.00	0.00
225 REPUBLIC	1	270.74	1032.38	399.73	622.83	1303.12	1022.56	-21.53	-280.56	0.00
226 RICE	1	100.49	12.25	143.81	263.44	112.74	407.25	261.23	294.51	147.25
227 RICE	1	235.43	8.57	226.52	10.47	244.00	236.99	-2.87	-7.01	0.00
228 RILEY	1	477.94	726.49	914.02	54.96	1204.43	968.98	-19.55	-235.45	0.00
229 RILEY	1	5570.26	3155.30	10370.74	5595.91	8725.56	15966.65	82.99	7241.09	0.00
230 RILEY	3	6762.40	11688.89	13950.98	761.76	18451.29	14712.74	-20.26	-3738.55	0.00
231 RILEY	1	159.04	62.22	362.46	99.87	221.26	452.33	108.95	241.07	0.00
232 RILEY	1	3757.98	3076.48	10909.34	646.72	6834.46	11556.06	69.09	4721.60	0.00
233 RILEY	1	1980.98	1425.32	3015.24	1396.47	3407.30	4411.71	29.48	1004.41	0.00
234 HOOKS	1	622.82	0.00	710.50	0.00	622.82	710.50	14.08	87.68	0.00
235 HOOKS	1	402.08	2197.94	917.54	700.47	2600.02	1618.01	-37.77	-982.01	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY COUNTY  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
235 RUSH	1	385.51	421.64	433.96	169.30	807.15	603.26	-25.26	-203.89	0.00
237 RUSH	2	5090.08	22333.98	6416.32	1861.26	27424.06	8277.58	-69.82	-19146.48	0.00
238 RUSSELL	1	432.66	23.62	1359.78	14.75	456.28	1374.53	201.25	918.25	459.12
239 RUSSELL	1	1063.20	4229.16	2013.74	152.99	5292.38	2166.73	-59.06	-3125.65	0.00
240 RUSSELL	1	639.50	701.42	1180.34	279.66	1340.92	1460.00	8.88	119.08	0.00
241 SALINE	3	2272.82	7712.48	2715.44	685.00	9985.30	3400.44	-65.95	-6584.86	0.00
242 SALINE	1	322.60	320.98	1570.22	155.06	643.56	1725.28	168.08	1081.70	540.85
243 SALINE	1	3918.24	1577.36	7563.84	167.52	5495.50	7731.36	40.68	2235.76	0.00
244 SALINE	1	1309.88	3239.00	4805.14	1515.79	4548.88	6320.93	38.95	1772.05	0.00
245 SALINE	2	3239.00	1208.54	6533.00	890.06	4447.54	7423.06	66.90	2975.52	0.00
246 SALINE	1	1131.54	870.54	2180.22	176.70	2302.08	2356.92	17.72	354.84	0.00
247 SALINE	1	1690.82	1162.34	4734.30	367.18	2853.16	5101.48	78.80	2248.32	0.00
248 SALINE	1	415.00	4417.56	1704.04	47.76	4832.56	1751.80	-63.75	-3080.76	0.00
249 SCOTT	1	1366.00	0.00	2296.00	0.00	1366.00	2296.00	68.08	930.00	0.00
250 SCOTT	1	1017.00	3331.00	1389.00	255.00	4348.00	1644.00	-62.19	-2704.00	0.00
251 SEDGWICK	1	546.24	8147.23	1737.24	4301.19	9693.47	6038.43	-30.54	-2655.04	0.00
252 SEDGWICK	1	3477.08	968.44	9173.01	106.91	4445.52	9279.92	108.75	4834.40	2417.20
253 SEDGWICK	50	118894.00	0.00	384433.00	0.00	118894.00	384433.00	223.34	265539.00	5000.00
254 SEDGWICK	1	576.27	0.00	1794.88	0.00	576.27	1794.88	211.47	1218.61	609.31
255 SEDGWICK	0	932.51	0.00	2574.62	0.00	932.51	2574.62	176.10	1642.11	821.05
256 SEDGWICK	1	697.51	178.12	1287.31	11.28	875.63	1298.59	48.30	422.96	0.00
257 SEDGWICK	1	749.90	0.00	2008.20	0.00	749.90	2008.20	167.80	1258.30	629.15
258 SEDGWICK	1	1881.49	679.55	3071.16	152.03	2561.04	3223.19	25.85	662.15	0.00
259 SEDGWICK	1	471.49	353.25	1069.85	231.72	824.74	1301.57	57.82	476.83	0.00
260 SEDGWICK	1	3001.10	971.43	4965.34	1011.70	3972.53	5977.04	50.46	2004.51	0.00
261 SEDGWICK	1	77.83	0.00	7061.82	1067.12	77.83	8128.94	10344.48	8051.11	4025.55
262 SEDGWICK	1	19651.55	16146.09	34095.34	5737.73	35797.54	39833.07	11.27	4035.43	0.00
263 SEDGWICK	1	871.00	511.91	2942.42	213.33	1382.91	3155.75	129.20	1772.84	886.42
264 SEDGWICK	1	1189.96	110.76	4071.58	38.50	1300.72	4110.08	215.98	2809.36	1404.68
265 SEDGWICK	3	642.17	3152.35	2355.60	1042.37	3794.52	3398.57	-10.43	-395.95	0.00
266 SEDGWICK	1	2507.15	7828.31	5678.89	694.16	10335.46	6373.05	-38.34	-3962.41	0.00
267 SEDGWICK	1	495.44	0.00	1087.23	0.00	495.44	1087.23	119.45	591.79	295.90
268 SEDGWICK	1	1875.50	0.00	3678.03	0.00	1875.50	3678.03	96.11	1802.53	0.00
269 SEDGWICK	1	3980.01	46008.95	8643.37	23790.96	49988.96	32434.33	-35.12	-17554.63	0.00
270 SEDGWICK	1	755.88	0.00	1507.99	0.00	755.88	1507.99	99.50	752.11	0.00
271 SEDGWICK	0	9747.22	61.37	11100.30	148.96	9808.59	11249.26	14.69	1440.67	0.00
272 SEDGWICK	1	775.52	0.00	1645.62	0.00	775.52	1645.62	112.20	870.10	435.05
273 SEDGWICK	1	835.48	895.00	1472.18	506.00	1730.48	1978.18	14.31	247.70	0.00
274 SEDGWICK	2	3954.57	12463.94	8444.75	166.74	15418.51	9511.49	-47.55	-7807.02	0.00
275 SEDGWICK	3	4235.97	19257.96	29346.27	9658.26	23493.93	39004.53	66.02	15510.60	0.00
276 SEDGWICK	1	4189.57	0.00	5973.12	0.00	4189.57	5973.12	42.57	1783.55	0.00
277 SEDGWICK	1	32.91	15388.35	165.18	4584.26	15421.26	4749.44	-69.20	-10671.82	0.00
278 SEDGWICK	1	16274.41	0.00	15925.14	0.00	16274.41	15925.14	-2.15	-349.27	0.00
279 SEDGWICK	1	2767.61	0.00	7444.33	0.00	2767.61	7444.33	168.98	4676.72	2338.36
280 SEDGWICK	2	2555.05	0.00	4215.02	0.00	2555.05	4215.02	64.97	1659.97	0.00
281 SEDGWICK	9	377573.00	969.93	241185.13	675.78	378542.93	241860.91	-36.11	-136682.00	0.00
282 SEDGWICK	2	2522.41	534.36	4641.68	0.00	3156.77	4641.68	47.04	1484.91	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY COUNTY  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCNT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
283 SEDGWICK	1	2583.49	6077.05	4825.57	4406.28	8660.54	9231.95	6.60	571.31	0.00
284 SEDGWICK	1	2073.08	34.43	5130.85	15.94	2107.51	5146.79	144.21	3039.28	1519.64
285 SEDGWICK	2	1442.92	41.91	1633.05	289.09	1484.83	1922.14	29.45	437.31	0.00
286 SEDGWICK	1	1157.03	43840.07	3835.18	15871.19	44997.10	19707.37	-55.20	-25289.73	0.00
287 SEDGWICK	1	1290.25	0.00	2151.65	0.00	1290.25	2151.65	65.76	861.40	0.00
288 SEDGWICK	1	937.00	68970.01	2525.81	36962.20	69907.01	39489.01	-43.51	-30419.00	0.00
289 SEDGWICK	2	4652.08	26.94	4439.38	19.13	4679.02	4458.51	-4.71	-220.51	0.00
290 SEDGWICK	1	21381.93	135378.85	28070.73	52408.49	157760.78	80479.22	-48.99	-77281.56	0.00
291 SEDGWICK	1	1253.44	0.00	2868.98	99.32	1253.44	2968.30	136.81	1714.86	857.43
292 SEDGWICK	1	606.20	229.01	794.45	51.98	835.21	846.43	1.34	11.22	0.00
293 SEDGWICK	1	4055.33	4053.35	9224.50	2076.62	8118.69	11301.12	39.20	3182.43	0.00
294 SEDGWICK	2	38861.67	36707.75	103882.28	1960.39	75569.43	105842.67	40.06	30273.24	0.00
295 SEDGWICK	3	3594.67	4342.05	12350.19	5039.23	7936.72	17389.42	119.10	9452.70	4726.35
296 SEDGWICK	1	1887.47	80.83	3692.74	136.09	1968.30	3828.83	94.52	1860.53	0.00
297 SEDGWICK	3	0.00	10950.66	1246.85	1339.29	10950.66	2586.14	-76.38	-8364.52	0.00
298 SEDGWICK	1	50.67	299205.44	1694.51	39118.58	299256.11	40813.09	-86.36	-258443.0	0.00
299 SEDGWICK	1	354.39	1669.44	2865.37	18.51	2023.83	2893.88	42.50	860.05	0.00
300 SEDGWICK	1	523.30	64.85	1503.02	32.33	588.15	1535.35	151.05	947.20	473.60
301 SEDGWICK	3	4532.70	0.00	9653.55	0.00	4532.70	9653.55	112.98	5120.85	2550.42
302 SEDGWICK	3	3840.81	0.00	8864.05	0.00	3840.81	8864.05	130.79	5023.24	2511.62
303 SEDGWICK	7	6690.74	0.00	41977.51	0.00	6690.74	41977.51	527.40	35286.77	0.00
304 SEDGWICK	2	10821.94	4722.42	20954.78	2399.06	15544.36	23363.84	50.30	7819.48	0.00
305 SEDGWICK	1	43.40	373.83	214.72	103.66	417.23	318.38	-23.69	-98.85	0.00
306 SEDGWICK	2	16559.13	19871.65	17576.83	2102.36	36430.78	19679.19	-45.98	-16751.59	0.00
307 SEWARD	1	0.00	2308.58	1179.72	547.38	2308.58	1827.10	-20.86	-481.48	0.00
308 SEWARD	1	3094.86	4205.50	8884.16	86.16	7301.36	8970.32	22.86	1668.96	0.00
309 SEWARD	6	3772.76	11487.12	10676.62	836.12	15259.88	11512.74	-24.56	-3747.14	0.00
310 SEWARD	1	650.00	3690.55	1019.37	388.54	4340.55	1407.91	-57.56	-2932.64	0.00
311 SHAWNEE	1	3850.05	5214.27	8014.11	643.43	9064.32	8657.54	-4.49	-406.78	0.00
312 SHAWNEE	1	1320.98	1398.04	3440.06	627.88	2719.02	4067.94	49.61	1348.92	0.00
313 SHAWNEE	1	2924.80	530.47	6289.37	220.35	3455.27	6509.72	88.40	3054.45	0.00
314 SHAWNEE	1	2215.21	0.00	5772.41	0.00	2215.21	5772.41	160.58	3557.20	1778.60
315 SHAWNEE	1	2082.32	983.07	3550.23	351.51	3065.39	3901.74	27.28	836.35	0.00
316 SHAWNEE	2	2798.09	1587.51	3598.98	131.18	4385.70	3730.16	-14.95	-655.54	0.00
317 SHAWNEE	4	7910.31	4783.03	17223.34	895.32	12693.34	18119.66	42.75	5426.32	0.00
318 SHAWNEE	2	1080.50	824.38	1704.98	175.75	1904.88	1880.73	-1.27	-24.15	0.00
319 SHAWNEE	1	617.40	254.47	1554.60	18.07	871.87	1672.67	91.85	800.80	0.00
320 SHAWNEE	1	627.54	743.12	2346.35	324.05	1370.66	2670.41	94.83	1295.75	0.00
321 SHAWNEE	2	2821.41	25.35	4342.15	37.08	2846.76	4379.23	53.83	1532.47	0.00
322 SHAWNEE	4	28520.59	18185.55	53381.75	1065.52	46806.14	54447.27	16.33	7641.13	0.00
323 SHAWNEE	1	143.91	152.87	954.10	152.94	306.78	1007.04	228.26	700.25	350.13
324 SHAWNEE	1	2020.78	6326.47	6514.87	1901.95	8347.25	8415.82	0.83	69.57	0.00
325 SHAWNEE	2	709.43	2202.99	2877.68	1302.81	2912.42	4180.49	43.54	1258.07	0.00
326 SHAWNEE	1	266.63	2357.09	12386.10	1283.64	2623.72	13669.74	421.01	11046.02	5000.00
327 SHAWNEE	1	1433.51	0.00	5300.32	0.00	1433.51	5300.32	269.74	3866.81	1933.40
328 SHAWNEE	1	273.73	0.00	3288.63	0.00	273.73	3288.63	1101.41	3014.90	1507.45
329 SHAWNEE	1	455.35	249.39	2019.17	141.15	715.74	2160.32	201.83	1444.58	722.29

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY COUNTY  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCNT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
330 SHAWNEE	1	1207.44	56.91	2972.66	1150.74	1274.35	4123.40	223.57	2845.05	1424.52
331 SHAWNEE	1	2774.77	1467.99	7670.03	75.33	4242.76	7746.36	82.55	3502.60	0.00
332 SHAWNEE	1	1320.22	275.48	3331.13	141.15	1595.65	3472.28	117.61	1876.63	936.32
333 SHERIDAN	3	2498.28	1391.10	3772.38	137.54	3889.38	3909.92	0.53	20.54	0.00
334 SHERMAN	5	3874.70	1602.32	6825.06	324.07	5477.02	7149.13	30.53	1672.11	0.00
335 SHERMAN	1	2346.46	1925.75	3478.46	147.38	4272.22	3626.84	-15.13	-646.38	0.00
336 SMITH	1	31.04	571.76	39.60	361.33	602.80	400.93	-33.49	-201.87	0.00
337 STAFFORD	2	1271.54	4234.28	1714.52	2259.97	5505.82	3974.49	-27.81	-1531.33	0.00
338 STAFFORD	1	170.50	64.06	35.18	80.62	234.56	115.80	-50.63	-118.76	0.00
339 STANTON	1	305.16	0.00	718.26	0.00	305.16	718.26	135.37	413.10	206.55
340 STEVENS	1	472.39	82.80	371.25	131.20	555.19	502.45	-9.50	-52.74	0.00
341 STEVENS	2	569.52	3601.62	947.74	301.60	4171.14	1249.34	-70.05	-2921.80	0.00
342 SUMNER	1	353.60	473.82	598.10	26.85	827.42	624.95	-24.47	-202.47	0.00
343 SUMNER	2	1530.68	1469.78	1569.78	22.80	3000.46	1592.58	-46.92	-1407.88	0.00
344 SUMNER	1	170.80	145.32	771.08	24.34	316.12	795.42	151.62	479.30	239.65
345 SUMNER	1	964.00	290.00	2748.76	94.71	1254.00	2843.47	126.75	1589.47	794.73
346 THOMAS	2	2488.92	5029.99	4467.37	462.42	7518.91	4929.79	-34.43	-2589.12	0.00
347 THOMAS	1	4.89	0.00	10.30	0.00	4.89	10.30	110.63	5.41	2.71
348 THOMAS	1	1389.05	583.71	1322.01	692.03	1972.76	2014.04	2.09	41.28	0.00
349 TREGO	1	159.34	292.26	367.22	124.06	451.60	491.28	8.79	39.68	0.00
350 WALLACE	3	1362.38	2323.60	1436.14	156.14	3685.98	1592.28	-56.80	-2093.70	0.00
351 WALLACE	1	142.16	0.00	272.96	0.00	142.16	272.96	92.01	130.80	0.00
352 WASHINGTON	18	38324.96	43890.16	90899.52	8679.50	82215.12	99579.02	21.12	17363.90	0.00
353 WASHINGTON	1	346.30	26.00	359.66	18.68	372.30	378.34	1.62	6.04	0.00
354 WICHITA	1	117.67	308.21	163.32	3.30	425.88	166.62	-60.89	-259.26	0.00
355 WILSON	1	1929.92	522.40	2120.82	142.02	2452.32	2262.84	-7.73	-189.48	0.00
356 WILSON	1	134.24	117.61	110.00	70.86	251.85	180.86	-28.19	-70.99	0.00
357 WILSON	1	26769.36	19706.90	37878.36	10005.36	46496.26	47883.72	2.98	1387.46	0.00
358 WOODSON	2	647.44	1034.02	629.36	858.92	1681.46	1488.28	-11.49	-193.18	0.00
359 WYANDOTTE	1	212.12	0.00	392.97	0.00	212.12	392.97	85.26	180.85	0.00
360 WYANDOTTE	1	366.74	1868.06	2951.84	143.14	2234.80	3054.98	38.49	850.18	0.00
361 WYANDOTTE	9	23898.56	0.00	56964.01	0.00	23898.56	56364.01	138.36	33065.45	0.00
362 WYANDOTTE	1	1412.43	16712.28	4255.73	13850.78	18124.71	18106.51	-0.10	-18.20	0.00
363 WYANDOTTE	1	781.76	24.14	3201.11	11.08	805.90	3212.19	298.58	2406.29	1203.14
364 WYANDOTTE	1	1882.92	0.00	3179.24	0.00	1882.92	3179.24	68.85	1296.32	0.00
365 WYANDOTTE	1	3186.47	6361.81	10027.52	490.22	9548.28	10517.74	10.15	969.46	0.00
366 WYANDOTTE	3	2424.66	0.00	4873.79	0.00	2424.66	4873.79	101.01	2449.13	0.00
367 WYANDOTTE	3	3770.43	489.30	7078.07	575.80	4259.73	7653.87	79.68	3394.14	0.00
368 WYANDOTTE	1	48126.49	8553.90	81707.33	1073.02	56680.39	82780.35	46.05	26099.96	0.00
369 WYANDOTTE	12	9360.73	3321.10	14676.12	1400.42	12691.83	16076.54	26.77	3394.71	0.00
370 WYANDOTTE	1	7403.54	11411.70	18415.12	4800.94	18815.24	23216.06	23.39	4400.82	0.00
371 WYANDOTTE	1	6679.34	0.00	9563.97	0.00	6679.34	9563.97	43.19	2884.63	0.00
372 WYANDOTTE	2	1073.34	313.85	4128.49	17.62	1387.19	4146.11	198.89	2758.92	1379.46
*** Total ***										
671		1783598.09	1631286.29	3125196.21	515168.41	3414884.38	3640364.62			105483.51

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*Sort By 1989  
Total TAX*

C/I CIRCUIT BREAKER SUMMARY INDEXED BY TOTAL 89 TAX  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
347 THOMAS	1	4.89	0.00	10.30	0.00	4.89	10.30	110.63	5.41	2.71
170 MARSHALL	1	147.58	0.00	46.28	0.00	147.58	46.28	-68.64	-101.30	0.00
43 COMANCHE	1	155.82	0.00	83.02	0.00	155.82	83.02	-46.72	-72.80	0.00
338 STAFFORD	1	170.50	64.06	35.18	80.62	234.56	115.80	-50.63	-118.76	0.00
157 MARION	1	106.44	0.00	139.90	0.00	106.44	139.90	31.44	33.46	0.00
354 WICHITA	1	117.67	308.21	153.32	3.30	425.88	166.62	-60.88	-259.26	0.00
356 WILSON	1	134.24	117.61	110.00	70.86	251.85	180.86	-28.19	-70.99	0.00
227 RICE	1	235.43	8.57	226.52	10.47	244.00	235.99	-2.87	-7.01	0.00
79 ELLSWORTH	1	279.58	457.42	234.24	14.82	737.00	249.06	-56.21	-487.94	0.00
144 JOHNSON	1	54.28	571.50	210.47	44.48	635.78	254.95	-59.90	-380.83	0.00
351 WALLACE	1	142.16	0.00	272.96	0.00	142.16	272.96	92.01	130.80	0.00
106 GREENWOOD	1	177.50	0.00	281.94	0.00	177.50	281.94	58.64	104.44	0.00
73 ELK	1	473.64	185.54	205.24	82.48	659.18	287.72	-56.35	-371.46	0.00
56 DECATUR	2	205.81	0.00	311.48	0.00	205.81	311.48	51.34	105.67	0.00
68 DOUGLAS	1	0.00	384.10	100.52	212.86	384.10	313.38	-18.41	-70.72	0.00
305 SEDGWICK	1	43.40	373.83	214.72	103.66	417.23	318.38	-23.69	-98.85	0.00
108 GREENWOOD	2	256.75	0.00	324.12	0.00	256.75	324.12	26.23	67.36	0.00
1 ALLEN	1	324.12	43.60	294.58	31.18	367.72	325.76	-11.41	-41.96	0.00
210 POTTAWATOMIE	1	150.31	489.07	290.63	38.31	639.38	328.94	-48.55	-310.44	0.00
353 WASHINGTON	1	345.30	26.00	359.66	18.68	372.30	378.34	1.62	6.04	0.00
359 WYANDOTTE	1	212.12	0.00	392.97	0.00	212.12	392.97	85.26	180.85	0.00
93 FRANKLIN	1	122.80	208.14	241.58	153.86	330.94	395.44	19.49	64.50	0.00
336 SMITH	1	31.04	571.76	39.60	361.33	602.80	400.93	-33.49	-201.87	0.00
226 RICE	1	100.49	12.25	143.81	263.44	112.74	407.25	261.23	294.51	147.25
99 GOVE	1	233.60	0.00	422.28	0.00	233.60	422.28	80.77	188.68	0.00
231 RILEY	1	159.04	62.22	362.46	99.87	221.25	462.33	108.95	241.07	0.00
26 BUTLER	1	404.01	0.00	453.08	0.00	404.01	453.08	14.62	59.07	0.00
80 ELLSWORTH	1	250.44	1352.20	431.54	37.32	1602.64	458.85	-70.74	-1133.78	0.00
3 ALLEN	1	322.62	529.88	458.86	14.70	1012.50	473.56	-53.23	-538.94	0.00
119 JEFFERSON	1	177.46	0.00	481.26	0.00	177.46	481.26	171.19	303.80	151.90
71 EDWARDS	1	256.06	188.50	417.72	58.88	444.56	486.50	9.46	42.04	0.00
349 TREGO	1	159.34	292.26	367.22	124.06	451.60	491.28	8.79	39.68	0.00
33 CHEROKEE	1	1446.18	0.00	494.23	0.00	1446.18	494.23	-65.83	-951.95	0.00
340 STEVENS	1	472.39	82.80	371.25	131.20	555.19	502.45	-9.50	-52.74	0.00
90 FRANKLIN	1	405.04	27.68	504.44	13.65	432.72	518.10	19.73	85.38	0.00
191 NEMAHA	1	299.66	41.68	461.48	60.16	341.34	521.64	52.82	180.30	0.00
76 ELLIS	1	271.27	0.00	540.75	0.00	271.27	540.75	99.34	269.49	0.00
205 OSBORNE	1	367.34	0.00	270.54	298.54	367.34	569.18	54.95	201.84	0.00
236 RUSH	1	385.51	421.54	433.96	169.30	807.15	603.26	-25.26	-203.89	0.00
342 SUMNER	1	353.60	473.82	598.10	26.85	827.42	624.95	-24.47	-202.47	0.00
161 LINN	1	393.70	145.86	632.60	0.00	529.58	632.60	19.45	103.02	0.00
182 MONTGOMERY	1	1532.61	642.37	217.84	450.23	2274.98	668.07	-70.63	-1606.91	0.00
211 POTTAWATOMIE	1	207.76	115.33	559.98	29.99	323.09	689.97	113.55	366.88	183.44
116 HODGEMAN	1	258.00	33.00	675.00	21.00	291.00	696.00	139.18	405.00	202.50
234 ROOKS	1	622.82	0.00	710.50	0.00	622.82	710.50	14.08	87.68	0.00
339 STANTON	1	305.16	0.00	718.26	0.00	305.16	718.26	135.37	413.10	206.55
28 BUTLER	1	267.32	0.00	756.75	0.00	267.32	756.75	183.09	489.43	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY TOTAL 89 TAX  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PF TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
219 RENO	1	471.00	0.00	758.00	0.00	471.00	758.00	60.93	287.00	0.00
147 JOHNSON	1	325.77	0.00	770.91	0.00	325.77	770.91	136.64	445.14	222.57
58 DICKINSON	1	615.14	97.53	738.56	53.06	713.67	791.72	10.94	78.05	0.00
544 SUMNER	1	170.80	145.32	771.08	24.34	315.12	795.42	151.62	479.30	239.65
100 GOVE	1	154.14	700.56	547.50	155.86	854.80	803.36	-6.02	-51.44	0.00
292 SEDGWICK	1	605.20	229.01	794.45	51.98	835.21	845.43	1.34	11.22	0.00
4 ANDERSON	1	477.28	150.89	715.78	151.06	528.17	867.84	38.15	239.67	0.00
174 MEADE	1	401.70	0.00	869.86	0.00	401.70	869.86	116.54	468.16	234.08
205 OTTAWA	1	353.89	2270.58	851.22	31.93	2554.47	993.15	-66.35	-1761.32	0.00
13 BARTON	1	438.00	55.16	871.42	24.66	453.16	896.08	81.70	402.92	0.00
25 BUTLER	1	391.48	56.84	885.58	24.46	448.32	910.04	102.99	461.72	230.86
112 HARVEY	1	431.11	524.76	796.70	119.43	955.87	915.13	-4.15	-39.74	0.00
53 CRAWFORD	1	481.82	1509.59	671.30	272.55	2091.31	943.86	-54.87	-1147.45	0.00
228 RILEY	1	477.94	725.45	914.02	54.96	1204.43	968.98	-19.55	-235.45	0.00
29 CHAUTAQUA	1	329.15	514.15	745.40	241.66	943.32	987.06	4.64	43.74	0.00
187 MONTGOMERY	2	1320.42	626.88	911.57	77.65	1947.30	989.22	-49.20	-958.08	0.00
154 LANE	1	493.00	589.00	751.00	251.00	1182.00	1002.00	-15.23	-180.00	0.00
323 SHAWNEE	1	143.91	152.87	854.10	152.94	306.78	1097.04	228.26	700.26	350.13
16 BARTON	1	373.08	0.00	979.54	28.28	373.08	1097.82	170.14	524.74	0.00
49 CRAWFORD	1	74.12	385.97	985.53	25.36	450.09	1012.89	120.15	552.80	276.40
225 REPUBLIC	1	270.74	1032.38	399.73	522.83	1303.12	1022.55	-21.53	-280.56	0.00
179 MITCHELL	1	324.84	0.00	1044.82	0.00	324.84	1044.82	221.54	719.98	359.99
20 BROWN	1	514.57	55.85	987.86	81.95	570.42	1059.82	87.55	499.40	0.00
41 COPPEY	2	596.80	130.44	1015.76	50.26	727.24	1077.02	48.10	349.78	0.00
35 CLARK	1	573.72	1573.94	1015.89	55.49	2147.56	1082.38	-49.50	-1065.28	0.00
267 SEDGWICK	1	495.44	0.00	1087.23	0.00	495.44	1087.23	119.45	591.79	295.90
213 PRATT	1	961.00	153.04	996.36	95.98	1014.04	1093.34	7.82	79.30	0.00
169 MARSHALL	1	298.26	157.48	1015.38	97.14	455.74	1113.52	144.33	657.78	0.00
223 RENO	1	390.00	608.00	1051.00	85.00	998.00	1135.00	13.83	138.00	0.00
139 JOHNSON	1	221.58	82.00	1150.56	1.18	303.38	1151.74	279.64	648.36	424.18
60 DICKINSON	1	578.82	654.45	1095.84	78.73	1233.27	1174.57	-4.75	-58.70	0.00
24 BUTLER	1	1117.60	0.00	1176.65	0.00	1117.60	1176.65	5.28	59.05	0.00
123 JOHNSON	1	401.53	0.00	1195.55	0.00	401.53	1195.55	197.57	793.92	396.96
224 RENO	1	874.00	0.00	1197.00	0.00	874.00	1197.00	36.95	323.00	0.00
217 RENO	1	1127.00	548.00	1218.00	0.00	1575.00	1318.00	-27.28	-457.00	0.00
120 JEWELL	2	619.90	520.50	1057.05	165.48	1240.70	1222.54	-1.46	-18.16	0.00
92 ELLSWORTH	1	273.34	405.44	1177.98	46.56	678.78	1224.64	80.42	545.86	0.00
117 JACKSON	1	953.44	738.70	995.10	233.22	1592.14	1228.32	-27.41	-463.82	0.00
10 BARTON	2	1015.94	1465.22	1052.55	186.28	2481.16	1238.84	-50.07	-1242.32	0.00
209 PHILLIPS	1	359.60	150.56	1161.76	78.42	510.16	1240.16	143.10	730.02	365.01
341 STEVENS	2	569.52	3601.62	947.74	301.50	4171.14	1349.34	-70.05	-2921.80	0.00
185 MONTGOMERY	1	202.49	850.23	1104.02	147.19	1062.72	1251.21	17.74	188.49	0.00
57 DICKINSON	1	385.18	25.44	1269.84	16.56	410.52	1286.50	213.31	875.88	437.94
44 COWLEY	1	696.82	289.99	1234.48	59.14	985.81	1293.62	31.09	306.81	0.00
256 SEDGWICK	1	697.51	178.12	1287.31	11.28	875.63	1298.59	48.30	422.96	0.00
259 SEDGWICK	1	471.49	353.25	1069.85	231.72	824.74	1301.57	57.82	476.83	0.00
121 JEWELL	1	103.32	41.34	1302.44	23.12	144.66	1325.56	815.33	1180.90	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY TOTAL 89 TAX  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
45 COWLEY	1	753.35	114.29	1304.45	43.98	877.64	1348.43	53.64	470.79	0.00
103 GRANT	2	575.98	613.06	1327.72	35.10	1189.94	1362.82	14.53	172.88	0.00
238 RUSSELL	1	432.55	23.52	1359.78	14.75	456.28	1374.53	201.25	918.25	459.12
8 BARBER	1	420.44	0.00	1397.93	0.00	420.44	1397.93	232.49	977.49	488.75
310 SEWARD	1	650.00	3590.55	1019.37	388.54	4340.55	1407.91	-67.56	-2932.64	0.00
51 CRAWFORD	1	343.12	90.84	1373.54	49.72	433.96	1423.26	227.97	989.30	494.65
55 DECATUR	1	434.53	370.69	1175.56	255.12	805.21	1441.78	79.06	636.57	0.00
240 RUSSELL	1	639.50	701.42	1180.34	279.56	1340.92	1450.00	8.88	119.08	0.00
89 FORD	1	793.00	553.00	1345.00	118.00	1455.00	1454.00	0.55	8.00	0.00
142 JOHNSON	2	825.54	0.00	1473.40	0.00	825.54	1473.40	78.48	647.86	0.00
358 WOODSON	2	547.44	1034.02	629.36	858.92	1681.46	1488.28	-11.49	-193.18	0.00
270 SEDGWICK	1	755.88	0.00	1507.99	0.00	755.88	1507.99	99.50	752.11	0.00
81 ELLSWORTH	1	459.52	216.74	1510.44	6.55	676.26	1516.99	124.32	840.73	420.37
300 SEDGWICK	1	523.30	64.85	1503.02	32.33	588.15	1535.35	161.05	947.20	473.60
127 JOHNSON	2	1104.81	44.48	1373.90	164.72	1149.29	1538.62	33.88	389.33	0.00
150 LINCOLN	1	516.72	1294.10	793.62	786.33	1810.82	1579.95	-12.75	-230.87	0.00
350 WALLACE	3	1352.38	2323.60	1436.14	155.14	3585.98	1592.28	-56.80	-2093.70	0.00
343 SUMNER	2	1530.68	1459.78	1569.78	22.80	3000.46	1592.58	-46.92	-1407.88	0.00
30 CHEROKEE	1	395.24	213.89	1522.00	83.78	609.13	1605.78	153.62	996.65	498.32
235 ROOKS	1	402.08	2197.94	917.54	700.47	2500.02	1518.01	-37.77	-982.01	0.00
149 KEARNY	1	461.00	152.00	1515.00	107.00	613.00	1522.00	154.60	1009.00	504.50
250 SCOTT	1	1017.00	3331.00	1389.00	255.00	4345.00	1544.00	-62.19	-2704.00	0.00
272 SEDGWICK	1	775.52	0.00	1545.62	0.00	775.52	1545.62	112.20	870.10	435.05
197 NESS	2	1256.00	0.00	1552.00	0.00	1256.00	1552.00	30.49	386.00	0.00
199 NESS	2	1256.00	0.00	1552.00	0.00	1256.00	1552.00	30.49	386.00	0.00
163 LOGAN	1	975.56	1550.54	1251.70	410.98	2527.10	1562.68	-34.21	-864.42	0.00
319 SHAWNEE	1	617.40	254.47	1534.50	15.07	871.87	1572.57	91.85	800.90	0.00
88 FORD	1	847.00	0.00	1589.00	0.00	847.00	1589.00	99.41	842.00	0.00
122 JOHNSON	1	587.00	2585.32	1552.00	39.18	3373.32	1701.18	-49.57	-1572.14	0.00
19 BOURBON	1	873.94	18.17	1563.56	50.86	892.11	1714.52	92.19	822.41	0.00
97 GEARY	1	1122.31	387.45	1718.42	0.00	1509.75	1718.42	13.82	208.66	0.00
242 SALINE	1	322.60	320.98	1570.22	155.06	643.58	1725.28	168.08	1081.70	540.85
200 NORTON	1	1124.00	1405.08	1559.04	192.20	2530.08	1751.24	-30.78	-778.84	0.00
248 SALINE	1	415.00	4417.55	1704.04	47.75	4832.55	1751.80	-53.75	-3080.76	0.00
47 COWLEY	1	803.21	921.00	1751.10	7.25	1724.21	1758.35	2.56	44.14	0.00
158 LEAVENWORTH	1	152.40	0.00	1767.34	10.08	152.40	1777.42	1066.29	1525.02	812.51
177 MIAMI	1	1555.70	1320.98	1257.66	530.76	2875.68	1788.42	-37.83	-1088.26	0.00
254 SEDGWICK	1	575.27	0.00	1794.88	0.00	575.27	1794.88	211.47	1218.61	609.31
40 COFFEY	1	1477.38	89.94	1784.00	23.04	1557.32	1807.04	15.29	239.72	0.00
216 RENO	1	664.00	429.00	1527.00	287.00	1093.00	1814.00	65.97	721.00	0.00
307 SEWARD	1	0.00	2308.58	1179.72	647.38	2308.58	1827.10	-20.85	-481.48	0.00
186 MONTGOMERY	2	1504.10	1518.37	572.18	1157.53	3322.47	1839.81	-44.53	-1482.66	0.00
208 PAWNEE	2	1002.11	1552.12	1831.46	11.92	2554.23	1843.28	-27.83	-710.95	0.00
318 SHAWNEE	2	1080.50	824.38	1704.98	175.75	1904.88	1880.73	-1.27	-24.15	0.00
285 SEDGWICK	2	1442.92	41.91	1533.05	289.09	1484.83	1922.14	29.45	437.31	0.00
273 SEDGWICK	1	835.48	895.00	1472.18	505.00	1730.48	1978.18	14.31	247.70	0.00
36 CLAY	2	1673.84	3324.22	837.00	1156.36	4998.06	1993.35	-50.12	-3004.70	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY TOTAL 89 TAX  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
257 SEDGWICK	1	749.90	0.00	2008.20	0.00	749.90	2008.20	167.80	1258.30	629.15
348 THOMAS	1	1389.05	583.71	1332.01	692.03	1972.76	2014.04	2.09	41.28	0.00
157 LEAVENWORTH	1	953.55	4.23	2090.18	2.21	957.79	2092.39	118.46	1134.60	567.30
151 KINGMAN	1	898.00	0.00	2119.00	0.00	898.00	2119.00	135.97	1221.00	610.50
173 MCPHERSON	1	1350.86	67.84	2053.14	90.10	1418.70	2143.24	51.07	724.54	0.00
140 JOHNSON	1	1150.48	41.46	2059.97	87.32	1191.94	2147.29	80.15	955.35	0.00
287 SEDGWICK	1	1290.25	0.00	2151.65	0.00	1290.25	2151.65	56.76	861.40	0.00
329 SHAWNEE	1	466.35	249.39	2019.17	141.15	715.74	2160.32	201.83	1444.58	722.29
239 RUSSELL	1	1053.20	4229.18	2013.74	152.99	5292.38	2166.73	-59.06	-3125.65	0.00
98 GEARY	2	1034.91	50.25	2154.10	88.31	1085.16	2242.41	106.64	1157.25	578.62
355 WILSON	1	1929.92	522.40	2120.82	142.02	2452.32	2262.64	-7.73	-189.68	0.00
87 FORD	1	990.00	0.00	2263.00	0.00	990.00	2263.00	128.59	1273.00	636.50
102 GRAHAM	2	788.10	264.54	3055.51	212.99	1052.64	2268.50	115.51	1215.86	607.93
249 SCOTT	1	1366.00	0.00	2296.00	0.00	1366.00	2296.00	68.08	930.00	0.00
143 JOHNSON	1	2773.03	581.72	2304.21	13.46	3354.75	2317.57	-30.91	-1037.09	0.00
46 COWLEY	1	93.82	1019.22	1584.32	738.16	1113.04	2322.50	108.66	1209.46	604.73
77 ELLIS	2	828.72	7108.76	1852.16	483.58	7937.60	2335.74	-70.57	-5601.76	0.00
95 GEARY	1	1278.00	653.28	2347.66	5.52	1931.28	2353.18	21.85	421.90	0.00
246 SALINE	1	1131.54	870.54	2180.22	176.70	2002.08	2356.92	17.72	354.84	0.00
150 KINGMAN	2	406.00	79.00	2442.00	0.00	485.00	2442.00	403.51	1957.00	0.00
5 ANDERSON	4	525.14	314.41	2442.86	0.00	839.55	2442.86	190.97	1603.31	801.66
34 CHEYENNE	3	1186.26	958.66	2428.18	24.04	2144.92	2452.22	14.33	307.30	0.00
202 OSAGE	2	780.27	573.53	2355.00	113.86	1353.80	2478.86	83.10	1125.06	0.00
126 JOHNSON	1	2045.66	0.00	2501.54	0.00	2045.66	2501.54	22.23	454.88	0.00
115 HASKELL	1	1001.64	2334.74	2331.00	222.96	3336.38	2553.96	-23.45	-782.42	0.00
171 MCPHERSON	2	387.96	4299.46	818.28	1749.51	4687.42	2567.79	-45.22	-2119.63	0.00
255 SEDGWICK	0	932.51	0.00	2574.62	0.00	932.51	2574.62	176.10	1642.11	821.06
14 BARTON	1	1547.08	2187.66	2379.88	209.96	3734.64	2580.86	-30.69	-1153.78	0.00
297 SEDGWICK	3	0.00	10950.66	1246.85	1339.29	10950.66	2586.14	-76.38	-9364.52	0.00
204 OSAGE	1	542.88	1528.06	1332.84	1302.00	2070.94	2634.84	27.23	563.90	0.00
54 CRAWFORD	1	2045.33	1752.68	2455.59	175.48	3808.01	2641.17	-30.64	-1165.84	0.00
320 SHAWNEE	1	627.54	743.12	2346.35	324.06	1370.66	2670.41	94.83	1293.75	0.00
194 NEOSHO	1	1523.36	1501.68	2648.18	39.24	3124.44	2687.42	-13.99	-437.02	0.00
212 POTTAWATOMIE	1	1876.54	0.00	2698.68	0.00	1076.54	2698.68	150.59	1622.14	811.07
32 CHEROKEE	2	632.34	0.00	2761.90	0.00	632.34	2761.90	336.77	2129.56	1064.78
190 NEMAHA	2	872.50	57.12	2575.62	104.20	929.62	2780.82	199.14	1851.20	925.60
345 SUMNER	1	364.00	290.00	2748.76	94.71	1254.00	2843.47	126.75	1589.47	794.73
38 CLOUD	1	1101.76	1510.92	1999.92	547.70	2612.68	2847.62	8.99	234.94	0.00
37 CLAY	2	654.34	82.28	2804.80	55.96	736.62	2860.76	288.35	2124.14	0.00
192 NEMAHA	2	449.03	0.00	2872.30	0.00	449.03	2872.30	539.67	2423.27	1211.64
299 SEDGWICK	1	354.39	1659.44	2855.37	18.51	2023.83	2883.88	42.50	860.05	0.00
136 JOHNSON	1	1077.85	0.00	2922.62	0.00	1077.85	2922.62	171.15	1844.77	922.39
59 DICKINSON	1	105.30	55.13	2902.50	32.29	160.43	2934.79	1729.33	2774.36	1387.18
291 SEDGWICK	1	1253.44	0.00	2868.98	99.32	1253.44	2958.30	136.81	1714.86	857.43
178 MITCHELL	4	1014.24	914.20	2520.65	458.50	1928.44	2979.15	54.48	1050.71	0.00
91 FRANKLIN	1	795.84	109.86	2905.02	104.80	905.70	3009.82	232.32	2104.12	1052.05
78 ELLIS	1	900.10	0.00	3052.50	0.00	900.10	3052.50	239.13	2152.40	1076.20

C/I CIRCUIT BREAKER SUMMARY INDEXED BY TOTAL 89 TAX  
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COUNTY	PAR	1988	1988	1989	1989	1989	1989	PERCNT	DOLLAR	REFUND
		RE TAX	FP TAX	RE TAX	FP TAX	TOTAL TAX	TOTAL TAX	CHANGE	CHANGE	AMOUNT
350 WYANDOTTE	1	355.74	1858.05	2951.84	143.14	2234.80	3094.98	38.49	860.18	0.00
94 FRANKLIN	1	1454.84	92.10	3051.26	71.79	1556.94	3123.05	100.59	1565.11	783.05
253 SEDGWICK	1	871.00	511.91	2942.42	213.33	1382.91	3155.75	128.20	1772.84	885.42
364 WYANDOTTE	1	1882.92	0.00	3179.24	0.00	1882.92	3179.24	68.85	1295.32	0.00
218 RENO	1	2603.00	894.00	2830.00	358.00	3497.00	3188.00	-8.84	-309.00	0.00
353 WYANDOTTE	1	781.76	24.14	3201.11	11.08	805.90	3212.19	298.58	2406.29	1203.14
252 SEDGWICK	1	1881.49	679.55	3071.16	152.03	2551.04	3223.19	25.85	662.15	0.00
75 ELLIS	1	1159.57	73.18	3215.62	32.65	1231.75	3248.27	163.71	2015.52	1008.26
328 SHAWNEE	1	273.73	0.00	3286.63	0.00	273.73	3286.63	1101.41	3014.90	1507.45
255 SEDGWICK	2	642.17	3152.35	2355.60	1042.97	3794.52	3398.57	-10.43	-395.95	0.00
241 SALINE	3	2272.82	7712.48	2715.44	585.00	9385.30	3400.44	-55.95	-6584.86	0.00
27 BUTLER	1	1891.56	955.70	3153.94	275.04	2847.26	3428.98	20.43	581.72	0.00
86 FORD	2	1944.00	499.00	3255.00	217.00	2443.00	3472.00	42.12	1029.00	0.00
332 SHAWNEE	1	1320.22	275.43	3331.13	141.15	1595.65	3472.38	117.51	1675.63	938.32
153 LABETTE	1	2157.13	1743.50	2808.76	594.22	3900.73	3502.98	-10.20	-397.75	0.00
162 LINN	1	953.38	1043.32	2833.06	686.15	1996.70	3519.22	75.25	1522.52	0.00
156 LEAVENWORTH	1	1649.32	0.00	3538.84	0.00	1649.32	3538.84	114.56	1889.52	944.75
111 HARPER	1	851.00	228.00	2574.00	966.00	1079.00	3540.00	228.08	2461.00	1230.50
188 MORRIS	1	1146.92	1746.44	2914.52	663.32	2893.36	3577.94	23.56	584.58	0.00
63 DOUGLAS	1	994.92	1403.24	2789.00	806.38	2398.16	3595.38	49.92	1197.22	0.00
335 SHERMAN	1	2346.46	1925.75	3478.46	147.38	4272.22	3525.84	-15.13	-646.38	0.00
134 JOHNSON	1	2584.25	235.44	3549.37	20.20	2819.65	3669.57	30.14	849.88	0.00
258 SEDGWICK	1	1875.50	0.00	3578.03	0.00	1875.50	3578.03	95.11	1802.53	0.00
176 MIAMI	2	835.92	7132.62	2704.64	995.24	7956.54	3699.68	-53.57	-4268.66	0.00
155 LEAVENWORTH	2	1054.96	24.56	3691.98	13.66	1079.52	3705.64	243.27	2626.12	1313.06
48 COWLEY	1	1695.20	201.01	3662.02	49.38	1896.21	3711.40	95.73	1815.19	0.00
201 NORTON	2	1301.50	4176.14	2526.54	1193.89	5477.64	3720.53	-32.08	-1757.11	0.00
141 JOHNSON	1	2480.21	195.68	3195.22	527.60	2675.89	3722.82	39.12	1045.93	0.00
316 SHAWNEE	2	2798.09	1587.61	3598.98	131.18	4385.70	3730.16	-14.95	-655.54	0.00
215 RAWLINS	1	1624.21	608.88	3409.05	345.42	2233.09	3754.47	68.13	1521.38	0.00
152 IOWA	4	987.00	1432.82	2544.72	1251.22	2419.82	3795.94	55.87	1376.12	0.00
296 SEDGWICK	1	1887.47	80.83	3692.74	136.09	1958.30	3828.82	94.52	1860.53	0.00
315 SHAWNEE	1	2082.32	983.07	3550.23	351.51	3055.39	3901.74	27.28	836.35	0.00
180 MONTGOMERY	1	971.51	184.50	3852.25	49.79	1156.11	3902.04	237.51	2745.93	1372.97
333 SHERIDAN	1	2498.28	1391.10	3772.38	137.54	3889.38	3909.92	0.53	20.54	0.00
29 CLOUD	1	3956.04	0.00	3927.54	0.00	3958.04	3927.54	-0.77	-30.40	0.00
172 MCPHERSON	1	1318.04	235.50	3781.38	159.30	1553.64	3950.58	154.29	2397.04	1198.52
105 GREELEY	1	3231.00	260.00	3831.00	143.00	3491.00	3974.00	13.84	483.00	0.00
337 STAFFORD	2	1271.54	4234.28	1714.52	2259.97	5505.82	3974.49	-27.81	-1531.33	0.00
12 BARTON	1	3417.30	8987.62	3878.26	135.64	12404.92	4013.90	-67.64	-8391.02	0.00
118 JACKSON	1	2151.68	0.00	4047.00	0.00	2151.68	4047.00	88.09	1895.32	0.00
312 SHAWNEE	1	1320.98	1398.04	3440.06	627.88	2719.02	4067.94	49.51	1348.92	0.00
254 SEDGWICK	1	1189.95	110.76	4071.58	38.50	1300.72	4110.08	215.98	2809.36	1404.68
330 SHAWNEE	1	1207.44	65.91	2972.66	1150.74	1274.35	4123.40	223.57	2849.05	1424.52
372 WYANDOTTE	2	1073.34	313.85	4128.49	17.62	1387.19	4145.11	198.89	2758.92	1379.46
325 SHAWNEE	2	709.43	2202.99	2877.68	1302.81	2912.42	4180.49	43.54	1268.07	0.00
280 SEDGWICK	2	2555.05	0.00	4215.02	0.00	2555.05	4215.02	54.97	1659.97	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY TOTAL 89 TAX  
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COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
114 HARVEY	1	1825.22	1288.55	4177.04	122.54	3114.77	4299.38	38.03	1184.61	0.00
50 CRAWFORD	1	1273.86	2223.12	3957.94	403.12	3495.58	4361.06	24.71	864.08	0.00
321 SHAWNEE	2	2821.41	25.35	4342.15	37.08	2846.76	4379.23	53.83	1532.47	0.00
42 COFFEY	1	1925.14	1032.44	4086.16	314.00	2957.56	4400.15	48.78	1442.58	0.00
233 RILEY	1	1980.98	1426.32	3015.24	1396.47	3407.30	4411.71	29.48	1004.41	0.00
289 SEDGWICK	2	4652.08	25.94	4439.38	19.13	4679.02	4458.51	-4.71	-220.51	0.00
52 CRAWFORD	1	808.94	3428.01	3888.37	520.14	4236.95	4508.51	6.41	271.56	0.00
83 FINNEY	1	3537.00	90.00	4056.00	552.00	3627.00	4618.00	27.32	991.00	0.00
282 SEDGWICK	2	2622.41	534.36	4641.68	0.00	3156.77	4641.68	47.04	1484.91	0.00
7 ATCHISON	3	3023.96	420.56	4612.34	79.64	3444.52	4691.98	36.22	1247.46	0.00
277 SEDGWICK	1	32.91	15388.35	155.18	4584.26	15421.26	4749.44	-69.20	-10671.82	0.00
130 JOHNSON	1	489.29	0.00	4613.12	0.00	489.29	4613.12	883.69	4323.83	0.00
22 BROWN	1	881.36	110.87	4794.78	31.54	992.23	4825.42	386.42	3834.19	1917.10
366 WYANDOTTE	3	2424.66	0.00	4873.79	0.00	2424.66	4873.79	101.01	2449.13	0.00
62 DONIPHAN	2	1764.78	2432.06	4254.72	644.50	4196.84	4899.32	16.74	702.48	0.00
189 MORTON	2	2003.26	3800.92	4768.48	132.83	5804.18	4901.31	-15.55	-902.87	0.00
346 THOMAS	2	2488.92	5029.99	4467.37	462.42	7518.91	4929.79	-34.43	-2589.12	0.00
222 RENO	1	1750.00	2266.00	4004.00	992.00	4016.00	4996.00	24.40	980.00	0.00
247 SALINE	1	1690.82	1162.34	4734.30	367.18	2853.16	5101.48	78.80	2248.32	0.00
284 SEDGWICK	1	2073.08	34.43	5130.85	15.94	2107.51	5146.79	144.21	3039.28	1519.64
129 JOHNSON	1	2753.14	3082.88	5198.51	46.44	5836.02	5243.95	-10.15	-592.07	0.00
164 LYON	1	1485.84	712.30	5021.70	273.36	2198.14	5295.06	140.89	3098.92	1548.46
327 SHAWNEE	1	1433.51	0.00	5300.32	0.00	1433.51	5300.32	269.74	3866.81	1933.40
74 ELLIS	5	1856.09	0.00	5424.68	0.00	1856.09	5424.68	192.26	3568.59	0.00
61 DONIPHAN	1	2895.00	218.50	5399.12	170.08	3113.50	5569.20	78.87	2455.70	0.00
165 LYON	2	2932.54	1128.22	5302.34	304.34	4060.76	5606.68	38.07	1545.92	0.00
132 JOHNSON	1	4158.57	8544.44	5430.93	246.94	12843.01	5677.87	-55.75	-7165.14	0.00
207 PAWNEE	1	1151.37	4240.20	5121.30	571.16	5401.57	5692.46	5.39	290.89	0.00
15 BARTON	2	735.42	6103.04	3104.20	2607.68	6838.46	5711.88	-16.47	-1126.58	0.00
314 SHAWNEE	1	2215.21	0.00	5772.41	0.00	2215.21	5772.41	160.58	3557.20	1778.60
21 BROWN	4	2653.16	1663.11	5812.88	57.50	4316.27	5870.38	36.01	1554.11	0.00
104 GRAY	1	3241.00	0.00	5924.00	0.00	3241.00	5924.00	82.78	2683.00	0.00
85 FINNEY	7	2806.00	147.00	5932.00	15.00	2953.00	5947.00	101.39	2994.00	1497.00
276 SEDGWICK	1	4189.57	0.00	5973.12	0.00	4189.57	5973.12	42.57	1783.55	0.00
260 SEDGWICK	1	3001.10	371.43	4955.34	1011.70	3972.53	5977.04	50.45	2004.51	0.00
251 SEDGWICK	1	546.24	8147.23	1737.24	4301.19	8693.47	6038.43	-30.54	-2655.04	0.00
214 PRATT	2	2406.14	3313.75	5980.20	56.16	6219.90	6046.36	-2.79	-173.54	0.00
175 MIAMI	1	1330.90	2056.94	5069.06	1009.28	3407.84	6078.34	78.36	2670.50	0.00
66 DOUGLAS	2	729.62	2352.68	4340.18	1976.68	2782.30	6316.86	127.04	3534.56	0.00
244 SALINE	1	1309.88	3239.00	4805.14	1515.79	4548.88	6320.93	38.96	1772.05	0.00
266 SEDGWICK	1	2507.15	7828.31	5678.89	694.16	10335.46	6373.05	-38.34	-3962.41	0.00
107 GREENWOOD	1	5695.46	1589.44	6387.18	1092.14	7284.90	6479.32	-11.05	-805.58	0.00
313 SHAWNEE	1	2924.80	530.47	6289.37	220.35	3455.27	6509.72	38.40	3054.45	0.00
101 GRAHAM	5	2706.26	4050.20	5555.79	1357.57	6756.46	6913.36	2.32	156.90	0.00
148 JOHNSON	2	1543.07	2122.02	6584.99	361.20	3655.09	6946.19	89.52	3281.10	0.00
195 NEOSHO	1	4070.42	891.72	6391.10	655.96	4962.14	7047.05	42.02	2084.92	0.00
6 ATCHISON	2	5127.65	4277.64	6949.58	173.78	9405.30	7123.36	-24.26	-2281.94	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY TOTAL 89 TAX  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
9 HARBER	3	2742.36	4814.02	5351.00	774.85	7556.38	7135.85	-5.57	-420.53	0.00
334 SHERMAN	5	3874.70	1602.32	6825.06	324.07	5477.02	7149.13	30.53	1672.11	0.00
159 LINCOLN	1	3048.78	2810.60	6242.12	947.02	5859.38	7189.14	22.59	1329.76	0.00
168 MARION	5	2750.95	3543.60	6345.41	902.88	6294.55	7248.29	15.15	953.74	0.00
245 SALINE	2	3239.00	1208.54	5533.00	890.06	4447.54	7423.06	66.90	2975.52	0.00
92 FRANKLIN	1	6808.60	0.00	7428.60	0.00	6808.60	7428.60	9.11	620.00	0.00
279 SEDGWICK	1	2767.61	0.00	7444.33	0.00	2767.61	7444.33	168.98	4676.72	2339.36
181 MONTGOMERY	3	4471.88	1827.33	2419.71	5147.50	6299.21	7567.21	20.13	1268.00	0.00
367 WYANDOTTE	2	3770.43	489.30	7078.07	575.80	4259.73	7653.87	79.58	3394.14	0.00
166 LYON	1	5549.34	382.98	7056.18	619.76	5932.32	7675.94	29.39	1743.62	0.00
243 SALINE	1	3918.24	1577.36	7563.84	167.52	5495.60	7731.36	40.68	2235.76	0.00
331 SHAWNEE	1	2774.77	1467.99	7670.03	75.33	4242.76	7745.36	82.55	3502.60	0.00
2 ALLEN	1	2425.00	7793.85	5999.50	1019.62	10218.96	8019.12	-21.53	-2199.74	0.00
261 SEDGWICK	1	77.83	0.00	7061.82	1057.12	77.83	8128.94	10344.48	8051.11	4025.55
203 OSAGE	2	3842.49	2446.06	5421.38	1764.44	5288.55	8185.82	30.17	1897.27	0.00
237 RUSH	2	5090.08	22393.98	5416.32	1861.26	27424.06	8277.58	-69.82	-19146.48	0.00
324 SHAWNEE	1	2020.78	5325.47	5514.87	1901.95	8347.25	8416.82	0.83	69.57	0.00
145 JOHNSON	2	4715.78	347.78	8412.88	107.18	5053.56	8520.06	68.26	3466.50	0.00
274 SEDGWICK	2	3954.57	12453.94	8444.75	166.74	16418.51	8511.49	-47.55	-7807.02	0.00
311 SHAWNEE	1	3850.05	5214.27	8014.11	643.43	9054.32	8557.54	-4.49	-496.78	0.00
65 DOUGLAS	1	5893.06	570.46	8506.60	195.25	5453.52	8702.86	34.65	2239.34	0.00
302 SEDGWICK	3	3840.81	0.00	8864.05	0.00	3840.81	8864.05	130.79	5023.24	2511.62
308 SEWARD	1	3094.86	4206.50	8894.16	86.16	7301.36	8970.32	22.86	1668.96	0.00
67 DOUGLAS	2	3057.46	9835.18	8527.62	701.10	12902.64	9228.72	-28.47	-3673.92	0.00
283 SEDGWICK	1	2583.49	6077.05	4825.57	4405.28	8550.54	9231.85	6.60	571.31	0.00
252 SEDGWICK	1	3477.08	968.44	9173.01	106.91	4445.52	9279.92	108.75	4834.40	2417.25
110 HARPER	5	3275.00	15660.00	8221.00	1115.00	18935.00	9336.00	-50.59	-9599.00	0.00
96 GEARY	3	1757.36	5653.06	6829.55	2574.57	7420.42	9404.12	26.73	1982.70	0.00
371 WYANDOTTE	1	5679.34	0.00	9563.97	0.00	5679.34	9563.97	43.19	2884.63	0.00
201 SEDGWICK	3	4532.70	0.00	9653.55	0.00	4532.70	9653.55	112.98	5120.85	2560.42
109 HAMILTON	1	5741.79	4390.23	8149.59	1910.21	10132.07	10559.80	-0.71	-72.27	0.00
193 NEOSHO	1	4954.12	6318.80	8774.60	1325.50	11312.92	10100.10	-10.72	-1212.82	0.00
64 DOUGLAS	1	4456.74	9294.78	9065.16	1106.12	13851.52	10171.28	-26.57	-3680.24	0.00
365 WYANDOTTE	1	3185.47	6351.81	10027.52	490.22	9548.28	10517.74	10.15	969.46	0.00
11 BARTON	1	4535.00	8460.00	9240.00	1755.00	12995.00	11005.00	-15.31	-1990.00	0.00
131 JOHNSON	2	3834.62	0.00	11226.71	0.00	3834.62	11226.71	192.78	7392.19	3696.09
271 SEDGWICK	0	5747.22	61.37	11100.30	148.96	3808.59	11243.26	14.59	1440.57	0.00
293 SEDGWICK	1	4055.33	4053.36	9224.50	2075.62	8118.69	11301.12	39.20	3182.43	0.00
309 SEWARD	6	3772.75	11487.12	10575.52	836.12	15259.88	11512.74	-24.56	-3747.14	0.00
232 RILEY	1	3757.98	3076.48	10909.34	546.72	5834.45	11556.06	69.09	4721.60	0.00
183 MONTGOMERY	3	4454.44	5113.75	9355.55	2899.01	5558.19	12254.56	28.08	2586.37	0.00
124 JOHNSON	4	6055.69	7938.10	9346.93	3448.50	13993.79	12795.43	-8.56	-1198.36	0.00
70 DOUGLAS	1	724.20	2926.15	10540.80	2816.04	3650.36	13456.84	263.64	9805.48	4903.24
326 SHAWNEE	1	266.63	2357.09	12385.10	1283.64	2623.72	13669.74	421.01	11045.02	5000.00
138 JOHNSON	2	5556.73	389.84	13364.01	1317.58	5946.57	14681.59	146.89	8735.02	4357.51
220 RENO	1	7761.00	2693.00	13969.00	738.00	10454.00	14707.00	40.68	4253.00	0.00
230 RILEY	3	5752.40	11688.89	13950.98	751.75	18451.29	14712.74	-20.26	-3738.55	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY TOTAL 89 TAX  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCNT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
23 BUTLER	3	1958.92	23770.92	5633.85	8626.12	25739.84	15259.97	-40.71	-10479.87	0.00
278 SEDGWICK	1	16274.41	0.00	15925.14	0.00	16274.41	15925.14	-2.15	-349.27	0.00
229 RILEY	1	5570.26	3155.30	10370.74	5595.91	8725.56	15966.65	82.99	7241.09	0.00
369 WYANDOTTE	12	9360.73	3321.10	14676.12	1400.42	12681.83	16076.54	26.77	3394.71	0.00
137 JOHNSON	1	7754.65	12637.40	12825.19	4410.24	20392.05	17235.43	-15.48	-3156.62	0.00
295 SEDGWICK	3	3594.57	4342.05	12350.19	5039.23	7936.72	17389.42	119.10	9452.70	4726.35
352 WYANDOTTE	1	1412.43	16712.28	4255.73	13850.78	18124.71	18106.51	-0.10	-18.20	0.00
317 SHAWNEE	4	7910.31	4783.03	17223.34	896.32	12693.34	18119.66	42.75	5426.32	0.00
31 CHEROKEE	13	6256.89	7083.33	15933.86	2105.40	13340.22	19039.26	42.72	5699.04	0.00
306 SEDGWICK	2	15559.13	15871.65	17576.83	2102.36	36430.78	19679.19	-45.98	-16751.59	0.00
286 SEDGWICK	1	1157.03	43840.07	3836.18	15871.19	44997.10	19707.37	-56.20	-25289.73	0.00
125 JOHNSON	1	5847.42	56151.02	11907.36	11207.48	61998.44	23114.84	-62.72	-38883.60	0.00
370 WYANDOTTE	1	7403.54	11411.70	18415.12	4800.94	18816.24	23216.06	23.39	4400.82	0.00
304 SEDGWICK	2	10821.94	4722.42	20964.78	2399.06	15544.36	23363.84	50.30	7819.48	0.00
196 NESS	5	15021.00	6035.00	27101.00	874.00	22056.00	27975.00	26.84	5919.00	0.00
198 NESS	5	15021.00	6035.00	27101.00	874.00	22056.00	27975.00	26.84	5919.00	0.00
221 RENO	1	8565.00	23175.00	21962.00	7703.00	31940.00	29555.00	-6.83	-2175.00	0.00
113 HARVEY	1	6053.41	22669.23	16323.06	14523.58	28722.64	30846.64	7.39	2124.00	0.00
69 DOUGLAS	3	2759.88	50798.88	5665.32	24856.94	53558.76	31522.26	-41.14	-22036.50	0.00
146 JOHNSON	1	7847.93	4926.18	31303.09	563.48	12774.11	31866.57	149.46	19092.46	5000.00
259 SEDGWICK	1	3980.01	46008.95	8643.37	23790.96	49988.96	32434.33	-35.12	-17554.63	0.00
164 MONTGOMERY	3	5821.28	28772.63	26623.03	8973.94	34593.91	35596.97	2.90	1003.06	0.00
17 BOURBON	1	13872.03	1971.93	25975.80	9981.18	15843.95	36955.98	133.26	21113.02	5000.00
276 SEDGWICK	3	4235.97	19257.96	29346.27	9658.26	23493.93	39004.53	66.02	15510.60	0.00
288 SEDGWICK	1	937.00	68970.01	2526.81	36962.20	69907.01	39489.01	-43.51	-30418.00	0.00
262 SEDGWICK	1	19551.55	16146.09	34095.34	5737.73	35797.64	39833.07	11.27	4035.43	0.00
72 EDWARDS	10	15950.18	14554.88	35089.88	5516.18	31616.06	40706.06	28.76	5091.00	0.00
238 SEDGWICK	1	50.57	299205.44	1694.51	39118.58	299256.11	40813.09	-86.36	-258443.0	0.00
303 SEDGWICK	7	5690.74	0.00	41977.51	0.00	6690.74	41977.51	527.40	35286.77	0.00
357 WILSON	1	26789.36	19706.90	37878.36	10065.36	46496.26	47883.72	2.98	1387.46	0.00
322 SHAWNEE	4	28520.59	19185.55	53381.75	1065.52	46806.14	54447.27	16.33	7541.13	0.00
361 WYANDOTTE	9	23898.56	0.00	56964.01	0.00	23898.56	56964.01	138.36	33065.45	0.00
128 JOHNSON	2	18306.11	0.00	59144.72	0.00	18306.11	59144.72	223.09	40838.61	0.00
18 BOURBON	4	97048.03	4471.44	50568.74	22542.88	101519.47	73111.62	-27.98	-28407.85	0.00
84 FINNEY	4	50589.00	17659.00	51761.00	14586.00	68248.00	76347.00	11.87	8099.00	0.00
290 SEDGWICK	1	21381.93	136378.85	28070.73	52408.49	157760.78	80479.22	-48.99	-77281.56	0.00
358 WYANDOTTE	1	48126.49	8553.90	91707.33	1073.02	56660.39	82780.35	46.05	26099.96	0.00
123 JOHNSON	6	38033.46	15624.44	80017.43	3723.46	53657.90	83740.89	56.06	30082.99	0.00
352 WASHINGTON	18	38324.96	43890.16	90899.52	8579.50	82215.12	99579.02	21.12	17363.90	0.00
294 SEDGWICK	2	38861.67	36707.76	103882.28	1960.39	75569.43	105842.67	40.06	30273.24	0.00
281 SEDGWICK	9	377573.00	959.93	341185.13	675.78	378542.93	241860.91	-36.11	-136682.0	0.00
135 JOHNSON	4	128237.84	10814.88	253713.57	3439.76	139052.72	257153.33	84.93	118100.61	0.00
253 SEDGWICK	50	118894.00	0.00	384433.00	0.00	118894.00	384433.00	223.34	265539.00	5000.00
*** Total ***										
671		1783598.09	1531286.29	3125196.21	515166.41	3414884.38	3640364.62			105483.51

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY DOLLAR CHANGE  
50% OR \$5000 WITH 100% INCREASE

*Sort by  
Dollar change*

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCNT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
298 SEDGWICK	1	50.67	299205.44	1694.51	39118.58	299256.11	40813.09	-86.35	-258443.0	0.00
281 SEDGWICK	9	377573.00	969.93	241185.13	675.78	378542.93	241860.91	-35.11	-136662.0	0.00
290 SEDGWICK	1	21381.93	136378.85	23970.73	52408.49	157760.78	80479.22	-48.99	-77281.56	0.00
125 JOHNSON	1	5847.42	56151.02	11907.36	11207.48	61998.44	23114.84	-62.72	-38883.60	0.00
288 SEDGWICK	1	937.00	68970.01	2526.81	36962.20	69907.01	39489.01	-43.51	-30418.00	0.00
18 BOURBON	4	97048.03	4471.44	50568.74	22542.88	101519.47	73111.62	-27.98	-28407.85	0.00
286 SEDGWICK	1	1157.03	43840.07	3836.18	15871.19	44997.10	19707.37	-56.20	-25289.73	0.00
69 DOUGLAS	3	2759.88	50798.88	6665.32	24856.94	53558.76	31522.26	-41.14	-22036.50	0.00
237 RUSH	2	5090.08	22333.98	5415.32	1851.26	27424.06	6277.58	-59.82	-19146.48	0.00
269 SEDGWICK	1	3980.01	46008.95	8643.37	23790.96	49988.96	32434.33	-35.12	-17554.63	0.00
306 SEDGWICK	2	16559.13	19871.65	17576.83	2102.35	36430.78	19579.19	-45.98	-16751.59	0.00
277 SEDGWICK	1	32.91	15388.35	165.18	4584.26	15421.26	4749.44	-69.20	-10671.82	0.00
23 BUTLER	3	1968.92	23770.92	6633.85	8626.12	25739.84	15259.97	-40.71	-10479.87	0.00
110 HARPER	5	3275.00	15660.00	8221.00	1115.00	18935.00	9335.00	-50.69	-9599.00	0.00
12 BARTON	1	3417.30	8987.62	3878.26	135.64	12404.92	4013.90	-67.64	-8391.02	0.00
297 SEDGWICK	3	0.00	10950.66	1246.85	1339.29	10950.66	2586.14	-75.38	-8364.52	0.00
274 SEDGWICK	2	3954.57	12463.94	8444.75	166.74	16418.51	8511.49	-47.55	-7807.02	0.00
132 JOHNSON	1	4198.57	8644.44	5430.93	246.94	12843.01	5677.87	-55.79	-7165.14	0.00
241 SALINE	3	2272.82	7712.48	2715.44	685.00	9955.30	3400.44	-65.95	-6554.86	0.00
77 ELLIS	2	829.72	7108.78	1852.16	483.58	7937.50	2335.74	-70.57	-5601.76	0.00
176 MIAMI	2	835.92	7132.62	2704.64	995.24	7968.54	3699.88	-53.57	-4268.66	0.00
266 SEDGWICK	1	2507.15	7828.31	5678.89	694.16	10335.46	6373.05	-38.34	-3962.41	0.00
309 SEWARD	6	3772.76	11487.12	10576.62	836.12	18259.88	11512.74	-24.56	-3747.14	0.00
230 RILEY	3	6762.40	11688.89	13950.98	761.76	18451.29	14712.74	-20.26	-3738.55	0.00
64 DOUGLAS	1	4456.74	9394.78	9065.16	1106.12	13951.52	10171.28	-25.57	-3680.24	0.00
67 DOUGLAS	2	3067.46	9835.18	8527.62	701.10	12902.64	9228.72	-28.47	-3673.92	0.00
137 JOHNSON	1	7754.65	12637.40	12825.19	4410.24	20392.05	17235.43	-15.48	-3156.62	0.00
239 RUSSELL	1	1063.20	4229.18	2013.74	152.99	5292.38	2156.73	-59.06	-3125.65	0.00
248 SALINE	1	415.00	4417.55	1704.04	47.76	4832.56	1751.80	-53.75	-3080.76	0.00
36 CLAY	2	1673.84	3324.22	837.00	1156.36	4998.06	1993.36	-60.12	-3004.70	0.00
310 SEWARD	1	650.00	3690.55	1019.37	388.54	4340.55	1407.91	-67.56	-2932.64	0.00
341 STEVENS	2	569.52	3601.62	947.74	301.60	4171.14	1249.34	-70.05	-2921.80	0.00
250 SCOTT	1	1017.00	3331.00	1389.00	255.00	4348.00	1644.00	-62.19	-2704.00	0.00
251 SEDGWICK	1	546.24	8147.23	1737.24	4301.19	8693.47	6038.43	-30.54	-2655.04	0.00
346 THOMAS	2	2488.92	5029.99	4467.37	462.42	7518.91	4929.79	-34.43	-2589.12	0.00
6 ATCHISON	2	5127.66	4277.64	6949.58	173.79	9405.30	7123.36	-24.26	-2281.94	0.00
2 ALLEN	1	2425.00	7793.86	6999.50	1019.62	10218.96	8019.12	-21.53	-2199.74	0.00
221 RENO	1	8665.00	23175.00	21962.00	7703.00	31840.00	29665.00	-6.83	-2175.00	0.00
171 MCPHERSON	2	387.96	4299.46	818.28	1749.51	4687.42	2567.79	-45.22	-2119.63	0.00
350 WALLACE	3	1362.38	2323.60	1436.14	156.14	3685.98	1592.28	-56.80	-2093.70	0.00
11 BARTON	1	4535.00	8460.00	9240.00	1765.00	12995.00	11005.00	-15.31	-1990.00	0.00
206 OTTAWA	1	383.89	2270.58	861.22	31.93	2654.47	893.15	-66.35	-1761.32	0.00
201 NORTON	2	1301.50	4176.14	2526.64	1193.89	5477.64	3720.53	-32.08	-1757.11	0.00
122 JOHNSON	1	687.00	2686.32	1662.00	39.18	3373.32	1701.18	-49.57	-1672.14	0.00
182 MONTGOMERY	1	1632.61	642.37	217.84	450.23	2274.98	668.07	-70.63	-1606.91	0.00
337 STAFFORD	2	1271.54	4234.28	1714.52	2259.97	5505.82	3974.49	-27.81	-1531.33	0.00
186 MONTGOMERY	2	1504.10	1818.37	672.18	1167.63	3322.47	1839.81	-44.63	-1482.66	0.00

C/I CIRCUIT BREAKER SUMMARY INDEXED BY DOLLAR CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
343 SUMNER	2	1530.68	1469.78	1559.78	22.90	3000.46	1592.58	-46.92	-1407.88	0.00
10 BARTON	2	1015.94	1455.22	1052.56	186.28	2461.16	1238.84	-50.07	-1242.32	0.00
193 NEOSHO	1	4994.12	5318.80	8774.50	1325.50	11312.92	10100.10	-10.72	-1212.82	0.00
124 JOHNSON	4	6055.69	7938.10	9346.93	3448.50	13993.79	12795.43	-8.56	-1198.36	0.00
54 CRAWFORD	1	2045.33	1752.68	2465.69	175.48	3808.01	2641.17	-30.64	-1166.84	0.00
14 BARTON	1	1547.08	2187.55	2379.88	200.98	3734.64	2580.86	-30.89	-1153.78	0.00
53 CRAWFORD	1	481.62	1609.69	671.30	272.55	2091.31	943.86	-54.87	-1147.45	0.00
80 ELLSWORTH	1	250.44	1352.20	431.54	37.32	1602.54	468.86	-70.74	-1133.78	0.00
15 BARTON	2	735.42	5103.04	3104.20	2607.68	5898.46	5711.88	-16.47	-1125.58	0.00
177 MIAMI	1	1555.70	1320.98	1257.66	530.76	2875.68	1788.42	-37.83	-1088.26	0.00
35 CLARK	1	573.72	1573.94	1015.89	66.49	2147.56	1092.38	-49.60	-1055.28	0.00
143 JOHNSON	1	2773.03	581.72	2304.21	13.46	3354.75	2317.67	-30.91	-1037.08	0.00
235 ROOKS	1	402.08	2197.94	917.54	700.47	2600.02	1618.01	-37.77	-982.01	0.00
187 MONTGOMERY	2	1320.42	626.88	911.57	77.55	1947.39	989.22	-49.20	-958.68	0.00
33 CHEROKEE	1	1446.18	0.00	494.23	0.00	1446.18	494.23	-65.83	-951.95	0.00
189 MORTON	2	2003.25	3800.92	4768.48	132.83	5804.18	4901.31	-15.56	-902.87	0.00
153 LOGAN	1	976.56	1550.54	1251.70	410.98	2527.10	1562.68	-34.21	-864.42	0.00
107 GREENWOOD	1	5695.46	1589.44	5387.18	1092.14	7284.90	6479.32	-11.06	-805.58	0.00
115 HASKELL	1	1001.64	2334.74	2331.00	222.95	3336.38	2553.96	-23.45	-782.42	0.00
200 NORTON	1	1124.00	1406.08	1559.04	192.20	2530.08	1751.24	-30.78	-778.84	0.00
208 PAWNEE	2	1002.11	1552.12	1831.46	11.82	2554.23	1843.29	-27.83	-710.95	0.00
316 SHAWNEE	2	2798.09	1587.61	3598.98	131.18	4985.70	3730.16	-14.95	-655.54	0.00
335 SHERMAN	1	2346.46	1925.75	3478.46	147.38	4272.22	3525.84	-15.13	-646.38	0.00
129 JOHNSON	1	2753.14	3082.88	5198.51	45.44	5836.02	5243.95	-10.15	-592.07	0.00
3 ALLEN	1	382.62	529.88	458.86	14.70	1012.50	473.56	-53.23	-538.94	0.00
79 ELLSWORTH	1	279.58	457.42	234.24	14.82	737.00	249.06	-66.21	-487.94	0.00
307 SEWARD	1	0.00	2308.58	1179.72	647.38	2308.58	1827.10	-20.86	-481.48	0.00
117 JACKSON	1	993.44	738.70	995.10	233.22	1692.14	1228.32	-27.41	-463.82	0.00
217 RENO	1	1127.00	548.00	1218.00	0.00	1575.00	1218.00	-27.28	-457.00	0.00
194 NEOSHO	1	1623.36	1501.08	2648.18	39.24	3124.44	2687.42	-13.99	-437.02	0.00
9 BARBER	3	2742.36	4814.02	6361.00	774.85	7556.38	7135.85	-5.57	-420.53	0.00
311 SHAWNEE	1	3850.95	5214.27	8014.11	643.43	9064.32	8657.54	-4.49	-406.78	0.00
153 LABETTE	1	2157.13	1743.60	2808.76	594.22	3900.73	3502.98	-10.20	-397.75	0.00
265 SEDGWICK	2	542.17	3152.35	2355.60	1042.97	3794.52	3398.57	-10.43	-395.95	0.00
144 JOHNSON	1	64.28	571.50	210.47	44.48	635.78	254.95	-59.90	-380.83	0.00
73 ELK	1	473.64	185.54	205.24	82.48	659.18	287.72	-56.35	-371.46	0.00
278 SEDGWICK	1	16274.41	0.00	15925.14	0.00	16274.41	15925.14	-2.15	-349.27	0.00
210 POTTAWATOMIE	1	150.31	489.07	290.63	38.31	639.38	328.94	-48.55	-310.44	0.00
218 RENO	1	2603.00	894.00	2830.00	358.00	3497.00	3188.00	-8.84	-309.00	0.00
225 REPUBLIC	1	270.74	1032.38	399.73	622.83	1303.12	1022.56	-21.53	-280.56	0.00
354 WICHITA	1	117.67	308.21	153.32	3.30	425.88	156.62	-60.88	-259.26	0.00
228 RILEY	1	477.94	726.49	914.02	54.96	1204.43	958.98	-19.55	-235.45	0.00
160 LINCOLN	1	516.72	1294.10	793.62	786.33	1810.82	1579.95	-12.75	-230.87	0.00
289 SEDGWICK	2	4652.08	26.94	4439.38	19.13	4679.02	4458.51	-4.71	-220.51	0.00
236 RUSH	1	385.51	421.64	433.96	169.30	807.15	603.26	-25.26	-203.89	0.00
342 SUMNER	1	353.60	473.82	598.10	26.85	827.42	624.95	-24.47	-202.47	0.00
336 SMITH	1	31.04	571.76	39.60	361.33	602.80	400.93	-33.49	-201.87	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY DOLLAR CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
358 WOODSON	2	647.44	1034.02	629.36	859.92	1591.46	1488.28	-11.49	-193.18	0.00
355 WILSON	1	1929.92	522.40	2120.82	142.02	2452.32	2262.84	-7.73	-189.48	0.00
154 LANE	1	493.00	699.00	751.00	251.00	1182.00	1002.00	-15.23	-180.00	0.00
214 PRATT	2	2406.14	3813.76	5980.20	66.16	6219.90	6046.36	-2.79	-173.54	0.00
338 STAFFORD	1	170.50	64.06	35.18	80.62	234.56	115.80	-50.69	-118.76	0.00
170 MARSHALL	1	147.58	0.00	46.28	0.00	147.58	46.28	-68.64	-101.30	0.00
305 SEDGWICK	1	43.40	373.83	214.72	103.66	417.23	318.38	-23.69	-98.85	0.00
43 COMANCHE	1	155.82	0.00	83.02	0.00	155.82	83.02	-46.72	-72.80	0.00
109 HAMILTON	1	5741.79	4390.28	8149.59	1910.21	10132.07	10959.80	-0.71	-72.27	0.00
356 WILSON	1	134.24	117.61	110.00	70.86	251.85	180.86	-28.19	-70.99	0.00
68 DOUGLAS	1	0.00	384.10	100.52	212.86	384.10	313.38	-18.41	-70.72	0.00
60 DICKINSON	1	578.82	654.45	1095.84	78.73	1233.27	1174.57	-4.76	-58.70	0.00
340 STEVENS	1	472.39	82.80	371.25	131.20	555.19	502.45	-9.50	-52.74	0.00
100 GOVE	1	154.14	700.66	647.50	155.86	854.80	803.36	-6.02	-51.44	0.00
1 ALLEN	1	324.12	43.60	294.58	31.18	367.72	325.76	-11.41	-41.96	0.00
112 HARVEY	1	431.11	524.76	796.70	119.43	955.87	915.13	-4.16	-39.74	0.00
39 CLOUD	2	3958.04	0.00	3927.54	0.00	3958.04	3927.54	-0.77	-30.40	0.00
318 SHAWNEE	2	1080.50	824.38	1704.98	175.75	1904.88	1880.73	-1.27	-24.15	0.00
362 WYANDOTTE	1	1412.43	16712.28	4255.73	13850.78	18124.71	18106.51	-0.10	-18.20	0.00
120 JEWELL	2	619.90	620.80	1057.06	165.48	1240.70	1222.54	-1.46	-18.16	0.00
227 RICE	1	235.43	8.57	225.52	10.47	244.00	235.99	-2.87	-7.01	0.00
347 THOMAS	1	4.89	0.00	10.30	0.00	4.89	10.30	110.63	5.41	2.71
353 WASHINGTON	1	345.30	25.00	359.66	18.68	372.30	378.34	1.62	6.04	0.00
89 FORD	1	753.00	653.00	1345.00	118.00	1456.00	1464.00	0.55	8.00	0.00
292 SEDGWICK	1	506.20	229.01	794.45	51.98	835.21	846.43	1.34	11.22	0.00
333 SHERIDAN	3	2498.28	1391.10	3772.38	137.54	3989.38	3909.92	-0.53	-20.54	0.00
167 MARION	1	106.44	0.00	139.90	0.00	106.44	139.90	31.44	33.46	0.00
349 TREGO	1	159.34	292.26	367.22	124.06	451.60	451.28	8.79	35.68	0.00
348 THOMAS	1	1389.05	583.71	1322.01	692.03	1972.76	2014.04	2.09	41.28	0.00
71 EDWARDS	1	256.06	188.50	417.72	68.88	444.55	486.60	9.45	42.04	0.00
29 CHAUTAUGUA	1	329.16	614.16	745.40	241.66	943.32	987.06	4.64	43.74	0.00
47 COWLEY	1	803.21	921.00	1761.10	7.25	1724.21	1758.35	2.56	44.14	0.00
24 BUTLER	1	1117.60	0.00	1176.65	0.00	1117.60	1176.65	5.28	59.05	0.00
26 BUTLER	1	404.01	0.00	463.08	0.00	404.01	463.08	14.62	59.07	0.00
93 FRANKLIN	1	122.80	208.14	241.58	153.86	330.94	395.44	19.49	64.50	0.00
108 GREENWOOD	2	255.76	0.00	324.12	0.00	255.76	324.12	26.23	67.36	0.00
324 SHAWNEE	1	2020.78	6326.47	6514.87	1901.95	8347.25	8416.82	0.83	69.57	0.00
58 DICKINSON	1	615.14	97.53	738.66	53.06	713.67	791.72	10.94	78.05	0.00
213 PRATT	1	851.00	153.04	995.36	96.98	1014.04	1093.34	7.82	79.30	0.00
90 FRANKLIN	1	405.04	27.68	504.44	13.66	432.72	518.10	19.73	85.38	0.00
234 ROOKS	1	622.82	0.00	710.50	0.00	622.82	710.50	14.08	87.68	0.00
161 LINN	1	383.70	145.88	632.60	0.00	529.58	632.60	19.45	103.02	0.00
106 GREENWOOD	1	177.50	0.00	281.94	0.00	177.50	281.94	58.84	104.44	0.00
56 DECATUR	2	205.81	0.00	311.48	0.00	205.81	311.48	51.34	105.67	0.00
240 RUSSELL	1	639.50	701.42	1150.34	279.66	1340.92	1460.00	8.88	119.08	0.00
351 WALLACE	1	142.16	0.00	272.96	0.00	142.16	272.96	92.01	130.80	0.00
223 REMO	1	390.00	608.00	1051.00	85.00	998.00	1136.00	13.83	138.00	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY DOLLAR CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
101 GRAHAM	5	2705.26	4050.20	5555.79	1357.57	6756.46	5913.36	2.32	156.90	0.00
103 GRANT	2	576.88	613.06	1327.72	35.10	1189.94	1362.82	14.53	172.88	0.00
191 NEMAHA	1	299.56	41.68	461.48	50.16	341.34	521.64	52.82	180.30	0.00
359 WYANDOTTE	1	212.12	0.00	392.97	0.00	212.12	392.97	85.26	180.85	0.00
185 MONTGOMERY	1	202.49	550.23	1104.02	147.19	1052.72	1251.21	17.74	188.49	0.00
99 GOVE	1	253.50	0.00	422.28	0.00	233.50	422.28	80.77	188.68	0.00
205 OSBORNE	1	357.34	0.00	270.54	298.54	357.34	559.18	54.95	201.84	0.00
97 GEARY	1	1122.31	387.45	1718.42	0.00	1509.76	1718.42	13.82	208.66	0.00
38 CLOUD	1	1101.76	1510.92	1999.92	847.70	2612.68	2847.52	8.99	234.94	0.00
4 ANDERSON	1	477.28	150.89	716.78	151.06	628.17	867.84	38.15	239.67	0.00
40 COFFEY	1	1477.38	89.94	1784.00	23.04	1557.32	1807.04	15.29	239.72	0.00
231 RILEY	1	159.04	62.22	352.46	99.87	221.26	452.33	108.95	241.07	0.00
273 SEDGWICK	1	835.48	895.00	1472.18	506.00	1730.48	1978.18	14.31	247.70	0.00
75 ELLIS	1	271.27	0.00	540.76	0.00	271.27	540.76	99.34	269.49	0.00
52 CRAWFORD	1	868.94	3428.01	3888.37	620.14	4268.95	4508.51	6.41	271.56	0.00
215 RENO	1	471.00	0.00	758.00	0.00	471.00	758.00	60.93	287.00	0.00
207 PAWNEE	1	1161.37	4240.20	5121.30	571.16	5401.57	5692.46	5.39	290.89	0.00
226 RICE	1	100.49	12.25	143.81	263.44	112.74	407.25	261.23	284.51	147.25
119 JEFFERSON	1	177.45	0.00	481.26	0.00	177.45	481.26	171.19	303.80	151.90
44 COWLEY	1	696.82	289.99	1234.48	59.14	986.81	1293.62	31.09	306.81	0.00
34 CHEYENNE	3	1186.26	958.55	2428.18	24.04	2144.92	2452.22	14.33	307.30	0.00
224 RENO	1	874.00	0.00	1197.00	0.00	874.00	1197.00	36.96	323.00	0.00
41 COFFEY	2	596.80	130.44	1016.75	50.25	727.24	1077.02	48.10	349.78	0.00
246 SALINE	1	1131.54	870.54	2180.22	176.70	2002.08	2356.92	17.72	354.84	0.00
211 POTTAWATOMIE	1	207.76	115.33	559.98	29.99	323.09	689.97	113.95	366.88	183.44
197 NESS	2	1266.00	0.00	1652.00	0.00	1266.00	1652.00	30.49	386.00	0.00
199 NESS	2	1266.00	0.00	1652.00	0.00	1266.00	1652.00	30.49	386.00	0.00
127 JOHNSON	2	1104.81	44.48	1373.90	164.72	1149.29	1538.62	33.88	389.33	0.00
13 BARTON	1	438.00	55.15	871.42	24.66	493.15	896.08	81.70	402.92	0.00
116 HODGEMAN	1	258.00	33.00	675.00	21.00	291.00	696.00	139.18	405.00	202.50
339 STANTON	1	305.15	0.00	718.25	0.00	305.15	718.25	135.37	413.10	206.55
95 GEARY	1	1278.00	653.28	2347.56	5.52	1931.28	2353.18	21.55	421.90	0.00
256 SEDGWICK	1	697.51	178.12	1287.31	11.28	875.63	1298.59	48.30	422.96	0.00
285 SEDGWICK	2	1442.92	41.91	1633.05	289.09	1484.83	1922.14	29.45	437.31	0.00
147 JOHNSON	1	325.77	0.00	770.91	0.00	325.77	770.91	136.64	445.14	222.57
126 JOHNSON	1	2046.66	0.00	2501.54	0.00	2046.66	2501.54	22.23	454.88	0.00
25 BUTLER	1	391.48	56.84	885.58	24.46	448.32	910.04	102.99	461.72	230.86
174 MEADE	1	401.70	0.00	869.86	0.00	401.70	869.86	116.54	468.16	234.08
45 COWLEY	1	753.35	114.29	1304.45	43.98	877.64	1348.43	53.64	470.79	0.00
259 SEDGWICK	1	471.49	353.25	1069.85	231.72	824.74	1301.57	57.82	476.83	0.00
344 SUMNER	1	170.80	145.32	771.08	24.34	316.12	795.42	151.52	479.30	239.55
105 GREELEY	1	3231.00	260.00	3831.00	143.00	3491.00	3974.00	13.84	483.00	0.00
28 BUTLER	1	267.32	0.00	756.75	0.00	267.32	756.75	183.09	489.43	0.00
20 BROWN	1	514.57	55.85	987.86	81.96	570.42	1069.82	87.55	499.40	0.00
82 ELLSWORTH	1	273.34	405.44	1177.98	45.66	678.78	1224.64	80.42	545.86	0.00
49 CRAWFORD	1	74.12	385.97	986.53	26.35	460.09	1012.89	120.15	552.80	276.40
204 OSAGE	1	542.88	1528.06	1332.84	1302.00	2070.94	2634.84	27.23	563.90	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY DOLLAR CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988 RE TAX	1988 PP TAX	1989 RE TAX	1989 PP TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCNT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
283 SEDGWICK	1	2583.49	6077.05	4825.57	4406.28	8560.54	9231.85	6.60	571.31	0.00
27 BUTLER	1	1891.56	955.70	3153.94	275.04	2847.26	3428.98	20.43	581.72	0.00
267 SEDGWICK	1	495.44	0.00	1087.23	0.00	495.44	1087.23	119.45	591.79	295.90
92 FRANKLIN	1	6808.60	0.00	7428.60	0.00	6808.60	7428.60	9.11	620.00	0.00
16 BARTON	1	373.08	0.00	979.54	28.29	373.08	1007.82	170.14	634.74	0.00
55 DECATUR	1	434.53	370.68	1176.66	265.12	805.21	1441.78	79.06	636.57	0.00
142 JOHNSON	2	825.54	0.00	1473.40	0.00	825.54	1473.40	78.48	647.86	0.00
169 MARSHALL	1	298.26	157.48	1016.38	97.14	455.74	1113.52	144.33	657.78	0.00
258 SEDGWICK	1	1881.49	679.55	3071.16	152.03	2561.04	3223.19	25.85	662.15	0.00
188 MORRIS	1	1146.92	1746.44	2914.62	663.32	2893.36	3577.94	23.66	684.58	0.00
323 SHAWNEE	1	143.91	162.87	854.10	152.94	306.78	1007.04	228.28	700.26	350.13
62 DONIPHAN	2	1764.78	2432.06	4254.72	644.60	4196.84	4859.32	16.74	702.48	0.00
179 MITCHELL	1	324.84	0.00	1044.82	0.00	324.84	1044.82	221.64	719.98	359.99
216 RENO	1	664.00	429.00	1527.00	287.00	1093.00	1814.00	65.97	721.00	0.00
173 MCPHERSON	1	1350.86	67.84	2053.14	90.10	1418.70	2143.24	51.07	724.54	0.00
209 PHILLIPS	1	359.60	150.56	1161.76	78.42	510.15	1240.18	143.10	730.02	355.01
270 SEDGWICK	1	755.88	0.00	1507.99	0.00	755.88	1507.99	99.50	752.11	0.00
123 JOHNSON	1	401.63	0.00	1195.55	0.00	401.63	1195.55	197.67	793.92	396.96
319 SHAWNEE	1	617.40	254.47	1554.60	18.07	871.87	1672.67	91.85	800.80	0.00
19 BOURBON	1	873.94	18.17	1663.66	50.86	892.11	1714.52	92.19	822.41	0.00
315 SHAWNEE	1	2082.32	983.07	3550.23	351.51	3065.39	3901.74	27.28	936.35	0.00
81 ELLSWORTH	1	459.52	216.74	1510.44	6.55	675.26	1516.99	124.32	840.73	420.37
88 FORD	1	847.00	0.00	1689.00	0.00	847.00	1689.00	99.41	842.00	0.00
139 JOHNSON	1	221.38	82.00	1150.56	1.18	303.38	1151.74	279.54	848.36	424.18
134 JOHNSON	1	2584.25	235.44	3649.37	20.20	2819.59	3669.57	30.14	849.98	0.00
299 SEDGWICK	1	354.39	1669.44	2865.37	18.51	2023.83	2683.88	42.50	850.05	0.00
350 WYANDOTTE	1	366.74	1868.05	2951.84	143.14	2234.80	3094.98	38.49	860.18	0.00
287 SEDGWICK	1	1290.25	0.00	2151.65	0.00	1290.25	2151.65	66.76	861.40	0.00
50 CRAWFORD	1	1273.85	2223.12	3957.94	403.12	3496.98	4361.06	24.71	864.08	0.00
272 SEDGWICK	1	775.52	0.00	1545.62	0.00	775.52	1545.62	112.20	870.10	435.05
57 DICKINSON	1	385.18	25.44	1259.84	16.66	410.62	1286.50	213.31	875.83	437.94
238 RUSSELL	1	432.66	23.62	1359.78	14.75	456.28	1374.53	201.25	918.25	459.12
249 SCOTT	1	1366.00	0.00	2295.00	0.00	1366.00	2295.00	68.08	930.00	0.00
300 SEDGWICK	1	523.30	64.85	1503.02	32.33	588.15	1535.35	161.05	947.20	473.60
168 MARION	5	2750.95	3543.60	6345.41	902.88	6294.55	7248.29	15.15	953.74	0.00
140 JOHNSON	1	1150.48	41.46	2059.97	87.32	1191.94	2147.29	80.15	955.35	0.00
365 WYANDOTTE	1	3186.47	6361.81	10027.52	490.22	9548.28	10517.74	10.15	969.46	0.00
8 BARBER	1	420.44	0.00	1397.93	0.00	420.44	1397.93	232.45	977.49	488.75
222 RENO	1	1750.00	2256.00	4004.00	992.00	4016.00	4996.00	24.40	980.00	0.00
51 CRAWFORD	1	343.12	90.84	1373.54	49.72	433.95	1423.26	227.97	989.30	494.65
83 FINNEY	1	3537.00	90.00	4066.00	552.00	3527.00	4618.00	27.32	991.00	0.00
30 CHEROKEE	1	395.24	213.89	1522.00	83.78	609.13	1605.78	163.62	996.55	498.32
184 MONTGOMERY	3	5821.28	28772.63	25623.03	8973.94	34593.91	35596.97	2.90	1003.06	0.00
233 RILEY	1	1980.98	1426.32	3015.24	1396.47	3407.30	4411.71	29.48	1004.41	0.00
149 KEARNY	1	451.00	152.00	1515.00	107.00	513.00	1622.00	164.60	1009.00	504.50
86 FORD	2	1944.00	499.00	3255.00	217.00	2443.00	3472.00	42.12	1029.00	0.00
141 JOHNSON	1	2480.21	195.58	3195.22	527.60	2675.89	3722.82	39.12	1046.93	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY DOLLAR CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
176 MITCHELL	4	1014.24	914.20	2520.55	458.50	1928.44	2979.15	54.48	1050.71	0.00
242 SALINE	1	322.60	320.98	1570.22	155.06	643.58	1725.28	168.08	1081.70	640.95
202 OSAGE	2	780.27	573.53	2365.00	113.86	1353.80	2478.85	83.10	1125.05	0.00
157 LEAVENWORTH	1	953.56	4.23	2090.18	2.21	957.79	2092.39	118.45	1134.50	557.30
98 GEARY	2	1034.91	50.25	2154.10	88.31	1085.16	2242.41	105.54	1157.25	579.62
121 JEWELL	1	103.32	41.34	1302.44	23.12	144.66	1325.56	816.33	1180.90	0.00
114 HARVEY	1	1826.22	1288.55	4177.04	122.34	3114.77	4299.38	39.03	1184.61	0.00
63 DOUGLAS	1	994.92	1403.24	2789.00	806.38	2398.16	3595.38	49.92	1197.22	0.00
46 COWLEY	1	93.82	1019.22	1524.32	738.18	1113.04	2322.50	108.65	1209.45	504.73
102 GRAHAM	2	788.10	264.54	2055.51	212.99	1052.54	2268.50	115.51	1215.55	607.93
254 SEDGWICK	1	576.27	0.00	1794.88	0.00	576.27	1794.88	211.47	1218.51	509.31
151 KINGMAN	1	898.00	0.00	2119.00	0.00	898.00	2119.00	135.97	1221.00	510.50
7 ATCHISON	3	3023.96	420.55	4512.34	79.64	3444.52	4591.98	35.22	1247.46	0.00
257 SEDGWICK	1	749.90	0.00	2008.20	0.00	749.90	2008.20	157.80	1255.30	529.15
181 MONTGOMERY	3	4471.88	1827.33	2419.71	5147.50	6299.21	7557.21	20.13	1258.00	0.00
325 SHAWNEE	2	709.43	2202.99	2877.58	1302.81	2912.42	4180.49	43.54	1268.07	0.00
87 FORD	1	990.00	0.00	2253.00	0.00	990.00	2253.00	128.59	1273.00	535.50
354 WYANDOTTE	1	1882.92	0.00	3179.24	0.00	1882.92	3179.24	58.85	1295.32	0.00
320 SHAWNEE	1	627.54	743.12	2345.35	324.05	1370.56	2570.41	94.83	1299.75	0.00
159 LINCOLN	1	3048.78	2810.50	6242.12	947.02	5859.38	7189.14	22.69	1329.75	0.00
312 SHAWNEE	1	1320.98	1399.04	3440.06	527.88	2719.02	4057.94	49.51	1349.92	0.00
152 IOWA	4	987.00	1432.82	2544.72	1251.22	2419.82	3795.94	56.87	1375.12	0.00
357 WILSON	1	26789.35	19706.90	37878.35	10005.35	45456.25	47883.72	2.98	1387.45	0.00
271 SEDGWICK	0	9747.22	51.37	11100.30	148.95	9808.59	11249.25	14.69	1440.67	0.00
42 COFFEY	1	1925.14	1032.44	4086.16	314.00	2957.58	4400.15	48.78	1442.58	0.00
329 SHAWNEE	1	455.35	249.39	2019.17	141.15	715.74	2150.32	201.83	1444.58	722.29
282 SEDGWICK	2	2522.41	534.35	4541.58	0.00	3156.77	4541.58	47.04	1484.91	0.00
215 RAWLINS	1	1624.21	508.88	3409.05	345.42	2233.09	3754.47	58.13	1521.35	0.00
162 LINN	1	953.38	1043.32	2833.06	685.15	1996.70	3519.22	75.25	1522.52	0.00
321 SHAWNEE	2	2821.41	25.35	4342.15	37.08	2946.75	4379.23	53.83	1532.47	0.00
155 LYON	2	2932.54	1128.22	5302.34	304.34	4060.76	5505.58	38.07	1545.32	0.00
21 BROWN	4	2553.15	1553.11	5812.88	57.50	4315.27	5870.38	35.01	1554.11	0.00
94 FRANKLIN	1	1454.84	92.10	3051.25	71.79	1555.94	3123.05	100.59	1555.11	793.05
345 SUMNER	1	954.00	290.00	2748.76	94.71	1254.00	2843.47	125.75	1589.47	794.73
5 ANDERSON	4	525.14	314.41	2442.86	0.00	839.55	2442.85	190.97	1503.31	801.55
212 POTTAWATOMIE	1	1075.54	0.00	2598.58	0.00	1075.54	2598.58	150.55	1522.14	811.07
158 LEAVENWORTH	1	152.40	0.00	1767.34	10.08	152.40	1777.42	1065.29	1525.02	812.51
255 SEDGWICK	0	932.51	0.00	2574.52	0.00	932.51	2574.52	175.10	1542.11	821.05
280 SEDGWICK	2	2555.05	0.00	4215.02	0.00	2555.05	4215.02	54.97	1559.97	0.00
308 SEWARD	1	3094.85	4205.50	8884.15	85.15	7301.35	8970.32	22.85	1658.55	0.00
334 SHERMAN	5	3874.70	1502.32	5825.06	324.07	5477.02	7149.13	30.53	1572.11	0.00
291 SEDGWICK	1	1253.44	0.00	2858.98	99.32	1253.44	2958.30	135.81	1714.85	857.43
166 LYON	1	5549.34	382.98	7055.18	519.75	5932.32	7575.94	29.39	1743.52	0.00
244 SALINE	1	1309.88	3239.00	4805.14	1515.75	4548.88	5320.93	38.95	1772.05	0.00
253 SEDGWICK	1	871.00	511.91	2942.42	213.33	1382.91	3155.75	129.20	1772.84	896.42
275 SEDGWICK	1	4189.57	0.00	5973.12	0.00	4189.57	5973.12	42.57	1783.55	0.00
258 SEDGWICK	1	1875.50	0.00	3578.03	0.00	1875.50	3578.03	95.11	1802.53	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY DOLLAR CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988		1989		PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX					
48 COWLEY	1	1895.20	201.01	3662.02	49.38	1896.21	3711.40	95.73	1815.19		0.00	
136 JOHNSON	1	1077.85	0.00	2922.62	0.00	1077.85	2922.62	171.15	1844.77		922.38	
190 NEMAHA	2	872.50	57.12	3576.62	104.20	929.62	2780.82	199.14	1851.20		925.60	
296 SEDGWICK	1	1887.47	80.83	3692.74	135.09	1968.30	3828.83	94.52	1860.53		0.00	
332 SHAWNEE	1	1320.22	275.43	3331.13	141.15	1595.65	3472.28	117.61	1875.63		938.32	
156 LEAVENWORTH	1	1649.32	0.00	3538.84	0.00	1649.32	3538.84	114.56	1889.52		944.75	
118 JACKSON	1	2151.58	0.00	4047.00	0.00	2151.68	4047.00	88.09	1895.32		0.00	
203 OSAGE	2	3842.49	2446.06	6421.38	1764.44	6288.55	8185.82	30.17	1997.27		0.00	
150 KINGMAN	2	405.00	79.00	2442.00	0.00	485.00	2442.00	403.51	1957.00		0.00	
96 GEARY	3	1767.36	5653.06	5829.55	2574.57	7420.42	5404.12	26.73	1983.70		0.00	
260 SEDGWICK	1	3001.10	971.43	4965.34	1011.70	3972.53	5977.04	50.45	2004.51		0.00	
75 ELLIS	1	1158.57	73.18	3215.62	32.65	1231.75	3248.27	163.71	2016.52		1008.26	
195 NEOSHO	1	4070.42	891.72	5391.10	655.95	4952.14	7047.06	42.02	2994.92		0.00	
91 FRANKLIN	1	795.84	109.85	2905.02	104.80	905.70	3009.82	232.32	2104.12		1052.06	
113 HARVEY	1	6053.41	22559.22	16323.06	14523.58	28722.64	30846.54	7.39	2124.00		0.00	
37 CLAY	2	654.34	82.28	2804.80	55.96	736.62	2860.76	288.36	2124.14		0.00	
32 CHEROKEE	2	632.34	0.00	2751.90	0.00	532.34	2751.90	336.77	2129.56		1054.78	
78 ELLIS	1	900.10	0.00	3052.50	0.00	900.10	3052.50	239.13	2152.40		1076.20	
243 SALINE	1	3918.24	1577.36	7563.84	167.52	5495.60	7731.36	40.68	2235.76		0.00	
55 DOUGLAS	1	5893.06	570.46	8505.50	195.25	6453.52	8702.86	34.65	2239.34		0.00	
247 SALINE	1	1690.82	1162.34	4734.30	357.18	2853.16	5101.48	78.80	2248.32		0.00	
172 MCPHERSON	1	1318.04	235.60	3781.38	169.30	1553.54	3950.68	154.29	2397.04		1198.52	
363 WYANDOTTE	1	781.75	24.14	3281.11	11.08	805.90	3212.19	298.58	2406.29		1203.14	
192 NEMAHA	2	449.03	0.00	2872.30	0.00	449.03	2872.30	539.67	2423.27		1211.64	
366 WYANDOTTE	3	2424.66	0.00	4873.79	0.00	2424.66	4873.79	101.01	2443.13		0.00	
51 DONIPHAN	1	2995.00	218.50	5399.12	170.08	3113.50	5569.20	78.87	2455.70		0.00	
111 HARPER	1	951.00	228.00	2574.00	955.00	1079.00	3540.00	228.08	2461.00		1230.50	
155 LEAVENWORTH	1	1054.96	24.56	3691.98	13.56	1079.52	3705.64	243.27	2626.12		1313.06	
175 MIAMI	1	1350.90	2055.94	5059.06	1009.28	3407.84	6078.34	78.35	2570.50		0.00	
104 GRAT	1	3241.00	0.00	5924.00	0.00	3241.00	5924.00	82.78	2653.00		0.00	
183 MONTGOMERY	5	4454.44	5113.75	9355.55	2899.01	9558.19	12254.56	28.06	2688.37		0.00	
180 MONTGOMERY	1	971.61	184.50	3852.25	49.75	1156.11	3902.04	237.51	2745.93		1372.97	
372 WYANDOTTE	2	1073.34	313.55	4128.49	17.62	1387.19	4146.11	198.89	2758.52		1379.46	
53 DICKINSON	1	105.30	55.13	2902.50	32.29	160.43	2934.79	1729.33	2774.36		1387.18	
264 SEDGWICK	1	1189.96	110.76	4071.58	38.50	1300.72	4110.08	215.96	2809.36		1404.68	
330 SHAWNEE	1	1207.44	65.91	2972.66	1150.74	1274.35	4123.40	223.57	2849.05		1424.52	
371 WYANDOTTE	1	6579.34	0.00	9553.97	0.00	6579.34	9553.97	43.19	2884.53		0.00	
245 SALINE	2	3239.00	1208.54	6533.00	990.05	4447.54	7423.06	56.90	2975.52		0.00	
85 FINNEY	7	2805.00	147.00	5932.00	15.00	2953.00	5947.00	101.39	2994.00		1497.00	
328 SHAWNEE	1	273.73	0.00	3288.63	0.00	273.73	3288.63	1101.41	3014.90		1507.45	
284 SEDGWICK	1	2073.08	34.43	5130.85	15.34	2107.51	5146.79	144.21	3039.28		1519.64	
313 SHAWNEE	1	2924.80	530.47	6289.37	220.35	3455.27	6509.72	88.40	3054.45		0.00	
164 LYON	1	1485.84	712.30	5021.70	273.35	2198.14	5295.06	140.89	3096.92		1548.46	
293 SEDGWICK	1	4055.33	4053.35	9224.50	2075.62	8118.69	11301.12	39.20	3182.43		0.00	
148 JOHNSON	2	1543.07	2122.02	6584.99	351.20	3555.09	5946.19	89.52	3281.10		0.00	
367 WYANDOTTE	3	3770.43	489.30	7078.07	575.80	4259.73	7653.87	79.58	3394.14		0.00	
369 WYANDOTTE	12	9350.73	3321.10	14676.12	1400.42	12681.83	16075.54	26.77	3394.71		0.00	

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY DOLLAR CHANGE  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCNT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
145 JOHNSON	2	4715.78	347.78	8412.88	107.18	5063.56	3520.06	68.26	3456.50	0.00
331 SHAWNEE	1	2774.77	1467.99	7670.03	75.33	4242.76	7748.36	82.55	3502.60	0.00
65 DOUGLAS	2	729.62	2092.68	4340.18	1976.68	2782.30	6316.86	127.04	3534.56	0.00
314 SHAWNEE	1	2215.21	0.00	5772.41	0.00	2215.21	5772.41	160.58	3557.20	1778.60
74 ELLIS	5	1856.09	0.00	5424.68	0.00	1856.09	5424.68	192.26	3558.59	0.00
22 BROWN	1	881.36	110.87	4794.78	31.64	932.23	4826.42	386.42	3834.19	1917.10
327 SHAWNEE	1	1433.51	0.00	5300.32	0.00	1433.51	5300.32	269.74	3866.81	1933.40
262 SEDGWICK	1	19651.55	16146.09	34095.34	5737.73	35797.64	39833.07	11.27	4035.43	0.00
220 RENO	1	7751.00	2893.00	13969.00	738.00	10454.00	14707.00	40.68	4253.00	0.00
130 JOHNSON	1	489.29	0.00	4813.12	0.00	489.29	4813.12	883.69	4323.83	0.00
370 WYANDOTTE	1	7403.54	11411.70	18415.12	4800.94	18815.24	23216.06	23.39	4400.82	0.00
279 SEDGWICK	1	2767.61	0.00	7444.33	0.00	2767.61	7444.33	168.98	4676.72	2338.36
232 RILEY	1	3757.98	3076.48	10909.34	646.72	6834.46	11556.06	69.09	4721.60	0.00
252 SEDGWICK	1	3477.08	968.44	9173.01	106.91	4445.52	9279.92	108.75	4834.40	2417.20
302 SEDGWICK	3	3840.81	0.00	8864.05	0.00	3840.81	8864.05	130.79	5023.24	2511.52
301 SEDGWICK	3	4532.70	0.00	9653.55	0.00	4532.70	9653.55	112.98	5120.85	2560.42
317 SHAWNEE	4	7910.31	4783.03	17223.34	896.32	12593.34	18119.66	42.75	5426.32	0.00
31 CHEROKEE	13	6256.89	7083.33	15933.86	2105.40	13340.22	19039.26	42.72	5699.04	0.00
195 NESS	6	15021.00	6035.00	27101.00	874.00	22056.00	27975.00	26.84	5919.00	0.00
198 NESS	6	16021.00	6035.00	27101.00	874.00	22056.00	27975.00	26.84	5919.00	0.00
229 RILEY	1	5570.26	3155.30	10370.74	5595.91	8725.56	15966.66	82.99	7241.09	0.00
131 JOHNSON	2	3834.52	0.00	11226.71	0.00	3834.52	11226.71	192.78	7392.19	3596.09
322 SHAWNEE	4	28620.59	18185.55	53381.75	1055.52	46806.14	54447.27	16.33	7641.13	0.00
304 SEDGWICK	2	10821.94	4722.42	20964.78	2399.06	15544.36	23363.84	50.50	7815.48	0.00
251 SEDGWICK	1	77.83	0.00	7051.82	1067.12	77.83	8128.94	10344.48	8051.11	4025.55
84 FINNEY	4	50589.00	17659.00	61761.00	14586.00	68248.00	76347.00	11.87	8099.00	0.00
136 JOHNSON	2	5556.73	389.84	13364.01	1317.58	5946.57	14681.59	146.89	8735.02	4357.51
72 EDWARDS	10	16950.18	14554.88	35089.88	5616.18	31615.06	40706.06	28.76	3091.00	0.00
295 SEDGWICK	3	3594.67	4342.05	12350.19	5039.23	7936.72	17389.42	119.10	9452.70	4725.35
70 DOUGLAS	1	724.20	2926.16	10540.80	2816.04	3650.36	13455.84	268.64	9806.48	4903.24
326 SHAWNEE	1	256.63	2357.09	12385.10	1283.64	2623.72	13569.74	421.01	11046.02	5000.00
275 SEDGWICK	3	4235.97	19257.96	29346.27	9658.26	23493.93	39004.53	66.02	15510.60	0.00
352 WASHINGTON	18	38324.96	43890.16	90899.52	8679.50	82215.12	99579.02	21.12	17353.90	0.00
146 JOHNSON	1	7847.93	4926.18	31303.09	563.48	12774.11	31866.57	149.46	19092.46	5000.00
17 BOURBON	1	13872.03	1971.93	26975.80	9981.18	15843.96	36956.98	133.26	21113.02	5000.00
368 WYANDOTTE	1	48126.49	8553.90	81707.33	1073.02	56680.39	82780.35	46.05	26099.95	0.00
133 JOHNSON	5	39033.46	15524.44	80017.43	3723.46	53657.90	93740.89	56.06	30082.99	0.00
294 SEDGWICK	2	38851.67	35707.76	103882.28	1960.39	75569.43	105842.67	40.06	30273.24	0.00
351 WYANDOTTE	9	23898.56	0.00	56964.01	0.00	23898.56	56964.01	138.36	33055.45	0.00
303 SEDGWICK	7	6690.74	0.00	41977.51	0.00	6690.74	41977.51	527.40	35286.77	0.00
139 JOHNSON	2	18306.11	0.00	59144.72	0.00	18306.11	59144.72	223.09	40838.61	0.00
135 JOHNSON	4	128237.84	10814.89	253713.57	3439.75	139052.72	257153.33	84.93	118100.61	0.00
253 SEDGWICK	50	118894.00	0.00	354433.00	0.00	118894.00	384433.00	223.34	265539.00	5000.00
*** Total ***										
671		1783595.09	1631286.29	3125196.21	515168.41	3414884.38	3640354.62			105483.51

15-50

*Sold By Refund  
New Amount*

C/I CIRCUIT BREAKER SUMMARY INDEXED BY REFUND AMOUNT  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988		PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
1 ALLEN	1	324.12	43.60	294.58	31.18	357.72	325.76	-11.41	-41.96	0.00
2 ALLEN	1	2425.00	7793.86	6999.50	1019.62	10218.86	8019.12	-21.53	-2199.74	0.00
3 ALLEN	1	382.62	629.88	458.96	14.70	1012.50	473.56	-53.23	-539.94	0.00
4 ANDERSON	1	477.28	150.89	716.78	151.06	628.17	867.84	38.15	239.67	0.00
6 ATCHISON	2	5127.66	4277.54	5949.58	173.78	9405.30	7123.36	-24.26	-2281.94	0.00
7 ATCHISON	3	3023.96	420.56	4612.34	79.54	3444.52	4691.98	36.22	1247.46	0.00
9 BARBER	3	2742.36	4814.02	5361.00	774.85	7556.38	7135.85	-5.57	-420.53	0.00
10 BARTON	2	1015.94	1465.22	1052.56	186.28	2481.16	1238.84	-50.07	-1242.32	0.00
11 BARTON	1	4535.00	8460.00	9240.00	1765.00	12995.00	11005.00	-15.31	-1990.00	0.00
12 BARTON	1	3417.30	8987.62	3878.26	135.64	12404.92	4013.90	-67.64	-8391.02	0.00
13 BARTON	1	438.00	55.16	871.42	24.66	493.16	896.08	81.70	402.92	0.00
14 BARTON	1	1547.08	2187.56	2379.88	200.98	3734.64	2580.86	-30.89	-1153.78	0.00
15 BARTON	2	735.42	6103.04	3104.20	2607.58	6838.46	5711.88	-16.47	-1126.58	0.00
16 BARTON	1	373.08	0.00	979.54	28.28	373.08	1007.82	170.14	634.74	0.00
18 BOURBON	4	97048.03	4471.44	50568.74	22542.88	101519.47	73111.62	-27.98	-28407.85	0.00
19 BOURBON	1	873.94	18.17	1663.66	50.86	892.11	1714.52	92.19	822.41	0.00
20 BROWN	1	514.57	55.85	987.86	81.96	570.42	1069.82	87.55	499.40	0.00
21 BROWN	4	2653.16	1663.11	5812.88	57.50	4315.27	5870.38	36.01	1554.11	0.00
23 BUTLER	3	1968.92	23770.92	6633.85	8526.12	25739.84	15259.97	-40.71	-10479.87	0.00
24 BUTLER	1	1117.60	0.00	1176.65	0.00	1117.60	1176.65	5.28	59.05	0.00
26 BUTLER	1	404.01	0.00	463.08	0.00	404.01	463.08	14.62	59.07	0.00
27 BUTLER	1	1891.56	955.70	3153.94	275.04	2847.26	3428.98	20.43	581.72	0.00
28 BUTLER	1	267.32	0.00	756.75	0.00	267.32	756.75	183.09	489.43	0.00
29 CHAUTAUGUA	1	329.15	614.16	745.40	241.55	943.32	987.05	4.64	43.74	0.00
31 CHEROKEE	13	6255.89	7083.33	15933.86	2105.40	13340.22	19039.26	42.72	5699.04	0.00
33 CHEROKEE	1	1446.18	0.00	494.23	0.00	1446.18	494.23	-65.83	-951.95	0.00
34 CHETENNE	3	1155.25	958.56	2428.18	24.04	2144.92	2452.22	14.33	307.30	0.00
35 CLARK	1	573.72	1573.94	1015.89	66.49	2147.56	1082.38	-49.60	-1065.28	0.00
36 CLAY	2	1573.84	3324.22	837.00	1156.36	4998.06	1993.36	-60.12	-3004.70	0.00
37 CLAY	2	654.34	82.28	2804.80	58.96	736.62	2850.76	288.36	2124.14	0.00
38 CLOUD	1	1101.76	1510.92	1999.92	847.70	2612.58	2847.62	8.99	234.94	0.00
39 CLOUD	2	3958.04	0.00	3927.64	0.00	3958.04	3927.64	-0.77	-30.40	0.00
40 COFFEY	1	1477.38	89.94	1784.00	23.04	1657.32	1807.04	15.29	239.72	0.00
41 COFFEY	2	596.80	130.44	1016.76	60.26	727.24	1077.02	48.10	349.78	0.00
42 COFFEY	1	1925.14	1032.44	4086.16	314.00	2957.58	4400.16	48.78	1442.58	0.00
43 COMANCHE	1	155.82	0.00	83.02	0.00	155.82	83.02	-46.72	-72.80	0.00
44 COWLEY	1	596.82	289.99	1234.48	59.14	986.81	1293.62	31.09	306.81	0.00
45 COWLEY	1	763.35	114.25	1304.45	43.98	877.54	1348.43	53.64	470.79	0.00
47 COWLEY	1	803.21	921.00	1761.10	7.25	1724.21	1768.35	2.56	44.14	0.00
48 COWLEY	1	1695.20	201.01	3662.02	49.38	1896.21	3711.40	95.73	1815.19	0.00
50 CRAWFORD	1	1273.66	2223.12	3957.94	403.12	3496.98	4351.06	24.71	854.08	0.00
52 CRAWFORD	1	808.94	3428.01	3888.37	620.14	4235.95	4508.51	6.41	271.56	0.00
53 CRAWFORD	1	481.62	1509.69	571.30	272.55	2091.31	942.86	-54.87	-1147.45	0.00
54 CRAWFORD	1	2045.33	1762.68	2465.69	175.49	3808.01	2641.17	-30.54	-1166.84	0.00
55 DECATUR	1	434.53	370.58	1176.55	265.12	805.21	1441.78	79.06	636.57	0.00
56 DECATUR	2	205.81	0.00	311.48	0.00	205.81	311.48	51.34	105.67	0.00
58 DICKINSON	1	616.14	97.53	738.56	53.06	713.67	791.72	10.94	78.05	0.00

C/I CIRCUIT BREAKER SUMMARY INDEXED BY REFUND AMOUNT  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988		PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
50 DIXONSON	1	578.82	584.48	1055.84	78.75	1238.27	1174.87	-4.76	-58.70	0.00
51 DONIPHAN	1	2895.00	218.50	5399.12	170.06	3113.60	5569.20	78.87	5455.70	0.00
52 DONIPHAN	2	1764.78	1432.06	4254.72	644.60	4196.84	4899.32	16.74	702.48	0.00
53 DOUGLAS	1	994.92	1403.24	2785.00	806.38	2398.16	3535.38	49.92	1197.22	0.00
54 DOUGLAS	1	4455.74	9394.78	9055.15	1106.12	13851.52	10171.28	-26.57	-3680.24	0.00
55 DOUGLAS	1	5893.05	570.46	9506.50	195.26	6463.52	8702.86	34.65	2239.34	0.00
56 DOUGLAS	2	729.62	2052.68	4340.18	1976.68	2782.30	6316.86	127.04	3534.56	0.00
57 DOUGLAS	2	3057.46	9835.18	8527.62	701.10	12902.64	9228.72	-28.47	-3673.92	0.00
58 DOUGLAS	1	0.00	384.10	100.52	212.85	384.10	313.35	-18.41	-70.75	0.00
59 DOUGLAS	3	2759.88	50758.88	6665.32	24856.94	53558.78	31522.26	-41.14	-22036.50	0.00
71 EDWARDS	1	256.06	158.50	417.72	68.23	444.55	486.50	9.45	42.04	0.00
72 EDWARDS	10	16950.19	14664.88	35089.88	5616.18	31515.06	40706.06	28.76	9091.00	0.00
73 ELK	1	473.54	185.54	205.24	82.48	659.18	267.72	-66.35	-391.46	0.00
74 ELLIS	5	1858.09	0.00	5424.69	0.00	1858.09	5424.68	192.26	3566.59	0.00
76 ELLIS	1	271.27	0.00	540.76	0.00	271.27	540.76	99.34	269.49	0.00
77 ELLIS	2	828.72	7109.78	1852.15	483.58	7567.50	2335.74	-70.57	-5231.76	0.00
79 ELLSWORTH	1	279.58	457.42	234.24	14.82	737.00	249.06	-66.31	-487.94	0.00
80 ELLSWORTH	1	250.44	1352.20	431.54	37.32	1602.64	468.86	-70.74	-1133.78	0.00
82 ELLSWORTH	1	273.34	485.44	1177.98	45.66	570.78	1024.64	80.42	543.86	0.00
83 FINNEY	1	3557.00	50.00	4055.00	552.00	3827.00	4518.00	27.32	991.00	0.00
84 FINNEY	4	50589.00	17533.00	61761.00	14335.00	58248.00	75247.00	11.87	8099.00	0.00
86 FORD	2	1944.00	489.00	3055.00	217.00	2443.00	2473.00	42.12	1029.00	0.00
88 FORD	1	847.00	0.00	1589.00	0.00	847.00	1589.00	99.41	842.00	0.00
89 FORD	1	793.00	653.00	1345.00	118.00	1458.00	1464.00	0.55	6.00	0.00
90 FRANKLIN	1	405.04	27.58	504.44	13.65	432.72	518.10	19.73	85.38	0.00
92 FRANKLIN	1	5808.60	0.00	7428.60	0.00	5808.60	7428.60	9.11	620.00	0.00
93 FRANKLIN	1	122.80	208.14	241.58	153.86	330.94	395.44	19.49	64.50	0.00
95 GEARY	1	1278.00	553.28	2347.66	5.52	1931.28	2352.16	21.85	421.90	0.00
96 GEARY	3	1767.36	5533.06	6825.55	2574.57	7420.42	9404.12	26.73	1983.70	0.00
97 GEARY	1	1122.31	387.45	1712.42	0.00	1509.76	1719.42	13.82	209.66	0.00
99 GOVE	1	233.50	0.00	422.28	0.00	233.50	422.28	80.77	188.88	0.00
100 GOVE	1	154.14	703.56	647.50	155.26	854.80	803.35	-6.02	-51.44	0.00
101 GRAHAM	5	2706.25	4050.20	5555.79	1357.57	6756.46	5913.35	-5.32	-155.90	0.00
103 GRANT	2	576.58	613.06	1327.72	35.10	1189.94	1352.80	14.53	172.88	0.00
104 GRAY	1	3241.00	0.00	5924.00	0.00	3241.00	5924.00	82.78	2683.00	0.00
105 GREERLEY	1	3231.00	250.00	3831.00	143.00	3491.00	3574.00	13.84	483.00	0.00
106 GREENWOOD	1	177.50	0.00	281.94	0.00	177.50	281.94	58.84	104.44	0.00
107 GREENWOOD	1	5595.46	1889.44	5387.18	1092.14	7284.90	6479.32	-11.06	-805.58	0.00
108 GREENWOOD	2	255.75	0.00	324.12	0.00	255.75	324.12	26.23	67.35	0.00
109 HAMILTON	1	5741.79	4390.28	8145.59	1910.51	10132.07	10059.80	-0.71	-72.27	0.00
110 HARPER	5	3275.00	15950.00	8221.00	1115.00	18935.00	9335.00	-50.59	-9599.00	0.00
112 HARVEY	1	431.11	524.75	796.70	119.43	955.87	916.13	-4.16	-39.74	0.00
113 HARVEY	1	5053.41	22559.23	16323.05	14523.58	28722.64	30846.64	7.39	2124.00	0.00
114 HARVEY	1	1826.22	1288.55	4177.04	122.34	3114.77	4299.38	38.03	1184.61	0.00
115 HASKELL	1	1031.54	2334.74	2331.00	222.96	3336.38	2553.95	-23.45	-782.42	0.00
117 JACKSON	1	953.44	738.70	595.10	233.22	1692.14	1228.32	-27.41	-463.82	0.00
118 JACKSON	1	2151.68	0.00	4047.00	0.00	2151.68	4047.00	88.09	1895.32	0.00



C/I CIRCUIT BREAKER SUMMARY INDEXED BY REFUND AMOUNT  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
120 JEWELL	2	619.90	620.80	1097.06	169.48	1240.70	1232.54	-1.46	-18.16	0.00
121 JEWELL	1	103.32	41.34	1302.44	23.12	144.66	1325.56	816.33	1180.90	0.00
122 JOHNSON	1	687.00	2686.32	1662.00	39.18	3373.32	1701.18	-46.57	-1672.14	0.00
124 JOHNSON	4	6055.69	7938.10	9345.93	3448.50	13993.79	12795.42	-8.56	-1198.36	0.00
125 JOHNSON	1	5847.42	56151.02	11907.36	11207.48	61938.44	35114.84	-62.72	-38823.60	0.00
126 JOHNSON	1	2046.66	0.00	2501.54	0.00	2046.66	2501.54	22.23	454.88	0.00
127 JOHNSON	2	1104.81	44.48	1373.90	154.72	1149.29	1538.52	33.98	389.23	0.00
128 JOHNSON	2	18305.11	0.00	59144.72	0.00	18305.11	59144.72	223.09	40839.61	0.00
129 JOHNSON	1	2753.14	3082.88	5139.51	45.44	5039.02	5243.95	-10.15	-592.07	0.00
130 JOHNSON	1	489.29	0.00	4813.12	0.00	489.29	4813.12	883.59	4323.83	0.00
132 JOHNSON	1	4199.57	8544.44	5430.93	246.94	12842.01	5677.57	-55.79	-7164.44	0.00
133 JOHNSON	6	38033.46	15624.44	80017.45	3723.46	93557.90	83740.89	-56.06	-30082.59	0.00
134 JOHNSON	1	2584.25	235.44	3649.37	20.20	2815.59	3669.57	30.14	849.88	0.00
135 JOHNSON	4	128237.84	10814.88	253713.57	3439.76	139052.72	257153.33	84.93	118100.61	0.00
137 JOHNSON	1	7754.56	12637.40	12825.19	4410.24	20392.05	17235.43	-15.49	-3156.62	0.00
140 JOHNSON	1	1150.48	41.46	2069.97	87.32	1191.94	2147.29	80.15	955.35	0.00
141 JOHNSON	1	2480.21	195.68	3135.22	527.60	2675.89	3722.82	39.12	1046.93	0.00
142 JOHNSON	2	825.54	0.00	1473.40	0.00	825.54	1473.40	78.48	647.86	0.00
143 JOHNSON	1	2773.03	581.72	2304.21	13.46	3354.73	2317.67	-30.91	-1037.06	0.00
144 JOHNSON	1	64.28	571.50	210.47	44.48	635.78	254.95	-59.90	-380.83	0.00
145 JOHNSON	2	4715.73	247.78	9412.88	107.18	5053.56	8528.06	68.25	3472.50	0.00
148 JOHNSON	2	1542.07	2122.02	6584.99	361.20	3665.09	6946.19	89.52	3284.10	0.00
150 KINGMAN	2	405.00	79.00	2442.00	0.00	485.00	2442.00	403.51	1957.00	0.00
152 IOWA	4	997.00	1432.82	2544.72	1251.22	2419.82	3735.94	55.87	1316.12	0.00
153 LABETTE	1	2157.13	1741.50	2808.75	594.22	3508.73	2502.38	-10.20	-397.75	0.00
154 LANE	1	493.00	689.00	751.00	251.00	1182.00	1002.00	-15.23	-180.00	0.00
159 LINCOLN	1	3048.78	3810.50	5242.12	947.00	5859.38	7129.14	22.59	1269.76	0.00
160 LINCOLN	1	515.72	1294.10	793.62	785.33	1310.82	1579.95	-12.75	-230.87	0.00
161 LINN	1	393.70	145.88	532.50	0.00	529.58	532.50	19.45	103.52	0.00
162 LINN	1	553.38	1043.82	2823.06	686.15	1556.70	3619.22	76.25	1522.52	0.00
163 LOGAN	1	975.56	1550.94	1251.70	410.98	2627.10	1552.69	-34.21	-864.42	0.00
165 LYON	2	2932.54	1128.22	5302.34	304.34	4050.76	5609.58	38.07	1548.92	0.00
166 LYON	1	5549.34	382.98	7055.18	519.76	5992.32	7575.94	29.39	1743.52	0.00
167 MARION	1	106.44	0.00	139.90	0.00	106.44	139.90	31.44	33.46	0.00
168 MARION	3	2750.95	3543.50	5345.41	902.88	5294.55	7248.29	15.15	953.74	0.00
169 MARSHALL	1	298.26	157.48	1815.38	97.14	455.74	1113.52	144.33	657.78	0.00
170 MARSHALL	1	147.58	0.00	45.28	0.00	147.58	45.28	-69.54	-101.30	0.00
171 MCPHERSON	2	287.56	4295.46	815.28	1749.51	4687.42	2567.79	-45.22	-2119.63	0.00
173 MCPHERSON	1	1350.86	57.84	2053.14	90.10	1418.70	2143.24	51.07	724.54	0.00
175 MIAMI	1	1350.90	2656.34	5059.06	1009.28	3407.94	6078.34	78.36	2670.50	0.00
176 MIAMI	2	835.92	7132.52	2704.64	995.24	7958.54	3599.88	-53.57	-4358.56	0.00
177 MIAMI	1	1555.70	1320.98	1257.55	530.75	2875.69	1788.42	-37.83	-1087.26	0.00
178 MITCHELL	4	1014.24	914.20	2520.65	458.50	1928.44	2979.15	54.48	1050.71	0.00
181 MONTGOMERY	3	4471.88	1827.33	2419.71	5147.50	6299.21	7557.21	20.13	1258.00	0.00
182 MONTGOMERY	1	1632.51	642.37	217.84	450.23	2274.98	658.07	-70.63	-1616.91	0.00
183 MONTGOMERY	8	4454.44	5113.75	9255.55	2899.01	9568.19	12254.55	28.09	2686.37	0.00
184 MONTGOMERY	3	5821.28	28772.53	26623.03	9973.94	34593.91	35596.97	2.90	1003.05	0.00

C/I CIRCUIT BREAKER SUMMARY INDEXED BY REFUND AMOUNT  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988 RE TAX	1989 PP TAX	1989 RE TAX	1989 PF TAX	1988 TOTAL TAX	1989 TOTAL TAX	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
185 MONTGOMERY	1	202.49	960.23	1104.02	147.19	1052.72	1251.21	17.74	198.49	0.00
186 MONTGOMERY	2	1504.10	1819.97	672.18	1167.63	3322.47	1839.81	-44.63	-1482.66	0.00
187 MONTGOMERY	2	1320.42	626.95	911.57	77.55	1947.30	589.22	-49.20	-958.08	0.00
188 MORRIS	1	1146.92	1746.44	2914.62	569.32	2695.36	3577.94	23.66	684.58	0.00
189 MORTON	1	2003.26	3800.92	4758.48	132.83	6334.19	4901.31	-15.56	-902.87	0.00
191 NEMAHA	1	299.66	41.68	451.48	50.15	341.84	521.64	52.82	180.30	0.00
193 NEOSHO	1	4994.12	5318.80	2774.50	1329.50	11310.92	10100.10	-10.72	-1212.82	0.00
194 NEOSHO	1	1523.96	1901.08	2646.18	39.24	3122.44	2697.42	-13.95	-437.02	0.00
195 NEOSHO	1	4070.42	891.70	6391.10	655.95	4982.14	7047.06	42.02	2084.92	0.00
196 NESS	3	15021.00	6035.00	27101.00	874.00	22056.00	27975.00	26.84	5919.00	0.00
197 NESS	2	1266.00	0.00	1552.00	0.00	1366.00	1552.00	33.49	386.00	0.00
198 NESS	3	15021.00	6035.00	27101.00	874.00	22056.00	27975.00	26.84	5919.00	0.00
199 NESS	2	1266.00	0.00	1552.00	0.00	1366.00	1552.00	30.49	386.00	0.00
200 NORTON	1	1124.00	1406.98	1559.04	192.20	2530.02	1751.24	-30.78	-778.84	0.00
201 NORTON	2	1301.50	4176.14	2526.64	1193.89	5477.64	3720.53	-32.02	-1757.11	0.00
202 OSAGE	2	780.27	573.53	2366.00	113.86	1352.90	2478.96	83.10	1126.06	0.00
203 OSAGE	2	3342.49	2446.06	6421.38	1754.44	6365.55	8188.92	30.17	1897.27	0.00
204 OSAGE	1	542.88	1625.06	1332.84	1302.00	2070.94	2634.84	27.23	563.90	0.00
205 OSBORNE	1	367.34	0.00	270.64	298.64	367.34	589.18	54.95	221.84	0.00
206 OTTAWA	1	393.89	2270.58	261.22	31.93	2634.47	893.15	-66.35	-1741.32	0.00
207 PAWNEE	1	1161.37	4040.20	6131.30	671.16	5401.57	5832.46	8.39	290.89	0.00
208 PAWNEE	1	1002.11	1552.12	1831.46	11.82	2854.23	1843.28	-27.83	-710.55	0.00
210 POTTAWATOMIE	1	150.31	489.07	290.63	38.31	839.39	329.94	-48.58	-310.44	0.00
213 PRATT	2	861.00	151.04	956.36	96.98	1014.04	1093.34	7.82	79.30	0.00
214 PRATT	2	2406.14	3813.76	5980.20	65.16	6219.90	8046.36	-2.79	-1726.44	0.00
215 RAWLINS	1	1624.21	608.88	3409.05	345.42	2333.09	3784.47	68.16	1551.38	0.00
216 RENO	1	664.00	429.00	1527.00	287.00	1093.00	1814.00	66.97	721.00	0.00
217 RENO	1	1127.00	648.00	1219.00	0.00	1675.00	1219.00	-27.28	-467.00	0.00
218 RENO	1	2603.00	894.00	2830.00	358.00	3437.00	3188.00	-8.84	-309.00	0.00
219 RENO	1	471.00	0.00	798.00	0.00	471.00	798.00	60.93	287.00	0.00
220 RENO	1	7761.00	2693.00	13959.00	738.00	10454.00	14707.00	40.58	4283.00	0.00
221 RENO	1	2665.00	2178.00	2192.00	7703.00	31640.00	29565.00	-6.83	-2175.00	0.00
222 RENO	1	1750.00	2065.00	4004.00	992.00	4016.00	4996.00	24.40	980.00	0.00
223 RENO	1	390.00	608.00	1061.00	85.00	958.00	1136.00	18.99	188.00	0.00
224 RENO	1	974.00	0.00	1137.00	0.00	974.00	1197.00	36.96	323.00	0.00
226 REPUBLIC	1	270.74	1032.38	399.73	622.83	1203.12	1022.56	-21.59	-280.56	0.00
227 RICE	1	235.43	8.57	226.62	10.47	244.00	235.99	-2.87	-7.01	0.00
228 RILEY	1	477.94	726.49	914.02	54.55	1204.43	968.98	-19.55	-235.45	0.00
229 RILEY	1	5570.26	3155.30	10370.74	5596.91	8726.56	15966.65	82.99	7241.09	0.00
230 RILEY	3	6762.40	11668.89	13950.98	761.75	18461.29	14712.74	-20.26	-3738.55	0.00
231 RILEY	1	169.04	62.22	362.46	89.87	221.26	462.33	108.95	241.07	0.00
232 RILEY	1	3757.99	3076.48	10909.34	646.72	6834.46	11666.06	69.09	4731.60	0.00
233 RILEY	1	1960.96	1426.32	3015.24	1396.47	3407.30	4411.71	29.48	1004.41	0.00
234 ROOKS	1	622.82	0.00	710.50	0.00	622.82	710.50	14.08	87.68	0.00
235 ROOKS	1	402.08	2197.94	913.54	700.47	2600.02	1618.01	-37.77	-982.01	0.00
236 RUSH	1	385.61	421.64	433.96	169.30	607.15	603.26	-25.26	-203.89	0.00
237 RUSH	2	5090.08	22333.98	6415.32	1861.26	27424.06	8277.58	-69.82	-19146.48	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY REFUND AMOUNT  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988	1988	1989	1989	1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
239 RUSSELL	1	1063.20	4229.18	2013.74	162.99	5292.38	2166.73	-59.06	-3125.65	0.00
240 RUSSELL	1	639.50	701.42	1190.34	279.66	1340.92	1460.00	8.98	119.08	0.00
241 SALINE	3	2272.82	7712.48	2715.44	585.00	9385.30	3400.44	-65.95	-5984.86	0.00
243 SALINE	1	3918.24	1577.36	7563.84	167.52	5495.50	7731.36	40.68	2235.76	0.00
244 SALINE	1	1309.88	3239.00	4805.14	1515.79	4548.88	6320.93	38.96	1772.05	0.00
245 SALINE	2	3239.00	1208.54	6533.00	890.06	4447.54	7423.06	66.90	2975.52	0.00
246 SALINE	1	1131.54	870.54	2180.22	176.70	2002.08	2356.92	17.72	354.84	0.00
247 SALINE	1	1690.82	1162.34	4734.30	367.18	2852.16	5101.48	78.80	2248.32	0.00
248 SALINE	1	415.00	4417.56	1704.04	47.75	4832.56	1751.80	-63.75	-3080.76	0.00
249 SCOTT	1	1365.00	0.00	2296.00	0.00	1365.00	2296.00	68.09	930.00	0.00
250 SCOTT	1	1017.00	3331.00	1389.00	255.00	4348.00	1644.00	-62.19	-2704.00	0.00
251 SEDGWICK	1	546.24	8147.23	1767.24	4301.19	8693.47	6038.43	-30.54	-2655.04	0.00
255 SEDGWICK	1	697.51	178.12	1227.31	11.28	875.83	1298.59	48.30	422.76	0.00
258 SEDGWICK	1	1881.49	679.55	3071.16	152.03	2561.04	3223.19	25.85	662.15	0.00
259 SEDGWICK	1	471.49	353.25	1069.85	231.72	824.74	1501.57	57.83	476.83	0.00
260 SEDGWICK	1	3001.10	971.40	4955.34	1011.70	3972.63	5977.04	50.46	2004.61	0.00
262 SEDGWICK	1	19551.56	15146.09	34095.34	5737.73	35797.64	39833.07	11.27	4035.43	0.00
265 SEDGWICK	3	642.17	3152.35	2355.60	1042.97	3794.82	3398.57	-10.43	-396.25	0.00
266 SEDGWICK	1	2507.15	7828.31	5678.89	694.15	10335.46	6373.03	-38.34	-3962.41	0.00
268 SEDGWICK	1	1875.50	0.00	3578.03	0.00	1875.50	3578.03	95.11	1802.53	0.00
269 SEDGWICK	1	3950.01	46008.95	8643.37	23790.95	49988.96	32434.33	-35.12	-17554.63	0.00
270 SEDGWICK	1	755.88	0.00	1507.99	0.00	755.88	1507.99	99.50	752.11	0.00
271 SEDGWICK	0	9747.22	61.37	11100.30	148.96	9808.69	11249.26	14.69	1440.67	0.00
273 SEDGWICK	1	835.48	895.00	1472.18	506.00	1730.48	1978.18	14.31	247.70	0.00
274 SEDGWICK	2	3954.57	12463.94	8424.75	166.74	16418.51	8511.49	-47.55	-7807.02	0.00
275 SEDGWICK	3	4235.97	19257.96	29346.27	9658.26	23493.93	33004.53	66.02	15510.60	0.00
276 SEDGWICK	1	4189.57	0.00	5973.12	0.00	4189.57	5973.12	42.57	1783.55	0.00
277 SEDGWICK	1	32.91	15388.35	165.18	4584.26	15421.26	4749.44	-69.20	-10671.82	0.00
278 SEDGWICK	1	16274.41	0.00	15925.14	0.00	16274.41	15925.14	-2.15	-349.27	0.00
280 SEDGWICK	2	2555.05	0.00	4215.02	0.00	2555.05	4215.02	64.97	1659.97	0.00
281 SEDGWICK	3	377573.00	959.93	241165.13	675.78	378542.93	241850.91	-56.11	-136682.00	0.00
282 SEDGWICK	2	2622.41	534.36	4641.68	0.00	3156.77	4641.68	47.04	1484.91	0.00
283 SEDGWICK	1	2583.49	6077.03	4825.57	4406.28	8660.54	9231.85	6.60	571.31	0.00
285 SEDGWICK	2	1442.92	41.91	1533.05	289.09	1484.83	1922.14	29.45	437.31	0.00
286 SEDGWICK	1	1157.03	43240.07	3835.18	15871.19	44997.10	19707.37	-56.20	-25289.73	0.00
287 SEDGWICK	1	1290.25	0.00	2151.65	0.00	1290.25	2151.65	66.76	861.40	0.00
288 SEDGWICK	1	937.00	68970.01	2525.81	36952.20	69907.01	39485.01	-43.51	-30418.00	0.00
289 SEDGWICK	2	4652.08	26.94	4439.38	19.13	4679.02	4458.51	-4.71	-220.51	0.00
290 SEDGWICK	1	21381.93	135378.85	28070.73	52408.49	157750.78	80479.32	-48.99	-77281.56	0.00
292 SEDGWICK	1	606.20	229.01	794.45	51.98	835.21	845.43	1.34	11.22	0.00
293 SEDGWICK	1	4055.33	4053.35	9224.50	2076.62	8118.69	11301.12	39.20	3182.43	0.00
294 SEDGWICK	2	38861.67	36707.75	103882.28	1960.39	75569.43	105842.67	40.06	30273.24	0.00
296 SEDGWICK	1	1827.47	80.83	3622.74	136.09	1958.30	3828.83	94.52	1850.53	0.00
297 SEDGWICK	3	0.00	10950.56	1246.85	1339.25	10950.56	2586.14	-76.38	-8364.52	0.00
298 SEDGWICK	1	50.67	299205.44	1694.51	39118.59	299256.11	40813.09	-86.35	-258443.00	0.00
299 SEDGWICK	1	354.39	1659.44	2865.37	18.51	2023.83	2883.88	42.50	860.05	0.00
303 SEDGWICK	7	5590.74	0.00	41977.51	0.00	5590.74	41977.51	527.40	35286.77	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY REFUND AMOUNT  
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COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
304 SEDGWICK	2	10821.94	4722.42	20964.78	2399.06	15544.36	23363.84	50.30	7819.48	0.00
305 SEDGWICK	1	43.40	373.83	214.72	103.66	417.23	318.38	-23.69	-98.85	0.00
306 SEDGWICK	2	15559.13	19871.66	17576.83	2102.36	36430.78	19679.19	-45.92	-16751.59	0.00
307 SEWARD	1	0.00	2308.58	1179.72	647.38	2308.58	1827.10	-20.86	-481.48	0.00
308 SEWARD	1	3094.86	4206.50	8884.16	86.16	7301.36	8970.32	22.86	1668.96	0.00
309 SEWARD	6	3772.76	11467.12	10676.62	656.12	15259.88	11512.74	-24.56	-3747.14	0.00
310 SEWARD	1	650.00	3690.56	1019.37	388.54	4340.55	1407.91	-67.56	-2932.64	0.00
311 SHAWNEE	1	3850.06	5214.27	8014.11	643.43	9064.32	8657.54	-4.49	-406.78	0.00
312 SHAWNEE	1	1320.98	1398.04	3440.06	627.88	2715.02	4067.94	49.61	1348.92	0.00
313 SHAWNEE	1	2924.60	530.47	6289.37	220.35	3455.27	6509.72	88.40	3054.45	0.00
315 SHAWNEE	1	2082.32	983.07	3550.23	351.51	3055.39	3901.74	27.28	846.35	0.00
316 SHAWNEE	2	2798.09	1587.51	3592.98	131.18	4385.70	3730.16	-14.95	-655.54	0.00
317 SHAWNEE	4	7910.31	4783.03	17223.34	896.32	12593.34	18119.56	42.75	5456.32	0.00
318 SHAWNEE	2	1080.50	824.38	1704.98	175.75	1904.88	1880.73	-1.27	-24.15	0.00
319 SHAWNEE	1	617.40	254.47	1654.50	18.07	871.27	1672.57	91.85	800.80	0.00
320 SHAWNEE	1	627.54	743.12	2346.35	324.06	1370.66	2670.41	34.23	1299.75	0.00
321 SHAWNEE	2	2821.41	25.35	4342.15	37.08	2846.76	4379.23	53.83	1532.47	0.00
322 SHAWNEE	4	28620.59	16185.55	53381.75	1055.52	45806.14	54447.27	16.33	7641.13	0.00
324 SHAWNEE	1	2020.78	5326.47	5514.87	1901.95	5347.25	8416.82	6.83	59.57	0.00
325 SHAWNEE	2	709.43	2202.99	2877.68	1302.81	2912.42	4180.49	43.54	1268.07	0.00
331 SHAWNEE	1	2774.77	1467.99	7670.03	75.33	4042.76	7745.36	82.55	3302.50	0.00
332 SHERIDAN	3	2495.28	1391.10	3772.38	137.54	3889.38	3909.52	0.53	20.14	0.00
334 SHERMAN	3	3874.70	1602.32	5825.06	324.07	5477.92	7149.13	30.53	1672.11	0.00
335 SHERMAN	1	2346.46	1925.76	3478.46	147.38	4272.22	3525.84	-15.13	-646.38	0.00
336 SMITH	1	31.04	571.75	39.60	361.33	602.80	400.93	-33.49	-201.87	0.00
337 STAFFORD	2	1271.54	4234.28	1714.52	2259.97	5505.82	3974.49	-27.81	-1531.33	0.00
338 STAFFORD	1	170.50	64.06	35.18	20.52	234.56	115.90	-50.53	-118.66	0.00
340 STEVENS	1	472.39	82.80	371.25	131.20	555.19	502.45	-9.50	-52.74	0.00
341 STEVENS	2	559.52	3601.62	947.74	301.60	4171.14	1249.34	-70.05	-2921.80	0.00
342 SUMNER	1	353.60	473.82	598.10	25.95	827.42	524.55	-24.47	-302.87	0.00
343 SUMNER	2	1530.58	1465.76	1559.78	22.80	3000.46	1552.58	-46.92	-1407.88	0.00
346 THOMAS	2	2488.92	5028.59	4467.37	462.42	7518.91	4929.75	-34.43	-2589.16	0.00
348 THOMAS	1	1389.05	583.71	1522.01	692.03	1972.76	2014.04	2.03	41.28	0.00
349 TREGO	1	159.34	292.26	357.22	124.06	451.60	491.28	8.79	39.68	0.00
350 WALLACE	3	1352.33	2323.60	1435.14	155.14	3585.93	1592.29	-55.80	-2093.70	0.00
351 WALLACE	1	142.16	0.00	272.96	0.00	142.16	272.96	92.01	130.80	0.00
352 WASHINGTON	18	38324.96	43890.16	90899.52	8679.50	82215.12	99575.02	21.12	17359.90	0.00
353 WASHINGTON	1	246.30	26.00	359.66	18.68	372.30	378.34	1.62	6.04	0.00
354 WICHITA	1	117.67	308.21	153.32	3.30	425.98	156.62	-50.88	-259.36	0.00
355 WILSON	1	1929.92	522.40	2120.82	142.02	2452.32	2252.84	-7.73	-189.48	0.00
356 WILSON	1	134.24	117.61	110.00	70.85	251.85	180.95	-28.19	-70.90	0.00
357 WILSON	1	26789.36	19706.90	37673.36	10005.36	46496.26	47889.72	2.98	1387.46	0.00
358 WOODSON	2	647.44	1034.02	529.36	858.92	1581.46	1488.28	-11.49	-193.18	0.00
359 WYANDOTTE	1	212.12	0.00	392.97	0.00	212.12	392.97	85.26	180.85	0.00
360 WYANDOTTE	1	366.74	1368.06	2951.54	143.14	2234.80	3094.98	38.48	860.18	0.00
361 WYANDOTTE	5	23898.55	0.00	56964.01	0.00	23898.55	56964.01	138.36	33065.45	0.00
362 WYANDOTTE	1	1412.43	15712.28	4258.73	13950.78	16124.71	18106.51	-9.10	-18.20	0.00

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY REFUND AMOUNT  
50% OR \$5000 WITH 100% INCREASE

COUNTY	PAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PP TAX	RE TAX	PP TAX	TOTAL TAX	TOTAL TAX			
364 WYANDOTTE	1	1882.92	0.00	3179.24	0.00	1882.92	3179.24	68.85	1296.32	0.00
365 WYANDOTTE	1	3186.47	6361.81	10027.52	490.22	9548.26	10517.74	10.15	969.48	0.00
366 WYANDOTTE	3	2424.66	0.00	4873.79	0.00	2424.66	4873.79	101.01	2449.13	0.00
367 WYANDOTTE	3	3770.43	489.30	7078.07	575.80	4259.73	7653.87	79.68	3394.14	0.00
368 WYANDOTTE	1	48126.49	9593.90	91707.33	1073.02	55680.39	81780.35	46.05	26099.96	0.00
369 WYANDOTTE	12	9360.73	3321.10	14676.12	1400.42	12681.83	16076.54	26.77	3394.71	0.00
370 WYANDOTTE	1	7403.54	11411.70	18419.12	4800.94	18818.24	23216.05	23.39	4400.82	0.00
371 WYANDOTTE	1	6679.34	0.00	9563.97	0.00	6679.34	9563.97	43.19	2884.63	0.00
347 THOMAS	1	4.89	0.00	10.30	0.00	4.89	10.30	116.53	5.41	2.71
236 RICE	1	100.46	12.25	143.81	263.44	112.74	407.25	261.23	294.51	147.23
119 JEFFERSON	1	177.46	0.00	481.26	0.00	177.46	481.26	171.19	303.80	161.90
211 POTTAWATOMIE	1	207.76	115.33	659.98	23.99	323.09	689.97	113.55	366.88	183.44
116 HODGEMAN	1	268.00	33.00	575.00	21.00	291.00	596.00	139.13	405.00	202.50
339 STANTON	1	305.16	0.00	718.26	0.00	305.16	718.26	135.27	413.10	206.55
147 JOHNSON	1	325.77	0.00	770.91	0.00	325.77	770.91	136.64	445.14	222.57
25 BUTLER	1	361.48	66.84	885.58	24.46	448.32	910.04	102.99	461.72	230.86
174 MEADE	1	401.70	0.00	859.86	0.00	401.70	869.86	116.54	468.16	234.08
344 SUMNER	1	170.80	145.32	771.08	24.34	316.12	795.42	151.62	479.30	239.65
49 CRAWFORD	1	74.12	395.97	986.53	25.36	460.09	1012.89	120.15	552.80	276.40
267 SEDGWICK	1	495.44	0.00	1087.23	0.00	495.44	1087.23	119.45	591.79	295.90
323 SHAWNEE	1	143.91	162.87	854.10	152.94	305.78	1007.04	228.26	700.26	350.13
175 MITCHELL	1	324.84	0.00	1044.82	0.00	324.84	1044.82	221.64	719.98	359.99
209 PHILLIPS	1	359.62	150.56	1161.76	78.42	510.16	1240.18	143.10	730.02	365.01
123 JOHNSON	1	401.63	0.00	1195.55	0.00	401.63	1195.55	197.67	793.92	396.96
81 ELLSWORTH	1	459.52	216.74	1510.44	6.55	676.26	1516.99	124.32	840.73	420.37
139 JOHNSON	1	221.38	82.05	1150.56	1.18	303.38	1151.74	279.64	848.36	424.18
272 SEDGWICK	1	775.52	0.00	1645.62	0.00	775.52	1645.62	112.20	870.10	435.05
37 DICKINSON	1	385.18	25.44	1269.84	16.66	410.62	1286.50	213.31	875.88	437.94
238 RUSSELL	1	402.55	23.52	1359.78	14.75	456.28	1374.53	201.25	915.25	459.12
300 SEDGWICK	1	523.30	64.85	1503.02	32.33	588.15	1535.35	161.05	947.20	473.60
8 BARBER	1	420.44	0.00	1397.93	0.00	420.44	1397.93	232.49	977.49	488.75
51 CRAWFORD	1	343.12	90.84	1373.54	49.72	433.96	1423.26	227.97	989.30	494.65
30 CHEROKEE	1	395.24	213.89	1522.00	93.78	609.13	1605.78	162.62	996.55	498.32
149 KEARNY	1	451.00	152.00	1515.00	107.00	613.00	1622.00	164.60	1009.00	504.50
242 SALINE	1	322.60	320.98	1570.22	155.06	543.58	1725.28	169.08	1081.70	540.85
157 LEAVENWORTH	1	953.56	4.23	2090.18	2.21	957.79	2092.39	118.46	1134.60	567.30
98 GEARY	3	1034.91	50.23	2154.10	88.31	1095.16	2342.41	106.54	1157.25	578.62
46 COWLEY	1	33.82	1015.22	1584.32	738.18	1115.04	2322.50	108.65	1209.46	604.73
102 GRAHAM	1	788.10	264.54	2055.51	212.99	1052.64	2259.50	115.51	1216.86	607.93
254 SEDGWICK	1	576.27	0.00	1794.88	0.00	576.27	1794.88	211.47	1218.61	609.31
151 KINGMAN	1	898.00	0.00	2119.00	0.00	898.00	2119.00	135.97	1221.00	610.50
257 SEDGWICK	1	745.90	0.00	2008.20	0.00	745.90	2008.20	167.80	1258.30	629.15
87 FORD	1	990.00	0.00	2263.00	0.00	990.00	2263.00	128.59	1273.00	635.50
329 SHAWNEE	1	466.35	249.39	2019.17	141.15	715.74	2160.32	201.83	1444.58	722.29
94 FRANKLIN	1	1464.84	92.10	3051.26	71.79	1555.94	3123.05	100.59	1566.11	783.06
345 SUMNER	1	964.00	290.00	2748.76	94.71	1254.00	2843.47	126.75	1589.47	794.73
5 ANDERSON	4	525.14	314.41	2442.86	0.00	839.55	2442.86	190.97	1603.31	801.65

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C/I CIRCUIT BREAKER SUMMARY INDEXED BY REFUND AMOUNT  
50% OR \$5000 WITH 100% INCREASE

COUNTY	FAR	1988		1989		1988	1989	PERCENT CHANGE	DOLLAR CHANGE	REFUND AMOUNT
		RE TAX	PF TAX	RE TAX	PF TAX	TOTAL TAX	TOTAL TAX			
212 POTTAWATOMIE	1	1075.54	0.00	2698.69	0.00	1075.54	2698.69	150.89	1623.14	811.07
158 LEAVENWORTH	1	152.40	0.00	1767.34	10.08	152.40	1777.42	1066.29	1625.02	812.51
255 SEDGWICK	3	932.51	0.00	2574.62	0.00	932.51	2574.62	176.10	1642.11	821.05
291 SEDGWICK	1	1253.44	0.00	2653.98	99.32	1253.44	2969.30	136.81	1714.86	857.43
263 SEDGWICK	1	871.00	511.91	2942.42	213.33	1382.91	3158.75	128.20	1773.84	898.42
136 JOHNSON	1	1077.85	0.00	2922.62	0.00	1077.85	2922.62	171.15	1844.77	922.39
190 NEMANA	2	872.50	57.12	2676.62	104.20	929.62	3780.82	199.14	1851.20	925.50
332 SHAWNEE	1	1320.22	275.43	3331.13	141.15	1595.65	3472.28	117.61	1876.63	938.32
155 LEAVENWORTH	1	1549.32	0.00	3538.84	0.00	1549.32	3538.84	114.56	1989.52	944.75
75 ELLIS	1	1198.57	73.15	3215.62	32.65	1231.75	3248.27	163.71	2016.52	1008.25
91 FRANKLIN	1	795.84	109.86	2905.02	104.80	909.70	3009.82	232.32	2104.13	1052.06
32 CHEROKEE	2	632.34	0.00	2751.90	0.00	632.34	2751.90	336.77	2119.56	1064.78
78 ELLIS	1	900.10	0.00	3052.50	0.00	900.10	3052.50	239.13	2152.40	1076.20
172 MCPHERSON	1	1318.04	235.60	3781.38	169.30	1553.64	3950.68	154.29	2397.04	1198.52
353 WYANDOTTE	1	781.75	24.14	3201.11	11.08	805.90	3212.19	399.58	2406.29	1203.14
192 NEMANA	2	449.03	0.00	2872.30	0.00	449.03	2872.30	539.67	2423.27	1211.64
111 HARPER	1	891.00	238.00	2574.00	956.00	1079.00	3540.00	229.08	2461.00	1230.50
155 LEAVENWORTH	2	1054.95	24.55	3691.98	13.56	1079.52	3705.64	242.37	2625.12	1313.06
180 MONTGOMERY	1	971.51	184.50	3552.25	49.79	1155.11	3902.04	237.51	2746.93	1372.97
272 WYANDOTTE	2	1073.34	313.85	4128.49	17.62	1367.19	4146.11	198.89	2758.92	1379.46
59 DICKINSON	1	105.30	55.13	2902.50	32.29	150.43	2934.75	1725.33	2774.35	1397.18
264 SEDGWICK	1	1189.95	110.75	4071.58	38.50	1300.72	4110.08	215.98	2809.36	1404.69
330 SHAWNEE	1	1207.44	66.91	2972.65	1150.74	1274.35	4123.40	229.57	2849.05	1424.52
85 FINNEY	7	2895.00	147.00	5932.00	15.00	2953.00	5947.00	101.39	2994.00	1497.00
328 SHAWNEE	1	273.73	0.00	3288.63	0.00	273.73	3288.63	1101.41	3014.90	1507.45
284 SEDGWICK	1	2073.08	34.43	5130.85	15.94	2107.51	5146.79	144.21	3039.28	1519.64
184 LYON	1	1485.84	712.30	5021.70	273.36	2198.14	5295.05	140.89	3099.92	1548.45
314 SHAWNEE	1	2215.21	0.00	5772.41	0.00	2215.21	5772.41	160.58	3557.20	1776.60
22 BROWN	1	881.35	110.87	4794.78	31.54	992.23	4826.42	386.42	3834.19	1917.10
327 SHAWNEE	1	1433.51	0.00	5300.32	0.00	1433.51	5300.32	269.74	3866.81	1933.40
279 SEDGWICK	1	2757.51	0.00	7444.33	0.00	2757.51	7444.33	168.98	4675.72	2338.35
282 SEDGWICK	1	3477.08	565.44	9173.01	105.91	4445.52	9279.92	108.75	4834.40	2417.20
302 SEDGWICK	3	3840.81	0.00	8864.05	0.00	3840.81	8864.05	130.79	5023.24	2511.62
301 SEDGWICK	3	4532.70	0.00	9653.55	0.00	4532.70	9653.55	112.95	5120.85	2550.42
131 JOHNSON	2	3834.52	0.00	11226.71	0.00	3834.52	11226.71	192.78	7392.19	3596.09
251 SEDGWICK	1	77.83	0.00	7051.82	1057.12	77.83	8128.94	10344.48	8051.11	4025.55
138 JOHNSON	2	5555.73	389.84	13354.01	1317.58	5946.57	14681.59	145.89	8735.02	4357.51
295 SEDGWICK	3	3594.67	4342.05	12350.19	5039.23	7935.72	17389.42	119.10	9452.70	4725.35
70 DOUGLAS	1	724.20	2925.15	10540.80	2815.94	3550.36	13455.84	258.54	9906.48	4903.24
17 EOURBON	1	13672.03	1971.93	26975.80	9981.18	15843.95	35956.98	133.26	21113.03	5000.00
145 JOHNSON	1	7847.93	4325.15	31303.09	563.48	12774.11	31855.57	149.46	19092.45	5000.00
253 SEDGWICK	50	118894.00	0.00	354433.00	0.00	118894.00	384433.00	223.34	265539.00	5000.00
325 SHAWNEE	1	255.53	2357.09	12385.10	1283.64	2623.72	13669.74	421.01	11046.02	5000.00

\*\*\* Total \*\*\*

571 1783598.09 1531285.25 3125195.21 515169.41 3414884.38 3540364.62 105483.51

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KANSAS LEGISLATIVE RESEARCH DEPARTMENT

ROOM 545-N - Statehouse

Phone 296-3181

January 28, 1990

TO: Senator Gus Bogina

Office No: 120-S

RE: Updated Report of Preliminary 1989 Property Tax Data

Attached are preliminary 1989 property tax data, by county, as updated through January 26, 1990, by the Division of Property Valuation (PVD) of the Department of Revenue. Initially, these data were provided to PVD in a preliminary report by county clerks. For 97 counties, the data have been reviewed and changed where necessary by PVD based on a preliminary version of the November 1 abstract. Changes from the January 8 and 12 compilations of these data are minor.

This should be the last preliminary report, as PVD reports that they expect to have revised data for all counties during this week.

Data shown for each county are 1988 and 1989 assessed valuations, total property taxes levied, and the countywide average mill levies, along with the percent increases for each. Also shown is the dollar amount of increase in property taxes levied in each county in 1989.

Each table shows the same data sorted in different ways. The first is alphabetical. Subsequent tables are sorted by 1989 assessed value, percent increase in assessed value, 1989 property taxes, the dollar increase in property taxes, the percent increase in property taxes levied, the 1989 countywide average mill levy, and the percent increase in the countywide average mill levy, as indicated at the top of each table and by the shaded column.

For each table after the first, the median, or middle, county is indicated by the box in the middle of the table. The median county would be the 53rd county when they are arranged in order, for instance, by assessed value.

Thomas A. Severn  
Principal Analyst

Attachments

4/30/90  
Attachment 16

COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
ANDERSON	36,825,569	38,009,376	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
BARBER	52,476,873	58,548,456	11.6	6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
CHASE	24,721,112	22,739,272	(8.0)	2,715,740.12	2,529,295.55	(186,445)	(6.9)	109.86	111.23	1.3
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)
CHEYENNE	23,026,456	29,870,602	29.7	2,688,617.80	2,761,066.79	72,449	2.7	116.76	92.43	(20.8)
CLARK	36,745,092	35,005,594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)
ELK	19,185,943	16,655,785	(13.2)	2,453,074.37	2,255,432.10	(197,642)	(8.1)	127.86	135.41	5.9
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44	(633,735)	(4.1)	131.95	104.97	(20.5)
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389.29	5,297,912.51	(482,477)	(8.3)	115.98	123.33	6.3
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
GOVE	34,121,940	34,545,137	1.2	3,546,675.90	3,535,400.64	(11,275)	(0.3)	103.94	102.34	(1.5)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270	0.0	63.07	55.51	(12.0)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,515.52	2,640,201.00	(194,315)	(6.9)	108.65	103.17	(5.0)
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121,823)	(3.6)	123.80	126.38	2.1
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,239.70	636,775	8.2	108.22	112.28	3.8
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)	(1.4)	91.66	89.15	(2.7)
LABETTE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
LANE	28,698,466	26,722,648	(6.9)	3,470,443.23	3,466,509.07	(3,934)	(0.1)	120.93	129.72	7.3
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881.45	3,072,862.00	33,981	1.1	113.81	127.75	12.3
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
NEMAHA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)
NESS	49,128,806	45,620,955	(7.1)	5,644,563.66	5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)
NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63	(2.8)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559.48	3,217,693.51	(160,866)	(4.8)	110.29	120.39	9.2
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,411.86	3,922,517.80	(89,894)	(2.2)	108.85	116.01	6.6
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
RUSH	34,682,738	30,110,997	(13.2)	4,066,684.32	3,586,321.45	(480,363)	(11.8)	117.25	119.10	1.6
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)
SCOTT	34,356,054	40,947,418	19.2	4,719,408.70	4,515,709.36	(203,699)	(4.3)	137.37	110.28	(19.7)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
SEWARD	130,116,403	152,737,061	17.4	16,395,660.45	15,825,442.23	(570,218)	(3.5)	126.01	103.61	(17.8)
SHAWNEE	565,142,897	784,924,279	38.9	1						



COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,474,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
DOUGLAS	230,120,386	325,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270	0.0	63.07	55.51	(12.0)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)
SEWARD	130,116,403	152,737,061	17.4	16,395,660.45	15,825,442.23	(570,218)	(3.5)	126.01	103.61	(17.8)
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44	(633,735)	(4.1)	131.95	104.97	(20.5)
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
LABETTE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06	77.71	(4.1)
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	(94,877)	(1.4)	134.32	110.82	(17.5)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)
MARTON	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
BARBER	52,476,873	58,548,456	11.6	6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)
NEMAHA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	188,665	3.7	131.64	105.95	(19.5)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)	(1.4)	91.66	89.15	(2.7)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
NESS	49,128,806	45,620,955	(7.1)	5,644,563.66	5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389.29	5,297,912.51	(482,477)	(8.3)	115.98	123.33	6.3
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
SCOTT	34,356,054	40,947,418	19.2	4,719,408.70	4,515,709.36	(203,699)	(4.3)	137.37	110.28	(19.7)
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
ANDERSON	36,825,569	38,009,376	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
CLARK	36,745,092	35,005,594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)
GOVE	34,121,940	34,545,137	1.2	3,546,675.90	3,535,400.64	(11,275)	(0.3)	103.94	102.34	(1.5)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,411.86	3,922,517.80	(89,894)	(2.2)	108.85	116.01	6.6
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,943.61	3,441,516.57	(148,427)	(4.1)	118.05	104.66	(11.3)
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003.20	3,263,042.56	134,039	4.3	138.54	107.16	(22.6)
RUSH	34,682,738	30,110,997	(13.2)	4,066,684.32	3,586,321.45	(480,363)	(11.8)	117.25	119.10	1.6
SMITH	28,600,063	30,100,789	5.2	3,695,892.40	3,691,954.93	(3,937)	(0.1)	129.23	122.65	(5.1)
CHEYENNE	23,02									

COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003.20	3,263,042.56	134,039	4.3	138.54	107.16	(22.6)
CHEYENNE	23,026,456	29,870,602	29.7	2,688,617.80	2,761,066.79	72,449	2.7	116.76	92.43	(20.8)
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	188,665	3.7	131.64	105.95	(19.5)
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
FORD	119,459,988	150,890,539	25.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
NEMAHA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44	(633,735)	(4.1)	131.95	104.97	(20.5)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	(94,877)	(1.4)	134.32	110.82	(17.5)
SCOTT	34,356,054	40,947,418	19.2	4,719,408.70	4,515,709.36	(203,699)	(4.3)	137.37	110.28	(19.7)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)
SEWARD	130,116,403	152,737,061	17.4	16,395,660.45	15,825,442.23	(570,218)	(3.5)	126.01	103.61	(17.8)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
HARVEY	110,053,934	126,302,112	14.9	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)
WALLACE	21,811,865	24,816,966	13.8	2,074,049.80	2,120,698.91	46,649	2.2	95.09	85.45	(10.1)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270	0.0	63.07	55.51	(12.0)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
BARBER	52,476,873	58,548,456	11.6	6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,943.61	3,441,516.57	(148,427)	(4.1)	118.05	104.66	(11.3)
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
LABETTE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
SMITH	28,600,063	30,100,789	5.2	3,695,892.40	3,691,954.93	(3,937)	(0.1)	129.23	122.65	(5.1)
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06	77.71	(4.1)
ANDERSON	36,825,569	38,009,376	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63	(2.8)
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)	(1.4)	91.66	89.15	(2.7)
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9
GOVE	34,121,940	34,545,137	1.2	3,546,675.90	3,535,400.64	(11,275)	(0.3)	103.94	102.34	(1.5)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
WOODSON	22,713,786	22,391,897	(1.4)	2,602,162.67	2,539,648.07	(62,515)	(2.4)	114.56	113.42	(1.0)
GREELEY										

COUNTY NAME	1988		PERCENT INCREASE	1989		1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE		PERCENT INCREASE
	ASSESSED VALUE	1989 ASSESSED VALUE		1988 TAXES	1989 TAXES					1988 AVG MILL LEVY	1989 AVG MILL LEVY	
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
SEWARD	130,116,403	152,737,061	17.4	16,395,660.45	15,825,442.23	16,395,660.45	15,825,442.23	(570,218)	(3.5)	126.01	103.61	(17.8)
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44	15,432,617.46	14,798,882.44	(633,735)	(4.1)	131.95	104.97	(20.5)
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	11,411,215.60	11,415,485.25	4,270	0.0	63.07	55.51	(12.0)
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
LABETTE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,373,172.45	8,954,681.61	9,373,172.45	417,491	4.7	123.21	111.35	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	8,515,603.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	6,956,079.62	7,057,580.67	101,501	1.5	121.50	116.11	(4.6)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	6,887,269.85	6,792,392.46	(94,877)	(1.4)	134.32	110.82	(17.5)
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.44	6,123,753.97	6,484,951.44	361,198	5.9	131.13	108.66	(17.1)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
BARBER	52,476,873	58,548,456	11.6	6,761,054.52	6,209,453.66	6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389.29	5,297,912.51	5,780,389.29	5,297,912.51	(482,477)	(8.3)	115.98	123.33	6.3
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	5,033,933.10	5,277,825.36	243,892	4.7	116.81	119.03	1.9
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	5,049,786.56	5,238,451.06	188,665	3.7	131.64	105.95	(19.5)
NEMAHA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
NESS	49,128,806	45,620,955	(7.1)	5,644,563.66	5,227,830.76	5,644,563.66	5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06	77.71	(4.1)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	4,513,222.44						

COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)
NEMAHA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	188,665	3.7	131.64	105.95	(19.5)
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)
LABETTE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)
ANDERSON	36,825,569	38,009,378	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2
ROOKS	48,335,863	48,244,386	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003.20	3,263,042.56	134,039	4.3	138.54	107.16	(22.6)
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
CHEYENNE	23,026,456	29,870,602	29.7	2,688,617.80	2,761,066.79	72,449	2.7	116.76	92.43	(20.8)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
CLARK	36,745,092	35,005,594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4
WALLACE	21,811,865	24,816,966	13.8	2,074,049.80	2,120,698.91	46,649	2.2	95.09	85.45	(10.1)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881.45	3,072,862.00	33,981	1.1	113.81	127.75	12.3
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270	0.0	63.07	55.51	(12.0)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)
LINN	118,329,744	122,710,228	3.7	8,515,606.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)
LANE	28,698,466	26,722,648	(6.9)	3,470,443.23	3,466,509.07	(3,934)	(0.1)	129.93	129.72	7.3
SMITH	28,600,063	30,100,789	5.2	3,695,892.40	3,691,954.93	(3,937)	(0.1)	129.23	122.65	(5.1)
GOVE	34,121,940	34,545,137	1.2	3,546,675.90	3,535,400.64	(11,275)	(0.3)	103.94	102.34	(1.5)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
WICHITA	27,535,666	26,446,172	(4.0)	3,262,458.94	3,238,244.14	(24,215)	(0.7)	118.48	122.45	3.3
NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63	(2.8)
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06	77.71	(4.1)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9)
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)	(1.4)	91.66	89.15	(2.7)
WOODSON	22,713,786	22,391,897	(1.4)	2,602,162.67	2,539,648.07	(62,515)	(2.4)	114.56	113.42	(1.0)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,411.86	3,922,517.80	(89,894)	(2.2)	108.85	116.01	6.6
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	(94,877)	(1.4)	134.32	110.82	(17.5)
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121,823)	(3.6)	123.80	126.38	2.1
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,943.61	3,441,516.57	(148,427)	(4.1)	118.05	104.66	(11.3)
OSBORNE	30,633,659	26,726,562	(12.							

COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
ANDERSON	36,825,569	38,009,376	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003.20	3,263,042.56	134,039	4.3	138.54	107.16	(22.6)
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
NEMAH	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	188,665	3.7	131.64	105.95	(19.5)
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
CHEYENNE	23,026,456	29,870,602	29.7	2,688,617.80	2,761,066.79	72,449	2.7	116.76	92.43	(20.8)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
WALLACE	21,811,865	24,816,966	13.8	2,074,049.80	2,120,698.91	46,649	2.2	95.09	85.45	(10.1)
LABETTE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
CLARK	36,745,092	35,005,594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881.45	3,072,862.00	33,981	1.1	113.81	127.75	12.3
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270	0.0	63.07	55.51	(12.0)
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)
SMITH	28,600,063	30,100,789	5.2	3,695,892.40	3,691,954.93	(3,937)	(0.1)	129.23	122.65	(5.1)
LANE	28,698,466	26,722,648	(6.9)	3,470,443.23	3,466,509.07	(3,934)	(0.1)	120.93	129.72	7.3
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
GOVE	34,121,940	34,545,137	1.2	3,546,675.90	3,535,400.64	(11,275)	(0.3)	103.94	102.34	(1.5)
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06	77.71	(4.1)
WICHITA	27,535,666	26,446,172	(4.0)	3,262,458.94	3,238,244.14	(24,215)	(0.7)	118.48	122.45	3.3
NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63	(2.8)
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)	(1.4)	91.66	89.15	(2.7)
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	(94,877)	(1.4)	134.32	110.82	(17.5)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,411.86	3,922,517.80	(89,894)	(2.2)	108.85	116.01	6.6
WOODSON	22,713,786	22,391,897	(1.4)	2,602,162.67	2,539,648.07	(62,515)	(2.4)	114.56	113.42	(1.0)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)
SEWARD	130,116,403	152,737,061	1							

COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)
LABETTE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
ELK	19,185,943	16,655,785	(13.2)	2,453,074.37	2,255,432.10	(197,642)	(8.1)	127.86	135.41	5.9
NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63	(2.8)
LANE	28,698,466	26,722,648	(6.9)	3,470,443.23	3,466,509.07	(3,934)	(0.1)	120.93	129.72	7.3
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881.45	3,072,862.00	33,981	1.1	113.81	127.75	12.3
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121,823)	(3.6)	123.80	126.38	2.1
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389.29	5,297,912.51	(482,477)	(8.3)	115.98	123.33	6.3
SMITH	28,600,063	30,100,789	5.2	3,695,892.40	3,691,954.93	(3,937)	(0.1)	129.23	122.65	(5.1)
WICHITA	27,535,666	26,446,172	(4.0)	3,262,458.94	3,238,244.14	(24,215)	(0.7)	118.48	122.45	3.3
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559.48	3,217,693.51	(160,866)	(4.8)	110.29	120.39	9.2
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)
RUSH	34,682,738	30,110,997	(13.2)	4,066,684.32	3,586,321.45	(480,363)	(11.8)	117.25	119.10	1.6
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.63	(0.4)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,411.86	3,922,517.80	(89,894)	(2.2)	108.85	116.01	6.6
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
NESS	49,128,806	45,620,955	(7.1)	5,644,563.66	5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
WOODSON	22,713,786	22,391,897	(1.4)	2,602,162.67	2,539,648.07	(62,515)	(2.4)	114.56	113.42	(1.0)
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,948,146.00	66,038	1.3	114.70	111.51	(2.8)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
CHASE	24,721,112	22,739,272	(8.0)	2,715,740.12	2,529,295.55	(186,445)	(6.9)	109.86	111.23	1.3
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	(94,877)	(1.4)	134.32	110.82	(17.5)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
SCOTT	34,356,054	40,947,418	19.2	4,719,408.70	4,515,709.36	(203,699)	(4.3)	137.37	110.28	(19.7)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003.20	3,263,042.56	134,039	4.3	138.54	107.16	(22.6)
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
BARBER	52,476,873	58,548,456	11.6	6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)
ANDERSON	36,825,569	38,009,376	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	188,665	3.7	131.64	105.95	(19.5)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
CLARK	36,745,092	35,005,594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44	(633,735)	(4.1)	131.95	104.97	(20.5)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,943.61	3,441,516.57	(148,427)	(4.1)	118.05	104.66	(11.3)
SEWARD	130,116,403	152,737,061	17.4	16,395,660.45	15,825,442.23	(570,218)	(3.5)	126.01	103.61	(17.8)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,515.52	2,640,201.00	(194,315)	(6.9)	108.65	103.17	(5.0)
GOVE	34,121,940	34,545,137	1.2	3,546,675.90	3,535,400.64	(11,275)	(0.3)	103.94	102.34	(1.5)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)
EDWARDS	32,010,023</									

COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881.45	3,072,862.00	33,981	1.1	113.81	127.75	12.3
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559.48	3,217,693.51	(160,866)	(4.8)	110.29	120.39	9.2
LANE	28,698,466	26,722,648	(6.9)	3,470,443.23	3,466,509.07	(3,934)	(0.1)	120.93	129.72	7.3
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,411.86	3,922,517.80	(89,894)	(2.2)	108.85	116.01	6.6
CLARK	36,745,092	35,005,594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389.29	5,297,912.51	(482,477)	(8.3)	115.98	123.33	6.3
ELK	19,185,943	16,655,785	(13.2)	2,453,074.37	2,255,432.10	(197,642)	(8.1)	127.86	135.41	5.9
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
WICHITA	27,535,666	26,446,172	(4.0)	3,262,458.94	3,238,244.14	(24,215)	(0.7)	118.48	122.45	3.3
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121,823)	(3.6)	123.80	126.38	2.1
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
RUSH	34,682,738	30,110,997	(13.2)	4,066,684.32	3,586,321.45	(480,363)	(11.8)	117.25	119.10	1.6
CHASE	24,721,112	22,739,271	(8.0)	2,715,740.12	2,529,295.55	(186,445)	(6.9)	109.86	111.23	1.3
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
ANDERSON	36,825,569	38,009,376	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
NESS	49,128,806	45,620,955	(7.1)	5,644,563.66	5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
WOODSON	22,713,786	22,391,897	(1.4)	2,602,162.67	2,539,648.07	(62,515)	(2.4)	114.56	113.42	(1.0)
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)
GOVE	34,121,940	34,545,137	1.2	3,546,675.90	3,535,400.64	(11,275)	(0.3)	103.94	102.34	(1.5)
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)	(1.4)	91.66	89.15	(2.7)
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63	(2.8)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)
LABETTE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06	77.71	(4.1)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
GREENEY	26,087,535	25,590,224	(1.9)	2,834,515.52	2,640,201.00	(194,315)	(6.9)	108.65	103.17	(5.0)
SMITH	28,600,063	30,100,789	5.2	3,695,892.40	3,691,954.93	(3,937)	(0.1)	129.23	122.65	(5.1)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
WALLACE	21,811,865	24,816,966	13.8	2,074,049.80	2,120,698.91	46,649	2.2	95.09	85.45	(10.1)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,943.61	3,441,516.57	(148,427)	(4.1)	118.05	104.66	(11.3)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270.00	0.0	63.07	55.51	(12.0)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
NEMAHA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)
SALINE	175,749,637	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.45	119.57	(15.4)
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	13		