

Approved: March 13, 1995  
Date

## MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on February 17, 1995 in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Martin, Senator Bond, Senator Clark, Senator Feleciano, Jr., Senator Hardenburger, Senator Lee, Senator Ranson, Senator Sallee and Senator Wisdom.

Committee staff present: Tom Severn, Legislative Research Department  
Chris Courtwright, Legislative Research Department  
Don Hayward, Revisor of Statutes  
Gayle Addington, Secretary to the Committee

Conferees appearing before the committee: Art Griggs, Department of Administration  
Barbara Butts, Municipal Accounting  
Richard Maginot, Soldier Township  
John Torbert, Kansas Association of Counties  
Don Moler, League of Kansas Municipalities'  
Gerry Ray, City of Overland Park/ Johnson County  
David Monical, Washburn University

Others attending: See attached list

### APPROVAL OF MINUTES

Senator Sallee made a motion to approve the minutes of February 15, 1995. The motion was seconded by Senator Bond. The motion carried.

### SB 253--ELIMINATION OF TAX LEVY RATE AND AGGREGATE LIMITATIONS UPON LEVY OF PROPERTY TAXES

#### Proponents

Art Griggs, Department of Administration, stated that **SB 253** was prepared at the request of Governor Graves. (Attachment 1) It provides a mechanism to remove fund levy limits that will become applicable again to elected local units of government on July 1. In some cases these fund levy limits would mean local units would have to curtail services because the levy limits would limit taxing to levels well below the 1994 amount. The expiration of the tax lid and removal of levy limits gives elected local leaders the ability to establish priorities and provide revenues to fund their priorities.

Barbara Butts, Municipal Accounting, said the two main purposes of **SB 253** are to: (1) respond to concerns over the disruption which would occur if the tax lid law were repealed and numerous fund levy limits were re-activated, and (2) simplify accounting and budgeting for cities, counties and townships affected by the tax lid law. (Attachment 2) She gave a brief review of the tax lid law. It has become evident that most fund levy limits are not needed. During the 1993 Session, they were requested to provide potential results of reverting to the fund levy limits which would occur if the tax lid law would be sunsetted or repealed. However, their study concluded that reverting to the fund levy limits would cause significant disruption in municipalities' financial management. The cities and counties both have at least 125 statutorily authorized funds. This has resulted in complex accounting and budgeting systems. **SB 253** would enable these governing bodies to simplify their accounting and budgeting systems. New Section 53 guarantees that those who lost valuation would not lose levy authority and those who have gained valuation would be able to levy on the current valuation. In Section 54, the current tax lid law is repealed.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:00 a.m. on February 17, 1995.

There were questions from the committee concerning the libraries and their fund limits which is on Section 11, page 9. Ms. Butts said the libraries were very vocal about wanting their fund limits. The language regarding the libraries is a little different than what is found in the other statutes.

Richard Maginot, Solder Township Administrator, said he supported **SB 253** and proposed two amendments to the bill. (Attachment 3) He proposed the removal of the words "of not to exceed five mills" in Section 31, page 20, line 16 and the deletion of sub-section (b) page 20, lines 22-37. He said Soldier Township is one of largest, fastest growing townships in the state. He spoke of the many funds with separate mill levies. He said if the tax lid expires, the Township budget will return to the state imposed levy limits. This would force the township to drastically reduce services in many areas. The passage of this bill would allow the duly elected officials of Soldier Township to be responsive to those citizens that trust them enough to place them in office.

Senator Langworthy asked about the chart attached to Mr. Maginot's testimony, if the township could go back to the fund levy limits, would you have more money in the fire district fund? Mr. Maginot said they could because at the present time they are only levying 2.44 mills and they could go up to 4 mills.

There were questions from the committee about the fund levy limits. Staff said larger counties and townships of 125,000 can levy 7 mills while the limit on smaller counties and townships is 5 mills.

John Torbert, Kansas Association of Counties, supported the legislation that would repeal the individual fund levy limits now in place in statute. (Attachment 4) He said any return to the individual fund levy limits would be a step backwards. The limits on individual funds act to tie the hands of local officials by restricting their ability to raise and spend revenue according to their needs. Also the use of multiple funds in budgeting and accounting systems is frowned upon by accounting professionals.

Mr. Torbert provided testimony from Patsy McDonald, Shawnee County Clerk, who could not be present today. (Attachment 5) In her testimony she stated several years ago, Shawnee County had a combination of 28 funds. These were all put under the General, Road & Bridge and Bond & Interest funds. This has worked very well for their county. She also stated in her testimony that the five mill limit in Section 31, Page 20, should be removed.

Don Moler, League of Kansas Municipalities, testified in support of **SB 253**. (Attachment 6) He said during the 1993 interim session, the League staff participated in drafting this legislation and they believe it represents positive public policy for the legislature and will strengthen state-local relations. He said the current laws require the maintenance of an excessive number of accounting funds and are so complicated that they require local units to waste limited local tax dollars each year. **SB 253** would do away with this requirement. Also this legislation would remove the obsolete fund levy rate limits in laws which have been suspended since 1989. He said the League strongly recommends **SB 253** be reported favorably.

Gerry Ray, representing the Johnson County Board of Commissioners, appeared in support of **SB 253**. (Attachment 7) She pointed out that both municipal accounting and the Governmental Accounting Standards Board recommend consolidation of the funds used in budgeting and accounting. In recent years, Johnson County has consolidated funds to reduce the total number that must be dealt with. Within the current fund structure, the General Fund of the County would exceed the old fund limit of 4.25 mills by 3.23 mills (approximately \$10 million). However, in the case of many of the other existing funds, the fund limits would produce more than is currently budgeted due to the increase in the dollar value of the mill brought about by reappraisal. She recommended favorable passage of **SB 253**.

David Monical, Washburn University, said he offered his comments in a neutral position. (Attachment 8) He pointed out that there is one taxing subdivision of the state of Kansas that is unique from all other and that is Washburn University. He asked, if you consider **SB 253** favorably for passage, on page 31, line 18, please add "municipal universities." This amendment would leave the general fund at 7 mills and the capital improvement fund at 3 mills. Basically, they are asking to be left alone under the current law.

Senator Ranson asked if there were any opponents. Senator Langworthy said none had signed up to testify.

The meeting adjourned at 12:00 noon.

The next meeting is scheduled for February 20, 1995.



Bill Graves, *Governor*

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**MEMORANDUM**

TO: Senate Taxation Committee

FROM: Arthur H. Griggs, *AG* Chief Attorney

DATE: February 17, 1995

RE: Senate Bill No. 253

Senate Bill No. 253 was prepared at the request of Governor Graves. It provides a mechanism to remove fund levy limits that will become applicable to elected local units of government next July 1.

By way of background, the fund levy limits have been suspended since 1988 by virtue of language in the tax lid law that was enacted prior to the statewide reappraisal of property. Now, however, the tax lid law is due to expire July 1. Without SB No. 253, the old fund levy limits will again become applicable to local units. In some cases these fund levy limits would mean local units would have to curtail services because the levy limits would limit taxing to levels well below the 1994 amount.

In his message, the Governor pointed out that this expiration of the tax lid and removal of levy limits is a less paternalistic approach than in the past. It gives elected local leaders, who can be held accountable by the voters, the ability to establish priorities and provide revenues to fund their priorities.

I would like to introduce to you Barbara Butts of the Municipal Accounting Section of our Department. She has a great deal of experience and understanding of local tax laws. She will provide the committee additional background information and a more detailed explanation of SB No. 253.

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*Senate Assess + Tax*  
*2-17-95*  
*attach 1*



SENATE BILL 253  
SENATE ASSESSMENT AND TAXATION COMMITTEE  
Barbara Butts, Municipal Accounting Section  
February 17, 1995

The two main purposes of S.B. 253 are to: (1) respond to concerns over the disruption which would occur if the tax lid law were repealed and numerous fund levy limits were re-activated, and (2) simplify accounting and budgeting for cities, counties, and townships affected by the tax lid law by cutting down the number of tax levies. The bill would also allow small special purpose districts (cemeteries, irrigation districts, etc.), who levy about 4 percent of all taxes levied, more taxing power. Finally, through Section 54, the repealers section, the bill would repeal the current tax lid law.

Because of the close relationship of this bill to the tax lid law, we need to first briefly review the tax lid law.

Brief Review of Tax Lid

There are two segments to the 1988 tax lid law, last amended in 1990:

1. The first segment is the tax lid itself, referred to in Kansas law as the "aggregate levy limit." Cities, counties, townships, Washburn, and community colleges (which levy about 50 percent of all ad valorem taxes) are covered by the tax lid which limits the aggregate of their individual levies. Their individual levies are subject to the tax lid unless specifically exempted by K.S.A. 79-5028.
2. The second segment applies to taxing subdivisions which are not subject to the tax lid (these taxing subdivisions levy about 4 percent of all ad valorem taxes) but are subject to fund levy limits. Examples of fund levy limited units are sewer, hospital, cemetery, watershed, and drainage districts.

The fund levy limits (1 mill for Fund A, 2 mills for Fund B, etc.), which have historically applied to all taxing subdivisions, were suspended by the 1988 tax lid law, and dollar levy limits (\$800 for Fund A, \$1,600 for Fund B, etc.) were substituted. The purpose of this suspension was to prevent a "tax windfall" which would have resulted if the reappraisal property values were higher than the pre-reappraisal property values.

Experience Has Shown Us Numerous Tax Levies Are Not Needed

As we have lived with the current tax lid rules since 1988, it has become evident that most fund levy limits are not needed. As the tax lid law has sunsetted, been renewed, sunsetted again, and been renewed again, however, there have been growing concerns about what would happen if the tax lid law were to be changed in a way that would re-activate the fund levy limits suspended after 1988. During the early 1993 Session, we were requested to provide potential results of reverting to the fund levy limits which would occur if the tax lid law would be sunsetted or repealed. Our study concluded that reverting to the fund levy limits would cause significant

*Senate Assess + Tax*  
2-17-95  
attach 2-1

disruption in municipalities' financial management. In response to this concern, our office met with the League of municipalities, the Kansas Association of Counties, Kansas Legislative Research Department, Senator Langworthy, and others several times in the Fall of 1993 to plan around the problem of reverting to levy limits. 1994 S.B. 447 resulted from those meetings. The Senate passed 1994 S.B. 447 40-0, but it died in the House. Continuing concern over this disruption, however, has brought about the initiative for 1995 S.B. 253 which is very similar to 1994 S.B. 447.

#### Authorized Funds and Levies for Cities, Counties, and Townships

Cities and counties both have at least 125 statutorily authorized funds. Of these authorized funds, cities can levy in 83, and counties can levy in 123. Townships have 44 authorized levies! This condition has resulted in large numbers of funds and complex accounting and budgeting systems. S.B. 253 paves the way for cities, counties, and townships to expand the use of their General Funds and eliminate unneeded fund levies. This would enable governing bodies to simplify their accounting and budgeting systems and to manage their resources more efficiently.

The scenario for this simplification would be: (1) S.B. 253 repeals the authority for many of the individual levies; and (2) the cities, counties, and townships fold the operation of the functions (which heretofore have been budgeted and accounted for in numerous special funds) into their General Funds.

#### New Section 53

There was some concern about taxes being levied for special districts which have specific levy authority in the statutes. If the tax lid law expires, the special districts would automatically revert to their historic mill levy rates at the current valuation. There are some counties which have decreased in valuation since reappraisal and special districts in these counties could lose levy authority. This section allows these districts to levy either the same dollars they could have levied prior to reappraisal (that is, prior to 1989) or levy the mill levy rate times the current valuation. This would guarantee that those who lost valuation would not lose levy authority and those which have gained valuation would be able to levy on the current valuation.

#### Tax Lid Law Repealed in Section 54

Through the repealers of Section 54, the current tax lid law is repealed. Current law provides, in K.S.A. 79-5038, that K.S.A. 79-5021 through K.S.A. 79-5036 (which is the current tax lid law) will expire on July 1, 1995.

#### Summary

Reverting to the statutory fund levy rate limits--without first overhauling them--could bring significant disruption in the municipalities' financial management. S.B. 253 is a means to avoid this disruption and as a major step in simplifying municipal accounting and budgeting systems.

## Statewide Ad Valorem Levies By Type of Taxing District for 1991 to 1994

(Amounts are expressed in millions)

	1991	1992	1993	1994	Percent of 1994 Total	Percent of Increase		
						91-92	92-93	93-94
State	\$ 21.95	21.90	22.31	23.25	1.27%	-0.23%	1.87%	4.21%
County	392.83	413.55	454.29	472.66	25.82%	5.27%	9.85%	4.04%
City	260.61	271.42	285.32	296.60	16.20%	4.15%	5.12%	3.95%
Township	23.44	24.05	26.45	27.83	1.52%	2.60%	9.98%	5.22%
USD	976.14	709.68	731.33	825.80	45.12%	-27.30%	3.05%	12.92%
Other Schools	83.99	92.35	96.42	98.66	5.39%	9.95%	4.41%	2.32%
Out District Tuition	10.09	9.18	8.14	8.50	0.46%	-9.02%	-11.33%	4.42%
Other Districts	63.61	65.60	72.12	77.08	4.21%	3.13%	9.94%	6.88%
Totals	\$ <u>1,832.66</u>	<u>1,607.73</u>	<u>1,696.38</u>	<u>1,830.38</u>	<u>100.00%</u>			
Percent of Increase	10.8%	-12.3%	5.5%	7.9%				
CPI Increase	4.2%	3.0%	3.0%	2.8% Est				

The levy data was taken from the Department of Revenue's publication "Statistical Report of Property Assessment and Taxation" with adjustments by Kansas Legislative Research Department.

Municipal Accounting Section  
January 1995

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County Levies & How Affected by S.B. 253

Ref	Function Financed	K.S.A.	Status				Use	Remarks
			1	2	3	4		
1	Airport	3-307				X	Y	
2	Airport	3-310				X	Y	
3	Airport	3-316		X			N	
4	Airport	3-121	X				Y	
5	Alcohol & Drug	65-4060		X			Y	
6	Appraisal	19-436				X	Y	
7	Appraisal, Reappraisal	79-1482				X	Y	
8	Arts	19-26,100		X			Y	
9	Bond & Interest	10-113				X	Y	
10	Building	12-1737		X			Y	
11	Building	19-120				X	Y	
12	Building, 4-H Clubs	19-1561				X	N	
13	Building	19-1572c		X			N	
14	Building	19-1579		X			N	
15	Building	19-1573		X			Y	
16	Building	19-15,124		X			N	
17	Building	19-15,116		X			Y	
18	Cemetery	15-1015		X			N	
19	Cemetery	19-3107				X	Y	
20	Cemetery	19-3105	X				Y	
21	Cemetery	19-3106	X				Y	
22	Child Care Center	12-4801		X			N	
23	Civil Defense	19-236a				X	N	
24	Conservation District	2-1907b		X			Y	
25	Depository Bk Failure	19-2636	X				N	
26	Drainage Maint & Repair	24-302				X	N	
27	Economic Development	19-4102	X				Y	
28	Elderly Services	12-1680		X			Y	
29	Elderly, Home	19-2106		X			N	
30	Elderly, Home	19-2106a				X	Y	
31	Elderly, Home	19-2106b		X			N	
32	Elderly, Home	19-2106e				X	Y	
33	Elderly, Home	19-2117				X	N	
34	Elderly, Home	19-2122		X			Y	
35	Election	19-3435a				X	Y	
36	Election	25-2201a				X	Y	
37	Election, Voting Mach	25-120				X	Y	
38	Election, Voting Mach	25-1315		X			N	
39	Election, Voting Mach	25-4407		X			N	
40	Emergency Expense	19-236	X				N	
41	Emergency Med Serv	65-6113		X			Y	
42	Emp Ben	12-16,102				X	Y	
43	Emp Ben-Soc Sec	40-2305				X	Y	
44	Emp Ben-Workers Comp	44-505c				X	Y	
45	Emp Ben-KPERS	74-4920				X	Y	
46	Emp Ben-KP & F	74-4967				X	Y	
47	Enforce Co Resolutions	19-101d				X	N	
48	Extension Council	2-610	X				Y	
49	Fair & 4-H Clubs	2-129				X	Y	
50	Fair & 4-H Clubs	2-131a-d		X			Y	Various limits
51	Fair & 4-H Clubs	2-132				X	Y	
52	Fair & 4-H Clubs	2-145a		X			N	
53	Fair & 4-H Clubs	2-301				X	N	
54	Fair, 4-H Clubs	19-1561				X	Y	
55	Flood Control	19-3305	X				N	



County Levies & How Affected by S.B. 253

Ref	Function Financed	K.S.A.	Status				Use	Remarks
			1	2	3	4		
56	Flood Control	82a-308	X				N	
57	General	79-1946	X				Y	
58	Geological Survey	76-326a	X				N	
59	Golf Course	19-27,156		X			Y	
60	Grasshopper Control	19-2412				X	N	
61	Handicapped Services	19-2698		X			Y	
62	Health	65-204		X			Y	
63	Health & Sanitation	65-208				X	Y	
64	Historical Museum	12-1684		X			Y	
65	Historical Museum	12-1688		X			Y	
66	Historical Museum	19-2651				X	Y	
67	Historical, Memorial	73-402				X	Y	
68	Historical, Memorial	73-406	X				Y	
69	Historical, Memorial	73-407	X				N	
70	Historical, Memorial	73-427	X				Y	
71	Hospital	19-4606		X			Y	
72	Hospital, Indigent	39-416				X	N	
73	JV Facility & Serv	19-3903				X	N	
74	JV Facility & Serv	19-3905		X			Y	
75	JV Facility & Serv	38-507				X	N	
76	JV Facility & Serv	38-513				X	N	
77	JV Facility & Serv	38-523		X			N	
78	JV Facility & Serv	38-533				X	N	
79	JV Facility & Serv	38-536				X	Y	
80	JV Facility & Serv	38-546		X			Y	
81	JV Facility & Serv	38-554				X	Y	SGCO only
82	JV Facility & Serv	38-555				X	Y	JOCO only
83	Law Enforcement	12-11a01				X	Y	
84	Law Enforcement, NFW	19-4420				X	N	
85	Law Enforcement	19-4421				X	N	
86	Law Enforcement	19-4443				X	Y	
87	Law Enforcement	19-4485				X	N	
88	Liability Expense	75-6110				X	Y	
89	Library	12-1234		X			Y	
90	Library	12-1257		X			Y	
91	Library, Building	79-4001				X	Y	
92	Library	12-1220				X	Y	
93	Library	12-1230				X	Y	
94	Lighting, Highway	68-166	X				N	
95	Mental Hlth & Retard	19-4004	X				Y	
96	Mental Hlth & Retard	19-4011	X				Y	
97	Mental Hlth Clinic	65-212	X				Y	
98	Mental Hlth	65-211		X			Y	
99	Mental Hlth Clinic	65-215	X				Y	
100	Mental Hlth & Retard	19-4007		X			Y	
101	Weather Modification	82a-1425				X	Y	
102	Noxious Weed	2-1318	X				Y	
103	Out-District Tuition	13-13a26				X	Y	
104	Out-District Tuition	71-301				X	Y	
105	Parks & Recreation	19-2801				X	Y	
106	Parks	19-2803	X				Y	
107	Parks & City Lake	19-2833a				X	N	
108	Parks, Zoo	19-28,112		X			N	
109	Prisoner Maintenance	19-1930		X			N	SGCO only
110	Road & Bridge	68-582	X				Y	



County Levies & How Affected by S.B. 253

Ref	Function Financed	K.S.A.	Status				Use	Remarks
			1	2	3	4		
111	Road & Bridge	79-1947	X				Y	
112	Road & Bridge	68-559a		X			Y	
113	Road & Bridge	68-596		X			N	
114	Road & Bridge, Bonds	68-709				X	Y	
115	Road & Bridge	68-1103		X			Y	
116	Road & Bridge	68-1135				X	Y	
117	Road & Bridge	68-5,100		X			Y	
118	Road & Bridge	68-5,101	X				Y	
119	Salary	28-716				X	N	
120	Soil Drifting	2-2007	X				Y	
121	Stream Maintenance	82a-308	X				N	
122	Solid Waste	65-204		X			Y	
123	WSU Development	76-3a07		X			Y	SGCO only

Explanation of Status Codes

- 1 - Levy limit eliminated by S.B. 253 (26 levies)
- 2 - Levy limit not affected by S.B. 253 (42 levies)
- 3 - Levy limit specifically continued by S.B. 253 (2 levies)
- 4 - Currently has no levy limit, thus not affected by S.B. 253 (53 levies)

Explanation of Use Code

- Y - We found that some counties are using this levy
- N - We found no counties using this levy



Township Levies & How Affected by S.B. 253

Ref	Function Financed	K.S.A.	Status				Use	Remarks
			1	2	3	4		
1	Bond and Interest	10-113				X	Y	
2	Cemetery	12-1403	X				Y	
3	Cemetery	12-1405	X				Y	
4	Emergency Med Serv	65-6113		X			Y	
5	Emp Ben	12-16,102				X	Y	
6	Emp Ben-Soc Sec	40-2305				X	Y	
7	Emp Ben-Workers Comp	44-505c				X	Y	
8	Emp Ben-KPERS	74-4920				X	Y	
9	Emp Ben-KP & F	74-4967				X	Y	
10	Fire	79-1962	X				Y	
11	Fire	80-1537	X				Y	
12	Fire	80-1903	X				Y	
13	Fire	80-1916	X				Y	
14	Fire	80-1921	X				Y	
15	Fire	12-110b		X			Y	
16	Fire	80-1533		X			Y	
17	Fire	80-1539				X	Y	
18	Fire	80-1546		X			Y	
19	Fire	80-1918a		X			Y	
20	Fire	80-1503			X		Y	
21	Fire Prot. & Street Lts	19-2717		X			Y	
22	Flood Control	80-1429		X			N	
23	Garbage & Trash	80-2201	X				N	
24	General	79-1962	X				Y	
25	Law Enforcement	19-807d	X				N	
26	Liability Expense	75-6110				X	Y	
27	Library	12-1220			X		Y	
28	Library	12-1230			X		Y	
29	No-Fund Warrants	79-2938				X	Y	
30	No-Fund Warrants	79-2939				X	Y	
31	Noxious Weed	2-1318	X				Y	
32	Out-District Tuition	13-13a26				X	Y	
33	Park & Cemetery	79-1962	X				Y	
34	Park & Cemetery	80-903	X				Y	
35	Park & Cemetery	80-932	X				Y	
36	Park & Cemetery	80-907				X	Y	
37	Park & Cemetery	80-938		X			Y	
38	Park & Cemetery	80-939		X			Y	
39	Prairie Dog	80-1203		X			Y	Tax-real prop only
40	Road	68-518c	X				Y	
41	Solid Waste Disposal	80-2205		X			N	
42	Special Road	80-1413		X			Y	
43	Township Hall	80-115	X				Y	
44	Township Hall, Joint	80-1417	X				N	

Explanation of Status Code

- 1 - Levy limit eliminated by S.B. 253 (17 levies)
- 2 - Levy limit not affected by S.B. 253 (12 levies)
- 3 - Levy limit specifically continued by S.B. 253 (3 levies)
- 4 - Currently has no levy limit, thus not affected by S.B. 253 (12 levies)

Explanation of Use Code

- Y - We found that some townships are using this levy
- N - We found no townships using this levy



City Levies & How Affected by S.B. 253

Ref	Function Financed	K.S.A.	Status				Use	Remarks
			1	2	3	4		
56	Law Enforcement	19-4421				X	N	
57	Law Enforcement	19-4443				X	N	
58	Law Enforcement	19-4485				X	N	
59	Library	12-1220			X		Y	
60	Library	12-1230			X		Y	
61	Library	12-1247		X			Y	
62	Library, Building	12-1254		X			Y	
63	Library	79-4001		X			Y	
64	No-Fund Warrant	79-2938				X	Y	
65	No-Fund Warrant	79-2939				X	Y	
66	Noxious Weed	2-1318	X				Y	
67	Park, Maint.	12-1303				X	Y	
68	Park, Maint.	14-538				X	Y	
69	Park, Road Maint.	15-913		X			N	
70	Parking	13-1379				X	N	
71	Public Transit	12-803b				X	N	
72	Public Transit	13-3108				X	N	
73	Recreation Commission	12-1927		X			Y	
74	Refuse	12-2120				X	N	
75	Refuse Collection	12-2104	X				N	
76	Sewage Service	12-630a				X	Y	
77	Sewage Service	13-1018j				X	N	
78	Street	14-535				X	N	
79	Street	15-712				X	N	
80	Street	15-733				X	Y	
81	Street Lighting	68-582	X				Y	
82	Tort Liab & Judgments	75-6110				X	Y	
83	Tort Liab & Judgments	79-1951	X				N	SB ___ repeals

Explanation of Status Codes

- 1 - Levy limit eliminated by S.B. 253 (10 levies)
- 2 - Levy limit not affected by S.B. 253 (26 levies)
- 3 - Levy limit specifically continued by S.B. 253 (2 levies)
- 4 - Currently has no levy limit, thus not affected by S.B. 253 (45 levies)

Explanation of Use Code

- Y - We found that some cities are using this levy
- N - We found no cities using this levy

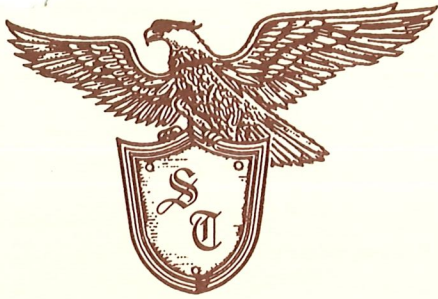
\* Authority for general fund depends on class of city and population.



City Levies & How Affected by S.B. 253

Ref	Function Financed	K.S.A.	Status				Use	Remarks
			1	2	3	4		
1	Airport	3-113				X	Y	
2	Airport	3-114		X			Y	
3	Airport	3-121		X			Y	
4	Bond & Interest	10-113				X	Y	
5	Bond & Interest	12-1775				X	Y	
6	Building	12-1737		X			Y	
7	Building	12-6a13		X			Y	
8	Building, Memorial	73-407		X			N	
9	Building	79-1950a		X			N	
10	Building	79-1950b		X			N	
11	Building	12-1,118				X	Y	
12	Cemetery, Bonds	12-1407				X	N	
13	Cemetery	12-1414				X	N	
14	Cemetery	13-14c08				X	N	
15	Cemetery	14-1007b		X			N	
16	Cemetery	14-1052				X	N	
17	Cemetery	15-1015		X			N	
18	Cemetery	17-1344		X			N	
19	Cemetery & Park	80-908				X	Y	
20	Cemetery	12-1405		X			Y	
21	Child Care Center	12-4801		X			N	
22	Connecting Link	68-582		X			N	
23	Elderly Services	12-1680		X			N	
24	Elderly Home	12-4906				X	N	
25	Emergency Equipment	12-110b		X			Y	
26	Emergency Med Services	65-6113		X			Y	
27	Emp Ben	12-16,102				X	Y	
28	Emp Ben-City Pension	13-14,100				X	Y	
29	Emp Ben-City Ret	13-14,107				X	Y	
30	Emp Ben-Pol & Fire Pen	13-14a02				X	Y	
31	Emp Ben-Pol & Fire Pen	14-10a02				X	Y	
32	Emp Ben-Soc Sec	40-2305				X	Y	
33	Emp Ben-Workers Comp	44-505c				X	Y	
34	Emp Ben-KPERS	74-4920				X	Y	
35	Emp Ben-KP & F	74-4967				X	Y	
36	Fair	2-131c		X			N	
37	Fair	2-142				X	Y	BRCO cities lmtd
38	Flood Control	12-646a				X	Y	
39	Flood Control	13-10,141		X			N	
40	Flood Control	14-713		X			N	
41	General	*				X	Y	
42	Health	65-208				X	N	
43	Historical, Collections	12-1661				X	N	
44	Historical, Museum	12-1684		X			Y	
45	Historical, Museum	12-1688		X			N	
46	Historical, Memorial	73-406		X			N	
47	Historical, Memorial	73-407		X			Y	
48	Hospital	12-183				X	Y	
49	Hospital	13-14b12				X	N	
50	Hospital	14-602				X	N	
51	Hospital	14-640d				X	N	
52	Hospital	14-696		X			N	
53	Industrial Development	12-1617h		X			Y	
54	Law Enforcement	12-11a03		X			N	
55	Law Enforcement	12-11a09		X			N	





# Soldier Township

600 N.W. 46th, Topeka, Kansas 66617

## SB 253

### Senate Committee On Assessment And Taxation

Testimony Given On February 17, 1995

By

Richard Maginot, Township Business Administrator

Soldier Township, located in Northeast Shawnee County, is one of the largest, fastest growing Townships in the State. With a population of 12,500 and a valuation of 64.6 million dollars, it is currently experiencing a tremendous growth in homes and commercial property. This growth places demands upon the elected officials from the citizens living in the community for better roads, fire protection and other services.

Soldier Township operates under specific state statutes that establish individual funds. The Township has a Road fund, Fire fund, General fund, Employee Benefit fund, Noxious Weed fund and an Out Of District Tuition fund. Each of these has a separate mill levy with the levy being spent only for those items related to the fund. Each fund also has a levy limit imposed by state statutes that can not be exceeded.

When the Tax Lid was imposed in the late 1980's it suspended the statutes limiting these individual funds. This allowed the Board of Soldier Township to allocate the tax dollars available under the Tax Lid for the most pressing needs of the Township. Since 1988, the additional revenue available through the increased valuation in the Township has been budgeted where the needs have been the greatest.

Attached is a page showing the current allocation of taxes in the Township. Listed are each fund, the statutory limit and the 1995 levy for that fund. As you can see, the limits for the road and general funds are being exceeded.

If the Tax Lid expires, the Township budget will return to the State imposed levy limits. It will then lose 15% of the Road budget and 23% of the General budget. This would force the Township to drastically reduce services in those areas.

*Senate Assess + Tax*

*2-17-95*

*attach 3-1*

Soldier Township Testimony on SB 253 (continued)

Many other townships across the state are in the same position. In Shawnee County eleven of the twelve townships are exceeding the levy limits set forth in K.S.A. 17-1962.

Currently there are provisions in the statutes that allow townships to remove the funds from under the Tax Lid. The Board of Soldier Township has not used those provisions because it would then fall back under the inadequate levy limits.

The Board of Soldier Township supports the adoption of Senate Bill 253 with two amendments to the bill. The Township requests the removal of the words "*of not to exceed five mills*" in Section 31 [page 20, line 16] and the deletion of sub-section (b) [page 20, lines 22-37]. If this is not acceptable, the wording "*of not to exceed five mills*" should be changed to "not to exceed the limit existing on the effective date of this act" to reflect the wording in sub-section (b). Secondly, in Section 43 the first sentence in paragraph two [page 26, lines 4-12] puts the mill levy limits back in place and should be removed.

To my knowledge, a township is the only municipality in the state of Kansas that has levy limits for basic services. The state statutes limiting the amount to be levied unfairly binds the Township Board members' hands as they seek to provide for the needs of the citizens in the Township. All the Township seeks is to have the same privileges all other municipalities throughout the state now have. The passage of this bill will allow the duly elected officials of Soldier Township to be responsive to those citizens that trust them enough to place them in office.

The Board of Soldier Township asks for your support of Senate Bill 253, with the proposed amendments, to repeal the levy limits imposed upon the Township.







"Service to County Government"

215 S.E. 8th  
Topeka, Kansas 66603-3906  
(913) 233-2271  
FAX (913) 233-4830

**EXECUTIVE BOARD**

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Bourbon County Clerk  
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(316) 223-3800, ext. 54

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100 E. 4th  
Garnett, KS 66032  
(913) 448-5411

**Past President**  
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Merriam, KS 66202  
(913) 432-3784

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110 Massachusetts  
Lawrence, KS 66044  
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Roy Patton  
Harvey County Director of Special Projects  
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Newton, KS 67114  
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**DIRECTORS**

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Rice County Commissioner  
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(913) 734-2604

**NACo Representative**  
Marjory Scheufler  
Edwards County Commissioner  
312 Massachusetts  
Kinsley, KS 67547  
(316) 995-3973

Sam Schmidt  
Riley County Appraiser  
110 Courthouse Plaza  
Manhattan, KS 66502  
(913) 537-6310

Darrell Wilson  
Saline County Sheriff  
300 W. Ash  
Salina, KS 67401  
(913) 826-6500

**Executive Director**  
John T. Torbert, CAE

**February 17, 1995**

**Testimony**

**To: Senate Assessment and Taxation Committee**

**From: John T. Torbert, CAE  
Executive Director**

**Subject: SB 253 (Repeal of Individual Fund Levy Limits)**

The Kansas Association of Counties supports legislation that would repeal the individual fund levy limits now in place in statute.

With the advent of reappraised values in the late 1980's, the legislature made the decision not to continue to use individual fund levy limits. It was the legislature's fear that with the advent of reappraisal, values on a statewide basis would increase greatly. The legislature sought to prevent local governments from gaining full utilization of the new reappraised values by enacting a lid on the total dollars levied - what is now known as the aggregate tax lid. This approach has been used since then.

The problem that we have is that when the aggregate lid approach was adopted, the individual fund levy limits were not repealed - they were merely suspended. I don't know the legislative history of why the individual limits were not repealed at that time but my guess is that it was simply easier to suspend the limits than it was to go through the statute books and repeal all of them.

Two years ago, during the debate on the new tax lid, there was consideration given to doing away with the aggregate dollar lid and going to a system of self-imposed property tax limits. I don't want to get into a debate at this point about our position on property tax limits. You are well aware that we don't agree with them. But, if the legislature had not enacted a new tax lid bill at that time, the suspended individual fund levy limits that this legislation repeals would have gone back into effect.

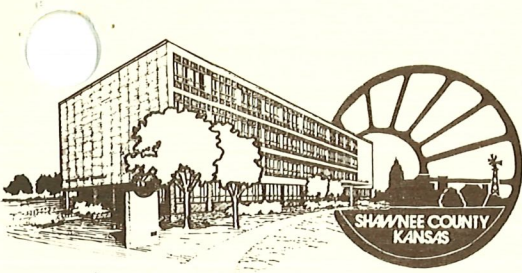
*Senate Assess + Tax  
2-17-95  
attach 4-1*

If these individual limits had once again become law, the impact on counties would have been devastating. First of all, unlike cities, counties would have gone back to having limits on their general fund levies and road and bridge fund levies. Secondly, what has happened since the late 1980's is that counties have levied taxes (fully in compliance with the aggregate lid law) that exceed the suspended fund levy limits. Bill Ervin, chief of the municipal accounting section, in a memo to former Representative Keith Roe dated 3/25/93, estimated that 55 counties would lose general fund levy authority and that 43 counties would lose road fund levy authority. In some cases, the impact would be substantial. It was estimated for example that Johnson County would have lost \$9.6 million in general fund revenues and \$27.2 million in road and bridge fund revenues. Mr. Ervin also noted in his memo that a return to fund levy limits would result in "counties using more special funds, thus complicating the budgeting and accounting system." The use of multiple funds is one that is frowned upon by accounting professionals.

Because of the reasons noted above, any return to individual fund levy limits would be step backwards. They no longer have relevance to the operation of local government as it exists today. Levy limits on individual funds act to tie the hands of local officials by restricting their ability to raise and spend revenue according to the needs of their respective jurisdictions - an impact that I would hope the legislature would not choose to pursue.

We would strongly urge your support for this legislation. It is your opportunity to remove language from the statute books that has not been used in years and no longer has relevance to the operation of county government. I would also remind the committee that this legislation, essentially in this same form, passed the full senate last year without a single dissenting vote.

lvyrpl



Shawnee County  
Office of County Clerk  
PATSY A. "PAT" McDONALD

233-8200  
Ext. 4155 Main  
Ext. 4159 Accounting

Courthouse - Room 107  
Topeka, Kansas 66603-3963

February 16, 1995

**Senator Audrey Langworthy, Chairperson  
and Assessment & Taxation Committee**

I strongly support Senate Bill 253. We have not used the levy limits for many years and I feel they are outdated.

In Shawnee County, several years ago, we combined twenty-eight (28) funds and put them all under the General fund. Currently, we only levy for General, Road & Bridge and Bond & Interest funds. This has worked so well for our County. If we were to revert to the four and one half mill (4 1/2) levy limit for the General fund, we would raise only \$3,376,082. (Currently our General fund is 26.114 mills which raises \$20,744,239.)

If we were to go back to the general fund levy limit we would be forced to make separate levies for about twenty eight (28) funds. Several other counties would be affected by this also..

I feel our elected officials in Shawnee County have been very conscientious about not raising taxes, even in the face of mandates, increased crime and other problems.

One change which I believe should be made is in Section 31, Page 20. The five (5) mill levy limit for township roads should be removed. All of our township roads are currently levying way more than five (5) mills as you can see by the levy sheets.

I am attaching a Shawnee County levy sheet for your information and a summary of levies for ten (10) years.

I hope you will consider approval of Senate Bill 253, (as amended above). Thank you for your consideration.

Sincerely,

Patsy A. McDonald  
Shawnee County Clerk

PAM/ddm

*Senate Assess + Tax*

*2-17-95*

*attach 5-1*



**SHAWNEE COUNTY TAX LEVY SCHEDULE**  
**Prepared by the County Clerk's Office**  
**Tax Levies Per \$1,000 Assessed Valuation**

1994

1994

Comparison to 1993 Levies:		1993	1994	DIFF
DISTRICT	VALUATION	LEVY	LEVY	
State	792,375,460	1.500	1.500	0
County	792,375,460	35.778	35.534	-0.244
<b>CITIES</b>				
Auburn City	2,340,004	16.848	17.012	0.164
Rossville City	2,646,188	16.646	14.967	-1.679
Silver Lake City	3,986,558	13.616	13.761	0.145
Topeka City	569,270,766	44.316	44.971	0.655
Willard City	183,202	5.157	4.460	-0.697
<b>TOWNSHIPS</b>				
Auburn Township	6,504,591	15.659	16.493	0.834
Dover Township	5,615,462	9.893	14.829	4.936
Grove Township	2,008,698	11.384	10.382	-1.002
Menoken Township	13,545,176	10.131	10.741	0.610
Mission Township	37,179,812	13.556	14.215	0.659
Monmouth Township	9,255,003	16.527	15.937	-0.590
Rossville Township	4,221,493	16.756	15.953	-0.803
Silver Lake Township	2,665,123	21.862	25.827	3.965
Soldier Township	64,905,987	15.811	16.594	0.783
Tecumseh Township	47,108,895	8.148	8.574	0.426
Topeka Township	5,730,827	12.045	11.652	-0.393
Williamsport Township	15,207,675	15.682	14.821	-0.861
<b>SCHOOL DISTRICTS</b>				
USD 321 (Rossville)	9,148,132	42.308	44.230	1.922
USD 330 (Dover)	3,078,595	36.950	38.255	1.975
USD 340 (Meriden)	679,927	37.983	38.987	1.004
USD 345 (Seaman) *	105,425,583	41.925	53.477	11.552
USD 372 (Silver Lake)	12,135,386	56.375	56.431	0.056
USD 434 (Santa Fe Trail)	13,207	36.996	56.702	19.706
USD 437 (Auburn/Washburn)*	168,281,865	59.428	57.086	-2.342
USD 450 (Shawnee Heights)*	81,640,116	53.321	47.347	-5.974
USD 501 (Topeka)	415,720,219	45.276	59.591	14.315

Comparison to 1993 Levies:		1993	1994	DIFF
DISTRICT	VALUATION	LEVY	LEVY	
<b>FIRE DISTRICTS</b>				
Fire Dist. No. 1	22,205,555	3.486	3.731	0.245
Fire Dist. No. 2	8,844,595	5.169	5.142	-0.027
Fire Dist. No. 3	6,867,681	5.288	7.079	1.791
Fire Dist. No. 4	5,798,664	3.840	5.255	1.415
Topeka/Tecumseh Fire	52,839,722	4.580	7.012	2.432
<b>OTHER DISTRICTS</b>				
Kaw River Drain	6,480,505	1.689	2.007	0.318
North Topeka Drain	63,849,236	2.926	3.535	0.609
Rossville Drainage Dist.	3,356,531	4.704	4.470	-0.234
Shunga No. 1 Drain	8,828,533	1.995	2.001	0.006
Silver Lake Drain	2,317,546	2.502	5.804	3.302
Tri Co Drain (per unit)	1,493,574	0.490	0.498	0.008
Cross Creek Watershed	4,568,867	2.013	1.998	-0.015
Wakarusa Watershed *	74,460,977	0	0	0.000
Sewer District No. 2	644,065	30.227	31.750	1.523
Sewer District No. 4	353,441	26.946	27.329	0.383
Sewer District No. 6	338,463	25.991	25.205	-0.786
Sewer District No. 8	1,529,768	22.160	21.466	-0.694
Sewer District No. 15	882,553	10.373	11.340	0.967
Sewer District No. 17	980,169	16.544	14.590	-1.954
Sewer District No. 31	1,286,444	8.871	8.737	-0.134
Sewer District No. 33	4,642,554	15.665	14.688	-0.977
Pauline Street Lights	198,030	2.164	1.651	-0.513
Sn Center Cemetery *	6,068,670	0.120	0.384	0.264
Sherwood Impv District	17,596,361	3.770	3.653	-0.117
NE Kansas Library *	726,359,216	0.610	0.597	-0.013
MTAA (Airport)	792,375,460	2.117	2.305	0.188
MTTA (Transit)	569,270,766	2.137	2.400	0.263
Topeka/Sn Co Public Library	778,856,098	5.402	5.927	0.525
Washburn University	569,270,766	18.034	17.251	-0.783

\* Total of Shawnee County & Joint Districts

	K.S.A.	LEVY
State Levies:		
Educational Building	76-6b01	1.000
Institutions Building	76-6b04	0.500
TOTAL		1.500
Shawnee County Levies:		
General	79-1946	26.114
Road and Bridge	68-5,101	3.374
Bond and Interest	10-113	6.046
TOTAL		35.534
Topeka City Levies:		
General	CH Ord. 5	18.296
General Improvement	CH Ord. 7	1.205
Parks	CH Ord 54	5.150
Recreation	SL s12-C	2.294
Special Liability Expense	75-6110	0.608
Bond and Interest	10-113	17.418
TOTAL		44.971
Metro Transit Authority Levies:		
General	CH Ord 82 & 83	2.400
TOTAL		2.400
Metro Topeka Airport Authority Levies:		
General	27-333	1.301
Bond and Interest	10-113	1.004
TOTAL		2.305
Topeka Public Library Levies:		
General	12-1267	5.216
Employee Benefits	12-16,102	0.711
TOTAL		5.927
Washburn University Levies:		
General	13-13a18	6.683
Employee Benefits	12-16,102	7.456
Special Liability Expenses	75-6110	0.248
Capital Outlay/Plant Funds	13-13a23	2.864
TOTAL		17.251

UNIFIED SCHOOL DISTRICTS						
1994						
KSA	GENERAL 72-6431	SUPPL. GENERAL 72-6433	CAPITAL OUTLAY 72-8801	BOND & INTEREST 10-113	ADULT EDUC. 72-4623	TOTAL LEVY
321 Rossville	35,000	4,410	1,999	2,821		44,230
330 Dover	35,000		3,925			38,925
340 Meriden	35,000		3,987			38,987
345 Seaman	35,000	4,632	3,965	9,880		53,477
372 Silver Lake	35,000		3,985	17,446		56,431
434 Santa Fe Trail	35,000	6,335		15,367		56,702
437 Auburn/Washburn	35,000		3,871	18,115		57,086
450 Shawnee Hts	35,000	5,318	3,978	3,051		47,347
501 Topeka	35,000	20,115	3,979		0.497	59,591

COUNTY SEWER DISTRICT LEVIES			
1994			
KSA	MAINT. 19-27A09	BOND & INTEREST 10-113	TOTAL LEVY
NO 2	31.750		31.750
NO 4	27.329		27.329
NO 6	25.205		25.205
NO 8	21.466		21.466
NO 15	11.340		11.340
NO 17	14.590		14.590
NO 31	8.737		8.737
NO 33	6.537	8.151	14,688

THIRD CLASS CITIES					
1994					
CITIES	GENERAL 79-1953	STREET LIGHTING 14-535	EMPLOYEE BENEFITS 12-16,102	LAW ENFORCEMENT 12-1106	TOTAL LEVY
Auburn City	17.012				17.012
Rossville City	11.806	0.727	2.434		14.967
Silver Lake City	12.406			1.355	13.761
Willard City	4.460				4.460

WATERSHED DIST LEVIES	
1994	
KSA	GENERAL
CROSS CREEK J	1.998
WAKARUSA J-3	0

TOWNSHIP LEVIES APPLICABLE TO CITIES										
1994										
KSA	GENERAL 79-6431	CEMETERY 12-1405	LIBRARY 12-1220	BOND & INT 10-113a	EMPLOYEE BENEFITS 12-16,102	LIBRARY EMPLOYEE 12-16,102	OUT DIST. 13-13a26	TWP HALL 79-1962	TOTAL LEVY	
Auburn Township on Auburn City	0.358	0.129		1.131				0.646	2.264	
Dover Township on Willard City	1.125	0.165					0.629	1.919		
Rossville Township on Rossville City	1.477	0.494	2.237		0.183		0.629	6.193		
Silver Lake Twp on Silver Lake City	1.343	1.038	2.167		0.647	0.140	2.280	7.615		

TOWNSHIP LEVIES														
1994														
K.S.A.	79-1962	68-518c	79-1962	2-1318	12-1405	80-1903	79-1962	12-16,102	12-16,102	10-113	13-13a26	65-6113	80-1413	79-2939
	79-1946		Twp. Hall	Noxious Weed	Cemetery	Fire	Library	Employee Benefits	Employee Benefits	Bond and Interest	Out Dist. Tuition	Responder Ambulance	Special Road	No Fund Warrant
Auburn	0.358	8.252			0.129					1.131	0.646	5.977	4.916	16.493
Dover	1.125	7.994			0.165						0.629			14.829
Grove	0.312	8.168	0.697		1.205									10.382
Menoken	0.620	7.919			0.489			1.115			0.598			10.741
Mission	1.243	6.689				3.123		0.400			0.770	1.990		14.215
Monmouth		5.954				2.190					0.552	2.263	4.978	15.937
Rossville	1.477	9.760	0.757		0.494		2.237		0.183		1.045			15.953
Silver Lake	1.343	6.235			1.038		2.167	0.647	0.140		2.280		4.983	25.827
Soldier	0.851	10.275		0.295		2.433		1.816			0.924			16.594
Tecumseh	0.881	6.062			0.298			0.496			0.837			8.574
Topeka	3.408	7.504						0.740						11.652
Williamsport		9.073			0.088	3.011					1.143	1.506		14.821

5-2



FIRE DISTRICT LEVIES 1994					
KSA	GENERA 19-3610 80-1546(1)	BOND & INTERES 10-113 19-3601b	FIRST RESPONDER 65-6113	EMPLOYEE BENEFITS 12-16,102	TOTAL LEVY
No 1 Grove, Menoken, Silver Lake Twps & Silver Lake City	3.731				3.731
No 2 Auburn Township & Auburn City	3.665		0 1.477		0 5.142
No 3 Rossville Township & Rossville City	4.750	2.329			7.079
No 4 Dover Township & Willard City	3.781		1.474		5.255
Topeka-Tecumseh Tw (1)	6.238			0.778	7.012

OTHER DISTRICT LEVIES 1994					
KSA	GENERAL	Various & FIRE	12-16,102 POLICE EMPLOYEE BENEFITS	10-113 BOND & INT	TOTAL LEVY
Metro Topeka Airport Authority	27-333	1.301		1.004	2.305
Sherwood Improvement District	19-2765	2.811	0.842		3.653
Shawnee Center Cemetery	17-1330	0.384			0.384
Pauline Street Lighting	19-2717	1.651			1.651
NE Kansas Libraries (Includes all of Sn Co except Topeka, Rossville & Silver Lake Twps and Cities)	76-2651	0.577	0.020		0.597

DRAINAGE DISTRICT LEVIES 1994	
	GENERAL
Kaw River Drainage	2.007
North Topeka Drainage	3.535
Rossville Drainage	4.470
Shunganaung No. 1 Drainage	2.001
Silver Lake Drainage	5.804
Tri-County Drain (per unit) KSA 24-665	0.498

SHAWNEE COUNTY 1994																		
UNIT	STATE	COUNTY	CITY	TOWNSHIP	USD	TRANSIT	AIRPORT	LIBRARY	WU	FIRE	CEMETERY	DRAINS	TWP/CITY	SEWERS	NE Ks LIB	IMPV DIST	LTS - WS	TOTAL
001	State	County	Topeka		#501	MTA	MTAA	Library	Washburn									169.479
002	State	County	Topeka		#501	MTA	MTAA	Library	Washburn									171.480
003	State	County	Topeka		#501	MTA	MTAA	Library	Washburn			Shunga						173.014
007	State	County	Topeka		#345	MTA	MTAA	Library	Washburn			N Topeka						166.900
009	State	County	Topeka		#345	MTA	MTAA	Library	Washburn			N Topeka						163.365
010	State	County	Topeka		#450	MTA	MTAA	Library	Washburn									157.235
014	State	County	Topeka		#437	MTA	MTAA	Library	Washburn									166.974
016	State	County	Topeka		#345	MTA	MTAA	Library	Washburn				Kaw					165.372
025	State	County	Topeka		#450	MTA	MTAA	Library	Washburn									157.235
026	State	County	Topeka		#450	MTA	MTAA	Library	Washburn								Wakarusa	157.619
098	State	County	Topeka		#501	MTA	MTAA	Library	Washburn			Sn Ctr Cem						169.479
100	State	County		Rossville	#321		MTAA			Fire #3								106.601
102	State	County		Rossville	#321		MTAA			Fire #3								108.599
103	State	County		Rossville	#321		MTAA			Fire #3		Rossville						113.069
104	State	County		Rossville	#321		MTAA			Fire #3		Rossville						111.071
105	State	County		Rossville	#321		MTAA			Fire #3		Tri-County						106.601
130	State	County		Rossville	#321		MTAA			Fire #3		Rossville	Rossville					118.276
131	State	County		Rossville	#321		MTAA			Fire #3								113.806
150	State	County		Grove	#321		MTAA	Library		Fire #1					NE Ks Lib			104.206
153	State	County		Grove	#372		MTAA	Library		Fire #1					NE Ks Lib			116.407
156	State	County		Grove	#372		MTAA	Library		Fire #1			Silver Lake		NE Ks Lib			122.211
157	State	County		Grove	#372		MTAA	Library		Fire #1			N Topeka		NE Ks Lib			119.942
200	State	County		Silver Lake	#372		MTAA			Fire #1			Rossville					129.798
201	State	County		Silver Lake	#321		MTAA			Fire #1								117.597
202	State	County		Silver Lake	#321		MTAA			Fire #1								113.127
203	State	County		Silver Lake	#372		MTAA			Fire #1								125.328
204	State	County		Silver Lake	#372		MTAA			Fire #1								131.132
205	State	County		Silver Lake	#372		MTAA			Fire #1			Silver Lake					127.335
206	State	County		Silver Lake	#372		MTAA			Fire #1			Kaw					125.328
230	State	County		Silver Lake	#372		MTAA			Fire #1			Tri-County					120.877
231	State	County		Silver Lake	#372		MTAA			Fire #1			Silver Lake	Silver Lk				126.681
232	State	County		Silver Lake	#372		MTAA			Fire #1			Silver Lake	Silver Lk				120.877
250	State	County		Silver Lake	#372		MTAA			Fire #1			Tri-County	Silver Lk				116.766
251	State	County		Menoken	#372		MTAA	Library		Fire #1					NE Ks Lib			113.812
257	State	County		Menoken	#345		MTAA	Library		Fire #1					NE Ks Lib			120.301
258	State	County		Menoken	#372		MTAA	Library		Fire #1			N Topeka		NE Ks Lib			117.347
263	State	County		Menoken	#345		MTAA	Library		Fire #1			N Topeka		NE Ks Lib			115.819
264	State	County		Menoken	#372		MTAA	Library		Fire #1			Kaw		NE Ks Lib			118.773
265	State	County		Menoken	#372		MTAA	Library		Fire #1			Kaw		NE Ks Lib			122.570
301	State	County		Soldier	#345		MTAA	Library		Fire #1			Silver Lk		NE Ks Lib			115.934
302	State	County		Soldier	#340		MTAA	Library		Fire #1					NE Ks Lib			101.444
313	State	County		Soldier	#345		MTAA	Library		Fire #1					NE Ks Lib			119.469
325	State	County		Soldier	#345		MTAA	Library		Fire #1			N Topeka		NE Ks Lib			147.684
327	State	County		Soldier	#345		MTAA	Library		Fire #1					NE Ks Lib			143.263
328	State	County		Soldier	#345		MTAA	Library		Fire #1					NE Ks Lib			141.139
329	State	County		Soldier	#345		MTAA	Library		Fire #1					NE Ks Lib			127.274
330	State	County		Soldier	#345		MTAA	Library		Fire #1					NE Ks Lib			130.524
331	State	County		Soldier	#345		MTAA	Library		Fire #1					NE Ks Lib			124.671
351	State	County		Tecumseh	#450		MTAA	Library		Fire #1					NE Ks Lib			108.796
353	State	County		Tecumseh	#450		MTAA	Library	Top/Tec						NE Ks Lib			108.796
358	State	County		Tecumseh	#450		MTAA	Library	Top/Tec						NE Ks Lib	Wakarusa		130.262
360	State	County		Tecumseh	#450		MTAA	Library	Top/Tec						NE Ks Lib			123.484
400	State	County		Monmouth	#450		MTAA	Library	Top/Tec						NE Ks Lib			109.147
401	State	County		Monmouth	#450		MTAA	Library							NE Ks Lib			109.147
403	State	County		Monmouth	#434		MTAA	Library							NE Ks Lib	Wakarusa		118.502
451	State	County		Williamsport	#437		MTAA	Library							NE Ks Lib	Wakarusa		117.770
452	State	County		Williamsport	#437		MTAA	Library							NE Ks Lib			117.770
455	State	County		Williamsport	#450		MTAA	Library							NE Ks Lib			108.031
456	State	County		Williamsport	#450		MTAA	Library							NE Ks Lib			108.031
458	State	County		Williamsport	#450		MTAA	Library							NE Ks Lib	Wakarusa		108.415
459	State	County		Williamsport	#437		MTAA	Library							NE Ks Lib	Wakarusa		118.154
500	State	County		Auburn	#437		MTAA	Library							NE Ks Lib	Wakarusa		124.584
502	State	County		Auburn	#330		MTAA	Library	Fire #2						NE Ks Lib	Wakarusa		106.423
504	State	County		Auburn	#330		MTAA	Library	Fire #2						NE Ks Lib			106.423
513	State	County		Auburn	#437		MTAA	Library	Fire #2						NE Ks Lib			124.584
530	State	County		Auburn	#437		MTAA	Library	Fire #2						NE Ks Lib	Wakarusa		127.367
550	State	County		Dover	#330		MTAA	Library	Fire #4				Auburn		NE Ks Lib			104.872
551	State	County		Dover	#330		MTAA	Library	Fire #4						NE Ks Lib	Wakarusa		104.872
552	State	County		Dover	#321		MTAA	Library	Fire #4						NE Ks Lib			110.177
561	State	County		Dover	#437		MTAA	Library	Fire #4						NE Ks Lib			123.033
565	State	County		Dover	#437		MTAA	Library	Fire #4						NE Ks Lib	Wakarusa		123.033
580	State	County		Willard	#321		MTAA	Library	Fire #4						NE Ks Lib			101.727
600	State	County		Mission	#437		MTAA	Library							NE Ks Lib			117.164
605	State	County		Mission	#437		MTAA	Library							NE Ks Lib	Wakarusa		117.164
619	State	County		Mission	#437		MTAA	Library							NE Ks Lib	Sherwood		120.817
651	State	County		Topeka	#437		MTAA	Library							NE Ks Lib			121.613
652	State	County		Topeka	#437		MTAA	Library							NE Ks Lib	Wakarusa		121.613
653	State	County		Topeka	#450		MTAA	Library							NE Ks Lib	Wakarusa		111.874
654	State	County		Topeka	#450		MTAA	Library							NE Ks Lib	Wakarusa		111.874
658	State	County		Topeka	#437		MTAA	Library							NE Ks Lib	Pauline Lts		123.264

I, Patsy A. McDonald, County Clerk of Shawnee County, Kansas do hereby certify that the above is a correct statement of the tax levies of Shawnee County, Kansas, for the year 1994.

(SEAL)

5-3

*Patsy A. McDonald*  
Patsy A. McDonald, Shawnee County Clerk

5-7

**SHAWNEE COUNTY TAX LEVY SCHEDULES**

	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984
<b>In Mills</b>											
State	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
County	35.534	35.778	31.844	31.770	30.180	28.380	37.560	37.890	33.730	32.960	33.500
Topeka	44.971	44.316	34.958	32.860	32.980	33.750	44.240	44.880	39.440	38.280	40.740
MTA	2.400	2.137	1.853	1.780	1.580	1.610	2.380	2.350	2.360	1.420	1.450
MTAA	2.305	2.117	2.457	2.310	2.310	2.080	3.020	3.730	2.410	2.900	2.780
Library	5.927	5.402	6.844	6.840	6.900	4.420	6.160	5.920	5.380	5.430	5.240
Washburn	17.251	18.034	17.022	16.640	15.160	12.750	15.850	15.200	15.040	15.190	13.420
USD 501	59.591	45.276	49.648	88.210	76.420	71.310	92.050	87.500	76.100	64.580	67.170
<b>TOTAL</b>	<b>169.479</b>	<b>154.560</b>	<b>146.126</b>	<b>181.910</b>	<b>167.030</b>	<b>155.800</b>	<b>202.760</b>	<b>198.970</b>	<b>175.960</b>	<b>162.260</b>	<b>165.800</b>
<b>As a %</b>											
State	0.89%	0.97%	1.03%	0.82%	0.90%	0.96%	0.74%	0.75%	0.85%	0.92%	0.90%
County	20.97%	23.15%	21.79%	17.46%	18.07%	18.22%	18.52%	19.04%	19.17%	20.31%	20.21%
Topeka	26.53%	28.67%	23.92%	18.06%	19.74%	21.66%	21.82%	22.56%	22.41%	23.59%	24.57%
MTA	1.42%	1.38%	1.27%	0.98%	0.95%	1.03%	1.17%	1.18%	1.34%	0.88%	0.87%
MTAA	1.36%	1.37%	1.68%	1.27%	1.38%	1.34%	1.49%	1.87%	1.37%	1.79%	1.68%
Library	3.50%	3.50%	4.68%	3.76%	4.13%	2.84%	3.04%	2.98%	3.06%	3.35%	3.16%
Washburn	10.18%	11.67%	11.65%	9.15%	9.08%	8.18%	7.82%	7.64%	8.55%	9.36%	8.09%
USD 501	35.16%	29.29%	33.98%	48.49%	45.75%	45.77%	45.40%	43.98%	43.25%	39.80%	40.51%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

COUNTY CLERK 12/94

tlevies.xls



**League  
of Kansas  
Municipalities**

PUBLISHERS OF KANSAS GOVERNMENT JOURNAL 112 S.W. 7TH TOPEKA, KS 66603-3896 (913) 354-9565 FAX (913) 354-4186

**LEGISLATIVE TESTIMONY**

**TO:** Senate Committee on Assessment and Taxation  
**FROM:** Don Moler, General Counsel  
**RE:** Support for Senate Bill 253  
**DATE:** February 17, 1995

Thank you very much for the opportunity to appear today in support of SB 253, the bill repealing the major fund levy rate limitations contained in Kansas law. During the 1993 interim session the League staff participated in the drafting of this legislation, and we sincerely believe it represents positive public policy for the legislature and will strengthen state-local relations. **First**, it would remove limitations on funds which are required by law but which no longer need to exist. Current laws effectively require the maintenance of an excessive number of accounting funds by affected local governments. This practice is contrary to modern recommended accounting principles which encourage the use of as few funds as possible. We are long overdue in Kansas with such a step. Our budgeting and accounting procedures are so complicated they virtually require local units to waste limited local tax dollars each year.

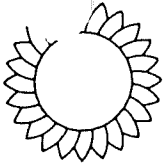
**Second**, this legislation would remove the threat of reverting back to obsolete fund levy rate limits in laws which have been suspended since 1989 when the aggregate tax lid was adopted that year. Both the Municipal Accounting Section and the Kansas Association of Counties provided evidence last year of the disastrous effects that could result if counties and townships reverted back to the now obsolete fund levy rate limits. While some advocates of the aggregate lid may fear the removal of this threat or "trump card", we can think of no other area of public policy in which a legislative body consciously continues in place an obsolete and potentially harmful statutory scheme to discourage debate on a public policy question. Enactment of SB 253 will essentially create a level playing field for the debate this session on the aggregate lid by removing the threat of the legislature going home with potentially harmful laws being revived due to legislative inaction.

Finally, questions arose last year in this Committee about New Section 11 of this bill concerning libraries. We worked closely with the Kansas Library Association to draft the amendment which now appears in New Section 11 which preserves the status quo in terms of library mill levy limits. This approach does not disrupt the delicate balance in current law between the functions of the local governing bodies and library boards.

We wish to thank the Committee for considering this matter of great importance to the cities and counties of Kansas.

**RECOMMENDATION:** The League strongly recommends the Committee report SB 253 favorably.

*Senate Assess + Tax  
2-17-95  
attach 6*



February 17, 1995

SENATE ASSESSMENT AND TAXATION COMMITTEE

HEARING ON SENATE BILL 253

TESTIMONY OF GERRY RAY, INTERGOVERNMENTAL COORDINATOR  
JOHNSON COUNTY BOARD OF COMMISSIONERS

Madam Chairman, members of the Committee, I am Gerry Ray, representing the Johnson County Board of Commissioners, appearing today in support of SB 253, which repeals the fund levy limits on local governments.

When the Legislature adopted the statutes imposing an aggregate tax lid on local units, the fund levy limits were suspended and at that time became obsolete. Subsequently, each time the tax lid is reinstated by the Legislature, local units are warned of the risk we are facing if the tax lid fails and we must return to the onerous levy limits. This risk can be removed with the repeal of these outdated statutes.

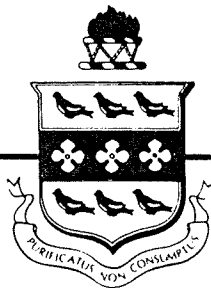
Both Municipal Accounting and the Governmental Accounting Standards Board (GASB) recommends consolidation of the funds used in budgeting and accounting. In recent years, Johnson County has consolidated funds to reduce the total number that must be dealt with. Due to these consolidation efforts, fund levy limits no longer conform with the County's business practices. Within the current fund structure, the General Fund of the County would exceed the old fund limit of 4.25 by 3.23 mills (approximately \$10 million dollars). However, in the case of many of the other existing funds, the fund limits would produce more than is currently budgeted due to the increase in the dollar value of the mill brought about by reappraisal.

While the aggregate tax lid is in place the repeal of the fund limits will result in no change in the operation of local governments. The primary reason for the bill is to clear the statutes of obsolete laws and to open the dialogue on the pros and cons of the tax lid without the cloud of the levy limits.

The Johnson County Commission urges the Committee to consider the repeal of the levy limits as a first small step toward giving the local officials the authority to operate their level of government in a manner that is the most efficient and not hindered by outmoded state statutes.

We would ask that SB 253 be recommended favorably for passage.

*Senate Assess + Tax  
2-17-95  
attach 7*



# WASHBURN UNIVERSITY

Topeka, Kansas 66621  
Phone 913-231-1010

**Testimony to Senate Committee on Assessment and Taxation  
Senate Bill 253  
February 17, 1995  
by  
David G. Monical  
Executive Assistant to the President  
Washburn University**

Madam Chairperson, Members of the Committee:

On behalf of Washburn University, I am requesting that we be exempted from the provisions of SB 253. The legislation is designed to repeal the tax levy lid. Washburn, several years ago, exercised its home rule powers and chartered out from under that tax levy lid. Our concern with Senate Bill 253 is that, in repealing the lid, it recreates another form of tax levy lid in Section 53. The bill provides that subdivisions may levy either "a statutory mill levy rates or rates authorized for the taxing subdivision or (2) an amount not in excess of the 1988 levy limit amount." That section goes on to exclude from the provision of this legislation counties, cities, townships, school districts and community colleges. We feel that we should be added to this exemption list as our various mill levies are under direct legislative control.

Washburn has two mill levies which are statutorily capped. These are the General Fund (K.S.A. 13-13a18) and the Debt Retirement and Construction Fund (K.S.A. 13-13a21). These levies are fixed in statute at 7 and 3 mills respectively. What is not clear under the provisions of SB 253 are our other two levies, the Employee Benefits Contribution Fund (K.S.A. 12-16,102) and the Liability Expense Fund (K.S.A. 1994 Supp. 75-6110). In both instances, while there is no statutory limit on how much can be levied either by a specific mill levy rate or dollar amount, there are statutory restrictions as to how the proceeds from the levy may be spent. Proceeds from the Employee Benefits Mill Levy can only be used to provide the employer's share of fringe benefits for employees. It cannot be used for other purposes. So, too, with the Liability Expense Fund.

Therefore, in the case of Washburn, out of our four levies, two are capped in statute, and the other two are restricted as to their use. The net result is, that while we can levy what we need for employee benefits and liability expenses, we cannot spend these monies on items of general operations.

For these reasons, I hope the Committee will give favorable consideration to adding Washburn to the list of taxing subdivisions which are excluded from the provisions of this revised tax levy lid. Whatever form the overall bill takes, we hope that you will recognize that there is one unique taxing district in the state of Kansas -- Washburn University, and will ensure that modifications made to tax policy for other reasons do not have unintended consequences on the University.

*Senate Assess + Tax*

*2-17-95*

*Attach 8*