

Approved: April 25, 1996  
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 March 18, 1996 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 Sallee and Senator Wisdom.

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

Conferees appearing before the committee: Senator Phil Martin  
Senator Stan Clark  
Chris McKenzie, League of Kansas Municipalities

Others attending: See attached list

### APPROVAL OF MINUTES

Senator Corbin made a motion to approve the minutes of March 13, March 14, and March 15, 1996. The motion was seconded by Senator Martin. The motion passed.

### SB 527--SCHOOL DISTRICT FINANCE, REAUTHORIZE AD VALOREM TAX LEVY

Senator Langworthy announced that discussion would continue about the funding for the 35 mill school levy. She called upon Senator Phil Martin to bring his proposals before the committee.

Senator Phil Martin brought before the committee several plans for school district finance. He first passed to the committee the figures concerning residential property and commercial property tax reduction without any growth figured in. Staff had prepared the figures for the annual tax reduction as presented by Senator Bond. (Attachment 1) He said the figures corroborate that there was very little reduction in the real property taxes. Next he passed to the committee a blue sheet showing similar figures with a 5 percent growth figured in. (Attachment 2)

Senator Bond said the taxes did decline and it was certainly more fair than what was presented last Friday because it does have the 5 percent growth figured into consideration. By freezing the amount that the state can receive, a strong message is sent to other units of government that the state is rolling back the mill levy. If the example is set at the state level that the mill levys are going to be rolled back, it will have a big impact on local units of government to do the same. This proposal only applies to the state portion of the school mill levy.

Senator Martin said he was trying to show that the impact on the property tax is very minimal with this plan. The Legislature struggled with this all last year and also the Governor's Tax Equity Task Force struggled with the same problem. The mill levy would need to be adjusted and depending on what is done with the tax lid, it will give the local units some idea of what is going to happen. He said he thought any increases in valuation would be greater than any decreases made under this proposal.

Senator Martin then presented a plan by Representative Jack Wempe to lower the school finance 35 mill levy. (Attachment 3). The mill levy would stay at 35 mills in 1996 and then be reduced to 15 mills. The sales tax would increase to 5.4 percent in June 1997, the income tax increase would be made in tax year 1998 and the gas severance tax rate reduction enacted in 1994 would stop with the rate at 5 percent in 1996.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:00 a.m. on March 18, 1996.

Senator Langworthy asked if this is not contrary to what the Governor's Tax Equity Task Force recommended?

Senator Martin said there was also a minority report which did agree with the Task Force report that Kansas must reduce the reliance for school finance on the statewide 35 mill levy property tax. However, the minority did disagree on a phase out of the 35 mill levy to fund elementary and secondary schools. The minority report also said: (1) the property tax is a regressive tax; (2) Kansas has the highest tax on mature businesses in the region; and also (3) the tax on machinery and equipment is the highest tax in the region.

Senator Langworthy asked if this proposal by Representative Wempe solved the problem of the mature businesses?

Senator Martin said he believed it would. He said the lowering of the 35 mill property tax would result in considerable savings for the mature Kansas businesses. He also said the income tax raise is only on individuals, not on corporate businesses.

Senator Langworthy said it should be pointed out that there were 20 people on the Governor's Tax Equity Task Force and the minority report was signed by 4 members--Senator Phil Martin, Representative Bruce Larkin, Dennis Jones of Lakin and Matt Ida of Fort Scott.

Senator Martin said he would have liked to expand the base, rather than raise the rates, to remove sales tax exemptions and to tax services. He said he came to that conclusion four years ago but this needed more support and could not be done at that time. He said this issue has been around for a long time and he feels it will take a lot of discussion to get this settled.

Senator Martin then presented a plan by Representative Larkin. He did not have copies of this plan but he would get them for the committee. He said this plan is very similar to Representative Wempe's with the 35 mill decrease to 15 and the increase in sales tax to 5.4 percent in the same time frame and same year and the income tax would be set at 29.5 percent of the federal liability. The major difference in Representative Larkin's plan is in the income tax where more money is raised from the income tax than in Representative Wempe's plan.

Senator Langworthy asked what was the fiscal impact and was it revenue neutral? Staff answered that the fiscal impact was about \$138 million.

Senator Langworthy then called on Senator Clark to present his proposal for the 35 mill levy for school finance.

Senator Clark said one of the models proposed earlier was to define and fund "basic education" in all the school districts in Kansas. (Attachment 4) Whatever "core curriculum" was contained in the definition of "basic education" would be funded by the State from sales and income tax receipts. Local schools could offer additional subjects and activities and these would be funded with a local property tax. All administrative costs would be paid through the local property tax. The state of Michigan adopted a large part of this model in 1993. Senator Clark said there are some problems with this model but there would not be problems between rural and urban legislators because the schools would be treated alike. He said this model should not be forgotten and he would like to reexamine it.

Senator Clark said besides the Bond and Wempe proposal there are at least two other plans being considered. He spoke of Representative Snowbarger's plan where 33 mills would be assessed this November, 30 mills in November, 1997 and a reduction of 5 mills each year would be made until the statewide property tax levy would be eliminated in 2004.

Senator Clark also presented some of Representative Phill Kline's proposal. Under this plan, the state of Kansas would be out of the property tax issue in 5 and 1/2 years. He gave the formula for this plan. His plan in the out years would use about 1/2 of the projected state general fund projected growth. Senator Clark had a number of charts and graphs in his presentation which he pointed out to the committee.

Senator Clark closed his presentation by saying that returning to the 1992 levy in 1998 would be the minimum that he would like. But more important than the rate is changing the formula to fund the "core curriculum" of "basic education."

Senator Lee asked if Representative Kline's plan included a reduction in the tax on commercial property?

## CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:00 a.m. on March 18, 1996.

Senator Clark said in the first year, all reduction was residential, the second year it would reduce commercial property tax 20 percent, and 20 percent every year after.

Senator Bond asked how is it decided who gets the demand transfers and who does not?

Senator Clark said basically probably 100 percent and over on the chart (Attachment 3 in Senator Clark's attachment) probably would not get the demand transfers, and how doable is it, there would probably have to be a phasing in. The entire \$40,000 probably could not be done the first year. However, Senator Clark said it a concept that would be helpful to discuss.

Senator Clark asked Chris McKenzie to explain some data which had been prepared.

Chris McKenzie, League of Kansas Municipalities, said Senator Clark's attachment included some data which was put together by the League at the request of Representative Kline. It is a snapshot, by county and city, of the three major forms of demand transfers. (Attachment 3 of Senator Clark's attachment) He said the LAVTR (Local ad valorem tax reduction) figures are only city-county figures which also go to all other smaller units of government of the county except schools. The highway aid figure, 8.25 percent, is an estimate. There is about \$125 million in highway state aid that goes to cities and counties. In 1995 about 8 percent of that was fueled by the \$10 million transfer of motor carrier property tax from the General Fund to all the cities and counties across the state. Most of this comes from the motor fuel tax. There would still be a distribution of \$115 million. The League did a comparison to see what each county receives in sales tax revenue. The demand transfers represent a percent of state sales and compensating use tax. Mr. McKenzie spoke of Allen County (Attachment 5 of Senator Clark's attachment) which receives about 25 percent of what is collected from their own sales tax. It is a significant source of revenue, and to some of the smaller cities, it is very sizeable. He said it is very illustrious to go through this chart, county by county, and see the wide variance and how significant this source of revenue is measured as a percent of the counties own local levied sales tax. He said if the city or county has a fairly aggressive growth in sales tax, then it is a percent of that figure and the demand transfer figure will be lower. He said the final data which was prepared is the 1993 personal income tax liability, and if this was to be replaced with a countywide local option income tax, what it would take to replace this tax.

Senator Langworthy said she would like to clarify that the proposal of Representative Kline's includes the raise of half cent sales tax optional without a vote.

Senator Clark said there are a number of ways that revenue can be raised and the League has some proposals on some of the options. He did not think that Representative Kline's proposal included the raise of the half cent sales tax. Senator Clark said he did not think Representative Kline had a proposal on how to replace the loss.

Senator Langworthy thanked Senator Clark and Mr. McKenzie for their presentations.

The meeting adjourned at 12:00 noon.

The next meeting is scheduled for March 19, 1996.

# SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: March 18, 1996

NAME	REPRESENTING
HAROLD PITTS	KCOA
John Marshall	HNS
Patrick Merley	KEC/KLC
Bob Tolen	Kansas Contractors Assn
Christy Caldwell	Topeka Chamber of Commerce
Quynh Luong	Overland Park Chamber of Commerce
Bill Juarez	Boeing
Francis Kastner	Ks Food Dealers Assn
Leslie Kaufman	Kansas Farm Bureau
Craig Grant	KWEA
ALAN STEPPAT	PETE MCGILL & ASSOC.
Ken Baker	4th Enrollment USD's
David Thomas	Western Resources
KAREN FRANK	Ks. Assoc. of REALTORS
Bob Corkins	KCCI
Carl Moege	Ks for a Tax Cof SCR 1616
Jacque Dreyer	SOE
Denise Goff	USA
Merlo Hise	KACC



Annual Tax Reduction Per Affected Parcel of Residential Property

	Sample Parcel A Valued at <u>\$25,000</u>	Sample Parcel B Valued at <u>\$39,000</u>	Sample Parcel C Valued at <u>\$50,000</u>	Sample Parcel D Valued at <u>\$55,000</u>	Sample Parcel E Valued at <u>\$75,000</u>	Sample Parcel F Valued at <u>\$99,000</u>	Sample Parcel G Valued at <u>\$100,000</u>
<u>Tax Cut to</u>							
33.93 Mills	(\$3.08)	(\$4.80)	(\$6.15)	(\$6.77)	(\$9.23)	(\$12.18)	(\$12.30)
32.89 Mills	(\$6.07)	(\$9.46)	(\$12.13)	(\$13.35)	(\$18.20)	(\$24.02)	(\$24.27)
31.89 Mills	(\$8.94)	(\$13.95)	(\$17.88)	(\$19.67)	(\$26.82)	(\$35.41)	(\$35.77)
30.92 Mills	(\$11.73)	(\$18.30)	(\$23.46)	(\$25.81)	(\$35.19)	(\$46.45)	(\$46.92)
29.97 Mills	(\$14.46)	(\$22.56)	(\$28.92)	(\$31.81)	(\$43.38)	(\$57.27)	(\$57.85)
29.06 Mills	(\$17.08)	(\$26.64)	(\$34.16)	(\$37.57)	(\$51.23)	(\$67.63)	(\$68.31)
28.17 Mills	(\$19.64)	(\$30.63)	(\$39.27)	(\$43.20)	(\$58.91)	(\$77.76)	(\$78.55)

Note: Remember that to the extent property taxes are deductible for certain individual income taxpayers, reducing property taxes would increase federal and state income tax liability.

Annual Tax Reduction for Commercial and Industrial Real Property

	Sample Parcel A Valued at <u>\$25,000</u>	Sample Parcel B Valued at <u>\$39,000</u>	Sample Parcel C Valued at <u>\$50,000</u>	Sample Parcel D Valued at <u>\$55,000</u>	Sample Parcel E Valued at <u>\$75,000</u>	Sample Parcel F Valued at <u>\$99,000</u>	Sample Parcel G Valued at <u>\$100,000</u>
<u>Tax Cut to</u>							
33.93 Mills	(\$6.69)	(\$10.43)	(\$13.37)	(\$14.71)	(\$20.06)	(\$26.48)	(\$26.75)
32.89 Mills	(\$13.19)	(\$20.57)	(\$26.38)	(\$29.01)	(\$39.56)	(\$52.22)	(\$52.75)
31.89 Mills	(\$19.44)	(\$30.32)	(\$38.88)	(\$42.76)	(\$58.31)	(\$76.97)	(\$77.75)
30.92 Mills	(\$25.50)	(\$39.78)	(\$51.00)	(\$56.10)	(\$76.50)	(\$100.98)	(\$102.00)
29.97 Mills	(\$31.44)	(\$49.04)	(\$62.88)	(\$69.16)	(\$94.31)	(\$124.49)	(\$125.75)
29.06 Mills	(\$37.13)	(\$57.92)	(\$74.25)	(\$81.68)	(\$111.38)	(\$147.02)	(\$148.50)
28.17 Mills	(\$42.69)	(\$66.59)	(\$85.38)	(\$93.91)	(\$128.06)	(\$169.04)	(\$170.75)

*Ben. Owens + Sox  
3-18-96  
attch 1-1*

Annual Tax Reduction Per Affected Parcel of Residential Property

5 Pct Annual Valuation Growth

Year 1 Sample Parcel C	Year 2 Sample Parcel C	Year 3 Sample Parcel C	Year 4 Sample Parcel C	Year 5 Sample Parcel C	Year 6 Sample Parcel C	Year 7 Sample Parcel C
Valued at <u>\$50,000</u>	Valued at <u>\$52,500</u>	Valued at <u>\$55,125</u>	Valued at <u>\$57,881</u>	Valued at <u>\$60,775</u>	Valued at <u>\$63,814</u>	Valued at <u>\$67,005</u>

Tax Cut to	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
33.93 Mills	(\$6.15)						
32.89 Mills		(\$12.74)					
31.89 Mills			(\$19.72)				
30.92 Mills				(\$27.16)			
29.97 Mills					(\$35.16)		
29.06 Mills						(\$43.59)	
28.17 Mills							(\$52.63)

Note: Remember that to the extent property taxes are deductible for certain individual income taxpayers, reducing property taxes would increase federal and state income tax liability.

Annual Tax Reduction for Commercial and Industrial Real Property

5 Pct Annual Valuation Growth

Year 1 Sample Parcel G	Year 2 Sample Parcel G	Year 3 Sample Parcel G	Year 4 Sample Parcel G	Year 5 Sample Parcel G	Year 6 Sample Parcel G	Year 7 Sample Parcel G
Valued at <u>\$100,000</u>	Valued at <u>\$105,000</u>	Valued at <u>\$110,250</u>	Valued at <u>\$115,762</u>	Valued at <u>\$121,551</u>	Valued at <u>\$127,628</u>	Valued at <u>\$134,010</u>

Tax Cut to	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
33.93 Mills	(\$26.75)						
32.89 Mills		(\$55.39)					
31.89 Mills			(\$85.72)				
30.92 Mills				(\$118.08)			
29.97 Mills					(\$152.85)		
29.06 Mills						(\$189.53)	
28.17 Mills							(\$228.82)

Rev. Answer + Tax  
 3-18-96  
 attach 2-1

**MILL LEVY at 35 and then 15; SALES TAX increase to 5.4 pct;  
INC TAX INCREASE per simulation #185; SEV TAX CUT ELIMINATED**

**MAR 13**

**(BASED ON NOVEMBER 3 CONSENSUS ESTIMATES)**

(\$ in thousands)

New Proposal with Latest Assumptions:

	Property Tax Reduction	Sales & Use Tax Incr	Individual Inc Tax	Decrease in Gas Sev Tax Rate Stops at 5%	net	Cumulative NET
FY 1997	\$0	\$0	0	\$5,832	\$5,832	\$5,832
FY 1998	(\$196,815)	\$155,665	\$43,661	\$6,512	\$9,023	\$14,855
FY 1999	(\$342,996)	\$161,892	\$148,158	\$6,512	(\$26,435)	(\$11,579)
FY 2000	(\$353,800)	\$168,367	\$157,047	\$6,512	(\$21,874)	(\$33,453)

*Rev. Consensus & Tax  
3-18-96  
Attach 3-1*

**Sales Tax Increased to 5.4 percent on June 1, 1997  
Motor Vehicle Tax phase-out stays exactly as passed in 95 Session  
USD General Prop Tax Levy stays at 35 in 1996 and goes to 15 in 1997 and thereafter.  
One Income Tax Increase -- In Tax Year 1998 Only (Increase in Aggregate Liability of Less than 10%)  
Gas Severance Tax Rate Cut Enacted in 1994 Stops with Rate at 5%**

<u>New Income Tax Proposal</u>	<u>Current</u>	<u>TY 1998</u>	<u>Increase</u>	<u>each brk % Incr</u>
Married -- \$0 to \$30,000	3.50%	3.75%	0.25%	7.14%
Married -- \$30,000 to \$60,000	6.25%	6.85%	0.60%	9.60%
Married -- Over \$60,000	6.45%	7.10%	0.65%	10.08%

<u>Inc Tax in 1995 Version of Bill</u>	<u>Current</u>	<u>TY 1996</u>	<u>Increase</u>	<u>Pct Incr</u>	<u>TY 1997</u>	<u>2-Yr Incr</u>	<u>each brk % Incr</u>
Married -- \$0 to \$30,000	3.50%	3.80%	0.30%	8.57%	4.15%	0.65%	18.57%
Married -- \$30,000 to \$60,000	6.25%	6.80%	0.55%	8.80%	7.35%	1.10%	17.60%
Married -- Over \$60,000	6.45%	7.00%	0.55%	8.53%	7.60%	1.15%	17.83%

<u>Sales Tax</u>	<u>1995 Bill</u>	<u>New Proposal</u>
First Year	5.20%	---
Second Year	5.65%	5.40%
Third Year	5.90%	5.40%
Fourth, etc	6.00%	5.40%

	<u>Current Law</u>	<u>New Proposal</u>
FY 1994	7.00%	7.00%
FY 1995	6.00%	6.00%
FY 1996	5.00%	5.00%
FY 97, etc	4.33%	5.00%

Rep Jack Wempe



New Tax Rates

Proposed Tax Rates		
Married:	30 - \$30	3.75%
	30 - \$60	\$1,125 + 6.25%
	\$60 - Over	\$3,180 + 7.10%
Single:	30 - \$20	4.60%
	20 - \$30	\$920 + 7.50%
	\$30 - Over	\$1,795 + 8.20%

Kansas Department Of Revenue  
Individual Income Tax In Tax Year 1998  
Resident Taxpayers  
Liability Dollars are in Millions

SIMULATION 0185

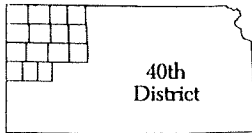
Married						Single					Total Resident				
KAGI Bracket	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate
No KAGI	5,600	0.0%	\$0.0	\$0.00	0.0%	5,000	0.0%	\$0.0	\$0.00	0.0%	10,600	0.0%	\$0.0	\$0.00	0.0%
\$0 - \$5	9,900	0.0%	\$0.0	\$0.00	0.0%	98,700	4.6%	\$0.0	\$0.48	0.4%	108,600	4.6%	\$0.0	\$0.43	0.4%
\$5 - \$15	38,300	7.2%	\$0.2	\$3.91	0.6%	154,300	4.6%	\$1.3	\$8.32	2.0%	192,600	4.8%	\$1.4	\$7.45	1.7%
\$15 - \$25	32,800	7.3%	\$1.2	\$22.25	1.6%	95,400	4.8%	\$2.4	\$25.25	2.8%	148,200	5.4%	\$3.6	\$24.18	2.4%
\$25 - \$35	57,000	7.3%	\$2.5	\$43.91	2.1%	63,600	4.9%	\$3.2	\$49.80	3.6%	121,500	5.7%	\$5.7	\$46.99	2.9%
\$35 - \$50	87,900	7.7%	\$7.3	\$82.71	2.7%	47,300	5.2%	\$4.4	\$92.78	4.4%	135,200	6.6%	\$11.7	\$16.24	3.3%
\$50 - \$100	184,700	9.2%	\$41.7	\$225.75	3.8%	29,800	5.7%	\$5.4	\$180.16	5.2%	214,500	8.6%	\$47.1	\$219.42	4.0%
\$100 - Over	59,300	10.9%	\$51.8	\$173.13	5.1%	3,800	6.0%	\$2.3	\$600.21	6.4%	63,100	10.6%	\$54.1	\$156.69	5.2%
<b>Total</b>	<b>496,400</b>	<b>9.7%</b>	<b>\$104.6</b>	<b>\$210.74</b>	<b>3.9%</b>	<b>497,900</b>	<b>5.3%</b>	<b>\$18.9</b>	<b>\$38.05</b>	<b>3.8%</b>	<b>994,300</b>	<b>8.6%</b>	<b>\$123.6</b>	<b>\$124.26</b>	<b>3.9%</b>

Fiscal Impact:

All Taxpayers:	\$137.3
Resident Only:	\$123.6
Married Resident:	\$104.6
Single Resident:	\$18.9
Non-Resident:	\$13.7

Current Law Tax Rates		
Married:	30 - \$30	3.50%
	30 - \$60 + \$1,050	6.25%
	\$60 - Over + \$2,925	6.45%
Single:	30 - \$20	4.40%
	20 - \$30 + \$110	7.50%
	\$30 - Over + \$1,630	7.75%

STAN CLARK  
STATE SENATOR



TOPEKA

SENATE CHAMBER

## COMMITTEE ASSIGNMENTS

VICE CHAIR: ELECTIONS  
MEMBER: AGRICULTURE  
ASSESSMENT AND TAXATION  
FINANCIAL INSTITUTIONS  
AND INSURANCE

**TESTIMONY ON SB 527  
(COMMITTEE DISCUSSION POINTS)  
MARCH 18, 1996**

One of the privileges that I have in representing 15 counties in the legislature is that that have the opportunity to read the editorial columns from 16 weekly and 3 daily papers that aren't in the clips we receive daily. I have enclosed an editorial from Dan Epp of the Greeley County Republican in Tribune, Kansas (attachment 1). In his column titled "Appropriate Government," he writes about the absence of any existing government model which effectively deals with issues that are both global and local in nature. While he uses environmental and economic examples, he also states; "The local property tax base for education accompanied by the state allocation of funds does not make sense. It sets rural Kansas against urban Kansas with no means for resolution. The taxation and allocation of funds should be at the same level of government, i.e. return the allocation to the local level of change the taxation to a State income or sales tax rather than local property tax. . . . I don't have the answers to how these changes should be made, however, I believe that we have to begin asking the questions."

We are all aware that the current school finance order was driven by the threat of a court order to equalize funding for schools statewide. One of the models proposed, but not adopted, was to define and fund 'basic education' in all the school districts in Kansas. Whatever 'core curriculum' was contained in the definition of 'basic education' would be funded by the State from Sales and Income tax receipts. Local school districts could offer additional subjects and activities and fund these with a local property tax. Also all administrative costs would be paid through the local property tax. (Michigan adopted a large part of this model in 1993.)

This model wasn't perfect in that we would have to arbitrarily decide the appropriate class size i.e. if there are 28 students in the junior class, do we

*Sen. Assessment + Tax  
3-18-96  
attach 4-1*

offer one or two units of the course? Part of our decision would be based on the subject--whether it is American Government or a Biology lab, no matter where we would draw the line there would be continual debate of its appropriateness and the discussion would be the same in larger schools on whether to approve offering 20 or 21 courses in a subject. The debate about money would continue but they would be similar to the debate we currently have on funding special education.

We would gain from this model in that there is no inherent antagonism between rural and urban legislators because schools would be treated alike. I think the model would work if a teacher certification program is adopted that will work in small schools.

I would like to reexamine this model because I think it solves many of the political problems caused by the state-wide property tax. It is probably too late for this session but we should not forget it.

Last week one of the reports in the mail was the 1995 Department of Revenue Annual Report (attachment 2 which consists of 3 pages). The second paragraph of Sec. LaFaver's letter caught my attention and I turned to pages 90 and 91. Kansans pay \$350 more in property tax per person than they pay in Kansas Income Tax and \$250 more than they pay in sales tax. The total for Property tax (Real/Personal/Vehicle) is nearly the same as combines Income and Sales Taxes.

The sales tax per capita really should be adjusted by the percentages on the following chart (attachment 3). This chart identifies the percentage of sales made by local businesses to county residents.

Example: Allen County:  $\frac{.70}{1.00} = \frac{\$280}{X}$       $X = \$400$

$$\text{Johnson County: } \frac{1.47}{1.00} = \frac{\$600}{X} \quad X = \$408.16$$

$$\text{Sedgwick County: } \frac{1.32}{1.00} = \frac{\$507}{X} \quad X = \$384.09$$

Clearly property taxes create the most complaints.

Besides the Bond and Wempe proposal there are at least 2 others being considered.

If 35 mills will raise \$571,394,268 in property tax (Bond FY 1998), then 1 mill represents \$16,325,550. Under the Snowbarger plan 33 mills would be assessed this November, 30 mills in November 1997, and a reduction of 5 mills each year until the statewide property tax levy would be eliminated in 2004. The Division of the Budget presented their 4 year outlook on Feb. 23, 1996 (attachment 4). The 3rd line of the chart shows the revenue estimates based a forecasted 4.5% expanding Kansas economy. This line shows growth in revenues for 1997 to be \$159 million, 1998 to be \$145.5 million, 1999 to be \$163.4 million, and 2000 to be \$168.6 million. All of this growth is without any increase in tax rates. Midway down the chart is the additional allowable expenditure's line that shows the amount of money available after deducting the phasing in of previous year's policy decisions. The question this year is how much will we be under the Governor's budget this year and how much of next year's growth do we want to use for property tax relief. A commitment of \$50 million next year would lower the rate to 32 mills which was the 1992 rate.

Rep. Phil Kline's proposal has been discussing various talking points which, if adopted, would allow a jump-start of the process. In the first year it can be characterized as a shift from state property tax to increases in local taxes, it

does remove the urban - rural split over property taxes quicker. His proposal is to not distribute the demand transfer state aid to the 33 counties that have the most vibrant economies in the state. The total demand transfer state aid is about \$78 million (attachment 5 which consists of 22 pages). \$16 million would go to the 72 counties with stagnant economies. The balance which is \$62 million would be used for property tax reduction starting this fall. This could be a 5 mill reduction on all property or it could be used entirely with residential property to exempt the 1st 40,000 in valuation.

$$\$40,000 \times 11.5\% \times .035 = \$161.00 \text{ per home.}$$

5 mill reduction on a \$50,000 home is :  $50,000 \times 11.5\% \times .005 = \$ 37.50$

\$100,000 home is :  $100,000 \times 11.5\% \times .005 = \$ 57.50$

\$100,000 business  $100,000 \times 25\% \times .005 = \$125$

Under the Kline discussion the State would be out of the property tax issue in 5 1/2 years. The exemption on homes would be phased in at 40,000 the 1st year; 45,000 the next year; followed by 60,000; 100,000; and total elimination. Property tax all other property would be reduced 20% each year. The formula would be (Property Value x 25% x 80% of 35 mills the 1st year); 60% of 35 mills the 2nd year; then 40%; 20%; and elimination. This plan in the out years would use about 1/2 of the projected State General fund projected growth (see attachment 4). Education spending can increase in every year. The counties hold the key in determining whether the taxpayer would see tax reduction overall this November under the Kline plan.

Returning to the 1992 levy in 1998 would be the minimum that I would like. But more important than the rate is changing the formula to fund the "core curriculum" of "basic education."

# Appropriate Government

by Dan Epp

• After talking with Kansas Sen. Stan Clark on Friday and listening to the Republican primary debates, it became obvious to me that whether we like it or not we are in the midst of reexamining government. The world has changed and government must change accordingly.

The cold war has ended. Our wonderful Russian enemy is no longer the enemy. Economic, environmental, and educational issues have expanded to a global level while at the same time impacting us directly in our local communities.

Government as usual is no longer an option. All government bodies from school boards and county commissioners to the state and national governments are being forced to deal with unprecedented demands.

I don't have answers to how these changes should be made; however, I believe that we have to begin asking the questions. I actually like the Republican primary, not because anyone is providing answers, but because some of the candidates like Buchanan, Forbes and Keyes are forcing us to ask the questions.

In an attempt to start the process of debate, I would like to offer some observations.

First, government in and of itself is not bad. To get rid of government or big government will not solve our problems. Freedom of the individual must be balanced with law and order, or responsibility to the group. We used to study our responsibility to the group in civics classes.

The free market like the free individual can exist only in relation to the whole. The free market has always been and will always be balanced by government regulations. The regulations are the rules of the game. Without rules, there is no game.

Big or little government is not the issue, but rather appropriate government.

Listed below are some initial issues.

• The new budget process in the Kansas legislature where they look at the budget as both individual budget items and as a whole makes sense. It attempts to acknowledge the part and the whole and their relationship. Historically, they examined each budget item separately before looking at the total budget.

• The local property tax base for education accompanied by the state allocation of funds does not make sense. It sets rural Kansas against urban Kansas with no means for resolution. The taxation and allocation of funds should be at the same level of government, i.e., return the allocation to the local level or change the taxation to a State income or sales tax rather than local property tax.

• I have not seen any existing model of government which effectively deals with issues that are both global and local in nature. The economy and the environment are prime examples.

• The free market does not protect the environmental commons or the common person.

• The level of government must be at the same level as that which is being governed. As the states were unable to regulate a national economy, so the nation is now unable to regulate a global economy or a global environment. Yet we have no idea how to control global institutions.

• Unfunded mandates don't work well. The good intent of national and state solid waste regulations can turn into environmentally destructive practices when applied at the local level.

I don't have the answers, but I do think it is time to start asking the questions.

Greeky County Rep. Dan Epp  
3-5-96

Attachment 1

STATE OF KANSAS  
Bill Graves, Governor

DEPARTMENT OF REVENUE  
John D. LaFaver, Secretary

Office of the Secretary  
Kansas Department of Revenue  
915 SW Harrison St.  
Topeka, KS 66612-1588



(913) 296-3041  
FAX (913) 296-7928

Office of the Secretary

January 1, 1996

The Honorable Bill Graves, Governor  
The State of Kansas  
Capitol Building, Second Floor  
Topeka, KS 66612

Dear Governor Graves:

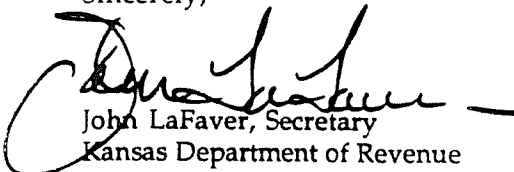
This annual report presents activities of the Kansas Department of Revenue for Fiscal Year 1995. It contains statistical information for Fiscal Year 1995, as well as for prior years; and descriptions, charts and graphs to present an overview of the work of the Department, to furnish figures for analyses and comparison. Some taxes and fees are collected by tax year, some by calendar year. In each case, the most recent tax or calendar year figures are included.

A new table is added to this Report. It combines information from other tables into one that shows amounts of individual income tax, sales tax, property tax on vehicles and real property tax, with per capita amounts also, by county. This table begins on page 90.

The tables comparing Kansas and surrounding states on sources of state and local revenue and general expenditures no longer contain property tax as a separate source of revenue, and types of schools as separate expenditures. These figures are not available this year.

The report was prepared by the staff of the Research and Revenue Analysis Bureau in the Department of Revenue. Hard copies may be obtained by writing to the Bureau or calling (913) 296-3081. This Kansas Department of Revenue Annual Report will also be available via the World Wide Web after March 31, 1996. The Department's web address is: <http://www.ink.org/public/kdor>.

Sincerely,

  
John LaFaver, Secretary  
Kansas Department of Revenue

Attachment 2-1

4-6

# County Comparison of Various State Tax Collections and Per Capita Collections

County	Individual	Individual	Sales	Sales	Vehicle	Vehicle	Real/Personal	Real/Personal
	Income	Income	Tax	Tax	Property	Property	Property	Property
	TY 93	TY 93	FY 95	FY 95	TY 94	TY 94	TY 94	TY 94
Allen	\$3,235,189	\$220.92	\$4,103,203	\$280	\$1,332,011	\$91	\$6,907,726	\$472
Anderson	\$1,763,610	\$225.79	\$1,540,794	\$197	\$743,567	\$95	\$4,770,189	\$611
Atchison	\$4,329,103	\$259.85	\$4,003,471	\$240	\$1,417,642	\$85	\$7,002,306	\$420
Barber	\$1,452,137	\$257.93	\$1,328,760	\$236	\$565,058	\$100	\$6,176,819	\$1,097
Barton	\$8,816,112	\$301.35	\$13,373,953	\$457	\$3,316,710	\$113	\$19,374,086	\$662
Bourbon	\$3,427,105	\$232.20	\$4,229,986	\$287	\$1,410,327	\$96	\$7,067,432	\$479
Brown	\$2,381,172	\$217.16	\$2,567,891	\$234	\$933,934	\$85	\$6,462,390	\$589
Butler	\$20,392,648	\$381.16	\$13,660,556	\$255	\$5,460,633	\$102	\$30,875,100	\$577
Chase	\$631,360	\$218.84	\$381,776	\$132	\$273,306	\$95	\$2,564,678	\$889
Chautauqua	\$686,908	\$160.04	\$498,805	\$116	\$405,644	\$95	\$2,618,492	\$610
Cherokee	\$3,515,005	\$162.88	\$3,296,225	\$153	\$1,544,928	\$72	\$7,586,010	\$352
Cheyenne	\$851,106	\$266.89	\$719,964	\$226	\$309,069	\$97	\$2,532,136	\$794
Clark	\$691,833	\$294.90	\$352,348	\$150	\$298,262	\$127	\$3,910,553	\$1,667
Clay	\$2,230,591	\$242.72	\$2,190,130	\$238	\$903,507	\$98	\$5,539,454	\$603
Cloud	\$2,576,199	\$244.00	\$3,694,024	\$350	\$1,256,223	\$119	\$7,341,835	\$695
Coffey	\$2,639,866	\$308.43	\$1,978,339	\$231	\$628,259	\$73	\$40,095,711	\$4,685
Comanche	\$613,715	\$283.73	\$400,946	\$185	\$266,855	\$123	\$3,439,339	\$1,590
Cowley	\$10,867,813	\$296.56	\$10,215,610	\$279	\$3,787,090	\$103	\$21,662,601	\$591
Crawford	\$9,098,469	\$256.72	\$12,734,968	\$359	\$3,315,040	\$94	\$13,965,643	\$394
Decatur	\$951,447	\$250.84	\$728,566	\$192	\$386,417	\$102	\$3,001,102	\$791
Dickinson	\$5,285,173	\$275.53	\$4,822,421	\$251	\$1,679,769	\$88	\$9,214,092	\$480
Doniphan	\$1,281,611	\$159.48	\$1,270,413	\$158	\$718,467	\$89	\$4,707,399	\$586
Douglas	\$29,928,671	\$354.03	\$33,919,876	\$401	\$7,350,130	\$87	\$49,654,722	\$587
Edwards	\$1,136,092	\$316.28	\$585,218	\$163	\$423,603	\$118	\$4,183,588	\$1,165
Elk	\$625,059	\$197.55	\$379,953	\$120	\$311,725	\$99	\$2,367,047	\$748
Ellis	\$8,684,264	\$334.51	\$13,957,078	\$538	\$2,545,351	\$98	\$16,448,201	\$634
Ellsworth	\$1,692,118	\$261.45	\$1,395,063	\$216	\$548,154	\$85	\$6,222,849	\$962
Finney	\$11,219,630	\$329.32	\$16,498,278	\$484	\$2,957,728	\$87	\$33,191,874	\$974
Ford	\$8,567,617	\$307.69	\$13,649,160	\$490	\$2,966,647	\$107	\$20,511,914	\$737
Franklin	\$6,059,259	\$271.56	\$6,746,497	\$302	\$2,092,105	\$94	\$10,597,209	\$475
Geary	\$4,750,244	\$144.39	\$8,402,776	\$255	\$1,729,546	\$53	\$10,825,618	\$329
Gove	\$940,336	\$288.09	\$850,814	\$261	\$346,175	\$106	\$3,336,769	\$1,022
Graham	\$805,920	\$236.97	\$864,646	\$254	\$371,454	\$109	\$4,164,732	\$1,225
Grant	\$2,902,113	\$380.60	\$3,585,471	\$470	\$716,458	\$94	\$24,897,233	\$3,265
Gray	\$2,029,381	\$376.44	\$979,405	\$182	\$633,060	\$117	\$5,191,007	\$963
Greeley	\$599,167	\$354.12	\$364,394	\$215	\$191,999	\$113	\$2,922,118	\$1,727
Greenwood	\$1,795,106	\$229.41	\$1,406,325	\$180	\$830,128	\$106	\$6,309,577	\$806
Hamilton	\$770,640	\$332.17	\$952,961	\$411	\$282,805	\$122	\$5,706,184	\$2,460
Harper	\$1,916,618	\$282.60	\$1,890,041	\$279	\$733,022	\$108	\$5,828,843	\$859
Harvey	\$10,784,679	\$347.71	\$9,228,160	\$298	\$3,043,660	\$98	\$16,547,328	\$534
Haskell	\$1,827,933	\$460.90	\$629,764	\$159	\$355,372	\$90	\$9,916,223	\$2,500
Hodgeman	\$552,561	\$256.65	\$308,130	\$143	\$290,933	\$135	\$3,462,625	\$1,608
Jackson	\$3,161,469	\$276.55	\$2,645,772	\$231	\$959,555	\$84	\$5,072,491	\$444
Jefferson	\$5,416,045	\$333.89	\$1,722,365	\$106	\$1,717,343	\$106	\$8,002,683	\$493
Jewell	\$904,168	\$224.53	\$462,055	\$115	\$404,011	\$100	\$3,452,161	\$857
Johnson	\$233,693,826	\$622.94	\$225,241,238	\$600	\$64,689,256	\$172	\$374,565,975	\$998
Kearny	\$1,428,487	\$357.12	\$402,398	\$101	\$320,330	\$80	\$16,878,097	\$4,220
Kingman	\$2,552,804	\$310.71	\$1,546,689	\$188	\$765,057	\$93	\$7,334,540	\$893
Kiowa	\$1,082,081	\$302.09	\$745,917	\$208	\$347,349	\$97	\$5,308,933	\$1,482
Labette	\$5,946,484	\$254.72	\$6,177,504	\$265	\$2,111,967	\$90	\$9,844,001	\$422
Lane	\$1,044,597	\$458.96	\$400,689	\$176	\$326,648	\$144	\$3,284,599	\$1,443
Leavenworth	\$15,151,926	\$226.09	\$13,562,229	\$202	\$5,102,143	\$76	\$22,868,677	\$341
Lincoln	\$807,707	\$231.70	\$595,338	\$171	\$377,294	\$108	\$3,348,513	\$961
Linn	\$1,921,958	\$229.05	\$1,027,169	\$122	\$626,165	\$75	\$11,305,283	\$1,347
Logan	\$903,428	\$287.35	\$1,001,029	\$318	\$288,795	\$92	\$2,929,931	\$932
Lyon	\$10,097,070	\$294.23	\$12,777,383	\$372	\$3,252,626	\$95	\$17,510,609	\$510
Marion	\$3,257,909	\$257.05	\$2,576,256	\$203	\$1,122,657	\$89	\$6,556,704	\$517
Marshall	\$3,140,425	\$279.60	\$3,241,491	\$289	\$1,030,368	\$92	\$6,816,193	\$607
McPherson	\$10,404,937	\$379.77	\$9,670,792	\$353	\$2,772,094	\$101	\$18,834,961	\$687

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# County Comparison of Various State Tax Collections and Per Capita Collections

County	Individual Income		Sales Tax		Vehicle Property		Real/Personal Property			
	Individual Income	Income (Per cap)	Sales Tax	Tax (Per cap)	Vehicle Property	Property (Per cap)	Real/Personal Property	Property (Per cap)		
	TY 93	TY 93	FY 95	FY 95	TY 94	TY 94	TY 94	TY 94		
Meade	\$1,302,833	\$308.00	\$688,407	\$163	\$493,974	\$117	\$7,119,642	\$1,683		
Miami	\$7,632,811	\$318.03	\$5,461,438	\$228	\$2,686,666	\$112	\$13,447,458	\$560		
Mitchell	\$2,143,637	\$299.39	\$2,365,925	\$330	\$813,910	\$114	\$4,603,049	\$643		
Montgomery	\$9,580,571	\$253.11	\$12,289,225	\$325	\$3,743,622	\$99	\$20,426,174	\$540		
Morris	\$1,489,198	\$239.73	\$1,342,205	\$216	\$578,853	\$93	\$3,844,419	\$619		
Morton	\$1,420,793	\$416.41	\$900,205	\$264	\$354,399	\$104	\$12,066,631	\$3,537		
Nemaha	\$2,844,870	\$274.52	\$2,667,022	\$257	\$964,094	\$93	\$5,896,597	\$569		
Neosho	\$4,264,132	\$251.25	\$5,867,787	\$346	\$1,746,593	\$103	\$8,135,020	\$479		
Ness	\$1,152,267	\$298.21	\$1,117,428	\$289	\$456,556	\$118	\$5,033,411	\$1,303		
Norton	\$1,645,051	\$287.75	\$1,701,215	\$298	\$570,149	\$100	\$3,622,849	\$634		
Osage	\$4,428,226	\$284.92	\$2,621,900	\$169	\$1,418,691	\$91	\$6,503,045	\$418		
Osborne	\$1,071,956	\$225.11	\$1,258,187	\$264	\$507,469	\$107	\$3,182,242	\$668		
Ottawa	\$1,509,457	\$273.55	\$737,425	\$134	\$603,803	\$109	\$4,249,803	\$770		
Pawnee	\$2,388,917	\$313.63	\$1,595,504	\$209	\$759,753	\$100	\$6,240,922	\$819		
Phillips	\$1,768,321	\$276.69	\$1,660,448	\$260	\$681,603	\$107	\$4,791,028	\$750		
Pottawatomie	\$4,705,859	\$279.76	\$9,354,915	\$556	\$1,291,170	\$77	\$24,879,958	\$1,479		
Pratt	\$3,513,225	\$366.08	\$4,091,202	\$426	\$1,194,328	\$124	\$9,452,785	\$985		
Rawlins	\$819,532	\$248.49	\$577,502	\$175	\$341,205	\$103	\$3,284,950	\$996		
Reno	\$19,930,411	\$320.70	\$27,088,022	\$436	\$6,570,804	\$106	\$38,254,683	\$616		
Republic	\$1,576,462	\$257.05	\$1,330,623	\$217	\$642,076	\$105	\$4,489,949	\$732		
Rice	\$2,825,958	\$274.87	\$1,977,802	\$192	\$1,025,185	\$100	\$8,507,533	\$828		
Riley	\$14,500,025	\$216.18	\$16,678,969	\$249	\$3,837,445	\$57	\$22,941,907	\$342		
Rooks	\$1,441,450	\$241.69	\$1,526,790	\$256	\$646,715	\$108	\$5,147,722	\$863		
Rush	\$947,994	\$252.13	\$533,272	\$142	\$393,260	\$105	\$4,147,031	\$1,103		
Russell	\$2,081,243	\$274.06	\$2,214,312	\$292	\$883,364	\$116	\$6,624,867	\$872		
Saline	\$20,791,931	\$412.13	\$28,893,423	\$573	\$4,693,322	\$93	\$24,629,067	\$488		
Scott	\$1,963,663	\$374.60	\$1,741,000	\$332	\$590,302	\$113	\$4,309,892	\$822		
Sedgwick	\$195,078,965	\$468.16	\$211,318,956	\$507	\$40,655,808	\$98	\$232,102,339	\$557		
Seward	\$6,008,139	\$320.81	\$13,445,128	\$718	\$1,724,524	\$92	\$18,098,530	\$966		
Shawnee	\$70,665,226	\$432.40	\$78,810,293	\$482	\$19,297,058	\$118	\$121,879,148	\$746		
Sheridan	\$1,020,286	\$345.27	\$719,071	\$243	\$336,051	\$114	\$3,598,018	\$1,218		
Sherman	\$2,228,050	\$330.13	\$2,504,044	\$371	\$679,920	\$101	\$5,191,311	\$769		
Smith	\$1,190,387	\$257.72	\$1,137,435	\$246	\$480,337	\$104	\$3,473,267	\$752		
Stafford	\$1,340,834	\$264.73	\$626,750	\$124	\$495,864	\$98	\$6,157,245	\$1,216		
Stanton	\$1,034,301	\$444.10	\$457,607	\$196	\$279,454	\$120	\$8,558,242	\$3,675		
Stevens	\$2,160,352	\$419.73	\$1,221,981	\$237	\$420,142	\$82	\$21,124,182	\$4,104		
Sumner	\$7,771,586	\$297.96	\$4,378,255	\$168	\$2,564,073	\$98	\$15,757,402	\$604		
Thomas	\$2,448,296	\$294.27	\$4,258,880	\$512	\$886,739	\$107	\$7,636,141	\$918		
Trego	\$788,462	\$224.31	\$970,389	\$276	\$405,569	\$115	\$3,406,164	\$969		
Wabaunsee	\$1,808,349	\$282.25	\$604,853	\$94	\$597,269	\$93	\$3,956,442	\$618		
Wallace	\$526,421	\$289.88	\$286,977	\$158	\$172,862	\$95	\$2,271,560	\$1,251		
Washington	\$1,365,710	\$203.44	\$938,810	\$140	\$605,216	\$90	\$5,587,961	\$832		
Wichita	\$1,205,760	\$438.14	\$690,584	\$251	\$305,355	\$111	\$3,344,768	\$1,215		
Wilson	\$2,323,847	\$231.39	\$1,691,447	\$168	\$959,252	\$96	\$5,553,053	\$553		
Woodson	\$720,363	\$179.82	\$526,687	\$131	\$365,652	\$91	\$2,786,182	\$696		
Wyandotte	\$32,390,828	\$204.10	\$43,716,845	\$275	\$15,821,243	\$100	\$107,482,268	\$677		
			995,070,614	\$395.60						
miscellaneous			227,684,810							
totals			938,037,858	\$372.93	1,222,755,423	\$486.12	271,428,130	\$108	1,826,811,960	\$726

\$1693.05

(Per Cap Totals)

FY JULY 1993 - JUNE 1994\*\*

CHEYENNE	RAVINS	DECATUR	MORTON	PHILLIPS	SMITH	JENELL	REPUBLIC	WASHINGTON	MARSHALL	NEPHEWA	BROWN	MONTEZUMA
.59	.44	.50	.75	.66	.66	.32	.55	.39	.73	.65	.58	.43
SHERMAN	THOMAS	AMERICAN	GRAHAM	ROOKS	OSBORNE	NICHOLL	CLOUD	CLAY	RILEY	PUTTA WATOMIE	JACKSON	ATCHISON
.97	1.32	.57	.71	.66	.67	.89	.85	.61	.62	1.33	.56	.62
WALLACE	LOGAN	GOVE	TREGO	FELLS	RUSSELL	LINCOLN	OTTAWA	MARION	WARRAMIEE	SHARPE	JEFFERSON	LEAVENWORTH
.45	.89	.72	.73	1.33	.75	.44	.31	.65	.66	.25	1.23	.52
CARLEBY	NICHOLS	SLOTT	LANE	NESS	RUSH	MARTIN	PLATWORTH	MORRIS	WARREN	LYON	DOUGLASS	JOHNSON
.52	.65	1.01	.50	.78	.37	1.18	1.40	.60	.25	.95	1.00	1.67
HAMILTON	KEARNEY	FINNEY	HICKMAN	FARMER	STAFFORD	NICE	M.PURKISON	MARION	CHASE	COFFEY	ANDERSON	MIAMI
.54	.27	1.21	.36	.58	.30	.51	.91	.52	.34	.58	.73	.57
STANTON	GRANT	HASSELL	GRAY	FORD	FORWARD	RENO	HARVEY	BUTLER	GREENWOOD	HOOD	CLINTON	MOURMOUTH
.47	1.16	.39	.48	1.22	.39	1.07	.75	.64	.49	.42	.70	.71
MORTON	STEVENS	SEWARD	MEADE	CLARE	IOWA	FRATT	KIMMAN	WAGONER	WELLS	WELLS	HICKMAN	MARION
.66	.67	1.71	.43	.41	.63	1.12	.49	1.32	.32	.41	.91	.89
					LOMACHE	HARRIS	HANFORD	SUMNER	WHEELER	HAUTAUQUA	WAGONER	WAGONER
					.48	.60	.72	.44	.73	.33	.82	.69
												.38

Attachment 3

4-9

 Cooperative Extension Service  
Kansas State University  
Manhattan

All educational programs and materials are available without discrimination on the basis of race, color, national origin, sex, age, or handicap.

\*CIPF = County Per Capita Sales  
Kansas Per Capita Sales

\*\*Population used to compute per capita sales  
Includes Institutionalized population

Extension Service, K. S. U.

4-008-B-307

# Appropriate Government

by Dan Epp

• After talking with Kansas Sen. Stan Clark on Friday and listening to the Republican primary debates, it became obvious to me that whether we like it or not we are in the midst of reexamining government. The world has changed and government must change accordingly.

The cold war has ended. Our wonderful Russian enemy is no longer the enemy. Economic, environmental, and educational issues have expanded to a global level while at the same time impacting us directly in our local communities.

Government as usual is no longer an option. All government bodies from school boards and county commissioners to the state and national governments are being forced to deal with unprecedented demands.

I don't have answers to how these changes should be made; however, I believe that we have to begin asking the questions. I actually like the Republican primary, not because anyone is providing answers, but because some of the candidates like Buchanan, Forbes and Keyes are forcing us to ask the questions.

In an attempt to start the process of debate, I would like to offer some observations.

First, government in and of itself is not bad. To get rid of government or big government will not solve our problems. Freedom of the individual must be balanced with law and order, or responsibility to the group. We used to study our responsibility to the group in civics classes.

The free market like the free individual can exist only in relation to the whole. The free market has always been and will always be balanced by government regulations. The regulations are the rules of the game. Without rules, there is no game.

Big or little government is not the issue, but rather appropriate government.

Listed below are some initial issues.

• The new budget process in the Kansas legislature where they look at the budget as both individual budget items and as a whole makes sense. It attempts to acknowledge the part and the whole and their relationship. Historically, they examined each budget item separately before looking at the total budget.

• The local property tax base for education accompanied by the state allocation of funds does not make sense. It sets rural Kansas against urban Kansas with no means for resolution. The taxation and allocation of funds should be at the same level of government, i.e., return the allocation to the local level or change the taxation to a State income or sales tax rather than local property tax.

• I have not seen any existing model of government which effectively deals with issues that are both global and local in nature. The economy and the environment are prime examples.

• The free market does not protect the environmental commons or the common person.

• The level of government must be at the same level as that which is being governed. As the states were unable to regulate a national economy, so the nation is now unable to regulate a global economy or a global environment. Yet we have no idea how to control global institutions.

• Unfunded mandates don't work well. The good intent of national and state solid waste regulations can turn into environmentally destructive practices when applied at the local level.

I don't have the answers, but I do think it is time to start asking the questions.

Greely County Republican 3-5-96

Attachment 1

Four Year Outlook for the State General Fund  
(Dollars in Millions)

	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
Adjusted Balance:	\$368.2	\$262.4	\$266.3	\$274.8	\$286.8
Revenue:					
Revenue Estimates	\$3,368.0	\$3,527.0	\$3,672.5	\$3,835.9	\$4,004.5
Total Available	\$3,736.2	\$3,789.3	\$3,938.8	\$4,110.7	\$4,291.3
Expenditures:					
Recommended Expenditures	\$3,474.5	\$3,521.8	--	--	--
Technical Corrections	0.4	0.4	--	--	--
Governor's Budget Amendments	(1.1)	0.8	--	--	--
Expenditures from Prior Year	--	--	3,523.0	3,664.0	3,824.0
School Finance Adjustment	--	--	16.1	20.2	3.5
Reinstate Full Longevity	--	--	3.8	--	--
Annualizations	--	--	7.6	--	--
KPERS Adjustment	--	--	9.4	9.8	10.2
Demand Transfer Adjustment	--	--	7.1	8.1	8.5
Subtotal Expenditures	\$3,473.8	\$3,523.0	\$3,566.9	\$3,702.2	\$3,846.1
Additional Allowable Expenditures	--	--	97.1	121.8	145.9
As % of Subtotal Expenditures	--	--	2.7%	3.3%	3.8%
Total Expenditures	\$3,473.8	\$3,523.0	\$3,664.0	\$3,824.0	\$3,992.0
Ending Balance	\$262.4	\$266.3	\$274.8	\$286.8	\$299.3
As % of Expenditures	7.6%	7.6%	7.5%	7.5%	7.5%
Percent Growth in Expenditures	5.0%	1.4%	4.0%	4.4%	4.4%
Revenues minus Expenditures	(\$105.8)	\$4.0	\$8.5	\$12.0	\$12.5

*Revenue estimates beginning in FY 1997 reflect a 4.5 percent annual increase from tax sources.*

*The adjusted balance in FY 1996 includes released encumbrances through November.*

*School finance adjustments assume \$3,626 per pupil and financing of all potential increases in correlation weighting.*

*Demand transfer adjustments are based on the overall increase in State General Fund expenditures.*

*Annualization adjustments are for prison capacity increases and for unclassified merit increases.*

Attachment 4

# Discussion Draft

County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As % of Sales & Comp. Use Taxes	1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid	
	City	County	City	County	City	County				City	County Govt.		
<b>Allen</b>	<b>Totals:</b>	\$85,041	\$85,041	\$47,728	\$107,857	\$22,223	\$38,932	\$788,820	\$1,225,170	\$902,294	25.67%	\$3,235,189	11.95%
BASSETT		\$182		\$0		\$42		\$205	\$505		40.51%		
ELSMORE		\$738		\$112		\$191		\$1,041	\$2,258		48.06%		
GAS CITY		\$4,098		\$3,313		\$1,097		\$8,508	\$84,322		13.22%		
HUMBOLDT		\$17,887		\$11,808		\$4,605		\$33,877	\$117,059		28.94%		
IOLA		\$51,508		\$29,892		\$13,454		\$94,854	\$990,888		9.58%		
LAHARPE		\$5,272		\$877		\$1,353		\$7,802	\$18,428		48.28%		
MILDRED		\$373		\$0		\$87		\$471	\$1,144		41.13%		
MORAN		\$4,489		\$1,077		\$1,180		\$8,738	\$29,970		22.48%		
SAVONBURG		\$754		\$848		\$185		\$1,588	\$2,788		57.11%		
<b>Anderson</b>	<b>Totals:</b>	\$48,855	\$48,855	\$17,980	\$107,085	\$9,300	\$28,324	\$259,980	\$174,125	\$298,750	62.02%	\$1,783,810	14.74%
COLONY		\$4,857		\$852		\$851		\$9,980	\$14,301		48.57%		
GARNETT		\$35,588		\$15,775		\$8,859		\$58,224	\$132,914		43.81%		
GREELEY		\$3,754		\$780		\$730		\$5,244	\$12,173		43.08%		
HARRIS		\$434		\$48		\$93		\$578	\$1,421		40.52%		
KINCAID		\$1,883		\$327		\$354		\$2,563	\$7,057		38.32%		
LONE ELM		\$358		\$0		\$81		\$418	\$874		47.81%		
WESTPHALIA		\$1,682		\$218		\$351		\$2,251	\$5,385		41.81%		
<b>Atchison</b>	<b>Totals:</b>	\$98,887	\$98,887	\$119,329	\$131,542	\$24,560	\$37,150	\$508,954	\$1,848,875	\$515,968	51.43%	\$4,329,103	11.89%
ATCHISON		\$87,581		\$115,894		\$22,258		\$225,734	\$1,772,733		12.73%		
EFFINGHAM		\$4,433		\$2,484		\$1,105		\$8,802	\$52,580		15.22%		
HURON		\$820		\$400		\$157		\$1,237	\$3,883		32.02%		
LANCASTER		\$2,458		\$408		\$841		\$3,504	\$12,258		28.58%		
MUSCOTAH		\$1,596		\$105		\$388		\$2,090	\$7,281		28.91%		
<b>Barber</b>	<b>Totals:</b>	\$45,184	\$45,184	\$15,627	\$68,180	\$8,884	\$22,777	\$205,755	\$354,489	\$246,212	55.28%	\$1,452,137	14.17%
HARDTNER		\$2,038		\$708		\$404		\$3,150	\$9,828		32.73%		
HAZELTON		\$1,313		\$412		\$260		\$1,988	\$8,239		31.83%		
ISABEL		\$1,072		\$279		\$183		\$1,543	\$4,539		34.00%		
KIOWA		\$11,945		\$3,059		\$2,420		\$17,424	\$58,293		30.95%		
MEDICINE LODGE		\$25,255		\$10,812		\$4,920		\$40,987	\$283,752		15.54%		
SHARON		\$2,837		\$307		\$489		\$3,433	\$10,400		33.01%		
SUN CITY		\$903		\$50		\$178		\$1,131	\$3,851		30.99%		
<b>Barton</b>	<b>Totals:</b>	\$182,415	\$182,415	\$150,051	\$138,410	\$47,187	\$84,022	\$784,499	\$2,214,574	\$1,238,974	32.68%	\$8,818,112	8.80%
ALBERT		\$1,858		\$338		\$472		\$2,888	\$15,147		17.80%		
CLAFIN		\$5,501		\$2,504		\$1,427		\$9,521	\$58,198		16.84%		
ELLIMWOOD		\$18,030		\$5,000		\$4,833		\$28,783	\$183,881		17.55%		
GALATIA		\$383		\$382		\$104		\$889	\$4,835		18.74%		
GREAT BEND		\$125,358		\$128,000		\$32,304		\$285,860	\$1,689,583		17.11%		
HOISINGTON		\$25,849		\$11,450		\$8,800		\$44,099	\$258,809		17.19%		
OLMITZ		\$1,059		\$854		\$288		\$2,189	\$12,195		18.03%		
PAWNEE ROCK		\$2,983		\$1,339		\$832		\$5,154	\$31,807		16.15%		
SUSANK		\$407		\$90		\$129		\$722	\$4,482		16.18%		

4/1/88

Attachment 5-1

DISCUSSION PLAN

County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes	1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid	
	City	County	City	County	City	County							
<b>Bourbon</b>	<b>Totals:</b>	\$84,841	\$84,841	\$58,370	\$113,889	\$19,831	\$39,831	\$388,883	\$1,012,732	\$0	ERR	\$3,427,105	11.83%
BRONSON		\$3,083		\$1,041		\$701		\$4,825	\$0		ERR		
FORT SCOTT		\$75,093		\$53,517		\$17,383		\$145,893	\$1,012,732		14.42%		
FULTON		\$1,713		\$631		\$404		\$2,748	\$0		ERR		
MAPLETON		\$808		\$187		\$189		\$1,252	\$0		ERR		
REDFIELD		\$1,280		\$275		\$311		\$1,888	\$0		ERR		
UNMONTOWN		\$2,808		\$718		\$633		\$3,958	\$0		ERR		
<b>Brown</b>	<b>Totals:</b>	\$88,075	\$68,134	\$38,840	\$117,800	\$14,381	\$38,088	\$343,288	\$844,189	\$431,220	51.48%	\$2,381,172	14.42%
EVEREST		\$2,899		\$598		\$597		\$4,184	\$11,239		37.31%		
FAIRVIEW		\$2,960		\$0		\$822		\$3,873	\$10,598		34.87%		
HAMLIN		\$485		\$41		\$97		\$824	\$1,718		38.30%		
HAWATHIA		\$14,900		\$30,118		\$7,408		\$72,432	\$409,423		17.69%		
HORTON		\$18,203		\$9,600		\$3,868		\$28,729	\$177,521		18.18%		
MORRILL		\$2,902		\$419		\$829		\$3,949	\$11,541		34.22%		
POWHATTAN		\$1,077		\$294		\$220		\$1,591	\$4,413		38.08%		
RESERVE		\$1,048		\$39		\$227		\$1,314	\$3,887		33.97%		
ROBINSON		\$2,801		\$527		\$538		\$3,883	\$10,374		35.31%		
WILLIS		\$835		\$213		\$180		\$1,228	\$3,478		35.31%		
<b>Butler</b>	<b>Totals:</b>	\$314,890	\$314,890	\$197,810	\$280,000	\$82,458	\$109,777	\$1,289,823	\$1,950,797	\$0	ERR	\$20,392,848	8.37%
ANDOVER		\$41,438		\$31,717		\$9,948		\$83,104	\$0		ERR		
AUGUSTA		\$77,841		\$43,970		\$20,570		\$142,181	\$418,709		34.12%		
BENTON		\$8,800		\$4,078		\$1,885		\$12,382	\$0		ERR		
CASSODAY		\$939		\$242		\$243		\$1,424	\$0		ERR		
DOUGLASS		\$18,974		\$12,739		\$4,534		\$34,247	\$80,219		58.87%		
EL DORADO		\$113,437		\$74,895		\$30,041		\$218,474	\$1,459,958		14.98%		
ELBING		\$1,810		\$128		\$440		\$2,377	\$0		ERR		
LATHAM		\$1,577		\$944		\$410		\$2,931	\$0		ERR		
LEON		\$8,968		\$1,020		\$1,868		\$9,854	\$0		ERR		
POTWIN		\$4,413		\$2,778		\$1,063		\$8,254	\$0		ERR		
ROSE HILL		\$23,651		\$14,028		\$8,582		\$44,281	\$0		ERR		
TOWANDA		\$12,708		\$7,000		\$3,379		\$23,085	\$13,912		188.93%		
WHITEWATER		\$8,735		\$4,171		\$1,894		\$12,801	\$0		ERR		
<b>Chase</b>	<b>Totals:</b>	\$21,444	\$21,444	\$5,978	\$49,080	\$3,328	\$17,108	\$118,391	\$79,528	\$0	ERR	\$831,360	18.75%
CEDAR POINT		\$508		\$45		\$78		\$831	\$0		ERR		
COTTONWOOD FALLS		\$11,477		\$3,739		\$1,988		\$18,884	\$41,081		41.12%		
ELMDALE		\$1,088		\$233		\$180		\$1,482	\$0		ERR		
MATFIELD GREEN		\$428		\$38		\$78		\$542	\$0		ERR		
STRONG CITY		\$7,963		\$1,823		\$1,323		\$11,209	\$38,487		29.14%		
<b>Chautauqua</b>	<b>Totals:</b>	\$27,553	\$27,553	\$8,184	\$80,049	\$5,328	\$15,703	\$144,378	\$117,725	\$128,865	81.68%	\$888,908	21.02%
CEDAR VALE		\$7,894		\$2,082		\$1,503		\$11,559	\$19,528		59.19%		
CHAUTAUQUA		\$1,388		\$97		\$271		\$1,754	\$3,059		57.34%		

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4-13

County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County	Total			City	County Govt.		
LOGAN	\$1,238		\$0		\$224		\$1,460	\$2,423		60.26%			
NOTAZE	\$1,045		\$38		\$207		\$1,290	\$2,303		68.02%			
PERU	\$2,184		\$187		\$442		\$2,803	\$5,178		54.13%			
SEDAN	\$13,728		\$5,800		\$2,878		\$22,206	\$85,233		28.05%			
<b>Cherokee Totals:</b>	<b>\$125,888</b>	<b>\$125,888</b>	<b>\$80,085</b>	<b>\$258,547</b>	<b>\$27,100</b>	<b>\$58,658</b>	<b>\$874,166</b>	<b>\$1,312,404</b>	<b>\$673,878</b>		<b>65.48%</b>	<b>\$3,515,005</b>	<b>19.18%</b>
BAXTER SPRINGS	\$43,402		\$29,681		\$9,421		\$82,504	\$511,785		18.12%			
COLUMBUS	\$32,808		\$23,425		\$7,989		\$83,100	\$453,408		13.92%			
GALENA	\$33,002		\$18,891		\$9,918		\$58,810	\$248,175		23.89%			
MINERAL	\$2,258		\$1,238		\$214		\$3,710	\$7,524		49.31%			
ROSELAND	\$881		\$0		\$1,008		\$1,988	\$2,715		73.15%			
SCAMMON	\$1,045		\$1,400		\$370		\$9,508	\$27,528		23.84%			
TREECE	\$1,714		\$181		\$1,830		\$3,525	\$4,954		71.15%			
WEIR	\$7,280		\$5,179		\$474		\$12,933	\$58,338		22.17%			
<b>Cheyenne Totals:</b>	<b>\$24,713</b>	<b>\$24,713</b>	<b>\$8,167</b>	<b>\$89,828</b>	<b>\$4,088</b>	<b>\$18,352</b>	<b>\$149,859</b>	<b>\$88,484</b>	<b>\$148,807</b>		<b>75.88%</b>	<b>\$851,108</b>	<b>17.81%</b>
BIRD CITY	\$5,879		\$2,055		\$985		\$8,929	\$20,911		42.70%			
ST. FRANCIS	\$18,834		\$8,112		\$3,093		\$28,039	\$85,582		42.75%			
<b>Clark Totals:</b>	<b>\$22,189</b>	<b>\$22,189</b>	<b>\$5,552</b>	<b>\$43,205</b>	<b>\$3,762</b>	<b>\$13,857</b>	<b>\$110,514</b>	<b>\$0</b>	<b>\$0</b>		<b>ERR</b>	<b>\$891,833</b>	<b>15.97%</b>
ASHLAND	\$12,484		\$4,289		\$2,081		\$18,854	\$0		ERR			
ENGLEWOOD	\$1,184		\$457		\$197		\$1,811	\$0		ERR			
MINNEOLA	\$8,521		\$808		\$1,484		\$10,811	\$0		ERR			
<b>Clay Totals:</b>	<b>\$59,135</b>	<b>\$55,481</b>	<b>\$32,821</b>	<b>\$89,189</b>	<b>\$13,917</b>	<b>\$27,853</b>	<b>\$278,278</b>	<b>\$700,035</b>	<b>\$175,023</b>		<b>68.45%</b>	<b>\$2,230,591</b>	<b>12.48%</b>
CLAY CENTER	\$41,371		\$27,000		\$9,823		\$78,194	\$820,118		12.81%			
CLIFTON	\$6,005		\$1,973		\$1,180		\$9,138	\$14,818		61.87%			
GREEN	\$1,348		\$705		\$311		\$2,384	\$3,517		67.21%			
LONGFORD	\$808		\$980		\$181		\$1,747	\$8,179		21.38%			
MORGANVILLE	\$1,819		\$754		\$400		\$2,773	\$4,250		65.25%			
OAK HILL	\$118		\$59		\$23		\$200	\$255		78.30%			
WAKEFIELD	\$8,068		\$1,450		\$2,039		\$11,557	\$48,899		23.63%			
<b>Cloud Totals:</b>	<b>\$85,545</b>	<b>\$84,705</b>	<b>\$31,080</b>	<b>\$85,857</b>	<b>\$17,347</b>	<b>\$35,391</b>	<b>\$309,725</b>	<b>\$854,429</b>	<b>\$0</b>		<b>ERR</b>	<b>\$2,578,199</b>	<b>12.02%</b>
AURORA	\$779		\$332		\$228		\$1,340	\$0		ERR			
CLYDE	\$8,091		\$1,898		\$1,529		\$9,618	\$0		ERR			
CONCORDIA	\$47,359		\$25,000		\$12,535		\$84,894	\$794,400		10.89%			
GLASCO	\$4,269		\$888		\$1,192		\$6,348	\$23,722		28.75%			
JAMESTOWN	\$2,493		\$800		\$983		\$3,985	\$0		ERR			
MILTONVALE	\$3,715		\$2,032		\$972		\$9,719	\$30,893		21.75%			
SIMPSON	\$840		\$132		\$229		\$1,201	\$5,413		22.18%			
<b>Coffey Totals:</b>	<b>\$284,434</b>	<b>\$284,434</b>	<b>\$22,585</b>	<b>\$689,994</b>	<b>\$11,978</b>	<b>\$32,077</b>	<b>\$1,285,502</b>	<b>\$0</b>	<b>\$0</b>		<b>ERR</b>	<b>\$2,839,888</b>	<b>47.94%</b>
BURLINGTON	\$130,803		\$12,224		\$5,953		\$148,780	\$0		ERR			
GRIDLEY	\$10,948		\$1,218		\$999		\$18,863	\$0		ERR			
LEBO	\$39,879		\$2,553		\$1,816		\$44,248	\$0		ERR			

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DISCUSSION DRAFT

4-15

County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes	1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Govt	
LEROY	\$27,108		\$2,323		\$1,232		\$30,663	\$0		ERR		
NEW STRAWN	\$20,414		\$2,931		\$919		\$24,264	\$0		ERR		
WAVERLY	\$28,482		\$1,338		\$1,359		\$32,179	\$0		ERR		
<b>Comanche Totals:</b>	<b>\$20,270</b>	<b>\$20,270</b>	<b>\$7,585</b>	<b>\$47,825</b>	<b>\$3,237</b>	<b>\$11,722</b>	<b>\$110,709</b>	<b>\$0</b>	<b>\$0</b>	<b>ERR</b>	<b>\$813,715</b>	<b>18.04%</b>
COLDWATER	\$11,590		\$4,728		\$1,819		\$18,140	\$0		ERR		
PROTECTION	\$7,709		\$2,709		\$1,279		\$11,767	\$0		ERR		
WILMORE	\$905		\$00		\$140		\$1,185	\$0		ERR		
<b>Cowley Totals:</b>	<b>\$215,508</b>	<b>\$215,788</b>	<b>\$193,401</b>	<b>\$182,103</b>	<b>\$93,749</b>	<b>\$74,424</b>	<b>\$944,970</b>	<b>\$2,481,741</b>	<b>\$0</b>	<b>ERR</b>	<b>\$10,867,813</b>	<b>8.70%</b>
ARKANSAS CITY	\$103,158		\$87,980		\$30,061		\$221,199	\$1,242,780		17.80%		
ATLANTA	\$1,879		\$810		\$562		\$3,251	\$0		ERR		
BURDEN	\$4,183		\$1,884		\$1,277		\$7,344	\$0		ERR		
CAMBRIDGE	\$598		\$94		\$180		\$670	\$0		ERR		
DEXTER	\$2,590		\$1,068		\$812		\$4,488	\$0		ERR		
UDALL	\$6,859		\$4,279		\$1,960		\$12,898	\$0		ERR		
WINFIELD	\$90,442		\$97,288		\$28,898		\$222,828	\$1,218,961		18.28%		
<b>Crawford Totals:</b>	<b>\$198,957</b>	<b>\$198,957</b>	<b>\$214,047</b>	<b>\$317,543</b>	<b>\$84,811</b>	<b>\$87,821</b>	<b>\$1,057,937</b>	<b>\$4,774,502</b>	<b>\$1,878,200</b>	<b>31.00%</b>	<b>\$9,088,469</b>	<b>11.83%</b>
ARCADIA	\$2,456		\$1,080		\$733		\$4,289	\$17,512		24.38%		
ARMA	\$11,198		\$4,332		\$3,888		\$19,214	\$121,213		18.85%		
CHEROKEE	\$4,722		\$2,237		\$1,541		\$8,500	\$37,127		22.90%		
FRONTENAC	\$19,088		\$7,568		\$6,260		\$32,912	\$492,429		6.88%		
GIRARD	\$20,285		\$22,559		\$8,382		\$49,228	\$325,323		16.13%		
HEPLER	\$1,090		\$858		\$355		\$2,101	\$7,939		28.48%		
MCCUNE	\$3,357		\$2,800		\$1,004		\$6,961	\$29,383		23.71%		
MULBERRY	\$4,032		\$1,210		\$1,239		\$6,481	\$28,182		23.01%		
PITTSBURG	\$129,178		\$170,000		\$42,901		\$342,079	\$3,701,488		9.24%		
WALNUT	\$1,555		\$1,807		\$510		\$3,872	\$13,969		27.72%		
<b>Decatur Totals:</b>	<b>\$28,785</b>	<b>\$28,821</b>	<b>\$8,598</b>	<b>\$53,207</b>	<b>\$5,314</b>	<b>\$20,833</b>	<b>\$141,857</b>	<b>\$85,617</b>	<b>\$139,509</b>	<b>72.37%</b>	<b>\$851,447</b>	<b>14.89%</b>
DRESDEN	\$732		\$83		\$152		\$948	\$2,343		40.43%		
JENNINGS	\$1,893		\$257		\$388		\$2,518	\$5,815		43.31%		
MORCATUR	\$1,998		\$453		\$408		\$2,857	\$8,730		42.48%		
OBERLIN	\$22,162		\$7,825		\$4,387		\$34,374	\$80,730		42.58%		
<b>Dickinson Totals:</b>	<b>\$112,987</b>	<b>\$112,987</b>	<b>\$90,938</b>	<b>\$174,548</b>	<b>\$27,278</b>	<b>\$49,825</b>	<b>\$588,569</b>	<b>\$1,277,012</b>	<b>\$711,198</b>	<b>47.44%</b>	<b>\$5,285,173</b>	<b>10.78%</b>
ABILENE	\$55,518		\$42,000		\$13,549		\$111,067	\$805,987		13.78%		
CARLTON	\$349		\$75		\$78		\$503	\$1,572		31.98%		
CHAPMAN	\$11,238		\$7,247		\$2,714		\$21,199	\$88,019		31.17%		
ENTERPRISE	\$7,892		\$8,501		\$1,990		\$18,183	\$54,109		33.80%		
HERINGTON	\$23,882		\$23,109		\$5,480		\$52,480	\$259,017		20.26%		
HOPE	\$3,591		\$2,027		\$849		\$6,467	\$20,448		31.62%		
MANCHESTER	\$707		\$158		\$150		\$1,014	\$3,100		32.70%		
SOLOMON	\$8,354		\$7,588		\$2,058		\$17,998	\$58,985		31.88%		
WOODBINE	\$1,857		\$237		\$400		\$2,294	\$7,775		29.50%		

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3/14/00



County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid	
	City	County	City	County	City	County				City	County Govt.			
<b>Doniphan</b>	<b>Totals:</b>	\$49,339	\$49,339	\$10,530	\$87,238	\$10,198	\$24,952	\$211,693	\$379,247	\$248,738		57.38%	\$1,281,611	16.51%
DENTON		\$1,705		\$827		\$328		\$2,680	\$5,768		46.14%			
ELWOOD		\$11,064		\$4,200		\$2,278		\$17,539	\$289,281		6.51%			
HIGHLAND		\$9,658		\$2,818		\$2,020		\$14,282	\$30,851		48.83%			
LEONA		\$401		\$42		\$74		\$517	\$977		52.90%			
SEVERANCE		\$1,007		\$42		\$203		\$1,252	\$2,513		49.82%			
TROY		\$11,002		\$1,368		\$2,280		\$14,850	\$30,301		48.35%			
WATHENA		\$11,898		\$1,468		\$2,452		\$15,615	\$32,875		48.40%			
WHITE CLOUD		\$2,809		\$167		\$583		\$3,339	\$7,105		47.00%			
<b>Douglas</b>	<b>Totals:</b>	\$520,228	\$520,228	\$528,438	\$484,000	\$172,385	\$122,834	\$2,348,111	\$13,187,849	\$2,381,123		47.33%	\$29,928,871	7.85%
BALDWIN CITY		\$21,331		\$12,187		\$7,188		\$40,884	\$307,280		13.23%			
EUDORA		\$21,662		\$8,469		\$7,838		\$37,789	\$221,719		17.03%			
LAWRENCE		\$472,777		\$508,000		\$155,932		\$1,134,709	\$12,628,180		8.99%			
LECOMPTON		\$4,458		\$1,800		\$1,848		\$7,908	\$32,470		24.35%			
<b>Edwards</b>	<b>Totals:</b>	\$29,813	\$29,813	\$13,648	\$60,000	\$5,354	\$19,558	\$157,784	\$85,589	\$104,982		104.01%	\$1,138,092	13.89%
BELPRE		\$1,283		\$304		\$250		\$1,838	\$3,599		51.02%			
KINSLEY		\$20,795		\$11,000		\$3,779		\$35,574	\$81,203		58.12%			
LEWIS		\$5,004		\$2,194		\$902		\$5,100	\$15,200		53.29%			
OFFERLE		\$2,531		\$150		\$423		\$3,104	\$5,588		55.57%			
<b>Elk</b>	<b>Totals:</b>	\$21,048	\$21,048	\$7,082	\$49,250	\$4,122	\$14,488	\$117,047	\$58,528	\$102,799		82.49%	\$825,059	18.73%
ELK FALLS		\$1,248		\$74		\$250		\$1,571	\$2,899		54.20%			
GRENOLA		\$2,623		\$788		\$485		\$3,904	\$8,725		58.06%			
HOWARD		\$8,358		\$2,402		\$1,884		\$12,425	\$22,185		68.01%			
LONGTON		\$3,977		\$1,977		\$737		\$8,881	\$11,040		68.80%			
MOLINE		\$4,841		\$1,843		\$878		\$7,880	\$13,877		58.01%			
<b>Ellis</b>	<b>Totals:</b>	\$187,345	\$187,345	\$94,345	\$271,593	\$44,183	\$60,380	\$805,192	\$3,254,595	\$0		ERR	\$8,884,284	9.27%
ELLIS		\$14,474		\$11,703		\$3,891		\$30,068	\$107,097		28.08%			
HAYS		\$142,047		\$73,408		\$37,533		\$252,886	\$3,147,498		8.04%			
SCHOENCHEN		\$1,595		\$410		\$258		\$2,283	\$0		ERR			
VICTORIA		\$9,230		\$8,828		\$2,500		\$20,557	\$0		ERR			
<b>Ellsworth</b>	<b>Totals:</b>	\$50,918	\$50,918	\$24,048	\$98,802	\$10,204	\$25,925	\$280,812	\$298,452	\$0		ERR	\$1,682,118	15.41%
ELLSWORTH		\$28,712		\$13,810		\$5,938		\$48,481	\$235,221		19.75%			
HOLYROOD		\$5,732		\$2,413		\$959		\$9,104	\$0		ERR			
KANOPOLIS		\$7,044		\$2,450		\$1,288		\$10,789	\$21,724		49.87%			
LORRAINE		\$1,711		\$1,275		\$277		\$3,284	\$0		ERR			
WILSON		\$8,717		\$4,100		\$1,734		\$15,551	\$41,508		37.47%			
<b>Flinney</b>	<b>Totals:</b>	\$253,347	\$253,347	\$102,100	\$381,481	\$55,329	\$80,624	\$1,108,208	\$4,992,884	\$1,370,812		80.74%	\$11,219,830	9.88%
GARDEN CITY		\$239,435		\$98,312		\$51,916		\$387,883	\$4,908,901		7.90%			
HOLCOMB		\$13,912		\$5,788		\$3,413		\$23,113	\$83,783		27.59%			

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# Discussion Draft

County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Govt.		
<b>Ford</b>	<b>Totals:</b>	\$177,158	\$177,158	\$116,570	\$159,768	\$49,005	\$71,661	\$781,320	\$3,572,440	\$1,568,863	28.08%	\$8,587,817	8.77%
BUCKLIN		\$5,520		\$3,023		\$1,484		\$10,027	\$31,789		31.54%		
DODGE CITY		\$184,154		\$110,700		\$45,483		\$320,338	\$3,500,278		9.15%		
FORD		\$1,820		\$890		\$517		\$3,328	\$11,037		30.14%		
SPEARVILLE		\$5,568		\$1,957		\$1,522		\$9,045	\$29,338		30.83%		
<b>Franklin</b>	<b>Totals:</b>	\$129,393	\$129,393	\$104,848	\$232,067	\$31,934	\$54,110	\$681,742	\$1,750,558	\$1,948,289	21.33%	\$6,058,259	11.25%
LANE		\$2,184		\$413		\$583		\$3,170	\$12,391		25.58%		
OTTAWA		\$94,892		\$80,000		\$22,917		\$207,809	\$1,452,343		14.29%		
POMONA		\$7,409		\$1,230		\$2,079		\$10,718	\$84,982		18.80%		
PRINCETON		\$2,440		\$158		\$595		\$3,183	\$13,212		24.17%		
RANTOUL		\$1,780		\$334		\$428		\$2,541	\$9,747		28.07%		
RICHMOND		\$4,887		\$2,058		\$1,111		\$7,856	\$28,585		27.48%		
WELLSVILLE		\$13,875		\$10,853		\$3,689		\$28,197	\$149,003		18.92%		
WILLIAMSBURG		\$2,317		\$0		\$572		\$2,888	\$20,313		14.22%		
<b>Geary</b>	<b>Totals:</b>	\$180,831	\$180,831	\$204,920	\$200,907	\$50,144	\$52,482	\$830,085	\$3,850,019	\$1,430,113	28.06%	\$4,750,244	17.47%
GRANDVIEW PLAZA		\$8,834		\$1,700		\$2,900		\$13,484	\$58,250		23.17%		
JUNCTION CITY		\$147,851		\$201,899		\$40,288		\$399,018	\$3,570,438		11.09%		
MILFORD		\$4,146		\$1,321		\$917		\$8,384	\$21,331		28.93%		
<b>Gove</b>	<b>Totals:</b>	\$28,501	\$28,501	\$8,813	\$92,850	\$4,050	\$17,278	\$143,994	\$91,770	\$184,508	64.82%	\$940,338	15.31%
GOVE CITY		\$1,428		\$315		\$231		\$1,975	\$4,549		43.41%		
GRAINFIELD		\$4,973		\$1,015		\$743		\$9,731	\$15,878		42.93%		
GRINWELL		\$4,850		\$1,115		\$735		\$8,899	\$15,527		43.15%		
PARK		\$2,088		\$0		\$307		\$2,395	\$5,892		42.08%		
QUINTER		\$13,181		\$4,308		\$2,034		\$19,584	\$50,324		38.88%		
<b>Graham</b>	<b>Totals:</b>	\$28,985	\$28,985	\$5,808	\$74,458	\$4,541	\$19,282	\$181,877	\$180,788	\$0	ERR	\$805,920	20.09%
BOGUE		\$1,958		\$208		\$320		\$2,484	\$0		ERR		
HILL CITY		\$23,974		\$4,830		\$3,745		\$32,849	\$180,788		20.31%		
MORLAND		\$3,083		\$470		\$478		\$4,009	\$0		ERR		
<b>Grant</b>	<b>Totals:</b>	\$147,910	\$147,910	\$21,500	\$413,200	\$12,584	\$27,085	\$770,189	\$885,018	\$0	ERR	\$2,902,113	28.54%
ULYSSES		\$147,910		\$21,500		\$12,584		\$181,993	\$885,018		29.57%		
<b>Gray</b>	<b>Totals:</b>	\$40,090	\$40,090	\$9,719	\$93,509	\$9,885	\$28,314	\$218,807	\$138,998	\$257,872	62.79%	\$2,029,381	10.77%
CMARRON		\$20,089		\$4,855		\$1,408		\$28,411	\$70,851		40.10%		
COPELAND		\$3,578		\$1,532		\$589		\$5,696	\$13,151		43.31%		
ENSIGN		\$2,371		\$685		\$398		\$3,434	\$7,439		48.17%		
INGALLS		\$3,712		\$935		\$689		\$5,018	\$12,870		38.98%		
MONTEZUMA		\$10,342		\$2,032		\$1,781		\$14,138	\$34,888		40.75%		
<b>Greeley</b>	<b>Totals:</b>	\$18,332	\$18,332	\$8,482	\$44,762	\$2,188	\$12,907	\$102,983	\$39,730	\$79,531	95.56%	\$599,187	17.19%
HORACE		\$2,839		\$282		\$330		\$3,451	\$5,855		61.03%		

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# Discussion Draft

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nty/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Govt		
<b>TRIBUNE</b>		\$15,483		\$9,200		\$1,838		\$23,931	\$34,075		69.06%		
<b>Greenwood</b>	Totals:	\$52,184	\$52,184	\$18,318	\$105,381	\$9,868	\$32,948	\$288,882	\$184,938	\$113,891	187.28%	\$1,795,108	14.88%
CLIMAX		\$632		\$58		\$114		\$805	\$0		ERR		
EUREKA		\$32,754		\$10,353		\$9,125		\$49,231	\$104,938		28.85%		
FALL RIVER		\$1,243		\$548		\$235		\$2,028	\$0		ERR		
HAMILTON		\$3,315		\$459		\$341		\$4,415	\$0		ERR		
MADISON		\$9,301		\$4,009		\$1,835		\$18,145	\$0		ERR		
SEVERY		\$3,838		\$545		\$728		\$5,207	\$0		ERR		
VIRGIL		\$1,003		\$348		\$181		\$1,540	\$0		ERR		
<b>Hamilton</b>	Totals:	\$27,419	\$27,419	\$3,118	\$72,807	\$3,485	\$15,710	\$149,958	\$137,081	\$91,128	127.22%	\$770,840	19.40%
COOLIDGE		\$1,482		\$258		\$188		\$1,905	\$73		2817.73%		
SYRACUSE		\$25,957		\$2,862		\$3,298		\$32,117	\$137,008		23.44%		
<b>Harper</b>	Totals:	\$48,748	\$48,748	\$45,425	\$90,108	\$10,232	\$27,850	\$240,905	\$104,131	\$0	ERR	\$1,916,618	12.57%
ANTHONY		\$23,849		\$18,359		\$5,108		\$45,418	\$104,131		43.61%		
ATTICA		\$9,819		\$17,984		\$1,315		\$28,128	\$0		ERR		
BLUFF CITY		\$658		\$218		\$129		\$1,003	\$0		ERR		
DANVILLE		\$530		\$259		\$104		\$893	\$0		ERR		
FREEPORT		\$98		\$68		\$17		\$181	\$0		ERR		
HARPER		\$18,512		\$10,500		\$3,519		\$30,531	\$0		ERR		
WALDRON		\$183		\$27		\$40		\$250	\$0		ERR		
<b>Harvey</b>	Totals:	\$185,438	\$184,481	\$228,783	\$232,080	\$54,311	\$69,491	\$955,541	\$1,738,478	\$882,148	55.10%	\$10,784,879	8.88%
BURRTON		\$8,291		\$5,500		\$1,855		\$13,645	\$53,098		25.70%		
HALSTEAD		\$14,842		\$24,300		\$4,372		\$43,313	\$158,134		27.74%		
HESSTON		\$21,890		\$25,314		\$8,188		\$53,380	\$188,862		28.30%		
NEWTON		\$121,357		\$158,425		\$35,171		\$315,953	\$1,180,782		27.22%		
NORTH NEWTON		\$9,171		\$8,500		\$2,822		\$18,493	\$74,871		24.70%		
SEDGWICK		\$10,448		\$7,874		\$3,430		\$21,548	\$82,898		23.20%		
WALTON		\$1,840		\$1,050		\$478		\$3,180	\$12,038		28.30%		
<b>Haskell</b>	Totals:	\$97,842	\$97,842	\$17,584	\$117,717	\$5,322	\$22,849	\$288,788	\$148,880	\$88,918	234.18%	\$1,827,933	18.34%
SATANTA		\$28,812		\$8,049		\$2,329		\$38,990	\$80,832		65.85%		
SUBLEITE		\$38,030		\$9,535		\$2,994		\$50,558	\$88,248		58.82%		
<b>Hodgeman</b>	Totals:	\$19,307	\$19,307	\$2,700	\$48,312	\$2,484	\$15,534	\$107,853	\$0	\$0	ERR	\$552,501	18.48%
HANSTON		\$5,357		\$194		\$180		\$6,737	\$0		ERR		
JLIMORE		\$13,950		\$2,008		\$1,808		\$17,784	\$0		ERR		
<b>Jackson</b>	Totals:	\$87,189	\$87,189	\$27,783	\$147,929	\$10,433	\$37,743	\$358,208	\$348,838	\$555,075	45.55%	\$3,181,489	11.33%
CIRCLEVILLE		\$2,047		\$85		\$320		\$2,482	\$5,518		44.45%		
DELIA		\$2,301		\$128		\$358		\$2,787	\$8,282		44.51%		
DENISON		\$3,011		\$615		\$478		\$4,104	\$9,849		41.87%		
HOLTON		\$42,884		\$24,993		\$9,033		\$74,429	\$278,238		28.94%		

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**Discussion Draft**

County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Govt.		
HOYT	\$8,543		\$520		\$1,089		\$8,132	\$19,078		42.62%			
MAYETTA	\$3,573		\$1,035		\$540		\$5,147	\$11,222		45.87%			
NETAWAKA	\$2,235		\$208		\$330		\$2,773	\$5,950		46.60%			
SOLDIER	\$1,808		\$89		\$282		\$2,157	\$4,888		44.31%			
WHITING	\$2,850		\$110		\$423		\$3,383	\$7,853		44.21%			
<b>Jefferson Totals:</b>	<b>\$94,897</b>	<b>\$94,897</b>	<b>\$25,808</b>	<b>\$197,521</b>	<b>\$13,288</b>	<b>\$51,488</b>	<b>\$477,279</b>	<b>\$193,759</b>	<b>\$1,156,773</b>		<b>29.71%</b>	<b>\$5,418,045</b>	<b>8.81%</b>
MCLOUTH	\$10,858		\$2,893		\$1,582		\$15,111	\$19,738		78.57%			
MERIDEN	\$9,391		\$5,300		\$1,355		\$10,048	\$20,537		78.13%			
NORTONVILLE	\$9,708		\$1,787		\$1,385		\$12,841	\$15,828		82.17%			
OSKALOOSA	\$18,281		\$8,517		\$2,385		\$25,143	\$32,404		77.59%			
OZAWIE	\$8,915		\$1,338		\$887		\$9,138	\$10,284		88.85%			
PERRY	\$13,302		\$2,950		\$1,828		\$18,081	\$50,848		35.56%			
VALLEY FALLS	\$19,009		\$3,581		\$2,855		\$29,245	\$30,388		83.07%			
WINCHESTER	\$9,255		\$1,484		\$1,248		\$11,988	\$13,938		85.88%			
<b>Jewell Totals:</b>	<b>\$28,072</b>	<b>\$28,072</b>	<b>\$8,078</b>	<b>\$73,389</b>	<b>\$4,494</b>	<b>\$23,553</b>	<b>\$183,850</b>	<b>\$53,808</b>	<b>\$125,915</b>		<b>99.28%</b>	<b>\$904,188</b>	<b>18.10%</b>
BURR OAK	\$3,421		\$489		\$578		\$4,488	\$8,578		87.91%			
ESBON	\$2,055		\$193		\$313		\$2,862	\$3,518		72.85%			
FORMOSO	\$1,583		\$848		\$243		\$2,474	\$3,189		78.04%			
JEWELL	\$8,538		\$1,805		\$1,012		\$9,453	\$12,527		78.48%			
MANKATO	\$12,804		\$2,201		\$2,083		\$17,088	\$24,395		70.05%			
RANDALL	\$1,187		\$860		\$195		\$2,042	\$2,892		75.88%			
WEBBER	\$485		\$0		\$72		\$557	\$731		78.21%			
<b>Johnson Totals:</b>	<b>\$2,883,551</b>	<b>\$2,889,709</b>	<b>\$2,233,055</b>	<b>\$3,022,401</b>	<b>\$755,452</b>	<b>\$848,521</b>	<b>\$12,830,889</b>	<b>\$82,745,312</b>	<b>\$17,279,224</b>		<b>38.80%</b>	<b>\$233,693,828</b>	<b>5.15%</b>
COUNTRYSIDE	\$2,478		\$1,087		\$894		\$4,280	\$19,544		21.80%			
DESOTO	\$18,173		\$8,511		\$4,873		\$29,558	\$343,782		8.80%			
EDGERTON	\$9,868		\$8,370		\$2,814		\$19,050	\$114,550		16.63%			
FAIRWAY	\$33,104		\$17,795		\$8,815		\$59,715	\$518,421		11.54%			
GARDNER	\$25,315		\$13,768		\$7,284		\$48,348	\$589,300		7.86%			
LEAWOOD	\$158,219		\$230,000		\$47,430		\$433,849	\$3,542,254		12.24%			
LENEXA	\$289,898		\$473,124		\$75,887		\$818,779	\$12,282,858		6.68%			
MERRIAM	\$93,754		\$81,524		\$25,728		\$201,007	\$3,817,738		5.06%			
MISSION	\$75,388		\$18,000		\$20,048		\$113,436	\$2,879,188		4.23%			
MISSION HILLS	\$27,337		\$58,000		\$7,590		\$92,927	\$443,111		20.97%			
MISSION WOODS	\$1,444		\$1,129		\$379		\$2,952	\$17,791		16.59%			
OLATHE	\$502,540		\$440,800		\$142,922		\$1,088,422	\$13,874,121		7.85%			
OVERLAND PARK	\$888,800		\$517,000		\$252,479		\$1,658,285	\$32,857,875		8.09%			
PRAIRIE VILLAGE	\$183,927		\$118,550		\$49,209		\$349,685	\$3,481,118		10.04%			
ROELAND PARK	\$81,121		\$17,848		\$18,270		\$95,038	\$1,254,348		7.58%			
SHAWNEE	\$301,135		\$209,834		\$83,840		\$594,809	\$8,890,379		8.83%			
SPRING HILL	\$17,875		\$13,974		\$4,892		\$36,841	\$349,571		10.54%			
WESTWOOD	\$14,059		\$8,017		\$3,743		\$25,818	\$344,462		7.50%			
WESTWOOD HILLS	\$3,042		\$1,768		\$874		\$5,682	\$48,825		12.13%			

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Discussion Draft

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County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Govt.		
<b>Kearny</b>	<b>Totals:</b>	\$83,505	\$83,505	\$20,134	\$238,857	\$5,798	\$19,950	\$489,948	\$127,797	\$0	ERR	\$1,428,487	32.87%
DEERFIELD		\$70,371		\$4,418		\$1,330		\$76,116	\$23,928		318.10%		
LAKIN		\$23,135		\$15,718		\$4,467		\$43,320	\$103,869		41.71%		
<b>Kingman</b>	<b>Totals:</b>	\$83,083	\$83,083	\$33,217	\$80,000	\$9,489	\$37,278	\$298,108	\$11,583	\$0	ERR	\$2,552,804	11.80%
CUNNINGHAM		\$7,478		\$2,060		\$1,075		\$10,811	\$0		ERR		
KINGMAN		\$44,716		\$25,289		\$9,711		\$78,716	\$0		ERR		
NASHVILLE		\$1,849		\$366		\$248		\$2,283	\$0		ERR		
NORWICH		\$9,358		\$4,253		\$1,029		\$11,840	\$0		ERR		
PENALOSA		\$283		\$106		\$25		\$425	\$0		ERR		
SPIVEY		\$1,230		\$579		\$197		\$2,008	\$11,583		17.31%		
ZENDA		\$1,341		\$584		\$203		\$2,109	\$0		ERR		
<b>Klowa</b>	<b>Totals:</b>	\$35,459	\$35,459	\$9,109	\$75,000	\$5,884	\$21,747	\$182,458	\$104,355	\$130,997	100.92%	\$1,082,081	18.89%
GREENSBURG		\$23,487		\$9,113		\$3,798		\$33,398	\$70,878		47.12%		
HAVILAND		\$8,182		\$2,230		\$1,260		\$11,871	\$22,183		52.66%		
MULLINVILLE		\$3,780		\$766		\$629		\$5,184	\$11,314		45.82%		
<b>Labette</b>	<b>Totals:</b>	\$131,039	\$131,039	\$145,771	\$53,000	\$35,898	\$54,472	\$551,020	\$1,824,582	\$981,872	34.99%	\$5,948,484	9.27%
ALTAMONT		\$7,973		\$3,248		\$2,259		\$13,480	\$51,562		28.14%		
BARTLETT		\$815		\$878		\$227		\$1,917	\$7,110		28.97%		
CHETOPA		\$10,328		\$5,342		\$2,750		\$18,418	\$141,747		12.99%		
EDNA		\$3,335		\$23,720		\$905		\$28,021	\$50,862		55.09%		
LABETTE		\$584		\$0		\$159		\$722	\$2,802		25.78%		
MOUND VALLEY		\$3,084		\$1,988		\$792		\$5,882	\$18,035		32.50%		
OSWEGO		\$14,225		\$13,762		\$3,868		\$31,855	\$144,318		22.07%		
PARSONS		\$99,718		\$98,837		\$24,878		\$212,233	\$1,408,150		15.07%		
<b>Lane</b>	<b>Totals:</b>	\$19,310	\$19,310	\$5,711	\$48,800	\$2,775	\$13,109	\$108,818	\$104,979	\$0	ERR	\$1,044,597	10.23%
DIGHTON		\$19,310		\$5,711		\$2,775		\$27,797	\$104,979		28.48%		
<b>Leavenworth</b>	<b>Totals:</b>	\$373,384	\$373,384	\$432,905	\$518,717	\$121,508	\$80,726	\$1,898,841	\$3,438,916	\$0	ERR	\$15,151,928	12.53%
BASEHOR		\$11,954		\$8,784		\$4,208		\$24,958	\$35,840		70.02%		
EASTON		\$3,001		\$587		\$937		\$4,505	\$10,504		42.89%		
LANSING		\$52,757		\$35,002		\$18,138		\$103,887	\$331,241		31.37%		
LEAVENWORTH		\$285,258		\$370,280		\$93,218		\$748,757	\$2,823,058		28.52%		
LIMWOOD		\$3,030		\$1,800		\$997		\$5,828	\$0		ERR		
TONGANOXIE		\$17,393		\$18,692		\$4,007		\$40,062	\$238,475		18.94%		
<b>Lincoln</b>	<b>Totals:</b>	\$24,148	\$24,148	\$4,439	\$80,882	\$3,828	\$17,205	\$134,825	\$58,372	\$134,533	76.98%	\$807,707	18.87%
BARNARD		\$1,592		\$290		\$275		\$2,157	\$3,854		55.97%		
BEVERLY		\$1,817		\$149		\$258		\$2,023	\$3,885		54.73%		
LINCOLN		\$18,989		\$3,000		\$2,899		\$22,888	\$39,367		57.63%		
SYLVAN GROVE		\$3,948		\$1,000		\$597		\$5,545	\$8,458		58.84%		
<b>Linn</b>	<b>Totals:</b>	\$93,837	\$93,837	\$19,471	\$218,457	\$8,538	\$30,955	\$482,896	\$138,717	\$0	ERR	\$1,921,958	24.07%

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# Discussion Draft

County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes	1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Govt.	
BLUE MOUND	\$8,025		\$917		\$538		\$7,480	\$0		ERR		
LACYGNE	\$25,836		\$8,443		\$2,480		\$34,669	\$72,400		47.76%		
MOUND CITY	\$18,973		\$3,322		\$1,845		\$23,840	\$81,162		39.14%		
PARKEK	\$8,167		\$883		\$595		\$7,625	\$0		ERR		
PLEASANTON	\$29,806		\$7,225		\$2,848		\$39,479	\$5,155		789.89%		
PRESCOTT	\$7,230		\$701		\$822		\$8,554	\$0		ERR		
<b>Logan Totals:</b>	<b>\$23,828</b>	<b>\$23,281</b>	<b>\$11,189</b>	<b>\$45,647</b>	<b>\$4,977</b>	<b>\$18,574</b>	<b>\$125,496</b>	<b>\$128,618</b>	<b>\$144,858</b>		<b>\$903,428</b>	<b>13.89%</b>
OAKLEY	\$21,469		\$10,195		\$4,518		\$38,182	\$114,920		31.48%		
RUSSELL SPRINGS	\$307		\$0		\$57		\$384	\$1,145		31.78%		
WINONA	\$2,052		\$994		\$402		\$3,448	\$10,553		32.68%		
<b>Lyon Totals:</b>	<b>\$200,725</b>	<b>\$200,725</b>	<b>\$208,432</b>	<b>\$333,008</b>	<b>\$15,284</b>	<b>\$58,923</b>	<b>\$1,085,098</b>	<b>\$2,834,068</b>	<b>\$1,651,194</b>		<b>\$10,097,070</b>	<b>10.55%</b>
ADMIRE	\$1,047		\$197		\$379		\$1,623	\$0		ERR		
ALLEN	\$1,353		\$413		\$484		\$2,230	\$0		ERR		
AMERKUS	\$9,324		\$4,204		\$2,207		\$12,735	\$13,785		92.32%		
BUSHONG	\$408		\$29		\$134		\$569	\$0		ERR		
EMPORIA	\$181,132		\$197,384		\$58,675		\$437,191	\$2,820,291		15.50%		
HARTFORD	\$3,839		\$1,747		\$1,184		\$8,789	\$0		ERR		
NEOSHO RAPIDS	\$1,874		\$717		\$588		\$2,977	\$0		ERR		
OLPE	\$3,070		\$1,000		\$1,031		\$5,100	\$0		ERR		
READING	\$1,880		\$741		\$828		\$3,247	\$0		ERR		
<b>Marion Totals:</b>	<b>\$78,320</b>	<b>\$78,320</b>	<b>\$58,080</b>	<b>\$148,818</b>	<b>\$18,989</b>	<b>\$47,282</b>	<b>\$423,809</b>	<b>\$525,849</b>	<b>\$433,501</b>		<b>\$3,257,909</b>	<b>13.00%</b>
BURNS	\$2,185		\$1,498		\$474		\$4,137	\$10,564		39.18%		
DURHAM	\$1,140		\$157		\$254		\$1,551	\$4,098		37.85%		
FLORENCE	\$8,107		\$5,455		\$1,315		\$12,877	\$30,584		42.13%		
GOESSEL	\$4,881		\$1,588		\$1,048		\$7,484	\$18,672		40.14%		
HILLSBORO	\$25,974		\$21,400		\$5,819		\$52,993	\$280,848		18.87%		
LEHIGH	\$1,730		\$369		\$411		\$2,509	\$8,919		38.27%		
LINCOLNVILLE	\$1,894		\$1,040		\$421		\$3,355	\$8,322		40.32%		
LOST SPRINGS	\$1,015		\$134		\$210		\$1,358	\$3,413		39.80%		
MARION	\$18,302		\$14,405		\$4,012		\$38,719	\$93,411		39.31%		
PEABODY	\$12,958		\$8,257		\$2,788		\$24,003	\$58,570		40.98%		
RAMONA	\$1,092		\$215		\$210		\$1,517	\$3,943		38.48%		
TAMPA	\$1,082		\$1,564		\$229		\$2,875	\$8,327		45.44%		
<b>Marshall Totals:</b>	<b>\$71,423</b>	<b>\$71,423</b>	<b>\$44,959</b>	<b>\$127,697</b>	<b>\$14,349</b>	<b>\$39,786</b>	<b>\$389,818</b>	<b>\$0</b>	<b>\$0</b>		<b>\$3,140,425</b>	<b>11.77%</b>
AXTELL	\$4,383		\$1,898		\$849		\$6,908	\$0		ERR		
BEATTIE	\$2,228		\$1,159		\$434		\$3,821	\$0		ERR		
BLUE RAPIDS	\$11,427		\$4,481		\$2,301		\$18,189	\$0		ERR		
FRANKFORT	\$8,383		\$5,058		\$1,987		\$10,388	\$0		ERR		
MARYSVILLE	\$33,861		\$29,915		\$9,821		\$70,697	\$0		ERR		
OKETO	\$1,170		\$341		\$258		\$1,770	\$0		ERR		
SUMMERFIELD	\$1,704		\$270		\$358		\$2,330	\$0		ERR		
VERMILLION	\$1,140		\$899		\$214		\$2,053	\$0		ERR		

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County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Govt.		
	ERR												
WATERVILLE	\$0,087		\$1,362		\$1,150		\$8,879	\$0					
<b>McPherson Totals:</b>	<b>\$180,844</b>	<b>\$180,844</b>	<b>\$160,164</b>	<b>\$261,000</b>	<b>\$43,088</b>	<b>\$69,270</b>	<b>\$895,210</b>	<b>\$1,065,048</b>	<b>\$1,201,694</b>		<b>42.53%</b>	<b>\$10,404,937</b>	<b>8.60%</b>
CANTON	\$7,090		\$2,871		\$1,751		\$11,712	\$50,928			23.00%		
GALVA	\$5,819		\$2,223		\$1,391		\$9,433	\$41,344			22.81%		
INMAN	\$9,247		\$10,061		\$2,187		\$21,485	\$84,993			25.28%		
LINDSBORG	\$27,491		\$14,209		\$9,348		\$48,049	\$292,342			16.44%		
MARQUETTE	\$5,299		\$1,630		\$26,782		\$33,691	\$35,581			94.69%		
MCPHERSON	\$111,002		\$122,000		\$1,255		\$234,257	\$1,054,542			22.21%		
MOUNDRIDGE	\$13,678		\$8,500		\$1,101		\$23,280	\$97,830			23.84%		
WINDOM	\$1,217		\$970		\$292		\$2,180	\$7,888			28.38%		
<b>Meade Totals:</b>	<b>\$45,487</b>	<b>\$45,487</b>	<b>\$17,303</b>	<b>\$61,504</b>	<b>\$9,377</b>	<b>\$21,914</b>	<b>\$218,031</b>	<b>\$126,122</b>	<b>\$159,107</b>		<b>93.58%</b>	<b>\$1,302,833</b>	<b>16.74%</b>
115 FOWLER	\$8,499		\$1,769		\$1,158		\$11,426	\$20,843			54.82%		
MEADE	\$22,719		\$12,162		\$3,214		\$38,084	\$68,588			55.54%		
PLAINS	\$14,249		\$3,372		\$2,005		\$19,626	\$36,690			53.49%		
<b>Mami Totals:</b>	<b>\$142,597</b>	<b>\$143,843</b>	<b>\$76,224</b>	<b>\$278,142</b>	<b>\$24,270</b>	<b>\$68,003</b>	<b>\$731,179</b>	<b>\$1,170,760</b>	<b>\$1,061,700</b>		<b>45.12%</b>	<b>\$7,832,811</b>	<b>9.58%</b>
FONTANA	\$1,843		\$824		\$284		\$2,781	\$5,589			49.40%		
LOUISBURG	\$24,802		\$7,400		\$4,317		\$36,319	\$201,561			18.02%		
OSAWATOMIE	\$57,503		\$24,000		\$9,660		\$91,163	\$331,222			27.52%		
PAOLA	\$58,849		\$44,000		\$9,989		\$112,846	\$632,368			17.84%		
<b>Mitchell Totals:</b>	<b>\$43,304</b>	<b>\$44,143</b>	<b>\$29,101</b>	<b>\$79,806</b>	<b>\$11,823</b>	<b>\$27,832</b>	<b>\$235,409</b>	<b>\$348,795</b>	<b>\$308,313</b>		<b>49.10%</b>	<b>\$2,143,837</b>	<b>10.88%</b>
BELOIT	\$31,946		\$24,035		\$8,538		\$84,518	\$264,948			24.35%		
CAWKER CITY	\$4,623		\$1,832		\$1,268		\$7,723	\$33,664			22.84%		
GLEN ELDER	\$3,524		\$1,800		\$953		\$6,077	\$26,183			23.23%		
HUNTER	\$911		\$691		\$235		\$1,836	\$7,160			25.85%		
SCOTTSVILLE	\$204		\$43		\$55		\$302	\$1,404			21.52%		
TIPTON	\$2,096		\$900		\$574		\$3,569	\$15,456			23.06%		
<b>Montgomery Totals:</b>	<b>\$223,693</b>	<b>\$223,693</b>	<b>\$79,009</b>	<b>\$234,102</b>	<b>\$67,807</b>	<b>\$78,367</b>	<b>\$904,771</b>	<b>\$3,386,169</b>	<b>\$2,251,492</b>		<b>23.72%</b>	<b>\$9,580,571</b>	<b>9.44%</b>
CANEY	\$16,097		\$8,700		\$4,979		\$29,778	\$254,845			11.69%		
CHERRYVALE	\$19,234		\$9,900		\$5,860		\$34,994	\$181,273			21.70%		
COFFEYVILLE	\$100,852		\$58,560		\$30,782		\$180,174	\$1,533,303			12.40%		
DEARING	\$3,340		\$311		\$915		\$4,565	\$4,351			104.92%		
ELK CITY	\$2,806		\$420		\$825		\$3,881	\$3,398			113.42%		
HAVANA	\$944		\$135		\$264		\$1,343	\$1,230			109.15%		
INDEPENDENCE	\$77,631		\$0		\$23,417		\$101,048	\$1,424,078			7.10%		
LIBERTY	\$1,092		\$788		\$331		\$2,212	\$1,423			155.39%		
TYRO	\$1,896		\$195		\$554		\$2,845	\$2,471			107.07%		
<b>Morris Totals:</b>	<b>\$41,148</b>	<b>\$41,148</b>	<b>\$16,370</b>	<b>\$94,051</b>	<b>\$7,209</b>	<b>\$22,711</b>	<b>\$222,636</b>	<b>\$132,323</b>	<b>\$248,212</b>		<b>63.62%</b>	<b>\$1,489,198</b>	<b>14.95%</b>
COUNCIL GROVE	\$27,065		\$15,200		\$4,641		\$46,906	\$92,280			50.83%		
DUNLAP	\$788		\$38		\$138		\$984	\$2,075			48.44%		
DWIGHT	\$4,431		\$272		\$840		\$5,544	\$12,863			43.10%		

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County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Gov't.		
LATIMER	\$239		\$0		\$38		\$275	\$522			62.65%		
PARKERVILLE	\$334		\$50		\$57		\$442	\$929			47.56%		
WHITE CITY	\$9,474		\$870		\$1,162		\$8,306	\$18,548			44.79%		
WILSEY	\$1,818		\$140		\$334		\$2,290	\$5,108			44.43%		
<b>Morton Totals:</b>	<b>\$94,415</b>	<b>\$94,415</b>	<b>\$13,780</b>	<b>\$155,414</b>	<b>\$5,832</b>	<b>\$19,152</b>	<b>\$319,018</b>	<b>\$193,050</b>	<b>\$0</b>		ERR	<b>\$1,420,793</b>	<b>22.45%</b>
ELKHART	\$54,191		\$10,558		\$4,935		\$99,684	\$193,050			38.10%		
RICHFIELD	\$1,178		\$0		\$112		\$1,288	\$0			ERR		
ROLLA	\$9,046		\$3,232		\$785		\$13,065	\$0			ERR		
<b>Nemaha Totals:</b>	<b>\$98,160</b>	<b>\$98,102</b>	<b>\$35,719</b>	<b>\$124,308</b>	<b>\$11,915</b>	<b>\$31,747</b>	<b>\$335,949</b>	<b>\$440,731</b>	<b>\$445,913</b>		49.52%	<b>\$2,844,870</b>	<b>11.81%</b>
BERN	\$2,213		\$953		\$430		\$3,295	\$8,720			37.79%		
CENTRALIA	\$5,278		\$2,370		\$953		\$8,598	\$19,898			43.22%		
CORNING	\$1,854		\$795		\$277		\$2,726	\$8,480			42.20%		
GOFF	\$1,817		\$953		\$330		\$2,800	\$7,028			39.85%		
ONEIDA	\$920		\$33		\$187		\$1,120	\$2,784			40.54%		
SABETHA	\$27,310		\$18,948		\$4,937		\$51,195	\$288,422			17.87%		
SENECA	\$23,853		\$11,782		\$4,188		\$39,602	\$97,883			40.48%		
WETMORE	\$3,319		\$505		\$633		\$4,457	\$11,581			38.55%		
<b>Neosho Totals:</b>	<b>\$96,358</b>	<b>\$96,358</b>	<b>\$87,102</b>	<b>\$118,528</b>	<b>\$25,921</b>	<b>\$45,572</b>	<b>\$447,838</b>	<b>\$1,808,413</b>	<b>\$353,690</b>		73.07%	<b>\$4,284,132</b>	<b>10.50%</b>
CHANUTE	\$74,988		\$54,300		\$20,148		\$149,414	\$1,621,001			9.22%		
EARLTON	\$548		\$32		\$148		\$727	\$1,892			42.93%		
ERIE	\$10,084		\$4,880		\$2,639		\$17,803	\$128,955			13.87%		
GALESBURG	\$1,281		\$1,702		\$380		\$3,323	\$8,547			38.88%		
STARK	\$827		\$154		\$178		\$959	\$2,307			41.59%		
ST. PAUL	\$5,430		\$3,284		\$1,471		\$10,185	\$23,845			42.83%		
THAYER	\$3,440		\$2,780		\$959		\$7,189	\$24,085			29.87%		
<b>Ness Totals:</b>	<b>\$35,848</b>	<b>\$35,848</b>	<b>\$14,801</b>	<b>\$55,918</b>	<b>\$5,528</b>	<b>\$25,178</b>	<b>\$173,178</b>	<b>\$11,080</b>	<b>\$0</b>		ERR	<b>\$1,152,267</b>	<b>15.03%</b>
BAZINE	\$4,887		\$1,598		\$781		\$7,268	\$0			ERR		
BROWNELL	\$581		\$244		\$87		\$912	\$0			ERR		
NESS CITY	\$22,599		\$10,560		\$3,455		\$36,614	\$0			ERR		
RANSOM	\$5,058		\$2,389		\$811		\$8,258	\$11,080			74.87%		
UTICA	\$2,721		\$70		\$394		\$3,185	\$0			ERR		
<b>Norton Totals:</b>	<b>\$38,148</b>	<b>\$38,012</b>	<b>\$25,911</b>	<b>\$72,173</b>	<b>\$7,818</b>	<b>\$24,090</b>	<b>\$202,150</b>	<b>\$197,875</b>	<b>\$0</b>		ERR	<b>\$1,845,051</b>	<b>12.29%</b>
ALMENA	\$3,919		\$2,379		\$790		\$7,088	\$0			ERR		
CLAYTON	\$834		\$54		\$181		\$1,089	\$233			459.11%		
EDMOND	\$340		\$85		\$84		\$489	\$0			ERR		
LENORA	\$3,051		\$1,989		\$888		\$5,725	\$0			ERR		
NORTON	\$27,984		\$21,404		\$8,118		\$55,504	\$197,442			28.11%		
<b>Osage Totals:</b>	<b>\$90,340</b>	<b>\$90,340</b>	<b>\$48,062</b>	<b>\$133,344</b>	<b>\$18,550</b>	<b>\$47,781</b>	<b>\$428,417</b>	<b>\$338,491</b>	<b>\$475,142</b>		57.13%	<b>\$4,428,228</b>	<b>9.83%</b>
BURLINGAME	\$11,158		\$3,572		\$2,280		\$17,010	\$37,151			45.78%		
CARBONDALE	\$15,853		\$5,768		\$3,279		\$24,900	\$53,683			48.40%		

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3/14/96



DISCUSSION DRAFT

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County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Govt		
LYNDON	\$10,013		\$7,781		\$2,189		\$19,883	\$45,828			43.61%		
MELVERN	\$4,398		\$1,800		\$881		\$7,079	\$15,155			48.71%		
OLIVET	\$814		\$58		\$127		\$799	\$1,707			48.79%		
OSAGE CITY	\$27,921		\$17,200		\$5,780		\$50,882	\$111,992			45.43%		
OVERBROOK	\$9,553		\$9,900		\$1,818		\$18,289	\$35,588			51.34%		
QUENEMO	\$3,835		\$483		\$802		\$5,121	\$12,759			40.13%		
SCRANTON	\$9,908		\$2,500		\$1,414		\$10,910	\$22,652			48.18%		
<b>Osborne Totals:</b>	<b>\$31,253</b>	<b>\$31,253</b>	<b>\$18,884</b>	<b>\$57,410</b>	<b>\$7,272</b>	<b>\$20,782</b>	<b>\$188,834</b>	<b>\$87,450</b>	<b>\$89,538</b>		<b>122.21%</b>	<b>\$1,071,958</b>	<b>15.56%</b>
ALTON	\$1,017		\$628		\$235		\$1,880	\$2,917			64.44%		
DOWNS	\$9,809		\$9,422		\$2,257		\$18,078	\$27,385			67.84%		
NATOMA	\$3,408		\$2,387		\$819		\$8,874	\$9,979			68.88%		
OSBORNE	\$15,731		\$9,277		\$3,713		\$28,721	\$44,523			64.51%		
PORTIS	\$1,139		\$170		\$248		\$1,550	\$2,648			58.81%		
<b>Ottawa Totals:</b>	<b>\$37,090</b>	<b>\$37,090</b>	<b>\$14,242</b>	<b>\$78,045</b>	<b>\$7,350</b>	<b>\$26,435</b>	<b>\$200,253</b>	<b>\$115,991</b>	<b>\$235,170</b>		<b>60.20%</b>	<b>\$1,509,457</b>	<b>13.27%</b>
BENNINGTON	\$5,973		\$1,442		\$1,192		\$8,807	\$15,514			55.48%		
CULVER	\$1,705		\$155		\$358		\$2,218	\$4,172			53.18%		
DELPHOS	\$5,200		\$1,940		\$1,014		\$8,154	\$29,099			28.03%		
MINNEAPOLIS	\$20,875		\$8,920		\$4,099		\$33,894	\$57,781			58.68%		
TESCOTT	\$3,338		\$1,785		\$888		\$5,809	\$9,447			61.49%		
<b>Pawnee Totals:</b>	<b>\$51,412</b>	<b>\$51,412</b>	<b>\$34,207</b>	<b>\$80,837</b>	<b>\$10,829</b>	<b>\$28,238</b>	<b>\$258,733</b>	<b>\$223,032</b>	<b>\$229,350</b>		<b>69.89%</b>	<b>\$2,388,917</b>	<b>10.75%</b>
BURDETT	\$2,466		\$1,607		\$512		\$4,585	\$9,789			49.84%		
GARFIELD	\$2,348		\$554		\$502		\$3,403	\$7,970			42.70%		
LARNED	\$44,734		\$31,000		\$9,410		\$85,144	\$197,899			43.02%		
ROSEL	\$1,884		\$1,040		\$404		\$3,315	\$7,375			44.94%		
<b>Phillips Totals:</b>	<b>\$43,458</b>	<b>\$43,458</b>	<b>\$24,045</b>	<b>\$97,703</b>	<b>\$9,288</b>	<b>\$27,418</b>	<b>\$245,348</b>	<b>\$0</b>	<b>\$0</b>		<b>ERR</b>	<b>\$1,788,321</b>	<b>13.87%</b>
AGRA	\$3,115		\$880		\$703		\$4,698	\$0			ERR		
GLADE	\$973		\$118		\$218		\$1,305	\$0			ERR		
KIRWIN	\$2,804		\$835		\$523		\$3,882	\$0			ERR		
LOGAN	\$8,111		\$4,407		\$1,217		\$11,736	\$0			ERR		
LONG ISLAND	\$1,841		\$1,112		\$388		\$3,121	\$0			ERR		
PHILLIPSBURG	\$27,325		\$15,388		\$5,845		\$48,558	\$0			ERR		
PRAIRIE VIEW	\$1,071		\$658		\$248		\$1,975	\$0			ERR		
SPEED	\$819		\$649		\$148		\$1,416	\$0			ERR		
<b>Pottawatomie Totals:</b>	<b>\$185,050</b>	<b>\$188,288</b>	<b>\$38,568</b>	<b>\$325,944</b>	<b>\$18,397</b>	<b>\$54,003</b>	<b>\$808,228</b>	<b>\$822,823</b>	<b>\$0</b>		<b>ERR</b>	<b>\$4,705,859</b>	<b>17.17%</b>
BELVUE	\$4,873		\$1,713		\$457		\$6,843	\$0			ERR		
EMMETT	\$3,725		\$280		\$332		\$4,338	\$0			ERR		
HAVENSVILLE	\$3,042		\$550		\$284		\$3,876	\$0			ERR		
LOUISVILLE	\$4,849		\$453		\$488		\$5,770	\$0			ERR		
OLSBURG	\$4,320		\$850		\$423		\$5,394	\$0			ERR		
ONAGA	\$17,127		\$3,200		\$1,875		\$22,002	\$50,551			43.52%		
ST. GEORGE	\$8,849		\$1,230		\$881		\$11,060	\$0			ERR		

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County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes	1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid	
	City	County	City	County	City	County				City	County Govt.		
ST. MARYS	\$40,338		\$10,240		\$4,012		\$34,890	\$219,487		24.87%			
WAMEGO	\$83,454		\$18,335		\$8,428		\$108,217	\$530,398		20.40%			
WESTMORELAND	\$12,190		\$1,843		\$1,219		\$15,052	\$22,407		67.18%			
WHEATON	\$2,381		\$272		\$218		\$2,871	\$0		ERR			
<b>Pratt Totals:</b>	<b>\$70,025</b>	<b>\$70,025</b>	<b>\$18,388</b>	<b>\$69,363</b>	<b>\$15,831</b>	<b>\$39,411</b>	<b>\$283,044</b>	<b>\$531,023</b>	<b>\$558,819</b>		<b>32.01%</b>	<b>\$3,513,225</b>	<b>8.06%</b>
BYERS	\$431		\$13		\$93		\$537	\$2,575		20.85%			
COATS	\$1,180		\$55		\$252		\$1,487	\$7,473		19.89%			
CULLISON	\$1,114		\$128		\$248		\$1,480	\$7,527		19.80%			
IUKA	\$1,835		\$314		\$383		\$2,532	\$13,519		18.73%			
PRATT	\$62,113		\$17,369		\$14,129		\$93,611	\$477,863		19.59%			
PRESTON	\$1,848		\$315		\$368		\$2,328	\$11,595		20.09%			
SAWYER	\$1,704		\$195		\$360		\$2,259	\$10,472		21.57%			
<b>Rawlins Totals:</b>	<b>\$25,354</b>	<b>\$25,354</b>	<b>\$3,430</b>	<b>\$48,482</b>	<b>\$3,523</b>	<b>\$19,179</b>	<b>\$125,332</b>	<b>\$57,348</b>	<b>\$142,718</b>		<b>65.18%</b>	<b>\$819,532</b>	<b>15.29%</b>
ATWOOD	\$20,210		\$2,194		\$2,811		\$25,215	\$45,055		55.97%			
HERNDON	\$2,489		\$205		\$332		\$3,007	\$5,298		58.77%			
MCDONALD	\$2,675		\$1,031		\$379		\$4,085	\$8,995		58.40%			
<b>Reno Totals:</b>	<b>\$382,104</b>	<b>\$382,104</b>	<b>\$297,380</b>	<b>\$348,537</b>	<b>\$115,880</b>	<b>\$130,921</b>	<b>\$1,854,707</b>	<b>\$8,987,921</b>	<b>\$2,702,854</b>		<b>31.80%</b>	<b>\$19,930,411</b>	<b>8.30%</b>
ABBYVILLE	\$1,118		\$325		\$344		\$1,787	\$9,838		18.17%			
ARLINGTON	\$3,658		\$468		\$1,099		\$5,223	\$28,309		18.45%			
BUHLER	\$10,214		\$8,088		\$3,129		\$21,431	\$110,718		18.36%			
HAVEN	\$9,583		\$3,977		\$2,942		\$16,503	\$92,274		17.88%			
HUTCHINSON	\$314,558		\$258,000		\$95,218		\$985,773	\$8,148,993		8.17%			
LANGDON	\$495		\$80		\$150		\$705	\$3,879		18.18%			
NICKERSON	\$9,099		\$0,150		\$2,893		\$17,939	\$85,858		20.89%			
PARTRIDGE	\$1,709		\$315		\$557		\$2,581	\$14,814		17.42%			
PLEVNA	\$934		\$344		\$300		\$1,579	\$9,198		17.18%			
PRETTY PRAIRIE	\$4,808		\$1,217		\$1,578		\$7,901	\$44,584		17.05%			
SOUTH HUTCHINSON	\$19,558		\$17,972		\$5,783		\$43,313	\$374,437		11.57%			
SYLVIA	\$2,408		\$418		\$739		\$3,622	\$19,998		18.11%			
TURON	\$3,147		\$812		\$923		\$4,881	\$29,274		18.87%			
WILLOWBROOK	\$759		\$1,218		\$230		\$2,207	\$11,751		18.78%			
<b>Republic Totals:</b>	<b>\$41,284</b>	<b>\$41,284</b>	<b>\$21,278</b>	<b>\$92,300</b>	<b>\$7,981</b>	<b>\$28,420</b>	<b>\$232,548</b>	<b>\$181,659</b>	<b>\$240,762</b>		<b>67.28%</b>	<b>\$1,578,462</b>	<b>14.75%</b>
AGENDA	\$828		\$125		\$183		\$1,116	\$2,894		41.43%			
BELLEVILLE	\$25,738		\$14,180		\$4,988		\$44,881	\$104,273		43.04%			
COURTLAND	\$3,509		\$2,188		\$948		\$9,343	\$13,137		48.28%			
CUBA	\$2,474		\$943		\$449		\$3,990	\$7,977		44.70%			
MUNDEN	\$1,460		\$452		\$279		\$2,191	\$5,032		43.54%			
NARKA	\$1,159		\$780		\$224		\$2,184	\$4,507		48.01%			
REPUBLIC	\$1,812		\$930		\$375		\$3,110	\$7,109		43.84%			
SCANDIA	\$4,307		\$2,000		\$857		\$7,184	\$18,930		42.31%			
<b>Rice Totals:</b>	<b>\$73,547</b>	<b>\$73,547</b>	<b>\$24,877</b>	<b>\$148,000</b>	<b>\$18,203</b>	<b>\$38,571</b>	<b>\$372,805</b>	<b>\$285,881</b>	<b>\$334,238</b>		<b>77.23%</b>	<b>\$2,825,958</b>	<b>13.19%</b>

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h/s

3/17/96

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County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes	1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Gov't	
ALDEN	\$1,676		\$91		\$368		\$2,133	\$5,357		39.82%		
BUSHTON	\$3,137		\$1,400		\$656		\$5,193	\$11,758		44.18%		
CHASE	\$5,299		\$881		\$1,116		\$7,298	\$17,605		40.88%		
FREDERICK	\$189		\$0		\$38		\$207	\$542		38.10%		
GENESEO	\$3,511		\$783		\$805		\$5,099	\$13,479		37.83%		
LITTLE RIVER	\$4,580		\$1,000		\$1,107		\$6,687	\$17,808		37.44%		
LYONS	\$33,904		\$12,318		\$7,480		\$53,701	\$133,105		40.34%		
RAYMOND	\$1,152		\$228		\$237		\$1,615	\$3,734		43.24%		
STERLING	\$20,140		\$7,978		\$4,459		\$32,576	\$82,093		39.68%		
<b>Riley Totals:</b>	<b>\$350,410</b>	<b>\$347,192</b>	<b>\$485,123</b>	<b>\$400,104</b>	<b>\$94,235</b>	<b>\$80,525</b>	<b>\$1,787,689</b>	<b>\$8,190,020</b>	<b>\$994,547</b>	<b>43.24%</b>	<b>\$14,500,025</b>	<b>12.12%</b>
LEONARDVILLE	\$3,215		\$1,855		\$870		\$5,941	\$8,390		70.81%		
MANHATTAN	\$328,312		\$475,158		\$87,802		\$889,132	\$8,025,349		11.08%		
OGDEN	\$12,853		\$5,099		\$3,356		\$21,310	\$83,011		25.67%		
RANDOLPH	\$1,114		\$329		\$307		\$1,749	\$2,529		68.18%		
RILEY	\$9,916		\$2,682		\$2,038		\$11,636	\$70,741		16.45%		
<b>Roots Totals:</b>	<b>\$44,557</b>	<b>\$44,557</b>	<b>\$18,105</b>	<b>\$80,824</b>	<b>\$9,107</b>	<b>\$27,800</b>	<b>\$235,781</b>	<b>\$151,177</b>	<b>\$0</b>	<b>ERR</b>	<b>\$1,441,450</b>	<b>18.38%</b>
DAMAR	\$1,148		\$550		\$239		\$1,938	\$0		ERR		
PALCO	\$3,019		\$1,839		\$597		\$5,455	\$0		ERR		
PLAINVILLE	\$22,208		\$10,204		\$4,598		\$37,008	\$104,389		36.48%		
STOCKTON	\$15,398		\$5,635		\$3,198		\$24,139	\$48,808		81.57%		
WOODSTON	\$1,240		\$495		\$254		\$1,989	\$0		ERR		
ZURICH	\$1,545		\$382		\$315		\$2,242	\$0		ERR		
<b>Rush Totals:</b>	<b>\$29,370</b>	<b>\$29,370</b>	<b>\$9,035</b>	<b>\$68,395</b>	<b>\$5,703</b>	<b>\$21,145</b>	<b>\$183,017</b>	<b>\$0</b>	<b>\$0</b>	<b>ERR</b>	<b>\$947,994</b>	<b>17.20%</b>
ALEXANDER	\$809		\$21		\$181		\$1,091	\$0		ERR		
BISON	\$2,684		\$1,037		\$504		\$4,224	\$0		ERR		
LACROSSE	\$15,203		\$9,094		\$3,025		\$24,323	\$0		ERR		
LIEBENTHAL	\$1,197		\$321		\$237		\$1,756	\$0		ERR		
MCCRACKEN	\$2,459		\$838		\$453		\$3,750	\$0		ERR		
OTIS	\$4,108		\$803		\$773		\$5,481	\$0		ERR		
RUSH CENTER	\$1,882		\$0		\$382		\$2,244	\$0		ERR		
TINKEN	\$930		\$121		\$188		\$1,240	\$0		ERR		
<b>Russell Totals:</b>	<b>\$57,015</b>	<b>\$57,015</b>	<b>\$30,869</b>	<b>\$96,503</b>	<b>\$12,745</b>	<b>\$31,583</b>	<b>\$285,511</b>	<b>\$380,488</b>	<b>\$325,755</b>	<b>56.82%</b>	<b>\$2,081,243</b>	<b>13.72%</b>
BUNKER HILL	\$1,021		\$768		\$237		\$2,026	\$7,168		28.19%		
DORRANCE	\$1,793		\$537		\$402		\$2,732	\$10,033		27.23%		
GORHAM	\$2,811		\$1,233		\$574		\$4,418	\$15,981		27.65%		
LUCAS	\$4,147		\$1,414		\$878		\$6,437	\$22,520		28.54%		
LURAY	\$2,400		\$720		\$521		\$3,641	\$13,728		28.52%		
PARADISE	\$807		\$121		\$135		\$883	\$3,202		28.96%		
RUSSELL	\$43,913		\$25,794		\$9,880		\$79,587	\$285,102		27.92%		
WALDO	\$524		\$82		\$119		\$725	\$2,738		28.48%		
<b>Salline Totals:</b>	<b>\$308,470</b>	<b>\$308,470</b>	<b>\$390,564</b>	<b>\$399,888</b>	<b>\$104,781</b>	<b>\$91,810</b>	<b>\$1,803,963</b>	<b>\$7,894,131</b>	<b>\$5,297,470</b>	<b>15.10%</b>	<b>\$20,791,931</b>	<b>7.71%</b>

3/17/96

# Discussion Draft

4-8-7

County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Govt.		
ASSARIA	\$2,737		\$1,301		\$938		\$4,974	\$33,009		18.07%			
BROOKVILLE	\$1,598		\$500		\$518		\$2,814	\$17,739		14.73%			
GYPSUM	\$2,584		\$4,532		\$941		\$8,058	\$43,757		18.41%			
NEW CAMBRIA	\$1,077		\$78		\$368		\$1,519	\$10,821		14.30%			
SALINA	\$299,100		\$384,000		\$101,567		\$784,887	\$7,778,170		10.09%			
SMOLAN	\$1,375		\$155		\$438		\$1,987	\$12,835		15.32%			
<b>Scott Totals:</b>	<b>\$39,167</b>	<b>\$39,167</b>	<b>\$33,235</b>	<b>\$77,485</b>	<b>\$7,983</b>	<b>\$22,781</b>	<b>\$219,818</b>	<b>\$275,787</b>	<b>\$265,837</b>		<b>52.49%</b>	<b>\$1,983,983</b>	<b>11.19%</b>
SCOTT CITY	\$39,167		\$33,235		\$7,983		\$80,385	\$275,787		28.15%			
<b>Sedgwick Totals:</b>	<b>\$2,547,042</b>	<b>\$2,573,120</b>	<b>\$3,015,141</b>	<b>\$684,068</b>	<b>\$1,131,743</b>	<b>\$389,898</b>	<b>\$10,301,008</b>	<b>\$37,962,442</b>	<b>\$18,097,028</b>		<b>19.83%</b>	<b>\$195,078,985</b>	<b>5.28%</b>
ANDALE	\$4,108		\$4,918		\$1,978		\$11,003	\$85,515		18.79%			
BEL AIRE	\$28,784		\$10,134		\$12,555		\$48,473	\$313,015		15.81%			
BENTLEY	\$2,809		\$1,809		\$1,192		\$5,411	\$33,519		19.14%			
CHENEY	\$11,307		\$11,781		\$5,379		\$28,487	\$171,828		18.57%			
CLEARWATER	\$13,595		\$11,077		\$8,205		\$30,878	\$188,701		18.38%			
COLWICH	\$7,806		\$8,169		\$3,871		\$17,748	\$110,771		16.02%			
DERBY	\$108,551		\$118,500		\$49,084		\$274,135	\$1,841,875		18.70%			
EASTBOROUGH	\$8,485		\$12,852		\$2,818		\$22,183	\$112,834		19.68%			
GARDEN PLAIN	\$5,287		\$8,834		\$2,575		\$14,508	\$85,942		18.88%			
GODDARD	\$13,075		\$13,049		\$5,914		\$32,038	\$177,753		18.02%			
HAYSVILLE	\$80,828		\$44,587		\$25,789		\$131,002	\$738,807		17.74%			
KECHI	\$3,750		\$3,703		\$2,053		\$9,508	\$81,508		15.45%			
MAIZE	\$11,022		\$8,209		\$5,091		\$24,322	\$144,911		18.78%			
MOUNT HOPE	\$5,839		\$2,512		\$2,888		\$11,249	\$73,979		15.20%			
PARK CITY	\$38,808		\$23,545		\$18,528		\$78,879	\$480,748		16.64%			
VALLEY CENTER	\$28,271		\$28,487		\$11,823		\$68,880	\$383,044		17.38%			
VIOLA	\$1,340		\$214		\$828		\$2,180	\$14,502		15.03%			
WICHITA	\$2,203,842		\$2,707,180		\$975,568		\$5,888,808	\$33,183,589		17.74%			
<b>Seward Totals:</b>	<b>\$150,780</b>	<b>\$150,780</b>	<b>\$87,427</b>	<b>\$141,901</b>	<b>\$35,844</b>	<b>\$48,853</b>	<b>\$913,444</b>	<b>\$4,798,509</b>	<b>\$1,198,697</b>		<b>28.31%</b>	<b>\$8,008,139</b>	<b>10.21%</b>
KISMET	\$3,733		\$722		\$929		\$5,384	\$42,892		12.55%			
LIBERAL	\$147,047		\$86,705		\$34,914		\$268,668	\$4,753,817		5.85%			
<b>Shawnee Totals:</b>	<b>\$1,005,439</b>	<b>\$1,005,439</b>	<b>\$982,878</b>	<b>\$1,062,877</b>	<b>\$410,893</b>	<b>\$148,522</b>	<b>\$4,815,848</b>	<b>\$21,798,383</b>	<b>\$1,517,300</b>		<b>148.10%</b>	<b>\$70,865,228</b>	<b>8.53%</b>
AUBURN	\$7,403		\$1,477		\$3,177		\$12,057	\$54,128		22.28%			
ROSSVILLE	\$8,574		\$1,859		\$3,442		\$13,875	\$82,444		18.59%			
SILVER LAKE	\$11,327		\$2,141		\$4,908		\$18,378	\$19,897		93.29%			
TOPEKA	\$977,238		\$977,583		\$198,817		\$2,353,818	\$21,640,854		10.88%			
WILLARD	\$890		\$38		\$348		\$1,280	\$1,443		88.74%			
<b>Sheridan Totals:</b>	<b>\$23,522</b>	<b>\$23,522</b>	<b>\$7,458</b>	<b>\$55,927</b>	<b>\$3,188</b>	<b>\$19,919</b>	<b>\$133,532</b>	<b>\$0</b>	<b>\$0</b>		<b>ERR</b>	<b>\$1,020,288</b>	<b>13.09%</b>
HOXIE	\$19,880		\$7,158		\$2,712		\$29,728	\$0		ERR			
SELDEN	\$3,662		\$300		\$474		\$4,338	\$0		ERR			
<b>Sherman Totals:</b>	<b>\$48,354</b>	<b>\$48,354</b>	<b>\$25,884</b>	<b>\$100,911</b>	<b>\$10,788</b>	<b>\$23,988</b>	<b>\$254,378</b>	<b>\$383,477</b>	<b>\$558,978</b>		<b>30.64%</b>	<b>\$2,228,050</b>	<b>11.42%</b>

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11.11.70

# Discussion Draft

4-28

City/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As % of Sales & Comp. Use Taxes	1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City County Gov't		
GOODLAND	\$43,922		\$25,000		\$10,283		\$79,186	\$347,337		22.80%		
KANORADO	\$2,431		\$984		\$525		\$3,940	\$18,140		21.41%		
<b>Smith Totals:</b>	<b>\$31,792</b>	<b>\$31,792</b>	<b>\$17,037</b>	<b>\$73,301</b>	<b>\$9,139</b>	<b>\$23,893</b>	<b>\$183,795</b>	<b>\$0</b>	<b>\$0</b>	<b>ERR</b>	<b>\$1,190,387</b>	<b>15.44%</b>
ATHOL	\$851		\$152		\$187		\$1,170	\$0		ERR		
CEDAR	\$252		\$80		\$49		\$381	\$0		ERR		
GAYLORD	\$1,713		\$1,030		\$334		\$3,977	\$0		ERR		
KENSINGTON	\$5,483		\$2,122		\$980		\$8,565	\$0		ERR		
LEBANON	\$3,593		\$1,518		\$687		\$5,779	\$0		ERR		
SMITH CENTER	\$18,920		\$12,134		\$3,942		\$35,998	\$0		ERR		
<b>Stafford Totals:</b>	<b>\$43,774</b>	<b>\$43,774</b>	<b>\$14,745</b>	<b>\$83,201</b>	<b>\$9,984</b>	<b>\$27,920</b>	<b>\$200,397</b>	<b>\$98,515</b>	<b>\$139,439</b>	<b>98.74%</b>	<b>\$1,340,834</b>	<b>14.95%</b>
HUDSON	\$2,014		\$224		\$315		\$2,553	\$3,789		87.21%		
MACKSVILLE	\$9,159		\$3,299		\$1,058		\$10,514	\$18,234		84.77%		
RADIUM	\$598		\$0		\$97		\$695	\$1,081		84.33%		
SEWARD	\$897		\$822		\$133		\$1,452	\$1,552		119.31%		
STAFFORD	\$18,969		\$3,870		\$2,884		\$23,523	\$39,784		85.77%		
ST. JOHN	\$17,138		\$8,530		\$2,897		\$28,385	\$40,084		85.77%		
<b>Stanton Totals:</b>	<b>\$43,281</b>	<b>\$43,282</b>	<b>\$8,750</b>	<b>\$110,700</b>	<b>\$3,290</b>	<b>\$14,484</b>	<b>\$221,787</b>	<b>\$59,992</b>	<b>\$111,141</b>	<b>151.96%</b>	<b>\$1,034,301</b>	<b>21.44%</b>
JOHNSON	\$38,039		\$4,250		\$2,907		\$45,196	\$52,805		85.92%		
MANTER	\$5,242		\$2,500		\$383		\$8,125	\$7,387		109.99%		
<b>Stevens Totals:</b>	<b>\$138,344</b>	<b>\$138,344</b>	<b>\$19,380</b>	<b>\$347,245</b>	<b>\$7,255</b>	<b>\$24,243</b>	<b>\$974,791</b>	<b>\$311,182</b>	<b>\$0</b>	<b>ERR</b>	<b>\$2,180,352</b>	<b>31.24%</b>
HUGOTON	\$128,174		\$18,380		\$9,780		\$153,293	\$311,182		49.28%		
MOSCOW	\$10,171		\$1,000		\$485		\$11,898	\$0		ERR		
<b>Sumner Totals:</b>	<b>\$180,513</b>	<b>\$155,112</b>	<b>\$121,257</b>	<b>\$268,571</b>	<b>\$48,900</b>	<b>\$68,979</b>	<b>\$837,331</b>	<b>\$1,658,085</b>	<b>\$0</b>	<b>ERR</b>	<b>\$7,771,588</b>	<b>10.77%</b>
ARGONIA	\$4,918		\$1,584		\$1,183		\$7,885	\$19,147		40.14%		
BELLE PLAINE	\$15,325		\$8,420		\$3,820		\$27,365	\$72,397		37.80%		
CALDWELL	\$12,557		\$8,751		\$2,744		\$24,052	\$78,235		31.55%		
CONWAY SPRINGS	\$12,881		\$5,350		\$3,053		\$21,284	\$45,875		48.56%		
GEUDA SPRINGS	\$1,894		\$79		\$478		\$2,591	\$0		ERR		
HUNNEWELL	\$812		\$87		\$184		\$1,063	\$0		ERR		
MAYFIELD	\$1,024		\$112		\$248		\$1,382	\$4,297		32.18%		
MILAN	\$1,015		\$37		\$222		\$1,274	\$0		ERR		
MULVANE	\$30,351		\$33,557		\$13,880		\$83,788	\$357,594		23.43%		
OXFORD	\$10,819		\$3,580		\$2,401		\$18,580	\$91,723		28.86%		
SOUTH HAVEN	\$3,903		\$798		\$879		\$5,579	\$0		ERR		
WELLINGTON	\$79,134		\$58,842		\$18,010		\$156,085	\$1,021,017		15.29%		
<b>Thomas Totals:</b>	<b>\$58,139</b>	<b>\$58,885</b>	<b>\$30,107</b>	<b>\$84,898</b>	<b>\$12,848</b>	<b>\$31,873</b>	<b>\$299,347</b>	<b>\$598,750</b>	<b>\$553,288</b>	<b>28.06%</b>	<b>\$2,448,298</b>	<b>10.47%</b>
BREWSTER	\$2,809		\$1,390		\$629		\$4,828	\$28,919		18.89%		
COLBY	\$52,248		\$27,500		\$11,555		\$81,302	\$341,473		18.86%		
GEM	\$990		\$189		\$203		\$1,382	\$7,840		18.09%		
MENLO	\$471		\$70		\$110		\$951	\$3,998		18.29%		

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County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes	1993 Personal Income Tax Liability	Countywide Income Tax Surchage To Replace State Aid	
	City	County	City	County	City	County				City	County Govt.		
REXFORD	\$1,621		\$958		\$349		\$2,929	\$16,720		17.52%			
<b>Trego Totals:</b>	<b>\$27,024</b>	<b>\$27,024</b>	<b>\$13,332</b>	<b>\$58,785</b>	<b>\$4,573</b>	<b>\$18,029</b>	<b>\$148,783</b>	<b>\$223,541</b>	<b>\$0</b>	<b>ERR</b>	<b>ERR</b>	<b>\$788,462</b>	<b>18.87%</b>
COLLYER	\$1,694		\$220		\$267		\$2,180	\$0		ERR			
WAKEENEY	\$25,330		\$13,112		\$4,306		\$42,748	\$223,541		19.12%			
<b>Wabaussee Totals:</b>	<b>\$42,008</b>	<b>\$42,008</b>	<b>\$12,141</b>	<b>\$69,525</b>	<b>\$5,921</b>	<b>\$21,449</b>	<b>\$193,053</b>	<b>\$125,094</b>	<b>\$170,752</b>	<b>75.24%</b>		<b>\$1,808,349</b>	<b>10.68%</b>
ALMA	\$12,464		\$2,478		\$1,795		\$16,735	\$72,870		23.03%			
ALTA VISTA	\$9,824		\$2,209		\$917		\$9,949	\$11,572		85.98%			
ESKRIDGE	\$7,408		\$5,508		\$1,084		\$14,000	\$18,061		77.51%			
HARVEYVILLE	\$3,814		\$500		\$533		\$4,847	\$5,554		87.27%			
MAPLE HILL	\$5,815		\$507		\$448		\$9,771	\$7,969		85.01%			
MCFARLAND	\$3,200		\$439		\$785		\$4,624	\$5,041		91.74%			
PAXICO	\$2,484		\$302		\$358		\$3,144	\$4,231		74.31%			
<b>Wallace Totals:</b>	<b>\$15,768</b>	<b>\$15,768</b>	<b>\$2,785</b>	<b>\$39,040</b>	<b>\$2,007</b>	<b>\$11,779</b>	<b>\$67,144</b>	<b>\$0</b>	<b>\$0</b>	<b>ERR</b>	<b>ERR</b>	<b>\$529,421</b>	<b>16.55%</b>
SHARON SPRINGS	\$14,519		\$2,391		\$1,850		\$18,781	\$0		ERR			
WALLACE	\$1,247		\$394		\$157		\$1,798	\$0		ERR			
<b>Washington Totals:</b>	<b>\$43,398</b>	<b>\$47,051</b>	<b>\$11,806</b>	<b>\$101,138</b>	<b>\$7,380</b>	<b>\$30,125</b>	<b>\$240,898</b>	<b>\$108,205</b>	<b>\$228,458</b>	<b>78.74%</b>		<b>\$1,385,710</b>	<b>17.84%</b>
BARNES	\$1,979		\$974		\$384		\$3,017	\$5,328		58.64%			
GREENLEAF	\$4,187		\$0		\$982		\$4,869	\$10,847		44.89%			
HADDAM	\$2,317		\$370		\$411		\$3,098	\$5,443		56.91%			
HANOVER	\$8,206		\$2,425		\$1,385		\$12,076	\$20,357		59.32%			
HOLLENBERG	\$338		\$84		\$55		\$457	\$754		60.58%			
LINN	\$5,811		\$2,053		\$915		\$8,579	\$13,782		62.25%			
MAHASKA	\$1,158		\$208		\$201		\$1,588	\$2,734		57.33%			
MORROWVILLE	\$2,051		\$397		\$324		\$2,772	\$4,485		62.09%			
PALMER	\$1,438		\$333		\$265		\$2,034	\$3,681		55.55%			
VINING	\$558		\$182		\$108		\$348	\$1,391		60.94%			
WASHINGTON	\$15,495		\$5,100		\$2,872		\$23,268	\$39,445		58.98%			
<b>Wichita Totals:</b>	<b>\$21,243</b>	<b>\$21,243</b>	<b>\$8,400</b>	<b>\$51,693</b>	<b>\$3,580</b>	<b>\$14,804</b>	<b>\$120,733</b>	<b>\$80,599</b>	<b>\$143,448</b>	<b>61.00%</b>		<b>\$1,205,760</b>	<b>10.01%</b>
LEOTI	\$21,243		\$8,400		\$3,580		\$33,223	\$80,599		41.24%			
<b>Wilson Totals:</b>	<b>\$60,160</b>	<b>\$60,160</b>	<b>\$26,559</b>	<b>\$141,814</b>	<b>\$13,155</b>	<b>\$30,991</b>	<b>\$332,840</b>	<b>\$919,851</b>	<b>\$0</b>	<b>ERR</b>	<b>ERR</b>	<b>\$2,323,847</b>	<b>14.31%</b>
ALTOONA	\$4,321		\$1,264		\$940		\$8,525	\$0		ERR			
BENEDICT	\$155		\$62		\$34		\$251	\$0		ERR			
BUFFALO	\$2,777		\$1,583		\$812		\$4,972	\$0		ERR			
COYVILLE	\$738		\$69		\$183		\$970	\$0		ERR			
FREDONIA	\$24,872		\$14,720		\$5,454		\$44,845	\$284,981		15.74%			
NEODESHA	\$28,925		\$8,818		\$5,828		\$41,569	\$334,070		12.42%			
NEW ALBANY	\$573		\$43		\$127		\$743	\$0		ERR			
<b>Woodson Totals:</b>	<b>\$28,898</b>	<b>\$28,898</b>	<b>\$11,043</b>	<b>\$60,939</b>	<b>\$4,874</b>	<b>\$18,702</b>	<b>\$149,154</b>	<b>\$129,728</b>	<b>\$0</b>	<b>ERR</b>	<b>ERR</b>	<b>\$720,363</b>	<b>20.71%</b>
NEOSHO FALLS	\$1,845		\$174		\$147		\$2,368	\$0		ERR			

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3/14/98

County/Cities	1995 City/County Revenue Sharing		1995 LAVTRF		Highway Aid From Demand Transfers @ 8.025%		Demand Transfers State Aid Total	1995 City Sales & Comp. Use Tax	1995 Co. Sales & Comp. Use Tax	Demand Transfers As A % of Sales & Comp. Use Taxes		1993 Personal Income Tax Liability	Countywide Income Tax Surcharge To Replace State Aid
	City	County	City	County	City	County				City	County Govt		
JURONTO	\$3,728		\$862		\$822		\$5,211	\$8,805			78.67%		
YATES CENTER	\$21,327		\$10,007		\$3,705		\$35,839	\$122,924			28.50%		
<b>Wyandotte Totals:</b>	<b>\$934,272</b>	<b>\$928,788</b>	<b>\$1,408,180</b>	<b>\$781,733</b>	<b>\$548,021</b>	<b>\$23,128</b>	<b>\$4,918,083</b>	<b>\$24,858,253</b>	<b>\$2,358,723</b>		<b>73.48%</b>	<b>\$32,390,828</b>	<b>14.28%</b>
BONNER SPRINGS	\$38,703		\$48,714		\$22,903		\$108,320	\$1,432,408			7.42%		
EDWARDSVILLE	\$22,789		\$2,484		\$12,829		\$18,082	\$387,759			9.82%		
KANSAS CITY	\$887,088		\$1,350,000		\$508,124		\$2,725,212	\$22,068,407			11.87%		
LAKE QUINRA	\$7,712		\$9,982		\$2,185		\$16,859	\$67,681			24.91%		
<b>TOTALS</b>	<b>\$10,887,708</b>	<b>\$16,887,708</b>	<b>\$14,069,224</b>	<b>\$20,280,082</b>	<b>\$5,052,934</b>	<b>\$4,982,421</b>	<b>\$77,770,079</b>	<b>\$280,202,284</b>	<b>\$33,831,778</b>		<b>27.75%</b>	<b>\$838,037,858</b>	<b>8.28%</b>

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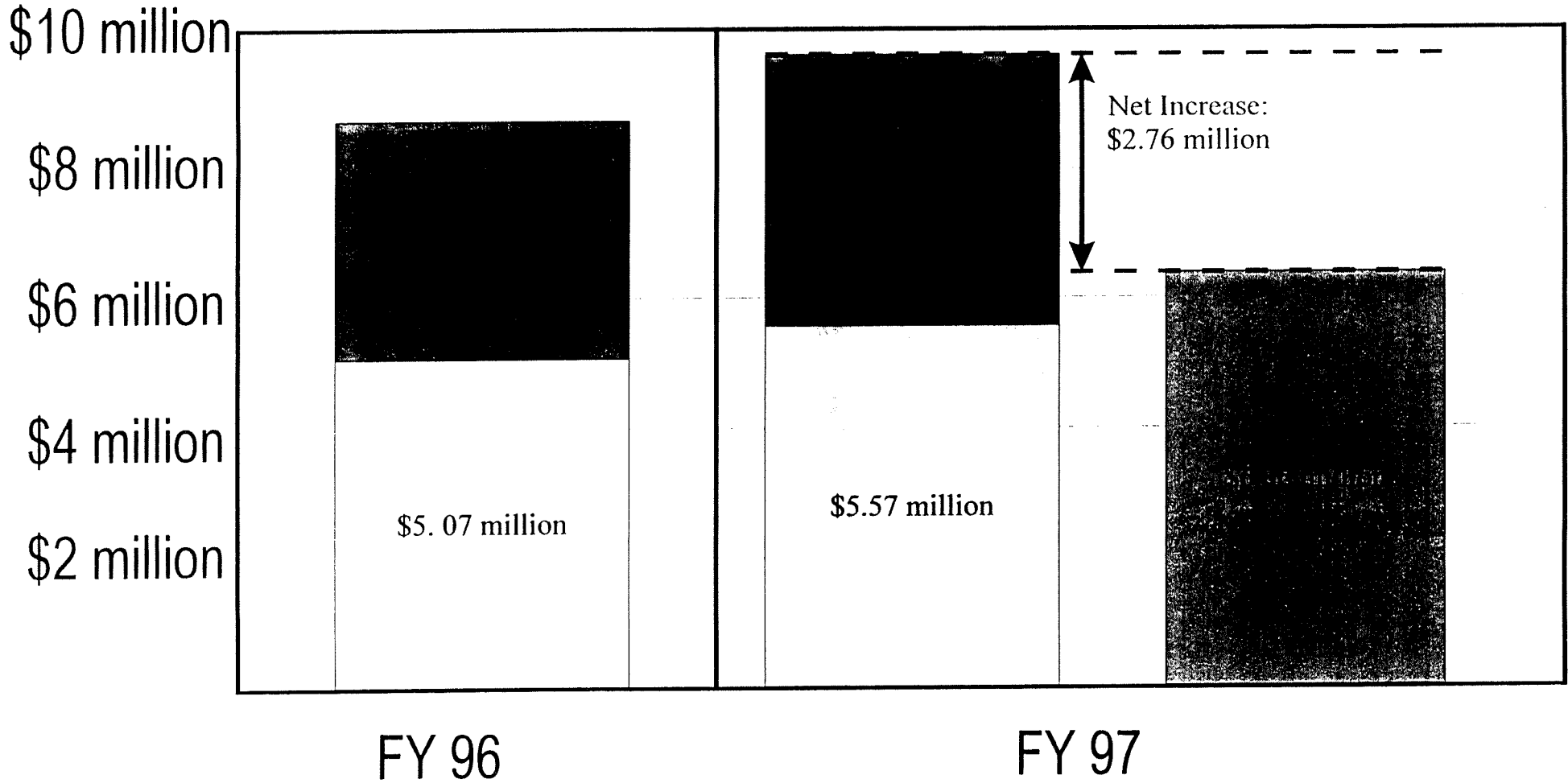
2/14/96

# Johnson County Revenue Increases vs. Demand Transfer Revenue (Adjusted For Levy Rollback)\*

Source: Johnson County Clerks Office, Kansas League of Municipalities, Kansas Dept. of Revenue

Prepared by Rep. Phill Kline's Office

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Property Tax Revenue Increase



Sales Tax Revenue Increase



Demand Transfer Revenue

\* - The FY 96 increases were adjusted to consider the levy roll back from FY 95 to FY 96. The individual millage value was calculated on Real FY 96 average county mill levy. FY 97 increased revenue is based on no levy reduction and Real FY 96 dollars multiplied but projected increases based on empirical trends in increases.

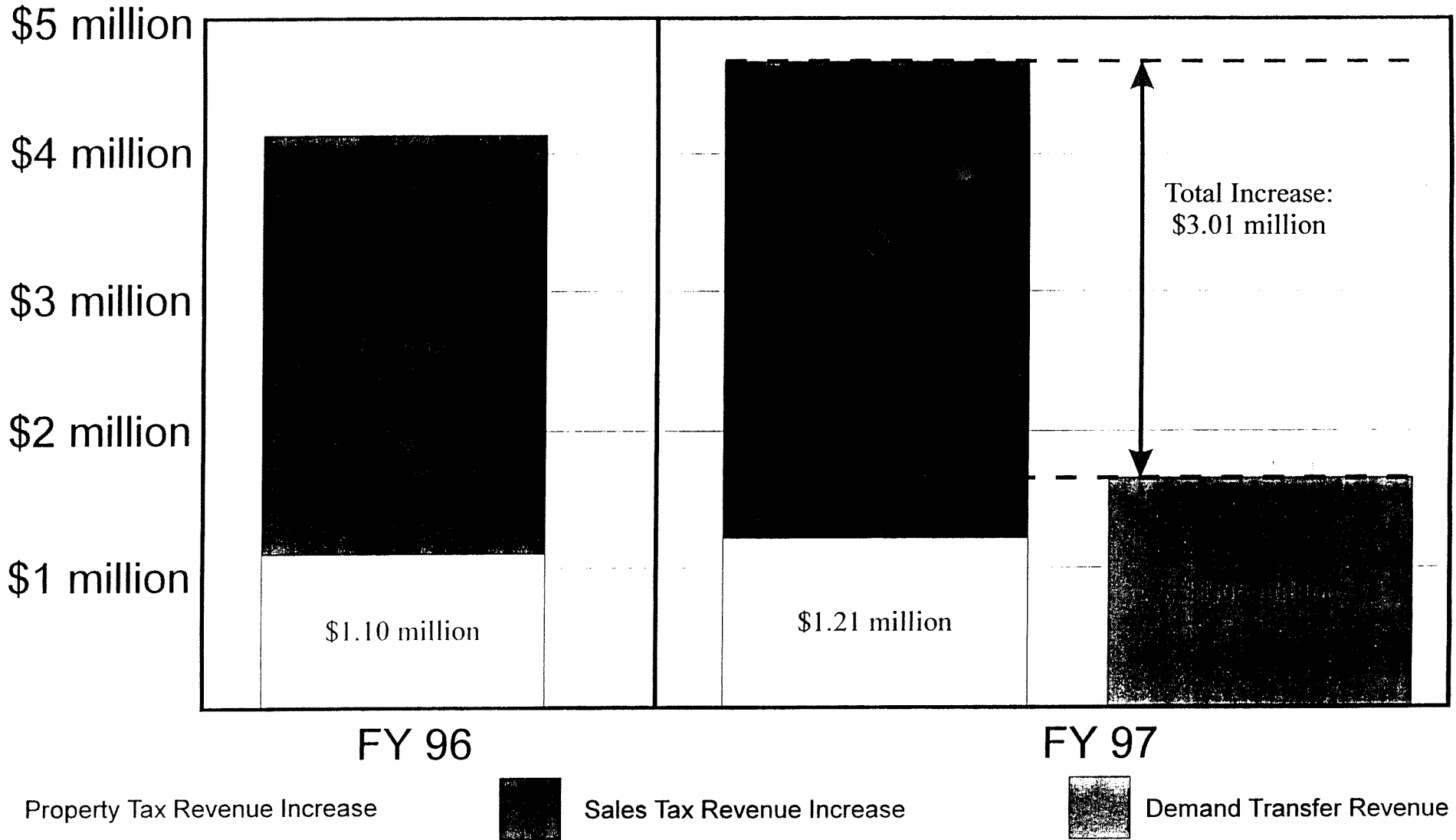


# Overland Park Revenue Increases vs. Demand Transfer Revenue (Adjusted For Levy Rollback)\*

Source: Johnson County Clerks Office, Kansas League of Municipalities, Kansas Dept. of Revenue

Prepared by Rep. Phill Kline's Office

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\* - The FY 96 increases were adjusted to consider the levy roll back from FY 95 to FY 96. The individual millage value was calculated on Real FY 96 average city mill levy. FY 97 increased revenue is based on no levy reduction and Real FY 96 dollars multiplied but projected increases based on empirical trends in increases.

Exempt first \$18,000 (of single-family residential) and mobile home property from the 35 mills

Fiscal Year	Reduction in Local Effort and the Amount of Additional SGF Spending Required to Fully Fund School Finance	Cumulative Additional Spending Required
1997	\$18,737,187	\$18,737,187
1998	\$34,542,866	\$53,280,053
1999	\$38,783,891	\$92,063,951
2000	\$43,029,966	\$135,093,917
2001	\$47,275,134	\$182,371,051
2002	\$51,521,468	\$233,892,519
2003	\$55,769,037	\$289,661,556
2004	\$60,017,916	\$349,679,472
2005	\$64,268,182	\$413,947,654

Exempt first \$60,000 (of single-family residential) and mobile home property from the 35 mills

Fiscal Year	Reduction in Local Effort and the Amount of Additional SGF Spending Required to Fully Fund School Finance	Cumulative Additional Spending Required
1997	\$83,108,873	\$83,108,873
1998	\$147,107,239	\$230,216,112
1999	\$155,617,920	\$385,834,032
2000	\$164,385,697	\$550,219,729
2001	\$173,425,996	\$723,645,725
2002	\$182,755,169	\$906,400,894
2003	\$192,390,547	\$1,098,791,441
2004	\$202,350,503	\$1,301,141,944
2005	\$212,654,513	\$1,513,796,457

Exempt first \$28,000 (of single-family residential) and mobile home property from the 35 mills

Fiscal Year	Reduction in Local Effort and the Amount of Additional SGF Spending Required to Fully Fund School Finance	Cumulative Additional Spending Required
1997	\$36,482,803	\$36,482,803
1998	\$65,002,028	\$101,484,831
1999	\$69,408,508	\$170,893,339
2000	\$73,825,832	\$244,719,171
2001	\$78,254,651	\$322,973,822
2002	\$82,695,654	\$405,669,476
2003	\$87,149,573	\$492,819,049
2004	\$91,617,183	\$584,436,232
2005	\$96,099,304	\$680,535,536

Exempt first \$78,000 (of single-family residential) and mobile home property from the 35 mills

Fiscal Year	Reduction in Local Effort and the Amount of Additional SGF Spending Required to Fully Fund School Finance	Cumulative Additional Spending Required
1997	\$88,264,924	\$88,264,924
1998	\$156,599,897	\$244,864,821
1999	\$166,296,338	\$411,161,159
2000	\$176,321,020	\$587,482,179
2001	\$186,693,639	\$774,175,818
2002	\$197,435,071	\$971,610,889
2003	\$208,567,444	\$1,180,178,333
2004	\$220,114,215	\$1,400,292,548
2005	\$232,100,247	\$1,632,392,795

Exempt first \$38,000 (of single-family residential) and mobile home property from the 35 mills

Fiscal Year	Reduction in Local Effort and the Amount of Additional SGF Spending Required to Fully Fund School Finance	Cumulative Additional Spending Required
1997	\$52,357,316	\$52,357,316
1998	\$92,364,304	\$144,721,620
1999	\$97,120,226	\$241,841,846
2000	\$101,907,958	\$343,749,804
2001	\$106,729,409	\$450,479,213
2002	\$111,586,603	\$562,065,816
2003	\$116,481,684	\$678,547,500
2004	\$121,416,926	\$799,964,426
2005	\$126,394,737	\$926,359,163

Exempt first \$88,000 (of single-family residential) and mobile home property from the 35 mills

Fiscal Year	Reduction in Local Effort and the Amount of Additional SGF Spending Required to Fully Fund School Finance	Cumulative Additional Spending Required
1997	\$92,444,304	\$92,444,304
1998	\$164,442,096	\$256,886,400
1999	\$175,361,232	\$432,247,632
2000	\$186,681,971	\$618,929,603
2001	\$198,428,409	\$817,358,012
2002	\$210,626,090	\$1,027,984,102
2003	\$223,302,086	\$1,251,286,188
2004	\$236,485,098	\$1,487,771,286
2005	\$250,205,546	\$1,737,976,832

Exempt first \$48,000 (of single-family residential) and mobile home property from the 35 mills

Fiscal Year	Reduction in Local Effort and the Amount of Additional SGF Spending Required to Fully Fund School Finance	Cumulative Additional Spending Required
1997	\$65,423,161	\$65,423,161
1998	\$115,179,128	\$180,602,289
1999	\$120,742,940	\$301,345,229
2000	\$126,387,036	\$427,732,265
2001	\$132,116,233	\$559,848,498
2002	\$137,935,637	\$697,784,135
2003	\$143,850,661	\$841,634,796
2004	\$149,867,042	\$991,501,838
2005	\$155,990,862	\$1,147,492,700

Exempt first \$98,000 (of single-family residential) and mobile home property from the 35 mills

Fiscal Year	Reduction in Local Effort and the Amount of Additional SGF Spending Required to Fully Fund School Finance	Cumulative Additional Spending Required
1997	\$95,453,454	\$95,453,454
1998	\$170,275,741	\$265,729,195
1999	\$182,406,911	\$448,136,106
2000	\$195,012,406	\$643,148,512
2001	\$208,120,687	\$851,269,199
2002	\$221,761,920	\$1,073,031,119
2003	\$235,968,082	\$1,308,999,201
2004	\$250,773,069	\$1,559,772,270
2005	\$266,212,811	\$1,825,985,081

Exempt first \$58,000 (of single-family residential) and mobile home property from the 35 mills

Fiscal Year	Reduction in Local Effort and the Amount of Additional SGF Spending Required to Fully Fund School Finance	Cumulative Additional Spending Required
1997	\$75,866,972	\$75,866,972
1998	\$134,057,017	\$209,923,989
1999	\$141,402,866	\$351,326,849
2000	\$148,933,909	\$500,260,758
2001	\$156,667,397	\$656,928,155
2002	\$164,609,225	\$821,537,384
2003	\$172,774,022	\$994,311,410
2004	\$181,175,117	\$1,175,486,527
2005	\$189,826,131	\$1,365,312,658

Exempt first \$108,000 (of single-family residential) and mobile home property from the 35 mills

Fiscal Year	Reduction in Local Effort and the Amount of Additional SGF Spending Required to Fully Fund School Finance	Cumulative Additional Spending Required
1997	\$97,798,711	\$97,798,711
1998	\$175,259,559	\$273,058,270
1999	\$189,109,774	\$462,168,044
2000	\$203,537,458	\$665,705,502
2001	\$218,577,258	\$884,282,760
2002	\$234,265,901	\$1,118,548,661
2003	\$250,642,318	\$1,369,190,979
2004	\$267,747,731	\$1,636,938,710
2005	\$285,626,017	\$1,922,564,727