

Approved: 1-13-00
Date

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE.

The meeting was called to order by Chairperson Senator Audrey Langworthy at 11:08 a.m. on January 12, 2000, in Room 519-S of the Capitol.

All members were present except:

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor of Statutes Office
Shirley Higgins, Committee Secretary

Conferees appearing before the committee: Richard Kaplan, Kansas Association of Certified
Development Companies
Shirley Sicilian, Kansas Department of Revenue
Tony Folsom, Kansas Board of Tax Appeals
Shirley Moses, Division of Accounts and Reports

Others attending: See attached list.

Richard Kaplan, Kansas Association of Certified Development Companies, requested the introduction of a bill which would assist small Kansas businesses through a tax credit program. Mr. Kaplan explained that the 12 certified development companies in Kansas provide financial structuring and tax services to businesses utilizing state, local, SBA, and private funding sources for the start up and expansion of businesses. The proposed legislation would allow small business owners that receive SBA guaranteed loans to take a tax credit equal to the amount of the fees the borrower had to pay on the loan. The effect of the tax credit would increase the number of Kansas small business owners who receive assistance, thereby promoting job expansion and economic development in Kansas. Mr. Kaplan noted that the State of Oklahoma and the State of Missouri have passed similar measures. He believes that passage of this legislation in Kansas would allow Kansas to compete with surrounding states in providing an incentive to small business which use the SBA program.

Senator Steffes moved to introduce the bill, seconded by Senator Praeger. The motion carried.

Shirley Sicilian, Kansas Department of Revenue, requested the introduction of four bills. The first bill would provide taxpayer benefits and incentives for compliance. It would create a managed sales tax audit program, allow tax penalties to be phased in at 1 percent a month up to 24 percent, increase the estimated filing threshold from \$200 to \$350, allow relief from tax liability for an "innocent spouse," allow a credit for electronic filing, and clarify certain provisions of the withholding tax law. The second bill would shift the incidence of certain excise taxes to the consumer with regard to motor fuel and cigarette taxes on Native American lands. The third bill would allow a confidentiality exception for the gaming commission with regard to its statutory responsibility to perform background examinations on certain gaming employees and on manufacturers selling certain equipment to gaming industry firms in Kansas. The fourth bill concerns the Department's goal to encourage electronic filing of tax returns. It would shift the administration of the local intangibles tax which is currently filed with the state income tax, yet, cannot be filed electronically. (Attachment 1)

Senator Corbin moved to introduce all four bills, seconded by Senator Donovan. The motion carried.

Tony Folsom, Kansas Board of Tax Appeals (BOTA) requested the introduction of a bill relating to property taxation and concerning certain appeal processes and procedures. He explained that the provisions of the bill concern the publication of BOTA orders, single-family residential appeals, the authority for Small Claims to hear tax grievances, the clarification of who can appear on behalf of taxpayers and counties, and a waiver of the 60 day period to conduct small claims hearings. (Attachment 2)

Senator Lee moved to introduce the bill, seconded by Senator Hardenburger. The motion carried.

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE
Room 519-S, Statehouse, at 11:08 a.m. on January 12, 2000.

Shirley Moses, Director, Division of Accounts and Reports followed with a report regarding the cities and counties "Truth in Taxation" budgeting provision passed in the 1999 Legislative Session. Ms. Moses called the Committee's attention to a handout with attachments as follows:

- Attachment A, a photocopy of pertinent legislation;
- Attachment B, a copy of computation sheet developed by the municipal staff and distributed to governing bodies as part of the instructions to be used in their 2000 budget preparations;
- Attachment C, a county comparison of tax levies report sorted by 1999 actual to maximum variance percent prepared by Accounts and Reports; and
- Attachment D, a city comparison of tax levies report sorted by 1999 actual to maximum variance percent prepared by accounts and reports. (Attachment 3)

Ms. Moses discussed the computation sheet step by step, using Allen County as an example. She noted that the sheet needs to be adjusted to add the debt service for the current year back into the allowable levy. That will be included on next year's computation sheet. Ms. Moses went on to explain the data on the county and city comparison reports. She noted that the Division notified all local jurisdictions that needed a resolution that they would be allowed to explain in a few sentences why they went over the maximum allowable budget increase. The last page of Attachments C and D includes reasons given by counties and cities. Ms. Moses noted that the Division has not experienced any problems in administering the provisions of the legislation.

The meeting was adjourned at 11:50 a.m.

The next meeting is scheduled for January 13, 1999.

SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: January 12, 2000

NAME	REPRESENTING
Randy Allen	Kansas Association of Counties
Anne Spiess	Peterson Public Affairs Group
Marcie Hess	Sedgwick County
Larry Kleeman	League of KS Municipalities
Don Moler	LKM
Kelly Kuitala	City of Overland Park
Nancy Tector	Johnson County
Ron APPLETOFT	Water District No 1 of Jo. Co.
Martin Hawver	Hawver's Capitol Report
TEAMY Diel	State Gaming Agency
JIM GARDNER	DEPT. OF ADMIN
Ashley Sherard	O.P. Chamber of Commerce
MARK BECK	KDOT
Don Seifert	City of Olathe
Ann Dukes	DOB
Karl Peterphn	KS Taxpayers Network
Tony Folsom	ROTA
SHIRLEN Moses	DOFA, DVR
Roger Rooker	✓ ✓

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Office of Policy & Research

TESTIMONY

To: Senator Audrey Langworthy
Chair, Senate Assessment and Taxation Committee
From: Shirley Sicilian
Re: Requests for Introduction of KDOR Bills
Date: January 12, 2000

Senator Langworthy and members of the Committee, thank you very much for the opportunity to come before you today. We respectfully request introduction of four bills:

1. Provide Taxpayer Benefits and Incentives for Compliance. This bill would:

- Create a "Managed Sales Tax Audit Program." Under this program, the director of taxation could enter an agreement with an eligible taxpayer to do a self-audit against an audit plan developed by the director. To encourage participation, the bill would allow a 50% interest rate reduction on assessments identified by the eligible taxpayer.
- Allow tax penalties to be phased in at 1% a month, up to 24%. Currently, a taxpayer owes a 10% late penalty, even if they are just a day or two late. After 6 months, the current penalty jumps to 25%. This bill allows the penalty to track more closely with the passage of time. The penalty would be more reasonable in the early days, and would eventually climb to a full 24%.
- Increase the estimated filing threshold from \$200 to \$350. There is a two-prong test for determining whether an individual must file estimated individual income tax returns. One of those two prongs is whether the individual can reasonably expect to owe \$200 above and beyond withholding and credits. This bill would move that threshold to \$350.
- Allow relief from tax liability for an "Innocent Spouse." New federal provisions allow the IRS to relieve an "innocent spouse" from income tax liability. This federal relief from liability automatically flows through to provide relief at the state level. But where there is no federal liability, there can be no federal "innocent spouse" finding. And, the state does not have any provision to grant this relief. This bill would provide for that relief to be granted at the state level.
- Allow a credit for electronic filing. One of the department's strategic goals is to increase the number of electronic filers. A sustained large increase in the share of electronic filers could produce significant long-term cost savings for the department. We find that taxpayers

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Attachment 1

who try this filing method are very pleased with it and intend to continue filing electronically. This bill would encourage individuals to try electronic filing by allowing them a \$2 credit for doing so. The credit would be in place for tax years 2000 and 2001 only.

- Clarify certain provisions of the withholding tax law. The current Kansas withholding statutes do not specify how certain non-wage payments, like gambling winnings or periodic pension payments, are to be withheld. The state currently follows federal treatment. This bill would clarify Kansas adherence to the federal treatment.

2. Shift the Incidence of Certain Excise Taxes to the Consumer. A recent ruling by the federal district court could restrict Kansas' ability to fully collect its motor fuel and cigarette and tobacco taxes on Native American lands. Although the department is currently appealing the court's finding, we are requesting introduction of this bill as an alternative approach. This bill would address the district court's concerns by shifting the legal situs of those taxes, without affecting the current collection structure.

3. Allow a Confidentiality Exception for the Gaming Commission. The Kansas Gaming Commission has a statutory responsibility to perform background examinations on certain gaming employees and on manufacturers selling certain equipment to gaming industry firms in Kansas. One of the aspects of the background examination is a financial review, which includes tax status. However, the Kansas tax confidentiality statutes do not currently provide an exception for the gaming commission reviews. This bill would provide that exception.

4. Shift Administration of the Local Intangibles Tax. As mentioned above, one of the department's strategic goals is to encourage electronic filing. A barrier to that goal is the requirement that the state administer the local city and county intangibles tax. The local intangibles tax is currently filed with the state income tax, yet it cannot currently be filed electronically. This bill would remove the state's responsibility to process that local tax.

PRESENTATION TO
SENATE COMMITTEE ON ASSESSMENT AND TAXATION
January 12, 2000
BY
TONY R. FOLSOM
EXECUTIVE DIRECTOR/GENERAL COUNSEL
KANSAS BOARD OF TAX APPEALS

Madam Chair and Members of the Committee:

I welcome the opportunity to appear before you today to introduce proposed legislation relating to property taxation and concerning certain appeal processes and procedures.

PUBLICATION OF BOARD ORDERS

Currently, K.S.A. 1999 Supp. 74-2433(d) provides that orders of the Regular Division of the Board that are deemed of sufficient importance to be published are to be delivered to the Director of Printing to be published. When this language was placed into law in 1998, Board staff met with personnel of the Division of Printing to determine how to "print and publish" the Board orders deemed to be of sufficient importance. Due to the fact that Board orders are subject to reconsideration under the Kansas Administrative Procedures Act, are subject to judicial review, and there could be several orders for each case, it was determined that some form of a loose-leaf publication would be best. A loose-leaf publication is what we currently have in place. It serves the purpose of providing notification to the public of recent important decisions by the Board.

The concern is cost. Basically, all the Division of Printing does is make copies of the Board orders we send to them. The copies are returned to the Board for Board staff to place in notebooks and distribute to the appropriate locations. It would cost much less and be quicker to allow the Board to copy the orders for placement in the notebooks. As such, it is proposed that K.S.A. 1999 Supp. 74-2433(d) be amended to indicate that it is the Board of Tax Appeals that publishes the orders and not the Director of Printing.

SINGLE-FAMILY RESIDENTIAL APPEALS

Currently, K.S.A. 1999 Supp. 74-2433f(b) provides that taxpayers may elect to appeal to the Small Claims Division or to the Regular Division of the Board of Tax Appeals the valuation or assessment of single-family residential property. The proposed legislation would amend K.S.A. 1999 Supp. 74-2433f to add a new subsection (b) that would require owners of single-family residential properties to appeal to the Small Claims Division as a prerequisite to appealing to the Regular Division of the Board.

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Attachment 2*

TAX GRIEVANCES

Tax grievances typically involve a legal analysis for which most of the Small Claims hearing officers are not trained to handle. Further, since tax grievances filed under K.S.A. 1999 Supp. 79-1702 are no longer first filed with the county appraiser, the counties are not always prepared to fully address at the hearing the issues being raised by the taxpayer. Therefore, the proposed legislation would amend K.S.A. 1999 Supp. 74-2433f(b) to remove the authority for Small Claims to hear tax grievance applications.

CLARIFICATION OF WHO CAN APPEAR ON BEHALF OF TAXPAYERS AND COUNTIES

The proposed legislation would add language to K.S.A. 1999 Supp. 74-2433f(e) indicating that tax representatives and tax agents could appear at Small Claims hearings on behalf of taxpayers. Also, language is added indicating that a county may be represented by the county appraiser, designee of the county appraiser, or the county attorney or counselor.

WAIVER OF SIXTY DAY PERIOD TO CONDUCT HEARINGS

The proposed legislation would amend K.S.A. 1999 Supp. 74-2433f(g) to indicate that the requirement that Small Claims hearings be conducted within sixty days after the appeal is filed with the Small Claims Division could be waived by the taxpayer.



DEPARTMENT OF ADMINISTRATION
Division of Accounts and Reports

BILL GRAVES
Governor

DAN STANLEY
Secretary of Administration

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DATE/TIME: January 12, 1999/11:00AM

LOCATION: Statehouse, Room 519-S

SUBJECT: Senate Assessment & Taxation Committee
Presentation of Report on Cities and Counties "Truth in Taxation"
Budgeting Provision

PRESENTED BY: Shirley A. Moses, Director

- Attachment A Photo copy of pertinent legislation (1999 SB 45, New Sec. 21)
- Attachment B Copy of Computation To Determine Limit For 2000 Budget form
(Prepared by County/City)
- Attachment C COUNTY Comparison of Tax Levies Report
Sorted by 1999 Actual to Maximum Variance Percent
(Prepared by Accounts & Reports)
- Attachment D CITY Comparison of Tax Levies Report
Sorted by 1999 Actual to Maximum Variance Percent
(Prepared by Accounts & Reports)

SAM:rr

attachments

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Attachment 3

Attachment A

1999 Senate Bill 45

[Ch. 154

1999 Session Laws of Kansas

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ganized under the laws of the United States, for which an election as an S corporation under subchapter S of the federal internal revenue code is in effect, which accrues to the taxpayer who is a stockholder of such corporation and which is not distributed to the stockholders as dividends of the corporation.

(xv) For all taxable years beginning after December 31, 1999, amounts not exceeding \$2,000 for each designated beneficiary which are contributed to a family postsecondary education savings account established under the Kansas postsecondary education savings program for the purpose of paying the qualified higher education expenses of a designated beneficiary at an institution of postsecondary education. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of section 14, and amendments thereto, and the provisions of such section are hereby incorporated by reference for all purposes thereof.

(d) There shall be added to or subtracted from federal adjusted gross income the taxpayer's share, as beneficiary of an estate or trust, of the Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and amendments thereto.

(e) The amount of modifications required to be made under this section by a partner which relates to items of income, gain, loss, deduction or credit of a partnership shall be determined under K.S.A. 79-32,131, and amendments thereto, to the extent that such items affect federal adjusted gross income of the partner.

New Sec. 21. (a) Without adoption of a resolution or ordinance so providing, the governing body of any taxing subdivision shall not approve any appropriation or budget, as the case requires, which may be funded by revenue produced from property taxes, and which provides for funding with such revenue in an amount exceeding that of the next preceding year, except with regard to revenue produced and attributable to the taxation of:

- (1) New improvements to real property;
- (2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes;
- (3) property located within added jurisdictional territory; and
- (4) property which has changed in use.

(b) The provisions of this section shall be applicable to all fiscal and budget years commencing on and after the effective date of this act.

(c) The provisions of this section shall not apply to community colleges or unified school districts.

(d) The provisions of this section shall not apply to revenue received from property tax levied for the sole purpose of repayment of the principal of and interest upon bonded indebtedness, temporary notes and no-fund warrants.

Form

Adjustment
for report

COMPUTATION TO DETERMINE LIMIT FOR 2000 BUDGET

Amount of
Levy

- 1. Total tax levy amount in 1999 budget + \$ _____
- 2. Debt service levy in 1999 budget - \$ _____
- 3. Tax levy excluding debt service \$ _____

1999 Valuation Information for Valuation Adjustments:

4. New improvements + _____

5. Increase in personal property: for 1999

- 5a. Personal Property 1999 + _____
- 5b. Personal property 1998 - _____
- 5c. Increase in personal property (5a minus 5b) + _____

6. Valuation of annexed territory for 1999:

- 6a. Real estate + _____
- 6b. State assessed + _____
- 6c. New improvements - _____
- 6d. Total adjustment + _____

7. Valuation of property that has changed in use during 1999:

- 7a. Real estate + _____
- 7b. State assessed + _____
- 7c. New improvements - _____
- 7d. Total adjustment + _____

8. Total valuation adjustment (Sum of 4, 5c, 6d & 7d) _____

9. Total estimated July 1, 1999 valuation _____

10. Total valuation less valuation adjustment (9 minus 8) _____

11. Factor for increase (8 divided by 10) _____

12. Amount of increase (11 times 3) + \$ _____

13. Maximum tax levy without ordinance or resolution (3 plus 12) \$ _____

If the 2000 budget includes tax levies, excluding debt service, exceeding the total on line 13, you must adopt a resolution or ordinance to exceed this limit. Attach a copy to the budget.

COUNTY Comparison of Tax Levies
 Sorted by 1999 Actual to Maximum Variance %

3-4

Ct.	Name	99 Maximum	1999 Variance		Actual Levy Amount		Dollar		Resolution	Total Mill Levy Rates			Comments	
		without Resolution *	Actual Amt - 1999 Levy	Actual over Max. Dollars	%	1998 Levy	1997 Levy	% of Change 97-98		98-99	Required	1999		1998
1	Leavenworth County	\$7,657,508	\$9,562,198	\$1,904,690	24.87%	\$8,097,416	\$7,722,089	4.9%	18.1%	Yes	32.124	27.727	28.502	No
2	Saline County	\$6,899,203	\$8,423,489	\$1,524,286	22.09%	\$6,980,630	\$5,854,678	19.2%	20.7%	Yes	23.187	20.488	18.141	Yes
3	McPherson County	\$5,894,044	\$7,141,937	\$1,247,893	21.17%	\$6,051,641	\$5,711,390	6.0%	18.0%	Yes	32.528	29.421	28.003	No
4	Johnson County	\$64,900,016	\$78,033,835	\$13,133,819	20.24%	\$61,509,532	\$58,331,532	5.4%	26.9%	Yes	16.112	14.345	15.305	Yes
5	Elk County	\$1,121,912	\$1,321,055	\$199,143	17.75%	\$1,114,594	\$1,282,133	(13.1%)	18.5%	Yes	66.395	55.802	63.880	No
6	Marion County	\$3,350,244	\$3,925,641	\$575,397	17.17%	\$3,272,954	\$2,916,988	12.2%	19.9%	Yes	51.110	44.561	40.510	No
7	Sherman County	\$2,376,594	\$2,768,914	\$392,320	16.51%	\$2,413,083	\$2,330,570	3.5%	14.7%	Yes	51.969	47.178	46.904	No
8	Neosho County	\$2,348,306	\$2,693,698	\$345,392	14.71%	\$2,293,944	\$2,316,594	(1.0%)	17.4%	Yes	38.896	33.982	34.077	No
9	Meade County	\$2,371,845	\$2,712,635	\$340,790	14.37%	\$2,365,317	\$2,421,479	(2.3%)	14.7%	Yes	36.845	31.536	31.728	No
10	Comanche County	\$1,529,487	\$1,742,748	\$213,261	13.94%	\$1,529,487	\$1,533,478	(0.3%)	13.9%	Yes	76.560	60.906	61.917	No
11	Osage County	\$2,181,181	\$2,456,632	\$275,451	12.63%	\$2,168,325	\$1,798,858	20.5%	13.3%	Yes	28.791	26.312	23.374	Yes
12	Haskell County	\$3,047,689	\$3,419,963	\$372,274	12.21%	\$3,019,987	\$3,015,601	0.1%	13.2%	Yes	26.608	19.278	18.240	Yes
13	Lincoln County	\$1,903,221	\$2,128,990	\$225,769	11.86%	\$1,918,461	\$1,770,668	8.3%	11.0%	Yes	86.370	80.360	75.703	Yes
14	Jewell County	\$2,205,715	\$2,465,967	\$260,252	11.80%	\$2,167,275	\$2,104,605	3.0%	13.8%	Yes	83.215	75.852	76.615	No
15	Ottawa County	\$2,150,155	\$2,390,281	\$240,126	11.17%	\$2,121,054	\$2,133,203	(0.6%)	12.7%	Yes	58.035	53.422	55.227	No
16	Butler County	\$8,643,184	\$9,474,254	\$831,070	9.62%	\$8,421,553	\$8,191,498	2.8%	12.5%	Yes	30.868	28.983	29.248	No
17	Dickinson County	\$3,355,852	\$3,651,085	\$295,233	8.80%	\$3,243,344	\$3,168,925	2.3%	12.6%	Yes	33.923	32.088	32.191	No
18	Cherokee County	\$3,296,366	\$3,571,390	\$275,024	8.34%	\$3,224,635	\$3,101,286	4.0%	10.8%	Yes	32.006	29.962	32.393	No
19	Franklin County	\$6,323,929	\$6,851,346	\$527,417	8.34%	\$6,219,607	\$5,520,513	12.7%	10.2%	Yes	53.643	50.586	45.823	No
20	Brown County	\$2,208,905	\$2,391,112	\$182,207	8.25%	\$2,349,471	\$2,278,676	3.1%	1.8%	Yes	37.203	38.222	38.609	No
21	Bourbon County	\$2,680,402	\$2,900,717	\$220,315	8.22%	\$2,600,542	\$2,558,398	1.6%	11.5%	Yes	45.938	41.986	42.440	No
22	Kingman County	\$2,853,185	\$3,081,850	\$228,665	8.01%	\$2,906,364	\$2,513,649	15.6%	6.0%	Yes	45.770	40.888	35.860	No
23	Linn County	\$4,348,443	\$4,678,341	\$329,898	7.59%	\$4,302,617	\$4,255,851	1.1%	8.7%	Yes	30.401	29.144	29.174	No
24	Mitchell County	\$1,900,402	\$2,044,222	\$143,820	7.57%	\$1,865,616	\$1,666,972	11.9%	9.6%	Yes	47.589	45.553	43.286	No
25	Pratt County	\$3,475,862	\$3,731,094	\$255,232	7.34%	\$3,416,641	\$3,175,872	7.6%	9.2%	Yes	50.077	45.297	43.768	Yes
26	Pottawatomie County	\$7,217,179	\$7,745,154	\$527,975	7.32%	\$7,236,677	\$7,519,433	(3.8%)	7.0%	Yes	23.775	23.823	24.343	No
27	Scott County	\$1,750,479	\$1,876,022	\$125,543	7.17%	\$1,749,266	\$1,772,382	(1.3%)	7.2%	Yes	36.236	34.652	34.052	No

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COUNTY Comparison of Tax Levies
 Sorted by 1999 Actual to Maximum Variance %

3-5

Ct.	Name	99 Maximum	1999 Variance		Actual Levy Amount		Dollar		Resolution Required	Total Mill Levy Rates			Comments	
		without Resolution *	Actual Amt - 1999 Levy	Actual over Max. Dollars	%	1998 Levy	1997 Levy	% of Change 97-98		% of Change 98-99	1999	1998		1997
28	Greeley County	\$2,110,766	\$2,257,899	\$147,133	6.97%	\$2,105,457	\$2,029,653	3.7%	7.2%	Yes	92.207	78.570	75.737	Yes
29	Wichita County	\$1,847,735	\$1,974,818	\$127,083	6.88%	\$1,819,444	\$1,862,005	(2.3%)	8.5%	Yes	80.751	75.285	72.947	No
30	Lyon County	\$7,567,275	\$8,081,195	\$513,920	6.79%	\$7,378,379	\$7,016,768	5.2%	9.5%	Yes	47.773	45.788	43.998	No
31	Ford County	\$6,063,824	\$6,475,323	\$411,499	6.79%	\$6,021,498	\$6,185,773	(2.7%)	7.5%	Yes	35.704	34.309	35.999	No
32	Cowley County	\$4,315,135	\$4,604,775	\$289,640	6.71%	\$4,252,197	\$3,906,463	8.9%	8.3%	Yes	28.293	27.026	26.192	No
33	Republic County	\$2,874,623	\$3,049,405	\$174,782	6.08%	\$2,791,749	\$2,965,105	(5.8%)	9.2%	Yes	74.221	71.972	77.576	No
34	Pawnee County	\$2,766,282	\$2,927,356	\$161,074	5.82%	\$2,682,923	\$2,532,477	5.9%	9.1%	Yes	63.723	57.808	56.137	No
35	Woodson County	\$1,605,467	\$1,696,494	\$91,027	5.67%	\$1,547,192	\$1,474,978	4.9%	9.6%	Yes	69.853	62.639	57.754	No
36	Gray County	\$2,729,837	\$2,872,327	\$142,490	5.22%	\$2,697,364	\$2,575,816	4.7%	6.5%	Yes	56.308	54.889	53.404	No
37	Stanton County	\$4,473,330	\$4,703,209	\$229,879	5.14%	\$4,436,165	\$4,311,078	2.9%	6.0%	Yes	62.907	47.190	40.810	No
38	Rawlins County	\$1,857,820	\$1,948,799	\$90,979	4.90%	\$1,846,390	\$1,811,928	1.9%	5.5%	Yes	70.286	67.390	66.543	No
39	Stafford County	\$2,289,847	\$2,401,768	\$111,921	4.89%	\$2,256,671	\$2,261,822	(0.2%)	6.4%	Yes	55.348	48.791	45.084	No
40	Jackson County	\$2,846,395	\$2,984,502	\$138,107	4.85%	\$2,846,210	\$2,744,832	3.7%	4.9%	Yes	51.263	51.361	54.480	No
41	Atchison County	\$3,227,673	\$3,380,846	\$153,173	4.75%	\$3,136,613	\$3,107,850	0.9%	7.8%	Yes	41.758	41.433	41.628	No
42	Shawnee County	\$36,963,707	\$38,606,290	\$1,642,583	4.44%	\$36,417,479	\$35,442,542	2.8%	6.0%	Yes	37.014	36.958	37.193	Yes
43	Barton County	\$4,599,944	\$4,792,818	\$192,874	4.19%	\$4,514,821	\$4,166,839	8.4%	6.2%	Yes	33.414	30.994	27.500	Yes
44	Norton County	\$2,442,373	\$2,541,075	\$98,702	4.04%	\$2,594,550	\$2,251,666	15.2%	(2.1%)	Yes	77.981	84.663	74.764	No
45	Riley County	\$7,875,157	\$8,159,109	\$283,952	3.61%	\$7,588,101	\$7,425,028	2.2%	7.5%	Yes	34.488	34.633	34.015	No
46	Morton County	\$4,598,023	\$4,749,637	\$151,614	3.30%	\$4,588,997	\$4,840,497	(5.2%)	3.5%	Yes	39.613	30.626	30.217	No
47	Marshall County	\$3,023,473	\$3,120,760	\$97,287	3.22%	\$2,981,348	\$2,766,576	7.8%	4.7%	Yes	45.286	44.576	44.800	Yes
48	Harper County	\$3,016,092	\$3,107,884	\$91,792	3.04%	\$3,002,113	\$3,001,992	0.0%	3.5%	Yes	68.918	64.478	63.189	No
49	Finney County	\$10,460,150	\$10,778,123	\$317,973	3.04%	\$10,098,182	\$10,368,931	(2.6%)	6.7%	Yes	32.080	28.220	28.770	No
50	Wilson County	\$3,014,000	\$3,104,380	\$90,380	3.00%	\$2,978,911	\$2,890,819	3.0%	4.2%	Yes	62.260	59.130	57.420	No
51	Wyandotte County	\$18,041,242	\$18,551,012	\$509,770	2.83%	\$18,286,450	\$18,272,560	0.1%	1.4%	Yes	27.506	25.725	27.526	No
52	Coffey County	\$13,742,938	\$14,108,458	\$365,520	2.66%	\$14,278,068	\$13,790,245	3.5%	(1.2%)	Yes	26.726	27.210	25.883	No
53	Allen County	\$2,288,895	\$2,333,606	\$44,711	1.95%	\$2,274,610	\$2,188,571	3.9%	2.6%	Yes	36.646	35.569	34.628	No
54	Thomas County	\$1,872,325	\$1,908,801	\$36,476	1.95%	\$1,826,493	\$1,821,093	0.3%	4.5%	Yes	29.977	28.330	27.271	Yes

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COUNTY Comparison of Tax Levies
Sorted by 1999 Actual to Maximum Variance %

Ct.	Name	99 Maximum	Actual Amt - 1999 Levy	1999 Variance		Actual Levy Amount		Dollar		Resolution Required	Total Mill Levy Rates			Comments
		without Resolution *		Actual over Max.	Dollars	%	1998 Levy	1997 Levy	% of Change		% of Change	97-98	98-99	
55	Clark County	\$1,977,254	\$2,014,551	\$37,297	1.89%	\$1,972,663	\$1,713,854	15.1%	2.1%	Yes	68.371	64.327	59.445	Yes
56	Cloud County	\$2,860,310	\$2,908,562	\$48,252	1.69%	\$2,841,202	\$2,716,936	4.6%	2.4%	Yes	52.567	53.788	54.436	Yes
57	Rush County	\$2,371,190	\$2,408,051	\$36,861	1.55%	\$2,360,353	\$2,517,190	(6.2%)	2.0%	Yes	86.758	82.043	79.276	No
58	Clay County	\$2,906,064	\$2,934,240	\$28,176	0.97%	\$2,729,562	\$2,369,067	15.2%	7.5%	Yes	57.986	56.775	54.650	No
59	Ellsworth County	\$3,186,294	\$3,205,834	\$19,540	0.61%	\$3,018,427	\$2,846,281	6.0%	6.2%	Yes	59.298	54.063	49.515	No
60	Geary County	\$4,937,858	\$4,945,409	\$7,551	0.15%	\$4,808,866	\$4,471,610	7.5%	2.8%	Yes	49.470	50.223	45.705	No
61	Osborne County	\$1,490,542	\$1,491,687	\$1,145	0.08%	\$1,472,435	\$1,463,473	0.6%	1.3%	Yes	54.818	53.894	56.214	No
62	Harvey County	\$5,184,463	\$5,184,472	\$9	0.00%	\$5,038,230	\$4,996,325	0.8%	2.9%	Yes	29.204	30.308	30.618	No
63	Morris County	\$2,000,961	\$2,000,961	\$0	0.00%	\$2,004,648	\$1,989,540	0.8%	(0.2%)	No	48.390	48.984	50.854	No
64	Wallace County	\$1,153,323	\$1,153,323	\$0	0.00%	\$1,121,526	\$1,069,112	4.9%	2.8%	No	53.810	49.386	46.874	No
65	Chautauqua County	\$1,389,656	\$1,389,652	(\$4)	(0.00%)	\$1,384,994	\$1,454,602	(4.8%)	0.3%	No	69.065	67.312	66.697	No
66	Cheyenne County	\$1,171,608	\$1,171,588	(\$20)	(0.00%)	\$1,167,179	\$1,431,303	(18.5%)	0.4%	No	36.291	38.640	48.680	No
67	Washington County	\$2,747,101	\$2,747,033	(\$68)	(0.00%)	\$2,727,902	\$2,712,964	0.6%	0.7%	No	58.950	60.338	60.752	No
68	Nemaha County	\$2,626,222	\$2,625,647	(\$575)	(0.02%)	\$2,580,487	\$2,505,545	3.0%	1.8%	No	40.565	41.270	40.913	No
69	Ellis County	\$5,583,336	\$5,580,656	(\$2,680)	(0.05%)	\$5,495,768	\$5,327,644	3.2%	1.5%	No	33.360	32.214	31.009	No
70	Smith County	\$2,292,522	\$2,290,687	(\$1,835)	(0.08%)	\$2,160,079	\$2,097,173	3.0%	6.0%	No	72.632	70.489	71.401	No
71	Wabaunsee County	\$1,888,498	\$1,885,714	(\$2,784)	(0.15%)	\$1,716,832	\$1,716,832	0.0%	9.8%	No	42.293	39.640	37.407	No
72	Miami County	\$9,108,916	\$9,094,505	(\$14,411)	(0.16%)	\$8,610,239	\$6,870,376	25.3%	5.6%	No	45.908	47.060	41.255	No
73	Edwards County	\$1,907,800	\$1,902,644	(\$5,156)	(0.27%)	\$1,834,216	\$2,180,667	(15.9%)	3.7%	No	56.097	53.070	61.949	No
74	Russell County	\$3,236,400	\$3,224,216	(\$12,184)	(0.38%)	\$3,217,602	\$3,445,543	(6.6%)	0.2%	No	74.718	65.015	60.684	No
75	Logan County	\$1,364,415	\$1,358,316	(\$6,099)	(0.45%)	\$1,267,506	\$1,269,496	(0.2%)	7.2%	No	48.913	43.715	43.682	No
76	Douglas County	\$16,653,751	\$16,559,543	(\$94,208)	(0.57%)	\$15,975,131	\$14,275,981	11.9%	3.7%	No	24.618	25.836	24.663	No
77	Rice County	\$3,539,978	\$3,513,650	(\$26,328)	(0.74%)	\$3,412,539	\$3,307,017	3.2%	3.0%	No	46.910	46.004	43.933	No
78	Doniphan County	\$1,596,250	\$1,582,907	(\$13,343)	(0.84%)	\$1,605,988	\$1,563,741	2.7%	(1.4%)	No	33.056	35.537	35.153	No
79	Sumner County	\$5,969,581	\$5,919,445	(\$50,136)	(0.84%)	\$5,920,283	\$6,079,144	(2.6%)	(0.0%)	No	47.715	47.758	50.451	No
80	Labette County	\$3,019,027	\$2,991,708	(\$27,319)	(0.90%)	\$2,982,005	\$3,062,508	(2.6%)	0.3%	No	32.152	32.981	35.053	No
81	Sedgwick County	\$75,423,049	\$74,602,899	(\$820,150)	(1.09%)	\$72,678,618	\$70,444,841	3.2%	2.6%	No	28.671	29.638	30.196	No

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COUNTY Comparison of Tax Levies
Sorted by 1999 Actual to Maximum Variance %

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Ct.	Name	99 Maximum	Actual Amt - 1999 Levy	1999 Variance		Actual Levy Amount		Dollar % of Change		Resolution Required	Total Mill Levy Rates			Comments
		without Resolution *		Dollars	%	1998 Levy	1997 Levy	97-98	98-99		1999	1998	1997	
82	Montgomery County	\$6,481,355	\$6,401,700	(\$79,655)	(1.23%)	\$6,248,583	\$5,876,945	6.3%	2.5%	No	34.929	35.815	33.903	No
83	Barber County	\$2,266,491	\$2,233,653	(\$32,838)	(1.45%)	\$2,160,622	\$2,000,660	8.0%	3.4%	No	50.021	45.457	41.894	No
84	Ness County	\$1,728,052	\$1,701,297	(\$26,755)	(1.55%)	\$1,707,295	\$1,743,468	(2.1%)	(0.4%)	No	54.410	46.539	39.463	No
85	Phillips County	\$2,563,288	\$2,520,602	(\$42,686)	(1.67%)	\$2,543,696	\$2,522,363	0.8%	(0.9%)	No	66.954	66.186	62.637	No
86	Hamilton County	\$3,912,389	\$3,830,616	(\$81,773)	(2.09%)	\$3,831,432	\$3,459,602	10.7%	(0.0%)	No	82.392	71.413	67.607	No
87	Lane County	\$1,862,176	\$1,816,209	(\$45,967)	(2.47%)	\$1,596,323	\$1,577,513	1.2%	13.8%	No	87.621	73.343	63.605	No
88	Chase County	\$1,606,136	\$1,559,129	(\$47,007)	(2.93%)	\$1,598,610	\$1,556,938	2.7%	(2.5%)	No	54.334	55.415	56.109	No
89	Gove County	\$1,488,342	\$1,444,431	(\$43,911)	(2.95%)	\$1,492,550	\$1,641,655	(9.1%)	(3.2%)	No	48.775	49.203	51.600	No
90	Hodgeman County	\$2,162,516	\$2,095,588	(\$66,928)	(3.09%)	\$2,148,068	\$2,224,650	(3.4%)	(2.4%)	No	99.363	96.099	97.036	No
91	Kearny County	\$6,075,094	\$5,866,807	(\$208,287)	(3.43%)	\$5,271,628	\$5,112,764	3.1%	11.3%	No	31.384	22.862	20.138	No
92	Stevens County	\$8,922,659	\$8,574,952	(\$347,707)	(3.90%)	\$8,973,835	\$8,428,809	6.5%	(4.4%)	No	27.341	21.947	20.920	No
93	Sheridan County	\$2,129,391	\$2,033,139	(\$96,252)	(4.52%)	\$2,097,991	\$2,103,765	(0.3%)	(3.1%)	No	73.988	77.182	72.789	No
94	Crawford County	\$6,002,382	\$5,715,937	(\$286,445)	(4.77%)	\$5,739,271	\$5,739,394	(0.0%)	(0.4%)	No	34.615	35.780	37.571	No
95	Seward County	\$5,645,706	\$5,374,688	(\$271,018)	(4.80%)	\$5,613,853	\$5,612,631	0.0%	(4.3%)	No	28.004	27.897	27.072	No
96	Trego County	\$2,250,318	\$2,125,052	(\$125,266)	(5.57%)	\$2,226,861	\$2,201,974	1.1%	(4.6%)	No	75.052	76.298	69.471	No
97	Jefferson County	\$6,216,933	\$5,863,751	(\$353,182)	(5.68%)	\$5,715,582	\$5,454,704	4.8%	2.6%	No	60.925	61.960	61.821	No
98	Grant County	\$10,084,176	\$9,496,174	(\$588,002)	(5.83%)	\$9,870,900	\$9,868,210	0.0%	(3.8%)	No	33.223	28.442	27.591	No
99	Graham County	\$2,167,651	\$2,040,718	(\$126,933)	(5.86%)	\$2,321,378	\$2,797,231	(17.0%)	(12.1%)	No	85.573	86.146	88.481	No
100	Reno County	\$9,885,972	\$9,301,968	(\$584,004)	(5.91%)	\$9,023,537	\$7,820,554	15.4%	3.1%	No	24.617	24.835	22.020	No
101	Greenwood County	\$2,669,493	\$2,462,002	(\$207,491)	(7.77%)	\$2,667,633	\$2,584,744	3.2%	(7.7%)	No	49.573	52.329	49.372	No
102	Anderson County	\$3,034,170	\$2,762,922	(\$271,248)	(8.94%)	\$2,803,161	\$2,633,961	6.4%	(1.4%)	No	55.340	57.444	54.345	No
103	Kiowa County	\$2,218,450	\$2,016,407	(\$202,043)	(9.11%)	\$2,218,450	\$2,632,365	(15.7%)	(9.1%)	No	44.596	44.430	51.068	No
104	Decatur County	\$2,011,257	\$1,747,198	(\$264,059)	(13.13%)	\$1,705,883	\$1,565,120	9.0%	2.4%	No	60.370	62.336	56.237	No
105	Rooks County	\$2,749,184	\$2,374,041	(\$375,143)	(13.65%)	\$2,709,374	\$3,000,354	(9.7%)	(12.4%)	No	70.411	71.926	68.307	No
Total Tax Levies		\$580,225,586	\$606,452,120	\$26,226,534		\$566,200,204	\$547,040,367	3.5%	7.1%					

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County Comments

Barton County

\$219,000 is an increase in the adult detention budget for housing prisoners in other county jails. If the tax lid was still in effect, the levies would have exceeded the tax lid by \$1,659.

Clark County

The three most important reasons for the increase are purchase of equipment for the landfill and road and bridge department, a building to house the ambulances for EMS, and two vehicles for the sheriff department.

Cloud County

The major increases are in areas that the county commission has no control: mental health, mental retardation, services for elderly, conservation commission, appraiser's costs, and community college out-district tuition. In addition, 2000 is a major election year with the possibility of a presidential primary so the election budget is increased.

Greeley County

The voters approved a hospital and long-term care remodeling project and the construction of a new swimming pool.

Haskell County

The increase is due to the depleted cash carryover and new funds for the appraiser's cost and solid waste functions.

Johnson County

This is the first budget increase since 1994. The increase was necessary to maintain reserve levels, minimize the issuance of new debt, infrastructure improvements, and maintain existing services. For FY 1996 to FY 1999, the total mill levy was decreased to offset valuation increases due to reappraisal.

Lincoln County

The increase resulted from a two mill economic development levy approved by the voters, increase in services for the ambulance service, and an increase in road and bridge.

Marshall County

Expenses have increased in funds that were previously outside the tax lid and the commission has no control over these increases. If the tax lid had been in effect, the 2000 budget would have been \$12,500 under the tax lid limit. The 1999 budget was \$58,000 under the tax lid limit.

Osage County

The reason for the mill levy increase is salary increases. Salary increases since the tax lid imposed in 1989 have been modest and have not kept up with inflation creating tremendous turnover in personnel. This is an initial step in getting salaries in line with comparable counties.

Pratt County

The county has been using reserve balances and the carryover has been declining. The expenditures for the 2000 budget are less than the 1999 budget. The county's valuation has been declining also.

Saline County

The budget increase was primarily due to 1) operations costs associated with new personnel at the county jail, 2) efforts to maintain employee wages at a level commensurate with the market place, and 3) an increase to finance the budget and rebuild cash reserves in the General Fund necessitated by a heavy reliance upon cash reserves to finance the 1999 budget.

Shawnee County

The increase in tax dollars was necessary to provide adequate funding for the judicial branch, detention centers, consolidated emergency communications, and health agency.

Thomas County

The increase in tax levy is due to the loss of sales tax revenue and an increase in employee benefit costs.

CITY Comparison of Tax Levies
Sorted by 1999 Actual to Maximum Variance %

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Ct.	Name	99 Maximum	Actual Amount- 1999 Levy	1999 Variance		Actual Levy Amount		Dollar		Ordinance Required	Total Mill Levy Rates			Comments
		without Resolution *		Actual over Max.	Dollars	%	1998 Levy	1997 Levy	% of Change		% of Change	1999	1998	
1	Scott City	\$722,365	\$1,047,265	\$324,900	44.98%	\$722,365	\$607,636	18.9%	45.0%	Yes	68.234	49.295	43.966	No
2	Concordia	\$755,715	\$1,075,275	\$319,560	42.29%	\$939,589	\$902,362	4.1%	14.4%	Yes	56.050	49.874	50.532	No
3	Eudora	\$287,185	\$382,571	\$95,386	33.21%	\$270,251	\$212,781	27.0%	41.6%	Yes	18.473	14.426	11.846	No
4	Bonner Springs	\$1,201,903	\$1,582,134	\$380,231	31.64%	\$1,546,549	\$1,450,788	6.6%	2.3%	Yes	45.588	46.092	46.165	No
5	Wamego	\$550,945	\$692,063	\$141,118	25.61%	\$554,452	\$418,861	32.4%	24.8%	Yes	39.777	33.308	28.093	No
6	Beloit	\$605,685	\$754,902	\$149,217	24.64%	\$709,812	\$629,172	12.8%	6.4%	Yes	48.604	47.609	47.162	No
7	Anthony	\$425,094	\$528,935	\$103,841	24.43%	\$441,627	\$440,106	0.3%	19.8%	Yes	75.503	64.983	66.846	No
8	Edwardsville	\$697,782	\$863,996	\$166,214	23.82%	\$790,212	\$682,289	15.8%	9.3%	Yes	42.990	40.072	36.925	No
9	Fort Scott	\$1,002,891	\$1,229,897	\$227,006	22.64%	\$1,056,227	\$1,059,453	(0.3%)	16.4%	Yes	41.001	35.889	36.859	No
10	Lyons	\$410,603	\$501,547	\$90,944	22.15%	\$402,567	\$383,739	4.9%	24.6%	Yes	45.165	38.370	39.274	No
11	Valley Center	\$560,521	\$660,584	\$100,063	17.85%	\$650,370	\$620,489	4.8%	1.6%	Yes	35.683	38.485	38.637	No
12	Abilene	\$704,685	\$820,240	\$115,555	16.40%	\$666,295	\$623,971	6.8%	23.1%	Yes	24.578	22.369	22.023	No
13	Lenexa	\$12,984,422	\$14,426,529	\$1,442,107	11.11%	\$13,220,955	\$12,761,280	3.6%	9.1%	Yes	23.152	23.979	24.783	No
14	Lawrence	\$10,938,672	\$12,144,167	\$1,205,495	11.02%	\$10,377,742	\$9,557,471	8.6%	17.0%	Yes	24.353	22.596	22.674	No
15	Tonganoxie	\$395,876	\$435,876	\$40,000	10.10%	\$383,938	\$355,605	8.0%	13.5%	Yes	33.712	31.502	30.708	No
16	Fairway	\$547,170	\$600,782	\$53,612	9.80%	\$540,275	\$547,446	(1.3%)	11.2%	Yes	12.412	12.601	13.074	No
17	Atchison	\$2,312,461	\$2,531,930	\$219,469	9.49%	\$2,353,337	\$2,170,294	8.4%	7.6%	Yes	61.005	61.599	57.644	No
18	Norton	\$416,628	\$454,674	\$38,046	9.13%	\$440,065	\$431,747	1.9%	3.3%	Yes	47.198	48.544	49.179	No
19	Leavenworth	\$5,998,434	\$6,518,860	\$520,426	8.68%	\$5,970,370	\$5,692,134	4.9%	9.2%	Yes	51.183	48.414	47.407	No
20	Cherryvale	\$274,665	\$297,973	\$23,308	8.49%	\$262,665	\$252,252	4.1%	13.4%	Yes	48.933	48.787	47.327	No
21	Belleville	\$461,078	\$497,837	\$36,759	7.97%	\$439,112	\$391,111	12.3%	13.4%	Yes	61.314	57.955	53.928	No
22	Mission Hills	\$1,660,056	\$1,784,934	\$124,878	7.52%	\$1,637,298	\$1,616,555	1.3%	9.0%	Yes	20.001	20.557	20.496	No
23	Park City	\$558,649	\$600,373	\$41,724	7.47%	\$522,435	\$550,536	(5.1%)	14.9%	Yes	30.633	30.267	30.006	No
24	Parsons	\$1,548,154	\$1,661,067	\$112,913	7.29%	\$1,566,132	\$1,509,712	3.7%	6.1%	Yes	42.452	41.755	41.069	No
25	Russell	\$749,278	\$800,788	\$51,510	6.87%	\$745,398	\$699,817	6.5%	7.4%	Yes	47.740	44.550	42.967	No
26	Mission	\$483,708	\$515,853	\$32,145	6.65%	\$474,400	\$436,289	8.7%	8.7%	Yes	5.104	5.118	5.122	No

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CITY Comparison of Tax Levies
Sorted by 1999 Actual to Maximum Variance %

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Ct.	Name	99 Maximum	1999 Variance		Dollar				Ordinance Required	Total Mill Levy Rates			Comments	
		without Resolution *	Actual Amount- 1999 Levy	Actual over Max. Dollars	%	Actual Levy Amount		% of Change		1999	1998	1997		
27	Pratt	\$844,139	\$897,369	\$53,230	6.31%	\$834,831	\$778,633	7.2%	7.5%	Yes	36.531	34.531	33.523	No
28	Holton	\$495,149	\$525,620	\$30,471	6.15%	\$438,194	\$405,606	8.0%	20.0%	Yes	39.840	33.840	33.764	Yes
29	Hays	\$3,417,548	\$3,623,347	\$205,799	6.02%	\$3,342,133	\$3,264,682	2.4%	8.4%	Yes	32.062	30.813	31.843	No
30	Clay Center	\$708,919	\$750,876	\$41,957	5.92%	\$599,653	\$585,797	2.4%	25.2%	Yes	45.895	39.818	40.589	No
31	Gardner	\$905,149	\$957,715	\$52,566	5.81%	\$764,015	\$639,675	19.4%	25.4%	Yes	23.824	23.938	24.157	No
32	Mulvane	\$764,914	\$808,593	\$43,679	5.71%	\$770,704	\$739,876	4.2%	4.9%	Yes	44.895	44.925	44.923	No
33	Garden City	\$3,355,282	\$3,541,735	\$186,453	5.56%	\$3,104,426	\$2,822,468	10.0%	14.1%	Yes	31.260	29.640	29.500	No
34	Baldwin City	\$444,088	\$467,912	\$23,824	5.36%	\$370,581	\$367,948	0.7%	26.3%	Yes	35.051	31.304	33.853	No
35	Dodge City	\$4,019,857	\$4,231,065	\$211,208	5.25%	\$3,988,366	\$3,858,521	3.4%	6.1%	Yes	41.693	40.588	40.591	No
36	Bel Aire	\$264,172	\$277,530	\$13,358	5.06%	\$241,256	\$217,645	10.8%	15.0%	Yes	11.567	12.463	11.576	No
37	Newton	\$3,424,741	\$3,588,164	\$163,423	4.77%	\$3,414,934	\$3,497,213	(2.4%)	5.1%	Yes	49.248	49.369	52.167	No
38	Hiawatha	\$643,026	\$673,591	\$30,565	4.75%	\$707,095	\$654,307	8.1%	(4.7%)	Yes	45.620	49.994	49.158	No
39	Independence	\$1,706,987	\$1,780,211	\$73,224	4.29%	\$1,710,464	\$1,660,742	3.0%	4.1%	Yes	40.050	40.145	40.199	No
40	Columbus	\$322,618	\$335,573	\$12,955	4.02%	\$317,495	\$336,955	(5.8%)	5.7%	Yes	21.466	21.455	23.294	No
41	Hutchinson	\$5,520,197	\$5,727,397	\$207,200	3.75%	\$5,517,476	\$6,454,361	(14.5%)	3.8%	Yes	31.653	31.758	38.582	No
42	Pittsburg	\$3,190,377	\$3,302,862	\$112,485	3.53%	\$2,981,857	\$2,839,958	5.0%	10.8%	Yes	40.116	38.079	38.137	No
43	Liberal	\$2,536,900	\$2,620,467	\$83,567	3.29%	\$2,416,850	\$2,315,980	4.4%	8.4%	Yes	29.456	29.674	29.164	No
44	Wellington	\$1,334,899	\$1,373,652	\$38,753	2.90%	\$1,371,184	\$1,333,300	2.8%	0.2%	Yes	45.418	46.942	47.126	No
45	McPherson	\$3,051,545	\$3,139,862	\$88,317	2.89%	\$3,217,837	\$2,847,214	13.0%	(2.4%)	Yes	45.457	50.704	44.586	No
46	Medicine Lodge	\$363,824	\$372,151	\$8,327	2.29%	\$359,301	\$364,560	(1.4%)	3.6%	Yes	59.154	57.043	59.872	No
47	Arkansas City	\$2,231,099	\$2,273,635	\$42,536	1.91%	\$2,179,911	\$2,188,775	(0.4%)	4.3%	Yes	65.085	65.185	65.395	No
48	Shawnee	\$8,035,785	\$8,186,790	\$151,005	1.88%	\$7,197,273	\$6,247,326	15.2%	13.7%	Yes	22.092	22.706	22.815	No
49	Paola	\$1,202,323	\$1,223,428	\$21,105	1.76%	\$1,077,613	\$1,058,550	1.8%	13.5%	Yes	42.533	42.811	45.097	No
50	Wichita	\$58,861,332	\$59,640,740	\$779,408	1.32%	\$54,978,750	\$52,357,401	5.0%	8.5%	Yes	31.406	31.253	31.225	Yes
51	Iola	\$594,567	\$600,809	\$6,242	1.05%	\$590,757	\$581,351	1.6%	1.7%	Yes	28.957	28.946	28.697	No
52	Lindsborg	\$403,005	\$407,205	\$4,200	1.04%	\$376,750	\$390,797	(3.6%)	8.1%	Yes	30.043	30.466	31.157	No

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CITY Comparison of Tax Levies
 Sorted by 1999 Actual to Maximum Variance %

3-11

Ct.	Name	99 Maximum		1999 Variance		Dollar		Ordinance	Total Mill Levy Rates			Comments		
		without Resolution *	Actual Amount-1999 Levy	Actual over Max. Dollars	%	Actual Levy Amount 1998 Levy	1997 Levy		% of Change 97-98	98-99	Required		1999	1998
53	Ottawa	\$2,045,476	\$2,061,182	\$15,706	0.77%	\$1,913,363	\$1,890,438	1.2%	7.7%	Yes	43.373	42.886	44.426	No
54	Larned	\$977,694	\$981,734	\$4,040	0.41%	\$971,313	\$1,012,687	(4.1%)	1.1%	Yes	77.209	77.163	81.947	No
55	Baxter Springs	\$446,398	\$446,398	\$0	0.00%	\$400,348	\$378,312	5.8%	11.5%	No	25.355	23.771	23.118	No
56	Coffeyville	\$1,553,654	\$1,553,654	\$0	0.00%	\$1,420,884	\$1,390,656	2.2%	9.3%	No	39.631	41.780	41.964	No
57	Eureka	\$411,020	\$411,020	\$0	0.00%	\$428,972	\$434,893	(1.4%)	(4.2%)	No	48.931	51.123	51.438	No
58	Galena	\$255,589	\$255,589	\$0	0.00%	\$243,788	\$239,822	1.7%	4.8%	No	31.118	31.465	33.513	No
59	Hoisington	\$399,801	\$399,801	\$0	0.00%	\$393,340	\$350,202	12.3%	1.6%	No	59.348	59.303	56.838	No
60	Lansing	\$733,305	\$733,305	\$0	0.00%	\$704,064	\$649,070	8.5%	4.2%	No	23.044	24.230	23.958	No
61	Burlington	\$315,628	\$315,626	(\$2)	(0.00%)	\$299,799	\$300,132	(0.1%)	5.3%	No	31.764	31.672	33.125	No
62	Olathe	\$16,970,530	\$16,968,250	(\$2,280)	(0.01%)	\$15,232,041	\$12,502,966	21.8%	11.4%	No	25.134	25.054	25.013	No
63	Frontenac	\$261,822	\$261,774	(\$48)	(0.02%)	\$248,207	\$212,696	16.7%	5.5%	No	21.926	21.702	19.573	No
64	Topeka	\$23,389,461	\$23,384,974	(\$4,487)	(0.02%)	\$22,008,726	\$21,864,618	0.7%	6.3%	No	31.785	31.671	32.588	No
65	Marysville	\$809,342	\$809,167	(\$175)	(0.02%)	\$677,142	\$679,435	(0.3%)	19.5%	No	51.095	52.533	52.702	Yes
66	Osawatomie	\$581,583	\$581,362	(\$221)	(0.04%)	\$572,426	\$507,813	12.7%	1.6%	No	44.843	45.811	43.288	No
67	Rose Hill	\$484,049	\$483,650	(\$399)	(0.08%)	\$456,502	\$397,095	15.0%	5.9%	No	39.558	38.890	38.839	No
68	Merriam	\$2,369,647	\$2,362,757	(\$6,890)	(0.29%)	\$2,054,872	\$2,006,001	2.4%	15.0%	No	18.067	18.188	19.890	No
69	Neodesha	\$221,555	\$220,719	(\$836)	(0.38%)	\$218,561	\$220,107	(0.7%)	1.0%	No	33.968	34.022	35.028	No
70	Great Bend	\$2,908,497	\$2,896,000	(\$12,497)	(0.43%)	\$2,833,000	\$2,910,000	(2.6%)	2.2%	No	44.875	45.095	48.454	No
71	Girard	\$449,417	\$447,283	(\$2,134)	(0.47%)	\$444,093	\$447,821	(0.8%)	0.7%	No	39.255	38.758	40.581	No
72	Roeland Park	\$854,217	\$848,783	(\$5,434)	(0.64%)	\$878,622	\$865,044	1.6%	(3.4%)	No	19.439	21.608	23.123	No
73	Garnett	\$510,068	\$506,757	(\$3,311)	(0.65%)	\$494,447	\$465,863	6.1%	2.5%	No	43.829	43.701	44.496	No
74	Phillipsburg	\$430,025	\$426,030	(\$3,995)	(0.93%)	\$434,167	\$443,993	(2.2%)	(1.9%)	No	48.038	48.393	48.875	No
75	Winfield	\$2,422,617	\$2,395,233	(\$27,384)	(1.13%)	\$2,186,122	\$2,295,262	(4.8%)	9.6%	No	48.434	47.938	48.242	No
76	Leawood	\$9,219,517	\$9,080,011	(\$139,506)	(1.51%)	\$8,145,824	\$7,416,179	9.8%	11.5%	No	23.396	23.456	23.475	No
77	Kansas City	\$36,551,419	\$35,990,094	(\$561,325)	(1.54%)	\$36,005,563	\$35,859,988	0.4%	(0.0%)	No	52.237	55.927	58.439	No
78	El Dorado	\$2,231,717	\$2,191,042	(\$40,675)	(1.82%)	\$1,997,560	\$1,961,825	1.8%	9.7%	No	44.656	42.536	42.326	No

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CITY Comparison of Tax Levies
Sorted by 1999 Actual to Maximum Variance %

3-12

Ct.	Name	99 Maximum	1999 Variance		Actual Levy Amount		Dollar		Ordinance Required	Total Mill Levy Rates			Comments	
		without Resolution *	Actual Amount- 1999 Levy	Actual over Max. Dollars	%	1998 Levy	1997 Levy	% of Change 97-98		98-99	1999	1998		1997
79	Herington	\$457,115	\$445,848	(\$11,267)	(2.46%)	\$446,319	\$413,496	7.9%	(0.1%)	No	66.354	64.827	63.207	No
80	Emporia	\$4,057,080	\$3,938,159	(\$118,921)	(2.93%)	\$3,579,194	\$3,546,867	0.9%	10.0%	No	36.283	35.327	35.329	No
81	Andover	\$1,176,497	\$1,141,803	(\$34,694)	(2.95%)	\$1,027,570	\$917,797	12.0%	11.1%	No	28.774	30.183	30.320	No
82	Colby	\$997,064	\$965,029	(\$32,035)	(3.21%)	\$919,682	\$884,791	3.9%	4.9%	No	34.711	34.490	33.317	No
83	Augusta	\$1,268,006	\$1,219,033	(\$48,973)	(3.86%)	\$1,010,084	\$1,033,256	(2.2%)	20.7%	No	36.276	34.786	34.318	No
84	Haysville	\$1,189,271	\$1,139,684	(\$49,587)	(4.17%)	\$1,098,761	\$1,018,592	7.9%	3.7%	No	41.673	42.370	42.538	No
85	Hillsboro	\$454,440	\$434,850	(\$19,590)	(4.31%)	\$407,494	\$383,586	6.2%	6.7%	No	39.665	40.155	40.992	No
86	Ulysses	\$1,181,704	\$1,128,144	(\$53,560)	(4.53%)	\$960,673	\$718,337	33.7%	17.4%	No	40.522	35.731	30.060	No
87	Fredonia	\$340,024	\$322,286	(\$17,738)	(5.22%)	\$259,597	\$240,729	7.8%	24.1%	No	36.870	30.950	28.960	No
88	Hugoton	\$526,639	\$498,750	(\$27,889)	(5.30%)	\$422,559	\$412,650	2.4%	18.0%	No	38.958	33.676	36.468	No
89	Osage City	\$382,488	\$359,480	(\$23,008)	(6.02%)	\$278,510	\$264,425	5.3%	29.1%	No	29.729	23.572	24.751	No
90	Salina	\$7,139,465	\$6,694,612	(\$444,853)	(6.23%)	\$6,416,832	\$6,081,748	5.5%	4.3%	No	24.876	25.270	25.705	No
91	Goodland	\$1,068,756	\$999,683	(\$69,073)	(6.46%)	\$957,286	\$873,554	9.6%	4.4%	No	46.749	46.930	47.410	No
92	Overland Park	\$15,563,767	\$14,537,000	(\$1,026,767)	(6.60%)	\$13,805,000	\$13,116,000	5.3%	5.3%	No	8.033	8.533	9.297	No
93	Kingman	\$774,511	\$713,584	(\$60,927)	(7.87%)	\$699,449	\$649,282	7.7%	2.0%	No	52.340	52.407	52.586	No
94	Derby	\$3,732,918	\$3,432,714	(\$300,204)	(8.04%)	\$3,079,906	\$2,819,071	9.3%	11.5%	No	40.830	40.184	39.852	No
95	South Hutchinson	\$553,534	\$503,464	(\$50,070)	(9.05%)	\$509,069	\$478,281	6.4%	(1.1%)	No	26.528	29.006	27.956	No
96	Manhattan	\$9,606,567	\$8,343,034	(\$1,263,533)	(13.15%)	\$7,576,802	\$7,249,862	4.5%	10.1%	No	42.813	41.875	41.727	No
97	Prairie Village	\$3,413,055	\$2,927,047	(\$486,008)	(14.24%)	\$2,930,000	\$2,935,000	(0.2%)	(0.1%)	No	13.827	16.011	16.379	No
98	Chanute	\$1,052,777	\$876,053	(\$176,724)	(16.79%)	\$851,458	\$831,770	2.4%	2.9%	No	26.572	26.727	26.725	No
99	Junction City	\$5,607,391	\$4,180,882	(\$1,426,509)	(25.44%)	\$3,974,648	\$3,700,705	7.4%	5.2%	No	58.754	58.485	52.007	No
100	Hesston	\$1,319,100	\$547,842	(\$771,258)	(58.47%)	\$522,935	\$528,236	(1.0%)	4.8%	No	27.251	29.550	29.660	No
Total Tax Levies		\$325,563,284	\$327,100,527	\$1,537,243		\$303,951,718	\$290,614,490	4.6%	7.6%					

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City Comments

City of Holton

The increase is necessary to effectively implement the essential public services. The overall levy increased due to the debt service requirements for projects undertaken two years ago.

City of Hutchinson

Two major factors contributed to the increase: a long awaited fire district merger and loss in the countywide sales tax revenue due to the statutory distribution formula. If the tax lid had been in effect, the general fund levy (the only levy under the tax lid) would have been \$1,188,316 less than the tax lid limit.

City of Wichita

The city had previously stayed several mills under the tax lid and based on multi-year financial projections has sought to maintain a stable mill levy. In keeping with this practice, the 2000 budget maintained the same mill levy as the previous year and programmed tax revenue to meet critical community needs.