

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT.

The meeting was called to order by Chairman Vickrey at 3:30 p.m. on January 28, 2003 in Room 519-S of the Capitol.

All members were present except:

Committee staff present: Mike Heim, Legislative Research Department
Kathie Sparks, Legislative Research Department
Theresa Kiernan, Office of the Revisor of Statutes
Maureen Stinson, Committee Secretary

Conferees appearing before the committee:

Rep. Candy Ruff	
Rick Huhn	Delaware Township Fire Department
Kenneth Bernard	City of Lansing
David Van Parys	Leavenworth County
Pat Shaffer	Butler County Rural Water District # 5
Dennis Schwartz	Shawnee County Rural Water District # 8
Lois Fulkerson	Leavenworth County Rural Water District # 1
Randall Allen	Kansas Association of Counties
*Rep. Tom Sloan	

*written testimony only

Others attending: See attached list

Judy Moler, Kansas Association of Counties requested the following bill:

- proposed legislation that would amend K.S.A. 19-101d to extend to **all** counties the authority to have a local code court system

Without objection, the bill request was adopted as a committee bill.

Chairman Vickrey opened the hearing on:

HB 2044 **fire districts; board of trustees**

Rep. Candy Ruff appeared as a proponent of the bill (Attachment 1). She stated that members of the Delaware Township Fire Department, the City of Lansing, the High Prairie Township and the Leavenworth County Commissioners asked legislators for assistance in changing State law concerning appointment of members to local fire districts.

Rick Huhn, Fire Chief, Delaware Township Fire Department, testified in support of the bill (Attachment 2). He testified that the following were benefits associated with forming a fire district:

- provides lower costs to participants - mil levy would be equalized
- all entities get daytime coverage that they would not necessarily want or able to fund individually
- all entities to be represented in the new fire board

Kenneth Bernard, Mayor, City of Lansing, appeared as a proponent of the bill (Attachment 3). He said that passage of the proposed legislation would greatly enhance plans for future growth of the City of Lansing and the corresponding fire protection to facilitate that rapid growth. He urged passage of the bill.

David Van Parys, County Counselor, Leavenworth County, testified in support of the bill (Attachment 4). He stated that it is the desire of all governmental entities involved, including the Board of County Commissioners of Leavenworth County, that the authority to appoint the board of trustees of the proposed Fire District be devolved to a joint board formed by the City of Lansing and Delaware and High Prairie Townships. He said the bill serves as an encouragement for the formation of Fire Districts by agreement between local governmental units by offering the option of devolution of the control of the Fire District to the most local level of government.

CONTINUATION SHEET

MINUTES OF THE AAA at TIME on January 28, 2003 in Room 519-S of the Capitol.

There were no opponents of the bill.

The Chairman closed the hearing on **HB 2044**.

The Chairman opened the hearing on:

HB 2045 rural water districts; relocating water lines for county road and highway projects.

Written testimony only in support of the bill (Attachment 5) was received from:

Rep. Tom Sloan

He testified that the bill extends the reimbursement policy now available for rural water districts on state highway projects.

Pat Shaffer, Manager, Rural Water District # 5, Butler County, testified in support of the bill (Attachment 6). She stated that the bill would ensure that rural water districts would be reimbursed for costs associated with pipeline relocations on county projects where state or federal funding is involved.

Dennis Schwartz, General Manager, Rural Water District # 8, Shawnee County, appeared as a proponent of the bill (Attachment 7). He stated that most road improvement projects are planned to benefit the general motoring public, and as such, they logically and equitably are support by some State and frequently, some Federal monies. He said that affected rural water districts are supported locally only by their member consumers and do not normally plan for the type of expenses that might be caused by road and highway projects.

Lois Fulkerson, Manager, Consolidated Rural Water District # 1, Leavenworth County, testified in support of the bill (Attachment 8). She testified that money spent for relocation costs could be better utilized through the installation of new mains, fire hydrants or new water towers, ensuring an adequate supply of water.

There were no opponents to the bill.

Randall Allen, Executive Director, Kansas Association of Counties, provided neutral testimony on the bill (Attachment 9). He stated concern with the retroactive nature of the bill's application, with the new standard for reimbursement or nonreimbursement to projects currently in progress. He asked for the following amendment:

- striking the language in line 23 ("including any projects currently in progress")

The Chairman closed the hearing on **HB 2045**.

HB 2003 rural water districts; providing procedures for acquisition of such districts' water supply and distribution systems by certain municipalities

Rep. Campbell made a motion to amend the bill on page 2, in line 8, by striking "10%" and inserting "20%."
Rep. Yonally seconded the motion. The motion carried.

Rep. Campbell made a motion for the favorable passage of the bill as amended. Rep. Reitz seconded the motion.

Rep. Campbell made a substitute motion to amend the amended bill by inserting language in line 15, "Each participating member shall be entitled to a single vote, regardless of the number of benefit units to which such member has subscribed." Rep. Reitz seconded the substitute motion. The motion carried.

Rep. Campbell made a motion for the favorable passage of the bill as amended. Rep. Reitz seconded the motion. The motion carried.

Mike Heim, Research Analyst, Legislative Research Department, made a presentation concerning the impact of State budget cuts on city and county budgets. Copies of selected pages of "The Governor's Budget Report FY 2004" (Attachment 10) and a table titled "Office of Kansas State Treasurer - Distributions to Counties"

CONTINUATION SHEET

MINUTES OF THE AAA at TIME on January 28, 2003 in Room 519-S of the Capitol.

(Attachment 11) were distributed to the committee members.

The meeting was adjourned at 4:55 p.m.

The next meeting is scheduled for February 4, 2003.



TOPEKA
HOUSE OF
REPRESENTATIVES

L. CANDY RUFF
REPRESENTATIVE FORTIETH DISTRICT
LEAVENWORTH COUNTY
321 ARCH
LEAVENWORTH, KANSAS 66048
(913) 682-6390
STATE CAPITOL, ROOM 278-W
TOPEKA, KANSAS 66612-1504
(785) 296-7647
E-MAIL: Ruff@house.state.ks.us

COMMITTEE ASSIGNMENTS
RANKING MINORITY MEMBER:
BUSINESS, COMMERCE & LABOR
FEDERAL AND STATE AFFAIRS
TOURISM AND PARKS
JOINT COMMITTEE ON ADMINISTRATIVE
RULES AND REGULATIONS
JOINT COMMITTEE ON ARTS AND
CULTURAL RESOURCES

Mr. Chairman and Local Government Committee Members:

Rep. Kenny Wilk and I are asking you to favorably consider passage of HB 2044. About six months ago members of the Delaware Township Fire Department, the City of Lansing, the High Prairie Township and our Leavenworth County Commissioners asked us to assist them in changing our state laws. The problem was the appointment of members to local fire districts.

State law says only the county commissioners can make those appointments. What we are asking in HB 2044 is that if the county's governing body agrees, representatives from the entities making up a newly formed fire district will make the decision of who will serve the board. But there is an important point to make.

Our proposal is center on a "may" not a "shall." This situation works for us in Leavenworth County and may work for others in the state. That would be their decision. We just know that for the circumstances we are faced with, this legislation will assist our community.

Now, there is more to this story. Lansing is a growing community and plans are underway to work with Delaware Township to provide full-time personnel for the fire department. The High Prairie Township Fire Department wants to build a firehouse and add new equipment. All three entities know that working together to form a new fire district best serves the citizens of these communities.

But I want these good folks to tell you their stories personally.

House Local Government
Date: 1-28-2003
Attachment # 1

DELAWARE TOWNSHIP FIRE DEPARTMENT

111 e. Kansas
Lansing Kansas 66043
Phone 913-727-5844 Fax 913-727-1791
e-mail delawarefd@mail.lvnworth.com

January 28, 2003

Committee Hearings on Unified Fire District

What is the history of the area in question?

- Delaware Township Volunteer Fire Department provides fire protection to four governmental entities; Delaware Township, High Prairie Township, Lansing City, and Lansing Correctional Facility
- Delaware Fire covers 78 square miles,
- Major problem for volunteer departments of this day – daytime response
- Lansing City and High Prairie contract for fire protection, no voice in its operations

Why do we need a fire district?

- need to provide all 4 entities with the best possible protection for their tax dollars
- need to increase coverage to High Prairie to raise their ISO ratings to the minimum of 9 from 10
- need to provide career daytime staff to all entities
- need to provide entities with a vested interest in their fire protection

What are the benefits for forming a fire district?

- provide lower costs to participants – mil levy would be equalized
- all entities get daytime coverage that they would not necessarily want or able to fund individually
- all entities to be represented in the new fire board

What are the benefits for the changes proposed to current legislation

- Attorney General had questions and concerns about the application of current statutes with our entities agreements
- County commissioners deal with bigger county issues, individual entities not always a priority
- Local representation on the boards would be best served by those who know the needs of the constituents served
- Law would make it an option for other districts to create unified districts to address similar problems they may face in the future

House Local Government
Date: 1-28-2003
Attachment # 2

Fire District Proposal



City of Lansing

**Delaware Township
Fire Department**

**High Prairie
Township Fire
Department**

*Requesting Consideration For
Amendment To K.S.A. 19-3612a*

House Local Government

Date: 1-28-2003

Attachment # 3



The City of
Lansing

www.lansing.ks.us

Testimony of Mayor Kenneth Bernard

Mister Chairman, members of the committee, on behalf of the City of Lansing and the surrounding area, I thank you for the opportunity to speak on behalf of the proposed change to Kansas State Statute 19-3612a.

The City of Lansing and Delaware Township have had an excellent working relationship since Lansing became a third class city in 1959. Both the fire department and the water department were organized under Delaware Township and remained that way until Lansing became a second-class city in 1982 and thus were no longer part of the township. In 1985, the water board was formed under state statute 80-1616 which provided membership from both the city and the township. The fire department remained under the control of the township with the city contracting services from the fire department.

The fire department is an outstanding, professional department that is staffed totally by volunteers. Lansing is a community that is expanding rapidly and the time has come to start a new approach to manning the fire department. Everyone is extremely satisfied with the fire department and has no desire to split or dismantle the fire department, as it now exists. The issue revolves around funding and the structure of the board.

Plans, as they now exist, will begin to phase in some full-time personnel for the fire department. This does several things for the area, which includes training for fire department personnel, inspections, and the close monitoring of day-to-day operations. The entities all realize there will be a tax increase as we move toward more full-time, paid employees and are willing to make that sacrifice.

Under the existing statute, the County Commissioners must appoint the fire district board. Each of the three entities involved feel strongly that we should have the authority to appoint our OWN board members as per the proposed change to statute 19-3612a. As the taxes increase from the present 1.5 mils to as much as 5 mils we all would like some measure of control to chart our future destiny.

In the packets, which you received, is an agreement that was developed over about a six-month period between the City of Lansing, High Prairie Township and Delaware Township with input from Leavenworth County. The agreement covers the appointment of board members, the disposition of assets, and the organizational controls the three entities will place on the board of the Fire District. Although the City of Lansing is by far the largest taxed entity in the agreement, controls were structured so that no one entity could control the vote of the board.

Passage of this proposal would greatly enhance plans for future growth of the City of Lansing and the corresponding fire protection to facilitate that rapid growth. I strongly urge passage of this proposed amendment.

***** end of statement*****



State of Kansas

Office of the Attorney General

120 S.W. 10TH AVENUE, 2ND FLOOR, TOPEKA, KANSAS 66612-1597

CARLA J. STOVALL
ATTORNEY GENERAL

May 9, 2002

MAIN PHONE: (785) 296-2215
FAX: (785) 296-6296

David Van Parys
Leavenworth County Counselor
300 Walnut
Leavenworth, Kansas 66048

Re: Interlocal agreement for funding and operating fire district

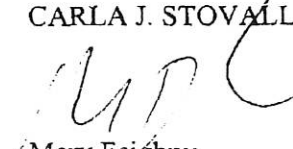
Dear David:

In response to your letter, I did some research to determine whether the County could delegate its appointment authority to the City of Lansing and the two townships. I could not find any Kansas appellate decisions but McQuillin's treatise concludes that the power of appointment cannot be delegated. *McQuillin Mun. Corp.* § 12.72 (3rd Ed). Moreover, the County cannot enter into a contract that will bind its successors to appointing fire district trustees nominated by the City and townships. See *Griffin v. Oklahoma Natural Gas Corp.*, 37 F.2d 545 (10th Cir. 1930); *Board of County Comm'rs of Edwards County v. Simmons*, 159 Kan. 41 (1944). Such an effort would be an unlawful attempt to bind future commissioners "in matters incident to such successors' administration and responsibilities."

As far as the township leasing its real property to the fire district is concerned, K.S.A. 80-109 prohibits township real estate from being "sold or disposed of" unless the conditions in the statute are satisfied. "Sold or disposed of" has been interpreted to mean that the township is completely divesting itself of title. *State, ex rel., v. City of Garnett*, 180 Kan. 405 (1956). Therefore, leasing township property would not fall within the statute's parameters. Attorney General Opinion No. 79-66.

Very truly yours,

OFFICE OF THE ATTORNEY GENERAL
CARLA J. STOVALL


Mary Feighny
Assistant Attorney General

MF:jm

3-3



State of Kansas

Office of the Attorney General

120 S.W. 10TH AVENUE, 2ND FLOOR, TOPEKA, KANSAS 66612-1597

CARLA J. STOVALL
ATTORNEY GENERAL

March 6, 2002

MAIN PHONE: (785) 296-2215
FAX: (785) 296-6296

David Van Parys
300 Walnut
Leavenworth, Kansas 66048

Re: Interlocal agreement for funding and operating fire district

Dear David:

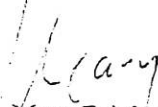
I've got some concerns about the draft you asked me to review because it appears that the agreement conflicts with the statutes that address fire districts, K.S.A. 19-3601 *et seq.* and K.S.A. 80-109.

A fire district is a creature of statute and, therefore, can only act according to what the statutes provide or what can be implied from those statutes. There are only two methods of providing for a governing body of a fire district. The district can be governed by the county commissioners or a district board of trustees pursuant to K.S.A. 19-3612a. The district board is appointed by the county commissioners who can dismiss the board members at will. Your agreement removes the appointment and removal authority from the county commissioners. The City and the townships can recommend candidates but only the county can appoint board members. The same is true for removal.

The other problem is transferring township real property to the fire district after a prescribed period of time. The only way that a township can "dispose" of real property is pursuant to K.S.A. 80-109 which requires publication and a possible protest petition.

Very truly yours,

OFFICE OF THE ATTORNEY GENERAL
CARLA J. STOVALL


Mary Feighny
Assistant Attorney General

MF/mf

3-4

AN INTERLOCAL AGREEMENT FOR THE FUNDING AND OPERATION OF A FIRE DISTRICT COMPOSED OF THE CITY OF LANSING, KANSAS, AND THE TOWNSHIPS OF DELAWARE AND HIGH PRAIRIE, LEAVENWORTH COUNTY, KANSAS.

COME NOW THE PARTIES TO THIS INTERLOCAL AGREEMENT, the City of Lansing, Kansas, hereinafter referred to as "Lansing", Delaware Township, Leavenworth County, Kansas, hereinafter referred to as "Delaware" and High Prairie Township, Leavenworth County, Kansas, hereinafter referred to as "High Prairie" and recite and agree to the following:

1. **AUTHORITY**. This agreement is entered into pursuant to the provisions of K.S.A 12-2901 et. seq.
2. **TERM**. The term of this agreement shall be for an initial period of five years from the date of entry into the agreement by the last of the parties to approve the agreement. Upon the expiration of the initial term of this agreement the agreement shall automatically renew for succeeding four year terms unless terminated by any party as provided for in this agreement.
3. **PURPOSE AND NAME**. That the purpose of this agreement is to provide for the operation and funding of a Fire District to be formed by the County of Leavenworth pursuant to the provisions of K.S.A. 19-3601, et. seq. and composed of the parties to this agreement. The name of the Fire District shall be "Fire District No. 1, County of Leavenworth".
4. **JOINT GOVERNING BOARD**. That a joint board to govern and oversee the operation and funding of the Fire District is hereby created. The joint board shall be composed of five (5) members: three (3) members appointed by the governing body of Lansing; one (1) member appointed by the governing body of Delaware; and one (1) member appointed by the governing body of High Prairie. Each person so appointed shall serve at the pleasure of the governing body having so appointed that person. The joint board so created shall exercise those powers enumerated in the provisions of K.S.A 19-3612 (a). Each party shall appoint their respective joint board members on or before April 1, 2002. The parties to this agreement shall review the composition of the joint board on or about every fifth anniversary date of this agreement.
 - a. **Qualifications**. No member of the joint board shall be an employee or official, elected or appointed, of either Lansing, Delaware, High Prairie or Leavenworth County, Kansas. No member of the joint board shall be a firefighter or employee of the District. Members of the joint board shall be qualified electors of the governmental entity appointing them.
 - b. **Ex officio member**. The Fire Chief of the District shall serve as a non-voting advisor to the joint board.

c. **Quorum.** 3 members of the joint board shall constitute a quorum of the joint board.

d. **Special voting requirements.** A minimum of four (4) affirmative votes of the joint board shall be required prior to any of the following acts being undertaken by the joint board:

1. Issuance of any bonds, entry into any lease purchase agreement or creation of any indebtedness on the part of the District.
2. Expenditure of District funds in excess of five-thousand dollars (\$5,000.00)
3. Entry into any agreement with any other entity for fire protection services.
4. The hiring or firing of any permanent employee of the District.
5. Any action substantially and detrimentally affecting fire protection services to any part of the District.
6. The adoption or modification of the operational policies of the District.

e. **Representation of entire District.** Each member of the joint board so appointed shall represent the whole of the District and shall act in the best interests of the District.

5. **FUNDING.** The operation of the Fire District governed by the joint board created herein shall be funded through the provisions of K.S.A 19-3610 and through any additional contributions to the District by any of the parties to the agreement. A treasurer for the District shall be appointed by the joint board and shall maintain the financial records of the District and assist the joint board in the preparation of the budget for the District.

6. **TITLE TO PROPERTY.**

a. **Title in name of District.** On or after January 1, 2003, any equipment, vehicle or building acquired by the District, by purchase, contribution or otherwise, except as otherwise provided below, shall be titled in the name of the District.

b. **Title specified cases.**

1. The existing Delaware Township Fire Station, located at 111 E. Kansas, Lansing Ks, shall remain titled to Delaware. On the tenth (10th) anniversary date of this agreement title to the building shall be transferred by Delaware to the District.

2. The fire station building to be constructed by High Prairie shall be titled in the name of High Prairie. On the tenth (10th) anniversary date of this agreement title to the building shall be transferred by High Prairie to the District.

3. All fire equipment owned by Delaware on December 31, 2002, shall remain titled to Delaware. Such equipment shall pass to the District upon the fifth (5th) anniversary date of this agreement.

4. Fire protection vehicles owned by Delaware on December 31, 2002, shall remain titled to Delaware. Title to said vehicles shall be transferred to the District on the tenth (10th) anniversary date of this agreement.

5. In the event that this agreement is terminated prior to the transfer dates set out above it is expressly understood that no transfers of title or ownership shall take place.

c. **Lease by District.** Delaware and High Prairie agree to lease to the District, for use by the District, the buildings, equipment and vehicles specified in section 6(b) of this agreement for the sum of one (\$1.00), payable by the District, for each calendar year, or part thereof, of use by the District. In addition, the District shall be responsible, during the term of this agreement, for the payment of any debt service on the equipment, buildings and vehicles so leased and shall adequately insure and maintain such equipment, buildings and vehicles. In the event that any leased equipment, building or vehicle is damaged or destroyed the insurance proceeds shall first be applied to any repairs, where appropriate, then to the payment of any outstanding debt attributable to the item.

7. **TERMINATION.**

a. **Notice.** Subject to the provisions of paragraph 2 of this agreement any party may terminate this agreement by providing to the other parties written notice of that parties election to terminate the agreement. Such notice shall be ineffective unless received by the other parties not less than eighteen (18) months prior to the effective termination date.

b. **Disposition of property.** In the event of the termination of this agreement the property utilized and or owned by the District shall be disposed of as follows:

1. Paragraph 6 (b) of this agreement shall apply and the property referenced shall be disposed of per the terms of that section.

2. All other assets of the District shall be apportioned between the parties based upon the assessed valuation of each party as compared to the assessed valuation of the District as a whole. In so apportioning the assets the parties shall utilize accepted accounting and depreciation practices to value the assets of the District and shall attempt to reach an agreement as to the value and apportionment of the assets of the District. In the event that

Fire District Interlocal Agreement

**OFFICE OF THE ATTORNEY GENERAL
OF THE STATE OF KANSAS:**

APPROVED AS TO FORM THIS _____ DAY OF _____, 2002

3-8

LEAVENWORTH COUNTY, KANSAS

David C. Van Parys, County Counselor

300 Walnut

Leavenworth, Kansas 66048

(913) 684-0415

Fax: (913) 680-2748

e-mail: dvanparys@LVCOKS.com

January 28, 2003

**MEMBERS OF THE HOUSE
COMMITTEE ON LOCAL GOVERNMENT**

**RE: HB2044; AN ACT RELATING TO
FIRE DISTRICTS**

Dear Committee members,

Attached please find a copy of a position paper in support of the adoption of HB2044, an act that would allow the Boards of County Commissioners throughout the State to transfer the authority to appoint the trustees of a Fire District to a joint board comprised of the Municipalities and/or Townships which comprise the Fire District.

On behalf of the Board of County Commissioners of Leavenworth County, Kansas, I would ask that you view this Bill with favor and support it's adoption. I thank you for your kind attention to this.

Sincerely,



David C. Van Parys

House Local Government

Date: 1-28-2003

Attachment # 4

**POSITION PAPER OF LEAVENWORTH COUNTY, KANSAS,
IN SUPPORT OF HB 2044**

**Presented to the membership of the House Committee
on Local Government**

January 28, 2003

INTRODUCTION

The City of Lansing, Kansas, Delaware Township and High Prairie Township, all located in the County of Leavenworth, Kansas, desire to form a Fire District pursuant to the provisions of K.S.A 19-3601, *et seq.* Such a Fire District is, however, by statute governed either by the Board of County Commissioners of the County in which it is formed or by a board of trustees appointed by and serving at the pleasure of the Commission. It is the desire of all governmental entities involved, including the Board of County Commissioners of Leavenworth County, that the authority to appoint the board of trustees of the proposed Fire District be devolved to a joint board formed by the City of Lansing and Delaware and High Prairie Townships. HB2044 effects this desired result. A fuller explanation follows.

HISTORY

Fire protection is currently provided to the City of Lansing, Delaware Township and High Prairie Township through the Delaware Township Fire Department. The three entities have expressed a desire to coordinate future fire protection services through the mechanisms of K.S.A 19-3601, *et seq.* A proposed interlocal agreement relating to the operation and funding of the Fire District was reached between the parties during 2002. A separate interlocal agreement was reached between the parties and the County wherein the Board of County Commissioners would delegate the power to appoint the trustees of the Fire District to a joint board formed through the initial interlocal agreement. The proposed interlocal agreement was approved by the local governments and submitted to the Attorney General for review. The review by the Attorney General raised two (2) obstacles to the the interlocal agreement. One dealt with a conflict between the agreement between the City of Lansing and the Townships regarding the disposition of Township property used for Fire District purposes. This conflict can be resolved without recourse to amending the applicable statute. The other obstacle leads to HB 2044. (A copy of A.G. Opinion discussed above is attached)

Cont.

4-2

EFFECT OF HB 2044

1. Would allow the constituent local governments the option of having a Fire District created under K.S.A. 19-3601, *et seq.* governed by a board of trustees selected and controlled by the local governments whose tax bases fund, and whose constituents are served by, the Fire District so created. Under current law the governance of such a Fire District remains with the Board of County Commissioners and cannot be devolved, even when all parties wish to do so.
2. The amendment to K.S.A. 19-3612a created by HB 2044 has no effect unless all affected local governments reach agreement. The provisions of HB 2044 allow the devolution of the control of Fire Districts from the County Commissions to a joint board of the local governments of the Fire District only when the County Commission and the local governments, and the local governments between themselves, have reached an interlocal agreement specifying the governance of the Fire District. All interlocal agreements must satisfy certain requirements and pass muster with the Attorney General. A Fire District utilizing the amendment created by HB 2044 would be at least as well governed as one governed by the Board of County Commissioners.
3. **NO FISCAL IMPACT.**

CONCLUSION

The genesis of HB 2044 is discussion between local units of government wishing to take advantage of the provisions of K.S.A. 19-3601, *et. seq.* while maintaining local control over the tax levy used to fund the Fire District and the structuring of fire protection services. It is the position of Leavenworth County, Kansas, that a joint board created by agreement between the constituent local governments comprising a Fire District is every bit as competent to govern the Fire District as the Board of County Commissioners and, in fact, are likely in a better position to determine the best interests of the Fire District. HB 2044 serves as an encouragement for the formation of Fire Districts by agreement between local governmental units by offering the option of the devolution of the control of the Fire District to the most local level of government.

The Board of County Commissioners of Leavenworth County, Kansas, thanks you for your time and consideration of this matter and urges you to approve HB 2044.



State of Kansas

Office of the Attorney General

120 S.W. 10TH AVENUE, 2ND FLOOR, TOPEKA, KANSAS 66612-1597

CARLA J. STOVALL
ATTORNEY GENERAL

March 6, 2002

MAIN PHONE: (785) 296-2215
FAX: (785) 296-6296

David Van Parys
300 Walnut
Leavenworth, Kansas 66048

Re: Interlocal agreement for funding and operating fire district

Dear David:

I've got some concerns about the draft you asked me to review because it appears that the agreement conflicts with the statutes that address fire districts, K.S.A. 19-3601 *et seq.* and K.S.A. 80-109.


A fire district is a creature of statute and, therefore, can only act according to what the statutes provide or what can be implied from those statutes. There are only two methods of providing for a governing body of a fire district. The district can be governed by the county commissioners or a district board of trustees pursuant to K.S.A. 19-3612a. The district board is appointed by the county commissioners who can dismiss the board members at will. Your agreement removes the appointment and removal authority from the county commissioners. The City and the townships can recommend candidates but only the county can appoint board members. The same is true for removal.

The other problem is transferring township real property to the fire district after a prescribed period of time. The only way that a township can "dispose" of real property is pursuant to K.S.A. 80-109 which requires publication and a possible protest petition.

Sorry A
can't bless
this one

Very truly yours,

OFFICE OF THE ATTORNEY GENERAL
CARLA J. STOVALL


Mary Feighny
Assistant Attorney General

MF/mf

4-4

TOM SLOAN

REPRESENTATIVE, 45TH DISTRICT
DOUGLAS COUNTYSTATE CAPITOL BUILDING
ROOM 446-NTOPEKA, KANSAS 66612-1504
(785) 296-7677
1-800-432-3924772 HWY 40
LAWRENCE, KANSAS 66049-4174
(785) 841-1526
sloan@house.state.ks.us

TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENT

CHAIRMAN: HIGHER EDUCATION
MEMBER: UTILITIES
ENVIRONMENT
GENERAL GOVERNMENT &
HUMAN RESOURCES
BUDGET

Testimony on HB 2045 – Local Government Committee

Mr. Chairman, Members of the Committee, I apologize for not appearing before you today. Unfortunately my attendance is required at one of the committees on which I serve.

As we have previously discussed, rural water districts do not have taxing authority. Their revenues are earned from the sale of water and benefit units (meters), and interest on their idle funds. Also, unlike most cities, rural water districts generally require new customers to pay the costs associated with extending water line service to their property.

Eight years ago, the Legislature determined that the state should reimburse water districts for re-locating their lines to accommodate state highway construction projects. The then Secretary of Transportation testified in favor of the bill because too many rural water districts lacked the financial resources to replace/relocate water lines that would otherwise be cut to construct state roads. He testified that time-money costs associated with delays in construction of state highway projects more than offset the minimal costs associated with reimbursing the districts for their relocation expenses.

HB 2045 extends the same reimbursement policy to county roads constructed with state or federal funds. Please note that current state law and HB 2045 provide eligibility standards before a rural water district would qualify for assistance – 90 percent or more of the district's water lines must be on private easements (lines 14-16). This ensures that the rural water district's management is acting as responsible stewards of their members' funds and protects state and county interests.

Following discussions with the Kansas Association of Counties representatives, I agree that line 23 of the bill should be deleted. It is unreasonable to change the rules and financial conditions under which current projects are being constructed. I understand that representatives of the Association of Counties and the Kansas Rural Water Association have talked and are in agreement regarding the appropriateness of this bill and the deletion of line 23.

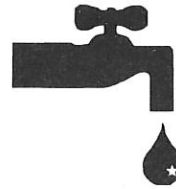
Again, I apologize for not being available to respond to your questions at this time, but I will be pleased to talk with you in your office or on the House floor.

House Local Government

Date: 1-28-2003Attachment # 5

RURAL WATER DISTRICT #5

Butler County



700 N. Main
P.O. Box 56
Benton, KS 67017
Office (316) 778-1631
FAX (316) 778-1931

COMMENTS ON HOUSE BILL NO. 2045 BEFORE THE HOUSE COMMITTEE ON LOCAL GOVERNMENT JANUARY 28, 2003

Mr. Chairman and Members of the Committee:

I am Pat Shaffer, Manager for Butler County Rural Water District #5. I appreciate the opportunity to comment on HB 2045. The rural water district I manage is based in Benton, west of El Dorado. Our system serves 1,128 rural residents and farms, plus we sell water to the City of Towanda.

Since the formation of our District 25 years ago, we have been requested to relocate water lines for many state or county road improvement projects. In 1995, the Kansas Legislature passed a bill which provides reimbursement from the Kansas Department of Transportation to rural water districts for certain expenses related to relocating water lines which cross state or federal highway projects.

Last year, our county required us to relocate an area of water line due to widening and new road construction. At one intersection, the pipeline had to be lowered and drilled through solid rock. I understood from our county engineer there was state funding on this project. However, since there was no legislation that would provide for counties to reimburse water districts on state funded projects, the cost to our district for this crossing alone was \$7,700. Fortunately, the county agreed to reimburse our district \$1,500 and we had the reserve funds to be able to pay the remainder.

There are nearly 300 rural water districts in Kansas. These systems are constructed with loans and donations from the customers. Loans and operating costs are paid for through monthly water bills. Rural water districts are non-profit entities and they have no taxing authority, therefore, many of these systems do not have reserve funds to pay for expensive relocations. The general public is the beneficiary of road improvements however the cost of relocating pipelines because of road projects creates a financial burden that rural water districts have no control over.

I ask for your support of HB 2045, as it would ensure that rural water districts would be reimbursed for costs associated with pipeline relocations on county projects where state or federal funding is involved.

Respectfully,


Patricia Shaffer

Manager, Rural Water District No. 5, Butler County

House Local Government
Date: 1-28-2003
Attachment # 6

SHAWNEE COUNTY
RURAL WATER DISTRICT NUMBER 8

3260 SE TECUMSEH RD • P.O. BOX 95 • TECUMSEH, KS 66542-0095
PH 785/379-5553 • FAX 785/379-5592

**Comments on House Bill No. 2045
Before the House Committee on Local Government
January 28, 2003**

Mr. Chairman and members of the Committee:

I am Dennis Schwartz, General Manager of Rural Water District No. 8, of Shawnee County Kansas. On behalf of my District as well as all Rural Water Districts, I would like to request your support of HB 2045.

Most road improvement projects are planned to benefit the general motoring public, and as such, they logically and equitably supported by some State and frequently some Federal monies. Affected Rural Water Districts are supported locally only by their member consumers and do not normally plan for the type of expenses that might be caused by road and highway projects.

The Kansas Legislature recognized the inequity of requiring rural water systems to bear the burdens that were frequently imposed upon them by the Kansas Department of Transportation, when highway projects required the re-location of its facilities. The law was changed in 1995 to require that KDOT reimburse our rural water systems for that relocation work so long as at least 90% of the remainder of the district's facilities were located in private easements. Without that change there would have surely been many projects stalled, due to a water districts inability to pay for the timely relocation of their facilities.

I would appreciate your favorable consideration of HB 2045 to require that rural water districts be reimbursed for water line relocation costs associated with road projects that are funded wholly or partially with state or federal funds.

Sincerely,



Dennis F. Schwartz,
General Manager of RWD #8

House Local Government
Date: 1-28-2003
Attachment # 7

CONSOLIDATED RURAL WATER DISTRICT #1
Leavenworth County, Kansas

Office (913) 724-7000
Fax (913) 724-1310

P.O. Box 419
15520 Crestwood Drive

Basehor, Kansas 66007

January 28, 2003

Representative Jene Vickrey
Chairman Local Government Committee
Kansas Legislature

Re: HB 2045

Dear Chairman Vickrey and Committee Members:

As District Manager of Consolidated Rural Water District #1 of Leavenworth County representing our Board of Directors and 1580 benefit unit owners, we would like the committee to know that we support HB 2045.

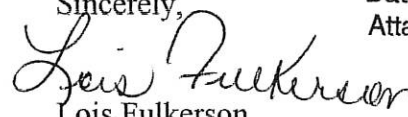
Southern Leavenworth County is experiencing tremendous growth. Conservatively we anticipate 500 new connections in the next five years. With only 28 days into this year, we have received plats totaling 136 new lots; half containing duplexes and four-plexes and are currently installing mains in a 640 acre golf course housing addition.

Rural Water Districts have a limited source of funds in which to operate. Strategic planning is crucial in our area as new towers are needed and line sizes increased to accommodate the growth demand. Certainly the burden placed on us by local government requiring us to move water lines for federally funded road projects creates an even bigger burden on our system.

In 1999 and 2000 county projects (with federal funding) required mains to be lowered, fire hydrants to be moved and 44 customers service relocated at a cost of \$51,455.98. Yet another project this year will require the district to relocate mains and service at a projected cost to the district of \$28,476.45.

While the district makes every effort to install mains only in easements, road crossings and service lines are inevitable. While local government receives federal funding for these projects benefiting the general public we feel the movement of utilities should be included in the cost of road improvements and not paid solely by the rate payers of each district. This would only force the cost of water to increase or lessen the amount of improvements a district can make. Certainly money spent for relocation cost could be better utilized through the installation of new mains, fire hydrants or new water towers insuring an adequate supply of water.

We encourage this committee to support HB 2045.

Sincerely,

Lois Fulkerson
Manager

House Local Government
Date: 1-28-2003
Attachment # 8



TESTIMONY
concerning House Bill No. 2045
re. the Cost of Relocating Water Lines
House Local Government Committee

Presented by Randy Allen, Executive Director
Kansas Association of Counties
January 28, 2003

Chairman Vickrey and members of the committee, my name is Randall Allen, Executive Director of the Kansas Association of Counties. I am here today to provide comments on House Bill No. 2045.

As proposed, the bill shifts the cost of relocating rural water district lines on federal aid or state-funded construction projects from rural water district customers to county taxpayers. While the honorable intention underlying the bill is to apply this policy change to only federal aid or state-funded projects and not county-only funded projects, utility relocation costs are ineligible for federal funding. As such, even on a project funded in whole or in part with federal monies, the county taxpayers would end up paying the entire cost of water line relocations. For this reason, we would ask that, if the committee acts on the bill, it consider rendering Section 1 inapplicable to projects funded in whole or in part with federal money. As such, we would suggest that the new standard for reimbursement apply only to projects funded in whole or in part with state funds. This would mirror the policy for state highway projects which is currently reflected in K.S.A. 68-415 (c)

Another concern we have is with the retroactive nature of the bill's application, with the new standard for reimbursement or non-reimbursement to projects *currently in progress*. In situations where projects have been bid and construction documents already approved, this amounts to a change in the rules after projects have begun. As such, I ask for your consideration in striking the language in line 23 ("including any projects currently in progress").

Thank you for the opportunity to provide comment on HB 2045. If there is anything we can do to engage our members in constructive dialogue with the Rural Water District Association or individual rural water districts, we would be very happy to assist.

House Local Government
Date: 1-28-2003
Attachment # 9

The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-2690, provides legislative representation, educational and technical services and a wide range of informational services to its member counties. Inquiries concerning this testimony should be directed to Randall Allen or Judy Moler by calling (785) 272-2585.

6206 SW 9th Terrace
Topeka, KS 66615
785•272•2585
Fax 785•272•3585
email kac@ink.org

The Governor's
Budget
Report

Volume 1

Descriptions
and
Budget Schedules

Fiscal Year 2004

House Local Government
Date: 1-28-2003
Attachment # 10

Budget Summary

Over the last year, Kansas, like many other states, experienced a dramatic loss of revenue. In FY 2002, State General Fund collections were 6.9 percent below the previous fiscal year. At the same time, State General Fund costs for Medicaid programs rose rapidly. The combination of dramatic revenue drops and rapidly rising entitlement expenditures quickly depleted the reserves in the State General Fund and now leads to a very difficult budget situation for FY 2003 and FY 2004.

This volume presents a revised FY 2003 budget and a budget plan for FY 2004. The table below lists summary numbers for the State General Fund and for all funding sources.

	Budget Totals <i>(Dollars in Millions)</i>			
	SGF	Percent Change	All Funds	Percent Change
FY 2002 Actual	\$ 4,466.1	--	\$ 9,802.6	--
FY 2003 Approved	4,459.4	(0.1%)	9,879.9	0.8%
FY 2003 After Allotments	4,341.5	(2.6%)		
FY 2003 Gov. Est.	4,358.3	0.4%	10,187.7	3.1%
FY 2004 Gov. Rec.	4,493.4	3.1%	10,151.3	(0.4%)

Key Components of the Budget

No Tax Increases. The funding for this budget is based on the Consensus Revenue Estimate of November 5, 2002. No additional tax sources have been incorporated. Additional information on revenue estimates can be found on pages 12-6.

State General Fund Balance at Zero Percent. The budget recommendations leave a balance at the end of FY 2004 of zero percent. Under the current extraordinary circumstances, building a realistic budget that contains a 7.5 percent ending balance but no tax increases is impossible. A budget that meets the requirements of a 7.5 percent ending balance, in accordance with state statutes, is contained in the last section of this volume.

Education Protected. Funding is added in FY 2003 and FY 2004 to cover local option budgets and base aid requirements. In FY 2004, the base budget per pupil remains at \$3,863, adequate funding is provided to cover the local option budget formula fully, and special education receives the same State General Fund support. Higher education funding for university operating grants, community college aid, Washburn aid, and technical college funding support remains constant between the two fiscal years.

SRS/Aging Caseloads Fully Funded. In FY 2003, supplemental funding is added to address increased caseload costs in these two agencies. FY 2004 costs are fully funded using November consensus caseload projections.

FY 2003 One-time Funding Replaced. The legislatively approved FY 2003 budget funded \$93.5 million of entitlement expenditures with money from the Intergovernmental Transfer. The transfer money is not available in FY 2004, requiring those same entitlement costs to be funded from the State General Fund. For further information, see pages 46-8.

State Employee Salary Increase. The Governor recommends a 1.5 percent salary increase for state employees at the beginning of FY 2004 at a cost of \$26.9 million from all funding sources, of which \$13.5 million is from the State General Fund.

Prisons Kept Open. To meet the current year allotment reductions fully, the Department of Corrections would have had to close prisons. However, enough money is added in FY 2003 and in FY 2004 to avoid closure of the following facilities:

- Stockton Unit
- Osawatomie Unit
- Toronto Unit
- El Dorado North
- Labette Conservation Camps
- Adult Residential Centers in Johnson and Sedgwick Counties

Human Service Restorations. The FY 2004 budget adds funding to restore a portion of the cuts required

by the current year allotment reductions. Some of these services are:

- Senior Care Act
- HCBS Waiting Lists
- HealthWave
- Delaying the Start Date for GA/MediKan Time Limit
- Emergency Shelter Case Management
- Child Care Eligibility at 185% FPL
- CMHC Aid
- CDDO Aid

Shifts to Fees. Where possible, current State General Fund costs are shifted to fee-based funding. This occurs most significantly in the Department of Revenue, State Treasurer, Secretary of State, Health and Environment, the Board of Tax Appeals, and the Judicial Council.

Biennial & Fee Agency Budgets Reduced 5.9 Percent. Budgets for fee-based agencies that were not subject to the current year allotment reductions are lowered by 5.9 percent in FY 2004. The money saved from these reductions is transferred to the State General Fund. This treats these state agencies like other state agencies in regard to budget reductions. The savings from these reductions, shown in the table on p. 59, are transferred to the State General Fund.

70 New Troopers. The budget restores enough money to the Highway Patrol to hire 70 troopers in positions that are now being held vacant or that are subject to FY 2003 allotment reductions. For half of FY 2003 and all of FY 2004, the Highway Patrol's State General Fund financing is removed and substituted with State Highway Fund dollars.

SGF Transfers Eliminated. For FY 2004, there are no State General Fund revenue transfers to the Highway Fund, the Local Ad Valorem Tax Reduction Fund, the County and City Revenue Sharing Fund, and the Special City and County Highway Fund. However, full payment to cities and counties from the Special City and County Highway Fund will still occur.

Continued Death & Disability Moratorium. The approved FY 2003 budget contains a two-quarter moratorium on payments into the fund. The Governor's recommendations add the last quarter of

FY 2003 to the moratorium and all four quarters of FY 2004. The savings from this moratorium provide the 1.5 percent salary increase for state employees.

Judiciary/Legislature. Beginning in FY 2004, the Executive Branch will not presume to review or adjust the budgets of the Judiciary and Legislature, but will simply include as a "placeholder" the exact budget passed by the Legislature in the previous year.

State General Fund

FY 2003. At the beginning of FY 2003, State General Fund balances totaled \$12.1 million. The 2002 Legislature passed a budget based on \$4,515.5 million of revenue and \$4,444.5 million of expenditures. Revenue collections were less than projected and, in August 2002, Governor Graves ordered \$39.9 million of allotment reductions. In November 2002, the Consensus Revenue Estimate lowered FY 2003 revenue projections to \$4,152.0 million. Governor Graves then ordered a second round of allotment reductions, cutting \$78.1 million from agency budgets, stopping \$48.0 million in revenue transfers, recommending transfer of \$35.1 million of the balances of several agency funds, and recommending that a \$94.6 million loan from KDOT not be repaid.

The revised FY 2003 budget presented in this volume begins from that point. More "balance" transfers and a tax amnesty program are recommended to improve current year revenues further. Supplemental funding is added for School Finance and SRS/Aging caseloads, although some SRS claims will be pended until FY 2004. The revised budget totals \$4,358.3 million and is 2.4 percent less than actual expenditures in FY 2002. The recommended budget leaves a FY 2003 ending balance of \$0.4 million, which then forms the beginning point for FY 2004. The table on the opposite page illustrates these changes.

FY 2004. The Consensus Revenue Estimate for FY 2004 totals \$4,525.7 million. Total available revenue is enhanced by eliminating all revenue transfers except the School Capital Improvements Transfer, a partial transfer for the Water Plan Fund, and the Regents Faculty of Distinction Program. Operating reductions are recommended for fee agencies and KDOT and the savings transferred to the State General Fund. Budgeted revenue totals \$4,493.9 million.

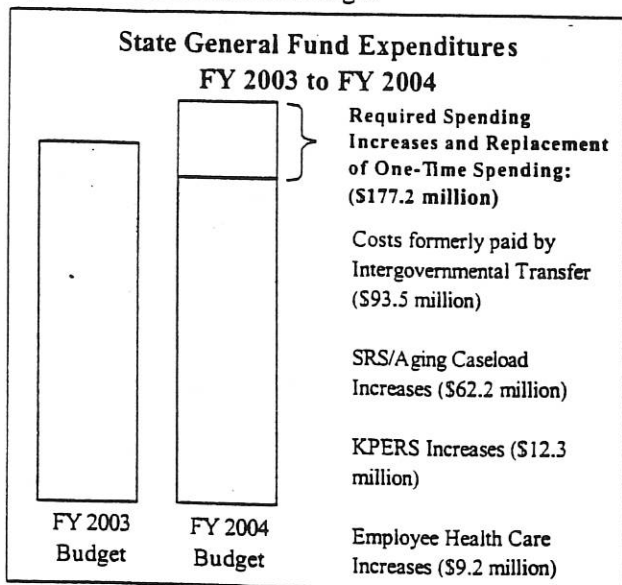
**State General Fund
FY 2003
(Dollars in Millions)**

Beginning Balance	\$ 12.1
Revenue:	
November Consensus Revenue Est. (Includes Revenue Transfers)	4,152.0
Local Government Transfer	48.0
Allotment Reductions (Gov. Graves)	
No KDOT Loan Repayment (Gov. Graves Recommendation)	94.6
Balance Transfers (Gov. Graves Recommendation)	35.1
Underground Storage Tank Fund Balance Transfer	10.0
Tax Amnesty	7.5
Juvenile Facilities Fee Fund Balance Transfer	0.5
Transfer Death & Disability Moratorium Savings from non-SGF Funds	0.9
Increase Insurance Dept. Transfer Revenue Transfer	0.1
Adjust School Capital Improvements Revenue Transfer	(2.1)
Total Available	<u>\$ 4,358.7</u>
Expenditures:	
Approved Budget (June 2002)	4,444.5
Expenditure Authority Shifting from FY 2002	15.4
August Allotment Reduc. (Gov. Graves)	(39.9)
November Allotment Reduc. (Gov. Graves)	(78.1)
School Finance Supplemental	26.4
SRS/Aging Caseload Supplemental	18.8
Dept. of Corrections Restore Funding for Facilities	3.3
Shift Highway Patrol Expenditures to State Highway Fund	(12.6)
Use Ongoing Intergovernmental Transfer Funds	(4.0)
4th Quarter Death & Disability Moratorium Savings	(5.3)
Pend SRS Claims to FY 2004	(6.2)
Net of Other Adjustments	<u>(4.0)</u>
Total Expenditures	<u>\$ 4,358.3</u>
Ending Balance	\$ 0.4

**State General Fund
FY 2004
(Dollars in Millions)**

Beginning Balance	\$ 0.4
Revenue:	
Consensus Revenue Est. (Revenue Transfers Not Included)	4,525.7
Highway Fund Revenue Transfer	-
LAVTR Revenue Transfer	-
CCRS Revenue Transfer	-
SCCHF Revenue Transfer	-
State Fair Revenue Transfer	-
School Capital Improvements Revenue Transfer	(55.0)
Water Plan Revenue Transfer	(3.8)
Regents Faculty of Distinction Revenue Transfer	(0.5)
Transfer Savings from KDOT Operations Cuts to SGF	5.0
Transfer Savings from Fee Agency Cuts to SGF	3.5
Transfer Balance from KEY Fund	9.9
Transfer Death & Disability Savings from non-SGF Funds	3.4
Continue Insurance Dept. Transfer	0.8
Tax Amnesty	<u>4.5</u>
Total Available	<u>\$ 4,493.9</u>
Expenditures:	
FY 2003 Base Budget	4,358.3
Replace One-time Intergovernmental Transfer Funds	93.5
SRS/Aging Additional Caseloads	62.2
KPERS Regular Increase	12.3
Health Insurance Increase	9.2
Salary Plan	13.5
Shift Highway Patrol Expenditures to State Highway Fund	(25.2)
Use Ongoing Intergovernmental Transfer Funds	(4.0)
KPERS Death & Disability Moratorium Savings	(5.3)
Net of Other Adjustments	<u>(21.1)</u>
Total Expenditures	<u>\$ 4,493.4</u>
Ending Balance	\$ 0.5

Recommended expenditures total \$4,493.4 million, an increase of \$135.1 million over FY 2003. All of the increase is expended to cover the replacement of one-time funding from the Intergovernmental Transfer, caseload cost increases, state employee health care cost increases, and KPERS contribution increases. The chart below illustrates that the inclusion of these items required the use of all new money and a significant cut in the base budget.



For most agencies the reductions absorbed in the FY 2003 allotments are continued in FY 2004 and then

Expenditures by Function



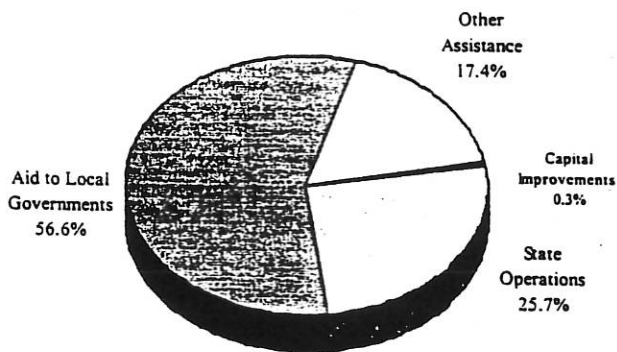
Fiscal Year 2004

further reductions applied. Total expenditures are also reduced by shifting Highway Patrol financing to the State Highway Fund, budgeting for the ongoing portion of the Intergovernmental Transfer, and applying a full-year moratorium to the KPERS Death

and Disability Fund. The ending balance will be \$0.5 million. The table on the previous page shows key components of the FY 2004 budget.

As shown in the pie chart in the previous column. Public Education and Higher Education account for the 67.4 percent of State General Fund spending in FY 2004. 22.0 percent goes for human resources, principally in SRS and the Department on Aging, and 6.4 percent is spent on Public Safety. The previous pie chart illustrates State General Fund expenditures by function. A significant majority, 56.6 percent of State General Fund dollars, are distributed to local governments and agencies to provide services for Kansans. 25.7 percent will fund state agencies, 17.4 percent will provide direct assistance and grants to Kansas citizens, and 0.3 percent will be used for capital improvements.

Expenditures by Category



Fiscal Year 2004

FY 2005 Outlook. The table on the opposite page outlines a multi-year scenario for the State General Fund. For FY 2005, revenue is presumed to grow 3.2 percent. Future expenditures are assumed to be flat with the exception of items that must be funded. Each year the state faces increasing caseload costs, increasing KPERS costs, and increasing costs for employee health insurance. Just to fund these basic and necessary cost increases requires almost a 2.0 percent State General Fund budget increase each year.

The table shows that with these assumptions, \$300.0 million would need to be cut from the FY 2005 budget to achieve a 7.5 percent ending balance. In FY 2005, any return to funding revenue transfers for local governments and KDOT, or any other increase, would require additional cuts or revenue increases.

Outlook for the State General Fund

(Dollars in Millions)

	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>
Adjusted Balance	\$365.7	\$12.1	\$0.4	\$0.5
Released Encumbrances	4.1	--	--	--
Revenue				
Revenue Estimates	4,108.3	4,349.0	4,552.8	4,699.7
Highway Fund Revenue Transfer	--	--	--	--
State Water Plan Revenue Transfer	--	--	(3.8)	(3.8)
LAVTR Revenue Transfer	--	--	--	--
CCRS Revenue Transfer	--	--	--	--
SCCHF Revenue Transfer	--	--	--	--
State Fair Revenue Transfer	--	(0.3)	--	--
School Capital Improve. Revenue Transfer	--	(2.1)	(55.0)	(60.0)
Regents Faculty of Distinction	--	--	(0.5)	(1.0)
Total Available	\$4,478.1	\$4,358.7	\$4,493.9	\$4,635.3
Expenditures				
Base Budget	4,466.1	4,358.3	4,493.4	4,493.4
Fully Fund KPERS Death & Disability	--	--	--	17.8
SRS & Aging Caseloads	--	--	--	59.3
KPERS Regular Increase	--	--	--	9.3
State Employee Health Care	--	--	--	10.0
Corrections Food and Medical Contract	--	--	--	1.2
Open New Topeka JJA Facility	--	--	--	12.0
Regents Research Initiative Debt Service	--	--	--	10.0
Subtotal Expenditures	\$4,466.1	\$4,358.3	\$4,493.4	\$4,613.0
Shortfall	--	--	--	(300.0)
Total Expenditures	\$4,466.1	\$4,358.3	\$4,493.4	\$4,313.0
Ending Balance	\$12.1	\$0.4	\$0.5	\$322.4
As % of Expenditures	0.3%	0.0%	0.0%	7.5%
Revenue in Excess of Expenditures	(353.6)	(11.7)	0.1	321.9
Percent Growth in Total Expenditures	0.8%	(2.4%)	3.1%	2.7%

Totals may not add because of rounding.

State General Fund Transfers

Types of Transfers

Demand Transfers. There have been two kinds of transfers that can be made from the State General Fund. One is called a demand transfer, which by definition is an expenditure. It is treated as an expenditure because, as a resource of the State General Fund, it is being "paid out" or "used up." Although a demand transfer is oftentimes transferred from the State General Fund to a special revenue fund in the state agencies administering these funds and is spent from that special revenue fund, it retains its identity as a State General Fund expense in both accounting and budgeting reports.

An important characteristic of a demand transfer is that the amount of the transfer in any given fiscal year is based on a formula or authorization in substantive law. The actual distribution of the funds has traditionally been made through the authority of this law, rather than through an appropriation in an appropriations bill. However, in recent years the resources of the State General Fund have not been sufficient to finance these transfers at the statutory level. As a result, provisions have been inserted in the appropriation bill to limit the amount of the transfer or to stop making the payments entirely.

Revenue Transfers. The other type of transfer is called a revenue transfer, because it is transferred directly out of the unencumbered balances of the State General Fund. Revenue transfers are also relocated to a special revenue fund and spent from the special revenue fund. However, revenue transfers are not counted as part of budgeted expenditures from the State General Fund because they are merely "relocated" from the State General Fund and spent out of a special revenue fund without retaining their identity as State General Fund dollars.

Basis for Calculating the Transfers

The largest transfer has been the one made to the State Highway Fund. Statutorily this transfer is tied to a percentage of sales and use tax receipts—11.0 percent in FY 2003, 11.25 percent in FY 2004, and 12.0

percent in FY 2005. This transfer to KDOT finances highway projects.

The Special City and County Highway Fund (SCCHF), also budgeted in the Department of Transportation was established in 1979 to prevent the deterioration of city streets and county roads. By statute this fund receives an amount equal to the state property tax levied on motor carriers.

The Local Ad Valorem Tax Reduction Fund (LAVTR) and the County and City Revenue Sharing Fund (CCRS) are funded from sales tax revenues. The LAVTR by statute is to receive 3.6 percent of sales and use tax receipts. The CCRS is to receive 2.8 percent of sales and use tax receipts. Both of them are distributed to local governments for property tax relief through the budget of the State Treasurer.

The School District Capital Improvements Fund supports school construction projects. The total is determined through a formula that pays a portion of school bond and interest payments. This transfer has grown substantially over the past several years, illustrating voter willingness to bond several large capital improvement projects. It is budgeted in the Department of Education.

The State Water Plan transfer is set by statute at \$6.0 million. These funds are appropriated directly to state agencies in the same manner as the State General Fund for water plan projects.

The transfer to the State Fair is defined by statute as 5.0 percent of State Fair revenues up to \$300,000. The transfer is used for capital improvements to the buildings on the fair grounds.

The Kansas Partnership for Faculty of Distinction Program at Regents institutions is the newest transfer, which was implemented only in FY 2003. The Partnership encourages gifts by private donors to enhance the ability of state universities to attract and retain faculty. The transfer is equivalent to the interest earned on gifts to the program based on the average net earnings rate of the Pooled Money Investment Board portfolio in the prior fiscal year.

The final transfer specified by statute is \$400,000 to the Abandoned Oil and Gas Well Fund of the Kansas Corporation Commission. It is used along with other funds to plug oil and gas wells that have been abandoned.

Transfer Conversions

During recent legislative sessions demand transfers have been converted to revenue transfers on a piecemeal basis. The 2001 Legislature converted three of the demand transfers to revenue transfers: the Local Ad Valorem Tax Reduction Fund, the County and City Revenue Sharing Fund, and the Special City and County Highway Fund. The 2002 Legislature converted another two: the School District Capital Improvements Fund and the State Water Plan Fund. The State Highway Fund demand transfer would have been included in the conversion as well, except the financial status of the State General Fund has necessitated suspension of this transfer. The Governor recommends that the State Fair Capital Improvements Fund be treated as a revenue transfer starting in FY 2003. In addition, the Kansas Partnership for Faculty of Distinction is recommended to be converted to a revenue transfer in FY 2004. The transfer to the KCC Abandoned Oil and Gas Well Fund has been a revenue transfer since its inception, so there is no need to convert it. Under the Governor's recommendations for FY 2004, all transfers will be treated as revenue transfers.

Recommendations

The FY 2003 approved transfers for the LAVTR, CCRS, and SCCHF were cut in half by the November allotments. The resulting transfers totaled \$26.2 million for the LAVTR, \$16.7 million for the CCRS, and \$5.0 million for the SCCHF. For FY 2004, the recommendations eliminate all three transfers.

The School District Capital Improvements Fund disbursed \$47.2 million in FY 2003, and it is estimated that it will disburse \$55.0 million in FY 2004.

State General Fund Transfers		
<i>(Dollars in Millions)</i>		
	FY 2003	FY 2004
State Highway Fund	-	--
Local Ad Val. Tax Reduction Fund	26.2	-
County & City Revenue Sharing Fund	16.7	-
Special City & County Highway Fund	5.0	-
School Dist. Capital Imp. Fund	47.2	55.0
State Water Plan Fund	3.8	3.8
State Fair Capital Improvements	0.3	-
Faculty of Distinction Program	0.4	0.5
Abandon Oil & Gas Well Fund	0.4	-
Total	100.0	59.3

For FY 2003, the Legislature reduced the \$6.0 million transfer specified in current law for the State Water Plan Fund to \$3,773,949. For FY 2004, the Governor recommends continuation of the FY 2003 level of funding.

For the State Fair in FY 2003, part of the \$300,000 was derived from the statute governing this transfer and the rest was produced from a provision in the appropriations bill. The provision was added for FY 2003 to ensure that the agency received the full \$300,000. It was estimated that the statutory formula would not produce the full amount because of reduced fair receipts as a result of the events of September 11, 2001. A portion of the transfer was subject to the allotment reductions, resulting in a reduction of \$11,565 to \$288,435. No transfer is recommended for FY 2004.

For the Kansas Partnership for Faculty of Distinction in FY 2003, the transfer was \$417,250 in accordance with the statute. For FY 2004, the Governor estimates a transfer of \$500,000.

The \$400,000 transfer to the Abandoned Oil and Gas Well Fund of the KCC was made according to law for FY 2003. However, the Governor recommends that the transfer be suspended for FY 2004.

8

Allotment Reductions

During FY 2003, Governor Graves ordered two allotment reductions on State General Fund appropriations. These reductions were authorized by KSA 75-3722 et seq. Based on these statutes, the Governor has broad authority to maintain a positive balance in the State General Fund. The statutes do not allow any reductions in the judicial or legislative budgets.

The first allotment was implemented in August based on revenue collections in the first month of FY 2003 and expenditures approved by the 2002 Legislature. The Governor reduced State General Fund appropriations by 2.0 percent for most agencies. However, appropriations for consensus caseload items in the Department of Social and Rehabilitation Services and the Department on Aging were exempted, appropriations for the Department of Education and Higher Education were reduced by 0.75 percent, and the budgets of the Governor and Lieutenant Governor were reduced by 5.0 percent. In addition, expenditures for out-of-state travel and subsistence for all Executive Branch agencies were reduced by 20.0 percent. The August allotment reduced \$40.2 million from the approved budget.

The second allotment was implemented in November. The revised Consensus Revenue Estimate for FY 2003 totaled \$4,152.0 million, which was \$363.5 million less than the estimate used to finance the approved FY 2003 budget. The new estimate plus a beginning FY 2003 balance of \$12.1 million left total resources at \$4,164.1 million. The approved budget at that time was \$4,419.9, resulting in a deficit of \$255.8 million.

Governor Graves addressed this deficit by imposing a 3.9 percent allotment reduction on all appropriations except those for the Schools for the Blind and Deaf, the Board of Indigents' Defense, and aid to school districts. This reduced authorized expenditures by \$78.1 million. The Governor also used the allotment reduction to eliminate the remaining \$48.0 million in payments to local governments through the Local Ad Valorem Tax Reduction Fund, the County and City Revenue Sharing Fund, and the Special City and County Highway Fund. The remaining deficit was proposed to be reduced by not repaying \$94.6 million to the State Highway Fund that is part of the FY 2003 appropriation bill and by transferring \$35.1 million in balances from agency special revenue funds to the State General Fund.

SPECIAL CITY-COUNTY HIGHWAY FUNDS:
Demand Transfer Source: Motor Carrier Property Taxes

FISCAL YEAR	TRANSFER PER STATUTES	ACTUAL TRANSFER	NET (LOST) REVENUE
1991	9,213	9,052	(161)
1992	9,866	9,768	(98)
1993	9,929	9,631	(298)
1994	10,149	9,743	(406)
1995	11,169	10,036	(1,133)
1996	13,525	10,407	(3,118)
1997	15,500	10,553	(4,947)
1998	15,998	10,737	(5,261)
1999	15,771	10,995	(4,776)
2000	16,125	11,182	(4,943)
2001	18,000	10,343	(7,657)
2002	18,500	10,447	(8,053)
2003 *	20,000	-0-	(20,000)
Total *	183,745	122,894	(60,851)
Total - all three programs			
	1,324,006	1,166,430	(157,576)

NOTES AND EXPLANATIONS:

Transfer Per Statutes -- the amount that would be or would have been transferred if there had not been an adjustment (e.g. capping) in the appropriations bills

2003 * Governor's 3rd FY 03 Budget, released March, 2002

Totals * -- computed to include the transfers over a 13-year period (1991-2003), with the 2003 amounts assuming the Governor's 3rd FY 03 budget recommendations are approved

The total reduction in the revenue transfers from FY 02 actual to FY 03 (3rd Governor's recommendation) is \$19,396,000, or 19.4%.

Over the 13-year period (1991-2003), the revenue lost to local governments totals \$157,576,000, an average of \$12,121,230 annually.

FAX	
To <i>Mike Heim</i>	Date <i>4-25</i> # of Pages <i>2</i>
Entity	From <i>Don</i>
Phone#	League of Kansas Municipalities
Fax # <i>296-3824</i>	Phone # (785) 354-9565
	Fax # (785) 354-4186

Kansas Association of Counties
(785) 272-2585
April 2, 2002

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SUMMARY

**13-YEAR IMPACT: CAPPING/REDUCING THE STATE REVENUE TRANSFERS
FROM THE STATE GENERAL FUND TO FUNDS BENEFITING COUNTIES, CITIES,
AND OTHER LOCAL GOVERNMENTS (in thousands)**

LOCAL AD VALOREM TAX REDUCTION (LAVTR)*Source: State Retail Sales Tax*

<u>FISCAL YEAR</u>	<u>TRANSFER PER STATUTES</u>	<u>ACTUAL TRANSFER</u>	<u>NET (LOST) REVENUE</u>
1991	37,164	37,164	0
1992	38,966	38,576	(390)
1993	40,540	39,324	(1,216)
1994	41,971	40,293	(1,678)
1995	44,649	44,649	0
1996	47,054	46,301	(753)
1997	48,661	46,949	(1,712)
1998	50,688	47,771	(2,917)
1999	55,122	55,122	0
2000	57,903	57,903	0
2001	60,315	54,139	(6,176)
2002	61,980	54,680	(7,300)
2003 *	62,738	49,219	(13,519)
Total *	647,751	612,090	(35,661)

CITY-COUNTY REVENUE SHARING (CCRS)*Source: State Retail Sales Tax*

<u>FISCAL YEAR</u>	<u>TRANSFER PER STATUTES</u>	<u>ACTUAL TRANSFER</u>	<u>NET (LOST) REVENUE</u>
1991	28,351	28,351	0
1992	29,461	29,166	(295)
1993	31,153	30,218	(935)
1994	31,905	30,629	(1,276)
1995	33,375	33,375	0
1996	36,070	34,610	(1,460)
1997	37,117	35,095	(2,022)
1998	38,570	35,709	(2,861)
1999	41,376	36,566	(4,810)
2000	44,359	36,932	(7,427)
2001	46,004	34,531	(11,473)
2002	46,901	34,876	(12,025)
2003 *	47,868	31,388	(16,480)
Total *	492,510	431,446	(61,064)

December 20, 2002

LOCAL DEMAND/REVENUE TRANSFERS

A demand transfer is a state appropriation that the amount of the transfer in any given fiscal year is based on a formula or authorization in substantive law. The actual appropriation of the funds has traditionally been made through the authority of this law rather than through an appropriation bill. However, adjustments to the transfers that depart from the substantive law for budgetary reasons are included in appropriation bills.

In recent years the local demand transfers have been switched to revenue transfers, because it transferred directly out of the State General Fund. Revenue transfers are not counted as part of budgeted expenditures from the State General Fund which impacts the amount of the required ending balance in the State General Fund.

Types of Local Demand/Revenue Transfers

- **Local Ad Valorem Tax Reduction Fund (LAVTRF).** This fund by statute is suppose to receive 3.6 percent of state sales and use tax receipts. The LAVTRF is proportionately divided to all counties, 65 percent on the basis of population and 35 percent on the basis of assessed tangible valuation. Then within each county the amount is further divided among all taxing subdivisions (except unified school districts) proportionately based on the taxes levied in the preceding year. The LAVTRF is distributed by the state to local units of governments for property tax relief. The statutory amount for LAVTRF in FY 2003 would have been \$62.7 million, but because of action by the 2002 Legislature, the fund will only receive \$52.5 million.
- **County and City Revenue Sharing Fund (CCRSF).** This fund by statute is suppose to receive 2.8 percent of state sales and use tax receipts. The CCRSF is proportionately divided among all counties, 65 percent on the basis of population and 35 percent on the basis of assessed tangible valuation. Within each county the amount is further divided with the county receiving 50 percent and cities within the county receiving the other 50 percent in proportion to their populations. The CCRSF is distributed by the state to local units of governments for property tax relief. The statutory amount for CCRSF in FY 2003 would have been \$47.9 million, but because of action by the 2002 Legislature, the fund will only receive \$33.5 million.
- **Special City and County Highway Fund (SCCHF).** This fund was established in 1979 to prevent the deterioration of city streets and county roads. Each year this fund is suppose to receive an amount equal to the state property tax levied on motor carriers (semi-tractors and trailers, etc.). The statutory amount for SCCHF in FY 2003 would

have been \$16.5 million, but because of action by the 2002 Legislature, the fund will only receive \$10.1 million.

- **School District Capital Improvement Fund (SDCIF).** This fund was established to support local school construction projects. Local school districts utilize these payments for bond and interest payments for financing of new school buildings, expansion of school buildings, or remodeling school buildings. The SDCIF is paid on an inverse proportion to the local school district's assessed valuation per pupil. The higher the local school district's assessed property valuation, the less the state pays the district through the SDCIF. The FY 2003 amount for the SDCIF is \$45.1 million. There was no limit or cap placed on the SDCIF by the 2002 Legislature for FY 2003.

See the attached table for a four year (FY 2000 through FY 2003) history of expenditures for the above mentioned demand/revenue transfers to local units of government.

**DEMAND/REVENUE TRANSFERS FROM STATE GENERAL FUND
FOR LOCAL UNITS OF GOVERNMENT
FY 2000-FY 2003**

In Thousands

	<u>Actual FY 2000^a</u>	<u>Actual FY 2001^b</u>	<u>Revised Amount FY 2002^c</u>	<u>Approved Amount FY 2003^d</u>	<u>\$ Change from FY 2002</u>	<u>% Change from FY 2002</u>
School District Capital Improvement Fund (SDCIF)	\$ 26,176	\$ 30,676	\$ 40,100	\$ 45,100	\$ 5,000	12.5%
Local Ad Valorem Tax Reduction Fund (LAVTRF)	57,903	54,137	54,681	52,493	(2,188)	(4.0)
County-City Revenue Sharing Fund (CCRSF)	38,932	34,531	34,876	33,481	(1,395)	(4.0)
City-County Highway Fund (CCHF)	11,182	10,343	10,447	10,064	(383)	(3.7)
TOTAL, Local	\$ 132,193	\$ 129,687	\$ 140,104	\$ 141,138	\$ 1,034	0.7

- a) CCRSF was capped at a 1.0 percent increase over FY 1999; and the CCHF was capped at a 1.7 percent increase over FY 1999; additional reductions are made to the CCHF.
- b) Reflects a 6.5 percent reduction from the FY 2000 level for the LAVTRF and the CCRSF. Also reduces the FY 2001 transfer to the CCHF by 7.5 percent from the statutory amount.
- c) LAVTRF, CCRSF, and CCHF limited to no more than a 1.0 percent increase over FY 2002 transfer; treated as a revenue transfer not a demand transfer.
- d) Generally a 4.0 percent reduction from FY 2002 transfer levels, except for SDCIF; all local transfers treated as revenue transfers.

Source: Kansas Fiscal Facts, Ninth Edition

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Local Demand/Revenue Transfers from the State General Fund

With the exception of the State General Fund revenue transfer to the School District Capital Improvements Fund, the 2002 Legislature generally reduced FY 2003 revenue transfers to local units of government by 4.0 percent from the FY 2002 level. Table VIII reflects actual and approved demand transfers from the State General Fund to local units of government from FY 2001 through FY 2003.

**Table VIII
Local Demand/Revenue Transfers
FY 2001-FY 2003**

Function	Actual FY 01	Estimated FY 02	Change		Approved FY 03	Change	
			\$	%		\$	%
School District Capital Improvements Fund (SDCIF)	\$ 30,676	\$ 40,100	\$ 9,424	30.7%	\$ 45,100	\$ 5,000	12.5%
Local Ad Valorem Tax Reduction Fund (LAVTRF)	54,137	54,681	544	1.0	52,493	(2,188)	(4.0)
County-City Revenue Sharing Fund (CCRSF)	34,531	34,876	345	1.0	33,481	(1,395)	(4.0)
Special City-County Highway Fund (SCCHF)	10,343	10,447	104	1.0	10,064	(383)	(3.7)
TOTAL, Local	\$ 129,687	\$ 140,104	\$ 10,417	8.0%	\$ 141,138	\$ 1,034	0.7%

State General Fund Balances

The June 30, 2003 unencumbered cash balance in the State General Fund is estimated to be \$272.8 million, or \$70.6 million more than the revised estimate of \$202.2 million for the June 30, 2002 balance. The actual ending balance on June 30, 2001 was \$365.7 million.

State General Fund receipts in FY 2003 can be divided into four areas: excise taxes, income taxes, other taxes, and other revenues. For FY 2003, the largest component is excise taxes, estimated at \$2.227 billion. Excise taxes include retail sales and compensating use taxes, tobacco and liquor taxes, severance taxes, and the corporate franchise tax. The second largest component of receipts are income and privilege taxes which are estimated at \$2.242 billion. The components of the income tax category include individual taxes, corporate income taxes, and privilege taxes on financial institutions. The other tax category \$164.5 million includes the inheritance tax, motor carrier property taxes, insurance premium taxes, and miscellaneous taxes. The final component of receipts is other revenue, which includes interest earnings, net transfers to and from the State General Fund and agency earnings. The other revenue is projected to be a negative \$118.1 million in FY 2003. The following table reflects the components of State General Fund receipts from FY 2001 through FY 2003.

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OFFICE OF KANSAS STATE TREASURER
 DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

House Local Government
 Date: 1-28-2003
 Attachment # 11

	MOTOR EXCISE	AD VALOREM	ALCOHOL	GUEST	HIGHWAY	HIGHWAY EQ.	REVENUE	COMP	SALES	METRO	TOTAL
LEN	941.24	255,246.83	2,952.35	0.00	583,816.78	16,312.20	38,217.84	25,892.66	903,137.88	0.00	1,826,517.78
ANDERSON	352.77	155,970.10	10,564.51	0.00	427,002.62	11,038.11	23,704.48	14,630.14	403,668.31	0.00	1,046,931.04
ARCHISON	9,145.58	322,142.26	0.00	0.00	536,243.42	15,056.34	46,696.93	99,316.99	1,189,890.36	0.00	2,218,491.88
BARBER	211.04	122,820.86	2,224.20	0.00	306,782.73	7,019.12	18,113.12	8,467.80	267,632.78	0.00	733,271.65
BARTON	11,454.20	543,874.26	7,636.46	0.00	1,113,307.59	32,565.96	78,364.55	16,526.42	1,587,298.84	0.00	3,391,028.28
BURBON	1,695.26	270,485.17	15,229.79	0.00	576,918.32	15,755.85	40,484.29	30,418.08	690,031.14	0.00	1,641,017.90
	478.57	211,640.17	28,399.02	0.00	529,044.26	14,116.81	31,155.97	29,778.47	425,085.92	0.00	1,269,699.19
BUTLER	3,644.76	1,034,915.56	6,996.38	0.00	1,664,483.90	49,276.08	166,735.69	0.00	0.00	0.00	2,926,052.37
CHASE	0.00	69,893.47	1,422.48	4,861.63	238,936.03	5,879.94	10,513.83	4,803.99	112,904.61	0.00	449,215.98
HAUTAQUA	178.57	78,762.72	2,542.97	0.00	231,645.61	5,193.42	11,645.38	18,634.39	117,180.39	0.00	465,783.45
BEROKEE	312.76	400,390.01	19,654.88	3,291.66	901,916.03	26,956.45	61,057.35	109,580.00	673,461.61	0.00	2,196,620.75
BEYENNE	104.68	76,349.55	5,642.48	0.00	262,596.55	5,160.77	11,263.27	42,078.63	364,180.58	0.00	767,376.51
BARK	0.00	59,713.99	758.22	0.00	195,801.49	4,066.60	8,972.00	0.00	0.00	0.00	269,312.30
BAY	168.94	168,121.98	17,312.81	7,112.17	401,113.41	9,870.69	25,023.56	12,682.62	535,035.03	0.00	1,176,441.21
LOUD	869.15	200,931.53	11,449.62	19,157.05	510,556.54	13,199.30	28,685.33	7,210.05	479,000.03	0.00	1,271,058.60
OFFEY	269.27	506,880.45	5,095.87	21,144.26	467,568.66	12,234.23	79,019.41	0.00	0.00	0.00	1,092,212.15
MANCHE	0.00	57,916.42	2,076.37	0.00	162,110.32	3,018.87	8,446.44	0.00	0.00	0.00	233,568.42
BOWLEY	17,679.89	636,870.16	8,328.06	0.00	1,200,429.18	35,398.29	97,493.21	0.00	0.00	0.00	1,996,198.79
RAWFORD	27,288.71	666,265.29	36,654.35	70,858.62	1,117,156.83	33,774.81	101,635.60	78,409.23	1,562,730.99	0.00	3,694,774.43
ECATUR	89.03	77,020.74	2,507.39	0.00	291,242.95	5,982.11	11,026.42	18,379.19	116,697.57	0.00	522,945.40
ICKINSON	1,874.77	367,317.27	12,974.00	0.00	732,003.80	19,760.49	54,364.54	25,419.92	869,595.64	0.00	2,083,310.43
ONIPHAN	0.00	164,146.45	959.25	0.00	376,154.05	10,253.38	24,150.63	49,674.13	205,690.18	0.00	831,028.07
DOUGLAS	99,149.47	1,876,934.03	39,267.05	0.00	1,807,766.54	59,271.18	305,912.60	106,831.21	4,096,313.05	0.00	8,391,445.13
DONIPHANS	85.64	81,833.16	14,060.65	0.00	282,793.45	6,318.50	12,018.48	3,296.44	96,413.87	0.00	496,820.19
DONIPHAN	93.42	64,359.14	8,526.43	0.00	198,146.53	4,057.36	9,440.65	5,024.13	112,014.15	0.00	401,661.81
ELLIS	26,326.06	529,803.59	23,524.85	0.00	892,166.57	25,466.54	82,149.12	0.00	0.00	0.00	1,579,436.73
ELLSWORTH	933.01	128,697.80	4,926.96	0.00	357,879.89	8,510.58	19,258.17	4,918.99	213,361.15	0.00	738,486.55
FINNEY	35,587.40	819,026.43	28,422.44	270,767.65	1,234,429.79	37,490.07	132,716.10	41,477.42	1,921,304.33	0.00	4,521,221.63
FORD	20,167.76	571,631.71	13,680.13	0.00	1,099,519.25	31,907.33	91,002.57	31,997.55	1,607,694.96	0.00	3,467,601.26
FRAZAR	16,227.21	439,889.95	11,458.04	94,601.46	825,222.84	24,726.96	68,870.71	91,870.62	2,464,024.69	0.00	4,036,892.48
FREY	24,893.59	447,913.07	8,016.47	182,054.54	733,359.91	22,569.64	70,449.79	38,670.16	1,602,218.66	0.00	3,130,145.83
GEORGE	0.00	74,209.01	369.10	0.00	251,613.71	4,721.54	10,900.79	5,540.52	184,054.03	0.00	531,408.70
GRAHAM	0.00	68,603.60	4,697.18	0.00	253,159.77	5,014.71	9,699.52	0.00	0.00	0.00	341,174.78
GRANT	715.29	355,914.74	0.00	22,185.05	393,477.49	10,450.61	55,355.10	0.00	0.00	0.00	838,098.28

OFFICE OF KANSAS STATE TREASURER
DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

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	MOTOR EXCISE	AD VALOREM	ALCOHOL	GUEST	HIGHWAY	HIGHWAY EQ.	REVENUE	COMP	SALES	METRO	TOTAL
AY	103.78	125,660.36	0.00	0.00	455,830.85	11,377.22	19,581.19	8,349.67	275,659.08	0.00	896,562.15
BELEY	0.00	51,335.20	420.24	0.00	199,730.35	3,804.60	7,565.15	4,264.76	66,806.13	0.00	333,926.43
BENWOOD	266.20	152,691.01	8,400.59	0.00	482,799.37	12,057.93	22,583.44	13,831.24	449,325.22	0.00	1,141,955.00
MILTON	89.29	85,177.56	2,102.00	0.00	250,764.06	5,467.78	12,876.75	5,187.84	94,222.25	0.00	455,887.53
ARPER	510.80	134,682.51	1,421.03	0.00	382,291.77	8,817.39	19,808.28	0.00	0.00	0.00	547,531.78
ARVEY	12,173.66	592,432.22	6,377.26	0.00	1,036,810.85	31,283.55	92,398.60	14,277.08	1,133,678.71	0.00	2,919,431.93
AVAIL	0.42	192,028.58	0.00	0.00	347,328.77	8,681.39	29,762.39	5,129.68	86,484.66	0.00	669,415.89
AVIAN	0.00	50,162.66	0.00	0.00	222,317.63	4,168.50	7,396.65	0.00	0.00	0.00	284,045.44
ACKSON	2,481.42	221,589.12	32,172.02	31,691.85	602,645.48	16,450.71	34,281.80	14,896.92	720,166.85	0.00	1,676,376.17
EFFERSON	0.00	322,838.37	26,779.95	0.00	790,006.99	23,744.48	51,533.95	45,128.80	610,761.09	0.00	1,870,793.63
EWELL	296.91	85,704.70	0.00	0.00	317,312.66	6,025.28	12,041.93	14,756.78	112,151.03	0.00	548,289.29
JOHNSON	922,281.01	10,328,088.96	129,015.38	0.00	11,029,149.19	361,708.59	1,687,881.77	2099,368.97	34,790,070.12	4,834,425.10	66,181,989.09
BARNY	0.00	244,979.26	1,512.44	0.00	303,404.47	7,443.96	38,553.53	0.00	0.00	0.00	595,893.66
INGMAN	134.13	184,975.10	7,874.29	0.00	531,476.42	13,808.05	27,569.36	0.00	0.00	0.00	765,837.35
IOWA	75.46	89,034.76	0.00	0.00	296,963.13	7,177.22	13,170.24	4,251.57	137,732.70	0.00	548,405.08
ABETTE	1,074.61	398,565.46	6,628.04	27,352.24	785,833.82	22,929.72	59,518.08	64,701.07	1,227,049.65	0.00	2,593,652.69
ANE	0.00	53,498.07	1,591.61	0.00	192,314.32	3,981.17	7,840.83	0.00	0.00	0.00	259,226.00
RAVENWORTH	45,484.40	1,157,903.66	19,634.95	0.00	1,303,343.52	39,909.59	185,102.22	153,658.20	2,043,100.78	0.00	4,948,137.32
INCOLN	0.00	74,486.34	2,710.69	0.00	253,519.23	5,169.56	10,775.88	3,892.87	129,907.70	0.00	480,462.27
INN	0.00	250,419.74	2,476.74	0.00	491,934.39	13,155.04	39,133.67	0.00	0.00	0.00	797,119.58
OGAN	675.14	69,482.87	3,850.54	0.00	244,976.65	5,330.56	10,261.37	3,598.33	138,208.31	0.00	476,383.77
YON	17,499.67	636,378.73	6,988.56	0.00	947,549.89	27,170.42	97,834.05	34,353.25	1,974,560.47	0.00	3,742,335.04
ARION	208.89	261,959.98	5,666.01	0.00	685,967.97	17,925.42	38,350.33	8,542.04	450,794.11	0.00	1,469,414.75
ARSHALL	938.60	219,792.52	11,299.26	1,726.55	564,357.89	14,259.25	32,217.87	0.00	0.00	0.00	844,591.94
SON	6,620.85	600,577.91	16,110.54	0.00	1,046,230.62	30,104.34	93,786.70	20,137.47	1,354,810.08	0.00	3,168,378.51
EADE	0.00	133,386.29	460.05	0.00	321,363.42	7,512.72	20,280.10	6,402.95	157,931.07	0.00	647,336.60
IAMI	902.84	551,183.33	26,426.33	0.00	1,223,859.22	37,834.60	87,912.84	157,873.74	2,174,609.03	0.00	4,260,601.93
ITCHELL	136.42	139,020.66	8,562.71	9,843.95	417,031.44	10,227.06	20,658.35	6,910.94	355,307.02	0.00	967,698.55
ONTGOMERY	21,679.70	672,302.06	33,572.94	92,029.74	1,213,415.71	37,267.53	98,743.18	155,167.85	3,466,239.23	0.00	5,790,417.94
ORRIS	871.59	124,733.39	3,194.63	15,988.23	352,610.66	8,364.71	18,658.06	7,959.10	279,925.26	0.00	812,305.63
ORTON	0.32	161,496.92	2,871.73	0.00	221,106.04	4,729.56	24,990.55	0.00	0.00	0.00	415,195.12
EMAHA	621.92	206,869.98	14,956.36	0.00	457,304.75	11,386.63	30,867.36	20,959.61	482,691.96	0.00	1,225,658.57
BOSHO	2,948.35	294,835.22	13,730.71	0.00	681,828.89	19,450.49	44,444.02	37,036.14	1,450,086.47	0.00	2,544,360.29
ESS	0.20	86,764.89	1,600.79	0.00	334,585.09	7,267.89	12,610.70	0.00	0.00	0.00	442,829.56

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	MOTOR EXCISE	AD VALOREM	ALCOHOL	GUEST	HIGHWAY	HIGHWAY EQ.	REVENUE	COMP	SALES	METRO	TOTAL
BARTON	623.39	115,303.59	12,119.26	0.00	355,022.44	7,740.39	17,004.45	0.00	0.00	0.00	507,813.52
BARGE	772.16	295,646.99	14,212.18	0.00	716,571.14	20,623.04	46,577.81	17,586.17	518,738.29	0.00	1,630,727.78
BORNE	0.00	89,741.03	2,109.38	3,217.42	285,577.86	5,865.91	12,731.13	2,005.75	94,786.35	0.00	496,034.83
BOWA	223.88	122,073.87	409.44	0.00	413,408.88	10,229.64	18,538.96	5,914.09	185,706.26	0.00	756,505.02
BOWNE	1,166.94	140,893.99	6,599.91	0.00	402,869.93	9,428.20	21,128.81	4,752.03	290,771.69	0.00	877,611.50
BULLIPS	1,711.97	124,470.95	9,561.74	10,681.09	392,939.60	8,876.85	17,809.86	0.00	0.00	0.00	566,052.06
BUTLER	28,872.77	502,595.27	19,658.52	0.00	811,588.48	23,560.90	79,644.15	0.00	0.00	0.00	1,465,920.09
CHERRY	2,121.55	195,149.48	3,817.49	6,364.10	561,487.57	14,986.58	29,750.96	7,458.95	665,240.29	0.00	1,486,376.97
CHICKLING	0.00	68,299.63	5,479.08	0.00	264,285.52	5,097.97	9,787.96	15,382.91	113,433.00	0.00	481,766.07
CIMARRON	47,899.68	1,213,917.83	29,438.60	0.00	2,062,435.99	62,476.57	185,055.24	54,096.42	3,389,602.95	0.00	7,044,923.28
CRAWFORD	795.88	124,074.36	9,342.87	0.00	404,343.77	9,337.85	17,705.01	9,561.85	247,143.48	0.00	822,305.07
DEWELL	416.02	219,116.23	4,001.35	6,746.28	510,466.18	13,124.61	32,840.35	7,093.76	365,055.98	0.00	1,158,860.76
DONIPHAN	53,947.37	1,007,218.68	2,867.56	0.00	1,259,237.09	39,654.80	164,031.50	82,523.86	3,652,140.79	0.00	6,261,621.65
DONN	34.83	117,636.52	6,770.39	0.00	375,247.83	8,396.89	17,149.31	0.04	2,067.13	0.00	527,302.94
DONNER	0.00	78,809.88	0.00	0.00	298,619.23	6,001.19	11,246.35	0.00	0.00	0.00	394,676.65
DREXEL	445.98	149,939.22	8,491.42	49,981.45	398,750.56	9,400.51	21,808.12	16,957.94	625,721.37	0.00	1,281,496.57
DUNSMIRE	64,862.30	1,035,304.70	57,786.81	0.00	1,568,784.05	48,974.38	160,769.90	41,830.55	3,079,389.97	0.00	6,057,702.66
EDWARDS	370.13	122,062.06	3,487.24	0.00	341,252.89	8,758.63	17,764.83	5,864.19	270,331.05	0.00	769,891.02
EDWARDS	1,070,388.16	8,141,829.27	189,133.76	0.00	11,310,546.39	368,842.98	1,299,491.61	352,781.66	21,099,593.61	0.00	43,832,607.44
EDWARDS	14,330.99	464,363.80	5,678.42	0.00	697,988.23	20,786.82	73,853.63	33,614.26	1,223,378.54	0.00	2,533,994.69
EDWARDS	190,192.97	3,295,969.63	158,746.15	0.00	3,492,968.31	115,395.14	499,040.04	43,633.23	2,987,794.14	0.00	10,783,739.61
EDWARDS	0.00	66,611.22	4,036.08	0.00	296,043.43	5,796.64	9,684.00	10,207.04	134,323.06	0.00	526,701.47
EDWARDS	1,107.81	143,886.21	15,429.12	86,591.08	350,160.36	7,916.48	21,091.31	23,084.84	760,592.40	0.00	1,409,859.61
EDWARDS	114.74	97,030.81	7,389.43	0.00	335,663.53	6,852.29	13,799.92	0.00	0.00	0.00	460,850.72
EDWARDS	0.00	111,803.63	1,360.12	0.00	392,746.43	9,048.75	16,427.93	4,263.79	151,425.39	0.00	687,076.04
EDWARDS	0.00	107,095.59	1,186.21	0.00	217,386.82	4,398.10	16,389.30	10,059.48	74,250.33	0.00	430,765.83
EDWARDS	425.16	347,119.20	3,792.42	0.00	369,762.03	9,089.11	54,222.05	0.00	0.00	0.00	784,409.97
EDWARDS	2,002.48	459,746.26	8,129.07	0.00	977,166.78	26,713.70	70,986.59	0.00	0.00	0.00	1,544,744.88
EDWARDS	1,498.13	169,491.74	18,304.11	0.00	488,161.46	11,741.49	25,837.59	15,763.26	518,264.52	0.00	1,249,062.30
EDWARDS	0.00	75,986.13	6,591.66	298.84	255,948.05	4,903.72	10,999.86	0.00	0.00	0.00	354,728.26
EDWARDS	177.52	135,436.76	6,939.31	0.00	315,428.25	7,687.44	20,723.96	15,106.95	252,908.60	0.00	754,408.79
EDWARDS	28.47	46,649.37	0.00	0.00	175,992.32	3,423.53	6,894.36	0.00	0.00	0.00	232,988.05
EDWARDS	0.00	137,343.82	6,378.12	4,255.02	415,773.81	9,322.20	19,654.80	18,356.52	236,589.10	0.00	847,673.39
EDWARDS	0.00	64,289.99	700.02	0.00	223,359.17	4,578.31	9,375.81	19,576.89	252,434.94	0.00	574,315.13

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	MOTOR EXCISE	AD VALOREM	ALCOHOL	GUEST	HIGHWAY	HIGHWAY EQ.	REVENUE	COMP	SALES	METRO	TOTAL
WILSON	0.00	190,905.92	12,831.12	2,932.25	493,651.25	13,627.00	28,040.68	40,047.80	595,352.77	0.00	1,377,388.79
WODSON	0.00	76,630.72	1,296.39	0.00	267,524.10	6,441.49	11,232.79	0.00	0.00	0.00	363,125.49
WANDOTTE	127,421.97	2,871,083.29	16,341.39	0.00	3,385,512.61	112,512.15	425,697.29	116,863.51	3,061,033.92	0.00	10,116,466.13
	2,950,967.87	1,417,155.29		86,029,004.66		8,370,322.85		121,810,969.65		287,352,191.46	
		53,587,057.50	1,045,734.18		2,500,000.00		4,806,554.36		4,834,425.10		

OFFICE OF KANSAS STATE TREASURER
 DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
BYVILLE	0.00	0.00	3,812.40	478.50	174.65	10,944.70	0.00	15,410.25
ILENE	32,531.74	108,506.13	194,512.58	27,416.92	32,873.06	1,211,748.25	0.00	1,607,588.68
MIRE	0.00	0.00	5,277.68	583.72	0.00	0.00	0.00	5,861.40
ENDA	0.00	0.00	2,376.24	387.91	116.36	3,008.59	0.00	5,889.10
RA	65.17	0.00	9,089.33	1,279.30	0.00	0.00	0.00	10,433.80
BERT	0.00	0.00	5,381.99	645.25	159.70	15,348.90	0.00	21,535.84
D	0.00	0.00	4,977.89	667.94	108.56	5,588.93	0.00	11,343.32
BER	0.00	0.00	2,212.15	325.41	0.00	0.00	0.00	2,537.56
LEN	0.00	0.00	6,279.09	695.84	0.00	0.00	0.00	6,974.93
MA	621.72	0.00	23,649.58	5,422.51	1,174.51	19,685.52	0.00	50,553.84
MENA	185.49	0.00	13,902.37	2,050.67	0.00	0.00	0.00	16,138.53
TA VISTA	641.21	0.00	13,094.96	3,007.22	707.07	11,873.14	0.00	29,323.60
TAMONT	0.00	0.00	32,409.97	3,830.82	11,023.81	111,184.48	0.00	158,449.08
TON	0.00	0.00	3,452.79	458.04	56.41	2,667.41	0.00	6,634.65
TOONA	0.00	0.00	14,457.48	2,103.92	0.00	0.00	0.00	16,561.40
MERICUS	2,918.16	0.00	27,942.71	3,093.38	138.26	13,651.02	0.00	47,743.53
DALE	2,640.45	0.00	23,151.80	2,457.27	1,384.68	82,597.53	0.00	112,231.73
DOVER	51,021.65	6,567.23	207,824.63	30,302.42	20,705.64	846,740.08	0.00	1,163,161.65
THONY	2,842.67	1,576.97	71,754.84	10,058.73	2,203.86	339,733.53	0.00	428,170.60
CADIA	0.00	0.00	11,615.84	1,368.82	1,151.63	22,956.87	0.00	37,093.16
GNONIA	0.00	0.00	15,815.48	2,223.79	252.14	20,137.14	0.00	38,428.55
KANSAS CITY	38,399.82	42,840.39	354,017.19	44,398.77	35,944.26	1,401,598.06	0.00	1,917,198.49
LINGTON	0.00	0.00	13,618.65	1,715.86	521.57	32,706.56	0.00	48,562.64
MA	2,509.88	0.00	45,340.07	5,352.74	8,833.71	136,441.40	0.00	198,477.80
SA	1,516.76	0.00	28,957.18	4,857.13	0.00	0.00	0.00	35,331.07
SARIA	733.17	0.00	13,235.96	1,493.22	595.37	43,866.94	0.00	59,924.66
CHISON	69,546.44	45,956.09	304,568.10	41,919.90	122,585.04	1,747,551.24	0.00	2,332,126.81
HOL	0.00	0.00	1,509.77	235.78	0.00	0.00	0.00	1,745.55
LANTA	0.00	0.00	7,579.55	946.39	0.00	0.00	0.00	8,525.94
TICA	0.00	0.00	18,743.05	2,621.86	0.00	0.00	0.00	21,364.91
WOOD	6,377.20	1,705.45	37,925.37	7,888.35	5,823.07	43,123.15	0.00	102,842.59
BURN	0.00	0.00	33,369.17	4,441.42	1,610.13	93,658.70	0.00	133,079.42
GUSTA	22,598.69	0.00	252,096.64	38,106.49	7,763.91	428,605.76	0.00	749,171.49
RORA	0.00	0.00	2,331.76	283.58	69.31	4,602.19	0.00	7,286.84

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ATELL	0.00	0.00	13,215.33	2,041.72	0.00	0.00	0.00	15,257.05
ALDWIN CITY	12,466.65	0.00	103,252.87	11,764.14	19,583.78	566,339.31	0.00	713,406.75
ARNARD	0.00	0.00	3,662.88	664.38	115.44	3,851.94	0.00	8,294.64
ARNES	0.00	0.00	4,484.10	794.98	398.95	5,146.11	0.00	10,824.14
ARTLETT	0.00	0.00	3,677.44	435.00	397.14	7,522.19	0.00	12,031.77
ASEHOR	14,300.45	0.00	68,243.72	8,232.32	24,471.77	200,214.49	0.00	315,462.75
ACOTT	0.00	0.00	657.89	81.26	15.14	483.35	0.00	1,237.64
ALCO SPRINGS	226.57	0.00	136,269.49	21,524.89	69,615.31	487,426.92	0.00	715,063.18
AMAZINE	0.00	0.00	9,100.88	1,598.17	0.00	0.00	0.00	10,699.05
ATTIE	0.00	0.00	8,222.12	1,270.91	0.00	0.00	0.00	9,493.03
ELAIRE	0.00	0.00	178,030.80	19,292.50	9,196.35	550,327.14	0.00	756,846.79
ELLE PLAINE	4,101.42	0.00	50,907.52	7,112.82	2,682.79	94,635.81	0.00	159,440.36
ELLEVILLE	4,619.72	15,453.36	65,820.79	10,722.61	4,106.13	106,172.81	0.00	206,895.42
ELOIT	12,503.18	0.00	118,743.42	15,278.97	8,131.74	567,508.67	0.00	722,165.98
ELPRE	0.00	0.00	3,048.70	506.45	109.70	3,204.43	0.00	6,869.28
ELVUE	0.00	0.00	6,802.81	1,870.31	0.00	0.00	0.00	8,673.12
ENEDICT	0.00	0.00	3,080.13	446.81	0.00	0.00	0.00	3,526.94
ENNINGTON	0.00	0.00	18,691.55	3,172.14	536.96	16,876.27	0.00	39,276.92
ENTLEY	0.00	0.00	11,096.68	1,180.52	632.89	37,784.56	0.00	50,694.65
ENTON	3,952.42	0.00	24,638.69	3,741.43	1,523.42	36,087.46	0.00	69,943.42
ERN	0.00	0.00	6,039.11	1,017.77	368.78	8,485.24	0.00	15,910.90
EVERLY	0.00	0.00	5,935.58	1,074.88	176.86	5,900.85	0.00	13,088.17
IRD CITY	2,396.14	0.00	14,260.47	2,743.25	2,249.78	19,499.62	0.00	41,149.26
ISON	0.00	0.00	6,935.47	1,019.63	0.00	0.00	0.00	7,955.10
LOUND	0.00	0.00	8,283.43	2,295.15	0.00	0.00	0.00	10,578.58
LUE RAPIDS	0.00	0.00	32,305.67	4,991.88	0.00	0.00	0.00	37,297.55
LUFF CITY	0.00	0.00	2,361.66	329.79	0.00	0.00	0.00	2,691.45
LOGUE	0.00	0.00	5,276.18	891.74	0.00	0.00	0.00	6,167.92
ONNER SPRINGS	87,928.23	21,484.55	202,452.09	18,273.96	53,477.02	1,842,789.30	0.00	2,226,405.15
REWSTER	158.67	0.00	8,446.00	1,207.36	938.25	30,845.60	0.00	41,595.88
RONSON	0.00	0.00	10,346.81	1,497.65	1,122.05	33,265.05	0.00	46,231.56
ROOKVILLE	0.00	0.00	7,714.50	882.97	345.96	25,504.58	0.00	34,448.01
ROWNELL	0.00	0.00	1,404.73	246.66	0.00	0.00	0.00	1,651.39
UCKLIN	1,148.42	0.00	21,496.49	2,441.05	1,305.63	65,610.24	0.00	92,001.83

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ALBANY	0.00	0.00	8,446.77	1,231.98	0.00	0.00	0.00	9,678.75
ANDERSON	0.00	0.00	40,395.12	5,076.56	2,144.97	134,448.62	0.00	182,065.27
BARNEYSVILLE	0.00	0.00	2,989.65	360.31	159.41	5,878.65	0.00	9,388.02
BELLEVILLE	0.00	0.00	16,773.92	2,093.19	374.55	22,627.67	0.00	41,869.33
BELLEVILLE	0.00	0.00	7,517.46	1,110.21	218.79	13,391.71	0.00	22,238.17
BELLEVILLE	0.00	0.00	30,427.76	5,149.43	1,251.86	36,952.59	0.00	73,781.64
BELLEVILLE	6,220.75	0.00	83,049.12	38,475.42	0.00	0.00	0.00	127,745.29
BELLEVILLE	30.66	0.00	8,060.28	1,179.33	220.62	11,639.24	0.00	21,130.13
BELLEVILLE	0.00	0.00	7,679.29	1,499.58	810.87	6,162.11	0.00	16,151.85
BELLEVILLE	0.00	0.00	27,824.60	3,226.87	907.20	72,100.42	0.00	104,059.09
BELLEVILLE	0.00	0.00	1,629.39	181.38	0.00	0.00	0.00	1,810.77
BELLEVILLE	0.00	0.00	9,282.56	1,248.41	242.21	12,473.55	0.00	23,246.73
BELLEVILLE	0.00	0.00	1,495.21	203.69	39.95	3,558.95	0.00	5,297.80
BELLEVILLE	4,323.05	0.00	38,090.23	5,347.10	2,897.63	83,905.95	0.00	134,563.96
BELLEVILLE	0.00	0.00	3,064.79	382.27	0.00	0.00	0.00	3,447.06
BELLEVILLE	3,369.02	0.00	61,884.79	7,803.36	17,645.20	211,408.94	0.00	302,111.31
BELLEVILLE	941.89	0.00	24,744.49	3,520.29	825.71	55,550.83	0.00	85,583.21
BELLEVILLE	0.00	0.00	44,228.88	7,483.64	1,810.49	53,388.73	0.00	106,911.74
BELLEVILLE	0.00	0.00	1,136.35	159.23	50.11	1,713.24	0.00	3,058.93
BELLEVILLE	0.00	0.00	3,841.54	588.13	0.00	0.00	0.00	4,429.67
BELLEVILLE	2,323.98	0.00	15,411.39	1,980.68	674.82	34,691.67	0.00	55,082.54
BELLEVILLE	0.00	0.00	777.50	120.20	0.00	0.00	0.00	897.70
BELLEVILLE	0.00	0.00	1,584.91	325.29	66.41	1,560.53	0.00	3,537.14
BELLEVILLE	764.22	0.00	21,406.03	3,282.50	5,232.44	40,998.63	0.00	71,683.82
BELLEVILLE	0.00	0.00	15,723.49	2,664.16	1,024.21	23,587.24	0.00	42,999.10
BELLEVILLE	45,907.31	39,059.38	278,453.17	34,555.74	34,582.24	1,905,826.63	0.00	2,338,384.47
BELLEVILLE	8,948.10	0.00	36,988.32	5,200.12	2,097.24	71,822.58	0.00	125,056.36
BELLEVILLE	0.00	0.00	14,530.35	1,948.15	367.74	18,931.05	0.00	35,777.29
BELLEVILLE	0.00	0.00	3,333.17	513.03	390.82	2,459.33	0.00	6,696.35
BELLEVILLE	978.09	0.00	53,686.89	5,719.74	3,378.04	202,011.65	0.00	265,774.41
BELLEVILLE	4,609.59	0.00	21,483.43	2,527.58	2,182.09	43,492.52	0.00	74,295.21
BELLEVILLE	5,612.33	0.00	70,630.59	8,900.01	11,506.91	256,909.14	0.00	353,558.98
BELLEVILLE	0.00	0.00	37,939.20	4,493.85	13,529.48	182,857.76	0.00	238,820.29
BELLEVILLE	0.00	0.00	57,911.14	10,045.10	2,579.92	85,194.09	0.00	155,730.25

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ARCLEVILLE	0.00	0.00	5,501.59	1,190.11	168.97	8,165.67	0.00	15,026.34
ARLIN	0.00	0.00	20,867.75	2,513.28	683.68	65,739.88	0.00	89,804.59
DAY CENTER	13,497.45	0.00	135,884.32	18,643.08	11,794.95	705,238.09	0.00	885,057.89
DAYTON	0.00	0.00	1,958.34	291.63	35.79	228.60	0.00	2,514.36
DEARWATER	5,570.99	0.00	65,054.42	6,986.87	4,297.03	257,198.60	0.00	339,107.91
DEFTON	0.00	0.00	16,426.62	2,664.64	956.33	16,141.74	0.00	36,189.33
DEW	0.00	0.00	1,929.20	301.30	0.00	0.00	0.00	2,230.50
DEW	3,638.05	0.00	21,868.40	2,656.38	696.67	46,260.07	0.00	75,119.57
DEWATS	0.00	0.00	3,318.59	456.26	94.86	8,467.41	0.00	12,337.12
DEWFEYVILLE	42,612.66	0.00	325,081.04	41,109.42	71,159.28	2,122,706.91	0.00	2,602,669.31
DEWBY	35,377.61	151,764.55	161,735.46	23,088.18	17,820.14	587,782.69	0.00	977,568.63
DEWLDWATER	4,153.65	0.00	23,638.04	4,754.50	2,035.12	81,137.15	0.00	115,718.46
DEWLLYER	0.00	0.00	3,915.93	711.22	46.29	3,521.58	0.00	8,195.02
DEWLONG	0.00	0.00	11,902.57	2,109.07	619.43	17,109.50	0.00	31,740.57
DEWLUMBUS	7,432.26	0.00	100,925.70	15,884.08	46,191.34	557,391.10	0.00	727,824.48
DEWLWICH	5,299.07	0.00	37,166.01	3,942.55	2,926.17	175,059.71	0.00	224,393.51
DEWNCORDIA	12,436.02	0.00	168,327.06	20,511.57	15,995.66	1,321,840.54	0.00	1,539,110.85
DEWONWAY SPRINGS	879.32	0.00	39,318.56	5,505.35	872.37	54,772.96	0.00	101,348.56
DEWOLIDGE	0.00	0.00	2,571.75	579.79	0.00	0.00	0.00	3,151.54
DEWPELAND	0.00	0.00	10,137.48	1,760.75	487.90	16,140.74	0.00	28,526.87
DEWPRNING	1,347.57	0.00	5,022.36	848.14	365.51	8,414.79	0.00	15,998.37
DEWTONWOOD FALLS	2,845.53	0.00	28,826.01	5,928.99	2,522.06	88,490.43	0.00	128,613.02
DEWUNCIL GROVE	5,261.38	0.00	69,514.67	12,250.46	3,541.07	124,634.75	0.00	215,202.33
DEWUNTOYSIDE	0.00	0.00	8,791.04	1,141.16	1,676.49	27,779.93	0.00	39,388.62
DEWUNLAND	0.00	0.00	9,804.00	1,599.53	603.42	15,606.98	0.00	27,613.93
DEWYVILLE	0.00	0.00	2,123.19	307.99	0.00	0.00	0.00	2,431.18
DEWBA	0.00	0.00	6,800.52	1,106.26	350.25	9,053.97	0.00	17,311.00
DEWELLISON	0.00	0.00	2,930.61	399.23	83.20	7,413.01	0.00	10,826.05
DEWELVER	0.00	0.00	4,950.26	835.04	130.76	4,096.94	0.00	10,013.00
DEWENNINGHAM	0.00	0.00	15,217.39	2,956.53	0.00	0.00	0.00	18,173.92
DEWEMAR	0.00	0.00	4,619.80	628.10	0.00	64.51	0.00	5,312.41
DEWENVILLE	0.00	0.00	1,749.01	243.22	0.00	0.00	0.00	1,992.23
DEWESOTO	11,809.37	17,611.02	137,986.83	17,643.51	66,928.28	716,981.71	0.00	968,960.72
DEWESARING	0.00	0.00	12,379.53	1,547.99	0.00	0.00	0.00	13,927.52

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
BERFIELD	0.00	0.00	26,557.85	10,650.41	677.99	20,975.19	0.00	58,861.44
BELIA	0.00	0.00	5,352.84	1,151.52	162.20	7,840.31	0.00	14,506.87
BELPHOS	0.00	0.00	14,040.34	2,388.02	782.24	28,842.51	0.00	46,053.11
BENISON	0.00	0.00	6,877.17	1,486.04	220.86	10,668.68	0.00	19,252.75
BENTON	0.00	0.00	5,577.50	873.25	1,152.21	4,771.48	0.00	12,374.44
BERRY	59,669.45	0.00	537,223.56	57,123.64	37,620.64	2,248,371.09	0.00	2,940,008.38
BEX	0.00	0.00	10,793.10	1,350.93	0.00	0.00	0.00	12,144.03
BIGBON	3,183.94	0.00	37,126.48	7,840.83	697.62	90,287.50	0.00	139,136.37
BIDGE CITY	167,849.16	360,780.49	750,918.02	84,766.93	115,328.06	6,011,259.19	0.00	7,490,901.85
BIRRRANCE	0.00	0.00	6,038.35	731.33	272.37	10,050.91	0.00	17,092.96
BIRGLASS	0.00	0.00	54,032.12	8,202.19	3,448.42	84,993.03	0.00	150,675.76
BIRWNS	0.00	0.00	30,718.50	4,063.62	534.23	25,266.33	0.00	60,582.68
BIRSDEN	0.00	0.00	1,525.10	237.17	259.24	1,646.58	0.00	3,668.09
BIRNLAP	0.00	0.00	2,437.56	427.52	88.24	3,103.62	0.00	6,056.94
BIRRHAM	0.00	0.00	3,409.06	501.65	70.00	3,696.97	0.00	7,677.68
BIRRIGHT	0.00	0.00	9,899.01	1,741.77	364.78	12,834.60	0.00	24,840.16
BIRRLTON	0.00	0.00	2,392.32	293.75	58.88	2,302.86	0.00	5,047.81
BIRSTBOROUGH	0.00	0.00	24,593.46	2,649.75	1,772.93	106,133.54	0.00	135,149.68
BIRSTON	2,005.90	0.00	10,932.59	1,331.59	2,502.67	25,379.18	0.00	42,151.93
BIRGERTON	913.11	0.00	43,767.06	5,570.41	14,295.86	160,323.86	0.00	224,870.30
BIRMOND	0.00	0.00	1,390.16	205.50	0.00	0.00	0.00	1,595.66
BIRONA	0.00	0.00	12,572.78	1,483.92	3,199.47	56,524.61	0.00	73,780.78
BIRWARDSVILLE	0.00	0.00	127,416.26	11,184.38	34,858.81	462,011.51	0.00	635,470.96
BIRFTCHAM	0.00	0.00	17,583.60	2,409.00	4,377.56	61,546.85	0.00	85,917.01
BIRVADO	35,093.12	94,522.59	359,848.23	54,547.06	15,172.54	1,690,530.95	0.00	2,249,714.49
BIRBING	0.00	0.00	6,457.77	986.25	0.00	0.00	0.00	7,444.02
BIRGIN	0.00	0.00	2,436.80	372.29	272.00	1,710.26	0.00	4,791.35
BIRK CITY	0.00	0.00	9,059.42	1,137.68	0.00	0.00	0.00	10,197.10
BIRK FALLS	0.00	0.00	3,318.59	528.15	144.19	3,209.65	0.00	7,200.58
BIRKHART	5,744.62	0.00	65,595.36	20,196.85	21,242.08	229,299.47	0.00	342,078.38
BIRLINWOOD	6,896.54	0.00	64,191.18	7,714.53	2,066.24	198,219.51	0.00	279,088.00
BIRLIS	6,318.55	0.00	55,688.39	6,601.39	2,809.71	104,435.98	0.00	175,854.02
BIRLSWORTH	4,247.15	12,243.24	88,374.30	11,636.54	4,296.75	332,188.17	0.00	452,986.15
BIRLMDALE	0.00	0.00	1,495.21	306.88	70.12	1,649.06	0.00	3,521.27

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
SMORE	0.00	0.00	2,167.66	269.63	52.76	1,681.92	0.00	4,171.97
WOOD	0.00	0.00	34,715.41	5,375.67	20,132.47	126,797.49	0.00	187,021.04
METT	5,086.39	0.00	8,298.77	2,272.26	0.00	0.00	0.00	15,657.42
IPORIA	213,538.46	270,668.49	795,771.92	88,250.50	47,452.46	3,731,964.15	0.00	5,147,645.98
NGLEWOOD	0.00	0.00	3,228.88	543.00	0.00	0.00	0.00	3,771.88
SIGN	0.00	0.00	6,208.50	1,054.37	259.95	8,554.10	0.00	16,076.92
UTPPRISE	0.00	0.00	24,831.16	3,503.06	1,446.78	49,574.23	0.00	79,355.23
	11,280.23	0.00	35,907.23	4,446.60	4,203.37	153,688.16	0.00	209,525.59
BON	0.00	0.00	4,303.15	837.50	438.34	3,331.13	0.00	8,910.12
KRIDGE	97.20	0.00	17,506.19	4,007.35	865.30	14,523.46	0.00	36,999.50
DORA	0.00	0.00	130,391.19	14,902.39	16,402.68	404,012.99	0.00	565,709.25
REKA	10,872.81	4,917.71	87,539.07	13,718.60	0.00	39.85	0.00	117,088.04
EREST	0.00	0.00	9,343.89	1,434.45	910.03	12,988.17	0.00	24,676.54
AIRVIEW	1,749.42	0.00	8,073.34	1,238.01	695.13	9,919.27	0.00	21,675.17
AIRWAY	32,121.46	0.00	117,843.63	15,287.69	72,989.14	695,618.81	0.00	933,860.73
ALL RIVER	0.00	0.00	4,695.69	734.42	0.00	0.00	0.00	5,430.11
FLORENCE	0.00	0.00	20,096.28	2,952.73	606.35	31,982.96	0.00	55,638.32
NTANA	0.00	0.00	4,471.03	1,043.49	756.67	9,520.11	0.00	15,791.30
ORD	0.00	0.00	9,405.20	1,057.23	466.25	23,429.59	0.00	34,358.27
ORMOSO	0.00	0.00	3,750.31	729.98	413.39	3,141.50	0.00	8,035.18
ORT SCOTT	13,490.70	38,941.60	247,562.21	35,913.41	50,915.67	1,668,049.16	0.00	2,054,872.75
OWLER	244.01	0.00	17,016.93	3,380.01	810.40	19,936.58	0.00	41,387.93
RANKFORT	0.00	0.00	25,322.71	3,922.85	0.00	0.00	0.00	29,245.56
REDERICK	0.00	0.00	328.94	43.73	7.00	360.00	0.00	739.67
RE A	1,311.40	0.00	77,060.73	11,278.74	9,068.68	266,684.95	0.00	365,404.50
REEPORT	0.00	0.00	179.43	24.73	0.00	0.00	0.00	204.16
RONTENAC	15,381.60	0.00	89,592.62	10,488.43	30,130.02	584,568.71	0.00	730,161.38
ULTON	0.00	0.00	5,502.36	796.44	414.27	9,394.56	0.00	16,107.63
ALATIA	0.00	0.00	1,808.82	217.46	60.96	5,859.92	0.00	7,947.16
ALENA	1,409.06	0.00	97,681.49	15,374.25	44,633.28	258,156.45	0.00	417,254.53
ALLESBURG	0.00	0.00	4,470.29	550.77	136.59	5,339.00	0.00	10,496.65
ALVA	0.00	0.00	21,223.37	2,976.75	786.86	52,860.68	0.00	77,847.66
ARDEN CITY	200,840.17	0.00	843,641.59	123,893.62	116,931.63	5,967,699.70	0.00	7,253,006.71
ARDEN PLAIN	5,248.02	0.00	23,833.53	2,556.72	1,537.13	91,912.44	0.00	125,087.84

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ARDNER	50,890.43	24,925.57	293,350.18	36,346.95	108,823.39	1,610,341.23	0.00	2,124,677.75
ARFIELD	0.00	0.00	5,813.69	858.68	145.08	8,880.42	0.00	15,697.87
ARNETT	12,687.46	5,838.92	101,069.51	17,892.58	10,529.92	415,233.34	0.00	563,251.73
AS CITY	0.00	0.00	16,611.33	2,053.65	1,207.99	62,324.29	0.00	82,197.26
AYLORD	0.00	0.00	4,274.78	670.35	0.00	0.00	0.00	4,945.13
AM	0.00	0.00	2,855.46	406.69	222.64	7,322.15	0.00	10,806.94
ANCEFO	1,242.48	0.00	8,087.92	1,081.42	219.12	11,278.85	0.00	21,909.79
AS SPRINGS	0.00	0.00	6,339.66	873.78	0.00	0.00	0.00	7,213.44
ARD	2,429.48	0.00	82,464.10	9,707.75	20,675.85	455,402.56	0.00	570,679.74
ADE	0.00	0.00	3,378.39	476.60	517.02	10,070.26	0.00	14,442.27
ASCO	8.78	0.00	15,783.29	1,924.08	1,407.22	50,868.57	0.00	69,991.94
EN ELDER	0.00	0.00	12,959.25	1,668.94	554.52	28,522.20	0.00	43,704.91
DDARD	1,152.62	0.00	65,421.69	6,534.56	3,669.43	217,095.37	0.00	293,873.67
DESSEL	0.00	0.00	16,834.48	2,486.28	417.05	22,030.54	0.00	41,768.35
OFF	0.00	0.00	5,351.32	903.02	360.35	8,288.70	0.00	14,903.39
ODLAND	15,784.49	0.00	145,313.23	20,084.64	14,520.72	481,114.19	0.00	676,817.27
ORHAM	1,366.43	0.00	10,581.51	1,284.30	477.86	17,639.05	0.00	31,349.15
OVE	0.00	0.00	3,109.27	611.09	148.00	4,939.80	0.00	8,808.16
RAINFIELD	170.93	0.00	9,686.66	1,903.13	480.24	16,079.72	0.00	28,320.68
RANDVIEW PLAZA	12,178.22	0.00	34,992.51	4,054.66	1,545.12	98,506.87	0.00	151,277.38
REAT BEND	97,912.25	106,259.57	455,765.98	54,704.03	24,495.37	3,014,993.76	0.00	3,754,130.96
REELEY	0.36	0.00	9,824.63	1,737.19	488.95	13,504.21	0.00	25,555.34
REEN	0.00	0.00	4,365.24	600.46	78.79	3,324.05	0.00	8,368.54
REENLEAF	1,438.89	0.00	10,553.12	1,867.15	965.00	12,440.60	0.00	27,264.76
R BURG	0.00	12,130.56	45,857.93	8,409.71	2,136.40	69,119.28	0.00	137,653.88
RENOLA	0.00	0.00	6,846.52	1,089.30	396.87	8,837.63	0.00	17,170.32
RIDLEY	0.00	0.00	11,047.67	5,130.05	0.00	0.00	0.00	16,177.72
RINNELL	0.00	0.00	9,746.45	1,914.77	489.85	16,415.44	0.00	28,566.51
YPSUM	0.00	0.00	12,303.63	1,411.40	631.62	46,584.53	0.00	60,931.18
ADDAM	0.00	0.00	4,992.47	883.89	408.48	5,267.00	0.00	11,551.84
ALSTEAD	6,200.22	0.00	56,117.64	6,484.90	2,319.37	184,711.90	0.00	255,834.03
AMILTON	0.00	0.00	10,064.61	1,572.41	0.00	0.00	0.00	11,637.02
AMLIN	0.00	0.00	1,569.59	242.12	150.40	2,147.00	0.00	4,109.11
ANOVER	1,149.61	0.00	19,205.42	3,415.27	1,772.27	22,846.29	0.00	48,388.86

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ANSTON	0.00	0.00	7,883.14	1,648.65	0.00	0.00	0.00	9,531.79
ARDNER	0.00	0.00	5,874.26	903.38	355.68	12,993.64	0.00	20,126.96
ARPER	0.00	0.00	46,123.84	6,459.85	854.35	209,970.91	0.00	263,408.95
ARTFORD	0.00	0.00	14,936.71	1,648.92	0.00	0.00	0.00	16,585.63
ARVEYVILLE	0.00	0.00	7,907.74	1,816.58	327.83	5,510.17	0.00	15,562.32
AVANA	0.00	0.00	2,556.42	320.79	0.00	0.00	0.00	2,877.21
AV	0.00	0.00	35,091.29	4,392.46	1,670.25	104,637.17	0.00	145,791.17
AVESVILLE	0.00	0.00	4,350.66	1,197.65	0.00	0.00	0.00	5,548.31
AVILAND	0.00	0.00	17,964.03	3,269.85	819.47	26,519.23	0.00	48,572.58
AYS	200,749.81	426,184.81	595,465.52	70,535.88	78,688.94	6,146,800.37	0.00	7,518,425.33
AYSVILLE	24,689.17	0.00	263,059.33	27,273.84	16,318.21	970,635.24	0.00	1,301,975.79
AZELTON	0.00	0.00	4,260.20	653.70	245.61	7,769.15	0.00	12,928.66
BEPLER	0.00	0.00	4,574.57	539.12	468.21	9,333.63	0.00	14,915.53
BRINGTON	7,691.19	0.00	75,938.96	10,739.65	11,774.90	349,457.07	0.00	455,601.77
BRNDON	0.00	0.00	4,409.72	918.97	613.80	4,532.12	0.00	10,474.61
BUSSTON	0.00	1,044.16	105,270.66	12,149.23	3,664.64	290,994.77	0.00	413,123.46
BAWATHA	5,724.69	14,782.41	102,074.91	15,609.96	31,913.58	632,472.05	1,559.17	804,136.77
BIGHLAND	0.00	0.00	29,293.69	4,582.23	6,515.94	26,984.20	0.00	67,376.06
BILL CITY	8,462.56	0.00	47,031.00	7,990.77	2,106.60	191,529.90	0.00	257,120.83
BILLSBORO	4,719.16	7,723.12	85,468.88	12,559.02	4,569.00	292,537.96	0.00	407,577.14
BISINGTON	3,194.92	0.00	88,090.80	10,605.70	2,984.06	286,958.24	0.00	391,833.72
BOLCOMB	0.00	0.00	60,079.76	8,822.48	2,827.44	131,032.36	0.00	202,762.04
BOLLENBERG	0.00	0.00	911.70	162.13	79.39	1,024.21	0.00	2,177.43
BOSTON	0.00	0.00	99,977.09	21,570.06	5,971.84	413,085.91	0.00	540,604.90
BOD	0.00	0.00	13,814.16	1,821.03	0.00	0.00	0.00	15,635.19
BPE	0.00	0.00	11,032.33	1,558.78	657.78	22,538.58	0.00	35,787.47
BORACE	0.00	0.00	4,260.94	1,106.15	326.96	5,119.31	0.00	10,813.36
BORTON	0.00	0.00	58,330.74	8,985.89	10,803.25	199,355.62	0.00	277,475.50
BWARD	0.00	0.00	23,886.55	3,810.21	1,206.35	26,889.59	0.00	55,792.70
BXIE	1,509.55	0.00	36,633.44	8,336.95	3,643.30	47,706.48	0.00	97,829.72
BYT	0.00	0.00	17,105.88	3,673.28	560.64	27,099.17	0.00	48,438.97
BUDSON	0.00	0.00	3,961.92	676.65	110.90	3,937.40	0.00	8,686.87
BIGOTON	7,586.50	0.00	109,887.85	50,835.74	18,459.38	309,381.11	0.00	496,150.58
BUMBOLDT	0.00	0.00	59,241.69	7,383.54	4,420.74	112,537.33	0.00	183,583.30

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ANNEWELL	0.00	0.00	2,466.71	345.64	0.00	0.00	0.00	2,812.35
ANTWERP	0.00	0.00	2,271.95	292.73	96.11	4,946.77	0.00	7,607.56
ARIZONA	0.00	0.00	2,601.65	356.43	351.96	4,211.94	0.00	7,521.98
ARTHUR	208,367.17	492,818.67	1,212,982.82	152,472.53	140,345.05	9,288,866.02	3,722.00	11,499,574.26
ATWATER	61,652.29	0.00	290,771.59	36,726.55	61,387.46	2,718,146.78	0.00	3,168,684.67
AUGUSTA	0.00	0.00	9,854.53	1,703.61	398.57	13,157.95	0.00	25,114.66
AURORA	102.01	0.00	34,104.46	4,849.42	1,525.56	102,274.15	0.00	142,855.60
AUSTIN	18,070.92	25,568.00	186,784.48	23,277.16	22,967.27	1,042,933.55	0.00	1,319,601.38
AVON	0.00	0.00	3,183.65	490.28	165.59	5,239.61	0.00	9,079.13
AWARD	0.00	0.00	5,516.93	753.65	170.76	15,221.55	0.00	21,662.89
AWMSTOWN	0.00	0.00	11,793.76	1,432.29	359.28	23,852.21	0.00	37,437.54
AWNINGS	0.00	0.00	4,320.00	678.98	781.80	4,965.34	0.00	10,746.12
AWMORE	0.00	0.00	27,463.29	5,747.99	0.00	0.00	0.00	33,211.28
AWELL	0.00	0.00	14,060.41	2,733.20	1,580.93	12,014.37	0.00	30,388.91
AWHNSON	2,372.94	0.00	45,632.11	14,679.27	5,324.37	39,314.01	0.00	107,322.70
AWNCTION CITY	139,801.63	0.00	552,151.56	64,676.00	56,046.63	3,558,546.27	0.00	4,371,222.09
AWNOPSIS	4.97	0.00	16,207.25	2,131.07	1,091.63	22,904.64	0.00	42,339.56
AWNORADO	0.00	0.00	7,293.57	1,006.67	608.19	20,155.27	0.00	29,063.70
AWNSAS CITY	691,204.59	305,229.31	4,381,957.74	396,190.58	911,187.18	23,644,639.33	114,908.54	30,445,317.27
AWNCHI	0.00	0.00	31,561.66	3,329.83	1,747.27	104,266.38	0.00	140,905.14
AWNSINGTON	2,038.68	0.00	15,650.62	2,445.61	0.00	0.00	0.00	20,134.91
AWNCAID	0.00	0.00	5,338.26	945.63	641.46	9,080.11	0.00	16,005.46
AWNGMAN	1,380.51	18,486.13	99,966.70	19,482.04	0.00	0.00	0.00	139,315.38
AWNORSY	15,916.09	250.41	48,569.17	8,074.00	1,848.84	54,044.81	0.00	128,703.32
AWN	4,449.39	0.00	31,042.90	4,789.31	3,021.78	142,554.56	0.00	185,857.94
AWRWIN	0.00	0.00	6,771.38	957.38	0.00	0.00	0.00	7,728.76
AWRSMET	0.00	0.00	14,519.56	1,773.95	1,205.72	43,904.55	0.00	61,403.78
AWR CROSSE	0.00	0.00	40,688.10	5,970.28	356.53	96,042.80	0.00	143,057.71
AWR CYGNE	13.74	0.00	33,542.34	9,238.63	451.04	84,159.81	0.00	127,405.56
AWR HARPE	0.00	0.00	21,020.29	2,607.69	539.22	17,173.91	0.00	41,341.11
AWR ABETTE	0.00	0.00	2,018.14	238.55	146.50	2,776.98	0.00	5,180.17
AWR KE QUIVIRA	12,729.48	0.00	27,916.59	3,560.81	5,243.17	88,113.77	0.00	137,563.82
AWR AKIN	3,025.50	0.00	69,564.44	27,903.11	7,711.55	133,590.19	0.00	241,794.79
AWR ANCASTER	0.00	0.00	8,717.42	1,192.21	981.15	11,749.99	0.00	22,640.77

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ONE	0.00	0.00	7,640.11	1,093.39	485.07	13,002.25	0.00	22,220.82
ONGDON	0.00	0.00	2,137.77	269.15	80.90	5,073.14	0.00	7,560.96
ANSING	34,057.64	58,445.97	278,628.86	33,837.86	69,564.49	1,038,626.72	0.00	1,513,161.54
ARNED	7,621.12	18,730.84	124,006.20	18,370.61	3,711.51	227,078.53	0.00	399,518.81
ATHAM	0.00	0.00	4,873.61	741.95	0.00	0.00	0.00	5,615.56
ATIMER	0.00	0.00	627.98	110.84	22.32	785.60	0.00	1,546.74
ANCE	1,448,826.89	445,659.15	2,393,432.21	277,142.36	417,065.62	17,788,140.24	0.00	22,770,266.47
ROY	0.00	0.00	17,656.47	8,177.75	0.00	0.00	0.00	25,834.22
RAVENWORTH	159,785.44	65,895.95	1,062,758.92	130,289.95	279,093.91	5,286,102.34	17,995.50	7,001,922.01
RAWOOD	483,674.39	0.00	834,462.23	106,982.89	770,563.35	7,597,954.54	0.00	9,793,637.40
EBANON	0.00	0.00	8,953.62	1,400.79	0.00	0.00	0.00	10,354.41
EBO	0.00	0.00	28,645.84	13,252.64	0.00	0.00	0.00	41,898.48
ECOMPTON	0.00	0.00	18,089.70	2,103.70	1,047.25	40,177.99	0.00	61,418.64
ESHIGH	0.00	0.00	6,444.71	946.10	152.06	8,023.29	0.00	15,566.16
ENEXA	540,357.71	408,363.19	1,211,696.41	155,654.38	797,522.19	16,512,013.48	169,616.00	19,795,223.36
ENORA	1,144.20	0.00	9,058.67	1,337.97	0.00	0.00	0.00	11,540.84
EON	0.00	0.00	19,226.81	2,918.04	0.00	0.00	0.00	22,144.85
EONA	0.00	0.00	2,631.56	413.15	470.09	1,946.28	0.00	5,461.08
EONARDVILLE	0.00	0.00	11,549.23	1,368.65	242.86	10,758.43	0.00	23,919.17
EOTI	1,400.33	0.00	47,832.69	9,375.81	4,621.43	59,617.59	0.00	122,847.85
EWIS	0.00	0.00	14,303.43	2,366.68	522.21	15,246.99	0.00	32,439.31
IBERAL	90,132.27	203,640.21	586,499.18	72,079.67	79,169.69	5,112,648.67	0.00	6,144,169.69
IBERTY	0.00	0.00	2,825.55	354.36	0.00	0.00	0.00	3,179.91
IFANTHAL	0.00	0.00	3,304.02	481.61	0.00	0.00	0.00	3,785.63
ILSON	3,428.57	0.00	40,125.98	7,286.54	1,201.55	40,096.64	0.00	92,139.28
INCOLNVILLE	0.00	0.00	6,743.75	990.11	168.89	8,915.90	0.00	16,818.65
INDSBORG	10,667.59	22,505.52	99,510.73	14,102.40	9,204.86	440,412.03	0.00	596,403.13
INN	2,492.04	0.00	12,555.93	2,222.80	1,156.57	14,896.51	0.00	33,323.85
INN VALLEY	0.00	0.00	17,036.05	4,656.60	0.00	0.00	0.00	21,692.65
INWOOD	71.89	0.00	11,245.45	1,375.73	1,218.79	16,192.83	0.00	30,104.69
LITTLE RIVER	0.00	0.00	15,905.93	2,131.04	399.39	20,553.69	0.00	38,990.05
LOGAN	2,492.60	0.00	17,817.54	2,520.97	0.00	0.00	0.00	22,831.11
ONE ELM	0.00	0.00	807.41	143.44	37.28	1,029.97	0.00	2,018.10
ONG ISLAND	0.00	0.00	4,589.14	648.01	0.00	0.00	0.00	5,237.15

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
NGFORD	0.00	0.00	2,780.32	383.97	78.96	8,493.63	0.00	11,736.88
NGTON	0.00	0.00	11,628.91	1,857.95	621.40	13,862.71	0.00	27,970.97
RRRAINE	0.00	0.00	4,051.62	533.75	0.00	0.00	0.00	4,585.37
ST SPRINGS	0.00	0.00	2,123.19	312.43	46.87	2,475.77	0.00	4,958.26
UISBURG	12,864.12	0.00	78,443.28	18,040.58	26,186.18	591,715.94	0.00	727,250.10
UISVILLE	0.00	0.00	6,265.28	1,714.45	0.00	0.00	0.00	7,979.73
RAI	0.00	0.00	12,900.20	1,555.43	595.01	21,948.13	0.00	36,998.77
NDON	128.94	0.00	5,978.55	724.20	317.02	11,715.12	0.00	18,863.83
NDON	2,263.17	0.00	31,040.43	5,255.76	2,214.24	131,706.22	0.00	172,479.82
ONS	5,510.56	0.00	110,375.59	14,837.79	5,691.58	314,390.19	0.00	450,805.71
CKSVILLE	0.00	0.00	15,355.36	2,615.04	483.88	17,175.14	0.00	35,629.42
DISON	2,978.41	0.00	25,704.44	4,034.61	0.00	0.00	0.00	32,717.46
HASKA	0.00	0.00	3,153.74	559.62	270.87	3,488.33	0.00	7,472.56
IZE	0.00	0.00	56,581.33	5,992.41	3,435.95	205,138.97	0.00	271,148.66
NCHESTER	0.00	0.00	3,034.89	427.40	140.94	4,823.88	0.00	8,427.11
NHATTAN	676,587.11	623,789.86	1,311,946.66	155,842.57	137,723.25	8,044,170.32	119,487.00	11,069,546.77
NKATO	0.00	0.00	28,373.88	5,522.99	3,003.95	22,829.70	0.00	59,730.52
ANTER	0.00	0.00	5,338.26	1,710.02	670.89	4,952.61	0.00	12,671.78
APLE HILL	1,782.09	0.00	14,025.01	3,190.92	655.57	10,985.03	0.00	30,638.62
APLETON	0.00	0.00	2,930.61	424.19	189.11	4,289.29	0.00	7,833.20
ARION	1,512.47	0.00	62,990.28	9,285.05	4,354.54	227,964.98	0.00	306,107.32
ARQUETTE	0.00	0.00	16,989.85	2,518.13	590.65	40,338.25	0.00	60,436.88
ARYSVILLE	7,654.98	19,577.53	96,758.44	15,007.78	13,730.79	572,675.51	0.00	725,405.03
AT LD GREEN	0.00	0.00	1,794.25	368.26	74.90	1,760.46	0.00	3,997.87
AYLA	0.00	0.00	9,330.07	2,007.11	358.99	17,356.57	0.00	29,052.74
AYFIELD	0.00	0.00	3,363.83	470.58	273.71	3,259.60	0.00	7,367.72
CRACKEN	0.00	0.00	6,263.77	915.50	0.00	0.00	0.00	7,179.27
CUNE	0.00	0.00	12,708.47	1,491.34	1,587.73	31,641.28	0.00	47,428.82
DONALD	0.00	0.00	4,693.43	980.64	777.04	5,745.75	0.00	12,196.86
FARLAND	0.00	0.00	8,027.35	1,843.79	352.70	5,916.70	0.00	16,140.54
LOUTH	0.00	0.00	25,910.74	6,731.59	1,882.27	25,451.71	0.00	59,976.31
PERSON	73,966.24	80,343.11	411,656.46	58,473.37	17,230.13	1,188,045.21	0.00	1,829,714.52
EADE	0.00	0.00	49,922.96	9,967.17	2,579.49	63,160.35	0.00	125,629.97
EDICINE LODGE	0.00	6,182.20	64,552.51	9,955.41	5,505.92	288,787.82	0.00	374,983.86

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ALVERN	0.00	0.00	12,890.16	2,172.18	565.05	16,674.47	0.00	32,301.86
ANLO	0.00	0.00	1,704.53	241.47	131.74	4,332.00	0.00	6,409.74
BRIDEN	4,697.26	0.00	21,035.62	5,475.24	1,899.37	25,711.08	0.00	58,818.57
BURRIAM	65,507.46	374,433.23	328,248.90	42,582.72	311,380.30	6,950,095.15	333,870.26	8,406,118.02
CLAN	0.00	0.00	4,081.54	570.52	0.00	0.00	0.00	4,652.06
CLDRED	0.00	0.00	1,076.55	132.97	23.86	760.31	0.00	1,993.69
CLINTON	892.32	0.00	14,720.56	1,719.12	677.88	28,042.87	0.00	46,052.75
CLINTONVALE	0.00	0.00	15,348.56	1,877.41	1,757.32	63,418.00	0.00	82,401.29
CINNEAPOLIS	819.02	0.00	61,413.70	10,417.66	3,951.61	145,913.15	0.00	222,515.14
CINNEOLA	0.00	0.00	21,502.54	3,571.86	316.00	28,515.30	0.00	53,905.70
COSSION	165,523.91	0.00	289,941.78	37,627.37	129,699.19	3,009,495.16	0.00	3,632,287.41
COSSION HILLS	56,323.31	0.00	107,200.05	13,898.95	37,356.38	619,037.73	0.00	833,816.42
COSSION WOODS	0.00	0.00	4,918.84	638.27	1,755.41	29,089.51	0.00	36,402.03
COLE	0.00	0.00	13,512.86	2,155.03	719.73	16,041.22	0.00	32,428.84
CONTEZUMA	0.00	0.00	28,918.00	5,017.35	1,170.20	38,652.21	0.00	73,757.76
COOK	0.00	0.00	16,806.10	2,075.81	1,213.12	31,967.06	0.00	52,062.09
COOKSVILLE	0.00	0.00	5,905.68	808.79	136.01	5,735.22	0.00	12,585.70
COOKLAND	0.00	0.00	4,827.62	817.01	49.50	8,878.25	0.00	14,572.38
COOKRILL	0.00	0.00	8,176.12	1,265.42	787.53	11,244.47	0.00	21,473.54
COOKROWVILLE	0.00	0.00	4,962.56	878.66	419.96	5,414.79	0.00	11,675.97
COOKSCOW	0.00	0.00	7,324.99	3,386.31	0.00	0.00	0.00	10,711.30
COOKSOUND CITY	0.00	0.00	24,627.91	6,802.61	429.96	98,502.82	0.00	130,363.30
COOKSOUND VALLEY	0.00	0.00	12,423.26	1,466.37	1,169.32	22,171.20	0.00	37,230.15
COOKSOUND JUDGE	0.00	0.00	47,667.84	6,764.56	1,746.40	117,579.62	0.00	173,758.42
COOKSOUND JOPE	0.00	0.00	24,805.06	2,662.58	1,506.86	90,172.84	0.00	119,147.34
COOKSOUND BERRY	0.00	0.00	17,193.33	2,019.97	1,701.60	33,912.80	0.00	54,827.70
COOKSOUND LINVILLE	0.00	0.00	8,159.27	1,490.67	358.31	11,588.24	0.00	21,596.49
COOKSOUND LVANE	8,634.60	0.00	155,535.23	17,936.21	8,737.60	516,384.10	0.00	707,227.74
COOKSOUND DEN	0.00	0.00	3,602.31	584.26	178.68	4,617.75	0.00	8,983.00
COOKSOUND SCOTAH	0.00	0.00	5,980.82	819.39	660.17	7,904.00	0.00	15,364.38
COOKSOUND RKA	0.00	0.00	2,750.42	445.38	142.80	3,690.12	0.00	7,028.72
COOKSOUND SHVILLE	0.00	0.00	3,288.70	638.47	0.00	0.00	0.00	3,927.17
COOKSOUND TOMA	0.00	0.00	10,790.83	1,436.75	171.69	8,118.44	0.00	20,517.71
COOKSOUND ODESHA	5,869.17	0.00	84,522.93	12,354.56	18,990.55	358,189.84	0.00	479,927.05

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
OSHO FALLS	0.00	0.00	5,368.16	962.04	0.00	0.00	0.00	6,330.20
OSHO RAPIDS	0.00	0.00	8,193.71	903.61	0.00	0.00	0.00	9,097.32
SS CITY	2,379.31	0.00	45,121.67	7,882.97	14.50	13,010.10	0.00	68,408.55
TAWAKA	0.00	0.00	5,053.03	1,093.62	151.47	7,319.03	0.00	13,617.15
W ALBANY	0.00	0.00	2,183.00	316.67	0.00	0.00	0.00	2,499.67
W CAMBRIA	0.00	0.00	4,500.95	511.37	176.57	12,999.68	0.00	18,188.57
W LAW	0.00	0.00	12,632.58	5,860.95	0.00	0.00	0.00	18,493.53
WTON	71,080.01	117,427.49	514,572.26	59,517.07	18,449.81	1,465,927.95	0.00	2,246,974.59
CKERSON	0.00	0.00	35,598.16	4,463.48	1,936.73	121,360.81	0.00	163,359.18
OTAZE	0.00	0.00	3,602.31	553.89	410.44	2,582.35	0.00	7,148.99
RCATUR	0.00	0.00	5,023.13	785.94	928.50	5,895.63	0.00	12,633.20
ORTH NEWTON	0.00	0.00	45,912.59	5,269.63	1,478.04	117,312.56	0.00	169,972.82
ORTON	14,684.65	16,991.61	89,013.29	13,169.81	5,213.07	187,832.38	0.00	326,904.81
ORTONVILLE	488.00	0.00	18,433.22	4,808.28	1,215.93	16,445.27	0.00	41,390.70
ORWICH	0.00	0.00	16,354.50	3,169.35	0.00	0.00	0.00	19,523.85
AK HILL	0.00	0.00	1,046.65	142.97	17.78	749.08	0.00	1,956.48
AKLEY	7,702.65	20,837.71	63,954.43	9,368.66	3,615.74	138,024.52	0.00	243,503.71
ERLIN	2,832.47	5,576.15	59,184.14	9,273.17	12,530.89	79,571.85	0.00	168,968.67
FERLE	0.00	0.00	6,471.59	1,071.34	205.79	6,016.39	0.00	13,765.11
IDEN	5,525.92	0.00	51,955.12	6,059.19	2,623.45	90,612.76	0.00	156,776.44
ETO	0.00	0.00	2,586.32	399.17	0.00	0.00	0.00	2,985.49
EATHE	663,103.26	659,465.99	2,834,456.83	359,608.89	1,473,541.28	29,665,404.58	95,186.90	35,750,767.73
LIVET	0.00	0.00	1,929.20	324.05	62.61	1,846.51	0.00	4,162.37
M	0.00	0.00	4,096.11	491.96	114.66	11,021.92	0.00	15,724.65
PE	0.00	0.00	15,041.00	1,662.11	0.00	0.00	0.00	16,703.11
SBURG	1,217.27	0.00	5,695.59	1,575.00	0.00	0.00	0.00	8,487.86
VAGA	0.00	0.00	20,945.17	5,775.00	496.34	44,337.70	0.00	71,554.21
VEIDA	0.00	0.00	2,062.63	349.23	123.32	2,839.73	0.00	5,374.91
VAGE CITY	6,478.95	0.00	90,866.93	15,362.21	4,298.04	126,853.97	0.00	243,860.10
WATOMIE	13,594.42	5,915.74	138,751.12	32,530.48	23,798.59	372,302.63	0.00	586,892.98
WBORNE	4,219.58	0.00	47,411.98	6,291.18	815.02	38,546.84	0.00	97,284.60
WALOOSA	3,694.57	0.00	34,746.27	9,034.92	2,512.30	34,020.83	0.00	84,008.89
WEGO	3,230.95	0.00	60,570.53	7,177.53	16,391.94	260,708.85	0.00	348,079.80
WIS	0.00	0.00	9,657.51	1,410.13	0.00	0.00	0.00	11,067.64

OFFICE OF KANSAS STATE TREASURER
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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
TAWA	42,355.62	0.00	355,306.03	50,915.20	48,729.75	1,938,517.37	0.00	2,435,823.97
ERBROOK	3,749.42	0.00	28,733.08	4,795.00	1,873.32	116,938.77	0.00	156,089.59
ERILAND PARK	2,607,397.26	4,468,653.14	4,540,422.72	576,692.54	2,919,135.59	48,069,969.60	0.00	63,182,270.85
FORD	0.00	0.00	34,908.84	4,884.85	2,162.11	65,850.78	0.00	107,806.58
LAWKIE	1,364.40	0.00	16,553.04	4,280.92	998.06	13,506.62	0.00	36,703.04
ALCO	0.00	0.00	7,354.89	1,004.97	0.00	117.22	0.00	8,477.08
AL	0.00	0.00	3,183.65	564.85	312.49	4,023.39	0.00	8,084.38
COLLIER	6,441.05	1,722.57	150,186.58	35,093.70	46,892.45	1,349,648.33	0.00	1,589,984.68
PARADISE	0.00	0.00	1,883.20	228.32	85.07	3,139.59	0.00	5,336.18
ARK	567.38	0.00	4,469.52	878.81	206.18	6,869.84	0.00	12,991.73
ARK CITY	574.78	179,880.74	175,855.22	18,650.92	10,435.48	622,806.91	0.00	1,008,204.05
ARKER	0.00	0.00	8,433.71	2,328.30	0.00	0.00	0.00	10,762.01
ARKERVILLE	0.00	0.00	2,183.00	385.30	79.71	2,805.69	0.00	5,453.70
ARNSONS	51,352.00	0.00	342,322.58	40,392.03	73,555.85	2,157,655.79	0.00	2,665,278.25
ARTRIDGE	0.00	0.00	7,745.16	968.21	347.74	21,779.94	0.00	30,841.05
AWNEE ROCK	0.00	0.00	10,569.20	1,269.12	323.61	31,108.53	0.00	43,270.46
AXICO	9.01	0.00	6,294.43	1,435.57	732.58	12,882.30	0.00	21,353.89
BABODY	3,078.48	0.00	41,310.59	6,090.29	1,094.90	57,830.24	0.00	109,404.50
BENALOSA	0.00	0.00	792.07	155.30	0.00	0.00	0.00	947.37
BERRY	5,778.49	0.00	27,020.22	6,987.52	3,003.21	62,516.97	0.00	105,306.41
BERU	0.00	0.00	5,411.13	830.84	634.25	3,990.21	0.00	10,866.43
BILLIPSBURG	4,998.88	0.00	78,772.27	11,154.16	10,279.73	353,484.16	0.00	458,689.20
BITTSBURG	133,020.31	0.00	572,745.98	67,366.14	130,126.78	2,975,980.34	0.00	3,879,239.55
BLAIR	676.22	0.00	34,901.09	6,932.91	1,734.38	42,634.45	0.00	86,879.05
BLAUVELLE	5,291.34	0.00	60,230.79	8,222.11	2,871.72	240,597.97	0.00	317,213.93
BLIASANTON	0.00	0.00	41,553.61	11,492.35	326.52	136,183.43	0.00	189,555.91
BLIVNA	0.00	0.00	2,945.18	370.09	129.10	8,092.53	0.00	11,536.90
BLOMONA	2,292.42	0.00	27,724.10	3,942.18	4,558.89	83,107.46	0.00	121,625.05
BORTIS	0.00	0.00	3,632.21	481.53	53.22	2,515.37	0.00	6,682.33
BOWTWIN	0.00	0.00	13,543.52	2,067.51	0.00	0.00	0.00	15,611.03
BOWHATTAN	801.70	0.00	2,705.94	415.72	249.73	3,564.15	0.00	7,737.24
BRAIRIE VIEW	0.00	0.00	4,170.48	589.48	0.00	0.00	0.00	4,759.96
BRAIRIE VILLAGE	149,201.04	0.00	658,356.40	85,382.06	351,938.58	3,858,232.80	0.00	5,103,110.88
BURRATT	28,750.24	98,423.14	195,320.00	26,764.86	8,088.58	891,153.47	0.00	1,248,500.29

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ESCOTT	0.00	0.00	8,373.13	2,320.01	0.00	0.00	0.00	10,693.14
ESTON	0.00	0.00	4,888.94	668.10	159.44	14,211.94	0.00	19,928.42
ETTY PRAIRIE	1,784.40	0.00	18,314.36	2,299.03	901.45	56,494.10	0.00	79,793.34
INCETON	0.00	0.00	9,448.93	1,353.92	900.93	21,054.66	0.00	32,758.44
OTECTION	0.00	0.00	16,640.48	3,349.76	1,942.11	37,102.46	0.00	59,034.81
ENEMO	139.58	0.00	14,010.43	2,369.65	494.81	14,603.69	0.00	31,618.16
II ?	0.00	0.00	28,369.89	5,592.98	1,496.40	50,251.88	0.00	85,711.15
ADSON	0.00	0.00	1,196.17	203.50	30.74	1,092.24	0.00	2,522.65
AMONA	0.00	0.00	2,810.98	413.64	76.30	4,028.19	0.00	7,329.11
ANDALL	0.00	0.00	2,599.38	509.29	324.05	2,462.46	0.00	5,895.18
ANDOLPH	0.00	0.00	5,125.90	601.79	103.64	4,583.78	0.00	10,415.11
ANSOM	120.25	0.00	9,923.62	1,736.92	48.80	13,788.30	0.00	25,617.89
ANTOUL	0.00	0.00	7,222.20	1,029.32	474.77	12,735.14	0.00	21,461.43
AYMOND	0.00	0.00	2,825.55	377.70	65.45	3,369.14	0.00	6,637.84
BADING	0.00	0.00	7,370.98	814.57	0.00	0.00	0.00	8,185.55
BDFIELD	0.00	0.00	4,186.57	605.98	311.00	7,054.41	0.00	12,157.96
BPUBLIC	0.00	0.00	4,737.91	771.03	298.04	7,698.03	0.00	13,505.01
BERVE	0.00	0.00	2,975.07	456.83	269.97	3,853.08	0.00	7,554.95
BXFORD	0.00	0.00	4,679.62	665.11	437.39	14,428.13	0.00	20,210.25
BCHFIELD	0.00	0.00	1,420.07	434.14	0.00	0.00	0.00	1,854.21
BCHMOND	0.00	0.00	15,251.08	2,178.23	1,130.57	30,301.88	0.00	48,861.76
BLEY	0.00	0.00	25,912.46	3,046.79	1,774.04	71,684.04	0.00	102,417.33
BINSON	0.00	0.00	6,397.96	986.76	706.65	10,084.58	0.00	18,175.95
BFIELD PARK	356.77	0.00	203,166.21	26,370.49	81,075.25	1,642,273.64	36,241.89	1,989,484.25
B...	0.00	0.00	14,183.82	4,359.55	2,879.55	23,060.38	0.00	44,483.30
BSE HILL	5,869.74	0.00	104,056.50	15,526.71	7,016.46	130,944.64	0.00	263,414.05
BSELAND	0.00	0.00	2,989.65	472.40	419.63	2,579.52	0.00	6,461.20
BSSVILLE	727.80	0.00	30,246.09	4,017.48	1,095.31	103,018.79	0.00	139,105.47
BZEL	0.00	0.00	5,350.55	789.29	153.69	9,408.09	0.00	15,701.62
BISH CENTER	0.00	0.00	5,232.46	763.64	0.00	0.00	0.00	5,996.10
BSELLE	15,037.03	0.00	138,451.93	16,752.98	7,155.02	263,993.20	0.00	441,390.16
BSELLE SPRINGS	0.00	0.00	941.60	138.02	39.04	1,501.11	0.00	2,619.77
BETHA	6,332.07	1,683.25	77,191.69	12,897.76	9,296.06	319,677.02	0.00	427,077.85
BALINA	367,751.10	767,727.80	1,366,754.70	155,727.73	157,668.26	12,100,151.59	0.00	14,915,781.18

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ATANTA	0.00	0.00	36,790.53	13,025.64	3,009.84	70,851.90	0.00	123,677.91
AVONBURG	0.00	0.00	2,721.27	336.12	61.32	1,955.04	0.00	5,073.75
AWYER	0.00	0.00	3,677.44	505.15	100.64	8,983.32	0.00	13,266.55
BAMMON	1,010.49	0.00	14,740.44	2,319.93	4,733.19	30,427.76	0.00	53,231.81
BANDIA	2,266.88	0.00	12,777.56	2,088.01	739.93	19,132.71	0.00	37,005.09
BOENCHEN	0.00	0.00	6,399.47	754.24	0.00	0.00	0.00	7,153.71
BOONVILLE	6,976.02	0.00	113,900.49	17,764.82	6,141.15	282,312.40	0.00	427,094.88
BOONVILLE	0.00	0.00	627.98	79.83	24.66	1,264.80	0.00	1,997.27
BRANTON	3,818.12	0.00	21,665.88	3,665.87	905.60	26,717.40	0.00	56,772.87
BRIDAN	4,322.81	0.00	39,671.35	6,092.82	8,596.92	77,668.69	0.00	136,352.59
BRIDGWICK	6,557.17	0.00	46,146.53	5,280.86	1,699.32	127,578.91	0.00	187,262.79
BROLDEN	0.00	0.00	5,903.42	1,347.04	587.92	7,678.60	0.00	15,516.98
BROENKA	11,723.50	840.87	62,843.24	10,586.80	5,288.71	121,732.56	0.00	213,015.68
BROEVERANCE	0.00	0.00	3,244.98	507.05	580.31	2,403.39	0.00	6,735.73
BROEVERY	0.00	0.00	10,842.87	1,690.11	0.00	0.00	0.00	12,532.98
BROWARD	0.00	0.00	1,883.96	320.52	48.72	1,729.41	0.00	3,982.61
BROHARON	0.00	0.00	6,218.54	953.32	358.13	11,326.14	0.00	18,856.13
BROHARON SPRINGS	0.00	8,764.01	24,601.98	6,382.25	0.00	0.00	0.00	39,748.24
BROHAWNEE	503,454.04	102,939.41	1,480,883.38	185,664.98	780,383.36	12,586,750.27	0.00	15,640,075.44
BROILVER LAKE	0.00	0.00	40,548.42	5,380.42	438.28	30,055.08	0.00	76,422.20
BROIMPSON	0.00	0.00	3,347.73	433.39	130.41	6,723.21	0.00	10,634.74
BROMITH CENTER	12,743.23	0.00	57,070.23	8,927.18	1,241.03	97,785.69	0.00	177,767.36
BROMOLAN	0.00	0.00	6,488.43	743.20	275.19	20,283.83	0.00	27,790.65
BROOLPATER	0.00	0.00	3,663.63	784.83	113.33	5,480.46	0.00	10,042.25
BROOLSON	0.00	0.00	31,934.53	4,491.97	2,052.45	70,176.75	0.00	108,655.70
BROOUTH HAVEN	0.00	0.00	11,631.92	1,624.12	0.00	0.00	0.00	13,256.04
BROOUTH HUTCHINSON	1,385.61	42,390.87	75,711.83	9,491.45	6,476.47	500,121.78	0.00	635,578.01
BROPEARVILLE	0.00	0.00	24,373.33	2,737.35	1,243.82	62,487.83	0.00	90,842.33
BROPEED	0.00	0.00	1,300.45	183.95	0.00	0.00	0.00	1,484.40
BROPIVEY	0.00	0.00	2,376.99	460.16	9.25	23,371.59	0.00	26,217.99
BROPRING HILL	7,200.73	0.00	86,699.37	11,088.18	42,795.64	569,274.40	0.00	717,058.32
BRO T. FRANCIS	1,571.77	0.00	44,367.81	8,520.02	6,872.46	59,544.09	0.00	120,876.15
BRO T. GEORGE	3,259.38	0.00	13,101.00	3,560.15	0.00	0.00	0.00	19,920.53
BRO T. JOHN	786.83	0.00	39,152.96	6,705.48	1,215.83	43,182.53	0.00	91,043.63

OFFICE OF KANSAS STATE TREASURER
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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
MARYS	0.00	0.00	66,081.74	18,030.47	2,445.78	250,013.58	0.00	336,571.57
PAUL	1,681.45	0.00	19,578.64	2,372.01	4,120.20	62,587.72	0.00	90,340.02
AFFORD	1,933.86	0.00	34,473.34	5,906.73	968.61	34,403.14	0.00	77,685.68
ARK	0.00	0.00	3,154.50	389.21	84.05	3,284.30	0.00	6,912.06
ERLING	1,251.18	0.00	78,470.01	10,504.14	2,051.11	105,578.28	0.00	197,854.72
OCKTON	5,406.53	0.00	46,237.95	6,313.47	5,152.86	198,789.91	0.00	261,900.72
R CITY	0.00	800.00	17,479.31	3,584.40	1,332.20	161,235.70	0.00	184,431.61
BLEATE	0.00	0.00	47,469.31	16,736.74	3,656.36	86,276.17	0.00	154,138.58
MMERFIELD	0.00	0.00	6,263.77	968.09	0.00	0.00	0.00	7,231.86
N CITY	0.00	0.00	2,391.57	367.71	122.32	3,867.81	0.00	6,749.41
ISANK	0.00	0.00	1,689.20	203.20	41.20	3,958.56	0.00	5,892.16
LVAN GROVE	1,993.87	0.00	9,612.27	1,750.07	306.49	10,227.25	0.00	23,889.95
LVIA	0.00	0.00	8,850.85	1,110.26	369.91	23,181.39	0.00	33,512.41
RACUSE	4,204.83	0.00	54,514.38	12,296.96	6,327.01	138,973.54	0.00	216,316.72
MPA	0.00	0.00	4,428.83	633.67	127.47	6,705.13	0.00	11,895.10
SCOTT	0.00	0.00	10,198.80	1,726.09	304.99	9,564.06	0.00	21,793.94
LAYER	1,570.02	0.00	14,890.72	1,835.92	1,008.44	49,668.50	0.00	68,973.60
MKEN	0.00	0.00	2,466.71	360.12	0.00	0.00	0.00	2,826.83
PTON	2,302.00	0.00	7,220.70	923.81	305.23	15,679.94	0.00	26,431.68
NGANOXIE	11,422.37	1,179.22	86,208.04	10,034.75	25,145.38	478,925.44	0.00	612,915.20
PEKA	1,220,592.03	1,286,953.85	3,652,028.38	484,859.97	281,679.85	27,185,253.83	0.00	34,111,367.91
RONTO	0.00	0.00	9,253.42	1,676.85	136.21	7,168.18	0.00	18,234.66
WANDA	0.00	0.00	39,720.38	6,053.24	4,640.62	61,539.78	0.00	111,954.02
REF	0.00	0.00	4,440.37	696.91	676.16	4,155.31	0.00	9,968.75
IL	840.57	0.00	24,647.97	6,459.00	2,101.77	32,913.66	0.00	66,962.97
ROY	0.00	0.00	31,503.55	4,948.44	6,760.24	27,989.98	0.00	71,202.21
IRON	0.00	0.00	12,976.85	1,629.88	672.21	42,132.84	0.00	57,411.78
PRO	0.00	0.00	6,727.65	843.00	0.00	0.00	0.00	7,570.65
DALL	0.00	0.00	23,621.19	2,946.80	0.00	0.00	0.00	26,567.99
YSSSES	36,774.89	0.00	176,649.27	55,355.10	31,955.23	701,913.96	0.00	1,002,648.45
IONTOWN	0.00	0.00	8,581.72	1,246.60	713.19	16,178.59	0.00	26,720.10
FICA	702.68	0.00	6,561.30	1,145.96	0.00	0.00	0.00	8,409.94
ALLEY CENTER	0.00	0.00	146,481.50	15,664.33	9,235.50	552,066.85	0.00	723,448.18
ALLEY FALLS	7,347.91	0.00	37,285.08	9,725.14	2,418.04	32,712.57	0.00	89,488.74

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ARMILLION	0.00	0.00	3,153.74	490.93	0.00	0.00	0.00	3,644.67
ASTORIA	61.13	0.00	36,016.82	4,257.60	0.00	0.00	0.00	40,335.55
BAKING	1,574.12	0.00	1,719.10	265.55	82.96	1,619.08	0.00	5,260.81
BOLA	0.00	0.00	6,325.09	676.87	278.86	16,679.82	0.00	23,960.64
BORGIL	0.00	0.00	3,394.50	531.98	0.00	0.00	0.00	3,926.48
BUCKEENEY	3,736.44	15,033.12	56,401.01	10,288.64	3,528.54	227,753.34	0.00	316,741.09
BUCKEFIELD	0.00	0.00	25,105.61	3,423.07	2,767.51	43,921.23	0.00	75,217.42
BUCKLE	0.00	0.00	1,420.07	171.24	61.83	2,279.94	0.00	3,933.08
BUCKLDRON	0.00	0.00	508.37	70.08	0.00	0.00	0.00	578.45
BUCKLACE	0.00	0.00	1,988.25	512.11	0.00	0.00	0.00	2,500.36
BUCKLUT	0.00	0.00	6,562.80	773.68	646.48	12,887.86	0.00	20,870.82
BUCKLTON	0.00	0.00	8,538.75	983.29	245.69	19,498.97	0.00	29,266.70
BUCKMEGO	10,070.63	7,042.62	126,574.11	34,830.47	14,111.99	706,242.59	0.00	898,872.41
BUCKSHBURN UNIVERSITY	0.00	0.00	0.00	0.00	252,283.25	17,197,924.52	0.00	17,450,207.77
BUCKSHINGTON	6,104.17	0.00	36,174.10	6,396.43	3,257.31	41,977.86	0.00	93,909.87
BUCKTERRVILLE	0.00	0.00	20,104.06	3,124.52	0.00	0.00	0.00	23,228.58
BUCKATHENA	1,918.90	0.00	40,464.00	6,328.74	8,151.72	33,760.95	0.00	90,624.31
BUCKVERLY	0.00	0.00	17,490.86	8,122.59	0.00	0.00	0.00	25,613.45
BUCKBBER	0.00	0.00	1,075.79	209.37	104.51	794.45	0.00	2,184.12
BUCKAIR	0.00	0.00	23,217.86	3,648.28	9,398.25	58,796.58	0.00	95,060.97
BUCKLLINGTON	43,791.94	29,520.57	256,556.93	36,009.68	18,622.94	1,150,361.72	0.00	1,534,863.78
BUCKLLSVILLE	0.00	0.00	48,041.28	6,859.31	6,863.91	158,374.13	0.00	220,138.63
BUCKST MINERAL	3,562.73	0.00	7,236.03	1,136.58	1,411.89	8,677.61	0.00	22,024.84
BUCKSTMORELAND	0.00	0.00	18,823.48	5,176.17	334.73	29,751.32	0.00	54,085.70
BUCKST LIA	0.00	0.00	4,949.49	876.56	240.35	6,639.45	0.00	12,705.85
BUCKSTWOOD	6,250.42	0.00	45,658.99	5,930.17	32,705.38	394,380.39	0.00	484,925.35
BUCKSTWOOD HILLS	0.00	0.00	11,242.42	1,462.23	6,106.65	49,345.56	0.00	68,156.86
BUCKSTMORE	3,947.60	0.00	10,717.96	1,806.04	670.05	15,431.19	0.00	32,572.84
BUCKEATON	0.00	0.00	2,735.84	754.69	0.00	0.00	0.00	3,490.53
BUCKHITE CITY	1,129.05	0.00	15,428.99	2,734.05	653.77	23,027.76	0.00	42,973.62
BUCKHITE CLOUD	0.00	0.00	7,177.74	1,122.08	1,316.51	5,452.22	0.00	15,068.55
BUCKHITEWATER	0.00	0.00	19,420.04	2,954.23	0.00	0.00	0.00	22,374.27
BUCKHITING	0.00	0.00	6,160.24	1,325.21	188.21	9,097.81	0.00	16,771.47
BUCKCHITA	3,751,882.98	4,360,960.09	10,300,813.82	1,104,439.70	673,339.38	40,278,764.26	91,248.25	60,561,448.48

OFFICE OF KANSAS STATE TREASURER
 DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

11-23

	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ALLARD	0.00	0.00	2,587.08	340.73	25.41	1,741.06	0.00	4,694.28
ALLIAMSBURG	0.00	0.00	10,496.33	1,499.14	1,553.74	32,422.85	0.00	45,972.06
ALLIS	0.00	0.00	2,048.06	315.21	244.27	3,495.15	0.00	6,102.69
ALLOWBROOK	0.00	0.00	1,873.72	317.75	326.88	20,879.17	0.00	23,397.52
ALMORE	0.00	0.00	1,704.53	342.18	0.00	0.00	0.00	2,046.71
ALSEY	0.00	0.00	5,711.68	1,008.11	228.89	8,052.79	0.00	15,001.47
ALSON	5,603.89	0.00	23,770.72	3,135.78	631.16	46,464.27	0.00	79,605.82
ANDER	0.00	0.00	17,406.44	4,490.31	1,173.08	15,874.43	0.00	38,944.26
ANDOM	0.00	0.00	4,096.86	581.76	128.70	8,663.29	0.00	13,470.61
ANFIELD	92,011.81	63,209.99	364,273.28	45,300.63	21,278.87	1,378,019.25	0.00	1,964,093.83
ANONA	0.00	0.00	6,695.49	983.43	364.22	14,058.49	0.00	22,101.63
ANDBINE	0.00	0.00	6,159.48	867.38	318.43	10,897.41	0.00	18,242.70
ANDSTON	0.00	0.00	3,438.21	470.06	0.00	47.67	0.00	3,955.94
ANDOTTE CO RACETRK	0.00	0.00	0.00	0.00	8,731.45	861,520.07	0.00	870,251.52
ANYES CENTER	614.16	0.00	47,617.33	8,593.89	10,884.32	197,425.67	0.00	265,135.37
ANDA	1,181.65	0.00	3,647.55	707.49	0.00	0.00	0.00	5,536.69
ANDRICH	0.00	0.00	3,752.58	510.59	0.00	51.19	0.00	4,314.36
	16,974,065.59	17,267,347.59	64,899,073.69	8,370,321.30	14,175,835.19	404,987,416.48	983,835.51	527,657,895.35