

MINUTES OF THE SENATE COMMITTEE ON ELECTIONS AND LOCAL GOVERNMENT.

The meeting was called to order by Chairperson Barbara P. Allen at 1:30 p.m. on January 21, 2003 in Room 245-N of the Capitol.

All members were present except:

Committee staff present: Mike Heim, Legislative Research
Ken Wilke, Revisor of Statutes
Nancy Kirkwood, Committee Secretary

Conferees appearing before the committee: None

Others attending: See attached list

Chairperson Allen welcomed the Committee to 2003 Session of the Senate Elections and Local Government Committee. She introduced Senator Mark Buhler, a new member to the Committee, replacing Sandy Praeger in the Senate. Chairperson Allen re-introduced the staff to the Committee.

Introductions of bills

Chad Luce, Public Information Officer of Kansas Department of Wildlife and Parks, requested introduction of a bill that would raise service fees from 50 cents to \$1.00. It would also allow the department to enter into an agreement with telephone base or internet based licensed vendors. The bill would also increase the fees on migratory waterfowl habitat stamps. Senator O'Connor made a motion to introduce the legislation and Senator Gooch seconded the motion. The motion carried.

Mike Heim, Legislative Research, presented to the Committee a review of impact of the Governor's budget cuts on cities and counties(Attachment 1).

Adjournment

Chairperson Allen informed the Committee it would be meeting on Thursday, January 23, 2003. Ron Thornburgh, Secretary of State and Brad Bryant, Deputy Assistant Secretary of State will be giving a presentation on the federal election reform laws.

The meeting adjourned at 2:15 p.m.

SENATE
ELECTIONS AND LOCAL GOVERNMENT
GUEST LIST

Date Jan 21, 2003

CHAD WCE, KDWP	
Nicole Romine GBBA	
Leo Hafner Post Audit	
Danielle Noe Johnson Co.	
Whitney Jamron	KS Bar Assn.
Steve Johnson	KS Gas Service
Erik Santorius	City of Overland Park
Brad Bryant	Sec. of State
Randall Allen	KS Assoc of Counties
Twila Drybread	D of Budget DOB
Ben Hopper	KS Dairy Assoc.

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	Estimated	Change		Approved	Change	
	FY 01	FY 02	\$	%	FY 03	\$	%
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)	<u>10,343</u>	<u>10,447</u>	<u>104</u>	<u>1.0</u>	<u>10,064</u>	<u>(383)</u>	<u>(3.7)</u>
TOTAL, Local	<u>\$ 129,687</u>	<u>\$ 140,104</u>	<u>\$ 10,417</u>	<u>8.0%</u>	<u>\$ 141,138</u>	<u>\$ 1,034</u>	<u>0.7%</u>

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.

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 statue 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)	36,932	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	<u>\$ 132,193</u>	<u>\$ 129,687</u>	<u>\$ 140,104</u>	<u>\$ 141,138</u>	<u>\$ 1,034</u>	<u>0.7</u>

- 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*

The Governor's
Budget
Report

Volume 1

**Descriptions
and
Budget Schedules**

Fiscal Year 2004

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.

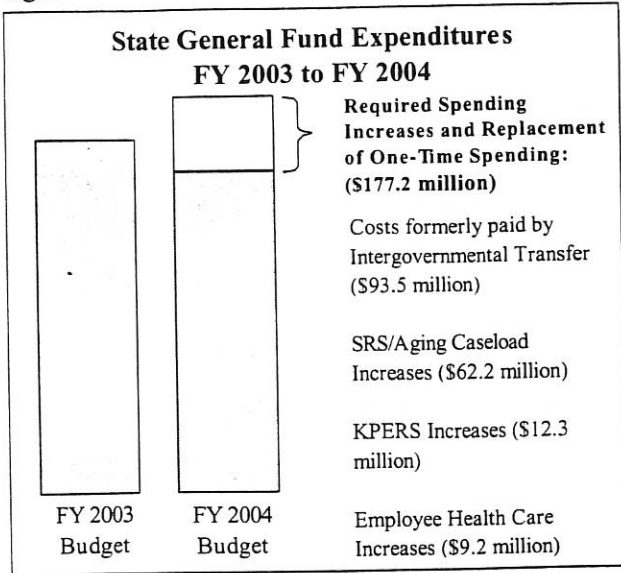
The revised FY 2003 budget presented in this volume begins from that point. More "balance" transfers and a tax amnesty program are recommended to improve current year revenues further. Supplemental funding is added for School Finance and SRS/Aging caseloads, although some SRS claims will be pending until 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 <i>(Dollars in Millions)</i>		
Beginning Balance	\$	12.1
Revenue:		
November Consensus Revenue Est. (Includes Revenue Transfers)	4,152.0	
Local Government Transfer Allotment Reductions (Gov. Graves)	48.0	
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	\$	4,358.7
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	(4.0)	
Total Expenditures	\$	4,358.3
Ending Balance	\$	0.4

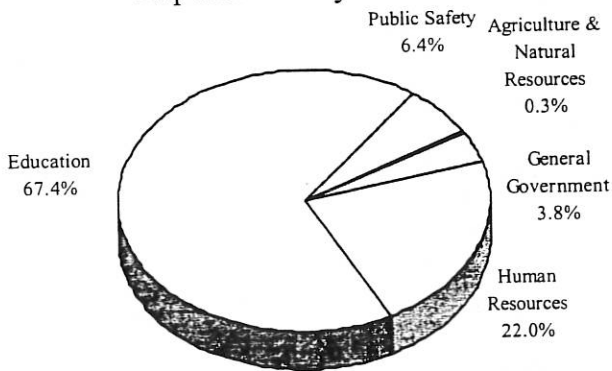
State General Fund FY 2004 <i>(Dollars in Millions)</i>		
Beginning Balance	\$	0.4
Revenue:		
Consensus Revenue Est. (Revenue Transfers Not Included)	4,525.7	
Highway Fund Revenue Transfer	--	
LAVTR Revenue Transfer	--	
CCRS Revenue Transfer	--	
SCCHF Revenue Transfer	--	
State Fair Revenue Transfer	--	
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	4.5	
Total Available	\$	4,493.9
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	(21.1)	
Total Expenditures	\$	4,493.4
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



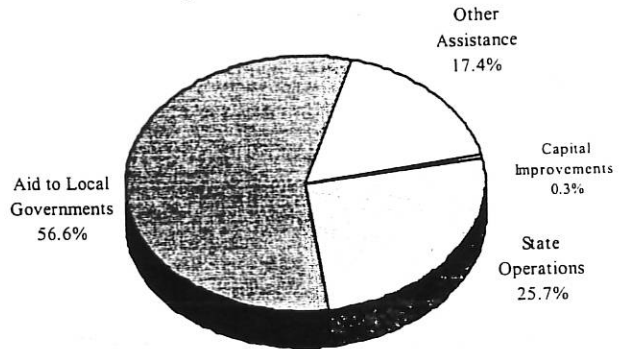
Fiscal Year 2004

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.

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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
<i>As % of Expenditures</i>	<i>0.3%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>7.5%</i>
Revenue in Excess of Expenditures	(353.6)	(11.7)	0.1	321.9
<i>Percent Growth in Total Expenditures</i>	<i>0.8%</i>	<i>(2.4%)</i>	<i>3.1%</i>	<i>2.7%</i>

Totals may not add because of rounding.

6

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>		
	<u>FY 2003</u>	<u>FY 2004</u>
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.

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.

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

	MOTOR EXCISE	AD VALOREM	ALCOHOL	GUEST	HIGHWAY	HIGHWAY EQ.	REVENUE	COMP	SALES	METRO	TOTAL
ALLEN	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
ATCHISON	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
BORRISON	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
BROWN	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	0.00	231,645.61	5,879.94	10,513.83	4,803.99	112,904.61	0.00	449,215.98
CHAUTAQUA	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
CHEYENNE	312.76	400,390.01	19,654.88	0.00	901,916.03	26,956.45	61,057.35	109,580.00	673,461.61	0.00	2,196,620.75
CLARK	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
CLAY	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
CLOUD	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
COMANCHE	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
COFFEY	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
COWLEY	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
CRAWFORD	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
DECATUR	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
DICKINSON	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
DONIPHAN	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
DOWNS	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
EDWARDS	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
ELLIS	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
ELLSWORTH	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
FINNEY	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
FORSYTH	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
GARDNER	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
GEORGE	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
GRAVETT	16,227.21	439,889.95	11,458.04	94,601.46	825,223.84	24,726.96	68,870.71	91,870.62	2,464,024.69	0.00	4,036,892.48
HAWK	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
HENRY	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
HOLMES	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
JACKSON	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

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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
RAY	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	
REELEY	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	
GREENWOOD	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	
HAMILTON	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	
HARPER	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	
HARVEY	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	
HASKELL	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	
HODGEMAN	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	
JACKSON	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	
JEFFERSON	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	
JEWELL	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	
KEARNY	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	
KINGMAN	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	
KIOWA	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	
LABETTE	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	
LANE	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	
LEAVENWORTH	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	
LINCOLN	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	
LINN	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	
LOGAN	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	
LYON	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	
MARION	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	
MARSHALL	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	
MCPHERSON	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	
MEADE	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	
MIAMI	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	
MITCHELL	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	
MONTGOMERY	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	
MORRIS	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	
MORTON	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	
NEMAHA	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	
NEOSHO	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	
NESS	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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OFFICE OF KANSAS STATE TREASURER

DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

	MOTOR EXCISE	AD VALOREM	ALCOHOL	GUEST	HIGHWAY	HIGHWAY EQ.	REVENUE	COMP	SALES	METRO	TOTAL
BORTON	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
OSAGE	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
OSBORNE	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
POTTAWA	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
PAWNEE	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
PHILLIPS	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
POTTAWATOMIE	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
PRATT	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
RAWLINS	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
RENO	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
REPUBLIC	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
RICE	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
RILEY	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
ROOKS	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
RUSH	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
RUSSELL	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
SALINE	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
SCOTT	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
SEDGWICK	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
SEWARD	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
SHAWNEE	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
SHERIDAN	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
SHERMAN	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
SMITH	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
STAFFORD	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
STANTON	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
STEVENS	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
SUMNER	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
THOMAS	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
TREGO	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
WABAUNSEE	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
WALLACE	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
WASHINGTON	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
WICHITA	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

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
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
WOODSON	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
WYANDOTTE	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	

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ABBYVILLE	0.00	0.00	3,812.40	478.50	174.65	10,944.70	0.00	15,410.25
ABILENE	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
ADMIRE	0.00	0.00	5,277.68	583.72	0.00	0.00	0.00	5,861.40
AGENDA	0.00	0.00	2,376.24	387.91	116.36	3,008.59	0.00	5,889.10
AGRA	65.17	0.00	9,089.33	1,279.30	0.00	0.00	0.00	10,433.80
ALBERT	0.00	0.00	5,381.99	645.25	159.70	15,348.90	0.00	21,535.84
ALDEN	0.00	0.00	4,977.89	667.94	108.56	5,588.93	0.00	11,343.32
ALEXANDER	0.00	0.00	2,212.15	325.41	0.00	0.00	0.00	2,537.56
ALLEN	0.00	0.00	6,279.09	695.84	0.00	0.00	0.00	6,974.93
ALMA	621.72	0.00	23,649.58	5,422.51	1,174.51	19,685.52	0.00	50,553.84
ALMENA	185.49	0.00	13,902.37	2,050.67	0.00	0.00	0.00	16,138.53
ALTA VISTA	641.21	0.00	13,094.96	3,007.22	707.07	11,873.14	0.00	29,323.60
ALTAMONT	0.00	0.00	32,409.97	3,830.82	11,023.81	111,184.48	0.00	158,449.08
ALTON	0.00	0.00	3,452.79	458.04	56.41	2,667.41	0.00	6,634.65
ALTOONA	0.00	0.00	14,457.48	2,103.92	0.00	0.00	0.00	16,561.40
AMERICUS	2,918.16	0.00	27,942.71	3,093.38	138.26	13,651.02	0.00	47,743.53
ANDALE	2,640.45	0.00	23,151.80	2,457.27	1,384.68	82,597.53	0.00	112,231.73
ANDOVER	51,021.65	6,567.23	207,824.63	30,302.42	20,705.64	846,740.08	0.00	1,163,161.65
ANTHONY	2,842.67	1,576.97	71,754.84	10,058.73	2,203.86	339,733.53	0.00	428,170.60
ARCADIA	0.00	0.00	11,615.84	1,368.82	1,151.63	22,956.87	0.00	37,093.16
ARGONIA	0.00	0.00	15,815.48	2,223.79	252.14	20,137.14	0.00	38,428.55
ARKANSAS 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
ARLINGTON	0.00	0.00	13,618.65	1,715.86	521.57	32,706.56	0.00	48,562.64
ARMA	2,509.88	0.00	45,340.07	5,352.74	8,833.71	136,441.40	0.00	198,477.80
ASHLAND	1,516.76	0.00	28,957.18	4,857.13	0.00	0.00	0.00	35,331.07
ASSARIA	733.17	0.00	13,235.96	1,493.22	595.37	43,866.94	0.00	59,924.66
ATCHISON	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
ATHOL	0.00	0.00	1,509.77	235.78	0.00	0.00	0.00	1,745.55
ATLANTA	0.00	0.00	7,579.55	946.39	0.00	0.00	0.00	8,525.94
ATTICA	0.00	0.00	18,743.05	2,621.86	0.00	0.00	0.00	21,364.91
ATWOOD	6,377.20	1,705.45	37,925.37	7,888.35	5,823.07	43,123.15	0.00	102,842.59
AUBURN	0.00	0.00	33,369.17	4,441.42	1,610.13	93,658.70	0.00	133,079.42
AUGUSTA	22,598.69	0.00	252,096.64	38,106.49	7,763.91	428,605.76	0.00	749,171.49
AURORA	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
AXTELL	0.00	0.00	13,215.33	2,041.72	0.00	0.00	0.00	15,257.05
BALDWIN CITY	12,466.65	0.00	103,252.87	11,764.14	19,583.78	566,339.31	0.00	713,406.75
BARNARD	0.00	0.00	3,662.88	664.38	115.44	3,851.94	0.00	8,294.64
BARNES	0.00	0.00	4,484.10	794.98	398.95	5,146.11	0.00	10,824.14
BARTLETT	0.00	0.00	3,677.44	435.00	397.14	7,522.19	0.00	12,031.77
BASEHOR	14,300.45	0.00	68,243.72	8,232.32	24,471.77	200,214.49	0.00	315,462.75
BASSETT	0.00	0.00	657.89	81.26	15.14	483.35	0.00	1,237.64
BAXTER SPRINGS	226.57	0.00	136,269.49	21,524.89	69,615.31	487,426.92	0.00	715,063.18
BAZINE	0.00	0.00	9,100.88	1,598.17	0.00	0.00	0.00	10,699.05
BEATTIE	0.00	0.00	8,222.12	1,270.91	0.00	0.00	0.00	9,493.03
BEL AIRE	0.00	0.00	178,030.80	19,292.50	9,196.35	550,327.14	0.00	756,846.79
BELLE PLAINE	4,101.42	0.00	50,907.52	7,112.82	2,682.79	94,635.81	0.00	159,440.36
BELLEVILLE	4,619.72	15,453.36	65,820.79	10,722.61	4,106.13	106,172.81	0.00	206,895.42
BELOIT	12,503.18	0.00	118,743.42	15,278.97	8,131.74	567,508.67	0.00	722,165.98
BELPRE	0.00	0.00	3,048.70	506.45	109.70	3,204.43	0.00	6,869.28
BELVUE	0.00	0.00	6,802.81	1,870.31	0.00	0.00	0.00	8,673.12
BENEDICT	0.00	0.00	3,080.13	446.81	0.00	0.00	0.00	3,526.94
BENNINGTON	0.00	0.00	18,691.55	3,172.14	536.96	16,876.27	0.00	39,276.92
BENTLEY	0.00	0.00	11,096.68	1,180.52	632.89	37,784.56	0.00	50,694.65
BENTON	3,952.42	0.00	24,638.69	3,741.43	1,523.42	36,087.46	0.00	69,943.42
BERN	0.00	0.00	6,039.11	1,017.77	368.78	8,485.24	0.00	15,910.90
BEVERLY	0.00	0.00	5,935.58	1,074.88	176.86	5,900.85	0.00	13,088.17
BIRD CITY	2,396.14	0.00	14,260.47	2,743.25	2,249.78	19,499.62	0.00	41,149.26
BISON	0.00	0.00	6,935.47	1,019.63	0.00	0.00	0.00	7,955.10
BLUE MOUND	0.00	0.00	8,283.43	2,295.15	0.00	0.00	0.00	10,578.58
BLUE RAPIDS	0.00	0.00	32,305.67	4,991.88	0.00	0.00	0.00	37,297.55
BLUFF CITY	0.00	0.00	2,361.66	329.79	0.00	0.00	0.00	2,691.45
BOGUE	0.00	0.00	5,276.18	891.74	0.00	0.00	0.00	6,167.92
BONNER 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
BREWSTER	158.67	0.00	8,446.00	1,207.36	938.25	30,845.60	0.00	41,595.88
BRONSON	0.00	0.00	10,346.81	1,497.65	1,122.05	33,265.05	0.00	46,231.56
BROOKVILLE	0.00	0.00	7,714.50	882.97	345.96	25,504.58	0.00	34,448.01
BROWNELL	0.00	0.00	1,404.73	246.66	0.00	0.00	0.00	1,651.39
BUCKLIN	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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DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
BUFFALO	0.00	0.00	8,446.77	1,231.98	0.00	0.00	0.00	9,678.75
BUHLER	0.00	0.00	40,395.12	5,076.56	2,144.97	134,448.62	0.00	182,065.27
BUNKER HILL	0.00	0.00	2,989.65	360.31	159.41	5,878.65	0.00	9,388.02
BURDEN	0.00	0.00	16,773.92	2,093.19	374.55	22,627.67	0.00	41,869.33
BURDETT	0.00	0.00	7,517.46	1,110.21	218.79	13,391.71	0.00	22,238.17
BURLINGAME	0.00	0.00	30,427.76	5,149.43	1,251.86	36,952.59	0.00	73,781.64
BURLINGTON	6,220.75	0.00	83,049.12	38,475.42	0.00	0.00	0.00	127,745.29
BURNS	30.66	0.00	8,060.28	1,179.33	220.62	11,639.24	0.00	21,130.13
BURR OAK	0.00	0.00	7,679.29	1,499.58	810.87	6,162.11	0.00	16,151.85
BURRTON	0.00	0.00	27,824.60	3,226.87	907.20	72,100.42	0.00	104,059.09
BUSHONG	0.00	0.00	1,629.39	181.38	0.00	0.00	0.00	1,810.77
BUSHTON	0.00	0.00	9,282.56	1,248.41	242.21	12,473.55	0.00	23,246.73
BYERS	0.00	0.00	1,495.21	203.69	39.95	3,558.95	0.00	5,297.80
CALDWELL	4,323.05	0.00	38,090.23	5,347.10	2,897.63	83,905.95	0.00	134,563.96
CAMBRIDGE	0.00	0.00	3,064.79	382.27	0.00	0.00	0.00	3,447.06
CANEY	3,369.02	0.00	61,884.79	7,803.36	17,645.20	211,408.94	0.00	302,111.31
CANTON	941.89	0.00	24,744.49	3,520.29	825.71	55,550.83	0.00	85,583.21
CARBONDALE	0.00	0.00	44,228.88	7,483.64	1,810.49	53,388.73	0.00	106,911.74
CARLTON	0.00	0.00	1,136.35	159.23	50.11	1,713.24	0.00	3,058.93
CASSODAY	0.00	0.00	3,841.54	588.13	0.00	0.00	0.00	4,429.67
CAWKER CITY	2,323.98	0.00	15,411.39	1,980.68	674.82	34,691.67	0.00	55,082.54
CEDAR	0.00	0.00	777.50	120.20	0.00	0.00	0.00	897.70
CEDAR POINT	0.00	0.00	1,584.91	325.29	66.41	1,560.53	0.00	3,537.14
CEDAR VALE	764.22	0.00	21,406.03	3,282.50	5,232.44	40,998.63	0.00	71,683.82
CENTRALIA	0.00	0.00	15,723.49	2,664.16	1,024.21	23,587.24	0.00	42,999.10
CHANUTE	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
CHAPMAN	8,948.10	0.00	36,988.32	5,200.12	2,097.24	71,822.58	0.00	125,056.36
CHASE	0.00	0.00	14,530.35	1,948.15	367.74	18,931.05	0.00	35,777.29
CHAUTAUQUA	0.00	0.00	3,333.17	513.03	390.82	2,459.33	0.00	6,696.35
CHENEY	978.09	0.00	53,686.89	5,719.74	3,378.04	202,011.65	0.00	265,774.41
CHEROKEE	4,609.59	0.00	21,483.43	2,527.58	2,182.09	43,492.52	0.00	74,295.21
CHERRYVALE	5,612.33	0.00	70,630.59	8,900.01	11,506.91	256,909.14	0.00	353,558.98
CHETOPA	0.00	0.00	37,939.20	4,493.85	13,529.48	182,857.76	0.00	238,820.29
CHIMARRON	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
LAFLIN	0.00	0.00	20,867.75	2,513.28	683.68	65,739.88	0.00	89,804.59
LAY CENTER	13,497.45	0.00	135,884.32	18,643.08	11,794.95	705,238.09	0.00	885,057.89
LAYTON	0.00	0.00	1,958.34	291.63	35.79	228.60	0.00	2,514.36
LEARWATER	5,570.99	0.00	65,054.42	6,986.87	4,297.03	257,198.60	0.00	339,107.91
LIFTON	0.00	0.00	16,426.62	2,664.64	956.33	16,141.74	0.00	36,189.33
LIMAX	0.00	0.00	1,929.20	301.30	0.00	0.00	0.00	2,230.50
LYDE	3,638.05	0.00	21,868.40	2,656.38	696.67	46,260.07	0.00	75,119.57
MOATS	0.00	0.00	3,318.59	456.26	94.86	8,467.41	0.00	12,337.12
OFFEYVILLE	42,612.66	0.00	325,081.04	41,109.42	71,159.28	2,122,706.91	0.00	2,602,669.31
OLBY	35,377.61	151,764.55	161,735.46	23,088.18	17,820.14	587,782.69	0.00	977,568.63
OLDWATER	4,153.65	0.00	23,638.04	4,754.50	2,035.12	81,137.15	0.00	115,718.46
OLLYER	0.00	0.00	3,915.93	711.22	46.29	3,521.58	0.00	8,195.02
OLONY	0.00	0.00	11,902.57	2,109.07	619.43	17,109.50	0.00	31,740.57
OLUMBUS	7,432.26	0.00	100,925.70	15,884.08	46,191.34	557,391.10	0.00	727,824.48
OLWICH	5,299.07	0.00	37,166.01	3,942.55	2,926.17	175,059.71	0.00	224,393.51
ONCORDIA	12,436.02	0.00	168,327.06	20,511.57	15,995.66	1,321,840.54	0.00	1,539,110.85
ONWAY SPRINGS	879.32	0.00	39,318.56	5,505.35	872.37	54,772.96	0.00	101,348.56
OODLIDGE	0.00	0.00	2,571.75	579.79	0.00	0.00	0.00	3,151.54
OPELAND	0.00	0.00	10,137.48	1,760.75	487.90	16,140.74	0.00	28,526.87
ORNING	1,347.57	0.00	5,022.36	848.14	365.51	8,414.79	0.00	15,998.37
OTTONWOOD FALLS	2,845.53	0.00	28,826.01	5,928.99	2,522.06	88,490.43	0.00	128,613.02
OUNCIL GROVE	5,261.38	0.00	69,514.67	12,250.46	3,541.07	124,634.75	0.00	215,202.33
OUNTRYSIDE	0.00	0.00	8,791.04	1,141.16	1,676.49	27,779.93	0.00	39,388.62
COURTLAND	0.00	0.00	9,804.00	1,599.53	603.42	15,606.98	0.00	27,613.93
COYVILLE	0.00	0.00	2,123.19	307.99	0.00	0.00	0.00	2,431.18
CUBA	0.00	0.00	6,800.52	1,106.26	350.25	9,053.97	0.00	17,311.00
CULLISON	0.00	0.00	2,930.61	399.23	83.20	7,413.01	0.00	10,826.05
CULVER	0.00	0.00	4,950.26	835.04	130.76	4,096.94	0.00	10,013.00
CUNNINGHAM	0.00	0.00	15,217.39	2,956.53	0.00	0.00	0.00	18,173.92
DAMAR	0.00	0.00	4,619.80	628.10	0.00	64.51	0.00	5,312.41
DANVILLE	0.00	0.00	1,749.01	243.22	0.00	0.00	0.00	1,992.23
DE SOTO	11,809.37	17,611.02	137,986.83	17,643.51	66,928.28	716,981.71	0.00	968,960.72
DEARING	0.00	0.00	12,379.53	1,547.99	0.00	0.00	0.00	13,927.52

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DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
BEERFIELD	0.00	0.00	26,557.85	10,650.41	677.99	20,975.19	0.00	58,861.44
DELIA	0.00	0.00	5,352.84	1,151.52	162.20	7,840.31	0.00	14,506.87
DELPHOS	0.00	0.00	14,040.34	2,388.02	782.24	28,842.51	0.00	46,053.11
DENISON	0.00	0.00	6,877.17	1,486.04	220.86	10,668.68	0.00	19,252.75
DENTON	0.00	0.00	5,577.50	873.25	1,152.21	4,771.48	0.00	12,374.44
DERBY	59,669.45	0.00	537,223.56	57,123.64	37,620.64	2,248,371.09	0.00	2,940,008.38
DEXTER	0.00	0.00	10,793.10	1,350.93	0.00	0.00	0.00	12,144.03
DIGHTON	3,183.94	0.00	37,126.48	7,840.83	697.62	90,287.50	0.00	139,136.37
DODGE 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
DORRANCE	0.00	0.00	6,038.35	731.33	272.37	10,050.91	0.00	17,092.96
DOUGLASS	0.00	0.00	54,032.12	8,202.19	3,448.42	84,993.03	0.00	150,675.76
DOWNS	0.00	0.00	30,718.50	4,063.62	534.23	25,266.33	0.00	60,582.68
DRESDEN	0.00	0.00	1,525.10	237.17	259.24	1,646.58	0.00	3,668.09
DUNLAP	0.00	0.00	2,437.56	427.52	88.24	3,103.62	0.00	6,056.94
DURHAM	0.00	0.00	3,409.06	501.65	70.00	3,696.97	0.00	7,677.68
DWIGHT	0.00	0.00	9,899.01	1,741.77	364.78	12,834.60	0.00	24,840.16
EARLTON	0.00	0.00	2,392.32	293.75	58.88	2,302.86	0.00	5,047.81
EASTBOROUGH	0.00	0.00	24,593.46	2,649.75	1,772.93	106,133.54	0.00	135,149.68
EASTON	2,005.90	0.00	10,932.59	1,331.59	2,502.67	25,379.18	0.00	42,151.93
EDGERTON	913.11	0.00	43,767.06	5,570.41	14,295.86	160,323.86	0.00	224,870.30
EDMOND	0.00	0.00	1,390.16	205.50	0.00	0.00	0.00	1,595.66
EDNA	0.00	0.00	12,572.78	1,483.92	3,199.47	56,524.61	0.00	73,780.78
EDWARDSVILLE	0.00	0.00	127,416.26	11,184.38	34,858.81	462,011.51	0.00	635,470.96
EFFINGHAM	0.00	0.00	17,583.60	2,409.00	4,377.56	61,546.85	0.00	85,917.01
EL DORADO	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
ELBING	0.00	0.00	6,457.77	986.25	0.00	0.00	0.00	7,444.02
ELGIN	0.00	0.00	2,436.80	372.29	272.00	1,710.26	0.00	4,791.35
ELK CITY	0.00	0.00	9,059.42	1,137.68	0.00	0.00	0.00	10,197.10
ELK FALLS	0.00	0.00	3,318.59	528.15	144.19	3,209.65	0.00	7,200.58
ELKHART	5,744.62	0.00	65,595.36	20,196.85	21,242.08	229,299.47	0.00	342,078.38
ELLINWOOD	6,896.54	0.00	64,191.18	7,714.53	2,066.24	198,219.51	0.00	279,088.00
ELLIS	6,318.55	0.00	55,688.39	6,601.39	2,809.71	104,435.98	0.00	175,854.02
ELLSWORTH	4,247.15	12,243.24	88,374.30	11,636.54	4,296.75	332,188.17	0.00	452,986.15
ELMDALE	0.00	0.00	1,495.21	306.88	70.12	1,649.06	0.00	3,521.27

OFFICE OF KANSAS STATE TREASURER
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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
WALSMORE	0.00	0.00	2,167.66	269.63	52.76	1,681.92	0.00	4,171.97
WELWOOD	0.00	0.00	34,715.41	5,375.67	20,132.47	126,797.49	0.00	187,021.04
WENNETT	5,086.39	0.00	8,298.77	2,272.26	0.00	0.00	0.00	15,657.42
WEMPORIA	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
WENGLEWOOD	0.00	0.00	3,228.88	543.00	0.00	0.00	0.00	3,771.88
WENSIGN	0.00	0.00	6,208.50	1,054.37	259.95	8,554.10	0.00	16,076.92
WENTERPRISE	0.00	0.00	24,831.16	3,503.06	1,446.78	49,574.23	0.00	79,355.23
WERIE	11,280.23	0.00	35,907.23	4,446.60	4,203.37	153,688.16	0.00	209,525.59
WESBON	0.00	0.00	4,303.15	837.50	438.34	3,331.13	0.00	8,910.12
WESKRIDGE	97.20	0.00	17,506.19	4,007.35	865.30	14,523.46	0.00	36,999.50
WESUDORA	0.00	0.00	130,391.19	14,902.39	16,402.68	404,012.99	0.00	565,709.25
WESUREKA	10,872.81	4,917.71	87,539.07	13,718.60	0.00	39.85	0.00	117,088.04
WESVEREST	0.00	0.00	9,343.89	1,434.45	910.03	12,988.17	0.00	24,676.54
WFAIRVIEW	1,749.42	0.00	8,073.34	1,238.01	695.13	9,919.27	0.00	21,675.17
WFAIRWAY	32,121.46	0.00	117,843.63	15,287.69	72,989.14	695,618.81	0.00	933,860.73
WALL RIVER	0.00	0.00	4,695.69	734.42	0.00	0.00	0.00	5,430.11
WALLORENCE	0.00	0.00	20,096.28	2,952.73	606.35	31,982.96	0.00	55,638.32
WALMONTANA	0.00	0.00	4,471.03	1,043.49	756.67	9,520.11	0.00	15,791.30
WALORD	0.00	0.00	9,405.20	1,057.23	466.25	23,429.59	0.00	34,358.27
WALORMOSO	0.00	0.00	3,750.31	729.98	413.39	3,141.50	0.00	8,035.18
WALORT 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
WALOWLER	244.01	0.00	17,016.93	3,380.01	810.40	19,936.58	0.00	41,387.93
WALFRANKFORT	0.00	0.00	25,322.71	3,922.85	0.00	0.00	0.00	29,245.56
WALFREDERICK	0.00	0.00	328.94	43.73	7.00	360.00	0.00	739.67
WALREDONIA	1,311.40	0.00	77,060.73	11,278.74	9,068.68	266,684.95	0.00	365,404.50
WALREEPORT	0.00	0.00	179.43	24.73	0.00	0.00	0.00	204.16
WALRONTENAC	15,381.60	0.00	89,592.62	10,488.43	30,130.02	584,568.71	0.00	730,161.38
WALRULTON	0.00	0.00	5,502.36	796.44	414.27	9,394.56	0.00	16,107.63
WALALATIA	0.00	0.00	1,808.82	217.46	60.96	5,859.92	0.00	7,947.16
WALALENA	1,409.06	0.00	97,681.49	15,374.25	44,633.28	258,156.45	0.00	417,254.53
WALALESBURG	0.00	0.00	4,470.29	550.77	136.59	5,339.00	0.00	10,496.65
WALALVA	0.00	0.00	21,223.37	2,976.75	786.86	52,860.68	0.00	77,847.66
WALARDEN 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
WALARDEN 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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DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

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	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
WARDNER	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
WARFIELD	0.00	0.00	5,813.69	858.68	145.08	8,880.42	0.00	15,697.87
WARNETT	12,687.46	5,838.92	101,069.51	17,892.58	10,529.92	415,233.34	0.00	563,251.73
WAS CITY	0.00	0.00	16,611.33	2,053.65	1,207.99	62,324.29	0.00	82,197.26
WAYLORD	0.00	0.00	4,274.78	670.35	0.00	0.00	0.00	4,945.13
WEM	0.00	0.00	2,855.46	406.69	222.64	7,322.15	0.00	10,806.94
WENESEO	1,242.48	0.00	8,087.92	1,081.42	219.12	11,278.85	0.00	21,909.79
WEUDA SPRINGS	0.00	0.00	6,339.66	873.78	0.00	0.00	0.00	7,213.44
WIRARD	2,429.48	0.00	82,464.10	9,707.75	20,675.85	455,402.56	0.00	570,679.74
WLADE	0.00	0.00	3,378.39	476.60	517.02	10,070.26	0.00	14,442.27
WLASCO	8.78	0.00	15,783.29	1,924.08	1,407.22	50,868.57	0.00	69,991.94
WLEN ELDER	0.00	0.00	12,959.25	1,668.94	554.52	28,522.20	0.00	43,704.91
WLODDARD	1,152.62	0.00	65,421.69	6,534.56	3,669.43	217,095.37	0.00	293,873.67
WLOESSEL	0.00	0.00	16,834.48	2,486.28	417.05	22,030.54	0.00	41,768.35
WLOFF	0.00	0.00	5,351.32	903.02	360.35	8,288.70	0.00	14,903.39
WLOODLAND	15,784.49	0.00	145,313.23	20,084.64	14,520.72	481,114.19	0.00	676,817.27
WLORHAM	1,366.43	0.00	10,581.51	1,284.30	477.86	17,639.05	0.00	31,349.15
WLOVE	0.00	0.00	3,109.27	611.09	148.00	4,939.80	0.00	8,808.16
WLORAINFIELD	170.93	0.00	9,686.66	1,903.13	480.24	16,079.72	0.00	28,320.68
WLORANDVIEW PLAZA	12,178.22	0.00	34,992.51	4,054.66	1,545.12	98,506.87	0.00	151,277.38
WLOREAT 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
WLOREELEY	0.36	0.00	9,824.63	1,737.19	488.95	13,504.21	0.00	25,555.34
WLOREEN	0.00	0.00	4,365.24	600.46	78.79	3,324.05	0.00	8,368.54
WLOREENLEAF	1,438.89	0.00	10,553.12	1,867.15	965.00	12,440.60	0.00	27,264.76
WLORENSBURG	0.00	12,130.56	45,857.93	8,409.71	2,136.40	69,119.28	0.00	137,653.88
WLORENOLA	0.00	0.00	6,846.52	1,089.30	396.87	8,837.63	0.00	17,170.32
WLORIDLEY	0.00	0.00	11,047.67	5,130.05	0.00	0.00	0.00	16,177.72
WLORRINNELL	0.00	0.00	9,746.45	1,914.77	489.85	16,415.44	0.00	28,566.51
WLORYPSUM	0.00	0.00	12,303.63	1,411.40	631.62	46,584.53	0.00	60,931.18
WLORDDAM	0.00	0.00	4,992.47	883.89	408.48	5,267.00	0.00	11,551.84
WLOALSTEAD	6,200.22	0.00	56,117.64	6,484.90	2,319.37	184,711.90	0.00	255,834.03
WLOAMILTON	0.00	0.00	10,064.61	1,572.41	0.00	0.00	0.00	11,637.02
WLOAMLIN	0.00	0.00	1,569.59	242.12	150.40	2,147.00	0.00	4,109.11
WLOANOVER	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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DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

	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
HARDTNER	0.00	0.00	5,874.26	903.38	355.68	12,993.64	0.00	20,126.96
HARPER	0.00	0.00	46,123.84	6,459.85	854.35	209,970.91	0.00	263,408.95
HARTFORD	0.00	0.00	14,936.71	1,648.92	0.00	0.00	0.00	16,585.63
HARVEYVILLE	0.00	0.00	7,907.74	1,816.58	327.83	5,510.17	0.00	15,562.32
HAVANA	0.00	0.00	2,556.42	320.79	0.00	0.00	0.00	2,877.21
HAVEN	0.00	0.00	35,091.29	4,392.46	1,670.25	104,637.17	0.00	145,791.17
HAVENSVILLE	0.00	0.00	4,350.66	1,197.65	0.00	0.00	0.00	5,548.31
HAVILAND	0.00	0.00	17,964.03	3,269.85	819.47	26,519.23	0.00	48,572.58
HAYS	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
HAYSVILLE	24,689.17	0.00	263,059.33	27,273.84	16,318.21	970,635.24	0.00	1,301,975.79
HAZELTON	0.00	0.00	4,260.20	653.70	245.61	7,769.15	0.00	12,928.66
HEPLER	0.00	0.00	4,574.57	539.12	468.21	9,333.63	0.00	14,915.53
HERINGTON	7,691.19	0.00	75,938.96	10,739.65	11,774.90	349,457.07	0.00	455,601.77
HERNDON	0.00	0.00	4,409.72	918.97	613.80	4,532.12	0.00	10,474.61
HESSTON	0.00	1,044.16	105,270.66	12,149.23	3,664.64	290,994.77	0.00	413,123.46
HIAWATHA	5,724.69	14,782.41	102,074.91	15,609.96	31,913.58	632,472.05	1,559.17	804,136.77
HIGHLAND	0.00	0.00	29,293.69	4,582.23	6,515.94	26,984.20	0.00	67,376.06
HILL CITY	8,462.56	0.00	47,031.00	7,990.77	2,106.60	191,529.90	0.00	257,120.83
HILLSBORO	4,719.16	7,723.12	85,468.88	12,559.02	4,569.00	292,537.96	0.00	407,577.14
HOISINGTON	3,194.92	0.00	88,090.80	10,605.70	2,984.06	286,958.24	0.00	391,833.72
HOLCOMB	0.00	0.00	60,079.76	8,822.48	2,827.44	131,032.36	0.00	202,762.04
HOLLENBERG	0.00	0.00	911.70	162.13	79.39	1,024.21	0.00	2,177.43
HOLTON	0.00	0.00	99,977.09	21,570.06	5,971.84	413,085.91	0.00	540,604.90
HOLYROOD	0.00	0.00	13,814.16	1,821.03	0.00	0.00	0.00	15,635.19
HOPE	0.00	0.00	11,032.33	1,558.78	657.78	22,538.58	0.00	35,787.47
HORACE	0.00	0.00	4,260.94	1,106.15	326.96	5,119.31	0.00	10,813.36
HORTON	0.00	0.00	58,330.74	8,985.89	10,803.25	199,355.62	0.00	277,475.50
HOWARD	0.00	0.00	23,886.55	3,810.21	1,206.35	26,889.59	0.00	55,792.70
HOXIE	1,509.55	0.00	36,633.44	8,336.95	3,643.30	47,706.48	0.00	97,829.72
HOYT	0.00	0.00	17,105.88	3,673.28	560.64	27,099.17	0.00	48,438.97
HUDSON	0.00	0.00	3,961.92	676.65	110.90	3,937.40	0.00	8,686.87
HUGOTON	7,586.50	0.00	109,887.85	50,835.74	18,459.38	309,381.11	0.00	496,150.58
HUMBOLDT	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
MUNNEWELL	0.00	0.00	2,466.71	345.64	0.00	0.00	0.00	2,812.35
HUNTER	0.00	0.00	2,271.95	292.73	96.11	4,946.77	0.00	7,607.56
MURON	0.00	0.00	2,601.65	356.43	351.96	4,211.94	0.00	7,521.98
MUTCHINSON	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
INDEPENDENCE	61,652.29	0.00	290,771.59	36,726.55	61,387.46	2,718,146.78	0.00	3,168,684.67
INGALLS	0.00	0.00	9,854.53	1,703.61	398.57	13,157.95	0.00	25,114.66
INMAN	102.01	0.00	34,104.46	4,849.42	1,525.56	102,274.15	0.00	142,855.60
IOLA	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
ISABEL	0.00	0.00	3,183.65	490.28	165.59	5,239.61	0.00	9,079.13
LUKA	0.00	0.00	5,516.93	753.65	170.76	15,221.55	0.00	21,662.89
JAMESTOWN	0.00	0.00	11,793.76	1,432.29	359.28	23,852.21	0.00	37,437.54
JENNINGS	0.00	0.00	4,320.00	678.98	781.80	4,965.34	0.00	10,746.12
JETMORE	0.00	0.00	27,463.29	5,747.99	0.00	0.00	0.00	33,211.28
JEWELL	0.00	0.00	14,060.41	2,733.20	1,580.93	12,014.37	0.00	30,388.91
JOHNSON	2,372.94	0.00	45,632.11	14,679.27	5,324.37	39,314.01	0.00	107,322.70
JUNCTION 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
KANOPOLIS	4.97	0.00	16,207.25	2,131.07	1,091.63	22,904.64	0.00	42,339.56
KANORADO	0.00	0.00	7,293.57	1,006.67	608.19	20,155.27	0.00	29,063.70
KANSAS 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
KECHI	0.00	0.00	31,561.66	3,329.83	1,747.27	104,266.38	0.00	140,905.14
KENSINGTON	2,038.68	0.00	15,650.62	2,445.61	0.00	0.00	0.00	20,134.91
KINCAID	0.00	0.00	5,338.26	945.63	641.46	9,080.11	0.00	16,005.46
KINGMAN	1,380.51	18,486.13	99,966.70	19,482.04	0.00	0.00	0.00	139,315.38
KINSLEY	15,916.09	250.41	48,569.17	8,074.00	1,848.84	54,044.81	0.00	128,703.32
KIOWA	4,449.39	0.00	31,042.90	4,789.31	3,021.78	142,554.56	0.00	185,857.94
KIRWIN	0.00	0.00	6,771.38	957.38	0.00	0.00	0.00	7,728.76
KISMET	0.00	0.00	14,519.56	1,773.95	1,205.72	43,904.55	0.00	61,403.78
LA CROSSE	0.00	0.00	40,688.10	5,970.28	356.53	96,042.80	0.00	143,057.71
LA CYGNE	13.74	0.00	33,542.34	9,238.63	451.04	84,159.81	0.00	127,405.56
LA HARPE	0.00	0.00	21,020.29	2,607.69	539.22	17,173.91	0.00	41,341.11
LABETTE	0.00	0.00	2,018.14	238.55	146.50	2,776.98	0.00	5,180.17
LAKE QUIVIRA	12,729.48	0.00	27,916.59	3,560.81	5,243.17	88,113.77	0.00	137,563.82
LAKIN	3,025.50	0.00	69,564.44	27,903.11	7,711.55	133,590.19	0.00	241,794.79
LANCASTER	0.00	0.00	8,717.42	1,192.21	981.15	11,749.99	0.00	22,640.77

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DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
LANE	0.00	0.00	7,640.11	1,093.39	485.07	13,002.25	0.00	22,220.82
LANGDON	0.00	0.00	2,137.77	269.15	80.90	5,073.14	0.00	7,560.96
LANSING	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
LARNED	7,621.12	18,730.84	124,006.20	18,370.61	3,711.51	227,078.53	0.00	399,518.81
LATHAM	0.00	0.00	4,873.61	741.95	0.00	0.00	0.00	5,615.56
LATIMER	0.00	0.00	627.98	110.84	22.32	785.60	0.00	1,546.74
LAWRENCE	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
LE ROY	0.00	0.00	17,656.47	8,177.75	0.00	0.00	0.00	25,834.22
LEAVENWORTH	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
LEAWOOD	483,674.39	0.00	834,462.23	106,982.89	770,563.35	7,597,954.54	0.00	9,793,637.40
LEBANON	0.00	0.00	8,953.62	1,400.79	0.00	0.00	0.00	10,354.41
LEBO	0.00	0.00	28,645.84	13,252.64	0.00	0.00	0.00	41,898.48
LECOMPTON	0.00	0.00	18,089.70	2,103.70	1,047.25	40,177.99	0.00	61,418.64
LEHIGH	0.00	0.00	6,444.71	946.10	152.06	8,023.29	0.00	15,566.16
LENEXA	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
LENORA	1,144.20	0.00	9,058.67	1,337.97	0.00	0.00	0.00	11,540.84
LEON	0.00	0.00	19,226.81	2,918.04	0.00	0.00	0.00	22,144.85
LEONA	0.00	0.00	2,631.56	413.15	470.09	1,946.28	0.00	5,461.08
LEONARDVILLE	0.00	0.00	11,549.23	1,368.65	242.86	10,758.43	0.00	23,919.17
LEOTI	1,400.33	0.00	47,832.69	9,375.81	4,621.43	59,617.59	0.00	122,847.85
LEWIS	0.00	0.00	14,303.43	2,366.68	522.21	15,246.99	0.00	32,439.31
LIBERAL	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
LIBERTY	0.00	0.00	2,825.55	354.36	0.00	0.00	0.00	3,179.91
LIEBENTHAL	0.00	0.00	3,304.02	481.61	0.00	0.00	0.00	3,785.63
LINCOLN	3,428.57	0.00	40,125.98	7,286.54	1,201.55	40,096.64	0.00	92,139.28
LINCOLNVILLE	0.00	0.00	6,743.75	990.11	168.89	8,915.90	0.00	16,818.65
LINDSBORG	10,667.59	22,505.52	99,510.73	14,102.40	9,204.86	440,412.03	0.00	596,403.13
LINN	2,492.04	0.00	12,555.93	2,222.80	1,156.57	14,896.51	0.00	33,323.85
LINN VALLEY	0.00	0.00	17,036.05	4,656.60	0.00	0.00	0.00	21,692.65
LINWOOD	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
LONE ELM	0.00	0.00	807.41	143.44	37.28	1,029.97	0.00	2,018.10
LONG ISLAND	0.00	0.00	4,589.14	648.01	0.00	0.00	0.00	5,237.15

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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
LONGFORD	0.00	0.00	2,780.32	383.97	78.96	8,493.63	0.00	11,736.88
LONGTON	0.00	0.00	11,628.91	1,857.95	621.40	13,862.71	0.00	27,970.97
LORRAINE	0.00	0.00	4,051.62	533.75	0.00	0.00	0.00	4,585.37
LOST SPRINGS	0.00	0.00	2,123.19	312.43	46.87	2,475.77	0.00	4,958.26
LOUISBURG	12,864.12	0.00	78,443.28	18,040.58	26,186.18	591,715.94	0.00	727,250.10
LOUISVILLE	0.00	0.00	6,265.28	1,714.45	0.00	0.00	0.00	7,979.73
LUCAS	0.00	0.00	12,900.20	1,555.43	595.01	21,948.13	0.00	36,998.77
LURAY	128.94	0.00	5,978.55	724.20	317.02	11,715.12	0.00	18,863.83
LYNDON	2,263.17	0.00	31,040.43	5,255.76	2,214.24	131,706.22	0.00	172,479.82
LYONS	5,510.56	0.00	110,375.59	14,837.79	5,691.58	314,390.19	0.00	450,805.71
MACKSVILLE	0.00	0.00	15,355.36	2,615.04	483.88	17,175.14	0.00	35,629.42
MADISON	2,978.41	0.00	25,704.44	4,034.61	0.00	0.00	0.00	32,717.46
MAHASKA	0.00	0.00	3,153.74	559.62	270.87	3,488.33	0.00	7,472.56
MAIZE	0.00	0.00	56,581.33	5,992.41	3,435.95	205,138.97	0.00	271,148.66
MANCHESTER	0.00	0.00	3,034.89	427.40	140.94	4,823.88	0.00	8,427.11
MANHATTAN	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
MANKATO	0.00	0.00	28,373.88	5,522.99	3,003.95	22,829.70	0.00	59,730.52
MANTER	0.00	0.00	5,338.26	1,710.02	670.89	4,952.61	0.00	12,671.78
MAPLE HILL	1,782.09	0.00	14,025.01	3,190.92	655.57	10,985.03	0.00	30,638.62
MAPLETON	0.00	0.00	2,930.61	424.19	189.11	4,289.29	0.00	7,833.20
MARION	1,512.47	0.00	62,990.28	9,285.05	4,354.54	227,964.98	0.00	306,107.32
MARQUETTE	0.00	0.00	16,989.85	2,518.13	590.65	40,338.25	0.00	60,436.88
MARYSVILLE	7,654.98	19,577.53	96,758.44	15,007.78	13,730.79	572,675.51	0.00	725,405.03
MATFIELD GREEN	0.00	0.00	1,794.25	368.26	74.90	1,760.46	0.00	3,997.87
MAYETTA	0.00	0.00	9,330.07	2,007.11	358.99	17,356.57	0.00	29,052.74
MAYFIELD	0.00	0.00	3,363.83	470.58	273.71	3,259.60	0.00	7,367.72
MC CRACKEN	0.00	0.00	6,263.77	915.50	0.00	0.00	0.00	7,179.27
MC CUNE	0.00	0.00	12,708.47	1,491.34	1,587.73	31,641.28	0.00	47,428.82
MC DONALD	0.00	0.00	4,693.43	980.64	777.04	5,745.75	0.00	12,196.86
MC FARLAND	0.00	0.00	8,027.35	1,843.79	352.70	5,916.70	0.00	16,140.54
MC LOUTH	0.00	0.00	25,910.74	6,731.59	1,882.27	25,451.71	0.00	59,976.31
MC PHERSON	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
MEADE	0.00	0.00	49,922.96	9,967.17	2,579.49	63,160.35	0.00	125,629.97
MEDICINE 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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DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
MELVERN	0.00	0.00	12,890.16	2,172.18	565.05	16,674.47	0.00	32,301.86
MENLO	0.00	0.00	1,704.53	241.47	131.74	4,332.00	0.00	6,409.74
MERIDEN	4,697.26	0.00	21,035.62	5,475.24	1,899.37	25,711.08	0.00	58,818.57
MERRIAM	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
MILAN	0.00	0.00	4,081.54	570.52	0.00	0.00	0.00	4,652.06
MILDRED	0.00	0.00	1,076.55	132.97	23.86	760.31	0.00	1,993.69
MILFORD	892.32	0.00	14,720.56	1,719.12	677.88	28,042.87	0.00	46,052.75
MILTONVALE	0.00	0.00	15,348.56	1,877.41	1,757.32	63,418.00	0.00	82,401.29
MINNEAPOLIS	819.02	0.00	61,413.70	10,417.66	3,951.61	145,913.15	0.00	222,515.14
MINNEOLA	0.00	0.00	21,502.54	3,571.86	316.00	28,515.30	0.00	53,905.70
MISSION	165,523.91	0.00	289,941.78	37,627.37	129,699.19	3,009,495.16	0.00	3,632,287.41
MISSION HILLS	56,323.31	0.00	107,200.05	13,898.95	37,356.38	619,037.73	0.00	833,816.42
MISSION WOODS	0.00	0.00	4,918.84	638.27	1,755.41	29,089.51	0.00	36,402.03
MOLINE	0.00	0.00	13,512.86	2,155.03	719.73	16,041.22	0.00	32,428.84
MONTEZUMA	0.00	0.00	28,918.00	5,017.35	1,170.20	38,652.21	0.00	73,757.76
MORAN	0.00	0.00	16,806.10	2,075.81	1,213.12	31,967.06	0.00	52,062.09
MORGANVILLE	0.00	0.00	5,905.68	808.79	136.01	5,735.22	0.00	12,585.70
MORLAND	0.00	0.00	4,827.62	817.01	49.50	8,878.25	0.00	14,572.38
MORRILL	0.00	0.00	8,176.12	1,265.42	787.53	11,244.47	0.00	21,473.54
MORROWVILLE	0.00	0.00	4,962.56	878.66	419.96	5,414.79	0.00	11,675.97
MOSCOW	0.00	0.00	7,324.99	3,386.31	0.00	0.00	0.00	10,711.30
MOUND CITY	0.00	0.00	24,627.91	6,802.61	429.96	98,502.82	0.00	130,363.30
MOUND VALLEY	0.00	0.00	12,423.26	1,466.37	1,169.32	22,171.20	0.00	37,230.15
MOUNDRIDGE	0.00	0.00	47,667.84	6,764.56	1,746.40	117,579.62	0.00	173,758.42
MOUNT HOPE	0.00	0.00	24,805.06	2,662.58	1,506.86	90,172.84	0.00	119,147.34
MULBERRY	0.00	0.00	17,193.33	2,019.97	1,701.60	33,912.80	0.00	54,827.70
MULLINVILLE	0.00	0.00	8,159.27	1,490.67	358.31	11,588.24	0.00	21,596.49
MULVANE	8,634.60	0.00	155,535.23	17,936.21	8,737.60	516,384.10	0.00	707,227.74
MUNDEN	0.00	0.00	3,602.31	584.26	178.68	4,617.75	0.00	8,983.00
MUSCOTAH	0.00	0.00	5,980.82	819.39	660.17	7,904.00	0.00	15,364.38
MARKA	0.00	0.00	2,750.42	445.38	142.80	3,690.12	0.00	7,028.72
MASHVILLE	0.00	0.00	3,288.70	638.47	0.00	0.00	0.00	3,927.17
MATOMA	0.00	0.00	10,790.83	1,436.75	171.69	8,118.44	0.00	20,517.71
MEODESHA	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
NEOSHO FALLS	0.00	0.00	5,368.16	962.04	0.00	0.00	0.00	6,330.20
NEOSHO RAPIDS	0.00	0.00	8,193.71	903.61	0.00	0.00	0.00	9,097.32
NESS CITY	2,379.31	0.00	45,121.67	7,882.97	14.50	13,010.10	0.00	68,408.55
NETAWAKA	0.00	0.00	5,053.03	1,093.62	151.47	7,319.03	0.00	13,617.15
NEW ALBANY	0.00	0.00	2,183.00	316.67	0.00	0.00	0.00	2,499.67
NEW CAMBRIA	0.00	0.00	4,500.95	511.37	176.57	12,999.68	0.00	18,188.57
NEW STRAWN	0.00	0.00	12,632.58	5,860.95	0.00	0.00	0.00	18,493.53
NEWTON	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
NICKERSON	0.00	0.00	35,598.16	4,463.48	1,936.73	121,360.81	0.00	163,359.18
NIOTAZE	0.00	0.00	3,602.31	553.89	410.44	2,582.35	0.00	7,148.99
NORCATUR	0.00	0.00	5,023.13	785.94	928.50	5,895.63	0.00	12,633.20
NORTH NEWTON	0.00	0.00	45,912.59	5,269.63	1,478.04	117,312.56	0.00	169,972.82
NORTON	14,684.65	16,991.61	89,013.29	13,169.81	5,213.07	187,832.38	0.00	326,904.81
NORTONVILLE	488.00	0.00	18,433.22	4,808.28	1,215.93	16,445.27	0.00	41,390.70
NORWICH	0.00	0.00	16,354.50	3,169.35	0.00	0.00	0.00	19,523.85
OK HILL	0.00	0.00	1,046.65	142.97	17.78	749.08	0.00	1,956.48
OKLEY	7,702.65	20,837.71	63,954.43	9,368.66	3,615.74	138,024.52	0.00	243,503.71
OKERLIN	2,832.47	5,576.15	59,184.14	9,273.17	12,530.89	79,571.85	0.00	168,968.67
OFFERLE	0.00	0.00	6,471.59	1,071.34	205.79	6,016.39	0.00	13,765.11
OGDEN	5,525.92	0.00	51,955.12	6,059.19	2,623.45	90,612.76	0.00	156,776.44
OKETO	0.00	0.00	2,586.32	399.17	0.00	0.00	0.00	2,985.49
OLATHE	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
OLIVET	0.00	0.00	1,929.20	324.05	62.61	1,846.51	0.00	4,162.37
OLMITZ	0.00	0.00	4,096.11	491.96	114.66	11,021.92	0.00	15,724.65
OLPE	0.00	0.00	15,041.00	1,662.11	0.00	0.00	0.00	16,703.11
OLSBURG	1,217.27	0.00	5,695.59	1,575.00	0.00	0.00	0.00	8,487.86
ONAGA	0.00	0.00	20,945.17	5,775.00	496.34	44,337.70	0.00	71,554.21
ONEIDA	0.00	0.00	2,062.63	349.23	123.32	2,839.73	0.00	5,374.91
OSAGE CITY	6,478.95	0.00	90,866.93	15,362.21	4,298.04	126,853.97	0.00	243,860.10
OSAWATOMIE	13,594.42	5,915.74	138,751.12	32,530.48	23,798.59	372,302.63	0.00	586,892.98
OSBORNE	4,219.58	0.00	47,411.98	6,291.18	815.02	38,546.84	0.00	97,284.60
OSKALOOSA	3,694.57	0.00	34,746.27	9,034.92	2,512.30	34,020.83	0.00	84,008.89
OSWEGO	3,230.95	0.00	60,570.53	7,177.53	16,391.94	260,708.85	0.00	348,079.80
OTTAWA	0.00	0.00	9,657.51	1,410.13	0.00	0.00	0.00	11,067.64

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DISTRIBUTIONS TO COUNTIES AND CITIES IN CALENDAR YEAR 2002

	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
ATTAWA	42,355.62	0.00	355,306.03	50,915.20	48,729.75	1,938,517.37	0.00	2,435,823.97
VERBROOK	3,749.42	0.00	28,733.08	4,795.00	1,873.32	116,938.77	0.00	156,089.59
VERLAND 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
XFORD	0.00	0.00	34,908.84	4,884.85	2,162.11	65,850.78	0.00	107,806.58
ZAWKIE	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
PALMER	0.00	0.00	3,183.65	564.85	312.49	4,023.39	0.00	8,084.38
PAOLA	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
PARK	567.38	0.00	4,469.52	878.81	206.18	6,869.84	0.00	12,991.73
PARK CITY	574.78	179,880.74	175,855.22	18,650.92	10,435.48	622,806.91	0.00	1,008,204.05
PARKER	0.00	0.00	8,433.71	2,328.30	0.00	0.00	0.00	10,762.01
PARKERVILLE	0.00	0.00	2,183.00	385.30	79.71	2,805.69	0.00	5,453.70
PARSONS	51,352.00	0.00	342,322.58	40,392.03	73,555.85	2,157,655.79	0.00	2,665,278.25
PARTRIDGE	0.00	0.00	7,745.16	968.21	347.74	21,779.94	0.00	30,841.05
PAWNEE ROCK	0.00	0.00	10,569.20	1,269.12	323.61	31,108.53	0.00	43,270.46
PAXICO	9.01	0.00	6,294.43	1,435.57	732.58	12,882.30	0.00	21,353.89
PEABODY	3,078.48	0.00	41,310.59	6,090.29	1,094.90	57,830.24	0.00	109,404.50
PENALOSA	0.00	0.00	792.07	155.30	0.00	0.00	0.00	947.37
PERRY	5,778.49	0.00	27,020.22	6,987.52	3,003.21	62,516.97	0.00	105,306.41
PERU	0.00	0.00	5,411.13	830.84	634.25	3,990.21	0.00	10,866.43
PHILLIPSBURG	4,998.88	0.00	78,772.27	11,154.16	10,279.73	353,484.16	0.00	458,689.20
PITTSBURG	133,020.31	0.00	572,745.98	67,366.14	130,126.78	2,975,980.34	0.00	3,879,239.55
PLAIN	676.22	0.00	34,901.09	6,932.91	1,734.38	42,634.45	0.00	86,879.05
PLAINVILLE	5,291.34	0.00	60,230.79	8,222.11	2,871.72	240,597.97	0.00	317,213.93
PLEASANTON	0.00	0.00	41,553.61	11,492.35	326.52	136,183.43	0.00	189,555.91
PLEVNA	0.00	0.00	2,945.18	370.09	129.10	8,092.53	0.00	11,536.90
PRIMONA	2,292.42	0.00	27,724.10	3,942.18	4,558.89	83,107.46	0.00	121,625.05
PORTIS	0.00	0.00	3,632.21	481.53	53.22	2,515.37	0.00	6,682.33
POTWIN	0.00	0.00	13,543.52	2,067.51	0.00	0.00	0.00	15,611.03
POWHATTAN	801.70	0.00	2,705.94	415.72	249.73	3,564.15	0.00	7,737.24
PRAIRIE VIEW	0.00	0.00	4,170.48	589.48	0.00	0.00	0.00	4,759.96
PRAIRIE 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
PRAIRIE	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
RESCOTT	0.00	0.00	8,373.13	2,320.01	0.00	0.00	0.00	10,693.14
RESTON	0.00	0.00	4,888.94	668.10	159.44	14,211.94	0.00	19,928.42
RETTY PRAIRIE	1,784.40	0.00	18,314.36	2,299.03	901.45	56,494.10	0.00	79,793.34
RINCETON	0.00	0.00	9,448.93	1,353.92	900.93	21,054.66	0.00	32,758.44
ROTECTION	0.00	0.00	16,640.48	3,349.76	1,942.11	37,102.46	0.00	59,034.81
RUENEMO	139.58	0.00	14,010.43	2,369.65	494.81	14,603.69	0.00	31,618.16
RUINTER	0.00	0.00	28,369.89	5,592.98	1,496.40	50,251.88	0.00	85,711.15
RADIUM	0.00	0.00	1,196.17	203.50	30.74	1,092.24	0.00	2,522.65
RAMONA	0.00	0.00	2,810.98	413.64	76.30	4,028.19	0.00	7,329.11
RANDALL	0.00	0.00	2,599.38	509.29	324.05	2,462.46	0.00	5,895.18
RANDOLPH	0.00	0.00	5,125.90	601.79	103.64	4,583.78	0.00	10,415.11
RANSOM	120.25	0.00	9,923.62	1,736.92	48.80	13,788.30	0.00	25,617.89
RANTOUL	0.00	0.00	7,222.20	1,029.32	474.77	12,735.14	0.00	21,461.43
RAYMOND	0.00	0.00	2,825.55	377.70	65.45	3,369.14	0.00	6,637.84
READING	0.00	0.00	7,370.98	814.57	0.00	0.00	0.00	8,185.55
REDFIELD	0.00	0.00	4,186.57	605.98	311.00	7,054.41	0.00	12,157.96
REPUBLIC	0.00	0.00	4,737.91	771.03	298.04	7,698.03	0.00	13,505.01
RESERVE	0.00	0.00	2,975.07	456.83	269.97	3,853.08	0.00	7,554.95
REXFORD	0.00	0.00	4,679.62	665.11	437.39	14,428.13	0.00	20,210.25
RICHFIELD	0.00	0.00	1,420.07	434.14	0.00	0.00	0.00	1,854.21
RICHMOND	0.00	0.00	15,251.08	2,178.23	1,130.57	30,301.88	0.00	48,861.76
RILEY	0.00	0.00	25,912.46	3,046.79	1,774.04	71,684.04	0.00	102,417.33
ROBINSON	0.00	0.00	6,397.96	986.76	706.65	10,084.58	0.00	18,175.95
ROELAND 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
ROLLA	0.00	0.00	14,183.82	4,359.55	2,879.55	23,060.38	0.00	44,483.30
ROSE HILL	5,869.74	0.00	104,056.50	15,526.71	7,016.46	130,944.64	0.00	263,414.05
ROSELAND	0.00	0.00	2,989.65	472.40	419.63	2,579.52	0.00	6,461.20
ROSSVILLE	727.80	0.00	30,246.09	4,017.48	1,095.31	103,018.79	0.00	139,105.47
ROZEL	0.00	0.00	5,350.55	789.29	153.69	9,408.09	0.00	15,701.62
RUSH CENTER	0.00	0.00	5,232.46	763.64	0.00	0.00	0.00	5,996.10
RUSSELL	15,037.03	0.00	138,451.93	16,752.98	7,155.02	263,993.20	0.00	441,390.16
RUSSELL SPRINGS	0.00	0.00	941.60	138.02	39.04	1,501.11	0.00	2,619.77
RABETHA	6,332.07	1,683.25	77,191.69	12,897.76	9,296.06	319,677.02	0.00	427,077.85
RALINA	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

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

	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
CCAMMON	1,010.49	0.00	14,740.44	2,319.93	4,733.19	30,427.76	0.00	53,231.81
SCANDIA	2,266.88	0.00	12,777.56	2,088.01	739.93	19,132.71	0.00	37,005.09
SCHOENCHEN	0.00	0.00	6,399.47	754.24	0.00	0.00	0.00	7,153.71
SCOTT CITY	6,976.02	0.00	113,900.49	17,764.82	6,141.15	282,312.40	0.00	427,094.88
SCOTTSVILLE	0.00	0.00	627.98	79.83	24.66	1,264.80	0.00	1,997.27
SCRANTON	3,818.12	0.00	21,665.88	3,665.87	905.60	26,717.40	0.00	56,772.87
SEDAN	4,322.81	0.00	39,671.35	6,092.82	8,596.92	77,668.69	0.00	136,352.59
SEDGWICK	6,557.17	0.00	46,146.53	5,280.86	1,699.32	127,578.91	0.00	187,262.79
SELDEN	0.00	0.00	5,903.42	1,347.04	587.92	7,678.60	0.00	15,516.98
SENECA	11,723.50	840.87	62,843.24	10,586.80	5,288.71	121,732.56	0.00	213,015.68
SEVERANCE	0.00	0.00	3,244.98	507.05	580.31	2,403.39	0.00	6,735.73
SEVERY	0.00	0.00	10,842.87	1,690.11	0.00	0.00	0.00	12,532.98
SEWARD	0.00	0.00	1,883.96	320.52	48.72	1,729.41	0.00	3,982.61
SHARON	0.00	0.00	6,218.54	953.32	358.13	11,326.14	0.00	18,856.13
SHARON SPRINGS	0.00	8,764.01	24,601.98	6,382.25	0.00	0.00	0.00	39,748.24
SHAWNEE	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
SILVER LAKE	0.00	0.00	40,548.42	5,380.42	438.28	30,055.08	0.00	76,422.20
SIMPSON	0.00	0.00	3,347.73	433.39	130.41	6,723.21	0.00	10,634.74
SMITH CENTER	12,743.23	0.00	57,070.23	8,927.18	1,241.03	97,785.69	0.00	177,767.36
SMOLAN	0.00	0.00	6,488.43	743.20	275.19	20,283.83	0.00	27,790.65
SOLDIER	0.00	0.00	3,663.63	784.83	113.33	5,480.46	0.00	10,042.25
SOLOMON	0.00	0.00	31,934.53	4,491.97	2,052.45	70,176.75	0.00	108,655.70
SOUTH HAVEN	0.00	0.00	11,631.92	1,624.12	0.00	0.00	0.00	13,256.04
SOUTH HUTCHINSON	1,385.61	42,390.87	75,711.83	9,491.45	6,476.47	500,121.78	0.00	635,578.01
SPEARVILLE	0.00	0.00	24,373.33	2,737.35	1,243.82	62,487.83	0.00	90,842.33
SPEED	0.00	0.00	1,300.45	183.95	0.00	0.00	0.00	1,484.40
SPIVEY	0.00	0.00	2,376.99	460.16	9.25	23,371.59	0.00	26,217.99
SPRING HILL	7,200.73	0.00	86,699.37	11,088.18	42,795.64	569,274.40	0.00	717,058.32
ST. FRANCIS	1,571.77	0.00	44,367.81	8,520.02	6,872.46	59,544.09	0.00	120,876.15
ST. GEORGE	3,259.38	0.00	13,101.00	3,560.15	0.00	0.00	0.00	19,920.53
ST. 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
ST. MARYS	0.00	0.00	66,081.74	18,030.47	2,445.78	250,013.58	0.00	336,571.57
ST. PAUL	1,681.45	0.00	19,578.64	2,372.01	4,120.20	62,587.72	0.00	90,340.02
STAFFORD	1,933.86	0.00	34,473.34	5,906.73	968.61	34,403.14	0.00	77,685.68
STARK	0.00	0.00	3,154.50	389.21	84.05	3,284.30	0.00	6,912.06
STERLING	1,251.18	0.00	78,470.01	10,504.14	2,051.11	105,578.28	0.00	197,854.72
STOCKTON	5,406.53	0.00	46,237.95	6,313.47	5,152.86	198,789.91	0.00	261,900.72
STRONG CITY	0.00	800.00	17,479.31	3,584.40	1,332.20	161,235.70	0.00	184,431.61
SUBLETTE	0.00	0.00	47,469.31	16,736.74	3,656.36	86,276.17	0.00	154,138.58
SUMMERFIELD	0.00	0.00	6,263.77	968.09	0.00	0.00	0.00	7,231.86
SUN CITY	0.00	0.00	2,391.57	367.71	122.32	3,867.81	0.00	6,749.41
SUSANK	0.00	0.00	1,689.20	203.20	41.20	3,958.56	0.00	5,892.16
SYLVAN GROVE	1,993.87	0.00	9,612.27	1,750.07	306.49	10,227.25	0.00	23,889.95
SYLVIA	0.00	0.00	8,850.85	1,110.26	369.91	23,181.39	0.00	33,512.41
SYRACUSE	4,204.83	0.00	54,514.38	12,296.96	6,327.01	138,973.54	0.00	216,316.72
TAMPA	0.00	0.00	4,428.83	633.67	127.47	6,705.13	0.00	11,895.10
TESCOTT	0.00	0.00	10,198.80	1,726.09	304.99	9,564.06	0.00	21,793.94
THAYER	1,570.02	0.00	14,890.72	1,835.92	1,008.44	49,668.50	0.00	68,973.60
TIMKEN	0.00	0.00	2,466.71	360.12	0.00	0.00	0.00	2,826.83
TIPTON	2,302.00	0.00	7,220.70	923.81	305.23	15,679.94	0.00	26,431.68
TONGANOXIE	11,422.37	1,179.22	86,208.04	10,034.75	25,145.38	478,925.44	0.00	612,915.20
TOPEKA	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
TORONTO	0.00	0.00	9,253.42	1,676.85	136.21	7,168.18	0.00	18,234.66
TOWANDA	0.00	0.00	39,720.38	6,053.24	4,640.62	61,539.78	0.00	111,954.02
TREECE	0.00	0.00	4,440.37	696.91	676.16	4,155.31	0.00	9,968.75
TRIBUNE	840.57	0.00	24,647.97	6,459.00	2,101.77	32,913.66	0.00	66,962.97
TROY	0.00	0.00	31,503.55	4,948.44	6,760.24	27,989.98	0.00	71,202.21
TURON	0.00	0.00	12,976.85	1,629.88	672.21	42,132.84	0.00	57,411.78
TYRO	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
LYSSES	36,774.89	0.00	176,649.27	55,355.10	31,955.23	701,913.96	0.00	1,002,648.45
UNIONTOWN	0.00	0.00	8,581.72	1,246.60	713.19	16,178.59	0.00	26,720.10
UTICA	702.68	0.00	6,561.30	1,145.96	0.00	0.00	0.00	8,409.94
VALLEY CENTER	0.00	0.00	146,481.50	15,664.33	9,235.50	552,066.85	0.00	723,448.18
VALLEY 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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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
VERMILLION	0.00	0.00	3,153.74	490.93	0.00	0.00	0.00	3,644.67
VICTORIA	61.13	0.00	36,016.82	4,257.60	0.00	0.00	0.00	40,335.55
VINING	1,574.12	0.00	1,719.10	265.55	82.96	1,619.08	0.00	5,260.81
VIOLA	0.00	0.00	6,325.09	676.87	278.86	16,679.82	0.00	23,960.64
VIRGIL	0.00	0.00	3,394.50	531.98	0.00	0.00	0.00	3,926.48
WAKEENEY	3,736.44	15,033.12	56,401.01	10,288.64	3,528.54	227,753.34	0.00	316,741.09
WAKEFIELD	0.00	0.00	25,105.61	3,423.07	2,767.51	43,921.23	0.00	75,217.42
WALDO	0.00	0.00	1,420.07	171.24	61.83	2,279.94	0.00	3,933.08
WALDRON	0.00	0.00	508.37	70.08	0.00	0.00	0.00	578.45
WALLACE	0.00	0.00	1,988.25	512.11	0.00	0.00	0.00	2,500.36
WALNUT	0.00	0.00	6,562.80	773.68	646.48	12,887.86	0.00	20,870.82
WALTON	0.00	0.00	8,538.75	983.29	245.69	19,498.97	0.00	29,266.70
WAMEGO	10,070.63	7,042.62	126,574.11	34,830.47	14,111.99	706,242.59	0.00	898,872.41
WASHBURN UNIVERSITY	0.00	0.00	0.00	0.00	252,283.25	17,197,924.52	0.00	17,450,207.77
WASHINGTON	6,104.17	0.00	36,174.10	6,396.43	3,257.31	41,977.86	0.00	93,909.87
WATERVILLE	0.00	0.00	20,104.06	3,124.52	0.00	0.00	0.00	23,228.58
WATHENA	1,918.90	0.00	40,464.00	6,328.74	8,151.72	33,760.95	0.00	90,624.31
WAVERLY	0.00	0.00	17,490.86	8,122.59	0.00	0.00	0.00	25,613.45
WEBBER	0.00	0.00	1,075.79	209.37	104.51	794.45	0.00	2,184.12
WEIR	0.00	0.00	23,217.86	3,648.28	9,398.25	58,796.58	0.00	95,060.97
WELLINGTON	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
WELLSVILLE	0.00	0.00	48,041.28	6,859.31	6,863.91	158,374.13	0.00	220,138.63
WEST MINERAL	3,562.73	0.00	7,236.03	1,136.58	1,411.89	8,677.61	0.00	22,024.84
WESTMORELAND	0.00	0.00	18,823.48	5,176.17	334.73	29,751.32	0.00	54,085.70
WESTPHALIA	0.00	0.00	4,949.49	876.56	240.35	6,639.45	0.00	12,705.85
WESTWOOD	6,250.42	0.00	45,658.99	5,930.17	32,705.38	394,380.39	0.00	484,925.35
WESTWOOD HILLS	0.00	0.00	11,242.42	1,462.23	6,106.65	49,345.56	0.00	68,156.86
WETMORE	3,947.60	0.00	10,717.96	1,806.04	670.05	15,431.19	0.00	32,572.84
WEATON	0.00	0.00	2,735.84	754.69	0.00	0.00	0.00	3,490.53
WHITE CITY	1,129.05	0.00	15,428.99	2,734.05	653.77	23,027.76	0.00	42,973.62
WHITE CLOUD	0.00	0.00	7,177.74	1,122.08	1,316.51	5,452.22	0.00	15,068.55
WHITEWATER	0.00	0.00	19,420.04	2,954.23	0.00	0.00	0.00	22,374.27
WHITING	0.00	0.00	6,160.24	1,325.21	188.21	9,097.81	0.00	16,771.47
WICHITA	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

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

	ALCOHOL	GUEST	HIGHWAY	REVENUE	COMP	SALES	CITY TAX	TOTAL
WILLARD	0.00	0.00	2,587.08	340.73	25.41	1,741.06	0.00	4,694.28
WILLIAMSBURG	0.00	0.00	10,496.33	1,499.14	1,553.74	32,422.85	0.00	45,972.06
WILLIS	0.00	0.00	2,048.06	315.21	244.27	3,495.15	0.00	6,102.69
WILLOWBROOK	0.00	0.00	1,873.72	317.75	326.88	20,879.17	0.00	23,397.52
WILMORE	0.00	0.00	1,704.53	342.18	0.00	0.00	0.00	2,046.71
WILSEY	0.00	0.00	5,711.68	1,008.11	228.89	8,052.79	0.00	15,001.47
WILSON	5,603.89	0.00	23,770.72	3,135.78	631.16	46,464.27	0.00	79,605.82
WINCHESTER	0.00	0.00	17,406.44	4,490.31	1,173.08	15,874.43	0.00	38,944.26
WINDOM	0.00	0.00	4,096.86	581.76	128.70	8,663.29	0.00	13,470.61
WINFIELD	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
WINONA	0.00	0.00	6,695.49	983.43	364.22	14,058.49	0.00	22,101.63
WOODBINE	0.00	0.00	6,159.48	867.38	318.43	10,897.41	0.00	18,242.70
WOODSTON	0.00	0.00	3,438.21	470.06	0.00	47.67	0.00	3,955.94
WYANDOTTE CO RACETRK	0.00	0.00	0.00	0.00	8,731.45	861,520.07	0.00	870,251.52
WYATT CENTER	614.16	0.00	47,617.33	8,593.89	10,884.32	197,425.67	0.00	265,135.37
WYDENA	1,181.65	0.00	3,647.55	707.49	0.00	0.00	0.00	5,536.69
WYRICH	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

SUMMARY**13-YEAR IMPACT: CAPPING/REDUCING THE STATE REVENUE TRANSFERS FROM THE STATE GENERAL FUND TO FUNDS BENEFITTING 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)

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.

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

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