

Approved: 2/4/93  
Date

## MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson Keith Roe at 9:00 a.m. on February 3, 1993 in Room 519-S of the Capitol.

All members were present except:

Representative Larkin, excused  
Representative Wiard, excused

Committee staff present: Tom Severn, Legislative Research Department  
Chris Courtwright, Legislative Research Department  
Don Hayward, Revisor of Statutes  
Bill Edds, Revisor of Statutes  
Lenore Olson, Committee Secretary

Conferees appearing before the committee:

Arthur Griggs, Chief Attorney, Department of Administration  
Bill Ervin, Division of Accounts and Reports, Municipal Accounting Section,  
Department of Administration  
Barbara Butts, Division of Accounts and Reports, Municipal Accounting Section,  
Department of Administration

Others attending: See attached list

Chairperson Roe announced a request from Governor Finney for introduction of two bills: (1) a bill to provide more information to counties so taxpayers would have more information on budget hearings, and (2) a bill on the Governor's initiative on extending the aggregate tax lid.

A motion was made by Representative Lahti, seconded by Representative Empson, to introduce the two bills requested by Governor Finney. The motion carried.

A motion was made by Representative Empson, seconded by Representative Lahti, to introduce a bill to place a 2 1/2 ad valorem tax for financing SRS institutions in counties where the state hospitals are located. The motion carried.

### **Briefing on Tax Lid by the Department of Administration**

Arthur Griggs, Chief Attorney, Department of Administration, appeared before the Committee and introduced Bill Ervin and Barbara Butts from the Department of Administration.

Barbara Butts, Training Supervisor for Municipal Accounting, Department of Administration, presented information on tax limitations in the State of Kansas. Ms. Butts reviewed the background on tax lids and on features of the current tax lid law and said that the old tax lid law contained around sixty exemptions compared to between ten and twelve exemptions at this time. She also said that municipalities generally feel that managing their budgets should be a local matter (Attachment 1). Ms. Butts analyzed the "devastating" consequences of doing nothing and letting the tax lid expire July 1.

Ms. Butts responded to questions and said that counties have home rule; they can charter the fund levy limits and many of them have already done this. She also said that home rule is subject to protest petition. Ms. Butts was requested to provide additional information on tax and expenditure limitations in other states.

The minutes of February 2, 1993, were approved as printed.  
The next meeting is scheduled for February 4, 1993.

Date: 2/3/93

# GUEST REGISTER

HOUSE COMMITTEE ON  
ASSESSMENT AND TAXATION

[illegible]



House Assessment and Taxation Committee  
Arthur H. Griggs, Chief Attorney, Department of Administration  
Barbara J. Butts, Training Supervisor, Municipal Accounting Section  
February 3, 1993

BACKGROUND

In 1933 the Legislature enacted three laws, cash basis, budget, and tax limitation. These laws were the first attempt to limit budgets and levies. The 1941 Legislature made substantial changes in these laws.

The tax lid (referred to in Kansas law as the "aggregate levy limit") is a means of limiting the amount of ad valorem taxes that municipalities levy. Generally, all levies are subject to the tax lid unless the law specifically exempts them. Notable exemptions to the tax lid have been levies for bond and interest payments and employee benefits. Kansas has used a tax lid for cities and counties in some form since the early 1970s. A budget lid, which limited expenditures, was also used in the 1970s, but it was repealed many years ago.

Other municipalities had fund levy limits on each of the authorized funds.

Anticipating the tax levy effects of reappraisal, the tax lid law was substantially amended in 1985 and 1988. The two major purposes of the 1985 and 1988 amendments were to : (1) prevent a "tax windfall," and (2) extend the tax lid to cover almost all municipalities for the 1989 levy when reappraisal values were first used. This was a one year freeze on tax levies, but it was extended for two additional years during the 1990 Legislative session. In 1990 the tax lid was also substantially revised to eliminate numerous exemptions.

FEATURES OF THE CURRENT TAX LID LAW

The tax lid limits tax levies for certain functions. It is an aggregate dollar limit, not a limit on the individual fund levies -- the individual fund levy limits for cities, counties, townships, and community colleges were suspended by the 1985-1989 law changes. This law includes a base year provision, using taxes levied in 1988 or 1989, which will never be decreased. However, the base is increased for (1) annexed territory, (2) increased personal property, using 1989 valuations as the base year, and (3) new improvements to real property. The current law expires on June 30, 1993.

Levies for the following functions are excluded from the tax lid:

1. principal and interest on loans, bonds, notes, and no-fund warrants;
2. judgments, settlements, and tort liability expenses;
3. employer contributions for employee benefits, including FICA, health insurance, workers compensation, and retirement
4. district court and expenses for juvenile detention;
5. out-district tuition to community colleges and municipal universities;

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House Taxation Cmte  
Attachment 1

6. mental health centers and community facilities for mentally retarded;
7. counties contracting with community mental health centers;
8. establishment of mental health clinics and joint boards of mental health;
9. county hospital expenses;
10. homes for the aged expenses;
11. levies for financing of budgets for subdivisions that lack taxing powers such as public libraries and recreation commissions K.S.A. 79-5032; and
12. levies to make up for decreasing motor vehicle tax revenue.

USDs are not included in the tax lid provisions. Instead, USDs have an expenditure limit based on \$3,600 per pupil as adjusted for special circumstances. The local USD will levy 33 mills for the general fund for 1993.

Other districts, including fire districts, cemetery districts, and other special districts, have fund levy limits imposed in K.S.A. 79-5022. These are based on what was allowed to be levied in the 1989 budget.

#### PHILOSOPHICAL PROBLEMS WITH TAX LIDS

A major problem with all legislative tax/expenditure limitations is that they involve "micro-management." Municipalities generally feel that managing their budgets should be a local matter. They point out that the primary reason for home rule enactment of the early 1970s was to allow municipalities more autonomy to manage their fiscal affairs.

#### OVERVIEW OF PROPERTY TAXES

It is helpful to keep in mind what percentage of the overall property tax levies are attributable to the various municipalities. Exhibit A displays this data, as well as the increases in the various categories. Three categories account for over 87 percent of the total property taxes in 1992: USDs with 44 percent, counties with 26 percent, and cities with 17 percent.

Because of the classification amendment approved by the voters in November 1992, there will be shifts in the property tax burden in 1993. Exhibit B shows an estimate of the effect of the classification amendment by county. The statewide total shows that the valuation will decrease by 2.22 percent. Thus, even if there are no increases in tax levies, tax rates must increase in order to make up for this decrease in valuation.



### NEGATIVE EFFECTS OF REVERTING TO FUND LEVY LIMITS

1. If no change in the law is made by the 1993 Legislature, the current tax lid will expire June 30, 1993. With the expiration, taxing subdivisions would return to fund levy limits which would result in many counties having to reduce levies for the financing of the general fund, Exhibit C. It would be most difficult for many counties to continue governmental operations with this limit.
2. Many special districts would lose levy authority in areas where the valuations have decreased. The Derby Recreation Commission has been most concerned about this. The opposite would be true for special districts in Johnson County because these special districts would have substantial increases in levy authority. In Johnson County, one mill raised \$1,293,779 in 1988 compared to \$2,718,930 in 1992.
3. Loss of Continuity. Municipalities have become somewhat accustomed to the Tax Lid Law in preparing their budgets. There is tremendous value in keeping things on an even keel in budgeting, especially when so many valuation changes are happening. Allowing the current Tax Lid Law to sunset would cause unnecessary disruption in the budgeting process.

### WHAT OTHER STATES ARE DOING TO LIMIT TAXES\EXPENDITURES

Other states are taking action to limit expenditures and taxes because they are having problems similar to the ones in Kansas. American Journal of Economics and Sociology, April 1990 issue, shows nineteen states had limitations in place, Exhibit D. Colorado and Oklahoma have new limits in place. Although the effectiveness of the limits is often questioned, taxpayers are demanding more control over government spending.

### COMPLEXITY OF OUR ACCOUNTING AND BUDGETING SYSTEMS

Our accounting and budgeting systems are too complex and the individual fund levy limit encourages this complexity. There are too many funds, authorized levies, exemptions to the tax lid, and loopholes created along the way. Counties, for example, have the authority to create ten funds for the road and bridge function! There is no reason to have that many. It only compounds the complexity of both the accounting and accompanying budgeting systems. The tendency of the Legislature, it seems to me, is to create a new fund and a new levy authority for every new spending need that comes along.

Preparing the annual budget is similar in many ways to trying to figure out your income tax return: The rules have become so complicated that few people understand it very well. The computation of allowable total levies under the tax lid (a required budget form schedule for those affected by the tax lid) is a nightmare for many. The USD budget form is approaching 100 pages.

This complexity factor alone may breed skepticism and contempt for the budget process and could even encourage irresponsible budget making.

The authoritative literature for governmental accounting recommends the minimum number of funds. Following is a quote from the Governmental Accounting Standards Board on this point:

Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established, however, because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

We have a lot of inflexibility, undue complexity, and inefficient financial administration built into our system by using so many funds. Contrary to popular belief, you don't need a separate fund just to make sure that moneys are spent for their intended purpose! We can do a lot in this area to cut the number of funds by moving functions now handled through special purpose funds into the General Fund. We should be willing to change current laws that require separate funds if there is no real need to keep them separate.

Simplification of our accounting by cutting down the number of funds would go a long way in simplifying our budgeting.

#### TRENDS IN TAX LEVIES

Exhibit E shows the trends in tax levies from 1981. The period of 1981 to 1991 averaged about eight percent annual increase. With the new school finance law the average decreased to five percent for the 1982 to 1992 period. This has been accomplished with a tax lid which helped control the increases for cities and counties since 1990. We also note that the annual increases for cities, counties, and townships have decreased while the current tax lid has been in effect.

#### TAX LID PROPOSAL

Governor Finney has expressed concern that the significant property tax relief realized last year could be lost quickly, if some controls are not placed on future increases.

In order to facilitate discussion about a new tax lid, a staff proposal has been prepared. The following are the highlights of the proposal which we are requesting the committee introduce as a committee bill:

1. New base year will be 1992.
2. Change exemptions so that all are included in sections 8 and 12 of the draft.



3. The following existing tax lid exemptions are left intact:
  - principal and interest on loans, bonds, notes, and no-fund warrants
  - judgments, settlements, and tort liability expenses
  - levies for financing of budgets for subdivisions that lack taxing powers such as public libraries and recreation commissions
4. The following existing tax lid categories of expenditures would remain exempt from the new tax lid, but only for increases in expenditures over the 1993 budgeted expenditures:
  - district court and expenses for juvenile detention
  - out-district tuition to community colleges and municipal universities
  - county hospital expenses
5. The existing employee benefit exemption would be narrowed to exclude health insurance, but continue to exempt the following:
  - FICA
  - workers compensation
  - retirement
6. The following exemptions in the current tax lid would be eliminated in the proposal:
  - mental health centers and community facilities for mentally retarded
  - counties contracting with community mental health centers
  - establishment of mental health clinics and joint boards of mental health
  - homes for the aged expenses
7. The exemption for motor vehicle tax decreases will be continued, but the 1993 budget allocation is the new base.
8. All use of home rule would be eliminated. Any exclusion from the tax lid would require an election effective for a maximum of three years.
9. Move tax lid to a new section of statutes so that the current home rule exemptions are void.

#### USD ESTIMATES

Exhibit G shows the predicted changes for the USDs in the 1993-1994 budgets. The General Fund will increase from 32 to 33 mills, which equates to \$3,456,000. The local option (Supp. General Fund Levy) should be used by more USDs but they will finance only 12 months, rather than 18 months. The predicted decrease is \$16,321,000.

# Statewide Ad Valorem Levies By Type of Taxing District for 1989 to 1992

(Amounts are presented in thousands)

	Ad Valorem Tax Levy Amounts For				Percent of Total 1992	Percent of Increase		
	1989	1990	1991	1992		89-90	90-91	91-92
State	\$ 21,157	\$ 21,381	\$ 21,946	\$ 21,901	1.36%	1.06%	2.64%	-0.21%
County	365,658	372,746	392,833	413,545	25.72%	1.94%	5.39%	5.27%
City	241,631	248,369	260,611	271,420	16.88%	2.79%	4.93%	4.15%
Township	21,934	22,984	23,441	24,053	1.50%	4.79%	1.99%	2.61%
USD	791,249	851,529	987,242	720,599	44.82%	7.62%	15.94%	-27.01%
Other Schools	73,122	77,740	82,973	90,610	5.64%	6.32%	6.73%	9.20%
Other Districts	55,859	59,933	63,614	65,600	4.08%	7.29%	6.14%	3.12%
Totals	<u>\$ 1,570,610</u>	<u>\$ 1,654,682</u>	<u>\$ 1,832,660</u>	<u>\$ 1,607,728</u>	<u>100.00%</u>	<u>5.35%</u>	<u>10.76%</u>	<u>-12.27%</u>

The levy data was taken from the Department of Revenue's publication "Statistical Report of Property Assessment and Taxation."



## EXHIBIT B

## COUNTY ASSESSED VALUATION COMPARISONS

	1992 VALUATION	Classification Estimates*	Change 1992 to Estimates	% Loss
ALLEN	53,773,265	53,501,071	(272,194)	0.51
ANDERSON	37,708,720	37,810,871	102,151	
ATCHISON	59,915,029	59,120,383	(794,646)	1.33
BARBER	54,035,797	53,609,183	(426,614)	0.79
BARTON	144,619,724	141,923,842	(2,695,882)	1.86
BOURBON	51,673,457	50,256,669	(1,416,788)	2.74
BROWN	50,055,096	49,513,025	(542,071)	1.08
BUTLER	218,076,574	211,913,010	(6,163,564)	2.83
CHASE	21,950,370	22,144,704	194,334	
CHAUTAUQUA	21,607,356	21,689,332	81,976	
CHEROKEE	75,534,501	75,392,666	(141,835)	0.19
CHEYENNE	27,493,225	27,008,142	(485,083)	1.76
CLARK	28,887,707	29,244,960	357,253	
CLAY	40,353,571	39,773,201	(580,370)	1.44
CLOUD	43,777,597	43,734,330	(43,267)	0.10
COFFEY	537,388,537	590,403,574	53,015,037	
COMANCHE	25,171,509	25,013,476	(158,033)	0.63
COWLEY	144,272,896	142,310,657	(1,962,239)	1.36
CRAWFORD	105,483,521	102,836,281	(2,647,240)	2.51
DECATUR	26,546,444	25,990,238	(556,206)	2.10
DICKINSON	80,784,312	79,724,257	(1,060,055)	1.31
DONIPHAN	34,947,213	34,111,697	(835,516)	2.39
DOUGLAS	374,876,043	362,055,049	(12,820,994)	3.42
EDWARDS	34,957,710	34,818,418	(139,292)	0.40
ELK	17,543,316	17,602,289	58,973	
ELLIS	142,095,703	136,939,025	(5,156,678)	3.63
ELLSWORTH	56,068,859	53,592,879	(2,475,980)	4.42
FINNEY	284,044,243	279,975,337	(4,068,906)	1.43
FORD	150,269,654	145,252,954	(5,016,700)	3.34
FRANKLIN	83,871,500	82,796,924	(1,074,576)	1.28
GEARY	87,853,285	84,112,554	(3,740,731)	4.26
GOVE	32,282,146	31,610,759	(671,387)	2.08
GRAHAM	36,945,819	36,475,436	(470,383)	1.27
GRANT	250,273,314	241,850,142	(8,423,172)	3.37
GRAY	44,203,640	43,264,726	(938,914)	2.12
GREELEY	27,544,957	27,003,985	(540,972)	1.96
GREENWOOD	43,174,535	43,597,539	423,004	
HAMILTON	41,382,562	40,437,782	(944,780)	2.28
HARPER	49,090,182	48,483,494	(606,688)	1.24
HARVEY	126,029,397	122,494,174	(3,535,223)	2.81
HASKELL	114,477,189	111,032,934	(3,444,255)	3.01

## EXHIBIT B

## COUNTY ASSESSED VALUATION COMPARISONS

	1992 VALUATION	Classification Estimates*	Change 1992 to Estimates	% Loss
HODGEMAN	25,255,419	24,807,344	(448,075)	1.77
JACKSON	41,255,009	40,823,317	(431,692)	1.05
JEFFERSON	63,432,710	62,789,248	(643,462)	1.01
JEWELL	26,371,682	26,352,250	(19,432)	0.07
JOHNSON	2,718,930,065	2,573,929,116	(145,000,949)	5.33
KEARNY	178,172,609	173,368,439	(4,804,170)	2.70
KINGMAN	68,850,777	71,103,030	2,252,253	.
KIOWA	49,678,128	50,025,716	347,588	
LABETTE	71,554,040	71,322,571	(231,469)	0.32
LANE	25,991,268	25,234,796	(756,472)	2.91
LEAVENWORTH	201,996,455	195,241,801	(6,754,654)	3.34
LINCOLN	23,718,380	23,804,927	86,547	
LINN	132,099,219	144,690,599	12,591,380	
LOGAN	26,646,060	26,150,767	(495,293)	1.86
LYON	127,525,613	123,653,226	(3,872,387)	3.04
MARION	58,604,671	57,452,487	(1,152,184)	1.97
MARSHALL	53,623,009	52,972,838	(650,171)	1.21
MCPHERSON	158,557,311	155,489,049	(3,068,262)	1.94
MEADE	58,280,884	70,255,446	11,974,562	
MIAMI	99,328,794	99,012,168	(316,626)	0.32
MITCHELL	33,689,574	32,923,297	(766,277)	2.27
MONTGOMERY	140,677,289	140,426,213	(251,076)	0.18
MORRIS	34,038,218	33,846,027	(192,191)	0.56
MORTON	107,065,955	106,912,147	(153,808)	0.14
NEMAHA	50,531,757	49,512,224	(1,019,533)	2.02
NEOSHO	55,451,798	54,230,084	(1,221,714)	2.20
NESS	48,239,285	47,211,395	(1,027,890)	2.13
NORTON	27,429,605	27,186,206	(243,399)	0.89
OSAGE	58,691,011	57,792,850	(898,161)	1.53
OSBORNE	25,905,264	25,696,995	(208,269)	0.80
OTTAWA	32,958,568	33,027,579	69,011	
PAWNEE	47,657,957	46,899,661	(758,296)	1.59
PHILLIPS	39,321,038	38,391,451	(929,587)	2.36
POTTAWATOMIE	272,543,324	298,565,249	26,021,925	
PRATT	69,251,841	72,807,440	3,555,599	
RAWLINS	30,301,712	29,974,130	(327,582)	1.08
RENO	288,457,151	279,317,670	(9,139,481)	3.17
REPUBLIC	34,262,621	33,840,200	(422,421)	1.23
RICE	70,591,496	73,958,793	3,367,297	
RILEY	170,909,170	162,971,639	(7,937,531)	4.64
ROOKS	48,884,787	48,016,066	(868,721)	1.78

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## COUNTY ASSESSED VALUATION COMPARISONS

	1992 VALUATION	Classification Estimates*	Change 1992 to Estimates	% Loss
RUSH	32,297,962	31,771,751	(526,211)	1.63
RUSSELL	61,381,838	60,063,824	(1,318,014)	2.15
SALINE	225,165,760	217,072,614	(8,093,146)	3.59
SCOTT	42,872,800	42,302,902	(569,898)	1.33
SEDGWICK	2,017,959,768	1,942,796,385	(75,163,383)	3.72
SEWARD	164,089,484	156,979,267	(7,110,217)	4.33
SHAWNEE	791,728,327	761,826,779	(29,901,548)	3.78
SHERIDAN	28,745,809	28,429,247	(316,562)	1.10
SHERMAN	43,672,805	42,490,581	(1,182,224)	2.71
SMITH	28,119,431	27,795,441	(323,990)	1.15
STAFFORD	57,082,269	56,518,961	(563,308)	0.99
STANTON	63,694,111	61,720,940	(1,973,171)	3.10
STEVENS	269,373,980	261,529,006	(7,844,974)	2.91
SUMNER	109,942,668	108,249,826	(1,692,842)	1.54
THOMAS	59,709,631	58,500,571	(1,209,060)	2.02
TREGO	30,416,148	30,012,084	(404,064)	1.33
WABAUNSEE	33,840,565	33,748,123	(92,442)	0.27
WALLACE	21,550,391	21,259,968	(290,423)	1.35
WASHINGTON	41,719,288	41,963,199	243,911	
WICHITA	25,399,450	24,662,041	(737,409)	2.90
WILSON	41,168,390	40,983,267	(185,123)	0.45
WOODSON	23,542,412	23,435,310	(107,102)	0.45
WYANDOTTE	609,535,759	580,731,367	(28,804,392)	4.73
	<u>14,600,781,045</u>	<u>14,277,251,874</u>	<u>(323,529,171)</u>	<u>2.22</u>

\* The estimates are provided by the Department of Revenue. They are based on the November abstract.

Municipal Accounting Section  
February 1, 1993

Exhibit C

COMPARISON OF COUNTY GENERAL FUND LIMITS

	Actual 1992 Budget		Statutory Levy Limit		Increase (Decrease) Allowed
	Rate	1992 Levy	Rate	Limit	
Allen	2.42	\$ 130,348	3.50	\$ 188,206	\$ 57,858
Jewell	6.65	175,372	4.25	112,081	(63,291)
Johnson	7.78	21,160,424	4.25	11,562,270	(9,598,154)
Ottawa	8.68	292,187	3.50	115,307	(176,880)
Sedgwick	8.97	18,104,038	4.25	8,575,790	(9,528,248)
Shawnee	22.03	17,439,639	4.25	3,364,844	(14,074,795)
Wyandotte	3.94	2,398,393	4.25	2,584,986	186,593

Municipal Accounting Section  
February 1, 1993



TABLE 1  
DESCRIPTION OF STATE TAX AND EXPENDITURE LIMITATIONS

STATE	YEAR OF ADOPTION	METHOD OF APPROVAL	TYPE AND DESCRIPTION OF LIMITATION	
ALASKA	1982	STAT	EXPENDITURES	INFLATION AND POPULATION GROWTH
ARIZONA	1978	CONST	EXPENDITURES	7% OF PERSONAL INCOME
CALIFORNIA	1979	STAT	EXPENDITURES	INFLATION AND POPULATION GROWTH
COLORADO	1979	STAT	EXPENDITURES	7% ANNUAL INCREASE
HAWAII	1978	CONST	EXPENDITURES	PERSONAL INCOME GROWTH
IDAHO	1980	STAT	EXPENDITURES	5 1/3% OF PERSONAL INCOME
LOUISIANA	1979	STAT	REVENUES	PERSONAL INCOME GROWTH
MICHIGAN	1978	CONST	REVENUES	RATIO OF REVENUE TO INCOME IN BASE YEAR
MISSOURI	1980	CONST	REVENUES	RATIO OF REVENUE TO INCOME IN BASE YEAR
MONTANA	1981	STAT	EXPENDITURES	PERSONAL INCOME GROWTH
NEVADA	1979	STAT	EXPENDITURES	INFLATION AND POPULATION GROWTH
NEW JERSEY	1976	STAT	EXPENDITURES	PER CAPITA INCOME
OREGON	1979	STAT	EXPENDITURES	PERSONAL INCOME GROWTH
RHODE ISLAND	1977	STAT	EXPENDITURES	8% ANNUAL INCREASE
SOUTH CAROLINA	1980	STAT	EXPENDITURES	PERSONAL INCOME GROWTH
TENNESSEE	1978	CONST	EXPENDITURES	PERSONAL INCOME GROWTH
TEXAS	1978	CONST	EXPENDITURES	PERSONAL INCOME GROWTH
UTAH	1979	STAT	EXPENDITURES	PERSONAL INCOME GROWTH * 0.35
WASHINGTON	1979	STAT	REVENUES	PERSONAL INCOME GROWTH

(2). Has the proportion of income paid to finance state government spending been altered as a result of the enactment of TELs?

(3). Have state legislatures adhered to the limits set forth in TEL legislation?

COLORADO	1992	CONST	EXPENDITURES	INFLATION/POPULATION
OKLAHOMA	1992	CONST		
IOWA	-	PROPOSED		

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**1981-1992 COMPARISON OF TAX INCREASES**  
**STATEWIDE AD VALOREM TAXES BY TYPE OF TAXING DISTRICT**  
 (Amounts are presented in thousands)

Year	State	County	City	Township	School	Other	Total
'81 Tax	15,938	212,683	168,093	15,535	559,055	34,194	1,005,498
'82 Tax	16,972	224,449	172,059	17,104	582,641	36,641	1,049,866
% of Inc	6.49%	5.53%	2.36%	10.10%	4.22%	7.16%	4.41%
'83 Tax	16,541	237,804	177,436	18,058	621,232	42,874	1,113,945
% of Inc	-2.54%	5.95%	3.13%	5.58%	6.62%	17.01%	6.10%
'84 Tax	16,811	249,937	185,791	18,630	654,165	44,743	1,170,077
% of Inc	1.63%	5.10%	4.71%	3.17%	5.30%	4.36%	5.04%
'85 Tax	17,158	273,600	184,315	18,994	710,035	46,478	1,250,580
% of Inc	2.06%	9.47%	-0.79%	1.95%	8.54%	3.88%	6.88%
'86 Tax	16,803	283,262	199,279	19,114	727,385	45,550	1,291,393
% of Inc	-2.07%	3.53%	8.12%	0.63%	2.44%	-2.00%	3.26%
'87 Tax	16,893	306,788	211,242	20,054	789,249	48,142	1,392,368
% of Inc	0.54%	8.31%	6.00%	4.92%	8.50%	5.69%	7.82%
'88 Tax	17,029	332,584	227,754	22,958	825,601	54,333	1,480,259
% of Inc	0.81%	8.41%	7.82%	14.48%	4.61%	12.86%	6.31%
'89 Tax	21,157	365,658	241,631	21,934	864,371	55,859	1,570,610
% of Inc	24.24%	9.94%	6.09%	-4.46%	4.70%	2.81%	6.10%
'90 Tax	21,381	372,746	248,369	22,984	929,269	59,933	1,654,682
% of Inc	1.06%	1.94%	2.79%	4.79%	7.51%	7.29%	5.35%
'91 Tax	21,946	392,833	260,611	23,441	1,070,215	63,614	1,832,660
% of Inc	2.64%	5.39%	4.93%	1.99%	15.17%	6.14%	10.76%
'92 Tax	21,901	413,545	271,420	24,053	811,209	65,600	1,607,728
% of Inc	-0.21%	5.27%	4.15%	2.61%	-24.20%	3.12%	-12.27%
1981-1991							
Increase	37.70%	84.70%	55.04%	50.89%	91.43%	86.04%	82.26%
1982-1992							
Increase	29.04%	84.25%	57.75%	40.63%	39.23%	79.03%	53.14%

## Exhibit F

## NEW TAX LID

(Amounts are presented in thousands)

	Estimated 1992 Levy	USD Gen Mill Inc	Estimated Changes	Est Motor Veh Dec	Estimated 1993 Levy	1993 % Inc
State	\$ 21,901				21,901	0.0%
County	413,545		16,542	7,599	437,686	5.8%
City	271,420		8,143	4,988	284,551	4.8%
Township	24,053		722	443	25,218	4.8%
USD (1)	720,599	3,456	(16,321)	4,674	712,408	-1.1%
Other Schools	90,610		5,437	1,666	97,713	7.8%
Other Dist	65,600		2,624	1,206	69,430	5.8%
Total	<u>\$ 1,607,728</u>	<u>3,456</u>	<u>17,146</u>	<u>20,576</u>	<u>1,648,906</u>	<u>2.6%</u>
			(2)			

(1) The USD General Fund levy will increase from 32 to 33 mills for the 1993 levy. The Supplemental General Fund expenditures will be allowed to increase 3%. The 1992 Supplemental General Fund levy was increased to establish the six month carryover amount which will finance July to December 1993. The 1993 levy will decrease because this carryover financing was a one time levy.

(2) Motor vehicle tax collections will decrease because of the countywide average mill levy rate decrease caused by the USD mill levy rate limitations. We estimate the motor vehicle tax decrease that is recoverable by increasing ad valorem tax to be \$20,576,000.

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## Exhibit G

# USD COMPARISONS (Amounts are presented in thousands)

	Actual 1991-92	Actual 1992-93	% Increase (Decrease)	Est'd 1993-94	Increase (Decrease)
General Fund Levies*					
General Fund Levy	\$ 851,558	\$ 466,205	-45.25%	\$ 469,661	\$ 3,456
Supp. General Fund Levy	0	117,369	N.M.	101,048	(16,321)
Total	<u>\$ 851,558</u>	<u>\$ 583,574</u>	<u>-31.47%</u>	<u>\$ 570,709</u>	<u>\$ (12,865)</u>

	Actual 1991-92	Actual 1992-93	% Increase (Decrease)	Est'd 1993-94	% Increase (Decrease)
General Fund Expenditures*					
General Fund Expenditures	\$ 1,773,095	\$ 1,834,504	3.46%	\$ 1,889,736	3.01%
Supp. General Fund Expenditures		98,796	N.M.	141,737	43.46%
Total	<u>\$ 1,773,095</u>	<u>\$ 1,933,300</u>	<u>9.04%</u>	<u>\$ 2,031,473</u>	<u>5.08%</u>

Total USD Levies	<u>\$ 987,242</u>	<u>\$ 705,493</u>	<u>-28.54%</u>
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\* Actual levies and expenditures were compiled by the State Board of Education from the 1992-93 budgets.

N.M. - Not Meaningful

Municipal Accounting Section  
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# Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Allen County						
Tax Lid Levies	1,531,213	1,208,280	1,212,196	-21.1	0.3	1,571,066
Exempt Levies	278,043	329,467	595,938	18.5	80.9	
Total Levies	1,809,256	1,537,747	1,808,134	-15.0	17.6	
Anderson County						
Tax Lid Levies	1,114,847	NA	NA	NA	NA	1,076,662
Exempt Levies	500,824	1,784,526	1,801,074	256.3	0.9	
Total Levies	1,615,671	1,784,526	1,801,074	10.5	0.9	
Atchison County						
Tax Lid Levies	1,308,541	1,259,230	1,302,567	-3.8	3.4	1,403,369
Exempt Levies	309,153	487,125	486,040	57.6	-0.2	
Total Levies	1,617,694	1,746,355	1,788,607	8.0	2.4	
Barber County						
Tax Lid Levies	1,333,361	1,076,932	1,166,455	-19.2	8.3	1,638,719
Exempt Levies	390,463	605,863	649,144	55.2	7.1	
Total Levies	1,723,824	1,682,795	1,815,599	-2.4	7.9	
Barton County						
Tax Lid Levies	2,313,479	2,082,225	2,278,295	-10.0	9.4	2,316,205
Exempt Levies	612,019	893,648	912,547	46.0	2.1	
Total Levies	2,925,498	2,975,873	3,190,842	1.7	7.2	
Bourbon County						
Tax Lid Levies	1,493,625	1,510,403	1,581,498	1.1	4.7	1,797,177
Exempt Levies	283,622	437,822	530,338	54.4	21.1	
Total Levies	1,777,247	1,948,225	2,111,836	9.6	8.4	
Brown County						
Tax Lid Levies	1,326,533	1,317,778	1,499,204	-0.7	13.8	1,500,189
Exempt Levies	242,295	554,820	534,058	129.0	-3.7	
Total Levies	1,568,828	1,872,598	2,033,262	19.4	8.6	
Butler County						
Tax Lid Levies	4,093,050	4,309,792	NA	5.3	NA	4,287,299
Exempt Levies	740,134	859,793	5,260,113	16.2	511.8	
Total Levies	4,833,184	5,169,585	5,260,113	7.0	1.8	

1-15

# Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Chase County						
Tax Lid Levies	875,840	873,326	879,300	-0.3	0.7	1,010,710
Exempt Levies	379,016	333,490	396,983	-12.0	19.0	
Total Levies	1,254,856	1,206,816	1,276,283	-3.8	5.8	
Chautauqua County						
Tax Lid Levies	945,467	877,366	NA	-7.2	NA	947,718
Exempt Levies	330,832	345,726	1,281,989	4.5	270.8	
Total Levies	1,276,299	1,223,092	1,281,989	-4.2	4.8	
Cherokee County						
Tax Lid Levies	1,837,797	1,829,731	1,728,176	-0.4	-5.6	1,804,449
Exempt Levies	586,879	761,735	914,186	29.8	20.0	
Total Levies	2,424,676	2,591,466	2,642,362	6.9	2.0	
Cheyenne County						
Tax Lid Levies	480,052	613,718	633,269	27.8	3.2	633,269
Exempt Levies	447,099	424,059	368,597	-5.2	-13.1	
Total Levies	927,151	1,037,777	1,001,866	11.9	-3.5	
Clark County						
Tax Lid Levies	852,227	952,574	985,766	11.8	3.5	1,086,523
Exempt Levies	392,518	417,825	497,815	6.4	19.1	
Total Levies	1,244,745	1,370,399	1,483,581	10.1	8.3	
Clay County						
Tax Lid Levies	1,218,140	1,277,477	1,282,477	4.9	0.4	1,282,477
Exempt Levies	435,380	411,300	459,732	-5.5	11.8	
Total Levies	1,653,520	1,688,777	1,742,209	2.1	3.2	
Cloud County						
Tax Lid Levies	2,003,558	2,047,241	1,912,379	2.2	-6.6	2,064,557
Exempt Levies	395,821	582,086	631,682	47.1	8.5	
Total Levies	2,399,379	2,629,327	2,544,061	9.6	-3.2	
Coffey County						
Tax Lid Levies	10,113,269	10,601,835	10,257,811	4.8	-3.2	10,855,794
Exempt Levies	3,842,811	4,110,702	4,253,825	7.0	3.5	
Total Levies	13,956,080	14,712,537	14,511,636	5.4	-1.4	

1-16



# Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Comanche County						
Tax Lid Levies	794,260	853,479	833,128	7.5	-2.4	834,232
Exempt Levies	515,929	536,538	526,305	4.0	-1.9	
Total Levies	1,310,189	1,390,017	1,359,433	6.1	-2.2	
Cowley County						
Tax Lid Levies	2,472,330	2,223,582	2,561,108	-10.1	15.2	2,562,557
Exempt Levies	767,943	1,042,450	994,347	35.7	-4.6	
Total Levies	3,240,273	3,266,032	3,555,455	0.8	8.9	
Crawford County						
Tax Lid Levies	2,363,306	2,148,058	2,683,164	-9.1	24.9	2,683,164
Exempt Levies	950,638	1,402,446	1,919,202	47.5	36.8	
Total Levies	3,313,944	3,550,504	4,602,366	7.1	29.6	
Decatur County						
Tax Lid Levies	629,373	721,747	719,421	14.7	-0.3	719,421
Exempt Levies	520,188	741,023	757,616	42.5	2.2	
Total Levies	1,149,561	1,462,770	1,477,037	27.2	1.0	
Dickinson County						
Tax Lid Levies	2,011,359	2,046,004	2,029,512	1.7	-0.8	2,029,512
Exempt Levies	370,668	448,925	672,547	21.1	49.8	
Total Levies	2,382,027	2,494,929	2,702,059	4.7	8.3	
Doniphan County						
Tax Lid Levies	930,774	968,570	1,084,755	4.1	12.0	1,183,254
Exempt Levies	104,112	156,953	207,017	50.8	31.9	
Total Levies	1,034,886	1,125,523	1,291,772	8.8	14.8	
Douglas County						
Tax Lid Levies	5,699,682	5,569,239	6,268,096	-2.3	12.5	6,718,941
Exempt Levies	3,597,183	4,285,753	4,950,152	19.1	15.5	
Total Levies	9,296,865	9,854,992	11,218,248	6.0	13.8	
Edwards County						
Tax Lid Levies	832,549	NA	NA	NA	NA	NA
Exempt Levies	673,444	1,573,430	1,754,274	133.6	11.5	
Total Levies	1,505,993	1,573,430	1,754,274	4.5	11.5	

1-17

# Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Elk County						
Tax Lid Levies	678,900	748,309	845,084	10.2	12.9	867,898
Exempt Levies	388,111	435,744	380,010	12.3	-12.8	
Total Levies	1,067,011	1,184,053	1,225,094	11.0	3.5	
Ellis County						
Tax Lid Levies	3,261,140	3,131,179	3,077,243	-4.0	-1.7	4,404,250
Exempt Levies	305,967	743,597	843,234	143.0	13.4	
Total Levies	3,567,107	3,874,776	3,920,477	8.6	1.2	
Ellsworth County						
Tax Lid Levies	527,024	566,706	569,075	7.5	0.4	810,212
Exempt Levies	896,723	959,084	1,345,913	7.0	40.3	
Total Levies	1,423,747	1,525,790	1,914,988	7.2	25.5	
Finney County						
Tax Lid Levies	5,835,128	NA	NA	NA	NA	6,809,547
Exempt Levies	2,014,185	7,197,472	7,975,057	257.3	10.8	
Total Levies	7,849,313	7,197,472	7,975,057	-8.3	10.8	
Ford County						
Tax Lid Levies	3,206,959	2,697,650	2,997,244	-15.9	11.1	2,998,075
Exempt Levies	725,014	1,094,071	1,085,571	50.9	-0.8	
Total Levies	3,931,973	3,791,721	4,082,815	-3.6	7.7	
Franklin County						
Tax Lid Levies	2,013,446	1,939,931	2,200,665	-3.7	13.4	2,200,855
Exempt Levies	1,188,339	1,680,654	1,449,664	41.4	-13.7	
Total Levies	3,201,785	3,620,585	3,650,329	13.1	0.8	
Geary County						
Tax Lid Levies	1,796,423	1,752,089	2,290,593	-2.5	30.7	2,322,776
Exempt Levies	584,059	932,484	1,130,048	59.7	21.2	
Total Levies	2,380,482	2,684,573	3,420,641	12.8	27.4	
Gove County						
Tax Lid Levies	860,695	774,843	834,995	-10.0	7.8	893,099
Exempt Levies	245,000	531,505	774,480	116.9	45.7	
Total Levies	1,105,695	1,306,348	1,609,475	18.1	23.2	

1-18

# Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Graham County						
Tax Lid Levies	1,870,488	1,842,918	1,791,970	-1.5	-2.8	1,836,325
Exempt Levies	658,871	700,892	681,625	6.4	-2.7	
Total Levies	2,529,359	2,543,810	2,473,595	0.6	-2.8	
Grant County						
Tax Lid Levies	3,184,860	NA	NA	NA	NA	4,115,037
Exempt Levies	1,797,323	5,781,210	6,510,647	221.7	12.6	
Total Levies	4,982,183	5,781,210	6,510,647	16.0	12.6	
Gray County						
Tax Lid Levies	NA	NA	NA	NA	NA	1,574,209
Exempt Levies	2,077,991	2,254,245	2,302,338	8.5	2.1	
Total Levies	2,077,991	2,254,245	2,302,338	8.5	2.1	
Greeley County						
Tax Lid Levies	NA	NA	NA	NA	NA	NA
Exempt Levies	979,259	1,061,979	1,198,763	8.4	12.9	
Total Levies	979,259	1,061,979	1,198,763	8.4	12.9	
Greenwood County						
Tax Lid Levies	1,482,857	1,687,153	1,825,291	13.8	8.2	1,831,069
Exempt Levies	525,930	749,940	839,357	42.6	11.9	
Total Levies	2,008,787	2,437,093	2,664,648	21.3	9.3	
Hamilton County						
Tax Lid Levies	1,015,110	NA	NA	NA	NA	728,807
Exempt Levies	1,094,037	2,234,598	2,508,908	104.3	12.3	
Total Levies	2,109,147	2,234,598	2,508,908	5.9	12.3	
Harper County						
Tax Lid Levies	1,668,212	1,644,438	1,933,623	-1.4	17.6	1,933,623
Exempt Levies	582,884	576,679	483,699	-1.1	-16.1	
Total Levies	2,251,096	2,221,117	2,417,322	-1.3	8.8	
Harvey County						
Tax Lid Levies	2,672,451	2,516,854	2,932,782	-5.8	16.5	2,917,584
Exempt Levies	1,186,469	1,342,066	1,268,546	13.1	-5.5	
Total Levies	3,858,920	3,858,920	4,201,328	0.0	8.9	

1-19



# Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Haskell County						
Tax Lid Levies	1,460,210	1,822,727	1,987,634	24.8	9.0	1,990,031
Exempt Levies	128,787	155,078	202,875	20.4	30.8	
Total Levies	1,588,997	1,977,805	2,190,509	24.5	10.8	
Hodgeman County						
Tax Lid Levies	1,352,166	1,134,928	1,250,446	-16.1	10.2	1,458,572
Exempt Levies	184,445	321,213	575,207	74.2	79.1	
Total Levies	1,536,611	1,456,141	1,825,653	-5.2	25.4	
Jackson County						
Tax Lid Levies	973,940	956,242	1,159,958	-1.8	21.3	1,400,645
Exempt Levies	1,097,515	1,141,312	840,430	4.0	-26.4	
Total Levies	2,071,455	2,097,554	2,000,388	1.3	-4.6	
Jefferson County						
Tax Lid Levies	1,615,772	1,609,829	1,381,263	-0.4	-14.2	1,707,383
Exempt Levies	808,385	1,092,123	1,991,269	35.1	82.3	
Total Levies	2,424,157	2,701,952	3,372,532	11.5	24.8	
Jewell County						
Tax Lid Levies	830,795	911,671	974,555	9.7	6.9	974,555
Exempt Levies	601,000	707,159	707,775	17.7	0.1	
Total Levies	1,431,795	1618830	1,682,330	13.1	3.9	
Johnson County						
Tax Lid Levies	45,342,096	47,766,993	NA	5.3	NA	58,508,694
Exempt Levies	13,081,230	16,930,852	66,252,463	29.4	291.3	
Total Levies	58,423,326	64,697,845	66,252,463	10.7	2.4	
Kearny County						
Tax Lid Levies	2,229,597	NA	NA	NA	NA	2,359,423
Exempt Levies	1,208,384	3,484,950	3,805,387	188.4	9.2	
Total Levies	3,437,981	3,484,950	3,805,387	1.4	9.2	
Kingman County						
Tax Lid Levies	1,558,181	1,594,715	1,638,017	2.3	2.7	1,638,017
Exempt Levies	967,190	491,374	197,341	-49.2	-59.8	
Total Levies	2,525,371	2,086,089	1,835,358	-17.4	-12.0	

1.20

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Kiowa County</b>						
Tax Lid Levies	NA	NA	NA	NA	NA	1,027,669
Exempt Levies	1,483,628	1,569,036	1,698,445	5.8	8.2	
Total Levies	1,483,628	1,569,036	1,698,445	5.8	8.2	
<b>Labette County</b>						
Tax Lid Levies	1,611,866	1,295,959	1,161,658	-19.6	-10.4	1,887,804
Exempt Levies	559,589	637,142	919,191	13.9	44.3	
Total Levies	2,171,455	1,933,101	2,080,849	-11.0	7.6	
<b>Lane County</b>						
Tax Lid Levies	1,043,037	1,070,343	975,090	2.6	-8.9	1,074,573
Exempt Levies	351,197	425,115	650,860	21.0	53.1	
Total Levies	1,394,234	1,495,458	1,625,950	7.3	8.7	
<b>Leavenworth County</b>						
Tax Lid Levies	3,819,467	3,196,124	3,406,703	-16.3	6.6	4,234,828
Exempt Levies	2,278,549	2,577,472	2,899,082	13.1	12.5	
Total Levies	6,098,016	5,773,596	6,305,785	-5.3	9.2	
<b>Lincoln County</b>						
Tax Lid Levies	1,363,549	1,195,876	1,381,074	-12.3	15.5	1,381,074
Exempt Levies	330,000	398,156	370,605	20.7	-6.9	
Total Levies	1,693,549	1,594,032	1,751,679	-5.9	9.9	
<b>Linn County</b>						
Tax Lid Levies	2,615,300	2,582,688	2,699,408	-1.2	4.5	3,046,530
Exempt Levies	552,046	758,435	810,727	37.4	6.9	
Total Levies	3,167,346	3,341,123	3,510,135	5.5	5.1	
<b>Logan County</b>						
Tax Lid Levies	570,864	535,007	564,227	-6.3	5.5	564,227
Exempt Levies	177,439	328,811	387,773	85.3	17.9	
Total Levies	748,303	863,818	952,000	15.4	10.2	
<b>Lyon County</b>						
Tax Lid Levies	4,313,144	4,291,917	4,419,042	-0.5	3.0	4,421,842
Exempt Levies	1,055,679	1,303,234	1,463,476	23.4	12.3	
Total Levies	5,368,823	5,595,151	5,882,518	4.2	5.1	

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# Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Marion County</b>						
Tax Lid Levies	1,759,662	1,694,047	1,704,417	-3.7	0.6	1,704,417
Exempt Levies	378,891	453,653	630,012	19.7	38.9	
Total Levies	2,138,553	2,147,700	2,334,429	0.4	8.7	
<b>Marshall County</b>						
Tax Lid Levies	1,708,251	1,507,644	1,439,603	-11.7	-4.5	1,951,066
Exempt Levies	636,513	844,590	673,663	32.7	-20.2	
Total Levies	2,344,764	2,352,234	2,113,266	0.3	-10.2	
<b>McPherson County</b>						
Tax Lid Levies	3,560,934	3,792,965	4,027,858	6.5	6.2	4,027,892
Exempt Levies	757,658	1,209,891	1,008,507	59.7	-16.6	
Total Levies	4,318,592	5,002,856	5,036,365	15.8	0.7	
<b>Meade County</b>						
Tax Lid Levies	1,844,051	1,628,968	1,704,044	-11.7	4.6	1,751,881
Exempt Levies	561,518	599,972	554,806	6.8	-7.5	
Total Levies	2,405,569	2,228,940	2,258,850	-7.3	1.3	
<b>Miami County</b>						
Tax Lid Levies	2,422,631	2,501,169	2,626,176	3.2	5.0	2,626,176
Exempt Levies	642,634	981,959	1,278,792	52.8	30.2	
Total Levies	3,065,265	3,483,128	3,904,968	13.6	12.1	
<b>Mitchell County</b>						
Tax Lid Levies	958,930	964,370	970,974	0.6	0.7	1,037,978
Exempt Levies	440,190	624,423	849,474	41.9	36.0	
Total Levies	1,399,120	1,588,793	1,820,448	13.6	14.6	
<b>Montgomery County</b>						
Tax Lid Levies	3,610,646	3,458,072	3,644,509	-4.2	5.4	3,644,509
Exempt Levies	815,221	1,439,259	1,535,086	76.5	6.7	
Total Levies	4,425,867	4,897,331	5,179,595	10.7	5.8	
<b>Morris County</b>						
Tax Lid Levies	1,176,947	1,164,240	1,218,533	-1.1	4.7	1,218,533
Exempt Levies	393,416	448,541	437,782	14.0	-2.4	
Total Levies	1,570,363	1,612,781	1,656,315	2.7	2.7	

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Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Morton County						
Tax Lid Levies	2,099,882	1,946,043	2,178,763	-7.3	12.0	2,241,483
Exempt Levies	1,554,274	1,701,897	1,337,909	9.5	-21.4	
Total Levies	3,654,156	3,647,940	3,516,672	-0.2	-3.6	
Nemaha County						
Tax Lid Levies	1,491,769	1,255,502	1,577,898	-15.8	25.7	1,584,910
Exempt Levies	164,328	416,953	434,327	153.7	4.2	
Total Levies	1,656,097	1,672,455	2,012,225	1.0	20.3	
Neosho County						
Tax Lid Levies	1,186,101	1,218,421	1,286,775	2.7	5.6	1,439,896
Exempt Levies	454,809	788,776	780,146	73.4	-1.1	
Total Levies	1,640,910	2,007,197	2,066,921	22.3	3.0	
Ness County						
Tax Lid Levies	1,284,792	1,522,348	1,470,729	18.5	-3.4	1,470,729
Exempt Levies	119,152	125,801	305,653	5.6	143.0	
Total Levies	1,403,944	1,648,149	1,776,382	17.4	7.8	
Norton County						
Tax Lid Levies	797,136	976,051	952,886	22.4	-2.4	952,886
Exempt Levies	560,604	518,534	617,414	-7.5	19.1	
Total Levies	1,357,740	1,494,585	1,570,300	10.1	5.1	
Osage County						
Tax Lid Levies	1,078,944	1,060,747	1,072,720	-1.7	1.1	1,072,720
Exempt Levies	549,915	662,448	850,531	20.5	28.4	
Total Levies	1,628,859	1,723,195	1,923,251	5.8	11.6	
Osborne County						
Tax Lid Levies	678,311	836,597	826,366	23.3	-1.2	826,366
Exempt Levies	403,628	322,241	434,920	-20.2	35.0	
Total Levies	1,081,939	1,158,838	1,261,286	7.1	8.8	
Ottawa County						
Tax Lid Levies	1,389,360	1,343,978	1,404,920	-3.3	4.5	1,404,920
Exempt Levies	623,196	602,454	554,836	-3.3	-7.9	
Total Levies	2,012,556	1,946,432	1,959,756	-3.3	0.7	

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# Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Pawnee County</b>						
Tax Lid Levies	NA	NA	NA	NA	NA	NA
Exempt Levies	1,420,696	1,764,869	1,953,600	24.2	10.7	
Total Levies	1,420,696	1,764,869	1,953,600	24.2	10.7	
<b>Phillips County</b>						
Tax Lid Levies	1,206,215	1,362,352	1,277,309	12.9	-6.2	1,334,049
Exempt Levies	1,105,791	1,022,564	1,048,006	-7.5	2.5	
Total Levies	2,312,006	2,384,916	2,325,315	3.2	-2.5	
<b>Pottawatomie County</b>						
Tax Lid Levies	4,323,407	5,329,939	NA	23.3	NA	NA
Exempt Levies	799,583	1,693,363	5,674,076	111.8	235.1	
Total Levies	5,122,990	7,023,302	5,674,076	37.1	-19.2	
<b>Pratt County</b>						
Tax Lid Levies	1,900,705	1,827,182	1,558,027	-3.9	-14.7	1,843,330
Exempt Levies	404,931	351,785	845,768	-13.1	140.4	
Total Levies	2,305,636	2,178,967	2,403,795	-5.5	10.3	
<b>Rawlins County</b>						
Tax Lid Levies	1,222,085	1,089,765	1,072,028	-10.8	-1.6	1,312,250
Exempt Levies	527,816	620,881	500,788	17.6	-19.3	
Total Levies	1,749,901	1,710,646	1,572,816	-2.2	-8.1	
<b>Reno County</b>						
Tax Lid Levies	4,073,174	4,097,720	4,129,511	0.6	0.8	4,151,405
Exempt Levies	1,828,047	2,386,125	2,763,206	30.5	15.8	
Total Levies	5,901,221	6,483,845	6,892,717	9.9	6.3	
<b>Republic County</b>						
Tax Lid Levies	1,131,075	1,241,141	1,250,744	9.7	0.8	1,250,744
Exempt Levies	773,439	522,016	724,348	-32.5	38.8	
Total Levies	1,904,514	1,763,157	1,975,092	-7.4	12.0	
<b>Rice County</b>						
Tax Lid Levies	2,214,680	2,280,166	2,482,882	3.0	8.9	2,795,399
Exempt Levies	508,239	565,462	671,957	11.3	18.8	
Total Levies	2,722,919	2,845,628	3,154,839	4.5	10.9	

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# Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Riley County</b>						
Tax Lid Levies	3,116,280	3,182,720	4,197,230	2.1	31.9	4,462,278
Exempt Levies	764,842	964,594	382,035	26.1	-60.4	
Total Levies	3,881,122	4,147,314	4,579,265	6.9	10.4	
<b>Rooks County</b>						
Tax Lid Levies	1,995,677	1,956,913	1,834,378	-1.9	-6.3	1,834,377
Exempt Levies	797,481	680,704	725,091	-14.6	6.5	
Total Levies	2,793,158	2,637,617	2,559,469	-5.6	-3.0	
<b>Rush County</b>						
Tax Lid Levies	1,400,301	1,436,424	1,547,011	2.6	7.7	1,655,256
Exempt Levies	394,275	383,934	466,697	-2.6	21.6	
Total Levies	1,794,576	1,820,358	2,013,708	1.4	10.6	
<b>Russell County</b>						
Tax Lid Levies	1,253,077	1,287,581	1,552,227	2.8	20.6	1,722,996
Exempt Levies	364,659	612,882	666,404	68.1	8.7	
Total Levies	1,617,736	1,900,463	2,218,631	17.5	16.7	
<b>Saline County</b>						
Tax Lid Levies	3,632,725	3,518,556	3,684,882	-3.1	4.7	3,684,882
Exempt Levies	593,291	1,052,371	1,205,557	77.4	14.6	
Total Levies	4,226,016	4,570,927	4,890,439	8.2	7.0	
<b>Scott County</b>						
Tax Lid Levies	890,706	927,383	937,483	4.1	1.1	1,069,052
Exempt Levies	587,049	621,558	635,844	5.9	2.3	
Total Levies	1,477,755	1,548,941	1,573,327	4.8	1.6	
<b>Sedgwick County</b>						
Tax Lid Levies	36,961,148	34,942,205	34,639,150	-5.5	-0.9	38,498,263
Exempt Levies	10,602,773	14,756,960	17,289,496	39.2	17.2	
Total Levies	47,563,921	49,699,165	51,928,646	4.5	4.5	
<b>Seward County</b>						
Tax Lid Levies	2,279,178	2,196,039	2,279,699	-3.6	3.8	2,498,313
Exempt Levies	324,818	443,990	508,815	36.7	14.6	
Total Levies	2,603,996	2,640,029	2,788,514	1.4	5.6	

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### Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Shawnee County						
Tax Lid Levies	18,757,970	21,452,750	20,214,084	14.4	-5.8	21,293,293
Exempt Levies	4,616,879	4,404,511	4,997,540	-4.6	13.5	
Total Levies	23,374,849	25,857,261	25,211,624	10.6	-2.5	
Sheridan County						
Tax Lid Levies	NA	NA	NA	NA	NA	904,615
Exempt Levies	1,344,215	1,482,800	1,509,280	10.3	1.8	
Total Levies	1,344,215	1,482,800	1,509,280	10.3	1.8	
Sherman County						
Tax Lid Levies	1,362,266	1,287,214	1,288,586	-5.5	0.1	1,310,402
Exempt Levies	791,017	869,198	906,977	9.9	4.3	
Total Levies	2,153,283	2,156,412	2,195,563	0.1	1.8	
Smith County						
Tax Lid Levies	1,006,760	968,059	992,653	-3.8	2.5	992,864
Exempt Levies	642,464	734,459	646,961	14.3	-11.9	
Total Levies	1,649,224	1,702,518	1,639,614	3.2	-3.7	
Stafford County						
Tax Lid Levies	1,275,900	1,293,179	1,446,262	1.4	11.8	1,470,650
Exempt Levies	311,493	358,351	411,210	15.0	14.8	
Total Levies	1,587,393	1,651,530	1,857,472	4.0	12.5	
Stanton County						
Tax Lid Levies	2,000,421	1,602,933	2,092,232	-19.9	30.5	2,092,651
Exempt Levies	956,624	997,872	812,428	4.3	-18.6	
Total Levies	2,957,045	2,600,805	2,904,660	-12.0	11.7	
Stevens County						
Tax Lid Levies	3,116,674	3,109,200	3,207,371	-0.2	3.2	3,123,129
Exempt Levies	1,052,987	2,039,210	2,229,953	93.7	9.4	
Total Levies	4,169,661	5,148,410	5,437,324	23.5	5.6	
Sumner County						
Tax Lid Levies	2,586,485	2,272,818	NA	-12.1	NA	2,355,663
Exempt Levies	1,387,790	1,793,588	5,253,376	29.2	192.9	
Total Levies	3,974,275	4,066,406	5,253,376	2.3	29.2	

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Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Thomas County</b>						
Tax Lid Levies	1,190,549	1,194,489	1,204,752	0.3	0.9	1,204,752
Exempt Levies	255,778	322,684	319,820	26.2	-0.9	
Total Levies	1,446,327	1,517,173	1,524,572	4.9	0.5	
<b>Trego County</b>						
Tax Lid Levies	1,060,210	1,107,654	1,037,909	4.5	-6.3	1,139,407
Exempt Levies	643,353	719,025	844,625	11.8	17.5	
Total Levies	1,703,563	1,826,679	1,882,534	7.2	3.1	
<b>Wabaunsee County</b>						
Tax Lid Levies	677,554	768,064	845,182	13.4	10.0	956,817
Exempt Levies	142,835	173,969	286,277	21.8	64.6	
Total Levies	820,389	942,033	1,131,459	14.8	20.1	
<b>Wallace County</b>						
Tax Lid Levies	742,391	743,976	788,083	0.2	5.9	910,521
Exempt Levies	81,573	83,658	107,173	2.6	28.1	
Total Levies	823,964	827,634	895,256	0.4	8.2	
<b>Washington County</b>						
Tax Lid Levies	1,337,208	1,382,077	1,381,392	3.4	0.0	1,381,392
Exempt Levies	665,412	682,599	781,016	2.6	14.4	
Total Levies	2,002,620	2,064,676	2,162,408	3.1	4.7	
<b>Wichita County</b>						
Tax Lid Levies	813,771	NA	NA	NA	NA	806,271
Exempt Levies	379,454	1,282,624	1,382,073	238.0	7.8	
Total Levies	1,193,225	1,282,624	1,382,073	7.5	7.8	
<b>Wilson County</b>						
Tax Lid Levies	1,692,990	1,670,158	1,835,934	-1.3	9.9	1,835,935
Exempt Levies	490,512	623,797	555,195	27.2	-11.0	
Total Levies	2,183,502	2,293,955	2,391,129	5.1	4.2	
<b>Woodson County</b>						
Tax Lid Levies	1,046,466	1,070,199	1,063,480	2.3	-0.6	1,065,489
Exempt Levies	162,177	299,320	315,062	84.6	5.3	
Total Levies	1,208,643	1,369,519	1,378,542	13.3	0.7	

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# Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Wyandotte County</b>						
Tax Lid Levies	12,413,989	8,958,115	7,927,890	-27.8	-11.5	15,568,933
Exempt Levies	<u>4,995,383</u>	<u>6,158,080</u>	<u>7,021,473</u>	<u>23.3</u>	<u>14.0</u>	
Total Levies	17,409,372	15,116,195	14,949,363	-13.2	-1.1	
<b>Total</b>	<u><u>402,634,555</u></u>	<u><u>425,400,191</u></u>	<u><u>445,704,031</u></u>	<u><u>5.7</u></u>	<u><u>4.8</u></u>	

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# Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Abilene</b>						
Tax Lid Levies	497,341	479,742	464,634	-3.5	-3.1	549,118
Exempt Levies	129,432	138,118	173,192	6.7	25.4	
Total Levies	626,773	617,860	637,826	-1.4	3.2	
<b>Andover</b>						
Tax Lid Levies	376,003	378,410	415,970	0.6	9.9	452,340
Exempt Levies	229,265	243,457	250,805	6.2	3.0	
Total Levies	605,268	621,867	666,775	2.7	7.2	
<b>Anthony</b>						
Tax Lid Levies	164,267	216,019	190,192	31.5	-12.0	282,110
Exempt Levies	157,751	114,746	140,573	-27.3	22.5	
Total Levies	322,018	330,765	330,765	2.7	0.0	
<b>Arkansas City</b>						
Tax Lid Levies	432,349	710,740	716,200	64.4	0.8	744,086
Exempt Levies	1,107,146	927,003	956,870	-16.3	3.2	
Total Levies	1,539,495	1,637,743	1,673,070	6.4	2.2	
<b>Atchison</b>						
Tax Lid Levies	1,259,184	1,459,271	1,509,451	15.9	3.4	1,610,625
Exempt Levies	395,667	392,903	389,158	-0.7	-1.0	
Total Levies	1,654,851	1,852,174	1,898,609	11.9	2.5	
<b>Augusta</b>						
Tax Lid Levies	570,700	474,300	479,202	-16.9	1.0	695,930
Exempt Levies	217,442	321,442	340,005	47.8	5.8	
Total Levies	788,142	795,742	819,207	1.0	2.9	
<b>Baldwin City</b>						
Tax Lid Levies	92,429	148,054	146,576	60.2	-1.0	178,453
Exempt Levies	52,360	25,021	25,532	-52.2	2.0	
Total Levies	144,789	173,075	172,108	19.5	-0.6	
<b>Baxter Springs</b>						
Tax Lid Levies	114,667	114,915	123,949	0.2	7.9	123,949
Exempt Levies	123,650	127,028	150,007	2.7	18.1	
Total Levies	238,317	241,943	273,956	1.5	13.2	

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# Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Bel Aire</b>						
Tax Lid Levies	132,429	140,192	177,074	5.9	26.3	180,815
Exempt Levies	0	0	0	NA	NA	
Total Levies	132,429	140,192	177,074	5.9	26.3	
<b>Belleville</b>						
Tax Lid Levies	220,130	233,574	201,724	6.1	-13.6	215,353
Exempt Levies	52,945	63,694	121,921	20.3	91.4	
Total Levies	273,075	297,268	323,645	8.9	8.9	
<b>Beloit</b>						
Tax Lid Levies	347,511	282,300	292,800	-18.8	3.7	375,796
Exempt Levies	80,017	132,586	146,367	65.7	10.4	
Total Levies	427,528	414,886	439,167	-3.0	5.9	
<b>Bonner Springs</b>						
Tax Lid Levies	909,874	439,349	485,852	-51.7	10.6	872,406
Exempt Levies	337,336	653,872	624,942	93.8	-4.4	
Total Levies	1,247,210	1,093,221	1,110,794	-12.3	1.6	
<b>Burlington</b>						
Tax Lid Levies	134,190	144,051	147,329	7.3	2.3	147,329
Exempt Levies	115,683	98,338	93,526	-15.0	-4.9	
Total Levies	249,873	242,389	240,855	-3.0	-0.6	
<b>Chanute</b>						
Tax Lid Levies	330,515	341,562	342,556	3.3	0.3	342,589
Exempt Levies	735,866	696,285	689,210	-5.4	-1.0	
Total Levies	1,066,381	1,037,847	1,031,766	-2.7	-0.6	
<b>Cherryvale</b>						
Tax Lid Levies	165,176	167,620	147,525	1.5	-12.0	174,554
Exempt Levies	44,278	42,522	73,493	-4.0	72.8	
Total Levies	209,454	210,142	221,018	0.3	5.2	
<b>Clay Center</b>						
Tax Lid Levies	386,481	398,376	416,860	3.1	4.6	437,396
Exempt Levies	156,465	152,347	132,263	-2.6	-13.2	
Total Levies	542,946	550,723	549,123	1.4	-0.3	

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# Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Coffeyville</b>						
Tax Lid Levies	466,329	512,366	461,095	9.9	-10.0	559,091
Exempt Levies	872,668	834,067	890,392	-4.4	6.8	
Total Levies	1,338,997	1,346,433	1,351,487	0.6	0.4	
<b>Colby</b>						
Tax Lid Levies	310,002	186,532	NA	-39.8	NA	261,019
Exempt Levies	314,866	437,671	653,787	39.0	49.4	
Total Levies	624,868	624,203	653,787	-0.1	4.7	
<b>Columbus</b>						
Tax Lid Levies	123,620	124,397	127,772	0.6	2.7	127,772
Exempt Levies	72,088	92,596	96,577	28.4	4.3	
Total Levies	195,708	216,993	224,349	10.9	3.4	
<b>Concordia</b>						
Tax Lid Levies	329,628	NA	NA	NA	NA	548,365
Exempt Levies	355,871	685,499	782,197	92.6	14.1	
Total Levies	685,499	685,499	782,197	0.0	14.1	
<b>Derby</b>						
Tax Lid Levies	1,056,049	756,781	933,639	-28.3	23.4	1,410,600
Exempt Levies	613,162	743,026	1,082,380	21.2	45.7	
Total Levies	1,669,211	1,499,807	2,016,019	-10.1	34.4	
<b>Dodge City</b>						
Tax Lid Levies	1,229,783	NA	NA	NA	NA	1,553,091
Exempt Levies	1,557,073	2,993,299	2,993,299	92.2	0.0	
Total Levies	2,786,856	2,993,299	2,993,299	7.4	0.0	
<b>Edwardsville</b>						
Tax Lid Levies	237,566	366,828	402,890	54.4	9.8	549,442
Exempt Levies	123,360	184,393	142,750	49.5	-22.6	
Total Levies	360,926	551,221	545,640	52.7	-1.0	
<b>El Dorado</b>						
Tax Lid Levies	701,091	668,296	NA	-4.7	NA	1,345,999
Exempt Levies	557,099	687,504	1,448,130	23.4	110.6	
Total Levies	1,258,190	1,355,800	1,448,130	7.8	6.8	

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# Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Ellinwood</b>						
Tax Lid Levies	85,800	72,041	70,484	-16.0	-2.2	70,484
Exempt Levies	33,293	33,634	31,980	1.0	-4.9	
Total Levies	119,093	105,675	102,464	-11.3	-3.0	
<b>Emporia</b>						
Tax Lid Levies	2,292,482	2,500,628	2,639,405	9.1	5.5	2,695,106
Exempt Levies	1,009,111	881,785	909,389	-12.6	3.1	
Total Levies	3,301,593	3,382,413	3,548,794	2.4	4.9	
<b>Eudora</b>						
Tax Lid Levies	63,872	63,061	88,465	-1.3	40.3	133,245
Exempt Levies	28,289	34,317	23,306	21.3	-32.1	
Total Levies	92,161	97,378	111,771	5.7	14.8	
<b>Eureka</b>						
Tax Lid Levies	196,442	197,083	199,887	0.3	1.4	199,887
Exempt Levies	222,279	225,030	217,723	1.2	-3.2	
Total Levies	418,721	422,113	417,610	0.8	-1.1	
<b>Fairway</b>						
Tax Lid Levies	314,949	346,186	346,186	9.9	0.0	387,624
Exempt Levies	64,287	70,000	70,000	8.9	0.0	
Total Levies	379,236	416,186	416,186	9.7	0.0	
<b>Fort Scott</b>						
Tax Lid Levies	793,755	844,287	900,941	6.4	6.7	1,052,900
Exempt Levies	132,041	116,161	157,593	-12.0	35.7	
Total Levies	925,796	960,448	1,058,534	3.7	10.2	
<b>Fredonia</b>						
Tax Lid Levies	48,679	49,386	51,447	1.5	4.2	51,447
Exempt Levies	184,696	260,091	221,189	40.8	-15.0	
Total Levies	233,375	309,477	272,636	32.6	-11.9	
<b>Frontenac</b>						
Tax Lid Levies	24,592	76,664	79,259	211.7	3.4	126,428
Exempt Levies	68,705	17,649	26,493	-74.3	50.1	
Total Levies	93,297	94,313	105,752	1.1	12.1	

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Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Galena</b>						
Tax Lid Levies	101,422	109,271	107,113	7.7	-2.0	107,113
Exempt Levies	51,679	52,691	66,002	2.0	25.3	
Total Levies	153,101	161,962	173,115	5.8	6.9	
<b>Garden City</b>						
Tax Lid Levies	1,031,150	739,910	817,300	-28.2	10.5	1,451,191
Exempt Levies	920,910	1,177,231	1,133,600	27.8	-3.7	
Total Levies	1,952,060	1,917,141	1,950,900	-1.8	1.8	
<b>Gardner</b>						
Tax Lid Levies	189,416	214,902	263,561	13.5	22.6	392,091
Exempt Levies	80,963	57,235	15,071	-29.3	-73.7	
Total Levies	270,379	272,137	278,632	0.7	2.4	
<b>Garnett</b>						
Tax Lid Levies	205,803	229,339	231,702	11.4	1.0	231,702
Exempt Levies	132,597	120,348	122,013	-9.2	1.4	
Total Levies	338,400	349,687	353,715	3.3	1.2	
<b>Girard</b>						
Tax Lid Levies	159,136	160,630	173,867	0.9	8.2	173,867
Exempt Levies	87,364	98,579	120,923	12.8	22.7	
Total Levies	246,500	259,209	294,790	5.2	13.7	
<b>Goodland</b>						
Tax Lid Levies	313,228	196,824	209,800	-37.2	6.6	541,185
Exempt Levies	143,392	261,043	261,735	82.0	0.3	
Total Levies	456,620	457,867	471,535	0.3	3.0	
<b>Great Bend</b>						
Tax Lid Levies	1,976,700	1,896,700	2,023,500	-4.0	6.7	2,518,090
Exempt Levies	767,500	767,500	672,500	0.0	-12.4	
Total Levies	2,744,200	2,664,200	2,696,000	-2.9	1.2	
<b>Hays</b>						
Tax Lid Levies	397,789	647,740	823,284	62.8	27.1	896,176
Exempt Levies	1,711,230	1,775,208	1,959,670	3.7	10.4	
Total Levies	2,109,019	2,422,948	2,782,954	14.9	14.9	

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Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Haysville</b>						
Tax Lid Levies	NA	NA	NA	NA	NA	524,145
Exempt Levies	684,315	756,327	893,691	10.5	18.2	
Total Levies	684,315	756,327	893,691	10.5	18.2	
<b>Herington</b>						
Tax Lid Levies	132,485	154,695	147,689	16.8	-4.5	147,689
Exempt Levies	228,590	206,380	218,323	-9.7	5.8	
Total Levies	361,075	361,075	366,012	0.0	1.4	
<b>Hesston</b>						
Tax Lid Levies	161,658	170,425	212,510	5.4	24.7	315,854
Exempt Levies	272,702	254,397	219,536	-6.7	-13.7	
Total Levies	434,360	424,822	432,046	-2.2	1.7	
<b>Hiawatha</b>						
Tax Lid Levies	173,820	177,155	178,041	1.9	0.5	178,041
Exempt Levies	279,719	287,314	318,499	2.7	10.9	
Total Levies	453,539	464,469	496,540	2.4	6.9	
<b>Hillsboro</b>						
Tax Lid Levies	79,649	70,997	NA	-10.9	NA	150,005
Exempt Levies	162,120	205,640	307,533	26.8	49.5	
Total Levies	241,769	276,637	307,533	14.4	11.2	
<b>Hoisington</b>						
Tax Lid Levies	118,277	96,248	131,657	-18.6	36.8	131,657
Exempt Levies	119,383	116,125	136,404	-2.7	17.5	
Total Levies	237,660	212,373	268,061	-10.6	26.2	
<b>Holton</b>						
Tax Lid Levies	100,502	103,317	121,918	2.8	18.0	112,306
Exempt Levies	171,952	217,879	224,362	26.7	3.0	
Total Levies	272,454	321,196	346,280	17.9	7.8	
<b>Hugoton</b>						
Tax Lid Levies	280,165	283,025	285,739	1.0	1.0	320,725
Exempt Levies	0	0	0	NA	NA	
Total Levies	280,165	283,025	285,739	1.0	1.0	

1.34



Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Hutchinson</b>						
Tax Lid Levies	2,069,571	2,298,560	1,814,868	11.1	-21.0	2,313,927
Exempt Levies	3,630,492	3,317,207	3,827,636	-8.6	15.4	
Total Levies	5,700,063	5,615,767	5,642,504	-1.5	0.5	
<b>Independence</b>						
Tax Lid Levies	708,908	818,145	585,765	15.4	-28.4	1,411,971
Exempt Levies	754,554	717,544	781,175	-4.9	8.9	
Total Levies	1,463,462	1,535,689	1,366,940	4.9	-11.0	
<b>Iola</b>						
Tax Lid Levies	280,474	275,987	NA	-1.6	NA	543,042
Exempt Levies	203,247	211,088	491,842	3.9	133.0	
Total Levies	483,721	487,075	491,842	0.7	1.0	
<b>Junction City</b>						
Tax Lid Levies	877,684	906,625	1,005,824	3.3	10.9	1,005,824
Exempt Levies	1,676,065	1,860,007	2,184,217	11.0	17.4	
Total Levies	2,553,749	2,766,632	3,190,041	8.3	15.3	
<b>Kansas City</b>						
Tax Lid Levies	24,180,211	25,851,277	27,072,914	6.9	4.7	33,190,633
Exempt Levies	5,346,137	5,868,016	6,145,393	9.8	4.7	
Total Levies	29,526,348	31,719,293	33,218,307	7.4	4.7	
<b>Kingman</b>						
Tax Lid Levies	266,276	280,176	248,804	5.2	-11.2	283,804
Exempt Levies	220,689	225,678	267,335	2.3	18.5	
Total Levies	486,965	505,854	516,139	3.9	2.0	
<b>Lansing</b>						
Tax Lid Levies	275,138	325,904	270,678	18.5	-16.9	341,886
Exempt Levies	121,556	114,382	207,882	-5.9	81.7	
Total Levies	396,694	440,286	478,560	11.0	8.7	
<b>Larned</b>						
Tax Lid Levies	352,066	NA	NA	NA	NA	NA
Exempt Levies	380,510	739,584	797,895	94.4	7.9	
Total Levies	732,576	739,584	797,895	1.0	7.9	

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Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Lawrence						
Tax Lid Levies	3,685,634	2,926,950	4,204,057	-20.6	43.6	6,367,128
Exempt Levies	2,889,532	4,518,700	3,444,947	56.4	-23.8	
Total Levies	6,575,166	7,445,650	7,649,004	13.2	2.7	
Leavenworth						
Tax Lid Levies	1,614,020	1,956,387	1,921,879	21.2	-1.8	2,496,015
Exempt Levies	2,119,640	2,205,401	2,232,122	4.0	1.2	
Total Levies	3,733,660	4,161,788	4,154,001	11.5	-0.2	
Leawood						
Tax Lid Levies	1,665,675	3,532,460	3,586,241	112.1	1.5	3,946,328
Exempt Levies	1,824,576	754,476	944,748	-58.6	25.2	
Total Levies	3,490,251	4,286,936	4,530,989	22.8	5.7	
Lenexa						
Tax Lid Levies	1,852,796	1,830,091	2,327,002	-1.2	27.2	3,796,000
Exempt Levies	7,759,885	8,537,041	8,139,962	10.0	-4.7	
Total Levies	9,612,681	10,367,132	10,466,964	7.8	1.0	
Liberal						
Tax Lid Levies	1,359,673	1,359,673	1,359,697	0.0	0.0	1,424,159
Exempt Levies	390,575	390,575	579,093	0.0	48.3	
Total Levies	1,750,248	1,750,248	1,938,790	0.0	10.8	
Lindsborg						
Tax Lid Levies	108,574	132,465	NA	22.0	NA	188,989
Exempt Levies	171,112	150,664	301,963	-12.0	100.4	
Total Levies	279,686	283,129	301,963	1.2	6.7	
Lyons						
Tax Lid Levies	119,132	165,936	195,032	39.3	17.5	328,627
Exempt Levies	109,191	106,225	115,925	-2.7	9.1	
Total Levies	228,323	272,161	310,957	19.2	14.3	
Manhattan						
Tax Lid Levies	2,452,131	3,008,753	2,727,504	22.7	-9.3	3,563,726
Exempt Levies	2,832,981	2,626,256	2,980,440	-7.3	13.5	
Total Levies	5,285,112	5,635,009	5,707,944	6.6	1.3	

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Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Marysville</b>						
Tax Lid Levies	222,693	207,260	242,407	-6.9	17.0	242,407
Exempt Levies	305,038	348,720	345,440	14.3	-0.9	
Total Levies	527,731	555,980	587,847	5.4	5.7	
<b>McPherson</b>						
Tax Lid Levies	949,372	NA	NA	NA	NA	1,208,129
Exempt Levies	952,695	2,031,003	2,236,088	113.2	10.1	
Total Levies	1,902,067	2,031,003	2,236,088	6.8	10.1	
<b>Medicine Lodge</b>						
Tax Lid Levies	184,454	136,486	138,442	-26.0	1.4	190,562
Exempt Levies	132,565	167,761	180,953	26.5	7.9	
Total Levies	317,019	304,247	319,395	-4.0	5.0	
<b>Merriam</b>						
Tax Lid Levies	517,259	515,058	648,771	-0.4	26.0	651,900
Exempt Levies	1,201,035	1,238,062	1,233,888	3.1	-0.3	
Total Levies	1,718,294	1,753,120	1,882,659	2.0	7.4	
<b>Mission</b>						
Tax Lid Levies	413,553	436,313	408,741	5.5	-6.3	458,828
Exempt Levies	0	0	0	NA	NA	
Total Levies	413,553	436,313	408,741	5.5	-6.3	
<b>Mission Hills</b>						
Tax Lid Levies	N/A	NA	NA	NA	NA	1,135,565
Exempt Levies	1,281,645	1,224,424	1,226,665	-4.5	0.2	
Total Levies	1,281,645	1,224,424	1,226,665	-4.5	0.2	
<b>Mulvane</b>						
Tax Lid Levies	316,028	340,550	349,684	7.8	2.7	349,684
Exempt Levies	213,722	251,853	268,125	17.8	6.5	
Total Levies	529,750	592,403	617,809	11.8	4.3	
<b>Neodesha</b>						
Tax Lid Levies	84,402	56,157	75,501	-33.5	34.4	104,894
Exempt Levies	102,256	130,551	105,976	27.7	-18.8	
Total Levies	186,658	186,708	181,477	0.0	-2.8	

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# Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Newton						
Tax Lid Levies	1,460,328	1,470,000	1,688,210	0.7	14.8	2,438,518
Exempt Levies	1,014,081	980,644	1,158,143	-3.3	18.1	
Total Levies	2,474,409	2,450,644	2,846,353	-1.0	16.1	
Norton						
Tax Lid Levies	345,661	293,973	307,177	-15.0	4.5	361,880
Exempt Levies	111,531	168,445	155,241	51.0	-7.8	
Total Levies	457,192	462,418	462,418	1.1	0.0	
Olathe						
Tax Lid Levies	3,674,325	3,889,415	3,937,236	5.9	1.2	9,425,971
Exempt Levies	5,517,164	5,961,177	6,099,245	8.0	2.3	
Total Levies	9,191,489	9,850,592	10,036,481	7.2	1.9	
Osage City						
Tax Lid Levies	144,211	NA	NA	NA	NA	NA
Exempt Levies	87,167	218,469	251,762	150.6	15.2	
Total Levies	231,378	218,469	251,762	-5.6	15.2	
Osawatomie						
Tax Lid Levies	88,966	94,411	87,539	6.1	-7.3	94,170
Exempt Levies	270,776	220,681	343,310	-18.5	55.6	
Total Levies	359,742	315,092	430,849	-12.4	36.7	
Ottawa						
Tax Lid Levies	618,056	479,308	458,701	-22.4	-4.3	652,093
Exempt Levies	758,459	969,051	1,019,579	27.8	5.2	
Total Levies	1,376,515	1,448,359	1,478,280	5.2	2.1	
Overland Park						
Tax Lid Levies	8,778,000	9,379,000	10,664,000	6.8	13.7	21,528,792
Exempt Levies	0	0	0	NA	NA	
Total Levies	8,778,000	9,379,000	10,664,000	6.8	13.7	
Paola						
Tax Lid Levies	365,607	339,570	351,400	-7.1	3.5	359,147
Exempt Levies	354,296	356,730	423,684	0.7	18.8	
Total Levies	719,903	696,300	775,084	-3.3	11.3	

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# Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Park City</b>						
Tax Lid Levies	98,106	71,110	158,395	-27.5	122.7	232,657
Exempt Levies	180,369	215,497	217,061	19.5	0.7	
Total Levies	278,475	286,607	375,456	2.9	31.0	
<b>Parsons</b>						
Tax Lid Levies	1,076,195	1,038,098	1,062,041	-3.5	2.3	1,287,480
Exempt Levies	440,242	478,339	521,333	8.7	9.0	
Total Levies	1,516,437	1,516,437	1,583,374	0.0	4.4	
<b>Phillipsburg</b>						
Tax Lid Levies	139,485	141,229	142,183	1.3	0.7	142,183
Exempt Levies	217,637	222,392	237,254	2.2	6.7	
Total Levies	357,122	363,621	379,437	1.8	4.3	
<b>Pittsburg</b>						
Tax Lid Levies	1,138,917	1,094,508	1,514,619	-3.9	38.4	2,198,996
Exempt Levies	868,008	950,801	892,268	9.5	-6.2	
Total Levies	2,006,925	2,045,309	2,406,887	1.9	17.7	
<b>Plainville</b>						
Tax Lid Levies	114,139	114,603	115,203	0.4	0.5	115,203
Exempt Levies	76,500	76,036	126,685	-0.6	66.6	
Total Levies	190,639	190,639	241,888	0.0	26.9	
<b>Prairie Village</b>						
Tax Lid Levies	1,906,880	2,130,218	2,136,200	11.7	0.3	2,136,289
Exempt Levies	273,120	260,154	271,270	-4.7	4.3	
Total Levies	2,180,000	2,390,372	2,407,470	9.7	0.7	
<b>Pratt</b>						
Tax Lid Levies	283,381	NA	NA	NA	NA	327,986
Exempt Levies	339,172	636,268	637,965	87.6	0.3	
Total Levies	622,553	636,268	637,965	2.2	0.3	
<b>Roeland Park</b>						
Tax Lid Levies	142,970	163,421	162,703	14.3	-0.4	213,780
Exempt Levies	129,112	116,894	122,397	-9.5	4.7	
Total Levies	272,082	280,315	285,100	3.0	1.7	

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Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Russell</b>						
Tax Lid Levies	NA	NA	NA	NA	NA	340,437
Exempt Levies	598,196	539,169	555,222	-9.9	3.0	
Total Levies	598,196	539,169	555,222	-9.9	3.0	
<b>Salina</b>						
Tax Lid Levies	1,613,889	1,806,198	1,204,298	11.9	-33.3	3,472,660
Exempt Levies	2,888,224	2,976,934	3,677,976	3.1	23.5	
Total Levies	4,502,113	4,783,132	4,882,274	6.2	2.1	
<b>Scott City</b>						
Tax Lid Levies	535,025	540,000	623,698	0.9	15.5	704,013
Exempt Levies	50,050	45,075	51,100	-9.9	13.4	
Total Levies	585,075	585,075	674,798	0.0	15.3	
<b>Shawnee</b>						
Tax Lid Levies	1,576,404	1,579,314	1,596,349	0.2	1.1	1,934,834
Exempt Levies	2,164,853	3,089,830	3,123,552	42.7	1.1	
Total Levies	3,741,257	4,669,144	4,719,901	24.8	1.1	
<b>Topeka</b>						
Tax Lid Levies	12,208,777	13,117,161	6,695,610	7.4	-49.0	15,114,654
Exempt Levies	6,703,548	6,464,659	13,361,240	-3.6	106.7	
Total Levies	18,912,325	19,581,820	20,056,850	3.5	2.4	
<b>Ulysses</b>						
Tax Lid Levies	302,988	301,257	259,747	-0.6	-13.8	303,652
Exempt Levies	185,218	202,805	182,603	9.5	-10.0	
Total Levies	488,206	504,062	442,350	3.2	-12.2	
<b>Valley Center</b>						
Tax Lid Levies	122,970	135,984	153,533	10.6	12.9	131,333
Exempt Levies	308,520	313,287	267,640	1.5	-14.6	
Total Levies	431,490	449,271	421,173	4.1	-6.3	
<b>Wakeeney</b>						
Tax Lid Levies	224,318	262,802	289,949	17.2	10.3	327,630
Exempt Levies	103,746	84,029	122,309	-19.0	45.6	
Total Levies	328,064	346,831	412,258	5.7	18.9	

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# Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
<b>Wamego</b>						
Tax Lid Levies	61,018	145,680	139,870	138.7	-4.0	140,202
Exempt Levies	289,739	207,211	188,414	-28.5	-9.1	
Total Levies	350,757	352,891	328,284	0.6	-7.0	
<b>Wellington</b>						
Tax Lid Levies	843,900	846,233	955,741	0.3	12.9	1,160,188
Exempt Levies	199,515	205,698	279,091	3.1	35.7	
Total Levies	1,043,415	1,051,931	1,234,832	0.8	17.4	
<b>Wichita</b>						
Tax Lid Levies	28,168,136	28,925,360	33,270,620	2.7	15.0	37,308,713
Exempt Levies	14,510,131	14,945,439	11,489,830	3.0	-23.1	
Total Levies	42,678,267	43,870,799	44,760,450	2.8	2.0	
<b>Winfield</b>						
Tax Lid Levies	681,225	729,895	765,154	7.1	4.8	760,924
Exempt Levies	964,712	1,031,613	1,090,107	6.9	5.7	
Total Levies	1,645,937	1,761,508	1,855,261	7.0	5.3	
<b>Totals</b>	<u>221,281,077</u>	<u>233,046,676</u>	<u>242,841,934</u>	<u>5.3</u>	<u>4.2</u>	