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F: (785) 354-4186 www.lkm.org

To: Senate Assessment and Taxation Committee

From: Trey Cocking, Deputy Director

Date: February 11, 2021

RE: Testimony in opposition to Senate Bill 87

Good Morning Madam Chair and Committee Members and thank you for allowing the League of Kansas Municipalities to testify in opposition to Senate Bill 87.

Maintaining the current countywide sales tax distribution formula is imperative to cities across Kansas. This is an <u>issue</u> from Johnson County cities to Johnson City. This is an issue from the City of Wichita (population 389,255) to the City of Fredrick (population 9). The revenue sharing process in KSA 12-192 has been in law since 1978 and the formula has worked. In 2020, 492 Kansas cities received a total of \$271,112,274 and 82 Kansas counties received \$214,258,925 through the formula.

Many cities across the state use the proceeds from this tax in lieu of property taxes and to pay debt service. If this law went into effect, it would cause cities to have to raise property taxes or cut vital city services relied upon and expected by their citizens. There is no guarantee that an interlocal agreement could be agreed to between cities and the county, let alone approved by the Attorney General as required under law.

The 1978 formula was the result of compromise and working together to find a funding source for both counties and cities. In most cases, the vast majority of the sales tax is generated inside city limits and there has been a recognition that a portion of those sales tax dollars should stay where they are generated.

The current property tax for counties does not benefit city residents. City property taxpayers pay the same tax for county roads and bridges, noxious weeds, sheriff patrol as county residents that live outside of city limits. In many cases, those tax dollars are used extensively outside city limits and this legislation gives no guarantees to city residents that the status quo of spending by county commissions primarily outside city limits would change. Changing this sales tax structure would put further weight on city residents to pay the cost of county services with no direct benefit.

We would urge this Committee to look at alternatives to this bill, and not report this bill out of Committee.

| County | Unit | 2020 Actual | % | SB 87 Proj. 2022 | % |
|----------|-----------------------|-------------|------|------------------|---------------|
| Allen | | | | | |
| | Allen County | \$590,066 | 54% | \$ 1,096,793.3 | 2 100% |
| | Bassett | \$955 | | | 0 0 |
| | Elsomore | \$3,144 | | | 0 0 |
| | Gas | \$25,722 | 2% | | 0 0 |
| | Humboldt | \$117,557 | 11% | | 0 0 |
| | Iola | \$301,727 | 28% | | 0 0 |
| | LaHarpe | \$27,544 | 3% | | 0 0 |
| | Moran | \$25,412 | 2% | | 0 0 |
| _ | Savonburg | \$4,666 | 0% | | 0 0 |
| Anderson | Andrew Country | ¢744.620 | 770/ | ¢4.44.4.4 | -4 4000/ |
| | Anderson County | \$744,638 | | | |
| | Colony | \$31,679 | | | \$0 0% |
| | Garnett | \$289,573 | | | %0 0% |
| | Greeley | \$24,127 | | | %0 0% |
| | Kincaid | \$10,292 | | | %0 0% |
| | Lone Elm | \$1,628 | | | \$0 0% |
| | Westphalia | \$12,218 | 1% | | \$0 0% |
| | Bourbon County | \$1,173,477 | 41% | \$2,022,36 | 66 100% |
| | Bronson | \$26,062 | 1% | | \$0 0% |
| | Fort Scott | \$770,441 | 27% | | \$0 0% |
| | Fulton | \$13,164 | 0% | | \$0 0% |
| | Mapleton | \$5,801 | 0% | | \$0 0% |
| | Redfield | \$10,890 | 0% | | \$0 0% |
| | Uniontown | \$22,532 | 1% | | \$0 0% |
| ranklin | | | | | |
| | Franklin County | \$2,473,105 | 55% | \$4,525,57 | 73 100% |
| | Lane | \$20,957 | 0% | | \$0 0% |
| | Ottawa | \$1,571,829 | 35% | | \$0 0% |
| | Pomona | \$86,760 | 2% | | \$0 0% |
| | Princeton | \$26,305 | 1% | | \$0 0% |
| | Rantoul | \$17,332 | 0% | | \$0 0% |
| | Richmond | \$54,225 | 1% | 9 | \$0 0% |
| | Wellsville | \$237,153 | 5% | | \$0 0% |
| | Williamsburg | \$37,907 | 1% | | \$0 0% |
| Linn | | | | | |
| D. 41 1 | Dedicated Only | \$1,013,972 | 0% | | |
| Miami | Miami County | ¢2 022 740 | 640/ | ¢4 044 0 | 46 100% |
| | Miami County | \$3,033,719 | | | |
| | Fontana | \$18,679 | | | %0 0% |
| | Louisburg | \$479,707 | | | %0 0 % |
| | Osawatomie | \$462,440 | | | 0% |
| | Paola | \$635,522 | | | \$0 0% |
| | Spring Hill | \$314,580 | 6% | | \$0 0% |
| | | | | | |

Senator Sen. Tyson

| County Barber | Unit | 2020 Actual | % | SB 8 | 87 Proj. 2022 % | Ś |
|------------------|----------------------|--------------|--------|------|-----------------|------|
| | Barber County | \$422,260 |) | 56% | \$755,792 | 100% |
| | Hardtner | \$15,518 | 3 | 2% | \$0 | 0% |
| | Hazelton | \$8,310 |) | 1% | \$0 | 0% |
| | Isabel | \$7,059 |) | 1% | \$0 | 0% |
| | Kiowa | \$91,855 | ; | 12% | \$0 | 0% |
| | Medicine Lodge | \$192,568 | } | 25% | \$0 | 0% |
| | Sharon | \$14,067 | • | 2% | \$0 | 0% |
| | Sun City | \$4,155 | · • | 1% | \$0 | 0% |
| Comanche | | | | | | |
| Cavilar | No County Tax | | | | | |
| Cowley | Dedicated Only | \$1,404 | ļ | 0% | | |
| Harper | | | | | | |
| | No County Tax | | | | | |
| Kingman | Dedicated Only | \$1,848,714 | ļ | 0% | | |
| Sedgwich | Sedgwick County | \$30,877,745 | | 28% | \$108,879,950 | 100% |
| | Andale | \$169,428 | | 0% | \$0 | 0% |
| | Bel Aire | \$1,391,768 | | 1% | \$0 | 0% |
| | Bentley | \$81,777 | | 0% | \$0 | 0% |
| | Cheney | \$388,350 | | 0% | \$0 | 0% |
| | , Clearwater | \$452,650 | | 0% | \$ 0 | 0% |
| | Colwich | \$286,698 | | 0% | \$0 | 0% |
| | Derby | \$4,673,810 | | 4% | \$ 0 | 0% |
| | Eastborough | \$237,827 | | 0% | \$0 | 0% |
| | Garden Plain | \$164,457 | , | 0% | \$0 | 0% |
| | Goddard | \$763,948 | } | 1% | \$0 | 0% |
| | Haysville | \$1,732,386 | ,) | 2% | \$0 | 0% |
| | Kechi | \$347,195 | ; | 0% | \$0 | 0% |
| | Maize | \$931,218 | } | 1% | \$0 | 0% |
| | Mount Hope | \$126,093 | } | 0% | \$0 | 0% |
| | Mulvane | \$860,606 | ; | 1% | \$0 | 0% |
| | Park City | \$1,503,185 | , | 1% | \$0 | 0% |
| | Sedgwick | \$43,883 | } | 0% | \$0 | 0% |
| | Valley Center | \$1,304,486 | ; | 1% | \$0 | 0% |
| | Viola | \$16,749 |) | 0% | \$0 | 0% |
| | Wichita | \$62,525,690 |) | 57% | \$0 | 0% |
| Sumner | | 40.00 | | 001 | * - | |
| | Dedicated Only | \$2,884,208 | 3 | 0% | \$0 | |
| | | | | | | |

Senator Sen. Alley

| Senator Sen. Holland | County | Unit | 2020 Actual | % | SB 87 | 7 Proj. 2022 | % | |
|-----------------------------|-------------|---------------------------|--------------|----------|-------|--------------|------------|------|
| | Douglas | Douglas County | \$7,446,470 |) | 36% | \$20,401,3 | 324 | 100% |
| | J | Baldwin City | \$539,347 | | 3% | . , , | \$0 | 0% |
| | | Eudora | \$715,193 | | 4% | | \$0 | 0% |
| | | Lawrence | \$11,636,283 | | 57% | | \$0 | 0% |
| | | Lecompton | \$64,033 | | 0% | | \$0 | 0% |
| | | • | | | | | | |
| | Leavenworth | Leavenworth County | \$4,340,932 | 2 | 43% | | \$0 | 0% |
| | | Basehor | \$732,340 |) | 7% | | \$0 | 0% |
| | | Bonner Springs | \$464 | 1 | 0% | | \$0 | 0% |
| | | Desoto | \$283 | 3 | 0% | | \$0 | 0% |
| | | Easton | \$18,313 | L | 0% | | \$0 | 0% |
| | | Lansing | \$1,179,468 | 3 | 12% | | \$0 | 0% |
| | | Leavenworth | \$3,168,347 | 7 | 32% | | \$0 | 0% |
| | | Linwood | \$33,962 | 2 | 0% | | \$0 | 0% |
| | | Tonganoxie | \$571,733 | L | 6% | | \$0 | 0% |
| Senator Sen. Baumgardner | County | Unit | 2020 Actual | % | SB 87 | 7 Proj. 2022 | % | |
| Jen. Baamgaraner | Johnson | Johnson County | \$89,044,421 | 1 | 45% | \$186,416,8 | 261 | 100% |
| | Johnson | Bonner Springs | \$34,229 | | 0% | Ψ100,410,6 | \$0 | 0% |
| | | Desoto | \$1,001,176 | | 1% | | \$0 \$0 | 0% |
| | | Edgerton | \$473,619 | | 0% | | \$0 \$0 | 0% |
| | | Fairway | \$735,494 | | 0% | | \$0 \$0 | 0% |
| | | Gardner | \$3,002,872 | | 2% | | \$0 | 0% |
| | | Lake Quivira | \$170,455 | | 0% | | \$0 | 0% |
| | | Leawood | \$7,475,693 | | 4% | | \$0 | 0% |
| | | Lenexa | \$11,526,715 | | 6% | | \$0 | 0% |
| | | Merriam | \$2,059,177 | | 1% | | \$0 | 0% |
| | | Mission | \$1,457,792 | | 1% | | \$0 | 0% |
| | | Mission Hills | \$1,059,024 | | 1% | | \$0 | 0% |
| | | Mission Woods | \$43,492 | | 0% | | \$0 | 0% |
| | | Olathe | \$22,552,282 | L | 11% | | \$0 | 0% |
| | | Overlard Park | \$28,854,160 |) | 15% | | \$0 | 0% |
| | | Prairie Village | \$3,682,578 | 3 | 2% | | \$0 | 0% |
| | | Roeland Park | \$1,107,635 | 5 | 1% | | \$0 | 0% |
| | | Shawnee | \$11,014,915 | 5 | 6% | | \$0 | 0% |
| | | Spring Hill | \$770,153 | L | 0% | | \$0 | 0% |
| | | Westwood | \$272,789 | 9 | 0% | | \$0 | 0% |
| | | Westwood Hills | \$78,196 | 5 | 0% | | \$0 | 0% |
| | Miami | Miami County | \$3,033,719 |) | 61% | \$4,944,6 | 646 | 100% |
| | | Fontana | \$18,679 | | 0% | | \$0 | 0% |
| | | Louisburg | \$479,707 | | 10% | | \$0 | 0% |
| | | Osawatomie | \$462,440 |) | 9% | | \$0 | 0% |
| | | Paola | \$635,522 | <u> </u> | 13% | | \$0 | 0% |
| | | Spring Hill | \$314,580 |) | 6% | | \$0 | 0% |

| Senator Sen. Claeys | County | Unit | 2020 Actual | % | SB 87 Proj. 2022 | % | |
|------------------------|-----------|-------------------------|--------------|-----------------------------|------------------|-------|------|
| • | Dickinson | Dickinson County | \$1,376,448 | 529 | % \$2,625 | 5,460 | 100% |
| | | Abilene | \$663,670 | 259 | % | \$0 | 0% |
| | | Carlton | \$3,288 | 3 09 | % | \$0 | 0% |
| | | Chapman | \$122,185 | 5 5 | % | \$0 | 0% |
| | | Enterprise | \$72,175 | 39 | % | \$0 | 0% |
| | | Herrington | \$224,773 | 99 | % | \$0 | 0% |
| | | Норе | \$31,887 | ⁷ 1 ⁹ | % | \$0 | 0% |
| | | Manchester | \$7,269 | 0 | % | \$0 | 0% |
| | | Solomon | \$107,177 | 4 | % | \$0 | 0% |
| | | Woodbine | \$16,587 | 1' | % | \$0 | 0% |
| | Saline | Saline County | \$4,920,526 | 389 | % \$12,896 | 6,963 | 100% |
| | | Assaria | \$79,959 |) 19 | % | \$0 | 0% |
| | | Brookville | \$36,064 | 0 | % | \$0 | 0% |
| | | Gypsum | \$61,918 | 3 09 | % | \$0 | 0% |
| | | New Cambria | \$15,295 | 0 | % | \$0 | 0% |
| | | Salina | \$7,756,909 | 609 | % | \$0 | 0% |
| | | Smolan | \$26,292 | 2 0 | % | \$0 | 0% |
| Senator Sen. Corson | County | Unit | 2020 Actual | % | SB 87 Proj. 2022 | % | |
| | Johnson | Johnson County | \$89,044,421 | . 459 | % \$186,416 | 3,861 | 100% |
| | | Bonner Springs | \$34,229 | 0 | % | \$0 | 0% |
| | | Desoto | \$1,001,176 | 5 19 | % | \$0 | 0% |
| | | Edgerton | \$473,619 | 0 | % | \$0 | 0% |
| | | Fairway | \$735,494 | | % | \$0 | 0% |
| | | Gardner | \$3,002,871 | | % | \$0 | 0% |
| | | Lake Quivira | \$170,455 | | | \$0 | 0% |
| | | Leawood | \$7,475,693 | | % | \$0 | 0% |
| | | Lenexa | \$11,526,715 | | | \$0 | 0% |
| | | Merriam | \$2,059,177 | | % | \$0 | 0% |
| | | Mission | \$1,457,791 | | % | \$0 | 0% |
| | | Mission Hills | \$1,059,024 | | % | \$0 | 0% |
| | | Mission Woods | \$43,491 | | | \$0 | 0% |
| | | Olathe | \$22,552,281 | | | \$0 | 0% |
| | | Overlard Park | \$28,854,160 | | | \$0 | 0% |
| | | Prairie Village | \$3,682,578 | | % | \$0 | 0% |
| | | Roeland Park | \$1,107,635 | | % | \$0 | 0% |
| | | Shawnee | \$11,014,915 | | | \$0 | 0% |
| | | Spring Hill | \$770,151 | | | \$0 | 0% |
| | | Westwood | \$272,789 | | | \$0 | 0% |
| | | | | | | | |

| Senator Sen. Kerschen | County Sedgwick | Unit | 2020 Actual | % | SB 87 Proj. 2022 | % |
|--------------------------|--------------------|------------------------|--------------|-----|------------------|--------|
| | | Sedgwick County | \$30,877,745 | 28% | 6 \$108,879,95 | 0 100% |
| | | Andale | \$169,428 | 0% | 6 \$ | 0% |
| | | Bel Aire | \$1,391,768 | 19 | 6 \$ | 0% |
| | | Bentley | \$81,777 | 0% | 6 \$ | 0% |
| | | Cheney | \$388,350 | 0% | 6 \$ | 0% |
| | | Clearwater | \$452,650 | 0% | 6 \$ | 0% |
| | | Colwich | \$286,698 | 0% | 6 \$ | 0% |
| | | Derby | \$4,673,810 | 49 | 6 \$ | 0% |
| | | Eastborough | \$237,827 | 0% | 6 \$ | 0% |
| | | Garden Plain | \$164,457 | 0% | 6 \$ | 0% |
| | | Goddard | \$763,948 | 19 | 6 \$ | 0% |
| | | Haysville | \$1,732,386 | 29 | 6 \$ | 0% |
| | | Kechi | \$347,195 | 0% | 6 \$ | 0% |
| | | Maize | \$931,218 | 19 | 6 \$ | 0% |
| | | Mount Hope | \$126,093 | 0% | 6 \$ | 0% |
| | | Mulvane | \$860,606 | 19 | 6 \$ | 0% |
| | | Park City | \$1,503,185 | 19 | 6 \$ | 0% |
| | | Sedgwick | \$43,883 | 0% | 6 \$ | 0% |
| | | Valley Center | \$1,304,486 | 19 | 6 \$ | 0% |
| | | Viola | \$16,749 | 0% | 6 \$ | 0% |
| | | Wichita | \$62,525,690 | 57% | 6 \$ | 0% |
| | | | | | | |

| Senator Sen. Kloos | County Douglas | Unit | 2020 Actual | % | SB 87 Proj. 2022 \$0 | % 0% |
|-----------------------|-------------------|-----------------------|--------------|------|-----------------------------|-------------|
| | | Douglas County | \$7,446,470 | 36% | \$20,401,324 | 100% |
| | | Baldwin City | \$539,347 | 3% | \$0 | 0% |
| | | Eudora | \$715,193 | 4% | \$0 | 0% |
| | | Lawrence | \$11,636,281 | 57% | \$0 | 0% |
| | | Lecompton | \$64,033 | 0% | \$0 | 0% |
| | Jefferson | | | | | |
| | | Jefferson County | \$1,416,254 | 77% | \$1,828,851 | 100% |
| | | McLouth | \$58,441 | 3% | \$0 | 0% |
| | | Meriden | \$56,193 | 3% | \$0 | 0% |
| | | Nortonville | \$36,059 | 2% | \$0 | 0% |
| | | Oskaloosa | \$70,467 | 4% | \$0 | 0% |
| | | Ozawkie | \$35,266 | 2% | \$0 | 0% |
| | | Perry | \$52,916 | 3% | \$0 | 0% |
| | | Valley Falls | \$69,380 | 4% | \$0 | 0% |
| | | Winchester | \$33,874 | 2% | \$0 | 0% |
| | | w/o Dedicated | \$1,424,572 | 100% | \$0 | 0% |
| | | Osage County | \$875,242 | 61% | \$1,424,572 | 100% |
| | | Burlingame | \$54,654 | 4% | \$0 | 0% |
| | | Carbondale | \$82,411 | 6% | \$0 | 0% |
| | | Lyndon | \$67,939 | 5% | \$0 | 0% |
| | | Melvern | \$23,967 | 2% | \$0 | 0% |
| | | Olivet | \$3,229 | 0% | \$0 | 0% |
| | | Osage City | \$181,473 | 13% | \$0 | 0% |
| | | Overbrook | \$73,124 | 5% | \$0 | 0% |
| | | Quenemo | \$22,495 | | | 0% |
| | | Scranton | \$40,038 | 3% | \$0 | 0% |
| | Shawnee | Shawnee County | \$8,229,484 | 46% | \$18,040,076 | 100% |
| | | Auburn | \$73,008 | 0% | \$0 | 0% |
| | | Rossville | \$77,654 | 0% | \$0 | 0% |
| | | Silver Lake | \$91,228 | 1% | \$0 | 0% |
| | | Topeka | \$9,564,280 | 53% | \$0 | 0% |
| | | Willard | \$4,421 | 0% | \$0 | 0% |

| Senator Sen. Steffen | County | Unit | 2020 Actual | % | SB 8 | 37 Proj. 2022 | % | |
|-------------------------|----------|------------------------|-------------|---|------|---------------|-----|------|
| | Reno | | | | | | | |
| | | Reno County | \$3,943,44 | 7 | 33% | \$11,814 | 412 | 100% |
| | | Abbyville | \$18,69 | 0 | 0% | | \$0 | 0% |
| | | Arlington | \$76,83 | 6 | 1% | | \$0 | 0% |
| | | Buhler | \$171,44 | 4 | 1% | | \$0 | 0% |
| | | Haven | \$1,192,75 | 3 | 10% | | \$0 | 0% |
| | | Hutchinson | \$4,741,09 | 3 | 40% | | \$0 | 0% |
| | | Langdon | \$28,70 | 3 | 0% | | \$0 | 0% |
| | | Nickerson | \$118,03 | 4 | 1% | | \$0 | 0% |
| | | Partridge | \$27,10 | 5 | 0% | | \$0 | 0% |
| | | Levna | \$27,61 | 6 | 0% | | \$0 | 0% |
| | | Pretty Prairie | \$150,43 | 2 | 1% | | \$0 | 0% |
| | | South Hutchinson | \$321,72 | 0 | 3% | | \$0 | 0% |
| | | Sylvia | \$24,01 | 1 | 0% | | \$0 | 0% |
| | | The Highlands | \$23,23 | 2 | 0% | | \$0 | 0% |
| | | Turon | \$48,55 | 9 | 0% | | \$0 | 0% |
| | | Willowbrook | \$900,73 | 7 | 8% | | \$0 | 0% |
| Senator | County | Unit | 2020 Actual | % | SB 8 | 37 Proj. 2022 | % | |
| | Atchison | Atchison County | 135510567 | % | 47% | 2866363 | 70% | 0% |
| | | Atchison | \$1,393,60 | 4 | 49% | | \$0 | 0% |
| | | Effingham | \$65,15 | 2 | 2% | | \$0 | 0% |
| | | Huron | \$7,58 | 0 | 0% | | \$0 | 0% |
| | | Lancaster | \$29,00 | 1 | 1% | | \$0 | 0% |
| | | Muscotah | \$15,92 | 1 | 1% | | \$0 | 0% |

| County | Unit | 2020 Actual | % | SB 87 Proj. 2022 | % |
|----------|-----------------------|-------------|------|------------------|---------------|
| Allen | | | | | |
| | Allen County | \$590,066 | 54% | \$ 1,096,793.3 | 2 100% |
| | Bassett | \$955 | | | 0 0 |
| | Elsomore | \$3,144 | | | 0 0 |
| | Gas | \$25,722 | 2% | | 0 0 |
| | Humboldt | \$117,557 | 11% | | 0 0 |
| | Iola | \$301,727 | 28% | | 0 0 |
| | LaHarpe | \$27,544 | 3% | | 0 0 |
| | Moran | \$25,412 | 2% | | 0 0 |
| _ | Savonburg | \$4,666 | 0% | | 0 0 |
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| | Anderson County | \$744,638 | | | |
| | Colony | \$31,679 | | | \$0 0% |
| | Garnett | \$289,573 | | | %0 0% |
| | Greeley | \$24,127 | | | %0 0% |
| | Kincaid | \$10,292 | | | %0 0% |
| | Lone Elm | \$1,628 | | | \$0 0% |
| | Westphalia | \$12,218 | 1% | | \$0 0% |
| | Bourbon County | \$1,173,477 | 41% | \$2,022,36 | 66 100% |
| | Bronson | \$26,062 | 1% | | \$0 0% |
| | Fort Scott | \$770,441 | 27% | | \$0 0% |
| | Fulton | \$13,164 | 0% | | \$0 0% |
| | Mapleton | \$5,801 | 0% | | \$0 0% |
| | Redfield | \$10,890 | 0% | | \$0 0% |
| | Uniontown | \$22,532 | 1% | | \$0 0% |
| ranklin | | | | | |
| | Franklin County | \$2,473,105 | 55% | \$4,525,57 | 73 100% |
| | Lane | \$20,957 | 0% | | \$0 0% |
| | Ottawa | \$1,571,829 | 35% | | \$0 0% |
| | Pomona | \$86,760 | 2% | | \$0 0% |
| | Princeton | \$26,305 | 1% | | \$0 0% |
| | Rantoul | \$17,332 | 0% | | \$0 0% |
| | Richmond | \$54,225 | 1% | 9 | \$0 0% |
| | Wellsville | \$237,153 | 5% | | \$0 0% |
| | Williamsburg | \$37,907 | 1% | | \$0 0% |
| Linn | | | | | |
| D. 41 1 | Dedicated Only | \$1,013,972 | 0% | | |
| Miami | Miami County | ¢2 022 740 | 640/ | ¢4 044 0 | 46 100% |
| | Miami County | \$3,033,719 | | | |
| | Fontana | \$18,679 | | | %0 0% |
| | Louisburg | \$479,707 | | | %0 0 % |
| | Osawatomie | \$462,440 | | | 0% |
| | Paola | \$635,522 | | | 0% |
| | Spring Hill | \$314,580 | 6% | | \$0 0% |
| | | | | | |

Senator Sen. Tyson

| County Barber | Unit | 2020 Actual | % | SB 8 | 87 Proj. 2022 % | Ś |
|------------------|----------------------|--------------|--------|------|-----------------|------|
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| | Hardtner | \$15,518 | 3 | 2% | \$0 | 0% |
| | Hazelton | \$8,310 |) | 1% | \$0 | 0% |
| | Isabel | \$7,059 |) | 1% | \$0 | 0% |
| | Kiowa | \$91,855 | ; | 12% | \$0 | 0% |
| | Medicine Lodge | \$192,568 | } | 25% | \$0 | 0% |
| | Sharon | \$14,067 | • | 2% | \$0 | 0% |
| | Sun City | \$4,155 | · • | 1% | \$0 | 0% |
| Comanche | | | | | | |
| Cavilar | No County Tax | | | | | |
| Cowley | Dedicated Only | \$1,404 | ļ | 0% | | |
| Harper | | | | | | |
| | No County Tax | | | | | |
| Kingman | Dedicated Only | \$1,848,714 | ļ | 0% | | |
| Sedgwich | Sedgwick County | \$30,877,745 | | 28% | \$108,879,950 | 100% |
| | Andale | \$169,428 | | 0% | \$0 | 0% |
| | Bel Aire | \$1,391,768 | | 1% | \$0 | 0% |
| | Bentley | \$81,777 | | 0% | \$0 | 0% |
| | Cheney | \$388,350 | | 0% | \$0 | 0% |
| | , Clearwater | \$452,650 | | 0% | \$ 0 | 0% |
| | Colwich | \$286,698 | | 0% | \$0 | 0% |
| | Derby | \$4,673,810 | | 4% | \$ 0 | 0% |
| | Eastborough | \$237,827 | | 0% | \$0 | 0% |
| | Garden Plain | \$164,457 | , | 0% | \$0 | 0% |
| | Goddard | \$763,948 | } | 1% | \$0 | 0% |
| | Haysville | \$1,732,386 | ,) | 2% | \$0 | 0% |
| | Kechi | \$347,195 | ; | 0% | \$0 | 0% |
| | Maize | \$931,218 | } | 1% | \$0 | 0% |
| | Mount Hope | \$126,093 | } | 0% | \$0 | 0% |
| | Mulvane | \$860,606 | ; | 1% | \$0 | 0% |
| | Park City | \$1,503,185 | , | 1% | \$0 | 0% |
| | Sedgwick | \$43,883 | } | 0% | \$0 | 0% |
| | Valley Center | \$1,304,486 | ; | 1% | \$0 | 0% |
| | Viola | \$16,749 |) | 0% | \$0 | 0% |
| | Wichita | \$62,525,690 |) | 57% | \$0 | 0% |
| Sumner | | 40.00 | | 001 | * - | |
| | Dedicated Only | \$2,884,208 | 3 | 0% | \$0 | |
| | | | | | | |

Senator Sen. Alley

| Senator Sen. Holland | County | Unit | 2020 Actual | % | SB 87 | 7 Proj. 2022 | % | |
|-----------------------------|-------------|---------------------------|--------------|----------|-------|--------------|------------|------|
| | Douglas | Douglas County | \$7,446,470 |) | 36% | \$20,401,3 | 324 | 100% |
| | J | Baldwin City | \$539,347 | | 3% | . , , | \$0 | 0% |
| | | Eudora | \$715,193 | | 4% | | \$0 | 0% |
| | | Lawrence | \$11,636,283 | | 57% | | \$0 | 0% |
| | | Lecompton | \$64,033 | | 0% | | \$0 | 0% |
| | | • | | | | | | |
| | Leavenworth | Leavenworth County | \$4,340,932 | 2 | 43% | | \$0 | 0% |
| | | Basehor | \$732,340 |) | 7% | | \$0 | 0% |
| | | Bonner Springs | \$464 | 1 | 0% | | \$0 | 0% |
| | | Desoto | \$283 | 3 | 0% | | \$0 | 0% |
| | | Easton | \$18,313 | L | 0% | | \$0 | 0% |
| | | Lansing | \$1,179,468 | 3 | 12% | | \$0 | 0% |
| | | Leavenworth | \$3,168,347 | 7 | 32% | | \$0 | 0% |
| | | Linwood | \$33,962 | 2 | 0% | | \$0 | 0% |
| | | Tonganoxie | \$571,733 | L | 6% | | \$0 | 0% |
| Senator Sen. Baumgardner | County | Unit | 2020 Actual | % | SB 87 | 7 Proj. 2022 | % | |
| Jen. Baamgaraner | Johnson | Johnson County | \$89,044,421 | 1 | 45% | \$186,416,8 | 261 | 100% |
| | Johnson | Bonner Springs | \$34,229 | | 0% | Ψ100,410,6 | \$0 | 0% |
| | | Desoto | \$1,001,176 | | 1% | | \$0 \$0 | 0% |
| | | Edgerton | \$473,619 | | 0% | | \$0 \$0 | 0% |
| | | Fairway | \$735,494 | | 0% | | \$0 \$0 | 0% |
| | | Gardner | \$3,002,872 | | 2% | | \$0 | 0% |
| | | Lake Quivira | \$170,455 | | 0% | | \$0 | 0% |
| | | Leawood | \$7,475,693 | | 4% | | \$0 | 0% |
| | | Lenexa | \$11,526,715 | | 6% | | \$0 | 0% |
| | | Merriam | \$2,059,177 | | 1% | | \$0 | 0% |
| | | Mission | \$1,457,792 | | 1% | | \$0 | 0% |
| | | Mission Hills | \$1,059,024 | | 1% | | \$0 | 0% |
| | | Mission Woods | \$43,492 | | 0% | | \$0 | 0% |
| | | Olathe | \$22,552,282 | L | 11% | | \$0 | 0% |
| | | Overlard Park | \$28,854,160 |) | 15% | | \$0 | 0% |
| | | Prairie Village | \$3,682,578 | 3 | 2% | | \$0 | 0% |
| | | Roeland Park | \$1,107,635 | 5 | 1% | | \$0 | 0% |
| | | Shawnee | \$11,014,915 | 5 | 6% | | \$0 | 0% |
| | | Spring Hill | \$770,153 | L | 0% | | \$0 | 0% |
| | | Westwood | \$272,789 | 9 | 0% | | \$0 | 0% |
| | | Westwood Hills | \$78,196 | 5 | 0% | | \$0 | 0% |
| | Miami | Miami County | \$3,033,719 |) | 61% | \$4,944,6 | 646 | 100% |
| | | Fontana | \$18,679 | | 0% | | \$0 | 0% |
| | | Louisburg | \$479,707 | | 10% | | \$0 | 0% |
| | | Osawatomie | \$462,440 |) | 9% | | \$0 | 0% |
| | | Paola | \$635,522 | <u> </u> | 13% | | \$0 | 0% |
| | | Spring Hill | \$314,580 |) | 6% | | \$0 | 0% |

| Senator Sen. Claeys | County | Unit | 2020 Actual | % | SB 87 Proj. 2022 | % | |
|------------------------|-----------|-------------------------|--------------|------------------|------------------|-------|------|
| • | Dickinson | Dickinson County | \$1,376,448 | 529 | % \$2,625 | 5,460 | 100% |
| | | Abilene | \$663,670 | 25° | % | \$0 | 0% |
| | | Carlton | \$3,288 | 3 09 | % | \$0 | 0% |
| | | Chapman | \$122,185 | 5 5 | % | \$0 | 0% |
| | | Enterprise | \$72,175 | 39 | % | \$0 | 0% |
| | | Herrington | \$224,773 | 99 | % | \$0 | 0% |
| | | Норе | \$31,887 | ' 1 ⁴ | % | \$0 | 0% |
| | | Manchester | \$7,269 | 0 | % | \$0 | 0% |
| | | Solomon | \$107,177 | 4 | % | \$0 | 0% |
| | | Woodbine | \$16,587 | 1' | % | \$0 | 0% |
| | Saline | Saline County | \$4,920,526 | 389 | % \$12,896 | 6,963 | 100% |
| | | Assaria | \$79,959 |) 19 | % | \$0 | 0% |
| | | Brookville | \$36,064 | 0 | % | \$0 | 0% |
| | | Gypsum | \$61,918 | 3 09 | % | \$0 | 0% |
| | | New Cambria | \$15,295 | 0 | % | \$0 | 0% |
| | | Salina | \$7,756,909 | 609 | % | \$0 | 0% |
| | | Smolan | \$26,292 | 2 0 | % | \$0 | 0% |
| Senator Sen. Corson | County | Unit | 2020 Actual | % | SB 87 Proj. 2022 | % | |
| | Johnson | Johnson County | \$89,044,421 | . 459 | % \$186,416 | 3,861 | 100% |
| | | Bonner Springs | \$34,229 | 0 | % | \$0 | 0% |
| | | Desoto | \$1,001,176 | 5 19 | % | \$0 | 0% |
| | | Edgerton | \$473,619 | 0 | % | \$0 | 0% |
| | | Fairway | \$735,494 | | % | \$0 | 0% |
| | | Gardner | \$3,002,871 | | % | \$0 | 0% |
| | | Lake Quivira | \$170,455 | | | \$0 | 0% |
| | | Leawood | \$7,475,693 | | % | \$0 | 0% |
| | | Lenexa | \$11,526,715 | | | \$0 | 0% |
| | | Merriam | \$2,059,177 | | % | \$0 | 0% |
| | | Mission | \$1,457,791 | | % | \$0 | 0% |
| | | Mission Hills | \$1,059,024 | | % | \$0 | 0% |
| | | Mission Woods | \$43,491 | | | \$0 | 0% |
| | | Olathe | \$22,552,281 | | | \$0 | 0% |
| | | Overlard Park | \$28,854,160 | | | \$0 | 0% |
| | | Prairie Village | \$3,682,578 | | % | \$0 | 0% |
| | | Roeland Park | \$1,107,635 | | % | \$0 | 0% |
| | | Shawnee | \$11,014,915 | | | \$0 | 0% |
| | | Spring Hill | \$770,151 | | | \$0 | 0% |
| | | Westwood | \$272,789 | | | \$0 | 0% |
| | | | | | | | |

| Senator Sen. Kerschen | County Sedgwick | Unit | 2020 Actual | % | SB 87 Proj. 2022 | % |
|--------------------------|--------------------|------------------------|--------------|-----|------------------|--------|
| | | Sedgwick County | \$30,877,745 | 28% | 6 \$108,879,95 | 0 100% |
| | | Andale | \$169,428 | 0% | 6 \$ | 0% |
| | | Bel Aire | \$1,391,768 | 19 | 6 \$ | 0% |
| | | Bentley | \$81,777 | 0% | 6 \$ | 0% |
| | | Cheney | \$388,350 | 0% | 6 \$ | 0% |
| | | Clearwater | \$452,650 | 0% | 6 \$ | 0% |
| | | Colwich | \$286,698 | 0% | 6 \$ | 0% |
| | | Derby | \$4,673,810 | 49 | 6 \$ | 0% |
| | | Eastborough | \$237,827 | 0% | 6 \$ | 0% |
| | | Garden Plain | \$164,457 | 0% | 6 \$ | 0% |
| | | Goddard | \$763,948 | 19 | 6 \$ | 0% |
| | | Haysville | \$1,732,386 | 29 | 6 \$ | 0% |
| | | Kechi | \$347,195 | 0% | 6 \$ | 0% |
| | | Maize | \$931,218 | 19 | 6 \$ | 0% |
| | | Mount Hope | \$126,093 | 0% | 6 \$ | 0% |
| | | Mulvane | \$860,606 | 19 | 6 \$ | 0% |
| | | Park City | \$1,503,185 | 19 | 6 \$ | 0% |
| | | Sedgwick | \$43,883 | 0% | 6 \$ | 0% |
| | | Valley Center | \$1,304,486 | 19 | 6 \$ | 0% |
| | | Viola | \$16,749 | 0% | 6 \$ | 0% |
| | | Wichita | \$62,525,690 | 57% | 6 \$ | 0% |
| | | | | | | |

| Senator Sen. Kloos | County Douglas | Unit | 2020 Actual | % | SB 87 Proj. 2022 \$0 | % \$0 0% | |
|-----------------------|-------------------|-----------------------|--------------|-----|-----------------------------|--------------------|--|
| | | Douglas County | \$7,446,470 | 36% | \$20,401,324 | 100% | |
| | | Baldwin City | \$539,347 | 3% | \$0 | 0% | |
| | | Eudora | \$715,193 | 4% | \$0 | 0% | |
| | | Lawrence | \$11,636,281 | 57% | \$0 | 0% | |
| | | Lecompton | \$64,033 | 0% | \$0 | 0% | |
| | Jefferson | | | | | | |
| | | Jefferson County | \$1,416,254 | 77% | \$1,828,851 | 100% | |
| | | McLouth | \$58,441 | 3% | \$0 | 0% | |
| | | Meriden | \$56,193 | 3% | \$0 | 0% | |
| | | Nortonville | \$36,059 | 2% | \$0 | 0% | |
| | | Oskaloosa | \$70,467 | 4% | \$0 | 0% | |
| | | Ozawkie | \$35,266 | 2% | \$0 | 0% | |
| | | Perry | \$52,916 | 3% | \$0 | 0% | |
| | | Valley Falls | \$69,380 | 4% | \$0 | 0% | |
| | | Winchester | \$33,874 | 2% | \$0 | 0% | |
| | Osage | Osage County | \$875,242 | 61% | \$1,424,572 | 100% | |
| | | Burlingame | \$54,654 | 4% | \$0 | 0% | |
| | | Carbondale | \$82,411 | 6% | \$0 | 0% | |
| | | Lyndon | \$67,939 | 5% | \$0 | 0% | |
| | | Melvern | \$23,967 | 2% | \$0 | 0% | |
| | | Olivet | \$3,229 | 0% | \$0 | 0% | |
| | | Osage City | \$181,473 | 13% | \$0 | 0% | |
| | | Overbrook | \$73,124 | 5% | \$0 | 0% | |
| | | Quenemo | \$22,495 | | | | |
| | | Scranton | \$40,038 | 3% | \$0 | 0% | |
| | Shawnee | Shawnee County | \$8,229,484 | 46% | \$18,040,076 | 100% | |
| | | Auburn | \$73,008 | 0% | \$0 | 0% | |
| | | Rossville | \$77,654 | 0% | \$0 | | |
| | | Silver Lake | \$91,228 | | | | |
| | | Topeka | \$9,564,280 | 53% | \$0 | | |
| | | Willard | \$4,421 | 0% | \$0 | 0% | |

| Senator Sen. Steffen | County | Unit | 2020 Actual | % | SB 87 Proj. 2022 | | % | |
|-------------------------|----------|------------------------|-------------|---|------------------|---------------|-----|------|
| | Reno | | | | | | | |
| | | Reno County | \$3,943,447 | | 33% | \$11,814 | 412 | 100% |
| | | Abbyville | \$18,69 | 0 | 0% | | \$0 | 0% |
| | | Arlington | \$76,83 | 6 | 1% | | \$0 | 0% |
| | | Buhler | \$171,44 | 4 | 1% | | \$0 | 0% |
| | | Haven | \$1,192,75 | 3 | 10% | | \$0 | 0% |
| | | Hutchinson | \$4,741,09 | 3 | 40% | | \$0 | 0% |
| | | Langdon | \$28,70 | 3 | 0% | | \$0 | 0% |
| | | Nickerson | \$118,03 | 4 | 1% | | \$0 | 0% |
| | | Partridge | \$27,10 | 5 | 0% | | \$0 | 0% |
| | | Levna | \$27,61 | 6 | 0% | | \$0 | 0% |
| | | Pretty Prairie | \$150,43 | 2 | 1% | | \$0 | 0% |
| | | South Hutchinson | \$321,72 | 0 | 3% | | \$0 | 0% |
| | | Sylvia | \$24,01 | 1 | 0% | | \$0 | 0% |
| | | The Highlands | \$23,23 | 2 | 0% | | \$0 | 0% |
| | | Turon | \$48,55 | 9 | 0% | | \$0 | 0% |
| | | Willowbrook | \$900,73 | 7 | 8% | | \$0 | 0% |
| Senator | County | Unit | 2020 Actual | % | SB 8 | 37 Proj. 2022 | % | |
| | Atchison | Atchison County | 135510567% | | 47% | 2866363 | 70% | 0% |
| | | Atchison | \$1,393,60 | 4 | 49% | | \$0 | 0% |
| | | Effingham | \$65,15 | 2 | 2% | | \$0 | 0% |
| | | Huron | \$7,58 | 0 | 0% | | \$0 | 0% |
| | | Lancaster | \$29,00 | 1 | 1% | | \$0 | 0% |
| | | Muscotah | \$15,92 | 1 | 1% | | \$0 | 0% |