

## The League of Kansas Municipalities

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October 20, 1944

miss Smelser. 202 W. Lilu.

Mr. Forrest C. Allen
Director of Physical Education
University of Kansas
Lawrence, Kansas

My dear "Phog":

Answering your request of October 18, I am sending you herewith attached a copy of the 1943 Kansas Tax Rate Book. We will make it complimentary to you.

May I cite you to the <u>Kansas Directory of Public Officials</u> published by this organization which is on file in the University Library. I don't know just what section (but Miss Smeltzer will know). You will find listed under the name of every incorporated city in Kansas the number of playgrounds, the number of acres of parks, the number of lakes and other recreational facilities of such nature owned and operated by such city.

We also have on file in this office the budgets of the cities and the school boards. These will show how much they have spent for parks and recreation and how much they expect to spend this year and next year. The Tax Rate Book furnished you herewith gives evidence of the amount levied in general property taxes for park purposes. To this amount, however, must be added some residue of the state sales tax, moneys and some concession receipts. In some cities they have private endowment or trust funds which supplement park revenues. The budget, of course, is the most reliable record available on sources of revenue and expenditures for parks and playground.

Call on us again when we can be of service to you.

Sincerely,

JGS:HF
Inc.
cc F. A. Russell
City Councilman

Lawrence, Kansas

John G. Stutz Executive Director