

## Comparing County Budgets to Address Shortfalls, Drive Efficiency, and Spur Opportunity

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### ■ EXECUTIVE SUMMARY

The public health and economic impacts of COVID-19 have severely affected county budgets. The pandemic has intensified an on-going storm; counties are losing populations, some areas have the highest effective property tax rates in the nation, and now, most county governments have budget shortfalls. But make no mistake – this is not evidence of a revenue problem, but a spending problem.

Spending at the county level is often ignored while budget disputes happen at the state and federal level. As shown in our annual Green Book, Kansas is massively over-governed, having fewer residents per government unit than 47 other states. The state also has the 2nd highest share of local government workers per capita, and its bloated public sector leads to Kansas having some of the highest local taxes in the country. Fortunately, comparing the spending of all 105 counties in Kansas, plenty of opportunities exist to save money without cutting county services.

Reducing local government spending isn't 'just' about making better use of taxpayers' money; the economic survival of many small towns and cities may well depend upon it.

The Bureau of Economic Analysis says eight of the ten most populous Kansas counties are among the slowest growing economies in the nation, and seven of the ten largest counties are above the 50th percentile in government growth.

Kansas also has some of the highest tax rates in the nation. According to the Tax Foundation, Kansas has the 9th highest combined state and local sales tax rate, and the 9th highest marginal income tax rate on pass-through businesses, which employ 57% of the state's private workforce. The Lincoln Land Institute also says Kansas has some of the highest effective property tax rates in the nation. Given these sad rankings, it is not surprising that the U.S. Census says Kansas has a net loss of almost 180,000 people who moved away over the last 20 years.

These trends will only worsen if cities and counties raise taxes to balance their budgets, likely made worse amidst the COVID pandemic, instead of reducing costs.

Total spending for all county governments equaled \$3 billion. Further analysis included breaking counties into six groups based on resident populations. As an example, in the small county population group (less than 3,000 residents) total spending per resident estimates ranged from a low of \$1,800 to over \$5,700. This begs the question – what accounts for the \$3,900 per resident difference in counties of similar size? In fact, these large discrepancies are present in every county population group. While this report does not highlight all factors that could explain the differences in county spending, it provides enough information for Kansans to ask questions of their local officials' fiscal management.

If county governments can save taxpayers thousands of dollars by merely recognizing and replicating their neighbors' efficient fiscal management, then tax rates can be lowered. Savings are possible if government budgets are open and transparent. In the future, Kansans should have far easier access to information that is uniformly tracked and reported. Taxpayers make government possible, and they deserve a more significant voice in how their tax dollars are spent.

### ■ INTRODUCTION

When it comes to government fiscal policy, the federal and state governments tend to receive most of the public attention. Such a focus can be reasonably justified. The federal government's annual budget looks troubling, and the federal debt is tens of trillions of dollars, with few signs of stopping.<sup>1</sup> Meanwhile, in the lightly populated state of Kansas, the state government is projected to run a \$1.5 billion shortfall by 2022 and it could be worse.<sup>2</sup>

In recent history, Kansas has seen repeated state income tax increases and high sales tax rates. Kansas has the 9th highest sales tax in the nation.<sup>3</sup> The state is home to the highest effective property tax rates in the nation.<sup>4</sup> The state has raised income taxes many times since 2015.<sup>5</sup> For 2019, Kansas was the 6th slowest growing economy in the country and the 12th slowest private job market.<sup>6,7,8</sup> This trend predates the impacts of the COVID-19 pandemic and points to lackluster growth. Suffice it to say, Kansas job growth will look more dismal as the COVID-19 economic impact is further realized.

From 2000 to 2019, the state of Kansas has lost six percent of its population to other states; this is via existing population migration, such as Kansans moving to Texas or Nebraskans moving to Kansas. Take that in contrast to the top 10 lowest tax burden states. They saw in-migration equal to six percent of their respective populations, on average. As for the ten highest tax burden states, they saw out-migration akin to eight percent of their population. While multiple factors affect migration, the fact of domestic migration among states with different tax burdens strongly suggests tax policies have a significant impact on where people choose to live and work.

The only way to lower tax burdens and provide relief to Kansans is to reduce government spending. State and local governments generally provide the same basket of services, but there are some counties that provide the same services for far less money. As Kansas Policy Institute found years ago, states that spend less, can tax less, and grow more.<sup>9</sup> State and local governments generally provide the same basket of services, but some do so at better prices, and that allows them to tax less.

Unfortunately, highlighting a path for governments to reduce spending is not an easy process, but it can be done. Former Indiana Governor Mitch Daniels may have put it best.

“This place was not built to be efficient. [But] you’re not going to find many places where you just take a cleaver and hack off a big piece of fat. Just like a cow, it’s marbled through the whole enterprise.”

Daniels practices what he preaches. His reference to “this place” is Purdue University, where, as president, he has held tuition flat for nine consecutive years by controlling costs.

One way to begin “examining the entire enterprise” is to compare governmental bodies to each other and highlight the differences. Yet, side by side comparisons, at face value, can have many lurking factors that is in no way tied to spending efficiencies. Spending items are not classified in the same way as other governments. Capital outlays are sometimes mixed in with certain funds. Fund transfers also interfere with making apples to apples comparisons. This policy brief attempts to manage such limitations to provide a fair look at pathways for county government efficiencies. Table 1 shows tax revenue acquired by all subnational government organizations in Kansas over the past ten years. In 2008, local governments collected more than \$5 billion from taxpayers, and by 2018 were 30.2% higher than a decade earlier, outpacing the 14% inflation rate. Local taxes now amount to a little over \$1,800 for every Kansas man, woman, and child. Taken together with state tax collections, Kansans paid slightly over \$15 billion, a 25% hike over 2008 levels. By 2018, the combined state and local tax burden increased to over \$4,600 for every single Kansan.

**Table 1: Tax Revenue FY 2008-2018 (in thousands)**

	FY 2008	FY 2018	% Change
Local Government			
Counties	\$1,715,526	\$2,200,436	28.3%
Cities	\$1,158,267	\$1,531,065	32.2%
Townships	\$61,182	\$89,041	45.5%
Schools*	\$1,810,387	\$2,278,693	25.9%
Special Districts	\$265,055	\$423,611	59.8%
Total Local Gov.	\$5,010,417	\$6,522,846	30.2%
State Government	\$7,205,627	\$8,716,301	21.0%
State/Local Total	\$12,216,044	\$15,239,147	24.7%

\*These are ONLY local taxes collected by school districts. It does not include state taxes collected for K-12 education. School districts, community colleges and municipal universities including out-district tuition tax levies made by counties and townships.

Source: Kansas Legislative Research Department, Kansas Tax Facts

However, it is crucial to understand how imprecise this calculation is when measuring tax burden. Localities gain most of their tax revenue through property and sales taxes, taxes that are not income-based. Also, the tax burden is expected to rise over the next few years. As of this writing, state tax collections resulting from federal changes have not been returned to taxpayers.<sup>10</sup> Department of Revenue suggests this would be a tax increase of \$65 million, set to grow every year.<sup>11</sup> Additionally, the Kansas Department of Revenue (KDOR) has enacted a controversial policy that is the broadest interpretation of the *Wayfair* decision.<sup>12</sup> The U.S. Supreme Court *Wayfair* decision ruled that states have the authority to tax online sales in certain circumstances. However, KDOR is set to tax online sales, outside of legislative action, in circumstances outside of what was outlined by the Supreme Court, potentially inviting legal challenges. Neither the *Wayfair* decision nor the KDOR memo was dealt with during the 2020 legislative session.

The focus on the state government to provide taxpayer relief can sometimes obscure the impact local fiscal policy can have on economic opportunity. This report will serve to evaluate local government spending and the resultant tax policy. From it, we hope to give Kansans a better understanding of how sub-state governments can provide better services at better prices.

## ■ METHODOLOGY

This project began by tabulating county budget reports from the Kansas Department of Administration (KDA).<sup>13</sup> These are budget reports included in the fiscal year 2020 proposed spending, the fiscal year 2019 approved spending, and the fiscal year 2018 actual spending. The fiscal year 2018 is the latest available actual spending data. While the fiscal year 2019 and 2020 budgets have preliminary reporting, not all 105 Kansas counties are available.

Another potential pitfall related to an intended effect of this report is county governments spending comparisons. For example, at face value comparing Johnson County spending on health and hospitals to Ness County’s health and hospital spending may seem insightful. However, for many expenditures, their scale has a

direct positive relationship with the area population. In other words, Johnson County will spend more on health and hospitals than Ness County. Recognizing this fact, we have placed similarly sized counties into groups. The data exists to compare Johnson to Ness County, but the focus of this report is on the groupings outlined below. Therefore, we pulled 2018 county population estimates from the U.S. Census Bureau.<sup>14</sup>

Another challenge to the analysis would be that certain counties have taken steps to reduce costs and share services. While this is a good thing, at face value, it may lead to some unfair conclusions when making county comparisons. As an example, Wyandotte County has a unified government with its three largest cities. As such, certain expenditures that one would reasonably think should be recorded in the county budget is instead spent at the city level (e.g. law enforcement). At this time, this brief does not take additional steps to adjust Wyandotte County for its unified government and only reports what Wyandotte County reported to KDA.

We do, however, acknowledge that the population does not encompass all or even most of the circumstances that can explain the differences between inter-county spending. As an example, it may be possible that Wyandotte County spends more on law enforcement and court activities than Johnson county despite its smaller population. Perhaps a difference in crime rates better explains the disparity. Additionally, not all counties provide the same services. Certain single expenditures like having a zoo, or an airport can also explain differences in spending. Alas, we acknowledge we cannot solve all differences, but we are pleased if, at the very least, this report invites conversation about the details and any extenuating circumstances. Again, however, there is still tremendous value in comparing total spending in these counties. For instance, Shawnee spends roughly \$20 more than Douglas County per resident. Part of that difference could be the Topeka Zoo, but another cause could be a spending inefficiency.

Budget reports for each of the 105 counties provide useful data but also have limitations. For instance, not every county records the same expenditures or accounts for functionally similar expenses in the same way. Other issues include;

**Lack of standardized reporting** – Kansas government does not require counties to use standardized reporting, and significant differences were found in how counties categorized spending. This included problems such as, but not limited to the following:

- Counties classifying certain expenditures in one fund, while other counties classified similar spending in other funds (Ex. some counties record budget items in general government, while others may record the same items in law enforcement)
- Some counties mixed capital spending with operating costs.

- Some counties included spending lines for their special districts (i.e., Rural Fire, or Cemetery), while other counties had entirely separate reports for each special district they possessed

**Fund transfers** – money transferred from one fund to another is recorded as an expenditure in the originating fund, but as revenue in the destination fund.

To mitigate these reporting issues, we took numerous steps. Perhaps the largest was to combine spending line items into major categories. This analysis uses the following spending classification of expenditures which can be found in Appendix A:

- General Government
- Law Enforcement
- Court Services
- Emergency Services
- Transportation, Road, & Public Works
- Healthcare & Social Services
- Landfill, Waste & Sewer
- Cultural Services
- Bond and Interest
- All Other

## FINDINGS

Kansas counties spent \$2.9 billion (net of transfers) in 2018. Ten years ago, these same counties spent \$2.6 billion.<sup>15</sup> The most considerable portion of each county budget is the primary category of “General Government,” comprising over 20% of the total budget. The next largest category is “All Other” at 18.8%. The following significant categories from largest to smallest are as follows, “Law Enforcement,” “Transportation, Road & Public Works,” “Healthcare & Social Services,” “Court Services,” “Cultural Services,” “Emergency Services,” “Landfill, Waste & Sewer,” and “Bond, Interest & Debt.” The county with the smallest budget is Wallace county, with a population of 1,575, and spending of \$4,777,523. At the other end, Johnson County, with a population of 585,502, has the largest budget of \$797,751,371. However, as noted in our methodology, government spending is tied to the population it serves. How do counties perform when their differences in populations are minimized?

**Table 2: Total Spending by Classification**

	Total Amount	% of Gross Spending
General Government	\$737,636,114	22.7%
Law Enforcement	\$521,119,006	16.0%
Court Services	\$164,327,880	5.1%
Emergency Services	\$149,082,410	4.6%
Transportation, Road, & Public Works	\$396,996,101	12.2%
Healthcare & Social Services	\$344,315,385	10.6%
Landfill, Waste & Sewer	\$98,634,266	3.0%
Cultural Services	\$158,025,554	4.9%
Bond, Interest & Debt	\$72,779,746	2.2%
All Other	\$610,720,862	18.8%
Total Gross Spending	\$3,253,637,324	100.0%
Less transfers	\$268,336,423	
Total Spending (net of transfers)	\$2,985,300,901	

Source: Kansas Legislative Research Department, Kansas Tax Facts



We broke counties into six groups based on resident populations in Table 3, with distributions of their county-level spending. The largest counties (population of 100,000+) generally spend less per resident than smaller counties. However, there is no ordered ranking. The largest county group spent more per resident than the county group of 30,000 to 100,000.

Let us observe the smallest county group, those with less than 3,000 residents. According to Table 3, there are 24 Kansas counties in this group. Yet their per-resident spending ranges from a low of \$1,800 to over \$5,700. To reinforce this observation, take Sheridan and Rawlins counties for example. Rawlins county has a population of 2,509, while Sheridan county has 2,506, a difference of 3 residents. However, Rawlins county spends \$840 fewer dollars per resident than Sheridan county. This provides an opportunity for Sheridan County and its residents to find possible examples of efficiency and priorities from Rawlins County. How does Rawlins provide what is essentially the same basket of services for fewer dollars?

Tables 4 and 5 compare general government and law enforcement, which are some of the two largest categories. Breaking down spending this way can better explain the differences in total spending. As an example, between the two tables, some counties with populations between 30,000 and 100,000 residents seem to spend more on “Law Enforcement,” than on “General Government.” Is this reversed ranking (relative to Table 3), the result of different reporting or a genuine difference in

spending priorities? A more in-depth look would find the example of Harvey County, KS, (population of 34,555), which spends \$2.9 million alone on “General Government” but spends an extra 52% more on “Law Enforcement.” Contrast that with nearby Reno County, which has double the population but nearly four times as large as a “General Government” budget as Harvey County and has a “Law Enforcement” budget that is roughly half of its “General Government.”

Comparisons for each major category are listed in Appendix B. Spending per resident for each county is listed by population size in Appendix C. Total spending (net of transfers) for each county is listed alphabetically in Appendix D.

## ■ CONCLUSIONS & RECOMMENDATIONS

Essentially, preparing this publicly-available information in a way that is readily available and summarized is a step towards transparency. Few individuals have the time to conduct a summary analysis of them. Our report encourages a conversation on potential opportunities for local government. If tax dollars can be saved, effective spending programs can be further reinforced, or perhaps, tax rates can be lowered.

This report is not saying the differences in spending are solely tied to spending inefficiencies. Instead, our analysis only serves to point out to the general public that savings are possible. Identifying potential savings is dependent upon the county government being as transparent as possible. Kansans should have easy access to information that is uniformly tracked and reported. Kansans have a right to know how their money is spent. Examples of needed reforms could include:

- A uniform chart of accounts for local governments that clarifies the nature of each expenditure. In other words, the use of generic/vague accounts (Miscellaneous, Non-Budgeted Items) should be limited.
- Publish budgets and financial statements in a standardized and easily understood format. Expenses should be categorized by function. Short term expenses should be reported separately from long term costs, like capital expenditures and debt service.
- Publish financial reports online promptly and in a machine-readable format. Users are dissuaded from analyzing data if they are forced to read through a myriad of pages and data by hand.

If county governments can save their taxpayers thousands to millions of dollars by merely recognizing what other counties have done, why should that not be pursued? Taxpayers should hold localities to the same focus we give to the state and the federal government. Taxpayers make government possible, and they deserve a more significant voice in how their money is spent.

**Table 3: Per-Resident Total Spending by County Size (net of transfers)**

County Population	Total Population	No. of Co.	Per-Resident Spending		
			High	Median	Low
Less than 3,000	57,686	24	\$5,748.70	\$2,766.40	\$1,839.41
3,000–6,000	101,154	22	\$3,617.33	\$1,952.52	\$1,400.74
6,000–10,000	166,499	21	\$3,038.58	\$1,402.61	\$949.97
10,000–30,000	369,053	19	\$1,396.29	\$1,075.84	\$588.75
30,000–100,000	654,870	14	\$1,134.26	\$739.14	\$503.99
100,000+	1,559,514	5	\$1,362.51	\$765.20	\$539.67
Statewide	2,908,776	105	\$5,748.70	\$1,456.35	\$503.99

**Table 4: Per-Resident General Government Spending by County Size**

County Population	Total Population	No. of Co.	Per-Resident Spending		
			High	Median	Low
Less than 3,000	57,686	24	\$5,058.79	\$738.12	\$330.87
3,000–6,000	101,154	22	\$1,053.60	\$567.07	\$339.65
6,000–10,000	166,499	21	\$995.88	\$368.57	\$130.55
10,000–30,000	369,053	19	\$382.02	\$232.82	\$65.81
30,000–100,000	654,870	14	\$286.42	\$157.20	\$85.56
100,000+	1,559,514	5	\$380.10	\$183.87	\$95.70
Statewide	2,908,776	105	\$5,058.79	\$382.02	\$65.81

**Table 5: Per-Resident Law Enforcement Spending by County Size**

County Population	Total Population	No. of Co.	Per-Resident Spending		
			High	Median	Low
Less than 3,000	57,686	24	\$927.94	\$193.49	-
3,000–6,000	101,154	22	\$393.40	\$160.50	\$17.75
6,000–10,000	166,499	21	\$307.82	\$171.14	\$116.21
10,000–30,000	369,053	19	\$218.44	\$145.04	\$77.61
30,000–100,000	654,870	14	\$314.66	\$123.88	\$76.89
100,000+	1,559,514	5	\$306.37	\$162.89	\$0.03
Statewide	2,908,776	105	\$927.94	\$162.10	-

## ■ APPENDIX A: Spending Classifications

<b>General Government</b>	<b>Emergency Services</b>	<b>Landfill, Waste &amp; Sewer</b>
Appraiser	911	Landfill
County Clerk	Dispatch	Solid Waste
County Commissioners	Ambulance	Sewer
County Treasurer	Emergency & Wireless	Sanitation
Election	Phone Equipment	Recycling
I.T./GIS	Emergency Management	<b>Cultural Services</b>
Register of Deeds	Communications	Fair
Custodian	<b>Transportation, Road, &amp; Public Works</b>	Historical Society
Facilities and Maintenance	Airport	Parks & Recreation
<b>Law Enforcement</b>	Road	Tourism
Jail	Bridge	Museum
Juvenile Detention	Special Highway	Library
Sheriff	Public Transportation	Economic Development
Public Safety	<b>Healthcare &amp; Social Services</b>	<b>Bond and Interest</b>
Community Service	Coroner	Bond & Interest
No Fund Warrants	Health	Debt Service
<b>Court Services</b>	Hospital	<b>All Other</b>
District Court	Mental Health	Capital Improvement/Outlay
County Attorney/Counselor	Intellectual Disabilities	Conservation District
General Courthouse	Elderly Programs	Planning/LEPP
Diversion	Alcohol & Drug Programs	Extension Council
		Non-Budgeted Funds
		County Other Funds

## ■ APPENDIX B: Per-Resident Spending by Classification

County Population		Less than 3,000	3,000–6,000	6,000–10,000	10,000–30,000	30,000–100,000	100,000+	Statewide
Total Population		57,686	101,154	166,499	369,053	654,870	1,559,514	2,908,776
No. of Counties		24	22	21	19	14	5	105
<b>Total Government</b>	High	\$5,748.70	\$3,617.33	\$3,038.58	\$1,396.29	\$1,134.26	\$1,362.51	\$5,748.70
<b>(net of transfers)</b>	Median	\$2,766.40	\$1,952.52	\$1,402.61	\$1,075.84	\$739.14	\$765.20	\$1,456.35
<b>Spending per Resident</b>	Low	\$1,839.41	\$1,400.74	\$949.97	\$588.75	\$503.99	\$539.67	\$503.99
<b>General Government</b>	High	\$5,058.79	\$1,053.60	\$995.88	\$382.02	\$286.42	\$380.10	\$5,058.79
<b>Spending per Resident</b>	Median	\$738.12	\$567.07	\$368.57	\$232.82	\$157.20	\$183.87	\$382.02
	Low	\$330.87	\$339.65	\$130.55	\$65.81	\$85.56	\$95.70	\$65.81
<b>Law Enforcement</b>	High	\$927.94	\$393.40	\$307.82	\$218.44	\$314.66	\$306.37	\$927.94
<b>Spending per Resident</b>	Median	\$193.49	\$160.50	\$171.14	\$145.04	\$123.88	\$162.89	\$162.10
	Low	-	\$17.75	\$116.21	\$77.61	\$76.89	\$0.03	-
<b>Court Services</b>	High	\$254.81	\$288.03	\$229.36	\$210.42	\$142.24	\$60.18	\$288.03
<b>Spending per Resident</b>	Median	\$160.38	\$95.92	\$89.15	\$77.13	\$46.79	\$48.37	\$85.23
	Low	-	\$35.41	\$36.01	\$19.22	\$22.68	\$2.81	-
<b>Emergency Services</b>	High	\$317.76	\$309.62	\$299.08	\$167.59	\$95.25	\$84.75	\$317.76
<b>Spending per Resident</b>	Median	\$129.30	\$122.55	\$97.19	\$71.52	\$51.83	\$20.15	\$87.85
	Low	-	\$16.47	\$1.65	\$28.50	\$2.29	-	-
<b>Transportation, Road, &amp; Public Works</b>	High	\$1,136.77	\$936.97	\$690.82	\$570.13	\$259.77	\$87.74	\$1,136.77
<b>Spending per Resident</b>	Median	\$646.67	\$500.29	\$386.94	\$221.37	\$121.35	\$48.89	\$374.07
	Low	-	\$244.17	\$167.73	-	-	-	-
<b>Healthcare &amp; Social Serv.</b>	High	\$763.07	\$396.20	\$280.51	\$288.73	\$115.76	\$279.68	\$763.07
<b>Spending per Resident</b>	Median	\$283.89	\$136.94	\$94.61	\$58.88	\$55.85	\$36.79	\$94.61
	Low	-	\$49.25	\$29.90	\$19.54	\$16.71	\$11.77	-
<b>Landfill, Waste &amp; Sewer</b>	High	\$832.40	\$273.85	\$106.63	\$358.09	\$119.76	\$65.61	\$832.40
<b>Spending per Resident</b>	Median	\$50.84	\$70.13	\$50.55	\$37.55	\$26.23	\$9.95	\$46.66
	Low	\$(0.13)	\$27.16	-	-	-	-	\$(0.13)
<b>Cultural Services</b>	High	\$329.53	\$180.81	\$243.62	\$60.63	\$47.17	\$150.36	\$329.53
<b>Spending per Resident</b>	Median	\$24.62	\$15.58	\$20.11	\$10.19	\$13.60	\$37.98	\$16.18
	Low	-	-	\$1.32	\$1.44	\$2.71	\$22.27	-
<b>Bond and Interest</b>	High	\$627.59	\$290.56	\$392.81	\$164.46	\$57.85	\$39.32	\$627.59
<b>Spending per Resident</b>	Median	\$29.43	\$0.45	-	\$25.06	\$11.62	\$18.35	\$13.12
	Low	-	-	-	-	-	\$2.22	-
<b>All Other</b>	High	\$1,296.31	\$1,330.45	\$1,704.72	\$425.38	\$413.51	\$284.50	\$1,704.72
<b>Spending per Resident</b>	Median	\$445.36	\$375.72	\$155.02	\$115.15	\$140.75	\$211.16	\$220.54
	Low	\$39.53	\$32.29	\$17.01	\$13.29	\$48.43	\$119.82	\$13.29

# ■ APPENDIX C: 2017 Per-Resident Budgeted Spending (Counties Grouped by Population Size)

County	Population	General Government	Law Enforcement	Court Services	Emergency Services	Trans., Road & Public Works	Healthcare & Social Services	Landfill, Waste & Sewer	Cultural Services	Bond, Interest & Debt	All Other	Transfers
Greeley	1,200	\$5,058.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$689.92	\$0.00
Wallace	1,575	\$1,085.74	\$347.38	\$56.03	\$122.29	\$682.31	\$117.15	\$0.00	\$43.42	\$256.21	\$685.72	\$362.90
Lane	1,642	\$1,120.35	\$338.71	\$66.52	\$265.33	\$94.74	\$321.39	\$832.40	\$103.35	\$0.00	\$464.41	\$474.86
Comanche	1,780	\$723.06	\$161.48	\$254.81	\$317.76	\$571.98	\$285.34	\$12.36	\$0.00	\$180.28	\$421.52	\$207.51
Hodgeman	1,841	\$1,011.81	\$273.01	\$141.61	\$152.86	\$141.61	\$559.53	\$282.45	\$89.71	\$302.00	\$571.39	\$53.31
Clark	2,053	\$938.51	\$238.51	\$139.55	\$141.41	\$139.55	\$471.03	\$0.00	\$0.00	\$41,236.31	\$0.00	\$0.00
Stanton	2,063	\$1,779.22	\$84.35	\$99.82	\$34.27	\$860.44	\$542.70	\$13.92	\$329.53	\$627.59	\$331.63	\$148.01
Wichita	2,143	\$424.23	\$262.34	\$206.19	\$23.21	\$786.21	\$584.25	\$126.22	\$76.42	\$92.82	\$426.30	\$73.21
Sheridan	2,506	\$761.03	\$96.61	\$32.34	\$189.28	\$977.98	\$583.92	\$33.19	\$7.94	\$33.62	\$544.20	\$448.39
Rawlins	2,509	\$831.83	\$101.46	\$97.22	\$296.03	\$570.45	\$114.78	\$72.34	\$0.00	\$0.00	\$88.52	\$199.59
Kiowa	2,526	\$724.33	\$667.52	\$85.23	\$151.68	\$1,136.77	\$109.36	\$89.70	\$0.00	\$44.18	\$409.53	\$176.34
Graham	2,545	\$812.97	\$163.28	\$170.20	\$88.51	\$766.56	\$373.16	\$62.10	\$67.01	\$140.39	\$370.30	\$165.65
Elk	2,562	\$580.47	\$186.16	\$185.86	\$136.30	\$750.22	\$76.87	\$7.03	\$3.34	\$0.00	\$39.53	\$68.85
Hamilton	2,616	\$595.29	\$409.75	\$182.42	\$82.59	\$391.45	\$68.43	\$56.08	\$120.32	\$0.00	\$707.20	\$405.38
Gove	2,619	\$751.91	\$211.04	\$200.09	\$30.55	\$904.29	\$763.07	\$151.12	\$28.75	\$22.10	\$157.65	\$247.07
Chase	2,645	\$330.87	\$927.94	\$186.63	\$92.46	\$615.23	\$82.77	\$0.00	\$20.49	\$27.56	\$59.40	\$204.00
Cheyenne	2,677	\$724.06	\$199.88	\$170.29	\$235.73	\$500.35	\$478.35	\$63.50	\$2.99	\$0.00	\$667.95	\$372.08
Logan	2,810	\$616.64	\$94.37	\$183.31	\$165.93	\$394.09	\$298.77	\$11.31	\$34.96	\$115.65	\$532.08	\$430.00
Morton	2,838	\$919.00	\$195.80	\$167.91	\$120.15	\$663.27	\$670.99	\$58.26	\$136.98	\$233.17	\$470.49	\$321.96
Trego	2,858	\$453.41	\$160.34	\$250.90	\$270.70	\$633.82	\$192.56	\$45.44	\$71.19	\$216.86	\$474.63	\$129.16
Decatur	2,881	\$685.93	\$89.72	\$128.41	\$66.65	\$575.87	\$345.43	\$61.61	\$40.68	\$31.31	\$247.00	\$170.14
Jewell	2,916	\$922.81	\$162.34	\$145.10	\$24.36	\$905.36	\$374.01	\$0.00	\$0.00	\$0.00	\$69.53	\$227.72
Edwards	2,925	\$560.91	\$191.17	\$125.04	\$85.41	\$434.21	\$190.42	\$-0.13	\$13.54	\$0.00	\$638.35	\$225.62
Ness	2,955	\$485.96	\$265.85	\$124.15	\$50.09	\$721.02	\$111.01	\$89.72	\$13.60	\$0.00	\$221.29	\$243.29
High Median		\$5,058.79	\$927.94	\$254.81	\$317.76	\$1,136.77	\$763.07	\$832.40	\$329.53	\$627.59	\$1,296.31	\$474.86
Low		\$738.12	\$193.49	\$160.38	\$129.30	\$646.67	\$283.89	\$50.84	\$24.62	\$29.43	\$445.36	\$216.57
		\$330.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$-0.13	\$0.00	\$0.00	\$39.53	\$0.00
Lincoln	3,097	\$1,053.60	\$156.04	\$94.05	\$203.22	\$787.91	\$80.17	\$81.88	\$0.00	\$0.00	\$1,330.45	\$169.99
Rush	3,102	\$654.07	\$289.95	\$124.03	\$16.47	\$526.88	\$98.82	\$30.58	\$1.04	\$170.65	\$244.76	\$210.15
Woodson	3,170	\$454.22	\$118.53	\$118.54	\$172.49	\$535.65	\$49.25	\$105.68	\$21.60	\$33.43	\$494.70	\$171.41
Chautauqua	3,367	\$553.46	\$17.75	\$43.95	\$309.62	\$339.74	\$130.86	\$72.43	\$6.05	\$63.08	\$32.29	\$110.00
Osborne	3,603	\$617.00	\$204.60	\$48.41	\$170.48	\$431.42	\$156.19	\$80.67	\$7.38	\$0.00	\$544.20	\$127.32
Smith	3,663	\$668.33	\$109.40	\$143.69	\$226.20	\$847.21	\$246.67	\$70.88	\$12.37	\$0.00	\$903.09	\$560.37
Keamy	3,932	\$939.99	\$332.99	\$288.03	\$168.06	\$168.06	\$186.50	\$30.23	\$180.81	\$0.00	\$376.31	\$0.00
Haskell	4,047	\$455.04	\$393.40	\$153.30	\$180.51	\$936.97	\$73.65	\$74.81	\$5.73	\$0.00	\$822.99	\$418.87
Stafford	4,214	\$580.69	\$141.99	\$35.41	\$77.89	\$562.39	\$207.64	\$34.78	\$31.41	\$0.00	\$675.40	\$442.17
Meade	4,261	\$645.60	\$332.71	\$130.94	\$95.18	\$473.08	\$141.12	\$115.69	\$50.15	\$4.70	\$43.89	\$164.05
Republic	4,686	\$624.76	\$164.96	\$86.91	\$189.53	\$756.68	\$305.75	\$68.86	\$0.00	\$0.00	\$294.29	\$130.17
Barber	4,733	\$517.04	\$123.81	\$145.55	\$69.86	\$570.70	\$100.29	\$64.81	\$0.00	\$0.00	\$462.43	\$165.60
Scott	4,949	\$786.13	\$200.45	\$57.51	\$47.54	\$244.17	\$118.76	\$86.11	\$42.84	\$290.56	\$553.29	\$174.90
Rooks	5,118	\$679.72	\$187.06	\$74.70	\$36.18	\$353.85	\$121.96	\$27.16	\$74.88	\$0.00	\$451.42	\$105.93
Phillips	5,408	\$122.11	\$151.94	\$151.94	\$151.94	\$353.86	\$208.96	\$116.98	\$167.98	\$0.00	\$374.05	\$0.00
Norton	5,486	\$427.11	\$139.62	\$82.43	\$114.44	\$290.85	\$144.67	\$69.39	\$29.81	\$16.16	\$247.76	\$132.14
Washington	5,525	\$590.02	\$216.17	\$66.61	\$67.51	\$674.11	\$66.78	\$85.56	\$9.66	\$0.01	\$171.87	\$76.38
Morris	5,566	\$339.65	\$117.33	\$109.26	\$66.20	\$615.38	\$69.38	\$63.78	\$14.82	\$0.00	\$110.24	\$105.29
Harper	5,673	\$524.64	\$123.75	\$96.27	\$126.83	\$426.01	\$132.76	\$273.85	\$0.00	\$0.00	\$832.68	\$484.67
Stevens	5,686	\$490.50	\$259.72	\$117.72	\$57.60	\$519.70	\$396.20	\$31.03	\$68.78	\$75.80	\$502.38	\$436.51
Ottawa	5,902	\$357.81	\$231.05	\$54.24	\$122.14	\$453.53	\$157.54	\$58.22	\$16.35	\$81.29	\$187.87	\$21.60
Sherman	5,966	\$486.36	\$125.79	\$122.28	\$213.91	\$480.88	\$209.19	\$55.49	\$48.33	\$0.90	\$97.67	\$49.92
High Median		\$1,053.60	\$393.40	\$288.03	\$203.22	\$936.97	\$96.20	\$273.85	\$180.81	\$290.56	\$1,330.45	\$560.37
Low		\$567.07	\$160.50	\$95.92	\$122.55	\$500.29	\$136.94	\$70.13	\$15.58	\$0.45	\$375.72	\$164.82
		\$339.65	\$17.75	\$35.41	\$16.47	\$244.17	\$49.25	\$27.16	\$0.00	\$0.00	\$32.29	\$21.60
Gray	6,037	\$373.84	\$175.09	\$111.20	\$87.85	\$588.57	\$68.27	\$106.63	\$34.73	\$0.00	\$197.04	\$49.47
Greenwood	6,156	\$149.73	\$206.57	\$115.50	\$97.19	\$279.14	\$97.65	\$9.76	\$3.71	\$0.00	\$155.02	\$86.04
Mitchell	6,222	\$282.37	\$233.71	\$114.60	\$299.08	\$523.61	\$207.50	\$58.90	\$13.50	\$0.00	\$562.41	\$218.33
Ellsworth	6,293	\$399.83	\$181.63	\$82.79	\$88.99	\$469.16	\$94.61	\$9.43	\$6.69	\$32.70	\$33.41	\$36.47
Pawnee	6,709	\$341.45	\$307.82	\$109.46	\$8.82	\$403.08	\$108.45	\$46.39	\$9.82	\$0.00	\$118.17	\$0.00
Wabunsee	6,888	\$271.34	\$171.14	\$49.86	\$26.79	\$425.61	\$61.95	\$0.91	\$27.65	\$44.82	\$148.38	\$69.88
Russell	6,977	\$470.34	\$168.18	\$119.50	\$145.31	\$574.28	\$179.60	\$58.58	\$46.64	\$0.00	\$170.89	\$0.00
Kingman	7,470	\$420.75	\$145.91	\$123.90	\$43.96	\$305.30	\$87.04	\$12.30	\$11.71	\$0.00	\$344.20	\$209.45
Grant	7,616	\$415.40	\$130.75	\$236.36	\$119.97	\$262.55	\$222.43	\$0.00	\$100.66	\$392.48	\$454.94	\$65.59
Doniphan	7,736	\$184.39	\$116.21	\$55.04	\$47.29	\$394.24	\$17.72	\$23.58	\$1.77	\$0.00	\$22.18	\$0.00
Thomas	7,824	\$368.57	\$155.08	\$100.48	\$114.97	\$230.22	\$82.38	\$68.24	\$10.25	\$109.29	\$1,704.72	\$280.62
Anderson	7,852	\$303.06	\$194.82	\$77.10	\$143.59	\$430.61	\$42.09	\$45.83	\$9.91	\$287.25	\$393.86	\$370.76
Clay	8,142	\$385.71	\$119.32	\$75.96	\$142.03	\$374.07	\$111.64	\$54.16	\$27.88	\$0.00	\$95.04	\$66.97
Coffey	8,296	\$995.88	\$287.21	\$129.24	\$161.31	\$690.82	\$280.51	\$56.38	\$243.62	\$0.00	\$795.01	\$601.39
Wilson	8,780	\$130.55	\$217.47	\$98.10	\$65.81	\$322.75	\$74.77	\$35.92	\$1.32	\$0.00	\$108.30	\$63.53
Cloud	9,060	\$356.15	\$240.05	\$69.83	\$1.65	\$386.94	\$91.75	\$75.66	\$82.43	\$2.86	\$154.83	\$5.81
Pratt	9,582	\$520.06	\$154.96	\$54.31	\$126.40	\$418.24	\$128.00	\$51.66	\$13.12	\$13.12	\$313.08	\$0.00
Linn	9,635	\$409.98	\$139.15	\$368.63	\$109.83	\$389.15	\$53.12	\$53.12	\$12.37	\$0.00	\$123.39	\$0.00
Brown	9,664	\$330.98	\$161.31	\$36.01	\$36.86	\$258.15	\$29.90	\$68.23	\$11.53	\$0.00	\$17.01	\$0.00
Rice	9,762	\$491.12	\$169.25	\$36.40	\$127.57	\$167.73	\$56.41	\$50.55	\$20.11	\$0.00	\$230.50	\$183.72
Marshall	9,798	\$277.90	\$153.94	\$41.65	\$51.39	\$389.71	\$131.77	\$42.11	\$4.31	\$0.00	\$90.89	\$89.91
High Median		\$995.88	\$307.82	\$229.36	\$299.08	\$690.82	\$280.51	\$106.63	\$243.62	\$392.81	\$1,704.72	\$601.39
Low		\$368.57	\$171.14	\$89.15	\$97.19	\$386.94	\$94.61	\$50.55	\$20.11	\$0.00	\$155.02	\$69.88
		\$130.55	\$116.21	\$36.01	\$1.65	\$167.73	\$29.90	\$0.00	\$1.32	\$0.00	\$17.01	\$0.00
Nemaha	10,104	\$302.39	\$149.20	\$79.58	\$88.05	\$387.32	\$67.75	\$43.91	\$13.47	\$0.00	\$108.49	\$101.88
Marion	12,032	\$264.35	\$77.61	\$87.24	\$149.66	\$570.13	\$31.67	\$2.67	\$33.17	\$164.46	\$136.83	\$138.12
Allen	12,630	\$103.48	\$197.75	\$210.42	\$99.19	\$274.29	\$58.88	\$80.88	\$21.57	\$55.72	\$107.15	\$53.64
Jackson	13,318	\$334.82	\$218.44	\$53.22	\$36.12	\$338.37	\$23.57	\$17.53	\$10.19	\$0.00	\$138.15	\$0.00
Bourbon	14,702	\$262.17	\$187.76	\$76.46	\$28.50	\$291.03	\$19.54	\$33.78	\$2.71	\$0.00	\$45.10	\$0.92
Osage	15,862	\$284.57	\$156.89	\$64.59	\$44.85	\$278.68	\$22.87	\$18.86	\$22.87	\$18.86	\$36.29	\$36.29
Neosho	16,125	\$225.43	\$124.77	\$86.35	\$48.09	\$122.10	\$36.36	\$2.63	\$2.69	\$59.90	\$126.69	\$79.28
Atchison	16,363	\$118.72	\$155.85	\$19.22	\$167.59	\$173.07	\$288.73	\$47.22	\$8.10	\$25.88	\$145.79	\$52.53
Jefferson	18,888	\$150.30	\$177.65	\$91.37	\$109.54	\$0.00	\$123.52	\$358.09	\$5.01	\$25.06	\$115.15	\$71.28
Dickinson	19,004	\$180.25	\$148.78	\$85.14	\$128.04	\$273.32	\$43.78	\$0.00	\$18.57	\$5.65	\$199.71	\$107.77
Cherokee	20,331	\$254.34	\$128.31	\$56.72	\$51.10	\$221.37	\$41.58	\$0.64	\$4.90	\$30.53	\$56.33	\$23.70
Labette	20,367	\$65.81	\$121.04	\$77.13	\$37.88	\$200.81	\$69.57	\$0.17	\$3.73	\$0.00	\$50.80	\$38.20
Seward	22,692	\$249.95	\$105.51	\$99.76	\$53.59	\$104.46	\$79.25	\$353.7				



## ■ APPENDIX D: 2017 Budgeted Spending

County	General Government	Law Enforcement	Court Services	Emergency Services	Transportation, Road & Public Works	Healthcare & Social Services	Landfill, Waste & Sewer	Cultural Services	Bond, Interest & Debt	All Other	Transfers
Allen	\$1,306,940	\$2,497,631	\$2,657,637	\$1,252,711	\$3,464,327	\$743,641	\$1,021,576	\$272,399	\$703,743	\$1,353,304	\$677,440
Anderson	\$2,379,618	\$1,529,696	\$605,354	\$1,127,493	\$3,381,140	\$330,584	\$77,825	\$359,823	\$2,255,516	\$3,092,584	\$2,911,221
Atchison	\$1,942,631	\$2,550,107	\$314,426	\$2,742,351	\$2,831,884	\$4,724,532	\$772,601	\$132,554	\$423,452	\$2,385,483	\$859,471
Barber	\$2,447,144	\$568,996	\$688,865	\$330,646	\$2,701,115	\$474,676	\$306,763	\$0	\$0	\$2,188,689	\$783,770
Barton	\$5,504,794	\$2,746,774	\$2,183,937	\$1,342,031	\$5,762,614	\$1,663,611	\$1,398,232	\$38,614	\$0	\$4,589,391	\$1,390,107
Bourbon	\$3,854,404	\$2,760,506	\$1,124,085	\$1,148,956	\$3,396,658	\$287,261	\$496,579	\$36,910	\$0	\$663,102	\$13,470
Brown	\$3,198,610	\$1,558,893	\$347,977	\$356,179	\$2,494,730	\$288,959	\$659,330	\$111,445	\$0	\$164,414	\$0
Butler	\$10,719,650	\$7,626,993	\$1,560,889	\$4,280,843	\$8,293,742	\$1,110,884	\$2,154,761	\$54,202	\$2,357,892	\$16,318,253	\$6,749,696
Chase	\$875,143	\$2,454,394	\$493,640	\$244,559	\$1,627,292	\$218,923	\$0	\$54,202	\$72,894	\$157,105	\$539,572
Chautauqua	\$1,863,505	\$59,764	\$147,969	\$1,042,475	\$1,143,900	\$440,613	\$243,881	\$20,384	\$212,403	\$108,715	\$370,384
Cherokee	\$5,171,027	\$2,608,683	\$1,153,136	\$1,038,898	\$4,500,684	\$845,296	\$13,097	\$99,690	\$620,740	\$1,145,175	\$481,766
Cheyenne	\$1,938,309	\$535,089	\$455,867	\$631,041	\$1,339,427	\$1,280,548	\$170,000	\$8,000	\$0	\$1,788,107	\$996,063
Clark	\$1,926,753	\$498,801	\$372,457	\$286,491	\$967,045	\$84,336	\$68,444	\$0	\$0	\$2,661,316	\$829,283
Clay	\$3,140,488	\$971,484	\$618,431	\$1,156,435	\$3,045,690	\$908,970	\$441,009	\$226,972	\$0	\$773,841	\$545,294
Cloud	\$3,226,730	\$2,174,860	\$632,688	\$14,976	\$3,505,706	\$831,243	\$685,459	\$746,792	\$25,929	\$1,402,772	\$52,618
Coffey	\$8,261,809	\$2,382,705	\$1,072,021	\$1,338,192	\$5,731,073	\$2,327,093	\$467,705	\$2,021,050	\$0	\$6,595,400	\$4,989,154
Comanche	\$1,287,408	\$453,562	\$1,287,408	\$565,604	\$1,018,128	\$507,910	\$21,995	\$320,900	\$0	\$750,299	\$369,374
Crowley	\$3,842,215	\$3,991,789	\$807,251	\$1,279,162	\$3,570,194	\$1,658,521	\$0	\$238,008	\$0	\$3,283,513	\$733,000
Crawford	\$6,579,489	\$3,511,215	\$5,562,743	\$1,980,094	\$4,307,789	\$2,584,251	\$44,271	\$675,848	\$0	\$1,893,485	\$0
Decatur	\$1,976,173	\$258,482	\$369,952	\$192,031	\$1,659,087	\$995,180	\$131,405	\$116,631	\$90,191	\$712,481	\$490,173
Dickinson	\$3,425,400	\$2,827,435	\$1,617,947	\$2,433,360	\$5,194,095	\$831,975	\$0	\$352,925	\$107,301	\$3,795,234	\$2,048,000
Doniphan	\$1,428,410	\$898,996	\$425,454	\$369,963	\$2,591,080	\$986,310	\$13,271	\$181,825	\$139,013	\$1,734,226	\$702,500
Douglas	\$19,302,145	\$13,826,143	\$7,181,078	\$10,112,684	\$6,048,670	\$1,404,799	\$1,073,295	\$2,657,432	\$302,855	\$33,946,142	\$17,711,965
Edwards	\$1,640,652	\$559,185	\$365,739	\$249,831	\$1,270,055	\$556,993	\$390	\$39,610	\$0	\$1,867,186	\$659,947
Elk	\$1,512,773	\$476,946	\$476,171	\$349,209	\$1,922,071	\$196,947	\$18,017	\$8,551	\$0	\$101,267	\$176,400
Ellis	\$4,400,173	\$3,633,017	\$1,365,913	\$3,109,570	\$5,127,035	\$1,434,801	\$1,347,379	\$274,225	\$533,500	\$6,726,498	\$3,096,763
Ellsworth	\$2,516,151	\$1,142,998	\$521,003	\$559,983	\$2,952,426	\$595,386	\$59,360	\$42,128	\$205,787	\$210,266	\$229,500
Finney	\$7,386,599	\$11,628,917	\$1,074,965	\$2,078,407	\$2,078,407	\$2,125,033	\$4,425,858	\$1,698,313	\$592	\$15,282,110	\$3,782,005
Ford	\$8,928,521	\$4,640,484	\$1,574,844	\$3,284,623	\$2,793,681	\$2,095,455	\$2,307,211	\$1,146,368	\$1,393,302	\$13,645,001	\$5,214,726
Franklin	\$5,951,592	\$3,673,358	\$963,829	\$3,273,087	\$4,876,619	\$1,516,919	\$1,190,213	\$1,050,503	\$3,206,477	\$10,874,030	\$883,362
Geary	\$5,343,517	\$6,412,709	\$3,196,557	\$1,350,742	\$2,857,872	\$1,690,816	\$1,829,689	\$1,646,165	\$2,018,620	\$3,409,487	\$610,000
Gove	\$1,969,246	\$552,704	\$524,034	\$80,000	\$2,368,338	\$1,998,476	\$395,783	\$57,880	\$75,303	\$647,074	\$647,074
Graham	\$2,069,013	\$415,541	\$433,164	\$225,266	\$1,950,900	\$949,683	\$158,042	\$170,529	\$357,290	\$942,422	\$421,579
Grant	\$3,163,654	\$995,767	\$1,746,799	\$906,646	\$2,761,178	\$1,694,027	\$0	\$764,340	\$2,991,650	\$18,409	\$499,500
Gray	\$2,256,862	\$1,057,019	\$671,319	\$530,333	\$3,553,174	\$412,162	\$643,747	\$209,695	\$0	\$1,189,511	\$298,671
Greeley	\$6,070,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$827,901	\$0
Greenwood	\$921,720	\$1,271,615	\$711,021	\$598,295	\$1,718,370	\$601,143	\$60,107	\$22,815	\$0	\$954,287	\$529,653
Hamilton	\$1,557,272	\$1,071,909	\$477,198	\$216,045	\$945,546	\$179,004	\$166,697	\$314,753	\$0	\$2,085,480	\$1,060,475
Harper	\$2,976,281	\$702,042	\$546,140	\$719,486	\$2,416,759	\$753,163	\$1,553,572	\$0	\$0	\$4,723,780	\$2,749,544
Harvey	\$2,956,489	\$4,497,834	\$2,848,834	\$2,393,574	\$4,659,021	\$1,099,450	\$2,011,455	\$917,283	\$1,272,342	\$2,228,741	\$2,527,584
Haskell	\$1,841,533	\$1,592,075	\$620,394	\$730,539	\$3,791,925	\$298,053	\$302,741	\$23,189	\$0	\$3,330,649	\$1,695,158
Hodgeman	\$1,863,756	\$502,893	\$281,570	\$260,849	\$1,214,856	\$520,245	\$165,241	\$90,205	\$556,279	\$1,052,499	\$208,352
Jackson	\$4,459,167	\$2,909,133	\$708,749	\$481,477	\$4,506,452	\$313,903	\$233,505	\$135,746	\$0	\$1,839,925	\$0
Jefferson	\$2,838,798	\$3,355,437	\$1,725,883	\$2,068,967	\$0	\$2,332,977	\$6,763,636	\$94,591	\$473,358	\$2,174,923	\$1,346,363
Jewell	\$2,690,917	\$473,381	\$408,842	\$656,403	\$2,640,016	\$1,092,957	\$257,886	\$0	\$0	\$202,742	\$664,023
Johnson	\$222,546,509	\$179,377,887	\$28,319,531	\$11,795,811	\$51,373,666	\$163,756,023	\$15,678,725	\$88,037,413	\$1,300,810	\$92,690,048	\$57,125,052
Kearny	\$2,907,737	\$1,309,335	\$1,132,539	\$660,801	\$1,295,079	\$733,337	\$118,868	\$710,946	\$0	\$1,179,712	\$47,179,654
Kingman	\$3,143,017	\$1,089,932	\$925,563	\$328,377	\$2,280,624	\$650,156	\$91,886	\$87,500	\$294,910	\$2,571,206	\$1,564,589
Kiowa	\$1,829,669	\$1,686,164	\$215,281	\$383,137	\$2,871,491	\$276,249	\$226,570	\$0	\$111,600	\$1,034,483	\$445,429
Labette	\$1,340,413	\$2,465,300	\$1,570,828	\$771,555	\$4,089,895	\$1,416,883	\$3,532	\$76,067	\$0	\$1,034,652	\$778,078
Lane	\$1,839,607	\$556,155	\$109,233	\$435,668	\$155,563	\$527,715	\$1,366,798	\$169,708	\$0	\$762,567	\$779,713
Leavenworth	\$10,977,087	\$7,489,387	\$3,835,634	\$4,245,227	\$8,453,155	\$3,578,372	\$1,604,946	\$296,759	\$1,524,534	\$15,054,172	\$5,447,957
Lincoln	\$3,262,992	\$483,259	\$291,277	\$629,368	\$2,440,171	\$248,275	\$253,514	\$0	\$0	\$4,120,419	\$526,470
Linn	\$3,950,123	\$2,294,166	\$858,972	\$1,053,420	\$3,561,398	\$569,612	\$511,261	\$573,768	\$0	\$1,330,302	\$1,188,872
Logan	\$1,732,762	\$265,179	\$515,115	\$466,269	\$1,107,379	\$839,542	\$31,793	\$98,250	\$324,980	\$1,495,143	\$1,208,302
Lyon	\$4,459,013	\$5,626,502	\$2,165,344	\$1,286,317	\$7,231,301	\$2,173,860	\$111,297	\$486,712	\$173,807	\$3,706,423	\$2,600
Marion	\$3,180,687	\$933,753	\$1,049,707	\$1,800,760	\$6,859,819	\$381,000	\$32,092	\$399,091	\$1,978,751	\$1,646,339	\$1,661,856
Marshall	\$2,722,906	\$1,508,276	\$408,111	\$503,504	\$3,818,351	\$1,291,041	\$412,548	\$42,250	\$0	\$890,559	\$880,907
McPherson	\$4,715,603	\$4,067,743	\$1,541,206	\$1,791,906	\$6,757,832	\$1,790,436	\$1,633,323	\$374,088	\$869,500	\$3,171,973	\$1,324,000
Meade	\$2,750,881	\$1,417,697	\$557,943	\$405,541	\$2,015,807	\$601,295	\$292,972	\$213,693	\$20,009	\$187,000	\$699,000
Miami	\$9,121,163	\$6,020,669	\$878,457	\$2,625,029	\$8,605,291	\$1,007,528	\$31,737	\$235,857	\$1,609,308	\$8,672,196	\$6,442,313
Mitchell	\$1,756,933	\$1,454,157	\$713,013	\$1,860,885	\$3,257,913	\$1,291,076	\$366,461	\$84,000	\$0	\$3,499,293	\$1,358,435
Montgomery	\$9,443,372	\$3,877,236	\$852,339	\$603,564	\$5,478,801	\$2,514,931	\$17,884	\$533,580	\$0	\$1,765,835	\$233,441
Morris	\$1,890,473	\$653,409	\$608,119	\$368,494	\$3,425,226	\$386,148	\$354,973	\$82,500	\$0	\$613,604	\$586,044
Morton	\$2,608,131	\$555,685	\$476,520	\$340,994	\$1,882,355	\$1,904,270	\$165,343	\$388,746	\$661,750	\$1,335,264	\$193,735
Nemaha	\$3,055,303	\$1,507,476	\$804,074	\$889,619	\$3,913,481	\$684,565	\$443,707	\$136,100	\$0	\$1,096,182	\$1,029,392
Neosho	\$3,635,041	\$2,011,857	\$1,392,386	\$775,435	\$1,968,852	\$586,373	\$42,452	\$43,377	\$965,949	\$2,042,856	\$1,278,442
Ness	\$1,436,015	\$785,600	\$366,857	\$148,022	\$2,130,601	\$328,035	\$265,135	\$40,184	\$0	\$653,922	\$718,926
Norton	\$2,343,104	\$765,943	\$452,200	\$627,793	\$1,595,593	\$793,664	\$380,690	\$163,518	\$88,645	\$1,359,194	\$724,924
Osage	\$4,201,842	\$2,488,511	\$1,282,502	\$706,722	\$4,442,095	\$369,527	\$596,314	\$156,556	\$267,753	\$211,113	\$583,256
Osborne	\$2,223,051	\$737,191	\$174,405	\$614,223	\$1,554,407	\$562,754	\$290,669	\$26,600	\$0	\$1,960,738	\$458,749
Ottawa	\$2,111,780	\$1,363,645	\$320,105	\$720,886	\$2,676,744	\$929,782	\$343,637	\$96,483	\$479,789	\$1,108,837	\$127,480
Pawnee	\$2,290,786	\$2,065,185	\$734,338	\$59,198	\$2,704,268	\$727,590	\$311,240	\$65,911	\$0	\$792,797	\$0
Phillips	\$2,758,653	\$821,671	\$516,794	\$664,947	\$2,378,168	\$1,129,968	\$631,808	\$513,678	\$367,650	\$1,482,087	\$324,910
Pottawatomie	\$8,994,673	\$3,414,876	\$833,524	\$2,616,736	\$10,482,426	\$1,339,343	\$611,491	\$810,375	\$2,183,126	\$554,828	\$3,354,470
Pratt	\$4,983,218	\$1,484,846	\$520,387	\$1,211,155	\$4,007,548	\$1,226,543	\$495,016	\$266,948	\$125,700	\$2,999,896	\$0
Rawlins	\$2,087,061	\$254,563	\$243,928	\$742,731	\$1,431,267	\$287,978	\$181,493	\$0	\$0	\$222,093	\$500,773
Reno	\$12,120,897	\$6,128,909	\$5,950,549	\$144,680	\$7,441,257	\$7,304,629	\$3,854,957	\$170,966	\$914,449	\$13,916,321	\$5,859,869
Republic	\$2,927,610	\$773,004	\$407,256	\$888,122	\$3,545,809	\$1,432,742	\$322,656	\$0	\$0	\$1,379,064	\$609,975
Rice	\$4,794,292	\$1,652,243	\$355,324	\$1,245,290	\$1,637,349	\$550,654	\$493,426	\$196,305	\$0	\$2,250,108	\$1,793,521
Riley	\$7,852,433	\$5,789,196	\$2,449,351	\$4,054,318	\$9,629,449	\$4,081,068	\$2,472,054	\$947,609	\$659,002	\$11,199,769	\$6,138,688
Rooks	\$3,478,783	\$957,379	\$382,333	\$185,184	\$1,810,980	\$624,203	\$139,012	\$381,704			

## ■ END NOTES

- <sup>1</sup> U.S. Government Accountability Office, America's Fiscal Future, [https://www.gao.gov/americas\\_fiscal\\_future?t=federal\\_debt](https://www.gao.gov/americas_fiscal_future?t=federal_debt)
- <sup>2</sup> The Sentinel, Gov. Kelly's budget plan creates \$1.5 billion deficit in 2022, <https://sentinelksmo.org/gov-kellys-budget-plan-creates-1-5-billion-deficit-2022/>
- <sup>3</sup> Tax Foundation, State and Local Sales Tax Rates Midyear 2020, <https://taxfoundation.org/state-and-local-sales-tax-rates-2020/>
- <sup>4</sup> Kansas Policy Institute, Green Book 2020, <https://kansaspolicy.org/2020-green-book/>
- <sup>5</sup> Kansas Policy Institute, Kansas Tax Increase Unfairly Burdens The Poor, <https://kansaspolicy.org/tax-increase-burdens-poor/>
- <sup>6</sup> Bureau of Economic Analysis, <https://www.bea.gov/news/2020/gross-domestic-product-state-4th-quarter-and-annual-2019>
- <sup>7</sup> Bureau of Labor Statistics, Current Employment Statistics
- <sup>8</sup> Kansas Policy Institute, Kansas 2019 Private Jobs Grows Slower Than Expected, <https://kansaspolicy.org/2019-private-jobs-slow/>
- <sup>9</sup> States that Spend Less, Tax Less—and Grow More, Dave Trabert and Todd Davidson, <https://www.wsj.com/articles/SB10001424052970204349404578099233101373940>
- <sup>10</sup> Kansas Policy Institute, Will thousands more Kansans fall into the 2020 windfall veto trap?, <https://kansaspolicy.org/windfall-veto-taxes-kansans/>
- <sup>11</sup> Wichita Eagle, Gov. Kelly vetoes Republican tax bill, says it would bring 'senseless fiscal crisis', <https://www.kansas.com/news/politics-government/article230530174.html>
- <sup>12</sup> Office of the Attorney General, Attorney General Opinion No. 2019-8, [https://ag.ks.gov/docs/default-source/ag-opinions/2019/2019-008.pdf?sfvrsn=a589d21a\\_6](https://ag.ks.gov/docs/default-source/ag-opinions/2019/2019-008.pdf?sfvrsn=a589d21a_6)
- <sup>13</sup> Kansas Department of Administration, Municipal Budgets, <https://admin.ks.gov/offices/oar/municipal-services/municipal-budgets>
- <sup>14</sup> U.S. Census Bureau, Annual Estimates of the Resident Population: April 1, 2010 to July 1, 2018, <https://factfinder.census.gov/bkmk/table/1.0/en/PEP/2018/PEPANNRES/0400000US20.05000>
- <sup>15</sup> Kansas Department of Administration, Municipal Budgets - FY 2017, <https://admin.ks.gov/offices/oar/municipal-services/municipal-budgets/municipal-budgets---fy-2017---counties>
- <sup>16</sup> Oklahoma Council of Public Affairs, Enhanced Financial Reporting for State Government, [https://issuu.com/ocpathink/docs/enhanced\\_financial\\_reporting\\_for\\_st\\_c835a7cb7191fa](https://issuu.com/ocpathink/docs/enhanced_financial_reporting_for_st_c835a7cb7191fa)



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