

Approved March 16, 1990
Date

MINUTES OF THE ~~SENATE~~ COMMITTEE ON ~~WAYS AND MEANS~~

The meeting was called to order by SENATOR AUGUST "GUS" BOGINA at
Chairperson

~~11:15~~ a.m./p.m. on ~~FEBRUARY 26~~, ~~90~~ in room 123-S of the Capitol.

All members were present except:

Committee staff present:

Research Department: Diane Duffy, Leah Robinson
Revisor: Norm Furse
Committee Staff: Judy Bromich, Administrative Assistant
Ronda Miller, Committee Secretary

Conferees appearing before the committee:

Chairman Bogina announced that revised 1989 property tax data (Attachment 1) and subcommittee assignments and the schedules for House bills (Attachments 2 and 3) were distributed to Committee members.

SB 450 - Appropriations for FY 91, state board of tax appeals, department of revenue, Kansas Lottery, Kansas Racing Commission, Department of Commerce, Kansas, Inc., and Kansas Technology Enterprise Corporation

The Chairman called the Committee's attention to the subcommittee report on SB 450 which was not acted upon because of misunderstanding. Senator Kerr reviewed his pending motion which was add \$2. million to the subcommittee report in a single line item in FY 91, and reflect the \$1.6 million recommended for reappropriations as a current year expenditure. He stated that he has misunderstood the subcommittee report, and that it does make it possible for KTEC to spend the reappropriation monies in FY 90. Therefore, Senator Kerr withdrew his motion, and Senator Doyen withdrew his second. Senator Kerr moved to amend the subcommittee report by adding \$1,606,870 to the KTEC budget in FY 91. Senator Feleciano seconded. It was noted that passage of this motion would provide KTEC with the same amount of new money as was appropriated in FY 90. Senator Kerr stated that all of the money would come from EDIF except \$50,001, which would come from the state general fund. In answer to a question, Chairman Bogina noted that the lottery would die June 30, 1990 unless extended during this legislative session. In explaining the financial status of the lottery, he noted that the lottery spent more than the allotted 20% of their sales in overhead expenses last year. Senator Feleciano stated that if overhead expenses are cut to 19.1% of sales next year, the lottery will have an ending balance of \$2.7 million.

Senator Kerr told the Committee that the EDIF monies that would be used to support his motion would come from \$1. million savings from Wildlife and Parks and \$1.5 million from parimutuel revenues.

The motion carried. It was noted for staff that KTEC estimated expenditures for FY 90 should be reflected in the subcommittee report. Senator Allen moved and Senator Kerr seconded that the subcommittee report be amended to include the cash flow. The motion carried.

Senator Allen moved, Senator Feleciano seconded adoption of the subcommittee report as amended. The motion carried.

Senator Winter moved, Senator Allen seconded, that SB 450 as amended be recommended favorable for passage. The motion carried.

SB 448 - AN ACT making and concerning appropriations for the fiscal year ending June 30, 1991, for the department of education

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON WAYS AND MEANS,
 room 123-S, Statehouse, at 11:15 a.m./p.m. on XX FEBRUARY 26, 90
19

DEPARTMENT OF EDUCATION (Attachments 4 and 5)

Chairman Bogina reviewed the FY 90 and FY 91 subcommittee report, Attachment 4. Senator Winter noted that the FY 90 budget recommendations do not contain reductions similar to those made in the systemwide Regents' budgets. It was stated that there are reductions in the shrinkage of the agency budgets, but not in the state funding.

In reviewing the FY 90 report, Chairman Bogina noted that the current contract with Emporia State University for the coordinating person (item 5) is for \$51,000. He stated that the recommendation contained in item 6 is a way of maximizing federal funds to add only in those cases where a State General Fund match is necessary.

Senator Gaines moved, Senator Winter seconded, that item 1 of the FY 91 subcommittee report be amended to include the Augusta school district. Senator Gaines noted that the subcommittee had not considered 2 year averaging when writing the recommendations. The motion carried. Senator Kerr noted his concern that following the Augusta precedent is not the best way to solve the spikes in income. He stated that the overall formula needs to be reworked and, in addition, stated that capping income spikes at 75% increase in annual income might help solve the problems experienced in the Buhler and Hutchinson school districts (Attachment 6). He stated that the Blue Valley School District would be the only other school district affected by 75% caps on spikes in income. Senator Bogina noted that this proposal was discussed in subcommittee, but the formula causes problems when there is too much reliance on income wealth rather than property wealth for school districts.

Senator Parrish voiced her concern that more money was not appropriated for SDEA. It was noted that the subcommittee recommendation is \$5.5 million above the Governor's recommendation. In answer to a question, Senator Bogina stated that the issue of budget limitations per pupil will be discussed in the Education Committee. Senator Hayden questioned whether budget limitations per pupil would have an impact on state aid, and wondered about the correctness of the state's intrusion into an area which has been the board's prerogative in past years.

In explaining the recommendations for special education and transportation (items 3 & 4), Chairman Bogina stated that the Governor intended a 5% increase above FY 90, but it would not have equated with the subcommittee recommendation. The Governor wants to cease using a percentage of payment of excess costs as the appropriation amount. The subcommittee chose to appropriate the same amount percentage wise as last year which was more than 5% increase above FY 90 expenditures.

In answer to a question regarding the deletion of \$5,000 for the KS Foundation for Agriculture, Chairman Bogina noted that a representative of the Ag in the Classroom Committee told the subcommittee that they have budgeted a \$5,000 reduction each year through FY 92.

In answer to a question regarding item 9, it was stated that the 5% increase in eligible credit hours does not provide a change in the amount for credit hour, but funds an increase in enrollment. Dale Dennis, Department of Education, told the Committee that the community college in Johnson County grew 12% last year; Wyandotte County Community College grew approximately 6%.

Senator Johnston moved, Senator Rock seconded, to amend the subcommittee report to refer to the Dodge City facility as the Kansas Cultural Heritage Center in Dodge City. It was noted that the name of the facility is not mentioned in the subcommittee report, but is listed as the Kansas Cultural Heritage and Arts Center, Dodge City, Kansas, in SB 448. Senators Johnston and Rock withdrew their motion and second.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON WAYS AND MEANS
123-S 11:15 XX FEBRUARY 26, 19⁹⁰
room _____, Statehouse, at _____ a.m./p.m. on _____,

Senator Allen moved, Senator Doyen seconded, to amend the subcommittee report by concurring with the Governor's recommendation to add \$5,000 for the Kansas Foundation for Agriculture. The motion carried.

Senator Winter moved, Senator Doyen seconded, the adoption of the subcommittee report as amended. The motion carried.

Senator Harder moved, Senator Feleciano seconded, that SB 448 as amended be recommended favorable for passage. The motion carried.

The meeting was adjourned at 12:05 P.M.

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

ROOM 545-N - Statehouse

Phone 296-3181

February 19, 1990

TO: Senator Gus Bogina

Office No: 120-S

RE: Report of Revised 1989 Property Tax Data

Attached are revised 1989 property tax data, by county, as provided by the Division of Property Valuation (PVD) of the Department of Revenue. Initially, these data were provided to PVD in a preliminary report by county clerks. The data now have been revised by PVD for all counties, based on a preliminary version of the November 1 abstract.

These data do not include the value of utility inventories. PVD had not certified such values to the counties prior to November 1. Since then, the State Board of Tax Appeals has ruled that such properties are taxable, but their order has been stayed pending an appeal. Also, during the Special Session the Legislature enacted House Bill No. 2004 to clarify that such properties were not intended to be exempt.

Data shown for each county are 1988 and 1989 assessed valuations, total property taxes levied, and the countywide average mill levies, along with the percent increases for each. Also shown is the dollar amount of the increase or decrease in property taxes levied in each county in 1989.

Each table shows the same data sorted in a different way. The first is alphabetical. Subsequent tables are sorted by 1989 assessed value, percent increase in assessed value, 1989 property taxes, the dollar increase in property taxes, the percent increase in property taxes levied, the 1989 countywide average mill levy, and the percent increase in the countywide average mill levy, as indicated at the top of each table and by the shaded column.

For each table after the first, the median, or middle, county is indicated by the box in the middle of the table. The median county would be the 53rd county when they are arranged in order, for instance, by assessed value.

Thomas A. Severn
Principal Analyst

Attachments

SWAM
February 26, 1990
(Attachment 1)

COUNTY NAME	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
BARBER	52,476,750	58,548,456	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.06	(17.7)
BARTON	152,719,637	161,949,733	6.0	20,687,200	19,523,347	(1,163,853)	(5.6)	135.46	120.55	(11.0)
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,164	69,783	1.0	148.50	135.61	(8.7)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
BUTLER	176,349,976	215,302,756	22.1	25,259,110	26,781,278	1,522,168	6.0	143.23	124.39	(13.2)
CHASE	24,721,112	22,739,272	(8.0)	2,715,740	2,529,296	(186,445)	(6.9)	109.86	111.23	1.3
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,554	2,305,091	(45,462)	(1.9)	122.35	109.00	(10.9)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,202	(319,985)	(4.3)	120.09	100.53	(16.3)
CHEYENNE	23,026,456	29,752,183	29.2	2,688,618	2,721,817	33,199	1.2	116.76	91.48	(21.7)
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
DECATUR	26,284,163	28,337,778	7.8	2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,111	2,714,591	7.4	159.54	120.58	(24.4)
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197,642)	(8.1)	127.86	135.41	5.9
ELLIS	116,957,866	141,015,031	20.6	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.95	(20.5)
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
GOVE	34,121,940	34,545,137	1.2	3,546,676	3,535,401	(11,275)	(0.3)	103.94	102.34	(1.5)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,516	2,568,405	(266,111)	(9.4)	108.65	100.37	(7.6)
GREENWOOD	42,724,842	43,174,874	1.1	6,635,071	6,267,621	(367,451)	(5.5)	155.30	145.17	(6.5)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
HODGEMAN	27,195,082	25,675,985	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
KEARNY	170,143,513	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.21	47.85	(4.7)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948	(57,979)	(1.4)	91.66	89.15	(2.7)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881	3,072,862	33,981	1.1	113.81	127.75	12.3
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
LYON	115,857,944	125,594,929	8.4	17,213,710	17,708,748	495,039	2.9	148.58	141.00	(5.1)
MARION	55,985,916	59,571,061	6.4	6,272,640	6,338,469	65,829	1.0	112.04	106.40	(5.0)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
MCPHERSON	144,446,541	151,729,648	5.0	17,232,098	18,029,876	797,778	4.6	119.30	118.83	(0.4)
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,057	20,112,345	1,074,288	5.6	152.26	142.64	(6.3)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
NEMOHA	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,133)	(4.7)	165.50	163.00	(1.5)
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559	3,217,694	(160,866)	(4.8)	110.29	120.39	9.2
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.6
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,867	4.9	64.03	66.91	4.5
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
RAWLINS	27,095,688	30,549,427	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.0)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,872	1,474,756	4.2	141.08	120.14	(14.8)
REPUBLIC	36,050,435	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
RICE	76,619,781	73,488,014	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.06	5.8
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
RUSH	34,682,738	30,110,997	(13.2)	4,066,684	3,586,321	(480,363)	(11.8)	117.25	119.10	1.6
RUSSELL	57,159,310	60,785,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28	(19.7)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
SHAWNEE	565,142,697	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
SMITH	28,600,063	30,100,789	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)
STAFFORD	45,679,511	57,762,568	26.5	5						

COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,062	9,371,796	11.5	192.40	151.03	(21.5)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,111	2,714,591	7.4	159.54	120.58	(24.4)
RENO	246,805,627	302,106,791	22.4	34,819,116	36,293,872	1,474,756	4.2	141.08	120.14	(14.8)
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,867	4.9	64.03	66.91	4.5
STEVENS	231,362,819	258,091,508	11.6	9,124,721	9,653,170	528,449	5.8	39.44	37.40	(5.2)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
BUTLER	176,349,976	215,302,756	22.1	25,259,110	26,781,278	1,522,168	6.0	143.23	124.39	(13.2)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
KEARNEY	170,143,513	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.21	47.85	(4.7)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
BARTON	152,719,637	161,949,733	6.0	20,687,200	19,523,347	(1,163,853)	(5.6)	135.46	120.55	(11.0)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
MCPHERSON	144,446,541	151,729,648	5.0	17,232,098	18,029,876	797,778	4.6	119.30	118.83	(0.4)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
ELLIS	116,957,866	141,015,031	20.6	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.95	(20.5)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,057	20,112,345	1,074,288	5.6	152.26	142.64	(6.3)
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
LYON	115,857,944	125,594,929	8.4	17,213,710	17,708,748	495,039	2.9	148.58	141.00	(5.1)
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
RICE	76,619,781	73,488,014	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.06	5.8
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,202	(319,985)	(4.3)	120.09	100.53	(16.3)
STANTON	62,616,206	64,843,706	3.6	5,075,397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
MARION	55,985,916	59,571,061	6.4	6,272,640	6,338,469	65,829	1.0	112.04	106.40	(5.0)
BARBER	52,476,750	58,548,456	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.06	(17.7)
STAFFORD	45,679,511	57,762,568	26.5	5,868,915	6,393,474	524,559	8.9	128.48	110.69	(13.9)
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,133)	(4.7)	165.50	163.00	(1.5)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
MARSHALL	50,868,890	56,006,884	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
NEMAHA	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,164	69,783	1.0	148.50	135.61	(8.7)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948	(57,979)	(1.4)	91.66	89.15	(2.7)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
GREENWOOD	42,724,842	43,174,874	1.1	6,635,071	6,267,621	(367,451)	(5.5)	155.30	145.17	(6.5)
ELLSWORTH	49,838,136	42,958,046	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
PHILLIPS	41,254,409	41,174,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28	(19.7)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
REPUBLIC	36,050,435	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)
GOVE	34,121,940	34,545,137	1.2	3,546,676	3,535,401	(11,275)	(0.3)	103.94	102.34	(1.5)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.6
WABAUNSEE	30,411,576	32,681,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.0)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)
RUSH	34,682,738	30,110,997	(13.2)	4,066,684	3,586,321	(480,363)	(11.8)	117.25	119.10	1.6
SMITH	28,600,063	30,100,789	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)
CHEYENNE	23,026,456	29,752,183	29.2	2,688,618	2,721,817	33,199	1.2	116.76	91.48	(21.7)
JEWELL	26,151,546	23,861,063	(8.8)	3,238,389	3,478,863	240,474	7.4	123.82	120.54	(2.7)
DECATUR	26,284,163	28,337,778	7.8	2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
NORTON	26,502,518	27,016,								

COUNTY NAME	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,111	2,714,591	7.4	159.54	120.58	(24.4)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,062	9,371,796	11.5	192.40	151.03	(21.5)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)
CHEYENNE	23,026,456	29,752,183	29.2	2,688,618	2,721,817	33,199	1.2	116.76	91.48	(21.7)
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
STAFFORD	45,679,511	57,762,568	26.5	5,868,915	6,393,474	524,559	8.9	128.48	110.69	(13.9)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,872	1,474,756	4.2	141.08	120.14	(14.8)
BUTLER	176,349,976	215,302,756	22.1	25,259,110	26,781,278	1,522,168	6.0	143.23	124.39	(13.2)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
NEMAHA	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
ELLIS	116,957,866	141,015,031	20.6	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.95	(20.5)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28	(19.7)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,202	(319,985)	(4.3)	120.09	100.53	(16.3)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
WALLACE	21,811,865	24,816,966	13.8	2,074,050	2,120,699	46,649	2.2	95.09	85.45	(10.1)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,057	20,112,345	1,074,288	5.6	152.26	142.64	(6.3)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.0)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
BARBER	52,476,750	58,548,456	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.06	(17.7)
STEVENS	231,362,819	258,091,508	11.6	9,124,721	9,653,170	528,449	5.8	39.44	37.40	(5.2)
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,164	69,783	1.0	148.50	135.61	(8.7)
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,554	2,305,091	(45,462)	(1.9)	122.35	109.00	(10.9)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
KEARNY	170,143,513	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.21	47.85	(4.7)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)
LYON	115,857,944	125,594,929	8.4	17,213,710	17,708,748	495,039	2.9	148.58	141.00	(5.1)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
DECATUR	26,284,163	28,337,778	7.8	2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
MARION	55,985,916	59,571,061	6.4	6,272,640	6,338,469	65,829	1.0	112.04	106.40	(5.0)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
BARTON	152,719,637	161,949,733	6.0	20,687,200	19,523,347	(1,163,853)	(5.6)	135.46	120.55	(11.0)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
SMITH	28,600,063	30,100,789	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
McPHERSON	144,446,541	151,729,648	5.0	17,232,098	18,029,876	797,778	4.6	119.30	118.83	(0.4)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
STANTON	62,616,206	64,843,706	3.6	5,075,397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948	(57,979)	(1.4)	91.66	89.15	(2.7)
REPUBLIC	36,050,435	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
GOVE	34,121,940	34,545,137	1.2	3,546,676	3,535,401	(11,275)	(0.3)	103.94	102.34	(1.5)
GREENWOOD	42,724,842	43,174,874	1.1	6,635,071	6,267,621	(367,451)	(5.5)	155.30	145.17	(6.5)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,867	4.9	64.03	66.91	4.5
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
WOODSON	22,713,786	22,391,897	(1.4)	2,602,163	2,539,648	(62,515)	(2.4)	114.56	113.42	(1.0)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,516	2,568,405	(266,111)	(9.4)	108.65	100.37	(7.6)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,133)	(4.7)	165.50	163.00	(1.5)
WICHITA	27,535,666	26,446,172	(4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45	3.3
RICE	76,619,781	73,488,014	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.06	5.8
CLARK	36,745,092									

COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
SEGWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,062	9,371,796	11.5	192.40	151.03	(21.5)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,111	2,714,591	7.4	159.54	120.58	(24.4)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,872	1,474,756	4.2	141.08	120.14	(14.8)
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
BUTLER	176,349,976	215,302,756	22.1	25,259,110	26,781,278	1,522,168	6.0	143.23	124.39	(13.2)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,057	20,112,345	1,074,288	5.6	152.26	142.64	(6.3)
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
BARTON	152,719,637	161,949,733	6.0	20,687,200	19,523,347	(1,163,853)	(5.6)	135.46	120.55	(11.0)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
MCIPHERSON	144,446,541	151,729,648	5.0	17,232,098	18,029,876	797,778	4.6	119.30	118.83	(0.4)
LYON	115,857,944	125,594,929	8.4	17,213,710	17,708,748	495,039	2.9	148.58	141.00	(5.1)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,867	4.9	64.03	66.91	4.5
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
ELLIS	116,957,866	141,015,031	20.6	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.95	(20.5)
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
STEVENS	231,362,819	258,091,508	11.6	9,124,721	9,653,170	528,449	5.8	39.44	37.40	(5.2)
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,133)	(4.7)	165.50	163.00	(1.5)
KEARNY	170,143,513	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.21	47.85	(4.7)
RICE	76,619,781	73,488,014	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.06	5.8
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
ALLEY	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,164	69,783	1.0	148.50	135.61	(8.7)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,202	(319,985)	(4.3)	120.09	100.53	(16.3)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,314	196,061	3.0	83.20	93.03	11.8
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
STAFFORD	45,679,511	57,762,568	26.5	5,868,915	6,393,474	524,559	8.9	128.48	110.69	(13.9)
MARION	55,985,916	59,571,061	6.4	6,272,640	6,338,469	65,829	1.0	112.04	106.40	(5.0)
GREENWOOD	42,724,842	43,174,874	1.1	6,635,071	6,267,621	(367,451)	(5.5)	155.30	145.17	(6.5)
BARBER	52,476,750	58,548,456	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.06	(17.7)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
NEMAH	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
STANTON	62,616,206	64,843,706	3.6	5,075,397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
REPUBLIC	36,050,435	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28	(19.7)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,848	(57,979)	(1.4)	91.66	89.15	(2.7)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.0
RAWLINS	27,095,688	30,549,427	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.6)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
SMITH	28,600,063	30,100,789	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)
RUSH	34,682,738	30,110,997	(13.2)	4,066,684	3,586,321	(480,363)	(11.8)	117.25	119.10	1.6
GOVE	34,121,940	34,545,137	1.2	3,546,676	3,535,401	(11,275)	(0.3)	103.94	102.34	(1.5)
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)
HODGEMAN	27,195,082	25,675,985	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1
WICHITA	27,535,666	26,4								

COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,062	9,371,796	11.5	192.40	151.03	(21.5)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,111	2,714,591	7.4	159.54	120.58	(24.4)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
BUTLER	176,349,976	215,302,756	22.1	25,259,110	26,781,278	1,522,168	6.0	143.23	124.39	(13.2)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,872	1,474,756	4.2	141.08	120.14	(14.8)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,057	20,112,345	1,074,288	5.6	152.26	142.64	(6.3)
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,867	4.9	64.03	66.91	4.5
MCPHERSON	144,446,541	151,729,648	5.0	17,232,098	18,029,876	797,778	4.6	119.30	118.83	(0.4)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,478	2.9	147.07	143.02	(2.8)
STEVENS	231,362,819	258,091,508	11.6	9,124,721	9,653,170	528,449	5.8	39.44	37.40	(5.2)
STAFFORD	45,679,511	57,762,568	26.5	5,868,915	6,393,474	524,559	8.9	128.48	110.69	(13.9)
LYON	115,857,944	125,594,929	8.4	17,213,710	17,708,748	495,039	2.9	148.58	141.00	(5.1)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
KEARNY	170,143,513	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.21	47.85	(4.7)
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218	3,905,317	260,099	7.1	134.53	127.84	(5.0)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
NEMAH	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
REPUBLIC	36,050,435	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)
RICE	76,619,781	73,488,014	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.06	5.8
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,164	69,783	1.0	148.50	135.61	(8.7)
MARION	55,985,916	59,571,061	6.4	6,272,640	6,338,469	65,829	1.0	112.04	106.40	(5.0)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4
WALLACE	21,811,865	24,816,966	13.8	2,074,050	2,120,699	46,649	2.2	95.09	85.45	(10.1)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881	3,072,862	33,981	1.1	113.81	127.75	12.3
CHEYENNE	23,026,456	29,752,183	29.2	2,688,618	2,721,817	33,199	1.2	116.76	91.48	(21.7)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3
SMITH	28,600,063	30,100,789	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)
GOVE	34,121,940	34,545,137	1.2	3,546,676	3,535,401	(11,275)	(0.3)	103.94	102.34	(1.5)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
WICHITA	27,535,666	26,446,172	(4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45	3.3
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)
STANTON	62,616,206	64,843,706	3.6	5,075,397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,554	2,305,091	(45,462)	(1.9)	122.35	109.00	(10.9)
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948	(57,979)	(1.4)	91.66	89.15	(2.7)
WOODSON	22,713,786	22,391,897	(1.4)	2,602,163	2,539,648	(62,515)	(2.4)	114.56	113.42	(1.0)
DECATUR	26,284,163	28,337,778	7.8	2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.6
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)
HODGEMAN	27,195,082	25,675,985	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559	3,217,694	(160,865)	(4.8)	110.29	120.39	9.2
CHASE	24,721,112	22,739,272	(8.0)	2,715,740	2,529,296	(186,444)	(6.9)	109.86	111.23	1.3
ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197,642)	(8.1)	127.86	135.41	5.9
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28	(19.7)
HARPER	54,673,174	56,378,209	3.1	7,011,98						

COUNTY NAME	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,062	9,371,796	11.5	192.40	151.03	(21.5)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
STAFFORD	45,679,511	57,762,568	26.5	5,868,915	6,393,474	524,559	8.9	128.48	110.69	(13.9)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,111	2,714,591	7.4	159.54	120.58	(24.4)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.0)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	4,320,771	728,995	6.4	108.93	96.90	(11.0)
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
BUTLER	176,349,976	215,302,756	22.1	25,259,110	26,781,278	1,522,168	6.0	143.23	124.39	(13.2)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
STEVENS	231,362,819	258,091,598	11.6	9,124,721	9,653,170	528,449	5.8	39.44	37.40	(5.2)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,057	20,112,345	1,074,288	5.6	152.26	142.64	(6.3)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,867	4.9	64.03	66.91	4.5
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
McPHERSON	144,446,541	151,729,648	5.0	17,232,098	18,029,876	797,778	4.6	119.30	118.83	(0.4)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,872	1,474,756	4.2	141.08	120.14	(14.8)
REPUBLIC	36,050,435	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
KEARNY	170,143,513	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.21	47.85	(4.7)
NEMAHA	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
LYON	115,857,944	125,594,929	8.4	17,213,710	17,708,748	495,039	2.9	148.58	141.00	(5.1)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
WALLACE	21,811,865	24,816,966	13.8	2,074,050	2,120,699	46,649	2.2	95.09	85.45	(10.1)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
RICE	76,619,781	73,488,014	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.06	5.8
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)
CHEYENNE	23,026,456	29,752,183	29.2	2,688,618	2,721,817	33,199	1.2	116.76	91.48	(21.7)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881	3,072,862	33,981	1.1	113.81	127.75	12.3
MARION	55,985,916	59,571,061	6.4	6,272,640	6,338,469	65,829	1.0	112.04	106.40	(5.0)
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,164	69,783	1.0	148.50	135.61	(8.7)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
SMITH	28,600,063	30,100,789	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
GOVE	34,121,940	34,545,137	1.2	3,546,676	3,535,401	(11,275)	(0.3)	103.94	102.34	(1.5)
STANTON	62,616,206	64,843,706	3.6	5,075,397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)
WICHITA	27,535,666	26,446,172	(4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45	3.3
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948	(57,979)	(1.4)	91.66	89.15	(2.7)
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,554	2,305,091	(45,462)	(1.9)	122.35	109.00	(10.9)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.6
WOODSON	22,713,786	22,391,897	(1.4)	2,602,163	2,539,648	(62,515)	(2.4)	114.56	113.42	(1.0)
DECATUR	26,284,163	28,337,778	7.8	2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
HODGEMAN	27,195,082	25,675,985	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1
ELLIS	116,957,866	141,015,031	20.6	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.95	(20.5)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
CHEROKEE	62,429,665	71,396,945</								

COUNTY NAME	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,133)	(4.7)	165.50	163.00	(1.5)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,062	9,371,796	11.5	192.40	151.03	(21.5)
GREENWOOD	42,724,842	43,174,874	1.1	6,635,071	6,267,621	(367,451)	(5.5)	155.30	145.17	(6.5)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,057	20,112,345	1,074,288	5.6	152.26	142.64	(6.3)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
LYON	115,857,944	125,594,929	8.4	17,213,710	17,708,748	495,039	2.9	148.58	141.00	(5.1)
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,164	69,783	1.0	148.50	135.61	(8.7)
ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197,642)	(8.1)	127.86	135.41	5.9
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
RAWLINS	27,095,688	30,549,427	12.7	3,645,218	3,905,317	260,099	7.1	134.53	127.84	(5.0)
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881	3,072,862	33,981	1.1	113.81	127.75	12.3
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,323	1.3	157.99	127.47	(19.3)
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
HODGEMAN	27,195,082	25,675,985	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1
REPUBLIC	36,050,435	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
BUTLER	176,349,976	215,302,756	22.1	25,259,110	26,781,278	1,522,168	6.0	143.23	124.39	(13.2)
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3
SMITH	28,600,063	30,100,789	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)
WICHITA	27,535,666	26,446,172	(4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45	3.3
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,111	2,714,591	7.4	159.54	120.58	(24.4)
BARTON	152,719,637	161,949,733	6.0	20,687,200	19,523,347	(1,163,853)	(5.6)	135.46	120.55	(11.0)
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559	3,217,694	(160,866)	(4.8)	110.29	120.39	9.2
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,872	1,474,756	4.2	141.08	120.14	(14.8)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
RUSH	34,682,738	30,110,997	(13.2)	4,066,684	3,586,321	(480,363)	(11.8)	117.25	119.10	1.6
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.91	119.03	1.9
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
McPHERSON	144,446,541	151,729,648	5.0	17,232,098	18,029,876	797,778	4.6	119.30	118.83	(0.4)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
RICE	76,619,781	73,488,014	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.06	5.8
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,446	1.3	124.88	116.33	(6.8)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.6
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
WOODSON	22,713,786	22,391,897	(1.4)	2,602,163	2,539,648	(62,515)	(2.4)	114.56	113.42	(1.0)
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
CHASE	24,721,112	22,739,272	(8.0)	2,715,740	2,529,296	(186,444)	(6.9)	109.86	111.23	1.3
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)
STAFFORD	45,679,511	57,762,568	26.5	5,868,915	6,393,474	524,559	8.9	128.48	110.69	(13.9)
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28	(19.7)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,554	2,305,091	(45,462)	(1.9)	122.35	109.00	(10.9)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
MARTON	55,985,916	59,571,061	6.4	6,272,640	6,338,469	65,829	1.0	112.04	106.40	(5.0)
BARBER	52,476,750	58,548,456	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.06	(17.7)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.85	(19.5)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
ELLIS	116,957,866	141,015,031	20.6	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.95	(20.5)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
GOVE	34,121,940	34,545,137	1.2	3,546,676	3,535,401	(11,275)	(0.3)	103.94	102.34	(1.5)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,202	(319,985)	(4.3)	120.09	100.53	(16.3)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,516	2,568,405	(266,111)	(9.4)	108.65	100.37	(7.6)
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
DECATUR	26,284,163	28,337,778	7.8	2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)
HAMILTON	32,972,977	39,430,952	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
NEMAHA	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
MEADE	79,508,394	73,213,8								

COUNTY	1988 ASSESSED VALUE	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881	3,072,862	33,981	1.1	113.81	127.75	12.3
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559	3,217,694	(160,866)	(4.8)	110.29	120.39	9.2
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.6
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3
ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197,642)	(8.1)	127.86	135.41	5.9
RICE	76,619,781	73,488,014	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.06	5.8
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,867	4.9	64.03	66.91	4.5
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
WICHITA	27,535,666	26,446,172	(4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45	3.3
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
REPUBLIC	36,050,435	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
HODGEMAN	27,195,082	25,675,985	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
RUSH	34,682,738	30,110,997	(13.2)	4,066,684	3,586,321	(480,363)	(11.8)	117.25	119.10	1.6
CHASE	24,721,112	22,739,272	(8.0)	2,715,740	2,529,296	(186,445)	(6.9)	109.86	111.23	1.3
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,374	236,000	2.6	126.10	127.11	0.8
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)
McPHERSON	144,446,541	151,729,648	5.0	17,232,098	18,029,876	797,778	4.6	119.30	118.83	(0.4)
WOODSON	22,713,786	22,391,897	(1.4)	2,602,163	2,539,648	(62,515)	(2.4)	114.56	113.42	(1.0)
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,133)	(4.7)	165.50	163.00	(1.5)
GOVE	34,121,940	34,545,137	1.2	3,546,676	3,535,401	(11,275)	(0.3)	103.94	102.34	(1.5)
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948	(57,979)	(1.4)	91.66	89.15	(2.7)
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
STANTON	62,616,206	64,843,706	3.6	5,075,397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
KEARNY	170,143,513	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.21	47.85	(4.7)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.0)
MARION	55,985,916	59,571,061	6.4	6,272,640	6,338,469	65,829	1.0	112.04	106.40	(5.0)
SMITH	28,600,063	30,100,789	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)
LYON	115,857,944	125,594,929	8.4	17,213,710	17,708,748	495,039	2.9	148.58	141.00	(5.1)
STEVENS	231,362,819	258,091,508	11.6	9,124,721	9,653,170	528,449	5.8	39.44	37.40	(5.2)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,302	6.6	66.74	63.29	(5.2)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,057	20,112,345	1,074,288	5.6	152.26	142.64	(6.3)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
GREENWOOD	42,724,842	43,174,874	1.1	6,635,071	6,267,621	(367,451)	(5.5)	155.30	145.17	(6.5)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,516	2,568,405	(266,111)	(9.4)	108.65	100.37	(7.6)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	159.33	141.01	(8.0)
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,164	69,783	1.0	148.50	135.61	(8.7)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
DECATUR	26,284,163	28,337,778	7.8	2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
WALLACE	21,811,865	24,816,966	13.8	2,074,050	2,120,699	46,649	2.2	95.09	85.45	(10.1)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,554	2,305,091	(45,462)	(1.9)	122.35	109.00	(10.9)
BARTON	152,719,637	161,949,733	6.0	20,687,200	19,523,347	(1,163,853)	(5.6)	135.46	120.55	(11.0)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
BUTLER	176,349,976	215,302,756	22.1	25,259,110	26,781,278	1,522,168	6.0	143.23	124.39	(13.2)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
STAFFORD	45,679,511	57,762,568	26.5	5,868,915	6,393,474	524,559	8.9	128.48	110.69	(13.9)
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
NEMAHA	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,872	1,474,756	4.2	141.08	120.14	(14.8)
DOMIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,202	(319,985)	(4.3)	120.09	100.53	(16.3)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)
BARBER	52,476,750	58,548,456	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.06	(17.7)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114	

SUBCOMMITTEE LIST

SUBCOMMITTEE ASSIGNMENTS ON HOUSE APPROPRIATION BILLS

	<u>Fiscal Staff</u>	<u>Final Committee Action</u>
BOGINA		
Social and Rehabilitation Services (Chair)	Howard	March 26
Homestead Property Tax (Chair)	Efird	March 19
Hutchinson Correctional Work Facility (Chair)	Mills	March 22
Ellsworth Correctional Facility (Chair)	Mills	March 22
Transportation	Rothe	March 14
KPERS (Chair)	Conroy	March 21
Capital Improvements	Staff	March 27
WINTER		
Social and Rehabilitation Services	Howard	March 26
Health and Environment (Chair)	Rothe	March 19
Kansas State Industrial Reformatory (Chair)	Mills	March 22
Emergency Medical Services (Chair)	Piekalkiewicz	March 16
Civil Air Patrol (Chair)	Mah	March 16
Transportation (Chair)	Rothe	March 14
KPERS	Conroy	March 21
ROCK		
Health and Environment	Rothe	March 19
Winfield Correctional Facility	Mills	March 22
Kansas Highway Patrol	Rothe	March 16
Consumer Credit Commission	Duncan	March 13
Bank Commissioner	Duncan	March 13
Savings and Loan Department	Duncan	March 13
Department of Credit Unions	Duncan	March 13
Securities Commission	West	March 13
Kansas Corporation Commission	Rothe	March 21
Citizens' Utility Ratepayer Board	Rothe	March 21
DOYEN		
Social and Rehabilitation Services	Howard	March 26
Larned State Hospital (Chair)	Porter	March 26
Osawatomie State Hospital (Chair)	Porter	March 26
Human Resources (Chair)	Porter	March 19
Norton Correctional Facility (Chair)	Mills	March 22
Kansas Bureau of Investigation (Chair)	Duffy	March 16

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	<u>Fiscal Staff</u>	<u>Final Committee Action</u>
JOHNSTON		
Social and Rehabilitation Services	Howard	March 26
Larned State Hospital	Porter	March 26
Osawatomie State Hospital	Porter	March 26
Parsons State Hospital	Duncan	March 26
Winfield State Hospital	Duncan	March 26
Kansas Neurological Institute	Duncan	March 26
Department of Corrections	Mills	March 22
Topeka Correctional Complex	Mills	March 22
Transportation	Rothe	March 14
Homestead Property Tax	Efird	March 19
Civil Rights Commission	Rothe	March 21
PARRISH		
Department on Aging	Howard	March 19
Ellsworth Correctional Facility	Mills	March 22
Youth Center at Beloit	Piekalkiewicz	March 16
Civil Air Patrol	Mah	March 16
Emergency Medical Services	Piekalkiewicz	March 16
Board of Veterinary Medical Examiners	Duncan	March 13
Dental Board	Robinson	March 13
Board of Nursing	Mah	March 13
Board of Examiners in Optometry	Robinson	March 13
Real Estate Commission	Efird	March 13
SALISBURY		
Kansas Commission on Veterans Affairs (Chair)	Porter	March 19
Soldiers' Home (Chair)	Porter	March 19
Youth Center at Atchison (Chair)	Piekalkiewicz	March 16
Consumer Credit Commission (Chair)	Duncan	March 13
Bank Commissioner (Chair)	Duncan	March 13
Savings and Loan Department (Chair)	Duncan	March 13
Department of Credit Unions (Chair)	Duncan	March 13
Securities Commission (Chair)	West	March 13
Civil Rights Commission (Chair)	Rothe	March 21
Parsons State Hospital (Chair)	Duncan	March 26
Winfield State Hospital (Chair)	Duncan	March 26
Kansas Neurological Institute (Chair)	Duncan	March 26

	<u>Fiscal Staff</u>	<u>Final Committee Action</u>
GAINES		
Social and Rehabilitation Services	Howard	March 26
Kansas Commission on Veterans Affairs	Porter	March 19
Soldiers' Home	Porter	March 19
Norton Correctional Facility	Mills	March 22
Youth Center at Topeka	Piekalkiewicz	March 16
Board of Technical Professions	Mah	March 13
Abstracters' Board of Examiners	Porter	March 13
Behavioral Sciences Regulatory Board	Howard	March 13
Board of Hearing Aid Examiners	Rampey	March 13
Board of Healing Arts	Rampey	March 13
KPERS	Conroy	March 21
Capital Improvements	Staff	March 27
ALLEN		
Parsons State Hospital	Duncan	March 26
Winfield State Hospital	Duncan	March 26
Kansas Neurological Institute	Duncan	March 26
Youth Center at Topeka (Chair)	Piekalkiewicz	March 16
Department of Corrections (Chair)	Mills	March 22
Topeka Correctional Complex (Chair)	Mills	March 22
Board of Veterinary Medical Examiners (Chair)	Duncan	March 13
Dental Board (Chair)	Robinson	March 13
Board of Nursing (Chair)	Mah	March 13
Board of Examiners in Optometry (Chair)	Robinson	March 13
Real Estate Commission (Chair)	Efird	March 13
Department of Administration (Chair)	Duffy	March 21
State Finance Council (Chair)	Duffy	March 21
Public Disclosure Commission (Chair)	Mah	March 21
HAYDEN		
Human Resources	Porter	March 19
Kansas State Penitentiary (and KCIL)	Mills	March 22
Ombudsman Board	Mah	March 16
Parole Board	Mah	March 16
Adjutant General	West	March 16
State Fire Marshal	Duffy	March 16
Board of Accountancy	Porter	March 13
Board of Mortuary Arts	Porter	March 13
Board of Pharmacy	Efird	March 13
Board of Barber Examiners	Piekalkiewicz	March 13
Board of Cosmetology	Piekalkiewicz	March 13
KBI	Duffy	March 16

	<u>Fiscal Staff</u>	<u>Final Committee Action</u>
KERR		
Department on Aging (Chair)	Howard	March 19
Kansas State Penitentiary (and KCIL) (Chair)	Mills	March 22
Ombudsman Board (Chair)	Mah	March 16
Parole Board (Chair)	Mah	March 16
Adjutant General (Chair)	West	March 16
State Fire Marshal (Chair)	Duffy	March 16
Board of Accountancy (Chair)	Porter	March 13
Board of Mortuary Arts (Chair)	Porter	March 13
Board of Pharmacy (Chair)	Efird	March 13
Board of Barber Examiners (Chair)	Piekalkiewicz	March 13
Board of Cosmetology (Chair)	Piekalkiewicz	March 13
Youth Center at Beloit (Chair)	Piekalkiewicz	March 16
FELECIANO		
Rainbow Mental Health Facility	Porter	March 26
Topeka State Hospital	Porter	March 26
Kansas State Industrial Reformatory	Mills	March 22
Hutchinson Correctional Work Facility	Mills	March 22
Youth Center at Atchison	Piekalkiewicz	March 16
Transportation	Rothe	March 14
Department of Administration	Duffy	March 21
State Finance Council	Duffy	March 21
Public Disclosure Commission	Mah	March 21
HARDER		
Rainbow Mental Health Facility (Chair)	Porter	March 26
Topeka State Hospital (Chair)	Porter	March 26
Winfield Correctional Facility (Chair)	Mills	March 22
Kansas Highway Patrol (Chair)	Rothe	March 16
Transportation	Rothe	March 14
Board of Technical Professions (Chair)	Mah	March 13
Abstracters' Board of Examiners (Chair)	Porter	March 13
Behavioral Sciences Regulatory Board (Chair)	Howard	March 13
Board of Hearing Aid Examiners (Chair)	Rampey	March 13
Board of Healing Arts (Chair)	Rampey	March 13
Kansas Corporation Commission (Chair)	Rothe	March 21
Citizen Utility Ratepayers Board	Rothe	March 21
Capital Improvements (Chair)	Staff	March 27

90-95/DD

SENATE WAYS AND MEANS

Subcommittee Assignments on House Appropriation Bills

	<u>Analyst</u>	<u>Subcommittee</u>	<u>Final Committee Action</u>
House Bill No. <u>2618</u>			March 26
Human Resources I Department of Social and Rehabilitation Services	Howard	Bogina, Chairman Winter Doyen Gaines Johnston	
Larned State Hospital Osawatomie State Hospital	Porter Porter	Doyen, Chairman Johnston	
Rainbow Mental Health Facility Topeka State Hospital	Porter Porter	Harder, Chairman Feleciano	
Parsons State Hospital Winfield State Hospital Kansas Neurological Institute	Duncan Duncan Duncan	Salisbury, Chairman Allen Johnston	
House Bill No. <u>2625</u>			March 19
Human Resources II Health and Environment	Rothe	Winter, Chairman Rock	
Human Resources	Porter	Doyen, Chairman Hayden	
Department on Aging	Howard	Kerr, Chairman, Parrish	
Kansas Commission on Veterans Affairs Soldiers' Home	Porter Porter	Salisbury, Chairman Gaines	
Homestead Property Tax	Efird	Bogina, Chairman Johnston	
House Bill No. <u>2624</u>			March 22
Public Safety I Department of Corrections	Mills	Allen, Chairman Johnston	
Kansas State Industrial Reformatory	Mills	Winter, Chairman Feleciano	

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	<u>Analyst</u>	<u>Subcommittee</u>	<u>Final Committee Action</u>
Topeka Correctional Complex	Mills	Allen, Chairman Johnston	
Hutchinson Correctional Work Facility	Mills	Bogina, Chairman Feleciano	
Norton Correctional Facility	Mills	Doyen, Chairman Gaines	
Kansas State Penitentiary (and KCIL)	Mills	Kerr, Chairman Hayden	
Winfield Correctional Facility	Mills	Harder, Chairman Rock	
Ellsworth Correctional Facility	Mills	Bogina, Chairman Parrish	
House Bill No. <u>2615</u>			March 16
Public Safety II Ombudsman Board Parole Board Adjutant General State Fire Marshal	Mah Mah West Duffy	Kerr, Chairman Hayden	
Kansas Highway Patrol	Rothe	Harder, Chairman Rock	
Kansas Bureau of Investigation	Duffy	Doyen, Chairman Hayden	
Emergency Medical Service Civil Air Patrol Sentencing Commission	Piekalkiewicz Mah Mills	Winter, Chairman Parrish	
Youth Center at Topeka	Piekalkiewicz	Allen, Chairman Gaines	
Youth Center at Beloit	Piekalkiewicz	Kerr, Chairman Parrish	
Youth Center at Atchison	Piekalkiewicz	Salisbury, Chairman Feleciano	
House Bill No. <u>2614</u>			March 14
Transportation	Rothe	Winter, Chairman Bogina Harder Feleciano Johnston	

Final
Committee Action

House Bill No. 2616

March 13

General Government III

Fee Agencies

	<u>Analyst</u>	<u>Subcommittee</u>
Board of Accountancy	Porter	Kerr, Chairman
Board of Mortuary Arts	Porter	Hayden
Board of Pharmacy	Efird	
Board of Barber Examiners	Piekalkiewicz	
Board of Cosmetology	Piekalkiewicz	
Board of Veterinary Medical Examiners	Duncan	Allen, Chairman
Dental Board	Robinson	Parrish
Board of Nursing	Mah	
Board of Examiners in Optometry	Robinson	
Real Estate Commission	Efird	
Consumer Credit Commission	Duncan	Salisbury, Chairman
Bank Commissioner	Duncan	Rock
Savings and Loan Department	Duncan	
Department of Credit Unions	Duncan	
Securities Commissioner	West	
Board of Technical Professions	Mah	Harder, Chairman
Abstracters' Board of Examiners	Porter	Gaines
Behavioral Sciences Regulatory Board	Howard	
Board of Hearing Aid Examiners	Rampey	
Board of Healing Arts	Rampey	

House Bill No. 2638

March 21

General Government V

Department of Administration	Duffy	Allen, Chairman
State Finance Council	Duffy	Feleciano
Public Disclosure	Mah	
Kansas Corporation Commission	Rothe	Harder, Chairman
Citizen Utility Ratepayer Board	Rothe	Rock
Civil Rights Commission	Rothe	Salisbury, Chairman
		Johnston
Kansas Public Employees Retirement System	Conroy	Bogina, Chairman
		Winter
		Gaines

House Bill No. 2607

March 27

Capital Improvement	Staff	Harder, Chairman
		Bogina
		Gaines

House Bill No. 2529

March 27

House Supplemental	Staff	
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SUBCOMMITTEE REPORT

Agency: Department of Education **Bill No.** 558 **Bill Sec.** 23
Analyst: Rampey **Analysis Pg. No.** 277 **Budget Pg. No.** 174

<u>Expenditure Summary</u>	<u>Revised Agency Req. FY 90</u>	<u>Revised Governor's Rec. FY 90</u>	<u>Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ 12,830,771	\$ 12,133,043	\$ 91,469
Aid to Local Units	1,039,966,805	1,042,560,633	463,359
Other Assistance	20,814,256	20,814,256	--
TOTAL	<u><u>\$1,073,611,832</u></u>	<u><u>\$1,075,507,932</u></u>	<u><u>\$ 554,828</u></u>
State General Fund:			
State Operations	\$ 5,191,017	\$ 4,946,881	\$ 47,000
Aid to Local Units	941,473,832	944,067,660	463,359
Other Assistance	169,256	169,256	--
TOTAL	<u><u>\$ 946,834,105</u></u>	<u><u>\$ 949,183,797</u></u>	<u><u>\$ 510,359</u></u>
FTE Positions	190.0	190.0	--

Agency Request/Governor's Recommendation

For FY 1990, the Department of Education is requesting supplemental appropriations from the State General Fund of \$31,485 for retirement entitlements, \$1,476,503 for community college credit hour aid, and \$357,025 for community college out-district state aid. (Requests for supplemental appropriations reflect revisions made since the original budget was submitted.)

The Governor approves supplemental appropriations of \$1,714,097 for community college credit hour aid and \$239,251 for out-district state aid. (The Governor's recommendations are based on the State Department's community college estimate as originally submitted.) In addition, the Governor submits a Governor's Budget Amendment to add \$4,232,482 to his recommendation of \$109,655,541 for special education. The total (\$113,888,023) is intended to fund 95 percent of special education excess costs, based on revised estimates.

Senate Subcommittee Recommendations

The Senate Subcommittee concurs with the Governor, with the following exceptions:

1. Add \$47,000 from the State General Fund and \$44,469 from federal and other funds for salaries and wages. The effect of the Subcommittee's action would be to reduce the shrinkage rate of 5.0 percent recommended by the Governor to 3.8 percent for salaries funded from the State General Fund.

*SWAM
February 26, 1990
Attachment 4*

2. Add \$826,909 for school district transportation, for a total of \$44,568,291. That amount is \$68,165 more than the 1989 Legislature appropriated and is intended to fund 96 percent of the transportation formula, as intended by the Legislature. (The February payment to school districts indicates that \$68,165 is needed to reach the 96 percent level.)
3. Delete \$243,460 from the Governor's revised recommendation for special education, for a total of \$113,644,563. That amount would fund 95 percent of special education excess costs, as intended by the 1989 Legislature. The amount is an increase of \$2,989,022 over the amount the 1989 Legislature appropriated and is based on a revised estimate of special education excess costs.
4. Delete \$237,594 for community college credit hour aid, for a total of \$29,963,151, as requested by the State Board. The total includes a supplemental appropriation of \$1,476,503. (The Governor's recommendation was based on an earlier estimate that was later revised downward.)
5. Add \$117,504 for community college out-district state aid, for a total of \$8,905,537, as requested of the State Board. The amount includes a supplemental appropriation of \$357,025.



Senator August Bogina
Subcommittee Chairperson



Senator Frank Gaines



Senator Joseph C. Harder



Senator Michael Johnston



Senator Wint Winter, Jr.

SUBCOMMITTEE REPORT

Agency: Department of Education **Bill No.** 448 **Bill Sec.** 2
Analyst: Rampey **Analysis Pg. No.** 277 **Budget Pg. No.** 174

<u>Expenditure Summary</u>	<u>Revised Agency Req. FY 91</u>	<u>Revised Governor's Rec. FY 91</u>	<u>Subcommittee Adjustments</u>
All Funds:			
State Operations	\$ 13,029,734	\$ 12,512,285	\$ 561,025
Aid to Local Units	1,146,781,374	1,073,829,151	4,976,308
Other Assistance	<u>25,370,220</u>	<u>25,370,220</u>	<u>(5,000)</u>
TOTAL	<u>\$1,185,181,328</u>	<u>\$1,111,711,656</u>	<u>\$ 5,532,333</u>
State General Fund:			
State Operations	\$ 5,635,538	\$ 5,243,181	\$ 160,011
Aid to Local Units	1,044,538,374	971,586,151	4,976,308
Other Assistance	<u>172,220</u>	<u>172,220</u>	<u>(5,000)</u>
TOTAL	<u>\$1,050,346,132</u>	<u>\$ 977,001,552</u>	<u>\$ 5,131,319</u>
FTE Positions	194.0	190.0	1.0

Agency Request/Governor's Recommendation

The State Department requests 4.0 FTE additional positions and asks for \$210,000 from the State General Fund to begin a math and reading assessment program. Total general state aid to school districts of \$589.1 million is requested, which would be an increase of \$50.0 million over the current year funding of \$539.1 million. (The current year amount includes hold harmless and additional state aid.) Funding of \$2.0 million is requested for a new program, Parents as Teachers. The income tax rebate also is shown as part of this budget, instead of being budgeted in the Department of Revenue.

The Governor approves funding for the math assessment program as requested, recommends \$1.0 million for the new Parents as Teachers program, recommends \$543,527,252 in general aid to schools (an increase of \$4.4 million over FY 1990, including hold harmless and additional state aid), and recommends \$50,000 for another new program, the At-Risk Academy. The Governor approves no new positions.

The Governor submits a Budget Amendment that would add \$18,035 from federal funds for salaries and wages to correct a technical oversight.

Senate Subcommittee Recommendations

The Senate Subcommittee concurs with the Governor, with the following exceptions:

Agency Operations

1. Separate the State General Fund appropriation to the State Department into an appropriation for salaries and wages and an appropriation for other operating expenditures.
2. Adopt the Governor's Budget Amendment to add \$18,035 from federal funds to salaries and wages to correct a technical oversight.
3. Add \$42,153 from the State General Fund and \$129,957 from federal and other funds for salaries and wages. The effect of this recommendation would be to approve the State Department's estimated turnover rate for 1.75 percent for those salaries not paid for from the State General Fund and to recommend a turnover rate of 3.8 percent from those salaries funded from the State General Fund. The rate of 3.8 is the same as the Subcommittee's recommended rate for State General Fund salaries in the current year and is a reduction from the Governor's rate of 5.0 percent.
4. Add \$8,821 from federal food assistance funds for salaries and wages of seasonal and temporary employees.
5. Add \$23,008 from the State General Fund and \$23,008 from federal vocational education funds for the salaries of 1.0 FTE new position (\$36,016) and seasonal and temporary employees (\$10,000). For a number of years the State Department has passed through state and federal vocational education money to universities to be used to coordinate vocational student organizations such as Future Homemakers of America, Inc. Until recently, part of the money has been for a contract with Emporia State University to pay the salary of a person who helps coordinate an organization related to home economics programs (Home Economics Related Occupations -- HERO). The position at Emporia State University is currently vacant and the State Department would like to make the position part of its regular staff so that it can play a more active role in overseeing the program. In recommending the new position in the State Department's operating budget, the Subcommittee is recommending a shift from what has historically been an expenditure for contractual services to an expenditure for salaries and wages. The Governor did not approve the addition of the new position nor did he provide for a continuation of the contract with Emporia State University.
6. Add \$3,350 from the State General Fund and \$164,884 from federal and other funds for other operating expenditures. In general, the Subcommittee's rationale is to restore cuts made by the Governor from non-State General Fund sources so that money that is available, primarily from federal funds, can be used to support agency activities when resources from the State General Fund are limited. In the one case in which money from the State General Fund is added, it is to satisfy a federal requirement that vocational education funds be matched dollar for dollar.

The additions are as follows:

- a. communications -- \$3,368 from federal funds;
 - b. printing and advertising -- \$1,600 from the Certificate Fee Fund and \$467 from the State Safety Fund;
 - c. travel and subsistence -- \$3,350 from the State General Fund and \$6,661 from federal funds;
 - d. fees for professional services -- \$111,642 from federal funds;
 - e. fees for other services -- \$1,000 from GED fees, \$2,000 from the Proprietary School Fee Fund, and \$1,802 from federal funds;
 - f. other contractual services -- \$4,000 from federal funds;
 - g. office supplies -- \$1,540 from federal funds; and
 - h. professional supplies -- \$20,804 from private gifts and \$10,000 from federal funds.
7. Add \$41,500 from the State General Fund for Kansas' membership to the Education Commission of the States. Kansas statutorily adopted the Compact on Education in 1972 and has enjoyed the benefits of membership since that time. The Subcommittee believes the state's participation should be continued.
 8. Make a technical change to fund the At-Risk Academy (\$50,000 from the State General Fund) as part of the State Department's operating budget, not as aid to local units.
 9. Increase expenditures for state operations portion of the federal drug abuse program from \$204,963 to \$291,272, an increase of \$56,309 from federal funds.

Aid and Other Assistance

1. Delete \$5,586,565 in general aid to schools, for a total of \$537,940,687. This amount is equal to the FY 1990 appropriation for general state aid (\$533,527,252) and the FY 1990 hold harmless aid (\$4,413,435) combined. The Subcommittee expects this figure to change. General aid to schools is related to too many other issues that have not yet been decided, such as the budget per pupil limitations. As these issues are resolved, the Legislature will be in a better position to determine what the appropriation for general aid will be. A major concern to the Subcommittee is the dramatic changes in the relative importance of the components of district wealth -- property valuation and taxable income. This is because the 1989 Legislature, in light of reappraisal and classification of property, changed the basis of computing the property valuation component while recent changes in

Kansas income tax laws have caused an increase in taxable income, although tax liability was reduced overall. In addition, unique circumstances in several areas, such as the Buhler and Hutchinson school districts, will cause unanticipated and unfair hardships to residents of those districts. For these reasons, the Subcommittee believes the school finance formula should be reviewed by the Legislature. Until these situations are addressed, the final decision on general aid to school districts cannot be made.

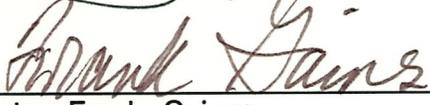
2. Add \$25,626 for the Fort Leavenworth School District, for a total of \$1,500,776. This is the amount it would take to comply with federal requirements for the district's continued eligibility for P.L. 874 federal funds, i.e., state per pupil aid must be equivalent to 65 percent of statewide per pupil aid. (This amount is based on the Subcommittee's recommendation for general aid to school districts. The appropriation to the Fort Leavenworth school district would have to be adjusted to conform to the Legislature's final recommendation concerning school district general aid.)
3. Add \$1,615,135 for school district transportation, for a total of \$47,615,135. This amount is intended to fund the transportation formula at the 96 percent level, the same level as for FY 1990.
4. Add \$5,935,553 for special education, for a total of \$121,078,553. This amount is intended to fund 95 percent of special education excess costs, the same percentage as the current year. (This amount would have to be adjusted to conform to the Legislature's final recommendation concerning school district general aid.)
5. Add \$450,000 for in-service education, for a total of \$1.4 million. The amount is an increase of \$481,250 over the current year (\$918,750) and would fund approximately 44 percent of the cost of programs involving 235 districts.
6. Delete \$500,000 from the Human Sexuality -- AIDS program, for a total of \$1.5 million. This is the amount available in the current year and it is the amount requested by the State Board of Education for FY 1991.
7. Add \$246,373 for aid to area vocational schools, for a total of \$8,146,373, as requested by the State Board. This amount is an increase of 5 percent over the current year, which was the percentage increase the Legislature approved for FY 1990 over FY 1989.
8. Add \$750,000 for vocational education capital outlay aid, for a total of \$1.0 million. That is the same amount the Legislature appropriated for FY 1990. A proviso to the appropriation stipulates that the money is to be used for the repair of buildings and the purchase of instructional equipment. The Subcommittee recommends that the proviso for FY 1991 be amended to require that requests for funds for building repairs be reviewed by the Joint Committee on State Building Construction.
9. Add \$1,372,923 for community college credit hour aid, for a total of \$31,573,668, as requested by the State Board. This amount would

fund an estimated 5 percent increase in eligible credit hours over FY 1990.

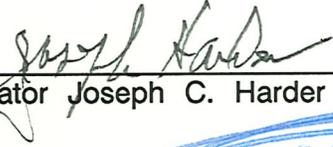
10. Add \$717,263 for community college out-district state aid, for a total of \$9,505,296. This amount would fund an estimated 5 percent increase in eligible hours.
11. Delete \$157,302 in credit hour state aid to Washburn University, for a total of \$3,769,095, the same level as for FY 1990. In addition, add \$157,302 to the University's operating grant. Because the number of credit hours is not expected to grow above the current level, the \$157,302 could not be spent through the credit hour aid formula.
12. Delete \$31,963 in out-district state aid to Washburn University, for a total of \$737,213, the same level as in FY 1990. In addition, add that amount to the University's operating grant. The shift is made because the number of out-district hours is not expected to increase over the current year.
13. Add \$189,265 to the Washburn University Operating Grant, for a total of \$1,692,287. The effect of the Subcommittee's recommendation is to concur with the Governor's recommendation for the total amount of money to be appropriated to the University.
14. Delete \$5,000 for the Kansas Foundation for Agriculture, for a total of \$25,000. This is a reduction of \$5,000 from the FY 1990 level.
15. Remove the expenditure limitation on the flow-through portion of federal drug abuse funds and make the fund a "no limit" fund. This policy is consistent with all of the State Department's other federal funds.
16. Make a technical adjustment to the State Department's Proprietary School Fee Fund by changing the expenditure limitation from \$57,803 to \$58,803.
17. The Subcommittee was informed that the State Department of Education, with the assistance of the Division of Facilities Management in the Department of Administration, is exploring ways to create more usable space in its headquarters at 120 East 10th. An option that is being considered would be to ask the owners of the building to improve the facility and be paid for the improvements through increased rent to the State Department. (It is estimated that rent would increase from \$3.20 per square foot to \$5.95 per square foot.) The expenditure for rent is \$171,200 in FY 1990 and is expected to go up to \$179,760 in FY 1991. The fiscal impact of the remodeling would not occur until FY 1992, when rent would go up approximately \$125,000. The Subcommittee encourages the State Department to explore this option and recommends that the agency continue to work with the owners of the building and the Division of Facilities Management to prepare a program statement for review by the Joint Committee on State Building Construction.



Senator August Bogina
Subcommittee Chairperson



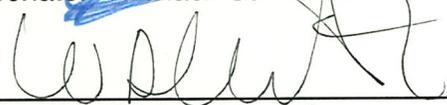
Senator Frank Gaines



Senator Joseph C. Harder



Senator Michael Johnston



Senator Wint Winter, Jr.

**SENATE SUBCOMMITTEE RECOMMENDATIONS
DEPARTMENT OF EDUCATION AID AND OTHER ASSISTANCE FROM
THE STATE GENERAL FUND**

Program	FY 1990			FY 1991		
	Governor	Subcommittee Adjustments to Governor		Request	Governor	Subcommittee Adjustments to Governor
Regular Formula	\$ 533,527,252			\$ 589,090,000	\$ 543,527,252	\$ (5,586,565)
Hold Harmless	4,413,435			0	0	
Derby USD	844,187			0	0	
Cuba USD	4,342			0	0	
Lorraine USD	142,455			0	0	
Leoti USD	159,586			0	0	
Augusta USD	0			0	0	
Subtotal General State Aid	\$ 539,091,257			\$ 589,090,000	\$ 543,527,252	\$ (5,586,565)
Income Tax Rebate	166,600,000			184,500,000	184,500,000	
Fort Leavenworth	1,455,150			1,648,046	1,475,150	25,626
USD Transportation	43,741,382	96%	826,909	96%	46,000,000	1,615,135
Special Education	113,888,023	95%	(243,460)	95%	123,130,902	5,935,553
School Food Assistance	2,510,486			2,510,486	2,510,486	
Bilingual Education	600,000			600,000	600,000	
Inservice Education	918,750			1,600,000	950,000	450,000
Sexuality-AIDS Education	1,500,000			1,500,000	2,000,000	(500,000)
Deaf-Blind Aid	85,000			85,000	85,000	
Building Based Education	20,000					
At-Risk Pupil and Innovative Program Assistance	2,250,000			7,000,000	2,450,000	
AVTS Aid	7,758,450			8,146,373	7,900,000	246,373
AVTS Postsecondary Aid	13,897,031			16,241,203	14,000,000	
AVTS Capital Outlay Aid	1,000,000			1,500,000	250,000	750,000
CC Credit Hour Aid	30,200,745		(237,594)	31,573,668	30,200,745	1,372,923
CC Out-District State Aid	8,788,033		117,504	11,406,355	8,788,033	717,263
CC Ancillary Aid	3,342,861			5,076,774	3,342,861	
CC General Aid	400,000			1,266,956	400,000	
WU Credit Hour Aid	3,769,095			3,769,095	3,926,397	(157,302)
WU Out-District State Aid	737,213			737,213	769,176	(31,963)
WU Operating Grant	1,442,440			2,334,157	1,503,022	189,265
Adult Basic Education	186,000			332,249	332,249	
Parents as Teachers	0			2,000,000	1,000,000	
Dodge City Cultural Heritage Center	25,000			25,000	25,000	
Kansas Foundation for Agriculture	30,000			30,000	30,000	(5,000)
Subtotal All Other	\$ 405,145,659	\$ 463,359		\$ 455,620,594	\$ 428,181,119	\$ 10,607,873
TOTAL AID AND OTHER ASSISTANCE	\$ 944,236,916	\$ 463,359		\$ 1,044,710,594	\$ 971,708,371	\$ 5,021,308

SWAM
 February 26, 1990
 Attachment 5

Revised to include Governor's Budget Amendments dated February 2, 1990.

DAVE KERR

SENATOR, THIRTY-FOURTH DISTRICT
 P.O. BOX 2620
 HUTCHINSON, KANSAS 67504-2620



TOPEKA

SENATE CHAMBER

MEMORANDUM

COMMITTEE ASSIGNMENTS

CHAIRMAN: ECONOMIC DEVELOPMENT
 MEMBER: EDUCATION
 FINANCIAL INSTITUTIONS AND INSURANCE
 JUDICIARY
 WAYS AND MEANS

TO: All Senators
 FROM: Senator Dave Kerr *DKK*
 RE: Special School Finance Problem
 DATE: February 23, 1990

The purpose of this memorandum is to advise you of an anomaly that occurred in the 1988 taxable income in Hutchinson and Buhler school districts which is causing havoc with the current year's and next year's school aid. In 1988 Kroger Inc. was the subject of a takeover attempt. In order to make itself unattractive, Kroger declared a \$42.00 per share special dividend. Since the Dillons Company which is owned by Kroger is headquartered in Hutchinson, several large Kroger stockholders reside there. As a result, the taxable income in Buhler increased by 128.6 percent in 1988 (highest in the state) and Hutchinson increased 109.8 percent, (second highest).

For the present school year, Hutchinson will lose \$960,359 and Buhler \$228,354 compared to budgeted amounts, after netting out the obvious increases in income tax rebate. Next year, largely due to two year averaging, (based on the Governor's school finance proposal), these districts are projected to have an additional net loss of \$1,708,667 for Hutchinson and \$433,892 for Buhler. The effects upon mill levies are devastating. Last year, in a very similar circumstance, some special assistance was given to the Augusta school district.

I hope you will keep in mind the plight of our many citizens who owned no Kroger stock as we work through the school finance debate.

SWAM
 February 24, 1990
 Attachment 6