

Approved April 28, 1989
Date

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

The meeting was called to order by VICE CHAIRPERSON SHEILA FRAHM at
Chairperson

1:30 ~~am~~/p.m. on Monday, April 3, 1989 in room 254-E of the Capitol.

All members were present except:

Committee staff present:

Mr. Ben Barrett, Legislative Research Department
Mrs. Avis Swartzman, Revisor's Office
Mrs. Millie Randell, Committee Secretary

Conferees appearing before the committee:

HB 2085 - School district finance, definition of local effort, budget limitations for 1989-90 school year, school district tax entitlement.

Mr. Craig Grant, Director of Political Action, Kansas-National Education Association
Representative Elizabeth Baker
Mr. Terry Freund, President, Board of Education, USD 260, Derby
Ms. Kathryn Dysart, Legislative Liaison, USD 259, Wichita
Dr. Bill Curtis, Assistant Executive Director, Kansas Association of School Boards
Mr. Fred Kaufman, Superintendent, USD 489, Hays
Mr. Bill Medley, Superintendent, USD 465, Winfield
Mr. Ken Rogg, Legislative Representative, Schools for Quality Education in Kansas
Mr. Charles Stuart, Legislative Liaison, United School Administrators of Kansas
Ms. Connie Hubbell, Chairman, State Board of Education
Mr. Onan Burnett, Director, Governmental Affairs, USD 501

Vice Chairperson Sheila Frahm called the meeting to order and then recognized Mr. Craig Grant, a representative of Kansas-NEA. Although Mr. Grant emphasized the importance of raising budget lids in the SDEA formula, he acknowledged that chances for increasing budget limitations are remote unless more funding is appropriated for schools. Mr. Grant, however, recommended raising the budget lids in HB 2085 so that the bill would go to conference and remain there until a later date when additional data should provide a more accurate estimate of what funds might be available for schools this year. (Attachment 1)

Representative Elizabeth Baker was called upon next to present her testimony on HB 2085. Ms. Baker described the Derby school district "as a unique situation as a result of the implementation of classification" and stated that "the House's recommendation of using two-year averaging in determining district wealth in the school district equalization formula only exacerbates the problem". Ms. Baker noted an 11-mill increase for her district using "one year" averaging compared to a 31-mill increase should two-year averaging be used. (Attachment 2)

The president of the board of education at Derby, Mr. Terry Freund, affirmed Representative Baker's testimony and described Derby as the "school district most negatively impacted by the reappraisal and classification amendment" which became effective January 1. (Attachment 3)

When Ms. Kathryn Dysart, representing USD 259, Wichita, was called upon to testify, Ms. Dysart stated that although her district would prefer slightly higher budget lids, it does endorse nearly all of the school

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION,

room 254-E, Statehouse, at 1:30 ~~xxx~~/p.m. on Monday, April 3, 1989

finance formula provisions as passed by the House. Additionally, she said, USD 259 is requesting an amendment to KSA 72-7033, the section defining pupils, and this is included in her testimony found in Attachment 4. In responding to questions, Ms. Dysart replied that other districts that would be affected by her requested amendment include Paola, Dodge City, Pittsburg, and Topeka.

When Dr. Bill Curtis, Kansas Association of School Boards, was called upon to testify, Dr. Curtis explained the process by which his organization arrived at its current policies regarding school finance. He then described his organization's philosophy regarding several of these policies, which included: a three-to-one budget lid ratio; a permanent year averaging formula; keeping the hold harmless provision outside the budget lids; and a formula for distribution of state aid on a per pupil basis. (Attachments 5 and 6)

Vice Chairperson Frahm then called on Mr. Fred Kaufman, Superintendent, USD 489, Hays. Superintendent Kaufman called the Committee's attention to provisions in the current school finance law relating to funding and budget authority based on enrollment categories. He said that he would like to see this problem more fully addressed in HB 2085. Mr. Kaufman cited statistics to support his testimony. (Attachment 7)

Mr. Bill Medley, Suprintendent of USD 465, Winfield, and vice chairman of Schools for Equality in Education in Kansas, offered support for the concepts embodied in HB 2085 as it pertains to the 4th Enrollment Category school districts. (Attachment 8)

Schools for Quality Education representative Mr. Ken Rogg explained that his organization represents 96 rural school districts. He stated that he affirms the testimony of Dr. Bill Curtis with one exception. He said his organization would support two-year averaging of district wealth to lessen the shock of implementation of reappraisal and classification upon school districts. He endorsed suggestions made by conferees from the Derby school district.

Mr. Charles Stuart, United School Administrators conferee, stated that the major concerns of his organization "deal with averaging and the amount of new money to be put into the plan". Mr. Stuart explained that although the original contention of U.S.A. was to use "one year" averaging, he suggested an alternative proposal which is contained in his testimony found in Attachment 9.

The Chairman of the State Board of Education, Ms. Connie Hubbell, called the Committee's attention to a \$107million shift in property taxes, as found in Column 7 on the last page of her written testimony, Attachment 10. Ms. Hubbell recommended an increase of \$100million in state school equalization aid and an increase in the overall general fund budget by 6.5 percent.

Topeka USD 501 representative, Mr. Onan Burnett, expressed support for HB 2085 as it presently stands. Mr. Burnett described his district as one which has "bitten the bullet" for the past six consecutive years with in excess of \$7million in losses and felt his district should not be asked to sustain such losses any longer. Additionally, he continued, his district has discovered that as a result of reappraisal and classification, along with state properties that have been removed from the tax rolls, USD 501 is the loser of \$132million+ in valuation this year. Mr. Burnett said his district is looking at close to a three-digit mill levy without some rectification soon. Mr. Burnett said he does support some type of aid to no-aid districts based on per pupil averaging.

Following Committee questions posed to conferees, the Vice Chair called upon Mr. Dale Dennis of the State Department of Education to explain

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

room 254-E, Statehouse, at 1:30 ~~xx~~ p.m. on Monday, April 3, 1989.

two computer printouts, L8945 (Attachment 11) and L8949 (Attachment 12). Following Mr. Dennis' explanation and Committee discussion, Vice Chairperson Frahm, at the Committee's request, asked Mr. Dennis to prepare two additional printouts for the Committee meeting tomorrow. The printouts requested are to include the following information: 1) One year district wealth if the district valuation decreases under reappraisal and a two-year average if it increases; House money; 100% hold harmless provision, and 2) Use two-year average of district wealth but delete inventory and livestock and the estimated reduction in the value of business machinery and equipment; House money; 100% hold harmless provision.

Mr. Dennis responded that he would be able to have the requested printouts for tomorrow's meeting.

Vice Chairperson Frahm adjourned the meeting.

SENATE EDUCATION COMMITTEE

TIME: 1:30 p.m. PLACE: 254-E DATE: Monday, April 3, 1989

GUEST LIST

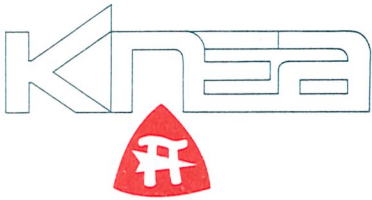
<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Terry Hamblin	Topeka	KDOR-PWD
Terry Freund	Deity	BOE
Mike Komey	Deity	USD 560
Elizabeth Baker	Deity	Legislature
Dike Armann	Wichita	Boeing Military Airplanes
Ed Herrin	Topeka	KSNT-TV
Jan Sanford	Topeka	KTOP/KDWW radio
Kay Ostmyer	Shimoda	USD 291
Brenda Heerskov	Wichita	KFT
Ray H. Dalton	Cypsum, KS	Southeast Saline USD 306
Gerald Henderson	Topeka	USA
Paul Shuler	Topeka	USD 437
Maureen Weiss	Topeka	USD 437
Kevin Kelley	CP	SUN
John Peterson	Tyne	4th Enrollment USD 1
Fred Kaufman	Hays	USD #489
Diane Kaufman	Hays	USD #489
Bella Highfield Scott	Topeka	USA
Chuck Stuart	Topeka	USA
Johnnie Pappert	Wichita	USD 259
Jim J. Gally	Overland Park	USD #512
Robert	Topeka	4th Enrollment USD's
Mike Sostant	Salina	USD 305
Kenneth E. Fisher	Lawrence	USD 497

SENATE EDUCATION COMMITTEE

TIME: 1:30 p.m. PLACE: 254-E DATE: Monday, April 3, 1989

GUEST LIST

<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Bill Kelley	Winfield	USD 465
Mary Anne Quigg	Salina	KNEA & USD #305
John W. W. S.	Topeka	USD 501 Board Member
Andy Tompkins	Salina	USD 305 - Supt.
Alan Steppert	Topeka	Pete McBill & Associates
HAROLD P. TIS	Topeka	KRTA
Lew Ferguson	"	Associated Press



Craig Grant Testimony Before The
Senate Education Committee
Monday, April 3, 1989

Thank you, Mr. Chairman. I am Craig Grant and I represent Kansas-NEA. I appreciate this opportunity to visit with the Senate Education Committee on school finance, and specifically HB 2085.

Many legislators talked to me about the enormous problems Kansas was going to face--especially in school finance--when reappraisal and classification come into effect in 1989. That certainly was one way to look at the situation; however, I prefer to look at this time as an opportunity--an opportunity to structure a finance act which will carry our schools into the 21st century. It is time for Kansas to take this chance and seize the opportunity. It is time to throw away provincialism and work to meet the needs of all the school children in Kansas.

Now to the specifics of HB 2085. Kansas-NEA would like to suggest that the following elements be part of any school finance bill which is passed:

1. **Budget Lids** - Kansas-NEA believes that budget lids need to be at a 5-15% range. School districts have been caught in a fiscal crunch over the last three years with budget controls being at their lowest levels in history. When inflation was holding at the 3% level, 2-4% budget lids might have been tolerable; however, with inflation moving at a 4.5% rate (and it appears that the economic pressures are moving it higher), districts must have higher authority if they are to keep pace with the cost of living and also be able to grow. We ask our schools to do so much--to deal with the at-risk students, to deal with curriculum changes recommended, and, yes, to deal with teachers

Education
4/3/89
Attachment 1

fairly by providing salary increases--that we must give them the flexibility to meet the challenges of educating our youth.

The upper end of the range we believe needs to be at least three times greater than the lower number to give lower spending districts a chance to "catch up" with high spending districts. We did a good job of "equalizing" expenditures the first twelve years of the SDEA. Our studies find that the last three years the spread of expenditures has started to widen again. That spread of three times the lowest number is important to start us back down the road to allow equalization. Sometimes reality really does sink in to me and this is one of those cases. I realize that the chances are remote of any change in budget limitations unless more money is appropriated for our schools. It is for that reason that we ask you to alter the budget controls (hopefully in an upward direction) in the Senate so the bill can go to a conference committee and wait until we have a better handle on funding for next year. If more funding is available, we believe higher budget lids are possible without adversely affecting property taxes. We ask that you give us the chance to work toward that end.

2. **Funding Issues** - Although the bill you will discuss does not deal with funding per se, Kansas-NEA wants the committee to know that we support funding increases of \$100 million in general fund assistance from the state, 100% funding of the excess costs of special education and 100% funding of the transportation formula. School district flexibility is hampered if those 100% goals are not met.
3. **Income Tax Rebate & Deduction** - Kansas-NEA believes that the income tax rebate should be continued at the rate established by

SB 24 and that the 85% deduction not be included in any new formula. Since income is already included in the measure of district wealth, it seems to us that we are double emphasizing income if we include the 85% deduction.

4. **Enrollment Categories** - Kansas-NEA supports continuation of the present enrollment categories and, as we stated in previous testimony, the interim proposal to increase the fourth enrollment category median by 2½% each year for two years.
5. **Unused Budget Authority** - Kansas-NEA supports the interim proposal to allow districts spending below the median budget per pupil greater access to any unused budget authority they might have accumulated.
6. **Averaging of District Wealth** - Kansas-NEA certainly believes that longer averaging of district wealth would be desirable eventually to smooth out the "bumps" which occur from year to year because of shifts in district wealth. We have testified that even an eight year averaging could be beneficial and might cause more stability in our school funding. This certainly would take away the yearly struggle about averaging which has occurred in recent years.

Some of the above recommendations are already included in HB 2085. We reiterate our desire that the bill, especially the portion dealing with budget lids, be sent to conference so we can wait until the funding issues are clear. I hope this committee and the full Senate will allow us this opportunity to improve the entire school finance situation.

I apologize for taking a great deal of your time, but this is the number one issue we believe you will deal with this year or for many years to come. We are ready to work with you to seize the chance we have to improve our schools. I thank you for listening to the concerns of our members.

ELIZABETH BAKER
REPRESENTATIVE, EIGHTY-SECOND DISTRICT
SEDGWICK COUNTY
601 HONEYBROOK LANE
DERBY, KANSAS 67037



TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
CHAIRMAN: ECONOMIC DEVELOPMENT
MEMBER: ELECTIONS
JOINT COMMITTEE ON
ECONOMIC DEVELOPMENT
LOCAL GOVERNMENT

TO: Senate Education Committee
FROM: Representative Elizabeth Baker
RE: School Finance
DATE: April 3, 1989

The Derby school district is confronted with a unique situation because of the implementation of classification and the House's recommendation last week of using 2 year averaging in determining district wealth in the school district equalization formula only exacerbates the problem. The Derby school district has within its boundaries the Boeing Company, our state's largest industry with over 23,000 employees. It was the exemption of their manufacturer's inventory that has been so devastating to our district. We understand the importance of Kansas businesses being able to compete aggressively with other businesses that are located in other states. We applaud the legislature's efforts to enhance our business's competitive role, but we also must stand firmly in our commitment to provide a quality educational system without placing an onerous tax increase on our citizenry.

The Derby school district includes wide variances in socio-economic levels, both urban and rural lifestyles and in general, disparate interests. There are large numbers of homes valued between \$29,000 to \$35,000 that for a number of years could be purchased for a down payment consisting of a coat of paint. An oppressive property tax increase could deny them the homes they've worked so hard to achieve.

Education
4/3/89
Attachment 2

All of Kansas is experiencing larger percentages of senior citizens and Derby is no exception. They are an active, vital, welcomed part of the community, but their fixed incomes cannot tolerate the mill levy increases indicated by the statistics provided by the Department of Education that contained the 2 year averaging of district wealth in the equalization formula.

Today we come before you in search of an alternative solution to this frightening situation. We encourage your thoughtful deliberation in resolving this issue. Your continued devotion and commitment to the people of this state is appreciated. Thank you.

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

Room 545-N - Statehouse

Phone 296-3181

February 27, 1989

TO: Representative Elizabeth Baker

Office No.175-W

RE: Comparative Property Valuations in Derby (USD 260)

The following table has been prepared for you based on the 1988 assessed and the 1989 reappraised values reported by Sedgwick County for the Derby school district. The 1989 values for business machinery and equipment represent a projected two-thirds reduction in the 1988 values; the oil and gas valuation represents a projected 10 percent reduction. The 1988 values for public service corporations and other personal property were held constant for 1989. The 1989 projections for business machinery and equipment, oil and gas, public service corporations, and other personal property are consistent with the way these items will be treated for all school districts when 1989-90 school finance computer printouts are prepared.

The column labeled "1988 adjusted valuation" was based on data provided to the State Department of Education by the county. These data were adjusted to 30 percent using the 1988 Sedgwick County urban and rural assessment ratios. It is important to note that the total USD 260 real estate values reported for this purpose were \$41.6 million, about \$3.0 million more than the data that you provided to me.

The bottom line based upon the following comparison is that, everything else being equal, in 1989 the relative tax burden attributable to real estate will be increased by about 213 percent.

DERBY SCHOOL DISTRICT (USD 260)
COMPARISON OF 1988 ASSESSED VALUATION WITH ESTIMATED
1989 ASSESSED VALUATION

<u>Tax District</u>	<u>1988 Assessed Val.</u>	<u>1989 Assessed Val.</u>	<u>Amount of Change</u>	<u>Percent Change</u>	<u>1988 Adjusted Val.</u>
Gypsum Twp.	\$ 2,279,512	\$ 4,052,454	\$ 1,772,942	77.78	
Gypsum Twp.	9,600	9,840	240	2.50	
Gypsum Twp.	189,381	305,100	115,719	61.10	
Riverside Twp.	1,163,685	2,898,624	1,734,939	149.09	
Riverside Twp.	1,657,831	4,642,236	2,984,405	180.02	
Riverside Twp.	448,167	1,042,140	593,973	132.53	
Riverside Twp.	6,000	9,750	3,750	62.50	
Rockford Twp.	1,436,274	2,287,320	851,046	59.25	
Rockford Twp.	3,120	2,280	(840)	(26.92)	
Salem Twp.	2,274,777	3,283,338	1,008,561	44.34	
Derby City	22,179,213	35,396,502	13,217,289	59.59	
Derby City	2,691,405	3,627,048	935,643	34.76	
Derby City	1,098,402	2,257,302	1,158,900	105.51	
Derby City	1,319,691	3,251,112	1,931,421	146.35	
Derby City	2,274	1,800	(474)	(20.84)	
Wichita	872,508	1,577,472	704,964	80.80	
Wichita	920,877	1,753,512	832,635	90.42	
Wichita	1,611	152,208	150,597	9,348.04	
SUBTOTAL:	\$ 38,554,328	\$ 66,550,038	\$ 27,995,710	72.61	\$ 173,171,456
<u>Plus</u>					
Inventory	\$ 70,141,666	\$ 0	\$(70,141,666)	(100.00)	\$ 70,141,666
Livestock	34,546	0	(34,546)		34,546
Business Mach. and Equipment	44,947,901	14,864,480	(30,083,421)	(66.93)	44,947,901
Public Service Corps.	5,795,317	5,795,317	0	0.00	5,795,317
Oil and Gas	62,363	56,127	(6,236)	(10.00)	62,363
Other Personal Property	1,573,348	1,573,348	0	0.00	1,573,348
SUBTOTAL:	\$ 122,555,141	\$ 22,289,272	\$(100,265,869)	(81.81)	\$ 122,555,141
TOTAL:	<u>\$ 161,109,469</u>	<u>\$ 88,839,310</u>	<u>\$(72,270,159)</u>	<u>(44.86)</u>	<u>\$ 295,726,597</u>

EXHIBIT:

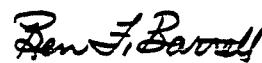
Real Estate Percent
of Total Value

23.93

74.91

58.56

We hope this information will be helpful to you. If we may be of further assistance, please let us know.



Ben F. Barrett
Associate Director

BFB/bd

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

Room 545-N – Statehouse

Phone 296-3181

February 27, 1989

TO: Representative Elizabeth Baker

Office No.175-W

RE: Comparative Property Valuations in Wichita (USD 259)

The following table has been prepared for you based on the 1988 assessed and the 1989 reappraised values reported by Sedgwick County for the Wichita school district. The 1989 values for business machinery and equipment represent a projected two-thirds reduction in the 1988 values; the oil and gas valuation represents a projected 10 percent reduction. The 1988 values for public service corporations and other personal property were held constant for 1989. The 1989 projections for business machinery and equipment, oil and gas, public service corporations, and other personal property are consistent with the way these items will be treated for all school districts when 1989-90 school finance computer printouts are prepared.

The column labeled "1988 adjusted valuation" was based on data provided to the State Department of Education by the county. These data were adjusted to 30 percent using the 1988 Sedgwick County urban and rural assessment ratios. It is important to note that the total USD 259 real estate values reported for this purpose were \$712.8 million, about \$0.3 million more than the data that you provided to me.

The bottom line based upon the following comparison is that, everything else being equal, in 1989 the relative tax burden attributable to real estate will be increased by about 40 percent.

DERBY SCHOOL DISTRICT (USD 259)
COMPARISON OF 1988 ASSESSED VALUATION WITH ESTIMATED
1989 ASSESSED VALUATION

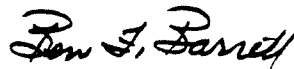
<u>Tax District</u>	<u>1988 Assessed Val.</u>	<u>1989 Assessed Val.</u>	<u>Amount of Change</u>	<u>Percent Change</u>	<u>1988 Adjusted Val.</u>
Delano Twp.	\$ 24,039	\$ 28,980	\$ 4,941	20.55	
Gypsum Twp.	913,218	1,273,722	360,504	39.48	
Gypsum Twp.	7,908	8,616	708	8.95	
Gypsum Twp.	95,250	161,952	66,702	70.03	
Gypsum Twp.	11,688	15,540	3,852	32.96	
Gypsum Twp.	263,727	380,802	117,075	44.39	
Kechi Twp.	6,671,994	11,935,620	5,263,626	78.89	
Minneha Twp.	723,288	1,898,640	1,175,352	162.50	
Minneha Twp.	189,981	287,784	97,803	51.48	
Minneha Twp.	337,455	431,394	93,939	27.84	
Minneha Twp.	754,028	1,270,956	516,928	68.56	
Minneha Twp.	3,483	1,860	(1,623)	(46.60)	
Minneha Twp.	15,147	121,380	106,233	701.35	
Minneha Twp.	1,269,208	1,928,839	659,631	51.97	
Minneha Twp.	844,212	1,009,872	165,660	19.62	
Minneha Twp.	3,711	1,110	(2,601)	(70.09)	
Minneha Twp.	4,464,465	6,777,594	2,313,129	51.81	
Minneha Twp.	9,672	120,240	110,568	1,143.18	
Minneha Twp.	164,235	326,490	162,255	98.79	
Minneha Twp.	607,263	950,946	343,683	56.60	
Minneha Twp.	1,353	90	(1,263)	(93.35)	
Minneha Twp.	6,156	3,720	(2,436)	(39.57)	
Minneha Twp.	8,991	2,520	(6,471)	(71.97)	
Minneha Twp.	67,665	287,862	220,197	325.42	
Minneha Twp.	141,861	361,374	219,513	154.74	
Minneha Twp.	7,020	3,240	(3,780)	(53.85)	
Minneha Twp.	3,324	510	(2,814)	(84.66)	
Minneha Twp.	652,497	1,066,800	414,303	63.50	
Minneha Twp.	673,221	854,382	181,161	26.91	
Minneha Twp.	633	330	(303)	(47.87)	
Minneha Twp.	17,997	98,190	80,193	445.59	
Payne Twp	261,186	358,962	97,776	37.44	
Payne Twp	22,710	28,614	5,904	26.00	
Riverside Twp.	44,472	97,866	53,394	120.06	
Riverside Twp.	2,553,294	2,307,210	(246,084)	(9.64)	
Waco Twp	3,561,396	5,815,380	2,253,984	63.29	
Waco Twp	14,952	70,818	55,866	373.64	
Eastborough	4,219,161	6,828,468	2,609,307	61.84	
Kechi	824,913	1,596,954	772,041	93.59	
Wichita	4,066,095	12,176,064	8,109,969	199.45	
Wichita	549,839,979	1,058,449,070	508,609,091	92.50	
Wichita	8,941,680	13,780,218	4,838,538	54.11	
Wichita	14,887,923	27,249,672	12,361,749	83.03	
Wichita	55,193,684	83,567,658	28,373,974	51.41	
Wichita	27,810,304	50,963,106	23,152,802	83.25	
Wichita	200,706	267,792	67,086	33.43	
Wichita	53,301	25,860	(27,441)	(51.48)	

Tax District	1988 Assessed Val.	1989 Assessed Val.	Amount of Change	Percent Change	1988 Adjusted Val.
Wichita	63	0	(63)	(100.00)	
Wichita	83,715	446,796	363,081	433.71	
Wichita	1,494,900	9,811,500	8,316,600	556.33	
Wichita	5,682,825	11,451,882	5,769,057	101.52	
Wichita	9,174	99,840	90,666	988.29	
Wichita	31,995	94,896	62,901	196.60	
Wichita	3,081	660	(2,421)	(78.58)	
Wichita	5,355	3,186	(2,169)	(40.50)	
Wichita	32,412	125,820	93,408	288.19	
Wichita	174	2,016	1,842	1,058.62	
Wichita	6,330	17,304	10,974	173.36	
Wichita	2,322	240	(2,082)	(89.66)	
Wichita	1,122,642	4,679,790	3,557,148	316.86	
Wichita	1,119	570	(549)	(49.06)	
Wichita	204,090	1,024,074	819,984	401.78	
Wichita	6,000	265,374	259,374	4,322.90	
Bel Aire	6,528,039	9,980,904	3,452,865	52.89	
Bel Aire	491,556	882,810	391,254	79.60	
Park City	5,390,757	9,588,432	4,197,675	77.87	
SUBTOTAL:	\$712,546,995	\$1,343,671,161	\$631,124,166	88.57	\$2,812,578,538
Plus					
Inventory	\$136,480,246	\$ 0	\$(136,480,246)	(100.00)	\$ 136,480,246
Livestock	40,033	0	(40,033)		40,033
Business Mach. and Equipment	163,781,737	54,593,858	(109,187,879)	(66.67)	163,781,737
Public Service Corps.	91,283,707	91,283,707	0	0.00	91,283,707
Oil and Gas	324,811	292,330	(32,481)	(10.00)	324,811
Other Personnal Property	20,866,012	20,866,012	0	0.00	20,866,012
SUBTOTAL:	\$ 412,776,546	\$ 167,035,907	\$(245,740,639)	(59.53)	\$ 412,776,546
TOTAL:	<u>\$1,125,323,541</u>	<u>\$1,510,707,068</u>	<u>\$ 385,383,527</u>	<u>34.25</u>	<u>\$3,225,355,084</u>

EXHIBIT:

Real Estate Percent of Total Value	63.32	88.94	87.20
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We hope this information will be helpful to you. If we may be of further assistance, please let us know.



Ben F. Barrett
Associate Director



Senator Harder, Senator Frahm, and members of the Senate Education Committee:

I sincerely want to thank you for affording me this opportunity to address you personally today. I am Terry Freund, president of the Board of Education of USD 260 in Derby. I speak to you today on behalf of both the Board of Education and the taxpayers of Derby.

As you well know, Derby is the school district most negatively impacted by the reappraisal and classification amendment which took effect on January 1st of this year. Not only did the district lose over 44% of its assessed evaluation, but it also experienced a dramatic shift of the tax burden onto the homeowners and the small businesses which had no substantial inventory to be exempted. (See attached comparison report.)

Though we represent the worst impacted area of the state in this regard, the citizens of Derby and the school district are not asking for special treatment. Rather, we wish only to be dealt with in a fair and equitable manner when the district wealth formula is being decided.

Our first preference, of course, would be for using one year's assessed valuation and taxable income when calculating district wealth. This would best insulate the district from its dramatic (44%) loss in valuation and would most accurately reflect the district's true tax base.

Education
4/3/89

Attachment 3

However, if two years' averaging becomes an element of the formula which must be preserved, we are prepared to support it so long as livestock and merchants' and manufacturers' inventories are removed from both years' calculations. We believe this is only fair, as livestock and the two inventories cannot be taxed this year. Using the two years' averaging and exempting livestock and the inventories for only one year results in a 68% increase in Derby's General Fund mill levy.

It seems inappropriate and unfair to calculate district wealth on properties which are no longer taxable. By removing livestock and the inventories from both years' figures, the two years' average for district wealth gives a more accurate picture of the relative tax base for each district. We believe that this is a reasonable compromise which preserves the two years' averaging concept and the integrity of the figures being used to calculate taxable wealth.

I genuinely appreciate the opportunity to address you on this extremely vital issue. What you decide regarding this issue will have serious implications throughout the state and will dramatically affect the tax structures in districts such as Derby, Hesston, and McPherson. I do not envy your role as Solomon in these deliberations, but am sure you can appreciate that we in Derby see ourselves in a role somewhat parallel to that of the child whose future was being decided by Solomon.

Thank you.

DISTRICT NAME DERBY

D0260

	1988	%		1989	%
	ASSESSED	BF		ASSESSED	BF
URBAN REAL ESTATE	VALUATION	TOTAL	URBAN REAL ESTATE	VALUATION	TOTAL
COMMERCIAL AND INDUSTRIAL	3,406,980	2.08	RESIDENTIAL	36,993,708	40.40
VACANT LOTS	144,370	0.09	VACANT LOTS	1,279,824	1.40
ALL OTHER	25,994,420	15.87	FARM HOMESITES	0	0.00
			OTHER COMMERCIAL	11,216,760	12.25
			AGRICULTURAL	22,710	0.02
TOTAL URBAN REAL ESTATE	29,545,770	18.04	TOTAL URBAN REAL ESTATE	49,513,002	54.07
RURAL REAL ESTATE			RURAL REAL ESTATE		
AGRICULTURAL LAND	1,068,320	0.65	RESIDENTIAL	11,037,204	12.05
AGRICULTURAL IMPROVEMENT	1,647,670	1.01	VACANT LOTS	612,984	0.67
HOME SITES/PLANNED SUB DIV.	6,148,050	3.75	FARM HOMESITES	1,066,348	1.19
SPOT COMMERCIAL	3,175,990	1.94	OTHER COMMERCIAL	5,852,910	6.39
			AGRICULTURAL	1,185,540	1.29
TOTAL RURAL REAL ESTATE	12,040,030	7.35	TOTAL RURAL REAL ESTATE	19,774,986	21.60
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY		
GAS AND OIL	62,363	0.04	GAS AND OIL	56,127	0.06
MERCHANTS INVENTORY	70,141,666	42.82	MERCHANTS INVENTORY	0	0.00
MANUFACTURERS INVENTORY	0	0.00	MANUFACTURERS INVENTORY	0	0.00
LIVESTOCK	34,546	0.02	LIVESTOCK	0	0.00
BUSINESS MACH. & EQUIP.	44,597,901	27.23	BUSINESS MACH. & EQUIP.	14,851,101	16.22
ALL OTHER PERSONAL	1,573,348	0.96	ALL OTHER PERSONAL	1,573,348	1.72
TOTAL PERSONAL PROPERTY	116,409,824	71.07	TOTAL PERSONAL PROPERTY	16,480,576	18.00
STATE ASSESSED			STATE ASSESSED		
PUBLIC SERVICE CORP.	5,795,317	3.54	PUBLIC SERVICE CORP.	5,795,317	6.33
TOTAL ASSESSED VALUATION	163,790,941	100.00	TOTAL ASSESSED VALUATION	91,563,891	100.00

* THE 1989 ASSESSED VALUATION WHICH WAS USED IN COMPUTING THIS PRINTOUT *
* WILL BE CHANGED AS A RESULT OF THE APPEAL PROCESS AND UPDATES ON *
* PERSONAL PROPERTY. *

***** SEE ATTACHED STATEMENTS *****

D0260 SEDGWICK

WICHITA PUBLIC SCHOOLS
Unified School District No. 259
ADMINISTRATION CENTER
217 N. WATER
WICHITA, KANSAS 67202

Testimony of Kathryn Dysart before the Senate Education Committee
April 3, 1989

Mister Chairman and members of the Committee,

The Wichita Public Schools endorses nearly all of the school finance formula provisions as passed by the House of Representatives. We would prefer slightly higher budget lids to assist us in meeting the rising costs of providing educational services to our pupils. Additionally, we ask for an amendment to KSA 72-7033, the section defining pupils.

There are in the state of Kansas five or six juvenile detention facilities which are operated by private or public bodies other than the state government. When children are confined in these facilities, they must be educated on site. The educational services are provided at the expense of the school district in which the facility claims residence.

Since the students may not come to a regular school attendance center, the district must send teachers and materials out to the detention centers. It is a great deal more expensive for the district to provide education for these pupils than for regularly enrolled students. Consequently, funds which are available for regularly enrolled students in other districts must be diverted in the districts with juvenile detention facilities.

Our requested amendment allows students in the custody of SRS who are housed and educated in juvenile detention facilities at the expense of a local school district to be counted as two FTE for school finance purposes. This change need not alter the school finance fiscal note. The State Department of Education estimates that approximately \$200,000 will shift within the formula. However, we contend that such a shift merely directs resources to districts saddled with an extraordinary expense.

Proposed Amendment to House Bill No. 2085
(As Amended by House Committee)

On page 1, following the enacting clause, by inserting a new section as follows:

"Section 1. K.S.A. 1988 Supp. 72-7033 is hereby amended to read as follows: 72-7033. (a) "Pupil" means any person who is regularly enrolled in a district and attending any of the grades kindergarten through 12 maintained by the district or who is regularly enrolled in the district and attending any of the grades kindergarten through 12 in another district in accordance with an agreement entered into under authority of K.S.A. 72-8233, and amendments thereto, or who is regularly enrolled in the district and attending special education services provided for preschool-aged exceptional children by the district. A pupil who is not regularly enrolled full time shall be counted as that proportion of one pupil (to the nearest 1/10) that the pupil's regular enrollment bears to full-time regular enrollment. A pupil enrolled in kindergarten shall be counted as 1/2 pupil. A pupil enrolled in and attending an institution of postsecondary education which is authorized under the laws of this state to award academic degrees shall be counted as one pupil if such pupil's postsecondary education enrollment and attendance and regular enrollment and attendance in grade 12 is at least 5/6 time, otherwise any such pupil shall be counted as that proportion of one pupil (to the nearest 1/10) that the total time of the pupil's non-postsecondary education enrollment and postsecondary education enrollment bears to full-time enrollment. A pupil enrolled in and attending an area vocational school, area vocational-technical school or approved vocational education program shall be counted as one pupil if such pupil's vocational education enrollment and attendance and regular enrollment and attendance in any of grades nine through 12 is at least 5/6 time, otherwise any such pupil shall be counted as that proportion of one pupil (to the nearest 1/10) that the total time of the

pupil's non-vocational education enrollment and vocational education enrollment bears to full-time enrollment. A pupil enrolled in a district and attending special education services, except special education services for preschool-aged exceptional children, provided for by the district shall be counted as one pupil. A pupil enrolled in a district and attending special education services for preschool-aged exceptional children provided for by the district shall be counted as 1/2 pupil. A pupil in the custody of the secretary of social and rehabilitation services and enrolled in a district but housed, maintained, and receiving educational services at a youth residential facility shall be counted as two pupils. A pupil enrolled in a district but housed, maintained, and receiving ~~special--education~~ educational services at a state institution shall not be counted.

(b) "Preschool-aged exceptional children" means exceptional children, except gifted children, who have attained the age of three years but are under the age of eligibility for attendance at kindergarten.

(c) "Enrollment" or "E" means the number of pupils regularly enrolled in a district on September 20.

(d) "Enrollment category" means a category established under the school district equalization act for grouping districts based on enrollments thereof.

(e) "Graph" means a bivariate frequency distribution.";

By renumbering sections 1 through 11 as sections 2 through 12, respectively;

On page 16, in line 590, after "Supp.", by inserting "72-7033,";

In the title, in line 22, after "Supp.", by inserting "72-7033,"



Resolution Presented to 1988 KASB Delegate Assembly

On Behalf of KASB Board of Directors

By the KASB School Finance Committee

1 WHEREAS the 1989 session of the Kansas Legislature faces the
2 monumental task of dealing with the effects of reappraisal and
3 classification on the funding of elementary and secondary
4 education; and

5 WHEREAS the Kansas Association of School Boards believes that
6 it is imperative that the 1989 session of the Kansas Legislature
7 also address other critical issues of school aid distribution at
8 the same time; and

9 WHEREAS the Kansas Association of School Boards also believes
10 that these issues are best addressed at a time when state
11 resources are sufficient to deal with these issues without
12 imposing severe burdens on any school district;

13 NOW, THEREFORE BE IT RESOLVED by the Delegate Assembly of the
14 Kansas Association of School Boards that the association ask the
15 1989 session of the Kansas Legislature to address all pending
16 issues relating to the distribution of aid to elementary and
17 secondary school districts in Kansas; and

1 BE IT FURTHER RESOLVED that the association ask the 1989
2 session of the Kansas Legislature to establish budget limits for
3 the succeeding school year of 105-115%; and

4 BE IT FURTHER RESOLVED that the association ask the 1989
5 session of the Kansas Legislature to appropriate at least \$100
6 million additional dollars for SDEA assistance over the
7 appropriation for the preceding year; and

8 BE IT FURTHER RESOLVED that the association support efforts
9 to suspend the deadlines for consideration of school finance
10 measures during the 1989 Legislative Session, as well as altering
11 the impasse deadline under the Professional Negotiations Act for
12 1989; and

13 BE IT FURTHER RESOLVED that the association support efforts
14 in the 1989 legislative session to provide greater access to
15 unused budget authority for school districts which have
16 accumulated such authority.

REPORT OF THE
KASB FINANCE COMMITTEE
SUBMITTED TO THE KASB DELEGATE ASSEMBLY
December 10, 1988

KASB FINANCE COMMITTEE

Dr. Robert V. Haderlein, Chairman
USD 248 (Girard)

Mr. Phil Anderson
USD 373 (Newton)

Mr. Jack Jones
USD 259 (Wichita)

Mrs. Mary Lett
USD 443 (Dodge City)

Mr. John Mickey
USD 318 (Atwood)

Mrs. Judy Norris
USD 336 (Holton)

Mr. Bill Preheim
USD 209 (Moscow)

II. FINANCE

1 A. STATE SCHOOL FINANCE.

2 KASB believes that the financing of the educational opportunity of
3 every child should be a function of the taxable wealth of the state and
4 should not be limited to the taxing ability of the local school dis-
5 trict in which the child resides. KASB believes that any state plan
6 for funding unified school districts should incorporate the following
7 elements:

RATIONALE: The opening paragraph of our finance policies states our commitment to the concept of equal educational opportunity as it relates to the obligation of the state to provide an equitable funding system. It says that we subscribe to the underlying principles found in the court cases of the early 1970's which guided the legislature in the development of the present School District Equalization Act.

8 1. STATE AID GENERAL FUND DISTRIBUTION FORMULA

9 Any formula for the allocation of state funds to local school
10 districts involves two major elements: (1) a method of establishing the
11 share of education costs to be borne by the state and (2) a plan for
12 determining that portion of the cost of education which is to be borne
13 by local sources.

RATIONALE: While this statement may appear to state the obvious, it also can be used to express opposition to any scheme which would attempt to provide for full state funding or to eliminate all state assistance. The heading also makes clear that this portion of the policy deals with general fund assistance and does not address other forms of aid such as categorical aids which are addressed later in these policies.

14 a. STATE CONTRIBUTION. State aid distributed to local school
15 districts through the equalization formula should be distributed on a
16 per pupil basis rather than upon classroom units or teacher units.
17 KASB would also support the concept of providing some level of state
18 assistance to every school district on a per pupil basis. Because of

1 the widely varying needs of pupils in Kansas and the varying nature of
2 school districts in the state, KASB endorses the concept of pupil
3 weighting wherever it can be shown that local variations necessarily
4 result in differing expenditures per pupil unit. Some of the types of
5 weighting which should be considered are:

6 (1) Special types of students (special education, vocational educa-
7 tion) which can be demonstrated to produce higher unit costs.

8 (2) Grade level of students (kindergarten, elementary, junior
9 high, and senior high).

10 (3) Density/sparsity of pupil population.

11 (4) Size of district (total pupil enrollment).

RATIONALE: Several major statements are contained in this para-
graph regarding the distribution of general fund aid to local
school districts. The first states our support for calculating
aid on the basis of the smallest possible unit, the student. Use
of other measures, such as classroom units or teacher units could
be used to dictate such measures as class size. The second sen-
tence indicates our support for a new concept, that of providing
some level of support to every school district in general fund
aid. The final portion of this policy section provides for the
protection of counting weighted students based on their cost to
educate. This would be crucial should we ever eliminate categori-
cal aids and fund all costs through the school district general
fund.

12 b. LOCAL DISTRICT CONTRIBUTION. In establishing the local con-
13 tribution rate, the following factors should be considered:

14 (1) The measure of ability to finance the local district's share
15 of education funding should be determined by considering only those tax
16 resources that generate revenue for local school districts.

17 (2) The wealth of each local school district should consist of the
18 sum of the assessed valuation of real and personal tangible property in
19 the school district and the net taxable income of all Kansas residents
20 of the district. A portion of the net income tax collected by the

1 state on Kansas taxable income should be distributed back to the school
2 district in which the individual income taxpayer resides. A minimum
3 level of local contribution from combined property and income sources
4 should be fixed by the state legislature. In the event that the mini-
5 mum local contribution exceeds the state authorized maximum budget, the
6 school district would be required to rebate the excess amount to the
7 state for redistribution through the formula.

RATIONALE: This section is at the heart of any state aid distribu-
tion formula. The first section continues our long standing policy
that only those things should be counted in district wealth that
provide revenue to a school district. This would eliminate any
sources, such as revenue bond property, inventories or any other
items that are not taxable. The second paragraph states our be-
lief that district wealth, which determines state aid, should
consist of two factors: assessed valuation (rather than the ad-
justed valuation used presently) and taxable income as it is used
presently. The statement also expresses our support for continua-
tion of an income tax rebate, although we would oppose any deduc-
tion of that revenue from state aid. Finally, the policy express-
es our belief that the Legislature should establish a minimum
local contribution from combined income and property resources.
If that minimum local effort exceeded a school district's maximum
authorized budget, the excess would be returned to the state for
redistribution through the formula to other school districts.

8 c. SCHOOL DISTRICT AID CATEGORIES. The legislature should be
9 encouraged to study the creation of categories of school districts with
10 like characteristics, both for the calculation of state equalization
11 aid and for the establishment of the budget control, wherever justifi-
12 able differences may be established on the basis of objective criteria.

RATIONALE: This statement would expand our present position of
support for enrollment categories to allow us to consider support
for the creation of categories in other areas. Such categories
might allow us to address more readily the concerns of the fourth
enrollment category and to address such issues as geographic
isolation.

13 d. STATE SHARE OF SCHOOL FUNDING. KASB supports the concept of
14 raising the share of state funding of school district general fund
15 budgets to the 50% level.

RATIONALE: The Committee believes that seeking to raise state funding to the 50% level is a realistic and desirable goal. They also believe that this policy does not restrict us from supporting a level above 50%.

1 2. TAX REVENUE SOURCES

2 a. LOCAL. Tax sources available at the local level should in-
3 clude the ad valorem property tax, the intangibles tax, and a personal
4 income tax.

RATIONALE: The Committee believes that we should continue to support, as we have in the past, the expansion of the tax base at the local level. This would include the reimposition of the intangibles tax and access to the individual income tax on a local option basis.

5 b. STATE. The legislature, in considering sources of state reve-
6 nue, should also take into consideration the flexibility of the state
7 tax sources selected.

RATIONALE: The Committee believes that we should continue to urge the legislature to consider whether the sources for state funding for education are responsive to general economic conditions. This would tend to cause us to support general revenue sources such as sales and income taxes, rather than special taxes such as severance taxes or lottery revenue for funding the state share of the cost of education.

8 3. OTHER STATE SCHOOL FINANCE RECOMMENDATIONS

9 a. LOCAL CONTROL. The state school finance plan should provide
10 for the greatest degree of local autonomy in the educational decision-
11 making process.

RATIONALE: This is a sweeping policy statement which we have used in the past to assert various local control positions, due to their financial implications.

12 b. LOCAL DISCRETION. Boards of education should be authorized
13 to enrich their educational programs beyond the level of the state
14 authorized budget maximum, so long as all districts can exercise the
15 same degree of discretion by making the same amount of effort.

RATIONALE: This policy reiterates our commitment to the concept of equalization and seeks to insure that school districts with more local resources would not be allowed to expand their programs more rapidly than less fortunate districts.

1 c. BUDGET LIMITATION. It is recognized that there must be some
2 limitation on school budgets. However, any such limitation must be
3 reasonable and should include at least the following features:

4 (1) The limitation should be established on a per pupil basis in
5 order to provide flexibility for districts faced with either increasing
6 or decreasing enrollment.

7 (2) Budget limits should be established on a variable basis relat-
8 ed to expenditures per pupil by school district category with a ratio
9 of 3 to 1 between the upper and lower limits.

10 (3) The effects of inflation should be recognized.

11 (4) An appeal procedure should be provided to the State Board of
12 Education for emergencies that cannot be anticipated at the time the
13 budget is prepared.

RATIONALE: The Committee is recommending several changes in our budget limit policy while retaining the basic concept that budget limits are both necessary and desirable. The major new position is that there be a 3 to 1 ratio between the upper and lower limits rather than a 10 point spread. The Committee believes that this is a more realistic position in light of present economic conditions. While it is not a change in position, the Committee also would like to point out that our present position calls for budget appeals to be decided by the State Board of Education rather than the Board of Tax Appeals.

14 d. FINANCIAL INCENTIVES. Financial incentives should be used to
15 encourage the attainment of objectives and the development of programs
16 which are of sufficient importance to be made a matter of state policy.

RATIONALE: This is an important policy statement of long standing. It has been used to support legislation to provide funding for such things as programs for at "risk youth" as well as innovative educational practices and remedial programs.

1 e. PENALTY FUNDING. KASB is opposed to the establishment of
2 penalties under the equalization aid law for districts that do not meet
3 prescribed state standards.

RATIONALE: This is a new policy statement which the Committee believes clearly reinforces the views expressed in the previous statement. In combination, the two policies state the view that if the legislature wants to encourage certain policies in school districts, they should do so with incentives rather than penalties.

4 f. AID REDUCTION. The state plan should provide that a reduc-
5 tion in state aid to any school district, which occurs because of the
6 operation of the state aid formula, may be phased in through some mecha-
7 nism such as wealth averaging to spread the loss over a number of
8 years.

RATIONALE: The Committee has restated our basic position that steps should be supported which have the effect of softening drastic shifts which occur in aid distribution. They also want to make clear that this does not bind us to support the notion that no school district should ever receive less aid than they did the previous year.

9 g. TAX LIMITATIONS. KASB opposes legislation which would assign
10 arbitrary limits on the amount of property tax which could be levied by
11 school districts upon real or tangible personal property.

RATIONALE: This important policy states our opposition to the notion of controlling school district expenditures through a tax lid. We believe we are better served by budget limitations rather than tax restrictions.

12 h. CATEGORICAL AIDS. KASB supports a system of categorical aid
13 programs for financial assistance outside the school district general
14 fund. KASB also believes that it is imperative that these aid programs
15 be fully funded by formula, particularly the aid programs for special
16 education and transportation.

RATIONALE: Since most of our finance policies deal with distribution of general fund aid, the Committee felt it was important to explicitly affirm our support for our categorical aid programs in

formulas which are fully funded at 100% of the applicable formula.

1 i. EARMARKING FUNDS. KASB will oppose legislation which would
2 have the effect of earmarking any portion of school district general
3 fund receipts or expenditures for any particular purpose or cause.
4 KASB is also opposed to the earmarking of state revenue sources for
5 public education expenditures.

RATIONALE: In addition to expressing our long standing opposition to legislation which would earmark school district funds, regardless of their origin, the Committee believes we should expressly state our opposition to the earmarking of state revenue sources, due to their unpredictability.

6 j. STATE GENERAL FUND TRANSFERS. KASB is opposed to legislation
7 which would result in the transfer of state general fund dollars to
8 other state funds which have traditionally been funded by user fees.

RATIONALE: The Committee recommends we continue this policy which is based on the view that the use of state general fund dollars for special fund purposes lessens their availability for general fund purposes such as aid to education.

9 k. STATE TUITION TAX CREDITS AND VOUCHER SYSTEMS. KASB is op-
10 posed to legislation which would use tuition tax credits or voucher
11 systems as a method of providing aid to private schools at the elementa-
12 ry or secondary level.

RATIONALE: This policy statement strengthens our basic philosophy that public funds should only be used to aid public schools.

13 l. STATE ASSISTANCE FOR CAPITAL EXPENDITURES. KASB believes
14 that a program of state assistance should be established for capital
15 expenditures in school districts. The funds should be distributed on
16 an equalized basis.

RATIONALE: This is a totally new policy recommendation. The Committee believes that a commitment to equalization concepts on the part of the state should require it to provide some measure of equalization in the ability of school districts to make capital expenditures.

1 m. GASOLINE TAX EXEMPTION. KASB supports legislation providing
2 that no state gasoline tax be paid by school districts. KASB also
3 supports legislation that would provide state gas tax refunds to those
4 school districts with contracted bus service.

RATIONALE: This policy statement simply restates a long standing KASB position. This statement would become particularly useful should the gas tax be increased dramatically as part of a highway funding program.

TESTIMONY ON HOUSE BILL 2085
before the
Senate Education Committee

by
Fred Kaufman, Superintendent
U.S.D. 489, Hays

Mr. Chairman and Members of the Committee,

Thank you for allowing me to speak to you. I am Fred Kaufman, Superintendent of Schools in U.S.D. 489 and I represent the students and patrons of U.S.D. 489.

I want to encourage your support for House Bill 2085. We are sharply concerned about provisions of the current finance law that allocates funding and budget authority based on enrollment categories and we feel that House Bill 2085 would begin to address that problem.

It is important that I say initially that we feel that both budget authority and funding need to be addressed, and that we are not asking for more than anyone else. We just want as much.

I am not here to criticize the concept that says that small schools should be allowed to spend more per pupil than larger ones, although at some point I would think we need to take a look at the size of that difference. Are we subsidizing inefficiency? I would like to say that when we raise the spending authority of both larger and smaller districts above that of the 4th enrollment category, we have created a situation for which there is no justification.

I am certain that they need all of their budget authority, but we need it every bit as much and think that we are entitled to it.

I can see school districts both larger and smaller than we doing things with instructional supplies, textbooks, at risk children and, most importantly teacher salaries, that we can't begin to do with the current finance law.

Let me share with you some facts that point out a need for the changes incorporated in House Bill 2085:

1. In 1987-88 the Hays district spent \$2,682 per pupil, the 4th lowest in the state. In the same year our general fund levy of 76 mills was the 19th highest in the state. The equalization formula is not doing what was intended.

2. A 4% per pupil budget increase for us this year will be \$107 per student. For the other Ellis County school districts it will be \$158 and \$200 per student. For the state's largest school district it will be \$125 per student. We can only fall farther and farther behind until the problem is corrected. If it is not totally corrected as suggested by House Bill 2261 we will immediately begin to fall behind again.
3. State Department of Education statistics reveal numerous school districts with mill levies $1/2$ as high as ours that are drawing 3 times as much equalization per pupil. The formula is not working as intended.
4. According to State Department of Education statistics, U.S.D. 489 would be in the top 15% of the state's 304 school districts in the percent of their budget that goes into teacher salaries. Yet our salaries are at least \$1,000 per teacher below the Kansas average. We can't compete without the budget authority that others have.

The combination of budget limits, funding by enrollment categories, a strong equalization formula, and changes made to the formula have created a situation far different than the original intent. I would like to request your support for changes that will restore equity.

April 3, 1989

Bill Medley, Superintendent
Winfield USD 465
920 Millington
Winfield, KS 67156

I am Bill Medley, Superintendent of Winfield USD 465 and vice chairman of SEEK (Schools for Equality in Education in Kansas) an organization of school districts in the 1800 to 10,000 enrollment range. I appreciate the opportunity to appear before the Education Committee of the Kansas Senate to offer support for the concepts embodied in House Bill 2085 as it pertains to Category IV Districts. The members of the USD 465 Board and other members of our community support my appearance before you and appreciate the time you are taking to consider a situation that we believe is unfair to our District and others in the similar size category.

I call to your attention the information I have provided you that shows that while the mill levy in category IV schools has increased over 50% since 1981, the budget per pupil has increased 32 per cent. For all school districts in Kansas, the average mill levy increase has been 29% while the budget per pupil has been 38.7%. In the school district I represent, the difference is even more dramatic - the mill levy as increased by 87.5% and the budget per pupil has increased 30.5 %.

We desire the opportunity to increase our budget per pupil at a higher level to provide the educational services our community desires and to receive an increased portion of State Equalization Aid to provide our property owners a less dramatic increase in the taxes they pay for the programs of Winfield USD 465.

Again, I appreciate the time before you this afternoon and encourage your favorable consideration of the concepts embodied in HB2085 as it pertains to Category IV Districts.

Education
4/3/89
Attachment 8

Changes in Mill Levy For USD's Enrollment 1,900-9,999.9
From 1981 - 1987

<u>SCHOOL DISTRICT</u>	<u>ENROLL- MENT</u>	<u>GENERAL FUND MILL LEVY 1981</u>	<u>GENERAL FUND MILL LEVY 1987</u>	<u>DIFF.</u>	<u>%</u>
Newton	3036	44.09	81.71	+37.62	+85.3%
SE John.Cty.	6595	48.61	81.40	+32.79	+67.5%
Salina	6676	50.19	76.13	+25.94	+51.7%
Hays	3278	37.13	75.93	+38.8	+104.5%
Haysville	3124	45.76	73.84	+28.08	+61.4%
Pittsburg	2909	54.14	73.55	+19.41	+35.9%
Bonner Sprgs.	2076	53.16	73.22	+20.06	+37.8%
Leavenworth	4260	46.73	72.90	+26.17	+56.0%
Hutchinson	4929	55.81	71.98	+16.17	+28.9%
Lawrence	7672	43.77	71.37	+27.6	+63.1%
Great Bend	3329	39.52	68.87	+29.35	+74.3%
ElDorado	2017	34.53	66.58	+32.05	+92.8%
Ottawa	2136	58.55	65.34	+ 6.79	+11.6%
Parsons	1958	52.25	64.75	+12.5	+23.9%
Turner	3836	45.01	64.28	+19.27	+42.8%
Emporia	4472	42.90	63.27	+20.37	+47.5%
Chanute	1943	39.23	63.00	+23.77	+60.1%
Winfield	2273	35.01	62.56	+29.55	+87.5%
Fort Scott	2051	45.56	62.34	+17.08	+37.7%
Manhattan	5849	40.44	62.27	+21.83	+54.0%
Independence	2344	47.44	61.46	+14.02	+29.6%
Shawnee Hts.	3227	46.85	61.00	+14.15	+30.1%
McPherson	2288	40.06	60.40	+20.34	+50.1%
Liberal	3391	35.22	59.79	+24.57	+69.8%
Dodge City	4142	41.94	58.90	+16.96	+40.4%
Coffeyville	2772	41.23	57.51	+16.28	+39.5%
Buhler	2147	39.46	57.07	+17.61	+44.6%
Washburn	3320	49.14	57.07	+ 7.93	+16.1%
Garden City	5655	32.47	56.90	+24.43	+75.2%
Ark City	2967	32.27	56.71	+24.44	+75.6%
Seaman	3375	46.57	55.45	+ 8.88	+19.1%
Derby	5219	23.33	49.78	+26.45	+113.9%
Junction Cty.	6588	36.50	36.23	- .27	- .7%
Average for Category IV		42.86	64.35	+21.49	+50.1%
Average for Category V		51.43	70.78	+19.35	+37.6%
Average for All Dist.		43.13	55.65	+12.52	+29%
V Olathe	12140	46.74	72.96	+26.22	+56.1%
V Topeka	14279	62.76	83.58	+20.82	+33.2%
V Kans.City	22220	34.55	44.66	+10.11	+29.3%
V Shawnee M.	29084	62.80	77.14	+14.34	+22.8%
V Wichita	43461	50.30	75.54	+25.24	+50.2%

(Prepared for the Winfield USD 465 Board of Education from information in publications of the Kansas State Department of Education)

Increases in Budget Per Pupil for USD's Enrollment
1,900 - 9,999.9
From 1982-3/1987-8

<u>SCHOOL DISTRICT</u>	<u>ENROLLMENT</u>	<u>BUDGET PER PUPIL 1982-3</u>	<u>BUDGET PER PUPIL 1987-8</u>	<u>INCREASE</u>	<u>%</u>
Newton	3036	\$2,124.46	\$2,808.19	\$ 683.73	32.2%
SE John.Cty.	6595	2,778.97	3,563.31	784.34	28.2%
Salina	6676	2,133.59	2,791.58	657.99	30.8%
Hays	3278	2,154.73	2,681.59	526.86	24.5%
Haysville	3124	2,105.66	2,824.91	719.25	34.1%
Pittsburg	2909	2,078.52	2,807.59	729.07	35.1%
Bonner Sprgs.	2076	2,352.75	3,062.70	709.95	30.2%
Leavenworth	4260	2,144.14	2,797.82	653.58	30.5%
Hutchinson	4929	2,284.39	3,023.13	738.74	32.3%
Lawrence	7672	2,091.10	2,948.88	857.78	41%
Great Bend	3329	2,101.49	2,808.74	707.25	33.7%
ElDorado	2017	2,068.67	2,850.21	781.54	37.8%
Ottawa	2136	2,126.42	2,779.20	652.75	30.7%
Parsons	1958	2,094.47	2,917.28	822.81	39.3%
Turner	3836	2,430.26	3,048.93	618.67	25.4%
Emporia	4472	2,089.61	2,799.10	709.49	33.9%
Chanute	1943	2,127.88	3,080.33	955.45	44.9%
WINFIELD	2273	2,165.30	2,826.12	660.82	30.5%
Fort Scott	2051	2,095.71	2,780.03	684.32	32.7%
Manhattan	5849	2,131.16	2,679.53	548.37	25.7%
Independ.	2344	2,158.80	2,831.99	673.14	31.2%
Shawnee Hts.	3227	2,230.45	2,795.92	565.47	25.4%
McPherson	2288	2,308.61	2,964.20	655.59	28.4%
Liberal	3391	2,274.69	2,835.48	560.79	24.7%
Dodge City	4142	2,100.30	2,773.49	673.19	32.1%
Coffeyville	2772	2,147.33	2,985.31	837.98	39%
Buhler	2147	2,093.57	2,822.31	728.74	34.8%
Washburn	3320	2,168.27	2,656.64	488.37	22.5%
Garden City	5655	2,221.49	3,003.81	782.32	35.2%
Ark City	2967	2,135.71	2,803.06	667.35	31.3%
Seaman	3375	2,119.97	2,831.44	711.47	33.6%
Derby	5219	2,306.54	2,976.08	669.54	29%
Junction City	6588	2,119.82	2,952.50	832.68	39.3%
Avg. for Category IV		\$2,183.78	\$2,882.16	\$698.38	32%
Avg. for Category V		2,390.03	3,286.80	896.77	37.5%
Avg. for All Dist.		2,461.78	3,413.68	951.90	38.7%

CATEGORY IV INFORMATION

MILL LEVY

Since 1981 the average general fund mill levy for Category IV (1900-9999) school district has increased 50.1%

For Category V (10000+) school districts, the average increase has been 37.6%

For all 303 Kansas school districts, the average increase has been 29%

	<u>GENERAL FUND MILL LEVY 1981</u>	<u>GENERAL FUND MILL LEVY 1987</u>	<u>INCREASE</u>	<u>% INCREASE</u>
All School Districts	43.13	55.65	12.52	29 %
Category V Districts	51.43	70.78	19.35	37.6%
Category IV Districts	42.86	64.35	21.49	50.1%
USD 465	33.01	62.56	29.55	87.5%

BUDGET PER PUPIL

From the 1982-83 school year through the 1987-88 school year, the average Budget Per Pupil for Category IV school districts has increased \$698.38 or 32%.

For Category V school districts, the average increase has been \$896.77 or 37.5%.

For All Kansas School Districts, the average increase has been \$951.90 or 38.7%

	<u>BUDGET PER PUPIL 1982-83</u>	<u>BUDGET PER PUPIL 1987-88</u>	<u>INCREASE</u>	<u>% INCREASE</u>
All School Districts	\$2461.78	\$3413.68	\$951.90	38.7%
Category V Districts	\$2390.03	\$3286.80	\$896.77	37.5%
Category IV Districts	\$2183.78	\$2882.16	\$698.38	32 %
USD 465	\$2165.30	\$2826.12	\$660.82	30.5%

If USD 465 could have a used Budget Per Pupil amount granted to the Category V Districts for 1988-89, we would have had \$720,109 more budget authority of which \$682,637 would have been State Equalization Aid. (+\$319.50 a pupil)

(Prepared for the Winfield USD 465 Board of Education from information in publications of the Kansas State Department of Education and Newton USD 373.)



HB 2085

Testimony presented before the Senate Education Committee
by Charles L. Stuart, Legislative Liaison
United School Administrators of Kansas

April 3, 1989

Mister Chairman and members of the committee:

United School Administrators support the major concepts of HB 2085.

We believe the budget limits of 102% to 104% with the option of increasing an additional 1%, subject to a protest petition, and the provision for unused budget authority will be adequate. The provision of adding an additional 1% per year for two years to the current plan for districts in the fourth enrollment category also answers a concern of these districts.

The elimination of the deduction of 85% of the income tax rebate from the School District Equalization Aid formula is also a matter of correcting an inequity, since income is used as a portion of the definition of wealth.

The major concerns of United School Administrators deal with averaging and the amount of new money to be put into the plan. It was our contention that a great deal of money had been put into the reappraisal of property, and that we should "bite the bullet" and use these new figures. If there were to be major shifts in who received funds, it merely pointed out who had been paying too much, or too little, in regard to their ability to pay.

The major shifts which are predicted to occur makes such a position seem politically impossible, so we have altered our position. If averaging is to occur, then we feel it should be the averaging of like elements as much as possible.

Therefore, we are asking your favorable consideration of a two year average which includes adjusted assessed valuation of last year, with the deletion of livestock, merchants and manufacturers inventories, and the depreciated portion of business machinery, with the new assessed valuation as computed under reappraisal. This would be combined with taxable income to determine wealth as it is currently defined in the law.

If averaging is to occur, we feel this is the fairest approach. Some may ask, "what if a district lost a manufacturing plant in the past, and there was averaging, would this not be the same?" To this we would answer yes, but it is not on a statewide basis, and was not done by a deliberate act of the legislature.

We are fully aware that this bill does not contain the funding for School District Equalization Aid since the House put it in SB 28. We feel we would be remiss, however, if we did not point out the shifts which will take place in who pays the local property tax for schools if the current 45 million of new state money and the approximately 6.2 million "hold harmless" is all that is added to the SDEA funding.

Education
4/3/89
Attachment 9

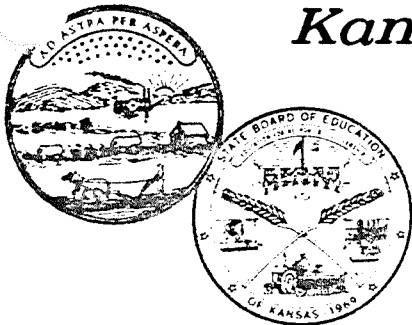
It has been said, reappraisal and classification were necessary to preserve the farm and the urban home. The elimination of livestock, merchants and manufacturers inventories, and the change in the depreciation of business equipment from the ad valorem tax base removed enough valuation that 107 million dollars in local property tax for schools will be paid by someone else.

In some cases it will be a farmer who had livestock, and in some cases it will be by a businessman who had inventory or business equipment. But in many cases, it will be paid by the farmer or urban homeowner who was paying his/her fair share under the previous definition of wealth. These people voted for the classification amendment, thinking it was going to preserve property.

That there was going to be a need for more state money put into the program was very apparent. Almost one year ago, Governor Hayden stated publicly that the state would need a 70 million dollar "shock absorber fund" to deal with the very problem of shifts in who is going to pay.

United School Administrators of Kansas urge that you give favorable consideration to the provisions of HB 2985, but that you amend the definition of wealth. We urge you to increase the funding of the SDEA to a minimum of \$70 million to keep faith with the local ad valorem taxpayers, and to retain quality education in Kansas.

CLS/ed



Kansas State Board of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103

Mildred McMillon
District 1

Connie Hubbell
District 4

Bill Musick
District 6

Evelyn Whitcomb
District 8

Kathleen White
District 2

I. B. "Sonny" Rundell
District 5

Richard M. Robl
District 7

Timothy R. Emert
District 9

Paul D. Adams
District 3

April 3, 1989

Richard J. Peckham
District 10

TO: Senate Education Committee
FROM: State Board of Education
SUBJECT: School Finance

My name is Connie Hubbell, Chairman of the State Board of Education. It is a pleasure for me to appear before this Committee on behalf of the State Board.

The State Board of Education has spent much time discussing and reviewing the needs of the Kansas public school system. State Board members and local school officials have a major concern with the continued rise in the property tax for school districts. As a result of the decline in the agri-business community and the oil industry, the growth in property tax has created problems for Kansas schools. In many urban/suburban school districts, state aid has declined primarily as a result of decreased district wealth in rural areas. Because of limited state funding, many local boards of education have difficulty in maintaining quality programs which they believe are essential without increasing the property tax substantially.

The State Board is very concerned about the effects of classification/reappraisal. It is estimated that approximately \$1.4 billion in assessed valuation will be dropped from the tax rolls as a result of repealing merchants' inventory, manufacturers' inventory, livestock, and the adjustments in business machinery and equipment. This assessed valuation produced in excess of \$100 million for Kansas school districts during the 1988-89 school year.

The State Board of Education recommends the following increases for fiscal year 1990.

1. State school equalization aid by \$100,000,000
2. Overall general fund budget by 6.5 percent

INCREASED STATE FUNDING WILL:

1. Eliminate substantial increases in state property tax.

Property taxes are estimated to decrease \$40 million or an overall average of 2.7 mills. If there is no increase in state aid to the general fund, there would be a potential increase in excess of \$100 million to the property tax. The increased budget authority of 6.5 percent includes the growth in enrollment of approximately 1 percent or at least 4,000 students.

Education
4/3/89
Attachment 10

2. Increase overall general fund budget by 6.5 percent in order to compete with business and industry in attracting competent teaching staff.

Kansas is currently ranked 32nd in the nation in teacher salaries. During each of the last two years, teacher salary increases have been below the national average. It is anticipated that the national average will continue at approximately 6 percent. If Kansas is to compete with business and industry for hiring staff, it is essential that salaries be at a level that attracts and retains quality teachers. The retention of quality teachers is particularly difficult in selected curricular areas at the secondary level such as science and mathematics.

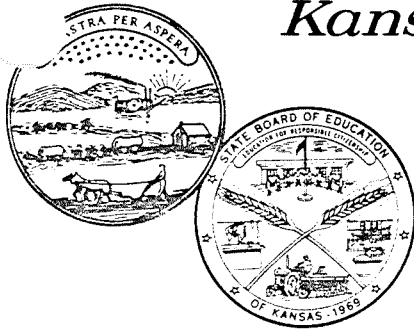
3. Permit maintenance of existing quality educational programs.

Kansas has traditionally ranked above the national average on ACT or SAT test scores. The state also has one of the lowest dropout rates in the nation. If Kansas is to continue its quality educational programs, it is important that the state provide the resources necessary to maintain and to improve the quality of the educational programs.

The School District Equalization Act was funded by the state during the 1979-80 school year at 46.7 percent. It is anticipated that during fiscal year 1989 the state will provide 44.0 percent of the general operating fund of public schools. Since the percentage of decline in state aid has placed a greater burden on the property tax, it is essential that a reasonable increase in state funding be provided.

Attached is a computer printout which shows the property tax shifts as a result of classification/reappraisal.

We appreciate the opportunity to express the State Board's concerns on school finance to this Committee.



Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103

February 13, 1989

TO: House Education Committee

FROM: State Department of Education and
Legislative Research Department

SUBJECT: Potential Property Tax Loss/Shift As A Result
of 1985 House Concurrent Resolution 5018 (HCR 5018)

This memorandum and the attached computer printout has been prepared to answer your question concerning what the potential property loss/shift will be in each unified school district as a result of the repeal of merchants' inventory, manufacturers' inventory, livestock, and the change in the method of assessment of business machinery and equipment. These changes will be in effect on the taxes levied in the Fall of 1989.

Commercial and industrial machinery and equipment had to be estimated since the data will not be available until approximately July 1, 1989. After consulting with representatives from the Division of Property Valuation, the Legislative Research Department, and the State Department of Education, it was determined that approximately two-thirds or 66 percent of the valuation will be reduced/lost. There could be a more accurate estimate on business machinery and equipment at a later date when more information becomes available.

The attached computer printout will give you more information on each school district.

COLUMN EXPLANTION

- Column 1 - 1988 Assessed valuation for merchants' inventory
- 2 - 1988 Assessed valuation for manufacturers' inventory
- 3 - 1988 Assessed valuation for livestock
- 4 - Estimated reduction in business machinery and equipment as a result of HCR 5018*
- 5 - Estimated total loss in assessed valuation (Column 1 + 2 + 3 + 4)
- 6 - 1988 Total mill rate
- 7 - 1988 Estimated amount levied on valuation that will be repealed/lost during 1989 (Column 5 x 6)
- 8 - 1988 Mill rate if merchants' inventory, manufacturers' inventory, livestock, and the reduction in business machinery and equipment had been excluded from assessed valuation for the 1988-89 school year
- 9 - Difference (Column 8 - 6)

*House Concurrent Resolution 5018 provides the following:

"(E) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property."

The Constitutional Amendment further provides that commercial and industrial machinery shall be assessed at 20 percent where previously it was assessed at 30 percent. This will result in at least a 50 percent decrease in business machinery and equipment.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME	#	MERCHANTS	MANUFACTURERS	66 %	1988	1988			
DISTRICT NAME	#	INVENTORY	INVENTORY LIVESTOCK	BUS MACH	TOTAL	MILL	ADJUSTED	DIFFERENC	
				EQUIPMENT		RATE (COL 5 X 6)	RATE (COL 8 - 6)	(COL 8 - 6)	

ALLEN	001								
MARION VALLEY	D0256	88,075	139,320	484,335	532,990	1,244,720	51.06	63,565	6.55
IOLA	D0257	1,233,890	2,235,975	306,495	243,332	4,019,692	68.42	275,027	11.09
HUMBOLDT	D0258	108,435	373,220	328,950	123,192	933,797	38.87	36,297	2.42
ANDERSON	002								
GARNETT	D0365	1,216,850	1,107,829	1,025,785	379,665	3,730,129	50.32	187,700	7.00
CREST	D0479	25,595	0	336,050	126,522	488,167	43.11	21,045	2.75
ATCHISON	003								
ATCHISON CO COMM SCHOOLS	D0377	233,360	360,240	760,249	215,596	1,569,445	77.60	121,789	8.35
ATCHISON PUBLIC SCHOOLS	D0409	1,325,545	758,475	75,085	4,531,214	6,690,319	81.92	548,071	21.16
BARBER	004								
BARBER COUNTY NORTH	D0254	504,600	474,700	1,112,340	588,308	2,679,948	56.10	150,345	4.84
SOUTH BARBER	D0255	356,875	1,785	471,046	150,459	980,165	68.07	66,720	3.40
BARTON	005								
CLAXIN	D0354	149,350	0	296,700	169,115	615,165	56.12	34,523	2.39
ELLIWOOD PUBLIC SCHOOLS	D0355	269,590	29,465	327,810	361,858	988,723	47.63	47,093	2.51
GREAT BEND	D0428	6,380,645	2,103,640	172,805	4,910,529	13,567,619	71.01	963,437	13.11
HOBBSINGTON	D0431	268,270	678,875	434,835	1,243,433	2,625,413	60.91	159,914	6.86
BOURBON	006								
FT SCOTT	D0234	1,656,075	804,545	511,420	2,075,895	5,047,935	70.69	356,839	11.21
UNIONTOWN	D0235	107,515	15,465	658,140	71,072	852,192	45.63	38,886	4.22
BROWN	007								
HIAWATHA	D0415	899,170	1,779,880	741,505	683,117	4,103,672	70.93	291,073	11.78
BROWN COUNTY	D0430	218,665	98,860	375,825	197,762	891,112	84.04	74,889	6.75
BUTLER	008								
LEON	D0285	37,235	717	600,516	334,883	973,351	50.37	49,028	2.96
REMINSTON-WHITEWATER	D0206	269,165	0	582,807	339,536	1,191,508	70.81	84,371	5.17
CIRCLE	D0375	907,041	7,969,812	201,806	4,575,327	13,653,986	41.67	568,962	16.09
ANDOVER	D0385	727,436	860,254	74,705	654,213	2,316,608	96.64	223,877	8.53
ROSE HILL PUBLIC SCHOOLS	D0394	46,331	42,720	66,645	275,914	431,610	86.62	37,386	2.81
DOUGLASS PUBLIC SCHOOLS	D0396	94,787	2,414	164,233	93,183	354,617	60.50	21,454	2.49
AUGUSTA	D0402	1,075,430	149,105	109,733	1,247,160	2,581,428	82.09	211,989	9.30
EL DIRAZO	D0490	1,361,984	1,438,799	167,696	5,010,527	7,979,006	73.41	585,739	16.88
FLINTHILLS	D0492	6,424	12,569	330,315	17,316	366,624	77.82	28,531	2.48
CHASE	009								
CHASE COUNTY	D0284	301,100	15,035	826,535	231,950	1,374,620	47.23	64,923	2.76

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME #	MERCHANTS	MANUFACTURERS		66 7	1988	1988			
DISTRICT NAME #	INVENTORY	INVENTORY	LIVESTOCK	BUS MACH	BILL	ADJUSTED	DIFFERENC		
				EQUIPMENT	TOTAL	RATE (COL 5 X 6)	RATE (COL 8 - 6)		

CHAUTAQUA 010									
CEDAR VALE 00285	56,750	19,630	467,120	231,432	774,932	45.93	35,593	51.30	5.97
CHAUTAQUA COUNTY COMMUNI 00286	179,695	40,260	605,715	254,041	1,079,711	38.27	41,321	42.12	3.85
CHEROKEE 011									
RIVERTON 00404	34,930	0	134,400	79,514	248,844	54.30	13,512	55.41	1.11
COLUMBUS 00493	580,865	701,090	546,560	2,838,858	4,667,373	80.90	377,590	96.55	15.65
GALENA 00499	186,875	454,150	27,140	240,491	828,656	50.10	41,516	59.61	9.51
BAXTER SPRINGS 00588	369,915	179,625	50,400	616,216	1,224,156	59.10	72,348	66.91	7.81
CHEYENNE 012									
CHEYLIN 00183	26,275	0	574,938	162,181	743,394	73.59	56,178	77.45	3.86
ST FRANCIS COMMUNITY SCHD 00297	88,268	0	986,966	487,816	1,563,050	59.69	93,298	67.03	7.34
CLARK 013									
MINNEOLA 00219	62,270	0	79,493	65,838	207,601	47.21	9,801	47.92	0.71
ASHLAND 00220	155,895	0	592,590	108,521	856,206	42.25	36,175	43.59	1.34
CLAY 014									
CLAY CENTER 00379	1,085,897	337,507	1,362,611	849,815	3,635,830	48.97	178,047	54.91	5.94
CLOUD 015									
CONCORDIA 00333	1,998,130	504,670	510,865	632,363	3,645,248	59.97	218,606	67.75	7.78
SOUTHERN CLOUD 00334	122,500	0	409,680	59,880	592,068	35.66	21,113	37.55	1.89
COFFEY 016									
LEKO-WAVERLY 00243	180,320	3,200	357,150	17,002	557,672	73.62	41,056	78.06	4.44
BURLINGTON 00244	669,965	0	216,285	8,854	895,104	13.15	11,771	13.17	0.02
LEROY-GRIDLEY 00245	71,930	30,980	432,881	1,723	537,514	53.94	30,069	58.68	2.74
COMANCHE 017									
COMANCHE COUNTY 00300	266,650	49,675	1,856,232	176,081	1,548,638	52.00	80,529	54.90	2.90
COWLEY 018									
CENTRAL 00462	92,115	215	527,763	58,897	678,790	56.16	38,121	59.66	3.50
UDALL 00463	28,640	23,675	168,978	41,526	262,819	77.16	20,279	80.33	3.17
WINFIELD 00465	1,864,760	2,581,270	377,335	5,536,425	10,859,790	78.11	809,203	99.19	21.07
ARKANSAS CITY 00470	2,070,668	2,999,875	243,344	3,851,503	9,173,390	81.84	750,750	98.20	16.36
DEXTER 00471	5,570	0	408,955	12,689	427,214	67.20	28,789	72.89	4.89
CRAMFORD 019									
NORTHEAST 00246	138,675	37,565	98,605	761,637	1,036,482	66.63	69,061	77.78	11.15
CHEROKEE 00247	133,250	292,780	354,325	289,545	1,069,900	68.13	72,892	73.97	5.84
GIRARD 00248	518,375	401,730	509,095	464,092	1,893,292	47.38	89,704	53.72	6.34
FRONTEMAC PUBLIC SCHOOLS 00249	406,390	5,615	54,295	119,935	586,235	57.77	33,867	63.75	5.98
PITTSBURG 00250	3,086,330	2,696,660	69,430	3,499,845	9,352,265	87.35	816,920	109.95	22.60

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME #	MERCHANTS	MANUFACTURERS	66 %	1988	1988				
DISTRICT NAME #	INVENTORY	INVENTORY LIVESTOCK	BUS MACH EQUIPMENT	TOTAL	MILL RATE (COL 5 X 6)	ADJUSTED RATE (COL 8 - 6)	DIFFERENCE (COL 8 - 6)		
FRANKLIN 030									
WEST FRANKLIN 00287	65,080	0	667,760	80,860	813,700	60.23	49,009	64.14	3.91
CENTRAL HEIGHTS 00288	115,930	175	261,315	39,270	416,690	40.95	17,063	43.05	2.10
WELLSVILLE 00289	146,859	60,875	248,495	201,379	657,608	78.07	51,359	83.01	4.94
OTTAWA 00290	2,164,590	1,328,335	300,900	2,353,874	6,147,699	76.14	468,086	92.10	15.96
GEARY 031									
JUNCTION CITY 00475	2,266,275	1,036,830	378,865	4,536,705	8,218,675	48.03	394,743	55.10	7.07
GOVE 032									
GRINWELL PUBLIC SCHOOLS 00291	190,297	0	406,165	164,263	760,725	51.46	39,147	56.80	5.34
GRAINFIELD 00292	191,317	0	519,461	159,067	869,845	78.76	68,589	85.84	7.08
QUINTER PUBLIC SCHOOLS 00293	278,374	260,495	1,266,566	234,989	2,040,424	53.25	108,653	62.93	9.66
GRAHAM 033									
WEST GRAHAM-MORLAND 00280	99,190	0	420,410	57,598	577,198	54.64	31,538	58.83	4.19
HILL CITY 00281	452,935	45	434,445	259,027	1,146,452	54.69	62,699	57.84	3.15
GRANT 034									
ULYSSES 00214	2,193,874	225,681	204,960	2,498,887	5,123,402	36.32	187,187	37.71	1.19
GRAY 035									
CINARRON-ENGLISH 00102	536,275	1,791	245,512	342,846	1,126,424	59.17	66,651	62.70	3.53
MORTEZUMA 00371	475,539	19,901	125,075	312,897	933,432	70.59	65,891	77.30	6.71
COPELAND 00476	157,757	0	90,449	315,027	563,233	86.91	48,951	91.83	4.92
INGALLS 00477	74,996	3,575	132,832	134,497	345,900	54.88	18,983	56.55	1.67
GREELEY 036									
GREELEY COUNTY 00280	379,675	59,970	373,785	165,587	979,017	60.56	59,289	62.92	2.36
GREENWOOD 037									
MADISON-VIRGEL 00386	139,675	20,175	357,725	188,243	625,818	64.02	40,065	68.27	4.25
EUREKA 00389	428,364	206,195	1,049,584	723,705	2,407,848	87.87	211,578	98.89	11.02
HAMILTON 00390	14,528	0	265,125	40,679	320,324	44.44	14,295	46.59	2.15
HAMILTON 038									
SYRACUSE 00494	295,078	5,495	214,304	216,445	731,322	51.61	37,744	52.78	1.17
HARPER 039									
ANTHONY-HARPER 00361	884,075	510,047	770,075	479,538	2,643,735	60.45	159,814	65.00	4.55
ATTICA 00311	74,063	32,240	206,272	180,150	412,725	64.79	26,740	66.96	2.17
HARVEY 040									
BURRTON 00369	35,410	0	88,269	105,706	229,385	72.41	16,610	74.54	2.13
NEWTON 00373	2,468,890	2,123,270	200,333	2,158,068	6,950,561	98.78	686,576	113.80	15.02
SEDWICK PUBLIC SCHOOLS 00439	113,981	0	75,245	147,920	337,146	64.53	21,756	68.83	4.30
HALSTEAD 00440	182,151	529,895	305,658	741,657	1,759,361	79.75	140,309	89.92	10.17
HESSTON 00480	540,825	7,246,835	129,495	2,361,807	10,278,962	58.84	604,814	99.72	40.88

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
COUNTY NAME		MERCHANTS	MANUFACTURERS	66 %	1988	1988				
DISTRICT NAME	#	INVENTORY	INVENTORY LIVESTOCK	BUS MACH	TOTAL	HILL	ADJUSTED	DIFFEREN		
				EQUIPMENT		RATE (COL 5 X 6)	RATE (COL 8 - 7)	(COL 8 - 7)		
HASKELL 041										
SURLETTE	D0374	788,265	73,468	52,534	521,641	1,355,908	38.00	51,524	39.19	1.19
SATANTA	D0587	272,234	0	67,515	783,556	1,183,305	26.97	29,756	27.37	0.40
HODGENAH 042										
JETHORE	D0227	189,414	0	371,223	79,073	559,710	58.89	32,514	40.19	2.11
HANSTON	D0228	52,195	0	458,624	31,834	541,853	54.45	29,584	57.64	3.19
JACKSON 043										
NORTH JACKSON	D0335	54,935	1,768	519,613	49,464	625,772	54.82	34,385	60.50	5.66
HOLTON	D0336	979,430	81,855	536,768	575,319	2,173,364	62.10	134,966	73.65	11.53
MAYETTA	D0337	38,585	750	298,475	46,385	368,115	59.90	22,050	62.76	2.86
JEFFERSON 044										
VALLEY FALLS	D0338	168,710	0	220,280	210,893	599,883	55.32	33,186	61.87	6.55
JEFFERSON COUNTY NORTH	D0339	177,096	6,090	201,310	191,238	575,734	78.30	45,088	85.86	7.56
JEFFERSON WEST	D0340	136,822	30	155,975	160,331	453,158	73.18	33,162	76.89	3.71
OSKALOUSA PUBLIC SCHOOLS	D0341	232,380	0	282,820	169,752	684,872	71.50	43,191	76.51	5.01
MCLOUTH	D0342	33,815	48,210	273,850	320,664	666,939	62.50	41,684	67.74	5.24
PERRY PUBLIC SCHOOLS	D0343	238,780	182,900	318,970	582,629	1,155,279	73.93	85,410	80.47	6.54
JEWELL 045										
WHITE ROCK	D0184	84,292	0	926,175	60,521	1,078,988	68.03	72,859	75.61	7.58
HAWKATO	D0278	173,289	0	317,348	170,662	663,211	57.84	37,830	62.79	5.75
JEWELL	D0279	148,330	0	327,195	81,745	549,278	69.82	38,350	75.25	5.43
JOHNSON 046										
SOUTHEAST JOHNSON CO	D0229	2,279,230	447,280	79,944	28,061,415	22,867,869	123.98	2,835,158	140.90	16.92
SPRING HILL	D0230	139,793	0	150,560	177,539	467,892	135.79	63,535	140.97	5.18
GARDNER-EDGERTON-ANTIDON	D0231	354,730	2,622,815	183,377	5,789,832	8,958,754	104.95	939,382	141.93	36.98
DESOTO	D0232	895,145	145,380	51,245	1,135,431	2,227,201	180.75	224,391	112.16	11.41
BLATHE	D0233	9,025,820	10,356,908	60,138	22,763,912	42,205,962	116.49	4,916,573	142.78	26.29
SHAWNEE MISSION PUBLIC SC	D0512	43,284,195	17,418,180	17,205	58,812,446	118,732,026	81.33	9,656,476	95.33	14.00
KEARNY 047										
LAKIN	D0215	199,845	0	308,219	727,834	1,235,093	23.80	28,487	23.23	0.23
DEERFIELD	D0216	76,955	0	246,818	270,852	594,625	30.91	18,380	31.34	0.43
KINGMAN 048										
KINGMAN	D0331	1,238,384	237,380	881,314	559,843	2,916,841	60.81	177,373	64.71	3.90
CUNNINGHAM	D0332	181,257	29,220	356,573	413,828	1,188,078	49.80	58,768	51.61	1.81
KIOWA 049										
GREENSBURG	D0422	518,861	19,695	181,813	433,877	1,145,446	39.44	45,176	41.83	2.39
MULLINVILLE	D0424	16,819	0	198,612	91,467	386,098	66.73	20,426	68.35	1.62
HAVILAND PUBLIC SCHOOLS	D0424	124,143	0	419,694	138,120	681,957	74.49	58,799	79.89	4.68

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME	#	MERCHANTS	MANUFACTURERS		66 %		1988		1988	
DISTRICT NAME	#	INVENTORY	INVENTORY	LIVESTOCK	BUS MACH	TOTAL	MILL	(COL 5 X 6)	ADJUSTED	DIFFERENC
					EQUIPMENT		RATE		RATE	(COL 8 - 6)
LABETTE 050										
PARSONS	D0503	1,464,210	1,195,320	91,480	1,749,515	4,508,525	75.11	338,034	88.97	13.86
DSNEGB	D0504	203,130	402,520	85,395	317,681	1,008,726	43.43	43,809	48.11	4.68
CHEYOPA	D0505	153,045	200,020	109,540	165,254	629,859	52.31	32,948	59.63	7.32
LABETTE COUNTY	D0506	350,905	607,180	873,905	857,036	2,689,026	56.79	152,710	63.81	6.22
LAKE 051										
HEALY PUBLIC SCHOOLS	D0468	475,286	0	208,811	88,536	772,633	80.27	62,819	86.84	6.57
DIGHTON	D0482	399,381	2,089	230,898	539,623	1,171,991	57.34	67,202	60.91	3.57
LEAVENWORTH 052										
EASTON	D0449	39,265	515	281,945	543,127	864,852	69.80	60,367	75.82	6.02
LEAVENWORTH	D0453	2,371,390	5,204,240	5,995	4,133,957	11,715,582	83.38	976,845	102.19	18.81
BASEHOR-LINWOOD	D0458	80,110	144,450	176,365	645,549	1,046,474	85.97	89,965	92.10	6.13
TONGANOXIE	D0464	259,025	6,805	301,020	625,502	1,192,352	91.53	109,136	98.26	6.73
LANSING	D0469	246,755	136,215	102,545	763,719	1,249,234	82.55	103,124	89.82	6.47
LINCOLN 053										
LINCOLN	D0298	349,370	0	849,820	135,358	1,334,548	40.90	54,583	44.20	3.30
SYLVAN GROVE	D0299	101,365	0	666,895	44,048	812,298	40.65	33,020	44.26	3.61
LINN 054										
PLEASANTON	D0344	289,596	23,098	176,985	142,770	552,449	46.45	25,661	51.53	5.08
JAYHAWK	D0346	100,354	26,611	667,590	152,666	947,421	64.19	60,815	69.85	4.86
PRAIRIE VIEW	D0362	188,984	12,310	583,868	2,504,727	3,289,889	34.18	112,448	35.28	1.10
LOGAN 055										
OAKLEY	D0274	708,405	1,107	452,082	835,225	1,988,819	60.49	120,304	66.13	5.64
TRIPLAINS	D0275	54,681	61,032	401,449	234,547	751,629	57.81	43,452	62.37	4.56
LYON 056										
NORTH LYON COUNTY	D0251	71,940	915	659,515	69,188	801,558	53.35	42,763	55.83	2.48
SOUTHERN LYON COUNTY	D0252	71,140	30,805	338,875	119,599	568,419	55.13	30,896	57.39	2.26
EMPORIA	D0253	4,043,655	4,391,350	456,565	5,529,959	14,421,529	77.15	1,112,621	93.33	16.18
MARION 057										
CENTRE	D0397	99,840	0	634,094	129,196	863,130	43.82	37,132	45.99	2.97
PEABODY-BURNS	D0398	161,111	20,275	425,020	182,311	708,717	63.63	45,096	67.93	4.30
MARION	D0408	353,043	8,958	361,628	574,747	1,298,376	55.43	71,969	60.90	5.47
DURHAM-HILLSBORO-LEHIGH	D0410	454,148	77,730	520,309	584,915	1,637,182	61.75	101,091	68.42	6.67
GOESSEL	D0411	82,024	1,130	248,264	33,811	364,429	62.98	21,952	67.81	4.03
MARSHALL 058										
MARYSVILLE	D0364	1,386,425	795,401	697,733	1,027,245	3,906,804	69.30	270,742	81.87	11.77
VERMILLION	D0380	381,849	8,267	656,399	134,526	1,181,041	47.62	56,241	51.56	3.94
ARTELL	D0488	168,545	4,135	528,967	86,916	788,563	57.69	45,492	62.47	4.78
VALLEY HEIGHTS	D0498	245,959	145,594	347,625	282,441	1,021,619	70.22	71,738	78.81	7.79

(1) (2) (3) (4) (5) (6) (7) (8) (9)

COUNTY NAME	#	MERCHANTS	MANUFACTURERS		66 7		1988		1988	
DISTRICT NAME	#	INVENTORY	INVENTORY	LIVESTOCK	BUS MACH	TOTAL	HILL	(COL 5 X 6)	ADJUSTED	DIFFERENC
					EQUIPMENT		RATE		RATE	(COL 8 - 6

MCPHERSON	059									
LINDSEBORG	D0400	405,118	256,200	241,718	540,155	1,443,191	72.08	104,025	76.70	4.62
MCPHERSON	D0418	5,237,415	12,458,165	0	6,538,328	24,273,908	70.07	1,700,873	102.85	32.78
CANTON-GALVA	D0419	171,985	96,600	0	476,100	744,765	51.76	38,549	54.94	3.18
MOUNDRIIDGE	D0423	204,860	1,429,545	39,270	410,461	2,084,136	75.42	157,186	86.88	11.46
INMAN	D0448	175,370	538,615	10,040	119,457	843,482	59.43	50,128	63.73	4.30

MEADE	060									
FOWLER	D0225	77,930	0	254,971	29,373	362,274	65.07	23,573	67.55	2.48
MEADE	D0226	245,505	0	305,800	135,851	686,356	33.52	23,007	33.96	0.44

MIAMI	061									
OSAWATOMIE	D0367	1,001,296	149,859	154,037	433,777	1,738,969	74.78	130,040	84.02	9.24
PADLA	D0368	856,173	665,566	448,291	1,058,490	3,028,520	87.00	263,481	97.27	10.27
LOUISBURG	D0416	263,913	13,396	484,290	415,288	1,116,887	70.19	78,394	74.16	3.97

MITCHELL	062									
WACONDA	D0272	442,725	18,905	619,345	213,876	1,294,851	64.28	83,233	69.87	5.59
BELDIT	D0273	1,431,475	218,700	637,805	564,062	2,852,042	48.65	138,752	54.87	6.22

MONTGOMERY	063									
CAMEY VALLEY	D0436	242,396	268,053	231,072	559,108	1,292,629	44.48	57,496	48.77	4.29
COFFEYVILLE	D0445	2,053,881	2,616,480	282,784	6,168,281	11,123,426	72.47	806,115	92.41	19.94
INDEPENDENCE	D0446	1,584,319	2,217,747	323,766	2,786,393	6,912,225	66.07	456,691	77.23	11.16
CHERRYVALE	D0447	165,693	296,314	194,162	647,386	1,303,555	52.42	68,332	61.86	9.44

MORRIS	064									
MORRIS COUNTY	D0417	479,755	457,350	1,109,750	477,711	2,524,566	48.26	121,836	53.30	5.04

MORTON	065									
ROLLA	D0217	54,625	12,516	191,574	142,711	401,426	25.84	10,373	26.02	0.18
ELKHART	D0218	1,052,836	0	227,759	761,941	2,042,536	44.25	90,382	46.43	2.18

NEENAH	066									
SADETHA	D0441	593,632	589,532	902,232	899,815	2,979,211	59.97	178,663	69.41	9.44
NEENAH VALLEY SCHOOLS	D0442	810,072	221,210	505,323	441,611	1,978,216	47.91	94,776	57.64	9.73
B & B	D0451	25,800	0	394,435	29,372	449,687	28.48	12,807	31.17	2.69

NEOSHO	067									
ERIE-ST PAUL	D0101	341,785	53,910	887,445	292,463	1,575,603	55.23	87,021	59.52	4.29
CHARUTE PUBLIC SCHOOLS	D0413	1,676,905	3,875,278	225,820	2,280,640	8,058,635	99.20	799,417	127.06	27.86

NESS	068									
NESS TREES LA GO	D0301	26,820	945	147,652	96,532	271,949	73.37	19,953	75.45	2.08
SMOXY HILL	D0302	74,365	124,340	421,335	243,394	863,434	44.23	38,190	47.65	3.42
NESS CITY	D0303	672,255	31,290	349,655	889,901	1,943,101	60.15	116,878	66.23	6.08
BAZINE	D0304	46,105	0	312,690	123,671	482,466	67.15	32,398	70.91	3.76

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
COUNTY NAME	#	MERCHANTS	MANUFACTURERS	66 %	1988	1988				
DISTRICT NAME	#	INVENTORY	INVENTORY LIVESTOCK	BUS MACH	TOTAL	MILL	(COL 5 X 6)	ADJUSTED	DIFFERENC	
				EQUIPMENT		RATE		RATE	(COL 8 - 6	
NORTON 069										
NORTON COMMUNITY SCHOOLS	D0211	617,535	191,990	514,790	330,409	1,654,724	67.01	110,883	75.71	8.76
NORTHERN VALLEY	D0212	55,550	0	473,130	32,439	561,119	66.78	37,472	72.59	5.81
WEST SOLOMON VALLEY SCHOO	D0213	48,670	0	344,638	42,636	435,944	68.80	29,993	73.85	5.05
OSAGE 070										
OSAGE CITY	D0420	783,935	621,885	170,815	472,134	2,048,169	41.45	84,897	50.03	8.58
LYNDON	D0421	179,720	41,515	145,515	147,688	514,438	59.94	30,835	64.43	4.49
SANTA FE TRAIL	D0434	487,150	0	309,220	197,363	913,733	58.58	53,526	62.51	3.93
BURLINGAME PUBLIC SCHOOLS	D0454	108,370	8,340	109,520	101,531	327,761	46.82	15,346	50.31	3.49
MARAI DES CYSNES VALLEY	D0456	88,490	1,158	164,610	95,185	349,435	49.80	17,122	52.01	3.01
OSBORNE 071										
OSBORNE COUNTY	D0392	668,705	39,295	831,590	217,173	1,756,763	34.94	61,381	39.14	4.20
OTTAWA 072										
NORTH OTTAWA COUNTY	D0239	787,580	892,235	487,561	389,656	2,477,032	40.35	99,948	45.43	5.08
TWIN VALLEY	D0240	81,315	0	336,930	52,572	470,817	50.50	23,776	52.38	1.88
PANKEE 073										
FT LARNED	D0495	1,058,300	23,730	2,503,840	537,085	4,122,955	67.11	276,692	76.19	9.08
PANKEE HEIGHTS	D0496	142,980	9,610	314,113	42,061	508,684	71.19	36,213	74.86	3.67
PHILLIPS 074										
EASTERN HEIGHTS	D0324	24,170	0	409,930	38,587	472,657	54.07	25,557	58.56	4.49
PHILLIPSBURG	D0325	755,625	1,266,980	854,625	610,081	3,487,311	55.73	194,348	65.80	10.17
LOGAN	D0326	87,640	0	637,805	83,239	808,684	40.63	32,857	43.36	2.73
POTTANATOMIE 075										
WANEGB	D0320	594,365	249,510	389,445	676,190	1,909,510	55.92	106,780	62.02	6.10
KAN VALLEY	D0321	478,303	82,132	418,635	491,821	1,462,891	24.78	36,250	24.94	0.16
OMAGA-HAVENSVILLE-WHEATON	D0322	146,170	1,260	638,622	126,234	912,286	64.39	58,742	70.39	6.00
WESTMORELAND	D0323	70,050	8,310	463,210	105,339	646,909	74.89	48,447	80.21	5.32
PRATT 076										
PRATT	D0382	2,108,390	293,222	199,555	1,329,876	3,931,043	57.81	227,254	64.16	6.35
SKYLINE SCHOOLS	D0438	158,840	0	380,520	93,961	633,321	49.97	31,647	51.62	1.65
RAWLINS 077										
HERNDON	D0317	21,928	0	277,380	3,699	302,999	73.34	22,222	78.60	5.26
ATWOOD	D0318	356,765	39,165	822,560	161,446	1,379,936	68.27	94,208	75.03	6.76
RENO 078										
HUTCHINSON PUBLIC SCHOOLS	D0308	8,597,300	13,231,234	300	2,932,346	24,761,188	77.92	1,929,391	99.77	21.85
HICKERSON	D0309	1,113,803	3,792,280	366,249	893,478	6,165,810	62.00	382,280	76.45	14.45
FAIRFIELD	D0310	17,263	590	626,459	301,685	945,997	54.76	51,803	57.60	2.84
PRETTY PRAIRIE	D0311	40,533	0	377,510	143,163	561,206	67.78	38,039	72.41	4.63
HAVEN PUBLIC SCHOOLS	D0312	833,107	1,453,503	685,528	675,044	3,647,182	48.27	176,049	54.72	6.45

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME	#	MERCHANTS	MANUFACTURERS		66 %	1988		1988		
DISTRICT NAME	#	INVENTORY	INVENTORY	LIVESTOCK	BUS MACH	TOTAL	HILL	ADJUSTED	DIFFERENC	
					EQUIPMENT		RATE (COL 5 X 6)	RATE (COL 8 - 6		
REMO	078									
BURLER	00313	1,035,499	705,081	274,670	1,103,825	3,119,075	71.33	222,484	76.37	5.24
REPUBLIC	079									
PIKE VALLEY	00426	112,645	0	320,520	60,235	493,400	54.23	26,757	57.23	3.00
BELLEVILLE	00427	694,770	104,385	610,415	365,343	1,774,913	50.79	90,148	55.77	4.98
CUDA	00455	36,855	294,150	15,206	13,299	358,510	67.08	24,116	70.62	3.54
RICE	080									
STERLING	00376	263,970	216,475	192,816	201,829	875,090	48.06	42,057	51.08	3.02
CHASE	00401	63,305	0	150,525	195,631	409,461	51.75	21,190	53.30	1.53
LYONS	00405	609,880	218,115	236,060	990,564	2,054,619	55.06	113,127	60.39	5.33
LITTLE RIVER	00444	145,975	429,140	226,650	614,348	1,416,113	44.08	62,422	46.86	2.78
RILEY	081									
RILEY COUNTY	00378	152,165	88,955	408,560	344,071	993,751	73.22	72,762	81.44	8.22
MANHATTAN	00383	6,240,365	847,240	298,380	7,645,169	15,039,154	81.86	1,231,185	92.50	10.64
BLUE VALLEY	00384	82,597	733	810,851	42,723	936,904	66.76	62,548	75.79	9.03
ROCKS	082									
PALCO	00269	16,605	0	344,298	36,739	397,642	56.17	22,336	57.66	1.49
PLAINVILLE	00270	845,870	174,315	479,428	256,660	1,756,273	48.40	85,004	52.21	3.81
STOCKTON	00271	285,890	0	589,125	177,177	1,052,192	49.83	52,431	52.70	2.87
RUSH	083									
LACROSSE	00395	336,431	162,527	427,409	250,587	1,176,954	47.11	55,446	49.46	2.35
ITIS-DISON	00409	297,400	228	416,438	138,383	852,449	45.17	38,585	47.59	2.42
RUSSELL	084									
PARADISE	00399	30,195	0	722,579	49,837	802,611	50.19	40,283	52.48	2.29
RUSSELL COUNTY	00407	1,434,605	273,595	1,123,641	1,473,209	4,305,250	65.60	282,424	71.53	5.93
SALINE	085									
SALINA	00305	9,680,760	6,502,445	105,945	2,099,797	18,388,947	95.64	1,758,719	111.00	15.36
SOUTHEAST OF SALINE	00306	882,680	1,101,530	419,490	3,778,338	6,182,038	53.76	332,346	68.97	15.21
ELL-SALINE	00307	57,130	4,710	557,868	6,257	625,965	54.70	34,240	59.65	4.95
SCOTT	086									
SCOTT COUNTY	00466	1,350,349	0	463,242	497,027	2,310,618	74.29	171,656	79.57	5.28
SEDWICK	087									
WICHITA	00259	67,100,282	69,379,964	40,033	108,095,946	244,616,225	86.10	21,061,437	110.81	23.91
DERRY	00260	70,141,666	0	34,546	29,434,615	99,610,827	53.43	5,322,286	136.36	82.93
HAYSVILLE	00261	871,734	327,806	17,963	2,527,544	3,745,047	83.58	313,011	91.80	8.22
VALLEY CENTER PUBLIC SCHD	00262	253,353	317,273	95,148	1,411,098	2,076,872	79.85	164,177	85.89	6.94
MULVANE	00263	200,048	53,932	73,539	884,931	1,212,450	78.55	95,238	84.69	6.14
CLEARWATER	00264	136,632	622,202	171,712	6,580,174	7,430,720	71.29	529,736	181.36	39.07
GOODARD	00265	1,029,632	3,114,848	72,571	1,942,503	6,159,554	92.00	566,679	111.53	19.53

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME	#	MERCHANTS	MANUFACTURERS		66 %	1988		1988		
DISTRICT NAME	#	INVENTORY	INVENTORY	LIVESTOCK	BUS MACH	TOTAL	MILL	ADJUSTED	DIFFERENC	
					EQUIPMENT		RATE	(COL 5 X 6)	RATE	(COL 8 - 6
SEDGWICK 087										
MAIZE	D0266	343,016	261,472	61,405	3,096,395	3,762,288	83.50	314,151	97.36	13.86
RENWICK	D0267	678,581	104,837	503,393	1,540,005	2,818,816	68.82	193,991	75.08	6.26
CHENEY	D0268	237,029	38,128	202,985	825,791	1,303,925	59.70	77,844	66.64	6.96
SEWARD 088										
LIBERAL	D0480	4,326,675	499,928	46,278	5,214,647	10,087,512	78.76	794,492	88.99	10.23
KISMET-PLAINS	D0483	79,475	212,135	512,085	491,241	1,294,936	52.80	68,373	54.99	2.19
SHAWNEE 089										
SEAMAN	D0345	3,967,530	3,422,435	140,828	21,015,110	28,545,895	62.26	1,777,267	94.18	31.92
SILVER LAKE	D0372	125,190	0	59,280	436,316	628,786	65.76	40,823	70.74	4.98
AUBURN WASHBURN	D0437	4,378,810	4,296,710	208,125	7,340,150	16,267,795	65.40	1,059,990	82.98	17.58
SHAWNEE HEIGHTS	D0450	503,480	811,795	208,815	3,784,196	5,308,286	77.30	489,712	85.40	8.10
TOPEKA PUBLIC SCHOOLS	D0501	16,642,220	6,946,895	815	28,463,728	52,053,658	92.05	4,791,539	109.19	17.14
SHERIDAN 090										
HOKIE COMMUNITY SCHOOLS	D0412	297,722	123,196	668,062	101,296	1,198,186	78.62	93,572	84.85	6.23
SHERMAN 091										
GOODLAND	D0352	1,441,040	125,705	517,605	746,764	2,831,114	72.62	285,595	78.94	6.32
SMITH 092										
SMITH CENTER	D0237	735,380	128,678	1,879,765	239,445	2,175,268	62.22	135,345	69.62	7.40
WEST SMITH COUNTY	D0238	133,305	600	459,215	30,472	623,592	76.61	47,773	84.59	7.98
STAFFORD 093										
STAFFORD	D0349	281,085	29,025	213,505	128,924	572,459	81.02	46,381	85.29	4.27
ST JOHN-HUDSEN	D0330	179,180	45,015	385,955	131,927	742,077	56.81	42,157	59.89	2.28
MACKSVILLE	D0351	128,029	0	217,164	185,939	451,132	51.33	23,157	52.32	0.99
STANTON 094										
STANTON COUNTY	D0452	745,669	5,455	427,455	271,405	1,449,984	32.73	47,458	33.48	0.75
STEVENS 095										
MOSCOW PUBLIC SCHOOLS	D0209	48,751	0	154,423	289,881	493,055	26.90	18,385	21.06	0.16
HUGOTEN PUBLIC SCHOOLS	D0210	763,968	6,300	339,468	1,054,756	2,164,416	26.96	45,366	21.22	0.26
SUMNER 096										
WELLINGTON	D0353	871,549	1,357,784	125,393	2,629,412	4,984,138	84.67	422,087	101.74	17.07
CONWAY SPRINGS	D0356	68,538	16,656	172,662	256,657	586,513	81.35	41,285	86.08	4.73
BELLE PLAIRE	D0357	88,371	534,404	42,212	387,668	1,052,655	95.01	188,013	189.33	14.32
OXFORD	D0358	188,344	5,400	108,996	288,659	495,399	59.89	29,669	63.30	3.41
ARGONIA PUBLIC SCHOOLS	D0359	88,841	1,618	112,141	168,311	378,983	73.70	27,336	77.84	3.34
CALDWELL	D0360	243,794	1,986	172,329	255,877	673,186	84.88	56,681	90.30	6.22
SOUTH HAVEN	D0589	23,725	0	108,542	121,294	245,561	55.23	13,562	57.27	2.04

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME	#	MERCHANTS	MANUFACTURERS	LIVESTOCK	66 Z	1988	1988			
DISTRICT NAME	#	INVENTORY	INVENTORY		BUS MACH	MILL	ADJUSTED	DIFFEREN		
					EMENT	RATE	RATE			
						(COL 5 X 6)	(COL 8 - 6)			
						TOTAL				

THOMAS	097									
BRENSTER	D0314	115,827	0	235,765	19,326	370,918	73.75	27,355	76.68	2.93
COLBY PUBLIC SCHOOLS	D0315	1,583,970	55,328	251,378	378,441	2,269,117	60.96	130,325	65.52	4.56
GOLDEN PLAINS	D0316	148,676	25,899	309,878	43,087	526,740	70.05	36,898	75.53	5.48
TREGO	098									
WAKEENEY	D0208	462,429	52,089	839,764	359,504	1,713,786	52.07	89,237	56.42	4.35
WARSAW	099									
ALMA	D0329	127,070	68,485	757,185	243,091	1,195,831	62.63	74,895	67.81	5.16
WARSAW EAST	D0330	115,860	1,080	414,035	123,852	654,827	65.05	42,596	68.54	3.45
WALLACE	100									
WALLACE COUNTY SCHOOLS	D0241	281,350	0	714,121	140,896	1,136,367	48.43	55,034	52.67	4.24
WESKAM	D0242	18,054	0	126,299	4,740	149,093	41.04	6,119	41.82	0.78
WASHINGTON	101									
NORTH CENTRAL	D0221	75,420	0	419,732	44,128	539,280	45.53	24,553	48.49	2.96
WASHINGTON SCHOOLS	D0222	673,066	6,520	418,254	279,234	1,377,074	50.31	69,281	58.40	8.09
BARNES	D0223	394,577	55,139	1,133,736	249,751	1,833,203	58.86	107,982	65.62	6.76
REPUBLICAN VALLEY	D0224	229,143	0	432,946	154,288	816,377	39.43	32,190	41.53	2.10
WICHITA	102									
LEBTI	D0467	607,640	0	380,331	348,689	1,336,660	62.14	83,060	65.21	3.07
WILSON	103									
ALTONNA-MIDWAY	D0387	53,785	585	406,975	69,937	531,282	40.53	21,533	42.91	2.38
NEEDSHA	D0461	379,935	1,142,598	161,920	832,502	2,516,947	54.57	137,350	66.47	11.90
FREDONIA	D0484	546,930	233,078	695,281	1,418,845	2,894,126	66.71	193,067	76.56	9.85
WOODSON	104									
WOODSON	D0366	340,803	95,156	612,176	299,297	1,347,432	40.29	54,288	43.36	3.07
WYANDOTTE	105									
TURNER-KANSAS CITY	D0282	3,182,875	8,176,905	1,120	6,411,701	17,692,681	80.86	1,416,470	117.43	37.37
PIPER-KANSAS CITY	D0283	21,845	0	26,705	288,866	337,416	88.75	29,946	91.78	3.03
BONNER SPRINGS	D0284	2,650,100	3,115,675	27,670	4,279,998	10,073,443	113.15	1,139,810	162.56	49.41
KANSAS CITY	D0580	26,138,385	20,986,170	1,300	39,985,800	87,111,655	63.13	5,499,359	86.07	22.94

STATE TOTALS		447,978,394	302,553,851	113,759,497	576,543,779	1,440,835,521	18,881.87	107,878,847	21,123.25	2,242.18

ESTIMATES UNDER SCHOOL DISTRICT EQUALIZATION (a)
AND PROPOSED CHANGES

	Estimated Current Law 1988-89	H.B. 2085 As Amended by HEC 1989-90
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority plus 1% petition	\$ -----	\$ 1,519,893
	-----	24,432
TOTAL	\$ 1,456,841	\$ 1,544,325
General State Aid Basic	\$ 488,527	\$ 526,386
Additional Guarantee	897	6,200
SUBTOTAL	\$ 489,424	\$ 532,586
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	7,141
TOTAL	\$ 489,424	\$ 539,727
Income Tax Rebate	151,564	158,200
TOTAL, General Aid & Rebate	\$ 640,988	\$ 697,927
Transportation Aid	42,404	44,300 (d)
GRAND TOTAL Increase over 1988-89	\$ 683,392	\$ 742,227 58,835
State Aid Ratio (b)	33.6%	34.9%
State Aid and Income Tax Ratio (c)	44.0%	45.2%
Est. Property Tax Increase	\$ 21,683	\$ 16,100
Est. KPERS Requirement	36,453	39,444
Est. KPERS Increase over 1988-89		2,991

- a) Based on latest information available
- b) General state aid divided by general fund budget
- c) General state aid plus income tax rebate divided by
general fund budgeted)
- d) Based on 96% entitlement as per Senate Subcommittee on Ways and Means

NOTE: The 1989 estimated assessed valuations have been used to prepare this printout. This data does not take into account hearings and appeals. The valuations will change, in some cases substantially, as a result of these hearings, appeals, and refinement of data.

SCHOOL DISTRICT EQUALIZATION ACT -- COMPARISON OF PRESENT LAW
WITH PROPOSED NEW PLAN FOR 1989-90

	Current Law	H.B. 2085 As Amended by HEC
Basic Budget Controls	3% - 9%**	2% - 4%** plus 1% protest petition
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	75% of Loss (state aid and income tax rebate)	100% of Loss (state aid and income tax rebate)
Local Effort Rate	1.919%	2.601%
District Wealth	One-year adjusted valuation and taxable income	Two-year average of assessed & adjusted val. & tax. income
Income Tax Rebate	23% of liability before credits for taxes paid to another state. 85% of rebate included as local effort	Same, except no deduction of income tax rebate
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & Dealer's Stamp Tax & IRB's	Prior year's motor vehicle & dealer's stamp tax & IRB in lieu payments as part of local effort	Same, except dealer's stamp tax is repealed
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, & bilingual ed.	Same
Enrollment Categories	0-199.9 200-399.9 400-1,799.9 1,800-9,999.9** 10,000 and over	0-199.9 200-399.9 400-1,799.9 1,800-9,999.9** 10,000 and over

*In addition, prior year's increases in social security, utilities, and unused budget authority.

**Plus an additional 2.5% for budget authority and state aid.

NOTE: Authorizes up to 2% of unused budget authority in 1989-90.

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout L8945
Date: March 28, 1989

PROPOSED STATE AID PLANS
1989-90 School Year
(Amounts in Thousands)

H.B. 2085
As Amended
by HEC
1989-90

	<u>Actual</u> <u>1988-89</u>	
General Fund Budget Limitations	2%-4% plus 1% subject to protest petition	2%-4% plus 1% subject to protest petition
Est. General Fund Budget	1,456,841	1,544,325
Percent Budget Increase	6.6%	6.0%
General State Aid (including additional guarantee)	489,424	539,727
Income Tax Rebate (a)	151,564	158,200
Ratio of General State Aid and Income Tax Rebate to Budget	44.0%	45.2%
Est. Property Tax Increase (b)	21,683	16,100
Est. Property Tax Rate Increase	1.9 mills	1.1 mills
Est. Percent Increase in Teacher Salaries (b)	5.5%	5.0%

General Assumptions

- USD cash balance on July 1, 1989, is same as July 1, 1988
- Enrollment increase of 1.1% or approximately 4,309.5 students on
September 20, 1989

(a) Based upon the current law

(b) Teacher salary increases will vary considerably from district to district. In many districts where the property tax exceeds two to three mills, such districts may not use their full budget authority.

U.S.D. ENROLLMENT
(Excludes U.S.D. #207)

<u>FTE</u> <u>9-15-85</u>	<u>FTE</u> <u>9-20-86</u>	<u>FTE</u> <u>9-20-87</u>	<u>FTE</u> <u>9-20-88</u>	Est. FTE <u>9-20-89</u>
387,938.1	394,410.0	399,979.0	403,822.9	408,132.4

The preliminary values submitted to the Division of Property Valuation by the counties are for statistical purposes only. The appraisal estimates have not been adjusted to reflect changes made during informal hearings. These values could change dramatically when all clerical errors have been corrected and the formal appeal process is completed in each county.

COLUMN EXPLANATION

Column	1 - Estimated September 20, 1989, FTE enrollment	
	2 - 1988-89 estimated general fund budget per pupil	
	3 - 1989-90 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians	
	0-399.9 (use 200-399.9 category median)	\$ 4,864
	400-1,799.9 (use 200-399.9 category median with linear transition)	\$4,864 - 1.2764286 (E-400)
	1,800-9,999.9 (use 1,800-9,999.9 category median plus 2.5% above median)	\$ 3,077
	10,000 and over (use 10,000 and over category median)	\$ 3,329
	4 - 1988-89 estimated general fund budget	
	5 - 1989-90 estimated general fund budget	
	6 - Difference (Column 5 - 4)	
	7 - 1988-89 estimated general (basic) state aid	
	8 - 1988-89 estimated additional guarantee (grandfather clause)	
	9 - 1988-89 estimated income tax rebate	
	10 - 1988-89 estimated total state aid (Columns 7 + 8 + 9)	
	11 - 1989-90 estimated general (basic) state aid (District wealth will include one year's estimated assessed valuation and one year's taxable income.)	
	12 - 1989-90 estimated additional guarantee (grandfather clause)	
	13 - 1989-90 estimated income tax rebate	
	14 - 1989-90 estimated total state aid (Columns 11 + 12 + 13)	
	15 - Difference (Column 14 - 10)	
	16 - 1989-90 millage equivalency of Column 15 (Column 15 divided by assessed valuation)	
	17 - 1989-90 general fund mill rate	
	18 - 1989-90 estimated general fund mill rate based on the estimated assessed valuation (The mill rate assumes the cash balance will be at least equal to the amount used in preparing the 1988-89.)	
	19 - 1989-90 estimated percentage increase/decrease in assessed valuation following classification/reappraisal	

NOTE: The assessed valuation data used in estimating state aid and projecting the 1989-90 mill rates will change as a result of informal hearings and appeals. The assessed valuation for real estate is based upon valuations certified by the county appraisers to the Property Valuation Division as of March 1, 1989. Personal property and public service corporations have been estimated based upon 1988 values.

COUNTY NAME	DISTRICT NAME	0	BUDGET PER 1000		GENERAL FUND BUDGET			1988-89			ESTIMATED 1989-90			TAX RATE			Z			
			EST ENROLL	1988-89 INC	1988-89	EST 1989-90	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCDNE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE INCOME	TOTAL STATE AID	DIFF (14-10)		MILL EQUIV 1988	EST 1989	ASSD VAL
ALLEN	001																			
ARMATON VALLEY	D0256	308.0	4.673.19	4.0	1,451,025	1,509,067	58,042	662,394	0	89,208	751,542	727,183	0	94,612	821,795	70,253	6.03	47.06	42.05	7
IDA	D0257	1,750.0	3,003.16	4.0	5,243,526	5,465,758	222,232	2,856,751	0	369,410	3,226,161	2,983,790	0	391,788	3,375,578	149,417	4.71	60.38	56.82	10
HUMBOLDT	D0258	630.0	3,933.78	4.0	2,400,246	2,579,457	99,211	1,496,522	0	135,374	1,631,896	1,612,636	0	143,573	1,756,211	124,315	7.52	27.50	24.65	4
ANDERSON	002																			
CARNETT	D0365	930.0	4,002.28	4.0	3,908,226	4,064,534	156,328	1,695,138	0	279,964	1,975,102	1,728,127	0	296,924	2,025,051	49,949	1.68	46.33	50.51	-2
CREST	D0479	250.0	4,752.14	4.0	1,390,000	1,379,871	-10,129	884,502	0	51,066	935,568	807,745	73,664	54,159	935,568	0	0.00	41.13	37.76	0
ATCHISON	003																			
ATCHISON CO CDM	D0377	790.0	4,381.33	2.0	3,708,587	3,782,761	74,174	1,940,743	0	175,241	2,115,984	1,929,781	346	185,857	2,115,984	0	0.00	68.51	55.54	30
ATCHISON PUBLIC	D0409	1,675.0	3,277.78	2.0	5,499,791	5,609,790	109,999	2,224,623	0	573,872	2,798,495	2,305,181	0	608,636	2,913,817	115,322	3.39	68.03	62.44	4
BARKER	004																			
BARKER COUNTY W	D0254	785.0	3,904.87	4.0	3,119,991	3,244,787	124,796	839,901	0	229,267	1,069,168	1,150,045	0	243,156	1,393,201	324,033	8.10	50.91	35.65	18
SOUTH BARKER	D0255	313.5	4,932.02	2.0	1,539,778	1,577,112	37,334	193,228	0	84,548	277,776	368,608	0	89,670	438,278	180,502	7.61	58.67	42.74	15
BARTON	005																			
CLOFLIN	D0354	237.0	5,738.62	2.0	1,339,967	1,387,253	47,286	328,524	0	76,735	405,239	470,120	0	81,383	551,503	146,244	9.57	54.14	42.43	2
ELLINGWOOD PUBLI	D0355	554.0	4,506.28	4.0	2,494,676	2,596,338	101,662	1,150,813	0	149,992	1,300,805	1,329,872	0	159,078	1,488,950	188,145	8.62	43.63	32.73	10
GREAT BEND	D0428	3,210.0	2,985.30	4.0	9,724,013	10,112,972	388,959	2,370,227	0	1,084,795	3,455,022	3,046,958	0	1,150,518	4,197,468	742,446	6.55	66.98	45.65	30
HOBBS	D0431	731.0	4,070.91	4.0	2,967,690	3,094,871	127,181	1,148,542	0	197,958	1,346,500	1,476,899	0	209,950	1,686,849	340,349	12.73	52.21	38.18	3
EDMUND	006																			
FT SCOTT	D0234	2,020.0	2,893.98	4.0	5,927,448	6,164,549	237,101	2,496,113	0	584,648	3,080,761	2,720,368	0	628,065	3,340,433	259,672	5.72	60.54	47.60	23
UNIONTOWN	D0235	475.5	4,343.97	4.0	2,066,508	2,149,170	82,662	1,321,990	0	78,666	1,400,656	1,428,923	0	83,431	1,512,354	111,698	9.61	39.67	30.86	15
BROWN	007																			
MIANATHA	D0415	1,180.0	3,802.35	4.0	4,367,000	4,666,239	299,239	1,883,917	0	308,076	2,191,993	2,196,811	0	326,739	2,523,550	331,557	9.18	62.42	48.28	25
BROWN COUNTY	D0430	630.0	4,244.93	4.0	2,678,125	2,785,253	107,128	1,697,143	0	124,896	1,822,039	1,814,834	0	132,462	1,947,296	125,257	8.17	57.98	43.27	28
BUTLER	008																			
LEON	D0205	682.0	3,838.67	4.0	2,585,346	2,722,694	137,348	1,343,662	0	128,328	1,471,990	1,538,070	0	136,102	1,666,172	194,182	10.36	44.48	37.13	7
REHINGTON-WHITE	D0206	489.5	4,753.63	2.0	2,326,901	2,373,439	46,538	783,221	0	142,064	925,285	917,610	0	150,670	1,068,280	142,995	7.10	66.81	50.69	15
CIRCLE	D0373	1,210.0	3,807.85	3.3	4,539,245	4,757,817	224,572	1,813,803	0	279,012	2,092,817	1,871,741	0	295,914	2,167,635	74,838	1.55	36.51	40.29	-1
ANDOVER	D0385	1,600.0	3,428.62	2.0	5,470,364	5,595,504	125,140	1,926,089	0	500,776	2,426,865	2,090,957	0	531,112	2,622,069	195,204	4.75	82.64	52.34	44
ROSE HILL PUBLI	D0394	1,340.0	3,748.56	2.0	4,854,889	5,123,530	268,641	3,003,599	0	303,312	3,306,911	3,255,674	0	321,686	3,577,360	270,449	13.99	78.69	53.59	41
DRUGLASS PUBLIC	D0396	745.0	4,098.92	4.0	2,987,361	3,175,846	268,485	1,879,130	0	173,422	2,052,552	2,162,952	0	183,928	2,346,880	294,328	25.97	49.96	35.48	26
AUGUSTA	D0402	1,907.0	3,013.76	4.0	5,673,409	5,977,129	303,720	598,707	201,149	1,889,327	2,689,183	1,784,424	173,674	731,885	2,689,183	0	0.00	76.83	73.79	40
EL DORADO	D0490	2,000.0	2,957.44	4.0	6,018,099	6,258,823	240,724	1,984,836	0	716,806	2,701,642	2,161,683	0	768,229	2,921,912	220,270	4.56	68.46	59.31	13
FLINTHILLS	D0492	230.0	4,961.46	2.0	1,195,713	1,219,626	23,913	392,305	0	38,646	430,951	478,492	0	40,987	519,479	88,528	7.78	62.01	55.83	-4
CHASE	009																			
CHASE COUNTY	D0284	540.0	3,831.19	4.0	2,095,659	2,179,489	83,830	778,545	0	125,491	904,036	900,550	0	133,093	1,033,643	129,607	5.50	45.93	45.65	-5

COUNTY NAME DISTRICT NAME	0	BUDGET PER-1		GENERAL FUND BUDGET			1988-89				ESTIMATED 1989-90				TAX RATE-1		Z INC			
		EST	ENROLL	1988-89	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF		MILL	ESTI	
		9-20-89	1988-89	1988-89	1988-89	1989-90	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	INCOME	STATE	(14 - 10)	1988	1989		
CHAUTAUQUA	010																			
CEDAR VALE	D0285	202.0	3,627.64	4.0	723,714	762,096	38,382	306,615	0	39,060	345,675	403,775	0	41,426	445,201	99,526	13.12	36.96	24.87	2
CHAUTAUQUA CON	D0286	483.0	4,382.33	4.0	2,096,944	2,201,330	104,386	1,131,300	0	90,656	1,221,956	1,350,100	0	96,148	1,446,248	224,292	17.03	33.94	18.10	12
CHEROKEE	011																			
RIVERVIEW	D0404	749.0	4,134.93	4.0	2,956,476	3,220,947	264,471	2,245,159	0	67,371	2,312,530	2,457,365	0	71,452	2,528,817	216,287	15.13	35.40	35.39	15
CELIUS	D0493	1,240.0	3,696.79	3.9	4,661,652	4,842,606	180,954	2,360,448	0	251,699	2,612,147	2,478,129	0	266,946	2,745,075	132,928	4.41	45.20	63.85	5
CALENA	D0499	700.0	4,445.77	2.0	3,112,041	3,199,483	87,442	2,430,880	0	126,212	2,557,092	2,476,824	0	133,658	2,610,682	53,590	8.84	45.10	44.94	17
BAXTER SPRINGS	D0508	870.0	4,131.16	4.0	3,672,600	3,819,508	146,908	2,485,909	0	206,635	2,692,544	2,595,710	0	219,153	2,814,863	122,319	9.21	44.00	35.98	27
CHEYENNE	012																			
CHEYLIN	D0103	213.0	6,541.57	2.0	1,393,354	1,421,221	27,867	0	0	71,679	71,679	0	0	76,021	76,021	4,342	0.23	68.37	57.78	22
ST FRANCIS CON	D0297	434.0	4,097.71	4.0	1,786,603	1,858,066	71,463	667,666	0	122,313	789,979	740,444	0	129,722	870,166	80,187	4.40	54.76	41.93	28
CLARK	013																			
WINNIE	D0219	200.5	5,049.74	2.0	979,650	1,032,721	53,071	197,886	0	60,226	258,112	291,477	0	63,874	355,351	97,239	6.82	43.50	38.01	2
ASHLAND	D0220	245.0	5,292.36	2.0	1,296,628	1,322,561	25,933	0	0	102,527	102,527	2,823	0	108,730	111,561	9,034	0.34	37.25	40.07	-6
CLAY	014																			
CLAY CENTER	D0379	1,550.5	3,318.20	4.0	5,158,138	5,364,471	206,333	2,209,635	0	437,313	2,646,948	2,263,818	0	463,805	2,727,623	80,675	2.25	44.96	46.19	7
CLOUD	015																			
CONCORDIA	D0333	1,335.0	3,648.20	2.0	4,934,192	5,032,869	98,677	2,514,886	0	394,399	2,909,285	2,523,973	0	418,291	2,942,264	32,979	1.05	55.98	60.08	-1
SOUTHERN CLOUD	D0334	258.0	5,059.25	2.0	1,305,287	1,331,394	26,107	609,659	0	71,351	681,010	624,899	0	75,673	700,572	19,562	1.78	32.17	36.64	-7
COFFEY	016																			
LEBO-HAVERLY	D0243	490.0	4,190.90	4.0	2,117,244	2,201,934	84,690	1,281,591	0	138,025	1,419,616	1,352,178	0	146,386	1,498,564	78,948	6.06	58.40	44.33	33
BURLINGTON	D0244	864.0	4,358.26	2.0	3,568,545	3,840,852	272,307	0	0	196,750	196,750	0	0	208,669	208,669	11,919	0.02	6.31	7.02	1
LEROY-GRIDLEY	D0245	308.0	4,868.14	2.0	1,494,519	1,529,374	34,855	685,182	0	91,173	776,355	744,040	0	96,696	840,736	64,381	4.68	48.27	37.63	19
COMANCHE	017																			
COMANCHE COUNT	D0300	420.0	5,168.51	2.0	2,189,380	2,233,168	43,788	481,415	0	117,018	598,433	575,770	0	124,107	699,877	101,444	3.56	47.00	44.52	-3
COWLEY	018																			
CENTRAL	D0462	410.0	4,006.43	4.0	1,603,374	1,708,343	104,969	872,135	0	77,862	949,997	1,012,342	0	82,579	1,094,921	144,924	12.67	44.89	40.63	-1
UDALL	D0463	365.0	4,114.79	4.0	1,464,865	1,561,974	97,109	840,400	0	105,887	946,287	951,155	0	112,301	1,063,456	117,169	14.35	61.86	46.54	23
WINFIELD	D0465	2,254.0	3,001.66	4.0	6,765,139	7,036,379	271,240	2,320,923	0	770,397	3,091,320	2,515,170	0	817,066	3,332,236	240,916	4.17	62.13	52.66	18
ARKANSAS CITY	D0470	3,050.0	2,985.54	4.0	9,032,444	9,470,128	437,684	3,839,770	0	823,128	4,662,898	4,345,512	0	872,991	5,218,503	555,605	9.31	63.38	53.57	8
DEXTER	D0471	165.0	5,568.50	2.0	910,449	937,179	26,730	446,503	0	31,673	478,176	517,686	0	33,592	531,278	73,102	12.81	52.81	48.11	-9
CRAWFORD	019																			
NORTHEAST	D0246	587.0	3,547.50	4.0	2,078,836	2,165,678	86,842	1,324,126	0	118,576	1,442,702	1,416,129	0	125,759	1,541,888	99,186	10.06	50.09	34.45	36
CHEROKEE	D0247	785.5	4,223.47	4.0	3,321,759	3,454,630	132,871	2,013,993	0	137,554	2,151,547	2,173,993	0	145,887	2,319,880	168,333	9.86	64.13	46.91	26
GIRARD	D0248	1,085.0	3,483.08	4.0	3,887,008	3,959,283	72,275	2,285,651	0	219,210	2,504,861	2,421,136	0	232,489	2,653,625	148,764	6.98	38.99	29.21	33
FRONTENAC PUBLI	D0249	425.0	4,429.25	4.0	1,866,929	1,957,729	90,800	1,110,282	0	111,153	1,221,435	1,178,836	0	117,886	1,296,722	75,287	8.83	52.80	38.82	36
PITTSBURG	D0250	2,745.0	3,067.75	2.3	8,370,364	8,615,292	244,928	2,995,659	0	928,344	3,924,003	3,373,060	0	984,581	4,357,641	433,638	7.31	75.83	51.70	30

COUNTY NAME DISTRICT NAME	0	BUDGET PER		GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE		Z INC ASSD VAL	
		EST ENROLL	%	1988-89	EST. 1989-90	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF AID (14 - 10)	HILL EQUITY 1988	ESTI 1989		
DECATUR	020																		
DEERLH	D0294	575.0	4.085	2,361,624	2,456,084	94,460	710,153	0	163,252	873,405	851,290	0	173,141	1,024,431	151,026	5.47	46.94	34.90	24
PRAIRIE HEIGHTS	D0295	128.0	4.715	603,647	627,793	24,146	193,892	0	33,214	227,106	252,661	0	35,226	287,887	60,781	11.18	68.61	58.90	-1
DICKINSON	021																		
SOLDON	D0393	290.0	5.880	1,705,272	1,739,379	34,107	749,869	0	92,454	842,323	766,135	0	98,055	864,190	21,867	1.97	59.02	52.38	12
ADILENE	D0435	1,390.0	3.482	4,829,266	5,034,385	205,119	2,320,929	0	422,057	2,742,986	2,390,563	0	447,624	2,838,187	95,201	2.87	63.89	52.59	29
CHAPMAN	D0473	1,230.0	3.407	4,209,171	4,377,536	168,365	2,033,639	0	228,749	2,262,388	2,031,805	0	242,606	2,274,411	12,023	0.33	48.24	47.23	14
RURAL VISTA	D0481	365.0	4.575	1,690,513	1,758,136	67,623	826,887	0	91,261	918,148	841,976	0	96,789	938,765	20,617	1.53	60.45	55.57	16
HERINGTON	D0487	580.1	3.747	2,177,419	2,264,512	87,093	1,408,685	0	132,659	1,541,344	1,478,868	0	140,695	1,619,563	78,219	6.43	56.51	44.44	32
DOHIPHAN	022																		
MATHENA	D0406	512.0	4.146	2,035,985	2,207,985	172,000	1,383,297	0	101,983	1,485,280	1,573,691	0	108,161	1,681,852	196,572	26.83	41.59	25.04	41
HIGHLAND	D0425	275.0	4.980	1,409,520	1,437,711	28,191	790,154	0	65,387	855,541	843,574	0	69,348	912,922	57,381	7.74	59.62	34.50	44
TRAY PUBLIC SCH	D0429	382.0	4.178	1,621,240	1,686,089	64,849	1,036,533	0	96,099	1,132,632	1,117,325	0	101,920	1,219,245	86,613	13.62	39.87	26.01	31
HIGHWAY SCHOOLS	D0433	190.0	4.907	1,035,407	1,056,114	20,707	343,089	0	55,729	398,818	374,660	0	59,185	433,765	34,947	4.35	75.96	52.74	36
ELWOOD	D0486	225.0	5.050	1,149,590	1,172,582	22,992	785,344	0	29,574	814,918	771,788	11,764	31,366	814,918	0	0.00	33.45	42.21	-14
DOUGLAS	023																		
BALDWIN CITY	D0348	940.0	3.910	3,644,307	3,823,018	178,711	1,927,645	0	232,466	2,160,111	2,049,501	0	246,548	2,296,049	135,938	6.50	78.97	50.08	64
EUDORA	D0491	820.0	4.232	3,364,041	3,609,525	245,484	2,141,990	0	194,562	2,336,552	2,343,904	0	206,348	2,550,252	213,700	19.38	48.66	37.69	41
LAWRENCE	D0497	8,120.0	3.449	27,219,273	28,567,216	1,347,943	4,268,733	0	3,321,308	7,590,041	2,375,058	1,692,477	3,522,506	7,590,041	0	0.00	80.28	44.84	96
EDWARDS	024																		
KINGSLEY-OFFERLE	D0347	387.9	5.088	1,973,761	2,013,236	39,475	522,859	0	230,889	753,748	572,009	0	244,876	816,885	63,137	3.35	73.18	58.43	23
LEWIS	D0502	184.0	4.731	870,681	905,588	34,907	180,805	0	69,590	250,395	239,285	0	73,806	313,091	62,696	4.13	44.58	31.83	29
ELK	025																		
WEST ELK	D0282	432.0	4.861	2,100,000	2,141,999	41,999	927,425	0	103,253	1,030,678	1,040,105	0	109,508	1,149,613	118,935	7.65	37.24	33.34	-8
ELK VALLEY	D0283	175.0	4.627	856,000	890,240	34,240	543,733	0	32,598	576,331	567,318	0	34,573	601,891	25,560	5.28	46.78	47.15	5
ELLIS	026																		
ELLIS	D0388	335.0	5.162	1,868,786	1,906,162	37,376	706,368	0	101,071	807,439	783,333	0	107,194	890,527	83,088	4.78	48.46	40.63	7
VICTORIA	D0432	390.0	4.177	1,658,571	1,724,913	66,342	796,450	0	77,913	874,363	950,568	0	82,633	1,033,201	158,838	11.87	36.78	25.02	2
HAYS	D0489	3,350.0	2.849	9,474,462	9,998,477	524,015	2,110,774	0	951,378	3,062,152	2,937,008	0	1,009,011	3,946,019	883,867	8.04	72.56	45.42	42
ELLSWORTH	027																		
ELLSWORTH	D0327	735.0	4.342	3,139,584	3,319,363	179,779	1,610,271	0	189,767	1,800,038	1,757,035	0	201,263	1,938,298	138,260	7.60	63.77	57.34	14
LOBBAINNE	D0328	490.0	5.560	2,732,666	2,807,719	75,053	0	0	130,626	130,626	152,660	0	138,539	291,199	160,573	5.01	58.42	71.88	-24
FINNEY	028																		
HOLCOMB	D0363	688.0	4.698	2,986,002	3,297,336	311,334	0	0	84,160	84,160	0	0	89,258	89,258	5,098	0.05	27.58	32.53	-3
GARDEN CITY	D0457	6,192.0	3.069	18,304,803	19,433,840	1,129,037	6,923,247	0	1,620,901	8,544,148	8,029,430	0	1,719,092	9,748,522	1,204,374	6.55	55.39	45.83	20
FORD	029																		
SPEARVILLE-WIND	D0381	245.0	4.549	1,160,064	1,206,466	46,402	513,830	0	61,757	575,587	612,504	0	65,498	678,002	102,415	10.91	51.31	38.77	7
DODGE CITY	D0443	4,330.0	2.897	12,174,400	13,049,234	874,834	4,057,815	0	1,258,321	5,316,136	4,884,905	0	1,334,548	6,219,453	903,317	7.04	64.16	45.10	41
BUCKLIN	D0459	290.0	3.703	1,081,440	1,124,696	43,256	445,859	0	67,127	512,986	540,288	0	71,193	611,481	98,495	7.29	42.70	31.42	13

COUNTY NAME STRICT NAME	0	BUDGET PER-		GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE- ESTI 1988	TAX RATE- ESTI 1989	%	INC ASSD VAL	
		EST 9-20-89	INC	EST. 1988-89	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV					
FRANKLIN	030																			
WEST FRANKLIN	00287	760.0	4,063.49	4.0	3,072,800	3,211,783	139,783	1,882,045	0	129,043	2,011,088	1,992,034	0	136,860	2,128,894	117,806	7.54	55.27	47.63	17
CENTRAL HEIGHTS	00288	505.0	4,191.92	4.0	2,075,000	2,201,598	126,598	1,323,367	0	102,032	1,425,399	1,441,136	0	108,213	1,549,349	123,950	12.58	34.98	32.57	15
MILLSVILLE	00289	688.0	4,271.68	4.0	2,893,636	3,056,474	162,838	1,699,192	0	170,891	1,870,083	1,817,460	0	181,243	1,998,783	128,620	9.30	60.91	51.71	25
OTYAMA	00290	2,166.0	2,909.99	4.0	6,273,946	6,555,161	281,215	2,840,987	0	578,517	3,419,504	3,047,222	0	613,562	3,660,784	241,280	5.70	65.65	55.37	19
GEARY	031																			
JUNCTION CITY	00473	6,664.0	3,839.65	3.3	20,280,547	20,940,339	659,792	11,280,468	0	833,624	12,114,092	11,767,100	0	884,123	12,651,223	537,131	6.28	44.03	34.84	34
GOVE	032																			
GRINHELL PUBLIC	00291	141.0	6,637.03	2.0	955,733	974,847	19,114	235,234	0	50,233	285,467	239,208	0	53,276	292,484	7,017	0.74	51.46	45.73	17
CRAINFIELD	00292	200.0	6,040.16	2.0	1,205,012	1,232,192	27,180	299,594	0	66,160	365,754	358,301	0	70,168	428,469	62,715	4.98	74.78	58.42	19
QUINTER PUBLIC	00293	345.3	4,233.01	4.0	1,462,506	1,521,005	58,499	689,264	0	70,574	759,838	791,956	0	74,849	866,805	106,967	8.37	45.58	42.57	-4
GRAHAM	033																			
WEST GRAHAM-NOR	00280	125.5	6,844.71	2.0	862,434	879,682	17,248	233,856	0	26,714	260,570	279,782	0	28,332	308,114	47,544	5.60	52.64	45.97	5
HILL CITY	00281	530.0	4,928.78	2.0	2,560,500	2,664,501	104,001	1,102,155	0	123,798	1,225,953	1,269,345	0	131,297	1,400,642	174,689	7.44	51.49	40.41	11
GRANT	034																			
ULYSSES	00214	1,590.0	3,614.72	2.0	5,620,897	5,862,346	241,449	0	0	399,821	399,821	0	0	424,041	424,041	24,220	0.16	31.59	36.01	-7
GRAY	035																			
CIMARRON-ENSIGN	00102	354.0	4,603.29	3.4	2,550,224	2,637,472	87,248	858,810	0	158,457	1,017,267	1,042,485	0	168,056	1,210,541	193,274	7.76	55.17	38.49	24
MONTEZUMA	00371	200.0	4,938.58	2.0	1,086,487	1,108,217	21,730	249,884	0	93,680	343,564	264,189	0	99,355	363,464	19,900	1.62	62.00	60.36	14
COPELAND	00476	132.5	7,840.13	2.0	960,416	1,059,593	99,177	0	0	45,518	45,518	1,125	0	48,275	49,400	3,882	0.32	79.95	80.59	15
INGALLS	00477	240.0	3,989.80	4.0	1,013,410	1,053,945	40,535	369,483	0	49,243	418,726	437,841	0	52,226	490,067	71,341	5.18	37.90	35.69	17
GREELEY	036																			
GREELEY COUNTY	00200	340.0	4,569.46	4.0	1,547,676	1,615,762	68,086	0	0	102,987	102,987	115,510	0	109,226	224,736	121,749	5.07	48.28	49.63	-8
GREENHADD	037																			
HADISON-VIRGIL	00386	292.0	5,051.13	2.0	1,474,929	1,504,428	29,499	806,096	0	66,046	872,142	827,924	0	70,047	897,971	25,829	2.55	47.55	49.17	1
EUREKA	00389	725.0	4,618.35	2.0	3,355,229	3,422,338	67,109	1,629,999	0	204,841	1,834,040	1,702,848	0	216,401	1,919,249	85,209	3.91	56.11	53.40	1
HAMILTON	00390	132.0	5,121.82	2.0	670,959	689,602	18,643	300,482	0	19,271	319,733	322,472	0	20,438	342,910	23,157	3.28	40.94	38.92	2
HAMILTON	038																			
SYRACUSE	00494	407.0	4,697.12	4.0	1,930,518	2,007,735	77,217	0	0	167,876	167,876	94,647	0	178,046	272,693	104,817	2.98	46.74	43.45	7
HARPER	039																			
ANTHONY-HARPER	00361	1,020.0	4,019.97	3.0	4,144,587	4,268,072	123,485	1,427,551	0	279,988	1,707,539	1,507,207	0	296,949	1,804,156	96,617	2.26	53.26	47.51	13
ATTICA	00511	222.0	4,702.30	4.0	1,043,911	1,085,667	41,756	493,493	0	47,174	540,667	511,325	0	50,032	561,357	20,690	1.60	32.11	33.55	2
HARVEY	040																			
BURTON	00369	280.0	4,523.32	4.0	1,268,848	1,319,601	50,753	659,246	0	73,058	732,304	723,297	0	77,484	800,781	68,477	6.87	56.21	42.35	24
HEWTON	00373	3,223.0	2,969.83	4.0	9,476,728	9,960,800	484,072	3,457,431	0	1,035,559	4,492,990	3,934,912	0	1,098,291	5,033,203	340,213	7.54	82.09	57.54	36
SEDGWICK PUBLIC	00439	412.0	4,776.96	3.6	1,953,778	2,039,219	85,441	1,208,066	0	126,631	1,334,697	1,310,179	0	134,302	1,444,481	109,784	15.00	58.53	36.89	36
HALSTEAD	00440	723.5	4,411.35	3.4	3,125,440	3,298,885	173,445	1,560,166	0	184,152	1,744,318	1,761,685	0	195,308	1,956,993	212,675	10.97	71.03	53.52	25
HESSTON	00460	745.0	4,274.02	4.0	3,134,996	3,311,510	176,514	1,566,885	0	168,416	1,735,301	1,764,795	0	178,618	1,943,413	208,112	10.88	52.39	64.90	-24

COUNTY NAME	DISTRICT NAME	EST 9-20-89	BUDGET PER-		GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE-1		Z INC	
			1988-89	1988-89 INC	1988-89	1989-90	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	HILL ENRUI	1988		1989
HASKELL	041																			
SUBLETTE	D0374	510.0	4,095.30	4.0	2,057,890	2,172,146	114,256	198,386	0	160,950	359,536	236,447	0	170,700	407,147	47,611	1.08	31.79	34.27	-1
SATAHTA	D0507	377.0	5,515.23	2.0	2,026,296	2,120,825	94,529	0	0	119,849	119,849	0	0	127,109	127,109	7,260	0.10	23.56	27.30	-8
HODGEMAN	042																			
JETHORE	D0227	240.0	5,200.92	2.0	1,248,221	1,273,186	24,965	336,468	0	73,315	409,783	306,851	25,176	77,756	409,783	0	0.00	44.99	48.25	-1
HANSTON	D0228	149.5	5,939.39	2.0	884,970	908,748	23,778	338,009	0	31,420	369,429	329,174	6,932	33,323	369,429	0	0.00	41.74	50.04	-1
JACKSON	043																			
NORTH JACKSON	D0335	420.0	4,895.41	2.0	2,097,682	2,139,638	41,956	1,401,538	0	85,188	1,486,746	1,385,986	10,411	90,349	1,486,746	0	0.00	40.50	35.74	40
HILTON	D0336	970.0	4,022.36	4.0	3,694,136	4,057,753	363,617	2,201,301	0	251,484	2,452,785	2,412,215	0	266,718	2,678,933	226,148	12.68	50.11	51.64	29
HAYETTA	D0337	752.0	4,447.43	2.0	3,344,469	3,411,358	66,889	2,324,643	0	149,736	2,474,381	2,330,087	0	158,807	2,488,894	14,513	1.27	47.80	40.50	42
JEFFERSON	044																			
VALLEY FALLS	D0338	468.0	3,797.67	4.0	1,775,790	1,848,403	72,613	1,164,808	0	103,563	1,268,371	1,251,848	0	109,837	1,361,685	93,314	11.79	47.02	29.65	40
JEFFERSON CROWT	D0339	415.0	4,566.87	4.0	1,890,683	1,971,059	80,376	1,191,677	0	89,943	1,281,620	1,257,929	0	95,392	1,353,321	71,701	7.23	54.77	37.10	52
JEFFERSON WEST	D0340	710.0	4,514.20	2.0	3,234,425	3,299,110	64,685	1,854,374	0	215,312	2,069,686	1,910,834	0	228,355	2,139,189	69,503	5.04	66.86	42.28	47
OSKALOUSA PUBLI	D0341	532.0	4,129.39	4.0	2,153,476	2,204,711	131,235	1,227,124	0	123,467	1,350,591	1,367,233	0	130,946	1,498,179	147,588	12.76	62.16	47.02	25
MCLOUTH	D0342	510.0	4,270.24	4.0	2,173,550	2,264,936	91,386	1,354,056	0	118,937	1,472,993	1,434,941	0	126,142	1,561,083	88,090	7.92	41.11	30.62	29
PERRY PUBLIC SC	D0343	867.0	4,009.26	4.0	3,437,942	3,615,069	177,127	1,833,741	0	243,947	2,077,688	1,978,061	0	258,725	2,236,786	159,098	7.88	70.00	49.22	42
JEWELL	045																			
WHITE ROCK	D0104	182.0	6,725.39	2.0	1,334,989	1,361,690	26,701	373,527	0	50,588	424,115	353,247	17,215	53,653	424,115	0	0.00	64.09	61.63	10
HANKATO	D0278	280.0	4,665.97	4.0	1,399,792	1,455,783	55,991	818,241	0	79,487	897,728	843,646	0	84,302	927,948	30,220	3.83	50.55	49.48	9
JEWELL	D0279	195.5	5,561.76	2.0	1,115,132	1,137,437	22,305	479,255	0	63,362	542,617	495,427	0	67,200	562,627	20,010	2.22	65.82	55.99	19
JOHNSON	046																			
SOUTHEAST JOHNS	D0229	8,146.0	3,964.73	2.0	29,000,000	32,942,587	3,942,587	5,598,067	0	2,321,166	7,919,233	2,107,422	3,350,033	2,461,778	7,919,233	0	0.00	93.35	43.25	174
SPRING HILL	D0230	1,268.0	3,713.01	4.0	4,591,503	4,896,420	304,917	2,407,085	0	328,544	2,735,629	2,553,074	0	348,447	2,901,521	165,892	6.61	119.28	67.68	97
GARDNER-EDGERTD	D0231	1,646.5	3,577.73	2.0	5,894,304	6,012,189	117,885	2,330,517	0	531,061	2,861,578	2,071,492	226,854	563,232	2,861,578	0	0.00	80.83	56.72	51
DESOTO	D0232	1,674.0	3,403.60	2.0	5,630,912	5,811,576	180,664	2,599,283	0	384,513	2,983,796	2,431,922	144,068	407,806	2,983,796	0	0.00	91.22	44.34	123
BLATHE	D0233	13,390.0	3,787.46	2.0	48,000,000	51,728,382	3,728,382	18,663,081	0	4,131,636	22,794,717	18,511,477	0	4,381,922	22,893,399	98,682	0.23	92.94	59.79	87
SHANNEE MISSION	D0312	28,867.7	3,756.76	2.0	108,396,023	110,618,140	2,222,117	0	0	30,004,716	30,004,716	0	0	31,822,342	31,822,342	1,817,626	1.21	76.29	40.92	85
KEARNY	047																			
LAKIN	D0215	686.5	4,277.33	4.0	2,947,083	3,064,961	117,878	0	0	186,581	186,581	0	0	197,884	197,884	11,303	0.10	21.60	24.90	-7
DEERFIELD	D0216	238.0	5,131.48	2.0	1,298,265	1,350,400	52,135	10,400	0	48,612	59,012	0	7,433	51,537	59,012	0	0.00	26.91	30.86	-5
KINGMAN	048																			
KINGMAN	D0331	1,094.0	3,930.85	3.1	4,319,611	4,452,018	132,407	1,167,828	0	311,779	1,479,607	1,310,942	0	330,666	1,641,608	162,001	2.94	51.80	44.26	14
CUMWATGANAN	D0332	325.0	5,682.97	2.0	1,821,393	1,883,905	62,512	182,273	0	73,452	255,725	197,506	0	77,902	275,408	19,683	0.56	44.61	44.37	5
KIDWA	049																			
GREENSBURG	D0422	413.0	4,156.73	4.0	1,737,936	1,807,455	69,519	663,654	0	123,702	787,356	794,422	0	131,196	925,618	138,262	6.72	35.44	29.36	2
MULLINVILLE	D0424	116.0	8,338.91	2.0	971,483	990,713	19,230	20,963	0	28,704	49,667	101,272	0	30,443	131,715	82,048	6.50	61.73	55.69	-2
HAVILAND PUBLIC	D0474	135.0	6,722.78	2.0	1,048,754	1,069,729	20,975	190,836	0	42,791	233,627	323,175	0	45,383	368,558	184,931	11.32	69.50	54.83	2

COUNTY NAME DISTRICT NAME	0 9	BUDGET PER-		GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE			Z INC	
		EST ENROLL	2 INC	1988-89	EST. 1989-90	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV	1988	1989		VAL
LABETTE 050																				
PARSONS	D0503	1,863.7	3,078.15	2.0	6,007,619	6,096,689	89,070	2,932,864	0	598,083	3,530,947	2,913,081	0	634,314	3,547,395	16,448	0.49	67.29	60.52	17
OSAGE	D0504	473.0	4,537.40	4.0	2,146,189	2,232,040	85,851	1,479,346	0	89,314	1,568,660	1,527,689	0	94,724	1,622,413	53,753	4.76	37.44	38.45	9
CHETOPA	D0505	320.0	4,732.53	4.0	1,481,287	1,574,992	93,705	1,097,418	0	47,927	1,145,345	1,157,340	0	50,830	1,208,170	62,825	10.58	40.79	43.14	16
LABETTE COUNTY	D0506	1,612.0	3,401.84	2.0	5,486,143	5,595,675	109,732	3,131,672	0	268,926	3,400,598	3,360,187	0	285,217	3,645,494	244,806	8.53	49.23	40.14	5
LANE 051																				
HEALY PUBLIC SC	D0468	97.5	6,045.78	2.0	655,967	667,854	11,887	0	0	62,772	62,772	0	0	66,575	66,575	3,803	0.40	55.00	61.30	-8
DIGHTON	D0482	368.0	4,721.01	4.0	1,701,923	1,806,825	104,902	210,242	0	130,801	341,043	488,542	0	138,725	627,267	286,224	14.93	49.66	40.66	-4
LEAVENWORTH 052																				
EASTON	D0449	642.5	3,793.95	4.0	2,437,613	2,535,119	97,506	1,287,437	0	129,507	1,416,944	1,335,572	0	137,352	1,472,924	55,980	3.75	61.62	47.29	37
LEAVENWORTH	D0453	4,267.8	2,956.62	4.0	12,526,030	13,122,973	596,943	4,801,708	0	1,240,919	6,042,627	4,971,670	0	1,316,091	6,287,761	245,134	2.33	80.35	51.89	65
BASEHOR-LINWOOD	D0458	1,175.0	3,887.11	2.5	4,466,295	4,683,679	217,384	2,114,955	0	306,192	2,421,147	2,152,404	0	324,740	2,477,144	55,997	2.26	78.14	54.98	57
TONGANOXIE	D0464	1,380.0	3,664.63	4.0	4,650,410	4,954,586	304,176	2,457,125	0	324,701	2,781,826	2,604,925	0	344,371	2,949,296	167,470	6.33	70.53	53.20	52
LANSTING	D0469	1,595.0	3,578.19	2.0	5,560,500	5,821,351	260,851	3,402,582	0	270,296	3,672,878	3,378,125	0,083	286,670	3,672,878	0	0.00	50.50	40.43	76
LINCOLN 053																				
LINCOLN	D0298	450.0	4,406.86	4.0	1,928,000	2,062,409	134,409	921,136	0	114,087	1,035,223	894,549	0	120,998	1,115,547	80,324	4.89	36.90	45.12	-8
SILVAN GROVE	D0299	215.0	4,241.82	4.0	924,808	970,830	46,022	440,845	0	44,038	484,883	467,542	0	46,706	514,248	29,365	3.18	38.65	42.95	-5
LINN 054																				
PLEASANTON	D0344	402.0	4,639.24	4.0	1,902,089	1,978,172	76,083	1,322,747	0	78,922	1,401,669	1,401,205	0	83,703	1,484,908	83,239	12.12	42.52	33.14	22
JAYHAWK	D0346	540.0	4,239.12	4.0	2,287,084	2,380,687	93,603	1,085,479	0	116,153	1,201,632	1,278,897	0	123,189	1,402,086	200,454	12.88	53.75	36.55	16
PRAIRIE VIEW	D0362	815.0	4,367.27	2.0	3,560,199	3,631,406	71,207	56,923	0	171,056	227,979	0	46,561	181,418	227,979	0	0.00	30.67	29.00	8
LOGAN 055																				
DAWLEY	D0274	477.0	4,535.93	4.0	2,168,622	2,260,107	91,485	579,870	0	145,766	725,636	676,459	0	154,596	831,055	105,419	4.02	55.29	49.33	13
TRIPLAINS	D0275	115.0	6,444.44	2.0	754,000	769,080	15,080	0	604	31,200	31,804	0	0	33,090	33,090	1,286	0.11	55.25	50.53	14
LYON 056																				
NORTH LYON COUN	D0251	654.4	4,021.26	4.0	2,711,937	2,820,415	108,478	1,471,934	0	138,617	1,610,551	1,529,691	0	147,014	1,676,705	66,154	3.28	49.35	46.31	12
SOUTHERN LYON C	D0252	500.0	4,375.09	4.0	2,189,732	2,277,320	87,588	1,116,704	0	126,409	1,243,113	1,200,476	0	134,067	1,394,543	91,430	5.78	51.13	44.13	11
EMPORIA	D0253	4,513.1	2,930.57	4.0	13,183,465	13,754,981	571,516	5,183,623	0	1,403,861	6,586,684	5,719,061	0	1,488,056	7,207,117	620,433	6.27	65.20	52.47	19
MARION 057																				
CENTRE	D0397	280.0	5,138.66	2.0	1,541,598	1,572,429	30,831	630,700	0	67,403	698,103	646,937	0	71,486	718,423	20,320	1.51	41.02	40.66	1
PEAKBODY-BURNS	D0398	386.0	4,923.48	2.0	1,942,313	1,981,159	38,846	982,329	0	107,708	1,090,037	1,039,747	0	114,233	1,153,980	63,943	5.03	52.00	42.94	13
MARION	D0408	553.0	4,398.51	4.0	2,431,498	2,529,671	98,173	1,190,960	0	172,193	1,363,153	1,292,634	0	182,624	1,475,258	112,105	6.92	52.55	44.04	12
DURHAM-HILLSBORO	D0410	580.0	4,467.43	4.0	2,606,745	2,711,017	104,272	1,194,988	0	162,516	1,357,504	1,294,214	0	172,361	1,466,575	109,071	5.52	53.00	43.90	18
GOESSEL	D0411	246.0	4,444.04	4.0	1,109,233	1,153,601	44,368	648,993	0	46,934	695,927	697,220	0	49,777	746,997	51,070	7.19	58.15	48.40	17
MARSHALL 058																				
MARYSVILLE	D0364	910.0	4,015.45	4.0	3,623,944	3,800,224	176,280	1,315,236	0	360,601	1,675,837	1,442,394	0	382,445	1,824,839	149,002	4.57	58.07	48.55	21
VERMILLION	D0380	598.0	4,291.73	4.0	2,510,661	2,669,113	158,452	1,299,124	0	139,508	1,438,632	1,435,419	0	147,959	1,583,378	144,746	7.34	47.62	38.34	28
AXTELL	D0488	321.5	4,771.73	4.0	1,579,443	1,642,184	62,741	782,671	0	79,512	862,183	800,131	0	84,329	884,460	22,277	1.66	53.69	44.91	30
VALLEY HEIGHTS	D0498	410.0	4,132.35	4.0	1,686,000	1,762,032	76,032	892,489	0	100,939	993,428	1,031,423	0	107,054	1,138,477	145,049	14.25	55.06	42.60	-1

COUNTY NAME DISTRICT NAME	EST 9-20-89	BUDGET PER-1000		GENERAL FUND BUDGET			1988-89			ESTIMATED 1989-90			1989-90		TAX RATE		Z INC ASSD VAL			
		ENROLL	% INC	1988-89	EST. 1989-90	DIFF (5-4)	BASIC AID	ADDITIONAL AID GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL AID GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	HILLI EQUITY 1988		ESTI 1989		
MORTON 069																				
MORTON COMMUNITY	D0211	695.0	4.496.06	2.0	3,189,958	3,253,753	63,795	1,809,805	0	211,061	2,020,866	1,836,392	0	223,847	2,060,239	39,373	2.54	53.65	51.65	8
NORTHERN VALLEY	D0212	170.1	5,315.16	2.0	1,004,566	1,024,656	20,090	475,151	0	45,863	521,034	435,859	0	48,663	521,034	0	0.00	61.43	59.26	10
WEST SULLYMAN VA	D0213	110.0	6,986.88	2.0	813,972	830,251	16,279	101,544	0	41,679	223,223	139,457	0	39,562	223,223	0	0.00	64.80	52.93	29
OSAGE 070																				
OSAGE CITY	D0420	600.0	4,369.66	4.0	2,643,646	2,749,392	105,746	1,516,992	0	190,806	1,707,798	1,626,556	0	202,365	1,828,921	121,123	9.53	30.97	27.73	6
LYMAN	D0421	365.0	4,715.69	4.0	1,709,436	1,790,077	80,641	1,000,834	0	104,329	1,105,163	1,070,308	0	110,649	1,180,957	75,794	9.06	48.99	44.70	13
SANTA FE TRAIL	D0434	1,216.5	3,770.45	3.7	4,547,535	4,758,668	211,133	2,932,164	0	272,327	3,204,491	3,085,932	0	288,824	3,374,756	170,265	9.18	54.46	45.80	28
BURLINGAME PUBL	D0454	342.0	4,877.87	2.0	1,629,209	1,701,597	72,388	1,138,030	0	77,037	1,215,067	1,206,113	0	81,704	1,287,817	72,750	12.93	42.82	35.97	19
MAHLS DES CYCH	D0456	305.0	4,816.95	3.0	1,493,253	1,537,997	44,744	989,105	0	62,112	1,051,217	1,044,912	0	65,875	1,110,787	59,570	10.10	44.00	41.93	-2
OSBORNE 071																				
OSBORNE COUNTY	D0392	465.0	4,386.66	4.0	2,118,755	2,203,509	84,754	1,023,671	0	137,518	1,161,189	1,067,365	0	145,849	1,213,214	52,025	3.73	34.94	44.05	-15
OTTAWA 072																				
NORTH OTTAWA CD	D0239	638.0	3,841.91	4.0	2,472,272	2,571,162	98,890	1,215,173	0	169,900	1,385,073	1,284,302	0	180,192	1,464,494	79,421	4.43	36.35	46.59	-19
THIN VALLEY	D0240	485.0	4,241.77	4.0	2,061,500	2,143,960	82,460	1,282,699	0	91,189	1,373,888	1,342,316	0	96,713	1,439,029	65,141	5.42	38.70	44.92	-8
PAWNEE 073																				
FT LARRED	D0495	1,135.3	3,824.84	4.0	4,323,218	4,516,030	192,812	1,602,973	0	358,593	1,961,566	1,739,491	0	380,316	2,119,807	158,241	3.84	63.13	53.52	19
PAWNEE HEIGHTS	D0496	148.0	7,136.66	2.0	1,084,773	1,106,467	21,694	116,522	0	54,760	171,282	125,053	0	58,077	183,130	11,848	0.99	71.19	62.23	15
PHILLIPS 074																				
EASTERN HEIGHTS	D0324	166.0	4,942.14	2.0	822,867	839,323	16,456	415,851	0	40,764	456,615	428,062	0	43,233	471,295	14,680	2.13	49.36	43.98	12
PHILLIPSBURG	D0325	710.0	4,211.19	4.0	3,013,108	3,133,632	120,524	1,457,870	0	221,129	1,678,999	1,540,021	0	234,525	1,774,546	95,547	4.05	50.37	49.53	4
LOGAN	D0326	215.0	5,634.31	2.0	1,321,246	1,347,672	26,426	537,942	0	66,695	604,637	523,428	10,474	78,735	604,637	0	0.00	36.63	42.02	-6
POTTAWATOMIE 075																				
WANEBO	D0320	1,267.0	3,813.21	2.0	4,701,686	4,927,958	226,272	2,851,425	0	293,996	3,145,421	3,050,008	0	311,806	3,361,814	216,393	10.16	36.01	33.53	10
KAN VALLEY	D0321	1,020.0	4,574.21	2.0	4,674,840	4,768,335	93,495	0	287,631	287,631	0	0	0	305,055	305,055	17,424	0.08	17.54	17.71	2
ORAGA-HAVERSUIL	D0322	409.5	4,480.31	4.0	1,850,369	1,924,382	74,013	1,053,890	0	91,296	1,145,186	1,128,875	0	96,827	1,225,702	80,516	7.31	61.39	57.96	3
WESTMORELAND	D0323	583.0	4,043.55	4.0	2,355,370	2,451,684	96,314	1,459,008	0	117,911	1,576,919	1,580,294	0	125,054	1,705,348	128,429	12.03	70.89	59.02	10
PRATT 076																				
PRATT	D0382	1,340.0	3,305.78	4.0	4,469,414	4,648,190	178,776	1,442,705	0	498,282	1,940,987	1,613,609	0	528,467	2,142,076	201,089	4.61	47.96	42.68	10
SKYLINE SCHOOLS	D0438	375.0	4,372.45	4.0	1,609,063	1,705,256	96,193	571,151	0	56,660	627,811	708,498	0	60,092	768,590	140,779	6.62	42.28	36.28	7
RAWLINS 077																				
HERNDON	D0317	74.0	6,094.00	2.0	450,956	459,975	9,019	110,554	0	21,570	132,124	85,977	23,270	22,877	132,124	0	0.00	69.30	65.04	11
ATAWOOD	D0318	465.0	4,652.50	4.0	2,175,974	2,263,013	87,039	962,621	0	134,686	1,097,307	947,988	6,474	142,845	1,097,307	0	0.00	61.92	55.68	26
RENO 078																				
HUTCHINSON PUBL	D0308	4,900.0	3,090.45	2.0	15,167,596	15,470,977	303,381	3,741,177	0	1,970,547	5,711,724	4,223,621	0	2,089,919	6,313,540	601,816	4.37	68.36	50.92	22
HICKERSON	D0309	1,470.0	3,478.80	2.5	5,124,273	5,250,184	125,911	2,579,029	0	305,120	2,884,149	2,644,712	0	323,604	2,968,316	84,167	2.22	52.63	46.92	16
FAIRFIELD	D0310	475.0	4,869.19	2.0	2,342,081	2,388,920	46,839	905,994	0	112,286	1,018,280	914,258	0	119,088	1,033,346	15,066	0.62	50.76	41.38	28
PRETTY PRAIRIE	D0311	256.0	5,589.93	2.0	1,414,252	1,459,643	45,391	604,195	0	72,100	676,295	639,656	0	76,468	716,124	39,829	3.59	60.80	47.76	26
HAVER PUBLIC SC	D0312	1,126.5	3,917.53	2.5	4,411,135	4,524,092	112,957	2,066,265	0	243,407	2,309,672	2,213,322	0	258,152	2,471,474	161,802	4.49	45.61	36.42	16

COUNTY NAME DISTRICT NAME	R 0	BUDGET PER-1			GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE-1		Z INC	
		EST ENROLL	1980-89 INC	Z	1988-89	EST. 1988-89	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	EQUIV 1988	ESTI 1989		ASSD VAL
RENO	078																			
BURLER	D0313	2,133.0	3,012.73	4.0	6,426,152	6,683,201	257,049	2,920,483	0	475,053	3,395,536	3,030,914	0	503,831	3,534,745	139,209	2.33	57.27	45.27	31
REPUBLIC	079																			
PIKE VALLEY	D0426	248.0	5,157.89	2.0	1,274,000	1,304,740	30,740	580,801	0	69,595	650,396	580,955	0	73,811	654,766	4,370	0.36	52.32	43.92	28
BELLEVILLE	D0427	622.5	4,235.70	4.0	2,640,958	2,746,599	105,641	1,190,208	0	199,246	1,389,454	1,263,812	0	211,316	1,475,128	85,674	4.37	50.79	51.81	-1
CUBA	D0455	128.0	6,969.90	2.0	926,997	945,537	18,540	245,530	0	51,080	296,610	242,959	0	54,174	297,133	523	0.08	67.08	76.61	-9
RICE	080																			
STERLING	D0376	530.0	4,740.37	2.0	2,474,000	2,562,645	88,645	1,407,200	0	140,787	1,547,987	1,419,657	0	149,316	1,568,973	20,986	1.23	42.06	41.16	15
CHASE	D0401	173.0	6,665.84	2.0	1,143,191	1,176,255	33,064	227,411	0	53,479	280,890	212,343	11,828	56,719	280,890	0	0.00	49.75	52.67	0
LYONS	D0405	785.1	4,271.54	4.0	3,272,000	3,487,728	215,728	1,721,251	0	240,384	1,961,635	1,840,424	0	254,946	2,095,370	133,735	6.00	47.72	54.51	-4
LITTLE RIVER	D0444	382.0	4,629.68	4.0	1,736,131	1,839,280	103,149	580,631	0	85,081	665,712	663,331	0	90,235	753,566	87,854	3.93	38.79	42.12	-6
RILEY	081																			
RILEY COUNTY	D0378	545.0	3,832.14	4.0	2,048,281	2,172,059	123,778	1,216,322	0	112,623	1,328,945	1,340,356	0	119,445	1,460,001	131,056	11.46	53.39	43.00	16
MANHATTAN	D0388	6,000.0	2,806.48	4.0	16,602,282	17,512,440	910,158	4,759,288	0	1,909,752	6,669,040	5,167,028	0	2,025,441	7,192,469	523,429	3.07	68.82	55.01	30
BLUE VALLEY	D0384	263.0	4,364.77	4.0	1,132,657	1,193,852	61,195	532,478	0	55,324	587,802	608,558	0	58,675	667,233	79,431	8.78	59.29	47.58	15
ROOS	082																			
PALCO	D0269	182.0	5,688.68	2.0	1,080,849	1,102,466	21,617	234,693	0	62,372	297,065	225,132	5,783	66,150	297,065	0	0.00	52.17	53.64	-1
PLATVILLE	D0270	450.0	4,706.11	3.2	2,265,991	2,337,764	71,773	899,657	0	118,842	1,018,499	924,291	0	126,041	1,050,332	31,833	1.31	41.52	41.89	1
STOCKTON	D0271	410.0	4,245.72	4.0	1,738,622	1,810,376	71,754	581,943	0	98,205	680,148	729,042	0	104,154	833,196	153,048	7.70	44.83	36.94	3
RUSH	083																			
LACROSSE	D0395	342.5	5,106.75	2.0	1,851,198	1,888,223	37,025	398,731	0	121,015	519,746	501,886	0	128,346	630,232	110,486	4.88	43.62	42.83	-9
OTIS-BISON	D0403	324.0	5,094.07	2.0	1,721,794	1,756,231	34,437	686,548	0	87,982	774,530	777,990	0	93,312	871,302	96,772	6.06	45.17	41.13	-5
RUSSELL	084																			
PARADISE	D0399	170.0	6,290.07	2.0	1,050,441	1,090,498	40,257	32,025	0	32,570	64,595	65,880	0	34,543	100,423	35,828	2.11	47.22	51.11	-8
RUSSELL COUNTY	D0407	1,217.0	4,362.04	2.0	5,459,098	5,568,274	109,176	1,165,630	0	382,781	1,548,411	1,363,268	0	405,969	1,769,237	220,826	3.65	61.67	49.77	17
SALINE	085																			
SALINA	D0305	6,690.0	2,940.39	4.0	19,670,007	20,458,087	788,080	4,664,347	0	2,693,028	7,357,375	4,762,540	0	2,856,166	7,618,706	261,331	1.22	82.26	54.64	61
SOUTHEAST OF SA	D0306	605.0	4,554.64	2.7	2,812,489	2,888,733	76,244	1,033,111	0	140,808	1,173,119	1,015,634	8,996	148,489	1,173,119	0	0.00	34.61	34.92	11
ELL-SALINE	D0307	355.0	4,377.06	4.0	1,525,405	1,616,010	90,605	860,708	0	55,285	915,993	985,576	0	58,634	1,044,210	128,217	15.10	47.45	36.74	13
SCOTT	086																			
SCOTT COUNTY	D0466	1,073.6	3,971.10	2.9	4,259,803	4,386,150	126,347	986,127	0	356,775	1,342,902	1,343,930	0	378,388	1,722,318	379,416	8.72	71.42	49.88	25
SEDCWICK	087																			
HICHTA	D0259	44,300.0	3,311.73	2.5	144,779,900	150,424,194	5,644,294	11,151,847	695,339	25,051,010	36,898,196	17,159,554	0	25,295,856	42,455,410	5,557,214	3.67	79.68	58.02	34
DERBY	D0260	5,600.0	3,178.15	2.0	17,068,596	18,153,576	1,084,980	7,449,971	0	1,238,329	8,688,300	8,717,608	0	1,313,344	10,030,952	1,342,652	14.66	45.82	76.61	-44
HAYSVILLE	D0261	3,235.5	2,968.27	4.0	9,431,677	9,987,989	556,312	5,049,475	0	598,440	5,647,915	5,625,760	0	634,692	6,260,452	612,537	11.50	74.61	55.84	27
VALLEY CENTER P	D0262	1,950.0	3,107.86	2.0	5,991,962	6,181,539	189,577	2,758,297	0	463,583	3,221,880	3,063,152	0	491,666	3,554,018	332,938	9.88	71.14	45.57	31
MARVANE	D0263	1,825.0	2,313.90	4.0	4,171,036	4,391,790	220,754	2,079,011	0	469,649	2,548,660	2,436,584	0	498,099	2,934,683	386,023	15.91	59.96	33.01	45
CLEARWATER	D0264	960.0	3,609.45	4.0	3,427,176	3,603,677	176,501	1,481,327	0	258,403	1,739,730	1,764,530	0	274,057	2,038,587	298,857	13.42	56.67	53.36	-11
GIBBARD	D0265	1,969.0	3,016.75	4.0	5,737,851	6,177,580	439,729	1,877,398	0	472,028	2,349,426	2,342,438	0	500,623	2,843,061	493,635	11.03	80.18	59.74	27

COUNTY NAME DISTRICT NAME	0	BUDGET PER-		GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE		Z INC ESTI ASSD VOL		
		EST	7	1988-89	1989-90	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	EQUITY 1988	1989			
		9-20-89	1988-89																1988-89	1989-90
SEDGWICK	007																			
HAIZE	D0266	2,140.0	3,642.68	2.0	7,050,775	7,951,294	900,459	4,242,696	0	270,778	4,513,474	4,929,197	0	287,181	5,216,378	702,904	19.18	62.47	53.14	39
HECHICK	D0267	1,443.0	3,639.87	2.0	5,058,686	5,357,383	298,697	2,175,193	0	299,483	2,494,596	2,511,033	0	317,340	2,828,573	333,977	8.90	69.03	51.38	11
CHEVEY	D0268	539.0	3,861.45	4.0	2,052,363	2,134,456	82,093	995,619	0	138,448	1,134,067	1,140,292	0	146,835	1,288,127	154,060	11.21	55.03	42.17	10
SEWARD	088																			
LIBERAL	D0480	3,653.0	2,965.02	4.0	10,284,160	11,270,681	986,471	3,376,328	0	959,972	4,336,500	4,611,286	0	1,018,125	5,629,411	1,292,911	12.35	64.26	52.12	19
KISMET-PLAINS	D0488	560.0	4,095.22	4.0	2,297,416	2,389,316	91,900	488,968	0	124,083	533,051	679,048	0	131,680	811,448	278,397	7.74	48.51	37.45	11
SHAWNEE	089																			
SERRAN	D0343	3,325.0	3,069.56	2.2	10,178,659	10,435,646	256,987	3,324,749	598	923,784	4,249,131	3,302,582	0	979,745	4,282,327	33,196	0.34	58.31	50.94	17
SILVER LAKE	D0372	610.0	4,283.34	4.0	2,540,399	2,717,349	168,768	1,437,961	0	178,959	1,616,920	1,594,794	0	189,880	1,784,594	167,674	15.39	54.76	43.84	24
ANDREW WASHINGTON	D0437	3,864.0	2,950.55	4.0	10,335,599	11,056,954	1,301,355	3,782,411	0	1,075,083	4,857,494	3,770,085	0	1,140,209	4,910,294	52,800	0.30	53.26	41.69	81
SHAWNEE HIGHLANDS	D0458	3,349.0	2,853.89	4.0	9,471,496	9,979,360	527,864	4,133,330	0	862,945	4,996,275	4,386,935	0	915,220	5,302,155	385,880	4.29	62.34	52.44	28
TIPEKA PUBLIC S	D0591	14,108.5	3,292.43	3.1	46,586,608	48,046,899	1,459,499	4,386,996	0	7,415,181	13,002,177	6,349,130	0	7,864,378	14,213,508	411,331	0.87	87.46	63.97	43
SHERIDAN	090																			
HEMIE COMMUNITY	D0412	518.5	4,281.10	4.0	2,188,369	2,267,384	87,215	818,940	0	137,482	956,422	956,059	0	145,810	1,101,869	145,447	6.92	69.86	50.78	30
SHERMAN	091																			
GRANDLAND	D0352	1,220.0	3,840.28	2.0	4,706,261	4,800,394	94,133	1,627,807	0	308,999	1,936,806	1,699,790	0	327,718	2,027,448	90,642	1.89	67.89	50.18	36
SMITH	092																			
SMITH CENTER	D0237	640.0	4,042.45	4.0	2,579,886	2,690,656	111,570	990,248	0	179,449	1,169,697	1,288,808	0	190,320	1,399,128	229,431	10.14	58.23	44.51	11
WEST SMITH COUN	D0238	213.0	4,699.47	4.0	1,000,987	1,041,027	40,040	483,977	0	49,476	533,453	560,320	0	52,473	612,793	79,340	10.74	68.61	53.76	12
STAFFORD	093																			
STAFFORD	D0349	298.0	4,929.41	2.0	1,439,389	1,498,344	58,955	509,721	0	83,168	592,889	651,252	0	88,206	739,438	146,569	10.51	74.21	51.57	22
ST JOHN-WADSWORTH	D0350	435.0	4,479.44	4.0	1,921,681	2,026,580	104,819	657,004	0	126,315	783,319	820,730	0	133,967	954,697	171,378	7.35	50.90	37.63	21
WACKSVILLE	D0351	298.0	5,394.27	2.0	1,607,493	1,639,644	32,151	172,955	0	81,344	254,299	271,574	0	86,272	357,846	103,547	3.53	47.33	34.74	23
STANTON	094																			
STANTON COUNTY	D0432	500.0	4,432.74	4.0	2,305,026	2,397,226	92,200	0	0	150,624	150,624	0	0	159,749	159,749	9,125	0.15	29.73	33.94	-4
STEVENS	095																			
ROSCHE PUBLIC S	D0209	160.0	7,890.33	2.0	1,092,821	1,287,702	195,681	0	0	37,425	37,425	0	0	39,692	39,692	2,267	0.04	15.98	21.98	-8
HUGHTON PUBLIC	D0210	915.0	4,834.50	2.0	4,370,390	4,512,039	141,649	0	0	287,967	287,967	0	0	305,411	305,411	17,444	0.11	20.46	23.15	-8
SUMNER	096																			
MELLINGTON	D0353	1,938.0	2,978.13	4.0	5,764,478	6,002,490	238,012	2,355,167	0	532,486	2,887,653	2,667,920	0	544,743	3,232,663	345,010	8.78	73.31	51.15	32
CONWAY SPRINGS	D0356	469.0	4,047.93	4.0	1,843,834	1,970,210	126,376	888,630	0	120,469	1,009,119	1,056,922	0	127,767	1,184,689	175,570	14.14	73.10	48.45	35
BELLE PLAINE	D0357	680.0	4,046.91	4.0	2,729,638	2,861,977	132,339	1,692,161	0	183,016	1,875,177	1,825,976	0	194,103	2,020,079	144,902	12.84	79.90	56.28	40
OXFORD	D0358	406.0	3,917.78	4.0	1,585,132	1,654,243	69,111	890,512	0	96,866	947,378	935,031	0	102,734	1,037,765	90,387	7.62	55.19	40.17	29
ARGONIA PUBLIC	D0359	206.0	4,811.87	3.1	1,032,146	1,064,195	32,049	288,632	0	60,116	348,748	324,870	0	63,758	388,628	39,880	3.64	72.18	55.42	28
CALDWELL	D0360	310.0	4,709.32	4.0	1,435,400	1,518,284	82,884	468,647	0	77,132	545,781	596,186	0	81,885	677,991	132,210	9.93	77.03	51.47	36
SMITH HAVEN	D0509	214.0	4,048.77	4.0	988,949	945,307	36,358	413,928	0	41,859	455,787	454,853	0	44,393	499,248	43,461	5.19	51.25	41.31	22

ESTIMATES UNDER SCHOOL DISTRICT EQUALIZATION (a)
AND PROPOSED CHANGES

SCHOOL DISTRICT EQUALIZATION ACT -- COMPARISON OF PRESENT LAW
WITH PROPOSED NEW PLAN FOR 1989-90

	Estimated Current Law 1988-89	Proposed Plan 1989-90
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority plus 1% petition	\$ -----	\$ 1,519,893
TOTAL	\$ 1,456,841	\$ 1,544,325
General State Aid Basic	\$ 488,527	\$ 526,561
Additional Guarantee	897	14,771
SUBTOTAL	\$ 489,424	\$ 541,332
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	6,966
TOTAL	\$ 489,424	\$ 548,298
Income Tax Rebate	151,564	158,200
TOTAL, General Aid & Rebate	\$ 640,988	\$ 706,498
Transportation Aid	42,404	44,300 (d)
GRAND TOTAL Increase over 1988-89	\$ 683,392	\$ 750,798 67,406
State Aid Ratio (b)	33.6%	35.5%
State Aid and Income Tax Ratio (c)	44.0%	45.7%
Est. Property Tax Increase	\$ 21,683	\$ 4,100
Est. KPERS Requirement	36,453	39,444
Est. KPERS Increase over 1988-89		2,991

- a) Based on latest information available
- b) General state aid divided by general fund budget
- c) General state aid plus income tax rebate divided by
general fund budgeted)
- d) Based on 96% entitlement as per Senate Subcommittee on Ways and Means

NOTE: The 1989 estimated assessed valuations have been used to prepare this printout. This data does not take into account hearings and appeals. The valuations will change, in some cases substantially, as a result of these hearings, appeals, and refinement of data.

PREPARED BY:

State Department of Education and
Legislative Research Department
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Date: March 28, 1989

	Current Law	Proposed Plan
Basic Budget Controls	3% - 9%*	2% - 4%* plus 1% protest petition
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	75% of Loss (state aid and income tax rebate)	100% of Loss (state aid and income tax rebate)
Local Effort Rate	1.919%	3.196%
District Wealth	One-year adjusted valuation and taxable income	One-year assessed val. and taxable income
Income Tax Rebate	23% of liability before credits for taxes paid to another state. 85% of rebate included as local effort	Same, except no deduction of income tax rebate
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & Dealer's Stamp Tax & IRB's	Prior year's motor vehicle & dealer's stamp tax & IRB in lieu payments as part of local effort	Same, except dealer's stamp tax is repealed
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, & bilingual ed.	Same
Enrollment Categories	0-199.9 200-399.9 400-1,799.9 1,800-9,999.9** 10,000 and over	0-199.9 200-399.9 400-1,799.9 1,800-9,999.9** 10,000 and over

*In addition, prior year's increases in social security, utilities, and unused budget authority.

**Plus an additional 2.5% for budget authority and state aid.

NOTE: Authorizes up to 2% of unused budget authority in 1989-90.

PROPOSED STATE AID PLANS
 1989-90 School Year
 (Amounts in Thousands)

	Actual <u>1988-89</u>	Proposed Plan <u>1989-90</u>
General Fund Budget Limitations	2%-4% plus 1% subject to protest petition	2%-4% plus 1% subject to protest petition
Est. General Fund Budget	1,456,841	1,544,325
Percent Budget Increase	6.6%	6.0%
General State Aid (including additional guarantee)	489,424	548,298
Income Tax Rebate (a)	151,564	158,200
Ratio of General State Aid and Income Tax Rebate to Budget	44.0%	45.7%
Est. Property Tax Increase (b)	21,683	4,100
Est. Property Tax Rate Increase	1.9 mills	0.3 mills
Est. Percent Increase in Teacher Salaries (b)	5.5%	5.0%

General Assumptions

- USD cash balance on July 1, 1989, is same as July 1, 1988
- Enrollment increase of 1.1% or approximately 4,309.5 students on September 20, 1989

(a) Based upon the current law

(b) Teacher salary increases will vary considerably from district to district. In many districts where the property tax exceeds two to three mills, such districts may not use their full budget authority.

U.S.D. ENROLLMENT
 (Excludes U.S.D. #207)

<u>FTE</u> 9-15-85	<u>FTE</u> 9-20-86	<u>FTE</u> 9-20-87	<u>FTE</u> 9-20-88	Est. FTE <u>9-20-89</u>
387,938.1	394,410.0	399,979.0	403,822.9	408,132.4

The preliminary values submitted to the Division of Property Valuation by the counties are for statistical purposes only. The appraisal estimates have not been adjusted to reflect changes made during informal hearings. These values could change dramatically when all clerical errors have been corrected and the formal appeal process is completed in each county.

COLUMN EXPLANATION

Column	1 - Estimated September 20, 1989, FTE enrollment	
	2 - 1988-89 estimated general fund budget per pupil	
	3 - 1989-90 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians	
	0-399.9 (use 200-399.9 category median)	\$ 4,864
	400-1,799.9 (use 200-399.9 category median with linear transition)	\$4,864 - 1.2764286 (E-400)
	1,800-9,999.9 (use 1,800-9,999.9 category median) plus 2.5% above median	\$ 3,077
	10,000 and over (use 10,000 and over category median)	\$ 3,329
	4 - 1988-89 estimated general fund budget	
	5 - 1989-90 estimated general fund budget	
	6 - Difference (Column 5 - 4)	
	7 - 1988-89 estimated general (basic) state aid	
	8 - 1988-89 estimated additional guarantee (grandfather clause)	
	9 - 1988-89 estimated income tax rebate	
	10 - 1988-89 estimated total state aid (Columns 7 + 8 + 9)	
	11 - 1989-90 estimated general (basic) state aid (District wealth will include one year's estimated assessed valuation and one year's taxable income.)	
	12 - 1989-90 estimated additional guarantee (grandfather clause)	
	13 - 1989-90 estimated income tax rebate	
	14 - 1989-90 estimated total state aid (Columns 11 + 12 + 13)	
	15 - Difference (Column 14 - 10)	
	16 - 1989-90 millage equivalency of Column 15 (Column 15 divided by assessed valuation)	
	17 - 1989-90 general fund mill rate	
	18 - 1989-90 estimated general fund mill rate based on the estimated assessed valuation (The mill rate assumes the cash balance will be at least equal to the amount used in preparing the 1988-89.)	
	19 - 1989-90 estimated percentage increase/decrease in assessed valuation following classification/reappraisal	

NOTE: The assessed valuation data used in estimating state aid and projecting the 1989-90 mill rates will change as a result of informal hearings and appeals. The assessed valuation for real estate is based upon valuations certified by the county appraisers to the Property Valuation Division as of March 1, 1989. Personal property and public service corporations have been estimated based upon 1988 values.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		BUDGET PER-			GENERAL FUND BUDGET				1988-89					ESTIMATED 1989-90				TAX RATE- %		
COUNTY NAME	#	EST	%	%	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	ESTI	ASSO	INC	
DISTRICT NAME	#	9-20-89	1988-89	INC	1988-89	1989-90	(5 - 4)	AID GUARANTEE	AID/ INCOME	STATE/ AID	AID GUARANTEE	AID GUARANTEE	INCOME	STATE/ AID	(14 - 10)	EQUIV	1988	1989	VAL	
ALLEN	001																			
NARRATON VALLEY	D0256	308.0	4.673.19	4.0	1,451,025	1,509,067	58,042	662,334	0	89,208	751,542	752,210	0	94,612	846,822	95,280	8.17	47.06	39.04	7
YOLA	D0257	1,750.0	3,003.16	4.0	5,243,326	5,463,738	222,232	2,836,731	0	369,410	3,226,161	2,909,024	0	391,788	3,300,812	74,651	2.35	60.38	60.12	10
HUMSOLDT	D0258	630.0	3,933.78	4.0	2,480,246	2,579,457	99,211	1,496,522	0	135,374	1,631,896	1,592,454	0	143,575	1,736,029	104,133	6.30	27.50	26.36	4
ANDERSON	002																			
GARNETT	D0365	930.0	4,002.28	4.0	3,908,226	4,064,554	156,328	1,695,138	0	279,964	1,975,102	1,814,520	0	296,924	2,111,444	136,342	4.58	46.33	46.44	-2
CHEST	D0479	250.0	4,752.14	4.0	1,390,800	1,379,871	-10,129	884,502	0	51,066	935,568	853,097	28,312	54,159	935,568	0	0.00	41.13	37.76	0
ATCHISON	003																			
ATCHISON CO COM	D0377	790.0	4,581.33	2.0	3,708,587	3,782,761	74,174	1,940,743	0	175,241	2,115,984	2,116,771	0	185,857	2,302,628	186,644	8.86	68.51	43.13	30
ATCHISON PUBLIC	D0409	1,675.0	3,277.78	2.0	5,499,791	5,609,790	109,999	2,224,623	0	573,872	2,798,495	2,159,232	30,627	608,636	2,798,495	0	0.00	68.03	67.19	4
BARBER	004																			
BARBER COUNTY N	D0254	785.0	3,904.87	4.0	3,119,991	3,244,787	124,796	839,901	0	229,267	1,069,168	1,131,081	0	243,156	1,374,237	305,069	7.63	50.91	36.32	18
SOUTH BARBER	D0255	813.5	4,932.02	2.0	1,539,778	1,577,112	37,334	193,228	0	84,548	277,776	428,895	0	89,670	518,565	240,789	10.15	58.67	39.18	15
BARTON	005																			
CLAFLIN	D0354	237.0	5,738.62	2.0	1,339,967	1,387,253	47,286	328,324	0	76,735	405,259	442,978	0	81,383	524,361	119,102	7.80	54.14	44.92	2
ELLIOTTWOOD PUBLI	D0355	554.0	4,506.28	4.0	2,494,676	2,596,338	101,662	1,150,813	0	149,992	1,300,805	1,252,481	0	159,078	1,411,559	110,754	5.07	43.63	37.70	10
GREAT BEND	D0428	3,210.0	2,985.30	4.0	9,724,013	10,112,972	388,959	2,370,227	0	1,084,795	3,455,022	2,317,089	0	1,150,510	3,467,599	12,577	0.11	66.98	54.66	30
HOTSPRING	D0431	731.0	4,070.91	4.0	2,967,690	3,094,871	127,181	1,148,542	0	197,958	1,346,500	1,463,663	0	209,950	1,673,613	327,113	12.23	52.21	38.88	3
KOURBON	006																			
FT SCOTT	D0234	2,020.0	2,893.98	4.0	5,927,448	6,164,549	237,101	2,496,113	0	584,648	3,080,761	2,533,906	0	620,065	3,153,971	73,210	1.61	60.54	53.34	23
UNIONTOWN	D0235	475.5	4,345.97	4.0	2,066,508	2,149,170	82,662	1,321,990	0	78,666	1,400,656	1,446,085	0	83,431	1,529,516	128,860	11.09	39.67	28.80	15
BROWN	007																			
HIANATHA	D0413	1,180.0	3,802.35	4.0	4,367,000	4,666,239	299,239	1,883,917	0	308,076	2,191,993	2,154,842	0	326,739	2,481,581	289,588	8.02	62.42	49.91	25
BROWN COUNTY	D0430	630.0	4,244.93	4.0	2,678,125	2,785,253	107,128	1,697,143	0	124,896	1,822,039	1,786,522	0	132,462	1,918,984	96,943	6.32	57.98	45.86	28
BUTLER	008																			
LETO	D0205	682.0	3,838.67	4.0	2,585,346	2,722,694	137,348	1,343,662	0	128,328	1,471,990	1,660,751	0	136,102	1,796,853	324,863	17.33	44.48	27.37	7
REININGTON-WHITE	D0206	489.5	4,753.63	2.0	2,326,901	2,373,439	46,538	783,221	0	142,064	925,285	1,062,917	0	150,670	1,213,587	288,302	14.32	66.81	40.59	15
CIRCLE	D0375	1,210.0	3,807.85	3.3	4,533,245	4,757,817	224,572	1,813,805	0	279,012	2,092,817	2,023,585	0	295,914	2,319,499	226,682	4.69	36.51	35.89	-1
ANDOVER	D0385	1,600.0	3,428.62	2.0	5,470,364	5,595,504	125,140	1,926,089	0	500,776	2,426,865	2,305,606	0	531,112	2,836,718	409,853	9.98	82.64	45.02	44
ROSE HILL PUBLIC	D0394	1,340.0	3,748.56	2.0	4,854,389	5,123,530	269,141	3,003,599	0	303,312	3,306,911	3,229,696	0	321,686	3,551,382	244,471	12.64	78.69	55.47	41
DOUGLASS PUBLIC	D0396	745.0	4,098.92	4.0	2,907,361	3,175,846	268,485	1,879,130	0	173,422	2,052,552	2,142,161	0	183,928	2,326,089	273,537	24.14	49.96	38.05	26
AUGUSTA	D0402	1,907.0	3,013.76	4.0	5,673,409	5,977,129	303,720	598,707	201,149	1,889,327	2,689,183	2,460,735	0	731,085	3,191,820	502,637	14.16	76.83	53.97	40
EL DORADO	D0490	2,000.0	2,957.44	4.0	6,018,099	6,258,823	240,724	1,984,836	0	716,806	2,701,642	2,802,034	0	760,229	2,762,263	60,621	1.25	68.46	63.94	13
FLINTHILLS	D0492	230.0	4,961.46	2.0	1,195,713	1,219,626	23,913	392,305	0	30,646	430,951	645,533	0	40,987	686,520	255,569	22.45	62.01	35.29	-4
CHASE	009																			
CHASE COUNTY	D0284	540.0	3,831.19	4.0	2,095,659	2,179,489	83,830	778,545	0	125,491	904,036	1,065,270	0	133,093	1,198,363	294,327	12.50	45.93	35.86	-5

COUNTY NAME DISTRICT NAME	#	(1) (2) (3)			(4) (5) (6) (7)				(8) (9) (10) (11)				(12) (13) (14) (15)				(16) (17)		(18)	(19)	
		EST ENROLL	%	I/MC	GENERAL FUND BUDGET			1988-89				ESTIMATED 1989-90				DIFF	HILLI	ESTI	I/MC		
		9-20-89	1988-89	I/MC	1988-89	EST. 1989-90	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE INCOME	TOTAL STATE AID	(14-10)	EQUITY 1988	1989	VAL		
CHAUTAQUA	010																				
CEDAR VALE	D0285	202.0	3.627.64	4.0	723,714	762,096	38,382	306,615		0	39,060	345,675	452,055	0	41,426	493,481	147,806	19.49	36.96	15.96	2
CHAUTAQUA COMM	D0286	483.0	4.382.33	4.0	2,096,944	2,201,330	104,386	1,131,300		0	90,656	1,221,956	1,401,765	0	96,148	1,497,913	275,957	20.96	33.94	12.61	12
CHEROKEE	011																				
RIVERTON	D0404	749.0	4.134.93	4.0	2,956,476	3,220,947	264,471	2,245,159		0	67,371	2,312,530	2,423,855	0	71,452	2,495,307	182,777	12.79	35.40	38.67	15
COLUMBUS	D0493	1,240.0	3.696.79	3.9	4,661,652	4,842,606	180,954	2,360,448		0	251,699	2,612,147	2,610,654	0	266,946	2,877,600	265,453	8.80	65.20	57.70	5
SALENA	D0499	700.0	4.445.77	2.8	3,112,041	3,199,483	87,442	2,430,880		0	126,212	2,557,092	2,412,199	11,035	133,858	2,557,092	0	0.00	45.10	57.32	17
BAXTER SPRINGS	D0508	870.0	4.131.16	4.0	3,672,600	3,819,508	146,908	2,485,909		0	206,635	2,692,544	2,522,749	0	219,153	2,741,902	49,358	3.72	44.00	43.67	27
CHEYENNE	012																				
CHEYLN	D0103	213.0	6.541.57	2.0	1,393,354	1,421,221	27,867	0		0	71,679	71,679	253,509	0	76,021	329,530	257,851	13.74	68.37	38.86	22
ST FRANCIS COMM	D0297	434.0	4.097.71	4.0	1,786,603	1,858,066	71,463	667,666		0	122,313	789,979	847,313	0	129,722	977,035	187,056	10.26	54.76	33.72	28
CLARK	013																				
MINNEOLA	D0219	200.5	5.049.74	2.0	979,650	1,032,721	53,071	197,886		0	60,226	258,112	338,432	0	63,874	402,306	144,194	10.11	43.50	33.41	2
ASHLAND	D0220	245.0	5.292.36	2.0	1,296,628	1,322,561	25,933	0		0	102,527	102,527	49,712	0	108,738	158,450	55,923	2.13	37.25	37.57	-6
CLAY	014																				
CLAY CENTER	D0379	1,550.5	3.318.20	4.0	5,158,138	5,364,471	206,333	2,209,635		0	437,313	2,646,948	2,427,179	0	463,805	2,890,984	244,036	6.79	44.96	39.82	7
CLOUD	015																				
CONCORDIA	D0333	1,335.0	3.648.20	2.0	4,934,192	5,032,869	98,677	2,514,886		0	394,399	2,909,285	2,420,309	70,685	418,291	2,909,285	0	0.00	55.98	61.56	-1
SOUTHERN CLOUD	D0334	258.0	5.059.25	2.0	1,305,287	1,331,394	26,107	609,659		0	71,351	681,010	669,748	0	75,673	745,421	64,411	5.85	32.17	30.94	-7
COFFEY	016																				
LEBO-WAVERLY	D0243	490.0	4.190.90	4.0	2,117,244	2,201,934	84,690	1,281,591		0	138,025	1,419,616	1,314,544	0	146,386	1,460,930	41,314	3.17	58.40	48.37	33
BURLINGTON	D0244	864.0	4.358.26	2.0	3,568,545	3,840,852	272,307	0		0	196,750	196,750	0	0	208,669	208,669	11,919	0.02	6.31	7.02	1
LEROU-CRIDDLEY	D0245	308.0	4.868.14	2.0	1,494,519	1,529,374	34,855	685,182		0	91,173	776,355	745,109	0	96,696	841,805	65,450	4.76	48.27	37.52	19
COMANCHE	017																				
COMANCHE COUNTY	D0300	420.0	5.168.51	2.0	2,189,380	2,233,168	43,788	481,415		0	117,018	598,433	673,378	0	124,107	797,485	199,052	6.99	47.00	39.72	-3
CONLEY	018																				
CENTRAL	D0462	410.0	4.006.43	4.0	1,603,374	1,708,343	104,969	872,135		0	77,862	949,997	1,091,922	0	82,579	1,174,501	224,504	19.63	44.89	30.89	-1
UDALL	D0463	365.0	4.114.79	4.0	1,464,865	1,561,974	97,109	840,400		0	105,887	946,287	948,629	0	112,301	1,060,930	114,643	14.04	61.86	46.97	23
WINFIELD	D0465	2,254.0	3.001.66	4.0	6,765,139	7,036,379	271,240	2,320,923		0	770,397	3,091,320	2,341,306	0	817,046	3,158,372	67,052	1.16	62.13	56.87	18
ARKANSAS CITY	D0470	3,050.0	2.985.54	4.0	9,032,444	9,470,128	437,684	3,839,770		0	623,128	4,662,898	4,363,045	0	872,991	5,236,036	573,138	9.61	63.38	53.16	8
DEXTER	D0471	165.0	5.568.50	2.0	910,449	937,179	26,730	446,503		0	31,673	478,176	597,268	0	33,592	630,860	152,684	26.75	52.81	28.60	-9
CRAWFORD	019																				
NORTHEAST	D0246	587.0	3.547.50	4.0	2,078,836	2,165,678	86,842	1,324,126		0	118,576	1,442,702	1,385,757	0	125,759	1,511,516	68,814	6.98	50.09	38.77	36
CHEWKEE	D0247	785.5	4.223.47	4.0	3,321,759	3,454,630	132,871	2,013,993		0	137,554	2,151,547	2,201,684	0	145,887	2,347,571	196,024	11.48	64.13	44.64	26
GIRARD	D0248	1,065.0	3.483.08	4.0	3,807,008	3,959,283	152,275	2,285,651		0	219,210	2,504,861	2,395,566	0	232,489	2,628,055	123,194	5.78	38.99	30.89	39
FRONTENAC PUBLI	D0249	425.0	4.429.25	4.0	1,866,929	1,957,729	90,800	1,110,282		0	111,153	1,221,435	1,146,366	0	117,886	1,264,252	42,817	5.02	52.80	44.15	36
PITTSBURG	D0250	2,745.0	3.067.75	2.3	8,370,364	8,615,292	244,928	2,995,659		0	928,344	3,924,003	3,061,601	0	984,581	4,046,182	122,179	2.06	75.83	59.05	30

COUNTY NAME	DISTRICT NAME	#	BUDGET PER-		GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE		Z	
			EST ENROLL	%	1988-89	EST. 1989-90	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILL	EST 1989 VAL		
DECATUR		020																		
DEERLH	D0294		575.0	4.085	2,361,624	2,456,084	94,460	710,153	0	163,252	873,405	962,124	0	173,141	1,135,265	261,860	9.48	46.94	29.28	24
PRAIRIE HEIGHTS	D0295		128.0	4.715	603,647	627,793	24,146	193,892	0	33,214	227,106	320,980	0	35,226	356,206	129,100	23.74	68.61	41.31	-1
DICKINSON		021																		
STARDON	D0393		290.0	3.880	1,705,272	1,739,379	34,107	749,869	0	92,454	842,323	880,731	0	98,055	978,786	136,463	12.28	59.02	37.94	12
ARILENE	D0435		1,390.0	3.482	4,829,266	5,034,383	205,119	2,320,929	0	422,057	2,742,986	2,288,015	7,347	447,624	2,742,986	0	0.00	63.89	56.62	29
CHAPMAN	D0473		1,230.0	3.407	4,209,171	4,377,536	168,365	2,033,639	0	228,749	2,262,388	2,247,940	0	242,606	2,490,546	228,158	6.27	48.24	38.91	14
RURAL VISTA	D0481		365.0	4.575	1,690,513	1,758,136	67,623	826,887	0	91,261	918,148	916,235	0	96,789	1,013,024	94,876	7.02	60.43	47.88	16
HERINGTON	D0487		560.1	3.747	2,177,419	2,264,512	87,093	1,408,685	0	132,659	1,541,344	1,443,409	0	140,695	1,584,104	42,760	3.51	56.51	48.52	32
DEWIPHAN		022																		
WATHERA	D0406		512.0	4.146	2,035,985	2,207,985	172,000	1,383,297	0	101,983	1,485,280	1,574,125	0	108,161	1,682,286	197,006	26.89	41.59	24.95	41
HIGHLAND	D0425		275.0	4.980	1,409,520	1,437,711	28,191	790,154	0	65,387	855,541	908,462	0	69,348	977,810	122,269	16.49	59.62	22.25	44
TROY PUBLIC SCH	D0429		382.0	4.178	1,621,240	1,686,089	64,849	1,036,533	0	96,099	1,132,632	1,134,468	0	101,920	1,236,388	103,756	16.31	39.87	22.23	31
MIDWAY SCHOOLS	D0433		190.0	4.907	1,035,407	1,056,114	20,707	343,089	0	55,729	398,818	510,167	0	59,105	569,272	170,454	21.22	75.96	29.11	36
ELWOOD	D0486		225.0	3.050	1,149,590	1,172,582	22,992	785,344	0	29,574	814,918	797,076	0	31,366	828,442	13,524	1.87	83.45	39.59	-14
DOUGLAS		023																		
BALDWIN CITY	D0348		940.0	3.910	3,644,307	3,823,018	178,711	1,927,645	0	232,466	2,160,111	2,151,945	0	246,548	2,398,493	238,382	11.40	78.97	43.22	64
EUDORA	D0491		820.0	4.232	3,364,041	3,609,525	245,484	2,141,990	0	194,562	2,336,552	2,390,479	0	206,348	2,596,827	260,275	23.61	48.66	31.77	41
LAWRENCE	D0497		8,120.0	3.449	27,219,273	28,567,216	1,347,943	4,268,733	0	3,321,308	7,590,041	433,506	3,614,029	3,522,506	7,590,041	0	0.00	80.28	44.84	96
EDWARDS		024																		
KIMSLEY-OFFERLE	D0347		387.9	3.088	1,973,761	2,013,236	39,475	522,859	0	230,889	753,748	517,785	0	244,876	762,661	8,913	0.47	73.18	62.46	23
LEWIS	D0502		184.0	4.731	870,681	905,508	34,827	180,805	0	69,590	250,395	208,646	0	73,806	282,452	32,057	2.11	44.58	34.64	29
ELK		025																		
WEST ELK	D0282		432.0	4.861	2,100,000	2,141,999	41,999	927,425	0	103,253	1,030,678	1,151,683	0	109,508	1,261,191	230,513	14.83	37.24	23.29	-8
ELK VALLEY	D0283		175.0	4.627	856,000	890,240	34,240	543,733	0	32,598	576,331	592,890	0	34,573	627,463	51,132	10.56	46.78	39.75	5
ELLIS		026																		
ELLIS	D0388		355.0	3.162	1,868,786	1,906,162	37,376	706,368	0	101,071	807,439	795,458	0	107,194	902,652	95,213	5.48	48.46	39.65	7
VICTORIA	D0432		390.0	4.177	1,658,571	1,724,913	66,342	796,450	0	77,913	874,363	997,345	0	82,633	1,079,978	205,615	15.36	36.78	20.12	2
HAYS	D0489		3,350.0	2.869	9,474,462	9,998,477	524,015	2,110,774	0	951,378	3,062,152	2,836,301	0	1,009,011	3,845,312	783,160	7.13	72.56	46.71	42
ELLSWORTH		027																		
ELLSWORTH	D0327		735.0	4.342	3,139,584	3,319,363	179,779	1,610,271	0	189,767	1,800,038	1,816,837	0	201,263	2,018,100	218,062	10.46	63.77	53.32	14
LOBBAIN	D0328		490.0	3.560	2,752,666	2,807,719	55,053	0	0	130,626	130,626	903,741	0	138,539	1,042,280	911,654	28.42	58.42	39.10	-24
FINNEY		028																		
HOLCOMB	D0363		688.0	4.698	2,986,002	3,297,336	311,334	0	0	84,160	84,160	0	0	89,258	89,258	5,098	0.05	27.58	32.53	-3
GARDEN CITY	D0457		6,192.0	3.069	18,304,803	19,433,840	1,129,037	6,923,247	0	1,620,901	8,544,148	7,578,320	0	1,719,092	9,297,412	753,264	4.10	53.39	49.26	20
FORD		029																		
SPEARVILLE-WIND	D0381		245.0	4.549	1,160,064	1,206,466	46,402	513,830	0	61,757	575,587	662,531	0	65,498	728,029	152,442	16.24	51.31	31.31	7
DODGE CITY	D0443		4,930.0	2.897	12,174,400	13,049,234	874,834	4,057,815	0	1,258,321	5,316,136	4,399,138	0	1,334,548	5,733,684	417,550	3.25	64.16	50.40	41
BUCKLIN	D0459		290.0	3.703	1,081,440	1,124,696	43,256	445,859	0	67,127	512,986	574,683	0	71,193	645,878	132,892	9.83	42.70	27.85	13

COUNTY NAME DISTRICT NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		BUDGET PER-			GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE-1 %		Z INC	
		ENROLL	%	INC	1988-89	EST. 1989-90	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE INCOME	TOTAL STATE AID	DIFF (14-10)	MILLI EQUIV	1988		1989
FRANKLIN	030																			
WEST FRANKLIN	D0287	760.0	4.063	4.0	3,072,000	3,211,783	139,783	1,882,045	0	129,043	2,011,088	2,098,553	0	136,860	2,235,413	224,325	14.36	55.27	38.08	17
CENTRAL HEIGHTS	D0288	505.0	4.191	4.0	2,075,000	2,201,598	126,598	1,323,367	0	102,032	1,425,399	1,474,817	0	108,213	1,583,030	157,631	16.00	36.98	27.78	15
WELLSVILLE	D0289	688.0	4.271	4.0	2,893,636	3,056,474	162,838	1,699,192	0	170,891	1,870,083	1,861,536	0	181,243	2,042,779	172,696	12.49	60.91	47.25	25
OTTAWA	D0290	2,166.0	2.909	4.0	6,273,946	6,553,161	281,215	2,840,987	0	578,517	3,419,504	2,989,074	0	613,562	3,602,636	183,132	4.32	65.65	57.29	19
GEARY	031																			
JUNCTION CITY	D0475	6,644.0	3.039	3.3	20,280,547	20,940,339	659,792	11,280,468	0	833,624	12,114,092	11,649,604	0	884,123	12,593,727	419,635	4.90	44.03	36.76	34
GOVE	032																			
GRINWELL PUBLIC	D0291	141.0	6.637	2.0	955,733	974,847	19,114	235,234	0	50,233	285,467	322,604	0	53,276	375,880	90,413	9.52	51.46	33.44	17
GRAINFIELD	D0292	200.0	6.040	2.0	1,205,012	1,232,192	27,180	299,594	0	66,160	365,754	454,031	0	70,168	524,199	158,445	12.57	74.78	47.78	19
QUINTER PUBLIC	D0293	845.5	4.233	4.0	1,462,506	1,521,005	58,499	689,264	0	70,574	759,838	859,376	0	74,849	934,225	174,387	13.64	45.58	35.18	-4
GRAHAM	033																			
WEST GRAHAM-MOR	D0280	125.5	6.844	2.0	862,434	879,682	17,248	233,056	0	26,714	260,570	346,886	0	28,332	375,218	114,648	13.51	52.64	34.89	5
HILL CITY	D0281	580.0	4.928	2.0	2,560,500	2,664,501	104,001	1,102,135	0	123,798	1,225,953	1,274,521	0	131,297	1,405,818	179,865	7.66	31.49	40.10	11
GRANT	034																			
ULYSSES	D0214	1,590.0	3.614	2.0	5,620,897	5,862,346	241,449	0	0	399,821	399,821	0	0	424,041	424,041	24,220	0.16	31.59	36.01	-7
GRAY	035																			
CIMARRON-ENSIGN	D0102	554.0	4.603	3.4	2,530,224	2,637,472	87,248	858,810	0	158,437	1,017,267	1,133,047	0	168,056	1,301,103	283,836	11.40	55.17	33.40	24
MONTEZUMA	D0371	200.0	4.938	2.0	1,086,487	1,108,217	21,730	249,884	0	93,680	343,564	302,911	0	99,355	402,266	58,702	4.78	62.00	55.94	14
COPELAND	D0476	132.5	7.840	2.0	960,416	1,059,593	99,177	0	0	45,518	45,518	161,539	0	48,275	209,814	164,296	13.58	79.95	62.03	15
INGALLS	D0477	240.0	3.989	4.0	1,013,410	1,053,943	40,533	369,483	0	49,243	418,726	500,351	0	52,226	532,577	133,851	9.72	37.90	29.34	17
GREELEY	036																			
GREELEY COUNTY	D0200	340.0	4.369	4.0	1,347,676	1,615,762	268,086	0	0	102,987	102,987	308,586	0	109,226	617,812	514,825	21.45	48.28	26.70	-8
GREENWOOD	037																			
MADISON-UTRICH	D0386	292.0	5.051	2.0	1,474,929	1,504,428	29,499	806,096	0	66,046	872,142	857,345	0	70,047	927,392	55,250	5.46	47.55	45.10	1
EUREKA	D0389	725.0	4.618	2.0	3,353,229	3,422,338	67,109	1,629,999	0	204,041	1,834,040	1,747,231	0	216,401	1,963,632	129,592	5.95	56.11	50.55	1
HAMILTON	D0390	132.0	5.121	2.0	670,959	689,602	18,643	300,482	0	19,271	319,753	358,192	0	20,438	378,630	58,877	8.33	40.94	31.85	2
HAMILTON	038																			
SYRACUSE	D0494	407.0	4.697	4.0	1,930,518	2,007,735	77,217	0	0	167,876	167,876	209,638	0	178,046	387,684	219,808	6.25	46.74	38.87	7
HARPER	039																			
ANTHONY-HARPER	D0361	1,020.0	4.019	3.0	4,144,587	4,268,072	123,485	1,427,551	0	279,988	1,707,539	1,589,313	0	296,949	1,886,262	178,723	4.18	53.26	44.82	13
ATTICA	D0511	222.0	4.702	4.0	1,043,911	1,085,667	41,756	493,493	0	47,174	540,667	496,495	0	50,032	546,527	5,840	0.45	32.11	35.16	2
HARVEY	040																			
BURTON	D0369	280.0	4.523	4.0	1,268,848	1,319,601	50,753	659,246	0	73,058	732,304	725,562	0	77,484	803,046	70,742	7.09	56.21	42.04	24
NEWTON	D0373	3,225.0	2.969	4.0	9,476,728	9,960,800	484,072	3,457,431	0	1,035,559	4,492,990	3,677,585	0	1,098,291	4,773,876	282,886	3.95	82.09	62.57	36
SEDMICK PUBLIC	D0439	412.0	4.776	3.6	1,953,778	2,039,219	85,441	1,208,066	0	126,631	1,334,697	1,290,205	0	134,302	1,424,507	89,810	12.27	58.53	40.71	36
HALSTEAD	D0440	723.5	4.411	3.4	3,125,440	3,298,895	173,455	1,560,166	0	184,152	1,744,318	1,832,424	0	193,308	2,027,732	283,414	14.62	71.03	48.41	25
HESSTON	D0460	745.0	4.274	4.0	3,134,996	3,311,510	176,514	1,566,885	0	168,416	1,735,301	1,936,329	0	178,618	2,114,947	379,646	19.85	52.39	52.34	-24

COUNTY NAME DISTRICT NAME	#	EST ENROLL 9-20-89	(3) % 1988-89	(4) GENERAL FUND BUDGET				(5) 1988-89				(6) ESTIMATED 1989-90				(7) TAX RATE				Z % INC ASSO VAL
				BUDGET PER-		EST.		DIFF		TOTAL		STATE		TOTAL		MILL		ESTI		
				1988-89	1988-89	1989-90	(5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	(14 - 10)	EQUIV 1988	1989	1988	
HASKELL																				
SUBLETT	041	510.0	4.095	30.4	2,057,890	2,172,146	114,256	198,586	0	160,950	359,536	398,973	0	170,700	569,673	210,137	4.75	31.79	29.13	-1
SATANTA	00307	377.0	5.515	23.2	2,026,296	2,120,823	94,527	0	0	119,849	119,849	0	0	127,109	127,109	7,260	0.10	23.56	27.30	-8
HODGEMAN																				
JETHRE	042	240.0	5.200	92.2	1,248,221	1,273,186	24,965	336,468	0	73,315	409,783	417,939	0	77,756	495,695	85,912	5.41	44.99	40.68	-1
HAWSTON	00228	149.5	5.939	39.2	884,970	908,748	23,778	338,009	0	31,420	369,429	392,213	0	33,323	425,336	56,107	5.81	41.74	41.90	-1
JACKSON																				
NORTH JACKSON	043	420.0	4.895	41.2	2,097,682	2,139,638	41,956	1,401,538	0	85,188	1,486,746	1,443,167	0	90,349	1,533,516	46,770	5.02	40.50	28.72	40
HOLTON	00336	970.0	4.022	36.4	3,694,136	4,057,753	363,617	2,201,301	0	251,484	2,452,785	2,376,419	0	266,718	2,643,137	190,352	10.47	50.11	54.45	29
HAYETTA	00337	752.0	4.447	43.2	3,344,469	3,411,358	66,889	2,324,645	0	149,736	2,474,381	2,310,753	4,821	158,807	2,474,381	0	0.00	47.80	42.28	42
JEFFERSON																				
VALLEY FALLS	044	468.0	3.797	67.4	1,775,790	1,848,403	72,613	1,164,808	0	103,563	1,268,371	1,255,551	0	109,837	1,365,388	97,017	12.26	47.02	28.99	40
JEFFERSON COUNTY	00339	415.0	4.566	87.4	1,890,683	1,971,059	80,376	1,191,677	0	89,943	1,281,620	1,272,739	0	95,392	1,368,131	86,511	8.72	54.77	35.01	52
JEFFERSON WEST	00340	710.0	4.514	20.2	3,234,425	3,299,110	64,685	1,854,374	0	215,312	2,069,686	1,866,833	0	228,355	2,095,188	25,502	1.85	66.84	46.74	47
BISMALUISA PUBLI	00341	532.0	4.129	39.4	2,153,476	2,284,711	131,235	1,227,124	0	123,467	1,350,591	1,407,022	0	130,946	1,537,968	187,377	16.20	62.16	42.20	25
MCLOUTH	00342	510.0	4.270	24.4	2,173,550	2,264,936	91,386	1,354,056	0	118,937	1,472,993	1,452,636	0	126,142	1,578,778	105,785	9.51	41.11	28.40	29
PERRY PUBLIC SC	00343	867.0	4.009	26.4	3,437,942	3,615,069	177,127	1,833,741	0	243,947	2,077,688	1,982,829	0	258,725	2,241,554	163,866	8.11	70.00	48.89	42
JEWELL																				
WHITE ROCK	045	182.0	6.725	39.2	1,334,989	1,361,690	26,701	373,527	0	50,588	424,115	479,698	0	53,653	533,351	109,236	9.32	64.09	48.57	10
HAWKATO	00278	280.0	4.645	97.4	1,399,792	1,455,783	55,991	818,241	0	79,487	897,728	835,241	0	84,302	919,543	21,815	2.76	50.55	50.97	9
JEWELL	00279	195.5	5.561	76.2	1,115,132	1,137,437	22,305	479,255	0	63,362	542,617	520,935	0	67,200	588,135	45,518	5.04	65.82	52.03	19
JOHNSON																				
SOUTHEAST JOHNS	046	8,146.0	3.964	73.2	29,000,000	32,942,587	3,942,587	5,998,067	0	2,321,166	7,919,233	0	5,457,455	2,461,778	7,919,233	0	0.00	93.35	43.25	174
SPRING HILL	00230	1,268.0	3.713	01.4	4,591,503	4,896,420	304,917	2,407,085	0	328,544	2,735,629	2,621,624	0	348,447	2,970,071	234,442	9.35	19.28	63.85	97
GARDNER-EDGERTS	00231	1,646.5	3.577	73.2	5,894,304	6,012,189	117,885	2,330,517	0	531,061	2,861,578	2,013,490	284,856	563,232	2,861,578	0	0.00	80.83	56.72	51
DESOTO	00232	1,674.0	3.403	60.2	5,630,912	5,811,576	180,664	2,599,283	0	384,513	2,983,796	2,288,383	287,607	407,806	2,983,796	0	0.00	91.22	44.34	123
BLAINE	00233	13,390.0	3.787	46.2	48,000,000	51,728,382	3,728,382	18,663,081	0	4,131,636	22,794,717	17,582,680	830,115	4,381,922	22,794,717	0	0.00	92.94	60.12	87
SHAWNEE MISSION	00312	28,867.7	8.756	76.2	108,396,023	110,618,140	2,222,117	0	0	30,004,716	30,004,716	0	0	31,822,942	31,822,942	1,817,626	1.21	76.29	40.92	85
KEARNY																				
LAKIN	047	686.5	4.277	33.4	2,947,083	3,064,961	117,878	0	0	186,581	186,581	0	0	197,884	197,884	11,303	0.10	21.60	24.90	-7
DEERFIELD	00216	258.0	5.131	48.2	1,298,265	1,350,480	52,135	10,400	0	48,612	59,012	0	7,455	51,557	59,012	0	0.00	26.91	30.86	-5
KINGMAN																				
KINGMAN	048	1,094.0	3.930	85.3	4,319,611	4,452,018	132,407	1,167,828	0	311,779	1,479,607	1,377,242	0	330,666	1,707,908	228,301	4.15	51.80	42.57	14
CUMMINGS	00332	323.0	5.682	97.2	1,821,893	1,883,905	62,512	182,273	0	73,452	255,725	187,699	0	77,902	265,601	9,876	0.28	44.61	44.76	5
KIOWA																				
GREENSBURG	049	415.0	4.156	73.4	1,737,936	1,807,455	69,519	663,654	0	123,702	787,356	770,602	0	131,196	901,798	114,442	5.56	33.44	30.98	2
MULLINVILLE	00424	116.0	8.338	91.2	971,483	990,913	19,430	20,963	0	28,704	49,667	135,478	0	30,443	165,921	116,254	9.21	61.73	51.90	-2
HAWILAND PUBLIC	00474	153.0	6.722	78.2	1,048,754	1,069,729	20,975	190,836	0	42,791	233,627	344,952	0	45,383	390,335	156,788	13.14	69.50	52.27	2

COUNTY NAME DISTRICT NAME	#	BUDGET PER-			GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				DIFF (14 - 10)	MILLI EQUIV	TAX RATE		Z INC ASSO VAL
		EST ENROLL	% INC	% INC	EST. 1988-89	EST. 1989-90	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	1988			1989		
LABETTE 050																					
PARSONS	00503	1,863.7	3,078.15	2.0	6,007,619	6,096,689	89,070	2,932,864	0	598,083	3,530,947	2,647,696	248,937	634,314	3,530,947	0	0.00	67.29	61.20	17	
OSWEGO	00504	473.0	4,537.40	4.0	2,146,189	2,232,040	85,851	1,479,346	0	89,314	1,568,660	1,480,606	0	94,724	1,575,390	6,670	0.59	37.44	44.30	9	
CHEYEA	00505	320.0	4,732.35	4.0	1,481,287	1,574,992	93,705	1,097,418	0	47,927	1,145,345	1,150,802	0	50,830	1,201,632	56,287	9.48	40.79	44.68	14	
LABETTE COUNTY	00504	1,612.0	3,401.84	2.0	5,486,143	5,595,875	109,732	3,131,672	0	268,926	3,400,598	3,452,233	0	285,217	3,737,450	336,852	11.74	49.23	35.65	5	
LAKE 051																					
HEALY PUBLIC SC	00468	97.5	6,045.78	2.0	653,967	667,854	11,887	0	0	62,772	62,772	29,460	0	66,575	96,035	33,263	3.54	53.80	56.92	-8	
DIGHTON	00482	348.0	4,721.01	4.0	1,701,923	1,806,825	104,902	210,242	0	130,801	341,043	628,390	0	138,725	767,115	426,072	22.23	49.66	30.45	-4	
LEAVENWORTH 052																					
EASTON	00449	642.5	3,793.95	4.0	2,437,613	2,535,119	97,506	1,287,437	0	129,507	1,416,944	1,516,914	0	137,352	1,654,266	237,322	15.90	61.62	30.28	37	
LEAVENWORTH	00453	4,267.8	2,956.62	4.0	12,526,030	13,122,973	596,943	4,801,708	0	1,240,919	6,042,627	4,763,599	0	1,316,091	8,079,690	37,043	0.35	80.35	54.66	65	
BASEHUR-LINWOOD	00458	1,175.0	3,887.11	2.5	4,466,295	4,683,679	217,384	2,114,955	0	306,192	2,421,147	2,398,578	0	324,740	2,721,318	300,171	12.12	78.14	41.17	57	
TONGANOHIE	00464	1,300.0	3,664.63	4.0	4,650,410	4,954,586	304,176	2,457,125	0	324,701	2,781,826	2,736,478	0	344,371	3,080,849	299,023	11.31	70.53	46.23	52	
LAWSON	00469	1,595.0	3,578.19	2.0	5,560,500	5,821,351	260,851	3,402,582	0	270,296	3,672,878	3,521,393	0	286,670	3,808,063	135,185	4.46	50.50	34.19	76	
LINCOLN 053																					
LINCOLN	00298	450.0	4,406.86	4.0	1,928,000	2,062,409	134,409	921,136	0	114,087	1,035,223	1,061,106	0	120,998	1,182,104	146,881	8.94	36.90	39.45	-8	
SYLVAN GROVE	00299	215.0	4,341.82	4.0	924,808	970,830	46,022	440,845	0	44,038	484,883	536,663	0	46,704	583,369	98,486	10.40	38.63	32.74	-5	
LITW 054																					
PLEASANTON	00344	402.0	4,639.24	4.0	1,902,089	1,978,172	76,083	1,322,747	0	78,922	1,401,669	1,417,442	0	83,703	1,501,145	99,476	14.49	42.52	29.83	22	
JAYHAWK	00346	540.0	4,239.12	4.0	2,287,004	2,380,687	93,683	1,085,479	0	116,153	1,201,632	1,451,548	0	123,189	1,574,737	373,105	23.98	53.75	21.02	16	
PRAIRIE VIEW	00362	815.0	4,367.27	2.0	3,560,199	3,631,406	71,207	56,923	0	171,056	227,979	0	46,561	181,418	227,979	0	0.00	38.67	29.00	8	
LOGAN 055																					
DAKLEY	00274	477.0	4,335.93	4.0	2,168,622	2,260,107	91,485	579,870	0	145,766	725,636	794,553	0	154,596	949,149	223,513	8.52	53.29	43.03	13	
TRIPLAINS	00275	113.0	4,444.44	2.0	734,000	769,080	15,080	0	604	31,200	31,804	122,327	0	33,090	155,617	123,813	18.61	53.25	35.83	14	
LYON 056																					
NORTH LYON COUN	00251	654.4	4,021.26	4.0	2,711,937	2,820,415	108,478	1,471,934	0	138,617	1,610,551	1,582,366	0	147,014	1,729,380	118,829	5.89	49.33	42.66	12	
SOUTHERN LYON C	00252	500.0	4,375.09	4.0	2,189,732	2,277,320	87,588	1,116,704	0	126,409	1,243,113	1,227,354	0	134,067	1,361,421	118,308	7.48	51.13	41.75	11	
EMPORIA	00253	4,513.1	2,930.57	4.0	13,183,465	13,754,981	571,516	5,183,623	0	1,403,061	6,586,684	5,391,141	0	1,488,056	6,879,197	292,513	2.96	65.28	57.11	19	
MARION 057																					
CENTRE	00397	280.0	5,138.66	2.0	1,541,598	1,572,429	30,831	630,700	0	67,403	698,103	747,821	0	71,486	819,307	121,204	8.99	41.02	30.18	1	
PEARODY-BURNS	00398	386.0	4,923.48	2.0	1,942,313	1,981,159	38,846	982,329	0	107,708	1,090,037	1,080,907	0	114,233	1,195,140	105,103	8.27	52.00	38.41	13	
MARION	00408	533.0	4,398.51	4.0	2,431,498	2,529,471	98,173	1,190,960	0	172,193	1,363,153	1,299,734	0	182,624	1,482,358	119,205	7.36	52.55	44.23	12	
DURHAM-HILLSBOR	00410	580.0	4,467.43	4.0	2,606,745	2,711,017	104,272	1,194,988	0	162,516	1,357,504	1,329,267	0	172,361	1,501,628	144,124	7.30	53.00	41.41	18	
GOESSEL	00411	246.0	4,444.04	4.0	1,109,233	1,153,601	44,368	648,993	0	46,934	693,927	727,565	0	49,777	777,342	81,415	11.46	58.15	42.42	17	
MARSHALL 058																					
MARYSVILLE	00364	910.0	4,015.45	4.0	3,623,944	3,800,224	176,280	1,315,236	0	360,601	1,675,837	1,320,300	0	382,445	1,702,745	26,908	0.82	58.07	53.79	21	
VERMILLION	00380	598.0	4,291.73	4.0	2,510,661	2,669,113	158,452	1,299,124	0	139,508	1,438,632	1,451,073	0	147,959	1,599,032	160,400	8.13	47.62	37.23	28	
ARTELL	00488	321.5	4,771.73	4.0	1,579,443	1,642,184	62,741	782,671	0	79,512	862,183	816,361	0	84,329	900,690	38,507	2.88	53.69	43.21	30	
VALLEY HEIGHTS	00498	410.0	4,132.35	4.0	1,886,000	1,762,032	78,032	892,489	0	100,939	993,428	1,074,113	0	107,054	1,181,167	187,739	18.44	53.06	36.78	-1	

COUNTY NAME DISTRICT NAME	#	BUDGET PER-		GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE-		Z INC		
		EST		1988-89	1989-90	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV	1988		1989	
		9-20-89	%																	1988-89
MCPHERSON																				
MCPHERSON	059																			
LINDSBORG	D0400	815.0	3,892.14	4.0	3,170,148	3,298,981	128,833	1,306,072	0	226,611	1,532,683	1,516,448	0	240,339	1,756,787	224,104	7.97	56.64	44.42	17
MCPHERSON	D0418	2,360.0	3,036.39	3.4	7,002,229	7,406,954	404,725	1,155,428	0	807,296	1,962,724	2,057,553	0	856,200	2,913,753	951,029	13.83	58.49	53.06	-10
CANTON-GALVA	D0419	395.0	4,722.61	4.0	1,870,152	1,944,958	74,806	822,456	0	128,607	951,063	934,348	0	136,398	1,070,746	119,683	8.72	45.35	37.63	6
NORWADIDGE	D0423	420.0	4,635.16	4.0	1,934,217	2,033,375	99,158	637,293	0	150,658	787,933	852,733	0	159,785	1,012,318	224,363	13.53	61.90	47.64	3
IRMAN	D0448	408.0	4,670.56	4.0	1,882,235	1,981,811	99,576	908,690	0	104,475	1,013,165	1,048,909	0	110,804	1,159,713	146,548	10.42	54.77	43.86	12
NEADE																				
NEADE	060																			
FIDLER	D0223	145.5	5,638.46	2.0	913,841	932,118	18,277	96,867	0	62,438	159,305	215,167	0	66,220	281,387	122,082	11.13	60.07	40.52	11
NEADE	D0226	403.0	4,536.82	4.0	1,836,398	1,909,833	73,435	0	0	133,296	133,296	0	0	141,371	141,371	8,075	0.15	31.52	33.03	1
MIAMI																				
MIAMI	061																			
OSAWATOMIE	D0367	1,095.0	3,630.83	4.0	4,047,643	4,209,332	161,907	2,506,730	0	239,089	2,745,819	2,611,203	0	253,573	2,864,776	118,957	6.00	52.79	44.89	25
PADUA	D0368	1,635.5	3,632.44	2.0	5,559,448	6,059,675	500,227	2,049,710	0	525,853	2,575,563	2,346,889	0	557,708	2,904,597	329,034	8.58	78.73	63.17	34
LOUISBURG	D0416	1,050.0	3,923.33	4.0	4,101,843	4,284,278	182,430	2,039,751	0	295,421	2,335,172	2,188,050	0	313,317	2,501,367	166,195	3.80	56.67	40.48	37
MITCHELL																				
MITCHELL	062																			
MACDONA	D0272	535.0	4,312.41	4.0	2,378,294	2,489,125	110,831	1,133,040	0	168,158	1,321,218	1,340,040	0	178,345	1,518,365	197,167	12.22	57.14	50.10	0
BELOIT	D0273	780.6	4,261.26	4.0	3,326,340	3,459,393	133,053	1,315,939	0	254,725	1,570,684	1,578,800	0	270,156	1,848,956	278,272	10.88	38.25	30.41	2
MONTGOMERY																				
MONTGOMERY	063																			
CANEY VALLEY	D0436	780.0	4,354.17	2.0	3,496,399	3,566,324	69,925	2,333,524	0	133,350	2,486,874	2,346,968	0	141,428	2,488,396	1,522	0.09	39.75	38.96	17
COFFEYVILLE	D0445	2,762.0	3,161.48	2.0	8,730,744	8,906,649	175,905	4,137,907	0	687,853	4,845,760	3,950,073	166,165	729,522	4,845,760	0	0.00	62.62	56.53	18
INDEPENDENCE	D0446	2,317.0	2,975.88	4.0	6,889,753	7,170,930	281,177	2,641,858	0	675,404	3,317,262	2,577,748	23,195	716,319	3,317,262	0	0.00	59.73	54.17	23
CHEERYVALE	D0447	622.0	4,581.99	2.0	2,850,000	2,906,998	56,998	2,004,576	0	116,388	2,120,964	2,022,785	0	123,439	2,146,224	25,260	2.54	40.26	37.37	17
MORRIS																				
MORRIS COUNTY	064																			
MORRIS COUNTY	D0417	1,015.0	3,738.85	4.0	3,796,804	3,948,670	151,866	2,012,724	0	238,838	2,251,562	2,076,900	0	253,306	2,330,206	78,644	2.53	38.50	37.12	16
MORTON																				
MORTON	065																			
ROLLA	D0217	215.0	6,733.38	2.0	1,384,484	1,481,060	96,576	0	0	53,603	53,603	0	0	56,850	56,850	3,247	0.06	21.84	26.42	-8
ELKHART	D0218	615.0	4,383.83	4.0	2,566,735	2,803,896	237,161	632,002	0	186,966	818,968	815,721	0	198,292	1,014,013	195,045	4.68	37.35	40.48	-4
MORRIS																				
MORRIS	066																			
SABETHA	D0441	998.0	3,918.15	4.0	3,910,311	4,066,730	156,419	2,077,109	0	273,801	2,350,910	2,142,425	0	290,387	2,432,812	81,902	2.98	55.97	47.62	26
MORRIS VALLEY S & B	D0442	381.0	5,309.87	2.0	1,923,766	2,063,523	139,757	777,472	0	144,610	922,082	702,408	66,304	153,370	922,082	0	0.00	47.91	44.95	43
MORRIS VALLEY S & B	D0451	216.0	5,460.99	2.0	1,155,000	1,203,165	48,165	746,063	0	36,139	782,202	777,962	0	38,328	816,290	34,088	4.95	28.48	24.99	32
MORRIS																				
MORRIS	067																			
ERIE-ST PAUL	D0101	1,105.0	3,934.48	2.1	4,387,500	4,479,631	92,131	2,476,280	0	205,532	2,681,832	2,706,212	0	218,004	2,924,216	242,384	9.87	51.23	37.01	12
CHARUTE PUBLIC	D0413	1,902.0	8,233.11	2.0	4,187,412	4,311,139	123,747	2,716,351	0	460,791	3,177,342	2,935,594	0	488,705	3,424,299	246,957	6.16	76.64	65.72	9
NESS																				
NESS	068																			
NESS TREES LA CO	D0301	97.5	7,924.08	2.0	756,750	788,030	31,300	51,722	0	27,360	79,282	152,117	0	29,230	181,947	102,065	10.95	68.37	61.59	-6
SHINY HILL	D0302	192.0	5,345.35	2.0	1,038,380	1,079,347	21,167	397,733	0	50,636	448,391	445,415	0	53,703	499,118	50,727	4.32	39.27	38.29	-7
NESS CITY	D0303	338.0	4,705.61	4.0	1,584,378	1,654,115	69,737	318,991	0	136,232	455,223	452,020	0	144,485	596,505	141,282	6.91	48.03	45.04	-9
BAZINE	D0304	125.0	6,168.95	2.0	793,300	809,167	15,867	208,876	0	30,031	238,907	283,380	0	31,850	315,230	76,323	8.51	57.56	48.99	-2

COUNTY NAME DISTRICT NAME	#	BUDGET PER		GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE - %		Z INC ASSD VAL	
		EST	%	1988-89	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST		
		1988-89	1988-89	1988-89	1989-90	(5 - 4)	AID	GUARANTEE	AID/	STATE/	AID	GUARANTEE	AID/	STATE/	(14 - 10)	EQUIV	1988		1989
MORTON																			
MORTON COMMUNIT	D0211	695.0	4.496	3,189,958	3,253,753	63,795	1,809,805	0	211,061	2,020,864	1,829,090	0	223,847	2,052,937	32,071	2.07	53.65	52.31	8
NORTHERN VALLEY	D0212	170.1	5.315	1,004,566	1,024,656	20,090	475,151	0	45,883	521,034	495,224	0	46,663	543,887	22,853	2.97	61.43	55.10	10
WEST SULLYVA VA	D0213	110.0	6.986	813,972	830,251	16,279	181,544	0	41,679	223,223	200,085	0	44,204	244,289	21,066	2.58	64.80	49.34	29
OSAGE																			
OSAGE CITY	D0420	600.0	4.369	2,643,646	2,749,392	105,746	1,516,992	0	190,806	1,707,798	1,608,802	0	202,365	1,811,167	103,369	8.13	30.97	29.68	6
LYNDON	D0421	345.0	4.715	1,709,436	1,790,077	80,641	1,000,834	0	104,329	1,105,163	1,062,589	0	110,649	1,173,238	68,075	8.14	46.99	45.99	13
SANTA FE TRAIL	D0434	1,216.5	3.770	4,547,535	4,758,668	211,133	2,932,164	0	272,327	3,204,491	3,021,760	0	286,424	3,310,584	106,093	5.72	54.46	50.64	28
BURLINGAME PUBL	D0454	342.0	4.877	1,629,209	1,701,597	72,388	1,138,030	0	77,037	1,215,067	1,189,684	0	81,704	1,271,388	56,321	10.01	42.82	40.06	19
MARSH DES CYGN	D0456	305.0	4.816	1,493,253	1,537,997	44,744	989,105	0	62,112	1,051,217	1,069,482	0	65,875	1,135,357	84,140	14.26	44.00	36.10	-2
OSKORNE																			
OSKORNE COUNTY	D0392	465.0	4.386	2,118,755	2,203,509	84,754	1,023,671	0	137,518	1,161,189	1,188,721	0	145,849	1,334,570	173,381	12.44	34.94	31.84	-15
OTTAWA																			
NORTH OTTAWA CD	D0239	638.0	3.841	2,472,272	2,571,162	98,890	1,215,173	0	169,900	1,365,073	1,427,170	0	180,192	1,607,362	222,289	12.39	36.35	35.45	-19
TWIN VALLEY	D0240	465.0	4.241	2,061,500	2,143,960	82,460	1,282,699	0	91,189	1,373,888	1,420,926	0	96,713	1,517,639	143,751	11.97	38.70	35.76	-8
PANTEE																			
FT LARNED	D0495	1,135.3	3.824	4,323,218	4,516,030	192,812	1,602,973	0	358,593	1,961,566	1,704,751	0	380,316	2,085,067	123,501	3.00	63.13	54.70	19
PANTEE HEIGHTS	D0496	148.0	7.136	1,084,773	1,106,467	21,694	116,522	0	54,760	171,282	232,255	0	58,077	290,332	119,050	9.95	71.19	49.68	15
PHILLIPS																			
EASTERN HEIGHTS	D0324	166.0	4.942	822,867	839,323	16,456	415,851	0	40,764	456,615	452,821	0	43,233	496,054	39,439	5.72	49.36	38.94	12
PHILLIPSBURG	D0325	710.0	4.211	3,013,108	3,133,632	120,524	1,457,870	0	221,129	1,678,999	1,472,640	0	234,525	1,707,165	28,166	1.20	50.37	53.53	4
LOGAN	D0326	215.0	5.634	1,321,246	1,347,672	26,426	537,942	0	66,895	604,637	569,301	0	70,735	640,036	35,399	2.94	36.63	37.91	-4
POTTAWATOMIE																			
WYBECD	D0320	1,267.0	3.813	4,701,686	4,927,958	226,272	2,851,425	0	293,996	3,145,421	3,078,286	0	311,806	3,390,092	244,671	11.49	36.01	31.67	10
KAW VALLEY	D0321	1,028.0	4.574	4,674,840	4,768,335	93,495	0	0	287,631	287,631	0	0	305,055	305,055	17,424	0.08	17.54	17.71	2
WAGAH-AVERSUIL	D0322	409.5	4.480	1,850,369	1,924,382	74,013	1,053,890	0	91,296	1,145,186	1,209,737	0	96,827	1,306,564	161,378	14.66	61.39	47.67	3
WESTMORELAND	D0323	583.0	4.048	2,355,370	2,451,684	96,314	1,459,008	0	117,911	1,576,919	1,664,751	0	125,054	1,789,805	212,886	19.95	70.89	47.94	10
PRATT																			
PRATT	D0382	1,340.0	3.305	4,469,414	4,648,190	178,776	1,442,705	0	498,282	1,940,987	1,590,639	0	528,467	2,119,106	178,119	4.08	47.96	43.42	10
SKYLINE SCHOOLS	D0438	373.0	4.372	1,609,063	1,705,256	96,193	571,151	0	56,660	627,811	827,909	0	60,092	888,001	260,190	12.24	42.28	28.42	7
RAHLINS																			
MERIDIAN	D0317	74.0	6.094	450,956	459,975	9,019	110,554	0	21,570	132,124	155,329	0	22,877	178,206	46,082	9.20	69.30	52.16	11
ATHWOOD	D0318	465.0	4.652	2,175,974	2,263,013	87,039	962,621	0	134,686	1,097,307	1,048,569	0	142,845	1,191,414	94,107	4.88	61.92	46.84	26
RENO																			
HUTCHINSON PUBL	D0308	4,900.0	3.090	15,167,596	15,470,977	303,381	3,741,177	0	1,970,547	5,711,724	3,435,662	186,143	2,089,919	5,711,724	0	0.00	68.36	57.03	22
NICKERSON	D0309	1,470.0	3.478	5,124,273	5,250,184	125,911	2,579,029	0	305,120	2,884,149	2,676,049	0	323,604	2,999,633	115,504	3.05	52.63	45.76	16
FAIRFIELD	D0310	475.0	4.869	2,342,081	2,388,920	46,839	905,994	0	112,286	1,018,280	988,573	0	119,088	1,107,661	89,381	3.65	50.76	37.13	28
PRETTY PRAIRIE	D0311	256.0	5.589	1,414,252	1,459,643	45,391	604,195	0	72,100	676,295	677,601	0	76,468	754,069	77,774	7.02	60.80	42.97	26
WAVEN PUBLIC SC	D0312	1,126.5	3.917	4,411,135	4,524,092	112,957	2,066,265	0	243,407	2,309,672	2,310,077	0	258,152	2,568,229	258,557	7.18	45.61	32.65	14

COUNTY NAME DISTRICT NAME	REMO	EST ENROLL 9-20-89	(3) 1988-89 % INC	GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE		2 % INC ASST VAL		
				(4) 1988-89	(5) 1989-90	(6) DIFF (5 - 4)	(7) BASIC AID	(8) ADDITIONAL GUARANTEE	(9) STATE AID/ INCOME	(10) TOTAL STATE AID	(11) BASIC AID	(12) ADDITIONAL GUARANTEE	(13) STATE AID/ INCOME	(14) TOTAL STATE AID	(15) DIFF (14 - 10)	(16) MILL EQUIV	(17) 1988		(18) 1989	
																				(19)
REPUBLIC	078																			
BURLER	D0313	2,133.0	3,012.73	4.0	6,426,152	6,683,201	257,049	2,920,483	0	475,053	3,395,536	2,890,754	951	503,831	3,395,536	0	0.00	57.27	48.54	31
PIRE VALLEY	079																			
BELLEVILLE	D0426	248.0	5,157.89	2.0	1,274,000	1,304,740	30,740	580,801	0	69,595	650,396	595,431	0	73,811	669,242	18,844	1.56	52.32	42.24	28
CUBA	D0427	422.5	4,235.70	4.0	2,640,958	2,746,599	105,641	1,190,208	0	199,246	1,389,454	1,298,855	0	211,916	1,510,171	120,717	6.15	50.79	49.31	-1
	D0455	128.0	6,949.90	2.0	926,997	945,537	18,540	245,530	0	51,080	296,610	360,648	0	54,174	414,822	118,212	18.16	67.08	51.30	-9
STERLINGS	080																			
CHASE	D0376	530.0	4,740.37	2.0	2,474,000	2,562,645	88,645	1,407,200	0	140,787	1,547,987	1,394,514	4,157	149,316	1,547,987	0	0.00	42.06	42.88	15
LYONS	D0401	178.0	6,665.84	2.0	1,143,191	1,176,255	33,064	227,411	0	53,479	280,890	283,201	0	56,719	339,920	59,030	4.21	49.75	46.78	0
LITTLE RIVER	D0405	785.1	4,271.54	4.0	3,272,000	3,487,728	215,728	1,721,251	0	240,384	1,961,635	1,777,149	0	254,946	2,032,095	70,460	3.16	47.72	58.48	-4
	D0444	382.0	4,629.68	4.0	1,736,131	1,839,280	103,149	580,631	0	85,081	665,712	763,979	0	90,235	854,214	188,502	8.42	38.79	35.83	-6
RILEY COUNTY	081																			
HARRITAN	D0378	545.0	3,832.14	4.0	2,048,281	2,172,059	123,778	1,216,322	0	112,623	1,328,945	1,399,400	0	119,445	1,518,845	189,900	16.61	53.39	35.79	16
BLUE VALLEY	D0383	6,000.0	2,806.48	4.0	16,602,282	17,512,440	910,158	4,759,288	0	1,909,752	6,669,040	5,235,984	0	2,025,441	7,261,425	592,385	3.48	68.82	54.44	30
	D0384	263.0	4,364.77	4.0	1,132,657	1,193,852	61,195	532,478	0	55,324	587,802	698,379	0	58,675	757,054	169,252	18.71	59.29	33.68	15
ROOKS	082																			
PLAID	D0269	182.0	5,688.68	2.0	1,080,849	1,102,466	21,617	234,693	0	62,372	297,065	234,399	0	66,150	300,549	3,484	0.23	52.17	53.32	-1
PLAINVILLE	D0270	450.0	4,706.11	3.2	2,265,991	2,337,764	71,773	899,657	0	118,842	1,018,499	905,621	0	126,041	1,031,662	13,163	0.54	41.52	42.96	1
STOCKTON	D0271	410.0	4,245.72	4.0	1,738,622	1,810,376	71,754	581,943	0	98,205	680,148	808,588	0	104,154	912,742	232,594	11.70	44.83	31.34	3
RUSH	083																			
LACROSSE	D0395	342.5	5,106.75	2.0	1,851,198	1,888,223	37,025	398,731	0	121,015	519,746	501,767	0	128,346	630,113	110,367	4.88	43.62	42.84	-9
OTTIS-BLISON	D0403	324.0	5,094.07	2.0	1,721,794	1,756,231	34,437	684,548	0	87,982	774,530	777,263	0	93,312	870,575	96,045	6.01	43.17	41.19	-5
RUSSELL	084																			
PARADISE	D0399	170.0	6,290.07	2.0	1,050,441	1,090,698	40,257	32,025	0	32,570	64,595	190,814	0	34,543	225,357	160,762	9.46	47.22	40.82	-8
RUSSELL COUNTY	D0407	1,217.0	4,362.04	2.0	5,459,098	5,568,274	109,176	1,165,630	0	382,781	1,548,411	1,370,779	0	405,969	1,776,748	228,337	3.77	61.67	49.59	17
SALINE	085																			
SALINA	D0305	6,690.0	2,940.39	4.0	19,670,007	20,458,087	788,080	4,664,347	0	2,693,028	7,357,375	3,685,654	815,555	2,856,166	7,357,375	0	0.00	82.26	56.36	61
SOUTHEAST OF SA	D0306	605.0	4,534.64	2.7	2,812,489	2,889,733	76,244	1,033,111	0	140,008	1,173,119	1,248,376	0	148,489	1,396,865	223,746	7.19	34.61	24.85	11
ELL-SALINE	D0307	353.0	4,377.06	4.0	1,525,405	1,616,010	90,605	860,708	0	53,285	915,993	1,101,564	0	58,634	1,168,198	244,205	28.75	47.43	17.62	13
SCOTT	086																			
SCOTT COUNTY	D0446	1,072.6	3,971.10	2.9	4,259,803	4,386,150	126,347	986,127	0	356,775	1,342,902	1,613,864	0	378,388	1,992,252	649,350	14.92	71.42	41.20	25
SEDCRICK	087																			
WICHITA	D0259	44,300.0	3,311.73	2.5	144,779,900	150,424,194	5,644,294	11,151,847	695,339	25,051,010	36,898,196	16,793,325	0	25,295,856	42,089,181	5,190,985	3.43	79.68	58.36	34
DERBY	D0260	5,600.0	3,178.15	2.0	17,068,596	18,153,576	1,084,980	7,449,971	0	1,238,329	8,688,300	9,972,259	0	1,313,344	11,285,603	2,597,303	28.37	45.82	57.43	-44
HAYSVILLE	D0261	3,255.5	2,968.27	4.0	9,431,677	9,987,989	556,312	5,049,475	0	398,440	5,647,915	5,765,890	0	634,692	6,400,582	752,667	14.13	74.61	52.15	27
VALLEY CENTER P	D0262	1,950.0	3,107.86	2.0	3,991,962	6,181,539	189,577	2,738,297	0	463,583	3,221,880	3,219,423	0	491,666	3,711,089	489,209	14.52	71.14	39.07	31
MARUANE	D0263	1,825.0	2,313.90	4.0	4,171,036	4,391,790	220,754	2,079,011	0	469,649	2,548,660	2,417,684	0	498,099	2,915,783	367,123	15.13	59.96	34.10	45
CLEARWATER	D0264	960.0	3,609.43	4.0	3,427,176	3,603,677	176,501	1,481,327	0	258,403	1,739,730	1,982,997	0	274,057	2,237,054	517,324	23.23	56.67	41.62	-11
SHOARD	D0265	1,969.0	3,016.75	4.0	5,737,851	6,177,580	439,729	1,877,398	0	472,028	2,349,426	2,684,681	0	500,623	3,185,304	835,878	18.68	80.18	49.04	27

AGE 10		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
		-BUDGET PER-			GENERAL FUND BUDGET				1988-89					ESTIMATED 1989-90					-TAX RATE-		Z
COUNTY NAME	#	EST	%	%	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EQUIV	1988	1989	INC
DISTRICT NAME	#	9-20-89	1988-89	INC	1988-89	1989-90	(5 - 4)	AID	GUARANTEE	INCOME	AID	AID	GUARANTEE	INCOME	AID	(14 - 10)					VAL
SEDCWICK																					
MAIZE	D0266	2,140.0	3,642.68	2.0	7,050,773	7,951,234	900,461	4,242,696	0	270,778	4,513,474	5,145,152	0	287,181	5,432,333	918,859	25.07	62.47	44.89	39	
REHWICK	D0267	1,443.0	3,639.87	2.0	5,058,686	5,357,983	298,697	2,195,193	0	299,403	2,494,596	2,800,005	0	317,540	3,117,345	622,949	16.60	60.03	40.61	11	
CHENEY	D0268	530.0	3,861.45	4.0	2,052,363	2,194,456	82,093	995,619	0	198,448	1,194,067	1,239,350	0	146,835	1,386,185	252,118	18.34	55.03	32.18	10	
SEWARD																					
LIBERAL	D0480	3,655.0	2,965.02	4.0	10,284,160	11,270,631	986,471	3,376,528	0	959,972	4,336,500	4,344,817	0	1,018,125	5,362,942	1,026,442	9.80	66.26	55.69	19	
KISMET-PLAINS	D0483	560.0	4,095.22	4.0	2,297,416	2,389,316	91,900	408,968	0	124,083	533,051	869,832	0	131,600	1,001,432	468,381	13.02	48.31	30.06	11	
SHAWNEE																					
SEAMAN	D0345	3,325.0	3,069.56	2.2	10,178,659	10,435,646	256,987	3,324,749	598	923,784	4,249,131	3,458,200	0	979,745	4,437,945	188,814	1.91	58.31	48.74	17	
SILVER LAKE	D0372	610.0	4,283.34	4.0	2,548,589	2,717,349	168,760	1,437,961	0	178,959	1,616,920	1,645,276	0	189,800	1,835,076	218,156	20.03	54.76	37.35	24	
ARROW WASHBURN	D0437	3,864.0	2,950.55	4.0	10,555,599	11,856,954	1,301,355	3,782,411	0	1,075,083	4,857,494	3,371,372	345,913	1,140,209	4,857,494	0	0.00	53.26	42.22	81	
SHAWNEE HEIGHTS	D0450	3,369.0	2,853.89	4.0	9,471,496	9,999,360	527,864	4,133,330	0	862,945	4,996,275	4,382,478	0	915,220	5,297,698	301,423	4.22	62.34	52.53	28	
TUPEKA PUBLIC S	D0501	14,108.5	3,292.43	3.1	46,586,600	48,046,099	1,459,499	6,386,996	0	7,415,181	13,802,177	5,471,366	446,433	7,864,378	13,802,177	0	0.00	87.46	65.18	49	
SHERIDAN																					
HUXIE COWBOY	D0412	518.5	4,201.10	4.0	2,180,369	2,267,584	87,215	818,940	0	137,482	956,422	1,099,987	0	145,810	1,245,797	289,375	13.77	69.84	41.20	30	
SHERMAN																					
GOODLAND	D0352	1,220.0	3,840.28	2.0	4,706,261	4,800,394	94,133	1,627,807	0	308,999	1,936,806	1,806,092	0	327,718	2,133,810	197,004	4.11	67.89	47.08	36	
SMITH																					
SMITH CENTER	D0237	640.0	4,042.45	4.0	2,579,086	2,690,656	111,570	990,248	0	179,449	1,169,697	1,264,903	0	190,320	1,455,223	285,526	12.61	58.23	41.04	11	
WEST SMITH COUN	D0238	218.0	4,699.47	4.0	1,000,987	1,041,027	40,040	483,977	0	49,476	533,453	597,210	0	52,473	649,683	116,238	15.73	68.61	46.77	12	
STAFFORD																					
STAFFORD	D0349	298.0	4,929.41	2.0	1,439,389	1,498,344	58,955	509,721	0	83,168	592,889	683,788	0	88,206	771,994	179,105	12.84	74.21	48.31	22	
ST JOHN-HUDSON	D0350	435.0	4,479.44	4.0	1,921,681	2,026,500	104,819	657,004	0	126,315	783,319	794,111	0	133,967	928,078	144,759	6.21	50.90	39.23	21	
HACKSVILLE	D0351	298.0	5,394.27	2.0	1,607,493	1,639,644	32,151	172,955	0	81,344	254,299	256,644	0	86,272	342,916	88,617	3.02	47.33	35.45	23	
STANTON																					
STANTON COUNTY	D0452	500.0	4,432.74	4.0	2,305,026	2,397,226	92,200	0	0	150,624	150,624	0	0	159,749	159,749	9,125	0.15	29.73	33.94	-4	
STEVENS																					
HUSKON PUBLIC S	D0209	160.0	7,890.33	2.0	1,092,021	1,287,702	195,681	0	0	37,425	37,425	0	0	39,692	39,692	2,267	0.04	15.90	21.98	-8	
HUSKON PUBLIC	D0210	915.0	4,834.50	2.0	4,370,390	4,512,039	141,649	0	0	287,967	287,967	0	0	305,411	305,411	17,444	0.11	20.46	23.15	-8	
SUMNER																					
MELLINGTON	D0353	1,938.0	2,978.13	4.0	5,764,478	6,002,490	238,012	2,335,167	0	532,486	2,887,653	2,717,545	0	564,743	3,282,288	394,635	10.04	73.31	49.39	32	
CORWAY SPRINGS	D0354	468.0	4,047.93	4.0	1,843,834	1,970,210	126,376	888,650	0	120,469	1,009,119	1,136,716	0	127,767	1,264,483	255,364	20.57	73.10	39.45	35	
BELLE PLAINE	D0357	680.0	4,046.91	4.0	2,729,638	2,861,977	132,339	1,692,161	0	183,016	1,875,177	1,813,355	0	194,103	2,007,458	132,281	11.72	79.90	57.85	40	
OXFORD	D0358	406.0	3,917.78	4.0	1,585,132	1,654,243	69,111	850,512	0	96,866	947,378	973,789	0	102,734	1,076,123	129,145	10.89	55.19	35.59	29	
ARGONIA PUBLIC	D0359	206.0	4,811.87	3.1	1,032,146	1,064,195	32,049	288,632	0	60,116	348,748	422,895	0	63,758	486,653	137,905	12.59	72.18	42.90	28	
CALDWELL	D0360	310.0	4,709.32	4.0	1,435,400	1,518,284	82,884	468,649	0	77,132	545,781	731,928	0	81,805	813,733	267,952	20.13	77.03	37.20	36	
SOUTH HAVEN	D0309	214.0	4,048.77	4.0	908,949	945,307	36,358	419,928	0	41,859	453,787	545,768	0	44,395	590,163	134,376	16.06	51.25	26.10	22	

COUNTY NAME DISTRICT NAME	#	BUDGET PER-		GENERAL FUND BUDGET				1988-89				ESTIMATED 1989-90				TAX RATE-		%				
		EST EXPEN	INC	1988-89	1989-90	DIFF (5 - 4)	BASIC AID	ADDITIONAL AID	GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL AID	GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)		MILL EQUIV	1988	1989	ESTI VAL
THOMAS	097																					
BREWSTER	D0314	139.5	5,632.11	2.0	842,000	858,840	16,840	73,934	0	38,457	112,391	213,315	0	40,787	254,102	141,711	12.36	63.13	37.20	18		
COLBY PUBLIC SC	D0315	1,204.0	3,802.51	3.3	4,534,497	4,731,094	196,597	1,681,390	0	393,872	2,015,262	1,068,418	0	354,097	2,222,515	207,253	4.75	55.98	39.33	34		
GOLDEN PLAINS	D0316	137.0	6,416.04	2.0	914,284	932,571	18,285	202,478	0	50,451	252,929	272,324	0	53,507	325,831	72,902	7.77	66.05	43.05	29		
TREGO	098																					
WAKEENEY	D0208	612.0	4,050.16	4.0	2,452,374	2,577,848	125,474	1,038,500	0	143,587	1,184,087	1,278,215	0	154,406	1,432,621	248,534	10.00	48.16	35.01	12		
WABANUSSEE	099																					
ALMA	D0329	501.9	4,372.01	4.0	2,194,311	2,282,084	87,773	865,742	0	192,156	1,057,898	1,096,204	0	203,796	1,300,000	242,102	15.37	58.63	43.76	1		
WABANUSSEE EAST	D0330	583.0	4,644.27	2.0	2,679,741	2,761,764	82,023	1,531,438	0	125,192	1,656,630	1,680,788	0	132,776	1,813,364	156,934	10.53	65.05	48.62	16		
WALLACE	100																					
WALLACE COUNTY	D0241	315.0	3,836.10	4.0	1,208,372	1,254,705	46,333	458,675	0	67,816	526,491	601,076	0	71,924	673,000	146,509	9.19	44.43	29.97	13		
WESKAW	D0242	103.0	5,693.08	2.0	586,387	598,115	11,728	187,708	0	17,938	205,646	201,814	0	19,025	220,839	15,193	1.74	37.04	32.87	10		
WASHINGTON	101																					
HURTH CENTRAL	D0221	172.0	5,817.13	2.0	1,035,449	1,056,158	20,709	464,507	0	40,820	505,327	505,399	0	43,293	548,692	43,365	4.73	41.54	36.11	4		
WASHINGTON SCHO	D0222	390.0	4,650.08	4.0	1,955,357	2,033,572	78,215	1,224,321	0	100,349	1,324,870	1,182,168	36,274	106,428	1,324,870	0	0.00	50.31	54.46	12		
BARNES	D0223	382.0	4,860.12	2.1	1,893,016	1,932,419	39,403	661,591	0	141,093	802,684	670,207	0	149,640	819,927	17,243	0.90	54.89	51.08	8		
REPUBLICAN WALL	D0224	373.0	4,970.09	2.0	1,915,969	1,954,288	38,319	947,530	0	90,353	1,037,883	956,391	0	95,826	1,052,417	14,534	0.86	35.73	35.47	5		
WICHITA	102																					
LEWIS	D0467	541.0	4,431.87	4.0	2,330,398	2,631,819	101,221	289,957	0	253,169	543,126	753,480	0	268,505	1,021,985	478,859	17.32	60.14	50.59	-3		
WILSON	103																					
ALTONIA-NOWAY	D0387	383.5	4,672.80	4.0	1,799,963	1,871,960	71,997	1,164,335	0	56,916	1,221,251	1,264,327	0	60,364	1,324,691	103,440	9.97	36.54	29.80	8		
NEIDEXIA	D0461	733.0	4,555.39	2.0	3,348,215	3,415,178	66,963	2,264,153	0	143,543	2,407,696	2,223,637	31,820	152,239	2,407,696	0	0.00	27.66	29.93	18		
FREDONIA	D0484	863.0	4,039.77	4.0	3,492,385	3,632,076	139,691	1,806,100	0	203,404	2,009,504	1,960,186	0	215,726	2,175,912	166,408	6.85	45.69	40.50	8		
WOODSON	104																					
WOODSON	D0366	565.0	3,397.55	4.0	2,057,798	2,140,109	82,311	1,037,861	0	120,434	1,158,295	1,195,344	0	127,730	1,323,074	164,779	8.84	36.79	31.19	-2		
WYANDOTTE	105																					
TURNER-KANSAS C	D0202	3,825.0	3,214.02	2.0	12,280,768	12,539,498	258,730	7,024,677	0	576,440	7,601,117	6,529,782	459,975	611,360	7,601,117	0	0.00	71.00	42.36	78		
PIPER-KANSAS CI	D0203	990.0	3,744.83	4.0	3,660,568	3,855,674	195,106	2,378,792	0	164,861	2,543,653	2,262,354	106,451	174,848	2,543,653	0	0.00	73.51	36.79	160		
BORNER SPRINGS	D0204	2,145.0	3,359.94	2.0	6,963,479	7,351,215	387,736	3,046,415	0	604,674	3,651,089	2,616,955	392,830	641,304	3,651,089	0	0.00	84.64	58.52	71		
KANSAS CITY	D0500	21,825.1	3,329.04	2.0	72,716,530	74,170,867	1,454,337	36,106,278	0	6,328,706	42,434,984	34,983,812	739,086	6,712,086	42,434,984	0	0.00	49.03	36.64	49		
STATE TOTALS		408,124.4	953.1		1,519,892,544	1,588,091,670	68,199,126	488,091,670		151,563,990	526,561,305	474,997,310	14,771,094	158,200,051	699,532,450	58,979,100	16,357.99			5,446		
					1,329,591.39	1,456,841,095	63,051,449	897,690		640,553,350	2,226,511,305	1,749,994,122	276,517,183	250,000,000	2,226,511,305	2,510.98	12,643.35					