

Approved

*Keith Roe*

Date

3/21/90

MINUTES OF THE House COMMITTEE ON Taxation

The meeting was called to order by Representative Keith Roe at  
Chairperson

9:00 a.m. ~~p.m.~~ on March 20, 1990 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Tom Severn, Research Department  
Chris Courtwright, Research Department  
Lenore Olson, Committee Secretary

Conferees appearing before the committee:

Representative George Teagarden  
Representative Rick Bowden  
Dee Likes, Kansas Livestock Association  
Paul Fleener, Kansas Farm Bureau

Representative Teagarden testified in support of HB 3013, stating that the real answer is to reduce the reliance on property taxes; to shift the financing of local government to a broader base, and HB 3013 will provide for that broader base. He also reviewed data to support this bill.  
(Attachment 1)

Dee Likes, Kansas Livestock Association, testified in support of HB 3013, stating that it accomplishes - in a well-rounded way - the goal of moving away from property taxes to finance local units of government. He also stated that the vast majority of agricultural people would agree with the provision in this bill which would reimpose the tax on intangibles.  
(Attachment 2)

Paul Fleener, Kansas Farm Bureau, testified in support of HB 3013, stating that expenditures by the state of Kansas and by local units of government in Kansas in any fiscal year should never exceed projected revenue receipts for that fiscal year. He also stated that there should be minimal reliance on the property tax for support of our elementary and secondary schools. (Attachment 3)

Representative Rick Bowden testified in support of HB 3013, stating that this bill calls upon us to address property tax relief rather than putting this decision on the ballot. (Attachment 4)

Chairman Roe concluded the hearing on HB 3013.

The Chairman directed the Committee to turn to HCR 5055.

A motion was made by Representative Guldner, seconded by Representative Shore to amend HCR 5055 to have a budget authority cap of 3 and 9 percent increase unless 2/3 of the Legislature votes to exceed this cap.

A substitute motion was made by Representative Fuller, seconded by Representative Pottorff to report HCR 5055 favorably. The substitute motion failed with a vote count of 11 nays and 10 yeas.

A motion was made by Representative Aylward, seconded by Representative Crowell to report HCR 5055 without recommendation. The motion failed with a vote count of 11 nays and 11 yeas.

The meeting adjourned at 10:00 a.m.

HOUSE COMMITTEE ON TAXATION

DATE 3/20/90

NAME ADDRESS REPRESENTING

Davi Anne Brewer	Topeka	ASK
Barbara Butts	Topeka	Dist of Admin
Jack Hunt	Topeka	DOR
Kathleen Brunardt	Topeka	DOR
Thomas Browne	Topeka	DOR
Tommy Day	Wichita	DOR
Cathy Holdeman	Wichita	City of Wichita
Elizabeth	Dep	League of Legends
Steve Stotts	Topeka	Revenue
ALAN Steppat	Topeka	Pete McGill & Associates
ALMEDA EDWARDS	OTTAWA	FR. Co FARM BUREAU
Dee Likas	Topeka	KLA
Paul E. Flanec	Manhattan	Kansas Farm Bureau
Wholly Woodman	KC, Mo	KCPK
Robert D. Kirkwood	Topeka	AARP - KANSAS
Janie Schwartz	"	KPL/GOS SERVICE
Jeff Russell	"	United Tel. Co. of KS
James W. ...	Topeka	plumber
Chuck ...	"	KBA
Joe ...	Topeka	...
Anne Smith	Topeka	Ks. Assoc. of Counties
Red GRANT	"	CCCI

GEORGE TEAGARDEN  
REPRESENTATIVE, TWELFTH DISTRICT  
ANDERSON, FRANKLIN, LINN,  
MIAMI COUNTIES  
ROUTE 2, BOX 89A  
LA CYGNE, KANSAS 66040



TOPEKA

COMMITTEE ASSIGNMENTS  
RANKING MINORITY MEMBER: APPROPRIATION  
MEMBER: COMMERCIAL AND FINANCIAL INST

HOUSE OF  
REPRESENTATIVES

February 8, 1990

Don Hayward  
Revisor of Statutes  
322-S  
State Capitol

Don:

I'm enclosing a fiscal impact statement from "research" regarding my tax proposal that the House tax committee agreed to introduce. The paper spells out how to implement my ideas.

233 Sales tax: 2.25¢ increase statewide with repeal of all local option sales taxes.

100 Individual income tax: repeal of federal deductibility and imposition of third bracket as outlined on page two of the impact statement.

25 Corp. income tax: increase rates as outlined on page two of statement.

50 State wide intangibles: repeal of local option, impose statewide as now written for counties.

91 408  
92 466

Distribution by LAVTRF (50%) and SDEA (50%)

Must produce direct offset in property taxes.

GT:js

3/20/90

Attachment 1

**KANSAS LEGISLATIVE RESEARCH DEPARTMENT**

**Room 545-N - Statehouse**

**Phone 296-3181**

**February 1, 1990**

**TO: Representative George Teagarden**

**Office No. 279-W**

**RE: Fiscal Impact of Property Tax Replacement Act**

This is in response to your request for information regarding the bill that was introduced by the House Tax Committee at your request, the Property Tax Replacement Act.

**Sales Tax Provisions**

As we understand one of the principal features of that bill, the state sales and use taxes would be increased by 2.25 percent, and all local sales taxes would be repealed. If the additional revenue from the increase was earmarked for property tax relief, we estimate that about \$440 million would be raised in FY 1991, assuming a one-month lag in collections. However, when the rate was raised from 3 percent to 4 percent in FY 1987, the lag may have lasted for longer than one month. With an even more dramatic increase in the tax of 2.25 percent, consumers would tend to accelerate their purchases of "big ticket" items even more.

450  
217  
233

Assuming a 3.75 percent growth rate in sales and use tax receipts, we estimate that the additional revenue would be about \$498 million in FY 1992.

230  
100  
25  
65

Local sales and use taxes accounted for approximately \$217.4 million of revenue in FY 1989. As of January 1, 1990, there were 119 cities and 62 counties imposing the tax.

4  
23

**Individual Income Taxes**

Your plan calls for an additional \$100 million in individual income taxes. We estimate that by repealing the federal deductibility option enacted last year, an additional \$10.1 million would be raised. From there, the rates would have to be increased for married and single filers to account for an additional \$90 million. Adding a top bracket alone probably would require that rate to be extremely high, and top marginal brackets that are too high can sometimes be viewed as an economic development disincentive. The new third bracket could be kept much lower for both married and single taxpayers if the existing rates also were raised.

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The Department of Revenue has indicated that their new individual income tax simulation model should be ready to use in mid-February. In the meantime, we can suggest some "ballpark" rate adjustments that we think might raise the additional \$90 million.

Current Rates				Proposed Rates			
Married		Single		Married		Single	
\$0-\$15,000	3.65%	\$0-\$17,500	4.5%	\$0-\$15,000	4.00%	\$0-\$17,500	4.85%
\$15,000-\$35,000	3.65	\$17,500-\$27,500	4.5	\$15,000-\$35,000	4.25	\$17,500-\$27,500	5.10
over \$35,000	5.15	over \$27,500	5.95	over \$35,000	5.70	over \$27,500	6.50

### Corporation Income Taxes

Your plan also calls for raising an additional \$25 million from the corporation income tax. We estimate that your policy objective would be accomplished by increasing the base rates by 0.25 percentage points and increasing the surtax rates by 0.75 percentage points for the corporation income tax and for banks and savings and loan associations under the financial institution privilege tax, and by increasing the domestic insurance company privilege tax rate by 1 percentage point, from 5 percent to 6 percent.

These estimates are based on returns processed by the Department of Revenue in 1988. Thus, they are for the most part 1987 tax returns. Domestic insurance company privilege tax estimates, however, are based on FY 1991 consensus revenue estimates. Data for returns processed by the Department of Revenue in 1989 should be available in a few weeks.

### Statewide Intangibles Tax

A statewide intangibles tax could be expected to yield approximately \$60 million annually at a 3 percent rate. A memorandum explaining the basis of this estimate is being prepared.

### Distribution to Local Units

The bill also will have all the sales and income tax revenue increases distributed back to local units through the LAVTRF (50 percent) and the SDEA (50 percent). We should point out that unless the distribution dates are changed not all of the money raised during FY 1991 (\$440 million from sales and use; \$125 million from income taxes) would be available for transfer back to local units during FY 1991.

Estimates of the distribution of an additional \$10 million through the LAVTRF and CCRSF have been prepared by the State Treasurer in response to your request. These estimates will be more fully explained in a separate memorandum which is currently being finalized. The estimated projections can be used to estimate the effect of larger enhancements, as is explained in that memorandum.

### Policy Consideration - Existing Local Sales Taxes

Another policy issue concerns the elimination of local sales taxes. Obviously, to the extent that local sales taxes are currently a substitute for higher property taxes, the cities and counties facing the elimination of this revenue source would likely want

Representative Teagarden

- 3 -

a higher percentage of the new distributions than they would otherwise receive through the LAVTRF and SDEA.

We hope this information is useful to you.



Chris W. Courtwright  
Research Analyst



Thomas A. Severn  
Principal Analyst

90-157/CC/TAS



ESTIMATES UNDER SCHOOL DISTRICT EQUALIZATION (a)  
AND PROPOSED CHANGES

	Estimated Current Law 1989-90	Proposed Plan 1990-91
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority plus 1% petition	\$ -----	\$ 1,620,606
TOTAL	\$ 1,570,498	\$ 1,633,320
General State Aid Basic	\$ 533,527	\$ 735,354
Additional Guarantee	4,413	0
SUBTOTAL	\$ 537,940	\$ 735,354
Special Provision/Selected Districts Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	1,150 (e) 0	8,173
TOTAL	\$ 539,090	\$ 743,527
Income Tax Rebate	166,600	208,500
TOTAL, General Aid & Rebate	\$ 705,690	\$ 952,027
Transportation Aid	44,500 (d)	47,615
GRAND TOTAL Increase over 1989-90	\$ 750,190	\$ 999,642 249,452
State Aid Ratio (b)	34.3%	45.5%
State Aid and Income Tax Ratio (c)	44.9%	58.3%
Est. Property Tax Increase	\$ 30,530	\$ (281,000)
Est. KPERS Requirement	40,863	42,766
Est. KPERS Increase over 1989-90		1,903

- 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  
 e) Special Provision for selected school districts with high mill rate  
 increases

NOTE: The 1989 assessed valuations are the November 1, 1989 figures. This data does not take into account appeals which could result in valuation changes.

PREPARED BY: State Department of Education and  
Legislative Research Department  
Computer Printout: L9023  
Date: March 1, 1990

SCHOOL DISTRICT EQUALIZATION ACT -- COMPARISON OF PRESENT LAW  
WITH PROPOSED NEW PLAN FOR 1990-91

	Current Law	Proposed Plan
Basic Budget Controls	2% - 4.5% plus 1% subject to protest petition*	1% - 2%
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	93.75% of Loss (state aid and income tax rebate)--prorated at 65%	None
Local Effort Rate	2.650%	2.026%
District Wealth	Two-year average of assessed and adjusted val. & taxable income***	Same
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Same, plus \$ 24,000,000
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
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	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9** 10,000 and over

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

\*\*Plus an additional 2.5% for budget authority and state aid for two years.  
 \*\*\*The 1988 adjusted valuation excludes 50% of merchants' and manufacturers' inventories, 50% of livestock, and 50% of business machinery and equipment.

NOTE: Authorizes up to 1.0% of unused budget authority in 1990-91.

PROPOSED STATE AID PLANS  
1990-91 School Year  
(Amounts in Thousands)

	Actual <u>1989-90</u>	Proposed Plan <u>1990-91</u>
General Fund Budget Limitations	2%-4.5% plus 1% subject to protest petition	1%-2%
Est. General Fund Budget	1,570,498	1,633,320
Percent Budget Increase	7.7%	4.0%
General State Aid (including additional guarantee)	539,090	743,527
Income Tax Rebate (a)	166,600	208,500
Ratio of General State Aid and Income Tax Rebate to Budget	44.9%	58.3%
Est. Property Tax Increase (b)	30,530	(281,100)
Est. Property Tax Rate Increase		(19.9 mills)
Est. Percent Increase in Teacher Salaries (b)	5.5%	3.5%

General Assumptions

- USD cash balance on July 1, 1990, is same as July 1, 1989
- Enrollment increase of 1.0% or approximately 4,773 students on September 20, 1990

(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> 9-15-86	<u>FTE</u> 9-20-87	<u>FTE</u> 9-20-88	<u>FTE</u> 9-20-89	Est. FTE <u>9-20-90</u>
394,410.0	399,979.0	403,822.9	408,394.0	413,319.1

The 1989 assessed valuations are the November 1, 1989, figures. This data does not take into account appeals which could result in valuation changes.



## COLUMN EXPLANATION

- Column
- 1 - Estimated September 20, 1990, FTE enrollment
  - 2 - 1989-90 estimated general fund budget per pupil
  - 3 - 1990-91 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians
 

0-399.9 (use 200-399.9 category median)	\$ 5,166
400-1,999.9 (use 200-399.9 category median with linear transition)	\$5,166 - 1.1875 (E-400)
2,000-9,999.9 (use 2,000-9,999.9 category median plus 2.5% above median)	\$ 3,266
10,000 and over (use 10,000 and over category median)	\$ 3,593
  - 4 - 1989-90 estimated general fund budget
  - 5 - 1990-91 estimated general fund budget utilizing budget controls of 1% - 2%
  - 6 - Difference (Column 5 - 4)
  - 7 - 1989-90 estimated general (basic) state aid
  - 8 - 1989-90 estimated additional guarantee (grandfather clause)
  - 9 - 1989-90 estimated income tax rebate
  - 10 - 1989-90 estimated total state aid (Columns 7 + 8 + 9)
  - 11 - 1990-91 estimated general (basic) state aid (District wealth will include one year's estimated assessed valuation and one year's taxable income.)
  - 12 - 1990-91 estimated additional guarantee (grandfather clause)
  - 13 - 1990-91 estimated income tax rebate
  - 14 - 1990-91 estimated total state aid (Columns 11 + 12 + 13)
  - 15 - Difference (Column 14 - 10)
  - 16 - 1990-91 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
  - 17 - 1990-91 general fund mill rate
  - 18 - 1990-91 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 1989-90.)

NOTE: The 1989 assessed valuations are the November 1, 1989, figures. This data does not take into account appeals which could result in valuation changes.

COUNTY NAME	DISTRICT NAME	EST 9-20-90	(3) 1989-90 INC	GENERAL FUND BUDGET			1989-90				ESTIMATED 1990-91				TAX RATE				
				EST. 1989-90	EST. 1990-91	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID	TOTAL STATE AID	DIFF (14 - 10)	MILL EST/1989	EST/1990		
ALLEN	001																		
MANHATTAN VALLEY	D0256	320.0	4,805.54	2.0	1,535,349	1,548,328	33,199	741,741	0	98,578	840,339	949,151	0	124,439	1,073,790	212,451	18.27	45.04	22.95
IDA	D0257	1,790.0	3,251.54	2.0	5,777,993	5,734,440	158,645	3,244,948	0	387,874	3,634,822	3,931,044	0	490,413	4,421,441	784,439	27.10	87.43	28.52
HUMBOLDT	D0258	443.0	4,174.21	2.0	2,498,438	2,732,397	53,949	1,724,425	0	139,173	1,843,800	1,980,879	0	178,948	2,154,847	293,047	18.01	31.49	10.50
ANDERSON	002																		
CANNETT	D0345	925.0	4,100.35	2.0	4,045,000	4,125,898	80,898	1,804,881	0	283,030	2,089,431	2,254,533	0	357,879	2,714,412	424,781	19.87	48.44	23.49
CREDIT	D0479	279.5	5,223.41	1.0	1,440,000	1,474,400	14,400	904,008	0	50,304	954,314	1,032,387	0	43,405	1,114,142	139,848	19.21	45.59	20.88
ATCHISON	003																		
ATCHISON CO GEN	D0377	770.0	4,933.35	1.0	3,840,349	3,898,947	38,598	2,002,775	0	144,137	2,148,912	2,444,977	0	210,057	2,457,054	488,142	23.08	42.97	32.71
ATCHISON PUBLIC	D0409	1,750.0	3,399.09	2.0	8,814,141	6,047,373	253,232	2,371,414	0	438,100	3,009,514	3,298,274	0	804,791	4,105,045	1,095,549	32.31	44.29	30.41
BARBER	004																		
BARBER COUNTY N	D0234	780.0	4,142.81	2.0	3,240,391	3,323,402	45,211	1,213,040	0	229,109	1,442,149	1,709,283	0	289,477	1,998,960	554,811	14.77	38.71	20.18
SOUTH BARBER	D0288	384.0	5,145.85	1.0	1,409,048	1,425,304	14,233	374,947	0	94,284	469,281	430,976	0	119,289	730,183	280,934	12.47	40.00	28.44
BARTON	005																		
CLAFLIN	D0334	245.0	5,814.40	1.0	1,395,935	1,354,738	140,823	479,330	0	79,784	539,114	834,281	0	100,874	937,157	378,043	24.11	47.30	24.92
ELLINGWOOD PUBLI	D0385	540.1	4,795.41	2.0	2,481,113	2,739,428	58,515	1,404,784	0	180,538	1,857,322	1,748,357	0	190,335	1,928,492	381,370	18.83	43.31	20.41
GREAT BEND	D0428	3,323.4	3,111.37	2.0	10,373,011	10,580,443	207,454	3,249,898	0	1,243,424	4,514,322	4,732,844	0	1,599,938	4,332,804	1,818,282	18.34	48.10	24.19
HOLIBRINGTON	D0431	730.0	4,324.48	2.0	3,100,453	3,220,008	119,333	1,495,341	0	204,238	1,701,779	1,939,574	0	240,741	2,220,335	518,354	21.11	43.41	20.41
BOURBON	004																		
FT SCOTT	D0234	2,020.0	3,104.41	2.0	4,379,724	4,307,334	127,898	2,809,444	0	470,281	3,479,927	3,477,421	0	847,480	4,324,901	844,974	20.47	54.28	30.84
UNIONTOWN	D0225	490.0	4,335.98	2.0	2,180,144	2,223,772	43,604	1,502,933	0	76,009	1,578,944	1,484,331	0	94,103	1,780,454	201,490	18.99	35.14	14.11
BROWN	007																		
HIAMATHA	D0415	1,250.0	3,984.38	2.0	4,843,014	5,080,088	237,074	2,350,450	0	324,147	2,474,797	3,075,324	0	412,349	3,487,493	810,894	23.53	32.31	28.84
BROWN COUNTY	D0430	430.0	4,517.12	2.0	2,843,212	2,922,512	57,300	1,834,407	0	128,085	1,942,492	2,074,917	0	141,944	2,238,843	274,371	19.00	47.52	24.04
BUTLER	008																		
LEON	D0203	730.0	3,874.04	2.0	2,787,384	2,884,434	97,240	1,410,427	0	138,084	1,748,711	1,922,340	0	174,889	2,094,949	348,238	18.77	40.44	21.58
REXINGTON-WHITE	D0204	489.5	4,998.28	2.0	2,444,438	2,493,593	48,925	981,234	0	141,409	1,122,843	1,323,448	0	179,044	1,804,714	281,871	19.85	35.23	30.43
CIRCLE	D0375	1,240.0	4,020.40	2.0	5,057,910	5,147,273	109,343	2,118,734	0	289,247	2,408,023	2,840,302	0	345,740	3,224,242	818,219	14.47	39.55	19.05
ANDOVER	D0380	1,450.0	3,545.74	2.0	5,774,531	6,091,182	224,441	1,894,931	0	410,438	2,507,549	2,784,439	0	772,049	3,354,708	1,049,139	28.74	57.05	27.95
ROSE HILL PUBLI	D0394	1,400.0	3,983.53	2.0	5,310,050	5,488,480	378,430	3,289,478	0	334,400	3,594,278	3,934,945	0	425,385	4,342,530	744,232	39.84	44.08	34.28
DOUGLASS PUBLIC	D0394	745.0	4,435.04	2.0	3,237,044	3,385,399	148,353	2,189,242	0	175,300	2,344,742	2,527,718	0	221,894	2,749,414	384,832	25.50	40.28	9.70
AUCUSTA	D0402	2,021.0	3,134.35	2.0	5,984,404	6,441,218	474,614	1,704,909	197,493	477,397	2,581,801	3,433,944	0	854,477	4,290,423	1,708,422	20.23	88.14	37.01
EL DORADO	D0490	2,020.0	3,190.84	2.0	4,824,534	4,457,082	130,548	1,945,297	0	884,144	2,849,443	2,454,382	0	1,117,908	3,774,290	924,827	14.23	58.63	38.19
FLINTHILLS	D0492	220.0	5,471.44	1.0	1,238,482	1,271,047	12,585	479,403	0	39,839	319,242	441,733	0	50,394	492,149	172,887	15.02	58.31	38.42
CHASE	009																		
CHASE COUNTY	D0284	545.0	4,097.91	2.0	2,247,704	2,292,439	44,933	938,918	0	123,543	1,082,443	1,280,335	0	134,205	1,434,540	354,077	13.34	43.42	24.15

1-8

COUNTY NAME DISTRICT NAME	0	1989-90		1990-91		DIFF (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	ESTIMATED 1990-91		STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	TAX RATE - 1		
		ENROLL	% INC	EST.	EST.					BASIC ADDITIONAL AID	BASIC ADDITIONAL AID				MILL	EST	
*****																	
CHAUTAUGUS	010																
CEDAR WALK	00285	194.0	3,923.62	2.0	780,800	774,416	15,416	402,549	0	40,925	443,504	502,919	0	51,757	554,676	111,172	14.45 34.45 16.81
CHAUTAUGUS COIN	00284	480.0	4,757.39	2.0	2,301,165	2,347,189	44,024	1,433,948	0	84,239	1,518,207	1,688,338	0	104,509	1,794,867	276,640	21.62 21.87 -3.58
*****																	
CHEROKEE	011																
RIVERTON	00404	485.0	4,424.02	2.0	3,104,989	3,149,129	62,140	2,319,843	0	74,443	2,394,326	2,329,811	0	94,920	2,426,741	230,215	15.23 32.44 14.84
COLUMBUS	00493	1,265.0	3,932.93	2.0	5,004,410	5,104,541	100,131	2,614,477	0	282,411	2,898,908	3,207,911	0	357,071	3,544,982	644,074	20.80 56.03 30.83
GALENA	00499	730.0	4,507.34	2.0	3,284,042	3,354,182	72,120	2,405,471	0	122,943	2,728,414	2,823,384	0	153,445	2,978,831	250,417	42.41 48.74 2.87
BAKTER SPRINGS	00508	875.0	4,427.31	2.0	3,922,600	4,001,032	78,432	2,713,385	0	199,439	2,912,824	3,042,349	0	252,164	3,294,513	381,689	36.49 38.89 4.22
*****																	
CHEYENNE	012																
CHEYLIN	00103	213.0	4,419.09	1.0	1,384,700	1,423,945	37,245	0	0	82,882	82,882	231,105	0	104,794	335,899	253,017	13.13 54.45 38.48
ST FRANCIS COIN	00297	412.0	4,457.88	2.0	1,951,543	1,990,543	39,030	748,158	0	116,877	885,035	1,844,554	0	147,775	1,192,329	307,294	14.73 43.03 22.23
*****																	
CLARK	013																
MINEOLA	00219	195.0	5,124.31	1.8	1,024,842	1,043,532	18,670	273,311	0	49,291	342,602	430,904	0	87,610	518,516	175,914	13.14 45.31 28.54
ASHLAND	00220	247.0	5,573.03	1.0	1,373,788	1,370,309	16,354	0	0	104,489	104,489	306,140	0	128,320	434,460	332,971	11.72 42.25 24.48
*****																	
CLAY	014																
CLAY CENTER	00379	1,847.5	3,508.30	2.0	5,370,108	5,537,992	167,884	2,302,430	0	447,845	2,750,493	3,171,254	0	544,245	3,737,519	987,024	27.91 49.03 15.97
*****																	
CLOUD	015																
CONCORDIA	00303	1,345.0	3,792.31	2.0	5,087,384	5,280,038	192,454	2,584,278	0	390,432	2,974,730	3,319,390	0	493,674	3,813,044	834,334	27.44 61.07 30.88
SOUTHERN CLOUD	00334	256.0	5,211.07	1.0	1,344,457	1,357,900	13,443	578,390	25,635	47,207	471,232	722,434	0	84,974	3,813,044	134,178	12.49 38.75 22.31
*****																	
COFFEY	016																
LERO-WAVERLY	00243	484.0	4,504.15	2.0	2,212,548	2,254,749	44,201	1,344,455	0	121,542	1,494,197	1,585,939	0	144,317	1,732,254	254,059	20.11 44.60 22.74
BURLINGTON	00244	884.4	4,404.99	1.6	3,918,849	4,137,044	218,195	0	0	232,949	232,949	0	0	294,338	294,338	41,589	6.12 7.43 8.87
LEROY-GRIDLEY	00245	316.0	4,880.47	2.0	1,573,930	1,605,431	31,481	811,773	0	81,053	892,824	1,005,612	0	102,480	1,108,092	215,244	14.13 42.43 22.84
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COMANCHE	017																
COMANCHE COUNT	00300	415.0	5,573.48	1.0	2,304,717	2,334,209	31,492	549,842	0	124,348	494,190	984,729	0	159,749	1,144,478	450,288	15.27 44.40 24.25
*****																	
COMLEY	018																
CENTRAL	00442	380.0	4,428.23	2.0	1,718,132	1,732,515	34,383	1,001,025	0	72,180	1,073,205	1,182,393	0	91,242	1,273,835	200,650	18.48 43.54 21.88
UDALL	00443	348.0	4,447.41	2.0	1,404,104	1,443,290	57,184	982,307	0	101,677	1,083,984	1,144,444	0	128,557	1,273,835	189,039	24.61 41.34 34.92
WINFIELD	00445	2,343.0	3,144.82	2.0	7,481,931	7,432,848	150,937	2,649,398	0	870,307	3,719,703	3,694,219	0	1,100,385	4,794,404	1,074,899	20.69 62.68 34.61
ARKANSAS CITY	00470	3,170.0	3,184.29	2.0	9,893,981	10,302,543	404,582	4,542,293	0	884,335	5,444,430	5,775,738	0	1,118,122	6,893,880	1,447,250	24.80 60.58 34.99
DEXTER	0111	155.0	4,085.97	1.0	935,498	945,032	9,534	505,721	0	32,052	537,773	609,394	0	40,524	649,922	112,149	20.01 41.54 15.40
*****																	
CRANFORD	019																
NORTHEAST	00246	587.0	3,829.28	2.0	2,247,787	2,292,744	44,957	1,528,444	0	111,045	1,639,509	1,721,344	0	140,401	1,841,745	222,234	23.50 39.43 12.83
CHEROKEE	00247	774.0	4,488.34	1.7	3,425,943	3,491,841	65,898	2,274,144	0	153,432	2,427,596	2,603,842	0	193,994	2,797,834	370,240	22.48 53.47 27.19
CINNAMON	00248	1,075.0	3,824.38	2.0	4,119,099	4,201,483	82,384	2,574,978	0	229,715	2,804,493	2,970,723	0	290,443	3,241,144	454,473	21.88 34.30 10.45
FRONTIAC PUBLI	00249	471.0	4,328.71	2.0	2,038,823	2,079,397	40,774	1,304,954	0	113,797	1,420,753	1,477,480	0	143,881	1,623,341	202,608	23.15 40.18 13.42
PITTSBURG	00250	2,745.0	3,090.82	2.0	8,417,215	8,789,840	172,345	3,279,902	0	1,018,031	4,297,933	4,303,424	0	1,287,143	5,590,587	1,292,454	23.08 53.90 24.42

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COUNTY NAME DISTRICT NAME	0	BUDGET PER-		GENERAL FUND BUDGET						ESTIMATED 1990-91						TAX RATE-			
		EST		1989-90		1990-91		1989-90		1990-91		1990-91		1990-91		1990-91			
		EXPEN	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	HILL	EST			
0	9-20-90	1989-90	INC	1989-90	1990-91	(5 - 4)	AID	GUARANTEE	AID/	INCOME	AID	GUARANTEE	INCOME	AID	(14 - 10)	1991			
*****																			
DECATUR	020																		
DECATUR	00294	400.0	4,373.81	2.0	2,530,251	2,499,080	168,829	948,835	0	158,844	1,107,699	1,432,339	0	200,837	1,453,194	045,497	22.77	44.51	24.42
PRAIRIE HEIGHTS	00295	121.0	5,580.37	1.0	483,593	490,431	4,834	243,430	0	25,188	288,618	370,108	0	31,847	401,935	113,337	19.35	41.35	35.37
BICKINSON 021																			
BICKINSON	00293	327.0	5,745.85	1.0	1,873,901	1,904,288	30,387	931,744	0	80,497	1,012,243	1,175,008	0	101,777	1,274,785	244,542	23.99	52.99	22.90
ABILENE	00433	1,370.0	3,798.45	2.0	5,153,738	5,307,935	154,217	2,412,940	0	430,729	2,843,669	3,139,184	0	549,884	3,709,072	845,383	24.29	58.94	28.18
CHAPMAN	00473	1,193.0	3,817.99	2.0	4,423,587	4,716,038	92,471	2,209,678	0	224,631	2,434,329	2,833,399	0	284,040	3,117,439	483,110	18.48	50.40	27.51
RURAL VISTA	00481	342.0	5,014.12	2.0	1,817,620	1,853,970	34,350	891,941	0	83,442	975,423	1,120,779	0	105,779	1,224,338	230,935	18.98	53.42	30.41
HERINGTON	00497	378.5	4,053.44	2.0	2,340,843	2,391,814	50,951	1,501,738	0	145,141	1,644,879	1,713,820	0	183,512	1,897,332	250,453	21.37	53.08	28.41
BONIPHAN 022																			
BONIPHAN	00404	820.0	4,444.34	2.0	2,271,093	2,443,370	192,277	1,422,102	0	98,913	1,721,015	1,943,045	0	123,042	2,048,127	347,112	49.02	35.11	4.04
HIGHLAND	00425	271.0	5,285.14	1.0	1,480,919	1,495,728	14,809	880,544	0	40,207	940,773	1,025,012	0	74,123	1,101,135	140,342	23.45	47.98	17.44
TROY PUBLIC SCH	00429	371.0	4,472.98	2.0	1,750,500	1,785,308	35,008	1,172,537	0	90,838	1,243,393	1,327,225	0	114,877	1,442,102	178,707	29.49	31.94	-1.97
MIDWAY SCHOOLS	00433	195.0	5,252.42	1.0	1,081,999	1,072,818	10,819	429,494	0	57,725	487,219	557,133	0	72,985	430,118	142,899	18.24	54.19	30.08
ELMWOOD	00484	240.0	4,844.16	2.0	1,234,005	1,240,724	24,719	884,973	0	29,042	916,015	979,844	0	34,720	1,016,384	100,549	13.43	41.93	27.35
DOUGLAS 023																			
DOUGLAS	00348	985.0	4,225.10	2.0	4,049,190	4,244,934	175,744	2,174,318	0	249,183	2,423,501	2,445,407	0	315,039	2,980,444	354,945	27.07	57.03	30.89
ELDONA	00491	820.0	4,408.33	2.0	3,734,410	3,854,424	119,814	2,371,948	0	202,432	2,574,380	2,748,400	0	233,948	3,004,848	430,148	24.30	38.22	21.18
LAURENCE	00497	8,225.0	3,418.28	1.0	29,070,339	30,057,934	987,595	2,472,933	738,444	3,891,503	7,103,100	7,371,132	0	4,920,279	12,291,411	5,188,311	18.23	60.09	38.38
EDWARDS 024																			
EDWARDS	00347	404.2	5,224.48	1.0	2,111,735	2,132,830	21,115	654,848	0	224,408	881,454	932,154	0	283,984	1,234,140	354,484	20.24	42.85	35.17
LEWIS	00502	177.0	5,314.48	1.0	938,004	950,049	12,043	192,482	0	74,917	247,999	337,484	0	94,722	432,408	184,809	11.93	40.23	24.27
ELK 025																			
ELK	00282	400.0	5,093.51	1.2	2,315,000	2,341,714	24,714	1,193,112	0	104,877	1,299,989	1,443,112	0	132,403	1,893,715	293,724	19.72	31.93	4.41
ELK VALLEY	00283	175.0	5,188.03	1.0	915,688	924,844	9,154	594,204	0	28,124	424,328	485,034	0	33,339	720,393	94,245	19.77	30.80	25.43
ELLIS 024																			
ELLIS	00388	340.0	5,244.72	1.0	1,920,987	1,950,297	19,310	875,280	0	94,437	971,717	1,127,419	0	121,931	1,249,350	277,433	17.54	42.38	19.09
VICTORIA	00432	384.0	4,470.20	2.0	1,774,449	1,810,141	35,492	993,449	0	79,748	1,073,217	1,189,638	0	100,830	1,290,448	217,451	14.23	29.57	10.28
HAYS	00489	3,490.0	3,129.04	2.0	10,358,422	11,138,734	580,132	2,987,783	0	1,100,377	4,088,140	4,832,287	0	1,391,278	4,223,543	2,135,405	28.44	53.14	31.93
ELLSWORTH 027																			
ELLSWORTH	00327	700.0	4,457.94	2.0	3,450,138	3,543,325	113,187	1,838,370	0	208,792	2,047,142	2,288,739	0	243,989	2,332,748	485,584	24.85	44.04	37.02
LOPPE	00328	480.0	5,453.88	1.0	2,807,719	2,833,793	28,074	192,843	0	127,430	320,473	783,538	0	141,371	944,929	424,454	18.24	44.38	41.74
FINNEY 028																			
FINNEY	00343	700.0	4,991.34	1.0	3,291,799	3,538,889	237,090	0	0	90,455	90,455	575,343	0	114,421	489,944	399,309	5.77	30.72	25.99
GARDEN CITY	00457	4,225.0	3,144.93	2.0	19,244,044	20,108,431	842,345	7,770,944	0	1,749,342	9,520,528	10,434,707	0	2,212,084	12,848,791	3,328,243	20.23	50.10	28.49
FORD 029																			
FORD	00381	244.0	4,938.43	2.0	1,214,854	1,239,151	24,297	418,993	0	44,201	483,194	770,739	0	81,174	831,933	148,739	19.93	44.10	19.84
DODGE CITY	00443	4,170.0	3,110.14	2.0	12,974,038	13,233,300	259,480	4,233,748	0	1,534,209	5,749,957	8,890,119	0	1,942,338	7,832,447	2,042,490	14.99	51.51	29.82
BUCKLIN	00409	305.0	3,983.32	2.0	1,179,043	1,239,212	60,149	573,344	0	74,750	448,114	737,471	0	94,511	832,182	204,048	15.85	33.80	18.11

COUNTY NAME DISTRICT NAME	0	BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-			
		EST	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	ESTI			
		9-30-90	1989-90	1989-90	1990-91	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	STATE	AID	STATE	(14 - 10)	1989	1990		
<b>FRANKLIN 030</b>																			
WEST FRANKLIN	D0287	786.0	4,470.36	2.0	3,433,238	3,383,979	150,741	2,437,137	0	129,272	2,264,409	2,953,016	0	143,447	2,716,443	400,034	27.58	47.69	22.23
CENTRAL HEIGHTS	D0288	900.0	4,331.71	2.0	2,220,000	2,264,399	44,399	1,440,271	0	107,806	1,568,077	1,442,901	0	134,306	1,779,207	211,130	20.37	32.34	9.34
MILLSVILLE	D0289	738.0	4,483.48	2.0	3,188,201	3,352,119	163,918	1,883,713	0	193,738	2,079,451	2,292,342	0	247,484	2,539,844	440,393	32.38	57.34	28.10
OTTAWA	D0290	2,270.0	3,080.69	2.0	6,819,112	7,133,021	313,909	3,154,104	0	631,893	3,785,997	4,067,231	0	798,944	4,844,173	1,080,178	26.17	56.41	29.84
<b>GEARY 031</b>																			
JUNCTION CITY	D0473	6,848.0	3,248.07	1.4	21,944,579	22,435,197	708,618	13,016,834	0	844,477	13,861,311	14,849,945	0	1,067,727	15,917,672	2,056,281	23.24	43.5	22.34
<b>GOVE 032</b>																			
CRINNELL PUBLIC	D0291	141.5	6,844.19	1.0	998,740	1,008,727	9,987	289,472	0	40,198	329,862	448,953	0	80,815	499,748	169,906	19.51	66.07	40.07
GRAINFIELD	D0292	184.0	4,299.38	1.0	1,224,600	1,234,845	12,245	368,291	0	50,741	419,032	560,807	0	64,133	624,942	205,930	19.13	61.23	35.74
QUINTER PUBLIC	D0293	353.5	4,580.23	2.0	1,428,278	1,440,844	32,566	874,227	0	79,348	933,795	1,042,270	0	100,603	1,142,873	209,078	15.80	46.98	27.02
<b>GRAHAM 033</b>																			
WEST GRAHAM-NOR	D0280	118.5	7,356.53	1.0	914,340	923,484	9,144	244,530	0	28,409	292,939	418,284	0	35,920	454,204	141,267	19.23	54.58	29.08
HILL CITY	D0281	324.5	5,130.97	1.0	2,640,409	2,718,104	57,697	1,268,710	0	124,268	1,392,978	1,632,094	0	157,120	1,789,214	396,236	17.69	47.78	24.39
<b>GRANT 034</b>																			
LYBBER	D0214	1,423.0	3,773.67	1.0	5,946,176	6,193,541	247,365	0	0	427,490	427,490	787,292	0	540,503	1,327,793	900,205	4.87	28.30	23.29
<b>GRAY 035</b>																			
CINNAMON-EMBICH	D0102	345.0	4,824.00	2.0	2,737,622	2,792,372	54,750	1,132,899	0	144,613	1,317,512	1,545,641	0	208,130	1,753,771	434,239	19.31	45.27	21.23
MONTEZUMA	D0371	205.0	5,573.72	1.0	1,189,990	1,261,890	11,900	345,734	0	83,231	428,945	524,720	0	105,234	631,934	202,989	18.09	61.01	34.63
COPELAND	D0476	125.0	8,187.78	1.0	1,023,473	1,033,708	10,235	0	0	35,242	35,242	176,988	0	69,872	246,760	191,498	14.64	83.59	63.21
INCALLS	D0477	230.0	5,256.85	1.0	1,185,420	1,221,147	35,747	463,447	0	48,732	512,199	660,496	0	61,618	722,111	209,912	17.05	42.08	22.22
<b>GREELEY 036</b>																			
GREELEY COUNTY	D0200	346.0	4,805.44	2.0	1,689,111	1,722,895	33,784	127,705	0	115,641	243,346	484,071	0	146,238	630,309	386,943	15.12	48.73	29.17
<b>GREENWOOD 037</b>																			
MADISON-VINCIL	D0386	275.5	5,342.47	1.0	1,841,302	1,856,714	15,412	880,483	0	49,151	919,634	998,190	0	87,432	1,088,622	165,788	16.69	41.17	19.82
ELREKA	D0389	788.0	4,910.78	1.0	3,485,537	3,722,397	34,860	1,918,393	0	198,829	2,109,222	2,338,284	0	251,392	2,889,678	480,454	21.97	53.01	23.99
HAMILTON	D0390	127.5	5,564.26	1.0	703,891	716,350	12,459	314,754	0	16,943	331,699	423,619	0	21,422	445,041	113,342	14.29	45.68	25.39
<b>HAMILTON 038</b>																			
SYRACUSE	D0494	407.0	5,063.93	2.0	2,028,112	2,102,249	74,137	0	0	188,682	188,682	444,234	0	238,823	704,781	516,129	13.09	41.28	23.34
<b>HAMPER 039</b>																			
ANTHONY-HAMPER	D0341	1,000.5	4,074.73	2.0	4,274,412	4,346,141	71,729	1,080,398	0	306,529	1,884,924	2,274,119	0	387,545	2,661,684	774,760	19.09	51.66	27.64
ATTIDA	D0511	210.0	5,171.46	1.0	1,124,793	1,136,039	11,246	531,105	0	32,814	383,919	672,639	0	66,777	739,416	185,497	13.40	48.17	30.44
<b>HARVEY 040</b>																			
BURTON	D0349	296.0	5,034.45	2.0	1,489,694	1,820,061	30,307	846,010	0	74,897	920,607	1,008,783	0	94,318	1,100,103	179,496	18.44	47.42	25.61
HEWTON	D0373	3,245.0	3,187.33	2.0	10,227,505	10,549,753	322,250	3,819,389	0	1,150,909	4,970,298	5,108,219	0	1,435,148	6,543,387	1,593,089	24.42	66.85	38.36
REDGWICK PUBLIC	D0439	415.0	5,195.23	1.0	2,047,780	2,177,980	109,880	1,294,817	0	135,297	1,430,114	1,539,074	0	171,045	1,710,141	280,027	49.67	48.73	14.02
HALSTEAD	D0440	750.0	4,699.32	2.0	3,815,091	3,594,983	79,892	1,919,504	0	191,748	2,111,274	2,311,015	0	242,445	2,853,480	442,206	21.78	56.13	30.72
HEBBTON	D0440	725.0	4,675.74	2.0	3,371,220	3,457,728	86,508	1,742,657	0	214,928	1,957,585	2,118,723	0	271,747	2,390,470	432,885	20.20	50.42	27.32

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COUNTY NAME DISTRICT NAME	EST 9-20-90	(3) INC	BUDGET PER-		GENERAL FUND BUDGET				1989-90			ESTIMATED 1990-91			TAX RATE-			
			X	1989-90	EST. 1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL AID	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	EST 1989	EST 1990
*****																		
HASKELL	041																	
BULETTE	D0374	515.0	4,481.36	2.0	2,265,327	2,354,060	88,733	141,244	20,423	181,788	343,679	682,619	0	229,844	912,463	568,786	11.61 34.84 20.97	
BATAHTA	D0507	340.0	5,941.73	1.0	2,115,831	2,140,414	44,583	0	0	134,000	134,000	0	0	169,488	169,488	25,438	0.41 22.94 23.00	
*****																		
HODGEMAN																		
JETHORE	D0227	244.0	5,341.58	1.0	1,309,751	1,370,597	60,846	288,709	22,392	82,412	393,513	547,094	0	104,199	671,293	277,780	18.44 52.13 31.87	
HANSTON	D0228	153.0	4,428.19	1.0	967,442	993,348	25,906	350,890	0	30,675	281,545	521,040	0	38,784	329,844	178,279	18.82 49.08 26.55	
*****																		
JACKSON																		
NORTH JACKSON	D0335	420.0	5,155.75	1.0	2,139,638	2,187,070	47,432	1,399,699	4,643	78,215	1,482,577	1,617,148	0	98,892	1,716,040	233,443	26.54 38.18 8.33	
HOLTON	D0334	1,015.0	4,254.23	2.0	3,975,581	4,484,400	428,819	2,383,380	0	248,167	2,631,547	3,088,818	0	313,774	3,402,592	771,043	45.40 30.20 23.12	
HAYETTA	D0337	745.5	4,529.83	2.0	3,472,113	3,541,560	69,447	2,232,731	37,513	162,612	2,452,854	2,509,644	0	205,601	2,715,247	262,391	24.43 25.94 10.12	
*****																		
JEFFERSON																		
VALLEY FALLS	D0338	484.0	4,116.10	2.0	1,992,194	2,040,432	48,238	1,284,347	0	103,149	1,487,534	1,544,780	0	130,443	1,677,223	189,687	25.38 38.13 11.08	
JEFFERSON COUNT	D0339	440.0	4,909.80	2.0	2,189,773	2,303,680	113,907	1,442,482	0	88,833	1,351,315	1,714,503	0	112,318	1,824,821	275,504	31.09 44.17 17.98	
JEFFERSON WEST	D0340	700.0	4,872.70	1.0	3,381,488	3,445,001	63,513	1,924,326	0	235,288	2,159,614	2,253,944	0	297,489	2,353,433	393,619	30.71 49.0 11.89	
OSKALOUSA PUBLI	D0341	542.0	4,473.68	2.0	2,449,342	2,544,490	115,148	1,302,304	0	128,613	1,630,917	1,795,249	0	142,614	1,937,883	326,964	30.44 60.9 23.14	
HELLOUTH	D0342	529.5	4,649.26	2.0	2,415,288	2,511,021	95,733	1,524,112	0	119,168	1,643,280	1,799,703	0	150,671	1,930,374	307,094	27.80 37.7 10.93	
PERRY PUBLIC SC	D0343	873.0	4,303.08	2.0	3,732,284	3,840,498	88,212	2,922,874	0	254,634	2,278,710	2,412,153	0	321,932	2,734,105	457,395	23.78 54.24 26.68	
*****																		
JEWELL																		
WHITE ROCK	D0104	179.0	7,730.33	1.0	1,383,729	1,397,544	13,817	344,114	17,148	50,713	411,977	599,047	0	64,120	643,147	251,190	21.97 60.83 31.82	
HAWKATO	D0278	285.0	5,117.04	2.0	1,504,411	1,533,992	29,581	913,202	0	72,374	985,574	1,054,720	0	91,507	1,148,227	142,651	21.05 60.97 36.43	
JEWELL	D0279	187.5	5,820.73	1.0	1,153,414	1,164,970	11,556	510,835	0	56,219	567,054	646,944	0	71,084	718,025	150,971	17.10 58.42 36.08	
*****																		
JOHNSON																		
SOUTHEAST JOHN	D0229	9,025.0	4,322.21	1.0	35,500,000	39,398,006	3,898,006	882,587	2,435,511	3,273,849	6,561,947	9,212,186	0	4,139,340	13,351,526	6,789,579	13.94 54.26 44.15	
SPRING HILL	D0230	1,230.0	4,008.15	2.0	4,843,283	5,100,188	256,905	2,443,144	0	354,043	2,797,209	3,076,308	0	447,645	3,523,973	726,744	32.11 74.09 43.47	
GARDNER-EDGERT	D0231	1,429.8	3,738.34	1.0	4,091,632	4,132,548	40,916	1,881,143	244,410	247,108	2,712,441	2,822,448	0	717,031	3,539,499	826,838	13.44 67.54 49.41	
BEBOTO	D0232	1,740.0	3,577.85	2.0	4,090,215	4,349,973	259,758	2,444,908	88,109	398,631	2,931,648	3,410,799	0	804,015	3,914,774	983,124	22.01 52.53 29.44	
ELATHE	D0233	14,088.0	4,039.37	1.0	53,800,000	57,475,459	3,675,459	18,228,192	0	4,823,282	23,051,474	27,347,903	0	4,098,388	33,446,291	10,414,817	25.74 42.42 38.97	
SHAWNEE HIBBON	D0512	28,883.3	3,972.23	1.0	114,729,717	115,884,937	1,147,240	0	0	33,924,847	33,924,847	0	0	42,893,383	42,893,383	8,948,834	6.14 41.14 31.70	
*****																		
KEARNY																		
LAKIN	D0215	700.0	4,926.77	1.0	3,198,930	3,483,228	284,298	0	0	193,984	193,984	0	0	245,244	245,244	51,282	8.37 21.47 24.14	
BEENFIELD	D0216	232.0	5,442.28	1.0	1,348,300	1,390,299	21,999	0	3,637	31,396	35,033	128,373	0	44,983	188,358	133,305	2.75 24.08 20.82	
*****																		
KINGMAN																		
KINGMAN	D0331	1,080.0	4,238.11	2.0	4,571,353	4,747,844	196,491	1,248,707	0	328,760	1,597,447	2,185,494	0	415,672	3,604,144	1,003,699	18.84 49.90 28.49	
CUNNINGHAM	D0332	325.0	4,184.23	1.0	1,948,442	2,030,429	81,987	234,397	0	75,989	310,386	717,289	0	98,840	613,329	502,973	14.74 53.82 33.44	
*****																		
KIOWA																		
GREENSBURG	D0422	405.0	4,513.07	2.0	1,825,534	1,844,349	38,815	769,377	0	138,531	907,908	1,035,499	0	175,154	1,210,853	302,945	14.54 35.78 17.64	
MILLINVILLE	D0424	104.0	9,138.43	1.0	1,023,527	1,033,742	10,215	30,322	0	30,093	80,417	235,343	0	38,051	293,394	212,977	16.51 62.57 40.44	
HAYLAND PUBLIC	D0474	143.0	7,070.21	1.0	1,124,143	1,143,948	39,805	349,893	0	40,771	389,844	572,243	0	51,350	423,793	233,929	19.41 54.34 33.41	

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COUNTY NAME DISTRICT NAME	0	BUDGET PER-1		GENERAL FUND BUDGET		1989-90		1990-91		ESTIMATED 1990-91		ESTIMATED 1990-91		TAX RATE-1					
		EST	INC	EST.	DIFF	STATE	TOTAL	STATE	TOTAL	STATE	TOTAL	DIFF	EST	EST	EST				
		9-30-90	1989-90	1989-90	(5-4)	AID/	AID	AID/	AID	AID/	AID	(14-10)	1989	1990					
LAFAYETTE	050																		
PARSONS	B0303	1,880.0	3,263.84	2.0	4,237,515	4,382,440	125,145	3,004,237	0	647,548	3,448,802	3,726,018							
OSAGE	B0304	459.5	5,041.59	2.0	2,314,089	2,342,942	48,853	1,570,214	0	107,464	1,677,680	1,745,038	0	818,733	4,544,781	875,949	28.48	70.22	34.27
OSAGE	B0503	316.0	5,034.18	2.0	1,588,916	1,623,260	34,344	1,173,264	0	52,642	1,225,906	1,295,510	0	44,838	1,342,048	134,142	25.04	39.84	13.43
LAFAYETTE COUNTY	B0504	1,625.5	3,530.82	2.0	5,737,440	5,853,637	116,197	3,381,435	0	204,224	3,687,661	4,043,753	0	387,182	4,430,935	743,074	24.01	47.17	15.92
LANE	051																		
HEALY PUBLIC BC	B0468	111.5	4,237.22	1.0	691,423	704,657	13,234	32,619	0	83,107	115,124	155,383	0	105,077	240,440	145,334	14.20	51.08	30.30
BIGHTON	B0482	390.0	4,844.41	2.0	1,884,707	1,935,839	49,132	600,347	0	130,354	730,701	919,805	0	144,814	1,084,619	353,918	17.80	50.93	29.15
LEAVENWORTH	052																		
EMERTON	B0449	460.0	4,108.70	2.0	2,482,982	2,745,974	82,992	1,484,287	0	132,496	1,616,783	1,767,344	0	147,823	1,924,889	318,106	22.55	64.77	41.21
LEAVENWORTH	B0453	4,295.1	3,147.89	2.0	13,426,047	13,790,922	344,875	5,078,140	0	1,370,797	4,448,937	4,644,053	0	1,733,188	6,397,241	1,950,304	28.14	54.05	30.24
BAHNSDOR-LINWOOD	B0458	1,264.0	4,114.30	2.0	4,996,822	5,304,490	307,668	2,221,458	0	341,601	2,583,059	2,924,025	0	457,196	3,381,221	798,142	32.81	57.14	28.90
TONGANOXIE	B0444	1,330.0	3,956.81	2.0	3,205,184	5,448,533	243,349	2,672,013	0	345,591	3,038,404	3,398,544	0	434,953	3,835,499	794,895	31.68	53.24	22.22
LANSHIRE	B0469	1,675.0	3,858.69	1.0	4,140,393	6,527,944	347,551	3,351,644	0	304,553	3,838,197	4,304,932	0	387,595	4,692,327	834,330	29.84	44.24	23.23
LINCOLN	053																		
LINCOLN	B0298	424.5	4,922.03	2.0	2,089,401	2,131,190	41,789	982,174	0	120,888	1,103,729	1,247,273	0	152,425	1,419,700	315,971	19.97	45.52	20.84
ST. LOUIS GROVE	B0299	210.0	4,494.00	2.0	975,631	995,145	19,514	478,688	0	39,498	515,584	602,005	0	80,193	682,198	136,612	14.61	41.62	23.92
LINN	054																		
PLEASANTON	B0344	400.0	5,047.64	2.0	2,152,228	2,195,270	43,042	1,574,047	0	72,451	1,648,718	1,724,787	0	91,838	1,814,445	147,927	24.79	24.34	10.23
JAYHAWK	B0346	540.0	4,444.94	2.0	2,439,049	2,508,232	49,183	1,374,853	0	103,018	1,477,871	1,653,331	0	130,282	1,783,583	305,712	20.33	47.69	23.83
PRAIRIE VIEW	B0342	840.0	4,430.48	1.6	3,840,220	3,950,327	110,107	0	27,113	176,845	203,938	770,442	0	223,597	994,239	790,301	7.32		24.04
LOGAN	055																		
OSAGE	B0274	480.0	4,949.76	2.0	2,339,782	2,423,405	83,623	730,947	0	144,199	875,144	1,144,898	0	182,321	1,349,219	474,073	18.74	54.00	32.21
TRIPPLAINS	B0275	111.5	7,244.69	1.0	799,116	818,113	18,997	0	2,153	26,483	28,638	151,350	0	33,487	184,837	154,199	13.75	41.57	44.62
LYON	056																		
NORTH LYON COUN	B0251	698.0	4,241.45	2.0	2,948,237	3,034,122	65,885	1,713,815	0	139,411	1,853,224	2,034,877	0	174,247	2,211,144	357,918	18.84	48.98	27.14
SOUTHERN LYON C	B0252	830.0	4,470.29	2.0	2,353,609	2,414,441	43,032	1,303,979	0	126,705	1,430,684	1,578,104	0	140,201	1,738,305	307,621	20.88	51.83	28.61
EMPORIA	B0253	4,850.0	3,115.74	2.0	14,174,612	14,440,128	285,516	3,943,007	0	1,444,617	7,429,624	7,543,494	0	1,854,339	9,417,833	1,988,209	21.80	42.22	34.94
MARION	057																		
CENTRE	B0397	300.0	5,393.70	1.0	1,651,013	1,647,823	16,510	743,479	0	44,347	829,844	970,500	0	83,912	1,054,412	224,844	17.42	34.89	11.98
PEARBODY-BURNS	B0398	390.0	5,043.24	2.0	2,043,019	2,083,874	40,857	1,129,089	0	107,427	1,234,716	1,342,641	0	134,080	1,478,721	242,003	20.40	52.51	28.08
MARION	B0408	874.0	4,607.64	2.0	2,435,383	2,477,491	42,108	1,400,297	0	177,845	1,578,142	1,713,930	0	224,841	1,938,791	340,449	23.59	52.34	24.40
BURNHAM-HILLSBOR	B0410	893.0	4,832.73	2.0	2,888,240	2,935,220	74,940	1,398,701	0	179,886	1,578,587	1,749,124	0	227,441	1,994,545	417,978	23.01	49.69	24.13
GOEBEL	B0411	263.0	4,934.75	2.0	1,307,035	1,324,334	117,299	720,240	0	51,822	771,742	928,993	0	45,142	994,135	222,373	32.41	53.39	32.88
MARSHALL	058																		
MARYSVILLE	B0344	975.0	3,981.90	2.0	3,884,330	3,944,043	77,733	1,678,157	0	339,785	2,017,942	2,224,331	0	429,412	2,455,943	438,001	22.01	57.50	29.69
VENUEVILLE	B0380	604.0	4,422.41	2.0	2,752,648	2,847,775	95,127	1,331,822	0	128,208	1,440,027	1,903,121	0	142,098	2,045,219	405,192	22.09	41.72	17.94
AKTELL	B0488	331.0	5,053.13	2.0	1,459,932	1,704,637	44,085	851,837	0	80,483	931,820	1,070,343	0	101,740	1,172,103	240,583	19.72	49.19	24.61
VALLEY HEIGHTS	B0498	438.0	4,370.42	2.0	1,844,171	1,932,530	84,359	1,114,144	0	99,349	1,215,493	1,338,607	0	128,413	1,484,220	248,727	24.83	52.68	29.09



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COUNTY NAME	DISTRICT NAME	EST ENROLL	(3)	GENERAL FUND BUDGET				1989-90		ESTIMATED 1990-91				TAX RATE					
				EST. 1989-90	EST. 1990-91	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)	MILLI EQUIV 1989	ESTI 1990		
<b>MEPHERSON 009</b>																			
LINDSBORG	B0400	845.0	4,171.72	2.0	3,325,100	3,375,602	70,502	1,388,699	0	234,234	1,824,935	2,077,290	0	278,713	2,376,003	351,048	28.65	60.33	34.81
MOPHERSON	B0418	2,415.0	3,248.89	1.0	7,754,090	7,973,316	217,226	1,392,614	0	977,577	2,570,191	2,894,072	0	1,234,014	4,130,086	1,339,893	19.77	57.94	33.31
CANTON-CALVA	B0419	400.0	4,997.96	2.0	2,011,678	2,051,913	40,235	939,704	0	133,047	1,092,733	1,217,915	0	148,219	1,386,134	293,381	21.43	39.45	13.01
HOLMURIGE	B0423	425.0	4,795.95	2.0	2,030,270	2,091,274	61,004	730,539	0	193,451	944,010	1,016,689	0	244,593	1,261,282	317,272	18.96	40.76	24.88
IRWAN	B0448	410.0	5,044.79	2.0	2,070,888	2,112,306	41,418	1,038,348	0	123,183	1,161,431	1,277,980	0	133,748	1,433,428	272,197	19.03	49.22	23.33
<b>HEARD 040</b>																			
FOHLER	B0225	144.0	4,449.75	1.0	939,777	970,049	10,272	153,190	0	49,615	203,005	342,187	0	42,984	425,171	222,166	30.40	60.29	32.75
HEARD	B0226	403.5	4,843.76	2.0	1,934,454	1,993,548	59,092	30,616	0	124,462	174,478	327,043	0	157,343	484,408	309,930	12.09	40.26	24.46
<b>MIAMI 061</b>																			
OSWANTONIE	B0347	1,120.0	3,930.32	2.0	4,374,337	4,513,074	114,537	2,490,490	0	237,234	2,947,724	3,157,207	0	325,237	3,482,444	534,720	27.37	48.35	17.83
PAULA	B0348	1,427.0	3,797.07	1.0	4,001,244	4,239,610	238,366	2,014,446	0	380,508	3,094,954	3,047,583	0	733,974	3,781,529	1,184,408	30.48	64.74	29.95
LOUISBURG	B0416	1,102.0	4,151.86	2.0	4,448,721	4,444,840	218,139	2,131,321	0	322,547	2,434,088	2,784,401	0	407,842	3,192,443	738,333	29.19	52.01	22.97
<b>MITCHELL 042</b>																			
MACONDA	B0272	548.5	4,391.78	2.0	2,494,725	2,544,444	49,719	1,180,032	101	136,323	1,316,454	1,493,298	0	172,615	1,667,913	351,257	22.33	47.12	19.87
BELOIT	B0273	775.0	4,092.17	2.0	3,354,432	3,430,108	75,676	1,481,609	0	282,300	1,743,909	2,011,574	0	354,931	2,348,505	604,596	24.63	46.76	16.02
<b>MONTGOMERY 043</b>																			
OSNEY VALLEY	B0434	788.0	4,772.22	1.0	3,449,837	3,704,834	24,997	2,485,437	0	147,078	2,432,707	2,774,191	0	183,930	2,940,141	327,434	28.39	38.78	12.84
COFFEYVILLE	B0445	2,710.0	3,334.27	1.0	9,097,122	9,188,080	90,958	4,243,937	0	879,074	5,123,031	5,128,843	0	1,111,470	4,240,335	1,117,304	19.12	53.16	27.42
INDEPENDENCE	B0444	2,350.0	3,131.20	2.0	7,384,813	7,529,431	147,618	3,005,816	0	704,144	3,741,982	4,017,377	0	892,851	4,910,238	1,148,246	21.00	54.39	27.91
CHERRYVALE	B0447	427.0	4,775.13	2.0	2,994,004	3,053,883	59,879	2,189,138	0	112,111	2,302,249	2,433,324	0	143,014	2,576,338	274,069	29.13	30.12	-2.16
<b>MORRIS 064</b>																			
MORRIS COUNTY	B0417	1,035.0	4,003.98	2.0	4,138,894	4,240,785	121,889	2,214,299	0	272,317	2,486,616	2,733,332	0	344,308	3,079,440	593,044	28.21	37.46	14.39
<b>MORTON 045</b>																			
ROLLA	B0217	220.0	7,114.93	1.0	1,529,715	1,380,942	51,227	0	0	38,801	38,801	0	0	74,346	74,346	15,543	8.25	21.98	22.79
ELKHART	B0218	883.0	4,941.31	1.2	2,793,677	2,927,549	131,872	612,613	0	211,233	823,848	1,201,810	0	247,104	1,468,914	645,046	14.61	39.45	23.03
<b>NEWHA 044</b>																			
BARBETHA	B0441	1,004.1	4,283.22	2.0	4,311,339	4,377,383	66,044	2,308,322	0	304,232	2,612,354	2,781,500	0	384,640	3,166,140	553,406	21.19	31.11	28.28
NEWHA VALLEY B & B	B0442	380.0	5,442.42	1.0	2,129,438	2,173,233	43,797	872,489	0	142,843	1,035,334	1,166,872	0	205,921	1,372,793	337,439	22.35	43.81	15.68
	B0451	226.0	5,742.60	1.0	1,254,739	1,310,807	56,068	830,517	0	31,100	641,622	989,990	0	39,328	1,029,318	167,494	25.78	33.04	9.43
<b>NEOSHO 047</b>																			
ERIE-ST PAUL	B0101	1,095.0	4,230.84	2.0	4,617,947	4,725,429	107,482	2,735,921	0	224,944	2,940,847	3,221,892	0	384,414	3,304,304	545,439	24.03	46.16	18.19
CHAMUTE PUBLIC	B0413	1,814.0	3,405.88	1.0	4,411,005	4,475,113	64,110	2,930,470	0	309,431	3,439,901	3,641,809	0	644,107	4,283,914	846,013	24.33	46.33	33.74
<b>NEOS 048</b>																			
NEOS TREES LA CO	B0301	80.0	8,940.59	1.0	741,480	749,247	7,417	50,383	2,805	22,346	75,734	198,679	0	28,253	226,932	131,196	14.78	47.66	45.21
SHROY HILL	B0302	193.0	5,549.85	1.0	1,105,618	1,114,472	11,057	437,082	0	53,574	490,454	593,993	0	47,737	643,732	173,074	14.72	44.32	24.72
NEOS CITY	B0303	332.0	5,189.18	1.0	1,720,590	1,747,897	17,307	444,912	0	134,388	603,300	733,932	0	172,444	928,374	325,074	14.77	48.38	25.63
BAZINE	B0304	120.0	7,133.37	1.0	823,348	844,988	21,620	214,853	0	29,426	244,279	391,578	0	37,204	428,784	184,305	21.22	38.45	34.45

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COUNTY NAME DISTRICT NAME	EST ENROLL	PER-1 1989-90 INC	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-1				
			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 EQUIV	EST 1989	EST 1990			
<b>MORTON</b>																			
MORTON COMMUNIT	06211	713.5	4,446.04	2.0	3,314,394	3,382,718	64,324	1,913,000	0	215,129	2,128,129	2,256,434	0	372,002	2,528,426	400,497	24.93	53.53	21.23
NORTHERN VALLEY	06212	173.0	5,879.25	1.0	1,041,223	1,071,834	10,411	511,985	0	42,179	534,144	634,481	0	53,330	487,811	133,447	19.47	73.57	47.83
WEST SOLIDON WA	06213	102.0	7,339.14	1.0	829,323	837,414	8,273	157,027	12,054	45,567	214,648	238,784	0	57,614	314,398	101,730	13.72	60.92	42.85
<b>OSAGE</b>																			
OSAGE CITY	06420	410.0	4,717.81	2.0	2,837,742	2,933,424	97,642	1,444,318	0	204,854	1,873,172	1,977,742	0	241,539	2,229,301	344,129	29.18	29.75	-0.84
LYNDON	06421	400.0	5,048.51	2.0	2,021,929	2,042,347	40,438	1,249,484	0	108,700	1,378,384	1,448,088	0	137,434	1,585,824	207,138	25.08	43.82	14.90
SAUNTA FE TRAIL	06434	1,245.0	4,040.47	2.0	4,928,197	5,154,392	228,193	3,191,051	0	284,908	3,475,959	3,722,042	0	340,228	4,082,290	604,331	38.00	45.62	14.93
BURLINGAME PUBL	06434	347.0	4,922.15	2.0	1,705,524	1,742,145	34,619	1,213,648	0	81,974	1,295,624	1,341,114	0	103,648	1,444,744	149,140	28.33	42.10	11.51
HAWAII BEB CYGN	06434	276.0	5,390.87	1.0	1,393,003	1,411,435	18,432	1,009,024	0	38,154	1,117,180	1,193,547	0	78,528	1,247,075	149,893	24.12	47.28	17.20
<b>OSBORNE</b>																			
OSBORNE COUNTY	06392	440.0	5,000.94	2.0	2,275,429	2,344,442	71,013	1,877,134	0	144,740	1,223,874	1,407,817	0	185,533	1,593,350	349,474	24.49	43.50	12.90
<b>OTTAWA</b>																			
NORTH OTTAWA CD	06229	430.0	4,073.34	2.0	2,435,818	2,708,934	53,118	1,340,409	0	178,784	1,519,393	1,641,344	0	224,051	1,847,417	348,022	17.24	39.91	18.93
TWIN VALLEY	06240	447.0	4,498.94	2.0	2,210,850	2,235,049	44,219	1,347,457	0	91,509	1,409,144	1,584,028	0	115,701	1,701,729	242,543	19.14	35.84	13.42
<b>PAWNEE</b>																			
FT LAINES	06495	1,108.4	4,127.45	2.0	4,587,057	4,678,795	91,738	1,717,187	0	394,983	2,114,170	2,394,322	0	501,931	2,898,253	784,083	20.37	52.00	24.21
PAWNEE HEIGHTS	06494	135.5	7,238.27	1.0	1,104,884	1,139,947	33,041	138,793	0	53,405	192,398	384,405	0	47,777	454,382	241,984	22.40	47.59	40.07
<b>PHILLIPS</b>																			
EASTERN HEIGHTS	06324	140.0	5,437.13	1.0	844,503	878,440	14,137	388,933	17,424	38,099	444,454	500,119	0	48,171	548,290	103,434	14.71	51.80	31.38
PHILLIPSBURG	06323	705.0	4,595.10	2.0	3,225,743	3,304,335	78,572	1,627,294	0	217,388	1,844,682	2,038,313	0	274,857	2,313,170	448,488	20.74	49.80	25.11
LOGAN	06324	215.0	4,092.72	1.0	1,380,000	1,393,802	13,802	350,057	0	49,445	419,702	722,722	0	88,057	810,779	191,077	15.19	33.71	13.60
<b>POTTAWATOMIE</b>																			
MAHESD	06320	1,300.0	3,985.85	2.0	5,030,149	5,285,241	255,092	3,048,427	0	313,057	3,341,484	3,704,595	0	395,818	4,102,413	740,929	28.99	31.27	2.74
KAW VALLEY	06321	975.0	5,102.17	1.0	4,941,854	5,024,348	42,504	0	0	297,521	297,521	0	0	376,178	376,178	78,654	8.34	20.87	20.48
OSAGE-HAMMERSVIL	06322	437.5	4,884.23	2.0	2,092,892	2,179,584	84,494	1,274,180	0	84,700	1,342,880	1,535,421	0	109,420	1,445,041	282,141	23.84	44.24	39.38
WETHORELAND	06323	428.0	4,341.15	2.0	2,547,790	2,780,745	212,973	1,441,141	0	123,087	1,784,228	2,047,921	0	155,427	2,203,548	419,320	28.98	40.87	35.08
<b>PRATT</b>																			
PRATT	06382	1,344.0	3,501.48	2.0	4,713,941	4,808,234	94,273	1,544,235	0	354,134	2,420,359	2,314,208	0	703,143	3,017,351	894,992	21.88	44.40	18.03
SKYLINE SCHOOLS	06438	345.0	4,842.34	2.0	1,740,725	1,810,238	49,533	480,739	0	54,444	737,183	993,995	0	71,344	1,043,341	328,178	14.84	41.21	24.93
<b>RAWLINS</b>																			
HENDON	06317	72.0	4,442.78	1.0	479,720	484,518	4,798	92,372	15,004	15,594	122,972	192,174	0	19,719	211,893	88,923	18.23	44.29	39.94
ATWOOD	06318	482.5	4,872.98	2.0	2,351,212	2,398,237	47,025	1,075,243	0	137,418	1,212,873	1,385,775	0	173,990	1,559,745	344,892	20.24	44.17	39.23
<b>RENO</b>																			
HUTCHINSON PUBL	06308	4,930.0	3,295.23	1.0	14,254,040	14,474,491	220,451	1,818,803	0	3,923,129	5,743,132	4,340,805	0	3,205,145	7,745,970	2,022,838	14.28	...	38.18
NICKERSON	06309	1,400.0	3,744.91	2.0	5,347,134	5,454,874	104,940	2,547,422	0	380,782	2,948,404	3,190,518	0	481,447	3,471,945	723,541	18.48	49.2	4.40
FAIRFIELD	06310	447.0	5,241.17	1.0	2,543,774	2,549,213	25,437	1,083,142	0	114,327	1,149,449	1,381,844	0	144,351	1,524,397	354,928	15.23	53.9	13.81
PRETTY PRAIRIE	06311	237.5	5,828.94	1.0	1,800,956	1,815,947	15,011	472,414	0	73,580	746,194	844,053	0	93,032	957,085	210,889	19.79	53.09	24.89
HAVEN PUBLIC SC	06312	1,140.0	4,002.20	2.0	4,407,359	4,750,803	93,144	2,320,599	0	244,112	2,544,711	2,905,890	0	308,447	3,214,537	449,824	18.54	40.38	18.00

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COUNTY NAME DISTRICT NAME	0	BUDGET PER-		GENERAL FUND BUDGET				1989-90			ESTIMATED 1990-91			TAX RATE-					
		ENROLL	X INC	1989-90	1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL AID GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILL (16)	EST (17)	EST (18)	
*****																			
RENO	078																		
BULLER	D0313	2,118.0	3,348.47	1.6	4,873,907	4,784,342	112,435	2,377,937	112,097	819,930	3,329,984	3,324,543	0	451,148	3,977,711	447,727	11.68	32.89	40.59
REPUBLIC	079																		
PIKE VALLEY	D0426	242.0	5,292.48	1.0	1,378,484	1,400,487	21,803	454,125	0	74,979	731,104	831,444	0	97,329	928,793	197,489	18.70	49.93	24.21
BELLEVILLE	D0427	419.5	4,713.94	2.0	2,920,288	2,978,472	58,404	1,290,779	0	204,414	1,497,193	1,657,873	0	240,983	1,918,838	421,443	20.48	53.77	28.23
CUBA	D0433	131.5	4,688.92	1.0	947,234	954,499	9,473	298,724	0	39,941	338,687	447,598	0	50,523	498,123	159,434	25.43	48.34	34.42
RICE	080																		
STERLING	D0374	530.0	4,979.34	1.6	2,454,000	2,493,989	41,989	1,483,702	0	149,613	1,433,317	1,749,417	0	214,709	1,944,124	310,409	19.99	43.18	18.29
CHANE	D0401	180.0	4,484.21	1.0	1,189,833	1,201,731	11,898	278,304	0	31,393	329,697	491,999	0	64,980	334,979	227,280	17.23	44.69	23.58
LYONS	D0403	814.0	4,447.22	2.0	3,509,000	3,709,040	200,040	1,844,833	0	244,151	2,113,004	2,332,884	0	334,312	2,489,398	574,394	24.17	53.72	29.43
LITTLE RIVER	D0444	385.0	4,977.48	2.0	1,884,445	1,954,457	48,192	700,248	0	83,481	783,929	1,028,611	0	108,332	1,124,943	331,014	15.88	48.23	30.29
RILEY	081																		
RILEY COUNTY	D0378	540.0	4,200.80	2.0	2,311,934	2,399,324	87,370	1,343,013	0	112,077	1,435,090	1,403,201	0	141,707	1,744,908	289,818	24.83	57.89	31.33
MANHATTAN	D0383	4,150.0	3,042.98	2.0	18,327,248	19,088,414	761,348	5,285,617	0	2,044,471	7,331,488	8,117,794	0	2,413,024	10,730,822	3,379,134	21.25	59.27	35.57
BLUE VALLEY	D0384	283.0	4,381.67	2.0	1,250,794	1,322,344	71,748	487,794	24,332	54,092	570,220	687,043	0	70,921	737,964	187,744	22.31	35.78	34.58
ROCKS	082																		
PALED	D0249	180.0	4,340.85	1.0	1,132,231	1,154,403	24,172	222,304	10,349	57,311	290,384	441,643	0	72,442	534,107	243,723	14.74	47.42	24.14
PLAINVILLE	D0270	470.0	4,918.94	2.0	2,400,443	2,448,432	48,009	1,087,573	0	123,013	1,210,590	1,394,503	0	135,533	1,330,040	14,744	44.84	28.88	
STOCKTON	D0271	399.0	4,423.22	2.0	1,851,400	1,888,430	37,030	754,432	0	188,418	844,830	1,012,334	0	137,080	1,149,614	284,744	14.73	43.91	23.68
RUSH	083																		
LACROSSE	D0395	322.0	5,483.77	1.0	1,944,809	1,944,277	19,448	333,423	0	114,987	470,412	848,700	0	145,383	994,085	323,473	15.07	47.84	27.44
OTIS-DIXON	D0403	350.0	5,338.81	1.0	1,834,351	1,887,270	50,719	889,183	0	83,133	972,338	1,141,872	0	105,134	1,247,008	294,670	19.43	39.12	14.44
RUBELL	084																		
PARADISE	D0399	142.0	4,314.23	1.0	1,123,054	1,134,287	11,231	102,411	0	31,338	133,941	293,420	0	39,413	333,233	201,292	12.13	31.44	35.31
RUBELL COUNTY	D0407	1,240.0	4,722.43	1.0	5,723,832	5,914,434	190,794	1,433,334	0	373,209	1,828,743	2,420,233	0	474,401	3,094,434	1,245,893	22.83	57.23	29.84
SALINE	085																		
SALINA	D0305	4,840.0	2,134.30	2.0	21,340,000	21,848,780	528,780	4,941,233	0	3,271,374	7,812,411	7,404,271	0	4,134,213	11,540,484	3,727,873	21.43	48.59	41.28
SOUTHEAST OF SA	D0306	404.0	5,193.33	1.0	3,021,087	3,149,357	148,270	1,033,292	0	148,798	1,282,082	1,433,422	0	188,123	1,821,547	419,445	20.82	38.09	13.98
ELL-SALINE	D0307	340.0	4,438.17	2.0	1,472,284	1,710,479	38,193	1,004,141	0	31,473	1,033,814	1,184,448	0	45,334	1,232,004	194,188	23.13	32.27	3.83
SCOTT	084																		
SCOTT COUNTY	D0444	1,035.0	4,243.83	2.0	4,501,451	4,591,484	90,033	1,324,733	0	374,319	1,499,032	2,078,182	0	473,274	2,351,438	832,404	20.33	53.42	27.11
BEDFORD	087																		
MICHITA	D0239	44,350.0	3,598.38	2.0	154,341,541	140,943,044	4,381,505	14,020,108	0	24,805,199	40,528,207	40,382,708	0	33,342,341	74,094,949	33,549,442	23.01	43.08	35.99
DERBY	D0240	5,938.0	3,289.94	1.0	18,537,241	19,784,340	1,147,299	8,838,874	0	1,378,894	10,217,768	11,484,447	0	1,743,423	12,200,092	2,982,324	24.92	48.20	23.23
HAYSVILLE	D0241	3,390.0	3,104.58	2.0	10,193,478	10,741,927	544,449	3,438,902	0	419,282	4,238,184	4,954,792	0	782,998	7,737,790	1,479,604	27.97	58.48	30.79
VALLEY CENTER P	D0242	2,125.0	3,130.57	2.0	4,315,433	4,828,838	513,223	3,030,103	0	510,817	3,540,922	4,041,811	0	445,840	4,487,671	1,124,749	33.71	53.70	28.21
MILWAUKEE	D0243	1,890.0	2,518.34	2.0	4,544,427	4,834,454	308,227	2,347,137	0	311,317	2,878,454	2,990,214	0	444,744	3,434,940	738,304	32.53	34.84	7.21
CLEARWATER	D0244	780.0	3,833.43	2.0	3,733,978	3,832,114	98,139	1,874,714	0	282,005	2,134,719	2,241,953	0	354,338	2,418,511	441,792	18.04	41.91	21.42
LODWARD	D0245	1,970.0	3,288.80	2.0	4,337,313	4,408,323	271,008	2,280,340	0	317,433	2,798,013	3,151,481	0	454,249	3,808,730	1,007,717	22.42	39.31	33.94

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COUNTY NAME	DISTRICT NAME	EST	BUDGET PER-1		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-1	
			EST	INCL	1989-90	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST
		9-20-901	1989-90		1990-91	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	INCOME	AID	(14 - 10)	1989	1990	
BEDFORD	087																	
HAIZE	B0264	2,560.0	3,771.74	1.0	8,287,641	9,782,218	1,444,577	3,024,332	0	338,124	5,342,474	4,990,037	0	427,512	7,417,549	2,064,873	54.88 33.31 24.34	
REMIK	B0267	1,410.0	3,905.14	2.0	5,345,441	5,614,348	250,707	2,392,204	0	318,792	2,710,998	3,217,491	0	403,049	3,620,540	909,542	24.74 57.21 32.02	
CHENEY	B0268	530.5	4,183.28	2.0	2,205,423	2,243,617	38,194	1,179,760	0	143,043	1,322,823	1,423,043	0	180,884	1,603,947	281,124	20.81 45.44 21.84	
BEWARD	088																	
LINCOLN	B0480	3,520.0	3,240.19	1.2	11,112,449	11,411,283	498,834	4,092,824	0	1,002,154	5,094,980	5,875,244	0	1,247,088	7,142,334	2,047,354	19.20 32.30 31.61	
KISMET-PLAIN	B0483	570.0	4,305.93	2.0	2,447,922	2,503,449	55,527	711,420	0	127,816	839,234	1,156,411	0	161,604	1,318,017	478,781	12.74 34.43 18.82	
SHAWNEE	089																	
BEAVER	B0345	3,250.0	3,320.24	1.0	10,795,833	10,903,773	107,942	3,305,203	0	994,098	4,301,301	4,647,234	0	1,259,432	5,924,644	1,425,345	14.41 35.29 33.07	
SILVER LAKE	B0372	605.0	4,495.85	2.0	2,724,733	2,781,270	54,533	1,874,777	0	196,242	1,771,039	1,811,516	0	248,147	2,059,643	288,424	27.84 51.95 19.22	
ALBURN WASHINGTON	B0437	3,938.0	3,195.57	2.0	12,008,940	12,891,243	882,303	3,282,594	151,548	1,310,380	4,744,722	5,348,811	0	1,457,032	7,023,843	2,281,141	17.10 47.49 32.81	
SHAWNEE HEIGHTS	B0430	3,353.0	3,094.85	2.0	10,229,209	10,391,423	162,214	4,147,841	0	1,017,802	5,164,543	5,277,823	0	1,284,494	4,544,319	1,999,774	19.98 51.24 29.77	
TOPEKA PUBLIC S	B0501	14,075.7	3,593.40	1.0	50,449,451	51,154,132	506,681	5,971,129	0	7,927,579	13,898,708	13,249,454	0	10,023,352	23,292,804	9,394,098	20.29 48.00 39.74	
SHERIDAN	090																	
HOKIE COMMUNITY	B0412	520.0	4,424.94	2.0	2,332,998	2,379,458	44,460	945,975	0	154,028	1,122,003	1,270,284	0	197,274	1,447,540	345,357	15.47 30.03 30.89	
SHERMAN	091																	
GOODLAND	B0352	1,185.0	3,914.10	2.0	4,839,780	4,924,578	94,798	1,703,898	0	344,254	2,049,354	2,432,473	0	437,793	2,890,444	841,112	18.35 30.34 27.15	
SMITH	092																	
SMITH CENTER	B0237	440.0	4,315.13	2.0	3,773,337	2,828,799	55,442	1,239,732	0	204,354	1,444,084	1,604,277	0	238,378	1,842,655	418,569	19.30 48.58 24.57	
WEST SMITH COUN	B0238	211.5	5,100.43	2.0	1,084,391	1,108,120	21,729	584,215	0	50,404	434,619	499,283	0	63,729	743,014	124,398	17.80 44.37 43.43	
STAFFORD	093																	
STAFFORD	B0349	283.0	4,000.94	1.0	1,635,254	1,715,249	79,993	421,851	0	88,951	710,002	916,173	0	112,447	1,028,640	318,438	21.75 54.24 33.47	
ST JOHN-HUBBON	B0330	440.0	4,871.41	2.0	2,121,500	2,184,290	64,790	795,539	0	147,944	943,483	1,097,485	0	187,054	1,284,541	341,058	14.15 47.43 31.31	
HACKBURYVILLE	B0331	284.5	5,945.25	1.0	1,497,114	1,714,084	14,970	177,205	0	93,004	270,209	523,884	0	117,591	441,477	371,248	12.12 37.41 21.01	
STANTON	094																	
STANTON COUNTY	B0452	510.0	4,724.07	2.0	2,481,184	2,530,810	49,624	0	0	140,533	140,533	381,254	0	202,998	584,254	423,701	4.37 33.11 25.10	
STEVENS	095																	
HORDON PUBLIC S	B0209	159.0	8,390.83	1.0	1,334,142	1,347,484	13,342	0	0	34,983	34,983	0	0	44,741	44,741	9,778	0.14 14.49 14.73	
HICOTON PUBLIC	B0210	900.0	5,057.74	1.0	4,514,560	4,597,488	80,928	0	0	353,002	353,002	0	0	444,323	444,323	93,321	0.44 18.81 18.61	
SUMNER	096																	
WELLINGTON	B0353	1,912.0	3,288.00	2.0	4,291,579	4,417,420	125,841	2,731,747	0	354,448	3,288,435	3,549,937	0	703,832	4,253,749	945,334	23.95 40.77 28.20	
CONWAY SPRINGS	B0354	477.0	4,723.20	2.0	2,118,827	2,298,024	179,197	1,117,482	0	125,098	1,242,580	1,481,432	0	158,170	1,639,802	397,222	23.53 40.81 35.43	
BELLE PLAINE	B0357	712.0	4,335.68	2.0	3,082,449	3,148,742	64,073	2,001,773	0	197,834	2,199,609	2,240,914	0	230,137	2,491,051	291,442	24.49 49.43 39.54	
OSFORD	B0358	420.0	4,021.67	2.0	1,701,144	1,735,188	34,022	1,000,794	0	97,448	1,098,242	1,164,735	0	123,209	1,289,944	191,702	17.81 48.94 27.98	
ARGONIA PUBLIC	B0359	210.0	4,913.58	2.0	1,100,441	1,122,454	22,013	388,742	0	58,497	447,259	532,490	0	73,942	404,452	159,393	15.75 43.44 44.15	
CALDWELL	B0360	328.0	4,921.48	2.0	1,624,087	1,654,570	32,483	705,738	0	80,308	784,043	927,432	0	101,534	1,028,984	242,943	20.41 43.57 38.25	
SOUTH HAVEN	B0009	233.0	4,244.73	2.0	994,153	1,014,037	19,884	321,440	0	44,078	543,738	444,142	0	58,731	781,893	134,155	17.42 44.53 23.47	

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COUNTY NAME DISTRICT NAME	EST ENROLL	(1)	(2)	(3)	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE			
					M	N	INC	1989-90	1990-91	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)
*****																				
THOMAS	097																			
BREMETER	B0314	142.5	4,028.77	1.0	809,100	847,491	8,391	47,321	13,518	42,541	103,380	248,643	0	53,787	302,400	198,870	17.73	43.24	39.24	
COLBY PUBLIC SC	B0315	1,253.0	3,981.13	2.0	4,928,995	5,088,120	149,325	1,948,921	0	341,034	2,309,957	2,791,414	0	454,482	3,247,894	927,939	23.29	41.40	13.58	
GOLDEN PLAINS	B0316	137.5	4,471.24	1.0	750,432	940,158	9,506	213,272	0	47,133	240,405	379,898	0	59,394	439,492	179,087	19.94	32.33	25.82	
*****																				
TREGO	098																			
WAKEDNEY	B0208	420.0	4,307.49	2.0	2,714,000	2,770,314	54,314	1,340,472	0	148,410	1,488,882	1,674,981	0	187,644	1,842,425	373,743	15.33	42.73	24.08	
*****																				
WASHTON	099																			
ALMA	B0329	532.1	4,447.14	2.0	2,374,944	2,424,503	47,539	1,091,347	0	197,407	1,288,974	1,349,494	0	249,847	1,419,343	330,349	20.38	38.82	33.63	
WASHTON EAST	B0330	582.0	4,841.79	2.0	2,827,133	2,884,153	59,022	1,451,842	0	129,407	1,781,449	1,944,935	0	143,871	2,110,806	329,357	22.80	44.22	37.65	
*****																				
WALLACE	100																			
WALLACE COUNTY	B0241	284.8	4,584.28	2.0	1,312,143	1,340,279	28,114	427,405	14,203	72,078	515,884	644,425	0	91,133	737,738	221,872	14.57	46.08	28.04	
MEDIAN	B0242	100.0	4,491.22	1.0	453,413	442,149	6,254	97,808	44,273	19,724	181,809	233,484	0	24,941	258,427	74,418	7.73	32.94	42.94	
*****																				
WASHINGTON	101																			
NORTH CENTRAL	B0221	174.0	4,003.53	1.0	1,089,441	1,100,538	10,897	490,127	0	35,322	325,449	434,270	0	44,913	481,183	155,534	18.33	41.34	17.13	
WASHINGTON BOND	B0222	410.0	4,922.80	2.0	2,040,191	2,101,397	41,306	1,308,678	0	91,122	1,399,800	1,521,000	0	115,212	1,434,212	234,412	22.80	49.38	22.43	
BARNES	B0223	390.0	4,943.40	2.0	1,945,384	2,004,897	39,311	694,441	0	141,359	838,000	1,013,792	0	178,729	1,192,521	354,521	19.09	37.39	33.17	
REPUBLICAN WALL	B0224	380.0	5,172.24	1.0	2,012,000	2,032,120	20,120	1,017,802	0	74,898	1,092,706	1,249,290	0	94,699	1,343,989	271,289	14.23	43.00	21.47	
*****																				
MICHITA	102																			
LEOTI	B0467	580.0	4,708.34	2.0	2,735,335	2,790,270	54,715	399,791	0	272,027	471,818	909,408	0	343,941	1,253,399	581,581	21.27	44.19	38.53	
*****																				
MILBURN	103																			
ALTONA-HIDWAY	B0387	374.5	5,017.74	2.0	1,944,889	1,985,831	38,942	1,324,179	0	57,387	1,383,444	1,494,003	0	72,431	1,544,434	182,948	18.81	34.07	13.23	
NEEDHAM	B0441	725.0	4,730.74	2.0	3,434,530	3,503,224	68,694	2,410,882	0	138,219	2,548,301	2,725,402	0	174,759	2,900,141	351,840	23.51	32.13	3.02	
FREDONIA	B0484	874.0	4,342.94	2.0	3,843,730	3,920,434	74,874	2,199,009	0	198,231	2,397,240	2,454,673	0	259,434	2,907,309	510,049	22.42	34.12	27.04	
*****																				
MOOREHEAD	104																			
MOOREHEAD	B0344	570.0	3,808.33	2.0	2,214,481	2,228,977	44,294	1,211,809	0	109,843	1,321,632	1,475,328	0	138,881	1,414,401	292,749	13.57	34.51	17.74	
*****																				
WYANDOTTE	105																			
TURNER-KANSAS C	B0202	3,800.0	3,444.01	1.0	13,147,845	13,279,331	121,484	7,489,984	0	587,909	8,077,895	8,570,741	0	743,331	9,314,092	1,234,197	14.48	51.02	32.44	
PIPER-KANSAS CI	B0203	1,050.0	3,992.23	2.0	4,050,137	4,275,703	225,566	2,440,230	0	193,413	2,833,443	3,007,485	0	247,873	3,254,338	418,915	24.48	43.41	31.49	
BONNER SPRINGS	B0204	2,100.0	3,511.98	1.0	7,211,853	7,448,910	237,055	2,894,778	69,749	457,949	3,424,494	3,708,490	0	831,913	4,540,403	914,107	17.17	40.54	42.11	
KANSAS CITY	B0300	21,247.9	3,323.05	2.0	75,818,147	77,334,491	1,514,324	38,941,724	0	6,487,415	45,449,139	44,745,418	0	8,202,439	54,947,877	9,498,738	21.24	35.53	9.59	
*****																				
STATE TOTALS		413,319.1	499.1		1,420,405,772	1,424,411,271	332,411,271	164,999,995		4,394,947	703,408,233	733,334,447	0	208,800,002	240,444,214	14,884,94				
		1,421,448.91	1,570,694,994		49,908,774								0	943,834,449	6,245.30	7,844.24				

COUNTY	1988 STATE CENSUS	% OF TOTAL ST. POPULATION	FY 89 SALES X BY CO.	% OF AL
ALLEN	14,774	.64	\$2,365,605.90	0.33%
ANDERSON	7,858	.34	1,041,194.93	0.15%
ATCHISON	16,363	.71	2,783,364.70	0.39%
BARBER	6,163	.27	1,002,361.02	0.14%
BARTON	30,329	1.3	9,315,933.84	1.31%
BOURBON	14,725	.64	2,950,447.38	0.41%
BROWN	11,366	.50	1,674,375.21	0.24%
BUTLER	47,670	2.1	8,163,721.69	1.15%
CHASE	3,060	.13	301,894.66	0.04%
CHAUTAUQUA	4,420	.19	396,854.51	0.06%
CHEROKEE	21,497	.94	2,271,209.36	0.32%
CHEYENNE	3,369	.15	522,985.60	0.07%
CLARK	2,565	.11	272,478.22	0.04%
CLAY	9,102	.40	1,357,844.48	0.19%
CLOUD	11,111	.48	2,256,030.39	0.32%
COFFEY	8,212	.36	1,043,303.91	0.15%
COMANCHE	2,361	.10	295,459.36	0.04%
COWLEY	34,643	1.5	7,030,436.45	0.99%
CRAWFORD	33,505	1.5	7,130,143.98	1.00%
DECATUR	4,205	.18	615,616.87	0.09%
DICKINSON	18,830	.82	3,026,117.08	0.43%
DONIPHAN	8,360	.36	1,086,431.58	0.15%
DOUGLAS	59,441	2.6	18,437,288.73	2.59%
EDWARDS	3,981	.17	468,207.60	0.07%
ELK	3,406	.15	238,993.40	0.03%
ELLIS	24,436	1.07	8,506,926.99	1.20%
ELLSWORTH	6,276	.27	921,752.73	0.13%
FINNEY	29,349	1.28	9,737,372.60	1.37%
FORD	24,878	1.08	8,389,335.19	1.18%
FRANKLIN	21,378	.93	4,058,620.35	0.57%
GEARY	18,015	.79	5,649,815.58	0.79%
GOVE	3,468	.15	548,328.90	0.08%
GRAHAM	3,745	.16	733,496.48	0.10%
GRANT	7,025	.31	1,815,071.28	0.25%
GRAY	5,378	.23	556,693.08	0.08%
GREELEY	1,791	.08	247,440.04	0.03%
GREENWOOD	7,841	.34	1,024,039.44	0.14%
HAMILTON	2,467	.11	340,898.84	0.05%
HARPER	7,241	.32	1,408,089.31	0.20%
HARVEY	29,728	1.3	5,392,630.45	0.76%
HASKELL	3,754	.16	393,428.17	0.06%
HODGEMAN	2,258	.10	167,717.31	0.02%
JACKSON	11,543	.50	1,730,395.42	0.24%
JEFFERSON	15,611	.68	1,175,759.08	0.17%
JEWELL	4,496	.20	373,360.78	0.05%
JOHNSON	328,597	14.33	125,064,552.93	17.57%
KEARNY	4,131	.18	351,026.82	0.05%
KINGMAN	8,495	.37	1,194,955.83	0.17%
KIOWA	3,745	.16	581,172.67	0.08%
LABETTE	23,658	1.03	4,276,697.02	0.60%
LANE	2,548	.11	332,931.16	0.05%
LEAVENWORTH	43,630	1.9	8,261,024.64	1.16%
LINCOLN	3,785	.17	380,117.75	0.05%
LINN	8,201	.36	726,389.18	0.10%
LOGAN	3,171	.14	733,975.75	0.10%
LYON	31,145	1.36	8,182,739.36	1.15%
MARION	12,584	.55	1,817,334.65	0.26%
MARSHALL	12,017	.52	2,095,043.83	0.29%
MCPHERSON	26,546	1.16	5,685,191.99	0.80%
MEADE	4,419	.19	516,616.48	0.07%
MIAMI	22,366	.96	3,597,406.73	0.51%
MITCHELL	7,343	.32	1,522,665.56	0.21%
MONGTOMERY	38,660	1.69	8,159,259.54	1.15%
MORRIS	5,982	.26	926,938.40	0.13%
MORTON	3,286	.14	634,310.05	0.09%
NEMAHA	10,873	.47	1,820,067.19	0.26%
NEOSHO	17,166	.75	3,900,178.28	0.55%
NESS	4,376	.19	826,520.22	0.12%
NORTON	5,946	.26	1,066,788.10	0.15%
OSAGE	15,014	.65	1,700,962.19	0.24%
OSBORNE	5,176	.23	743,141.31	0.10%
OTTAWA	6,040	.26	541,142.03	0.08%
PAWNEE	7,299	.32	1,169,591.79	0.16%
PHILLIPS	6,877	.30	1,048,045.16	0.15%
POTTAWATTOMIE	15,731	.69	5,274,695.47	.074%

COUNTY	1988 STATE CENSUS	% OF TOTAL ST. POPULATION	FY 89 SALES TAX BY CO.	% OF TOTAL
PRATT	9,900	.43	\$2,742,666.89	0.39%
RAWLINS	3,663	.16	506,698.11	0.07%
RENO	60,424	2.63	16,563,277.60	2.33%
REPUBLIC	6,926	.30	950,646.40	0.13%
RICE	10,562	.46	1,428,347.19	0.20%
RILEY	34,336	1.50	9,867,308.53	1.39%
ROOKS	6,265	.27	1,190,359.25	0.17%
RUSH	4,051	.18	357,131.99	0.05%
RUSSELL	8,308	.36	1,698,738.90	0.24%
SALINE	47,434	2.07	16,531,910.86	2.32%
SCOTT	5,571	.24	1,199,106.18	0.17%
SEDGWICK	367,813	16.04	133,774,668.14	18.79%
SEWARD	17,484	.76	7,112,416.48	1.00%
SHAWNEE	153,052	6.67	51,621,056.30	7.25%
SHERIDAN	3,243	.14	446,414.36	0.06%
SHERMANN	7,090	.31	1,838,603.99	0.26%
SMITH	5,380	.23	851,899.90	0.12%
STAFFORD	5,655	.25	438,483.48	0.06%
STANTON	2,226	.10	338,022.88	0.05%
STEVENS	4,535	.20	857,330.39	0.12%
SUMNER	24,823	1.08	3,103,302.44	0.44%
THOMAS	8,013	.35	2,170,171.48	0.30%
TREGO	3,900	.17	591,320.90	0.08%
WABAUNSEE	6,700	.29	422,965.27	0.06%
WALLACE	1,933	.08	260,976.08	0.04%
WASHINGTON	7,499	.33	737,766.65	0.10%
WICHITA	2,741	.12	505,693.79	0.07%
WILSON	10,865	.47	1,374,707.60	0.19%
WOODSON	3,990	.17	371,106.13	0.05%
WYANDOTTE	158,253	6.90	33,422,246.60	4.70%
TOTAL	2,293,445	99.98% of POP.	615,626,299.31	86.49%



FY	COUNTY WIDE 1989 AVG. MILL LEVY	MILL LEVY REDUC- TION DUE TO HB 3013 THRU LAVTRF	NEW MILL LEVY DUE TO LAVTRF	INCREASE IN MILL LEVY DUE TO HB 3013
Allen	129.65	19.00	110.65	14.7
Anderson	105.97	16.35	89.62	15.4
Atchison	141.01	21.71	119.3	15.4
Barber	106.06	10.71	95.35	10.1
Barton	120.55	15.05	105.5	12.5
Bourbon	135.61	20.19	115.42	14.9
Brown	110.02	15.70	94.32	14.3
Butler	124.39	16.94	107.45	13.7
Chase	111.23	12.03	99.2	10.8
Chautauqua	109.00	16.52	92.48	15.2
Cherokee	100.53	21.36	79.17	21.2
Cheyenne	91.48	11.06	80.42	12.1
Clark	105.28	8.80	96.48	8.4
Clay	125.80	17.09	108.71	13.6
Cloud	153.76	17.91	135.85	11.6
Coffey	48.44	5.85	42.59	12.1
Comanche	111.51	9.89	101.62	8.9
Cowley	143.02	19.20	123.82	13.4
Crawford	116.18	23.70	92.48	20.4
Decatur	99.09	12.71	86.38	12.8
Dickinson	111.35	17.45	93.9	15.7
Doniphan	126.33	18.58	107.75	14.7
Douglas	120.58	16.98	103.6	14.1
Edwards	100.15	10.11	90.04	10.1
Elk	135.41	16.23	119.18	12.0
Ellis	104.95	14.93	90.02	14.2
Ellsworth	123.33	12.59	110.74	10.2
Finney	106.58	10.86	95.72	10.2
Ford	124.85	14.10	110.75	11.3
Franklin	120.50	20.06	100.44	16.6
Geary	113.90	23.15	90.75	20.3
Gove	102.34	10.22	92.12	10.0
Graham	126.55	10.30	116.25	8.0
Grant	55.51	6.69	48.82	12.1
Gray	115.01	11.07	103.94	9.6
Greeley	100.37	8.62	91.75	8.6
Greenwood	145.17	14.79	130.38	10.2
Hamilton	96.90	8.21	88.69	8.5
Harper	120.45	11.91	108.54	10.0
Harvey	135.83	17.73	118.1	13.1
Haskell	63.29	6.78	56.51	11.0
Hodgeman	126.38	9.49	116.89	8.0
Jackson	114.19	19.98	94.21	17.5
Jefferson	108.66	19.48	89.18	18.0
Jewell	120.54	13.42	107.12	11.1
Johnson	106.75	12.00	94.75	11.2
Kearny	47.85	6.10	41.75	12.7
Kingman	112.28	11.14	101.14	10.0
Kiowa	89.15	9.19	79.96	10.3
Labette	143.77	22.71	121.06	15.8
Lane	129.72	9.78	119.94	7.5
Leavenworth	124.53	22.49	102.04	13.1
Lincoln	127.75	12.86	114.89	10.1
Linn	69.39	8.46	60.93	12.2
Logan	105.98	10.91	95.07	10.3
Lyon	141.00	19.58	121.42	13.9
Marion	106.40	16.24	90.16	15.3
Marshall	125.56	16.58	108.98	13.2
McPherson	118.83	14.40	104.43	12.1
Meade	93.03	8.14	84.89	8.7
Miami	112.92	17.51	95.41	15.5
Mitchell	121.94	16.11	105.93	13.2
Montgomery	142.64	20.30	122.34	14.2
Morris	105.55	14.59	90.96	13.8
Morton	70.44	6.69	63.75	9.5
Nemaha	94.56	15.28	79.28	16.2
Neosho	163.00	21.96	141.04	13.5
Ness	114.59	9.88	104.71	8.6
Norton	133.63	17.06	116.57	12.8
Osage	105.12	21.08	84.04	20.1

COUNTY	COUNTY WIDE 1989 AVAIL MILL LEVY	MILL LEVY REDUC TION DUE TO H.B. 3013 THRU LAVTRF	NEW MILL LEVY DUE TO LAVTRF	DECREASE MILL LEVY DUE TO HB 3013
Osborne	120.39	15.42	104.97	12.8
Ottawa	116.01	14.14	101.87	12.2
Pawnee	105.10	12.69	92.41	12.1
Phillips	129.17	13.84	115.33	10.1
Pottawatomie	66.91	8.18	58.73	12.2
Pratt	127.11	12.36	114.75	10.0
Rawlins	127.84	11.33	116.51	9.0
Reno	120.14	16.28	103.86	13.6
Republic	126.37	15.05	111.32	12.0
Rice	117.06	12.89	104.17	11.0
Riley	125.23	24.51	100.72	19.6
Rooks	118.88	11.94	106.94	10.0
Rush	119.10	11.89	107.21	10.0
Russell	116.11	12.06	104.05	10.4
Saline	119.57	17.02	102.55	14.2
Scott	110.28	12.14	98.14	11.0
Sedgwick	119.73	16.06	103.67	13.4
Seward	103.61	11.38	92.23	11.0
Shawnee	144.20	15.83	128.37	11.0
Sheridan	107.16	10.57	96.59	10.0
Sherman	105.95	12.39	93.56	11.7
Smith	122.65	14.32	108.33	11.8
Stafford	110.69	9.83	100.86	9.0
Stanton	77.71	6.93	70.78	9.0
Stevens	37.40	5.96	31.44	15.9
Sumner	127.47	17.12	110.35	13.4
Thomas	110.82	12.20	98.62	11.0
Trego	116.33	11.58	104.75	10.0
Wabaunsee	104.66	15.72	88.94	15.0
Wallace	85.45	9.09	76.36	10.6
Washington	119.03	13.93	105.1	11.7
Wichita	122.45	10.65	111.80	8.7
Wilson	118.31	19.25	99.06	16.3
Woodson	113.42	14.65	98.77	12.9
Wyandotte	151.03	20.07	130.96	13.3

CITY-COUNTY 2%

LOCAL OPTION/LAVTR

COUNTY	LOSS OF OPTION	GAIN LAVTR	NET	SDEA
Brown	787,941	872,061	84,120	
Cherokee	1,068,804	1,525,273	456,469	
Geary	2,658,736	2,011,233	(647,503)	2,056,381
Labette	2,012,563	1,715,951	(296,612)	1,998,417
Miami	1,692,896	1,702,237	9,341	
Montgomery	3,839,651	2,862,917	(976,734)	2,867,053
Ottawa	254,655	478,155	223,500	
Wyandotte	15,728,115	12,114,944	(3,614,000)	12,069,957
Jackson (county)	814,303	818,371	4,000	
Johnson (1.5)	44,140,000	29,708,906	(14,432,000)	26,5++,+++
Sedgwick(1.0)	31,476,000	29,986,497	(1,490,000)	44,1++,+++

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STATEMENT OF  
THE KANSAS LIVESTOCK ASSOCIATION  
TO THE HOUSE COMMITTEE ON ASSESSMENT AND  
TAXATION

REPRESENTATIVE KEITH ROE, CHAIRMAN

WITH RESPECT TO

HB 3013

PRESENTED BY

DEE LIKES, EXECUTIVE VICE PRESIDENT

MARCH 20, 1990

*KLA has appeared before this committee on numerous occasions during this session of the Kansas legislature to voice the major policy positions for our organization: 1) We oppose the reimposition of the livestock tax; 2) We advocate less reliance of the property tax and more reliance on sales and income tax to fund local units of government and schools.*

*When our members were in town recently for the annual legislative meeting, they voted overwhelmingly to support House Bill 3013 because it accomplishes - in a well-rounded way - the goal of moving away from property taxes to finance local units of government. We hope that the legislature will take advantage of the opportunity to have serious and thoughtful consideration for other methods to finance government. Basically, our members believe the property tax system is largely antiquated because it is more of a 19th Century concept when land ownership was a more reliable indicator of wealth and the taxpayers' ability to pay. It is a product of the days when our society was based largely on agricultural activity and all those one room school houses and court houses had to be funded whether or not agriculture made a profit. Today, our entire society is changed dramatically. No longer is property (either real or personal) a reliable indicator of wealth or ability to pay. Remember, all property tax must be paid from income. In today's society, it is not correct to assume that a mortgaged farm, a mortgaged cow herd or a mortgaged piece farm machinery is a reliable indicator of wealth. Today, wealth is basically in the form of investments and income.*

*3/20/90*

*Attachment 2*

*The vast majority of agricultural people would agree with the provision in House Bill 3013 which would reimpose the tax on intangibles. They disagree that an intangibles tax amounts to double taxation because if you invest after tax money in property or productive equipment, you have been taxed on the value of that property. However, after tax money held for interest is not subject to taxation in many taxing districts. Does this seem fair? How much sense does it make to propose to tax a mortgaged cow herd; or a mortgaged piece of farm machinery as an indicator of wealth and then exempt the most perfect measure of wealth...money in the bank? We would suggest to those who continually call for a broader tax base to advocate removing exemptions for household furnishings, intangibles, and IRB property if they are really serious.*

*KLA believes that sales and income taxes are the fairest of all revenue sources to finance government.*



# PUBLIC POLICY STATEMENT

## HOUSE TAXATION COMMITTEE

**RE: H.B. 3013 - A measure to enhance state revenue to assist local units of government.**

March 20, 1990  
Topeka, Kansas

Presented by:  
Paul E. Fleener, Director  
Public Affairs Division  
Kansas Farm Bureau

**Mr. Chairman and Members of the Committee:**

My name is Paul E. Fleener. I am the Director of Public Affairs for Kansas Farm Bureau. We appreciate the opportunity to express our support for the general thrust and concepts contained in H.B. 3013.

We have frequently appeared before Tax Committees and Education Committees asking for reduced reliance on the property tax, particularly as it applies to the funding of elementary and secondary schools, the largest user of the property tax.

Our policy positions supporting the general thrust of H.B. 3013 can be found in resolutions adopted by our voting delegates which address: (1) **State and Local Governmental Budgeting, Spending and Taxation**, and (2) **School Finance**. The full text of those policy positions is attached to our testimony.

Our people have suggested strongly that:

**Expenditures by the state of Kansas and by local units of government in Kansas in any fiscal year should never exceed projected revenue receipts for that fiscal year.**

3/20/90  
Attachment 3

In the same resolution you will find this wording:

**We support additional funding of our elementary and secondary schools through a school district income tax and additional state aid.**

The purpose of H.B. 3013 is to replace approximately 25 percent of the property taxes levied statewide. The author of H.B. 3013 has also indicated it is the purpose of this legislation to remit revenues from the statewide taxes imposed to local units of government. The proposal is to send back approximately 50 percent of the revenues through the Local Ad Valorem Tax Reduction Fund (LAVTRF), and approximately half through the School District Equalization Act (SDEA).

Since there are several "no aid" districts under our SDEA, this Committee and the Legislature may want to decide that a dollar for dollar offset of property taxes in each of the USDs in Kansas would be a more appropriate way to remit monies than through the formula (SDEA) itself.

Our School Finance policy contains this paragraph:

**We continue to believe that there should be minimal reliance on the property tax for support of our elementary and secondary schools. As long as property is used as a measure of wealth, than intangible property should be a part of such measurement of wealth.**

We thank you for giving us an opportunity to make these comments on H.B. 3013. We would be pleased to respond to questions.



## **State and Local Governmental Budgeting, Spending and Taxation**

It is time in Kansas to write a basic tax policy of taxing people for services to people and taxing property for services to property.

Expenditures by the State of Kansas and by local units of government in Kansas in any fiscal year should never exceed projected revenue receipts for that fiscal year.

Zero-based budgeting is essential to fiscal planning and should be required for all state agencies as well as all local units of government.

We support additional funding of our elementary and secondary schools through a school district income tax and additional state aid.

We support funding for the third year of the "Margin of Excellence" for higher education.

We believe some agricultural programs in Kansas have been sorely underfunded in the past. Two specific examples are the International Grains Program and the International Meats and Livestock Program which should receive increased appropriations.

The Agricultural Value Added Processing Center, created by legislation enacted in 1988, should receive full and adequate funding in the 1990 Legislative Session.

Plant Science, Phase II, at Kansas State University should move ahead on schedule.

It is important and essential to all Kansans that we continue our State Meat Inspection Program.

The Swine Technology Center, created but unfunded by the Legislature in 1988 should receive its needed appropriations in 1990.

An eradication program for pseudorabies, a potentially devastating disease to the Kansas swine industry, should have federal, state and producer support and funding. We support initiation of the pseudorabies eradication plan in Kansas and ask the Legislature to provide funding for the Kansas portion of the plan.

The State General Fund should have adequate balances or reserves.

## **School Finance**

We believe the Kansas Legislature should develop a school finance formula to assist in the delivery of and funding for a "basic education" for every child enrolled in public schools in each unified school district in the state.

We continue to believe that there should be minimal reliance on the property tax for support of our elementary and secondary schools. As long as property is used as a measure of wealth, then intangible property should be a part of such measurement of wealth.

We support legislation to create a school district income tax to be collected by the state from every resident individual and returned by the state to the school district of residence of the individual taxpayer.

We will oppose the application or use of a local income or earnings tax by any other local unit of government.

We support legislation to place increased reliance on the state sales tax for financing elementary and secondary education in order to reduce reliance on property taxes now levied for school finance.

State General Fund revenues should be enhanced for school finance purposes by increasing the rates of income and privilege taxes imposed on corporations, financial institutions, insurance companies, and non-resident individuals.

We believe that federally and state-mandated programs should be fully funded by the federal or state government, whichever mandates a given program.

We have opposed in the past, and we continue to oppose efforts to establish a statewide property tax levy.



RICK BOWDEN  
 REPRESENTATIVE, NINETY-THIRD DISTRICT  
 433 WALNUT  
 GODDARD, KANSAS 67052



TOPEKA

HOUSE OF  
 REPRESENTATIVES

COMMITTEE ASSIGNMENTS  
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TESTIMONY IN SUPPORT OF HB 3013

March 20, 1990

Thank you Chairman Roe and Members of the Taxation Committee. My testimony and presence here today is in support of HB 3013. This bill is very similar to HB 2828 which is presently in this committee. I support the approach presented in HB 3013 for both raising the revenue and for property tax relief this bill provides.

I believe that the one "silver lining" the present property tax storm presents us with is to do some basic tax restructuring. Permit me to offer my humble observations regarding this tax restructuring.

- 1) Since Statewide 55 - 56% of property taxes go to school finance, the fastest way to provide substantial property tax relief is to address funding for schools by the State. H.B. 3013 can provide \$281,000,000 worth of property tax relief. This is substantial and can effectively reduce local property taxes.
- 2) The resources for this property tax relief is broad based. It provides for increased income taxes, sales taxes, and taxes on intangibles. Any tax relief should be founded on a broad base.
- 3) Local option plans to raise money for property tax relief that have been proposed simply will not work and are not workable. *equitable*  
 The plan proposed in 3013 is Statewide and is the only realistic way to provide tax relief.
- 4) This bill will provide property tax relief in two ways - through the SDEA and through LAVTR. Although the SDEA is undergoing shifts and changes in funding for local schools, I still feel it is a better system than across the board percentage rollbacks.
- 5) Finally, we are elected to make the difficult decisions for our State on many issues. We as a collective body must decide on whether we should increase income tax and sales tax or other

3/20/90

Attachment 4

taxes to provide property tax relief. We should not avoid our duties by passing the buck back to citizens as some solutions this committee has studied proposes. HB 3013 calls upon us to address property tax relief rather than putting this decision on the ballot.

This bill calls for greater tax increases than Legislation I've introduced this session. That however, does not detract from my support for the method provided for in this bill. I've spent many hours talking to constituents regarding property tax problems. I've found few who do not recognize the Legitimacy of Government to meet their needs and the needs of their neighbors and for Government to provide those needs. I'm convinced they would support increases in income and sales to provide property tax relief and to return balance to sales and property taxes.

RESPECTFULLY SUBMITTED,



Rep. Rick Bowden  
93rd District