

Approved Monday, May 07, 1990
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by SENATOR DAN THIESSEN at
Chairperson

10:00 a.m./xxx on Thursday, March 8, 1990 in room 313-S of the Capitol.

All members were present except:

Committee staff present:

Don Hayward, Revisor's Office
Chris Courtwright, Research Department
Tom Severn, Research Department
Marion Anzek, Committee Secretary

Conferees appearing before the committee:

Senator Richard Rock
Senator Phil Martin
Craig Grant-KS Association of School Boards and United School Administrators
Warren Rice, a taxpayer from Topeka and Chairman of the Mayor's Advisory Council On
Community Development
Linda Ferguson, Owner of (2) Video Stores in Manhattan
George Barbee, Executive Director of KS Consulting Engineers
Trudy Aron, Executive Director, KS Society of Architects
Bob Corkins, Director of Taxation, KS Chamber of Commerce & Industry
Bill Henry, Executive Vice President, KS Engineering Society
Janet Stubbs, Executive Director, Home Builders Association of KS
Terry Humphrey, Executive Director of KS Manufactured Housing Association
Kevin Allen, Executive Vice President, KS Motor Car Dealers Association
Ron Smith, KS Bar Association
Lucky DeFries, KS Bar Association
Ralph Cummings, a taxpayer from Topeka, and has a Brokerage Firm

Chairman Thiessen called the meeting to order and told the members they have minutes from February 19, 1990 in front of them and he would ask for a motion at the end of the meeting. He turned attention to SB692 and recognized Senator Rock co-sponsor with Senator Martin to SB692.

SB692:AN ACT relating to taxation; providing means to increase revenue producing state tax sources to local units of government to reduce reliance on revenue received from the levy of property taxes; amending K.S.A. 79-2959, 79-32-110, 79-32-119, 79-32-120, 79-32-121, 79-34147, 79-3603 and 79-3606 and repealing the existing sections.

Senator Richard Rock said he and Senator Martin will follow the process in the hand-out and he said, Senator Martin will discuss the proposed constitutional adjustments, and he said, he would discuss SB692 and the excise tax and Senator Martin will return to discuss the bottom line, of how this will affect the tax structure, and he recognized Senator Martin. (ATTACHMENTS la, lb, lc and ld).

Senator Martin thanked the Chairman for the hearing, early on and he said the members have their exhibits in from of them, and asked them to turn to (lb) titled Plan #3, which gives the ratios that they are proposing for a new constitutional amendment, he scanned over the proposal and then talked about the impacts. He said basically anytime you deal with an issue like this, they are realistic and know it can change as we move ahead, but he wanted to at least get to the point where they could have a print-out and relate their thoughts to the committee.

Senator Rock said they put the income tax back to where it was in 1987, the so called wind-fall, and they reinstated the 1987 tax brackets, deleted the Oklahoma Plan and Reinstated the federal exemptions. The difference is, is that the federal exemption is back in. The net result in putting these tax brackets back on, is somewhere between 50 and 55 million dollars. (see last sheet of la) He said income tax should be used to eliminate property tax. Attachment la includes introduction of Property Tax

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Reduction Plan, Facts about the Martin/Rock Plan, Exemptions Removed, New Services to be Taxed, Distribution and Income Tax. Attachment 1b Ratios. Attachment 1c School District Equalization and proposed changes. Attachment 1d LAVTRF Distributions.

Senator Martin said he would like to touch on how they would distribute the \$260.M and as an example he used Crawford County and said mills equalivant is a reduction of 15.41%, and he told the committee members they could check their own school districts (Attachment 1c) and he said take this information with you and look at your own counties to determine how their counties would come out on the LAVTRF distributions (Attachment 1d).

Senator Martin said he and Senator Bond are both open, they are not locked into absolutes that this is the way they feel distribution has to go, they are open to discussion on the fairness of running half through LAVTRF and half through SDA. They are open for discussion in terms of distributing the \$260.M that would be collected from the removal of salestax exemptions, income tax and tax on services.

Chairman Thiessen said he thought it should be made clear that instead of raising the rates, you are raising the base and there is still an increase in the salestax for the people, another thing about exemptions, you mentioned the other States', and many of the exemptions we have were done because other states' had those exemptions and if we wanted to be competitive, we had to do that too.

After committee discussion Chairman Thiessen introduced the pages that were helping in the committee today. Grey Montgomery and Jimmy Johnson from Junction City, KS., and he recognized Craig Grant representing KNEA.

THE FOLLOWING CONFEREES ARE PROPONENTS OF SB692.

Craig Grant said he has been authorized to speak for United School Administrators, KS Association of School Boards, KS-National Education Association, Wichita USD 259 and Topeka USD 501 today. He said, they believe SB692 is on the right track to provide property tax relief for taxpayers in KS. It provides a statewide source of revenue rather than local option sources and it is a bill, rather than a constitutional amendment, and they believe any measure should have both of these component parts in order to be effective.

He said, they do suggest a couple of key suggestions. (1) That more of the money resulting from the increased revenue should be used to increase state assistance to school districts, rather than dividing it equally with cities and counties, this way because property taxes will be reduced by \$1.40 for each dollar sent to schools while only getting \$1.00 reduction for each dollar sent to cities and counties. Since schools collect over 50% of the local property taxes, this change would provide better overall tax relief. (2) That the distribution formula be changed to a formula which would send the money back to reduce property taxes for all schools rather than through the SDEA formula. (ATTACHMENT 2)

Warren Rice a taxpayer from Topeka said he is a retired postal employee and a volunteer in community development in the city of Topeka and is chairman of the Mayor's Advisory Council on Community Development.

He said a group he works with on community development live in a northeast Topeka neighborhood, which is 60% elderly and low income. Some of these elderly people live on a very low social security check each month, sometimes as low as \$200. to \$300. They must buy their food, clothes, pay utility bills and pay their taxes on their home on their meager income. Some barely survive but they still try to live within their means. The homestead act and the circuit breaker helps when their taxes went up over 50%, but the circuit breaker is only a band aid the first year and their group of people would like the same consideration and the same opportunity of paying less taxes. They feel this can happen if this committee would drop these exemptions and broaden the tax base. (ATTACHMENT 3)

Linda Ferguson said she is the owner of two video store's in Manhattan, and she has testified in the House Committee once pertaining to the Circuit Breakers and the last time on a bill that addressed the reclassification situation. She said, her business is one that was greatly affected by the reclassification. She felt the reappraisal on both buildings were what she considered fair, it was the 30% classification on

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commercial property that has hurt her, which resulted in a 250% increase in property tax.

She felt SB692 is a starting point for addressing the problems for re-evaluating the whole tax structure in Kansas. (ATTACHMENT 4)

THE FOLLOWING CONFEREES ARE OPPONENTS OF SB692

George Barbee, Executive Director of KS Consulting Engineers said Section 5, subsection X of SB692 would tax all services, including engineering services, under the sales tax provisions of the state statutes. Engineering services have not been taxed in the past because they are not listed as a taxable service for a very good reason.

He said after reviewing the sales tax statutes it became evident that the entire retailers sales tax statutes were clearly intended for the retailer to collect from the consumer a tax on the final retail transaction. The providing of a professional service such as engineering is not a retail transaction.

There are other problems with this concept of taxing prior to the final retail transactions, but the very fact that these services are only component parts of a project leads him to request that this committee report SB692 unfavorably. (ATTACHMENT 5)

Trudy Aron, Executive Director, KS Society of Architects said while taxing all services may seem like an equitable idea, it will have dire consequences for those in the design industry, architects, engineers, landscape, interior designers and others. Passage of this bill would increase the tax burdens of small businesses more than large businesses because these companies cannot provide the same services a large firm provides internally.

We realize the State is facing a budget shortfall and are ready to pay our fair share of taxes. However, SB692 is not the solution. (ATTACHMENT 6)

Bob Corkins, Director of Taxation, KS Chamber of Commerce and Industry said the heavy dependence of local governmental units upon property taxes for revenue should be curtailed. KCCI agrees that sales taxes are a preferred alternative source of funds.

Unfortunately, the trade-off proposed in SB692 between sales, income and property taxes will not be equitable for businesses. Businesses would bear the brunt of the new taxes. They would pay some of the new sales taxes directly, much of the additional income tax directly, and would be forced to collect or pass along all of these taxes to customers who may or may not be willing to accept the higher price tag. This suggests that businesses will shoulder a greater tax burden from SB692 than they will receive in offsetting property tax relief. The proposal is therefore a de facto attempt at reclassifying property to cause a shift in the "effective tax base" toward businesses.

He urged the committee to oppose SB692. (Attachment 7)

Bill Henry, Executive Vice President of the KS Engineering Society, said the Society consists of more than 1,000 licensed engineers who practice engineering in KS., and nearly half of the membership is composed of private consulting engineers who perform services that would be clearly subjected to a sales tax as set out in Section 5 subsection (x) on page 9. (1) Most engineering projects more than one professional licensed engineer will be involved, it is not unusual on a project for an electrical engineer from one location in KS to perform in conjunction with another licensed professional engineer, who may reside outside the state, and work on a project which will be eventually constructed in KS. Attempting to evaluate which part of the services should be subject to such a tax can be a difficult issue for the private practice consulting engineer. (2) A great deal of the service and professional work performed by engineers in designing projects is work that is performed for municipal units, counties, state government, rural water districts and other concerns which have classically been exempt from any application of sales tax. (ATTACHMENT 8)

Janet Stubbs, Executive Director of the Home Builders Association of Kansas said the HBA of KS. appears to inform you of the ramifications of the proposal before you in SB692. To qualify for a \$70,000 house, the purchaser must make approximately \$36,000 annually. If we increase the cost of the house to only \$73,000 my real estate agent tells me I must make an additional \$2,400 in my annual salary. She urged the committee to consider the rippling effects this legislation would have on this industry at a time when activity is drastically reduced from what we saw even 1 year ago. Slowing of the construction industry, of course, affects the entire KS economy. (ATTACHMENT 9)

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Terry Humphrey, Executive Director of KS Manufactured Housing Association said KMHA opposes the provision of SB692 Sec. 5 (V) that repeals the current sales tax exemption that applies to pre-pwned manufactured housing.

Recently, at all levels of government the focus has been on the need for affordable housing. Currently the United States Congress is considering a National Affordable Housing Act this is expected to provide some funding for affordable housing. However, state and local governments will be asked to submit an affordable housing plan that reviews tax and land use policies that affect affordable housing. (ATTACHMENT 10)

Kevin Allen, Executive Vice President of the KS Motor Car Dealers Association. KMCD does support additional sales tax revenue as a means of addressing the property tax problem. However, we are concerned about one section which would repeal the current exemption for the purchase of motor vehicles in KS by out of state residents.

Our fear is that KS dealers would be placed at a competitive disadvantage to dealers in states with lower state sales tax rates especially on fleet sales. These reciprocating agreements have been in place to assure that sales tax rates don't determine the place a vehicle is purchased. (ATTACHMENT 11)

Ron Smith said he would like to incorporate by reference to the document he gave the members at a meeting last week, on this issue and he said in behalf of the Kansas Bar Association, they do not have 100% of their membership in opposition of SB692. He said it is an issue that you can't say to your friends you would like to be on both sides of it, but you can't.

He said, the issue positively affect lawyers and the practice of law for a lot of different reasons, but it adversely impacts our clients with paying taxes on private legal services, and he said he would like to introduce Lucky DeFries to introduce their presentation.

(NO WRITTEN TESTIMONY)

Lucky DeFries, appearing on behalf of the KS Bar Association, said some of the issue impact the legal area, and we are not here today, simply because of the inconvenience of having to collect the taxes, we would like to get out of that obligation. Everybody that has to collect salestax is inconvenienced in having to fill out forms on a monthly basis. This isn't a tax on attorneys' it is going to be a tax on the client, attorneys' are already paying tax, in supplies, processing equipment and computer equipment, and there is an exemption for products that are consumed providing tax services, attorneys will be able to buy a great many supplies and other items, tax exempt.

With respect to all the various professions, there is indication that medical profession is being excluded because of all the skyrocketing medical costs, and there has been a lot of publicity in the K.S. area, that they are due for some major shake-up in large firms because of the skyrocketing cost of legal expenses, and they have moved to in-house legal counsel because of the fact that the cost are going up, it appears to him that certainly the mal-practice issues in the medical industry, encounters are somewhat more severe.

Taxing services, it is interesting at a time when all States' are looking for as many sources of revenue as they can possibly identify, and we are only talking about a very few States' that are even attempting to tax these kinds of services. If you look at the history of services and labor service is a good example, they have historically over the years, thrown up their hands after attempted flirtations with the taxing of services, because administratively it has been nothing but a nightmare.

(NO WRITTEN TESTIMONY)

Ralph Cummings said he is a Topeka resident, and has had a brokerage firm for the last 8 years. He said, problems with the taxing of services in the financial area is a client picks up the telephone and they could live anywhere, people that live here could call K.C., MO to avoid paying an additional tax of 4%. Almost all of our business is done on the telephone. If we tax people living out of state on KS tax, then we have a problem there, that they can easily do business somewhere else.

If we are doing a commission transaction, where the commission is included in the price of the bond, it is then difficult to turn around and tax the client on your commission.

All of our billing is done out of New York, through a computer and we have people that are living out of State, and depending on how we tax them, they would have to make changes in those runs to be able to properly bill those people for the additional funds. (NO WRITTEN TESTIMONY)

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WRITTEN TESTIMONY WAS TURNED IN BY THE FOLLOWING CONFEREES THAT DID NOT TESTIFY.

Harriet J. Lange, Executive Director, KS Association of Broadcasters. (ATTACHMENT 12)

Kansans for Fair Taxation, Inc. (ATTACHMENT 13)

Karen France, Director, Governmental Affairs, KS Association of Realtors (ATTACHMENT 14)

Ron Hein, Hein & Ebert, Chtd. Attorneys At Law (ATTACHMENT 15)

Ralph G. Krumins, Branch Manager, Vice President, Prudential-Bache Securities (ATTACHMENT 16)

T.C. Anderson, Executive Director, KS Society of CPAs (ATTACHMENT 17)

Chairman Thiessen concluded hearings on SB692.

Senator Kerr moved to adopt the minutes of 2-19-90, 2nd by Senator Francisco. The motion to adopt carried.

Chairman Thiessen adjourned the meeting at 12:15 p.m..

GUEST LIST

COMMITTEE: SENATE
ASSESSMENT & TAXATION

DATE: Thursday, 3-8-90

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
S. Lucky DeVries	Topeka	Kan. Bar Assoc.
Ben Smith	"	" " " "
Bill Curtis	Topeka	Ks. Assoc. of School Bds
Craig Grant	Topeka	Kansas - NEA
TRUDY ARON	"	Ks Soc of Architects
George Barber	Topeka	Ks Consulting Engrs
Al Liben	Topeka	KLA
Bill Henry	Topeka	Ks Engineering Society
Tom Burgess	Topeka	Ks BA
JEFF ROSSILL	"	United TD. Cos of KS
Alan E. Sims	Overland Park	City of Overland Park
Sarah Wilkinson	Lawrence	Intern
Mike Miller	Topeka	City of Topeka
Bob Corkins	Topeka	KCCI
Jacquie Oakes	Topeka	Ks. Ind. Auto Dealers Assn
Rebecca Poir	Topeka	Amoco
Warren Reu	Topeka	KFFT
MICHAEL S. KNECHT	HUTCHINSON	RENO COUNTY HISTORICAL SOCIETY
Henry H. Metz	Topeka	Self
IRWIN C. METZ	Topeka	K.F.F.T
Antoin Metz	Topeka	KFFT
Don James	Topeka	KFFT
Ed Moser	Gas	League of Municipalities
M. Haaveu	Topeka	Cap-Journal

GUEST LIST

COMMITTEE: SENATE
ASSESSMENT & TAXATION

DATE: THURSDAY, 3-8-90

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
KAREN FRANCKE	TOPEKA	KAR
DON LINDSEY	OSAWATOMIE	UTU
John Petersen	Tynok	Boech Aircraft
James Humphrey	Topeka	KMHA
Kevin Allen	Topeka	KMCDA
Harriet Lange	Topeka	KAB
Janet Stubbbs	"	NBAK
Rosalee Rock	Arkansas City, Ks	
MIKE REECHT	TOPEKA	AT+T
Robin Leach	Lawrence	HFT
Juan Ferguson	Manhattan	
EMERSON LYNN	Ida	Register
W C Clark	KANS SISC Coops	topeka
Janet McBride	Topeka	OK & river
Ralph M Krumins	Topeka Ks	Prudential-Bache Sec.
MARY E TURKINGTON	Topeka	Kansas Hotel Carriers Assn.
Tom Whitaker	Topeka	Kansas Hotel Carriers Assn.
ED DE SOIGNIE	TOPEKA	KANSAS CONTRACTORS ASSOC.
Cindy Kilpin	topeka	Budget
MARK A. BURGHART	TOPEKA	REVENUE
Steve Stotts	"	"
Shirley Pahnshammer	Topeka	Hein + Ebert
Aime Smith	Topeka	Ks. Assoc. of Counties
Jim Ludwig	TOPEKA	KPL
Warren Tarker	Manhattan	Kansas Farm Bureau

SEN. PHIL MARTIN
(13TH DISTRICT)



SEN. RICHARD ROCK
(32ND DISTRICT)

TOPEKA
SENATE CHAMBER

FOR IMMEDIATE RELEASE: Thursday, February 22, 1990

Senators Introduce TRUE Property Tax Reduction Plan

TOPEKA--Senator Phil Martin (D-13th District) and Senator Richard Rock (D-32nd District) today announced a plan to reduce property taxes and to broaden the base for the state sales and income taxes. Their plan--**Tax Reduction Using Exemption repeal**--focuses on tax equity by removing 15 sales tax exemptions, removing 33 sales tax loopholes and by expanding the state income tax.

"Over the years, there have been scores of sales tax exemptions granted. Those exemptions have become like a cancer that today threatens the long term health of our state, including local units of government and especially local school districts. It is time to act today to restore fairness to our sales and income tax system. TRUE will restore fairness to our sales and income tax structure while providing a sound financial base for Kansas' future," the Senators said in announcing their plan.

****more****

Page 2 TRUE property tax reduction

"When Kansas became a state 129 years ago, property was an accurate gauge of a person's wealth. But today in a high-tech, information and service-oriented economy, property is no longer the best criteria for determining wealth; but income is. Over the years, we have chipped away at the sales tax base and the progressivity of our income tax structure until today we do not have a tax base that can adequately support reasonable and adequate services for the people of Kansas," the Senators said.

"By eliminating some sales tax loopholes and by returning our income tax system to a more progressive structure, we can significantly reduce property taxes in Kansas. Our plan would use the proceeds generated to go directly to local units of government, including school districts, to replace property taxes through the current Local Ad Valorem Tax Reduction Fund (LAVTR) and a new fund called the School District Property Tax Reduction Fund," the Senators outlined.

The Senators' plan closes 15 sales tax exemptions and 33 tax loopholes, including taxing lobbying services; banking, investment and financial services; credit reporting; private property appraisal services; and private legal services. In addition, the Senators' plan would reinstate 1987 income tax rates with the Kansas Income Tax per person exemption set at the same level as the Federal Income Tax per person exemption. Closing the sales tax exemptions and loopholes would raise approximately \$210 million and

****more****

Page 3 TRUE property tax reduction

reinstating the 1987 income tax rates would raise an approximate \$50 million to be used to reduce property taxes.

A separate component of the Senators' TRUE property tax reduction package is a proposed Constitutional amendment that would, in effect, balance out the gross inequities within the current commercial property class. Their amendment would remove the Constitutional exemption for merchants and manufacturers inventories, for farm machinery and business aircraft. The assessment rate for those groups would be 15%. Their amendment would establish a new property class for non-profit organizations and associations at a 12% assessment rate. Residential, multi-family property would be assessed at 18% in the proposed amendment.

"Will Rogers once said, 'people want just taxes more than they want lower taxes. They want to know that every man is paying his proportionate share according to his wealth'. We believe that to be true and we are ready to test Will's theory," the Senators said.

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**For more information, contact: Senator Phil Martin, 913-296-7370
or Senator Richard Rock, 913-296-7381**

FACTS ABOUT THE MARTIN/ROCK PLAN

THE STATE SALES TAX RATE WOULD REMAIN AT 4.25%

TOTAL REVENUE IS ESTIMATED AT \$260 M

ALL OF THE REVENUE IS DEDICATED TO PROPERTY TAX REDUCTION

LOCAL GOVERNMENTS WOULD GET \$130 M TO PROTECT BASIC SERVICES

STATE AID TO EDUCATION WOULD INCREASE BY \$130 M

FIFTEEN DIFFERENT SALES TAX EXEMPTIONS WOULD BE REMOVED

THIRTY-THREE SERVICES CURRENTLY NOT SUBJECT TO THE SALES TAX
WOULD BE, UNDER THE PLAN

INCOME TAX RATES WOULD BE SET AT THE TAX YEAR 1987 LEVEL

THE KANSAS PER PERSON EXEMPTION WOULD EQUAL THE FEDERAL

EVERY KANSAS PROPERTY TAXPAYER WOULD BENEFIT FROM THE PLAN



TOPEKA

SENATE CHAMBER

Exemptions Removed

1. Interstate and intrastate telephones and telegraph services
--- 2.125%
2. Sale of gas, water, electricity and heat sold by utilities
--- sales of gas, LP gas, coal, wood and other fuels
--- 2.125%
3. Gross receipt received by political subdivisions for sports,
games and other recreational activities --- 4.25%
4. Coin operated laundry services --- 4.25%
5. Rooms in hotels over 28 consecutive days --- 4.25%
6. Gross receipts on service of installing or applying tangible
personal property in original construction of a building or
facility --- 4.5%
7. Cleaning and janitorial services --- 4.25%
8. Gross receipts from sale of farm machinery and equipment, repair
and replacement parts, services performed in repair and
maintenance of such machinery and equipment --- 2.125%
9. Gross receipts from sale of mobile homes --- 2.125%
10. Gross receipts from sale of machinery and equipment used
directly or primarily for purpose of manufacturing, assembling,
processing, finishing, storing, warehousing, or distributing
articles which are intended for resale --- 2.125%

11. Sales of aircraft & modified aircraft, sales of modification and replacement parts, and sales of services to remodify and repair aircraft --- which aircraft to be used by certified or licensed carriers or persons and property in interstate or foreign commercial --- 4.25%
12. Motor vehicles, semitrailers, or aircraft sold and delivered in this state to resident of another state --- 4.25%
13. Sales of tangible personal property or services for the purpose of constructing, reconstructing, or remodeling a qualified business facility located within an enterprise zone --- 4.25%
14. Sales of lottery tickets --- 4.25%
15. Sales of new mobile homes ---- (now 40\$ exempt) --- 4.25%.



TOPEKA

SENATE CHAMBER

NEW SERVICES TO BE TAXED --- 4.25%

- Accounting
- Auditing & bookkeeping, including tax preparation agencies
- Actuarial
- Architectural
- Banking, investment & other financial
- Barber & beauty
- Blueprinting
- Building, interior design
- Collection agencies
- Commercial photography, art & graphics
- Credit reporting

- Engineering
- Excavating & grading
- Funeral & crematoria
- Lobbying
- Management consulting & public relations

- Parking facilities
- Photocopying
- Photo finishing services
- Private employment search & personnel supply
- Private legal services
- Property appraisal

- Real estate sales services
- Security & detectives
- Snow removal
- Stenographic
- Surveying
- Testing laboratory
- Turkish bath, massage, tanning & reducing salons

- Veterinarian
- Warehouse Storage
- Wrecker and towing
- Yard and tree maintenance & landscaping

STATE OF KANSAS



TOPEKA

SENATE CHAMBER

DISTRIBUTION

1/15 and 7/15 each year commencing 7/15/91

1. Transfer in equal amounts -- shall total \$130 million ---
from state general fund

LOCAL AD VALOREM TAX REDUCTION FUND.

(L A V T R F)

65% on basis of population of county
35% on basis of equalized assessed tangible valuation

2. Transfers in equal amounts - for total - \$130 million

From State General Fund to SCHOOL DISTRICT AD VALOREM TAX
REDUCTION FUND

Which moneys shall be redistributed by the State Board of
Education in the same way as general state aid is allocated
under SCHOOL DISTRICT EQUALIZATION ACT



TOPEKA

SENATE CHAMBER

TRUE Property Tax Reduction PlanINCOME TAX

1.	<u>Married</u>	<u>From</u>	<u>To</u>	
	Under \$35,000	3.65%	4.05%	of KS taxable income
	Over \$35,000	\$1,278 + 5.15%	\$1,418 + 5.3%	of excess over \$35,000
2.	<u>Individuals</u>	<u>From</u>	<u>To</u>	
	Under \$27,500	4.5%	4.8%	of KS taxable income
	Over \$27,500	\$1,238 + 5.95%	\$1,320 + 6.1%	of excess over \$27,500

Deleted "Okla Plan" - gave alternative of deducting federal income liability and paying higher rates.

Reinstated a Kansas exemption in the amount provided by federal internal revenue code. (Instead of a flat \$2,000)

The net result is between 50 and 55 million.

	<u>Current Ratios</u>	<u>PLAN #3 Proposed Ratios</u>
<u>URBAN REAL ESTATE</u>		
Residential-Multi-Family	12%	18%
Residential-Other	12%	12%
Vacant Lots	12%	12%
Other Commercial	30%	20%
Agricultural	30%	30%
TOTAL Urban Real Estate		
<u>RURAL REAL ESTATE</u>		
Residential-Other	12%	12%
Vacant Lots	12%	12%
Other Commercial	30%	20%
Agricultural	30%	30%
TOTAL Rural Real Estate		
<u>TANGIBLE URBAN PERSONAL PROPERTY</u>		
Gas and Oil	30%	30%
Business Machinery & Equipment	20%	20%
All Other Personal	30%	30%
Mobile Homes	12%	12%
Motor Vehicles	30%	30%
TOTAL Tangible Urban		
<u>TANGIBLE RURAL PERSONAL PROPERTY</u>		
Gas and Oil	30%	30%
Business Machinery & Equipment	20%	20%
All Other Personal	30%	30%
Mobile Homes	12%	12%
Motor Vehicles	30%	30%
TOTAL Tangible Rural		
<u>EXEMPT PROPERTY</u>		
Merchants' Inventory	0%	15%
Manufacturers' Inventory	0%	15%
Livestock	0%	15%
Motor Vehicle Dealer Inventory	0%	15%
Feedlots	0%	15%
Farm Machinery	0%	15%
Business Aircraft	0%	15%
TOTAL Exempt Property		
TOTAL PERSONAL PROPERTY		
<u>STATE ASSESSED</u>		
Urban Public Service Corporations	30%	35%
Rural Public Service Corporations	30%	35%
Utility Inventory	30%	35%
TOTAL State Assessed		
TOTAL STATE ASSESSED		

*** STATE TOTALS ***

1988			1989			1989		
ASSESSED	X		ASSESSED	X		ASSESSED	X	
VALUATION	OF	TOTAL	VALUATION	OF	TOTAL	PLAN 43	OF	TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			URBAN REAL ESTATE		
COMMERCIAL AND INDUSTRIAL	1,123,448,429	9.90	RESIDENTIAL MULTI FAMILY	299,141,076	2.11	448,711,635	3.14	
VACANT LOTS	53,585,441	0.49	RESIDENTIAL OTHER	3,676,082,435	25.99	3,676,082,435	25.71	
ALL OTHER	2,491,767,058	21.95	VACANT LOTS	135,161,208	0.96	135,161,208	0.95	
			OTHER COMMERCIAL	2,728,934,816	19.29	1,819,271,682	12.72	
			AGRICULTURAL	10,428,719	0.07	10,428,719	0.07	
TOTAL URBAN REAL ESTATE	3,670,800,928	32.34	TOTAL URBAN REAL ESTATE	6,849,748,254	48.42	6,089,635,679	42.59	
RURAL REAL ESTATE			RURAL REAL ESTATE			RURAL REAL ESTATE		
AGRICULTURAL LAND	1,373,221,632	12.10	RESIDENTIAL	739,576,834	5.37	739,576,834	5.31	
AGRICULTURAL IMPROVEMENT	283,964,793	2.52	VACANT LOTS	23,965,185	0.17	23,965,185	0.17	
HOME SITES/PLANNED SUB DIV.	338,344,275	2.98	OTHER COMMERCIAL	500,036,194	3.53	333,354,124	2.33	
SPOT COMMERCIAL	156,387,083	1.38	AGRICULTURAL	1,518,658,531	10.74	1,518,658,531	10.62	
TOTAL RURAL REAL ESTATE	2,153,917,785	18.97	TOTAL RURAL REAL ESTATE	2,802,236,745	19.81	2,635,554,674	18.43	
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY		
URBAN			URBAN			URBAN		
GAS AND OIL	1,132,435,207	9.98	GAS AND OIL	3,127,722	0.02	3,127,722	0.02	
MERCHANTS INVENTORY	447,978,394	3.95	BUSINESS MACH. & EQUIP.	487,405,998	3.45	487,405,998	3.41	
MANUFACTURERS INVENTORY	302,553,851	2.67	ALL OTHER PERSONAL	63,029,554	0.45	63,029,554	0.44	
LIVESTOCK	113,759,497	1.00	MOBILE HOMES	31,602,990	0.22	31,602,990	0.22	
BUSINESS MACH. & EQUIP.	873,729,421	7.70	MOTOR VEHICLES	42,659,478	0.30	42,659,478	0.30	
ALL OTHER PERSONAL	322,915,490	2.84	TOTAL URBAN PROPERTY	627,825,742	4.44	627,825,742	4.39	
RURAL			RURAL			RURAL		
GAS AND OIL			GAS AND OIL	1,198,748,479	8.47	1,198,748,479	8.38	
BUSINESS MACH. & EQUIP.			BUSINESS MACH. & EQUIP.	195,656,089	1.38	195,656,089	1.37	
ALL OTHER PERSONAL			ALL OTHER PERSONAL	34,312,773	0.24	34,312,773	0.24	
MOBILE HOMES			MOBILE HOMES	17,746,982	0.13	17,746,982	0.12	
MOTOR VEHICLES			MOTOR VEHICLES	62,450,208	0.44	62,450,208	0.44	
TOTAL RURAL PROPERTY			TOTAL RURAL PROPERTY	1,508,914,531	10.67	1,508,914,531	10.55	
EXEMPT PROPERTY			EXEMPT PROPERTY			EXEMPT PROPERTY		
MERCHANTS INVENTORY			MERCHANTS INVENTORY	0	0.00	223,964,228	1.57	
MANUFACTURERS INVENTORY			MANUFACTURERS INVENTORY	0	0.00	151,276,948	1.04	
LIVESTOCK			LIVESTOCK	0	0.00	60,110,074	0.42	
MOTOR VEH DEALER INVENTORY			MOTOR VEH DEALER INVENTORY	0	0.00	2,076,805	0.01	
FEEDLOTS			FEEDLOTS	0	0.00	4,023,595	0.03	
FARM MACHINERY			FARM MACHINERY	0	0.00	223,164,289	1.56	
BUSINESS AIRCRAFT			BUSINESS AIRCRAFT	0	0.00	22,307,544	0.16	
TOTAL EXEMPT PROPERTY			TOTAL EXEMPT PROPERTY	0	0.00	686,923,483	4.80	
TOTAL PERSONAL PROPERTY	3,193,371,860	28.13	TOTAL PERSONAL PROPERTY	2,136,740,273	15.11	2,823,663,756	19.75	
STATE ASSESSED			STATE ASSESSED			STATE ASSESSED		
PUBLIC SERVICE CORP.	2,333,823,827	20.56	PUBLIC SERVICE CORP.	532,876,301	3.77	621,653,492	4.35	
			RURAL PUBLIC SERVICE CORP.	1,782,858,833	12.60	2,079,883,118	14.55	
			UTILITY INVENTORY	40,879,725	0.29	47,690,290	0.33	
			TOTAL STATE ASSESSED	2,356,614,859	16.66	2,749,226,900	19.23	
TOTAL ASSESSED VALUATION	11,351,914,400	100.00	TOTAL ASSESSED VALUATION	14,145,340,131	100.00	14,298,101,009	100.00	

STATE TOTALS

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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	\$ 635,479
Additional Guarantee	4,413	0
SUBTOTAL	\$ 537,940	\$ 635,479
Special Provision/Selected Districts	1,150 (e)	
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	8,040
TOTAL	\$ 539,090	\$ 643,527
Income Tax Rebate	166,600	184,500
TOTAL, General Aid & Rebate	\$ 705,690	\$ 828,027
Transportation Aid	44,500 (d)	46,000
GRAND TOTAL Increase over 1989-90	\$ 750,190	\$ 874,027 123,837
State Aid Ratio (b)	34.3%	39.4%
State Aid and Income Tax Ratio (c)	44.9%	50.7%
Est. Property Tax Increase	\$ 30,530	\$ (100,300)
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.

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Legislative Research Department
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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 67%	None
Local Effort Rate	2.650%	2.340%
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
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, 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	643,537
Income Tax Rebate (a)	166,600	184,500
Ratio of General State Aid and Income Tax Rebate to Budget	44.9%	50.9%
Est. Property Tax Increase (b)	30,530	(100,300)
Est. Property Tax Rate Increase		7.1 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)

FTE <u>9-15-86</u>	FTE <u>9-20-87</u>	FTE <u>9-20-88</u>	FTE <u>9-20-89</u>	Est. FTE <u>9-20-90</u>
394,410.0	399,979.0	403,822.9	408,394.0	413,167.0

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 ENROLL	(1) 9-20-90	(2) 1989-90	(3) INC	GENERAL FUND BUDGET			(10) STATE AID/ INCOME	(11) TOTAL STATE AID	ESTIMATED 1990-91			TAX RATE						
					(4) 1989-90	(5) 1990-91	(6) DIFF (5 - 4)			(7) BASIC AID	(8) ADDITIONAL GUARANTEE	(9) STATE AID/ INCOME	(12) TOTAL STATE AID	(13) BASIC AID	(14) ADDITIONAL GUARANTEE	(15) STATE AID/ INCOME	(16) TOTAL STATE AID	(17) DIFF (16 - 15)	(18) MILL 1989
ALLEN	001																		
WARRIEN VALLEY	04254	320.0	4,805.54	2.0	1,535,349	1,568,528	33,159	761,761	0	98,578	840,339	844,209	0	110,272	974,501	114,162	9.77	45.01	35.26
ISLA	04257	1,790.0	3,251.54	2.0	5,777,975	5,936,640	158,665	3,244,948	0	387,874	3,634,822	3,671,215	0	433,964	4,108,179	476,357	16.21	59.43	44.42
HUNDELT	04258	643.0	4,174.21	2.0	2,498,428	2,732,977	234,549	1,724,428	0	139,178	1,863,800	1,872,263	0	153,713	2,027,978	164,178	10.09	31.49	22.00
ANDERSON	002																		
CARRETT	04345	928.0	4,190.28	2.0	4,043,000	4,125,878	82,878	1,804,381	0	283,030	2,089,431	2,109,454	0	316,484	2,426,128	336,597	10.70	48.44	34.74
CREST	04479	279.8	3,223.61	1.0	1,460,000	1,474,600	14,600	904,000	0	30,304	934,314	972,903	0	34,284	1,049,187	92,873	11.16	45.59	32.34
ATCHEISON	003																		
ATCHEISON CO CON	04377	770.0	4,933.35	1.0	3,860,349	3,878,947	18,598	2,002,779	0	164,137	2,168,912	2,254,734	0	183,878	2,440,612	271,700	12.85	62.77	47.41
ATCHEISON PUBLIC	04409	1,750.0	3,399.09	2.0	5,814,141	6,047,375	233,232	2,371,416	0	438,100	3,009,516	2,933,393	0	713,923	3,647,316	437,800	18.81	64.29	50.42
BARBER	004																		
BARBER COUNTY N	04254	780.0	4,142.81	2.0	3,260,371	3,325,602	65,231	1,213,040	0	229,109	1,442,149	1,483,243	0	254,333	1,741,578	299,429	7.94	38.71	29.75
SOUTH BARBER	04258	301.0	8,168.58	1.0	1,609,048	1,623,381	14,333	374,947	0	94,284	469,231	488,413	0	105,487	593,988	124,649	8.63	43.50	38.58
BARTON	005																		
CLAFLIN	04354	268.0	5,816.40	1.0	1,378,935	1,354,738	24,197	477,330	0	79,784	389,114	734,830	0	89,244	824,094	244,980	10.20	47.30	38.12
ELLINGWOOD PUBLI	04355	340.1	4,798.41	2.0	2,681,113	2,739,428	58,315	1,404,784	0	130,838	1,337,322	1,610,605	0	148,426	1,779,631	221,709	10.94	43.31	32.02
GREAT BEND	04428	3,325.4	3,111.37	2.0	10,373,011	10,380,445	7,434	3,249,898	0	1,245,424	4,314,322	3,938,230	0	1,415,798	3,354,048	639,518	8.34	48.10	38.78
HOBBSINGTON	04431	730.0	4,324.48	2.0	3,188,458	3,220,008	31,550	1,498,541	0	304,238	1,701,779	1,784,989	0	228,743	2,018,734	313,955	12.78	43.61	32.68
BOURBON	006																		
FT SCOTT	04234	2,020.0	3,106.61	2.0	6,379,726	6,307,324	72,402	2,809,444	0	478,281	3,479,927	3,874,002	0	749,928	3,823,930	344,003	8.34	54.28	48.61
LEICHTENAU	04238	490.0	4,338.98	2.0	2,188,144	2,223,772	35,628	1,862,930	0	76,089	1,578,944	1,611,497	0	85,941	1,694,838	117,874	11.88	38.16	25.53
BROWN	007																		
MEAMATHA	04415	1,230.0	3,784.38	2.0	4,843,014	5,080,088	237,074	2,350,650	0	324,147	2,676,797	2,807,999	0	344,902	3,172,901	496,104	14.39	52.31	42.18
BROWN COUNTY	04438	430.0	4,517.12	2.0	2,845,212	2,922,912	77,700	1,834,487	0	128,085	1,962,492	1,970,778	0	143,305	2,114,883	151,891	10.42	47.52	38.49
BUTLER	008																		
LEON	04208	720.0	3,874.86	2.0	2,787,384	2,884,424	97,040	1,610,427	0	138,084	1,748,711	1,796,459	0	154,492	1,930,931	202,240	10.90	40.44	32.75
REDINGTON-WHITE	04204	489.8	4,998.28	2.0	2,444,438	2,493,593	49,155	984,234	0	141,609	1,122,843	1,164,748	0	158,434	1,323,184	202,341	10.52	35.25	44.05
CIRCLE	04373	1,264.0	4,828.68	2.0	5,837,910	5,167,273	670,637	2,118,756	0	289,247	2,408,023	2,343,924	0	223,440	2,647,564	439,543	9.34	39.58	29.54
ANDOVER	04388	1,620.0	3,545.74	2.0	5,776,531	6,001,182	224,651	1,896,931	0	418,438	2,587,549	2,343,893	0	483,198	3,049,891	541,322	13.30	57.95	46.12
ROSE HILL PUBLI	04394	1,400.0	3,983.53	2.0	3,318,838	3,488,488	169,650	3,239,678	0	336,600	3,594,278	3,713,034	0	374,397	4,089,431	493,353	23.44	64.08	54.99
BOULSAND PUBLIC	04396	745.0	4,438.84	2.0	3,237,044	3,383,399	146,355	2,189,242	0	173,500	2,344,742	2,412,188	0	194,354	2,608,542	243,780	22.49	40.28	28.69
ALEXISTA	04402	2,021.0	3,134.35	2.0	5,984,484	6,441,218	456,734	1,704,909	177,493	477,397	2,381,801	3,044,391	0	757,890	3,802,281	1,220,480	35.90	88.14	58.04
EL DORADO	04498	2,020.0	3,190.84	2.0	6,324,534	6,457,082	132,548	1,948,297	0	884,144	2,849,443	2,113,494	0	989,228	3,182,724	233,241	4.44	38.83	38.44
FLINTHILLS	04492	220.0	5,471.44	1.0	1,238,482	1,271,847	33,365	479,403	0	39,859	519,242	552,431	0	44,393	597,224	77,944	6.77	38.31	30.33
CHAMBER	009																		
CHAMBER COUNTY	04284	845.0	4,077.91	2.0	2,247,794	2,292,409	44,615	938,918	0	123,540	1,082,443	1,138,381	0	138,223	1,276,666	194,143	8.52	43.42	34.24

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COUNTY NAME DISTRICT NAME	0	BUDGET PER-		GENERAL FUND BUDGET				1989-90		ESTIMATED 1990-91		ESTIMATED 1990-91		TAX RATE-1					
		ENROLL	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	ENRUI	EST			
		9-20-90	1989-90	1989-90	1990-91	(5-4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	AID/	STATE	(14-10)	1989	1990		
CHAUTAUKIA																			
CHAUTAUKIA	010																		
CEAR VALE	00285	176.0	3,723.62	2.0	780,800	776,416	15,616	402,369	0	40,933	443,304	461,417	0	45,779	307,216	43,712	8.28	34.43	23.69
CHAUTAUKIA COUN	00286	480.0	4,739.39	2.0	2,301,165	2,347,189	46,024	1,433,948	0	84,239	1,518,207	1,596,474	0	94,249	1,690,723	172,816	13.48	21.87	8.13
CHESTER																			
CHESTER	011																		
RIVERTON	00404	685.0	4,424.82	2.0	3,106,999	3,169,129	62,180	2,319,843	0	76,443	2,396,326	2,445,313	0	85,773	2,531,086	134,360	8.90	32.44	23.94
COLLINGSB	00492	1,243.0	3,932.95	2.0	5,906,410	5,106,341	180,131	2,616,497	0	282,611	2,899,908	2,940,302	0	315,969	3,276,271	377,363	11.78	56.03	43.88
SALEM	00499	730.0	4,507.36	2.0	3,284,042	3,356,182	72,120	2,405,471	0	122,943	2,728,414	2,753,047	0	137,352	2,890,619	162,205	27.47	45.74	24.79
BAKERS SPRING	00508	875.0	4,427.31	2.0	3,922,608	4,001,052	78,432	2,713,385	0	199,439	2,912,824	2,913,479	0	223,138	3,136,617	223,793	17.88	38.89	22.64
CHEYDENE																			
CHEYDENE	012																		
CHRYLDR	00163	213.0	4,619.89	1.0	1,386,700	1,423,943	37,245	0	0	82,882	82,882	38,134	0	92,731	150,845	47,983	3.53	54.45	52.24
ST FRANCIS CONV	00277	412.0	4,687.58	2.0	1,931,313	1,990,343	39,030	748,138	0	116,877	888,035	914,924	0	130,765	1,645,689	168,654	8.78	43.03	33.72
CLARK																			
CLARK	013																		
HINDSBLA	00219	195.0	5,124.31	1.8	1,024,842	1,043,332	18,470	273,311	0	69,291	342,602	342,033	0	77,825	419,338	76,936	8.75	45.31	39.18
ASHLAND	00228	247.0	5,573.08	1.0	1,373,738	1,390,309	16,551	0	0	104,489	101,489	144,016	0	113,549	237,365	136,876	8.49	42.23	38.29
CLAY																			
CLAY CENTER	00379	1,547.3	3,388.50	2.0	5,370,108	5,337,992	167,884	2,382,638	0	447,843	2,788,495	2,842,632	0	301,083	3,343,715	893,238	16.77	49.03	32.17
CLOUD																			
CLOUD	015																		
CONCORDIA	00333	1,345.0	3,792.31	2.0	5,887,384	5,280,038	192,434	2,384,778	0	390,432	2,976,730	3,053,206	0	436,848	3,490,034	513,324	16.97	61.07	44.36
SOUTHERN CLOUD	00334	256.0	5,211.87	1.0	1,344,457	1,357,908	13,443	578,390	25,635	67,287	671,232	629,733	0	75,193	784,926	33,694	3.14	38.78	35.99
COFFEY																			
COFFEY	016																		
LEBO-WANDEL	00243	481.0	4,306.15	2.0	2,212,318	2,256,769	44,251	1,364,655	0	131,542	1,496,197	1,489,749	0	147,173	1,636,922	140,725	11.05	46.60	38.94
BURLINGTON	00244	884.6	4,604.99	1.6	3,918,849	4,137,044	218,193	0	0	232,949	232,949	0	0	260,632	260,632	27,683	8.84	7.43	8.19
LEROY-CRITLEY	00245	316.0	4,888.47	2.0	1,573,930	1,605,431	31,481	811,773	0	81,053	892,826	918,421	0	98,684	1,009,105	116,279	8.71	42.43	33.53
CORNWALL																			
CORNWALL	017																		
CORNWALL COUN	00300	413.0	5,373.68	1.0	2,304,717	2,334,209	31,492	869,842	0	126,348	696,190	791,893	0	141,361	932,456	236,266	8.81	46.40	36.42
CONLEY																			
CONLEY	018																		
CENTRAL	00442	388.0	4,428.23	2.0	1,718,132	1,732,815	24,343	1,001,623	0	72,188	1,073,205	1,103,979	0	88,757	1,184,736	111,531	10.27	43.31	33.61
LOWELL	00443	345.0	4,447.61	2.0	1,604,186	1,643,298	37,184	982,387	0	101,677	1,083,984	1,076,548	0	113,739	1,190,307	106,323	13.84	61.36	52.63
WINDFIELD	00448	2,343.0	3,166.82	2.0	7,481,931	7,432,848	150,937	2,849,398	0	870,387	3,719,785	3,167,926	0	973,722	4,141,648	421,943	8.12	62.68	35.81
ARLHARD CITY	00470	3,178.0	3,186.29	2.0	9,893,981	10,382,563	488,382	4,362,295	0	884,335	5,446,638	5,184,098	0	989,417	6,173,318	726,888	12.45	60.38	53.08
DEXTER	00471	185.0	6,083.97	1.0	933,498	945,052	9,354	588,721	0	32,852	537,773	557,727	0	38,861	593,588	88,815	9.96	41.56	29.95
CRAWFORD																			
CRAWFORD	019																		
NORTHEAST	00246	587.0	3,829.28	2.0	2,247,787	2,292,746	44,939	1,528,464	0	111,845	1,639,309	1,654,964	0	124,248	1,777,304	139,695	14.77	39.63	25.62
CHESTER	00247	774.0	4,688.34	1.7	3,625,963	3,691,841	65,878	2,274,164	0	153,432	2,427,596	2,464,731	0	171,664	2,636,393	308,799	12.68	53.47	41.36
SHAW	00248	1,075.0	3,826.38	2.0	4,119,099	4,201,483	82,384	2,576,978	0	229,715	2,806,693	2,888,839	0	257,811	3,045,850	239,157	12.48	36.30	24.33
FRONTENAC PUBLI	00249	471.0	4,328.71	2.0	2,028,823	2,079,397	48,774	1,384,936	0	113,797	1,428,733	1,489,216	0	127,319	1,536,533	113,782	13.23	40.18	28.14
PITTSBURG	00250	2,745.0	3,090.82	2.0	8,617,213	8,789,360	172,345	3,279,902	0	1,818,831	4,297,933	3,719,087	0	1,139,880	4,838,887	368,154	18.00	53.90	43.88

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COUNTY NAME	DISTRICT NAME	EST 9-30-70	BUDGET PER-1		GENERAL FUND BUDGET				ESTIMATED 1990-91				TAX RATE-1						
			EST	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST		
			1989-90	1989-90	1989-90	1990-91	(3 - 4)	AID	GUARANTEE	AID/	INCOME	AID	GUARANTEE	INCOME	(14 - 15)	1989	1990		
DECATUR 020																			
DECATUR	020																		
DECATUR	02294	405.0	4,373.81	2.0	2,830,351	2,677,080	148,829	948,838	0	138,844	1,107,677	1,277,433	0	177,719	1,457,152	349,453	14.39	44.51	34.46
PRAIRIE HEIGHTS	02295	121.0	3,880.37	1.0	683,595	690,431	6,836	243,430	0	28,188	288,618	323,081	0	28,181	383,262	64,644	11.13	41.35	47.33
DICKINSON 021																			
DICKINSON	021																		
BOLDEN	04373	327.0	3,748.83	1.0	1,873,901	1,904,288	30,387	931,744	0	80,497	1,012,243	1,072,909	0	90,042	1,142,971	130,728	13.67	32.99	37.70
ASILENE	04435	1,379.0	3,778.43	2.0	5,153,738	5,387,935	154,217	2,412,940	0	450,729	2,843,669	3,042,744	0	804,388	3,347,854	483,245	18.03	38.94	44.54
CHAPMAN	04473	1,195.0	3,817.99	2.0	4,423,587	4,716,038	92,471	2,207,678	0	224,451	2,434,329	2,584,687	0	251,345	2,836,632	401,703	18.98	50.40	38.38
RURAL VISTA	04481	342.0	3,814.12	2.0	1,817,420	1,853,779	36,359	891,941	0	83,442	975,423	1,021,934	0	93,403	1,115,339	139,934	18.39	53.42	42.48
WELINGTON	04487	578.5	4,883.44	2.0	2,340,843	2,391,814	50,971	1,001,738	0	145,141	1,646,879	1,625,585	0	142,388	1,787,973	141,894	12.04	53.08	42.24
DOMINION 022																			
DOMINION	022																		
MATHEA	04494	520.0	4,444.24	2.0	2,271,073	2,443,370	172,277	1,422,182	0	98,913	1,721,915	1,872,450	0	110,444	1,983,114	242,101	37.01	35.11	23.47
HIGHLAND	04423	271.0	3,388.14	1.0	1,488,919	1,493,728	14,809	880,844	0	68,267	940,773	939,828	0	67,261	1,027,187	84,414	12.43	47.98	33.19
TROY PUBLIC SCH	04429	371.0	4,472.98	2.0	1,750,508	1,785,508	35,008	1,172,537	0	90,838	1,243,375	1,244,004	0	101,454	1,345,446	102,245	14.88	31.94	16.41
HIGHWAY SCHOOLS	04433	195.0	3,232.42	1.0	1,081,979	1,092,818	10,819	429,494	0	37,723	487,219	482,842	0	64,384	547,446	60,227	7.69	54.19	45.21
ELWOOD	04484	240.0	4,844.16	2.0	1,234,005	1,240,724	24,719	884,973	0	29,642	916,815	939,257	0	32,493	971,730	58,735	7.34	41.93	34.24
DOUGLAS 023																			
DOUGLAS	023																		
WALSH CITY	04348	985.0	4,225.18	2.0	4,049,190	4,244,934	175,744	2,174,318	0	249,183	2,423,501	2,444,812	0	278,793	2,745,600	322,104	18.44	57.03	47.45
ELMIRA	04491	828.0	4,408.35	2.0	3,734,618	3,834,434	119,816	2,371,948	0	302,432	2,574,380	2,605,227	0	224,484	2,831,713	257,333	21.45	38.22	42.34
LAWRENCE	04477	8,225.0	3,618.28	1.0	29,870,359	30,057,934	987,575	2,472,933	738,644	3,891,503	7,163,100	4,337,027	0	4,353,914	8,690,943	1,387,843	5.38	40.89	34.93
EDWARDS 024																			
EDWARDS	024																		
HINLEY-OTTENLE	04347	404.2	3,224.48	1.0	2,111,735	2,132,858	21,115	654,848	0	224,608	881,454	788,340	0	251,297	1,039,657	158,201	9.04	42.85	51.88
LEWIS	04502	177.0	3,314.48	1.0	938,804	950,049	12,043	192,482	0	74,917	247,899	272,128	0	83,819	335,947	88,348	8.71	46.23	33.22
ELK 025																			
ELK	025																		
WEST ELK	04282	488.0	5,073.31	1.2	2,315,008	2,341,716	26,716	1,195,112	0	184,877	1,299,989	1,339,451	0	117,339	1,456,798	154,801	18.46	31.95	19.71
ELK WALLEY	04283	175.0	3,188.83	1.0	915,688	924,844	9,156	394,204	0	28,124	424,328	450,817	0	31,444	482,283	57,958	11.91	50.88	34.73
ELLIS 026																			
ELLIS	026																		
ELLIS	04388	340.0	3,248.72	1.0	1,930,987	1,950,297	19,310	873,280	0	94,437	971,717	1,010,924	0	107,894	1,118,820	147,103	9.31	42.38	30.94
VICTORIA	04432	384.0	4,470.28	2.0	1,774,449	1,810,141	35,492	993,449	0	79,748	1,873,217	1,883,343	0	89,224	1,972,547	119,388	8.92	29.57	20.83
HAYS	04489	3,490.0	3,129.04	2.0	10,528,422	11,138,754	580,132	2,987,783	0	1,100,377	4,088,140	3,995,142	0	1,231,131	8,226,293	1,138,133	18.98	53.14	48.88
ELLMORTH 027																			
ELLMORTH	027																		
ELLMORTH	04327	738.0	4,487.94	2.0	3,450,138	3,543,323	113,187	1,838,370	0	208,772	2,647,142	2,111,014	0	233,682	2,344,618	277,454	14.20	44.04	32.45
LOUNDAINE	04328	489.0	3,453.88	1.0	2,887,719	2,835,795	28,074	192,843	0	127,438	320,473	481,904	0	142,794	424,700	384,227	8.89	44.38	85.02
FINNEY 028																			
FINNEY	028																		
HOLDEN	04343	708.0	4,971.34	1.0	3,291,799	3,528,889	237,090	0	0	98,688	90,405	145,787	0	101,427	247,214	154,339	1.51	30.72	32.08
GARDEN CITY	04457	4,225.0	3,144.93	2.0	19,244,044	20,188,431	842,345	7,779,944	0	1,749,342	9,528,328	9,314,077	0	1,957,454	11,271,533	1,751,805	18.65	38.18	42.44
FERG 029																			
FERG	029																		
SPEARVILLE-WIND	04381	244.0	4,938.43	2.0	1,214,854	1,239,151	24,297	618,973	0	44,201	483,194	704,980	0	71,830	776,810	93,614	11.04	44.18	32.43
BOGGS CITY	04443	4,178.0	3,118.14	2.0	12,974,828	13,233,308	259,480	4,233,748	0	1,334,209	5,749,937	4,900,253	0	1,718,731	4,619,884	849,849	4.99	81.51	44.43
BUCKLIN	04459	388.0	3,983.32	2.0	1,179,043	1,239,212	60,149	573,344	0	74,730	448,114	488,449	0	83,432	772,101	123,987	9.43	33.88	27.18

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COUNTY NAME	DISTRICT NAME	EST. ENROLL	(3)	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE - 1			
				1989-90	1990-91	DIFF	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV 1989	EST 1990				
FRANKLIN 030																			
WEST FRANKLIN	00287	704.0	4,470.36	2.0	3,433,238	3,583,979	150,741	2,137,137	0	129,272	2,264,409	2,422,478	0	144,433	2,567,108	300,699	10.43	47.49	33.44
CENTRAL HEIGHTS	00288	500.0	4,331.71	2.0	2,220,000	2,244,399	44,399	1,440,273	0	107,004	1,548,077	1,599,171	0	120,616	1,679,787	111,710	10.78	32.34	23.27
MILLSVILLE	00289	733.0	4,483.48	2.0	3,188,301	3,332,119	143,918	1,083,713	0	195,738	2,077,451	2,151,811	0	218,977	2,370,308	291,057	20.47	37.34	45.43
OTTAWA	00290	2,270.0	3,080.69	2.0	6,819,112	7,133,021	313,909	3,184,104	0	431,893	3,785,997	3,442,848	0	704,979	4,349,824	863,827	14.14	34.41	47.42
CEARY 031																			
JUNCTION CITY	00475	4,848.0	3,248.97	1.6	21,946,379	22,435,197	708,618	13,016,834	0	844,477	13,861,311	14,182,001	0	944,823	13,124,824	1,245,513	15.04	45.94	34.43
DOVE 032																			
CRINHELL PUBLIC	00291	141.5	6,844.19	1.0	978,740	1,008,727	9,987	289,672	0	40,190	329,842	348,043	0	44,944	413,309	83,447	9.41	66.07	54.16
CRADYFELDS	00292	184.0	6,299.38	1.0	1,224,400	1,234,845	12,245	348,291	0	80,741	419,032	443,402	0	54,770	320,172	101,140	9.40	61.25	49.42
QUINTER PUBLIC	00293	335.3	4,380.25	2.0	1,428,278	1,440,844	32,566	874,227	0	79,348	953,795	978,484	0	89,023	1,047,307	113,712	8.60	45.98	37.48
GRANBY 033																			
WEST GRANBY-PER	00280	110.5	7,334.33	1.0	914,340	923,484	9,144	244,830	0	28,409	292,939	344,251	0	31,785	376,034	83,097	9.91	54.58	42.21
HILL CITY	00281	524.5	5,130.97	1.0	2,648,409	2,718,104	69,697	1,248,710	0	124,248	1,392,978	1,479,281	0	139,034	1,618,315	225,337	10.04	47.78	37.34
GRANT 034																			
LYBRED	00214	1,425.0	3,773.67	1.0	5,944,174	6,193,541	249,365	0	0	427,490	427,490	0	0	478,287	478,287	80,797	6.27	28.30	29.83
GRAY 038																			
CINNAMON-CHEICH	00102	345.0	4,824.00	2.0	2,737,422	2,792,372	54,950	1,132,899	0	144,613	1,317,512	1,372,247	0	184,173	1,354,428	236,908	10.38	45.27	33.81
MONTICLARA	00371	205.0	8,573.72	1.0	1,189,998	1,201,898	11,900	348,734	0	83,231	428,945	431,724	0	93,121	524,847	95,882	8.33	41.01	30.38
COPELAND	00474	125.0	8,187.78	1.0	1,023,473	1,033,708	10,235	0	0	38,242	38,242	50,390	0	41,829	112,419	87,157	4.97	85.59	79.78
INGALLS	00477	230.0	3,254.83	1.0	1,185,429	1,221,147	35,717	443,447	0	48,732	512,199	579,039	0	54,823	433,382	121,383	9.84	42.08	32.48
GREELY 034																			
GREELY COUNTY	00208	344.0	4,808.44	2.0	1,489,111	1,722,895	233,784	127,708	0	115,441	243,344	297,432	0	129,405	427,637	183,471	7.18	48.75	40.58
GREENDALE 037																			
WADSWORTH-VIACIL	00384	275.5	5,342.47	1.0	1,541,302	1,554,714	13,412	850,483	0	49,151	919,834	920,019	0	77,248	997,387	77,353	7.81	41.17	32.29
ELUREKA	00389	738.0	4,910.78	1.0	3,465,537	3,722,397	256,860	1,918,393	0	198,829	2,109,222	2,132,404	0	222,435	2,378,641	248,639	12.18	53.81	38.17
WAMINGTON	00390	127.5	5,344.34	1.0	703,891	716,858	12,967	314,754	0	18,943	331,499	382,642	0	18,934	401,018	69,319	9.94	43.48	34.37
HAMILTON 038																			
SYRACUSE	00494	407.0	5,643.98	2.0	2,828,112	2,182,249	74,137	0	0	188,452	188,452	228,114	0	211,849	439,183	250,331	4.35	41.38	35.83
HARPER 039																			
ANTHONY-HARPER	00341	1,858.8	4,874.78	2.0	4,274,412	4,344,141	69,729	1,388,393	0	304,529	1,884,924	1,984,210	0	342,953	2,329,143	442,239	10.90	51.44	39.58
ATTIDA	00511	218.0	5,171.44	1.0	1,124,793	1,134,839	10,046	531,108	0	52,814	583,919	604,089	0	59,890	643,179	79,260	6.83	48.17	39.88
HARVEY 040																			
BURTON	00349	294.0	5,034.48	2.0	1,489,494	1,820,001	330,507	844,818	0	74,597	920,407	934,838	0	83,441	1,018,319	97,712	10.04	47.42	37.74
NEWTON	00373	3,245.0	3,187.33	2.0	10,227,303	10,549,733	322,430	3,819,389	0	1,138,909	4,978,298	4,400,204	0	1,287,447	3,487,871	717,573	11.09	44.83	38.18
BERNICK PUBLIC	00439	415.0	5,193.23	1.0	2,647,780	2,177,588	469,882	1,294,817	0	135,297	1,430,114	1,451,987	0	151,374	1,602,941	172,847	23.18	48.73	34.78
HOLSTEAD	00440	758.0	4,499.32	2.0	3,513,091	3,594,983	79,892	1,919,304	0	191,748	2,111,274	2,139,434	0	214,333	2,354,191	242,917	11.94	34.13	44.91
NEWTON	00440	728.0	4,475.74	2.0	3,371,228	3,457,728	86,500	1,742,657	0	214,928	1,987,585	1,935,242	0	248,447	2,178,789	218,124	10.18	30.42	41.83

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COUNTY NAME DISTRICT NAME	EST 9-20-70	(1) EST 1970-70	(2) INC	(3) 1970-70	(4) EST. 1970-70	(5) DIFF (5 - 4)	(6) BASIC AID	(7) ADDITIONAL CLMANTEE	(8) STATE AID/ INCOME	(9) TOTAL STATE AID	(10) ESTIMATED 1970-71 STATE AID	(11) ADDITIONAL CLMANTEE	(12) STATE AID/ INCOME	(13) TOTAL STATE AID	(14) DIFF (14 - 13)	(15) TAX RATE			
																1970	1971	1970	1971
HANWELL	041																		
BURLETTE	04174	815.0	4,481.36	2.0	2,265,327	2,254,060	88,733	141,244	20,425	186,788	343,677	431,313	0	203,387	634,702	271,823	3.74	34.84	27.09
BAYATA	04007	348.0	3,941.73	1.0	2,118,851	2,160,414	44,543	0	0	134,058	134,058	0	0	149,979	149,979	15,929	0.19	22.94	23.48
HERKIMER	042																		
JETHRE	04227	244.0	3,541.38	1.0	1,309,751	1,370,377	60,846	288,707	22,372	82,412	373,513	432,143	0	92,205	544,368	150,855	10.03	32.13	43.94
HANSTON	04228	183.0	6,428.19	1.0	967,442	973,348	25,904	350,898	0	38,678	381,543	431,918	0	34,328	486,238	184,673	11.05	49.88	37.59
JACKSON	043																		
NORTH JACKSON	04338	428.0	5,135.73	1.0	2,139,638	2,187,878	47,432	1,377,679	4,443	78,215	1,482,577	1,534,943	0	87,307	1,624,454	141,877	14.13	38.18	23.34
MILTON	04336	1,015.0	4,254.23	2.0	3,975,581	4,484,408	428,819	2,383,388	0	248,167	2,631,847	2,908,429	0	277,636	3,184,283	354,738	22.81	30.28	41.74
HAYETTA	04337	748.5	4,527.83	2.0	3,472,113	3,941,848	47,447	2,232,731	37,513	162,612	2,432,854	2,778,472	0	181,938	2,580,487	127,581	11.87	28.94	28.42
JEFFERSON	044																		
VALLEY FALLS	04338	484.0	4,116.18	2.0	1,972,194	2,040,432	48,238	1,384,367	0	183,169	1,487,534	1,482,084	0	118,428	1,597,514	189,978	14.71	28.13	26.67
JEFFERSON COUNTY	04337	448.0	4,909.88	2.0	2,189,773	2,383,688	113,977	1,442,482	0	88,833	1,531,315	1,634,784	0	99,387	1,734,893	182,778	28.43	43.18	33.11
JEFFERSON WEST	04340	798.0	4,872.78	1.0	3,381,688	3,445,001	63,346	1,924,826	0	238,288	2,139,814	2,188,287	0	263,246	2,363,453	283,439	18.89	49.87	33.82
OSWALDORA PUBLIC	04341	542.0	4,473.68	2.0	2,449,342	2,544,499	118,148	1,582,384	0	128,613	1,638,917	1,675,879	0	143,876	1,839,778	208,858	19.39	48.94	49.24
HELDWYTH	04342	327.3	4,647.28	2.0	2,415,288	2,511,821	95,733	1,524,112	0	119,168	1,643,280	1,783,478	0	133,328	1,834,998	197,718	17.34	37.79	25.82
PERRY PUBLIC SC	04343	875.0	4,383.88	2.0	3,732,284	3,840,478	88,212	2,822,674	0	284,634	2,776,718	2,238,284	0	284,873	2,815,177	238,467	12.48	34.24	43.24
JEWELL	045																		
WHITE ROCK	04184	177.0	7,738.33	1.0	1,383,727	1,377,564	13,837	344,116	17,148	38,713	411,777	485,908	0	54,739	542,439	138,442	11.43	68.85	44.47
HANWATE	04278	285.0	5,117.84	2.0	1,584,411	1,533,972	29,581	913,282	0	72,374	985,576	972,687	0	88,974	1,073,583	88,887	11.39	48.97	38.48
JEWELL	04279	187.5	8,828.73	1.0	1,135,414	1,166,978	11,554	818,838	0	86,219	867,854	874,398	0	62,899	637,297	78,243	7.96	88.62	49.19
JEFFERSON	046																		
SOUTHEAST JEFFERSON	04227	9,825.0	4,322.21	1.0	35,588,000	37,378,004	3,898,004	852,387	2,438,511	3,273,849	6,561,947	8,219,058	0	3,442,849	8,881,927	2,319,980	4.77	54.26	59.34
SPRING HILL	04238	1,238.0	4,888.18	2.0	4,843,383	5,188,188	234,805	2,443,146	0	354,843	2,797,289	2,824,428	0	374,135	3,228,563	422,254	18.78	74.89	62.97
CARDEN-EDGEMONT	04231	1,629.3	3,738.36	1.0	6,891,632	6,152,548	68,916	1,881,143	264,418	547,188	2,712,641	2,377,747	0	634,493	3,812,242	277,381	4.87	67.54	61.85
DEWITT	04232	1,748.0	3,577.88	2.0	6,898,215	6,349,973	299,738	2,444,988	88,189	378,631	2,931,648	3,078,279	0	445,999	3,514,278	384,638	13.89	52.53	42.38
SLAYNE	04233	14,888.0	4,839.37	1.0	83,888,008	87,475,639	3,675,639	18,228,172	0	4,822,282	23,051,474	23,481,873	0	3,376,415	28,778,288	3,746,814	14.28	42.42	35.78
SHAWNEE RESERVATION	04312	28,885.3	3,972.35	1.0	114,739,717	118,886,957	1,147,240	0	0	33,924,847	33,924,847	0	0	37,956,815	37,956,815	4,831,168	2.76	41.14	37.54
REARBY	047																		
LARIN	04218	788.0	4,926.77	1.0	3,198,958	3,483,228	284,278	0	0	173,984	173,984	0	0	217,834	217,834	23,888	0.17	21.67	24.38
BECKFIELD	04216	232.0	5,442.28	1.0	1,368,388	1,398,239	21,939	0	3,657	34,394	38,053	0	0	57,383	57,383	2,438	0.08	24.88	24.68
SINCEMINN	048																		
EDENWYN	04331	1,888.0	4,328.11	2.0	4,571,333	4,747,844	176,491	1,268,787	0	328,768	1,577,467	1,817,877	0	247,825	2,184,984	387,437	11.84	49.88	39.74
CLUBBINGHAM	04332	325.0	6,184.23	1.0	1,948,442	2,038,629	81,967	234,377	0	73,939	-318,356	823,441	0	84,988	688,426	298,878	9.73	53.82	43.11
SIOMA	049																		
GREENSBURG	04422	485.0	4,513.87	2.0	1,825,334	1,864,349	38,813	789,377	0	138,531	987,988	914,948	0	154,972	1,849,948	142,832	7.78	35.78	27.43
MILLVILLE	04424	188.0	9,138.63	1.0	1,823,327	1,833,742	10,235	58,322	0	38,873	88,417	137,941	0	33,671	171,632	91,215	7.87	42.57	53.77
HAYLAND PUBLIC	04474	163.0	7,878.21	1.0	1,124,143	1,163,948	39,805	349,873	0	48,771	389,844	484,876	0	48,616	329,692	139,828	11.72	56.34	44.82

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COUNTY NAME	DISTRICT NAME	EST. 1989-90	EST. 1990-91	DIFF (5 - 4)	BASIC AID	ADDITIONAL AID GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	ESTIMATED 1990-91			TAX RATE - 1							
									BASIC AID	ADDITIONAL AID GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14 - 10)	NET 1989	EST 1990				
LALETTE																			
PARROTT	00303	1,880.0	3,243.54	2.0	6,287,515	6,382,640	125,145	3,001,257	0	647,545	3,648,802	3,347,495	0	724,490	4,072,185	443,383	14.19	70.22	35.35
CHIEFO	00304	459.5	5,041.59	2.0	2,314,089	2,342,942	48,853	1,570,216	0	107,464	1,677,680	1,680,387	0	120,234	1,800,621	122,941	11.91	38.92	28.93
CHETOPA	00308	316.0	5,034.18	2.0	1,988,914	1,423,260	34,344	1,173,264	0	32,642	1,225,906	1,251,112	0	58,897	1,310,809	84,143	15.47	39.04	27.30
LALETTE COUNTY	00306	1,625.5	3,530.52	2.0	9,737,440	8,853,637	114,197	3,381,638	0	306,226	3,687,861	3,778,645	0	342,614	4,141,239	483,398	15.87	47.17	30.63
LANE																			
HEALY PUBLIC SC	00448	111.8	6,287.22	1.0	691,423	794,657	13,234	32,819	0	83,197	115,124	73,974	0	92,982	166,958	81,832	5.77	51.58	45.33
RIGHTON	00482	370.0	4,844.41	2.0	1,886,707	1,935,859	49,152	600,347	0	130,354	730,701	776,824	0	145,843	922,647	191,944	9.45	58.73	40.87
LEAVERMOUTH																			
EASTON	00449	640.0	4,108.78	2.0	2,682,982	2,745,974	62,992	1,484,287	0	132,496	1,616,783	1,644,384	0	148,240	1,792,824	176,041	12.48	44.77	35.74
LEAVERMOUTH	00453	4,275.1	3,147.89	2.0	13,426,647	13,790,922	364,875	8,078,140	0	1,378,797	6,448,937	8,741,103	0	1,333,684	7,294,787	845,850	8.74	54.03	44.91
BANDER-LIMKOD	00458	1,244.0	4,114.30	2.0	4,974,822	5,304,490	307,648	2,221,458	0	341,481	2,583,089	2,438,687	0	404,549	3,043,254	460,197	18.91	57.14	49.04
TONGANWIS	00444	1,350.0	3,954.81	2.0	5,308,184	5,448,333	243,349	2,673,813	0	348,391	3,038,604	3,130,095	0	384,656	3,818,751	478,147	19.01	53.24	40.62
LANRING	00449	1,675.0	3,858.69	1.0	6,140,393	6,527,944	347,351	3,351,644	0	304,853	3,858,197	4,025,254	0	342,980	4,348,234	510,037	18.25	46.24	40.01
LINDSELM																			
LINDSELM	00298	424.8	4,922.83	2.0	2,889,401	2,131,190	41,789	983,174	0	128,838	1,183,729	1,143,390	0	134,880	1,278,278	174,541	11.83	45.52	33.74
WYLOW CADUE	00299	210.0	4,496.00	2.0	975,631	995,145	19,514	475,888	0	39,698	518,384	544,799	0	44,415	589,214	73,628	7.88	41.62	33.56
LIAM																			
PLEASANTON	00344	400.0	5,847.44	2.0	2,152,228	2,195,278	43,042	1,376,847	0	72,454	1,648,718	1,638,821	0	81,284	1,740,105	91,287	13.49	34.34	24.56
JAYWIS	00346	840.0	4,464.94	2.0	2,489,049	2,508,232	49,183	1,374,853	0	183,818	1,477,871	1,533,324	0	113,259	1,648,983	170,712	11.34	47.69	34.43
PRAIRIE VIEW	00342	840.0	4,430.48	1.6	3,840,220	3,950,327	110,107	0	27,113	176,845	203,958	294,233	0	197,859	494,894	290,134	2.69	32.92	30.62
LOGAN																			
OSLEY	00274	480.0	4,949.74	2.0	2,339,782	2,423,405	83,623	730,947	0	144,199	875,146	988,618	0	141,334	1,149,932	274,804	16.87	84.00	43.52
TRIPLAND	00275	111.5	7,244.69	1.0	799,116	818,113	18,997	0	2,153	26,485	28,638	82,571	0	29,632	82,203	33,568	4.72	41.57	37.38
LYON																			
NORTH LYON COLN	00251	690.0	4,241.65	2.0	2,948,237	3,434,122	45,885	1,713,815	0	139,411	1,853,224	1,901,420	0	155,977	2,057,397	204,171	18.74	48.98	38.84
SOUTHERN LYON C	00282	830.0	4,478.29	2.0	2,353,689	2,416,441	63,832	1,363,979	0	128,785	1,438,684	1,444,997	0	141,741	1,608,728	178,874	11.91	51.83	41.18
EXFORIA	00253	4,550.0	3,118.74	2.0	14,174,612	14,440,128	263,816	8,943,687	0	1,444,617	7,429,424	6,640,344	0	1,640,890	8,301,234	871,610	9.56	42.22	32.87
MARION																			
CENTRE	00397	380.0	5,393.78	1.0	1,651,813	1,647,323	16,510	743,479	0	44,347	829,846	872,943	0	74,283	947,216	117,378	9.10	34.89	23.87
PEABODY-BURKH	00398	390.0	5,843.24	2.0	2,843,019	2,083,874	48,857	1,129,889	0	187,437	1,234,716	1,238,034	0	128,416	1,388,450	121,734	10.34	32.51	42.84
MARION	00408	874.0	4,687.64	2.0	2,635,383	2,497,691	62,108	1,400,297	0	177,845	1,578,142	1,579,608	0	198,978	1,778,384	200,444	13.11	32.34	39.42
BURKH-HILLBOR	00418	873.0	4,832.73	2.0	2,858,240	2,935,220	76,940	1,398,701	0	179,884	1,578,587	1,607,971	0	201,241	1,809,232	230,645	12.14	49.69	38.46
COCKEIL	00411	243.0	4,934.75	2.0	1,207,035	1,324,334	117,299	720,240	0	54,822	771,742	874,208	0	87,644	933,852	142,098	23.77	53.39	48.62
MARSHALL																			
MARYVILLE	00344	975.0	3,981.90	2.0	3,886,330	3,944,643	77,733	1,678,157	0	339,783	2,017,942	1,994,984	0	380,160	2,378,144	357,202	12.33	57.50	43.81
VERMILLION	00380	684.0	4,422.41	2.0	2,752,448	2,847,775	95,127	1,531,822	0	128,285	1,640,827	1,772,446	0	143,439	1,915,905	235,878	13.95	41.72	29.69
ARTELL	00488	331.0	5,053.13	2.0	1,659,932	1,784,837	44,885	851,837	0	80,483	931,320	983,197	0	98,647	1,073,244	141,724	11.42	49.19	38.33
VALLEY HEIGHTS	00498	438.0	4,370.42	2.0	1,844,171	1,932,538	84,389	1,116,144	0	99,349	1,215,493	1,279,148	0	111,154	1,398,349	174,826	14.15	52.68	41.68

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COUNTY NAME	DISTRICT NAME	0	BUDGET PER-		GENERAL FUND BUDGET				1989-90		ESTIMATED 1990-91				TAX RATE-		
			ENROLL	X	1989-90	EST. 1990-91	DIFF (8-4)	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)	1989
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
NEPHERSON																	
	009																
LEWISBURG	00400	045.0	4,171.72	2.0	3,325,100	3,373,602	70,502	1,388,679	0	236,256	1,824,935	1,867,515	0	264,329	2,133,844	308,889	11.57 60.53 47.94
NEPHERSON	00410	2,415.0	3,268.89	1.0	7,756,090	7,973,316	217,226	1,392,614	0	777,877	2,570,191	2,185,144	0	1,093,739	3,278,883	708,692	8.98 57.94 49.01
CANTON-CALVA	00419	400.0	4,977.96	2.0	2,011,678	2,051,913	40,235	939,704	0	133,047	1,092,753	1,101,181	0	148,854	1,250,637	157,284	11.49 39.45 27.39
HELMSTADT	00423	425.0	4,773.93	2.0	2,608,270	2,691,274	83,004	700,339	0	192,451	944,010	848,910	0	214,438	1,063,383	141,343	8.45 60.76 52.16
TRAVIS	00448	410.0	5,044.79	2.0	2,076,888	2,112,306	41,418	1,038,248	0	123,183	1,161,431	1,163,002	0	137,820	1,300,822	139,391	10.01 49.22 39.32
NEASE																	
	040																
FOWLER	00223	144.0	6,449.78	1.0	739,777	770,049	10,272	153,190	0	49,815	203,805	273,212	0	35,734	328,946	125,941	11.36 40.29 45.34
NEASE	00224	403.8	4,043.76	2.0	1,934,456	1,993,348	39,892	30,816	0	124,442	174,478	305,843	0	139,231	445,114	276,636	4.42 40.24 32.35
NEAHS																	
	041																
DEWATERIZ	00367	1,120.0	3,930.32	2.0	4,396,337	4,513,074	116,337	2,690,490	0	257,234	2,947,724	2,975,351	0	287,800	3,263,351	315,627	16.16 48.35 34.16
PAOLA	00368	1,427.0	3,797.87	1.0	6,801,244	6,239,618	238,346	2,014,446	0	880,508	2,394,954	2,622,142	0	649,488	3,271,639	676,676	17.38 64.74 49.00
LOUISBURG	00416	1,102.0	4,151.86	2.0	4,448,721	4,444,840	218,139	2,131,321	0	222,547	2,404,088	2,831,088	0	360,894	3,091,981	437,893	17.31 52.01 40.21
NICHOLL																	
	042																
MACOMA	00272	368.3	4,391.78	2.0	2,496,725	2,546,444	49,739	1,188,832	101	126,323	1,316,654	1,340,089	0	152,746	1,517,835	201,179	12.79 47.12 33.64
BELOIT	00273	775.0	4,392.17	2.0	3,366,632	3,630,188	73,476	1,481,609	0	282,300	1,763,909	1,780,630	0	315,845	2,096,448	332,356	13.44 46.76 31.95
MONTGOMERY																	
	043																
CANEY VALLEY	00436	738.0	4,772.22	1.0	3,669,837	3,704,534	36,697	2,483,637	0	147,870	2,632,707	2,645,684	0	164,546	2,810,230	177,323	11.05 38.75 26.34
COFFEYVILLE	00448	2,710.0	3,354.27	1.0	9,077,122	9,188,088	90,938	4,243,937	0	879,874	3,123,831	4,877,168	0	983,531	5,360,691	437,648	7.49 53.16 44.42
INDEPENDENCE	00446	2,330.0	3,131.20	2.0	7,381,813	7,329,431	147,618	3,035,816	0	704,164	3,761,982	3,533,310	0	790,677	4,343,387	381,605	10.44 54.39 43.04
CHERRYVALE	00447	627.0	4,775.13	2.0	2,994,006	3,053,883	59,879	2,189,138	0	113,111	2,302,269	2,348,915	0	126,832	2,475,467	173,198	10.41 30.12 13.42
HERRIS																	
	044																
HERRIS COUNTY	00417	1,035.0	4,035.98	2.0	4,138,894	4,240,783	121,889	2,214,399	0	272,317	2,406,616	2,821,010	0	304,678	2,825,683	339,049	11.33 37.46 27.13
NORTON																	
	045																
PELLA	00217	220.0	7,114.95	1.0	1,329,715	1,380,942	51,227	0	0	38,801	38,801	0	0	48,788	48,788	6,987	0.11 21.98 23.03
ELKHART	00218	383.0	4,961.31	1.2	2,773,677	2,927,369	131,872	612,613	0	211,233	823,868	942,486	0	236,338	1,178,844	254,976	8.04 39.45 32.48
NEVADA																	
	046																
BARRETHA	00441	1,006.1	4,383.22	2.0	4,311,339	4,377,383	86,224	2,308,322	0	304,232	2,612,354	2,837,954	0	340,383	2,898,337	285,783	10.94 51.11 40.29
NEVADA VALLEY S & D	00442	380.0	3,642.42	1.0	2,129,638	2,173,235	43,597	872,489	0	162,865	1,035,334	1,028,871	0	182,218	1,211,089	175,735	11.64 43.30 31.11
	00451	226.0	3,742.60	1.0	1,234,739	1,318,807	86,048	830,317	0	31,108	861,622	944,801	0	34,801	979,602	117,988	10.14 33.04 20.38
NEEDHO																	
	047																
ERIE-ST PAUL	00101	1,095.0	4,230.84	2.0	4,617,967	4,723,429	107,462	2,735,921	0	224,944	2,960,867	3,026,073	0	281,676	3,277,749	316,882	14.23 46.16 33.06
CHAMPAINE PUBLIC	00413	1,016.0	3,488.88	1.0	4,411,003	4,473,115	64,110	2,930,478	0	309,431	3,439,901	3,281,421	0	369,945	3,851,384	411,485	11.83 44.33 51.96
NEES																	
	048																
NEE TREC LA CO	00301	80.0	8,960.39	1.0	761,630	769,267	7,617	80,388	2,805	22,346	75,734	113,547	0	25,001	138,548	62,812	6.77 67.66 39.07
SPRING HILL	00302	193.0	3,569.85	1.0	1,108,415	1,114,672	11,057	437,882	0	53,574	490,654	520,903	0	59,940	580,843	90,187	7.47 44.32 34.81
NEES CITY	00303	332.0	3,189.18	1.0	1,730,890	1,747,897	17,307	466,912	0	136,388	603,300	615,274	0	152,894	767,868	164,368	8.49 48.38 37.56
BAZINE	00304	120.0	7,133.37	1.0	833,348	866,988	23,620	214,853	0	29,426	244,279	322,129	0	32,923	358,882	119,773	12.74 58.45 46.48

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COUNTY NAME	DISTRICT NAME	EST ENROLL	(1)	(2)	(3)	GENERAL FUND BUDGET				ESTIMATED 1990-91				TAX RATE					
						BUDGET PER-1	BUDGET PER-1	BUDGET PER-1	BUDGET PER-1	1989-90	1990-91	1989-90	1990-91	1989	1990				
						EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	ESTI		
						1989-90	(3 - 4)	AID	GUARANTEE	AID/	AID	AID	GUARANTEE	INCOME	AID	(14 - 10)	1989	1990	
NORTON 049																			
NORTON COMMUNIT	D0211	713.5	4,448.04	2.0	3,314,394	3,382,718	68,324	1,913,900	0	715,129	2,128,129	2,102,150	0	240,672	2,342,842	214,713	14.44	33.53	39.44
NORTHERN VALLEY	D0212	173.0	8,879.35	1.0	1,041,223	1,071,834	30,611	511,988	0	42,179	554,164	572,451	0	47,191	617,642	65,478	9.44	73.57	62.18
WEST BELKONUM WA	D0213	102.0	7,339.14	1.0	829,323	837,616	8,293	157,627	12,054	45,547	214,648	174,352	0	50,982	225,334	10,684	1.44	60.92	60.34
OBAGE 070																			
OBAGE CITY	D0420	610.0	4,717.81	2.0	2,837,742	2,935,424	97,682	1,644,310	0	204,804	1,873,172	1,843,004	0	231,434	2,074,438	201,264	14.04	29.75	18.32
LYNDEN	D0421	400.0	8,948.81	2.0	2,021,929	2,042,347	20,418	1,249,484	0	108,700	1,378,386	1,364,748	0	121,614	1,488,384	199,998	13.32	43.82	32.00
SANTA FE TRAIL	D0434	1,245.0	4,040.47	2.0	4,928,197	5,154,392	226,195	3,191,851	0	284,908	3,475,939	3,532,350	0	318,743	3,851,313	375,354	21.67	45.62	34.40
BURLINGAME PUBL	D0454	347.0	4,922.19	2.0	1,705,836	1,742,145	36,309	1,213,648	0	81,974	1,295,624	1,284,209	0	91,717	1,377,726	82,302	15.43	42.10	30.04
WPAIS DES CYEN	D0456	296.0	5,390.87	1.0	1,593,003	1,611,608	18,605	1,009,636	0	58,154	1,117,180	1,138,491	0	65,844	1,203,525	86,378	13.98	47.28	31.94
OSBORNE 071																			
OSBORNE COUNTY	D0392	448.0	5,000.94	2.0	2,278,429	2,346,442	68,013	1,077,134	0	146,740	1,223,874	1,274,579	0	144,177	1,438,756	214,882	15.32	43.80	29.05
OTTAWA 072																			
NORTH OTTAWA CD	D0239	438.0	4,073.34	2.0	2,435,818	2,708,936	273,118	1,340,609	0	178,784	1,519,393	1,491,272	0	280,631	1,691,323	171,928	8.32	39.91	31.89
TWIN VALLEY	D0240	447.0	4,698.94	2.0	2,210,850	2,235,049	24,199	1,347,657	0	91,509	1,409,164	1,491,243	0	102,383	1,593,626	134,440	10.42	38.84	25.92
PANNEE 073																			
FT LARNEE	D0493	1,108.4	4,127.45	2.0	4,587,037	4,678,793	91,756	1,717,187	0	394,983	2,114,170	2,085,884	0	444,135	2,530,039	415,869	19.80	32.05	40.10
PANNEE HEIGHTS	D0494	155.5	7,258.27	1.0	1,104,886	1,139,947	35,061	138,793	0	53,485	192,398	278,988	0	59,975	338,943	146,565	12.53	67.59	54.11
PHILLIPS 074																			
EASTERN HEIGHTS	D0324	148.0	5,437.13	1.0	844,503	878,648	34,145	388,933	17,424	38,099	444,636	452,914	0	42,426	495,540	50,884	8.20	51.80	43.49
PHILLIPSBURG	D0328	708.0	4,595.18	2.0	3,225,743	3,384,333	158,590	1,427,294	0	217,388	1,644,682	1,843,248	0	243,219	2,104,487	241,808	11.60	49.80	38.40
LOGAN	D0326	215.0	6,092.72	1.0	1,380,000	1,393,802	13,802	538,657	0	69,445	619,702	623,854	0	77,921	701,775	82,073	6.53	33.71	26.08
POTTAMATONNE 075																			
WARRICK	D0320	1,300.0	3,985.85	2.0	5,630,149	5,285,241	-344,908	3,048,427	0	313,057	3,361,484	3,477,697	0	350,254	3,827,733	446,447	19.51	31.27	19.48
RAW VALLEY	D0321	978.0	5,182.17	1.0	4,941,856	5,024,348	82,492	0	0	297,521	297,521	0	0	332,874	332,874	35,353	0.14	20.87	21.02
OSAGE-HANDSBL	D0322	437.5	4,884.23	2.0	2,892,892	2,179,386	-713,506	1,276,180	0	84,700	1,342,880	1,444,429	0	97,002	1,541,431	178,551	14.38	44.26	32.97
WESTERNLAND	D0323	428.0	4,341.15	2.0	2,347,790	2,780,745	432,955	1,441,141	0	123,087	1,784,228	1,947,845	0	137,713	2,085,878	301,338	28.02	60.87	50.98
PRATT 076																			
PRATT	D0382	1,344.0	3,301.68	2.0	4,713,941	4,808,236	94,295	1,544,235	0	354,124	2,120,339	1,948,038	0	422,206	2,890,244	449,885	11.46	44.40	33.27
CRYLINE SCHOOLS	D0438	345.0	4,842.36	2.0	1,740,725	1,810,238	69,513	680,739	0	54,444	737,183	874,425	0	43,154	937,576	280,393	9.04	41.21	33.14
RAALINE 077																			
HEINSON	D0317	72.0	6,442.78	1.0	479,720	484,318	4,598	92,372	15,004	15,394	122,972	149,973	0	17,449	167,422	44,450	9.11	64.29	32.88
ATHOS	D0318	482.5	4,872.98	2.0	2,351,212	2,398,237	47,025	1,075,263	0	137,618	1,212,873	1,244,002	0	153,942	1,399,944	187,891	16.93	64.17	52.68
RENO 078																			
MITCHAMON PUBL	D0308	4,938.0	3,293.23	1.0	16,254,040	16,474,491	220,451	1,818,803	0	3,925,129	5,743,132	2,945,348	0	2,836,225	3,781,573	38,441	8.27	51.14	35.65
NICKERSON	D0309	1,400.0	3,744.91	2.0	5,347,134	5,454,874	107,740	2,567,422	0	380,782	2,948,404	2,885,891	0	426,029	3,311,920	343,516	9.28	49.22	39.94
FAIRFIELD	D0310	447.0	5,261.17	1.0	2,543,776	2,549,213	5,437	1,005,142	0	114,327	1,169,449	1,215,871	0	127,912	1,342,983	173,514	7.40	53.92	44.99
Pretty Prairie	D0311	257.5	5,828.96	1.0	1,500,954	1,515,967	15,013	472,614	0	73,388	744,194	774,495	0	82,323	857,818	119,822	10.40	53.99	40.37
HAVEN PUBLIC SC	D0312	1,160.0	4,002.38	2.0	4,657,339	4,750,803	93,464	2,320,899	0	244,112	2,564,711	2,457,851	0	273,119	2,938,970	344,259	10.45	40.58	29.44

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COUNTY NAME DISTRICT NAME	EST ENROLL	(3) 1989-90 INC	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-1		
			(4) 1989-90	(5) 1990-91	(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 ESLIV	(17) 1989	(18) 1990
MONROE																	
MONROE	078																
BAILER	00313	2,118.0	3,245.47	1.4	4,873,907	4,984,342	112,435	2,377,937	112,077	819,730	3,329,984	2,828,844	0	574,194	3,405,042	75,078	1.35 32.89 35.49
REPUBLIC																	
PIKE VALLEY	079																
00424	342.0	3,272.45	1.0	1,378,484	1,400,487	21,803	454,125	0	74,979	731,104	731,128	0	84,124	837,254	106,150	19.04 49.73 38.48	
BELLEVILLE	00427	419.0	4,713.94	2.0	2,920,288	2,978,692	58,404	1,290,779	0	204,414	1,497,195	1,477,044	0	230,944	1,707,979	210,798	18.34 53.77 43.28
CLUB	00433	131.8	4,888.92	1.0	947,224	954,699	7,475	298,724	0	39,941	338,487	373,100	0	44,709	419,809	81,122	12.95 48.34 32.23
RISE																	
STERLING	080																
00374	830.0	4,979.34	1.6	2,634,000	2,675,989	41,989	1,483,702	0	149,815	1,453,517	1,415,753	0	189,994	1,805,947	152,430	9.81 43.18 33.87	
CHASE	00401	180.0	4,484.21	1.0	1,189,833	1,281,731	11,898	278,304	0	51,393	329,699	389,422	0	57,800	444,922	117,223	8.89 44.49 35.45
LYONS	00408	814.0	4,447.22	2.0	3,509,000	3,709,048	200,048	1,844,833	0	244,134	2,113,004	2,144,231	0	297,777	2,442,008	349,004	15.84 53.72 44.49
LITTLE RIVER	00444	385.0	4,977.48	2.0	1,884,443	1,954,637	68,192	700,248	0	85,481	788,929	893,358	0	95,842	989,412	203,483	9.21 48.23 39.82
RILEY																	
RILEY COUNTY	081																
00378	548.0	4,208.30	2.0	2,311,934	2,379,326	67,392	1,343,813	0	112,877	1,455,690	1,514,445	0	125,395	1,639,846	184,778	17.12 57.89 45.44	
HOWATTAN	00383	4,184.0	3,043.98	2.0	18,327,248	19,088,414	761,166	8,283,817	0	2,844,471	7,351,688	4,877,695	0	2,312,244	9,669,941	1,458,253	18.43 59.27 51.34
BLUE VALLEY	00384	283.0	4,381.47	2.0	1,200,794	1,322,544	121,750	487,794	24,332	58,692	570,220	423,738	0	42,737	684,495	114,275	13.94 55.78 48.98
ROCK																	
PALED	082																
00249	188.0	4,346.85	1.0	1,132,231	1,154,403	22,172	222,304	18,549	57,311	290,384	346,302	0	44,121	424,423	134,039	9.20 47.42 34.87	
PLAINVILLE	00278	478.0	4,918.94	2.0	2,480,443	2,448,432	48,009	1,087,573	0	123,815	1,210,390	1,244,443	0	137,432	1,382,873	171,483	7.45 44.84 39.35
STOCKTON	00271	399.0	4,423.22	2.0	1,831,600	1,888,430	57,830	754,432	0	108,418	844,850	889,285	0	121,301	1,016,586	145,734	7.54 43.91 34.81
RUSH																	
LACROIXE	083																
00393	322.0	3,485.77	1.0	1,944,809	1,944,277	19,448	335,423	0	114,987	478,412	484,672	0	128,458	815,322	144,710	6.74 47.86 39.37	
OTIS-BISH	00403	350.0	3,338.81	1.0	1,834,531	1,887,278	50,747	889,185	0	83,183	972,338	1,009,243	0	93,834	1,132,277	179,939	11.84 39.12 27.31
RUBEN																	
PURVIS	084																
00399	142.0	4,314.23	1.0	1,123,054	1,134,287	11,234	182,411	0	21,330	133,941	174,542	0	35,053	209,415	75,674	4.54 51.44 44.08	
RUBEN COUNTY	00407	1,248.0	4,722.43	1.0	5,723,832	5,914,424	190,592	1,453,354	0	378,269	1,828,743	2,148,181	0	419,794	2,887,978	789,213	13.69 57.23 42.94
SALINE																	
SALINE	085																
00385	4,840.0	3,134.30	2.0	21,340,000	21,848,788	508,788	4,541,233	0	3,271,374	7,812,411	8,335,379	0	3,440,182	9,195,481	1,382,870	8.02 48.59 41.21	
SOUTHEAST OF SA	00386	484.0	5,193.33	1.0	3,021,087	3,149,257	148,170	1,053,292	0	148,790	1,202,082	1,412,883	0	144,478	1,879,273	377,191	12.48 38.09 27.62
ELL-SALINE	00387	348.0	4,458.17	2.0	1,672,284	1,710,479	38,195	1,004,141	0	84,673	1,038,814	1,122,010	0	57,815	1,179,825	124,909	13.89 32.27 17.11
SCOTT																	
SCOTT COUNTY	086																
00444	1,035.0	4,243.85	2.0	4,301,431	4,391,484	90,053	1,324,733	0	374,319	1,499,052	1,727,444	0	418,798	2,144,242	447,210	18.78 53.42 41.23	
SENECA																	
WICHITA	087																
00239	44,308.0	3,338.38	2.0	154,241,341	148,943,044	4,381,303	14,020,108	0	24,808,199	48,325,207	24,844,388	0	29,454,717	54,221,305	13,895,998	9.39 45.08 35.93	
BERY	00240	5,730.0	3,289.94	1.0	18,537,241	19,784,548	1,147,299	8,838,874	0	1,378,894	18,217,748	18,394,738	0	1,842,743	11,939,781	1,721,933	15.54 48.20 41.74
HAYVILLE	00241	3,390.0	3,184.38	2.0	18,195,478	18,741,927	544,449	5,438,902	0	619,282	6,258,184	6,481,194	0	692,869	7,174,043	915,879	17.31 35.48 44.28
VALLEY CENTER P	00242	2,125.0	3,158.57	2.0	4,315,435	4,828,838	513,223	3,000,105	0	518,817	3,548,922	3,684,032	0	571,814	4,220,348	694,424	28.78 53.70 47.84
NEAWE	00243	1,890.0	2,318.24	2.0	4,544,427	4,854,454	308,227	2,347,137	0	311,317	2,878,654	2,734,954	0	872,299	3,329,235	450,481	19.33 34.84 24.73
CLEARWATER	00244	980.0	3,833.45	2.0	3,733,975	3,832,114	98,139	1,874,714	0	282,885	2,154,719	2,054,379	0	318,315	2,371,894	215,175	8.41 41.91 35.43
COBURN	00245	1,970.0	3,288.80	2.0	4,337,815	4,608,523	271,008	2,288,840	0	317,453	2,798,013	2,728,387	0	578,940	3,299,527	501,514	11.16 39.31 32.28

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COUNTY NAME DISTRICT NAME	EST ENROLL	(2) 1987-90	(3) 1987-90 INC	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE			
				1989-90		1990-91		STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV 1989	EST 1990			
				EST.	DIFF	EST.	DIFF												
BENICUM																			
087																			
MAIZE	00244	2,540.0	3,771.74	1.0	0,287,641	9,752,210	1,464,577	5,024,352	0	330,124	5,342,676	6,423,935	0	370,302	7,002,237	1,639,561	43.79	53.31	50.32
REMAICK	00247	1,410.0	3,905.14	2.0	5,365,641	5,416,340	250,707	2,392,206	0	318,792	2,710,999	2,895,115	0	354,673	3,251,788	540,790	14.72	57.21	46.50
CHENEY	00248	530.5	4,183.28	2.0	2,205,423	2,263,617	58,194	1,179,740	0	143,043	1,322,823	1,311,844	0	140,043	1,471,927	149,104	11.04	45.44	36.03
BELMONT																			
088																			
LIBERAL	00480	3,530.0	3,240.19	1.2	11,112,649	11,611,283	498,614	4,092,826	0	1,002,194	9,094,980	9,082,095	0	1,121,234	6,203,291	1,100,311	10.40	52.30	44.39
HEWET-PLAIN	00483	570.0	4,308.93	2.0	3,447,922	3,363,449	35,847	711,420	0	127,816	839,234	939,242	0	143,004	1,102,244	263,010	7.00	34.43	24.72
BOWLING																			
089																			
BEAMAN	00348	3,200.0	3,320.26	1.0	10,793,833	10,903,775	107,942	3,305,203	0	996,098	4,301,301	3,834,817	0	1,114,441	4,971,270	649,977	6.76	50.29	47.04
SILVER LAKE	00372	405.0	4,495.85	2.0	2,724,735	2,701,270	54,535	1,574,777	0	194,262	1,771,039	1,686,229	0	219,583	1,905,812	134,773	13.00	51.95	40.90
ALBURN WASHINGTON	00437	3,935.0	3,193.57	2.0	12,008,960	12,891,243	882,283	3,282,394	131,540	1,310,580	4,744,722	4,370,359	0	1,444,312	5,634,871	1,092,149	6.19	47.49	45.76
BOWLING HEIGHTS	00450	3,353.0	3,094.85	2.0	10,229,209	10,591,423	362,214	4,147,841	0	1,017,302	5,164,543	4,407,381	0	1,130,408	5,745,989	581,444	8.30	51.24	46.83
TOPEKA PUBLIC	00501	14,075.7	3,393.40	1.0	50,649,651	51,154,132	304,481	8,971,129	0	7,927,879	13,898,708	8,270,008	0	8,849,385	17,139,393	3,240,885	7.00	48.00	39.17
SHERIDAN																			
090																			
HEKIE COMMUNITY	00412	820.0	4,424.94	2.0	2,332,990	2,379,650	46,640	945,975	0	134,028	1,122,003	1,115,447	0	174,540	1,290,233	168,232	7.53	50.03	42.34
SHERMAN																			
091																			
COOKLAND	00352	1,100.0	3,914.10	2.0	4,839,780	4,924,570	94,790	1,703,090	0	314,234	2,049,354	2,116,751	0	387,400	2,804,151	434,797	9.92	50.34	39.32
SMITH																			
092																			
SMITH CENTER	00237	440.0	4,313.13	2.0	2,773,337	2,820,799	35,462	1,239,732	0	204,354	1,444,084	1,430,354	0	228,637	1,644,993	222,907	10.20	48.50	37.44
WEST SMITH COUN	00238	211.5	5,100.43	2.0	1,084,391	1,100,120	21,729	586,215	0	50,404	636,619	644,931	0	54,393	701,324	64,705	9.11	44.37	35.93
STAFFORD																			
093																			
STAFFORD	00349	283.0	6,900.94	1.0	1,435,254	1,715,249	79,993	421,651	0	88,951	710,002	803,614	0	99,321	903,137	193,135	13.10	54.26	43.74
ST JOHN-HUBBARD	00350	440.0	4,071.41	2.0	2,121,500	2,184,290	64,790	795,539	0	147,944	943,483	940,167	0	143,824	1,105,691	162,208	6.73	47.63	42.00
WACKVILLE	00351	204.0	8,948.20	1.0	1,077,114	1,714,084	16,970	177,305	0	93,604	270,209	330,008	0	104,058	404,119	183,901	6.00	37.41	29.72
STANTON																			
094																			
STANTON COUNTY	00402	510.0	4,726.07	2.0	2,401,186	2,530,810	49,624	0	0	140,353	140,353	61,644	0	179,631	241,277	80,724	1.21	33.11	32.43
STEVENS																			
095																			
NEEDON PUBLIC	00209	159.0	6,390.83	1.0	1,334,142	1,347,484	13,342	0	0	34,983	34,983	0	0	41,378	41,378	4,395	0.04	14.69	14.06
NEOTON PUBLIC	00210	900.0	5,057.74	1.0	4,814,540	4,897,488	80,928	0	0	353,002	353,002	0	0	394,948	394,948	41,944	0.21	18.81	19.05
SUPPER																			
096																			
MELLIETON	00353	1,912.0	3,200.00	2.0	6,291,579	6,417,420	125,841	2,731,747	0	356,648	3,288,435	3,167,883	0	422,815	3,790,700	502,265	13.50	40.77	44.33
CONWAY SPRINGS	00356	477.0	4,723.20	2.0	2,118,827	2,290,824	179,197	1,117,482	0	125,090	1,242,580	1,370,341	0	139,943	1,510,304	267,724	22.40	40.81	51.40
BELLE PLAINE	00357	712.0	4,335.60	2.0	3,082,449	3,140,742	66,073	2,001,773	0	197,834	2,199,609	2,123,820	0	221,344	2,344,344	144,735	13.26	49.43	59.24
ONFORD	00358	420.0	4,021.67	2.0	1,701,144	1,735,180	34,022	1,000,794	0	97,440	1,098,242	1,091,649	0	109,927	1,200,694	102,454	9.52	48.94	40.02
ARIZONA PUBLIC	00359	210.0	4,913.30	2.0	1,100,641	1,122,654	22,013	380,742	0	50,497	447,297	451,322	0	43,448	514,770	69,511	6.87	43.44	54.84
CALDWELL	00360	320.0	4,921.48	2.0	1,424,087	1,454,570	32,483	705,730	0	80,308	786,043	828,084	0	89,847	917,931	131,880	11.19	43.57	51.77
SOUTH HAVEN	00309	233.0	4,244.75	2.0	994,153	1,014,837	19,884	521,640	0	44,078	545,738	594,217	0	49,314	643,533	77,795	9.93	44.53	34.19

12/13

COUNTY NAME DISTRICT NAME	0	BUDGET PER		GENERAL FUND BUDGET				1989-90		ESTIMATED 1990-91				TAX RATE			
		EST ENROLL	1989-90	1989-90	EST. 1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCISE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCISE	TOTAL STATE AID	DIFF (14-13)	MILL RATE 1989	MILL RATE 1990
=====																	
THOMAS	097																
BREMER	00314	142.8	6,028.77	1.0	859,100	847,491	8,591	47,321	13,518	42,541	103,380	157,372	0	47,596	205,148	101,388	9.04 43.24 31.34
COLBY PUBLIC SC	00318	1,253.0	3,981.13	2.0	4,938,993	5,088,120	149,525	1,948,921	0	341,036	2,309,957	2,473,084	0	403,937	2,877,021	567,044	14.08 41.40 26.98
COLBY PLAINS	00316	137.5	4,671.24	1.0	950,452	940,158	9,506	213,372	0	47,133	240,405	293,193	0	52,734	347,929	87,324	9.75 32.33 40.04
=====																	
TREBO	098																
WAKEZEV	00208	420.0	4,307.69	2.0	2,716,000	2,770,316	54,316	1,340,472	0	148,418	1,488,882	1,320,361	0	144,043	1,606,406	197,824	8.10 42.73 34.49
=====																	
WINDHURST	099																
ALMA	00329	532.1	4,447.14	2.0	2,376,944	2,424,803	47,539	1,091,347	0	197,687	1,288,974	1,226,922	0	221,088	1,448,010	159,036	9.81 88.82 49.01
WINDHURST EAST	00330	582.0	4,841.79	2.0	2,827,133	2,884,158	89,022	1,481,842	0	129,687	1,781,449	1,823,088	0	140,808	1,948,093	186,424	12.92 64.22 51.91
=====																	
WALLACE	100																
WALLACE COUNTY	00241	284.8	4,584.38	2.0	1,312,143	1,340,279	28,116	427,403	16,203	72,878	515,884	546,748	0	80,643	427,391	111,305	7.32 46.08 38.41
MEIKAN	00242	100.0	4,491.22	1.0	435,613	442,169	6,556	97,808	64,275	19,726	181,809	149,372	0	22,870	191,442	9,633	8.97 82.96 52.51
=====																	
WASHINGTON	101																
NORTH CENTRAL	00221	174.0	4,403.53	1.0	1,089,641	1,100,538	10,897	490,127	0	35,322	525,449	548,354	0	39,743	408,099	82,458	9.72 41.24 29.48
WASHINGTON SCHD	00222	418.0	4,922.80	2.0	2,048,191	2,181,397	41,206	1,308,678	0	91,122	1,399,800	1,448,257	0	101,930	1,542,287	142,487	13.74 49.38 38.77
BARBER	00223	390.0	4,943.60	2.0	1,945,884	2,004,897	59,311	694,441	0	141,359	838,000	874,054	0	158,156	1,032,212	194,212	18.46 57.39 45.63
REPUBLICAN HILL	00224	280.0	5,172.24	1.0	2,012,000	2,032,128	20,128	1,017,802	0	74,898	1,092,700	1,159,678	0	83,798	1,243,476	150,778	9.03 43.00 31.99
=====																	
WICHITA	102																
LEOTI	00467	380.0	4,708.36	2.0	2,735,333	2,790,278	54,715	399,791	0	272,027	471,818	437,388	0	304,351	941,939	270,121	9.88 66.19 54.97
=====																	
WILSON	103																
ALTON-KIDWAY	00387	374.8	5,017.76	2.0	1,944,889	1,985,831	38,942	1,324,179	0	57,287	1,383,466	1,425,130	0	44,094	1,489,224	105,738	18.87 34.07 24.62
MEDESA	00461	725.0	4,730.76	2.0	3,434,530	3,503,226	68,696	2,418,882	0	138,219	2,548,301	2,614,178	0	154,643	2,768,813	229,512	18.99 32.13 16.83
FREDONIA	00484	874.0	4,342.94	2.0	3,843,730	3,920,426	76,676	2,199,609	0	198,231	2,397,340	2,483,394	0	221,786	2,705,182	307,942	13.83 34.12 39.98
=====																	
WOODBORN	104																
WOODBORN	00344	570.0	3,838.33	2.0	2,214,681	2,238,977	44,296	1,211,809	0	109,843	1,321,632	1,344,431	0	122,893	1,489,326	167,674	8.92 36.51 27.33
=====																	
WYANDOTTE	105																
TURNER-KANSAS C	00202	3,800.0	3,444.81	1.0	13,147,843	13,279,331	131,488	7,489,984	0	587,989	8,077,893	7,987,833	0	457,748	8,645,603	567,788	6.43 31.02 43.73
PIPER-KANSAS CI	00283	1,000.0	3,992.25	2.0	4,858,137	4,273,783	225,548	2,648,238	0	193,413	2,835,643	2,842,147	0	218,433	3,080,788	245,137	12.49 45.41 44.74
BONNER SPRINGS	00204	2,100.0	3,511.98	1.0	7,211,835	7,448,918	237,083	2,894,778	69,749	457,949	3,424,494	3,245,946	0	734,153	3,982,099	357,603	6.78 40.56 37.34
KANSAS CITY	00500	21,347.9	3,523.05	2.0	75,818,167	77,334,491	1,546,324	38,961,724	0	6,487,415	45,449,139	42,633,472	0	7,258,291	49,891,743	4,442,624	9.94 35.53 26.13
=====																	
STATE TOTALS		413,319.1	499.1		1,420,605,772	832,411,271	4,396,967	166,599,995		635,479,490	184,499,999	114,571,256	14,884,96		3,435.05	11,938.98	
=====																	

1014

LAVTRF Distributions

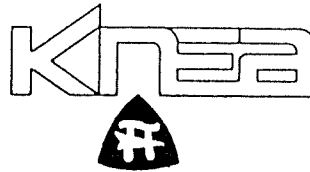
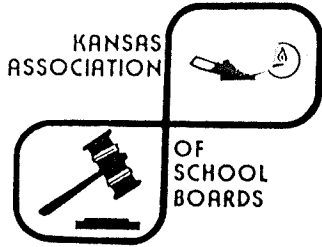
<u>County</u>	<u>\$166,000,000 Distributed</u>	<u>Base Amt. \$36,000,000 Distributed</u>	<u>Distribution of Extra \$130,000,000</u>	<u>Mills Equivalent</u>
Allen	\$905,489	\$199,583	\$705,906	12.35
Anderson	517,636	113,621	404,016	10.63
Atchison	1,026,590	234,679	791,911	14.11
Barber	522,645	114,911	407,734	6.96
Barton	2,048,484	464,473	1,584,012	9.78
Bourbon	896,262	200,183	696,078	13.12
Brown	731,269	164,429	566,840	10.20
Butler	3,013,510	642,711	2,370,799	11.01
Chase	228,822	50,970	177,852	7.82
Chautauqua	292,192	65,062	227,131	10.74
Cherokee	1,270,752	279,323	991,429	13.89
Cheyenne	275,725	61,870	213,854	7.19
Clark	256,840	56,589	200,252	5.72
Clay	573,041	127,640	445,401	11.11
Cloud	705,991	161,461	544,529	11.64
Coffey	2,541,831	550,248	1,991,583	3.80
Comanche	216,608	48,377	168,231	6.43
Cowley	2,180,630	473,724	1,706,906	12.48
Crawford	2,075,083	456,548	1,618,535	15.41
Decatur	302,200	68,121	234,079	8.26
Dickinson	1,231,500	276,661	954,840	11.34
Doniphan	540,882	121,235	419,648	12.08
Douglas	4,582,526	972,833	3,609,693	11.04
Edwards	337,677	75,215	262,463	6.57
Elk	226,505	50,765	175,740	10.55
Ellis	1,747,104	378,298	1,368,806	9.71
Ellsworth	453,430	101,999	351,431	8.18
Finney	2,433,768	520,954	1,912,814	7.06
Ford	1,766,560	383,570	1,382,990	9.17
Franklin	1,293,735	280,997	1,012,738	13.04
Geary	1,652,345	345,042	1,307,303	15.05
Gove	295,444	65,954	229,490	6.64
Graham	316,203	71,158	245,046	6.69
Grant	1,145,826	250,935	894,890	4.35
Gray	428,107	93,136	334,971	7.19
Greeley	184,899	41,444	143,455	5.61
Greenwood	534,864	119,817	415,047	9.61
Hamilton	271,426	61,063	210,363	5.33
Harper	560,462	124,124	436,338	7.74
Harvey	1,858,596	402,638	1,455,958	11.53
Haskell	634,768	139,022	495,746	4.40
Hodgeman	204,028	45,719	158,309	6.17

LAVTRF Distributions

<u>County</u>	<u>\$166,000,000 Distributed</u>	<u>Base Amt. \$36,000,000 Distributed</u>	<u>Distribution of Extra \$130,000,000</u>	<u>Mills Equivalent</u>
Jackson	681,176	149,234	531,942	12.99
Jefferson	959,342	203,670	755,672	12.66
Jewell	326,465	74,653	251,812	8.72
Johnson	24,446,911	5,136,082	19,310,829	7.80
Kearny	936,545	202,091	734,454	3.96
Kingman	700,708	156,463	544,245	7.24
Kiowa	361,193	80,111	281,082	5.97
Labette	1,427,409	312,040	1,115,370	14.76
Lane	218,774	48,862	169,913	6.36
Leavenworth	3,589,907	753,517	2,836,390	14.62
Lincoln	261,182	60,145	201,038	8.36
Linn	863,746	188,809	674,937	5.50
Logan	254,696	57,337	197,358	7.09
Lyon	2,045,388	446,762	1,598,626	12.73
Marion	817,889	189,022	628,866	10.56
Marshall	776,868	173,360	603,508	10.78
McPherson	1,813,272	393,232	1,420,040	9.36
Meade	497,760	110,310	387,451	5.29
Miami	1,410,388	303,933	1,106,455	11.38
Mitchell	477,919	106,062	371,857	10.47
Montgomery	2,391,488	530,590	1,860,898	13.20
Morris	425,113	94,407	330,706	9.48
Morton	588,704	128,197	460,507	4.35
Nemaha	708,286	158,330	549,957	9.93
Neosho	1,031,875	225,262	806,613	14.28
Ness	376,620	83,679	292,941	6.42
Norton	386,714	87,053	299,662	11.09
Osage	908,986	193,544	715,441	13.70
Osborne	346,468	78,533	267,935	10.03
Ottawa	399,507	88,706	310,802	9.19
Pawnee	545,160	120,341	424,819	8.25
Phillips	478,963	108,471	370,493	9.00
Pottawatomie	1,788,490	383,625	1,404,865	5.31
Pratt	757,906	164,231	593,676	8.03
Rawlins	289,881	64,849	225,032	7.37
Reno	4,094,754	897,237	3,197,517	10.58
Republic	461,724	104,434	357,290	9.78
Rice	791,453	175,623	615,830	8.38
Riley	3,365,354	684,310	2,681,044	15.93
Rooks	482,052	107,763	374,288	7.76
Rush	301,632	69,001	232,630	7.73
Russell	614,094	137,703	476,391	7.84

LAVTRF Distributions

<u>County</u>	<u>\$166,000,000 Distributed</u>	<u>Base Amt. \$36,000,000 Distributed</u>	<u>Distribution of Extra \$130,000,000</u>	<u>Mills Equivalent</u>
Saline	3,079,854	671,058	2,408,796	11.06
Scott	418,012	94,983	323,028	7.89
Sedgwick	24,782,769	5,291,516	19,491,253	10.44
Seward	1,440,789	310,982	1,129,806	7.40
Shawnee	10,394,070	2,318,344	8,075,726	10.29
Sheridan	269,611	60,435	209,176	6.87
Sherman	514,759	116,662	398,097	8.05
Smith	362,637	82,486	280,152	9.31
Stafford	474,910	105,829	369,080	6.39
Stanton	374,683	82,408	292,275	4.51
Stevens	1,276,781	277,217	999,564	3.87
Sumner	1,561,757	338,966	1,222,790	11.13
Thomas	621,692	135,742	485,950	7.93
Trego	302,828	67,840	234,989	7.53
Wabaunsee	430,616	94,555	336,061	10.22
Wallace	188,620	42,026	146,594	5.91
Washington	519,168	117,604	401,564	9.06
Wichita	236,391	53,271	183,120	6.92
Wilson	679,010	151,283	527,727	12.51
Woodson	274,902	61,712	213,191	9.52
Wyandotte	10,111,122	2,236,399	7,874,723	13.04
TOTAL	\$166,000,000	\$36,000,000	\$130,000,000	9.22



Joint Testimony on SB 692 Before The
Senate Assessment & Taxation Committee
Thursday, March 8, 1990

Presented By

United School Administrators
Kansas Association of School Boards
Kansas-National Education Association
Wichita USD 259
Topeka USD 501

Thank you, Mr. Chairman. I am Craig Grant and I represent Kansas-NEA. Today, however, I have been authorized to speak for the above-mentioned organizations. We appreciate this opportunity to testify on SB 692.

Our organizations are listed as proponents of SB 692. We certainly believe that SB 692 is on the right track to provide property tax relief for taxpayers in Kansas. Where SB 692 changes direction from the previous proposals heard is that:

1. It provides a statewide source of revenue rather than local option sources. We believe that a statewide increase in revenue either through increase in rates or closing of exemptions is the proper way for the state to proceed; and
2. It is a bill, rather than a constitutional amendment, which would go into effect on July 1 that would provide relief for the 1990-91 school year. Those other proposals would delay relief until later years.

Our groups certainly believe any measure should have both of these component parts in order to be effective.

Our organizations depart company with SB 692 on a couple of key parts. Changes we suggest should be:

1. That more of the money resulting from the increased revenue should be used to increase state assistance to school districts, rather than dividing it equally with cities and counties. We will get more "bang for our bucks" this way because property taxes will be reduced by \$1.40 for each dollar sent to schools while only getting \$1.00 reduction for each dollar sent to cities and counties. Since schools collect over 50% of the local property taxes, this change would provide better overall tax relief; and

2. That the distribution formula be changed to a formula which would send the money back to reduce property taxes for all schools rather than through the SDEA formula. We have seen other proposals which would send the money back in the same proportion as the property taxes are levied. For example, if a school district levied 2% of all property taxes statewide for schools, that district would get 2% of the new money. We endorse this distribution formula as the best way to provide overall tax relief while still keeping equalization factors intact.

Our organizations applaud the authors of SB 692 and hope that this approach, with the changes we have suggested, will be approved by the legislature this year. Thank you for listening to our concerns.

MR CHAIRMAN AND MEMBERS OF THE COMMITTEE:

MY NAME IS WARREN RICE AND I LIVE AT 307 E. PARAMORE ST., TOPEKA.

I APPRECIATE THE OPPORTUNITY TO SPEAK TO YOU ON THIS PROPERTY TAX SITUATION AS IT NOW EXISTS.

I AM A RETIRED POSTAL EMPLOYEE AND A VOLUNTEER IN COMMUNITY DEVELOPMENT IN THE CITY OF TOPEKA. I AM PRESENTLY CHAIRMAN OF THE MAYOR'S ADVISORY COUNCIL ON COMMUNITY DEVELOPMENT.

WE HAVE ALL HEARD MANY GOOD REASONS, ELOQUENTLY PRESENTED, AS TO WHY A GROUP OR GROUPS SHOULD BE EXEMPTED FROM TAXATION.

I WOULD LIKE TO SPEAK OF A GROUP I WORK WITH ON COMMUNITY DEVELOPMENT.

I LIVE IN THE NORTHEAST TOPEKA NEIGHBORHOOD IMPROVEMENT ASSOCIATION, WHICH IS 60% ELDERLY AND LOW INCOME. SOME OF THESE ELDERLY PEOPLE LIVE ON A VERY LOW SOCIAL SECURITY CHECK EACH MONTH, SOMETIMES AS LOW AS \$200 to \$300. THEY MUST BUY THEIR FOOD, CLOTHES, PAY UTILITY BILLS AND PAY THEIR TAXES ON THEIR HOME ON THEIR MEAGER INCOME. SOME BARELY SURVIVE, BUT THEY STILL TRY TO LIVE WITHIN THEIR MEANS.

AS YOU KNOW, WE HAVE THE HOMESTEAD ACT AND THE CIRCUIT BREAKER, WHICH HELPS WHEN THEIR TAXES WENT UP OVER 50%.

THE CIRCUIT BREAKER IS ONLY A BAND AID THE FIRST YEAR, AND ONE HALF OF A BAND AID, AND FAILING THAT, AN OPEN WOULD IF THE SITUATION REMAINS AS IT IS TODAY.

THEIR GROUP OF PEOPLE WOULD LIKE THE SAME CONSIDERATION, AND THE SAME OPPORTUNITY OF PAYING LESS TAXES, BUT ARE WILLING TO PAY THEIR FAIR SHARE.

THIS CAN HAPPEN IF YOU WOULD DROP THESE EXEMPTIONS AND BROADEN THE TAX BASE.

I ASK YOUR CONSIDERATION OF THEIR GROUP WHEN YOU FORWARD YOUR RECOMMENDATION.

THANK YOU VERY MUCH.



Linda A. Ferguson
March 8, 1990
Senate Tax Committee

I own two Video Store located in Manhattan. One is located in the Village Plaza Shopping Center, with 17 other businesses and the 2nd store is located in Aggieville is a small center with 7 other businesses.

I have testified twice before in front of the House Committee on Taxation, once pertaining to the Circuit Breakers and the last time on a bill that addressrf the reclassification situation. I am one of the businesses that was greatly effected by the reclassification. The reappraisal on both buildings were what I considered fair. They were not out of line. What really hurt me was the 30% classification on commercial property. This resulted in a 250% increase in my property tax on the Village Plaza and slightly more than that on the Aggieville Store. I am under a triple net lease, so that increase was passed immediately on to me. My landlord did not absorb it. To translate the 250% increase in to dollars - I went from approximately \$1200 per year to slightly over \$2,800 per year on the VP store. The Aggieville store will be I believe around \$3,600 per year at the current rate. This translates to about \$2.00 per square foot over and above the rent.

What I'm here for today is to address Senator Marten's bill #692. I am here as an individual small business owner with much verble support from other business owners in Manhattan. Since my last testimony, I have had a lot of people discuss the problems of taxes with me. I am President of the Merchants Assoc of the shopping center that one of my stores in located in, and have had several conversations with other associations presidents and as well as developers. I have information on three other centers like mine. They have all experienced increases ranging from 250 to 325% increases in their taxes.

I personally feel the bill proposed is a starting point at addressing the problem. The inequities of the tax struction is very prevelient now. The redistribution of taxes because of reclassification has shifted the burden to the wrong people. Small business owners like my self cannot possibly absorb those kinds of increases. The bottom line just won't allow it. Competition is tough among small business. In my case, my prices are set for me by the market place. I am competing against big conglomerate...and they have deep pockets. I don't have those deep pockets as a individual proprietorship. I can't absorb those kind of increases in operating expenses. To be honest with you, I'm operating on a marginal bottom line now. I've been in business 4 years and have yet to take a salary out of the business. And because of this I have had the great pleasure of being



audited twice, and we just received notice for a third time. Guess what is going to happen when my bottom line goes down again. My bottom line profit, first is three years, would almost have been wiped out if I had paid the taxes in December when they were do. However, I couldn't, so they will be reflected in the 1990 expenses.

I'm in an extremely awkward situation. I personally did not benefit from the elimination of the Inventory Tax. The state decided that the 4,000 tapes in my store are my personal property rather than inventory. Someone made the comment that I must have the best Home Video Library in town. I have a problem with that, but that is not what I'm here to discuss. That is a whole new issue in itself. So I not only have the 250% increase in real estate tax, but I still have my "inventory" tax. Which is \$1,800.

I can really appreciate a business who benefited from that reduction. Especially small business like my self - and when I talk about small business I'm referring to Gross sales under \$250,000. If I had benefited from no inventory tax, I probably would not be in the shock that I am. But unfortunately, I believe there are alot more people in my situation, then you realize. There are a lot of small business out there with sales of less that \$500,000, \$250,000, with small inventories, that were just absolutely devastated by what happened with the tax changes. We've tried to let you know the effects, but it been difficult to communicate this to right people.

What I'm here to say is that it's the small inventories, or small non-inventoried businesses that are really hurting right now.

I provide 13 jobs. That's not very many. But it is 13 jobs. I know the business next to mine provides 47 jobs. He saved approximately \$400 on inventory tax, but went from \$3,600 to \$8,300 in real estate taxes. There are many, many more just like him.

My feeling is that if we want to keep small business alive and well in Kansas, which I have been told that Small Business in Kansas provide 80% of the jobs, and if this is true it is diffently an area worth keeping an eye on, then we have to treat them fairly. They, we, deserve equal taxation. Why must we carry so much of the burden of funding for the State of Kansas. Putting the inventory tax back on, along with equillivant cut backs on property tax does not solve the problem. If we must have inventory tax, make it a graduated tax possibly. I understand that it was discussed that possibly the first 250,000 would be exempt. That would be great. I have a real problem when I look at the fact that I have paying 1,800 in inventory tax, that what it is, and the big boys aren't paying anything. I realize they had



increases in property tax, but there decreases far out reached their increases. They are paying nothing, I's still paying 1,800. If you compare that to their gross sales and my gross sales, it is really out of balance.

I am really in favor of eliminating the sales tax exemption. I have to collect sales tax. I don't mind paying the sales tax as a consumer. I have never understood why some of those exemptions existed. Most of the people I have visited with agree with me.

I would like to emphasize again, that I'm not 100% satisfied with the proposed bill. But I hope that It can be used as a starting point for re-evaluating the whole tax struction in Kansas. My personal preference would to completely eliminate property tax, using sales tax and other avenues to provide funding for the state of Kansas. I feel that this can be worked out.

Please don't let this matter be passed over. It means the life and death of many small business in Kansas, and that translated into jobs.



GEORGE BARBEE, EXECUTIVE L FOR
810 MERCHANTS NATIONAL BANK
8TH & JACKSON
TOPEKA, KANSAS 66612
PHONE (913) 357-1824

STATEMENT

Date: March 8, 1990
TO: Senate Assessment & Taxation Committee
FROM: George Barbee, CAE
Executive Director
RE: **SB-692 (Sales tax on Professional Services)**

Mr. Chairman and members of the Committee, my name is George Barbee and I am Executive Director of the Kansas Consulting Engineers.

The Kansas Consulting Engineers are opposed to SB-692.

Section 5, subsection X of SB-692 would tax all services, including engineering services, under the sales tax provisions of the state statutes. Engineering services have not been taxed in the past because they are not listed as a taxable service for a very good reason.

As I reviewed the sales tax statutes it became evident that the entire retailers sales tax statutes were clearly intended for the retailer to collect from the consumer a tax on the final retail transaction. The providing of a professional service such as engineering is not a retail transaction.

The design of a project is a necessary step toward providing the builder the contract documents and plans from which the builder can determine ways, means, materials and methods to build according to the design and specifications.

Sales taxes are paid by the engineer, architect, contractor and subcontractors as they individually make final retail transactions for materials that are incorporated as components of the final constructed project.

The engineering firm pays sales tax on supplies, computers, automobiles, trucks and equipment when purchased at a final retail transaction. The contractor pays tax on construction materials and the sophisticated construction equipment of the 90's when purchased at the final retail transaction. It is not as if taxes are not being paid. They are being paid at the proper time when the final retail transaction is conducted on component parts of the project. To do otherwise that at the final retail transaction would be an administrative nightmare.

First let me share with you what a consulting engineer does.

Consulting engineering services vary in scope from short-term consultations to the development and design of large and complex projects. These professional engineering services, commonly summarized into four basic classifications, are provided directly to owner-clients or in association with architects.

The services included are widely diversified. Typical examples are:

- Collecting and interpreting data
- Engineering studies and reports
- Cost studies
- Economic comparisons
- Long-range facility planning
- Conducting public hearings
- Appraisals and evaluations
- Feasibility studies
- Investigations
- Government agency liaison
- Applications for government grants or advances

To provide any of the those often requires a coalition of professionals working together through sub-contracts.

Imagine that we are finally going to get a new major convention hotel in downtown Topeka. The owner of this new imaginary high-rise is located in Chicago. The owner has options on property, knows how many units, restaurants and meeting rooms are needed and it is time to hire an architect to coordinate with a team of design firms to design the project.

The architect will eventually hire an electrical engineering firm to design the electrical distribution system; a structural engineering firm to design the skeletal support frame; a mechanical engineering firm to design the air conditioning, heating and ventilation system, and water and fire sprinkling system; a geotechnical engineering firm to perform site investigation and many other specialists to develop the construction documents, plans and specifications.

Will the owner hire a team of Kansas designers on this project and pay a sales tax at every sub-contracting level of engineering, or will the owner simply hire a non-Kansas team to save the sales tax? What would you do?

Remember the service of design is not performed on the site of construction. It is performed in the location or locations where the design team members have their offices. That very likely will not be Kansas if this bill passes without exemptions.

Mr. Chairman, there are other problems with this concept of taxing prior to the final retail transactions, but the very fact that these services are only component parts of a project leads me to request that this committee report this bill unfavorably.

Thank you for the opportunity to speak to this issue and I would be glad to respond to questions.



THE KANSAS SOCIETY OF ARCHITECTS, AIA

A Chapter of the American Institute of Architects
The Jayhawk Tower 700 Jackson, Suite 209 Topeka, KS 66603 913•357•5308

March 8, 1990

TO: Senate Assessment and Taxation Committee
FROM: Trudy Aron, Executive Director
RE: **OPPOSITION TO SENATE BILL 692**

The Kansas Society of Architects is opposed to Senate Bill 692 which will tax all services and goods.

While taxing all services may seem like an equitable idea, it will have dire consequences for those in the design industry - architects, engineers, landscape architects, interior designers, and others. These design firms are small businesses, our biggest architectural firm has just 50 employees. These firms experienced the same increases in their property taxes as other small businesses, however, unlike some, architects and other design professionals, having no inventories, received no tax savings from this repeal.

Passage of this bill will **increase the tax burdens of small businesses** more than large businesses because these companies cannot provide the same services a large firm provides internally (like legal, accounting, advertising, etc.). Thus, professional service taxes hinder small business growth and expansion which is contrary to the State's programs designed to stimulate economic growth and development.

Many architectural firms design projects in more than one state. Taxing design fees will put **Kansas firms at a competitive disadvantage with firms outside Kansas.** The tax will favor out-of-state firms which will not be subject to the tax. Since architectural services are high-cost items involving long-term capital expenditures, more clients will turn to out-of-state firms in order to avoid paying the tax. This will be particularly detrimental to small firms, which tend to rely primarily on in-state business and must already compete for in-state projects with larger out-of-state firms.

If the tax is applied so that it pyramids on the services performed by consultants (most architectural firms hire all consultants - structural, electrical and mechanical engineers, landscape architects, etc.) it will **further limit the ability of Kansas design firms to compete outside this state, and will place small, single-discipline firms at a substantial disadvantage**

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Senate Assessment and Taxation Committee
March 8, 1990 ATTACHMENT 6

in competing with "full-service" design firms with their own in-house consultants. In fact, permitting the tax to pyramid on the work subcontracted to a subconsultant by a prime consultant, could spell the death of small, single-discipline design firms.

The tax will **encourage large corporations and other frequent users of architectural services to locate out of state**, reducing architects' business even further (in addition to revenues lost because these businesses relocate out of state). Those firms who remain in Kansas will add design professionals to their staffs and perform their own architectural and engineering services in house to avoid paying the tax to outside designer firms. This will reduce the number of design firms and accordingly, eliminate the income and sales taxes (on goods) these firms currently pay.

Professional service business should be encouraged. Kansas should be encouraging professional service business to settle in Kansas. By their nature, service business costs few tax dollars; they are clean and nonpolluting and do not require a wide array of governmental services. In addition, their employees constitute an important part of the local and state tax bases. Thus, the state should be encouraging professionals to locate and expand in Kansas.

We realize the State is facing a budget shortfall and are ready to pay our fair share of taxes. However, SB 692 is not the solution.

Thank you for giving me the opportunity to present our views. If you have questions, I'll be happy to answer them.

LEGISLATIVE TESTIMONY

Kansas Chamber of Commerce and Industry

500 Bank IV Tower One Townsite Plaza Topeka, KS 66603-3460 (913) 357-6321



A consolidation of the
Kansas State Chamber
of Commerce,
Associated Industries
of Kansas,
Kansas Retail Council

SB 692

March 8, 1990

KANSAS CHAMBER OF COMMERCE AND INDUSTRY
Testimony Before the
Senate Assessment and Taxation Committee
by
Bob Corkins
Director of Taxation

Mr. Chairman and members of the Committee:

My name is Bob Corkins, director of taxation for the Kansas Chamber of Commerce and Industry, and I appreciate the opportunity to express our position on SB 692. We oppose this measure's effort to repeal many important sales tax exemptions for the sake of property tax relief.

The Kansas Chamber of Commerce and Industry (KCCI) is a statewide organization dedicated to the promotion of economic growth and job creation within Kansas, and to the protection and support of the private competitive enterprise system.

KCCI is comprised of more than 3,000 businesses which includes 200 local and regional chambers of commerce and trade organizations which represent over 161,000 business men and women. The organization represents both large and small employers in Kansas, with 55% of KCCI's members having less than 25 employees, and 86% having less than 100 employees. KCCI receives no government funding.

The KCCI Board of Directors establishes policies through the work of hundreds of the organization's members who make up its various committees. These policies are the guiding principles of the organization and translate into views such as those expressed here.

Certainly, the heavy dependence of local governmental units upon property taxes for revenue should be curtailed. KCCI even agrees that sales taxes are a preferred

Senate Assessment and Taxation Committee

March 8, 1990 ATTACHMENT 7

an alternative source of funds. However, it is not necessary to sacrifice the beneficial incentives found in existing sales tax exemptions to achieve this objective. Nor is it economically competitive to impose the tax on transactions which most other states -- and generally our neighboring states -- do not tax.

Purchases of newer, more efficient business machinery and equipment should be encouraged. Businesses should be given incentives to locate in economically depressed areas. Key industries and professional services should not be saddled with tax liabilities higher than those imposed by surrounding states. Each of these state endorsed policies would suffer with the enactment of SB 692. Currently, Kansas' sales tax base is very comparable to its neighbors'. Only Iowa's base is broader than the norm due to its inclusion of many additional services.

Unfortunately, the trade-off proposed in SB 692 between sales, income and property taxes will not be equitable for businesses. Businesses would bear the brunt of the new taxes. They would pay some of the new sales taxes directly, much of the additional income tax directly, and would be forced to collect or pass along all of these taxes to customers who may or may not be willing to accept the higher price tag. This suggests that businesses will shoulder a greater tax burden from SB 692 than they will receive in offsetting property tax relief. The proposal is therefore a de facto attempt at reclassifying property to cause a shift in the "effective tax base" toward businesses.

Consequently, KCCI opposes this bill and urges you to do so as well.



Kansas Engineering Society, Inc.

627 S. Topeka, P.O. Box 477, Topeka, Kansas 66601 (913) 233-1867

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Testimony on S.B. 692 to the Senate Assessment & Taxation Committee on March 8, 1990

Mr. Chairman, members of the committee, I am Bill Henry, Executive Vice President of the Kansas Engineering Society. I appear before you today in opposition to S.B. 692.

The Kansas Engineering Society consists of more than 1,000 licensed engineers who practice engineering in Kansas. These individuals work in industry, education, government, construction and consulting.

Nearly half of our membership is composed of private consulting engineers who perform services that would be clearly subjected to a sales tax as set out in Section 5 subsection (x) on page 9.

The Kansas Engineering Society recognizes the need for a smaller reliance for local units of government on property taxes. The private practice professional engineer who offices in Kansas and has little or no inventory can certainly appreciate the purpose behind this bill.

However, the application of a sales tax on the services performed by engineers do present two basic problems we think you should consider.

First, on most engineering projects more than one professional licensed engineer will be involved. For instance, it is not unusual on a project for an electrical engineer from one location in Kansas to perform in conjunction with another licensed professional engineer, who may reside outside the state, and work on a project which will be eventually constructed in Kansas. You can magnify this simple situation several times depending on the complexity and type of project that is being designed. Attempting to evaluate which part of the services should be subject to such a tax can be a difficult issue for the private practice consulting engineer. Although we have faith in the Kansas Department of Revenue's ability to fairly distribute such a tax we think there will be a number of problems in applying it to every given situation.

Secondly, a great deal of the service and professional work performed by engineers in designing projects is work that is performed for municipal units, counties, state government, rural water districts and other concerns which have classically been exempt from any application of sales tax. Depending on

the particular firm a tremendous percentage of the professional work performed falls in this area. Therefore, we would caution in forecasting the amounts to be raised in this area to be conservatively estimated.

The Kansas Engineering Society appreciates the opportunity to appear before you today and express its opposition to S.B. 692 and the tax that would be applied to engineering services.

Respectfully submitted,

William M. Henry
Executive Vice President
Kansas Engineering Society

SENATE
ASSESSMENT AND TAXATION COMMITTEE
MARCH 8, 1990

SB 692

MR. CHAIRMAN AND MEMBERS OF THE COMMITTEE:

My name is Janet Stubbs, Executive Director of the Home Builders Association of Kansas, appearing today in opposition to removal of the sales tax exemption on labor for new construction.

Home Builders Associations at all levels of our organization, National, State and Local, work to keep housing affordable for all citizens. We continually strive to inform units of government the effects and costs of their actions and regulations. SB 692 is no exception to this.

No cost analysis and breakdown on the percentage of material vs. labor has been done for approximately 2 years. However, at that time, we determined that approximately 40% of a \$70,000 house is labor costs. Therefore, to remove the sales tax exemption from new construction would increase the price of a \$70,000 house by \$1,470 in the city of Topeka. Thus, we have a \$71,500 house on which real property taxes will be levied, real estate commission paid, a higher title insurance fee, higher loan costs, higher discount points, and higher mortgage registration tax. The increase will presumably add at least \$90 to the real estate commission, if a licensed agent is used, or to complicate things even more, if the builder adds the commission on top of the actual cost of labor, material and overhead, you will have a \$75,000.

To qualify for a \$70,000 house, the purchaser must make approximately \$36,000 annually. If we increase the cost of the house to only \$73,000, my real estate agent tells me I must make an additional \$2,400 annual salary.

The HBA of Kansas appears today to inform you of the ramifications of the proposal before you in SB 692 and urge you to consider the rippling effects this legislation would have on this industry at a time when activity is drastically reduced from what we saw even 1 year ago. Slowing of the construction industry, of course, affects the entire Kansas economy.

KANSAS MANUFACTURED HOUSING ASSOCIATION

TESTIMONY BEFORE THE SENATE ASSESSMENT AND TAXATION COMMITTEE

TO: Senator Dan Thiessen and
Members of the Committee

FROM: Terry Humphrey, Executive Director

DATE: March 8, 1990

RE: Senate Bill 692

Mr. Chairman and members of the Committee, I am Terry Humphrey, Executive Director of the Kansas Manufactured Housing Association and I appreciate the opportunity to comment on Senate Bill 692.

KMHA opposes the provision of Senate Bill 692, Section 5 (V) that repeals the current sales tax exemption that applies to pre-owned manufactured housing. In 1985 the Kansas Legislature passed Senate Bill 152 which granted a sales tax exemption for people who purchased a pre-owned manufactured home. The rationale for exempting pre-owned homes was based on the fact that when an individual buys a pre-owned site built home sales tax is not paid. For many years manufactured home buyers were treated unfairly when compared to other home buyers and Senate Bill 152 corrected that problem.

While the major thrust behind the passage of Senate Bill 152 was based on a equity between all housing products the Legislature also recognized that manufactured housing serves the low to moderate income.

Recently, at all levels of government the focus has been on the need for affordable housing. Currently the United State Congress is considering a National Affordable Housing Act this is expected to provide some funding for affordable housing. However, state and local governments will be asked to submit an affordable housing plan that reviews tax and land use policies that affect affordable housing.

In conclusion, before you reinstate a sales tax on manufactured housing it is very important that you consider what affect this would have on low and moderate income people who already have difficulty obtaining home ownership. In addition, it is truly unfair that these home buyers would be charged sales tax on their home while the purchaser of a pre-owned site built home would not. I thank you for your attention to this matter.



KANSAS MOTOR CAR DEALERS ASSOCIATION

800 Jackson, Suite 808 • Topeka, Kansas 66612 • (913) 233-6456 • (800) 825-0169 (KS only) • FAX (913) 233-1462



STATEMENT BEFORE
the
SENATE COMMITTEE ON ASSESSMENT AND TAXATION
by the
KANSAS MOTOR CAR DEALERS ASSOCIATION

RE: SB 692 Sales Tax Exemption Repeals

Thank you Mr. Chairman and members of the Committee. I am Kevin Allen, Executive Vice President of the Kansas Motor Car Dealers Association. I appear before you today not really in support or opposition to SB 692. KMCDA does support additional sales tax revenue as a means of addressing the property tax problem. However, we are concerned about one section which would repeal the current exemption for the purchase of motor vehicles in Kansas by out of state residents.

Kansas currently has reciprocating agreements with many states including the four contiguous states of Oklahoma, Nebraska, Missouri and Colorado. These agreements allow individuals who purchase vehicles out-of-state to pay a sales or use tax in their home state instead of in the state where purchased.

In checking with our contiguous states, I have found that Nebraska will automatically repeal their agreement and charge sales tax to Kansas residents purchasing a car in their state. Assuming there are as many vehicles "pumped" into Kansas as "pumped" out, the net effect of revenue to Kansas would be \$0.

Oklahoma residents purchasing a car in Kansas would pay Kansas sales tax **and** a use tax (3.25% of the MSRP, Manufacturers Suggested Retail Price) when registering the vehicle in Oklahoma. This would eliminate sales by Kansas Dealers to Oklahoma residents which would be devastating to Kansas dealers in border counties.

At this time, Missouri would not repeal their exemption and give Missouri residents credit for tax paid in Kansas. However, the Missouri Department of Revenue is studying this very subject to determine how to handle the loss of revenue that occurs from other states not honoring their exemption. I am awaiting Colorado's response.

Our fear is that Kansas dealers would be placed at a competitive disadvantage to dealers in states with lower state sales tax rates especially on fleet sales. These reciprocating agreements have been in place to assure that sales tax rates don't determine the place a vehicle is purchased.

Thank you for the opportunity to appear I will be happy to respond to any question you might have.

Senate Assessment and Taxation Committee
March 8, 1990 ATTACHMENT 11

TESTIMONY
Before the Senate Committee on Assessment and Taxation
March 8, 1990

By
Harriet J. Lange, Executive Director
Kansas Association of Broadcasters

RE: SB 692

Mr. Chairman, Members of the Committee, I am Harriet Lange, executive director of the Kansas Association of Broadcasters (KAB). The KAB represents a membership of 120 radio stations and 21 television stations in Kansas.

We appreciate the opportunity to appear before you to present our concerns with SB 692.

We understand from Senator Rock, one of the sponsors of the bill, that it is not their intent to tax the sale of advertising time and space. However, it is their intent to tax the sale of advertising services, and we assume that would be accomplished by striking lines 34 through 36 on page 19 of the bill.

That language was added to the statute in 1988, in response to a Department of Revenue regulation that would have assessed a sales tax on advertising agency services and on the production of broadcast commercials. The language was needed to maintain the status quo and was revenue neutral, in that these services had never been taxed in the past, and for good reason.

Broadcast stations do pay sales tax on all of their equipment and supplies that are used to broadcast and in the production of commercials.

Tax measures, such as SB 692, which raise the cost of advertising will hurt our economy. Every dollar spent on advertising generates significantly more than a dollar in sales. If ad budgets decrease in proportion to the tax, the end result will be less advertising, therefore fewer sales. An advertising services tax is counter-productive; and because it impedes advertising, it also will result in decreasing the flow of information to consumers.

Such a tax would place Kansas businesses which provide advertising services at a competitive disadvantage with their competitors in other

KANSANS FOR FAIR TAXATION, INC. REPRESENTING A LOCAL GROUP OF CONCERNED TAXPAYERS, AS WELL AS A COALITION OF 14 COUNTIES, IS IN SUPPORT OF SENATE BILL 692 TO THE EXTENT OF ITS APPROACH TO ELIMINATION OF SALES TAX EXEMPTIONS AND THE TAXATION OF SERVICES.

THE CONCEPT OF ERODED SALES TAX BASES, THE TAXATION OF SERVICES AND THE TREND TOWARDS LESS RELIANCE UPON PROPERTY TAXATION IS WELL DOCUMENTED IN TWO TEXTS: "THE UNFINISHED AGENDA OF STATE TAX REFORM" AND "REFORMING STATE TAX SYSTEMS" BOTH EDITED BY STEVEN GOLD AND PUBLISHED BY THE NATIONAL COUNCIL OF STATE LEGISLATORS. WE WOULD LIKE TO SEE THE EXEMPTIONS REMOVED TO A MUCH GREATER EXTENT. WE ALSO FEEL THIS PROBLEM IS BETTER APPROACHED BY ELIMINATING ALL EXEMPTIONS AND THEN GIVING THEM BACK AS OPPOSED TO TAKING AWAY.

WE ARE AGAINST THE INVENTORY PORTION OF THIS BILL. ADJACENT STATES HAVE ELIMINATED SUCH TAXES AND WE MUST REMAIN COMPETITIVE. RECENT FIGURES IN THE LOCAL NEWSPAPER SHOWS CORPORATE INCOME HAS FALLEN. ALTERNATIVE FORMS OF TAX SUCH AS A "BUSINESS LICENSE FEE" UPON ALL BUSINESSES BASED ON THEIR GROSS INCOME SHOULD BE CONSIDERED. THE BUSINESS LICENSE CONCEPT HELPS KEEP SOME PORTION OF PROFIT FROM LEAVING THE STATE WHEN APPLIED TO LARGE CONCERNS, BUT IS NOT AS REGRESSIVE TO CAPITALISM AS INVENTORY TAXATION.

ADDITIONALLY, MONEY GENERATED MUST BE SEQUESTERED AND APPLIED ONLY TO AD VALOREM TAX REDUCTION, DOLLAR-FOR-DOLLAR. TAX LIDS ON REMAINING PROPERTY TAXES MUST BE IMPLEMENTED. GOVERNMENT SPENDING MUST BE MORE RESPONSIBLE.

RECENT FIGURES PRINTED IN OUR LOCAL NEWSPAPER SHOWS CORPORATE INCOME ON THE DECLINE PARALLELING PROBLEMS CAUSED BY CLASSIFICATION. THIS MORNING ON CHANNEL 9 IT WAS REPORTED THAT UNITED TELECOM IS LEAVING KANSAS AND GOING ACROSS THE STATE LINE INTO MISSOURI TAKING 7,000 EMPLOYEES. EROSION OF THE BUSINESS COMMUNITY IS COMMENCING AND WILL WORSEN WITHOUT MOMENTOUS CHANGES IN OUR PROPERTY TAX LAW. A "DO NOTHING" OR "BANDAIDE" SCENARIO IS NOT ACCEPTABLE. THE FISCAL IMPACT OF THIS BILL IS ABOUT \$400 MILLION. WE FEEL YOU MUST BEGIN THINKING IN TERMS OF \$800 MILLION TO \$1 BILLION GARNERED FROM ELIMINATION OF SALES TAX EXEMPTIONS, THE TAXATION OF SERVICES AND BUSINESS LICENSES.

ONCE AGAIN, WE FEEL THIS BILL, WITH THE SUGGESTED MODIFICATIONS, HAS THE ABILITY TO BRING PROPERTY TAX RELIEF TO KANSANS AND URGE YOU TO WORK IN CONCERT TO BRING IT OUT OF COMMITTEE.

RESPECTFULLY SUBMITTED,

KANSANS FOR FAIR TAXATION, INC.
1132 SW WANAMAKER
TOPEKA, KS

states; and it would send a negative message about our business climate to firms considering Kansas. Advertising is a cost of doing business which is reflected in the retail price of a product and on which a sales tax is collected. And an ad services tax would place a disproportionate burden on small and emerging firms, many of which operate with a marginal profit or at a loss, and whose advertising comprises a larger portion of their total operating budget.

The advertising process is complex. It many times includes interstate activities and numerous entities. The most talented of Department of Revenue personnel would have difficulty in determining who pays how much on what transactions, not to mention the burden it would place on small businesses in making the same determination.

To summarize, a tax on advertising services would be counter-productive; it would pose administrative problems because of the complexity of the advertising process; and it could do economic harm to the state and its businesses.

Thank you for your consideration.



Executive Offices:
3644 S. W. Burlingame Road
Topeka, Kansas 66611
Telephone 913/267-3610

TO: THE SENATE TAXATION COMMITTEE
FROM: KAREN FRANCE, DIRECTOR, GOVERNMENTAL AFFAIRS
DATE: MARCH 8, 1990
SUBJECT: SB 692

Thank you for this opportunity to testify. On behalf of the Kansas Association of REALTORS®, I appear today not to support or oppose the concepts which SB 692 proposes. We believe that, if the legislature adopts a proposal such as this, it is an indication of a true intent to reduce the reliance of local government on property tax. We strongly feel that any such attempt should be backed up by a constitutional amendment which places permanent caps on property taxes.

Without a constitutional cap on property taxes, when budgets get lean in later years the sales and income taxes provided for here can be statutorily moved into other uses. When this happens, the local units will be tempted to go back to property taxes to fund budgets and start the vicious cycle again.

The people want to be able to understand their property tax bill and they want to be able to know, with some amount of certainty, what their tax bill will be from year to year so they can budget appropriately.

While this bill provides for the means to fund budgets in ways other than property tax, we believe it should be coupled with a constitutional amendment placing caps on property taxes, in order to give the real relief and reform that people are asking for.

Senate Assessment and Taxation Committee

REALTOR® is a registered mark which identifies a professional in real estate who subscribes to a strict Code of Ethics as a member of the NATIONAL ASSOCIATION OF REALTORS.

March 8, 1990 ATTACHMENT 14

HEIN AND EBERT, CHTD.
ATTORNEYS AT LAW
5845 S.W. 29th, Topeka, Kansas 66614
913/273-1441

Ronald R. Hein
William F. Ebert

SENATE ASSESSMENT AND TAXATION COMMITTEE
TESTIMONY RE: SB 692

PRESENTED BY RONALD R. HEIN ON BEHALF OF
AMERICAN ADVERTISING FEDERATION
AND
AMERICAN ASSOCIATION OF ADVERTISING AGENCIES
March 8, 1990

Mr. Chairman, members of the committee:

My name is Ron Hein, and I am legislative counsel for the American Advertising Federation (AAF) and the American Association of Advertising Agencies (AAAA), composed of individuals and businesses engaged in the advertising agency industry.

AAF and AAAA oppose SB 692. It is unclear to us which services would be taxed as performed by or for advertising agencies.

Some activities listed in subsection x on page 9 are already subject to sales tax. Some activities are undefined (e.g., management, lobbying, public relations). If an ad agency designs a T.V. commercial for a politician, is it public relations?, consulting?, lobbying?

Advertising agencies traditionally have not been deemed to be retailers. Even their name indicates that they act as an agent of their client. When an advertising agency purchases time on radio or TV on behalf of their client, and subsequently charges that cost back to the client, this bill will result in double or triple taxation.

You have all heard of the disaster that resulted when Florida attempted to place a tax on advertising and advertising agencies. If SB 692 does tax advertising agencies, it will prompt the same disastrous results. Companies that advertise will not pay an additional 5% tax to agencies or broadcasters in the state of Kansas. They will simply have their commercials and advertisements produced in other states. Kansas will lose business dollars; advertising agencies will be driven out of business; and existing agencies will relocate to border states.

Many professional service providers must be near the clientele that they are serving, and cannot readily relocate out of state. If a tax is placed on such services, the tax will be either passed onto the customers or clients, or absorbed by the business which is economically barred from moving. Advertising is different than those services. The industry is highly mobile, and very interstate in character. Companies such as Pizza Hut, Coleman, and others in the state can very simply pick up the phone and have their advertisements produced in other states that do not place a tax on advertising agencies and their services. The 4.25-5.25% additional cost in Kansas to have advertisements produced by agencies here, when applied to a major corporation's advertising budget, will force that business to leave the state.

In fact, under SB 692, the ultimate increase in cost to businesses wanting to advertise will be more than 5%, as there will be a 5% tax on all of the services making up the ultimate commercial, at every step along the way, resulting in double or triple taxation, if not more. Also, please keep in mind that ad agencies already pay retail tax on many of their purchases.

The tax in SB 692 will discriminate between big businesses and small businesses. A lot of large businesses will be able to afford to utilize internal staff due to the volume of advertising, and thus avoid payment of the tax. Smaller businesses, however, will be forced to contract for their advertising and thus will either absorb the tax, or will cut back the amount of advertising that they do. Such a cut back will have the effect of reducing the collections of income tax from the agency.

For these reasons and others, AAF and AAAA oppose SB 692.

Thank you very much for permitting me to testify, and I will yield for any questions.

TESTIMONY - Kansas State Senate
SENATE BILL No. 692
Assessment and Taxation Committee
Dan Thiessen - Chairman
March 8, 1990

TESTIFYING - Ralph Krumins, Branch Manager
Prudential-Bache Securities, Inc.

This is a written summary of my testimony given before the committee.

I have been a stockbroker/financial consultant/advisor for eight years. I have also been a branch manager of a small eight man office here in Topeka for three years. I reside in Topeka, Kansas. I work for Prudential-Bache Securities, Inc., which is headquartered in New York, New York. I am here speaking for myself only and not as an official representative of the firm.

There are three main problems with Section 5 K.S.A 79-3603, paragraph (x), reading, "banking, investment and other financial;" concerning the application to the investment brokerage business.

(1) The investment brokerage business is mostly done over the phone and is a very competitive business. Many of my clients I have never met or met only a few times. Since the business is transacted on the phone and the product is almost a commodity (a hundred shares of IBM is a 100 shares of IBM), it is quite reasonable to expect if I have to tack on \$4.25 on a \$100.00 commission, that the business will be done with a broker in Kansas City, Missouri or somewhere else.

Also, many of my clients reside out of state and do business with me in Kansas. This business would be even harder to keep.

Finally, assuming Kansas decided to waive this tax for people living out of state, there would be the question of how to regulate and collect this tax for people with a Kansas home address and a Missouri business address, or vice versa.

(2) Brokerage commissions and fees are assessed in many different ways. There are brokerage commissions on the major exchanges which are added to gross price of the stock. The tax on these would be easy to determine and pass on to the client.

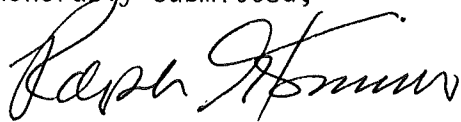
There are commissions which are included in the net price of the investment and disclosed to the client. Then there are investments, such as corporate, government, and municipal bonds where the client is charged a net price and there is no requirement to disclose the mark-up to the client. Finally, there are investments where the originator of the offering, as in the case of a new issue of a municipal bond or stock, pays the commission instead of the client. In many of these cases, it would not

be feasible to pass on this tax without being at a competitive disadvantage. Yet, if these fees were not passed on and we were required to absorb them, we would be out of business in Kansas and there would be a net loss of revenue to the state.

(3) The third problem is that of logistics. All transactions are executed in our home office in New York. The confirmations for these transactions are then printed in our local office and distributed through the mail. The custom calculation and printing of these transactions for an individual state, when we operate in almost all states, would be a major investment of time and energy on the part of our firm. This would surely be a consideration when determining the feasibility of continuing or initiating new business in the State of Kansas.

In summary, although I am testifying as an opponent of the bill, I surely am in favor of relieving the onerous weight of the property tax on many segments of our population. Particularly those people on fixed incomes or those running small businesses. Since a state income tax is a much more progressive tax, why not do away with all the exclusions and exemptions by just doing away with Section 5 altogether? Just raise the rates in Section 1 to whatever is reasonable and required. Thank you.

Honorably Submitted,



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Testimony on SB 692

Prepared for the
Senate Committee on Assessment and Taxation

by

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Executive Director

Kansas Society of CPAs

March 8, 1990

I appreciated the opportunity to appear before you last month to address that portion of SB 656 which would impose a tax on the gross receipts received from the rendering or furnishing of services at retail in the state. The following is the same testimony since it is applicable to the provisions of SB 692 which would impose a sales tax on services offered by professionals.

When Steven Gold of NCSL addressed an interim Kansas Tax Committee in 1987 he reported 45 states have a sales tax and that about half imposed the levy on some services. In 1987 only five states -- Hawaii, Delaware, South Dakota, New Mexico and Florida taxed professional services.

My latest count indicates 46 states now have a sales tax and of those 43 now impose the levy on some services. In 1990 only four states - Hawaii, Delaware, South Dakota and New Mexico - tax professional services.

Hawaii, Delaware and New Mexico implemented their broad-based sales tax legislation in the 1930's. South Dakota implemented its in 1968. Of course, Florida both implemented and repealed its tax on services in 1987.

While state legislatures across the nation have studied and continue to study expanding their services tax, they continue to stop short of taxing professional services. And with good reason.

The major purchasers of professional services are other businesses. Generally, small and emerging businesses must purchase professional services that larger business provide internally. These include accounting, tax, data processing, legal, pension planning and consulting services.

Thus a tax on services is an added tax burden on the small business.

Then there seems to be a fundamental inconsistency in enacting a tax on those professional services which are provided to comply with other laws. An example is the taxation of professional fees for tax preparation services to meet the requirement for paying income taxes. Professional advice is also needed by publicly traded companies to comply with federal and state securities requirements. Kansas might run the risk of a decrease in compliance with other tax laws and thus a loss of tax revenue if it imposes a tax which increases the cost of tax advice and preparation.

A sales tax on all services disproportionately imposes a heavier burden on low-income individuals. Attached is a table which shows the increase of sales taxes as a percentage of income as a result of Florida's major sales tax legislation of 1987. Without going through the table let me point out those in Florida with incomes of under \$7,500 saw their tax bill increase 2.48 percent while those with incomes of \$75,500-plus saw the percentage increase only .57 percent.

And finally, imposing a sales tax on services adversely affects the economy by increasing costs, which may cause consumers to utilize out-of-state practitioners who are not subject to the tax. This could cause the exportation of service revenues to out-of-state business, thus reducing the level of employment for professionals in Kansas.

FLORIDA

Taxes as a Percent of Income		
Original Income Group	Sales Tax	New Sales Tax Including Services
\$ 0 - 7,499	8.01*	10.49*
7,500 - 14,999	4.18	5.40
15,000 - 22,499	3.29	4.16
22,500 - 29,999	2.90	3.63
30,000 - 37,499	2.77	3.49
37,500 - 42,499	2.57	3.17
42,500 - 75,499	2.25	2.79
75,500 +	1.99	2.56

Source: William J. Shelley, 3/6/87, Table 2.

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A study prepared for a consortium of Texas professional organizations by RRC, Inc., an economics consulting firm, shows the adverse effect of a services tax on the Texas economy. The study showed the Texas economy suffers a loss of 42,700 jobs due to the slower growth of output in services.

Thank you for allowing me to provide this written testimony.