

Approved May 1, 1990
Date

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

The meeting was called to order by SENATOR JOSEPH C. HARDER at
Chairperson

Noon a.m./p.m. on Friday, March 30, 1990 in room 254-E of the Capitol.

All members were present except:

Senator Anderson, excused

Committee staff present:

Mr. Ben Barrett, Legislative Research Department
Ms. Avis Swartzman, Revisor of Statutes
Mr. Dale Dennis, Assistant Commissioner of Education
Mrs. Millie Randell, Committee Secretary

Conferees appearing before the committee:

SB 508 - School districts, budget limitations for 1990-91 school year,
payments from school district income tax fund

After calling the meeting to order, Chairman Joseph C. Harder informed members that two additional computer printouts had been requested after adjournment of yesterday's meeting. He said today's meeting was called to distribute the printouts and to have a brief explanation of them. The Chairman said that on behalf of the Committee he thanks Mr. Dale Dennis, staff, for the long night he has spent compiling the printouts.

Before proceeding with the printout explanations, the Chairman announced that the Committee will meet again on Monday morning, April 2, at 9:30 a.m., in room 123-South. He then called upon Mr. Dennis to review the printouts.

Mr. Dennis informed the Committee that both computer printouts, L9046, Attachment 1, and L9047, Attachment 2, were computed on a funding basis of \$8 million above the Governor's recommended budget for funding the School District Equalization Act formula. Mr. Dennis explained that the only difference between today's printouts and those distributed yesterday is found under the "hold harmless" provision. He explained that in computer printout L9046 no school district's per pupil equalization aid and income tax rebate (combined) could exceed 110 percent or be less than 95 percent of the amount of such aid received in the preceding school year. These constraints do not apply, he said, to no-aid districts.

Mr. Dennis explained that computer printout L9047 was computed exactly the same as printout L9046 with one exception: under the "hold harmless" provision the percentage caps for a school district to receive equalization aid and income tax rebate (combined) on a per pupil basis could not be more than 105 percent nor less than 95 percent of the aid it received in the preceding school year.

Mr. Ben Barrett, staff, distributed copies of a summary (Attachment 3) of the key features of school finance printouts L9046 and L9047.

Asking to be recognized, Senator Parrish said she has had a request to bring HB 2807, relating to community colleges, election and terms of office of members of boards of trustees, to the attention of the Committee for further consideration. Following Committee discussion, Senator Parrish moved that HB 2807 be recommended favorably for passage. The motion was seconded by Senator Karr.

When the Chair called for discussion on the motion, the revisor, responding to a question, explained that although the original amendment to HB 2807, as proposed to the House Committee of the Whole, would make mandatory the provision that community college boards of trustees be composed of seven members, final action by the House was intended to make the provision optional. She indicated that the bill is unworkable as the language now

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

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION,
room 254-E, Statehouse, at Noon a.m./p.m. on Friday, March 30, 1990.

reads and needs revision regardless of legislative intent.

Senator Steineger made a substitute conceptual motion to amend HB 2807 to make optional the seven-member composition of boards of trustees. Senator Parrish seconded the motion, and the amendment was adopted.

The revisor cautioned that she may not be able to complete her work on the amendment, as passed by the Committee, before the deadline today to pass bills from the opposite House. Senator Parrish then renewed her original motion that HB 2807 be recommended favorably for passage. Senator Karr seconded the motion, but the motion failed to pass.

The chairman adjourned the meeting.

SENATE EDUCATION COMMITTEE

TIME: 12:00 Noon

PLACE: 254-E

DATE: Friday, March 30, 1990

GUEST LIST

<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Becky Johnson	Ottawa High School	
Angela Fredricks	OHS (page)	
Thomas Ratliff	Ottawa High School	
James Apt	Topoka	Gov of
Kathryn Pysak	Winchita	USO 257
Oran Burnett	Topoka	USO 501
Daniel B. Hermes	Topoka	BUDGET
John Kuehe	"	KASB
Sharon Shuler	Topoka	USO 437
Myra Keenan	Topoka	KANLEAD
Bella Highfill Smith	Topoka	USA
Kenneth W Huff	Winfield,	

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	\$ -----	\$ 1,621,770
TOTAL	\$ 1,570,498	\$ 1,634,330
General State Aid Basic Additional Guarantee	\$ 533,527 4,413	\$ 543,503 0
SUBTOTAL	\$ 537,940	\$ 543,503
Special Provision/Selected Districts 1,150 (e)		
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	8,024
TOTAL	\$ 539,090	\$ 551,527
Income Tax Rebate	166,600	184,500
TOTAL, General Aid & Rebate	\$ 705,690	\$ 736,027
Transportation Aid	44,500 (d)	46,000
GRAND TOTAL Increase over 1989-90	\$ 750,190	\$ 782,027 31,837
State Aid Ratio (b)	34.3%	33.7%
State Aid and Income Tax Ratio (c)	44.9%	45.0%
Est. Property Tax Increase	\$ 30,530	\$ 30,000
Est. KPERS Requirement	40,863	42,766
Est. KPERS Increase over 1989-90		1,903

- a) Based on latest information available
- b) General state aid divided by general fund budget
- c) General state aid plus income tax rebate divided by
general fund budgeted)
- d) Based on 96% entitlement
- e) Special Provision for selected school districts with high mill rate
increases

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

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout: L9046
Date: March 29, 1990

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

	Current Law	Proposed Plan
Basic Budget Controls	2% - 4.5% plus 1% subject to protest petition*	1% - 2%
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	93.75% of Loss (state aid and income tax rebate)--prorated at 65%	Inc. of 10% per pupil & dec. of 5% per pupil
Local Effort Rate	2.650%	6.510%
District Wealth	Two-year average of assessed and adjusted val. & taxable income***	Assessed valuation
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Same, except included in local effort
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, & bilingual ed.	Same
Enrollment Categories	0-199.9 200-399.9 400-1,799.9 1,800-9,999.9** 10,000 and over	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9** 10,000 and over

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

**95% of 5th enrollment category for budget authority and state aid.

***The 1988 adjusted valuation excludes 50% of merchants' and manufacturers'
inventories, 50% of livestock, and 50% of business machinery and equipment.
There will be a 75% limit placed on any taxable income increase for 1989-90
only.

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

SPECIAL NOTE: A state aid penalty has been applied to all districts with a
projected general fund mill rate for 1990 that is less than 80% of the estimated
state median. This penalty decreases state aid by an amount equivalent in dollars
to increase the projected mill rate up to 80% of the state median or 41.3 mills.

Education
3/30/90
Attachment 1

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

	Actual 1989-90	Proposed Plan 1990-91
General Fund Budget Limitations	2%-4.5% plus 1% subject to protest petition	1%-2%
Est. General Fund Budget	1,570,498	1,634,330
Percent Budget Increase	7.7%	4.1%
General State Aid (including additional guarantee)	539,090	551,527
Income Tax Rebate (a)	166,600	184,500
Ratio of General State Aid and Income Tax Rebate to Budget	44.9%	45.0%
Est. Property Tax Increase (b)	30,530	30,000
Est. Property Tax Rate Increase		2.1 mills
Est. Percent Increase in Teacher Salaries (b)	5.5%	3.6%

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

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

COLUMN EXPLANATION

Column	1 - Estimated September 20, 1990, FTE enrollment	
	2 - 1989-90 estimated general fund budget per pupil	
	3 - 1990-91 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians	
	0-399.9 (use 200-399.9 category median)	\$ 5,166
	400-1,999.9 (use 200-399.9 category median with linear transition)	\$5,166 - 1.0956 (E-400)
	2,000-9,999.9 (use 2,000-9,999.9 category median)	
	95% of fifth enrollment category	\$ 3,413
	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	#	BUDGET PER		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE						
		EST	ENROLL	1989-90	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	TOTAL	STATE	TOTAL	DIFF	MILL	EST				
		9-20-90	1989-90		1989-90	1990-91	(5 - 4)	AID	GUARANTEE	INCOME	STATE	TOTAL	AID	GUARANTEE	INCOME	STATE	TOTAL	(14 - 10)	EQUIV	1989	1990	
ALLEN	001																					
HARSHAM VALLEY	D0256	320.0	4,805.54	2.0	1,535,369	1,568,528	33,159	760,966		0	98,578	859,544	707,530		0	110,292	817,842	-41,702	-3.57	45.01	53.93	
IOLA	D0257	1,790.0	3,251.54	2.0	5,777,995	5,936,660	158,665	3,244,409		0	387,874	3,632,283	3,488,626		0	433,964	3,922,590	290,307	10.00	59.43	53.10	
HUMBOLDT	D0258	643.0	4,174.21	2.0	2,698,628	2,752,597	53,969	1,723,599		0	139,175	1,862,774	1,604,341		0	155,713	1,760,054	-102,720	-6.31	31.49	44.97	
ANDERSON	002																					
GARNETT	D0365	935.0	4,100.35	2.0	4,045,000	4,125,898	80,898	1,804,293		0	283,050	2,087,343	1,647,838		0	316,684	1,964,522	-122,821	-3.91	48.44	57.42	
CREST	D0479	279.5	5,223.61	1.0	1,460,000	1,474,600	14,600	905,433		0	50,306	955,739	851,665		0	56,284	907,949	-47,790	-5.74	45.59	56.03	
ATCHISON	003																					
ATCHISON CO COM	D0377	770.0	4,933.35	1.0	3,860,349	3,898,947	38,598	2,000,920		0	166,137	2,167,057	2,020,605		0	185,878	2,206,483	39,426	1.86	62.97	62.79	
ATCHISON PUBLIC	D0409	1,750.0	3,399.09	2.0	5,814,141	6,067,373	253,232	2,367,995		0	638,100	3,006,095	2,669,130		0	713,923	3,383,053	376,958	11.12	66.29	61.19	
BARBER	004																					
BARBER COUNTY N	D0254	780.0	4,142.81	2.0	3,260,391	3,325,602	65,211	1,210,912		0	229,109	1,440,021	1,099,512		0	256,333	1,355,845	-84,176	-2.23	38.71	44.19	
SOUTH BARBER	D0235	301.0	5,165.55	1.0	1,609,068	1,625,301	16,233	373,659		0	94,284	467,943	324,073		0	105,487	429,560	-38,383	-1.73	45.50	48.86	
BARTON	005																					
CLAFLIN	D0354	245.0	5,816.40	1.0	1,395,935	1,356,758	160,823	478,383		0	79,784	558,167	496,228		0	89,264	585,492	27,325	1.89	47.30	61.11	
ELLINWOOD PUBLI	D0335	560.1	4,795.41	2.0	2,681,113	2,739,628	58,515	1,405,480		0	150,538	1,556,018	1,312,432		0	168,426	1,480,858	-75,160	-3.71	43.31	52.56	
GREAT BEND	D0428	3,325.4	3,111.37	2.0	10,373,011	10,580,465	207,454	3,241,993		0	1,265,424	4,507,417	2,855,322		0	1,415,790	4,271,112	-236,305	-2.41	48.10	54.14	
HOBBSINGTON	D0431	730.0	4,324.48	2.0	3,100,655	3,220,008	119,353	1,493,889		0	206,238	1,700,127	1,413,654		0	230,745	1,644,399	-55,728	-2.27	43.61	53.75	
BOURBON	006																					
FT SCOTT	D0234	2,020.0	3,106.61	2.0	6,379,726	6,507,324	127,598	2,806,093		0	670,281	3,476,374	2,868,794		0	749,928	3,618,722	142,348	3.45	56.28	55.45	
UNIONTOWN	D0235	490.0	4,355.98	2.0	2,180,166	2,223,772	43,606	1,502,268		0	76,009	1,578,277	1,439,633		0	85,041	1,524,674	-53,603	-5.05	35.16	48.12	
BROWN	007																					
MIAMATHA	D0415	1,250.0	3,984.38	2.0	4,843,014	5,080,088	237,074	2,348,125		0	326,147	2,674,272	2,285,861		0	344,902	2,650,763	-23,509	-0.68	52.31	63.21	
BROWN COUNTY	D0430	630.0	4,517.12	2.0	2,865,212	2,922,512	57,300	1,833,403		0	128,085	1,961,488	1,711,167		0	143,305	1,854,472	-107,016	-7.36	47.52	63.38	
BUTLER	008																					
LEON	D0205	730.0	3,874.06	2.0	2,787,384	2,884,624	97,240	1,609,446		0	138,084	1,747,530	1,574,261		0	154,492	1,728,753	-18,777	-1.01	40.64	49.62	
REMINGTON-WHITE	D0206	489.5	4,998.28	2.0	2,446,658	2,495,593	48,935	979,735		0	141,609	1,121,344	910,233		0	158,436	1,068,669	-52,675	-2.74	55.25	62.61	
CIRCLE	D0375	1,260.0	4,020.60	2.0	5,057,910	5,167,273	109,363	2,115,719		0	289,267	2,404,986	1,964,725		0	323,640	2,288,365	-116,621	-2.38	39.35	45.99	
ANDOVER	D0385	1,650.0	3,565.76	2.0	5,776,531	6,001,182	224,651	1,893,136		0	610,638	2,503,774	2,121,939		0	683,198	2,805,137	301,363	7.40	57.05	54.38	
ROSE HILL PUBLI	D0394	1,400.0	3,983.53	2.0	5,310,050	5,688,480	378,430	3,257,692		0	336,600	3,594,292	3,763,978		0	376,597	4,140,575	546,283	28.42	64.08	53.14	
DOUGLASS PUBLIC	D0396	745.0	4,455.06	2.0	3,237,046	3,385,399	148,353	2,188,198		0	175,500	2,363,698	2,313,451		0	196,354	2,509,805	146,107	13.48	40.28	41.30	
AUGUSTA	D0402	2,021.0	3,134.35	2.0	5,986,604	6,461,218	474,614	1,702,496		215,776	677,397	2,595,669	2,263,258		0	757,890	3,021,148	425,479	12.51	88.16	90.80	
EL DORADO	D0490	2,020.0	3,190.84	2.0	6,526,534	6,657,082	130,548	1,960,657		0	884,166	2,844,823	1,692,393		0	989,228	2,681,621	-163,202	-2.86	58.83	65.67	
FLINTHILLS	D0492	220.0	5,471.66	1.0	1,258,482	1,271,067	12,585	478,582		0	39,859	518,441	426,510		0	44,595	471,105	-47,336	-4.11	58.31	65.57	
CHASE	009																					
CHASE COUNTY	D0284	545.0	4,097.91	2.0	2,247,704	2,292,659	44,955	957,565		0	123,545	1,081,110	882,276		0	138,225	1,020,501	-60,609	-2.66	43.42	49.89	

Handwritten mark resembling a stylized '4' or '14'.

COUNTY NAME (RICT NAME)	#	BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-I	
		ENROLL	%	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	TOTAL	STATE	TOTAL	DIFF	HILLI	ESTI	
		9-20-901	1989-90	1989-90	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	AID	GUARANTEE	INCOME	AID	(14 - 10)	1989	1990
CHAUTAUGUA	010																
CEDAR VALE	D0285	196.0	3,923.62	2.0	780,800	796,416	15,616	402,181	0	40,935	443,116	368,814	0	45,799	414,613	-28,503	-3.70 34.45 42.47
CHAUTAUGUA COUN	D0286	480.0	4,759.39	2.0	2,301,165	2,347,189	46,024	1,433,085	0	84,239	1,517,324	1,292,423	0	94,249	1,386,672	-130,652	-10.21 21.87 41.30
CHEROKEE	011																
RIVERTON	D0404	485.0	4,424.02	2.0	3,106,989	3,149,129	42,140	2,319,082	0	76,663	2,395,745	2,134,117	0	85,773	2,219,890	-175,855	-11.64 32.44 54.70
COLUMBUS	D0493	1,265.0	3,952.95	2.0	5,006,410	5,106,541	100,131	2,614,122	0	282,411	2,896,533	2,498,826	0	315,969	2,814,795	-81,738	-2.35 36.03 63.95
GALENA	D0499	730.0	4,507.36	2.0	3,284,062	3,356,182	72,120	2,604,790	0	122,943	2,727,733	2,682,736	0	137,552	2,820,288	92,555	15.67 45.74 41.30
BAKTER SPRINGS	D0508	875.0	4,427.31	2.0	3,922,600	4,001,052	78,452	2,712,161	0	199,439	2,911,600	2,745,422	0	223,138	2,968,560	56,960	4.53 38.89 41.30
CHEYENNE	012																
CHEYLIN	D0103	213.0	6,619.09	1.0	1,386,700	1,423,965	37,265	0	0	82,882	82,882	0	0	92,731	92,731	9,849	0.51 54.45 56.47
ST FRANCIS CDM	D0297	412.0	4,657.55	2.0	1,951,513	1,990,543	39,030	766,948	0	116,877	883,825	694,839	0	130,765	825,604	-58,221	-3.17 43.03 50.41
CLARK	013																
MINNEOLA	D0219	195.0	5,124.31	1.8	1,024,862	1,043,532	18,670	272,503	0	69,291	341,794	239,062	0	77,525	316,587	-25,207	-1.88 45.31 49.83
ASHLAND	D0220	247.0	5,573.05	1.0	1,373,758	1,390,309	16,551	0	0	101,489	101,489	0	0	113,549	113,549	12,060	0.42 42.25 42.39
CLAY	014																
CLAY CENTER	D0379	1,547.5	3,508.50	2.0	5,370,108	5,537,992	167,884	2,299,448	0	447,865	2,747,313	2,554,320	0	501,083	3,055,403	308,090	8.71 49.03 43.46
CLOUD	015																
CONCORDIA	D0333	1,365.0	3,792.31	2.0	5,087,384	5,280,038	192,654	2,583,723	0	390,452	2,974,175	2,755,618	0	436,848	3,192,466	218,291	7.22 61.07 60.01
SOUTHERN CLOUD	D0334	256.0	5,211.07	1.0	1,344,457	1,357,900	13,443	577,568	28,182	67,207	672,957	559,160	0	75,193	634,353	-38,604	-3.60 38.75 45.42
COFFEY	016																
LEBO-HAVERLY	D0243	481.0	4,506.15	2.0	2,212,518	2,256,769	44,251	1,363,756	0	131,542	1,495,298	1,279,335	0	147,173	1,426,508	-68,790	-5.40 46.60 58.97
BURLINGTON	D0244	884.6	4,604.99	2.0	3,918,849	4,155,046	236,197	0	0	232,969	232,969	0	0	260,652	260,652	27,683	0.06 7.63 8.24
LEROY-GRIDLEY	D0245	316.0	4,880.47	2.0	1,573,950	1,605,431	31,481	810,951	0	81,053	892,004	739,639	0	90,684	830,323	-61,681	-4.62 42.43 52.20
COMANCHE	017																
COMANCHE COUNT	D0300	415.0	5,573.68	1.0	2,304,717	2,336,209	31,492	567,977	0	126,348	694,325	520,640	0	141,361	662,001	-32,324	-1.10 46.40 49.37
COWLEY	018																
CENTRAL	D0462	380.0	4,428.23	2.0	1,718,152	1,752,515	34,363	1,000,285	0	72,180	1,072,465	968,764	0	80,757	1,049,521	-22,944	-2.11 43.51 50.96
UDALL	D0463	365.0	4,467.61	2.0	1,606,106	1,663,290	57,184	981,677	0	101,677	1,083,354	1,022,888	0	113,759	1,136,647	53,293	6.94 61.36 62.29
WINFIELD	D0465	2,363.0	3,166.82	2.0	7,481,931	7,632,868	150,937	2,844,692	0	870,307	3,714,999	3,008,916	0	973,722	3,982,438	267,439	5.15 62.68 59.17
ARKANSAS CITY	D0470	3,170.0	3,186.29	2.0	9,895,981	10,302,563	406,582	4,556,939	0	884,335	5,441,274	5,091,754	0	989,417	6,081,171	639,897	10.96 60.58 55.09
DEXTER	D0471	155.0	6,085.97	1.0	955,498	965,052	9,554	505,234	0	32,052	537,286	479,998	0	35,861	515,859	-21,427	-3.82 41.56 49.25
CRAMFORD	019																
NORTHEAST	D0246	587.0	3,829.28	2.0	2,247,787	2,292,746	44,959	1,527,821	0	111,045	1,638,866	1,533,090	0	124,240	1,657,330	18,464	1.93 39.63 43.57
CHEROKEE	D0247	774.0	4,688.34	2.0	3,625,963	3,701,353	75,390	2,272,850	0	153,432	2,426,282	2,248,996	0	171,664	2,420,660	-5,622	-0.34 53.47 60.45
GIRARD	D0248	1,075.0	3,826.38	2.0	4,119,099	4,201,483	82,384	2,575,438	0	229,715	2,805,153	2,555,851	0	257,011	2,812,862	7,709	0.37 36.30 41.30
FRONTENAC PUBLI	D0249	471.0	4,328.71	2.0	2,038,823	2,079,597	40,774	1,306,294	0	113,797	1,420,091	1,302,008	0	127,319	1,429,327	9,236	1.06 40.18 45.18
PITTSBURG	D0250	2,745.0	3,090.82	2.0	8,617,215	8,789,560	172,345	3,274,723	0	1,018,031	4,292,754	3,510,185	0	1,139,000	4,649,185	356,431	6.36 53.90 48.89

1-5

COUNTY NAME (RICT NAME	EST ENROLL	BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-	
		1989-90	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST	
		9-20-90	1989-90	1990-91	(5 - 4)	AID	GUARANTEE	AID/	STATE/	AID	GUARANTEE	AID/	STATE/	(14 - 10)	EDUVI	1989	1990
DECATUR	020																
DECATUR	D0294	605.0	4,373.81	2.0	2,530,251	2,699,060	168,829	947,220	0	158,844	1,106,064	960,804	0	177,719	1,138,523	22,459	1.36 46.51 54.92
PRAIRIE HEIGHTS	D0295	121.0	5,580.57	1.0	683,595	690,431	6,836	262,990	0	25,188	288,178	242,235	0	28,181	270,416	-17,762	-3.06 61.35 67.24
DICKINSON	021																
GOLDMAN	D0393	327.0	5,765.85	1.0	1,873,901	1,904,288	30,387	930,763	0	80,497	1,011,260	933,354	0	90,062	1,023,416	12,156	1.10 52.99 55.29
ABILENE	D0435	1,370.0	3,798.45	2.0	5,153,738	5,307,935	154,217	2,410,149	0	450,729	2,860,878	2,582,036	0	504,288	3,086,324	225,446	7.01 58.94 55.77
CHAPMAN	D0473	1,195.0	3,817.99	2.0	4,623,587	4,716,058	92,471	2,207,267	0	224,651	2,431,918	2,028,441	0	251,345	2,279,786	-152,132	-4.16 50.40 59.77
RURAL VISTA	D0481	362.0	5,014.12	2.0	1,817,620	1,853,970	36,350	891,015	0	83,662	974,677	831,062	0	93,603	924,665	-50,012	-3.78 53.42 62.59
HERINGTON	D0487	578.5	4,053.44	2.0	2,340,863	2,391,814	50,951	1,500,920	0	143,141	1,646,061	1,475,883	0	162,388	1,638,271	-7,790	-0.66 53.08 60.05
DONIPHAN	022																
WATHENA	D0406	520.0	4,644.36	2.0	2,271,093	2,463,370	192,277	1,621,442	0	98,913	1,720,355	1,781,634	0	110,666	1,892,300	171,945	24.28 35.11 41.30
HIGHLAND	D0425	271.0	5,385.16	1.0	1,480,919	1,495,728	14,809	879,944	0	60,207	940,151	908,349	0	67,361	975,710	35,559	5.20 47.98 43.60
TROY PUBLIC SCH	D0429	371.0	4,672.98	2.0	1,750,500	1,785,508	35,008	1,171,939	0	90,858	1,262,797	1,155,690	0	101,654	1,257,344	-5,453	-0.90 31.96 41.30
MIDWAY SCHOOLS	D0433	195.0	5,252.42	1.0	1,081,999	1,092,818	10,819	428,820	0	57,725	486,545	434,562	0	64,584	499,146	12,601	1.61 54.19 53.72
ELMOOD	D0486	240.0	4,866.16	2.0	1,236,005	1,260,724	24,719	886,603	0	29,042	915,645	789,424	0	32,493	821,917	-93,728	-12.71 41.93 64.61
DOUGLAS	023																
BALDWIN CITY	D0348	985.0	4,225.10	2.0	4,069,190	4,244,956	175,766	2,172,474	0	249,183	2,421,657	2,385,005	0	278,793	2,663,798	242,141	11.77 57.03 52.89
EUDORA	D0491	820.0	4,608.35	2.0	3,734,610	3,854,426	119,816	2,370,619	0	202,432	2,573,051	2,612,860	0	226,486	2,839,346	266,295	22.41 58.22 41.30
LAWRENCE	D0497	8,225.0	3,618.28	1.0	29,070,359	30,057,934	987,575	2,445,997	814,339	3,891,503	7,151,839	3,333,089	0	4,353,916	7,687,005	535,166	1.88 60.09 62.13
EDWARDS	024																
KINSLEY-OFFERLE	D0347	404.2	5,224.48	1.0	2,111,735	2,132,850	21,115	655,330	0	224,608	879,938	584,642	0	251,297	835,939	-43,999	-2.51 62.85 67.68
LEWIS	D0502	177.0	5,314.48	1.0	938,006	950,069	12,063	191,883	0	74,917	266,800	170,358	0	83,819	254,177	-12,623	-0.82 40.23 42.35
ELK	025																
WEST ELK	D0282	450.0	5,093.51	1.3	2,315,000	2,344,016	29,016	1,193,943	0	104,877	1,298,820	1,109,425	0	117,339	1,226,764	-72,056	-4.80 31.95 41.30
ELK VALLEY	D0283	175.0	5,188.03	1.0	915,688	924,844	9,156	595,869	0	28,124	623,993	559,583	0	31,466	591,049	-32,944	-6.77 50.80 62.87
ELLIS	026																
ELLIS	D0388	360.0	5,268.72	1.0	1,930,987	1,950,297	19,310	874,169	0	96,437	970,606	797,826	0	107,896	905,722	-64,884	-4.10 42.38 49.72
VICTORIA	D0432	386.0	4,470.20	2.0	1,774,669	1,810,161	35,492	992,666	0	79,748	1,072,414	901,339	0	89,224	990,563	-81,851	-6.12 29.57 41.88
HAYS	D0489	3,490.0	3,129.04	2.0	10,558,622	11,138,754	580,132	2,980,260	1,100,377	4,080,637	2,830,019	0	1,231,131	4,061,150	-19,487	-0.19 53.14 61.32	
ELLSWORTH	027																
ELLSWORTH	D0327	750.0	4,657.94	2.0	3,450,138	3,563,325	113,187	1,856,707	0	208,792	2,065,499	1,923,437	0	233,602	2,157,039	91,540	4.69 64.06 65.77
LORRAINE	D0328	480.0	5,653.88	1.0	2,807,719	2,835,795	28,076	190,006	0	127,630	317,636	148,871	0	142,796	291,667	-25,969	-0.76 66.38 68.53
FINNEY	028																
HOLCOMB	D0363	700.0	4,991.36	1.0	3,291,799	3,528,889	237,090	0	0	90,655	90,655	0	0	101,427	101,427	10,772	0.10 30.72 33.96
GARDEN CITY	D0457	6,225.0	3,166.93	2.0	19,246,066	20,108,431	862,365	7,758,983	0	1,749,562	9,508,545	7,384,063	0	1,957,456	9,341,519	-167,026	-1.02 30.10 58.98
FORD	029																
SPEARVILLE-WIND	D0381	246.0	4,938.43	2.0	1,214,854	1,239,151	24,297	618,373	0	64,201	682,574	595,807	0	71,830	667,637	-14,937	-1.76 44.10 50.58
DODGE CITY	D0443	4,170.0	3,110.16	2.0	12,974,020	13,233,500	259,480	4,224,997	0	1,536,209	5,761,206	3,732,397	0	1,718,751	5,471,148	-290,058	-2.39 51.51 57.57
BUCKLIN	D0459	305.0	3,983.32	2.0	1,179,063	1,239,212	60,149	572,719	0	74,750	647,469	550,164	0	83,632	633,796	-13,673	-1.06 33.80 42.07

1-6

COUNTY NAME DISTRICT NAME	#	BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-			
		ENROLL	%	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST			
		9-20-90	1989-90	1989-90	1990-91	(5 - 4)	AID	GUARANTEE	AID/ INCOME	STATE/ AID	AID	GUARANTEE	AID/ INCOME	STATE/ AID	(14 - 10)	EDUVI	1989	1990	
FRANKLIN	030																		
WEST FRANKLIN	D0287	786.0	4,470.36	2.0	3,433,238	3,583,979	150,741	2,135,890	0	129,272	2,265,162	2,217,991	0	144,633	2,362,624	97,462	5.97	47.69	52.87
CENTRAL HEIGHTS	D0288	500.0	4,331.71	2.0	2,220,000	2,264,399	44,399	1,459,499	0	107,806	1,567,305	1,424,935	0	120,616	1,545,551	-21,754	-2.10	32.34	41.30
MILLSVILLE	D0289	733.0	4,483.48	2.0	3,188,201	3,352,119	163,918	1,882,436	0	195,738	2,078,174	2,089,600	0	218,997	2,308,597	230,423	16.21	57.34	51.40
OTTAWA	D0290	2,270.0	3,080.69	2.0	6,819,112	7,133,021	313,909	3,150,478	0	631,893	3,782,371	3,359,820	0	706,979	4,266,799	484,428	11.74	56.41	50.79
GEARY	031																		
JUNCTION CITY	D0475	6,868.0	3,248.07	2.0	21,946,579	22,753,890	807,311	13,010,673	0	844,477	13,855,150	13,316,804	0	944,823	14,261,627	406,477	4.99	45.54	53.01
GOVE	032																		
GRINNELL PUBLIC	D0291	141.5	6,864.19	1.0	998,740	1,008,727	9,987	288,917	0	40,190	329,107	259,090	0	44,966	304,056	-25,051	-2.88	66.07	71.64
GRAINFIELD	D0292	186.0	6,299.38	1.0	1,224,600	1,236,845	12,245	367,382	0	50,741	418,123	323,282	0	56,770	380,052	-38,071	-3.34	61.25	67.72
QUINTER PUBLIC	D0293	355.5	4,580.25	2.0	1,628,278	1,660,846	32,568	873,444	0	79,568	953,012	816,337	0	89,023	905,360	-47,652	-3.60	45.98	54.48
GRAHAM	033																		
WEST GRAHAM-NDR	D0280	118.5	7,556.53	1.0	914,340	923,484	9,144	263,830	0	28,409	292,239	240,105	0	31,785	271,890	-20,349	-2.43	54.58	59.48
HILL CITY	D0281	524.5	5,130.97	1.0	2,660,409	2,718,106	57,697	1,267,250	0	124,268	1,391,518	1,198,202	0	139,034	1,337,236	-54,282	-2.42	47.78	54.82
GRANT	034																		
ULYSSES	D0214	1,625.0	3,773.67	2.0	5,946,176	6,254,853	308,677	0	0	427,490	427,490	0	0	478,287	478,287	50,797	0.27	28.30	30.33
GRAY	035																		
CIMARRON-ENSIGN	D0102	565.0	4,824.00	2.0	2,737,622	2,792,372	54,750	1,151,267	0	164,613	1,315,880	1,060,405	0	184,173	1,244,578	-71,302	-3.16	45.27	53.04
MONTEZUMA	D0371	205.0	5,573.72	1.0	1,189,990	1,201,890	11,900	344,853	0	83,231	428,084	297,366	0	93,121	390,487	-37,597	-3.35	61.01	67.00
COPELAND	D0476	125.0	8,187.78	1.0	1,023,473	1,033,708	10,235	0	0	55,262	55,262	0	0	61,829	61,829	6,567	0.57	85.59	85.94
INGALLS	D0477	230.0	5,256.85	1.0	1,185,420	1,221,167	35,747	462,693	0	48,732	511,425	441,026	0	54,523	495,549	-15,876	-1.29	42.08	48.08
GREELEY	036																		
GREELEY COUNTY	D0200	346.0	4,805.44	2.0	1,689,111	1,722,895	33,784	125,983	0	115,661	241,644	96,563	0	129,405	225,968	-15,676	-0.61	48.75	51.41
GREENWOOD	037																		
MADISON-VIRGIL	D0386	275.5	5,342.47	1.0	1,541,302	1,556,714	15,412	849,966	0	69,151	919,117	756,446	0	77,368	833,814	-65,303	-8.59	41.17	55.25
EUREKA	D0389	750.0	4,910.78	1.0	3,685,537	3,722,397	36,860	1,908,589	0	198,829	2,107,418	1,818,564	0	222,435	2,041,019	-66,399	-3.04	53.01	59.43
HAMILTON	D0390	127.5	5,564.36	1.0	703,891	716,550	12,659	314,349	0	16,943	331,292	298,258	0	18,956	317,214	-14,078	-2.02	45.68	51.15
HAMILTON	038																		
SYRACUSE	D0494	407.0	5,063.95	2.0	2,028,112	2,102,249	74,137	0	0	188,652	188,652	0	0	211,069	211,069	22,417	0.57	41.28	43.12
HARPER	039																		
ANTHONY-HARPER	D0361	1,050.5	4,074.75	2.0	4,274,412	4,366,141	91,729	1,577,651	0	306,529	1,884,180	1,449,570	0	342,953	1,792,523	-91,657	-2.26	51.66	57.92
ATTICA	D0511	210.0	5,171.46	1.0	1,124,793	1,136,039	11,246	530,470	0	52,814	583,284	475,921	0	59,090	535,011	-48,273	-4.16	48.17	55.27
HARVEY	040																		
BURRTON	D0369	296.0	5,034.45	2.0	1,489,694	1,520,001	30,307	845,339	0	74,597	919,936	790,773	0	83,461	874,234	-45,702	-4.70	47.42	58.36
NEWTON	D0373	3,245.0	3,187.33	2.0	10,227,505	10,549,755	322,250	3,813,050	0	1,150,909	4,963,959	4,234,278	0	1,287,667	5,521,945	557,986	8.62	66.85	61.55
SEDGWICK PUBLIC	D0439	415.0	5,195.23	1.0	2,067,700	2,177,580	109,880	1,294,025	0	135,297	1,429,322	1,428,431	0	151,374	1,579,805	150,483	21.86	48.73	41.30
HALSTEAD	D0440	750.0	4,699.32	2.0	3,515,091	3,594,983	79,892	1,917,889	0	191,768	2,109,657	1,861,645	0	214,535	2,076,200	-33,457	-1.65	56.13	63.97
HESSITON	D0460	725.0	4,675.76	2.0	3,371,220	3,457,728	86,508	1,740,988	0	214,928	1,955,916	1,661,435	0	240,467	1,901,902	-54,014	-2.52	50.42	59.61

7-1

COUNTY NAME SRICT NAME	#	BUDGET PER-			GENERAL FUND BUDGET				1989-90					ESTIMATED 1990-91					TAX RATE-	
		EST	X	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST			
		9-20-90	1989-90	1989-90	1989-90	1990-91	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	AID	GUARANTEE	AID/	STATE	AID	(14 - 10)	1989	1990

HASKELL	041																			
SUBLETTE	D0374	515.0	4,481.36	2.0	2,265,327	2,354,060	88,733	138,938	23,841	181,788	344,567	5,213	0	203,389	208,602	-135,965	-2.78	34.84	41.30	
BATANTA	D0507	360.0	5,941.73	1.0	2,115,851	2,160,414	44,563	0	0	134,050	134,050	0	0	149,979	149,979	15,929	0.19	22.94	23.40	

HODGENMAN	042																			
JETHORE	D0227	244.0	5,561.58	1.0	1,309,751	1,370,397	60,846	287,627	24,872	82,412	394,911	296,300	0	92,205	388,705	-6,206	-0.41	32.13	38.56	
HANSTON	D0228	153.0	6,428.19	1.0	967,442	993,348	25,906	350,225	0	30,675	380,900	333,545	0	34,320	367,865	-13,035	-1.38	49.08	54.98	

JACKSON	043																			
NORTH JACKSON	D0335	420.0	5,135.75	1.0	2,139,638	2,187,070	47,432	1,398,927	5,562	78,215	1,482,704	1,424,237	0	87,509	1,511,746	29,042	3.30	38.18	41.30	
HOLDEN	D0336	1,015.0	4,254.23	2.0	3,975,581	4,404,400	428,819	2,381,740	0	248,167	2,629,907	2,864,432	0	277,656	3,142,088	512,181	30.29	50.20	45.26	
MAYETTA	D0337	765.5	4,529.83	2.0	3,472,113	3,541,560	69,447	2,251,703	41,118	162,612	2,455,433	2,302,197	0	181,935	2,484,132	28,699	2.67	35.94	41.30	

JEFFERSON	044																			
VALLEY FALLS	D0338	486.0	4,116.10	2.0	1,992,194	2,040,432	48,238	1,383,760	0	103,169	1,486,929	1,403,395	0	115,428	1,518,823	31,894	4.27	38.13	41.30	
JEFFERSON COUNT	D0339	460.0	4,909.80	2.0	2,189,773	2,303,680	113,907	1,461,737	0	88,833	1,550,570	1,553,058	0	99,389	1,652,447	101,877	11.50	43.10	45.89	
JEFFERSON WEST	D0340	700.0	4,872.70	1.0	3,381,655	3,445,001	63,346	1,923,102	0	235,288	2,158,390	2,027,596	0	263,246	2,290,842	132,452	10.33	49.07	41.30	
OSKALOOSA PUBLI	D0341	562.0	4,473.68	2.0	2,449,342	2,564,490	115,148	1,501,381	0	128,613	1,629,994	1,647,319	0	143,896	1,791,215	161,221	15.12	40.94	55.50	
MCLOUTH	D0342	529.5	4,649.26	2.0	2,415,288	2,511,021	95,733	1,523,232	0	119,168	1,642,400	1,580,636	0	133,328	1,713,964	71,564	6.48	37.79	41.30	
PERRY PUBLIC SC	D0343	875.0	4,303.08	2.0	3,752,286	3,840,498	88,212	2,020,383	0	254,636	2,275,019	2,107,118	0	284,893	2,392,011	116,992	6.08	54.24	52.09	

JEWELL	045																			
WHITE ROCK	D0104	179.0	7,730.33	1.0	1,383,729	1,397,566	13,837	343,026	19,230	50,713	412,969	335,580	0	56,739	392,319	-20,650	-1.81	60.85	65.02	
HANKATO	D0278	285.0	5,117.04	2.0	1,504,411	1,533,992	29,581	912,604	0	72,374	984,978	869,871	0	80,974	950,845	-34,133	-4.42	60.97	72.53	
JEWELL	D0279	187.5	5,820.73	1.0	1,155,414	1,166,970	11,556	510,172	0	56,219	566,391	445,354	0	62,899	508,253	-58,138	-6.39	58.62	69.56	

JOHNSON	046																			
SOUTHEAST JOHNS	D0229	9,025.0	4,322.21	1.0	35,500,000	39,398,006	3,898,006	1,249,076	2,345,316	3,273,849	6,868,241	3,506,672	0	3,662,869	7,169,541	301,300	0.62	54.26	65.15	
SPRING HILL	D0230	1,250.0	4,000.15	2.0	4,863,383	5,100,188	236,805	2,440,837	0	354,063	2,794,900	2,764,729	0	396,135	3,160,864	365,964	16.17	74.09	66.53	
CARDNER-EDGERTO	D0231	1,629.5	3,738.36	2.0	6,091,652	6,213,495	121,843	1,876,862	287,746	567,108	2,731,716	1,960,630	0	634,495	2,595,125	-136,591	-2.22	67.54	73.26	
DEBOTO	D0232	1,740.0	3,577.85	2.0	6,090,215	6,349,978	259,763	2,441,668	97,154	398,631	2,937,453	2,406,550	0	445,999	2,852,549	-84,904	-1.90	52.53	63.56	
DLATHE	D0233	14,088.0	4,039.37	1.0	53,800,000	57,475,659	3,675,659	18,193,062	0	4,823,282	23,016,344	18,520,667	0	5,396,415	23,917,082	900,738	2.23	62.42	72.46	
SHAWNEE MISSION	D0512	28,885.3	3,972.25	1.0	114,739,717	115,886,957	1,147,240	0	0	33,924,847	33,924,847	0	0	37,956,015	37,956,015	4,031,168	2.76	41.14	37.54	

KEARNY	047																			
LAKIN	D0215	700.0	4,926.77	1.0	3,198,950	3,483,228	284,278	0	0	193,984	193,984	0	0	217,034	217,034	23,050	0.17	21.67	24.30	
DEERFIELD	D0216	252.0	5,462.28	1.0	1,368,300	1,390,259	21,959	0	3,938	51,396	55,334	0	0	57,503	57,503	2,169	0.04	24.08	24.65	

KINGMAN	048																			
KINGMAN	D0331	1,080.0	4,328.11	2.0	4,571,353	4,767,844	196,491	1,265,206	0	328,760	1,593,966	1,180,563	0	367,825	1,548,388	-45,578	-0.86	49.90	56.40	
CUNNINGHAM	D0332	325.0	6,186.23	1.0	1,948,662	2,030,629	81,967	232,534	0	75,959	308,493	217,386	0	84,985	302,371	-6,122	-0.20	53.02	57.30	

KIOMA	049																			
GREENSBURG	D0422	405.0	4,513.07	2.0	1,825,536	1,864,349	38,813	768,251	0	138,531	906,782	707,365	0	154,992	862,357	-44,425	-2.13	35.78	41.30	
MULLINVILLE	D0424	106.0	9,138.63	1.0	1,023,527	1,033,762	10,235	49,251	0	30,095	79,346	37,669	0	33,671	71,340	-8,006	-0.62	62.57	64.54	
HAVILAND PUBLIC	D0474	163.0	7,070.21	1.0	1,124,163	1,163,968	39,805	348,248	0	40,771	389,019	333,249	0	45,616	378,865	-10,154	-0.85	56.36	62.42	

8
1

COUNTY NAME STRICT NAME	ENROLL 9-20-90	(3)	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE				
			BUDGET PER		BUDGET		1989-90		1989-90		1990-91		1990-91		1989	1990			
			ENROLL	%	1989-90	1990-91	STATE AID/INCOME	TOTAL STATE AID	BASIC ADDITIONAL AID	TOTAL STATE AID	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	HILL EDU/VI	ESTI				

LABETTE	050																		
PARSONS	D0503	1,880.0	3,263.54	2.0	6,257,515	6,382,660	125,145	2,997,976	0	647,545	3,645,521	3,207,357	0	724,490	3,931,847	286,326	9.16	70.22	62.58
OSHEGO	D0504	439.5	5,041.59	2.0	2,314,089	2,362,942	48,853	1,569,435	0	107,464	1,676,899	1,501,117	0	120,234	1,621,351	-55,548	-5.38	38.92	53.13
CHETOPA	D0505	316.0	5,036.18	2.0	1,588,916	1,623,260	34,344	1,172,842	0	52,642	1,225,484	1,171,501	0	58,897	1,230,398	4,914	0.90	39.86	47.69
LABETTE COUNTY	D0506	1,625.5	3,530.52	2.0	5,737,440	5,853,637	116,197	3,379,274	0	306,226	3,685,500	3,556,073	0	342,614	3,898,687	213,187	7.46	47.17	42.40

LANE	051																		
HEALY PUBLIC SC	D0468	111.5	6,257.22	1.0	691,423	704,657	13,234	31,293	0	83,107	114,400	16,681	0	92,982	109,663	-4,737	-0.53	51.58	54.17
DIGHTON	D0482	390.0	4,866.41	2.0	1,886,707	1,935,859	49,152	598,998	0	130,354	729,352	551,149	0	145,843	696,992	-32,360	-1.63	50.93	56.66

LEAVENWORTH	052																		
EASTON	D0449	660.0	4,108.70	2.0	2,682,982	2,765,974	82,992	1,483,131	0	132,496	1,615,627	1,611,600	0	148,240	1,759,840	144,213	10.22	64.77	58.92
LEAVENWORTH	D0453	4,295.1	3,147.89	2.0	13,426,047	13,790,922	364,875	5,070,005	0	1,370,797	6,440,802	5,220,770	0	1,533,684	6,754,454	313,652	3.24	54.05	54.61
BASEHOR-LINWOOD	D0458	1,264.0	4,114.30	2.0	4,996,822	5,304,490	307,668	2,218,865	0	361,601	2,580,466	2,549,628	0	404,569	2,954,197	373,731	15.36	57.16	54.04
TONGANOXIE	D0464	1,350.0	3,956.81	2.0	5,205,184	5,448,533	243,349	2,690,505	0	345,591	3,036,096	3,040,635	0	384,656	3,427,291	391,195	15.55	53.26	45.46
LANSING	D0469	1,675.0	3,858.69	1.0	6,160,393	6,527,944	367,551	3,549,041	0	306,553	3,855,594	3,915,903	0	342,980	4,258,883	403,289	14.43	46.26	45.35

LINCOLN	053																		
LINCOLN	D0298	424.5	4,922.03	2.0	2,089,401	2,131,190	41,789	982,002	0	120,555	1,102,557	912,546	0	134,880	1,047,426	-55,131	-3.48	45.52	54.06
SYLVAN GROVE	D0299	210.0	4,496.00	2.0	975,631	995,145	19,514	475,355	0	39,698	515,053	429,100	0	44,415	473,515	-41,538	-4.44	41.62	50.80

LIAN	054																		
PLEASANTON	D0344	400.0	5,067.64	2.0	2,152,228	2,195,270	43,042	1,575,464	0	72,651	1,648,115	1,586,923	0	81,284	1,668,207	20,092	2.97	36.34	41.30
JAYHAWK	D0346	540.0	4,466.94	2.0	2,459,049	2,508,232	49,183	1,373,712	0	103,018	1,476,730	1,390,183	0	115,259	1,505,442	28,712	1.91	47.69	49.65
PRAIRIE VIEW	D0362	840.0	4,630.68	2.0	3,840,220	3,967,564	127,344	0	29,198	176,845	206,043	0	197,859	197,859	-8,184	-0.08	32.92	34.73	

LOGAN	055																		
OAKLEY	D0274	480.0	4,949.76	2.0	2,339,752	2,423,405	83,653	729,264	0	144,199	873,463	681,267	0	161,334	842,601	-30,862	-1.22	54.00	60.45
TRIPLAINS	D0275	111.5	7,264.69	1.0	799,116	818,113	18,997	0	2,318	26,485	28,803	0	29,632	29,632	829	0.07	61.57	63.89	

LYON	056																		
NORTH LYON COUN	D0251	698.0	4,261.65	2.0	2,968,237	3,034,122	65,885	1,712,539	0	139,411	1,851,950	1,615,611	0	155,977	1,771,588	-80,362	-4.23	48.98	59.83
SOUTHERN LYON C	D0252	530.0	4,470.29	2.0	2,353,609	2,416,641	63,032	1,302,929	0	126,705	1,429,634	1,254,824	0	141,761	1,396,585	-33,049	-2.21	51.83	60.92
EMPORIA	D0253	4,530.0	3,115.74	2.0	14,176,612	14,460,128	283,516	5,954,827	0	1,466,617	7,421,444	6,384,144	0	1,640,890	8,025,034	603,590	6.62	62.22	56.99

MARION	057																		
CENTRE	D0397	300.0	5,393.70	1.0	1,651,013	1,667,523	16,510	762,354	0	66,367	828,921	697,527	0	74,253	771,780	-57,141	-4.43	34.89	42.81
PEABODY-BURNS	D0398	390.0	5,063.24	2.0	2,043,019	2,083,876	40,857	1,128,132	0	107,627	1,235,759	1,092,541	0	120,416	1,212,957	-22,802	-1.94	52.51	60.09
MARION	D0408	574.0	4,607.66	2.0	2,635,583	2,697,691	62,108	1,399,027	0	177,845	1,576,872	1,426,219	0	198,978	1,625,197	48,325	3.16	52.34	53.55
DURHAM-HILLSBOR	D0410	593.0	4,852.73	2.0	2,858,260	2,935,220	76,960	1,397,194	0	179,886	1,577,080	1,353,105	0	201,261	1,554,366	-22,714	-1.20	49.69	57.07
GOSSEL	D0411	263.0	4,936.75	2.0	1,207,035	1,324,334	117,299	719,752	0	51,522	771,274	785,298	0	57,644	842,942	71,668	10.51	53.39	64.18

MARSHALL	058																		
MARYSVILLE	D0364	975.0	3,981.90	2.0	3,886,330	3,964,063	77,733	1,675,936	0	339,785	2,015,721	1,636,934	0	380,160	2,017,094	1,373	0.05	57.50	61.00
VERMILLION	D0380	604.0	4,622.41	2.0	2,752,648	2,847,775	95,127	1,530,565	0	128,205	1,658,770	1,454,881	0	143,439	1,598,320	-60,450	-3.30	41.72	53.84
AXTELL	D0488	331.0	5,053.13	2.0	1,659,952	1,706,037	46,085	850,211	0	80,483	930,694	800,840	0	90,047	890,887	-39,807	-3.26	49.19	59.17
VALLEY HEIGHTS	D0498	438.0	4,370.42	2.0	1,866,171	1,952,530	86,359	1,115,394	0	99,349	1,214,743	1,135,349	0	111,154	1,246,503	31,760	2.93	52.68	60.18

6-1

Y NAME	#	BUDGET PER-				GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-I	
		EST		X I		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST	
		9-20-90	1989-90	INC															1989-90

MCPHERSON	059																		
LINDSBORG	D0400	845.0	4,171.72	2.0	3,525,100	3,595,602	70,502	1,586,721	0	236,256	1,822,977	1,558,215	0	264,329	1,822,544	-433	-0.02	60.53	64.17
MCPHERSON	D0418	2,415.0	3,268.89	2.0	7,756,090	8,052,262	296,172	1,586,258	0	977,577	2,563,835	1,582,824	0	1,093,739	2,676,563	112,728	1.43	57.94	61.08
CANTON-GALVA	D0419	400.0	4,997.96	2.0	2,011,678	2,051,913	40,235	958,616	0	133,047	1,091,663	919,700	0	148,856	1,068,556	-23,107	-1.69	39.45	45.84
LOUNDRIDGE	D0423	425.0	4,795.95	2.0	2,050,270	2,091,274	41,004	749,238	0	193,451	942,689	690,275	0	216,438	906,713	-35,976	-2.15	60.76	66.99
INMAN	D0448	410.0	5,044.79	2.0	2,070,888	2,112,306	41,418	1,037,188	0	123,183	1,160,371	963,187	0	137,820	1,101,007	-59,364	-4.26	49.22	59.31
HEADE	060																		
FOMLER	D0225	144.0	6,669.75	1.0	939,777	970,049	10,272	152,319	0	49,815	202,134	136,426	0	55,734	192,160	-9,974	-0.92	60.29	62.81
HEADE	D0226	403.5	4,843.76	2.0	1,954,456	1,993,548	39,092	47,905	0	124,462	172,367	24,494	0	139,251	163,745	-8,622	-0.20	40.26	41.82
MIAMI	061																		
OSAWATOMIE	D0367	1,120.0	3,950.52	2.0	4,396,537	4,513,074	116,537	2,688,767	0	257,234	2,946,001	2,868,312	0	287,800	3,156,112	210,111	10.76	48.35	41.72
PAOLA	D0368	1,627.0	3,797.07	2.0	6,001,264	6,301,387	300,123	2,010,463	0	580,508	2,590,971	2,284,421	0	649,488	2,933,909	342,938	8.81	64.74	63.39
LOUISBURG	D0416	1,102.0	4,151.86	2.0	4,448,721	4,666,860	218,139	2,129,198	0	322,567	2,451,765	2,412,812	0	360,896	2,773,708	321,943	12.73	52.01	46.63
MITCHELL	062																		
WACONDA	D0272	568.5	4,391.78	2.0	2,496,725	2,546,664	49,939	1,178,798	972	136,523	1,316,293	1,246,777	0	152,746	1,399,523	83,230	5.29	47.12	44.13
BELOIT	D0273	775.0	4,592.17	2.0	3,356,632	3,630,108	73,476	1,479,442	0	282,300	1,761,742	1,580,833	0	315,845	1,896,678	134,936	5.45	46.76	43.13
MONTGOMERY	063																		
CANEY VALLEY	D0436	758.0	4,772.22	1.0	3,669,837	3,706,534	36,697	2,484,433	0	147,070	2,631,503	2,335,295	0	164,546	2,519,841	-111,662	-4.95	38.75	51.55
COFFEYVILLE	D0445	2,710.0	3,354.27	2.0	9,097,122	9,279,070	181,948	4,239,062	0	879,074	5,118,136	4,090,925	0	983,531	5,074,456	-43,680	-0.75	53.16	58.29
INDEPENDENCE	D0446	2,350.0	3,131.20	2.0	7,381,813	7,529,431	147,618	3,051,564	0	706,166	3,757,730	2,977,060	0	790,077	3,767,137	9,407	0.17	54.39	57.69
CHERRYVALE	D0447	627.0	4,775.13	2.0	2,994,006	3,053,885	59,879	2,188,345	0	113,111	2,301,456	2,160,767	0	126,552	2,287,319	-14,137	-1.50	30.12	41.30
MORRIS	064																		
MORRIS COUNTY	D0417	1,035.0	4,035.98	2.0	4,138,896	4,260,785	121,889	2,212,271	0	272,317	2,484,588	2,077,543	0	304,675	2,382,218	-102,370	-3.49	37.46	48.21
MORTON	065																		
ROLLA	D0217	220.0	7,114.95	1.0	1,529,715	1,580,942	51,227	0	0	58,801	58,801	0	0	65,788	65,788	6,987	0.11	21.98	23.03
ELKHART	D0218	583.0	4,961.31	1.5	2,795,697	2,936,419	140,722	610,206	0	211,235	821,461	571,033	0	236,358	807,391	-14,070	-0.32	39.45	44.49
NEMAWA	066																		
SABETHA	D0441	1,006.1	4,285.22	2.0	4,311,339	4,397,583	86,244	2,306,251	0	304,232	2,610,483	2,223,213	0	340,383	2,563,596	-46,887	-1.79	51.11	58.12
NEMAWA VALLEY S	D0442	390.0	5,662.42	1.0	2,129,638	2,173,235	43,597	871,195	0	162,865	1,034,060	810,323	0	182,218	992,541	-41,519	-2.75	43.50	51.26
B & B	D0451	226.0	5,742.60	1.0	1,254,759	1,310,807	56,048	830,073	0	31,105	861,178	811,398	0	34,801	846,199	-14,979	-2.30	33.04	49.00
NEDSHO	067																		
ERIE-ST PAUL	D0101	1,095.0	4,230.84	2.0	4,617,967	4,725,429	107,462	2,734,046	0	224,946	2,958,992	2,811,165	0	251,676	3,062,841	103,849	4.67	46.16	46.47
CHANUTE PUBLIC	D0413	1,816.0	3,455.88	2.0	6,411,005	6,539,228	128,223	2,927,023	0	509,431	3,436,454	3,130,449	0	569,965	3,700,414	263,960	7.59	66.33	60.66
NESS	068																		
NESS TRES LA CO	D0301	80.0	8,960.59	1.0	761,650	769,267	7,617	49,801	3,569	22,346	75,716	42,698	0	25,001	67,699	-8,017	-0.89	67.66	70.08
SMOKY HILL	D0302	195.0	5,569.85	1.0	1,105,615	1,116,672	11,057	436,374	0	53,574	489,948	397,303	0	59,940	457,243	-32,705	-2.78	44.32	49.45
NESS CITY	D0303	332.0	5,189.18	1.0	1,730,590	1,747,897	17,307	465,571	0	136,388	601,959	416,694	0	152,594	569,288	-32,671	-1.69	48.38	51.80
BAZINE	D0304	120.0	7,153.37	1.0	833,368	866,988	33,620	214,183	0	29,426	243,609	205,458	0	32,923	238,301	-5,228	-0.60	58.65	65.16

01-1

COUNTY NAME (UNIT NAME)	#	BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-			
		EST	X	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST			
		9-20-90	1989-90	1989-90	1990-91	(5 - 4)	AID	GUARANTEE	AID/	STATE/	AID	GUARANTEE	AID/	STATE/	(14 - 10)	EQUIV	1989	1990	

NORTON	069																		
NORTON COMMUNITY	D0211	713.5	4,648.06	2.0	3,316,394	3,382,718	66,324	1,911,535	0	215,129	2,126,684	2,048,701	0	240,692	2,289,393	162,709	10.94	53.53	44.33
NORTHERN VALLEY	D0212	173.0	5,879.35	1.0	1,061,223	1,071,834	10,611	511,401	0	42,179	533,580	472,572	0	47,191	519,763	-33,817	-4.98	73.57	82.44
WEST SOLOMON VA	D0213	102.0	7,339.14	1.0	829,323	837,616	8,293	156,308	13,485	45,567	215,360	133,694	0	50,982	184,676	-30,684	-4.14	60.92	68.15
OSAGE	070																		
OSAGE CITY	D0420	610.0	4,717.81	2.0	2,837,762	2,935,424	97,662	1,665,093	0	206,854	1,871,947	1,635,836	0	231,434	1,867,270	-4,677	-0.37	29.75	41.30
LYNDON	D0421	400.0	5,048.51	2.0	2,021,929	2,062,367	40,438	1,268,932	0	108,700	1,377,632	1,303,941	0	121,616	1,425,357	47,925	5.80	43.82	42.52
SANTA FE TRAIL	D0434	1,245.0	4,060.47	2.0	4,928,197	5,156,392	228,195	3,189,288	0	284,908	3,474,196	3,445,353	0	318,763	3,764,114	289,920	16.73	45.62	41.30
BURLINGAME PUBL	D0454	347.0	4,922.15	2.0	1,705,526	1,742,145	36,619	1,213,138	0	81,976	1,295,114	1,243,361	0	91,717	1,335,078	39,964	7.59	42.10	41.30
MARSH DES CYGN	D0456	296.0	5,390.87	1.0	1,593,003	1,611,655	18,652	1,058,493	0	58,154	1,116,647	1,039,900	0	65,064	1,124,964	8,317	1.34	47.28	49.54
OSBORNE	071																		
OSBORNE COUNTY	D0392	460.0	5,000.94	2.0	2,275,429	2,346,442	71,013	1,075,891	0	146,740	1,222,631	1,152,182	0	164,177	1,316,359	93,728	6.77	43.50	41.30
OTTAWA	072																		
NORTH OTTAWA CO	D0239	630.0	4,073.34	2.0	2,655,818	2,708,936	53,118	1,339,226	0	178,786	1,518,012	1,242,839	0	200,031	1,442,870	-75,142	-3.72	39.91	48.72
TWIN VALLEY	D0240	467.0	4,698.94	2.0	2,210,850	2,255,069	44,219	1,366,763	0	91,509	1,458,272	1,299,424	0	102,383	1,401,807	-56,465	-4.46	35.84	47.04
PANNEE	073																		
FT LARNED	D0495	1,108.6	4,127.65	2.0	4,587,057	4,678,795	91,738	1,714,263	0	396,983	2,111,244	1,556,647	0	444,155	2,000,802	-110,444	-2.87	52.05	59.24
PANNEE HEIGHTS	D0496	135.5	7,258.27	1.0	1,106,886	1,139,947	33,061	137,766	0	53,605	191,371	125,404	0	59,975	185,379	-5,992	-0.51	67.59	72.37
PHILLIPS	074																		
EASTERN HEIGHTS	D0324	160.0	5,437.13	1.0	864,503	878,640	14,137	388,476	19,300	38,099	445,875	383,618	0	42,626	426,244	-19,631	-3.16	51.80	59.41
PHILLIPSBURG	D0325	705.0	4,595.10	2.0	3,225,763	3,304,335	78,572	1,625,626	0	217,388	1,843,014	1,515,123	0	243,219	1,758,342	-84,672	-3.75	49.80	59.90
LOGAN	D0326	215.0	6,092.72	1.0	1,380,000	1,393,802	13,802	549,165	0	69,645	618,810	480,100	0	77,921	558,021	-60,789	-4.83	33.71	41.91
POTTAWATOMIE	075																		
WARREN	D0320	1,300.0	3,985.85	2.0	5,030,149	5,285,241	255,092	3,046,300	0	313,057	3,359,357	3,102,403	0	350,256	3,452,659	93,302	3.90	31.27	41.30
KAW VALLEY	D0321	975.0	5,102.17	1.0	4,961,856	5,024,360	62,504	0	0	297,521	297,521	0	0	332,874	332,874	35,353	0.16	20.87	21.02
OSAGE-HAVENSVIL	D0322	437.5	4,884.23	2.0	2,092,892	2,179,586	86,694	1,275,318	0	86,700	1,362,018	1,321,262	0	97,002	1,418,264	56,246	5.15	64.26	68.65
WESTMORELAND	D0323	628.0	4,341.15	2.0	2,567,790	2,780,765	212,975	1,660,214	0	123,087	1,783,301	1,915,705	0	137,713	2,053,418	270,117	25.11	60.87	54.96
PRATT	076																		
PRATT	D0382	1,346.0	3,501.68	2.0	4,713,961	4,808,236	94,275	1,560,998	0	556,124	2,117,122	1,628,289	0	622,206	2,250,495	133,373	3.25	46.40	44.76
SKYLINE SCHOOLS	D0438	365.0	4,862.36	2.0	1,740,725	1,810,258	69,533	679,596	0	56,444	736,040	649,757	0	63,151	712,908	-23,132	-1.05	41.21	47.29
RAMLINS	077																		
MERNDON	D0317	72.0	6,662.78	1.0	479,720	484,518	4,798	91,953	16,451	15,596	124,000	100,351	0	17,449	117,800	-6,200	-1.27	64.29	67.42
ATWOOD	D0318	482.5	4,872.98	2.0	2,351,212	2,398,237	47,025	1,073,937	0	137,610	1,211,547	1,022,191	0	153,962	1,176,153	-35,394	-2.07	64.17	70.87
RENO	078																		
HUTCHINSON PUBL	D0308	4,950.0	3,295.23	2.0	16,254,040	16,637,594	383,554	2,710,091	0	3,925,129	6,635,220	3,497,254	0	2,836,225	6,333,479	-301,741	-2.13	51.16	60.74
NICKERSON	D0309	1,400.0	3,766.91	2.0	5,347,134	5,454,074	106,940	2,564,802	0	380,782	2,945,584	2,333,827	0	426,029	2,759,856	-185,728	-4.74	49.22	59.58
FAIRFIELD	D0310	467.0	5,261.17	1.0	2,543,776	2,569,213	25,437	1,053,576	0	114,327	1,167,903	943,729	0	127,912	1,071,641	-96,262	-4.11	53.92	61.11
PRETTY PRAIRIE	D0311	257.5	5,828.96	1.0	1,500,956	1,515,967	15,011	671,763	0	73,580	745,343	625,751	0	82,323	708,074	-37,269	-3.50	53.09	59.83
HAVEN PUBLIC SC	D0312	1,160.0	4,002.20	2.0	4,657,359	4,750,503	93,144	2,318,211	0	244,112	2,562,323	2,153,342	0	273,119	2,426,461	-135,862	-3.88	40.58	49.72

11-1

COUNTY NAME DISTRICT NAME	EST ENROLL 9-20-90	(3) %	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE				
			1989-90		1990-91		1989-90		1990-91		1990-91		1989		1990				
			EST.	DIFF	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST		
RENO	078																		
BURLER	D0313	2,118.0	3,245.47	2.0	6,873,907	7,011,385	137,478	2,721,587	0	819,930	3,541,517	2,788,236	0	576,196	3,364,432	-177,065	-3.19	52.89	62.53
REPUBLIC	079																		
PIKE VALLEY	D0426	262.0	5,292.45	1.0	1,378,684	1,400,487	21,803	653,366	0	76,979	730,345	611,695	0	86,126	697,821	-32,324	-3.08	49.93	57.05
BELLEVILLE	D0427	619.5	4,713.94	2.0	2,920,288	2,978,692	58,404	1,289,122	0	206,416	1,495,538	1,278,230	0	230,944	1,509,174	13,636	0.67	53.77	56.73
CUBA	D0435	131.5	6,888.92	1.0	947,226	956,699	9,473	298,042	0	39,961	338,003	310,870	0	44,709	355,579	17,576	2.81	68.34	66.43
RICE	080																		
STERLING	D0376	530.0	4,979.36	1.8	2,654,000	2,702,566	48,566	1,482,480	0	169,815	1,652,295	1,382,905	0	189,994	1,572,899	-79,396	-5.11	43.18	54.59
CHASE	D0401	180.0	6,484.21	1.0	1,189,853	1,201,751	11,898	277,334	0	51,393	328,727	248,833	0	57,500	306,333	-22,394	-1.70	46.69	50.27
LYONS	D0405	814.0	4,467.22	2.0	3,509,000	3,709,040	200,040	1,845,122	0	266,151	2,111,273	1,871,310	0	297,777	2,169,287	58,014	2.63	53.72	63.18
LITTLE RIVER	D0444	385.0	4,977.48	2.0	1,886,465	1,954,657	68,192	698,961	0	85,681	784,642	661,347	0	95,862	757,209	-27,433	-1.24	48.23	54.44
RILEY	081																		
RILEY COUNTY	D0378	560.0	4,200.50	2.0	2,311,956	2,399,326	87,370	1,342,175	0	112,077	1,454,252	1,437,290	0	125,395	1,562,685	108,433	10.05	57.89	55.56
MANHATTAN	D0383	6,150.0	3,042.98	2.0	18,327,248	19,088,616	761,368	5,272,198	0	2,066,671	7,338,869	5,830,688	0	2,312,246	8,142,934	804,065	5.06	59.27	58.86
BLUE VALLEY	D0384	283.0	4,581.67	2.0	1,250,796	1,322,544	71,748	487,195	28,778	56,092	572,065	546,130	0	62,757	608,887	36,822	4.41	53.78	62.24
ROOKS	082																		
PALCO	D0269	180.0	6,360.85	1.0	1,132,231	1,156,403	24,172	221,523	12,069	57,311	290,903	215,341	0	64,121	279,462	-11,441	-0.79	47.42	50.86
PLAINVILLE	D0270	470.0	4,918.94	2.0	2,400,443	2,448,452	48,009	1,086,192	0	123,015	1,209,207	968,741	0	137,632	1,106,373	-102,834	-4.47	46.86	56.03
STOCKTON	D0271	399.0	4,623.22	2.0	1,831,600	1,888,630	57,030	755,273	0	108,418	863,691	696,132	0	121,301	817,433	-46,258	-2.39	43.91	49.91
RUSH	083																		
LACROSSE	D0395	322.0	5,685.77	1.0	1,946,809	1,966,277	19,468	554,145	0	114,987	669,132	469,152	0	128,650	597,802	-71,330	-3.32	47.86	53.66
OTTIS-BISON	D0403	350.0	5,338.81	1.0	1,836,531	1,887,270	50,719	888,194	0	83,153	971,347	845,840	0	93,034	938,874	-32,473	-2.14	39.12	46.92
RUSSELL	084																		
PARADISE	D0399	162.0	6,514.25	1.0	1,123,056	1,134,287	11,231	101,501	0	31,330	132,831	83,524	0	35,053	118,577	-14,254	-0.86	51.44	53.58
RUSSELL COUNTY	D0407	1,240.0	4,722.63	1.0	5,723,832	5,914,626	190,794	1,449,153	0	375,209	1,824,362	1,353,379	0	419,794	1,773,173	-51,189	-0.92	57.23	63.42
SALINE	085																		
SALINA	D0305	6,840.0	3,134.50	2.0	21,340,000	21,868,780	528,780	4,524,924	0	3,271,376	7,796,300	4,956,007	0	3,660,102	8,616,109	819,809	4.76	68.59	65.79
SOUTHEAST OF SA	D0306	604.0	5,195.33	1.0	3,021,087	3,169,357	148,270	1,051,202	0	148,790	1,199,992	1,017,629	0	166,470	1,184,099	-15,893	-0.53	38.09	46.12
ELL-SALINE	D0307	360.0	4,658.17	2.0	1,672,284	1,710,479	38,195	1,003,523	0	51,675	1,055,198	986,482	0	57,815	1,044,297	-10,901	-1.40	32.27	41.30
SCOTT	086																		
SCOTT COUNTY	D0466	1,055.0	4,243.85	2.0	4,501,451	4,591,484	90,033	1,321,419	0	374,319	1,695,738	1,270,586	0	418,798	1,689,384	-6,354	-0.15	53.42	56.54
SEDGWICK	087																		
MICHITA	D0239	44,350.0	3,558.38	2.0	156,361,541	160,943,046	4,581,505	13,877,569	0	26,505,199	40,382,768	15,178,698	0	29,654,717	44,833,415	4,450,647	3.05	65.08	64.81
DERBY	D0260	5,930.0	3,289.96	2.0	18,537,261	19,899,657	1,362,396	8,829,453	0	1,378,894	10,208,347	10,063,831	0	1,542,743	11,606,574	1,398,227	12.62	48.20	48.49
HAYSVILLE	D0261	3,390.0	3,106.58	2.0	10,195,478	10,741,927	546,449	5,634,605	0	619,282	6,253,887	6,214,239	0	692,869	6,907,108	653,221	12.35	55.48	53.23
VALLEY CENTER P	D0262	2,125.0	3,150.57	2.0	6,315,635	6,828,858	513,223	3,046,953	0	510,817	3,557,770	3,577,079	0	571,516	4,148,595	590,825	17.67	53.70	51.39
MULVANE	D0263	1,890.0	2,518.24	2.0	4,546,427	4,854,654	308,227	2,365,024	0	511,517	2,876,541	2,512,561	0	572,299	3,084,860	208,319	8.94	34.84	41.30
CLEARWATER	D0264	980.0	3,833.65	2.0	3,733,975	3,832,114	98,139	1,872,809	0	282,005	2,154,814	1,827,410	0	315,515	2,142,925	-11,889	-0.46	41.91	47.89
GODDARD	D0265	1,970.0	3,288.80	2.0	6,337,515	6,608,523	271,008	2,276,664	0	517,453	2,794,117	2,563,167	0	578,940	3,142,107	347,990	7.74	59.31	57.06

21-1

CNTY NAME ACT NAME	EST 9-20-90	(2)	(3)	GENERAL FUND BUDGET				ESTIMATED 1990-91				TAX RATE							
				1989-90		1990-91		1990-91		1990-91		DIFF (14-10)	MILL EQUIV	EST 1989	EST 1990				
				ENROLL	INC	EST.	DIFF	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID								
SEDGWICK	087																		
MAIZE	D0266	2,560.0	3,771.74	1.0	8,287,641	9,752,218	1,464,577	5,021,358	0	338,124	5,359,482	6,333,120	0	378,302	6,711,422	1,351,940	36.11	53.31	61.08
RENNICK	D0267	1,410.0	3,905.14	2.0	5,365,661	5,616,368	250,707	2,389,181	0	318,792	2,707,973	2,610,520	0	356,673	2,967,193	259,220	7.06	57.21	57.23
CHENEY	D0268	530.5	4,183.28	2.0	2,205,423	2,263,617	58,194	1,178,724	0	143,063	1,321,787	1,220,740	0	160,063	1,380,803	59,016	4.37	45.44	45.37
SEWARD	088																		
LIBERAL	D0480	3,520.0	3,260.19	2.0	11,112,669	11,705,373	592,704	4,085,533	0	1,002,154	5,087,687	3,870,018	0	1,121,236	4,991,254	-96,433	-0.90	52.30	61.54
KIBNET-PLAINS	D0483	570.0	4,305.93	2.0	2,447,922	2,503,469	55,547	709,547	0	127,816	837,363	565,712	0	143,004	708,716	-128,647	-3.42	34.43	41.30
SHAWNEE	089																		
SEAMAN	D0345	3,250.0	3,320.26	2.0	10,795,833	11,011,758	215,925	3,297,797	0	996,098	4,293,895	2,962,830	0	1,114,461	4,077,291	-216,604	-2.19	55.29	61.23
SILVER LAKE	D0372	605.0	4,495.85	2.0	2,726,735	2,781,270	54,535	1,573,639	0	196,262	1,769,901	1,682,128	0	219,583	1,901,711	131,810	12.71	51.95	41.30
AUBURN WASHBURN	D0437	3,935.0	3,195.57	2.0	12,008,960	12,891,243	882,283	3,273,922	169,276	1,310,580	4,753,778	3,286,497	0	1,466,312	4,752,809	-969	-0.01	47.69	57.24
SHAWNEE HEIGHTS	D0450	3,353.0	3,096.85	2.0	10,229,209	10,591,423	362,214	4,141,201	0	1,017,502	5,158,703	4,367,207	0	1,138,408	5,505,615	346,912	4.95	51.26	51.51
TOPEKA PUBLIC S	D0501	14,075.7	3,593.40	1.0	50,649,651	51,156,132	506,481	5,926,178	0	7,927,579	13,853,757	6,348,457	0	8,869,585	15,218,042	1,364,285	2.95	68.00	64.84
SHERIDAN	090																		
HDXIE COMMUNITY	D0412	520.0	4,426.94	2.0	2,332,998	2,379,658	46,660	964,548	0	156,028	1,120,576	875,839	0	174,568	1,050,407	-70,169	-3.14	50.03	57.29
SHERMAN	091																		
GOODLAND	D0352	1,185.0	3,914.10	2.0	4,839,780	4,936,578	96,798	1,699,992	0	346,256	2,046,248	1,475,570	0	387,400	1,862,970	-183,278	-4.00	50.34	58.81
SMITH	092																		
SMITH CENTER	D0237	640.0	4,315.13	2.0	2,773,337	2,828,799	55,462	1,238,193	0	204,354	1,442,547	1,154,953	0	228,637	1,383,590	-58,957	-2.72	48.58	55.85
WEST SMITH COUN	D0238	211.5	5,100.43	2.0	1,086,391	1,108,120	21,729	585,706	0	50,404	636,110	543,655	0	56,393	600,048	-36,062	-5.08	64.37	75.79
STAFFORD	093																		
STAFFORD	D0349	283.0	6,000.94	1.0	1,635,256	1,715,249	79,993	619,987	0	88,951	708,938	599,919	0	99,521	699,440	-9,498	-0.65	56.26	65.12
ST JOHN-HUDSON	D0350	440.0	4,871.41	2.0	2,121,500	2,186,290	64,790	794,127	0	147,944	942,071	738,689	0	165,524	904,213	-37,858	-1.57	47.63	53.62
HACKSVILLE	D0351	284.5	5,965.25	1.0	1,697,114	1,714,084	16,970	175,556	0	93,004	268,560	95,043	0	104,055	199,098	-69,462	-2.27	37.41	41.30
STANTON	094																		
STANTON COUNTY	D0452	510.0	4,726.07	2.0	2,481,186	2,530,810	49,624	0	0	160,353	160,353	0	0	179,631	179,631	19,078	0.29	33.11	33.73
STEVENS	095																		
HOBSCOW PUBLIC S	D0209	159.0	8,390.83	1.0	1,334,142	1,347,484	13,342	0	0	36,983	36,983	0	0	41,378	41,378	4,395	0.06	16.69	16.86
HUGOTON PUBLIC	D0210	900.0	5,057.74	1.0	4,516,560	4,597,488	80,928	0	0	353,002	353,002	0	0	394,948	394,948	41,946	0.21	18.81	19.05
BUNNER	096																		
MELLINGTON	D0353	1,912.0	3,288.00	2.0	6,291,579	6,417,420	125,841	2,728,185	0	556,668	3,284,853	2,987,685	0	622,815	3,610,500	325,647	8.76	60.77	53.00
CONWAY SPRINGS	D0356	477.0	4,723.20	2.0	2,118,827	2,298,024	179,197	1,116,462	0	125,098	1,241,560	1,312,212	0	139,963	1,452,175	210,615	17.78	60.81	58.20
BELLE PLAINE	D0357	712.0	4,335.68	2.0	3,082,669	3,148,742	66,073	2,000,693	0	197,836	2,198,529	2,120,209	0	221,344	2,341,553	143,024	13.10	69.43	59.46
OXFORD	D0358	420.0	4,021.67	2.0	1,701,166	1,735,188	34,022	1,000,094	0	97,448	1,097,542	968,329	0	109,027	1,077,356	-20,186	-1.88	48.96	55.97
ARGONIA PUBLIC	D0359	210.0	4,913.58	2.0	1,100,641	1,122,654	22,013	388,035	0	58,497	446,532	332,243	0	65,448	397,691	-48,841	-4.83	63.44	73.23
CALDWELL	D0360	328.0	4,921.48	2.0	1,624,087	1,656,570	32,483	704,806	0	80,305	785,111	727,406	0	89,847	817,253	32,142	2.73	63.57	63.62
SOUTH HAVEN	D0509	233.0	4,266.75	2.0	994,153	1,014,037	19,884	521,166	0	44,078	565,244	512,487	0	49,316	561,803	-3,441	-0.44	44.53	48.74

1-13

COUNTY NAME DISTRICT NAME	EST ENROLL	(3) X	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE			
			1989-90	1989-90	1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILLI EQUIV 1989	EST 1990	
THOMAS 097																		
BREWSTER D0314	142.5	6,028.77	1.0	859,100	867,691	8,591	46,452	15,166	42,541	104,359	51,545	0	47,596	99,141	-5,218	-0.47	63.24	64.89
COLBY PUBLIC SC D0315	1,253.0	3,981.13	2.0	4,938,595	5,088,120	149,525	1,945,893	0	361,036	2,306,929	1,930,320	0	403,937	2,334,257	27,328	0.68	41.40	45.67
GOLDEN PLAINS D0316	137.5	6,671.24	1.0	950,652	960,158	9,506	212,487	0	47,133	259,620	185,250	0	52,734	237,984	-21,636	-2.41	52.33	57.09
TREGO 098																		
MAKEENEY D0208	620.0	4,307.69	2.0	2,716,000	2,770,316	54,316	1,339,016	0	148,410	1,487,426	1,223,477	0	166,045	1,389,522	-97,904	-4.02	42.73	51.46
WABUNSEE 099																		
ALMA D0329	532.1	4,467.14	2.0	2,376,964	2,424,503	47,539	1,090,055	0	197,607	1,287,662	1,094,158	0	221,088	1,315,246	27,584	1.70	38.82	60.36
WABUNSEE EAST D0330	582.0	4,861.79	2.0	2,827,133	2,886,155	59,022	1,650,692	0	129,607	1,780,299	1,647,033	0	143,008	1,792,041	11,742	0.81	64.22	68.86
WALLACE 100																		
WALLACE COUNTY D0241	286.5	4,586.38	2.0	1,312,163	1,340,279	28,116	426,668	18,105	72,078	516,851	411,049	0	80,643	491,692	-25,159	-1.65	46.08	50.98
WESKAN D0242	100.0	6,491.22	1.0	655,613	662,169	6,556	97,201	69,644	19,726	186,571	153,417	0	22,070	175,487	-11,084	-1.12	52.96	55.44
WASHINGTON 101																		
NORTH CENTRAL D0221	176.0	6,003.53	1.0	1,089,641	1,100,538	10,897	489,483	0	35,522	525,005	443,896	0	39,743	483,639	-41,366	-4.88	41.24	49.83
WASHINGTON SCHD D0222	410.0	4,922.80	2.0	2,060,191	2,101,397	41,206	1,307,911	0	91,122	1,399,033	1,255,721	0	101,950	1,357,671	-41,362	-3.99	49.38	60.58
BARNES D0223	390.0	4,963.60	2.0	1,965,586	2,004,897	39,311	695,326	0	141,359	836,685	624,651	0	158,156	782,807	-53,878	-2.90	57.39	64.33
REPUBLICAN VALL D0224	380.0	5,172.24	1.0	2,012,000	2,032,120	20,120	1,016,743	0	74,898	1,091,641	929,265	0	83,798	1,013,063	-78,578	-4.71	43.00	51.22
WICHITA 102																		
LEDTI D0467	580.0	4,708.36	2.0	2,735,555	2,790,270	54,715	397,279	0	272,027	669,306	430,612	0	304,351	734,963	65,657	2.40	66.19	65.44
WILSON 103																		
ALTONNA-HIDWAY D0387	376.5	5,017.76	2.0	1,946,889	1,985,831	38,942	1,325,537	0	57,287	1,382,824	1,218,623	0	64,094	1,282,717	-100,107	-10.29	34.07	54.25
WEDDESHA D0461	725.0	4,730.76	2.0	3,434,530	3,503,226	68,696	2,409,004	0	138,219	2,547,223	2,371,940	0	154,643	2,526,583	-20,640	-1.50	32.13	41.30
FREDONIA D0484	874.0	4,362.94	2.0	3,843,750	3,920,626	76,876	2,197,339	0	198,231	2,395,570	2,110,468	0	221,786	2,332,254	-63,316	-2.78	54.12	62.74
WOODSON 104																		
WOODSON D0366	570.0	3,858.33	2.0	2,214,681	2,258,977	44,296	1,210,767	0	109,843	1,320,610	1,122,939	0	122,895	1,245,834	-74,776	-3.98	36.51	45.38
WYANDOTTE 105																		
TURNER-KANSAS C D0202	3,800.0	3,444.01	1.0	13,147,845	13,279,331	131,486	7,484,522	0	587,909	8,072,431	6,975,685	0	657,768	7,633,453	-438,978	-5.14	51.02	60.26
PIPER-KANSAS CI D0203	1,050.0	3,992.25	2.0	4,050,137	4,275,705	225,568	2,638,932	0	195,413	2,834,345	2,571,767	0	218,633	2,790,400	-43,945	-2.27	45.41	65.71
BONNER SPRINGS D0204	2,100.0	3,511.98	1.0	7,211,855	7,448,910	237,055	2,892,586	78,049	657,969	3,628,604	2,789,072	0	736,153	3,525,225	-103,379	-1.94	60.56	69.45
KANSAS CITY D0500	21,367.9	3,523.05	2.0	75,818,167	77,334,491	1,516,324	38,923,718	0	6,487,415	45,411,133	37,574,417	0	7,258,291	44,832,708	-578,425	-1.29	35.53	41.86
STATE TOTALS	413,319.1	511.4		1,621,770,104	533,193,649	166,599,995	4,383,454		704,177,098	543,503,760	184,499,999	0	728,003,739	23,826,661	14,884.96	381.17	16,237.51	

1-14

ESTIMATES UNDER SCHOOL DISTRICT EQUALIZATION (a)
AND PROPOSED CHANGES

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

	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	\$ -----	\$ 1,621,770
	-----	12,560
TOTAL	\$ 1,570,498	\$ 1,634,330
General State Aid		
Basic	\$ 533,527	\$ 543,495
Additional Guarantee	4,413	0
SUBTOTAL	\$ 537,940	\$ 543,495
Special Provision/Selected Districts	1,150 (e)	
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	8,032
TOTAL	\$ 539,090	\$ 551,527
Income Tax Rebate	166,600	184,500
TOTAL, General Aid & Rebate	\$ 705,690	\$ 736,027
Transportation Aid	44,500 (d)	46,000
GRAND TOTAL Increase over 1989-90	\$ 750,190	\$ 782,027 31,837
State Aid Ratio (b)	34.3%	33.7%
State Aid and Income Tax Ratio (c)	44.9%	45.0%
Est. Property Tax Increase	\$ 30,530	\$ 30,000
Est. KPERS Requirement	40,863	42,766
Est. KPERS Increase over 1989-90		1,903

- a) Based on latest information available
 b) General state aid divided by general fund budget
 c) General state aid plus income tax rebate divided by
 general fund budgeted)
 d) Based on 96% entitlement
 e) Special Provision for selected school districts with high mill rate
 increases

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

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout: L9047
Date: March 29, 1990

	Current Law	Proposed Plan
Basic Budget Controls	2% - 4.5% plus 1% subject to protest petition*	1% - 2%
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	93.75% of Loss (state aid and income tax rebate)--prorated at 65%	Inc. of 5% per pupil & dec. of 5% per pupil
Local Effort Rate	2.650%	6.154%
District Wealth	Two-year average of assessed and adjusted val. & taxable income***	Assessed valuation
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Same, except included in local effort
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, & bilingual ed.	Same
Enrollment Categories	0-199.9 200-399.9 400-1,799.9 1,800-9,999.9** 10,000 and over	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9** 10,000 and over

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

**95% of 5th enrollment category for budget authority and state aid.

***The 1988 adjusted valuation excludes 50% of merchants' and manufacturers' inventories, 50% of livestock, and 50% of business machinery and equipment. There will be a 75% limit placed on any taxable income increase for 1989-90 only.

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

SPECIAL NOTE: A state aid penalty has been applied to all districts with a projected general fund mill rate for 1990 that is less than 80% of the estimated state median. This penalty decreases state aid by an amount equivalent in dollars to increase the projected mill rate up to 80% of the state median or 41.3 mills.

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	1,634,330
Percent Budget Increase	7.7%	4.1%
General State Aid (including additional guarantee)	539,090	551,527
Income Tax Rebate (a)	166,600	184,500
Ratio of General State Aid and Income Tax Rebate to Budget	44.9%	45.0%
Est. Property Tax Increase (b)	30,530	30,000
Est. Property Tax Rate Increase		2.1 mills
Est. Percent Increase in Teacher Salaries (b)	5.5%	3.6%

General Assumptions

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

(a) Based upon the current law

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

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

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

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

COLUMN EXPLANATION

Column

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

0-399.9 (use 200-399.9 category median)	\$ 5,166
400-1,999.9 (use 200-399.9 category median with linear transition)	\$5,166 - 1.0956 (E-400)
2,000-9,999.9 (use 2,000-9,999.9 category median)	
95% of fifth enrollment category	\$ 3,413
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	PER 1989-90	PER 1989-90 INC	GENERAL FUND BUDGET				ESTIMATED 1990-91				TAX RATE						
					1989-90		1990-91		1990-91		1990-91		1989	1990					
					EST.	DIFF	EST.	DIFF	STATE AID/INCOME	TOTAL STATE AID	STATE AID/INCOME	TOTAL STATE AID	MILL	EST					
ALLEN	001																		
MARSHTON VALLEY	D0256	320.0	4,805.54	2.0	1,535,369	1,568,528	33,159	760,966	0	98,578	859,544	707,550	0	110,292	817,842	-41,702	-3.57	45.01	53.93
IOLA	D0257	1,790.0	3,251.54	2.0	5,777,995	5,936,660	158,665	3,244,409	0	387,874	3,632,283	3,407,828	0	433,964	3,841,792	209,509	7.22	59.43	57.00
HUMBOLDT	D0258	643.0	4,174.21	2.0	2,698,628	2,752,597	53,969	1,723,599	0	139,175	1,862,774	1,638,547	0	155,713	1,794,260	-68,514	-4.21	31.49	42.03
ANDERSON	002																		
GARNETT	D0365	935.0	4,100.35	2.0	4,045,000	4,125,898	80,898	1,804,293	0	283,050	2,087,343	1,756,454	0	316,684	2,073,138	-14,205	-0.43	48.44	52.58
CREBT	D0479	279.5	5,223.61	1.0	1,460,000	1,474,600	14,600	905,433	0	50,306	955,739	863,607	0	56,284	919,891	-35,848	-4.31	45.59	54.02
ATCHISON	003																		
ATCHISON CO COM	D0377	770.0	4,933.35	1.0	3,860,349	3,898,947	38,598	2,000,920	0	166,137	2,167,057	2,053,182	0	185,878	2,239,060	72,003	3.40	62.97	60.63
ATCHISON PUBLIC	D0409	1,750.0	3,399.09	2.0	5,814,141	6,047,373	233,232	2,367,995	0	638,100	3,006,095	2,515,355	0	713,923	3,229,278	223,183	6.58	66.29	67.54
BARBER	004																		
BARBER COUNTY N	D0254	780.0	4,142.81	2.0	3,260,391	3,325,602	65,211	1,210,912	0	229,109	1,440,021	1,099,512	0	256,333	1,355,845	-84,176	-2.23	38.71	44.19
SOUTH BARBER	D0255	301.0	5,165.55	1.0	1,609,068	1,625,301	16,233	373,659	0	94,284	467,943	324,073	0	105,487	429,560	-38,383	-1.73	45.50	48.86
BARTON	005																		
CLAFLIN	D0354	265.0	5,816.40	1.0	1,395,935	1,556,758	160,823	478,383	0	79,784	558,167	496,228	0	89,264	585,492	27,325	1.89	47.30	61.11
ELLINWOOD PUBLI	D0355	560.1	4,795.41	2.0	2,681,113	2,739,628	58,515	1,405,480	0	150,538	1,556,018	1,312,432	0	168,426	1,480,838	-75,160	-3.71	43.31	52.56
GREAT BEND	D0428	3,325.4	3,111.37	2.0	10,373,011	10,580,465	207,454	3,241,993	0	1,265,424	4,507,417	2,983,080	0	1,415,790	4,398,870	-108,547	-1.11	48.10	52.32
HOISINGTON	D0431	730.0	4,324.48	2.0	3,100,655	3,220,008	119,353	1,493,889	0	206,238	1,700,127	1,450,238	0	230,745	1,680,983	-19,144	-0.78	43.61	51.66
BOURBON	006																		
FT SCOTT	D0234	2,020.0	3,106.61	2.0	6,379,726	6,507,324	127,598	2,806,093	0	670,281	3,476,374	2,840,522	0	749,928	3,590,450	114,076	2.76	56.28	56.41
UNIONTOWN	D0235	490.0	4,355.98	2.0	2,180,166	2,223,772	43,606	1,502,268	0	76,009	1,578,277	1,474,072	0	85,041	1,359,113	-19,164	-1.81	35.16	43.57
BROWN	007																		
HIAMATHA	D0415	1,250.0	3,984.38	2.0	4,843,014	5,060,088	237,074	2,348,125	0	326,147	2,674,272	2,403,404	0	364,902	2,768,306	94,034	2.73	52.31	58.44
BROWN COUNTY	D0430	630.0	4,517.12	2.0	2,865,212	2,922,512	57,300	1,833,403	0	128,085	1,961,488	1,760,781	0	143,305	1,904,086	-57,402	-3.95	47.52	58.61
BUTLER	008																		
LEON	D0205	730.0	3,874.04	2.0	2,787,384	2,884,624	97,240	1,609,446	0	138,084	1,747,530	1,629,270	0	154,492	1,783,762	36,232	1.95	40.64	45.47
REMINGTON-WHITE	D0206	489.5	4,998.28	2.0	2,446,658	2,495,593	48,935	979,735	0	141,609	1,121,344	980,363	0	158,436	1,138,799	17,455	0.91	35.25	57.51
CIRCLE	D0375	1,260.0	4,020.60	2.0	5,057,910	5,167,273	109,363	2,115,719	0	289,267	2,404,986	1,994,725	0	323,640	2,288,365	-116,621	-2.38	39.55	45.99
ANDOVER	D0385	1,650.0	3,565.76	2.0	5,776,531	6,001,182	224,651	1,893,136	0	610,638	2,503,774	1,994,433	0	683,198	2,677,631	173,857	4.27	57.05	58.76
ROSE HILL PUBLI	D0394	1,400.0	3,983.53	2.0	5,310,050	5,688,480	378,430	3,257,692	0	336,600	3,594,292	3,587,096	0	376,597	3,963,693	369,401	19.22	64.08	66.02
DOUGLASS PUBLIC	D0396	745.0	4,455.06	2.0	3,237,046	3,385,399	148,353	2,188,198	0	175,500	2,363,698	2,313,450	0	196,354	2,509,804	146,106	13.48	40.28	41.30
AUGUSTA	D0402	2,021.0	3,134.35	2.0	5,986,604	6,461,218	474,614	1,702,496	215,776	677,397	2,595,669	2,125,934	0	757,890	2,883,824	288,155	8.48	88.16	96.45
EL DORADO	D0490	2,020.0	3,190.84	2.0	6,526,534	6,657,082	130,548	1,960,657	0	884,166	2,844,823	1,882,560	0	989,228	2,871,788	26,965	0.47	58.63	61.00
FLINTHILLS	D0492	220.0	5,471.66	1.0	1,258,482	1,271,067	12,585	478,582	0	39,859	518,441	426,510	0	44,595	471,105	-47,336	-4.11	58.31	65.57
CHASE	009																		
CHASE COUNTY	D0284	545.0	4,097.91	2.0	2,247,704	2,292,659	44,955	957,565	0	123,545	1,081,110	882,276	0	138,225	1,020,501	-60,609	-2.66	43.42	49.89

2-4

Y NAME	#	(1) (2) (3)			(4) (5) (6) (7)				(8) (9) (10) (11)				(12) (13) (14) (15)				(16) (17) (18)		
		BUDGET PER-			GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-		
		ENROLL	%	INCL	EST. 1989-90	EST. 1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV 1989	EST 1990	
CHAULTAURIA	010																		
CEDAR VALE	D0285	196.0	3,923.62	2.0	780,800	796,416	15,616	402,181	0	40,935	443,116	368,814	0	45,799	414,613	-28,503	-3.70	34.45	42.47
CHAULTAURIA COUN	D0286	480.0	4,759.39	2.0	2,301,165	2,347,189	46,024	1,433,085	0	84,239	1,517,324	1,292,483	0	94,249	1,386,732	-130,592	-10.21	21.87	41.30
CHEROKEE	011																		
RIVERTON	D0404	685.0	4,424.02	2.0	3,106,989	3,169,129	62,140	2,319,082	0	76,663	2,395,745	2,134,117	0	85,773	2,219,890	-175,855	-11.64	32.44	54.70
COLUMBUS	D0493	1,265.0	3,932.95	2.0	5,006,410	5,106,541	100,131	2,614,122	0	282,411	2,896,533	2,607,693	0	315,969	2,923,662	27,129	0.85	56.03	59.19
GALENA	D0499	730.0	4,507.36	2.0	3,284,062	3,356,182	72,120	2,604,790	0	122,943	2,727,733	2,682,723	0	137,532	2,820,275	92,542	15.67	45.74	41.30
BAKTER SPRINGS	D0508	875.0	4,427.31	2.0	3,922,600	4,001,052	78,452	2,712,161	0	199,439	2,911,600	2,745,384	0	223,138	2,968,522	56,922	4.55	38.89	41.30
CHEYENNE	012																		
CHEYLIN	D0103	213.0	6,619.09	1.0	1,386,700	1,423,965	37,265	0	0	82,882	82,882	0	0	92,731	92,731	9,849	0.51	54.45	56.47
ST FRANCIS COMM	D0297	412.0	4,657.55	2.0	1,951,513	1,990,543	39,030	766,948	0	116,877	883,825	694,839	0	130,765	825,604	-58,221	-3.17	43.03	50.41
CLARK	013																		
HINNEDLA	D0219	195.0	5,124.31	1.8	1,024,862	1,043,532	18,670	272,503	0	69,291	341,794	239,062	0	77,525	316,587	-25,207	-1.88	45.31	49.83
ASHLAND	D0220	247.0	5,573.05	1.0	1,373,758	1,390,309	16,551	0	0	101,489	101,489	0	0	113,549	113,549	12,060	0.42	42.25	42.39
CLAY	014																		
CLAY CENTER	D0379	1,547.5	3,508.50	2.0	5,370,108	5,537,992	167,884	2,299,448	0	447,865	2,747,313	2,415,438	0	501,083	2,916,521	169,208	4.78	49.03	48.96
CLOUD	015																		
CONCORDIA	D0333	1,365.0	3,792.31	2.0	5,087,384	5,280,038	192,654	2,583,723	0	390,452	2,974,175	2,740,739	0	436,848	3,177,587	203,412	6.72	61.07	60.70
SOUTHERN CLOUD	D0334	256.0	5,211.07	1.0	1,344,457	1,357,900	13,443	577,568	28,182	67,207	672,957	578,162	0	75,193	653,355	-19,602	-1.83	38.75	42.94
COFFEY	016																		
LEBO-WAVERLY	D0243	481.0	4,506.15	2.0	2,212,518	2,256,769	44,251	1,363,756	0	131,542	1,495,298	1,321,992	0	147,173	1,469,165	-26,133	-2.05	46.60	54.28
BURLINGTON	D0244	884.6	4,604.99	2.0	3,918,849	4,155,046	236,197	0	0	232,969	232,969	0	0	260,652	260,652	27,683	0.06	7.63	8.24
LERDY-GRIDLEY	D0245	316.0	4,880.47	2.0	1,573,950	1,605,431	31,481	810,951	0	81,053	892,004	739,639	0	90,684	830,323	-61,681	-4.62	42.43	52.20
COMANCHE	017																		
COMANCHE COUNT	D0300	415.0	5,573.68	1.0	2,304,717	2,336,209	31,492	567,977	0	126,348	694,325	520,640	0	141,361	662,001	-32,324	-1.10	46.40	49.37
COMLEY	018																		
CENTRAL	D0462	380.0	4,428.23	2.0	1,718,152	1,752,515	34,363	1,000,285	0	72,180	1,072,465	1,003,778	0	80,757	1,084,535	12,070	1.11	43.51	46.44
UDALL	D0463	365.0	4,467.61	2.0	1,606,106	1,663,290	57,184	981,677	0	101,677	1,083,354	1,041,165	0	113,739	1,154,924	71,570	9.32	61.36	59.96
WINFIELD	D0465	2,363.0	3,166.82	2.0	7,481,931	7,632,868	150,937	2,844,692	0	870,307	3,714,999	2,927,663	0	973,722	3,901,385	186,386	3.59	62.68	61.36
ARKANSAS CITY	D0470	3,170.0	3,186.29	2.0	9,895,981	10,302,563	406,582	4,536,939	0	884,335	5,441,274	4,842,015	0	989,417	5,831,432	390,158	6.68	60.58	61.08
DEXTER	D0471	155.0	6,085.97	1.0	955,498	965,052	9,554	505,234	0	32,052	537,286	503,344	0	35,861	539,205	1,919	0.34	41.56	43.41
CRAWFORD	019																		
NORTHEAST	D0246	587.0	3,829.28	2.0	2,247,787	2,292,746	44,959	1,527,821	0	111,045	1,638,866	1,548,395	0	124,240	1,672,635	33,769	3.57	39.63	41.30
CHEROKEE	D0247	774.0	4,688.34	2.0	3,625,963	3,701,353	75,390	2,272,850	0	153,432	2,426,282	2,308,620	0	171,664	2,480,284	54,002	3.28	53.47	55.38
GIRARD	D0248	1,075.0	3,826.38	2.0	4,119,099	4,201,483	82,384	2,575,438	0	229,715	2,805,153	2,555,786	0	257,011	2,812,797	7,644	0.37	36.30	41.30
FRONTENAC PUBLI	D0249	471.0	4,328.71	2.0	2,038,823	2,079,597	40,774	1,306,294	0	115,797	1,420,091	1,326,291	0	127,319	1,453,610	33,519	3.83	40.18	41.30
PITTSBURG	D0250	2,745.0	3,090.82	2.0	8,617,215	8,789,560	172,345	3,274,723	0	1,018,031	4,292,754	3,298,858	0	1,139,000	4,437,858	145,104	2.59	53.90	54.18

2-5

Y NAME	#	BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-			
		EST	X	1989-90	1989-90	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST	
		ENROLL	INC	1989-90	1989-90	1990-91	(5 - 4)	AID	GUARANTEE	AID/	STATE/	AID	GUARANTEE	AID/	STATE/	(14 - 10)	EQUIV	1989	1990

DECATUR	020																		
OVERLIN	D0294	605.0	4,373.81	2.0	2,530,251	2,499,080	168,829	947,220	0	158,844	1,104,064	1,036,847	0	177,719	1,214,566	108,502	4.53	46.51	50.48
PRAIRIE HEIGHTS	D0295	121.0	5,580.37	1.0	683,595	690,431	6,836	262,990	0	25,188	288,178	249,942	0	28,181	278,123	-10,055	-1.73	61.35	65.38
DICKINSON	021																		
SOLOMON	D0392	327.0	5,765.85	1.0	1,873,901	1,904,288	30,387	930,763	0	80,497	1,011,260	977,668	0	90,062	1,067,730	56,470	5.12	52.99	49.67
ABILENE	D0435	1,370.0	3,798.45	2.0	5,153,738	5,307,935	154,217	2,410,149	0	450,729	2,860,878	2,528,847	0	504,288	3,033,135	172,257	5.36	58.94	58.08
CHAPMAN	D0473	1,195.0	3,817.99	2.0	4,623,587	4,716,058	92,471	2,207,267	0	224,651	2,431,918	2,118,792	0	251,345	2,370,137	-61,781	-1.69	50.40	56.32
RURAL VISTA	D0481	362.0	5,014.12	2.0	1,817,620	1,853,970	36,350	891,015	0	83,662	974,677	850,140	0	93,603	943,743	-30,934	-2.34	53.42	60.57
HERINGTON	D0487	578.5	4,053.44	2.0	2,340,863	2,391,814	50,951	1,300,920	0	145,141	1,646,061	1,511,147	0	162,388	1,673,535	27,474	2.34	53.08	55.83
DONIPHAN	022																		
MATHENA	D0406	520.0	4,444.36	2.0	2,271,093	2,463,370	192,277	1,621,442	0	98,913	1,720,355	1,781,639	0	110,666	1,892,305	171,950	24.28	35.11	41.30
HIGHLAND	D0425	271.0	5,385.16	1.0	1,480,919	1,495,728	14,809	879,944	0	60,207	940,151	905,439	0	67,361	972,800	32,649	4.77	47.98	44.20
TROY PUBLIC SCH	D0429	371.0	4,672.98	2.0	1,750,300	1,785,508	35,008	1,171,939	0	90,858	1,262,797	1,155,662	0	101,654	1,257,316	-5,481	-0.90	31.96	41.30
MIDWAY SCHOOLS	D0433	195.0	5,252.42	1.0	1,081,999	1,092,818	10,819	428,820	0	57,725	486,545	419,007	0	64,584	483,591	-2,954	-0.38	54.19	56.50
ELWOOD	D0486	240.0	4,846.16	2.0	1,236,005	1,260,724	24,719	886,603	0	29,042	915,645	789,424	0	32,493	821,917	-98,728	-12.71	41.95	64.61
DOUGLAS	023																		
BALDWIN CITY	D0348	985.0	4,225.10	2.0	4,069,190	4,244,956	175,766	2,172,474	0	249,183	2,421,657	2,321,756	0	278,793	2,600,549	178,892	8.70	57.03	57.20
EUDORA	D0491	820.0	4,608.33	2.0	3,734,610	3,854,426	119,816	2,370,619	0	202,432	2,573,051	2,507,215	0	226,486	2,733,701	160,650	13.52	58.22	53.75
LAWRENCE	D0497	8,225.0	3,618.28	1.0	29,070,359	30,057,934	987,575	2,445,997	814,339	3,091,503	7,151,839	3,333,728	0	4,353,916	7,687,644	535,805	1.88	60.09	62.12
EDWARDS	024																		
KINGSLEY-OFFERLE	D0347	404.2	5,224.48	1.0	2,111,735	2,132,850	21,115	655,330	0	224,608	879,938	634,587	0	251,297	885,884	5,946	0.34	62.85	63.68
LEWIS	D0502	177.0	5,314.48	1.0	938,006	950,069	12,063	191,883	0	74,917	266,800	170,338	0	83,819	254,177	-12,623	-0.82	40.23	42.35
ELK	025																		
WEST ELK	D0282	450.0	5,093.51	1.3	2,315,000	2,344,016	29,016	1,193,943	0	104,877	1,298,820	1,109,480	0	117,339	1,226,819	-72,001	-4.80	31.95	41.30
ELK VALLEY	D0283	175.0	5,188.03	1.0	915,688	924,844	9,156	395,869	0	28,124	623,993	576,795	0	31,466	608,261	-15,732	-3.23	50.80	57.92
ELLIS	026																		
ELLIS	D0388	360.0	5,268.72	1.0	1,930,987	1,950,297	19,310	874,169	0	96,437	970,606	797,826	0	107,896	905,722	-64,884	-4.10	42.38	49.72
VICTORIA	D0432	386.0	4,470.20	2.0	1,774,669	1,810,161	35,492	992,666	0	79,748	1,072,414	901,339	0	89,224	990,563	-81,851	-4.12	29.57	41.88
HAYS	D0489	3,490.0	3,129.04	2.0	10,358,622	11,138,754	580,132	2,980,260	0	1,100,377	4,080,637	3,167,567	0	1,231,131	4,398,698	318,061	3.05	53.14	56.79
ELLSWORTH	027																		
ELLSWORTH	D0327	750.0	4,657.94	2.0	3,450,138	3,563,323	113,187	1,856,707	0	208,792	2,065,499	1,962,397	0	233,602	2,195,999	130,500	6.68	64.06	62.98
LORRAINE	D0328	480.0	5,653.88	1.0	2,807,719	2,835,795	28,076	190,006	0	127,630	317,636	148,871	0	142,796	291,667	-25,969	-0.76	66.38	68.53
FINNEY	028																		
HOLDING	D0363	700.0	4,991.36	1.0	3,291,799	3,528,989	237,090	0	0	90,655	90,655	0	0	101,427	101,427	10,772	0.10	30.72	33.96
GARDEN CITY	D0457	6,225.0	3,166.93	2.0	19,246,064	20,108,431	862,365	7,758,983	0	1,749,562	9,508,545	7,921,562	0	1,957,456	9,879,018	370,473	2.25	50.10	54.40
FORD	029																		
SPEARVILLE-MIND	D0381	246.0	4,938.43	2.0	1,214,854	1,239,151	24,297	618,373	0	64,201	682,574	624,655	0	71,830	696,485	13,911	1.64	44.10	45.81
DODGE CITY	D0443	4,170.0	3,110.16	2.0	12,974,020	13,233,500	259,480	4,224,997	0	1,536,209	5,761,206	3,815,956	0	1,718,751	5,534,707	-226,499	-1.87	51.51	56.83
BUCKLIN	D0459	305.0	3,983.32	2.0	1,179,063	1,239,212	60,149	572,719	0	74,750	647,469	550,164	0	83,632	633,796	-13,673	-1.06	33.80	42.07

2-6

COUNTY NAME (ACT NAME)	#	BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-	
		EST	X	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	ESTI	
		9-20-90	1989-90	1989-90	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	AID	GUARANTEE	INCOME	AID	(14 - 10)	1989	1990

FRANKLIN	030																
WEST FRANKLIN	D0287	786.0	4,470.36	2.0	3,433,238	3,583,979	150,741	2,135,890	0	129,272	2,265,162	2,274,462	0	144,633	2,419,095	153,933	9.43 47.69 48.03
CENTRAL HEIGHTS	D0288	500.0	4,331.71	2.0	2,220,000	2,264,399	44,399	1,459,499	0	107,806	1,567,305	1,424,885	0	120,616	1,545,501	-21,804	-2.10 32.34 41.30
MILLSVILLE	D0289	733.0	4,483.48	2.0	3,188,201	3,352,119	163,918	1,882,436	0	195,738	2,078,174	2,030,282	0	218,997	2,249,279	171,105	12.03 57.34 57.25
OTTAWA	D0290	2,270.0	3,080.69	2.0	6,819,112	7,133,021	313,909	3,150,478	0	631,893	3,782,371	3,365,874	0	706,979	4,072,853	290,482	7.04 56.41 57.36
GEARY	031																
JUNCTION CITY	D0475	6,868.0	3,248.07	2.0	21,946,579	22,753,890	807,311	13,010,673	0	844,477	13,855,150	13,590,056	0	944,823	14,534,879	679,729	8.34 45.54 48.32
GOVE	032																
GRINNELL PUBLIC	D0291	141.5	6,864.19	1.0	998,740	1,008,727	9,987	288,917	0	40,190	329,107	259,090	0	44,966	304,056	-25,051	-2.88 66.07 71.64
GRAINFIELD	D0292	186.0	6,299.38	1.0	1,224,600	1,236,945	12,245	367,382	0	50,741	418,123	323,282	0	56,770	380,052	-38,071	-3.54 61.25 67.72
QUINTER PUBLIC	D0293	355.5	4,580.25	2.0	1,628,278	1,660,846	32,568	873,444	0	79,568	953,012	816,337	0	89,023	905,360	-47,652	-3.60 45.98 54.48
GRAHAM	033																
WEST GRAHAM-NOR	D0280	118.5	7,556.53	1.0	914,340	923,484	9,144	263,830	0	28,409	292,239	240,105	0	31,785	271,890	-20,349	-2.43 54.58 59.48
HILL CITY	D0281	524.5	5,130.97	1.0	2,660,409	2,718,106	57,697	1,267,250	0	124,268	1,391,518	1,198,202	0	139,034	1,337,236	-54,282	-2.42 47.78 54.82
GRANT	034																
ULYSSES	D0214	1,625.0	3,773.67	2.0	5,946,176	6,254,853	308,677	0	0	427,490	427,490	0	0	478,287	478,287	50,797	0.27 28.30 30.33
GRAY	035																
CIMARRON-ENSIGN	D0102	565.0	4,824.00	2.0	2,737,622	2,792,372	54,750	1,151,267	0	164,613	1,315,880	1,079,571	0	184,173	1,263,744	-32,136	-2.31 45.27 51.85
MONTEZUMA	D0371	205.0	5,573.72	1.0	1,189,990	1,201,890	11,900	344,853	0	83,231	428,084	297,366	0	93,121	390,487	-37,597	-3.35 61.01 67.00
COPELAND	D0476	125.0	8,187.78	1.0	1,023,473	1,033,708	10,235	0	0	55,262	55,262	0	0	61,829	61,829	6,567	0.57 85.59 85.94
INGALLS	D0477	230.0	5,256.85	1.0	1,185,420	1,221,167	35,747	462,693	0	48,732	511,425	441,026	0	54,523	495,549	-15,876	-1.29 42.08 48.08
GREELEY	036																
GREELEY COUNTY	D0200	346.0	4,805.44	2.0	1,689,111	1,722,895	33,784	125,983	0	115,661	241,644	96,563	0	129,405	225,968	-15,676	-0.61 48.75 51.41
GREENWOOD	037																
MADISON-VIRGIL	D0386	275.5	5,342.47	1.0	1,541,302	1,556,714	15,412	849,966	0	69,151	919,117	764,188	0	77,368	841,356	-77,561	-7.81 41.17 54.16
EUREKA	D0389	750.0	4,910.78	1.0	3,485,537	3,722,397	36,860	1,908,589	0	198,829	2,107,418	1,900,337	0	222,455	2,122,792	15,374	0.70 53.01 54.20
HAMILTON	D0390	127.5	5,564.36	1.0	703,891	716,550	12,659	314,349	0	16,943	331,292	298,258	0	18,956	317,214	-14,078	-2.02 45.68 51.15
HAMILTON	038																
SYRACUSE	D0494	407.0	5,063.95	2.0	2,028,112	2,102,249	74,137	0	0	188,652	188,652	0	0	211,069	211,069	22,417	0.57 41.28 43.12
HARPER	039																
ANTHONY-HARPER	D0361	1,050.5	4,074.75	2.0	4,274,412	4,366,141	91,729	1,577,651	0	306,529	1,884,180	1,449,570	0	342,953	1,792,523	-91,657	-2.26 51.66 57.92
ATTICA	D0511	210.0	5,171.46	1.0	1,124,793	1,136,039	11,246	530,470	0	52,814	583,284	475,921	0	59,090	535,011	-48,273	-4.16 48.17 55.27
HARVEY	040																
BURRTON	D0369	296.0	5,034.45	2.0	1,489,694	1,520,001	30,307	845,339	0	74,597	919,936	790,773	0	83,461	874,234	-45,702	-4.70 47.42 58.36
NEWTON	D0373	3,245.0	3,187.33	2.0	10,227,505	10,549,755	322,250	3,813,050	0	1,150,909	4,963,959	3,983,281	0	1,287,667	5,270,948	306,989	4.74 66.85 66.98
BEDGWICK PUBLIC	D0439	415.0	5,195.23	1.0	2,067,700	2,177,580	109,880	1,294,025	0	135,297	1,429,322	1,413,518	0	151,374	1,564,892	135,570	19.69 48.73 44.33
HALSTEAD	D0440	750.0	4,699.32	2.0	3,515,091	3,594,983	79,892	1,917,889	0	191,768	2,109,657	1,934,925	0	214,555	2,149,510	39,853	1.96 56.13 58.91
HESSTON	D0460	725.0	4,675.76	2.0	3,371,220	3,457,728	86,508	1,740,988	0	214,928	1,955,916	1,738,033	0	240,467	1,978,500	22,584	1.05 50.42 54.61

2-7

COUNTY NAME (RICT NAME)	#	(1) - BUDGET PER-			(4) - GENERAL FUND BUDGET					(9) - 1989-90					(11) - ESTIMATED 1990-91				(15) - TAX RATE-		
		EST ENROLL	X	INC	EST. 1989-90	EST. 1990-91	DIFF (5 - 4)	BASIC AID	ADDITIONAL AID	GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL AID	GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV	EST 1989	EST 1990
HASKELL	041																				
SUBLETTA	D0374	515.0	4,481.36	2.0	2,265,327	2,354,060	88,733	138,938	23,841	181,788	344,567	5,213	0	203,389	208,602	-135,965	-2.78	34.84	41.30		
SATANTA	D0507	360.0	5,941.73	1.0	2,115,851	2,160,414	44,563	0	0	134,050	134,050	0	0	149,979	149,979	15,929	0.19	22.94	23.40		
HODGEMAN	042																				
JETHORE	D0227	244.0	5,561.58	1.0	1,309,751	1,370,597	60,846	287,627	24,872	82,412	394,911	296,500	0	92,205	388,703	-6,206	-0.41	52.13	58.56		
HANSTON	D0228	153.0	6,428.19	1.0	967,442	993,348	25,906	350,225	0	30,675	380,900	333,545	0	34,320	367,865	-13,035	-1.38	49.08	54.98		
JACKSON	043																				
NORTH JACKSON	D0335	420.0	5,155.75	1.0	2,139,638	2,187,070	47,432	1,398,927	5,562	78,215	1,482,704	1,424,196	0	87,509	1,511,705	29,001	3.30	38.18	41.30		
HOLTON	D0336	1,015.0	4,254.23	2.0	3,975,581	4,404,400	428,819	2,381,740	0	248,167	2,629,907	2,721,610	0	277,656	2,999,266	369,359	21.84	50.20	57.08		
HAYETTA	D0337	765.5	4,529.83	2.0	3,472,113	3,541,560	69,447	2,251,703	41,118	162,612	2,455,433	2,302,206	0	181,935	2,484,141	28,708	2.67	35.94	41.30		
JEFFERSON	044																				
VALLEY FALLS	D0338	486.0	4,116.10	2.0	1,992,194	2,040,432	48,238	1,383,760	0	103,169	1,486,929	1,403,389	0	115,428	1,518,817	31,888	4.27	38.13	41.30		
JEFFERSON COUNT	D0339	460.0	4,909.80	2.0	2,189,773	2,303,680	113,907	1,461,737	0	88,833	1,550,570	1,579,814	0	99,389	1,679,203	128,633	14.32	43.10	41.67		
JEFFERSON WEST	D0340	700.0	4,872.70	1.0	3,381,655	3,445,001	63,346	1,923,102	0	235,288	2,158,390	2,022,655	0	263,246	2,285,901	127,511	9.95	49.07	41.84		
OSKALOUSA PUBLI	D0341	562.0	4,473.68	2.0	2,449,342	2,564,490	115,148	1,501,381	0	128,613	1,629,994	1,612,920	0	143,896	1,756,816	126,822	11.89	60.94	60.01		
MCLOUTH	D0342	529.5	4,649.26	2.0	2,415,288	2,511,021	95,733	1,523,232	0	119,168	1,642,400	1,580,593	0	133,328	1,713,921	71,521	6.47	37.79	41.30		
PERRY PUBLIC SC	D0343	875.0	4,303.08	2.0	3,752,286	3,840,498	88,212	2,020,383	0	254,636	2,275,019	2,112,089	0	284,893	2,396,982	121,963	6.34	54.24	51.72		
JEWELL	045																				
WHITE ROCK	D0104	179.0	7,730.33	1.0	1,383,729	1,397,566	13,837	343,026	19,230	50,713	412,969	335,580	0	56,739	392,319	-20,650	-1.81	60.85	65.02		
HANKATO	D0278	285.0	5,117.04	2.0	1,504,411	1,533,992	29,581	912,604	0	72,374	984,978	898,282	0	80,974	979,256	-5,722	-0.74	60.97	67.38		
JEWELL	D0279	187.5	5,820.73	1.0	1,155,414	1,166,970	11,556	510,172	0	56,219	566,391	445,354	0	62,899	508,253	-58,138	-6.59	38.62	69.56		
JOHNSON	046																				
SOUTHEAST JOHN	D0229	9,025.0	4,322.21	1.0	35,500,000	39,398,006	3,898,006	1,249,076	2,345,316	3,273,849	6,868,241	3,506,672	0	3,662,869	7,169,541	301,300	0.62	54.26	65.15		
SPRING HILL	D0230	1,250.0	4,000.15	2.0	4,863,383	5,100,188	236,805	2,440,837	0	354,063	2,794,900	2,621,053	0	396,135	3,017,188	222,288	9.82	74.09	75.42		
GARDNER-EDGERTO	D0231	1,629.5	3,738.36	2.0	6,091,652	6,213,495	121,843	1,876,862	287,746	567,108	2,731,716	1,960,630	0	634,495	2,595,125	-136,591	-2.22	67.54	73.26		
DESOTO	D0232	1,740.0	3,577.85	2.0	6,090,215	6,349,973	259,758	2,441,668	97,154	398,631	2,937,453	2,498,721	0	445,999	2,944,720	7,267	0.16	52.53	60.67		
OLATHE	D0233	14,088.0	4,039.37	1.0	53,800,000	57,475,659	3,675,659	18,193,062	0	4,823,282	23,016,344	20,108,720	0	5,396,415	23,505,135	2,488,791	6.15	62.42	66.97		
SHAWNEE MISSION	D0512	28,885.3	3,972.25	1.0	114,739,717	115,886,957	1,147,240	0	0	33,924,847	33,924,847	0	0	37,956,015	37,956,015	4,031,168	2.76	41.14	37.54		
KEARNY	047																				
LAKIN	D0215	700.0	4,926.77	1.0	3,198,950	3,483,228	284,278	0	0	193,984	193,984	0	0	217,034	217,034	23,050	0.17	21.67	24.50		
DEERFIELD	D0216	252.0	5,462.28	1.0	1,368,300	1,390,259	21,959	0	3,938	51,396	55,334	0	0	57,503	57,503	2,169	0.04	24.08	24.65		
KINCHAM	048																				
KINCHAM	D0331	1,080.0	4,328.11	2.0	4,571,353	4,767,844	196,491	1,265,206	0	328,760	1,593,966	1,180,563	0	367,825	1,548,388	-45,578	-0.86	49.90	56.40		
CUNNINGHAM	D0332	325.0	6,186.23	1.0	1,948,662	2,030,629	81,967	232,534	0	75,959	308,493	217,386	0	84,985	302,371	-6,122	-0.20	53.02	57.30		
KIDWA	049																				
GREENSBURG	D0422	405.0	4,513.07	2.0	1,825,536	1,864,349	38,813	768,251	0	138,531	906,782	707,365	0	154,992	862,357	-44,425	-2.13	35.78	41.30		
MULLINVILLE	D0424	106.0	9,138.63	1.0	1,023,527	1,033,762	10,235	49,251	0	30,095	79,346	37,669	0	33,671	71,340	-8,006	-0.62	62.57	64.54		
HAVILAND PUBLIC	D0474	163.0	7,070.21	1.0	1,124,163	1,163,968	39,805	348,248	0	40,771	389,019	333,249	0	45,616	378,865	-10,154	-0.85	56.36	62.42		

8
-
2

DISTRICT NAME	EST ENROLL	BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-			
		1989-90	1989-90	1989-90	1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	HILL EQUIV	ESTI 1989	ESTI 19901	
		INC	INC	INC	INC	INC	INC	INC	INC	INC	INC	INC	INC	INC	INC	INC	INC	INC	INC
LABETTE																			
LABETTE COUNTY	050																		
PARSONS	D0503	1,880.0	3,263.54	2.0	6,257,515	6,382,660	125,145	2,997,976	0	647,545	3,645,521	3,028,637	0	724,490	3,753,127	107,606	3.44	70.22	70.59
OSMEO	D0504	439.5	5,041.39	2.0	2,314,089	2,362,942	48,853	1,569,435	0	107,464	1,676,899	1,538,844	0	120,234	1,659,078	-17,821	-1.73	38.92	48.03
CHETOPA	D0505	316.0	5,036.18	2.0	1,588,916	1,623,260	34,344	1,172,842	0	52,642	1,225,484	1,190,727	0	58,897	1,249,624	24,140	4.44	39.86	42.74
LABETTE COUNTY	D0506	1,625.5	3,530.52	2.0	5,737,440	5,853,637	116,197	3,379,274	0	306,226	3,685,500	3,528,113	0	342,614	3,870,727	185,227	6.48	47.17	43.77
LANE																			
HEALY PUBLIC SC	D0468	111.5	6,257.22	1.0	691,423	704,657	13,234	31,293	0	83,107	114,400	16,681	0	92,982	109,663	-4,737	-0.53	51.58	54.17
DIGHTON	D0482	390.0	4,866.41	2.0	1,886,707	1,935,859	49,152	598,998	0	130,354	729,352	581,149	0	145,843	696,992	-32,360	-1.63	50.93	56.66
LEAVENWORTH																			
EASTON	D0449	660.0	4,108.70	2.0	2,682,982	2,765,974	82,992	1,483,131	0	132,496	1,615,627	1,564,353	0	148,240	1,714,593	98,966	7.01	64.77	63.40
LEAVENWORTH	D0453	4,295.1	3,147.89	2.0	13,426,047	13,790,922	364,875	5,070,005	0	1,370,797	6,440,802	5,276,693	0	1,533,684	6,810,377	369,575	3.82	54.05	53.80
BASEHOR-LINWOOD	D0458	1,264.0	4,114.30	2.0	4,996,822	5,304,490	307,668	2,218,865	0	361,601	2,580,466	2,415,346	0	404,569	2,819,915	239,449	9.84	57.16	61.77
TONGANOXIE	D0464	1,350.0	3,956.81	2.0	5,205,184	5,448,533	243,349	2,690,505	0	345,591	3,034,096	2,884,849	0	386,656	3,271,505	235,409	9.36	53.26	54.13
LANSING	D0469	1,675.0	3,858.69	1.0	6,160,393	6,327,944	367,551	3,549,041	0	306,353	3,835,594	3,904,436	0	342,980	4,247,416	391,822	14.02	46.26	45.93
LINCOLN																			
LINCOLN	D0298	424.5	4,922.03	2.0	2,089,401	2,131,190	41,789	982,002	0	120,555	1,102,557	962,142	0	134,880	1,097,022	-5,535	-0.33	45.52	49.67
SYLVAN GROVE	D0299	210.0	4,496.00	2.0	975,631	995,145	19,514	475,335	0	39,698	515,053	429,100	0	44,415	473,515	-41,538	-4.44	41.62	50.80
LINN																			
PLEASANTON	D0344	400.0	5,067.64	2.0	2,152,228	2,195,270	43,042	1,575,464	0	72,651	1,648,115	1,548,589	0	81,284	1,629,873	-18,242	-2.69	36.34	49.22
JAYHAWK	D0346	540.0	4,466.94	2.0	2,459,049	2,508,232	49,183	1,373,712	0	103,018	1,476,730	1,405,730	0	115,259	1,520,989	44,259	2.94	47.69	48.21
PRAIRIE VIEW	D0362	840.0	4,630.68	2.0	3,840,220	3,967,564	127,344	0	29,198	176,845	206,043	0	197,859	197,859	-8,184	-0.08	32.92	34.73	
LOGAN																			
DAKLEY	D0274	480.0	4,949.76	2.0	2,339,752	2,423,405	83,653	729,264	0	144,199	873,463	681,267	0	161,334	842,601	-30,862	-1.22	54.00	60.45
TRIPLAINS	D0275	111.5	7,264.89	1.0	799,116	818,113	18,997	0	2,318	26,485	28,803	0	29,632	29,632	829	0.07	61.57	63.89	
LYON																			
NORTH LYON COUN	D0251	698.0	4,261.65	2.0	2,968,237	3,034,122	65,885	1,712,339	0	139,411	1,851,950	1,677,097	0	155,977	1,833,074	-18,876	-0.99	48.98	55.29
SOUTHERN LYON C	D0252	530.0	4,470.29	2.0	2,353,609	2,416,641	63,032	1,302,929	0	126,705	1,429,634	1,303,954	0	141,761	1,445,715	16,081	1.08	51.83	56.32
EMFORIA	D0253	4,550.0	3,115.74	2.0	14,176,612	14,460,128	283,516	5,954,827	0	1,466,617	7,421,444	6,151,595	0	1,640,890	7,792,485	371,041	4.07	62.22	60.56
MARION																			
CENTRE	D0397	300.0	5,393.70	1.0	1,651,013	1,667,523	16,510	762,354	0	66,367	828,921	697,527	0	74,253	771,780	-57,141	-4.43	34.89	42.81
PEABODY-BURNS	D0398	390.0	5,063.24	2.0	2,043,019	2,083,876	40,857	1,128,132	0	107,627	1,235,759	1,133,715	0	120,416	1,254,131	18,372	1.56	52.51	55.18
MARION	D0408	574.0	4,607.66	2.0	2,635,583	2,697,691	62,108	1,399,027	0	177,845	1,576,872	1,462,521	0	198,978	1,661,499	84,627	5.53	52.34	50.23
DURHAM-HILLSBOR	D0410	593.0	4,852.73	2.0	2,858,260	2,935,220	76,960	1,397,194	0	179,886	1,577,080	1,421,711	0	201,261	1,622,972	45,892	2.42	49.69	52.01
GOESSEL	D0411	263.0	4,936.75	2.0	1,207,035	1,324,334	117,299	719,752	0	51,522	771,274	808,628	0	57,644	866,272	94,998	13.93	53.39	59.39
MARSHALL																			
MARYSVILLE	D0364	975.0	3,981.90	2.0	3,886,330	3,964,063	77,733	1,675,936	0	339,785	2,015,721	1,730,004	0	380,160	2,110,164	94,443	3.26	57.50	56.50
VERMILLION	D0380	604.0	4,622.41	2.0	2,752,648	2,847,775	95,127	1,530,565	0	128,205	1,658,770	1,509,521	0	143,439	1,652,960	-5,810	-0.32	41.72	49.67
AXTELL	D0488	331.0	5,053.13	2.0	1,659,952	1,706,037	46,085	850,211	0	80,483	930,694	800,840	0	90,047	890,887	-39,807	-3.26	49.19	59.17
VALLEY HEIGHTS	D0498	438.0	4,370.42	2.0	1,866,171	1,952,530	86,359	1,115,394	0	99,349	1,214,743	1,169,511	0	111,154	1,280,665	65,922	6.09	52.68	55.76

6-9

COUNTY NAME SRICT NAME	EST \$	(1)	(2)	(3)	GENERAL FUND BUDGET				ESTIMATED 1990-91				TAX RATE				
					1989-90		1990-91		1989-90		1990-91		DIFF (14 - 10)	MILL EQUIV 1989	EST 1990		
					EST.	ENROLL	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL				BASIC	ADDITIONAL
MCPHERSON	059																
LINDSBORG	D0400	945.0	4,171.72	2.0	3,525,100	3,595,402	70,502	1,586,721	0	236,256	1,822,977	1,645,458	0	264,329	1,909,787	86,810	3.25 60.53 59.59
MCPHERSON	D0418	2,415.0	3,268.89	2.0	7,756,090	8,052,262	296,172	1,586,258	0	977,577	2,563,835	1,646,266	0	1,093,739	2,740,005	176,170	2.23 57.94 59.96
CANTON-CALVA	D0419	400.0	4,997.96	2.0	2,011,678	2,051,913	40,235	958,616	0	133,047	1,091,663	964,068	0	148,856	1,112,924	21,261	1.55 39.45 41.30
HOUNDRIIDGE	D0423	425.0	4,795.95	2.0	2,050,270	2,091,274	41,004	749,238	0	193,451	942,689	748,431	0	216,438	964,869	22,180	1.33 60.76 62.13
INMAN	D0448	410.0	5,044.79	2.0	2,070,888	2,112,306	41,418	1,037,188	0	123,183	1,160,371	1,008,277	0	137,820	1,146,097	-14,274	-1.03 49.22 54.77
MEADE	060																
FOWLER	D0225	144.0	6,669.75	1.0	959,777	970,049	10,272	152,319	0	49,815	202,134	136,426	0	55,734	192,160	-9,974	-0.92 60.29 62.81
MEADE	D0226	403.5	4,843.76	2.0	1,954,456	1,993,548	39,092	47,905	0	124,462	172,367	24,494	0	139,251	163,745	-8,622	-0.20 40.26 41.82
MIAMI	061																
OBAMA/TORIE	D0367	1,120.0	3,950.52	2.0	4,396,537	4,513,074	116,537	2,688,767	0	257,234	2,946,001	2,825,225	0	287,800	3,113,025	167,024	8.55 48.35 44.81
PAOLA	D0368	1,627.0	3,797.07	2.0	6,001,264	6,301,387	300,123	2,010,463	0	580,508	2,590,971	2,151,061	0	649,488	2,800,549	209,578	5.38 64.74 68.18
LOUISBURG	D0416	1,102.0	4,151.86	2.0	4,448,721	4,666,860	218,139	2,129,198	0	322,567	2,451,765	2,286,734	0	360,894	2,647,630	195,865	7.74 52.01 53.61
MITCHELL	062																
WACONDA	D0272	548.5	4,391.78	2.0	2,496,725	2,546,664	49,939	1,178,798	972	136,523	1,316,293	1,229,356	0	152,746	1,382,102	65,809	4.18 47.12 45.68
BELOIT	D0273	775.0	4,592.17	2.0	3,556,632	3,630,108	73,476	1,479,442	0	282,300	1,761,742	1,535,176	0	315,845	1,851,021	89,279	3.61 46.76 45.72
MONTGOMERY	063																
CANEY VALLEY	D0436	738.0	4,772.22	1.0	3,669,837	3,706,534	36,697	2,484,433	0	147,070	2,631,503	2,414,548	0	164,546	2,579,094	-52,409	-3.26 38.75 44.39
COFFEYVILLE	D0445	2,710.0	3,354.27	2.0	9,097,122	9,279,070	181,948	4,239,062	0	879,074	5,118,136	4,293,542	0	983,531	5,277,073	158,937	2.72 53.16 53.43
INDEPENDENCE	D0446	2,350.0	3,131.20	2.0	7,381,813	7,529,431	147,618	3,051,564	0	706,166	3,757,730	3,142,970	0	790,077	3,933,047	175,317	3.21 54.39 53.44
CHERRYVALE	D0447	627.0	4,775.13	2.0	2,994,006	3,053,885	59,879	2,188,345	0	113,111	2,301,456	2,160,768	0	126,552	2,287,320	-14,136	-1.50 30.12 41.30
MORRIS	064																
MORRIS COUNTY	D0417	1,035.0	4,035.98	2.0	4,138,896	4,260,785	121,889	2,212,271	0	272,317	2,484,588	2,142,884	0	304,675	2,447,539	-37,029	-1.26 37.46 45.09
MORTON	065																
ROLLA	D0217	220.0	7,114.95	1.0	1,529,715	1,580,942	51,227	0	0	58,801	58,801	0	0	65,788	65,788	6,987	0.11 21.98 23.03
ELKHART	D0218	583.0	4,961.31	1.5	2,795,697	2,936,419	140,722	610,206	0	211,235	821,461	571,033	0	236,358	807,391	-14,070	-0.32 39.45 44.49
MEMPHIS	066																
SABETHA	D0441	1,006.1	4,285.22	2.0	4,311,359	4,397,583	86,224	2,306,251	0	304,232	2,610,483	2,314,007	0	340,383	2,654,390	43,907	1.68 51.11 53.25
MEMPHIS VALLEY S	D0442	380.0	5,662.42	1.0	2,129,638	2,173,235	43,597	871,195	0	162,865	1,034,060	831,261	0	182,218	1,013,479	-20,581	-1.36 43.50 49.32
B & B	D0451	226.0	5,742.60	1.0	1,254,759	1,310,807	56,048	830,073	0	31,105	861,178	811,398	0	34,801	846,199	-14,979	-2.30 33.04 49.00
NEEDHO	067																
ERIE-ST PAUL	D0101	1,095.0	4,230.84	2.0	4,617,967	4,725,429	107,462	2,734,046	0	224,946	2,958,992	2,865,227	0	251,676	3,116,903	157,911	7.10 46.16 43.07
CHANUTE PUBLIC	D0413	1,816.0	3,435.88	2.0	6,411,005	6,539,228	128,223	2,927,023	0	509,431	3,436,454	2,962,249	0	569,965	3,532,214	95,760	2.75 66.33 67.43
NESS	068																
NESS TRES LA GO	D0301	80.0	8,960.59	1.0	761,650	769,267	7,617	49,801	3,569	22,346	75,716	42,698	0	25,001	67,699	-8,017	-0.89 67.66 70.08
SNOKY HILL	D0302	195.0	5,569.85	1.0	1,105,615	1,116,672	11,057	436,374	0	53,574	489,948	397,303	0	59,940	457,243	-32,705	-2.78 44.32 49.45
NESS CITY	D0303	332.0	5,189.18	1.0	1,730,590	1,747,897	17,307	465,571	0	136,388	601,959	416,694	0	152,594	569,288	-32,671	-1.69 48.38 51.80
RAZINE	D0304	120.0	7,153.37	1.0	833,368	866,988	33,620	214,183	0	29,426	243,609	205,458	0	32,923	238,381	-5,228	-0.60 58.65 65.16

2-10

NAME	ENROLL	BUDGET PER		GENERAL FUND BUDGET					ESTIMATED 1990-91					TAX RATE			
		9-20-90	1989-90 INCI	1989-90	EST. 1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV 1989	ESTI 1990
		1989-90	X I	1989-90	1990-91	(5-4)										1989	1990
NORTON 069																	
NORTON COMMUNIT	D0211	713.5	4,648.06	2.0	3,316,394	3,382,718	66,324	1,911,535	0	215,129	2,126,684	1,992,321	0	240,692	2,233,013	106,329	7.15 53.53 49.64
NORTHERN VALLEY	D0212	173.0	5,879.35	1.0	1,061,223	1,071,834	10,611	511,401	0	42,179	533,580	500,732	0	47,191	547,923	-5,657	-0.83 73.57 76.84
WEST SOLOMON VA	D0213	102.0	7,339.14	1.0	829,323	837,616	8,293	156,308	13,485	45,567	215,360	133,694	0	50,982	184,676	-30,484	-4.14 60.92 68.15
OSAGE 070																	
OSAGE CITY	D0420	610.0	4,717.81	2.0	2,837,762	2,935,424	97,662	1,665,093	0	206,854	1,871,947	1,635,860	0	231,434	1,867,294	-4,653	-0.37 29.75 41.30
LYNDON	D0421	400.0	5,048.51	2.0	2,021,929	2,042,367	40,438	1,268,932	0	108,700	1,377,632	1,311,177	0	121,616	1,432,793	35,161	6.68 43.82 41.30
SANTA FE TRAIL	D0434	1,245.0	4,040.47	2.0	4,928,197	5,156,392	228,195	3,189,288	0	284,908	3,474,196	3,423,214	0	318,763	3,741,977	267,781	15.46 45.62 43.09
BURLINGAME PUBL	D0454	347.0	4,922.15	2.0	1,705,526	1,742,145	36,619	1,213,138	0	81,976	1,295,114	1,243,340	0	91,717	1,335,057	39,943	7.59 42.10 41.30
MARAIS DES CYGN	D0456	296.0	5,390.87	1.0	1,593,003	1,611,635	18,632	1,058,493	0	58,154	1,116,647	1,083,077	0	65,064	1,148,141	31,494	5.07 47.28 44.32
OSBORNE 071																	
OSBORNE COUNTY	D0392	460.0	5,000.94	2.0	2,275,429	2,346,442	71,013	1,075,891	0	146,740	1,222,631	1,133,692	0	164,177	1,297,869	75,238	5.44 43.30 43.17
OTTAWA 072																	
NORTH OTTAWA CD	D0239	630.0	4,073.34	2.0	2,655,818	2,708,936	53,118	1,339,226	0	178,786	1,518,012	1,306,647	0	200,031	1,506,678	-11,334	-0.56 39.91 44.30
TWIN VALLEY	D0240	467.0	4,698.94	2.0	2,210,850	2,255,069	44,219	1,366,763	0	91,509	1,458,272	1,342,941	0	102,383	1,445,324	-12,948	-1.02 35.84 42.23
PANNEE 073																	
FT LARNED	D0495	1,108.6	4,127.65	2.0	4,587,057	4,678,795	91,738	1,714,263	0	396,983	2,111,246	1,672,026	0	444,155	2,116,181	4,935	0.13 32.05 35.04
PANNEE HEIGHTS	D0496	135.3	7,258.27	1.0	1,106,886	1,139,947	33,061	137,766	0	53,605	191,371	125,404	0	59,975	185,379	-5,992	-0.51 67.59 72.37
PHILLIPS 074																	
EASTERN HEIGHTS	D0324	160.0	5,437.13	1.0	864,503	878,640	14,137	388,476	19,300	38,099	445,875	383,618	0	42,626	426,244	-19,631	-3.16 51.80 59.41
PHILLIPSBURG	D0325	705.0	4,595.10	2.0	3,225,763	3,304,335	78,572	1,625,626	0	217,388	1,843,014	1,560,070	0	243,219	1,803,289	-39,725	-1.76 49.80 57.11
LOGAN	D0326	215.0	6,092.72	1.0	1,380,000	1,393,802	13,802	549,165	0	69,645	618,810	480,100	0	77,921	558,021	-60,789	-4.83 33.71 41.91
POTTAMATOMIE 075																	
MAHEGO	D0320	1,300.0	3,985.85	2.0	5,030,149	5,285,241	255,092	3,046,300	0	313,057	3,359,357	3,102,436	0	350,256	3,452,692	93,335	3.90 31.27 41.30
KAN VALLEY	D0321	975.0	5,102.17	1.0	4,961,856	5,024,360	62,504	0	0	297,521	297,521	0	0	332,874	332,874	35,353	0.16 20.87 21.02
ONAGA-HAVENSVIL	D0322	437.5	4,884.23	2.0	2,092,892	2,179,586	86,694	1,275,318	0	86,700	1,362,018	1,359,775	0	97,002	1,456,777	94,759	8.68 64.26 63.71
WESTMORELAND	D0323	628.0	4,341.15	2.0	2,567,790	2,780,765	212,975	1,660,214	0	123,087	1,783,301	1,850,292	0	137,713	1,988,005	204,704	19.03 60.87 63.48
PRATT 076																	
PRATT	D0382	1,346.0	3,501.68	2.0	4,713,961	4,808,236	94,275	1,560,998	0	556,124	2,117,122	1,600,434	0	622,206	2,222,640	105,518	2.57 46.40 45.71
SKYLINE SCHOOLS	D0438	365.0	4,862.36	2.0	1,740,725	1,810,258	69,533	679,596	0	56,444	736,040	649,757	0	63,151	712,908	-23,132	-1.05 41.21 47.29
RAMLINS 077																	
HERNDON	D0317	72.0	6,662.78	1.0	479,720	484,518	4,798	91,953	16,451	15,596	124,000	100,351	0	17,449	117,800	-6,200	-1.27 64.29 67.42
ATWOOD	D0318	482.5	4,872.98	2.0	2,351,212	2,398,237	47,025	1,073,937	0	137,610	1,211,547	1,082,972	0	153,962	1,236,934	25,387	1.48 64.17 65.90
RENO 078																	
HUTCHINSON PUBL	D0308	4,950.0	3,295.23	2.0	16,254,040	16,637,594	383,554	2,710,091	0	3,925,129	6,635,220	3,979,231	0	2,836,225	6,815,456	180,236	1.27 51.16 55.98
NICKERSON	D0309	1,400.0	3,766.91	2.0	5,347,134	5,454,074	106,940	2,564,802	0	380,782	2,945,584	2,438,501	0	428,029	2,864,330	-81,054	-2.07 49.22 55.83
FAIRFIELD	D0310	467.0	5,261.17	1.0	2,543,776	2,569,213	25,437	1,053,576	0	114,327	1,167,903	943,729	0	127,912	1,071,641	-96,262	-4.11 53.92 61.11
PRETTY PRAIRIE	D0311	257.5	5,828.96	1.0	1,500,956	1,515,967	15,011	671,763	0	73,580	745,343	625,751	0	82,323	708,074	-37,269	-3.50 53.09 59.83
HAVEN PUBLIC SC	D0312	1,160.0	4,002.20	2.0	4,657,359	4,750,503	93,144	2,318,211	0	244,112	2,562,323	2,192,935	0	273,119	2,466,054	-96,269	-2.75 40.58 48.14

2-11

TY NAME T NAME	ENROLL 9-20-90	(3)	BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-I		
			1989-90	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	HILL	ESTI		
			1989-90	1989-90	1990-91	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	AID	GUARANTEE	AID/	STATE	(14 - 10)	EQUIV	1989	1990
RENO D0313	078 2,118.0	3,245.47	2.0	6,873,907	7,011,385	137,478	2,721,587	0	819,930	3,541,517	2,788,236	0	576,196	3,364,432	-177,085	-3.19	52.89	62.53	
REPUBLIC D0426	079 262.0	5,292.45	1.0	1,378,684	1,400,487	21,803	653,366	0	76,979	730,345	611,695	0	86,126	697,821	-32,524	-3.08	49.93	57.05	
PIKE VALLEY D0427	619.5	4,713.94	2.0	2,920,288	2,978,692	58,404	1,289,122	0	206,416	1,495,538	1,339,360	0	230,944	1,570,312	74,774	3.67	53.77	52.54	
BELLEVILLE D0455	131.5	6,888.92	1.0	947,226	956,699	9,473	298,042	0	39,961	338,003	294,707	0	44,709	339,416	1,413	0.23	68.34	70.04	
RICE D0376	530.0	4,979.36	1.8	2,654,000	2,702,566	48,566	1,482,480	0	169,815	1,652,295	1,440,009	0	189,994	1,630,003	-22,292	-1.43	43.18	49.45	
STERLING D0401	180.0	6,484.21	1.0	1,189,853	1,201,751	11,898	277,334	0	51,393	328,727	248,833	0	57,500	306,333	-22,394	-1.70	46.69	50.27	
CHASE D0405	814.0	4,467.22	2.0	3,509,000	3,709,040	200,040	1,845,122	0	266,151	2,111,273	1,948,114	0	297,777	2,245,891	134,618	6.11	53.72	58.31	
LYONS D0444	385.0	4,977.48	2.0	1,886,465	1,954,657	68,192	698,961	0	85,681	784,642	661,347	0	95,862	757,209	-27,433	-1.24	48.23	54.44	
LITTLE RIVER																			
RILEY D0378	081 560.0	4,200.50	2.0	2,311,956	2,399,326	87,370	1,342,175	0	112,077	1,454,252	1,428,201	0	125,395	1,553,596	99,344	9.21	57.89	56.74	
RILEY COUNTY D0383	6,450.0	3,042.98	2.0	18,327,248	19,088,616	761,368	5,272,198	0	2,066,671	7,338,869	5,356,282	0	2,312,246	7,668,528	329,659	3.33	59.27	61.28	
MANHATTAN D0384	283.0	4,581.67	2.0	1,250,796	1,322,544	71,748	487,195	28,778	56,092	572,065	559,912	0	62,757	622,649	50,604	6.07	55.78	59.93	
BLUE VALLEY																			
ROOKS D0269	082 180.0	6,360.85	1.0	1,132,231	1,156,403	24,172	221,523	12,069	57,311	290,903	215,341	0	64,121	279,462	-11,441	-0.79	47.42	50.86	
PALCO D0270	470.0	4,918.94	2.0	2,400,443	2,448,452	48,009	1,086,192	0	123,013	1,209,207	968,741	0	137,632	1,106,373	-102,834	-4.47	46.86	56.03	
PLAINVILLE D0271	399.0	4,623.22	2.0	1,851,600	1,888,630	37,030	755,273	0	108,418	863,691	696,132	0	121,301	817,433	-46,258	-2.39	43.91	49.91	
STOCKTON																			
RUSH D0395	083 322.0	5,685.77	1.0	1,946,809	1,966,277	19,468	554,145	0	114,987	669,132	469,152	0	128,650	597,802	-71,330	-3.32	47.06	53.66	
LACROSSE D0403	350.0	5,338.81	1.0	1,836,351	1,887,270	50,919	888,194	0	83,153	971,347	845,840	0	93,034	938,874	-32,473	-2.14	39.12	46.92	
OTIS-BISON																			
RUSSELL D0399	084 162.0	6,514.25	1.0	1,123,056	1,134,287	11,231	101,501	0	31,330	132,831	83,524	0	35,053	118,577	-14,254	-0.86	51.44	53.58	
PARADISE D0407	1,240.0	4,722.63	1.0	5,723,832	5,914,626	190,794	1,449,153	0	375,209	1,824,362	1,353,379	0	419,794	1,773,173	-51,189	-0.92	57.23	63.42	
RUSSELL COUNTY																			
SALINE D0305	085 6,840.0	3,134.50	2.0	21,340,000	21,888,780	528,780	4,524,924	0	3,271,376	7,796,300	4,564,365	0	3,660,102	8,224,467	428,167	2.48	68.59	68.97	
SALINA D0306	604.0	5,195.33	1.0	3,021,087	3,169,357	148,270	1,051,202	0	148,790	1,199,992	1,017,629	0	166,470	1,184,099	-15,893	-0.53	38.09	46.12	
SOUTHEAST OF SA D0307	360.0	4,658.17	2.0	1,672,284	1,710,479	38,195	1,003,523	0	51,675	1,055,198	986,484	0	57,815	1,044,299	-10,899	-1.40	32.27	41.30	
ELL-SALINE																			
SCOTT D0466	086 1,055.0	4,243.85	2.0	4,501,451	4,591,484	90,033	1,321,419	0	374,319	1,695,738	1,352,151	0	418,798	1,770,949	75,211	1.81	53.42	53.78	
SCOTT COUNTY																			
BEDGWICK D0239	087 44,350.0	3,558.38	2.0	156,361,541	160,943,046	4,581,505	13,877,569	0	26,505,199	40,382,768	13,140,816	0	29,654,717	42,795,533	2,412,765	1.65	65.08	66.76	
WICHITA D0260	5,930.0	3,289.96	2.0	18,537,261	19,899,657	1,362,396	8,829,453	0	1,378,894	10,208,347	9,738,118	0	1,542,743	11,280,861	1,072,514	9.68	48.20	52.61	
DERBY D0261	3,390.0	3,106.58	2.0	10,195,478	10,741,927	546,449	5,634,605	0	619,282	6,253,887	6,089,972	0	692,869	6,782,841	528,954	10.00	55.48	56.52	
HAYSVILLE D0262	2,125.0	3,150.57	2.0	6,315,635	6,828,858	513,223	3,046,953	0	510,817	3,557,770	3,388,507	0	571,516	3,960,023	402,253	12.03	53.70	59.28	
VALLEY CENTER P D0263	1,890.0	2,518.24	2.0	4,546,427	4,854,654	308,227	2,365,024	0	511,517	2,876,541	2,512,667	0	572,299	3,084,966	208,425	8.94	34.84	41.30	
MULVANE D0264	980.0	3,833.65	2.0	3,733,975	3,832,114	98,139	1,872,809	0	282,005	2,154,814	1,906,456	0	315,515	2,221,971	67,157	2.63	41.91	43.56	
CLEARWATER D0265	1,970.0	3,288.80	2.0	6,337,515	6,608,523	271,008	2,276,664	0	517,453	2,794,117	2,420,344	0	578,940	2,999,284	205,167	4.57	59.31	61.51	
GODDARD																			

2-12

UNTY NAME CT NAME	EST ENROLL	(3)	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE		
			BUDGET PER		EST.		DIFF		TOTAL		STATE		TOTAL		DIFF		
			9-20-90	1989-90	1989-90	1990-91	(5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID	INCOME	STATE AID	INCOME	STATE AID	INCOME	(14 - 10)	EQUIV 1989

BEDGWICK	087																
HAIZE	D0266	2,560.0	3,771.74	1.0	8,287,641	9,752,218	1,464,577	5,021,358	0	338,124	5,359,482	6,178,053	0	378,302	6,556,355	1,196,873	31.97 53.31 66.88
RENWICK	D0267	1,410.0	3,905.14	2.0	5,265,661	5,616,368	250,707	2,389,181	0	318,792	2,707,973	2,561,185	0	356,673	2,917,858	209,885	5.71 57.21 59.11
CHENEY	D0268	530.5	4,183.28	2.0	2,205,423	2,263,617	58,194	1,178,724	0	143,063	1,321,787	1,236,499	0	160,063	1,396,562	74,775	5.54 45.44 43.74

BERNARD	088																
LIBERAL	D0480	3,520.0	3,260.19	2.0	11,112,669	11,705,373	592,704	4,085,533	0	1,002,154	5,087,687	3,870,018	0	1,121,236	4,991,254	-96,433	-0.90 52.30 61.54
KISHET-PLAINB	D0483	570.0	4,305.93	2.0	2,447,922	2,503,469	55,547	709,547	0	127,816	837,363	565,712	0	143,004	708,716	-128,647	-3.42 34.43 41.30

SHAMNEE	089																
SEAMAN	D0345	3,250.0	3,320.26	2.0	10,795,833	11,011,758	215,925	3,297,797	0	996,098	4,293,895	3,016,351	0	1,114,461	4,131,012	-162,883	-1.64 35.29 60.47
SILVER LAKE	D0372	605.0	4,495.85	2.0	2,726,735	2,781,270	54,535	1,573,639	0	196,262	1,769,901	1,634,216	0	219,583	1,853,799	83,898	8.09 51.95 47.77
ALBURN WASHBURN	D0437	3,955.0	3,195.57	2.0	12,008,960	12,891,243	882,283	3,273,922	169,276	1,310,580	4,753,778	3,286,497	0	1,466,312	4,752,809	-969	-0.01 47.69 57.24
SHAMNEE HEIGHTS	D0450	3,353.0	3,096.85	2.0	10,229,209	10,591,423	362,214	4,141,201	0	1,017,502	5,158,703	4,360,038	0	1,138,408	5,498,446	339,743	4.85 51.26 51.66
TOPEKA PUBLIC S	D0501	14,075.7	3,593.40	1.0	50,649,651	51,156,132	506,481	5,926,178	0	7,927,579	13,853,757	5,656,727	0	8,869,585	14,526,312	672,555	1.45 68.00 66.94

SHERIDAN	090																
HOKIE COMMUNITY	D0412	520.0	4,426.94	2.0	2,332,998	2,379,658	46,660	964,548	0	156,028	1,120,576	875,839	0	174,568	1,050,407	-70,169	-3.14 50.03 57.29

SHERMAN	091																
GOODLAND	D0352	1,185.0	3,914.10	2.0	4,839,780	4,936,578	96,798	1,699,992	0	346,256	2,046,248	1,503,353	0	387,400	1,890,953	-155,295	-3.39 50.34 57.94

SMITH	092																
SMITH CENTER	D0237	640.0	4,315.13	2.0	2,773,337	2,828,799	55,462	1,238,193	0	204,354	1,442,547	1,225,564	0	228,637	1,454,201	11,654	0.54 48.58 51.29
WEST SMITH COLIN	D0238	211.5	5,100.43	2.0	1,086,391	1,108,120	21,729	585,706	0	50,404	636,110	562,026	0	56,393	618,419	-17,691	-2.49 64.37 72.17

STAFFORD	093																
STAFFORD	D0349	283.0	6,000.94	1.0	1,635,256	1,715,249	79,993	619,987	0	88,951	708,938	599,919	0	99,521	699,440	-9,498	-0.65 56.26 65.12
ST JOHN-HUDSON	D0350	440.0	4,871.41	2.0	2,121,500	2,186,290	64,790	794,127	0	147,944	942,071	738,689	0	165,524	904,213	-37,858	-1.57 47.63 53.62
HACKSVILLE	D0351	284.5	5,965.25	1.0	1,697,114	1,714,084	16,970	175,356	0	93,004	268,560	95,043	0	104,055	199,098	-69,462	-2.27 37.41 41.30

STANTON	094																
STANTON COUNTY	D0452	510.0	4,726.07	2.0	2,481,184	2,530,810	49,624	0	0	160,353	160,353	0	0	179,631	179,631	19,078	0.29 33.11 33.73

STEVENS	095																
HOSCOM PUBLIC S	D0209	159.0	8,390.83	1.0	1,334,142	1,347,484	13,342	0	0	36,983	36,983	0	0	41,378	41,378	4,395	0.06 16.69 16.86
HUGOTON PUBLIC	D0210	900.0	5,057.74	1.0	4,516,560	4,597,488	80,928	0	0	353,002	353,002	0	0	394,948	394,948	41,946	0.21 18.81 19.05

SUMNER	096																
WELLINGTON	D0353	1,912.0	3,288.00	2.0	6,291,579	6,417,420	125,841	2,728,185	0	556,668	3,284,853	2,823,572	0	622,815	3,446,387	161,534	4.34 60.77 59.18
CONWAY SPRINGS	D0356	477.0	4,723.20	2.0	2,118,827	2,298,024	179,197	1,116,462	0	125,098	1,241,560	1,246,204	0	139,963	1,386,167	144,607	12.21 60.81 66.00
BELLE PLAINE	D0357	712.0	4,335.68	2.0	3,082,669	3,148,742	66,073	2,000,693	0	197,836	2,198,529	2,090,355	0	221,344	2,311,699	113,170	10.36 69.43 63.29
OXFORD	D0358	420.0	4,021.67	2.0	1,701,166	1,735,188	34,022	1,000,094	0	97,448	1,097,542	999,704	0	109,027	1,108,731	11,189	1.04 48.96 51.89
ARGONIA PUBLIC	D0359	210.0	4,913.58	2.0	1,100,641	1,122,654	22,013	388,035	0	58,497	446,532	365,099	0	65,448	430,547	-15,985	-1.58 63.44 48.69
CALDWELL	D0360	328.0	4,921.48	2.0	1,624,087	1,656,570	32,483	704,806	0	80,305	785,111	729,522	0	89,847	819,369	34,258	2.91 63.57 63.37
SOUTH HAVEN	D0509	233.0	4,266.75	2.0	994,153	1,014,037	19,884	521,166	0	44,078	565,244	535,429	0	49,316	584,745	19,501	2.49 44.53 44.63

2-13

COUNTY NAME DISTRICT NAME	EST ENROLL \$	BUDGET PER			GENERAL FUND BUDGET					ESTIMATED 1990-91					TAX RATE				
		9-20-90	1989-90	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST		
		1989-90	1989-90	1989-90	1989-90	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	AID/	STATE	(14 - 10)	1989	1990		
THOMAS BREMSTER	097 D0314	142.5	6,028.77	1.0	859,100	867,691	8,591	46,652	15,166	42,541	104,359	51,545	0	47,596	99,141	-5,218	-0.47	63.24	64.89
COLBY PUBLIC BC	D0315	1,253.0	3,981.13	2.0	4,938,595	5,088,120	149,525	1,945,893	0	361,036	2,306,929	2,042,738	0	403,937	2,446,675	139,746	3.47	41.40	41.76
GOLDEN PLAINS	D0316	137.5	6,671.24	1.0	950,652	960,158	9,506	212,487	0	47,133	259,620	185,250	0	52,734	237,984	-21,636	-2.41	52.33	57.09
TREGO WAKEENEY	098 D0208	620.0	4,307.69	2.0	2,716,000	2,770,316	54,316	1,339,016	0	148,410	1,487,426	1,223,477	0	166,045	1,389,522	-97,904	-4.02	42.73	51.46
WABAUSSIEE ALMA	099 D0329	532.1	4,467.14	2.0	2,376,964	2,424,503	47,539	1,090,053	0	197,607	1,287,662	1,130,956	0	221,088	1,352,044	64,382	3.97	58.82	57.18
WABAUSSIEE EAST	D0330	582.0	4,861.79	2.0	2,827,133	2,886,155	59,022	1,650,692	0	129,607	1,780,299	1,699,203	0	145,008	1,844,211	63,912	4.42	64.22	63.80
WALLACE WALLACE COUNTY	100 D0241	286.5	4,586.38	2.0	1,312,163	1,340,279	28,116	426,668	18,105	72,078	516,851	411,049	0	80,643	491,692	-25,159	-1.65	46.08	50.98
WESKAN	D0242	100.0	6,491.22	1.0	655,613	662,169	6,556	97,201	69,644	19,726	186,571	153,417	0	22,070	175,487	-11,084	-1.12	52.96	55.44
WASHINGTON NORTH CENTRAL	101 D0221	176.0	6,003.53	1.0	1,089,641	1,100,538	10,897	489,483	0	35,522	525,005	443,896	0	39,743	483,639	-41,366	-4.88	41.24	49.83
WASHINGTON SCHO	D0222	410.0	4,922.80	2.0	2,060,191	2,101,397	41,206	1,307,911	0	91,122	1,399,033	1,293,142	0	101,950	1,395,092	-3,941	-0.38	49.38	55.53
BARNES	D0223	390.0	4,963.60	2.0	1,965,586	2,004,897	39,311	695,326	0	141,359	836,685	624,651	0	158,156	782,807	-53,878	-2.90	57.39	64.33
REPUBLICAN VALL	D0224	380.0	5,172.24	1.0	2,012,000	2,032,120	20,120	1,016,743	0	74,898	1,091,641	929,265	0	83,798	1,013,063	-78,578	-4.71	43.00	51.22
WICHITA LEDTI	102 D0467	580.0	4,708.36	2.0	2,735,555	2,790,270	54,715	397,279	0	272,027	669,306	397,205	0	304,351	701,556	32,250	1.18	66.19	67.15
WILSON ALTOONA-MIDWAY	103 D0387	376.5	5,017.76	2.0	1,946,889	1,985,831	38,942	1,325,537	0	57,287	1,382,824	1,254,478	0	64,094	1,318,572	-64,252	-6.60	34.07	49.09
NEIDESHIA	D0461	725.0	4,730.76	2.0	3,434,530	3,503,226	68,696	2,409,004	0	138,219	2,547,223	2,371,938	0	154,643	2,526,581	-20,642	-1.50	32.13	41.30
FREDDONIA	D0484	874.0	4,362.94	2.0	3,843,750	3,920,626	76,876	2,197,339	0	198,231	2,395,570	2,189,350	0	221,786	2,411,136	15,566	0.68	54.12	57.89
WOODSON WOODSON	104 D0366	570.0	3,858.33	2.0	2,214,681	2,258,977	44,296	1,210,767	0	109,843	1,320,610	1,122,939	0	122,895	1,245,834	-74,776	-3.98	36.51	45.38
WYANDOTTE TURNER-KANSAS C	105 D0202	3,800.0	3,444.01	1.0	13,147,845	13,279,331	131,486	7,484,522	0	587,909	8,072,431	6,975,685	0	657,768	7,633,453	-438,978	-5.14	51.02	60.26
PIPER-KANSAS CI	D0203	1,050.0	3,992.25	2.0	4,050,137	4,275,705	225,568	2,638,932	0	195,413	2,834,345	2,634,920	0	218,633	2,853,553	19,208	0.99	45.41	61.13
BONNER SPRINGS	D0204	2,100.0	3,511.98	1.0	7,211,855	7,448,910	237,055	2,892,586	78,049	657,969	3,628,604	2,789,072	0	736,153	3,525,225	-103,379	-1.94	60.56	69.45
KANSAS CITY	D0500	21,367.9	3,523.05	2.0	75,818,167	77,334,491	1,516,324	38,923,718	0	6,487,415	45,411,133	37,754,362	0	7,258,291	43,012,653	-398,480	-0.89	35.53	41.30
STATE TOTALS		413,319.1	511.4		1,621,770,104	533,193,649		166,599,995		543,495,084	184,499,999	23,817,985	14,884.96		727,995,083	473.64	16,107.95		

2-17

SUMMARY OF KEY FEATURES OF SENATOR D. KERR'S SCHOOL FINANCE
ALTERNATIVE--MODIFICATIONS 1 & 2

The proposal would be to amend S.B. 508 by making the following changes:

Budget Controls. The budget per pupil controls for the 1990-91 school year are set at 101 percent to 102 percent.

District Wealth. For the 1989-90 school year, the increase in 1988 taxable income filed in 1989 of any school district is "capped" at 175 percent of the taxable income for the preceding year. In other words, in the event that the 1988 taxable income of a district has increased by more than 75 percent over 1987 taxable income, the amount of 175 percent of 1987 taxable income, rather than the actual 1988 taxable income, is used in computing district wealth. (This cap benefits three school districts whose 1988 taxable income exceeds 175 percent of the 1987 amount. These districts are Buhler (USD 313) where the 1988 taxable income increased by 128.6 percent; Hutchinson (USD 308), by 109.8 percent; and Blue Valley (USD 229), by 88.7 percent.)

Beginning in the 1990-91 school year and thereafter, "district wealth" would be defined as the assessed valuation of a school district for the preceding school year. (Taxable income no longer will be a component of district wealth.)

Local Effort. Beginning in the 1990-91 school year and thereafter, 100 percent of the income tax rebate returned to school districts would be treated as "local effort" and, therefore, as a deduction in computing the equalization aid entitlement of a school district. (Presently, none of the income tax rebate is treated as local effort and, thus, as a deduction in computing a school district's equalization aid entitlement.)

Enrollment Categories. Beginning in the 1990-91 school year and thereafter, the median budget per pupil of the fourth (next largest) enrollment category is fixed at 95 percent of the median budget per pupil of the fifth (largest) enrollment category. This median is used both for purposes of determining equalization aid entitlements and per pupil budget controls of school districts. (Presently, the median budget per pupil applicable to the fourth enrollment category is the actual median for that group of districts, except that for each of the 1989-90 and 1990-91 school years, such median is increased by an extra 2.5 percent.)

Equalization Aid--Limiting Losses and Gains. For the 1990-91 school year and thereafter, no school district's equalization aid and income tax rebate (combined) would be allowed: Alternative A on a per pupil basis, to exceed 105 percent or be less than 95 percent of such amount for the 1989-90 school year, or Alternative B on a per pupil basis, to exceed 110 percent or be less than 95 percent of such amount for the 1989-90 school year. These constraints are not applicable in instances when a district will receive only the income tax rebate and no equalization aid. (This is a transitional provision designed to reduce the effects of shifts in equalization aid that would result from the various proposed changes in the school finance formula.)

Equalization Aid Penalty--Districts With Low General Fund Property Tax Rates. Beginning in the 1990-91 school year and thereafter, any school district which receives equalization aid and which has a general fund tax rate that is less than 80 percent of the median general fund tax rate of all school districts in the current year will have its equalization aid reduced by an amount necessary to require the district to impose a general fund tax rate that is 80 percent of the state median for such year. (This penalty applies to equalization aid only, so it cannot exceed the amount of such aid to which the school district otherwise would be entitled.)

Distribution of the Income Tax Rebate. With respect to distributions of the income tax rebate from the School District Income Tax Fund to school districts, the State Board of Education replaces the Director of Taxation as the party responsible for

oversight of this process.

(This explanation relates to State Department of Education school finance printouts L9046 and L9047. Both printouts include equalization aid at \$8 million above the Governor's recommendation for 1990-91.

Kansas Legislative Research Department and State Department of Education. 3-30-90