

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

3:00 ~~xxx~~ p.m. on Tuesday, April 3, 1990 in room 519-S of the Capitol.

All members were present except:

Senator Allen, 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 finance, as amended by the Senate Education Committee
at its meeting on April 2

Mr. John Koepke, Executive Director, Kansas Association of School Boards
Mr. Rodney Dietz, Director, Budget and Financial Planning, USD 308,
Hutchinson
Dr. Harold Vestal, Superintendent, USD 232, DeSoto
Superintendent Jack Parker, USD 313, Buhler
Mr. Kenneth E. Fisher, Assistant Superintendent, Business; USD 497,
Lawrence
Dr. Robert E. Hale, Superintendent, USD 202, Turner
Dr. Jerry P. Franklin, Assistant Superintendent, Business; USD 500,
Kansas City
Mr. Charles Chuck Stuart, Legislative Liaison, United School Administrators
of Kansas
Mr. Craig Grant, Director of Political Action, Kansas-National Education
Association
Mr. Onan Burnett, Director of Governmental Affairs, USD 501, Topeka
Ms. Helen Stephens, representing USD 229, Blue Valley
Dr. Larry Jess, Superintendent, USD 352, Goodland (written testimony only)

After calling the meeting to order, Chairman Joseph C. Harder thanked the conferees who had come to testify at today's meeting. He explained that although the hearing is on SB 508, relating to school finance, the measure has been amended substantially, so that it no longer is in its original form. He then called upon the first conferee, Mr. John Koepke, Executive Director, Kansas Association of School Boards. (Attachment 1)

Mr. Koepke strongly recommended that the Legislature address first the level at which the state should fund public education before addressing the School District Equalization Act and its distribution formula. He related that two years ago an interim study committee had recommended that the state should strive towards a 50 percent level at which to fund public education, but since that time the level has been declining. Mr. Koepke said his organization does not feel that elimination of income in the definition of district wealth is justified.

The Chair next called upon Mr. Rod Dietz, Director of Budget and Financial Planning, USD 308, Hutchinson. Mr. Dietz expressed concern regarding the shift from assessed valuation to taxable income in the definition of district wealth over the past two years. (Attachment 2) He explained that his school district would have a shortfall of about \$1.5 million for the current school year under the present SDEA formula. Responding to a question, Mr. Dietz replied that he would not oppose taxable income being defined as part of district wealth if his district had access to taxing it.

Dr. Harold Vestal, Superintendent, USD 232, DeSoto, related that although it was the original intent of his district to constrain its budget to live within the 101 percent to 102 percent per pupil budget increases as the

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room 519-S, Statehouse, at 3:00 ~~am~~/p.m. on Tuesday, April 3, 1990

Governor and the Legislature were directing, his district finds that these budget limits will not be sufficient to maintain basic instructional material needs. (Attachment 3) Responding to a question, Dr. Vestal explained that he was sure his district would agree to a mill levy increase to compensate for loss of state aid if the district was not voting on a school bond issue. He pointed out that the district needs more classrooms, and it is more fiscally responsible to build a building than to continue investing in modular units. He urged budget increases of two to four percent, plus an optional one percent increase subject to a protest petition.

Superintendent Jack Parker, USD 313, Buhler, agreed with previous testimony that 101 percent to 102 percent per pupil budget lids were insufficient to fund public education. He urged budget lids of 102 percent to 104 percent, and especially for schools in the fourth enrollment category, which experience tough competition with other districts when recruiting quality teachers. He noted the increasing cost of health insurance over which his district has little control. Superintendent Parker informed members that lack of funds is causing the district not only a loss of teachers but also a possible decrease in teachers' salaries. Superintendent Parker felt that a one cent increase in sales tax or higher income tax probably would be acceptable by the citizens of his district if this would reduce the reliance on the property tax to support public schools. The superintendent commended the Committee for its efforts to correct the financial situation in Buhler and Hutchinson due to the Kroger stock buyout which resulted in a huge income increase for the communities. He noted that Buhler would be faced with an approximate loss of \$750,000 over a two-year period and a possible 25 to 30-mill levy increase to offset the loss. Superintendent Parker called attention to the need for revision of the school finance formula, as illustrated by the current situation facing Buhler and Hutchinson. He also expressed support for the corridor concept on an interim basis. Superintendent Parker felt that more help is needed for schools in the fourth enrollment category. He noted that the financial impact caused by the formula this year is due to lack of additional funds, and he stated that if no additional funds become available, he would support the provisions of SB 508, as amended by the Committee.

Assistant Superintendent Kenneth E. Fisher, Lawrence, stated that district wealth in his district, USD 497, which is in the fourth enrollment category, is based on 60 percent income and 40 percent property. Through the use of figures on fact sheets, Attachment 4, Mr. Fisher illustrated the reasons why his district supports the provisions of SB 508, as proposed by the Committee. Responding to a question, Mr. Fisher thought that his district's rapidly expanding student population growth could benefit from a five percent increase in the corridor concept.

Dr. Robert E. Hale, Superintendent, USD 202, Turner, provided the Committee with testimony explaining how inequity would occur in his district based on the current school finance proposals. (Attachment 5)

Assistant Superintendent Dr. Jerry P. Franklin, USD 500, Kansas City, expressed concern regarding effects of the equalization penalty clause upon his district. Dr. Franklin recommended that the penalty clause concept be considered by an interim committee before applying it as a concept in the school finance formula. He explained various situations which could occur as a result of the clause. Responding to a question, Dr. Franklin stated that the penalty clause would cause his district to lose about \$400,000 in state aid. Dr. Franklin also responded that he felt there was some support in his district for shifting reliance from the property tax to support public education.

Before proceeding with further testimony on SB 508, the Chair informed members that Mr. Keith Farrar, Chairman, State Board of Tax Appeals, had been invited to address the Committee regarding an update on the reappraisal process. Mr. Farrar stated that over 103,400 protests had been filed and

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION,
 room 519-S, Statehouse, at 3:00 ~~xxx~~/p.m. on Tuesday, April 3, 19⁹⁰.

approximately 27,000 valuation changes have been reviewed by the Board to date. He pointed out that some substantial changes have occurred in valuation figures since last November. Although he estimated the average change to be around 30 percent, he said some have been as much as 50 to 80 percent and more. He affirmed that generally speaking the number of valuations which have decreased exceeds those which have increased; consequently, he said, this will reflect changes in district wealth for the purpose of the school finance formula. He explained that there is a time lapse of approximately 45 days between the time of the valuation change and the time when the new valuation figure is entered into the books, as the Board reviews all valuation changes. Mr. Farrar stated that although the protest/appeals process will not be complete by the beginning of the summer, the information which will be available in June will be more accurate than at present, and 1991 figures will be more accurate still. Mr. Farrar pointed out that more accurate information for the purpose of computer printouts will not be available before the end of the current legislative session. On behalf of the Committee, the Chair thanked Mr. Farrar for his appearance.

The Chair announced that the Committee hearing on school finance will continue, and he called upon Mr. Chuck Stuart, Legislative Liaison, United School Administrators of Kansas. (Attachment 6) Mr. Stuart testified that a task force of his organization has concluded that, mindful of the current fiscal condition of the state, the one to two percent increase in per pupil budget limits, plus the one percent optional budget authority, might be considered plausible assuming the extra one percent is dedicated to general fund needs. He suggested that a portion of any property tax rollback monies be channeled through the SDEA formula.

Speaking on behalf of the Kansas-National Education Association, Mr. Craig Grant explained that his organization has not yet had a chance to take a stand on the latest new concepts relating to the school finance formula. He did express support for increasing the fourth enrollment category's per pupil budget authority to bring it closer to that of the fifth enrollment category. One to two percent budget limitations, even with the optional one percent additional budget authority, are unacceptable, he maintained. (Attachment 7)

Mr. Onan Burnett, representing USD 501, Topeka, shared information with the Committee regarding the status of his school district. Predicated upon funds recommended in the Governor's budget and as shown on the first Committee computer printout, Mr. Burnett stated that his district would have a shortfall of \$1.5 million compared to the money it received last year through the formula. Based on this same premise, said Mr. Burnett, USD 501 would have a shortfall of \$4.3 million over a two-year period. Assuming there are no budget increases, he said, the mill levy would have to rise by 20 mills to meet the budget for the next school year. He noted factors over which his district has no control: increases in social security, workmen's compensation, insurance, utilities, food services, multi-year contracts, classified step increases, and the pre-school handicapped mandate. Another factor which compounds the problem, he noted, is the fact that approximately \$143 million in tax-exempt, state-owned property is located in his district. Property valuation changes compound the problem further, he stated.

The USD 229, Blue Valley representative, Ms. Helen Stephens, testified that although SB 508 does address some of the general concerns of her district, true effects will not be known until a decision is made on how many additional state dollars will be injected into the formula for distribution to school districts. Ms. Stephens supported continuation of district wealth averaging. She stated that SB 508 does not address the loss of the motor vehicle tax. Ms. Stephens, noting Blue Valley's similarities with districts in the fifth enrollment category, recommended that the Committee consider

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shifting the Blue Valley district into the fifth enrollment category. Her reasons included a projected enrollment of 9,025 students, budget per pupil is the highest in the fourth enrollment category, and continued growth in the county. Responding to a question, Ms. Stephens replied that she did not recommend that all districts in the fourth enrollment category be combined with those in the fifth enrollment category.

Written testimony only was submitted to the Committee on behalf of Dr. Larry Jess, Superintendent, USD 352, Goodland, who was unable to attend today's meeting. (Attachment 8)

The Chairman announced that the hearing on SB 508 was concluded. He then called upon Mr. Dale Dennis, staff, who distributed the following computer printouts to the Committee:

L9047, Revision #1 (Attachment 9) - Mr. Dennis explained that this printout is a school district equalization aid formula based on Committee action of April 2. He stated that it includes \$8 million above the Governor's recommended budget, plus the optional one percent budget authority increase subject to a protest petition.

L9052 (Attachment 10) - Mr. Dennis described this printout as being similar to L9047, Revision #1, except that it does not contain the additional \$8 million above the Governor's recommended budget.

L9053 (Attachment 11) - Mr. Dennis described this printout as being the same as L9047, Revision #1, except that the "hold harmless" provision allows a decrease of no more than 2.5 percent in per pupil budget authority.

The Chair announced that the Committee will meet tomorrow and that members will be advised later as to the time and place. He then adjourned the meeting.

SENATE EDUCATION COMMITTEE

TIME: 3 p.m. PLACE: 519-South DATE: Tuesday, April 3, 1990

GUEST LIST

<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Jim Yonally	Overland Park	USD #512
Helen Stephens	S.M	USD #229
Don Larscheid	DeSoto	USD 232
Cathy Muebe	DeSoto	USD 232
Hamed Ustae	100 Sule	USD 232
Tatkray Bysak	Wichita	USD 259
John Kopyke	Topeka	KASB
Pat Baker	Topeka	KASB
Cindy Kelly	Topeka	KASB
Bill Muesel	Meriden	STBJED
Ken Rago	Paula	S G E
Jim Reid	Topeka	KPOA
Les Buhler	Topeka	4th Enrollment USD's
Craig Grant	Topeka	H-NRA
Gerald Anderson	Topeka	USA of KS
Ken Burgess	Meriden	USD 340
Robert HALE	Kansas City	USD 202
Jimmy P. Franklin	Kansas City	USD 500
John A. Jacha	Lawrence	USD 497
Kenneth E. Fisher	Lawrence	" "
John O. Parker	Buhler	" 313
Paul Nitz	Hutchinson	USD 308
J. Marshall	Hutchinson	Harris News Service
Chuck Stuart	Topeka	U.S.A.



Testimony on S.B. 508
before the
Senate Education Committee
April 3, 1990

by
John W. Koepke, Executive Director
Kansas Association of School Boards

Mr. Chairman and members of the Committee, we appreciate the opportunity to appear before you to express the views of our 303 member boards of education on the topic of major interest in any legislative session. We share with you this year the frustration of attempting to deal with this issue in the absence of any clear sense of the funding available to meet the needs of public education in the state of Kansas.

It is unfortunate that, once again, we are bogged down in attempting to restructure our school finance formula with the goal of patching holes, rather than addressing the larger issues of equity and fairness. We seem doomed to continue in that vein until we are willing to address the appropriate level of state assistance in our school funding mechanism. We understand the difficulty that presents in an election year session that must also address major questions of tax policy. We believe, however that the two issues are intertwined and must be addressed jointly.

Our members have clearly stated that we can no longer avoid the concerns over adequate budget limits. For too many years, school districts have had to scrimp and cut because diminished state resources have dictated budget limits which did not allow them to keep pace with rising costs. We find that scenario particularly distasteful in a year in which the legislature has asked us, and we have willingly supported major education reform issues. While we agree that money is not the entire solution to the problems faced by public education, it is absurd to suggest that those problems can be addressed without adequate funds.

With that in mind, we hope that this Committee and the legislature will look seriously at those proposals which are being put forward which would dramatically reduce the level of property tax funding utilized to fund public education. I have included with my testimony a brochure produced jointly by business, education and agricultural interests which we believe points the way to relieving our property tax burden and providing adequate resources for public education.

We believe that such a level of support is necessary if we are to avoid the narrow focus on school finance distribution issues which S.B. 508 has become. It is apparent that S.B. 508 is being manipulated to achieve certain narrow outcomes rather than looking at the needs of all Kansas school children. We find several aspects of the proposed features of S.B. 508 particularly onerous.

We believe, obviously, that the budget limits proposed in the bill are inadequate to do the job public schools are being asked to face. Adjusting district wealth to affect the current year's distribution of equalization aid is a cruel hoax on many school districts. Robbing resources from some school districts to help others because

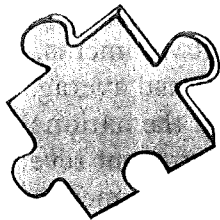
the state is unwilling or unable to find the necessary resources is bad public policy.

We also are distressed by the proposed "corridor" concept which is being considered in S.B. 508. Any equalization formula is designed to provide greater resources to those less fortunate than others. While we understand the motivation in saying that no school district's aid will decline by less than 5%, we find it inexcusable to pay for that feature by restricting less fortunate districts to a 5% increase. The same mentality is evident in the proposed new feature which would take state resources from districts who suffer the misfortune of having a mill levy of less than 80% of the state median.

Finally, in this vein, we are sorry that the dire circumstance we face in this lean year have caused the consideration of elimination of one of the proudest features of the Kansas school finance formula, the removal of income from the definition of district wealth. While we thoroughly understand and agree that income has become a disproportionate share of district wealth, we do not think that its elimination as a feature of our formula is justified.

We can only hope that consideration of these aberrations in our school finance formula will convince the rest of the legislature to reconsider its position on state funding of elementary and secondary education. We believe the time is now to do so - during the 1990 session of the Kansas Legislature. A formula and funding level which pits school districts against one another in a continuing squabble over distribution of precious resources does an enormous disservice to the entire cause of public education. We stand ready to support any efforts to address this larger concern. Thank you again for the opportunity to express our views and I would be happy to answer any questions.

The Simple Solution...



— Reduce Property Taxes

● A 1-cent sales tax increase earmarked to replace local school district property taxes would reduce those taxes by 28 percent or \$210 million.

● By keeping the classification amendment intact we maintain stability for homeowners and retain a healthy climate for business and industry.

● Through a united effort we can address the concerns of Kansas taxpayers.

Talk to your neighbors, friends and legislators about this issue. We think they will agree this is a good alternative to high property taxes.

After months of discussion by the Kansas Legislature, Kansans statewide have voiced support for an increase in the state sales tax in order to reduce property taxes. On March 10 & 11, 1990, Central Research Corporation of Topeka asked this question: "Would you FAVOR or OPPOSE a plan to reduce by 30% the property taxes paid to school districts in Kansas and to replace the funds for schools with money from a statewide one-cent increase in the sales tax?"

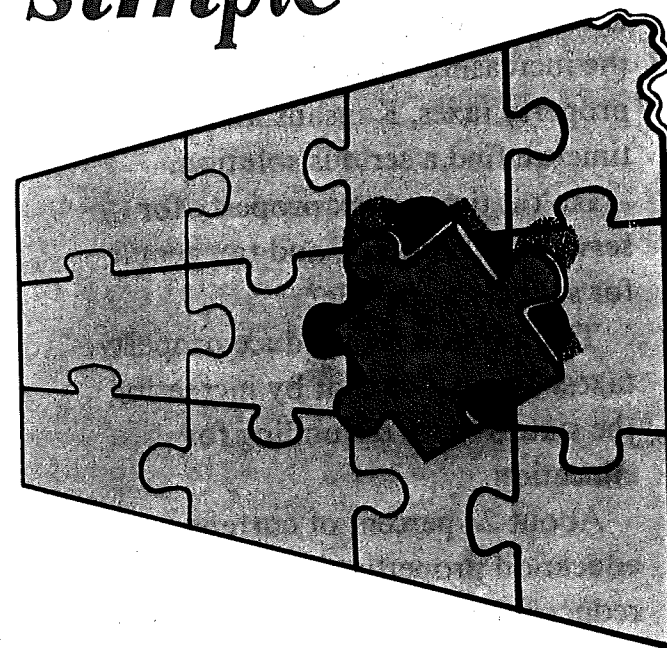
The Results were:

	Statewide All	By Congressional District				
		1st	2nd	3rd	4th	5th
Favor	59%	48%	63%	59%	61%	63%
Oppose	25%	31%	17%	25%	24%	26%
Neither/ Don't Know	17%	21%	20%	16%	15%	11%

The All Kansas Tax Council:

- Kansas Association for Small Business
- Kansas Association of School Boards
- Kansas Chamber of Commerce and Industry
- Kansas Farm Bureau
- Kansas Grain and Feed Association
- Kansas Livestock Association
- Kansas National Education Association
- Mid-America Lumbermen's Association
- Western Retail Implement and Hardware Association

*the
solution
is
simple*



**Reduce
Property
Taxes**

Kansans are concerned.

Our state has become more and more dependent on property taxes to fund local government services.

Changes from the recent reappraisal and classification have pointed to flaws in appraisal practices.

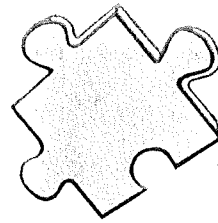
Two hundred years ago, Ben Franklin said, "In this world, nothing is certain but death and taxes." With the increasing reliance we have on property taxes, Kansans know it is time we find a serious solution.

Isn't it time to tax property for services to property, and tax people for services to people?

The solution is to reduce property taxes! We can do that by increasing the state's share of funding for education.

About 28 percent of current education property taxes would be reduced through a 1-cent increase in the sales tax. The money collected would directly replace property taxes paid to fund public education.

We believe it is time to solve the puzzle. The solution is simple.

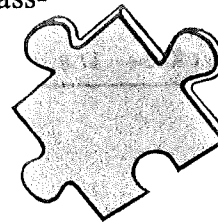


Are the classification amendment and property reappraisal the real causes of our tax problems?

"Before the classification amendment and property reappraisal, the roof was caving in on our outdated uniform and equal property tax system. Courts were taking action because no one else wanted to disturb the status quo by updating property values."

Why did we need the classification amendment? Wouldn't it have been easier to leave everything uniform and equal?

"The old values had to be updated or the courts were going to take severe action. Without the classification amendment, property taxes on homes and farmland would have gone up, perhaps as much as five-fold."

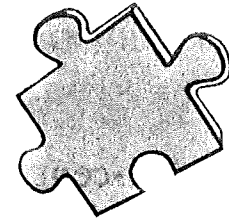


"Legislators knew reappraisal under the old uniform and equal system would be devastating to homeowners and farmers. They submitted a limited constitutional amendment designed to curb tax shifts from one class of property to another. It also allowed our farms and businesses to be more competitive with those in other states by eliminating the tax on inventories and livestock."

Why is the sales tax a better way to fund schools?

"We rely too much on property taxes to fund local governments. As a percentage of the national average per capita, Kansas exceeds the national norm in both total local government revenues and the amount local governments are expected to raise on their own."

"We expect a lot of service from our local governments but most of their revenues are from an increasingly unpopular property tax."

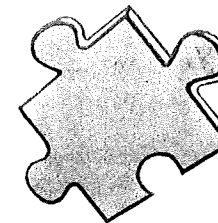


"A sales tax increase would reduce property taxes. A 1-cent increase in the sales tax would replace about 28 percent of the property taxes for schools in Kansas."

Who is supporting this?

"School boards, farmers, teachers, businesses, ranchers, industries and individual taxpayers are working together to reduce our dependence on property taxes. Through an active coalition, the

All Kansas Tax Council is addressing the critical challenge of reducing our reliance on property taxes."



TESTIMONY PRESENTED TO THE SENATE EDUCATION COMMITTEE

April 3, 1990
Senate Bill 508

by

Rod Dietz, Director of Budget and Financial Planning
Hutchinson Public Schools
Hutchinson, Kansas

Mr. Chairman and members of the committee, I appreciate the opportunity to address you on a matter that is of great concern to the patrons, staff, and students of Hutchinson Public Schools.

As you have considered the financing of public education, you have become aware of the dramatic shift that has occurred over the last two years from assessed valuation to taxable income in the definition of district wealth. This shift is extremely detrimental to our school district, especially in the light of certain conditions that affect our tax-payers locally. We appreciate the fact that you have placed a 75% limit on the taxable income increase any school district can experience for the 1989-90 school year. Without such a provision, the mill levies in both the Hutchinson and Buhler school districts will increase dramatically.

You can be applauded for the permanent solution you have developed to insure that other school districts don't find themselves in the same position next year or in future years. By eliminating taxable income from the definition of wealth, you have succeeded in placing the emphasis on the only thing a district can tax which is assessed valuation. Since there is no provision to collect revenue from taxable income (other than the 24% rebate), we feel it should not be a factor in determining the wealth of a school district.

We do support deducting 100% of the income tax rebate in the state aid formula because it is revenue received by the district.

The provision made for the "fourth enrollment category" is another step in the right direction. Our school district must compete against both larger and smaller districts that surround us. As we continually fall farther and farther behind those schools in the amount of dollars we can spend per pupil, it is becoming increasingly difficult to provide the quality of education that is deserved by the children in our community.

Education
4/3/90
Attachment 2



De Soto Unified School District 232

HAROLD VESTAL
Superintendent
GLENN COLTHARP
Assistant Superintendent

8305 PEORIA
P.O. BOX 449
DE SOTO, KANSAS 66018
(913) 585-1141
(913) 441-2727

APRIL 3, 1990

MEMBERS OF THE COMMITTEE:

Public schools simply can not maintain with 1% and 2% budget increases.

We urge budget increases of 2% - 4% with an additional 1% subject to a protest petition, with funding to come from an increase in sales tax.

Education
4/3/90
Attachment 3

**Loss of Public School State Aid is Causing the Local Mill Levy in
Lawrence, KS to Increase Most Significantly**

FIGURES CONCERNING USD #497 LAWRENCE, KS 1981 TO 1990

General Fund

<u>School Year</u>	<u>Aid/Budget Ratio</u>	<u>Enrollment</u>	<u>Mill Levy</u>
1981-82	30.0%	7004	43.77
1982-83	28.0%	7018	42.46
1983-84	29.0%	7121	46.14
1984-85	27.0%	7261	51.52
1985-86	24.0%	7511	56.00
1986-87 (Aid Cut)	18.0%	7771	62.43
1987-88	18.0%	7997	71.37
1988-89	15.2%	8239	80.28
1989-90	Budgeted- 13.5% actual 11%	8457	60.08 (re-appraisal and re-classification began)
1990-91(Estimate)	04.0%	8457	72.20 (from printout under present law)

Under present law, we will most likely not be able to stay as low as 72.20 mills next year because we lost state aid this year and our cash balance has declined.

Examples:

Median school district in Kansas

80,000.00 home value
.12 assessment
 9,600.00 assessed value
X 49.22 mills
 \$ 472.51 annual taxes

500,000.00 business building
.30 assessment
 150,000.00 assessed value
X 49.22 mills
 \$ 7,383.00 annual taxes

Lawrence USD #497

80,000.00 home value
.12 assessment
 9,600.00 assessed value
X 72.20 mills
 \$ 693.12 annual taxes

500,000.00 business building
.30 assessment
 150,000.00 assessed value
X 72.20 mills
 \$10,830.00 annual taxes

LAWRENCE USD #497

GENERAL FUND
EXAMPLE #1

ESTIMATED REVENUE	1989-90			1990-91	
	7-1-89	ESTIMATED 3-14-90	OVER/ (UNDER)	PROJECTED #12 MONTHS	18 MONTHS
UNENCUMBERED CASH JULY 1	4,632,186.00	4,632,186.00	0.00	3,403,875.00	3,403,875
1988 AD VALOREM TAX IN PROCESS	5,104,775.00	5,118,707.00	13,932.00		
1989 AD VALOREM TAX	11,324,351.00	11,040,548.00	(283,803.00)		
1989 AD VALOREM TAX IN PROCESS				5,550,027.00	5,550,027
1990 ADVALOREM TAX				13,349,695.00	
DELINQUENT TAX	203,983.00	115,000.00	(88,983.00)	256,555.00	384,832
MOTOR VEHICLE	2,838,851.00	2,883,493.00	44,642.00	2,646,954.00	2,646,954
MOTOR VEHICLE TAX JULY-DEC					1,323,477
IN LIEU OF TAXES-I.R.B.'S	210,338.00	241,153.00	30,815.00	210,000.00	210,000
IN LIEU OF-IRB'S JULY-DEC					105,000
EQUALIZATION AID	3,932,992.00	3,211,597.00	(721,395.00)	1,235,302.00	1,235,302
EQUALIZATION AID JULY-DEC					494,121
INCOME TAX	3,542,855.00	3,891,503.00	348,648.00	4,353,916.00	4,353,916
INCOME TAX JULY-DEC					3,178,359
P.L. 874	30,000.00	60,868.00	30,868.00	20,000.00	20,000
P.L. 874 JULY-DEC					10,000
OTHER-FLOOD	8,000.00	8,789.00	789.00	8,000.00	8,000
OTHER-FLOOD JULY-DEC					4,000
TOTAL ESTIMATED REVENUE	31,828,331.00	31,203,844.00	(624,487.00)	31,034,324.00	22,927,863
ESTIMATED EXPENDITURES (12 MONTHS)	29,070,359.00	27,799,969.04	(1,270,389.96)	29,070,359.00	29,070,359
		95.63%			
EST. UNENCUMBERED CASH 7-1	2,757,972.00	3,403,874.96	645,902.96	1,963,965.00	
			47.06%	#6 MONTHS	13,679,779
				#18 MONTHS	42,750,138
THIS EXAMPLE IS A PROJECTION OF THE MILL LEVY INCREASE NEEDED TO MAKE UP ONLY THE LOST REVENUES FROM 1989-90				#TAX REQUIRED	19,822,275.
				#DELINQUENCY	404,536.
				#TAX TO LEVY	20,226,811.
THE BUDGETED EXPENDITURES ARE THE SAME AS 1989-90, NO INCREASES.				#MILLS 1990-91	70.7
				#MILLS 1989-90	60.0
				#MILL INCREASE	10.6
				#ASSESSED	
				#VALUATION	286,000,0

LAWRENCE USD #497

GENERAL FUND
EXAMPLE #2

1989-90

1990-91

ESTIMATED REVENUE	7-1-89	ESTIMATED 3-14-90	OVER/ (UNDER)	PROJECTED #12 MONTHS	18 MONTHS
	UNENCUMBERED CASH JULY 1	4,632,186.00	4,632,186.00	0.00	3,603,875.00
1988 AD VALOREM TAX IN PROCESS	5,104,775.00	5,118,707.00	13,932.00		
1989 AD VALOREM TAX	11,324,351.00	11,040,548.00	(283,803.00)		
1989 AD VALOREM TAX IN PROCESS				5,550,027.00	5,550,027.00
1990 AD VALOREM TAX				15,500,024.00	
DELINQUENT TAX	203,983.00	115,000.00	(88,983.00)	256,555.00	384,832.00
MOTOR VEHICLE	2,838,851.00	2,883,493.00	44,642.00	2,646,954.00	2,646,954.00
MOTOR VEHICLE TAX JULY-DEC					1,323,477.00
IN LIEU OF TAXES-I.R.B.'S	210,338.00	241,153.00	30,815.00	210,000.00	210,000.00
IN LIEU OF-IRB'S JULY-DEC					105,000.00
EQUALIZATION AID	3,932,992.00	3,211,597.00	(721,395.00)	1,235,302.00	1,235,302.00
EQUALIZATION AID JULY-DEC					494,121.00
INCOME TAX	3,542,855.00	3,891,503.00	348,648.00	4,353,916.00	4,353,916.00
INCOME TAX JULY-DEC					3,178,359.00
P.L. 874	30,000.00	60,868.00	30,868.00	20,000.00	20,000.00
P.L. 874 JULY-DEC					10,000.00
OTHER-FLOOD	8,000.00	8,789.00	789.00	8,000.00	8,000.00
OTHER-FLOOD JULY-DEC					4,000.00
TOTAL ESTIMATED REVENUE	31,828,331.00	31,203,844.00	(624,487.00)	33,384,653.00	23,127,863.00
ESTIMATED EXPENDITURES (12 MONTHS)	29,070,359.00	27,799,969.04	(1,270,389.96)	30,762,033.00	30,762,033.00
		95.63%			
EST. UNENCUMBERED CASH 7-1	2,757,972.00	3,403,874.96	645,902.96	2,622,620.00	
			50.00%	#6 MONTHS	15,381,017.00
				#18 MONTHS	46,143,050.00
THIS EXAMPLE IS BASED ON THE PROPOSED BUDGET FOR THE 1990-91 SCHOOL YEAR. IT REFLECTS A 1% INCREASE IN BUDGET AND A GROWTH OF 197 FTE STUDENTS.				#TAX REQUIRED	23,015,187.00
				#DELINQUENCY	469,698.00
				#TAX TO LEVY	23,484,885.00
THE UNENCUMBERED CASH BALANCE WAS LEFT \$200,000.00 HIGHER. (EXAMPLE #1)				#MILLS 1990-91	82.00
				#MILLS 1989-90	60.00
THE 6 MONTHS CARRYOVER WAS INCREASED TO 50%.				#MILL INCREASE	22.00
				#ASSESSED	
				#VALUATION	286,000,000.00

4-3

April 3, 1990

Mr. Chairman, Senate Education Committee Members:

My name is Robert Hale. I am Superintendent of the Turner Unified District #202, Wyandotte County. My testimony centers on what I believe to be grave impact on my school district from current proposals to remedy the State's school finance problem.

I have reviewed a series of computer runs, and find one thing in common among them all-- that is, the continuation of disequity in the State's effort to equalize state aid to Kansas boys and girls.

How can equity be defended when first and second enrollment category school's norm budget per pupil remains at \$5,166; my district has a normal budget of \$3,266; or \$1,900 less per pupil--Does that fairly represent some 4,000 pupils in my district?

In a time of computer technology able to process endless mathematical calculations, if Turner kids could just receive that 5th EC norm budget of \$3,593. What would the impact be? A computer printout can show that quite easily.

Secondly, my district is the state's only district located geographically in a city of the first class, but yet our norm budget is \$3,266 per pupil, compared to \$3,593; or \$327 less per pupil in Turner than children in other parts of Kansas City.

The question can be asked, are taxpayers in smaller enrollment districts currently paying at a mill rate equal to that of larger districts? I believe the answer will be NO. I believe taxpayers in those districts are currently paying less effort than are those in the larger enrollment districts.

I began with a concern on the grave impact to my school district that appears in the making due to school finance proposals. The fact my district is projected to receive over \$400,000 less in state aid, and our taxpayers are faced with an increase of (9) mills, or an 18% local effort increase, simply supports that feeling of grave danger. In a district that latest valid figures show as one of the poorest in the State of Kansas based on local wealth indices, how can any state aid formula be considered fair and equitable when it decreases that district's state aid by over \$400,000--- and, at the same time heaps on local taxpayers a projected increase of 18% in its local taxpaying effort.

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That district in the State of Kansas I refer to is the Turner USD 202 in Wyandotte County. Those local wealth indices are (1) adjusted valuation per pupil; (2) taxable income per pupil; (3) wealth per pupil; and (4) income tax rebate per pupil-- All contained in the State Department of Education April, 1989, booklet titled, "88-89" Unified School District Wealth", and in the Legislative Research Department's computer run (L8866).



SB 508

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

April 3, 1990

Mister Chairman and members of the committee, I am Chuck Stuart, representing United School Administrators of Kansas. We are appreciative of this opportunity to express our thoughts and concerns about the distribution of state funds for the support of the school districts of Kansas. We would also like to publicly thank the chairman for delaying discussion on SB 508 in an effort to more closely know the revenue picture for the state. That such information is not yet available is unfortunate.

A few comments on the major provisions of SB 508 are in order:

1. Definition of wealth - We believe that using assessed valuation as the sole definition of district wealth and deducting the income tax rebate as local effort is the correct approach to solving some of the problems caused by classification, reappraisal and the changes in income tax codes. We applaud you for this decision. It is the "right" thing to do.
2. Budget limitations - School district administrators understand the need to hold the line on spending given the financial condition of the state. Most can live with 1% and 2% budget limits plus the 1% kicker if that added authority can be dedicated to general fund needs. If, however, funding for transportation, special education, in-service, vocational education, and other categorical expenses is not supported by state appropriations, then one and two percent is not adequate. SB 448 as it left the Senate contained reasonable funding levels for these programs. These minimum levels simply must be protected.
3. Hold Harmless - We can accept for one year the rather novel approach taken by the committee in establishing a 5% corridor. This approach should cause little problem in these difficult fiscal circumstances, but a 5% cap could be disqualifying over time. The corridor must be viewed as a temporary maneuver.

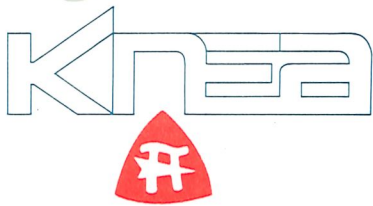
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4. Fourth Enrollment Category - We are in agreement that something must be done to address this problem other than the 2.5% added authority previously proposed. Testimony from representatives of the 4th enrollment category will further speak to this issue.

5. Special needs - The 75% cap on income for those districts experiencing unusual growth in taxable income is a reasonable one time solution. We support this provision.

Finally, we would point out what you already know. Any change in district wealth without the introduction of significant new money into the SDEA formula causes tremendous shifts in state aid and thereby creates numerous "losers". We suggest that as you continue to wrestle with ideas to reduce property taxes, and that as you work to create new state revenues, a portion of any property tax rollback monies be channeled through the SDEA formula.

SB508/gwh



Craig Grant Testimony Before The
Senate Education Committee
Tuesday, April 3, 1990

Thank you, Mr. Chairman. I am Craig Grant and I represent Kansas-NEA. I appreciate this opportunity to visit with the committee about SB 508, this year's school finance plan.

As I look through the component parts of the printout which was adopted yesterday, I can tell this committee that there are a few elements on which my organization has not taken a stand. The formula of district wealth and income tax rebate deduction is not specifically spoken to in our resolutions. I know how hard the committee has worked to come up with some distribution mix which is equitable. I applaud the creative thinking and hard work which has gone into the process thus far.

Kansas-NEA has taken a position on two other aspects of SB 508. We have supported in the past and support now the increase in the 4th enrollment category's budget authority to bring it closer to the 5th enrollment category. Those low spending schools need additional authority to keep them competitive and to allow them to provide quality instruction.

The other area we have a great deal of concern about is the budget limitations. Kansas-NEA believes that 1-2% budget limitations, even with the 1% "kicker," are unacceptable. When the cost of living is increasing at a 4.6% or greater rate and when the legislature asks local districts to expend resources in parenting education programs, at-risk projects, business-education partnerships, excellence grants, and outcomes-based

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accreditation, it is unreasonable to expect districts to keep quality programs with only a 1 or 2% increase. There is no flexibility for districts built into SB 508 presently and many districts will need to cut programs for the students.

We ask for excellence--and we provide no method to achieve such. I realize that the property tax might be a problem in some districts with higher limits--and we have supported a number of measures to help relieve the property tax; however, allowing the flexibility of higher limits does not mean that districts will use such authority. Districts can, and do, choose to use less authority but then they will have unused authority to help them catch up in future years. Districts who need that authority this year can expend the dollars needed to keep the quality. Superintendent Kaufman of Hays stated it best when he spoke before this committee about the at-risk project in his district. He said that unless more spending authority was given to his district it would be forced to drop the "latch-key" program. Even the flexibility to meet mandated programs such as special education, which was offered yesterday, would help the districts meet the increasing needs of the children.

Kansas-NEA would ask that you provide a way for increased budget authority for schools--at least equal to last year's limits--so schools can meet the challenges of the 90's. Thank you for listening to the concerns of our members.



Larry L. Jess, Ph. D.
Superintendent

UNIFIED SCHOOL DISTRICT NO. 352

ADMINISTRATION OFFICE
BOX 509
GOODLAND, KANSAS 67735

913-890-2397



Craig F. Campbell
Assistant Superintendent

April 3, 1990

TO: Honorable Senator Shiela Frahm

FM: Dr. Larry Jess, Superintendent

RE: Printout LB 9047

Initially, I want you legislators to know that I appreciate the efforts of the legislators and pressures the legislators are facing this session in dealing with the effects of classification and reappraisal. However, I feel that most of the people did not listen to what was being said about classification and reappraisal before the vote and are now complaining about it. Sherman County only had a four percent protest count (4%).

I do, however, want to express my thoughts on the effects on my district Sherman County USD #352 if the information on Printout LB 9047 were to be inacted by the legislature. I realize my district is not the only district being affected by such information.

According to Printout LB 9047, Sherman County USD #352 would lose approximately \$155,000 and this is with a hold harmless clause, as I understand it. The concern I have is that it will increase the projected mill levy of 7.53 mills (50.43 mills to 57.96 mills). Thus, this would mean an increase in taxes for my constituents and not a decrease. Our taxable income is only forty-six percent (46%) of our district wealth with the state average being 56%. Therefore, we will be big losers with such a move and districts with taxable income at or above the state average will be the big winners, as will most of Northwest Kansas schools.

I do support the concept of taking taxable income out of district wealth. However, we need to find other means to finance school districts other than property taxes. I submit to you that serious consideration should be given the the concepts that have been forwarded by Representative Braden (1 cent sales tax, which was defeated in the house) and Senator Kerr's one and one-half cent (1 1/2 cent) sales tax to relieve the property taxes. Utilizing a sales tax to offset the taking of taxable income out of district wealth is the only way my district can support such a move. I would submit to you this would be true in Northwest Kansas because we are more dependent on property taxes than income taxes.

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It has been argued that the larger metropolitan areas will be contributing the most money from the sales tax provision. Isn't education a state responsibility and isn't a state sales tax a state tax? I know that when I shop in Wichita I pay a state sales tax! Don't forget, the rural business people have been hurt as much as has urban business people. I truly believe a state sales tax will be an effective means to reduce property taxes, **if you use it through the school districts.**

Please do not look at any limitations on the amount of property taxes to be raised. It will only destroy the educational systems. All you have to do is to look at what Proposition 13 did to the California schools and the tax lid the Nebraska Legislature imposed on the Nebraska school districts did to the Nebraska schools. They both deteriorated the school systems. We need to learn from other states.

We do not want to alter any other aspects of the state aid formula. The only problem I can see with the present formula is-- **"IT WORKS"** the way it is designed to do. Other states are now modeling their finance programs after the Kansas program because it does work.

The most effective method of relieving property taxes is through aid to school districts.

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
	-----	20,360
TOTAL	\$ 1,570,498	\$ 1,642,130
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	\$ 750,190	\$ 782,027
Increase over 1989-90		31,837
State Aid Ratio (b)	34.3%	33.6%
State Aid and Income Tax Ratio (c)	44.9%	44.8%
Est. Property Tax Increase	\$ 30,530	\$ 41,700
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 Revision #1
 Date: April 2, 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% plus 1% subject to protest petition*
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	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.

**Plus an additional 7.1% 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.

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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% plus 1% subject to protest petition
Est. General Fund Budget	1,570,498	1,642,130
Percent Budget Increase	7.7%	4.6%
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%	44.8%
Est. Property Tax Increase (b)	30,530	41,700
Est. Property Tax Rate Increase		2.96 mills
Est. Percent Increase in Teacher Salaries (b)	5.5%	4.1%

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)	
	Plus 7.1% for budget authority and state aid	\$ 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	
	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	M PER 1000	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE			
				1989-90	1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL AID	GUARANTEE	STATE AID	TOTAL STATE AID	BASIC AID	ADDITIONAL AID	GUARANTEE	STATE AID	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1989
ALLEN	001																		
MARATHON 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	-0.45	48.44	52.58
CRETT	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	3,840,349	3,898,947	58,598	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	6,067,373	253,232	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 W	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	1,556,738	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	1,536,018	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	3,100,635	3,220,008	119,373	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	5,080,088	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																		
LEDN	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
REHINGTON-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	17,435	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	1,964,725	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	6,441,218	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	4,526,534	4,657,082	130,548	1,960,657	0	884,166	2,844,823	1,882,560	0	989,228	2,871,788	26,965	0.47	58.83	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

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COUNTY NAME	EST. ENROLL	(2)	(3)	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE		
				1989-90	1990-91	DIFF	BASIC AID	ADDITIONAL AID	GUARANTEE	STATE AID	TOTAL STATE AID	BASIC AID	ADDITIONAL AID	GUARANTEE	STATE AID	TOTAL STATE AID	DIFF	MILL
CT NAME	9-20-90	1989-90	INC	1989-90	1990-91	(5 - 4)									(14 - 10)	1989	1990	

CHAUTAQUA	010																	
CEDAR VALE	D0285	196.0	3,923.62	2.0	780,800	796,416	15,616	402,181	0	40,933	443,116	368,814	0	45,799	414,613	-28,503	-3.70 34.45 42.47	
CHAUTAQUA COUN	D0286	480.0	4,739.39	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	3,952.95	2.0	5,006,410	5,104,541	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	137,552	2,820,275	92,542	15.67 45.74 41.30	
BAKTER SPRINGS	D0308	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	4.35 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																	
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	2,415,438	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	
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	
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	113,759	1,154,924	71,570	9.32 61.36 58.96	
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 42.68 61.36	
ARKANSAS CITY	D0470	3,170.0	3,186.29	2.0	9,895,981	10,302,563	406,582	4,356,939	0	884,335	5,441,274	4,842,015	0	989,417	5,831,432	390,158	4.68 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	
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	1,548,395	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	171,644	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	2,555,784	0	257,011	2,812,797	7,444	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	1,326,291	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	

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DUTY NAME RICT NAME	EST ENROLL	(1) 9-20-90	(2) 1989-90	(3) INC	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE			
					1989-90		1990-91		STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	DIFF (14 - 10)	MILL EQUIV	EST 1989	EST 1990
					EST.	DIFF	EST.	DIFF												

DECATUR	020																			
DECATUR	D0294	605.0	4,373.81	2.0	2,530,251	2,499,080	168,829	947,220	0	158,844	1,106,064	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																				
DICKINSON	021																			
BOLDON	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	5,307,925	154,217	2,410,149	0	450,729	2,860,878	2,528,847	0	504,288	3,033,133	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	1,500,920	0	145,141	1,646,061	1,511,147	0	162,388	1,673,535	27,474	2.34	53.08	55.83	
DOWIPHAN																				
DOWIPHAN	022																			
MATHENA	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	1,781,639	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	1,750,500	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	-93,728	-12.71	41.95	64.61	
DOUGLAS																				
DOUGLAS	023																			
BALDWIN CITY	D0348	985.0	4,225.10	2.0	4,049,190	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	
EUDDORA	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	53.73	
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	7,131,839	3,333,728	0	4,353,916	7,687,644	535,805	1.88	60.09	62.12	
EDWARDS																				
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	634,587	0	251,297	885,884	5,946	0.34	62.83	63.68	
LEWIS	D0502	177.0	5,314.48	1.0	938,006	950,069	12,063	191,983	0	74,917	266,800	170,358	0	83,819	254,177	-12,623	-0.82	40.23	42.35	
ELK																				
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	595,869	0	28,124	623,993	576,795	0	31,466	608,261	-15,732	-3.23	50.80	57.92	
ELLIS																				
ELLIS	026																			
ELLIS	D0388	360.0	5,268.72	1.0	1,930,987	1,950,297	19,310	874,169	0	96,437	970,406	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	-8.12	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	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																				
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	44.06	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	46.38	68.53	
FINNEY																				
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	7,921,562	0	1,957,456	9,879,018	370,473	2.25	50.10	54.40	
FORD																				
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	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	

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COUNTY NAME DISTRICT NAME	EST ENROLL	(3) 1989-90	(4) INC	GENERAL FUND BUDGET				ESTIMATED 1990-91				TAX RATE						
				EST. 1989-90	EST. 1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV 1989	EST 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
WELLSVILLE D0289	733.0	4,483.48	2.0	3,188,201	3,352,119	163,918	1,882,434	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	1,224,400	1,236,845	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 HILL CITY D0280	118.5	7,554.53	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
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	841,956	-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	-4.14	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	58.34
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	1,934,955	0	214,535	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

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COUNTY NAME TRICT NAME	#	BUDGET PER-ENROLLMENT			GENERAL FUND BUDGET					ESTIMATED 1990-91					TAX RATE				
		EST. ENROLL. 9-20-90	1989-90	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 1989	EST. 1990	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)

HASKELL	041																		
GRUBLETTE	D0374	515.0	4,481.36	2.0	2,245,327	2,354,060	98,733	138,938	23,841	181,788	344,567	5,213	0	203,389	208,602	-133,965	-2.78	34.84	41.30
BATAVIA	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																			
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	388,705	-6,206	-0.41	52.13	58.56
HANSTON	D0228	153.0	6,428.19	1.0	947,442	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																			
NORTH JACKSON	D0333	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	1,424,196	0	87,509	1,511,705	29,001	3.30	38.18	41.30
MOLTON	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	2,999,246	369,359	21.84	50.20	57.08
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	2,302,206	0	181,935	2,484,141	28,708	2.67	35.94	41.30
JEFFERSON																			
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	14.52	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 BC	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																			
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	58.62	69.56
JOHNSON																			
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-EDGERT	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	18,193,662	0	4,823,282	23,016,344	20,108,720	0	5,396,415	25,505,135	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																			
LAKIN	D0215	700.0	4,924.77	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
KINGMAN																			
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
KIDWA																			
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

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COUNTY NAME DISTRICT NAME	EST ENROLL	(1)	(2)	(3)	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE	
					EST. 1989-90	EST. 1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	ESTI 1989

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	3,028,637	0	724,490	3,753,127	107,606	3.44 70.22 70.59	
OSBEGO	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	1,538,844	0	120,234	1,659,078	-17,821	-1.73 38.92 48.03	
CHIOTPA	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	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	598,999	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	1,566,353	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	4,810,377	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	3,036,096	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	6,527,944	367,551	3,549,041	0	306,553	3,855,594	3,904,436	0	342,980	4,247,416	391,822	14.02 46.26 45.93	

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	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	475,355	0	39,698	515,053	429,100	0	44,415	473,515	-41,538	-4.44 41.62 50.80	

LINN	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	1,548,589	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	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	29,803	0	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	1,677,097	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	
EMPORIA	D0253	4,350.0	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	057																	
CENTRE	D0397	300.0	5,393.70	1.0	1,651,013	1,667,523	16,510	762,554	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	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	1,730,004	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	1,659,932	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	

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COUNTY NAME DISTRICT NAME	EST ENROLL	(2)	(3)	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-1				
				BUDGET PER-		EST.		STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF AID (14 - 10)	MILL EQUIV	ESTI 1990
				1989-90	INC	1989-90	1990-91													

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	1,645,458	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	1,584,258	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-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	964,068	0	148,856	1,112,924	21,261	1.55	39.45	41.30	
MOUNDRIE	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																				
FTWILER	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	
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																				
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	2,825,225	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	360,896	2,647,630	195,865	7.74	52.01	53.61	
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	1,229,356	0	152,746	1,382,102	65,809	4.18	47.12	45.68	
DELIOT	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	758.0	4,772.22	1.0	3,669,837	3,704,534	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	7,281,813	7,529,431	147,618	3,051,564	0	706,164	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	2,447,559	-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	211,255	821,461	571,033	0	236,358	807,391	-14,070	-0.32	39.45	44.49	
MEMPHIS 066																				
BARBETHA	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 B & B	D0442	380.0	5,462.42	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	
	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	
NEOSHO 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	3,453.88	2.0	6,411,005	6,539,228	128,223	2,927,023	0	509,431	3,436,434	2,962,249	0	569,965	3,532,214	95,760	2.75	46.33	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	
SMOXY 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	238,381	-5,228	-0.60	58.65	65.16	

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	(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-I				
NTY NAME	EST	ENROLL	X	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	BASIC	ADDITIONAL	AID/	TOTAL	DIFF	MILLI	ESTI		
ICT NAME	9-20-90	1989-90	INCL	1989-90	1990-91	(5 - 4)	AID GUARANTEE	INCOME	AID	AID	GUARANTEE	INCOME	AID	(14 - 10)	EQUIV	1989	1990		
NORTON 069																			
NORTON COMMUNIT	D0211	713.5	4,648.06	2.0	3,316,394	3,382,718	66,324	1,911,555	0	215,129	2,126,684	1,992,321	0	240,492	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
OBAGE 070																			
OBAGE 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	2,062,367	40,438	1,268,932	0	108,700	1,377,632	1,311,177	0	121,616	1,432,793	55,161	6.68	43.82	41.30
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	3,423,214	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
HARAI8 DEB CYGN	D0456	296.0	5,390.87	1.0	1,593,003	1,611,653	18,652	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	43.50	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	2,255,049	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
PANEE 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	52.05	55.04
PANEE HEIGHTS	D0496	155.5	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	1,560,070	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																			
WANEGD	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
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
OHAGA-HAVENBVL	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	44.26	63.71
WESTHORELAND	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
RAWLINS 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																			
HUTCHINGSON 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
HICKERSON	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	426,029	2,864,530	-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 BC	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

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NAME	ENROLL	BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-	
		9-20-90	1989-90 INC	1989-90	EST. 1990-91	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE INCOME	TOTAL STATE AID	DIFF (14 - 10)	HILL EDUIVI 1989	ESTI 1990
RENO	078																
BUNLER	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	-177,085	-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	-32,524	-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	1,339,368	0	230,944	1,570,312	74,774	3.67 53.77 52.54
CUBA	D0435	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	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	1,440,009	0	189,994	1,630,003	-22,292	-1.43 43.18 49.45
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	1,948,114	0	297,777	2,245,891	134,618	6.11 53.72 58.31
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	1,428,201	0	125,395	1,553,596	99,344	9.21 57.89 56.74
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	5,556,282	0	2,312,246	7,868,528	529,659	3.33 59.27 61.28
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	559,912	0	62,757	622,669	50,604	6.07 55.78 59.93
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	1,066,192	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	1,851,600	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
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 47.06 53.66
OTIS-BISON	D0403	350.0	5,338.81	1.0	1,836,551	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	4,564,365	0	3,660,102	8,224,467	428,167	2.48 68.59 68.97
SOUTHEAST OF BA	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	986,484	0	57,815	1,044,299	-10,899	-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	1,332,151	0	418,798	1,770,949	75,211	1.81 53.42 53.78
BEDGWICK	087																
WICHITA	D0239	44,350.0	3,538.38	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
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	9,738,118	0	1,542,743	11,280,861	1,072,514	9.68 48.20 52.61
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	6,089,972	0	692,849	6,782,841	528,954	10.00 55.48 56.52
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	3,388,507	0	571,516	3,960,023	402,253	12.03 53.70 59.28
MILVANE	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
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	1,906,456	0	315,515	2,221,971	67,157	2.63 41.91 43.56
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	2,420,344	0	578,940	2,999,284	205,167	4.57 59.31 61.51

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COUNTY NAME STRICT NAME	0	BUDGET PER-			GENERAL FUND BUDGET				1989-90			ESTIMATED 1990-91				TAX RATE-			
		ENROLL	1987-90	INC	1987-90	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST	
	9-20-90	1987-90		1987-90	1990-91	(5 - 4)	AID	GUARANTEE	INCOME	AID	GUARANTEE	INCOME	AID	GUARANTEE	(14 - 10)	EQUIV	1989	1990	

BEDFORD	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	6,356,355	1,196,873	31.97	53.31	66.88
RENWICK	D0267	1,410.0	3,905.14	2.0	5,345,661	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

BEWARD	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
KIGHT-PLAIN	D0483	570.0	4,305.93	2.0	2,447,922	2,503,469	55,547	709,347	0	127,816	837,363	565,712	0	143,004	708,716	-128,647	-3.42	34.43	41.30

SHAWNEE	089																		
BEAMAN	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	3,016,551	0	1,114,461	4,131,012	-162,883	-1.44	55.29	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
AUBURN 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
SHAWNEE HEIGHTS	D0450	3,333.0	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	964,348	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	1,503,553	0	387,400	1,890,953	-155,295	-3.39	50.34	57.96

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 COUN	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	4,000.94	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
HACKBVILLE	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	104,053	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	160,553	160,553	0	0	179,631	179,631	19,078	0.29	33.11	33.73

STEVENS	095																		
MOSCOW 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

SUNNER	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	125,099	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	2,090,335	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	68.69
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

9-13

9-14

COUNTY NAME / TRICIT NAME	EST 9-20-90	BUDGET PER-		GENERAL FUND BUDGET						ESTIMATED 1990-91				TAX RATE-		
		ENROLL	%	1989-90	1989-90	EST.	DIFF	BASIC ADDITIONAL	STATE	TOTAL	BASIC ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST
		1989-90	INC	1989-90	1990-91	(5 - 4)	AID GUARANTEE	AID/	AID	AID GUARANTEE	AID/	AID	(14 - 10)	EQUIV	1989	1990
THOMAS 097																
BREWSTER 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 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	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 098																
WAKEENEY 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
WABALUNBEE 099																
ALMA 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
WABALUNBEE 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 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
WEBKAM 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 BCHD 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 53.53
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 102																
LEOTI 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 103																
ALTOONA-MIDWAY 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	1,234,478	0	64,094	1,318,572	-64,252	-6.60 34.07 49.09
NEODESHA 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
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	2,189,350	0	221,786	2,411,136	15,566	0.68 54.12 57.89
WOODBON 104																
WOODBON 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	2,634,920	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	45,012,653	-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	4,383,454		166,599,995	543,495,084	184,499,999	0	23,817,985	14,884.96	473.64	16,107.95
	1,421,448.91	1,570,696,996		51,073,108					704,177,098				727,995,083			

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
TOTAL	\$ 1,570,498	\$ 1,642,130
General State Aid Basic Additional Guarantee	\$ 533,527 4,413	\$ 535,487 0
SUBTOTAL	\$ 537,940	\$ 535,487
Special Provision/Selected Districts Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	1,150 (e) 0	8,040
TOTAL	\$ 539,090	\$ 543,527
Income Tax Rebate	166,600	184,500
TOTAL, General Aid & Rebate	\$ 705,690	\$ 728,027
Transportation Aid	44,500 (d)	46,000
GRAND TOTAL Increase over 1989-90	\$ 750,190	\$ 774,027 23,837
State Aid Ratio (b)	34.3%	33.1%
State Aid and Income Tax Ratio (c)	44.9%	44.3%
Est. Property Tax Increase	\$ 30,530	\$ 52,900
Est. KPERS Requirement	40,863	42,766
Est. KPERS Increase over 1989-90		1,903

	Current Law	Proposed Plan
Basic Budget Controls	2% - 4.5% plus 1% subject to protest petition*	1% - 2% plus 1% subject to protest petition*
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same Education 4/3/90 Attachment 10
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%	6.482%
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

- 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.

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

**Plus an additional 7.1% 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.

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout: L9052
Date: April 2, 1990

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 1989-90	Proposed Plan 1990-91
General Fund Budget Limitations	2%-4.5% plus 1% subject to protest petition	1%-2% plus 1% subject to protest petition
Est. General Fund Budget	1,570,498	1,642,130
Percent Budget Increase	7.7%	4.6%
General State Aid (including additional guarantee)	539,090	543,527
Income Tax Rebate (a)	166,600	184,500
Ratio of General State Aid and Income Tax Rebate to Budget	44.9%	44.3%
Est. Property Tax Increase (b)	30,530	52,800
Est. Property Tax Rate Increase		3.7 mills
Est. Percent Increase in Teacher Salaries (b)	5.5%	4.1%

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 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)	
	Plus 7.1% for budget authority and state aid	\$ 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	
	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	(3)	BUDGET PER-		GENERAL FUND BUDGET				1989-90		ESTIMATED 1990-91				TAX RATE			
				1989-90	INC	1989-90	1990-91	DIFF	BASIC ADDITIONAL	STATE AID/INCOME	TOTAL STATE AID	BASIC ADDITIONAL	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	HILL EDUIVI	1989	ESTI 1990	
ALLEN	001																		
HARVATON 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	1,604,341	0	155,713	1,760,054	-102,720	-6.31	31.49	44.97
ANDERSON	002																		
CARNETT	D0365	935.0	4,100.33	2.0	4,045,000	4,125,898	80,898	1,804,293	0	283,050	2,087,343	1,656,380	0	316,684	1,973,064	-114,279	-3.63	48.44	57.04
CREBT	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	43.59	56.03
ATCHISON	003																		
ATCHISON CO COM	D0377	770.0	4,933.33	1.0	3,860,349	3,898,947	38,598	2,000,920	0	166,137	2,167,057	2,026,977	0	185,878	2,212,855	45,798	2.17	62.97	62.37
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	2,515,355	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	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	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	1,405,490	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
HOIBINGTON	D0431	730.0	4,324.48	2.0	3,100,635	3,220,008	119,373	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	2,840,522	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	1,442,342	0	85,041	1,527,383	-50,894	-4.80	35.16	47.76
BROWN	007																		
HIAMATHA	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	2,295,108	0	364,902	2,660,010	-14,262	-0.41	52.31	62.84
BROWN COUNTY	D0430	630.0	4,517.12	2.0	2,865,212	2,922,512	57,300	1,633,403	0	128,085	1,961,488	1,715,069	0	143,305	1,858,374	-103,114	-7.09	47.52	63.01
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	1,578,587	0	154,492	1,733,079	-14,451	-0.78	40.64	49.30
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	915,750	0	158,436	1,074,186	-47,158	-2.45	55.25	62.21
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	39.55	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	483,198	2,677,631	173,857	4.27	57.05	58.76
ROBE 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	3,134.33	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	1,960,457	0	884,166	2,844,823	1,707,347	0	989,228	2,696,575	-148,248	-2.60	58.83	65.30
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	2,292,639	44,935	957,565	0	123,545	1,081,110	882,276	0	138,225	1,020,501	-60,609	-2.66	43.42	49.89

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COUNTY NAME	EST	(1)	(2)	(3)	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE		
					BUDGET PER ENROLL	PER INC	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
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	1,292,463	0	94,249	1,386,712	-130,612	-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	3,952.95	2.0	5,006,410	5,106,541	100,131	2,614,122	0	282,411	2,896,533	2,507,389	0	315,969	2,823,358	-73,175	-2.28	56.03	63.57
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	137,552	2,820,275	92,542	15.67	45.74	41.30
BAXTER 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																		
MINNEDLA	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	5,337,992	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	48.94
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	559,160	0	75,193	634,353	-38,604	-3.60	38.75	45.42
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	1,282,690	0	147,173	1,429,863	-65,435	-5.14	46.60	58.60
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
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	971,519	0	80,757	1,052,276	-20,189	-1.86	43.51	50.60
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	1,024,806	0	113,759	1,138,565	55,211	7.19	61.36	61.94
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	481,834	0	35,861	517,695	-19,591	-3.50	41.56	48.79
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	1,535,207	0	124,240	1,659,447	20,581	2.18	39.63	43.25
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	2,253,685	0	171,664	2,425,349	-933	-0.06	53.47	60.05
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	2,555,812	0	257,011	2,812,823	7,670	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	1,304,174	0	127,319	1,431,493	11,402	1.30	40.18	44.83
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

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COUNTY NAME	ENROLLMENT	GENERAL FUND BUDGET																	TAX RATE	
		1989-90																	1990-91	
		EST	PER	INC	1989-90	1990-91	DIFF	BASIC	ADDITIONAL	STATE AID	TOTAL STATE AID	BASIC	ADDITIONAL	STATE AID	TOTAL STATE AID	DIFF	MILL	EST		
DECATUR	020																			
OBERLIN	D0294	605.0	4,373.81	2.0	2,530,251	2,499,080	168,829	947,220	0	158,844	1,106,064	946,953	0	177,719	1,144,672	38,608	1.61	46.31	54.57	
PRAIRIE HEIGHTS	D0295	121.0	5,590.37	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																			
BOLDON	D0393	327.0	5,765.85	1.0	1,873,901	1,904,288	30,387	930,763	0	80,497	1,011,260	936,840	0	90,062	1,026,902	15,642	1.42	52.99	54.85	
ABILENE	D0435	1,370.0	3,798.45	2.0	5,153,738	5,307,955	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	2,028,441	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	145,141	1,646,061	1,478,656	0	162,388	1,641,044	-5,017	-0.43	53.08	59.71	
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	1,781,639	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	1,750,500	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	4,866.16	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	41.95	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	4,608.35	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	2,443,997	814,339	3,891,503	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	635,330	0	224,608	879,938	584,642	0	251,297	835,939	-43,999	-2.51	62.85	67.68	
LEMIB	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	1,109,501	0	117,339	1,226,840	-71,980	-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	560,937	0	31,466	592,403	-31,590	-6.49	50.80	62.48	
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	384.0	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	10,538,622	11,138,754	580,132	2,980,260	0	1,100,377	4,080,637	2,856,571	0	1,231,131	4,087,702	7,065	0.07	53.14	60.96	
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	1,928,934	0	233,602	2,162,536	97,037	4.97	64.06	65.38	
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	7,426,331	0	1,957,456	9,383,787	-124,758	-0.76	50.10	58.62	
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	598,076	0	71,830	669,906	-12,668	-1.50	44.10	50.20	
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	3,752,397	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	

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COUNTY NAME DISTRICT NAME	ENROLLMENT 9-20-90	X	BUDGET PER GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-1			
			1989-90	1989-90	1990-91	DIFF (5-4)	STATE AID	TOTAL STATE AID	BASIC ADDITIONAL AID	STATE AID	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV (14-10)	1989	1990			
FRANKLIN 030																		
WEST FRANKLIN D0287	786.0	4,470.36	2.0	3,433,238	3,583,979	150,741	2,139,890	0	129,272	2,265,162	2,222,434	0	144,633	2,367,067	101,905	6.24	47.69	52.49
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	1,424,915	0	120,616	1,545,531	-21,774	-2.10	32.34	41.30
WELLSVILLE 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	13,338,293	0	944,823	14,283,116	427,966	5.25	45.54	52.64
GOVE 032																		
GRINNELL PUBLIC D0291	141.5	4,864.19	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	-3.54	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-MOR 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																		
ULYBES 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	-85,303	-8.59	41.17	55.25
ELREKA 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	1,824,997	0	222,455	2,047,452	-59,966	-2.74	53.01	59.02
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	473,921	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	1,867,412	0	214,555	2,081,967	-27,690	-1.36	56.13	63.57
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	1,667,459	0	240,467	1,907,926	-47,990	-2.24	50.42	59.22

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NAME	ENROLL	1989-90										ESTIMATED 1990-91				TAX RATE			
		BUDGET PER		GENERAL FUND BUDGET						STATE		TOTAL		DIFF		MILL			
		9-20-90	1989-90	1989-90	1990-91	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	AID/INCOME	STATE AID	TOTAL AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL AID	DIFF (14-10)	MILL EQUIV	EST 1989	EST 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
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
HODGENAN	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	388,705	-6,204	-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	1,424,203	0	87,509	1,511,712	29,008	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	2,721,610	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	2,302,236	0	181,935	2,484,171	28,738	2.68	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	1,403,344	0	115,428	1,518,772	31,843	4.26	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	1,555,540	0	99,389	1,654,929	104,359	11.78	43.10	45.50
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	2,022,635	0	263,246	2,285,901	127,511	9.95	49.07	41.84
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	1,612,920	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	1,580,607	0	133,328	1,713,935	71,535	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	2,112,089	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	872,106	0	80,974	953,080	-31,898	-4.13	60.97	72.12
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	58.62	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-EDGERT	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
DESDO	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	2,406,550	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	18,645,549	0	5,396,415	24,041,964	1,025,620	2.53	62.42	72.03
SHANNEE 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
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
KIOWA	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	-0.65	56.36	62.42

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

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	3,028,637	0	724,490	3,753,127	107,606	3.44	70.22	70.59
OSWEGO	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	1,504,085	0	120,234	1,624,319	-52,580	-5.10	38.92	52.75
CHEYEA	D0505	316.0	5,036.18	2.0	1,588,914	1,623,260	34,344	1,172,842	0	52,642	1,225,484	1,173,013	0	58,897	1,231,910	6,426	1.18	39.86	47.30
LABETTE COUNTY	D0506	1,625.5	3,530.32	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	051																		
HEALY PUBLIC SC	D0468	111.5	4,257.22	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	1,566,353	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	5,245,504	0	1,533,684	6,779,188	338,386	3.50	54.05	54.25
BABENOR-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
TONGANXIE	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	2,884,849	0	386,656	3,271,505	235,409	9.36	53.26	54.13
LANING	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	3,904,436	0	342,980	4,247,416	391,822	14.02	46.26	45.93

LINCOLN	053																		
LINCOLN	D0298	424.5	4,922.03	2.0	2,089,401	2,131,190	41,789	982,002	0	120,535	1,102,557	912,546	0	134,880	1,047,426	-55,131	-3.48	45.52	54.06
BYLVAN 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

LINN	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	1,548,589	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	1,394,149	0	115,259	1,509,408	32,678	2.17	47.69	49.29
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																		
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
TRIPLAING	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	1,620,447	0	155,977	1,776,424	-75,526	-3.98	48.98	59.47
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	1,258,688	0	141,761	1,400,449	-29,185	-1.95	51.83	60.56
EMPORIA	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	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	1,096,002	0	120,416	1,216,418	-19,341	-1.65	52.51	59.67
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	1,430,328	0	198,978	1,629,306	52,434	3.43	52.34	53.18
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	1,358,500	0	201,261	1,559,761	-17,319	-0.91	49.69	56.67
GOESSEL	D0411	263.0	4,936.75	2.0	1,207,035	1,324,334	117,299	719,752	0	51,522	771,274	787,133	0	57,644	844,777	73,503	10.78	53.39	63.80

MARSHALL	058																		
MARYSVILLE	D0364	975.0	3,981.90	2.0	3,886,330	3,944,063	77,733	1,675,936	0	339,785	2,015,721	1,644,254	0	380,160	2,024,414	8,693	0.30	57.50	60.64
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	1,659,932	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	1,932,530	66,359	1,115,394	0	99,349	1,214,743	1,138,035	0	111,154	1,249,189	34,446	3.18	52.68	59.83

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Y NAME	#	BUDGET PER-			GENERAL FUND BUDGET			1989-90			ESTIMATED 1990-91			TAX RATE-I					
		ENROLL	%	INC	EST.	DIFF	BASIC ADDITIONAL	STATE AID/	TOTAL STATE	BASIC ADDITIONAL	STATE AID/	TOTAL STATE	DIFF	MILL	EST				
NAME		9-20-901	1989-90	INC	1989-90	1990-91	(5 - 4)	AID GUARANTEE	INCOME	AID	AID GUARANTEE	INCOME	AID (14 - 10)	EQUIV	1989 1990				

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	1,565,077	0	264,329	1,829,406	6,429	0.24	60.33	63.01
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	1,603,771	0	1,093,739	2,697,510	133,675	1.69	57.94	60.71
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	923,582	0	148,856	1,072,438	-19,225	-1.40	39.45	45.44
HOUNDRIDGE	D0423	425.0	4,795.95	2.0	2,050,270	2,091,274	41,004	749,238	0	193,451	942,689	694,848	0	216,438	911,286	-31,403	-1.88	60.76	66.61
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																		
FOHLER	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
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	2,825,225	0	287,900	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	360,896	2,647,630	195,865	7.74	52.01	53.61

HITCHELL	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	1,229,356	0	152,746	1,382,102	65,809	4.18	47.12	43.68
BELOIT	D0273	775.0	4,592.17	2.0	3,558,632	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	758.0	4,772.22	1.0	3,669,837	3,706,534	36,697	2,484,433	0	147,070	2,631,503	2,359,956	0	164,546	2,324,502	-107,001	-6.66	38.75	51.15
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	4,106,863	0	983,531	5,090,394	-27,742	-0.47	53.16	57.90
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	2,991,012	0	790,077	3,781,089	23,359	0.43	54.39	57.34
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	2,160,727	0	126,552	2,287,279	-14,177	-1.51	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	1,590,942	61,227	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	211,255	821,461	571,033	0	236,358	807,391	-14,070	-0.32	39.45	44.49

NEMAHA	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	2,230,354	0	340,383	2,570,737	-39,746	-1.52	51.11	57.73
NEMAHA 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	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

NEOSHO	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	2,817,283	0	251,676	3,068,959	109,967	4.94	46.16	46.09
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	2,962,249	0	569,965	3,532,214	95,760	2.75	66.33	67.43

NESS	068																		
NEB 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	5,549.85	1.0	1,105,615	1,116,472	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	238,381	-5,228	-0.60	58.65	65.16

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

NORTON	069																		
NORTON COMMUNIT	D0211	713.5	4,648.06	2.0	3,316,394	3,382,718	66,324	1,911,555	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	553,580	474,787	0	47,191	521,978	-31,602	-4.63	73.57	82.18
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	68.13
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	2,062,367	40,438	1,268,932	0	108,700	1,377,632	1,306,295	0	121,616	1,427,911	50,279	6.09	43.82	42.13
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	3,423,214	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	1,243,335	0	91,717	1,335,052	39,938	7.59	42.10	41.30
MARATHI DES CYGH	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	1,061,723	0	65,064	1,126,787	10,140	1.63	47.28	49.13
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	43.50	43.17
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	1,247,857	0	200,031	1,447,888	-70,124	-3.47	39.91	48.37
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	1,302,846	0	102,383	1,405,229	-53,043	-4.19	35.84	46.66
PAWNEE	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	1,556,647	0	444,155	2,000,802	-110,444	-2.87	52.05	59.24
PAWNEE HEIGHTS	D0496	155.5	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																		
WAMEGO	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
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
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	1,324,292	0	97,002	1,421,294	59,276	5.43	64.26	68.26
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	1,026,972	0	153,962	1,180,934	-30,613	-1.79	64.17	70.48
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	3,535,153	0	2,836,225	6,371,378	-263,842	-1.86	51.16	60.37
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	4,457,359	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

DUNTY NAME RICT NAME	#	BUDGET PER-				GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-	
		EST		X I		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST	
		9-20-90	1989-90	1989-90	INC														1989-90
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	-177,085	-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	-32,524	-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	1,283,887	0	230,944	1,514,831	19,293	0.95	53.77	56.34
CUBA	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	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	1,387,396	0	189,994	1,577,390	-74,905	-4.82	43.18	54.19
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	1,877,534	0	297,777	2,175,311	64,038	2.91	53.72	62.80
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	1,428,201	0	125,395	1,553,596	99,344	9.21	57.89	56.74
HANNAHATTAN	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	5,356,282	0	2,312,246	7,868,528	529,659	3.33	59.27	61.28
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	548,223	0	62,757	610,980	38,915	4.67	55.78	61.89
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	1,851,600	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
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
OTIS-BIBON	D0403	350.0	5,338.81	1.0	1,836,551	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
BALINE	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	4,564,365	0	3,660,102	8,224,467	428,167	2.48	68.59	68.97
SOUTHEAST OF BA	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-BALINE	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
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	1,281,991	0	418,798	1,700,789	5,051	0.12	53.42	56.15
BEDGWICK	087																		
WICHITA	D0259	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
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	9,738,118	0	1,542,743	11,280,861	1,072,514	9.68	48.20	52.61
HAYVILLE	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	692,849	6,782,841	528,954	10.00	55.48	56.52
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	3,388,507	0	571,516	3,960,023	402,253	12.03	53.70	59.28
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	2,512,667	0	572,299	3,084,966	208,425	8.94	34.84	41.30
CLEARWATER	D0264	980.0	3,833.65	2.0	3,733,973	3,832,114	98,139	1,872,809	0	282,005	2,154,814	1,833,630	0	315,515	2,149,145	-5,669	-0.22	41.91	47.54
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	2,420,344	0	578,940	2,999,284	205,167	4.57	59.31	61.51

10-12

CITY NAME	CT NAME	0	BUDGET PER-			GENERAL FUND BUDGET			1989-90			ESTIMATED 1990-91			TAX RATE-					
			ENROLL	X	INC	1989-90	EST.	DIFF	BASIC	STATE	TOTAL	BASIC	STATE	TOTAL	DIFF	MILL	EST			
			9-20-90	1989-90		1989-90	1990-91	(5 - 4)	AID	GUARANTEE	INCOME	AID	GUARANTEE	INCOME	(14 - 10)	EQUIV	1989	1990		

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	1,198,873	31.97	53.31	66.08
RENWICK	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	2,561,185	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	1,224,008	0	160,063	1,384,071	62,284	4.61	45.44	45.03

BEWARD	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
KIGMET-PLAINS	D0483		570.0	4,305.93	2.0	2,447,922	2,503,469	55,547	709,547	0	127,816	837,363	563,712	0	143,004	708,716	-128,647	-3.42	34.43	41.30

SHAWNEE	089																			
BEAMAN	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	1,634,216	0	219,583	1,853,799	83,898	8.09	51.95	47.77
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	4,360,038	0	1,138,408	5,498,446	339,743	4.85	51.26	51.66
TOPEKA PUBLIC B	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																			
HOXIE 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	1,160,505	0	228,637	1,389,142	-53,405	-2.46	48.58	55.49
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	-3.08	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-HUBBON	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
HACKBIVILLE	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	160,553	160,553	0	0	179,631	179,631	19,078	0.29	33.11	33.73

STEVENS	095																			
HOSCON PUBLIC B	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

SUNNER	096																			
WELLINGTON	D0353		1,912.0	3,288.00	2.0	4,291,579	4,417,420	125,841	2,728,185	0	556,648	3,284,833	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	1,244,204	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	2,090,335	0	221,344	2,311,699	113,170	10.36	49.43	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	970,797	0	109,027	1,079,824	-17,718	-1.65	48.96	55.65
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	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	514,292	0	49,316	563,608	-1,636	-0.21	44.53	48.42

10-13

10-14

DUNTY NAME RICT NAME	EST ENROLL	(3) X 1989-90 INCI	1989-90							ESTIMATED 1990-91				TAX RATE					
			BUDGET PER		GENERAL FUND BUDGET		STATE AID/INCOME		TOTAL STATE AID		STATE AID/INCOME		TOTAL STATE AID		DIFF	HILL			
			(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
THOMAS	097																		
BREWSTER	D0314	142.5	6,028.77	1.0	859,100	867,691	8,591	46,632	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	4,938,593	5,088,120	149,525	1,945,893	0	361,036	2,306,929	1,941,120	0	403,937	2,345,057	38,128	0.95	41.40	45.29
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																		
WAKEENEY	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
WABAUNSEE	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	1,098,348	0	221,088	1,319,436	31,774	1.96	58.82	60.00
WABAUNSEE 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	1,651,136	0	145,008	1,796,144	15,845	1.10	64.22	68.46
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	635,613	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	1,258,663	0	101,950	1,360,613	-38,420	-3.71	49.38	60.18
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																		
LEOTI	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	103																		
ALTOONA-MIDWAY	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	1,221,443	0	64,094	1,285,537	-97,287	-10.00	34.07	53.84
HEDDESHA	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	2,371,928	0	154,643	2,526,571	-20,652	-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	2,116,672	0	221,786	2,338,458	-57,112	-2.51	54.12	62.36
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	2,576,733	0	218,633	2,795,366	-38,979	-2.02	45.41	65.35
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	37,696,755	0	7,238,291	44,955,046	-456,087	-1.02	35.53	41.48
STATE TOTALS		413,319.1	511.4		1,621,770,104	533,193,649			166,599,995		535,487,425		184,499,999	15,810,326	14,884.96				
		1,421,448.91	1,570,696,996			51,073,108		4,383,454		704,177,098			0	719,987,424		204.77	16,484.39		

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	\$ 1,642,130
General State Aid Basic	\$ 533,527	\$ 543,499
Additional Guarantee	4,413	0
SUBTOTAL	\$ 537,940	\$ 543,499
Special Provision/Selected Districts	1,150 (e)	
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	8,028
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%	33.6%
State Aid and Income Tax Ratio (c)	44.9%	44.8%
Est. Property Tax Increase	\$ 30,530	\$ 41,700
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

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% plus 1% subject to protest petition*
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	93.75% of Loss (state aid and income tax rebate)--prorated at 65%	Inc. of 5% per pupil & dec. of 2.5% per pupil
Local Effort Rate	2.650%	6.281%
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

Education
4/3/90
Attachment 11

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.

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

**Plus an additional 7.1% 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.

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout: L9053
Date: April 2, 1990

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)

	<u>Actual</u> <u>1989-90</u>	<u>Proposed</u> <u>Plan</u> <u>1990-91</u>
General Fund Budget Limitations	2%-4.5% plus 1% subject to protest petition	1%-2% plus 1% subject to protest petition
Est. General Fund Budget	1,570,498	1,642,130
Percent Budget Increase	7.7%	4.6%
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%	44.8%
Est. Property Tax Increase (b)	30,530	41,700
Est. Property Tax Rate Increase		2.96 mills
Est. Percent Increase in Teacher Salaries (b)	5.5%	4.1%

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> <u>9-15-86</u>	<u>FTE</u> <u>9-20-87</u>	<u>FTE</u> <u>9-20-88</u>	<u>FTE</u> <u>9-20-89</u>	<u>Est. FTE</u> <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)	
	Plus 7.1% for budget authority and state aid	\$ 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	
	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	INC	1989-90	1990-91	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL		
		9-20-90	1989-90	1989-90	1990-91	(5 - 4)	AID	GUARANTEE	INCOME	STATE	AID	AID	GUARANTEE	INCOME	STATE	AID	(14 - 10)	1989	
ALLEN	001																		
MARATHON VALLEY	D0256	320.0	4,805.54	2.0	1,535,369	1,568,528	33,159	760,966	0	98,578	859,544	729,075	0	110,292	839,367	-20,177	-1.73	45.01	51.35
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	1,646,940	0	155,713	1,802,653	-60,121	-3.70	31.49	41.30
ANDERSON	002																		
GARNETT	D0365	935.0	4,100.33	2.0	4,045,000	4,125,898	80,898	1,804,293	0	283,050	2,087,343	1,717,705	0	316,684	2,034,389	-52,954	-1.68	48.44	54.30
CREST	D0479	279.5	5,223.61	1.0	1,460,000	1,474,600	14,600	905,433	0	50,306	935,739	875,561	0	56,284	931,845	-23,894	-2.87	45.59	52.01
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	4,067,373	253,232	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	1,135,199	0	256,333	1,391,532	-48,489	-1.29	38.71	42.87
SOUTH BARBER	D0255	301.0	3,165.55	1.0	1,609,068	1,625,301	16,233	373,659	0	94,284	467,943	335,378	0	105,487	440,865	-27,078	-1.22	45.50	48.15
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	511,637	0	89,264	600,901	42,734	2.95	47.30	59.62
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	1,351,405	0	168,426	1,519,831	-36,187	-1.79	43.31	49.86
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	2,967,736	0	1,415,790	4,383,526	-123,891	-1.26	48.10	52.54
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	1,456,933	0	230,745	1,687,678	-12,449	-0.51	43.61	51.28
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	1,461,786	0	85,041	1,546,827	-31,450	-2.96	35.16	45.19
BROWN	007																		
HIAMATHA	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	2,361,471	0	364,902	2,726,373	52,101	1.51	52.31	60.14
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	1,756,181	0	143,305	1,899,486	-62,002	-4.26	47.52	59.05
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	1,609,646	0	154,492	1,764,138	16,608	0.89	40.64	46.96
REHINGTON-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	955,345	0	158,436	1,113,781	-7,563	-0.39	55.25	59.33
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	2,024,949	0	323,640	2,348,589	-56,397	-1.15	39.55	44.27
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	288,153	8.48	98.16	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	1,814,718	0	989,228	2,803,946	-40,877	-0.72	58.83	62.66
FLINTHILLS	D0492	220.0	5,471.66	1.0	1,258,482	1,271,067	12,585	478,582	0	39,859	518,441	438,908	0	44,595	463,503	-34,938	-3.03	58.31	64.06
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	909,131	0	138,225	1,047,356	-33,754	-1.48	43.42	48.24

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COUNTY NAME DISTRICT NAME	0	I-BUDGET PER-		GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				I-TAX RATE-I	
		ENROLL	X I	1989-90	1990-91	DIFF	BASIC ADDITIONAL AID	STATE AID/INCOME	TOTAL STATE AID	BASIC ADDITIONAL AID	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	ESTI 1989	ESTI 1990	
CHAUTAUQUA	010																
CEDAR VALE	D0285	196.0	3,923.62	2.0	780,800	796,416	15,616	402,181	0	40,935	443,116	375,273	0	45,799	421,072	-22,044	-2.86 34.45 41.30
CHAUTAUQUA 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	1,292,453	0	94,249	1,386,702	-130,622	-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	2,192,538	0	85,773	2,278,311	-117,434	-7.77 32.44 49.29
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	2,568,856	0	315,969	2,884,825	-11,708	-0.37 56.03 60.89
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	137,552	2,820,275	92,542	15.67 45.74 41.30
BAXTER 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 34.45 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	716,568	0	130,765	847,333	-36,492	-1.99 43.03 48.75
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	247,393	0	77,525	324,918	-16,876	-1.26 45.31 48.96
ABLAND	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	575,854	0	75,193	651,047	-21,910	-2.04 38.75 43.24
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	1,306,775	0	147,173	1,453,948	-41,350	-3.25 46.60 55.95
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	761,491	0	90,684	852,175	-39,829	-2.98 42.43 49.91
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	694,323	538,061	0	141,361	679,422	-14,903	-0.51 46.40 48.54
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	991,288	0	80,757	1,072,045	-420	-0.04 43.51 48.05
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	1,038,578	0	113,759	1,152,337	68,983	8.98 61.36 59.44
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	4,556,939	0	884,335	5,441,274	4,842,015	0	989,417	5,831,432	390,158	4.68 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	495,016	0	35,861	530,877	-6,409	-1.14 41.56 45.49
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	1,548,382	0	124,240	1,672,622	33,756	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	2,287,350	0	171,664	2,459,014	32,732	1.99 53.47 57.19
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	2,535,859	0	257,011	2,812,870	7,717	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	1,319,719	0	127,319	1,447,038	26,947	3.08 40.18 42.35
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

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

DECATUR	020																			
DECATUR	D0294	605.0	4,373.81	2.0	2,530,251	2,699,080	168,829	947,220	0	158,844	1,106,064	1,011,092	0	177,719	1,188,811	82,747	3.45	46.51	51.99	
PRAIRIE HEIGHTS	D0295	121.0	5,580.37	1.0	683,595	690,431	6,836	262,990	0	25,188	288,178	249,352	0	28,181	277,533	-10,645	-1.84	61.33	65.52	
DICKINSON	021																			
BOLDON	D0393	327.0	5,765.85	1.0	1,873,901	1,904,288	30,387	930,763	0	80,497	1,011,260	961,860	0	90,062	1,051,922	40,662	3.69	52.99	51.67	
ABILENE	D0435	1,370.0	3,798.45	2.0	5,153,738	5,307,955	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	2,088,446	0	251,345	2,339,791	-92,127	-2.52	50.40	57.48	
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	855,396	0	93,603	948,999	-25,678	-1.94	53.42	60.02	
HERINGTON	D0487	578.5	4,053.44	2.0	2,340,863	2,391,814	50,951	1,500,920	0	145,141	1,646,061	1,498,567	0	162,388	1,660,955	14,894	1.27	53.08	57.34	
DONIPHAN	022																			
MATHENA	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	1,781,639	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	1,750,500	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	4,866.16	2.0	1,236,005	1,260,724	24,719	886,603	0	29,042	915,645	811,054	0	32,493	843,547	-72,098	-9.77	41.95	60.51	
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	4,608.35	2.0	3,734,610	3,854,426	119,816	2,370,619	0	202,432	2,573,051	2,507,215	0	228,486	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	3,891,503	7,151,839	3,333,728	0	4,353,916	7,687,644	535,805	1.88	60.09	62.12	
EDWARDS	024																			
KINSLEY-OFFERLE	D0347	404.2	5,224.48	1.0	2,111,735	2,132,850	21,115	653,330	0	224,608	879,938	611,411	0	251,297	862,708	-17,230	-0.98	62.85	65.53	
LEWIS	D0502	177.0	5,314.48	1.0	938,006	950,069	12,063	191,883	0	74,917	266,800	177,048	0	83,819	260,867	-5,933	-0.38	40.23	41.75	
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	1,109,521	0	117,339	1,226,860	-71,960	-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	571,757	0	31,466	603,223	-20,770	-4.27	50.80	59.37	
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	821,661	0	107,896	929,537	-41,049	-2.60	42.38	47.61	
VICTORIA	D0432	386.0	4,470.20	2.0	1,774,649	1,810,161	35,492	992,666	0	79,748	1,072,414	906,856	0	89,224	996,080	-76,334	-5.70	29.57	41.30	
HAYS	D0489	3,490.0	3,129.04	2.0	10,558,622	11,138,754	580,132	2,980,260	0	1,100,377	4,080,637	3,047,144	0	1,231,131	4,278,275	197,638	1.89	53.14	58.41	
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	1,962,397	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	156,547	0	142,796	299,343	-18,293	-0.53	66.38	68.21	
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	7,729,813	0	1,957,456	9,687,269	178,724	1.09	50.10	56.03	
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	614,364	0	71,830	686,194	3,620	0.43	44.10	47.51	
DOIDGE 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	3,896,403	0	1,718,751	5,615,154	-146,052	-1.20	51.51	55.90	
BUCKLIN	D0459	305.0	3,983.32	2.0	1,179,063	1,239,212	60,149	572,719	0	74,750	647,469	557,192	0	83,632	640,824	-6,645	-0.52	33.80	41.30	

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COUNTY NAME DISTRICT NAME	ENROLL 9-20-90	(3) 1989-90 INC	(4) GENERAL FUND BUDGET				(5) 1989-90				(6) ESTIMATED 1990-91				(7) TAX RATE				
			EST. 1989-90	DIFF 1990-91	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 1990				
															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	2,254,317	0	144,633	2,398,950	133,788	8.20	47.69	49.76
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	1,424,879	0	120,616	1,545,495	-21,810	-2.10	32.34	41.30
WELLSVILLE	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	4,819,112	7,133,021	313,909	3,150,478	0	631,893	3,782,371	3,365,874	0	706,979	4,072,853	290,462	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	13,492,575	0	944,823	14,437,398	582,248	7.15	45.54	49.99
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	267,092	0	44,966	312,058	-17,049	-1.96	66.07	70.33
GRAINFIELD	D0292	186.0	6,299.38	1.0	1,224,600	1,236,845	12,245	367,382	0	50,741	418,123	333,284	0	56,770	390,054	-28,069	-2.61	61.25	66.42
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	840,164	0	89,023	929,187	-23,825	-1.80	45.98	51.96
GRAHAM	033																		
WEST GRAHAM-MOR	D0280	118.5	7,556.53	1.0	914,340	923,484	9,144	263,830	0	28,409	292,239	247,261	0	31,785	279,046	-13,193	-1.57	54.58	58.29
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	1,233,396	0	139,034	1,372,430	-19,088	-0.85	47.78	52.62
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																		
CINARRON-ENBIGN	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	1,093,158	0	184,173	1,277,331	-38,549	-1.71	45.27	51.01
MONTEZUMA	D0371	205.0	5,573.72	1.0	1,189,990	1,201,890	11,900	344,853	0	83,231	428,084	307,644	0	93,121	400,765	-27,319	-2.43	61.01	65.72
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	454,067	0	54,523	508,590	-2,835	-0.23	42.08	46.60
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	102,511	0	129,405	231,916	-9,728	-0.38	48.75	51.09
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	778,390	0	77,368	855,758	-63,359	-6.38	41.17	52.16
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	1,871,166	0	222,455	2,093,621	-13,797	-0.63	53.01	56.06
HAMILTON	D0390	127.5	5,564.36	1.0	703,891	716,550	12,659	314,349	0	16,943	331,292	306,607	0	18,956	325,563	-5,729	-0.82	45.68	49.47
HAMILTON	038																		
BYRACUSE	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	1,496,749	0	342,953	1,839,702	-44,478	-1.10	51.66	56.29
ATTICA	D0511	210.0	5,171.46	1.0	1,124,793	1,136,039	11,246	530,470	0	52,814	583,284	490,001	0	59,090	549,091	-34,193	-2.95	48.17	53.57
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	813,780	0	83,461	897,241	-22,695	-2.33	47.42	55.05
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
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	1,413,518	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	1,908,804	0	214,555	2,123,359	13,702	0.67	56.13	60.72
HEBSTON	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	1,710,707	0	240,467	1,951,174	-4,742	-0.22	50.42	56.39

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COUNTY NAME DISTRICT NAME	#	1-BUDGET PER-1			GENERAL FUND BUDGET				1989-90		ESTIMATED 1990-91				TAX RATE-1				
		ENROLL	%	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EBT		
		9-20-90	1989-90	1989-90	1990-91	(5-4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	AID/	STATE	(14-10)	EQUIV	1989	1990	

HASKELL	041																		
SUBLETTE	D0374	515.0	4,481.36	2.0	2,265,327	2,334,060	88,733	138,938	23,841	181,788	344,567	5,247	0	203,389	208,636	-135,931	-2.78	34.84	41.30
BATAHTA	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
HEDGEHAM	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	306,730	0	92,205	398,935	4,024	0.27	52.13	57.61
HANSTON	D0228	153.0	6,428.19	1.0	967,442	993,348	25,906	350,225	0	30,675	380,900	343,227	0	34,320	377,547	-3,333	-0.35	49.08	53.55
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	1,424,229	0	87,509	1,511,738	29,034	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	2,302,186	0	181,935	2,484,121	28,688	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	1,573,353	0	99,389	1,672,742	122,172	13.79	43.10	42.69
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
HOLDOUTH	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	1,580,619	0	133,328	1,713,947	71,547	6.48	37.79	41.30
PERRY PUBLIC BC	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	345,906	0	56,739	402,645	-10,324	-0.90	60.85	63.76
HANKATO	D0278	285.0	5,117.04	2.0	1,504,411	1,533,992	29,581	912,604	0	72,374	984,978	888,147	0	80,974	969,121	-15,857	-2.05	60.97	69.22
JEWELL	D0279	187.5	5,820.73	1.0	1,155,414	1,166,970	11,556	510,172	0	56,219	566,391	458,730	0	62,899	521,629	-44,762	-5.07	58.62	67.43
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	3,695,371	0	3,662,869	7,358,240	489,999	1.01	54.26	64.61
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-EDGERT	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	2,028,927	0	634,495	2,663,422	-68,294	-1.11	67.54	71.70
DEBOTO	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	2,481,617	0	445,999	2,927,616	-9,837	-0.22	52.53	61.21
OLATHE	D0233	14,068.0	4,039.37	1.0	53,800,000	57,475,659	3,675,659	18,193,062	0	4,823,282	23,016,344	19,542,180	0	5,396,415	24,938,595	1,922,251	4.75	62.42	68.93
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
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	1,221,311	0	367,825	1,589,136	-4,830	-0.09	49.90	55.32
CUNNINGHAM	D0332	325.0	6,186.23	1.0	1,948,662	2,030,629	81,967	232,534	0	75,959	308,493	225,344	0	84,985	310,329	1,836	0.06	53.02	56.93
KIOWA	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	707,291	0	154,992	862,283	-44,499	-2.14	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	39,547	0	33,671	73,218	-6,128	-0.48	62.57	64.33
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	343,219	0	45,616	388,835	-184	-0.02	56.36	61.25

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COUNTY NAME TRICT NAME	ENROLL 9-20-90	PER 1989-90	INC 1989-90	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE		
				EST. 1989-90	DIFF 1990-91	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		1990
																1989	1990	1989

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	3,028,637	0	724,490	3,753,127	107,606	3.44 70.22 70.59	
OSWEGO	D0504	459.5	5,041.59	2.0	2,314,089	2,362,942	48,853	1,569,435	0	107,464	1,676,899	1,525,386	0	120,234	1,645,620	-31,279	-3.03 38.92 49.86	
CHETOPA	D0505	316.0	5,036.18	2.0	1,988,916	1,623,260	34,344	1,172,842	0	52,642	1,225,484	1,183,868	0	58,897	1,242,765	17,281	3.18 39.86 44.50	
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	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	19,567	0	92,982	112,549	-1,851	-0.21 51.58 53.72	
DIGHTON	D0482	390.0	4,866.41	2.0	1,886,707	1,935,859	49,152	398,998	0	130,354	729,352	569,494	0	145,843	715,337	-14,015	-0.70 50.93 53.37	

LEAVENWORTH	052																	
EARSTON	D0449	660.0	4,108.70	2.0	2,682,982	2,765,974	82,992	1,483,131	0	132,494	1,615,627	1,566,353	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	1,330.0	3,956.81	2.0	5,205,184	5,448,533	243,349	2,690,505	0	345,591	3,036,096	2,884,849	0	386,656	3,271,505	233,409	9.36 53.26 54.13	
LANSHING	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	3,904,436	0	342,980	4,247,416	391,822	14.02 46.26 45.93	

LINCOLN	053																	
LINCOLN	D0298	424.5	4,922.03	2.0	2,089,401	2,131,190	41,789	982,002	0	120,535	1,102,557	942,133	0	134,880	1,077,013	-25,544	-1.61 45.52 51.44	
BYLAN GROVE	D0299	210.0	4,496.00	2.0	975,631	995,145	19,514	475,355	0	39,698	515,053	441,562	0	44,415	485,977	-29,076	-3.11 41.62 48.94	

LINN	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	1,548,589	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	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	703,444	0	161,334	864,778	-8,685	-0.34 54.00 59.22	
TRIPLAINS	D0275	111.5	7,264.69	1.0	799,116	818,113	18,997	0	2,318	26,485	28,803	0	0	29,632	29,632	829	0.07 61.57 63.89	

LYON	056																	
NORTH LYON COUN	D0251	498.0	4,261.65	2.0	2,968,237	3,034,122	65,885	1,712,539	0	139,411	1,851,950	1,655,162	0	155,977	1,811,139	-40,811	-2.15 48.98 56.91	
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	1,286,428	0	141,761	1,428,189	-1,445	-0.10 51.83 57.96	
EMPORIA	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	057																	
CENTRE	D0397	300.0	5,393.70	1.0	1,651,013	1,667,523	16,510	762,554	0	66,367	828,921	711,484	0	74,253	785,737	-43,184	-3.35 34.89 41.30	
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	1,120,845	0	120,416	1,241,261	5,502	0.47 52.51 56.71	
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	1,459,827	0	198,978	1,658,805	81,933	3.36 52.34 50.47	
DURHAM-HILLBOR	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	1,397,236	0	201,261	1,598,497	21,417	1.13 49.69 53.82	
GOESSEL	D0411	263.0	4,936.75	2.0	1,207,035	1,324,334	117,299	719,752	0	51,522	771,274	800,305	0	57,644	857,949	86,675	12.71 53.39 61.10	

MARSHALL	058																	
MARYSVILLE	D0364	975.0	3,981.90	2.0	3,886,330	3,944,063	77,733	1,675,936	0	339,785	2,015,721	1,696,803	0	380,160	2,076,963	61,242	2.11 57.50 58.10	
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	1,496,946	0	143,439	1,640,385	-18,385	-1.00 41.72 50.63	
AXTELL	D0488	331.0	5,053.13	2.0	1,659,932	1,706,037	46,085	850,211	0	80,483	930,694	824,285	0	90,047	914,332	-16,362	-1.34 49.19 56.48	
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	1,157,323	0	111,154	1,268,477	53,734	4.96 52.68 57.34	

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COUNTY NAME DISTRICT NAME	#	BUDGET PER-			GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE-			
		ENROLL	X	INC	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	AID	GUARANTEE	INCOME	AID	(14 - 10)	EQUIV	1989	1990

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	1,614,333	0	264,329	1,878,662	53,685	2.09	60.53	61.22	
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-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	951,448	0	148,856	1,100,304	8,641	0.63	39.45	42.59	
HOLDRIDGE	D0423	425.0	4,795.95	2.0	2,050,270	2,091,274	41,004	749,238	0	193,451	942,689	727,683	0	216,438	944,121	1,432	0.09	60.76	63.86	
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	992,163	0	137,820	1,129,983	-30,388	-2.18	49.22	56.39	
MEADE																				
MEADE	060																			
FOWLER	D0225	144.0	6,669.75	1.0	959,777	970,049	10,272	152,319	0	49,815	202,134	141,483	0	55,734	197,217	-4,917	-0.45	60.29	62.16	
MEADE	D0226	403.5	4,843.76	2.0	1,954,456	1,993,548	39,092	47,905	0	124,462	172,367	28,807	0	139,251	168,058	-4,309	-0.10	40.26	41.68	
MIAMI																				
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	2,825,225	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	360,896	2,647,630	195,865	7.74	52.01	53.61	
MITCHELL																				
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	1,229,356	0	152,746	1,382,102	65,809	4.18	47.12	45.69	
BELOIT	D0273	775.0	4,592.17	2.0	3,856,632	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																				
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	2,393,410	0	164,546	2,557,956	-73,547	-4.58	38.75	48.23	
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	4,221,259	0	983,531	5,204,790	86,654	1.48	53.16	55.16	
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	3,091,146	0	790,077	3,881,223	123,493	2.26	54.39	54.77	
CHERRYVALE	D0447	627.0	4,775.13	2.0	2,994,066	3,053,885	59,879	2,188,345	0	113,111	2,301,456	2,160,786	0	126,552	2,287,338	-14,118	-1.50	30.12	41.30	
MORRIS																				
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	2,140,239	0	304,675	2,444,914	-39,674	-1.35	37.46	45.22	
MORTON																				
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	211,255	821,461	592,282	0	236,358	828,640	7,179	0.16	39.45	43.82	
NEHAMA																				
NEHAMA	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	2,281,619	0	340,383	2,622,002	11,519	0.44	51.11	54.99	
NEHAMA VALLEY B	D0442	380.0	5,662.42	1.0	2,129,638	2,173,235	43,597	871,195	0	162,865	1,034,060	836,445	0	182,218	1,018,663	-15,377	-1.02	43.50	48.84	
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	833,668	0	34,801	868,469	7,291	1.12	33.04	44.21	
NEOSHO																				
NEOSHO	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	2,861,204	0	251,676	3,112,890	153,888	6.92	46.16	43.32	
CHAMUTE 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	2,962,249	0	569,965	3,532,214	95,760	2.75	66.33	67.43	
NESS																				
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	44,480	0	25,001	69,481	-6,235	-0.69	67.66	69.80	
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	409,336	0	59,940	469,276	-20,672	-1.76	44.32	48.01	
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	431,676	0	152,594	584,270	-17,689	-0.91	48.38	50.72	
BAZINE	D0304	120.0	7,153.37	1.0	833,368	866,988	33,620	214,183	0	29,426	243,609	211,731	0	32,923	244,654	1,045	0.12	58.65	64.15	

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DUNTY NAME (RICT NAME	ENROLL 9-20-90	(3)	GENERAL FUND BUDGET						ESTIMATED 1990-91				TAX RATE				
			1989-90		1990-91		STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV	ESTI 1989	ESTI 1990	
			(1)	(2)	(4)	(5)											(6)

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	553,580	490,686	0	47,191	537,877	-15,703	-2.31 73.57 78.91
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	138,534	0	50,982	189,536	-25,824	-3.48 60.92 67.23
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	2,062,367	40,438	1,268,932	0	108,700	1,377,632	1,311,177	0	121,616	1,432,793	55,161	6.68 43.82 41.30
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	3,423,214	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	7.39 42.10 41.30
MARAIS 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	1,074,809	0	65,064	1,139,873	23,226	3.74 47.28 46.18
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 43.50 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	1,283,885	0	200,031	1,483,916	-34,096	-1.69 39.91 45.87
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	1,327,416	0	102,383	1,429,799	-28,473	-2.25 35.84 43.95
PAWNEE	073																
FT LARNED	D0495	1,108.6	4,127.65	2.0	4,587,057	4,678,793	91,738	1,714,263	0	396,983	2,111,246	1,624,909	0	444,155	2,069,064	-42,182	-1.10 52.05 56.75
PAWNEE HEIGHTS	D0496	155.5	7,258.27	1.0	1,106,886	1,139,947	33,061	137,766	0	53,605	191,371	130,282	0	59,975	190,257	-1,114	-0.10 67.59 71.78
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	394,836	0	42,626	437,462	-8,413	-1.36 51.80 56.88
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	1,561,399	0	243,219	1,804,618	-38,396	-1.70 49.80 57.03
LOGAN	D0326	215.0	6,092.72	1.0	1,380,000	1,393,802	13,802	549,165	0	69,645	618,810	485,533	0	77,921	563,454	-55,356	-4.40 33.71 41.30
POTTAWATOMIE	075																
WAREGO	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
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
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	1,346,036	0	97,002	1,443,038	81,020	7.42 64.26 63.47
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	668,520	0	63,151	731,671	-4,369	-0.20 41.21 46.10
RAWLINS	077																
HERNDON	D0317	72.0	6,662.78	1.0	479,720	484,518	4,798	91,953	16,451	15,596	124,000	103,451	0	17,449	120,900	-3,100	-0.64 64.29 66.53
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	1,061,290	0	153,962	1,215,252	3,705	0.22 64.17 67.67
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	3,807,284	0	2,834,225	6,643,509	8,289	0.04 51.16 57.68
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	2,406,462	0	426,029	2,832,491	-113,093	-2.89 49.22 56.98
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	971,934	0	127,912	1,099,846	-68,057	-2.90 53.92 59.42
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	644,386	0	82,323	726,709	-18,634	-1.75 33.09 57.38
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	2,217,202	0	273,119	2,490,321	-72,002	-2.05 40.58 47.17

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COUNTY NAME TRICT NAME	EST ENROLL 9-20-90	(3) 1989-90 INC	1989-90						ESTIMATED 1990-91						TAX RATE					
			GENERAL FUND BUDGET		DIFF		STATE AID/ INCOME	TOTAL STATE AID	GENERAL FUND BUDGET		DIFF		STATE AID/ INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	EST 1989	EST 1990		
			EST.	DIFF	EST.	DIFF			EST.	DIFF										
RENDELL	078	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	2,876,782	0	576,196	3,452,978	-86,539	-1.60	52.89	60.29
REPUBLIC	079	D0426	262.0	5,292.45	1.0	1,378,684	1,400,487	21,803	653,366	0	76,979	730,345	630,061	0	86,126	716,187	-14,158	-1.34	49.93	54.61
PIKE VALLEY	D0427	619.5	4,713.94	2.0	2,920,288	2,978,692	58,404	1,289,122	0	206,414	1,495,538	1,324,502	0	230,944	1,555,446	59,908	2.94	53.77	53.56	
BELLEVILLE	D0433	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	
CUBA	080	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	1,419,637	0	189,994	1,609,631	-42,664	-2.75	43.18	51.28
RICE	D0401	180.0	6,484.21	1.0	1,189,853	1,201,751	11,898	277,334	0	51,393	328,727	256,895	0	57,500	314,395	-14,332	-1.09	46.69	49.41	
STERLING	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	1,920,786	0	297,777	2,218,563	107,290	4.87	53.72	60.05	
CHASE	D0444	385.0	4,977.48	2.0	1,886,465	1,954,657	68,192	698,961	0	85,681	784,642	681,275	0	95,862	777,137	-7,505	-0.34	48.23	53.18	
LYONS	081	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	1,428,201	0	125,395	1,553,596	99,344	9.21	57.89	56.74
LITTLE RIVER	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	5,556,282	0	2,312,246	7,868,528	529,659	3.33	59.27	61.28	
RILEY	D0384	283.0	4,581.67	2.0	1,250,796	1,322,544	71,748	487,195	28,778	56,092	572,065	359,912	0	62,757	622,669	50,604	6.07	55.78	59.93	
MANHATTAN	082	D0269	180.0	6,360.85	1.0	1,132,231	1,156,403	24,172	221,523	12,069	57,311	290,903	222,696	0	64,121	286,817	-4,086	-0.28	47.42	50.15
BLUE VALLEY	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	997,858	0	137,632	1,135,490	-78,717	-3.20	46.86	54.26	
ROCKS	D0271	399.0	4,623.22	2.0	1,851,600	1,888,630	37,030	755,273	0	108,418	863,691	717,643	0	121,301	838,944	-24,747	-1.28	43.91	48.35	
PALCO	083	D0395	322.0	5,685.77	1.0	1,946,809	1,966,277	19,468	554,145	0	114,987	669,132	484,884	0	128,650	613,534	-55,598	-2.59	47.86	52.64
PLAINVILLE	D0403	350.0	5,338.81	1.0	1,836,531	1,887,270	50,719	888,194	0	83,153	971,347	870,548	0	93,034	963,582	-7,765	-0.51	39.12	44.64	
STOCKTON	084	D0399	162.0	6,514.25	1.0	1,123,056	1,134,287	11,231	101,501	0	31,330	132,831	86,644	0	35,053	121,697	-11,134	-0.67	51.44	53.32
RUSH	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	1,400,052	0	419,794	1,819,846	-4,516	-0.08	57.23	62.24	
LACROSSE	085	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	4,564,365	0	3,660,102	8,224,467	428,167	2.48	68.59	68.97
OTIS-BISON	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	1,048,792	0	166,470	1,215,262	15,270	0.51	38.09	44.65	
RUSSELL	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	
PARADISE	086	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	1,352,151	0	418,798	1,770,949	75,211	1.81	53.42	53.78
RUSSELL COUNTY	087	D0259	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
BALINE	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	
BALINE	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	
BALINE	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	
BALINE	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	
BALINE	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	1,878,258	0	315,515	2,193,773	38,959	1.52	41.91	45.10	
BALINE	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	

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

SEDGWICK	087																
NAIZE	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	5,365,661	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

BEWARD	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	4,001,377	0	1,121,236	5,122,613	34,926	0.33 52.30 59.81
KISHNET-PLAINB	D0483	570.0	4,305.93	2.0	2,447,922	2,503,469	55,547	709,547	0	127,816	837,363	565,760	0	143,004	708,764	-128,999	-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	3,070,152	0	1,114,461	4,184,613	-109,282	-1.10 55.29 59.71
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
AUBURN 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	3,411,590	0	1,466,312	4,877,902	124,124	0.93 47.69 53.92
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	4,360,038	0	1,138,408	5,498,446	339,743	4.85 51.26 51.66
TOPEKA PUBLIC B	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																
HOXIE 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	903,481	0	174,568	1,078,049	-42,527	-1.90 50.03 55.56

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	1,524,597	0	387,400	1,911,997	-134,251	-2.93 50.34 57.31

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	1,200,373	0	228,637	1,429,010	-13,537	-0.62 48.58 52.92
WEST SMITH COUN	D0238	211.5	5,100.43	2.0	1,086,391	1,108,120	21,729	583,706	0	50,404	636,110	559,446	0	56,393	615,839	-20,271	-2.85 64.37 72.68

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	618,327	0	99,521	717,848	8,910	0.61 56.26 63.36
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	762,486	0	165,524	928,010	-14,061	-0.58 47.63 52.24
HACKBIVILLE	D0351	284.5	5,965.25	1.0	1,697,114	1,714,084	16,970	175,556	0	93,004	268,560	94,973	0	104,055	199,028	-69,532	-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	160,553	160,553	0	0	179,631	179,631	19,078	0.29 33.11 33.73

STEVENS	095																
HOSCOM PUBLIC B	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	988,512	0	109,027	1,097,539	-3	0.00 48.96 53.35
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	352,156	0	65,448	417,604	-28,928	-2.86 63.44 70.48
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	527,245	0	49,316	576,561	11,317	1.43 44.53 46.10

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COUNTY NAME /TRICT NAME	EST 9-20-90	ENROLL 1989-90	PER X 1989-90	GENERAL FUND BUDGET				1989-90				ESTIMATED 1990-91				TAX RATE	
				EST. 1989-90	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV	1989	1990
THOMAS	097																
BREMSTER	D0314	142.5	6,028.77	1.0	859,100	867,691	8,591	46,652	15,166	42,541	104,359	54,154	0	47,596	101,750	-2,609	-0.23 63.24 64.57
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	2,018,651	0	403,937	2,422,588	115,659	2.87 41.40 42.60
GOLDEN PLAINS	D0316	137.5	6,671.24	1.0	950,652	960,158	9,506	212,487	0	47,133	259,620	191,514	0	52,734	244,248	-15,372	-1.71 52.33 56.11
TREGO	098																
WAKEENEY	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	1,260,044	0	166,045	1,426,089	-61,337	-2.52 42.73 49.36
WABALUNBEE	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	1,128,427	0	221,068	1,349,515	61,853	3.81 58.82 57.40
WABALUNBEE 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	1,680,593	0	145,008	1,825,601	45,302	3.14 64.22 65.61
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	423,991	0	80,643	504,634	-12,217	-0.80 46.08 49.79
WESKAN	D0242	100.0	6,491.22	1.0	655,613	662,169	6,556	97,201	69,644	19,726	186,571	158,036	0	22,070	180,106	-6,465	-0.65 52.96 54.79
WASHINGTON	101																
NORTH CENTRAL	D0221	176.0	6,003.53	1.0	1,089,641	1,100,539	10,897	489,483	0	35,522	525,005	456,625	0	39,743	496,368	-28,637	-3.38 41.24 47.73
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	1,279,792	0	101,950	1,381,742	-17,291	-1.67 49.38 57.33
BARNES	D0223	390.0	4,963.60	2.0	1,965,586	2,004,897	39,311	695,326	0	141,359	836,685	645,251	0	158,156	803,407	-33,278	-1.79 57.39 62.78
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	955,927	0	83,798	1,039,725	-51,916	-3.11 43.00 48.98
WICHITA	102																
LEDIT	D0467	580.0	4,706.36	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	103																
ALTOONA-MIDWAY	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	1,244,198	0	64,094	1,308,292	-74,532	-7.66 34.07 50.57
NEODESHA	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	2,371,951	0	154,643	2,526,594	-20,629	-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	2,161,209	0	221,786	2,382,995	-12,575	-0.55 54.12 59.62
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	1,155,727	0	122,895	1,278,622	-41,988	-2.23 36.51 42.94
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	7,176,566	0	657,768	7,834,334	-238,097	-2.79 51.02 56.96
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	2,641,555	0	218,633	2,860,188	25,843	1.34 45.41 60.65
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	2,881,847	0	736,153	3,618,000	-10,604	-0.20 60.56 67.02
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	37,754,790	0	7,258,291	45,013,081	-398,052	-0.89 35.53 41.30

STATE TOTALS		413,319.1	511.4		1,621,770,104	533,193,649	4,383,454	166,599,995		543,499,438	184,499,999	23,822,339	14,884.96		727,999,437	496.85	16,075.54

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