

Approved January 24, 1991
Date

MINUTES OF THE HOUSE _____ COMMITTEE ON EDUCATION _____

The meeting was called to order by Representative Rick Bowden at
Chairperson

3:30 ~~XX~~m/p.m. on January 22, ~~91~~ in room 519-S of the Capitol.

All members were present except:

All present

Committee staff present:

Avis Swartzman, Revisor of Statutes Office
Ben Barrett, Legislative Research
Carolyn Rampey, Legislative Research
Dale Dennis, State Department of Education
Donna Luttjohann, Secretary to the Committee
Conferees appearing before the committee:

Merle Hill, Executive Director, Kansas Association of Community Colleges

The meeting was called to order by Chairman Bowden. Rep. Jess Harder was asked to Chair the meeting in which he introduced Merle Hill as the speaker, presenting a briefing on Community College Funding. Attachment 1

With Chairman Bowden again in the Chair, he asked Dale Dennis to go over the State Aid Computer Printout that Committee members received earlier in the day. Attachment 2 Chairman Bowden said a full briefing on School Finance will be done next week in order to go over it again, so that it is fully understood.

The minutes from January 15, 1991, were voted for approval and the minutes of January 16, 1991 were passed out for review by the committee.

The meeting was adjourned by Chairman Bowden at 4:35 p.m.

The next meeting will be January 23, 1991 in Rm. 519-S at 3:30 p.m .

DATE _____

GUEST REGISTER

January 22, 1991

HOUSE

EDUCATION COMMITTEE

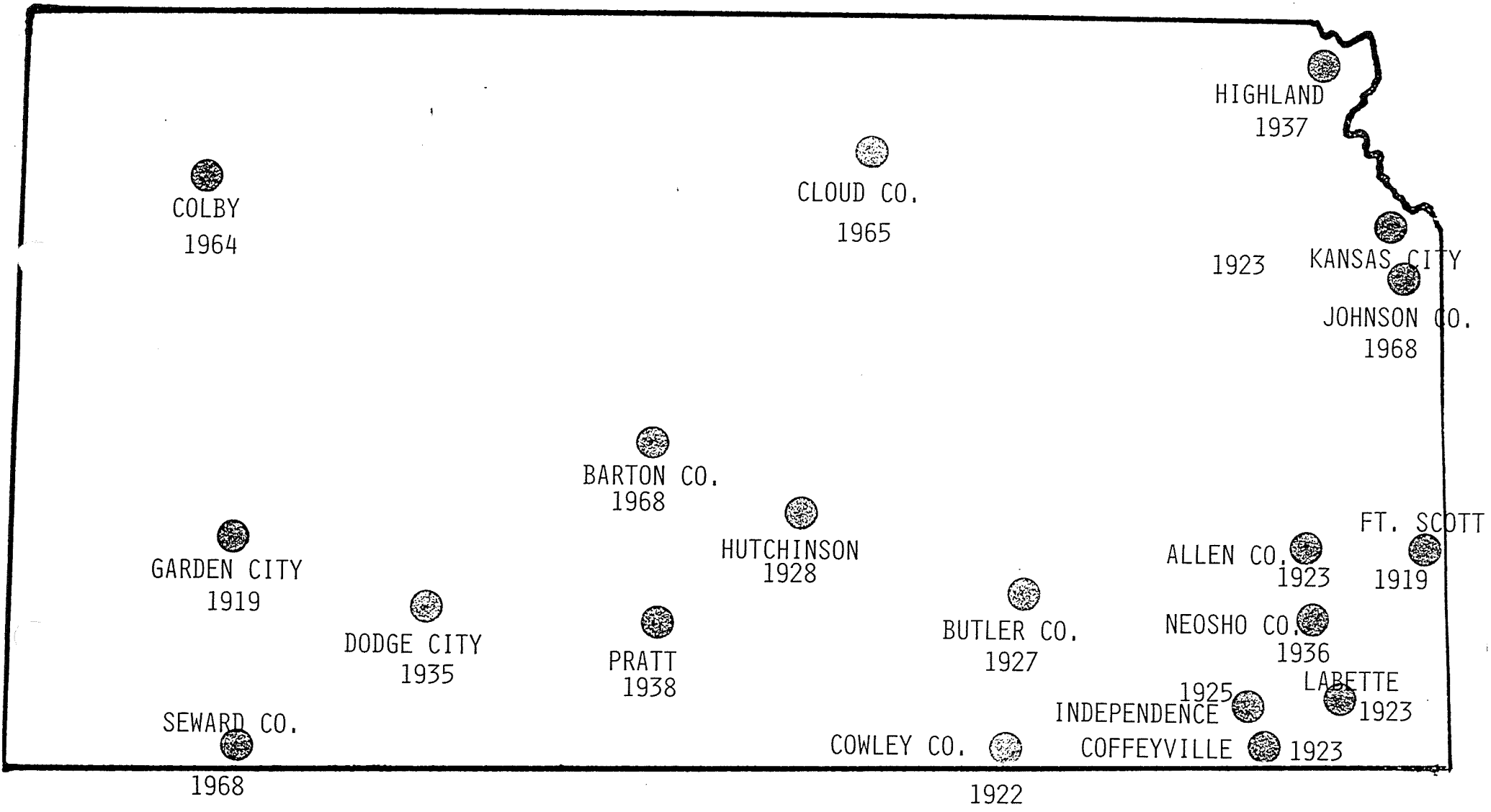
NAME	ORGANIZATION	ADDRESS
Michelle Roberts	Legislative Intern	
Michelle Hise	KACC	Topeka
JAMES AMMS	KASB	TOPEKA
Mark Tallman	KASB	
Douthennes	DAB	TOPEKA
Connie Howard	STBD of ED	Topeka
Allen P. Kert	ASK	Lawrence
Barbara Cole	KNEA	Topeka
Chuck Tilman	KNEA	Topeka
John Weiland	State Rep	Bonanza
Whitney Danner	Pete McKill & Associates	Topeka
Kriste Wardell	A.S.K.	Topeka
DARRELL ANTHONY LUZZO	KNEA (Johnson County Comm. Cell)	Overland Park
Ed Wolhoun	WASHBURG UNIV.	Topeka
Jacque Oakes	SQE	Topeka
Bob Kelly	KICA	Topeka
Robin Nichols	USD 259	Wichita
Frank Grant	Legislative Intern (Jimmie Pollock)	University of Kansas
Druce Goeden	Kansas-NEA	Topeka
Dan Haas	KCPK	Overland Park, Ks.
ERIC Sexton	WSU	Wichita
BEV BRADLEY	KS Assoc of Counties	Topeka
Gregg W. Busby		
Del Dumberry	KNEA	Overland Park

HOUSE EDUCATION
Attachment 1
January 22, 1991

To: House Committee on Education
From: Merle Hill, Executive Director
Kansas Association of Community Colleges
Date: January 22, 1991
Subj: Review of Funding at the Kansas Community Colleges

LOCATION AND FOUNDING DATES OF

THE 19 KANSAS COMMUNITY COLLEGES



SOURCES OF FUNDING FOR THE KANSAS COMMUNITY COLLEGES
(1961 - 1991)

<u>1961</u>	<u>1965</u>	<u>1973</u>	<u>1978</u>	<u>1981</u>	<u>1986</u>	<u>1989</u>
Credit Hour Aid (\$3)	Credit Hour Aid (\$3)	Credit Hour Aid (\$14)	Credit Hour Aid (\$21)	Budget Limits Eliminated	Credit Hour Aid (\$26.25)	Credit Hour Aid (\$28)
	Out-District Tuition (100%)	Out-District Tuition (50%)	Out-District Tuition (50%)		Out-District Tuition (50%)	Out-District Tuition (50%)
	Tuition	Tuition	Uniform		Uniform	Uniform
	AD VALOREM TAXES	Out-District State Aid (50%)	Tuition		Tuition	Tuition*
		<i>Not to be Surplus Counties</i>	Out-District State Aid (50%)		Out-District State Aid (50%)	Out-District State Aid (50%)
		AD VALOREM TAXES	Uniform		Uniform	Uniform
			Credit Hour Vocational Aid (1 1/2 Base)		Credit Hour Vocational Aid (1 1/2 Base)	Credit Hour Vocational Aid (1 1/2 Base)
			<i>(1 1/2 x Credit Hour Base)</i>			
			Credit Hour Vocational Aid (Cowley- 2 x Base)		Credit Hour Vocational Aid (Cowley and Pratt - 2 x Base)	Credit Hour Vocational Aid (Cowley, Pratt and part of Dodge x 2)
			AD VALOREM TAXES		AD VALOREM TAXES	Auxiliary Credit Hour Aid (@ \$3)
						AD VALOREM TAXES

* Tuition Range: '90 - '91 \$16 - \$24
'91 - '92 \$18 - \$26
'92 - '93 \$19 - \$27

General State Aid (Somewhat equalized)

SOURCES OF FUNDING FOR THE KANSAS COMMUNITY COLLEGES
(1988 - 1989)*

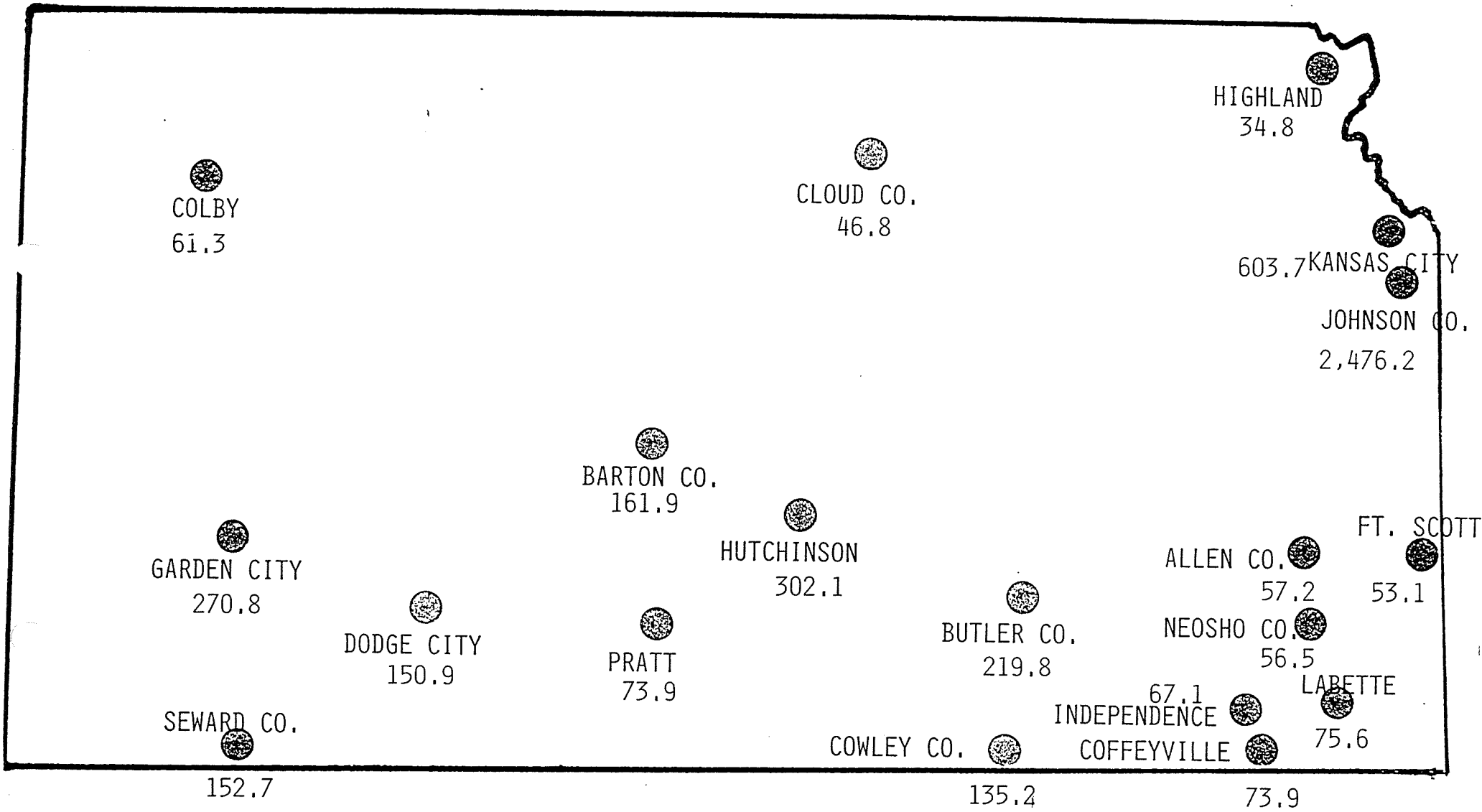
<u>Sources</u>	<u>Dollar Amount</u>	<u>Percentage of Total</u>
Tuition/Fees	\$20,779,738	14.4%
Federal Govt.	\$ 1,821,880	1.3%
State Sources (includes out- district state aid to counties)	\$38,673,380	26.8%
County Out- district tuition	\$ 6,996,686	4.8%
Ad Valorem Taxes	\$67,325,702	46.6%
Other (includes transfers)	\$ 8,924,052	6.2
Total Revenues	\$144,521,438	

no other State provided as low a State % funding

* From "Financial and Statistical Information of Community Colleges," State Department of Education, January, 1990.

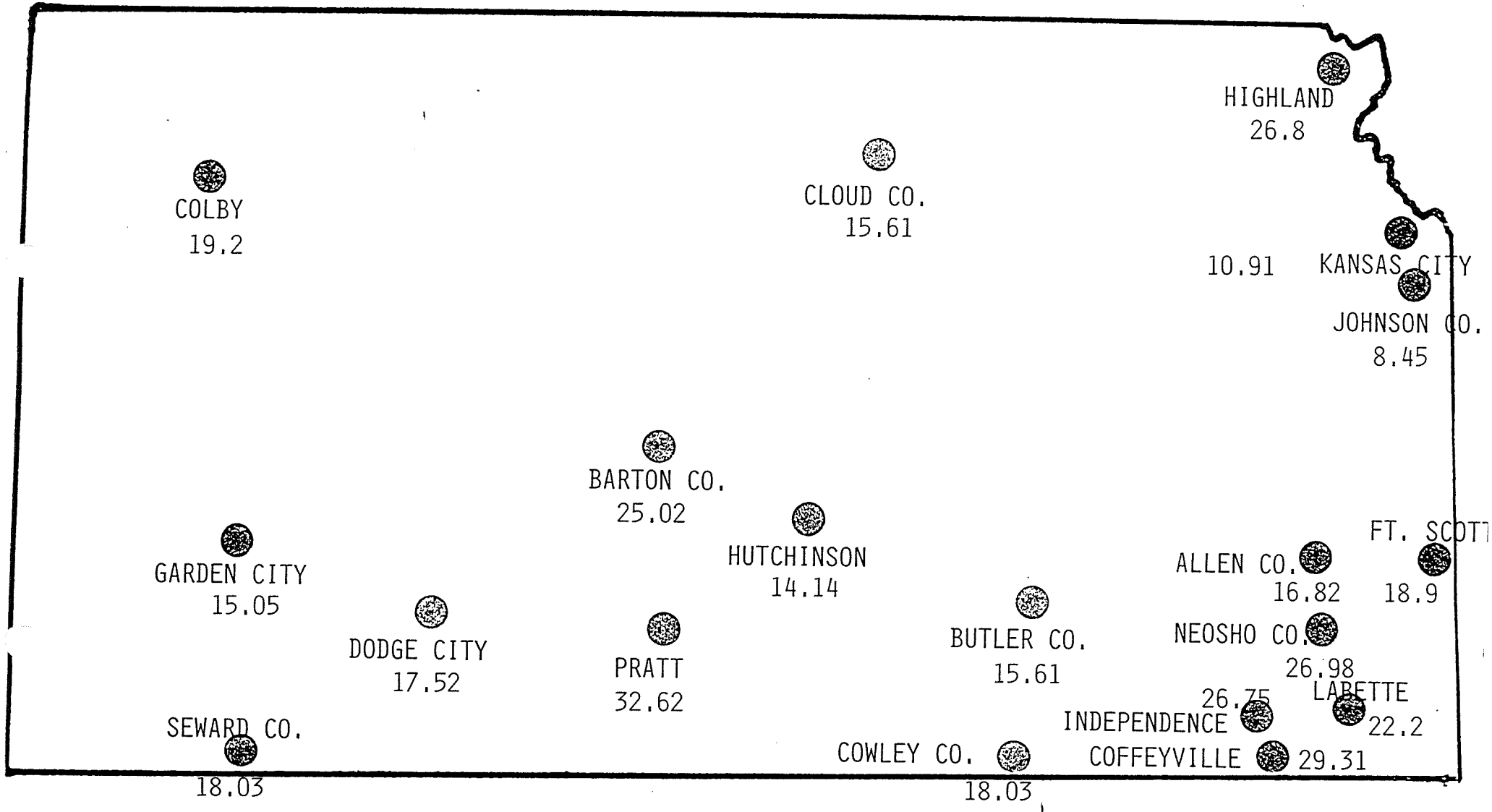
1989 ASSESSED VALUATION IN MILLIONS OF DOLLARS

THE 19 KANSAS COMMUNITY COLLEGES



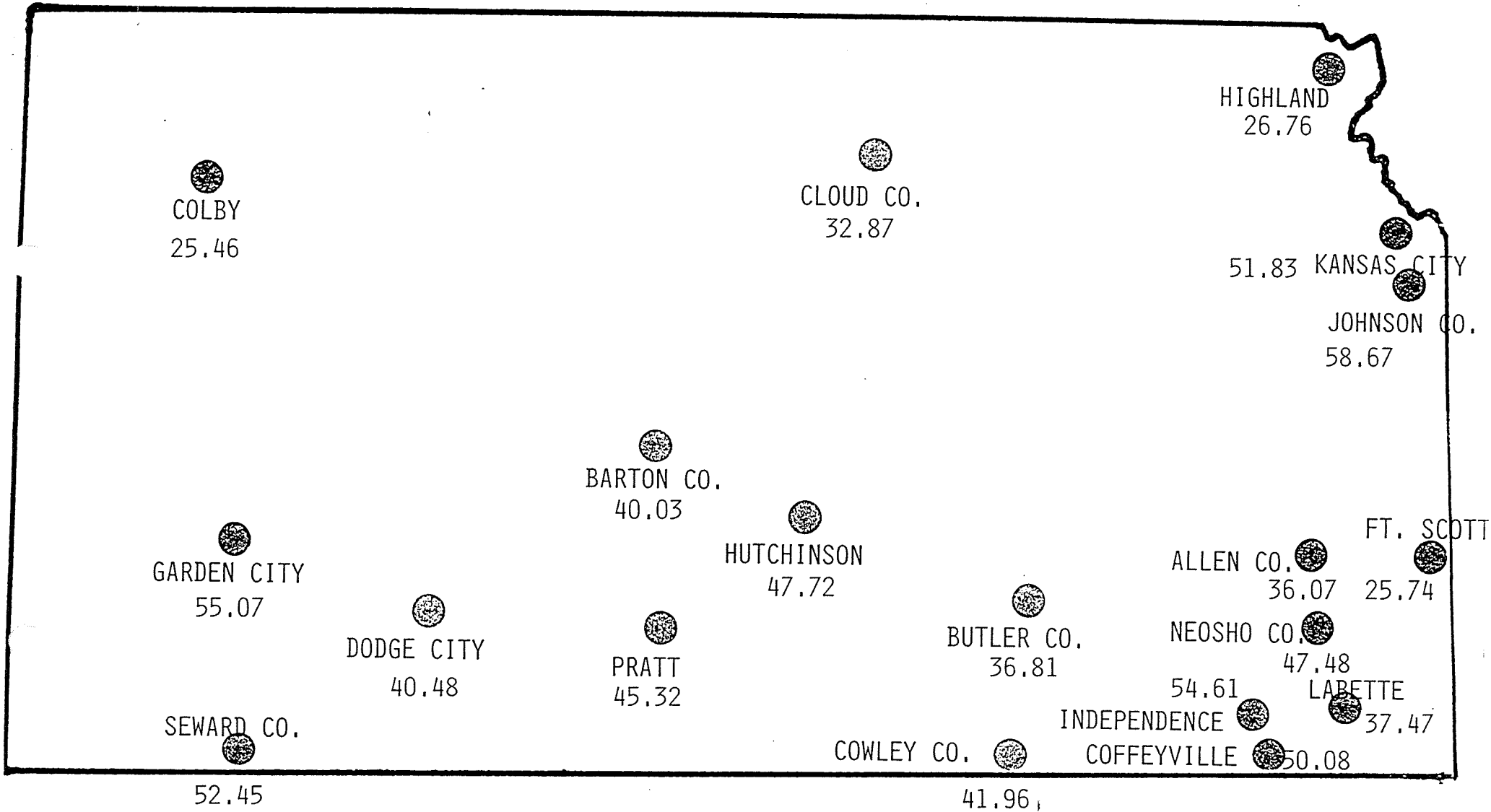
1989 MILL LEVIES AT
THE 19 KANSAS COMMUNITY COLLEGES

1-6



1988-89 PERCENTAGE OF REVENUE FROM LOCAL TAXING DISTRICTS AT

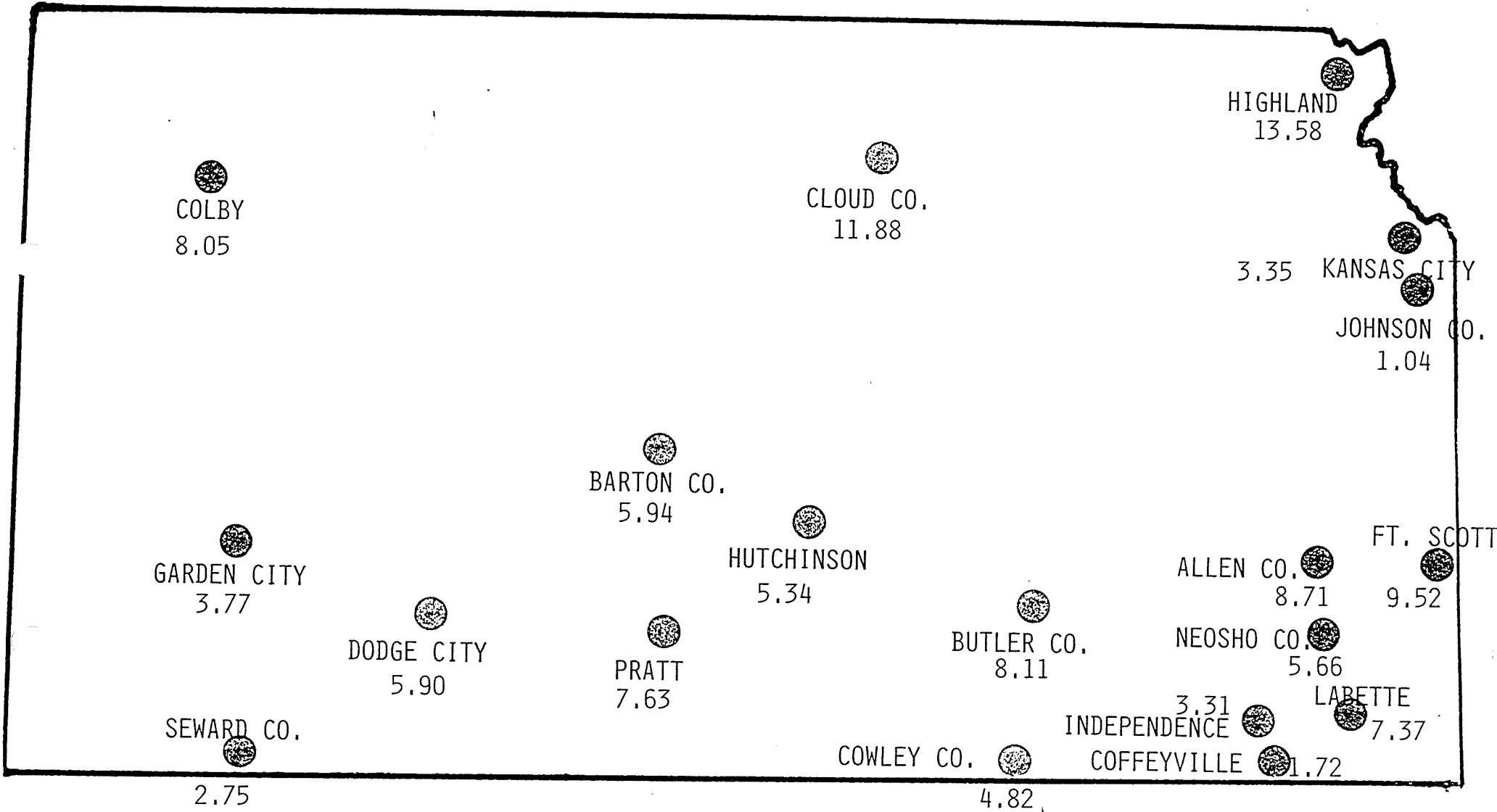
THE 19 KANSAS COMMUNITY COLLEGES



AVERAGE - 46.56

1988-89 PERCENTAGE OF REVENUE FROM OUT-DISTRICT TUITION AT

THE 19 KANSAS COMMUNITY COLLEGES

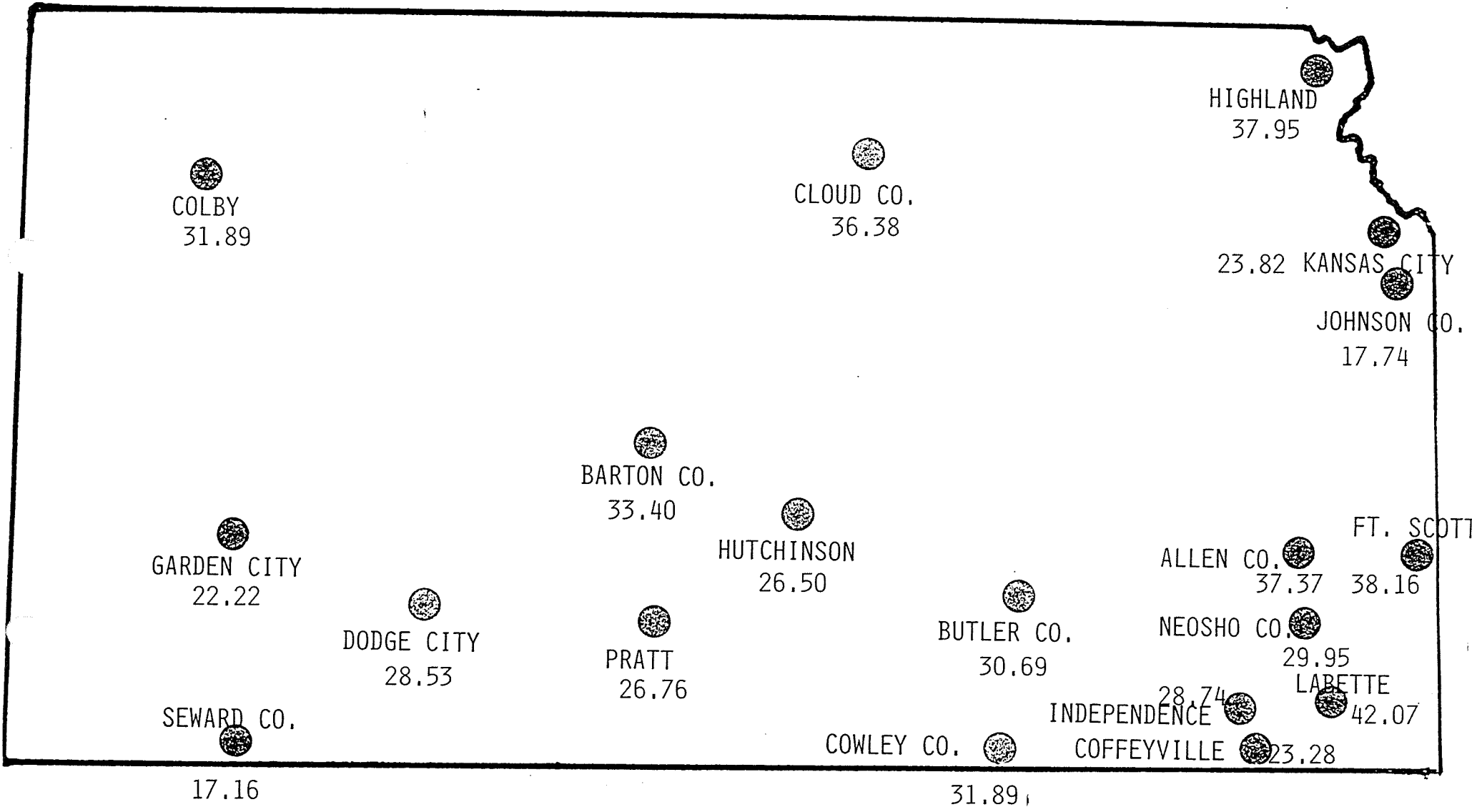


AVERAGE - 4.84

1988-89 PERCENTAGE OF REVENUE FROM "STATE" SOURCES AT

THE 19 KANSAS COMMUNITY COLLEGES

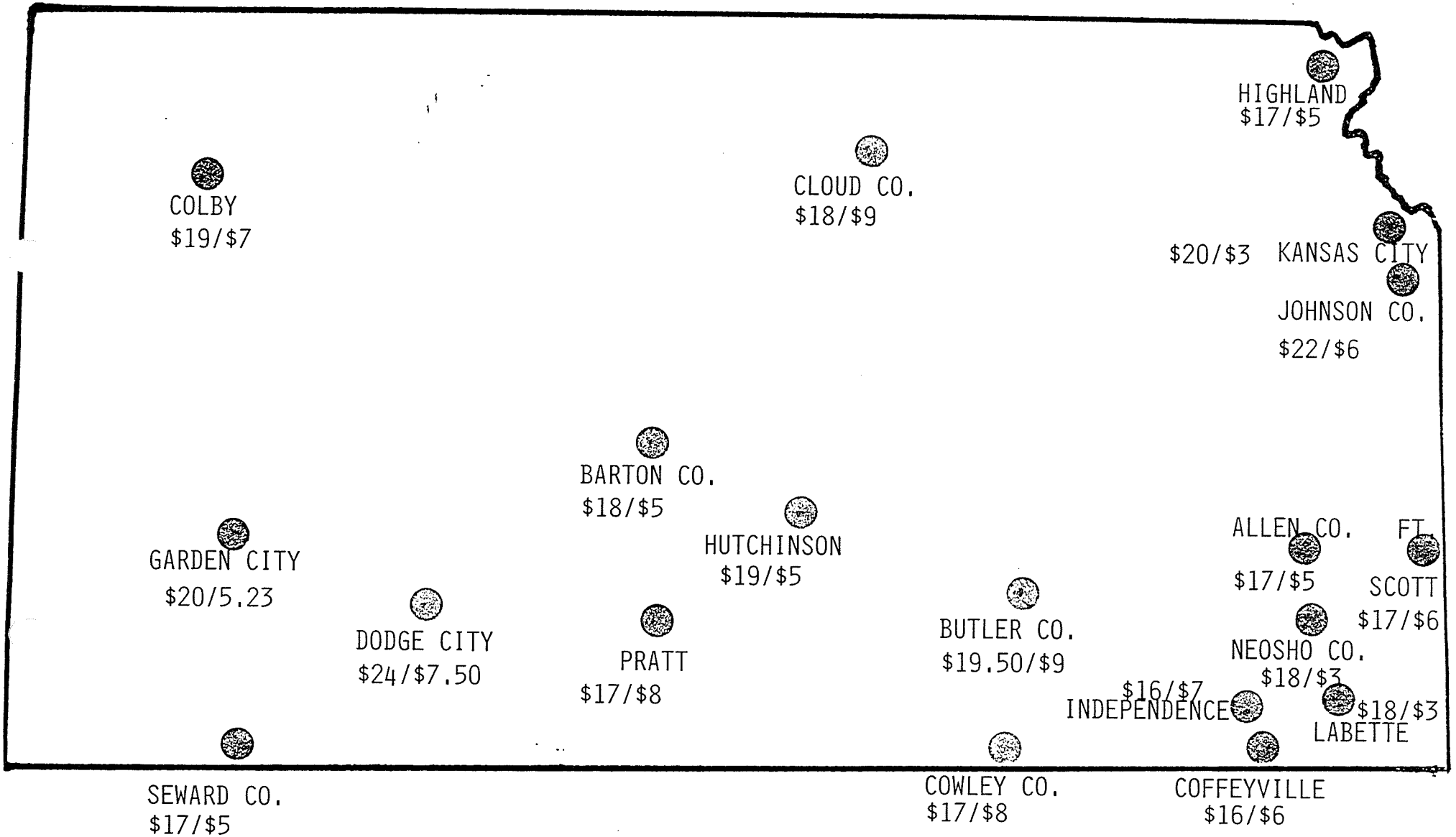
1-9



AVERAGE - 26.76

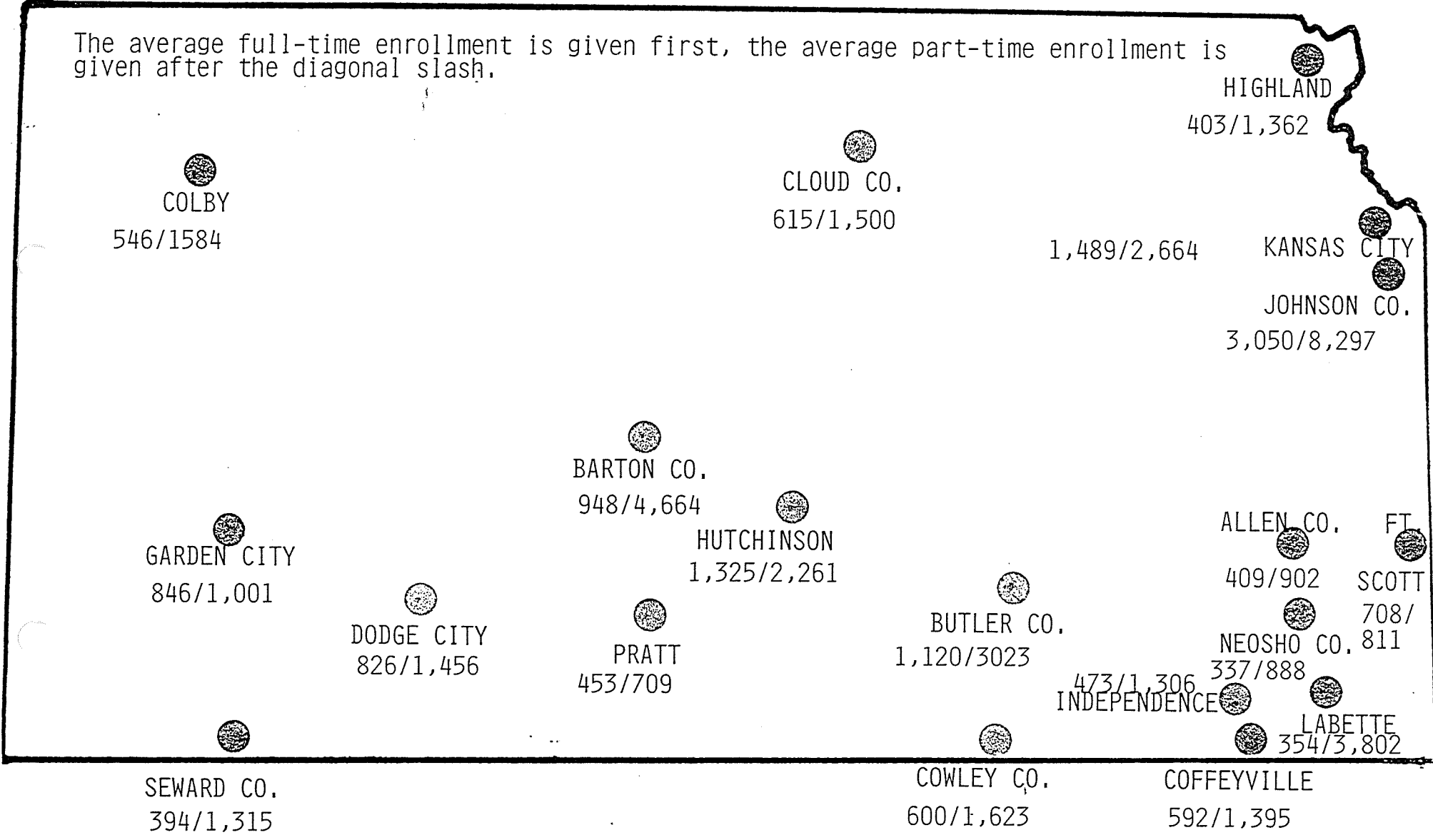
1990-91 TUITION AND FEES PER CREDIT HOUR AT

THE 19 KANSAS COMMUNITY COLLEGES



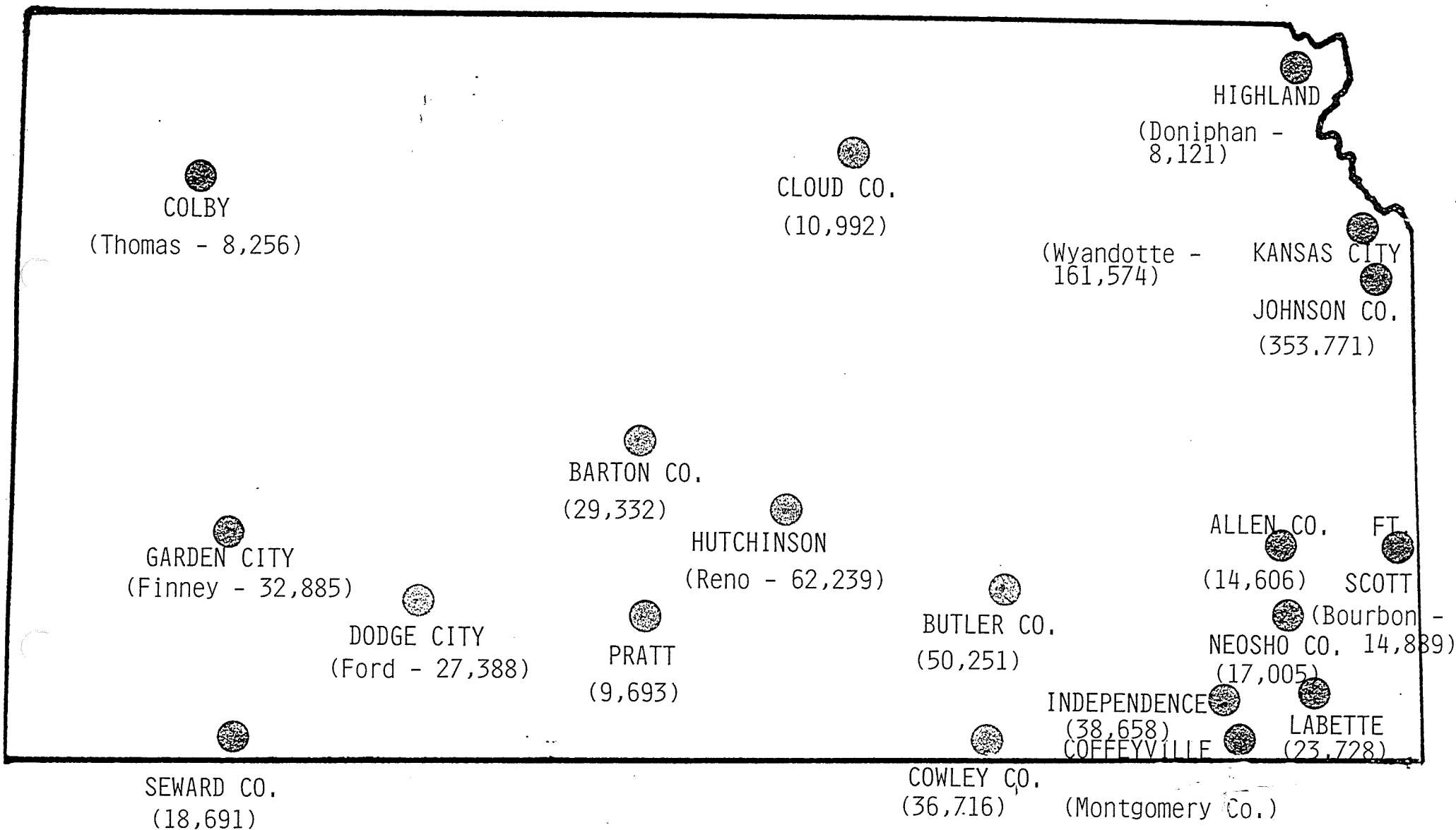
THE 19 KANSAS COMMUNITY COLLEGES

The average full-time enrollment is given first, the average part-time enrollment is given after the diagonal slash.



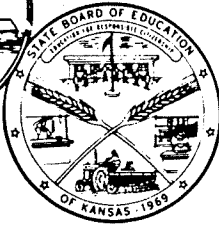
THE TOTAL FOR THE STATE IS 15,833 FULL-TIME AVERAGE, 40,571 PART-TIME AVERAGE, AND A "HEADCOUNT" AVERAGE OF 56,404. STATEWIDE, ENROLLMENT INCREASED BY SOME 9 PERCENT IN THE FALL OF 1989 AND ANOTHER 4.5 PERCENT IN THE FALL OF 1990. THE ABOVE FIGURES FOR THE COLLEGES WILL NOT AGREE WITH DEPARTMENT OF EDUCATION FIGURES, WHICH ARE BASED ON JULY 1 - DEC. 1, OR WITH DEPARTMENT OF LEGISLATIVE RESEARCH FIGURES, WHICH ARE BASED ONLY ON THE 20TH DAY OF THE FALL SEMESTER. THE ABOVE FIGURES ARE FROM A REPORT BY THE BUSINESS OFFICERS OF THE COLLEGES, JANUARY, 1990.

1990 Census Figures for the Counties Home to
THE 19 KANSAS COMMUNITY COLLEGES



5 "community college counties" gained in population in the period between the 1980 and the 1990 censuses - Butler, Finney, Ford, Johnson, and Seward. 13 "community college counties" together lost 28,717 inhabitants in this period, while the 5 "gaining" counties grew by a total of 102,364 people.

N.B. Both Independence and Coffeyville are in Montgomery County.



Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103

(913) 296-3201

January 18, 1991

TO: Gary Stotts, Budget Director

FROM: Dale M. Dennis, Asst. Commissioner
Division of Financial Services and Operations

SUBJECT: State Aid Computer Printout

Attached is a computer printout (L9106) which estimates the amount of additional state aid (Column 15) that each school district would receive under the Governor's proposed school finance plan. The property tax estimates for 1991-92 for individual school districts have not been included in this printout due to the following factors.

1. The Supreme Court has recently ruled on the utility inventory case which changes valuations for many school districts.
2. The federal courts recently approved a settlement ratio on railroad valuations which will change valuations for many school districts.
3. The State of Kansas recently changed their policy on the computation of motor vehicle tax which could cause a decrease in motor vehicle revenues.
4. As a result of classification/reappraisal, some counties are still experiencing a substantial number of appeals on valuations.

The definition of district wealth, the budget controls, and other factors related to the Governor's financial plan is attached for your review. If you have any questions concerning this printout, feel free to contact my office. (296-3871)

HOUSE EDUCATION
Attachment 2
January 22, 1991

ESTIMATES UNDER SCHOOL DISTRICT EQUALIZATION (a
AND PROPOSED CHANGES
(In Thousands of Dollars)

SCHOOL DISTRICT EQUALIZATION ACT -- COMPARISON OF PRESENT LAW
WITH PROPOSED NEW PLAN FOR 1991-92

	Estimated Current Law 1990-91	Governor's Plan 1991-92
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority plus 2% petition	\$ -----	\$ 1,719,707
	-----	25,000
TOTAL	\$ 1,647,407	\$ 1,744,707
General State Aid Basic	\$ 543,370	\$ 691,917
Additional Guarantee	1,484	0
SUBTOTAL	\$ 544,854	\$ 691,917
Special Provision for Appeals Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	1,066(e) 0	 15,003
TOTAL, General State Aid	\$ 545,920	\$ 706,920
School District Ad Valorem Tax Reduction Fund	0	70,000
Income Tax Rebate	189,700	203,900
TOTAL, General Aid, SDAVTR, & Rebate	\$ 735,620	\$ 980,820
Transportation Aid	47,615(d)	54,126(f)
GRAND TOTAL	\$ 783,235	\$ 1,034,946
Increase over 1990-91		251,711
State Aid Ratio (b)	33.1%	40.5%
State Aid and Income Tax Ratio (c)	44.7%	56.2%
Est. Property Tax Increase	\$ 47,996	\$ (215,583)
Est. KPERS Requirement	44,879	51,850
Est. KPERS Increase over 1990-91		6,971

- a) based on latest information available
- b) General state aid divided by general fund budget
- c) General state aid, income tax rebate, and SDAVTRF divided by general fund budget
- d) Based on 96% entitlement
- e) Estimated amount to fund appeals to State Board of Tax Appeals for operating cost due to construction
- f) Based on 100% entitlement estimated by Division of the Budget

	Current Law	Governor's Plan
Basic Budget Controls	3% - 9%	1% - 3% plus 4.4% for 4th enr. cat. not to exceed median of 5th cat.*
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	N.A.	N.A.
Local Effort Rate	N.A.	5.167%
District Wealth	Two-year average of assessed val. and taxable income**	One-year assessed val. & 24% of taxable income
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Same
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, illingual ed., inservice ed., parent ed., & educ. excellence funds	Same
Enrollment Categories	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same
Minimum Levy	None	None
SDAVTR Fund	None	\$70,000,000

*In addition, prior year's increases in social security, insurance, utilities, and unused budget authority. (Authorizes up to 2.0% of unused budget authority in 1991-92.)

**There will be a 75% limit on taxable income increase for 1990-91.

PREPARED BY: State Department of Education
Computer Printout: L9106
Date: January 7, 1991

PROPOSED STATE AID PLANS
1991-92 School Year
(Amounts in Thousands)

	Actual <u>1990-91</u>	Governor's Plan <u>1991-92</u>
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	1%-3% plus 4.4% for 4th enr. cat. not to exceed median of 5th cat.
Est. General Fund Budget	1,647,407	1,744,707
Percent Budget Increase	4.9%	5.9%*
General State Aid (including additional guarantee)	545,920	706,920
School District Ad Valorem Tax Reduction Fund	0	70,000
Income Tax Rebate (a)	189,700	203,900
Ratio of General State Aid, SDAVTRF, and Income Tax Rebate to Budget	44.7%	56.2%
Est. Property Tax Increase (b)	47,996	(215,583)
Est. Property Tax Rate Increase	3.4 mills	(15.3 mills)
Est. Percent Increase in Teacher Salaries (b)	4.4%	5.4%**

General Assumptions

- USD cash balance on July 1, 1991, is same as July 1, 1990
- Enrollment increase of 1.4% or approximately 6,000 students on
September 20, 1991

(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>	Est. FTE <u>9-20-90</u>	Est. FTE <u>9-20-91</u>
394,410.0	399,979.0	403,822.9	408,394.0	415,000.0	420,990.0

* The statewide average budget increase will be approximately 4.5% for all enrollment categories except the fourth. This increase takes into account enrollments, social security, utilities, appeals to the State Board of Tax Appeals, and unused budget authority.

** The statewide average salary increase will be approximately 4% except for the fourth enrollment category.

COLUMN EXPLANATION

Column	1 - Estimated September 20, 1991, FTE enrollment	
	2 - 1990-91 estimated general fund budget per pupil	
	3 - 1991-92 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians	
	0-399.9 (use 200-399.9 category median)	\$ 5,215
	400-1,999.9 (use 200-399.9 category median with linear transition)	\$5,215 - 1.21625 (E-400)
	2,000-9,999.9 (use 2,000-9,999.9 category median) Plus 4.4% of preceding year except for USD's whose BPP exceeds the 5th enrollment category median	\$ 3,269
	10,000 and over (use 10,000 and over category median)	\$ 3,702
	4 - 1990-91 estimated general fund budget	
	5 - 1991-92 estimated general fund budget utilizing budget controls of 1% - 3% plus 4.4% for 4th enrollment category not to exceed median of the 5th enrollment category	
	6 - Difference (Column 5 - 4)	
	7 - 1990-91 estimated general (basic) state aid	
	8 - 1990-91 estimated additional guarantee (grandfather clause)	
	9 - 1990-91 estimated income tax rebate	
	10 - 1990-91 estimated total state aid (Columns 7 + 8 + 9)	
	11 - 1991-92 estimated general (basic) state aid	
	12 - 1991-92 estimated school district ad valorem tax reduction (Distribution is based upon the ratio of local property tax levy to the state total multiplied by \$70,000,000 for each unified school district)	
	13 - 1991-92 estimated income tax rebate	
	14 - 1991-92 estimated total state aid (Columns 11 + 12 + 13)	
	15 - Difference (Column 14 - 10)	
	16 - 1991-92 millage equivalency of Column 15 (Column 15 divided by assessed valuation)	
	17 - 1990-91 general fund mill rate	

COUNTY NAME DISTRICT NAME	EST 9-20-91	(3) X 1990-91 INCL	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAXI RATE MILLI EQUIV 1990			
			BUDGET PER-		EST. 1990-91	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATE AID		DIFF (14 - 10)		
			(1)	(2)													(4)	(5)
ALLEN MARMATON VALLEY	001 D0256	335.0	4,598.23	3.0	1,886,388	1,633,982	47,594	817,492	0	122,413	939,905	868,139	59,010	131,576	1,058,725	118,820	10.20	45.27
IOLA	D0257	1,820.0	3,250.99	3.0	5,918,426	6,095,981	177,555	3,288,333	0	450,711	3,739,044	3,963,877	119,238	484,449	4,567,564	828,520	30.29	64.79
HUMBOLDT	D0258	603.0	4,685.54	3.0	2,827,725	2,912,357	84,832	1,598,936	0	152,663	1,751,599	1,871,875	44,366	164,090	2,080,331	328,732	21.39	42.91
ANDERSON GARNETT	002 D0365	940.0	4,173.51	3.0	4,166,000	4,290,982	124,982	1,825,815	0	343,291	2,169,104	2,069,132	151,669	368,988	2,389,789	420,683	13.71	49.31
CREST	D0479	305.0	4,950.82	3.0	1,510,000	1,555,299	45,299	981,711	0	56,325	1,038,036	1,007,535	46,228	60,541	1,114,304	76,268	9.00	44.43
ATCHISON ATCHISON CO COM	003 D0377	745.0	5,249.10	1.0	3,928,950	3,968,240	39,290	1,903,764	0	184,471	2,088,235	2,363,375	72,758	198,280	2,634,413	546,178	28.10	63.78
ATCHISON PUBLIC	D0409	1,685.0	3,549.32	3.0	5,980,249	6,140,023	179,774	2,334,964	0	711,849	3,046,813	3,129,831	151,494	765,134	4,046,469	999,646	28.54	64.23
BARBER SOUTH BARBER	004 D0254 D0255	785.0 318.0	4,329.00 5,372.34	3.0 1.0	3,378,788 1,641,249	3,500,213 1,725,487	121,425 84,238	1,200,391 366,982	0 0	236,739 98,547	1,437,130 465,529	1,175,710 358,857	207,438 132,734	254,461 105,924	1,637,609 597,515	200,479 131,986	5.22 6.21	42.01 48.27
BARTON CLAFLIN	005 D0354	299.0	5,631.98	1.0	1,498,107	1,700,802	202,695	528,171	0	87,329	615,500	675,298	93,688	93,866	862,852	247,352	16.80	49.32
ELLINWOOD PUBLI	D0355	559.0	5,079.07	1.0	2,766,572	2,867,592	101,020	1,362,457	0	165,999	1,528,456	1,432,914	101,038	178,425	1,712,377	183,921	9.05	41.60
GREAT BEND	D0428	3,305.7	3,230.98	6.6	10,703,262	11,408,442	705,180	3,206,743	0	1,346,507	4,553,250	4,225,818	439,852	1,447,300	6,112,970	1,559,720	17.38	48.57
HOISINGTON	D0431	750.0	4,344.17	3.0	3,265,945	3,363,929	97,984	1,557,724	0	232,765	1,790,489	1,768,834	101,339	250,188	2,120,361	329,872	13.58	43.54
BOURBON FT SCOTT	006 D0234	2,020.0	3,232.23	6.5	6,542,349	6,970,818	428,469	2,752,822	0	702,402	3,455,224	3,595,541	194,187	754,980	4,544,708	1,089,484	27.12	57.57
UNIONTOWN	D0235	485.0	4,618.42	3.0	2,223,769	2,307,130	83,361	1,434,148	0	83,719	1,517,867	1,613,730	25,620	89,986	1,729,336	211,469	19.50	33.15
BROWN HIAMATHA	007 D0415	1,218.0	4,138.40	3.0	4,959,877	5,191,786	231,909	2,307,818	0	338,569	2,646,387	2,893,595	157,024	363,913	3,414,532	768,145	25.07	61.29
BROWN COUNTY	D0430	660.0	4,505.60	3.0	2,970,090	3,062,908	92,818	1,894,175	0	134,887	2,029,062	2,082,290	75,971	144,984	2,303,245	274,183	20.06	58.58
BUTLER LEON	008 D0205	760.0	3,888.95	3.0	2,903,100	3,044,271	141,171	1,661,374	0	161,556	1,822,930	1,983,725	57,778	173,650	2,215,153	392,223	22.79	44.25
REXINGTON-WHITE	D0206	500.0	5,208.39	1.0	2,552,113	2,630,235	78,122	974,974	0	178,370	1,153,344	1,270,716	106,183	191,721	1,568,620	415,276	22.47	67.15
CIRCLE	D0375	1,280.0	4,149.79	1.2	5,264,009	5,376,358	112,349	2,126,843	0	380,946	2,507,789	2,207,686	243,054	409,462	2,860,202	352,413	7.20	42.97
ANDOVER	D0385	1,675.0	3,641.95	2.1	6,043,819	6,230,933	187,114	1,923,297	0	624,322	2,547,619	2,798,685	177,408	671,055	3,647,148	1,099,529	27.16	63.34
ROSE HILL PUBLI	D0394	1,494.5	4,026.61	1.0	5,729,873	6,077,952	348,079	3,458,154	0	393,855	3,852,009	4,278,879	96,761	423,337	4,798,977	946,968	50.35	80.68
DOUGLASS PUBLIC	D0396	760.0	4,502.22	3.0	3,342,897	3,524,340	181,443	2,220,911	0	202,110	2,423,021	2,606,722	21,378	217,239	2,845,339	422,318	38.15	43.32
AURORA	D0402	1,982.0	3,219.55	3.0	6,226,604	6,572,589	345,985	2,235,155	0	803,850	3,039,005	3,422,520	131,264	864,022	4,417,806	1,378,801	40.80	70.61
EL DORADO	D0490	2,100.0	3,232.10	6.6	6,808,428	7,254,575	446,147	2,057,187	0	921,192	2,978,379	2,768,209	289,982	990,148	4,048,339	1,069,960	20.28	56.13
FLINTHILLS	D0492	225.0	5,663.15	1.0	1,294,029	1,306,970	12,941	474,999	0	49,651	524,630	569,508	52,542	53,368	675,418	150,768	13.71	52.28
CHASE CHASE COUNTY	009 D0284	561.0	4,032.70	3.0	2,306,703	2,375,905	69,202	993,168	0	144,276	1,137,444	1,153,139	98,287	155,075	1,406,501	269,057	11.87	43.74

COUNTY NAME DISTRICT NAME	ENROLL 9-20-91	PER 1990-91	X INC	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAXI RATE EQUIV 1990
				1990-91		1991-92		STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)		
				EST.	DIFF	EST.	DIFF									

CHAUTAUGUA 010																
CEDAR VALE D0285	197.5	4,290.27	3.0	830,167	872,749	42,582	390,179	0	31,290	441,469	450,915	31,192	55,129	537,236	95,767	11.89 37.04
CHAUTAUGUA COUN D0286	480.0	4,971.99	3.0	2,403,955	2,476,076	72,121	1,424,145	0	102,752	1,526,897	1,590,681	24,108	110,444	1,725,233	198,336	15.11 26.47
CHEROKEE 011																
RIVERTON D0404	698.0	4,537.04	3.0	3,169,125	3,264,195	95,070	2,290,951	0	87,684	2,378,635	2,260,239	79,597	94,247	2,434,083	55,448	3.43 31.96
COLUMBUS D0493	1,290.0	3,964.98	3.0	5,122,752	5,276,438	153,686	2,649,342	0	301,018	2,950,360	2,955,518	176,281	323,550	3,455,349	504,989	15.30 53.52
GALENA D0499	730.0	4,588.06	3.0	3,349,743	3,450,234	100,491	2,586,372	0	145,504	2,731,876	2,900,014	0	156,393	3,056,409	324,533	35.62 47.35
BAXTER SPRINGS D0508	855.0	4,641.00	1.2	4,007,500	4,056,533	49,033	2,627,112	0	248,008	2,875,120	3,000,741	4,473	266,573	3,271,787	396,667	31.11 40.82
CHEYENNE 012																
CHEYLIN D0103	223.0	6,140.77	1.0	1,397,025	1,410,996	13,971	4,752	0	84,520	89,272	92,133	116,137	90,847	299,117	209,845	11.51 61.41
ST FRANCIS COMM D0297	425.0	4,818.46	3.0	2,030,980	2,109,279	78,299	768,187	0	123,897	892,084	950,127	79,506	133,171	1,162,804	270,720	15.52 48.33
ARK LA AGRLAND	185.0	5,388.17	1.0	1,058,775	1,069,363	10,588	267,168	0	71,048	338,216	214,513	74,620	76,367	365,500	27,284	2.15 44.63
D0220	266.0	5,303.20	1.0	1,442,470	1,456,895	14,425	6,009	0	108,778	114,787	0	140,595	116,921	257,516	142,729	5.72 48.24
CLAY 014																
CLAY CENTER D0379	1,608.9	3,442.10	3.0	5,537,992	5,704,130	166,138	2,403,824	0	457,179	2,861,003	3,123,086	116,004	491,401	3,730,491	869,488	24.36 51.09
CLOUD 015																
CONCORDIA D0338	1,332.0	3,975.75	3.0	5,295,704	5,454,567	158,863	2,554,427	0	432,222	2,986,649	3,185,453	139,335	464,576	3,789,364	802,715	27.70 65.91
SOUTHERN CLOUD D0334	253.0	5,305.02	1.0	1,371,347	1,385,061	13,714	605,466	0	75,819	681,285	628,327	44,058	81,494	753,877	72,594	6.95 38.60
COFFEY 016																
LEBO-WAVERLY D0243	495.0	4,508.86	3.0	2,281,482	2,349,930	68,448	1,397,490	0	140,988	1,538,478	1,511,635	59,227	151,542	1,722,404	183,926	14.57 46.67
BURLINGTON D0244	889.3	4,845.78	1.0	4,207,590	4,352,448	144,858	0	0	233,023	233,023	0	451,304	250,466	701,770	468,747	0.92 7.31
LERDY-GRINDLEY D0245	340.0	4,690.12	3.0	1,641,543	1,690,787	49,244	876,117	0	108,535	984,672	840,608	81,228	116,681	1,038,517	53,845	3.77 41.71
COMANCHE 017																
COMANCHE COUNT D0300	430.0	5,471.94	1.0	2,361,142	2,384,754	23,612	593,586	0	134,004	727,592	348,045	209,251	144,037	701,333	-26,239	-0.85 47.32
COMLEY 018																
CENTRAL D0462	470.0	4,903.62	3.0	1,775,600	2,373,843	598,243	927,373	0	86,038	1,013,411	1,629,581	51,247	92,478	1,773,306	759,895	68.44 48.76
UDALL D0463	395.0	4,575.62	3.0	1,768,477	1,861,892	93,415	1,043,103	0	127,342	1,170,445	1,170,145	79,065	136,874	1,386,084	215,639	21.62 74.26
WINFIELD D0465	2,440.0	3,289.54	5.4	7,880,433	8,459,919	579,486	2,864,310	0	928,922	3,793,232	3,948,733	326,473	998,456	5,273,662	1,480,430	27.54 66.99
ARKANSAS CITY D0470	3,040.0	3,433.78	5.4	10,318,164	11,002,398	684,234	4,339,666	0	1,008,401	5,348,067	5,634,186	302,820	1,083,885	7,020,891	1,672,824	26.62 56.38
DEXTER D0471	150.0	4,520.64	1.0	965,054	987,878	22,824	473,676	0	36,060	509,736	548,593	20,384	38,760	607,737	98,001	17.18 44.20
WIFORD 019																
M...EAST D0246	500.0	4,090.85	3.0	2,294,967	2,328,846	33,879	1,451,173	0	132,443	1,583,616	1,623,831	25,690	142,357	1,791,878	208,262	23.35 48.31
CHEROKEE D0247	780.0	4,684.60	2.2	3,698,488	3,780,663	82,175	2,303,588	0	180,722	2,484,310	2,512,638	80,731	194,250	2,787,619	303,309	18.57 54.69
GIRARD D0248	1,100.0	3,832.53	3.0	4,198,535	4,342,261	143,726	2,607,154	0	285,811	2,892,965	2,968,055	42,868	307,205	3,318,128	425,163	21.57 35.60
FRONTENAC PUBLI D0249	485.0	4,495.12	3.0	2,164,400	2,245,335	81,135	1,325,319	0	137,476	1,462,795	1,551,172	15,603	147,767	1,714,542	251,747	29.04 40.11
PITTSBURG D0250	2,788.0	3,086.49	7.4	8,791,867	9,442,464	650,597	3,280,184	0	1,309,066	4,589,250	4,527,613	279,517	1,407,057	6,214,187	1,624,937	29.15 60.36

COUNTY NAME DISTRICT NAME	#	-BUDGET PER-			GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAXI [RATE] MILLI EF JVI 1990	
		EST ENROLL	X 1990-91	INC	EST. 1990-91	EST. 1991-92	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)		
		9-20-91	1990-91		1990-91	1991-92	(5 - 4)									(14 - 10)		

DECATUR	020																	
DECATUR	D0294	610.0	4,524.71	3.0	2,705,779	2,842,875	137,096	977,305	0	176,812	1,154,117	1,360,175	86,016	190,047	1,636,238	482,121	21.02	47.93
PRAIRIE HEIGHTS	D0295	102.0	6,535.54	1.0	665,387	675,352	9,965	217,161	0	25,523	242,684	239,430	39,970	27,433	306,833	64,149	11.31	65.70
DICKINSON	021																	
BOLTON	D0393	318.0	5,967.57	1.0	1,894,705	1,916,666	21,961	907,967	0	96,464	1,004,431	1,076,614	41,139	103,683	1,221,438	217,007	20.78	54.82
ABILENE	D0433	1,380.0	3,838.35	3.0	5,278,000	5,456,120	178,120	2,449,423	0	493,911	2,943,334	3,027,664	147,973	330,683	3,706,520	763,186	24.91	61.68
CHAPMAN	D0473	1,206.5	3,949.69	3.0	4,773,197	4,916,396	143,199	2,213,250	0	253,995	2,471,245	2,527,062	182,119	275,157	2,984,338	513,093	15.29	54.68
RURAL VISTA	D0481	357.5	5,173.90	1.8	1,882,265	1,916,189	33,924	896,394	0	92,227	988,821	1,061,966	65,870	99,131	1,226,967	238,146	20.19	64.77
HERINGTON	D0487	530.5	4,454.50	3.0	2,416,566	2,489,066	72,500	1,411,072	0	153,841	1,564,913	1,694,441	31,290	165,356	1,891,087	326,174	32.25	57.27
DONIPHAN	022																	
MATHENA	D0406	510.0	4,793.00	3.0	2,442,990	2,517,763	74,773	1,679,497	0	112,138	1,791,635	1,936,049	0	120,354	2,056,603	264,948	38.34	30.25
HIGHLAND	D0425	285.0	5,034.41	3.0	1,515,356	1,560,817	45,461	957,406	0	66,002	1,023,408	1,057,860	29,757	70,942	1,158,539	135,151	20.64	51.78
PUBLIC SCH	D0429	372.0	4,814.42	3.0	1,803,000	1,857,069	54,069	1,164,727	0	102,384	1,267,111	1,370,629	294	110,048	1,480,971	213,860	35.39	37.10
SCH	D0433	190.0	5,718.89	1.0	1,103,746	1,114,783	11,037	399,618	0	56,090	433,708	537,419	27,587	60,288	625,294	169,586	22.43	55.94
ELMWOOD	D0486	230.0	5,611.86	1.0	1,271,087	1,303,635	32,548	786,536	0	35,999	822,535	835,957	34,209	38,693	908,859	86,324	11.95	44.53
DOUGLAS	023																	
BALDWIN CITY	D0348	998.0	4,382.64	3.0	4,325,664	4,505,092	179,428	2,217,358	0	305,982	2,523,340	2,768,909	87,738	328,886	3,185,533	662,193	32.06	63.13
EILDORA	D0491	830.0	4,729.02	1.0	3,835,236	3,964,337	129,101	2,363,986	0	235,344	2,599,330	2,839,230	8,974	252,961	3,101,165	501,835	44.99	52.00
LAWRENCE	D0497	8,650.0	3,614.58	2.4	30,475,997	32,022,300	1,546,303	3,333,382	0	4,578,619	7,934,001	6,820,007	1,801,863	4,921,351	13,543,221	5,609,220	18.82	62.93
EDWARDS	024																	
KINSLEY-OFFERLE	D0347	396.0	5,346.92	1.0	2,136,094	2,157,456	21,362	639,298	0	247,246	886,544	852,799	97,622	265,733	1,216,174	329,630	20.67	71.84
LEWIS	D0502	187.0	5,504.86	1.0	1,018,399	1,039,703	21,304	203,290	0	72,651	275,941	170,657	80,710	78,089	329,456	53,515	3.94	46.51
ELK	025																	
WEST ELK	D0282	460.0	5,121.68	1.6	2,315,000	2,393,509	78,509	1,180,315	0	121,319	1,301,634	1,325,880	31,122	130,400	1,487,402	185,768	11.85	23.72
ELK VALLEY	D0283	180.0	4,822.07	3.0	952,358	980,929	28,571	662,261	0	30,549	692,810	659,311	30,779	32,836	722,926	30,116	6.21	46.17
ELLIS	026																	
ELLIS	D0388	365.0	5,286.15	1.0	1,955,875	1,975,434	19,559	877,530	0	112,219	989,769	845,504	91,637	120,619	1,057,760	67,991	4.00	43.23
VICTORIA	D0432	388.0	4,582.69	3.0	1,810,161	1,864,467	54,306	987,009	0	100,259	1,087,268	1,001,640	56,049	107,764	1,165,453	78,185	5.41	30.33
HAYS	D0489	3,462.0	3,464.80	5.4	11,880,791	12,642,878	762,087	3,021,059	184,465	1,489,062	4,694,586	4,475,471	676,137	1,600,526	6,752,134	2,057,548	19.60	63.76
ELLSWORTH	027																	
ELLSWORTH	D0327	775.0	4,785.27	1.0	3,691,833	3,745,668	53,833	1,921,696	0	215,284	2,136,980	2,298,822	89,929	231,399	2,620,150	483,170	26.56	68.99
LORRAINE	D0328	492.0	5,830.06	1.0	2,850,900	2,897,073	46,173	189,322	0	157,038	346,560	514,534	200,837	168,793	884,164	537,604	16.05	64.14
ENEY	028																	
HULLOMB	D0363	680.0	5,192.93	1.0	3,422,142	3,566,505	144,363	0	0	96,084	96,084	0	424,781	103,276	528,057	431,973	3.71	29.93
GARDEN CITY	D0457	6,423.1	3,232.35	6.5	20,419,756	22,120,578	1,700,822	8,040,106	0	1,971,977	10,012,083	10,130,178	1,018,500	2,119,590	13,268,268	3,256,185	19.17	55.73
FORD	029																	
SPEARVILLE-WIND	D0381	265.0	4,841.17	3.0	1,273,228	1,321,399	48,171	657,152	0	68,725	725,877	776,427	37,791	73,870	888,048	162,171	19.14	50.88
DODGE CITY	D0443	4,150.0	3,203.32	7.4	13,298,600	14,282,696	984,096	4,167,383	0	1,538,832	5,706,435	5,176,983	726,930	1,654,043	7,357,976	1,651,541	15.53	54.05
BUCKLIN	D0459	320.0	4,030.63	3.0	1,324,063	1,363,784	39,721	632,771	0	106,937	739,708	604,298	76,034	114,942	795,274	55,566	3.66	37.85

COUNTY NAME DISTRICT NAME	EST. ENROLL 9-20-91	PER. X 1990-91 INCL	GENERAL FUND BUDGET					1990-91					ESTIMATED 1991-92					TAXI RATE 1990
			1990-91		1991-92		DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14-10)	MILLI EQUIV	
			EST.	DIFF	EST.	DIFF												

FRANKLIN	030																	
MEST FRANKLIN	D0287	791.0	4,516.54	3.0	3,550,000	3,679,764	129,764	2,169,807	0	148,948	2,318,755	2,503,497	57,862	160,097	2,721,456	402,701	25.47	50.20
CENTRAL HEIGHTS	D0288	535.0	4,218.73	3.0	2,295,000	2,363,849	68,849	1,537,913	0	127,748	1,665,661	1,685,050	28,903	137,311	1,851,264	185,603	18.36	36.61
WELLSVILLE	D0289	750.0	4,617.60	3.0	3,405,482	3,567,098	161,616	1,941,730	0	243,972	2,185,702	2,321,946	68,166	262,234	2,652,346	466,644	31.68	61.97
OTTAWA	D0290	2,280.0	3,155.45	7.4	6,973,550	7,726,806	753,256	3,127,911	0	723,299	3,651,210	4,318,792	195,678	777,442	5,291,912	1,440,702	35.14	56.79
GEARY	031																	
JUNCTION CITY	D0475	6,732.0	3,249.39	6.0	22,345,402	23,688,238	1,342,836	13,155,209	0	1,008,011	14,163,220	14,130,365	480,452	1,083,466	15,694,283	1,531,063	18.93	45.11
GOVE	032																	
GRINNELL PUBLIC	D0291	154.5	7,118.87	1.0	1,021,558	1,110,864	89,306	285,316	0	47,400	332,716	431,168	53,921	50,948	536,037	203,321	24.89	66.61
GRAINFIELD	D0292	188.0	6,667.58	1.0	1,250,171	1,266,041	15,870	354,480	0	62,343	416,823	433,036	62,881	67,010	562,927	146,104	14.06	61.57
QUINTER PUBLIC	D0293	344.0	4,763.42	3.0	1,741,031	1,793,260	52,229	893,670	0	105,323	998,993	993,154	65,086	113,207	1,171,447	172,454	13.68	50.70
GRAHAM	033																	
GRAHAM-NOR	D0280	111.5	8,588.12	1.0	974,752	984,499	9,747	246,490	0	33,220	279,710	116,931	91,441	35,706	244,078	-35,632	-3.94	66.53
HILL CITY	D0281	522.5	5,314.87	1.0	2,787,650	2,815,526	27,876	1,279,952	0	142,352	1,422,304	1,314,780	119,343	153,008	1,587,131	164,827	7.64	49.14
GRANT	034																	
ULYSSES	D0214	1,480.0	3,887.00	1.0	6,306,661	6,595,462	288,801	0	0	500,871	500,871	0	649,810	538,364	1,188,174	687,303	3.24	24.85
GRAY	035																	
CIMARRON-ENBIGN	D0102	565.0	5,001.43	1.3	2,818,305	2,862,460	44,155	1,137,473	0	180,907	1,318,380	1,353,202	82,922	194,449	1,630,573	312,193	14.39	45.09
MONTEZUMA	D0371	190.0	6,263.36	1.0	1,221,356	1,233,568	12,212	311,351	0	90,077	401,428	337,796	83,461	96,820	518,077	116,649	10.71	69.26
COPELAND	D0476	112.0	9,136.33	1.0	1,036,973	1,047,343	10,370	0	0	59,260	59,260	0	105,917	63,696	169,613	110,353	10.49	86.62
INGALLS	D0477	260.0	4,848.34	3.0	1,260,569	1,298,385	37,816	531,977	0	57,931	589,908	606,566	62,888	62,267	731,721	141,813	11.83	50.10
GREELEY	036																	
GREELEY COUNTY	D0200	353.5	4,770.38	3.0	1,750,731	1,803,251	52,520	137,692	0	122,782	260,474	239,543	117,516	131,973	509,032	248,558	9.58	43.46
GREENWOOD	037																	
MADISON-VIRGIL	D0386	280.0	5,627.40	1.0	1,606,622	1,622,688	16,066	836,826	0	80,693	917,519	892,189	52,206	86,733	1,031,128	113,609	11.29	51.37
EUREKA	D0389	760.0	5,049.70	1.0	3,810,002	3,876,152	66,150	1,908,040	0	226,436	2,134,476	2,161,625	104,762	243,386	2,509,773	375,297	17.00	54.09
HAMILTON	D0390	110.5	6,412.90	1.0	708,625	715,712	7,087	273,260	0	23,332	296,592	241,735	44,058	25,079	310,872	14,280	2.14	49.42
HAMILTON	038																	
SYRACUSE	D0494	421.0	4,907.57	3.0	2,075,904	2,138,180	62,276	15,126	0	194,132	209,238	0	219,457	208,643	428,120	218,862	5.22	43.26
HARPER	039																	
ANTHONY-HARPER	D0361	1,060.0	4,207.87	3.0	4,447,715	4,594,157	146,442	1,586,344	0	355,901	1,942,245	1,977,457	203,329	382,542	2,563,328	621,083	15.86	54.58
ANTHONY	D0511	220.0	5,117.83	2.9	1,148,953	1,182,475	33,522	544,674	0	61,609	606,283	511,125	73,528	66,221	650,874	44,591	4.05	49.82
HARVEY	040																	
BURRTON	D0369	285.0	5,446.19	1.0	1,519,486	1,567,685	48,199	794,112	0	77,551	871,663	880,505	48,727	83,356	1,012,588	140,925	14.70	50.22
NEWTON	D0373	3,260.0	3,303.47	5.4	10,630,251	11,350,831	720,580	3,795,567	0	1,319,798	5,115,365	5,696,066	344,239	1,418,591	7,458,896	2,343,531	38.22	77.26
BEDWICK PUBLIC	D0439	416.0	5,357.00	1.0	2,185,657	2,250,797	65,140	1,317,727	0	156,695	1,474,422	1,594,759	2,548	168,424	1,765,731	291,309	46.02	51.39
HALSTEAD	D0440	750.0	4,855.41	1.0	3,639,131	3,677,970	38,839	1,905,809	0	215,858	2,121,667	2,247,864	81,039	232,016	2,560,919	439,252	24.11	63.21
HEBSTON	D0460	760.0	4,680.89	3.0	3,527,987	3,664,203	136,216	1,810,610	0	268,806	2,079,416	2,124,539	105,217	288,928	2,518,684	439,268	21.85	58.83

COUNTY NAME DISTRICT NAME	EST ENROLL	1990-91	X 1990-91	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAXI		
				EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	SAVTR	STATE	TOTAL	DIFF	MILLI	IRATEI		
				1990-91	1991-92	(3 - 4)	AID	GUARANTEE	AID/	STATEI	AID	FUND	AID/	STATEI	(14 - 10)	EQUIVI	1990	
HASKELL 041																		
SUBLETTE	D0374	500.0	4,940.50	3.0	2,356,617	2,544,360	187,743	175,781	0	200,197	375,978	0	274,925	215,183	490,108	114,130	2.24	37.00
BAYANTA	D0507	370.0	6,094.85	1.0	2,282,522	2,305,347	22,825	0	0	144,868	144,868	0	223,573	155,712	379,285	234,417	2.57	21.09
HODGEMAN 042																		
JETHORE	D0227	265.0	5,259.63	1.0	1,388,543	1,407,741	19,198	356,745	0	83,380	440,123	425,076	92,393	89,621	607,090	166,965	11.13	58.99
HANSTON	D0228	146.0	6,602.14	1.0	977,117	986,888	9,771	342,917	0	32,852	375,769	300,294	66,080	38,312	401,686	25,917	2.82	54.84
JACKSON 043																		
NORTH JACKSON	D0335	430.0	5,158.66	1.5	2,200,167	2,250,878	50,711	1,434,606	0	88,441	1,523,047	1,664,397	7,035	95,061	1,766,493	243,446	32.41	42.35
HOLTON	D0336	990.0	4,402.54	3.0	4,218,514	4,489,274	270,760	2,426,672	0	276,972	2,703,644	3,092,500	49,735	297,705	3,439,940	736,296	47.98	64.73
HAYETTA	D0337	773.5	4,633.22	3.0	3,583,797	3,691,312	107,515	2,290,705	0	174,395	2,465,100	2,737,510	0	187,449	2,924,959	489,859	47.49	43.48
JEFFERSON 044																		
VAN DYKE FALLS	D0338	486.0	4,260.53	3.0	2,074,880	2,137,126	62,246	1,384,838	0	118,474	1,503,312	1,603,562	6,496	127,342	1,737,400	234,088	32.49	39.49
JACKSON COUNT	D0339	425.0	5,123.27	1.8	2,268,072	2,308,548	40,476	1,441,679	0	100,760	1,542,439	1,628,838	16,639	108,302	1,753,779	211,340	25.47	43.23
JACKSON WEST	D0340	720.0	4,904.20	1.0	3,491,787	3,566,333	74,546	1,956,614	0	267,688	2,224,302	2,324,533	32,550	287,726	2,644,809	420,507	32.97	56.47
OSKALOUSA PUBLI	D0341	575.0	4,611.54	3.0	2,607,826	2,731,187	123,361	1,539,942	0	158,884	1,698,826	1,874,807	35,147	170,777	2,080,731	381,905	37.60	59.98
MCLOUTH	D0342	525.0	4,783.97	3.0	2,490,054	2,586,932	96,878	1,511,054	0	141,341	1,632,395	1,763,854	33,733	151,921	1,949,508	297,113	28.02	48.99
PERRY PUBLIC SC	D0343	937.0	4,299.84	3.0	3,983,800	4,149,823	166,023	2,140,292	0	287,253	2,427,545	2,532,002	90,895	308,756	2,931,653	504,108	26.29	58.68
JEWELL 045																		
WHITE ROCK	D0104	162.0	8,254.75	1.0	1,415,689	1,429,847	14,158	353,363	0	56,686	410,049	327,248	88,984	60,929	477,161	47,112	6.35	68.28
HANKATO	D0278	280.0	5,269.39	1.0	1,504,411	1,519,454	15,043	882,418	0	78,626	961,044	934,993	51,576	84,512	1,071,081	110,037	14.99	69.29
JEWELL	D0279	200.0	5,860.00	1.0	1,183,720	1,195,357	11,837	515,946	0	78,339	594,285	563,719	46,697	84,203	694,619	100,334	12.01	55.57
JOHNSON 046																		
SOUTHEAST JOHNS	D0229	9,700.0	4,709.72	1.0	42,500,000	46,141,154	3,641,154	3,844,347	221,517	4,413,131	8,479,195	0	4,811,058	4,743,476	9,554,534	1,075,339	2.02	58.64
SPRING HILL	D0230	1,260.0	4,028.56	3.0	5,031,677	5,228,269	196,592	2,479,128	0	413,617	2,892,745	3,248,840	119,392	444,579	3,812,811	920,066	39.38	80.13
GARDNER-EDGERTD	D0231	1,622.5	3,881.09	1.0	6,297,069	6,360,038	62,969	2,114,894	0	680,343	2,795,239	1,956,905	471,604	731,271	3,159,780	364,541	5.95	63.03
DEBOTO	D0232	1,760.0	3,714.15	1.0	6,419,542	6,602,270	182,728	2,561,301	0	463,675	3,024,976	3,119,578	255,542	498,384	3,873,504	848,528	18.91	62.04
OLATHE	D0233	15,073.5	4,149.05	1.0	38,890,000	63,166,105	4,276,105	19,223,463	0	5,969,504	25,192,967	26,073,797	2,902,228	6,416,352	35,392,377	10,199,410	23.48	67.04
SHAMNEE MISSION	D0512	30,223.7	4,065.66	1.0	119,117,818	124,108,184	4,990,366	0	0	39,830,176	39,830,176	0	7,028,980	42,811,665	49,840,645	10,010,469	6.79	39.79
KEARNY 047																		
LAKIN	D0215	670.0	5,156.55	1.0	3,361,042	3,489,440	128,398	0	0	224,782	224,782	0	364,637	241,608	606,245	381,463	2.63	20.67
DEERFIELD	D0216	268.0	5,048.65	3.0	1,401,000	1,443,031	42,031	9,879	0	51,970	61,849	0	143,024	55,860	198,884	137,035	2.61	22.33
KINCHAN 048																		
KINCHAN	D0331	1,085.5	4,365.25	1.6	4,707,925	4,812,749	104,824	1,287,169	0	387,808	1,674,977	1,426,937	293,013	416,838	2,136,788	461,811	8.88	50.60
CLAWHAM	D0332	321.0	6,458.23	1.0	1,992,364	2,093,822	101,458	228,537	0	81,665	310,202	117,339	184,051	87,778	389,169	78,966	2.88	47.35
KIDWA 049																		
GREENSBURG	D0422	387.0	4,833.68	3.0	1,880,302	1,936,710	56,408	728,410	0	145,442	873,852	660,548	110,453	156,329	927,330	53,478	2.58	38.48
MULLINVILLE	D0424	95.0	10,544.18	1.0	948,976	1,011,714	62,738	47,278	220	29,500	76,998	0	116,466	31,708	148,174	71,176	5.65	67.79
HAVILAND PUBLIC	D0474	169.5	6,726.55	1.0	1,204,053	1,216,094	12,041	400,027	0	47,837	447,864	228,203	118,692	51,418	398,313	-49,551	-3.90	61.20

CITY NAME CITY NAME	EST ENROLL 9-20-91	(3) %	(4) 1990-91	(5) GENERAL FUND BUDGET				(6) 1990-91				(7) ESTIMATED 1991-92				(15) DIFF (14 - 10)	(16) MILLI EQUIV	(17) TAXI RATE
				EST. 1991-92	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATE AID					
LAFAYETTE																		
PARSONS D0503	1,825.0	3,439.85	1.3	6,367,171	6,450,217	83,046	2,874,611	0	765,928	3,640,539	3,698,035	131,075	823,262	4,632,372	1,011,833	33.63	75.27	
OSMEGO D0504	469.5	5,049.77	2.6	2,370,849	2,432,841	61,972	1,591,690	0	117,082	1,708,772	1,716,242	34,193	125,846	1,876,283	167,511	17.31	40.64	
CHETOPA D0505	296.0	5,279.24	1.0	1,626,006	1,642,265	16,259	1,139,214	0	57,180	1,196,394	1,229,687	11,221	61,460	1,302,368	105,974	20.22	39.49	
LAFAYETTE COUNTY D0506	1,610.0	3,644.38	3.0	5,867,446	6,043,473	176,027	3,320,743	0	350,538	3,671,281	4,008,259	72,254	376,777	4,457,290	786,009	28.71	50.07	
LANE																		
HEALY PUBLIC DC D0468	108.0	6,589.67	1.0	708,444	715,529	7,085	31,558	0	81,743	113,301	0	65,016	87,862	152,878	39,577	4.48	58.79	
DIGHTON D0462	397.0	4,980.21	3.0	1,947,263	2,036,459	89,196	601,609	0	132,263	733,872	762,993	65,806	142,164	990,963	257,091	13.17	43.73	
LEAVENWORTH																		
EASTON D0449	628.0	4,414.50	3.0	2,763,475	2,855,478	92,003	1,414,400	0	147,036	1,561,436	1,703,695	59,010	158,042	1,920,747	359,311	25.64	56.94	
LEAVENWORTH D0453	4,460.0	3,235.13	6.5	13,735,403	15,360,418	1,625,015	5,028,185	0	1,589,124	6,617,309	6,815,877	583,842	1,708,078	9,107,797	2,490,488	26.42	56.60	
DASBORO-LINWOOD D0458	1,280.0	4,199.88	1.0	5,230,953	5,429,606	198,653	2,266,361	0	427,465	2,693,826	2,980,124	92,799	459,463	3,532,386	838,560	32.80	61.09	
TYNDAL D0464	1,415.0	4,115.98	1.0	5,583,328	5,882,353	299,025	2,760,426	0	407,921	3,168,347	3,743,807	90,636	438,456	4,272,899	1,104,552	43.53	69.65	
LYNDAL D0469	1,725.0	3,929.15	1.0	6,451,660	6,845,539	393,879	3,626,978	0	369,722	3,996,700	4,435,026	88,350	397,398	4,920,974	924,274	32.59	47.83	
LINCOLN																		
LINCOLN D0298	416.0	5,308.73	1.0	2,158,000	2,230,517	72,517	934,796	0	131,466	1,066,262	1,135,788	61,103	141,307	1,338,198	271,936	17.83	47.18	
SYLVAN GROVE D0299	213.5	4,819.19	3.0	995,162	1,059,765	64,603	449,634	0	51,981	501,615	544,115	43,078	55,872	643,065	141,450	15.81	46.46	
LINN																		
PLEASANTON D0344	408.0	5,294.84	1.0	2,226,482	2,248,746	22,264	1,354,393	0	82,077	1,636,470	1,712,902	11,928	88,221	1,813,051	176,581	25.88	44.35	
JAYHAWK D0346	526.0	4,823.07	3.0	2,534,523	2,613,042	78,519	1,311,657	0	115,590	1,427,247	1,590,619	56,567	124,243	1,771,429	344,182	22.18	50.17	
PRAIRIE VIEW D0342	815.0	4,883.02	1.0	3,965,986	4,019,458	53,472	25,771	0	207,648	233,419	0	428,197	223,192	651,389	417,970	3.80	32.93	
LOGAN																		
OAKLEY D0274	480.0	5,045.75	2.3	2,454,235	2,510,320	56,085	773,967	0	163,756	937,723	829,776	160,223	176,014	1,166,013	228,290	9.06	55.76	
TRIPLAINS D0275	117.0	7,284.48	1.0	845,000	860,806	15,806	5,253	0	30,428	35,681	34,227	77,945	32,706	144,878	109,177	10.39	66.29	
LYON																		
NORTH LYON COUN D0251	725.0	4,269.87	3.0	3,070,035	3,188,528	118,493	1,757,815	0	157,845	1,915,660	2,013,549	79,044	169,661	2,262,254	346,594	19.22	49.15	
SOUTHERN LYON C D0252	555.5	4,502.24	3.0	2,462,726	2,576,026	113,300	1,344,903	0	144,929	1,489,832	1,595,837	64,526	155,778	1,816,141	326,309	23.02	53.61	
EMPORIA D0253	4,660.0	3,149.16	7.4	14,717,304	15,806,327	1,089,023	6,083,612	34,655	1,850,423	7,968,690	8,279,366	470,820	1,988,937	10,739,123	2,770,433	31.20	64.37	
MARION																		
CENTRE D0397	297.0	5,468.17	1.0	1,684,744	1,701,590	16,846	768,240	0	76,057	844,297	815,437	42,133	81,731	939,321	95,024	7.47	32.72	
PEABODY-BURNS D0398	400.0	5,240.84	1.0	2,127,780	2,149,060	21,280	1,131,852	0	118,103	1,249,935	1,273,128	62,958	126,944	1,463,030	213,075	18.22	62.19	
MARION D0408	580.0	4,751.89	3.0	2,756,095	2,838,781	82,686	1,415,719	0	195,620	1,611,339	1,666,440	59,423	210,263	1,936,126	324,787	21.40	50.58	
DUNN-HILLSBOR D0410	636.5	4,929.59	1.2	3,088,387	3,175,448	87,061	1,491,314	0	211,715	1,703,229	1,804,571	72,464	227,563	2,104,598	401,369	22.20	53.31	
EL D0411	262.5	5,058.52	3.0	1,317,745	1,367,699	49,954	762,587	0	60,436	823,023	888,793	33,908	64,959	987,660	164,637	24.74	60.66	
MARSHALL																		
MARYSVILLE D0364	970.0	4,107.72	3.0	4,027,621	4,148,446	120,825	1,676,662	0	378,911	2,055,573	2,074,592	122,388	407,274	2,604,254	548,681	20.15	54.60	
VERMILLION D0380	620.0	4,652.50	3.0	2,879,898	2,971,090	91,192	1,577,633	0	141,704	1,719,337	1,843,406	64,932	152,311	2,060,649	341,312	20.41	48.85	
AXTELL D0488	351.0	5,196.84	1.4	1,775,507	1,848,770	73,263	889,385	0	78,375	967,760	1,086,469	53,648	84,242	1,224,359	256,599	23.99	62.79	
VALLEY HEIGHTS D0498	465.0	4,487.60	3.0	1,972,299	2,149,337	177,038	1,144,437	0	113,742	1,258,179	1,435,833	46,838	122,256	1,604,947	346,768	34.10	55.43	

COUNTY NAME DISTRICT NAME	0	BUDGET PER-			GENERAL FUND BUDGET					1990-91		ESTIMATED 1991-92					TAXI RATE MILLI 1990	
		EST	ENROLL	%	EST.	DIFF	BASIC	ADDITIONAL	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)			
		9-20-91	1990-91	INCI												1990-91		1991-92

MCPHERSON	059																	
LINDSBORG	D0400	826.0	4,461.51	3.0	3,640,589	3,795,767	155,178	1,523,254	0	275,591	1,798,945	1,884,519	152,614	296,221	2,333,354	534,509	19.32 59.00	
MCPHERSON	D0418	2,505.0	3,370.62	5.4	8,255,318	8,899,363	644,045	1,626,712	11,405	1,074,765	2,712,882	2,889,644	498,358	1,155,217	4,543,219	1,830,337	23.72 68.02	
CANTON-CALVA	D0419	400.0	5,054.81	3.0	2,067,419	2,129,438	62,019	968,213	0	144,442	1,112,675	1,066,325	54,306	155,275	1,275,906	163,231	11.21 36.69	
MOUNDRIE	D0423	465.0	4,786.57	3.0	2,163,528	2,292,529	129,001	788,423	0	219,369	1,097,792	1,048,753	93,198	235,790	1,377,741	369,949	21.75 59.25	
INMAN	D0448	445.0	4,880.53	3.0	2,152,315	2,236,993	84,678	1,106,876	0	123,984	1,230,860	1,258,762	68,880	133,264	1,460,906	230,046	16.25 49.40	
HEADE																		
FOWLER	D0225	161.0	6,533.72	1.0	989,838	1,062,449	72,591	160,480	0	61,182	221,662	238,199	77,980	65,762	381,941	160,279	14.52 62.00	
HEADE	D0226	403.0	5,059.33	3.0	2,018,672	2,100,077	81,405	49,865	0	125,650	175,515	0	176,176	135,055	311,231	135,716	3.64 36.30	
MIAMI																		
OSAWATOMIE	D0367	1,136.0	4,052.86	3.0	4,569,602	4,742,175	172,573	2,712,931	0	306,642	3,019,573	3,271,195	45,689	329,595	3,646,479	626,906	33.40 51.08	
PAOLA	D0368	1,645.0	3,909.29	1.0	6,301,777	6,495,085	193,308	2,051,980	0	669,766	2,721,746	3,150,509	156,156	719,901	4,026,566	1,304,820	34.62 71.36	
LOUISBURG	D0416	1,109.0	4,268.77	3.0	4,719,126	4,876,084	156,958	2,187,735	0	409,165	2,596,900	2,856,312	74,389	439,793	3,370,494	773,594	30.92 53.91	
SHELL																		
MACONDA	D0272	560.0	4,673.06	3.0	2,616,915	2,695,420	78,505	1,166,446	0	142,489	1,308,935	1,418,669	75,285	153,155	1,647,109	338,174	21.89 58.71	
BELOIT	D0273	810.0	4,523.15	3.0	3,664,200	3,774,126	109,926	1,541,363	0	296,698	1,838,261	2,025,379	81,004	318,907	2,425,290	587,029	24.39 52.08	
MONTGOMERY																		
CANEY VALLEY	D0436	775.0	4,800.74	1.0	3,742,173	3,779,601	37,428	2,507,667	0	170,151	2,677,818	2,619,586	63,623	182,887	2,866,096	188,278	11.99 42.94	
COFFEYVILLE	D0445	2,710.0	3,467.16	5.4	9,410,219	9,918,380	508,161	4,232,168	48,511	856,179	5,136,858	4,945,815	365,246	920,268	6,231,329	1,094,471	18.94 59.67	
INDEPENDENCE	D0446	2,340.0	3,242.67	6.2	7,558,656	8,059,826	501,170	3,005,074	0	815,131	3,820,205	3,614,279	306,117	876,148	4,796,544	976,339	17.57 51.51	
CHERRYVALE	D0447	646.0	4,795.67	3.0	3,098,000	3,190,943	92,943	2,240,644	0	137,164	2,377,808	2,387,246	23,576	147,432	2,558,254	180,446	17.24 27.52	
MORRIS																		
MORRIS COUNTY	D0417	1,080.0	4,060.84	3.0	4,397,885	4,529,832	131,947	2,326,905	0	317,787	2,644,692	2,615,498	116,305	341,575	3,073,378	428,686	15.05 44.10	
MORTON																		
ROLLA	D0217	210.0	7,626.94	1.0	1,571,149	1,617,674	46,525	0	0	77,778	77,778	0	170,394	83,600	253,994	176,216	2.50 20.13	
ELKHART	D0218	583.0	5,104.84	1.0	2,868,920	3,005,884	136,964	632,193	0	203,291	835,484	333,842	275,583	218,508	827,933	-7,551	-0.18 41.86	
NEMANA																		
SABETHA	D0441	1,022.0	4,383.56	2.7	4,480,000	4,602,138	122,138	2,329,744	0	349,890	2,679,634	2,786,857	95,690	376,081	3,258,628	578,994	24.70 56.83	
NEMANA VALLEY S D & B	D0442 D0451	401.0 240.0	5,740.91 5,539.11	1.0 1.0	2,249,862 1,310,000	2,325,126 1,342,680	75,264 32,680	903,777 892,687	0 0	167,194 38,419	1,070,971 931,106	1,135,385 959,494	28,994 18,242	179,709 41,295	1,344,088 1,019,031	273,117 87,925	19.69 15.98	34.93 37.76
NEOSHO																		
ERIE-ST PAUL	D0101	1,105.0	4,299.82	2.7	4,704,000	4,878,166	174,166	2,724,802	0	266,537	2,991,339	3,222,348	71,169	286,488	3,580,005	588,666	27.67 51.11	
CH PUBLIC	D0413	1,900.0	3,515.30	1.0	6,665,000	6,745,855	80,855	2,977,803	0	590,229	3,568,032	3,817,337	153,132	634,410	4,604,879	1,036,847	30.87 73.20	
NESS																		
NEB TRES LA GO	D0301	88.0	8,856.59	1.0	779,380	787,174	7,794	55,351	0	25,368	80,719	0	68,530	27,267	95,797	15,078	1.49 50.18	
SMOXY HILL	D0302	194.5	5,512.07	1.0	1,127,219	1,138,490	11,271	446,062	0	56,548	502,610	282,266	88,725	60,781	431,772	-70,838	-5.41 40.56	
NESS CITY	D0303	354.0	5,070.65	3.0	1,774,728	1,848,861	74,133	488,544	0	150,586	639,130	524,510	121,436	161,858	807,804	168,674	8.34 50.06	
BAZINE	D0304	130.0	7,330.41	1.0	883,314	962,482	79,168	220,640	0	28,973	249,613	218,105	78,918	31,142	328,165	78,552	8.55 61.64	

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
		BUDGET PER-			GENERAL FUND BUDGET				1990-91					ESTIMATED 1991-92				TAXI	
UNTY NAME	#	ENROLL	X		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	BASIC	SDAVTR	STATE	TOTAL	DIFF	MILL	RATE	
DICT NAME	#	9-20-91	1990-91	INC	1990-91	1991-92	(5 - 4)	AID GUARANTEE	AID/	STATE	AID	AID	FUND	AID/	AID	(14 - 10)	EDUVI	1990	

NORTON 069																			
NORTON COMMUNIT	D0211	724.0	4,766.25	2.3	3,422,167	3,530,593	108,426	1,912,865	0	240,895	2,153,760	2,190,520	62,118	258,927	2,511,565	357,805	23.12	51.44	
NORTHERN VALLEY	D0212	172.0	5,888.86	1.0	1,124,773	1,136,020	11,247	538,849	0	50,682	589,531	562,843	48,727	54,476	666,046	76,515	10.76	62.72	
WEST SOLOMON VA	D0213	100.0	7,847.61	1.0	847,542	856,018	8,476	164,726	0	46,545	211,271	100,879	64,382	50,029	215,490	4,219	0.57	63.14	
OSAGE 070																			
OSAGE CITY	D0420	615.0	4,867.73	3.0	2,957,145	3,082,540	125,395	1,676,441	0	232,395	1,909,236	2,016,094	12,264	250,006	2,278,364	369,128	28.76	33.01	
LYNDON	D0421	400.0	5,269.78	1.0	2,115,818	2,136,976	21,158	1,262,719	0	132,853	1,395,572	1,428,991	18,032	142,798	1,589,821	194,249	22.72	43.81	
SANTA FE TRAIL	D0434	1,275.0	4,148.44	1.6	5,208,370	5,375,719	167,349	3,274,433	0	331,934	3,606,367	3,810,990	49,994	356,781	4,217,765	611,398	34.34	54.87	
BURLINGAME PUBL	D0454	344.0	5,340.22	1.0	1,767,614	1,855,405	87,791	1,150,790	0	93,848	1,244,638	1,392,323	2,765	100,872	1,495,960	251,322	47.84	46.18	
MARIEB DEB CYGN	D0456	300.0	5,136.44	2.5	1,600,000	1,640,717	40,717	1,117,478	0	67,143	1,184,621	1,138,615	40,894	72,169	1,251,678	67,057	10.56	52.26	
OSBORNE 071																			
OSBORNE COUNTY	D0392	462.5	5,023.67	3.0	2,320,937	2,393,151	72,214	1,086,737	0	147,979	1,234,716	1,343,800	61,698	159,056	1,564,554	329,838	23.24	56.79	
ITAMA 072																			
W. H. OTTAWA CO	D0239	630.0	4,285.00	3.0	2,738,117	2,820,258	82,141	1,304,412	0	182,635	1,487,047	1,588,027	63,994	196,306	1,848,327	361,280	18.71	44.15	
TWIN VALLEY	D0240	473.0	4,840.55	3.0	2,279,900	2,358,269	78,369	1,359,124	0	104,763	1,463,887	1,565,859	32,466	112,605	1,710,930	247,043	20.63	39.00	
PAWNEE 073																			
FT LARNED	D0495	1,103.7	4,278.86	2.9	4,722,579	4,859,271	136,692	1,703,403	0	442,925	2,146,328	2,009,748	186,403	476,080	2,672,231	525,903	14.28	51.55	
PAWNEE HEIGHTS	D0496	150.0	7,538.10	1.0	1,134,484	1,145,829	11,345	135,724	0	53,666	189,390	141,969	91,630	57,683	291,282	101,892	9.09	70.83	
PHILLIPS 074																			
EASTERN HEIGHTS	D0324	169.0	5,433.02	1.0	882,866	927,362	44,496	418,250	0	41,793	460,043	397,143	43,708	44,921	485,772	25,729	4.20	47.02	
PHILLIPSBURG	D0325	680.0	4,878.04	1.0	3,331,704	3,365,018	33,314	1,573,258	0	254,241	1,827,499	1,694,080	121,058	273,272	2,088,410	260,911	11.50	53.01	
LOGAN	D0326	225.0	5,895.83	1.0	1,415,000	1,429,130	14,130	579,373	0	91,549	670,922	443,306	75,341	98,401	617,048	-53,874	-3.97	33.47	
POTTAWATOMIE 075																			
WAMEGO	D0320	1,319.0	4,043.94	2.6	5,256,708	5,499,650	242,942	3,104,225	0	364,938	3,469,163	3,729,590	21,406	392,256	4,143,232	674,089	28.84	31.83	
KAW VALLEY	D0321	985.0	5,231.59	1.0	5,160,962	5,212,577	51,615	0	0	348,547	348,547	0	518,945	374,638	893,583	345,036	2.59	21.21	
ONAGA-HAVENSVIL	D0322	444.0	4,965.82	3.0	2,204,825	2,270,967	66,142	1,314,778	0	100,014	1,414,792	1,536,787	59,829	107,501	1,704,117	289,325	27.70	71.19	
WESTMORELAND	D0323	612.0	4,472.98	3.0	2,659,187	2,819,588	160,401	1,660,830	0	143,717	1,804,547	2,076,905	39,480	154,475	2,270,860	466,313	46.41	69.96	
PRATT 076																			
PRATT	D0382	1,407.0	3,577.98	3.0	4,848,166	5,185,245	337,079	1,567,703	0	579,111	2,146,814	2,306,380	144,970	622,460	3,073,810	926,996	22.69	45.56	
SKYLINE SCHOOLS	D0438	344.0	5,054.92	3.0	1,807,125	1,895,191	88,066	676,245	0	66,470	742,715	631,196	138,341	71,446	840,983	98,268	4.48	46.23	
RAWLINS 077																			
HERNDON	D0317	74.5	6,707.75	1.0	506,435	511,500	5,065	115,309	0	16,275	131,584	130,756	29,813	17,493	178,062	46,478	9.24	54.64	
JD	D0318	492.0	4,893.47	3.0	2,449,180	2,522,635	73,475	1,108,946	0	145,767	1,254,713	1,344,844	99,106	156,679	1,600,629	345,916	20.80	66.06	
RENO 078																			
HUTCHINSON PUBL	D0308	4,994.5	3,375.17	5.4	16,817,784	17,767,384	949,600	2,764,099	1,251,101	2,376,509	6,391,709	6,180,423	963,732	2,354,403	9,698,358	3,306,849	24.35	75.66	
NICKERSON	D0309	1,434.5	3,812.26	3.0	5,468,680	5,632,751	164,071	2,601,189	0	452,004	3,053,193	2,993,282	200,522	485,839	3,679,643	626,450	17.01	57.05	
FAIRFIELD	D0310	455.0	5,768.72	1.0	2,613,230	2,651,017	37,787	982,700	0	123,946	1,106,646	963,506	134,463	133,224	1,231,193	124,547	5.29	46.67	
PRETTY PRAIRIE	D0311	291.0	5,583.61	1.0	1,624,831	1,641,080	16,249	734,301	0	80,084	834,385	870,340	50,113	86,079	1,006,532	172,147	16.37	55.46	
HAVEN PUBLIC SC	D0312	1,192.0	4,067.58	3.0	4,848,550	4,994,015	145,465	2,362,689	0	209,604	2,622,293	2,681,411	156,877	279,037	3,117,325	495,032	14.21	46.58	

COUNTY NAME DISTRICT NAME	EST 9-20-91	(3) 1990-91 INC	GENERAL FUND BUDGET					1990-91					ESTIMATED 1991-92					TAXI RATE MILL EQUIV 1990
			BUDGET PER-		EST.		DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)		
			ENROLL	X	1990-91	1991-92											(10)	
RENO BUHLER	078 D0313	2,158.0	3,308.29	5.4	7,139,296	7,524,795	385,499	2,765,104	168,942	669,045	3,603,091	3,567,615	326,984	719,127	4,613,726	1,010,635	18.72	59.86
REPUBLIC PIKE VALLEY	079 D0426	280.0	4,937.50	3.0	1,422,000	1,464,661	42,661	718,032	0	77,653	795,665	757,537	60,270	83,466	901,273	105,588	10.17	50.48
BELLEVILLE	D0427	652.5	4,746.54	3.0	3,097,118	3,190,033	92,915	1,349,915	0	218,694	1,568,609	1,678,961	97,251	235,064	2,011,276	442,667	22.77	61.38
CUBA	D0435	128.0	7,014.63	1.0	968,019	977,700	9,681	277,573	0	38,151	315,724	388,504	36,512	41,007	466,023	130,299	24.35	74.91
RICE STERLING	080 D0376	556.0	5,089.93	1.0	2,830,000	2,858,301	28,301	1,540,571	0	176,655	1,717,226	1,772,287	41,006	189,879	2,003,172	285,946	20.30	46.89
CHASE	D0401	180.0	6,566.95	1.0	1,201,751	1,213,769	12,018	265,377	0	54,562	319,939	171,856	89,026	58,646	319,528	-411	-0.03	45.39
LYONS	D0405	826.4	4,507.25	3.0	3,700,000	3,836,537	136,537	1,917,644	0	408,879	2,326,523	2,285,787	95,060	439,486	2,820,333	493,810	23.66	56.93
LITTLE RIVER	D0444	390.0	5,121.61	2.8	1,948,772	2,054,189	105,417	697,863	0	88,244	786,107	703,700	137,893	94,850	936,443	150,336	6.81	47.89
ROSE RILEY COUNTY	081 D0378	395.5	4,183.15	3.0	2,431,663	2,565,795	134,132	1,407,734	0	125,433	1,533,167	1,772,685	37,338	134,823	1,944,846	411,679	40.06	63.24
MANASSAS	D0383	6,137.1	3,183.64	7.4	19,591,785	21,041,599	1,449,814	5,361,379	0	2,515,346	7,876,725	8,273,557	913,878	2,703,632	11,891,067	4,014,342	25.15	63.62
BLUE VALLEY	D0384	292.0	4,673.23	3.0	1,330,964	1,405,551	74,587	537,386	0	63,543	600,929	769,790	29,071	68,299	867,160	266,231	34.56	61.51
ROOKS PALCO	082 D0269	179.5	6,214.45	1.0	1,165,209	1,176,861	11,652	247,908	0	69,103	317,011	0	131,236	74,276	205,512	-111,499	-6.46	45.35
PLAINVILLE	D0270	485.0	5,121.50	1.0	2,530,020	2,555,324	25,304	1,094,750	0	148,884	1,243,634	795,417	170,660	160,029	1,126,106	-117,528	-4.28	37.96
STOCKTON	D0271	411.0	4,681.27	3.0	1,910,000	1,981,764	71,764	766,531	0	119,018	885,549	757,501	105,035	127,927	990,463	104,914	5.09	39.08
RUSH LACROSSE	083 D0395	339.5	5,852.13	1.0	1,986,799	2,006,666	19,867	547,172	0	132,848	680,020	359,141	142,912	142,792	644,845	-35,175	-1.49	40.93
WISCONSIN	D0403	360.0	5,346.02	1.0	1,897,836	1,943,813	45,977	910,158	0	90,933	1,001,091	907,384	84,924	97,739	1,090,047	88,956	5.62	42.70
RUSSELL PARADISE	084 D0399	146.0	7,409.04	1.0	1,163,220	1,174,851	11,631	93,544	0	43,836	137,380	0	121,086	47,117	168,203	30,823	1.68	49.60
RUSSELL COUNTY	D0407	1,225.0	4,840.09	1.0	5,796,009	5,988,400	192,391	1,419,875	0	439,078	1,858,953	1,453,841	383,929	471,946	2,309,716	450,763	7.70	53.76
SALINE SALINA	085 D0305	7,050.0	3,208.88	7.3	22,529,880	24,272,304	1,742,424	4,648,090	0	3,493,540	8,141,630	9,697,939	817,068	3,755,049	14,270,056	6,128,426	37.03	72.49
SOUTHEAST OF SA	D0306	589.5	5,230.04	1.0	3,083,111	3,113,939	30,828	1,054,698	0	186,602	1,241,300	1,188,080	122,311	200,570	1,510,961	269,661	9.24	41.98
ELL-SALINE	D0307	370.0	4,873.85	3.0	1,778,954	1,857,426	78,472	1,014,132	0	59,526	1,073,658	1,306,220	9,198	63,981	1,379,399	305,741	39.84	49.35
SCOTT SCOTT COUNTY	086 D0466	1,050.6	4,446.32	1.0	4,644,621	4,718,013	73,392	1,297,346	0	387,009	1,684,335	1,845,838	204,498	415,979	2,466,335	781,980	19.33	61.36
SHAWNEE WICHITA	087 D0259	45,200.0	3,686.70	1.4	165,072,048	169,003,704	3,931,656	14,209,874	0	30,256,762	44,466,636	40,008,079	7,949,374	32,521,633	80,499,086	36,032,450	24.32	69.71
DERBY	D0260	6,216.0	3,379.75	5.4	20,006,748	22,143,008	2,136,260	9,213,493	0	1,650,938	10,864,431	12,434,661	707,665	1,774,519	14,916,845	4,052,414	33.81	63.89
HAYSVILLE	D0261	3,513.0	3,187.42	7.4	10,873,887	12,026,018	1,152,131	5,821,333	0	734,762	6,556,095	7,463,321	332,850	789,762	8,585,933	2,029,838	37.29	65.27
VALLEY CENTER P	D0262	2,110.0	3,232.58	6.5	6,639,401	7,266,671	627,270	3,102,712	0	593,835	3,696,547	4,045,905	204,386	638,287	4,888,578	1,192,031	32.08	59.99
MULVANE	D0263	1,900.0	2,688.94	3.0	4,812,705	5,105,699	292,994	2,398,707	0	602,213	3,000,920	3,265,209	54,614	647,292	3,967,115	966,195	40.18	55.12
CLEARWATER	D0264	945.0	4,125.66	3.0	3,919,380	4,036,959	117,579	1,816,354	0	318,863	2,135,217	2,188,300	108,381	342,732	2,639,413	504,196	19.19	50.46
GODDARD	D0265	2,050.0	3,564.82	1.0	7,093,994	7,380,964	286,970	2,290,711	103,509	611,120	3,005,340	3,356,353	262,486	656,865	4,275,704	1,270,364	27.16	69.98

COUNTY NAME (DISTRICT NAME)	EST ENROLL	(3)	(4)	GENERAL FUND BUDGET				1990-91			ESTIMATED 1991-92					TAXI RATE EQUIV 1990			
				BUDGET PER		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	BASIC	SDAVTR	STATE		TOTAL	DIFF	MILL
				1990-91	INC														
BEDGWICK 087																			
MAIZE D0266	2,750.0	3,962.63	1.0	9,784,933	11,006,215	1,221,282	5,615,717	182,250	436,223	6,234,190	7,425,841	234,640	468,876	8,129,357	1,895,167	45.26	60.64		
RENWICK D0267	1,450.5	4,062.26	1.0	5,668,878	5,951,227	282,349	2,413,296	0	372,792	2,786,088	3,211,818	182,539	400,697	3,795,054	1,008,966	27.35	63.05		
CHENEY D0268	560.0	4,148.42	3.0	2,292,415	2,392,807	100,392	1,227,904	0	176,237	1,404,141	1,487,864	50,813	189,429	1,728,108	323,967	24.51	51.21		
BEWARD 088																			
LIBERAL D0480	3,609.5	3,268.33	5.4	11,452,213	12,436,532	984,319	4,132,957	0	1,101,490	5,234,447	5,080,009	616,833	1,183,943	6,880,785	1,646,338	16.03	52.03		
KIENET-PLAINS D0483	581.0	4,411.24	3.0	2,565,193	2,642,150	76,957	722,693	0	134,908	857,601	546,445	226,135	145,007	917,587	59,986	1.53	41.14		
SHAWNEE 089																			
BEAMAN D0345	3,275.0	3,410.08	5.4	11,155,721	11,771,071	615,350	3,304,398	0	1,151,898	4,456,296	3,893,624	646,792	1,238,123	5,798,539	1,342,243	13.31	57.87		
SILVER LAKE D0372	604.0	4,891.19	3.0	2,849,119	3,042,910	193,791	1,503,222	0	221,606	1,724,828	2,000,196	16,779	238,194	2,255,169	530,341	50.02	54.64		
AUBURN WASHBURN D0437	4,050.0	3,464.55	5.4	13,501,351	14,789,142	1,287,791	3,518,783	145,890	1,669,989	5,334,662	4,171,165	913,115	1,794,996	6,879,276	1,544,614	11.43	51.15		
SHAWNEE HEIGHTS D0450	3,430.0	3,220.48	6.9	10,802,771	11,810,828	1,008,057	4,199,139	0	1,188,096	5,387,235	5,396,925	433,993	1,277,031	7,107,949	1,720,714	23.03	54.65		
PEKA PUBLIC S D0501	14,381.0	3,597.95	3.0	51,756,917	53,309,598	1,552,681	6,191,170	0	8,841,252	15,032,422	13,269,378	2,730,875	9,503,065	25,503,318	10,470,896	23.58	73.00		
SHERIDAN 090																			
HUXIE COMMUNITY D0412	510.0	4,708.62	3.0	2,408,459	2,480,714	72,255	931,903	0	171,896	1,103,799	1,105,398	111,566	184,764	1,401,728	297,929	14.35	54.18		
SHERMAN 091																			
GOODLAND D0352	1,142.0	4,277.73	1.0	5,020,340	5,070,351	50,211	1,613,163	0	377,842	1,991,005	1,898,825	236,166	406,125	2,541,116	550,111	12.31	54.20		
SMITH 092																			
SMITH CENTER D0237	615.0	4,619.70	3.0	2,852,662	2,938,244	85,582	1,180,955	0	196,824	1,377,779	1,486,748	107,170	211,357	1,805,475	427,696	20.88	61.27		
WEST SMITH COUN D0238	212.0	5,596.57	1.0	1,108,120	1,198,338	90,218	541,320	0	48,306	589,626	697,893	42,840	51,922	792,655	203,029	30.28	68.87		
STAFFORD 093																			
STAFFORD D0349	278.5	5,956.91	1.0	1,697,718	1,714,697	16,979	646,275	0	94,607	740,882	592,680	114,583	101,689	808,952	68,070	4.59	61.13		
ST JOHN-HUDSON D0350	445.0	4,976.86	3.0	2,192,305	2,281,146	88,841	774,191	0	134,198	908,389	620,690	173,243	144,244	938,177	29,788	1.17	46.13		
MACKVILLE D0351	289.5	5,979.46	1.0	1,731,054	1,748,363	17,309	180,091	0	100,560	280,651	0	163,359	108,088	271,447	-9,204	-0.31	38.41		
STANTON 094																			
STANTON COUNTY D0452	510.0	4,878.41	3.0	2,563,607	2,640,511	76,904	0	0	207,759	207,759	0	266,602	223,311	489,913	282,154	3.62	28.50		
STEVENS 095																			
MOBCOW PUBLIC S D0209	150.0	9,659.05	1.0	1,342,608	1,463,346	120,738	246	0	44,467	44,713	0	146,587	47,796	194,383	149,670	1.97	14.45		
HUGOTON PUBLIC D0210	940.0	4,988.59	1.0	4,676,802	4,736,171	59,369	0	0	370,099	370,099	0	414,582	397,802	812,384	442,285	1.97	15.87		
SUNNER 096																			
WELLINGTON D0353	1,940.0	3,390.53	1.0	6,589,499	6,635,399	45,900	2,786,002	0	666,501	3,452,503	3,578,119	211,288	716,392	4,505,799	1,053,296	27.42	76.25		
HWAY SPRINGS D0356	480.3	4,954.93	3.0	2,330,797	2,451,249	120,452	1,159,509	0	144,653	1,304,162	1,538,478	52,626	155,481	1,746,585	442,423	37.53	69.99		
BELLE PLAINE D0357	720.0	4,432.71	3.0	3,195,986	3,291,862	95,876	2,018,486	0	221,693	2,240,179	2,346,069	49,378	238,288	2,633,735	393,556	35.91	70.43		
OXFORD D0358	435.0	4,055.24	3.0	1,762,000	1,816,952	54,952	1,019,454	0	110,840	1,130,294	1,181,487	40,803	119,136	1,341,426	211,132	20.38	49.48		
ARGONIA PUBLIC D0359	221.0	5,199.99	1.3	1,146,598	1,164,040	17,442	380,111	0	69,046	449,157	519,466	47,481	74,214	641,161	192,004	19.88	61.07		
CALDWELL D0360	320.0	5,217.09	1.0	1,656,426	1,686,163	29,737	673,991	0	96,583	770,574	922,063	43,337	103,812	1,069,212	298,638	27.40	63.41		
SOUTH HAVEN D0509	223.5	4,641.54	3.0	1,037,385	1,068,507	31,122	496,794	0	48,991	545,785	740,358	0	52,658	793,016	247,231	47.89	49.76		

COUNTY NAME DISTRICT NAME	#	BUDGET PER-			GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAXI	
		ENROLL	X	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	SDAVTR	STATE	TOTAL	DIFF	EQUIV	RATE	
		9-20-91	1990-91	1990-91	1990-91	1991-92	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	FUND	AID/	STATE	(14 - 10)	1990	
THOMAS	097																	
DREXTER	D0314	149.0	5,875.41	1.0	896,000	904,959	8,959	71,055	0	44,802	115,857	156,094	65,079	48,156	269,329	153,472	13.96	61.48
COLBY PUBLIC SC	D0315	1,247.0	4,131.53	2.6	5,116,897	5,283,689	166,792	1,932,479	0	410,508	2,342,987	2,560,749	109,613	441,237	3,111,599	768,612	19.75	41.97
GOLDEN PLAINS	D0316	141.5	6,889.45	1.0	970,612	980,318	9,706	212,365	0	47,593	259,958	241,873	49,399	51,155	342,427	82,469	9.04	50.61
TREGO	098																	
WAKEENEY	D0208	630.0	4,526.06	3.0	2,822,000	2,936,959	114,959	1,317,426	0	161,208	1,478,634	1,437,659	114,170	173,275	1,725,104	246,470	10.16	41.50
WABAUNSEE	099																	
ALMA	D0329	534.7	4,634.75	3.0	2,477,736	2,552,546	74,810	1,089,514	0	235,697	1,325,211	1,363,067	76,734	253,340	1,693,141	367,930	22.89	60.16
WABAUNSEE EAST	D0330	584.0	5,131.27	1.0	2,928,929	3,026,627	97,698	1,610,402	0	143,365	1,753,967	1,908,394	74,557	154,096	2,137,047	383,080	26.42	64.52
WALLACE	100																	
WALLACE COUNTY	D0241	289.0	4,760.92	3.0	1,378,286	1,419,636	41,350	454,835	0	80,952	535,787	575,061	83,818	87,012	745,891	210,104	14.70	59.05
WESKAY	D0242	106.0	6,687.91	1.0	708,918	716,008	7,090	177,321	0	18,858	196,179	96,701	77,000	20,270	193,971	-2,208	-0.25	63.05
WASHINGTON	101																	
NORTH CENTRAL	D0221	180.0	6,179.49	1.0	1,103,039	1,123,430	20,391	484,968	0	40,344	525,312	541,059	38,731	43,364	623,154	97,842	11.86	47.18
WASHINGTON SCHD	D0222	410.0	4,971.03	3.0	2,102,745	2,165,828	63,083	1,314,244	0	105,022	1,419,266	1,452,786	46,361	112,884	1,612,031	192,765	19.81	52.93
BARNES	D0223	365.0	5,213.41	1.0	2,048,870	2,069,990	21,120	687,607	0	140,133	827,740	828,216	96,152	150,622	1,074,990	247,250	13.99	57.56
REPUBLICAN VALL	D0224	385.0	5,301.79	1.0	2,073,000	2,093,731	20,731	1,016,857	0	91,212	1,108,069	1,072,085	74,543	98,039	1,244,667	136,598	8.75	45.14
WICHITA	102																	
LEDTI	D0467	576.0	4,915.34	2.8	2,831,234	2,909,347	78,113	398,100	0	288,558	686,658	1,012,224	123,893	310,157	1,446,274	759,616	28.43	69.41
WILSON	103																	
ALTOONA-HINWAY	D0387	373.5	5,246.29	1.0	1,985,720	2,005,577	19,857	1,283,705	0	70,203	1,353,908	1,345,654	30,191	75,458	1,451,305	97,397	9.65	32.48
NEODESHA	D0461	705.0	4,909.91	1.0	3,503,221	3,538,254	35,033	2,352,307	0	161,351	2,513,658	2,536,754	17,745	173,429	2,727,928	214,270	15.51	27.54
FREDONIA	D0484	879.0	4,724.29	1.0	4,053,440	4,194,175	140,735	2,128,103	46,014	228,957	2,402,074	2,514,789	111,692	246,095	2,872,576	470,502	20.36	54.78
WOODSON	104																	
WOODSON	D0366	575.0	4,023.20	3.0	2,291,212	2,382,743	91,531	1,193,604	0	133,343	1,326,947	1,311,943	82,320	143,324	1,537,587	210,640	10.78	38.88
WYANDOTTE	105																	
TURNER-KANSAS C	D0202	3,830.0	3,524.27	5.0	13,552,218	14,235,671	683,453	7,497,058	0	666,886	8,163,944	7,986,908	564,410	716,805	9,268,123	1,104,179	13.69	57.56
PIPER-KANSAS CI	D0203	1,086.0	4,256.82	3.0	4,622,910	4,761,589	138,679	2,810,884	163,192	250,774	3,224,650	2,581,324	245,987	269,545	3,096,856	-127,994	-3.98	43.84
BONNER SPRINGS	D0204	2,100.0	3,608.39	2.6	7,432,931	7,774,200	341,269	2,972,406	0	765,529	3,737,935	3,641,521	337,757	822,832	4,802,110	1,064,175	23.25	75.47
KANSAS CITY	D0500	21,063.5	3,701.98	1.0	78,398,271	79,182,722	784,451	38,150,385	0	7,182,152	45,332,537	46,217,624	687,288	7,719,773	54,624,685	9,292,148	22.70	41.55
STATE TOTALS		420,990.5			1,719,706,877	543,374,849	2,793,938		189,700,006		691,917,358		203,900,001		230,204,030			
		1,463,488.12	1,644,912,919						2,560,671		735,635,526		70,022,197		965,839,556			