

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation

The meeting was called to order by Senator Dan Thiessen at
Chairperson

11:00 a.m./~~p.m.~~ on Thursday, February 28, 1991 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Don Hayward, Assistant Revisor
Tom Severn, Research Department
Chris Courtwright, Research Department
Marion Anzek, Committee Secretary

Conferees appearing before the committee:

Senator Phil Martin
Senator Richard Rock
John Koepke, Executive Director, KS Association of School Boards

Chairman Dan Thiessen called the meeting to order at 11:08 and said the agenda today is for continued hearings on SB156 and he recognized Senator Martin.

SB156:AN ACT relating to taxation; providing means to increase revenue producing state tax sources to local units of government to reduce reliance on revenue received from the levy of property taxes.

THE FOLLOWING CONFEREES ARE PROPONENTS OF SB156

Senator Phil Martin said he would cover the mechanics of SB156 and Senator Rock will make some statements on SB156 and he said, they would appreciate it if they could answer questions following both presentations.

Senator Martin said SB156 as introduced is a comprehensive bill intended to increase revenue from individual income tax and state sales tax, to local units of government providing property tax relief, by reducing reliance on revenue received from levy of property taxes. He said, the first (4-sections) of the bill deal with adjustments in the income tax, and he said basically what they are doing is adding (2) upper brackets to the married and single tax schedules and changes to the KS Individual Income Tax rates by amending them upward.

He said sections (5 & 6) deal with the sales tax issues, imposing sales tax on exemptions and expanding the base.

Section 7 and 8 deal with the distribution methods that we have utilized and he said, basically we are distributing \$360.M through the local ad valorem tax reduction fund, and also school districts equalization.

Senator Martin said his handout includes pages showing what the revenue sources are, services, exemptions, income tax, income tax provisions, distribution components, LAVTRF distribution by County and runs by Counties. (MARTIN-ROCK JOINT-ATTACHMENT 1)

Senator Richard Rock said yesterday in Ways and Means Committee they voted on the K-12 education sub-committee report. He said, Chairman Bogina said, "at that time, that it was the 1st time since he had been in the Legislature, that he knew, of a Senate Sub-Committee voting down a sub-committee report". Senator Rock said, yesterday it passed 7 to 6. He said, this budget was premised on, no new taxes and based on present resources. He said, the budget would be funded at 41% of the K-12 budget and, he said property taxes will increase by well over \$150.M, not counting the fact that we reduced funding for both special education and transportation and he said, 1992 transportation would be funded at 83% and special education at 73%.

He said they also voted in sub-committee yesterday on reports from several penal institutions and he said, their budgets resulted in reduction of numerous positions, including security positions.

He said each report the sub-committee wrote and approved yesterday, they made a statement, and he quoted "The Senate Sub-Committee expresses concern that the policy of leaving security positions vacant in order to generate salary savings is detrimental to the safety and security of the institution and of the general public".

He said the principle interest they are making is in staff and he said the new

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

CONTINUATION SHEET

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation,
room 519-S, Statehouse, at 11:00 a.m. ~~xxx~~ on Thursday, February 28, 1991

victims write-in programs, do not depend on security personnel, they depend on staff personnel. (ATTACHMENT 2)

After committee discussion Chairman Thiessen recognized John W. Koepke, Executive Director, KS Association of School Boards.

John Koepke said SB156 offers a mechanism which will move toward providing the funding necessary to allow them to return to a school finance distribution formula based on equity principles.

He also expressed their willingness to be flexible in the means by which the funds are raised in order to create this new funding. (ATTACHMENT 3)

Chairman Thiessen said time has ran out and he would continue the hearing on SB156 tomorrow, March 1, 1991. The Chairman adjourned the meeting at 11:58 a.m.

WRITTEN TESTIMONY WAS TURNED IN BY THE FOLLOWING

David Isabell, City Administrator of Kansas City, KS (ATTACHMENT 4)

GUEST LIST

COMMITTEE: SENATE
ASSESSMENT & TAXATION

DATE: THURS. 2-28-91

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Elwaine F Pomeroy	Topeka	KS Collectors Assn
Wendell V. STROM	Topeka	AARP - CCTF
Jim M. B. ...	Topeka	plus ...
Almeda Edwards	Ottawa	FR. Co Farm Bureau
IR. ANDERSON	OTTAWA	MISSOURI OCB
Frances Kastner	topeka	KS Food Dealers Assn
KAREN FRANCE	TOPEKA	KAR
Jean Barbee	Topeka	Barbee & Assoc.
George Barbee	Topeka	KS Consulting Engin
Don ...	Kansas City	CITY OF KCK
Paul E. Fleener	Manhattan	Kansas Farm Bureau
BILL HENRY	Topeka	KS Engineering Society
Jacquie Oates	Topeka	KS Auto Dealers Assoc.
T.O. ANDERSON	TOPEKA	KSEPA
Nack Alexander	Topeka	Gov's Office
Bob Storey	Topeka	DeHart & Davis
R.D. Sturms	LYNDON	KVMA
Brandi ...	Wichita	
John W. Hoeyph	Topeka	KA-213
Mike Roacht	"	AT + T
Alvin D. Huson	KC, KS	AARP Capt City Police Force
Wanda Kerle	Pittsburg	PSU
Stanley ...	Overland Park	Yellow Freight System
Doug Foster	Wichita	Shadow (Sen. Rock)
Lewie McGowan	Topeka	Sen. Rock's office

GUEST LIST

COMMITTEE: SENATE ASSESSMENT & TAXATION

DATE: 2-28-91

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Don Lindsey	OSAWATOMIE	UTU
Clay Pearson	Lawrence	Johnson Co.
Gerry Ray	OLATH	Johnson Co.
Jim Fizzell	TOPEKA	LETZ SERV. Co. Inc.
Pam Somerville	TOPEKA	KS MOTOR CO. Dealers
Judy Cron	Topeka	Air Inst of Architects
Bill Wiestman	TOPEKA	"
LARRY MAGILL	TOPEKA	IND. INS. AGENTS
Anna Smith	Topeka	Ks. Assoc. of Counties
Jim Kille	Paola	RKE
Jeff Somich	TOPEKA	KNLSI
North McDonough	LENEXA	CITIZEN
Gary Schnellbacher	Topeka	KFERG
Terry Guy	Meriden	Dept of Revenue
MARK A. BURGHART	TOPEKA	REVENUE
SUSAN SOMERS	Topeka	KSPRA
Harriet Lange	Topeka	Ks Assn Broadcasters
Tim LANGLAND	TOPEKA	Sen Jerry Kaut
Ron Hein	"	Ks. Assoc. of Personnel Consultants
Don NORMES	"	DAB
Bill Musick	Meriden	St. Bl & EL
Frank Bertone	TOPEKA	PERSONAL

SEN. PHIL MARTIN
(13TH DISTRICT)



SEN. RICHARD ROCK
(32ND DISTRICT)

TOPEKA

SENATE CHAMBER

FOR IMMEDIATE RELEASE: THURSDAY, FEBRUARY 28, 1991

Senators Present TRUE Property Tax Reduction Plan

TOPEKA--Senator Dick Rock (D-32nd District) and Senator Phil Martin (D-13th District) today presented a plan to reduce property taxes and to broaden the base for the state sales and income taxes. Their plan--Tax Reduction Using Exemption repeal (TRUE)--focuses on tax equity by removing 15 sales tax exemptions, adding tax brackets on upper incomes, and by extending the sales tax to 33 services not previously taxed. The plan could generate as much as \$480 million annually with \$360 million earmarked for property tax relief.

A similar plan was introduced by the Senators last year and was the subject of hearings before the Senate Assessment and Taxation Committee. Attempts were made to amend the plan into bills during floor debate during the 1990 session.

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

"When Kansas became a state 130 years ago, property was an accurate gauge of a person's wealth. But today in a high-tech, information and service-oriented economy, property is no longer the best criteria for determining wealth; income is. Over the years, we have chipped away at the sales tax base and the progressivity of our income tax structure until today we do not have a tax base that can support reasonable and adequate services for the people of Kansas," the Senators said.

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

In addition to closing sales tax exemptions and taxing certain services, the plan would add new individual upper income tax brackets for incomes of \$40,000 to \$100,000 and over \$100,000 for those filing single returns. New brackets would be added for married filing jointly with income of \$50,000 to \$100,000 and those with income over \$100,000.

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

****30****

FOR MORE INFORMATION, CALL: SENATOR DICK ROCK, 913-296-7381
SENATOR PHIL MARTIN, 913-296-7370

SEN. PHIL MARTIN
(13TH DISTRICT)



SEN. RICHARD ROCK
(32ND DISTRICT)

TOPEKA

SENATE CHAMBER

BASIC ELEMENTS OF 1991 SB 156

TOTAL REVENUE IS ESTIMATED AT ABOUT \$377 MILLION IN FY 1992 AND ABOUT \$480 MILLION AFTER THAT

TWO NEW UPPER INCOME TAX BRACKETS GENERATE ABOUT \$100 MILLION OF THE FY 1992 REVENUE

REPEALING SALES TAX EXEMPTIONS GENERATES ABOUT \$277 MILLION OF THE FY 1992 REVENUE

\$360 MILLION IS DEDICATED TO DIRECT PROPERTY TAX RELIEF

THE STATE SALES TAX RATE WOULD REMAIN AT 4.25%

DISTRIBUTION : \$180 MILLION EACH YEAR THROUGH LAVTRF
\$180 MILLION EACH YEAR THROUGH SDAVTRF
(TRANSFERS WOULD BEGIN JULY 15, 1992)

REVENUE COMPONENTS: TWO NEW INDIVIDUAL UPPER INCOME TAX BRACKETS FOR INCOMES OF \$40,000 TO \$100,000 AND OVER \$100,000 (SINGLE). FOR MARRIED FILING JOINTLY: \$50,000 TO \$100,000 AND OVER \$100,000

REPEALS 15 SALES TAX EXEMPTIONS

APPLIES A 4.25% RATE ON 33 TYPES OF SERVICES

APPLIES A 2.125% RATE ON TELEPHONE OR TELEGRAPH SERVICES, FUEL SOURCES (GAS, WATER, COAL, ELECTRICITY), FARM MACHINERY AND EQUIPMENT, MOBILE HOME SALES, AND MANUFACTURING MACHINERY AND EQUIPMENT

OTHER ELEMENTS: KANSAS INDIVIDUAL EXEMPTION EQUALS THE FEDERAL EXEMPTION

FEDERAL INCOME TAX DEDUCTION OPTION ELIMINATED

WOULD EQUATE TO ABOUT A 25% ROLLBACK IN LOCAL PROPERTY TAXES FOR THE AVERAGE TAXPAYER

ADJUSTS THE TRANSFER FROM THE STATE GENERAL FUND TO THE STATE HIGHWAY FUND TO SUSTAIN THE SHF

SEN. PHIL MARTIN
(13TH DISTRICT)



SEN. RICHARD ROCK
(32ND DISTRICT)

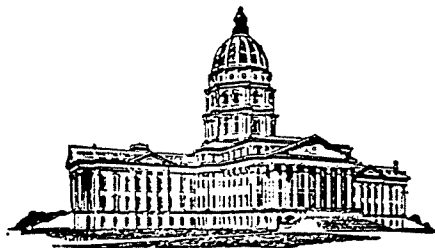
TOPEKA

SENATE CHAMBER

Exemptions Removed

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

SEN. PHIL MARTIN
(13TH DISTRICT)



SEN. RICHARD ROCK
(32ND DISTRICT)

TOPEKA

SENATE CHAMBER

Exemptions removed - continue
Page 2

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

SEN. PHIL MARTIN
(13TH DISTRICT)



SEN. RICHARD ROCK
(32ND DISTRICT)

TOPEKA

SENATE CHAMBER

NEW SERVICES TO BE TAXED --- 4.25%

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

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

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

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

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

SEN. PHIL MARTIN
(13TH DISTRICT)



SEN. RICHARD ROCK
(32ND DISTRICT)

TOPEKA

SENATE CHAMBER

INCOME TAX PROVISIONS--1991 SB 156

1. MARRIED-FILING JOINTLY

\$35,000 & under	3.65% of Kansas taxable income	Current
\$35,001-50,000	\$1,278 + 5.15% of excess over \$35,000	Current
\$50,001-100,000	\$2,050 + 7.15% of excess over \$50,000	New
\$100,001-up	\$5,625 + 8.5% of excess over \$100,000	New

2. ALL OTHER INDIVIDUALS

\$27,500 & under	\$4.5% of Kansas taxable income	Current
\$27,501-40,000	\$1,238 + 5.95% of excess over \$27,500	Current
\$40,001-100,000	\$1,981 + 7.15% of excess over \$40,000	New
\$100,001-up	\$6,271 + 8.5% of excess over \$100,000	New

SEN. PHIL MARTIN
(13TH DISTRICT)



SEN. RICHARD ROCK
(32ND DISTRICT)

TOPEKA

SENATE CHAMBER

DISTRIBUTION COMPONENTS OF 1991 SB 156

DISTRIBUTION JANUARY 15 & JULY 15--COMMENCING JULY 15, 1992

1. LAVTRF: LOCAL AD VELORUM TAX REDUCTION FUND

Transfer in equal amounts--totals \$180 million--from State General Fund

65% on basis of population of county

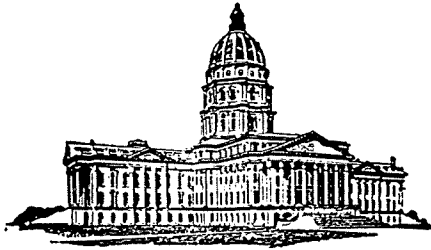
35% on basis of equalized assessed tangible valuation

2. SDAVTRF: SCHOOL DISTRICT AD VELORUM TAX REDUCTION FUND

Transfer in equal amounts--totals \$180 million--from State General Fund

Moneys shall be distributed by the State Board of Education in the same way as general state aid is allocated under the School District Equalization Act

SEN. PHIL MARTIN
(13TH DISTRICT)



SEN. RICHARD ROCK
(32ND DISTRICT)

TOPEKA

SENATE CHAMBER

LAVTRF DISTRIBUTION BY COUNTY--1991 SB 156

County	1990 Assessed Valuation (Adjusted)	Distribution of Extra \$180 m.	Equivalent Mills	County	1990 Assessed Valuation (Adjusted)	Distribution of Extra \$180 m.	Equivalent Mills
Allen	\$54,339,008	\$932,437	17.16	Linn	\$125,889,422	\$948,530	7.53
Anderson	37,679,057	535,720	14.22	Logan	25,600,126	259,119	10.12
Atchison	55,154,675	1,044,388	18.94	Lyon	121,051,756	2,177,445	17.99
Barber	58,067,091	535,116	9.22	Marion	58,355,516	867,622	14.87
Barton	153,765,855	2,069,997	13.46	Marshall	51,739,298	782,391	15.12
Bourbon	51,940,597	937,281	18.05	McPherson	153,019,211	1,966,852	12.85
Brown	49,528,696	745,332	15.05	Meade	70,236,325	512,295	7.29
Butler	211,814,900	3,328,687	15.72	Miami	94,860,060	1,529,175	16.12
Chase	22,404,475	242,102	10.81	Mitchell	34,257,696	492,201	14.37
Chautauqua	21,832,349	305,015	13.97	Montgomery	140,434,933	2,456,336	17.49
Cherokee	72,995,739	1,333,341	18.27	Morris	32,880,844	438,630	13.34
Cheyenne	28,111,516	277,916	9.89	Morton	113,338,819	667,380	5.89
Clark	31,340,361	253,287	8.08	Nemaha	49,927,661	714,896	14.32
Clay	39,914,427	609,630	15.27	Neosho	54,146,457	1,044,777	19.30
Cloud	44,861,370	719,658	16.04	Ness	48,725,396	406,715	8.35
Coffey	531,499,311	2,755,867	5.19	Norton	27,593,607	403,310	14.62
Comanche	27,161,082	229,780	8.46	Osage	53,187,988	956,135	17.98
Cowley	141,529,465	2,371,422	16.76	Osborne	27,102,371	350,128	12.92
Crawford	102,347,401	2,133,907	20.85	Ottawa	32,089,996	408,486	12.73
Decatur	26,974,049	309,607	11.48	Pawnee	48,232,576	570,849	11.84
Dickinson	80,724,147	1,253,550	15.53	Phillips	41,689,419	496,237	11.90
Doniphan	33,828,984	534,263	15.79	Pottawatomie	255,414,302	1,895,250	7.42
Douglas	340,590,360	5,374,469	15.78	Pratt	72,242,597	778,804	10.78
Edwards	35,758,749	337,547	9.44	Rawlins	29,847,429	293,224	9.82
Elk	17,474,463	234,671	13.43	Reno	291,764,091	4,241,196	14.54
Ellis	147,398,020	1,882,212	12.77	Republic	35,264,829	462,622	13.12
Ellsworth	41,505,658	495,233	11.93	Rice	70,137,789	812,341	11.58
Finney	288,398,790	2,841,710	9.85	Riley	166,793,816	3,910,842	23.45
Ford	150,222,508	1,963,648	13.07	Rooks	53,287,384	521,693	9.79
Franklin	76,285,477	1,377,221	18.05	Rush	33,249,254	329,006	9.90
Geary	86,048,723	1,820,018	21.15	Russell	63,752,593	652,956	10.24
Gove	34,192,668	304,340	8.90	Saline	209,506,105	3,258,041	15.55
Graham	37,605,181	334,220	8.89	Scott	39,845,654	426,616	10.71
Grant	235,674,567	1,384,089	5.87	Sedgwick	1,911,064,141	27,544,422	14.41
Gray	44,698,802	453,209	10.14	Seward	153,768,181	1,567,595	10.19
Greeley	25,820,049	198,374	7.68	Shawnee	773,584,882	11,035,338	14.27
Greenwood	43,272,952	562,626	13.00	Sheridan	28,402,460	269,763	9.50
Hamilton	41,880,845	298,653	7.13	Sherman	48,309,032	541,485	11.21
Harper	54,296,288	577,409	10.63	Smith	28,422,036	365,950	12.88
Harvey	117,627,189	1,987,329	16.90	Stafford	59,680,438	518,240	8.68
Haskell	117,021,273	702,897	6.01	Stanton	75,129,791	443,628	5.90
Hodgeman	25,206,803	214,683	8.52	Stevens	281,603,283	1,488,249	5.28
Jackson	36,397,610	705,799	19.39	Sumner	109,082,305	1,704,455	15.63
Jefferson	57,689,952	1,007,142	17.46	Thomas	60,159,513	656,984	10.92
Jewell	27,031,859	320,725	11.86	Trego	30,863,124	311,427	10.09
Johnson	2,563,742,163	28,145,814	10.98	Wabaunsee	32,420,923	455,714	14.06
Kearny	197,549,961	1,066,973	5.40	Wallace	22,553,744	186,096	8.25
Kingman	72,658,064	714,063	9.83	Washington	41,978,584	520,330	12.40
Kiowa	47,389,321	383,171	8.09	Wichita	25,734,222	244,461	9.50
Labette	72,193,779	1,439,293	19.94	Wilson	42,156,333	672,990	15.96
Lane	26,313,566	228,946	8.70	Woodson	22,978,211	296,359	12.90
Leavenworth	192,823,824	3,895,658	20.20	Wyandotte	565,433,587	10,159,508	17.97
Lincoln	22,970,596	274,460	11.95	TOTAL	\$14,194,344,725	\$180,000,000	12.68

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	Proposed Plan 1991-92
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	\$ 1,647,407	\$ 1,719,772
TOTAL	\$ 1,647,407	\$ 1,744,782
General State Aid Basic Additional Guarantee	\$ 543,370 1,484	\$ 710,889 0
SUBTOTAL	\$ 544,854	\$ 710,889
Special Provision for Appeals 1,066(e)		
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	15,031
TOTAL, General State Aid	\$ 545,920	\$ 725,920
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate	189,700	203,900
TOTAL, General Aid, SDAVTR, & Rebate	\$ 735,620	\$ 929,820
Transportation Aid	47,615(d)	54,126(f)
GRAND TOTAL Increase over 1990-91	\$ 783,235	\$ 983,946 200,711
State Aid Ratio (b)	33.1%	41.6%
State Aid and Income Tax Ratio (c)	44.7%	53.3%
Est. Property Tax Increase	\$ 47,996	(\$ 144,183)
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	Proposed 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.	4.999%
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, ilingual 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	None

*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 and
Legislative Research Department
Computer Printout: L9124
Date: February 27, 1991

1-10

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

	Actual <u>1990-91</u>	Proposed 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	1,744,782
Percent Budget Increase	4.9%	5.9%*
General State Aid (including additional guarantee)	545,920	725,920
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate (a)	189,700	203,900
Ratio of General State Aid, SDAVTRF, and Income Tax Rebate to Budget	44.7%	53.3%
Est. Property Tax Increase (b)	47,996	(144,183)
Est. Property Tax Rate Increase	3.4 mills	(10.2 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	421,000.0

* 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
- 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
- 18 - ESTIMATED 1991-92 General fund mill rate

COUNTY NAME DISTRICT NAME	#	BUDGET PER-			GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE		
		ENROLL	X		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST		
		9-20-91	1990-91	INCI	1990-91	1991-92	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	INCOME	AID	(14 - 10)	EQUIV	1990	1991
ALLEN	001																		
MARSHTON VALLEY	D0256	335.0	4,598.23	3.0	1,586,388	1,633,982	47,594	817,493	0	108,036	925,529	886,963	0	118,515	1,005,478	79,949	6.92	45.27	41.46
IDA	D0257	1,820.0	3,250.99	3.0	5,918,426	6,095,981	177,555	3,288,334	0	438,074	3,726,408	4,003,299	0	480,567	4,483,866	757,458	27.78	64.79	35.15
HUMBOLDT	D0258	603.0	4,685.54	3.0	2,827,725	2,912,557	84,832	1,598,936	0	150,303	1,749,239	1,901,009	0	164,882	2,065,891	316,652	20.64	42.91	22.00
ANDERSON	002																		
GARNETT	D0365	940.0	4,173.09	3.0	4,164,000	4,290,973	124,973	1,825,999	0	334,072	2,160,071	2,079,996	0	364,476	2,446,472	286,401	9.28	49.31	42.05
CREST	D0479	305.0	4,950.82	3.0	1,510,000	1,535,299	45,299	981,712	0	53,695	1,035,407	1,021,089	0	58,903	1,079,992	44,585	5.23	44.43	44.88
ATCHISON	003																		
ATCHISON CO COM	D0377	745.0	5,249.10	1.0	3,928,950	3,968,240	39,290	1,903,765	0	180,711	2,084,476	2,403,814	0	198,240	2,602,054	517,578	26.73	63.78	29.10
ATCHISON PUBLIC	D0409	1,685.0	3,562.69	3.0	5,983,542	6,183,225	199,683	2,327,481	0	696,196	3,023,677	3,224,017	0	763,726	3,987,743	964,066	27.62	64.23	33.50
BARBER	004																		
BARBER COUNTY N	D0254	760.0	4,325.28	3.0	3,367,232	3,468,249	101,017	1,197,316	0	231,021	1,428,337	1,186,433	0	253,430	1,439,863	11,526	0.30	42.01	45.35
SOUTH BARBER	D0255	318.0	5,381.14	1.0	1,641,249	1,728,314	87,065	366,382	0	98,433	464,815	416,609	0	107,981	524,590	59,775	2.83	48.27	50.34
BARTON	005																		
CLAFLIN	D0354	289.0	5,631.98	1.0	1,498,107	1,643,919	145,812	528,171	0	83,054	611,225	666,172	0	91,110	757,282	146,057	9.96	49.32	50.11
ELLINWOOD PUBLI	D0355	545.0	5,079.07	1.0	2,766,572	2,795,774	29,202	1,362,457	0	160,505	1,522,962	1,400,783	0	176,074	1,576,857	53,895	2.66	41.60	39.79
GREAT BEND	D0428	3,305.7	3,230.98	6.6	10,703,262	11,408,442	705,180	3,206,743	5,790	1,281,713	4,494,246	4,469,464	0	1,406,037	5,875,501	1,381,255	15.41	48.57	38.34
HOISINGTON	D0431	750.0	4,344.17	3.0	3,265,945	3,363,929	97,984	1,557,724	0	224,960	1,782,684	1,815,869	0	246,781	2,062,650	279,966	11.56	43.54	33.12
BOURBON	006																		
FT SCOTT	D0234	2,020.0	3,232.23	6.5	6,542,349	6,970,818	428,469	2,752,822	14,695	671,842	3,439,359	3,741,001	0	737,010	4,478,011	1,038,652	25.97	57.57	36.75
UNIONTOWN	D0235	485.0	4,618.42	3.0	2,223,769	2,307,130	83,361	1,434,149	0	81,124	1,515,273	1,634,496	0	88,993	1,723,489	208,216	19.20	33.15	17.56
BROWN	007																		
HIAMATHA	D0415	1,210.0	4,138.40	3.0	4,959,877	5,157,686	197,809	2,307,818	0	335,096	2,642,914	2,957,105	0	367,600	3,324,705	681,791	22.35	61.29	39.38
BROWN COUNTY	D0430	660.0	4,505.60	3.0	2,970,090	3,062,908	92,818	1,894,176	0	131,356	2,025,532	2,118,215	0	144,097	2,262,312	236,780	17.43	58.58	44.12
BUTLER	008																		
LEON	D0205	760.0	3,888.95	3.0	2,903,100	3,044,271	141,171	1,661,375	0	157,226	1,818,601	2,007,361	0	172,477	2,179,838	361,237	21.10	44.25	26.78
REMINGTON-WHITE	D0206	500.0	5,208.39	1.0	2,552,113	2,630,235	78,122	974,975	0	171,287	1,146,262	1,287,449	0	187,902	1,475,351	329,089	17.88	67.15	48.19
CIRCLE	D0375	1,280.0	4,149.79	1.2	5,264,009	5,376,358	112,349	2,126,843	0	375,314	2,502,157	2,227,250	0	411,719	2,638,969	136,812	2.80	42.97	42.25
ANDOVER	D0385	1,475.0	3,641.95	2.1	6,043,819	6,230,933	187,114	1,923,298	18,369	604,804	2,546,471	2,940,634	0	663,469	3,604,103	1,057,632	26.14	63.34	33.21
ROSE HILL PUBLI	D0394	1,494.5	4,026.61	1.0	5,729,873	6,077,952	348,079	3,458,155	0	382,644	3,840,799	4,314,417	0	419,740	4,734,177	893,378	47.60	80.68	41.21
DOUGLASS PUBLIC	D0396	760.0	4,502.22	3.0	3,342,897	3,524,340	181,443	2,220,912	0	197,320	2,418,232	2,624,414	0	216,460	2,840,874	422,642	38.22	43.32	13.83
AUGUSTA	D0402	1,982.0	3,219.55	3.0	4,226,604	4,572,589	345,985	2,235,156	0	780,509	3,015,665	3,498,739	0	856,217	4,354,956	1,339,291	39.73	70.61	29.64
EL DORADO	D0490	2,100.0	3,248.45	6.0	6,808,428	7,233,702	425,274	2,046,835	14,941	896,962	2,958,738	2,981,022	0	983,966	3,964,998	1,006,250	19.12	56.13	40.94
FLINTHILLS	D0492	225.0	5,663.15	1.0	1,294,029	1,306,970	12,941	474,999	0	48,775	523,774	591,954	0	53,506	645,460	121,686	11.20	52.28	38.24
CHASE	009																		
CHASE COUNTY	D0284	565.5	4,032.70	3.0	2,306,703	2,375,905	69,202	993,169	0	138,271	1,131,440	1,200,535	0	151,683	1,352,218	220,778	9.85	43.74	34.39

1-13

COUNTY NAME DISTRICT NAME	EST 9-20-91	(3) ENROLL 1990-91	(4) X INC 1990-91	GENERAL FUND BUDGET				1990-91		ESTIMATED 1991-92				TAX RATES				
				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	1990 1991		
																1991-92	ESTI 1990	ESTI 1991
CHAUTAQUA 010																		
CEDAR VALE D0285	197.5	4,290.27	3.0	830,167	872,749	42,582	390,180	0	47,322	437,502	459,403	0	51,912	511,315	73,813	9.16	37.04	31.95
CHAUTAQUA COUN D0286	480.0	4,971.99	3.0	2,403,935	2,476,076	72,121	1,424,145	0	99,489	1,523,634	1,605,276	0	109,139	1,714,415	190,781	14.54	26.47	14.12
CHEROKEE 011																		
RIVERTON D0404	698.0	4,537.04	3.0	3,169,125	3,264,195	95,070	2,290,951	0	84,913	2,375,864	2,302,025	0	93,149	2,395,174	19,310	1.22	31.96	39.11
COLUMBUS D0493	1,290.0	3,964.98	3.0	5,122,752	5,276,438	153,686	2,649,342	0	286,670	2,936,012	3,043,202	0	314,477	3,357,679	421,667	12.87	53.52	42.25
GALENA D0499	730.0	4,588.06	3.0	3,349,743	3,450,234	100,491	2,586,372	0	141,147	2,727,519	2,903,387	0	154,838	3,058,225	330,706	56.83	47.35	0.00
BAXTER SPRINGS D0508	855.0	4,641.00	1.2	4,007,500	4,056,533	49,033	2,627,112	0	241,368	2,868,480	3,001,127	0	264,780	3,265,907	397,427	31.25	40.82	2.24
CHEYENNE 012																		
CHEYLIN D0103	223.0	6,222.83	1.0	1,397,025	1,410,996	13,971	4,690	0	81,859	86,549	151,735	0	89,799	241,334	154,985	8.53	61.41	50.4
ST FRANCIS COMM D0297	425.0	4,812.75	3.0	2,030,980	2,106,780	75,800	769,098	0	121,742	890,840	988,718	0	133,551	1,122,269	231,429	13.29	48.33	36.0
CLARK 013																		
MINNEOLA D0219	185.0	5,388.17	1.0	1,058,775	1,069,363	10,588	267,168	0	68,498	335,666	248,069	0	75,142	323,211	-12,455	-0.99	44.63	47.09
ASHLAND D0220	266.0	5,303.20	1.0	1,442,470	1,456,895	14,425	6,009	0	107,683	113,692	0	0	118,128	118,128	4,436	0.18	48.24	48.72
CLAY 014																		
CLAY CENTER D0379	1,608.9	3,442.10	3.0	5,537,992	5,704,130	166,138	2,403,825	0	443,535	2,847,360	3,241,343	0	484,557	3,727,900	880,540	24.68	51.09	23.13
CLOUD 015																		
CONCORDIA D0333	1,332.0	3,975.75	3.0	5,295,704	5,454,567	158,863	2,554,427	0	413,368	2,967,795	3,265,263	0	453,464	3,718,727	750,932	26.01	65.91	37.29
SOUTHERN CLOUD D0334	253.0	5,305.02	1.0	1,371,347	1,385,041	13,714	605,467	0	72,086	677,553	710,549	0	79,078	789,627	112,074	10.75	38.60	25.30
COFFEY 016																		
LEBO-WAVERLY D0243	495.0	4,508.86	3.0	2,281,482	2,349,930	68,448	1,397,491	0	137,831	1,535,322	1,539,647	0	151,200	1,690,847	155,525	12.36	46.67	37.17
BURLINGTON D0244	889.3	4,845.78	1.0	4,207,590	4,352,448	144,858	0	0	226,739	226,739	0	0	248,732	248,732	21,993	0.04	7.31	7.67
LEROY-GRIDLEY D0245	340.0	4,690.12	3.0	1,641,543	1,690,787	49,244	876,118	0	106,039	982,157	849,757	0	116,325	966,082	-16,075	-1.13	41.71	48.26
COMANCHE 017																		
COMANCHE COUNT D0300	430.0	5,471.94	1.0	2,361,142	2,384,754	23,612	593,586	0	129,266	722,852	419,152	0	141,805	560,957	-161,895	-5.27	47.32	55.72
COMLEY 018																		
CENTRAL D0462	370.0	4,903.62	3.0	1,775,600	1,868,770	93,170	927,373	0	82,644	1,010,017	1,153,188	0	90,640	1,243,848	233,831	21.16	48.76	31.54
UDALL D0463	395.0	4,575.62	3.0	1,768,477	1,861,592	93,115	1,043,104	0	125,459	1,168,563	1,176,779	0	137,628	1,314,407	145,844	14.67	74.26	67.37
WINFIELD D0465	2,440.0	3,289.54	5.4	7,880,433	8,459,919	579,486	2,864,311	0	906,644	3,770,955	4,086,439	0	994,587	5,081,026	1,310,071	24.41	66.99	48.47
ARKANSAS CITY D0470	3,040.0	3,438.46	5.4	10,319,152	11,017,335	698,203	4,334,179	0	999,229	5,333,408	5,731,055	0	1,096,153	6,827,208	1,493,800	23.80	56.38	39.2
DEXTER D0471	150.0	6,520.64	1.0	965,054	987,878	22,824	473,676	0	35,842	509,518	559,821	0	39,319	599,140	89,622	15.71	44.20	28.0
CRAMFORD 019																		
NORTHEAST D0246	560.0	4,090.85	3.0	2,294,967	2,363,818	68,851	1,451,174	0	127,401	1,578,575	1,713,940	0	139,759	1,853,699	275,124	30.96	48.31	16.13
CHEROKEE D0247	780.0	4,684.60	2.2	3,698,488	3,780,663	82,175	2,303,588	0	178,705	2,482,293	2,534,124	0	196,039	2,730,163	247,870	15.26	54.69	40.56
GIRARD D0248	1,100.0	3,832.53	3.0	4,198,535	4,342,261	143,726	2,607,154	0	278,478	2,885,632	2,983,305	0	305,490	3,288,795	403,163	20.62	35.60	17.30
FRONTENAC PUBLI D0249	485.0	4,495.12	3.0	2,164,400	2,245,535	81,135	1,325,319	0	133,658	1,498,977	1,560,168	0	146,623	1,706,791	247,814	28.69	40.11	13.54
PITTSBURG D0250	2,788.0	3,145.57	7.4	8,791,867	9,442,488	650,621	3,218,577	0	1,286,828	4,505,405	4,475,220	0	1,411,648	5,886,868	1,381,463	24.82	60.36	42.40

COUNTY NAME DISTRICT NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER-ENROLL				GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE	
		EST ENROLL	X 1990-91	INC 1990-91	EST. 1991-92	DIFF (5-4)	BASIC 1990-91	ADDITIONAL 1991-92	AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC 1991-92	ADDITIONAL 1991-92	AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV 1990	EST 1991
DECATUR	020																		
OBERLIN	D0294	410.0	4,524.71	3.0	2,705,779	2,842,873	137,096	977,306	0	178,699	1,156,005	1,413,454	0	196,033	1,609,487	453,482	19.86	47.93	28.88
PRAIRIE HEIGHTS	D0295	102.0	7,053.87	1.0	715,968	726,690	10,722	217,162	0	24,439	241,601	280,204	0	26,810	307,014	65,413	11.73	65.70	52.02
DICKINSON	021																		
SOLOMON	D0393	318.0	5,967.57	1.0	1,894,705	1,916,666	21,961	907,967	0	90,762	998,729	1,099,613	0	99,566	1,199,179	200,450	19.38	54.82	30.59
ABILENE	D0435	1,380.0	3,846.94	3.0	5,278,000	5,468,043	190,043	2,444,079	0	480,786	2,924,865	3,110,589	0	527,422	3,638,011	713,146	23.37	61.68	37.80
CHAPMAN	D0473	1,206.5	3,949.69	3.0	4,773,197	4,916,396	143,199	2,215,251	0	244,378	2,459,629	2,573,415	0	268,082	2,841,497	381,868	11.43	54.68	44.87
RURAL VISTA	D0481	357.5	5,173.90	1.8	1,882,265	1,916,189	33,924	896,395	0	89,921	986,516	1,091,786	0	98,643	1,190,429	203,913	17.45	64.77	44.45
HERINGTON	D0487	530.5	4,454.50	3.0	2,416,566	2,489,066	72,500	1,411,072	0	148,903	1,559,975	1,728,708	0	163,346	1,892,054	332,079	33.20	57.27	21.18
DONIPHAN	022																		
MATHENA	D0406	510.0	4,793.94	3.0	2,442,990	2,518,258	75,268	1,679,168	0	109,411	1,788,579	1,952,958	0	120,024	2,072,982	284,403	41.27	30.25	0.00
HIGHLAND	D0425	285.0	5,034.41	3.0	1,515,356	1,560,817	45,461	957,407	0	63,601	1,021,008	1,074,661	0	69,770	1,144,431	123,423	18.86	51.78	35.49
TROY PUBLIC SCH	D0429	372.0	4,814.42	3.0	1,803,000	1,857,089	54,089	1,164,728	0	97,833	1,262,561	1,382,860	0	107,323	1,490,183	227,622	38.01	37.10	0.00
HIGHWAY SCHOOLS	D0433	190.0	5,730.77	1.0	1,103,746	1,114,784	11,038	398,791	0	54,106	452,897	563,731	0	59,354	623,085	170,188	22.59	35.94	26.28
ELWOOD	D0486	230.0	5,639.25	1.0	1,271,087	1,309,997	38,910	782,717	0	34,773	817,490	849,979	0	38,146	888,125	70,635	9.79	44.53	38.76
DOUGLAS	023																		
WALDWIN CITY	D0348	998.0	4,382.26	3.0	4,324,419	4,504,703	180,284	2,216,909	0	295,656	2,512,565	2,790,800	0	324,334	3,115,134	602,569	29.18	63.13	34.92
EUDORA	D0491	830.0	4,729.02	1.0	3,835,236	3,964,337	129,101	2,363,986	0	231,765	2,595,751	2,849,383	0	254,246	3,103,629	507,878	45.58	52.00	4.90
LAWRENCE	D0497	8,650.0	3,653.23	1.3	30,475,997	32,022,300	1,546,303	3,319,885	0	4,446,597	7,766,482	7,314,757	0	4,877,910	12,192,667	4,426,185	14.83	62.93	49.46
EDWARDS	024																		
KIMBLEY-OFFERLE	D0347	396.0	5,346.92	1.0	2,136,094	2,157,456	21,362	639,299	0	233,815	873,114	900,907	0	256,495	1,157,402	284,288	17.87	71.84	48.37
LEWIS	D0502	187.0	5,504.86	1.0	1,018,399	1,039,703	21,304	203,290	3,064	68,094	274,448	212,470	0	74,699	287,169	12,721	0.94	46.51	47.39
ELK	025																		
WEST ELK	D0282	460.0	5,121.68	1.6	2,315,000	2,393,509	78,509	1,180,315	0	143,539	1,323,854	1,322,193	0	157,462	1,479,655	155,801	9.98	23.72	16.99
ELK VALLEY	D0283	180.0	4,822.07	3.0	952,358	980,929	28,571	662,261	0	29,700	691,961	672,943	0	32,581	705,524	13,563	2.85	46.17	50.99
ELLIS	026																		
ELLIS	D0388	365.0	5,286.15	1.0	1,955,875	1,975,434	19,559	877,550	0	107,958	985,508	877,879	0	118,430	996,309	10,801	0.64	43.23	43.86
VICTORIA	D0432	388.0	4,582.69	3.0	1,810,161	1,864,467	54,306	987,009	0	96,593	1,063,602	1,017,874	0	105,962	1,123,836	40,234	2.79	30.33	31.86
HAYS	D0489	3,462.0	3,481.96	5.4	11,880,791	12,705,505	824,714	3,006,170	184,465	1,415,647	4,606,282	4,511,443	0	1,552,963	6,064,406	1,458,124	13.90	63.76	55.66
ELLSWORTH	027																		
ELLSWORTH	D0327	775.0	4,800.83	1.0	3,691,835	3,757,851	66,016	1,915,469	1,692	208,815	2,125,976	2,367,612	0	229,070	2,596,682	470,706	26.02	68.99	37.67
LORRINE	D0328	492.0	5,830.06	1.0	2,850,900	2,897,073	46,173	189,522	0	152,521	342,043	526,945	0	167,315	694,260	352,217	10.32	64.14	51.58
FINNEY	028																		
HOLCOMB	D0363	680.0	5,192.93	1.0	3,422,142	3,566,505	144,363	0	0	93,027	93,027	0	0	102,050	102,050	9,023	0.08	29.93	31.66
GARDEN CITY	D0457	6,423.1	3,271.03	5.4	20,419,756	22,144,729	1,724,973	7,945,035	0	1,914,995	9,860,030	10,467,947	0	2,100,747	12,568,694	2,708,664	15.95	55.73	48.27
FORD	029																		
SPEARVILLE-WIND	D0381	265.0	4,843.67	3.0	1,269,041	1,322,080	53,039	654,654	0	65,547	720,201	797,078	0	71,905	868,983	148,782	17.61	50.88	35.39
DODGE CITY	D0443	4,150.0	3,203.32	7.4	13,298,600	14,282,696	984,096	4,167,583	45,976	1,492,696	5,706,255	5,586,207	0	1,637,485	7,223,692	1,517,437	12.75	54.05	48.20
BUCKLIN	D0459	320.0	4,030.63	3.0	1,324,063	1,363,784	39,721	632,771	0	104,272	737,043	614,113	0	114,386	728,499	-8,544	-0.57	37.85	42.36

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

FRANKLIN	030																		
WEST FRANKLIN	D0287	791.0	4,516.54	3.0	3,550,000	3,679,764	129,764	2,169,807	0	143,410	2,313,217	2,530,402	0	157,321	2,687,723	374,506	23.87	50.20	28.90
CENTRAL HEIGHTS	D0288	535.0	4,218.75	3.0	2,295,000	2,363,849	68,849	1,537,914	0	124,295	1,662,209	1,693,550	0	136,351	1,829,901	167,692	16.68	36.61	23.14
WELLSVILLE	D0289	750.0	4,617.60	3.0	3,405,482	3,567,098	161,616	1,941,730	0	234,571	2,176,301	2,332,581	0	257,324	2,589,905	413,604	28.21	61.97	38.50
OTTAWA	D0290	2,280.0	3,164.04	7.4	6,973,550	7,747,850	774,300	3,119,420	0	710,694	3,830,116	4,431,469	0	779,632	5,211,101	1,380,985	33.77	56.79	37.36
GEARY	031																		
JUNCTION CITY	D0475	6,835.0	3,259.82	5.7	22,345,402	23,616,298	1,270,896	13,113,124	0	1,176,669	14,289,793	14,085,000	0	1,290,804	15,375,804	1,086,011	13.44	45.11	49.42
GOVE	032																		
GRINNELL PUBLIC	D0291	154.5	7,118.87	1.0	1,021,558	1,110,864	89,306	285,316	0	44,946	330,262	451,030	0	49,306	500,336	170,074	20.93	66.61	53.62
GRAINFIELD	D0292	188.0	6,647.58	1.0	1,250,171	1,266,041	15,870	354,481	0	59,793	414,274	455,391	0	65,593	520,984	106,710	10.33	61.57	49.23
QUINTER PUBLIC	D0293	364.0	4,807.39	3.0	1,757,100	1,809,813	52,713	893,671	0	101,220	994,891	1,014,668	0	111,038	1,125,706	130,815	10.41	50.70	42.16
GRAHAM	033																		
WEST GRAHAM-MOR	D0280	111.3	8,550.42	1.0	974,748	984,495	9,747	247,576	0	31,793	279,369	141,232	0	34,877	176,109	-103,260	-11.46	66.53	84.08
HILL CITY	D0281	522.5	5,314.87	1.0	2,787,650	2,815,326	27,876	1,279,953	0	139,717	1,419,670	1,354,239	0	153,269	1,507,508	87,838	4.08	49.14	45.17
GRANT	034																		
ULYSSES	D0214	1,680.0	3,887.00	1.0	6,306,661	6,595,462	288,801	0	0	483,527	483,527	0	0	530,428	530,428	46,901	0.22	24.85	26.51
GRAY	035																		
CIMARRON-ENSIGN	D0102	565.0	5,001.43	1.3	2,818,305	2,862,460	44,155	1,137,473	0	173,683	1,311,156	1,358,259	0	190,530	1,548,789	237,633	10.96	45.09	32.54
MONTEZUMA	D0371	190.0	6,263.36	1.0	1,221,356	1,233,568	12,212	311,352	0	87,308	398,660	367,418	0	95,777	463,195	64,535	5.93	69.26	62.39
COPELAND	D0476	112.0	9,136.33	1.0	1,036,973	1,047,343	10,370	0	0	56,617	56,617	0	0	62,109	62,109	5,492	0.52	86.62	87.20
INGALLS	D0477	260.0	4,848.34	3.0	1,260,569	1,298,385	37,816	531,978	0	57,786	589,764	626,294	0	63,391	689,685	99,921	8.35	50.10	42.99
GREELEY	036																		
GREELEY COUNTY	D0200	353.5	4,770.38	3.0	1,750,731	1,803,251	52,520	137,693	0	123,603	261,296	318,119	0	135,592	453,711	192,415	7.45	43.46	35.92
GREENWOOD	037																		
MADISON-VIRGIL	D0384	280.0	5,627.40	1.0	1,606,622	1,622,488	16,066	836,826	0	79,494	916,320	902,513	0	87,205	989,718	73,398	7.30	51.37	43.30
EUREKA	D0389	760.0	5,049.70	1.0	3,810,002	3,876,152	66,150	1,908,040	0	225,631	2,133,671	2,198,230	0	247,517	2,445,747	312,076	14.25	54.09	38.34
HAMILTON	D0390	110.5	6,412.90	1.0	708,625	715,712	7,087	273,260	0	22,660	295,920	249,251	0	24,838	274,109	-21,811	-3.26	49.42	55.47
HAMILTON	038																		
SYRACUSE	D0494	421.0	4,907.57	3.0	2,075,904	2,138,180	62,276	15,126	0	184,325	199,451	0	0	202,204	202,204	2,753	0.07	43.26	45.26
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	347,869	1,934,213	2,039,197	0	381,612	2,420,809	486,596	12.48	54.58	42.46
ATTICA	D0511	220.0	5,117.83	2.9	1,148,953	1,182,475	33,522	544,674	0	59,250	603,924	528,727	0	64,997	593,724	-10,200	-0.93	49.82	55.54
HARVEY	040																		
BURRTON	D0369	285.0	5,446.19	1.0	1,519,486	1,567,685	48,199	794,113	0	75,831	869,944	904,777	0	83,186	987,963	118,019	12.38	50.22	40.22
NEWTON	D0373	3,260.0	3,303.47	5.4	10,630,251	11,350,831	720,580	3,795,567	0	1,284,868	5,080,435	5,791,875	0	1,409,498	7,201,373	2,120,938	34.67	77.26	45.72
BEDGWICK PUBLIC	D0439	416.0	5,357.00	1.0	2,185,657	2,250,797	65,140	1,317,727	0	151,720	1,469,447	1,607,596	0	166,437	1,774,033	304,586	47.17	51.39	0.00
HALSTEAD	D0440	750.0	4,835.41	1.0	3,639,131	3,677,970	38,839	1,905,810	0	213,297	2,119,107	2,277,610	0	233,986	2,511,596	392,489	21.60	63.21	35.81
HEBSTON	D0460	760.0	4,680.89	3.0	3,527,987	3,664,203	136,216	1,810,611	0	260,669	2,071,280	2,137,724	0	285,954	2,423,678	352,398	17.55	58.83	44.02

COUNTY NAME DISTRICT NAME	#	BUDGET PER-		GENERAL FUND BUDGET					1990-91		ESTIMATED 1991-92				TAX RATE-		
		EST	ENROLL	X	INC	1990-91	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	TOTAL	DIFF	MILL	E
		9-20-91	1990-91														

HASKELL	041																
SUBLETTE	D0374	500.0	4,946.92	3.0	2,339,683	2,547,665	187,982	175,782	0	195,666	371,448	0	0	214,645	214,645	-156,803	-3.08 37.00 46.73
BATANTA	D0507	370.0	6,107.90	1.0	2,282,522	2,303,348	22,826	0	0	148,667	148,667	0	0	163,087	163,087	14,420	0.16 21.09 21.19
HODGEMAN	042																
JETHORE	D0227	265.0	5,259.63	1.0	1,388,543	1,407,741	19,198	356,745	0	81,119	437,864	465,084	0	88,987	554,071	116,207	7.75 38.59 49.49
HANSTON	D0228	146.0	6,602.14	1.0	977,117	986,888	9,771	342,918	0	30,112	373,030	324,347	0	33,033	357,380	-15,650	-1.71 54.84 58.72
JACKSON	043																
NORTH JACKSON	D0335	430.0	5,158.66	1.5	2,200,167	2,250,878	50,711	1,434,606	0	85,042	1,519,648	1,676,871	0	93,291	1,770,162	250,514	33.35 42.35 5.42
HOLDIN	D0336	990.0	4,402.54	3.0	4,218,514	4,489,274	270,760	2,426,673	0	270,723	2,697,396	3,157,736	0	296,983	3,454,719	757,323	49.35 64.73 21.54
HAYETTA	D0337	773.5	4,633.22	3.0	3,383,797	3,691,312	107,515	2,290,706	2,770	168,910	2,462,386	2,759,660	0	185,294	2,944,954	482,568	49.84 43.48 0.00
JEFFERSON	044																
VALLEY FALLS	D0338	486.0	4,260.53	3.0	2,074,880	2,137,126	62,246	1,384,839	0	113,672	1,498,511	1,615,041	0	124,698	1,739,739	241,228	33.51 39.49 5.04
JEFFERSON COUNT	D0339	425.0	5,123.27	1.8	2,268,072	2,308,548	40,476	1,441,680	0	98,559	1,540,239	1,648,655	0	108,119	1,756,774	216,535	26.11 43.23 13.62
JEFFERSON WEST	D0340	720.0	4,904.20	1.0	3,491,787	3,566,333	74,546	1,956,614	0	257,980	2,214,594	2,349,018	0	283,004	2,632,022	417,428	32.74 56.47 18.76
OSKALOUSA PUBLI	D0341	575.0	4,611.54	3.0	2,607,824	2,731,187	123,361	1,539,942	0	153,292	1,693,234	1,884,059	0	168,161	2,052,220	358,986	35.34 59.98 28.24
MCLOUTH	D0342	525.0	4,783.97	3.0	2,490,054	2,585,932	96,878	1,511,054	0	139,265	1,650,319	1,791,250	0	152,773	1,944,023	293,704	28.32 48.99 22.92
PERRY PUBLIC SC	D0343	937.0	4,309.14	3.0	3,983,800	4,158,790	174,990	2,135,672	0	282,296	2,417,968	2,580,762	0	309,678	2,890,440	472,472	24.89 38.68 37.18
JEMELL	045																
WHITE ROCK	D0104	162.0	8,254.75	1.0	1,415,689	1,429,847	14,158	333,364	0	54,687	408,051	360,249	0	59,992	420,241	12,190	1.16 68.28 68.51
HANKATO	D0278	280.0	5,269.39	1.0	1,504,411	1,519,454	15,043	882,419	0	76,425	958,844	952,451	0	83,838	1,034,289	77,445	10.58 69.29 57.23
JEMELL	D0279	200.0	5,860.00	1.0	1,183,720	1,195,557	11,837	515,946	0	75,727	591,673	580,180	0	83,072	663,252	71,579	8.60 55.57 45.37
JOHNSON	046																
SOUTHEAST JOHN	D0229	9,700.0	4,709.72	1.0	42,500,000	44,141,154	3,641,154	3,844,547	221,741	4,357,255	8,423,543	0	0	4,779,902	4,779,902	-3,643,641	-6.86 58.64 78.26
SPRING HILL	D0230	1,260.0	4,028.56	3.0	5,031,677	5,228,269	196,592	2,479,129	0	399,931	2,879,060	3,287,116	0	438,724	3,725,840	846,780	36.30 80.13 41.41
GARDNER-EDGERTO	D0231	1,622.5	3,881.09	1.0	6,277,069	6,360,038	82,969	2,114,896	0	665,337	2,780,233	2,020,396	0	729,874	2,750,270	-29,963	-0.49 63.03 64.91
DEBOTO	D0232	1,760.0	3,758.95	1.0	6,419,542	6,681,910	262,368	2,530,775	0	453,866	2,984,641	3,244,805	0	497,890	3,742,695	758,054	16.98 62.04 46.75
OLATHE	D0233	15,073.5	4,149.05	1.0	58,890,000	63,166,105	4,276,105	19,223,463	0	5,861,870	25,085,333	26,651,256	0	6,430,463	33,081,719	7,996,386	18.41 67.04 55.60
SHAWNEE MISSION	D0512	30,223.7	4,079.91	1.0	119,117,818	124,543,103	5,425,285	0	0	43,306,010	43,306,010	0	0	43,306,010	43,306,010	0	0.00 39.79 45.31
KEARNY	047																
LAKIN	D0215	670.0	5,156.55	1.0	3,361,042	3,489,440	128,398	0	0	213,903	213,903	0	0	234,651	234,651	20,748	0.14 20.67 21.75
DEERFIELD	D0216	268.0	5,048.65	3.0	1,401,000	1,443,031	42,031	9,879	0	51,366	61,245	0	0	56,348	56,348	-4,897	-0.09 22.33 23.63
KINGMAN	048																
KINGMAN	D0331	1,085.5	4,365.23	1.6	4,707,925	4,812,749	104,824	1,287,170	0	377,252	1,664,422	1,512,410	0	413,845	1,926,235	261,833	5.05 50.60 46.33
CUNNINGHAM	D0332	321.0	6,458.23	1.0	1,992,364	2,093,822	101,458	228,537	0	79,834	308,371	186,487	0	87,578	274,065	-34,306	-1.25 47.35 54.56
KIOMA	049																
GREENSBURG	D0422	387.0	4,833.68	3.0	1,880,302	1,936,710	56,408	728,410	0	141,935	870,345	705,678	0	155,702	861,380	-8,965	-0.43 38.48 42.96
MULLINVILLE	D0424	95.0	10,544.18	1.0	948,976	1,011,714	62,738	47,279	643	29,077	76,999	0	0	31,897	31,897	-45,102	-3.59 67.79 80.23
HAVILAND PUBLIC	D0474	169.5	6,726.55	1.0	1,204,053	1,216,094	12,041	400,028	0	46,360	446,388	261,465	0	50,857	312,322	-134,066	-10.60 61.20 77.35

1-15

COUNTY NAME DISTRICT NAME	#	(1) (2) (3)			(4) (5) (6)			(7) (8) (9)			(10) (11) (12)			(13) (14) (15)			(16) (17) (18)	
		I--BUDGET PER--			GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92						I--TAX RA	
		EST ENROLL	X 1990-91	INCI	EST. 1990-91	DIFF 1991-92	(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 1990	EST 1991

LABETTE	050																	
PARSONS	D0503	1,850.0	3,439.85	1.3	6,367,171	6,450,217	83,046	2,874,611	0	729,506	3,604,117	3,735,253	0	800,267	4,535,520	951,403	31.76 75.27 34.18	
OSMEGO	D0504	469.5	5,049.77	2.6	2,370,869	2,432,841	61,972	1,591,690	0	111,925	1,703,615	1,740,307	0	122,782	1,863,089	159,474	16.55 40.64 26.75	
CHETOPA	D0505	294.0	5,279.24	1.0	1,626,006	1,642,265	16,259	1,139,215	0	56,153	1,195,368	1,242,932	0	61,600	1,304,532	109,164	21.05 39.49 14.37	
LABETTE COUNTY	D0506	1,610.0	3,644.38	3.0	5,867,446	6,043,473	176,027	3,320,744	0	337,845	3,658,389	4,053,607	0	370,615	4,424,222	765,633	28.11 50.07 20.02	
LANE	051																	
HEALY PUBLIC SC	D0468	108.0	6,359.67	1.0	708,444	715,529	7,085	31,359	0	79,718	111,277	33,619	0	87,451	121,070	9,793	1.11 58.79 58.15	
DIGHTON	D0482	397.0	4,980.21	3.0	1,947,263	2,036,459	89,196	601,609	0	127,739	729,348	818,972	0	140,129	959,101	229,753	11.81 43.73 33.87	
LEAVENWORTH	052																	
EASTON	D0449	628.0	4,414.50	3.0	2,763,475	2,855,478	92,003	1,414,401	0	143,999	1,558,400	1,730,074	0	157,967	1,888,041	329,641	23.55 56.94 33.57	
LEAVENWORTH	D0453	4,275.0	3,235.13	6.5	13,735,403	14,723,271	987,868	5,028,185	0	1,540,561	6,568,746	6,304,702	0	1,689,993	7,994,695	1,425,949	15.13 56.60 50.11	
BAGSHOR-LINWOOD	D0458	1,280.0	4,199.88	1.0	5,230,953	5,429,606	198,653	2,266,361	0	422,477	2,688,838	3,007,301	0	463,457	3,470,758	781,920	30.73 61.09 29.11	
TONGANOXIE	D0464	1,415.0	4,115.98	1.0	5,983,328	5,882,353	299,025	2,760,427	0	396,580	3,157,007	3,782,024	0	435,048	4,217,072	1,060,065	41.88 69.65 28.23	
LANSHIRE	D0469	1,725.0	3,929.15	1.0	6,451,660	6,845,559	393,899	3,626,978	0	356,311	3,983,289	4,482,764	0	390,873	4,873,637	890,348	31.44 47.83 24.28	
LINCOLN	053																	
LINCOLN	D0298	416.0	5,308.73	1.0	2,158,000	2,230,517	72,517	934,797	0	126,926	1,061,723	1,174,737	0	139,238	1,313,975	252,252	16.61 47.18 30.82	
BYLVAN GROVE	D0299	213.5	4,819.19	3.0	995,162	1,059,765	64,603	449,634	0	50,302	499,936	556,934	0	55,181	612,115	112,179	12.60 46.46 39.52	
LINN	054																	
PLEASANTON	D0344	408.0	5,294.84	1.0	2,226,482	2,248,746	22,264	1,554,394	0	79,778	1,634,172	1,724,562	0	87,516	1,812,078	177,906	26.20 44.35 12.22	
JAYHAWK	D0346	526.0	4,823.07	3.0	2,534,577	2,613,042	78,519	1,311,658	0	111,771	1,423,429	1,621,069	0	122,617	1,743,682	320,253	20.70 50.17 28.58	
PRAIRIE VIEW	D0362	815.0	4,883.07	1.0	3,963,986	4,019,458	55,472	25,771	0	201,340	227,111	0	0	220,870	220,870	-6,241	-0.06 32.93 33.67	
LOGAN	055																	
DAKLEY	D0274	485.0	5,045.75	2.7	2,510,320	2,510,320	56,065	773,967	0	136,575	930,542	904,917	0	171,763	1,076,680	146,138	5.82 55.76 50.76	
TRIPLAINS	D0275	117.0	7,284.48	1.0	845,000	860,806	15,806	5,253	0	29,404	34,657	64,591	0	32,256	96,847	62,190	5.97 66.29 60.12	
LYON	056																	
NORTH LYON COLN	D0251	725.0	4,269.87	3.0	3,070,035	3,188,528	118,493	1,757,815	0	153,792	1,911,607	2,044,744	0	168,710	2,213,454	301,847	16.85 49.15 35.21	
SOUTHERN LYON C	D0252	335.5	4,502.24	3.0	2,462,726	2,576,026	113,300	1,344,904	0	140,674	1,485,578	1,618,408	0	154,319	1,772,727	287,149	20.33 53.61 36.86	
EMPORIA	D0253	4,660.0	3,158.49	7.4	14,717,304	15,807,699	1,090,395	6,065,649	34,663	1,768,600	7,868,912	8,281,419	0	1,940,152	10,221,571	2,352,659	26.53 64.37 45.04	
MARION	057																	
CENTRE	D0397	297.0	5,468.17	1.0	1,684,744	1,701,590	16,846	768,240	0	73,994	842,234	841,276	0	81,171	922,447	80,213	6.34 32.72 25.65	
PEABODY-BURNS	D0398	400.0	5,240.84	1.0	2,127,780	2,149,060	21,280	1,131,852	0	115,802	1,247,654	1,299,802	0	127,035	1,426,837	179,183	15.42 62.19 43.07	
MARION	D0408	580.0	4,751.97	3.0	2,719,552	2,838,827	119,275	1,396,924	0	185,123	1,582,047	1,706,415	0	203,080	1,909,495	327,448	21.67 50.58 31.11	
DURHAM-HILLSBOR	D0410	636.5	4,937.47	1.1	3,088,387	3,176,230	87,843	1,489,134	0	204,541	1,693,675	1,839,638	0	224,381	2,064,019	370,344	20.55 53.31 31.41	
GOESBEL	D0411	262.5	5,058.52	3.0	1,317,745	1,367,699	49,954	762,587	0	58,399	820,986	902,904	0	64,064	966,968	145,982	21.93 60.66 40.93	
MARSHALL	058																	
MARYSVILLE	D0364	970.0	4,107.72	3.0	4,027,621	4,148,446	120,825	1,676,663	0	364,654	2,041,317	2,139,502	0	400,025	2,539,527	498,210	18.42 54.60 35.08	
VERMILLION	D0390	620.0	4,652.50	3.0	2,879,898	2,971,090	91,192	1,577,633	0	136,901	1,714,534	1,877,799	0	150,180	2,027,979	313,445	18.86 48.85 30.41	
AXTELL	D0488	361.5	5,196.84	1.4	1,795,507	1,904,075	108,568	889,385	0	77,356	966,741	1,172,935	0	84,899	1,257,794	291,053	27.26 62.79 39.64	
VALLEY HEIGHTS	D0498	465.0	4,487.60	3.0	1,972,299	2,149,337	177,038	1,144,437	0	111,472	1,255,909	1,454,670	0	122,285	1,576,935	321,046	31.78 55.43 36.87	

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

MCPHERSON	059																			
LINDSBORG	D0400	826.0	4,461.51	3.0	3,640,589	3,795,767	155,178	1,523,255		0	266,972	1,790,227	1,924,889	0	292,868	2,217,757	427,530	15.52	59.00	45.41
MCPHERSON	D0418	2,505.0	3,370.62	5.4	8,295,318	8,099,363	444,045	1,626,712	11,411	1,041,561	2,679,684	3,083,566	0	1,142,591	4,226,157	1,546,473	20.07	68.02	52.03	
CANTON-GALVA	D0419	410.0	5,054.81	3.0	2,067,419	2,134,645	67,226	968,214	0	147,370	1,115,584	1,113,297	0	161,665	1,274,962	159,378	10.98	36.69	27.94	
MOUNDRIIDGE	D0423	445.0	4,786.57	3.0	2,163,528	2,292,529	129,001	788,423	0	213,817	1,002,240	1,078,611	0	234,557	1,313,168	310,928	18.31	59.25	44.61	
INMAN	D0448	445.0	4,880.53	3.0	2,152,315	2,236,993	84,678	1,106,876	0	120,197	1,227,073	1,297,807	0	131,856	1,429,663	202,590	14.36	49.40	38.03	
MEADE	060																			
FOMLER	D0225	161.0	6,533.72	1.0	989,898	1,062,449	72,591	160,480	0	58,157	218,637	260,236	0	63,798	324,034	105,397	9.59	62.00	58.31	
MEADE	D0226	403.0	5,059.33	3.0	2,018,672	2,100,077	81,405	49,865	0	121,105	170,970	0	0	132,852	132,852	-38,118	-0.97	36.30	40.65	
MIAMI	061																			
OSAWATOMIE	D0367	1,136.0	4,052.86	3.0	4,569,602	4,742,175	172,573	2,712,931	0	299,010	3,011,941	3,292,794	0	328,014	3,620,808	608,867	32.73	51.08	18.66	
PAOLA	D0368	1,645.0	3,909.29	1.0	6,301,777	6,495,085	193,308	2,051,981	0	651,077	2,703,058	3,232,535	0	714,231	3,946,766	1,243,708	33.10	71.36	32.18	
LOUISBURG	D0416	1,109.0	4,268.77	3.0	4,719,126	4,876,084	156,958	2,187,735	0	421,194	2,608,929	2,849,694	0	462,049	3,311,743	702,814	28.13	55.91	25.41	
MITCHELL	062																			
MACONDA	D0272	560.0	4,673.06	3.0	2,616,915	2,695,420	78,505	1,166,446	0	138,746	1,305,192	1,484,926	0	152,204	1,637,130	331,938	21.62	58.71	35.82	
BELOIT	D0273	810.0	4,523.15	3.0	3,664,200	3,774,126	109,926	1,541,364	0	287,396	1,828,960	2,091,058	0	315,273	2,406,331	577,371	24.09	52.08	24.85	
MONTGOMERY	063																			
CANEY VALLEY	D0436	775.0	4,800.74	1.0	3,742,173	3,779,601	37,428	2,507,667	0	165,202	2,672,869	2,644,962	0	181,226	2,826,188	153,319	9.78	42.94	32.49	
COFFEYVILLE	D0445	2,710.0	3,473.30	5.4	9,410,219	9,920,931	510,712	4,224,684	70,108	834,582	5,129,374	5,202,943	0	915,535	6,118,478	989,104	17.16	59.67	48.48	
INDEPENDENCE	D0446	2,340.0	3,243.87	6.2	7,556,929	8,059,943	503,014	3,003,269	0	812,812	3,816,081	3,702,360	0	891,654	4,594,014	777,933	14.03	51.51	45.00	
CHERRYVALE	D0447	646.0	4,795.67	3.0	3,098,000	3,190,943	92,943	2,240,644	0	134,146	2,374,790	2,450,718	0	147,158	2,597,876	223,086	24.00	27.52	8.46	
MORRIS	064																			
MORRIS COUNTY	D0417	1,080.0	4,060.84	3.0	4,397,885	4,529,832	131,947	2,326,906	0	302,323	2,629,229	2,658,439	0	331,648	2,990,087	360,858	12.76	44.10	32.89	
MORTON	065																			
ROLLA	D0217	210.0	7,626.94	1.0	1,571,149	1,617,674	46,525	0	0	77,122	77,122	0	0	84,603	84,603	7,481	0.11	20.13	20.94	
ELKHART	D0218	583.0	5,104.84	1.0	2,868,920	3,005,884	136,964	632,194	0	199,276	831,470	445,903	0	218,605	664,508	-166,962	-3.89	41.86	51.95	
NEMAHA	066																			
BABETHA	D0441	1,022.0	4,383.56	2.7	4,480,000	4,402,138	122,138	2,329,745	0	337,659	2,667,404	2,832,432	0	370,411	3,202,843	535,439	22.87	56.83	32.17	
NEMAHA VALLEY S	D0442	401.0	5,740.91	1.0	2,249,862	2,325,126	75,264	903,778	0	162,574	1,066,352	1,179,549	0	178,343	1,357,892	291,540	21.05	34.93	13.24	
B & B	D0451	240.0	5,539.11	1.0	1,310,000	1,342,680	32,680	892,687	0	36,558	929,245	967,472	0	40,104	1,007,576	78,331	14.30	37.76	26.48	
NEDBHD	067																			
ERIE-ST PAUL	D0101	1,105.0	4,299.82	2.7	4,704,000	4,878,166	174,166	2,724,803	0	260,229	2,985,032	3,249,016	0	285,471	3,534,487	549,455	26.01	51.11	26.67	
CHANUTE PUBLIC	D0413	1,900.0	3,515.30	1.0	6,665,000	6,745,855	80,855	2,977,804	0	575,056	3,552,860	3,862,815	0	630,836	4,493,651	940,791	28.04	73.20	37.01	
NESS	068																			
NEB TRES LA CO	D0301	88.0	8,856.59	1.0	779,380	787,174	7,794	55,352	0	24,475	79,827	0	0	26,849	26,849	-52,978	-5.25	50.18	58.62	
SNOKY HILL	D0302	194.5	5,512.07	1.0	1,127,219	1,138,490	11,271	446,063	0	55,111	501,174	316,718	0	60,457	377,175	-123,999	-9.56	40.56	55.12	
NESS CITY	D0303	354.0	5,070.65	3.0	1,774,728	1,848,861	74,133	488,545	0	145,929	634,474	558,184	0	160,084	718,268	83,794	4.15	50.06	49.53	
BAZINE	D0304	130.0	7,330.41	1.0	883,314	962,482	79,168	220,641	0	28,484	249,125	248,792	0	31,247	280,039	30,914	3.37	61.64	69.77	

91-1

COUNTY NAME DISTRICT NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER-				GENERAL FUND BUDGET				1990-91			ESTIMATED 1991-92				TAX RATE		
		EST ENROLL	1990-91	INC	X	EST. 1990-91	DIFF 1991-92 (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	1990	1991

NORTON 069																			
NORTON COMMUNIT	D0211	724.0	4,766.25	2.3	3,422,167	3,530,593	108,426	1,912,865	0	252,566	2,165,431	2,208,144	0	277,065	2,485,209	319,778	20.70	51.44	32.46
NORTHERN VALLEY	D0212	172.0	5,888.86	1.0	1,124,773	1,136,020	11,247	538,849	0	49,515	588,364	575,000	0	54,318	629,318	40,954	5.79	62.72	56.77
WEST SOLOMON VA	D0213	100.0	7,847.61	1.0	847,542	856,018	8,476	164,726	0	42,789	207,515	141,979	0	46,939	188,918	-18,597	-2.54	63.14	68.25
OSAGE 070																			
OSAGE CITY	D0420	615.0	4,867.73	3.0	2,957,145	3,082,540	125,395	1,676,642	1,614	209,605	1,887,861	2,071,697	0	229,936	2,301,633	413,772	32.44	33.01	1.82
LYNDON	D0421	400.0	5,269.78	1.0	2,115,818	2,136,976	21,158	1,262,719	0	126,781	1,389,500	1,437,065	0	139,079	1,576,144	186,644	21.94	43.81	16.35
SANTA FE TRAIL	D0434	1,275.0	4,148.44	1.6	5,208,370	5,375,719	167,349	3,274,434	0	321,781	3,596,215	3,841,569	0	352,993	4,194,562	598,347	33.68	54.87	21.26
BURLINGAME PUBL	D0454	344.0	5,340.22	1.0	1,767,614	1,855,405	87,791	1,150,790	0	90,437	1,241,227	1,401,268	0	99,209	1,500,477	259,250	49.48	46.18	1.49
HARAI DES CYGN	D0456	300.0	5,136.44	2.5	1,600,000	1,640,717	40,717	1,117,479	0	63,734	1,181,213	1,155,149	0	69,916	1,225,065	43,852	7.03	52.26	51.88
OSBORNE 071																			
OSBORNE COUNTY	D0392	462.5	5,023.67	3.0	2,320,937	2,393,151	72,214	1,086,737	0	164,034	1,250,771	1,372,471	0	179,945	1,552,416	301,645	21.37	56.79	34.17
OTTAWA 072																			
NORTH OTTAWA CO	D0239	630.0	4,285.00	3.0	2,738,117	2,820,258	82,141	1,304,413	0	168,279	1,472,692	1,649,733	0	184,602	1,834,335	361,643	18.79	44.15	23.97
TWIN VALLEY	D0240	473.0	4,840.55	3.0	2,279,900	2,358,269	78,369	1,359,124	0	101,309	1,460,433	1,590,028	0	111,136	1,701,164	240,731	20.20	39.00	20.31
PAMNEE 073																			
FT LARNED	D0495	1,103.7	4,278.86	2.9	4,722,579	4,859,271	136,692	1,703,404	0	422,495	2,125,899	2,094,637	0	463,476	2,558,113	432,214	11.78	51.55	40.28
PAMNEE HEIGHTS	D0496	150.0	7,538.10	1.0	1,134,484	1,145,829	11,345	135,725	0	46,902	182,627	194,022	0	51,451	245,473	62,846	5.61	70.83	64.36
PHILLIPS 074																			
EASTERN HEIGHTS	D0324	169.0	5,433.02	1.0	882,866	927,362	44,496	418,251	0	39,800	458,051	413,439	0	43,661	457,100	-951	-0.16	47.02	57.97
PHILLIPSBURG	D0325	680.0	4,878.04	1.0	3,331,704	3,365,018	33,314	1,573,259	0	248,969	1,822,228	1,722,535	0	273,119	1,995,654	173,426	7.66	53.01	44.14
LOGAN	D0326	225.0	5,895.83	1.0	1,415,000	1,429,150	14,150	579,374	0	86,375	665,749	466,000	0	94,753	560,753	-104,996	-7.78	33.47	45.73
POTTAWATOMIE 075																			
WARREGO	D0320	1,319.0	4,068.34	2.5	5,256,708	5,501,918	245,210	3,100,866	0	358,849	3,459,715	3,768,707	0	393,657	4,162,364	702,649	30.19	31.83	4.88
KAW VALLEY	D0321	985.0	5,231.59	1.0	5,160,962	5,212,577	51,615	0	0	335,477	335,477	0	0	368,018	368,018	32,541	0.16	21.21	21.31
ONAGA-HAVENSVIL	D0322	444.0	4,965.82	3.0	2,204,825	2,270,967	66,142	1,314,779	0	97,431	1,412,210	1,556,502	0	106,882	1,663,384	251,174	24.21	71.19	46.56
WESTMORELAND	D0323	612.0	4,472.98	3.0	2,659,187	2,819,588	160,401	1,660,830	0	139,943	1,800,773	2,097,410	0	153,517	2,250,927	450,154	44.95	69.96	30.61
PRATT 076																			
PRATT	D0382	1,407.0	3,577.98	3.0	4,848,166	5,185,245	337,079	1,567,704	0	561,418	2,129,122	2,420,173	0	615,875	3,036,048	906,926	22.20	45.56	26.42
SKYLINE SCHOOLS	D0438	364.0	5,054.92	3.0	1,807,135	1,895,191	88,056	676,246	0	62,775	739,021	676,952	0	68,864	745,816	6,795	0.31	46.23	51.74
RAWLINS 077																			
HERNDON	D0317	74.5	6,707.75	1.0	506,435	511,500	5,065	115,310	0	16,274	131,584	145,954	0	17,853	163,807	32,223	6.45	54.64	47.02
ATWOOD	D0318	492.0	4,893.47	3.0	2,449,180	2,522,655	73,475	1,108,946	0	142,696	1,231,642	1,382,339	0	156,537	1,538,876	287,234	17.32	66.06	48.18
RENO 078																			
HUTCHINSON PUBL	D0308	4,994.5	3,382.63	5.4	16,817,784	17,806,891	989,107	2,757,997	1,324,837	2,302,773	6,385,607	6,635,210	0	2,526,139	9,161,349	2,775,742	20.45	75.66	57.42
NICKERSON	D0309	1,434.5	3,812.26	3.0	5,468,680	5,632,751	164,071	2,601,190	0	473,661	3,074,851	3,025,004	0	319,605	3,544,609	469,758	12.78	57.05	45.44
FAIRFIELD	D0310	455.0	5,768.72	1.0	2,613,230	2,651,017	37,787	982,701	0	121,558	1,104,259	1,019,509	0	133,349	1,152,858	48,599	2.08	46.67	46.02
PRETTY PRAIRIE	D0311	291.0	5,583.61	1.0	1,624,831	1,641,080	16,249	754,302	0	77,965	832,267	894,454	0	85,527	981,981	149,714	14.26	55.46	37.58
HAVEN PUBLIC SC	D0312	1,192.0	4,067.58	3.0	4,848,550	4,994,015	145,465	2,362,689	0	252,969	2,615,658	2,766,624	0	277,507	3,044,131	428,473	12.35	46.58	35.35

COUNTY NAME DISTRICT NAME	#	1990-91										ESTIMATED 1991-92				TAX RATE			
		BUDGET PER		GENERAL FUND BUDGET						STATE		TOTAL		STATE		TOTAL		MILL	
		ENROLL	X	EST.	EST.	DIFF	BASIC	ADDITIONAL	AID/	TOTAL	BASIC	ADDITIONAL	AID/	TOTAL	DIFF	EQUIV	1990	1991	
9-20-91	1990-91	1990-91	1991-92	(5-4)	AID	GUARANTEE	INCOME	AID	AID	GUARANTEE	INCOME	AID	(14-10)	1990	1991				
RENO	078																		
BUHLER	D0313	2,158.0	3,308.29	5.4	7,139,296	7,524,795	385,499	2,765,105	174,018	663,969	3,603,092	3,571,794	0	728,373	4,300,167	697,075	12.98	59.86	52.06
REPUBLIC	079																		
PIKE VALLEY	D0426	280.0	4,937.50	3.0	1,422,000	1,444,461	42,661	718,033	0	75,254	793,287	787,334	0	82,354	869,888	76,601	7.38	50.48	46.08
BELLEVILLE	D0427	652.5	4,746.54	3.0	3,097,118	3,190,033	92,915	1,349,916	0	213,745	1,563,661	1,773,709	0	234,478	2,008,187	444,526	22.91	61.38	36.14
CUBA	D0435	128.0	7,014.63	1.0	968,019	977,700	9,681	277,573	0	37,133	314,706	417,219	0	40,735	457,954	143,248	23.20	74.91	44.58
RICE	080																		
STERLING	D0376	556.0	5,089.93	1.0	2,830,000	2,858,301	28,301	1,540,571	0	175,190	1,715,761	1,811,158	0	192,183	2,003,341	287,580	20.39	46.89	20.95
CHASE	D0401	180.0	6,559.78	1.0	1,201,751	1,213,770	12,019	265,668	0	54,117	319,785	217,856	0	59,366	277,222	-42,563	-3.11	45.39	50.93
LYONS	D0405	826.4	4,507.25	3.0	3,700,000	3,836,537	136,537	1,917,645	0	397,761	2,315,406	2,254,599	0	436,343	2,690,942	375,536	18.18	56.93	40.77
LITTLE RIVER	D0444	390.0	5,121.61	2.8	1,948,772	2,054,189	105,417	697,864	0	85,653	783,517	738,596	0	93,961	852,557	69,040	3.14	47.89	50.56
RILEY	081																		
RILEY COUNTY	D0378	595.5	4,183.15	3.0	2,431,663	2,565,795	134,132	1,407,734	0	122,573	1,530,307	1,787,931	0	134,462	1,922,393	392,086	38.15	63.24	29.02
MANHATTAN	D0383	6,250.0	3,189.49	7.4	19,591,785	21,409,438	1,817,653	5,351,534	0	2,454,405	7,805,939	8,780,845	0	2,692,479	11,473,324	3,667,385	22.99	63.62	48.03
BLUE VALLEY	D0384	292.0	4,673.33	3.0	1,330,964	1,405,551	74,587	537,387	0	59,076	596,463	785,197	0	64,806	830,003	253,540	32.91	61.51	29.72
ROOKS	082																		
PALCO	D0269	179.5	6,214.45	1.0	1,165,209	1,176,861	11,652	247,909	0	67,701	315,610	0	0	74,268	74,268	-241,342	-14.03	45.35	65.88
PLAINVILLE	D0270	485.0	5,121.50	1.0	2,530,020	2,535,324	25,304	1,094,750	0	143,743	1,238,493	841,500	0	157,686	999,186	-239,307	-8.74	37.96	51.42
STOCKTON	D0271	411.0	4,681.37	3.0	1,910,000	1,981,764	71,764	766,531	0	112,529	879,060	797,733	0	123,444	921,177	42,117	2.04	39.08	41.27
RUSH	083																		
LACROSSE	D0395	339.5	5,852.13	1.0	1,986,799	2,006,666	19,867	547,172	0	130,267	677,439	408,411	0	142,903	551,314	-126,125	-5.38	40.93	49.56
OTIS-BIGON	D0403	360.0	5,346.02	1.0	1,897,836	1,943,813	45,977	910,158	0	86,801	996,959	949,951	0	95,221	1,045,172	48,213	3.06	42.70	42.62
RUSSELL	084																		
PARADISE	D0399	146.0	7,409.04	1.0	1,163,220	1,174,851	11,631	93,545	0	41,813	135,358	0	0	45,869	45,869	-89,489	-4.91	49.60	57.36
RUSSELL COUNTY	D0407	1,225.0	4,840.09	1.0	5,796,009	5,988,400	192,391	1,419,876	0	428,529	1,848,405	1,602,802	0	470,096	2,072,898	224,493	3.86	53.76	53.08
SALINE	085																		
SALINA	D0305	7,050.0	3,219.38	7.0	22,529,880	24,275,547	1,745,667	4,632,930	0	3,400,842	8,033,772	10,243,782	0	3,730,719	13,974,501	5,940,729	35.94	72.49	37.36
SOUTHEAST OF SA	D0306	589.5	5,230.04	1.0	3,083,111	3,113,939	30,828	1,054,698	0	181,464	1,236,162	1,234,322	0	199,066	1,433,388	197,226	6.79	41.98	33.86
ELL-SALINE	D0307	370.0	4,873.85	3.0	1,778,954	1,857,426	78,472	1,014,132	0	56,545	1,070,677	1,324,262	0	62,030	1,386,292	315,615	41.75	49.35	6.23
SCOTT	086																		
SCOTT COUNTY	D0464	1,050.6	4,452.71	1.0	4,444,621	4,724,800	80,179	1,293,483	0	377,531	1,673,014	1,961,677	0	414,151	2,375,828	702,814	17.43	61.36	39.64
SEDCWICK	087																		
WICHITA	D0259	45,200.0	3,686.75	1.4	165,072,200	169,003,704	3,931,504	14,209,716	0	29,602,787	43,812,503	42,617,051	0	32,474,214	75,091,265	31,278,762	21.12	69.71	43.49
DERBY	D0260	6,216.0	3,379.75	5.4	20,006,748	22,143,008	2,136,260	9,213,493	0	1,610,717	10,824,210	12,666,879	0	1,766,954	14,433,833	3,609,623	30.05	63.89	48.07
HAYSVILLE	D0261	3,513.0	3,191.35	7.4	10,873,887	12,040,843	1,166,956	5,814,167	0	711,353	6,525,520	7,545,264	0	780,353	8,325,619	1,800,099	33.05	65.27	50.72
VALLEY CENTER P	D0262	2,110.0	3,232.58	6.5	4,639,401	7,266,671	2,627,270	3,102,713	0	582,360	3,685,073	4,121,472	0	638,848	4,760,320	1,075,247	28.94	59.99	44.29
MULVANE	D0263	1,900.0	2,608.94	3.0	4,812,705	5,105,499	292,994	2,398,707	0	594,842	2,993,549	3,290,666	0	652,563	3,943,229	949,660	39.61	55.12	17.21
CLEARWATER	D0264	945.0	4,125.64	3.0	3,919,380	4,036,959	117,579	1,816,354	0	322,330	2,138,684	2,128,617	0	353,596	2,482,213	343,529	13.09	50.46	38.46
GODDARD	D0265	2,050.0	3,564.82	1.0	7,093,994	7,380,964	286,970	2,290,712	103,509	604,429	2,998,650	3,419,403	0	663,058	4,082,461	1,083,811	23.22	69.98	46.28

4-1-

COUNTY NAME DISTRICT NAME	#	(1) (2) (3)			(4) (5) (6) (7)				(8) (9) (10)			(11) (12) (13)			(14) (15) (16) (17)			TAX RATE ESTI 1991	
		BUDGET PER-			GENERAL FUND BUDGET				1990-91			ESTIMATED 1991-92			TAX RA				
		ENROLL	X	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	HILL	EDU		ESTI
9-20-91	1990-91	1990-91	1990-91	1991-92	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	AID/	STATE	(14 - 10)	EDU	1990	1991		

SEDGWICK	087																		
MAIZE	D0266	2,750.0	3,962.63	1.0	9,784,933	11,006,215	1,221,282	5,615,718	182,250	432,849	6,230,817	7,501,449	0	474,835	7,976,284	1,745,467	41.72	60.64	45.69
RENNICK	D0267	1,450.5	4,049.97	1.0	5,447,677	5,933,227	285,550	2,411,567	0	374,156	2,785,723	3,269,948	0	410,449	3,680,397	894,674	24.29	63.05	40.35
CHENEY	D0268	560.0	4,148.42	3.0	2,292,415	2,392,807	100,392	1,227,904	0	170,384	1,398,288	1,495,371	0	186,911	1,682,282	283,994	21.55	51.21	32.05
BERNARD	088																		
LIBERAL	D0480	3,609.5	3,268.33	5.4	11,452,213	12,436,532	984,319	4,132,957	0	1,060,702	5,193,659	5,323,064	0	1,163,589	6,486,653	1,292,994	12.60	52.03	48.45
KIRKNET-PLAINS	D0483	581.0	4,411.34	3.0	2,565,193	2,642,150	76,957	722,693	0	131,656	854,349	617,923	0	144,426	762,349	-92,000	-2.35	41.14	47.26
SHAWNEE	089																		
BEAMAN	D0345	3,275.0	3,410.08	5.4	11,135,721	11,771,071	615,350	3,304,399	0	1,125,824	4,430,223	4,029,782	0	1,235,027	5,264,809	834,586	8.28	57.87	55.08
SILVER LAKE	D0372	604.0	4,891.19	3.0	2,849,119	3,042,910	193,791	1,503,222	0	213,602	1,716,824	2,021,674	0	234,321	2,255,995	539,171	51.34	54.64	9.7
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	1,646,495	5,311,168	4,273,789	0	1,806,203	6,079,992	768,824	5.69	51.15	57.0
SHAWNEE HEIGHTS	D0450	3,430.0	3,220.48	6.9	10,802,771	11,810,828	1,008,057	4,199,140	0	1,148,573	5,347,713	5,542,770	0	1,259,983	6,802,753	1,455,040	19.57	54.65	47.09
TOPEKA PUBLIC S	D0501	14,381.0	3,616.76	3.0	51,756,917	53,572,964	1,816,047	6,158,977	0	8,669,035	14,828,012	14,843,400	0	9,509,919	24,353,319	9,525,307	21.48	73.00	48.45
SHERIDAN	090																		
HOXIE COMMUNITY	D0412	510.0	4,708.62	3.0	2,408,459	2,480,714	72,255	931,903	0	167,359	1,099,262	1,150,838	0	183,593	1,334,431	235,169	11.37	54.18	43.24
SHERMAN	091																		
GOODLAND	D0352	1,142.0	4,282.66	1.0	5,008,571	5,058,661	50,090	1,607,528	0	371,994	1,979,522	1,979,858	0	408,077	2,387,935	408,413	9.14	54.20	42.82
SMITH	092																		
SMITH CENTER	D0237	615.0	4,619.70	3.0	2,852,662	2,938,244	85,582	1,180,955	0	190,711	1,371,666	1,565,138	0	209,210	1,774,348	402,682	19.71	61.27	39.66
WEST SMITH COUN	D0238	212.0	5,610.73	1.0	1,108,120	1,201,370	93,250	539,953	0	46,014	585,967	725,326	0	50,477	775,803	189,836	28.36	68.87	49.84
STAFFORD	093																		
STAFFORD	D0349	278.5	5,956.91	1.0	1,697,718	1,714,697	16,979	646,276	0	94,772	741,048	631,608	0	103,965	735,573	-5,475	-0.37	61.13	63.17
ST JOHN-HUDSON	D0350	445.0	4,988.18	3.0	2,192,305	2,286,334	94,029	772,434	1,101	128,766	902,301	749,727	0	141,256	890,983	-11,318	-0.45	46.13	52.15
HACKSVILLE	D0351	289.5	5,979.46	1.0	1,731,054	1,748,363	17,309	180,092	0	88,678	268,770	0	0	97,280	97,280	-171,490	-5.73	38.41	47.20
STANTON	094																		
STANTON COUNTY	D0452	510.0	4,878.41	3.0	2,563,607	2,640,511	76,904	0	0	201,821	201,821	0	0	221,397	221,397	19,576	0.25	28.50	29.54
STEVENS	095																		
HOSCOU PUBLIC S	D0209	150.0	9,659.05	1.0	1,342,608	1,463,346	120,738	247	0	46,058	46,305	0	0	50,526	50,526	4,221	0.06	14.45	16.74
HUGOTON PUBLIC	D0210	940.0	4,988.59	1.0	4,676,802	4,736,171	59,369	0	0	358,632	358,632	0	0	393,419	393,419	34,787	0.16	15.87	16.00
SUMNER	096																		
WELLINGTON	D0353	1,940.0	3,390.53	1.0	6,589,499	6,655,399	65,900	2,786,002	0	652,903	3,438,905	3,603,637	0	716,234	4,319,871	880,966	23.02	76.25	46.06
CONWAY SPRINGS	D0356	480.3	4,954.93	3.0	2,330,797	2,451,249	120,452	1,159,509	0	141,558	1,301,067	1,568,346	0	155,289	1,723,635	422,568	36.00	69.99	34.59
BELLE PLAINE	D0357	720.0	4,432.71	3.0	3,195,986	3,291,862	95,876	2,018,486	0	214,784	2,233,270	2,367,720	0	235,618	2,603,338	370,068	33.98	70.43	35.44
OXFORD	D0358	435.0	4,055.24	3.0	1,762,000	1,816,952	54,952	1,019,454	0	107,494	1,126,948	1,195,108	0	117,921	1,313,109	186,161	18.00	49.48	31.92
ARGONIA PUBLIC	D0359	221.0	5,199.99	1.3	1,146,598	1,144,040	17,442	380,112	0	65,310	445,422	546,452	0	71,645	618,097	172,675	18.04	61.07	38.33
CALDWELL	D0360	320.0	5,217.09	1.0	1,656,426	1,686,163	29,737	673,992	0	94,276	768,268	939,653	0	103,421	1,043,074	274,806	25.25	63.41	31.88
SOUTH HAVEN	D0509	223.5	4,641.54	3.0	1,037,385	1,068,507	31,122	496,794	0	48,112	544,906	747,639	0	52,779	800,418	255,512	49.55	49.76	0.00

COUNTY NAME DISTRICT NAME	#	I-BUDGET PER-			GENERAL FUND BUDGET				1990-91					ESTIMATED 1991-92				TAX RATE	
		ENROLL	X		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL			
		9-20-91	1990-91	INCL	1990-91	1991-92	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	AID/	STATE	(14 - 10)	EQUIV	1990	1991
THOMAS	097																		
BREMBER	D0314	149.0	5,875.41	1.0	896,000	904,959	8,959	71,056	0	42,833	113,889	183,762	0	46,988	230,750	116,861	10.63	61.48	47.70
COLBY PUBLIC SC	D0315	1,247.0	4,131.53	2.6	5,116,897	5,283,689	166,792	1,932,480	0	403,302	2,335,782	2,628,891	0	442,422	3,071,313	735,531	18.93	41.97	21.58
GOLDEN PLAINS	D0316	141.5	6,859.45	1.0	970,612	980,318	9,706	212,366	0	46,465	258,831	270,710	0	50,972	321,682	62,851	6.91	50.61	42.37
TREGO	098																		
WAKEENEY	D0208	630.0	4,526.06	3.0	2,822,000	2,936,959	114,959	1,317,426	0	156,468	1,473,894	1,492,664	0	171,645	1,664,309	190,415	7.89	41.50	37.39
WABALINSEE	099																		
ALMA	D0329	534.7	4,634.75	3.0	2,477,736	2,552,546	74,810	1,089,515	0	229,715	1,319,230	1,386,797	0	251,997	1,638,794	319,564	20.05	60.16	38.67
WABALINSEE EAST	D0330	584.0	5,131.27	1.0	2,928,929	3,026,627	97,698	1,610,602	0	139,899	1,750,501	1,934,520	0	153,469	2,087,989	337,488	23.27	64.52	41.74
WALLACE	100																		
WALLACE COUNTY	D0241	289.0	4,760.92	3.0	1,378,286	1,419,636	41,350	454,836	0	82,147	536,983	604,812	0	90,115	694,927	157,944	11.11	59.05	47.67
MESKAN	D0242	106.0	6,687.91	1.0	708,918	716,008	7,090	177,322	0	19,010	196,332	123,412	0	20,854	144,266	-52,066	-6.04	63.05	72.67
WASHINGTON	101																		
NORTH CENTRAL	D0221	175.0	6,179.49	1.0	1,103,039	1,114,068	11,029	484,968	0	37,579	522,547	543,944	0	41,224	585,168	62,621	7.59	47.18	38.4
WASHINGTON SCHD	D0222	410.0	4,971.03	3.0	2,102,745	2,165,828	63,083	1,314,245	0	102,157	1,416,402	1,464,632	0	112,064	1,578,698	162,296	16.72	52.93	38.94
BARNES	D0223	385.0	5,213.41	1.0	2,048,870	2,069,990	21,120	687,608	0	140,002	827,610	883,122	0	153,582	1,036,704	209,094	11.90	57.56	42.45
REPUBLICAN VALL	D0224	385.0	5,301.79	1.0	2,073,000	2,093,731	20,731	1,016,857	0	87,897	1,104,754	1,098,038	0	96,423	1,194,461	89,707	5.77	45.14	38.88
WICHITA	102																		
LEDTI	D0467	576.0	4,915.34	2.8	2,831,234	2,909,347	78,113	398,101	0	282,370	680,471	1,095,209	0	309,759	1,404,968	724,497	27.21	69.41	35.38
WILSON	103																		
ALTONA-MIDWAY	D0387	373.5	5,246.29	1.0	1,985,720	2,005,577	19,857	1,283,706	0	69,021	1,352,727	1,359,997	0	75,716	1,435,713	82,986	8.28	32.48	23.64
NEDDESHA	D0461	705.0	4,909.91	1.0	3,503,221	3,538,254	35,033	2,352,307	0	158,420	2,510,727	2,553,842	0	173,787	2,727,629	216,902	15.79	27.54	8.88
FREDONIA	D0484	870.0	4,724.29	1.0	4,053,440	4,151,231	97,791	2,128,104	45,022	223,705	2,396,831	2,515,587	0	245,404	2,760,991	364,160	15.87	54.78	38.65
WOODSON	104																		
WOODSON	D0366	575.0	4,023.20	3.0	2,291,212	2,382,743	91,531	1,193,605	0	137,501	1,331,106	1,343,143	0	150,838	1,493,981	162,875	8.43	38.88	33.96
WYANDOTTE	105																		
TURNER-KANSAS C	D0202	3,845.0	3,524.27	5.0	13,552,218	14,235,671	683,453	7,497,059	0	648,232	8,145,291	8,148,525	0	711,110	8,859,635	714,344	8.87	57.56	57.61
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	240,940	3,215,016	2,615,478	0	264,311	2,879,789	-335,227	-10.44	43.84	64.69
BONNER SPRINGS	D0204	2,100.0	3,608.39	2.6	7,432,931	7,774,200	341,269	2,972,407	0	744,212	3,716,619	3,716,361	0	816,399	4,532,760	816,141	17.88	75.47	61.13
KANSAS CITY	D0500	21,063.5	3,712.37	1.0	78,398,271	79,182,105	783,834	38,043,558	0	7,004,628	45,048,186	47,132,463	0	7,684,067	54,816,530	9,768,344	23.93	41.55	10.38
STATE TOTALS		421,000.4	727.4		1,719,772,773	542,796,518			189,699,999		710,888,846		203,900,008		179,520,576		15,769.15		
		1,464,538.18			1,646,898,836	72,873,937			2,771,761		735,268,278		0		914,708,854		4,779.17		11,568.5

81-1

RICHARD R. ROCK
SENATOR, 32ND DISTRICT
COWLEY AND SUMNER COUNTIES

STATE CAPITOL BUILDING
ROOM 401-S
TOPEKA, KANSAS 66612
(913) 296-7381



TOPEKA

SENATE CHAMBER

COMMITTEE ASSIGNMENTS
MEMBER: ELECTIONS
JUDICIARY
JOINT COMMITTEE ON SPECIAL
CLAIMS AGAINST THE STATE
TRANSPORTATION AND
UTILITIES
WAYS AND MEANS

Senate Taxation Committee

Testimony in Support of SB 156

Presented by Senator Richard Rock

Thursday, February 28, 1991

Yesterday in the Senate Ways and Means Committee we voted on the K-12 Education subcommittee report.

The same report--with minor changes--was also voted on last Monday. Chairman Bogina stated that it was the first time since he'd been in the legislature that this committee had voted down a subcommittee report. Yesterday it narrowly passed 7 to 6.

This budget was premised on our prevalent political posture up here--our "read my lips" statements: no new taxes.

Is this a problem? This budget would be funded at 41% of the K-12 budget. The budgets are formulated--in place. So, what does that mean? It means that--to make up for our

budget cuts--property taxes will increase by well over \$150 million, not counting the fact that we reduced funding for both Special Ed--and Transportation. Special Ed in 1992 would be funded at 73% of the current budget; Transportation at 83%.

We say we are not raising taxes but, of course, that is hogwash. What we are doing is raising property taxes: that is our answer to Property Tax Reform.

We also voted in the Ways and Means subcommittee yesterday on reports for the Norton, Winfield, Hutchinson, Ellsworth, and Lansing correctional facilities. These budgets resulted in a reduction of numerous positions in those institutions including many security positions. In each report that we wrote and approved yesterday, we made a statement expressing real concern for the decisions we had to make. Let me quote one such statement:

"The Senate Subcommittee expresses concern that the policy of leaving security positions vacant in order to generate salary savings is detrimental to the safety and security of the institution and of the general public."

But we did it. We did it to what may well be the best managed agency in the state. We did it despite the probability of Sentencing Guidelines that would lessen the

population of our prisons by decreasing the number of minimum security inmates--while increasing the number of maximum security inmates. We hope that most of the reductions are not in security personnel, but in support personnel. Let me remind you, however, that Yorkie Smith did not leave that institution because of a problem with security guards. He left that institution because of a problem with staff decisions. And let me remind you that the new Victims Rights Programs do not depend on security personnel. They depend on staff.

For the past three weeks I have been working on the subcommittee for Osawatamie, Larned, Rainbow and Topeka state hospitals. These institutions face critical problems, primarily due to a dramatic change in payments from insurance. There are several reasons for this: more people unable to afford insurance, larger deductables, and HMOs and their review panels. These and other factors have caused fee collections to plummet--they are below 50%. These institutions are being budgeted on the basis that these fees are collected. But they are not collected and they won't be. A typical hospital is \$766,000 below budget. Those were funds that were supposed to be available and expended.

Within months, each of these institutions will be visited for accreditation review. They are in serious jeopardy. What do we do if they fail these reviews and lose federal

funds, in addition to this insurance short fall? Will we shut the doors? Certainly not. We will spend a great deal of money getting them re-accredited; just as we did last time.

Yesterday morning our subcommittee heard the Community Mental Health Services budget. We discussed the programs that we had promised, programs whose very purpose was to eventually reduce our costs. I firmly believe in these programs. But I know that if we stay within current revenues they will be destroyed. Many of those people who presently are not institutionalized, who have been able to leave institutions because of these programs, will be re-institutionalized. And they will be put into facilities which, in my opinion, will have problems justifying their current population.

We have not even looked yet at the SRS budget, much of which is mandate controlled. Let me give you an example of one such mandate. The pregnant woman/kids program in 1989 served about 1400 people at an annual cost of about \$2,000 each. In 1992, because of mandates, it will serve 12,500, at about a \$20 million increase.

Under the present resources of the SRS budget, General Assistance will be eliminated--and we are being sued on this. MediKan will be eliminated, on which we are being

sued. Optional medical services (AFDC, Children's Assistance) will be eliminated. And we are also being sued on the foster care program. For your information, the legal fees resulting from these suits are mandated by federal law and we are going to have to pay them--some several hundred thousand dollars.

We have spent two years now enacting stringent budgets: last year we eliminated whatever fat there was. Then, in the last hours, after all the agency budgets were in place--we cut them 1.75%.

We can all make our speeches at home about how we will run this state like a business and how we will reduce budgets. But I believe there is no more fat to trim. Everybody here knows those budgets have been cut to the bone. We can seek election on a platform of no new taxes. But my message is: there will be new taxes. Everybody here knows there will be new taxes.

Ultimately, and perhaps involuntarily, we will be forced to make responsible decisions.

We are not deciding whether there will be new taxes. We are deciding what manner of taxes will be imposed: that is, which segment of our Kansas population will pay these new taxes.

We have very few real sources: will it be property taxes, excise taxes, service taxes, income taxes?

We must ask: which makes the most sense? What is the best tax structure? Where is the most potential revenue? Which taxes are the most equitable?

This is not fun being here with every element of Kansas citizenry to be touched by exemptions, income and services, all yelling "foul!"

It is not fun, facing organized, well-funded, intense and powerful special interest groups threatening all manner of disaster should **they be affected.**

It is not fun going home to a constituency that wants continued services, even expanded and improved services --with no new taxes.

It is not fun spending hours upon hours working on these budgets when many decisions are mandated and beyond our control. For your information, the 101st Congress just added 20 new mandates to the states. So we are still losing ground there.

We are not lone rangers: there are a lot of states that are in a lot of trouble. To create essential revenues, six

states now tax virtually all services--and three of those states tax professional services. Many other states are now looking at expanding taxation on services.

Two or three weeks ago many of us in this room were at a meeting where we heard the president of a large, national organization tell us what a disaster taxing services has been in Massachusetts. His description of how service taxes had caused an exodus of businesses sounded much like Saddam Hussein's retreat. I checked into that through Legislative Research. What this man said about Massachusetts is simply not true.

The fact is that except for some utility services and communication services, that whole program in Massachusetts is on hold. In July, the Massachusetts legislature made a proposal to encompass some 600 services, including engineers, architects, accountants and lawyers. The present governor ran against those taxes and said he would block them. He's been trying to do that and, strangely enough, hasn't been able to get it done. I think it most interesting that powerful groups fighting against these taxes got the issue on the ballot, but then the people voted to not revoke these taxes on services.

I've talked with dozens of opponents to Senate Bill 156. I am aware that there are problems with taxing some

professional services. We included attorney fees because we would have heard screams of dismay if we had not. I am convinced that architects, engineers, CPAs and attorneys do have a unique problem. Nevertheless, I am sure that a simplistic approach can be resolved so that professional fees are included in the tax loop. But the biggest complaint I hear is not against the tax itself, but against collecting that tax. They don't want the bureaucracy, the expense, they don't want the time, the nuisance or the audits. And I don't blame them--I wouldn't either. Service entities don't want any of those things, but neither do the grocers, the druggists, or the department stores--neither do any of the thousands of merchants that now have that responsibility. So, if having to collect, account and remit the tax is a good basis for not imposing it, we need to figure out some magical collection method for everyone involved.

There is, certainly, room for modification in this bill. We would not pretend that this is a perfect bill. Perhaps this bill is too ambitious. Perhaps some of these exemptions do not represent favoritism. There may be, in fact, some exemptions that generate more dollars than would be created by taxing them.

Perhaps we should return these revenues to car owners--that's a simplistic way of doing it. We can change that

assessed valuation by statute--we don't need a constitutional amendment.

Perhaps we should submit the taxing of certain professional services to an interim study.

Perhaps we will need more of these revenues in the general fund than we have here outlined.

But there is one certainty: We will increase taxes. This bill needs to be worked, worked immediately and worked intensely. This body must make a profound decision. Are we taxing the best resources, is our present tax system equitable, does it make sense?

Should we continue stacking on to our present narrow state sales tax? Consider that in 1960, sales tax revenues nationally represented 69¢ per \$100 of personal income. In 1988, sales tax revenues represented 56¢ per \$100 of personal income. The same sales tax, but with an 18% revenue reduction. Why? Why is it less effective? There are two reasons. The first is the number of exemptions--many have been put in place in the last 28 years. Secondly, the fastest growth in consumption is not in sales of tangible goods, but in the service sector. The largest industry that we have in Kansas is services.

Yet, we have a sales tax base that leaves all of those services and exemptions out of the loop. We continue to compound a disproportionate burden of taxes on Kansas property owners. SB 156 provides an opportunity to put our tax system into balance. Let's do it now.

KANSAS
ASSOCIATION



OF
SCHOOL
BOARDS



5401 S. W. 7th Avenue Topeka, Kansas 66606
913-273-3600

Testimony on S.B. 156
before the
Senate Committee on Assessment and Taxation

by

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

February 20, 1991

Mr. Chairman and members of the Committee, we wish to express our appreciation for the opportunity to appear before the Committee to present the views of the members boards of education of the Kansas Association of School Boards on behalf of S.B. 156. It is becoming more apparent each day that if we are to achieve any measure of school finance funding equity during this legislative session, then additional state funding will be necessary.

Senate Bill 156 offers a mechanism which will move toward providing the funding necessary to allow us to return to a school finance distribution formula based on equity principles. The provision of S.B. 156 which requires the proceeds of the School District Ad Valorem Tax Reduction fund to be distributed through the School District Equalization Act is a giant step forward over those measures which would provide for universal reductions in property tax regardless of present burden.

2-28-91
ATT 3-1

We would also express our willingness to be flexible in the means by which the funds are raised in order to create this new funding. We are hopeful that members of the legislature will show similar flexibility, so that we may raise the necessary funds and develop the equitable distribution method that will allow us to provide for equal educational opportunity for all Kansas school children.

Once again, we appreciate the opportunity to express our views to the Committee and I would be happy to answer any questions.



CITY OF KANSAS CITY, KANSAS

DAVID T. ISABELL
City Administrator



EXECUTIVE CHAMBER
ONE MCDOWELL PLAZA

KANSAS CITY, KANSAS 66101
PHONE (913) 573-5030

February 28, 1991

Senator Dan Thiessen
Chairman, Senate Committee on
Assessment and Taxation
State Capitol, Room 519-S
Topeka, Kansas 66612

Dear Chairman Thiessen and Members of
the Senate Assessment and Taxation Committee:

The City of Kansas City, Kansas appreciates the opportunity to appear before you this morning in regard to Senate Bill 156.

Kansas City, Kansas is very concerned about the impact of reappraisal and classification on the taxpayers of Kansas City and Wyandotte County. The city believes that the exemption of merchants' and manufacturers' inventories from the tax rolls has played a significant role in causing very large tax increases for many commercial and residential property owners. In Wyandotte County 14%, or \$64.8 million, was removed from the tax base due to the inventory exemptions. The other classes of property owners are therefore forced to make up for this shrinkage of the tax base through higher property taxes. Many of our citizens are low-income or senior citizens on fixed incomes, and they cannot afford even modest increases in their tax bills. Also, many commercial property owners have seen tax bills increase anywhere from 75% to over 500%. Such increases will have severe negative impacts on many businesses, and some will have to close or move across the state line.

A number of changes have occurred over the past decade in the fiscal relationships between the federal, state, and local levels of government. Federal funding to local governments has decreased significantly since 1978. In that year, Kansas City, Kansas, received \$16.5 million from federal revenue sharing, the Comprehensive Employment and Training Act (CETA) program, Community Development Block Grants (CDBG), and other grants-in-aid. For fiscal year 1991, Kansas City, Kansas, has been allocated \$1.973 million for the CDBG program, while the other programs listed above have been phased out by the federal government. That drastic reduction in federal funds has been compensated for by a reduction in some services as well as a reduction in employees (the city has 156 fewer employees than it had in 1984).

2.28.91
A.T. 4-1

Senator Dan Thiessen
February 28, 1991
Page 2

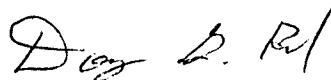
The reduction has also forced the city to look for alternative revenue sources, so local license fees and occupational taxes have been increased as well as an increase in the local sales tax (voters in 1983 approved the maximum general sales taxes allowed by state law).

At the state level, local units were hit (as were state agencies) through action by the Legislature which passed decreases in the Special City and County Revenue Sharing Fund and the Local Ad Valorem Tax Reduction Fund. Also, over the past few years sales tax revenues have stagnated showing little or no growth in our city.

The City of Kansas City and other Kansas local units are running out of options in terms of enhancing our revenues. However, tax relief could be provided by enacting one or more of the following: a cessation of the 10% general fund transfer set aside for highways, earmarking it for local tax relief; dedication of the new one-quarter cent sales tax to local tax relief; removal of certain sales tax exemptions to boost local revenues; adjustment of the state school aid formula to relieve the local property tax for school districts; and, dedication of all lottery and parimutuel revenues to local property tax relief. Further, the city strongly urges the Legislature to consider alternative sources of revenue which would allow local units to reduce their over-reliance on the unpopular property tax.

Senate Bill 156 provides for the property tax relief which local governments and communities need, thus the City of Kansas City, Kansas supports this bill.

Respectfully submitted,



Douglas G. Bach
City Administrator's Office

DGB/ms