

Approved Saturday, May 11, 1991  
Date

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./~~pm~~ on Tuesday, April 9, 1991 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

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

Conferees appearing before the committee:

Charles L. Stuart, Legislative, Liaison, United School Administrators of KS.  
Kay Coles, KS-National Education Association  
Jacque Oakes, Schools for Quality Education  
Bob Corkins, KS Chamber of Commerce and Industry  
Bernie Koch, Wichita Area Chamber of Commerce  
Christy Young, Vice President, Topeka Chamber of Commerce  
Warren Parker, KS Farm Bureau  
Jim Maag, Senior Vice President, KS Bankers Association  
Jim Turner, President, KS-Nebraska League of Savings Institutions  
Kent Hurn, Superintendent, Seaman Schools  
John McDonough, a taxpayer from Lenexa

Chairman Dan Thiessen called the meeting to order at 11:40 a.m. apologizing for the delay, and he said we will continue with hearings on HB2031.

HB2031: Substitute for HB2031 as amended: AN ACT relating to taxation; concerning individual and corporation income tax rates and financial institution privilege tax rates; concerning personal exemption and standard deduction amounts of individuals; exempting military retirement benefits from income taxation; providing for the disposition of certain state revenue source enhancements; establishing the state school district finance source enhancements; establishing the state school district finance fund.

**The following conferees are proponents of HB2031.**

Charles L. Stuart, Legislative Liaison, United School Administrators of KS. said they pledge support for a combination of tax proposals which include increased income and sales tax. He said, the increased revenue could be used to bring about property tax relief through increased state funding of public education, kindergarten through grade twelve. He said, they believe Substitute for HB2031 which increases income and privilege tax rates coupled with its special provision establishing a State School District Finance Fund is a step in the right direction in decreasing the reliance on property tax for funding education. (ATTACHMENT 1)

Kay Coles, representing Kansas-National Education Association said they support several school programs which help teachers with over-crowded rooms and under-privileged children.

She said, it is for those programs and those children that KNEA rises in support of HB2031 not only do they believe this source of revenue, dedicated to education funding, is essential to the maintenance of our public education system, they believe income tax is a fair and progressive means of raising funds to offset increases in local property taxes. She urged the committees support for HB2031. (Attachment 2)

Jacque Oakes, representing Schools for Quality Education said rural schools are very concerned about receiving more money into state aid, but the very core of the solution to our problems for this year is the "100% hold harmless." She said, the school finance formula passed in SB26 which took the income in district wealth from 100% to 24% has been and will continue to be very damaging to our rural schools. The "hold harmless"

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

room 519-S, Statehouse, at 11:00 a.m./p.m. on Tuesday, April 9, 1991.

would at least be a cushion for this year to allow them to make preparations and plans for following years. She urged the committee to favorably pass HB2031. (ATTACHMENT 3).

Bob Corkins, said KCCI supports increases in either (or both) state income tax rates or sales tax rates which are necessary to achieve a balanced state budget, and he said, they also support an increase in the state's share of funding for elementary and secondary education--up to 50% of their total operating costs.

He said, the motivating concern behind all of KCCI's efforts regards the effect which government spending and taxing has upon Kansas' economic development. This analysis will always boil down to the impact which government policy has upon jobs in this state. Consequently, they oppose Sub.HB2031 on this basis. (ATTACHMENT 4-a, b, & c)

**The following conferees are in opposition of HB2031**

Bernie Koch, Wichita Area Chamber of Commerce said the Wichita Chamber has no position on the changes in individual income tax rates. He said, their position has been the same for the last 4 years in supporting a reduction in corporate tax rates in Kansas.

He said he finds it hard to believe that the House has sent a bill to the Senate, a corporate tax increase when just a few sessions ago they sent you a corporate tax reduction attached to another bill. Some of the same representatives who voted for this increase argued 2 years ago that a decrease would help businesses hit hard by reappraisal and classification. He said, for many years, KS had the top corporate rate in the region, and last year, Nebraska raised its rate to slightly higher than KS. This corporate increase would put KS on top again. (ATTACHMENT 5)

Christy Young, Vice President, Topeka Chamber of Commerce said they oppose HB2031 in its present form. The income tax rate increases in this bill are too high and would be detrimental to business and industry in Topeka and Shawnee County.

He said, their board recommends an increase in the sales tax rate up to 1%, and a surcharge on income taxes up to 5%, as long as budgets are scrutinized and efficiencies are implemented.

He said HB2031 needs to be amended and the rates adjusted for a smaller increase. If this change is made and is coupled with a comparable sales tax increase and the dollars are returned, as much as possible, to the counties from which they were collected, he said, their support will be there. (ATTACHMENT 6)

Warren Parker testifying for Paul Fleener, KS Farm Bureau said Sub.HB2031 begins with the laudable goal of utilizing revenue and providing "revenue to unified school districts to reduce their reliance on revenue received from the levy of property tax". He said, the legislation is flawed by the way it calculates "District Wealth," and that situation is compounded by seeking to appropriate the bulk of the money generated by Sub.HB2031. (ATTACHMENT 7)

Jim Maag, Senior Vice President, KS Bankers Association said their specific concerns are centered on Section 2 of the bill which changes the rates for the privilege tax paid by banks. He said, if enacted in its present form, the Department of Revenue projects that KS banks would pay an additional \$2.96M in privilege taxes in 1992.

He said the KS banking industry has always been willing to pay its fair share of the tax burden and it always will. He said, what they are not willing to do is endorse a tax increase when it has not been shown convincingly that such an increase is needed. They believe the income tax, sales tax, and classification issues must be addressed as a package. He urged the committee to postpone action on this measure until it has been shown conclusively that additional tax revenues are needed. He said, if that proves to be the case, then a more comprehensive tax package could be developed. (ATTACHMENT 8).

Jim Turner, President, KS-Nebraska League of Savings Institutions said the provisions of Sub. HB2031 focus only on assessing individual taxpayers, corporations and financial institutions for the funding of the State's budget. He said, the League supports a broad based tax structure to fund units of government, and Sub.HB2031 does not meet such a criteria.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,

room 519-S, Statehouse, at 11:00 a.m./~~p.m.~~ on Tuesday, April 9, 1991

He said, increasing privilege taxes to savings and loan institutions at this time is very troublesome. The S&L crisis of 1988-89 has resulted in a reduced number of institutions, from 67 to 36 in KS. He said, the cost includes increased deposit insurance premiums, capital requirements and supervisory costs.

He said, increasing the privilege taxes on their member institutions at this time adds to the difficulty of meeting capital requirements and housing finance needs. He urged the committee to report Sub. HB2031 unfavorably for passage. (ATTACHMENT 9)

Kent Hurn, Superintendent, Seaman Schools in Topeka said he **is testifying in support of HB2031** and he said, he believes most school people would favor a mix of taxes that would bring the percentage of property taxes collected into a similar percentage with income taxes and sales taxes, and he said he felt, HB2031 seems to have enough support to warrant consideration immediately. (ATTACHMENT 10)

John McDonough, a taxpayer from Lenexa submitted testimony, stating he would not read it but is opposed to any tax increases. (ATTACHMENT 11)

Chairman Dan Thiessen concluded hearings on HB2031 and adjourned the meeting at 1:15 p.m.

GUEST LIST

TUESDAY

COMMITTEE: SENATE  
ASSESSMENT & TAXATION

DATE: April 9, 1991

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Kent Hurn	901 Lyman Rd, Topeka	SEAMAN VSI/345
CHUCK STUART	TOPEKA	U.S.A.
GERALD HENDERSON	TOPEKA	USA of KS
John Hein	Topeka	Moim & Ernst
MARK A. BURGART	TOPEKA	REVENUE
STEVE STOTT	"	"
Terry Coon	Meriden	"
Dan Haas	Overland Park	KCPL
BOB CORANT	TOPEKA	KCCU
John D McNeal	Topeka	Soll
Dan Linn	Topeka	A F S K
Kathy Jyn	"	Kans Bankers Assn
Chuck Stoner	"	"
Bob Corkins	Topeka	KCC-I
John McDonough	Topeka	citizen
Lee Liber	Topeka	KLA
Art Brown	KC Mo	KS 100 deans
George Barber	Topeka	Ks Consulting Engrs
Wright Huggins	Topeka	Northern Bell Co
John Huggins	Topeka	Northern Bell Co
Mike Gilbertson	Wichita	Kansas Credit Union League
Jack Wright	Topeka	Ks Credit Union League
John Baker	Topeka	4th Enrollment USAs
Alvin Aker	Manhattan	Ks. Farm Bureau
Lynn Rundle	Manhattan	Ks. Farm Bureau



GUEST LIST

COMMITTEE: SENATE ASSESSMENT & TAXATION

DATE: TUESDAY 4-9-91

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
TREVA POTTER	TOPEKA	PEOPLES NAT. GAS
Ron Wilson	Overland Park, KS	Sun Newspaper
KAREN FRANCE	TOPEKA	KAR
Trudy ARON	"	AIA KS
JEFF SONNICH	"	KNLSI
JIM TURNER	"	"
Steve Jones	Wichita	Boeing
DENNY KOCH	TOPEKA	SW BELL
BRAD SWOOST	Topoka	Black & Veatch
Ronald Mussel	"	SHRFF & Co. 2
Mike Rees At	"	AT+T
FRANCES KASTNER	TOPEKA	Ks Food Dealers Assn
J.C. ANDERSON	TOPEKA	KSCPA
SUSAN SOMERS	Wichita	KSCPA
Mary E. TURKINGTON	TOPEKA	Ks Motor Carriers Assn
Jim McBride	TOPEKA	Observer
Jacqueline Oakes	TOPEKA	SOE
Harriet Lange	"	KAB
Mark Tallman	TOPEKA	KASTB
Wendell STROM	TOPEKA	AARP - CCTF
Thomas McBride	Lawrence	observer
Alan Steppat	TOPEKA	Pete McGill & Associates
Jim May	"	KBA
Bernice Koch	Wichita	Wichita Chamber
Christy Young	TOPEKA	TOPEKA Chamber of Com





## SUBSTITUTE FOR HB 2031

April 8, 1991

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

Mr. Chairman and members of the Committee: United School Administrators appreciates the opportunity to speak in support of Substitute HB 2031. United School Administrators is an umbrella organization consisting of membership from nine school administrator organizations in Kansas. These member organizations are Kansas Association of Elementary School Principals, Kansas Association for Supervision and Curriculum Development, Kansas Association of Secondary School Principals, Kansas Association of School Business Officials, Kansas Association of School Administrators, Kansas Association of Special Education Administrators, Kansas Council of Vocational Administrators, Kansas School Public Relations Association, Kansas Association for Middle School Administrators.

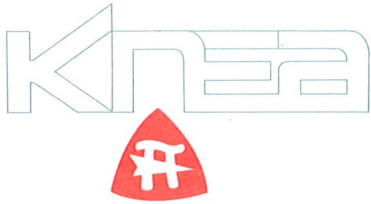
Several weeks ago, United School Administrators in conjunction with a number of other educational organizations, pledged support for a combination of tax proposals which included increased income and sales tax. Revenue from these new taxes could be used to bring about property tax relief through increased state funding of public education, kindergarten through grade twelve. We believe Substitute for HB 2031, which increases income and privilege tax rates coupled with its special provision establishing a State School District Finance Fund, is a step in the right direction in decreasing the reliance on property tax for funding education.

We urge your favorable consideration of Substitute HB 2031.

subb2031.bsm

*H-9-91  
ATT. 1*





Testimony before the  
Senate Assessment and Taxation Committee  
HB 2031  
April 8, 1991  
Kay Coles  
Kansas-NEA

Thank you Mr. Chairman. Members of the committee my name is Kay Coles and I am here today representing the 24,000 members of Kansas-NEA. I appreciate the opportunity to share with you our thoughts on HB 2031.

But first I would like to share with you some examples of what is happening in our public schools. Some are good, progressive activities; some are not.

\* A third grade teacher I know here in Topeka in an inner city elementary school has 34 students in her class. Most are minorities. Only 3 have both parents at home. She has no paraprofessional and no teaching aide. She has taken her own children's used clothing to school to enable her students to have clothes on their backs. She is doing a good job, the best she can, and she is reaching some kids. She knows she's not reaching them all because she does not, with her class load, have the time she needs to reach each child.

\* A kindergarten teacher in Wichita called me last year and wondered if we could help. She had 36 children in her kindergarten class and 18 of them had English as a Second Language. She did have the assistance of an aide, but stated she felt more like a babysitter than a teacher.

\* In Manhattan, two schools have received national acclaim for their work with students, their innovative curricula, and their high quality staff. Those schools are Northview elementary and Amanda Arnold elementary. What is occurring in these two schools is revolutionary and it's working. The staff, parents, and administrators are working together to design the kind of learning environment that meets the needs of the children in those schools. It is unique because the education professionals have the time to develop and try new ideas. They have help in that the resources they need are available.

\* My commission group at KNEA met recently, and one of the brightest, most energetic, and professional teachers announced that she is not going to be on the commission any longer. She has decided to go to law school and has been offered a slot, and scholarships, at five different law schools. She is going to leave teaching because she is frustrated, angry that she does not even have the educational materials she needs to teach her class (she pays for reproductions out of her own pocket), tired of the endless road blocks being put up every time she turns around, and tired of those outside education trying to tell her how to do the job she has trained and studied to do.

\* Several schools have instituted morning breakfast programs -- and extended them to Saturdays -- to feed those children who do not have food at home. Educators know that hungry children are not as attentive, and are often uninterested in learning.

I share all of this information knowing that your primary concern today is with HB 2031, the bill which raises approximately \$120 million in income taxes.

I share this information because whatever you do will have an impact on each and every person and program that I have discussed.

Without a source of state revenue to help fund our schools, important programs are going to be in jeopardy. Children who need those programs will be in jeopardy.

It is for those programs and those children that KNEA rises in support of HB 2031. Not only do we believe this source of revenue, dedicated to education funding, is essential to the maintenance of our public education system, we believe income tax is a fair and progressive means of raising funds to offset increases in local property taxes.

Without any increase in taxes this year, the effects of SB 26, the school finance bill, will be felt most deeply by children and teachers. Local school boards, in order to absorb losses in state funding and fearful of raising mill levies will most likely turn to elimination of programs and teaching positions.

(I have attached to my testimony a copy of the House action on SB 70, the school funding bill, in conjunction with action on SB 26. You can see the benefits of having available the revenue raised by HB 2031.)

Many calls for education reform have been heard throughout this legislative session from legislators and from the business community.

But reform will not occur if our schools are strangled, if teachers must try to manage classrooms with an increasing number of students who need individualized attention. Reform will be nearly impossible if schools do not have resources to provide new textbooks, instructional materials, or access to technology.

We are on the path to fundamental changes in our education system. The outcomes-based system being pursued, and soon to be implemented, has the potential to have a tremendous impact on our schools. But, as with business, an investment must be made in order to get the return being sought.

However, if massive budget cuts in education are ahead, reform is a thing of the past, and we will have once again turned our backs on the one true investment in our future....our children.

It will be hard to see, because, as always, school will open next fall and children will march into their classrooms. But you know, and we will know, that we will not be able to do the best job we can do.

And in 12 or more years you will again be asked to pay the price -- whatever it costs to attempt to rescue a lost generation.

We urge your support for HB 2031.

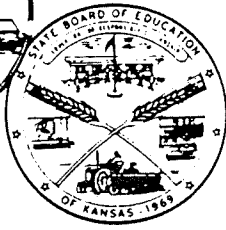




# Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103



(913) 296-3201

April 4, 1991

FROM: State Department of Education and  
Legislative Research Department

SUBJECT: 1991 Senate Bill 26 As Approved by House

Attached is a computer printout (L9148) which estimates the amount of state aid (Column 15) that each school district would receive under a proposed school finance plan. The property tax estimates for 1991-92 for individual school districts have been included in this printout (Column 18) but should be used cautiously for the following reasons.

1. The Supreme Court has recently ruled on the utility inventory case which will reduce anticipated property tax revenue for many school districts.
2. The federal courts recently approved a settlement ratio on railroad valuations which will reduce anticipated property tax revenue for many school districts.
3. The State of Kansas recently changed their policy on the computation of motor vehicle tax which could cause a decrease in motor vehicle revenues.
4. As a result of classification/reappraisal, some counties are still experiencing a substantial number of appeals on valuations.
5. There is a wide variation in general fund cash balances due to property tax problems in some unified school districts.

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

## GENERAL FUND MINIMUM MILL RATE EXPLANATION

The Senate Education Committee amended and approved 1991 Senate Bill 26 reducing categorical aid (transportation, food service, bilingual, inservice, driver training, parent education, income tax rebate) for specific school districts until the general fund mill rate equals 3/5ths of median general fund mill rate for the state. This law would also authorize school districts to increase their budget authority due to loss of categorical state aid except for the income tax rebate. The maximum loss is the categorical aid. The attached computer printout does not take this provision into account due to a lack of information.

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

	Estimated Current Law 1990-91	S.B. 26 As Approved by House 1991-92
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	\$ -----	\$ 1,719,871
	-----	24,911
TOTAL	\$ 1,647,407	\$ 1,744,782
General State Aid Basic	\$ 543,370	\$ 604,099
Additional Guarantee	1,484	16,279
SUBTOTAL	\$ 544,854	\$ 620,378
Special Provision for Appeals Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	1,066(e)	0
	0	13,022
TOTAL, General State Aid	\$ 545,920	\$ 633,400
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate	189,700	208,600
TOTAL, General Aid, SDAVTR, & Rebate	\$ 735,620	\$ 842,000
Transportation Aid	47,615(d)	45,000(f)
GRAND TOTAL Increase over 1990-91	\$ 783,235	\$ 882,300 99,065
State Aid Ratio (b)	33.1%	36.3%
State Aid and Income Tax Ratio (c)	44.7%	48.3%
Est. Property Tax Increase	\$ 47,996	\$ (34,653)
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 83% entitlement

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

	Current Law	S.B. 26 Approved by House
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.	Same amount gen. st. aid & inc. tax rebate per pupil as 1990-91 provided USD received gen. st. aid in 1990-91
Local Effort Rate	N.A.	5.785%
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, bilingual 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	Reduce cat. aid until gen. fund mill rate equals 3/5ths of state median or state aid is zero***

PREPARED BY: State Department of Education and  
Legislative Research Department  
Computer Printout: L9148  
Date: April 4, 1991

\*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.

\*\*\*Categorical aid includes transportation, food service, bilingual, inservice.

3-4

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

S.B. 26  
As Approved  
by House  
1991-92

	<u>Actual</u> <u>1990-91</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	633,400
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate (a)	189,700	208,600
Ratio of General State Aid and Income Tax Rebate to Budget	44.7%	48.3%
Est. Property Tax Increase (b)	47,996	(34,653)
Est. Property Tax Rate Increase	3.4 mills	(2.5 mills)
Est. Percent Increase in Teacher Salaries (b)	4.4%	5.4%**

General Assumptions

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

(a) Based upon the current law

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

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

<u>FTE</u> <u>9-15-86</u>	<u>FTE</u> <u>9-20-87</u>	<u>FTE</u> <u>9-20-88</u>	<u>FTE</u> <u>9-20-89</u>	Est. FTE <u>9-20-90</u>	Est. FTE <u>9-20-91</u>
394,410.0	399,979.0	403,822.9	408,394.0	415,000.0	420,990.0

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

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

## COLUMN EXPLANATION

Column	1 - Estimated September 20, 1991, FTE enrollment	
	2 - 1990-91 estimated general fund budget per pupil	
	3 - 1991-92 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians	
	0-399.9 (use 200-399.9 category median)	\$ 5,215
	400-1,999.9 (use 200-399.9 category median with linear transition)	\$5,215 - 1.21625 (E-400)
	2,000-9,999.9 (use 2,000-9,999.9 category median)	
	Plus 4.4% of preceding year except for USD's whose BPP exceeds the 5th enrollment category median	\$ 3,269
	10,000 and over (use 10,000 and over category median)	\$ 3,702
	4 - 1990-91 estimated general fund budget	
	5 - 1991-92 estimated general fund budget utilizing budget controls of 1% - 3% plus 4.4% for 4th enrollment category not to exceed median of the 5th enrollment category	
	6 - Difference (Column 5 - 4)	
	7 - 1990-91 estimated general (basic) state aid	
	8 - 1990-91 estimated additional guarantee (grandfather clause)	
	9 - 1990-91 estimated income tax rebate	
	10 - 1990-91 estimated total state aid (Columns 7 + 8 + 9)	
	11 - 1991-92 estimated general (basic) state aid	
	12 - 1991-92 estimated school district ad valorem tax reduction	
	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 - <u>ESTIMATED</u> 1991-92 General fund mill rate	

COUNTY NAME DISTRICT NAME	M M	I--BUDGET PER--		GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				I--TAX RATE--I			
		EST ENROLL	% I 1990-91	1990-91	EST. 1991-92	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	EST 1990	EST 1991	
ALLEN	001																		
MARION VALLEY	D0256	335.0	4,598.23	3.0	1,586,368	1,633,982	47,594	817,193	0	108,096	925,529	781,065	0	121,217	902,332	-23,197	-2.01	45.27	53.58
IOLA	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	3,726,950	0	491,644	4,218,594	492,186	18.05	64.79	48.11
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	1,752,737	0	168,683	1,921,420	172,181	11.22	42.91	34.77
ANDERSON	002																		
CARNETT	D0365	940.0	4,173.09	3.0	4,166,000	4,290,973	124,973	1,825,999	0	334,072	2,160,071	1,770,361	0	374,923	2,145,284	-14,787	-0.48	49.31	55.26
CREST	D0479	305.0	4,950.82	3.0	1,510,000	1,555,299	45,299	981,712	0	53,695	1,035,407	945,142	30,072	60,261	1,035,475	68	0.01	44.43	51.93
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	2,192,217	0	202,810	2,395,027	310,551	16.04	63.78	43.69
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	2,826,652	0	781,330	3,607,982	584,305	16.74	64.23	47.91
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	853,644	281,684	259,272	1,394,600	-33,737	-0.88	42.01	46.75
SOUTH BARBER	D0255	318.0	5,381.14	1.0	1,641,249	1,728,314	87,065	366,382	0	96,433	464,815	223,956	150,206	110,470	484,632	19,817	0.94	48.27	52.79
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	523,442	47,470	93,210	664,122	52,897	3.61	49.32	58.77
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	1,202,769	140,918	180,133	1,523,820	858	0.04	41.60	43.12
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	3,521,473	0	1,438,447	4,959,920	465,674	5.19	48.57	52.05
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	1,594,790	0	252,469	1,847,259	64,575	2.67	43.54	45.19
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	3,299,872	0	753,998	4,053,870	614,511	15.36	57.57	50.90
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	1,538,520	0	91,044	1,629,564	114,291	10.54	33.15	29.38
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	2,652,682	0	376,073	3,028,755	385,841	12.65	61.29	52.50
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	1,991,109	0	147,419	2,138,528	112,996	8.32	58.58	56.47
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	1,867,329	0	176,453	2,043,782	225,181	13.15	44.25	37.53
REXINGTON-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	1,100,204	0	192,233	1,292,437	146,175	7.94	67.15	61.72
CIRCLE	D0375	1,280.0	4,149.79	1.2	5,264,009	5,376,958	112,949	2,126,843	0	375,314	2,502,157	1,773,456	330,775	421,209	2,525,440	23,283	0.48	42.97	45.19
ANDOVER	D0385	1,675.0	3,641.95	2.1	6,043,819	6,230,933	187,114	1,923,298	18,369	604,804	2,546,471	2,514,539	0	678,762	3,193,301	646,830	15.98	63.34	46.80
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	4,085,127	0	429,436	4,514,563	673,764	35.90	80.68	56.75
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	2,500,648	0	221,450	2,722,098	303,866	27.48	43.32	28.15
AUGUSTA	D0402	1,982.0	3,219.55	3.0	6,226,604	6,572,589	345,985	2,235,156	0	780,509	3,015,665	3,100,430	0	875,953	3,976,383	960,718	28.50	70.61	44.41
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	2,397,228	0	1,006,647	3,403,875	445,137	8.46	56.13	55.16
FLINTHILLS	D0492	225.0	5,663.15	1.0	1,294,029	1,306,970	12,941	474,999	0	48,775	523,774	487,903	0	54,739	542,642	18,868	1.74	52.28	51.31
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	1,028,330	0	155,179	1,183,509	52,069	2.32	43.74	44.67

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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--I				GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				I--TAX RATE--I	
		ENROLL	1990-91	INC	1990-91	EST.	DIFF	BASIC ADDITIONAL	STATE	TOTAL	BASIC ADDITIONAL	STATE	TOTAL	STATE	TOTAL	DIFF	MILL	EQUIV	1990
9-20-91	1990-91	INC	1990-91	1991-92	(5 - 4)	AID GUARANTEE	AID/	STATE/	AID	GUARANTEE	INCOME	AID	GUARANTEE	INCOME	AID	(14 - 10)	EQUIV	1990	1991
<b>CHAUTAQUA 010</b>																			
CEGAR VALE	D0285	197.5	4,290.27	3.0	830,167	872,749	42,582	390,180	0	47,322	437,502	399,496	0	53,109	452,605	15,103	1.88	37.04	41.91
CHAUTAQUA COUN	D0286	480.0	4,971.99	3.0	2,403,955	2,476,076	72,121	1,424,145	0	99,489	1,523,634	1,480,085	0	111,655	1,591,740	68,106	5.19	26.47	26.89
<b>CHEROKEE 011</b>																			
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	2,165,127	113,475	95,296	2,373,898	-1,966	-0.12	31.96	40.77
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	2,737,116	0	321,726	3,058,842	122,830	3.75	53.52	54.67
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	2,829,221	0	158,407	2,987,628	260,109	41.70	47.35	8.89
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	2,651,183	0	270,883	3,122,066	253,586	19.94	40.82	17.29
<b>CHEYENNE 012</b>																			
CHEYENNE	D0103	223.0	6,222.83	1.0	1,397,025	1,410,996	13,971	4,690	0	81,859	86,549	0	0	91,869	91,869	5,320	0.29	61.41	61.82
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	832,352	0	136,629	968,981	78,141	4.49	48.33	48.06
<b>CLARK 013</b>																			
MINNEOLA	D0219	185.0	5,388.17	1.0	1,058,775	1,069,363	10,588	267,168	0	68,498	335,666	125,821	113,285	76,874	315,980	-19,686	-1.56	44.63	47.67
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	120,851	120,851	7,159	0.29	48.24	48.39
<b>CLAY 014</b>																			
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	2,905,144	0	497,772	3,402,916	555,556	15.57	51.09	35.36
<b>CLOUD 015</b>																			
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	2,961,046	0	463,917	3,424,963	457,168	15.84	65.91	50.94
SOUTHERN CLOUD	D0334	253.0	5,305.02	1.0	1,371,347	1,385,061	13,714	605,467	0	72,086	677,553	610,777	0	80,901	691,678	14,125	1.36	38.60	38.17
<b>COFFEY 016</b>																			
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	1,420,500	0	154,685	1,575,185	39,863	3.17	46.67	49.59
BURLINGTON	D0244	889.3	4,845.78	1.0	4,207,590	4,352,148	144,858	0	0	226,739	226,739	0	0	254,465	254,465	27,726	0.06	7.31	7.63
LEROY-CRIDLEY	D0245	340.0	4,690.12	3.0	1,641,543	1,690,787	49,244	876,118	0	106,039	982,157	723,261	111,773	119,006	954,040	-28,117	-1.98	41.71	49.13
<b>COMANCHE 017</b>																			
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	129,839	445,337	145,074	720,250	-2,602	-0.08	47.32	48.28
<b>COLLEY 018</b>																			
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	1,051,644	0	92,750	1,144,394	134,377	12.16	48.76	43.83
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	1,205,387	0	140,800	1,346,187	177,624	23.34	74.26	58.73
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	3,489,276	0	1,017,513	4,506,789	735,834	13.71	66.99	62.75
ARKANSAS CITY	D0470	3,040.0	3,438.46	5.4	10,319,152	11,017,355	698,203	4,334,179	0	999,229	5,333,408	5,010,154	0	1,121,420	6,131,574	798,166	12.72	56.38	54.09
DEXTER	D0471	150.0	6,520.64	1.0	965,054	987,878	22,824	473,676	0	35,842	509,518	495,950	0	40,225	536,175	26,657	4.67	44.20	43.20
<b>CRAMFORD 019</b>																			
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	1,632,407	0	142,981	1,775,388	196,813	22.15	48.31	27.87
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	2,366,492	0	200,558	2,567,050	84,757	5.22	54.69	54.17
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	2,796,671	0	312,532	3,109,203	223,571	11.43	35.60	29.57
FRONTENAC PUBLI	D0249	485.0	4,495.12	3.0	2,164,400	2,245,535	81,135	1,325,319	0	133,658	1,458,977	1,473,758	0	150,003	1,623,761	164,784	19.08	40.11	26.35
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	3,813,806	0	1,444,187	5,257,993	752,588	13.52	60.36	57.27

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COUNTY NAME DISTRICT NAME	M #	(1) - BUDGET PER-			(2) - GENERAL FUND BUDGET				(3) - 1990-91				(4) - ESTIMATED 1991-92				(5) - TAX RATE-1		
		EST		%	EST.	DIFF	BASIC	ADDITIONAL	STATE AID/ INCOME	TOTAL STATE AID	BASIC	ADDITIONAL	STATE AID/ INCOME	TOTAL STATE AID	DIFF	MILL	EQUIV	1990	1991
		9-20-91	1990-91																
DECATUR	020																		
OBERLIN	D0294	610.0	4,524.71	3.0	2,705,779	2,842,875	137,096	977,306	0	178,699	1,156,005	1,209,766	0	200,552	1,410,318	254,313	11.14	47.93	40.77
PRAIRIE HEIGHTS	D0295	102.0	7,053.87	1.0	715,968	728,690	10,722	217,162	0	24,439	241,601	215,389	0	27,428	242,817	1,216	0.22	65.70	67.96
DICKINSON	021																		
SOLDON	D0393	318.0	5,967.57	1.0	1,894,705	1,916,666	21,961	907,967	0	90,762	998,729	984,399	0	101,861	1,086,260	87,531	8.46	54.82	45.51
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	2,787,464	0	539,579	3,327,043	402,178	13.18	61.68	51.41
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	2,276,612	0	274,261	2,550,873	91,244	2.73	54.68	56.75
RURAL VISTA	D0481	357.5	5,173.90	1.8	1,882,265	1,916,189	33,924	896,595	0	89,921	986,516	977,292	0	100,917	1,078,209	91,693	7.85	64.77	57.57
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	1,626,625	0	167,111	1,793,736	233,761	23.37	57.27	34.33
DONIPHAN	022																		
WATHENA	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	1,877,596	0	122,791	2,000,387	211,808	30.74	30.25	2.44
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	1,007,983	0	71,378	1,079,361	58,353	8.92	51.78	49.00
TROY PUBLIC SCH	D0429	372.0	4,814.12	3.0	1,803,000	1,857,089	54,089	1,164,728	0	97,833	1,262,561	1,317,827	0	109,797	1,427,624	165,063	27.56	37.10	10.86
MIDWAY SCHOOLS	D0433	190.0	5,730.77	1.0	1,103,746	1,114,784	11,038	398,791	0	54,106	452,897	486,764	0	60,722	547,486	94,589	12.56	55.94	40.03
ELWOOD	D0486	230.0	5,639.25	1.0	1,271,087	1,309,997	38,910	782,717	0	34,773	817,490	781,681	13,504	39,025	834,210	16,720	2.32	44.53	49.02
DOUGLAS	023																		
BALDWIN 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	2,569,110	0	331,810	2,900,920	388,355	18.80	63.13	48.85
ELSDORA	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	2,711,394	0	260,107	2,971,501	375,750	33.72	52.00	20.64
LAURENCE	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	3,914,166	0	4,990,348	8,904,514	1,138,032	3.81	62.93	64.27
EDWARDS	024																		
KINSLEY-OFFERLE	D0347	396.0	5,346.92	1.0	2,136,094	2,157,456	21,362	639,299	0	233,815	873,114	720,398	0	262,407	982,805	109,691	6.89	71.84	63.12
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	88,083	113,004	76,421	277,508	3,060	0.23	46.51	48.18
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	1,166,143	20,105	161,092	1,347,340	23,486	1.51	23.72	28.48
ELK VALLEY	D0283	180.0	4,822.07	3.0	952,358	980,929	28,571	662,261	0	29,700	691,961	628,663	0	33,332	661,995	-29,966	-6.30	46.17	63.55
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	715,559	135,641	121,160	972,360	-13,148	-0.78	43.23	45.58
VICTORIA	D0432	388.0	4,582.69	3.0	1,810,161	1,864,467	54,306	987,009	0	96,593	1,083,602	894,031	61,849	108,404	1,064,284	-19,318	-1.34	30.33	37.37
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	3,355,137	0	1,588,760	4,943,897	337,615	3.22	63.76	70.06
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	2,178,796	0	234,350	2,413,146	287,170	15.87	68.99	51.39
LORRAINE	D0328	492.0	5,830.06	1.0	2,850,900	2,897,073	46,173	189,522	0	152,521	342,043	179,563	0	171,172	350,735	8,692	0.25	64.14	65.48
FINNEY	028																		
HOLDEN	D0363	680.0	5,192.93	1.0	3,422,142	3,566,505	144,363	0	0	93,027	93,027	0	0	104,402	104,402	11,375	0.10	29.93	31.60
CARDEN 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	8,779,953	0	2,149,170	10,929,123	1,069,093	6.30	55.73	61.33
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	721,782	0	73,562	795,344	75,143	8.90	50.88	47.28
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	4,376,890	0	1,675,230	6,052,120	345,865	2.91	54.05	61.46
BUCKLIN	D0459	320.0	4,030.63	3.0	1,324,063	1,363,784	39,721	632,771	0	104,272	737,043	501,625	99,432	117,023	718,080	-18,963	-1.26	37.85	43.05

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COUNTY NAME DISTRICT NAME	M N	I--BUDGET PER--I				GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				I--TAX RATE--I	
		EST	X	INC	1990-91	EST.	DIFF	BASIC ADDITIONAL	STATE AID/	TOTAL	BASIC ADDITIONAL	STATE AID/	TOTAL	DIFF	EQUIV	1990	1991		
		9-20-91	1990-91	1990-91	1990-91	1991-92	(5 - 4)	AID GUARANTEE	INCOME	AID	AID	AID	AID	(14 - 10)					
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	2,379,479	0	160,947	2,540,426	227,209	14.48 50.20 41.66		
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	1,600,757	0	139,494	1,740,251	78,042	7.76 36.61 35.11		
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	2,170,326	0	263,255	2,433,581	257,280	17.55 61.97 52.76		
OTTAWA	D0290	2,280.0	3,164.04	7.4	6,973,550	7,747,850	774,300	3,119,420	0	710,696	3,830,116	3,981,033	0	797,603	4,778,636	948,520	23.19 56.79 51.44		
GEARY	031																		
JUNCTION CITY	D0475	6,855.0	3,259.82	5.7	22,345,402	23,616,298	1,270,896	13,113,124	0	1,176,669	14,289,793	13,234,916	0	1,320,558	14,555,474	265,681	3.29 45.11 63.03		
COVE	032																		
CRINNELL PUBLIC	D0291	151.5	7,118.87	1.0	1,021,558	1,110,864	89,306	265,316	0	44,946	330,262	353,197	0	50,443	403,640	73,378	9.03 66.61 70.05		
CRAINFIELD	D0292	188.0	6,667.58	1.0	1,250,171	1,266,041	15,870	354,481	0	59,793	414,274	338,408	9,779	67,105	415,292	1,018	0.10 61.57 63.31		
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	901,273	0	113,597	1,014,870	19,979	1.59 50.70 54.17		
GRAHAM	033																		
WEST GRAHAM-MOR	D0280	111.5	8,550.42	1.0	974,748	984,495	9,747	247,576	0	31,793	279,369	13,756	223,850	35,681	273,287	-6,082	-0.67 66.53 68.84		
HILL CITY	D0281	522.5	5,314.87	1.0	2,787,650	2,815,526	27,876	1,279,953	0	139,717	1,419,670	1,141,571	116,035	156,802	1,414,408	-5,262	-0.24 49.14 50.95		
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	542,655	542,655	59,128	0.28 24.85 26.34		
CRAY	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	1,143,536	0	194,922	1,338,458	27,302	1.26 45.09 45.79		
MONTEZUMA	D0371	190.0	6,263.36	1.0	1,221,356	1,233,568	12,212	311,352	0	87,308	398,660	242,450	47,925	97,985	388,360	-10,300	-0.95 69.26 71.68		
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	63,541	63,541	6,924	0.66 86.62 86.78		
INGALLS	D0477	260.0	4,848.34	3.0	1,260,569	1,298,365	37,816	531,978	0	57,786	589,764	526,901	0	64,852	591,753	1,989	0.17 50.10 54.26		
CREELEY	036																		
CREELEY COUNTY	D0200	353.5	4,770.38	3.0	1,750,731	1,803,251	52,520	137,693	0	123,603	261,296	95,184	17,791	138,717	251,692	-9,604	-0.37 43.46 46.68		
GREENWOOD	037																		
MADISON-VIRGIL	D0386	280.0	5,627.40	1.0	1,606,622	1,622,688	16,066	836,826	0	79,494	916,320	797,351	12,234	89,215	898,800	-17,520	-1.74 51.37 55.62		
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	1,965,171	0	253,222	2,218,393	84,722	3.87 54.09 52.45		
HAMILTON	D0390	110.5	6,412.90	1.0	708,625	715,712	7,087	273,260	0	22,660	295,920	179,992	90,496	25,431	295,919	-1	0.00 49.42 50.76		
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	206,865	206,865	7,414	0.18 43.26 44.92		
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	1,674,256	0	390,408	2,064,664	130,451	3.34 54.58 54.88		
ATTICA	D0511	220.0	5,117.83	2.9	1,148,953	1,182,475	33,522	544,674	0	59,250	603,924	430,353	94,952	66,495	591,800	-12,124	-1.11 49.82 55.56		
HARVEY	040																		
BURTON	D0369	285.0	5,446.19	1.0	1,519,486	1,567,685	48,199	794,113	0	75,831	869,944	809,505	0	85,103	894,608	24,664	2.59 50.22 53.60		
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	5,053,664	0	1,441,988	6,495,652	1,415,217	23.13 77.26 61.00		
SEDGWICK 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	1,521,184	0	170,273	1,691,457	222,010	34.38 51.39 16.66		
HALSTEAD	D0440	750.0	4,855.41	1.0	3,639,131	3,677,970	38,839	1,905,810	0	213,297	2,119,107	2,086,675	0	239,379	2,326,054	206,947	11.39 63.21 49.61		
HESSTON	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	1,925,834	0	292,545	2,218,379	147,099	7.32 58.83 57.80		

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COUNTY NAME DISTRICT NAME	#	I--BUDGET PER-1			GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				I--TAX RATE-I		
		EST	ENROLL	%	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	ESTI		
		9-20-91	1990-91	INC1	1990-91	1991-92	(5 - 4)	AID	GUARANTEE	AID/ INCOME	STATE AID	AID	GUARANTEE	AID/ INCOME	STATE AID	(14 - 10)	EQUIV1	1990	1991
<b>HASKELL</b>																			
	041																		
SUBLETTE	D0374	500.0	4,946.92	3.0	2,359,683	2,547,665	187,982	175,782	0	195,666	371,448	0	169,907	219,593	389,500	18,052	0.35	37.00	41.76
SATAHTA	D0507	370.0	6,107.90	1.0	2,282,522	2,305,348	22,826	0	0	148,667	148,667	0	0	166,846	166,846	18,179	0.20	21.09	21.07
<b>HODGEMAN</b>																			
	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	330,259	18,338	91,038	439,635	1,771	0.12	58.59	59.95
HANSTON	D0228	146.0	6,602.14	1.0	977,117	986,888	9,771	342,918	0	30,112	373,030	225,403	108,723	33,794	367,920	-5,110	-0.56	54.84	56.98
<b>JACKSON</b>																			
	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	1,597,560	0	95,441	1,693,001	173,353	23.08	42.35	19.34
HOLTON	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	2,980,441	0	303,829	3,284,270	586,874	38.24	64.73	36.36
HAYETTA	D0337	773.5	4,633.22	3.0	3,583,797	3,691,312	107,515	2,290,706	2,770	168,910	2,462,386	2,647,151	0	189,565	2,836,716	374,330	38.66	43.48	4.73
<b>JEFFERSON</b>																			
	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	1,545,054	0	127,572	1,622,626	174,115	24.19	39.49	17.44
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	1,557,359	0	110,611	1,667,970	127,731	15.40	43.23	28.12
JEFFERSON WEST	D0340	720.0	4,904.20	1.0	3,491,787	3,566,333	74,546	1,956,611	0	257,980	2,214,594	2,190,449	0	289,527	2,479,976	265,382	20.81	56.47	34.62
OSKALOOSA PUBLI	D0341	575.0	4,611.54	3.0	2,607,826	2,731,187	123,361	1,539,942	0	153,292	1,693,234	1,777,699	0	172,037	1,949,736	256,502	25.25	59.98	41.74
MCLOUTH	D0342	525.0	4,783.97	3.0	2,490,054	2,586,932	96,878	1,511,054	0	139,265	1,650,319	1,682,524	0	156,294	1,838,818	188,499	18.18	48.99	36.57
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	2,380,972	0	316,816	2,697,788	279,820	14.74	58.68	50.78
<b>JEWELL</b>																			
	045																		
WHITE ROCK	D0104	162.0	8,254.75	1.0	1,415,689	1,429,847	14,158	353,364	0	54,687	408,051	205,249	118,774	61,375	385,398	-22,653	-2.15	68.28	72.92
HANKATO	D0278	280.0	5,269.39	1.0	1,504,411	1,519,454	15,043	882,419	0	76,425	958,844	876,702	0	85,771	962,473	3,629	0.50	69.29	70.91
JEWELL	D0279	200.0	5,860.00	1.0	1,183,720	1,195,557	11,837	515,946	0	75,727	591,673	492,996	7,817	84,987	585,800	-5,873	-0.71	55.57	58.02
<b>JOHNSON</b>																			
	046																		
SOUTHEAST JOHNS	D0229	9,700.0	4,709.72	1.0	42,500,000	46,141,154	3,641,154	3,844,547	221,741	4,357,255	8,423,543	0	4,160,019	4,890,081	9,050,100	626,557	1.18	58.64	66.67
SPRING HILL	D0230	1,260.0	4,028.56	3.0	5,031,677	5,228,289	196,592	2,479,129	0	399,931	2,879,060	3,029,166	0	448,837	3,478,003	598,943	25.67	80.13	55.57
GARDNER-EDGERTO	D0231	1,622.5	3,881.09	1.0	6,297,069	6,360,038	62,969	2,114,896	0	665,337	2,780,233	1,402,756	631,511	746,698	2,780,965	732	0.01	63.03	63.76
DESOTO	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	2,796,705	0	509,367	3,306,072	321,431	7.20	62.04	60.03
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	21,601,104	0	6,578,688	28,179,792	3,094,459	7.12	67.04	70.84
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	44,304,236	44,304,236	998,226	0.68	39.79	43.96
<b>KEARNY</b>																			
	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	240,060	240,060	26,157	0.18	20.67	21.64
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	1,581	57,647	59,228	-2,017	-0.04	22.33	23.52
<b>KINGMAN</b>																			
	048																		
KINGMAN	D0331	1,085.5	4,365.25	1.6	4,707,925	4,812,749	104,824	1,287,170	0	377,252	1,664,422	1,029,021	222,522	423,384	1,674,927	10,505	0.20	50.60	52.81
CUNNINGHAM	D0332	321.0	6,458.23	1.0	1,992,364	2,093,822	101,458	228,537	0	79,834	308,371	0	231,403	89,597	321,000	12,629	0.46	47.35	52.04
<b>KIOWA</b>																			
	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	521,120	185,308	159,291	865,719	-4,626	-0.22	38.48	42.38
MULLINVILLE	D0424	95,010.5	4,544.18	1.0	948,976	1,011,714	62,738	47,279	643	29,077	76,999	0	48,688	32,632	81,320	4,321	0.34	67.79	74.63
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	116,135	254,569	52,029	422,733	-23,655	-1.87	61.20	64.98

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COUNTY NAME DISTRICT NAME	N	BUDGET PER-1			GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE-1		
		EST ENROLL 9-20-91	X 1990-91	INC 1990-91	EST. 1991-92	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	
LABETTE																			
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	3,658,589	3,779,490	0	379,158	4,158,648	500,059	18.36	50.07	33.15
LANE																			
HEARLY PUBLIC SC DIGHTON	D0468 D0482	108.0 397.0	5,559.67 4,980.21	1.0 3.0	708,444 1,947,263	715,529 2,036,459	7,085 89,196	31,559 601,609	0 0	79,718 127,739	111,277 729,348	0 641,814	21,773 0	89,467 143,359	111,240 785,173	-37 55,825	0.00 2.87	58.79 43.73	59.34 46.11
LEAVENWORTH																			
EASTON	D0419	628.0	4,414.50	3.0	2,763,475	2,855,478	92,003	1,414,401	0	143,999	1,558,400	1,600,313	0	161,608	1,761,921	203,521	14.54	56.94	45.69
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	5,272,861	0	1,728,948	7,001,809	433,063	4.60	56.60	64.69
BASEHOR-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	2,720,068	0	474,140	3,194,208	505,370	19.86	61.09	43.78
TONGANXIE	D0464	1,415.0	4,115.98	1.0	5,583,328	5,882,353	299,025	2,760,427	0	396,580	3,157,007	3,497,852	0	445,076	3,942,928	785,921	31.05	69.65	42.75
LAWSING	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	4,173,097	0	399,883	4,572,980	589,691	20.82	47.83	38.62
LINCOLN																			
LINCOLN	D0298	406.0	5,308.73	1.0	2,158,000	2,179,580	21,580	934,797	0	126,926	1,061,723	972,788	0	142,448	1,115,236	53,513	3.52	47.18	43.77
SYLVAN GROVE	D0299	213.5	4,819.19	3.0	995,162	1,059,765	64,603	449,634	0	50,302	499,936	482,779	0	56,453	539,232	39,296	4.42	46.46	50.75
LINN																			
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	1,649,306	0	89,533	1,738,839	104,667	15.41	44.35	26.83
JAYHAWK	D0346	526.0	4,823.07	3.0	2,534,523	2,613,042	78,519	1,311,658	0	111,771	1,423,429	1,478,110	0	125,439	1,603,549	180,120	11.64	50.17	40.96
PRAIRIE VIEW	D0362	815.0	4,883.02	1.0	3,965,986	4,019,458	53,472	25,771	0	201,340	227,111	0	2,239	225,961	228,200	1,089	0.01	32.93	33.51
LOGAN																			
DAKLEY	D0274	485.0	5,045.75	2.3	2,454,255	2,510,320	56,065	773,967	0	156,575	930,542	671,633	80,450	175,722	927,805	-2,737	-0.11	55.76	58.81
TRIPLAINS	D0275	117.0	7,284.48	1.0	845,000	860,806	15,806	5,253	0	29,404	34,657	0	1,983	33,000	34,983	326	0.03	66.29	68.31
LYON																			
NORTH LYON COUN	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	1,886,449	0	172,599	2,059,048	147,441	8.23	49.15	46.92
SOUTHERN LYON C	D0252	555.5	4,502.24	3.0	2,462,726	2,576,026	113,300	1,344,904	0	140,674	1,485,578	1,487,679	0	157,876	1,645,555	159,977	11.33	53.61	49.05
EMPORTA	D0253	4,680.0	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	7,266,334	0	1,984,874	9,251,208	1,382,296	15.59	64.37	59.53
MARION																			
CENTRE	D0397	297.0	5,468.17	1.0	1,684,744	1,701,590	16,846	768,240	0	73,994	842,234	716,453	12,503	83,042	811,998	-30,236	-2.39	32.72	37.64
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	1,179,501	0	129,963	1,309,464	61,810	5.32	62.19	56.76
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	1,551,602	0	207,761	1,759,363	177,316	11.73	50.58	45.09
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	1,653,493	0	229,553	1,883,046	189,371	10.51	53.31	45.08
GOESSEL	D0411	262.5	5,058.52	3.0	1,317,745	1,367,699	49,954	762,587	0	58,399	820,986	839,147	0	65,541	904,688	83,702	12.58	60.66	53.67
MARSHALL																			
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	1,871,193	0	409,246	2,280,439	239,122	8.84	54.60	47.93
VERMILLION	D0380	620.0	4,652.50	3.0	2,879,898	2,971,090	91,192	1,577,633	0	136,901	1,714,534	1,722,358	0	153,642	1,876,000	161,466	9.72	48.85	42.87
AXTELL	D0488	361.5	5,196.84	1.4	1,795,507	1,904,075	108,568	889,365	0	77,356	966,741	1,071,347	0	86,815	1,158,162	191,421	17.93	62.79	52.41
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	1,361,816	0	125,104	1,486,920	231,011	22.87	55.43	48.89

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COUNTY NAME DISTRICT NAME	#	BUDGET PER-		GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE-			
		EST	%	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	ESTI			
		ENROLL	INC														1990-91	1991-92	(5 - 4)
<b>MCPHERSON 059</b>																			
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	1,659,400	0	299,619	1,959,019	168,792	6.13	59.00	58.16
MCPHERSON	D0418	2,505.0	3,370.62	5.4	8,235,318	8,899,363	644,045	1,626,712	11,411	1,041,561	2,679,684	2,254,827	0	1,168,928	3,423,755	744,071	9.65	68.02	66.05
CANTON-CALVA	D0419	410.0	5,054.81	3.0	2,067,419	2,134,645	67,226	968,214	0	147,370	1,115,584	966,026	0	165,391	1,131,417	15,833	1.05	36.69	41.37
MOUNDRIIDGE	D0423	465.0	4,786.57	3.0	2,163,528	2,292,529	129,001	788,423	0	213,817	1,002,240	908,533	0	239,964	1,148,497	146,257	8.61	59.25	57.66
INIAN	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	1,163,503	0	134,895	1,298,398	71,325	5.05	49.40	50.70
<b>MEADE 060</b>																			
FOMLER	D0225	161.0	6,533.72	1.0	989,858	1,062,449	72,591	160,480	0	58,157	218,637	139,848	27,206	65,269	232,323	13,686	1.24	62.00	69.77
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	36,570	135,914	172,484	1,514	0.04	36.30	39.11
<b>MIAMI 061</b>																			
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	3,095,401	0	335,575	3,430,976	419,035	22.52	51.08	32.28
PAOLA	D0368	1,645.0	3,909.29	1.0	6,301,777	6,495,065	193,308	2,051,981	0	651,077	2,703,058	2,797,339	0	730,694	3,528,033	824,975	21.96	71.36	47.07
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	2,572,613	0	472,699	3,045,312	436,363	17.47	55.91	39.64
<b>HITCHELL 062</b>																			
MACONDA	D0272	560.0	4,873.06	3.0	2,616,915	2,695,420	78,505	1,166,446	0	138,746	1,305,192	1,339,472	0	155,712	1,495,184	189,992	12.37	58.71	48.39
BELOIT	D0273	810.0	4,523.15	3.0	3,664,200	3,774,126	109,926	1,541,564	0	287,396	1,828,960	1,847,656	0	322,540	2,170,196	341,236	14.24	52.08	38.15
<b>MONTGOMERY 063</b>																			
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	2,484,573	0	185,403	2,669,976	-2,893	-0.18	42.94	46.01
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	4,553,635	0	936,639	5,490,274	360,900	6.26	59.67	63.13
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	3,115,130	0	912,207	4,027,337	211,256	3.81	51.51	58.71
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	2,348,708	0	150,550	2,499,258	124,468	13.39	27.52	22.71
<b>NORRIS 064</b>																			
NORRIS 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	2,390,987	0	339,293	2,730,280	101,051	3.57	44.10	45.31
<b>NORTON 065</b>																			
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	86,553	86,553	9,431	0.13	20.13	20.85
ELKHART	D0218	583.0	5,104.84	1.0	2,868,920	3,005,884	136,964	632,194	0	199,276	831,470	53,541	585,072	223,644	862,257	30,787	0.72	41.86	45.30
<b>NEOHA 066</b>																			
SABETHA	D0441	1,022.0	4,383.56	2.7	4,480,000	4,602,138	122,138	2,329,745	0	337,659	2,667,404	2,582,460	0	378,949	2,961,409	294,005	12.56	56.83	46.01
NEOHA VALLEY S & B	D0442	401.0	5,740.91	1.0	2,249,862	2,325,126	75,264	903,778	0	162,574	1,066,352	1,019,042	0	182,454	1,201,496	135,144	9.76	34.93	28.56
	D0451	240.0	5,539.11	1.0	1,310,000	1,342,680	32,680	892,687	0	36,558	929,245	914,051	0	41,028	955,079	25,834	4.71	37.76	39.62
<b>NEOSHO 067</b>																			
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	3,030,174	0	292,051	3,322,225	337,193	15.96	51.11	40.23
CHARUTE 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	3,486,537	0	645,377	4,131,914	579,054	17.28	73.20	51.39
<b>NESS 068</b>																			
NESS 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	52,348	27,468	79,816	-11	0.00	50.18	51.16
SHOKY HILL	D0302	194.5	5,512.07	1.0	1,127,219	1,138,490	11,271	446,063	0	55,111	501,174	193,403	221,466	61,851	476,720	-24,454	-1.89	40.56	44.19
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	368,504	109,524	163,774	641,802	7,328	0.36	50.06	54.53
BAZINE	D0304	130.0	7,330.41	1.0	883,314	962,482	79,168	220,641	0	28,484	249,125	141,162	95,581	31,967	268,710	19,585	2.14	61.64	71.37

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COUNTY NAME DISTRICT NAME	N	1--BUDGET PER--			GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE--		
		EST ENROLL	%	INC	1990-91	EST. 1991-92	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV	ESTI 1990	ESTI 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	2,032,909	0	283,451	2,316,360	150,929	9.77	51.44	47.09
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	494,027	0	55,570	549,597	-38,767	-5.48	62.72	72.27
WEST SOLOMON VA	D0213	100.0	7,847.61	1.0	847,542	856,018	8,476	164,726	0	42,789	207,515	36,881	107,198	48,021	192,100	-15,415	-2.11	63.14	67.40
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	1,926,221	0	235,236	2,161,457	273,596	21.45	33.01	16.52
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	1,340,201	0	142,285	1,482,486	92,986	10.93	43.81	31.15
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	3,636,349	0	361,130	3,997,479	401,264	22.59	54.87	36.05
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	1,338,876	0	101,496	1,440,372	199,145	38.01	46.18	16.84
MARSH 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	1,090,140	0	71,528	1,161,668	-19,545	-3.13	52.26	65.69
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	1,226,085	0	184,099	1,410,178	159,407	11.29	56.79	47.80
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	1,480,003	0	188,857	1,668,860	196,168	10.19	44.15	35.64
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	1,477,793	0	113,698	1,591,491	131,058	11.00	39.00	32.84
PAINEE	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	1,723,322	0	474,159	2,197,481	71,582	1.95	51.55	53.56
PAINEE HEIGHTS	D0496	150.0	7,538.10	1.0	1,134,484	1,145,829	11,345	135,725	0	46,902	182,627	55,010	74,303	52,637	181,950	-677	-0.06	70.83	72.13
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	355,970	75,774	44,667	476,411	18,360	3.01	47.02	53.27
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	1,488,614	46,211	279,415	1,814,240	-7,988	-0.35	53.01	54.90
LOGAN	D0326	225.0	5,895.83	1.0	1,415,000	1,429,150	14,150	579,374	0	86,375	665,749	320,328	206,885	96,937	624,150	-41,599	-3.08	33.47	38.89
POTTAWATOMIE	075																		
WARREN	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	3,513,075	0	402,731	3,915,806	456,091	19.59	31.83	19.07
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	376,501	376,501	41,024	0.20	21.21	21.19
ONAGA-HAVENS VIL	D0322	444.0	4,965.82	3.0	2,204,825	2,270,947	66,142	1,314,779	0	97,431	1,412,210	1,453,953	0	109,346	1,563,299	151,089	14.56	71.19	59.68
WESTSHORELAND	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	1,996,249	0	157,056	2,153,305	352,532	35.20	89.96	43.68
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	2,030,934	0	630,071	2,661,005	531,883	13.02	45.56	38.70
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	492,884	189,053	70,451	752,388	13,367	0.61	46.23	51.20
RAVLINS	077																		
HERNDON	D0317	74.5	6,707.75	1.0	506,435	511,500	5,065	115,310	0	16,274	131,584	91,440	20,149	18,265	129,854	-1,730	-0.35	54.64	56.41
ATWOOD	D0318	492.0	4,893.47	3.0	2,449,180	2,522,655	73,475	1,108,946	0	142,696	1,251,642	1,221,189	0	160,145	1,381,334	129,692	7.82	66.06	61.12
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	5,082,891	0	2,584,368	7,667,259	1,281,652	9.44	75.66	72.13
NICKERSON	D0309	1,434.5	3,812.26	3.0	5,468,680	5,632,751	164,071	2,601,150	0	473,661	3,074,851	2,658,765	0	531,582	3,190,347	115,496	3.14	57.05	58.40
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	780,323	192,644	136,423	1,109,290	5,031	0.21	46.67	48.41
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	790,654	0	87,498	878,152	45,885	4.37	55.46	51.12
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	2,451,847	0	283,904	2,735,751	120,093	3.46	46.58	47.49

COUNTY NAME DISTRICT NAME	N	(1) (2) (3)			(4) (5) (6) (7)				(8) (9) (10)			(11) (12) (13)			(14) (15) (16) (17) (18)				
		EST ENROLL 9-20-91	BUDGET PER 1990-91	PER INC	GENERAL FUND BUDGET 1990-91				1990-91			ESTIMATED 1991-92			TAX RATE 1990 1991				
					EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EQUIV	EST	
					1991-92	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	AID/	STATE	(14 - 10)			1990	1991
									INCOME	AID			INCOME	AID					
RENO	078																		
BULLER	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	3,019,955	0	745,162	3,765,117	162,025	3.02	59.86	65.50
REPUBLIC	079																		
PIKE VALLEY	D0426	280.0	4,937.50	3.0	1,422,000	1,464,661	42,661	718,033	0	75,254	793,287	691,375	0	84,457	775,832	-17,455	-1.68	50.48	58.47
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	1,577,576	0	239,883	1,817,459	253,798	13.08	61.38	49.44
CUBA	D0455	128.0	7,014.63	1.0	968,019	977,700	9,681	277,573	0	37,133	314,706	337,289	0	41,674	378,963	64,257	10.41	74.91	62.25
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	1,662,361	0	196,613	1,858,974	143,213	10.16	46.89	34.77
CHASE	D0401	180.0	6,559.78	1.0	1,201,751	1,213,770	12,019	265,668	0	54,117	319,785	68,913	184,633	60,731	314,280	-5,505	-0.40	45.39	46.98
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	2,023,842	0	446,401	2,470,243	154,837	7.50	56.93	51.94
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	564,305	142,578	96,127	803,010	19,493	0.89	47.89	53.55
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	1,695,150	0	137,561	1,832,711	302,404	29.43	63.24	40.75
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	7,077,524	0	2,754,542	9,832,066	2,026,127	12.70	63.62	61.80
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	718,579	0	66,300	784,879	188,416	24.45	61.51	41.23
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	226,119	75,980	302,099	-13,511	-0.79	45.35	47.18
PLATINVILLE	D0270	485.0	5,121.50	1.0	2,530,020	2,555,324	25,304	1,094,750	0	143,743	1,238,493	587,510	467,064	161,321	1,215,895	-22,598	-0.83	37.96	40.12
STOCKTON	D0271	411.0	4,681.37	3.0	1,910,000	1,981,764	71,764	766,531	0	112,529	879,060	624,533	134,883	126,289	885,705	6,645	0.32	39.08	43.45
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	169,550	361,556	146,197	677,303	-136	-0.01	40.93	41.80
OTIS-BISON	D0403	360.0	5,346.02	1.0	1,897,836	1,943,813	45,977	910,158	0	86,801	996,959	803,119	110,345	97,416	1,010,880	13,921	0.88	42.70	45.44
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	78,926	46,926	125,852	-9,506	-0.52	49.60	51.12
RUSSELL COUNTY	D0407	1,225.0	4,840.09	1.0	5,796,009	5,988,400	192,391	1,419,876	0	128,529	1,848,405	986,555	423,913	480,932	1,891,400	42,995	0.74	53.76	57.15
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	8,309,866	0	3,816,714	12,126,580	4,092,808	24.76	72.49	52.16
SOUTHEAST OF SA	D0306	589.5	5,230.04	1.0	3,083,111	3,113,939	30,828	1,054,698	0	181,461	1,236,162	952,110	80,417	203,655	1,236,182	20	0.00	41.98	43.11
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	1,255,375	0	63,460	1,318,835	248,158	32.83	49.35	18.41
SCOTT	086																		
SCOTT COUNTY	D0466	1,050.6	4,452.71	1.0	4,644,621	4,724,800	80,179	1,295,483	0	377,531	1,673,014	1,568,375	0	423,697	1,992,072	319,058	7.91	61.36	52.58
SEDGWICK	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	25,476,775	0	33,222,761	58,699,536	14,887,033	10.05	69.71	58.15
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	11,377,353	0	1,807,683	13,185,036	2,360,826	19.66	63.89	62.07
HAYSVILLE	D0261	3,513.0	3,191.35	7.4	10,873,887	12,040,849	1,166,962	5,814,167	0	711,353	6,525,520	6,981,739	0	798,341	7,780,080	1,254,560	23.04	65.27	64.20
VALLEY CENTER P	D0262	2,110.0	3,232.58	6.5	6,639,401	7,266,671	627,270	3,102,713	0	582,360	3,685,073	3,717,687	0	653,574	4,371,261	686,188	18.47	59.99	58.31
MILVANE	D0263	1,900.0	2,608.94	3.0	4,812,705	5,105,699	292,994	2,398,707	0	594,862	2,993,569	3,059,130	0	667,605	3,726,735	733,166	30.58	55.12	28.82
CLEARWATER	D0264	985.0	4,125.66	3.0	3,919,380	4,185,689	266,309	1,816,354	0	322,330	2,138,684	2,002,758	0	361,747	2,364,505	225,821	8.61	50.46	52.73
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	2,919,353	0	678,342	3,597,695	599,045	12.83	69.98	60.29

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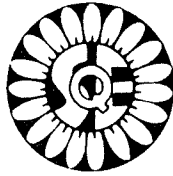
COUNTY NAME DISTRICT NAME	#	BUDGET PER-			GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE-		
		ENROLL	%	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST		
		9-20-91	1990-91		1990-91	1991-92	(5 - 4)	AID	GUARANTEE	AID/	AID	AID	GUARANTEE	AID/	AID	(14 - 10)	EQUIV	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	7,024,000	0	465,780	7,509,780	1,278,963	30.57	60.64	60.87
RENICK	D0267	1,450.5	4,049.97	1.0	5,647,677	5,933,227	285,550	2,411,567	0	374,156	2,785,723	2,902,650	0	419,910	3,322,560	536,837	14.57	63.05	53.53
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	1,376,349	0	191,219	1,567,568	169,280	12.85	51.21	43.70
SEWARD	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	4,321,421	0	1,190,410	5,511,831	318,172	3.10	52.03	61.32
KISMET-PLAINS	D0483	581.0	4,411.34	3.0	2,565,193	2,642,150	76,957	722,693	0	131,656	854,349	311,426	394,308	147,755	853,489	-860	-0.02	41.14	43.87
SHAWNEE	089																		
SEANAN	D0345	3,275.0	3,410.08	5.4	11,155,721	11,771,071	615,350	3,304,399	0	1,125,824	4,430,223	2,978,531	192,324	1,263,495	4,434,350	4,127	0.04	57.87	66.15
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	1,892,307	0	239,722	2,132,029	415,205	39.54	51.64	25.48
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	2,834,398	837,915	1,847,837	5,520,150	208,982	1.55	51.15	62.39
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	4,738,877	0	1,289,026	6,027,903	680,190	9.15	54.65	81.05
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	9,766,915	0	9,729,128	19,496,043	4,668,031	10.53	73.00	62.97
SHERIDAN	090																		
HOKIE COMMUNITY	D0412	500.0	4,708.62	3.0	2,408,459	2,480,714	72,255	931,903	0	167,359	1,099,262	920,896	0	187,825	1,108,721	9,459	0.45	54.18	58.13
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	1,549,424	0	417,483	1,966,907	-12,615	-0.28	54.20	55.67
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	1,371,507	0	214,032	1,585,539	213,873	10.47	61.27	52.21
WEST SMITH COUN	D0238	212.0	5,610.73	1.0	1,108,120	1,201,370	93,250	539,953	0	46,014	565,967	659,300	0	51,641	710,941	124,974	18.67	68.87	63.12
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	474,569	143,170	106,361	724,100	-16,948	-1.15	61.13	63.99
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	523,386	245,687	144,512	913,585	11,284	0.44	46.13	50.70
MACKSVILLE	D0351	289.5	5,979.46	1.0	1,731,054	1,748,363	17,309	180,092	0	88,678	268,770	0	169,134	99,522	268,656	-114	0.00	38.41	39.07
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	226,500	226,500	24,679	0.32	28.50	29.35
STEVENS	095																		
MOSCOM 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	51,691	51,691	5,386	0.07	14.45	16.69
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	402,488	402,488	43,856	0.20	15.87	15.88
SUNNER	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	3,187,885	0	732,744	3,920,629	481,724	12.59	76.25	59.96
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	1,445,976	0	158,868	1,604,844	303,777	25.88	69.99	48.26
BELLE PLAINE	D0357	720.0	4,132.71	3.0	3,195,986	3,291,862	95,876	2,018,486	0	214,784	2,233,270	2,244,608	0	241,049	2,485,657	252,387	23.17	70.43	49.75
OXFORD	D0358	135.0	4,055.24	3.0	1,762,000	1,816,952	54,952	1,019,454	0	107,494	1,126,948	1,110,734	0	120,639	1,231,373	104,425	10.10	49.48	42.55
ARGONIA PUBLIC	D0359	221.0	5,199.99	1.3	1,146,598	1,164,040	17,442	380,112	0	65,310	445,422	459,048	0	73,296	532,344	86,922	9.08	61.07	50.59
CALDWELL	D0360	320.0	5,217.09	1.0	1,656,426	1,686,163	29,737	673,992	0	94,276	768,268	834,546	0	105,805	940,351	172,083	15.81	63.41	44.74
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	581,857	0	53,996	635,853	90,947	12.15	49.76	38.52

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COUNTY NAME DISTRICT NAME	M #	BUDGET PER-EST		GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE-EST	
		ENROLL 9-20-91	% 1990-91	1990-91	EST. 1991-92	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)	EQUIV 1990	EST 1991
THOMAS	097																
BREWSTER	D0314	149.0	5,875.41	1.0	896,000	904,959	8,959	71,056	0	42,833	113,889	76,395	0	49,071	124,466	10,577	0.96 61.48 61.07
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	2,246,258	0	452,620	2,698,878	363,096	9.34 41.97 34.57
GOLDEN PLAINS	D0316	141.5	6,859.45	1.0	970,612	980,318	9,706	212,366	0	46,465	258,831	186,916	19,741	52,147	258,804	-27	0.00 50.61 51.88
TRECO	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	1,281,944	31,774	175,602	1,489,320	15,426	0.64 41.50 47.27
WABAUINSEE	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	1,223,835	0	257,806	1,481,641	162,411	10.19 60.16 51.88
WABAUINSEE 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	1,784,906	0	157,007	1,941,913	191,412	13.20 64.52 55.44
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	485,081	0	92,192	577,273	40,290	2.84 59.05 59.02
WESKAN	D0242	106.0	6,687.91	1.0	708,918	716,008	7,090	177,322	0	19,010	196,332	33,252	141,725	21,335	196,312	-20	0.00 63.05 64.12
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	458,280	11,771	42,174	512,225	-10,322	-1.25 47.18 50.60
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	1,366,127	0	114,649	1,480,776	64,374	6.63 52.93 52.62
BARNES	D0223	385.0	5,213.41	1.0	2,048,870	2,069,990	21,120	687,608	0	140,002	827,610	709,948	0	157,122	867,070	39,460	2.25 57.56 55.63
REPUBLICAN WALL	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	950,108	38,871	98,646	1,087,625	-17,129	-1.10 45.14 48.27
WICHITA	102																
LEOTI	D0467	576.0	4,915.34	2.8	2,831,234	2,909,347	78,113	398,101	0	282,370	680,471	825,835	0	316,899	1,142,734	462,263	17.36 69.41 48.73
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	1,263,449	0	77,461	1,340,910	-11,817	-1.18 32.48 36.60
NEEDSHA	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	2,407,899	0	177,793	2,585,692	74,965	5.46 27.54 22.88
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	2,284,476	0	251,061	2,535,537	138,706	6.04 54.78 52.00
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	1,192,733	0	154,315	1,347,048	15,942	0.82 38.88 44.31
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	7,339,584	76,625	727,501	8,143,710	-1,581	-0.02 57.56 69.72
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	2,317,953	626,203	270,404	3,214,560	-456	-0.01 43.84 49.79
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	3,179,180	0	835,217	4,014,397	297,778	6.52 75.47 76.36
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	42,603,028	0	7,861,189	50,464,217	5,416,031	13.27 41.55 24.60
STATE TOTALS		421,020.4	727.4		1,719,870,566	542,796,518	2,771,761	189,699,999		604,099,413	16,279,266	208,600,003	93,710,404	15,769.15	2,582.93	14,479.26	

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## Schools for Quality Education

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Bluemont Hall    Manhattan, KS 66506    (913) 532-5886

April 8, 1991

TO: SENATE COMMITTEE ON ASSESSMENT AND TAXATION

SUBJECT: SUB HB 2031--INCOME AND PRIVILEGE TAX RATE INCREASE

Mr. Chairman and Members of the Committee:

I am Jacque Oakes representing Schools For Quality Education, an organization of 93 rural schools.

We are appearing today as a proponent of HB 2031 which would distribute \$120 million through SB 70 of much needed funds to school districts across the state of Kansas.

Rural schools are very concerned about receiving more money into state aid, but the very core of the solution to our problems for this year is the "100% hold harmless." The school finance formula passed in SB 26 which took the income in district wealth from 100% to 24% has been and will continue to be very damaging to our rural schools. The "hold harmless" would at least be a cushion for this year to allow us to make preparations and plans for following years.

Please keep in mind that the money originally contained in SB 70 made 73 of the 93 schools in our organization losers with a high raise in mill levies. HB 2031 would definitely help those numbers by resulting in only 20 losers out of 93 districts.

While HB 2031 will not make us completely well, it would certainly give us some needed relief in a very crucial year.

We urge your serious consideration in passing HB 2031 favorably.

Thank you for your time and for letting me appear before you today.

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**"Rural is Quality"**

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4.9.91  
ATT. 3-1



# MEMBERSHIP ROSTER\*



## SOUTHEAST REGION

245 LeRoy-Gridley  
 251 North Lyon County  
 252 South Lyon Co.-Hartford  
 256 Marmaton Valley  
 258 Humboldt  
 283 Elk Valley-Longton  
 285 Cedar Vale  
 286 Chautauqua Co.-Sedan  
 287 West Franklin  
 344 Pleasonton  
 366 Yates Center  
 386 Madison-Virgil  
 387 Altoona-Midway  
 390 Hamilton  
 397 Centre  
 462 Burden  
 471 Dexter  
 479 Crest-Kincaid  
 492 Flinthills-Rosalia  
 508 Baxter Springs  
 398 Peabody - Burns

## NORTH CENTRAL REGION

104 White Rock-Esbon  
 239 Minneapolis  
 269 Palco  
 270 Plainville  
 271 Stockton  
 278 Mankato  
 306 Southeast of Saline  
 307 Ell-Saline  
 324 Eastern Heights  
 326 Logan  
 334 Southern Cloud  
 395 LaCrosse  
 399 Paradise-Natoma  
 403 Otis-Bison  
 407 Russell County

## NORTHWEST REGION

103 Bird City  
 212 Northern Valley  
 241 Sharon Springs  
 242 Weskan  
 275 Triplains-Winona  
 280 West Graham-Morland  
 281 East Graham County  
 291 Grinnell  
 292 Grainfield  
 293 Quinter  
 301 Utica  
 302 Smokey Hill-Ransom  
 314 Brewster  
 316 Golden Plains  
 468 Healy

## SOUTHWEST REGION

209 Moscow  
 214 Ulysses  
 216 Deerfield  
 217 Rolla  
 218 Elkhart  
 220 Ashland  
 225 Fowler  
 228 Hanston  
 363 Holcomb  
 371 Montezuma  
 476 Copeland  
 477 Ingalls  
 494 Syracuse

## SOUTH CENTRAL REGION

255 Kiowa  
 300 Comanche County  
 327 Ellsworth  
 332 Cunningham  
 350 St. John  
 354 Claflin  
 358 Oxford  
 359 Argonia  
 411 Goessel  
 424 Mullinville  
 438 Skyline  
 444 Little River  
 448 Inman  
 474 Haviland  
 496 Pawnee Heights-Rozel  
 502 Lewis  
 509 South Haven  
 511 Attica  
 452 Stanton County

## NORTHEAST REGION

221 North Central-Haddam  
 222 Washington  
 223 Barnes  
 321 Kaw Valley  
 323 Pottowattomie West  
 329 Mill Creek Valley-Alma  
 378 Riley County  
 380 Vermillion  
 384 Blue Valley  
 417 Morris County

\*Current as of January 15, 1991

For more information contact: Schools for Quality Education, 124 Bluemont Hall, Kansas State University, Manhattan, KS 66506 (913)532-5886.

# LEGISLATIVE TESTIMONY

## Kansas Chamber of Commerce and Industry

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



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

Sub. HB 2031

April 8, 1991

### KANSAS CHAMBER OF COMMERCE AND INDUSTRY

Testimony Before the

Senate Assessment and Taxation Committee

by

Bob Corkins  
Director of Taxation

Mr. Chairman and members of the Committee:

My name is Bob Corkins, director of taxation for the Kansas Chamber of Commerce and Industry, and I appreciate the opportunity to express our opposition to the income tax increases proposed in Sub. HB 2031.

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

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

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

We acknowledge the strict demands which the present fiscal crisis of this state is imposing upon you, and the business community stands ready to offer assistance in resolving the problem. KCCI supports increases in either (or both) state income tax rates or sales tax rates which are necessary to achieve a balanced state budget. We also

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su. t an increase in the State's share of funding for elementary and secondary education -- up to 50 percent of their total operating costs. In contrast to the positions articulated by persons representing the educational community, however, KCCI is much more sensitive to the manner in which additional state revenues are raised.

Let there be no mistake that our first and foremost interest in this respect is for increased efficiency and economy in the operation of all levels of government services. Consolidation of overlapping governmental services and the requirement of economic impact statements before passage of any legislative appropriations are examples which we promote.

The motivating concern behind all of KCCI's efforts regards the effect which government spending and taxing has upon Kansas' economic development. This analysis will always boil down to the impact which government policy has upon jobs in this state. Consequently, we oppose Sub. HB 2031 on that basis.

KCCI has long advocated a reduction in Kansas' corporate income tax rate and we continue to do so. In contrast, this bill would increase the top rate applied to corporations doing business here by 18 percent. While the rate applied to corporate income under \$50,000 would be lowered slightly, this threshold, we believe, is too low and would have a very negligible counter-balancing effect upon the dramatic tax increases on income above the threshold. My accompanying handout illustrates what this proposal would do to our rate comparison with each surrounding state.

For many years, Kansas has had the highest rate on corporate income in our five-state region. Our current base tax rate and surtax have been in effect since 1970 and was surpassed by Nebraska only last Spring. Though Sub. HB 2031 would again place us above all directly competing states, this race for the most excessive tax is not one which Kansas should want to win. If we look beyond a mere rate comparison, Kansas is (unfortunately) still winning. Corporate income tax receipts constitute a larger percent of total Kansas revenues than the comparable corporate revenues of each neighboring state bear toward their respective state revenue totals. This, again, suggests that Kansas now overtaxes its corporate citizens.

As I noted above, the bottom line is jobs. It is difficult, if not impossible, to quantify the damage which our high corporate rate has wrought upon employment. Corporate taxes are a major consideration, however, for firms which are looking to locate or expand in our geographic region. One possible illustration of this effect could be supported by the following comparison:

	<u>Ks. Corp. Income Receipts</u> (millions)	<u>Kansas Construction Employment</u> (thousands of jobs)
1985	\$142.0	42.3
1986	\$135.8	43.9
1987	\$104.6	45.4
1988	\$171.4	41.6
1989	\$172.9	40.5
1990	\$167.6	42.1 (through 3Q 1990)

As the statistics show, since 1985, each year corporate income tax receipts go up, construction employment goes down. Each year the receipts go down, construction employment has gone up. While this inverse correlation is far from being a definitive conclusion, it nevertheless suggests some evidence of our point.

Another problem we have with this tax increase proposal is that the projected new revenue it would raise (approximately \$120 million) may be severely underestimated. The new corporate taxes alone have been estimated to generate roughly \$16 million annually. However, to date KCCI has been informed by five affected corporations which estimate that together their combined additional income tax liability would be approximately \$5.5 million under this proposal. There are thousands of corporations now paying Kansas income tax.

Finally, please be wary of attempts to label this tax increase proposal as property tax relief. Information from education officials and legislative support personnel indicates that the additional state funding for schools would operate to merely "hold harmless" property tax levies for next year. The money would not reduce property taxes, but simply keep 1991 property taxes at their 1990 level. KCCI therefore urges you to be candid in your characterization of this proposal.

We also urge you to reject it in its current form.

Original

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ATI, H-B

Corporate Income Tax Rate Comparison - Status Quo

Up to \$25K	KS	4.50	\$25K to \$50K	MO	5.00*
	MO	5.00*		CO	5.00
	OK	5.00		OK	5.00
	CO	5.00		NE	5.58
	NE	5.58		KS	6.75
\$50K to \$100K	MO	5.00*	\$100K to \$335K	OK	5.00
	OK	5.00		CO	5.30**
	CO	5.30**		MO	6.00*
	KS	6.75		KS	6.75
	NE	7.81		NE	7.81
Over \$335K	OK	5.00			
	CO	5.30**			
	MO	6.50*			
	KS	6.75			
	NE	7.81			

\* Missouri is the only state here permitting a deduction for federal taxes paid.

\*\* Colorado is phasing down to a flat 5% rate by 1993.

Corporate Rate Comparison Under Sub. HB 2031

Up to \$50K	KS	4.00
	MO	5.00*
	OK	5.00
	CO	5.00
	NE	5.58
Over \$50K	OK	5.00
	CO	5.30**
	MO	6.50* maximum after \$335K
	NE	7.81
	KS	7.95

4-9-91  
ATI, H-B

Present Income Tax Rate Comparison

Married/Joint		<u>No federal deduction</u>	<u>Taking federal deduction</u>
Up to \$35K	NE	3.63 max.	N/A
	KS	3.65	5.00 max.
	CO	5.00	N/A
	MO	6.00 max.	6.00 max.
	OK	7.00 max. after \$21K	10.00 max. after \$24K
	Over \$35K		
	CO	5.00	N/A
	KS	5.15	8.75 max. after \$45K
	MO	6.00	6.00
	NE	6.41 max. after \$50K	N/A
OK	7.00	10.00	
Singles			
Up to \$27.5K	NE	4.03 max.	N/A
	KS	4.50	8.50 max.
	CO	5.00	N/A
	MO	6.00 max.	6.00 max.
	OK	7.00 max. after \$10K	10.00 max. after \$16K
Over \$27.5K			
CO	5.00	N/A	
KS	5.95	8.75 max. after \$30K	
MO	6.00	6.00	
NE	6.41 max. after \$50K	N/A	
OK	7.00	10.00	

Rate Comparison Under Sub. HB 2031

Married/Joint			
Up to \$25K	NE	3.22 max.	N/A
	KS	3.65	6.50 max. after \$20K
	CO	5.00	N/A
	MO	6.00 max.	6.00 max.
	OK	7.00 max. after \$21K	10.00 max. after \$24K
\$25K to \$50K			
NE	4.22 max.	N/A	
CO	5.00	N/A	
KS	5.25	12.00 max. after \$45K	
MO	6.00	6.00	
OK	7.00	10.00	

(continued comparison Sub. HB 2031)

(Married/Joint)	(No federal deduction)	(Taking federal deduction)	
Over \$50K	CO 5.00	N/A	
	MO 6.00	6.00	
	NE 6.41 max.	N/A	
	OK 7.00	10.00	
	KS 7.00	12.00	
Singles	Up to \$20K	NE 3.56 max.	N/A
		KS 4.50	6.75 max. after \$10K
		CO 5.00	N/A
		MO 6.00 max.	6.00 max.
		OK 7.00 max. after \$10K	10.00 max. after \$16K
	\$20K to \$30K	NE 4.22 max.	N/A
		KS 5.00	9.00
		CO 5.00	N/A
		MO 6.00	6.00
		OK 7.00	10.00
	Over \$30K	CO 5.00	N/A
		MO 6.00	6.00
		NE 6.41 max. after \$50K	N/A
		OK 7.00	10.00
		KS 8.00	12.00



# Business Taxes in Kansas and Nearby States

Volume One

*Overview of State and Local Taxation in the Region*

*prepared by*

The Institute for Public Policy and Business Research  
The University of Kansas

**Kansas Inc.**  
Capitol Tower Building  
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(913) 296-1460

4-9-81  
ATT. 4-1

o Chart 1 - Per Capita State and Local Tax Revenues:

In 1988, Kansas had the second highest per capita total of state/local tax revenue within a six-state region. While state/local per capita tax revenues for the six states were lower than the nation, only Colorado was higher than Kansas.

o Chart 2 - Percent Share By Source of State Tax Revenues:

Corporate income tax revenue comprises a larger share of state tax revenues in Kansas than in the surrounding states. Oil and gas severance taxes revenues in Kansas and Oklahoma account for their large percent share of revenues in the "other" category compared to the other states.

o Chart 3 - Percent Share By Source of Local Tax Revenues:

Property tax revenues comprise the largest share of local tax revenues for all six-states. Kansas ranks fourth out of six states in share of local revenue generated from sales taxes.

o Chart 4 - Per Capita Property Tax Revenue:

Among the six-states, Kansas ranks fourth in per capita property tax revenue. These first four states have per capita revenue of around \$600, higher than the United States level.

o Chart 5 - Per Capita State and Local Sales Tax Revenue:

Kansas is also in the mid-range for per capita state and local sales tax revenues. On average, Kansas has just under \$400 in per capita state and local sales taxes. For comparison, the nation's per capita total is just over \$400.

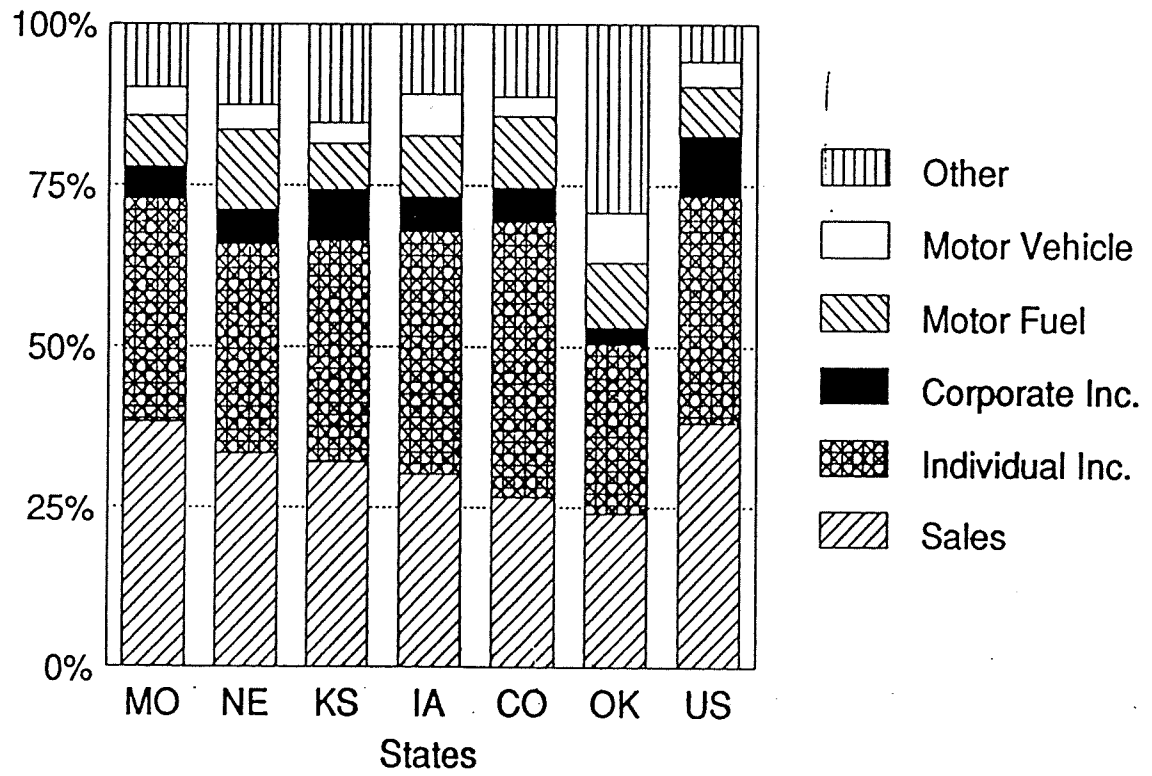
o Chart 6 - Per Capita Corporate Income Tax Revenue:

When compared to other state's in the region, per capita level of corporate income tax revenues is highest in Kansas. Kansas' average is slightly less than \$80. Iowa, the second highest state in the region, receives less than \$60 in per-capita corporate taxes.

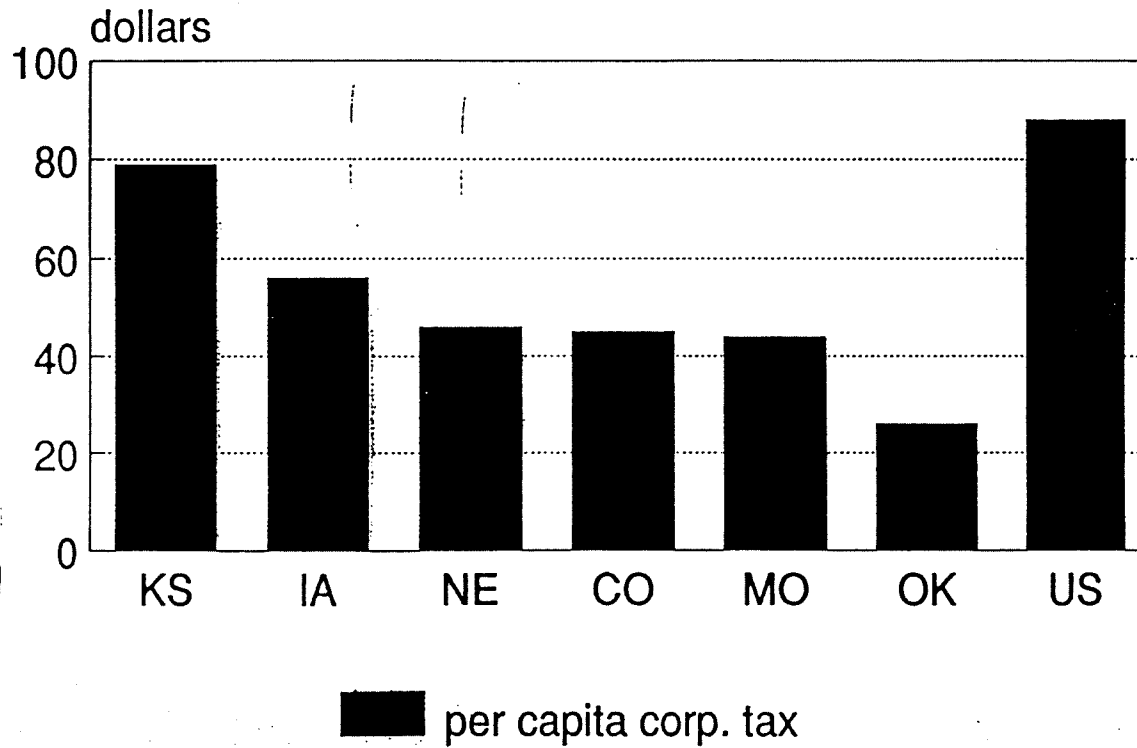
o Chart 7 - Percent Change Ks. Income Tax and Personal Income:

The total revenues generated by the Kansas individual income tax increase by 118 percent from 1981 to 1989. At the same time, total personal income levels increased by only 47 percent.

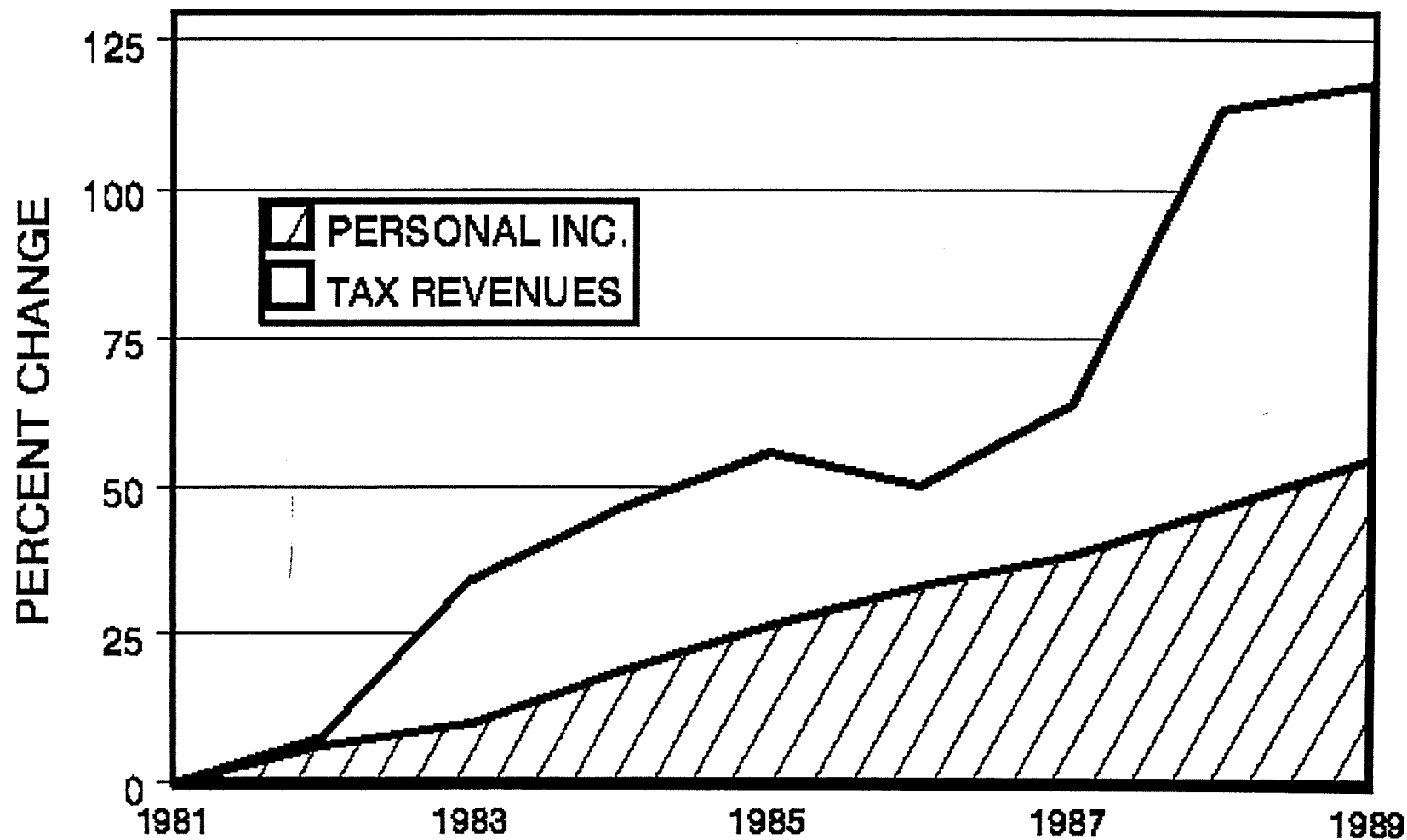
### State Tax Revenue Sources 1988 Percent of Total State Tax Revenue



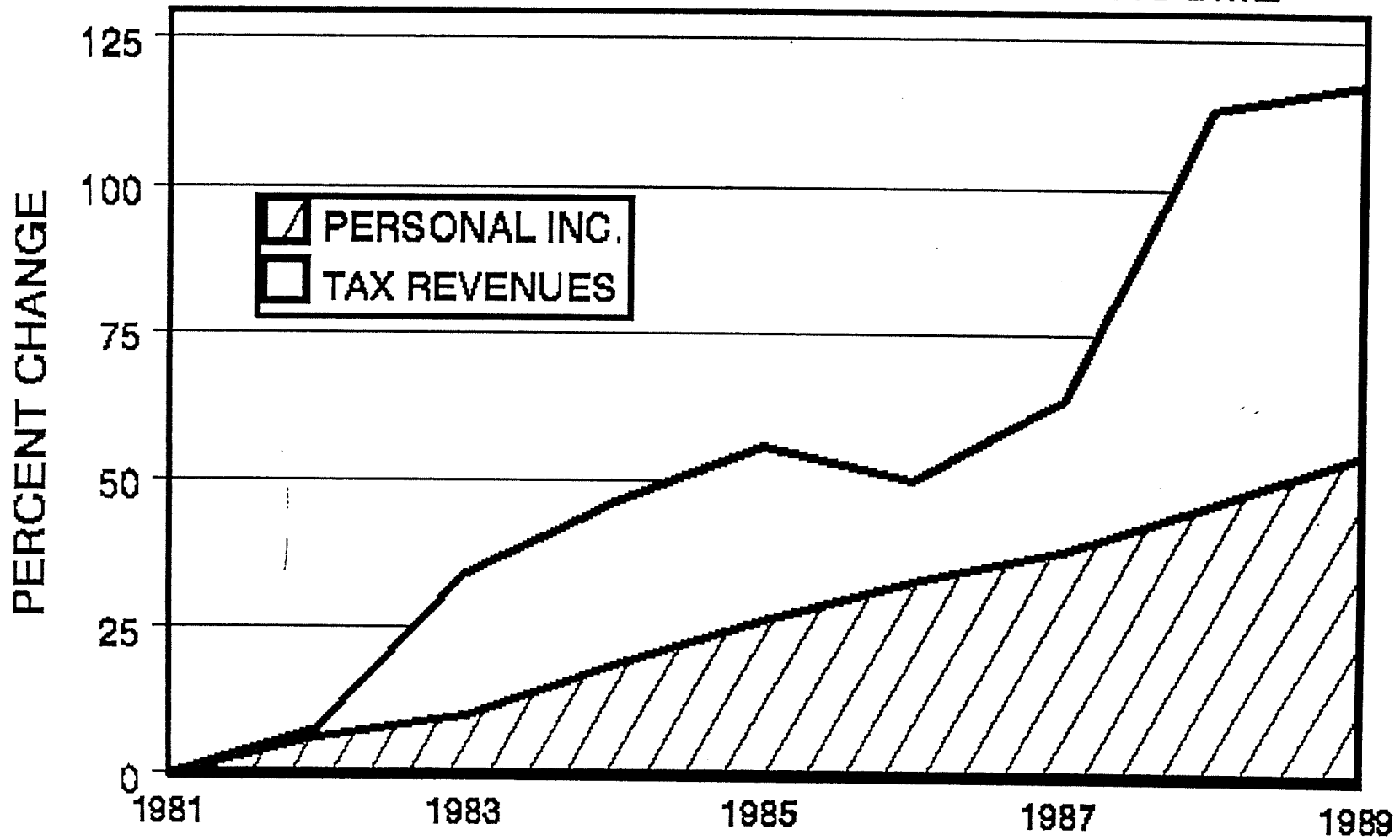
# Corporate Income Tax 1988



### % CHANGE 1981-89: KS INDIVIDUAL INCOME TAX REVENUES AND TOTAL PERSONAL INCOME



### % CHANGE 1981-89: KS INDIVIDUAL INCOME TAX REVENUES AND TOTAL PERSONAL INCOME



TESTIMONY ON SUB. FOR HB 2031  
SENATE TAXATION COMMITTEE  
by  
Bernie Koch  
Wichita Area Chamber of Commerce

Mr. Chairman, members of the committee, thank you for the opportunity to testify today. I'm Bernie Koch with the Wichita Area Chamber of Commerce.

I'm appearing in opposition to the portion of Substitute for House Bill 2031 which contains a corporate income tax increase. I'd like to make it clear from the outset that the Wichita Chamber has no position on the changes in individual income tax rates.

However, for the last four Legislative sessions, our position has been to support a reduction in corporate tax rates in Kansas. I find it ironic that the House has sent you a corporate tax increase when just a few sessions ago they sent you a corporate tax reduction attached to another bill. Some of the same representatives who voted for this increase argued two years ago that a decrease would help businesses hit hard by reappraisal and classification.

Kansas Inc has recommended a decrease in the corporate tax rate to make our state more competitive as we attempt to attract new businesses and the jobs they bring. For many years, Kansas had the top corporate rate in the region. Last year, Nebraska raised its rate to slightly higher than Kansas. This corporate increase would put Kansas on top again:

Kansas	7.95% (under HB 2031)
Nebraska	7.24%
Oklahoma	6.00%
Missouri	5.00% (3% effective rate with federal deductibility)
Colorado	5.30%

I would also like to point out that an unlegislated Kansas corporate tax increase occurred in 1988 as the result of Federal tax reform. Although the individual income tax "windfall" was returned by the Legislature in 1988 and 1989, this corporate "windfall", which was substantial, was never returned. Substitute for House Bill 2031 would thus increase Kansas corporate taxes a second time.

Many corporations which experienced this corporate increase also suffered property tax increases as a result of reappraisal and classification. These are companies such as restaurants, hotels and motels, and other commercial

4-9-91  
ATTI-5

property owners which did not have offsetting inventories or machinery and equipment.

Many of these companies appeared before this committee and the House Tax Committee last year asking for property tax relief. I don't think they will be thanking you for this solution.

Thank you for the opportunity to testify on this measure. I would be pleased to attempt to answer any questions.



**Greater Topeka  
Chamber of Commerce**

Three Townsite Plaza  
120 East Sixth Street  
Topeka, Kansas 66603  
913/234-2644  
FAX 913/234-8656



Chairman Thiessen and members of the Committee, the Greater Topeka Chamber of Commerce must oppose HB 2031 in its present form. The income tax rate increases in this bill are too high and would be detrimental to business and industry in Topeka and Shawnee county.

The Topeka Chamber's Board of Directors has approved a policy position stating: that in order to meet the needs of the state and to provide property tax relief, our Board recommends an increase in the sales tax rate up to one percent, and a surcharge on income taxes up to five percent, as long as budgets are scrutinized and efficiencies are implemented. Agreeing to an income tax increase is not easy for our Chamber, however, we have heard the cries from the legislature that there are budget shortfalls, and we still believe there needs to be property tax relief for the commercial taxpayer. One way to meet both these needs is to fund education adequately. Applying a modest increase in sales and income taxes to school finance will achieve the needs of the state and provide some property tax relief.

HB 2031 needs to be amended and the rates adjusted for a smaller increase. If this change is made and is coupled with a comparable sales tax increase and the dollars are returned, as much as possible, to the counties from which they were collected, our support will be there.

Thank you for this opportunity to express our views.

Christy Young  
Vice President  
Governmental Relations

4-9-91  
ATT. 6



# PUBLIC POLICY STATEMENT

SENATE COMMITTEE ON ASSESSMENT AND TAXATION

RE: **Substitute for H.B. 2031 - Income Tax**

April 8, 1991  
Topeka, Kansas

Presented by:  
Paul E. Fleener, Director  
Public Affairs Division  
Kansas Farm Bureau

**Mr. Chairman and Members of the Committee:**

We welcome the opportunity to make comments on Substitute for H.B. 2031. We come to you today asking your opposition to this legislation or your rectification of utilization of revenues anticipated by the passage of this legislation. We will amplify on both points: Our opposition to this legislation if left intact, and our genuine desire to see some property tax relief in this state.

For the record, Mr. Chairman, my name is Paul E. Fleener, Director of Public Affairs, Kansas Farm Bureau (I, Paul E. Fleener, prepared this statement. The words are mine. The policy positions addressed by me are the policy positions of farmers and ranchers who belong to the 105 county Farm Bureaus in Kansas. It was necessary for me to be out of town today so I greatly appreciate you giving my colleague the opportunity to voice these words for us.).

Sub. for H.B. 2031 begins with the laudable goal of utilizing revenue and providing "revenue to unified school districts to reduce

4-9-91  
ATT. 7  
B. WARREN PARKER

their reliance on revenue received from the levy of property tax." That's a worthy objective. But what the House giveth, the House taketh away by virtue of an amendment to S.B. 70 to slap all of this money into a flawed school finance plan that has passed in the form of S.B. 26. That legislation is flawed by the way it calculates "District Wealth," and that situation is compounded by seeking to appropriate the bulk of the money generated by Sub. for H.B. 2031 for districts already beneficiaries of the new definition of "District Wealth."

Prior to preparing this testimony I went to my Webster's New Collegiate Dictionary to be abundantly sure a word I would like for you to focus on is properly used. Having checked with Webster I believe it would be appropriate to make reference to this bill, (Sub. for H.B. 2031), as a **specious** piece of legislation. Webster gives three definitions, the first of which is shown as obsolete but none the less appears first: SHOWY. Secondly, Webster says specious is "having deceptive attraction or allure." Thirdly: "having a false look of truth or genuineness."

Attached to our statement, Mr. Chairman you'll see a policy position which has been articulated to your committee on previous occasions. You will also see our education policies on Basic Education and School Finance. Our people have had a long history of support for elementary and secondary education. They continue to support elementary and secondary education. The fact they would like to have a citizen/legislator examination of K-12 schooling in this state does not mean they are totally ready to give up on it. It does mean they believe genuinely and strongly there is reason to expect such a study to shed light on opportunities for efficiency and economy in unified school districts. The full text of our policy position is attached.

Another long held belief is this: "There should be minimal reliance on the property tax for support of our elementary and secondary schools." We do support legislation to create a school district income tax. The state has the mechanism to collect it and return it to the district of origin. Sub. for H.B. 2031 does not do that. It doesn't return it to the district of origin at all. **It should, as direct property tax relief DOLLAR FOR DOLLAR!** One of the reasons given for the onerous provision in S.B. 26, using only 24% of income as that fraction of district wealth: Well, the district doesn't have access to anymore than that. We submit this Legislature could provide that access. You could first require a modest amount of income tax to be returned to the district of origin. You could secondly give to local boards of education the option and opportunity to have an additional degree of surtax on tax liability so that they (local board members) do not always have to go back to the property tax year after year after year.

Mr. Chairman, and Members of the Committee, we do not support Sub. for H.B. 2031 unless there are constraints and corrections. We do not believe utilization of the monies netted out of this bill should be built into the base of selected unified school districts. It's highly speculative the money generated by this bill would all get to K-12 education. And there's absolutely no assurance that it would be used for the laudable purpose of the legislation, and that is to **reduce reliance on the property tax.** For some, yes. The beneficiaries of the definition of "District Wealth." And for some, a little "Hold Harmless" carrot. For one year.

We encourage you to give careful consideration to writing appropriate language which will **assure property tax relief** in each and every school district in this state by money generated by an income tax. We think, and our delegates have stated it clearly, it is time for "zero-based budgeting." Our people believe that to be the essential ingredient in proper fiscal planning and budget preparation. We believe state agencies and local units of government **including school districts** should tighten their belts and do some zero-based budgeting. Apparently the Wichita Eagle agrees. We attach their March 12 editorial for your review.

Thank you for the opportunity to share our policy positions and to elaborate on them and give you the views of our members. We want to make it abundantly clear that **if ... and only if** revenues from a new or increased utilization of an old tax source are raised, **those revenues must be used to offset property taxes.** It's time to do tax policy and school finance on principal vs. printouts.

## School Finance

ED-7

We believe the Kansas Legislature should develop a school finance formula to assist in the delivery of and funding for a "basic education" for every child enrolled in public schools in each unified school district in the state.

In order to facilitate timely preparation of budgets by Unified School Districts in Kansas, we urge the Legislature to set and to meet an appropriate early deadline for passing school finance legislation.

We continue to believe that there should be minimal reliance on the property tax for support of our elementary and secondary schools. As long as property is used as a measure of wealth, then intangible property should be a part of such measurement of wealth.

We support legislation to create a school district income tax to be collected by the state from every resident individual and returned by the state to the school district of residence of the individual taxpayer.

We will oppose the application or use of a local income or earnings tax by any other local unit of government.

We support legislation to place increased reliance on the state sales tax for financing elementary and secondary education in order to reduce reliance on property taxes now levied for school finance.

State General Fund revenues should be enhanced for school finance purposes by increasing the rates of income and privilege taxes imposed on corporations, financial institutions, insurance companies, and non-resident individuals.

We believe that federally and state-mandated programs should be fully funded by the federal or state government, whichever mandates a given program.

We have opposed in the past, and we continue to oppose efforts to establish a statewide property tax levy.

## Basic Education Requirements

ED-3

It is our belief there should be a major, in-depth examination of the operation, the goals and objectives of our public schools. This study, done by a special citizen/legislator committee, should focus on the organizational structure, staffing patterns, budgeting and operation of Unified School Districts to determine opportunities for efficiency and economy.

In an effort to optimize educational opportunities at an affordable cost, we support:

1. Outcomes-based accreditation;
2. Competency testing of students;
3. An Agriculture-Business partnership with Education;
4. Adequate salaries for classroom teachers;
5. A reduction in the number of administrative personnel employed by U.S.D.'s;
6. Examination of teacher certification requirements; and
7. Efficient use of classroom instruction hours and time.

We will oppose state-mandated year-around school. Facility and staff utilization should be a local decision.

We support an increased utilization of USD facilities for the purpose of offering adult education classes to help train and retrain adults. Adult students should pay for expenses of adult programs.

## State and Local Governmental Budgeting, Spending and Taxation

AT-4

It is time in Kansas to write a basic tax policy of taxing people for services to people, and taxing property for services to property. We strongly support reducing the reliance on the property tax, and we likewise support increasing reliance on sales and income taxes for the support of state and local governmental units.

Expenditures by the State of Kansas and by local units of government in Kansas in any fiscal year should never exceed projected revenue receipts for that fiscal year.

Zero-based budgeting is essential to fiscal planning and should be required for all state agencies as well as all local units of government.

# The Wichita Eagle

Established 1872

Incorporating The Wichita Beacon

**Reid Ashe**

*Publisher*

**Davis Merritt, Jr.**

*Editor*

**Keith Murray**

*General Manager*

**William R. Handy**

*Managing Editor*

**George Neavoll**

*Editorial Page Editor*

## EDITORIALS

### No more Senate should cut education as a message to reform schools

Over the past four budget years, the Legislature has increased spending on elementary and secondary education by almost \$260 million. For that money, the taxpayers of Kansas have received nothing but contempt from the state educational establishment.

The Legislature should have learned by now that those in charge of schooling — the State Board of Education, the Kansas-National Education Association, the United School Administrators and the Kansas Association of School Boards — have no deep commitment to school reform. All they really care about is money — more and more dollars to maintain an educational system that is wallowing in mediocrity.

The time has come to say no more.

The Senate Ways and Means Committee has recommended cutting about \$40 million from Gov. Joan Finney's proposed fiscal 1992 budget. When the Senate votes today on the committee's bill, it has a chance to send the message that schools should be reformed before one additional penny is spent on education in this state.

The school lobby will argue that a cut in state spending would mean higher local property taxes. If so, fine. If communities want to levy higher property taxes for their schools, they should go ahead. More likely, school districts will find it hard to persuade local taxpayers that they are getting value for the dollars now being spent.

For years, the school lobbyists' game has been to seek more state aid for education because they have found it easier to wheedle money out of the Legislature than from local property taxpayers. While it worked well for many years — remember the \$260 million figure — that game is up.

The principle should be no more money without major school reform.

Instead of merely handing out money, the Legislature should follow the model of other states and trade tax dollars for positive changes. For example, teacher salaries could be frozen until a school district adopts a merit pay plan. Schools could be offered incentive grants for improved results on standardized tests or other assessment methods. More money could be made available to schools that toughen high school graduation requirements.

Kansas has one of the nation's most reform-resistant educational establishments. In the current legislative session, for instance, virtually every positive proposal for education — from minimum academic standards to participate in extracurricular activities to alternative certification of teachers — has drawn strong opposition from some members of the school lobby.

It is hard for legislators committed to education to vote for lower school spending. But it is the only way to show the educational establishment that the people of Kansas are serious about reform.





The KANSAS BANKERS ASSOCIATION  
A Full Service Banking Association

April 9, 1991

TO: Senate Committee on Assessment and Taxation  
RE: **Substitute for HB 2031** - Financial institution privilege tax rates

Mr. Chairman and Members of the Committee:

We appreciate the opportunity to appear before the committee and express our concerns about the provisions of **Substitute for HB 2031** which would increase the rates for both individual and corporate income taxes as well as the financial institutions privilege tax. Our specific concerns are centered on Section 2 of the bill which changes the rates for the privilege tax paid by banks.

If enacted in its present form, the Department of Revenue projects that Kansas banks would pay an additional \$2.96 million in privilege taxes in 1992. The new rate structure impacts most heavily those banks with taxable income above \$100,000 and that would include well over 80% of Kansas banks in 1991. The new rates could result in a rate increase of 14% or more of many banks.

Kansas banks were among those hardest hit by reappraisal and classification. Banks did not have inventories to offset the tremendous increases in their property tax liability. In addition, our banks are now experiencing an additional "privilege" which is a dramatic increase in their FDIC premiums to help bail out the banks in other parts of the country who were not nearly so prudent in their lending policies as Kansas banks. By July, 1992, Kansas banks will have paid an additional \$25 million in FDIC premiums due to rate increases which began in January of this year. The property tax increases combined with these FDIC premium increases plus the dramatic rise in group health care costs have placed a very real strain on the "bottom line" for all Kansas banks.


The banking industry of Kansas has always been willing to pay its fair share of the tax burden and it always will. What we are not willing to do is endorse a tax increase when it has not been shown convincingly that such an increase is needed. We believe the income tax, sales tax, and classification issues must be addressed as a package. Unfortunately, only the income tax part of the package has successfully passed at least one house.

We do not believe the Legislature should use the provisions of **Substitute for HB 2031** alone to try and resolve the property tax problem. What is accomplished by imposing a certain and ongoing tax burden on individuals, corporations, and financial institutions in return for what



may well be only potential, one-time property tax relief? We would urge the committee to postpone any action on this measure until it has been shown conclusively that additional tax revenues are needed. If that proves to be the case, then a more comprehensive tax package should be developed.

Thank you for the opportunity to appear before the committee.



James S. Maag  
Senior Vice President

**Kansas-Nebraska  
League of  
Savings  
Institutions**

James R. Turner, President

Suite 512  
700 Kansas Avenue  
Topeka, Kansas 66603  
(913) 232-8215

April 9, 1991

TO: SENATE COMMITTEE ON ASSESSMENT AND TAXATION  
FROM: JIM TURNER, KANSAS-NEBRASKA LEAGUE OF SAVINGS INSTITUTIONS  
RE: SUBSTITUTE H.B. 2031 (PRIVILEGE TAX INCREASE)

The Kansas-Nebraska League of Savings Institutions appreciates the opportunity to appear before the Senate Committee on Assessment and Taxation to voice our opposition to the passage of Sub. H.B. 2031.

The provisions of Sub. H.B. 2031 focus only on assessing individual taxpayers (\$35,000 or more), corporations, and financial institutions for the funding of the State's budget. The League supports a broad based tax structure to fund units of government. Substitute H.B. 2031 does not meet such a criteria.

Further, increasing privilege taxes to savings and loan institutions at this time is very troublesome. The S&L Crisis of 1988-89 has resulted in a reduced number of institutions..... from 67 to 36 in Kansas.....who bear the cost of the FIRREA provisions. The cost includes increased deposit insurance premiums, capital requirements, and supervisory costs. We have listed below the FDIC insurance premium assessment:

	<u>Savings &amp; Loans</u>	<u>Commercial Banks</u>
1989	19.0 Basis Points	7.5 Basis Points
1990	20.8 Basis Points	12.0 Basis Points
1991 (Jan.)	23.0 Basis Points	19.0 Basis Points
1991 (July)	23.0 Basis Points	23.0 Basis Points

In addition, the provisions of FIRREA established new capital standards that must be met by thrift institutions. Through shrinkage of the institutions, reduced operating and personnel costs, and more strenuous underwriting.....our KNLSI members are meeting their capital targets. On December 31, 1990, 30 of our 36 members reported net profits for the year; only five continue to have problems meeting capital requirements; and real estate lending has begun to expand.

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Senate Committee on Assessment and Taxation  
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April 9, 1991

However, new capital targets will be imposed prior to July 1 which will again force our members to transfer from net profits and earnings to capital reserves. Increasing the privilege taxes on our member institutions at this time adds to the difficulty of meeting capital requirements and housing finance needs.

Absent a balanced approach to funding we would encourage the committee to report Sub. H.B. 2031 unfavorably for passage.

James R. Turner  
President

JRT:bw

SEAMAN DISTRICT #345  
901 NW LYMAN RD  
TOPEKA KS 66608

April 9, 1991

Senator Thiessen, Senator Petty, distinguished committee members.  
I am Kent Hurn, superintendent of the Seaman schools in Topeka.

Thank you for the opportunity to speak to you this morning. School districts from across the state appreciate the time and effort that you as legislators spend trying to deal with the education of our youth. We also understand what it means to have a school district equalization formula that has very tight budget controls, wealth factors that are trying to deal with reappraisal/classification appeals, and more than one year off the formula while some of the definition of wealth contains factors that have been removed constitutionally.

There is little question that new taxes are never popular. There is also little question that the sudden change in reappraisal values and classification percentages have caused tremendous concerns in the level of property taxes in this state compared to the level of income taxes and sales taxes. It is my belief that the message for some property tax relief was very clear in last fall's election. Property tax relief will require additional dollars from somewhere.

While I believe most school people would favor a mix of taxes that would bring the percentage of property taxes collected into a similar percentage with income taxes and sales taxes, this Bill, HB #2031, seems to have enough support to warrant consideration immediately. The taxable income percentage would approach what it was when the tax tables were adjusted a couple of years ago, but property taxes received greater

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ATT. 10



emphasis placed on it when \$1.4 billion were taken off of the tax rolls. Those two factors caused severe cash flow problems for some school districts. People in Kansas are just not used to hearing that their schools may be suffering like they are in some other states.

Moreover, it seems that if inflation is running at about 6%, that budget limitations of 1%-3% are forcing education to move backwards. Although fourth enrollment category schools appreciate the consideration to allow them to provide an educational opportunity like our neighbors, almost all of those districts are split between income and property evenly. Most attempts at providing state aid to these schools continue to push property taxes higher. We can live with the tighter budget limitations, but it is difficult to be able to afford the additional 4.4%. The fourth enrollment category wants to be able to do it but with 30%-40% increase in property taxes it would be almost impossible.

Our formula works. With us being off formula for almost two years, it will be costly to straighten out the formula. You have a difficult decision on increasing taxes. You have a difficult decision on using new revenue to fund schools and provide property tax relief. You have a difficult decision dealing with an electorate that wants more for less.

We are not be asking for world class standards but ultimately our students will be playing the game in a global village. The game will be hardball. It takes money to provide the commitment that will allow education to deal with the process. I hope you support an avenue to increase revenue and provide additional assistance to our kids.

4941 Lease Assessment + Taxation Comm

Thank you Mr. Chason. I'm John McDonough from Lenexa. I've submitted written testimony, which I won't read --- with one exception --- and instead will briefly highlight.

① Yesterday's testimony that the school will be starved w/out a tax increase overlooks the fact that at \$5,000 cost per kid, we're in effect giving the 2 kid family a brand new Olds Cut-lass each year --- fully loaded, after trade in. Some starvation.

②

(Now read from page 3 \* A0 \*)

(3.)

Only one newspaper has picked up on TG's ideas, the Topeka Capital Journal. He lucked out on that one --- really gave him the breaks. But he figures they've got a blackout on him in Wichita, Kansas City and all the rest, because if the devil himself has a \$620 million a year savings plan, you'd think lots of the media would feel some obligation to investigate for pros & cons. But, maybe they're afraid it would work, and they'd have to get out their check books & have to start writing some payments for TUITION --- and have to lose their bona fide freeloading credentials.

The papers, TV, radio carry plenty on the plans to increase our taxes 300 to 700 millions of dollars --- nothing on saving over 600 million. Ol' TG, & his name is John McDonough, from Lenexa over by Kansas City, thinks that's another cosy ripoff, the media in bed with the octopus & the elected officials.

McDonough (McDona) swears that if he'd gone in there having invented the wheel, the media wouldn't even look at his prototype --- but instead would give lots of press & support to the state-wide demand for tax increases to benefit the public stretcher draggers' octopus.

'SOME STEWARDSHIP, THE MEDIA'S 'PROTECTION' OF THE PUBLIC, & THE LEGISLATURE'S 'PROTECTION' OF THE PUBLIC, WHEN IT INVOLVES THE OCTOPUS. A GATHERING OF SWEETHEARTS,' He bellyaches.

\* The head of the House Tax Committee here in Topeka is State Rep. Joan Wagon, and she's leading the fight to get the Legislature to pass a series of state-wide tax increases, and it's been hard with so many of the Reps & Senators admitting their folks back home wanting them to hold the line --- what with the recession, jittery about unemployment, house prices down, and not sure the war is really over yet. Why if it weren't for Joan and her backing by the school lobby, the tax hike



(4.)

would be a gonner. So what does McDonough say about all Joan's great work trying to put that tax increase on the books? Here's what that ingrate says ---

B-O-A-R-D ! Get on board ! The Topeka-Chusetts Band Wagon is headin' for job growth in Missouri, Colorado Iowa & Oklahoma --- A-l-l A-b-O-A-D for retirees moving from Joan's new income taxes, new sales taxes, and your decreasing house values. Joan's the engineer on this tax train ride --- its only gonna cost you about \$400 a home extra (on top of the \$7,748 your average home is already paying for state & local taxes) --- Climb On Board , pay for this great trip, and Joan & the <sup>PUBLIC SCHOOL</sup>"Octopus" will be

glad to punch your ticket. \*

B-O-A-R-D ! B-O-A-R-D !  
THE TOPEKA-CHUSETTS BAND WAGON; A-ROLLIN' ! AND  
NEXT YEAR'S TAX RIDE WILL COST A TON MORE. CUZ'  
WHAT'S THE BIG DEAL ? WE ALWAYS NEED TAX HIKES,  
RIGHT ? BESIDES, THE OCTOPUS HAS GOT 28,000 MEM-  
BERS. (Read that VOTES, brothers & sisters.)

As if that's not enough, McDonough remembers back to his 1st appearance before Mrs. Wagon's tax committee, Feb. 12th, asking if the committee had a position on at what level of taxation tax hikes become counter-productive, and at what level are we in Kansas ? 37% as per the Tax Foundation's report, or about 45% with property taxes also counted ? John got no answer that day, so at the Feb. 18th hearing on next adding 2 more kinds of income taxes --- city income taxes, and yet another tax on income at the school district level --- OL' McDonough again asked if they'd taken a position on counterproductivity or the 37% or 45% ? SILENCE. Hell! They don't know, or care, John suspects --- and it does'nt matter, since the friendly Octopus will guide them to tax collectors' heaven.