

Approved January 30, 1991

Date

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

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

1:30 ~~XXX~~.p.m. on Tuesday, January 29, 1991 in room 123-S of the Capitol.

All members were present except:

Committee staff present:

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

Conferees appearing before the committee:

SUBJECT - Staff Briefing on School Finance

After calling the meeting to order, Chairman Joseph C. Harder advised the Committee that copies of the final report of the Governor's Commission on Reform of Educational Governance had been distributed to them and expressed thanks to Vice-chairman Frahm for providing these reports.

The Chair reminded members of previous Committee discussion regarding introduction of two additional Committee bills as recommended by the Governor's Commission on Reform of Educational Governance. He then called Committee attention to bill draft 1 RS 0176 which, if enacted, he explained, would establish the office of Secretary of Education within the executive department of state government. When he asked the Committee's pleasure, Senator Kerr moved that the Committee introduce a bill as stated in the revisor's draft of 1 RS 0176 (Attachment 1). Senator Frahm seconded the motion. In response to a question, the revisor replied that the office of Secretary of Education would have an advisory capacity only and would not have policy-making powers. When the Chair called for the question, the motion carried.

The Chairman then advised members that the second recommendation he would like the Committee to consider on behalf of the Governor's Education Commission related to transference of the supervision of Washburn University of Topeka from the State Board of Education to the State Board of Regents. (Bill draft 1 RS 0173, Attachment 2).

When the Chair asked the Committee's pleasure, Senator Kerr moved that the Committee introduce a bill, as recommended by the Governor's Commission on Education, which would transfer supervision of Washburn University from the State Board of Education to the State Board of Regents. Senator Allen seconded the motion, and the motion carried.

The Chairman then referred Committee attention to SB 26 and announced that staff would brief the Committee on school finance, to which the bill relates. He first called upon Mr. Ben Barrett of the Research Department. Mr. Barrett explained the "Comparison of Key Features of the School District Equalization Act (SDEA), the Governor's Recommendations, and the 1990 Interim Special Committee on School Finance Recommendations" (Attachment 3). Mr. Barrett pointed out that the interim committee's selection of budget control ranges between the high spending and low spending districts is based on a ratio of 3 to 1, which, he noted, has been a long-standing philosophical ratio, and it seemed to be consistent with inflation. He pointed out that the Governor's recommendation is based on this ratio, also.

The Chairman then recognized Mr. Dale Dennis, Assistant Commissioner of Education, who reviewed components of Computer Printout L9106

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

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION,
room 123-S, Statehouse, at 1:30 ~~xx~~/p.m. on Tuesday, January 29, 1991

(Attachment 4), which estimates the amount of additional state aid (Column 15) that each school district would receive under the Governor's proposed school finance plan; Computer Printout L9109, (Attachment 5), which estimates the amount of additional state aid (Column 15) under the recommendations of the Special Committee on School Finance using the money proposed by the Governor for Fiscal Year 1992; and Computer Printout L9110 (Attachment 6), which estimates the amount of additional state aid (Column 15) under the recommendations of the Special Committee on School Finance, excluding the 30-mill minimum levy and using the money proposed by the Governor for Fiscal Year 1992.

The Chair thanked Mr. Barrett and Mr. Dennis for their explanations of the school finance plans and announced that hearings on school finance will be held in the near future.

When the Chair called for a motion to approve the minutes, Senator Frahm moved, and Senator Allen seconded the motion that minutes of the January 23 meeting be approved. The motion carried.

The Chairman announced that the Committee will meet tomorrow and adjourned the meeting.

SENATE EDUCATION COMMITTEE

TIME: 1:30 p.m. PLACE: 123-S DATE: Tuesday, January 29, 1991

GUEST LIST

<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Ken Behr	Topeka	4th Enrollment USD 5
Robin Nichols	Wichita	USD 259
Steve Krenzey	Topeka	PATRIOTIC CLASS
Gerald McAllister	Topeka	USA
Bruce Cooper	Topeka	KNEA
Bruce Graham	Topeka	KEPCO
Cindy Kelly	Topeka	KASB
Wes Esping	Olsburg	S.Q.E & USD 384
eland Smith	Wichita	WIBS
Dan Berning	Topeka	DB
M. Haave	"	Cap-Journal
J. Thomas	Topeka	eagle
Bobbi Reed	Waverly	page
Lorraine Fapp	Waverly	page
M. Martha Dumm	Waverly	page
Aaron Hall	Kansas City	page
John Ross	Kansas City	page
Jeff Stenger	Kansas City	page
Bris Battabel	Lawrence	intern
Snigel	F. Kerns Office	

SENATE BILL NO. ____

By Committee on Education

AN ACT establishing the office of secretary of education within the executive department of state government; providing for the appointment, compensation, powers, duties and functions of the secretary of education.

Be it enacted by the Legislature of the State of Kansas:

Section 1. (a) There is established within and as a part of the executive department of state government an office of secretary of education. The governor shall appoint the secretary of education, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto, and the secretary shall serve at the pleasure of the governor. The secretary of education shall be in the unclassified service under the Kansas civil service act and shall receive an annual salary fixed by the governor.

(b) The secretary of education may appoint, with the consent of the governor, such professional and other personnel as may be deemed necessary to enable the secretary to exercise the powers and perform the duties and functions of the office of the secretary. All such personnel shall serve at the pleasure of the secretary, be in the unclassified service under the Kansas civil service act, receive an annual salary fixed by the secretary with the approval of the governor, perform the duties and functions assigned to them by the secretary or prescribed for them by law, and act for and exercise the powers of the secretary to the extent authority to do so is delegated by the secretary.

(c) The state board of regents and the state board of education shall consult with and give such advice and assistance to the secretary of education as the secretary may request.

Sec. 2. The secretary of education shall have, exercise and

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perform the following powers, duties and functions:

- (a) Prepare and from time to time amend, revise or modify a master plan for coordination of postsecondary education within this state;
- (b) develop and recommend articulation procedures so that maximum freedom of transfer among and between institutions of postsecondary education is ensured;
- (c) review and make recommendations for the approval or disapproval of new educational programs and courses of instruction;
- (d) review existing educational programs and courses of instruction and make recommendations for the continuation or elimination of such programs and courses;
- (e) review requests of institutions of postsecondary education for state funds and make recommendations thereon to the governor and the legislature each year;
- (f) develop each year and recommend to the governor and the legislature a policy agenda for postsecondary education, which policy agenda shall assess priorities among proposals for policy change, programmatic recommendations, and requests for state funds;
- (g) conduct continuous studies of ways to maximize the utilization of resources available for postsecondary education in Kansas and recommend action for improvement;
- (h) conduct continuous studies of ways state policies that affect delivery of educational services, funding of student assistance and other programs, and Kansas economic and demographic trends impact upon the accessibility to postsecondary education by Kansas students, and recommend policies and programs to improve such accessibility;
- (i) make annual reports on the performance of its functions and duties to the governor, the legislature, the state board of regents and the state board of education; and
- (j) exercise such other powers and perform such other functions and duties as are deemed necessary or appropriate or

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prescribed by law.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.

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SENATE BILL NO. ____

By Committee on Education

AN ACT concerning Washburn university of Topeka; transferring supervision thereof from the state board of education to the state board of regents; amending K.S.A. 13-13a25, 13-13a29, 13-13a33 and 72-6501 and K.S.A. 1990 Supp. 13-13a27, 13-13a28 and 72-6503, and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

New Section 1. (a) On July 1, 1991, the municipal university established and existing under the laws of this state shall be and hereby is transferred from the supervision of the state board of education to the supervision of the state board of regents. The municipal university shall continue to be operated, managed and controlled by the board of regents of the municipal university. The state board of regents shall exercise such supervision over the operation, management and control of the municipal university as may be prescribed by law.

(b) All of the powers, duties, functions, records and property of the state board of education relating to the supervision of the municipal university are hereby transferred to and conferred and imposed upon the state board of regents.

(c) The state board of regents shall be the successor in every way to the powers, duties and functions of the state board of education relating to the supervision of the municipal university in which such powers, duties and functions were vested prior to the effective date of this act. Every function performed by the state board of regents under authority of this act shall be deemed to have the same force and effect as if performed by the state board of education in which such functions were vested prior to the effective date of this act.

(d) Whenever the state board of education, or words of like

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effect, is referred to or designated by a statute, contract or other document relating to the supervision of the municipal university, such reference or designation shall be deemed to apply to the state board of regents.

(e) All rules and regulations, and all orders and directives of the state board of education relating to the supervision of the municipal university which are in existence on the effective date of this act shall continue to be effective and shall be deemed to be the duly adopted rules and regulations or orders and directives of the state board of regents until revised, amended, revoked or nullified pursuant to law.

(f) The unexpended balance of any appropriation for and any funds available to the state board of education for purposes relating to the supervision of the municipal university shall be transferred to the state board of regents on the effective date of this act.

(g) All books, records and papers of the board of regents of the municipal university shall be open and available, at all reasonable times, to the state board of regents and its designated officers, employees and agents.

(h) Except for the transfer of supervision of the municipal university from the state board of education to the state board of regents, nothing in this act shall operate or be construed in any manner so as to change or affect the operation, management and control of the municipal university or to change or affect any existing power, function or duty of the board of regents of the municipal university with respect to such operation, management and control.

Sec. 2. K.S.A. 13-13a25 is hereby amended to read as follows: 13-13a25. As used in K.S.A. 13-13a25 through 13-13a34, and amendments thereto:

(a) "Board of levy" means the board of county commissioners of every county in which there is not located a municipal university and the township trustee, township clerk and township treasurer, acting as a board, of every township within every

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county in which there is located a municipal university.

(b) "Municipal university" means a municipal university established under the provisions of article 13a of chapter 13 of Kansas Statutes Annotated.

(c) "Municipal university district" means the taxing district of a municipal university.

(d) "Taxing subdivision" means every county in which there is not located a municipal university and every township within every county in which there is located a municipal university.

(e) "State board" means the state board of education regents.

Sec. 3. K.S.A. 1990 Supp. 13-13a27 is hereby amended to read as follows: 13-13a27. (a) Out-district tuition and out-district state aid shall be based only upon enrollments of students who are residents of the state of Kansas. For the purpose of determination of out-district tuition and out-district state aid entitlement: (1) Persons enrolling in at a municipal university who, if adults, have not been, or if minors, whose parents have not been, residents of the state of Kansas for six months prior to enrollment for any term or session are nonresidents of the state of Kansas; and (2) persons enrolling in at a municipal university who, if adults, have not been, or if minors, whose parents have not been, residents of the municipal university district for six months prior to enrollment for any term or session are nonresidents of the municipal university district.

(b) For the purpose of determining residence of persons, the residence of minors shall be determined as provided in K.S.A. 72-1046, and amendments thereof thereto, and of adults as provided in subpart twenty-third of K.S.A. 77-201, and amendments thereof thereto.

(c) The state board ~~ef--education~~ may adopt rules and regulations prescribing criteria or guidelines for determination of residence of students and shall make conclusive determination of any residence matter for the purpose of determination of liability of taxing subdivisions for out-district tuition and for

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the purpose of determination of out-district state aid entitlement.

Sec. 4. K.S.A. 1990 Supp. 13-13a28 is hereby amended to read as follows: 13-13a28. (a) (1) Subject to the other provisions of this section, a municipal university shall be entitled to receive out-district state aid payments in amounts determined as provided in this section. From reports and information provided by the municipal university, and from such ~~additional~~ audits and investigations as ~~are the state board may cause to be~~ conducted by--~~the--state--department--of--education~~, the state board shall determine the amount of out-district tuition a municipal university is entitled to bill to taxing subdivisions each year, and the entitlement to out-district state aid of the municipal university shall be an amount equal thereto plus an amount equal to the amount of out-district tuition disallowed under the provisions of K.S.A. 13-13a31, and amendments thereof thereto.

(b) No out-district state aid entitlement shall be based upon credit hours in any subject, course or program the principal part of which is instruction at a location outside of the municipal university district, unless the location of such subject, course or program is specifically authorized by the state board.

Sec. 5. K.S.A. 13-13a29 is hereby amended to read as follows: 13-13a29. (a) The determination of credit hours of duly enrolled out-district students shall be made at the end of the fifth week of the regular spring and fall semesters and at the end of the equivalent period for summer sessions. The determination of credit hours of duly enrolled out-district students for payments for short-term courses shall be made at such times as are prescribed by the state board ~~of-education~~.

(b) On or before November 1 and on or before April 1 of each year, the president and treasurer of a municipal university shall certify under oath to the state board the total number of duly enrolled credit hours of out-district students of the municipal university during the current school term. The state board may

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require a municipal university to furnish any additional information deemed necessary by it to carry out the provisions of this act and shall prescribe such forms, to be approved by the attorney general, as may be necessary for making such reports.

(c) The state board and the post auditor may audit the records of a municipal university to verify the accuracy of the reports submitted by the municipal university. The state board may promulgate rules and regulations for the administration of this act.

Sec. 6. K.S.A. 13-13a33 is hereby amended to read as follows: 13-13a33. The state board, in consultation with the state board of education, shall adopt rules and regulations prescribing criteria or guidelines for the purpose of determining which courses of study and programs offered in the community colleges are substantially equivalent to the courses of study and programs offered in municipal universities. A current, complete list of such courses of study and programs shall be maintained on file in the office of the state board and in the state department of education, and shall be open for public inspection at any reasonable time.

Sec. 7. K.S.A. 72-6501 is hereby amended to read as follows: 72-6501. As used in this act: (a) "University" means Washburn university of Topeka;.

(b) "School term" means a university semester consisting of at least ~~eighteen-(±8)~~ 18 weeks beginning in August or September of any year and ending in December of the same year, or beginning in January or February of any year and ending in May or June of the same year or a summer session for which a student receives ~~eighteen-(±8)~~ 18 hours of instruction for each credit hour; and.

(c) "State board" means the state board of education regents.

Sec. 8. K.S.A. 1990 Supp. 72-6503 is hereby amended to read as follows: 72-6503. (a) The basis for payments from the municipal university fund shall be \$28 for each credit hour of each duly enrolled undergraduate student and \$25 for each credit

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hour of each duly enrolled graduate student except for graduate students who are enrolled in the school of law.

(b) The basis for payments from the municipal university fund for each credit hour of each graduate student who is duly enrolled in the school of law shall be an amount which shall be determined by the state board by multiplying by 1 1/2 the amount specified in subsection (a) for each credit hour of duly enrolled undergraduate students.

(c) Payment from the municipal university fund shall be based only upon credit hours of duly enrolled students who are bona fide residents of the state of Kansas during the current school term. The determination of credit hours of duly enrolled students shall be made at the end of the fifth week of the regular spring and fall semesters and at the end of the equivalent period for summer sessions. The determination of credit hours of duly enrolled students for payments for short-term courses shall be made at such times as are prescribed by the state board of education.

(d) Moneys received from the municipal university fund shall not be expended for the purpose of expansion of graduate programs or for the purpose of expansion of off-campus programs.

Sec. 9. K.S.A. 13-13a25, 13-13a29, 13-13a33 and 72-6501 and K.S.A. 1990 Supp. 13-13a27, 13-13a28 and 72-6503 are hereby repealed.

Sec. 10. This act shall take effect and be in force from and after its publication in the statute book.

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**COMPARISON OF KEY FEATURES OF THE SCHOOL DISTRICT EQUALIZATION ACT (SDEA),
THE GOVERNOR'S RECOMMENDATIONS, AND THE 1990 INTERIM SPECIAL COMMITTEE
ON SCHOOL FINANCE RECOMMENDATIONS**

1991-92

	<u>Current Law</u>	<u>Governor's Recommendation</u>	<u>Interim Committee (1991 S.B. 26)⁽¹⁾</u>
BUDGET PER PUPIL (BPP) CON-			
TROLS			
1991-92 range	103%-109%	101%-103%	102%-106%
4th enrollment cat. adj.	1990-91 median increased to 107.1% of actual for 1989-90. In 1991-92 and subsequent years, median used may not be below 107.1 of the 1989-90 median	after budget controls are applied, increase BPP of district by 4.4 percent, ⁽²⁾ but may not exceed the median BPP of the 5th enrollment category	increase the median BPP by 4.4 percent ⁽²⁾ before the BPP controls are applied
additional 1%, subject to protest petition election	no provision	no provision	no provision
"permanent" budget control range	103%-109%	103%-109%	103%-109%
ENROLLMENT CATEGORIES			
merger of 4th and 5th	no provision (however, budget control and state aid medians may not be below 107.1 percent of such 1989-90 medians)	phased in -- completed in 1993-94 (1/3 of difference - 1991-92; 1/2 of difference - 1992-93; level of districts over 10,000 - 1993-94)	phased-in -- completed in 1993-94 (1/3 of difference - 1991-92; 1/2 of difference - 1992-93; level of districts over 10,000 - 1993-94)
		BPP adjustment occurs <u>after</u> application of basic budget controls	BPP adjustment is to the median BPP <u>before</u> application of the basic budget controls
DISTRICT WEALTH			
definition	2-year average: assessed valuation and taxable income	1-year sum: assessed valuation and 24% of taxable income ⁽³⁾	1-year sum: assessed valuation and 24% of taxable income ⁽³⁾

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<u>Current Law</u>	<u>Governor's Recommendation</u>	<u>Interim Committee (1991 S.B. 26)⁽¹⁾</u>
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MINIMUM TAX RATE

specified minimum general fund rate for school districts	no provision	no provision	30 mills amount that exceeds the legal maximum general fund budget produced by a 30-mill levy plus other school district general fund resources sent to state for use as SDEA aid
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NEW STATE AID MECHANISM

establishes SDAVTRF	no provision	yes distribution based on district's general fund tax levy proportion of total school district general fund levies	no provision
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INCOME TAX REBATE

main provisions	24%	24%	24%
	not deducted in computing general state aid	not deducted in computing gen- eral state aid	not deducted in computing gen- eral state aid

1. Assumes addition of a technical amendment.
2. The actual language calls for an increase equal to one-third of the difference between the actual 4th and 5th enrollment category median BPPs. Currently, this equates to 4.4 percent.
3. The actual language ties the taxable income component to the income tax rebate percentage for the taxable year preceding the taxable year in which the current school year commences.



Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103

(913) 296-3201

January 29, 1991

TO: Senate Education Committee
FROM: State Department of Education and Legislative Research Department
SUBJECT: State Aid Computer Printout

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

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

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

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

	Estimated Current Law 1990-91	Governor's Plan 1991-92
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority plus 2% petition	\$ -----	\$ 1,719,707
TOTAL	\$ 1,647,407	\$ 1,744,707
General State Aid Basic Additional Guarantee	\$ 543,370 1,484	\$ 691,917 0
SUBTOTAL	\$ 544,854	\$ 691,917
Special Provision for Appeals	1,068(e)	
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	15,003
TOTAL, General State Aid	\$ 545,920	\$ 706,920
School District Ad Valorem Tax Reduction Fund	0	70,000
Income Tax Rebate	189,700	203,900
TOTAL, General Aid, SDAVTR, & Rebate	\$ 735,620	\$ 980,820
Transportation Aid	47,615(d)	54,126(f)
GRAND TOTAL Increase over 1990-91	\$ 783,235	\$ 1,034,946 251,711
State Aid Ratio (b)	33.1%	40.5%
State Aid and Income Tax Ratio (c)	44.7%	56.2%

Est. Property Tax Increase
Est. KPERS Requirement
Est. KPERS Increase over 1990-91

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

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

	Current Law	Governor's Plan
Basic Budget Controls	3% - 9%	1% - 3% plus 4.4% for 4th enr. cat. not to exceed median of 5th cat.*
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4x-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	N.A.	N.A.
Local Effort Rate	N.A.	5.167%
District Wealth	Two-year average of assessed val. and taxable income**	One-year assessed val. & 24% of taxable income
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Same
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, 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	None
SDAVTR Fund	None	\$70,000,000

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

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

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

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

General Assumptions

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

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

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

<u>FTE 9-15-86</u>	<u>FTE 9-20-87</u>	<u>FTE 9-20-88</u>	<u>FTE 9-20-89</u>	<u>Est. FTE 9-20-90</u>	<u>Est. FTE 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.

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COLUMN EXPLANATION

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

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COUNTY NAME DISTRICT NAME	#	EST ENROLL 9-20-91	GENERAL FUND BUDGET 1990-91 INC1	1-BUDGET PER- EST 1990-91			1990-91			ESTIMATED 1991-92			TAXI RATE1 1/29/91 A4-5					
				EBT 1990-91	DIFF (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE1 AID1	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATE1 AID1	DIFF (14 - 10)					
ALLEN	001																	
MARSHALL VALLEY	D0256	335.0	4,598.23	3.0	1,586,398	1,633,982	47,394	817,492	0	122,413	939,905	868,139	59,010	131,576	1,058,723	118,820	10.20	45.27
IOLA	D0257	1,820.0	3,250.99	3.0	5,916,426	6,075,981	177,353	3,288,333	0	450,711	3,737,044	3,963,877	119,238	484,449	4,567,564	826,520	30.29	64.79
HUMBOLDT	D0258	603.0	4,685.54	3.0	2,827,725	2,912,357	84,832	1,598,936	0	152,663	1,751,599	1,871,875	44,346	164,090	2,080,331	328,732	21.39	42.91
ANDERSON	002																	
GARNETT	D0365	940.0	4,173.51	3.0	4,166,000	4,290,982	124,982	1,825,815	0	343,291	2,169,106	2,069,132	151,669	368,988	2,589,789	420,683	13.71	47.31
CREST	D0479	305.0	4,950.82	3.0	1,510,000	1,555,299	45,299	981,711	0	56,325	1,038,036	1,007,535	46,228	60,541	1,114,304	76,268	9.00	44.43
ATCHISON	003																	
ATCHISON CO COM	D0377	745.0	5,249.10	1.0	3,928,950	3,968,240	39,290	1,903,764	0	184,471	2,068,235	2,363,375	72,758	198,280	2,634,413	546,178	28.10	63.78
ATCHISON PUBLIC	D0409	1,685.0	3,549.32	3.0	5,990,249	6,160,023	179,774	2,334,964	0	711,849	3,046,813	3,129,831	151,494	765,134	4,046,459	999,646	28.54	64.23
BARBER	004																	
BARBER COUNTY N	D0254	765.0	4,329.00	3.0	3,378,788	3,500,213	121,425	1,200,391	0	236,739	1,437,130	1,175,710	207,438	254,461	1,637,609	200,479	5.22	42.01
SOUTH BARBER	D0255	318.0	5,372.34	1.0	1,641,249	1,725,467	84,238	366,982	0	98,547	465,529	358,857	132,734	105,924	597,515	131,986	6.21	49.27
BARTON	005																	
CLAFLIN	D0354	299.0	5,631.98	1.0	1,498,107	1,700,802	202,695	528,171	0	87,329	615,500	675,298	93,688	93,866	862,852	247,352	16.80	49.32
ELLINWOOD PUBLIC	D0355	559.0	5,079.07	1.0	2,766,572	2,847,592	101,020	1,342,457	0	165,999	1,528,456	1,432,914	101,038	178,425	1,712,377	183,921	9.05	41.60
GREAT BEND	D0428	3,305.7	8,230.98	6.6	10,703,262	11,408,442	705,180	3,206,743	0	1,346,507	4,553,250	4,225,818	439,852	1,447,300	6,112,970	1,559,720	17.38	48.57
HOISINGTON	D0431	750.0	4,344.17	3.0	3,265,943	3,363,929	97,984	1,557,724	0	232,765	1,790,489	1,768,834	101,339	250,189	2,120,361	329,872	13.58	43.54
BOURBON	006																	
FT SCOTT	D0234	2,020.0	3,232.23	6.5	6,542,349	6,970,818	428,469	2,752,822	0	702,402	3,455,224	3,595,541	194,187	754,980	4,544,708	1,089,484	27.12	57.57
UNIONTOWN	D0235	485.0	4,618.42	3.0	2,223,769	2,307,130	83,361	1,434,149	0	83,719	1,517,867	1,613,730	25,620	89,986	1,729,336	211,469	19.50	33.15
BROWN	007																	
HIAWATHA	D0415	1,218.0	4,138.40	3.0	4,959,877	5,191,786	231,909	2,307,818	0	338,569	2,646,387	2,893,595	157,024	363,913	3,414,532	768,145	25.07	61.29
BROWN COUNTY	D0430	660.0	4,505.60	3.0	2,970,090	3,042,908	92,818	1,894,175	0	134,887	2,029,062	2,082,290	75,971	144,984	2,303,245	274,183	20.06	59.58
BUTLER	008																	
LEON	D0205	760.0	3,868.95	3.0	2,903,100	3,044,271	141,171	1,661,374	0	161,856	1,822,930	1,983,725	57,778	173,650	2,215,153	392,223	22.79	44.25
REMINGTON-WHITE	D0206	500.0	5,208.39	1.0	2,552,113	2,630,235	78,122	974,974	0	178,370	1,153,344	1,270,716	106,183	191,721	1,568,620	415,276	22.47	67.15
CIRCLE	D0375	1,280.0	4,149.79	1.2	5,264,009	5,376,358	112,349	2,126,843	0	380,946	2,507,789	2,207,686	243,054	409,462	2,860,202	332,413	7.20	42.97
ANDOVER	D0385	1,675.0	3,641.95	2.1	6,043,819	6,230,933	187,114	1,923,297	0	624,322	2,547,619	2,798,685	177,408	671,053	3,647,148	1,099,529	27.16	63.34
ROSE HILL PUBLIC	D0394	1,494.5	4,026.61	1.0	5,729,873	6,077,952	348,079	3,458,154	0	393,855	3,852,009	4,278,879	96,761	423,357	4,798,977	946,968	50.35	80.68
DOUGLASS PUBLIC	D0396	760.0	4,502.22	3.0	3,342,897	3,524,340	181,443	2,220,911	0	202,110	2,423,021	2,606,722	21,378	217,239	2,845,339	422,318	39.15	43.32
AUGUSTA	D0402	1,982.0	3,219.55	3.0	6,226,604	6,572,589	345,985	2,235,155	0	803,850	3,039,005	3,422,520	131,264	864,022	4,417,806	1,378,801	40.80	70.61
EL DORADO	D0490	2,100.0	3,232.10	4.6	6,808,428	7,254,575	446,147	2,057,187	0	921,192	2,978,379	2,768,209	289,982	990,148	4,048,339	1,049,960	20.28	56.13
FLINTHILLS	D0492	225.0	5,663.15	1.0	1,294,029	1,306,970	12,741	474,999	0	49,651	524,650	569,508	52,542	53,348	675,418	150,768	13.71	52.28
CHASE	009																	
CHASE COUNTY	D0294	561.0	4,032.70	3.0	2,306,703	2,375,905	69,202	993,168	0	144,276	1,137,444	1,153,139	98,287	133,075	1,406,501	249,057	11.87	43.74

TY NAME DIA...ACT NAME	#	ENROLL 9-20-91	X	GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			TAXI RATE			
				EST. 1990-91	EST. 1991-92	DIFF (5 - 4)	BASIC AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC FUND	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILLI EQUIV	1990	
CHAUTAUQUA	010															
CEDAR VALE	D0286	197.5	4,290.27	3.0	830,167	872,749	42,582	390,179	0	31,290	441,469	450,913	31,192	35,129	337,236	75,767 11.89 37.04
CHAUTAUQUA COUN	D0286	480.0	4,971.99	3.0	2,403,955	2,476,076	72,121	1,424,145	0	102,752	1,526,897	1,590,681	24,108	110,444	1,725,233	198,336 15.11 24.47
CHEROKEE	011															
RIVERTON	D0404	698.0	4,537.04	3.0	3,169,125	3,264,195	95,070	2,290,951	0	87,484	2,378,635	2,260,239	79,397	94,247	2,434,063	35,448 3.43 31.96
COLUMBUS	D0493	1,290.0	3,964.98	3.0	5,122,752	5,276,438	153,686	2,649,342	0	301,018	2,950,360	2,935,518	176,281	323,350	3,455,349	504,989 15.30 53.52
CALENA	D0499	730.0	4,588.06	3.0	3,349,743	3,450,234	100,491	2,586,372	0	145,504	2,731,874	2,900,014	0	156,375	3,056,409	324,533 55.62 47.35
BAXTER SPRINGS	D0508	855.0	4,641.00	1.2	4,007,500	4,056,533	49,033	2,627,112	0	248,006	2,875,120	3,000,741	4,473	266,573	3,271,787	396,667 31.11 40.82
CHEYENNE	012															
CHEYELIN	D0103	228.0	6,140.77	1.0	1,397,025	1,410,996	13,971	4,732	0	84,520	89,272	92,133	116,137	90,847	299,117	209,843 11.51 61.41
ST FRANCIS COMM	D0297	425.0	4,818.46	3.0	2,030,980	2,109,279	78,299	768,167	0	123,897	892,084	950,127	79,506	133,171	1,162,804	270,720 15.52 48.33
CLARK	013															
MINNEOLA	D0219	185.0	5,388.17	1.0	1,056,775	1,049,363	10,588	267,168	0	71,048	338,216	214,513	74,620	76,347	365,500	27,284 2.15 44.63
ASHLAND	D0220	246.0	5,303.20	1.0	1,442,470	1,436,895	14,425	6,009	0	108,778	114,787	0	140,395	116,921	257,516	142,729 5.72 48.24
CLAY	014															
CLAY CENTER	D0379	1,608.9	3,442.10	3.0	5,537,992	5,704,130	166,135	2,403,824	0	457,179	2,861,003	3,123,086	116,004	491,401	3,730,491	869,488 24.36 51.09
CLOUD	015															
CONCORDIA	D0333	1,332.0	3,775.75	3.0	5,295,704	5,454,547	186,863	2,534,427	0	432,222	2,986,649	3,183,453	139,335	464,576	3,787,364	802,715 27.70 65.91
SOUTHERN CLOUD	D0334	233.0	5,305.02	1.0	1,371,347	1,385,061	13,714	605,466	0	75,819	681,285	628,327	44,058	81,494	753,879	72,594 6.95 39.60
COFFEY	016															
LEBO-WAVERLY	D0243	495.0	4,508.86	3.0	2,281,482	2,349,930	68,448	1,397,490	0	140,988	1,538,478	1,511,635	59,227	151,542	1,722,404	183,926 14.57 46.67
BURLINGTON	D0244	887.3	4,845.78	1.0	4,207,590	4,352,448	144,858	0	0	233,023	233,023	0	451,304	250,466	701,770	468,747 0.92 7.31
LERDY-GRIDLEY	D0245	340.0	4,690.12	3.0	1,641,543	1,690,787	49,244	876,117	0	108,535	984,672	840,608	81,228	116,681	1,038,517	53,845 3.77 41.71
COMANCHE	017															
COMANCHE COUNTY	D0300	430.0	5,471.94	1.0	2,361,142	2,384,734	23,612	573,386	0	134,006	727,592	348,045	209,231	144,037	701,333	-26,239 -0.83 47.32
CONLEY	018															
CENTRAL	D0462	470.0	4,903.62	3.0	1,773,600	2,373,843	398,243	927,373	0	86,038	1,013,411	1,629,581	51,247	92,478	1,773,306	759,895 68.44 48.76
UDALL	D0463	395.0	4,575.62	3.0	1,768,477	1,861,892	93,115	1,043,103	0	127,342	1,170,445	1,170,145	79,065	136,874	1,386,084	215,639 21.62 74.26
WINFIELD	D0465	2,440.0	3,289.54	5.4	7,880,433	8,459,919	579,486	2,844,310	0	928,922	3,793,232	3,948,733	326,473	998,456	5,273,642	1,480,430 27.54 66.97
ARKANSAS CITY	D0470	3,040.0	3,433.78	5.4	10,318,164	11,002,398	684,234	4,339,666	0	1,008,401	5,348,067	5,634,186	302,820	1,063,885	7,020,891	1,672,824 26.62 56.38
DEXTER	D0471	150.0	4,520.64	1.0	765,054	787,878	22,824	473,676	0	36,060	509,736	548,393	20,384	38,760	607,737	98,001 17.18 44.20
CRAWFORD	019															
NORTHEAST	D0246	500.0	4,090.85	3.0	2,294,967	2,328,846	33,879	1,451,173	0	132,443	1,583,616	1,623,831	25,690	142,357	1,791,878	208,262 23.35 48.31
CHEROKEE	D0247	780.0	4,684.60	2.2	3,698,498	3,780,663	82,175	2,303,598	0	180,722	2,484,310	2,512,638	80,731	194,250	2,787,619	303,309 18.57 54.69
GIRARD	D0248	1,100.0	3,632.53	3.0	4,198,535	4,342,261	143,726	2,607,154	0	285,811	2,892,965	2,968,055	42,868	307,205	3,318,128	425,163 21.67 35.60
FRONTENAC PUBLIC	D0249	485.0	4,495.12	3.0	2,164,400	2,245,533	81,135	1,325,319	0	137,476	1,462,795	1,531,172	15,603	147,767	1,714,542	251,747 29.04 40.11
PITTSBURG	D0250	2,788.0	3,086.49	7.4	8,791,867	9,442,464	430,597	3,280,184	0	1,307,066	4,589,250	4,527,613	279,517	1,407,057	6,214,187	1,624,937 29.15 60.36

1/29/91
4/1/92

DISTRICT NAME	#	EST ENROLL	I-BUDGET PER-GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			TAXI RATE!					
			9-20-91	1990-91 INCL	1990-91	1991-92	DIFF (3 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATE AID (14 - 10)	DIFF HILL EQUIV! 1990		
DECATOR	020																
UBERLIN	D0294	610.0	4,524.71	3.0	2,705,779	2,842,873	137,096	977,305	0	176,812	1,154,117	1,360,173	86,016	190,047	1,636,238	482,121	21.02 47.93
PRAIRIE HEIGHTS	D0295	102.0	6,555.54	1.0	665,387	675,352	9,945	217,161	0	23,323	242,694	239,430	39,970	27,433	306,833	64,149	11.51 65.70
DICKINSON	021																
BODOMON	D0393	318.0	5,967.57	1.0	1,894,705	1,916,666	21,961	907,967	0	96,464	1,004,431	1,076,614	41,139	103,683	1,221,438	217,007	20.78 54.82
ABILENE	D0435	1,380.0	3,838.55	3.0	5,278,000	5,436,120	178,120	2,449,423	0	493,911	2,943,334	3,027,664	147,973	550,883	3,706,520	763,186	24.91 61.68
CHAPMAN	D0473	1,206.3	3,949.69	3.0	4,773,197	4,916,396	143,199	2,215,250	0	255,995	2,471,245	2,527,062	182,119	275,157	2,984,338	813,093	15.29 54.68
RURAL VISTA	D0481	357.5	5,173.90	1.0	1,682,265	1,916,189	33,924	876,394	0	92,227	988,821	1,061,966	65,870	99,131	1,226,967	238,146	20.19 64.77
HERINGTON	D0487	530.5	4,454.50	3.0	2,416,566	2,489,066	72,500	1,411,072	0	153,841	1,564,913	1,694,441	31,290	165,356	1,891,087	326,174	32.25 57.27
DONIPHAN	022																
WATHENA	D0406	510.0	4,793.00	3.0	2,442,990	2,517,763	74,773	1,679,497	0	112,158	1,791,653	1,936,049	0	120,554	2,056,603	264,948	38.34 30.25
HIGHLAND	D0425	285.0	5,034.41	3.0	1,515,356	1,560,817	45,461	957,406	0	66,002	1,023,408	1,057,860	29,757	70,942	1,158,559	135,151	20.64 51.78
TROY PUBLIC SCH	D0429	372.0	4,814.42	3.0	1,803,000	1,857,069	54,089	1,164,727	0	102,384	1,267,111	1,370,629	294	110,048	1,480,971	213,860	35.59 37.10
HIMWAY SCHOOLS	D0433	190.0	5,718.89	1.0	1,103,746	1,114,783	11,037	399,618	0	56,090	455,708	537,419	27,587	60,288	625,294	169,586	22.43 55.94
ELWOOD	D0486	230.0	5,611.86	1.0	1,271,087	1,303,635	32,548	786,356	0	33,999	822,535	835,957	34,209	38,693	908,859	86,324	11.95 44.53
DOUGLAS	023																
BALDWIN CITY	D0348	998.0	4,382.64	3.0	4,325,664	4,505,092	179,428	2,217,358	0	305,982	2,523,340	2,768,909	87,738	328,884	3,185,533	462,193	32.06 43.13
EUDORA	D0491	630.0	4,729.02	1.0	3,835,236	3,964,337	129,101	2,363,986	0	235,344	2,599,330	2,839,230	6,974	232,761	3,101,165	501,835	44.99 52.00
LAWRENCE	D0497	8,650.0	3,614.58	2.4	30,475,997	32,022,300	1,546,303	3,355,382	0	4,578,619	7,934,001	8,820,007	1,801,863	4,921,351	13,543,221	5,409,220	18.82 62.93
EDWARDS	024																
KINSLEY-OFFERLE	D0347	396.0	5,346.92	1.0	2,136,094	2,157,456	21,362	639,298	0	247,246	886,544	852,799	97,622	265,753	1,216,174	329,630	20.67 71.84
LEWIS	D0502	187.0	5,304.84	1.0	1,018,399	1,039,703	21,304	203,290	0	72,651	275,941	170,657	80,710	78,069	329,456	53,513	3.94 46.51
ELK	025																
WEST ELK	D0282	460.0	5,121.68	1.6	2,315,000	2,393,509	78,509	1,180,315	0	121,319	1,301,634	1,325,860	31,122	130,400	1,487,402	185,768	11.65 23.72
ELK VALLEY	D0283	180.0	4,822.07	3.0	952,358	980,929	28,571	662,261	0	30,549	692,810	659,311	30,779	32,836	722,926	30,116	4.21 46.17
ELLIS	026																
ELLIS	D0398	365.0	5,286.15	1.0	1,755,875	1,975,434	19,559	877,550	0	112,219	989,769	845,504	91,637	120,619	1,057,760	67,991	4.00 43.23
VICTORIA	D0432	386.0	4,582.69	3.0	1,810,161	1,864,467	54,306	987,009	0	100,259	1,067,268	1,001,640	56,049	107,764	1,165,453	78,185	5.41 30.33
HAYS	D0489	3,462.0	3,464.80	5.4	11,880,791	12,642,876	762,087	3,021,059	184,445	1,489,062	4,694,586	4,475,471	676,137	1,600,526	6,752,134	2,057,548	19.60 63.76
ELLSWORTH	027																
ELLSWORTH	D0327	775.0	4,785.27	1.0	3,691,833	3,745,668	53,833	1,921,496	0	215,284	2,136,980	2,298,822	89,929	231,399	2,420,150	483,170	26.56 68.99
LORRAINE	D0328	492.0	5,830.04	1.0	2,850,900	2,897,073	46,173	189,522	0	157,038	346,560	514,534	200,837	168,793	884,164	537,404	16.05 64.14
FINNEY	028																
HOLCOMB	D0363	680.0	5,192.93	1.0	3,422,142	3,566,505	144,363	0	0	96,084	96,084	0	424,781	103,276	528,057	431,973	3.71 29.93
GARDEN CITY	D0457	6,423.1	3,232.35	6.5	20,419,756	22,120,578	1,700,822	8,040,106	0	1,971,977	10,012,083	10,130,178	1,018,500	2,119,590	13,268,268	3,256,185	19.17 55.73
FORD	029																
SPEARVILLE-WIND	D0381	265.0	4,841.17	3.0	1,273,228	1,321,399	48,171	657,152	0	68,725	725,877	776,427	37,781	73,870	868,048	162,171	19.14 50.86
DODGE CITY	D0443	4,150.0	3,203.32	7.4	13,298,400	14,282,696	984,096	4,167,583	0	1,558,852	5,706,435	5,176,993	726,930	1,634,043	7,057,976	1,831,541	15.33 54.05
BUCKLIN	D0459	320.0	4,030.63	3.0	1,324,063	1,363,784	39,721	632,771	0	104,937	739,708	604,298	76,034	114,942	795,274	55,566	3.46 37.85

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ITY NAME CT NAME	EST. ENROLL 9-20-91	X	GENERAL FUND BUDGET	1990-91				ESTIMATED 1991-92				TAXI RATE 1990
				EST. 1990-91	DIFF (5 - 4)	BASIC AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC FUND	STATE AID/ INCOME	TOTAL STATE AID	DIFF (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 0 148,948 2,318,735 2,503,497 57,662 160,097 2,721,456 402,701 25.47 50.20												
CENTRAL HEIGHTS D0288 535.0 4,218.73 3.0 2,295,000 2,363,849 68,849 1,537,913 0 127,748 1,665,461 1,685,050 28,903 137,311 1,851,264 185,603 18.36 36.61												
WELLSVILLE D0289 750.0 4,617.60 3.0 3,405,482 3,567,098 161,616 1,941,730 0 243,972 2,185,702 2,321,946 68,166 262,234 2,652,346 466,644 31.68 61.97												
OTTAWA D0290 2,280.0 3,155.43 7.4 6,973,550 7,726,806 753,256 3,127,911 0 723,299 3,851,210 4,318,792 195,670 777,442 5,291,912 1,440,702 35.14 56.79												
GEARY 031 JUNCTION CITY D0475 6,732.0 3,249.39 6.0 22,345,402 23,488,238 1,342,836 13,185,209 0 1,008,011 14,163,220 14,130,365 480,452 1,083,466 15,694,283 1,531,063 18.93 45.11												
GOVE 032 GRINNELL PUBLIC D0291 154.5 7,118.87 1.0 1,021,558 1,110,864 89,306 285,316 0 47,400 332,716 431,168 53,921 50,948 536,037 203,321 24.89 66.61												
GRAINFIELD D0292 188.0 6,667.58 1.0 1,250,171 1,266,041 15,870 354,480 0 62,343 416,823 433,036 62,881 67,010 562,927 146,104 14.06 61.57												
QUINTER PUBLIC D0293 364.0 4,763.42 3.0 1,741,031 1,793,260 52,229 893,470 0 105,323 998,993 993,154 65,086 113,207 1,171,447 172,454 13.68 50.70												
GRAHAM 033 WEST GRAHAM-HOR D0280 111.5 8,588.12 1.0 974,752 984,499 9,747 246,490 0 33,220 279,710 116,931 91,441 33,706 244,078 -35,632 -3.94 66.53												
HILL CITY D0281 522.5 5,314.87 1.0 2,787,650 2,815,526 27,876 1,279,952 0 142,352 1,422,304 1,314,780 119,343 153,008 1,587,131 164,827 7.64 49.14												
GRANT 034 ULYSSES D0214 1,680.0 3,887.00 1.0 6,306,661 6,595,462 288,801 0 0 500,871 500,871 0 449,810 538,364 1,188,174 687,303 3.24 24.85												
GRAY 035 CIMARRON-ENSIGN D0102 585.0 5,001.43 1.3 2,818,305 2,862,460 44,153 1,137,473 0 180,907 1,318,380 1,353,202 82,922 194,449 1,630,573 312,193 14.39 45.09												
MONTEZUMA D0371 190.0 6,263.34 1.0 1,221,356 1,233,568 12,212 311,351 0 90,077 401,428 337,796 83,461 96,820 518,077 116,649 10.71 69.26												
COPELAND D0476 112.0 9,136.33 1.0 1,036,973 1,047,343 10,370 0 0 59,260 59,260 0 105,917 63,696 169,613 110,353 10.49 86.62												
INGALLS D0477 260.0 4,848.34 3.0 1,260,569 1,298,385 37,816 531,977 0 57,931 589,908 606,366 62,688 62,267 731,721 141,813 11.63 50.10												
GREELEY 036 GREELEY COUNTY D0200 353.5 4,770.38 3.0 1,750,731 1,803,251 32,520 137,692 0 122,782 260,474 259,543 117,516 131,973 509,032 246,558 9.58 43.46												
GREENWOOD 037 MADISON-VIRGIL D0386 280.0 5,627.40 1.0 1,606,622 1,622,688 16,046 836,826 0 80,693 917,519 692,189 52,206 86,733 1,031,128 113,609 11.29 51.37												
EUREKA D0389 760.0 5,049.70 1.0 3,810,002 3,876,152 66,150 1,908,040 0 226,436 2,134,476 2,161,625 104,762 243,386 2,509,773 375,297 17.00 54.09												
HAMILTON D0390 110.5 6,412.90 1.0 708,625 715,712 7,087 273,260 0 23,332 296,592 241,733 44,058 25,079 310,872 14,280 2.14 49.42												
HAMILTON 038 SYRACUSE D0494 421.0 4,907.57 3.0 2,075,904 2,138,160 62,276 15,126 0 194,132 209,258 0 219,457 208,643 428,120 218,862 5.22 43.26												
HARPER 039 ANTHONY-HARPER D0361 1,060.0 4,207.87 3.0 4,447,713 4,594,157 146,442 1,586,344 0 335,901 1,942,245 1,977,457 203,329 382,542 2,563,328 621,083 15.86 54.58												
ATTICA D0511 220.0 5,117.83 2.9 1,148,953 1,182,475 33,522 544,674 0 61,609 606,283 511,125 73,528 66,221 650,874 44,591 4.05 49.82												
HARVEY 040 BURRTON D0369 285.0 5,446.19 1.0 1,519,486 1,567,686 48,199 794,112 0 77,531 871,643 880,505 48,727 83,356 1,012,588 140,925 14.70 50.22												
NEWTON D0373 3,260.0 3,303.47 5.4 10,630,251 11,350,831 720,580 3,795,567 0 1,319,798 5,115,365 5,696,066 344,239 1,418,591 7,458,894 2,343,531 38.22 77.26												
SEIGNICK PUBLIC D0439 416.0 5,357.00 1.0 2,185,657 2,250,797 65,140 1,317,727 0 156,675 1,474,422 1,594,759 2,548 168,424 1,765,731 291,309 45.02 51.39												
HALSTEAD D0440 750.0 4,855.41 1.0 3,639,131 3,677,970 28,839 1,905,809 0 215,858 2,121,667 2,247,864 81,039 232,016 2,560,919 439,252 24.11 63.21												
HEBBTON D0460 760.0 4,680.87 3.0 3,527,987 3,644,203 134,214 1,810,610 0 248,804 2,079,416 2,124,539 105,217 288,928 2,518,684 439,268 21.85 58.83												

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DIB... NAME	#	CT NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
				EST ENROLL 9-20-71	X 1990-91	INC 1990-91	EST. 1990-91	DIFF (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC FUND	SDAVTR	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILLI EDU/VI 1990	TAXI RATE		
I-BUDGET PER-1 GENERAL FUND BUDGET																				
HASKELL	041																			
SUBLETTE	D0374	500.0	4,940.50	3.0	2,336,617	2,544,360	187,743	175,781	0	200,197	375,976	0	274,923	215,183	490,108	114,130	2.24	37.00		
BATANTA	D0507	370.0	6,094.85	1.0	2,282,522	2,305,347	22,825	0	0	144,868	144,868	0	223,573	155,712	379,285	234,417	2.57	21.09		
HODGE MAN	042																			
JETMORE	D0227	265.0	5,259.63	1.0	1,398,543	1,407,741	19,198	356,745	0	83,380	440,123	425,076	72,393	89,621	607,090	166,965	11.13	58.57		
HANSTON	D0228	146.0	6,602.14	1.0	977,117	986,688	9,771	342,917	0	32,852	375,769	300,294	66,080	35,312	401,686	23,917	2.82	54.84		
JACKSON	043																			
NORTH JACKSON	D0335	430.0	5,156.66	1.5	2,200,167	2,250,678	50,711	1,434,606	0	86,441	1,523,047	1,664,397	7,033	95,061	1,766,493	243,446	32.41	42.33		
HOLTON	D0336	990.0	4,402.54	3.0	4,218,514	4,469,274	270,760	2,426,672	0	276,972	2,703,644	3,092,500	49,733	297,703	3,439,940	736,296	47.96	64.73		
MAYETTA	D0337	778.5	4,633.22	3.0	3,583,797	3,691,312	107,815	2,290,703	0	174,393	2,445,100	2,737,510	0	187,447	2,924,759	409,859	47.49	43.48		
JEFFERSON	044																			
VALLEY FALLS	D0338	486.0	4,240.53	3.0	2,074,880	2,137,126	62,246	1,384,838	0	118,474	1,503,312	1,603,362	6,496	127,342	1,737,400	234,088	32.49	39.49		
JEFFERSON COUNT	D0339	425.0	5,123.27	1.0	2,268,072	2,308,548	40,476	1,441,679	0	100,760	1,542,439	1,628,838	16,639	108,302	1,753,779	211,340	25.47	43.23		
JEFFERSON WEST	D0340	720.0	4,904.20	1.0	3,491,787	3,546,333	74,346	1,956,614	0	267,688	2,224,302	2,324,533	32,550	287,726	2,644,809	420,507	32.97	56.47		
OKALOOSA PUBLI	D0341	575.0	4,611.54	3.0	2,607,826	2,731,187	123,361	1,539,942	0	158,884	1,698,826	1,874,807	35,147	170,777	2,090,731	381,905	37.60	59.98		
MCLOUTH	D0342	525.0	4,783.97	3.0	2,490,054	2,586,932	96,878	1,511,054	0	141,341	1,652,395	1,763,854	33,733	151,921	1,949,508	297,113	28.02	48.99		
PERRY PUBLIC SC	D0343	937.0	4,299.84	3.0	3,983,800	4,149,823	166,023	2,140,292	0	287,253	2,427,545	2,532,002	90,895	308,756	2,931,653	504,108	26.29	58.68		
JEWELL	045																			
WHITE ROCK	D0104	162.0	8,254.75	1.0	1,415,689	1,429,847	14,158	353,363	0	56,686	410,049	327,246	88,984	60,929	477,161	47,112	6.35	68.28		
HANKATO	D0278	280.0	5,269.39	1.0	1,504,411	1,519,454	15,043	882,418	0	78,626	961,044	934,993	51,576	84,512	1,071,081	110,037	14.99	69.29		
JEWELL	D0279	200.0	5,860.00	1.0	1,183,720	1,195,537	11,837	515,946	0	78,339	594,285	563,719	46,697	84,203	694,619	100,334	12.01	55.57		
JOHNSON	046																			
SOUTHEAST JOHNS	D0229	9,700.0	4,709.72	1.0	42,500,000	46,141,154	3,641,154	3,844,347	221,517	4,413,131	6,479,195	0	4,811,058	4,743,476	9,554,534	1,075,339	2.02	58.64		
SPRING HILL	D0230	1,240.0	4,028.36	3.0	5,031,677	5,228,269	196,592	2,479,128	0	413,617	2,892,743	3,248,840	119,392	444,579	3,812,811	920,066	39.38	80.13		
GARDNER-EDGERTO	D0231	1,622.5	3,881.09	1.0	6,297,049	6,360,038	62,969	2,114,894	0	680,343	2,795,239	1,956,905	471,604	731,271	3,159,780	364,541	5.93	63.03		
DEBOTO	D0232	1,760.0	3,714.15	1.0	6,419,542	6,602,270	182,728	2,561,301	0	463,675	3,024,976	3,119,578	253,542	498,384	3,873,504	848,528	18.91	62.04		
DLATHE	D0233	15,073.5	4,149.05	1.0	58,890,000	63,166,105	4,276,103	19,223,463	0	5,969,504	25,192,967	26,073,777	2,902,228	6,416,352	35,392,377	10,199,410	23.48	67.04		
SHAWNEE MISSION	D0312	39,223.7	4,045.66	1.0	119,117,818	124,108,184	4,990,346	0	39,830,176	39,830,176	0	7,028,980	42,811,645	49,840,645	10,010,469	6.79	39.79			
KEARNY	047																			
LAKIN	D0215	670.0	5,156.55	1.0	3,361,042	3,489,440	128,398	0	0	224,782	224,782	0	364,637	241,608	604,245	381,463	2.63	20.67		
DEERFIELD	D0216	268.0	5,048.65	3.0	1,401,000	1,443,031	42,031	9,879	0	51,970	61,849	0	143,024	55,860	198,884	137,033	2.61	22.33		
KINCHMAN	048																			
KINCHMAN	D0331	1,065.5	4,365.25	1.6	4,707,925	4,812,749	104,824	1,287,169	0	387,808	1,674,977	1,426,937	293,013	416,838	2,136,768	461,811	8.88	50.60		
CUNNINGHAM	D0332	321.0	6,458.23	1.0	1,992,364	2,093,822	101,438	228,537	0	81,665	310,202	117,339	184,051	87,778	389,168	78,966	2.88	47.35		
KIOWA	049																			
GREENSBURG	D0422	387.0	4,833.68	3.0	1,880,302	1,936,710	56,408	728,410	0	145,442	873,652	660,548	110,453	156,329	927,330	53,478	2.58	38.48		
MULLINVILLE	D0424	95,010,544.18	1.0	948,976	1,011,714	62,738	47,278	220	29,500	76,998	0	116,466	31,708	148,174	71,176	5.65	67.79			
HAVILAND PUBLIC	D0474	169.3	6,726.55	1.0	1,204,053	1,216,094	12,041	400,027	0	47,837	447,864	228,203	118,692	51,418	398,313	-49,551	-3.90	61.20		

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TY NAME L. ACT NAME	EST ENROLLI X 9-20-91	GENERAL FUND BUDGET	1990-91						ESTIMATED 1991-92						TAXI RATEI 1/29/91 A 4/10		
			EBT 1990-91	EBT. 1991-92	DIFF (5 - 4)	BASIC AID/ ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATEI	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATEI	DIFF (14 - 10)	MILLI EQIVI 1990			
LABELLE	050																
PARBONS	D0503	1,825.0	3,439.85	1.3	6,367,171	6,450,217	83,046	2,874,611	0	765,926	3,640,539	3,698,035	131,075	823,242	4,652,372	1,011,633	33.43 75.27
OSWEGO	D0504	469.5	5,049.77	2.6	2,370,869	2,432,841	61,972	1,591,690	0	117,062	1,708,772	1,716,242	34,193	125,846	1,876,283	167,511	17.31 40.64
CHETOPA	D0505	296.0	5,279.24	1.0	1,626,006	1,642,265	16,259	1,139,214	0	57,160	1,196,394	1,229,687	11,221	61,460	1,302,368	105,974	20.22 39.49
LABELLE COUNTY	D0506	1,610.0	3,644.38	3.0	5,867,446	6,043,473	176,027	3,320,743	0	350,538	3,671,281	4,008,259	72,254	376,777	4,457,290	786,009	20.71 50.07
LANE	051																
HEALY PUBLIC SC	D0468	108.0	6,559.67	1.0	708,444	715,529	7,085	31,558	0	61,743	113,301	0	65,016	87,862	152,878	39,577	4.48 58.79
DIGHTON	D0482	377.0	4,980.21	3.0	1,947,263	2,036,459	89,196	601,409	0	132,263	733,872	762,973	83,804	142,164	990,963	257,091	13.17 43.73
LEAVENWORTH	052																
EASTON	D0449	628.0	4,414.50	3.0	2,763,475	2,885,478	92,003	1,414,400	0	147,036	1,561,436	1,703,696	59,010	158,042	1,920,747	359,311	25.64 56.94
LEAVENWORTH	D0453	4,460.0	3,235.13	6.5	13,735,403	15,360,418	1,625,015	5,028,185	0	1,589,124	6,617,309	6,815,877	583,842	1,708,078	9,107,797	2,490,488	26.42 56.60
BAEHEIR-LINWOOD	D0458	1,280.0	4,199.88	1.0	5,230,953	5,429,606	198,653	2,266,361	0	427,465	2,693,826	2,980,124	92,799	459,463	3,532,386	838,560	32.80 61.09
TONGANDXIE	D0464	1,415.0	4,115.98	1.0	5,583,328	5,882,353	299,025	2,760,426	0	407,921	3,168,347	3,743,807	90,636	438,456	4,272,899	1,104,352	43.53 69.65
LANSING	D0469	1,725.0	3,929.15	1.0	6,451,660	6,845,559	393,899	3,626,978	0	369,722	3,996,700	4,435,026	88,550	377,398	4,920,974	924,274	32.59 47.83
LINCOLN	053																
LINCOLN	D0298	416.0	5,308.73	1.0	2,158,000	2,230,517	72,517	934,796	0	131,466	1,066,262	1,133,788	61,103	141,307	1,338,198	271,936	17.83 47.19
SYLVAN GROVE	D0299	213.5	4,819.19	3.0	995,162	1,059,765	64,603	449,634	0	51,981	501,615	544,115	43,078	55,872	643,065	141,450	15.81 46.46
LINN	054																
PLEASANTON	D0344	408.0	5,294.84	1.0	2,226,482	2,248,746	22,264	1,554,393	0	82,077	1,636,470	1,712,902	11,928	98,221	1,813,051	176,581	25.88 44.35
JAYHAWK	D0346	526.0	4,823.07	3.0	2,534,623	2,613,042	78,819	1,311,657	0	115,590	1,427,247	1,590,619	56,567	124,243	1,771,429	344,182	22.18 50.17
PRAIRIE VIEW	D0362	815.0	4,983.02	1.0	3,965,986	4,019,458	53,472	23,771	0	207,648	233,419	0	428,197	223,192	651,389	417,970	3.80 32.93
LOGAN	055																
DAKLEY	D0274	480.0	5,045.75	2.3	2,454,235	2,510,320	56,065	773,967	0	163,756	937,723	829,776	160,223	176,014	1,166,013	228,290	9.06 55.76
TRIPPLAINS	D0275	117.0	7,284.49	1.0	845,000	860,806	15,804	5,253	0	30,428	35,681	34,227	77,945	32,706	144,878	109,197	10.39 66.29
LYON	056																
NORTH LYON COUN	D0251	725.0	4,269.87	3.0	3,070,035	3,186,528	118,473	1,757,815	0	157,845	1,915,660	2,013,549	79,044	169,661	2,262,254	346,594	19.22 49.15
SOUTHERN LYON C	D0252	555.5	4,502.24	3.0	2,462,726	2,576,026	113,300	1,344,903	0	144,929	1,489,832	1,595,837	64,526	155,778	1,816,141	326,309	23.02 53.61
EMPORIA	D0253	4,660.0	3,149.16	7.4	14,717,304	15,806,327	1,089,023	6,083,612	34,655	1,850,423	7,968,690	8,279,366	470,820	1,988,937	10,739,123	2,770,433	31.20 64.37
HARION	057																
CENTRE	D0397	277.0	5,468.17	1.0	1,684,744	1,701,590	16,846	768,240	0	76,057	844,297	815,437	42,133	81,751	939,321	95,024	7.47 32.72
PEABODY-BURNS	D0398	400.0	5,240.84	1.0	2,127,780	2,149,060	21,280	1,131,852	0	118,103	1,249,955	1,273,126	62,938	126,944	1,463,030	213,075	18.22 62.19
MARION	D0408	580.0	4,751.89	3.0	2,756,093	2,838,781	82,686	1,415,719	0	195,620	1,611,339	1,666,440	57,423	210,243	1,936,126	324,787	21.40 50.58
DURHAM-HILLBOR	D0410	636.5	4,929.59	1.2	3,088,387	3,175,446	87,061	1,471,514	0	211,715	1,703,229	1,804,571	72,464	227,563	2,104,598	401,369	22.20 53.31
GOEBBEL	D0411	242.5	5,059.52	3.0	1,317,745	1,367,679	49,954	762,587	0	60,436	823,023	868,793	33,908	64,939	987,660	164,637	24.74 60.66
MARSHALL	058																
MARYVILLE	D0364	970.0	4,107.72	3.0	4,027,621	4,146,446	120,825	1,676,662	0	378,911	2,035,573	2,074,592	122,398	407,274	2,604,254	546,481	20.15 54.60
VERMILLION	D0380	620.0	4,652.50	3.0	2,679,898	2,771,070	91,192	1,577,633	0	141,704	1,719,337	1,843,406	64,932	152,311	2,060,649	341,312	20.41 48.65
AXTELL	D0408	351.0	5,194.84	1.4	1,795,507	1,848,770	53,263	889,385	0	78,373	967,760	1,086,469	53,648	84,242	1,224,359	236,599	23.99 62.79
VALLEY HEIGHTS	D0498	465.0	4,487.60	3.0	1,972,299	2,149,337	177,038	1,144,437	0	113,742	1,258,179	1,435,633	46,658	122,256	1,604,947	346,768	34.10 55.43

DIB...ACT NAME	#	NAME	#	I-BUDGET PER-1			GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			TAXI RATE1		
				EST ENROLL	X 9-20-91	1990-91 INC1	EST. 1990-91	DIFF 1991-92 (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC FUND	SDAVTR	STATE AID/ INCOME	TOTAL STATE AID	DIFF MILLI EQUIV1 1990	14 (14 - 10)	15 15
MCPHERSON	059																	
LINDSBORG	D0400	826.0	4,461.51	3.0	3,640,589	3,795,767	155,178	1,523,254	0	275,591	1,798,845	1,884,519	152,614	296,221	2,333,354	534,509	19.32	59.00
MCPHERSON	D0418	2,505.0	3,370.62	5.4	8,255,318	8,899,363	644,045	1,626,712	11,405	1,074,765	2,712,882	2,889,644	498,358	1,155,217	4,543,219	1,830,337	23.72	68.02
CANTON-GALVA	D0419	400.0	5,054.81	3.0	2,067,419	2,129,438	62,019	968,213	0	144,462	1,112,675	1,066,325	54,306	155,275	1,275,906	163,231	11.21	36.69
MONDRIDGE	D0423	465.0	4,786.57	3.0	2,163,528	2,292,529	129,001	788,423	0	219,369	1,007,792	1,048,753	93,198	235,790	1,377,741	369,949	21.75	59.23
INMAN	D0448	445.0	4,880.53	3.0	2,152,315	2,236,993	84,678	1,106,876	0	123,984	1,230,860	1,258,762	68,880	133,244	1,460,906	230,046	16.25	49.40
MEADE	060																	
FOWLER	D0223	161.0	6,533.72	1.0	989,898	1,042,449	72,591	160,480	0	61,182	221,662	238,199	77,980	65,762	381,941	160,279	14.52	42.00
MEADE	D0226	403.0	5,059.33	3.0	2,018,672	2,100,077	81,405	49,865	0	125,650	175,515	0	176,176	135,055	311,231	135,716	3.44	36.30
MIAMI	061																	
OSAWATOMIE	D0367	1,136.0	4,052.86	3.0	4,569,602	4,742,175	172,573	2,712,931	0	306,642	3,019,573	3,271,195	45,689	329,595	3,646,479	626,906	33.40	51.08
PAOLA	D0368	1,445.0	3,909.29	1.0	6,301,777	6,495,085	193,308	2,051,980	0	669,766	2,721,746	3,150,509	156,156	719,901	4,024,566	1,304,820	34.62	71.36
LOUISBURG	D0416	1,109.0	4,268.77	3.0	4,719,126	4,876,084	156,758	2,187,735	0	409,163	2,596,900	2,856,312	74,389	437,793	3,370,494	773,594	30.92	55.91
MITCHELL	062																	
WACONDA	D0272	560.0	4,673.06	3.0	2,616,915	2,695,420	78,505	1,166,446	0	142,489	1,308,935	1,418,669	75,285	153,155	1,647,109	338,174	21.89	58.71
BELOIT	D0273	810.0	4,523.15	3.0	3,664,200	3,774,126	109,926	1,541,563	0	296,698	1,838,261	2,025,379	81,004	318,907	2,425,290	587,029	24.39	52.08
MONTGOMERY	063																	
CANEY VALLEY	D0436	775.0	4,800.74	1.0	3,742,173	3,779,601	37,428	2,507,667	0	170,151	2,677,818	2,619,586	63,623	182,887	2,866,096	188,278	11.99	42.94
COFFEYVILLE	D0445	2,710.0	3,467.16	5.4	9,410,219	9,918,380	508,161	4,232,168	48,311	856,179	5,136,858	4,945,815	365,246	920,268	6,231,329	1,094,471	18.94	59.67
INDEPENDENCE	D0446	2,340.0	3,242.67	6.2	7,556,656	8,059,826	601,170	3,005,074	0	815,131	3,820,205	3,614,279	306,117	876,148	4,796,544	976,339	17.57	51.51
CHERRYVALE	D0447	646.0	4,795.67	3.0	3,098,000	3,190,943	92,943	2,240,644	0	137,164	2,377,808	2,387,246	23,576	147,432	2,558,254	180,446	17.24	27.52
MORRIS	064																	
MORRIS COUNTY	D0417	1,080.0	4,060.84	3.0	4,397,885	4,529,832	131,947	2,326,905	0	317,787	2,644,672	2,615,498	116,305	341,575	3,073,378	428,686	15.05	44.10
MORTON	065																	
ROLLA	D0217	210.0	7,626.94	1.0	1,571,149	1,617,674	46,525	0	0	77,778	77,778	0	170,394	83,600	253,994	176,216	2.50	20.13
ELKHART	D0218	583.0	5,104.84	1.0	2,868,920	3,005,884	136,964	632,193	0	203,291	835,484	333,842	275,583	218,508	827,933	-7,551	-0.18	41.86
NEHAHA	066																	
BABETHA	D0441	1,022.0	4,383.56	2.7	4,490,000	4,602,138	122,138	2,329,744	0	349,890	2,679,634	2,786,857	95,690	376,081	3,258,628	578,994	24.70	56.83
NEHAHA VALLEY S	D0442	401.0	5,740.91	1.0	2,249,862	2,325,126	75,264	903,777	0	167,194	1,070,971	1,135,385	28,994	179,709	1,344,088	273,117	19.69	34.93
B & B	D0451	240.0	5,539.11	1.0	1,310,000	1,342,680	32,680	892,687	0	38,419	931,106	959,494	18,242	41,295	1,019,031	87,925	15.98	37.76
NEOSHIO	067																	
ERIE-ST PAUL	D0101	1,105.0	4,299.82	2.7	4,704,000	4,878,166	174,166	2,724,802	0	266,537	2,991,339	3,222,348	71,169	286,488	3,580,005	588,666	27.67	51.11
CHANUTE PUBLIC	D0413	1,900.0	3,515.30	1.0	6,665,000	6,745,855	80,855	2,977,803	0	590,229	3,568,032	3,817,337	153,132	634,410	4,604,879	1,036,847	30.87	73.20
NESS	068																	
NEB TREB LA GO	D0301	86.0	8,856.59	1.0	779,380	787,174	7,794	55,351	0	25,368	80,719	0	68,530	27,267	95,797	15,078	1.49	50.18
SMOKY HILL	D0302	194.5	5,512.07	1.0	1,127,219	1,138,490	11,271	446,062	0	56,548	502,610	282,246	88,725	60,781	431,772	-70,838	-5.41	40.56
NEBB CITY	D0303	354.0	5,070.65	3.0	1,774,728	1,848,861	74,133	488,344	0	150,586	639,130	524,510	121,436	161,858	807,804	168,674	8.34	50.06
BAZINE	D0304	130.0	7,330.41	1.0	883,314	962,482	79,168	220,640	0	28,973	249,613	218,105	78,918	31,142	329,163	78,552	8.55	61.64

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ITY NAME ACT NAME	EST ENROLL 9-20-91	X 1990-91	GENERAL FUND BUDGET			1990-91	STATE AID/ INCOME	TOTAL STATE AID	ESTIMATED 1991-92			TAXI RATE 1990					
			EST. 1990-91	DIFF (5 - 4)	BASIC AID GUARANTEE				STATE AID FUND	TOTAL STATE AID	DIFF (14 - 10)						
NORTON 069																	
NORTON COMMUNIT D0211	724.0	4,766.23	2.3	3,422,167	3,530,593	106,426	1,912,865	0	240,895	2,153,760	2,190,520	62,118	258,927	2,511,565	357,805	23.12	51.44
NORTHERN VALLEY D0212	172.0	5,888.86	1.0	1,124,773	1,136,020	11,247	538,849	0	50,682	589,531	562,843	48,727	54,476	666,046	76,515	10.76	62.72
WEST SOLOMON VA D0213	100.0	7,847.61	1.0	847,542	856,018	8,476	164,726	0	46,545	211,271	100,879	64,382	50,029	215,490	4,219	0.57	63.14
OSAGE 070																	
OSAGE CITY D0420	615.0	4,867.73	3.0	2,957,145	3,082,540	125,393	1,676,641	0	232,593	1,909,236	2,016,094	12,264	230,006	2,278,344	369,126	28.76	33.01
LYNDON D0421	400.0	5,269.78	1.0	2,115,818	2,136,976	21,158	1,262,719	0	132,853	1,395,572	1,428,991	18,032	142,798	1,589,821	194,249	22.72	43.81
SANTA FE TRAIL D0434	1,275.0	4,148.44	1.6	5,208,370	5,375,719	167,349	3,274,433	0	331,934	3,606,367	3,810,990	49,994	356,781	4,217,765	611,398	34.34	54.87
BURLINGAME PUBL D0454	344.0	5,340.22	1.0	1,767,614	1,853,405	87,791	1,150,790	0	93,848	1,244,638	1,392,323	2,763	100,872	1,495,960	251,322	47.84	46.18
MARAIB DEB CYNW D0456	300.0	5,136.44	2.5	1,600,000	1,640,717	40,717	1,117,478	0	67,143	1,184,621	1,138,615	40,894	72,169	1,251,678	67,057	10.56	52.26
DOBORNE 071																	
DOBORNE COUNTY D0392	462.5	5,023.67	3.0	2,320,937	2,393,151	72,214	1,086,737	0	147,979	1,234,716	1,343,800	61,698	159,056	1,564,854	329,838	23.24	56.79
OTTAWA 072																	
NORTH OTTAWA CO D0239	630.0	4,285.00	3.0	2,738,117	2,820,258	82,141	1,304,412	0	182,635	1,467,047	1,568,027	63,994	196,306	1,848,327	361,280	18.71	44.15
TWIN VALLEY D0240	473.0	4,840.55	3.0	2,279,900	2,358,269	78,369	1,359,124	0	104,763	1,463,887	1,565,659	32,466	112,605	1,710,930	247,043	20.63	39.00
PAUNEE 073																	
FT LARNED D0493	1,103.7	4,278.86	2.9	4,722,579	4,859,271	136,692	1,703,403	0	442,925	2,146,328	2,009,748	186,403	476,080	2,672,231	525,903	14.28	51.55
PAUNEE HEIGHTS D0496	150.0	7,538.10	1.0	1,134,484	1,145,829	11,345	135,724	0	53,666	189,390	141,969	91,630	57,683	291,282	101,892	9.09	70.83
PHILLIPS 074																	
EASTERN HEIGHTS D0324	169.0	5,433.02	1.0	862,866	927,362	44,496	418,250	0	41,793	460,043	397,143	43,708	44,921	485,772	25,729	4.20	47.02
PHILLIPSBURG D0325	680.0	4,878.04	1.0	3,331,704	3,345,018	33,314	1,573,258	0	254,241	1,827,499	1,694,000	121,058	273,272	2,068,410	260,711	11.30	53.01
LOGAN D0326	223.0	5,875.83	1.0	1,415,000	1,429,150	14,150	579,373	0	91,549	670,922	443,306	75,341	98,401	617,048	-53,874	-3.97	33.47
POTTAWATOMIE 075																	
WAHEDO D0320	1,319.0	4,063.94	2.6	5,256,708	5,499,650	242,942	3,104,223	0	364,938	3,469,163	3,729,590	21,406	392,256	4,143,252	674,089	28.84	31.83
KAW VALLEY D0321	985.0	5,231.59	1.0	5,160,962	5,212,577	51,613	0	0	348,547	348,547	0	518,945	374,638	893,583	545,036	2.59	21.21
ONAGA-HAVENSVIL D0322	444.0	4,965.82	3.0	2,204,825	2,270,967	66,142	1,314,776	0	100,014	1,414,792	1,536,787	59,829	107,501	1,704,117	289,325	27.70	71.19
WESTMORELAND D0323	612.0	4,472.98	3.0	2,659,187	2,819,598	160,401	1,660,830	0	143,717	1,804,547	2,076,905	39,480	154,473	2,270,840	466,313	46.41	69.96
PRATT 076																	
PRATT D0382	1,407.0	3,577.98	3.0	4,848,166	5,183,245	337,079	1,567,703	0	579,111	2,146,814	2,306,380	144,970	622,460	3,073,810	926,996	22.69	45.56
SKYLINE SCHOOLS D0438	344.0	5,054.92	3.0	1,807,135	1,895,191	88,056	676,245	0	66,470	742,715	631,196	138,341	71,446	840,983	98,268	4.48	46.23
RAWLINS 077																	
HERNDON D0317	74.5	6,707.75	1.0	506,435	511,500	5,065	113,309	0	16,275	131,584	130,756	29,813	17,493	178,062	46,478	9.24	54.64
ATWOOD D0318	492.0	4,893.47	3.0	2,449,190	2,522,655	73,473	1,106,746	0	145,767	1,254,713	1,344,844	99,106	156,679	1,600,629	345,916	20.80	66.06
RENO 078																	
HUTCHINSON PUBL D0308	4,994.5	3,375.17	5.4	16,817,784	17,767,584	949,800	2,764,099	1,231,101	2,376,509	6,391,709	6,180,423	963,732	2,354,403	9,698,358	3,306,849	24.35	75.66
NICKERSON D0309	1,434.5	3,812.26	3.0	5,468,680	5,632,751	164,071	2,601,189	0	482,004	3,053,193	2,993,262	200,522	485,839	3,679,643	626,450	17.01	57.05
FAIRFIELD D0310	455.0	5,768.72	1.0	2,613,230	2,651,017	37,787	982,700	0	123,946	1,106,646	963,506	134,463	133,224	1,231,193	124,547	5.29	46.67
Pretty Prairie D0311	291.0	5,583.61	1.0	1,624,831	1,641,080	16,249	754,301	0	80,084	834,385	870,340	50,113	84,079	1,006,332	172,147	16.37	53.46
HAVEN PUBLIC SC D0312	1,192.0	4,067.58	3.0	4,848,550	4,994,015	145,445	2,362,699	0	287,604	2,622,293	2,681,411	156,877	279,037	3,117,325	495,032	14.21	46.58

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C DISTRILL.	NAME	#	ANE	EST	ENROLLI	#	9-20-91	1990-91	INCI	GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			TAXI RATE		
										EST.	X	1990-91	EST.	DIFF	(5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE/ AID/ INCOME	TOTAL STATE AID	STATE AID	EDAVTR FUND	STATE/ AID/ INCOME
RENO	078	D0313	2,158.0	3,306.29	5.4	7,139,296	7,524,795	385,499	2,765,104	168,942	669,045	3,603,091	3,567,615	326,984	719,127	4,613,726	1,010,435	18.72	59.86		
REPUBLIC	079	D0426	280.0	4,937.50	3.0	1,422,000	1,464,661	42,661	718,032	0	77,653	795,485	757,537	60,270	83,466	901,273	105,586	10.17	50.48		
PIKE VALLEY	D0427	652.5	4,746.54	3.0	3,097,118	3,190,033	92,915	1,349,915	0	218,694	1,568,609	1,678,961	97,281	235,064	2,011,276	442,667	22.77	61.38			
BELLEVILLE	D0453	128.0	7,014.63	1.0	968,019	977,700	9,681	277,573	0	38,151	315,724	388,504	36,512	41,007	466,023	150,299	24.35	74.91			
RICE	080	D0376	556.0	5,089.93	1.0	2,830,000	2,858,301	28,301	1,540,571	0	176,655	1,717,226	1,772,287	41,006	189,879	2,003,172	285,946	20.30	46.89		
STERLING	D0401	180.0	6,546.95	1.0	1,201,751	1,213,769	12,018	265,377	0	34,562	319,939	171,856	89,026	59,646	319,528	-411	-0.03	45.39			
CHASE	D0405	826.4	4,507.25	3.0	3,700,000	3,836,537	136,537	1,917,644	0	408,879	2,326,523	2,285,787	95,060	439,486	2,820,333	493,810	23.66	56.93			
LYONS	D0444	390.0	5,121.61	2.8	1,948,772	2,054,189	105,417	697,863	0	88,244	786,107	703,700	137,893	94,850	936,443	150,336	6.81	47.89			
LITTLE RIVER	RILEY	081	D0378	395.5	4,163.15	3.0	2,431,663	2,565,795	134,132	1,407,734	0	125,433	1,533,167	1,772,685	37,338	134,823	1,944,846	411,679	40.06	63.24	
RILEY COUNTY	D0383	6,137.1	3,183.64	7.4	19,591,785	21,041,599	1,449,814	5,361,379	0	2,515,346	7,876,725	8,273,557	913,878	2,703,632	11,891,067	4,014,342	25.15	63.42			
MANHATTAN	D0384	292.0	4,673.33	3.0	1,330,964	1,405,551	74,587	537,386	0	63,543	600,929	769,790	29,071	68,299	867,160	266,231	34.56	61.51			
ROOKS	082	D0269	179.5	6,214.45	1.0	1,165,209	1,176,861	11,652	247,908	0	69,103	317,011	0	131,236	74,276	205,512	-111,499	-6.46	45.35		
PALCO	D0270	485.0	5,121.50	1.0	2,530,020	2,555,324	25,304	1,094,750	0	148,884	1,243,634	795,417	170,660	160,029	1,126,106	-117,528	-4.28	37.96			
PLAINVILLE	D0271	411.0	4,681.87	3.0	1,910,000	1,981,764	71,764	766,531	0	119,018	885,549	787,501	105,035	127,927	990,463	104,914	5.09	39.08			
STOCKTON	RUSH	083	D0395	339.5	5,852.13	1.0	1,986,799	2,006,666	19,867	547,172	0	132,848	680,020	359,141	142,912	142,792	644,845	-35,175	-1.49	40.93	
LACROSSE	D0403	360.0	5,346.02	1.0	1,897,836	1,943,813	45,977	910,158	0	90,933	1,001,091	907,384	84,924	97,739	1,090,047	88,956	5.62	42.70			
OTIB-BISON	RUSSELL	084	D0399	146.0	7,409.04	1.0	1,163,220	1,174,851	11,631	93,544	0	43,836	137,380	0	121,086	47,117	168,203	30,823	1.68	49.60	
PARADISE	D0407	1,225.0	4,640.09	1.0	5,796,009	5,998,400	192,391	1,419,873	0	439,078	1,658,953	1,453,841	383,929	471,946	2,309,716	450,763	7.70	53.76			
RUSSELL COUNTY	BALINE	085	D0305	7,050.0	3,208.88	7.3	22,529,880	24,272,304	1,742,424	4,648,090	0	3,493,540	8,141,630	9,697,939	817,068	3,753,049	14,270,056	6,128,426	37.03	72.49	
SOUTHEAST OF BA	D0306	589.5	5,230.04	1.0	3,083,111	3,113,939	30,828	1,054,698	0	186,602	1,241,300	1,188,080	122,311	200,570	1,310,961	269,661	9.24	41.98			
ELL-BALINE	D0307	370.0	4,873.85	3.0	1,778,934	1,857,426	78,472	1,014,132	0	59,526	1,073,658	1,306,220	9,198	63,981	1,379,399	305,741	39.84	49.35			
SCOTT	086	D0466	1,050.6	4,446.32	1.0	4,644,621	4,718,013	73,392	1,297,346	0	387,009	1,684,353	1,845,858	204,498	415,979	2,466,335	781,980	19.33	61.36		
BEDGICK	087	WICHITA	D0259	45,200.0	3,686.70	1.4	165,072,048	169,003,704	3,931,656	14,209,874	0	30,256,762	44,466,636	40,008,079	7,969,374	32,521,633	80,499,086	36,032,450	24.32	69.71	
DERBY	D0260	6,216.0	3,379.75	5.4	20,006,748	22,143,008	2,136,260	9,213,493	0	1,650,938	10,864,431	12,434,661	707,663	1,774,519	14,916,845	4,052,414	33.81	63.89			
HAYVILLE	D0261	3,513.0	3,187.42	7.4	10,873,087	12,026,018	1,152,131	5,821,333	0	734,762	6,356,075	7,463,321	332,850	789,762	8,385,733	2,029,838	37.29	65.27			
VALLEY CENTER P	D0262	2,110.0	3,232.58	6.5	6,439,401	7,266,671	627,270	3,102,712	0	593,835	3,696,547	4,045,905	204,386	639,287	4,886,578	1,192,031	32.08	51.99			
MULVANE	D0263	1,900.0	2,608.94	3.0	4,812,705	5,105,699	292,994	2,398,707	0	602,213	3,000,920	3,265,209	54,614	647,292	3,967,115	966,195	40.18	55.12			
CLEARWATER	D0264	945.0	4,125.66	3.0	3,919,380	4,036,939	117,579	1,816,354	0	318,863	2,135,217	2,188,300	108,381	342,732	2,639,413	504,176	19.19	50.46			
GODDARD	D0265	2,050.0	3,564.82	1.0	7,093,994	7,380,964	286,970	2,290,711	103,509	611,120	3,005,340	3,356,353	262,486	456,865	4,275,704	1,270,364	27.16	69.98			

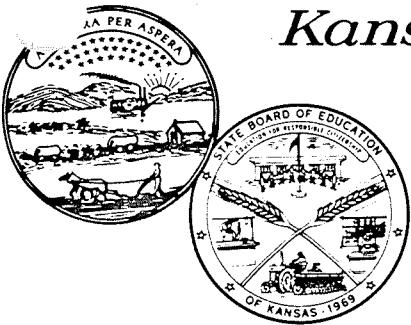
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COUNTY NAME DISTRICT NAME	EST. ENROLL 9-20-91	(1) (2)	(3) X	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	GENERAL FUND BUDGET		1990-91		ESTIMATED 1991-92		TAXES RATE MILL EQUIV 1990		
																		1990-91	1991-92	DIFF (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	STATE AID	EDAVTR FUND	STATE AID/ INCOME
BEDWICK	087																									
NAIZE	D0266	2,750.0	3,962.63	1.0	9,784,933	11,006,215	1,221,282	5,615,717	182,250	436,223	6,234,190	7,425,841	234,640	468,876	8,129,357	1,895,167	45.26	60.64								
RENWICK	D0267	1,450.5	4,062.26	1.0	5,668,878	5,931,227	282,349	2,413,296	0	372,792	2,786,088	3,211,818	182,539	400,697	3,795,054	1,008,966	27.35	43.05								
CHENEY	D0268	560.0	4,148.42	3.0	2,292,415	2,392,807	100,372	1,227,904	0	176,237	1,404,141	1,487,866	50,813	189,429	1,728,108	323,967	24.51	51.21								
BEWARD	088																									
LIBERAL	D0480	3,609.5	3,268.33	5.4	11,452,213	12,436,532	984,319	4,132,957	0	1,101,490	5,234,447	5,080,009	616,833	1,183,943	6,690,785	1,646,338	16.03	52.03								
KINET-PLAINS	D0483	581.0	4,411.24	3.0	2,565,193	2,642,150	76,957	722,693	0	134,908	657,601	546,445	226,135	145,007	917,587	59,986	1.53	41.14								
SHAWNEE	089																									
BEAMAN	D0345	3,275.0	3,410.08	5.4	11,153,721	11,771,071	615,330	3,304,398	0	1,151,898	4,456,296	3,893,624	666,792	1,238,123	5,799,539	1,342,243	13.31	57.87								
BILVER LAKE	D0372	604.0	4,891.19	3.0	2,849,119	3,042,910	193,791	1,503,222	0	221,606	1,724,828	2,000,196	16,779	238,194	2,255,169	530,341	50.02	54.64								
AUBURN WASHBURN	D0437	4,050.0	3,464.55	5.4	13,501,351	14,789,142	1,287,791	3,518,783	145,890	1,669,989	5,334,662	4,171,165	913,115	1,794,996	6,877,276	1,544,614	11.43	51.15								
SHAWNEE HEIGHTS	D0450	3,430.0	3,220.48	6.9	10,802,771	11,810,828	1,008,057	4,199,139	0	1,188,096	5,387,235	5,396,925	433,993	1,277,031	7,107,949	1,720,714	23.03	54.65								
TOPEKA PUBLIC S	D0501	14,381.0	3,597.95	3.0	51,756,917	53,309,598	1,552,681	6,191,170	0	8,841,252	15,032,422	13,269,378	2,730,875	9,503,065	25,503,318	10,470,896	23.56	73.00								
SHERIDAN	090																									
NOXIE COMMUNITY	D0412	510.0	4,708.62	3.0	2,406,459	2,480,714	72,255	931,903	0	171,896	1,103,799	1,105,398	111,566	184,764	1,401,729	297,929	14.35	54.18								
SHERMAN	091																									
GOODLAND	D0352	1,142.0	4,277.73	1.0	5,020,340	5,070,551	50,211	1,613,163	0	377,842	1,991,005	1,898,825	236,166	406,125	2,541,116	550,111	12.31	54.20								
SMITH	092																									
SMITH CENTER	D0237	615.0	4,619.70	3.0	2,852,662	2,938,244	85,582	1,160,955	0	196,824	1,377,779	1,486,748	107,170	211,857	1,803,475	427,696	20.88	61.27								
WEST SMITH COUN	D0238	212.0	5,596.57	1.0	1,108,120	1,198,338	90,218	541,320	0	48,306	589,626	697,893	42,840	51,922	792,655	203,029	30.28	68.87								
STAFFORD	093																									
STAFFORD	D0349	278.5	5,956.91	1.0	1,697,718	1,714,697	16,979	646,275	0	94,607	740,882	592,680	114,583	101,689	808,952	68,070	4.39	61.13								
ST JOHN-HUDSON	D0350	445.0	4,976.86	3.0	2,192,305	2,281,146	88,841	774,191	0	134,198	708,389	620,690	173,243	144,244	938,177	29,708	1.17	46.13								
MACKBVILLE	D0351	289.5	5,979.46	1.0	1,731,054	1,748,363	17,309	180,091	0	100,560	280,651	0	163,359	108,068	271,447	-9,204	-0.31	38.41								
STANTON	094																									
STANTON COUNTY	D0452	510.0	4,878.41	3.0	2,563,607	2,640,511	76,904	0	0	207,759	207,759	0	266,602	223,311	489,913	282,154	3.62	28.50								
STEVENB	095																									
HOBOW PUBLIC S	D0209	150.0	7,639.05	1.0	1,342,608	1,463,346	120,738	246	0	44,467	44,713	0	146,587	47,796	194,383	149,670	1.97	14.45								
HUGOTON PUBLIC	D0210	940.0	4,968.59	1.0	4,676,802	4,736,171	59,349	0	0	370,099	370,099	0	414,592	397,802	812,384	442,205	1.97	15.87								
BUNNIN	096																									
WELLINGTON	D0353	1,940.0	3,390.53	1.0	6,589,499	6,655,399	65,900	2,786,002	0	666,501	3,452,503	3,578,119	211,268	716,392	4,505,799	1,053,296	27.42	76.25								
CONWAY SPRINGS	D0356	480.3	4,954.93	3.0	2,330,797	2,451,249	120,452	1,159,509	0	144,653	1,304,162	1,538,478	52,626	155,481	1,744,585	442,423	37.53	69.99								
BELLE PLAINE	D0357	720.0	4,432.71	3.0	3,195,986	3,291,862	95,876	2,018,486	0	221,693	2,240,179	2,346,069	49,378	238,288	2,633,735	393,556	35.91	70.43								
OXFORD	D0358	435.0	4,055.24	3.0	1,762,000	1,816,952	54,952	1,019,454	0	110,840	1,130,294	1,181,487	40,803	119,136	1,341,426	211,132	20.39	49.48								
ARGONIA PUBLIC	D0359	221.0	5,199.99	1.3	1,146,598	1,164,040	17,442	380,111	0	69,046	449,157	519,466	47,481	74,214	641,161	192,004	19.88	61.07								
CALDWELL	D0360	320.0	5,217.09	1.0	1,656,426	1,686,163	29,737	673,991	0	96,583	770,574	922,063	43,337	103,812	1,069,212	298,638	27.40	63.41								
SOUTH HAVEN	D0369	223.5	4,641.54	3.0	1,037,385	1,048,507	31,122	496,794	0	48,991	545,765	740,358	0	52,658	793,016	247,231	47.89	49.76								

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COUNTY NAME DISTRICT NAME	#	EST. 9-20-91	ENROLLI X	GENERAL FUND BUDGET 1990-91	1-BUDGET PER-1			1990-91			ESTIMATED 1991-92			1 TAXI RATE1			
					EST. 1990-91	DIFF (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	SDAVTR FUND	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILLI EQUIV1	1990-91	
THOMAS	097																
BREWSTER	D0314	149.0	3,875.41	1.0	896,000	904,939	8,939	71,053	0	44,802	115,857	156,094	65,079	48,154	269,329	153,472	13.96 61.48
COLBY PUBLIC SC	D0315	1,247.0	4,131.53	2.6	5,116,897	5,283,689	166,792	1,932,479	0	410,508	2,342,987	2,560,749	109,613	441,237	3,111,599	768,612	19.75 41.97
GOLDEN PLAINS	D0316	141.5	6,869.45	1.0	970,612	980,318	9,706	212,365	0	47,593	259,958	241,873	49,399	51,153	342,427	82,469	9.04 30.61
TREGO	098																
WAKEENEY	D0208	630.0	4,526.06	3.0	2,822,000	2,936,959	114,959	1,317,426	0	161,208	1,478,634	1,437,659	114,170	173,275	1,725,104	246,470	10.16 41.50
WABAUNSEE	099																
ALMA	D0329	534.7	4,634.73	3.0	2,477,736	2,052,546	74,810	1,069,514	0	233,697	1,325,211	1,363,067	76,734	253,340	1,693,141	347,930	22.89 60.16
WABAUNSEE EAST	D0330	584.0	5,131.27	1.0	2,928,929	3,026,627	97,698	1,610,602	0	143,365	1,753,967	1,908,394	74,557	154,096	2,137,047	383,080	26.42 64.52
WALLACE	100																
WALLACE COUNTY	D0241	269.0	4,760.92	3.0	1,378,286	1,419,636	41,350	454,835	0	80,952	535,787	575,061	83,818	87,012	745,891	210,104	14.70 59.05
WEBKAN	D0242	106.0	6,687.91	1.0	708,918	716,008	7,090	177,321	0	18,858	196,179	96,701	77,000	20,270	193,971	-2,208	-0.25 63.05
WASHINGTON	101																
NORTH CENTRAL	D0221	180.0	6,179.49	1.0	1,103,039	1,123,430	20,391	484,968	0	40,344	525,312	541,059	38,731	43,364	623,154	97,842	11.86 47.18
WASHINGTON SCH	D0222	410.0	4,971.03	3.0	2,102,745	2,165,828	63,083	1,314,244	0	105,022	1,419,266	1,452,784	46,361	112,884	1,612,031	192,765	19.81 52.93
BARNES	D0223	385.0	5,213.41	1.0	2,048,870	2,069,990	21,120	687,407	0	140,133	827,740	828,216	96,152	150,622	1,074,990	247,250	13.99 57.54
REPUBLICAN VALL	D0224	385.0	5,301.79	1.0	2,073,000	2,093,731	20,731	1,016,857	0	91,212	1,108,069	1,072,085	74,543	98,039	1,244,667	136,598	8.75 45.14
WICHITA	102																
LEDTI	D0467	576.0	4,915.34	2.8	2,831,234	2,909,347	78,113	398,100	0	288,558	686,659	1,012,224	123,893	310,157	1,446,274	759,616	28.43 69.41
WILBON	103																
ALTOONA-MINWAY	D0387	373.5	5,246.29	1.0	1,985,720	2,005,577	19,857	1,283,705	0	70,203	1,353,908	1,345,656	30,191	75,458	1,451,305	97,397	9.45 32.48
NEODESHA	D0461	705.0	4,909.91	1.0	3,803,221	3,538,254	35,033	2,352,307	0	161,351	2,513,658	2,536,754	17,745	173,429	2,727,928	214,270	15.51 27.54
FREDONIA	D0484	879.0	4,724.29	1.0	4,053,440	4,194,175	140,735	2,128,103	45,014	228,957	2,402,074	2,514,789	111,692	246,095	2,872,576	470,502	20.36 54.78
WOODSON	104																
WOODSON	D0366	575.0	4,023.20	3.0	2,291,212	2,382,743	91,631	1,193,604	0	133,343	1,326,947	1,311,943	82,320	143,324	1,537,587	210,640	10.78 38.86
WYANDOTTE	105																
TURNER-KANSAS C	D0202	3,830.0	3,524.27	5.0	13,552,218	14,235,671	683,453	7,497,058	0	466,886	8,163,944	7,986,908	564,410	716,805	9,268,123	1,104,179	13.69 57.56
PIPER-KANSAS CI	D0203	1,086.0	4,256.82	3.0	4,622,910	4,761,589	138,679	2,810,884	163,192	230,774	3,224,850	2,561,324	245,987	269,545	3,096,856	-127,994	-3.98 43.84
BONNER SPRINGS	D0204	2,100.0	3,608.39	2.6	7,432,931	7,714,200	341,249	2,972,406	0	765,529	3,737,935	3,641,521	337,757	822,832	4,802,110	1,064,175	23.25 75.47
KANSAS CITY	D0500	21,063.5	3,701.98	1.0	78,398,271	79,182,722	784,451	38,150,385	0	7,182,152	45,332,537	46,217,624	687,288	7,719,773	54,624,685	9,292,148	22.70 41.55
STATE TOTALS		420,990.5			1,719,706,877	543,374,849		189,700,004		691,917,358		203,900,001		230,204,030			
		1,463,488.12			1,646,712,717	72,793,938		2,360,671		733,633,526		70,022,197		943,637,356			

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Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103

(913) 296-3201

January 29, 1991

TO: Senate Education Committee
FROM: State Department of Education
and Legislative Research Department
SUBJECT: State Aid Computer Printout

Attached is a computer printout (L9109) which estimates the amount of additional state aid (Column 15) under the recommendations of the Special Committee on School Finance using the money proposed by the Governor for Fiscal Year 1992. The property taxes shown in Column 18 should be used very cautiously due to the following factors.

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

In addition, the cash balance in school districts could change considerably from the preceding year. This printout does not include any unused budget authority which could be used by school districts. If a school district utilizes unused budget authority, it will have the effect of increasing the mill rate in Column 18.

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

	Estimated Current Law 1990-91	Proposed Plan 1991-92
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority plus 2% petition	\$ -----	\$ 1,736,208
TOTAL	\$ 1,647,407	\$ 1,761,208
General State Aid Basic Additional Guarantee	\$ 543,370 1,484	\$ 761,962 0
SUBTOTAL	\$ 544,854	\$ 761,962
Special Provision for Appeals	1,066(e)	
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	14,958
TOTAL, General State Aid	\$ 545,920	\$ 776,920
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate	189,700	203,900
TOTAL, General Aid, SDAVTR, & Rebate	\$ 735,620	\$ 980,820
Transportation Aid	47,615(d)	52,567(d)
GRAND TOTAL Increase over 1990-91	\$ 783,235	\$ 1,033,387 250,152
State Aid Ratio (b)	33.1%	44.1%
State Aid and Income Tax Ratio (c)	44.7%	55.7%

Est. Property Tax Increase \$ 47,996 \$ (190,831)
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

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

	Current Law	Proposed Plan
Basic Budget Controls	3% - 9%	2% - 6% plus 4.4% inc. in 4th enr. cat. median budget per pupil
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	N.A.	N.A.
Local Effort Rate	N.A.	4.734%
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	30 mills
SDAVTR Fund	None	None

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

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

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

	<u>Actual 1990-91</u>	<u>Proposed Plan 1991-92</u>
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	2%-6% plus 4.4% inc. in 4th enr. category median budget per pupil
Est. General Fund Budget	1,647,407	1,761,208
Percent Budget Increase	4.9%	6.9%
General State Aid (including additional guarantee)	545,920	776,920
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate (a)	189,700	203,900
Ratio of General State Aid, SDAVTRF, and Income Tax Rebate to Budget	44.7%	55.7%
Minimum Tax Rate	0	30 mills
Est. Property Tax Increase	47,996	(190,831)
Est. Property Tax Rate Increase	3.4 mills	(13.5 mills)
Est. Percent Increase in Teacher Salaries (b)	4.4%	6.4%

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

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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 - 1.12625
(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 | \$ 3,413 |
| 10,000 and over (use 10,000 and over category median) | \$ 3,702 |
- 4 - 1990-91 estimated general fund budget
- 5 - 1991-92 estimated general fund budget utilizing budget controls of 1% - 3% plus 4.4% for 4th enrollment category not to exceed median of the 5th enrollment category
- 6 - Difference (Column 5 - 4)
- 7 - 1990-91 estimated general (basic) state aid
- 8 - 1990-91 estimated additional guarantee (grandfather clause)
- 9 - 1990-91 estimated income tax rebate
- 10 - 1990-91 estimated total state aid (Columns 7 + 8 + 9)
- 11 - 1991-92 estimated general (basic) state aid
- 12 - 1991-92 estimated school district ad valorem tax reduction (Distribution is based upon the ratio of local property tax levy to the state total multiplied by \$70,000,000 for each unified school district)
- 13 - 1991-92 estimated income tax rebate
- 14 - 1991-92 estimated total state aid (Columns 11 + 12 + 13)
- 15 - Difference (Column 14 - 10)
- 16 - 1991-92 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
- 17 - 1990-91 general fund mill rate
- 18 - ESTIMATED 1991-92 General fund mill rate

EDUC
1/29/91
A5-4

EDUE
1/29/91
A5-5

COUNTY NAME	DISTRICT NAME	#	EST ENROLL 9-20-91	GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			TAX RATE						
				(1) 1990-91	(2) 1990-91	(3) 1990-91	(4) EST. 1990-91	(5) DIFF 1991-92	(6) (5 - 4)	(7) BASIC AID/ADDITIONAL	(8) STATE AID/ADDITIONAL	(9) STATE INCOME	(10) BASIC AID/ADDITIONAL	(11) STATE AID/ADDITIONAL	(12) STATE INCOME	(13) STATE AID/ADDITIONAL	(14) STATE INCOME	(15) DIFF (14 - 10)	(16) MILLI EQUIV 1990
ALLEN	001																		
MARMATON VALLEY	D0256	335.0	4,598.23	6.0	1,586,388	1,681,571	95,183	817,492	0	122,413	939,905	961,569	0	131,576	1,093,145	153,240	13.16	45.27	38.85
IOLA	D0257	1,820.0	3,250.99	6.0	5,918,426	6,273,534	353,108	3,288,333	0	450,711	3,739,044	4,227,774	0	484,449	4,712,223	973,179	35.58	64.77	34.05
HUMBOLDT	D0258	603.0	4,685.54	6.0	2,827,723	2,977,385	169,660	1,598,934	0	152,663	1,731,599	2,019,175	0	164,090	2,183,265	431,666	28.09	42.91	30.00
ANDERSON	002																		
GARNETT	D0365	940.0	4,173.51	6.0	4,166,000	4,415,957	249,957	1,823,815	0	343,291	2,169,106	2,314,313	0	368,988	2,683,301	514,193	16.76	49.31	37.79
CREST	D0479	305.0	4,950.82	6.0	1,510,000	1,600,600	90,600	981,711	0	56,323	1,038,036	1,085,732	0	60,541	1,146,273	108,237	12.77	44.43	42.42
ATCHISON	003																		
ATCHISON CD COM	D0377	745.0	5,249.10	2.0	3,928,950	4,007,529	78,579	1,903,764	0	184,471	2,088,235	2,514,031	0	198,280	2,712,311	624,076	32.11	63.78	30.00
ATCHISON PUBLIC	D0409	1,685.0	3,549.32	6.0	5,980,249	6,339,442	359,193	2,334,964	0	711,849	3,046,813	3,440,220	0	765,134	4,205,354	1,158,541	33.08	64.23	32.80
BARBER	004																		
BARBER COUNTY N	D0254	785.0	4,329.00	6.0	3,378,788	3,602,161	223,373	1,200,391	0	236,739	1,437,130	1,412,417	0	254,461	1,666,878	229,748	5.79	42.01	42.21
SOUTH BARBER	D0255	318.0	5,372.34	2.0	1,641,249	1,742,573	101,324	366,982	0	98,547	465,529	483,066	0	105,924	588,990	123,461	5.81	48.27	47.17
BARTON	005																		
CLAFLIN	D0354	299.0	5,631.98	2.0	1,498,107	1,717,641	219,534	528,171	0	87,329	615,500	772,109	0	93,866	885,975	250,475	17.02	49.32	47.72
ELLINWOOD PUBLIC	D0355	559.0	5,079.07	2.0	2,766,572	2,895,983	129,411	1,362,457	0	165,999	1,528,456	1,568,038	0	178,425	1,746,463	218,007	10.73	41.60	35.93
GREAT BEND	D0428	3,305.7	3,230.98	6.0	10,703,262	11,345,467	642,205	3,204,743	0	1,346,507	4,533,250	4,644,348	0	1,447,300	6,091,668	1,538,418	17.14	48.57	34.93
HOISINGTON	D0431	750.0	4,344.17	6.0	3,265,945	3,461,904	195,959	1,557,724	0	232,765	1,790,489	1,958,032	0	250,188	2,208,220	417,731	17.19	43.54	31.33
BOURBON	006																		
FT SCOTT	D0234	2,020.0	3,232.23	6.0	6,542,349	6,934,890	392,541	2,752,822	0	702,402	3,455,224	3,783,145	0	734,980	4,540,125	1,064,901	27.01	57.57	33.98
UNIONTONN	D0235	485.0	4,618.42	6.0	2,223,769	2,374,332	150,563	1,434,148	0	83,719	1,517,867	1,722,202	0	89,986	1,812,188	294,321	27.14	33.15	30.00
BROWN	007																		
HIAWATHA	D0415	1,218.0	4,138.40	6.0	4,959,877	5,343,001	383,124	2,307,818	0	338,569	2,646,387	3,161,377	0	363,913	3,525,290	878,903	28.68	61.29	39.62
BROWN COUNTY	D0430	660.0	4,505.60	6.0	2,970,090	3,152,120	182,030	1,894,175	0	134,867	2,029,062	2,223,284	0	144,984	2,370,248	341,206	24.97	58.58	43.36
BUTLER	008																		
LEON	D0205	760.0	3,888.95	6.0	2,903,100	3,132,940	229,840	1,661,374	0	161,556	1,822,930	2,129,693	0	173,650	2,303,343	480,413	27.71	44.25	30.00
REMINGTON-WHITE	D0206	500.0	5,208.39	2.0	2,552,113	2,656,280	104,167	974,974	0	178,370	1,153,344	1,396,641	0	191,721	1,588,362	435,018	23.54	67.15	42.41
CIRCLE	D0373	1,280.0	4,149.79	4.1	5,264,009	5,531,635	267,626	2,126,843	0	380,946	2,507,789	2,527,772	0	409,462	2,937,234	429,445	8.78	42.97	38.69
ANDOVER	D0385	1,675.0	3,641.95	6.0	6,043,819	6,466,287	422,468	1,923,297	0	624,322	2,547,619	3,153,524	0	671,035	3,826,579	1,278,960	31.59	63.34	34.39
ROSE HILL PUBLIC	D0394	1,494.5	4,026.61	2.9	5,729,873	6,193,372	463,499	3,458,154	0	393,855	3,852,009	4,488,052	0	423,337	4,911,389	1,059,380	56.33	80.68	38.27
DOUGLASS PUBLIC	D0396	760.0	4,502.22	6.0	3,342,897	3,624,986	284,089	2,220,911	0	202,110	2,423,021	2,759,811	0	217,239	2,977,050	534,029	50.04	43.32	30.00
AUGUSTA	D0402	1,982.0	3,219.55	6.0	6,226,604	6,764,011	537,407	2,235,155	0	803,850	3,037,005	3,731,275	0	864,022	4,395,297	1,536,292	46.05	70.61	30.00
EL DORADO	D0490	2,100.0	3,232.10	6.0	6,808,428	7,216,932	408,504	2,057,187	0	921,192	2,978,379	3,032,313	0	990,148	4,022,461	1,044,082	19.79	56.13	39.61
FLINTHILLS	D0492	225.0	5,663.15	2.0	1,294,029	1,319,910	25,861	474,999	0	49,651	524,650	639,753	0	53,368	693,121	168,471	15.31	52.28	34.26
CHASE	009																		
CHASE COUNTY	D0284	561.0	4,032.70	6.0	2,306,703	2,445,106	138,403	993,168	0	144,276	1,137,444	1,296,232	0	155,075	1,451,307	313,863	13.85	43.74	33.36

COUNTY NAME DISTRICT NAME	#	EST. ENROLL 9-20-91	(2) (3) 1990-91 INC	(4) EST. 1990-91	(5) EST. 1991-92	(6) DIFF (5 - 4)	(7) GENERAL FUND BUDGET BASIC ADDITIONAL AID/ GUARANTEE INCOME	(8) 1990-91	(9) STATE AID/ INCOME	(10) TOTAL STATE AID/	(11) ESTIMATED 1991-92 STATE AID/	(12) TOTAL STATE AID/	(13) ESTIMATED 1991-92 STATE AID/	(14) TOTAL STATE AID/	(15) ESTIMATED 1991-92 STATE AID/	(16) HILLI ESTI 1990 1991	(17) TAX RATE ESTI 1990 1991	(18)	EDUC 1/29/91 A5-6	
CHAUTAUQUA	010																			
CEDAR VALE	D0285	197.3	4,290.27	6.0	830,167	898,169	68,002	390,179	0	51,290	441,469	502,170	0	55,129	557,299	115,830	14.38	37.04	30.00	
CHAUTAUQUA COUN	D0286	490.0	4,971.99	5.1	2,403,753	2,525,304	121,549	1,424,145	0	102,752	1,526,877	1,699,911	0	110,444	1,810,355	283,458	21.60	26.47	30.00	
CHEROKEE	011																			
RIVERTON	D0404	698.0	4,537.04	6.0	3,169,125	3,359,268	190,143	2,290,951	0	87,684	2,378,635	2,413,086	0	94,247	2,507,333	128,698	7.97	31.96	38.33	
COLUMBUS	D0493	1,290.0	3,964.98	6.0	5,122,752	5,430,121	307,369	2,649,342	0	301,018	2,950,380	3,223,854	0	323,550	3,547,404	597,044	18.09	53.52	41.94	
GALENA	D0499	730.0	4,388.06	6.0	3,349,743	3,350,725	200,982	2,386,372	0	145,304	2,731,876	3,030,428	0	156,395	3,186,823	454,947	77.98	47.35	30.00	
BAXTER SPRINGS	D0508	855.0	4,641.00	3.1	4,007,500	4,153,436	125,934	2,627,112	0	248,008	2,875,120	3,145,310	0	266,573	3,411,883	536,763	42.10	40.82	30.00	
CHEYENNE	012																			
CHEYLIN	D0103	223.0	6,140.77	2.0	1,397,025	1,424,967	27,942	4,752	0	84,520	89,272	211,052	0	90,847	301,899	212,627	11.66	61.41	47.27	
ST FRANCIS COMM	D0297	425.0	4,818.46	6.0	2,030,980	2,170,717	139,737	768,187	0	123,897	892,084	1,079,845	0	133,174	1,213,016	320,932	18.40	48.33	34.41	
CLARK	013																			
HINEOLA	D0219	185.0	5,388.17	2.0	1,056,775	1,077,750	21,175	267,168	0	71,048	338,216	273,043	0	76,367	387,410	31,194	2.46	44.63	43.55	
ASHLAND	D0220	266.0	5,303.20	2.0	1,442,470	1,471,319	26,849	6,009	0	108,778	114,787	68,687	0	116,921	185,406	70,621	2.84	48.24	45.89	
CLAY	014																			
CLAY CENTER	D0379	1,608.7	3,442.10	6.0	5,537,992	5,810,281	332,289	2,403,824	0	457,179	2,861,003	3,405,793	0	491,401	3,897,196	1,036,193	29.04	51.09	30.00	
CLOUD	015																			
CONCORDIA	D0333	1,332.0	3,973.75	6.0	5,293,704	5,613,448	317,744	2,554,427	0	432,222	2,986,649	3,456,716	0	464,576	3,921,292	934,643	32.26	65.91	36.83	
SOUTHERN CLOUD	D0334	253.0	5,305.02	2.0	1,371,347	1,398,775	27,428	605,466	0	75,819	681,285	702,057	0	81,494	783,851	102,266	9.78	38.60	30.00	
COFFEY	016																			
LEBO-WAVERLY	D0243	495.0	4,508.86	6.0	2,281,482	2,418,371	136,889	1,397,490	0	140,968	1,538,478	1,631,384	0	151,542	1,782,926	244,448	19.36	46.67	35.55	
BURLINGTON	D0244	889.3	4,845.78	2.0	4,207,590	4,395,543	187,953	0	0	233,023	233,023	0	0	250,466	250,466	17,443	0.03	7.31	30.00	
LERoy-GRIDLEY	D0245	340.0	4,690.12	6.0	1,641,543	1,740,036	98,493	876,117	0	108,555	984,672	943,733	0	116,681	1,060,414	73,742	5.31	41.71	44.45	
COMANCHE	017																			
COMANCHE COUNT	D0300	430.0	5,471.94	2.0	2,361,142	2,408,365	47,223	593,586	0	134,006	727,592	530,938	0	144,037	674,973	-52,617	-1.71	47.32	51.92	
CRIMEY	018																			
CENTRAL	D0462	470.0	4,903.62	6.0	1,775,600	2,442,985	667,385	927,373	0	86,038	1,013,411	1,742,919	0	92,478	1,835,397	821,986	74.03	48.76	35.09	
UDALL	D0463	395.0	4,575.62	6.0	1,768,477	1,915,813	147,336	1,043,103	0	127,342	1,170,445	1,264,636	0	136,874	1,401,410	230,965	23.16	74.26	63.68	
WIFIELD	D0465	2,440.0	3,289.54	5.8	7,880,433	8,494,274	613,841	2,864,310	0	928,922	3,793,232	4,250,198	0	998,456	5,248,654	1,453,422	27.07	66.99	45.79	
ARKANSAS CITY	D0470	3,040.0	3,433.78	2.0	10,318,164	10,647,478	329,314	4,339,666	0	1,008,401	5,348,067	5,753,357	0	1,083,885	6,837,242	1,489,175	23.69	56.38	30.67	
DEXTER	D0471	150.0	6,520.64	2.0	965,054	977,658	32,604	473,676	0	36,060	509,736	573,344	0	38,760	632,104	122,368	21.45	44.20	30.00	
CRAWFORD	019																			
NORTHEAST	D0246	500.0	4,090.83	6.0	2,294,967	2,396,673	101,706	1,451,173	0	132,443	1,583,616	1,729,090	0	142,357	1,871,447	287,831	32.27	48.31	30.00	
CHEROKEE	D0247	780.0	4,684.60	4.0	3,698,488	3,846,333	147,845	2,303,598	0	180,722	2,484,310	2,657,891	0	194,250	2,852,141	367,831	22.52	54.69	36.46	
GIRARD	D0248	1,100.0	3,832.53	6.0	4,198,535	4,468,728	270,193	2,607,154	0	285,811	2,892,965	3,165,230	0	307,205	3,472,435	579,470	29.53	35.60	30.00	
FRONTENAC PUBLIC	D0249	485.0	4,495.12	6.0	2,164,400	2,310,943	146,543	1,325,319	0	137,476	1,462,795	1,653,103	0	147,747	1,800,870	338,075	39.00	40.11	30.00	
PITTBURG	D0250	2,788.0	3,086.49	6.0	8,791,867	9,319,380	527,513	3,280,184	0	1,309,066	4,589,250	4,752,395	0	1,407,057	6,159,452	1,570,202	28.17	60.36	34.54	

COUNTY NAME DISTRICT NAME	#	GENERAL FUND BUDGET			1990-91						ESTIMATED 1991-92						TAX RATE				
		EST 9-20-91	ENROLLI 1990-91	X INCI	EST. 1990-91	DIFF (5 - 4)	BASIC AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE	ESTATE AID	BASIC AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE	ESTATE AID	DIFF (14 - 10)	HILLI EQUIV 1990	ESTI 1991				
DECATUR	020																				
OBERLIN	D0294	610.0	4,524.71	6.0	2,705,779	2,925,676	219,897	977,305	0	176,812	1,154,117	1,529,558	0	190,047	1,719,605	565,488	24.65	47.93	30.00		
PRAIRIE HEIGHTS	D0295	102.0	6,555.54	2.0	665,387	682,038	16,651	217,161	0	25,523	242,684	279,764	0	27,433	307,197	64,513	11.57	65.70	53.87		
DICKINSON	021																				
BODON	D0393	318.0	5,967.57	2.0	1,894,705	1,935,641	40,936	907,967	0	96,464	1,004,431	1,158,828	0	103,685	1,262,513	258,082	24.71	54.82	30.00		
ABILENE	D0435	1,380.0	3,838.55	6.0	5,278,000	5,615,027	337,027	2,449,423	0	493,911	2,943,334	3,303,749	0	530,883	3,834,632	891,298	29.07	61.68	37.06		
CHAPMAN	D0473	1,206.5	3,949.69	6.0	4,773,197	5,059,591	286,394	2,215,250	0	255,995	2,471,245	2,781,398	0	275,157	3,056,853	585,310	17.44	54.68	42.87		
RURAL VIBTA	D0481	357.5	5,173.90	2.8	1,882,265	1,935,161	52,896	896,594	0	92,227	988,821	1,144,338	0	97,131	1,243,449	254,648	21.59	64.77	41.08		
HERINGTON	D0487	530.5	4,454.50	6.0	2,416,566	2,561,560	144,994	1,411,072	0	153,841	1,564,713	1,811,335	0	165,356	1,976,691	411,778	40.71	57.27	30.00		
DONIPHAN	022																				
WATHEMA	D0406	510.0	4,793.00	6.0	2,442,990	2,591,096	148,106	1,679,497	0	112,158	1,791,655	2,041,680	0	120,554	2,162,234	370,579	53.62	30.25	30.00		
HIGHLAND	D0425	285.0	5,034.41	5.7	1,515,336	1,601,109	85,753	957,406	0	66,002	1,023,408	1,128,689	0	70,942	1,199,631	176,223	26.91	51.78	33.50		
TROY PUBLIC SCH	D0429	372.0	4,814.42	6.0	1,803,000	1,911,182	108,182	1,164,727	0	102,384	1,267,111	1,452,906	0	110,048	1,562,954	295,843	49.23	37.10	30.00		
MIDWAY SCHOOLS	D0433	190.0	5,718.89	2.0	1,103,746	1,125,621	22,075	399,618	0	56,090	455,708	591,668	0	60,288	651,956	196,248	25.96	55.94	30.00		
ELWOOD	D0486	230.0	5,611.86	2.0	1,271,087	1,316,543	45,456	786,536	0	35,999	822,535	985,865	0	38,693	924,578	102,043	14.12	44.53	34.07		
DOUGLAS	023																				
BALDWIN CITY	D0348	998.0	4,382.64	6.0	4,325,664	4,635,680	310,016	2,217,358	0	305,982	2,523,340	2,985,666	0	329,886	3,314,532	791,212	38.31	63.13	31.64		
EUDORA	D0491	830.0	4,729.02	2.8	3,835,236	4,023,135	187,899	2,363,986	0	235,344	2,599,330	2,964,573	0	252,961	3,217,534	618,204	55.43	52.00	30.00		
LAWRENCE	D0497	8,650.0	3,614.58	2.0	30,475,997	31,891,426	1,415,429	3,355,382	0	4,578,619	7,934,001	8,357,888	0	4,921,351	13,279,239	5,345,238	17.94	62.93	44.54		
EDWARDS	024																				
KINSLEY-OFFERLE	D0347	396.0	5,346.92	2.0	2,136,094	2,178,817	42,723	639,298	0	247,246	886,544	974,174	0	245,753	1,239,927	353,383	22.16	71.84	44.43		
LEWIS	D0502	187.0	5,504.86	2.0	1,018,399	1,049,998	31,599	203,290	0	72,651	275,941	250,726	0	78,089	328,815	52,874	3.89	46.51	44.42		
ELK	025																				
WEST ELK	D0282	460.0	5,121.68	2.7	2,315,000	2,419,402	104,402	1,180,315	0	121,319	1,301,634	1,433,093	0	130,400	1,563,493	261,859	16.71	23.72	30.00		
ELK VALLEY	D0283	180.0	4,822.07	6.0	952,358	1,009,500	57,142	662,261	0	30,349	692,810	707,467	0	32,836	740,303	47,493	9.79	46.17	49.98		
ELLIS	026																				
ELLIS	D0398	365.0	5,286.15	2.0	1,935,875	1,994,992	39,117	877,550	0	112,219	989,769	934,116	0	120,619	1,074,733	84,966	5.00	43.23	39.52		
VICTORIA	D0432	386.0	4,582.69	6.0	1,810,161	1,918,772	108,611	987,009	0	100,259	1,087,268	1,109,141	0	107,764	1,216,905	129,637	8.97	30.33	30.00		
NAYE	D0489	3,462.0	3,464.80	2.0	11,680,791	12,235,054	354,263	3,021,059	184,465	1,489,062	4,694,586	4,812,008	0	1,600,526	6,412,534	1,717,948	16.37	63.76	45.56		
ELLSWORTH	027																				
ELLSWORTH	D0327	775.0	4,785.27	2.2	3,691,833	3,791,711	99,876	1,921,696	0	215,284	2,136,980	2,442,760	0	231,399	2,674,159	537,179	29.53	68.99	33.60		
LORRAINE	D0328	492.0	5,830.04	2.0	2,850,900	2,925,757	74,857	189,522	0	157,038	346,560	727,143	0	168,793	895,936	549,376	16.40	64.14	44.41		
FINNEY	028																				
HOLCOMB	D0343	680.0	5,192.93	2.0	3,422,142	3,601,817	179,675	0	0	96,084	96,084	0	0	103,276	103,276	7,192	0.06	29.93	32.14		
GARDEN CITY	D0457	6,423.1	3,232.35	6.0	20,419,756	22,007,403	1,587,647	8,040,106	0	0	1,971,977	10,012,083	10,861,054	0	0	2,119,590	12,980,644	2,968,561	17.48	55.73	45.00
FORD	029																				
SPEARVILLE-WIND	D0381	265.0	4,841.17	6.0	1,273,228	1,339,885	86,657	657,152	0	68,725	725,877	847,976	0	73,870	921,846	195,969	23.13	50.88	33.64		
DODGE CITY	D0443	4,150.0	3,203.32	6.0	13,298,600	14,096,501	797,901	4,167,583	0	1,538,852	5,706,435	5,669,118	0	1,654,043	7,323,161	1,616,726	13.56	54.05	44.78		
BUCKLIN	D0459	320.0	4,030.63	6.0	1,324,063	1,403,506	79,443	632,771	0	106,937	739,708	692,054	0	114,942	806,996	67,288	4.44	37.85	39.32		

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		GENERAL FUND BUDGET									ESTIMATED 1991-92								
COUNTY NAME	DISTRICT NAME	EST 9-20-91	ENROLLI 1990-91	EST. 1990-91	DIFF (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE	BASIC ADDITIONAL AID	STATE AID/ INCOME	TOTAL STATE	STATE AID (14 - 10)	HILLI EQUIV 1990	EBSI 1991	TAX RATE-I				
FRANKLIN	030																		
WEST FRANKLIN	D0287	791.0	4,516.54	6.0	3,550,000	3,786,936	236,936	2,169,807	0	148,948	2,318,753	2,672,193	0	160,097	2,832,290	513,533	32.48	50.20	30.00
CENTRAL HEIGHTS	D0288	535.0	4,218.75	6.0	2,295,000	2,432,703	137,703	1,537,913	0	127,748	1,665,661	1,792,767	0	137,311	1,930,078	264,417	26.16	36.61	30.00
MELVILLE	D0289	750.0	4,617.60	6.0	3,405,482	3,670,995	265,513	1,941,730	0	243,972	2,185,702	2,491,293	0	262,234	2,753,527	567,825	38.55	61.97	34.63
OTTAWA	D0290	2,280.0	3,153.45	6.0	6,973,050	7,626,098	652,548	3,127,911	0	723,299	3,851,210	4,465,649	0	777,442	5,243,091	1,391,081	33.95	56.79	32.70
GEARY	031																		
JUNCTION CITY	D0473	6,732.0	3,249.39	6.0	22,345,402	23,686,106	1,340,704	13,155,209	0	1,008,011	14,163,220	14,517,905	0	1,083,466	15,601,371	1,438,151	17.78	45.11	44.77
GOVE	032																		
GRINNELL PUBLIC	D0291	154.5	7,118.87	2.0	1,021,558	1,121,863	100,305	285,316	0	47,400	332,716	495,955	0	50,948	546,903	214,187	26.22	66.61	48.18
GRAINFIELD	D0292	188.0	6,667.58	2.0	1,250,171	1,278,575	28,404	354,480	0	62,343	416,823	509,770	0	67,010	576,780	159,957	15.40	61.57	43.97
QUINTER PUBLIC	D0293	344.0	4,763.42	6.0	1,741,031	1,845,494	104,463	893,670	0	105,323	998,993	1,093,456	0	113,207	1,206,663	207,670	16.47	50.70	39.86
GRAHAM	033																		
WEST GRAHAM-MOR	D0280	111.5	8,586.12	2.0	974,752	994,246	19,494	246,490	0	33,220	279,710	496,633	0	35,706	232,339	-47,371	-5.24	66.53	77.01
HILL CITY	D0281	522.5	5,314.87	2.0	2,787,650	2,843,404	55,734	1,279,952	0	142,352	1,422,304	1,457,503	0	153,008	1,610,511	186,207	8.72	49.14	40.64
GRANT	034																		
ULYSEES	D0214	1,680.0	3,987.00	2.0	6,306,661	6,660,763	354,102	0	0	500,871	500,871	0	0	538,364	538,364	37,493	0.18	24.63	30.00
GRAY	035																		
CIMARRON-ENSIGN	D0102	565.0	5,001.43	2.6	2,818,305	2,899,286	80,981	1,137,473	0	180,907	1,318,380	1,498,874	0	194,449	1,693,323	374,943	17.28	45.09	30.00
MONTEZUMA	D0371	190.0	4,263.36	2.0	1,221,356	1,245,783	24,427	311,351	0	90,077	401,428	419,073	0	96,820	515,893	114,465	10.51	69.26	57.71
COPELAND	D0476	112.0	9,136.33	2.0	1,036,973	1,057,713	20,740	0	0	59,260	59,260	24,944	0	63,696	88,640	29,380	2.79	86.62	85.03
INGALLS	D0477	260.0	4,848.34	6.0	1,260,569	1,336,202	75,633	531,977	0	57,931	569,908	687,590	0	62,267	749,857	159,949	13.34	50.10	40.77
GREELEY	036																		
GREELEY COUNTY	D0200	353.5	4,770.38	6.0	1,750,731	1,855,772	105,041	137,692	0	122,782	260,474	409,806	0	131,973	541,779	281,305	10.85	43.46	34.23
GREENWOOD	037																		
MADISON-VIRGIL	D0386	280.0	5,627.40	2.0	1,606,622	1,638,756	32,134	836,826	0	80,693	917,519	965,107	0	86,733	1,051,840	134,321	13.35	51.37	37.27
EUREKA	D0389	760.0	5,049.70	2.0	3,810,002	3,914,524	104,522	1,908,040	0	226,436	2,134,476	2,321,787	0	243,386	2,565,173	430,697	19.51	54.09	33.62
HAMILTON	D0390	110.5	6,412.90	2.0	708,625	722,798	14,173	273,260	0	23,332	296,592	286,351	0	25,079	311,430	14,838	2.22	49.42	49.41
HAMILTON	038																		
SYRACUSE	D0494	421.0	4,907.57	6.0	2,075,904	2,200,454	124,550	15,126	0	194,132	209,258	0	0	208,663	208,663	-375	-0.01	43.26	47.42
HARPER	039																		
ANTHONY-HARPER	D0361	1,060.0	4,207.87	6.0	4,447,715	4,727,960	280,245	1,986,344	0	353,901	1,942,243	2,252,559	0	382,542	2,635,101	692,856	17.69	54.58	40.32
ATTICA	D0511	220.0	5,117.83	3.9	1,148,953	1,194,183	43,230	544,674	0	61,609	606,283	576,711	0	66,221	642,932	36,649	3.33	49.62	51.18
HARVEY	040																		
BURTON	D0369	285.0	5,446.19	2.0	1,519,486	1,583,206	63,720	794,112	0	77,531	871,663	948,776	0	83,356	1,032,132	160,469	16.74	50.22	36.53
NEWTON	D0373	3,260.0	3,303.47	5.4	10,630,251	11,349,908	718,657	3,795,567	0	1,319,798	5,115,365	6,038,410	0	1,418,591	7,456,701	2,341,336	38.19	77.26	40.65
BEDGICK PUBLIC	D0439	416.0	5,357.00	2.0	2,165,657	2,273,062	87,425	1,317,727	0	156,695	1,474,422	1,663,986	0	168,424	1,632,410	357,968	55.32	51.39	30.00
HALSTEAD	D0440	750.0	4,835.41	2.0	3,639,131	3,744,390	75,239	1,905,809	0	215,858	2,121,667	2,384,167	0	232,016	2,616,183	494,516	27.14	63.21	31.11
HEBBTON	D0460	760.0	4,680.89	5.0	3,527,987	3,733,865	205,878	1,810,610	0	248,804	2,079,416	2,292,026	0	288,928	2,580,954	501,538	24.95	58.83	38.93

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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	X 9-20-91	1990-91	INCI	EST. 1990-91	DIFF. (5 - 4)	BASIC ADDITIONAL AID/GUARANTEE	STATE AID/ INCOME	TOTAL STATE	STATE AID	BASIC ADDITIONAL AID/GUARANTEE	STATE AID/ INCOME	TOTAL STATE	DIFF. (14 - 10)	MILLI EQUIVI	1990 1991	ESTI						
HASKELL	041																							
SUBLETTE	D0374	500.0	4,940.50	5.9	2,356,617	2,615,425	258,808	175,781	0	200,197	375,978	0	0	215,183	215,183	-160,793	-3.16	37.00	48.95					
BATANTA	D0507	370.0	6,094.85	2.0	2,282,522	2,328,173	45,651	0	0	144,868	144,868	0	0	155,712	155,712	10,844	0.12	21.09	30.00					
HODGEMAN	042																							
JETHORE	D0227	265.0	5,259.63	2.0	1,386,543	1,421,677	33,134	356,745	0	83,380	440,125	514,153	0	89,621	603,774	163,649	10.91	58.59	46.50					
HANSTON	D0228	146.0	6,602.14	2.0	977,117	996,659	19,542	342,917	0	32,852	375,769	364,797	0	35,312	400,109	24,340	2.65	54.84	54.23					
JACKSON	043																							
NORTH JACKSON	D0335	430.0	5,158.66	2.5	2,200,167	2,274,206	74,039	1,434,606	0	60,441	1,523,047	1,730,588	0	95,061	1,625,649	302,602	40.29	42.35	30.00					
HOLTON	D0336	990.0	4,402.54	6.0	4,218,514	4,620,023	401,509	2,426,672	0	276,972	2,703,644	3,294,976	0	297,705	3,592,681	889,037	57.93	64.73	30.00					
MAYETTA	D0337	778.5	4,633.22	5.5	3,583,797	3,782,601	198,804	2,290,705	0	174,395	2,465,100	2,877,882	0	187,449	3,045,331	600,231	61.99	43.48	30.00					
JEFFERSON	044																							
VALLEY FALLS	D0338	486.0	4,260.53	6.0	2,074,890	2,199,370	124,490	1,384,838	0	118,474	1,503,312	1,695,658	0	127,342	1,823,000	319,688	44.37	39.49	30.00					
JEFFERSON COUNT	D0339	425.0	5,123.27	2.9	2,268,072	2,333,140	65,068	1,441,679	0	100,760	1,542,439	1,703,091	0	108,302	1,611,393	268,954	32.42	43.23	30.00					
JEFFERSON WEST	D0340	720.0	4,904.20	2.0	3,491,787	3,601,642	109,855	1,956,614	0	267,688	2,224,302	2,443,091	0	287,726	2,730,817	506,515	39.71	56.47	30.00					
OSKALOOSA PUBLI	D0341	575.0	4,611.54	6.0	2,607,826	2,810,732	202,906	1,539,942	0	158,884	1,698,826	1,998,603	0	170,777	2,169,380	470,554	46.33	59.98	30.00					
MCLOUTH	D0342	525.0	4,783.97	6.0	2,490,054	2,662,280	172,226	1,511,054	0	141,341	1,652,395	1,885,940	0	151,921	2,037,861	385,466	36.35	48.99	30.00					
PERRY PUBLIC SC	D0343	937.0	4,299.84	6.0	3,983,800	4,270,687	286,887	2,140,292	0	287,253	2,427,545	2,732,466	0	308,756	3,041,222	613,677	32.01	58.68	35.94					
JEWELL	045																							
WHITE ROCK	D0104	162.0	8,254.75	2.0	1,415,689	1,444,004	28,315	353,363	0	56,484	410,049	426,752	0	60,929	487,681	77,632	7.35	48.28	61.86					
MANKATO	D0278	280.0	5,269.39	2.0	1,504,411	1,534,500	30,069	882,418	0	78,626	961,044	991,827	0	84,512	1,076,339	115,295	15.71	69.29	53.18					
JEWELL	D0279	200.0	5,860.00	2.0	1,163,720	1,207,394	23,674	515,946	0	78,339	594,285	623,386	0	84,203	707,589	113,304	13.56	55.57	40.60					
JOHNSON	046																							
SOUTHEAST JOHN	D0229	9,700.0	4,709.72	2.0	42,500,000	46,597,927	4,097,927	3,844,547	221,517	4,413,131	8,479,195	1,754,829	0	4,743,476	6,498,305	-1,980,890	-3.73	58.64	75.23					
SPRING HILL	D0230	1,260.0	4,028.56	6.0	5,031,677	5,380,540	348,863	2,479,128	0	413,617	2,892,745	3,996,409	0	444,579	3,940,988	1,048,243	44.87	60.13	39.27					
GARDNER-EDGERTO	D0231	1,622.5	3,881.09	2.0	6,297,069	6,423,007	125,938	2,114,896	0	680,343	2,795,239	2,295,937	0	731,271	3,027,208	231,969	3.78	63.03	60.54					
DEBOTO	D0232	1,760.0	3,714.15	2.1	6,419,542	6,676,155	256,613	2,561,301	0	463,675	3,024,976	3,383,684	0	498,394	3,882,068	837,092	19.10	62.04	43.62					
DLATHE	D0233	15,073.5	4,149.05	2.0	58,890,000	63,791,504	4,901,504	19,223,463	0	5,969,504	25,192,967	29,433,308	0	6,416,352	35,849,660	10,656,693	24.53	67.04	49.28					
SHAWNEE MISSION	D0512	30,223.7	4,045.66	2.0	119,117,818	125,336,777	6,218,959	0	0	39,830,176	39,830,176	0	0	42,811,655	42,811,655	2,981,489	2.02	37.79	42.62					
KEARNY	047																							
LAKIN	D0215	670.0	5,156.55	2.0	3,361,042	3,523,986	162,944	0	0	224,782	224,782	0	0	241,408	241,408	16,826	0.12	20.67	30.00					
DEERFIELD	D0216	268.0	5,048.65	5.4	1,401,000	1,476,106	75,106	9,879	0	51,970	61,849	0	0	55,860	55,860	-8,989	-0.11	22.33	30.00					
KINGMAN	048																							
KINGMAN	D0331	1,085.5	4,365.25	4.0	4,707,925	4,928,018	220,093	1,287,169	0	387,808	1,674,977	1,743,556	0	416,838	2,160,394	485,417	9.34	50.60	43.69					
CUNNINGHAM	D0332	321.0	4,458.23	2.0	1,992,364	2,114,552	122,166	228,537	0	81,665	310,202	297,462	0	87,778	385,240	75,038	2.73	47.35	50.13					
KIOWA	049																							
GREENSBURG	D0422	387.0	4,833.68	6.0	1,880,302	1,993,119	112,817	728,410	0	143,442	873,852	797,620	0	156,329	953,949	80,097	3.87	38.48	41.06					
MULLINVILLE	D0424	95,010.0	344.18	2.0	748,976	1,021,731	72,735	47,278	220	29,500	76,998	0	0	31,708	31,708	-45,270	-3.60	67.79	81.44					
MAVILAND PUBLIC	D0474	169.5	6,726.55	2.0	1,204,053	1,228,133	24,080	400,027	0	47,837	447,864	320,460	0	51,418	371,878	-75,986	-5.98	61.20	72.33					

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I-BUDGET PER- GENERAL FUND BUDGET 1990-91 ESTIMATED 1991-92- I-TAX RATE-I																		
GENERAL FUND BUDGET																		
COUNTY NAME	EST	ENROLL	X	EST.	DIFF	BASIC ADDITIONAL STATE AID/	TOTAL STATE	STATE AID/	BASIC ADDITIONAL STATE	TOTAL STATE	STATE AID/	HILLI	ESTI					
DISTRICT NAME	9-20-91	1990-91	INCI	1990-91	1991-92	(5 - 4)	AID GUARANTEE	INCOME	AID GUARANTEE	INCOME	AID	(14 - 10)	EQUIV	1990	1991			
LABETTE 050																		
PARGOING D0503	1,825.0	3,439.85	6.0	6,367,171	6,749,190	382,019	2,874,611	0	765,928	3,640,539	4,072,625	0	823,242	4,895,887	1,285,348	41.73	75.27	35.27
DSMEGD D0504	469.5	5,049.77	3.8	2,370,869	2,439,926	89,057	1,591,690	0	117,082	1,706,772	1,797,970	0	125,846	1,923,816	215,044	22.22	40.64	30.00
CHETOPA D0505	296.0	5,279.24	2.0	1,626,006	1,658,525	32,519	1,139,214	0	57,180	1,196,394	1,276,570	0	61,460	1,338,030	141,636	27.02	39.49	30.00
LABETTE COUNTY D0506	1,610.0	3,644.38	6.0	5,867,446	6,219,494	352,048	3,320,743	0	350,538	3,671,281	4,276,647	0	376,777	4,453,424	982,143	35.88	50.07	30.00
LANE 051																		
HEALY PUBLIC SC D0468	108.0	6,559.67	2.0	708,444	722,613	14,169	31,558	0	81,743	113,301	57,663	0	87,862	145,525	32,224	3.64	58.79	35.86
DIGHTON D0482	397.0	4,980.21	6.0	1,947,263	2,073,771	148,508	601,609	0	132,243	733,872	900,561	0	142,164	1,042,725	308,853	15.82	43.73	32.82
LEAVENWORTH 052																		
EASTON D0449	628.0	4,414.50	6.0	2,763,475	2,938,644	175,169	1,414,400	0	147,036	1,561,436	1,841,382	0	158,042	1,999,424	437,988	31.25	56.74	31.67
LEAVENWORTH D0453	4,460.0	3,235.13	6.0	13,735,403	15,294,410	1,559,007	5,028,185	0	1,589,124	6,617,309	7,253,726	0	1,708,078	8,963,804	2,346,495	24.89	56.60	46.14
BASEBORN-LINWOOD D0458	1,280.0	4,199.88	3.5	5,230,953	5,565,466	334,513	2,266,361	0	427,465	2,693,826	3,227,697	0	459,463	3,687,160	993,334	38.86	61.09	30.00
TONGANXIE D0464	1,415.0	4,115.98	2.5	5,583,328	5,971,993	388,665	2,760,426	0	407,921	3,168,347	3,957,782	0	438,456	4,396,238	1,227,891	48.39	69.65	30.00
LANDING D0469	1,725.0	3,929.15	2.0	6,451,660	6,913,334	461,674	3,626,978	0	369,722	3,996,700	4,638,927	0	377,398	5,036,323	1,039,625	36.66	47.83	30.00
LINCOLN 053																		
LINCOLN D0298	416.0	5,308.73	2.0	2,158,000	2,252,598	94,598	934,796	0	131,466	1,066,262	1,241,745	0	141,307	1,383,052	316,790	20.77	47.18	30.00
SYLVAN GROVE D0299	213.5	4,819.19	6.0	995,162	1,090,631	95,469	449,634	0	51,981	501,615	607,109	0	55,872	662,981	161,366	18.03	46.46	37.08
LINN 054																		
PLEABANTON D0344	408.0	5,294.84	2.0	2,224,482	2,271,011	44,529	1,534,393	0	82,077	1,636,470	1,776,125	0	88,221	1,864,346	227,876	33.39	44.35	30.00
JAYHAWK D0346	326.0	4,823.07	6.0	2,534,523	2,689,149	154,626	1,311,657	0	115,590	1,427,247	1,727,809	0	124,243	1,652,052	424,805	27.38	50.17	30.00
PRairie View D0362	813.0	4,883.02	2.0	3,965,986	4,059,234	93,268	25,771	0	207,648	233,419	0	0	223,192	223,192	-10,227	-0.09	32.93	34.28
LOGAN 055																		
OAKLEY D0274	480.0	5,045.75	3.5	2,454,255	2,539,027	84,772	773,967	0	163,756	937,723	985,527	0	176,014	1,161,541	223,818	8.88	55.76	48.21
TRIPLAINS D0275	117.0	7,284.48	2.0	845,000	869,330	24,330	5,253	0	30,428	35,681	109,481	0	32,704	142,187	106,506	10.13	66.29	55.51
LYON 056																		
NORTH LYON COUN D0251	725.0	4,269.87	6.0	3,070,035	3,281,374	211,359	1,757,815	0	157,845	1,915,660	2,171,847	0	169,661	2,341,508	425,848	23.61	49.15	33.46
SOUTHERN LYON C D0252	555.5	4,502.24	6.0	2,462,726	2,651,052	188,326	1,344,903	0	144,929	1,489,832	1,726,138	0	155,778	1,881,916	392,084	27.66	53.61	34.56
EMPORIA D0253	4,660.0	3,149.16	6.0	14,717,304	15,600,323	883,019	6,063,612	34,655	1,850,423	7,968,690	8,614,038	0	1,988,937	10,602,975	2,634,283	29.67	64.37	37.24
MARION 057																		
CENTRE D0397	297.0	5,468.17	2.0	1,684,744	1,718,437	33,693	768,240	0	76,057	844,297	900,892	0	81,751	982,643	138,346	10.88	32.72	30.00
PEABODY-BURNS D0398	400.0	5,240.84	2.0	2,127,780	2,170,338	42,558	1,131,852	0	118,103	1,249,935	1,360,606	0	126,944	1,487,550	237,595	20.32	62.19	38.96
MARION D0408	580.0	4,751.89	6.0	2,758,075	2,921,460	165,365	1,415,719	0	195,620	1,611,339	1,815,189	0	210,263	2,025,452	414,113	27.28	50.58	30.00
DURHAM-HILLSBOR D0410	636.5	4,929.59	2.6	3,088,387	3,220,117	131,730	1,491,514	0	211,715	1,703,229	1,943,808	0	227,563	2,171,371	468,142	25.90	53.31	30.00
GOESSEL D0411	262.5	5,038.52	5.2	1,317,745	1,396,316	78,371	762,587	0	60,436	823,023	948,343	0	64,959	1,013,302	190,279	28.59	60.66	38.12
MARSHALL 058																		
MARYVILLE D0364	970.0	4,107.72	6.0	4,027,621	4,269,273	241,652	1,676,662	0	378,911	2,055,573	2,302,345	0	407,274	2,709,619	654,046	24.02	54.60	33.94
VERMILLION D0380	620.0	4,652.50	6.0	2,879,898	3,057,623	177,725	1,577,633	0	141,704	1,719,337	1,995,512	0	152,311	2,147,823	428,486	25.62	48.85	30.00
AXTELL D0488	351.0	5,196.84	2.4	1,793,507	1,867,074	71,567	889,385	0	78,375	967,760	1,161,425	0	84,242	1,245,667	277,907	25.98	62.79	36.27
VALLEY HEIGHTS D0498	468.0	4,487.60	6.0	1,972,299	2,211,940	239,641	1,144,437	0	113,742	1,258,179	1,538,396	0	122,256	1,660,652	402,473	39.58	55.43	35.09

COUNTY NAME DISTRICT NAME	#	I-BUDGET PER-1				GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				I-TAX RATE-I			
		EBT ENROLL 9-20-91	X 1990-91	EBT. 1990-91	DIFF (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC ADDITIONAL AID	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	HILL EQUIV 1990	EBT 1991	MILL 1990	EBT 1991					
MC PHERSON	059																				
LINDSBORG	D0400	826.0	4,461.51	6.0	3,640,589	3,906,319	265,730	1,523,254	0	278,591	1,798,845	2,102,217	0	296,221	2,398,438	899,593	21.67	59.00	42.82		
MC PHERSON	D0418	2,505.0	3,370.62	3.3	8,235,318	8,720,036	465,238	1,626,712	11,403	1,074,765	2,712,882	3,204,259	0	1,155,217	4,359,476	1,646,594	21.34	68.02	46.84		
CANTON-GALVA	D0419	400.0	5,054.81	5.0	2,067,419	2,171,345	103,946	968,213	0	144,462	1,112,675	1,181,366	0	155,275	1,336,641	223,966	15.39	36.69	30.00		
MONDRIDGE	D0423	465.0	4,786.57	6.0	2,163,528	2,359,298	195,770	768,423	0	219,369	1,007,792	1,188,409	0	235,790	1,424,199	416,407	24.48	59.25	41.92		
INMAN	D0448	445.0	4,880.53	6.0	2,152,315	2,302,145	149,630	1,106,874	0	123,984	1,230,860	1,382,649	0	133,264	1,515,913	285,053	20.14	49.40	36.87		
MEADE	060																				
FOWLER	D0225	161.0	6,533.72	2.0	989,856	1,072,967	83,109	160,480	0	61,182	221,662	314,705	0	65,762	390,467	158,805	14.39	42.00	53.01		
MEADE	D0226	403.0	5,059.33	5.1	2,018,672	2,143,678	125,006	49,865	0	125,650	175,515	128,319	0	135,055	263,374	87,659	2.36	36.30	37.95		
MIAMI	061																				
OBAMATONIE	D0367	1,136.0	4,052.86	6.0	4,569,602	4,880,290	310,688	2,712,931	0	306,642	3,019,573	3,483,845	0	329,595	3,813,440	793,867	42.30	51.08	30.00		
PAOLA	D0368	1,645.0	3,909.29	2.0	6,301,777	6,559,405	257,628	2,051,980	0	669,766	2,721,746	3,410,889	0	719,901	4,130,790	1,409,044	37.39	71.36	30.00		
LOUIBBURG	D0416	1,109.0	4,268.77	5.6	4,719,124	5,000,304	281,178	2,187,733	0	409,165	2,596,900	3,089,455	0	439,793	3,529,246	932,348	37.26	55.91	30.00		
HITCHELL	062																				
MACONDA	D0272	560.0	4,673.06	6.0	2,616,915	2,773,926	157,011	1,166,446	0	142,489	1,308,935	1,561,294	0	153,155	1,714,449	405,514	26.23	58.71	36.98		
BELOIT	D0273	810.0	4,523.15	6.0	3,664,200	3,884,057	219,857	1,541,863	0	296,698	1,838,261	2,235,590	0	318,907	2,354,497	716,236	29.76	52.08	30.00		
MONTGOMERY	063																				
CANEY VALLEY	D0436	775.0	4,800.74	2.0	3,742,173	3,817,017	74,844	2,507,667	0	170,151	2,677,816	2,740,670	0	182,867	2,923,357	245,739	15.64	42.94	30.00		
COFFEYVILLE	D0445	2,710.0	3,467.16	2.0	9,410,219	9,598,415	188,196	4,232,168	48,511	856,179	5,136,858	5,071,224	0	920,268	5,991,492	854,634	14.79	59.67	43.48		
INDEPENDENCE	D0446	2,340.0	3,242.67	6.0	7,558,656	8,043,118	484,462	3,005,074	0	815,131	3,820,205	3,890,403	0	876,148	4,766,351	946,346	17.03	51.51	40.38		
CHERRYVALE	D0447	646.0	4,795.67	5.0	3,098,000	3,253,708	155,708	2,240,644	0	137,164	2,377,808	2,501,608	0	147,432	2,649,040	271,232	25.91	27.52	30.00		
MORRIS	064																				
MORRIS COUNTY	D0417	1,080.0	4,060.84	6.0	4,397,885	4,661,763	263,878	2,326,905	0	317,787	2,644,692	2,850,419	0	341,575	3,191,994	547,302	19.21	44.10	30.82		
MORTON	065																				
ROLLA	D0217	210.0	7,626.94	2.0	1,571,149	1,633,691	62,542	0	0	77,778	77,778	0	0	83,600	83,600	5,822	0.08	20.13	30.00		
ELKHART	D0218	583.0	5,104.84	2.0	2,868,920	3,035,646	166,726	632,193	0	203,291	835,484	577,250	0	218,508	795,758	-39,726	-0.93	41.86	48.88		
NEENAH	066																				
SABETHA	D0441	1,022.0	4,383.56	5.0	4,480,000	4,706,065	226,065	2,329,744	0	349,870	2,679,634	2,998,283	0	376,081	3,374,564	694,730	29.64	56.83	30.00		
NEMAH VALLEY S	D0442	401.0	5,740.91	2.0	2,249,862	2,348,148	98,286	903,777	0	167,194	1,070,971	1,247,440	0	179,709	1,427,149	356,178	25.68	34.93	30.00		
B & B	D0451	240.0	5,539.11	2.0	1,310,000	1,353,974	45,974	892,687	0	38,419	931,104	1,001,907	0	41,295	1,043,202	112,096	20.38	37.76	30.00		
NEOSHIO	067																				
ERIE-BT PAUL	D0101	1,105.0	4,299.82	5.2	4,704,000	4,996,865	292,865	2,724,802	0	266,537	2,991,339	3,430,604	0	286,488	3,717,092	725,753	34.12	51.11	30.00		
CHANUTE PUBLIC	D0413	1,700.0	3,515.30	2.4	6,665,000	6,841,387	176,387	2,977,803	0	590,229	3,568,032	4,060,231	0	634,410	4,694,641	1,126,609	33.54	73.20	33.69		
NESS	068																				
NEB TREB LA CO	D0301	88.0	8,856.59	2.0	779,380	794,967	15,587	55,351	0	25,368	80,719	0	0	27,267	27,267	-53,452	-5.27	50.18	59.61		
BOKY HILL	D0302	194.5	5,512.07	2.0	1,127,219	1,149,762	22,543	446,062	0	56,548	502,610	362,126	0	60,781	422,907	-79,703	-6.09	40.56	31.07		
NESS CITY	D0303	354.0	5,070.65	4.9	1,774,728	1,883,032	108,304	488,544	0	150,586	639,130	652,751	0	161,858	814,609	175,479	8.68	50.06	45.76		
BAZINE	D0304	130.0	7,330.41	2.0	863,314	972,013	88,699	220,640	0	28,973	249,613	287,550	0	31,142	318,692	69,079	7.52	61.64	65.52		

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COUNTY NAME	DISTRICT NAME	I-BUDGET PER-1			GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			--TAX RATE-1				
		EST ENROLL	%	X	EST. 1990-91	DIFF 1990-91	(5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE	STATE AID 1	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE	DIFF 1 (4 - 10)	HILL EQUIV 1990	ESTI 1991	
NORTON	069																	
NORTON COMMUNIT	D0211	724.0	4,766.25	3.9	3,422,187	3,586,689	164,522	1,912,865	0	240,895	2,153,760	2,331,639	0	258,927	2,590,566	436,806	28.22 51.44	30.00
NORTHERN VALLEY	D0212	172.0	5,888.86	2.0	1,124,773	1,147,268	22,495	538,849	0	50,682	589,531	618,251	0	54,476	672,727	63,196	11.70 62.72	50.91
MEST SOLOMON VA	D0213	100.0	7,847.61	2.0	847,542	864,492	16,950	164,726	0	46,543	211,271	168,792	0	50,029	218,821	7,350	1.03 63.14	45.00
OBAGE	070																	
OBAGE CITY	D0420	615.0	4,867.73	4.4	2,957,145	3,124,772	167,627	1,676,641	0	232,595	1,909,236	2,134,999	0	250,006	2,385,003	475,769	37.07 33.01	30.00
LYNDON	D0421	400.0	5,269.78	2.0	2,115,618	2,156,135	42,317	1,262,719	0	132,853	1,395,572	1,502,331	0	142,798	1,645,129	249,357	29.18 43.81	30.00
SANTA FE TRAIL	D0434	1,275.0	4,148.44	4.5	5,208,370	5,529,063	320,673	3,274,433	0	331,934	3,604,367	4,040,624	0	356,781	4,397,403	791,038	44.43 54.87	30.00
BURLINGAME PUBL	D0454	344.0	5,340.22	2.0	1,767,614	1,873,775	106,161	1,150,790	0	93,848	1,244,638	1,444,637	0	100,872	1,545,509	300,871	57.27 46.18	30.00
MARAIS DEB CYGN	D0456	300.0	5,136.44	3.6	1,600,000	1,656,962	56,962	1,117,478	0	67,143	1,184,621	1,190,847	0	72,169	1,263,016	78,395	12.34 52.26	48.17
DEBORNE	071																	
DEBORNE COUNTY	D0392	462.5	5,023.67	4.3	2,320,937	2,427,232	106,295	1,084,737	0	147,979	1,234,716	1,453,804	0	159,056	1,612,860	378,144	26.65 56.79	30.46
OTTAWA	072																	
NORTH OTTAWA CO	D0239	630.0	4,285.00	6.0	2,738,117	2,902,402	164,285	1,304,412	0	182,635	1,487,047	1,743,202	0	196,304	1,939,508	452,461	23.43 44.15	30.00
TWIN VALLEY	D0240	473.0	4,840.55	6.0	2,279,900	2,426,954	147,054	1,359,124	0	104,763	1,463,887	1,682,881	0	112,605	1,795,486	331,599	27.69 39.00	30.00
PAWNEE	073																	
FT LARRED	D0495	1,103.7	4,278.86	5.4	4,722,579	4,978,691	256,112	1,703,403	0	442,925	2,146,328	2,283,121	0	476,080	2,759,201	612,873	16.64 51.53	38.38
PAWNEE HEIGHTS	D0496	150.0	7,538.10	2.0	1,134,484	1,157,173	22,689	135,724	0	53,666	189,390	231,737	0	57,683	289,420	100,030	8.93 70.83	61.23
PHILLIPS	074																	
EASTERN HEIGHTS	D0324	167.0	5,433.02	2.0	882,866	936,544	53,678	418,250	0	41,793	460,043	438,309	0	44,921	483,230	23,187	3.78 47.02	54.69
PHILLIPSBURG	D0325	680.0	4,878.04	2.4	3,331,704	3,411,039	79,335	1,573,258	0	254,241	1,827,499	1,657,695	0	273,272	2,130,967	303,468	13.38 53.01	39.25
LOGAN	D0326	225.0	5,895.83	2.0	1,415,000	1,443,300	28,300	579,373	0	91,549	670,922	536,932	0	98,401	635,353	-35,569	-2.62 33.47	40.11
POTATAMOTOMIE	075																	
WAMEGO	D0320	1,319.0	4,063.94	5.6	5,236,708	5,662,276	405,598	3,104,225	0	364,938	3,469,163	3,984,603	0	392,256	4,376,859	907,696	38.83 31.83	30.00
KAW VALLEY	D0321	985.0	5,231.59	2.0	5,160,962	5,264,181	103,219	0	0	348,547	348,547	0	0	374,638	374,638	26,091	0.12 21.21	30.00
ONAGA-HAVENSBVL	D0322	444.0	4,965.82	6.0	2,204,825	2,337,114	132,289	1,314,778	0	100,014	1,414,792	1,647,122	0	107,501	1,754,623	339,831	32.54 71.19	44.40
WESTMORELAND	D0323	612.0	4,472.98	6.0	2,657,187	2,901,712	242,525	1,660,830	0	143,717	1,804,547	2,201,635	0	154,475	2,356,110	551,563	54.89 69.96	30.00
PRATT	076																	
PRATT	D0382	1,407.0	3,577.98	6.0	4,848,166	5,336,273	488,107	1,567,703	0	579,111	2,146,814	2,599,114	0	622,460	3,221,574	1,074,760	26.31 45.36	30.00
SKYLINE SCHOOLS	D0438	364.0	5,054.92	5.2	1,807,135	1,936,225	129,090	676,245	0	66,470	742,715	761,000	0	71,446	832,446	89,731	4.09 46.23	49.26
RAWLINS	077																	
HERNDON	D0317	74.5	6,707.75	2.0	306,433	516,584	10,129	115,309	0	16,275	131,584	166,138	0	17,493	183,631	52,047	10.35 54.64	43.09
ATWOOD	D0318	492.0	4,893.47	6.0	2,449,180	2,596,134	146,954	1,108,946	0	145,767	1,254,713	1,487,720	0	156,679	1,644,399	389,686	23.43 66.06	46.29
RENO	078																	
HUTCHINSON PUBL	D0308	4,994.5	3,375.17	3.1	16,817,784	17,387,153	569,369	2,764,099	1,251,101	2,376,509	6,391,709	6,741,538	0	2,554,403	9,295,941	2,904,232	21.39 75.66	51.58
NICKERSON	D0309	1,434.5	3,812.26	6.0	5,468,680	5,796,815	328,133	2,601,169	0	452,004	3,053,193	3,285,612	0	465,839	3,771,431	718,258	19.51 57.05	42.81
FAIRFIELD	D0310	455.0	5,768.72	2.0	2,613,230	2,677,241	64,031	982,700	0	123,946	1,106,646	1,120,850	0	133,224	1,254,074	147,428	6.26 46.67	41.85
PRETTY PRAIRIE	D0311	291.0	5,583.61	2.0	1,624,831	1,657,326	32,493	754,301	0	80,084	834,385	945,094	0	86,079	1,031,173	196,788	18.71 55.46	33.71
HAVEN PUBLIC SC	D0312	1,192.0	4,047.58	6.0	4,848,550	5,139,463	290,913	2,362,689	0	259,604	2,622,293	2,947,198	0	279,037	3,226,233	603,942	17.34 46.58	34.65

COUNTY NAME DISTRICT NAME	#	I-BUDGET PER-1				GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				I-TAX RATE-1			
		EST ENROLL 9-20-91	(2) X 1990-91	(3) INCI 1990-91	(4)	(5) EBT. 1990-91	(6) DIFF 1991-92 (5 - 4)	(7)	(8)	(9)	STATE AID/ ADDITIONAL AID GUARANTEE INCOME	TOTAL STATE AID 1	STATE AID/ ADDITIONAL AID GUARANTEE INCOME	TOTAL STATE AID 1	STATE AID 1 (14 - 10)	DIFF HILLI EQUIV 1990 1991	(15)	(16)	(17)	(18)	
RENO	078																				
BUHLER	D0313	2,158.0	3,308.29	5.2	7,139,296	7,512,559	373,263	2,763,104	168,942	669,045	3,603,091	3,812,418	0	719,127	4,631,545	928,454	17.20	59.86	45.85		
REPUBLIC	079																				
PIKE VALLEY	D0426	280.0	4,937.50	6.0	1,422,000	1,507,320	85,320	718,032	0	77,653	795,685	842,611	0	83,466	926,077	130,392	12.56	50.48	45.04		
BELLEVILLE	D0427	652.8	4,746.54	6.0	3,097,118	3,281,573	184,455	1,349,915	0	218,694	1,568,609	1,856,624	0	235,064	2,091,688	523,079	26.91	61.38	37.66		
CUBA	D0455	128.0	7,014.63	2.0	968,019	987,379	19,360	277,573	0	38,151	315,724	443,175	0	41,007	484,182	168,458	27.29	74.91	41.26		
RICE	080																				
STERLING	D0376	556.0	5,089.93	2.0	2,830,000	2,886,602	56,602	1,540,571	0	176,655	1,717,226	1,981,565	0	189,879	2,071,444	334,218	25.14	46.89	30.00		
CHASE	D0401	180.0	6,566.95	2.0	1,201,751	1,225,787	24,036	245,377	0	54,562	319,939	267,081	0	58,646	325,727	5,788	0.42	45.39	47.31		
LYON	D0405	826.4	4,507.25	6.0	3,700,000	3,948,283	248,263	1,917,644	0	408,879	2,326,523	2,486,543	0	439,486	2,926,029	599,506	28.73	56.93	34.08		
LITTLE RIVER	D0444	390.0	5,121.61	3.9	1,948,772	2,074,527	125,753	697,863	0	88,244	786,107	831,953	0	94,850	926,803	140,696	6.37	47.89	47.41		
RILEY	081																				
RILEY COUNTY	D0378	595.5	4,183.15	6.0	2,431,663	2,640,530	208,867	1,407,734	0	125,433	1,533,167	1,886,364	0	134,823	2,021,187	486,020	47.49	63.24	30.00		
MANHATTAN	D0383	6,137.1	3,183.64	6.0	19,391,785	20,767,320	1,175,335	5,361,379	0	2,815,346	7,876,725	8,718,112	0	2,703,632	11,621,744	3,745,019	23.46	63.62	41.43		
BLUE VALLEY	D0384	292.0	4,673.23	6.0	1,330,964	1,446,499	115,525	537,386	0	63,543	600,929	839,820	0	68,299	908,119	307,190	39.87	61.51	30.00		
ROOKS	082																				
PALCO	D0269	179.5	6,214.45	2.0	1,165,209	1,188,514	23,305	247,908	0	69,103	317,011	57,525	0	74,276	131,801	-185,210	-10.73	45.35	62.30		
PLAINVILLE	D0270	485.0	5,121.50	2.0	2,530,020	2,580,621	50,601	1,094,750	0	148,884	1,243,634	958,363	0	160,029	1,118,392	-125,242	-4.56	37.96	46.97		
STOCKTON	D0271	411.0	4,681.37	6.0	1,910,000	2,039,485	129,485	766,531	0	119,018	885,549	890,655	0	127,927	1,018,582	133,033	6.45	39.08	39.32		
RUSH	083																				
LACROSSE	D0393	339.5	5,852.13	2.0	1,986,799	2,026,533	39,734	547,172	0	132,848	680,020	510,219	0	142,792	653,011	-27,009	-1.15	40.93	44.93		
OTIS-BIBON	D0403	360.0	5,346.02	2.0	1,897,836	1,963,058	65,222	910,158	0	90,933	1,001,091	1,008,299	0	97,739	1,106,038	104,947	6.63	42.70	39.46		
RUSSELL	084																				
PARADISE	D0399	146.0	7,409.04	2.0	1,163,220	1,186,484	23,264	93,544	0	43,836	137,380	0	0	47,117	47,117	-90,263	-4.93	49.60	58.35		
RUSSELL COUNTY	D0407	1,225.0	4,840.09	2.0	5,796,009	6,047,690	251,681	1,419,875	0	439,078	1,858,953	1,817,592	0	471,946	2,289,538	430,585	7.36	53.76	49.73		
SALINE	085																				
SALINA	D0305	7,050.0	3,208.88	6.0	22,529,880	23,979,941	1,450,061	4,648,090	0	3,493,540	8,141,630	10,469,178	0	3,755,049	14,224,227	6,082,597	36.76	72.49	33.65		
SOUTHEAST OF SA	D0306	589.5	5,230.04	2.0	3,063,111	3,144,770	61,659	1,054,698	0	186,602	1,241,300	1,389,648	0	200,570	1,570,218	328,718	11.27	41.98	30.00		
ELL-SALINE	D0307	370.0	4,873.85	6.0	1,778,954	1,911,524	132,570	1,014,132	0	59,526	1,073,658	1,390,513	0	63,981	1,454,494	380,836	49.63	49.35	30.00		
SCOTT	086																				
SCOTT COUNTY	D0466	1,050.6	4,446.32	3.0	4,644,621	4,810,487	165,866	1,297,346	0	387,009	1,684,353	2,116,148	0	415,979	2,532,127	847,772	20.96	61.36	37.93		
GEDWICK	087																				
WICHITA	D0259	45,200.0	3,686.70	2.4	165,072,048	170,677,006	5,604,960	14,209,874	0	30,256,762	44,466,634	51,015,400	0	32,521,633	63,537,033	39,070,397	26.37	69.71	37.96		
DERBY	D0260	6,216.0	3,379.75	3.0	20,006,748	21,639,512	1,632,764	9,213,493	0	1,650,938	10,864,431	12,713,373	0	1,774,519	14,487,892	3,623,461	30.23	63.89	41.66		
HAYSVILLE	D0261	3,313.0	3,187.42	6.0	10,873,887	11,869,268	995,381	5,621,333	0	734,762	6,356,093	7,612,316	0	789,762	8,402,078	1,845,983	33.91	65.27	44.89		
VALLEY CENTER P	D0262	2,110.0	3,232.58	6.0	6,639,401	7,229,978	590,577	3,102,742	0	593,833	3,696,547	4,210,991	0	638,287	4,849,278	1,152,731	31.02	57.99	40.01		
MULVANE	D0263	1,900.0	2,608.94	6.0	4,812,705	5,254,412	441,707	2,398,707	0	602,213	3,000,920	3,483,673	0	647,292	4,130,965	1,130,045	47.00	55.12	30.00		
CLEARWATER	D0264	945.0	4,125.66	6.0	3,919,380	4,154,540	235,160	1,816,354	0	318,863	2,135,217	2,405,337	0	342,732	2,748,069	612,852	23.32	50.46	30.93		
GODDARD	D0265	2,050.0	3,564.82	2.0	7,093,994	7,454,046	360,052	2,290,711	103,509	611,120	3,005,340	3,631,971	0	656,865	4,288,836	1,283,496	27.45	69.98	42.78		

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COUNTY NAME DISTRICT NAME	EST ENROLL 9-20-91	GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			TAX RATE		
		EST. 1990-91 INC	DIFF. 1991-92 (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE	EST. 1991-92 INC	STATE AID/ INCOME	TOTAL STATE	DIFF. (14 - 10)	HILLI EQUIVI 1990 1991	ESTI 1991	
BEDGWIN	087												
HAIZE	D0266	2,750.0	3,962.63	2.0	9,784,933	11,115,170	1,330,237	5,615,717	182,250	436,223	6,234,190	7,729,148	
RENWICK	D0267	1,450.5	4,062.26	2.8	5,668,878	6,056,853	387,975	2,413,296	0	372,792	2,786,088	3,473,148	
CHENY	D0268	560.0	4,148.42	6.0	2,292,415	2,462,505	170,090	1,227,704	0	176,237	1,404,141	1,407,010	
REWARD	088												
LIBERAL	D0480	3,609.5	3,268.33	6.0	11,452,213	12,504,860	1,052,647	4,132,957	0	1,101,490	5,234,447	5,588,394	
KIBMET-PLAINS	D0483	581.0	4,411.34	6.0	2,565,193	2,719,106	153,913	722,693	0	134,908	857,601	753,696	
SHAWNEE	089												
SEAHAM	D0343	3,275.0	3,410.08	2.1	11,153,721	11,401,127	245,406	3,304,398	0	1,151,898	4,456,296	4,211,459	
SILVER LAKE	D0372	604.0	4,891.19	4.5	2,849,119	3,086,229	237,110	1,503,222	0	221,606	1,724,828	2,109,191	
AUBURN WASHBURN	D0437	4,050.0	3,464.53	2.0	13,301,351	14,312,052	810,701	3,518,783	143,890	1,669,989	5,334,662	4,634,472	
SHAWNEE HEIGHTS	D0450	3,430.0	3,220.48	6.0	10,802,771	11,709,025	906,234	4,199,139	0	1,188,096	5,387,235	5,713,917	
TOPEKA PUBLIC S	D0501	14,381.0	3,597.95	4.9	51,756,917	54,318,743	2,561,796	6,191,170	0	8,841,252	15,032,422	16,812,743	
SHERIDAN	090												
HOXIE COMMUNITY	D0412	510.0	4,708.62	6.0	2,408,459	2,552,968	144,509	931,903	0	171,896	1,103,799	1,258,877	
SHERMAN	091												
GOODLAND	D0352	1,142.0	4,277.73	3.6	5,020,340	5,199,732	179,412	1,613,163	0	377,842	1,991,005	2,202,455	
SMITH	092												
SMITH CENTER	D0237	615.0	4,619.70	6.0	2,852,662	3,023,823	171,161	1,180,955	0	196,824	1,377,779	1,656,351	
WEST SMITH COUN	D0238	212.0	5,596.57	2.0	1,108,120	1,210,202	102,062	541,320	0	48,306	389,626	746,974	
STAFFORD	093												
STAFFORD	D0349	278.5	5,756.91	2.0	1,697,718	1,731,674	33,936	646,275	0	94,607	740,882	696,522	
ST JOHN-HUDSON	D0350	445.0	4,976.86	5.9	2,192,305	2,346,387	154,062	774,191	0	134,198	908,389	789,478	
MACKSVILLE	D0351	289.5	5,779.46	2.0	1,731,054	1,763,675	34,621	180,091	0	100,560	290,651	0	
STANTON	094												
STANTON COUNTY	D0452	510.0	4,878.41	6.0	2,563,607	2,717,418	153,811	0	0	207,759	207,759	0	
STEVENS	095												
MOSCOW PUBLIC S	D0209	150.0	9,659.05	2.0	1,342,608	1,477,835	135,227	246	0	44,467	44,713	0	
HUGOTON PUBLIC	D0210	940.0	4,988.59	2.0	4,676,802	4,783,058	106,256	0	0	370,099	370,099	0	
SUMNER	096												
WELLINGTON	D0353	1,940.0	3,390.55	4.6	6,589,499	6,891,762	302,463	2,786,002	0	666,501	3,452,503	3,921,046	
CONWAY SPRINGS	D0356	480.3	4,954.93	5.7	2,330,797	2,516,013	185,216	1,159,509	0	144,653	1,304,162	1,658,104	
BELLE PLAINE	D0357	720.0	4,432.71	6.0	3,195,986	3,387,741	191,735	2,018,486	0	221,693	2,240,179	2,492,711	
OXFORD	D0358	435.0	4,055.24	6.0	1,762,000	1,869,849	107,869	1,019,454	0	110,840	1,130,294	1,270,676	
ARGONIA PUBLIC	D0359	221.0	5,199.99	2.3	1,146,598	1,175,565	28,967	380,111	0	69,046	449,157	579,810	
CALDWELL	D0360	320.0	5,217.09	2.0	1,656,426	1,702,858	46,432	673,991	0	96,583	770,574	996,165	
SOUTH HAVEN	D0509	223.5	4,641.54	6.0	1,037,385	1,099,627	62,242	496,794	0	48,991	545,785	791,019	

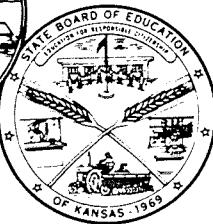
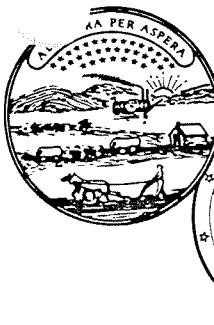
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45-15

COUNTY NAME	DISTRICT NAME	GENERAL FUND BUDGET						1990-91						ESTIMATED 1991-92						TAX RATE		
		EST ENROLL	X	EST. 9-20-91	1990-91 INCL	EST. 1990-91	DIFF (5 - 4)	BASIC AID	ADDITIONAL AID	STATE INCOME	TOTAL STATE	ESTATE AID	BASIC AID	ADDITIONAL AID	STATE INCOME	TOTAL STATE	DIFF (14 - 10)	MILLI EQUIV	ESTI 1990	ESTI 1991		
THOMAS BREWSTER	097 D0314	149.0	5,875.41	2.0	896,000	913,920	17,920	71,053	0	44,802	115,857	224,576	0	48,156	272,732	156,875	14.27	61.48	43.85			
COLBY PUBLIC SC	D0315	1,247.0	4,131.53	5.4	5,116,897	5,431,994	315,097	1,732,479	0	410,508	2,342,987	2,853,911	0	441,237	3,295,148	952,161	24.47	41.97	30.00			
GOLDEN PLAINS	D0316	141.5	6,659.45	2.0	970,612	990,023	19,413	212,363	0	47,593	259,938	309,966	0	51,153	361,121	101,163	11.09	50.61	38.14			
TREGO WAKEENEY	098 D0208	630.0	4,526.06	6.0	2,822,000	3,022,501	200,501	1,317,426	0	161,208	1,478,634	1,612,489	0	173,275	1,785,764	307,130	12.66	41.50	36.01			
WABAUNSEE ALMA	099 D0329	534.7	4,634.75	6.0	2,477,736	2,626,896	149,160	1,069,514	0	235,497	1,325,211	1,506,244	0	233,340	1,759,584	434,373	27.03	60.16	35.88			
WABAUNSEE EAST	D0330	884.0	5,131.27	2.0	2,929,929	3,056,598	127,669	1,610,602	0	143,363	1,753,967	2,018,460	0	154,096	2,172,556	418,589	28.86	64.52	37.07			
WALLACE WALLACE COUNTY	100 D0241	289.0	4,760.92	6.0	1,378,286	1,460,985	82,699	454,835	0	80,952	535,787	668,837	0	87,012	735,849	220,062	15.40	59.05	46.03			
WEBKAN	D0242	106.0	6,687.91	2.0	708,918	723,097	14,179	177,321	0	18,658	196,179	154,064	0	20,270	174,334	-21,843	-2.52	63.05	68.97			
WASHINGTON NORTH CENTRAL	101 D0221	180.0	6,179.49	2.0	1,103,039	1,134,554	31,515	484,968	0	40,344	525,312	598,849	0	43,364	642,213	116,901	14.17	47.18	32.95			
WASHINGTON SCHO	D0222	410.0	4,971.03	6.0	2,102,745	2,228,910	126,165	1,314,244	0	105,022	1,419,266	1,539,018	0	112,884	1,671,902	252,636	25.96	52.93	35.77			
BARNES	D0223	385.0	5,213.41	2.0	2,048,870	2,090,485	41,613	687,607	0	140,133	827,740	945,402	0	150,622	1,096,024	268,284	15.18	57.56	39.65			
REPUBLICAN VAL	D0224	385.0	5,301.79	2.0	2,073,000	2,114,462	41,462	1,016,857	0	91,212	1,108,069	1,173,661	0	98,039	1,271,700	163,631	10.48	45.14	34.30			
WICHITA LEOJI	102 D0467	576.0	4,915.34	4.1	2,831,234	2,947,461	116,227	398,100	0	288,558	686,658	1,192,404	0	310,157	1,502,561	815,903	30.53	69.41	32.92			
WILBON ALTONA-MIDWAY	103 D0387	373.5	5,246.29	2.0	1,985,720	2,025,437	39,717	1,283,705	0	70,203	1,353,908	1,418,066	0	75,458	1,493,524	139,416	13.83	32.48	30.00			
NEODESHA	D0461	705.0	4,909.91	2.0	3,503,221	3,573,286	70,045	2,352,307	0	161,351	2,513,458	2,648,111	0	173,429	2,821,540	307,882	22.28	27.54	30.00			
FREDONIA	D0484	879.0	4,724.29	2.0	4,053,440	4,235,708	182,268	2,128,103	45,014	228,957	2,402,074	2,675,782	0	246,093	2,921,877	519,803	22.50	54.78	34.87			
WOODSON WOODSON	104 D0366	575.0	4,023.20	6.0	2,291,212	2,452,139	160,927	1,193,604	0	133,343	1,326,947	1,445,090	0	143,324	1,586,414	261,467	13.38	38.88	32.33			
WYANDOTTE TURNER-KANSAS C	105 D0202	3,830.0	3,524.27	2.0	13,552,218	13,823,290	271,072	7,497,056	0	666,866	8,163,944	8,097,396	0	716,805	8,814,201	650,257	8.06	57.56	51.11			
PIPER-KANSAS CI	D0203	1,086.0	4,256.82	6.0	4,622,910	4,900,282	277,372	2,810,884	163,192	250,774	3,224,850	2,833,642	0	269,545	3,103,187	-121,663	-3.79	43.84	61.90			
BONNER SPRINGS	D0204	2,100.0	3,608.39	2.0	7,432,931	7,729,176	298,245	2,972,406	0	765,529	3,737,735	3,865,379	0	822,832	4,688,211	950,276	20.76	75.47	35.70			
KANSAS CITY	D0500	21,063.5	3,701.98	2.0	78,398,271	79,966,709	1,568,438	38,150,385	0	7,182,132	45,332,537	49,487,067	0	7,719,773	57,204,860	11,874,323	29.01	41.53	30.00			
STATE TOTALS		420,990.5			1,736,207,567		543,374,849		189,700,006		761,962,268		203,900,001		230,226,743							
					1,644,912,919		89,294,648		2,360,671		735,635,526		0		763,862,269							



Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103

(913) 296-3201

January 29, 1991

TO: Senate Education Committee
FROM: State Department of Education
and Legislative Research Department
SUBJECT: State Aid Computer Printout

Attached is a computer printout (L9110) which estimates the amount of additional state aid (Column 15) under the recommendations of the Special Committee on School Finance excluding the 30 mill minimum levy and using the money proposed by the Governor for Fiscal Year 1992. The property taxes shown in Column 18 should be used very cautiously due to the following factors.

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

In addition, the cash balance in school districts could change considerably from the preceding year. This printout does not include any unused budget authority which could be used by school districts. If a school district utilizes unused budget authority, it will have the effect of increasing the mill rate in Column 18.

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

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

	Estimated Current Law 1990-91	Proposed Plan 1991-92		Current Law	Proposed Plan
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority plus 2% petition	\$ -----	\$ 1,736,208	Basic Budget Controls	3% - 9%	2% - 6% plus 4.4% inc. in 4th enr. cat. median budget per pupil
TOTAL	\$ 1,647,407	\$ 1,761,208	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
General State Aid Basic Additional Guarantee	\$ 543,370 1,484	\$ 761,962 0			
SUBTOTAL	\$ 544,854	\$ 761,962			
Special Provision for Appeals	1,066(e)				
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	14,958	Hold Harmless	N.A.	N.A.
TOTAL, General State Aid	\$ 545,920	\$ 776,920	Local Effort Rate	N.A.	4.734%
School District Ad Valorem Tax Reduction Fund	0	0	District Wealth	Two-year average of assessed val. and taxable income**	One-year assessed val. & 24% of taxable income
Income Tax Rebate	189,700	203,900	Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Same
TOTAL, General Aid, SDAVTR, & Rebate	\$ 735,620	\$ 980,820	P.L. 874	Percent of local revenue equalized to total local revenue	Same
Transportation Aid	47,615(d)	52,567(d)			
GRAND TOTAL Increase over 1990-91	\$ 783,235	\$ 1,033,387 250,152	Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
State Aid Ratio (b)	33.1%	44.1%	Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
State Aid and Income Tax Ratio (c)	44.7%	55.7%	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
Est. Property Tax Increase	\$ 47,996	\$ (190,831)	Enrollment Categories	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same
Est. KPERS Requirement	44,879	51,850	Minimum Levy	None	0 mills
Est. KPERS Increase over 1990-91		6,971	SDAVTR Fund	None	None

- 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

*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.

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

	<u>Actual 1990-91</u>	<u>Proposed Plan 1991-92</u>
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	2%-6% plus 4.4% inc. in 4th enr. category median budget per pupil
Est. General Fund Budget	1,647,407	1,761,208
Percent Budget Increase	4.9%	6.9%
General State Aid (including additional guarantee)	545,920	776,920
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate (a)	189,700	203,900
Ratio of General State Aid, SDAVTRF, and Income Tax Rebate to Budget	44.7%	55.7%
Minimum Tax Rate	0	0
Est. Property Tax Increase	47,996	(190,831)
Est. Property Tax Rate Increase	3.4 mills	(13.5 mills)
Est. Percent Increase in Teacher Salaries (b)	4.4%	6.4%

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

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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 - 1.12625
(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 | \$ 3,413 |
| 10,000 and over (use 10,000 and over category median) | \$ 3,702 |
- 4 - 1990-91 estimated general fund budget
- 5 - 1991-92 estimated general fund budget utilizing budget controls of 1% - 3% plus 4.4% for 4th enrollment category not to exceed median of the 5th enrollment category
- 6 - Difference (Column 5 - 4)
- 7 - 1990-91 estimated general (basic) state aid
- 8 - 1990-91 estimated additional guarantee (grandfather clause)
- 9 - 1990-91 estimated income tax rebate
- 10 - 1990-91 estimated total state aid (Columns 7 + 8 + 9)
- 11 - 1991-92 estimated general (basic) state aid
- 12 - 1991-92 estimated school district ad valorem tax reduction (Distribution is based upon the ratio of local property tax levy to the state total multiplied by \$70,000,000 for each unified school district)
- 13 - 1991-92 estimated income tax rebate
- 14 - 1991-92 estimated total state aid (Columns 11 + 12 + 13)
- 15 - Difference (Column 14 - 10)
- 16 - 1991-92 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
- 17 - 1990-91 general fund mill rate
- 18 - ESTIMATED 1991-92 General fund mill rate

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COUNTY NAME DISTRICT NAME	#	EST ENROLL 9-20-91	X 1990-91 INCL	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE			
				EST. 1990-91	DIFF. (5 - 4)	BASIC ADDITIONAL AID/INCOME	STATE AID	TOTAL STATE	EST. 1990-91	DIFF. (14 - 10)	STATE AID	TOTAL STATE	EST. 1990-91	DIFF. MILLI	ESTI 1991				
						AID GUARANTEE	AID	STATE	AID	STATE	AID	STATE	AID	HILL	ESTI 1990				
ALLEN	001																		
MARSHALL VALLEY	D0256	335.0	4,598.23	6.0	1,586,386	1,681,571	95,183	817,492	0	122,413	939,905	961,569	0	131,576	1,093,145	153,240	13.16	45.27	38.85
IOLA	D0257	1,820.0	3,250.99	6.0	5,918,426	6,273,534	355,108	3,288,333	0	450,711	3,739,044	4,227,774	0	484,449	4,712,223	973,179	35.38	64.79	34.03
HUMBOLDT	D0258	603.0	4,685.54	6.0	2,827,723	2,997,365	169,660	1,598,936	0	152,663	1,751,599	2,019,175	0	164,090	2,183,263	431,666	28.09	42.91	19.90
ANDERSON	002																		
GARNETT	D0365	940.0	4,173.51	6.0	4,166,000	4,415,957	249,957	1,825,815	0	343,291	2,169,106	2,314,313	0	368,988	2,683,301	514,195	16.76	49.31	37.79
CREST	D0479	305.0	4,950.82	6.0	1,310,000	1,600,600	90,600	981,711	0	56,325	1,038,036	1,085,732	0	60,541	1,146,273	108,237	12.77	44.43	42.42
ATCHISON	003																		
ATCHISON CO COM	D0377	745.0	5,249.10	2.0	3,928,950	4,007,829	78,579	1,903,764	0	184,471	2,068,235	2,514,031	0	198,280	2,712,311	624,076	32.11	63.78	24.66
ATCHISON PUBLIC	D0409	1,685.0	3,349.32	6.0	5,980,249	6,339,442	359,193	2,334,964	0	711,849	3,046,813	3,440,220	0	765,134	4,205,354	1,158,541	33.08	64.23	32.80
BARBER	004																		
BARBER COUNTY N	D0254	785.0	4,329.00	6.0	3,378,788	3,602,161	223,373	1,200,391	0	236,739	1,437,130	1,412,417	0	254,461	1,666,878	229,748	5.98	42.01	42.21
SOUTH BARBER	D0255	318.0	5,372.34	2.0	1,641,249	1,742,573	101,324	366,982	0	98,547	465,529	483,066	0	105,924	588,990	123,461	5.81	48.27	47.17
BARTON	005																		
CLAFLIN	D0354	299.0	5,631.98	2.0	1,498,107	1,717,641	219,534	528,171	0	87,329	615,500	772,109	0	93,966	865,973	230,475	17.02	49.32	47.72
ELLIMWOOD PUBLIC	D0355	559.0	5,079.07	2.0	2,766,572	2,895,963	129,411	1,362,457	0	165,999	1,528,456	1,568,038	0	178,425	1,746,463	218,007	10.73	41.60	35.93
GREAT BEND	D0428	3,305.7	3,230.98	6.0	10,703,262	11,345,467	642,205	3,206,743	0	1,346,507	4,553,250	4,644,368	0	1,447,300	6,091,668	1,538,418	17.14	48.57	34.93
HDISINGTON	D0431	750.0	4,344.17	6.0	3,265,943	3,461,904	193,959	1,657,724	0	232,765	1,790,489	1,938,032	0	250,168	2,208,220	417,731	17.19	43.54	31.33
BOURBON	006																		
FT SCOTT	D0234	2,020.0	3,232.23	6.0	6,542,349	6,934,890	392,541	2,752,822	0	702,402	3,455,224	3,785,145	0	754,980	4,540,125	1,084,901	27.01	57.57	33.98
UNIONTOWN	D0235	485.0	4,618.42	6.0	2,223,769	2,374,332	150,563	1,434,148	0	83,719	1,517,867	1,722,202	0	89,986	1,812,188	294,321	27.14	33.15	15.79
BROWN	007																		
HIAWATHA	D0415	1,218.0	4,138.40	6.0	4,939,877	5,343,001	383,124	2,307,818	0	338,569	2,646,387	3,161,377	0	363,913	3,525,290	878,903	28.68	61.29	39.62
BROWN COUNTY	D0430	660.0	4,505.60	6.0	2,970,090	3,152,120	182,030	1,894,175	0	134,887	2,029,062	2,225,284	0	144,984	2,370,268	341,206	24.97	58.58	43.36
BUTLER	008																		
LEON	D0205	760.0	3,888.95	6.0	2,903,100	3,132,940	229,840	1,661,374	0	161,556	1,822,930	2,129,673	0	173,450	2,303,343	480,413	27.91	44.25	24.97
REMINGTON-WHITE	D0206	500.0	5,208.39	2.0	2,952,113	2,656,280	104,167	974,974	0	178,370	1,153,344	1,396,641	0	191,721	1,588,362	435,018	23.54	67.15	42.41
CIRCLE	D0375	1,260.0	4,149.79	4.1	5,264,009	5,531,635	267,626	2,126,843	0	380,946	2,507,789	2,527,772	0	409,462	2,937,234	429,445	8.78	42.97	38.69
ANDOVER	D0385	1,675.0	3,641.95	6.0	6,043,819	6,466,287	422,468	1,923,297	0	624,322	2,547,619	3,155,524	0	671,055	3,826,579	1,278,960	31.59	63.34	34.39
ROSE HILL PUBLIC	D0394	1,494.5	4,026.61	2.9	5,729,873	6,193,372	463,499	3,458,154	0	393,855	3,852,009	4,488,052	0	423,337	4,911,389	1,059,380	56.33	80.68	38.27
DOUGLASS PUBLIC	D0396	760.0	4,502.22	6.0	3,342,897	3,626,986	284,089	2,220,911	0	202,110	2,423,024	2,759,811	0	217,239	2,977,050	554,029	30.04	43.32	11.30
AUGUSTA	D0402	1,782.0	3,219.55	6.0	6,226,604	6,764,011	537,407	2,235,155	0	803,850	3,039,005	3,731,275	0	864,022	4,595,297	1,536,292	46.05	70.61	29.40
EL DORADO	D0490	2,100.0	3,232.10	6.0	6,808,428	7,216,932	408,504	2,057,187	0	921,192	2,978,379	3,032,313	0	990,148	4,022,461	1,044,082	19.79	56.13	39.61
FLINTHILLS	D0492	225.0	5,663.15	2.0	1,294,029	1,319,910	25,881	474,999	0	49,651	524,650	639,753	0	53,368	693,121	168,471	15.31	52.28	34.26
CHASE	009																		
CHASE COUNTY	D0284	561.0	4,032.70	6.0	2,306,703	2,445,106	138,403	993,168	0	144,276	1,137,444	1,298,232	0	155,075	1,451,307	313,863	13.85	43.74	33.36

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
		I-BUDGET PER-1 GENERAL FUND BUDGET						1990-91						ESTIMATED 1991-92						I-TAX RATE-I
COUNTY NAME	DISTRICT NAME	EST ENROLL	X	EST. 9-20-91	1990-91 INC1	EST. 1990-91	DIFF 1991-92	BASIC ADDITIONAL AID/INCOME	STATE AID/INCOME	TOTAL STATE AID	BASIC ADDITIONAL AID/INCOME	STATE AID	TOTAL STATE AID	DIFF (14 - 10)	HILL EQUIVI	1990 1991	EDUC	1/29/91		
CHAUTAUQUA	010																			
CEDAR VALE	D0285	197.5	4,290.27	6.0	830,167	898,169	68,002	390,179	0	81,290	441,469	502,170	0	55,129	557,299	115,830	14.38	37.04	29.41	
CHAUTAUQUA COUK	D0286	480.0	4,971.99	5.1	2,403,935	2,525,504	121,549	1,424,145	0	102,752	1,526,897	1,699,911	0	110,444	1,810,355	289,458	21.60	26.47	9.93	
CHEROKEE	011																			
RIVERTON	D0404	698.0	4,537.04	6.0	3,169,125	3,359,268	190,143	2,290,951	0	87,684	2,378,635	2,413,066	0	94,247	2,507,333	128,698	7.97	31.96	38.33	
COLUMBUS	D0493	1,290.0	3,964.98	6.0	5,122,752	5,430,121	307,369	2,649,342	0	301,018	2,750,360	3,223,854	0	323,550	3,347,404	397,044	18.09	53.32	41.94	
GALENA	D0499	730.0	4,588.06	6.0	3,349,743	3,550,725	200,982	2,586,372	0	145,504	2,731,876	3,030,428	0	156,393	3,186,823	454,947	77.98	47.33	0.00	
BAXTER SPRINGS	D0508	835.0	4,641.00	3.1	4,007,500	4,133,436	125,936	2,627,112	0	248,006	2,875,120	3,145,310	0	266,573	3,411,883	536,763	42.10	40.82	0.00	
CHEYENNE	012																			
CHEYLIN	D0103	228.0	6,140.77	2.0	1,397,020	1,424,967	27,942	4,752	0	84,520	89,272	211,052	0	90,847	301,899	212,627	11.66	61.41	47.27	
ST FRANCIS COMM	D0297	425.0	4,818.46	6.0	2,030,980	2,170,717	139,737	768,187	0	123,897	892,084	1,079,845	0	133,171	1,213,016	320,932	18.40	48.33	34.41	
CLARK	013																			
MINNEOLA	D0219	185.0	5,398.17	2.0	1,058,775	1,079,950	21,175	247,168	0	71,048	338,216	293,043	0	76,367	349,410	31,194	2.46	44.63	43.55	
ASHLAND	D0220	266.0	5,303.20	2.0	1,442,470	1,471,319	28,849	6,009	0	108,778	114,787	68,687	0	116,921	185,608	70,821	2.84	48.24	45.89	
CLAY	014																			
CLAY CENTER	D0379	1,608.9	3,442.10	6.0	5,537,992	5,870,281	332,289	2,403,824	0	457,179	8,861,003	3,405,795	0	491,401	3,897,196	1,036,193	29.04	51.09	24.09	
CLOUD	015																			
CONCORDIA	D0333	1,332.0	3,975.75	6.0	5,296,704	5,613,448	317,744	2,354,427	0	432,222	2,986,649	3,456,716	0	464,576	3,921,292	934,643	32.26	65.91	36.83	
SOUTHERN CLOUD	D0334	253.0	5,305.02	2.0	1,371,347	1,398,775	27,428	605,466	0	75,819	681,285	702,057	0	81,494	783,351	102,266	9.78	38.60	28.66	
COFFEY	016																			
LEBO-WAVERLY	D0243	495.0	4,508.86	6.0	2,281,482	2,418,371	136,889	1,397,490	0	140,986	1,538,478	1,634,384	0	151,542	1,782,926	244,448	19.36	46.67	35.55	
BURLINGTON	D0244	869.3	4,845.78	2.0	4,207,590	4,395,543	187,953	0	0	233,023	233,023	0	0	250,466	250,466	17,443	0.03	7.31	7.80	
LEROUY-GRIDLEY	D0245	340.0	4,690.12	6.0	1,641,543	1,740,036	98,493	876,117	0	108,553	984,672	943,733	0	116,681	1,060,414	75,742	5.31	41.71	44.43	
COMANCHE	017																			
COMANCHE COUNTY	D0300	430.0	5,471.94	2.0	2,361,142	2,408,365	47,223	593,586	0	134,006	727,592	530,938	0	144,037	674,975	-52,617	-1.71	47.32	51.92	
COWLEY	018																			
CENTRAL	D0462	470.0	4,903.62	6.0	1,775,600	2,442,985	667,385	927,373	0	86,038	1,013,411	1,742,919	0	92,478	1,835,397	821,986	74.03	48.76	35.09	
UDALL	D0463	395.0	4,575.62	6.0	1,768,477	1,915,813	147,336	1,043,103	0	127,342	1,170,445	1,264,536	0	136,874	1,401,410	230,965	23.16	74.26	63.68	
WINFIELD	D0465	2,440.0	3,289.54	5.8	7,880,433	8,494,274	613,841	2,864,310	0	928,922	3,793,232	4,250,198	0	998,456	5,248,654	1,455,422	27.07	66.99	45.79	
ARKANSAS CITY	D0470	3,040.0	3,433.78	2.0	10,318,164	10,647,478	329,314	4,339,666	0	1,008,401	5,348,067	5,753,357	0	1,083,985	6,837,242	1,489,173	23.69	56.38	30.67	
DEXTER	D0471	150.0	4,520.64	2.0	965,054	997,658	32,604	473,676	0	36,060	509,736	593,344	0	38,760	632,104	122,368	21.45	44.20	22.59	
CRAWFORD	019																			
NORTHEAST	D0246	500.0	4,090.85	6.0	2,294,967	2,396,673	101,706	1,451,173	0	132,443	1,583,616	1,729,090	0	142,357	1,871,447	287,831	32.27	48.31	19.87	
CHEROKEE	D0247	780.0	4,684.60	4.0	3,698,488	3,846,333	147,845	2,303,588	0	190,722	2,484,310	2,657,891	0	194,250	2,852,141	367,831	22.52	54.69	36.46	
GIRARD	D0248	1,100.0	3,832.53	6.0	4,198,535	4,468,728	270,193	2,607,154	0	265,811	2,892,985	3,165,230	0	307,205	3,472,435	579,470	29.53	35.60	14.55	
FRONTENAC PUBLIC	D0249	485.0	4,495.12	6.0	2,164,400	2,310,943	146,543	1,325,319	0	137,476	1,462,795	1,653,103	0	147,767	1,800,870	338,075	39.00	40.11	10.47	
PITTSBURG	D0250	2,788.0	3,086.49	6.0	8,791,867	9,319,380	527,513	3,280,184	0	1,309,066	4,589,250	4,752,395	0	1,407,057	6,159,452	1,570,202	28.17	60.36	34.54	

COUNTY NAME	DISTRICT NAME	GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			TAX RATE									
		EST ENROLL	X	EST. 1990-91 INC1	EST. 1990-91	DIFF (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	STATE STATE1 AID1	BASIC ADDITIONAL AID GUARANTEE	STATE STATE1 AID1	TOTAL (14 - 10)	DIFF EQUIV1 1990 1991	HILL EBT1						
DECATUR	020																			
OBERLIN	D0294	610.0	4,524.71	6.0	2,705,779	2,925,676	219,897	977,305	0	176,812	1,154,117	1,529,558	0	190,047	1,719,605	565,488	24.65	47.93	27.61	
PRairie HEIGHTS	D0295	102.0	6,555.54	2.0	665,387	682,038	16,651	217,161	0	25,523	242,684	279,764	0	27,433	307,197	64,513	11.57	65.70	53.87	
DICKINSON	021																			
BOLDHORN	D0393	318.0	5,967.57	2.0	1,894,705	1,935,441	40,936	907,967	0	96,464	1,004,431	1,158,828	0	103,685	1,262,513	268,082	24.71	54.82	28.88	
ABELINE	D0435	1,380.0	3,838.55	6.0	5,278,000	5,615,027	337,027	2,449,423	0	493,911	2,943,334	3,303,749	0	530,883	3,834,632	691,298	29.07	61.68	37.04	
CHAPMAN	D0473	1,206.5	3,949.69	6.0	4,773,197	5,059,391	286,394	2,215,250	0	255,995	2,471,245	2,781,398	0	275,157	3,056,353	585,310	17.44	54.68	42.87	
RURAL VISTA	D0481	357.5	5,173.90	2.8	1,882,265	1,935,161	52,876	894,394	0	92,227	988,821	1,144,338	0	99,131	1,243,469	254,648	21.59	64.77	41.08	
HERINGTON	D0487	530.5	4,454.50	6.0	2,416,366	2,561,560	144,994	1,411,072	0	153,841	1,364,913	1,811,335	0	165,356	1,976,691	411,778	40.71	57.27	21.40	
DONIPHAN	022																			
WATHENA	D0406	510.0	4,793.00	6.0	2,442,990	2,591,096	148,106	1,679,497	0	112,158	1,791,655	2,041,680	0	120,654	2,162,234	370,579	53.62	30.25	0.00	
HIGHLAND	D0425	285.0	5,034.41	5.7	1,515,356	1,601,109	85,753	957,406	0	66,002	1,023,408	1,128,689	0	70,942	1,199,631	176,223	26.91	51.78	33.50	
TROY PUBLIC SCH	D0429	372.0	4,814.42	6.0	1,803,000	1,911,182	108,182	1,164,727	0	102,384	1,267,111	1,452,906	0	110,048	1,562,954	295,843	49.23	37.10	0.00	
MIDWAY SCHOOLS	D0433	190.0	5,718.89	2.0	1,103,746	1,125,821	22,075	399,618	0	56,090	455,708	591,668	0	60,288	651,956	196,248	25.96	55.94	23.80	
ELWOOD	D0486	230.0	5,611.86	2.0	1,271,087	1,316,543	45,456	786,536	0	35,999	822,535	885,885	0	38,693	924,578	102,043	14.12	44.53	34.07	
DOUGLAS	023																			
BALDWIN CITY	D0348	998.0	4,382.64	6.0	4,325,664	4,635,680	310,016	2,217,358	0	305,982	2,523,340	2,985,666	0	328,886	3,314,532	791,212	38.31	63.13	31.64	
EUDORA	D0491	830.0	4,729.02	2.5	3,835,236	4,023,135	187,899	2,363,986	0	235,344	2,599,330	2,964,573	0	252,961	3,217,534	618,204	55.43	52.00	0.00	
LAWRENCE	D0497	8,650.0	3,614.58	2.0	30,475,997	31,891,426	1,415,429	3,355,382	0	4,578,619	7,934,001	8,357,888	0	4,921,331	13,279,239	5,345,238	17.94	62.93	44.56	
EDWARDS	024																			
KINSLEY-OFFERLE	D0347	396.0	5,346.92	2.0	2,136,094	2,178,817	42,723	639,298	0	247,246	886,544	974,174	0	265,753	1,239,927	353,383	22.16	71.84	44.45	
LEWIS	D0502	187.0	5,504.86	2.0	1,018,399	1,049,998	31,599	203,290	0	72,651	275,941	250,726	0	78,089	326,815	52,874	3.89	46.51	44.42	
ELK	025																			
WEST ELK	D0282	460.0	5,121.68	2.7	2,315,000	2,419,402	104,402	1,180,315	0	121,319	1,301,634	1,433,093	0	130,400	1,563,493	261,857	16.71	23.72	10.13	
ELK VALLEY	D0283	180.0	4,822.07	6.0	952,358	1,009,500	57,142	662,261	0	30,549	692,810	707,467	0	32,836	740,303	47,493	9.79	46.17	49.98	
ELLIS	026																			
ELLIS	D0388	365.0	5,286.15	2.0	1,955,875	1,994,992	39,117	877,550	0	112,219	989,769	954,116	0	120,619	1,074,735	84,966	5.00	43.23	39.52	
VICTORIA	D0432	388.0	4,582.69	6.0	1,810,161	1,918,772	108,611	987,009	0	100,259	1,087,268	1,109,141	0	107,764	1,216,905	129,637	8.97	30.33	28.87	
HAYS	D0489	3,462.0	3,464.80	2.0	11,880,791	12,233,054	354,263	3,021,059	184,466	1,469,062	4,694,386	4,812,008	0	1,600,526	6,412,534	1,717,948	16.37	63.76	45.56	
ELLBORTH	027																			
ELLBORTH	D0327	775.0	4,785.27	2.2	3,691,835	3,791,711	99,876	1,921,696	0	215,284	2,136,980	2,442,760	0	231,399	2,674,159	537,179	29.53	68.99	35.60	
LORRAINE	D0328	492.0	5,630.06	2.0	2,850,900	2,925,757	74,857	189,522	0	157,038	346,560	727,143	0	168,793	895,936	549,376	16.40	64.14	44.41	
FINNEY	028																			
HOLCOMB	D0343	680.0	5,192.93	2.0	3,422,142	3,601,817	179,675	0	0	96,084	96,084	0	0	103,276	103,276	7,192	0.06	29.93	32.14	
GARDEN CITY	D0457	4,423.1	3,232.33	6.0	20,419,756	22,007,403	1,587,647	8,040,106	0	0	1,971,977	10,012,083	10,861,054	0	2,119,590	12,960,644	2,968,561	17.48	55.73	45.00
FORD	029																			
SPEARVILLE-WIND	D0381	265.0	4,841.17	6.0	1,273,228	1,359,885	86,657	657,152	0	0	68,725	725,877	847,976	0	73,870	921,846	195,969	23.13	50.88	33.64
DODGE CITY	D0443	4,150.0	3,203.32	6.0	13,298,600	14,096,501	797,901	4,167,383	0	0	1,538,852	5,706,433	5,669,118	0	1,654,043	7,323,161	1,616,726	13.56	54.05	44.78
BUCKLIN	D0459	320.0	4,030.63	6.0	1,324,063	1,403,506	79,443	632,771	0	0	106,937	739,708	692,054	0	114,942	606,996	67,298	4.44	37.85	39.32

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		—BUDGET PER—		GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				—TAX RATE—			
COUNTY NAME	DISTRICT NAME	EBT	ENROLL	%	EST.	DIFF	(5 - 4)	BASIC ADDITIONAL AID/	STATE AID/	TOTAL STATE	BASIC ADDITIONAL AID/	STATE AID/	TOTAL STATE	DIF	MILLI	ESTI			
		9-20-91	1990-91	INC	1990-91	1991-92	(5 - 4)	AID GUARANTEE	INCOME	AID	AID GUARANTEE	INCOME	AID	(14 - 10)	EQIVI	1990	1991		
FRANKLIN	030																		
WEST FRANKLIN	D0287	791.0	4,516.54	6.0	3,330,000	3,786,936	236,936	2,169,807	0	148,948	2,318,735	2,672,193	0	160,097	2,832,290	513,533	32.48	30.20	26.98
CENTRAL HEIGHTS	D0288	535.0	4,218.75	6.0	2,295,000	2,432,703	137,703	1,537,913	0	127,749	1,665,661	1,792,767	0	137,311	1,930,078	264,417	26.16	34.61	20.11
WELLEVILLE	D0289	750.0	4,617.60	6.0	3,405,482	3,670,995	265,513	1,941,730	0	243,972	2,185,702	2,491,293	0	262,234	2,753,527	567,825	39.53	61.97	34.63
OTTAWA	D0290	2,280.0	3,155.45	6.0	6,973,550	7,626,098	652,548	3,127,911	0	723,299	3,851,210	4,465,649	0	777,442	5,243,091	1,391,881	33.95	56.79	32.70
GEARY	031																		
JUNCTION CITY	D0475	6,732.0	3,249.39	6.0	22,345,402	23,686,106	1,340,704	13,153,209	0	1,008,011	14,163,220	14,517,905	0	1,083,466	15,601,371	1,438,151	17.78	43.11	44.77
GOVE	032																		
GRINNELL PUBLIC	D0291	154.8	7,118.87	2.0	1,021,558	1,121,863	100,305	285,316	0	47,400	332,716	495,953	0	50,948	546,903	214,187	26.22	66.61	48.18
GRAINFIELD	D0292	168.0	6,667.08	2.0	1,250,171	1,278,575	28,404	354,480	0	62,343	416,823	509,770	0	67,010	576,780	159,957	15.40	61.57	43.97
QUINTER PUBLIC	D0293	364.0	4,763.42	6.0	1,741,031	1,845,494	104,463	893,670	0	105,323	998,993	1,093,456	0	113,207	1,206,663	207,670	16.47	50.70	39.86
GRAHAM	033																		
WEST GRAHAM-MOR	D0280	111.5	8,588.12	2.0	974,752	994,246	19,494	246,490	0	33,220	279,710	196,633	0	35,706	232,339	-47,371	-6.24	66.53	77.01
HILL CITY	D0281	522.5	5,314.87	2.0	2,767,650	2,843,404	55,754	1,279,952	0	142,352	1,422,304	1,457,503	0	153,008	1,610,511	186,207	8.72	49.14	40.64
GRANT	034																		
ULYSSES	D0214	1,680.0	3,887.00	2.0	6,306,661	6,660,763	354,102	0	0	500,871	500,871	0	0	538,364	538,364	37,493	0.18	24.83	27.05
GRAY	035																		
CIMARRON-ENSIGN	D0102	565.0	5,001.43	2.6	2,818,305	2,899,286	80,981	1,137,473	0	180,907	1,318,380	1,498,874	0	194,449	1,693,323	374,943	17.28	45.09	26.29
MONTEZUMA	D0371	190.0	6,243.36	2.0	1,221,356	1,245,783	24,427	311,351	0	90,077	401,428	419,073	0	96,820	515,893	114,465	10.51	69.26	57.71
COPELAND	D0476	112.0	9,136.53	2.0	1,036,973	1,057,713	20,740	0	0	59,260	59,260	24,944	0	63,696	68,640	29,380	2.79	86.62	85.53
INGALLS	D0477	260.0	4,848.34	6.0	1,260,569	1,336,202	75,633	531,977	0	57,931	589,908	687,590	0	62,267	749,857	159,949	13.34	50.10	40.77
GREELEY	036																		
GREELEY COUNTY	D0200	353.5	4,770.38	6.0	1,750,731	1,855,772	105,041	137,692	0	122,782	260,474	409,806	0	131,973	541,779	281,305	10.85	43.46	34.23
GREENWOOD	037																		
MADISON-VIRGIL	D0386	280.0	5,627.40	2.0	1,606,622	1,638,756	32,134	834,826	0	80,693	917,519	965,107	0	86,733	1,051,840	134,321	13.33	51.37	37.27
EUREKA	D0389	760.0	5,049.70	2.0	3,810,002	3,914,524	104,522	1,908,040	0	226,436	2,134,476	2,321,787	0	243,386	2,565,173	430,697	19.51	54.09	33.62
HAMILTON	D0390	110.5	6,412.90	2.0	708,625	722,798	14,173	273,260	0	23,332	296,592	286,351	0	25,079	311,430	14,838	2.22	49.42	49.41
HAMILTON	038																		
SYRACUSE	D0494	421.0	4,907.57	6.0	2,075,904	2,200,454	124,550	15,126	0	194,132	209,258	0	0	208,663	208,663	-395	-0.01	43.26	47.62
HARPER	039																		
ANTHONY-HARPER	D0361	1,060.0	4,207.87	6.0	4,447,715	4,727,960	280,245	1,586,344	0	355,901	1,942,245	2,252,559	0	382,542	2,635,101	692,856	17.69	54.58	40.32
ATTICA	D0511	220.0	5,117.83	3.7	1,148,953	1,194,183	45,230	544,674	0	61,609	606,283	576,711	0	66,221	642,932	36,649	3.33	49.82	51.18
HARVEY	040																		
BURTON	D0369	285.0	5,446.19	2.0	1,519,486	1,583,206	63,720	794,112	0	77,551	871,663	948,776	0	83,356	1,032,132	160,469	16.74	50.22	36.55
NEWTON	D0373	3,260.0	3,303.47	5.4	10,630,251	11,348,908	718,657	3,795,567	0	1,319,798	5,115,365	6,038,110	0	1,418,591	7,456,701	2,341,336	38.19	77.26	40.85
BEDNICK PUBLIC	D0439	416.0	5,357.00	2.0	2,165,657	2,273,082	87,425	1,317,727	0	156,695	1,474,422	1,663,986	0	168,424	1,832,410	357,988	55.32	51.39	0.00
HALSTEAD	D0440	750.0	4,855.41	2.0	3,639,131	3,714,390	75,259	1,903,809	0	215,658	2,121,667	2,384,167	0	232,016	2,616,183	494,516	27.14	63.21	31.11
HESSTON	D0460	760.0	4,680.89	5.0	3,527,987	3,733,865	205,878	1,810,610	0	268,806	2,079,416	2,292,026	0	288,928	2,580,954	501,538	24.95	58.83	38.93

COUNTY NAME	DISTRICT NAME	I-BUDGET PER-			GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			I-TAX RATE-I					
		EBT ENROLL	9-20-91 1990-91	INC1	EST. 1990-91	DIFF (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE	STATE AID	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE	DIFF (14 - 10)	HILLI EQUIV1	1990 1991	EST1		
HASKELL	041																		
BUBLETTE	D0374	500.0	4,940.50	5.9	2,356,617	2,615,425	259,808	175,761	0	200,197	375,978	0	0	215,183	-160,795	-3.16	37.00	48.95	
BATANTA	D0507	370.0	4,094.85	2.0	2,282,522	2,328,173	45,651	0	0	144,868	144,868	0	0	155,712	10,844	0.12	21.09	21.63	
HODGEMAN	042																		
JETMORE	D0227	265.0	5,259.63	2.0	1,388,543	1,421,677	33,134	354,745	0	83,380	440,125	514,153	0	89,621	603,774	163,649	10.91	58.59	46.50
HANSTON	D0228	146.0	6,602.14	2.0	977,117	996,659	19,542	342,917	0	32,652	375,769	364,797	0	35,312	400,109	24,340	2.65	54.84	54.23
JACKSON	043																		
NORTH JACKSON	D0335	430.0	5,138.66	2.5	2,200,167	2,274,206	74,039	1,434,606	0	88,441	1,523,047	1,730,596	0	95,061	1,825,649	302,602	40.29	42.35	0.44
HOLTON	D0336	990.0	4,402.54	6.0	4,218,514	4,620,023	401,509	2,426,672	0	276,972	2,703,644	3,294,976	0	297,705	3,572,681	889,037	57.93	64.73	22.42
MAYETTA	D0337	773.5	4,633.22	5.5	3,583,797	3,782,601	198,804	2,290,705	0	174,395	2,465,100	2,877,882	0	187,449	3,065,331	600,231	61.99	43.48	0.00
JEFFERSON	044																		
VALLEY FALLS	D0338	486.0	4,260.53	6.0	2,074,880	2,199,370	124,490	1,384,838	0	118,474	1,503,312	1,695,658	0	127,342	1,823,000	319,688	44.37	39.49	2.88
JEFFERSON COUNT	D0339	425.0	5,123.27	2.9	2,268,072	2,333,140	65,068	1,441,679	0	100,760	1,542,439	1,703,091	0	108,302	1,811,393	268,954	32.42	43.23	9.31
JEFFERSON WEST	D0340	720.0	4,904.20	2.0	3,491,787	3,601,642	109,855	1,956,614	0	267,688	2,224,302	2,443,091	0	287,726	2,730,817	506,515	39.71	56.47	13.28
OSKALOOSA PUBLI	D0341	575.0	4,611.54	6.0	2,607,826	2,810,732	202,906	1,539,942	0	158,884	1,698,826	1,998,603	0	170,777	2,169,380	470,854	46.33	59.98	24.70
MCLOUTH	D0342	525.0	4,783.97	6.0	2,490,054	2,662,280	172,226	1,511,054	0	141,341	1,652,395	1,865,940	0	151,921	2,037,861	385,466	36.35	48.99	22.13
PERRY PUBLIC SC	D0343	937.0	4,299.84	6.0	3,983,800	4,270,687	286,887	2,140,292	0	287,253	2,427,545	2,732,466	0	308,756	3,041,222	613,677	32.01	58.68	35.94
JEWELL	045																		
WHITE ROCK	D0104	162.0	8,254.75	2.0	1,415,689	1,444,004	28,315	353,363	0	56,686	410,049	426,752	0	60,929	487,681	77,632	7.35	68.28	61.88
HANKATO	D0278	280.0	5,269.39	2.0	1,504,411	1,534,500	30,069	682,418	0	78,626	961,044	991,827	0	84,512	1,076,339	115,295	15.71	69.29	53.18
JEWELL	D0279	200.0	5,860.00	2.0	1,183,720	1,207,394	23,674	515,946	0	78,339	594,285	623,386	0	84,203	707,589	113,304	13.56	55.57	40.60
JOHNSON	046																		
SOUTHEAST JOHNS	D0229	9,700.0	4,709.72	2.0	42,500,000	46,597,927	4,097,927	3,844,547	221,517	4,413,131	8,479,195	1,754,829	0	4,743,476	6,498,305	-1,980,890	-3.73	58.64	75.23
SPRING HILL	D0230	1,240.0	4,028.54	6.0	5,031,677	5,380,540	348,843	2,477,128	0	413,617	2,892,745	3,496,409	0	444,579	3,940,788	1,048,243	44.87	60.13	37.27
GARDNER-EDGERTO	D0231	1,622.5	3,881.09	2.0	6,297,069	6,423,007	125,938	2,114,896	0	680,343	2,795,239	2,295,937	0	731,271	3,027,208	231,969	3.78	63.03	60.54
DEBOTO	D0232	1,760.0	3,714.15	2.1	6,419,342	6,676,135	256,613	2,361,301	0	463,675	3,024,976	3,383,684	0	498,384	3,882,048	857,092	19.10	62.04	43.62
OLATHE	D0233	15,073.5	4,149.03	2.0	58,890,000	63,791,504	4,901,504	19,223,463	0	5,969,504	25,192,967	29,433,308	0	6,416,352	35,849,660	10,656,673	24.53	67.04	49.28
SHAMNEE MISSION	D0512	30,223.7	4,065.66	2.0	119,117,818	123,336,777	6,218,939	0	0	39,830,176	39,830,176	0	0	42,811,665	42,811,665	2,981,489	2.02	39.79	42.62
KEARNY	047																		
LAKIN	D0215	670.0	5,156.55	2.0	3,361,042	3,523,986	162,944	0	0	224,782	224,782	0	0	241,608	241,608	16,826	0.12	20.67	22.15
DEERFIELD	D0216	268.0	5,048.65	5.4	1,401,000	1,476,106	75,106	9,879	0	51,970	61,849	0	0	53,860	53,860	-5,989	-0.11	22.33	24.61
KINGMAN	048																		
KINGMAN	D0331	1,065.5	4,365.25	4.0	4,707,925	4,928,018	220,093	1,287,169	0	387,808	1,674,977	1,743,536	0	416,838	2,160,394	485,417	9.34	50.60	43.69
CUNNINGHAM	D0332	321.0	6,456.23	2.0	1,992,364	2,114,552	122,168	228,537	0	81,665	310,202	297,462	0	87,778	385,240	75,038	2.73	47.35	50.13
KIOWA	049																		
GREENSBURG	D0422	387.0	4,833.68	6.0	1,880,302	1,993,119	112,817	728,410	0	145,442	873,852	797,620	0	154,329	953,749	80,097	3.87	38.48	41.06
MULLINVILLE	D0424	95,010,544.18	2.0	948,976	1,021,731	72,755	47,278	220	29,500	76,998	0	0	31,708	31,708	-45,290	-3.60	67.79	81.44	
HAVILAND PUBLIC	D0474	169.5	6,726.55	2.0	1,204,053	1,228,133	24,060	400,027	0	47,637	447,864	320,460	0	51,418	371,878	-75,986	-5.98	61.20	72.33

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COUNTY NAME	DISTRICT NAME	GENERAL FUND BUDGET			ESTIMATED 1991-92						TAX RATE								
		EST ENROLL	X 1990-91	(1) (2) (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17) (18)	
		EST. 1990-91	INC 1990-91	EST. 1990-91	DIFF (5 - 4)	BASIC ADDITIONAL AID/ GUARANTEE	STATE AID/ INCOME	TOTAL STATE	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE	STATE AID (14 - 10)	HILL DIFF EQUIV 1990	HILL 1990	EBSI 1991				
LABELLE	050																		
PARSONS	D0503	1,825.0	3,439.85	6.0	4,367,171	6,749,190	382,019	2,674,411	0	765,928	3,640,539	4,072,623	0	823,262	4,895,887	1,253,348	41.73	75.27	35.27
OSWEGO	D0504	469.5	5,049.77	3.8	2,370,869	2,459,926	89,057	1,591,690	0	117,062	1,708,772	1,797,970	0	125,846	1,923,816	215,044	22.22	40.64	23.03
CHETOPA	D0505	296.0	5,279.24	2.0	1,626,006	1,658,525	32,519	1,139,214	0	57,180	1,196,394	1,276,570	0	61,460	1,338,030	141,636	27.02	39.49	10.70
LABELLE COUNTY	D0506	1,610.0	3,644.38	6.0	5,867,446	6,219,494	352,048	3,320,743	0	350,538	3,671,281	4,276,647	0	376,777	4,653,424	982,143	33.68	50.07	18.81
LANE	051																		
HEALY PUBLIC SC	D0468	108.0	6,539.67	2.0	708,444	722,613	14,169	31,558	0	81,743	113,301	57,663	0	87,862	145,525	32,224	3.64	58.79	53.86
DIGHTON	D0482	377.0	4,980.21	6.0	1,947,263	2,095,771	148,508	601,609	0	132,263	733,872	900,561	0	142,164	1,042,725	308,853	15.62	43.73	32.82
LEAVENWORTH	052																		
EASTON	D0449	628.0	4,414.50	6.0	2,763,475	2,938,644	175,169	1,414,400	0	147,036	1,561,436	1,841,382	0	158,042	1,999,424	437,988	31.25	56.94	31.67
LEAVENWORTH	D0453	4,460.0	3,235.13	6.0	13,735,403	15,294,410	1,539,007	5,028,185	0	1,589,124	6,617,309	7,235,726	0	1,708,078	8,963,804	2,346,475	24.89	56.60	46.14
BASENOR-LINWOOD	D0458	1,280.0	4,199.88	3.5	5,230,953	5,565,466	334,513	2,266,361	0	427,465	2,693,826	3,227,697	0	457,463	3,687,160	993,334	38.86	61.09	25.90
TONGANXIE	D0464	1,415.0	4,115.98	2.5	5,583,328	5,971,993	388,665	2,760,426	0	407,921	3,168,347	3,957,782	0	438,456	4,396,238	1,227,891	48.39	69.65	24.48
LANSING	D0469	1,725.0	3,929.15	2.0	6,451,660	6,913,334	461,674	3,626,978	0	369,722	3,996,700	4,638,927	0	397,398	5,036,325	1,039,825	36.66	47.83	20.60
LINCOLN	053																		
LINCOLN	D0298	416.0	5,308.73	2.0	2,158,000	2,252,598	94,598	934,796	0	131,466	1,066,262	1,241,745	0	141,307	1,383,052	316,790	20.77	47.18	27.19
SYLVAN GROVE	D0299	218.5	4,819.19	6.0	995,162	1,090,631	95,469	449,634	0	51,981	501,615	607,109	0	53,872	662,981	161,366	18.03	46.46	37.08
LIAN	054																		
PLEASANTON	D0344	408.0	5,294.84	2.0	2,226,482	2,271,011	44,529	1,554,393	0	82,077	1,636,470	1,776,125	0	88,221	1,864,346	227,876	33.39	44.35	7.09
JAYHAWK	D0346	526.0	4,823.07	6.0	2,534,523	2,689,149	154,626	1,311,657	0	115,390	1,427,247	1,727,809	0	124,243	1,852,052	424,805	27.38	50.17	26.61
PRairie VIEW	D0362	815.0	4,983.02	2.0	3,965,986	4,059,254	93,268	25,771	0	207,648	233,419	0	0	223,192	223,192	-10,227	-0.09	32.93	34.28
LOGAN	055																		
DAKLEY	D0274	480.0	5,045.75	3.5	2,454,255	2,539,027	84,772	773,967	0	163,786	937,723	985,527	0	176,014	1,161,541	223,818	8.88	55.76	48.21
TRIPPLAINS	D0275	117.0	7,284.48	2.0	845,000	849,330	24,330	5,253	0	30,428	35,681	109,481	0	32,706	142,187	106,506	10.13	66.29	55.51
LYON	056																		
NORTH LYON COUN	D0251	725.0	4,269.87	6.0	3,070,035	3,281,394	211,359	1,757,815	0	157,845	1,915,660	2,171,847	0	169,661	2,341,508	425,848	23.61	49.15	33.46
SOUTHERN LYON C	D0252	533.5	4,502.24	6.0	2,462,726	2,651,052	188,326	1,344,903	0	144,929	1,489,832	1,726,138	0	155,778	1,861,916	392,084	27.66	53.61	34.56
EMPIORIA	D0253	4,660.0	3,149.16	6.0	14,717,304	15,600,323	883,019	6,063,612	34,653	1,850,423	7,968,690	8,614,038	0	1,988,937	10,602,973	2,634,285	29.67	64.37	37.24
MARION	057																		
CENTRE	D0397	297.0	5,468.17	2.0	1,684,744	1,718,437	33,693	768,240	0	76,057	844,297	900,892	0	81,751	982,643	138,346	10.88	32.72	21.32
PEABODY-BURNS	D0398	400.0	5,240.84	2.0	2,127,780	2,170,338	42,538	1,131,852	0	118,103	1,249,953	1,360,606	0	126,944	1,487,530	237,595	20.32	62.19	38.96
MARION	D0408	880.0	4,751.89	6.0	2,756,095	2,921,460	165,365	1,415,719	0	195,620	1,611,339	1,815,189	0	210,263	2,025,452	414,113	27.28	50.58	28.41
DURHAM-HILLSBOR	D0410	636.3	4,929.59	2.6	3,068,387	3,220,117	131,730	1,491,514	0	211,715	1,703,229	1,943,808	0	227,563	2,171,371	468,142	25.90	53.31	27.70
GOESBEL	D0411	262.5	5,058.52	5.2	1,317,745	1,396,316	78,571	762,587	0	60,436	823,023	948,343	0	64,959	1,013,302	190,279	28.59	60.66	38.12
MARSHALL	058																		
MARYVILLE	D0364	970.0	4,107.72	6.0	4,027,621	4,269,273	241,652	1,676,662	0	378,911	2,055,573	2,302,345	0	407,274	2,709,619	654,046	24.02	54.60	33.74
VERMILLION	D0380	620.0	4,632.50	6.0	2,879,898	3,057,623	177,723	1,577,633	0	141,704	1,719,337	1,975,512	0	152,311	2,147,823	428,486	25.62	48.85	28.71
AXTELL	D0488	331.0	5,196.84	2.4	1,795,307	1,867,074	71,567	889,385	0	78,375	967,760	1,161,425	0	84,242	1,245,667	277,907	25.98	62.79	36.27
VALLEY HEIGHTS	D0498	465.0	4,487.60	6.0	1,972,299	2,211,940	239,641	1,144,437	0	113,742	1,258,179	1,538,396	0	122,256	1,660,652	402,473	39.58	55.43	35.09

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At 6-10

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COUNTY NAME DISTRICT NAME	EST ENROLL 9-20-91	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE					
		EST. 1990-91		DIFF. (5 - 4)		STATE AID/ AID GUARANTEE		TOTAL STATE AID		STATE AID/ AID GUARANTEE		TOTAL STATE AID		DIFF. MILLI ESTI					
		INC1	1990-91	1991-92	(5 - 4)	BASIC INCOME	AID	STATE AID	STATE AID	BASIC INCOME	AID	STATE AID	STATE AID	(14 - 10)	EQUIV1 1990	1991			
MCPHERSON	059																		
LINDSBORG	D0400	826.0	4,461.51	6.0	3,640,589	3,906,319	265,730	1,523,254	0	275,591	1,798,845	2,102,217	0	296,221	2,398,438	399,593	21.67	59.00	42.82
MCPHERSON	D0418	2,505.0	3,370.62	3.3	8,253,318	8,720,556	465,238	1,626,712	11,403	1,074,765	2,712,882	3,204,259	0	1,155,217	4,359,476	1,646,594	21.34	68.02	46.84
CANTON-GALVA	D0419	400.0	5,054.81	8.0	2,067,419	2,171,365	103,946	968,213	0	144,462	1,112,675	1,181,366	0	155,275	1,336,641	223,966	15.39	36.69	25.62
MOUND RIDGE	D0423	465.0	4,786.57	6.0	2,163,528	2,359,298	195,770	788,423	0	219,369	1,007,792	1,188,409	0	235,790	1,424,199	416,407	24.48	59.25	41.92
INMAN	D0448	445.0	4,880.53	6.0	2,152,315	2,302,145	149,830	1,106,876	0	123,984	1,230,860	1,382,649	0	133,264	1,515,913	285,053	20.14	49.40	36.87
MEADE	060																		
FOWLER	D0225	161.0	6,533.72	2.0	989,858	1,072,967	83,109	160,480	0	61,182	221,662	314,705	0	65,762	380,467	158,803	14.39	62.00	53.01
MEADE	D0226	403.0	5,059.33	5.1	2,018,672	2,143,678	125,006	49,865	0	125,650	175,515	128,319	0	135,055	263,374	67,659	2.36	36.30	37.95
HIAWATHA	061																		
OSAWATOMIE	D0367	1,136.0	4,052.86	6.0	4,569,602	4,880,290	310,688	2,712,931	0	306,642	3,019,573	3,483,845	0	329,593	3,813,440	793,867	42.30	51.06	16.29
PAOLA	D0368	1,643.0	3,909.29	2.0	6,301,777	6,559,405	257,628	2,051,980	0	669,766	2,721,746	3,410,889	0	719,901	4,130,790	1,409,044	37.39	71.36	28.83
LOUISBURG	D0416	1,107.0	4,268.77	5.6	4,719,126	5,000,304	281,178	2,187,735	0	409,165	2,596,900	3,089,453	0	439,793	3,529,248	932,348	37.26	35.91	20.19
HITCHELL	062																		
WACONDA	D0272	560.0	4,673.06	6.0	2,616,915	2,773,926	157,011	1,166,446	0	142,489	1,308,933	1,561,294	0	153,153	1,714,449	405,514	26.25	58.71	36.98
BELOIT	D0273	810.0	4,523.15	6.0	3,664,200	3,884,057	219,857	1,541,563	0	296,698	1,838,261	2,235,390	0	318,907	2,554,497	716,236	29.76	52.08	23.82
MONTGOMERY	063																		
CANEY VALLEY	D0436	775.0	4,800.74	2.0	3,742,173	3,817,017	74,844	2,507,667	0	170,151	2,677,818	2,740,670	0	182,887	2,923,357	245,739	15.64	42.94	27.92
COFFEYVILLE	D0445	2,710.0	3,467.16	2.0	9,410,219	9,598,415	188,196	4,232,168	48,511	856,179	5,136,858	5,071,224	0	920,268	5,991,492	854,634	14.79	59.67	43.48
INDEPENDENCE	D0446	2,340.0	3,242.67	6.0	7,558,656	8,043,118	484,462	3,005,074	0	815,131	3,820,205	3,890,403	0	876,148	4,766,351	946,344	17.03	51.51	40.38
CHERRYVALE	D0447	646.0	4,795.67	5.0	3,098,000	3,253,708	155,708	2,240,644	0	137,164	2,377,808	2,501,608	0	147,432	2,649,040	271,232	25.91	27.52	13.23
MORRIS	064																		
MORRIS COUNTY	D0417	1,080.0	4,060.84	6.0	4,397,885	4,661,763	263,878	2,326,905	0	317,787	2,644,692	2,850,419	0	341,573	3,191,994	547,302	19.21	44.10	30.82
NORTON	065																		
ROLLA	D0217	210.0	7,626.94	2.0	1,571,149	1,633,691	62,542	0	0	77,778	77,778	0	0	83,600	83,600	5,822	0.08	20.13	21.32
ELKHART	D0218	583.0	5,104.84	2.0	2,868,920	3,035,646	166,726	632,193	0	203,291	835,484	577,250	0	218,508	795,758	-39,726	-0.93	41.86	48.88
NEBRAH	066																		
SARITA	D0441	1,022.0	4,383.56	5.0	4,480,000	4,706,065	226,065	2,329,744	0	349,890	2,679,634	2,998,283	0	376,081	3,374,364	694,730	29.44	56.83	29.43
NEBRAH VALLEY B	D0442	401.0	5,740.91	2.0	2,249,862	2,348,148	98,286	903,777	0	167,194	1,070,971	1,247,440	0	179,709	1,427,149	356,178	25.68	34.93	9.31
B & B	D0451	240.0	5,339.11	2.0	1,310,000	1,355,974	45,974	892,687	0	38,419	931,106	1,001,907	0	41,295	1,043,202	112,096	20.38	37.76	21.60
NEOSHO	067																		
ERIE-ST PAUL	D0101	1,105.0	4,299.82	5.2	4,704,000	4,996,865	292,865	2,724,802	0	266,537	2,991,339	3,430,604	0	286,488	3,717,092	725,753	34.12	51.11	23.69
CHANUTE PUBLIC	D0413	1,900.0	3,515.30	2.4	6,665,000	6,841,387	176,387	2,977,803	0	590,229	3,568,032	4,060,231	0	634,410	4,694,641	1,126,609	33.54	73.20	33.69
NESS	068																		
NEB TREB LA GO	D0301	88.0	8,856.59	2.0	779,380	794,967	15,587	55,351	0	23,368	80,719	0	0	27,267	27,267	-53,452	-5.27	50.18	59.81
SMOKY HILL	D0302	194.5	5,512.07	2.0	1,127,219	1,149,762	22,543	446,062	0	54,548	502,610	362,126	0	60,781	422,907	-79,703	-6.09	40.56	51.57
NESS CITY	D0303	354.0	5,070.65	4.9	1,774,728	1,883,032	108,304	488,344	0	150,586	639,130	652,751	0	161,658	814,609	175,479	8.68	50.06	45.76
BAZINE	D0304	130.0	7,330.41	2.0	883,314	972,013	88,699	220,640	0	28,973	249,613	287,550	0	31,142	318,692	69,079	7.32	61.64	65.52

COUNTY NAME DISTRICT NAME	#	ENROLLI 9-20-91	X	GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			TAX RATE					
				EST. 1990-91	EST. 1991-92	DIFF (5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	HILLI EQUIV 1990	ESTI 1991			
NORTON	069																	
NORTON COMMUNIT	D0211	724.0	4,766.25	3.9	3,422,167	3,586,689	164,522	1,912,865	0	240,895	2,153,760	2,331,639	0	258,927	2,590,566	436,806	28.22 51.44	27.49
NORTHERN VALLEY	D0212	172.0	5,888.86	2.0	1,124,773	1,147,268	22,495	538,849	0	50,682	589,531	618,251	0	54,476	672,727	83,196	11.70 62.72	50.91
WEST BOLOMON VA	D0213	100.0	7,847.61	2.0	847,542	864,492	16,950	164,726	0	46,545	211,271	168,792	0	50,029	218,821	7,350	1.03 63.14	65.00
OBAGE	070																	
OBAGE CITY	D0420	615.0	4,867.73	4.4	2,957,145	3,124,772	167,627	1,676,641	0	232,593	1,909,236	2,134,999	0	250,006	2,385,005	473,769	37.07 33.01	0.25
LYNDON	D0421	400.0	5,269.78	2.0	2,115,818	2,159,135	42,317	1,262,719	0	132,853	1,395,572	1,502,331	0	142,798	1,645,129	249,357	29.18 43.81	9.91
SANTA FE TRAIL	D0434	1,273.0	4,148.44	4.5	5,206,370	5,529,063	320,693	3,274,433	0	331,934	3,606,367	4,040,624	0	336,781	4,397,405	791,038	44.43 54.87	19.22
BURLINGAME PUBL	D0454	344.0	5,340.22	2.0	1,767,614	1,873,775	106,161	1,150,790	0	93,848	1,244,638	1,444,637	0	100,872	1,545,509	300,871	57.27 46.18	0.00
MARAIB DEB CYGN	D0456	300.0	5,136.44	3.6	1,600,000	1,656,962	56,962	1,117,478	0	67,143	1,184,621	1,190,847	0	72,169	1,263,016	78,395	12.34 52.24	48.17
OSBORNE	071																	
OSBORNE COUNTY	D0392	442.5	5,023.67	4.5	2,320,937	2,427,232	106,295	1,086,737	0	147,979	1,234,716	1,453,804	0	159,056	1,612,860	378,144	26.65 56.79	30.46
OTTAWA	072																	
NORTH OTTAWA CO	D0239	630.0	4,285.00	6.0	2,738,117	2,902,402	164,295	1,304,412	0	182,635	1,487,047	1,743,202	0	196,306	1,939,508	452,461	23.43 44.15	23.88
TWIN VALLEY	D0240	473.0	4,840.55	6.0	2,279,900	2,426,954	147,054	1,359,124	0	104,763	1,463,887	1,682,881	0	112,605	1,795,486	331,599	27.69 39.00	18.44
PAWNEE	073																	
FT LARNED	D0495	1,103.7	4,278.86	5.4	4,722,579	4,978,691	256,112	1,703,403	0	442,925	2,146,328	2,283,121	0	476,060	2,759,201	612,873	16.64 51.55	38.38
PAWNEE HEIGHTS	D0496	150.0	7,538.10	2.0	1,434,484	1,557,173	22,689	135,724	0	53,666	189,390	231,737	0	57,483	289,420	100,030	8.93 70.83	61.25
PHILLIPS	074																	
EASTERN HEIGHTS	D0324	169.0	5,433.02	2.0	882,866	936,544	53,678	418,250	0	41,793	460,043	438,309	0	44,921	483,230	23,187	3.78 47.02	34.69
PHILLIPSBURG	D0325	680.0	4,878.04	2.4	3,331,704	3,411,039	79,335	1,573,258	0	234,241	1,827,499	1,857,695	0	273,272	2,130,967	303,468	13.38 53.01	39.25
LOGAN	D0326	225.0	5,895.83	2.0	1,415,000	1,443,300	28,300	579,373	0	91,549	670,922	536,952	0	98,401	635,353	-35,569	-2.62 33.47	40.11
POTTOAWATOMIE	075																	
WAHEGO	D0320	1,319.0	4,063.94	5.6	5,256,708	5,662,296	405,588	3,104,225	0	364,938	3,469,163	3,984,603	0	392,256	4,376,859	907,696	38.83 31.83	3.11
KAW VALLEY	D0321	985.0	5,231.59	2.0	5,160,962	5,264,181	103,219	0	0	348,547	348,547	0	0	374,638	374,638	26,091	0.12 21.21	21.73
ONAGA-HAVENSVIL	D0322	444.0	4,965.82	6.0	2,204,825	2,337,114	132,289	1,314,778	0	100,014	1,414,792	1,647,122	0	107,501	1,754,623	339,831	32.54 71.19	44.40
WESTMORELAND	D0323	612.0	4,472.98	6.0	2,659,187	2,701,712	242,525	1,660,830	0	143,717	1,804,547	2,201,635	0	154,475	2,336,110	551,563	54.89 69.96	28.96
PRATT	076																	
PRATT	D0382	1,407.0	3,577.98	6.0	4,848,166	5,336,273	488,107	1,567,703	0	579,111	2,146,814	2,599,114	0	622,460	3,221,574	1,074,760	26.31 45.56	26.30
SKYLINE SCHOOLS	D0438	344.0	5,034.92	3.2	1,807,133	1,936,225	129,090	676,245	0	66,470	742,715	761,000	0	71,446	832,446	89,731	4.09 46.23	49.26
RAWLINS	077																	
HERNDON	D0317	74.5	6,707.75	2.0	506,435	516,564	10,127	115,309	0	16,275	131,584	164,138	0	17,493	163,631	52,047	10.35 54.64	43.09
ATWOOD	D0318	492.0	4,893.47	6.0	2,449,190	2,596,134	146,954	1,108,946	0	145,767	1,254,713	1,487,720	0	156,679	1,644,399	389,686	23.43 66.06	46.29
RENO	078																	
HUTCHINSON PUBL	D0308	4,774.5	3,375.17	3.1	16,817,784	17,387,153	569,369	2,764,099	1,251,101	2,376,509	6,391,709	6,741,538	0	2,554,403	9,295,941	2,904,232	24.39 75.66	51.58
NICKERSON	D0309	1,434.5	3,812.26	4.0	5,468,680	5,794,815	328,135	2,601,189	0	452,004	3,053,193	3,285,612	0	465,839	3,771,451	718,238	19.51 57.05	42.81
FAIRFIELD	D0310	495.0	5,768.72	2.0	2,613,230	2,677,261	64,031	982,700	0	123,946	1,106,646	1,120,850	0	133,224	1,254,074	147,428	6.26 46.67	41.83
PRETTY PRAIRIE	D0311	291.0	5,583.61	2.0	1,624,831	1,657,326	32,495	754,301	0	80,084	834,385	945,094	0	86,079	1,031,173	196,788	18.71 55.46	33.71
HAVEN PUBLIC SC	D0312	1,192.0	4,047.58	6.0	4,848,550	5,139,463	290,913	2,362,689	0	259,604	2,622,293	2,947,198	0	279,037	3,226,233	603,942	17.34 46.38	34.65

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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 ENROLLI	X	1990-91	EST. 1990-91	DIFF (5 - 4)	BASIC ADDITIONAL AID/ GUARANTEE	STATE AID/ INCOME	TOTAL STATE	ESTATE AID	BASIC ADDITIONAL AID/ GUARANTEE	STATE AID/ INCOME	TOTAL STATE	DIFF MILLI	HILLI	ESTI 1990 1991				
RENO	078	D0313	2,158.0	3,308.29	5.2	7,139,296	7,512,559	373,263	2,765,104	168,942	669,045	3,603,091	3,812,418	0	719,127	4,531,545	928,454	17.20	59.86	45.85
REPUBLIC	079	D0426	280.0	4,937.50	6.0	4,422,000	1,507,320	85,320	718,032	0	77,653	795,683	842,611	0	83,466	926,077	130,372	12.54	50.48	45.04
PIKE VALLEY		D0427	652.5	4,746.54	6.0	3,097,118	3,261,573	184,455	1,349,915	0	218,694	1,568,609	1,856,624	0	235,064	2,091,688	523,079	26.91	61.38	37.66
BELLEVILLE		D0435	128.0	7,014.63	2.0	968,019	987,379	19,360	277,573	0	38,151	315,724	443,175	0	41,007	484,182	168,458	27.29	74.91	41.26
RICE	080	D0376	556.0	5,089.93	2.0	2,830,000	2,866,602	56,602	1,540,571	0	176,655	1,717,226	1,881,565	0	189,879	2,071,444	354,218	25.14	46.89	17.41
STERLING		D0401	180.0	6,566.95	2.0	1,201,751	1,225,787	24,036	265,377	0	54,562	319,939	267,081	0	58,646	325,727	5,708	0.42	45.39	47.31
CHASE		D0405	826.4	4,507.25	6.0	3,700,000	3,948,283	248,283	1,917,644	0	408,879	2,326,523	2,486,543	0	439,486	2,926,029	599,506	28.73	56.93	34.08
LYONS		D0444	390.0	8,121.61	3.9	1,948,772	2,074,527	125,755	697,863	0	88,244	786,107	831,953	0	94,850	926,803	140,696	6.37	47.89	47.41
LITTLE RIVER																				
RILEY	081	D0378	595.5	4,183.15	6.0	2,431,663	2,640,530	208,867	1,407,734	0	125,433	1,533,167	1,886,364	0	134,823	2,021,167	488,020	47.49	63.24	26.94
RILEY COUNTY		D0383	6,137.1	3,183.64	6.0	19,591,785	20,767,320	1,175,535	5,361,379	0	2,515,346	7,876,725	8,918,112	0	2,703,632	11,621,744	3,745,019	23.46	63.62	41.43
MANHATTAN		D0384	292.0	4,673.33	6.0	1,330,964	1,446,489	115,525	537,386	0	63,543	600,929	839,820	0	68,299	908,119	307,190	39.87	61.51	27.98
ROOKS	082	D0269	179.5	6,214.45	2.0	1,165,209	1,188,514	23,305	247,908	0	69,103	317,011	57,525	0	74,276	131,801	-185,210	-10.73	45.35	62.30
PALCO		D0270	485.0	5,121.50	2.0	2,530,020	2,580,621	50,601	1,094,750	0	148,884	1,243,634	958,363	0	160,029	1,118,372	-125,242	-4.56	37.96	46.97
PLAINVILLE		D0271	411.0	4,681.37	6.0	1,910,000	2,039,485	129,485	766,531	0	119,018	885,549	890,655	0	127,927	1,018,582	133,033	6.45	39.08	39.32
STOCKTON																				
RUSH	083	D0395	339.5	5,852.13	2.0	1,986,799	2,026,533	39,734	547,172	0	132,848	680,020	510,219	0	142,792	653,011	-27,009	-1.13	40.93	44.93
LACROSSE		D0403	360.0	5,346.02	2.0	1,897,836	1,963,058	65,222	910,158	0	90,933	1,001,091	1,008,299	0	97,739	1,104,038	104,947	6.63	42.70	39.46
RUSSELL	084	D0399	146.0	7,409.04	2.0	1,163,220	1,186,484	23,264	93,544	0	43,836	137,380	0	0	47,117	47,117	-90,263	-4.93	49.60	58.35
PARADISE		D0407	1,225.0	4,840.09	2.0	5,796,009	6,047,690	251,681	1,419,875	0	439,078	1,858,953	1,817,592	0	471,946	2,289,538	430,585	7.36	53.76	49.73
RUSSELL COUNTY																				
BALINE	085	D0305	7,050.0	3,208.88	6.0	22,529,880	23,979,941	1,450,061	4,648,090	0	3,493,540	8,141,630	10,469,178	0	3,755,049	14,224,227	6,082,597	36.76	72.49	33.65
BALINA		D0306	589.5	5,230.04	2.0	3,063,111	3,144,770	61,659	1,054,698	0	186,602	1,241,300	1,369,648	0	200,570	1,370,218	328,918	11.27	41.98	29.22
BOUTHEAST OF B/		D0307	370.0	4,873.85	6.0	1,778,794	1,911,324	132,570	1,014,132	0	59,326	1,073,658	1,390,513	0	63,981	1,454,494	380,836	49.63	49.35	5.60
ELL-BALINE																				
SCOTT	086	D0466	1,050.6	4,446.32	3.0	4,644,621	4,810,487	165,866	1,297,346	0	387,009	1,684,335	2,116,148	0	415,979	2,532,127	847,772	20.96	61.36	37.93
SCOTT COUNTY																				
SEDGWICK	087	D0259	45,200.0	3,686.70	2.4	165,072,048	170,677,008	5,604,960	14,209,874	0	30,256,762	44,466,636	51,015,400	0	32,521,633	83,537,033	39,070,397	26.37	69.71	37.96
WICHITA		D0260	6,216.0	3,379.75	3.0	20,006,748	21,639,512	1,632,764	9,213,493	0	1,650,938	10,864,431	12,713,373	0	1,774,519	14,487,892	3,623,461	30.23	63.89	41.66
DERBY		D0261	3,513.0	3,187.42	4.0	10,873,887	11,869,268	995,381	5,821,333	0	734,762	6,556,095	7,612,316	0	789,762	8,402,078	1,845,983	33.91	65.27	44.89
HAYVILLE		D0262	2,110.0	3,232.58	6.0	6,639,401	7,229,778	590,577	3,102,712	0	593,633	3,696,547	4,210,991	0	638,287	4,849,278	1,152,731	31.02	59.99	40.01
VALLEY CENTER P		D0263	1,900.0	2,608.94	6.0	4,812,705	5,254,412	441,707	2,398,707	0	602,213	3,000,920	3,483,673	0	647,292	4,130,965	1,130,045	47.00	55.12	16.26
MULVANE		D0264	945.0	4,125.66	6.0	3,919,380	4,154,540	235,160	1,816,354	0	318,863	2,135,217	2,405,337	0	342,732	2,748,069	612,852	23.32	50.46	30.93
CLEARWATER		D0265	2,050.0	3,564.82	2.0	7,093,994	7,454,046	360,052	2,290,711	103,509	611,120	3,005,340	3,631,971	0	656,865	4,289,836	1,283,496	27.45	69.98	42.78

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COUNTY NAME	DISTRICT NAME	I-BUDGET PER-GENERAL FUND BUDGET			1990-91			ESTIMATED 1991-92			I-TAX RATE-I								
		ENROLLI-	9-20-911	1990-91 INCL	EST.	1990-91	DIFF	(5 - 4)	BASIC ADDITIONAL	STATE	TOTAL	STATE	TOTAL	ESTI-					
									AID/	AID	AID	STATE	STATE	MILLI					
									INCOME	AID	GUARANTEE	AID	INCOME	INCOME					
SEGWICK	087																		
MAIZE	D0266	2,750.0	3,962.63	2.0	9,784,933	11,115,170	1,330,237	5,615,717	182,250	436,223	6,234,190	7,729,148	0	468,876	8,198,024	1,763,634	46.90	60.64	42.37
RENNICK	D0267	1,450.5	4,042.26	2.8	5,648,878	6,056,853	387,975	2,413,296	0	372,792	2,786,088	3,473,149	0	400,697	3,873,845	1,087,757	29.48	63.05	37.30
CHENEY	D0268	560.0	4,148.42	6.0	2,292,415	2,462,505	170,090	1,227,904	0	176,237	1,404,141	1,607,010	0	169,429	1,796,439	392,298	29.68	51.21	28.63
SEWARD	088																		
LIBERAL	D0480	3,609.5	3,268.33	6.0	11,452,213	12,504,860	1,052,647	4,132,957	0	1,101,490	5,234,447	5,588,391	0	1,183,943	6,772,334	1,537,887	14.98	52.03	46.17
KISMET-PLAINS	D0483	581.0	4,411.34	6.0	2,565,193	2,717,106	153,913	722,693	0	134,909	857,601	753,696	0	145,007	878,703	41,102	1.03	41.14	45.47
SHAWNEE	089																		
SEAHAM	D0345	3,275.0	3,410.08	2.1	11,155,721	11,401,127	245,406	3,304,398	0	1,151,898	4,456,296	4,211,439	0	1,238,123	5,449,582	993,286	9.85	57.87	47.45
SILVER LAKE	D0372	604.0	4,871.19	4.5	2,849,119	3,066,229	237,110	1,503,222	0	221,606	1,724,828	2,109,191	0	238,194	2,347,385	622,557	58.72	54.64	5.46
AUBURN WASHBURN	D0437	4,050.0	3,464.55	2.0	13,501,331	14,312,052	810,701	3,518,783	145,890	1,667,989	5,334,662	4,634,472	0	1,794,996	6,429,468	1,094,806	8.10	51.13	48.50
SHAWNEE HEIGHTS	D0450	3,430.0	3,220.48	6.0	10,802,771	11,709,025	906,254	4,199,139	0	1,168,096	5,387,235	5,713,917	0	1,277,031	6,990,948	1,603,713	21.46	54.65	42.40
TOPEKA PUBLIC 8	D0501	14,381.0	3,577.95	4.9	51,756,917	54,348,713	2,561,796	6,191,170	0	8,841,292	15,032,422	16,812,743	0	9,503,065	24,315,808	11,283,386	25.41	73.00	45.59
SHERIDAN	090																		
HOXIE COMMUNITY	D0412	510.0	4,708.62	6.0	2,408,459	2,552,968	144,509	931,903	0	171,896	1,103,799	1,258,877	0	184,764	1,443,641	339,842	16.37	54.18	41.50
SHERMAN	091																		
GOODLAND	D0352	1,142.0	4,277.73	3.6	5,020,340	5,199,732	179,412	1,613,163	0	377,842	1,991,005	2,202,455	0	406,123	2,608,580	617,575	13.82	54.20	40.67
SMITH	092																		
SMITH CENTER	D0237	615.0	4,619.70	6.0	2,852,662	3,023,828	171,161	1,180,955	0	196,824	1,377,779	1,656,351	0	211,557	1,867,908	490,129	23.93	61.27	40.06
WEST SMITH COUN	D0238	212.0	5,596.57	2.0	1,108,120	1,210,202	102,082	541,320	0	48,306	589,626	746,974	0	51,922	798,896	209,270	31.21	68.87	47.83
STAFFORD	093																		
STAFFORD	D0349	278.5	5,936.91	2.0	1,697,718	1,731,674	33,956	646,275	0	94,607	740,882	696,522	0	101,689	798,211	57,329	3.87	61.13	58.99
ST JOHN-HUDSON	D0350	445.0	4,976.86	5.9	2,192,305	2,346,387	154,082	774,191	0	134,198	908,389	789,478	0	144,244	933,722	23,333	1.00	44.13	53.70
HACKSVILLE	D0351	289.5	5,979.46	2.0	1,731,054	1,765,675	34,621	180,091	0	100,560	280,651	0	0	108,068	108,068	-172,563	-5.73	38.41	48.11
STANTON	094																		
STANTON COUNTY	D0452	510.0	4,878.41	6.0	2,563,607	2,717,418	153,811	0	0	207,759	207,759	0	0	223,311	223,311	15,552	0.20	28.50	31.11
STEVENSB	095																		
MOSCOW PUBLIC 8	D0209	150.0	9,659.05	2.0	1,342,608	1,477,835	135,227	246	0	44,467	44,713	0	0	47,796	47,796	3,063	0.04	14.43	17.05
HUGOTON PUBLIC	D0210	940.0	4,968.59	2.0	4,676,802	4,763,058	104,236	0	0	370,099	370,099	0	0	397,802	397,802	27,703	0.12	13.87	16.37
SUMNER	096																		
WELLINGTON	D0353	1,940.0	3,390.53	4.6	6,589,499	6,891,962	302,463	2,786,002	0	666,501	3,452,503	3,921,046	0	716,392	4,637,438	1,184,933	30.84	76.25	44.45
CONWAY SPRINGS	D0354	480.3	4,954.93	5.7	2,330,797	2,516,013	185,216	1,159,509	0	144,653	1,304,162	1,658,104	0	155,481	1,813,585	509,423	43.21	69.99	32.76
BELLE PLAINE	D0357	720.0	4,432.71	6.0	3,195,986	3,387,741	191,755	2,018,486	0	221,693	2,240,179	2,492,711	0	238,208	2,730,999	490,820	44.79	70.43	33.47
OXFORD	D0358	435.0	4,055.24	6.0	1,762,006	1,869,869	107,849	1,019,454	0	110,840	1,130,294	1,270,676	0	119,136	1,389,812	259,518	25.05	49.48	29.77
ARGONIA PUBLIC	D0359	221.0	5,199.99	2.3	1,146,598	1,175,565	28,967	380,111	0	69,046	449,157	579,810	0	74,214	654,024	204,867	21.22	61.07	35.69
CALDWELL	D0360	320.0	5,217.09	2.0	1,656,426	1,702,658	46,432	673,991	0	96,583	770,574	996,165	0	103,812	1,099,977	329,403	30.22	63.41	27.27
SOUTH HAVEN	D0509	223.8	4,641.54	6.0	1,037,388	1,099,627	62,242	496,794	0	48,991	545,795	791,019	0	52,459	841,477	292,892	57.70	49.74	0.00

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COUNTY NAME	DISTRICT NAME	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE				
		EST ENROLL	X 9-20-91	1990-91 INCL	EST. 1990-91	DIFF 1991-92	(5 - 4)	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	STATE AID STATE 1	BASIC ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	STATE AID STATE 1	DIFF 14 - 10	MILLI EQUIV1 1990	EBTI 1991		
THOMAS	097	D0314	149.0	5,875.41	2.0	896,000	913,920	17,920	71,053	0	44,802	115,857	224,574	0	48,156	272,732	156,875	14.27 61.48 43.85
BREWSTER		D0315	1,247.0	4,131.53	5.4	5,116,877	5,431,994	315,097	1,932,479	0	410,508	2,342,987	2,853,911	0	441,237	3,295,148	932,161	24.47 41.97 19.60
COLBY PUBLIC SC		D0316	141.5	6,859.45	2.0	970,612	990,025	19,413	212,365	0	47,593	239,958	309,966	0	51,155	361,121	101,163	11.09 50.61 38.14
TREO	098	D0208	630.0	4,526.06	6.0	2,822,000	3,022,501	200,501	1,317,426	0	161,208	1,478,634	1,612,489	0	173,275	1,785,764	307,130	12.66 41.50 36.01
WAKEENY																		
WABAUNSEE	099	D0329	534.7	4,634.75	6.0	2,477,736	2,626,896	149,160	1,089,514	0	235,697	1,325,211	1,506,244	0	253,340	1,759,584	434,373	27.03 60.16 35.88
ALMA		D0330	584.0	5,131.27	2.0	2,928,929	3,056,598	127,669	1,610,602	0	143,365	1,753,967	2,018,460	0	154,096	2,172,556	418,589	28.86 64.52 37.07
WALLACE	100	D0241	289.0	4,760.92	6.0	1,378,286	1,460,985	82,699	454,835	0	80,952	535,787	668,837	0	87,012	755,849	220,062	15.40 59.08 46.03
WESKAN		D0242	106.0	6,687.91	2.0	708,918	723,097	14,179	177,321	0	18,838	196,179	154,064	0	20,270	174,334	-21,843	-2.52 63.05 68.97
WASHINGTON	101	D0221	180.0	6,179.49	2.0	1,103,039	1,134,534	31,513	484,968	0	40,344	525,312	598,849	0	43,364	642,213	116,901	14.17 47.18 32.93
NORTH CENTRAL		D0222	410.0	4,971.03	6.0	2,102,745	2,228,910	126,165	1,314,244	0	105,022	1,419,266	1,559,018	0	112,884	1,671,902	252,634	25.96 52.93 35.77
WASHINGTON SCHO		D0223	385.0	5,213.41	2.0	2,048,870	2,090,485	41,615	687,607	0	140,133	827,740	945,402	0	150,622	1,096,024	268,284	15.18 57.56 39.65
BARNES		D0224	395.0	5,301.79	2.0	2,073,000	2,114,462	41,462	1,016,657	0	91,212	1,108,069	1,173,661	0	98,039	1,271,700	163,631	10.48 45.14 34.30
WICHITA	102	D0467	576.0	4,915.34	4.1	2,631,234	2,947,461	116,227	398,100	0	288,558	686,658	1,192,404	0	310,157	1,502,561	815,903	30.53 69.41 32.92
WILSON	103	D0387	373.5	5,246.29	2.0	1,985,720	2,025,437	39,717	1,283,703	0	70,203	1,333,908	1,418,066	0	75,458	1,493,524	139,616	13.83 32.48 18.85
ALTOONA-MIDWAY		D0461	705.0	4,909.91	2.0	3,503,221	3,573,286	70,065	2,352,307	0	161,351	2,513,658	2,648,111	0	173,429	2,821,540	307,882	22.28 27.54 3.66
NEODESHA		D0484	879.0	4,724.29	2.0	4,053,440	4,235,708	182,269	2,128,103	43,014	228,957	2,402,074	2,675,782	0	246,095	2,921,877	519,003	22.50 54.78 34.87
WOODSON	104	D0366	575.0	4,023.20	6.0	2,291,212	2,452,139	160,927	1,193,604	0	133,343	1,326,947	1,445,090	0	143,324	1,588,414	261,467	13.38 38.88 32.33
WYANDOTTE	105	D0202	3,830.0	3,524.27	2.0	13,552,218	13,823,290	271,072	7,497,058	0	666,986	8,163,944	8,097,396	0	716,805	8,814,201	650,257	8.06 57.56 51.11
TURNER-KANSAS C		D0203	1,086.0	4,256.82	6.0	4,622,910	4,900,282	277,372	2,810,884	163,192	250,774	3,224,850	2,833,642	0	269,545	3,103,187	-121,663	-3.79 43.84 61.90
PIPER-KANSAS CI		D0204	2,100.0	3,608.39	2.0	7,432,931	7,729,176	296,245	2,972,406	0	765,529	3,737,935	3,865,379	0	822,832	4,688,211	950,276	20.76 75.47 35.70
BONNER SPRINGS		D0500	21,063.5	3,701.98	2.0	78,398,271	79,966,709	1,568,438	38,150,385	0	7,182,152	43,332,537	49,487,067	0	7,719,773	57,206,860	11,874,323	29.01 41.53 6.26
STATE TOTALS			420,990.5			1,736,207,567		543,374,849		189,700,006		761,962,268		203,900,001		230,226,743		
						1,646,912,919		89,294,648		2,560,671		733,635,526		0		963,862,269		